

**TOWN OF ARAPAHO, OKLAHOMA**  
**Fiscal Year 2016/ 2017 Annual Budget**

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**BUDGET MEMO**

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May 16, 2016

The 2016 / 2017 Annual Budget for the Town of Arapaho 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:

Recurring revenues are budgeted at 90%, as indicated. If collected at 100%, that will generate an additional \$12,000.

The budget includes a conservative projection of revenues in the Utility Authority, and it is recommended that council match rate increases charged by third party service providers.

An approximate pay increase of 3% has been included for all full time employees. Raises will be allocated at the discretion of the town administration.

Expenses for FY16 have been budgeted consistently with projections of prior year expense.

General Fund capital improvements include:

Police Department	\$ 5,000
Fire Department	15,000
Civil Emergency Management - Siren Project	<u>47,500</u>
	\$ 67,500

Utility Authority capital improvements: \$ 30,000

The following debt issues are included in the budget:

Utility Authority	\$ 58,896
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In accordance with Section 17-208, Title 11, Oklahoma Statutes, the fiscal year 2016 / 2017 budget was initially presented to Council on May 19, 2016 for consideration. A public hearing will be scheduled for Thursday June 2, 2016.

The legal level of control for the City's 2016 / 2017 budget is established at the Department level. Additional detail is provided for analysis purposes only.

If you have any questions, please contact Michelle Kauk, CPA.

**RECEIVED**  
**JUL 03 2017**  
**State Auditor  
and Inspector**

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**TOWN OF ARAPAHO, OKLAHOMA**  
**Fiscal Year 2016/2017 Annual Budget (Proposed)**  
December 31, 2016 Budget Adjustments  
**BUDGET SUMMARY-2016/2017**

	<b>BEGINNING BALANCE (Estimates)</b>	<b>REVENUES</b>	<b>EXPENSES</b>	<b>Net Change</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	<u>\$ 740,488</u>	<u>\$ 160,056</u>	<u>\$ (282,638)</u>	<u>\$ (122,582)</u>	<u>\$ 617,906</u>
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<b>ENTERPRISE FUNDS</b>					
APWA	<u>\$ 635,420</u>	<u>\$ 467,800</u>	<u>\$ (495,546)</u>	<u>\$ (27,746)</u>	<u>\$ 607,674</u>
<b>TOTAL ENTERPRISE FUNDS</b>	<u>\$ 635,420</u>	<u>\$ 467,800</u>	<u>\$ (495,546)</u>	<u>\$ (27,746)</u>	<u>\$ 607,674</u>
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<b>SPECIAL REVENUE FUNDS</b>					
Street and Alley Fund	<u>\$ 18,144</u>	<u>\$ 6,338</u>	<u>\$ (8,500)</u>	<u>\$ (2,162)</u>	<u>\$ 15,982</u>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<u>\$ 18,144</u>	<u>\$ 6,338</u>	<u>\$ (8,500)</u>	<u>\$ (2,162)</u>	<u>\$ 15,982</u>
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<b>GRAND TOTAL ALL FUNDS</b>	<u>\$ 1,394,052</u>	<u>\$ 634,194</u>	<u>\$ (786,684)</u>	<u>\$ (152,490)</u>	<u>\$ 1,241,562</u>

**Town of Arapaho  
General Fund  
2016-2017 Proposed Budget with December 31, 2016 Budget Adjustments**

<b>Department</b>	<b>2016-2017 Budget</b>	<b>December Budget Adjustments</b>	<b>Adjusted Budget @12/31/16</b>
<b>Revenues:</b>			
Sales tax	\$ 79,838	-	\$ 79,838
Alcoholic Beverage	4,385	-	4,385
Cigarette	1,284	-	1,284
Franchise	13,754	-	13,754
Use tax	16,468	-	16,468
Permits and fines	40,000	-	40,000
Licenses and fees	500	-	500
Grants	-	-	-
CEM Grants	-	-	-
Rent/lease	500	-	500
Royalty	200	-	200
Miscellaneous revenue	2,127	-	2,127
Interest income	1,000	-	1,000
<b>Total revenues</b>	<b>\$ 160,056</b>	<b>\$ -</b>	<b>\$ 160,056</b>
<b>General Government:</b>			
Personal service	\$ 33,238	\$ 6,000	\$ 39,238
Materials & supplies	9,200	2,500	11,700
Other services/charges	45,300	-	45,300
Capital outlay	15,000	-	15,000
	<b>\$ 102,738</b>	<b>\$ 8,500</b>	<b>\$ 111,238</b>
<b>Administration:</b>			
Personal service	\$ 1,900	\$ -	\$ 1,900
	<b>\$ 1,900</b>	<b>\$ -</b>	<b>\$ 1,900</b>
<b>Legislative/Judicial:</b>			
Personal service	\$ 3,500	\$ -	\$ 3,500
	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ 3,500</b>
<b>Public Works- Street Dept.:</b>			
Personal service	\$ -	\$ -	\$ -
Materials & supplies	2,000	-	2,000
	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Police Department:</b>			
Personal service	\$ 46,335	\$ -	\$ 46,335
Materials & supplies	10,900	-	10,900
Other services/charges	6,500	-	6,500
Capital outlay	5,000	-	5,000
	<b>\$ 68,735</b>	<b>\$ -</b>	<b>\$ 68,735</b>
<b>Fire Department:</b>			
Personal service	\$ 1,200	\$ -	\$ 1,200
Materials & supplies	6,000	-	6,000
Other services/charges	5,200	-	5,200
Capital outlay	18,000	-	18,000
	<b>\$ 30,400</b>	<b>\$ -</b>	<b>\$ 30,400</b>
<b>Civil Emergency Management:</b>			

Personal service	\$	11,065	\$	-	\$	11,065
Materials & supplies		7,250		-		7,250
Other services/charges		5,250		-		5,250
Capital outlay		47,500		-		47,500
	\$	71,065	\$	-	\$	71,065

**Animal Control:**

Personal service	\$	-	\$	-	\$	-
Materials & supplies		1,000		-		1,000
Other services/charges		300		-		300
	\$	1,300	\$	-	\$	1,300

**Park**

Personal service	\$	-	\$	-	\$	-
Materials & supplies		500		-		500
Other services/charges		500		-		500
	\$	1,000	\$	-	\$	1,000

**Transfers**

\$	-	\$	-	\$	-
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**Other Financing Uses:**

Grant Expense CEM	\$	-		\$	-
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**Total Expenditures**

\$	282,638	\$	8,500	\$	291,138
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**Net Income**

\$	(122,582)	\$	(8,500)	\$	(131,082)
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**Town of Arapaho**  
**Street & Alley**  
**2016-2017 Proposed Budget**  
**December 31, 2016 Budget Adjustments**

<b>Department</b>	<b>2016-2017 Budget</b>	<b>December 2016 Budget Adjustments</b>	<b>Adjusted Budget @12/31/16</b>	<b>6 Month Actual</b>
<b>Revenues:</b>				
Gas tax	\$ 1,200	\$ 400	\$ 1,600	\$ 804
Vehicle tax	5,108	-	5,108	2,867
Misc-Grants	-	-	-	-
Interest earned	30	-	30	29
<b>Total revenues</b>	<b>\$ 6,338</b>	<b>\$ 400</b>	<b>\$ 6,738</b>	<b>\$ 3,700</b>
Materials & supplies	\$ 5,000	\$ -	\$ 5,000	\$ 3,061
Capital outlay	3,500	-	3,500	-
	<b>\$ 8,500</b>	<b>\$ -</b>	<b>\$ 8,500</b>	<b>\$ 3,061</b>
<b>Total Expenditures</b>	<b>\$ 8,500</b>	<b>\$ -</b>	<b>\$ 8,500</b>	<b>\$ 3,061</b>
<b>Net Income</b>	<b>\$ (2,162)</b>	<b>\$ 400</b>	<b>\$ (1,762)</b>	<b>\$ 640</b>

**Town of Arapaho  
Utility Authority  
2016-2017 Proposed Budget  
December 31, 2016 Budget Adjustments**

<b>Department</b>	<b>2016-2017 Budget</b>	<b>December Budget Adjustments</b>	<b>Adjusted Budget @12/31/16</b>
<b>Revenues:</b>			
Water, Garbage, and Sewer	\$ 460,000	\$ 25,000	\$ 485,000
Interest income	1,300	-	1,300
Miscellaneous	6,500	-	6,500
<b>Total revenues</b>	<b>\$ 467,800</b>	<b>\$ 25,000</b>	<b>\$ 492,800</b>
 <b>Water/Sewer Department:</b>			
Personal service	96,700	-	96,700
Materials & supplies	195,500	-	195,500
Other services/charges	31,500	-	31,500
	<b>\$ 323,700</b>	<b>\$ -</b>	<b>\$ 323,700</b>
 <b>Garbage</b>			
Personal service	\$ -	-	\$ -
Materials & supplies	-	-	-
Other services/charges	82,950	-	82,950
	<b>\$ 82,950</b>	<b>\$ -</b>	<b>\$ 82,950</b>
<b>Total Expenditures</b>	<b>\$ 406,650</b>	<b>\$ -</b>	<b>\$ 406,650</b>
<b>Net Operating Income</b>	<b>\$ 61,150</b>	<b>\$ 25,000</b>	<b>\$ 86,150</b>
 <b>Other Outflows</b>			
Debt Service	58,896	-	58,896
Capital Outlay	30,000	15,000	45,000
Transfers out	-	-	-
	<b>\$ 88,896</b>	<b>\$ 15,000</b>	<b>\$ 103,896</b>
 <b>Net Income</b>	<b>\$ (27,746)</b>	<b>\$ 10,000</b>	<b>\$ (17,746)</b>

**TOWN OF ARAPAHO, OKLAHOMA**  
**Fiscal Year 2016/ 2017 Annual Budget**

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**BUDGET MEMO**

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Recurring revenues are budgeted at 90%, as indicated. If collected at 100%, that will generate an additional \$12,000.

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Expenses for FY16 have been budgeted consistently with projections of prior year expense.

General Fund capital improvements include:

Police Department	\$ 5,000
Fire Department	15,000
Civil Emergency Management - Siren Project	<u>47,500</u>
	\$ 67,500

Utility Authority capital improvements: \$ 30,000

The following debt issues are included in the budget:

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In accordance with Section 17-208, Title 11, Oklahoma Statutes, the fiscal year 2016 / 2017 budget was initially presented to Council on May 19, 2016 for consideration. A public hearing will be scheduled for Thursday June 2, 2016.

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**TOWN OF ARAPAHO, OKLAHOMA**  
**Fiscal Year 2016/2017 Annual Budget (Proposed)**  
**April 30, 2017 Budget Adjustments**  
**BUDGET SUMMARY-2016/2017**

	<b>BEGINNING BALANCE (Estimates)</b>	<b>REVENUES</b>	<b>EXPENSES</b>	<b>Net Change</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	<u>\$ 750,506</u>	<u>\$ 143,316</u>	<u>\$ (347,565)</u>	<u>\$ (204,249)</u>	<u>\$ 546,257</u>
<b>ENTERPRISE FUNDS</b>					
APWA	<u>\$ 592,480</u>	<u>\$ 565,997</u>	<u>\$ (553,809)</u>	<u>\$ 12,188</u>	<u>\$ 604,668</u>
<b>TOTAL ENTERPRISE FUNDS</b>	<u>\$ 592,480</u>	<u>\$ 565,997</u>	<u>\$ (553,809)</u>	<u>\$ 12,188</u>	<u>\$ 604,668</u>
<b>SPECIAL REVENUE FUNDS</b>					
Street and Alley Fund	<u>\$ 28,380</u>	<u>\$ 10,574</u>	<u>\$ (10,000)</u>	<u>\$ 574</u>	<u>\$ 28,954</u>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<u>\$ 28,380</u>	<u>\$ 10,574</u>	<u>\$ (10,000)</u>	<u>\$ 574</u>	<u>\$ 28,954</u>
<b>GRAND TOTAL ALL FUNDS</b>	<u>\$ 1,371,366</u>	<u>\$ 719,887</u>	<u>\$ (911,374)</u>	<u>\$ (191,487)</u>	<u>\$ 1,179,879</u>



**Town of Arapaho  
General Fund  
2016-2017 Proposed Budget with April 30, 2017 Budget Adjustments**

Department	2016-2017 Budget	December Budget Adjustments	Adjusted Budget @12/31/16	April 2017 Budget Adjustments	Adjusted Budget @4/30/17
<b>Revenues:</b>					
Sales tax	\$ 79,838	-	\$ 79,838	\$ (15,000)	\$ 64,838
Alcoholic Beverage	4,385	-	4,385	-	4,385
Cigarette	1,284	-	1,284	-	1,284
Franchise	13,754	-	13,754	1,000	14,754
Use tax	16,468	-	16,468	(6,000)	10,468
Permits and fines	40,000	-	40,000	(1,000)	39,000
Tech fee	-	-	-	1,000	1,000
Licenses and fees	500	-	500	-	500
Grants	-	-	-	160	160
CEM Grants	-	-	-	-	-
Rent/lease	500	-	500	3,100	3,600
Royalty	200	-	200	-	200
Miscellaneous revenue	2,127	-	2,127	-	2,127
Interest income	1,000	-	1,000	-	1,000
<b>Total revenues</b>	<b>\$ 160,056</b>	<b>\$ -</b>	<b>\$ 160,056</b>	<b>\$ (16,740)</b>	<b>\$ 143,316</b>
<b>General Government:</b>					
Personal service	\$ 33,238	\$ 6,000	\$ 39,238	\$ 4,651	\$ 43,889
Materials & supplies	9,200	2,500	11,700	(4,000)	7,700
Other services/charges	45,300	-	45,300	(2,500)	42,800
Capital outlay	15,000	-	15,000	51,000	66,000
	<b>\$ 102,738</b>	<b>\$ 8,500</b>	<b>\$ 111,238</b>	<b>\$ 49,151</b>	<b>\$ 160,389</b>
<b>Administration:</b>					
Personal service	\$ 1,900	\$ -	\$ 1,900	\$ 500	\$ 2,400
	<b>\$ 1,900</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>\$ 500</b>	<b>\$ 2,400</b>
<b>Legislative/Judicial:</b>					
Personal service	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ 3,500</b>
<b>Public Works- Street Dept.:</b>					
Personal service	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & supplies	2,000	-	2,000	-	2,000
	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Police Department:</b>					
Personal service	\$ 46,335	\$ -	\$ 46,335	\$ 4,700	\$ 51,035
Materials & supplies	10,900	-	10,900	-	10,900
Other services/charges	6,500	-	6,500	1,000	7,500
Capital outlay	5,000	-	5,000	1,076	6,076
	<b>\$ 68,735</b>	<b>\$ -</b>	<b>\$ 68,735</b>	<b>\$ 6,776</b>	<b>\$ 75,511</b>
<b>Fire Department:</b>					
Personal service	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200
Materials & supplies	6,000	-	6,000	(1,800)	4,200
Other services/charges	5,200	-	5,200	1,800	7,000
Capital outlay	18,000	-	18,000	-	18,000
	<b>\$ 30,400</b>	<b>\$ -</b>	<b>\$ 30,400</b>	<b>\$ -</b>	<b>\$ 30,400</b>
<b>Civil Emergency Management:</b>					
Personal service	\$ 11,065	\$ -	\$ 11,065	\$ -	\$ 11,065
Materials & supplies	7,250	-	7,250	-	7,250
Other services/charges	5,250	-	5,250	-	5,250
Capital outlay	47,500	-	47,500	-	47,500
	<b>\$ 71,065</b>	<b>\$ -</b>	<b>\$ 71,065</b>	<b>\$ -</b>	<b>\$ 71,065</b>
<b>Animal Control:</b>					
Personal service	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & supplies	1,000	-	1,000	-	1,000
Other services/charges	300	-	300	-	300
	<b>\$ 1,300</b>	<b>\$ -</b>	<b>\$ 1,300</b>	<b>\$ -</b>	<b>\$ 1,300</b>
<b>Park</b>					
Personal service	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & supplies	500	-	500	-	500
Other services/charges	500	-	500	-	500
	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>

<b>Transfers</b>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>
<b>Other Financing Uses:</b>										
<b>Grant Expense CEM</b>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>
<b>Total Expenditures</b>	<u>\$</u>	<u>282,638</u>	<u>\$</u>	<u>8,500</u>	<u>\$</u>	<u>291,138</u>	<u>\$</u>	<u>56,427</u>	<u>\$</u>	<u>347,565</u>
<b>Net Income</b>	<u>\$</u>	<u>(122,582)</u>	<u>\$</u>	<u>(8,500)</u>	<u>\$</u>	<u>(131,082)</u>	<u>\$</u>	<u>(73,167)</u>	<u>\$</u>	<u>(204,249)</u>

**Town of Arapaho  
Street & Alley  
2016-2017 Proposed Budget  
April 30, 2017 Budget Adjustments**

<b>Department</b>	<b>2016-2017 Budget</b>	<b>December 2016 Budget Adjustments</b>	<b>Adjusted Budget @12/31/16</b>	<b>April 2017 Budget Adjustments</b>	<b>Adjusted Budget @4/30/17</b>	<b>10 Month Actual</b>
<b>Revenues:</b>						
Gas tax	\$ 1,200	\$ 400	\$ 1,600		\$ 1,600	\$ 1,258
Vehicle tax	5,108	-	5,108	400	5,508	4,638
Misc-Grants	-		-	3,436	3,436	3,436
Interest earned	30	-	30		30	54
<b>Total revenues</b>	<b>\$ 6,338</b>	<b>\$ 400</b>	<b>\$ 6,738</b>	<b>\$ 3,836</b>	<b>\$ 10,574</b>	<b>\$ 9,386</b>
 <b>Materials &amp; supplies</b>	 \$ 5,000	 \$ -	 \$ 5,000	 \$ 1,500	 \$ 6,500	 \$ 5,357
<b>Capital outlay</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>		<b>3,500</b>	<b>-</b>
	<b>\$ 8,500</b>	<b>\$ -</b>	<b>\$ 8,500</b>	<b>\$ 1,500</b>	<b>\$ 10,000</b>	<b>\$ 5,357</b>
 <b>Total Expenditures</b>	 \$ 8,500	 \$ -	 \$ 8,500	 \$ 1,500	 \$ 10,000	 \$ 5,357
 <b>Net Income</b>	 \$ (2,162)	 \$ 400	 \$ (1,762)	 \$ 2,336	 \$ 574	 \$ 4,029

**Town of Arapaho  
Utility Authority  
2016-2017 Proposed Budget  
April 30, 2017 Budget Adjustments**

Department	2016-2017 Budget	December Budget Adjustments	Adjusted Budget @12/31/16	April 30 Budget Adjustments	Adjusted Budget @4/30/17	10 Month actual @4/30/17
<b>Revenues:</b>						
Water, Garbage, and Sewer	\$ 460,000	\$ 25,000	\$ 485,000	\$ 25,000	\$ 510,000	\$ 428,172
Interest income	1,300	-	1,300		1,300	1,673
Miscellaneous	6,500	-	6,500		6,500	5,995
Grant revenue	-	-	-	48,197	48,197	48,197
<b>Total revenues</b>	<b>\$ 467,800</b>	<b>\$ 25,000</b>	<b>\$ 492,800</b>	<b>\$ 73,197</b>	<b>\$ 565,997</b>	<b>\$ 484,037</b>
 <b>Water/Sewer Department:</b>						
Personal service	96,700	-	96,700	11,000	107,700	\$ 89,273
Materials & supplies	195,500	-	195,500	(25,000)	170,500	141,438
Grant expense	-	-	-	47,763	47,763	47,763
Other services/charges	31,500	-	31,500	25,000	56,500	51,070
	<b>\$ 323,700</b>	<b>\$ -</b>	<b>\$ 323,700</b>	<b>\$ 58,763</b>	<b>\$ 382,463</b>	<b>\$ 329,544</b>
 <b>Garbage</b>						
Personal service	\$ -	-	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	-	-	-
Other services/charges	82,950	-	82,950	-	82,950	53,811
	<b>\$ 82,950</b>	<b>\$ -</b>	<b>\$ 82,950</b>	<b>\$ -</b>	<b>\$ 82,950</b>	<b>\$ 53,811</b>
<b>Total Expenditures</b>	<b>\$ 406,650</b>	<b>\$ -</b>	<b>\$ 406,650</b>	<b>\$ 58,763</b>	<b>\$ 465,413</b>	<b>\$ 383,355</b>
<b>Net Operating Income</b>	<b>\$ 61,150</b>	<b>\$ 25,000</b>	<b>\$ 86,150</b>	<b>\$ 14,434</b>	<b>\$ 100,584</b>	<b>\$ 100,682</b>
 <b>Other Outflows</b>						
Debt Service	58,896	-	58,896	3,000	61,896	51,655
Capital Outlay	30,000	15,000	45,000	(20,000)	25,000	20,131
Transfers out	-	-	-	1,500	1,500	1,050
	<b>\$ 88,896</b>	<b>\$ 15,000</b>	<b>\$ 103,896</b>	<b>\$ (15,500)</b>	<b>\$ 88,396</b>	<b>\$ 72,835</b>
 <b>Net Income</b>	<b>\$ (27,746)</b>	<b>\$ 10,000</b>	<b>\$ (17,746)</b>	<b>\$ 29,934</b>	<b>\$ 12,188</b>	<b>\$ 27,847</b>