



CITY OF FREDERICK, OKLAHOMA

FREDERICK PUBLIC WORKS AUTHORITY
200 W. Grand • P.O. Box 399
FREDERICK, OKLAHOMA 73542
(580) 335-7551 • FAX (580) 335-5144
<http://www.frederickok.org>

Final Budget Message FY 2014-2015

June 20, 2014

Honorable Mayor, City Council and Frederick Citizens:

Attached herewith you will find the final recommended budgets for FY 2014-2015 for the General, Enterprise (FPWA), Airport, Capital Improvement and Frederick Economic Development Authority (FEDA) Funds. These budgets are presented to you in order that they may be adopted after a Public Hearing to receive citizen input during the June 23, 2014 Rescheduled Regular City Council and FPWA meetings.

As we look forward, it would be useful to consider some of the more noteworthy accomplishments, above and beyond day to day operations, which occurred during FY 13-14, including: acquisition of the armory facility; successful passage of a sales tax re-designation to mute otherwise substantial rate increases and the commencement of wastewater lagoon improvements; early payoff of FEDA debt for the Henniges facility; completion of the airport engineer selection process; successful partnership with the Frederick Art & Humanities Council on the Smithsonian "New Harmonies" program; changing to new police SUVs from small sedans; continuing to work through essential water conservation measures during the extended drought; productively functioning with fewer employees than budgeted; very active participation in the JLUS process and new participation in the Sheppard Military Affairs Committee (SMAC); completion of underground power lines construction at the Prather Brown/Frederick Middle School complex; repairs to Henniges facility roof; appointment of the successor of long-time Councilwoman Wanda J. Evaige; and recloser controllers replacement in all electric substations.

Looking forward to FY 14-15, some of the planned goals and/or accomplishments include: remodeling of the armory facility for use as a manufacturing business; completion of the mandated wastewater improvements under budget and ahead of schedule; replacement of the N. 7th waterline; completion of street improvements and planning for future improvements when new bond money is available; disposition of the City-owned gymnasium on S. 2nd; participation in Main Street Associate program;

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HACKBERRY FLAT

Wetland Restoration Project

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restoration of the School Resource Officer program in Frederick Public Schools; investment in software to better manage municipal court fine collections including provision of on-line bill payment for customer ease and more timely receipt of amounts due; hiring new employees and promoting current employees due to anticipated retirements; developing enhanced emergency communications to our citizens; enhanced financial reporting; implementation of the JLUS recommendations; continued SMAC participation; and implementation of a performance measurement system.

These are the 22nd budgets I have prepared during my service in Frederick. There have been a few budget years when funding opportunities allowed more flexibility as the fiscal year began. I do not anticipate that this fiscal year will be that way. This financial plan has been prepared to enable us to do the best we can within our identified means. If we should obtain additional funding, there are a number of identified projects which should be addressed with fleet and equipment needs at the top of the list.

These five budgets total \$15,321,174.00, a decrease of \$4,135,126.00 from last year's budgets of \$19,456,300.00. This decrease is directly related to the substantial completion of the Phase II wastewater lagoon improvements (approx. 75% done last fiscal year) under budget.

These budgets have been prepared with assistance from City Clerk Arumugam and Finance Director Reyes, based upon input received from department heads. A brief synopsis of the major features of the various budget components and funds is, as follows:

Income: Income was conservatively budgeted. The designated Consumer Price Index (CPI) based adjustment of 2.0% for utility rates and other budget matters has been utilized. The ongoing need for the identification, consideration and implementation of new and sustainable revenue sources remains an imperative.

Expenses: A total of 57.31 fte (full time equivalent) positions are budgeted this year – a minor decrease from last year. Some rearrangement of staffing will continue as a result of the anticipated and unexpected employee retirements and departures.

A slight reduction in health insurance premiums, a 6.4 percent increase in dental premiums, and a 2.0 percent cola adjustment to the employee pay plan are recommended. Once again employees will have the choice on health care plans as they may opt to pay more for a more expensive plan. For the first time our health insurance premiums are age-based so they have been averaged this year in anticipation of utilizing a different strategy next year.

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The persistence of increased fuel and repair materials costs remain extremely challenging to deal with since foregoing those expenses is seldom a realistic option. Additionally we still face the new, and not yet fully identified costs of updated water treatment processes as we seek full compliance to the more rigorous water quality standards.

The **General Fund** budget is very lean with a slight increase as cost containment has been the priority. Re-designation of the economic development sales tax to capital improvements to help pay for the wastewater improvements is beneficial to all users.

The **Enterprise Fund (FPWA)** budget increased slightly as last summer's high utility revenue trend continues during the drought conditions. As we are still in the construction phase, debt service for the wastewater improvement project has not yet commenced, although budget provisions have been made.

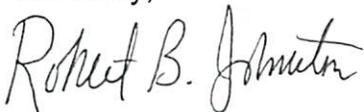
The **Airport Fund** budget continues to benefit from the oil and gas royalty windfall. We plan to continue accumulating these proceeds for future capital needs.

The **Capital Improvement Fund** budget as always has many more needs than means to accomplish beneficial improvements. This year's budget will be much smaller than last budget year due to substantial progress on the wastewater projects. Recommended expenditures have an identified funding source which will be verified before making the purchase.

The **Frederick Economic Development Authority (FEDA)**: The preparation of the armory facility for its manufacturing tenant, recruitment of another grocery store and the location a new tenant or owner for the TG&Y and other vacant facilities which are available remain goals of the Mayor's economic development team.

Thank you for your guidance, encouragement and support during the budget-making process. Please feel free to contact me before the meetings with any questions.

Sincerely,



Robert B. Johnston
City Manager/General Manager

Attachments

**FINAL BUDGET SUMMARY
CITY OF FREDERICK, OKLAHOMA
FY 2014-2015**

ESTIMATED REVENUES:

	<u>General Fund</u>	<u>FPWA (Enterprise) Fund</u>	<u>Airport Fund</u>	<u>FEDA</u>	<u>Capital Improvement Fund</u>
Taxes	\$990,000.00				
Licenses & Permits	\$32,000.00				
Intergovernmental Revenue	\$66,000.00				
Charges for Services	\$67,000.00	\$6,998,824.00	\$257,000.00	\$28,000.00	
Fines & Forfeitures	\$34,000.00				
Miscellaneous Revenue	\$27,326.00	\$1,364,000.00	\$200.00	\$100.00	\$3,195,000.00
Transfers In	\$1,456,824.00	\$400,000.00		\$69,900.00	\$335,000.00
Fund Balance					
Total Estimated Revenues:	<u>\$2,673,150.00</u>	<u>\$8,762,824.00</u>	<u>\$257,200.00</u>	<u>\$98,000.00</u>	<u>\$3,530,000.00</u>

PROPOSED EXPENDITURES:

	<u>General Fund:</u>	<u>Enterprise Fund:</u>	<u>Capital Impr. Fund:</u>
Managerial	\$306,000.00		
Police	\$750,000.00		\$30,000.00
Dispatch	\$90,000.00		\$20,000.00
Fire	\$570,000.00		\$200,000.00
Street	\$275,000.00		\$20,000.00
Weaver DOC	\$8,000.00		\$30,000.00
Parks	\$49,000.00		
Library	\$91,500.00		
Cemetery	\$122,000.00		
Emer. Mgmt.	\$5,650.00		
Transfers Out	\$406,000.00		
Fund Total	<u>\$2,673,150.00</u>		
Airport Fund:			
Airport Operations		\$257,200.00	
Fund Total		<u>\$257,200.00</u>	
Enterprise Fund:			
Administration	\$754,000.00		
Water Distribution	\$496,000.00		
Water Acqu & Treatment	\$740,000.00		
Electric	\$544,000.00		
Wastewater	\$418,000.00		
Swimming Pool	\$19,000.00		
C & D Landfill	\$150,000.00		
Lake	\$100,000.00		
Contract Services	\$3,800,000.00		
Transfers Out	\$1,741,824.00		
Fund Total	<u>\$8,762,824.00</u>		
FEDA:			
FEDA Activities		\$98,000.00	
Fund Total		<u>\$98,000.00</u>	
Capital Impr. Fund:			
Police			\$30,000.00
Fire			\$20,000.00
Street			\$200,000.00
Weaver DOC			\$20,000.00
Parks			
Library			\$30,000.00
Cemetery			
Emerg. Mgmt.			
FPWA Admin			
Water			\$30,000.00
Electric			\$50,000.00
Wastewater			\$2,000,000.00
Swimming Pool			
Landfill			
Lake			
Airport			\$1,150,000.00
FEDA			
Fund Total			<u>\$3,530,000.00</u>

RESOLUTION 062314

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FREDERICK, OKLAHOMA, ADOPTING THE FY 2014-2015 BUDGETS FOR THE GENERAL FUND, AIRPORT FUND, CAPITAL IMPROVEMENT FUND AND FREDERICK ECONOMIC DEVELOPMENT AUTHORITY (FEDA); AND AUTHORIZING RELATED BUDGETARY TRANSACTIONS, AS DEFINED.

WHEREAS, the City Council of the City of Frederick, Oklahoma has completed the budget process required in Title 11, *Oklahoma Statutes 2011*, Sections 17-201 *et. seq.*, and

WHEREAS, agreement has been reached relative to the estimated revenues and necessary appropriations for the various accounts within the General Fund, Airport Fund, Cemetery Trust Fund, Sinking Fund and Capital Improvement Fund for the 2014-2015 fiscal year, and

WHEREAS, the appropriations and related budgetary transactions, as defined below, must be approved by Resolution;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Frederick, Oklahoma:

Section 1. That the 2014-2015 fiscal year budgets be adopted in the amounts reflected in this Resolution's attachments which list expenditures by department and classification as required by Title 11, *Oklahoma Statutes 2011*, Section 17-213;

Section 2. That this Resolution and a copy of the adopted budgets be transmitted with other necessary documents to the Oklahoma State Auditor & Inspector, and one copy filed with the Frederick City Clerk;

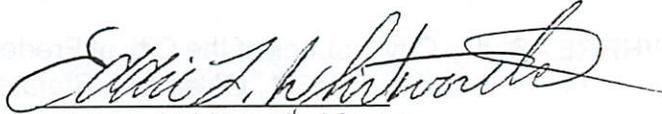
Section 3. That the 2014-2015 Pay Plan, a copy of which is attached as Attachment "A", be adopted for all employees of the City of Frederick and its subordinate entities;

Section 4. That the Employee Health & Dental Insurance Program, shown as Attachment "B", be adopted effective July 1, 2014; and

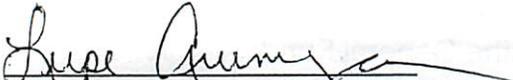
Section 5. That the Investment Policy, previously established by Resolution 112895, continue in full force and effect during fiscal year 2014-2015, unless changed by Resolution or Ordinance of the Frederick City Council; and

Section 7. That, pursuant to Title 11, *Oklahoma Statutes 2011*, Section 17-215 the City Manager is authorized to transfer unexpended and unencumbered appropriations from one department to another within the same fund and report such transfers in a timely manner to the City Council.

APPROVED, PASSED AND ADOPTED this 23rd day of June, 2014.


Eddie L. Whitworth, Mayor

ATTEST:


Lupe Arumugam, City Clerk

20-Jun

**City of Frederick
Summary of Revenue By Source
General Fund**

	Prior Year Actual 12/13	Budget 13/14	Current Year Actual (10 mos.) 13/14	Budget Year 14/15
Taxes				
Sales Tax	651,930.32	800,000.00	731,315.47	825,000.00
Use Tax	30,523.31	48,000.00	50,073.02	60,000.00
Franchise	84,163.53	92,500.00	74,183.93	85,000.00
Occupation	6,179.25	6,000.00	3,809.00	6,000.00
Lodging Tax	9,604.37	14,000.00	10,353.32	14,000.00
Subtotal	782,400.78	960,500.00	869,734.74	990,000.00
Licenses/Permits				
Vehicle Licenses	24,509.30	32,000.00	24,700.59	32,000.00
Subtotal	24,509.30	32,000.00	24,700.59	32,000.00
Intergov't Revenue				
Alcohol Bev. Tax	36,889.12	54,000.00	46,459.64	54,000.00
St. Gasoline Tax	7,919.91	12,000.00	7,358.30	12,000.00
Subtotal	44,809.03	66,000.00	53,817.94	66,000.00
Fines & Forfeiture				
Police Fines	26,708.50	28,000.00	30,290.56	32,000.00
DUI Reimb.	117.93	2,000.00	2,140.23	2,000.00
Bonds Collected	0.00	0.00	0.00	0.00
Subtotal	26,826.43	30,000.00	32,430.79	34,000.00
Charges For Services				
Cemetery Fees	37,823.19	49,000.00	41,939.77	49,000.00
Library Fees	2,150.50	3,000.00	2,650.00	3,000.00
School Resource Off.	15,120.00	0.00	0.00	15,000.00
Cemetery Clearing	0.00	0.00	0.00	0.00
Subtotal	55,093.69	52,000.00	44,589.77	67,000.00
Miscellaneous Revenue				
Interest	67.93	1,000.00	2,234.18	2,000.00
Miscellaneous	14,839.56	12,000.00	16,026.82	18,000.00
Library State Aid	9,625.00	7,528.00	7,326.00	7,326.00
Surplus Prop. Sales	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Subtotal	24,532.49	20,528.00	25,587.00	27,326.00
Transfers From				
FPWA	918,022.89	1,491,122.00	1,117,623.41	1,456,824.00
Cemetery Trust	0.00	0.00	0.00	0.00
Airport Cash	0.00	0.00	0.00	0.00
Recoveries	0.00	0.00	0.00	0.00
Disbursement	0.00	0.00	0.00	0.00
Subtotal	918,022.89	1,491,122.00	1,117,623.41	1,456,824.00
Unappropriated Fund Balance				
Unapprop. Fund Bal.	0.00	0.00	0.00	0.00
Subtotal	0.00	0.00	0.00	0.00
Total Income	1,876,194.61	2,652,150.00	2,168,484.24	2,673,150.00

City of Frederick
Summary of Expenses by Source
General Fund - 01

	Prior Year	Current Year		Budget
	Actual 12/13	Amended Budget 13/14	Actual (10 mos.) 13/14	Year 14/15
Managerial - 01				
Personnel	32,886.50	55,000.00	48,243.02	55,000.00
Materials & Supplies	3,747.53	1,000.00	152.07	500.00
Other Services & Chgs	271,365.27	243,500.00	253,540.12	250,000.00
Capital Outlay	0.00	500.00	129.99	500.00
Subtotal	307,999.30	300,000.00	302,065.20	306,000.00
Police Department - 15				
Personnel	450,552.56	565,000.00	525,125.04	570,000.00
Materials & Supplies	28,461.35	45,000.00	35,627.87	45,000.00
Other Services & Chgs	40,354.89	58,000.00	52,192.80	60,000.00
Capital Outlay	64,890.57	72,000.00	30,461.50	75,000.00
Subtotal	584,259.37	740,000.00	643,407.21	750,000.00
Dispatch Department - 16				
Personnel	170,060.54	0.00	0.00	0.00
Materials & Supplies	1,888.77	0.00	0.00	0.00
Other Services & Chgs	14,755.69	90,000.00	75,000.00	90,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Subtotal	186,705.00	90,000.00	75,000.00	90,000.00
Fire Department - 18				
Personnel	369,032.81	470,000.00	386,464.76	470,000.00
Materials & Supplies	10,350.24	30,000.00	20,903.88	30,000.00
Other Services & Chgs	21,611.02	40,000.00	28,386.44	40,000.00
Capital Outlay	18,808.67	30,000.00	0.00	30,000.00
Subtotal	419,802.74	570,000.00	435,755.08	570,000.00
Street Department - 20				
Personnel	151,064.69	112,000.00	98,967.60	112,000.00
Materials & Supplies	76,353.23	120,000.00	63,164.86	120,000.00
Other Services & Chgs	21,064.32	21,000.00	12,571.50	21,000.00
Capital Outlay	21,688.92	22,000.00	13,292.40	22,000.00
Subtotal	270,171.16	275,000.00	187,996.36	275,000.00
Weaver DOC - 21				
Personnel	0.00	0.00	0.00	0.00
Materials & Supplies	0.00	0.00	0.00	0.00
Other Services & Chgs	0.00	8,000.00	3,608.21	8,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Subtotal	0.00	8,000.00	3,608.21	8,000.00
Parks Department - 22				
Personnel	44,840.79	16,000.00	0.00	16,000.00
Materials & Supplies	13,942.33	24,000.00	24,368.63	24,000.00
Other Services & Chgs	15,521.83	8,000.00	3,836.20	8,000.00
Capital Outlay	1,579.08	1,000.00	266.22	1,000.00
Subtotal	75,884.03	49,000.00	28,471.05	49,000.00
Library Department - 23				
Personnel	64,994.86	70,000.00	57,196.27	72,000.00
Materials & Supplies	2,323.58	3,500.00	3,204.87	3,500.00
Other Services & Chgs	5,031.23	6,000.00	3,984.41	6,000.00
Capital Outlay	6,175.82	10,000.00	6,893.23	10,000.00
Subtotal	78,525.49	89,500.00	71,278.78	91,500.00

Cemetery Department - 24

Personnel	48,482.12	72,000.00	60,924.40	75,000.00
Materials & Supplies	9,602.37	30,000.00	24,286.50	30,000.00
Other Services & Chgs	7,281.78	10,000.00	6,697.81	10,000.00
Capital Outlay	0.00	7,000.00	3,818.01	7,000.00
Subtotal	<u>65,366.27</u>	<u>119,000.00</u>	<u>95,726.72</u>	<u>122,000.00</u>

Emergency Management - 26

Personnel	0	150.00	114.80	150.00
Materials & Supplies	1,350.00	2,500.00	1,500.00	2,500.00
Other Services & Chgs	3,769.24	3,000.00	1,603.37	3,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Subtotal	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	5,119.24	5,650.00	3,218.17	5,650.00

Transfers Out - 90

Enterprise Fund	219,656.75	200,000.00	211,500.18	400,000.00
Airport Fund	0.00	0.00	0.00	0.00
Cemetery Trust	0.00	0.00	0.00	0.00
Recoveries	0.00	6,000.00	12,757.90	6,000.00
FEDA	109,828.32	200,000.00	92,519.21	0.00
Cap. Impr. Fund	28,573.63	0.00	0.00	0.00
Disbursements	0.00	0.00	0.00	0.00
Subtotals	<u>358,058.70</u>	<u>406,000.00</u>	<u>316,777.29</u>	<u>406,000.00</u>

Fund Balance	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Total Expenses	<u><u>2,351,891.30</u></u>	<u><u>2,652,150.00</u></u>	<u><u>2,163,304.07</u></u>	<u><u>2,673,150.00</u></u>
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6/20/14

**City of Frederick
Summary of Revenue by Source
Airport Fund**

	Prior Year Actual 12/13	Budget 13/14	Current Year Actual (10 mos.) 13/14	Budget Year 14/15
Leases				
Farm	54,335.99	44,000.00	63,134.78	60,000.00
Oil & Gas Leases	33,600.00	100,000.00	181,132.86	100,000.00
Other	0.00	0.00	0.00	0.00
Hangar Rent	32,212.00	36,000.00	39,116.00	36,000.00
Subtotal	120,147.99	180,000.00	283,383.64	196,000.00
Fuel and Oil Sales				
Fuel Sales	44,640.19	60,000.00	60,328.37	60,000.00
Oil Sales	341.50	250.00	102.00	250.00
Merchandise Sales	0.00	250.00	0.00	250.00
Fuel Flowage	835.81	500.00	261.24	500.00
Subtotal	45,817.50	61,000.00	60,691.61	61,000.00
Miscellaneous Revenue				
Interest	13.99	200.00	135.18	200.00
Misc. Income	1,951.00	0.00	0.00	0.00
Mowing Contract	0.00	0.00	0.00	0.00
Special Events	0.00	0.00	0.00	0.00
Subtotal	1,964.99	200.00	135.18	200.00
Transfers In				
General Fund	0.00	0.00	0.00	0.00
FPWA	2,000.00	0.00	0.00	0.00
Recoveries Fund	0.00	0.00	0.00	0.00
Subtotal	2,000.00	0.00	0.00	0.00
Appropriated Fund Balance				
Appr. Fund Balance	0.00	0.00	400,000.00	0.00
Subtotal	0.00	0.00	400,000.00	0.00
Total Income	169,930.48	241,200.00	744,210.43	257,200.00

6/20/14

**City of Frederick
Summary of Expenses By Source
Airport Fund**

	Prior Year Actual 12/13	Budget 13/14	Current Year Actual (10 mos.) 13/14	Budget Year 14/15
Airport Operations				
Personnel	43,130.86	60,000.00	51,539.73	70,000.00
Materials & Supplies	48,988.38	100,000.00	60,945.28	100,000.00
Other Services & Chgs	13,671.08	24,000.00	25,536.13	30,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Subtotal	105,790.32	184,000.00	138,021.14	200,000.00
Transfers Out				
Capital Improvements	0.00	0.00	400,000.00	0.00
Disbursement	0.00	0.00	0.00	0.00
Subtotal	0.00	0.00	400,000.00	0.00
Fund Balance	33,600.00	57,200.00	213,532.69	57,200.00
Total Expenses	<u>139,390.32</u>	<u>241,200.00</u>	<u>751,553.83</u>	<u>257,200.00</u>

20-Jun

**City of Frederick
Summary of Revenue by Source
Capital Improvements Fund**

	Prior Year	Budget	Current Year	Budget
	Actual 12/13		Actual (10 mos.) 13/14	Year 14/15
Lake Fees	0.00	0.00	0.00	0.00
Subtotal	0.00	0.00	0.00	0.00
OAC/FAA Grants	524,559.88	0.00	0.00	0.00
JAG-LLE Grant	0.00	0.00	6,720.00	0.00
REAP Grant	0.00	0.00	0.00	45,000.00
CDBG-EDIF	0.00	100,000.00	0.00	1,100,000.00
FEMA Grants	0.00	44,700.00	0.00	0.00
MESO Zero-Int. Loan	30,000.00	50,000.00	0.00	50,000.00
Assistance to FF Grant	0.00	0.00	0.00	0.00
DWSRF Loan Proceeds	516,585.95	0.00	0.00	0.00
CWSRF Loan Proceeds	0.00	7,380,000.00	1,920,042.04	2,000,000.00
ODOT Tree Grant	0.00	0.00	0.00	0.00
Subtotals	1,071,145.83	7,574,700.00	1,926,762.04	3,195,000.00
Interest	30.89	0.00	6.83	0.00
Miscellaneous	5,270.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Reimbursements	0.00	0.00	0.00	0.00
Wildlife Habitat	0.00	0.00	0.00	0.00
Rural Fire Runs (1/2)	0.00	0.00	0.00	0.00
Loan Proceeds	3,540.00	0.00	0.00	0.00
Subtotal	8,840.89	0.00	6.83	0.00
General Fund	0.00	0.00	12,757.90	0.00
Enterprise Fund	129,702.50	40,650.00	73,396.17	285,000.00
Airport Fund	15,114.66	500,000.00	400,000.00	0.00
Cemetery Trust	14,324.25	0.00	5,890.29	0.00
FEDA Fund	0.00	25,000.00	0.00	50,000.00
Miscellaneous Funds	0.00	0.00	0.00	0.00
Subtotal	159,141.41	565,650.00	492,044.36	335,000.00
Appropriated Fund Balance	0.00	0.00	0.00	0.00
Unappropriated Fund Balance	0.00	0.00	0.00	0.00
Subtotal	0.00	0.00	0.00	0.00
	#REF!	8,140,350.00	#REF!	3,530,000.00

20-Jun

**City of Frederick
Summary of Expenses By Source
Capital Improvements Fund**

Expenses	Prior Year	Budget	Current Year	Budget
	Actual 12/13		Actual (10 mos.) 13/14	Year 14/15
Police	0.00	0.00	6,728.00	30,000.00
Fire	70,000.00	7,500.00	7,186.00	20,000.00
Street	22,738.21	0.00	1,001.00	200,000.00
DOC Work Center	0.00	0.00	0.00	20,000.00
Parks	0.00	0.00	0.00	0.00
Library	0.00	20,000.00	0.00	30,000.00
Cemetery	6,031.00	0.00	5,349.00	0.00
Emergency Mgmt	0.00	62,850.00	0.00	0.00
FPWA Admin	2,023.00	0.00	1,541.29	0.00
Water	552,607.19	0.00	822.45	30,000.00
Electric	5,704.80	50,000.00	0.00	50,000.00
Wastewater	0.00	7,880,000.00	2,320,042.04	2,000,000.00
Swimming Pool	0.00	0.00	0.00	0.00
Landfill	16,635.00	0.00	0.00	0.00
Lake	1,244.47	0.00	0.00	0.00
Airport	548,728.50	0.00	0.00	0.00
FEDA	15,000.00	125,000.00	0.00	1,150,000.00
Miscellaneous	0.00	0.00	0.00	0.00
Sub-Totals	1,240,712.17	8,145,350.00	2,342,669.78	3,530,000.00
Fund Balance				
Fund Balance	5,764.29	0.00	0.00	0.00
Sub-Total	5,764.29	0.00	0.00	0.00
Total	1,246,476.46	8,145,350.00	2,342,669.78	3,530,000.00

6-20-14

Capital Improvement Fund
FY 2014-2015
Planned Expenditures

<u>Department</u>	<u>Funded Item(s)</u>	<u>Cost</u>	<u>Subtotals</u>
Police	Backup Generator ¹	\$ <u>30,000.00</u>	\$ <u>30,000.00</u>
Fire	Roof Repairs	\$ <u>20,000.00</u>	\$ <u>20,000.00</u>
Weaver DOC	Roof Repairs	\$ <u>20,000.00</u>	\$ <u>20,000.00</u>
Library	Window Replacement, Roof & Wall Repairs	\$ <u>30,000.00</u>	\$ <u>30,000.00</u>
Street	Paving Improvements	\$ <u>200,000.00</u>	\$ <u>200,000.00</u>
Water	Backup Generator ¹	\$ <u>30,000.00</u>	\$ <u>30,000.00</u>
Electric	System Improvements ²	\$ <u>50,000.00</u>	\$ <u>50,000.00</u>
Wastewater	Lagoon Improvements ³	\$ <u>2,000,000.00</u>	\$ <u>2,000,000.00</u>
FEDA	Armory Remodeling ⁴	\$1,025,000.00	
	TG&Y Roof & Floor ⁴	\$ <u>125,000.00</u>	\$ <u>1,150,000.00</u>
TOTAL FUNDED CAPITAL EXPENDITURES			\$<u>3,530,000.00</u>

¹ REAP Grant

² MESO Zero Interest Loan

³ Funded by OWRB CWSRF Loan

⁴ FEDA to pay for preliminary architect services, then apply for CDBG-EDIF grants for construction of both facilities

20-Jun

**City of Frederick
Summary of Revenue By Source
FEDA**

	Prior Year Actual 12/13	Budget 13/14	Current Year Actual (10 mos.) 13/14	Budget Year 14/15
Charges for Services				
Demand Surcharge	0.00	0.00	0.00	0.00
Subtotal	0.00	0.00	0.00	0.00
Rentals & Leases				
Rhemco Bldgs	4,560.00	4,000.00	744.00	4,000.00
Metzeler Bldgs	288,000.00	222,000.00	98,000.00	24,000.00
Subtotal	292,560.00	226,000.00	98,744.00	28,000.00
Miscellaneous Revenue				
Interest	7,468.68	100.00	159.89	100.00
Other Income	23,251.96	1,400.00	0.02	0.00
Grant Income	15,000.00	0.00	0.00	0.00
Loan Income	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Subtotal	45,720.64	1,500.00	159.91	100.00
Transfers From				
General Fund	87,390.06	202,500.00	0.00	0.00
Enterprise Fund	36,370.03	0.00	176,666.17	0.00
Airport Fund	0.00	0.00	0.00	0.00
Sinking Fund	0.00	0.00	0.00	0.00
Misc. Funds	0.00	0.00	0.00	0.00
Subtotal	123,760.09	202,500.00	176,666.17	0.00
Fund Balance				
Appr. Fund Bal.	0.00	0.00	0.00	69,900.00
Unappr. Fund Bal.	0.00	0.00	0.00	0.00
Subtotal	0.00	0.00	0.00	69,900.00
Total Income				
	462,040.73	560,000.00	275,570.08	98,000.00

20-Jun

**City of Frederick
Summary of Expenses By Source
FEDA**

	Prior Year Actual 12/13	Budget 13/14	Current Year Actual (10 mos.) 13/14	Budget Year 14/15
FEDA Activities				
Personnel	0.00	0.00	0.00	0.00
Materials & Supplies	0.00	0.00	10,150.00	0.00
Other Services & Chgs	42,822.47	405,000.00	48,186.67	48,000.00
Capital Outlay	0.00	0.00	17,233.41	0.00
Subtotal	42,822.47	405,000.00	75,570.08	48,000.00
Transfers Out				
General Fund	0.00	0.00	0.00	0.00
Enterprise Fund	0.00	0.00	200,000.00	0.00
Cap. Impr. Fund	0.00	25,000.00	0.00	50,000.00
Subtotal	0.00	25,000.00	200,000.00	50,000.00
Fund Balance	321,096.85	0.00	0.00	0.00
Total Expenses	<u>363,919.32</u>	<u>430,000.00</u>	<u>275,570.08</u>	<u>98,000.00</u>

RESOLUTION 062314A

A RESOLUTION OF THE TRUSTEES OF THE FREDERICK PUBLIC WORKS AUTHORITY (FPWA) FREDERICK, OKLAHOMA, ADOPTING THE FY 2014-2015 OPERATING BUDGET FOR THE ENTERPRISE FUND (FPWA) AND AUTHORIZING RELATED BUDGETARY TRANSACTIONS, AS DEFINED.

WHEREAS, the Trustees of the Frederick Public Works Authority (FPWA) Frederick, Oklahoma have completed the budget process required in Title 11, *Oklahoma Statutes* 2011, Sections 17-201 *et. seq.*, and

WHEREAS, agreement has been reached relative to the estimated revenues and necessary appropriations for the various accounts within the FY 2014-2015 Enterprise Fund budget, and

WHEREAS, the appropriations and related budgetary transactions, as defined below, must be approved by Resolution;

NOW THEREFORE BE IT RESOLVED by the Trustees of the Frederick Public Works Authority, Frederick, Oklahoma:

Section 1. That the 2014-2015 fiscal year budget be adopted in the amounts reflected in this Resolution's attachments which list expenditures by department and classification as required by Title 11, *Oklahoma Statutes* 2011, Section 17-213; and

Section 2. That this Resolution and a copy of the adopted budgets be transmitted with other necessary documents to the Oklahoma State Auditor & Inspector, and one copy filed with the Frederick City Clerk; and

Section 3. That the Investment Policy, previously established by Resolution 112895, continue in full force and effect during fiscal year 2014-2015, unless changed by Resolution of the Trustees of the Frederick Public Works Authority; and

Section 4. That the Transfer Policy, previously established by Resolution 012798A, as amended by Resolution 061201A, continue in full force and effect during fiscal year 2014-2015 unless changed by Resolution of the Trustees of the Frederick Public Works Authority; and

Section 5. That water, wastewater and electric rates be adjusted by 2.0 percent, and solid waste rates be adjusted 2.0 percent based upon the IESI contract provisions, for services billed, commencing with billing cycle Z01 (cycle 30); and

Section 6. That the surcharge in the amounts established via Resolution 021406A for all active water utility accounts with such revenue to be applied to the costs of water system improvements mandated by Department of Environmental Quality (DEQ) Consent Order 05-086 be discontinued as a line item on utility bills

and included in the base water rates as shown on Attachment "A" to this Resolution;
and

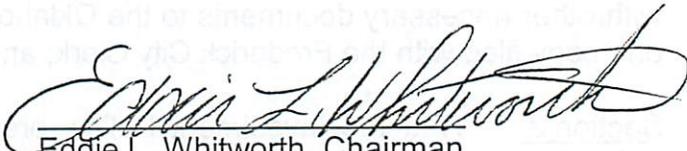
Section 7. That it be confirmed that all electric rates, with the exception of the "Wind Power" electric rate, be adjusted on a monthly basis based upon the fuel cost required to generate electricity. Electric services billed by the FPWA shall include a fuel cost adjustment (f.c.a.), which is presently based upon a base of 4.0 cents/kWh and may be a debit or credit when calculated. The f.c.a. will be shown as a separate line item on FPWA utility bills and shall be due at the same time as the other billed utility services provided by the FPWA; and

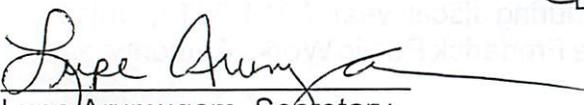
Section 8. That it be confirmed that all utility accounts which are paid after the due date will be subject to the late payment penalty, unless they are: (a) a participant in the 'pick a date' bank draft payment plan, (b) City accounts, (c) a reciprocating utility company or other vendor and/or (d) exempt based upon statutory or other legal requirements, *i.e.* bankruptcy; and

Section 9. That it be confirmed that all utility accounts are subject to disconnection for non-payment, consistent with OK statutes and FPWA policies and procedures, unless they are: (a) a participant in the 'pick a date' bank draft payment plan, (b) City accounts, (c) a reciprocating utility company or other vendor, and/or (d) exempt based upon statutory or other legal requirements, *i.e.* bankruptcy. In the event of documented medical conditions services not be disrupted if it can reasonably be avoided.

APPROVED, PASSED AND ADOPTED this 23rd day of June, 2014.

ATTEST:


Eddie L. Whitworth, Chairman


Lupe Arumugam, Secretary

20-Jun

**City of Frederick
Summary of Revenue By Source
Enterprise Fund - FPWA**

	Prior Year Actual 12/13	Budget 13/14	Current Year Actual (10 mos.) 13/14	Budget Year 14/15
Electric Sales				
Energy (Electricity)	3,663,320.99	4,250,000.00	4,198,637.32	4,660,000.00
Demand	530,901.57	660,000.00	578,399.75	680,000.00
Security Lights	28,675.01	38,000.00	33,566.16	38,000.00
Surge Suppressors	691.30	1,000.00	0.00	1,000.00
Pole Rental	0.00	0.00	0.00	0.00
Subtotal	4,223,588.87	4,949,000.00	4,810,603.23	5,379,000.00
Water Sales				
Water Sales	1,016,829.76	1,400,000.00	1,251,922.03	1,780,000.00
Surcharge	0.00	240,000.00	187,963.12	0.00
Subtotal	1,016,829.76	1,640,000.00	1,439,885.15	1,780,000.00
Sanitary Sewer Use Charges				
Sewer Use Fees	201,281.67	414,600.00	332,863.82	431,000.00
Sewer Surcharge	0.00	0.00	-9.47	0.00
Subtotal	201,281.67	414,600.00	332,854.35	431,000.00
Solid Waste Fees				
Garbage Fees	410,622.03	611,000.00	522,424.22	619,000.00
Landfill Royalty	0.00	7,000.00	6,114.60	7,924.00
Subtotal	410,622.03	618,000.00	528,538.82	626,924.00
Lake Fees				
Lake Fees	5,351.00	9,000.00	5,395.00	9,000.00
Subtotal	5,351.00	9,000.00	5,395.00	9,000.00
Rentals & Leases				
Farm Leases	11,044.10	5,875.00	12,255.60	12,000.00
Subtotal	11,044.10	5,875.00	12,255.60	12,000.00
Swimming Pool Fees				
Admission Fees	3,634.50	1,000.00	0.00	500.00
Life Guard Training	70.00	0.00	0.00	0.00
Swim Lessons	0.00	0.00	0.00	0.00
Pool Parties	775.00	0.00	0.00	0.00
Concessions	0.00	0.00	0.00	0.00
Subtotal	4,479.50	1,000.00	0.00	500.00
Miscellaneous Revenue				
Interest Income	45,918.49	200.00	243.82	200.00
Misc. Revenue	29,297.24	24,000.00	20,108.69	24,000.00
AMP Revenue	-20,418.07	9,000.00	9,748.03	12,000.00
Collection Svc Fees	0.00	1,800.00	1,984.64	2,400.00
Penalties	46,059.49	70,000.00	62,136.13	70,000.00
Service Charges	3,980.00	5,000.00	4,060.00	6,000.00
Returned Check Fees	890.00	1,000.00	1,400.00	1,800.00
Misc. Debits/Credits	0.95	0.00	0.00	0.00
Sale of Assets	0.00	0.00	0.00	0.00
OMPA CUP Award	20,000.00	20,000.00	0.00	20,000.00
Rebates	10,538.38	0.00	0.00	0.00
Discounts	3,137.84	0.00	0.00	0.00
Manitou Maint. Fee	4,500.00	0.00	0.00	0.00
Subtotal	143,904.32	131,000.00	99,681.31	136,400.00

Transfers In:

Transfers In	0.00	0.00	5,909.02	0.00
General Fund	175,780.07	225,000.00	211,500.18	400,000.00
Airport	0.00	0.00	0.00	0.00
Recoveries	11,820.79	0.00	32,554.52	0.00
Cap. Impr. Fund	0.00	0.00	0.00	0.00
FEDA	0.00	0.00	200,000.00	0.00
Disbursements	415.44	0.00	0.00	0.00
Subtotal	<u>188,016.30</u>	<u>225,000.00</u>	<u>449,963.72</u>	<u>400,000.00</u>

Fund Balance

Unapprop. Fund Bal.	0.00	0.00	0.00	0.00
Subtotal	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Total Income

<u>6,205,117.55</u>	<u>7,987,600.00</u>	<u>7,679,177.18</u>	<u>8,762,824.00</u>
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20-Jun

**City of Frederick
Summary of Expenses By Source
Enterprise Fund - FFWA**

	Prior Year	Budget 13/14	Current Year	Budget
	Actual 12/13		Actual (10 mos.) 13/14	Year 14/15
Administration - 30				
Personnel	315,003.92	450,000.00	375,310.28	460,000.00
Materials & Supplies	36,991.72	48,000.00	52,961.90	52,000.00
Other Services & Chg	171,974.14	200,000.00	207,590.37	240,000.00
Capital Outlay	205,399.37	5,000.00	1,053.83	2,000.00
Subtotal	729,369.15	703,000.00	636,916.38	754,000.00
Water Department - 50				
Personnel	222,600.57	112,000.00	106,787.66	112,000.00
Materials & Supplies	119,057.52	180,000.00	114,562.86	180,000.00
Other Services & Chg	258,498.58	200,000.00	152,144.90	200,000.00
Capital Outlay	9,629.40	4,000.00	11,999.30	4,000.00
Subtotal	609,786.07	496,000.00	385,494.72	496,000.00
Water Acquisition & Treatment- 51				
Personnel	0.00	220,000.00	198,289.23	220,000.00
Material & Supplies	0.00	250,000.00	110,650.60	240,000.00
Other Services & Chg	54,620.00	80,000.00	165,190.17	280,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Subtotal	54,620.00	550,000.00	474,130.00	740,000.00
Electric Department - 52				
Personnel	213,810.39	240,000.00	187,079.48	240,000.00
Materials & Supplies	123,502.58	180,000.00	154,489.78	180,000.00
Other Services & Chg	109,162.41	100,000.00	39,838.48	100,000.00
Capital Outlay	43,542.63	24,000.00	0.00	24,000.00
Subtotal	490,018.01	544,000.00	381,407.74	544,000.00
Sewer Department - 53				
Personnel	107,766.03	100,000.00	101,182.19	110,000.00
Materials & Supplies	15,290.46	24,000.00	35,200.82	32,000.00
Other Services & Chg	102,168.19	60,000.00	11,444.16	260,000.00
Capital Outlay	4,616.53	16,000.00	0.00	16,000.00
Subtotal	229,841.21	200,000.00	147,827.17	418,000.00
Swimming Pool Department - 56				
Personnel	24,626.16	28,000.00	0.00	14,000.00
Materials & Supplies	2,297.21	4,000.00	0.00	2,000.00
Other Services & Chg	5,796.83	6,000.00	127.62	3,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Subtotal	32,720.20	38,000.00	127.62	19,000.00
Landfill Department - 59				
Personnel	0.00	0.00	0.00	0.00
Materials & Supplies	0.00	0.00	0.00	0.00
Other Services & Chg	3,371.70	9,000.00	1,578.65	150,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Subtotal	3,371.70	9,000.00	1,578.65	150,000.00
Lake Department - 60				
Personnel	59,847.37	54,000.00	47,195.04	56,000.00
Materials & Supplies	11,774.43	22,000.00	20,418.52	24,000.00
Other Services & Chg	19,333.28	22,000.00	13,412.95	18,000.00
Capital Outlay	5,322.37	2,000.00	0.00	2,000.00
Subtotal	96,277.45	100,000.00	81,026.51	100,000.00
Contract Services - 61				
Solid Waste	301,948.17	525,000.00	474,934.22	500,000.00
Convenience Center	30,841.89	0.00	0.00	0.00
Purchase Of Power	2,951,628.94	3,275,000.00	2,947,034.33	3,300,000.00
Subtotal	3,284,419.00	3,800,000.00	3,421,968.55	3,800,000.00

Transfers Out - 90

General Fund	698,479.39	1,419,122.00	1,117,623.41	1,456,824.00
Airport	34,182.13	0.00	0.00	0.00
Sinking Fund	0.00	0.00	0.00	0.00
Flex Spending	860.00	0.00	0.00	0.00
Recoveries	189,669.94	0.00	0.00	0.00
Capital Improvements	24,734.61	40,650.00	1,436,939.73	285,000.00
FEDA	36,370.06	0.00	200,000.00	0.00
Disbursement	0.00	0.00	0.00	0.00
Subtotal	<u>984,296.13</u>	<u>1,459,772.00</u>	<u>2,754,563.14</u>	<u>1,741,824.00</u>

Fund Balance

Unapprop. Fund Bal.	0.00	87,828.00	795,130.76	0.00
Subtotal	<u>0.00</u>	<u>87,828.00</u>	<u>795,130.76</u>	<u>0.00</u>

Total Expenses

<u>6,517,726.76</u>	<u>7,987,600.00</u>	<u>9,080,171.24</u>	<u>8,762,824.00</u>
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CITY OF FREDERICK, OKLAHOMA

FREDERICK PUBLIC WORKS AUTHORITY
200 W. Grand • P.O. Box 399
FREDERICK, OKLAHOMA 73542
(580) 335-7551 • FAX (580) 335-5144
<http://www.frederickok.org>

June 24, 2014

Office of State Auditor & Inspector
Room 100, State Capitol
Oklahoma City, OK 73105

Dear Sir:

Enclosed herewith for filing are the adopted budgets for FY 2014-2015 for the City of Frederick, Frederick Public Works Authority and subordinate entities. These budgets were filed with the Frederick City Clerk on June 23, 2014.

Also enclosed are copies of the Resolutions whereby the budgets were adopted and a Proof of Publication for the Budget Hearing Notice and Budget Summary as published in the *Frederick Press* on June 19, 2014.

Sincerely,

Robert B. Johnston
City Manager

Enclosures



HOME OF
HACKBERRY FLAT
Wetland Restoration Project

Tillman



CITY OF FREDERICK, OKLAHOMA

FREDERICK PUBLIC WORKS AUTHORITY
200 W. Grand • P.O. Box 399
FREDERICK, OKLAHOMA 73542
(580) 335-7551 • FAX (580) 335-5144
<http://www.frederickok.org>

August 19, 2014

Ms. Cacy Caldwell
Tillman County Clerk
Tillman County Courthouse
Frederick, OK 73542

Dear Ms. Caldwell:

This is written to confirm that the City of Frederick did not budget for any Sinking Fund revenue for FY 2014-2015.

Sincerely,

Robert B. Johnston
City Manager

HOME OF
HACKBERRY FLAT

Wetland Restoration Project