

CITY OF NOWATA, OKLAHOMA
Fiscal Year 2016/2017 Annual Budget
Amendments 4th Quarter

DATE June 19, 2017
RE 2016/2017 Budget Amendments: 4th Quarter

The following budget amendments are presented to the Commission for approval in accordance with the Oklahoma Municipal Budget Act. The proposed budget amendments include the following highlights:

General Fund: Net impact \$40,214 increase in Net Assets

Increase in revenues of \$242,715

Increase in Sales Tax of \$110,086
Increase in Police Fines & Fees of \$95,000
Increase in Grants/Donations of \$35,000

Increase in expenses of \$94,629

General Government - Overall reduction in salary expense offset by increase in Materials & Other Charges & Services
Court - Reduction in Other Charges & Services of (\$2,500)
Police - Overall increase of \$23,029 for expenses in excess of budget
Fire - Overall increase of \$25,700 for expenses in excess of budget
Cemetery - Reduction in expenses of (\$41,000) primarily related to salary expense
Street - Reduction of (\$87,500) primarily related to salary expense
Shop - Increase of \$6,000 in Materials & Supplies in excess of budget

Decrease in net Transfers of (\$107,872)

Nowata Municipal Authority: Net impact \$244,246 increase in Net Assets

Increase in revenues of \$253,950

Increase in Water revenue of \$178,000 to include rate increase effective December 2016
Increase in Sewer revenue of \$33,000
Increase in Garbage revenue of \$60,000
Decrease in Other revenue of (\$12,500)

Increase in expenses of \$104,704

Administration - Reduce expenses by (\$3,500)
Sanitation - Increase expenses by \$37,250, primarily related to salary expense
Water - reallocation of costs between object levels resulting in no net change
Sewer - Decrease of (\$58,000) in Materials & Supplies and Other Services & Charges
Utility Billing/Admin - Increase of \$125,454 primarily due to additional Other Services & Charges in excess of budget

Increase in net Transfers of \$95,000

Medical Authority: Net impact \$2,000 increase in Net Assets

Increase in revenues of \$41,500

Increase in Ambulance Subscriptions of \$47,500
Decrease in EMS Run Payments of (\$10,000)

Increase in expenses of \$64,500

Increase in Personal Services of \$62,500 mainly due to the addition of 2 full time employees

Increase in Transfers of \$25,000

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**State Auditor
and Inspector**

Airport/Economic Development: Net impact \$52,564 decrease in Net Assets

Decrease in revenues of \$19,000

Reduction of Use Tax revenue by \$20,000 based on YTD collections

Increase Donation revenue by \$1,000

Increase in expenses of \$40,000 mainly due to New Business Incentives

Increase in net Transfers of \$6,436

Capital Improvement/Love's: Net impact \$333,938 decrease in Net Assets

Amend beginning Fund Balance to \$333,919 from \$0 due to timing of playground equipment purchase

Increase in revenues of \$8,531

Add Donation revenue of \$8,236 for YTD collections, and add Interest revenue of \$295

Increase in expenses of \$343,255

Add Capital Outlay expenses of \$343,255 for playground equipment; the donation was initially received in FY15, but the funds were spent in FY17

Cemetery Care Fund: Net impact \$31,325 decrease in Net Assets

Increase in revenues of \$1,025

Increase in Cemetery Care revenue of \$1,000; increase in Interest of \$25

Increase in expenses of \$15,000 mainly due to contract mowing expenses

Record Net Transfers of \$17,350 due to payments of FY16 invoices in FY17

Fire Special Revenue: Net impact \$11,600 decrease in Net Assets

Decrease in revenues of \$32,500 mainly due to reduction in Fire Subscription revenue of \$29,000

Decrease in expenses of \$20,900

Reduction in Other Charges & Services of \$20,000 for expenses paid by General Fund

Record net transfers of \$2,000 for the purchase of a vehicle from the Police Department

The legal level of control for the City's 2016/2017 budget is established at the Department level. Additional detail is provided for analysis purposes only. If you have any questions, please contact Meredith Meacham Wilson, CPA.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given that the proposed City of Nowata Fiscal Year 2016/2017 Annual Budget will be considered at a public hearing held June 15, 2016 at a Special Meeting of the City Council. Copies of the proposed budget are available for review in the Office of the City Clerk at the Nowata City Hall. Notice is hereby given that the City of Nowata FY17 Annual Budget will be considered for adoption during a meeting of the City Council on June 15, 2016.

CITY OF NOWATA OKLAHOMA
Fiscal Year 2016/2017 Annual Budget

BUDGET SUMMARY

	BEGINNING BUDGET BALANCE	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 63,435	\$ 1,284,371	\$ (1,506,899)	\$ 232,128	\$ 9,600	\$ 73,035
ENTERPRISE FUNDS						
Nowata Municipal Authority	\$ 52,670	\$ 2,000,500	\$ (1,721,997)	\$ (275,000)	\$ 3,603	\$ 56,273
Nowata Emergency Medical Authority	19,278	339,500	(391,211)	55,000	3,289	22,567
Airport Economic Development Authority	66,882	39,792	(113,000)	6,136	(66,772)	110
TOTAL ENTERPRISE FUNDS	\$ 138,830	\$ 2,379,892	\$ (2,226,208)	\$ (213,564)	\$ (59,880)	\$ 78,950
SPECIAL REVENUE FUNDS						
Capital Improvement (Love's)	\$ 333,919	\$ 8,581	\$ (343,255)	\$ 786	\$ (333,888)	\$ 31
Cemetery Care Fund	57,262	3,025	(42,000)	(17,350)	(56,325)	937
Fire Special Revenue	56,396	14,550	(24,130)	(2,000)	(11,580)	44,816
Grant Management	673	-	-	-	-	673
TOTAL SPECIAL REVENUE FUNDS	\$ 448,250	\$ 26,156	\$ (409,385)	\$ (18,564)	\$ (401,793)	\$ 46,457
GRAND TOTAL ALL FUNDS	\$ 650,515	\$ 3,690,419	\$ (4,142,492)	\$ -	\$ (452,073)	\$ 198,441

**CITY OF NOWATA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2016-2017**

**GENERAL FUND
Budget Amendments - 4th Quarter**

	Proposed Budget Fiscal Year 2016-2017	4Q Amendment (Proposed)	Amended Budget Fiscal Year 2016-2017	
REVENUE SUMMARY				
Sales tax/Use tax	\$ 750,075	\$ 110,086	\$ 860,161	90%
Tobacco tax	8,940	-	8,940	90%
Beverage tax	45,563	5,129	50,692	90%
Vehicle/Gasoline tax	29,709	(14,000)	15,709	90%
Other tax	1,368	-	1,368	90%
Franchise fees	105,000	-	105,000	
Fines & fees	25,500	95,000	120,500	
Licenses & permits	21,000	-	21,000	
Charges for services	17,000	-	17,000	
Misc income	7,500	30,000	37,500	
Grants/donations	-	35,000	35,000	
Interest	-	-	-	
Reimbursement	30,000	(18,500)	11,500	
Total General Fund Revenues	\$ 1,041,656	\$ 242,715	\$ 1,284,371	
EXPENDITURE SUMMARY				
General Government:				
City Manager				
Personal services	\$ 90,152	\$ (35,000)	\$ 55,152	
Materials & supplies	-	1,500	1,500	
Other services/charges	100	11,900	12,000	
Capital outlay	-	-	-	
Debt service	-	-	-	
City Clerk				
Personal services	48,905	(12,000)	36,905	
Materials & supplies	-	7,500	7,500	
Other services/charges	1,250	2,500	3,750	
Capital outlay	-	-	-	
Debt service	-	-	-	
Administrative				
Personal services	75,160	(20,000)	55,160	
Materials & supplies	9,500	4,500	14,000	
Other services/charges	40,000	205,000	245,000	
Capital outlay	-	5,000	5,000	
Debt service	-	-	-	
Sub-Total - General Government	265,067	170,900	435,967	

GENERAL FUND
Budget Amendments - 4th Quarter

	Proposed Budget Fiscal Year 2016-2017	4Q Amendment (Proposed)	Amended Budget Fiscal Year 2016-2017
Court:			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	3,000	(2,500)	500
Capital outlay	-	-	-
Debt Service	-	-	-
Sub-Total - Court	<u>3,000</u>	<u>(2,500)</u>	<u>500</u>
Police:			
Personal services	464,762	(31,500)	433,262
Materials & supplies	20,000	12,000	32,000
Other services/charges	29,000	16,500	45,500
Capital outlay	-	16,000	16,000
Debt Service	-	10,029	10,029
Sub-Total - Police	<u>513,762</u>	<u>23,029</u>	<u>536,791</u>
Parks:			
Personal services	43,516	21,500	65,016
Materials & supplies	3,500	(1,500)	2,000
Other services/charges	22,000	(20,000)	2,000
Capital outlay	-	-	-
Debt Service	-	-	-
Sub-Total - Parks	<u>69,016</u>	<u>-</u>	<u>69,016</u>
Fire:			
Personal services	208,398	10,000	218,398
Materials & supplies	20,500	4,000	24,500
Other services/charges	22,500	6,000	28,500
Capital outlay	-	5,700	5,700
Debt service	-	-	-
Sub-Total - Fire	<u>251,398</u>	<u>25,700</u>	<u>277,098</u>
Cemetery:			
Personal services	41,173	(40,000)	1,173
Materials & supplies	1,500	(1,000)	500
Other services/charges	15,000	-	15,000
Capital outlay	-	-	-
Debt service	-	-	-
Sub-Total - Cemetery	<u>57,673</u>	<u>(41,000)</u>	<u>16,673</u>
Street Department:			
Personal services	149,716	(73,500)	76,216
Materials & supplies	7,500	23,500	31,000
Other services/charges	65,000	(37,500)	27,500
Capital Outlay	-	-	-
Debt service	13,188	-	13,188
Sub-Total - Street	<u>235,404</u>	<u>(87,500)</u>	<u>147,904</u>

**GENERAL FUND
Budget Amendments - 4th Quarter**

	Proposed Budget Fiscal Year 2016-2017	4Q Amendment (Proposed)	Amended Budget Fiscal Year 2016-2017
Shop:			
Personal services	15,350	-	15,350
Materials & supplies	100	6,000	6,100
Other services/charges	1,500	-	1,500
Capital Outlay	-	-	-
Debt Service	-	-	-
Sub-Total - Shop	<u>16,950</u>	<u>6,000</u>	<u>22,950</u>
Total Expenditures	\$ <u>1,412,270</u>	\$ <u>94,629</u>	\$ <u>1,506,899</u>
Transfers In & Other Revenue Sources:			
Transfer In	\$ 340,000	\$ (97,372)	\$ 242,628
Transfer Out	-	<u>(10,500)</u>	<u>(10,500)</u>
Net Transfers	<u>\$ 340,000</u>	<u>\$ (107,872)</u>	<u>\$ 232,128</u>
NET OPERATING INCOME	\$ <u>(370,614)</u>	\$ <u>148,086</u>	\$ <u>(222,528)</u>
Net Change in Fund balance	\$ <u>(30,614)</u>	\$ <u>40,214</u>	\$ <u>9,600</u>
BEGINNING FUND BALANCE	\$ 34,465	\$ 28,970	\$ 63,435
ENDING FUND BALANCE	\$ <u><u>3,851</u></u>	\$ <u><u>11,244</u></u>	\$ <u><u>73,035</u></u>

**CITY OF NOWATA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2016-2017**

**NOWATA MUNICIPAL AUTHORITY
Budget Amendments - 4th Quarter**

	Proposed Budget Fiscal Year 2016-2017	4Q Amendment (Proposed)	Amended Budget Fiscal Year 2016-2017
REVENUE SUMMARY			
Water utilities	\$ 800,000	\$ 178,000	\$ 978,000
Water Rate Increase - 5%	-	-	-
Rural water district increase	-	-	-
Sewer utilities	400,000	33,000	433,000
Sewer Rate Increase - 5%	-	-	-
Garbage	418,000	60,000	478,000
Garbage Rate Increase - 5%	-	-	-
Admin Fee - \$2	40,800	(4,500)	36,300
Late payment fee	55,000	-	55,000
Other fees	7,500	-	7,500
Interest	350	(50)	300
Other	25,000	(12,500)	12,500
Total NMA Revenues	\$ 1,746,650	\$ 253,950	\$ 2,000,600
EXPENDITURE SUMMARY			
Administration Department:			
Personal services	\$ -	\$ -	\$ -
Materials & supplies	-	-	-
Other services/charges	3,500	(3,500)	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Sub-Total - Administration	3,500	(3,500)	-
Sanitation Department:			
Personal services	-	32,500	32,500
Materials & supplies	4,500	(3,750)	750
Other services/charges	360,000	8,500	368,500
Capital Outlay	-	-	-
Debt Service	-	-	-
Sub-Total - Sanitation	364,500	37,250	401,750
Water Department:			
Personal services	166,388	(44,737)	121,651
Materials & supplies	138,500	32,500	171,000
Other services/charges	98,000	(26,000)	72,000
Capital Outlay	-	38,237	38,237
Debt Service	-	-	-
Sub-Total - Water Maintenance	402,888	-	402,888

**NOWATA MUNICIPAL AUTHORITY
Budget Amendments - 4th Quarter**

	Proposed Budget Fiscal Year 2016-2017	4Q Amendment (Proposed)	Amended Budget Fiscal Year 2016-2017
Sewer Department			
Personal services	253,237		253,237
Materials & supplies	31,250	(8,000)	23,250
Other services/charges	108,000	(50,000)	58,000
Capital Outlay	-	-	-
Debt Service - Bond Series 2007	233,345	-	233,345
Sub-Total - Sewer Maintenance	<u>625,832</u>	<u>(58,000)</u>	<u>567,832</u>
Utility Billing:			
Personal services	136,573	35,000	171,573
Materials & supplies	12,000	(5,000)	7,000
Other services/charges	72,000	97,500	169,500
Capital Outlay	-	1,454	1,454
Debt Service	-	-	-
Sub-Total - Utility Billing	<u>220,573</u>	<u>128,954</u>	<u>349,527</u>
TOTAL PWA FUND EXPENDITURES	<u>\$ 1,617,293</u>	<u>\$ 104,704</u>	<u>\$ 1,721,997</u>
NET OPERATING INCOME	<u>\$ 129,357</u>	<u>\$ 149,246</u>	<u>\$ 278,603</u>
Non-operating Expenses			
Transfers:			
Transfer In	\$ -	\$ 5,000	\$ 5,000
Transfer Out	<u>(370,000)</u>	<u>90,000</u>	<u>(280,000)</u>
Sub-Total - Transfers	<u>\$ (370,000)</u>	<u>\$ 95,000</u>	<u>\$ (275,000)</u>
NET INCOME	<u>\$ (240,643)</u>	<u>\$ 244,246</u>	<u>\$ 3,603</u>
BEGINNING FUND BALANCE	<u>\$ 87,616</u>	<u>\$ (34,946)</u>	<u>\$ 52,670</u>
ENDING FUND BALANCE	<u><u>\$ (153,027)</u></u>	<u><u>\$ 209,300</u></u>	<u><u>\$ 56,273</u></u>

NOWATA MUNICIPAL AUTHORITY
Budget Amendments - 4th Quarter

	Proposed Budget Fiscal Year 2016-2017	4Q Amendment (Proposed)	Amended Budget Fiscal Year 2016-2017
Gross Profit By Department - excluding Capital Outlay			
Water			
Revenue	\$ 800,000	\$ 178,000	\$ 978,000
Expenses	<u>402,888</u>	<u>(38,237)</u>	<u>364,651</u>
GP	\$ 397,112	\$ 216,237	\$ 613,349
GP%	49.64%	121.48%	62.71%
Sewer			
Revenue	\$ 400,000	\$ 33,000	\$ 433,000
Expenses	<u>625,832</u>	<u>(58,000)</u>	<u>567,832</u>
GP	\$ (225,832)	\$ 91,000	\$ (134,832)
GP%	-56.46%	275.76%	-31.14%
Garbage			
Revenue	\$ 418,000	\$ 60,000	\$ 478,000
Expenses	<u>364,500</u>	<u>37,250</u>	<u>401,750</u>
GP	\$ 53,500	\$ 22,750	\$ 76,250
GP%	12.80%	37.92%	15.95%
Gross Profit	\$ 224,780	\$ 329,987	\$ 554,767

**CITY OF NOWATA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2016-2017**

**NOWATA EMERGENCY MEDICAL AUTHORITY
Budget Amendments - 4th Quarter**

	Proposed Budget Fiscal Year 2016-2017	4Q Amendment (Proposed)	Amended Budget Fiscal Year 2016-2017
REVENUES			
Ambulance subscriptions	\$ 145,000	\$ 47,500	\$ 192,500
EMS run payments	150,000	(10,000)	140,000
522 Funding	-	-	-
Reimbursements	<u>3,000</u>	<u>4,000</u>	<u>7,000</u>
Total Street Fund Revenues	\$ 298,000	\$ 41,500	\$ 339,500
EXPENDITURES			
Personal services	\$ 258,711	\$ 62,500	\$ 321,211
Materials & supplies	18,000	17,000	35,000
Other services and charges	50,000	(15,000)	35,000
Capital outlay	-	-	-
TOTAL EXPENDITURES	\$ 326,711	\$ 64,500	\$ 391,211
Transfers			
Transfers In	\$ 30,000	\$ 25,000	\$ 55,000
Transfers Out	-	-	-
Sub-Total Transfers	\$ 30,000	\$ 25,000	\$ 55,000
NET INCOME	\$ 1,289	\$ 2,000	\$ 3,289
BEGINNING FUND BALANCE	\$ 5,000	\$ 14,278	\$ 19,278
ENDING FUND BALANCE	\$ 6,289	\$ 16,278	\$ 22,567

**CITY OF NOWATA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2016-2017**

**AIRPORT ECONOMIC DEVELOPMENT AUTHORITY
Budget Amendments - 4th Quarter**

	Proposed Budget Fiscal Year 2016-2017	4Q Amendment (Proposed)	Amended Budget Fiscal Year 2016-2017
REVENUES			
City Use Tax	\$ 58,792	\$ (20,000)	\$ 38,792
Donation	-	1,000	1,000
Total Street Fund Revenues	<u>\$ 58,792</u>	<u>\$ (19,000)</u>	<u>\$ 39,792</u>
EXPENDITURES			
Other services and charges	\$ 5,000	\$ 31,000	\$ 36,000
Capital outlay	4,000	(4,000)	-
Debt Service	64,000	13,000	77,000
TOTAL EXPENDITURES	<u>\$ 73,000</u>	<u>\$ 40,000</u>	<u>\$ 113,000</u>
Transfers			
Transfers In	\$ -	\$ 74,436	\$ 74,436
Transfers Out	-	(68,000)	(68,000)
Sub-Total Transfers	<u>\$ -</u>	<u>\$ 6,436</u>	<u>\$ 6,436</u>
NET INCOME	<u>\$ (14,208)</u>	<u>\$ (52,564)</u>	<u>\$ (66,772)</u>
BEGINNING FUND BALANCE	<u>\$ 85,280</u>	<u>\$ (18,398)</u>	<u>\$ 66,882</u>
ENDING FUND BALANCE	<u><u>\$ 71,072</u></u>	<u><u>\$ (70,962)</u></u>	<u><u>\$ 110</u></u>

**CITY OF NOWATA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2016-2017**

**CAPITAL IMPROVEMENT (Love's Property)
Budget Amendments - 4th Quarter**

	Proposed Budget Fiscal Year 2016-2017	4Q Amendment (Proposed)	Amended Budget Fiscal Year 2016-2017
REVENUES			
Donations	\$ -	\$ 8,236	\$ 8,236
Interest	50	295	345
Total Street Fund Revenues	\$ 50	\$ 8,531	\$ 8,581
EXPENDITURES			
Capital outlay	\$ -	\$ 343,255	\$ 343,255
TOTAL EXPENDITURES	\$ -	\$ 343,255	\$ 343,255
Transfers			
Transfers In	\$ -	\$ 7,130	\$ 7,130
Transfers Out	-	(6,344)	(6,344)
Sub-Total Transfers	\$ -	\$ 786	\$ 786
NET INCOME	\$ 50	\$ (333,938)	\$ (333,888)
BEGINNING FUND BALANCE	\$ -	\$ 333,919	\$ 333,919
ENDING FUND BALANCE	\$ 50	\$ (19)	\$ 31

**CITY OF NOWATA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2016-2017**

**CEMETERY CARE FUND
Budget Amendments - 4th Quarter**

	Proposed Budget Fiscal Year 2016-2017	4Q Amendment (Proposed)	Amended Budget Fiscal Year 2016-2017
REVENUES			
Cemetery care	\$ 2,000	\$ 1,000	\$ 3,000
Interest	-	25	25
Total Street Fund Revenues	\$ 2,000	\$ 1,025	\$ 3,025
EXPENDITURES			
Materials & supplies	\$ 2,000	\$ (2,000)	\$ -
Other services and charges	25,000	17,000	42,000
TOTAL EXPENDITURES	\$ 27,000	\$ 15,000	\$ 42,000
Transfers			
Transfers In	\$ -	\$ 41,839	\$ 41,839
Transfers Out	-	(59,189)	(59,189)
Sub-Total Transfers	\$ -	\$ (17,350)	\$ (17,350)
NET INCOME	\$ (25,000)	\$ (31,325)	\$ (56,325)
BEGINNING FUND BALANCE	\$ 50,457	\$ 6,805	\$ 57,262
ENDING FUND BALANCE	\$ 25,457	\$ (24,520)	\$ 937

**CITY OF NOWATA OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2016-2017**

**FIRE SPECIAL REVENUE
Budget Amendments - 4th Quarter**

	Proposed Budget Fiscal Year 2016-2017	4Q Amendment (Proposed)	Amended Budget Fiscal Year 2016-2017
REVENUES			
Fire runs	\$ 7,050	\$ (3,500)	\$ 3,550
Fire subscriptions	40,000	(29,000)	11,000
Total Street Fund Revenues	<u>\$ 47,050</u>	<u>\$ (32,500)</u>	<u>\$ 14,550</u>
EXPENDITURES			
Materials & supplies	\$ 5,250	\$ (3,000)	\$ 2,250
Other services and charges	20,000	(20,000)	-
Debt service	21,780	100	21,880
TOTAL EXPENDITURES	<u>\$ 47,030</u>	<u>\$ (22,900)</u>	<u>\$ 24,130</u>
Transfers			
Transfers In	\$ -	\$ -	\$ -
Transfers Out	-	(2,000)	(2,000)
Sub-Total Transfers	<u>\$ -</u>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>
NET INCOME	\$ 20	\$ (11,600)	\$ (11,580)
BEGINNING FUND BALANCE	<u>\$ 43,796</u>	<u>\$ 12,600</u>	<u>\$ 56,396</u>
ENDING FUND BALANCE	<u><u>\$ 43,816</u></u>	<u><u>\$ 1,000</u></u>	<u><u>\$ 44,816</u></u>