

**CITY OF NOWATA, OKLAHOMA**  
**Fiscal Year 2016/2017 Annual Budget**

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**BUDGET MEMO**

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May 25, 2016

The 2016/2017 Annual Budget for the City of Nowata is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act. This year's budget is presented in a different format than in prior years. The new format is designed to simplify the reporting while providing additional transparency and information for decision-making purposes. An explanation of the expense categories can be found below for reference:

<u>Object Category</u>	<u>Expenditures</u>
Personal Services	Salaries & wages, employer portion of health insurance, retirement, and related payroll taxes
Materials & Supplies	Office supplies, small tools, supplies to repair infrastructure, chemicals, fuel, etc.
Other Charges & Services	Utilities, annual dues, property/liability insurance, accounting, legal fees, etc.
Capital Outlay	Equipment, vehicles, infrastructure, buildings, land, etc. over \$1,500 to be used more than 1 year
Debt Service	Principal and interest payments on debt

In evaluating the budget of the City, management looked at cost cutting measures combined with revenue increases in an effort to balance the needs of the community with the financial constraints of our economic position. The most important focus in the FY17 budget is to continue to provide consistent, reliable services to our community, including utility services, public safety and protection, as well as recreational opportunities for our citizens.

In order to accomplish our goals, the proposed budget includes the following highlights:

- Recurring revenues, specifically sales and other taxes, are budgeted at 90%, as indicated in the fund detail. In opposition to many cities across Oklahoma, Nowata has been fairly insulated from the sales tax declines noted in other municipalities. Year to date, sales tax collections are down 2.8%, or \$22,000, over the same period last year. The conservative approach of 90% collections will provide a moderate windfall of approximately \$83,000 if sales tax remains consistent with FY16. Additionally, the City will have an opportunity to further increase sales tax with the potential of new businesses coming into town within the year.
- A 5% rate increase has been proposed for water, sewer, and garbage services of all residential and commercial customers, which will generate additional revenues of \$83,000. A \$2.00 Administration Fee has also been proposed, which is estimated to bring in \$41,000 in added revenues. Apart from the rate increases proposed for our citizens, the budget includes an increase in water rates passed along to the Rural Water District customers. The change increases the water rate to be more in line with the rates paid by residential and commercial customers and is estimated to generate \$125,000 in revenue. Total revenues generated from proposed rate increases is estimated at \$250,000.
- The proposed budget does not include increases to employee salary; additionally, departments will be expected to reduce overtime for next year which will save approximately \$12,000 in expense. No additional employees are expected to be added in the coming year. Personnel costs represent approximately 80% of the General Fund budget, and 34% of the Municipal Authority budget. Collectively, personnel costs for the City are in excess of \$1.9 million, and are the City's largest use of resources at 63% of the budget.
- No capital outlay items are planned for the year. The focus on building our reserves in the current year will help ensure funds are available for future improvements to our system.

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**JUN 29 2016**

**State Auditor  
and Inspector**

Overall, budgeted expenses for the current year are proposed with a 13.5% decrease year over year, which is mainly driven by a reduction in capital improvements and assumes conservative levels of operational spending compared to prior years. This cut will require Management and Department heads to monitor their purchases and keep abreast of overtime within their department. The City Manager is confident that the City will continue to provide reliable services to our citizens despite decreased levels of spending.

The City's existing Debt Service requirements are included in the proposed budget.

	<u>Amount</u>	<u>Maturity Date</u>
<u>General Fund</u>		
Armstrong Bank - Mini Excavator	\$ 13,188	May 2018
<u>Municipal Authority</u>		
2007 Revenue Bonds	\$ 214,100	March 2037
CAT Financial Services - Excavator	\$ 19,245	December 2023
<u>Fire Special Revenue</u>		
Regent Bank - Fire Truck	\$ 21,780	April 2025
<u>Airport Authority</u>		
Regent Bank - Extending Utilities	\$ 64,000	May 2018
	<u>\$ 332,313</u>	

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the fiscal year 2016/2017 budget was initially presented to Council in May 2016. The City held a public hearing on Thursday, June 15 2016.

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 the 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**

	<b>BEGINNING BUDGET BALANCE</b>	<b>REVENUES</b>	<b>EXPENSES</b>	<b>TRANSFERS</b>	<b>Net Change</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	\$ 34,465	\$ 1,041,656	\$ (1,412,270)	\$ 340,000	\$ (30,614)	\$ 3,851
<b>ENTERPRISE FUNDS</b>						
Nowata Municipal Authority	\$ 87,616	\$ 1,954,236	\$ (1,617,294)	\$ (370,000)	\$ (33,058)	\$ 54,558
Nowata Emergency Medical Authority	5,000	298,000	(326,711)	30,000	1,289	6,289
Airport Economic Development Authority	85,280	58,792	(73,000)	-	(14,208)	71,072
<b>TOTAL ENTERPRISE FUNDS</b>	\$ 177,896	\$ 2,311,028	\$ (2,017,005)	\$ (340,000)	\$ (45,977)	\$ 131,919
<b>SPECIAL REVENUE FUNDS</b>						
Capital Improvement (Love's)	\$ 188	\$ 50	\$ -	\$ -	\$ 50	\$ 238
Cemetery Care Fund	50,457	2,000	(27,000)	-	(25,000)	25,457
Fire Special Revenue	43,796	47,050	(47,030)	-	20	43,816
Grant Management	673	-	-	-	-	673
<b>TOTAL SPECIAL REVENUE FUNDS</b>	\$ 95,113	\$ 49,100	\$ (74,030)	\$ -	\$ (24,930)	\$ 70,183
<b>GRAND TOTAL ALL FUNDS</b>	\$ 307,475	\$ 3,401,784	\$ (3,503,305)	\$ -	\$ (101,521)	\$ 205,953

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

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual 2014-2015	Approved Budget Fiscal Year 2015-2016	Projected Budget Fiscal Year 2015-2016	Proposed Budget Fiscal Year 2016-2017	
<b>REVENUE SUMMARY</b>					
Sales tax/Use tax	\$ 899,979	\$ 3,446,565	\$ 835,214	\$ 750,075	90%
Tobacco tax	10,116	-	9,934	8,940	90%
Beverage tax	49,165	-	50,625	45,563	90%
Vehicle/Gasoline tax	35,272	-	33,010	29,709	90%
Other tax	1,627	-	1,520	1,368	90%
Franchise fees	111,924	-	109,604	105,000	
Fines & fees	109,561	-	26,353	25,500	
Licenses & permits	33,773	-	22,765	21,000	
Charges for services	40,594	-	17,378	17,000	
Misc income	58,122	-	7,877	7,500	
Grants/donations	149,518	-	3,582	-	
Interest	273	-	55	-	
Reimbursement	52,343	-	34,612	30,000	
<b>Total General Fund Revenues</b>	<b>\$ 1,552,266</b>	<b>\$ 3,446,565</b>	<b>\$ 1,152,529</b>	<b>\$ 1,041,656</b>	
<b>EXPENDITURE SUMMARY</b>					
<b>General Government:</b>					
<b>City Manager</b>					
Personal services	\$ 76,193	\$ -	\$ 89,068	\$ 90,152	
Materials & supplies	-	54,800	-	-	
Other services/charges	260	-	65	100	
Capital outlay	55,459	-	73,837	-	
Debt service	-	-	-	-	
<b>City Clerk</b>					
Personal services	46,984	-	61,614	48,905	
Materials & supplies	-	63,000	-	-	
Other services/charges	2,747	-	1,083	1,250	
Capital outlay	-	-	-	-	
Debt service	-	-	-	-	
<b>Administrative</b>					
Personal services	70,187	-	72,072	75,160	
Materials & supplies	2,379	201,900	9,804	9,500	
Other services/charges	79,520	-	61,721	40,000	
Capital outlay	174,658	-	4,412	-	
Debt service	-	-	-	-	
<b>Sub-Total - General Government</b>	<b>508,387</b>	<b>319,700</b>	<b>373,677</b>	<b>265,067</b>	

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual 2014-2015	Approved Budget Fiscal Year 2015-2016	Projected Budget Fiscal Year 2015-2016	Proposed Budget Fiscal Year 2016-2017
<b>Court:</b>				
Personal services	-	-	-	-
Materials & supplies	-	-	-	-
Other services/charges	14,817	-	2,971	3,000
Capital outlay	-	-	-	-
Debt Service	-	-	-	-
<b>Sub-Total - Court</b>	<u>14,817</u>	<u>-</u>	<u>2,971</u>	<u>3,000</u>
<b>Police:</b>				
Personal services	393,690	-	390,538	464,762
Materials & supplies	24,447	453,800	20,327	20,000
Other services/charges	23,730	-	30,029	29,000
Capital outlay	500	-	18,371	-
Debt Service	-	-	-	-
<b>Sub-Total - Police</b>	<u>442,366</u>	<u>453,800</u>	<u>459,266</u>	<u>513,762</u>
<b>Parks:</b>				
Personal services	41,900	-	49,656	43,516
Materials & supplies	7,262	48,200	3,354	3,500
Other services/charges	20,161	-	21,715	22,000
Capital outlay	280	-	265	-
Debt Service	-	-	-	-
<b>Sub-Total - Parks</b>	<u>69,602</u>	<u>48,200</u>	<u>74,990</u>	<u>69,016</u>
<b>Fire:</b>				
Personal services	221,262	-	208,618	208,398
Materials & supplies	14,412	248,000	20,513	20,500
Other services/charges	51,291	-	72,398	22,500
Capital outlay	-	-	14,641	-
Debt service	-	-	-	-
<b>Sub-Total - Fire</b>	<u>286,965</u>	<u>248,000</u>	<u>316,171</u>	<u>251,398</u>
<b>Cemetery:</b>				
Personal services	35,803	-	37,662	41,173
Materials & supplies	873	84,600	1,689	1,500
Other services/charges	45,163	-	40,438	15,000
Capital outlay	-	-	-	-
Debt service	-	-	-	-
<b>Sub-Total - Cemetery</b>	<u>81,838</u>	<u>84,600</u>	<u>79,790</u>	<u>57,673</u>
<b>Street Department:</b>				
Personal services	68,950	-	73,908	149,716
Materials & supplies	6,842	160,700	7,516	7,500
Other services/charges	34,941	-	65,513	65,000
Capital Outlay	10,901	-	30,095	-
Debt service	-	-	-	13,188
<b>Sub-Total - Street</b>	<u>121,634</u>	<u>160,700</u>	<u>177,032</u>	<u>235,404</u>

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual 2014-2015	Approved Budget Fiscal Year 2015-2016	Projected Budget Fiscal Year 2015-2016	Proposed Budget Fiscal Year 2016-2017
<b>Shop:</b>				
Personal services	2,718	-	13,825	15,350
Materials & supplies	80	19,800	53	100
Other services/charges	20	-	2,059	1,500
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Sub-Total - Shop	<u>2,818</u>	<u>19,800</u>	<u>15,938</u>	<u>16,950</u>
<b>Total Expenditures</b>	<b>\$ <u>1,528,428</u></b>	<b>\$ <u>1,334,800</u></b>	<b>\$ <u>1,499,833</u></b>	<b>\$ <u>1,412,270</u></b>
<b>Transfers In &amp; Other Revenue Sources:</b>				
Transfer In	\$ 321,810	\$ -	\$ 423,811	\$ 340,000
Transfer Out	(117,675)	-	-	-
Net Transfers	<u>\$ 204,135</u>	<u>\$ -</u>	<u>\$ 423,811</u>	<u>\$ 340,000</u>
<b>NET OPERATING INCOME</b>	<b>\$ <u>23,838</u></b>	<b>\$ <u>2,111,765</u></b>	<b>\$ <u>(347,304)</u></b>	<b>\$ <u>(370,614)</u></b>
<b>Net Change in Fund balance</b>	<b>\$ <u>227,973</u></b>	<b>\$ <u>2,111,765</u></b>	<b>\$ <u>76,506</u></b>	<b>\$ <u>(30,614)</u></b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 142,494</b>	<b>\$ 34,465</b>
<b>ENDING FUND BALANCE</b>	<b>\$ <u>129,075</u></b>	<b>\$ <u>2,231,765</u></b>	<b>\$ <u>219,000</u></b>	<b>\$ <u>3,851</u></b>

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

**NOWATA MUNICIPAL AUTHORITY  
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Projected Budget Fiscal Year 2015-2016	Proposed Budget Fiscal Year 2016-2017
<b>REVENUE SUMMARY</b>				
Water utilities	\$ 906,765	\$ 1,850,000	\$ 810,425	\$ 800,000
Water Rate Increase - 5%	-	-	-	40,521
Rural water district increase	-	-	-	125,000
Sewer utilities	431,511	-	411,471	400,000
Sewer Rate Increase - 5%	-	-	-	20,574
Garbage	438,723	-	429,815	418,000
Garbage Rate Increase - 5%	-	-	-	21,491
Admin Fee - \$2	-	-	-	40,800
Late payment fee	55,659	-	57,159	55,000
Other fees	8,890	-	8,371	7,500
Interest	1,344	-	431	350
Other	23,213	-	182,728	25,000
<b>Total NMA Revenues</b>	<b>\$ 1,866,105</b>	<b>\$ 1,850,000</b>	<b>\$ 1,900,400</b>	<b>\$ 1,954,236</b>
<b>EXPENDITURE SUMMARY</b>				
<b>Administration Department:</b>				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	-
Other services/charges	3,959	-	3,491	3,500
Capital Outlay	249,042	-	-	-
Debt Service	-	-	84,958	-
<b>Sub-Total - Administration</b>	<b>253,001</b>	<b>-</b>	<b>88,450</b>	<b>3,500</b>
<b>Sanitation Department:</b>				
Personal services	91,633	-	77,989	-
Materials & supplies	27,399	272,600	4,139	4,500
Other services/charges	106,379	-	325,616	360,000
Capital Outlay	-	-	-	-
Debt Service	4,377	-	186,511	-
<b>Sub-Total - Sanitation</b>	<b>229,788</b>	<b>272,600</b>	<b>594,255</b>	<b>364,500</b>
<b>Water Maintenance Department:</b>				
Personal services	72,436	-	80,364	76,857
Materials & supplies	32,459	205,000	31,334	31,500
Other services/charges	4,073	-	4,608	4,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
<b>Sub-Total - Water Maintenance</b>	<b>108,968</b>	<b>205,000</b>	<b>116,305</b>	<b>112,357</b>

**NOWATA MUNICIPAL AUTHORITY  
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Projected Budget Fiscal Year 2015-2016	Proposed Budget Fiscal Year 2016-2017
<b>Sewer Maintenance</b>				
Personal services	135,989	-	138,803	154,279
Materials & supplies	5,235	198,000	5,379	5,250
Other services/charges	7,053	-	10,197	10,000
Capital Outlay	2,600	-	224	-
Debt Service - Bond Series 2007	138,425	-	84,958	233,345
<b>Sub-Total - Sewer Maintenance</b>	<u>289,302</u>	<u>198,000</u>	<u>239,561</u>	<u>402,875</u>
<b>Water Plant:</b>				
Personal services	87,107	-	87,341	89,531
Materials & supplies	95,328	295,500	117,094	107,000
Other services/charges	125,911	-	93,857	94,000
Capital Outlay	-	-	933	-
Debt Service	-	-	-	-
<b>Sub-Total - Water Plant</b>	<u>308,345</u>	<u>295,500</u>	<u>299,225</u>	<u>290,531</u>
<b>Sewer Plant:</b>				
Personal services	90,828	-	95,792	98,958
Materials & supplies	23,854	216,700	26,171	26,000
Other services/charges	48,051	-	118,317	98,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
<b>Sub-Total - Sewer</b>	<u>162,734</u>	<u>216,700</u>	<u>240,281</u>	<u>222,958</u>
<b>Utility Billing:</b>				
Personal services	120,251	-	135,847	136,573
Materials & supplies	9,542	243,600	11,976	12,000
Other services/charges	100,654	-	130,621	72,000
Capital Outlay	19,138	-	-	-
Debt Service	-	-	-	-
<b>Sub-Total - Utility Billing</b>	<u>249,585</u>	<u>243,600</u>	<u>278,445</u>	<u>220,573</u>
<b>TOTAL PWA FUND EXPENDITURES</b>	<u>\$ 1,601,724</u>	<u>\$ 1,431,400</u>	<u>\$ 1,856,521</u>	<u>\$ 1,617,294</u>
<b>NET OPERATING INCOME</b>	<u>\$ 264,381</u>	<u>\$ 418,600</u>	<u>\$ 43,879</u>	<u>\$ 336,942</u>
<b>Non-operating Expenses</b>				
<b>Transfers:</b>				
Transfer In	\$ 166,213	\$ -	\$ -	\$ -
Transfer Out	(425,174)	-	(265,333)	(370,000)
<b>Sub-Total - Transfers</b>	<u>\$ (258,961)</u>	<u>\$ -</u>	<u>\$ (265,333)</u>	<u>\$ (370,000)</u>
<b>NET INCOME</b>	<u>\$ 5,420</u>	<u>\$ 418,600</u>	<u>\$ (221,455)</u>	<u>\$ (33,058)</u>
<b>BEGINNING FUND BALANCE</b>	<u>\$ (19,245)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,616</u>
<b>ENDING FUND BALANCE</b>	<u>\$ (13,825)</u>	<u>\$ 418,600</u>	<u>\$ (221,455)</u>	<u>\$ 54,558</u>

**NOWATA MUNICIPAL AUTHORITY  
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Projected Budget Fiscal Year 2015-2016	Proposed Budget Fiscal Year 2016-2017
<b>Gross Profit By Department - excluding Capital Outlay</b>				
<b>Water</b>				
Revenue	\$ 906,765	\$ 1,850,000	\$ 810,425	\$ 840,521
Expenses	417,314	500,500	414,597	402,888
GP	\$ 489,451	\$ 1,349,500	\$ 395,829	\$ 437,633
GP%	53.98%	72.95%	48.84%	52.07%
<b>Sewer</b>				
Revenue	\$ 431,511	\$ -	\$ 411,471	\$ 420,574
Expenses	449,436	414,700	479,618	625,833
GP	\$ (17,925)	\$ (414,700)	\$ (68,147)	\$ (205,259)
GP%	-4.15%	#DIV/0!	-16.56%	-48.80%
<b>Garbage</b>				
Revenue	\$ 438,723	\$ -	\$ 429,815	\$ 439,491
Expenses	229,788	272,600	594,255	364,500
GP	\$ 208,935	\$ (272,600)	\$ (164,440)	\$ 74,991
GP%	47.62%	#DIV/0!	-38.26%	17.06%
<b>Gross Profit</b>	<b>\$ 680,462</b>	<b>\$ 662,200</b>	<b>\$ 163,242</b>	<b>\$ 307,365</b>

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

**NOWATA EMERGENCY MEDICAL AUTHORITY  
REVENUES & EXPENDITURES**

	Unaudited Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Projected Budget Fiscal Year 2015-2016	Proposed Budget Fiscal Year 2016-2017
<b>REVENUES</b>				
Ambulance subscriptions	\$ 101,537	\$ 250,000	\$ 145,564	\$ 145,000
EMS run payments	146,909	-	123,541	150,000
522 Funding	-	-	-	-
Reimbursements	8,170	-	2,919	3,000
Interest	25	-	16	-
<b>Total Street Fund Revenues</b>	<b>\$ 256,641</b>	<b>\$ 250,000</b>	<b>\$ 272,040</b>	<b>\$ 298,000</b>
<b>EXPENDITURES</b>				
Personal services	\$ 295,175	\$ -	\$ 303,089	\$ 258,711
Materials & supplies	32,149	429,000	25,652	18,000
Other services and charges	60,997	-	56,607	50,000
Capital outlay	9,199	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 397,519</b>	<b>\$ 429,000</b>	<b>\$ 385,349</b>	<b>\$ 326,711</b>
<b>Transfers</b>				
Transfers In	\$ 121,560	\$ -	\$ 103,667	\$ 30,000
Transfers Out	(3,352)	-	-	-
<b>Sub-Total Transfers</b>	<b>\$ 118,208</b>	<b>\$ -</b>	<b>\$ 103,667</b>	<b>\$ 30,000</b>
<b>NET INCOME</b>	<b>\$ (22,669)</b>	<b>\$ (179,000)</b>	<b>\$ (9,642)</b>	<b>\$ 1,289</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,331</b>	<b>\$ (179,000)</b>	<b>\$ 358</b>	<b>\$ 6,289</b>

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

**AIRPORT ECONOMIC DEVELOPMENT AUTHORITY  
REVENUES & EXPENDITURES**

	Unaudited Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Projected Budget Fiscal Year 2015-2016	Proposed Budget Fiscal Year 2016-2017
<b>REVENUES</b>				
City Use Tax	\$ -	\$ -	\$ 4,146	\$ 58,792
Interest	80	-	-	-
<b>Total Street Fund Revenues</b>	<b>\$ 80</b>	<b>\$ -</b>	<b>\$ 4,146</b>	<b>\$ 58,792</b>
<b>EXPENDITURES</b>				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	6,000	-	-	-
Other services and charges	5,975	-	-	5,000
Capital outlay	-	-	-	4,000
Debt Service	-	-	-	64,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,000</b>
<b>NET INCOME</b>	<b>\$ 31,365</b>	<b>\$ -</b>	<b>\$ 4,146</b>	<b>\$ (14,208)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 85,280</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 61,365</b>	<b>\$ -</b>	<b>\$ 64,146</b>	<b>\$ 71,072</b>

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

**CAPITAL IMPROVEMENT (Love's Property)  
REVENUES & EXPENDITURES**

	Unaudited Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Projected Budget Fiscal Year 2015-2016	Proposed Budget Fiscal Year 2016-2017
<b>REVENUES</b>				
Donations	\$ 343,080	\$ -	\$ 47,315	\$ -
Interest	107	-	148	50
<b>Total Street Fund Revenues</b>	<u>\$ 343,187</u>	<u>\$ -</u>	<u>\$ 47,462</u>	<u>\$ 50</u>
<b>EXPENDITURES</b>				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	-
Other services and charges	8,678	-	-	-
Capital outlay	-	-	343,344	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 8,678</u>	<u>\$ -</u>	<u>\$ 343,344</u>	<u>\$ -</u>
<b>Transfers</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	(38,383)	-	-	-
<b>Sub-Total Transfers</b>	<u>\$ (38,383)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET INCOME</b>	\$ 296,127	\$ -	\$ (295,881)	\$ 50
<b>BEGINNING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296,157</u>	<u>\$ 188</u>
<b>ENDING FUND BALANCE</b>	<u><u>\$ 296,127</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 276</u></u>	<u><u>\$ 238</u></u>

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

**CEMETERY CARE FUND  
REVENUES & EXPENDITURES**

	Unaudited Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Projected Budget Fiscal Year 2015-2016	Proposed Budget Fiscal Year 2016-2017
<b>REVENUES</b>				
Cemetery care	\$ 4,274	\$ -	\$ 2,360	\$ 2,000
Interest	89	-	37	-
<b>Total Street Fund Revenues</b>	<b>\$ 4,364</b>	<b>\$ -</b>	<b>\$ 2,397</b>	<b>\$ 2,000</b>
<b>EXPENDITURES</b>				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	2,000
Other services and charges	-	-	-	25,000
Capital outlay	53	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 53</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,000</b>
<b>NET INCOME</b>	<b>\$ 4,311</b>	<b>\$ -</b>	<b>\$ 2,397</b>	<b>\$ (25,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 50,457</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 49,311</b>	<b>\$ -</b>	<b>\$ 47,397</b>	<b>\$ 25,457</b>

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

**FIRE SPECIAL REVENUE  
REVENUES & EXPENDITURES**

	Unaudited Actual Fiscal Year 2014-2015	Approved Budget Fiscal Year 2015-2016	Projected Budget Fiscal Year 2015-2016	Proposed Budget Fiscal Year 2016-2017
<b>REVENUES</b>				
Fire runs	\$ 49,983	\$ -	\$ 7,347	\$ 7,050
Fire subscriptions	-	-	-	40,000
Interest	100	-	21	-
<b>Total Street Fund Revenues</b>	<b>\$ 50,083</b>	<b>\$ -</b>	<b>\$ 7,368</b>	<b>\$ 47,050</b>
<b>EXPENDITURES</b>				
Personal services	-	-	-	-
Materials & supplies	-	-	-	5,250
Other services and charges	4,304	-	-	20,000
Capital outlay	-	-	-	-
Debt service	-	-	-	21,780
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,304</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,030</b>
<b>Transfers</b>				
Transfers In	-	-	-	-
Transfers Out	(52,892)	-	-	-
<b>Sub-Total Transfers</b>	<b>\$ (52,892)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCOME</b>	<b>\$ (7,112)</b>	<b>\$ -</b>	<b>\$ 7,368</b>	<b>\$ 20</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 43,796</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,888</b>	<b>\$ -</b>	<b>\$ 17,368</b>	<b>\$ 43,816</b>

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

**GRANT MANAGEMENT  
REVENUES & EXPENDITURES**

	<b>Actual Fiscal Year 2014-2015</b>	<b>Approved Budget Fiscal Year 2015-2016</b>	<b>Projected Budget Fiscal Year 2015-2016</b>	<b>Proposed Budget Fiscal Year 2016-2017</b>
<b>REVENUES</b>				
Misc income	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
<b>Total Street Fund Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCOME</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 673</b>	<b>\$ 673</b>	<b>\$ 673</b>	<b>\$ 673</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 673</b>	<b>\$ 673</b>	<b>\$ 673</b>	<b>\$ 673</b>