



63rd City Council
Mayor Steven J. Gentling
Ward I – John Wood, Ed Wood **Ward II** – Jeff Taylor, Brian Bothroyd
Ward III – Gaylord Z. Thomas, Sharyl Padgett

SPECIAL CITY COUNCIL MEETING WORKSHOP

63rd City Council
Tuesday, September 13, 2016, 6:00pm
City Hall Council Chambers
101 N. 2nd Street, Guthrie, Oklahoma, 73044

1. Call to Order.
2. Discussion regarding the FY15 Annual Financial Statements and Independent Auditor's Reports 1
3. Discussion of Budget Amendment No. 10, increasing the budget for the General Fund, Fire Fund, Airport Grant Fund, and Airport Fund..... 101
4. Discussion, consideration and possible action of authorizing City staff to contract with Aetna to continue providing medical and life insurance coverage for City employees for fiscal year 2017 103
5. Discussion, consideration and possible action of authorizing City staff to contract with MetLife to continue providing dental insurance coverage for City employees for fiscal year 2017 105
6. Discussion of the FY 2017 Budget for the General Fund, Guthrie Public Works Authority Fund and miscellaneous funds 106
7. Adjournment.



Trustees of the Guthrie Public Works Authority

Chairman Steven J. Gentling

Ward I – John Wood, Ed Wood **Ward II** – Jeff Taylor, Brian Bothroyd

Ward III – Gaylord Z. Thomas, Sharyl Padgett

SPECIAL GUTHRIE PUBLIC WORKS AUTHORITY MEETING WORKSHOP

Tuesday, September 13, 2016, 6:00pm

City Hall Council Chambers

101 N. 2nd Street, Guthrie, Oklahoma, 73044

1. Call to Order.
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3. Discussion, consideration and possible action of authorizing City staff to contract with Aetna to continue providing medical and life insurance coverage for City employees for fiscal year 2017 103
4. Discussion, consideration and possible action of authorizing City staff to contract with MetLife to continue providing dental insurance coverage for City employees for fiscal year 2017 105
5. Discussion of water collection, treatment, and distribution.....
6. Discussion of the FY 2017 Budget for the Guthrie Public Works Authority Fund ... 106
7. Adjournment.

The City of
Guthrie

**SINGLE AUDIT REPORTS
AND SUPPLEMENTARY SCHEDULES**

SEPTEMBER 30, 2015

CITY OF GUTHRIE, OKLAHOMA

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and Members of the City Council
City of Guthrie, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the City of Guthrie, Oklahoma, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise City of Guthrie, Oklahoma's basic financial statements, and have issued our report thereon dated June 30, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Guthrie, Oklahoma's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Guthrie, Oklahoma's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Guthrie, Oklahoma's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as 2015-01, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Guthrie, Oklahoma's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Response to Finding

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Oklahoma City, Oklahoma
June 30, 2016



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Honorable Mayor and Members of the City Council
City of Guthrie, Oklahoma

Report on Compliance for Each Major Federal Program

We have audited City of Guthrie, Oklahoma's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of City of Guthrie, Oklahoma's major federal programs for the year ended September 30, 2015. City of Guthrie, Oklahoma's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City of Guthrie, Oklahoma's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Guthrie, Oklahoma's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Guthrie, Oklahoma's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Guthrie, Oklahoma complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2015.

Report on Internal Control over Compliance

Management of City of Guthrie, Oklahoma is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Guthrie, Oklahoma's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Guthrie, Oklahoma's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal*

control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our reports thereon dated June 30, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Oklahoma City, Oklahoma
June 30, 2016

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Federal/State Grantor/Pass through agency Grantor/Program Title	Federal CFDA Number	Agency or Pass Thru Number	Program or Award Amount	Federal Expenditures
FEDERAL ASSISTANCE:				
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Passed through District Attorney's Council:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	JAG-LLE-2014	10,000	10,000
Recovery Act - VOCA Crime Victim Assistance Discretionary Grant	16.807		42,318	3,389
Passed through Oklahoma State Bureau of Investigation:				
Bulletproof Vest Partnership Program	16.607	2013 BPV Grant	1,878	1,878
Total U.S. Department of Justice			54,196	15,267
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Passed through Oklahoma Aeronautics Commission:				
Airport Improvement Program	20.106	3-40-0036-013-2012	1,082,890	106,084
Passed through Oklahoma Department of Transportation:				
Safe Routes to Schools	20.205	SRS-142D(225)ST	200,000	155,030
Total U.S. Department of Transportation			1,282,890	261,114
<u>Institute of Museum & Library Services:</u>				
Passed through Oklahoma Department of Libraries:				
STEM Grant	45.310		3,852	3,852
State Aid	45.310		18,747	18,747
Sub-total CFDA 45.310			22,599	22,599
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Assistance to Firefighters Grant	97.044		10,975	10,975
Flood Recovery Grant	97.036	FEMA-4222-DR-OK	10,649	10,649
Total U.S. Department of Homeland Security			21,624	21,624
<u>U.S. DEPARTMENT OF PROTECTION AGENCY:</u>				
Passed through Oklahoma Department of Environmental Quality:				
State Revolving Fund	66.468	2014 DWSRF ORF-13-0008	527,325	527,325
TOTAL FEDERAL ASSISTANCE			\$ 1,908,634	\$ 847,929

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Guthrie and is presented in accordance with the basis for determining federal awards expended as defined by Section 205 of Circular A-133. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

CITY OF GUTHRIE, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Cont'd)
Year Ended September 30, 2105

Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of the City of Guthrie, Oklahoma under programs of the federal government for the year ended September 30, 2015. The information in this schedule is presented in accordance with requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting consistent with the City's basic financial statements.

CITY OF GUTHRIE
Guthrie, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2015

SUMMARY OF AUDITOR'S RESULTS

1. The independent auditor's report expresses an unqualified opinion on the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Guthrie, Oklahoma.
2. There was one significant deficiency relating to the audit of the financial statements included in the "Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*".
3. There were no instances of noncompliance material to the financial statements of the City of Guthrie, which would be required to be reported in accordance with *Government Auditing Standards* and included in the "Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*".
4. There were no reportable conditions related to the audit of the major federal award programs reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133".
5. The auditor's report on compliance for the major federal award programs for the City of Guthrie expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that were required to be reported in this schedule in accordance with 2 CFR Part 200, Subpart F.
7. The programs tested as major programs included:
 - Environmental Protection Agency passed through Oklahoma Water Resource Board – CFDA No. 66.468.
8. The threshold used for distinguishing between Types A and B programs was \$300,000.
9. The City of Guthrie did not qualify as a low-risk auditee.

FINDINGS - FINANCIAL STATEMENT AUDIT

Finding 2015-01: Utility Receivables
(Repeat Finding)

Criteria: An objective of an effective internal control system is to ensure accurate and reliable information through reconciliation.

Condition: Procedures are not in place to ensure that utility receivables are reconciled to the supporting detailed subsidiary ledgers.

Cause: Reconciliation duties are not assigned to specific staff.

Effect: Utility receivables may be inaccurate.

**CITY OF GUTHRIE
Guthrie, Oklahoma**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2015**

FINDINGS - FINANCIAL STATEMENT AUDIT (continued from previous page)

Recommendation: We recommend that the City implement controls to ensure that monthly reconciliations to the subsidiary ledgers are performed.

City's Response: Staff is continuing to work with it's accounting advisors Crawford & Associates with in implementing a new procedure to ensure that utility receivables are reconciled monthly to the supporting detailed subsidiary ledgers.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

1. None

**CITY OF GUTHRIE
Guthrie, Oklahoma**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended September 30, 2015**

**Finding 2013-01: Utility Receivables
(Repeat Finding)**

Criteria: An objective of an effective internal control system is to ensure accurate and reliable information through reconciliation.

Condition: Procedures are not in place to ensure that utility receivables are reconciled to the supporting detailed subsidiary ledgers.

Cause: Reconciliation duties are not assigned to specific staff.

Effect: Utility receivables may be inaccurate.

Recommendation: We recommend that the City implement controls to ensure that monthly reconciliations to the subsidiary ledgers are performed.

City's Response: The City still plans to implement a procedure to ensure that quarterly reconciliations to the subsidiary ledgers are performed.

Status: See Finding 2015-01.



ANNUAL FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS
AS OF AND FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2015

**THE CITY OF GUTHRIE,
OKLAHOMA**

**ANNUAL FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS**

**AS OF AND FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2015**

**CITY OF GUTHRIE, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended September 30, 2015**

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CITY OF GUTHRIE, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended September 30, 2015

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CITY OF GUTHRIE, OKLAHOMA
ANNUAL FINANCIAL REPORT
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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Guthrie, Oklahoma

Report on the Financial Statements

We have audited the accompanying financial statements of City of Guthrie, Oklahoma, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Guthrie, Oklahoma, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information and the post-employment benefit plan information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the

required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Guthrie, Oklahoma's basic financial statements. The other supplementary information, as listed in the accompanying table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2016, on our consideration of the City of Guthrie, Oklahoma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Guthrie, Oklahoma's internal control over financial reporting and compliance.



Oklahoma City, Oklahoma
June 30, 2016

**CITY OF GUTHRIE, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended September 30, 2015**

MANAGEMENT DISCUSSION AND ANALYSIS

CITY OF GUTHRIE, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended September 30, 2015

Our discussion and analysis of the City of Guthrie's financial performance provides an overview of the City's financial activities for the fiscal year ended September 30, 2015. Please read it in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- For the fiscal year ended September 30, 2015, the City's total net position increased by \$414,233 from the prior year restated net position.
- During the year, the City's expenses for governmental activities were \$9.3 million and were funded by program revenues of \$3.2 million and further funded with taxes and other general revenues that totaled \$6.4 million.
- In the City's business-type activities, such as utilities, expenses exceed program revenues by \$27,686.
- Sales and use taxes decreased by \$172,973 or 3.4% from the prior fiscal year. Considering the City's sales tax rate of 3.00% in effect for both years, this translates into a decrease in taxable sales of \$5,765,767 million from the prior year.
- At September 30, 2015, the General Fund reported an unassigned fund balance of \$401,795, which is a decrease of 42.8% from the prior year unassigned fund balance due to the increase in committed fund balance for the rainy day fund.
- For budgetary reporting purposes, the General Fund reported revenues over estimates of \$112,992 or 1.7%, while expenditures were under the final appropriations by \$481,740 or 8.5%.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the City of Guthrie (the "City") and its component units using the integrated approach as prescribed by GASB Statements No. 14, 34, 39 and 61. Included in this report are government-wide statements for each of two categories of activities – governmental and business-type. The government-wide financial statements present the complete financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business type activities separately and combined. These statements include all assets of the City (including infrastructure capital assets), and deferred outflows as well as all liabilities (including all long-term debt), and deferred inflows.

About the City

The City of Guthrie is an incorporated municipality with a population of approximately 10,191 located in central Oklahoma. The City is a home rule charter form of government and operates under a charter that provides for three branches of government:

- Legislative – the City Council is a seven-member governing body elected by the citizens
- Executive – the City Manager is the Chief Executive Officer and is appointed by the City Council
- Judicial – the Municipal Judge is a practicing attorney appointed by the City Council

The City provides typical municipal services such as public safety, health and welfare, street and alley maintenance, parks and recreation, and certain utility services including water, wastewater, and sanitation.

CITY OF GUTHRIE, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended September 30, 2015

The City's Financial Reporting Entity

This annual report includes all activities for which the City of Guthrie City Council is fiscally responsible. These activities, defined as the City's financial reporting entity, are operated within separate legal entities that make up the primary government.

The City's financial reporting entity includes the primary government (City of Guthrie) and the component units as follows:

- **The City of Guthrie** – that operates the public safety, health and welfare, streets and highways, parks and recreation, and administrative activities
- **The City of Guthrie Public Works Authority** – (blended) that operates the water, sewer, and sanitation services of the City
- **The Guthrie Industrial Development Authority** – (blended) that operates to finance, develop and promote industrial development activities.
- **The Guthrie Public Transportation Authority** – (currently inactive) that, when active, operates to finance, acquire, construct, operate and provide improvements, services or facilities of the City.
- **The Guthrie Transportation Authority** – that operates to furnish and supply facilities, property and equipment for transportation needs regarding tourism.

Using This Annual Report

This annual report is presented in a format that substantially meets the presentation requirements of the Governmental Accounting Standards Board (GASB) in accordance with generally accepted accounting principles. The presentation includes financial statements that communicate the City's financial condition and changes therein at two distinct levels:

- **The City as a Whole** (a government-wide presentation)
- **The City's Funds** (a presentation of the City's major and aggregate non-major funds)

The City's various government-wide and fund financial statements are presented throughout this annual report and are accompanied by:

- **Management's Discussion and Analysis** – that provides useful analysis that facilitates a better understanding of the City's financial condition and changes therein.
- **Footnotes** - that elaborate on the City's accounting principles used in the preparation of the financial statements and further explain financial statement elements
- **Supplemental Information** – that provide additional information about specified elements of the financial statements, such as budgetary comparison information

Reporting the City as a Whole

The Statement of Net Position and the Statement of Activities

One of the most frequently asked questions about the City's finances is, "Has the City's overall financial condition improved, declined or remained steady over the past year?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows, liabilities and deferred inflows using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two government-wide statements report the City's net position and changes in them from the prior year. You can think of the City's net position – the difference between assets and deferred outflows and liabilities and deferred inflows – as one way to measure the City's financial condition, or position. Over time, increases or decreases in the City's net position is one indicator of whether its financial health is improving, deteriorating, or remaining steady. However, you must consider other nonfinancial factors, such as changes in the City's tax base, the condition of the City's roads, and the quality of services to assess the overall health and performance of the City.

As mentioned above, in the Statement of Net Position and the Statement of Activities, we divide the City into two kinds of activities:

- **Governmental activities** -- Most of the City's basic services are reported here, including the police, fire, general administration, streets, and parks. Sales taxes, franchise fees, fines, and state and federal grants finance most of these activities.
- **Business-type activities** -- The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water, wastewater, and sanitation activities are reported here.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the City as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money.

Governmental funds -- Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic service it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences of results in the Governmental Fund financial statements to those in the Government-Wide financial statements are explained in a reconciliation following each Governmental Fund financial statement.

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Proprietary funds - When the City charges customers for the services it provides – whether to outside customers or to other units of the City – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Fund Net Position and Statement of Cash Flows. In fact, the City’s enterprise funds are essentially the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows.

A FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position

Net position may serve over time as a useful indicator of a government’s financial position. The City’s combined net position increased from \$31.9 million to \$27.3 million between fiscal years 2014 and 2015, due to the impact of the inclusion of non-current liabilities related to unfunded pension activity and related deferred inflows and deferred outflows, caused by the implementation of new GASB pension statements 68 and 71.

TABLE 1
NET POSITION (In Thousands)

	Governmental		% Inc.	Business-Type		% Inc.	Total		% Inc.
	Activities		(Dec.)	Activities		(Dec.)			(Dec.)
	2015	2014		2015	2014		2015	2014	
Current assets	\$ 5,691	\$ 5,457	4%	\$ 2,884	\$ 2,934	-2%	\$ 8,575	\$ 8,391	2%
Capital assets, net	15,886	16,328	-3%	29,200	29,661	-2%	45,086	45,989	-2%
Other non-current assets	-	-	0%	134	148	-9%	134	148	-9%
Total assets	21,577	21,785	-1%	32,218	32,743	-2%	53,795	54,528	-1%
Deferred outflows of resources	1,218	-	100%	96	-	100%	1,314	-	100%
Current liabilities	675	722	-7%	1,514	1,567	-3%	2,189	2,289	-4%
Non-current liabilities	6,175	1,220	406%	18,206	19,154	-5%	24,381	20,374	20%
Total liabilities	6,850	1,942	253%	19,720	20,721	-5%	26,570	22,663	17%
Deferred inflows of resources	1,117	-	100%	135	-	100%	1,252	-	100%
Net position									
Net investment in capital assets	15,567	15,567	0%	10,096	9,577	5%	25,663	25,144	2%
Restricted	2,244	2,488	-10%	146	120	22%	2,390	2,608	-8%
Unrestricted	(2,984)	1,788	-267%	2,217	2,324	-5%	(767)	4,112	-119%
Total net position	\$ 14,827	\$ 19,843	-25%	\$ 12,459	\$ 12,021	4%	\$ 27,286	\$ 31,864	-14%

* prior year not restated for MD&A purposes

The largest portion of the City’s net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. For 2015, this net investment in capital assets amounted to \$25.7 million. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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A major portion of the City's net position, \$2.4 million, also represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is available to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position for both the governmental and business-type activities.

The 267% decrease in governmental unrestricted net position is due to the implementation of GASB Pension Statements 68 and 71 in the current year.

Changes in Net Position

For the year ended September 30, 2015, net position of the primary government changed as follows:

**TABLE 2
CHANGES IN NET POSITION (In Thousands)**

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2015	2014		2015	2014		2015	2014	
Revenues									
Charges for service	\$ 2,231	\$ 1,753	27%	\$ 5,540	\$ 5,257	5%	\$ 7,771	\$ 7,010	11%
Operating grants and contributions	677	599	13%	11	-	100%	688	599	15%
Capital grants and contributions	271	658	-59%	-	-	-	271	658	-59%
Taxes	5,592	5,799	-4%	-	-	-	5,592	5,799	-4%
Intergovernmental revenue	152	148	3%	-	-	-	152	148	3%
Investment income	10	8	25%	12	16	-25%	22	24	-8%
Miscellaneous	786	304	159%	23	185	-88%	809	489	65%
Total revenues	9,719	9,269	5%	5,586	5,458	2%	15,305	14,727	4%
Expenses									
General government	1,873	1,963	-5%	-	-	-	1,873	1,963	-5%
Public safety	4,813	4,649	4%	-	-	-	4,813	4,649	4%
Streets	829	838	-1%	-	-	-	829	838	-1%
Culture, parks and recreation	901	873	3%	-	-	-	901	873	3%
Airport	771	717	8%	-	-	-	771	717	8%
Economic development	85	68	25%	-	-	-	85	68	25%
Interest on long-term debt	40	36	11%	-	-	-	40	36	11%
Water	-	-	-	3,080	2,874	7%	3,080	2,874	7%
Wastewater	-	-	-	1,336	1,390	-4%	1,336	1,390	-4%
Sanitation	-	-	-	1,162	1,270	-9%	1,162	1,270	-9%
Total expenses	9,312	9,144	2%	5,578	5,534	1%	14,890	14,678	1%
Excess (deficiency) before transfers	407	125	226%	8	(76)	-111%	415	49	747%
Transfers	(451)	152	-397%	451	(152)	-397%	-	-	0%
Change in net position	(44)	277	-116%	459	(228)	-301%	415	49	747%
Beginning net position (restated for 2015)	14,870	19,566	-24%	12,001	12,249	-2%	26,871	31,815	-16%
Ending net position	\$ 14,826	\$ 19,843	-25%	\$ 12,460	\$ 12,021	4%	\$ 27,286	\$ 31,864	-14%

*prior year not restated for MD&A purposes

Explanations for changes in excess of 20% and \$100,000 are as follows:

Governmental Activities:

Charges for services increased by 27% due mostly to ambulance fee revenue.

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Capital grants and contributions revenue decreased 59% due to a large airport grant in prior year.

Miscellaneous revenue increased 159% due to a forgiveness of an OWRB loan in the current year.
 Transfers decreased 116% due to an operating transfer from Business-type to Governmental activities in prior year.

Business-Type Activities:

Miscellaneous Revenue decreased 88% due to insurance proceeds in prior year.

Transfers decreased 116% due to an operating transfer from Business-type to Governmental activities in prior year.

Governmental Activities

To aid in the understanding of the Statement of Activities some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense)/Revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the City's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants or contributions. All other governmental revenues are reported as general. It is important to note all taxes are classified as general revenue even if restricted for a specific purpose.

TABLE 3
Net Revenue (Expense) of Governmental Activities
(In Thousands)

	<u>Total Expense</u>		<u>% Inc.</u> <u>(Dec.)</u>	<u>Net Revenue</u>		<u>% Inc.</u> <u>(Dec.)</u>
	<u>of Services</u>			<u>(Expense)</u>		
	*			*		
	<u>2015</u>	<u>2014</u>		<u>2015</u>	<u>2014</u>	
General government	\$ 1,874	\$ 1,963	-5%	(\$1,611)	(\$1,820)	11%
Public safety	4,813	4,649	4%	(2,675)	(3,019)	11%
Streets	829	838	-1%	(487)	(508)	4%
Culture, parks and recreation	901	873	3%	(710)	(728)	2%
Airport	770	717	7%	(523)	45	-1262%
Economic development	85	68	25%	(85)	(68)	-25%
Interest on long-term debt	40	36	11%	(40)	(36)	-11%
Total	<u>\$ 9,312</u>	<u>\$ 9,144</u>	2%	<u>(\$6,131)</u>	<u>(\$6,134)</u>	0%

* prior year not restated for MD&A purposes

Explanations for significant changes are listed above under Table 2.

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TABLE 4
Net Revenue (Expense) of Business-Type Activities
(In Thousands)

	Total Expense of Services		% Inc. Dec.	Net Revenue (Expense) of Services		% Inc. Dec.
	*			*		
	2015	2014		2015	2014	
Water	\$ 3,080	\$ 2,874	7%	\$ (78)	\$ (39)	-100%
Wastewater	1,336	1,390	-4%	(127)	(256)	50%
Sanitation	1,162	1,270	-9%	177	19	832%
Total	\$ 5,578	\$ 5,534	1%	\$ (28)	\$ (276)	90%

* prior year not restated for MD&A purposes

The City's business-type activities include utility services for water, wastewater, and sanitation.

A FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As the City completed its 2015 fiscal year, the governmental funds reported a combined fund balance of \$5.1 million or a 3.2% increase due to a transfer from enterprise funds. The enterprise funds reported combined net position of \$12.5 million or a 3.8% increase from 2014 due to capital contributions.

Other fund highlights include:

- For the year ended September 30, 2015, the General Fund's total fund balance increased by \$401,722 or 15.1%.
- \$449,814 of fund balance in the General Fund is restricted for specific purposes while an additional \$1.7 million is committed for stabilization, and \$0.5 million is currently assigned for various purposes.

General Fund Budgetary Highlights

Over the course of the year, the City Council revised the General Fund budget various times. The revised budget included an increase in overall revenue projections (including transfers in) of 0.08% or \$7,001 and an increase in appropriations (including transfers out) of 0.1% or \$473,761. Actual revenues and transfers were over estimates by \$89,201 or 1.1%, while expenditures and transfers were under final appropriations by \$206,248 or 2.5%.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of September 30, 2015, the City had \$45 million invested in capital assets, net of depreciation, including police and fire equipment, buildings, park facilities, streets, and water lines and sewer lines. (See Table 5). This represents a net decrease of approximately \$0.9 million over last year.

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TABLE 5
Capital Assets
(In Thousands)
(Net of accumulated depreciation)

	Governmental		Business-Type		Total	
	Activities		Activities			
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Land	\$ 1,642	\$ 1,642	\$ 715	\$ 715	\$ 2,357	\$ 2,357
Buildings	1,814	1,893	15,451	15,911	17,265	17,804
Imp. other than buildings	3,361	3,633	70	79	3,431	3,712
Machinery, furniture and equipment	1,098	1,216	2,418	1,079	3,516	2,295
Infrastructure	7,671	7,808	-	-	7,671	7,808
Utility property	-	-	10,487	10,539	10,487	10,539
Construction in progress	300	135	58	1,337	358	1,472
Totals	<u>\$ 15,886</u>	<u>\$ 16,327</u>	<u>\$ 29,199</u>	<u>\$ 29,660</u>	<u>\$ 45,085</u>	<u>\$ 45,987</u>

This year's more significant capital asset additions included:

Cottonwood pump project	\$1,206,769
Town of Coyle Waterline extension	561,920

See Note 4 to the financial statements for more detail information on the City's capital assets and changes therein.

Long-Term Debt

At year-end, the City had \$20.8 million in long-term debt outstanding which represents a \$1 or 4.8% decrease from the prior year. The City's changes in long-term debt by type of debt are as follows:

TABLE 6
Long-Term Debt
(In Thousands)

	Governmental		Business-Type		Total		Total
	Activities		Activities				Percentage
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2014-2015</u>
Accrued absences	\$ 540	\$ 456	\$ 51	\$ 50	\$ 591	\$ 506	16.8%
Revenue bonds	-	-	2,620	2,835	2,620	2,835	-7.6%
Notes payable	160	162	16,268	17,249	16,428	17,411	-5.6%
Refundable grant obligation	105	118	-	-	105	118	-11.0%
Capital leases	594	599	-	-	594	599	-0.8%
Totals	<u>\$ 1,399</u>	<u>\$ 1,335</u>	<u>\$ 18,939</u>	<u>\$ 20,134</u>	<u>\$ 20,338</u>	<u>\$ 21,469</u>	-5.3%

See Note 5 to the financial statements for more detail information on the City's long-term debt and changes therein.

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The Economic Outlook

In Fiscal Year 2016-17 the City of Guthrie and Guthrie Public Works Authority developed the budget with defined goals and conservative revenue projections. The adopted Fiscal Year 2016 budget, including all funds and transfers, is \$23,539,501 compared to \$23,837,573 originally budgeted in Fiscal Year 2015, a reduction of \$298,072. The City of Guthrie's primary sources of revenues are sales tax and utility revenues. The Fiscal Year 2016 Budget does predict a growth in sales tax over that was budgeted in Fiscal Year 2015. The challenges for Fiscal Year 2015-16 Budget included rising costs to provide utility services and future infrastructure needs of the City.

Contacting the City's Financial Management

This report is designed to provide our citizens, taxpayers, customers and creditors with an understanding of the City's finances and to demonstrate the City's accountability for the resources it receives. If you have questions about this report or need additional financial information, contact the City's Treasurer at 101 North Second Guthrie, Oklahoma 73044 or telephone at 405-282-2489.

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BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE

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Statement of Net Position– September 30, 2015

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 3,983,242	\$ 1,886,266	\$ 5,869,508
Investments	449,814	99,000	548,814
Accounts receivable, net of allowance	354,506	704,018	1,058,524
Internal balances	(129,619)	129,619	-
Due from other governmental agencies	873,730	-	873,730
Notes receivable, net of allowance (Note 3)	45,936	133,585	179,521
Net pension asset	112,988	65,622	178,610
Capital Assets:			
Land and construction in progress	1,942,239	772,861	2,715,100
Other capital assets, net of depreciation	13,943,613	28,426,819	42,370,432
Total Assets	<u>21,576,449</u>	<u>32,217,790</u>	<u>53,794,239</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	<u>1,217,635</u>	<u>95,917</u>	<u>1,313,552</u>
LIABILITIES			
Accounts payable and accrued expenses	199,152	57,583	256,735
Accrued interest payable	-	29,415	29,415
Due to depositors	-	399,368	399,368
Due to bondholders	26,611	-	26,611
Long-term liabilities			
Due within one year	449,688	1,027,313	1,477,001
Due in more than one year	1,345,824	18,205,522	19,551,346
Net pension liability	4,829,032	-	4,829,032
Total liabilities	<u>6,850,307</u>	<u>19,719,201</u>	<u>26,569,508</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	<u>1,117,201</u>	<u>134,645</u>	<u>1,251,846</u>
NET POSITION			
Net investment in capital assets	15,567,131	10,096,358	25,663,489
Restricted for:			
Capital projects	2,003,273	-	2,003,273
Debt Service	455	146,359	146,814
Other projects	239,853	-	239,853
Unrestricted	(2,984,136)	2,217,144	(766,992)
Total net position	<u>\$ 14,826,576</u>	<u>\$ 12,459,861</u>	<u>\$ 27,286,437</u>

See accompanying notes to the basic financial statements.

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Statement of Activities –Year Ended September 30, 2015

Functions/Programs	Expenses	Indirect Expense Allocation	Program Revenue			Net (Expense) Revenue and Changes in Net Position		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government								
Governmental Activities								
General Government	\$ 1,873,556	\$ -	\$ 261,088	\$ 1,150	\$ -	\$ (1,611,318)	\$ -	\$ (1,611,318)
Public Safety	4,812,715	-	1,425,159	547,154	165,030	(2,675,372)	-	(2,675,372)
Streets	828,800	-	237,428	103,989	-	(487,383)	-	(487,383)
Culture and Recreation	900,856	-	166,077	24,462	-	(710,317)	-	(710,317)
Airport	770,567	-	141,451	-	106,066	(523,050)	-	(523,050)
Economic Development	85,380	-	-	-	-	(85,380)	-	(85,380)
Interest on Long-term debt	39,893	-	-	-	-	(39,893)	-	(39,893)
Total governmental activities	<u>9,311,767</u>	<u>-</u>	<u>2,231,203</u>	<u>676,755</u>	<u>271,096</u>	<u>(6,132,713)</u>	<u>-</u>	<u>(6,132,713)</u>
Business-Type Activities:								
Water	2,183,558	896,354	2,991,532	10,649	-	-	(77,731)	(77,731)
Wastewater	748,803	587,440	1,209,227	-	-	-	(127,016)	(127,016)
Sanitation	953,260	208,833	1,339,154	-	-	-	177,061	177,061
General Government	566,962	(566,962)	-	-	-	-	-	-
Administration	359,799	(359,799)	-	-	-	-	-	-
Line Maintenance	758,973	(758,973)	-	-	-	-	-	-
Meter Operations	6,893	(6,893)	-	-	-	-	-	-
Total business-type activities	<u>5,578,248</u>	<u>-</u>	<u>5,539,913</u>	<u>10,649</u>	<u>-</u>	<u>-</u>	<u>(27,686)</u>	<u>(27,686)</u>
Total primary government	<u>\$ 14,890,015</u>	<u>\$ -</u>	<u>\$ 7,771,116</u>	<u>\$ 687,404</u>	<u>\$ 271,096</u>	<u>\$ (6,132,713)</u>	<u>\$ (27,686)</u>	<u>\$ (6,160,399)</u>
General revenues:								
Taxes:								
Sales and use taxes						\$ 4,916,675	\$ -	\$ 4,916,675
Franchise taxes and public service taxes						517,988	-	517,988
Hotel/motel taxes						157,725	-	157,725
Intergovernmental revenue not restricted to specific programs						151,974	-	151,974
Unrestricted investment earnings						9,962	11,676	21,638
Miscellaneous						785,820	22,812	808,632
Transfers						(451,305)	451,305	-
Total general revenues and transfers						<u>6,088,839</u>	<u>485,793</u>	<u>6,574,632</u>
Change in net position						(43,874)	458,107	414,233
Net position - beginning (restated)						14,870,450	12,001,754	26,872,204
Net position - ending						<u>\$ 14,826,576</u>	<u>\$ 12,459,861</u>	<u>\$ 27,286,437</u>

See accompanying notes to the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA
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BASIC FINANCIAL STATEMENTS - GOVERNMENTAL FUNDS

CITY OF GUTHRIE, OKLAHOMA
ANNUAL FINANCIAL REPORT
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Governmental Funds Balance Sheet - September 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,034,384	\$ 1,948,858	\$ 3,983,242
Investments	449,814	-	449,814
Receivable from other governments	710,322	163,408	873,730
Due from other funds	69,241	155,943	225,184
Taxes receivable, net	66,833	34,680	101,513
Court fines receivable, net	71,460	-	71,460
Ambulance receivable, net	130,593	-	130,593
Utilities receivable, net	-	50,940	50,940
Note receivable, net	-	45,936	45,936
Total assets	<u>\$ 3,532,647</u>	<u>\$ 2,399,765</u>	<u>\$ 5,932,412</u>
 LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 18,611	\$ -	\$ 18,611
Accrued payroll payable	178,367	-	178,367
Due to other funds	162,076	192,727	354,803
Due to bondholders	26,611	-	26,611
Payable to other governments	2,003	-	2,003
Other payables	170	-	170
Total liabilities	<u>387,838</u>	<u>192,727</u>	<u>580,565</u>
 Deferred inflows of resources:			
Deferred revenue	87,457	180,564	268,021
 Fund balances:			
Restricted	449,814	1,793,767	2,243,581
Committed	1,718,271	-	1,718,271
Assigned	487,472	232,707	720,179
Unassigned	401,795	-	401,795
Total fund balances	<u>3,057,352</u>	<u>2,026,474</u>	<u>5,083,826</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 3,532,647</u>	<u>\$ 2,399,765</u>	<u>\$ 5,932,412</u>

See accompanying notes to the basic financial statements.

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As of and for the Year Ended September 30, 2015

Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances – Year Ended September 30, 2015

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Taxes	\$ 5,434,663	\$ 157,725	\$ 5,592,388
Intergovernmental	1,128,951	39,411	1,168,362
Licenses and permits	194,250	-	194,250
Charges for services	1,419,128	258,850	1,677,978
Fees and fines	221,189	-	221,189
Investment earnings	8,947	1,016	9,963
Miscellaneous	322,912	9,539	332,451
Total revenues	<u>8,730,040</u>	<u>466,541</u>	<u>9,196,581</u>
EXPENDITURES			
Current:			
General government	1,791,119	15,894	1,807,013
Public safety	4,848,600	-	4,848,600
Public works	589,607	-	589,607
Culture and recreation	685,721	54,811	740,532
Economic development	89,422	-	89,422
Airport	143,609	-	143,609
Capital outlay	224,518	1,455,789	1,680,307
Debt service:			
Principal	-	161,490	161,490
Interest and other charges	-	14,950	14,950
Total expenditures	<u>8,372,596</u>	<u>1,702,934</u>	<u>10,075,530</u>
Excess (deficiency) of revenues over expenditures	<u>357,444</u>	<u>(1,236,393)</u>	<u>(878,949)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt	-	530,045	530,045
Proceeds from capital leases	-	129,239	129,239
Transfers in	1,903,117	345,555	2,248,672
Transfers out	(1,858,839)	(10,241)	(1,869,080)
Total other financing sources and uses	<u>44,278</u>	<u>994,598</u>	<u>1,038,876</u>
Net change in fund balances	401,722	(241,795)	159,927
Fund balances - beginning	2,655,630	2,268,269	4,923,899
Fund balances - ending	<u>\$ 3,057,352</u>	<u>\$ 2,026,474</u>	<u>\$ 5,083,826</u>

See accompanying notes to the basic financial statements.

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Reconciliation of Governmental Funds and Government-Wide Financial Statements:

Total fund balance, governmental funds	\$	5,083,826
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		15,885,852
Net pension asset not reported in the funds		112,988
Pension related deferred outflows not reported in the funds		1,217,635
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		268,021
Net pension liability		(4,829,032)
Some liabilities (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences and Net OPEB Obligation), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(1,795,513)
Pension related deferred inflows not reported in the funds		(1,117,201)
		<hr/>
Net Position of Governmental Activities in the Statement of Net Position	\$	<u><u>14,826,576</u></u>

See accompanying notes to the basic financial statements.

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Reconciliation of Governmental Funds and Government-Wide Financial Statements:

Net change in fund balances - total governmental funds:	\$	159,927
<p>Amounts reported for Governmental Activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.</p>		
Capital asset purchases capitalized		746,128
Depreciation expense		(1,187,859)
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:</p>		
Change in deferred revenue		17,816
<p>Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:</p>		
Principal payments on long-term debt		148,304
Proceeds of long-term debt		(129,239)
<p>In the Statement of Activities, the net cost of pension benefits earned is calculated and is reported as pension expense. The fund financial statements report pension contributions as pension expenditures. This amount represents the difference between pension contributions and calculated pension expense.</p>		
		356,701
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:</p>		
Change in accrued interest payable		
Change in OPEB liability		(71,963)
Change in accrued compensated absences		(83,689)
Change in net position of governmental activities	\$	<u>(43,874)</u>

See accompanying notes to the basic financial statements.

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BASIC FINANCIAL STATEMENTS - PROPRIETARY FUNDS

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Proprietary Funds Statement of Net Position - September 30, 2015

	<u>Guthrie Public</u> <u>Works Authority</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,436,568
Restricted:	
Cash and cash equivalents	449,698
Investments	99,000
Due from other funds	134,115
Accounts receivable, net	704,018
Notes receivable, net	15,931
Total current assets	2,839,330
Non-current assets:	
Notes receivable	117,654
Net pension asset	65,622
Capital assets:	
Land and construction in progress	772,861
Other capital assets, net of accumulated depreciation	28,426,819
Total non-current assets	29,382,956
Total assets	32,222,286
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	95,917
 LIABILITIES	
Current liabilities:	
Accounts payable	28,541
Salaries payable	29,042
Accrued interest payable	29,415
Due to other funds	4,496
Deposits subject to refund	399,368
Compensated absences	5,046
Notes payable	1,022,267
Total current liabilities	1,518,175
Non-current liabilities:	
Compensated absences	45,411
Notes payable	18,081,055
Net OPEB obligation	79,056
Total non-current liabilities	18,205,522
Total liabilities	19,723,697
 DEFERRED INFLOWS OF RESOURCES	
Deferred amounts related to pensions	134,645
 NET POSITION	
Net investment in capital assets	10,096,358
Restricted for debt service	146,359
Unrestricted	2,217,144
Total net position	\$ 12,459,861

See accompanying notes to the basic financial statements.

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Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position - Year Ended September 30, 2015

	<u>Guthrie Public Works Authority</u>
REVENUES	
Water	\$ 2,991,532
Sewer	1,209,227
Sanitation	1,339,154
Rents and royalties	14,665
Miscellaneous	8,147
Total operating revenues	5,562,725
OPERATING EXPENSES	
General government	578,188
Administration	268,789
Water	682,311
Wastewater	328,513
Sanitation	807,892
Landfill operations	100,878
Line maintenance	586,781
Meter operations	79
Municipal pool	13,976
Depreciation	1,386,071
Total Operating Expenses	4,753,478
Operating income	809,247
NON-OPERATING REVENUES (EXPENSES)	
Interest and investment revenue	11,676
Operating grants and contributions	10,649
Interest expense	(824,770)
Total non-operating revenue (expenses)	(802,445)
Income before contributions and transfers	6,802
Capital contributions	830,897
Transfers in	1,542,876
Transfers out	(1,922,468)
Change in net position	458,107
Total net position - beginning (restated)	12,001,754
Total net position - ending	\$ 12,459,861

See accompanying notes to the basic financial statements.

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Proprietary Funds Statement of Cash Flows - Year Ended September 30, 2015

	<u>Guthrie Public Works Authority</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 5,503,229
Payments to suppliers and employees	(3,468,343)
Receipts of notes receivable	131,708
Receipts of customer meter deposits	136,512
Refunds of customer meter deposits	(106,138)
Interfund receipts/payments	<u>(32,662)</u>
Net cash provided by operating activities	<u>2,164,306</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other funds	1,542,876
Transfers to other funds	<u>(1,922,468)</u>
Net cash provided by (used in) noncapital financing activities	<u>(379,592)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchases of capital assets	(94,123)
Proceeds from capital grant	10,649
Principal paid on debt	(980,856)
Interest and fiscal agent fees paid on debt	<u>(821,867)</u>
Net cash provided by (used in) capital and related financing activities	<u>(1,886,197)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(117,654)
Interest and dividends	<u>11,676</u>
Net cash provided by investing (used in) activities	<u>(105,978)</u>
Net increase (decrease) in cash and cash equivalents	(207,461)
Balances - beginning of year	<u>2,093,727</u>
Balances - end of year	<u>\$ 1,886,266</u>
Reconciliation to Statement of Net Position:	
Cash and cash equivalents	\$ 1,436,568
Restricted cash and cash equivalents - current	449,698
Total cash and cash equivalents, end of year	<u>\$ 1,886,266</u>
(Continued)	
Reconciliation of operating income to net cash provided by Operating Activities:	
Operating income	\$ 809,247
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	1,386,071
Change in assets and liabilities:	
Due from other funds	(36,632)
Due to other funds	3,970
Accounts receivable	(59,496)
Other receivable	131,708
Accounts payable	(67,540)
Net pension liability	(46,103)
Accrued salaries payable	1,364
Net OPEB obligation	9,982
Deposits subject to refund	30,374
Accrued compensated absences	1,361
Net cash provided by operating activities	<u>\$ 2,164,306</u>
Noncash activities:	
Contributed capital assets	\$ 830,897
	<u>\$ 830,897</u>

See accompanying notes to the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA
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FOOTNOTES TO THE BASIC FINANCIAL STATEMENTS

Footnotes to the Basic Financial Statements:

1. Summary of Significant Accounting Policies

A. Financial Reporting Entity

The City's financial reporting entity includes the primary government (City of Guthrie) and the blended component units as noted below. This annual report includes all activities for which the City of Guthrie City Council/Manager is fiscally responsible.

In determining the financial reporting entity, the City complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus – An Amendment of GASB Statement No. 14 and No. 34" and includes all component units for which the City is financially accountable.

The City of Guthrie – that provides the public safety, health and welfare, streets and highways, parks and recreation, and administrative activities.

The City of Guthrie has a population of approximately 10,191 located in central Oklahoma. The City is a Council/Manager form of government that provides for three branches of government:

- Legislative – the City Council is the governing body elected by the citizens
- Executive – the City Manager is the Chief Executive Officer and is appointed by the City Council
- Judicial – the Municipal Judge is a practicing attorney appointed by the City Council

The City provides typical municipal services such as public safety, street maintenance, culture, parks and recreation, airport, and certain utility services including water, wastewater, and sanitation.

Component Units:

- **The City of Guthrie Public Works Authority** –(Blended) that operates the water, sewer, and sanitation services of the City.
- **The Guthrie Industrial Development Authority** –(Blended) that operates to finance, develop and promote industrial development activities.
- **The Guthrie Public Transportation Authority** – (Currently inactive) that when active, operates to finance, acquire, construct, operate and provide improvements, services or facilities of the City.
- **The Guthrie Transportation Authority** – that operates to furnish and supply facilities, property and equipment for transportation needs regarding tourism.

Each of these component units are Public Trusts established pursuant to Title 60 of Oklahoma State law. Public Trusts (Authorities) have no taxing power. The Authorities are generally created to finance City services through issuance of revenue bonds or other non-general obligation debt and to enable the City Council to delegate certain functions to the governing body (Trustees) of the Authority. The Authorities generally retain title to assets which are acquired or constructed with Authority debt or other Authority generated resources. In addition, the City has leased certain existing assets at the creation for the

Authorities to the Trustees on a long-term basis. The City, as beneficiary of the Public Trusts, receives title to any residual assets when a Public Trust is dissolved.

B. Basis of Presentation and Accounting

Government-Wide Financial Statements:

The statements of net position and activities are reported on the accrual basis of accounting and economic resources measurement focus. Under the accrual basis of accounting, revenues are recognized when earned and expenses (including depreciation and amortization) are recorded when the liability is incurred or economic asset used.

Program revenues in the Statement of Activities are revenues that are derived directly from each activity or from parties outside of the City’s taxpayers. The City has the following program revenues in each activity:

- Public Safety – Fire, Police, Ambulance – fines and forfeitures, ambulance fees, fire run charges, 911 revenue and restricted operating and capital grants.
- Airport – rental fees, reimbursements from the City of Edmond, and capital grants.
- Streets – Commercial vehicle and gasoline excise tax shared by the State and other restricted operating grants.
- Culture, and recreation – cemetery revenues, lake fees, pool fees, library fees, operating and capital grants.
- General Government – licenses and permits, abatement fees, and restricted operating grants.

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

Governmental Funds:

The City’s governmental funds include:

Major Fund:

General Fund

Aggregated Non-Major Funds (reported as Other Governmental Funds):

Special Revenue Funds:

- Guthrie/Oklahoma City Waterline Fund – accounts for the cost of developing a reliable source of water for the City and making certain other capital improvements to the municipal water and sewer systems.
- Hotel/Motel Tax Fund – accounts for hotel/motel tax revenues to be used in parks and promotion of tourism.
- Cemetery Care Fund – accounts for 12.5% of cemetery revenue restricted by State law for cemetery capital improvements.
- USDA Rural Development Fund – accounts for a Rural Business Enterprise grant to provide a revolving loan fund for small businesses.

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- Guthrie Industrial Development Authority – accounts for activity related to economic development and repayment of refundable grant obligation from the proceeds of a long-term note receivable.
- Grant Fund – accounts for grant activity.

Capital Project Fund – accounts for various capital projects.

Debt Service Fund – accounts for funds restricted for debt service.

The governmental funds are reported on the modified accrual basis of accounting. On the modified accrual basis of accounting, revenues are recorded when earned and measurable and available to pay current financial obligations, while expenditures are recorded when incurred and payable from current financial resources. The City defines revenue availability as collected within 60 days of period end.

The reconciliation of the governmental funds financial statements to the governmental activities presentation in the government-wide financial statements is the result of the use of the accrual basis of accounting and economic resources measurement focus at the government-wide level.

The General Fund is considered a major fund and therefore displayed in a separate column. All other governmental funds are considered non-major funds and are aggregated under the column titled Other Governmental Funds.

Proprietary Funds:

The City's proprietary funds and are reported on the accrual basis of accounting and economic resources measure focus include:

Enterprise Fund

- Guthrie Public Works Authority Fund that accounts for the activities of the public trust in providing water, sewer, and sanitation services to the public.

For purposes of the statement of revenues, expenses and changes in fund net position, operating revenues and expenses are considered those whose cash flows are related to operating activities, while revenues and expenses related to financing, capital and investing activities are reported as non-operating or transfers and contributions.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b below.

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In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported along with deferred outflows and deferred inflows. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter (within 60 days of period end) to pay current liabilities. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

D. Assets, Liabilities, Deferred Outflows, Deferred Inflows and Equity

Cash and Investments

For the purposes of the statements of net position, balance sheets, and statement of cash flows, "cash and cash equivalents" includes all demand and savings accounts, and certificates of deposits or short-term investments with an original maturity of three months or less.

Investments are carried at fair value except for short-term U.S. Treasury obligations with a remaining maturity at the time of purchase of one year or less. Those investments are reported at amortized cost. Fair value is based on quoted market price.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include sales and use taxes, franchise

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taxes, grants, police fines, and ambulance fees. Business-type activities report utilities as its major receivables.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable comprise the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, capital assets are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation. Estimated historical cost was used to value the majority of the assets acquired prior to June 30, 1992.

Prior to October 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets have been valued at estimated historical cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$2,500 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

- Buildings	25-50 years
- Machinery and Equipment	3-20 years
- Utility System	25-50 years
- Infrastructure	25-50 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Restricted Assets

Restricted assets include cash and investments of the proprietary fund that are legally restricted as to their use. The primary restricted assets are related to promissory note trustee accounts and utility meter deposits.

Long-Term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists of notes payable, capital leases, refundable grant obligations and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for the proprietary fund is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The City's policies regarding vacation time permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

Deferred Outflows and Inflows

Deferred outflows and inflows are the consumption or acquisition of net position by the City that are applicable to a future reporting period. At September 30, 2015, the City's deferred outflows of resources were comprised of pension related deferrals. Certain pension amounts are deferred, some as outflows and other as inflows, amortized as a component of pension expense in future periods.

Equity Classifications

Government-Wide Statements:

Equity is classified as net position and displayed in three components:

- a. *Net investment in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets.
- b. *Restricted net position* - Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* - All other net position that does not meet the definition of “restricted.”

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Fund Statements:

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned and unassigned.

Proprietary fund equity is classified the same as in the government-wide statements.

E. Revenues, Expenditures, and Expenses

Sales Tax

The City presently levies a three cent sales tax on taxable sales within the City. The sales tax is collected by the Oklahoma Tax Commission and remitted to the City in the month following receipt by the Tax Commission. Sales tax proceeds, after recording in the General Fund, are distributed per City resolution to the GPWA with any unused portion subsequently returned to the General Fund. For the year ended September 30, 2015, the General Fund received on a cash basis \$4,628,629 of sales tax, of which \$1,542,876 was transferred to the Authority. Subsequently, the Authority transferred the full amount back to the City's General Fund.

Sales tax collected by the State in September and half of October 2015 and received by the City in October and half of November 2015, has been accrued and is included under the caption "Due from other governments" since they represent taxes on sales occurring prior to year-end.

Property Tax

Under State law, municipalities are limited in their ability to levy a property tax. Such tax may only be levied to repay principal and interest on general obligation bonded debt approved by voters and any court-assessed judgments.

For the year ended September 30, 2015, the City did not levy a property tax, and had no general obligation bonded debt or court-assessed judgments outstanding at September 30, 2015.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

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G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

2. Cash, Cash Equivalents, and Investments

At September 30, 2015, the reporting entity held the following deposits and investments:

Primary Government:

<u>Type</u>	<u>Maturities</u>	<u>Credit Rating</u>	<u>Carrying Value</u>
Deposits:			
Demand deposits			\$ 5,721,825
Cash on hand			1,325
Time deposit	11/26/2015		99,000
Time deposit	6/10/2016		449,814
			<u>6,271,964</u>
Investments:			
Federated Treasury Obligation #398		AAAm	146,358
			<u>146,358</u>
Total deposits and investments			<u><u>\$ 6,418,322</u></u>
 Reconciliation to Statement of Net Position:			
Cash and cash equivalents			\$ 5,869,508
Investments			548,814
			<u><u>\$ 6,418,322</u></u>

Custodial Credit Risk – Exposure to custodial credit risk related to deposits exists when the City holds deposits that are uninsured and uncollateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the City’s name: or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the City holds investments that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the City’s name.

The City’s policy as it relates to custodial credit risk is to secure its uninsured deposits with collateral, valued at no more than market value, at least at a level of 110% of the uninsured deposits and accrued interest thereon. For investments in the Guthrie/OKC Waterline Fund, the trust agreement requires the investments to be collateralized with U. S. government-backed obligations. At September 30, 2015 the City was not exposed to custodial credit risk.

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Investment Interest Rate Risk - the City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Investment Credit Risk - The City has no investment policy that limits its investment choices other than the limitation of state law as follows:

- a. Direct obligations of the U. S. Government, its agencies and instrumentalities to which the full faith and credit of the U. S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.
- d. County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs a, b, c, and d.

Concentration of Investment Credit Risk - the City places no limit on the amount it may invest in any one issuer. Since the City has all investments in certificates of deposit, government securities, or money market accounts, there is no concentration of investment credit risk exposure.

Restricted Cash and Investments – The amounts reported as restricted assets of the proprietary fund statement of net position are comprised of amounts restricted for debt service, debt reserve, construction purposes, or refundable deposits. The restricted assets as of September 30, 2015 are as follows:

	Current	
	Cash and cash equivalents	Investments
Series 2012 Revenue Bond Interest Account	\$ 1	\$ -
Series 2012 Revenue Bond Account	146,358	-
2009 OWRB Trust Account	19	-
2008 OWRB Trust Account	21	-
Meter deposits	303,299	99,000
Total	\$ 449,698	\$ 99,000

3. Accounts and Notes Receivable

Accounts Receivable - Accounts receivable of the business-type activities consist of customers utilities services provided, both billed and unbilled, due at year end, reported net of allowance for uncollectible amounts. The governmental activities receivables include fines receivables.

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	Accounts Receivable	Less: Allowance for Uncollectible Accounts	Net Accounts Receivable
Governmental Activities:			
Franchise taxes	\$ 66,833	\$ -	\$ 66,833
Court fines	285,847	(214,387)	71,460
Ambulance fees	6,529,726	(6,399,133)	130,593
Other taxes	44,230	-	44,230
Street utilities	65,649	(24,259)	41,390
	<u>\$ 6,992,285</u>	<u>\$ (6,637,779)</u>	<u>\$ 354,506</u>
Business-Type Activities:			
Utilities	<u>\$ 1,147,925</u>	<u>\$ (443,907)</u>	<u>\$ 704,018</u>

Notes Receivable – Excel Jet – The Guthrie Industrial Development Authority has a \$375,000 note receivable with Excel-Jet with interest rates between 6% - 7%. The note was unsecured and matured in December 2013. The payments received on this note are used to secure two notes payable with Logan County Economic Development Council and Bancfirst. Monthly payments of \$4,849 began in January 2007. Management has determined that the receivable has been impaired and has provided an allowance for the entire note receivable. The company has made interest only payments on the note through the current fiscal year.

Notes Receivable – The City of Guthrie has a \$99,990 note receivable with an interest rate of 6%. The note is secured by a building and matures in October 2022. Payments of \$10,075 will be made annually.

Notes Receivable – The City of Guthrie has a \$10,000 note receivable with an interest rate of 4.5%. The note is secured by a building and matures in July 2023. Payments of \$1,000 will be made annually.

Note Receivable – The Guthrie Public Works Authority has a \$225,000 and a \$90,000 note receivable with certain individuals for the sale of the fire building and park barn. Each note has a 0% interest rate unless default occurs on the loan in which case, the note will bear a 10% interest rate. Events of default include failure to rehabilitate the property to occupancy status within 36 months of the date of the note and failure to meet minimum maintenance requirements within 12 months of the date of the note. However, an imputed interest rate of 4% has been applied. The notes are dated June 5, 2009 and mature on July 2023. Monthly payments are \$1,250 and \$500, respectively.

The activity on the notes receivable at September 30, 2015 is as follows:

	Balance 10/1/2014	Additions	Deductions	Balance 9/30/2015	Due Within One Year
Governmental Activities:					
Excel Jet	\$ 375,000	\$ -	\$ -	\$ 375,000	\$ -
(Less allowance for uncollectible account)	(375,000)	-	-	(375,000)	-
Building Loans	53,033	-	(7,097)	45,936	13,000
Total Governmental Activities, net	<u>\$ 53,033</u>	<u>\$ -</u>	<u>\$ (7,097)</u>	<u>\$ 45,936</u>	<u>\$ 13,000</u>
Business-Type Activities:					
Fire Building	\$ 103,062	\$ -	\$ (10,124)	\$ 92,938	\$ 11,476
Park Barn	44,577	-	(3,930)	40,647	4,455
Total Business-Type Activities	<u>\$ 147,639</u>	<u>\$ -</u>	<u>\$ (14,054)</u>	<u>\$ 133,585</u>	<u>\$ 15,931</u>

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4. Capital Assets and Depreciation

Capital Assets:

Capital assets consist of land, land improvement, construction in progress, buildings and building improvements, machinery and equipment, and infrastructure. Capital assets are reported at actual or estimated historical cost. Donated capital assets are recorded at their fair value at the date of donation. For the year ended September 30, 2015, capital assets balances changed as follows:

	Balance at October 1, 2014	Additions	Disposals	Balance at September 30, 2015
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,641,768	\$ -	\$ -	\$ 1,641,768
Construction in progress	134,582	590,106	424,217	300,471
Total capital assets not being depreciated	<u>1,776,350</u>	<u>590,106</u>	<u>424,217</u>	<u>1,942,239</u>
Other capital assets:				
Buildings	2,917,251	-	-	2,917,251
Improvements	6,566,417	-	-	6,566,417
Infrastructure	9,344,758	424,217	-	9,768,975
Machinery, furniture and equipment	6,550,201	156,022	54,347	6,651,876
Total other capital assets at historical cost	<u>25,378,627</u>	<u>580,239</u>	<u>54,347</u>	<u>25,904,519</u>
Less accumulated depreciation for:				
Buildings	1,024,523	78,981	-	1,103,504
Improvements	2,933,537	271,788	-	3,205,325
Infrastructure	1,535,352	562,520	-	2,097,872
Machinery, furniture and equipment	5,333,982	274,570	54,347	5,554,205
Total accumulated depreciation	<u>10,827,394</u>	<u>1,187,859</u>	<u>54,347</u>	<u>11,960,906</u>
Other capital assets, net	<u>14,551,233</u>	<u>(607,620)</u>	<u>-</u>	<u>13,943,613</u>
Governmental activities capital assets, net	<u>\$ 16,327,583</u>	<u>\$ (17,514)</u>	<u>\$ 424,217</u>	<u>\$ 15,885,852</u>
	Balance at October 1, 2014	Additions	Disposals	Balance at September 30, 2015
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 714,607	\$ -	\$ -	\$ 714,607
Construction in progress	1,337,236	860,263	2,139,245	58,254
Total capital assets not being depreciated	<u>2,051,843</u>	<u>860,263</u>	<u>2,139,245</u>	<u>772,861</u>
Other capital assets:				
Buildings	18,274,140	-	-	18,274,140
Improvements	253,402	-	-	253,402
Machinery, furniture and equipment	3,179,905	1,587,475	-	4,767,380
Utility property	24,526,126	616,527	-	25,142,653
Total other capital assets at historical cost	<u>46,233,573</u>	<u>2,204,002</u>	<u>-</u>	<u>48,437,575</u>
Less accumulated depreciation for:				
Buildings	2,363,566	459,669	-	2,823,235
Improvements	174,130	8,811	-	182,941
Machinery, furniture and equipment	2,101,136	248,523	-	2,349,659
Utility property improvements	13,985,853	669,068	-	14,654,921
Total accumulated depreciation	<u>18,624,685</u>	<u>1,386,071</u>	<u>-</u>	<u>20,010,756</u>
Other capital assets, net	<u>27,608,888</u>	<u>817,931</u>	<u>-</u>	<u>28,426,819</u>
Business-type activities capital assets, net	<u>\$ 29,660,731</u>	<u>\$ 1,678,194</u>	<u>\$ 2,139,245</u>	<u>\$ 29,199,680</u>

See accompanying footnotes to this schedule.

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Depreciation of capital assets is included in total expenses and is charged or allocated to the activities primarily benefiting from the use of the specific asset. Depreciation expense has been allocated as follows:

Governmental Activities:		Business-Type Activities:	
General government	\$ 56,786	Water	\$ 756,811
Public safety	174,465	Sewer	335,684
Highways and streets	248,739	Sanitation	31,607
Culture, tourism, and recreation	79,879	Administration	96,939
Airport	627,990	Line maintenance	158,216
Depreciation expense	<u>\$ 1,187,859</u>	Meter operations	6,814
		Depreciation expense	<u>\$ 1,386,071</u>

5. Long-Term Debt and Debt Service Requirements

For the year ended September 30, 2015, the reporting entity's long-term debt changed as follows:

<u>Type of Debt</u>	<u>Balance</u> <u>October 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30, 2015</u>	<u>Due Within</u> <u>One Year</u>
Governmental Activities:					
Capital lease payable	\$ 598,863	\$ 129,239	\$ 134,517	\$ 593,585	\$ 364,753
Refundable grant obligation	117,708	-	12,500	105,208	12,500
Notes payable	161,592	-	1,287	160,305	18,419
Accrued compensated absences	456,473	438,665	354,977	540,161	54,016
Net OPEB obligation	324,290	71,963	-	396,253	-
Total Governmental Activities	<u>\$ 1,658,926</u>	<u>\$ 639,867</u>	<u>\$ 503,281</u>	<u>\$ 1,795,512</u>	<u>\$ 449,688</u>
Business-Type Activities:					
Notes Payable	\$ 17,249,178	\$ 527,325	\$ 1,508,181	\$ 16,268,322	\$ 797,267
Utility System Revenue and Sales Tax Note	2,835,000	-	215,000	2,620,000	225,000
Accrued compensated absences	49,096	47,110	45,749	50,457	5,046
Net OPEB obligation	69,074	9,982	-	79,056	-
Total Business-Type Activities	<u>20,202,348</u>	<u>584,417</u>	<u>1,768,930</u>	<u>19,017,835</u>	<u>1,027,313</u>
Total Long-Term Debt	<u>\$ 21,861,274</u>	<u>\$ 1,224,284</u>	<u>\$ 2,272,211</u>	<u>\$ 20,813,347</u>	<u>\$ 1,477,001</u>

Reconciliation to Statement of Net Position:

Governmental Activities:

Due within one year	\$ 449,688
Due in more than one year	1,345,824
Total Governmental Activities Long-Term Liabilities	<u>\$ 1,795,512</u>

Business-Type Activities:

Due within one year	\$ 1,027,313
Due in more than one year	18,205,522
Total Business-Type Activities Long-Term Liabilities	<u>\$ 19,232,835</u>

The governmental capital lease obligations are paid by the general fund. Governmental accrued compensated absences will be liquidated by the general fund. Governmental notes payable and the refundable grant obligation are paid by the Guthrie Industrial Development Authority.

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Governmental activities long-term debt:

Governmental activities long-term debt payables from net revenues include the following:

Capital Lease Obligations:

\$347,330 lease obligation for the purchase of a backhoe, grader and loader, payable in monthly installments of \$2,688 with an annual interest rate of 3.0%, final payment due September 2016.	\$	253,695
\$136,224 lease obligation for the purchase of 3 patrol cars, a F-150 and a bobcat, payable in 5 annual installments of \$28,462 with an annual interest rate of 2.19%, final payment due October 2017.		81,778
\$129,239 lease obligation for the purchase of 2 police cars, two 3/4 ton pickups and a 1 ton pickup, payable in 5 annual installments of \$27,127 with an annual interest rate of 1.95%, final		103,344
\$135,860 lease obligation for the purchase of a 2013 International Dump Truck, payable in 20 quarterly installments of \$7,117 with an annual interest rate of 1.50%, final payment due October 2018.		89,682
\$128,000 lease obligation for the purchase of 2013 Dodge 4x4 Type 1 Ambulance, payable in 48 monthly installments of \$8,292 with an annual interest rate of 1.7%, final payment due September 2017.		65,086
Total Capital Leases Payable	\$	<u>593,585</u>
Current portion	\$	364,753
Noncurrent portion		<u>228,832</u>
Total Capital Leases Payable	\$	<u>593,585</u>

Refundable Grant Obligation:

CDBG Refundable Grant Obligation contract #14402 dated March 1, 2003, original amount of \$250,000 with 0% interest rate, due in monthly installments of \$1,041 and an economic payback #9793, secured with lease revenue from Spirit Wing Aviation, final payment due March 2024.	\$	<u>105,208</u>
Total Refundable Grant Obligation	\$	<u>105,208</u>
Current portion	\$	12,500
Noncurrent portion		<u>92,708</u>
Total Refundable Grant Obligation	\$	<u>105,208</u>

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Note Payable:

Note Payable to Edmond Economic Development Authority dated October 1, 2012, original amount \$185,000 with annual interest rate of 1.5%, final installment due July 1, 2022, secured with airport revenues.

	\$ 160,305
Total Notes Payable	\$ 160,305
Current portion	\$ 18,419
Noncurrent portion	141,886
Total Notes Payable	\$ 160,305

Accrued Compensated Absences:

	\$ 54,016
Current portion	\$ 54,016
Noncurrent portion	486,145
Total Accrued Compensated Absences	\$ 540,161

Business-type activities long-term debt payable from net revenues generated by and taxes pledged to the City's business-type activities include the following:

Notes Payable:

2004 SRF Note Payable to Oklahoma Water Resources Board dated September 1, 2004, original amount of \$607,000 with an annual interest rate of 2.17% due in semi-annual installments of principal and interest beginning March 15, 2005, final installment due September 15, 2024, payable from and secured by utility revenues.

\$ 321,190

2008 SRF Note Payable to Oklahoma Water Resources Board dated January 19, 2009, original amount of \$7,320,000 with an annual interest rate of 4.51% due in semi-annual installments of principal and interest beginning March 15, 2011, final installment due September 15, 2030, payable from and secured by utility revenues.

6,637,809

2009 SRF Note Payable to Oklahoma Water Resources Board dated January 19, 2009, original amount of \$8,000,000 with an annual interest rate of 4.51% due in semi-annual installments of principal and interest beginning March 15, 2011, final installment due September 15, 2030, payable from and secured by utility revenues.

7,297,551

2010 CW Note Payable to Oklahoma Water Resources Board dated December 1, 2010, original amount of \$4,375,000 with an annual interest rate of 3.13% due in semi-annual installments of principal and interest beginning March 15, 2012, final installment due September 15, 2032, payable from and secured by utility revenues.

	2,226,772
Total Notes Payable	\$ 16,483,322
Current portion	\$ 797,267
Noncurrent portion	15,686,055
Total Notes Payable	\$ 16,483,322

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Utility System and Sales Tax Revenue Note

2013 Series Utility System and Sales Tax Revenue Bonds original issue amount of \$2,975,000, dated July 24, 2013, issued by Guthrie Public Works Authority, secured by certain utility revenue and pledged sales tax, and a security interest in the personal property used in conjunction with the water and sewer systems, interest rate of 2.76%, final maturity October 1, 2025.

	\$ 2,620,000
Total Revenue Bonds Payable	\$ 2,620,000
	\$ 225,000
Current portion	\$ 225,000
Noncurrent portion	2,395,000
Total Revenue Bonds Payable	\$ 2,620,000

Accrued Compensated Absences:

	\$ 5,046
	45,411
Current portion	\$ 5,046
Noncurrent portion	45,411
Total Accrued Compensated Absences	\$ 50,457

Debt Service Requirements to Maturity:

<u>Year Ending September 30,</u>	Governmental Activities					
	Refundable Grant Obligations		Capital Lease obligations		Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 12,500	\$ -	\$ 364,753	\$ 13,717	\$ 18,419	\$ 208
2017	12,500	-	113,183	4,116	18,442	185
2018	12,500	-	81,963	2,494	18,465	162
2019	12,500	-	33,686	1,051	18,488	139
2020	12,500	-	-	32	18,511	116
2021-2025	42,708	-	-	-	67,980	232
Totals	\$ 105,208	\$ -	\$ 593,585	\$ 21,410	\$ 160,305	\$ 1,042

Amount remaining to be drawn

<u>Year Ending September 30,</u>	Business Type Activities			
	Notes Payable		Utility System Revenue and Sales Tax Note	
	Principal	Interest	Principal	Interest
2016	\$ 797,267	\$ 709,910	\$ 225,000	\$ 70,794
2017	834,087	673,090	225,000	64,584
2018	870,536	636,641	230,000	58,305
2019	908,606	598,571	240,000	51,888
2020	946,775	560,402	240,000	45,264
2021-2025	5,382,273	2,134,325	1,320,000	121,302
2026-2030	6,490,212	852,809	140,000	1,931
2031	253,566	8,074	-	-
Totals	\$ 16,483,322	\$ 6,173,822	\$ 2,620,000	\$ 414,068

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Defeased Bonds Outstanding:

The Guthrie Public Works Authority has defeased an outstanding bond issue by placing deposits in irrevocable trusts and escrow accounts for the purchase of U.S. government securities to pay the principal and interest on the defeased bonds as they are due and payable. For financial reporting purposes, both the defeased bonds outstanding and the escrowed securities have been excluded from the financial statements. At year-end, the remaining outstanding defeased bonds were as follows:

<u>Defeased Bonds Outstanding:</u>	<u>Outstanding at September 30, 2015</u>
1977 Series Bonds - Public Works Authority	
Total Defeased Bonds Outstanding	<u>\$30,000</u>

6. Net Position and Fund Balances

Fund Statements:

Fund balance is classified as nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as:

- a. Nonspendable – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted – consists of fund balance with constraints placed on the use of resources either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) laws through constitutional provisions or enabling legislation.
- c. Committed – included amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the city’s highest level of decision-making authority. The City’s highest level of decision-making authority is made by ordinance.
- d. Assigned – includes amounts that are constrained by the city’s intent to be used for specific purposes but are neither restricted nor committed. Assignments of fund balance may be made by city council action or management decision when the city council has delegated that authority. Assignments for transfers and interest income for governmental funds are made through budgetary process.
- e. Unassigned – represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general fund.

It is the City’s policy to first use restricted fund balance prior to the use of the unrestricted fund balance when an expense is incurred for purposes for which both restricted and unrestricted fund balance are available. The City’s policy for the use of unrestricted fund balance amounts require that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

The following tables show the fund balance classifications as shown on the Governmental Funds Balance Sheet:

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	General Fund	Other Governmental Funds	TOTAL Governmental
Fund Balances (Deficit):			
Restricted for:			
East Village Infrastructure	\$ 449,814	\$ -	\$ 449,814
Specified water and sewer projects	-	1,544,047	1,544,047
E911	-	9,412	9,412
Industrial Development	-	21,879	21,879
Tourism	-	53,432	53,432
Parks	-	36,590	36,590
Cemetery	-	27,113	27,113
Revolving loan program for small businesses	-	100,809	100,809
Grant programs	-	30	30
Debt Service	-	455	455
Sub-total Restricted	449,814	1,793,767	2,243,581
Committed to:			
Stabilization	1,718,271	-	1,718,271
Sub-total Committed	1,718,271	-	1,718,271
Assigned to:			
Capital projects	-	98,194	98,194
Airport	226,011	-	226,011
Tourism/parks	-	23,930	23,930
Grant programs	-	110,583	110,583
Public Safety	261,461	-	261,461
Sub-total Assigned	487,472	232,707	720,179
Unassigned:	401,795	-	401,795
TOTAL FUND BALANCES	\$ 3,057,352	\$ 2,026,474	\$ 5,083,826

Net position is displayed in three components:

- a. *Net investment in capital assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- b. *Restricted net position* - Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

The restrictions are as follows:

	State Statutes	Enabling Legislation	Contractual Agreements	Total
Governmental Activities:				
Capital Projects:				
General Fund - specific GHM Projects	\$ -	\$ -	\$ 449,814	\$ 449,814
Capital Improvement Fund	-	9,412	-	9,412
Guthrie/OKC Waterline Fund	-	1,544,047	-	1,544,047
Sub-total Capital Projects	-	1,553,459	449,814	2,003,273
Debt Service:				
Sinking Fund	455	-	-	455
Other				
USDA Rural Development Fund	-	-	100,809	100,809
Hotel Motel Tax Fund	90,022	-	-	90,022
Grant Fund	30	-	-	30
GIDA	-	21,879	-	21,879
Cemetery Care Fund	27,113	-	-	27,113
Sub-total Other	117,165	21,879	100,809	239,853
Total Governmental Activities	117,620	1,575,338	550,623	2,243,581
TOTAL RESTRICTED NET POSITION	\$ 117,620	\$ 1,575,338	\$ 550,623	\$ 2,243,581

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c. *Unrestricted net position* - All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

It is the City’s policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Stabilization Reserve

On August 21, 2012, the City Council adopted Ordinance No. 3239 which established requirements for a stabilization reserve for the General Fund. This ordinance requires that funds be set aside for the purpose of stabilization.

The minimum amount to be set aside for the General Fund stabilization is 12% of General Fund non-capital operating expenses excluding transfers as of the most recent annual audit. The maximum amount is 30% of the same items.

When the balance is less than the minimum, it shall be funded with not less than 75% of assigned and unassigned General Fund balance as of the most recent financial statements. When the balance is greater than the minimum but less than the maximum, it shall be funded with 50% of assigned and unassigned General Fund fund balance as of the most recent financial statements.

Amounts held that are above the minimum balance may be spent for the following purposes:

- a. Expenditures for emergency situations for life, health or public safety issues for which no existing appropriations exist
- b. Situations where a significant revenue declaim in excess of 5% of General Fund original budgeted estimated revenues (excluding transfer in) arises that could not have been foreseen, and for which new revenue is not available and transfers of existing appropriations are not considered feasible or appropriate in maintaining existing service levels;
- c. Correcting the results of an inaccurate estimate, accounting error, or budgeting error in excess of 5% of General Fund original budgeted estimated revenues (excluding transfers)
- d. Expenditures where the proposed use is of a nonoperational nature involving capital or technical purchases having a useful life of greater than five years that will improve the efficiency of the City government. These efficiency improvements should result in tangible benefits that can be measured financially, through better service to the citizens, or an increased productivity for City employees.
- e. Expenditures where the proposed use is of a nonrecurring nature, such as start-up costs of a program whose ongoing costs are otherwise funded, matching funds for a grant, or up-front payment of grant eligible expenses to be reimbursed by grant revenues. These expenditures should result in tangible benefits that can be measured financially, through better service to the citizens, or an increased productivity for City employees.

Amounts held that are below the minimum balance may be spent for the following purposes:

- a. Expenditures for emergency situations for life, health or public safety issues for which no existing appropriations exist
- b. Situations where a significant revenue declaim in excess of 5% of General Fund original budgeted estimated revenues (excluding transfer in) arises that could not have been foreseen,

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- and for which new revenue is not available and transfers of existing appropriations are not considered feasible or appropriate in maintaining existing service levels;
- c. Correcting the results of an inaccurate estimate, accounting error, or budgeting error in excess of 5% of General Fund original budgeted estimated revenues (excluding transfers)

The amount of cash in the stabilization reserve account at September 30, 2015 is \$783,119, with an additional amount of cash that is due from another General Fund bank account of \$935,152 for a total amount of \$1,718,271.

The Guthrie Public Works Authority adopted Resolution No. 2012-10 with similar funding requirements and allowable spending purposes. The amount of cash in the stabilization reserve account at September 30, 2015 is \$351,397, with an additional amount of cash that is due from another GPWA bank account of \$479,120 for a total of \$830,517. For financial statement classification purposes, this amount is included in the unrestricted net position amount for \$2,217,144 on the GPWA's Statement of Net Position.

7. Internal and Interfund Balances and Transfers

The City's policy is to eliminate interfund transfers and balances in the statements of activities and net position to avoid the grossing up of balances. Only the residual balances transferred between governmental and business-type activities are reported as internal transfers and internal balances and then offset in the total column in the government-wide statements. Interfund transfers and balances between funds are not eliminated in the fund financial statements.

Transfers:

Internal transfers between funds and activities for the year ended September 30, 2015 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose of Transfer</u>	
General Fund	GPWA	1,542,876	Sales Tax transfer	
General Fund	Grant Fund	151,030	Grant match	
Grant Fund	General Fund	10,241	Grant expenses	
GPWA	General Fund	1,542,876	Sales Tax transfer	
GPWA	General Fund	350,000	Operating transfer	
General Fund	Capital Project Fund	164,933	Capital asset purchase	
GPWA	Capital Project Fund	29,592	Capital asset purchase	
Total		<u>\$ 3,791,548</u>		
Reconciliation to Fund Financial Statements:				
	<u>Transfers In</u>	<u>Transfers Out</u>	<u>GW Capital Asset Transfers</u>	<u>Net Transfers</u>
Governmental Funds	\$ 2,248,672	\$ (1,869,080)	\$ (830,897)	\$ (451,305)
Proprietary Funds	1,542,876	(1,922,468)	830,897	451,305
	<u>3,791,548</u>	<u>(3,791,548)</u>	-	-

Balances:

Interfund receivable and payables at September 30, 2015 were comprised of the following:

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Due From	Due To	Amount	Nature of Balance
General Fund	Grant Fund	151,297	Expenditures paid by other funds
Grant Fund	General Fund	10,975	Expenditures paid by other funds
GPWA	General Fund	3,876	Expenditures paid by other funds
General Fund	Guthrie Industrial Development Fund	3,725	Expenditures paid by other funds
General Fund	Hotel/Motel Tax Fund	301	Deposit in wrong fund
Grant Fund	GPWA	10,649	Expenditures paid by other funds
GPWA	Capital Improvement Fund	620	Deposit in wrong fund
Capital Improvement Fund	GPWA	97,427	Expenditures paid by other funds
Capital Improvement Fund	GPWA	19,286	Debt payment
General Fund	GPWA	6,753	Deposit in wrong fund
Guthrie Industrial Development Fund	General Fund	149	Deposit in wrong fund
Grant Fund	General Fund	54,241	Expenditures paid by other funds
Total		\$ 359,299	

Reconciliation to Fund Financial Statements:

	Due From	Due To	Net Internal Balances
Governmental Funds	\$ 225,184	\$ (354,803)	\$ (129,619)
Proprietary Funds	704,018	(4,496)	699,522
Total	\$ 929,202	\$ (359,299)	\$ 569,903

8. Prior Period Adjustments

Beginning net position was restated as of September 30, 2015 as follows:

	Enterprise Fund	Government-Wide	
		Governmental Activities	Business-type Activities
Beginning net position, as previously reported	\$ 12,020,963	\$ 19,842,760	\$ 12,020,963
Implementation of GASB Statements 68 & 71, recognition of beginning net pension liability (asset), deferred inflows and deferred outflows	(19,209)	(4,972,310)	(19,209)
Beginning net position, restated	\$ 12,001,754	\$ 14,870,450	\$ 12,001,754

9. Pledged Future Revenues

Utility Net Revenues Pledge – The City has pledged the net water and sewer utility revenues to repay the following notes payable: \$607,000 of 2004 SRF, \$7,320,000 of 2008 SRF, \$8,000,000 of 2009 SRF and \$4,375,000 of 2010 SRF Oklahoma Water Resources Board Notes Payable. The City has also pledged 1% of sales tax to repay the \$2,975,000 of 2013 Utility System and Sales Tax Revenue Note. Proceeds from the bonds provided for the purchase or construction of water and utility systems. The bonds are payable from pledged net water and sewer utility revenues through 2030. The total principal and interest payable for the remainder of the life of these bonds is \$25,691,212). Pledged sales tax and net water and sewer utility revenues in the current fiscal year were \$2,162,884. Debt service payments of \$1,801,252 for the current fiscal year were 83% of total pledged revenues for these notes.

Sales tax revenue represents a 3.0% tax on each dollar of taxable sales of which is recorded as follows:

- One cent is recorded in the General Fund which is pledged and transferred to the GPWA to assist in GPWA debt service coverage requirements. The unused portion of this one cent tax is then returned to the General Fund.

10. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health and life; and natural disasters. The City manages these various risks of loss as follows:

- General Liability and Physical Property – Covered through participation in Oklahoma Municipal Assurance Group risk entity pool (1)
- Worker’s Compensation – Worker’s compensation is covered through participation in the Oklahoma Municipal Assurance Group risk entity pool (2)
- Employee’s Group Medical – Covered through purchased insurance with Principal Financial Group

(1) Liability Protection Plan

The basic insurance agreements cover claims against municipalities for all government functions, utilities, and services covered in the Plan. These include bodily injury, property damage, wrongful acts, personal injury, and related torts under the state tort claims law and federal civil rights laws. All public officials, employees, services, and municipal functions are covered unless they are specifically listed as exclusions in the Plan.

The title to all assets acquired by the Plan are vested in the Group. In the event of termination of the Group, such property shall belong to the then members of the Group in equal shares. Each participating City pays all costs, premiums, or other fees attributable to its respective participation in the Plan, and is responsible for its obligation under any contract entered into with the Plan.

Reserves for claim losses include provisions for reported claims on a case basis and an estimate of claims incurred but not reported limited by aggregate and individual loss levels as specified by the Plan's reinsurance contracts. These credits, if any, represent contingent liabilities of the Plan if the reinsurer was unable to meet its obligations under the reinsurance agreement.

The Plan's insurance agreements are reinsured for excess losses based upon the contract year. The significant components of each reinsurance contract can be obtained from the Plan's annual financial report.

(2) Worker’s Compensation

The title to all assets acquired by the Plan are vested in the Plan. In the event of termination of the Plan, such property shall belong to the then members of the Plan in equal shares. Each participating city pays for all costs, premiums, or other fees attributable to its respective participation in the Plan, policy or service established under the agreement establishing the Oklahoma Municipal Assurance Group, and is responsible for its obligations under any contract entered into with the Plan.

Specific aggregate stop loss coverage is provided by the State Insurance Fund and covers all claims above the loss reserve fund. The loss reserve fund amount for the fiscal year 2015 was \$138,309. Reserves for policy and contract claims provide for reported claims on a case basis and a provision for incurred but not reported claims limited to specific retention levels for each member as outlined in the Plan’s reinsurance agreement.

The Plan worker's compensation coverage is reinsured for losses in excess of respective retention levels. The reinsurance agreement covers losses incurred within the effective period of the agreement. Each Plan member's liability for claims losses is limited to their individual retention levels as outlined in the Plan's reinsurance agreement.

Management believes the insurance coverage listed above is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

11. Commitments and Contingencies

Litigation:

The City is a party to various legal proceedings which normally occur in the course of governmental operations. The financial statements do not include accruals or provisions for loss contingencies that may result from these proceedings. State statutes provide for the levy of an ad valorem tax over a three-year period by a City Sinking Fund for the payment of any court assessed judgment rendered against the City. While the outcome of the above noted proceedings cannot be predicted, due to the insurance coverage maintained by the City and the State statute relating to judgments, the City feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the City.

The City and Guthrie Public Works Authority (Authority) who had multiple claims filed against them by the Rural Water, Sewer, and Solid Waste Management District No.1, Logan County (District) asserting that the City and Authority have allegedly violated monopoly protection held by the District as a result of outstanding loans from the United States Department of Agriculture. The litigation has proceeded through trial on a federal court case and judgment was awarded to the District against the City in an amount of one million two hundred thousand dollars (1,200,000.00), mol, with attorneys' fees possible being awarded in the future for the District. City will appeal said judgment. Settlement negotiations continue. If the judgment is upheld against the City, the damage award, if not covered by insurance, will be paid a state statute allows explained in the previous paragraph.

The City has prevailed in a State court case filed by the District and the City has been awarded in excess of five hundred thousand dollars (\$500,000.00) in attorneys' fees against the District. Three hundred thirty three thousand dollars (\$333,000.00) of those fees has been paid and were given to the City's insurer as it defended the action. Another two hundred thousand dollars (\$200,000.00) in attorneys' fees against the District and favor the City is pending.

Federal and State Award Programs:

The City of Guthrie participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. The City has not been notified of any noncompliance with federal or state award requirements.

Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

12. Pension Plan Participation

The City of Guthrie participates in three pension or retirement plans:

- Oklahoma Firefighter’s Pension and Retirement System (OFPRS) – a statewide cost-sharing plan.
- Oklahoma Police Pension and Retirement System (OPPRS) – a statewide cost-sharing plan.
- Oklahoma Municipal Retirement Fund (OkMRF) – an agent multiple-employer defined benefit plan.

Oklahoma Firefighter’s Pension and Retirement System

Plan description - The City of Guthrie, as the employer, participates in the Firefighters Pension & retirement—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Firefighters Pension & Retirement System (FPRS). Title 11 of the Oklahoma State Statutes grants the authority to establish and amend the benefit terms to the FPRS. FPRS issues a publicly available financial report that can be obtained at www.ok.gov/fprs

Benefits provided - FPRS provides retirement, disability, and death benefits to members of the plan. Benefits for members hired prior to November 1, 2013 are determined as 2.5 percent of the employee’s final average compensation times the employee’s years of service and have reached the age of 50 or have complete 20 years of service, whichever is later. For volunteer firefighters, the monthly pension benefit for normal retirement is \$150.60 per month. Benefits vest with 10 years or more of service.

Benefits for members hired after November 1, 2013 are determined as 2.5 percent of the employee’s final average compensation times the employee’s years of service and have reached the age of 50 or have complete 22 years of service, whichever is later. For volunteer firefighters, the monthly pension benefit for normal retirement is \$165.66 per month. Benefits vest with 11 years or more of service.

All firefighters are eligible for immediate disability benefits. For paid firefighters, the disability in-the-line-of-duty benefit for firefighters with less than 20 years of service is equal to 50% of final average monthly compensation, based on the most recent 30 months of service. For firefighters with over 20 years of service, a disability in-the-line-of-duty is calculated based on 2.5% of final average monthly compensation, based on the most recent 30 months, per year of service, with a maximum of 30 years of service. For disabilities not-in-the-line-of-duty, the benefit is limited to only those with less than 20 years of service and is 50% of final average monthly compensation, based on the most recent 60-month salary as opposed to 30 months. For volunteer firefighters, the not-in-line-of-duty disability is also limited to only those with less than 20 years of service and is \$7.53 per year of service. For volunteer firefighters, the in-line-of-duty pension is \$150.60 with less than 20 years of service, or \$7.53 per year of service, with a maximum of 30 years.

A \$5,000 lump sum death benefit is payable to the qualified spouse or designated recipient upon the participant's death. The \$5,000 death benefit does not apply to members electing the vested benefit.

Contributions - The contributions requirements of the Plan are at an established rate determined by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 9% percent of their annual pay. Participating cities are required to contribute 14% of the employees’ annual pay. Contributions to the pension plan from the City were \$173,566. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of \$413,984 during the calendar year and this is reported as both expense and revenue in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state’s on-behalf contributions on an accrual basis of \$439,944. These on-behalf payments did not meet the criteria of a special funding situation.

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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At September 30, 2015, the City reported a liability of \$4,816,145 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The City's proportion of the net pension liability was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2015. Based upon this information, the City's proportion was 0.4538 percent.

For the year ended September 30, 2015, the City recognized pension expense of \$492,187. At September 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 95,152	\$ -
Net difference between projected and actual earnings on pension plan investments	170,735	529,745
Changes in proportion and differences between City contributions and proportionate share of contributions	443,555	-
City contributions during measurement date	-	2,385
City contributions subsequent to the measurement date	41,270	-
Total	\$ 750,712	\$ 532,129

\$41,270 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
	2016	\$ (28,323)
	2017	(28,323)
	2018	(28,323)
	2019	148,259
	2020	87,994
	Thereafter	26,028
	Total	\$ 177,312

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Actuarial Assumptions- The total pension liability was determined by an actuarial valuation as of July 1, 2015, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	3%
Salary increases:	3.5% to 9.0% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense

Mortality rates were based on the RP2000 combined healthy with blue collar adjustment as appropriate, with adjustments for generational mortality improvement using scale AA for healthy lives and no mortality improvement for disabled lives.

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2007, to June 30, 2012.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	20%	5.13%
Domestic equity	37%	8.02%
International equity	20%	9.94%
Real estate	10%	7.47%
Other assets	13%	6.25%

Discount Rate- The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 36% of the insurance premium, as established by statute. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Sensitivity of the Net Pension Liability to Changes in the Discount Rate- The following presents the net pension liability of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability	\$ 6,253,273	\$ 4,816,145	\$ 3,610,839

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the FPRS which can be located at www.ok.gov/FPRS.

Oklahoma Police Pension and Retirement System

Plan description - The City of Guthrie, as the employer, participates in the Oklahoma Police Pension and Retirement Plan—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Police Pension and Retirement System (OPPRS). Title 11 of the Oklahoma State Statutes, through the Oklahoma Legislature, grants the authority to establish and amend the benefit terms to the OPPRS. OPPRS issues a publicly available financial report that can be obtained at www.ok.gov/OPPRS

Benefits provided - OPPRS provides retirement, disability, and death benefits to members of the plan. The normal retirement date under the Plan is the date upon which the participant completes 20 years of credited service, regardless of age. Participants become vested upon completing 10 years of credited service as a contributing participant of the Plan. No vesting occurs prior to completing 10 years of credited service. Participants' contributions are refundable, without interest, upon termination prior to normal retirement. Participants who have completed 10 years of credited service may elect a vested benefit in lieu of having their accumulated contributions refunded. If the vested benefit is elected, the participant is entitled to a monthly retirement benefit commencing on the date the participant reaches 50 years of age or the date the participant would have had 20 years of credited service had employment continued uninterrupted, whichever is later.

Monthly retirement benefits are calculated at 2.5% of the final average salary (defined as the average paid base salary of the officer over the highest 30 consecutive months of the last 60 months of credited service) multiplied by the years of credited service, with a maximum of 30 years of credited service considered.

Monthly benefits for participants due to permanent disability incurred in the line of duty are 2.5% of the participants' final average salary multiplied by 20 years. This disability benefit is reduced by stated percentages for partial disability based on the percentage of impairment. After 10 years of credited service, participants who retire due to disability incurred from any cause are eligible for a monthly benefit based on 2.5% of their final average salary multiplied by the years of service. This disability benefit is also reduced by stated percentages for partial disability based on the percentage of impairment. Effective July 1, 1998, once a disability benefit is granted to a participant, that participant is no longer allowed to apply for an increase in the dollar amount of the benefit at a subsequent date.

Survivor's benefits are payable in full to the participant's beneficiary upon the death of a retired participant. The beneficiary of any active participant killed in the line of duty is entitled to a pension benefit.

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Contributions - The contributions requirements of the Plan are at an established rate determine by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 8% percent of their annual pay. Participating cities are required to contribute 13% of the employees' annual pay. Contributions to the pension plan from the City were \$120,952. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of \$111,454 during the calendar year and this is reported as both expense and revenue in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of \$112,172. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At September 30, 2015, the City reported a liability of \$12,887 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2014. The City's proportion of the net pension asset was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2015. Based upon this information, the City's proportion was 0.3161 percent.

For the year ended September 30, 2015, the City recognized pension expense of \$56,647. At September 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 71,262
Net difference between projected and actual earnings on pension plan investments	230,937	280,527
Changes in proportion and differences between City contributions and proportionate share of contributions	41,490	-
City contributions during measurement period	-	1,450
City contributions subsequent to the measurement date	29,343	-
Total	\$ 301,770	\$ 353,239

\$29,343 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2016	\$	(44,271)
2017		(44,271)
2018		(44,271)
2019		50,921
2020		1,080
	\$	(80,812)

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Actuarial Assumptions-The total pension liability was determined by an actuarial valuation as of July 1, 2015, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	3%
Salary increases:	4.5% to 17% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense
Mortality rates:	Active employees (pre-retirement) RP-2000 Blue Collar Healthy Combined table with age set back 4 years with fully generational improvement using Scale AA. Active employees (post-retirement) and nondisabled pensioners: RP-2000 Blue Collar Healthy Combined table with fully generational improvement using scale AA. Disabled pensioners: RP-2000 Blue Collar Healthy Combined table with age set forward 4 years with fully generational improvement using Scale AA.

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2007, to June 30, 2012.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	2.24%
Domestic equity	4.87%
International equity	7.68%
Real estate	5.47%
Private Equity	5.80%
Commodities	2.96%

The current allocation policy is that approximately 60% of assets in equity instruments, including public equity, long-short hedge, venture capital, and private equity strategies; approximately 25% of assets in fixed income to include investment grade bonds, high yield and non-dollar denominated bonds, convertible bonds, and low volatility hedge fund strategies; and 15% of assets in real assets to include real estate, commodities, and other strategies.

Discount Rate-The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 14% of the insurance premium, as established by statute. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Sensitivity of the Net Pension Liability to Changes in the Discount Rate-The following presents the net pension liability of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability (asset)	\$ 774,368	\$ 12,887	\$ (629,094)

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the OPPRS; which can be located at www.ok.gov/OPPRS.

Defined Benefit Plan - Oklahoma Municipal Retirement Fund

Plan Description - The City contributes to the OkMRF for all eligible employees except for those covered by the Police and Firefighter Pension Systems. The plan is an agent multiple employer - defined benefit plan administered by OkMRF. The OkMRF plan issues a separate financial report and can be obtained from OkMRF or from their website: www.okmrf.org/reports.html. Benefits are established or amended by the City Council in accordance with O.S. Title 11, Section 48-101-102.

Summary of Significant Accounting Policies - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's plan and additions to/deductions from the City's fiduciary net position have been determined on the same basis as they are reported by OkMRF. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value based on published market prices. Detailed information about the OkMRF plans' fiduciary net position is available in the separately issued OkMRF financial report.

Eligibility Factors and Benefit Provisions

<u>As of 07/01/15</u> <u>Provision</u>	<u>OMRF Plan</u>
a. Eligible to Participate	Full-time, non-uniformed employees of the City or Authority upon hire if less than age 60.
b. Contribution Requirements:	
- Authorization	By City ordinance
- Actuarially Determined	Yes
- Employer Rate	8.32% of covered payroll
- Employee Rate	3.69% of covered payroll
c. Period Required to Vest	10 years of credited service
d. Eligibility for Distribution	- Normal retirement at age 65 with 10 years of service - Early retirement at age 55 with 10 years of service

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- Disability retirement upon disability with 10 years of service
- Death benefit with 10 years of service for married employees

- e. Benefit Determination Base Final average salary – the average of the five highest consecutive annual salaries out of the last 10 calendar years of service

- f. Benefit Determination Methods:
 - Normal Retirement 2.625% of final average salary multiplied by credited years of service

 - Early Retirement Actuarially reduced benefit based upon age and years of service at termination.

 - Disability Retirement Benefit computed as for normal retirement based upon age and service at termination

 - Death Benefit 50% of employee’s accrued benefit, but terminates upon spouse re-marriage

 - Prior to 10 Years Service Return of employee contributions with accrued interest

- g. Form of Benefit Payments Normal form is a 60 months certain and life thereafter basis. Employee may elect. With City consent, optional form based on actuarial equivalent.

Employees Covered by Benefit Terms

Active Employees	58
Deferred Vested Former Employees	2
Retirees or Retiree Beneficiaries	<u>10</u>
Total	<u>70</u>

Contribution Requirements - The City Council has the authority to set and amend contribution rates by ordinance for the OkMRF defined benefit plan in accordance with O.S. Title 11, Section 48-102. The contribution rates for the current fiscal year have been made in accordance with an actuarially determined rate. The actuarially determined rate is 7.47% of covered payroll as of 7-1-14 and 6.77% of covered payroll as of 7-1-15. For the year ended September 30, 2015 the City recognized \$138,867 of employer contributions to the plan which equals the actuarially determined amount based on covered payroll of \$3,022,811. Employees’ contribution is 3.69% of covered payroll as of 7-1-14 and 7-1-15.

Actuarial Assumptions

Date of Last Actuarial Valuation	July 1, 2014
a. Actuarial cost method	Entry age normal
b. Rate of Return on Investments and Discount Rate	7.75%

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c. Projected Salary Increase	Varies between 7.42% and 4% based on age
d. Post Retirement Cost-of-Living Increase	Benefits (attributable to service prior to 1/1/2010) in payment status are adjusted each July 1 st based on the percentage change in the CPI. The maximum increase or decrease in any year is 3%.
e. Inflation Rate	3%
f. Mortality Table	UP 1994, with projected mortality improvement
g. Percent of married employees	100%
h. Spouse age difference	3 years (female spouses younger)
i. Turnover	Select and ultimate rates Ultimate rates are age-related as shown Additional rates per thousand are Added during the first 5 years: Year 1: 215 Year 2: 140 Year 3: 95 Year 4: 65 Year 5: 40
j. Date of last experience study	September 2012 for fiscal years 2007 thru 2011

Discount Rate – The discount rate used to value benefits was the long-term expected rate of return on plan investments, 7.75% since the plan’s net fiduciary position is projected to be sufficient to make projected benefit payments.

The City has adopted a funding method that is designed to fund all benefits payable to participants over the course of their working careers. Any differences between actual and expected experience are funded over a fixed period to ensure all funds necessary to pay benefits have been contributed to the trust before those benefits are payable. Thus, the sufficiency of pension plan assets was made without a separate projection of cash flows.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (3.0%). Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of July 1, 2014 are summarized in the following table:

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	<u>Target Allocation</u>	<u>Real Return</u>	<u>Weighted Return</u>
Large cap stocks S&P 500	25%	5.40%	1.35%
Small/mid cap stocks Russell 2500	10%	7.50%	0.75%
Long/short equity MSCI ACWI	10%	6.10%	0.61%
International stocks MSCI EAFE	20%	5.10%	1.02%
Fixed income bonds Barclay's Capital Aggregate	30%	2.60%	0.78%
Real estate NCREIF	5%	4.80%	0.24%
Cash equivalents 3 month Treasury	0%	0.00%	0.00%
	<hr/>		<hr/>
TOTAL	<u>100%</u>		
Average Real Return			4.75%
Inflation			<u>3.00%</u>
Long-term expected return			<u>7.75%</u>

Changes in Net Pension Liability (Asset) – The total pension liability was determined based on an actuarial valuation performed as of July 1, 2015 which is also the measurement date. There were no changes in assumptions or changes in benefit terms that affected measurement of the total pension liability. There were also no changes between the measurement date of July 1, 2015 and the City’s report ending date of September 30, 2015, that would have had a significant impact on the net pension liability (asset). The following table reports the components of changes in net pension liability (asset):

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SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET)

	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
Balances Beginning of Year	\$ 4,872,335	\$ 5,273,843	\$ (401,508)
Changes for the Year:			
Service cost	165,947	-	165,947
Interest expense	370,915	-	370,915
Differences between expected and actual experience	30,985	-	30,985
Contributions--City	-	140,558	(140,558)
Contributions--members	-	67,223	(67,223)
Net investment income	-	148,170	(148,170)
Benefits paid	(175,951)	(175,951)	-
Plan administrative expenses	-	(11,002)	11,002
Change in deferred contributions made subsequent to the measurement date	-	-	-
Net Changes	<u>391,896</u>	<u>168,998</u>	<u>222,898</u>
Balances End of Year	<u>\$ 5,264,231</u>	<u>\$ 5,442,841</u>	<u>\$ (178,610)</u>

Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability (asset) of the City, calculated using the discount rate of 7.75 percent, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Net Pension Liability (Asset)	\$ 539,434	\$ (178,610)	\$ (765,613)

The City reported \$12,345 in pension expense for the year ended September 30, 2015. At September 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 26,495	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	202,457	366,478
City contributions subsequent to the measurement date	32,118	-
Total	<u>\$ 261,070</u>	<u>\$ 366,478</u>

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Amortization of Pension Deferrals: \$32,118 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2016. Any other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2016	\$ (67,054)
2017	(67,054)
2018	(67,054)
2019	55,104
2020	4,491
Thereafter	4,041
	\$ (137,526)

13. Annual OPEB Cost and Net OPEB Obligation

Plan Description: The City provides post-retirement benefit options for health care, and prescription drug benefits for retired employees and their dependents that elect to make required contributions. The benefits are provided in accordance with State law, police and firefighter's union contracts and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The relationship for these benefits is not formalized in a contract or plan document, only a few sentences in the administrative policy. These benefits are considered for accounting purposes to be provided in accordance with a single employer substantive plan. A substantive plan is one in which the plan terms are understood by the city and plan members. This understanding is based on communications between the employers and plan member and the historical pattern of practice with regard to the sharing of benefit costs. Substantially all of the government's employees may become eligible for those post-retirement benefits if they reach normal retirement age while working for the City.

Funding Policy. The contribution requirement of the City is an implicit subsidy. The implicit subsidy is not a direct payment from the employer on behalf of the member but rather stems from retiree contribution levels that are less than the claims cost as retiree ages. Since claims experience for employees and non-Medicare eligible retirees are pooled when determining premiums, these retired members pay a premium based on a pool of members that, on average, are younger and healthier. There is an implicit subsidy from the employee group since the premiums paid by the retirees are lower than they would have been if the retirees were insured separately. The subsidies are valued using the difference between the age-based claims costs and the premium paid by the retiree.

The amount required to fund the implicit rate is based on projected pay-as-you-go financing requirements. For fiscal year 2015, the City contributed \$5,038 to the plan. Plan members receiving benefits contributed \$5,038, or 100 percent of the total premiums, through their required contribution of \$400.00 per month for retiree-only coverage and \$536.02 for retiree and spouse medical coverage.

The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the

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City's annual OPEB cost, the amount actually contributed to the plan, and changes in the City's net OPEB obligation for the year ended September 30, 2015:

Annual required contribution	\$	98,443
Interest on net OPEB obligation		9,179
Adjustment to annual required contribution		<u>(20,639)</u>
Annual OPEB cost		86,983
Contributions made		<u>(5,038)</u>
Increase in net OPEB obligation		81,945
Net OPEB obligation—beginning of year		<u>393,364</u>
Net OPEB obligation—end of year	\$	<u><u>475,309</u></u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net unfunded OPEB obligation for 2015 was as follows:

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Unfunded OPEB Obligation</u>
6/30/13	\$86,986	5.79%	\$311,422
6/30/14	\$81,942	6.1%	\$393,364
6/30/15	\$86,983	5.79%	\$475,309

Funded Status and Funding Progress. As of February 12, 2014, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$832,247, and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$832,247. The covered payroll (annual payroll of active employees covered by the plan) was \$4.0 million, and the ratio of the UAAL to the covered payroll was 18 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the February 12, 2014, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4 percent investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 4.62 percent initially, varying annually based upon dependent rates. There were no assets to determine the actuarial value of assets. The UAAL is being amortized over 30 years as level payments. The remaining amortization period at September 30, 2015, was twenty-five years.

13. New Accounting Pronouncements

The GASB has issued several new accounting pronouncements, which will be effective in subsequent years. A description of the new accounting pronouncements, the fiscal year in which they are effective, and the City's consideration of the impact of these pronouncements are described below:

Statement No 72, *Fair Value Measurement and Application* was issued in February 2015 and addresses accounting and financial reporting issues related to fair value measurements. It provides guidance for determining a fair value measurement for financial reporting purposes and also for applying fair value to certain investments and disclosures related to all fair value measurements. This statement is effective for periods beginning after June 15, 2015. The City has not yet determined the impact that implementation of GASB 72 will have on its net position.

Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* was issued in June 2015 and establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68 for pension plans and pensions that are within their respective scopes. The requirements of this Statement that address accounting and financial reporting by employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement 68 are effective for financial statements for fiscal years beginning after June 15, 2016, and the requirements of this Statement that address financial reporting for assets accumulated for purposes of providing those pensions are effective for fiscal years beginning after June 15, 2015. The requirements of this Statement is for pension plans that are within the scope of Statement 67 or for pensions that are within the scope of Statement 68 are effective for fiscal years beginning after June 15, 2015. The City has not yet determined the impact that implementation of GASB 73 will have on its net position.

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Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* was issued in June 2015, and replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement 43, and Statement No. 50, *Pension Disclosures*. This Statement is effective for financial statements for fiscal years beginning after June 15, 2016. The City has not yet determined the impact that implementation of GASB 74 will have on its net position.

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* was issued in June 2015, and addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For a defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed. This Statement is effective for fiscal years beginning after June 15, 2017. The City has not yet determined the impact that implementation of GASB 75 will have on its net position.

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* was issued in June 2015, and was issued to identify the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This Statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015. The City has not yet determined the impact that implementation of GASB 76 will have on its net position.

GASB Statement No. 77, *Tax Abatement Disclosures* was issued in August 2015, and establishes financial reporting standards for tax abatement agreements entered into by state and local governments. The disclosures required by this Statement encompass tax abatements resulting from both (a) agreements that are entered into by the reporting government and (b) agreements that are entered into by other governments and that reduce the reporting government’s tax revenues. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2015. The City has not yet determined the impact that implementation of GASB 77 will have on its net position.

GASB Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans* – GASB 78 was issued in December 2015, and amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers, and (3) has no predominant state or local governmental employer. The requirements of this Statement are effective for financial statements for periods beginning after December

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15, 2015. The City has not yet determined the impact that implementation of GASB 78 will have on its net position.

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants* – GASB 79 was issued in December 2015, and establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the criteria. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, except for certain provisions on portfolio quality, custodial credit risk, and shadow pricing. Those provisions are effective for reporting periods beginning after December 15, 2015. The City has not yet determined the impact that implementation of GASB 79 will have on its net position.

GASB Statement No. 80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14* – GASB 80 was issued January 2016, and amends the blending requirements for the financial statement presentation of component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2016. The City has not yet determined the impact that implementation of GASB 80 will have on its net position.

GASB Statement No. 81, *Irrevocable Split Interest Agreements* – GASB 81 was issued March 2016, and provides accounting and financial reporting guidance for irrevocable split-interest agreements in which a government is a beneficiary. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016. The City has not yet determined the impact that implementation of GASB 80 will have on its net position.

GASB Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68 and No. 73* – GASB 82 was issued March 2016, and addresses certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. The City has not yet determined the impact that implementation of GASB 82 will have on its net position.

14. Subsequent Events

On October 20, 2015, the City Council adopted Ordinance No. 3276 which established modified requirements for a stabilization reserve for the General Fund. This ordinance requires that funds be set aside for the purpose of stabilization.

The minimum amount to be set aside for the General Fund stabilization is \$1,000,000.

When the balance is less than the minimum, it shall be funded with not less than 75% of assigned and unassigned General Fund balance as of the most recent financial statements.

Amounts held that are above the minimum balance may be spent for the following purposes:

- a. Expenditures for emergency situations for life, health or public safety issues for which no existing appropriations exist
- b. Situations where a significant revenue declaim in excess of 5% of General Fund original budgeted estimated revenues (excluding transfer in) arises that could not have been foreseen, and for which new revenue is not available and transfers of existing appropriations are not considered feasible or appropriate in maintaining existing service levels;
- c. Correcting the results of an inaccurate estimate, accounting error, or budgeting error in excess of 5% of General Fund original budgeted estimated revenues (excluding transfers)
- d. Expenditures where the proposed use is of a nonoperational nature involving capital or technical purchases having a useful life of greater than five years that will improve the efficiency of the City government. These efficiency improvements should result in tangible benefits that can be measured financially, through better service to the citizens, or an increased productivity for City employees.
- e. Expenditures where the proposed use is of a nonrecurring nature, such as start-up costs of a program whose ongoing costs are otherwise funded, matching funds for a grant, or up-front payment of grant eligible expenses to be reimbursed by grant revenues. These expenditures should result in tangible benefits that can be measured financially, through better service to the citizens, or an increased productivity for City employees.

Amounts held that are below the minimum balance may be spent for the following purposes:

- f. Expenditures for emergency situations for life, health or public safety issues for which no existing appropriations exist
- g. Situations where a significant revenue declaim in excess of 5% of General Fund original budgeted estimated revenues (excluding transfer in) arises that could not have been foreseen, and for which new revenue is not available and transfers of existing appropriations are not considered feasible or appropriate in maintaining existing service levels;
- h. Correcting the results of an inaccurate estimate, accounting error, or budgeting error in excess of 5% of General Fund original budgeted estimated revenues (excluding transfers)

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REQUIRED SUPPLEMENTARY INFORMATION

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Budgetary Comparison Schedule (Budgetary Basis) General Fund – Year Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts,</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget -</u> <u>Positive (Negative)</u>
REVENUES				
Taxes	\$ 5,404,000	\$ 5,443,001	\$ 5,404,063	\$ (38,938)
Licenses and permits	119,180	113,000	185,021	72,021
Intergovernmental	290,000	294,000	285,503	(8,497)
Charges for services	172,500	156,680	203,253	46,573
Fees and fines	210,000	255,000	206,488	(48,512)
Investment earnings	2,200	2,200	3,084	884
Miscellaneous	279,448	220,448	309,909	89,461
Total revenues	<u>6,477,328</u>	<u>6,484,329</u>	<u>6,597,321</u>	<u>112,992</u>
EXPENDITURES				
Departmental:				
<i>General Government:</i>				
General government	1,126,407	1,020,564	854,562	166,002
City manager	235,945	240,740	240,735	5
Human resources	184,743	181,287	181,283	4
City clerk	147,188	122,745	122,739	6
Building services	93,587	91,705	91,561	144
Planning and zoning	202,250	145,390	145,270	120
Economic development	80,526	89,028	89,024	4
Vehicle maintenance	152,718	152,850	152,679	171
Total General Government	<u>2,223,364</u>	<u>2,044,309</u>	<u>1,877,853</u>	<u>166,456</u>
<i>Public Safety:</i>				
Police administration	486,720	727,946	711,773	16,173
Police operations	853,199	832,528	832,523	5
Criminal investigations	146,705	104,114	102,131	1,983
Police support	171,422	105,965	105,962	3
Communications	168,084	161,927	161,924	3
Animal Control	102,748	103,051	103,043	8
Code Compliance	107,374	99,277	99,217	60
Total Public Safety	<u>2,036,252</u>	<u>2,134,808</u>	<u>2,116,573</u>	<u>18,235</u>
<i>Street:</i>				
Street	580,347	603,120	600,989	2,131
Total Street	<u>580,347</u>	<u>603,120</u>	<u>600,989</u>	<u>2,131</u>
<i>Culture and Recreation:</i>				
Library	213,770	212,402	212,397	5
Parks	413,221	472,315	469,260	3,055
Total Culture and Recreation	<u>626,991</u>	<u>684,717</u>	<u>681,657</u>	<u>3,060</u>
Total Expenditures	<u>5,466,954</u>	<u>5,466,954</u>	<u>5,277,072</u>	<u>189,882</u>
Excess (deficiency) of revenues over expenditures	<u>1,010,374</u>	<u>1,017,375</u>	<u>1,320,249</u>	<u>302,874</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,916,667	1,916,667	1,892,876	(23,791)
Transfers out	(2,927,041)	(2,934,042)	(2,910,250)	23,792
Total other financing sources and uses	<u>(1,010,374)</u>	<u>(1,017,375)</u>	<u>(1,017,374)</u>	<u>1</u>
Net change in fund balances	-	-	302,875	302,875
Fund balances - beginning	-	-	2,562,907	2,562,907
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,865,782</u>	<u>\$ 2,865,782</u>

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Footnotes to Budgetary Comparison Schedules:

1. The budgetary comparison schedule is reported on a non-GAAP budgetary basis that report revenues and expenditures on a modified cash basis. For budgetary purposes expenditures are recorded in the period the invoice is received, except for payroll expenditures that are recorded when paid.
2. The legal level of appropriation control is the department level within a fund. Transfers of appropriation within a fund require the approval of the City Council. All supplemental appropriations require the approval of the City Commission. Supplemental appropriations must be filed with the Office of the State Auditor and Inspector.
3. The budgetary basis differs from the modified accrual basis as shown in the schedule below:

	General Fund
Total revenue - budgetary basis	\$ 8,490,197
Total expenses - budgetary basis	<u>(8,187,322)</u>
Change in fund balance - budgetary basis	302,875
Revenue accruals	622,575
Expenditure accruals	<u>(1,221,568)</u>
Change in fund balance - GAAP basis	<u><u>\$ (296,118)</u></u>

Schedules of Required Supplementary Information
Oklahoma Firefighters Pension & Retirement System
Schedule of the City of Guthrie's Proportionate Share of
the Net Pension Liability
Last 10 Fiscal Years

	2015
City's proportion of the net pension liability	0.453751%
City's proportionate share of the net pension liability	\$ 4,816,145
City's covered-employee payroll	\$ 1,200,607
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	401%
Plan fiduciary net position as a percentage of the total pension liability	68.27%

Notes to Schedule:

Only the current fiscal year is presented because 10-year data is not yet available.

Schedules of Required Supplementary Information
Oklahoma Firefighters Pension & Retirement System

Schedule of the City of Guthrie Contributions

Last 10 Fiscal Years

	<u>2015</u>
Statutorially required contribution	\$ 173,566
Contributions in relation to the statutorially required contribution	<u>173,566</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>
City's covered-employee payroll	\$ 1,239,757
Contributions as a percentage of covered- employee payroll	14.00%

Notes to Schedule:

Only the current fiscal year is presented because 10-year data is not yet available.

Schedules of Required Supplementary Information

Oklahoma Police Pension & Retirement System

Schedule of the City of Guthrie's Proportionate Share of
the Net Pension Liability

Last 10 Fiscal Years

	2015
City's proportion of the net pension liability	0.3161%
City's proportionate share of the net pension liability	\$ 12,887
City's covered-employee payroll	\$ 892,431
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	1.44%
Plan fiduciary net position as a percentage of the total pension liability	99.82%

Notes to Schedule:

Only the current fiscal year is presented because 10-year data is not yet available.

Oklahoma Police Pension & Retirement System

Schedule of the City of Guthrie Contributions

Last 10 Fiscal Years

	<u>2015</u>
Statutorially required contribution	\$ 120,952
Contributions in relation to the statutorially required contribution	<u>120,952</u>
Contribution deficiency (excess)	<u>\$ -</u>
City's covered-employee payroll	\$ 930,400
Contributions as a percentage of covered- employee payroll	13.00%

Notes to Schedule:

Only the current fiscal year is presented because 10-year data is not yet available.

**CITY OF GUTHRIE, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended September 30, 2015**

**Required Supplementary Information
Oklahoma Municipal Retirement Fund**

Schedule of Changes in Net Pension Liability and Related Ratios	Last Fiscal Year
	2015
Total pension liability	
Service cost	\$ 165,947
Interest	370,915
Changes of benefit terms	-
Differences between expected and actual experience	30,985
Changes of assumptions	-
Benefit payments, including refunds of member contributions	(175,951)
Net change in total pension liability	391,896
Total pension liability - beginning	4,872,335
Total pension liability - ending (a)	\$ 5,264,231
Plan fiduciary net position	
Contributions - employer	\$ 140,558
Contributions - member	67,223
Net investment income	148,170
Benefit payments, including refunds of member contributions	(175,951)
Administrative expense	(11,002)
Other	-
Net change in plan fiduciary net position	168,998
Plan fiduciary net position - beginning	5,273,843
Plan fiduciary net position - ending (b)	\$ 5,442,841
Net pension liability (asset) - ending (a) - (b)	\$ (178,610)
Plan fiduciary net position as a percentage of the total pension liability	103.39%
Covered employee payroll	\$ 1,804,317
Net pension liability (asset) as a percentage of covered-employee payroll	-9.90%

Notes to Schedule:

Only the current fiscal year is presented because 10-year data is not yet available.

**CITY OF GUTHRIE, OKLAHOMA
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**Required Supplementary Information
Oklahoma Municipal Retirement Fund**

Schedule of Employer Contributions	Last Fiscal Year
	2015
Actuarially determined contribution	\$ 138,867
Contributions in relation to the actuarially determined contribution	138,867
Contribution deficiency (excess)	<u>\$ -</u>
Covered employee payroll	\$ 1,903,453
Contributions as a percentage of covered-employee payroll	7.30%

Notes to Schedule:

1. Only the current fiscal year is presented because 10-year data is not yet available.
2. Latest Valuation Date: July 1, 2014
3. Actuarially determined contribution rate is calculated as of July 1, 2013 and July 1, 2014
October 2014 through June 2015 contributions were at a rate of 7.47%.
July 2015 through September 2015 contributions were at a rate of 6.77%
4. Methods and assumptions used to determine contribution rates:
 - Actuarial cost method - Entry age normal
 - Amortization method - Level percent of payroll, closed
 - Remaining amortization period - 29 years
 - Asset valuation method - Actuarial:
 - Smoothing period - 4 years
 - Recognition method - Non-asymptotic
 - Corridor - 70% - 130%
 - Salary increases - 4.00% to 7.42% (varies by attained age)
 - Investment rate of return - 7.50%

**CITY OF GUTHRIE, OKLAHOMA
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Required Supplementary Information

The funded status and funding progress of the City's defined benefit OPEB plan for the most recent actuarial valuations is as follows:

	October 1, 2009	September 30, 2013
Actuarial accrued liability - AAL (a)	\$762,663	\$832,247
Actuarial value of plan assets (b)	-	-
Unfunded actuarial accrued liability – UAAL (funding excess) (a) – (b)	\$762,663	\$832,247
Funded ratio (b)/(a)	0%	0%
Covered payroll (c)	\$1,826,439	\$3,998,000
UAAL (funding excess) as a % of covered payroll [UAAL/(c)]	41.8%	18%

Three year trend information is not available because only two actuarial valuations have been done since GASB 45 implementation.

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OTHER SUPPLEMENTARY INFORMATION

CITY OF GUTHRIE, OKLAHOMA
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Combining Balance Sheet – Nonmajor Governmental Funds – September 30, 2015

	<u>Guthrie Oklahoma City Waterline Fund</u>	<u>Hotel Motel Tax Fund</u>	<u>Cemetery Care Fund</u>	<u>Grant Fund</u>	<u>USDA Rural Development</u>	<u>Guthrie Industrial Development Fund</u>	<u>Capital Project Fund</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
ASSETS									
Cash and cash equivalents	\$ 1,544,047	\$ 78,971	\$ 27,113	\$ 35,181	\$ 54,873	\$ 18,303	\$ 189,915	\$ 455	\$ 1,948,858
Receivable from other governments	-	-	-	163,408	-	-	-	-	163,408
Due from other funds	-	301	-	151,297	-	3,725	620	-	155,943
Taxes receivable, net	-	34,680	-	-	-	-	-	-	34,680
Utilities receivable, net	-	-	-	-	-	-	50,940	-	50,940
Note receivable, net	-	-	-	-	45,936	-	-	-	45,936
Total assets	<u>\$ 1,544,047</u>	<u>\$ 113,952</u>	<u>\$ 27,113</u>	<u>\$ 349,886</u>	<u>\$ 100,809</u>	<u>\$ 22,028</u>	<u>\$ 241,475</u>	<u>\$ 455</u>	<u>\$ 2,399,765</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Due to other funds	-	\$ -	\$ -	\$ 75,865	\$ -	\$ 149	\$ 116,713	\$ -	\$ 192,727
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,865</u>	<u>-</u>	<u>149</u>	<u>116,713</u>	<u>-</u>	<u>192,727</u>
Deferred inflows of resources:									
Deferred revenue	-	-	-	163,408	-	-	17,156	-	180,564
Fund balances:									
Restricted	1,544,047	90,022	27,113	30	100,809	21,879	9,412	455	1,793,767
Assigned	-	23,930	-	110,583	-	-	98,194	-	232,707
Total fund balances	<u>1,544,047</u>	<u>113,952</u>	<u>27,113</u>	<u>110,613</u>	<u>100,809</u>	<u>21,879</u>	<u>107,606</u>	<u>455</u>	<u>2,026,474</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 1,544,047</u>	<u>\$ 113,952</u>	<u>\$ 27,113</u>	<u>\$ 349,886</u>	<u>\$ 100,809</u>	<u>\$ 22,028</u>	<u>\$ 241,475</u>	<u>\$ 455</u>	<u>\$ 2,399,765</u>

CITY OF GUTHRIE, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended September 30, 2015

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds – For the Year Ended September 30, 2015

	<u>Guthrie Oklahoma City Waterline Fund</u>	<u>Hotel Motel Tax Fund</u>	<u>Cemetery Care Fund</u>	<u>Grant Fund</u>	<u>USDA Rural Development</u>	<u>Guthrie Industrial Development Fund</u>	<u>Capital Project Fund</u>	<u>Debt Service</u>	<u>Total-Other Governmental Funds</u>
REVENUES									
Taxes	\$ -	\$ 157,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,725
Intergovernmental	-	-	-	39,411	-	-	-	-	39,411
Charges for services	-	-	11,180	-	-	14,900	232,770	-	258,850
Investment earnings	187	205	67	196	101	48	212	-	1,016
Miscellaneous	-	8,493	-	1,046	-	-	-	-	9,539
Total revenues	<u>187</u>	<u>166,423</u>	<u>11,247</u>	<u>40,653</u>	<u>101</u>	<u>14,948</u>	<u>232,982</u>	<u>-</u>	<u>466,541</u>
EXPENDITURES									
Current:									
General government	15,811	-	-	-	-	-	83	-	15,894
Culture and recreation	-	54,647	164	-	-	-	-	-	54,811
Debt Service:									
Principal	-	-	-	-	-	13,787	147,703	-	161,490
Interest and other charges	-	-	-	-	-	1,433	13,517	-	14,950
Capital Outlay	271,890	61,607	15,897	196,403	-	-	909,992	-	1,455,789
Total Expenditures	<u>287,701</u>	<u>116,254</u>	<u>16,061</u>	<u>196,403</u>	<u>-</u>	<u>15,220</u>	<u>1,071,295</u>	<u>-</u>	<u>1,702,934</u>
Excess (deficiency) of revenues over expenditures	<u>(287,514)</u>	<u>50,169</u>	<u>(4,814)</u>	<u>(155,750)</u>	<u>101</u>	<u>(272)</u>	<u>(838,313)</u>	<u>-</u>	<u>(1,236,393)</u>
OTHER FINANCING SOURCES (USES)									
Proceeds from long-term debt	-	-	-	-	-	2,720	527,325	-	530,045
Proceeds from capital leases	-	-	-	-	-	-	129,239	-	129,239
Transfers in	-	-	-	151,030	-	-	194,525	-	345,555
Transfers out	-	-	-	(10,241)	-	-	-	-	(10,241)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,789</u>	<u>-</u>	<u>2,720</u>	<u>851,089</u>	<u>-</u>	<u>994,598</u>
Net change in fund balances	<u>(287,514)</u>	<u>50,169</u>	<u>(4,814)</u>	<u>(14,961)</u>	<u>101</u>	<u>2,448</u>	<u>12,776</u>	<u>-</u>	<u>(241,795)</u>
Fund balances - beginning	<u>1,831,561</u>	<u>63,783</u>	<u>31,927</u>	<u>125,574</u>	<u>100,708</u>	<u>19,431</u>	<u>94,830</u>	<u>455</u>	<u>2,268,269</u>
Fund balances - ending	<u>\$ 1,544,047</u>	<u>\$ 113,952</u>	<u>\$ 27,113</u>	<u>\$ 110,613</u>	<u>\$ 100,809</u>	<u>\$ 21,879</u>	<u>\$ 107,606</u>	<u>\$ 455</u>	<u>\$ 2,026,474</u>

**CITY OF GUTHRIE, OKLAHOMA
ANNUAL FINANCIAL REPORT
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Combining Balance Sheet – General Fund Accounts – September 30, 2015

	<u>General Fund</u>	<u>Fire/EMS Cash</u>	<u>Airport Account</u>	<u>General Fund Stabilization Account</u>	<u>Total General Fund Accounts</u>
ASSETS					
Cash and cash equivalents	\$ 913,863	115,455	\$ 221,947	\$ 783,119	\$ 2,034,384
Investments	449,814	-	-	-	449,814
Receivable from other governments	676,725	-	33,597	-	710,322
Due from other funds/accounts	58,117	43,509	149	935,152	1,036,927
Taxes receivable, net	66,833	-	-	-	66,833
Court fines receivable, net	71,460	-	-	-	71,460
Ambulance receivable, net	-	130,593	-	-	130,593
Total assets	<u>\$ 2,236,812</u>	<u>\$ 289,557</u>	<u>\$ 255,693</u>	<u>\$ 1,718,271</u>	<u>\$ 4,500,333</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 18,611	\$ -	\$ -	\$ -	\$ 18,611
Accrued payroll payable	178,367	-	-	-	178,367
Due to other funds/accounts	1,126,037	-	3,725	-	1,129,762
Due to bondholders	26,611	-	-	-	26,611
Payable to other governments	2,003	-	-	-	2,003
Other payables	170	-	-	-	170
Total liabilities	<u>1,351,799</u>	<u>-</u>	<u>3,725</u>	<u>-</u>	<u>1,355,524</u>
Deferred inflows of resources:					
Deferred revenue	<u>33,404</u>	<u>28,096</u>	<u>25,957</u>	<u>-</u>	<u>87,457</u>
Fund balances:					
Restricted	449,814	-	-	-	449,814
Committed	-	-	-	1,718,271	1,718,271
Assigned	-	261,461	226,011	-	487,472
Unassigned	401,795	-	-	-	401,795
Total fund balances	<u>851,609</u>	<u>261,461</u>	<u>226,011</u>	<u>1,718,271</u>	<u>3,057,352</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 2,236,812</u>	<u>\$ 289,557</u>	<u>\$ 255,693</u>	<u>\$ 1,718,271</u>	<u>\$ 4,500,333</u>

CITY OF GUTHRIE, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended September 30, 2015

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – General Fund Accounts – For the Year Ended September 30, 2015

	<u>General Fund</u>	<u>Fire/EMS Cash</u>	<u>Airport Account</u>	<u>General Fund Stabilization Account</u>	<u>Total General Fund Accounts</u>
REVENUES					
Taxes	\$ 5,434,663	\$ -	\$ -	\$ -	\$ 5,434,663
Intergovernmental	837,924	10,975	280,052	-	1,128,951
Licenses and permits	194,250	-	-	-	194,250
Charges for services	203,253	1,094,824	121,051	-	1,419,128
Fees and fines	221,189	-	-	-	221,189
Investment earnings	4,431	403	207	3,906	8,947
Miscellaneous	313,945	8,967	-	-	322,912
Total revenues	<u>7,209,655</u>	<u>1,115,169</u>	<u>401,310</u>	<u>3,906</u>	<u>8,730,040</u>
EXPENDITURES					
Current:					
General government	1,791,119	-	-	-	1,791,119
Public safety	2,678,395	2,170,205	-	-	4,848,600
Public works	589,607	-	-	-	589,607
Culture and recreation	685,721	-	-	-	685,721
Economic development	89,422	-	-	-	89,422
Airport	-	-	143,609	-	143,609
Capital outlay	48,575	-	175,943	-	224,518
Total expenditures	<u>5,882,839</u>	<u>2,170,205</u>	<u>319,552</u>	<u>-</u>	<u>8,372,596</u>
Excess (deficiency) of revenues over expenditures	<u>1,326,816</u>	<u>(1,055,036)</u>	<u>81,758</u>	<u>3,906</u>	<u>357,444</u>
OTHER FINANCING SOURCES (USES)					
Interfund/interaccount transfers in	1,903,117	1,210,833	105,130	351,249	3,570,329
Interfund/interaccount transfers out	<u>(3,526,051)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,526,051)</u>
Total other financing sources and uses	<u>(1,622,934)</u>	<u>1,210,833</u>	<u>105,130</u>	<u>351,249</u>	<u>44,278</u>
Net change in fund balances	(296,118)	155,797	186,888	355,155	401,722
Fund balances - beginning	1,147,727	105,664	39,123	1,363,116	2,655,630
Fund balances - ending	<u>\$ 851,609</u>	<u>\$ 261,461</u>	<u>\$ 226,011</u>	<u>\$ 1,718,271</u>	<u>\$ 3,057,352</u>

CITY OF GUTHRIE, OKLAHOMA
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Combining Schedule of Net Position – Enterprise Fund Accounts – September 30, 2015

	<u>GPWA</u>	<u>Water Treatment Plant Account</u>	<u>Meter Deposit Account</u>	<u>CMOM Account</u>	<u>GPWA Stabilization Account</u>	<u>Total</u>
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 63,763	\$ 546,795	\$ 73,911	\$ 400,702	\$ 351,397	\$ 1,436,568
Investments	-	-	-	-	-	-
Restricted:						
Cash and cash equivalents	146,359	40	303,299	-	-	449,698
Investments	-	-	99,000	-	-	99,000
Due from other funds	117,243	151,701	-	78,114	479,120	826,178
Accounts receivable, net	516,904	126,469	-	60,645	-	704,018
Notes receivable	15,931	-	-	-	-	15,931
Total current assets	<u>860,200</u>	<u>825,005</u>	<u>476,210</u>	<u>539,461</u>	<u>830,517</u>	<u>3,531,393</u>
Non-current assets:						
Notes receivable, net	117,654	-	-	-	-	117,654
Net pension asset	65,622	-	-	-	-	65,622
Capital assets:						
Land and construction in progress	712,101	60,760	-	-	-	772,861
Other capital assets, net of accumulated depreciation	14,895,593	13,531,226	-	-	-	28,426,819
Total non-current assets	<u>15,790,970</u>	<u>13,591,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,382,956</u>
Total assets	<u>16,651,170</u>	<u>14,416,991</u>	<u>476,210</u>	<u>539,461</u>	<u>830,517</u>	<u>32,914,349</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred amounts related to pensions	<u>95,917</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,917</u>
LIABILITIES						
Current liabilities:						
Accounts payable	28,541	-	-	-	-	28,541
Salaries payable	29,042	-	-	-	-	29,042
Accrued interest payable	-	26,478	-	2,937	-	29,415
Due to other funds	693,669	656	1,609	625	-	696,559
Deposits subject to refund	-	-	399,368	-	-	399,368
Compensated absences	5,046	-	-	-	-	5,046
Notes payable	255,058	662,810	-	104,399	-	1,022,267
Total current liabilities	<u>1,011,356</u>	<u>689,944</u>	<u>400,977</u>	<u>107,961</u>	<u>-</u>	<u>2,210,238</u>
Non-current liabilities:						
Compensated absences	45,411	-	-	-	-	45,411
Notes payable	2,686,132	13,272,550	-	2,122,373	-	18,081,055
Net OPEB obligation	79,056	-	-	-	-	79,056
Total non-current liabilities	<u>2,810,599</u>	<u>13,272,550</u>	<u>-</u>	<u>2,122,373</u>	<u>-</u>	<u>18,205,522</u>
Total liabilities	<u>3,821,955</u>	<u>13,962,494</u>	<u>400,977</u>	<u>2,230,334</u>	<u>-</u>	<u>20,415,760</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred amounts related to pensions	<u>134,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>134,645</u>
NET POSITION						
Net investment in capital assets	12,666,504	(343,374)	-	(2,226,772)	-	10,096,358
Restricted for debt service	146,359	-	-	-	-	146,359
Unrestricted	(22,376)	797,871	75,233	535,899	830,517	2,217,144
Total net position	<u>\$ 12,790,487</u>	<u>\$ 454,497</u>	<u>\$ 75,233</u>	<u>\$ (1,690,873)</u>	<u>\$ 830,517</u>	<u>\$ 12,459,861</u>

CITY OF GUTHRIE, OKLAHOMA
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Combining Schedule of Revenues, Expenses, and Changes in Net Position – Enterprise Fund Accounts – Year Ended September 30, 2015

	<u>GPWA</u>	<u>Water Treatment Plant Account</u>	<u>Meter Deposit Account</u>	<u>CMOM Account</u>	<u>GPWA Stabilization Account</u>	<u>Total</u>
REVENUES						
Charges for services:						
Water	\$ 2,630,359	\$ 361,173	\$ -	\$ -	\$ -	\$ 2,991,532
Sewer	866,749	-	-	342,478	-	1,209,227
Sewer	1,339,154	-	-	-	-	1,339,154
Rents and royalties	14,665	-	-	-	-	14,665
Miscellaneous	8,147	-	-	-	-	8,147
Total operating revenues	<u>4,859,074</u>	<u>361,173</u>	<u>-</u>	<u>342,478</u>	<u>-</u>	<u>5,562,725</u>
OPERATING EXPENSES						
General government	578,108	-	-	80	-	578,188
Administration	268,789	-	-	-	-	268,789
Water	682,311	-	-	-	-	682,311
Wastewater	328,513	-	-	-	-	328,513
Sanitation	803,700	-	-	4,192	-	807,892
Landfill operations	100,878	-	-	-	-	100,878
Line maintenance	586,781	-	-	-	-	586,781
Meter operations	-	-	79	-	-	79
Municipal pool	13,976	-	-	-	-	13,976
Depreciation	1,009,331	376,740	-	-	-	1,386,071
Total operating expenses	<u>4,372,387</u>	<u>376,740</u>	<u>79</u>	<u>4,272</u>	<u>-</u>	<u>4,753,478</u>
Operating income (loss)	<u>486,687</u>	<u>(15,567)</u>	<u>(79)</u>	<u>338,206</u>	<u>-</u>	<u>809,247</u>
NON-OPERATING REVENUES (EXPENSES)						
Interest and investment revenue	6,258	544	2,083	1,038	1,753	11,676
Operating grants and contributions	10,649	-	-	-	-	10,649
Interest expense	(88,336)	(665,389)	-	(71,045)	-	(824,770)
Total non-operating revenue (expenses)	<u>(71,429)</u>	<u>(664,845)</u>	<u>2,083</u>	<u>(70,007)</u>	<u>1,753</u>	<u>(802,445)</u>
Income (loss) before contributions and transfers	<u>415,258</u>	<u>(680,412)</u>	<u>2,004</u>	<u>268,199</u>	<u>1,753</u>	<u>6,802</u>
Capital contributions	830,897	-	-	-	-	830,897
Transfers in	1,567,326	716,045	-	-	8,085	2,291,456
Transfers out	(2,646,598)	-	(1,900)	(22,550)	-	(2,671,048)
Change in net position	166,883	35,633	104	245,649	9,838	458,107
Total net position - beginning (restated)	12,623,604	418,864	75,129	(1,936,522)	820,679	12,001,754
Total net position - ending	<u>\$ 12,790,487</u>	<u>\$ 454,497</u>	<u>\$ 75,233</u>	<u>\$ (1,690,873)</u>	<u>\$ 830,517</u>	<u>\$ 12,459,861</u>

**CITY OF GUTHRIE, OKLAHOMA
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**SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

State Grantor/Pass Through Agency		Award	Awards
Grantor/Program Title	Grant #	Amount	Expended
STATE AWARDS:			
Oklahoma Department of Emergency Management:			
Public Assistance Grant	FEMA-1989-DR-OK	\$ 1,775	\$ 1,775
Oklahoma Humanities Council:			
Library Grant	N/A	1,864	1,864
TOTAL STATE AWARDS		<u>\$ 3,639</u>	<u>\$ 3,639</u>

Footnotes to Schedule of Expenditures of State Awards:

1. The Schedule of Expenditures of State Awards is prepared on a modified accrual basis of accounting. The expenditures are recorded when the liability is incurred regardless of when the award proceeds are received.
2. The City has not been notified of any noncompliance with federal or state award requirements. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

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**CITY OF GUTHRIE
GUTHRIE PUBLIC WORKS AUTHORITY**

REQUEST FOR BUDGET AMENDMENT

Type of Amendment:

Date: September 6, 2016

- 1. Transfer of Appropriations
- 2. Supplemental Appropriations --X--
- 3. Appropriation Decrease
- 4. Revenue Increase

Amendment No. 10

Funds Effected:

- General Fund – \$20,344
- Fire Fund - \$35,310
- Airport Grant Fund - \$175,000
- Airport Fund - \$238,069

Comments:

Budget Amendment No. 10 addresses unbudgeted revenue and expenditures:

- 1. Increasing General Fund in the amount of \$20,344 for funds received from FEMA for Winter Storm damage and increasing overtime in Parks & Public Grounds.
- 2. Increasing Fire Fund in the amount of \$35,310 for funds received from the following: OMAG \$4000, Firehouse Sub Grant \$24,910, Ambulance Standby Fee \$6400 and increasing expenditure line items to repair a vehicle, purchase a boat, and miscellaneous items.
- 3. Increasing Airport Grant Fund in the amount of \$175,000 for funds received from FAA for airport improvements and increasing Transfer to Airport for the same.
- 4. Increasing Airport Fund in the amount of \$238,069 for funds received from Airport Grant Fund (\$175,000) and Budgeted Fund Balance (\$63,069) for airport improvement projects (ODALS and Taxiway C Rehabilitation).

APPROVAL

Date: _____

Purchasing Agent: _____ City Manager: _____

Council Approval Needed? Yes No Date Posted: _____

If yes, date approved: _____ City Clerk: _____

After amendment has been entered in the computer, copies are to be sent to the following:

- City Manager - 1 copy
- Purchasing Agent - 1 copy
- Department Head - 1 copy

City of Guthrie
2016 Unposted Budget Revisions

Fiscal Year	Period	Reason	Account Number	Description	Increase	Decrease
2016	11	No. 10	01-00-00-5416	FEMA Reimbursable	\$20,344.00	\$0.00
			01-15-11-6011	Overtime - Parks & Public Grounds	\$20,344.00	\$0.00
			09-00-00-5419	Fire Miscellaneous	\$35,310.00	\$0.00
			09-09-90-6316	Vehicle Maintenance - Fire	\$4,000.00	\$0.00
			09-09-90-6549	Boat - Fire	\$24,910.00	\$0.00
			09-09-90-6107	Food/Humans - Fire	\$1,320.00	\$0.00
			09-09-90-6110	Safety Supplies	\$261.00	\$0.00
			09-09-90-6112	Buildings & Grounds - Fire	\$4,819.00	\$0.00
			96-00-00-5503	Airport Grant	\$175,000.00	\$0.00
			96-96-00-6900	Transfer to Airport Fund	\$175,000.00	\$0.00
			98-00-00-5512	Transfer from Fund 96	\$175,000.00	\$0.00
			98-00-00-5401	Budgeted Fund Balance	\$63,069.00	\$0.00
			98-98-94-6585	ODALS - AIP Project	\$29,502.00	\$0.00
			98-98-94-6590	Taxiway C Rehabilitation	\$208,567.00	\$0.00

**CITY OF GUTHRIE
2016 Comparison**

BENEFITS	Aetna Current	BCBS	OPEH&W	United Healthcare	TML MultiState
	OK OAMC 250 10%	MW 475 Blue Preferred		AG-V2MOD / H9	P96-25-25-A \$15 OV
Office visit copay (PCP / Spec)	\$15	\$20	\$20 / \$50	\$20 / \$40	\$15
Ind. Deductible / Family	\$250 / \$500	\$500 / \$1,500	\$750 / \$2,250	\$250 / \$500	\$250 / \$500
Coinsurance (In / Out)	10% / 30%	20% / 40%	20% / 30%	20% / 50%	10% / 40%
Out of Pocket Max (Ind/Fam)	\$2,500 / \$5,000	\$3,500 / \$10,200	\$2,500 / \$7,500	\$2,500 / \$5,000	\$2,500 / \$5,000
Prescription Card	\$10 / \$30 / \$50	30% / \$25 / 30% to \$300	\$10 generic - \$45 brand after \$50 annual deductible	\$10 / \$30 / \$50	\$5 / \$14 / \$43 / \$65 / \$120
Urgent Care	\$50 co-pay + 10%	Deductible + 20%	\$20 co-pay	\$75 copay	Deductible + 10%
Emergency Room	\$100 co-pay + 10%	Deductible + 20%	\$50 + Deductible & 20%	\$250 + 20%	Deductible + 10%
Inpatient	Deductible + 10%	Deductible + 20%	Deductible + 20%	Deductible + 20%	Deductible + 10%
Outpatient	Deductible + 10%	Deductible + 20%	Deductible + 20%	Deductible + 20%	Deductible + 10%
Hi Tech Diagnostics	Deductible + 10%	Deductible + 20%	Deductible + 20%	Deductible + 20%	Deductible + 10%
Network	Aetna OAMC	Blue Preferred	Blue Preferred	Choice Plus	UHC Choice Plus
	Current / Renewal				
Employee	\$483.11 / \$530.94	\$508.37	\$511.86	\$502.39	\$532.76
Employee / Spouse	\$1,130.51 / \$1,242.43	\$1,189.63	\$1,070.00	\$1,175.64	\$884.22
Employee / Child(ren)	\$874.44 / \$961.01	\$920.17	\$761.28	\$909.34	\$417.42
Family	\$1,521.84 / \$1,672.50	\$1,601.42	\$917.88	\$1,582.58	\$1,107.56
final rates are subject to underwriting and final enrollment					
50% of employee cost and 75% of all eligible employee participation is required					

Matthew Stewart
Account Manager



3030 NW Expressway Suite 625
Oklahoma City, OK 73112
T 405 945 1224
Email address mjstewart@aetna.com

August 4, 2016

City of Guthrie
101 North 2nd
Guthrie, OK 73044

Plan # 475182

Coverages: Life & AD&D, Supplemental Life

Dear Jim Ahlgren:

Your Group Insurance plans, provided by Aetna, have been reviewed and the rates will remain unchanged for the 10/01/2016 to 09/30/2017 policy period.

Please be assured that at Aetna we do our best to provide exceptional service and quality benefits. For all groups with rate renewal action, we have two new benefits for qualifying members. Everest Funeral and Concierge Services are now included for all Basic Life customers with 100+ Basic Life covered members. This gives members access to Everest's 'Immediate Family' option which applies to the employee, their partner/spouse and children under 26 years of age. An additional option is available to cover members' Parents and In-Laws, for an additional charge. Everest services are offered in addition to the living, end-of-life/beneficiary services, health and fitness discounts and financial planning services included with the Life Essentials Program.

As a reminder, we reserve the right to review the rates currently in force if the group experiences a revision change, material change in the condition under which your plan operates, change in participating lives or volume changes of plus or minus 10%. In the absence of any revisions we anticipate that the rates currently in force will remain in effect until the next renewal date.

Aetna's standard Group Life contract outlines requirements for Evidence of Insurability (EOI) and Premium Waiver (PW). As part of the caveat review process, your Policy's EOI rules will be reviewed with you as well as the Premium Waiver feature and related requirements including notification rules.

If you require assistance or have any questions about this renewal, please contact your agent/broker or your local Aetna Sales office.

Sincerely,

Matthew Stewart
Aetna Account Manager

CITY OF GUTHRIE DENTAL 2016

DENTAL BENEFITS	MetLife <u>Current</u>	MetLife <u>Renewal</u>	Delta Dental <u>Plus Premier</u>	Delta Dental <u>PPO</u>	OPEH&W <u>Blue Cross</u>
Preventive Services	100%	100%	100%	100%	100%
Basic Services	80%	80%	80%	80%	80%
Major Services	50%	50%	50%	50%	50%
Deductible - Ind/Fam	\$50 / \$100	\$50 / \$100	\$50 / \$150	\$50 / \$150	\$50 / \$150
Annual Maximum	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Orthodontics	N/A	N/A	N/A	N/A	N/A
Ortho Lifetime max	N/A	N/A	N/A	N/A	N/A
Endo & Periodontics	80%	80%	80%	80%	N/A
Employee	\$24.90	\$26.64	\$25.44	\$22.12	\$36.98
Employee / Spouse	\$49.76	\$53.24	\$50.86	\$44.26	\$42.60
Employee / Children	\$57.24	\$61.25	\$58.50	\$50.90	\$28.48
Family	\$82.11	\$87.86	\$83.92	\$73.02	\$62.64

RESOLUTION NO. 2016-17

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUTHRIE
ADOPTING THE FISCAL YEAR 2017 BUDGET FOR THE GENERAL FUND
AND MISCELLANEOUS FUNDS; AND AUTHORIZING THE CITY MANAGER
TO MAKE TRANSFERS WITHIN SAID FUNDS.**

WHEREAS, the Council of the City of Guthrie, Oklahoma, has conducted a public hearing on the FY 2017 Annual Budget on September 6, 2016 and have completed the budget process in accordance with Title 11 O.S. §17-201, et seq.; and

WHEREAS, the City Council has reviewed and evaluated departmental proposals of the City staff, and they have solicited and incorporated public input into the Annual Budget; and

WHEREAS, the City Council has determined that the Annual Budget meets the needs of the citizens of the City of Guthrie for Fiscal Year 2017; and

WHEREAS, the attached Exhibit “A”, entitled “Budget Summary”, represents the appropriations contained in the Annual Budget and the same must be approved by resolution; and

WHEREAS, the City Council desires to provide the City Manager with flexibility to control the Budget and amend certain accounts therein as the need arises, without prior approval of the Council, all as provided in Title 11 O.S. Supplement 1996, §17-215; and

WHEREAS, the City Council desires to provide the City Manager with the authority to submit grant applications for grants.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Guthrie, Oklahoma, respectively, that:

1. The appropriations of the Annual Budget contained in the attached Exhibit “A” are hereby adopted and incorporated herein by reference.
2. The interfund transfers included with the Budget are hereby approved.
3. The City Manager is authorized to proceed with implementation of the FY 2017 Annual Budget and to purchase, when necessary, the appropriate equipment or projects specified therein, subject to established policies governing expenditures, purchasing or contracts.

4. The City Manager is authorized to transfer any unexpended and unencumbered appropriation or any portion thereof from one account to another within the same department or from one department to another within the same fund; provided that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required. The City Manager shall submit for Council action all other budget amendments, including interfund transfers of appropriations and supplemental appropriations to any fund.
5. The City Manager is authorized to submit grant applications for grants.

*** END ***

The undersigned hereby certify that the foregoing Resolution was duly adopted and approved by the Mayor and City Council of the City of Guthrie, Oklahoma, on the ____ day of September, 2016, after compliance with the notice requirements of the Open Meeting Act (25 OSA, § 301, et. seq.)

Steven J. Gentling, Mayor

ATTEST: (Seal)

Kim Biggs, City Clerk

Approved as to form and legality on _____, 2016.

Randel Shadid, City Attorney

EXHIBIT A

BUDGET SUMMARY

	General	Fire/EMS	Grants	Hotel/Motel	Capital	Cemetery	
	Fund	Fund	Fund	Tax Fund	Projects Fund	Care Fund	
REVENUES:							
Budgeted Fund Balance	\$ 218,500	\$ -	\$ 42,801	\$ -	\$ 3,000,000	\$ -	
Interfund Transfer	\$ 2,561,812	\$ 1,384,083	\$ 169,601	\$ -	\$ 1,656,371	\$ -	
Interest Income	\$ 3,000	\$ 450	\$ 350	\$ 250	\$ 450	\$ 75	
Miscellaneous Income	\$ 145,000	\$ 10,000	\$ -		\$ -	\$ -	
Fees & Permits	\$ 311,200	\$ -	\$ -	\$ -	\$ -	\$ -	
Taxes	\$ 7,192,500	\$ -	\$ -	\$ 205,000	\$ -	\$ -	
Cemetery Lot/Interment/Fee	\$ 90,500	\$ -	\$ -	\$ -	\$ -	\$ 11,500	
Rents & Royalties	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sale of Assets	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ -	\$ 393,537	\$ 1,192,884	\$ -	\$ -	\$ -	
Enhanced 911 Revenue	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ -	
Charges for Services	\$ 21,000	\$ 738,250	\$ -	\$ -	\$ 235,000	\$ -	
Municipal Court Fines	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS:	\$ 10,839,512	\$ 2,526,320	\$ 1,405,636	\$ 205,250	\$ 4,896,321	\$ 11,575	
	Stabilization	USDA Rural	Airport				
	Fund	Development	Fund	GEDA			
REVENUES:							
Budgeted Fund Balance	\$ -	\$ -	\$ 35,000	\$ -			
Interfund Transfer	\$ 65,000	\$ -	\$ 49,560	\$ -			
Interest Income	\$ 4,200	\$ 85	\$ 450	\$ 40			
Partnership/Edmond	\$ -	\$ -	\$ 122,132	\$ -			
Rents & Royalties	\$ -	\$ -	\$ 26,982	\$ 17,620			
Repay Loan	\$ -	\$ 13,092	\$ -	\$ -			
Intergovernmental	\$ -	\$ -	\$ 338,400				
Charges for Services	\$ -	\$ -	\$ 11,000	\$ -			
TOTALS:	\$ 69,200	\$ 13,177	\$ 583,524	\$ 17,660			
EXPENDITURES:							
	Personal	Materials	Services	Capital	Debt	Fund	
	Services	& Supplies	& Charges	Outlay	Service	Transfers	Total
General Government	\$ 52,805	\$ 140,036	\$ 849,050	\$ -	\$ -	\$ 4,853,774	\$ 5,895,665
City Manager	\$ 207,908	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ 209,708
GTV20	\$ 51,366	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 58,366
Building Services	\$ 43,474	\$ 1,350	\$ 400	\$ -	\$ -	\$ -	\$ 45,224
Finance	\$ 121,510	\$ -	\$ 7,650	\$ -	\$ -	\$ -	\$ 129,160
Community Development	\$ 77,945	\$ 1,450	\$ 23,700	\$ -	\$ -	\$ -	\$ 103,095
Economic Development	\$ 97,019	\$ 10,000	\$ 21,900	\$ -	\$ -	\$ -	\$ 128,919
Library Administration	\$ 208,470	\$ 43,100	\$ 2,407	\$ -	\$ -	\$ -	\$ 253,977
Police Administration	\$ 246,173	\$ 108,000	\$ 218,050	\$ -	\$ -	\$ -	\$ 572,223
Police Operations	\$ 1,118,790	\$ 61,500	\$ -	\$ 30,000	\$ -	\$ -	\$ 1,210,290
Police-Animal Control	\$ 97,397	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ 105,897
Police-Criminal Investigations	\$ 307,575	\$ 2,500	\$ 3,500	\$ -	\$ -	\$ -	\$ 313,575
Police Code Compliance	\$ 45,550	\$ 750	\$ 70,345	\$ -	\$ -	\$ -	\$ 116,645
Police-School Resource Officer	\$ 221,358	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 221,858
Police-Communications	\$ 274,265	\$ 23,000	\$ 24,100	\$ -	\$ -	\$ -	\$ 321,365
Street	\$ 312,649	\$ 241,000	\$ 63,700	\$ -	\$ -	\$ -	\$ 617,349
Pool	\$ -	\$ 11,000	\$ 7,500	\$ -	\$ -	\$ -	\$ 18,500
Parks & Public Grounds	\$ 408,396	\$ 77,200	\$ 32,100	\$ -	\$ -	\$ -	\$ 517,696
TOTALS:	\$ 3,892,650	\$ 736,886	\$ 1,326,202	\$ 30,000	\$ -		\$ 10,839,512
Fire-Suppression	\$ 878,313	\$ 67,700	\$ 46,490	\$ -	\$ -	\$ -	\$ 992,503
Fire-EMS	\$ 1,125,065	\$ 140,400	\$ 125,375	\$ -	\$ 37,097	\$ -	\$ 1,427,937
Fire-Administration	\$ 95,440	\$ 7,000	\$ 3,440	\$ -	\$ -	\$ -	\$ 105,880
TOTALS:	\$ 2,098,818	\$ 215,100	\$ 175,305	\$ -	\$ 37,097	\$ -	\$ 2,526,320

EXHIBIT A**BUDGET SUMMARY**

EXPENDITURES:	Personal	Materials	Services	Capital	Debt	Fund	
	Services	& Supplies	& Charges	Outlay	Service	Transfers	Total
MISCELLANEOUS FUNDS:							
Grant Fund	\$ -	\$ -	\$ -	\$ 1,405,636	\$ -	\$ -	\$ 1,405,636
Hotel/Motel Tax Fund	\$ -	\$ 71,415	\$ 41,075	\$ 68,410	\$ -	\$ 24,350	\$ 205,250
Capital Projects Fund	\$ -	\$ 1,015,084	\$ -	\$ 2,816,500	\$ 917,055	\$ -	\$ 4,748,639
Cemetery Care Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USDA Rural Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Airport Fund	\$ 130,029	\$ 24,995	\$ 141,400	\$ 287,100	\$ -	\$ -	\$ 583,524
Economic Development Authority	\$ -	\$ -	\$ -	\$ -	\$ 15,220	\$ -	\$ 15,220

FY 2017 Budget Totals for General Fund

	FY 2016 Budget	FY 2016 Estimate	FY 17 Proposed
General Government	\$ 4,266,533	\$ 4,300,292	\$ 5,895,665
City Manager	\$ 234,773	\$ 232,911	\$ 209,708
Human Resources	\$ 186,521	\$ 186,744	\$ -
Building Services	\$ 93,118	\$ 95,520	\$ 45,224
Finance Department	\$ 134,712	\$ 133,800	\$ 129,160
GTV20	\$ -	\$ -	\$ 58,366
Community Development	\$ 205,109	\$ 221,885	\$ 103,095
Code Compliance	\$ 107,609	\$ 100,217	\$ 116,645
Economic Development	\$ 21,590	\$ 13,490	\$ 128,919
Library	\$ 229,754	\$ 229,066	\$ 253,977
Police - Administration	\$ 433,397	\$ 575,140	\$ 572,223
Police - Operations	\$ 991,389	\$ 1,200,004	\$ 1,210,290
Police - Animal Control	\$ 111,193	\$ 106,550	\$ 105,897
Police - Criminal Investigation	\$ 144,263	\$ 94,467	\$ 313,575
School Resources Officer	\$ 185,565	\$ 241,722	\$ 221,858
Police - Communications	\$ 193,111	\$ 221,858	\$ 321,365
Street Department	\$ 606,188	\$ 546,346	\$ 617,349
Fleet Maintenance	\$ 158,243	\$ 160,817	\$ -
Municipal Pool	\$ -	\$ -	\$ 18,500
Parks & Public Grounds	\$ 463,827	\$ 520,759	\$ 517,696
Total Expenditure	\$ 8,766,895	\$ 9,181,588	\$ 10,839,512
Total Revenue	\$ 8,766,895	\$ 9,069,875	\$ 10,839,512
Grand Total	\$ (0)	\$ (111,713)	\$ (0)

**General Fund
Summary of Revenues**

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
5401	Budgeted Fund Balance	\$ -	\$ -	\$ 220,000.00	\$ 220,000.00	\$ 218,500.00
5413	Sale of Property	-	38,520	20,000	-	20,000
5416	FEMA Reimbursable	15,466	5,648	7,500	27,845	-
5418	Interest Income	2,176	3,085	2,200	2,975	3,000
5419	Miscellaneous Income	287,629	132,935	143,348	140,000	140,000
5420	Building Permits	27,082	43,176	25,000	40,500	30,000
5421	Electrical Permits	21,570	39,595	25,000	25,500	30,000
5422	Plumbing Permits	24,236	36,409	25,000	12,900	20,000
5423	Mechanical Permits	10,783	5,532	5,000	17,000	10,000
5424	Planning/Contractor Admin. Fee	170	232	180	180	200
5425	Natural Gas Franchise Tax	65,344	62,853	70,000	50,000	55,000
5426	Electrical Franchise Tax	308,772	316,359	305,000	310,000	315,500
5427	Cable T.V. Franchise Tax	115,747	114,444	120,000	112,603	115,000
5428	Telephone Excise Tax	25,846	27,909	35,000	27,000	27,000
5429	Beverage Tax	93,496	97,667	95,000	97,000	96,500
5433	Commercial Vehicle Tax	82,398	82,731	82,000	80,000	81,000
5434	Street Excise Tax/Motor Fuel	21,109	20,162	30,000	22,000	22,500
5439	Cemetery Lot Sales (87.5%)	26,096	32,937	27,500	65,000	45,000
5440	Cemetery Interments (87.5%)	37,494	45,325	42,000	45,000	45,000
5441	Cemetery Fee	340	330	500	350	500
5443	Lake Fees/Permits	30,958	37,421	50,000	40,000	48,000
5444	Lake Retail Store		1,139	2,500	1,800	500
5446	Highland Hall Rental	7,535	8,155	7,500	8,700	8,500
5447	BOA/GPC/HPC Applications	3,274	4,975	3,000	4,000	3,500
5449	Garage Sale Permits	3,560	2,830	4,000	3,000	3,000
5450	Occupation/Business License	32,823	45,629	40,000	42,000	45,000
5451	Dog Licenses/Impound Fee	6,548	11,850	6,500	12,500	7,500
5452	Animal Shelter Donations	4,150	3,540	4,000	650	1,000
5453	Donations-Channel TV20	-	1,369	2,500	-	1,000
5456	Oil/Gas Well/Mineral Inspections	3,250	4,069	4,500	3,500	3,500
5457	Oil/Gas/Mineral Royalties	28,985	11,674	15,000	5,800	5,000
5459	Oil/Gas/Mineral Leases	4,872	47,463	15,000	10,000	12,500
5466	Lease/Rent, All Other	4,802	10,787	5,000	15,800	8,500
	Contractual Services (Dispatch)	-	-	-	-	21,000
5471	Compensating Use Tax	382,479	253,869	185,000	259,964	325,000
5473	School Resource Officer	7,111	64,000	64,000	64,000	-
5489	Capital Improvements Sales Tax	-	-	-	102,080	1,220,000
5492	Sales Tax Revenue	4,760,249	4,628,629	4,775,000	4,743,392	4,880,000
5493	Public Library - Fees & Fines	15,315	15,085	15,000	12,500	15,000
5494	Tobacco Tax Revenue	55,713	54,280	56,000	55,500	55,000
5497	Municipal Court Fines	178,364	206,823	210,000	265,000	250,000
5498	Impound Fees	13,279	11,200	13,500	17,500	15,000
5499	Municipal Court/City Assessment	20,701	20,337	22,000	32,500	32,000

**General Fund
Summary of Revenues**

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
5500	Municipal Court Costs	14,850	21,669	25,000	23,000	25,000
5501	Weed & Nuisance Abatement	3,330	23,799	15,000	13,000	15,000
5502	Drug Enforcement for Forfeitures	6,800	1,216	5,000	1,145	2,500
	Subtotal	6,754,700	\$ 6,597,656	\$ 6,825,228	\$ 7,033,184	\$ 8,277,700
Transfers						
5402	Guthrie P.W.A.-Transfer	1,586,749.62	\$ 1,542,876	\$ 1,591,667	\$ 1,581,131	\$ 2,033,333
5405	Guthrie P.W.A.-Operating	200,000	350,000	350,000	350,000	325,000
5406	Transfer-Hotel/Motel Tax Fund	-	-	-	20,560	24,350
5409	Transfer-Capital Projects Fund	-	-	-	-	-
5412	Transfer-Grants Fund	-	-	-	85,000	179,129
	Subtotal	1,786,750	\$ 1,892,876	\$ 1,941,667	\$ 2,036,691	\$ 2,561,812
Total General Fund Revenues		\$ 8,541,450	\$ 8,490,533	\$ 8,766,895	\$ 9,069,875	\$ 10,839,512

General Government
Department No. 01 - 01 - 00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 1,014	\$ 1,545	\$ -	\$ -	\$ -
6020	Pension/Civilian	155	220	-	161	-
6024	Pension/Police	12	-	-	-	-
6028	FICA/Medicare Tax	383	406	-	334	4,437
6031	Employee Drug Testing	1,669	1,812	-	2,700	2,700
6032	Employee Health Insurance	29	158	-	-	13,580
6040	Unemployment Comp.	3,423	6,646	-	10,500	10,500
6049	Vacation Buy-Back	-	-	-	-	20,500
6050	Employee Bonus	5,014	5,128	7,017	5,512	5,525
6054	Contract Labor	-	-	-	-	58,000
	Subtotal	\$ 11,699	\$ 15,914	\$ 7,017	\$ 18,712	\$ 52,805
Materials & Supplies						
6100	Central Office Supplies	\$ 16,786	\$ 17,383	\$ 15,000	\$ 14,000	\$ 15,000
6103	Janitor/Chemical Supplies	18,740	20,442	18,000	17,000	18,000
6110	Safety Supplies	714	754	1,100	1,650	1,500
6112	Building & Grounds	41,946	38,630	25,000	30,000	98,036
6114	Miscellaneous Supplies	7,070	6,886	5,500	6,500	6,500
6118	Fuel/Lube Housing Authority	2,163	1,383	2,000	1,000	1,000
	Subtotal	\$ 87,419	\$ 85,479	\$ 66,600	\$ 70,150	\$ 140,036
Services & Charges						
6301	Telephone	\$ 25,945	\$ 16,450	\$ 14,500	\$ 16,250	\$ 16,250
6305	Electricity	79,961	81,142	75,000	75,000	75,000
6306	Street Lighting	130,737	132,262	130,000	125,000	125,000
6307	Natural Gas	27,012	26,149	30,000	20,000	22,000
6308	Printing	3,815	2,511	2,000	2,400	2,400
6311	Computer Operations	12,300	4,608	10,000	8,800	12,500
6314	Council Travel/Training	998	1,883	2,500	500	1,500
6317	Festival Support	7,085	-	-	-	-
6318	Communications	-	30	1,500	1,000	1,250
6326	Insurance Premiums	251,660	277,088	353,625	285,000	295,000
6330	Audit/Accounting Fees	76,887	70,216	78,000	72,000	72,000
6334	Advertising-Legal Publications	2,842	1,833	2,500	3,000	3,000
6338	Election Fees	1,139	5,060	5,100	4,000	7,500
6346	Misc. Services/Charges	845	6,082	2,500	3,500	3,000
6347	Maintenance Agreement	2,483	4,145	4,500	4,000	4,300
6350	Membership Dues	15,782	16,822	22,000	18,000	18,000

General Government
Department No. 01 - 01 - 00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
6371	Civil Defense	10,417	5,209	13,450	13,450	13,450
6372	Civil Defense Siren Repair	9,000	3,900	4,400	4,400	4,400
6373	Professional Services	80,043	88,879	50,000	70,000	75,000
6376	Sales Tax Rebate	-	-	30,000	30,000	40,000
	First Capital Trolley	-	-	-	-	45,000
6381	Internet Services	12,200	12,143	12,500	12,225	12,500
6384	Gentlemen of the Road	13,188	-	-	-	-
6391	Disputed Claim Settlement	-	-	60,000	60,000	-
	Subtotal	\$ 764,339	\$ 756,413	\$ 904,075	\$ 828,525	\$ 849,050
Capital Outlay						
6576	Beautification/Public Enhancements	\$ 9,517	\$ 26,492	\$ 218,508	\$ 3,000	\$ -
	Subtotal	\$ 9,517	\$ 26,492	\$ 218,508	\$ 3,000	\$ -
Fund Transfers						
6901	Transfer to GPWA	\$ 1,586,750	\$ 1,542,876	\$ 1,591,667	\$ 1,581,131	\$ 2,033,333
6902	Transfer to Capital Projects	202,559	164,933	186,050	186,050	101,798
6907	Transfer to Airport Fund	52,451	105,130	64,001	64,001	49,560
6909	Transfer to CIP (sales tax)	-	-	-	102,080	1,220,000
6910	Transfer to Fire Fund	1,266,628	1,097,311	1,177,995	1,177,515	1,384,083
6930	Transfer to Grants Fund	1,500	-	50,620	50,620	-
6980	Transfer to Stabilization Fund	-	-	-	218,508	65,000
	Subtotal	\$ 3,109,888	\$ 2,910,250	\$ 3,070,333	\$ 3,379,905	\$ 4,853,774
Total General Government		\$ 3,982,861	\$ 3,794,548	\$ 4,266,533	\$ 4,300,292	\$ 5,895,665

City Manager
 Department No. 01-02-20

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 130,974	\$ 146,313	\$ 128,897	\$ 139,407	\$ 145,105
6015	Car Allowance	7,200	7,339	7,200	6,000	8,400
6016	Technology Allowance	-	-	2,400	-	1,200
6020	Pension/Civilian	2,672	3,472	2,157	12,492	13,602
6021	ICMA	9,239	7,074	9,703	-	-
6028	FICA/Medicare Tax	12,924	14,086	13,564	13,138	14,161
6032	Employee Health Insurance	14,828	16,069	18,675	18,554	20,370
6033	Employee Wellness Program	26	-	-	70	70
6048	Professional Development	4,495	4,178	5,158	1,500	5,000
6054	Contract Labor	40,734	40,169	45,000	40,500	-
	Subtotal	\$ 223,092	\$ 238,701	\$ 232,754	\$ 231,661	\$ 207,908
Materials & Supplies						
6114	Miscellaneous Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -				
Services & Charges						
6308	Printing	-	\$ 1,857	1,900	1,100	\$ 1,500
6317	Machine/Equipment Maintenance	\$ 2,529	\$ -	-	-	\$ -
6355	Dues & Subscriptions	556	178	119	150	300
	Subtotal	\$ 3,084	\$ 2,035	\$ 2,019	\$ 1,250	\$ 1,800
Total City Manager		\$ 226,176	\$ 240,736	\$ 234,773	\$ 232,911	\$ 209,708

Human Resources
Department No. 01-02-24

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 110,773	\$ 109,316	\$ 118,751	\$ 113,000	
6020	Pension/Civilian	3,480	2,923	2,551	3,500	
6021	ICMA	4,504	6,652	6,984	6,989	
6024	Pension/Police	431	823	-	1,002	
6028	FICA/Medicare Tax	9,163	8,739	9,085	9,500	
6032	Employee Health Insurance	11,838	12,640	12,450	14,000	
6033	Employee Wellness Program	7	1	-	3	
6047	Mileage Per Diem	142	466	100	500	
6048	Professional Development	1,185	474	500	250	
6049	Vaction Buy Back	19,057	17,161	15,500	23,000	-
	Subtotal	\$ 160,581	\$ 159,194	\$ 165,921	\$ 171,744	\$ -
Materials & Supplies						
6126	Supplies/Operating Expenses	\$ 28,280	\$ 10,177	\$ 5,000	\$ 5,000	\$ -
	Subtotal	\$ 28,280	\$ 10,177	\$ 5,000	\$ 5,000	\$ -
Services & Charges						
6334	Advertising-Legal Publications	\$ 3,256	\$ 883	\$ 1,000	\$ 1,000	\$ -
6355	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
6373	Professional Services/HR Training	6,216	13,986	14,600	9,000	-
	Subtotal	\$ 9,472	\$ 14,869	\$ 15,600	\$ 10,000	\$ -
Total Human Resources		\$ 198,332	\$ 184,239	\$ 186,521	\$ 186,744	\$ -

Building Services
 Department No. 01-02-25

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 63,573.40	\$ 66,477	\$ 66,263	\$ 68,000	\$ 31,105
6011	Overtime	\$ 402.09	722	1,200	600	500
6016	Uniforms	\$ 649.79	670	750	750	375
6020	Pension/Civilian	\$ 5,429.13	4,877	4,486	5,000	2,324
6028	FICA/Medicare Tax	\$ 4,894.00	5,141	5,069	5,500	2,380
6032	Employee Health Insurance	\$ 10,295.86	11,298	12,450	12,450	6,790
6048	Professional Development	\$ -	449	400	-	-
	Subtotal	\$ 85,244	\$ 89,634	\$ 90,618	\$ 92,300	\$ 43,474
Materials & Supplies						
6110	Safety Supplies	\$ 252	\$ 310	\$ 350	\$ 220	\$ 350
6118	Fuel & Lube	<u>2,131</u>	<u>1,609</u>	<u>1,750</u>	<u>1,000</u>	<u>1,000</u>
	Subtotal	\$ 2,383	\$ 1,919	\$ 2,100	\$ 1,220	\$ 1,350
Services & Charges						
6316	Vehicle Maintenance	\$ 185	149	400	2,000	400
	Subtotal	\$ 185	\$ 149	\$ 400	\$ 2,000	\$ 400
Total Building Services		\$ 87,811	\$ 91,702	\$ 93,118	\$ 95,520	\$ 45,224

Finance

Department No. 01-03-30

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 95,147	\$ 92,648	\$ 94,787	\$ 95,000	\$ 92,669
6011	Overtime	-	7	-	-	-
6020	Pension/Civilian	6,176	5,522	5,199	5,700	6,922
6028	FICA/Medicare Tax	6,028	6,232	7,251	6,700	7,089
6032	Employee Health Insurance	12,624	11,291	18,675	18,675	13,580
6048	Professional Development	1,669	3,320	2,500	1,550	1,250
	Subtotal	\$ 121,644	\$ 119,021	\$ 128,412	\$ 127,625	\$ 121,510
Materials & Supplies						
6101	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -				
Services & Charges						
6308	Printing	\$ -	\$ 1,706	\$ 1,400	\$ 1,375	\$ 1,400
6317	Machine/Equipment Maintenance	1,513	1,743	2,000	2,750	2,500
6331	Insurance & Bonds	1,047	187	900	750	750
6334	Advertising-Legal Publications	-	-	-	-	1,000
6347	Maintenance Agreements	1,525	-	1,750	1,200	1,750
6355	Recording/Dues/Subscriptions	212	83	250	100	250
	Subtotal	4,296	\$ 3,719	\$ 6,300	\$ 6,175	\$ 7,650
Total Finance - Administration		\$ 125,940	\$ 122,740	\$ 134,712	\$ 133,800	\$ 129,160

GTV-20

Department No. 01-04-45

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Actual
Personnel Services						
6010	Salaries/Wages	\$ -	\$ -	\$ -	\$ -	\$ 38,591
6020	Civilian Pension					\$ 2,883
6021	ICMA	-	-	-	-	-
6028	FICA/Medicare Tax	-	-	-	-	2,952
6032	Employee Health Insurance	-	-	-	-	6,790
6047	Mileage Per Diem	-	-	-	-	150
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 51,366
Materials & Supplies						
6126	Supplies/Operating Expenditures	-	-	-	-	7,000
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Services & Charges						
6381	Internet Services	-	-	-	-	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Information Services		\$ -	\$ -	\$ -	\$ -	\$ 58,366

Community Development
 Department No. 01-05-50

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 141,136	\$ 103,954	\$ 141,627	\$ 167,000	\$ 60,506
6020	Pension/Civilian	7,219	6,462	5,962	6,700	4,520
6021	ICMA	3,902	1,689	5,595	5,595	-
6028	FICA/Medicare Tax	10,622	7,881	18,675	12,000	4,629
6032	Employee Health Insurance	15,514	12,997	17,025	18,500	6,790
6048	Professional Development	78	534	2,000	1,015	1,500
6049	Vacation Buy Back	-	-	-	-	-
6054	Contract Labor	-	-	-	-	-
	Subtotal	\$ 178,471	\$ 133,517	\$ 190,884	\$ 210,810	\$ 77,945
Materials & Supplies						
6100	Office Supplies	\$ 98	\$ 79	\$ 100	\$ 50	\$ 100
6110	Safety Supplies/Apparel	219	335	250	-	500
6118	Fuel	780	726	750	600	850
6123	Computer Supplies	400	-	600	-	-
	Subtotal	\$ 1,497	\$ 1,140	\$ 1,700	\$ 650	\$ 1,450
Services & Charges						
6308	Printing	\$ 25	\$ 971	\$ 900	\$ 1,400	\$ 2,000
6316	Vehicle Maintenance	3,358	295	750	600	500
6317	Machine/Equipment Maintenance	974	-	-	-	2,500
6334	Advertising-Legal Publications	132	255	450	450	450
6355	Dues & Subscriptions	135	204	925	475	750
6356	GIS Services	9,400	9,000	9,500	7,500	17,500
6379	Reference Books	116	-	-	-	-
	Subtotal	\$ 14,141	\$ 10,726	\$ 12,525	\$ 10,425	\$ 23,700
Total Community Development		\$ 194,110	\$ 145,383	\$ 205,109	\$ 221,885	\$ 103,095

Economic Development
Department No. 01-05-53

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 44,053	\$ 60,269	\$ -	\$ -	\$ 57,905
6021	ICMA	3,002	5,259	-	-	5,790
6028	FICA/Medicare Tax	3,370	4,610	-	-	4,430
6032	Employee Health Insurance	5,120	5,671	-	-	6,790
6048	Professional Development	5,627	2,795	3,000	1,650	2,500
6054	Contract Labor	-	-	-	-	19,604
	Subtotal	\$ 61,173	\$ 78,605	\$ 3,000	\$ 1,650	\$ 97,019
Materials & Supplies						
6123	Marketing Supplies	949	3,125	4,000	4,000	10,000
	Subtotal	\$ 949	\$ 3,125	\$ 4,000	\$ 4,000	\$ 10,000
Services & Charges						
6308	Printing	\$ 15	\$ 1,955	\$ 1,000	\$ 750	\$ 1,400
6342	Special Events	\$ 4,225	\$ 2,384	5,000	2,300	5,000
6355	Dues & Subscriptions	3,801	2,956	4,590	4,590	7,500
6373	Professional Services	-	-	4,000	200	8,000
	Subtotal	\$ 8,041	\$ 7,295	\$ 14,590	\$ 7,840	\$ 21,900
Total Economic Development		\$ 70,162	\$ 89,024	\$ 21,590	\$ 13,490	\$ 128,919

Library Administration
 Department No. 01-06-60

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 136,720	\$ 141,455	\$ 153,226	\$ 152,000	\$ 155,141
6011	Overtime	-	46	-	78	-
6020	Pension/Civilian	6,091	5,519	5,143	5,900	5,877
6021	ICMA	3,400	5,100	5,253	4,500	5,174
6028	FICA/Medicare Tax	10,435	10,825	11,722	11,520	11,868
6032	Employee Health Insurance	20,312	22,607	24,900	21,817	27,160
6047	Mileage Per Diem	219	131	-	-	250
6048	Professional Development	1,422	1,675	1,300	2,550	3,000
	Subtotal	\$ 178,598	\$ 187,358	\$ 201,544	\$ 198,365	\$ 208,470
Materials & Supplies						
6114	Literacy Programming Supplies	\$ 4,217	\$ 1,144	\$ 3,660	\$ 5,147	\$ 6,000
6117	Library Supplies	1,705	969	2,400	2,700	3,500
6130	Library Materials - Print	9,168	6,912	8,750	9,904	15,000
6131	Library Materials - Electronic	11,088	13,371	10,000	10,750	18,600
	Subtotal	\$ 26,177	\$ 22,395	\$ 24,810	\$ 28,501	\$ 43,100
Services & Charges						
6308	Printing	\$ -	\$ 2,643	3,000	1,500	\$ 1,500
6317	Machine/Equipment Maintenance	2,616	-	-	-	-
6355	Dues and Subscriptions	-	-	400	700	907
6387	Building Maintenance	940	-	-	-	-
	Subtotal	\$ 3,556	\$ 2,643	\$ 3,400	\$ 2,200	\$ 2,407
Total Library Administration		\$ 208,331	\$ 212,396	\$ 229,754	\$ 229,066	\$ 253,977

Police Administration
 Department No. 01-07-70

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 325,978	\$ 300,421	\$ 157,750	\$ 210,000	\$ 176,772
6011	Overtime	12,292	19,508	5,000	5,700	5,500
6019	Uniform Allowance	3,900	4,325	3,000	3,600	1,200
6020	Pension/Civilian	5,484	2,507	2,260	3,200	2,682
6021	ICMA	4,028	-	-	-	7,394
6024	Pension/Police	24,263	33,509	16,542	17,300	8,702
6028	FICA/Medicare Tax	25,446	24,527	17,550	22,900	13,523
6030	Employee Physicals	4,165	6,070	7,400	8,000	10,000
6032	Employee Health Insurance	42,250	42,618	18,675	26,600	20,400
6033	Employee Wellness Program	107	96	-	-	-
6052	Education Pay	-	-	600	-	-
	Subtotal	\$ 447,913	\$ 433,581	\$ 228,777	\$ 297,300	\$ 246,173
Materials & Supplies						
6104	Chemicals	\$ 267	\$ 349	\$ 1,000	\$ 350	\$ 1,000
6106	Jail Supplies	1,331	1,158	1,250	2,200	2,500
6107	Food/Humans	-	-	500	700	2,000
6108	K-9 Dog Food/Supplies	1,118	1,750	5,000	200	-
6110	Safety Supplies/Apparel	10,085	16,868	1,200	36,000	22,000
6112	Building & Grounds	141	(657)	-	-	-
6114	Supplies	8,617	14,179	14,580	16,000	23,500
6118	Fuel & Lube	56,866	34,568	37,500	40,000	55,000
6120	Photo/Video Supplies	78	203	1,900	-	-
6122	Crime Prevention Program	725	2,757	2,400	1,600	2,000
	Subtotal	\$ 79,229	\$ 71,174	\$ 65,330	\$ 97,050	\$ 108,000
Services & Charges						
6308	Printing	\$ 681	\$ 4,440	\$ 3,600	\$ 4,300	\$ 5,000
6310	Laundry	325	346	1,200	800	800
6311	Computer Maint/Operation	4,119	10,813	6,000	10,000	10,000
6316	Vehicle Maintenance	52,614	100,766	53,000	80,000	85,000
6317	Machine/Equipment Maintenance	2,421	252	-	-	-
6318	Communications	15,113	14,700	14,000	8,750	17,000
6340	Collection Fees	-	4,357	1,500	5,000	5,000
6342	Special Events	811	724	750	1,300	2,500
6343	Training Program	19,049	24,829	12,500	22,000	35,000
6345	Logan Co. Referral Program	1,375	1,500	1,500	1,500	1,750
6346	Emergency Notification System	7,966	7,966	8,000	8,700	9,000
6347	DigiTicket Maintenance Agreement	12,340	42,003	36,240	36,240	45,000

Police Administration
Department No. 01-07-70

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
6355	Dues & Subscriptions	1,153	1,747	1,000	2,200	2,000
6378	Jail Costs	-	-	-	-	-
	Subtotal	\$ 117,968	\$ 214,442	\$ 139,290	\$ 180,790	\$ 218,050
Total Police Administration		\$ 645,110	\$ 719,198	\$ 433,397	\$ 575,140	\$ 572,223

Police Operations
 Department No. 01-07-71

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 536,193	\$ 558,129	\$ 681,146	\$ 778,743	\$ 759,000
6011	Overtime	53,010	59,349	45,000	133,500	65,000
6019	Uniform Allowance	8,911	8,656	9,500	10,150	10,800
6024	Pension/Police	67,825	70,057	88,549	91,171	98,670
6028	FICA/Medicare Tax	44,238	44,948	55,444	70,500	58,000
6032	Employee Health Insurance	65,524	69,301	94,215	98,680	122,220
6033	Employee Wellness Program	360	290	535	260	600
6049	Vacation Buy Back	-	-	1,500	-	1,500
6052	Education Pay	-	-	3,000	-	3,000
	Subtotal	\$ 776,061	\$ 810,731	\$ 978,889	\$ 1,183,004	\$ 1,118,790
Materials & Supplies						
6105	Ammunition	\$ 9,888	\$ 21,793	\$ 12,500	\$ 17,000	\$ 28,000
6102	Minor Tools/Equipment	\$ -	\$ -	\$ -	\$ -	\$ 7,000
6110	Safety Supplies	\$ -	\$ -	\$ -	\$ -	\$ 4,000
6127	Bike Patrol Unit	\$ -	\$ -	\$ -	\$ -	\$ 12,500
6134	Firearms	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	Subtotal	\$ 9,888	\$ 21,793	\$ 12,500	\$ 17,000	\$ 61,500
Services & Charges						
6300		-	-	-	-	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay						
6559	Computers	-	-	-	-	30,000
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Debt Service						
6709	TASER Program	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Police Operations		\$ 785,949	\$ 832,523	\$ 991,389	\$ 1,200,004	\$ 1,210,290

Police - Animal Control
 Department No. 01-07-72

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 28,619	\$ 63,740	\$ 77,686	\$ 70,000	\$ 69,887
6011	Overtime	730	4,046	3,000	3,700	4,000
6020	Pension/Civilian	2,233	4,355	6,240	5,000	4,584
6028	FICA/Medicare Tax	2,215	5,170	5,917	5,600	5,346
6032	Employee Health Insurance	2,536	9,469	12,450	12,450	13,580
	Subtotal	\$ 36,333	\$ 86,781	\$ 105,293	\$ 96,750	\$ 97,397
Materials & Supplies						
6104	Chemicals	\$ 1,413	\$ 3,748	\$ 1,200	\$ 5,700	\$ 2,500
6108	Shelter Food/Supplies	1,445	1,566	-	-	-
6110	Safety Supplies/Apparel	1,166	901	1,200	1,600	1,500
6112	Building & Grounds	19,532	-	-	-	-
6114	Kennel Supplies	766	3,071	2,400	2,000	3,000
6132	Animal Cages	2,071	1,344	500	-	500
6133	Medical/Veterinary	2,716	5,633	600	500	1,000
	Subtotal	\$ 29,110	\$ 16,263	\$ 5,900	\$ 9,800	\$ 8,500
Services & Charges						
6316	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Police - Animal Control		\$ 65,443	\$ 103,045	\$ 111,193	\$ 106,550	\$ 105,897

Code Compliance
 Department No. 01-07-74

Remove or m

*moved to Police Department in FY15

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	Fy 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 31,423	\$ 32,283	\$ 32,598	\$ 34,265	\$ 33,400
6011	Overtime	-	-	-	-	-
6020	Pension/Civilian	2,660	2,376	2,207	2,550	2,500
6028	FICA/Medicare Tax	2,404	2,470	2,494	2,700	2,560
6032	Employee Health Insurance	5,171	5,671	6,225	6,300	6,790
6048	Professional Development	-	100	150	-	300
	Subtotal	\$ 41,659	\$ 42,900	\$ 43,674	\$ 45,815	\$ 45,550
Materials & Supplies						
6118	Fuel & Lube	788	847	800	625	750
6102	Equipment	-	-	-	-	-
	Subtotal	\$ 788	\$ 847	\$ 800	\$ 625	\$ 750
Services & Charges						
6316	Vehicle Maintenance	1,825	157	500	125	250
6334	Advertising-Legal Publications	(15)	16	100	25	25
6353	Weed Abatements	9,390	9,485	7,500	18,000	15,000
6354	Dilapidated Buildings	-	45,777	55,000	35,627	55,000
6355	Dues & Subscriptions	-	35	35	-	70
	Subtotal	\$ 11,200	\$ 55,469	\$ 63,135	\$ 53,777	\$ 70,345
Total Code Compliance		\$ 53,647	\$ 99,217	\$ 107,609	\$ 100,217	\$ 116,645

Police - Criminal Investigations

Department No. 01-07-77

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ -	\$ 64,152	\$ 99,330	\$ 68,000	\$ 223,608
6011	Overtime	-	10,177	10,000	5,000	5,000
6019	Uniform Allowance	-	700	450	650	1,500
6020	Pension Civilian	-	-	-	-	3,595
6024	Pension/Police	-	7,863	12,913	8,142	22,816
6028	FICA/Medicare Tax	-	5,502	6,920	5,500	17,106
6032	Employee Health Insurance	-	6,853	12,450	6,350	33,950
6033	Employee Wellness Program	-	-	-	-	-
	Subtotal	\$ -	\$ 95,247	\$ 142,063	\$ 93,642	\$ 307,575
Materials & Supplies						
6100	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,500
6120	Photo/Video Supplies	\$ 95	\$ 467	\$ 200	\$ 575	\$ 1,000
6124	Drug Enforcement Program	11,654	3,035	2,000	250	-
	Subtotal	\$ 11,749	\$ 3,502	\$ 2,200	\$ 825	\$ 2,500
Services & Charges						
6323	Property/Evidence Supplies	150	3,093	-	-	-
6336	Special Investigation Operations	224	289	-	-	3,500
	Subtotal	\$ 374	\$ 3,382	\$ -	\$ -	\$ 3,500
Total Police Criminal Investigations		\$ 12,123	\$ 102,131	\$ 144,263	\$ 94,467	\$ 313,575

School Resource Officer/Lake Enforcement
 Department No. 01-07-78

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 64,202	\$ 68,596	\$ 131,739	\$ 152,497	\$ 152,497
6011	Overtime	4,829	12,873	5,000	34,500	15,000
6019	Uniform Allowance	850	800	2,000	1,800	2,000
6024	Pension/Police	8,149	8,635	17,126	19,825	19,825
6028	FICA/Medicare Tax	5,018	6,100	10,270	14,000	11,666
6032	Employee Health Insurance	7,478	7,647	18,680	18,750	20,370
	Subtotal	\$ 90,527	\$ 104,651	\$ 184,815	\$ 241,372	\$ 221,358
Materials & Supplies						
6114	Supplies	\$ 945	\$ 1,311	\$ 750	\$ 350	\$ 500
	Subtotal	\$ 945	\$ 1,311	\$ 750	\$ 350	\$ 500
Services & Charges						
6316	Vehicle Maintenance	-	-	-	-	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total School Resource Officer		\$ 91,472	\$ 105,962	\$ 185,565	\$ 241,722	\$ 221,858

Police - Communications
Department No. 01-07-79

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 108,922	\$ 109,210	\$ 130,035	\$ 148,958	\$ 190,440
6011	Overtime	8,267	9,130	9,000	13,000	7,500
6020	Pension/Civilian	8,664	7,803	8,803	11,900	14,226
6028	FICA/Medicare Tax	8,965	9,053	9,948	12,300	14,569
6032	Employee Health Insurance	19,834	22,528	31,125	31,500	47,530
6033	Employee Wellness Program	51	-	-	-	-
	Subtotal	\$ 154,703	\$ 157,725	\$ 188,911	\$ 217,658	\$ 274,265
Materials & Supplies						
6112	Buildings & Grounds	-	-	\$ -	\$ -	\$ 23,000
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 23,000
Services & Charges						
6304	OLETS	4,200	4,200	4,200	4,200	24,100
	Subtotal	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 24,100
Total Police Communications		\$ 158,903	\$ 161,925	\$ 193,111	\$ 221,858	\$ 321,365

Street Department
 Department No. 01-12-00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 185,271	\$ 202,688	\$ 206,061	\$ 209,000	\$ 216,236
6011	Overtime	11,895	11,997	10,000	13,818	12,000
6016	Uniforms	4,038	4,174	4,000	3,650	4,000
6020	Pension/Civilian	16,705	15,856	13,950	16,565	16,153
6028	FICA/Medicare Tax	14,916	16,232	15,764	17,108	16,542
6032	Employee Health Insurance	33,691	39,622	43,575	42,203	47,530
6033	Employee Wellness Program	13	74	-	129	-
6048	Professional Development	-	-	188	82	188
6049	Vacation Buy Back	474	-	-	-	-
	Subtotal	\$ 267,002	\$ 290,643	\$ 293,538	\$ 302,555	\$ 312,649
Materials & Supplies						
6102	Minor Tools	\$ 8,290	\$ 4,982	\$ 5,000	\$ 4,000	\$ 5,000
6104	Chemicals	1,879	1,983	3,000	3,000	3,500
6110	Safety Supplies	2,793	3,095	5,500	3,000	3,500
6111	Traffic Supplies	5,928	4,012	-	-	-
6112	Building & Grounds	209	-	-	-	-
6113	Street/Sidewalks/Bridges	178,424	177,072	178,500	145,000	178,500
6114	Miscellaneous Supplies	514	615	500	641	500
6115	Signs & Materials	14,279	20,309	17,300	12,000	15,000
6118	Fuel & Lube	32,783	32,954	35,000	18,000	35,000
	Subtotal	\$ 245,098	\$ 245,022	\$ 244,800	\$ 185,641	\$ 241,000
Services & Charges						
6316	Vehicle Maintenance	35,501	42,182	40,000	38,000	40,000
6317	Machine/Equipment Maintenance	22,449	24,009	25,000	19,000	22,000
6318	Communications	20	906	2,000	1,000	1,000
6321	Equipment Rental	\$ 238	\$ 238	\$ 500	\$ 150	\$ 500
6357	License & Certification	157	112	350	-	200
	Subtotal	\$ 58,366	\$ 67,447	\$ 67,850	\$ 58,150	\$ 63,700
Total Street Department		\$ 570,466	\$ 603,111	\$ 606,188	\$ 546,346	\$ 617,349

Fleet Maintenance
 Department No. 01-14-00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 96,744	\$ 104,704	\$ 107,353	\$ 111,412	
6011	Overtime	-	561	1,500	-	
6016	Uniforms	2,038	2,117	2,100	1,900	
6020	Pension/Civilian	8,237	7,815	7,268	8,500	
6028	FICA/Medicare Tax	7,401	8,053	8,212	8,212	
6032	Employee Health Insurance	14,365	16,936	18,675	18,675	
6048	Professional Development	767	498	590	498	
	Subtotal	\$ 129,551	\$ 140,683	\$ 145,698	\$ 149,197	\$ -
Materials & Supplies						
6102	Minor Tools	\$ 2,163	\$ 2,048	\$ 3,950	\$ 3,500	
6104	Chemicals	82	76	100	130	
6110	Safety Supplies	513	775	895	500	
6112	Building & Grounds	450	-	-	-	
6114	Shop Supplies	1,377	1,181	1,200	800	
6118	Fuel & Lube	1,105	1,185	1,500	1,000	
	Subtotal	\$ 5,690	\$ 5,265	\$ 7,645	\$ 5,930	\$ -
Services & Charges						
6316	Vehicle Maintenance	\$ 561	\$ 895	\$ 800	\$ 1,900	
6317	Machine/Equipment Maintenance.	2,296	2,339	2,250	2,200	
6324	Computer Maintenance	949	934	900	800	
6346	Misc. Services/Charges	92	-	-	-	
6357	Required/Mandatory Testing	-	-	-	-	
6365	License & Certification	-	184	300	150	
6379	Reference Books	312	148	650	640	
	Subtotal	\$ 4,209	\$ 4,500	\$ 4,900	\$ 5,690	\$ -
Total Fleet Maintenance		\$ 139,450	\$ 150,449	\$ 158,243	\$ 160,817	\$ -

Parks & Public Grounds
Department No. 01-15-11

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 224,313	\$ 221,377	\$ 248,947	\$ 255,115	\$ 273,114
6011	Overtime	27,995	48,894	28,000	51,000	30,000
6016	Uniforms	1,947	4,109	3,500	3,893	4,000
6020	Pension/Civilian	17,044	18,140	15,341	19,056	19,079
6028	FICA/Medicare Tax	19,143	20,513	18,329	22,916	20,893
6032	Employee Health Insurance	33,710	38,368	49,800	47,414	61,110
6048	Professional Development	85	-	200	-	200
	Subtotal	\$ 324,238	\$ 351,401	\$ 364,117	\$ 399,394	\$ 408,396
Materials & Supplies						
6102	Minor Tools	\$ 1,217	\$ 1,844	\$ 1,200	\$ 950	\$ 1,200
6104	Chemicals	5,332	4,124	6,000	4,000	5,000
6110	Safety Supplies	3,265	5,266	3,500	5,550	4,000
6112	Building & Grounds	34,920	39,088	35,000	54,000	40,000
6118	Fuel & Lube	24,946	22,017	22,000	18,000	22,000
6125	Recreational Supplies	-	2,883	5,000	900	5,000
	Subtotal	\$ 69,680	\$ 75,223	\$ 72,700	\$ 83,400	\$ 77,200
Services & Charges						
6300	Lake/Pool Concession Tax	\$ 1	\$ 45	\$ 10	\$ 65	\$ 100
6316	Vehicle Maintenance	5,600	16,254	14,000	18,500	14,000
6317	Machine/Equipment Maintenance.	30,408	29,386	13,000	19,400	18,000
	Subtotal	\$ 36,009	\$ 45,684	\$ 27,010	\$ 37,965	\$ 32,100
Total Parks & Public Grounds		\$ 429,928	\$ 472,308	\$ 463,827	\$ 520,759	\$ 517,696

Municipal Pool

Department No. **20-29-00**

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ -	\$ -	\$ -	\$ -	\$ -
6016	Uniforms	-	-	-	-	-
6028	FICA/Medicare Tax	-	-	-	-	-
6048	Professional Development	-	-	-	-	-
	Subtotal	\$ -				
Materials & Supplies						
6104	Chemicals	\$ 3,909	\$ 3,874	\$ 6,500	\$ 3,500	\$ 6,500
6112	Building & Grounds	4,700	3,752	4,500	1,000	4,500
6114	Miscellaneous Supplies	-	-	-	-	-
	Subtotal	\$ 8,609	\$ 7,626	\$ 11,000	\$ 4,500	\$ 11,000
Services & Charges						
6300	Pool Gate Tax (OK State)	\$ -	\$ -	\$ -	\$ -	\$ -
6317	Machine/Equipment Maintenance	-	1,350	2,500	-	2,500
6320	Administrative Charges	5,000	5,000	5,000	5,600	5,000
	Subtotal	\$ 5,000	\$ 6,350	\$ 7,500	\$ 5,600	\$ 7,500
Capital Outlay						
6509	Pool Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -				
Total Municipal Pool		\$ 13,609	\$ 13,976	\$ 18,500	\$ 10,100	\$ 18,500

Fire/EMS Fund
 Department No. 09

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (09-00-00)						
5401	Budgeted Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
5402	Transfer from General Fund	\$ 1,266,628	\$ 1,097,311	\$ 1,177,515	\$ 1,177,515	\$ 1,384,083
5416	FEMA Reimbursable-Asst to FF	30,203	-	-	63,625	-
5417	State Grant/Reimbursable	-	10,975	-	-	-
5418	Interest Income	169	404	300	450	450
5419	Miscellaneous Income	9,186	8,967	5,000	10,000	10,000
5435	Ambulance Fees	493,824	693,793	660,000	715,000	725,000
5436	EMS Contract	338,974	366,216	345,000	350,000	356,440
5437	EMS - Ambulance	33,168	33,168	70,285	114,375	37,097
5545	BB&T Loan Proceeds	-	-	-	175,725	-
5523	FEMA Grant	-	-	-	-	-
5462	Fire Run Charges	2,764	2,580	2,500	1,250	1,250
5523	Fire Subscription	11,036	10,092	10,000	11,850	12,000
	Total Revenue	2,185,952	2,223,507	2,270,600	2,619,790	2,526,320

Fire - Suppression
 Department No. 09 09-90

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 510,634	\$ 550,488	\$ 573,173	\$ 635,122	\$ 624,092
6011	Overtime	62,372	33,898	25,000	26,600	30,000
6016	Uniforms	6,635	7,846	9,000	6,000	9,990
6022	Pension/Fire	70,818	80,200	80,244	81,350	87,372
6028	FICA/Medicare Tax	8,225	8,436	8,311	8,579	9,049
6030	Employee Physicals	475	3,325	950	-	950
6032	Employee Health Insurance	44,818	50,807	56,025	49,477	61,110
6041	Longevity/Certification Program	15,056	23,813	35,100	35,700	36,750
6048	Professional Development	10,089	6,806	7,000	5,500	17,200
6052	Education Pay	-	-	1,800	1,800	1,800
	Subtotal	\$ 729,121	\$ 765,619	\$ 796,603	\$ 850,128	\$ 878,313
Materials & Supplies						
6102	Minor Tools	\$ 1,087	\$ 2,828	\$ 2,000	\$ 47,578	\$ 4,000
6104	Chemicals	1,318	1,112	300	400	600
6107	Food/Humans	1,089	1,536	500	1,800	1,500
6110	Safety Supplies/Apparel	27,687	10,581	5,000	6,000	10,000
6112	Building & Grounds	23,712	28,105	20,000	34,000	40,000
6114	Miscellaneous Supplies	892	-	-	-	3,600
6118	Fuel & Lube	12,993	7,357	8,500	7,000	8,000
6136	Nozzle Replacement	1,290	-	-	-	-
6137	Hose Replacement	4,084	-	-	-	-
	Subtotal	\$ 74,152	\$ 51,520	\$ 36,300	\$ 96,778	\$ 67,700
Services & Charges						
6316	Vehicle Maintenance	\$ 54,136	\$ 38,354	\$ 26,500	\$ 30,000	\$ 30,000
6317	Machine/Equipment Maintenance.	2,623	1,599	2,000	3,100	3,000
6318	Communications	832	15,398	2,500	4,000	3,700
6355	Dues & Subscriptions	3,384	3,695	3,500	3,500	3,500
6362	Equipment Certification	5,531	8,465	6,000	5,400	6,290
	Subtotal	\$ 66,507	\$ 67,512	\$ 40,500	\$ 46,000	\$ 46,490
Total Fire Suppression		\$ 869,780	\$ 884,651	\$ 873,403	\$ 992,906	\$ 992,503

Fire - EMS

Department No. 09-09-92

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 568,450	\$ 637,922	\$ 707,264	\$ 786,451	\$ 783,278
6011	Overtime	44,716	52,411	25,000	47,031	40,000
6016	Uniforms	4,785	9,062	8,500	8,500	13,900
6022	Pension/Fire	77,852	89,330	99,017	95,471	109,659
6028	FICA/Medicare Tax	8,722	9,902	10,255	8,025	11,358
6032	Employee Health Insurance	80,801	98,069	112,050	98,953	122,220
6033	Employee Wellness Program	-	13	-	300	300
6041	Longevity/Certification Program	6,790	8,674	19,250	21,500	29,850
6048	Professional Development	8,262	11,876	8,500	10,000	10,000
6052	Education Pay	-	-	4,500	4,500	4,500
	Subtotal	\$ 800,379	\$ 917,258	\$ 994,336	\$ 1,080,731	\$ 1,125,065
Materials & Supplies						
6104	Chemicals/Ambulance Supp.	\$ 105,213	\$ 89,771	\$ 85,000	\$ 92,750	\$ 112,000
6110	Safety Supplies/Apparel	2,600	6,140	2,000	2,000	4,400
6118	Fuel & Lube	33,967	26,673	27,000	23,000	24,000
	Subtotal	\$ 141,780	\$ 122,585	\$ 114,000	\$ 117,750	\$ 140,400
Services & Charges						
6310	Laundry	\$ 26	\$ 35	\$ 125	\$ 125	\$ 125
6316	Vehicle Maintenance	62,436	38,407	24,000	41,000	36,000
6318	Communications	162	2,532	3,000	4,500	3,750
6355	Dues & Subscriptions	-	-	500	520	500
6373	Professional Services	68,453	72,121	90,000	85,000	85,000
	Subtotal	\$ 131,076	\$ 113,095	\$ 117,625	\$ 131,145	\$ 125,375
Capital Outlay						
6571	Ambulance	\$ -	\$ -	\$ -	\$ 175,725	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ 175,725	\$ -
Debt Service						
6709	Ambulance	\$ 33,168	\$ 33,168	\$ 70,285	\$ 114,375	\$ 37,097
	Subtotal	\$ 33,168	\$ 33,168	\$ 70,285	\$ 114,375	\$ 37,097
Total EMS		\$ 1,106,403	\$ 1,186,106	\$ 1,296,246	\$ 1,619,726	\$ 1,427,937

Fire - Administration
 Department No. 09-09-96

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 66,766	\$ 68,934	\$ 70,014	\$ 66,866	\$ 72,382
6016	Uniforms	669	\$ 562	\$ 984	\$ 984	\$ 984
6022	Pension/Fire	9,138	\$ 9,517	\$ 9,993	\$ 9,005	\$ 10,134
6028	FICA/Medicare Tax	962	\$ 993	\$ 1,035	\$ 964	\$ 1,050
6032	Employee Health Insurance	5,171	\$ 5,671	\$ 6,225	\$ 5,497	\$ 6,790
6048	Professional Development	2,306	235	2,000	2,000	\$ 4,100
	Subtotal	<u>85,013</u>	<u>85,913</u>	<u>90,251</u>	<u>85,316</u>	<u>95,440</u>
Materials & Supplies						
6101	Arson Investigation Supplies	\$ 125	\$ 65	\$ 200	\$ 357	\$ 200
6102	Minor Tools	-	-	\$ 200	-	\$ 200
6107	Food/Humans	140	-	\$ 400	\$ 550	\$ 500
6114	Miscellaneous Supplies	1,263	\$ 5	\$ 750	-	\$ 500
6118	Fuel & Lube	4,865	\$ 3,846	\$ 3,500	\$ 3,609	\$ 4,000
6121	Public Education	763	\$ 1,323	\$ 2,000	\$ 1,550	\$ 1,600
	Subtotal	<u>\$ 7,157</u>	<u>\$ 5,239</u>	<u>\$ 7,050</u>	<u>\$ 6,066</u>	<u>\$ 7,000</u>
Services & Charges						
6308	Printing	\$ 78	\$ -	\$ 750	\$ 350	\$ 350
6316	Vehicle Maintenance	1,472	\$ 7,646	\$ 2,000	\$ 4,000	\$ 2,340
6318	Communications	137	\$ 373	\$ 500	\$ 1,000	\$ 500
6355	Dues & Subscriptions	448	\$ 279	\$ 400	\$ 200	\$ 250
	Subtotal	<u>\$ 2,135</u>	<u>\$ 8,298</u>	<u>\$ 3,650</u>	<u>\$ 5,550</u>	<u>\$ 3,440</u>
Fund Transfers						
6902	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Fire Administration		<u>\$ 94,305</u>	<u>\$ 99,450</u>	<u>\$ 100,951</u>	<u>\$ 96,932</u>	<u>\$ 105,880</u>

FY 2017 Budget Totals for GPWA Fund

	FY 2016 Budget	FY 2016 Estimate	FY 2017 Proposed
GPWA General Government	\$ 4,599,042	\$ 4,995,357	\$ 5,888,481
GPWA Administration	\$ 285,874	\$ 310,257	\$ 297,448
Water Treatment Plant	\$ 677,702	\$ 584,932	\$ 652,114
Wastewater Treatment Plant	\$ 309,717	\$ 380,959	\$ 372,807
Convenience Center	\$ 110,735	\$ 128,664	\$ 128,696
Line Maintenance	\$ 527,331	\$ 606,101	\$ 593,073
Municipal Swimming Pool	\$ 18,500	\$ 10,100	\$ -
Total Expenditures	\$ 6,528,901	\$ 7,016,370	\$ 7,932,619
Total Revenue	\$ 6,528,901	\$ 7,058,371	\$ 7,932,619
Grand Total	\$ -	\$ 42,001	\$ -

Guthrie Public Works Authority
Summary of Revenues

Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
5401	Budgeted Fund Balance	\$ -	\$ -	\$ 111,009	\$ -	\$ 56,839
5404	Inter-Governmental ODOT	-	-	-	377,164	740,165
5413	Sale of Fire Station	19,250	13,750	15,000	16,210	15,000
5414	Sale of Park Barn	7,000	5,500	6,000	6,251	6,000
5415	Reimbursable Revenues	253,349	8,148	5,000	6,650	6,500
5416	FEMA Reimbursable	-	10,649	-	85,265	-
5418	Interest Income	1,798	1,421	1,750	2,200	2,400
5466	Lease/Rent - All Other	5,565	14,665	10,000	6,300	6,500
	Contract Services (Coyle/Langston)	-	-	-	-	50,000
5478	Water - Town of Coyle	-	30,900	72,000	72,000	72,000
5480	Water Collections	2,068,734	2,215,310	2,195,000	2,295,000	2,240,982
5481	Sanitary Sewer Use Fees	798,230	820,846	800,000	821,000	925,000
5482	Sanitation Collections	1,192,112	1,211,882	1,190,000	1,212,000	1,212,000
5483	Convenience Center	59,692	52,539	55,000	72,500	65,000
5484	Water Taps	46,667	52,278	35,000	36,500	35,000
5485	Water-Langston University	332,567	375,084	357,075	375,000	375,000
5486	Sewer Taps/Connections	9,100	28,500	10,000	9,300	9,000
5520	Late Charges	47,125	48,531	48,000	49,000	49,000
5521	Extension Charges	4,975	4,495	4,500	5,000	5,000
5522	Service Initiation Fee	21,765	21,481	20,000	28,000	26,000
	Subtotal	\$ 4,867,929	\$ 4,915,979	\$ 4,935,334	\$ 5,475,340	\$ 5,897,386
5402	Transfer from General Fund	1,586,750	1,542,876	1,591,667	\$ 1,581,131	\$ 2,033,333
5403	Transfer from Meter Deposits	1,900	1,900	1,900	1,900	1,900
	Subtotal	\$ 1,588,650	\$ 1,544,776	\$ 1,593,567	\$ 1,583,031	\$ 2,035,233
	Total GPWA Revenues	\$ 6,456,579	\$ 6,460,755	\$ 6,528,901	\$ 7,058,371	\$ 7,932,619

GPWA General Government
Department No. 20 - 21 - 00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ -	\$ 1,226		\$ -	\$ -
6020	Pension/Civilian	97	163	-	88	-
6028	FICA/Medicare Tax	91	196	-	103	-
6032	Employee Health Insurance	-	193		28	
6033	Employee Wellness Program	-	-	-	-	-
6050	Employee Bonus	1,182	1,347	-	1,347	1,350
	Subtotal	\$ 1,369	\$ 3,125	\$ -	\$ 1,566	\$ 1,350
Materials & Supplies						
6110	Safety Supplies	\$ 766	\$ 754	\$ 2,000	\$ 1,700	\$ 1,500
6112	Building & Grounds	4,929	10,650	10,000	6,500	8,000
6114	Miscellaneous Supplies	1,599	2,415	1,800	1,500	1,500
	Subtotal	\$ 7,294	\$ 13,820	\$ 13,800	\$ 9,700	\$ 11,000
Services & Charges						
6301	Telephone	\$ 21,090	\$ 9,638	\$ 10,000	\$ 9,250	\$ 9,250
6305	Electricity	113,299	123,484	122,500	102,000	105,000
6307	Natural Gas	22,619	19,408	20,000	14,000	15,000
6308	Printing	7,878	5,395	6,000	5,000	5,000
6309	Postage	34,990	33,499	35,000	33,500	33,500
6311	Computer Operations	1,514	-	2,500	3,300	2,500
6317	Machine/Equipment Maintenance	834	120	-	-	-
6318	Communications	359	425	750	350	500
6326	Insurance Premiums	255,258	271,263	235,750	245,000	250,000
6339	Safety Program	-	-	2,000	-	-
6340	Utilities Collection Fees	7,882	11,675	7,000	12,000	12,000
6347	Maintenance Agreements/Computer	29,098	60,682	50,000	55,000	55,000
6348	Sanitation Contract	872,326	874,963	880,000	880,000	880,000
6366	Hepatitis Vaccine	1,089	-	900	-	900
6373	Professional Services	49,678	70,747	164,250	105,000	100,000
6380	Inspections of Dams (3)	8,280	8,283	9,600	8,280	9,600
6382	Santa Fe Sewer Easement	12,998	13,388	13,000	13,791	14,175
	Subtotal	\$ 1,439,193	\$ 1,502,971	\$ 1,559,250	\$ 1,486,471	\$ 1,492,425
Capital Outlay						
6518	Relocation of Water/Sewer-ODOT	\$ -	\$ 6,924	\$ -	\$ 377,164	\$ 740,165
	Subtotal	\$ -	\$ 6,924	\$ -	\$ 377,164	\$ 740,165

GPWA General Government
Department No. 20 - 21 - 00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Fund Transfers						
6900	Transfer to General Fund	1,586,750	1,542,876	1,591,667	\$ 1,581,131	\$ 2,033,333
6902	Transfer to Capital Projects Fund	387,580	388,453	339,465	339,465	334,573
6905	Transfer to General (Operating)	-	350,000	350,000	350,000	325,000
6939	Transfer to WTP Fund	673,787	716,045	744,860	744,860	845,635
6980	Transfer to Stabilization Fund	-	-	-	105,000	105,000
	Subtotal	\$ 2,648,117	\$ 2,997,374	\$ 3,025,992	\$ 3,120,456	\$ 3,643,541
Total GPWA General Government		\$ 4,095,974	\$ 4,524,213	\$ 4,599,042	\$ 4,995,357	\$ 5,888,481

GPWA Administration
 Department No. 20-22-00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 224,557	\$ 208,168	\$ 213,060	\$ 232,240	\$ 216,366
6011	Overtime	104	205	600	150	250
6020	Pension/Civilian	12,801	9,015	8,533	10,190	9,397
6021	ICMA	4,706	6,924	7,132	7,549	7,488
6028	FICA/Medicare Tax	16,532	15,674	16,299	17,914	16,552
6032	Employee Health Insurance	31,438	32,725	37,350	37,674	40,740
6033	Employee Wellness Program	-	58		41	60
6047	Mileage Per Diem	1,788	1,183	2,300	400	500
6048	Professional Development	345	577	600	100	2,095
6049	Vacation Buy-back	4,282	1,960	-	4,000	4,000
	Subtotal	\$ 296,554	\$ 276,489	\$ 285,874	\$ 310,257	\$ 297,448
Materials & Supplies						
6125	Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -				
Services & Charges						
6324	Computer Maintenance	-	-	-	-	-
	Subtotal	\$ -				
Total GPWA Administration		\$ 296,554	\$ 276,489	\$ 285,874	\$ 310,257	\$ 297,448

GPWA Water Treatment Plant
 Department No. 20-23-00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 151,301	\$ 168,519	\$ 161,337	\$ 183,977	\$ 179,990
6011	Overtime	4,076	5,581	4,000	4,733	4,800
6016	Uniforms	808	894	1,000	984	1,000
6020	Pension/Civilian	13,063	12,862	10,923	13,953	13,445
6028	FICA/Medicare Tax	11,859	13,278	12,342	14,025	13,769
6032	Employee Health Insurance	18,099	22,686	24,900	24,738	27,160
6048	Professional Development	-	-	-	-	-
	Subtotal	\$ 199,206	\$ 223,820	\$ 214,502	\$ 242,410	\$ 240,164
Materials & Supplies						
6102	Minor Tools	\$ 626	\$ 684	\$ 3,500	\$ 4,338	\$ 3,500
6104	Chemicals/Medical	320,386	335,319	350,000	250,883	275,350
6109	Lab Supplies	9,903	7,279	10,000	8,892	10,000
6110	Safety Apparel & Supplies	494	438	1,000	-	1,000
6112	Building & Grounds	2,423	2,914	4,000	6,755	4,000
6118	Fuel & Lube	3,878	3,049	3,000	2,495	3,000
	Subtotal	\$ 337,711	\$ 349,683	\$ 371,500	\$ 273,363	\$ 296,850
Services & Charges						
6302	Water Tower Inspection	\$ 2,300	\$ -	\$ 2,500	\$ 503	\$ 2,500
6303	Annual State Water Testing	17,098	16,928	19,000	7,995	19,000
6316	Vehicle Maintenance	2,271	3,504	3,000	6,166	3,000
6317	Machine/Equipment Maintenance.	14,156	31,260	20,000	24,723	20,000
6319	Equipment Calibration	11,579	9,841	15,000	10,563	11,000
6324	Computer Maintenance	60	1,064	-	-	-
6334	Publishing Fees	1,064	-	1,200	1,008	1,200
6335	Booster Station Maintenance	27,595	29,456	30,000	18,000	30,000
6365	License & Certification	1,089	1,009	1,000	201	1,000
6383	Husmann Lease (Pumping Station)	-	-	-	-	27,400
	Subtotal	\$ 77,211	\$ 93,061	\$ 91,700	\$ 69,159	\$ 115,100
Total GPWA Water Plant		\$ 614,128	\$ 666,564	\$ 677,702	\$ 584,932	\$ 652,114

GPWA Wastewater Treatment Plant
 Department No. 20 -24-00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 97,908	\$ 88,094	\$ 89,607	\$ 90,584	\$ 93,457
6011	Overtime	3,416	4,954	3,000	5,143	3,000
6016	Uniforms	1,320	1,307	1,300	1,379	1,300
6020	Pension/Civilian	8,581	6,915	6,066	7,566	6,981
6028	FICA/Medicare Tax	7,515	6,820	6,855	7,548	7,149
6032	Employee Health Insurance	15,158	16,542	18,675	18,675	20,370
6033	Employee Wellness Program	-	-	-	-	-
6048	Professional Development	-	-	-	-	-
	Subtotal	\$ 133,899	\$ 124,631	\$ 125,503	\$ 130,895	\$ 132,257
Materials & Supplies						
6102	Minor Tools	\$ 904	\$ 1,246	\$ 1,300	\$ 1,100	\$ 1,100
6104	Chemicals	20,701	32,027	38,000	60,000	60,000
6109	Lab Supplies	15,192	18,285	18,000	24,900	24,000
6110	Safety Apparel & Supplies	1,186	1,047	800	550	750
6112	Building & Grounds	3,862	3,410	4,000	3,000	3,500
6118	Fuel & Lube	3,766	1,596	4,000	2,000	2,100
	Subtotal	\$ 45,611	\$ 57,610	\$ 66,100	\$ 91,550	\$ 91,450
Services & Charges						
6312	Lift Station Maintenance	\$ 79,628	\$ 81,182	\$ 60,000	\$ 80,000	\$ 80,000
6316	Vehicle Maintenance	3,205	1,600	2,000	1,382	2,000
6317	Machine/Equipment Maintenance	99,452	62,080	40,000	60,000	50,000
6319	Equipment Calibration	480	313	600	1,147	1,000
6357	Required/Mandatory Testing	4,833	9,600	6,100	6,543	6,100
6365	License & Certification	654	342	414	1,558	1,000
6376	NPDES Discharge	7,916	111	9,000	7,884	9,000
	Subtotal	\$ 196,169	\$ 155,228	\$ 118,114	\$ 158,514	\$ 149,100
Total Wastewater Treatment Plant		\$ 375,679	\$ 337,469	\$ 309,717	\$ 380,959	\$ 372,807

GPWA Convenience Center
 Department No. 20-26-00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 35,401	\$ 36,886	\$ 37,674	\$ 40,348	\$ 39,530
6011	Overtime	530	440	1,000	814	1,000
6016	Uniforms	388	415	400	409	400
6020	Pension/Civilian	3,046	2,752	2,554	3,039	2,952
6028	FICA/Medicare Tax	2,234	2,290	2,882	2,530	3,024
6032	Employee Health Insurance	5,171	5,671	6,225	6,184	6,790
	Subtotal	\$ 46,771	\$ 48,455	\$ 50,735	\$ 53,324	\$ 53,696
Materials & Supplies						
6102	Minor Tools	\$ 203	\$ 193	\$ 200	\$ 240	\$ 200
6110	Safety Apparel & Supplies	325	356	350	350	350
6112	Building & Grounds	1,953	1,931	2,000	500	1,000
6114	Miscellaneous Supplies	198	188	200	150	200
6118	Fuel & Lube	4,277	12,217	6,000	2,500	2,500
	Subtotal	\$ 6,956	\$ 14,885	\$ 8,750	\$ 3,740	\$ 4,250
Services & Charges						
6308	Printing	\$ -	\$ 246	\$ 250	\$ -	\$ -
6316	Vehicle Maintenance	12,623	1,112	5,000	6,000	5,000
6317	Machine/Equipment Maintenance	730	940	1,500	600	750
6375	Convenience Center Contract	44,749	45,525	44,500	65,000	65,000
	Subtotal	\$ 58,103	\$ 47,824	\$ 51,250	\$ 71,600	\$ 70,750
Total Convenience Center		\$ 111,830	\$ 111,164	\$ 110,735	\$ 128,664	\$ 128,696

GPWA Line Maintenance
Department No. 20-27-00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 243,715	\$ 236,400	\$ 235,175	\$ 242,255	\$ 249,698
6011	Overtime	28,343	24,017	19,500	31,844	34,000
6016	Uniforms	5,082	1,983	4,000	4,000	4,000
6020	Pension/Civilian	22,802	19,313	15,921	20,238	18,653
6028	FICA/Medicare Tax	20,324	19,570	17,991	20,553	19,102
6032	Employee Health Insurance	40,885	45,301	50,444	47,263	54,320
6048	Professional Development	96	160	-	-	-
6054	Contract Labor	19,117	-	-	-	-
	Subtotal	\$ 380,363	\$ 346,743	\$ 343,031	\$ 366,153	\$ 379,773
Materials & Supplies						
6102	Minor Tools/Supplies	\$ 5,139	\$ 3,827	\$ 5,000	\$ 5,500	\$ 5,500
6104	Chemicals	11,287	15,684	19,000	10,776	15,000
6110	Safety Apparel & Supplies	3,546	4,422	5,000	3,500	4,000
6112	Building & Grounds	2,205	969	3,000	1,024	1,100
6114	Misc. Supplies	9	272	-	-	-
6118	Fuel & Lube	33,546	27,223	30,000	18,349	30,000
6119	Water Maintenance	85,604	112,576	50,000	83,599	85,000
6129	Water Meters	14,906	57,125	20,000	70,000	25,000
	Subtotal	\$ 156,242	\$ 222,097	\$ 132,000	\$ 192,748	\$ 165,600
Services & Charges						
6313	Street/Sidewalks	\$ 2,290	\$ 3,339	\$ 5,000	\$ 5,000	\$ 5,000
6316	Vehicle Maintenance	11,221	8,350	10,000	18,500	15,000
6317	Machine/Equipment Maintenance	58,061	18,253	31,500	20,000	22,000
6346	Services/Charges	1,530	1,669	2,000	1,700	1,700
6365	License & Certification	1,837	2,880	3,800	2,000	4,000
	Subtotal	\$ 74,940	\$ 34,490	\$ 52,300	\$ 47,200	\$ 47,700
Total Line Maintenance		\$ 611,545	\$ 603,329	\$ 527,331	\$ 606,101	\$ 593,073

Grants Fund
Department No. 30

Account Number	Description	FY 14 Acutal	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (30-00-00)						
5401	Budgeted Fund Balance	\$ -	\$ -	\$ -	\$ -	42,801
5402	Transfer from General Fund	1,500	-	50,620	50,620	-
	Transfer from General Stabilization					169,601
5418	Interest Income	167	195	-	389	350
5454	Comm Dev: Healthy Community	-	-	37,000	37,000	-
5496	Library: State Aid (ODL)	39,631	26,964	17,623	24,000	15,500
5503	Police: Victims of Crime (VOCA)		3,389	41,280	41,280	199,978
5504	Police: Bullet Proof Vest Grant	-	1,560	3,500	3,500	6,000
5505	Police: BJA Grant	1,207	-	14,900	14,900	-
5506	Comm Dev: CLG Grant (SHPO)	-	-	-	-	9,000
5507	Police: Violence Against Women (VAWA)	-	-	83,200	25,000	60,000
5510	Police: Justice Assistance (JAG)	18,496	10,000	9,900	-	-
5523	Comm Dev/Downtown Improve - ODOT	-	-	775,000	-	678,406
5524	Police: OSHA/Seat Belt Grant	4,071	248	-	-	-
5525	Community Development - ODOT	-	-	-	-	-
5528	Comm Dev: Safe Routes to School	-	-	200,000	161,530	200,000
5541	Step Grant for Liberty Lake	-	-	-	3,500	-
5543	Childrens Reading Program	-	-	-	24,900	24,000
	Total Revenue	\$ 65,072	\$ 42,357	\$ 1,233,023	\$ 386,619	\$ 1,405,636

FY 2013 Budget Totals for Grants Fund

	FY 14	FY 15	FY 16	FY 16 est	FY 17
Community Development	7,970	151,030	1,012,000	51,696	1,048,311
Library	19,132	42,225	17,623	47,900	\$ 39,500
Police	-	3,148	203,400	124,400	138,696
Fire/EMS	-	-	-	-	-
Parks	-	-	-	3,500	-
Line Maintenance	-	-	-	-	-
Transfer to General Fund	-	-	-	-	179,129
Expenditure	\$ 27,102	\$ 196,403	\$ 1,233,023	\$ 227,496	\$ 1,405,636
Revenue	\$ 65,072	\$ 42,357	\$ 1,233,023	\$ 386,619	\$ 1,405,636
	\$ 37,971	\$ (154,046)	\$ -	\$ 159,123	\$ -

Grants Fund
Department No. 30

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Materials & Supplies						
09-6110	Safety Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
	Total - Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services & Charges						
06-6394	Childrens Reading Program	\$ -	\$ -	\$ -	\$ 24,900	\$ 24,000
	Subtotal - Library	\$ -	\$ -	\$ -	\$ 24,900	\$ 24,000
07-6357	Police: OSBI Grant	\$ -	\$ -	\$ -	\$ -	\$ -
07-6358	2012 JAG - Mobile Cop	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Police Department	\$ -	\$ -	\$ -	\$ -	\$ -
	Total - Other Services & Charges	\$ -	\$ -	\$ -	\$ 24,900	\$ 24,000
Capital Outlay						
05-6573	Comm Dev: Entrance Signage	\$ -	\$ -	\$ -	\$ -	\$ -
05-6574	Comm Dev: CLG Grant (SHPO)	-	\$ -	\$ -	\$ -	\$ 15,000
05-6576	Comm Dev: Downtown Beautification	-	\$ -	\$ 775,000	\$ -	\$ 848,007
05-6577	Comm Dev: Safe Routes to School	-	\$ 151,030	\$ 200,000	\$ 14,696	\$ 185,304
05-6578	Comm Dev: Heathly Community	7,970	\$ -	\$ 37,000	\$ 37,000	\$ -
05-6579	Comm Development - ODOT	-	\$ -	\$ -	\$ -	\$ -
	Subtotal - Community Develop.	\$ 7,970	\$ 151,030	\$ 1,012,000	\$ 51,696	\$ 1,048,311
06-6502	Library: Computers (ODL)	\$ -	\$ -	\$ -	\$ -	\$ -
06-6541	Library: State Aid (ODL)	19,132	\$ 42,225	\$ 17,623	\$ 23,000	\$ 15,500
	Subtotal - Library	\$ 19,132	\$ 42,225	\$ 17,623	\$ 23,000	\$ 15,500
07-6594	Violence Against Women (VAWA)	\$ -	\$ -	\$ 104,000	\$ 25,000	\$ 12,780
07-6595	Victims of Crime (VOCA)	-	\$ 3,148	\$ 51,600	\$ 51,600	\$ 113,916
07-6596	BJA Body Camera	-	\$ -	\$ 29,800	\$ 29,800	\$ -
07-6597	Police: Bullet Proof Vest Grant	-	\$ -	\$ 7,000	\$ 7,000	\$ 12,000
07-6598	Police: Justice Assistance (JAG)	-	\$ -	\$ 11,000	\$ 11,000	\$ -
	Subtotal - Police	\$ -	\$ 3,148	\$ 203,400	\$ 124,400	\$ 138,696
09-6599	Fire/EMS: Tanker Apparatus	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Fire/EMS	\$ -	\$ -	\$ -	\$ -	\$ -

Grants Fund
 Department No. 30

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
15-6554	Step Grant for Liberty Lake	\$ -	\$ -	\$ -	\$ 3,500	\$ -
	Subtotal - Parks & Public Grounds	\$ -	\$ -	\$ -	\$ 3,500	\$ -
27-6574	Mun Svcs: Sewer Lines (CDBG)	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Line Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
	Total - Capital Outlay	\$ 27,102	\$ 196,403	\$ 1,233,023	\$ 202,596	\$ 1,202,507
Transfers:						
6905	Transfer Gen Fund: VOCA Grant	\$ -	\$ -	\$ -	\$ -	\$ 179,129
	Total - Transfers	\$ -	\$ -	\$ -	\$ -	\$ 179,129
	Total Expenditures	\$ 27,102	\$ 196,403	\$ 1,233,023	\$ 206,096	\$ 1,405,636

Hotel/Motel Tax Fund
 Department No. 45

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (45-00-00)						
5401	Budgeted Fund Balance	\$ 38,229	\$ -	\$ 37,500	\$ -	\$ -
5418	Interest Income	293	206	175	250	250
5505	Grant-Dept of Wildlife	-	-	112,500	-	-
5417	Hotel/Motel Admin Fee (5%)	10,745	8,493	8,750	8,600	10,250
5516	Tourism Portion (66.67%)	135,770	109,306	110,839	110,000	129,840
5517	Parks Portion (33.33%)	67,876	54,645	55,411	55,000	64,910
	Total Revenue	\$ 252,912	\$ 172,649	\$ 325,175	\$ 173,850	\$ 205,250
Expenditures (45-45-00)						
Materials & Supplies						
	Travel/Conventions/Tradeshows	\$ -	\$ -	\$ -	\$ -	\$ 6,000
6123	Marketing	\$ -	\$ -	\$ 73,202	\$ 80,000	\$ 65,415
	Subtotal	\$ -	\$ -	\$ 73,202	\$ 80,000	\$ 71,415
Services & Charges						
6308	Printing	\$ -	\$ 57	\$ -	\$ -	\$ 75
6342	Special Events	\$ -	\$ -	\$ 15,000	\$ 25,000	\$ 31,000
6355	Dues & Subscriptions	\$ -	\$ -	\$ 11,413	\$ -	\$ -
6367	Promote Guthrie	\$ 137,386	\$ 84,783	\$ -	\$ -	\$ -
6373	Professional Services	\$ -	\$ -	\$ 20,560	\$ 10,000	\$ 10,000
	Subtotal	\$ 137,386	\$ 84,840	\$ 46,973	\$ 35,000	\$ 41,075
Capital Outlay						
6509	Pool Improvements	\$ 28,000	\$ 21,490	\$ 45,000	\$ -	\$ -
6531	Highland Hall Entrance & Repairs	1,550	-	-	-	-
6545	Park Improvements	32,468	28	10,000	13,800	25,000
6546	Liberty Lake Improvements	53,508	40,089	150,000	1,547	43,410
	Subtotal	\$ 115,526	\$ 61,607	\$ 205,000	\$ 15,347	\$ 68,410
Fund Transfers						
6900	Transfer to General Fund	\$ -	\$ -	\$ -	\$ 20,560	\$ 24,350
	Subtotal	\$ -	\$ -	\$ -	\$ 20,560	\$ 24,350
	Total Expenditures	\$ 252,911	\$ 146,447	\$ 325,175	\$ 150,907	\$ 205,250
	Net Profit/(Loss)	\$ 0	\$ 26,202	\$ -	\$ 22,943	\$ -

Water Treatment Plant Fund
 Department No. 50

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenue 50-00-00						
5401	Budgeted Fund Balance	\$ 270,498	\$ 275,000	\$ 200,000	\$ 84,046	\$ -
5403	Transfer from GPWA Fund	673,787	671,660	744,860	744,860	845,635
5418	Interest Income	1,337	3,500	300	550	550
5452	Donations	-	-	-	-	-
5485	Water Treatment Plant Fee	350,358	350,000	355,000	365,000	365,000
5528	OWRB-DWSRF Loan (WTP)	3,038	-	-	-	-
	Total Revenue	\$ 1,299,018	\$ 1,300,160	\$ 1,300,160	\$ 1,194,456	\$ 1,211,185
Expenditures 50-50-00						
Materials & Supplies						
6114	Misc. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -				
Services & Charges						
6308	Printing	\$ 115	\$ 160	\$ 160	\$ 125	\$ 125
6373	Professional Services	-	-	-	-	-
Capital Outlay						
6500	Water Treatment Plant	\$ 3,038	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 3,038	\$ -	\$ -	\$ -	\$ -
Debt Service						
6714	2016 Revenue Note	1,295,866	1,300,000	1,300,000	1,194,331	1,211,060
	Subtotal	\$ 1,295,866	\$ 1,300,000	\$ 1,300,000	\$ 1,194,331	\$ 1,211,060
	Total Expenditures	\$ 1,299,018	\$ 1,300,160	\$ 1,300,160	\$ 1,194,456	\$ 1,211,185
	Net Profit/(Loss)	\$ (0)	\$ -	\$ -	\$ -	\$ -

Capital Projects
Department No. 54

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (54-00-00)						
5401	Budgeted Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
5402	Transfer from GPWA	387,580	388,453	339,465	339,465	334,573
5403	Transfer from General Fund	202,559	164,933	186,050	186,050	101,798
5409	Transfer from General Fund 3/4% Tax	-	-	-	-	1,220,000
5418	Interest Income	50	212	150	300	450
5431	Utility Billing User Fee	228,863	232,148	235,000	233,000	235,000
5472	Enhanced 911 Revenue	4,263	4,483	4,500	4,500	4,500
5528	OWRB-DWSRF Loan (Coyle Project)	-	527,325	-	63,382	-
5540	CDBG Grant - Sewer Extension	-	-	1,000,000	-	-
5545	BB&T Loan Proceeds	136,224	-	-	-	-
	Total Revenue	\$ 959,538	\$ 1,317,553	\$ 1,765,165	\$ 826,697	\$ 4,896,321

FY 2017 Budget Totals for Capital Projects Fund
Expenditures (54-54-00)

	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Materials & Supplies					
Facilities	\$ -	\$ -	\$ -	\$ -	\$ 1,015,084
Vehicles & Equipment	-	-	-	-	-
Infrastructure	\$ 12,828	\$ 62,044	\$ -	\$ -	\$ -
Subtotal: Materials & Supplies	\$ 12,828	\$ 62,044	\$ -	\$ -	\$ 1,015,084
Capital Outlay					
Facilities	\$ 30,179	\$ 1,452	\$ 9,900	\$ 9,900	\$ 2,631,500
Vehicles & Equipment	150,322	(195)	18,540	60,000	-
Infrastructure	270,633	717,451	1,235,000	-	185,000
Subtotal: Capital Outlay	\$ 451,134	\$ 718,709	\$ 1,263,440	\$ 69,900	\$ 2,816,500
Debt Service					
Facilities	\$ 41,229	\$ 44,910	\$ 50,842	\$ 51,386	\$ 244,172
Vehicles & Equipment	250,129	116,115	134,850	176,310	338,310
Infrastructure	306,310	358,861	334,573	334,573	334,573
Subtotal: Debt Service	\$ 597,668	\$ 519,886	\$ 520,265	\$ 562,269	\$ 917,055
Transfer					
Facilities	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure- Street Dept.	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal: Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	1,048,801	1,238,595	1,783,705	632,169	4,748,639
Net Profit/(Loss)	\$ (89,263)	\$ 78,958	\$ (18,540)	\$ 194,528	\$ 147,682

Capital Projects
 Department No. 54-54

FACILITIES EXPENDITURES

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Materials & Supplies (54-54)						
00-6308	Printing	\$ 79	\$ 83	\$ -	\$ 84	\$ 84
	Subtotal-General Government	\$ 79	\$ 83	\$ -	\$ 84	\$ 84
24-6373	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 1,015,000
	Subtotal-Wastewater Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ 1,015,000
	Total Facilities - Materials & Supplies	\$ 79	\$ 83	\$ -	\$ 84	\$ 1,015,084
Capital Outlay (54-54)						
03-6504	Stuffing/Folding Machine	\$ 7,695	\$ -	\$ -	\$ -	\$ -
	Subtotal-Finance	\$ 7,695	\$ -	\$ -	\$ -	\$ -
07-6514	E911	\$ 12,342	\$ 1,452	\$ 4,500	\$ 4,500	\$ 4,500
07-6515	Computer - Server	-	-	5,400	5,400	-
07-6592	Target Range	10,142	-	-	-	-
	Subtotal-Police	\$ 22,484	\$ 1,452	\$ 9,900	\$ 9,900	\$ 4,500
12-6534	55 Ton Equipment Haul Trailer	-	-	-	-	75,000
12-6532	Laydown Machine	-	-	-	-	150,000
	Subtotal-Streets	\$ -	\$ -	\$ -	\$ -	\$ 225,000
14-6588	Port-a-cool portable cooler	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-Fleet Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
	Cemetery Fence	\$ -	\$ -	\$ -	\$ -	\$ 300,000
	Youth and Senior Activities	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Subtotal-Parks	\$ -	\$ -	\$ -	\$ -	\$ 400,000
16-6509	Aquatic Center	\$ -	\$ -	\$ -	\$ -	\$ 1,985,000
	Subtotal-Swimming Pool	\$ -	\$ -	\$ -	\$ -	\$ 1,985,000
09-6523	60' x 60' Storage Building	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-Fire Department	\$ -	\$ -	\$ -	\$ -	\$ -
23-6503	LED Lights for Plants	\$ -	\$ -	\$ -	\$ -	\$ 17,000
	Subtotal-Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ 17,000
24-6519	Slope Mower	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-WasteWater Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27-6570	Tractor w/brush hog, box blade, loader	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-Line Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Projects
 Department No. 54-54

FACILITIES EXPENDITURES

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Total Facilities-Capital Outlay		\$ 30,179	\$ 1,452	\$ 9,900	\$ 9,900	\$ 2,631,500
Debt Service (54-54)						
02-6705	Copier Lease (6) Administration	\$ 25,532	\$ 24,943	\$ 29,950	\$ 22,000	\$ 14,400
02-6706	Lease/Purchase - Computers	9,784	9,785	9,785	18,278	-
02-6710	Lease/Purchase - Phone System	5,913	10,182	11,107	11,108	11,108
02-6714	2016 Revenue Note (WWTP/Pool)	-	-	-	-	218,664
Subtotal-Accounts Payable		\$ 41,229	\$ 44,910	\$ 50,842	\$ 51,386	\$ 244,172
Total Facilities-Debt Service		\$ 41,229	\$ 44,910	\$ 50,842	\$ 51,386	\$ 244,172
Fund Transfers						
6939	Transfer to Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal-Transfer		\$ -	\$ -	\$ -	\$ -	\$ -
Total Facilities Cost		\$ 71,486	\$ 46,446	\$ 60,742	\$ 61,369	\$ 3,890,756

Capital Projects
 Department No. 54-55

INFRASTRUCTURE

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Materials & Supplies (54-55)						
27-6373	Professional Services	\$ 12,828	\$ 62,044	\$ -	\$ -	\$ -
	Subtotal-Line Maintenance	<u>\$ 12,828</u>	<u>\$ 62,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Infrastructure - Materials & Supplies	<u>\$ 12,828</u>	<u>\$ 62,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Outlay (54-55)						
12-6521	Street Improvement Program	\$ 220,420	\$ 235,000	\$ 235,000	\$ -	\$ 185,000
	Subtotal-Street Department	<u>\$ 220,420</u>	<u>\$ 235,000</u>	<u>\$ 235,000</u>	<u>\$ -</u>	<u>\$ 185,000</u>
24-6586	Rebuild Lift Pumps	\$ 50,213	\$ 15,195	\$ -	\$ -	\$ -
	Subtotal-Wastewater Treatment Plant	<u>\$ 50,213</u>	<u>\$ 15,195</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
27-6544	Line Extensions (sewerline)	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
27-6587	Coyle Waterline Project	-	467,257	-	-	-
	Subtotal-Line Maintenance	<u>\$ -</u>	<u>\$ 467,257</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Infrastructure - Capital Outlay	<u>\$ 270,633</u>	<u>\$ 717,451</u>	<u>\$ 1,235,000</u>	<u>\$ -</u>	<u>\$ 185,000</u>
Debt Service (54-55)						
23-6714	DWSRF Waterline Project (AMR/Langston)	\$ 267,737	\$ 320,288	\$ 296,000	\$ 296,000	\$ 296,000
	Subtotal-Water Treatment Plant	<u>\$ 267,737</u>	<u>\$ 320,288</u>	<u>\$ 296,000</u>	<u>\$ 296,000</u>	<u>\$ 296,000</u>
24-6714	SRF Loan (Digester Rehab)	\$ 38,573	\$ 38,573	\$ 38,573	\$ 38,573	\$ 38,573
	Subtotal-Wastewater Treatment Plant	<u>\$ 38,573</u>	<u>\$ 38,573</u>	<u>\$ 38,573</u>	<u>\$ 38,573</u>	<u>\$ 38,573</u>
	Total Infrastructure - Debt Service	<u>\$ 306,310</u>	<u>\$ 358,861</u>	<u>\$ 334,573</u>	<u>\$ 334,573</u>	<u>\$ 334,573</u>
Fund Transfers						
01-6900	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-Transfer	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Infrastructure Cost	<u>\$ 589,771</u>	<u>\$ 1,138,356</u>	<u>\$ 1,569,573</u>	<u>\$ 334,573</u>	<u>\$ 519,573</u>

Capital Projects
 Department No. 54-56

VEHICLES & EQUIPMENT

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Capital Outlay (54-56)						
02-6542	Audio/Visual Materials	\$ -	\$ (195)	\$ -	\$ -	\$ -
	Subtotal-Administration	\$ -	\$ (195)	\$ -	\$ -	\$ -
05-6507	Vehicle - Cargo Van	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-Community Planning	\$ -	\$ -	\$ -	\$ -	\$ -
07-6507	Vehicles	66,922	-	-	-	-
	Subtotal-Police	\$ 66,922	\$ -	\$ -	\$ -	\$ -
09-6599	Tanker	-	-	-	-	-
	Subtotal-Fire/EMS	\$ -	\$ -	\$ -	\$ -	\$ -
12-6524	Bob Cat with Attachments	-	-	-	-	-
	Subtotal-Street	\$ -	\$ -	\$ -	\$ -	\$ -
14-6514	Shop Equipment	\$ 14,925	\$ -	\$ -	\$ -	\$ -
	Subtotal-Fleet Maintenance	\$ 14,925	\$ -	\$ -	\$ -	\$ -
15-6532	Mower/tractor w/Blade	\$ -	\$ -	\$ 18,540	\$ 60,000	\$ -
15-6524	Bobcat Excavator	\$ 46,181	\$ -	\$ -	\$ -	\$ -
	Subtotal-Parks	\$ 46,181	\$ -	\$ 18,540	\$ 60,000	\$ -
23-6515	4x4 Pickup	\$ 22,294	\$ -	\$ -	\$ -	\$ -
	Subtotal-Water Treatment Plant	\$ 22,294	\$ -	\$ -	\$ -	\$ -
24-6515	4x4 Pickup	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-WasteWater Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
26-6598	Dozer Undercarriage Rebuild	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-Convenience Center	\$ -	\$ -	\$ -	\$ -	\$ -
27-6570	Tractor/Loader/Box Blade	-	-	-	-	-
	Subtotal-Line Maintenance	-	-	-	-	-
	Total Vehicle/Equip - Capital Outlay	150,322	(195)	18,540	60,000	-
Debt Service (54-56)						
07-6707	Police Units (new)	-	-	-	-	122,000
07-6707	Lease/Purchase - Police Vehicles	\$ 28,462	\$ 28,462	\$ 28,462	\$ 28,462	\$ 28,462

Capital Projects
 Department No. 54-56

VEHICLES & EQUIPMENT

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
	Subtotal-Police	<u>\$ 28,462</u>	<u>\$ 28,462</u>	<u>\$ 28,462</u>	<u>\$ 28,462</u>	<u>\$ 150,462</u>
09-6709	Lease/Purchase - Fire Truck	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Subtotal-Fire/EMS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
12-6708	Lease/Purchase - 10 Wheel Dump Truck	\$ 39,091	\$ 28,467	\$ 28,467	\$ 28,467	\$ 28,467
12-6710	Lease/Purchase - Vehicles-Equipment	\$ -	\$ 27,127	\$ 27,127	\$ 27,127	\$ 27,127
12-6718	Lease/Purchase - Loader/Grader/Backhoe	\$ 32,254	\$ 32,254	\$ 32,254	\$ 32,254	\$ 32,254
	Subtotal-Street	<u>\$ 71,345</u>	<u>\$ 87,848</u>	<u>\$ 87,848</u>	<u>\$ 87,848</u>	<u>\$ 87,848</u>
14-6713	7500 lb. Capacity Fork Lift	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-Fleet Maintenance	<u>\$ -</u>				
23-6711	Lease/Purchase - 1 Ton Truck	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-Water Treatment Plant	<u>\$ -</u>				
26-6721	Lease/Purchase - Track Hoe	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-Convenience Center	<u>\$ -</u>				
27-6722	Mini Excavator	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-Line Maintenance	<u>\$ -</u>				
	Total Vehicle/Equip - Debt Service	<u>\$ 99,807</u>	<u>\$ 116,310</u>	<u>\$ 116,310</u>	<u>\$ 116,310</u>	<u>\$ 338,310</u>
Fund Transfers						
56-6930	Transfer to Grants Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal-Transfer	<u>\$ -</u>				
	Total Vehicle & Equipment Cost	<u>\$ 250,129</u>	<u>\$ 116,115</u>	<u>\$ 134,850</u>	<u>\$ 176,310</u>	<u>\$ 338,310</u>

CMOM Fund
 Department No. 55

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenue 55-00-00						
5400	Budgeted Fund Balance	\$ -	\$ -	\$ 103,585	\$ -	\$ 93,485
5402	Transfer from GPWA	\$ -	\$ -	-	-	-
5418	Interest Income	1,035	1,039	1,000	1,100	1,100
5485	OWRB-CWSRF Loan (CMOM)	290,537	-	-	-	-
5488	CMOM Fee Revenue	334,504	342,478	335,000	345,000	345,000
	Total Revenue	\$ 626,076	\$ 343,517	\$ 439,585	\$ 346,100	\$ 439,585
Expenditures 55-55-00						
Services & Charges						
6308	Printing	\$ 76	\$ 80	\$ 85	\$ 85	\$ 85
6322	Sanitary Sewer Line Maintenance	\$ 15,978	\$ -	\$ -	\$ -	\$ -
6373	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 16,054	\$ 80	\$ 85	\$ 85	\$ 85
Capital Outlay						
6547	Sanitary Sewer Line Rehab.	292,396	26,742	264,500	135,000	264,500
	Subtotal	\$ 292,396	\$ 26,742	\$ 264,500	\$ 135,000	\$ 264,500
Debt Service						
6714	OWRB Loan/Interest Payments	294,431	174,454	175,000	175,000	175,000
	Subtotal	\$ 294,431	\$ 174,454	\$ 175,000	\$ 175,000	\$ 175,000
	Total Expenditures	\$ 602,882	\$ 201,277	\$ 439,585	\$ 310,085	\$ 439,585
	Net Profit/(Loss)	\$ 23,194	\$ 142,240	\$ -	\$ 36,015	\$ -

Utility Deposit Fund
 Department No. 71

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (71-00-00)						
5418	Interest Income	\$ 1,971	\$ 2,083	\$ 1,950	\$ 2,250	\$ 2,000
	Total Revenue	\$ 1,971	\$ 2,083	\$ 1,950	\$ 2,250	\$ 2,000
Expenditures (71-71-00)						
Materials & Supplies						
	Subtotal	\$ -				
Other services & charges						
6308	Printing	\$ -	\$ 79	\$ -	\$ 80	\$ 80
	Subtotal	\$ -	\$ 79	\$ -	\$ 80	\$ 80
Capital Outlay						
	Subtotal	\$ -				
Transfers						
6900	Transfer to General Fund	\$ -	\$ -	\$ -		\$ -
6901	Transfer to GPWA Fund	\$ 1,900	\$ 1,900	\$ 1,950	\$ 1,950	\$ 1,900
	Subtotal	\$ 1,900	\$ 1,900	\$ 1,950	\$ 1,950	\$ 1,900
	Total Expenditures	\$ 1,900	\$ 1,979	\$ 1,950	\$ 2,030	\$ 1,980
	Net Income/(Loss)	\$ 71	\$ 104	\$ -	\$ 220	\$ 20

Cemetery Care
 Department No. 72

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (72-00-00)						
5401	Budgeted Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
5418	Interest Income	96	67	100	75	75
5439	Cemetery Lot Sales (12.5%)	3,964	4,477	3,500	8,000	5,500
5440	Cemetery Interments (12.5%)	<u>5,756</u>	<u>6,703</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
	Total Revenue	\$ 9,816	\$ 11,247	\$ 9,600	\$ 14,075	\$ 11,575
Expenditures (72-72-00)						
Materials & Supplies						
6112	Building & Grounds	\$ 1,711	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,711	\$ -	\$ -	\$ -	\$ -
Other Charges & Services						
6308	Printing	\$ -	\$ 164	\$ -	\$ -	\$ -
6311	Computer (City Hall)	\$ 1,719	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,719	\$ 164	\$ -	\$ -	\$ -
Services & Charges						
6519	Mower	\$ 12,775	\$ 9,500	\$ -	\$ -	\$ -
6554	Tent and Burial Supplies	\$ 11	\$ 6,397	\$ -	\$ -	\$ -
	Subtotal	\$ 12,786	\$ 15,897	\$ -	\$ -	\$ -
Debt Service						
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 16,216	\$ 16,061	\$ -	\$ -	\$ -
	Net Income/(Loss)	\$ (6,400)	\$ (4,814)	\$ 9,600	\$ 14,075	\$ 11,575

Stabilization Fund
 Department No. 80

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (80-00-00)						
5402	Transfer from General Fund	\$ -	\$ -	\$ -	\$ 218,508	\$ 65,000
5418	Interest Income	\$ 3,886	\$ 3,906	\$ 4,000	\$ 4,100	\$ 4,200
	Total Revenue	\$ 3,886	\$ 3,906	\$ 4,000	\$ 222,608	\$ 69,200

Stabilization Fund
 Department No. 81

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (80-00-00)						
5402	Transfer from GPWA	\$ -	\$ -	\$ 105,000	\$ 105,000	\$ 105,000
5418	Interest Income	\$ 1,744	\$ -	\$ 1,750	\$ 1,750	\$ 1,750
	Total Revenue	\$ 1,744	\$ -	\$ 106,750	\$ 106,750	\$ 106,750

OKC Waterline Fund
 Department No. 90

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (90-00-00)						
5400	Budgeted Fund Balance	\$ 70,518	\$ 287,514	\$ 679,850	\$ 85,608	\$ 498,500
5419	Interest Income	190	187	150	1,500	1,500
	Total Revenue	\$ 70,708	\$ 287,701	\$ 680,000	\$ 87,108	\$ 500,000
Expenditures (90-90-00)						
Materials & Supplies						
6129	Water Meters	-	-	-	-	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Other services & charges						
6373	Professional Service	\$ 14,000	\$ 15,811	\$ -	\$ 11,958	\$ -
	Subtotal	\$ 14,000	\$ 15,811	\$ -	\$ 11,958	\$ -
Capital Outlay						
6572	New Water Meters	\$ 56,708	\$ -	\$ -	\$ -	\$ -
65xx	Low Water Dam	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
6590	Bar Screen Replacement Project	\$ -	\$ 252,640	\$ -	\$ -	\$ -
6591	Rebuild East/West Primary Drive	\$ -	\$ -	\$ 45,000	19,875	\$ -
6592	Rehab Controls for Lift Stations	\$ -	\$ -	\$ -	22,275	\$ -
6593	Replace Bearings, Trick. Filters	\$ -	19,250	\$ -	-	\$ -
6594	Raw Sludge Backup Pump	\$ -	\$ -	\$ -	33,000	\$ -
6595	Sludge Removal	\$ -	\$ -	\$ 135,000	-	\$ -
	Subtotal	\$ 56,708	\$ 271,890	\$ 680,000	\$ 75,150	\$ 500,000
Transfers						
6939	Transfer to Bank of NY Mellon	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 70,708	\$ 287,701	\$ 680,000	\$ 87,108	\$ 500,000
	Net Income/(Loss)	\$ (0)	\$ 0	\$ -	\$ (0)	\$ -

Sinking Fund
 Department No. 95

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (95-00-00)						
5418	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures (95-95-00)						
Materials & Supplies						
	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other services & charges						
	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Net Income/(Loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

USDA Rural Development
 Department No. 97

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues						
5401	Budgeted Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
5418	Interest Income	\$ 57	\$ 100	\$ 85	\$ 100	\$ 85
5419	Repay Loan (Carol McPeek)	\$ 15,000	\$ 4,000	\$ 10,075	\$ 10,075	\$ 10,075
5419	Repay Loan (Willoby's)	\$ 1,559	\$ 1,247	\$ 1,247	\$ 1,247	\$ 1,247
5419	Repay Loan (Carothers)	\$ 1,385	\$ 1,850	\$ 1,770	\$ 1,800	\$ 1,770
5503	USDA Rural Grant	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	<u>\$ 18,001</u>	<u>\$ 7,197</u>	<u>\$ 13,177</u>	<u>\$ 13,222</u>	<u>\$ 13,177</u>
Expenditures						
Services & Charges						
6391	Revolving Grant	\$ 14,137	\$ -	\$ -	\$ -	\$ -
	Subtotal	<u>\$ 14,137</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 14,137</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Net Income/(Loss)	<u>\$ 3,864</u>	<u>\$ 7,197</u>	<u>\$ 13,177</u>	<u>\$ 13,222</u>	<u>\$ 13,177</u>

Airport Fund Revenue

Fund No. 98

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (98-00-00)						
5401	Budgeted Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 35,000
5408	Transfer from Airport Escrow	-	-	-	-	-
5418	Interest Income	255	208	-	450	450
5419	Miscellaneous Income	128,502	-	-	-	-
5463	Lease/Rent, Airport	25,933	25,959	25,959	26,982	26,982
5464	Fuel, Airport	9,048	9,642	11,000	8,847	11,000
5511	OAC Excise-Taxilane Extension	-	34,898	-	-	-
5512	Transfer from FAA Fund 96	549,396	235,000	-	12,600	338,400
5513	Transfer from General Fund	52,451	105,130	64,001	64,001	49,560
5515	OAC - Airport Improvements	554,417	-	-	-	-
5516	Edmond Reimbursement	88,242	112,273	109,000	109,000	122,132
	Total Revenue	\$ 1,408,244	\$ 523,111	\$ 209,960	\$ 221,880	\$ 583,524

Airport Fund
Department No. 98-98-00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Personal Services						
6010	Salaries/Wages	\$ 64,754	\$ 70,639	\$ 74,763	\$ 75,132	\$ 97,252
6019	Uniform Allowance	\$ -	\$ -	\$ -	\$ -	\$ 525
6020	Pension/Civilian	-	-	-	-	1,403
6021	ICMA	3,605	5,180	5,002	5,100	5,279
6028	FICA/Medicare Tax	4,569	5,385	5,720	4,758	7,440
6032	Employee Health Insurance	5,171	5,435	6,225	6,185	13,580
6033	Employee Wellness Program	-	-	-	-	-
6047	Mileage Per Diem	-	-	-	-	250
6048	Professional Development	2,490	2,318	4,300	1,119	4,300
	Total Personal Services	\$ 80,589	\$ 88,958	\$ 96,010	\$ 92,294	\$ 130,029
Materials & Supplies						
6101	Office Supplies	\$ 35	\$ 83	\$ 100	\$ 83	\$ 575
6102	Minor Tools	451	444	500	22	650
6110	Safety Supplies/Apparel	281	116	250	75	325
6112	Building & Grounds	23,017	16,590	17,000	17,560	19,445
6118	Fuel & Lube	3,478	1,468	4,000	830	4,000
	Total Materials & Supplies	\$ 27,262	\$ 18,701	\$ 21,850	\$ 18,570	\$ 24,995
Services & Charges						
6301	Telephone & Internet	\$ 2,180	\$ 2,422	\$ 1,300	\$ 2,523	\$ 2,600
6305	Electricity	8,310	7,602	9,500	7,182	9,500
6308	Printing	300	158	300	452	600
6311	Computer Operations	-	-	-	86	800
6315	Airport Beacon & Runway	12,594	6,192	7,000	3,690	7,000
6316	Vehicle Maintenance	1,138	3,119	1,500	397	1,500
6317	Machine/Equipment Maintenance	3,064	(227)	2,000	11	3,500
6329	Airport Insurance	15,899	14,865	17,000	10,197	17,000
6373	Professional Services	3,500	1,820	3,500	10,783	10,000
	Total Services & Charges	\$ 46,985	\$ 35,952	\$ 42,100	\$ 35,321	\$ 52,500
Capital Outlay						
6593	Terminal Addition	-	-	50,000	51,002	-
6595	Tractor/Rotary Mower/UtilityVehicle	8,917	-	-	-	-
	Total Capital Outlay	\$ 8,917	\$ -	\$ 50,000	\$ 51,002	\$ -
Debt Service						
6700	Computer Operations	\$ -	\$ -	\$ -	\$ -	\$ -

Airport Fund
Department No. 98-98-00

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Total Capital Outlay		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Transfer						
6907	Transfer to Airport Grant Escrow	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Fund Transfer		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures		<u>\$ 163,753</u>	<u>\$ 143,610</u>	<u>\$ 209,960</u>	<u>\$ 197,186</u>	<u>\$ 207,524</u>

Land Acquisition
 Department No. 98-98-93

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Expenditures						
Services & Charges						
6373	Professional Services	-	-	-	-	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay						
6506	Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
6507	Land Acquisition/NPE Funds	-	-	-	-	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service						
6751	F&M Bank Loan (Wilkins)	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Airport Improvements
Department No. 98-98-94

Account Number	Description	FY 14 Actual	FY15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Expenditures						
Services & Charges						
6373	AIP Professional Services	\$ 118,962	\$ 3,919	\$ -	\$ 14,000	\$ 88,900
	Subtotal	<u>118,962</u>	<u>3,919</u>	<u>-</u>	<u>14,000</u>	<u>88,900</u>
Capital Outlay						
6586	Runway rehab/maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
6588	Taxiway Extension - NW Development	209,564	2,966	-	-	-
6590	Taxiway C Rehabilitation	396,161	169,058	-	-	-
6591	Snow Equipment	67,807	-	-	-	-
6592	Taxiway A Repair	-	-	-	\$ -	\$ -
6510	Runway 16/34 PAPI's	-	-	-	-	-
	Rehabilitate Runway Lights	-	-	-	-	287,100
6585	ODALs	-	-	-	-	-
	Subtotal	<u>\$ 673,532</u>	<u>\$ 172,024</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 287,100</u>
	Total Expenditures	<u>\$ 792,494</u>	<u>\$ 175,942</u>	<u>\$ -</u>	<u>\$ 14,000</u>	<u>\$ 376,000</u>

Commercial Hangar Area
 Department No. 98-98-95

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Expenditures						
Services & Charges						
6373	Professional Services	\$ 29,600	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 29,600	\$ -	\$ -	\$ -	\$ -
Capital Outlay						
6508	Utilities Commercial Hangars	\$ 133,775	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 133,775	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 163,375	\$ -	\$ -	\$ -	\$ -

Guthrie Economic Development Authority
 Department No. 99

Account Number	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Estimate	FY 17 Proposed
Revenues (99-00-00)						
5402	Transfer from GPWA Fund	\$ -	\$ -	\$ -		\$ -
5418	Interest Income	10	10	10	40	40
5464	Lease/Rent-Spirit Wing	14,900	14,900	14,900	14,900	14,900
5467	Lease/Rent-EEDA Airport/Structures	-	5,587	5,587	2,720	2,720
	Total Revenue	\$ 14,910	\$ 20,497	\$ 20,497	\$ 17,660	\$ 17,660
Expenditures (99-99-00)						
Debt Service						
6702	Loan Payment (Spirit Wing)	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
6706	Loan Payment (EEDA) Airport	\$ -	\$ 5,587	\$ 5,587	\$ 2,720	\$ 2,720
	Subtotal	\$ 12,500	\$ 18,087	\$ 18,087	\$ 15,220	\$ 15,220
	Total Expenditures	\$ 12,500	\$ 18,087	\$ 18,087	\$ 15,220	\$ 15,220
	Net Income/Loss	\$ 2,410	\$ 2,410	\$ 2,410	\$ 2,440	\$ 2,440

CDBG - Spirit Wing - Note Matures 12/1/2021

CITY OF GUTHRIE
MONTHLY TREASURER'S REPORT
July 31, 2016

	BANK OR DEPOSITORY	ACCT. TYPE	RATE	DATE OF MATURITY	BEGINNING BALANCE	DEPOSITS	WITH-DRAWALS	ENDING CASH BALANCE
General	InterBank	MM	0.15		\$105,850.43	\$39,388.01	\$800.00	\$144,438.44
	F & M Bank	MM	0.25		\$593,791.97	\$594,878.20	\$683,657.35	\$505,012.82
	Total: General Fund				\$699,642.40	\$634,266.21	\$684,457.35	\$649,451.26
Stabilization Fund	F & M Bank	MM	0.50		\$898,662.01	\$18,596.94	\$0.00	\$917,258.95
Cemetery Care	F & M Bank	MM	0.25		\$36,751.94	\$1,204.79	\$0.00	\$37,956.73
Hotel/Motel Tax	F & M Bank	MM	66.67% Tourism		\$4,642.45	\$21,603.94	\$9,512.91	\$16,733.48
		MM	33.33% Parks		\$57,259.71	\$10,804.65	\$77.82	\$67,986.54
		MM	5.00% Admin Fee		\$16,174.52	\$983.12	\$0.00	\$17,157.64
		Total: Hotel/Motel Tax				\$78,076.68	\$33,391.71	\$9,590.73
Sinking Fund	InterBank	MM	0.00		\$455.05	\$0.00	\$0.00	\$455.05
GIDA	F & M Bank	MM	0.25		\$15,368.57	\$3,728.74	\$1,041.66	\$18,055.65
Airport Grant	InterBank	MM	0.00		\$220,257.66	\$0.00	\$175,000.00	\$45,257.66
Airport Fund	F & M Bank	MM	0.25		\$132,137.46	\$213,092.71	\$219,641.69	\$125,588.48
USDA Rural Devel.	InterBank	MM	0.15		\$67,745.57	\$11.48	\$0.00	\$67,757.05
Fire/EMS Fund	F & M Bank	MM	0.50		\$14,896.36	\$250,946.39	\$166,757.61	\$99,085.14
Capital Projects	F & M Bank	MM	0.25		\$234,884.35	\$59,880.28	\$34,840.03	\$259,924.60
Grants Fund	InterBank	MM	0.15		\$49,018.23	\$5,221.05	\$0.00	\$54,239.28
	F & M Bank	MM	0.25		\$171,831.56	\$6,086.24	\$19,687.28	\$158,230.52
	Total: Grants				\$220,849.79	\$11,307.29	\$19,687.28	\$212,469.80
Fed Equitable Sharing	InterBank	MM	0.25		\$1,598.15	\$0.07	\$0.00	\$1,598.22
GPWA	InterBank	MM	0.15		\$35,439.45	\$53,880.10	\$0.00	\$89,319.55
	F & M Bank	MM	0.50		\$170,076.17	\$516,249.88	\$553,805.06	\$132,520.99
	Bancfirst -Drafts	MM	0.05		\$10,346.48	\$70,269.13	\$209.58	\$80,406.03
	Total: GPWA Operating				\$215,862.10	\$640,399.11	\$554,014.64	\$302,246.57
Stabilization Fund	F & M Bank	MM	0.50		\$431,592.89	\$8,936.31	\$0.00	\$440,529.20
Meter Deposits	InterBank	SN	0.15		\$9,050.79	\$1.53	\$0.00	\$9,052.32
	F & M Bank	MM	0.50		\$388,732.03	\$8,632.23	\$8,944.98	\$388,419.28
	InterBank	CD	0.30	5/26/2017	\$99,000.00	\$0.00	\$0.00	\$99,000.00
	Total: Meter Deposits				\$496,782.82	\$8,633.76	\$8,944.98	\$496,471.60
WTP Fund	Bancfirst - WTP	MM	0.05		\$97,058.16	\$4.12	\$0.00	\$97,062.28
	F & M Bank	MM	0.50		\$44,100.32	\$86,723.42	\$66,320.93	\$64,502.81
	Total: Water Treatment Plant				\$141,158.48	\$86,727.54	\$66,320.93	\$161,565.09
CMOM Fund	F & M Bank	MM	0.50		\$155,373.69	\$23,697.48	\$43,526.24	\$135,544.93
	F & M Bank	MM	0.50		\$40,620.90	\$17.25	\$0.00	\$40,638.15
	Total: CMOM				\$195,994.59	\$23,714.73	\$43,526.24	\$176,183.08
OWRB-Coyle Project	F & M Bank	MM	0.25		\$0.00	\$0.00	\$0.00	\$0.00
Trusts								
OKC Waterline	Bank of Oklahoma	TR	0.01		\$1,458,342.45	\$276.09	\$0.00	\$1,458,618.54

FY 2015-2016

GENERAL FUND

STATEMENT OF ESTIMATE - ACTUAL REVENUES

Jul-16

83.33%

Revenue Source	Annual Budget	YTD Estimate	Current Month Collected	YTD Actual	YTD Variance	Percent Variance	Percent Total Collected
Sales Tax Revenue	\$4,775,000	\$3,979,166.67	\$384,269	\$3,947,067	(\$32,100)	-0.81%	82.66%
Use Tax	\$185,000	\$154,166.67	\$19,855	\$224,613	\$70,446	45.69%	121.41%
Cigarette Tax Revenue	\$56,000	\$46,666.67	\$4,832	\$47,043	\$377	0.81%	84.01%
Franchise Taxes	\$530,000	\$441,666.67	\$32,911	\$370,163	(\$71,504)	-16.19%	69.84%
Licenses & Permits	\$137,180	\$114,316.67	\$9,506	\$122,002	\$7,686	6.72%	88.94%
Com. Vehicle Tax	\$82,000	\$68,333.33	\$7,021	\$65,993	(\$2,340)	-3.42%	80.48%
Gas Excise Tax	\$30,000	\$25,000.00	\$2,292	\$18,320	(\$6,680)	-26.72%	61.07%
Alcoholic Beverage Tax	\$95,000	\$79,166.67	\$7,713	\$80,152	\$985	1.24%	84.37%
Rents & Royalties	\$27,500	\$22,916.67	\$1,475	\$27,013	\$4,096	17.87%	98.23%
Cemetery Revenue	\$70,000	\$58,333.33	\$8,378	\$103,228	\$44,895	76.96%	147.47%
Court Fines/Forfeiture	\$275,500	\$229,583.33	\$30,662	\$311,474	\$81,890	35.67%	113.06%
Interest	\$2,200	\$1,833.33	\$242	\$2,473	\$640	34.91%	112.42%
Library Fines & Fees	\$15,000	\$12,500.00	\$979	\$10,324	(\$2,176)	-17.41%	68.82%
Lake Fees/Permits/Store	\$52,500	\$43,750.00	\$7,619	\$34,319	(\$9,431)	-21.56%	65.37%
School Resource Officer	\$64,000	\$53,333.33	\$0	\$64,000	\$10,667	20.00%	100.00%
Reimb Rev/Misc. Income	\$151,808	\$126,506.67	\$48,213	\$139,084	\$12,577	9.94%	91.62%
Planning/Bd of Adjustments	\$3,000	\$2,500.00	\$50	\$3,680	\$1,180	47.18%	122.65%
Oil/Gas Inspect/Leases	\$19,500	\$16,250.00	\$0	\$3,500	(\$12,750)	-78.46%	17.95%
Sale of Property	\$20,000	\$16,666.67	\$0	\$0	(\$16,667)	0.00%	0.00%
Weed Abatement	\$15,000	\$12,500.00	\$759	\$9,949	(\$2,551)	-20.40%	66.33%
Subtotal	\$6,606,188	\$5,505,157	\$566,777	\$5,584,396	\$79,239	1.44%	84.53%
Transfer from GPWA	\$1,941,667	\$1,618,055.83	\$157,256	\$1,578,034	(\$40,022)	-2.47%	81.27%
Transfer from Hotel/Motel	\$20,560	\$17,133.33	\$0	\$20,560	\$3,427	20.00%	100.00%
Budgeted Fund Balance	\$220,000	\$183,333.33	\$29,738	\$217,847	\$34,514	0.00%	0.00%
TOTALS	\$8,788,415	\$7,323,679	\$753,772	\$7,400,836	\$77,157	1.05%	84.21%

GENERAL FUND

DEPARTMENT EXPENDITURE SUMMARY

Jul-16

83.33%

Department	Annual Budget	YTD Estimate	Current Month Expend	% of Budget	YTD Expend	% of Budget	Remaining Budget
General Government	\$976,491	\$813,742.50	\$82,580	8.46%	\$726,077	74.36%	\$250,414
Administration	\$514,412	\$428,676.67	\$38,071	7.40%	\$420,597	81.76%	\$93,815
Finance	\$134,712	\$112,260.00	\$9,919	7.36%	\$112,688	83.65%	\$22,024
Planning	\$247,259	\$206,049.17	\$16,894	6.83%	\$196,090	79.31%	\$51,169
Library	\$229,754	\$191,461.67	\$17,847	7.77%	\$185,179	80.60%	\$44,575
Police	\$2,166,527	\$1,805,439.17	\$215,511	9.95%	\$2,067,839	95.44%	\$98,688
Street	\$606,988	\$505,823.33	\$45,968	7.57%	\$417,663	68.81%	\$189,325
Vehicle Maintenance	\$158,243	\$131,869.17	\$13,852	8.75%	\$130,789	82.65%	\$27,454
Parks & Public Grounds	\$463,827	\$386,522.50	\$43,707	9.42%	\$436,164	94.04%	\$27,663
Transfer to GPWA Fund	\$1,591,667	\$1,326,389.17	\$128,090	8.05%	\$1,286,367	80.82%	\$305,300
Transfer to Grants Fund	\$50,620	\$42,183.33	\$4,218	8.33%	\$42,183	83.33%	\$8,437
Transfer to Fire/EMS Fund	\$1,177,995	\$981,662.50	\$98,070	8.33%	\$987,375	83.82%	\$190,621
Transfer to Capital Project	\$187,411	\$156,175.83	\$15,504	8.27%	\$156,403	83.45%	\$31,008
Transfer to Airport Fund	\$64,001	\$53,334.17	\$5,333	8.33%	\$53,334	83.33%	\$10,667
Transfer to Stabilization Fund	\$218,508	\$182,090.00	\$18,209	8.33%	\$182,090	83.33%	\$36,418
TOTALS	\$8,788,415	\$7,323,679	\$753,772	8.58%	\$7,400,836	84.21%	\$1,387,579

GUTHRIE PUBLIC WORKS AUTHORITY

STATEMENT OF ESTIMATE - ACTUAL REVENUES

Jul-16

83.33%

Revenue Source	Annual Budget	YTD Estimate	Current Month Collected	YTD Actual	YTD Variance	Percent Variance	Percent Total Collected
Water	\$2,624,075	\$2,133,372.98	\$260,009	\$2,222,592	\$89,219	4.18%	84.70%
Sewer	\$800,000	\$666,666.67	\$66,588	\$691,465	\$24,799	3.72%	86.43%
Sanitation	\$1,190,000	\$991,666.67	\$102,235	\$1,011,121	\$19,454	1.96%	84.97%
Convenience Center	\$55,000	\$45,833.33	\$7,325	\$64,112	\$18,279	39.88%	116.57%
Inter-Governmental ODOT	\$938,959	\$782,465.83	\$226,629	\$226,629	(\$555,837)	-71.04%	24.14%
Interest	\$1,750	\$1,458.33	\$59	\$1,801	\$343	23.53%	102.94%
Rents & Royalties	\$10,000	\$8,333.33	\$2,507	\$5,665	(\$2,669)	-32.02%	56.65%
Transfer-Other Funds	\$1,593,567	\$1,327,972.50	\$128,250	\$1,287,806	(\$40,167)	-3.02%	80.81%
Miscellaneous	\$136,281	\$113,567.50	\$14,675	\$134,273	\$20,705	18.23%	98.53%
Late Charges	\$48,000	\$40,000.00	\$4,010	\$41,020	\$1,020	2.55%	85.46%
Extension Charges	\$4,500	\$3,750.00	\$415	\$4,110	\$360	9.60%	91.33%
Service Initiation	\$20,000	\$16,666.67	\$2,175	\$24,750	\$8,083	48.50%	123.75%
Sale of Station/Park Barn	\$21,000	\$17,500.00	\$0	\$12,250	(\$5,250)	-30.00%	58.33%
Subtotal	\$7,443,132	\$6,149,254	\$814,877	\$5,727,594	(\$421,660)	-6.86%	76.95%
Budgeted Fund Balance	\$216,009	\$180,007.50	\$0	\$474,395	\$294,388	0.00%	0.00%
TOTALS	\$7,659,141	\$6,329,261	\$814,877	\$6,201,989	(\$127,273)	-2.01%	80.97%

GUTHRIE PUBLIC WORKS DEPARTMENT

DEPARTMENT EXPENDITURE SUMMARY

Jul-16 83.33%

Department	Annual Budget	YTD Estimate	Current Month Expend	% of Budget	YTD Expend	% of Budget	Remaining Budget
General Government	\$1,652,124	\$1,376,770.00	\$161,766	9.79%	\$1,234,312	74.71%	\$417,812
Administration	\$288,274	\$240,228.33	\$23,509	8.15%	\$254,092	88.14%	\$34,181
Water Plant	\$678,602	\$565,501.67	\$60,406	8.90%	\$481,151	70.90%	\$197,451
Wastewater Plant	\$310,467	\$258,722.50	\$58,633	18.89%	\$312,134	100.54%	(\$1,668)
Convenience Center	\$110,835	\$92,362.50	\$9,252	8.35%	\$107,735	97.20%	\$3,100
Line Maintenance	\$587,847	\$489,872.50	\$48,137	8.19%	\$492,227	83.73%	\$95,619
Sanitation Contract	\$880,000	\$733,333.33	\$75,789	8.61%	\$741,707	84.28%	\$138,292
Swimming Pool	\$18,500	\$15,416.67	\$1,120	6.05%	\$7,994	43.21%	\$10,506
Transfer-General Fund	\$1,591,667	\$1,326,389.17	\$128,090	8.05%	\$1,286,367	80.82%	\$305,299
Transfer-General Fund	\$350,000	\$291,666.67	\$29,167	8.33%	\$291,667	83.33%	\$58,332
Transfer-Capital Project	\$340,965	\$284,137.50	\$28,289	8.30%	\$284,388	83.41%	\$56,577
Transfer-WTP Fund	\$744,860	\$620,716.67	\$62,072	8.33%	\$620,717	83.33%	\$124,142
Transfer-Stabilization	\$105,000	\$87,500.00	\$8,750	8.33%	\$87,500	83.33%	\$17,499
TOTALS	\$7,659,141	\$6,382,618	\$694,978	9.07%	\$6,201,989	80.97%	\$1,457,141

FY 2015-2016

FIRE/EMS FUND

STATEMENT OF ESTIMATE - ACTUAL REVENUES & EXPENDITURES

REVENUE SUMMARY

Jul-16

83.33%

Revenue Source	Annual Budget	YTD Estimate	Current Month Collected	YTD Actual	YTD Variance	Percent Variance	Percent Total Collected
FEMA Reimbursable	\$63,625	\$53,021	\$0	\$63,625	\$10,604	20.00%	
Interest Income	\$300	\$250	\$28	\$285	\$35	13.85%	0.00%
Miscellaneous Income	\$7,860	\$6,550	\$6,400	\$14,237	\$7,687	117.35%	181.13%
Ambulance Fees	\$660,000	\$550,000	\$58,447	\$599,777	\$49,777	9.05%	90.88%
EMS Contract	\$345,000	\$287,500	\$29,201	\$292,008	\$4,508	1.57%	84.64%
EMS - Ambulance	\$114,375	\$95,313	\$0	\$95,806	\$493	0.52%	83.76%
Fire Run Charges	\$2,500	\$2,083	\$250	\$900	(\$1,183)	-56.80%	36.00%
Fire Subscriptions	\$10,000	\$8,333	\$0	\$11,885	\$3,552	42.62%	118.85%
BB&T Loan Proceeds	\$175,725	\$146,438	\$0	\$175,725	\$29,288	20.00%	100.00%
Subtotal	\$1,379,385	\$1,149,488	\$94,326	\$1,254,248	\$104,760	9.11%	90.93%
Transfer from General Fund	\$1,177,515	\$981,262.50	\$98,070	\$987,375	\$6,112	0.62%	83.85%
Budgeted Fund Balance	\$0	\$0.00	\$0	\$0	\$0	0.00%	0.00%
TOTALS	\$2,556,900	\$2,130,750	\$192,396	\$2,241,622	\$110,872	5.20%	87.67%

EXPENDITURE SUMMARY

Department	Annual Budget	YTD Estimate	Current Month Expend	% of Budget	YTD Expend	% of Budget	Remaining Budget
Fire Suppression	\$937,388	\$781,156.88	\$61,002	6.51%	\$821,371	87.62%	\$116,017
Emergency Medical (EMS)	\$1,518,561	\$1,265,467.50	\$114,912	7.57%	\$1,376,437	90.64%	\$142,124
Fire Prevention	\$100,951	\$84,125.83	\$7,253	7.19%	\$86,751	85.93%	\$14,200
TOTALS	\$2,556,900	\$2,130,750	\$183,168	7.16%	\$2,284,559	89.35%	\$272,341

FY 2015-2016

AIRPORT FUND

STATEMENT OF ESTIMATE - ACTUAL REVENUES & EXPENDITURES

REVENUE SUMMARY

Jul-16

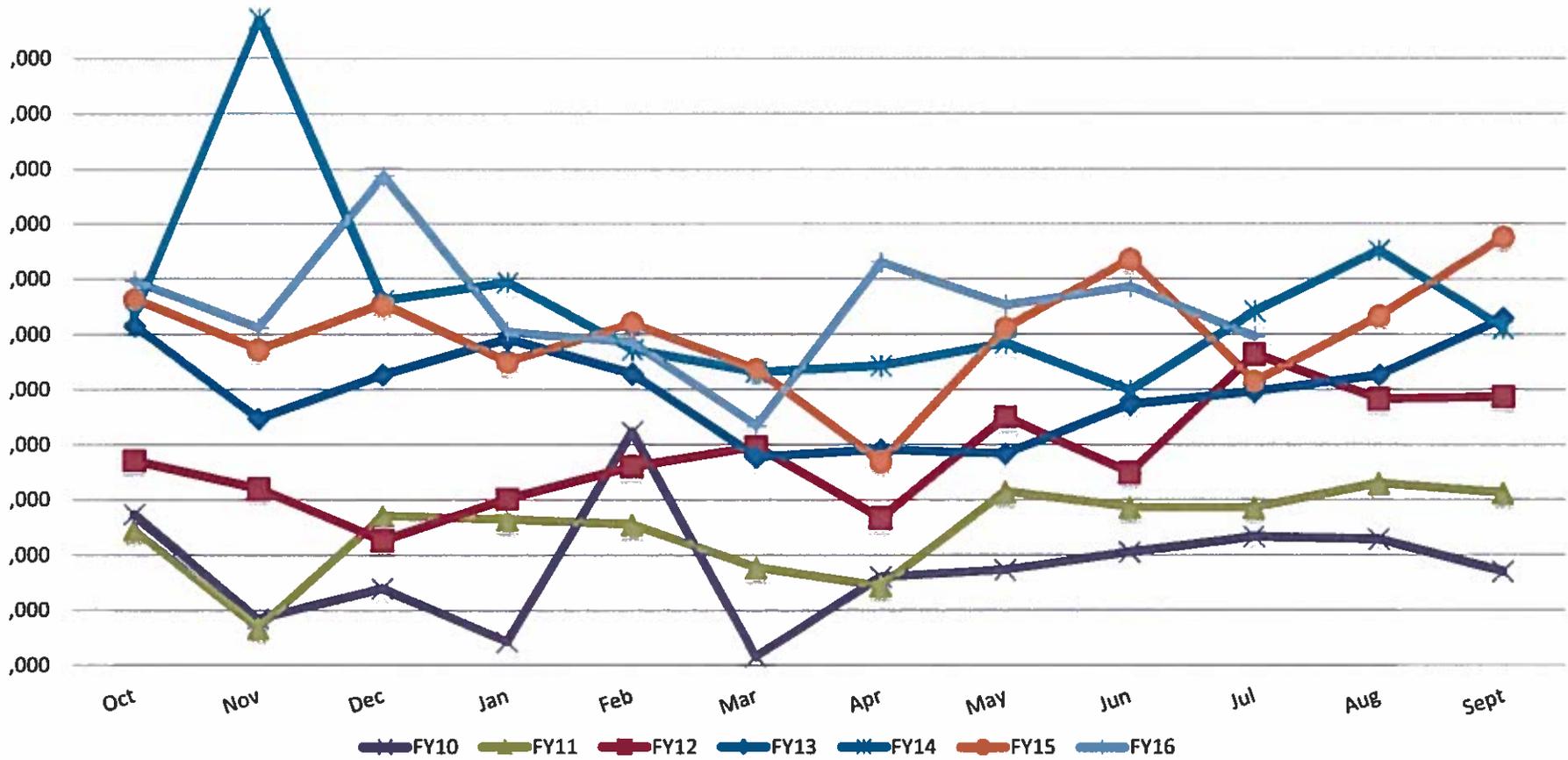
83.33%

Revenue Source	Annual Budget	YTD Estimate	Current Month Collected	YTD Actual	YTD Variance	Percent Variance	Percent Total Collected
Interest Income	\$0	\$0	\$31	\$402	\$402	0.00%	0.00%
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
Lease/Rent, Airport	\$25,959	\$21,633	\$227	\$26,984	\$5,352	0.00%	0.00%
Airport Fuel	\$11,000	\$9,167	\$0	\$6,877	(\$2,289)	-24.98%	0.00%
FAA-Snow Equipment	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
State Grants	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
Reimbursement-City of Edmond	\$109,000	\$90,833	\$32,502	\$77,058	(\$13,775)	-15.17%	70.70%
Subtotal	\$145,959	\$121,633	\$32,759	\$111,321	(\$10,311)	-8.48%	76.27%
Transfer from General Fund	\$64,001	\$53,334.17	\$5,333	\$53,334	\$0	0.00%	83.33%
Transfer from FAA Grant Fund	\$0	\$0.00	\$175,000	\$175,000	\$175,000	0.00%	0.00%
Budgeted Fund Balance	\$0	\$0.00	\$0	\$0	\$0	0.00%	0.00%
TOTALS	\$209,960	\$174,967	\$213,093	\$339,655	\$164,689	94.13%	161.77%

EXPENDITURE SUMMARY

Department	Annual Budget	YTD Estimate	Current Month Expend	% of Budget	YTD Expend	% of Budget	Remaining Budget
Airport Maintenance & Operations	\$209,960	\$174,966.67	\$11,591	5.52%	\$171,347	81.61%	\$38,613
Airport Improvements	\$0	\$0.00	\$208,566	0.00%	\$238,068	0.00%	(\$238,068)
TOTALS	\$209,960	\$174,967	\$220,157	104.86%	\$409,415	195.00%	(\$199,455)

Monthly Sales Tax Net Payment



Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	August	Sept	Total
\$319,745	\$281,954	\$292,943	\$273,582	\$349,723	\$268,222	\$297,278	\$299,815	\$306,161	\$311,865	\$310,885	\$299,022	3,611,194.83
\$314,336	\$278,586	\$319,195	\$318,008	\$316,227	\$300,630	\$293,949	\$327,993	\$322,418	\$322,249	\$331,039	\$327,508	3,772,139.24
\$339,165	\$328,984	\$310,410	\$325,391	\$337,025	\$344,397	\$318,524	\$355,183	\$334,864	\$378,085	\$361,614	\$362,446	\$4,096,089.03
\$388,273	\$354,465	\$370,407	\$383,386	\$370,842	\$340,607	\$343,333	\$341,839	\$359,703	\$364,339	\$370,401	\$390,849	\$4,378,443.40
\$392,062	\$499,587	\$397,062	\$403,794	\$379,647	\$371,494	\$373,833	\$382,019	\$364,788	\$393,218	\$415,441	\$387,305	\$4,760,249.94
\$397,836	\$379,665	\$396,019	\$375,253	\$388,933	\$372,476	\$338,997	\$387,380	\$412,193	\$368,109	\$391,622	\$420,145	\$4,628,628.94
\$404,179	\$387,402	\$442,598	\$385,845	\$382,190	\$351,864	\$411,007	\$395,421	\$402,291	\$384,269			\$3,947,066.64