



CITY OF MORRIS, OKLAHOMA
ANNUAL BUDGET
FY 2016-2017

Okmulgee
7-21-16

CITY OF MORRIS
ANNUAL BUDGET FY 2016-2017
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BUDGET MESSAGE

CITY OF MORRIS, OKLAHOMA

**BUDGET MESSAGE
FY 2016-2017**

To: Honorable Mayor and Members of the City Council

The upcoming FY 2016-2017 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:
 - Police Car and equipment is budgeted in the Police Department for \$20,000.
 - Cemetery improvements are budgeted in the Cemetery Care Fund for \$20,000.
 - 1/3 of the cost of maintenance equipment is budgeted in the Cemetery Care Fund for \$10,000.
 - 1/3 of the cost of maintenance equipment is budgeted in the Morris Public Works Authority for \$10,000.
 - 1/3 of the cost of maintenance equipment is budgeted in the Street and Alley Fund for \$10,000.
- 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 17% of annual revenues.
- MPWA Fund is budgeted to show a fund balance of approximately 190% 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 2016-2017 budget.

Respectfully submitted,

BUDGET SUMMARY – ALL FUNDS

**THE CITY OF MORRIS, OKLAHOMA
BUDGET SUMMARY - ALL FUND TYPES
FISCAL YEAR 16-17**

	CITY GENERAL FUND	SPECIAL REVENUE FUNDS	TOTALS	MORRIS PUBLIC WORKS AUTHORITY	COMBINED TOTALS
ESTIMATED RESOURCES					
REVENUES:					
Taxes	\$ 314,000	\$ -	\$ 314,000	\$ -	\$ 314,000
Intergovernmental	10,800	11,500	22,300	-	22,300
Charges for Services	-	15,100	15,100	572,750	587,850
Licenses and Permits	1,500	-	1,500	-	1,500
Fines and Forfeitures	50,000	-	50,000	-	50,000
Investment Income	100	100	200	200	400
Miscellaneous	6,000	600	6,600	-	6,600
Subtotal - Revenues	\$ 382,400	\$ 27,300	\$ 409,700	\$ 572,950	\$ 982,650
OTHER RESOURCES:					
Transfers In - Operations	-	-	-	-	-
Prior Year Reserves - Carryover	134,006	284,249	418,255	1,066,614	1,484,869
TOTAL ESTIMATED RESOURCES	\$ 516,406	\$ 311,549	\$ 827,955	\$ 1,639,564	\$ 2,467,519
ESTIMATED USES					
EXPENDITURES BY DEPARTMENT:					
General Government	\$ 99,570	\$ -	\$ 99,570	\$ -	\$ 99,570
Streets	45,150	23,000	68,150	-	68,150
Police	256,650	-	256,650	-	256,650
Fire	18,500	-	18,500	-	18,500
Council	4,060	-	4,060	-	4,060
City Clerk/Treasurer	20,150	-	20,150	-	20,150
Community Center	6,700	-	6,700	-	6,700
Cemetery	-	44,200	44,200	-	44,200
Public Works	-	-	-	438,550	438,550
DEBT SERVICE COSTS:					
Principal and Interest	-	-	-	113,785	113,785
TRANSFERS:					
Transfers to Special Project	-	-	-	-	-
Transfers to City - Operations	-	-	-	-	-
TOTAL ESTIMATED EXPENDITURES	\$ 450,780	\$ 67,200	\$ 517,980	\$ 552,335	\$ 1,070,315
TOTAL ESTIMATED ENDING BALANCES	\$ 65,626	\$ 244,349	\$ 309,975	\$ 1,087,229	\$ 1,397,204

NOTICE OF PUBLIC HEARING ON PROPOSED BUDGET

A public hearing on the FY 16-17 City of Morris budget will be held at 7:00 pm on April 11, 2016 at the Morris Community Center for the purposes of discussing and developing the City budget for the fiscal year beginning July 1, 2016. The public hearing is open to the public and citizen comments on the proposed budget will be welcome. A copy of the proposed FY 16-17 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 - 6/30/15	153,205	160,086	71,796	43,255	939,754
FY 15-16 Projected Revenues	424,911	13,485	3,713	11,277	707,610
FY 15-16 Projected Expenditures	444,110	7,340	-	12,023	580,750
Ending Projected Carryover - June 30, 2016	<u>\$ 134,006</u>	<u>\$ 166,231</u>	<u>\$ 75,509</u>	<u>\$ 42,509</u>	<u>\$ 1,066,614</u>

CITY OF MORRIS - ESTIMATED REVENUE SUMMARY
 FY 2016-2017

	General Fund	MPWA	Special Revenue Funds
TAXES:			
SALES TAX	268,000	-	-
USE TAX	20,000	-	-
FRANCHISE TAX	26,000	-	-
Total Taxes	<u>314,000</u>	<u>-</u>	<u>-</u>
INTERGOVERNMENTAL:			
ALCOHOLIC BEVERAGE TAX	7,800	-	-
CIGARETTE TAX	3,000	-	-
AUTO LICENSE TAX	-	-	8,500
GASOLINE EXCISE TAX	-	-	3,000
GRANTS	-	-	-
GRANTS - MPWA	-	-	-
Total Intergovernmental	<u>10,800</u>	<u>-</u>	<u>11,500</u>
CHARGES FOR SERVICES:			
WATER HAULS	-	250	-
WATER CHARGES	-	250,000	-
RECONNECT	-	6,000	-
SEWER	-	158,000	-
WATER TAPS	-	500	-
SEWER TAPS	-	500	-
TRASH SERVICE	-	135,000	-
LATE FEES	-	22,000	-
OTHER INCOME	-	500	-
OPENINGS	-	-	5,600
LOT SALES	-	-	9,500
Total Charges for Services	<u>-</u>	<u>572,750</u>	<u>15,100</u>
LICENSE AND PERMITS:			
LICENSE/PERMITS	1,500	-	-
Total License and Permits	<u>1,500</u>	<u>-</u>	<u>-</u>
FINES AND FORFEITURES:			
FINES AND FORFEITURES	50,000	-	-
Total Fines and Forfeitures	<u>50,000</u>	<u>-</u>	<u>-</u>
INVESTMENT INCOME:			
INTEREST INCOME	100	200	100
Total Investment Income	<u>100</u>	<u>200</u>	<u>100</u>
MISCELLANEOUS:			
COMMUNITY CENTER RENTAL	3,000	-	-
OTHER REVENUE	2,000	-	-
LEASE REVENUE	1,000	-	-
DONATIONS	-	-	600
Total Miscellaneous	<u>6,000</u>	<u>-</u>	<u>600</u>
TRANSFERS:			
TRANSFERS IN-MPWA	-	-	-
TRANSFERS IN-GENERAL	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 382,400</u>	<u>\$ 572,950</u>	<u>\$ 27,300</u>

CITY OF MORRIS

BUDGET SUMMARY AND APPROPRIATIONS BY FUND

**CITY OF MORRIS GENERAL FUND - LEGAL APPROPRIATIONS
FY 2016-2017**

<u>INCOME AND REVENUE PROVIDED FOR</u>	<u>APPROPRIATION</u>
General Government:	
Personal Services	-
Materials and Supplies	4,200
Other Services and Charges	95,370
Capital Outlay	-
Subtotal General Government	\$ 99,570
Street and Alley:	
Personal Services	44,650
Materials and Supplies	-
Other Services and Charges	500
Capital Outlay	-
Subtotal Street and Alley	\$ 45,150
Police:	
Personal Services	185,700
Materials and Supplies	28,700
Other Services and Charges	22,250
Capital Outlay	20,000
Debt Service	-
Subtotal Police	\$ 256,650
Fire:	
Personal Services	3,500
Materials and Supplies	-
Other Services and Charges	15,000
Capital Outlay	-
Debt Service	-
Subtotal Fire	\$ 18,500
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	16,150
Materials and Supplies	-
Other Services and Charges	4,000
Capital Outlay	-
Subtotal City Clerk/Treasurer	\$ 20,150
Community Center:	
Personal Services	-
Materials and Supplies	1,200
Other Services and Charges	5,300
Capital Outlay	200
Subtotal Community Center	\$ 6,700
Transfers Out:	
Transfers Out to Special Project Fund	-
Subtotal Transfers Out	\$ -
SUBTOTAL - EXPENDITURE APPROPRIATIONS	\$ 450,780

**MORRIS SPECIAL REVENUE FUNDS - LEGAL APPROPRIATIONS
FY 2016-2017**

<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	10,000
Subtotal Street and Alley Fund	\$ 23,000
CEMETERY CARE:	
Personal Services	-
Materials and Supplies	-
Other Services and Charges	-
Capital Outlay	30,000
Subtotal Cemetery Care Fund	\$ 30,000
CEMETERY:	
Personal Services	-
Materials and Supplies	11,500
Other Services and Charges	2,700
Capital Outlay	-
Subtotal Cemetery Fund	\$ 14,200
SUBTOTAL - EXPENDITURE APPROPRIATIONS	\$ 67,200

**MORRIS PUBLIC WORKS AUTHORITY - FINANCIAL PLAN
FY 2016-2017**

<u>INCOME AND REVENUE PROVIDED FOR</u>	<u>APPROPRIATION</u>
General Government:	
Personal Services	95,600
Materials and Supplies	257,700
Other Services and Charges	75,250
Capital Outlay	10,000
Debt Service	113,785
Transfers Out	-
Subtotal General Government	<u>\$ 552,335</u>
SUBTOTAL - EXPENDITURE APPROPRIATIONS	<u>\$ 552,335</u>



SUPPORTING BUDGET LINE-ITEM WORKSHEETS

**CITY OF MORRIS
CAPITAL OUTLAY REQUIREMENTS
For the Year Ending June 30, 2017**

	Machinery & Equipment	Capital Projects	Total		Machinery & Equipment	Capital Projects	Total
GENERAL FUND:				MPWA FUND:			
<i>General Government Dept:</i>				<i>Utilities:</i>			
	\$ -	\$ -	\$ -	1/3 cost of equipment	\$ 10,000.00	\$ -	\$ 10,000.00
Total General Government	-	-	-		-	-	-
<i>Street & Alley Dept:</i>					-	-	-
	-	-	-		-	-	-
Total Street & Alley Dept	-	-	-	Total MPWA	10,000.00	-	10,000.00
<i>Police Dept:</i>				STREET & ALLEY FUND:			
Police Car and Equipment	20,000.00	-	20,000.00	1/3 cost of equipment	10,000.00	-	10,000.00
Total Police Dept	20,000.00	-	20,000.00	Total Street & Alley Fund	10,000.00	-	10,000.00
<i>Fire Dept:</i>				CEMETERY CARE FUND:			
	-	-	-	1/3 cost of equipment	10,000.00	-	10,000.00
	-	-	-	Additional cost of equipment	-	20,000.00	20,000.00
Total Fire Dept.	-	-	-	Total Cemetery Care Fund	10,000.00	20,000.00	30,000.00
<i>Council Dept:</i>							
	-	-	-				
Total Council Dept.	-	-	-				
<i>City Clerk/Treasurer Dept</i>							
	-	-	-				
Total City Clerk/Treasurer Dept	-	-	-				
<i>Community Center Dept</i>							
Other	200.00	-	200.00				
Total City Clerk/Treasurer Dept	200.00	-	200.00				
TOTAL GENERAL FUND	\$ 20,200.00	\$ -	\$ 20,200.00				

**CITY OF MORRIS
DEBT SERVICE REQUIREMENTS
For the Year Ending June 30, 2017**

<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	52,517.50 ***	2	105,035.00	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>53,246.67</u>		<u>113,785.04</u>	

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

GENERAL FUND

Ledger Account	Description	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected Final	2016-2017 Proposed Budget
	TAXES:				
01-04-4001	SALES TAX	294,054	290,000	282,680	268,000
01-04-4012	USE TAX	26,562	25,000	21,743	20,000
01-04-4008	FRANCHISE TAX - PSO	17,498	17,000	19,054	17,000
01-04-4009	FRANCHISE TAX - ONG	7,052	6,000	5,547	6,000
01-04-4010	FRANCHISE TAX - WINDSTREAM	2,685	3,000	2,518	2,200
01-04-4011	FRANCHISE TAX - CABLE	300	-	1,011	800
	Total Taxes	<u>348,151</u>	<u>341,000</u>	<u>332,553</u>	<u>314,000</u>
	INTERGOVERNMENTAL:				
01-04-4007	ALCOHOLIC BEVERAGE TAX	8,474	8,500	8,718	7,800
01-04-4015	CIGARETTE TAX	3,396	3,000	3,799	3,000
01-04-4070	GRANT	155,987	28,000	33,360	-
01-04-4600	GRANT REVENUE	4,484	-	-	-
	Total Intergovernmental	<u>172,341</u>	<u>39,500</u>	<u>45,877</u>	<u>10,800</u>
	LICENSE AND PERMITS:				
01-04-4004	LICENSES/PERMITS	1,270	1,500	2,155	1,500
	Total License and Permits	<u>1,270</u>	<u>1,500</u>	<u>2,155</u>	<u>1,500</u>
	FINES AND FORFEITURES:				
01-04-4050	FINES AND FORFEITURES	53,548	63,000	25,997	50,000
	Total Fines and Forfeitures	<u>53,548</u>	<u>63,000</u>	<u>25,997</u>	<u>50,000</u>
	INVESTMENT INCOME:				
01-04-4002	INTEREST EARNED	125	50	156	100
	Total Investment Income	<u>125</u>	<u>50</u>	<u>156</u>	<u>100</u>
	MISCELLANEOUS:				
01-04-4005	COMMUNITY CENTER RENTAL	3,250	3,000	2,700	3,000
01-04-4003	OTHER INCOME	2,790	2,000	14,423	2,000
01-04-4006	LEASE REVENUE	900	200	1,050	1,000
01-04-4013	SALE OF ASSETS	-	-	-	-
	Total Miscellaneous	<u>6,940</u>	<u>5,200</u>	<u>18,173</u>	<u>6,000</u>
	OTHER FINANCING SOURCES:				
	TRANSFER IN - MPWA	-	18,230	-	-
	Total Other Financing Sources/Uses	<u>-</u>	<u>18,230</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUES	<u>582,375</u>	<u>468,480</u>	<u>424,911</u>	<u>382,400</u>

GENERAL FUND		2014-2015	2015-2016	2015-2016	2016-2017
Ledger Account	Description	Actual	Budget	Projected Final	Proposed Budget
10 GENERAL GOVERNMENT DEPARTMENT					
01-10-6001	OFFICE SUPPLIES	1,965	3,100	3,351	3,100
01-10-6003	MAINTENANCE	-	500	453	500
01-10-6005	SUPPLIES	498	600	402	600
01-10-6500	GRANT EXPENSE	168,681	-	33,360	-
	Total Materials and Supplies	171,144	4,200	37,566	4,200
01-10-7001	ADVERTISING	483	320	301	320
01-10-7002	AUDIT	22,655	15,500	23,700	20,000
01-10-7003	BANK CHARGES	4	50	-	50
01-10-7007	INSURANCE - PROPERTY & LIABILITY	7,295	7,000	15,451	12,000
01-10-7010	UTILITIES	13,683	15,000	11,004	15,000
01-10-7020	OTHER EXPENSES	65,817	25,000	37,979	25,000
01-10-7025	JUDGE/ATTORNEY FEES	10,341	10,000	9,821	10,000
01-10-7030	EMERGENCY MANAGEMENT	2,820	3,000	-	3,000
01-10-7040	ABATEMENT EXPENSE	-	2,000	-	10,000
	Total Other Services and Charges	123,098	77,870	98,256	95,370
01-10-8000	CAPITAL OUTLAY	399	4,000	1,875	-
	Total Capital Outlay	399	4,000	1,875	-
	TOTAL GENERAL GOVERNMENT DEPARTMENT	294,641	86,070	137,697	99,570
20 STREET AND ALLEY DEPARTMENT					
01-20-5001	SALARIES AND WAGES	34,136	36,000	28,931	30,000
01-20-5003	PAYROLL TAXES	2,671	2,800	2,188	2,300
01-20-5004	HEALTH INSURANCE	22,674	26,000	9,589	10,000
01-20-5005	RETIREMENT	658	850	522	850
01-20-5006	WORKERS COMP	-	-	2,064	1,500
	Total Personnel Services	60,139	65,650	43,294	44,650
01-20-6500	GRANT EXPENSE	-	28,000	-	-
01-20-7020	OTHER EXPENSES	-	500	-	500
	Total Other Services and Charges	-	28,500	-	500
	TOTAL STREET AND ALLEY DEPARTMENT	60,139	94,150	43,294	45,150

GENERAL FUND		2014-2015	2015-2016	2015-2016	2016-2017
Ledger Account	Description	Actual	Budget	Projected Final	Proposed Budget
30 POLICE DEPARTMENT					
01-30-5001	SALARIES AND WAGES	117,761	120,000	134,815	120,000
01-30-5003	PAYROLL TAXES	9,242	14,000	10,567	12,000
01-30-5004	HEALTH INSURANCE	41,390	46,000	30,501	46,000
01-30-5005	RETIREMENT	1,456	1,500	2,145	1,700
01-30-5006	WORKERS COMP	-	-	7,187	6,000
	Total Personnel Services	169,849	181,500	185,215	185,700
01-30-6001	OFFICE SUPPLIES	539	1,000	843	1,000
01-30-6002	POSTAGE	49	200	90	200
01-30-6004	MAINTENANCE-EQUIPMENT	1,729	2,000	816	2,000
01-30-6005	SUPPLIES	759	500	1,653	1,000
01-30-6006	LAUNDRY AND UNIFORMS	563	2,500	1,137	2,500
01-30-6008	GASOLINE AND OIL	11,059	15,000	10,211	15,000
01-30-6009	AMMO	557	1,000	885	2,000
01-30-6010	ANIMAL CONTROL EXPENSE	265	2,000	402	5,000
	Total Materials and Supplies	15,520	24,200	16,037	28,700
01-30-7004	CELL PHONE	979	1,000	1,497	1,500
01-30-7005	TELEPHONE	2,763	2,500	2,758	2,500
01-30-7007	INSURANCE-AUTO	3,121	5,400	1,728	5,000
01-30-7009	TRAINING AND EXPENSES	651	2,000	1,324	2,000
01-30-7010	UTILITIES	2,276	3,500	3,360	3,500
01-30-7011	AUTO REPAIR	3,684	3,500	2,759	3,500
01-30-7012	INSURANCE (LIAB/PROP)	-	2,000	1,412	2,000
01-30-7020	OTHER EXPENSES	604	2,000	600	2,000
01-30-7035	INMATE HOUSING	140	250	126	250
	Total Other Services and Charges	14,218	22,150	15,564	22,250
01-30-8000	CAPITAL OUTLAY	377	15,000	573	20,000
	Total Capital Outlay	377	15,000	573	20,000
	TOTAL POLICE DEPARTMENT	199,964	242,850	217,389	256,650
40 FIRE DEPARTMENT					
01-40-5001	SALARIES AND WAGES	1,655	2,000	2,295	2,000
01-40-5003	PAYROLL TAXES	127	150	198	150
01-40-5005	RETIREMENT	900	900	180	1,100
01-40-5006	WORKERS COMP	-	-	271	250
	Total Personnel Services	2,682	3,050	2,944	3,500
01-40-7005	TELEPHONE	1,080	1,500	1,154	1,500
01-40-7007	INSURANCE - AUTO and GEN LIABILITY	216	1,000	607	1,000
01-40-7010	UTILITIES	2,967	3,000	2,460	3,000
01-40-7011	AUTO REPAIR	-	5,000	-	5,000
01-40-7012	INSURANCE (LIAB/PROP)	-	1,000	1,799	2,500
01-40-7020	OTHER EXPENSES	5,474	2,000	1,022	2,000
	Total Other Services and Charges	9,737	13,500	7,042	15,000
	TOTAL FIRE DEPARTMENT	12,419	16,550	9,986	18,500

GENERAL FUND		2014-2015	2015-2016	2015-2016	2016-2017
Ledger Account	Description	Actual	Budget	Projected Final	Proposed Budget
50 COUNCIL DEPARTMENT					
01-50-5001	SALARIES AND WAGES	3,020	3,120	3,090	3,120
01-50-5003	PAYROLL TAXES	238	240	246	240
	Total Personnel Services	3,258	3,360	3,336	3,360
01-50-7009	COUNCIL TRAINING	325	700	399	700
	Total Other Services and Charges	325	700	399	700
	TOTAL COUNCIL DEPARTMENT	3,583	4,060	3,735	4,060
60 CITY CLERK/TREASURER DEPARTMENT					
01-60-5001	SALARIES AND WAGES	8,799	8,400	8,898	8,400
01-60-5003	PAYROLL TAXES	720	700	719	700
01-60-5004	HEALTH INSURANCE	6,740	6,500	6,318	6,500
01-60-5005	RETIREMENT	171	200	178	200
01-60-5006	WORKERS COMP	-	-	474	350
	Total Personnel Services	16,430	15,800	16,587	16,150
01-60-7009	TRAINING AND EXPENSES	2,937	3,000	3,909	4,000
	Total Other Services and Charges	2,937	3,000	3,909	4,000
	TOTAL CITY CLERK/TREASURER DEPARTMENT	19,367	18,800	20,496	20,150
80 COMMUNITY CENTER DEPARTMENT					
01-80-6003	MAINTENANCE	284	1,000	188	1,000
01-80-6005	SUPPLIES	69	200	-	200
	Total Materials and Supplies	353	1,200	188	1,200
01-80-7007	INSURANCE (LIAB/PROP)	-	1,500	2,961	2,200
01-80-7010	UTILITIES	2,649	3,000	3,069	3,000
01-80-7020	OTHER	8	100	5,793	100
	Total Other Services and Charges	2,657	4,600	11,823	5,300
01-80-8000	CAPITAL OUTLAY	110	200	-	200
	TOTAL COMMUNITY CENTER DEPARTMENT	3,120	6,000	12,011	6,700
	TOTAL EXPENDITURES	593,233	468,480	444,608	450,780
	Revenues less expenditures				(68,380)
	Beginning projected reserves				134,006
	Ending projected reserves				65,626

STREET AND ALLEY - (08)

Ledger Account	Description	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected Final	2016-2017 Proposed Budget
REVENUES					
08-04-4030	AUTO LICENSE TAX	11,087	8,500	10,711	8,500
08-04-4031	GASOLINE EXCISE TAX	2,725	3,000	2,774	3,000
	TOTAL REVENUES	<u><u>13,812</u></u>	<u><u>11,500</u></u>	<u><u>13,485</u></u>	<u><u>11,500</u></u>

08 STREET AND ALLEY FUND

MATERIALS AND SUPPLIES:					
08-06-6003	MAINTENANCE	1,595	3,000	-	3,000
08-06-6005	SUPPLIES	4,727	10,000	7,340	10,000
	Total Materials and Supplies	<u>6,322</u>	<u>13,000</u>	<u>7,340</u>	<u>13,000</u>
CAPITAL OUTLAY:					
08-08-8000	CAPITAL OUTLAY	-	-	-	10,000
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	TOTAL EXPENDITURES	<u><u>6,322</u></u>	<u><u>13,000</u></u>	<u><u>7,340</u></u>	<u><u>23,000</u></u>

CEMETERY CARE - (06)

Ledger Account	Description	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected Final	2016-2017 Proposed Budget
<u>REVENUE</u>					
06-04-4040	OPENINGS	1,569	1,400	1,463	1,400
06-04-4041	LOT SALES	2,500	3,000	2,250	2,500
06-04-4042	DONATIONS	1,761	500	-	500
	TOTAL REVENUE	<u>5,830</u>	<u>4,900</u>	<u>3,713</u>	<u>4,400</u>

06 CEMETERY CARE FUND

06-08-8000	CAPITAL OUTLAY	-	20,000	-	30,000
	Total Capital Outlay	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>30,000</u>
	TOTAL EXPENDITURES	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>30,000</u>

CEMETERY FUND - (07)

Ledger Account	Description	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected Final	2016-2017 Proposed Budget
<u>REVENUE</u>					
07-04-4002	INTEREST	146	100	139	100
07-04-4040	OPENINGS	4,706	4,200	4,388	4,200
07-04-4041	LOT SALES	7,500	8,000	6,750	7,000
07-04-4042	DONATIONS	90	100	-	100
	TOTAL REVENUES	<u>12,442</u>	<u>12,400</u>	<u>11,277</u>	<u>11,400</u>

07

CEMETERY FUND

MATERIALS AND SUPPLIES:					
07-06-6003	MAINTENANCE	10,400	10,000	9,600	10,000
07-06-6004	MAINTENANCE-EQUIPMENT	843	1,000	-	1,000
07-06-6005	SUPPLIES	731	500	263	500
	Total Materials and Supplies	<u>11,974</u>	<u>11,500</u>	<u>9,863</u>	<u>11,500</u>
OTHER SERVICES AND CHARGES:					
07-07-7010	UTILITIES	1,236	1,200	1,208	1,200
07-07-7020	OTHER EXPENSE	96	1,500	952	1,500
	Total Other Services and Charges	<u>1,332</u>	<u>2,700</u>	<u>2,160</u>	<u>2,700</u>
	TOTAL EXPENDITURES	<u>13,306</u>	<u>14,200</u>	<u>12,023</u>	<u>14,200</u>

MPWA PUBLIC WORKS AUTHORITY
BUDGET SUMMARY AND FINANCIAL PLAN BY FUND

MPWA

Ledger Account	Description	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected Final	2016-2017 Proposed Budget
REVENUES					
CHARGES FOR SERVICES:					
02-04-4100	WATER HAULS	540	250	-	250
02-04-4101	WATER CHARGES	310,559	300,000	318,091	250,000
02-04-4102	RECONNECT	7,377	6,000	7,978	6,000
02-04-4103	SEWER	205,247	200,000	204,498	158,000
02-04-4104	WATER TAPS	-	500	2,100	500
02-04-4105	SEWER TAPS	-	500	600	500
02-04-4106	TRASH SERVICE - SANITATION	137,708	135,000	149,743	135,000
02-04-4107	LATE FEES	24,779	22,000	23,693	22,000
02-04-4108	OTHER INCOME	6,927	500	395	500
	Total Charges for Services	693,137	664,750	707,098	572,750
INTERGOVERNMENTAL:					
02-04-4200	GRANT REVENUE	-	-	-	-
	Total Intergovernmental	-	-	-	-
INVESTMENT INCOME:					
02-04-4002	INTEREST INCOME	411	100	512	200
	Total Investment Income	411	100	512	200
	TOTAL REVENUES	693,548	664,850	707,610	572,950

MPWA

Ledger Account	Description	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected Final	2016-2017 Proposed Budget
PERSONAL SERVICES:					
02-05-5001	SALARIES AND WAGES	72,467	77,000	71,688	40,000
02-05-5002	CONTRACT LABOR	-	-	-	1,000
02-05-5003	PAYROLL TAXES	6,061	9,000	5,825	4,500
02-05-5004	HEALTH INSURANCE	45,858	45,000	35,885	45,000
02-05-5005	RETIREMENT	1,438	1,600	1,081	1,600
02-05-5006	WORKERS COMP	-	-	4,417	3,500
Total Personal Services		125,824	132,600	118,896	95,600
MATERIALS AND SUPPLIES:					
02-06-6001	OFFICE SUPPLIES	1,096	2,000	3,320	2,200
02-06-6002	POSTAGE	4,214	4,500	5,145	5,000
02-06-6005	PART & SUPPLIES	14,825	20,000	13,393	20,000
02-06-6006	LAUNDRY AND UNIFORMS	810	1,300	1,180	2,500
02-06-6008	GASOLINE AND OIL	3,375	6,000	3,386	6,000
02-06-6009	WATER PURCHASES	139,576	130,000	124,699	112,000
02-06-6010	TRASH	109,332	110,000	124,817	110,000
Total Materials and Supplies		273,228	273,800	275,940	257,700
OTHER SERVICES AND CHARGES:					
02-07-7003	BANK CHARGES	16	50	60	50
02-07-7005	TELEPHONE	2,520	3,000	3,351	3,000
02-07-7007	INSURANCE - PROPERTY, LIABILITY, AUTO, & WORK COMP	6,100	10,000	5,466	10,000
02-07-7009	TRAINING AND EXPENSES	738	1,500	1,519	1,700
02-07-7010	UTILITIES	15,221	15,000	21,443	20,000
02-07-7011	AUTO REPAIR	1,152	3,000	1,067	3,000
02-07-7012	WATER AND SEWER TESTING	9,723	12,000	10,153	15,000
02-07-7020	OTHER EXPENSE	6,115	6,500	25,076	6,500
02-07-7030	EQUIPMENT REPAIR	744	10,000	73	10,000
02-07-7031	MAINTENANCE-WATER SYSTEM	20	-	-	-
02-07-7032	MAINTENANCE-SEWER SYSTEM	5,007	6,000	3,921	6,000
Total Other Services and Charges		47,356	67,050	72,129	75,250

MPWA

Ledger Account	Description	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected Final	2016-2017 Proposed Budget
	CAPITAL OUTLAY:				
02-08-8000	CAPITAL OUTLAY	-	-	-	10,000
02-08-8200	GRANT EXPENSE	-	5,000	-	-
	Total Capital Outlay	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>10,000</u>
	DEBT SERVICE:				
02-07-7025	PRINCIPAL AND INTEREST	113,785	113,543	113,785	113,785
	Total Debt Service	<u>113,785</u>	<u>113,543</u>	<u>113,785</u>	<u>113,785</u>
	TRANSFERS:				
	TRANSFERS OUT	-	18,230	-	-
	Total Transfers	<u>-</u>	<u>18,230</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENDITURES	<u>560,193</u>	<u>610,223</u>	<u>580,750</u>	<u>552,335</u>
	Revenues less expenditures				20,615
	Beginning projected reserves				1,066,614
	Ending projected reserves				<u>1,087,229</u>
	Calculation of debt service coverage:				
	Total Operating Revenues			707,610	572,950
	Less transfers in			-	-
	Less total expenses			(580,750)	(552,335)
	Add transfers out			-	-
	Add debt service expenses			113,785	113,785
	Add capital outlay expenses			-	10,000
	Net operating revenues available to cover debt service payments			<u>240,645</u>	<u>144,400</u>
	Debt service payments subject to rate covenant:				
	OWRB Loan			105,035	105,035
	ODOC Loan			8,750	8,750
	Total Debt service payments subject to rate covenant			<u>113,785</u>	<u>113,785</u>
	Debt service coverage percentage			211%	127%
	Debt service coverage percentage (without ODOC loan payment as originally calculated)			229%	137%