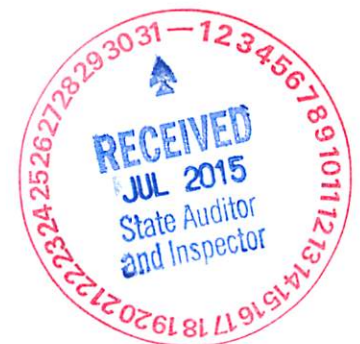




CITY OF MORRIS, OKLAHOMA
ANNUAL BUDGET
FY 2015-2016



Okmulgee

**CITY OF MORRIS
ANNUAL BUDGET FY 2015-2016
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BUDGET MESSAGE

CITY OF MORRIS, OKLAHOMA

BUDGET MESSAGE FY 2015-2016

To: Honorable Mayor and Members of the City Council

The upcoming FY 2015-2016 annual budget of the City of Morris has been prepared for your consideration and reflects the City's continuing effort to provide quality services to our citizens.

The following are highlights of the proposed budget:

Revenues:

- Budgeted revenues are consistent with the prior year budgeted amounts.

Expenditures:

- Personal services:
 - Consistent with prior year budgeted amounts.
- Operations and maintenance:
 - Consistent with prior year budgeted amounts.
- Capital outlay:
 - Dog pound construction is budgeted in the Police Department for \$15,000.
 - Gravel is budgeted in the Cemetery Care Fund for \$20,000.
- Debt service:
 - No new debt is proposed.
 - Continuing debt service on Series 2002 OWRB note and the 1998 CDBG loan are budgeted.

Fund Balance:

- The General Fund is budgeted to show a fund balance at approximately 24% of annual revenues.
- MPWA Fund is budgeted to show a fund balance of approximately 144% of annual revenues.

The proposed budget presented to you is a balanced budget prepared in accordance with the Oklahoma Municipal Budget Act in Title 11 of the Oklahoma Statutes. We submit this budget for your consideration and approval. The City Staff looks forward to working with the Council and citizens in the administration of the Fiscal Year 2015-2016 budget.

Respectfully submitted,

BUDGET SUMMARY – ALL FUNDS

**THE CITY OF MORRIS, OKLAHOMA
BUDGET SUMMARY - ALL FUND TYPES
FISCAL YEAR 15-16**

	CITY GENERAL FUND	SPECIAL REVENUE FUNDS	TOTALS	MORRIS PUBLIC WORKS AUTHORITY	COMBINED TOTALS
ESTIMATED RESOURCES					
REVENUES:					
Taxes	\$ 341,000	\$ -	\$ 341,000	\$ -	\$ 341,000
Intergovernmental	39,500	11,500	51,000	-	51,000
Charges for Services	-	16,600	16,600	664,750	681,350
Licenses and Permits	1,500	-	1,500	-	1,500
Fines and Forfeitures	63,000	-	63,000	-	63,000
Investment Income	50	100	150	100	250
Miscellaneous	5,200	600	5,800	-	5,800
Subtotal - Revenues	\$ 450,250	\$ 28,800	\$ 479,050	\$ 664,850	\$ 1,143,900
OTHER RESOURCES:					
Transfers In - Operations	18,230	-	18,230	-	18,230
Prior Year Reserves - Carryover	111,004	269,607	380,611	900,510	1,281,121
TOTAL ESTIMATED RESOURCES	\$ 579,484	\$ 298,407	\$ 877,891	\$ 1,565,360	\$ 2,443,251
ESTIMATED USES					
EXPENDITURES BY DEPARTMENT:					
General Government	\$ 86,070	\$ -	\$ 86,070	\$ -	\$ 86,070
Streets	94,150	13,000	107,150	-	107,150
Police	242,850	-	242,850	-	242,850
Fire	16,550	-	16,550	-	16,550
Council	4,060	-	4,060	-	4,060
City Clerk/Treasurer	18,800	-	18,800	-	18,800
Community Center	6,000	-	6,000	-	6,000
Cemetery	-	34,200	34,200	-	34,200
Public Works	-	-	-	478,450	478,450
DEBT SERVICE COSTS:					
Principal and Interest	-	-	-	113,543	113,543
TRANSFERS:					
Transfers to Special Project	-	-	-	-	-
Transfers to City - Operations	-	-	-	18,230	18,230
TOTAL ESTIMATED EXPENDITURES	\$ 468,480	\$ 47,200	\$ 515,680	\$ 610,223	\$ 1,125,903
TOTAL ESTIMATED ENDING BALANCES	\$ 111,004	\$ 251,207	\$ 362,211	\$ 955,137	\$ 1,317,348

NOTICE OF PUBLIC HEARING ON PROPOSED BUDGET

A public hearing on the FY 15-16 City of Morris budget will be held at 7:00 pm on June 8, 2015 at the Morris Community Center for the purposes of discussing and developing the City budget for the fiscal year beginning July 1, 2015. The public hearing is open to the public and citizen comments on the proposed budget will be welcome. A copy of the proposed FY 15-16 budget is available for review in the Office of the City Clerk.

City of Morris
Budgetary Fund Balance Carryover Schedule

	General Fund	Street and Alley Fund	Cemetery Care Fund	Cemetery Fund	MPWA Fund
Beginning Fund Balance - Budgetary Basis - 6/30/14	164,062	152,595	65,966	44,119	806,399
FY 14-15 Projected Revenues	551,879	13,461	3,775	11,221	665,397
FY 14-15 Projected Expenditures	604,937	8,392	-	13,138	571,286
Ending Projected Carryover - June 30, 2015	<u><u>\$ 111,004</u></u>	<u><u>\$ 157,664</u></u>	<u><u>\$ 69,741</u></u>	<u><u>\$ 42,202</u></u>	<u><u>\$ 900,510</u></u>

CITY OF MORRIS - ESTIMATED REVENUE SUMMARY
FY 2015-2016

	General Fund	MPWA	Special Revenue Funds
TAXES:			
SALES TAX	290,000	-	-
USE TAX	25,000	-	-
FRANCHISE TAX	26,000	-	-
Total Taxes	341,000	-	-
INTERGOVERNMENTAL:			
ALCOHOLIC BEVERAGE TAX	8,500	-	-
CIGARETTE TAX	3,000	-	-
GASOLINE EXCISE TAX	-	-	3,000
AUTO LICENSE TAX	-	-	8,500
GRANTS:			
GRANTS - MPWA	28,000	-	-
Total Intergovernmental	39,500	-	11,500
CHARGES FOR SERVICES:			
WATER HAULS	-	250	-
WATER CHARGES	-	300,000	-
RECONNECT	-	6,000	-
SEWER	-	200,000	-
WATER TAPS	-	500	-
SEWER TAPS	-	500	-
TRASH SERVICE	-	135,000	-
LATE FEES	-	22,000	-
OTHER INCOME	-	500	-
OPENINGS	-	-	5,600
LOT SALES	-	-	11,000
Total Charges for Services	-	664,750	16,600
LICENSE AND PERMITS:			
LICENSE/PERMITS	1,500	-	-
Total License and Permits	1,500	-	-
FINES AND FORFEITURES:			
FINES AND FORFEITURES	63,000	-	-
Total Fines and Forfeitures	63,000	-	-
INVESTMENT INCOME:			
INTEREST INCOME	50	100	100
Total Investment Income	50	100	100
MISCELLANEOUS:			
COMMUNITY CENTER RENTAL	3,000	-	-
OTHER REVENUE	2,000	-	-
LEASE REVENUE	200	-	-
DONATIONS	-	-	600
Total Miscellaneous	5,200	-	600
TRANSFERS:			
TRANSFERS IN-MPWA	18,230	-	-
TRANSFERS IN-GENERAL	-	-	-
Total Transfers	18,230	-	-
TOTAL REVENUES	\$ 468,480	\$ 664,850	\$ 28,800

CITY OF MORRIS

BUDGET SUMMARY AND APPROPRIATIONS BY FUND

**CITY OF MORRIS GENERAL FUND - LEGAL APPROPRIATIONS
FY 2015-2016**

<u>INCOME AND REVENUE PROVIDED FOR</u>	<u>APPROPRIATION</u>
General Government:	
Personal Services	-
Materials and Supplies	4,200
Other Services and Charges	77,870
Capital Outlay	4,000
Subtotal General Government	\$ 86,070

Street and Alley:	
Personal Services	65,650
Materials and Supplies	-
Other Services and Charges	28,500
Capital Outlay	-
Subtotal Street and Alley	\$ 94,150

Police:	
Personal Services	181,500
Materials and Supplies	24,200
Other Services and Charges	22,150
Capital Outlay	15,000
Debt Service	-
Subtotal Police	\$ 242,850

Fire:	
Personal Services	3,050
Materials and Supplies	-
Other Services and Charges	13,500
Capital Outlay	-
Debt Service	-
Subtotal Fire	\$ 16,550

Council:	
Personal Services	3,360
Materials and Supplies	-
Other Services and Charges	700
Capital Outlay	-
Subtotal Council	\$ 4,060

<u>INCOME AND REVENUE PROVIDED FOR</u>	<u>APPROPRIATION</u>
City Clerk/Treasurer:	
Personal Services	15,800
Materials and Supplies	-
Other Services and Charges	3,000
Capital Outlay	-
Subtotal City Clerk/Treasurer	\$ 18,800

Community Center:	
Personal Services	-
Materials and Supplies	1,200
Other Services and Charges	4,600
Capital Outlay	200
Subtotal Community Center	\$ 6,000

Transfers Out:	
Transfers Out to Special Project Fund	-
Subtotal Transfers Out	\$ -

SUBTOTAL - EXPENDITURE APPROPRIATIONS \$ 468,480

MORRIS SPECIAL REVENUE FUNDS - LEGAL APPROPRIATIONS
FY 2015-2016

<u>INCOME AND REVENUE PROVIDED FOR</u>		<u>APPROPRIATION</u>
STREET AND ALLEY :		
Personal Services		-
Materials and Supplies		13,000
Other Services and Charges		-
Capital Outlay		-
Subtotal Street and Alley Fund	\$	13,000
CEMETERY CARE:		
Personal Services		-
Materials and Supplies		-
Other Services and Charges		-
Capital Outlay		20,000
Subtotal Cemetery Care Fund	\$	20,000
CEMETERY:		
Personal Services		-
Materials and Supplies		11,500
Other Services and Charges		2,700
Capital Outlay		-
Subtotal Cemetery Fund	\$	14,200
SUBTOTAL - EXPENDITURE APPROPRIATIONS	\$	47,200

**MPWA PUBLIC WORKS AUTHORITY
BUDGET SUMMARY AND FINANCIAL PLAN BY FUND**

**MORRIS PUBLIC WORKS AUTHORITY - FINANCIAL PLAN
FY 2015-2016**

<u>INCOME AND REVENUE PROVIDED FOR</u>	<u>APPROPRIATION</u>
General Government:	
Personal Services	132,600
Materials and Supplies	273,800
Other Services and Charges	67,050
Capital Outlay	5,000
Debt Service	113,543
Transfers Out	18,230
Subtotal General Government	<u>\$ 610,223</u>
 SUBTOTAL - EXPENDITURE APPROPRIATIONS	 <u>\$ 610,223</u>

SUPPORTING BUDGET LINE-ITEM WORKSHEETS

**CITY OF MORRIS
CAPITAL OUTLAY REQUIREMENTS
For the Year Ending June 30, 2016**

	<u>Machinery & Equipment</u>	<u>Capital Projects</u>	<u>Total</u>
GENERAL FUND:			
<i>General Government Dept:</i>			
Other	\$ 4,000.00	\$ -	\$ 4,000.00
	-	-	-
Total General Government	<u>4,000.00</u>	<u>-</u>	<u>4,000.00</u>
<i>Street & Alley Dept:</i>			
	.	.	.
	.	.	.
	.	.	.
	.	.	.
Total Street & Alley Dept	<u>-</u>	<u>-</u>	<u>-</u>
<i>Police Dept:</i>			
Dog Pound	-	15,000.00	15,000.00
	-	-	-
Total Police Dept	<u>-</u>	<u>15,000.00</u>	<u>15,000.00</u>
<i>Fire Dept:</i>			
	.	.	.
	.	.	.
	.	.	.
	.	.	.
Total Fire Dept.	<u>-</u>	<u>-</u>	<u>-</u>
<i>Council Dept:</i>			
	.	.	.
	.	.	.
	.	.	.
	.	.	.
Total Council Dept.	<u>-</u>	<u>-</u>	<u>-</u>
<i>City Clerk/Treasurer Dept</i>			
	.	.	.
	.	.	.
	.	.	.
	.	.	.
Total City Clerk/Treasurer Dept	<u>-</u>	<u>-</u>	<u>-</u>
<i>Community Center Dept</i>			
Other	200.00	-	200.00
	-	-	-
	-	-	-
	-	-	-
Total City Clerk/Treasurer Dept	<u>200.00</u>	<u>-</u>	<u>200.00</u>
TOTAL GENERAL FUND	<u>\$ 4,200.00</u>	<u>\$ 15,000.00</u>	<u>\$ 19,200.00</u>

	<u>Machinery & Equipment</u>	<u>Capital Projects</u>	<u>Total</u>
MPWA FUND:			
<i>Utilities:</i>			
Water lines, water tower, valves	\$ -	\$ 5,000.00	\$ 5,000.00
	.	.	.
	.	.	.
	.	.	.
	.	.	.
	.	.	.
Total MPWA	<u>-</u>	<u>5,000.00</u>	<u>5,000.00</u>
STREET & ALLEY FUND:			
	-	-	-
	-	-	-
Total Street & Alley Fund	<u>-</u>	<u>-</u>	<u>-</u>
CEMETERY CARE FUND:			
Gravel	-	20,000.00	20,000.00
	-	-	-
	-	-	-
	-	-	-
Total Cemetery Care Fund	<u>-</u>	<u>20,000.00</u>	<u>20,000.00</u>

**CITY OF MORRIS
DEBT SERVICE REQUIREMENTS
For the Year Ending June 30, 2016**

<u>Description:</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Monthly Payment</u>	<u>Months Payment Due</u>	<u>Total Payment</u>	<u>Fund-Department</u>
Notes Payable:						
Series 2002 OWRB ORF CW	2.86%	9/15/2023	52,396.67 ***	2	104,793.34	MPWA-Water Distribution
ODOC-8675 CDBG 98 LOAN	0.00%	6/1/2022	729.17	12	8,750.04	MPWA-ODOC CDBG 98
Subtotal			<u>53,125.84</u>		<u>113,543.38</u>	

*** - This is a semi-annual payment due in March and September

GENERAL FUND	Ledger Account	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Final	2015-2016 Proposed Budget
		TAXES:				
	01-04-4001	SALES TAX	283,886	275,000	289,607	290,000
	01-04-4012	USE TAX	19,962	19,000	27,621	25,000
	01-04-4008	FRANCHISE TAX - PSO	16,861	17,000	18,432	17,000
	01-04-4009	FRANCHISE TAX - ONG	7,426	6,000	7,311	6,000
	01-04-4010	FRANCHISE TAX - WINDSTREAM	2,787	3,000	2,693	3,000
	01-04-4011	FRANCHISE TAX - CABLE	31	1,000	300	-
		Total Taxes	330,953	321,000	345,964	341,000
		INTERGOVERNMENTAL:				
	01-04-4007	ALCOHOLIC BEVERAGE TAX	8,217	8,500	8,519	8,500
	01-04-4015	CIGARETTE TAX	3,381	3,000	3,360	3,000
	01-04-4070	GRANT	110,735	-	135,323	28,000
	01-04-4600	GRANT REVENUE	4,474	-	-	-
		Total Intergovernmental	126,807	11,500	147,202	39,500
		LICENSE AND PERMITS:				
	01-04-4004	LICENSES/PERMITS	2,140	2,000	1,633	1,500
		Total License and Permits	2,140	2,000	1,633	1,500
		FINES AND FORFEITURES:				
	01-04-4050	FINES AND FORFEITURES	71,446	63,000	48,828	63,000
		Total Fines and Forfeitures	71,446	63,000	48,828	63,000
		INVESTMENT INCOME:				
	01-04-4002	INTEREST EARNED	83	50	108	50
		Total Investment Income	83	50	108	50
		MISCELLANEOUS:				
	01-04-4005	COMMUNITY CENTER RENTAL	3,100	3,000	3,200	3,000
	01-04-4003	OTHER INCOME	2,152	2,000	4,144	2,000
	01-04-4006	LEASE REVENUE	1,000	200	800	200
	01-04-4013	SALE OF ASSETS	250	-	-	-
		Total Miscellaneous	6,502	5,200	8,144	5,200
		OTHER FINANCING SOURCES:				
		TRANSFER IN - MPWA	-	24,377	-	18,230
		Total Other Financing Sources/Uses	-	24,377	-	18,230
		TOTAL REVENUES	537,931	427,127	551,879	468,480

GENERAL FUND			2013-2014	2014-2015	2014-2015	2015-2016
Ledger Account	Description		Actual	Budget	Projected Final	Proposed Budget
10 GENERAL GOVERNMENT DEPARTMENT						
01-10-6001	OFFICE SUPPLIES		1,919	3,100	2,000	3,100
01-10-6003	MAINTENANCE		568	600	-	500
01-10-6005	SUPPLIES		868	600	422	600
01-10-6500	GRANT EXPENSE		-	-	159,041	-
	Total Materials and Supplies		<u>3,355</u>	<u>4,300</u>	<u>161,463</u>	<u>4,200</u>
01-10-7001	ADVERTISING		541	320	485	320
01-10-7002	AUDIT		13,242	15,000	24,853	15,500
01-10-7003	BANK CHARGES		-	50	5	50
01-10-7007	INSURANCE - PROPERTY, LIABILITY, & WORK COMP		3,808	7,000	5,671	7,000
01-10-7010	UTILITIES		11,471	11,000	15,315	15,000
01-10-7020	OTHER EXPENSES		104,745	25,000	69,983	25,000
01-10-7025	JUDGE/ATTORNEY FEES		10,893	15,000	11,012	10,000
01-10-7030	EMERGENCY MANAGEMENT		2,921	3,000	3,760	3,000
01-10-7040	ABATEMENT EXPENSE		-	-	-	2,000
	Total Other Services and Charges		<u>147,621</u>	<u>76,370</u>	<u>131,084</u>	<u>77,870</u>
01-10-8000	CAPITAL OUTLAY		<u>28,420</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
	Total Capital Outlay		<u>28,420</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
	TOTAL GENERAL GOVERNMENT DEPARTMENT		<u>179,396</u>	<u>84,670</u>	<u>292,547</u>	<u>86,070</u>
20 STREET AND ALLEY DEPARTMENT						
01-20-5001	SALARIES AND WAGES		34,039	36,000	35,141	36,000
01-20-5003	PAYROLL TAXES		2,697	2,750	2,785	2,800
01-20-5004	HEALTH INSURANCE		19,991	21,427	25,411	26,000
01-20-5005	RETIREMENT		804	850	671	850
	Total Personnel Services		<u>57,531</u>	<u>61,027</u>	<u>64,008</u>	<u>65,650</u>
01-20-6500	GRANT EXPENSE		-	-	-	28,000
01-20-7020	OTHER EXPENSES		<u>1,561</u>	<u>500</u>	<u>-</u>	<u>500</u>
	Total Other Services and Charges		<u>1,561</u>	<u>500</u>	<u>-</u>	<u>28,500</u>
	TOTAL STREET AND ALLEY DEPARTMENT		<u>59,092</u>	<u>61,527</u>	<u>64,008</u>	<u>94,150</u>

GENERAL FUND			2013-2014	2014-2015	2014-2015	2015-2016
	Ledger Account	Description	Actual	Budget	Projected Final	Proposed Budget
30	<u>POLICE DEPARTMENT</u>					
	01-30-5001	SALARIES AND WAGES	112,759	115,000	122,489	120,000
	01-30-5003	PAYROLL TAXES	9,396	9,500	13,801	14,000
	01-30-5004	HEALTH INSURANCE	52,156	55,820	45,041	46,000
	01-30-5005	RETIREMENT	1,678	2,500	1,532	1,500
		Total Personnel Services	175,989	182,820	182,863	181,500
	01-30-6001	OFFICE SUPPLIES	881	1,000	281	1,000
	01-30-6002	POSTAGE	-	-	65	200
	01-30-6004	MAINTENANCE-EQUIPMENT	349	1,000	1,978	2,000
	01-30-6005	SUPPLIES	866	1,000	127	500
	01-30-6006	LAUNDRY AND UNIFORMS	397	750	605	2,500
	01-30-6008	GASOLINE AND OIL	15,342	17,000	13,010	15,000
	01-30-6009	AMMO	814	1,000	84	1,000
		POSTAGE	-	200	-	-
	01-30-6010	ANIMAL CONTROL EXPENSE	-	2,000	353	2,000
		Total Materials and Supplies	18,649	23,950	16,503	24,200
	01-30-7004	CELL PHONE	768	1,280	919	1,000
	01-30-7005	TELEPHONE	3,076	3,000	2,645	2,500
	01-30-7007	INSURANCE-AUTO	12,154	5,400	3,256	5,400
	01-30-7009	TRAINING AND EXPENSES	356	1,500	539	2,000
	01-30-7010	UTILITIES	2,790	3,500	2,840	3,500
	01-30-7011	AUTO REPAIR	3,115	3,500	4,443	3,500
	01-30-7012	INSURANCE (LIAB/PROP)	-	-	-	2,000
	01-30-7020	OTHER EXPENSES	1,993	2,500	805	2,000
	01-30-7035	INMATE HOUSING	364	500	75	250
		Total Other Services and Charges	24,616	21,180	15,522	22,150
	01-30-8000	CAPITAL OUTLAY	168	15,000	-	15,000
		Total Capital Outlay	168	15,000	-	15,000
		TOTAL POLICE DEPARTMENT	219,422	242,950	214,888	242,850
40	<u>FIRE DEPARTMENT</u>					
	01-40-5001	SALARIES AND WAGES	1,620	2,000	1,655	2,000
New Account	01-40-5003	PAYROLL TAXES	140	153	126	150
New Account	01-40-5005	RETIREMENT	780	800	840	900
		Total Personnel Services	2,540	2,953	2,621	3,050
	01-40-7005	TELEPHONE	786	1,200	1,293	1,500
	01-40-7007	INSURANCE - AUTO and GEN LIABILITY	1,418	1,500	288	1,000
	01-40-7010	UTILITIES	2,359	2,750	3,067	3,000
	01-40-7011	AUTO REPAIR	-	5,000	-	5,000
	01-40-7012	INSURANCE (LIAB/PROP)	-	-	-	1,000
	01-40-7020	OTHER EXPENSES	5,917	2,500	1,320	2,000
		Total Other Services and Charges	10,480	12,950	5,968	13,500
		TOTAL FIRE DEPARTMENT	13,020	15,903	8,589	16,550

GENERAL FUND	Ledger Account	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Final	2015-2016 Proposed Budget
50 COUNCIL DEPARTMENT						
	01-50-5001	SALARIES AND WAGES	3,060	3,120	3,040	3,120
	01-50-5003	PAYROLL TAXES	272	240	244	240
		Total Personnel Services	3,332	3,360	3,284	3,360
	01-50-7009	COUNCIL TRAINING	80	500	135	700
		Total Other Services and Charges	80	500	135	700
		TOTAL COUNCIL DEPARTMENT	3,412	3,860	3,419	4,060
60 CITY CLERK/TREASURER DEPARTMENT						
	01-60-5001	SALARIES AND WAGES	8,135	8,400	8,400	8,400
	01-60-5003	PAYROLL TAXES	684	650	737	700
	01-60-5004	HEALTH INSURANCE	9,118	5,999	5,765	6,500
	01-60-5005	RETIREMENT	39	168	176	200
		Total Personnel Services	17,976	15,217	15,078	15,800
	01-60-7009	TRAINING AND EXPENSES	3,707	3,000	2,752	3,000
		Total Other Services and Charges	3,707	3,000	2,752	3,000
		TOTAL CITY CLERK/TREASURER DEPARTMENT	21,683	18,217	17,830	18,800
80 COMMUNITY CENTER DEPARTMENT						
	01-80-6003	MAINTENANCE	-	-	300	1,000
	01-80-6005	SUPPLIES	-	-	92	200
		Total Materials and Supplies	-	-	392	1,200
	01-80-7007	INSURANCE (LIAB/PROP)	-	-	-	1,500
	01-80-7010	UTILITIES	-	-	3,256	3,000
	01-80-7020	OTHER	-	-	8	100
		Total Other Services and Charges	-	-	3,264	4,600
	01-80-8000	CAPITAL OUTLAY	-	-	-	200
		TOTAL COMMUNITY CENTER DEPARTMENT	-	-	3,656	6,000
		TOTAL EXPENDITURES	496,025	427,127	604,937	468,480
		Revenues less expenditures				-
		Beginning projected reserves				111,004
		Ending projected reserves				111,004

STREET AND ALLEY - (08)

	Ledger Account	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Final	2015-2016 Proposed Budget
REVENUES						
	08-04-4030	AUTO LICENSE TAX	11,330	8,500	11,197	8,500
	08-04-4031	GASOLINE EXCISE TAX	2,651	3,000	2,264	3,000
		TOTAL REVENUES	13,981	11,500	13,461	11,500

08**STREET AND ALLEY FUND**

		MATERIALS AND SUPPLIES:				
	08-06-6003	MAINTENANCE	-	3,000	2,127	3,000
	08-06-6005	SUPPLIES	6,515	15,000	6,265	10,000
		TOTAL EXPENDITURES	6,515	18,000	8,392	13,000

CEMETERY CARE - (06)

Ledger Account Description		2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Final	2015-2016 Proposed Budget
<u>REVENUE</u>					
06-04-4040	OPENINGS	1,600	1,400	1,841	1,400
06-04-4041	LOT SALES	3,594	3,500	1,833	3,000
06-04-4042	DONATIONS	2,509	-	100	500
	TOTAL REVENUE	<u>7,703</u>	<u>4,900</u>	<u>3,774</u>	<u>4,900</u>
<u>06</u>	<u>CEMETERY CARE FUND</u>				
06-08-8000	CAPITAL OUTLAY	-	20,000	-	20,000
	Total Capital Outlay	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
	TOTAL EXPENDITURES	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>

CEMETERY FUND - (07)

Ledger Account	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Final	2015-2016 Proposed Budget
<u>REVENUE</u>					
07-04-4002	INTEREST	140	100	105	100
07-04-4040	OPENINGS	4,800	4,200	5,525	4,200
07-04-4041	LOT SALES	10,331	10,000	5,500	8,000
07-04-4042	DONATIONS	100	100	90	100
	TOTAL REVENUES	<u>15,371</u>	<u>14,400</u>	<u>11,220</u>	<u>12,400</u>

07**CEMETERY FUND**

MATERIALS AND SUPPLIES:					
07-06-6003	MAINTENANCE	9,333	9,000	10,787	10,000
07-06-6004	MAINTENANCE-EQUIPMENT	49	1,000	1,124	1,000
07-06-6005	SUPPLIES	574	500	58	500
	Total Materials and Supplies	<u>9,956</u>	<u>10,500</u>	<u>11,969</u>	<u>11,500</u>
OTHER SERVICES AND CHARGES:					
07-07-7010	UTILITIES	1,034	1,200	1,124	1,200
07-07-7020	OTHER EXPENSE	508	2,000	45	1,500
	Total Other Services and Charges	<u>1,542</u>	<u>3,200</u>	<u>1,169</u>	<u>2,700</u>
	TOTAL EXPENDITURES	<u>11,498</u>	<u>13,700</u>	<u>13,138</u>	<u>14,200</u>

MPWA

Ledger Account	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Final	2015-2016 Proposed Budget
REVENUES					
	CHARGES FOR SERVICES:				
02-04-4100	WATER HAULS	20	250	720	250
02-04-4101	WATER CHARGES	316,809	300,000	300,000	300,000
02-04-4102	RECONNECT	7,772	6,100	6,730	6,000
02-04-4103	SEWER	207,880	200,000	200,000	200,000
02-04-4104	WATER TAPS	700	700	-	500
02-04-4105	SEWER TAPS	600	500	-	500
02-04-4106	TRASH SERVICE - SANITATION	108,198	138,300	135,000	135,000
02-04-4107	LATE FEES	21,735	21,000	22,000	22,000
02-04-4108	OTHER INCOME	406	500	500	500
	Total Charges for Services	664,120	667,350	664,950	664,750
INTERGOVERNMENTAL:					
02-04-4200	GRANT REVENUE	-	226,725	-	-
	Total Intergovernmental	-	226,725	-	-
INVESTMENT INCOME:					
02-04-4002	INTEREST INCOME	401	100	447	100
	Total Investment Income	401	100	447	100
	TOTAL REVENUES	664,521	894,175	665,397	664,850

MPWA

Ledger Account	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Final	2015-2016 Proposed Budget
	PERSONAL SERVICES:				
02-05-5001	SALARIES AND WAGES	72,941	77,794	76,093	77,000
02-05-5003	PAYROLL TAXES	6,416	5,751	9,249	9,000
02-05-5004	HEALTH INSURANCE	38,974	44,839	44,428	45,000
02-05-5005	RETIREMENT	1,459	1,556	1,507	1,600
	Total Personal Services	119,790	129,940	131,277	132,600
	MATERIALS AND SUPPLIES:				
02-06-6001	OFFICE SUPPLIES	2,051	2,000	733	2,000
02-06-6002	POSTAGE	4,132	4,500	5,619	4,500
02-06-6005	PART & SUPPLIES	8,760	20,000	17,608	20,000
02-06-6006	LAUNDRY AND UNIFORMS	973	1,300	464	1,300
02-06-6008	GASOLINE AND OIL	4,639	6,000	3,772	6,000
02-06-6009	WATER PURCHASES	126,974	130,000	151,356	130,000
02-06-6010	TRASH	98,968	132,000	100,696	110,000
	Total Materials and Supplies	246,497	295,800	280,248	273,800
	OTHER SERVICES AND CHARGES:				
02-07-7003	BANK CHARGES	-	-	21	50
02-07-7005	TELEPHONE	2,997	4,000	2,296	3,000
02-07-7007	INSURANCE - PROPERTY, LIABILITY, AUTO, & WORK COMP	8,423	10,000	6,323	10,000
02-07-7009	TRAINING AND EXPENSES	2,549	1,500	984	1,500
02-07-7010	UTILITIES	14,864	14,000	16,543	15,000
02-07-7011	AUTO REPAIR	1,021	3,000	1,324	3,000
02-07-7012	WATER AND SEWER TESTING	11,719	12,000	10,181	12,000
02-07-7020	OTHER EXPENSE	17,836	13,000	3,237	6,500
02-07-7030	EQUIPMENT REPAIR	6,956	10,000	992	10,000
02-07-7031	MAINTENANCE-WATER SYSTEM	-	-	27	-
02-07-7032	MAINTENANCE-SEWER SYSTEM	17,184	9,000	6,235	6,000
	Total Other Services and Charges	83,549	76,500	48,163	67,050

MPWA

Ledger Account	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Final	2015-2016 Proposed Budget
	CAPITAL OUTLAY:				
02-08-8200	GRANT EXPENSE	-	250,000	-	5,000
	Total Capital Outlay	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>5,000</u>
	DEBT SERVICE:				
02-07-7025	PRINCIPAL AND INTEREST	113,785	113,543	111,598	113,543
	Total Debt Service	<u>113,785</u>	<u>113,543</u>	<u>111,598</u>	<u>113,543</u>
	TRANSFERS:				
	TRANSFERS OUT	-	24,377	-	18,230
	Total Transfers	<u>-</u>	<u>24,377</u>	<u>-</u>	<u>18,230</u>
	TOTAL EXPENDITURES	<u>563,621</u>	<u>890,160</u>	<u>571,286</u>	<u>610,223</u>
	Revenues less expenditures				54,627
	Beginning projected reserves				900,510
	Ending projected reserves				<u>955,137</u>
	Calculation of debt service coverage:				
	Total Operating Revenues			665,397	664,850
	Less transfers in			-	-
	Less total expenses			(571,286)	(610,223)
	Add transfers out			18,230	18,230
	Add debt service expenses			111,598	113,543
	Add capital outlay expenses			-	5,000
	Net operating revenues available to cover debt service payments			<u>223,939</u>	<u>191,400</u>
	Debt service payments subject to rate covenant:				
	OWRB Loan			102,848	102,848
	ODOC Loan			8,750	8,750
	Total Debt service payments subject to rate covenant			<u>111,598</u>	<u>111,598</u>
	Debt service coverage percentage			201%	172%
	Debt service coverage percentage (without ODOC loan payment as originally calculated)			218%	186%