

# CITY OF WAURIKA, OKLAHOMA

Fiscal Year 2015/ 2016 Annual Budget

## June Amendments

### BUDGET MEMO

June 6, 2016

The 2015/2016 Budget Amendments for the City of Waurika are presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act, and include the following highlights:

**General Fund: Net Impact - Increase in Fund Balance of \$27,250**

Revenue increase of \$3,250:

Increase in revenues based on year-to-date collections.

Expense decrease of \$4,000:

Decrease in expenses based on year-to-date collections.

Net Increase in transfers in of \$20,000, based on year-to-date activity.

**WPWA: Net Impact - Decrease in Fund Balance \$148,000**

Revenue decrease of \$61,000:

Decrease in revenues are based on year-to-date collections.

Expense increase of \$52,000:

Increase in expenses are based on year-to-date activities.

Net Increase in transfers out of \$35,000, based on year-to-date activity.

**Street & Alley Fund: Net Impact - Increase in Fund Balance \$4,000.**

Revenue increase of \$1,000 based on year-to-date collections.

Expense increase of \$2,000 based on year-to-date expenses.

Increase in transfers-in of \$5,000 from the General Fund.

**Library Fund: Net Impact - Increase in Fund Balance \$10,000.**

Increase in transfers-in of \$10,000 from the General Fund.

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 or Tracy Reed, CPA.

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JUN 29 2016

State Auditor  
and Inspector

*Jefferson*

**CITY OF WAURIKA OKLAHOMA**  
 Fiscal Year 2015/2016 Annual Budget  
 June 2016 Amendments  
 BUDGET SUMMARY

	BEGINNING BUDGET BALANCE	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 5,000	\$ 755,981	\$ (738,272)	\$ 186,695	\$ 204,404	\$ 209,404
<b>ENTERPRISE FUNDS</b>						
Public Works Authority	\$ 110,000	\$ 1,581,295	\$ (1,255,165)	\$ (360,195)	\$ (34,064)	\$ 75,936
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 110,000</b>	<b>\$ 1,581,295</b>	<b>\$ (1,255,165)</b>	<b>\$ (360,195)</b>	<b>\$ (34,064)</b>	<b>\$ 75,936</b>
<b>SPECIAL REVENUE FUNDS</b>						
Library	\$ 1,597	\$ 12,026	\$ (79,362)	\$ 70,000	\$ 2,664	\$ 4,261
Street & Alley	10,000	15,765	(116,310)	103,500	2,955	12,955
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 11,597</b>	<b>\$ 27,791</b>	<b>\$ (195,672)</b>	<b>\$ 173,500</b>	<b>\$ 5,619</b>	<b>\$ 17,216</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 126,597</b>	<b>\$ 2,365,068</b>	<b>\$ (2,189,109)</b>	<b>\$ -</b>	<b>\$ 175,959</b>	<b>\$ 302,556</b>

**CITY OF WAURIKA OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2015-2016  
June 2016 Amendments  
GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual 2014-2015	Approved Budget Fiscal Year 2015-2016	Proposed Amendments June 2016-2016	Proposed Budget Fiscal Year 2015-2016
<b>REVENUE SUMMARY</b>				
Sales tax/Use tax	\$ 426,851	\$ 411,534	\$ -	\$ 411,534
Franchise fees	48,726	40,580	(1,000)	39,580
Beverage tax	35,765	35,293	-	35,293
Cigar tax	4,827	4,779	-	4,779
Licenses & permits	545	270	(200)	70
Police fines	67,324	76,573	4,000	80,573
Police other	19,249	250	1,500	1,750
Court clerk fines	40,655	-	-	-
Fire revenues	-	25,500	(4,000)	21,500
GO Bond Income	26,676	28,000	5,000	33,000
Misc income	-	22,850	2,000	24,850
Grants/donations	47,703	16,150	-	16,150
Interest	3,297	225	50	275
Dispatch fee - \$4	36	50,627	-	50,627
Ambulance - back pay on billings	130,704	40,000	(4,000)	36,000
Animal control	-	100	(100)	-
<b>Total General Fund Revenues</b>	<b>\$ 852,358</b>	<b>\$ 752,731</b>	<b>\$ 3,250</b>	<b>\$ 755,981</b>
<b>EXPENDITURE SUMMARY</b>				
<b>General Government (10):</b>				
Personal services	\$ 122,446	\$ 86,419	\$ -	\$ 86,234
Materials & supplies	2,642	10,100	-	10,100
Other services/charges	22,614	136,880	-	136,880
Capital outlay	105,942	-	-	-
Debt service - GO Bonds	6,920	31,000	-	31,000
<b>Sub-Total - General Government</b>	<b>260,563</b>	<b>264,399</b>	<b>-</b>	<b>264,214</b>
<b>Municipal Court (3,4):</b>				
Personal services	5,480	997	(997)	-
Materials & supplies	50	500	-	500
Other services/charges	7,273	14,250	1,997	16,247
Capital outlay	-	-	-	-
<b>Sub-Total - Municipal Court</b>	<b>12,803</b>	<b>15,747</b>	<b>1,000</b>	<b>16,747</b>
<b>Police (5):</b>				
Personal services	215,018	183,460	-	183,460
Materials & supplies	30,660	10,100	-	10,100
Other services/charges	10,358	103,625	(5,000)	98,625
Capital outlay	2,564	7,000	-	7,000
Debt service	-	11,000	-	11,000
<b>Sub-Total - Police</b>	<b>258,600</b>	<b>315,185</b>	<b>(5,000)</b>	<b>310,185</b>

**CITY OF WAURIKA OKLAHOMA**  
**ANNUAL CAPITAL/OPERATING BUDGET**  
**FISCAL YEAR 2015-2016**  
*June 2016 Amendments*  
**GENERAL FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual 2014-2015	Approved Budget Fiscal Year 2015-2016	Proposed Amendments June 2016-2016	Proposed Budget Fiscal Year 2015-2016
<b>Fire Department (6):</b>				
Personal services	47,472	58,403	-	58,403
Materials & supplies	25,939	19,950	-	19,950
Other services/charges	24,225	45,425	-	45,425
Capital outlay	-	15,000	-	15,000
Debt service	-	6,348	-	6,348
Sub-Total - Fire	<u>97,636</u>	<u>145,126</u>	<u>-</u>	<u>145,126</u>
<b>Ambulance Department:</b>				
Personal Service	53,563	-	-	-
Materials & supplies	37,957	2,000	-	2,000
Other services/charges	42,288	-	-	-
Sub-Total - Ambulance	<u>133,808</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Total Expenditures</b>	<b>\$ <u>763,409</u></b>	<b>\$ <u>742,457</u></b>	<b>\$ <u>(4,000)</u></b>	<b>\$ <u>738,272</u></b>
<b>Transfers In &amp; Other Revenue Sources:</b>	149,840	-	-	-
Transfer In - From other funds	-	355,000	70,000	425,000
Transfer In - Rural Fire bunker gear	-	-	-	-
Sub-Total - Transfers In & Other Revenue Sources:	<u>149,840</u>	<u>355,000</u>	<u>70,000</u>	<u>425,000</u>
<b>Transfers Out:</b>	(258,489)			
Transfer Out - WPWA - loan repayment + other	-	(29,805)	(35,000)	(64,805)
Transfer Out - Library	-	(65,000)	(5,000)	(70,000)
Transfer Out - Street	-	(93,500)	(10,000)	(103,500)
Sub-Total - Transfers Out	<u>(258,489)</u>	<u>(188,305)</u>	<u>(50,000)</u>	<u>(238,305)</u>
<b>Total Transfers &amp; Other Revenue Sources</b>	<b><u>(108,649)</u></b>	<b><u>166,695</u></b>	<b><u>20,000</u></b>	<b><u>186,695</u></b>
<b>Net Change in Fund balance</b>	<b>\$ <u>(19,701)</u></b>	<b>\$ <u>176,969</u></b>	<b>\$ <u>27,250</u></b>	<b>\$ <u>204,404</u></b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 13,214</b>	<b>\$ 5,000</b>		<b>\$ 5,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ <u>(6,487)</u></b>	<b>\$ <u>181,969</u></b>		<b>\$ <u>209,404</u></b>

**CITY OF WAURIKA OKLAHOMA**  
**ANNUAL CAPITAL/OPERATING BUDGET**  
**FISCAL YEAR 2015-2016**  
*June 2016 Amendments*  
**WAURIKA PUBLIC WORKS AUTHORITY**  
**SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Proposed Amendments June 2015-2016	Proposed Budget Fiscal Year 2015-2016
<b>REVENUE SUMMARY</b>				
Water utilities	\$ 360,223	\$ 509,336	\$ (20,000)	\$ 489,336
Sewer utilities	167,630	190,844	(15,000)	175,844
Garbage	99,444	314,704	(15,000)	299,704
Golf course memberships	280,009	10,000	-	10,000
Sewer maintenance fee - \$5	24,659	43,372	(1,000)	42,372
Equipment maintenance fee - \$3.50	37,355	32,256	(1,000)	31,256
Sinking fund fee - 6% charter	194,116	-	-	-
Water tower fee - \$5	-	46,325	(3,000)	43,325
Late payment fee	22,979	24,458	-	24,458
COE fee - \$3	5,175	39,000	-	39,000
WMCD income - \$16	-	115,000	(6,000)	109,000
Other	13,656	317,000	-	317,000
<b>Total PMA Revenues</b>	<b>\$ 1,205,245</b>	<b>\$ 1,642,295</b>	<b>\$ (61,000)</b>	<b>\$ 1,581,295</b>
<b>EXPENDITURE SUMMARY</b>				
<b>Administration:</b>				
Personal services	\$ 95,866	\$ 136,272	\$ 10,000	\$ 146,272
Materials & supplies	26,096	12,450	(3,000)	9,450
Other services/charges	49,691	95,075	5,000	100,075
Depreciation / Capital Outlay	736	13,000	-	13,000
Debt Service - City Hall note	44,922	-	-	-
<b>Sub-Total - Administration</b>	<b>\$ 217,311</b>	<b>\$ 256,797</b>	<b>\$ 12,000</b>	<b>\$ 268,797</b>
<b>Sewer Department:</b>				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	18,653	5,000	-	5,000
Other services/charges	14,674	21,225	-	21,225
Depreciation / Capital Outlay	59,999	40,000	-	40,000
<b>Sub-Total - Sewer Department</b>	<b>\$ 93,326</b>	<b>\$ 66,225</b>	<b>\$ -</b>	<b>\$ 66,225</b>
<b>Garbage:</b>				
Personal services	\$ 45,971	\$ 37,536	\$ -	\$ 37,536
Materials & supplies	14,338	5,000	-	5,000
Other services/charges	203,927	235,000	-	235,000
<b>Sub-Total - Garbage</b>	<b>\$ 264,236</b>	<b>\$ 277,536</b>	<b>\$ -</b>	<b>\$ 277,536</b>
<b>Water Department:</b>				
Personal services	\$ 136,099	\$ 155,870	\$ -	\$ 155,870
Materials & supplies	175,963	41,700	-	41,700
Other services/charges	87,433	124,325	40,000	164,325
Depreciation / Capital Outlay	178,630	5,030	-	5,030
Debt Service - Water membranes	-	41,406	-	41,406
Debt Service - USDA - \$5,369/mo.	-	64,428	-	64,428
Debt Service - WMCD	48,064	97,048	-	97,048
<b>Sub-Total - Water Department</b>	<b>\$ 626,190</b>	<b>\$ 529,807</b>	<b>\$ 40,000</b>	<b>\$ 569,807</b>

**CITY OF WAURIKA OKLAHOMA**  
**ANNUAL CAPITAL/OPERATING BUDGET**  
**FISCAL YEAR 2015-2016**  
*June 2016 Amendments*  
**WAURIKA PUBLIC WORKS AUTHORITY**  
**SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Proposed Amendments June 2015-2016	Proposed Budget Fiscal Year 2015-2016
<b>Golf Course:</b>				
Personal services	\$ 430	\$ -	\$ -	\$ -
Materials & supplies	19,613	15,400	-	15,400
Other services/charges	8,793	18,600	-	18,600
Depreciation / Capital Outlay	32,881	18,000	-	18,000
Debt Service - Golf Carts	1,372	20,800	-	20,800
Sub-Total - Golf Course	<u>\$ 63,089</u>	<u>\$ 72,800</u>	<u>\$ -</u>	<u>\$ 72,800</u>
TOTAL WPWA FUND EXPENDITURES	<u>\$ 999,916</u>	<u>\$ 1,203,165</u>	<u>\$ 52,000</u>	<u>\$ 1,255,165</u>
NET OPERATING INCOME	<u>\$ 205,329</u>	<u>\$ 439,131</u>	<u>\$ (113,000)</u>	<u>\$ 326,131</u>
<b>Non-operating Expenses</b>				
<b>Transfers:</b>				
Interest	\$ -	\$ 200	\$ -	\$ 200
Transfer In	43,578	29,805	35,000	64,805
Transfer Out	-	(355,000)	(70,000)	(425,000)
Sub-Total - Transfers	<u>\$ 43,578</u>	<u>\$ (325,195)</u>	<u>\$ (35,000)</u>	<u>\$ (360,195)</u>
NET INCOME	<u>\$ 248,907</u>	<u>\$ 113,936</u>	<u>\$ (148,000)</u>	<u>\$ (34,064)</u>
BEGINNING FUND BALANCE	<u>\$ 237,628</u>	<u>\$ 110,000</u>		<u>\$ 110,000</u>
ENDING FUND BALANCE	<u><u>\$ 486,535</u></u>	<u><u>\$ 223,936</u></u>		<u><u>\$ 75,936</u></u>

**Gross Profit By Department - excluding Capital Outlay**

<b>Water</b>			
Revenue	360,223	509,336	489,336
Expenses	578,126	524,777	564,777
GP	<u>(217,903)</u>	<u>(15,441)</u>	<u>(75,441)</u>
GP%	-60.49%	-3.03%	-15.42%
<b>Sewer</b>			
Revenue	167,630	190,844	175,844
Expenses	93,326	66,225	26,225
GP	<u>74,304</u>	<u>124,619</u>	<u>149,619</u>
GP%	44.33%	65.30%	85.09%
<b>Garbage</b>			
Revenue	280,009	314,704	299,704
Expenses	-	277,536	277,536
GP	<u>280,009</u>	<u>37,168</u>	<u>22,168</u>
GP%	100.00%	11.81%	7.40%
<b>Golf</b>			
Revenue	280,009	10,000	10,000
Expenses	30,208	54,800	54,800
GP	<u>249,801</u>	<u>(44,800)</u>	<u>(44,800)</u>
GP%	89.21%	-448.00%	-448.00%
Gross Profit	<u><u>386,212</u></u>	<u><u>101,546</u></u>	<u><u>51,546</u></u>

**CITY OF WAURIKA OKLAHOMA**  
**ANNUAL CAPITAL/OPERATING BUDGET**  
**FISCAL YEAR 2015-2016**  
*June 2016 Amendments*  
**LIBRARY SPECIAL REVENUE FUND**  
**REVENUES & EXPENDITURES**

	Unaudited Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Proposed Amendments June 2015-2016	Proposed Budget Fiscal Year 2015-2016
<b>REVENUES</b>				
Intergovernmental	\$ 5,680	\$ 4,700	\$ -	\$ 4,700
Summer reading program	-	5,276	-	5,276
Misc. Revenues	5,408	1,050	1,000	2,050
<b>Total Library Fund Revenues</b>	<b>\$ 11,089</b>	<b>11,026</b>	<b>1,000</b>	<b>\$ 12,026</b>
<b>EXPENDITURES</b>				
Library (8):				
Personal services	\$ 52,680	\$ 43,049	\$ 2,000	\$ 45,049
Materials & supplies	17,289	5,726	-	5,726
Other services/charges	8,182	25,087	-	25,087
Capital outlay:				
Used workstation	-	3,500	-	3,500
<b>Sub-Total - Library</b>	<b>\$ 78,151</b>	<b>77,362</b>	<b>2,000</b>	<b>\$ 79,362</b>
<b>NET OPERATING INCOME</b>	<b>(67,062)</b>	<b>(66,336)</b>	<b>(1,000)</b>	<b>(67,336)</b>
Non-operating income (expense)				
Transfer in	-	65,000	5,000	70,000
<b>Total non-operating income (expense)</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 5,000</b>	<b>\$ 70,000</b>
<b>NET INCOME</b>	<b>\$ (67,062)</b>	<b>\$ (1,336)</b>	<b>\$ 4,000</b>	<b>\$ 2,664</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 8,989</b>	<b>\$ 1,597</b>	<b>\$</b>	<b>\$ 1,597</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (58,073)</b>	<b>\$ 261</b>	<b>\$</b>	<b>\$ 4,261</b>

**CITY OF WAURIKA OKLAHOMA**  
**ANNUAL CAPITAL/OPERATING BUDGET**  
**FISCAL YEAR 2015-2016**  
*June 2016 Amendments*  
**STREET & ALLEY FUND**  
**REVENUES & EXPENDITURES**

	Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Proposed Amendments June 2015-2016	Proposed Budget Fiscal Year 2015-2016
<b>REVENUES</b>				
Motor Vehicle tax	\$ 19,301	\$ 14,500	-	\$ 14,500
Gas Excise Tax		1,250	-	1,250
Interest	8	15	-	15
<b>Total Street Fund Revenues</b>	<u>\$ 19,309</u>	<u>\$ 15,765</u>	<u>-</u>	<u>\$ 15,765</u>
<b>EXPENDITURES</b>				
Personal services	\$ 45,232	\$ 44,685	-	\$ 44,685
Materials & supplies	32,319	16,200	-	16,200
Other services and charges	13,468	55,425	-	55,425
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 91,018</u>	<u>\$ 116,310</u>	<u>-</u>	<u>\$ 116,310</u>
<b>Transfers</b>				
Transfers In	\$ -	\$ 93,500	10,000	\$ 103,500
Transfers Out	-	-	-	-
<b>Sub-Total Transfers</b>	<u>\$ -</u>	<u>\$ 93,500</u>	<u>10,000</u>	<u>\$ 103,500</u>
<b>NET INCOME</b>	\$ (71,710)	\$ (7,045)	10,000	\$ 2,955
<b>BEGINNING FUND BALANCE</b>	<u>\$ 14,445</u>	<u>\$ 10,000</u>		<u>\$ 10,000</u>
<b>ENDING FUND BALANCE</b>	<u>\$ (57,265)</u>	<u>\$ 2,955</u>		<u>\$ 12,955</u>