

## RESOLUTION #2014-03

A RESOLUTION OF THE TRUSTEES OF THE TOWN OF OKEENE, OKLAHOMA, ADOPTING THE OPERATING BUDGETS FOR THE GENERAL, CEMETERY, STREET, LIBRARY AND AIRPORT FUNDS OF THE TOWN OF OKEENE FOR FISCAL YEAR 2014-2015.

WHEREAS, the Trustees of the Town of Okeene, Oklahoma have completed the process required in 11 O.S., Sec. 17-201, et seq; and,

WHEREAS, agreement has been reached relative to the estimated revenues, and necessary appropriations for the various accounts with the various funds for the 2014-2015 fiscal year; and,

WHEREAS, the appropriations must be approved by resolution.

NOW THEREFORE BE IT RESOLVED BY THE TRUSTEES OF OKEENE, OKLAHOMA THAT:

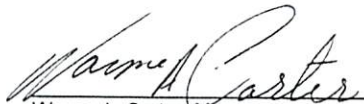
Section 1. the 2014-2015 fiscal year operating budgets be adopted in the total amounts in this resolution's attachment which list expenditures by department and classifications as required by 11 O.S. Sec. 17-213;


Section 2. the resolution and a copy of the adopted budget be transmitted to the Oklahoma State Auditor and Inspector, and one copy to the Clerk of the Town of Okeene.

PASSED AND APPROVED BY THE TRUSTEES OF OKEENE, OKLAHOMA THIS

10<sup>th</sup> DAY OF June, 2014.



  
Wayne A. Carter, Mayor

  
Roberta L. Brickman, Town Clerk



Blaine

## RESOLUTION #2014-05

A RESOLUTION OF THE TRUSTEES OF THE OKEENE PUBLIC WORKS AUTHORITY OF OKEENE, OKLAHOMA, ADOPTING THE OPERATING BUDGETS FOR THE PUBLIC WORKS AUTHORITY FUND OF THE TOWN OF OKEENE FOR FISCAL YEAR 2014-2015.

WHEREAS, the Trustees of the Okeene Public Works Authority of Okeene, Oklahoma have completed the process required in 11 O.S., Sec. 17-201, et seq: and,

WHEREAS, agreement has been reached relative to the estimated revenues, and necessary appropriations for the various accounts with the various funds for the 2014-2015 fiscal years; and,

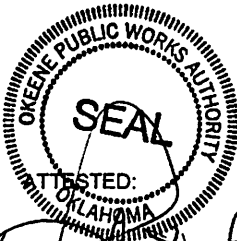
WHEREAS, the appropriations must be approved by resolution.

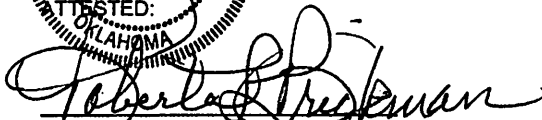
NOW THEREFORE BE IT RESOLVED BY THE TRUSTEES OF THE OKEENE PUBLIC WORKS AUTHORITY OF OKEENE, OKLAHOMA THAT:

Section 1. the 2014-2015 fiscal year operating budgets be adopted in the total amounts in this resolution's attachment which list expenditures by department and classifications as required by 11 O.S. Sec. 17-213;

Section 2. the resolution and a copy of the adopted budget be transmitted to the Oklahoma State Auditor and Inspector, and one copy to the Clerk of the Town of Okeene.

PASSED AND APPROVED BY THE TRUSTEES OF THE OKEENE PUBLIC WORKS AUTHORITY OF OKEENE, OKLAHOMA THIS 10<sup>th</sup> DAY OF June, 2014.



  
Roberta L. Brickman, Secretary

  
Wayne A. Carter, Chairman

**TOWN OF OKEENE, OKLAHOMA**  
**Fiscal Year 2014 / 2015 Annual Budget**

---

**BUDGET MEMO**

---

May 13, 2014

The 2014 / 2015 Annual Budget for the Town of Okeene is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act. The budget includes the following highlights for the fiscal year:

Recurring revenues are budgeted at 90%, as indicated. If collected at 100%, that will generate about \$49,300.

The budget includes 3% rate increases for utility services provided by the City, generating an estimated \$81,870.

Pay increases of 3% has been included for all full time employees. Raises will be allocated by the City Administrator. The cost of the raise is estimated at \$3,792 and \$5,870 for the General Fund and OPWA, respectively. That increase in benefits, the increase is benefits additional \$569 General (\$4,331), \$880 OPWA (\$6,750 ).

An additional part-time employee splitting time with General Fund Admin and OPWA Customer Service is include in this budget increasing expenses by \$13,847.

An additional part-time Library employee is budgeted, increasing expenses by \$5,230.

General Fund capital improvements include:

General Government	\$ 1,500
Emergency Management	3,408
Police Department	2,880
Fire Department	40,650
Park Department	8,500
	<u>\$ 56,938</u>

PWA capital improvements include:

Administration Department	\$ 7,297
Electric Department	7,500
Sewer Department	17,500
Water Department	26,819
	<u>\$ 59,116</u>

The bucket truck included in PWA Capital Outlay for \$168,000 is proposed to be self financed from the existings cash reserves. This would result in a Debt Service to be paid over 5 years at 2% interest.

Street Fund capital improvements include \$50,000 in paving primarily funded with transfers in from the General Fund and the Public Works Authority.

Library capital improvements include \$80,500 expected for the Library Expansion project, and other capital outlay of \$15,485.

The Airport includes \$550,000 in Capital Outlay. This is expense is 90% grant funded.

The following debt issues are included in the budget:

Police Department	5,484	1 Car @ FNB Aug 15, 2% over CD rate
Fire Department	8,602	Fire Truck Bed @ SGB Nov 2016
Electric Department	35,336	Bucket truck
Sewer Department	181,000	2007 bonds
Water Department	26,901	OWRB #2
Water Department	13,650	Backhoe @ SGB Oct 2016

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the fiscal year 2014 / 2015 budget was initially presented to Council on May 13, 2014 for consideration. A public hearing will be scheduled for Tuesday, June 10, 2014.

The legal level of control for the City's 2014 / 2015 budget is established at the Department level. Additional detail is provided for analysis purposes only.

If you have any questions, please contact Meredith Meacham Wilson.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given the the proposed Town of Okeene Fiscal Year 2014/ 2015 Annual Budget will be considered at a public hearing held Tuesday, June 10, 2014. Copies of the proposed budget are available for review in the Office of the City Clerk, PO Box 800, Okeene, Oklahoma 73763.

Notice is hereby given that the Town of Okeene 2014 / 2015 Annual Budget will be adopted during a meeting of the Town Council on June 10, 2014.

## TOWN OF OKEENE, OKLAHOMA

Fiscal Year 2014 / 2015 Annual Budget

### BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	Net Change	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 10,000	\$ 712,926	\$ (712,507)	\$ 419	\$ 10,419
<b>ENTERPRISE FUNDS</b>					
Public Works Authority	\$ 956,977	\$ 2,856,430	\$ (2,855,003)	\$ 1,427	\$ 958,404
<b>SPECIAL REVENUE FUNDS</b>					
Cemetery Care Fund	\$ 63,758	\$ 800	\$ (8,500)	\$ (7,700)	\$ 56,058
Street	30,000	56,847	(71,250)	(14,403)	15,597
Library	275,325	5,500	(139,185)	(133,685)	141,640
Airport	90,000	513,400	(558,000)	(44,600)	45,400
<b>TOTAL SPECIAL REVENUE FUNDS</b>	\$ 459,083	\$ 576,547	\$ (776,935)	\$ (200,388)	\$ 258,696
<b>GRAND TOTAL ALL FUNDS</b>	\$ 1,426,060	\$ 4,145,903	\$ (4,344,445)	\$ (198,542)	\$ 1,227,518

**General Fund**  
**Fiscal Year 2014 / 2015 Annual Budget**

	ACTUAL YTD 2012/2013	AMENDED BUDGET FY 2013/2014	PROJECTED YTD 2013/2014	PROPOSED BUDGET 2014/2015	
<b>OPERATING REVENUES</b>					
Sales tax	405,859	400,036	407,968	367,171	** 90%
Use Tax	55,386	21,027	49,435	44,491	** 90%
Franchise Tax	15,915	49,694	16,379	14,741	** 90%
Beverage Tax	14,046	13,293	14,703	13,232	** 90%
Tobacco Tax	5,337	5,137	4,600	4,140	** 90%
Swimming Pool Fees/donation	9,545	2,500	2,885	2,500	
Golf Course Fees	7,686	8,000	3,007	8,000	
Police fine	16,721	20,000	12,536	20,000	
Fire runs	28,406	15,000	10,687	15,000	
Rental revenues	6,453	5,000	6,762	5,000	
Licenses & Permits	1,730	1,000	1,068	1,000	
Grants	10,000	-	-	-	
Donations	21,681	151,000	209,638	-	
Interest	261	150	292	150	
Other Revenue	9,509	7,000	7,663	5,000	
<b>TOTAL OPERATING REVENUES</b>	<b>608,535</b>	<b>698,836</b>	<b>747,621</b>	<b>500,426</b>	
<b>OPERATING EXPENSES</b>					
<b>General Government</b>					
Personal Services	74,410	81,000	79,592	88,000	
Materials and Supplies	8,581	8,000	11,289	12,500	
Other Services and Charges	81,049	95,000	61,600	75,000	
Capital Outlay - <i>General Government</i>	-	32,747	22,425	1,500	
Capital Outlay - <i>Emergency Management</i>	-	-	-	3,408	
<b>Total General Government</b>	<b>164,040</b>	<b>216,747</b>	<b>174,906</b>	<b>180,408</b>	
<b>Community Building Department</b>					
Personal Services	2,910	3,000	2,556	3,000	
Materials and Supplies	371	350	273	350	
Other Services and Charges	2,264	2,750	2,546	2,750	
Capital Outlay	-	-	-	-	
Generator- electrical hook up	-	3,566	-	-	
<b>Total Community Building Department</b>	<b>5,545</b>	<b>9,666</b>	<b>5,375</b>	<b>6,100</b>	
<b>Police Department</b>					
Personal Services	115,717	135,000	130,621	135,000	
Materials and Supplies	14,768	18,600	12,887	16,600	
Other Services and Charges	42,012	41,564	40,355	42,000	
Capital Outlay	-	35,250	39,639	2,880	
Debt Service - 1 Car: FNB Aug 15	-	5,484	5,485	5,484	
<b>Total Police Department</b>	<b>172,497</b>	<b>235,898</b>	<b>228,986</b>	<b>201,964</b>	
<b>Fire Department</b>					
Personal Services	16,601	19,000	16,500	19,000	
Materials and Supplies	24,696	10,000	8,719	10,000	
Other Services and Charges	16,417	24,000	24,433	25,000	
Capital Outlay	-	45,000	40,500	40,650	
Debt Service - Fire Truck Bed-SGB 2016	-	8,602	8,602	8,602	
Debt Service - Brush truck: FNB 2014	-	6,919	6,919	-	
<b>Total Fire Department</b>	<b>57,714</b>	<b>113,521</b>	<b>105,673</b>	<b>103,252</b>	
<b>Industrial Park and Economic Development</b>					
Personal Services	-	-	71	-	
Materials and Supplies	-	-	-	-	
Other Services and Charges	258	3,800	4,813	4,500	
Capital Outlay	-	-	-	-	
<b>Total Industrial Park and Economic Development</b>	<b>258</b>	<b>3,800</b>	<b>4,884</b>	<b>4,500</b>	
<b>Golf Course Department</b>					
Personal Services	15,114	25,000	16,745	23,800	
Materials and Supplies	8,439	11,500	8,499	11,500	
Other Services and Charges	12,881	15,500	9,548	15,500	
<b>Total Golf Course Department</b>	<b>36,434</b>	<b>52,000</b>	<b>34,792</b>	<b>50,800</b>	

## General Fund

### Fiscal Year 2014 / 2015 Annual Budget

<b>Park Department</b>				
Personal Services	7,385	8,287	12,415	8,000
Materials and Supplies	-	2,650	10,547	3,000
Other Services and Charges	3,477	1,750	4,769	-
Capital Outlay	1,051	151,000	183,415	8,500
<b>Total Park Department</b>	<b>11,913</b>	<b>163,687</b>	<b>211,146</b>	<b>19,500</b>
<b>Swimming Pool Department</b>				
Personal Services	11,371	21,000	15,547	21,000
Purchases for Resale		600	477	600
Materials and Supplies	4,815	8,000	8,235	8,000
Other Services and Charges	4,430	5,000	899	3,000
<b>Total Swimming Pool Department</b>	<b>20,616</b>	<b>34,600</b>	<b>25,158</b>	<b>32,600</b>
<b>TOTAL EXPENDITURES</b>	<b>469,017</b>	<b>829,919</b>	<b>790,920</b>	<b>599,124</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>139,518</b>	<b>(131,083)</b>	<b>(43,299)</b>	<b>(98,699)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
<b>Transfers-out</b>				
Hospital (Sales Tax)	(97,308)	(100,009)	(95,995)	(91,793)
Street (Sales Tax-5.88%)	(24,360)	(23,522)	(27,015)	(21,590)
<b>Total transfers out</b>	<b>(121,668)</b>	<b>(123,531)</b>	<b>(123,009)</b>	<b>(113,382)</b>
<b>Transfers-in</b>				
	169,445	278,905	183,905	212,500
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>47,777</b>	<b>155,374</b>	<b>60,896</b>	<b>99,118</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>187,295</b>	<b>24,291</b>	<b>17,596</b>	<b>419</b>
<b>BEGINNING FUND BALANCE</b>	<b>360,646</b>	<b>11,350</b>	<b>11,350</b>	<b>10,000</b>
<b>ENDING FUND BALANCE</b>	<b>547,941</b>	<b>35,641</b>	<b>28,946</b>	<b>10,419</b>

**Street & Alley**  
**Fiscal Year 2014 / 2015 Annual Budget**

	ACTUAL 2012/2013	AMENDED BUDGET FY 2013/2014	PROJECTED YTD 2013/2014	PROPOSED BUDGET 2014/2015	
OPERATING REVENUES					
Motor Vehicle Tax	8,444	7,500	9,256	8,330	** 90%
Gasoline Excise Tax	2,162	2,500	2,141	1,927	** 90%
Other income	906	-	13,683	-	
TOTAL OPERATING REVENUES	11,512	10,000	25,080	10,258	
OPERATING EXPENSES					
Personal Services	9,077	10,000	6,609	10,000	
Materials and Supplies	11,293	8,000	3,739	5,000	
Other Services and Charges	4,529	6,250	5,657	6,250	
Capital Outlay	-	118,000	118,000	50,000	
Total Street Department	24,899	142,250	134,005	71,250	
OTHER FINANCING SOURCES (USES)					
Transfer In - General Fund Tax (5%)	24,360	23,522	23,522	21,590	
Transfer In - PWA	-	50,000	50,000	25,000	
TOTAL OTHER FINANCING SOURCES (USES)	24,360	73,522	73,522	46,590	
Net Income	10,973	(58,728)	(35,403)	(14,403)	
BEGINNING FUND BALANCE	41,330	67,500	67,500	30,000	
ENDING FUND BALANCE	52,303	8,772	32,097	15,597	

**Library**  
**Fiscal Year 2014 / 2015 Annual Budget**

	ACTUAL 2012/2013	AMENDED BUDGET FY 2013/2014	PROJECTED YTD 2013/2014	PROPOSED BUDGET 2014/2015
OPERATING REVENUES				
Grant Revenues	4,989	4,000	3,000	4,000
Donations	55,921	88,000	173,541	-
Other Revenues	1,853	1,000	12,100	500
Interest Income	2,343	1,000	1,036	1,000
TOTAL OPERATING REVENUES	65,106	94,000	189,677	5,500
OPERATING EXPENSES				
Personal Services	17,948	21,500	20,036	21,200
Materials and Supplies	7,419	7,000	7,851	8,000
Other Services and Charges	12,022	9,500	14,465	14,000
Capital Outlay	-	124,000	124,000	95,985
Total Library Department	37,389	162,000	166,352	139,185
Net Income	27,717	(68,000)	23,325	(133,685)
BEGINNING FUND BALANCE	161,515	252,000	252,000	275,325
ENDING FUND BALANCE	189,232	184,000	275,325	141,640



**Cemetery Care Fund**  
**Fiscal Year 2014 / 2015 Annual Budget**

	ACTUAL YTD 2012/2013	APPROVED BUDGET FY 2013/2014	PROJECTED YTD 2013/2014	PROPOSED BUDGET 2014/2015
Ordinary Income/Expense				
Income				
Lot Sales	1,100	300	-	300
Interest	772	750	575	500
Total Income	1,872	1,050	575	800
Expense				
Contract Labor/Personal Services	3,450	4,500	5,040	5,000
Materials & Supplies	727	1,000	1,592	1,500
Other Services and Charges	2,520	1,000	1,686	2,000
Capital Outlay	10,485	500	500	-
Total Expense	17,182	7,000	8,817	8,500
Net Ordinary Income	(15,310)	(5,950)	(8,242)	(7,700)
Other Income/Expense				
Other Expense				
Gain on Sale	1,210	-	-	-
Total Other Expense	1,210	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(14,100)	(5,950)	(8,242)	(7,700)
BEGINNING FUND BALANCE	55,273	72,000	72,000	63,758
ENDING FUND BALANCE	41,173	66,050	63,758	56,058

## Airport Fund

Fiscal Year 2014 / 2015 Annual Budget

	ACTUAL YTD 2012/2013	AMENDED BUDGET FY 2013/2014	PROJECTED 2013/2014	PROPOSED BUDGET 2014/2015
OPERATING REVENUES				
Hangar Rent	13,052	13,050	14,779	13,300
Interest Income	117	100	137	100
Grant Income	6,281	123,495	205,916	500,000
TOTAL OPERATING REVENUES	19,450	136,645	220,833	513,400
OPERATING EXPENSES				
Personal Services	346	1,000	891	1,000
Materials & Supplies	332	1,065	1,135	1,000
Other Services and Charges	2,283	3,000	5,648	6,000
Capital Outlay	7,996	135,845	226,508	550,000
Total Airport	10,957	140,910	234,181	558,000
REVENUES OVER (UNDER) EXPENDITURES	8,493	(4,265)	(13,348)	(44,600)
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	-	-	-	-
Net Income	8,493	(4,265)	(13,348)	(44,600)
BEGINNING FUND BALANCE	24,067	85,000	85,000	90,000
ENDING FUND BALANCE	32,560	80,736	71,652	45,400

**Public Works Authority**  
**Fiscal Year 2014 / 2015 Annual Budget**

	ACTUAL 2012/2013	AMENDED BUDGET FY 2013/2014	PROJECTED YTD 2013/2014	PROPOSED BUDGET 2014/2015
<b>OPERATING REVENUES</b>				
Electric Revenues	2,070,655	2,022,000	2,232,775	2,202,000
Rate Increase - 3%	-	60,000	-	66,060
Sewer Revenues	160,257	160,000	163,546	163,000
Rate Increase - 3%	-	4,800	-	4,890
Trash Revenues	122,629	120,000	126,490	126,000
Rate Increase - 3%	-	3,600	-	3,780
Water Revenues	250,017	275,000	240,188	240,000
Rate Increase - 3%	-	8,250	-	7,200
Other Revenues	37,815	46,000	78,839	40,000
<b>TOTAL OPERATING REVENUES</b>	<b>2,641,373</b>	<b>2,699,650</b>	<b>2,841,838</b>	<b>2,852,930</b>
<b>OPERATING EXPENSES</b>				
<b>Administration Department</b>				
Personal Services	154,580	168,000	160,576	175,000
Materials and Supplies	4,311	2,500	6,427	5,000
Other Services and Charges	59,175	60,000	62,767	62,500
Bad Debt	31,912	-	-	-
Capital Outlay	-	9,767	-	7,297
<b>Total Administration Department</b>	<b>249,978</b>	<b>240,267</b>	<b>229,769</b>	<b>249,797</b>
<b>Electric Department</b>				
Personal Services	42,082	40,000	42,509	43,500
Materials and Supplies	54,159	38,500	59,480	40,000
Electricity Purchased for Resale	1,421,159	1,400,000	1,529,619	1,630,000
Other Services and Charges	66,985	42,000	44,221	42,000
Capital Outlay	-	10,000	-	7,500
Debt Service- <i>Bucket Truck 5yrs @ 2%</i>	-	-	-	35,336
Depreciation	74,507	-	-	-
<b>Total Electric Department</b>	<b>1,658,892</b>	<b>1,530,500</b>	<b>1,675,829</b>	<b>1,798,336</b>
<b>Sewer Department</b>				
Personal Services	13,108	16,500	14,693	16,500
Materials and Supplies	11,997	4,500	15,159	15,000
Other Services and Charges	40,513	25,000	30,332	25,000
Capital Outlay	60,983	24,000	-	17,500
Debt Service				
Debt - 07 Bonds	-	181,000	181,000	181,000
Depreciation	53,339	-	-	-
<b>Total Sewer Department</b>	<b>179,940</b>	<b>251,000</b>	<b>241,184</b>	<b>255,000</b>
<b>Trash Department</b>				
Other Services & Charges	83,687	87,500	94,460	97,000
<b>Total Trash Department</b>	<b>83,687</b>	<b>87,500</b>	<b>94,460</b>	<b>97,000</b>
<b>Water Department</b>				
Personal Services	37,957	50,000	48,705	50,000
Materials and Supplies	51,195	60,000	69,717	60,000
Other Services and Charges	29,126	40,000	39,271	40,000
Capital Outlay	-	11,000	-	26,819
Debt Service				
Debt - OWRB #2	-	26,901	26,901	26,901
Debt - Backhoe @ SGB Oct 2016	-	13,650	13,650	13,650
Depreciation	22,219	-	-	-
<b>Total Water Department</b>	<b>140,497</b>	<b>201,551</b>	<b>198,244</b>	<b>217,370</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,312,994</b>	<b>2,310,818</b>	<b>2,439,487</b>	<b>2,617,503</b>
<b>OPERATING INCOME (LOSS)</b>	<b>328,379</b>	<b>388,832</b>	<b>402,351</b>	<b>235,427</b>

**Public Works Authority**  
**Fiscal Year 2014 / 2015 Annual Budget**

	ACTUAL 2012/2013	AMENDED BUDGET FY 2013/2014	PROJECTED YTD 2013/2014	PROPOSED BUDGET 2014/2015
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest Income	6,216	4,000	4,783	4,250
Other Income	17,731	-	-	-
Gain on Sale of Assets	1,926	-	-	-
Trustee Fees	-	(750)	(750)	(750)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>25,873</b>	<b>3,250</b>	<b>4,033</b>	<b>3,500</b>
<b>INCOME (LOSS) BEFORE OPERATING</b>	<b>354,252</b>	<b>392,082</b>	<b>406,383</b>	<b>238,927</b>
<b>OPERATING TRANSFERS OUT</b>				
General Fund	(145,000)	(278,905)	(245,207)	(212,500)
Street & Alley	-	(50,000)	(50,000)	(25,000)
<b>Total transfers out</b>	<b>(145,000)</b>	<b>(328,905)</b>	<b>(295,207)</b>	<b>(237,500)</b>
<b>NET INCOME</b>	<b>209,252</b>	<b>63,177</b>	<b>111,177</b>	<b>1,427</b>
<b>BEGINNING RETAINED EARNINGS</b>	<b>1,080,881</b>	<b>1,195,000</b>	<b>845,800</b>	<b>956,977</b>
<b>ENDING RETAINED EARNINGS</b>	<b>1,290,133</b>	<b>1,258,177</b>	<b>956,977</b>	<b>958,404</b>
Electric Revenues	2,070,655	2,022,000	2,232,775	2,268,060
Electric Expenses	1,658,892	1,530,500	1,675,829	1,798,336
	411,763	491,500	556,945	469,724
	20%	24%	25%	21%
Sewer Revenues	160,257	160,000	163,546	167,890
Sewer Expenses	179,940	251,000	241,184	255,000
	(19,683)	(91,000)	(77,638)	(87,110)
	-12%	-57%	-47%	-52%
Trash Revenues	122,629	120,000	126,490	129,780
Trash Expenses	83,687	87,500	94,460	97,000
	38,942	32,500	32,030	32,780
	32%	27%	25%	25%
Water Revenues	250,017	275,000	240,188	247,200
Water Expenses	140,497	201,551	198,244	217,370
	109,520	73,449	41,943	29,830
	44%	27%	17%	12%

## Town of Okeene Capital Outlay Detail

Fiscal Year 2014 / 2015 Annual Budget

	REQUESTED CAPITAL OUTLAY 2014/2015	BUDGETED CAPITAL OUTLAY 2014/2015
<b>General Fund:</b>		
<b>General Government</b>		
Town Hall Restroom Improvements	1,000	1,000
Town Hall Flooring	500	500
Total General Government	1,500	1,500
<b>Emergency Management</b>		
Handheld Radio	611	611
Generator for Town Hall (1/2)	2,797	2,797
Total Emergency Management	3,408	3,408
<b>Police Department</b>		
Tires	300	300
Ammunition & Target	425	425
Uniforms	1,600	-
Binoculars	300	300
Flash lights - 1	125	125
Gear Bag - 2	130	130
Walkie Talkie batteries - 4	300	300
Computer repairs/replace	1,300	1,300
Transportation of prisoners	1,200	-
Total Police Department	5,680	2,880
<b>Fire Department</b>		
5" diameter hose-200 ft.	1,360	1,360
PPE gear-2 sets	6,000	3,000
Bunker gear-cleaning & repair (24 sets)	3,840	3,840
Nozzles	3,000	-
Hydraulic Reel	6,000	6,000
Back Board, Masks, Bags	5,000	5,000
Air Reel	500	500
Jaws Storage	500	500
SCBA -2 sets	15,000	-
Adaptors	450	450
Captain truck	5,000	5,000
Pumper Truck - Down payment \$1,250/month	18,000	15,000
Total Fire Department	64,650	40,650
<b>Park Department</b>		
Playground Equipment	12,500	8,500
Total Park Department	12,500	8,500

## Town of Okeene Capital Outlay Detail

Fiscal Year 2014 / 2015 Annual Budget

	REQUESTED CAPITAL OUTLAY 2014/2015	BUDGETED CAPITAL OUTLAY 2014/2015
<b>Total General Fund Capital Outlay</b>	<b>\$ 87,738</b>	<b>\$ 56,938</b>
<b>Street &amp; Alley</b>		
Patching / Overlay	50,000	50,000
<b>Total Street Department</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Library</b>		
Pioneer Set Up Charge (10mb)	1,485	1,485
Dell Computers - 3	4,000	4,000
Scanpro 3000 microfilm scanner	10,000	10,000
Library Expansion	80,500	80,500
<b>Total Library Department</b>	<b>\$ 95,985</b>	<b>\$ 95,985</b>
<b>Airport</b>		
Capital Outlay - 90% grant funded	550,000	550,000
<b>Total Airport</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>

## Town of Okeene Capital Outlay Detail

Fiscal Year 2014 / 2015 Annual Budget

	REQUESTED CAPITAL OUTLAY 2014/2015	BUDGETED CAPITAL OUTLAY 2014/2015
<b>Public Works Authority:</b>		
<b>Administration Department</b>		
Overhead doors (2)	4,500	4,500
Generator for Town Hall (1/2)	2,797	2,797
<b>Total Administration Department</b>	<u>7,297</u>	<u>7,297</u>
<b>Electric Department</b>		
Power Poles (33)	10,197	7,500
Bucket Truck - debt service included in the budget	168,000	-
<b>Total Electric Department</b>	<u>178,197</u>	<u>7,500</u>
<b>Sewer Department</b>		
Jetting Lines	14,875	-
Manhole Repairs (4)	6,000	3,000
New Manholes (3)	9,000	3,000
Sewer Lift pump Control Panel	10,000	10,000
Tires - Payloader	1,500	1,500
<b>Total Sewer Department</b>	<u>41,375</u>	<u>17,500</u>
<b>Water Department</b>		
Water Line project(s)	3,360	3,360
Water wells cleaned & main't	14,875	14,875
Gate Valves (4)	2,384	2,384
Fire Hydrants (5)	15,500	6,200
<b>Total Water Department</b>	<u>36,119</u>	<u>26,819</u>
<b>Total SPWA Capital Outlay</b>	<u><u>\$ 262,988</u></u>	<u><u>\$ 59,116</u></u>
<b>Grand Total Town of Okeene Capital Outlay</b>	<b>\$ 950,726</b>	<b>\$ 716,054</b>

# TOWN OF OKEENE, OKLAHOMA

Fiscal Year 2014 / 2015 Annual Budget

June 2015 Amendments

## BUDGET MEMO

June 9, 2015

The amendments to the 2014 / 2015 Annual Budget for the Town of Okeene are presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act. The amendments includes the following highlights for the fiscal year:

**General Fund: Net increase of \$56,896**

Revenue Increase of \$104,776

The increase in revenues is primarily due to the expected increase in sales tax revenues based on YTD collections.

Expenditure Increase of \$17,000

The increase in expenditures are spread across most departments and are based on YTD operating expenditures.

**Street & Alley Fund: Net increase of \$3,280**

Expenditure Increase of \$2,600

This increase is based on year-to-date activity for operations.

Transfers-In Increase of \$5,880

This increase comes from increased budgeted sales tax.

**Library Fund: Net increase of \$76,682**

Revenue Increase of \$88,182

This increase is primarily related to donations received this year.

Expenditure Increase of \$11,500

This increase is related to year-to-date expenditures.

**OPWA Fund: Net decrease of \$117,794**

Revenue Decrease of \$131,600

The revenue decreases are based on YTD trends with the majority of the expected decreases in Electric Revenues.

Expenditure Decrease of \$73,756

The expenditure changes are spread across all departments based on YTD activity. The most noteworthy activity occurred in the Electric department with the purchase of a bucket truck, which was partially offset by the expected reduction in electricity purchased for resale.

**Cemetery Fund: Net decrease of \$400**

Revenue Decrease of \$400

The revenue decreases are based on YTD trends.

The legal level of control for the City's 2014 / 2015 budget is established at the Department level. Additional detail is provided for analysis purposes only.

If you have any questions, please contact Meredith Meacham Wilson, CPA.



Blaine



# TOWN OF OKEENE, OKLAHOMA

Fiscal Year 2014 / 2015 Annual Budget

*June 2015 Amendments*

## BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	Net Change	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 10,000	\$ 1,111,684	\$ (1,050,035)	\$ 61,649	\$ 71,649
<b>ENTERPRISE FUNDS</b>					
Public Works Authority	\$ 956,977	\$ 2,725,380	\$ (2,781,247)	\$ (55,867)	\$ 901,110
<b>SPECIAL REVENUE FUNDS</b>					
Cemetery Care Fund	\$ 63,758	\$ 400	\$ (8,500)	\$ (8,100)	\$ 55,658
Street	30,000	63,477	(74,600)	(11,123)	18,877
Library	275,325	148,121	(195,685)	(47,564)	227,761
Airport	90,000	513,400	(558,000)	(44,600)	45,400
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 459,083</b>	<b>\$ 725,398</b>	<b>\$ (836,785)</b>	<b>\$ (111,387)</b>	<b>\$ 347,696</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 1,426,060</b>	<b>\$ 4,562,462</b>	<b>\$ (4,668,067)</b>	<b>\$ (105,605)</b>	<b>\$ 1,320,455</b>

**Town of Okeene**  
**General Fund**  
**Fiscal Year 2014 / 2015 Annual Budget**  
**June 2015 Amendments**

	APPROVED BUDGET 2014/2015	APPROVED AMENDMENTS FEBRUARY 2015	PROPOSED AMENDMENTS JUNE 2015	PROPOSED BUDGET 2014/2015
<b>OPERATING REVENUES</b>				
Sales tax	367,171	-	100,000	467,171
Use Tax	44,491	-	(1,000)	43,491
Franchise Tax	14,741	-	7,000	21,741
Beverage Tax	13,232	-	1,000	14,232
Tobacco Tax	4,140	-	1,000	5,140
Swimming Pool Fees/donation	2,500	-	-	2,500
Golf Course Fees	8,000	-	-	8,000
Police fine	20,000	-	(5,000)	15,000
Fire runs	15,000	-	(9,000)	6,000
Fire revenues - county sales tax	-	3,699	(3,699)	-
Rental revenues	5,000	-	4,000	9,000
Licenses & Permits	1,000	-	(250)	750
Grants	-	-	8,015	8,015
Donations	-	18,283	1,100	19,383
Interest	150	-	110	260
Loan Proceeds - Fire Truck	-	268,000	-	268,000
Other Revenue	5,000	4,000	1,500	10,500
<b>TOTAL OPERATING REVENUES</b>	<b>500,426</b>	<b>293,982</b>	<b>104,776</b>	<b>899,184</b>
<b>OPERATING EXPENSES</b>				
<b>General Government</b>				
Personal Services	88,000	-	-	88,000
Materials and Supplies	12,500	-	(2,500)	10,000
Other Services and Charges	75,000	-	-	75,000
Capital Outlay - <i>General Government</i>	1,500	-	-	1,500
Capital Outlay - <i>Emergency Management</i>	3,408	-	-	3,408
<b>Total General Government</b>	<b>180,408</b>	<b>-</b>	<b>(2,500)</b>	<b>177,908</b>
<b>Community Building Department</b>				
Personal Services	3,000	-	-	3,000
Materials and Supplies	350	-	-	350
Other Services and Charges	2,750	-	500	3,250
Capital Outlay	-	-	-	-
Generator- electrical hook up	-	-	-	-
<b>Total Community Building Department</b>	<b>6,100</b>	<b>-</b>	<b>500</b>	<b>6,600</b>
<b>Police Department</b>				
Personal Services	135,000	-	7,000	142,000
Materials and Supplies	16,600	-	(10,000)	6,600
Other Services and Charges	42,000	-	2,000	44,000
Capital Outlay	2,880	-	-	2,880
Debt Service - I Car: FNB Aug 15	5,484	-	-	5,484
<b>Total Police Department</b>	<b>201,964</b>	<b>-</b>	<b>(1,000)</b>	<b>200,964</b>
<b>Fire Department</b>				
Personal Services	19,000	-	-	19,000
Materials and Supplies	10,000	-	-	10,000
Other Services and Charges	25,000	-	5,000	30,000
Capital Outlay	40,650	-	-	40,650
Fire Truck	-	268,000	-	268,000
Debt Service - Fire Truck Bed-SGB 2016	8,602	-	-	8,602
Debt Service - Tanker / Pumper Truck \$2,466/mo.	-	7,398	-	7,398
<b>Total Fire Department</b>	<b>103,252</b>	<b>275,398</b>	<b>5,000</b>	<b>383,650</b>

# Town of Okeene General Fund

## Fiscal Year 2014 / 2015 Annual Budget

### June 2015 Amendments

	APPROVED BUDGET 2014/2015	APPROVED AMENDMENTS FEBRUARY 2015	PROPOSED AMENDMENTS JUNE 2015	PROPOSED BUDGET 2014/2015
<b>Industrial Park and Economic Development</b>				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Other Services and Charges	4,500	-	-	4,500
Capital Outlay	-	-	-	-
Total Industrial Park and Economic Development	4,500	-	-	4,500
<b>Golf Course Department</b>				
Personal Services	23,800	-	-	23,800
Materials and Supplies	11,500	-	-	11,500
Other Services and Charges	15,500	-	-	15,500
Total Golf Course Department	50,800	-	-	50,800
<b>Parks Department</b>				
Personal Services	8,000	-	2,000	10,000
Materials and Supplies	3,000	-	-	3,000
Other Services and Charges	-	-	5,000	5,000
Capital Outlay	8,500	14,250	-	22,750
Total Park Department	19,500	14,250	7,000	40,750
<b>Swimming Pool Department</b>				
Personal Services	21,000	-	-	21,000
Purchases for Resale	600	-	-	600
Materials and Supplies	8,000	-	2,000	10,000
Other Services and Charges	3,000	-	6,000	9,000
Total Swimming Pool Department	32,600	-	8,000	40,600
<b>TOTAL EXPENDITURES</b>	<b>599,124</b>	<b>289,648</b>	<b>17,000</b>	<b>905,772</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(98,699)</b>	<b>4,334</b>	<b>87,776</b>	<b>(6,589)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers-out				
Hospital (Sales Tax)	(91,793)	-	(25,000)	(116,793)
Street (Sales Tax-5.88%)	(21,590)	-	(5,880)	(27,470)
Total transfers out	(113,382)	-	(30,880)	(144,262)
Operating Transfers-in	212,500	-	-	212,500
Total transfers in	212,500	-	-	212,500
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>99,118</b>	<b>-</b>	<b>(30,880)</b>	<b>68,238</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>419</b>	<b>4,334</b>	<b>56,896</b>	<b>61,649</b>
<b>BEGINNING FUND BALANCE</b>	<b>10,000</b>			<b>10,000</b>
<b>ENDING FUND BALANCE</b>	<b>10,419</b>			<b>71,649</b>

**Town of Okeene**  
**Street & Alley**  
**Fiscal Year 2014 / 2015 Annual Budget**  
**June 2015 Amendments**

	APPROVED BUDGET 2014/2015	APPROVED AMENDMENTS FEBRUARY 2015	PROPOSED AMENDMENTS JUNE 2015	PROPOSED BUDGET 2014/2015
<b>OPERATING REVENUES</b>				
Motor Vehicle Tax	8,330	250	-	8,580
Gasoline Excise Tax	1,927	500	-	2,427
Other income	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>10,258</b>	<b>750</b>	<b>-</b>	<b>11,008</b>
<b>OPERATING EXPENSES</b>				
Personal Services	10,000	-		10,000
Materials and Supplies	5,000	-	1,500	6,500
Other Services and Charges	6,250	750	1,100	8,100
Capital Outlay	50,000	-	-	50,000
<b>Total Street Department</b>	<b>71,250</b>	<b>750</b>	<b>2,600</b>	<b>74,600</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In - General Fund Tax (5.88%)	21,590	-	5,880	27,470
Transfer In - PWA	25,000	-	-	25,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>46,590</b>	<b>-</b>	<b>5,880</b>	<b>52,470</b>
 Net Income	 (14,403)	 -	 3,280	 (11,123)
 BEGINNING FUND BALANCE	 30,000			 30,000
ENDING FUND BALANCE	15,597			18,877

**Town of Okeene**  
**Library**  
**Fiscal Year 2014 / 2015 Annual Budget**  
**June 2015 Amendments**

	APPROVED BUDGET 2014/2015	APPROVED AMENDMENTS FEBRUARY 2015	PROPOSED AMENDMENTS JUNE 2015	PROPOSED AMENDED BUDGET
<b>OPERATING REVENUES</b>				
Transfers In	-	53,000	-	53,000
Grant Revenues	4,000	-	(810)	3,190
Donations	-	1,439	89,257	90,696
Other Revenues	500	-	(325)	175
Interest Income	1,000	-	60	1,060
<b>TOTAL OPERATING REVENUES</b>	<b>5,500</b>	<b>54,439</b>	<b>88,182</b>	<b>148,121</b>
<b>OPERATING EXPENSES</b>				
Personal Services	21,200	-	-	21,200
Materials and Supplies	8,000	-	(3,000)	5,000
Other Services and Charges	14,000	-	7,000	21,000
Capital Outlay	95,985	45,000	7,500	148,485
<b>Total Library Department</b>	<b>139,185</b>	<b>45,000</b>	<b>11,500</b>	<b>195,685</b>
<b>Net Income</b>	<b>(133,685)</b>	<b>9,439</b>	<b>76,682</b>	<b>(47,564)</b>
<b>BEGINNING FUND BALANCE</b>	<b>275,325</b>			<b>275,325</b>
<b>ENDING FUND BALANCE</b>	<b>141,640</b>			<b>227,761</b>

**Town of Okeene**  
**Public Works Authority**  
**Fiscal Year 2014 / 2015 Annual Budget**  
**June 2015 Amendments**

	APPROVED BUDGET 2014/2015	APPROVED AMENDMENTS FEBRUARY 2015	PROPOSED AMENDMENTS JUNE 2015	PROPOSED BUDGET 2014/2015
<b>OPERATING REVENUES</b>				
Electric Revenues	2,202,000	-	(115,000)	2,087,000
Rate Increase - 3%	66,060	-	(3,000)	63,060
Sewer Revenues	163,000	-	(2,000)	161,000
Rate Increase - 3%	4,890	-	-	4,890
Trash Revenues	126,000	-	3,400	129,400
Rate Increase - 3%	3,780	-	-	3,780
Water Revenues	240,000	-	(15,000)	225,000
Rate Increase - 3%	7,200	-	-	7,200
Other Revenues	40,000	-	-	40,000
<b>TOTAL OPERATING REVENUES</b>	<b>2,852,930</b>	<b>-</b>	<b>(131,600)</b>	<b>2,721,330</b>
<b>OPERATING EXPENSES</b>				
<b>Administration Department</b>				
Personal Services	175,000	-	-	175,000
Materials and Supplies	5,000	-	(1,500)	3,500
Other Services and Charges	62,500	-	(10,000)	52,500
Capital Outlay	7,297	-	-	7,297
<b>Total Administration Department</b>	<b>249,797</b>	<b>-</b>	<b>(11,500)</b>	<b>238,297</b>
<b>Electric Department</b>				
Personal Services	43,500	-	(2,500)	41,000
Materials and Supplies	40,000	-	(10,000)	30,000
Electricity Purchased for Resale	1,630,000	-	(115,000)	1,515,000
Other Services and Charges	42,000	-	-	42,000
Capital Outlay - Bucket Truck	7,500	-	126,130	133,630
Debt Service- Bucket Truck 5yrs @ 2%	35,336	-	(35,336)	-
<b>Total Electric Department</b>	<b>1,798,336</b>	<b>-</b>	<b>(36,706)</b>	<b>1,761,630</b>
<b>Sewer Department</b>				
Personal Services	16,500	-	2,500	19,000
Materials and Supplies	15,000	-	(12,000)	3,000
Other Services and Charges	25,000	-	-	25,000
Capital Outlay	17,500	-	250	17,750
Debt Service	-	-	-	-
Debt - 07 Bonds	181,000	-	1,200	182,200
<b>Total Sewer Department</b>	<b>255,000</b>	<b>-</b>	<b>(8,050)</b>	<b>246,950</b>
<b>Trash Department</b>				
Other Services & Charges	97,000	-	(10,000)	87,000
<b>Total Trash Department</b>	<b>97,000</b>	<b>-</b>	<b>(10,000)</b>	<b>87,000</b>
<b>Water Department</b>				
Personal Services	50,000	-	2,500	52,500
Materials and Supplies	60,000	-	(10,000)	50,000
Other Services and Charges	40,000	-	-	40,000
Capital Outlay	26,819	-	-	26,819
Debt Service	-	-	-	-
Debt - OWRB #2	26,901	-	-	26,901
Debt - Backhoe @ SGB Oct 2016	13,650	-	-	13,650
<b>Total Water Department</b>	<b>217,370</b>	<b>-</b>	<b>(7,500)</b>	<b>209,870</b>

**Town of Okeene**  
**Public Works Authority**  
**Fiscal Year 2014 / 2015 Annual Budget**

**June 2015 Amendments**

	APPROVED BUDGET 2014/2015	APPROVED AMENDMENTS FEBRUARY 2015	PROPOSED AMENDMENTS JUNE 2015	PROPOSED BUDGET 2014/2015
TOTAL OPERATING EXPENDITURES	2,617,503	-	(73,756)	2,543,747
OPERATING INCOME (LOSS)	235,427	-	(57,844)	177,583
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	4,250	-	550	4,800
Trustee Fees	(750)	-	-	(750)
TOTAL OTHER FINANCING SOURCES (USES)	3,500	-	550	4,050
INCOME (LOSS) BEFORE TRANSFERS	238,927	-	(57,294)	181,633
OPERATING TRANSFERS OUT				
General Fund	(212,500)	-	-	(212,500)
Street & Alley	(25,000)	-	-	(25,000)
Total operating transfers out	(237,500)	-	-	(237,500)
NET INCOME	1,427	-	(57,294)	(55,867)
BEGINNING RETAINED EARNINGS	956,977			956,977
ENDING RETAINED EARNINGS	690,404			901,110
<i>Gross Profit excluding capital outlay:</i>				
Electric Revenues	2,268,060			2,268,060
Electric Expenses	1,798,336			1,798,336
	469,724			469,724
	21%			21%
Sewer Revenues	167,890			167,890
Sewer Expenses	255,000			255,000
	(87,110)			(87,110)
	-52%			-52%
Trash Revenues	129,780			129,780
Trash Expenses	97,000			97,000
	32,780			32,780
	25%			25%
Water Revenues	247,200			247,200
Water Expenses	217,370			217,370
	29,830			29,830
	12%			12%

**Town of Okeene**  
**Cemetery Care Fund**  
**Fiscal Year 2014 / 2015 Annual Budget**  
**June 2015 Amendments**

	APPROVED BUDGET 2014/2015	PROPOSED AMENDMENTS FEBRUARY 2015	PROPOSED AMENDMENTS JUNE 2015	PROPOSED BUDGET 2014/2015
Ordinary Income/Expense				
Income				
Lot Sales	300	-	(100)	200
Interest	500	-	(300)	200
Total Income	800	-	(400)	400
Expense				
Contract Labor/Personal Services	5,000	-	-	5,000
Materials & Supplies	1,500	-	-	1,500
Other Services and Charges	2,000	-	-	2,000
Capital Outlay	-	-	-	-
Total Expense	8,500	-	-	8,500
Net Ordinary Income	(7,700)	-	(400)	(8,100)
Other Income/Expense				
Other Expense				
Gain on Sale	-	-	-	-
Total Other Expense	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(7,700)	-	(400)	(8,100)
BEGINNING FUND BALANCE	63,758			63,758
ENDING FUND BALANCE	56,058			55,658