

CITY OF WAURIKA OKLAHOMA

Fiscal Year 2015/2016 Annual Budget

BUDGET SUMMARY

	BEGINNING BUDGET BALANCE	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 5,000	\$ 802,476	\$ (621,836)	\$ (87,000)	\$ 93,640	\$ 98,640
ENTERPRISE FUNDS						
Public Works Authority	\$ 110,000	\$ 1,137,428	\$ (962,311)	\$ -	\$ 175,117	\$ 285,117
TOTAL ENTERPRISE FUNDS	\$ 110,000	\$ 1,137,428	\$ (962,311)	\$ -	\$ 175,117	\$ 285,117
SPECIAL REVENUE FUNDS						
Library	\$ 1,597	\$ 14,126	\$ (72,362)	\$ 58,500	\$ 264	\$ 1,861
Community Block Development	40,000	350,000	(350,000)	-	-	40,000
Rural Fire	27,000	-	(6,348)	(20,000)	(26,348)	652
Street & Alley	10,000	11,500	(69,810)	48,500	(9,810)	190
TOTAL SPECIAL REVENUE FUNDS	\$ 78,597	\$ 375,626	\$ (498,520)	\$ 87,000	(35,894)	\$ 42,703
GRAND TOTAL ALL FUNDS	\$ 193,597	\$ 2,315,531	\$ (2,082,667)	\$ -	\$ 232,864	\$ 426,461



Jefferson

**CITY OF WAURIKA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016**

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual 2013-2014	Approved Budget Fiscal Year 2014-2015	Projected Budget Fiscal Year 2014-2015	Proposed Budget Fiscal Year 2015-2016
REVENUE SUMMARY				
Sales tax/Use tax	\$ 402,851	\$ 400,000	\$ 429,343	\$ 411,534
Cigar tax	4,611	4,920	4,384	4,779
Beverage tax	34,570	36,080	35,659	35,293
Franchise fees	45,608	41,000	44,188	40,580
Licenses & permits	820	600	235	270
Police fines	52,679	63,200	294	76,573
Police other	40	-	52	51,950
Court clerk fines	-	-	-	51,200
Fire revenues	-	-	-	25,500
Misc income	11,227	200	4,349	2,850
Grants/donations	2,254	-	-	19,700
Interest	49	100	-	100
Dispatch	41,564	41,700	43,203	40,627
Library fees	1,251	1,100	1,885	1,100
Ambulance - back pay on billings	114,110	122,100	80,517	40,000
Animal control	1,214	1,300	447	420
Total General Fund Revenues	\$ 712,848	\$ 712,300	\$ 644,556	\$ 802,476
EXPENDITURE SUMMARY				
General Government (10):				
Personal services	\$ 78,222	\$ 85,000	\$ 101,582	\$ 86,419
Materials & supplies	15,670	6,700	1,019	100
Other services/charges	15,064	13,000	70,096	6,880
Capital outlay	-	-	-	-
Debt service - GO Bonds	-	-	-	28,500
Sub-Total - General Government	108,956	104,700	172,697	121,899
City Treasurer (2):				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	12,450
Other services/charges	-	-	-	5,075
Capital outlay	-	-	-	13,000
Sub-Total - City Treasurer	-	-	-	30,525

**CITY OF WAURIKA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016**

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual 2013-2014	Approved Budget Fiscal Year 2014-2015	Projected Budget Fiscal Year 2014-2015	Proposed Budget Fiscal Year 2015-2016
Municipal Court (3,4):				
Personal services	15,017	-	26,166	43,997
Materials & supplies	255	8,700	4,917	2,500
Other services/charges	12,412	10,000	-	6,250
Capital outlay	-	-	-	-
Sub-Total - Municipal Court	27,684	18,700	31,083	52,747
Police (5):				
Personal services	167,711	136,900	173,349	183,460
Materials & supplies	33,063	25,000	35,487	28,100
Other services/charges	17,805	50,000	-	53,625
Capital outlay	-	-	-	15,000
Debt service	-	-	-	7,300
Sub-Total - Police	218,579	211,900	208,836	287,485
Fire Department (6):				
Personal services	46,185	48,736	46,302	38,805
Materials & supplies	14,255	30,000	41,974	29,950
Other services/charges	23,813	2,864	-	15,425
Capital outlay	-	-	-	45,000
Sub-Total - Fire	84,253	81,600	88,276	129,180
Street Department:				
Materials & supplies	110,295	117,300	70,174	-
Sub-Total - Street	110,295	117,300	70,174	-
Library Department:				
Materials & supplies	59,260	56,400	59,509	-
Sub-Total - Library	59,260	56,400	59,509	-
Ambulance Department:				
Materials & supplies	85,789	98,300	87,222	-
Sub-Total - Ambulance	85,789	98,300	87,222	-
Total Expenditures	\$ 694,816	\$ 688,900	\$ 717,797	\$ 621,836
Transfers In & Other Revenue Sources:				
Transfer In - Rural Fire bunker gear	47,474	39,500	61,447	20,000
Sub-Total - Transfers In & Other Revenue Sources:	47,474	39,500	61,447	20,000
Transfers Out:	(88,207)	(75,800)	(51,578)	
Transfer Out - Library	-	-	-	(58,500)
Transfer Out - Street	-	-	-	(48,500)
Sub-Total - Transfers Out	(88,207)	(75,800)	(51,578)	(107,000)
Total Transfers & Other Revenue Sources	(40,733)	(36,300)	9,869	(87,000)
Net Change in Fund balance	\$ (22,701)	\$ (12,900)	\$ (63,372)	\$ 93,640
BEGINNING FUND BALANCE	\$ 35,915	\$ 12,900	\$ 68,500	\$ 5,000
ENDING FUND BALANCE	\$ 13,214	\$ -	\$ 5,128	\$ 98,640

**CITY OF WAURIKA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016**

**WAURIKA PUBLIC WORKS AUTHORITY
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2013-2014	Approved Budget Fiscal Year 2014-2015	Projected Budget Fiscal Year 2014-2015	Proposed Budget Fiscal Year 2015-2016
REVENUE SUMMARY				
Water utilities	\$ 388,297	\$ 562,585	\$ 359,755	\$ 384,336
Sewer utilities	163,372	235,440	162,017	160,844
Garbage	231,539	350,875	254,067	239,704
Golf course memberships	40,554	37,200	24,461	35,500
Sewer maintenance fee	45,544	-	44,852	43,372
Equipment maintenance fee - \$3.50	37,922	-	43,886	37,256
Sinking fund fee - 6% charter	121,155	-	135,606	123,614
Water tower fee	51,445	-	54,235	49,325
Late payment fee	24,591	-	21,577	14,458
Cutoff charges	15,789	-	37,457	25,019
COE fee	-	-	-	24,000
Other	51,971	600	9,881	-
Total PMA Revenues	\$ 1,172,179	\$ 1,186,700	\$ 1,147,794	\$ 1,137,428
EXPENDITURE SUMMARY				
Administration:				
Personal services	\$ 166,920	\$ 139,300	\$ 92,374	\$ 106,272
Materials & supplies	19,467	75,000	97,239	-
Other services/charges	270,297	125,000	170,878	-
Depreciation / Capital Outlay	-	-	-	-
Sub-Total - Administration	\$ 456,684	\$ 339,300	\$ 360,491	\$ 106,272
Sewer Department:				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	13,849	10,000	-	11,500
Other services/charges	17,679	10,100	14,170	16,225
Depreciation / Capital Outlay	-	-	-	40,000
Sub-Total - Sewer Department	\$ 31,528	\$ 20,100	\$ 14,170	\$ 67,725
Garbage:				
Personal services	\$ 48,497	\$ 40,000	\$ 41,950	\$ 42,536
Other services/charges	146,379	199,100	290,507	270,000
Sub-Total - Garbage	\$ 194,876	\$ 239,100	\$ 332,457	\$ 312,536

**CITY OF WAURIKA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016**

**WAURIKA PUBLIC WORKS AUTHORITY
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2013-2014	Approved Budget Fiscal Year 2014-2015	Projected Budget Fiscal Year 2014-2015	Proposed Budget Fiscal Year 2015-2016
Water Department:				
Personal services	\$ 123,280	\$ 105,147	\$ 132,857	\$ 120,870
Materials & supplies	43,859	40,000	-	46,700
Other services/charges	85,542	70,000	132,909	74,325
Depreciation / Capital Outlay	-	-	67,600	75,030
Debt Service - Water membranes	-	28,800	-	28,800
Debt Service - USDA	-	62,880	-	62,880
Debt Service - Water dept	-	7,048	-	7,048
Sub-Total - Water Department	\$ 252,681	\$ 313,875	\$ 333,366	\$ 415,653
Golf Course:				
Personal services	\$ 19,340	\$ 33,700	\$ 429	\$ -
Materials & supplies	14,068	5,000	-	5,400
Other services/charges	25,843	8,000	27,562	8,600
Depreciation / Capital Outlay	18,214	6,000	-	6,000
Debt Service - Golf Carts	-	19,200	1,538	19,200
Sub-Total - Golf Course	\$ 77,465	\$ 71,900	\$ 29,529	\$ 39,200
Fleet Maintenance:				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	11,000	2,403	11,000
Other services/charges	-	7,925	-	7,925
Depreciation / Capital Outlay	-	2,000	-	2,000
Sub-Total - Fleet Maintenance	-	20,925	2,403	20,925
TOTAL WPA FUND EXPENDITURES	\$ 1,013,234	\$ 1,005,200	\$ 1,072,416	\$ 962,311
NET OPERATING INCOME	\$ 158,945	\$ 181,500	\$ 75,378	\$ 175,117
Non-operating Expenses				
Transfers:				
Transfer In	\$ 68,683	\$ 75,800	\$ 26,729	\$ -
Transfer Out	(4,000)	(4,800)	-	-
Sub-Total - Transfers	\$ 64,683	\$ 71,000	\$ 26,729	\$ -
NET INCOME	\$ 223,628	\$ 252,500	\$ 102,107	\$ 175,117
BEGINNING FUND BALANCE	\$ 14,000	\$ -	\$ -	\$ 110,000
ENDING FUND BALANCE	\$ 237,628	\$ 252,500	\$ 102,107	\$ 285,117

**CITY OF WAURIKA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016**

**WAURIKA PUBLIC WORKS AUTHORITY
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2013-2014	Approved Budget Fiscal Year 2014-2015	Projected Budget Fiscal Year 2014-2015	Proposed Budget Fiscal Year 2015-2016
Gross Profit By Department				
Water				
Revenue	388,297	562,585	359,755	384,336
Expenses	<u>252,681</u>	<u>306,827</u>	<u>333,366</u>	<u>340,623</u>
GP	135,616	255,758	26,389	43,713
GP%	34.93%	45.46%	7.34%	11.37%
Sewer				
Revenue	163,372	235,440	162,017	160,844
Expenses	<u>31,528</u>	<u>20,100</u>	<u>14,170</u>	<u>67,725</u>
GP	131,844	215,340	147,847	93,119
GP%	80.70%	91.46%	91.25%	57.89%
Garbage				
Revenue	231,539	350,875	254,067	239,704
Expenses	<u>194,876</u>	<u>239,100</u>	<u>332,457</u>	<u>312,536</u>
GP	36,663	111,775	(78,390)	(72,832)
GP%	15.83%	31.86%	-30.85%	-30.38%
Gross Profit	304,123	582,873	95,846	64,000

**CITY OF WAURIKA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016**

**LIBRARY SPECIAL REVENUE FUND
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2013-2014	Approved Budget Fiscal Year 2014-2015	Projected Budget Fiscal Year 2014-2015	Proposed Budget Fiscal Year 2015-2016
REVENUES				
Intergovernmental	\$ 6,986	\$ 7,106	\$ 7,168	\$ 7,200
Summer reading program	-	-	-	6,526
Misc. Revenues	400	400	-	400
Total Library Fund Revenues	\$ 7,386	\$ 7,506	\$ 7,168	\$ 14,126
EXPENDITURES				
Library (8):				
Personal services	\$ 53,185	\$ 54,082	\$ 50,328	\$ 51,049
Materials & supplies	1,220	6,720	1,842	10,726
Other services/charges	5,137	4,937	8,374	7,087
Capital outlay:				
Used workstation	-	-	-	3,500
Sub-Total - Library	\$ 59,542	\$ 65,739	\$ 60,544	\$ 72,362
NET OPERATING INCOME	(52,156)	(58,233)	(53,376)	(58,236)
Non-operating income (expense)				
Transfer in	59,260	-	59,509	58,500
Total non-operating income (expense)	\$ 59,260	\$ -	\$ 59,509	\$ 58,500
NET INCOME	\$ 7,104	\$ (58,233)	\$ 6,133	\$ 264
BEGINNING FUND BALANCE	\$ -	\$ 58,233	\$ -	\$ 1,597
ENDING FUND BALANCE	\$ 7,104	\$ -	\$ 6,133	\$ 1,861

**CITY OF WAURIKA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016**

**COMMUNITY DEVELOPMENT BLOCK GRANT
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2013-2014	Approved Budget Fiscal Year 2014-2015	Projected Budget Fiscal Year 2014-2015	Proposed Budget Fiscal Year 2015-2016
REVENUES				
Intergovernmental	\$ 36,417	\$ 122,300	\$ -	\$ 350,000
Interest	25	-	7	-
Total CDBG Fund Revenues	\$ 36,442	\$ 122,300	\$ 7	\$ 350,000
EXPENDITURES				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	-
Other services and charges	1,694	130,300	1,432	-
Capital outlay - includes \$68k membranes	-	-	-	350,000
TOTAL EXPENDITURES	\$ 1,694	\$ 130,300	\$ 1,432	\$ 350,000
Transfers				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Sub-Total Transfers	\$ -	\$ -	\$ -	\$ -
NET INCOME	\$ 34,748	\$ (8,000)	\$ (1,425)	\$ -
BEGINNING FUND BALANCE	\$ -	\$ 8,000	\$ -	\$ 40,000
ENDING FUND BALANCE	\$ 34,748	\$ -	\$ (1,425)	\$ 40,000

**CITY OF WAURIKA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016**

**RURAL FIRE SPECIAL REVENUE FUND
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2013-2014	Approved Budget Fiscal Year 2014-2015	Projected Budget Fiscal Year 2014-2015	Proposed Budget Fiscal Year 2015-2016
REVENUES				
Charges for services	\$ 25,386	\$ 26,300	\$ 26,675	\$ -
Interest	-	-	-	-
Total Rural Fire Revenues	\$ 25,386	\$ 26,300	\$ 26,675	\$ -
EXPENDITURES				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	32,334	51,300	17,946	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	6,348
TOTAL EXPENDITURES	\$ 32,334	\$ 51,300	\$ 17,946	\$ 6,348
Transfers				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out - General Bunker Gear	-	-	-	(20,000)
Sub-Total Transfers	\$ -	\$ -	\$ -	\$ (20,000)
NET INCOME	\$ (6,948)	\$ (25,000)	\$ 8,729	\$ (26,348)
BEGINNING FUND BALANCE	\$ 27,686	\$ 25,000	\$ -	\$ 27,000
ENDING FUND BALANCE	\$ 20,738	\$ -	\$ 8,729	\$ 652

**CITY OF WAURIKA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016**

**STREET & ALLEY FUND
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2013-2014	Approved Budget Fiscal Year 2014-2015	Projected Budget Fiscal Year 2014-2015	Proposed Budget Fiscal Year 2015-2016
REVENUES				
Motor Vehicle tax	\$ 18,343	\$ 18,900	\$ 14,182	\$ 11,500
Interest	15	-	6	-
Total Street Fund Revenues	\$ 18,358	\$ 18,900	\$ 14,188	\$ 11,500
EXPENDITURES				
Personal services	\$ -	\$ -	\$ -	\$ 34,685
Materials & supplies	17,262	28,900	13,993	24,700
Other services and charges	-	-	-	10,425
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 17,262	\$ 28,900	\$ 13,993	\$ 69,810
Transfers				
Transfers In	\$ -	\$ -	\$ -	\$ 48,500
Transfers Out	-	-	-	-
Sub-Total Transfers	\$ -	\$ -	\$ -	\$ 48,500
NET INCOME	\$ 1,096	\$ (10,000)	\$ 195	\$ (9,810)
BEGINNING FUND BALANCE	\$ 13,349	\$ 10,000	\$ -	\$ 10,000
ENDING FUND BALANCE	\$ 14,445	\$ -	\$ 195	\$ 190

CITY OF WAURIKA, OKLAHOMA
Fiscal Year 2015/2016 Annual Budget

BUDGET MEMO

June 10, 2015

The 2015/2016 Annual Budget for the City of Waurika, OK is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act.

Management has presented a budget consistent with prior spending levels while maintaining the operations of the all citizen services.

Capital outlay requests are in the in the attached budget. Management has suggested funding levels for the current year. However, Council input and funding progress will be considered before significant purchases are made.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the fiscal year 2015/2016 budget was initially presented to Council at the regular meeting in May 2014. A public hearing will be scheduled for Monday, June 1, 2015.

The legal level of control for the City's 2015/2016 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.