



**APPROVED**  
**BUDGET AND FINANCIAL SUMMARY**

**City of Crescent**  
**FISCAL YEAR**  
**July 1, 2016 – June 30, 2017**

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*Logan*

*Prepared By:*

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City Manager*

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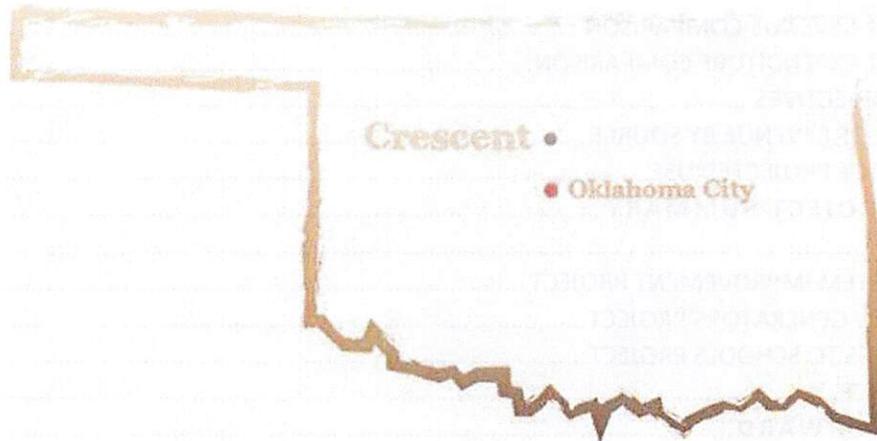
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## PROFILE OF THE CITY OF CRESCENT

### WELCOME

Welcome to Crescent: Where character meets the country.



From Oklahoma City, only 38 miles straight north on I-74.

### OUR VISION

We may be a small town but we have big plans for the future. Overall, we have a vision of:

- A community characterized by uniqueness
- Structural refurbishment and innovation
- Pride in our homes
- Restoration of historic areas
- Cross involvement with the City, School, County and Civic Organizations

### ABOUT

Crescent is a quiet place to rejuvenate from the hustle and bustle of the big city, but only 38 miles from Oklahoma City, Quail Springs Mall, Bricktown and The Oklahoma City Thunder.

In just a few minutes, you can play 72 holes of the finest and mature golf courses in the country at Cedar Valley and Cimarron National Golf Clubs.

Crescent's rolling hills make a beautiful place to live and one of the safest places in America to raise a family. From Friday Night Lights to the State's oldest 4<sup>th</sup> of July Celebration and Fireworks displays, Crescent takes you to a place where everyone knows your name and community is still important.

### HISTORY

Crescent was formed with the Indian Appropriations Act of 1889 and a post office christened "Crescent City" was established on February 21, 1890, the name taken from a moon-shaped glade where the town began. Crescent's historical Main Street speaks of its great history and sparks vision for its great future.

Located in Crescent Township in west-central Logan County, Crescent relies on an economy supported by agriculture and light industry. Situated at the intersection of State Highways 74 and 74C, the town is

fourteen miles northwest of Guthrie, the county seat. Originally settled by land seekers during the Land Run of 1889, the town had its beginning in fall 1889 when William Brown opened a general merchandise operation, utilizing a wagon and a tent as his store. A few months later his neighbor Benjamin Ryland joined him as a business partner, and they upgraded their enterprise to a log cabin. Within the next year W. F. Mock built a cabin opposite of theirs and operated a hotel, restaurant, and bakery. A post office was established on February 21, 1890, and christened Crescent City, deriving its name from the moon-shaped glade in which the early entrepreneurs had started business. In November 1891 the town site was platted, and in 1893 the City of Crescent was incorporated. In 1902 the Denver, Enid, and Gulf Railroad (later the Atchison, Topeka, and Santa Fe Railway) laid track one mile west of the city. Two other homesteaders, C. E. Wells and J. H. Rhoades, were persuaded to surrender eighty acres each so that the town could move to the railroad. For a brief period, the municipality was known as West Crescent. The first census for Crescent counted 139 persons in 1900. In 1910 there were 903 inhabitants. The town's early economy was based on agriculture, with cotton, wheat, peaches, and sweet potatoes as money crops.

At 1907 statehood Oklahoma entered the union as a "dry" state. The three saloons in town closed, replaced by two billiard parlors. The 1920 census recorded 878 individuals. By the mid-1920s citizens voted to outlaw billiards and to authorize moving-picture shows. In 1926 oil was discovered north of Crescent. This discovery was followed by the opening of the south Crescent oil field in 1930. Its thirty-two wells pumped three thousand barrels of oil per day in 1933. As oil production soared, agriculture waned. However, cotton and wheat production continued to sustain large farming operations through the rest of the century. The population grew from 1,190 in 1930 to 1,301 in 1940.

In 1934 Ralph E. Godfrey started donkey basketball as a fund-raising business. For the next forty-seven years he traveled with his animals throughout North America, generating goodwill for himself and the town. He fielded as many as ten other touring teams during his peak years in the 1950s and 1960s. Just south of Crescent, the Cimarron Processing Facility, operated by the Kerr-McGee Corporation, opened in the mid-1960s. The plant converted powdered uranium hexafluoride and plutonium into fuel pellets for use in the nation's nuclear power plants. In 1974 Karen Silkwood, a Cimarron employee critical of Kerr-McGee's management, died under unusual circumstances. The lawsuits generated by Silkwood's death continued to attract national attention into the early 1980s. The facility closed in 1976. Crescent's population hovered around 1,300 until 1970 and then jumped to 1,568 and to 1,651 in 1980. In 2000 Crescent had 1,281 residents and in 2010, 1,411.

During Crescent's history four newspapers have served the town's residents. The *Crescent City Courier*, published from 1894 to 1895, was followed by the *Crescent City Times* printed from 1895 to 1896. The *Crescent Times* made a short run in 1937–39. The longest-lived paper was the *Logan County News*, published from 1903 to 1996. The *Crescent Courier* is the current newspaper for the city and the editor and owner is Mark Radford. It is printed and circulated each week on Friday.

Thomas L. Hedglen, "Crescent," *Encyclopedia of Oklahoma History and Culture*, [www.okhistory.org](http://www.okhistory.org), Oklahoma Historical Society, Oklahoma City. *Daily Oklahoman* (Oklahoma City), 5 April 1964 and 15 March 1981.

Helen F. Holmes, ed., *Logan County History, 1889–1977: Logan County, Oklahoma, Vol. 2 (Guthrie, Okla.: History Committee, Logan County Extension Homemakers Council, 1980).*

*Who's Who in Logan County: The People and Enterprises Who Have Made Logan County (Guthrie, Okla.: Cooperative Publishing Co., 1927).*



## PARTNERS

To further the quality of life and economic development, Crescent partners with:

*Crescent Chamber of Commerce*

*Logan County Economic Development Council*

*Oklahoma Department of Commerce*

The Crescent Chamber of Commerce is a great way to get involved and be a part of the exciting economic development, community events, and vision for Crescent. Annual memberships are available for Corporate, Business and Individuals or Civic Organizations.

Crescent Chamber of Commerce 2016 Goals:

|                         |                         |                               |
|-------------------------|-------------------------|-------------------------------|
| Beautification          | Planning Groups         | Christmas                     |
| Pool/splash pad         | Activities              | Projects                      |
| Membership drive        | Banquet                 | Memorial Park                 |
| Communications          | Spring Event            | Parks/track                   |
| Fund raiser for Chamber | 4 <sup>th</sup> of July | Little league sports facility |
| Steering Committees     | Fall                    | Business/political            |

## DEMOGRAPHICS

As of the census of 2000, there were 1,281 people, 562 households, and 361 families residing in the city. The population density was 1,206.2 people per square mile (466.6/km<sup>2</sup>). There were 639 housing units at an average density of 601.7 per square mile (232.8/km<sup>2</sup>). The racial makeup of the city was 88.5% White, 4.7% African American, 2.6% Native American, 0.1% Asian, 0.5% from other races, and 3.7% from two or more races. Hispanic or Latino of any race were 2.0% of the population.

There were 562 households, of which 29.4% had children under the age of 18 living with them, 49.8% were married couples living together, 10.9% had a female householder with no husband present, and 35.6% were non-families. 33.8% of all households were made up of individuals and 19.6% had someone living alone who was 65 years of age or older. The average household size was 2.28 and the average family size was 2.90.

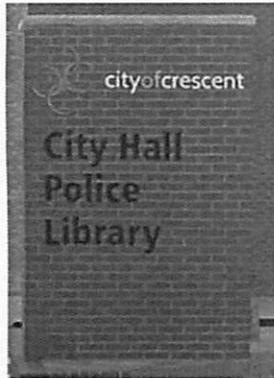
In the city the population was spread out with 25.1% under the age of 18, 6.7% from 18 to 24, 25.5% from 25 to 44, 19.4% from 45 to 64, and 23.3% who were 65 years of age or older. The median age was 39 years. For every 100 females there were 93.2 males. For every 100 females age 18 and over, there were 85.3 males.

The median income for a household in the city was \$25,096, and the median income for a family was \$32,206. Males had a median income of \$25,602 versus \$21,121 for females. The per capita income for the city was \$16,081. About 13.2% of families and 16.8% of the population were below the poverty line, including 21.4% of those under age 18 and 9.8% of those age 65 or over.

| Historical population |       |         |
|-----------------------|-------|---------|
| Census                | Pop.  | %±      |
| 1900                  | 139   | —       |
| 1910                  | 903   | 549.60% |
| 1920                  | 878   | -2.8%   |
| 1930                  | 1,190 | 35.50%  |
| 1940                  | 1,301 | 9.30%   |
| 1950                  | 1,341 | 3.10%   |
| 1960                  | 1,264 | -5.7%   |
| 1970                  | 1,568 | 24.10%  |
| 1980                  | 1,651 | 5.30%   |
| 1990                  | 1,236 | -25.1%  |
| 2000                  | 1,281 | 3.60%   |
| 2010                  | 1,411 | 10.10%  |
| Est. 2014             | 1,508 | 6.90%   |
| U.S. Decennial Census |       |         |

## GOVERNMENT STRUCTURE

In October 1951 Crescent adopted a City Manager City Council form of government with the Council members voting among themselves to choose a Mayor. Crescent was the first city in the state, with a population of less than 1,000 residents to adopt this form of government. The elected Mayor and City Council establish policy and appoint a City Manager who operates within and enforces that policy. The Mayor and Council review and approve the annual budget, focuses on the community's goals, major projects, and such long-term considerations as community growth, land use development, capital improvement plans, capital financing, and strategic planning. It is the goal of the Mayor, Council and City Manager to concentrate on policy issues that are responsive to citizens' needs and wishes and to carry out policies and ensure that the entire community is being well served.



## CITY OFFICIALS

**Mayor**  
Greg Cummings – Ward 3

**Vice Mayor**  
Paul Wood – Ward 2

**Councilmembers**  
Mack Blevins – Ward 4  
< Vacant > - Ward 1  
< Vacant > - Member at Large

## GENERAL GOVERNMENT STAFF AND CONSULTANTS

### **City Manager & Public Information Officer**

Janet Smith jsmith@cityofcrescent.com

### **City Clerk/Treasurer & Personnel Director**

Tonya M. Oliver tolover@cityofcrescent.com

### **Police Chief & Emergency Management Director**

Jon Owens jowens@cityofcrescent.com

On average the Police department employees 5 full-time equivalent (FTE) employees

### **Dispatch Supervisor & Code Administrator**

Shannon Weibelt sweibelt@cityofcrescent.com

On average the Dispatch department employees 4 FTEs

### **Municipal Court Clerk & Librarian**

Catrina McCracken cmccracken@cityofcrescent.com

### **PWA Administrative**

Lori Lindholm llindholm@cityofcrescent.com

### **PWA Street & Water Superintendent**

Steven DeFuentes sdefuentes@cityofcrescent.com

On average the PWA department employees 4.5 FTEs

**Auditor** - Anne Elfrink

**Building Inspector** - Charlie Butler

**Engineer** - Rick Schlegel, PE

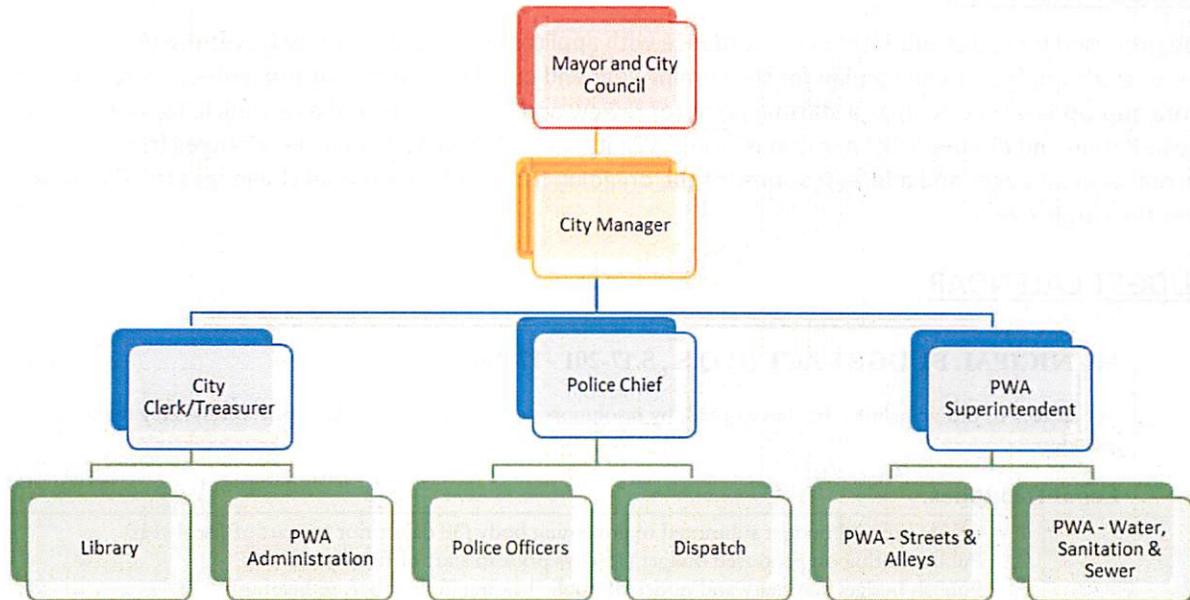
**Fire Chief** - Grady Birchfield

**Information Technology** - Ryan Wallace

**Judge** - Steven Lorange

**Municipal Attorney** - Randal Shadid

## ORGANIZATIONAL STRUCTURE



The City of Crescent operates under state statute Title 11 as a municipal corporation. It's governing rules are embodied in the statutes and there are specific ordinances adopted by the city Chapters 1 through 11 of the Crescent Code that govern its operations.

## CITY ORDINANCES

The Code of Ordinances may be viewed at:

[www.cityofcrescent.com/wp-content/uploads/2013/09/Crescent-City-Ordinances.pdf](http://www.cityofcrescent.com/wp-content/uploads/2013/09/Crescent-City-Ordinances.pdf)

Ordinances may have additions or deletions by the City Council that are not yet available online. If you have any questions, please call City Hall at (405) 969-2538 and ask for the City Clerk.

## WATER QUALITY REPORT

The Water Quality Report may be viewed at:

[www.cityofcrescent.com/wp-content/uploads/2015/10/CCR-Report-2014.pdf](http://www.cityofcrescent.com/wp-content/uploads/2015/10/CCR-Report-2014.pdf)

This water quality report contains important information about the quality and safety of the water the city provides residents. For questions or to report a problem, please call (405) 969-2538 and ask for PWA or utility customer service.

## CITY COUNCIL MEETINGS

Meeting Schedules and Agendas may be viewed at:

[www.cityofcrescent.com/council/](http://www.cityofcrescent.com/council/)

The City holds monthly council meetings in the City Hall Building at 205 North Grand at 6PM on the 2<sup>nd</sup> Tuesday of each month. (Allowing for schedule changes for holiday conflicts.) We invite all our citizens to come be a part of the process.

## FINANCIAL SUMMARY AND GLOSSARY

### BUDGET MESSAGE

The proposed budget is submitted in accordance with applicable provisions of City Government. While it presents a complete spending plan for the coming year and could be adopted as presented, it should more appropriately be seen as a starting point for review and deliberation and as a vehicle for the presentation and discussion of numerous issues. What follows highlights significant changes from the current year's budget and addresses some of the on-going fiscal and operational challenges the City faces over the coming years.

### BUDGET CALENDAR

#### **MUNICIPAL BUDGET ACT (11 Q.S., S.17-201 - 17-216)**

Act applies to municipalities that have opted, by resolution, to come under the Act's provisions. Key features include:

#### **Legal Deadlines:**

1. CEO prepared budget submitted to governing body (30 days prior to start of fiscal year)
2. Public hearing on proposed budget (15 days prior to start of fiscal year)
3. Publish budget summary and notice of public hearing (5 days before hearing)
4. Adoption by governing body, by resolution, (7 days prior to start of fiscal year)
5. Submission to State Auditor & Inspector (within 30 days after start of fiscal year)

#### **CITY OF CRESCENT**

#### **OUTLINE FOR FY 2016-2017 BUDGET PROPOSAL**

Tuesday, May 10, 2016 – Council Meeting

Present outline of budget proposal process (this document)

Tuesday, May 31, 2016 – Deliver proposed budget to all Council members

Tuesday, June 7, 2016 – Special Meeting for Council to discuss and review proposed budget

Thursday, June 9, 2016 – Publish budget summary and notice of public hearing

Tuesday, June 14, 2016 – Council Meeting

Public Hearing on proposed budget included in or following Council Meeting

Tuesday, June 21, 2016 – Special Meeting for Council to adopt FY 2016-17 Budget by resolution

Friday, July 1, 2016 – New budget becomes effective

Friday, July 15, 2016 – Submit budget to State Auditor & Inspector (internal)

### DEPARTMENTAL BUDGET FORMAT

Each departmental section contains a Department Summary that includes a general statement, organizational structure, strategic goals and objectives, and financial data relating to the total department. Critical processes and planned changes to carry out the department's mission will be highlighted. Expenditures and personnel needs will be detailed along with historical comparisons.

## BASIS OF ACCOUNTING

The accounting policies of the City of Crescent conform to generally accepted accounting principles. The basis of accounting is the modified accrual method, in which revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred, except principal and interest on long-term debt and pension liability, which are recorded when due. The exception to this basis is for the Enterprise Funds that are on an accrual basis, in which revenues are recognized when earned, and expenditures are recognized when incurred.

The accounts of the City are organized into various funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts.

## SUMMARY OF FUNDS STRUCTURE

General Government Fund (01)  
    General Government – 01  
    Municipal Court – 02  
    City Clerk – 03  
    Treasurer – 04  
    Community Center – 05  
    Library – 06  
    Police – 07  
    Fire – 08  
    City Attorney – 09  
    Code Enforcement – 10  
    Parks – 11  
    Streets – 12  
    Swimming Pool – 13

Electric Trust Fund (02)  
Street & Alley Fund (03)  
Street Capital Improvement Fund (04)  
Grant Fund (05)  
Volunteer Fire CIP Fund (06)  
CLEET Fund (08)  
Police Equipment/Training Fund (09)  
Meter Trust Fund (10)

Public Works Authority (30)  
    PWA Administration – 30  
    PWA Sanitation – 31  
    PWA Water – 32  
    PWA Sewer – 33  
    PWA Waterline Replacement Project – 36



## **FISCAL CLIMATE**

The past few years the City's fiscal climate has focused on the lingering effects of the recession and the hopes that the economy would begin to show strong signs of growth leading to increasing state and local resources that would allow for growing non-tax revenues and at least partial restoration of state support to municipalities. Each subsequent year has proven to be a disappointment, and the City's fiscal climate has continued to be challenging. Given this, it now appears that what we are experiencing has, in fact, become the new normal and is likely to continue into the foreseeable future.

During these times of reduced non-property tax revenues, state funding cuts and mandates, reduced federal funding, citizen service expectations, and increasing costs our citizens continue to expect and at times demand the level of services that the City has historically provided. They look to the City to make the investments necessary to support economic development, job creation, and income growth.

Consideration must be given to all factors and concerns: Reducing investments while still supporting economic growth; Continue to rely on fund balance to address the highest priority and pressing capital needs; Minimally fund basic maintenance and remain conservative in staffing areas struggling to keep up with service demand.

## **GLOSSARY**

***Adopted Budget*** – The annual operating budget plan for the upcoming fiscal year approved by City Council according to the City Charter.

***Appropriation*** – An authorization to expend funds for stated purposes.

***Budget Amendment*** – A formal action by the City Council to adjust the budget after adoption. These amendments generally take two forms: the transfer of an appropriation from one departmental budget to another, or the appropriation of new sources of revenue to support a new expense. A budget amendment may reduce or increase revenue and/or expenses. Budget amendments will be reviewed and presented on a quarterly basis.

***Capital Improvement Program (CIP)*** – A five or seven year spending plan for major improvements and construction projects. It provides detail by functional area, funding source, and year.

***Capital Outlay*** – The direct outlay for capital items, most typically equipment purchase, street improvements, and building renovations. The Cash Capital Outlay appropriation is a direct outlay because the City does not borrow for these expenditures. The appropriation is contained in the Capital Expense Summary.

***Contingency or Reserve*** – A budgeted reserve fund for unforeseen or unmeasurable expenditures not otherwise budgeted.

***Debt Service*** – The repayment of debt, including interest payments and installments on the principal. The debt service appropriation is contained in the Capital Expense Summary.

***Directly Applicable Revenue*** – Revenues that are generated because of the efforts of an organizational unit for a given function.

***Employee Benefits*** – The direct expenditures, other than salary and wages, associated with employee compensation. In the budget, the employee benefit appropriations are included in the Undistributed

Expense budget, but are allocated for information purposes to each major function. These include retirement, Social Security, medical and dental, workers' compensation and life insurance benefits. All other employee compensation costs are included in the departmental budgets.

*Encumbered Funds* – A commitment within the organization to use funds for a specific purpose. An encumbrance is a projection but not yet a reality. It is the recognition of an obligation.

*Enterprise or Proprietary Fund (Business-Type Activities)* – Enterprise funds are fiscal and accounting entities that account for certain services and programs that operate as separate businesses. Expenditures for these operations are supported by revenues generated by the activities (e.g., fees for service) or dedicated under law for specific operations. This budget includes the following Enterprise Fund: PWA.

*Expenditures/Uses* – The basic types of expenses incurred by an organizational unit categorized by fund/department as Personal Services, Materials & Supplies, Other Charges & Services, Capital Outlay and Transfers.

*Fund* – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, with related expenses and other obligations. The budget contains eleven funds plus nineteen additional sub-funds (outlined above – Summary of Fund Structure).

*Fund Balance* – In fund accounting, Fund Balance equal Assets minus Liabilities.

*General Fund* – The principal operating fund of the City, accounting for all financial resources not recorded in other funds.

*Proposed Budget* – The budget plan for the upcoming fiscal year recommended to City Council for its formal approval. The budget is “proposed” until it is formally “approved” by City Council.

*Revenues/Sources* – The subdivision of a departmental budget. Major categories of recognized sources include Taxes, Intergovernmental, Licenses and Permits, Charges for Services, Fines and Forfeits, Miscellaneous Revenue, Interest Income and Transfers.

*Special Fund* – Special funds are fiscal and accounting entities that law restricts for specific purposes. This budget includes the following:

Permanently Restricted Funds - Electric Trust, Meter Trust

Restricted Funds – Drug Enforcement, CLEET, Police Equipment & Training

Capital Project Funds – Street CIP, Grant Fund, Volunteer Fire CIP

Special Revenue Fund – Streets & Alley

Unrestricted Funds – General Fund

Enterprise Funds – Public Works Authority



## FUND BALANCES

FISCAL YEAR 2014/2015

| FUND<br>BALANCES                      | 01<br>General    | 02<br>Elec Trust | 03<br>S&A     | 04<br>Street (CIF) | 05<br>Grant    | 06<br>Fire (CIF) | 07<br>Drug Enf | 08<br>CLEET  | 09<br>Police E/T | TOTAL<br>GOV FUNDS |
|---------------------------------------|------------------|------------------|---------------|--------------------|----------------|------------------|----------------|--------------|------------------|--------------------|
| <b>BEGINNING FUND BALANCES</b>        |                  |                  |               |                    |                |                  |                |              |                  |                    |
| FUND BAL 7/1/14                       | 201,211          | 3,651,024        | 52,050        | 174,034            | (4,809)        | 34,234           | 940            | 916          | 13,585           | 4,123,185          |
| <b>REVENUES</b>                       |                  |                  |               |                    |                |                  |                |              |                  |                    |
| Taxes                                 | 696,047          |                  |               |                    |                |                  |                |              |                  | 696,047            |
| Fines & Forfeitures                   | 45,581           |                  |               |                    |                |                  |                | 6,422        | 8,449            | 60,452             |
| Licenses & Permits                    | 2,550            |                  |               |                    |                |                  |                |              |                  | 2,550              |
| Intergovernmental                     | 168,268          |                  | 14,050        |                    | 145,121        | 500              |                |              |                  | 327,939            |
| Charges for Services                  | 6,201            |                  |               |                    |                | 4,440            |                |              |                  | 10,641             |
| Investment Earnings                   |                  | 44,230           |               |                    |                |                  |                |              |                  | 44,230             |
| Miscellaneous                         | 10,142           |                  |               |                    |                |                  |                |              |                  | 10,142             |
| <b>Total Revenues</b>                 | <b>928,789</b>   | <b>44,230</b>    | <b>14,050</b> | <b>0</b>           | <b>145,121</b> | <b>4,940</b>     | <b>0</b>       | <b>6,422</b> | <b>8,449</b>     | <b>1,152,001</b>   |
| <b>EXPENDITURES</b>                   |                  |                  |               |                    |                |                  |                |              |                  |                    |
| General Government                    | 245,790          |                  |               |                    |                |                  |                |              |                  | 245,790            |
| Municipal Court                       | 7,679            |                  |               |                    |                |                  |                |              |                  | 7,679              |
| City Clerk                            | 54,656           |                  |               |                    |                |                  |                |              |                  | 54,656             |
| Treasurer                             | 2,525            |                  |               |                    |                |                  |                |              |                  | 2,525              |
| Community Center                      | 6,796            |                  |               |                    |                |                  |                |              |                  | 6,796              |
| Library                               | 38,935           |                  |               |                    |                |                  |                |              |                  | 38,935             |
| Police                                | 408,311          |                  |               |                    |                |                  |                | 6,915        | 2,246            | 417,472            |
| Fire                                  | 52,645           |                  |               |                    |                |                  |                |              |                  | 52,645             |
| City Attorney                         | 5,648            |                  |               |                    |                |                  |                |              |                  | 5,648              |
| Code Enforcement                      | 5,408            |                  |               |                    |                |                  |                |              |                  | 5,408              |
| Parks                                 | 6,592            |                  |               |                    |                |                  |                |              |                  | 6,592              |
| Street                                | 150              |                  | 1,712         | 2,146              |                |                  |                |              |                  | 4,008              |
| Swimming Pool                         | 1,151            |                  |               |                    |                |                  |                |              |                  | 1,151              |
| Capital Outlay                        | 237,513          |                  |               | 14,120             | 271,279        |                  |                |              |                  | 522,912            |
| <b>Total Expenditures</b>             | <b>1,073,799</b> | <b>0</b>         | <b>1,712</b>  | <b>16,266</b>      | <b>271,279</b> | <b>0</b>         | <b>0</b>       | <b>6,915</b> | <b>2,246</b>     | <b>1,372,217</b>   |
| <b>OTHER FINANCING SOURCES (USES)</b> |                  |                  |               |                    |                |                  |                |              |                  |                    |
| Proceeds from Cap Ls                  | 75,424           |                  |               |                    |                |                  |                |              |                  | 75,424             |
| Transfers In                          | 120,000          |                  |               |                    | 138,657        |                  |                |              |                  | 258,657            |
| Transfers In                          | 58,297           |                  |               |                    |                |                  |                |              |                  | 58,297             |
| Transfers Out                         |                  |                  |               | (138,657)          |                |                  |                |              |                  | (138,657)          |
| Transfers Out                         |                  | (58,297)         |               |                    |                |                  |                |              |                  | (58,297)           |
| <b>Total Other Financing</b>          | <b>253,721</b>   | <b>(58,297)</b>  | <b>0</b>      | <b>(138,657)</b>   | <b>138,657</b> | <b>0</b>         | <b>0</b>       | <b>0</b>     | <b>0</b>         | <b>195,424</b>     |
| <b>NET CHANGE IN FUND BALANCES</b>    |                  |                  |               |                    |                |                  |                |              |                  |                    |
| Net Change                            | 108,711          | (14,067)         | 12,338        | (154,923)          | 12,499         | 4,940            | 0              | (493)        | 6,203            | (24,792)           |
| <b>ENDING FUND BALANCES</b>           |                  |                  |               |                    |                |                  |                |              |                  |                    |
| FUND BAL 6/30/15                      | 309,922          | 3,636,957        | 64,388        | 19,111             | 7,690          | 39,174           | 940            | 423          | 19,788           | 4,098,393          |

**ESTIMATED 2015/2016 – Net Change**

| FISCAL YEAR 2015/16 - ESTIMATED NET CHANGE |                                |                  |                    |                  |                        |                     |
|--|--------------------------------|------------------|--------------------|------------------|------------------------|---------------------|
| Fund #                                     | FUND NAME                      | TOTAL REVENUE    | TOTAL EXPENDITURES | NET CHANGE       | BEGINNING FUND BALANCE | ENDING FUND BALANCE |
| 01   | General Fund                   | 711,582          | 925,038            | (213,456)        | 309,922                | 96,466              |
| 02   | Electric Sale Trust Fund       | 74,325           | 45,375             | 28,950           | 3,636,957              | 3,665,907           |
| 03   | Street & Alley Fund            | 13,600           | 20,411             | (6,811)          | 64,388                 | 57,577              |
| 04   | Street Capital Improvement     |                  | 19,111             | (19,111)         | 19,111                 | -                   |
| 05   | Grant Fund                     | 240,704          | 237,184            | 3,520            | 7,690                  | 11,210              |
| 06   | Fire Department CIP Fund       | 3,200            | (3,000)            | 6,200            | 39,174                 | 45,374              |
| 07   | Drug Enforcement Fund          |                  | 940                | (940)            | 940                    | -                   |
| 08   | CLEET Fund                     | 3,700            | 3,514              | 186              | 423                    | 609                 |
| 09   | Police Equipment/Training Fund | 5,840            | 6,094              | (254)            | 19,788                 | 19,534              |
| 30   | Public Works Authority         | 837,084          | 787,176            | 49,908           | 347,512                | 397,420             |
|  | <b>TOTAL</b>                   | <b>1,890,035</b> | <b>2,041,843</b>   | <b>(151,808)</b> | <b>4,445,905</b>       | <b>4,294,097</b>    |
| <b>TOTAL NET CHANGE:</b>                   |                                |                  |                    |                  |                        | <b>(151,808)</b>    |

**PROJECTED 2016/2017 – Net Change**

| FISCAL YEAR 2016/17 - PROJECTED NET CHANGE |                                |                  |                    |               |                        |                     |
|--|--------------------------------|------------------|--------------------|---------------|------------------------|---------------------|
| Fund #                                     | FUND NAME                      | TOTAL REVENUE    | TOTAL EXPENDITURES | NET CHANGE    | BEGINNING FUND BALANCE | ENDING FUND BALANCE |
| 01   | General Fund                   | 802,488          | 793,063            | 9,425         | 96,466                 | 105,891             |
| 02   | Electric Sale Trust Fund       | 74,625           | 60,000             | 14,625        | 3,665,907              | 3,680,532           |
| 03   | Street & Alley Fund            | 13,900           | 11,000             | 2,900         | 57,577                 | 60,477              |
| 04   | Street Capital Improvement     |                  |                    | -             | -                      | -                   |
| 05   | Grant Fund                     | 220,000          | 220,000            | -             | 11,210                 | 11,210              |
| 06   | Fire Department CIP Fund       | 3,000            |                    | 3,000         | 45,374                 | 48,374              |
| 07   | Drug Enforcement Fund          |                  |                    | -             | -                      | -                   |
| 08   | CLEET Fund                     | 3,750            | 3,700              | 50            | 609                    | 659                 |
| 09   | Police Equipment/Training Fund | 4,950            | 2,500              | 2,450         | 19,534                 | 21,984              |
| 30   | Public Works Authority         | 5,989,550        | 5,977,000          | 12,550        | 397,420                | 409,970             |
|  | <b>TOTAL</b>                   | <b>7,112,263</b> | <b>7,067,263</b>   | <b>45,000</b> | <b>4,294,097</b>       | <b>4,339,097</b>    |
| <b>TOTAL NET CHANGE:</b>                   |                                |                  |                    |               |                        | <b>45,000</b>       |

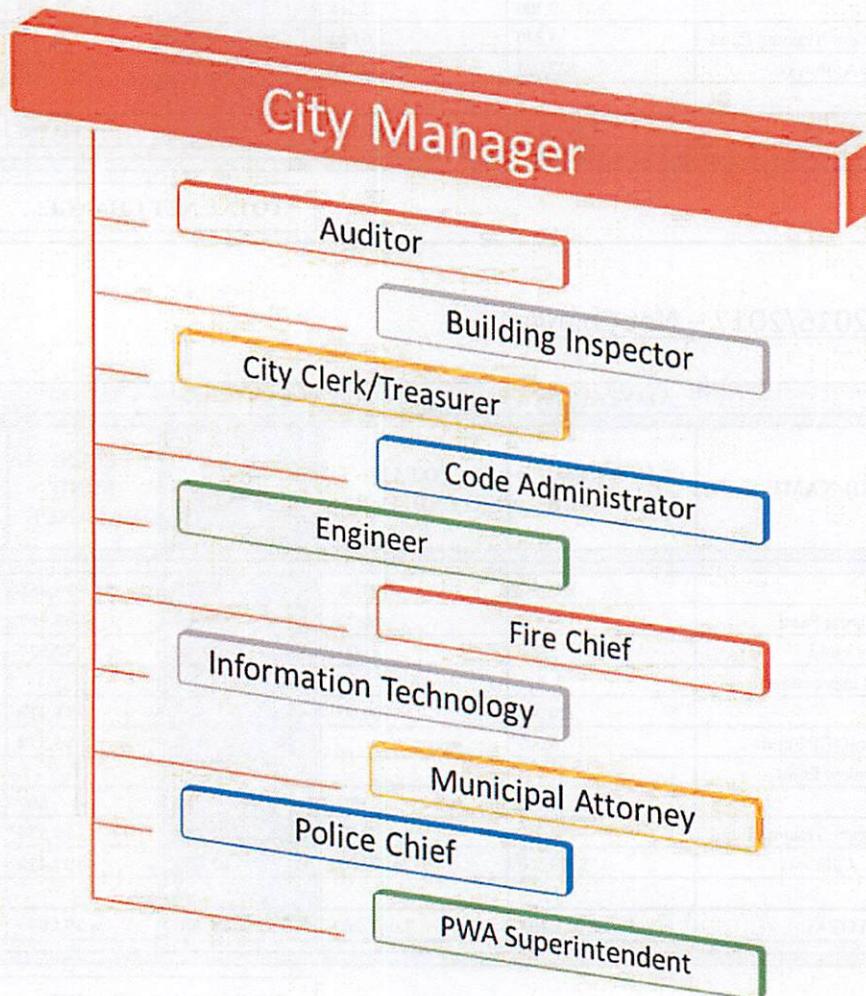
## GENERAL FUND (01)

### FUND DESCRIPTION

The General Fund is the primary operating fund of the City and is always 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 general government operating budget accounts for municipal services such as police, dispatch services, code enforcement, animal control, court, streets, traffic, parks, library, recreation, human services, land use and zoning, planning, development services, economic development, debt service, and general administration such as finance, information services, legal, personnel resources and community outreach and information.

### CITY STRUCTURE



## SUMMARY OF REVENUE

### TAXES

Taxes are an essential source of revenue for all levels of government. Like other parts of the revenue structure, tax revenue setting by municipalities is restricted by state governments.

#### *Franchise Tax*

Natural Gas; Electric; Telephone; Right of Way

#### *Sales Tax*

Under Oklahoma law, state sales tax must be charged and collected on all transfers of title or possession of tangible personal property for valuable consideration that occur within this state. The sales tax is also levied on certain services that are provided in this state. If the transaction occurs within the boundaries of a county or municipality that also levies a sales tax, the applicable county or municipal sales tax must also be charged and collected.

A local sales tax is a percentage of the transaction price of a broad range of goods and services levied at the point of sale. The vendor collects the tax on behalf of the taxing jurisdiction, which may be a local or county government. The sales tax base is larger than the property tax base, since it includes nonresident shoppers and tourists.

Sales tax is collected by the Oklahoma Tax Commission and then disbursed to cities and towns. The State sales tax and use tax was first enacted in 1933. State sales taxes are now the second largest source of revenue for the State government, accounting for approximately 28% of total state revenue.

The City levies a three cent sales tax on taxable sales within the city limits in accordance with Ordinance No. 433. The City records three cents in the General Fund for general municipal operations.

#### *Use Tax*

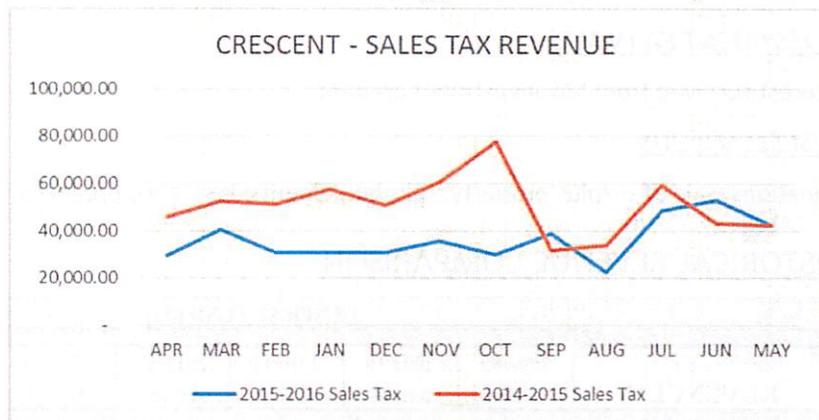
Use tax is essentially the same as - and is assessed at the same rate as - sales tax, but is applied not where a product or service was sold, but rather where a merchant bought a product or service then converted it for its own use but without having paid tax when it was initially purchased. Since it was not "sold" the product is not imposed a sales tax (which is collected at the time of sale) but instead the transfer imposed a use tax (which is collected when the taxed item is converted from inventory into something that is "used" by the seller). In short, the seller is presumed to have bought the (untaxed) item from themselves and at that time must pay use tax in lieu of sales tax.

### FINES AND FORFEITURES

Ordinance violation fees; impound fees; dog tags; code enforcement

### LICENSES AND PERMITS

Fees charged to obtain a license or permit such as building, UTV/golf cart, food, demo or sale permits.



INTERGOVERNMENTAL

Grants; FEMA; Library state aid and grant

Alcoholic Beverage Tax

Oklahoma has enacted a number of taxes on alcoholic beverages. The alcoholic beverage tax on liquor is an excise tax varying in amount depending on the alcohol by volume of the drink and an excise tax of \$11.25 on each barrel of low-alcohol beer sold. A special sales tax of 13.5% is levied on the sale of all mixed drinks.

State taxes on alcoholic beverage products account for approximately 1% of total state revenue

Tobacco Tax

The State levies taxes on cigarettes and other tobacco products. The State levies an excise tax on cigarettes, as well as various excise taxes on cigars and smoking and chewing tobacco.

State taxes on tobacco products account for approximately 4% of total state revenue.

CHARGES FOR SERVICES

Community center rental; community park and building fees; faxes and copies

INVESTMENT EARNINGS

Interest received from any investment account.

MISCELLANEOUS

Donations; sale of surplus property; reimbursements; insurance proceeds; misc. revenue

HISTORICAL REVENUE COMPARISON

| GENERAL FUND (01)         |                   |                   |                   |                   |                   |                   |                   |                   |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE:                  | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| TAXES                     | 367,479           | 328,581           | 420,057           | 350,281           | 413,368           | 617,739           | 696,047           | 608,600           |
| INTERGOVERNMENTAL         | 39,889            | 26,886            | 25,600            | 21,439            | 26,238            | 30,928            | 168,268           | 25,000            |
| LICENSES & PERMITS        | 1,820             | 2,623             | 1,335             | 1,090             | 1,444             | 2,895             | 2,550             | 2,000             |
| CHARGES FOR SERVICES      | 3,758             | 1,848             | 6,711             | 4,307             | 5,391             | 4,415             | 6,201             | 3,405             |
| FINES & FORFEITS          | 50,816            | 24,850            | 44,923            | 50,259            | 33,377            | 62,658            | 45,581            | 38,020            |
| MISC. REVENUE             | 15,482            | 23,908            | 62,558            | 8,304             | 18,325            | 15,759            | 10,142            | 1,050             |
| <b>GENERAL FUND TOTAL</b> | <b>479,244</b>    | <b>408,696</b>    | <b>561,184</b>    | <b>435,680</b>    | <b>498,143</b>    | <b>734,394</b>    | <b>928,789</b>    | <b>678,075</b>    |

SUMMARY OF EXPENDITURES

A detailed breakout of expenditures by department is provided in the following section.

§11-17-213. Funds - Classification of revenues and expenditures.

Each fund shall be made up of accounts for classifying revenues and expenditures. Revenues shall be classified separately by source. Expenditures shall be departmentalized within each fund and shall be classified into at least the following accounts:

1. Personal services, which may include expenses for salaries, wages, per diem or other compensation, fees, allowances or reimbursement for travel expenses, and related employee benefits, paid to any officer or employee for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, sick leave, terminal pay or similar benefits;
  2. Materials and supplies, which may include articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities;
  3. Other services and charges, which may include all current expenses other than those listed in paragraphs 1, 2, 4, 5 or 6 of this section, such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of expenses to any person, firm or corporation rendering such services;
  4. Capital outlays, which may include outlays which result in acquisition of or additions to fixed assets which are purchased by the municipality, including machinery and equipment, furniture, land, buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of a contract;
  5. Debt service, which may include outlays in the form of debt principal payments, periodic interest payments, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods; and
  6. Fund transfers, which may include permanent transfers of resources from one fund to another.
- Added by Laws 1979, c. 111, § 13. Amended by Laws 1991, c. 124, § 11, eff. July 1, 1991; Laws 2002, c. 98, § 6, eff. Nov. 1, 2002.

### HISTORICAL EXPENDITURE COMPARISON

A detailed breakout of expenditures by department is provided in the following section.

| General Fund              |                |                |                |                |                |                |                |                |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| <b>TOTAL GENERAL FUND</b> | 552,451        | 615,667        | 569,987        | 578,117        | 658,290        | 756,293        | 1,082,960      | 787,022        |

### Goals & Objectives

As the city continues to operate through a tempered economic time, we strive to find a balanced and strategic approach in a spending plan that adapts to the changing needs of our community without compromising our financial future. We must be able to live within our means so that we can invest in much needed infrastructure improvements and economic growth to include growing our local tax base to promote local job growth now and in the long term. This budget continues to provide basic services, and maintains the quality standards our residents have come to expect. We will continue to work to improve our efficiency and effectiveness with the intention of giving our residents full value for every dollar they invest with the City. We will also continue to monitor both revenue and expenditures and make adjustments on both sides of the equation as necessary.

## SUMMARY OF REVENUE BY SOURCE

| GENERAL FUND (01)              |                   |                   |                   |                |                |               |                      |                   |
|--------------------------------|-------------------|-------------------|-------------------|----------------|----------------|---------------|----------------------|-------------------|
| REVENUE BY SOURCE              | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | Budget         | Actual @       | % of          | Projected<br>2015/16 | ESTIMATED         |
|                                |                   |                   |                   | 2015/16        | 3/31/2016      | Budget        |                      | 2016/17<br>Budget |
| <b>GENERAL FUND (01)</b>       |                   |                   |                   |                |                |               |                      |                   |
| <b>Taxes</b>                   |                   |                   |                   |                |                |               |                      |                   |
| Use Tax                        | 21,405            | 21,371            | 27,449            | 20,000         | 16,492         | 82.5%         | 19,900               | 22,000            |
| Natural Gas Franchise          | 8,992             | 9,996             | 9,123             | 8,000          | 5,212          | 65.2%         | 7,300                | 7,500             |
| Electric Franchise Tax         | 34,764            | 34,764            | 35,549            | 35,500         | 35,549         | 100.1%        | 35,549               | 36,500            |
| Telephone Franchise            | 5,476             | 6,429             | 5,813             | 5,100          | 4,673          | 91.6%         | 5,600                | 6,000             |
| Sales Tax                      | 342,731           | 545,179           | 618,113           | 540,000        | 322,825        | 59.8%         | 405,800              | 414,000           |
| Franchise/Right of Way         | 0                 | 0                 | 0                 | 0              | 0              | 0.0%          | 3,000                | 18,000            |
| <b>TOTAL TAXES</b>             | <b>413,368</b>    | <b>617,739</b>    | <b>696,047</b>    | <b>608,600</b> | <b>384,751</b> | <b>63.2%</b>  | <b>477,149</b>       | <b>504,000</b>    |
| <b>Intergovernmental</b>       |                   |                   |                   |                |                |               |                      |                   |
| Tobacco Tax                    | 5,562             | 6,704             | 7,067             | 6,000          | 4,008          | 66.8%         | 4,850                | 7,000             |
| Alcoholic Bev Tax              | 12,628            | 13,161            | 13,469            | 10,500         | 9,947          | 94.7%         | 13,250               | 15,000            |
| DUI Reimbursement              |                   |                   |                   | 900            | 1,184          | 131.6%        | 1,625                | 1,600             |
| Rural Fire Grant               | 4,484             | 4,474             |                   | 4,400          | 4,289          | 97.5%         | 4,289                | 4,000             |
| Library State Aid              | 3,564             | 359               | 3,062             | 3,200          | 2,881          | 90.0%         | 2,881                | 2,500             |
| Library Automation Grant       |                   | 3,230             |                   |                |                | 0.0%          | 0                    | 0                 |
| Grants / FEMA                  |                   | 3,000             | 144,670           |                | 0              | 0.0%          | 0                    | 0                 |
| Insure Oklahoma                |                   |                   |                   |                | 5,389          | 0.0%          | 6,500                | 7,500             |
| <b>INTERGOVERNMENTAL</b>       | <b>26,238</b>     | <b>30,928</b>     | <b>168,268</b>    | <b>25,000</b>  | <b>27,698</b>  | <b>110.8%</b> | <b>33,395</b>        | <b>37,600</b>     |
| <b>Licenses &amp; Permits</b>  |                   |                   |                   |                |                |               |                      |                   |
| Licenses & Permits             | 1,444             | 2,895             | 2,550             | 2,000          | 2,150          | 107.5%        | 3,000                | 3,000             |
| <b>TOTAL LIC &amp; PERMITS</b> | <b>1,444</b>      | <b>2,895</b>      | <b>2,550</b>      | <b>2,000</b>   | <b>2,150</b>   | <b>107.5%</b> | <b>3,000</b>         | <b>3,000</b>      |
| <b>Charges for Services</b>    |                   |                   |                   |                |                |               |                      |                   |
| Comm Park & Building           | 4,490             | 4,415             | 6,201             | 5              | 4              | 80.0%         | 5                    | 5                 |
| Faxes & Copies                 |                   |                   |                   |                | 109            | 0.0%          | 130                  | 150               |
| Comm Center Rental             |                   |                   |                   | 3,400          | 2,400          | 70.6%         | 4,000                | 8,000             |
| Swimming Pool & Other          | 901               |                   |                   |                |                | 0.0%          | 0                    | 6,680             |
| <b>CHARGES FOR SERVICES</b>    | <b>5,391</b>      | <b>4,415</b>      | <b>6,201</b>      | <b>3,405</b>   | <b>2,513</b>   | <b>73.8%</b>  | <b>4,135</b>         | <b>14,835</b>     |



| GENERAL FUND (01) - Continued |                   |                   |                   |                   |                       |                |                      |                                |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|----------------|----------------------|--------------------------------|
| REVENUE BY SOURCE             | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual |                   |                       |                | Projected<br>2015/16 | ESTIMATED<br>2016/17<br>Budget |
|                               |                   |                   |                   | Budget<br>2015/16 | Actual @<br>3/31/2016 | % of<br>Budget |                      |                                |
| <b>Fines &amp; Forfeits</b>   |                   |                   |                   |                   |                       |                |                      |                                |
| Ordinance Violation Fees      | 31,105            | 53,870            | 40,666            | 35,000            | 27,306                | 78.0%          | 39,500               | 45,500                         |
| Impound Fees                  | 2,251             | 2,650             | 3,000             | 1,500             | 1,250                 | 83.3%          | 2,350                | 2,600                          |
| Dog Impound Fee               |                   |                   | 1,000             |                   | 500                   | 0.0%           | 800                  | 900                            |
| Dog Tags                      | 21                | 38                | 40                | 20                | 37                    | 185.0%         | 50                   | 50                             |
| Code Enforcement              |                   | 6,100             | 875               | 1,000             | 500                   | 50.0%          | 600                  | 1,500                          |
| Animals at large              |                   |                   |                   | 500               | 884                   | 176.8%         | 1,000                | 1,100                          |
| <b>FINES &amp; FORFEITS</b>   | <b>33,377</b>     | <b>62,658</b>     | <b>45,581</b>     | <b>38,020</b>     | <b>30,477</b>         | <b>80.2%</b>   | <b>44,300</b>        | <b>51,650</b>                  |
| <b>Miscellaneous</b>          |                   |                   |                   |                   |                       |                |                      |                                |
| Misc Revenue                  | 11,982            | 2,775             | 6,502             |                   |                       | 0.0%           | 0                    | 6,000                          |
| Mineral Payment               |                   | 8                 | 23                |                   | 3                     | 0.0%           | 3                    | 3                              |
| Sale of Surplus Property      | 6,293             | 6,350             | 2,000             | 1,000             | 1,020                 | 102.0%         | 1,700                | 7,500                          |
| Donations - Police            |                   |                   |                   |                   |                       | 0.0%           | 0                    | 0                              |
| Donations - Library           | 50                | 50                |                   | 50                |                       | 0.0%           | 0                    | 0                              |
| Insurance Proceeds            |                   | 5,350             |                   |                   |                       | 0.0%           | 0                    | 0                              |
| Reimbursements                |                   | 1,226             | 1,617             |                   | 2,872                 | 0.0%           | 2,900                | 1,600                          |
| <b>TOTAL MISCELLANEOUS</b>    | <b>18,325</b>     | <b>15,759</b>     | <b>10,142</b>     | <b>1,050</b>      | <b>3,895</b>          | <b>371.0%</b>  | <b>4,603</b>         | <b>15,103</b>                  |
| <b>Transfers In</b>           |                   |                   |                   |                   |                       |                |                      |                                |
| Transfer - ElecSaleTrust      | 78,229            |                   | 58,297            | 58,296            | 43,910                | 75.3%          | 60,000               | 60,000                         |
| Transfer - PWA                | 8,654             | 46,000            | 120,000           | 60,000            | 50,000                | 83.3%          | 85,000               | 125,000                        |
| <b>TOTAL TRANSFERS IN</b>     | <b>86,883</b>     | <b>46,000</b>     | <b>178,297</b>    | <b>118,296</b>    | <b>93,910</b>         | <b>79.4%</b>   | <b>145,000</b>       | <b>185,000</b>                 |
| <b>GENERAL FUND TOTAL</b>     | <b>585,026</b>    | <b>780,394</b>    | <b>1,107,086</b>  | <b>796,371</b>    | <b>545,394</b>        | <b>68.5%</b>   | <b>711,582</b>       | <b>811,188</b>                 |

### SUMMARY OF PROJECTED USE

A detailed breakout of expenditures by department is provided in the following section.

| GENERAL FUND (01)             |                   |                   |                   |                   |                       |                |                      |                   |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|----------------|----------------------|-------------------|
| DEPARTMENTAL<br>EXPENDITURES: | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual |                   |                       |                | Projected<br>2015/16 | 2016/17<br>Budget |
|                               |                   |                   |                   | Budget<br>2015/16 | Actual @<br>3/31/2016 | % of<br>Budget |                      |                   |
| <b>TOTAL GENERAL FUND</b>     | <b>658,290</b>    | <b>756,293</b>    | <b>1,082,960</b>  | <b>787,022</b>    | <b>625,889</b>        | <b>79.5%</b>   | <b>842,224</b>       | <b>799,263</b>    |

## GENERAL FUND - DEPARTMENTS

### GENERAL GOVERNMENT (-01)

Department Description:

The General Government fund functions as the chief operating fund of a state or local government. Departments in this fund account for activity not provided for by any other designated funds, and typically include services deemed necessary to the community which cannot operate solely on revenue derived from user charges. Primary functions of the fund are General Government, Public Safety, Streets, and Parks and Recreation.

Historical Expenditures

| General Fund - General Government (01) |                |                |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES              | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services                      | 85,788         | 87,163         | 84,854         | 61,127         | 101,337        | 143,411        | 101,550        | 94,265         |
| Materials & Supplies                   | 101,951        | 152,662        | 118,305        | 7,230          | 7,653          | 18,536         | 21,136         | 8,910          |
| Other Services & Charges               |                |                |                | 53,432         | 70,212         | 121,719        | 148,871        | 88,799         |
| Capital Outlay                         |                |                |                | 7,749          | 2,088          |                | 211,746        |                |
| <b>DEPARTMENT TOTAL</b>                | <b>187,738</b> | <b>239,825</b> | <b>203,159</b> | <b>129,538</b> | <b>181,290</b> | <b>283,666</b> | <b>483,303</b> | <b>191,974</b> |

Goals & Objectives

To continue to administer and provide support and attainment of City Council goals for community development.

Department Budget Summary

| GF - General Government (01) |                |                |                |                |                |              |                |                |
|------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES:   | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | Budget         | Actual @       | % of         | Projected      | 2016/17 Budget |
|                              |                |                |                | 2015/16        | 3/31/2016      | Budget       |                |                |
| Personal Services            | 101,337        | 143,411        | 101,550        | 94,265         | 81,787         | 86.8%        | 107,000        | 68,875         |
| Materials & Supplies         | 7,653          | 18,536         | 21,136         | 8,910          | 8,429          | 94.6%        | 23,000         | 10,200         |
| Other Services & Charges     | 70,212         | 121,719        | 148,871        | 88,799         | 79,901         | 90.0%        | 114,000        | 100,500        |
| Capital Outlay               | 2,088          |                | 211,746        |                |                | 0.0%         | 0              | 0              |
| <b>Department Total</b>      | <b>181,290</b> | <b>283,666</b> | <b>483,303</b> | <b>191,974</b> | <b>170,117</b> | <b>88.6%</b> | <b>244,000</b> | <b>179,575</b> |

## MUNICIPAL COURT (-02)

### Department Description:

The Municipal Court is authorized under City Ordinance, with jurisdiction in the City of Crescent. The Court is responsible for misdemeanor traffic, parking, and criminal offenses; as well as code violations for health, fire, animal, and zoning violations. Court is held on a monthly basis.



### Historical Expenditures

| General Fund - Municipal Court (02) |                |                |                |                |                |                |                |                |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES           | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services                   | 6,300          | 6,300          | 6,300          | 6,285          | 6,960          | 6,517          | 7,679          | 7,900          |
| Other Services & Charges            |                |                |                | 315            |                |                |                | 150            |
| <b>DEPARTMENT TOTAL</b>             | <b>6,300</b>   | <b>6,300</b>   | <b>6,300</b>   | <b>6,600</b>   | <b>6,960</b>   | <b>6,517</b>   | <b>7,679</b>   | <b>8,050</b>   |

### Department Budget Summary

| GF - Municipal Court (02)  |                |                |                |              |              |              |              |                |
|----------------------------|----------------|----------------|----------------|--------------|--------------|--------------|--------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | Budget       | Actual @     | % of         | Projected    | 2016/17 Budget |
|                            |                |                |                | 2015/16      | 3/31/2016    | Budget       |              |                |
| Personal Services          | 6,960          | 6,517          | 7,679          | 7,900        | 5,864        | 74.2%        | 8,575        | 9,360          |
| Materials & Supplies       |                |                |                |              |              | 0.0%         | 0            | 0              |
| Other Services & Charges   |                |                |                | 150          | 103          | 68.7%        | 115          | 150            |
| Capital Outlay             |                |                |                |              |              | 0.0%         | 0            | 0              |
| <b>Department Total</b>    | <b>6,960</b>   | <b>6,517</b>   | <b>7,679</b>   | <b>8,050</b> | <b>5,967</b> | <b>74.1%</b> | <b>8,690</b> | <b>9,510</b>   |

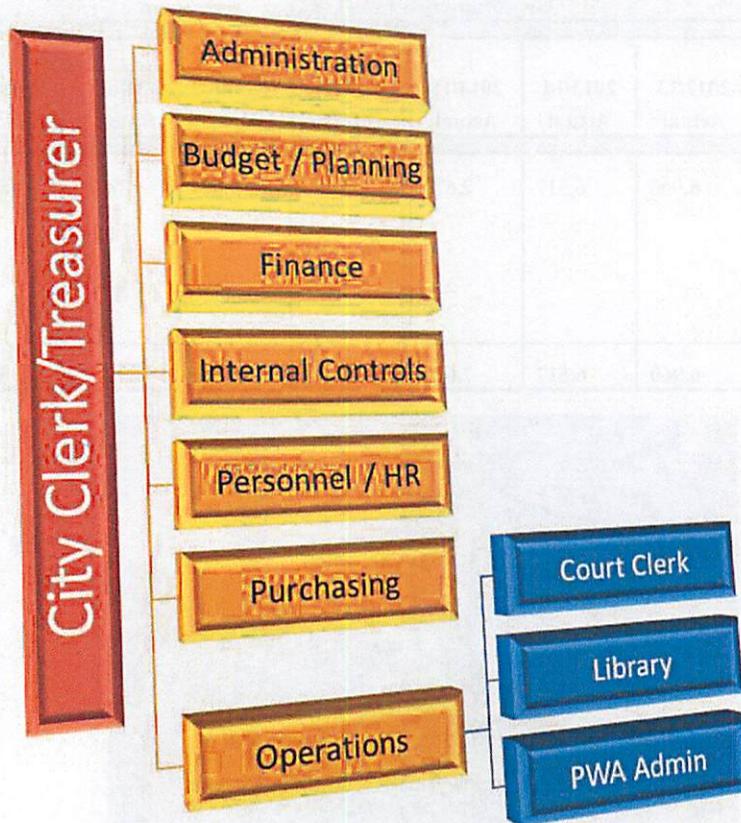


## CITY CLERK (-03)

### Department Description:

The primary focus of the City Clerk is to ensure the reliability and integrity of financial records, compliance with established Federal, State and Municipal Policy and Procedures, accountability and protection of City assets, and provide fiscal guidance to the City Manager. The utilization of data analysis will assist in decision making, drive operational improvements, and foster transparency for the City.

- Assure accuracy and security of City and employee information and records
- Maintain compliance with all employment related rules, regulations, laws and agreements
- Execute a procurement process for goods and services for all City departments that is open, honest, fair, transparent, and in accordance with state and local requirements
- Support the development and oversight of all City departments in the production of a budget that most effectively uses resources to deliver results. Prepare and monitor the budget; participate in the oversight of day-to-day activities, and perform short and long-range planning
- Evaluate the reliability of internal controls and actively make improvements; assist the external auditors with the annual financial audit
- Serve as official record keeper of the City; overseeing the maintenance of official City records; prepare agendas and minutes; overseeing the posting and advertising of public notices and meetings; preparing formal City Council meeting minutes; and maintaining and distributing the City Code



Historical Expenditures

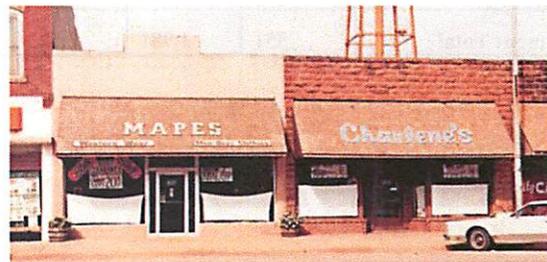
| General Fund - City Clerk (03) |                |                |                |                |                |                |                |                |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES      | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services              | 29,244         | 30,122         | 30,122         | 40,043         | 41,390         | 42,205         | 54,541         | 51,858         |
| Materials & Supplies           | 236            | 253            | 430            |                |                |                |                |                |
| Other Services & Charges       |                |                |                |                | 115            |                | 115            | 500            |
| <b>DEPARTMENT TOTAL</b>        | <b>29,480</b>  | <b>30,375</b>  | <b>30,552</b>  | <b>40,043</b>  | <b>41,505</b>  | <b>42,205</b>  | <b>54,656</b>  | <b>52,358</b>  |

Goals & Objectives

Success is a more effective, open, and efficient government where all employees are motivated to continually improve performance. Efficiently operate programs that attract and retain qualified employees, promote productivity and wellness, minimize time lost and provide employees with opportunities for financial security. Set goals, track performance, and drive improved results.

Department Budget Summary

| GF - City Clerk (03)       |                |                |                |               |               |              |               |                |
|----------------------------|----------------|----------------|----------------|---------------|---------------|--------------|---------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | Budget        | Actual @      | % of         | Projected     | 2016/17 Budget |
|                            |                |                |                | 2015/16       | 3/31/2016     | Budget       |               |                |
| Personal Services          | 41,390         | 42,205         | 54,541         | 51,858        | 38,458        | 74.2%        | 64,500        | 80,290         |
| Materials & Supplies       |                |                |                |               |               | 0.0%         | 0             | 0              |
| Other Services & Charges   | 115            | 0              | 115            | 500           | 320           | 64.0%        | 450           | 500            |
| Capital Outlay             |                |                |                |               |               | 0.0%         | 0             | 0              |
| <b>Department Total</b>    | <b>41,505</b>  | <b>42,205</b>  | <b>54,656</b>  | <b>52,358</b> | <b>38,778</b> | <b>74.1%</b> | <b>64,950</b> | <b>80,790</b>  |



**TREASURER (-04)**

Department Description:

The mission of the Treasurer is to provide timely and relevant financial services for the City of Crescent. The Treasurer is responsible for ensuring the sound fiscal management of the City, which directly influences citizens' trust in City government to account for its use of taxpayer dollars.

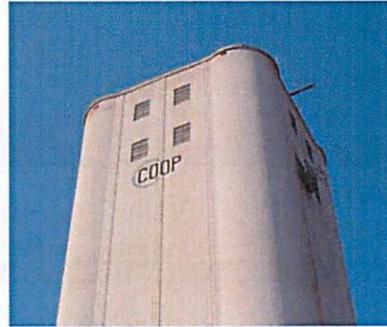
Historical Expenditures

| General Fund - Treasurer (04) |                |                |                |                |                |                |                |                |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES     | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services             | 500            | 500            | 500            | 500            | 551            | 1,981          | 2,525          | 565            |
| <b>DEPARTMENT TOTAL</b>       | <b>500</b>     | <b>500</b>     | <b>500</b>     | <b>500</b>     | <b>551</b>     | <b>1,981</b>   | <b>2,525</b>   | <b>565</b>     |

Goals & Objectives

Improvement initiatives include:

- Upgrade financial policies and procedures
- Prevent audit findings
- Improve internal controls
- Develop financial strategies
- Implementation of budget



Department Budget Summary

| GF - Treasurer (04)        |                |                |                |            |           |             |            |                |
|----------------------------|----------------|----------------|----------------|------------|-----------|-------------|------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | Budget     | Actual @  | % of        | Projected  | 2016/17 Budget |
|                            |                |                |                | 2015/16    | 3/31/2016 | Budget      |            |                |
| Personal Services          | 551            | 1,981          | 2,525          | 565        | 27        | 4.8%        | 565        | 570            |
| Materials & Supplies       |                |                |                |            |           | 0.0%        | 0          | 0              |
| Other Services & Charges   |                |                |                |            |           | 0.0%        | 0          | 0              |
| Capital Outlay             |                |                |                |            |           | 0.0%        | 0          | 0              |
| <b>Department Total</b>    | <b>551</b>     | <b>1,981</b>   | <b>2,525</b>   | <b>565</b> | <b>27</b> | <b>4.8%</b> | <b>565</b> | <b>570</b>     |

**COMMUNITY CENTER (-05)**

**Department Description:**

The Crescent Community Center provides a forum for the community including walking, running, biking, playground, softball, and other outdoor activities. Indoor facilities provide space for family reunions, banquets, parties, dances, and other events.

**Historical Expenditures**

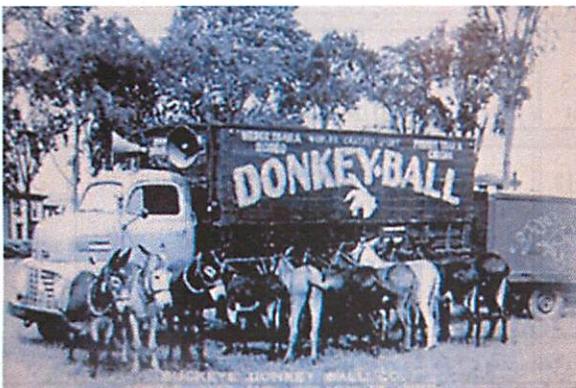
| General Fund - Community Center (05) |                |                |                |                |                |                |                |                |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES            | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Materials & Supplies                 | 7,899          | 8,985          | 6,166          | 588            | 1,843          | 87             | 127            | 150            |
| Other Services & Charges             |                |                |                | 6,241          | 6,589          | 15,762         | 6,669          | 7,000          |
| Capital Outlay                       |                |                |                | 788            |                |                |                |                |
| <b>DEPARTMENT TOTAL</b>              | <b>7,903</b>   | <b>8,990</b>   | <b>6,172</b>   | <b>7,624</b>   | <b>8,432</b>   | <b>15,849</b>  | <b>6,796</b>   | <b>7,150</b>   |

**Goals & Objectives**

To help develop healthy minds and bodies, and to enhance the quality of life through a variety of enjoyable, safe, and healthy leisure experiences for our residents, families and friends.

**Department Budget Summary**

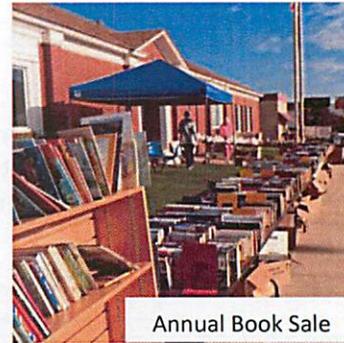
| GF - Community Center (05) |                |                |                |              |              |              |              |                |
|----------------------------|----------------|----------------|----------------|--------------|--------------|--------------|--------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | Budget       | Actual @     | % of         | Projected    | 2016/17 Budget |
|                            |                |                |                | 2015/16      | 3/31/2016    | Budget       |              |                |
| Personal Services          |                |                |                |              |              | 0.0%         | 0            | 0              |
| Materials & Supplies       | 1,843          | 87             | 127            | 150          | 240          | 160.0%       | 650          | 450            |
| Other Services & Charges   | 6,589          | 15,762         | 6,669          | 7,000        | 5,726        | 81.8%        | 6,750        | 7,400          |
| Capital Outlay             |                |                |                |              |              | 0.0%         | 0            | 0              |
| <b>Department Total</b>    | <b>8,432</b>   | <b>15,849</b>  | <b>6,796</b>   | <b>7,150</b> | <b>5,966</b> | <b>83.4%</b> | <b>7,400</b> | <b>7,850</b>   |



## LIBRARY (-06)

### Department Description:

The Crescent Library is a community facility which exists to meet the informational needs of our citizens. The Library serves as a guide to the world of information through resources needed to make informed decisions, exploration of topics of interest, and in continued learning throughout life.



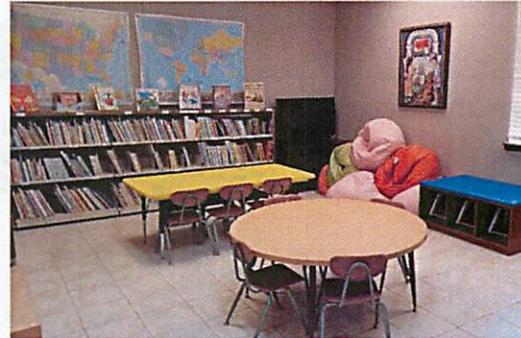
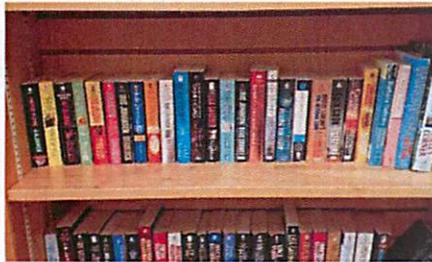
Annual Book Sale

### Historical Expenditures

| General Fund - Library (06) |                |                |                |                |                |                |                |                |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES   | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services           | 20,406         | 19,464         | 19,185         | 23,482         | 25,002         | 28,102         | 32,818         | 37,051         |
| Materials & Supplies        | 1,906          | 4,830          | 2,333          | 453            | 4,667          | 4,056          | 4,481          | 5,281          |
| Other Services & Charges    |                |                |                | 1,928          | 1,457          | 1,914          | 1,636          | 2,000          |
| Capital Outlay              | 4,863          | 5,489          | 3,547          | 4,226          | 996            |                |                |                |
| <b>DEPARTMENT TOTAL</b>     | <b>27,175</b>  | <b>29,783</b>  | <b>25,064</b>  | <b>30,089</b>  | <b>32,122</b>  | <b>34,072</b>  | <b>38,935</b>  | <b>44,332</b>  |

### Goals & Objectives

To provide educational and leisure reading materials and the world of the internet to the community in an easily accessible location to both old and young.



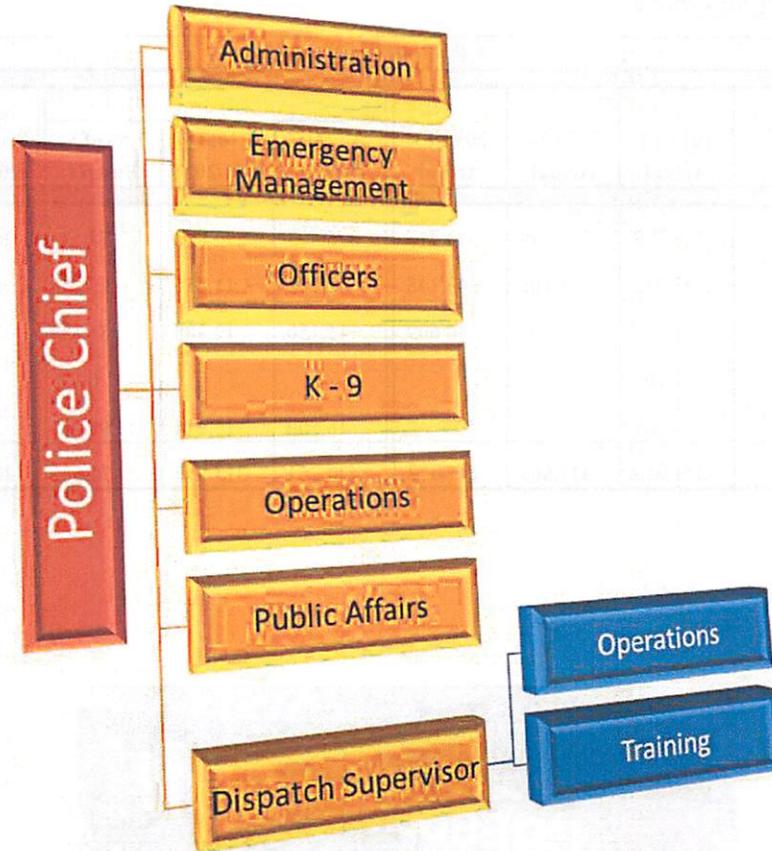
### Department Budget Summary

| GF - Library (06)          |                |                |                |               |               |              |               |                |
|----------------------------|----------------|----------------|----------------|---------------|---------------|--------------|---------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | Budget        | Actual @      | % of         | Projected     | 2016/17 Budget |
|                            |                |                |                | 2015/16       | 3/31/2016     | Budget       |               |                |
| Personal Services          | 25,002         | 28,102         | 32,818         | 37,051        | 28,211        | 76.1%        | 35,400        | 29,500         |
| Materials & Supplies       | 4,667          | 4,056          | 4,481          | 5,281         | 4,752         | 90.0%        | 5,725         | 5,500          |
| Other Services & Charges   | 1,457          | 1,914          | 1,636          | 2,000         | 1,421         | 71.1%        | 2,250         | 2,200          |
| Capital Outlay             | 996            |                |                |               |               | 0.0%         | 0             | 0              |
| <b>Department Total</b>    | <b>32,122</b>  | <b>34,072</b>  | <b>38,935</b>  | <b>44,332</b> | <b>34,384</b> | <b>77.6%</b> | <b>43,375</b> | <b>37,200</b>  |

**POLICE (-07)**

**Department Description:**

The mission of the Crescent Police Department is to work with all citizens to promote safety, preserve life, maintain human rights, protect property, and encourage individual responsibility and community commitment.



**Historical Expenditures**

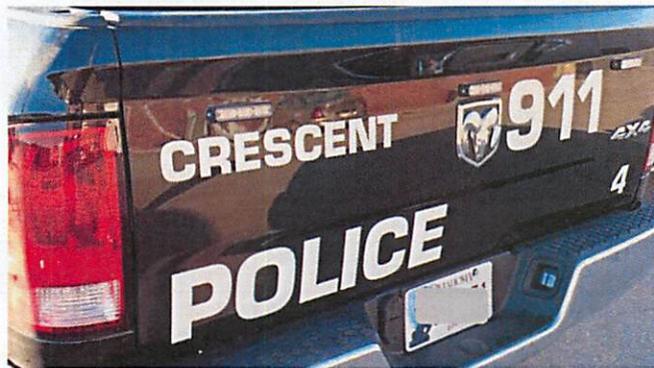
| General Fund - Police (07) |                |                |                |                |                |                |                |                |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES  | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services          | 194,315        | 187,641        | 186,413        | 212,060        | 266,878        | 275,949        | 343,715        | 376,403        |
| Materials & Supplies       | 41,961         | 41,720         | 60,703         | 21,734         | 23,212         | 23,106         | 43,148         | 12,200         |
| Other Services & Charges   |                |                |                | 23,804         | 21,532         | 28,608         | 30,609         | 15,150         |
| Capital Outlay             |                |                |                | 22,087         | 1,101          |                |                |                |
| Debt Services              |                |                |                | 11,305         | 8,287          |                |                | 16,500         |
| <b>DEPARTMENT TOTAL</b>    | <b>236,276</b> | <b>229,361</b> | <b>247,116</b> | <b>290,990</b> | <b>321,010</b> | <b>327,663</b> | <b>417,472</b> | <b>420,253</b> |

Goals & Objectives

To properly recruit, hire, and train officers that serve and support our community in a respectful way, that reflects integrity, honor, and trust. To actively participate in the community, serve as role models and mentors, and strive to effectively and efficiently utilize all resources possible to provide the highest level of protection for our citizens.

Department Budget Summary

| GF - Police (07)           |                |                |                |                |                |              |                |                |
|----------------------------|----------------|----------------|----------------|----------------|----------------|--------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | Budget         | Actual @       | % of         | Projected      | 2016/17 Budget |
|                            |                |                |                | 2015/16        | 3/31/2016      | Budget       |                |                |
| Personal Services          | 266,878        | 275,949        | 343,715        | 376,403        | 272,822        | 72.5%        | 361,500        | 361,750        |
| Materials & Supplies       | 23,212         | 23,106         | 43,148         | 12,200         | 11,655         | 95.5%        | 13,000         | 13,500         |
| Other Services & Charges   | 21,532         | 28,608         | 30,609         | 15,150         | 12,388         | 81.8%        | 17,300         | 12,878         |
| Capital Outlay             | 1,101          |                |                |                |                | 0.0%         | 0              | 0              |
| Debt Services              | 8,287          |                |                | 16,500         | 16,214         | 98.3%        | 16,214         | 16,500         |
| <b>Department Total</b>    | <b>321,010</b> | <b>327,663</b> | <b>417,472</b> | <b>420,253</b> | <b>313,079</b> | <b>74.5%</b> | <b>408,014</b> | <b>404,628</b> |



## FIRE (-08)

### Department Description:

The Crescent Volunteer Fire Department will ensure the safety of our citizens by minimizing loss of life and property resulting from fire and other disasters.

The City of Crescent, as the employer, participates in the Firefighters Pension & Retirement – a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Firefighters Pension & Retirement System (FPRS). Title 11 of the Oklahoma State Statutes grants the authority to establish and amend the benefit terms to the FPRS. FPRS issues a publicly available financial report that can be obtained at [www.ok.gov/fprs](http://www.ok.gov/fprs).

### Historical Expenditures

| General Fund - Fire (08)  |                |                |                |                |                |                |                |                |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services         |                |                |                | 2,088          | 2,160          | 1,080          | 1,200          | 1,200          |
| Materials & Supplies      | 23,083         | 24,675         | 19,813         | 8,688          | 6,283          | 8,583          | 16,341         | 8,500          |
| Other Services & Charges  |                |                |                | 9,910          | 15,031         | 17,929         | 35,104         | 37,970         |
| Capital Outlay            |                |                |                | 14,673         | 649            |                |                |                |
| <b>DEPARTMENT TOTAL</b>   | <b>23,083</b>  | <b>24,675</b>  | <b>19,813</b>  | <b>35,359</b>  | <b>24,123</b>  | <b>27,592</b>  | <b>52,645</b>  | <b>47,670</b>  |

### Goals & Objectives

To prepare and train for disasters through fire prevention strategies, public education, fire suppression, and other related emergency and non-emergency activities. To actively participate in the community, serve as role models and mentors, and strive to effectively and efficiently utilize all resources possible to provide the highest level of protection for our citizens.



### Department Budget Summary

| GF - Fire (08)             |                |                |                |               |               |              |               |                |
|----------------------------|----------------|----------------|----------------|---------------|---------------|--------------|---------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | Budget        | Actual @      | % of         | Projected     | 2016/17 Budget |
|                            |                |                |                | 2015/16       | 3/31/2016     | Budget       |               |                |
| Personal Services          | 2,160          | 1,080          | 1,200          | 1,200         | 960           | 80.0%        | 1,080         | 960            |
| Materials & Supplies       | 6,283          | 8,583          | 16,341         | 8,500         | 1,404         | 16.5%        | 1,600         | 4,680          |
| Other Services & Charges   | 15,031         | 17,929         | 35,104         | 37,970        | 41,979        | 110.6%       | 43,500        | 32,300         |
| Capital Outlay             | 649            |                |                |               |               | 0.0%         | 0             | 0              |
| <b>Department Total</b>    | <b>24,123</b>  | <b>27,592</b>  | <b>52,645</b>  | <b>47,670</b> | <b>44,343</b> | <b>93.0%</b> | <b>46,180</b> | <b>37,940</b>  |

**CITY ATTORNEY (-09)**

Department Description:

The City Attorney provides legal assistance to the Mayor, Council, Crescent Public Works Authority, and, through the City Manager, to the various city departments. By minimizing the City's exposure to liability, fairly and economically resolving disputes, and minimizing legal fees and costs, the City Attorney provides the highest quality legal representation to meet the present and future needs of the City of Crescent in an efficient and effective manner.

Historical Expenditures

| General Fund - City Attorney (09) |                |                |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES         | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services                 |                |                |                | 345            | 5,928          | 7,206          | 5,648          | 5,000          |
| Materials & Supplies              |                | 152            | 113            |                |                |                |                |                |
| <b>EXPENDITURES</b>               |                | <b>152</b>     | <b>113</b>     | <b>345</b>     | <b>5,928</b>   | <b>7,206</b>   | <b>5,648</b>   | <b>5,000</b>   |

Department Budget Summary

| GF - City Attorney (09)    |                |                |                |              |              |              |              |                |
|----------------------------|----------------|----------------|----------------|--------------|--------------|--------------|--------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | Budget       | Actual @     | % of         | Projected    | 2016/17 Budget |
|                            |                |                |                | 2015/16      | 3/31/2016    | Budget       |              |                |
| Personal Services          |                |                |                |              |              | 0.0%         | 0            | 0              |
| Materials & Supplies       |                |                |                |              |              | 0.0%         | 0            | 0              |
| Other Services & Charges   | 5,928          | 7,206          | 5,648          | 5,000        | 4,650        | 93.0%        | 7,000        | 6,500          |
| Capital Outlay             |                |                |                |              |              | 0.0%         | 0            | 0              |
| <b>Department Total</b>    | <b>5,928</b>   | <b>7,206</b>   | <b>5,648</b>   | <b>5,000</b> | <b>4,650</b> | <b>93.0%</b> | <b>7,000</b> | <b>6,500</b>   |



City of Crescent, Oklahoma - 2016-17 Operating Budget

**CODE ENFORCEMENT (-10)**

**Department Description:**

To promote and facilitate compliance of Crescent Municipal Codes for all residents in the community so that quality of life is enhanced. To be a positive and supportive resource to assist individual citizens in achieving their development goals and objectives, while implementing and maintaining community wide standards adopted by the City Council.



**Historical Expenditures**

| General Fund - Code Enforcement (10) |                |                |                |                |                |                |                |                |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES            | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services                    |                |                |                |                | 3,260          | 2,083          | 5,280          | 1,570          |
| Other Services & Charges             |                |                |                |                |                | 449            | 128            |                |
| <b>DEPARTMENT TOTAL</b>              |                |                |                |                | <b>3,260</b>   | <b>2,532</b>   | <b>5,408</b>   | <b>1,570</b>   |

**Goals & Objectives**

To ensure compliance of Municipal Codes through inspections of public and private property, by sending courtesy notices, and other methods necessary to communicate acceptable standards for community code enforcement.

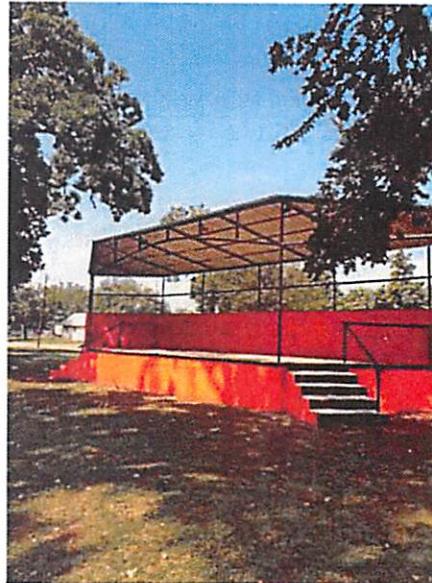
**Department Budget Summary**

| GF - Code Enforcement (10) |                |                |                |                |                    |               |                   |                |
|----------------------------|----------------|----------------|----------------|----------------|--------------------|---------------|-------------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual |                |                    |               | Projected 2015/16 | 2016/17 Budget |
|                            |                |                |                | Budget 2015/16 | Actual @ 3/31/2016 | % of Budget   |                   |                |
| Personal Services          | 3,260          | 2,083          | 5,280          | 1,570          | 1,570              | 100.0%        | 4,050             | 19,750         |
| Materials & Supplies       |                |                |                |                |                    | 0.0%          | 0                 | 250            |
| Other Services & Charges   |                | 449            | 128            |                |                    | 0.0%          | 0                 | 500            |
| Capital Outlay             |                |                |                |                |                    | 0.0%          | 0                 | 0              |
| <b>Department Total</b>    | <b>3,260</b>   | <b>2,532</b>   | <b>5,408</b>   | <b>1,570</b>   | <b>1,570</b>       | <b>100.0%</b> | <b>4,050</b>      | <b>20,500</b>  |

## PARKS (-11)

### Department Description:

The Crescent Park maintenance staff will provide facilities support by ensuring clean, safe, and aesthetically pleasing areas for the community in a cost effective manner.



### Historical Expenditures

| General Fund - Parks (11) |                |                |                |                |                |                |                |                |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services         | 5,857          | 10,106         |                |                |                |                |                |                |
| Materials & Supplies      | 5,694          | 14,540         | 9,451          | 6,130          | 5,416          | 3,414          | 3,613          | 1,500          |
| Other Services & Charges  |                |                |                | 6,172          | 4,125          | 1,927          | 2,979          | 5,250          |
| Capital Outlay            |                |                |                |                | 3,200          |                |                |                |
| <b>EXPENDITURES</b>       | <b>11,552</b>  | <b>24,646</b>  | <b>9,451</b>   | <b>12,302</b>  | <b>12,741</b>  | <b>5,341</b>   | <b>6,592</b>   | <b>6,750</b>   |

### Goals & Objectives

To cut, mow, edge, maintain, landscape, paint, and other necessary actions for the integrity of the city's park areas.

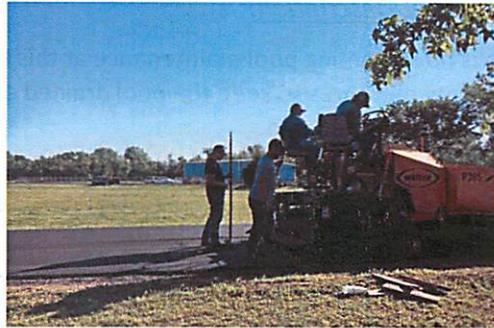
### Department Budget Summary

| GF - Parks (11)            |                |                |                |              |              |              |              |                |
|----------------------------|----------------|----------------|----------------|--------------|--------------|--------------|--------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | Budget       | Actual @     | % of         | Projected    | 2016/17 Budget |
|                            |                |                |                | 2015/16      | 3/31/2016    | Budget       |              |                |
| Personal Services          |                |                |                |              |              | 0.0%         | 0            | 0              |
| Materials & Supplies       | 5,416          | 3,414          | 3,613          | 1,500        | 1,383        | 92.2%        | 1,650        | 1,650          |
| Other Services & Charges   | 4,125          | 1,927          | 2,979          | 5,250        | 4,811        | 91.6%        | 5,200        | 5,200          |
| Capital Outlay             | 3,200          |                |                |              |              | 0.0%         | 0            | 0              |
| <b>Department Total</b>    | <b>12,741</b>  | <b>5,341</b>   | <b>6,592</b>   | <b>6,750</b> | <b>6,194</b> | <b>91.8%</b> | <b>6,850</b> | <b>6,850</b>   |

**STREETS (-12)**

Department Description:

The Street Department will provide proper maintenance of streets, drainage systems, snow and ice removal, and will assist other departments as needed to maintain city property.



Historical Expenditures

| General Fund - Streets (12) |                |                |                |                |                |                |                |                |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES   | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services           |                | 12,816         |                |                |                |                |                |                |
| Materials & Supplies        | 6,579          | 3,754          | 5,162          | 2,482          | 3,073          | 158            | 150            |                |
| Other Services & Charges    |                |                |                | 2,229          | 731            | 257            |                |                |
| Capital Outlay              |                |                |                | 4,815          |                |                |                |                |
| <b>DEPARTMENT TOTAL</b>     | <b>6,579</b>   | <b>16,570</b>  | <b>5,162</b>   | <b>9,526</b>   | <b>3,804</b>   | <b>415</b>     | <b>150</b>     | <b>0</b>       |

Goals & Objectives

To inspect, repair, replace, clean, implement crack sealing programs, and other necessary tasks for keeping streets drive-able and in good repair for our city.

Department Budget Summary

| GF - Streets (12)          |                |                |                |                |                    |             |                   |                |
|----------------------------|----------------|----------------|----------------|----------------|--------------------|-------------|-------------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual |                |                    |             | Projected 2015/16 | 2016/17 Budget |
|                            |                |                |                | Budget 2015/16 | Actual @ 3/31/2016 | % of Budget |                   |                |
| Personal Services          |                |                |                |                |                    | 0.0%        | 0                 | 0              |
| Materials & Supplies       | 3,073          | 158            | 150            |                |                    | 0.0%        | 0                 | 0              |
| Other Services & Charges   | 731            | 257            |                |                |                    | 0.0%        | 0                 | 0              |
| Capital Outlay             |                |                |                |                |                    | 0.0%        | 0                 | 0              |
| <b>Department Total</b>    | <b>3,804</b>   | <b>415</b>     | <b>150</b>     | <b>0</b>       | <b>0</b>           | <b>0.0%</b> | <b>0</b>          | <b>0</b>       |

**SWIMMING POOL (-13)**

Department Description:

There is no swimming pool maintenance at this time, other than safety measures to keep the pool drained and the gates locked and secured.



Historical Expenditures

| General Fund - Swimming Pool (13) |                |                |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DEPARTMENTAL EXPENDITURES         | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| Personal Services                 | 8,731          | 2,604          | 12,548         | 4,944          | 9,174          |                |                |                |
| Materials & Supplies              | 7,138          | 1,890          | 4,043          | 4,197          | 869            |                |                |                |
| Other Services & Charges          |                |                |                | 1,425          | 3,387          | 1,254          | 1,151          | 1,350          |
| Capital Outlay                    |                |                |                | 4,643          | 3,134          |                |                |                |
| <b>DEPARTMENT TOTAL</b>           | <b>15,869</b>  | <b>4,494</b>   | <b>16,591</b>  | <b>15,209</b>  | <b>16,564</b>  | <b>1,254</b>   | <b>1,151</b>   | <b>1,350</b>   |

Goals & Objectives

At this time there are no plans to re-open the swimming pool due to the cost of such an undertaking. Costs associated with such a project begin in the range of \$1.5M and could potentially be even higher.

Department Budget Summary

| GF - Swimming Pool (13)    |                |                |                |              |            |              |              |                |
|----------------------------|----------------|----------------|----------------|--------------|------------|--------------|--------------|----------------|
| DEPARTMENTAL EXPENDITURES: | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | Budget       | Actual @   | % of         | Projected    | 2016/17 Budget |
|                            |                |                |                | 2015/16      | 3/31/2016  | Budget       |              |                |
| Personal Services          | 9,174          |                |                |              |            | 0.0%         | 0            | 0              |
| Materials & Supplies       | 869            |                |                |              |            | 0.0%         | 0            | 0              |
| Other Services & Charges   | 3,387          | 1,254          | 1,151          | 1,350        | 814        | 60.3%        | 1,150        | 1,150          |
| Capital Outlay             | 3,134          |                |                |              |            | 0.0%         | 0            | 0              |
| <b>Department Total</b>    | <b>16,564</b>  | <b>1,254</b>   | <b>1,151</b>   | <b>1,350</b> | <b>814</b> | <b>60.3%</b> | <b>1,150</b> | <b>1,150</b>   |

## ELECTRIC SALE TRUST FUND (02)

### FUND DESCRIPTION

On June 16, 1989, the City Council voted to sell all the property comprising the City's electric distribution system to OG&E. Approximately, \$ 2,268,500 of the proceeds were designated as restricted for investment purposes and were invested in U.S. Treasury Bonds (with a \$ 2,000,000 par value) held in safekeeping by the Federal Reserve Bank in a Treasury Direct account. Of the interest earned on the U.S. Treasury Bonds, that same City Council earmarked 75% as available for use by the City to meet normal operating needs, and the remaining 25% to be reinvested in certificates of deposit.

The Electric Sale Trust fund accounts for funds permanently restricted that can only be spent upon approval by a vote of the citizens.

### SUMMARY OF REVENUE

Seventy-five percent (75%) of the investment income is transferred to the General Fund as allowed.

### HISTORICAL REVENUE COMPARISON

| ELECTRIC TRUST FUND (02) |                   |                   |                   |                   |                   |                   |                   |                   |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE:                 | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| INVESTMENT INCOME        | 190,571           | 130,826           | 129,011           | 123,764           | 17,188            | 41,115            | 44,230            | 80,100            |

### GOALS & OBJECTIVES

To review the current investment strategy and prepare a plan to obtain a higher yield. With interest rates at a continuing low, the City has experienced a substantial decline in investment income. In staying within the investment limitations of the state law, it is believed that a laddering approach of CD investments would allow for a greater return, while continuing to have minimal risk.

### SUMMARY OF REVENUE BY SOURCE

| ELECTRIC TRUST FUND (02)    |                 |                 |                 |                   |                       |                |                      |                   |
|-----------------------------|-----------------|-----------------|-----------------|-------------------|-----------------------|----------------|----------------------|-------------------|
| REVENUE BY SOURCE           | 2012/13         | 2013/14         | 2014/15         |                   |                       |                | ESTIMATED            |                   |
|                             | Actual          | Actual          | Actual          | Budget<br>2015/16 | Actual @<br>3/31/2016 | % of<br>Budget | Projected<br>2015/16 | 2016/17<br>Budget |
| <b>Investment Income</b>    |                 |                 |                 |                   |                       |                |                      |                   |
| TD Interest                 | 84,665          | 50,000          | 59,000          | 59,000            | 50,000                | 84.7%          | 55,000               | 55,000            |
| F&M Bank                    | 182             | 9,210           | 230             | 200               | 106                   | 53.0%          | 125                  | 125               |
| CD Interest                 | 30,340          | 20,020          | 20,594          | 20,900            | 15,931                | 76.2%          | 19,200               | 19,500            |
| <b>TOTAL INVESTMENT INC</b> | <b>115,187</b>  | <b>79,230</b>   | <b>79,824</b>   | <b>80,100</b>     | <b>66,037</b>         | <b>82.4%</b>   | <b>74,325</b>        | <b>74,625</b>     |
| <b>Miscellaneous</b>        |                 |                 |                 |                   |                       |                |                      |                   |
| Premium / Change            | (97,999)        | (38,115)        | (35,594)        |                   |                       | 0.0%           | 0                    | 0                 |
| <b>TOTAL MISCELLANEOUS</b>  | <b>(97,999)</b> | <b>(38,115)</b> | <b>(35,594)</b> | <b>0</b>          | <b>0</b>              | <b>0.0%</b>    | <b>0</b>             | <b>0</b>          |
| <b>ELECTRIC TRUST TOTAL</b> | <b>17,188</b>   | <b>41,115</b>   | <b>44,230</b>   | <b>80,100</b>     | <b>66,037</b>         | <b>82.4%</b>   | <b>74,325</b>        | <b>74,625</b>     |

## STREET & ALLEY FUND (03)

### FUND DESCRIPTION

The Street & Alley Fund will utilize funds received from the State which are derived from County Motor Vehicle Tax and State Gasoline Tax to be used for the maintenance of streets, alleys, and street lighting.

Street and Alley fund accounts for revenues from gasoline and vehicle taxes restricted for street repairs and maintenance.

*§11-17-212. Funds - Establishment - Kinds.*

A municipality shall establish funds consistent with legal and operating requirements. Each municipality shall maintain according to its own needs some or all of the following funds or ledgers in its system of accounts:

1. A general fund, to account for all monies received and disbursed for general municipal government purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account. All monies received by the municipality under the motor fuel tax or under the motor vehicle license and registration tax and earmarked for the street and alley fund may be deposited in the general fund and accounted for as a "street and alley account" within the general fund. Expenditures



from this account shall be made as earmarked and provided by law. All references to the street and alley fund or to the special fund earmarked for state-shared gasoline and motor vehicle taxes may mean the street and alley account provided in this section;

2. Special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes;

## SUMMARY OF REVENUE

### *Motor Fuel Taxes*

In 1923, Oklahoma enacted its first State-level excise tax on motor fuels. The motor vehicle tax has since its enactment been the primary funding mechanism used for the construction and maintenance of State roads and bridges. Prior to the enactment of the fuel tax, the State played a limited role in building the State's transportation infrastructure, primarily overseeing the work conducted by local governments. The current motor fuel taxes are a set amount based upon the amount of fuel purchased and not a percentage of the sale price. The fuel taxes continue to be the State's primary source of funding for infrastructure spending, with a significant portion of the revenues being forwarded to local level government.

| Motor Fuel Taxes                            |                                   |
|---|-----------------------------------|
| Purpose                                     | Gasoline Tax                      |
| State Transportation Fund                   | First \$250,000 collected monthly |
| High Priority State Bridge Fund             | 1.63%                             |
| State Transportation Fund                   | 63.75%                            |
| Local County Governments                    | 30.13%                            |
| County Bridge and Road Improvement Fund     | 2.30%                             |
| Local City Governments                      | 1.88%                             |
| Statewide Circuit Engineering District Fund | 0.33%                             |

State motor fuel taxes account for approximately 6% of total state revenue.

### *Motor Vehicle Taxes*

The modern excise tax on motor vehicles was established in 2000. The motor vehicle tax assesses a three and one quarter percent tax on the sale price of all vehicles in the State, new and used. Taxes are collected by local motor license agents (or tag agents) under the supervision of the Tax Commission.

State motor vehicle excise taxes are the fourth largest source of revenue for the State government, accounting for approximately 8% of total state revenue.

| Vehicle Taxes and Fees                         |                                       |
|--|---------------------------------------|
| Purpose  | Motor Vehicle and Boat Taxes and Fees |
| Local School Districts                         | 36.20%                                |
| General Revenue                                | 29.84%                                |
| State Transportation Fund                      | 0.31%                                 |
| Local County Governments                       | 8.07%                                 |
| County Highway Funds                           | 6.21%                                 |
| Local City Governments                         | 3.10%                                 |
| Law Enforcement Retirement Fund                | 1.24%                                 |
| Wildlife Conservation Fund                     | 0.03%                                 |
| County Improvements for Roads and Bridges Fund | 15%                                   |

## HISTORICAL REVENUE COMPARISON

| STREETS & ALLEYS (03) |                   |                   |                   |                   |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE:              | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| INTERGOVERNMENTAL     | 13,739            | 11,855            | 11,859            | 11,499            | 12,815            | 13,996            | 14,535            | 12,000            |

## HISTORICAL EXPENDITURE COMPARISON

| Street & Alley Fund (03) |                |                |                |                |                |                |                |                |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| FUND EXPENDITURES        | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| TOTAL EXPENSES           | 5,818          | 5,733          | 10,260         | 6,882          | 17,120         | 25,917         | 1,712          | 3,500          |

## GOALS & OBJECTIVES

To maintain and make necessary repairs to city streets to ensure that our residents have easy access to their homes and businesses.

## SUMMARY OF REVENUE BY SOURCE

| STREETS & ALLEYS (03)       |               |               |               |               |               |              |               |                |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|----------------|
| REVENUE BY SOURCE           | 2012/13       | 2013/14       | 2014/15       | Budget        | Actual @      | % of         | Projected     | ESTIMATED      |
|                             | Actual        | Actual        | Actual        | 2015/16       | 3/31/2016     | Budget       | 2015/16       | 2016/17 Budget |
| <b>Intergovernmental</b>    |               |               |               |               |               |              |               |                |
| Gasoline Excise Tax         | 2,602         | 2,658         | 3,209         | 2,400         | 2,077         | 86.5%        | 2,500         | 2,600          |
| Motor Vehicle Tax           | 10,149        | 11,258        | 11,326        | 9,600         | 8,272         | 86.2%        | 11,100        | 11,300         |
| <b>INTERGOVERNMENTAL</b>    | <b>12,751</b> | <b>13,916</b> | <b>14,535</b> | <b>12,000</b> | <b>10,349</b> | <b>86.2%</b> | <b>13,600</b> | <b>13,900</b>  |
| <b>Investment Income</b>    |               |               |               |               |               |              |               |                |
| Interest                    | 64            | 80            | 0             |               |               | 0.0%         | 0             | 0              |
| <b>TOTAL INVESTMENT INC</b> | <b>64</b>     | <b>80</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0.0%</b>  | <b>0</b>      | <b>0</b>       |
| <b>S &amp; A TOTAL</b>      | <b>12,815</b> | <b>13,996</b> | <b>14,535</b> | <b>12,000</b> | <b>10,349</b> | <b>86.2%</b> | <b>13,600</b> | <b>13,900</b>  |

## SUMMARY OF PROJECTED USE

| Street & Alley Fund (03)   |               |               |              |              |              |               |               |               |
|----------------------------|---------------|---------------|--------------|--------------|--------------|---------------|---------------|---------------|
| EXPENDITURES:              | 2012/13       | 2013/14       | 2014/15      | Budget       | Actual @     | % of          | Projected     | 2016/17       |
|                            | Actual        | Actual        | Actual       | 2015/16      | 3/31/2016    | Budget        | 2015/16       | Budget        |
| Personal Services          |               |               |              |              |              | 0.0%          | 0             | 0             |
| Materials & Supplies       | 17,120        | 25,917        | 1,712        | 3,500        | 4,089        | 116.8%        | 5,500         | 6,000         |
| Other Services & Charges   |               |               |              | 0            | 4,811        | 0.0%          | 4,811         | 5,000         |
| Capital Outlay             |               |               |              |              |              | 0.0%          | 13,000        | 0             |
| <b>Fund Total Expenses</b> | <b>17,120</b> | <b>25,917</b> | <b>1,712</b> | <b>3,500</b> | <b>8,900</b> | <b>254.3%</b> | <b>23,311</b> | <b>11,000</b> |

## STREET CAPITAL IMPROVEMENT FUND (04)

### FUND DESCRIPTION

Street Capital Improvement Fund accounts for contributions and specific revenues and transfers from other city funds and expenditures for various street capital projects.

*§11-17-212. Funds - Establishment - Kinds.*

A municipality shall establish funds consistent with legal and operating requirements.

4. Capital project funds, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities other than those accounted for in enterprise funds and nonexpendable trust funds;

### HISTORICAL REVENUE COMPARISON

| STREET CAPITAL IMPROV FUND (04) |                   |                   |                   |                   |                   |                   |                   |                   |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE                         | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| INTERGOVERNMENTAL               | 129,814           | 45,957            | 0                 | 78,995            | 119,869           | 0                 | 0                 | 0                 |
| INVESTMENT INCOME               | 5,930             | 1,706             | 1,478             | 452               | 244               | 230               | 0                 | 0                 |
| <b>STREET CIP TOTAL</b>         | <b>135,744</b>    | <b>47,663</b>     | <b>1,478</b>      | <b>79,447</b>     | <b>120,113</b>    | <b>230</b>        | <b>0</b>          | <b>0</b>          |

### HISTORICAL EXPENDITURE COMPARISON

| Street CIF (04)   |                   |                   |                   |                   |                   |                   |                   |                   |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND EXPENDITURES | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| CAPITAL OUTLAY    | 0                 | 434               | 0                 | 270,701           | 62,334            | 64,905            | 16,266            | 0                 |

### SUMMARY OF PROJECTED USE

| Street CIF (04)            |                   |                   |                   |          |           |             |                      |                   |
|----------------------------|-------------------|-------------------|-------------------|----------|-----------|-------------|----------------------|-------------------|
| EXPENDITURES:              | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | Budget   | Actual @  | % of        | Projected<br>2015/16 | 2016/17<br>Budget |
|                            |                   |                   |                   | 2015/16  | 3/31/2016 | Budget      |                      |                   |
| Personal Services          |                   |                   |                   |          |           | 0.0%        | 0                    | 0                 |
| Materials & Supplies       |                   |                   |                   |          |           | 0.0%        | 0                    | 0                 |
| Other Services & Charges   |                   |                   |                   |          |           | 0.0%        | 0                    | 0                 |
| Capital Outlay             | 62,334            | 64,905            | 16,266            |          |           | 0.0%        | 19,111               | 0                 |
| <b>Fund Total Expenses</b> | <b>62,334</b>     | <b>64,905</b>     | <b>16,266</b>     | <b>0</b> | <b>0</b>  | <b>0.0%</b> | <b>19,111</b>        | <b>0</b>          |

## GRANT FUND (05)

### FUND DESCRIPTION

Grant Fund accounts for grants and transfers from other city funds expended for capital projects.

### HISTORICAL REVENUE COMPARISON

| GRANT (05)        |                   |                   |                   |                   |                   |                   |                   |                   |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE:          | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| INTERGOVERNMENTAL | 62,541            | 50,599            | 0                 | 20,000            | 20,000            | 95,097            | 145,121           | 206,450           |

### HISTORICAL EXPENDITURE COMPARISON

| Grant Fund (05)   |                   |                   |                   |                   |                   |                   |                   |                   |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND EXPENDITURES | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| CAPITAL OUTLAY    | 56,023            | 58,451            | 0                 | 0                 | 273,542           | 99,906            | 271,279           | 224,530           |

### GOALS & OBJECTIVES

- Seek grant opportunities to supplement projects that the City cannot do on its own.
- Plan ahead, collaborate and be innovative in the grants and funding being sought.
- Prioritize major projects, streets, parks, community, public safety and long term visions.
- Promote quality of life through safe and healthy community.
- Manage growth and economic development.
- Create partnerships with various entities – local, state, regional, federal.
- Strive for long-term financial sustainability.



*Hopkins-Stobaugh Building, Crescent, Okla.*

**SUMMARY OF REVENUE BY SOURCE**

| GRANT (05)                |                |               |                |                |              |              |                |                |
|---------------------------|----------------|---------------|----------------|----------------|--------------|--------------|----------------|----------------|
| REVENUE BY SOURCE         | 2012/13        | 2013/14       | 2014/15        | Budget         | Actual @     | % of         | Projected      | ESTIMATED      |
|                           | Actual         | Actual        | Actual         | 2015/16        | 3/31/2016    | Budget       |                | 2015/16        |
| <b>Intergovernmental</b>  |                |               |                |                |              |              |                |                |
| Dept of Commerce Grant    | 20,000         |               |                |                |              | 0.0%         | 0              | 0              |
| CDBG Grant                |                | 95,097        | 145,121        | 206,450        |              | 0.0%         | 237,184        | 220,000        |
| <b>INTERGOVERNMENTAL</b>  | <b>20,000</b>  | <b>95,097</b> | <b>145,121</b> | <b>206,450</b> | <b>0</b>     | <b>0.0%</b>  | <b>237,184</b> | <b>220,000</b> |
| <b>Transfers In</b>       |                |               |                |                |              |              |                |                |
| Transfers In              | 253,542        |               | 138,657        | 18,080         | 3,520        | 19.5%        | 3,520          | 0              |
| <b>TOTAL TRANSFERS IN</b> | <b>253,542</b> | <b>0</b>      | <b>138,657</b> | <b>18,080</b>  | <b>3,520</b> | <b>19.5%</b> | <b>3,520</b>   | <b>0</b>       |
| <b>GRANT TOTAL</b>        | <b>273,542</b> | <b>95,097</b> | <b>283,778</b> | <b>224,530</b> | <b>3,520</b> | <b>1.6%</b>  | <b>240,704</b> | <b>220,000</b> |

**SUMMARY OF PROJECTED USE**

| Grant Fund (05)            |                |               |                |                |              |             |                |                |
|----------------------------|----------------|---------------|----------------|----------------|--------------|-------------|----------------|----------------|
| EXPENDITURES:              | 2012/13        | 2013/14       | 2014/15        | Budget         | Actual @     | % of        | Projected      | 2016/17        |
|                            | Actual         | Actual        | Actual         | 2015/16        | 3/31/2016    | Budget      |                | 2015/16        |
| Personal Services          |                |               |                |                |              | 0.0%        | 0              | 0              |
| Materials & Supplies       |                |               |                |                |              | 0.0%        | 0              | 0              |
| Other Services & Charges   |                |               |                |                |              | 0.0%        | 0              | 0              |
| Capital Outlay             | 273,542        | 99,906        | 271,279        | 224,530        | 3,520        | 1.6%        | 237,184        | 220,000        |
| <b>Fund Total Expenses</b> | <b>273,542</b> | <b>99,906</b> | <b>271,279</b> | <b>224,530</b> | <b>3,520</b> | <b>1.6%</b> | <b>237,184</b> | <b>220,000</b> |

## FIRE DEPARTMENT CAPITAL IMPROVEMENT FUND (06)

### FUND DESCRIPTION

Fire Department CIP Fund accounts for contributions and specific revenues and transfers from other city funds and expenditures for various capital projects, and the fees from fire runs.

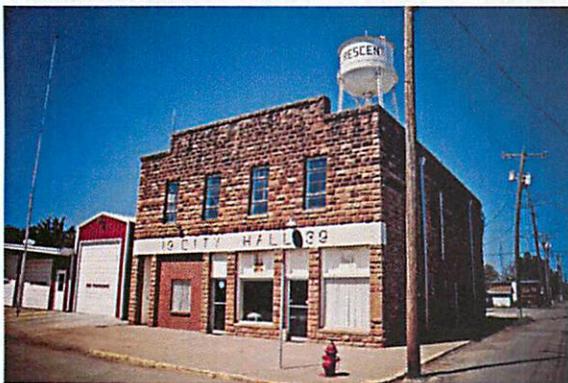


### HISTORICAL REVENUE COMPARISON

| FIRE (06)            |                   |                   |                   |                   |                   |                   |                   |                   |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE              | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| CHARGES FOR SERVICES | 5,583             | 2,457             | 2,952             | 4,939             | 6,428             | 5,331             | 4,940             | 3,000             |

### HISTORICAL EXPENDITURE COMPARISON

| Fire Fund (06)       |                   |                   |                   |                   |                   |                   |                   |                   |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND<br>EXPENDITURES | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| CAPITAL OUTLAY       | 0                 | 0                 | 0                 | 0                 | 16,125            | 0                 | 0                 | 0                 |



**SUMMARY OF REVENUE BY SOURCE**

| FIRE (06)                   |              |              |              |                   |                       |                |                      |                   |
|-----------------------------|--------------|--------------|--------------|-------------------|-----------------------|----------------|----------------------|-------------------|
| REVENUE BY SOURCE           | 2012/13      | 2013/14      | 2014/15      |                   |                       |                | Projected<br>2015/16 | ESTIMATED         |
|                             | Actual       | Actual       | Actual       | Budget<br>2015/16 | Actual @<br>3/31/2016 | % of<br>Budget |                      | 2016/17<br>Budget |
| <b>Intergovernmental</b>    |              |              |              |                   |                       |                |                      |                   |
| Grants                      |              |              | 500          |                   |                       | 0.0%           | 0                    | 0                 |
| <b>INTERGOVERNMENTAL</b>    | <b>0</b>     | <b>0</b>     | <b>500</b>   | <b>0</b>          | <b>0</b>              | <b>0.0%</b>    | <b>0</b>             | <b>0</b>          |
| <b>Charges for Services</b> |              |              |              |                   |                       |                |                      |                   |
| Fire Revenue                | 6,400        | 5,300        | 4,440        | 3,000             | 2,000                 | 66.7%          | 2,700                | 3,000             |
| <b>CHARGES FOR SERVICES</b> | <b>6,400</b> | <b>5,300</b> | <b>4,440</b> | <b>3,000</b>      | <b>2,000</b>          | <b>66.7%</b>   | <b>2,700</b>         | <b>3,000</b>      |
| <b>Investment Income</b>    |              |              |              |                   |                       |                |                      |                   |
| Interest                    | 28           | 31           |              |                   |                       | 0.0%           | 0                    | 0                 |
| <b>TOTAL INVESTMENT INC</b> | <b>28</b>    | <b>31</b>    | <b>0</b>     | <b>0</b>          | <b>0</b>              | <b>0.0%</b>    | <b>0</b>             | <b>0</b>          |
| <b>Miscellaneous</b>        |              |              |              |                   |                       |                |                      |                   |
| Donations                   |              |              |              |                   | 500                   | 0.0%           | 500                  | 0                 |
| <b>TOTAL MISCELLANEOUS</b>  | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>          | <b>500</b>            | <b>0.0%</b>    | <b>500</b>           | <b>0</b>          |
| <b>FIRE TOTAL</b>           | <b>6,428</b> | <b>5,331</b> | <b>4,940</b> | <b>3,000</b>      | <b>2,500</b>          | <b>83.3%</b>   | <b>3,200</b>         | <b>3,000</b>      |

**SUMMARY OF PROJECTED USE**

| Fire Fund (06)             |               |          |          |                   |                       |                |                      |                   |
|----------------------------|---------------|----------|----------|-------------------|-----------------------|----------------|----------------------|-------------------|
| EXPENDITURES:              | 2012/13       | 2013/14  | 2014/15  |                   |                       |                | Projected<br>2015/16 | 2016/17<br>Budget |
|                            | Actual        | Actual   | Actual   | Budget<br>2015/16 | Actual @<br>3/31/2016 | % of<br>Budget |                      |                   |
| Personal Services          |               |          |          |                   |                       | 0.0%           | 0                    | 0                 |
| Materials & Supplies       |               |          |          |                   |                       | 0.0%           | 0                    | 0                 |
| Other Services & Charges   |               |          |          |                   |                       | 0.0%           | 0                    | 0                 |
| Capital Outlay             | 16,125        |          |          |                   |                       | 0.0%           | 0                    | 0                 |
| <b>Fund Total Expenses</b> | <b>16,125</b> | <b>0</b> | <b>0</b> | <b>0</b>          | <b>0</b>              | <b>0.0%</b>    | <b>0</b>             | <b>0</b>          |

## CLEET FUND (08)

### FUND DESCRIPTION

CLEET fund accounts for a portion of fines collected pursuant to state law and remitted to the state.

*§20-1313.2. Definitions - Fees in addition to fines.*

B. Any person convicted of an offense, including traffic offenses but excluding parking and standing violations, punishable by a fine of Ten Dollars (\$10.00) or more or by incarceration or any person forfeiting bond when charged with such an offense, shall be ordered by the court to pay Nine Dollars (\$9.00) as a separate fee, which fee shall be in addition to and not in substitution for any and all fines and penalties otherwise provided for by law for such offense.

D. Upon conviction or bond forfeiture, the court shall collect the fee provided for in subsection B of this section and deposit it in an account created for that purpose.

*§20-1313.3. Fingerprinting fee - Deposits - Definitions.*

A. In addition to the fees imposed by Sections 1313.2 and 1313.4 of this title, any person convicted of any offense, including traffic offenses but excluding parking and standing violations, punishable by a fine of Ten Dollars (\$10.00) or more or by incarceration or any person forfeiting bond when charged with such offense, shall be ordered by the court to pay a fingerprinting fee in the amount of Five Dollars (\$5.00) for each offense for the A.F.I.S. Fund created by Section 150.25 of Title 74 of the Oklahoma Statutes. The fee shall be in addition to and not in substitution for any and all fines and penalties otherwise provided for by law for the offense. The fee shall be collected at the same time as the fees provided for in Section 1313.2 of this title. Four Dollars and fifty cents (\$4.50) of each fee received pursuant to this section shall be paid directly to the A.F.I.S. Fund and the balance shall be deposited in the General Revenue Fund by the court clerk. The payments shall be made to the appropriate fund by the court clerk on a monthly basis as set forth by subsection H of Section 1313.2 of this title.

*§20-1313.4. Forensic Science Improvement Revolving Fund – Assessment – Collection.*

A. In addition to the penalty assessments and fees imposed by Sections 1313.2 and 1313.3 of this title, any person convicted of any offense, including traffic offenses, but excluding parking and standing violations, punishable by a fine of Ten Dollars (\$10.00) or more or by incarceration, or any person forfeiting any bond when charged with any offense, shall be ordered by the court to pay a Forensic Science Improvement Assessment in the amount of Five Dollars (\$5.00) for each offense. The assessment shall be in addition to, and not in substitution for, any and all fines and penalties otherwise provided by law for the offense. The assessment shall be collected at the time and in the manner as the fees provided in Sections 1313.2 and 1313.3 of this title. Each municipal court clerk is authorized to retain five percent (5%) of the assessment collected by each municipal court clerk pursuant to the provisions of this section. All court clerks shall send the assessments collected to the Oklahoma State Bureau of Investigation for deposit into the Forensic Science Improvement Revolving Fund created by Section 150.35 of Title 74 of the Oklahoma Statutes less any amount authorized to be retained. The deposits of funds collected pursuant to the provisions of this section shall be due and payable as required in subsection H of Section 1313.2 of this title. Any funds deposited as required by this section shall be listed as a separate item from other deposits made pursuant to Sections 1313.2 and 1313.3 of this title.

### HISTORICAL REVENUE COMPARISON

| CLEET (08)       |                   |                   |                   |                   |                   |                   |                   |                   |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE:         | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| FINES & FORFEITS | 0                 | 0                 | 0                 | 0                 | 2,932             | 4,712             | 6,422             | 3,500             |

## HISTORICAL EXPENDITURE COMPARISON

| Cleet Fund (08)   |                |                |                |                |                |                |                |                |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| FUND EXPENDITURES | 2008/09 Actual | 2009/10 Actual | 2010/11 Actual | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Budget |
| TOTAL EXPENSES    | 7,436          | 4,527          | 4,222          | 4,517          | 2,932          | 4,253          | 6,915          | 3,450          |

## SUMMARY OF REVENUE BY SOURCE

| CLEET (08)                  |         |         |         |         |           |        |           |                |
|-----------------------------|---------|---------|---------|---------|-----------|--------|-----------|----------------|
| REVENUE BY SOURCE           | 2012/13 | 2013/14 | 2014/15 | Budget  | Actual @  | % of   | Projected | ESTIMATED      |
|                             | Actual  | Actual  | Actual  | 2015/16 | 3/31/2016 | Budget | 2015/16   | 2016/17 Budget |
| <b>Fines &amp; Forfeits</b> |         |         |         |         |           |        |           |                |
| CLEET Fees                  | 2,983   | 4,712   | 6,422   | 3,500   | 2,261     | 64.6%  | 3,700     | 3,750          |
| FINES & FORFEITS            | 2,983   | 4,712   | 6,422   | 3,500   | 2,261     | 64.6%  | 3,700     | 3,750          |
| CLEET TOTAL                 | 2,983   | 4,712   | 6,422   | 3,500   | 2,261     | 64.6%  | 3,700     | 3,750          |

## SUMMARY OF PROJECTED USE

| Cleet Fund (08)          |         |         |         |         |           |        |           |         |
|--------------------------|---------|---------|---------|---------|-----------|--------|-----------|---------|
| EXPENDITURES:            | 2012/13 | 2013/14 | 2014/15 | Budget  | Actual @  | % of   | Projected | 2016/17 |
|                          | Actual  | Actual  | Actual  | 2015/16 | 3/31/2016 | Budget | 2015/16   | Budget  |
| Personal Services        |         |         |         |         |           | 0.0%   | 0         | 0       |
| Materials & Supplies     |         |         |         |         |           | 0.0%   | 0         | 0       |
| Other Services & Charges | 2,932   | 4,253   | 6,915   | 3,450   | 2,212     | 64.1%  | 3,200     | 3,700   |
| Capital Outlay           |         |         |         |         |           | 0.0%   | 0         | 0       |
| Fund Total Expenses      | 2,932   | 4,253   | 6,915   | 3,450   | 2,212     | 64.1%  | 3,200     | 3,700   |

## POLICE EQUIPMENT & TRAINING FUND (09)

### FUND DESCRIPTION

The Police Equipment & Training Fund was a Council decision to provide additional monies for equipment and training by setting aside a portion of every traffic ticket for the officers of the Crescent Police Department.

### HISTORICAL REVENUE COMPARISON

| POLICE E/T (09)  |                   |                   |                   |                   |                   |                   |                   |                   |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE          | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| FINES & FORFEITS | 0                 | 0                 | 0                 | 0                 | 3,932             | 13,222            | 8,449             | 4,500             |

### HISTORICAL EXPENDITURE COMPARISON

| Police E/T (09)   |                   |                   |                   |                   |                   |                   |                   |                   |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND EXPENDITURES | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| TOTAL EXPENSES    | 0                 | 0                 | 0                 | 2,554             | 0                 | 0                 | 2,246             | 4,500             |

### GOALS & OBJECTIVES

To ensure that the officers of the Crescent Police Department are fully equipped and trained to carry out their duties in the safest manner possible.

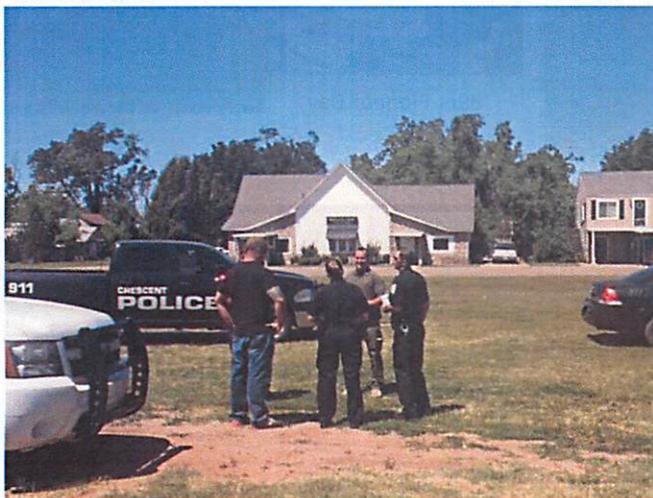


**SUMMARY OF REVENUE BY SOURCE**

| POLICE E/T (09)             |              |               |              |                   |                       |                |                                |                      |
|-----------------------------|--------------|---------------|--------------|-------------------|-----------------------|----------------|--------------------------------|----------------------|
| REVENUE BY SOURCE           | 2012/13      | 2013/14       | 2014/15      |                   |                       |                | ESTIMATED<br>2016/17<br>Budget |                      |
|                             | Actual       | Actual        | Actual       | Budget<br>2015/16 | Actual @<br>3/31/2016 | % of<br>Budget |                                | Projected<br>2015/16 |
| <b>Fines &amp; Forfeits</b> |              |               |              |                   |                       |                |                                |                      |
| Fines & Forfeits            | 3,932        | 13,222        | 8,449        | 4,500             | 2,975                 | 66.1%          | 4,900                          | 4,950                |
| <b>FINES &amp; FORFEITS</b> | <b>3,932</b> | <b>13,222</b> | <b>8,449</b> | <b>4,500</b>      | <b>2,975</b>          | <b>66.1%</b>   | <b>4,900</b>                   | <b>4,950</b>         |
| <b>Transfers In</b>         |              |               |              |                   |                       |                |                                |                      |
| Transfer In - Drug Fund     |              |               |              |                   | 940                   | 0.0%           | 940                            | 0                    |
| <b>TOTAL TRANSFERS IN</b>   | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>          | <b>940</b>            | <b>0.0%</b>    | <b>940</b>                     | <b>0</b>             |
| <b>POLICE E/T TOTAL</b>     | <b>3,932</b> | <b>13,222</b> | <b>8,449</b> | <b>4,500</b>      | <b>3,915</b>          | <b>87.0%</b>   | <b>5,840</b>                   | <b>4,950</b>         |

**SUMMARY OF PROJECTED USE**

| Police E/T (09)            |          |          |              |                   |                       |                |                      |                   |
|----------------------------|----------|----------|--------------|-------------------|-----------------------|----------------|----------------------|-------------------|
| EXPENDITURES :             | 2012/13  | 2013/14  | 2014/15      |                   |                       |                | Projected<br>2015/16 | 2016/17<br>Budget |
|                            | Actual   | Actual   | Actual       | Budget<br>2015/16 | Actual @<br>3/31/2016 | % of<br>Budget |                      |                   |
| Personal Services          |          |          |              |                   |                       | 0.0%           | 0                    | 0                 |
| Materials & Supplies       |          |          | 2,246        | 4,500             | 4,676                 | 103.9%         | 5,000                | 2,500             |
| Other Services & Charges   |          |          |              |                   |                       | 0.0%           | 0                    | 0                 |
| Capital Outlay             |          |          |              |                   |                       | 0.0%           | 0                    | 0                 |
| <b>Fund Total Expenses</b> | <b>0</b> | <b>0</b> | <b>2,246</b> | <b>4,500</b>      | <b>4,676</b>          | <b>103.9%</b>  | <b>5,000</b>         | <b>2,500</b>      |



## METER TRUST FUND (10)

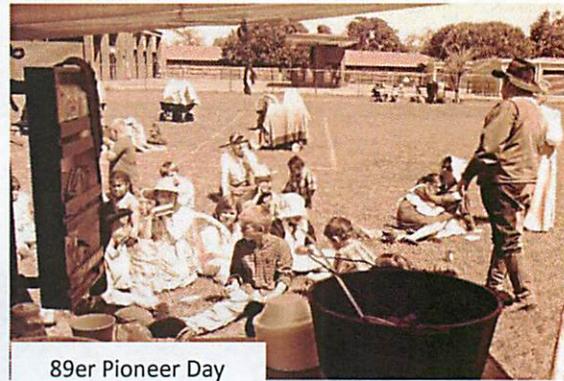
### FUND DESCRIPTION

The Meter Trust Fund accounts for restricted assets held by the Crescent Public Works Authority for utility deposits (refunded upon termination of service or applied to final bill).

*§11-17-212. Funds - Establishment - Kinds.*

A municipality shall establish funds consistent with legal and operating requirements.

6. Trust and agency funds, to account for assets held by the municipality as trustee or agent for individuals, private organizations or other governmental units or purposes.



## PUBLIC WORKS AUTHORITY (30)

### FUND DESCRIPTION

The Crescent Public Works Authority (CPWA) is a Public Trust of the City of Crescent and include water and sewer utilities. CPWA Funds are proprietary funds types used to account for operations of enterprise funds, which are financed and operated in a manner similar to private sector business. Costs 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 benefit the citizenry.

Public Works Authority (PWA) accounts for the operation of the water, sewer and sanitation activities.

Crescent Public Works Authority (CPWA) – public trust created under 60 O.S. 162 with City as beneficiary that operates the water, sewer and sanitation services of the City. The component unit (Authority) has the City Council as their governing body (trustees) and the City is able to impose its will on the Authority through required approval of all debt obligations issued by these entities. The Authority is reported as a blended component unit.

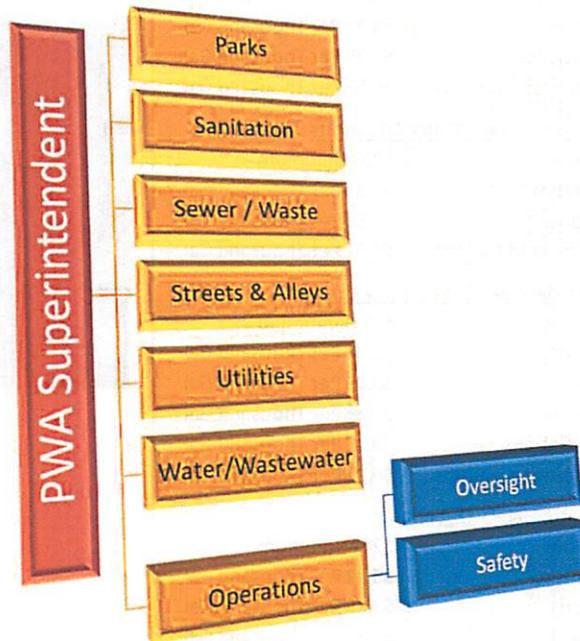
*§11-17-212. Funds - Establishment - Kinds.*

A municipality shall establish funds consistent with legal and operating requirements.

5. Enterprise funds, to account for each utility or enterprise or other service, other than those operated as a department of the general fund, where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a service or program;



### PWA STRUCTURE



## SUMMARY OF REVENUE

Activities where the City charges a fee to customers to help cover all or most of certain services it provides are considered business-type activities. The City's water, sewer, and sanitation utilities are reported in this manner.

Charges for Services include sewer sales, sanitation services, water sales, water and sewer tap fee, turn on fee and late charges. Miscellaneous revenue also includes hay income from lift station and sewer dump fee.

### TRASH RATES

Inside of City Limits  
Per polycart \$13.98 per month

Outside of City Limits  
Per polycart \$18.60 per month

Front Load  
2 yd \$58.67 per month  
4 yd \$88.98 per month  
6 yd \$109.49 per month  
8 yd \$119.59 per month  
Lock Charge \$3.11 per month

## HISTORICAL REVENUE COMPARISON

| PWA (30)             |                   |                   |                   |                   |                   |                   |                   |                   |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE              | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>Budget |
| CHARGES FOR SERVICES | 480,356           | 491,981           | 516,573           | 588,666           | 584,125           | 601,207           | 629,661           | 655,000           |
| MISC. REVENUE        | 6,166             | 7,468             | 5,826             | 8,076             | 7,942             | 4,139             | 3,336             | 7,000             |
| INVESTMENT INCOME    | 2,489             | 2,142             | 1,336             | 657               | 743               | 693               | 463               | 420               |
| <b>PWA TOTAL</b>     | <b>489,011</b>    | <b>501,591</b>    | <b>523,735</b>    | <b>597,399</b>    | <b>592,810</b>    | <b>606,039</b>    | <b>633,460</b>    | <b>662,420</b>    |

### WATER RATE SCHEDULE

#### Monthly - Residential - Inside City Limits

|   |                         |
|---|-------------------------|
| First One (1) Thousand Gallons            | \$28 Minimum            |
| Next One (1) Thousand Gallons             | \$3.12 Per Thousand Gal |
| Next One (1) Thousand Gallons             | \$3.20 Per Thousand Gal |
| Next One (1) Thousand Gallons             | \$3.28 Per Thousand Gal |
| Next Eleven (11) Thousand Gallons         | \$3.35 Per Thousand Gal |
| Excess Over Fifteen (15) Thousand Gallons | \$6.55 Per Thousand Gal |

#### Monthly - Commercial - Inside City Limits

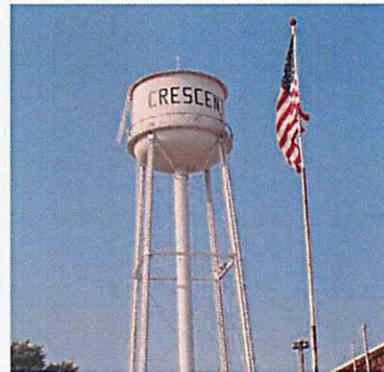
|   |                         |
|---|-------------------------|
| First One (1) Thousand Gallons            | \$25 Minimum            |
| Next Eight (8) Thousand Gallons           | \$3.34 Per Thousand Gal |
| Next Six (6) Thousand Gallons             | \$3.51 Per Thousand Gal |
| Excess Over Fifteen (15) Thousand Gallons | \$3.67 Per Thousand Gal |

#### Monthly - Residential - Outside City Limits

|   |                         |
|---|-------------------------|
| First One (1) Thousand Gallons            | \$31 Minimum            |
| Next One (1) Thousand Gallons             | \$2.96 Per Thousand Gal |
| Next One (1) Thousand Gallons             | \$3.03 Per Thousand Gal |
| Next One (1) Thousand Gallons             | \$3.11 Per Thousand Gal |
| Next Eleven (11) Thousand Gallons         | \$3.18 Per Thousand Gal |
| Excess Over Fifteen (15) Thousand Gallons | \$6.22 Per Thousand Gal |

#### Monthly - Commercial - Outside City Limits

|   |                         |
|---|-------------------------|
| First One (1) Thousand Gallons            | \$28 Minimum            |
| Next Eight (8) Thousand Gallons           | \$3.12 Per Thousand Gal |
| Next Six (6) Thousand Gallons             | \$3.28 Per Thousand Gal |
| Excess Over Fifteen (15) Thousand Gallons | \$3.43 Per Thousand Gal |



C

## HISTORICAL EXPENDITURE COMPARISON

| PUBLIC WORKS AUTHORITY (PWA)             |                   |                   |                   |                   |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| PWA EXPENDITURES                         | 2008/09<br>Actual | 2009/10<br>Actual | 2010/11<br>Actual | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual | 2015/16<br>BUDGET |
| PWA - Administrative (30)                |                   |                   |                   |                   |                   |                   |                   |                   |
| Personal Services                        | 0                 | 0                 | 0                 | 38,198            | 42,831            | 45,703            | 48,386            | 47,104            |
| Material/Supplies                        | 0                 | 0                 | 0                 | 231               | 4,321             | 1,441             | 1,497             | 1,860             |
| Other Serv & Chrgs                       | 110,635           | 108,058           | 110,225           | 26,758            | 41,298            | 71,177            | 73,041            | 74,000            |
| Capital Outlay                           | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>DEPARTMENT TOTAL</b>                  | <b>110,635</b>    | <b>108,058</b>    | <b>110,225</b>    | <b>65,187</b>     | <b>88,450</b>     | <b>118,321</b>    | <b>122,924</b>    | <b>122,964</b>    |
| PWA - Sanitation (31)                    |                   |                   |                   |                   |                   |                   |                   |                   |
| Personal Services                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Material/Supplies                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Other Serv & Chrgs                       | 135,338           | 126,275           | 112,239           | 113,915           | 116,684           | 117,802           | 117,297           | 120,000           |
| Capital Outlay                           | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>DEPARTMENT TOTAL</b>                  | <b>135,338</b>    | <b>126,275</b>    | <b>112,239</b>    | <b>113,915</b>    | <b>116,684</b>    | <b>117,802</b>    | <b>117,297</b>    | <b>120,000</b>    |
| PWA - Water (32)                         |                   |                   |                   |                   |                   |                   |                   |                   |
| Personal Services                        | 0                 | 0                 | 0                 | 171,966           | 163,971           | 144,380           | 123,641           | 153,875           |
| Material/Supplies                        | 0                 | 0                 | 0                 | 25,264            | 37,968            | 15,559            | 10,088            | 13,000            |
| Other Serv & Chrgs                       | 176,829           | 173,565           | 203,879           | 36,605            | 40,680            | 63,583            | 36,263            | 71,000            |
| Capital Outlay                           | 0                 | 0                 | 0                 | 20,396            | 0                 | 0                 | 0                 | 0                 |
| <b>DEPARTMENT TOTAL</b>                  | <b>176,829</b>    | <b>173,565</b>    | <b>203,879</b>    | <b>254,231</b>    | <b>242,619</b>    | <b>223,522</b>    | <b>169,992</b>    | <b>237,875</b>    |
| PWA - Wastewater (33)                    |                   |                   |                   |                   |                   |                   |                   |                   |
| Personal Services                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Material/Supplies                        | 0                 | 0                 | 0                 | 7,469             | 3,158             | 0                 | 362               | 0                 |
| Other Serv & Chrgs                       | 55,842            | 55,257            | 77,654            | 40,579            | 26,848            | 11,656            | 7,371             | 8,000             |
| Capital Outlay                           | 0                 | 0                 | 0                 | 9,946             | 0                 | 0                 | 0                 | 0                 |
| <b>DEPARTMENT TOTAL</b>                  | <b>55,842</b>     | <b>55,257</b>     | <b>77,654</b>     | <b>57,994</b>     | <b>30,006</b>     | <b>11,656</b>     | <b>7,733</b>      | <b>8,000</b>      |
| PWA - Waterline Replacement Project (36) |                   |                   |                   |                   |                   |                   |                   |                   |
| Personal Services                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Material/Supplies                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Other Serv & Chrgs                       | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Capital Outlay                           | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>DEPARTMENT TOTAL</b>                  | <b>0</b>          |
| <b>PWA TOTAL</b>                         | <b>478,644</b>    | <b>463,154</b>    | <b>503,997</b>    | <b>491,327</b>    | <b>477,759</b>    | <b>471,301</b>    | <b>417,946</b>    | <b>488,839</b>    |

## GOALS & OBJECTIVES

The Water and Sewer operations will include direction and oversight by the CPWA Superintendent for personnel who maintain and repair water production, water treatment, water distribution, and wastewater collection. The CPWA oversees all four water wells, one clear well, two lift stations, one elevated water tower, three cells at the lagoon that provide the most eco-friendly way to clean wastewater available, and one irrigation system. It is the responsibility of CPWA to ensure that all operations comply with federal and state environmental regulations.

| SEWER/WASTE WATER RATES  |                |
|--|----------------|
| Customer Base User Fee   |                |
| City Residential Customer  | \$28 per month |
| Rural Residential Customer   | \$31 per month |
| City Commercial Customer   | \$25 per month |
| Rural Commercial Customer  | \$28 per month |
| Base \$29.70<br>per 1,000 gal \$2.88   |                |
| Sewer Rates are calculated on the average water usage during the months of January, February and March of previous year. This average is set in January and will stay this rate until the following January. |                |
| Example:   |                |
| January Usage  | 1,700 gal      |
| February Usage   | 2,100 gal      |
| March Usage  | 1,500 gal      |
| Average 1,767 gal  |                |
| Base   | 29.70          |
| 1st 1,000 gal  | 2.88           |
| Next 767 gal   | 2.21           |
| Sewer Rate   | \$ 34.79       |

## SUMMARY OF REVENUE BY SOURCE

| REVENUES - PWA (30)          |                   |                   |                   |                   |                       |                |                      |                                |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|----------------|----------------------|--------------------------------|
| REVENUE BY SOURCE            | 2012/13<br>Actual | 2013/14<br>Actual | 2014/15<br>Actual |                   |                       |                | Projected<br>2015/16 | ESTIMATED<br>2016/17<br>Budget |
|                              |                   |                   |                   | Budget<br>2015/16 | Actual @<br>3/31/2016 | % of<br>Budget |                      |                                |
| <b>Intergovernmental</b>     |                   |                   |                   |                   |                       |                |                      |                                |
| Grants & Project Funding     | 0                 | 0                 | 0                 | 0                 | 0                     | 0.0%           | 0                    | 5,253,000                      |
| <b>INTERGOVERNMENTAL</b>     | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>              | <b>0.0%</b>    | <b>0</b>             | <b>5,253,000</b>               |
| <b>Charges for Services</b>  |                   |                   |                   |                   |                       |                |                      |                                |
| Late Charges                 | 7,508             | 20,431            | 19,459            | 20,000            | 14,218                | 71.1%          | 17,500               | 18,000                         |
| Sewer Sales                  | 173,201           | 179,725           | 211,584           | 205,000           | 181,526               | 88.5%          | 242,500              | 243,000                        |
| Sanitation Services          | 180,162           | 181,555           | 167,442           | 180,000           | 133,392               | 74.1%          | 175,950              | 176,000                        |
| Water Sales                  | 223,254           | 219,496           | 231,176           | 250,000           | 222,637               | 89.1%          | 290,500              | 291,000                        |
| Other Charges & Fees         |                   |                   |                   |                   | 2,475                 | 0.0%           | 3,000                | 3,000                          |
| <b>CHARGES FOR SERVICES</b>  | <b>584,125</b>    | <b>601,207</b>    | <b>629,661</b>    | <b>655,000</b>    | <b>554,248</b>        | <b>84.6%</b>   | <b>729,450</b>       | <b>731,000</b>                 |
| <b>Miscellaneous Revenue</b> |                   |                   |                   |                   |                       |                |                      |                                |
| Misc Revenue                 | 7,942             | 4,139             | 3,336             | 1,000             | 64                    | 6.4%           | 64                   | 100                            |
| Sewer Dump Fee               |                   |                   |                   |                   | 955                   | 0.0%           | 955                  | 500                            |
| Hay Income at Lift Station   |                   |                   |                   | 6,000             | 5,490                 | 91.5%          | 5,490                | 4,500                          |
| Reimbursement / FEMA         |                   |                   |                   |                   | 0                     | 0.0%           | 100,675              | 0                              |
| <b>TOTAL MISCELLANEOUS</b>   | <b>7,942</b>      | <b>4,139</b>      | <b>3,336</b>      | <b>7,000</b>      | <b>6,509</b>          | <b>93.0%</b>   | <b>107,184</b>       | <b>5,100</b>                   |
| <b>Investment Income</b>     |                   |                   |                   |                   |                       |                |                      |                                |
| Investment Income            | 743               | 693               | 463               | 420               | 345                   | 82.1%          | 450                  | 450                            |
| <b>TOTAL INVESTMENT INC</b>  | <b>743</b>        | <b>693</b>        | <b>463</b>        | <b>420</b>        | <b>345</b>            | <b>82.1%</b>   | <b>450</b>           | <b>450</b>                     |
| <b>PWA TOTAL</b>             | <b>592,810</b>    | <b>606,039</b>    | <b>633,460</b>    | <b>662,420</b>    | <b>561,102</b>        | <b>84.7%</b>   | <b>837,084</b>       | <b>5,989,550</b>               |

## SUMMARY OF PROJECTED USE

| PUBLIC WORKS AUTHORITY                          |                |                |                |                |                |               |                |                  |
|---|----------------|----------------|----------------|----------------|----------------|---------------|----------------|------------------|
| EXPENDITURES:                                   | 2012/13        | 2013/14        | 2014/15        | Budget         | Actual @       | % of          | Projected      | 2016/17          |
|   | Actual         | Actual         | Actual         | 2015/16        | 3/31/2016      | Budget        |                |                  |
| <b>PWA - Administrative (30)</b>                |                |                |                |                |                |               |                |                  |
| Personal Services                               | 42,831         | 45,703         | 48,386         | 47,104         | 39,043         | 82.9%         | 57,500         | 96,500           |
| Materials & Supplies                            | 4,321          | 1,441          | 1,497          | 1,860          | 1,791          | 96.3%         | 3,000          | 3,000            |
| Other Services & Charges                        | 41,298         | 71,177         | 73,041         | 74,000         | 61,478         | 83.1%         | 73,000         | 49,000           |
| Capital Outlay                                  |                |                |                |                |                | 0.0%          | 0              | 0                |
| <b>Department Total</b>                         | <b>88,450</b>  | <b>118,321</b> | <b>122,924</b> | <b>122,964</b> | <b>102,312</b> | <b>83.2%</b>  | <b>133,500</b> | <b>148,500</b>   |
| <b>PWA - Sanitation (31)</b>                    |                |                |                |                |                |               |                |                  |
| Personal Services                               |                |                |                |                |                | 0.0%          | 0              | 0                |
| Materials & Supplies                            |                |                |                |                |                | 0.0%          | 0              | 0                |
| Other Services & Charges                        | 116,684        | 117,802        | 117,297        | 120,000        | 77,339         | 64.4%         | 123,000        | 118,500          |
| Capital Outlay                                  |                |                |                |                |                | 0.0%          | 0              | 0                |
| <b>Department Total</b>                         | <b>116,684</b> | <b>117,802</b> | <b>117,297</b> | <b>120,000</b> | <b>77,339</b>  | <b>64.4%</b>  | <b>123,000</b> | <b>118,500</b>   |
| <b>PWA - Water (32)</b>                         |                |                |                |                |                |               |                |                  |
| Personal Services                               | 163,971        | 144,380        | 123,641        | 153,875        | 129,004        | 83.8%         | 185,000        | 215,000          |
| Materials & Supplies                            | 37,968         | 15,559         | 10,088         | 13,000         | 22,497         | 173.1%        | 28,350         | 23,000           |
| Other Services & Charges                        | 40,680         | 63,583         | 36,263         | 71,000         | 46,072         | 64.9%         | 61,653         | 60,000           |
| Capital Outlay                                  |                |                |                |                |                | 0.0%          | 0              | 0                |
| <b>Department Total</b>                         | <b>242,619</b> | <b>223,522</b> | <b>169,992</b> | <b>237,875</b> | <b>197,573</b> | <b>83.1%</b>  | <b>275,003</b> | <b>298,000</b>   |
| <b>PWA - Wastewater (33)</b>                    |                |                |                |                |                |               |                |                  |
| Personal Services                               |                |                |                |                |                | 0.0%          | 0              | 0                |
| Materials & Supplies                            | 3,158          |                | 362            |                |                | 0.0%          | 0              | 0                |
| Other Services & Charges                        | 26,848         | 11,656         | 7,371          | 8,000          | 7,740          | 96.8%         | 12,996         | 10,000           |
| Capital Outlay                                  |                |                |                |                |                | 0.0%          | 0              | 0                |
| <b>Department Total</b>                         | <b>30,006</b>  | <b>11,656</b>  | <b>7,733</b>   | <b>8,000</b>   | <b>7,740</b>   | <b>96.8%</b>  | <b>12,996</b>  | <b>10,000</b>    |
| <b>PWA - Waterline Replacement Project (36)</b> |                |                |                |                |                |               |                |                  |
| Personal Services                               |                |                |                |                |                | 0.0%          | 0              | 0                |
| Materials & Supplies                            |                |                |                |                | 752            | 0.0%          | 752            | 0                |
| Other Services & Charges                        |                |                |                |                | 129,475        | 0.0%          | 129,475        | 0                |
| Capital Outlay                                  |                |                |                |                |                | 0.0%          | 0              | 5,297,000        |
| <b>Department Total</b>                         | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>130,227</b> | <b>0.0%</b>   | <b>130,227</b> | <b>5,297,000</b> |
| <b>Transfers</b>                                |                |                |                |                |                |               |                |                  |
| Transfers                                       |                |                |                | 78,080         | 53,520         | 68.5%         | 85,000         | 105,000          |
| <b>Transfer Total</b>                           | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>78,080</b>  | <b>53,520</b>  | <b>68.5%</b>  | <b>85,000</b>  | <b>105,000</b>   |
| <b>TOTAL PWA</b>                                | <b>477,759</b> | <b>471,301</b> | <b>417,946</b> | <b>566,919</b> | <b>568,711</b> | <b>100.3%</b> | <b>759,726</b> | <b>5,977,000</b> |

## CAPITAL PROJECT SUMMARY

### SUMMARY

The Capital Improvements Fund will account for capital improvement projects budgeted for the City governmental fund types and will serve as a mechanism for benefiting the City.

### WATER SYSTEM IMPROVEMENT PROJECT

The loan and grant is administered on behalf of the Rural Utilities Service (RUS) by the State and Area staff of USDA, Rural Development. This project of replacing 18 miles of line is expected to begin spring/summer 2016 and expected to take 12-15 months to complete.

The existing water system in Crescent currently includes four water wells located southwest of Town, one elevated tank, a pump station at the ground storage tank, two turbine pumps, and a combination of ductile iron, transite, steel, and PVC distribution lines. The four wells provide a combined maximum flow of 830 gpm to the 100,000 gallon ground storage tank. In reality, the four pumps at the wells are rarely on at the same time resulting in an estimated continuous 500gpm. From the ground storage tank, two turbine pumps are used to deliver the water into a 134-ft tall, 200,000 gallon elevated spheroid tank which serves the town. The distribution piping from the elevated tank includes mostly ductile iron, transite, and PVC pipe. Most of the pipe, excluding the PVC, is in poor condition requiring the town's water maintenance department to repair leaks on a weekly basis. Many of the cast iron, steel, and

transite lines are over 50 years old and continue to deteriorate. The Crescent water system does not have enough adequate valves in working condition to allow for leak isolation. The lack of valves leaves large portions of town without water during maintenance. Additionally, the 200,000-gallon storage tank and the existing line size do not have the capacity to allow for a three-hour fire flow as verified in the hydraulic analysis. Due to plating and rust in the cast iron lines, many lines are restricted to small flows. This makes pressure inadequate at time especially in the east part of town.

The Town of Crescent does not currently have enough water storage to meet the 2-day storage recommended by the ODEQ or to meet 3-hour fire flows. Crescent would need 400,000 gallons of additional storage to meet the 2-day storage recommendation.

| <b>PROJECTED COSTS:</b>   |                    |
|---------------------------|--------------------|
| Construction              | 4,162,455          |
| Equipment/Generator       | 300,000            |
| Engineering               | 290,000            |
| Survey                    | 97,000             |
| Resident Inspection       | 76,800             |
| EID                       | 10,000             |
| Legal fees                | 50,679             |
| CDBG Grand Administration | 24,000             |
| Contingencies             | 416,066            |
| <b>Total</b>              | <b>\$5,427,000</b> |

| <b>PROJECTED FUNDING SOURCE:</b>            |                    |
|---|--------------------|
| Rural Development Loan                      | 3,600,000          |
| Rural Development Grant                     | 1,303,000          |
| Application Contribution                    | 224,000            |
| CDBG grant                                  | 300,000            |
| <b>Total Project Funding (All Sources):</b> | <b>\$5,427,000</b> |

Project Description and Purpose – The Town of Crescent's water system lacks properly sized lines, dependable piping material, adequate storage capacity for fire protection, and working isolation valves.

Many lines are 2" and 4" in size. Replacing the water lines with larger PVC lines will provide better pressure and volume in Town and will reduce the number of leaks and breaks incurred and will provide better fire protection. In addition to pipe replacement, emergency generators will be installed at all pump locations

The scope of this project will meet ODEQ requirements, the EPA's federal drinking water standards, and will provide water that is safe for the public. The project will improve pressures throughout town and improve firefighting capabilities.

**EMERGENCY GENERATORS PROJECT**

The City of Crescent will be installing 5 emergency generators beginning spring 2016 with CDBG grant funds. This project includes generators, propane tanks, pads and fencing. Bids were accepted and the project was awarded for a total contract amount of \$198,295. Project expected to complete summer/fall 2016.

The purpose of this project is to install emergency generators at all well and pump locations including the clearwell. This will provide Crescent with the ability to function during a power failure. To do nothing would increase the City's vulnerability to disaster.

**PROJECTED COSTS:**

|                                 |                   |
|---------------------------------|-------------------|
| Construction Activity           | 189,800           |
| Professional & Non-construction | 32,200            |
| Administration                  | 15,184            |
| <b>Total</b>                    | <b>\$ 237,184</b> |

**PROJECTED FUNDING SOURCE:**

|   |                   |
|---|-------------------|
| CDBG grant                                  | 204,984           |
| Rural Development Grant                     | 32,200            |
| <b>Total Project Funding (All Sources):</b> | <b>\$ 237,184</b> |

**SAFE ROUTES TO SCHOOLS PROJECT**

Pursuant to project funding through the Oklahoma Department of Transportation Alternative Program (TAP) and Safe Routes to Schools (SRTS) Programs, the City of Crescent will begin this project in fiscal year 2016/17. Already completing the competitive SRTS application process, and being awarded funds for the implementation of this project. The department will provide federal aid funding under the SRTS program not to exceed the amount of two hundred thousand dollars (\$200,000) for the infrastructure part of this project. The department will provide federal aid funding from the SRTS program not to exceed the amount of twenty thousand dollars (\$20,000) for the non-infrastructure part of this project.

**DEBT SERVICE**

§11-17-212. Funds - Establishment - Kinds.

A municipality shall establish funds consistent with legal and operating requirements:

3. Debt service fund, which shall include the municipal sinking fund, established to account for the retirement of general obligation bonds or other long-term debt and payment of interest thereon and judgments as provided by law. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the debt service fund;

## LOOKING FORWARD

### FISCAL 2017 OBJECTIVES

The renewed interest of both corporate and individual businesses, alongside the commitment of current business owners, will serve as a catalyst for re-energizing our local economy. By making our city government friendlier to work with, we will continue growth and development of our community, as we seek to restore the energy and vitality to our downtown Main Street area, and revitalize residential housing areas to encourage pride in home ownership.

### FUTURE CONSIDERATIONS

Future Goals: To develop the Community Center so that the track area includes a playground, splash pad, and other activities that promote the physical health of our residents. To encourage more businesses to open store fronts on Main Street so that a vibrant downtown becomes the norm again. To plan opportunities for the community to come together for annual events, summer festivities, and special celebrations. To treat every citizen with respect and dignity as each department within the city organization fulfills its mandate and mission even when some of our responsibilities are not popular. To create an environment where citizens enjoy spending time, and to plan ways to take advantage of the beautiful area of the state that we live in and call our home.



FISCAL YEAR SUMMARY



**FY2014/15 – ACTUAL**

| ALL FUNDS - SUMMARY OF REVENUE BY SOURCE |                                |                |                   |                   |                     |                      |                  |               |                      |                  |                        |                  |
|--|--------------------------------|----------------|-------------------|-------------------|---------------------|----------------------|------------------|---------------|----------------------|------------------|------------------------|------------------|
| Fund #                                   | FUND NAME                      | Taxes          | License & Permits | Intergovernmental | Investment Earnings | Charges for Services | Fines & Forfeits | Other Revenue | Transfers From Funds | Revenue Total    | Beginning Fund Balance | TOTAL            |
| 01                                       | General Fund                   | 696,047        | 2,550             | 168,268           |                     | 6,201                | 45,581           | 10,142        | 253,721              | 1,182,510        | 201,211                | 1,383,721        |
| 02                                       | Electric Sale Trust Fund       |                |                   |                   | 44,230              |                      |                  |               |                      | 44,230           | 3,651,024              | 3,695,254        |
| 03                                       | Street & Alley Fund            |                |                   | 14,050            |                     |                      |                  |               |                      | 14,050           | 52,050                 | 66,100           |
| 04                                       | Street Capital Improvement     |                |                   |                   |                     |                      |                  |               |                      | -                | 174,034                | 174,034          |
| 05                                       | Grant Fund                     |                |                   | 145,121           |                     |                      |                  |               | 138,657              | 283,778          | (4,809)                | 278,969          |
| 06                                       | Fire Department CIP Fund       |                |                   | 500               |                     | 4,440                |                  |               |                      | 4,940            | 34,234                 | 39,174           |
| 07                                       | Drug Enforcement Fund          |                |                   |                   |                     |                      |                  |               |                      | -                | 940                    | 940              |
| 08                                       | CLEET Fund                     |                |                   |                   |                     |                      | 6,422            |               |                      | 6,422            | 916                    | 7,338            |
| 09                                       | Police Equipment/Training Fund |                |                   |                   |                     |                      | 8,449            |               |                      | 8,449            | 13,585                 | 22,034           |
|  | <b>TOTAL</b>                   | <b>696,047</b> | <b>2,550</b>      | <b>327,939</b>    | <b>44,230</b>       | <b>10,641</b>        | <b>60,452</b>    | <b>10,142</b> | <b>392,378</b>       | <b>1,544,379</b> | <b>4,123,185</b>       | <b>5,667,564</b> |

| GENERAL FUND - SUMMARY OF APPROPRIATIONS BY DEPARTMENT |                    |                   |                      |                          |                |              |          |                   |                |
|--|--------------------|-------------------|----------------------|--------------------------|----------------|--------------|----------|-------------------|----------------|
| Dept. #  | FUND: Department   | Personal Services | Materials & Supplies | Other Services & Charges | Capital Outlay | Debt Service |          | Transfers To Fund | TOTAL          |
| 01   | General Government | 245,790           |                      |                          |                |              |          |                   | 245,790        |
| 02   | Municipal Court    | 7,679             |                      |                          |                |              |          |                   | 7,679          |
| 03   | City Clerk         | 54,656            |                      |                          |                |              |          |                   | 54,656         |
| 04   | Treasurer          | 2,525             |                      |                          |                |              |          |                   | 2,525          |
| 05   | Community Center   | 6,796             |                      |                          |                |              |          |                   | 6,796          |
| 06   | Library            | 38,935            |                      |                          |                |              |          |                   | 38,935         |
| 07   | Police             | 408,311           |                      |                          |                |              |          |                   | 408,311        |
| 08   | Fire               | 52,645            |                      |                          |                |              |          |                   | 52,645         |
| 09   | City Attorney      | 5,648             |                      |                          |                |              |          |                   | 5,648          |
| 10   | Code Enforcement   | 5,408             |                      |                          |                |              |          |                   | 5,408          |
| 11   | Parks              | 6,592             |                      |                          |                |              |          |                   | 6,592          |
| 12   | Streets            | 150               |                      |                          |                |              |          |                   | 150            |
| 13   | Swimming Pool      | 1,151             |                      |                          |                |              |          |                   | 1,151          |
|  | <b>TOTAL</b>       | <b>836,286</b>    | <b>0</b>             | <b>0</b>                 | <b>0</b>       | <b>0</b>     | <b>0</b> | <b>0</b>          | <b>836,286</b> |

| ALL FUNDS - SUMMARY OF APPROPRIATIONS |                                |                   |                      |                          |                |              |          |                   |                  |
|---------------------------------------|--------------------------------|-------------------|----------------------|--------------------------|----------------|--------------|----------|-------------------|------------------|
| Fund #                                | FUND                           | Personal Services | Materials & Supplies | Other Services & Charges | Capital Outlay | Debt Service |          | Transfers To Fund | TOTAL            |
| 01                                    | General Fund                   | 836,286           | 0                    | 237,513                  | 0              | 0            | 0        | 0                 | 1,073,799        |
| 02                                    | Electric Sale Trust Fund       |                   |                      |                          |                |              |          | 58,297            | 58,297           |
| 03                                    | Street & Alley Fund            | 1,712             |                      |                          |                |              |          |                   | 1,712            |
| 04                                    | Street Capital Improvement     | 2,146             |                      |                          | 14,120         |              |          | 138,657           | 154,923          |
| 05                                    | Grant Fund                     |                   |                      |                          | 271,279        |              |          |                   | 271,279          |
| 06                                    | Fire Department CIP Fund       |                   |                      |                          |                |              |          |                   | -                |
| 07                                    | Drug Enforcement Fund          |                   |                      |                          |                |              |          |                   |                  |
| 08                                    | CLEET Fund                     |                   |                      |                          |                |              | 6,915    |                   | 6,915            |
| 09                                    | Police Equipment/Training Fund |                   |                      |                          |                |              | 2,246    |                   | 2,246            |
|                                       | <b>TOTAL</b>                   | <b>840,144</b>    | <b>0</b>             | <b>237,513</b>           | <b>285,399</b> | <b>0</b>     | <b>0</b> | <b>206,115</b>    | <b>1,569,171</b> |

| Ending Fund Balance |
|---------------------|
| 309,922             |
| 3,636,957           |
| 64,388              |
| 19,111              |
| 7,690               |
| 39,174              |
| 940                 |
| 423                 |
| 19,788              |
| <b>4,098,393</b>    |

FY2015/16 – ESTIMATED

| ALL FUNDS - SUMMARY OF REVENUE BY SOURCE |                                |                |                   |                   |                     |                      |                  |               |                      |                  |                        |                  |
|--|--------------------------------|----------------|-------------------|-------------------|---------------------|----------------------|------------------|---------------|----------------------|------------------|------------------------|------------------|
| Fund #                                   | FUND NAME                      | Taxes          | License & Permits | Intergovernmental | Investment Earnings | Charges for Services | Fines & Forfeits | Other Revenue | Transfers From Funds | Revenue Total    | Beginning Fund Balance | TOTAL            |
| 01                                       | General Fund                   | 477,149        | 3,000             | 33,395            |                     | 4,135                | 44,300           | 4,603         | 145,000              | 711,582          | 309,922                | 1,021,504        |
| 02                                       | Electric Sale Trust Fund       |                |                   |                   | 74,325              |                      |                  |               |                      | 74,325           | 3,636,957              | 3,711,282        |
| 03                                       | Street & Alley Fund            |                |                   | 13,600            |                     |                      |                  |               |                      | 13,600           | 64,388                 | 77,988           |
| 04                                       | Street Capital Improvement     |                |                   |                   |                     |                      |                  |               |                      | -                | 19,111                 | 19,111           |
| 05                                       | Grant Fund                     |                |                   | 237,184           |                     |                      |                  |               | 3,520                | 240,704          | 7,690                  | 248,394          |
| 06                                       | Fire Department CIP Fund       |                |                   |                   |                     | 2,700                |                  | 500           |                      | 3,200            | 39,174                 | 42,374           |
| 07                                       | Drug Enforcement Fund          |                |                   |                   |                     |                      |                  |               |                      | -                | 940                    | 940              |
| 08                                       | CLEET Fund                     |                |                   |                   |                     |                      | 3,700            |               |                      | 3,700            | 423                    | 4,123            |
| 09                                       | Police Equipment/Training Fund |                |                   |                   |                     |                      | 4,900            |               | 940                  | 5,840            | 19,788                 | 25,628           |
| <b>TOTAL</b>                             |                                | <b>477,149</b> | <b>3,000</b>      | <b>284,179</b>    | <b>74,325</b>       | <b>6,835</b>         | <b>52,900</b>    | <b>5,103</b>  | <b>149,460</b>       | <b>1,052,951</b> | <b>4,098,393</b>       | <b>5,151,344</b> |

| GENERAL FUND - SUMMARY OF APPROPRIATIONS BY DEPARTMENT |                    |                   |                      |                          |                |               |          |                   |           |                |
|--|--------------------|-------------------|----------------------|--------------------------|----------------|---------------|----------|-------------------|-----------|----------------|
| Dept. #  | FUND: Department   | Personal Services | Materials & Supplies | Other Services & Charges | Capital Outlay | Debt Service  |          | Transfers To Fund | Estimated | TOTAL          |
| 01   | General Government | 107,000           | 23,000               | 114,000                  |                |               |          |                   |           | 244,000        |
| 02   | Municipal Court    | 8,575             |                      | 115                      |                |               |          |                   |           | 8,690          |
| 03   | City Clerk         | 64,500            |                      | 450                      |                |               |          |                   |           | 64,950         |
| 04   | Treasurer          | 565               |                      |                          |                |               |          |                   |           | 565            |
| 05   | Community Center   |                   | 650                  | 6,750                    |                |               |          |                   |           | 7,400          |
| 06   | Library            | 35,400            | 5,725                | 2,250                    |                |               |          |                   |           | 43,375         |
| 07   | Police             | 361,500           | 13,000               | 17,300                   |                | 16,214        |          |                   |           | 408,014        |
| 08   | Fire               | 1,080             | 1,600                | 43,500                   |                |               |          |                   |           | 46,180         |
| 09   | City Attorney      |                   |                      | 7,000                    |                |               |          |                   |           | 7,000          |
| 10   | Code Enforcement   | 4,050             |                      |                          |                |               |          |                   |           | 4,050          |
| 11   | Parks              |                   | 1,650                | 5,200                    |                |               |          |                   |           | 6,850          |
| 12   | Streets            |                   |                      |                          |                |               |          |                   |           | -              |
| 13   | Swimming Pool      |                   |                      | 1,150                    |                |               |          |                   |           | 1,150          |
| <b>TOTAL</b>   |                    | <b>582,670</b>    | <b>45,625</b>        | <b>197,715</b>           | <b>0</b>       | <b>16,214</b> | <b>0</b> | <b>0</b>          | <b>0</b>  | <b>842,224</b> |

| ALL FUNDS - SUMMARY OF APPROPRIATIONS |                                |                   |                      |                          |                |               |          |                   |                       |                  |
|---------------------------------------|--------------------------------|-------------------|----------------------|--------------------------|----------------|---------------|----------|-------------------|-----------------------|------------------|
| Fund #                                | FUND                           | Personal Services | Materials & Supplies | Other Services & Charges | Capital Outlay | Debt Service  |          | Transfers To Fund | Estimated to Year End | TOTAL            |
| 01                                    | General Fund                   | 582,670           | 45,625               | 197,715                  | 0              | 16,214        | 0        | 0                 | 82,814                | 925,038          |
| 02                                    | Electric Sale Trust Fund       |                   |                      |                          |                |               |          | 60,000            | (14,625)              | 45,375           |
| 03                                    | Street & Alley Fund            |                   | 5,500                | 4,811                    | 13,000         |               |          |                   | (2,900)               | 20,411           |
| 04                                    | Street Capital Improvement     |                   |                      |                          | 19,111         |               |          |                   |                       | 19,111           |
| 05                                    | Grant Fund                     |                   |                      |                          | 237,184        |               |          |                   |                       | 237,184          |
| 06                                    | Fire Department CIP Fund       |                   |                      |                          |                |               |          |                   | (3,000)               | (3,000)          |
| 07                                    | Drug Enforcement Fund          |                   |                      |                          |                |               |          | 940               |                       | 940              |
| 08                                    | CLEET Fund                     |                   |                      | 3,200                    |                |               |          |                   | 314                   | 3,514            |
| 09                                    | Police Equipment/Training Fund |                   | 5,000                |                          |                |               |          |                   | 1,094                 | 6,094            |
| <b>TOTAL</b>                          |                                | <b>582,670</b>    | <b>56,125</b>        | <b>205,726</b>           | <b>269,295</b> | <b>16,214</b> | <b>0</b> | <b>60,940</b>     | <b>63,697</b>         | <b>1,254,667</b> |

| Ending Fund Balance |
|---------------------|
| 96,466              |
| 3,665,907           |
| 57,577              |
| -                   |
| 11,210              |
| 45,374              |
| -                   |
| 609                 |
| 19,534              |
| <b>3,896,677</b>    |

**FY2016/17 – PROJECTED**

| ALL FUNDS - SUMMARY OF REVENUE BY SOURCE |                                |                |                   |                   |                     |                      |                  |               |                      |                  |                        |                  |
|--|--------------------------------|----------------|-------------------|-------------------|---------------------|----------------------|------------------|---------------|----------------------|------------------|------------------------|------------------|
| Fund #                                   | FUND NAME                      | Taxes          | License & Permits | Intergovernmental | Investment Earnings | Charges for Services | Fines & Forfeits | Other Revenue | Transfers From Funds | Revenue Total    | Beginning Fund Balance | TOTAL            |
| 01                                       | General Fund                   | 504,000        | 3,000             | 37,600            |                     | 14,835               | 42,950           | 15,103        | 185,000              | 802,488          | 96,466                 | 898,954          |
| 02                                       | Electric Sale Trust Fund       |                |                   |                   | 74,625              |                      |                  |               |                      | 74,625           | 3,665,907              | 3,740,532        |
| 03                                       | Street & Alley Fund            |                |                   | 13,900            |                     |                      |                  |               |                      | 13,900           | 57,577                 | 71,477           |
| 04                                       | Street Capital Improvement     |                |                   |                   |                     |                      |                  |               |                      | -                | -                      | -                |
| 05                                       | Grant Fund                     |                |                   | 220,000           |                     |                      |                  |               |                      | 220,000          | 11,210                 | 231,210          |
| 06                                       | Fire Department CIP Fund       |                |                   |                   |                     | 3,000                |                  |               |                      | 3,000            | 45,374                 | 48,374           |
| 07                                       | Drug Enforcement Fund          |                |                   |                   |                     |                      |                  |               |                      | -                | -                      | -                |
| 08                                       | CLEET Fund                     |                |                   |                   |                     |                      | 3,750            |               |                      | 3,750            | 609                    | 4,359            |
| 09                                       | Police Equipment/Training Fund |                |                   |                   |                     |                      | 4,950            |               |                      | 4,950            | 19,534                 | 24,484           |
|  | <b>TOTAL</b>                   | <b>504,000</b> | <b>3,000</b>      | <b>271,500</b>    | <b>74,625</b>       | <b>17,835</b>        | <b>51,650</b>    | <b>15,103</b> | <b>185,000</b>       | <b>1,122,713</b> | <b>3,896,677</b>       | <b>5,019,390</b> |

| GENERAL FUND - SUMMARY OF APPROPRIATIONS BY DEPARTMENT |                    |                   |                      |                          |                |               |          |                   |          |                |
|--|--------------------|-------------------|----------------------|--------------------------|----------------|---------------|----------|-------------------|----------|----------------|
| Dept. #  | FUND: Department   | Personal Services | Materials & Supplies | Other Services & Charges | Capital Outlay | Debt Service  |          | Transfers To Fund |          | TOTAL          |
| 01   | General Government | 68,875            | 10,200               | 100,500                  |                |               |          |                   |          | 179,575        |
| 02   | Municipal Court    | 9,360             |                      | 150                      |                |               |          |                   |          | 9,510          |
| 03   | City Clerk         | 80,290            |                      | 500                      |                |               |          |                   |          | 80,790         |
| 04   | Treasurer          | 570               |                      |                          |                |               |          |                   |          | 570            |
| 05   | Community Center   |                   | 450                  | 7,400                    |                |               |          |                   |          | 7,850          |
| 06   | Library            | 29,500            | 5,500                | 2,200                    |                |               |          |                   |          | 37,200         |
| 07   | Police             | 361,750           | 13,500               | 12,878                   |                | 16,500        |          |                   |          | 404,628        |
| 08   | Fire               | 960               | 4,680                | 32,300                   |                |               |          |                   |          | 37,940         |
| 09   | City Attorney      |                   |                      | 6,500                    |                |               |          |                   |          | 6,500          |
| 10   | Code Enforcement   | 19,750            | 250                  | 500                      |                |               |          |                   |          | 20,500         |
| 11   | Parks              |                   | 1,650                | 5,200                    |                |               |          |                   |          | 6,850          |
| 12   | Streets            |                   |                      |                          |                |               |          |                   |          | -              |
| 13   | Swimming Pool      |                   |                      | 1,150                    |                |               |          |                   |          | 1,150          |
|  | <b>TOTAL</b>       | <b>571,055</b>    | <b>36,230</b>        | <b>169,278</b>           | <b>0</b>       | <b>16,500</b> | <b>0</b> | <b>0</b>          | <b>0</b> | <b>793,063</b> |

| ALL FUNDS - SUMMARY OF APPROPRIATIONS |                                |                   |                      |                          |                |               |          |                   |          |                  |
|---------------------------------------|--------------------------------|-------------------|----------------------|--------------------------|----------------|---------------|----------|-------------------|----------|------------------|
| Fund #                                | FUND                           | Personal Services | Materials & Supplies | Other Services & Charges | Capital Outlay | Debt Service  |          | Transfers To Fund |          | TOTAL            |
| 01                                    | General Fund                   | 571,055           | 36,230               | 169,278                  | 0              | 16,500        | 0        | 0                 | 0        | 793,063          |
| 02                                    | Electric Sale Trust Fund       |                   |                      |                          |                |               |          | 60,000            |          | 60,000           |
| 03                                    | Street & Alley Fund            |                   | 6,000                | 5,000                    |                |               |          |                   |          | 11,000           |
| 04                                    | Street Capital Improvement     |                   |                      |                          |                |               |          |                   |          | -                |
| 05                                    | Grant Fund                     |                   |                      |                          | 220,000        |               |          |                   |          | 220,000          |
| 06                                    | Fire Department CIP Fund       |                   |                      |                          |                |               |          |                   |          | -                |
| 07                                    | Drug Enforcement Fund          |                   |                      |                          |                |               |          |                   |          | -                |
| 08                                    | CLEET Fund                     |                   |                      | 3,700                    |                |               |          |                   |          | 3,700            |
| 09                                    | Police Equipment/Training Fund |                   | 2,500                |                          |                |               |          |                   |          | 2,500            |
|                                       | <b>TOTAL</b>                   | <b>571,055</b>    | <b>44,730</b>        | <b>177,978</b>           | <b>220,000</b> | <b>16,500</b> | <b>0</b> | <b>60,000</b>     | <b>0</b> | <b>1,090,263</b> |

| Ending Fund Balance |
|---------------------|
| 105,891             |
| 3,680,532           |
| 60,477              |
| -                   |
| 11,210              |
| 48,374              |
| -                   |
| 659                 |
| 21,984              |
| <b>3,929,127</b>    |

FY2015/16 – ESTIMATED – PWA

| CRESCENT PUBLIC WORKS AUTHORITY - SUMMARY OF REVENUE BY SOURCE |                              |                |                     |                |                 |                            |                        |                                |                |                            |                  |                              |                  |
|--|------------------------------|----------------|---------------------|----------------|-----------------|----------------------------|------------------------|--------------------------------|----------------|----------------------------|------------------|------------------------------|------------------|
| Dept. #  | FUND:<br>Department          | Sewer<br>Sales | Sanitation<br>Sales | Water<br>Sales | Late<br>Charges | Other<br>Charges<br>& Fees | Investment<br>Earnings | Grants &<br>Project<br>Funding | Misc.          | Transfers<br>From<br>Funds | Revenue<br>Total | Beginning<br>Fund<br>Balance | TOTAL            |
| 30   | Public Works Authority (PWA) | 242,500        | 175,950             | 290,500        | 17,500          | 3,000                      | 450                    |                                | 107,184        |                            | 837,084          | 347,512                      |                  |
| <b>TOTAL</b>   |                              | <b>242,500</b> | <b>175,950</b>      | <b>290,500</b> | <b>17,500</b>   | <b>3,000</b>               | <b>450</b>             | <b>0</b>                       | <b>107,184</b> | <b>0</b>                   | <b>837,084</b>   |                              | <b>1,184,596</b> |

| CRESCENT PUBLIC WORKS AUTHORITY - SUMMARY OF APPROPRIATIONS BY DEPARTMENT |                              |                      |                            |                                |                   |                 |          |  |                      |                             | Ending<br>Fund<br>Balance |                |
|---|------------------------------|----------------------|----------------------------|--------------------------------|-------------------|-----------------|----------|--|----------------------|-----------------------------|---------------------------|----------------|
| Dept. #   | FUND:<br>Department          | Personal<br>Services | Materials<br>&<br>Supplies | Other<br>Services &<br>Charges | Capital<br>Outlay | Debt<br>Service |          |  | Transfers<br>To Fund | Es timate<br>to Year<br>End |                           | TOTAL          |
| 30  | Public Works Authority (PWA) |                      |                            |                                |                   |                 |          |  |                      | 27,450                      | 27,450                    |                |
| 30-30   | Administration               | 57,500               | 3,000                      | 73,000                         |                   |                 |          |  |                      |                             | 133,500                   |                |
| 30-31   | Sanitation                   |                      |                            | 123,000                        |                   |                 |          |  |                      |                             | 123,000                   |                |
| 30-32   | Water                        | 185,000              | 28,350                     | 61,653                         |                   |                 |          |  |                      |                             | 275,003                   |                |
| 30-33   | Wastewater                   |                      |                            | 12,996                         |                   |                 |          |  |                      |                             | 12,996                    |                |
| 30-36   | Waterline Replacement        |                      | 752                        | 129,475                        |                   |                 |          |  |                      |                             | 130,227                   |                |
|   | Transfers Out                |                      |                            |                                |                   |                 |          |  | 85,000               |                             | 85,000                    |                |
| <b>TOTAL</b>  |                              | <b>242,500</b>       | <b>32,102</b>              | <b>400,124</b>                 | <b>0</b>          | <b>0</b>        | <b>0</b> |  | <b>85,000</b>        | <b>27,450</b>               | <b>787,176</b>            |                |
|   |                              |                      |                            |                                |                   |                 |          |  |                      |                             |                           | <b>397,420</b> |

FY2016/17 – PROJECTED – PWA

| CRESCENT PUBLIC WORKS AUTHORITY - SUMMARY OF REVENUE BY SOURCE |                              |                |                     |                |                 |                            |                        |                                |              |                            |                  |                              |                  |
|--|------------------------------|----------------|---------------------|----------------|-----------------|----------------------------|------------------------|--------------------------------|--------------|----------------------------|------------------|------------------------------|------------------|
| Dept. #  | FUND:<br>Department          | Sewer<br>Sales | Sanitation<br>Sales | Water<br>Sales | Late<br>Charges | Other<br>Charges<br>& Fees | Investment<br>Earnings | Grants &<br>Project<br>Funding | Misc.        | Transfers<br>From<br>Funds | Revenue<br>Total | Beginning<br>Fund<br>Balance | TOTAL            |
| 30   | Public Works Authority (PWA) | 243,000        | 176,000             | 291,000        | 18,000          | 3,000                      | 450                    | 5,253,000                      | 5,100        |                            | 5,989,550        | 397,420                      |                  |
| <b>TOTAL</b>   |                              | <b>243,000</b> | <b>176,000</b>      | <b>291,000</b> | <b>18,000</b>   | <b>3,000</b>               | <b>450</b>             | <b>5,253,000</b>               | <b>5,100</b> | <b>0</b>                   | <b>5,989,550</b> |                              | <b>6,386,970</b> |

| CRESCENT PUBLIC WORKS AUTHORITY - SUMMARY OF APPROPRIATIONS BY DEPARTMENT |                              |                      |                            |                                |                   |                 |          |         |                      |           | Ending<br>Fund<br>Balance |                |
|---|------------------------------|----------------------|----------------------------|--------------------------------|-------------------|-----------------|----------|---------|----------------------|-----------|---------------------------|----------------|
| Dept. #   | FUND:<br>Department          | Personal<br>Services | Materials<br>&<br>Supplies | Other<br>Services &<br>Charges | Capital<br>Outlay | Debt<br>Service |          |         | Transfers<br>To Fund | TOTAL     |                           |                |
| 30  | Public Works Authority (PWA) |                      |                            |                                |                   |                 |          |         |                      | -         |                           |                |
| 30-30   | Administration               | 96,500               | 3,000                      | 49,000                         |                   |                 |          |         |                      | 148,500   |                           |                |
| 30-31   | Sanitation                   |                      |                            | 118,500                        |                   |                 |          |         |                      | 118,500   |                           |                |
| 30-32   | Water                        | 215,000              | 23,000                     | 60,000                         |                   |                 |          |         |                      | 298,000   |                           |                |
| 30-33   | Wastewater                   |                      |                            | 10,000                         |                   |                 |          |         |                      | 10,000    |                           |                |
| 30-36   | Waterline Replacement        |                      |                            |                                | 5,297,000         |                 |          |         |                      | 5,297,000 |                           |                |
|   | Transfers Out                |                      |                            |                                |                   |                 |          | 105,000 |                      | 105,000   |                           |                |
| <b>TOTAL</b>  |                              | <b>311,500</b>       | <b>26,000</b>              | <b>237,500</b>                 | <b>5,297,000</b>  | <b>0</b>        | <b>0</b> |         | <b>105,000</b>       | <b>0</b>  | <b>5,977,000</b>          |                |
|   |                              |                      |                            |                                |                   |                 |          |         |                      |           |                           | <b>409,970</b> |

RESOLUTION 16-11

**A RESOLUTION ADOPTING THE OPERATING BUDGET  
FOR FISCAL YEAR 2016-2017 FOR THE CITY OF CRESCENT**

WHEREAS, the City Council of the City of Crescent, Oklahoma, has completed the budget process required in 11 O.S. Sections 17-201 et seq.: and

WHEREAS, the City Council has agreed upon the estimated revenues, and necessary appropriations for the various accounts of the City of Crescent within various funds for the 2016-2017 fiscal year; and

WHEREAS, pursuant to Title 11 Section 17-209 the budget must be approved by resolution

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CRESCENT, OKLAHOMA, AS FOLLOWS:

Section 1. That the 2016-2017 fiscal year operating budget for the City of Crescent be adopted and approved hereby in the amounts reflected in Exhibit "A" attached to this resolution which lists expenditures by department and classification as required by 11 O.S. Section 17-213.

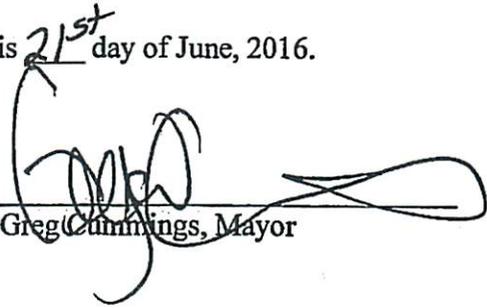
Section 2. That this resolution and a copy of the adopted budget be transmitted to the Oklahoma State Auditor and Inspector and one copy be transmitted to the Clerk of this municipality.

Section 3. That those expenditures by department and classification as defined by Title 11 Section 17-213 are approved and adopted.

PASSED, APPROVED AND ADOPTED this 21<sup>st</sup> day of June, 2016.

ATTEST:

  
Tonya Oliver, City Clerk/Treasurer  
City of Crescent, Oklahoma

  
Greg Cummings, Mayor



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**CITY OF CRESCENT  
BUDGET SUMMARY  
FISCAL YEAR 2016-17  
EXHIBIT "A"**

|                                  | <u>General Gov</u> | <u>Elec Sale<br/>Trust</u> | <u>Street &amp;<br/>Alley</u> | <u>Grant</u>   | <u>Fire CIP</u> |
|----------------------------------|--------------------|----------------------------|-------------------------------|----------------|-----------------|
| Projected Beginning Fund Balance | \$ 116,609         | \$ 3,665,907               | \$ 57,577                     | \$ 11,210      | \$ 45,374       |
| <b><u>REVENUE BY SOURCE</u></b>  |                    |                            |                               |                |                 |
| Taxes                            | 504,000            |                            |                               |                |                 |
| Intergovernmental                | 37,600             |                            | 13,900                        | 220,000        |                 |
| Licenses & Permits               | 3,000              |                            |                               |                |                 |
| Charges for Services             | 14,835             |                            |                               |                | 3,000           |
| Fines & Forfeits                 | 51,650             |                            |                               |                |                 |
| Misc Revenue                     | 15,103             |                            |                               |                |                 |
| Other Financing Services         |                    | 74,625                     |                               |                |                 |
| Transfer In                      | 185,000            |                            |                               |                |                 |
| <b>TOTAL REVENUE</b>             | <b>811,188</b>     | <b>74,625</b>              | <b>13,900</b>                 | <b>220,000</b> | <b>3,000</b>    |
| <b><u>APPROPRIATIONS</u></b>     |                    |                            |                               |                |                 |
| General Government               | 179,575            |                            |                               |                |                 |
| Municipal Court                  | 9,510              |                            |                               |                |                 |
| City Clerk                       | 80,790             |                            |                               |                |                 |
| Treasurer                        | 570                |                            |                               |                |                 |
| Community Center                 | 7,850              |                            |                               |                |                 |
| Library                          | 37,200             |                            |                               |                |                 |
| Police                           | 404,628            |                            |                               |                |                 |
| Fire                             | 37,940             |                            |                               |                |                 |
| City Attorney                    | 6,500              |                            |                               |                |                 |
| Code Enforcement                 | 20,500             |                            |                               |                |                 |
| Parks                            | 6,850              |                            |                               |                |                 |
| Swimming Pool                    | 1,150              |                            |                               |                |                 |
| CLEET                            | 3,700              |                            |                               |                |                 |
| Police E/T                       | 2,500              |                            |                               |                |                 |
| Streets & Alleys                 |                    |                            | 11,000                        |                |                 |
| Grants                           |                    |                            |                               | 220,000        |                 |
| Transfer Out                     |                    | 60,000                     |                               |                |                 |
| <b>TOTAL USES</b>                | <b>799,263</b>     | <b>60,000</b>              | <b>11,000</b>                 | <b>220,000</b> | <b>-</b>        |
| Projected Ending Fund Balance    | \$ 128,534         | \$ 3,680,532               | \$ 60,477                     | \$ 11,210      | \$ 48,374       |
| <b>NET CHANGE</b>                | <b>11,925</b>      | <b>14,625</b>              | <b>2,900</b>                  | <b>-</b>       | <b>3,000</b>    |

RESOLUTION 16-12

**A RESOLUTION ADOPTING THE OPERATING BUDGET  
FOR FISCAL YEAR 2016-2017 FOR THE CRESCENT PUBLIC WORKS**

WHEREAS, the City Council of the Crescent Public Works of Crescent, Oklahoma, has completed the budget process required in 11 O.S. Sections 17-201 et seq.: and

WHEREAS, the City Council has agreed upon the estimated revenues, and necessary appropriations for the various accounts of the Crescent Public Works within various funds for the 2016-2017 fiscal year; and

WHEREAS, pursuant to Title 11 Section 17-209 the budget must be approved by resolution

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CRESCENT PUBLIC WORKS OF CRESCENT, OKLAHOMA, AS FOLLOWS:

Section 1. That the 2016-2017 fiscal year operating budget for the Crescent Public Works be adopted and approved hereby in the amounts reflected in Exhibit "A" attached to this resolution which lists expenditures by department and classification as required by 11 O.S. Section 17-213.

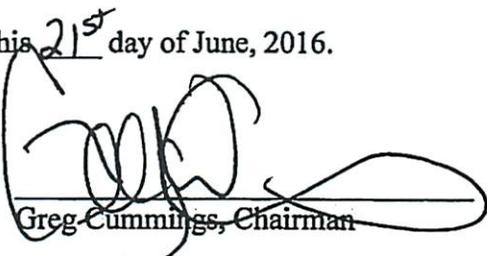
Section 2. That this resolution and a copy of the adopted budget be transmitted to the Oklahoma State Auditor and Inspector and one copy be transmitted to the Secretary of this Authority.

Section 3. That those expenditures by department and classification as defined by Title 11 Section 17-213 are approved and adopted.

PASSED, APPROVED AND ADOPTED this 21<sup>st</sup> day of June, 2016.

ATTEST:

  
\_\_\_\_\_  
Tonya Oliver, Secretary  
Crescent Public Works, Crescent, OK

  
\_\_\_\_\_  
Greg Cummings, Chairman



**CRESCENT PUBLIC WORKS AUTHORITY  
BUDGET SUMMARY  
FISCAL YEAR 2016-17  
EXHIBIT "A"**

|  | <u>PWA</u>            |
|--|-----------------------|
| <b>Projected Beginning Fund Balance</b>  | <b>\$ 397,420</b>     |
| <br><b><u>REVENUE BY SOURCE</u></b>      |                       |
| Intergovernmental                        | 5,253,000             |
| Charges for Services                     | 731,000               |
| Misc Revenue                             | 5,100                 |
| Other Financing Services                 | 450                   |
|  | <b>5,989,550</b>      |
| <br><b><u>APPROPRIATIONS</u></b>         |                       |
| PWA - Administration                     | 148,500               |
| PWA - Sanitation                         | 118,500               |
| PWA - Water                              | 298,000               |
| PWA - Wastewater                         | 10,000                |
| PWA - Waterline Replacement              | 5,297,000             |
| Transfer Out                             | 105,000               |
|  | <b>5,977,000</b>      |
| <br><b>Projected Ending Fund Balance</b> | <br><b>\$ 409,970</b> |
| <br><b>NET CHANGE</b>                    | <br><b>12,550</b>     |