

TOWN OF CALERA, OKLAHOMA

Fiscal Year 2023 / 2024 Annual Budget

BUDGET MEMO

May 24, 2023

updated June 1, 2023

- Services to our citizens are budgeted to continue at their current levels.
- Recurring tax revenues are budgeted at 90% of current year projections amounts, as indicated. If fully collected at 100% of current year projected levels, these revenues will generate around \$86,000 in additional unrestricted revenues.
- The budget includes salary increases for full-time employees for FY24 in line with inflation, a position increase and the addition of a city manager position. Retirement is budgeted to continue at 6.98% match. No annual Longevity payments are included. Health insurance premiums are based on the new rates which take effect July 1, 2023. Workman's Compensation has been budgeted at current rates.
- No utility rate increases are currently included in this budget. As a point of reference the current CPI is 5.2%. A 5.2% utility rate increase across all customers would bring in an additional ~\$84k/year in revenues and add \$4.65/month to your minimum user's bill. As additional information, each 1% in utility rate increase would generate approximately \$16,000 of revenue.
- Capital Outlay / Special Request items by department are budgeted as follows:

	<u>Amount</u>	<u>Funding Source</u>
<u>General Fund:</u>		
General Government	\$ 15,000	Operations
Police	-	Operations
Fire	-	Operations
Code	65,000	Operations
Emergency Services	202,000	Grants & Operations
Parks & Recreation	114,000	Operations
Tourism & Development	40,000	Donations, Restricted Lodging Tax
Total General Fund:	<u>\$ 436,000</u>	
<u>PWA:</u>		
Administration	\$ 32,000	Operations
Water	282,102	Grants & Operations
Sewer	30,000	Operations
Trash	50,000	Operations
Total PWA:	<u>\$ 394,102</u>	
<u>Special Revenue Funds:</u>		
Street & Alley	395,000	Restricted Cash
Police Special	50,000	Restricted Cash
Police Reserves	-	Restricted Cash
Fire - Volunteer	18,000	Restricted Cash
Fire - County Sales Tax	-	Restricted Cash
Cemetery Care	25,000	Restricted Cash
Cemetery Operations	-	Restricted Cash
	<u>\$ 488,000</u>	

TOTAL CAPITAL OUTLAY / SPECIAL BUDGET: \$ 1,318,102

- Debt service payments include:

OWRB - 2010	\$ 259,260	Sewer Plant
OWRB - 2021	78,000	Water
Backhoe	26,933	Street & Alley; Restricted Cash
Trucks & Land	33,538	Fire; County Sales Tax
Total Debt Service	<u>\$ 397,731</u>	

- Overall, this budget projects a net loss of <\$583,799>. The loss between the General Fund and PWA is <\$232,920>.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the FY 2024 budget was presented to Council on May 24, 2023 for consideration. A public hearing will be held on Thursday, June 8, 2023.

The legal level of control for the Town's 2023 / 2024 budget is established at the Department level. Additional detail is provided for analysis purposes only. Management may make transfers between departments throughout the year.

If you have any questions, please contact Tracy Reed, CPA.

RECEIVED

JUL 28 2023

State Auditor
and Inspector

Bryan

TOWN OF CALERA, OKLAHOMA

Fiscal Year 2023 / 2024 Annual Budget

BUDGET SUMMARY

	*estimated BEGINNING BUDGET BALANCE	REVENUES	EXPENSES	TRANSFERS	NET CHANGE	ENDING BALANCE
GENERAL FUND	\$ 1,390,253	\$ 1,761,529	\$ (2,019,431)	\$ -	\$ (257,902)	\$ 1,132,351
ENTERPRISE FUNDS						
Public Works Authority	\$ 264,348	\$ 1,951,149	\$ (1,926,167)	\$ -	\$ 24,982	\$ 289,330
<i>Subtotal - General and Enterprise Funds:</i>					\$ (232,920)	\$ 1,421,681
SPECIAL REVENUE FUNDS						
Street & Alley	\$ 835,929	\$ 468,375	\$ (878,469)	\$ -	\$ (410,094)	\$ 425,835
Cemetery Care	62,110	4,550	(25,000)	-	(20,450)	41,660
Cemetery	71,445	15,000	(10,000)	-	5,000	76,445
Police - Special	125,930	100,999	(90,000)	-	10,999	10,999
Police - Reserves	10,986	1,000	(2,500)	-	(1,500)	9,486
Fire	274,650	188,733	(118,000)	-	70,733	345,383
Fire - County Sales Tax	91,710	77,972	(83,538)	-	(5,567)	86,144
TOTAL SPECIAL REVENUE FUNDS	\$ 1,472,759	\$ 856,629	\$ (1,207,507)	\$ -	\$ (350,878)	\$ 995,951
GRAND TOTAL ALL FUNDS	\$ 3,127,360	\$ 4,569,307	\$ (5,153,105)	\$ -	\$ (583,799)	\$ 2,417,632

**TOWN OF CALERA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2023-2024**

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Projected Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024	
REVENUE SUMMARY					
Sales Tax (.50)	\$ 487,500	\$ 468,000	\$ 512,522	\$ 461,270	90%
Use Tax (.50)	137,500	132,000	146,291	131,662	90%
Hotel Lodging Tax (.40)	20,000	36,000	35,553	31,998	90%
Hotel Lodging Tax -Tourism & Development(.20)	-	-	17,777	15,999	90% **
Franchise Taxes	72,000	60,000	106,882	96,194	90%
Alcoholic Beverage Tax	26,000	25,000	33,378	30,040	90%
Cigarette Tax	7,000	7,500	7,144	6,430	90%
Building Permits	-	200,000	49,306	50,000	
Police Income:					
Fines & Court Costs	425,000	450,000	377,609	375,000	
Collection Fees	33,000	35,000	30,908	30,000	
Jail & Dispatch Fees	90,000	85,000	84,314	84,000	
AFIS/Forensic Fees	51,500	50,000	47,646	45,000	
Penalty Assessment Fee	25,000	25,000	24,059	24,000	
Youth Alcohol Prevention	1,200	1,000	960	950	
OBN Drug Education	150	100	198	165	
School Police Officer Reimbursement	29,250	33,500	32,500	32,500	
Rent Income	13,500	10,000	14,160	14,000	
OEPIIC/Insurance Reimbursement	13,000	10,000	-	-	
Grants:					
Police - COPS		33,000	66,602	66,602	
Police Domestic Violence	40,500	45,000	52,091	52,091	
Police - OSHO	12,500	30,000	30,305	30,305	
Police - JAG	-	-	7,923	7,923	
ARPA	207,000	180,000	208,929	-	
Community Matching	-	50,000	-	-	
HMPG (Hazard Mitigation Planning Grant)	-	-	-	112,000	*
Tourism & Development Donations	-	-	-	20,000	**
Miscellaneous Income	45,000	5,000	47,732	40,000	
Interest Income	1,375	1,900	3,418	3,400	
Total General Fund Revenues	\$ 1,737,975	\$ 1,973,000	\$ 1,938,207	\$ 1,761,529	
EXPENDITURE SUMMARY					
General Government:					
Personal services	\$ 78,500	\$ 198,529	\$ 84,380	\$ 161,960	
Materials & supplies	-	-	168,980	175,000	
Other services & charges	109,100	131,500	462	1,050	
Capital outlay	71,000	20,000	56,333	15,000	
Sub-Total - General Government	258,600	350,029	310,155	353,010	

**TOWN OF CALERA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2023-2024**

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Projected Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
Police Department:				
Personal services	745,000	868,739	803,212	831,656
Materials & supplies	-	-	96,328	100,000
Other services & charges	256,750	345,000	141,186	150,000
Capital outlay	-	-	-	-
Sub-Total - Police Department	<u>1,001,750</u>	<u>1,213,739</u>	<u>1,040,726</u>	<u>1,081,656</u>
Fire Department:				
Personal services	9,000	70,000	12,889	21,840
Materials & supplies	-	-	15,737	17,000
Other services & charges	15,000	45,000	-	-
Capital outlay	-	-	-	-
Sub-Total - Fire Department	<u>24,000</u>	<u>115,000</u>	<u>28,626</u>	<u>38,840</u>
Code Enforcement:				
Personal services	56,000	66,094	62,478	61,850
Materials & supplies	-	-	8,383	2,500
Other services & charges	4,250	20,000	-	7,500
Capital outlay	13,000	50,000	50,000	65,000
Sub-Total - Code Enforcement	<u>73,250</u>	<u>136,094</u>	<u>120,861</u>	<u>136,850</u>
Emergency Operations:				
Personal services	-	25,870	48	26,076
Materials & supplies	-	-	10,416	6,000
Other services & charges	6,750	50,000	-	6,000
Capital outlay	-	90,000	111,754	202,000 *
Sub-Total - Emergency Operations	<u>6,750</u>	<u>165,870</u>	<u>122,218</u>	<u>240,076</u>
Community Buildings:				
Materials & supplies	-	-	13,798	15,000
Other services & charges	7,000	15,000	-	-
Capital outlay	5,300	62,500	-	-
Sub-Total - Community Buildings	<u>12,300</u>	<u>77,500</u>	<u>13,798</u>	<u>15,000</u>
Tourism & Development				
Capital outlay	-	-	-	40,000 **
Sub-Total - Emergency Operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
Parks & Recreation Department:				
Capital outlay	-	-	-	114,000
Sub-Total - Parks & Recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,000</u>
Total Expenditures	<u>\$ 1,376,650</u>	<u>\$ 2,058,232</u>	<u>\$ 1,636,384</u>	<u>\$ 2,019,431</u>
NET OPERATING INCOME	361,325	(85,232)	301,823	(257,902)
Total Transfers & Other Revenue Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund balance	<u>\$ 361,325</u>	<u>\$ (85,232)</u>	<u>\$ 301,823</u>	<u>\$ (257,902)</u>
BEGINNING FUND BALANCE - estimated	<u>\$ 639,136</u>	<u>\$ 1,000,461</u>	<u>\$ 1,031,192</u>	<u>\$ 1,390,253</u>
ENDING FUND BALANCE	<u><u>\$ 1,000,461</u></u>	<u><u>\$ 915,229</u></u>	<u><u>\$ 1,333,015</u></u>	<u><u>\$ 1,132,351</u></u>

**TOWN OF CALERA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2023-2024**

**CALERA PUBLIC WORKS AUTHORITY
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Projected Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
REVENUE SUMMARY				
Water utilities	\$ 393,000	\$ 420,000	\$ 403,091	\$ 400,000
Rate Increase				-
Sewer utilities	658,000	695,000	652,848	650,000
Rate Increase				-
Trash	560,000	560,000	566,650	560,000
Rate Increase				-
Other - Admin	1,205,500	60,000	178,099	175,000
Grant - AMI Meters				85,149 *
Grant - Wastewater Plant	-	382,000	366,549	-
Total PWA Revenues	\$ 2,816,500	\$ 2,117,000	\$ 2,167,237	\$ 1,870,149
EXPENDITURE SUMMARY				
Administration:				
Personal services	\$ 495,000	\$ 516,000	\$ 420,102	\$ 548,635
Materials & supplies	-	-	185,680	95,000
Other services & charges	133,100	105,000	3,145	96,000
Capital Outlay / Depreciation	10,000	50,000	248	32,000
Sub-Total - Administration	\$ 638,100	\$ 671,000	\$ 609,175	\$ 771,635
Water Department:				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	20,000
Other services & charges	245,000	351,000	311,255	10,000
Capital Outlay / Depreciation	1,015,000	418,102	630,235	282,102 *
Debt Service - OWRB 2021- 30 years - 1.88%	-	264,000	-	78,000
Sub-Total - Water Department	\$ 1,260,000	\$ 1,033,102	\$ 941,490	\$ 390,102
Sewer Department:				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	75,000
Other services & charges	167,500	155,000	122,448	85,000
Capital Outlay / Depreciation	150,000	573,000	462,950	30,000
Debt Service - 2010 Sewer Plant - \$21,605/mo-2.	257,892	252,000	258,874	259,260
Sub-Total - Sewer Department	\$ 575,392	\$ 980,000	\$ 844,272	\$ 449,260
Trash:				
Other services & charges	175,000	236,000	248,370	265,170
Capital Outlay / Depreciation	-	80,000	14,791	50,000
Sub-Total - Trash	\$ 175,000	\$ 316,000	\$ 263,161	\$ 315,170
TOTAL PWA FUND EXPENDITURES	\$ 2,648,492	\$ 3,000,102	\$ 2,658,098	\$ 1,926,167
NET OPERATING INCOME	\$ 168,008	\$ (883,102)	\$ (490,861)	\$ (56,018)

**TOWN OF CALERA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2023-2024**

**CALERA PUBLIC WORKS AUTHORITY
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Projected Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
Non-operating Expenses:				
Interest Income	785	790	938	1,000
Gain on Sale of Assets - Trash Trucks (2)	-	-	-	80,000
Transfers:				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-
Sub-Total - Non-Operating Expenses	\$ 785	\$ 790	\$ 938	\$ 81,000
NET INCOME	\$ 168,793	\$ (882,312)	\$ (489,923)	\$ 24,982
 BEGINNING FUND BALANCE	 \$ 904,300	 \$ 1,073,093	 \$ 558,228	 \$ 264,348
 ENDING FUND BALANCE	 <u>1,073,093</u>	 <u>190,781</u>	 <u>68,305</u>	 <u>\$ 289,330</u>

**TOWN OF CALERA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2023-2024**

**STREET & ALLEY
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Projected Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024	
REVENUE SUMMARY					
Sales & Use Tax (.375)	\$ 450,000	\$ 390,000	\$ 494,110	\$ 444,699	90%
Vehicle Motor Tax	17,125	19,200	17,928	16,135	90%
Gas Excise Tax	4,212	5,040	5,046	4,541	90%
Misc. Income	375	450	2,952	3,000	
Total S&A Revenues	<u>\$ 471,712</u>	<u>\$ 414,690</u>	<u>\$ 520,036</u>	<u>\$ 468,375</u>	
EXPENDITURE SUMMARY					
Personal Services	\$ 150,000	\$ 261,826	\$ 213,808	\$ 286,536	
Materials & Supplies	-	-	-	85,000	
Other Services & Charges	69,000	120,000	152,624	85,000	
Debt Service - backhoe - \$2245/mo; 5 year capital le	-	-	-	26,933	
Capital Outlay	76,500	1,624,226	971,646	395,000	
Total Street & Alley Expenses	<u>\$ 295,500</u>	<u>\$ 2,006,052</u>	<u>\$ 1,338,078</u>	<u>\$ 878,469</u>	
NET OPERATING INCOME	<u>\$ 176,212</u>	<u>\$ (1,591,362)</u>	<u>\$ (818,042)</u>	<u>\$ (410,094)</u>	
Non-operating Expenses					
Interest Income	\$ -	\$ -	\$ -	\$ -	
Transfers:					
Transfer In	\$ -	\$ -	\$ -	\$ -	
Transfer Out	-	-	-	-	
Sub-Total - Non-operating Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
NET INCOME	<u>\$ 176,212</u>	<u>\$ (1,591,362)</u>	<u>\$ (818,042)</u>	<u>\$ (410,094)</u>	
BEGINNING FUND BALANCE	<u>\$ 1,415,150</u>	<u>\$ 1,591,362</u>	<u>\$ 1,592,898</u>	<u>\$ 835,929</u>	
ENDING FUND BALANCE	<u>\$ 1,591,362</u>	<u>\$ -</u>	<u>\$ 774,856</u>	<u>\$ 425,835</u>	

**TOWN OF CALERA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2023-2024**

**CEMETERY CARE FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Projected Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
REVENUE SUMMARY				
Lot Sales	\$ 1,750	\$ 2,400	\$ 2,130	\$ 2,000
Service Charges	-	2,400	2,806	2,500
Donations	3,113	-	-	-
Sale of Assets	200	0	-	-
Total Cemetery Care Revenues	<u>\$ 5,063</u>	<u>\$ 4,800</u>	<u>\$ 4,936</u>	<u>\$ 4,500</u>
EXPENDITURE SUMMARY				
Capital Outlay - Land Purchases	-	-	-	-
Capital Outlay	-	61,374	-	25,000
Total Cemetery Care Expenses	<u>\$ -</u>	<u>\$ 61,374</u>	<u>\$ -</u>	<u>\$ 25,000</u>
NET OPERATING INCOME	<u>\$ 5,063</u>	<u>\$ (56,574)</u>	<u>\$ 4,936</u>	<u>\$ (20,500)</u>
Non-operating Expenses				
Interest Income	\$ 25	\$ 25	\$ 49	\$ 50
Transfers:				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-
Sub-Total - Non-operating Expenses	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 49</u>	<u>\$ 50</u>
NET INCOME	<u>\$ 5,088</u>	<u>\$ (56,549)</u>	<u>\$ 4,985</u>	<u>\$ (20,450)</u>
BEGINNING FUND BALANCE	<u>\$ 51,461</u>	<u>\$ 56,549</u>	<u>\$ 57,956</u>	<u>\$ 62,110</u>
ENDING FUND BALANCE	<u>\$ 56,549</u>	<u>\$ -</u>	<u>\$ 62,941</u>	<u>\$ 41,660</u>

**TOWN OF CALERA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2023-2024**

**CEMETERY OPERATIONS
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Projected Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
REVENUE SUMMARY				
Lot Sales	\$ 9,500	\$ 11,400	\$ 6,390	\$ 6,500
Service Charges	6,100	7,320	8,416	8,500
Donations	625	-	-	-
Total Cemetery Revenues	<u>\$ 16,225</u>	<u>\$ 18,720</u>	<u>\$ 14,806</u>	<u>\$ 15,000</u>
EXPENDITURE SUMMARY				
Personal Services	\$ -	\$ 27,200	\$ -	\$ -
Materials & Supplies	-	-	-	5,000
Other Services & Charges	3,750	7,200	510	5,000
Capital Outlay	-	54,678	15,901	-
Total Cemetery Expenses	<u>\$ 3,750</u>	<u>\$ 89,078</u>	<u>\$ 16,411</u>	<u>\$ 10,000</u>
NET OPERATING INCOME	<u>\$ 12,475</u>	<u>\$ (70,358)</u>	<u>\$ (1,605)</u>	<u>\$ 5,000</u>
Non-operating Expenses				
Interest Income	\$ -	\$ -	\$ -	\$ -
Transfers:				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-
Sub-Total - Non-operating Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET INCOME	<u>\$ 12,475</u>	<u>\$ (70,358)</u>	<u>\$ (1,605)</u>	<u>\$ 5,000</u>
BEGINNING FUND BALANCE	<u>\$ 57,883</u>	<u>\$ 70,358</u>	<u>\$ 75,433</u>	<u>\$ 71,445</u>
ENDING FUND BALANCE	<u>\$ 70,358</u>	<u>\$ -</u>	<u>\$ 73,828</u>	<u>\$ 76,445</u>

**TOWN OF CALERA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2023-2024**

**POLICE SPECIAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Projected Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
REVENUE SUMMARY				
Hotel Lodging Tax (.20)	\$ 6,302	\$ 12,000	\$ 17,777	\$ 15,999
Court Fines (.10)	45,000	50,000	37,469	35,000
Tech Fees	38,750	40,000	35,716	35,000
Other Income	50,000	10,000	17,592	15,000
Grant Income	39,103	-	-	-
Total Police Special Revenues	<u>\$ 179,155</u>	<u>\$ 112,000</u>	<u>\$ 108,554</u>	<u>\$ 100,999</u>
EXPENDITURE SUMMARY				
Personal Services	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	-	-	-	20,000
Other Services & Charges	15,000	40,000	35,016	20,000
Capital Outlay	260,000	179,715	43,459	50,000
Total Police Special Expenses	<u>\$ 275,000</u>	<u>\$ 219,715</u>	<u>\$ 78,475</u>	<u>\$ 90,000</u>
NET OPERATING INCOME	<u>\$ (95,845)</u>	<u>\$ (107,715)</u>	<u>\$ 30,079</u>	<u>\$ 10,999</u>
Non-operating Expenses				
Interest Income	\$ -	\$ -	\$ -	\$ -
Transfers:				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-
Sub-Total - Non-operating Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET INCOME	<u>\$ (95,845)</u>	<u>\$ (107,715)</u>	<u>\$ 30,079</u>	<u>\$ 10,999</u>
BEGINNING FUND BALANCE	<u>\$ 203,560</u>	<u>\$ 107,715</u>	<u>\$ 108,108</u>	<u>\$ 125,930</u>
ENDING FUND BALANCE	<u>\$ 107,715</u>	<u>\$ -</u>	<u>\$ 138,187</u>	<u>\$ 136,929</u>

**TOWN OF CALERA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2023-2024**

**POLICE RESERVES FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Projected Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
REVENUE SUMMARY				
Donations, Dues, & Fundraising	\$ 12,500	\$ 12,500	\$ 1,200	\$ 1,000
Total Police Reserves Revenues	<u>\$ 12,500</u>	<u>\$ 12,500</u>	<u>\$ 1,200</u>	<u>\$ 1,000</u>
EXPENDITURE SUMMARY				
Personal Services	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	-	-	-	1,250
Other Services & Charges	13,500	15,000	1,781	1,250
Capital Outlay	-	18,992	-	-
Total Police Reserves Expenses	<u>\$ 13,500</u>	<u>\$ 33,992</u>	<u>\$ 1,781</u>	<u>\$ 2,500</u>
NET OPERATING INCOME	<u>\$ (1,000)</u>	<u>\$ (21,492)</u>	<u>\$ (581)</u>	<u>\$ (1,500)</u>
Non-operating Expenses				
Interest Income	\$ -	\$ -	\$ -	\$ -
Transfers:				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-
Sub-Total - Non-operating Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET INCOME	<u>\$ (1,000)</u>	<u>\$ (21,492)</u>	<u>\$ (581)</u>	<u>\$ (1,500)</u>
BEGINNING FUND BALANCE	<u>\$ 22,492</u>	<u>\$ 21,492</u>	<u>\$ 11,471</u>	<u>\$ 10,986</u>
ENDING FUND BALANCE	<u>\$ 21,492</u>	<u>\$ -</u>	<u>\$ 10,890</u>	<u>\$ 9,486</u>

**TOWN OF CALERA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2023-2024**

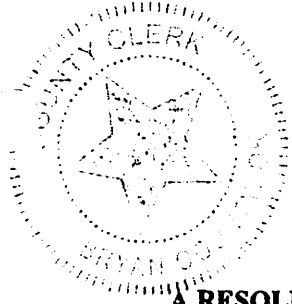
**VOLUNTEER FIRE
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Projected Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
REVENUE SUMMARY				
Sales & Use Tax (.125)	\$ 150,000	\$ 151,235	\$ 164,704	\$ 148,234
Hotel Lodging Tax (.20)	6,500	12,000	17,777	15,999
Misc. Income	11,500	5,000	33,438	20,000
Grant - Forestry	4,763	4,500	10,053	4,500
Total Volunteer Fire Revenues	<u>\$ 172,763</u>	<u>\$ 172,735</u>	<u>\$ 225,972</u>	<u>\$ 188,733</u>
EXPENDITURE SUMMARY				
Personal Services	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	-	-	-	50,000
Other Services & Charges	80,000	145,000	96,910	50,000
Capital Outlay	8,748	182,475	58,101	18,000
Debt Service	<u>2,775</u>	<u>34,000</u>	<u>-</u>	<u>-</u>
Total Volunteer Fire Expenses	<u>\$ 91,523</u>	<u>\$ 361,475</u>	<u>\$ 155,011</u>	<u>\$ 118,000</u>
NET OPERATING INCOME	<u>\$ 81,240</u>	<u>\$ (188,740)</u>	<u>\$ 70,961</u>	<u>\$ 70,733</u>
Non-operating Expenses				
Interest Income	\$ -	\$ -	\$ -	\$ -
Transfers:				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sub-Total - Non-operating Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET INCOME	<u>\$ 81,240</u>	<u>\$ (188,740)</u>	<u>\$ 70,961</u>	<u>\$ 70,733</u>
BEGINNING FUND BALANCE	<u>\$ 107,500</u>	<u>\$ 188,740</u>	<u>\$ 215,191</u>	<u>\$ 274,650</u>
ENDING FUND BALANCE	<u>\$ 188,740</u>	<u>\$ -</u>	<u>\$ 286,152</u>	<u>\$ 345,383</u>

**TOWN OF CALERA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2023-2024**

**COUNTY SALES TAX - FIRE
SUMMARY OF REVENUES AND EXPENDITURES**

	Unaudited Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Projected Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
REVENUE SUMMARY				
County Sales Tax	\$ 64,056	\$ 65,000	\$ 86,635	\$ 77,972
Total County Sales Tax - Fire Revenues	\$ 64,056	\$ 65,000	\$ 86,635	\$ 77,972
EXPENDITURE SUMMARY				
Personal Services	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	-	-	-	-
Other Services & Charges	20,000	20,000	47,714	50,000
Capital Outlay	30,899	51,156	-	-
Debt Service:			33,538	33,538
Equipment	11,628	45,000	-	-
Land	12,420	13,000	-	-
Total County Sales Tax - Fire Expenses	\$ 74,947	\$ 129,156	\$ 81,252	\$ 83,538
NET OPERATING INCOME	\$ (10,891)	\$ (64,156)	\$ 5,383	\$ (5,567)
Non-operating Expenses				
Interest Income	\$ -	\$ -	\$ -	\$ -
Transfers:				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-
Sub-Total - Non-operating Expenses	\$ -	\$ -	\$ -	\$ -
NET INCOME	\$ (10,891)	\$ (64,156)	\$ 5,383	\$ (5,567)
BEGINNING FUND BALANCE	\$ 75,047	\$ 64,156	\$ 88,955	\$ 91,710
ENDING FUND BALANCE	\$ 64,156	\$ -	\$ 94,338	\$ 86,144



BUDGET ADOPTION RESOLUTION – FUND-BASED BUDGET

TOWN OF CALERA, OKLAHOMA RESOLUTION NO. 2023-05

A RESOLUTION APPROVING THE TOWN OF CALERA, OKLAHOMA BUDGET FOR THE FISCAL YEAR 2023-2024 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY

WHEREAS, The Town of Calera has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Sections 17-201 through 17-216; and

WHEREAS, The Chief Executive Officer has prepared a budget for the fiscal year ending June 30, 2024 (FY 2023-2024) consistent with the Act; and

WHEREAS, The Act in section 17-215 provides for the chief executive officer of the Town, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund; and

WHEREAS, The budget has been formally presented to the Town Board of Trustees at least 30 days prior to the start of the fiscal year in compliance with Section 17-205; and

WHEREAS, The Town Board of Trustees has conducted a Public Hearing at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in compliance with Section 17-208 of the Act; and

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN BOARD OF TRUSTEES OF THE TOWN OF CALERA, OKLAHOMA:

SECTION 1. The Town Board of Trustees does hereby adopt the FY 2023-2024 Budget on the 8th day of June 2023 with total resources available in the amount of \$7,696,667 and total fund/departmental appropriations in the amount of \$5,153,105. Legal appropriations (spending/encumbering limits) are hereby established as follows:

Fund:	Appropriation Amount
Department	
General Fund:	
General government	\$353,010
Police	1,081,656
Fire	38,840
Code Enforcement	136,850
Emergency Operations	240,076
Community Building	15,000
Tourism & Development	40,000
Parks & Recreation	114,000
Calera Public Works Authority:	
Administration	771,635
Water	390,102
Sewer	449,260
Trash	315,170
Street & Alley Fund	878,469

Cemetery Care Fund	25,000
Cemetery	10,000
Police – Special	90,000
Police – Reserves	2,500
Fire	118,000
Fire – County Sales Tax	83,538

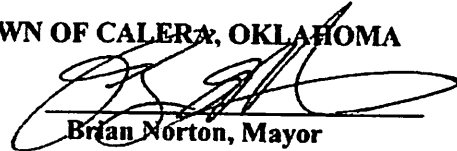
SECTION 2. The Calera Board of Trustees does hereby authorize the Town Treasurer to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2023-2024, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the Calera Board of Trustees.

SECTION 3. All supplemental appropriations or decrease in the total appropriation of a fund shall be adopted at a meeting of the Calera Board of Trustees and filed with the State Auditor and Inspector.

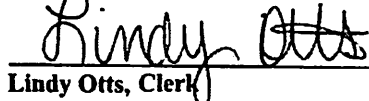
SECTION 4. Be it further provided that the Town Treasurer and the Town Clerk are hereby authorized to take any and all actions as may be required for the implementation of these budgets.

ADOPTED BY THE TOWN BOARD OF TRUSTEES OF THE TOWN OF CALERA this 8th day of June, 2023.

TOWN OF CALERA, OKLAHOMA


Brian Norton, Mayor

ATTEST:


Lindy Otts, Clerk



I-2023-755579 Book 1633 Pg: 994
06/14/2023 12:15 pm Pg 0993-0994
Fee: \$ 20.00 Doc: \$ 0.00
Tammy Reynolds - Bryan County Clerk
State of Oklahoma

LOCALiQ

The Oklahoman

PO Box 631643 Cincinnati, OH 45263-1643

PROOF OF PUBLICATION

Amy Busbey
Town of Calera
110 W Main ST
Calera OK 74730-1400

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA

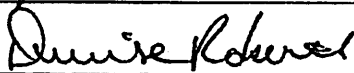
The Oklahoman, a daily newspaper of general circulation in the State of Oklahoma, and which is a daily newspaper published in Oklahoma County and having paid general circulation therein; published and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issues dated on:

06/02/2023

and that the fees charged are legal.
Sworn to and subscribed before on 06/02/2023



Legal Clerk



Notary, State of WI, County of Brown

4-6-27

My commission expires

Publication Cost: \$252.00

Order No: 8882177

of Copies:

Customer No: 955028

1

PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

DENISE ROBERTS
Notary Public
State of Wisconsin

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given the the proposed Town of Calera Fiscal Year 2023/2024 Annual Budget will be considered at a public hearing on June 8, 2023 at 3:30pm at 110 W Main St., Calera, OK 74730. Copies of the proposed budget are available for review in the Office of the City Clerk, 110 W Main St., Calera, OK 74730.

Notice is hereby given that the Town of Calera Annual Budget will be adopted during a meeting of the City Council on June 8, 2023 at 3:30pm at 110 W Main St., Calera, OK 74730 during the Meeting.

TOWN OF CALERA, OKLAHOMA

Fiscal Year 2023 / 2024 Annual Budget

BUDGET SUMMARY

	*estimated BEGINNING BUDGET BALANCE	REVENUES	EXPENSES	TRANSFERS	NET CHANGE	ENDING BALANCE
GENERAL FUND	\$ 1,390,253	\$ 1,761,529	\$ (2,059,865)	\$ -	\$ (298,336)	\$ 1,091,917
Revenues						
Taxes		743,553				
Intergovernmental		30,040				
Fines		559,115				
Charges for Services		64,000				
Grants and Donations		288,921				
Other		75,900				
Expenditures						
General Government:			(353,013)			
Police:			(1,122,673)			
Fire Department:			(38,840)			
Code Enforcement			(136,263)			
Emergency Operations			(240,076)			
Community Buildings			(15,000)			
Tourism & Development			(40,000)			
Parks & Recreation			(114,000)			
ENTERPRISE FUNDS						
Public Works Authority	\$ 264,348	\$ 1,871,149	\$ (1,926,170)	\$ -	\$ (55,021)	\$ 209,327
Revenues						
Water		400,000				
Sewer		650,000				
Trash		560,000				
Other		176,000				
Grants		85,149				
Expenses						
Water			(390,102)			
Sewer			(449,260)			
Trash			(315,170)			
Administration			(771,638)			
Subtotal - General and Enterprise Funds:					\$ (353,357)	\$ 1,301,244
SPECIAL REVENUE FUNDS						
Street & Alley	\$ 835,929	\$ 468,375	\$ (923,295)	\$ -	\$ (454,920)	\$ 381,008
Cemetery Care	62,110	4,550	(25,000)	-	(20,450)	41,660
Cemetery	71,445	15,000	(10,000)	-	5,000	76,445
Police - Special	125,930	100,999	(90,000)	-	10,999	10,999
Police - Reserves	10,986	1,000	(2,500)	-	(1,500)	9,486
Fire	274,650	188,733	(118,000)	-	70,733	345,383
Fire - County Sales Tax	91,710	77,972	(83,538)	-	(5,567)	(5,567)
TOTAL SPECIAL REVENUE F	\$ 1,472,759	\$ 856,629	\$ (1,252,333)	\$ -	\$ (395,705)	\$ 859,414
GRAND TOTAL ALL FUNDS	\$ 3,127,360	\$ 4,489,307	\$ (5,238,368)	\$ -	\$ (749,062)	\$ 2,160,659