

TOWN OF CUSTER CITY
Fiscal Year 2019/2020 Annual Budget
BUDGET MEMO

DATE June 5, 2019
TO Town of Custer City, Council Members
FROM Russ Meacham, CPA
RE 2019/2020 Annual Budget

The FY 2020 Annual Budget for the Town of Custer City is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act.

The budget includes the following highlights for fiscal year 2019/2020:

- Recurring revenues are budgeted at 90%, as indicated. If collected at 100% an additional ~\$3,818 of revenues would be collected in FY20. If sales and use tax are collected at 100% an additional ~\$43,620 would be collected in FY20
- No pay increases are budgeted for employees.
- Capital Outlay items are detailed on the sheets attached. The total dollars included in the budget are:

General Fund	\$	23,500
CCPWA	\$	30,000
Fire	\$	37,500
	\$	<u>91,000</u>

- Police Department funding is included in this budget.
- We are projecting a loss of \$47,000 in our water income due to losing Custer County Rural Water's account.
- ***This budget projects an overall loss of <\$95,012> for fiscal year 2019.***
- Please keep in mind that Oklahoma municipalities have to rely upon tax and utility revenues to provide services to citizens. These revenues must be able to fund current operations and capital outlay, as well as provide reserves for future capital projects.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the FY 2020 budget was presented to Council on May 6, 2019 for consideration.

The legal level of control for the Town'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 Russ Meacham, CPA, or Tracy Reed, CPA.

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State Auditor
and Inspector

TOWN OF CUSTER CITY
Fiscal Year 2019-2020 Annual Budget

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 292,463	\$ 79,431	\$ (147,004)	\$ -	\$ (67,573)	\$ 224,890
<u>ENTERPRISE FUNDS:</u>						
CCPWA	\$ 50,828	\$ 288,569	\$ (321,538)	\$ -	\$ (32,969)	\$ 17,859
TOTAL ENTERPRISE FUNDS	\$ 50,828	\$ 288,569	\$ (321,538)	\$ -	\$ (32,969)	\$ 17,859
<u>SPECIAL REVENUE FUNDS:</u>						
Fire	\$ 44,588	\$ 49,030	\$ (43,500)		\$ 5,530	\$ 50,118
TOTAL SPECIAL REVENUE FUNDS	\$ 44,588	\$ 49,030	\$ (43,500)	\$ -	\$ 5,530	\$ 50,118
GRAND TOTAL ALL FUNDS	\$ 387,879	\$ 417,030	\$ (512,042)	\$ -	\$ (95,012)	\$ 292,867

Town of Custer City
Fiscal Year 2019 / 2020 Annual Budget
General Fund

	Actual 2017-2018	Approved Budget 2018-2019	Projected YTD 2018-2019	Proposed Budget 2019-2020
REVENUES				
Sales taxes	48,951	\$ 44,056	82,707	50,000
Use taxes	12,129	10,916	20,913	10,000
Beverage tax	2,445	2,216	3,109	2,798 *90%
Franchise taxes	8,238	7,986	10,539	9,485 *90%
Cigarette tax	579	521	701	631 *90%
Motor Vehicle tax	2,734	2,409	2,739	2,465 *90%
Gas Excise Tax	738	663	702	632 *90%
Dog Tag Revenue	110	100	-	-
Donations	5,449	2,000	-	-
Election Revenue	-	-	80	72
Court Revenue	1,375	-	-	1,000
Miscellaneous	5,029	2,000	563	506
Total revenues before carryover	87,777	72,866	122,053	77,589
EXPENDITURES				
General government:				
Personal services	1,180	12,079	2,919	3,504
Materials & supplies	1,019	6,000	569	750
Other services & charges	46,417	47,500	36,810	30,000
Capital Outlay	-	-	-	10,500
Total general government	48,616	65,579	40,298	44,754
Fire Department:				
Personal Services	-	-	-	1,000
Materials & supplies	-	-	-	-
Other services & charges	3,292	3,500	8,772	9,500
Capital Outlay	-	-	-	-
Total Fire Department	3,292	3,500	8,772	10,500
Police Department:				
Personal services	55,645	-	451	56,500
Materials & supplies	875	-	3	1,000
Other services & charges	7,087	-	746	7,500
Capital Outlay	-	-	-	3,000
Total police department	63,607	-	1,199	68,000

Town of Custer City
Fiscal Year 2019 / 2020 Annual Budget
General Fund

	Actual 2017-2018	Approved Budget 2018-2019	Projected YTD 2018-2019	Proposed Budget 2019-2020
Parks & Recreation Department				
Materials & supplies	2,886	-	1,741	2,000
Other services & charges	10,615	-	2,508	2,750
Capital outlay	4,500	-	-	-
Total Street & Alley	18,001	-	4,249	4,750
Street & Alley				
Materials & supplies	198	-	262	500
Other services & charges	5,620	5,500	6,772	7,500
Capital outlay	-	-	21,880	10,000
Total Street & Alley	5,818	5,500	28,914	18,000
Animal Control				
Personal services	-	3,615	-	-
Materials & supplies	-	500	289	500
Other services & charges	-	-	-	-
Capital outlay	-	-	-	-
Total Animal Control	-	4,115	289	500
Municipal Court				
Materials & supplies	-	-	-	-
Other services & charges	440	-	-	500
Capital outlay	-	-	-	-
Total municipal court	440	-	-	500
Total expenditures	139,774	78,694	83,721	147,004
Revenue over (under) expenditures	(51,997)	(5,828)	38,332	(69,414)
<u>OTHER FINANCING SOURCES (USES)</u>				
Interest Income	1,699	1,500	2,046	1,841
Grant Income	357,000	-	21,000	-
Operating transfers in/(out)	(382,000)	(100,000)	-	-
Sale of assets	-	-	-	-
Net other financing sources (uses)	(23,301)	(98,500)	23,046	1,841
Revenues and other financing sources over (under) expenditures and other uses	(75,298)	(104,328)	61,378	(67,573)
Beginning Fund Balance (estimated)	328,264	247,294	247,294	292,463
Ending Fund Balance	252,966	142,966	308,672	224,890

**Town of Custer City
Public Works Authority
Fiscal Year 2019/2020 Annual Budget**

	Actual 2017-2018	Approved Budget 2018-2019	Projected YTD 2018-2019	Proposed Budget 2019-2020
<u>Operating revenues:</u>				
Charges for services:				
Water charges	\$ 166,279	\$ 170,000	202,552	\$ 205,113
Expected Revenue Loss from Rural Water				(47,000)
0% Rate Increase		25,500		
Sewer charges	11,744	40,650	24,142	33,821
0% of water bill		-		
Garbage charges	77,743	79,000	89,806	89,685
0% Rate Increase		11,850		
Total charges for services	255,766	327,000	316,500	281,619
Water Disp/Hard Water	396	50	188	150
Penalty	4,586	4,000	5,959	4,500
Connect/Reconnect Fee	225	200	400	200
Bad Debt Collected	-	-	1,750	500
Reimbursements	7,851	300	102	75
Miscellaneous	4,554	500	1,250	1,000
Total operating revenues	273,378	332,050	326,149	288,044
Cost of Goods Sold:				
Water Purchase		5,000	4,626	5,000
Water Adjustment Fees		1,000	4,500	1,000
Total Cost of Goods Sold	-	6,000	9,126	6,000
<u>Gross Profit:</u>	273,378	326,050	317,023	282,044
<u>Operating expenses:</u>				
Administration Department:				
Personal services	1,290	35,365	1,620	38,382
Materials and supplies	4,329	5,500	3,354	3,500
Other services and charges	46,244	45,500	57,045	25,000
Capital Outlay	-	-	-	-
Total Administration Department:	51,863	86,365	62,019	66,882
Sewer Department:				
Personal services	-	-	-	-
Materials and supplies	-	-	616	1,000
Other services and charges	17,139	12,500	8,464	10,000
Capital Outlay	-	-	10,175	-
Total Sewer Department:	17,139	12,500	19,255	11,000
Water Department:				
Personal services	114,135	112,946	73,635	70,156
Materials and supplies	15,152	10,500	18,927	20,000
Other services and charges	26,897	42,000	34,483	37,500
Capital Outlay	398,477	-	720	30,000
Debt Service			13,668	
Total Water Department:	554,661	165,446	127,765	157,656
Garbage Department:				
Other services and charges	76,630	76,500	78,548	80,000
Total Garbage Department:	76,630	76,500	78,548	80,000
TOTAL EXPENSES:	700,293	340,812	301,254	315,538

**Town of Custer City
Public Works Authority
Fiscal Year 2019/2020 Annual Budget**

	<u>Actual</u> <u>2017-2018</u>	<u>Approved</u> <u>Budget</u> <u>2018-2019</u>	<u>Projected</u> <u>YTD</u> <u>2018-2019</u>	<u>Proposed</u> <u>Budget</u> <u>2019-2020</u>
Net operating income (loss)	\$ (426,915)	\$ (14,762)	\$ 15,770	\$ (33,494)
<u>Nonoperating revenue :</u>				
Grant Income	41,470	-	-	-
Interest Income	362	-	575	525
Total nonoperating revenue	<u>41,832</u>	<u>-</u>	<u>-</u>	<u>525</u>
Net Income (loss) before contributions and transfe	(385,083)	(14,762)	15,770	(32,969)
Transfers In from other funds	382,000	100,000	-	-
Transfers to other funds	<u>382,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other uses	<u>(3,083)</u>	<u>85,238</u>	<u>15,770</u>	<u>(32,969)</u>
Beginning Fund Balance (estimated)	<u>(5,175)</u>	<u>7,767</u>	<u>7,767</u>	<u>50,828</u>
Ending Fund Balance	(8,258)	93,005	23,537	17,859

Town of Custer City
Fiscal Year 2019/2020 Annual Budget
Fire Fund

	Actual 2017-2018	Approved Budget 2018-2019	Projected YTD 2018-2019	Proposed Budget 2019-2020
<u>REVENUES</u>				
Dues	\$ 6,110	\$ 6,599	\$ -	\$ 5,000
Donations	18,168	5,000	13,937	10,000
Grant Income	3,744	3,844	2,000	4,000
Grant Income(Building)	-	-	-	30,000
Interest	35	30	46	30
Miscellaneous	4,445	150	-	-
Total revenues before carryover	32,503	15,623	15,984	49,030
<u>EXPENDITURES</u>				
Fire Department:				
Personal Services		-	-	-
Materials & supplies	11,668	6,000	1,839	2,000
Other services & charges	10,722	3,000	3,855	4,000
Capital Outlay		-	-	37,500
Total Fire Department	22,390	9,000	5,694	43,500
Total expenditures	22,390	9,000	5,694	43,500
Revenue over (under) expenditures	10,112	6,623	10,289	5,530
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in/(out)	-	-	-	-
Sale of assets	-	-	-	-
Net other financing sources (uses)	-	-	-	-
Revenues and other financing sources over (under) expenditures and other uses	10,112	6,623	10,289	5,530
Beginning Fund Balance (estimated)	24,671	34,783	34,783	44,588
Ending Fund Balance	34,783	41,406	45,072	50,118

PROOF OF PUBLICATION CLINTON DAILY NEWS

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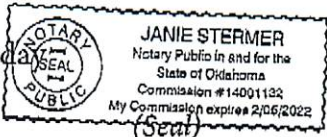
I, Rodney J. Serfoss, of lawful age, being duly sworn upon oath, deposes and says that I am the Editor & Publisher of The Clinton Daily News, a daily publication that is a "legal newspaper" as that phrase is defined in 25 O.S. Section 106 for the City of Clinton, for the County of Custer, in the State of Oklahoma, and that the attachment hereto contains a true and correct copy of what was actually published in said legal newspaper issues on the following dates:

INSERTION DATE(S) May 31, 2019 PUBLICATION FEE.....\$ 66.00

[Signature]

[Signature: Janie Stermer]

Publisher
Signed and sworn to before me this 31st
May, 2019.



Notary Public
My Commission expires: 02/06/2022
Commission #14001132

(Proof modified to fit on 8 1/2 x 11 page)

LEGAL NOTICE NO. LPXLP 25429
(Published in The Clinton Daily News May 31, 2019)

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given the proposed Town of Custer City Fiscal Year 2019/2020 Annual Budget will be considered at a public hearing on June 5, 2019, at 6:00 p.m. in the Custer City Town Hall. Copies of the proposed budget are available for review in the Office of the City Clerk, 644 Main St., Custer City, OK 73639. Notice is hereby given that the Town of Custer City 2019/2020 Annual Budget will be adopted during a special meeting of the City Council on June 5, 2019.

TOWN OF CUSTER CITY
Fiscal Year 2019-2020 Annual Budget

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 292,483	\$ 79,431	\$ (122,504)	\$ -	\$ (43,073)	\$ 249,390
ENTERPRISE FUNDS:						
CCPWA	\$ 50,828	\$ 336,754	\$ (291,538)	\$ -	\$ 45,216	\$ 98,044
TOTAL ENTERPRISE FUNDS	\$ 50,828	\$ 336,754	\$ (291,538)	\$ -	\$ 45,216	\$ 98,044
SPECIAL REVENUE FUNDS:						
Fire	\$ 44,688	\$ 12,030	\$ (6,000)	\$ -	\$ 6,030	\$ 50,618
TOTAL SPECIAL REVENUE FUNDS	\$ 44,688	\$ 12,030	\$ (6,000)	\$ -	\$ 6,030	\$ 50,618
GRAND TOTAL ALL FUNDS	\$ 387,879	\$ 428,214	\$ (420,042)	\$ -	\$ 8,172	\$ 396,051

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JUL 01 2019

State Auditor
and Inspector

Custer

PROOF OF PUBLICATION CLINTON DAILY NEWS

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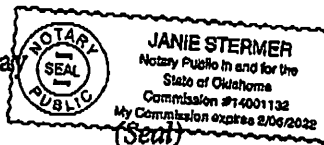
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INSERTION DATE(S) May 31, 2019

PUBLICATION FEE.....\$ 52.50

Publisher

Signed and sworn to before me this 31st day
May, 2019.



Janie Stermer

Notary Public

My Commission expires: 02/06/2022
Commission #14001132

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LEGAL NOTICE NO. LPXLP 25428
(Published in The Clinton Daily News May 31, 2019)
PUBLIC NOTICE OF MEETING

SPECIAL JOINT MEETING OF CUSTER CITY PUBLIC WORKS
AUTHORITY, AND CUSTER CITY
TOWN BOARD, PURSUANT TO
25 OKLA. STAT. §311(A) (11)

Wednesday, June 5, 2019; 8:00 PM
Location: Town Hall, 644 Main Custer City

AGENDA

Innovation

Pledge of Allegiance

Call to Order

Roll Call

- 1) Chase Phillips to do presentation concerning the proposed budgets for Fiscal Year 2019/20.
- 2) Consider, Discuss, and take Action to approve proposed budgets for Fiscal Year 2019/20.
- 3) Consider, Discuss, and take Action approving Resolution 2019-2: (Adopting Budget for Fiscal Year 2019/20 beginning July 1, 2019)
- 4) Consider, Discuss, and take Action on Adopting of Fiscal Year 2018/19 Budget Amendments for the Town of Custer City and the Custer City Public Works Authority and the Custer City Police Department.
- 5) Adjournment of Public Hearing.

A RESOLUTION OF THE CUSTER CITY TOWN BOARD AND
THE CUSTER CITY PUBLIC WORKS AUTHORITY
APPROVING THE 2019-2020 BUDGET

WHEREAS, the Oklahoma State Statutes, Title 11, Section 201 authorizes a municipality to prepare and approve an annual Budget; and

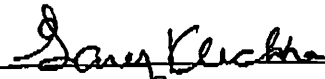
WHEREAS, Custer City has met all requirements for publications and public input on the 2019-2020 budget; and

WHEREAS, the Town Board/Authority of Custer City has reviewed the proposed budget and is aware of the operation and projects planned for the 2019-2020 budget;

NOW THEREFORE, BE IT RESOLVED by the Town Board of Custer City and the Board of Trustees of the Custer City Public Works Authority, Oklahoma:

1. That the 2019-2020 budget be approved for the funds and amounts as outlined.
2. That the City Clerk-Treasurer shall make transfers between departments and line item accounts within a fund as needed. Supplemental appropriations must be approved by the Town Board prior to implementation.
3. That the City Clerk-Treasurer shall be given blanket authority and directed to invest and reinvest available funds on a continuing basis during the fiscal year ending June 30, 2020, in a manner prescribed by the Town Board.

PASSED AND APPROVED by the Town Board of Custer City, and the Board of Trustees of the Custer City Public Works Authority this 5 day of June, 2019.



Gary Kluckner, Mayor / Chairman

ATTEST:



Carmen Stuart, City Clerk/Treasurer