
TOWN OF CALERA, OKLAHOMA

ANNUAL BUDGET DOCUMENT
FOR THE YEAR 2014-2015



TOWN OF CALERA, OKLAHOMA
ANNUAL BUDGET DOCUMENT
FOR THE YEAR ENDING JUNE 30, 2015

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TOWN OF CALERA, OKLAHOMA
 BUDGET SUMMARY - ALL FUNDS
 FOR THE YEAR ENDING JUNE 30, 2015

	General Fund	Street & Alley	Vol Fire Dept	Police Reserves	Police Special	Cemetery Revenue	Cemetery Care	Public Works Authority
<u>Revenues</u>								
Sales & Use Taxes	250,000	195,000	60,000	-	-	-	-	-
Franchise Taxes	50,000	-	-	-	-	-	-	-
Other Taxes	19,700	20,000	-	-	-	-	-	-
Fines & Fees	414,500	-	-	-	31,000	-	-	-
Water, Sewer & Garbage	-	-	-	-	-	-	-	978,600
Charges for Services	6,000	-	-	-	-	-	-	-
Donations & Fundraising	-	-	-	2,300	10,000	-	-	-
Interest Income	300	-	-	-	-	-	30	650
Grant & Loan Proceeds	126,000	-	4,400	-	-	9,000	3,000	-
Cemetery Lot Sales	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Miscellaneous Income	2,000	-	48,000	-	-	-	-	700
Transfers from Other Funds	-	-	-	-	-	-	-	35,000
Total Revenues	868,500	215,000	112,400	2,300	41,000	9,000	3,030	1,014,950
<u>Expenditures</u>								
General Government	198,878	-	-	-	-	-	-	-
Police Department	744,253	-	-	4,451	62,500	-	-	-
Fire Department	23,000	-	208,478	-	-	-	-	-
Community Services	40,000	-	-	-	-	-	-	-
Streets & Alleys	-	349,492	-	-	-	-	-	-
Cemetery	-	-	-	-	-	42,388	32,807	-
Public Works Combined Ops	-	-	-	-	-	-	-	580,395
Water Department	-	-	-	-	-	-	-	100,000
Sewer Department	-	-	-	-	-	-	-	384,000
Sanitation Department	-	-	-	-	-	-	-	90,000
Transfers to Other Funds	-	35,000	-	-	-	-	-	-
Total Expenditures	1,006,131	384,492	208,478	4,451	62,500	42,388	32,807	1,154,395
Revenues Over (Under) Expenditures	(137,631)	(169,492)	(96,078)	(2,151)	(21,500)	(33,388)	(29,777)	(139,445)
Beginning Fund Balance	689,148	169,492	96,078	2,151	64,798	33,388	29,777	446,141
Ending Fund Balance	551,517	-	-	-	43,298	-	-	306,696

TOWN OF CALERA, OKLAHOMA
GENERAL FUND
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

	Prior Year Actual <u>June 30, 2013</u>	Projected Current Year Actual <u>June 30, 2014</u>	Current Year Budget <u>June 30, 2014</u>	Next Year Budget <u>June 30, 2015</u>
<u>Revenues</u>				
Sales & Use Taxes	233,823	269,000	225,000	250,000
Franchise Taxes	49,785	50,060	49,000	50,000
Alcoholic Beverage Tax	14,517	13,725	13,000	13,700
Tobacco Tax	5,628	6,432	5,400	6,000
Fines & Court Costs	249,076	286,890	320,000	285,000
Collection Fees	18,570	19,340	18,000	19,000
Jail & Dispatch Fees	72,775	66,486	75,000	66,000
CLEET / AFIS / Forensic Sci Fees	44,515	41,070	45,000	41,000
Youth Alcohol Prevention	3,340	3,300	3,500	3,300
OBN Drug Education	255	225	200	200
Rent Income	6,250	6,200	6,000	6,000
Grant Proceeds				
- School Police Officer Reimburse	13,000	13,000	13,000	13,000
- Police Domestic Violence Grant	39,866	35,000	35,000	35,000
- OSHO Police Grant	23,859	20,000	20,000	63,000
- REAP Grants	-	-	-	-
- COPS Hiring Grant	35,858	39,369	29,510	15,000
- Emergency Mgmt / FEMA	100,000	-	-	-
- Choctaw Nation Dispatch Grant	5,000	-	-	-
Interest Income	1,154	300	500	300
OMAG Escrow Increase	94	-	-	-
Miscellaneous Income	1,390	6,390	2,000	2,000
Transfer from Public Works Auth	-	-	-	-
NSF Redeposits & Fees	367	-	-	-
Total Revenues & Other Sources	919,122	876,787	860,110	868,500

TOWN OF CALERA, OKLAHOMA
GENERAL FUND
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

	Prior Year Actual June 30, 2013	Projected Current Year Actual June 30, 2014	Current Year Budget June 30, 2014	Next Year Budget June 30, 2015
<u>Expenditures</u>				
General Government				
Personal Services	18,776	18,900	18,943	13,878
Maintenance & Operations	92,888	103,996	100,000	105,000
Capital Expenditures	28,278	60,000	110,000	80,000
CDBG Sewer Project Exp	-	-	-	-
CDBG Trash Truck Purchase	-	-	-	-
Transfers to Other Funds	11,000	100,000	100,000	-
	<u>150,942</u>	<u>282,896</u>	<u>328,943</u>	<u>198,878</u>
Law Enforcement				
Personal Services	460,171	481,500	485,194	514,253
Maintenance & Operations	103,816	104,842	112,000	110,000
Court Related Costs	20,190	21,515	25,000	24,000
Jail & Dispatch Fees	27,107	24,312	35,000	27,000
CLEET / AFIS / FS Pass-thru	43,791	35,960	53,000	38,000
Capital Expenditures	8,500	2,000	15,000	31,000
	<u>663,575</u>	<u>670,129</u>	<u>725,194</u>	<u>744,253</u>
Fire Department				
Personal Services	2,900	5,500	5,500	5,500
Maintenance & Operations	20,018	18,500	20,000	10,000
Emergency Op Center	6,569	7,000	7,500	7,500
Capital Expenditures	12,844	-	-	-
	<u>42,331</u>	<u>31,000</u>	<u>33,000</u>	<u>23,000</u>
Community Services				
Personal Services	-	-	-	-
Maintenance & Operations	5,984	13,500	15,000	15,000
Capital Expenditures	18,613	5,616	6,000	25,000
	<u>24,597</u>	<u>19,116</u>	<u>21,000</u>	<u>40,000</u>
Total Expenditures	<u>881,445</u>	<u>1,003,141</u>	<u>1,108,137</u>	<u>1,006,131</u>
Revenues Over (Under) Expenditures	37,677	(126,354)	(248,027)	(137,631)
Beginning Fund Balance	<u>777,825</u>	<u>815,502</u>	<u>841,825</u>	<u>689,148</u>
Ending Fund Balance	<u>815,502</u>	<u>689,148</u>	<u>593,798</u>	<u>551,517</u>

TOWN OF CALERA, OKLAHOMA
GENERAL FUND
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

Supplemental Budget Information - Expenditures

General Government

Personal Services				
Clerk	\$	500	Month	6,000
Treasurer	\$	500	Month	6,000
Custodian	\$	-	Month	-
Soc Sec / Medicare Match		7.65%	x gross salaries	918
State Unemployment		1.00%	x gross salaries	120
OMRF Retirement		7.00%	x gross salaries	840
				<hr/> 13,878
Capital Outlay				
Emergency Mgmt Mobile Command				30,000
Planning & Zoning Project				50,000
Police Dept Remodel Completion				-
Dilapidated House / Building Removal				-
				<hr/> 80,000

Police Department

Personal Services	Salary	Raise	Holiday	
Chief	40,539	0	1,200	41,739
Full-time Officer	35,888	0	1,100	36,988
Full-time Officer	33,495	0	1,030	34,525
Full-time Officer	27,905	0	750	28,655
Full-time Officer	24,931	748	750	26,429
Full-time Officer	24,931	748	750	26,429
Full-time Officer	25,580	0	750	26,330
Full-time Officer	24,931	748	750	26,429
Part-time Officer	17,160	0	0	17,160
Estimated Officer Overtime	4,000	0	0	4,000
Dispatch	21,424	0	0	21,424
Animal Control	23,031	0	0	23,031
Court Clerk	12,000	0	0	12,000
Deputy Court Clerk	11,050	0	0	11,050
Assist Court Clerks (2)	4,800	0	0	4,800
Municipal Judge	18,000	0	0	18,000
Municipal Attorney for Court	6,000	0	0	6,000
Soc Sec / Medicare Match	7.65%	x gross salaries		27,922
State Unemployment	1.00%	of first \$20,100 of wages		2,825
OMRF Retirement	7.00%	x gross salaries		23,869
Workers Comp Insurance	8.50%	x officer gross salaries		28,984
Health Insurance	\$600/ mo x 12 mos x 8 emps + 14%			65,664
				<hr/> 514,253
Capital Expenditures				
OSHO FTLHP Motorcycle				<hr/> 31,000

Community Services

Capital Expenditures	
Walking Track Improvements	20,000
Softball Field Improvements	5,000
	<hr/> 25,000

TOWN OF CALERA, OKLAHOMA
STREET & ALLEY FUND
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

	Prior Year Actual <u>June 30, 2013</u>	Projected Current Year Actual <u>June 30, 2014</u>	Current Year Budget <u>June 30, 2014</u>	Next Year Budget <u>June 30, 2015</u>
<u>Revenues</u>				
Sales & Use Tax	175,367	207,750	165,000	195,000
Commercial Vehicle Tax	15,532	16,830	15,000	16,000
Gasoline Excise Tax	3,982	3,955	4,000	4,000
Grant Proceeds	-	150,000	150,000	-
Insurance Proceeds	-	-	-	-
Miscellaneous Income	2,425	3,667	-	-
Total Revenues	<u>197,306</u>	<u>382,202</u>	<u>334,000</u>	<u>215,000</u>
<u>Expenditures</u>				
Maintenance & Operations	62,061	64,808	75,000	75,000
Capital Expenditures	72,311	439,901	376,433	274,492
Capital Expend - CDBG	-	-	150,000	-
Transfers to PWA	35,000	35,000	35,000	35,000
Total Expenditures	<u>169,372</u>	<u>539,709</u>	<u>636,433</u>	<u>384,492</u>
Revenues Over (Under) Expend	27,934	(157,507)	(302,433)	(169,492)
Beginning Fund Balance	<u>299,065</u>	<u>326,999</u>	<u>302,433</u>	<u>169,492</u>
Ending Fund Balance	<u>326,999</u>	<u>169,492</u>	<u>-</u>	<u>-</u>

TOWN OF CALERA, OKLAHOMA
VOLUNTEER FIRE DEPT FUND
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

	Prior Year Actual <u>June 30, 2013</u>	Projected Current Year Actual <u>June 30, 2014</u>	Current Year Budget <u>June 30, 2014</u>	Next Year Budget <u>June 30, 2015</u>
<u>Revenues</u>				
Transfers from Other Funds	11,000	-	-	-
Rural Assistance Grant	4,484	4,400	4,400	4,400
Sales & Use Tax	58,456	69,250	52,000	60,000
FEMA / OEMA Grant	-	87,190	87,190	-
County Sales Tax	25,249	48,000	48,000	48,000
Miscellaneous Income	3,604	385,000	385,000	-
Total Revenues	<u>102,793</u>	<u>593,840</u>	<u>576,590</u>	<u>112,400</u>
<u>Expenditures</u>				
Personal Services	-	-	-	-
Maintenance & Operations	29,138	29,850	53,500	55,000
Capital Outlay	65,510	518,204	518,204	77,478
County Sales Tax Expenditures	7,833	20,000	48,000	76,000
Total Expenditures	<u>102,481</u>	<u>568,054</u>	<u>619,704</u>	<u>208,478</u>
Revenues Over (Under) Expend	312	25,786	(43,114)	(96,078)
Beginning Fund Balance	<u>69,980</u>	<u>70,292</u>	<u>43,114</u>	<u>96,078</u>
Ending Fund Balance	<u>70,292</u>	<u>96,078</u>	<u>-</u>	<u>-</u>

Supplemental Expenditure Budget Information

Capital Outlay:

Fire Hose	7,570
Bunker Gear	9,000
Lockers	8,000
Fire House Cloud Application	4,500
Other Equipment	15,120
New Truck Payments (\$2,774 x 12 months)	33,288

Total Capital Outlay Budget Amount 77,478

TOWN OF CALERA, OKLAHOMA
POLICE RESERVES FUND
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

	Prior Year Actual <u>June 30, 2013</u>	Projected Current Year Actual <u>June 30, 2014</u>	Current Year Budget <u>June 30, 2014</u>	Next Year Budget <u>June 30, 2015</u>
<u>Revenues</u>				
Donations, Dues & Fundraising	3,465	2,352	2,500	2,300
Law Enforcement Grants	-	-	-	-
Corporate Grants	-	-	-	-
Sale of Assets	-	-	-	-
Interest Income	-	-	-	-
Miscellaneous Income	-	-	-	-
	<u>3,465</u>	<u>2,352</u>	<u>2,500</u>	<u>2,300</u>
Total Revenues				
<u>Expenditures</u>				
Personal Services	-	-	-	-
Maintenance & Operations	2,040	6,485	7,359	4,451
Capital Outlay	-	-	-	-
Transfers to Other Funds	-	-	-	-
	<u>2,040</u>	<u>6,485</u>	<u>7,359</u>	<u>4,451</u>
Total Expenditures				
Revenues Over (Under) Expenditure	1,425	(4,133)	(4,859)	(2,151)
Beginning Fund Balance	<u>4,859</u>	<u>6,284</u>	<u>4,859</u>	<u>2,151</u>
Ending Fund Balance	<u>6,284</u>	<u>2,151</u>	<u>-</u>	<u>-</u>

TOWN OF CALERA, OKLAHOMA
POLICE SPECIAL FUND
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

	Prior Year Actual <u>June 30, 2013</u>	Projected Current Year Actual <u>June 30, 2014</u>	Current Year Budget <u>June 30, 2014</u>	Next Year Budget <u>June 30, 2015</u>
<u>Revenues</u>				
10% of Regular Court Fines	30,800	31,875	35,000	31,000
Siezuers & Forfeitures	-	-	-	-
Grant Proceeds	8,964	9,010	17,010	10,000
Other Income	14,100	-	-	-
Transfer from General Fund	-	-	-	-
	<u>53,864</u>	<u>40,885</u>	<u>52,010</u>	<u>41,000</u>
Total Revenues				
<u>Expenditures</u>				
Personal Services	-	-	-	-
Maintenance & Operations	1,589	3,000	6,000	4,000
Capital Expenditures	59,433	60,000	82,010	58,500
Transfers to General Fund	-	-	-	-
	<u>61,022</u>	<u>63,000</u>	<u>88,010</u>	<u>62,500</u>
Total Expenditures				
Revenues Over (Under) Expenditure	(7,158)	(22,115)	(36,000)	(21,500)
Beginning Fund Balance	<u>94,071</u>	<u>86,913</u>	<u>76,182</u>	<u>64,798</u>
Ending Fund Balance	<u>86,913</u>	<u>64,798</u>	<u>40,182</u>	<u>43,298</u>
<u>Supplemental Expenditure Budget Information</u>				
<u>Capital Expenditures:</u>				
Equipment via Jag Grant				10,000
Monthly Payments Current Car Loan				13,500
Other Equipment / New Car Purchase				<u>35,000</u>
Total Capital Expenditure Budget Amount				<u>58,500</u>

TOWN OF CALERA, OKLAHOMA
CEMETERY REVENUE FUND
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

	Prior Year Actual June 30, 2013	Projected Current Year Actual June 30, 2014	Current Year Budget June 30, 2014	Next Year Budget June 30, 2015
<u>Revenues</u>				
Donations	-	-	-	-
Cemetery Lot Sales	11,250	9,000	9,000	9,000
Special Service Charges	-	-	-	-
Sale of Assets	-	-	-	-
Interest Income	-	-	-	-
Trans From Cemetery Care Fund	-	-	-	-
Total Revenues	<u>11,250</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
<u>Expenditures</u>				
Personal Services	-	-	-	-
Maintenance & Operations	2,092	3,000	10,000	10,000
Capital Expenditures	-	27,482	51,712	32,388
Trans To Other Funds	-	-	-	-
Total Expenditures	<u>2,092</u>	<u>30,482</u>	<u>61,712</u>	<u>42,388</u>
Revenues Over (Under) Expenditures	9,158	(21,482)	(52,712)	(33,388)
Beginning Fund Balance	<u>45,712</u>	<u>54,870</u>	<u>52,712</u>	<u>33,388</u>
Ending Fund Balance	<u>54,870</u>	<u>33,388</u>	<u>-</u>	<u>-</u>

Supplemental Expenditure Budget Information

Capital Expenditures

Z-Trun Mower	9,000
Other Capital Expenditures	<u>23,388</u>
Total Capital Expenditure Budget Amount	<u>32,388</u>

TOWN OF CALERA, OKLAHOMA
CEMETERY CARE FUND
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

	Prior Year Actual June 30, 2013	Projected Current Year Actual June 30, 2014	Current Year Budget June 30, 2014	Next Year Budget June 30, 2015
<u>Revenues</u>				
Donations	-	-	-	-
Cemetery Lot Sales	3,750	3,000	3,000	3,000
Special Service Charges	-	-	-	-
Sale of Assets	-	-	-	-
Interest Income	33	28	30	30
Trans From Cemetery Rev Fund	-	-	-	-
Total Revenues	<u>3,783</u>	<u>3,028</u>	<u>3,030</u>	<u>3,030</u>
<u>Expenditures</u>				
Personal Services	-	-	-	-
Maintenance & Operations	-	-	-	-
Capital Expenditures	-	-	29,584	32,807
Trans To Cemetery Rev Fund	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>29,584</u>	<u>32,807</u>
Revenues Over (Under) Expenditures	3,783	3,028	(26,554)	(29,777)
Beginning Fund Balance	<u>22,966</u>	<u>26,749</u>	<u>26,554</u>	<u>29,777</u>
Ending Fund Balance	<u>26,749</u>	<u>29,777</u>	<u>-</u>	<u>-</u>
<u>Supplemental Expenditure Budget Information</u>				
<u>Capital Expenditures:</u>				
Fencing & Roadways				20,000
Other Improvements				<u>12,807</u>
Total Capital Expenditure Budget				<u>32,807</u>

TOWN OF CALERA, OKLAHOMA
MUNICIPAL COURT BOND FUND
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

	Prior Year Actual June 30, 2013	Projected Current Year Actual June 30, 2014	Current Year Budget June 30, 2014	Next Year Budget June 30, 2015
<u>Revenues</u>				
Bonds Posted	8,297	9,000	10,000	9,000
Bank Charge Refunds	-	-	-	-
Special Service Charges	-	-	-	-
Sale of Assets	-	-	-	-
Interest Income	-	-	-	-
Miscellaneous Income	-	-	-	-
Total Revenues	<u>8,297</u>	<u>9,000</u>	<u>10,000</u>	<u>9,000</u>
<u>Expenditures</u>				
Personal Services	-	-	-	-
Bonds Refunded & Forfeited	8,277	9,000	10,000	9,000
Capital Outlay	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Expenditures	<u>8,277</u>	<u>9,000</u>	<u>10,000</u>	<u>9,000</u>
Revenues Over (Under) Expenditure:	20	-	-	-
Beginning Fund Balance	<u>1,717</u>	<u>1,737</u>	<u>1,717</u>	<u>1,737</u>
Ending Fund Balance	<u>1,737</u>	<u>1,737</u>	<u>1,717</u>	<u>1,737</u>

Beginning July 1, 2000, this fund and the related separate bank account are to be used solely for the processing and accounting of amounts received for posted bonds and the ultimate refund or forfeiture of such bond amounts. Regular fine collections are processed and accounted for through the General Fund. As such, this fund does not budget for any operating revenues or expenditures.

CALERA PUBLIC WORKS AUTHORITY
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

	Prior Year Actual <u>June 30, 2013</u>	Projected Current Year Actual <u>June 30, 2014</u>	Current Year Budget <u>June 30, 2014</u>	Next Year Budget <u>June 30, 2015</u>
<u>Revenues</u>				
Water Charges	210,973	221,795	212,000	220,000
Sewer Charges	406,926	413,810	400,000	413,000
Garbage Charges	311,316	315,590	305,000	315,000
Less Utility Acct Bad Debts	(6,112)	(5,000)	(5,000)	(5,000)
Service Fees	3,660	3,760	3,500	3,700
Reconnect Fees	6,930	6,920	7,000	6,900
Water Taps	1,700	17,750	2,000	5,000
Sewer Taps	1,335	10,875	1,500	5,000
Deposits to Final Bills	21,753	16,000	11,000	15,000
Interest Income	1,025	675	850	650
Miscellaneous Revenue	29,963	700	2,500	700
OEPIC Health Insurance Reimb	17,228	4,035	6,000	-
Sewer Plant Loan Proceeds	-	-	-	-
REAP Grant Proceeds	-	-	-	-
OMAG Escrow Increase	-	-	-	-
Transfer from Street & Alley Func	35,000	35,000	35,000	35,000
Transfer from Cemetery Rev Fun	-	-	-	-
Transfer from General Fund	-	100,000	100,000	-
NSF Redposits	2,751	854	-	-
	<u>1,044,448</u>	<u>1,142,764</u>	<u>1,081,350</u>	<u>1,014,950</u>
Total Revenues				

CALERA PUBLIC WORKS AUTHORITY
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

	Prior Year Actual June 30, 2013	Projected Current Year Actual June 30, 2014	Current Year Budget June 30, 2014	Next Year Budget June 30, 2015
<u>Expenditures</u>				
Combined Operations				
Personal Services	397,914	417,900	423,720	464,795
Maintenance & Operations	56,639	79,760	75,000	80,000
Capital Expenditures	-	-	-	35,600
Equipment Note Payments	-	-	-	-
CDBG Trans to General Fund	-	-	-	-
NSF Chargebacks	-	855	-	-
	<u>454,553</u>	<u>498,515</u>	<u>498,720</u>	<u>580,395</u>
 Water Department				
Maintenance & Operations	50,158	95,330	65,000	75,000
Capital Expenditures	-	110,000	110,000	25,000
	<u>50,158</u>	<u>205,330</u>	<u>175,000</u>	<u>100,000</u>
 Sewer Department				
Maintenance & Operations	36,861	37,385	40,000	45,000
Sewer Plant Operating Exp	52,680	62,486	60,000	65,000
Sewer Plant Loan Payments	258,777	259,000	259,300	259,000
Capital Expenditures	-	10,000	10,000	15,000
	<u>348,318</u>	<u>368,871</u>	<u>369,300</u>	<u>384,000</u>
 Trash Department				
Maintenance & Operations	77,236	74,705	85,000	85,000
Capital Expenditures	6,254	5,000	5,000	5,000
	<u>83,490</u>	<u>79,705</u>	<u>90,000</u>	<u>90,000</u>
 Total Expenditures	<u>936,519</u>	<u>1,152,421</u>	<u>1,133,020</u>	<u>1,154,395</u>
 Revenues Over (Under) Expend	107,929	(9,657)	(51,670)	(139,445)
 Beginning Current Assets	<u>347,869</u>	<u>455,798</u>	<u>443,213</u>	<u>446,141</u>
 Ending Current Assets	<u>455,798</u>	<u>446,141</u>	<u>391,543</u>	<u>306,696</u>

CALERA PUBLIC WORKS AUTHORITY
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2015

Supplemental Budget Information - Expenditures

Combined Operations

Personal Services	<u>Reg Salary</u>	<u>Raises</u>	<u>Total</u>
Dept Head	41,101	-	41,101
Full-Time	30,304	-	30,304
Full-Time	28,226	-	28,226
Full-Time	26,208	-	26,208
Full-Time	22,464	-	22,464
Full-Time	27,602	-	27,602
Full-Time	25,688	-	25,688
Full-Time	21,591	900	22,491
Overtime (Estimated)	20 hrs x 52 weeks x \$20.00		20,800
Clerk	21,418	-	21,418
Treasurer	20,201	-	20,201
Utility Clerk	22,714	-	22,714
Council Members for Water	\$100 / mo x 12 mos x 4 members		4,800
Soc Sec / Medicare Match	7.65% x gross wages		24,022
State Unemployment	1.00% x \$20,100 per employee (11)		2,215
OMRF Retirement	7.00% x gross wages		21,645
Health Insurance	\$600 / mo x 12 mos x 10 emps +14%		82,080
Workers Comp Insurance			20,815
Cost Reimbursement from Street & Alley Fund			-
			<u>464,795</u>

Capital Expenditures

Equipment Storage Building	<u>35,600</u>
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Water Department

Capital Expenditures	
Water Well Project	15,000
Line Replacement Projects	10,000
Total Water Dept Capital Expenditures	<u>25,000</u>

Sewer Department

Capital Expenditures	
Line Replacement Projects	15,000
Sewer Related Equipment	-
Total Sewer Dept Capital Expenditures	<u>15,000</u>

Trash Department

Capital Expenditures	
Misc Equipment	5,000
Poly Carts	-
Total Trash Dept Capital Expenditures	<u>5,000</u>

**TOWN OF CALERA, OKLAHOMA
BUDGET SUMMARY - ALL FUNDS
FOR THE YEAR ENDING JUNE 30, 2015**

Revenues	General Fund	Street & Alley	Vol Fire Dept.	Police Reserve	Police Special	Cemetery Revenue	Cemetery Care	Public Works Authority
Sales & Use Taxes	250,000	195,000	60,000	-	-	-	-	-
Franchise Taxes	50,000	-	-	-	-	-	-	-
Other Taxes	19,700	20,000	-	-	-	-	-	-
Fines & Fees	414,500	-	-	-	31,000	-	-	-
Water, Sewer, & Garbage	-	-	-	-	-	-	-	978,600
Changes for Services	6,000	-	-	-	-	-	-	-
Donations & Fundraising	-	-	-	2,300	10,000	-	-	-
Interest Income	300	-	-	-	-	-	30	650
Grant & Loan Proceeds	128,000	-	4,400	-	-	-	-	-
Cemetery Lot Sales	-	-	-	-	-	9,000	3,000	-
Sale of Assets	-	-	-	-	-	-	-	-
Miscellaneous Income	2,000	-	48,000	-	-	-	-	700
Transfers from Other Funds	-	-	-	-	-	-	-	35,000
Total Revenues	888,500	215,000	112,400	2,300	41,000	9,000	3,030	1,014,950

Expenditures	General Government	Police Department	Fire Department	Community Services	Streets & Alleys	Cemetery	Public Works Combined Ops	Water Department	Sewer Department	Sanitation Department	Transfers from Other Funds	Total Revenues
General Government	198,878	-	-	-	-	-	-	-	-	-	-	-
Police Department	744,253	-	-	-	-	-	-	-	-	-	-	-
Fire Department	23,000	-	208,478	-	-	-	-	-	-	-	-	-
Community Services	15,000	-	-	-	-	-	-	-	-	-	-	-
Streets & Alleys	-	-	349,492	-	-	-	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-	42,388	32,807	-	-	-	-
Public Works Combined Ops	-	-	-	-	-	-	-	-	-	-	580,395	-
Water Department	-	-	-	-	-	-	-	-	-	-	100,000	-
Sewer Department	-	-	-	-	-	-	-	-	-	-	384,000	-
Sanitation Department	-	-	-	-	-	-	-	-	-	-	90,000	-
Transfers from Other Funds	-	-	35,000	-	-	-	-	-	-	-	-	-
Total Revenues	981,131	384,492	208,478	4,451	62,500	42,388	32,807	1,154,395				

Revenue Over (Under)	(112,631)	(169,492)	(96,078)	(2,151)	(21,500)	(33,388)	(29,777)	(139,445)
Expenditures								
Beginning Fund Balance	689,148	169,492	96,078	2,151	64,798	33,388	29,777	446,141
Ending Fund Balance	576,517	-	-	-	43,298	-	-	306,696

NOTICE OF PUBLIC HEARING:
In accordance with the Municipal Budget Act (O.S. Title 11, Secs 17-201 through 17-216), a public hearing for the purpose of discussing the proposed budget for the Town of Calera, Oklahoma, for the Fiscal year July 1, 2014 through June 30, 2015, will be held during the regular Town council meeting to be held on June 10, 2014 at 3:00 p.m. in the Council chambers located in the City Hall building in Calera, Oklahoma.

STATE OF OKLAHOMA
COUNTY OF BRYAN

} SS.

Chris Allen of Durant, Oklahoma, being duly sworn on his oath deposes and states that he is PUBLISHER of the *Durant Daily Democrat*, a Daily newspaper published at Durant, County of Bryan, State of Oklahoma, having a paid circulation in said County, with entrance thereof into the United States mail as second-class mail matter, and that said newspaper is published in said County where the same is delivered to the United States mail; that the notice, a true copy of which, clipped from an issue of *The Durant Daily Democrat*, hereto attached, was published in the entire regular edition of the said newspaper for _____ consecutive issues as follows:

- 1st Insertion, May 18, 2014
- 2nd Insertion, _____, _____
- 3rd Insertion, _____, _____
- 4th Insertion, _____, _____
- 5th Insertion, _____, _____
- 6th Insertion, _____, _____
- 7th Insertion, _____, _____
- 8th Insertion, _____, _____
- 9th Insertion, _____, _____
- 10th Insertion, _____, _____

and that said newspaper has been continuously and uninterruptedly published in said county during a period of 104 weeks consecutively next prior to the first publication of notice hereto attached. A ffiant further states that said newspaper has met and complied with all requirements of the statutes of the State of Oklahoma in such cases made and provided, and particularly with reference to all sections of Senate Bill No. 47 of the Nineteenth Legislature of the State of Oklahoma, as approved April 13, 1943.

JCHAD
Subscribed and sworn to before me this 18th day of May, A.D., 2014.
Janice L. Wright
Notary Public.

My Commission expires 8/31/2015 (SEAL)
Publishers Fee, \$ 351.40

When Fee is paid it should be
So Stated in this Space.



RESOLUTION 2014-507

A RESOLUTION OF THE GOVERNING BODY OF THE TOWN OF CALERA, OKLAHOMA, FOR THE PURPOSE OF ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR JULY 1, 2014 THROUGH JUNE 30, 2015.

WHEREAS, the Town of Calera, Oklahoma has duly resolved to comply with the Municipal Budget Act as described in Sections 17-201 through 17-216 of Title 11 of the Oklahoma Statutes; and

WHEREAS, said Municipal Budget Act requires the adoption of an annual operating budget for each fiscal year prior to the July 1st beginning of such fiscal year.

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

1. The following appropriation amounts are hereby duly adopted as the operating budgets for the funds of the Town of Calera, Oklahoma for the fiscal year beginning July 1, 2014 and ending June 30, 2015, and that such appropriations are hereby established as the Town's legal level of control.

General Fund	
General Gov Dept	\$ 198,878
Law Enforcement Dept	744,253
Fire Department	23,000
Community Services Dept	<u>40,000</u>
Total General Fund Appropriations	\$ <u>1,006,131</u>
Street & Alley Fund Total Appropriations	\$ <u>384,492</u>
Volunteer Fire Dept Fund Total Appropriations	\$ <u>208,478</u>
Police Reserves Fund Total Appropriations	\$ <u>4,451</u>
Police Special Fund Total Appropriations	\$ <u>62,500</u>
Cemetery Revenue Fund Total Appropriations	\$ <u>42,388</u>
Cemetery Care Fund Total Appropriations	\$ <u>32,807</u>

2. The operating budget of the Calera Public Works Authority is hereby received and accepted by the Town of Calera, Oklahoma as beneficiary of the Public Works Authority Trust. Such Budget reflects total annual operating expenditures in the amount of \$ 1,154,395

ADOPTED BY THE TOWN COUNCIL of the Town of Calera, Oklahoma, this 10TH day of JUNE,

in the year 2014.



 Mayor

ATTEST: /



Collier, Fox & Associates, P.C.

Certified Public Accountants

205 E. Main - P. O. Box 806
Madill, Oklahoma 73446-0806
Phone (580) 795-3318
Fax (580) 795-5949

120 N. Fourth - P. O. Box 367
Durant, Oklahoma 74702-0367
(580) 924-8945 Phone
(580) 920-0617 Fax

To Town of Calera Council
Calera, Oklahoma 74730

We have compiled the accompanying 2014-2015 budget document and the related supplemental schedules. This budget document and schedules have been prepared on a prescribed basis of accounting that demonstrates compliance with the cash basis of accounting and the budget laws of the State of Oklahoma. We have not audited or reviewed the accompanying statements and, accordingly do not express an opinion or any other form of assurance about whether the statements are in accordance with the cash basis of accounting or Oklahoma budget laws.

The Town's management is responsible for the preparation and presentation of the annual budget in accordance with the cash basis of accounting and the budget laws of the State of Oklahoma and for designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the budget document.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements or other documents without undertaking to obtain or provide any assurance that there are not material modifications that should be made to the statements or documents.

Our compilation was limited to presenting, in the prescribed form, information that is the representation of the Town's management and does not include an evaluation of the support for the assumptions and estimates underlying the budget or projected amounts. Further, there will usually be differences between the budget amounts and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

This budget document and schedules are presented in accordance with the requirements of the State of Oklahoma and are not intended to be a presentation in conformity with generally accepted accounting principles. This report is intended solely for the information and use of the Town's management and for filing with the Oklahoma State Audit and should not be used for any other purposes. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the document, they might influence the user's conclusions about the financial condition and results of operations of the Town of Calera. Accordingly, this document and schedules are not designed for those who are not informed about such matters.

We are not independent with respect to the Town of Calera, Oklahoma.



COLLIER, FOX & ASSOCIATES, P.C.
Madill, Oklahoma

May 13, 2014