

Coyle Public Works Authority (CPWA) Fund
Actual 2016/2017 & Budget 2017/2018

The Coyle Public Works Authority (CPWA) is a Public Trust of the City of Coyle and include water and sewer utilities and sanitation service. CPWA Funds are proprietary funds types used to account for operation of enterprise funds which are finance and operated in the manner similar to private sector business. Cost of providing these services are paid for on a user-charge basis. With enterprise funds, the governing body may periodically budget for revenues earned and interest incurred, as well as for whether or not to use net income for capital maintenance, public policy or for other purposes to the benefit of the citizens of the town.

CPWA accounts for the operation of the water, sewer and sanitation activities. During the previous physical year, CPWA spent \$13,000 more than was generated through the services billed which depleted the reserve funds. In order to be able to pay outside vendors for those services and provide new emergency reserves, the rates for services must be increased during the coming fiscal year. As of June 2017, 130 bills are being generated to the customers of CPWA.

It is the goal of the trustees to begin work on obtaining grants to be used to improve the sewer system of the town during the fiscal year. Since there have been no grants obtained at the date of preparing the budget, those activities have not been budgeted at this time.

	Actual 7/01/16 - 6/30/17	Budget 7/1/17 - 6/30/18
Beginning Cash Balance per Books	\$ 21,638	\$ 8,634
Income:		
Water	143,912	137,280
Sewer	25,892	25,200
Sewer Increase @ \$8/mo.		12,000
Trash	44,786	45,270
Light Fees	7,122	7,170
Late Charges	2,328	3,000
State Fees	430	414
Other charges	771	-
Truck Insurance Proceeds from Hail damage	-	8,015
Total Revenues Collected	<u>225,240</u>	<u>238,349</u>
Light Fee Transfer to General Fund	<u>(6,800)</u>	<u>(7,170)</u>
Net CPWA Revenues	218,440	231,179

	Actual 7/01/16 - 6/30/17	Budget 7/1/17 - 6/30/18
Operation Expenses:		
Water & Sewer Cost	108,033	103,391
Sanitation Services	45,986	45,360
Utilities	5,752	6,120
Total Operation Expenses	<u>159,771</u>	<u>154,871</u>
 Capital Outlay (Truck, Tractor & Tower)	 23,038	 20,874
 Landscaping Services	 15,143	 10,875
 Payroll Expenses	 22,066	 23,375
 Office Expense	 11,216	 15,861
 Vehicle Cost	 210	 1,500
 Reserves for Water and Sewer Repairs	 -	 4,178
 Total Expenditures	 <u>231,444</u>	 <u>231,534</u>
 Net Change	 <u>(13,004)</u>	 <u>(355)</u>
 Ending Cash Balance	 <u><u>\$ 8,634</u></u>	 <u><u>\$ 8,279</u></u>

General Fund

Actual 2016/2017 & Budget 2017/2018

The General Fund is the primary operating fund of the City and is classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds. The loss of through traffic due to the new highway has almost eliminated the collection of city sales. The General Fund has become dependent on Intergovernmental tax allocations and Light Fees to generate revenues.

A hard look has been made during the budget process to determine what cost is specific to the General Fund responsibilities of police, code enforcement, animal control, court, streets, traffic, parks, land use and zoning and general administration such as legal and accounting are to be paid from general funds.

It is the goal for the coming year explore other avenues of revenue, improve the safety in the town and improve the compliance with city ordinances to create an environment that will attract new citizens to our town.

	Actual 7/01/16 - 6/30/17	Budget 7/1/17 - 6/30/18
Beginning Cash Balance per Books	\$ 8,913	\$ 3,608
Income:		
Sales Tax	21,521	21,600
Franchise Tax	7,777	7,910
Alcohol & Tobacco Tax	3,504	3,240
Motor Vehicle Tax	2,442	2,400
Gas Excise Tax	773	720
Coyle Educational Facilities Admin Fees	1,074	1,074
Street Light Fees	6,800	7,170
Fireworks Donations	2,431	1,500
Total Recurring Revenues	<u>46,322</u>	<u>45,614</u>
Resale Surplus	1,146	-
CPD Citation Payment	1,441	-
Total Revenues	<u>48,909</u>	<u>45,614</u>
Employee Cost	7,746	6,320
Legal and Accounting	6,760	8,875
Office Expense	6,917	3,459

General Fund Continued

	Actual 7/01/16 - 6/30/17	Budget 7/1/17 - 6/30/18
Operation Expenses:		
Utilities	12,341	11,820
Insurance	3,439	2,379
Parks and Recreation Expenses	2,458	1,500
Mowing Equipment Maintenance	288	-
Emergency Management Equipment	686	700
Volunteer Fire Dept. Insurance	3,000	3,000
Fireworks	1,314	
Landscapes Services - Cemetery	2,440	4,225
Museum Utilities	752	840
Other	1,037	
CPWA Expenses	2,351	
CPWA Capital Outlay	2,685	
Total Operating Expenses	<u>32,791</u>	<u>24,464</u>
Total Expenditures	54,214	43,118
Net Change	(5,305)	2,496
Ending Cash Balance	<u><u>3,608</u></u>	<u><u>6,104</u></u>

Volunteer Fire Department Fund
Actual 2016/2017 & Budget 2017/2018

The Volunteer Fire Department Fund is a department of the Town Municipality and established to account for local funds generated from Membership dues, donations, grants, fire runs to non-member properties and other related revenues.

Funds are expended to support the Volunteer Firemen's efforts in serving the community with fire and first responder services and maintain the department equipment. Additional support is received through Logan County Sales Tax allocations which is controlled by the Logan County Commissioner and accounted for by the Logan County Clerks Office.

	Actual 7/01/16 - 6/30/17	Budget 7/1/17 - 6/30/18
Beginning Cash Balance per Books	\$ 2,769	\$ 3,546
Income:		
Membership Dues	8,692	8,700
Donations	4,290	4,300
Water Sales	360	360
Forestry Grant	3,817	3,500
Fire Runs	1,448	-
Total Funds Available	<u>18,607</u>	<u>16,860</u>
Operation Expenses:		
Firefighters Pension and Retirement	420	450
License, Dues & Membership	1,101	1,200
Ice Machine Rental	1,980	1,800
Dish Service	1,092	1,200
Tire Repairs	363	500
Pump Testing Service	400	400
Equipment	9,258	9,000
Meals & Drinks	1,180	1,200
Fund Raising Expense	149	150
Facility Repairs	262	250
Misc. Supplies	406	450
Verizon Telephone	120	-
Uniforms	898	900
Fireworks	200	-
Total Expenses Paid	<u>17,830</u>	<u>17,500</u>
Net Change	777	(640)
Ending Cash Balance	<u>\$ 3,546</u>	<u>\$ 2,906</u>
Note:		
Expenses Paid by General Fund		
Insurance - Burrows Agency	<u>\$ 3,000</u>	<u>\$ 3,000</u>

Police Services Budget
Budget 2017/2018

The Town of Coyle is entering into a contract with the Town of Langston to provide routine patrol services to the Town of Coyle to include: Patrol of city limits (including evening call out response coverage to all residences, businesses and the Coyle Public School), respond to calls from 911 dispatches from the Logan County Sheriff's Office or from Citizens. Investigate all crimes, enforce all traffic laws, write city vehicle citations and hold city court in the town of Coyle. The revenue will go to the City of Coyle General Fund.

The contract to begin as soon as possible following the approval by the Coyle City Council.

Funds generated over and above the cost incurred to provide the service shall be used to enforce City Ordinances related to the maintenance of properties within the city limits.

State Speed Trap Law Section 2-117 of Title 47, limits revenue from speeding fines to 50% of the revenue needed for the operation of the municipality.

	Budget 7/1/17 - 6/30/18
Beginning Cash Balance per Books	-
Income:	
City Vehicle Violation Fees	\$ 37,400
Mandated State Fees (CLEET, OSBI)	5,980
State Admin Fees	130
Total Vehicle Violation Fees	<u>43,510</u>
Less Mandated State Fees	<u>(5,980)</u>
Net Income	37,530
Operation Expenses:	
Langston Contract -	
Officer & Vehicle Cost	25,300
Judge	3,300
Traffic Clerk	1,883
Total Expenses Paid	<u>30,483</u>
Net Change	7,047
Ending Cash Balance	<u><u>\$ 7,047</u></u>