TOWN OF SENTINEL, OKLAHOMA

Fiscal Year 2016/ 2017 Annual Budget

April Budget Amendments

BUDGET MEMO

June 12, 2017

The 2016 / 2017 Annual Budget for the Town of Sentinel is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act. The budget includes the following highlights for the fiscal year:

General Fund: Net Impact - Decrease in Fund Balance of $15,914
- Expense of roof not in original budget
- Net $12k adjustment to income with a $28k increase in expenditures

SPWA: Net Impact - Decrease in Fund Balance of $13,763
- Small revenue increase for fees
- Expense increases for supplies, insurance, and personal services expenses

Ambulance Fund: Increase in Fund Balance of $8,345
- Revenue increase of $6,600 for county payments and $5,940 for memberships
- Required an additional $4,500 in personal services expense in addition to the $24k adjustment in December

Cemetery Fund: Net Impact - Increase in Fund Balance of $2,700

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 Michelle Kauk, CPA.

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TOWN OF SENTINEL, OKLAHOMA

Fiscal Year 2016/2017 Annual Budget with April 30, 2017 Budget Adjustments

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	Net Change	ENDING BALANCE
GENERAL FUND	$ 350,062	$ 263,309	$ 379,023	$ (115,714)	$ 234,348
PWA FUND	$ 359,574	$ 455,964	$ 498,322	$ (42,358)	$ 317,216
SPECIAL REVENUE FUNDS:					
AMBULANCE FUND	$ 16,749	$ 107,995	$ 119,750	$ (11,755)	$ 4,994
CEMETERY FUND	$ 129,937	$ 10,500	$ 15,800	$ (5,300)	$ 124,637
STREET & ALLEY FUND	$ 123,843	$ 13,650	$ 10,100	$ 3,550	$ 127,393
GRAND TOTAL ALL FUNDS	$ 980,165	$ 851,418	$ 1,022,995	$ (171,577)	$ 808,588

Town of Sentinel
General Fund
2016-2017 April 30, 2017 Budget Adjustments

Department	2016-2017 Budget	December Budget Adjustments	Adjusted Budget @12/31/16	April 30, 2017 Budget Adjustments	Adjusted Budget @4/30/17	10 Month Actual
Beginning Fund Balance	$ 350,062		$ 350,062		$ 350,062	
Revenues:						
Sales tax	$ 162,500	$ -	$ 162,500	$ (14,000)	$ 148,500	$ 123,584
Tobacco tax	1,956	-	1,956	-	1,956	1,497
Franchise tax	17,800	-	17,800	2,000	19,800	16,543
Beverage tax	12,400	-	12,400	1,000	13,400	11,246
Police/ACO Fines	13,200	-	13,200	-	13,200	11,274
Fire Department:	-		-	-	-	-
Donations	2,500	-	2,500	-	2,500	389
Fire Runs		-	-	500	500	500
Grants	4,484	-	4,484	-	4,484	1,909
Park Donations	50	-	50	-	50	-
Swim Pool:		-	-	-	-	-
Admissions	6,000	-	6,000	-	6,000	2,181
Royalties	2,000	-	2,000	-	2,000	742
Interest	700	-	700	-	700	329
Community House Reimbursement	17,500	-	17,500	-	17,500	10,168
911 Donations			-	-	-	90
Grants	-	-	-	-	-	-
Other	10,000	-	10,000	-	10,000	2,236
Other-insurance proceeds	-		-	22,719	22,719	22,719
Total revenues	$ 251,090	$ -	$ 251,090	$ 12,219	$ 263,309	$ 205,407
General Government						
Expenditures:						
Personal Services	$ 20,000	$ -	$ 20,000	$ -	$ 20,000	$ 7,599
Repairs/Maintenance	15,000	-	15,000	15,000	30,000	24,027
Supplies	3,800	-	3,800	-	3,800	2,838
Transportation	4,500	-	4,500	-	4,500	2,750
Utilities	8,000	-	8,000	3,000	11,000	9,305
Telephone	800	-	800	-	800	-
Equipment	-	-	-	-	-	-
Office Expenses	1,500	-	1,500	-	1,500	119
Professional Fees	20,000	-	20,000	3,500	23,500	21,373
Insurance	12,000	-	12,000	-	12,000	8,675
Rent	-	-	-	-	-	-
Other	10,000	-	10,000	-	10,000	1,662
Transfer Out	30,000	24,000	54,000	-	54,000	5,000
Grant expenditures	-	-	-	-	-	-
Total Expenditures	$ 125,600	$ 24,000	$ 149,600	$ 21,500	$ 171,100	$ 83,348
City Hall						
Expenditures:						
Personal Services	$ 42,100	$ -	$ 42,100	$ 3,500	$ 45,600	$ 38,250
Repairs and maintenance	3,000	-	3,000	-	3,000	419
Supplies	1,500	-	1,500	-	1,500	1,214
Transportation	500	-	500	-	500	-
Utilities	4,200	-	4,200	-	4,200	-
Telephone	2,500	-	2,500	150	2,650	2,243
Office	600	-	600	-	600	553
Other	700	-	700	-	700	50
Total City Hall Expenditures	$ 55,100	$ -	$ 55,100	$ 3,650	$ 58,750	$ 42,729
Swimming Pool						
Expenditures:						
Personal services	$ 8,000	$ -	$ 8,000	$ -	$ 8,000	$ 4,410
Repairs and maintenance	5,000	-	5,000	400	5,400	4,528
Supplies	2,300	-	2,300	-	2,300	1,187
Utilities	1,300	-	1,300	-	1,300	1,011
Telephone	200	-	200	-	200	50
Equipment	1,000	-	1,000	-	1,000	-
Other	50	-	50	-	50	67
Total Swimming Pool Expenditures	$ 17,850	$ -	$ 17,850	$ 400	$ 18,250	$ 11,254
Parks						
Expenditures:						
Personal services	$ -	$ -	$ -	$ -	$ -	$ -
Repairs and maintenance	500	-	500	-	500	-
Supplies	-	-	-	-	-	150
Utilities	1,000	-	1,000	-	1,000	786
Other	-	-	-	-	-	-
Total Parks Expenditures	$ 1,500	$ -	$ 1,500	$ -	$ 1,500	$ 936

Town of Sentinel
General Fund
2016-2017 April 30, 2017 Budget Adjustments

Department	2016-2017 Budget	December Budget Adjustments	Adjusted Budget @12/31/16	April 30, 2017 Budget Adjustments	Adjusted Budget @4/30/17	10 Month Actual
Community House						
Expenditures:						
Personal Services	$ 19,400	$ -	$ 19,400	$ -	$ 19,400	$ 12,732
Repairs and maintenance	300	-	300	1,500	1,800	1,600
Supplies	500	-	500	-	500	-
Telephone	600	-	600	-	600	626
Other	-	-	-	-	-	-
Amendments	-	-	-	-	-	-
Total Community House Expenditur	$ 20,800	$ -	$ 20,800	$ 1,500	$ 22,300	$ 14,958
Library						
Expenditures:						
Personal services	$ -	$ -	$ -	$ -	$ -	$ -
Utilities	2,250	-	2,250	-	2,250	1,379
Total Library Expenditures	$ 2,250	$ -	$ 2,250	$ -	$ 2,250	$ 1,379
Police						
Expenditures:						
Personal services	$ 58,000	$ -	$ 58,000	$ -	$ 58,000	$ 44,955
Repairs and maintenance	650	-	650	-	650	704
Supplies	3,500	-	3,500	-	3,500	1,780
Transportation	3,500	-	3,500	-	3,500	2,446
Telephone	2,000	-	2,000	-	2,000	1,384
Equipment	1,200	-	1,200	-	1,200	-
Office	300	-	300	-	300	68
Professional fees	500	-	500	-	500	300
Rent	1,500	-	1,500	-	1,500	700
Other	3,000	-	3,000	-	3,000	1,563
Total Police Expenditures	$ 74,150	$ -	$ 74,150	$ -	$ 74,150	$ 53,899
Fire						
Expenditures:						
Personal services	$ 2,200	$ -	$ 2,200	$ -	$ 2,200	$ 1,020
Repairs and maintenance	4,000	-	4,000	-	4,000	334
Supplies	1,500	-	1,500	-	1,500	647
Transportation	800	-	800	-	800	178
Utilities	500	-	500	-	500	-
Telephone	900	-	900	-	900	654
Equipment	1,500	-	1,500	-	1,500	2,195
Insurance	400	-	400	-	400	-
Professional Fees	600	-	600	-	600	-
Other	2,000	-	2,000		2,000	1,064
Other Charges & Services- Other	200	-	200	-	200	-
Total Fire Expenditures	$ 14,600	$ -	$ 14,600	$ -	$ 14,600	$ 6,092
Ambulance						
Total Ambulance Expenditures	$ -	$ -	$ -	$ -	$ -	$ -
Grant Expense	$ -	$ -	$ -	$ 973	$ 973	$ 973
Transfers Out	$ -	$ -	$ -	$ 150	$ 150	$ 150
Capital Outlay	$ 15,000	$ -	$ 15,000	$ -	$ 15,000	$ -
TOTAL EXPENDITURES	$ 326,850	$ 24,000	$ 350,850	$ 28,173	$ 379,023	$ 215,718
Net Income	$ (75,760)	$ (24,000)	$ (99,760)	$ (15,954)	$ (115,714)	$ (10,311)
Ending Fund Balance	$ 274,302	$ (24,000)	$ 250,302	$ (15,954)	$ 234,348	$ (10,311)

Town of Sentinel
PWA Fund
Fiscal Year 2016/2017 Annual Budget
April 30, 2017 Amendments

Department	2016-2017 Budget	December Budget Adjustments	Adjusted Budget @12/31/16	April 30, 2017 Budget Adjustments	Adjusted Budget @4/30/17	10 month actual
Beginning Fund Balance	**$ 309,673**		**$ 309,673**		**$ 359,574**	
Revenues:						
Water	$ 195,000	$ -	$ 195,000	$ -	$ 195,000	$ 160,517
Sewer	93,000	-	93,000	-	93,000	79,761
Trash	93,000	-	93,000	-	93,000	77,580
Reconnect/Transfer	500	-	500	-	500	85
Deposits	7,000	-	7,000	-	7,000	300
Late Fees	5,000	-	5,000	267	5,267	5,267
Other	1,000	-	1,000	1,347	2,347	2,347
Grants	-	59,850	59,850	-	59,850	59,850
Total revenues	**$ 394,500**	**$ 59,850**	**$ 454,350**	**$ 1,614**	**$ 455,964**	**$ 385,707**
Water						
Expenditures:						
Personal Services	$ 120,000	$ -	$ 120,000	$ -	$ 120,000	$ 92,119
Repairs/Maintenance	4,500	-	4,500	-	4,500	860
Supplies	6,000	-	6,000	5,000	11,000	11,697
Transportation	5,000	-	5,000	-	5,000	2,893
Utilities	4,000	-	4,000	-	4,000	2,313
Telephone	1,000	-	1,000	-	1,000	315
Equipment	-	-	-	-	-	5
Office Expenses	4,000	-	4,000	-	4,000	3,945
Water	105,000	-	105,000	-	105,000	80,919
Professional Fees	500	-	500	-	500	332
Insurance	800	-	800	6,000	6,800	6,386
Rent	4,000	-	4,000	377	4,377	4,377
Water Deposit Refund	250	-	250	-	250	19
Other	3,000	-	3,000	-	3,000	2,936
Grant expense	-	77,775	77,775	-	77,775	77,775
Total Water	**$ 258,050**	**$ 77,775**	**$ 335,825**	**$ 11,377**	**$ 347,202**	**$ 286,890**
Sewer						
Personal Services	$ 28,500	$ -	$ 28,500	$ 3,500	$ 32,000	$ 25,911
Repairs/Maintenance	800	-	800	-	800	-
Supplies	200	-	200	-	200	414
Professional Fees	200	-	200	-	200	-
Insurance	8,500	-	8,500	-	8,500	1,191
Rural Development note	19,920	-	19,920	-	19,920	16,600
Other	-	-	-	-	-	100
Total Sewer	**$ 58,120**	**$ -**	**$ 58,120**	**$ 3,500**	**$ 61,620**	**$ 44,216**
Trash						
Personal Services	$ 12,000	$ -	$ 12,000	$ 500	$ 12,500	$ 10,347
Repairs/Maintenance	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Trash	65,000	-	65,000	-	65,000	43,044
Professional Fees	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Total Trash	**$ 77,000**	**$ -**	**$ 77,000**	**$ 500**	**$ 77,500**	**$ 53,391**
Miscellaneous						
Other	2,000	-	2,000	-	2,000	1,552
Total Miscellaneous	**$ 2,000**	**$ -**	**$ 2,000**	**$ -**	**$ 2,000**	**$ 1,552**
Capital Outlay						
Capital Outlay	$ 10,000	$ -	$ 10,000	$ -	$ 10,000	-
Total Capital Outlay	**$ 10,000**	**$ -**	**$ 10,000**	**$ -**	**$ 10,000**	**$ -**
TOTAL EXPENDITURES	**$ 405,170**	**$ 77,775**	**$ 482,945**	**$ 15,377**	**$ 498,322**	**$ 386,049**
Net Income	**$ (10,670)**	**$ (17,925)**	**$ (28,595)**	**$ (13,763)**	**$ (42,358)**	**$ (342)**
Ending Fund Balance	**$ 299,003**	**$ (17,925)**	**$ 281,078**	**$ (13,763)**	**$ 317,216**	**$ (342)**

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Town of Sentinel
PWA Fund
Fiscal Year 2016/2017 Annual Budget
April 30, 2017 Amendments

Department	2016-2017 Budget	December Budget Adjustments	Adjusted Budget @12/31/16	April 30, 2017 Budget Adjustments	Adjusted Budget @4/30/17	10 month actual
Water						
Revenue	195,000		195,000		195,000	
Expenses	258,050		258,050		269,427	
NI	(63,050)		(63,050)		(74,427)	
	-32%		-32%		-38%	
Sewer						
Revenue	93,000		93,000		93,000	
Expenses	58,120		58,120		61,620	
NI	34,880		34,880		31,380	
	38%		38%		34%	
Trash						
Revenue	93,000		93,000		93,000	
Expenses	77,000		77,000		77,500	
NI	16,000		16,000		15,500	
	17%		17%		17%	
Other						
Revenue	13,500		73,350		74,964	
Expenses	2,000		2,000		2,000	
NI	11,500		71,350		72,964	

Town of Sentinel
Ambulance Fund
Fiscal Year 2016-2017 Annual Budget
April 30, 2017 Amendments

Department	2016-2017 Budget	December Budget Adjustments	Adjusted Budget @12/31/16	April 30, 2017 Adjustments	Adjusted Budget @4/30/17	10 Month Actual
Beginning Fund Balance	$ 37,691		$ 37,691		$ 16,749	
Revenues:						
Donations	$ 800	$ -	$ 800	$ 400	$ 1,200	$ 1,162
Grants	-	-	-	-	-	-
Other	350	-	350	6,600	6,950	6,956
Membership fee	35,000	-	35,000	905	35,905	35,905
Income	10,000	-	10,000	5,940	15,940	15,940
Transfers from General fund	24,000	24,000	48,000	-	48,000	-
Total revenues	**$ 70,150**	**$ 24,000**	**$ 94,150**	**$ 13,845**	**$ 107,995**	**$ 59,963**
Expenditures:						
Personal services	78,000	24,000	102,000	4,500	106,500	88,872
Repairs	350	-	350	-	350	-
Supplies	1,000	-	1,000	1,000	2,000	2,073
Transportation	500	-	500	-	500	273
Telephone	1,500	-	1,500	-	1,500	1,157
Equipment	650	-	650	-	650	-
Office	50	-	50	-	50	131
Utilities	1,600	-	1,600	-	1,600	2,578
Professional fees	3,500		3,500	-	3,500	3,367
Training	3,000	-	3,000	-	3,000	-
Other	100	-	100	-	100	1,469
Total Expenditures	**$ 90,250**	**$ 24,000**	**$ 114,250**	**$ 5,500**	**$ 119,750**	**$ 99,921**
Net Income	**$ (20,100)**	**$ -**	**$ (20,100)**	**$ 8,345**	**$ (11,755)**	**$ (39,958)**
Ending Fund Balance	**$ 17,591**	**$ -**	**$ 17,591**	**$ -**	**$ 4,994**	**$ (39,958)**

Town of Sentinel
Cemetery Fund
2016-2017 April 30, 2017 Budget Adjustments

Department	2016-2017 Budget	December Budget Adjustments	Adjusted Budget @12/31/16	April 30, 2017 Budget Adjustments	Adjusted Budget @4/30/17	10 Month Actual
Beginning Fund Balance	$ 128,028		$ 128,028		$ 129,937	
Revenues:						
Lot Purchases	$ 800	$ -	$ 800	$ 200	$ 1,000	$ 1,000
Interments	3,500	-	3,500	2,500	6,000	5,900
Donations	3,000	-	3,000	-	3,000	2,819
Other	500	-	500	-	500	362
Total revenues	$ 7,800	$ -	$ 7,800	$ 2,700	$ 10,500	$ 10,082
Expenditures:						
Personal Services	$ 1,700	$ 8,000	$ 9,700	$ -	$ 9,700	$ 6,238
Repairs	500	-	500	-	500	606
Supplies	2,000	-	2,000	-	2,000	1,939
Transportation	2,000	-	2,000	-	2,000	1,096
Utilities	700	-	700	-	700	333
Equipment	400	-	400	-	400	-
Office Expense	250	-	250	-	250	-
Other	250	-	250	-	250	-
Total Expenditures	$ 7,800	$ 8,000	$ 15,800	$ -	$ 15,800	$ 10,212
Net Income	$ -	$ (8,000)	$ (8,000)	$ 2,700	$ (5,300)	$ (130)
Ending Fund Balance	$ 128,028	$ (8,000)	$ 120,028	$ 2,700	$ 124,637	$ (130)

Town of Sentinel
Street & Alley Fund
2016-2017 April 30, 2017 Budget Adjustments

Department	2016-2017 Budget	December Budget Adjustments	Adjusted Budget @12/31/16	4/30/17 Budget Adjustments	Adjusted Budget @4/30/17	10 Month Actual
Beginning Fund Balance	**$ 122,514**		**$ 122,514**		**$ 123,843**	
Revenues:						
Vehicle tax	$ 6,000	$ -	$ 6,000	$ -	$ 6,000	$ 4,792
Gas tax	1,500	-	1,500	-	1,500	1,228
Limb Hauling	-	-	-	-	-	-
Interest	150	-	150	-	150	366
Other		-	-	-	-	-
Transfer	6,000	-	6,000	-	6,000	5,000
Total revenues	$ 13,650	$ -	$ 13,650	$ -	$ 13,650	$ 11,387
Expenditures:						
Personal services	$ -	$ -	$ -	$ -	$ -	-
Repairs	2,500	-	2,500	-	2,500	-
Supplies	2,500	-	2,500	-	2,500	2,147
Transportation	100	-	100	-	100	-
Capital Outlay	5,000	-	5,000	-	5,000	3,190
Total Expenditures	$ 10,100	$ -	$ 10,100	$ -	$ 10,100	$ 5,337
Net Income	$ 3,550	$ -	$ 3,550	$ -	$ 3,550	$ 6,049
Ending Fund Balance	**$ 126,064**	**$ -**	**$ 126,064**	**$ -**	**$ 127,393**	**$ 6,049**