

**BUDGET ADOPTION RESOLUTION**

**TOWN OF EAST DUKE, OKLAHOMA  
RESOLUTION NO. 0614-21**

**A RESOLUTION APPROVING THE TOWN OF EAST DUKE, OKLAHOMA BUDGET FOR THE FISCAL YEAR 2021 - 2022 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY**

**WHEREAS**, The Town of East Duke 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, 2022 (FY 2020 - 2021) consistent with the Act; and

**WHEREAS**, The Act in section 17-215 provides for the chief executive office 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 of East Duke governing body at least 30 days prior to the start of the fiscal year in compliance with Section 17-205; and

**WHEREAS**, The Town of East Duke governing body 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 COUNCIL OF THE  
TOWN OF EAST DUKE, OKLAHOMA:**

**SECTION 1.** The Town Council of the Town of East Duke does hereby adopt the FY 2021 - 2022 Budget on the 14th day of June 2021 with total resources available in the amount of approximately \$2,349,102 and total fund/departmental appropriations in the amount of \$1,263,508. Legal appropriations (spending/encumbering limits) are hereby established as follows:

Fund: Department	Appropriation Amount
General Fund:	
General government	\$39,500
Fire Department	57,250
Street & Alley Department	4,000
Parks & Recreation Department	1,500
Police Department	64,279



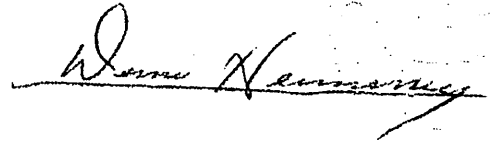
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**JUL 12 2021**

**State Auditor  
and Inspector**

*Jackson*

Community Building Department	3,250
Municipal Court	
Duke Municipal Authority:	
Administration Department	\$54,405
Sewer Department	2,500
Water Department	963,824
Trash Department	73,000



**SECTION 2.** The Town Council does hereby authorize the Town Clerk to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2021 - 2022, 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 Town Board.

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

**TOWN OF EAST DUKE OKLAHOMA**  
**Fiscal Year 2021 - 2022 Annual Budget**

**BUDGET MEMO**

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DATE June 14, 2021  
TO Town of East Duke, Council Members  
FROM Tracy Reed, CPA  
RE 2021/2022 Annual Budget

The FY 2022 Annual Budget for the Town of East Duke is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act.

The budget includes the following highlights for fiscal year 2021 / 2022:

- Tax revenues have been budgeted at 90% of current year projections. This equates to a reduction in budgeted Tax revenues of <~\$8k> from this years projected revenue collections.
- Capital Outlay includes a Brush truck for the Fire Department for approximately \$40,000.
- No pay increases are budgeted for employees.
- All debts were paid off in FY20.
- Per council's request, no rate increases are included in the budget at this time.
- **This budget projects an overall income of \$103,834 for fiscal year 2022.**
- *Please keep in mind that Oklahoma municipalities have to rely upon tax and utility revenues to provide services to citizens. These revenues must be able to fund current operations and capital outlay, as well as provide reserves for future capital projects.*

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the FY 2021 budget was presented to Council on May 13, 2021 for consideration.

The legal level of control for the Town's 2021 / 2022 budget is established at the Department level. Additional detail is provided for analysis purposes only.

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

**TOWN OF EAST DUKE, OKLAHOMA**  
 Fiscal Year 2021 - 2022 Annual Budget

**BUDGET SUMMARY**

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 209,782	\$ 82,348	\$ (169,785)	\$ -	\$ (87,437)	\$ 122,345
<b>ENTERPRISE FUNDS:</b>						
DMA	\$ 771,972	\$ 1,285,000	\$ (1,093,729)	\$ -	\$ 191,271	\$ 963,243
<b>TOTAL ENTERPRISE FUNDS</b>	\$ 771,972	\$ 1,285,000	\$ (1,093,729)	\$ -	\$ 191,271	\$ 963,243
<b>GRAND TOTAL ALL FUNDS</b>	\$ 981,754	\$ 1,367,348	\$ (1,263,514)	\$ -	\$ 103,834	\$ 1,085,588

**Town of East Duke  
General Fund  
Budget 2021-2022**

<u>REVENUES</u>	<u>Actual 2019-2020</u>	<u>Approved Budget 2020-2021</u>	<u>Projected YTD 2020-2021</u>	<u>Proposed Budget 2021-2022</u>	
Sales taxes	\$ 30,843	\$ 22,076	\$ 36,580	\$ 32,922	* 90%
Use taxes	24,342	17,385	28,595	25,736	* 90%
Beverage tax	3,666	2,963	4,215	3,794	* 90%
Franchise taxes	9,432	8,617	9,523	8,571	* 90%
Cigarette tax	267	224	352	317	* 90%
Motor Vehicle tax	2,760	2,260	2,737	2,463	* 90%
Gas Excise Tax	696	582	661	595	* 90%
License & permits	2,404	2,000	978	750	
Fire Department Income					
Dues	-	-	-	<b>6,000</b>	
Donations	-	-	-	250	
Investment income	-	1,800	732	700	
Donations - Playground Equipment	-	-	-	-	
Grant Income:					
CARES Act 2020	-	-	29,830	-	
SWODA - Water Tower Project	75,000	-	-	-	
Miscellaneous	220	-	397	250	
Total revenues before carryover	<u>149,630</u>	<u>57,907</u>	<u>114,600</u>	<u>82,348</u>	
 <u>EXPENDITURES</u>					
General government:					
Materials & supplies	4,888	750	1,436	1,500	
Other services & charges	27,874	33,000	42,555	38,000	
Capital outlay	-	-	-	-	
Total general government	<u>32,762</u>	<u>33,750</u>	<u>43,991</u>	<u>39,500</u>	
Street & Alley:					
Materials & supplies	-	500	-	-	
Other services & charges	4,033	4,500	3,621	4,000	
Capital Outlay	-	-	-	-	
Total Street & Alley	<u>4,033</u>	<u>5,000</u>	<u>3,621</u>	<u>4,000</u>	

**Town of East Duke  
General Fund  
Budget 2021-2022**

	<u>Actual 2019-2020</u>	<u>Approved Budget 2020-2021</u>	<u>Projected YTD 2020-2021</u>	<u>Proposed Budget 2021-2022</u>
<b>Parks &amp; Recreation:</b>				
Materials & Supplies	48	250	-	-
Other services & charges	1,529	2,200	913	1,500
<b>Total Parks &amp; Recreation</b>	<b>1,577</b>	<b>2,450</b>	<b>913</b>	<b>1,500</b>
<b>Fire Department:</b>				
Personal Services	720	1,250	960	1,250
Materials & supplies	905	1,500	1,055	12,500
Other services & charges	2,686	3,500	3,311	3,500
Capital Outlay	2,686	3,500	-	40,000
<b>Total Fire Department</b>	<b>6,997</b>	<b>9,750</b>	<b>5,326</b>	<b>57,250</b>
<b>Police Department:</b>				
Personal services	27,929	59,529	54,759	59,535
Materials & supplies	1,429	2,500	2,983	3,250
Other services & charges	714	1,000	1,205	1,500
Capital Outlay	-	-	-	-
<b>Total police department</b>	<b>30,072</b>	<b>63,029</b>	<b>58,947</b>	<b>64,285</b>
<b>Community Building</b>				
Materials & supplies	375	750	11	250
Other services & charges	7,987	3,000	2,363	3,000
Capital outlay	-	-	-	-
<b>Total community building</b>	<b>8,362</b>	<b>3,750</b>	<b>2,374</b>	<b>3,250</b>
<b>Municipal Court</b>				
Other services & charges	-	-	-	-
<b>Total municipal court</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>83,803</b>	<b>117,729</b>	<b>115,172</b>	<b>169,785</b>
Revenue over (under) expenditures	65,827	(59,822)	(572)	(87,437)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating transfers in/(out)	(75,000)	-	-	-
Sale of assets	-	-	-	-
<b>Net other financing sources (uses)</b>	<b>(75,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues and other financing sources over (under) expenditures and other uses	(9,173)	(59,822)	(572)	(87,437)
<b>Beginning Fund Balance (estimated)</b>	<b>212,888</b>	<b>203,715</b>	<b>203,715</b>	<b>209,782</b>
<b>Ending Fund Balance</b>	<b>203,715</b>	<b>143,893</b>	<b>203,143</b>	<b>122,345</b>

**Town of East Duke  
Duke Municipal Authority  
Budget 2021-2022**

	Actual 2019-2020	Approved Budget 2020-2021	Projected YTD 2020-2021	Proposed Budget 2021-2022
<b><u>Operating revenues:</u></b>				
Charges for services:				
Water charges - Town	\$ 1,085,341	\$ 990,618	\$ 1,173,625	\$ 1,150,000
0% Rate Increase		-	-	-
Sewer charges	33,939	31,118	34,995	34,000
0% Rate Increase		-	-	-
Sanitation charges	78,370	71,769	83,019	80,000
0% Rate Increase		-	-	-
Total charges for services	<u>1,197,650</u>	<u>1,093,505</u>	<u>1,291,639</u>	<u>1,264,000</u>
Miscellaneous	-	-	10,405	9,000
Penalty	12,025	8,280	11,367	10,000
Total operating revenues	<u>1,209,675</u>	<u>1,101,785</u>	<u>1,313,411</u>	<u>1,283,000</u>
Cost of Goods Sold:				
Electricity for Pumps	21,943	21,972	22,959	24,000
Trash Haul	66,908	68,417	70,829	73,000
Water Purchase	765,145	772,471	741,584	765,000
Water Purchase-Lease	10,833	7,527	15,760	16,000
Total Cost of Goods Sold	<u>864,829</u>	<u>870,387</u>	<u>851,132</u>	<u>878,000</u>
<b><u>Gross Profit:</u></b>	<u>344,846</u>	<u>231,398</u>	<u>462,279</u>	<u>405,000</u>
<b><u>Operating expenses:</u></b>				
Administration Department:				
Personal services	39,906	43,730	36,993	45,405
Materials and supplies	3,592	4,500	6,519	6,000
Other services and charges	2,872	3,000	2,273	3,000
Capital Outlay	-	-	-	-
Total Administration Department:	<u>46,370</u>	<u>51,230</u>	<u>45,785</u>	<u>54,405</u>
Sewer Department:				
Materials and supplies	-	500	-	-
Other services and charges	2,610	3,500	1,665	2,500
Capital Outlay	-	-	-	-
Total Sewer Department:	<u>2,610</u>	<u>4,000</u>	<u>1,665</u>	<u>2,500</u>
Water Department:				
Personal services	86,811	110,868	95,188	118,824
Materials and supplies	20,025	25,000	22,092	25,000
Other services and charges	16,955	23,000	10,865	15,000
Capital Outlay	4,433	20,000	14,000	-
Total Water Department:	<u>128,305</u>	<u>178,868</u>	<u>142,145</u>	<u>158,824</u>
Total operating expenses	<u>177,285</u>	<u>234,098</u>	<u>189,595</u>	<u>215,729</u>
Net operating income (loss)	\$ 167,561	\$ (2,700)	\$ 272,684	\$ 189,271

**Town of East Duke  
Duke Municipal Authority  
Budget 2021-2022**

	<b>Actual 2019-2020</b>	<b>Approved Budget 2020-2021</b>	<b>Projected YTD 2020-2021</b>	<b>Proposed Budget 2021-2022</b>
<b><u>Nonoperating revenue :</u></b>				
Investment income	3,406	2,500	2,143	2,000
Grant Income	-	-	-	-
Total nonoperating revenue	<u>3,406</u>	<u>2,500</u>	<u>2,143</u>	<u>2,000</u>
<b>Net Income (loss) before contributions and transfers</b>	170,967	(200)	274,827	191,271
Transfers In from other funds	75,000	-	-	-
Transfers to others, net	-	-	(59,000)	-
	<u>75,000</u>	<u>-</u>	<u>(59,000)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other uses	<u>245,967</u>	<u>(200)</u>	<u>215,827</u>	<u>191,271</u>
Beginning Fund Balance (estimated)	<u>383,676</u>	<u>629,643</u>	<u>629,643</u>	<u>771,972</u>
Ending Fund Balance	629,643	629,443	845,470	963,243



**Town of Duke Capital Outlay & Special Request Detail  
Fiscal Year 2021/2022 Annual Budget**

*Note: Items are in addition to normal operating budgets, but may not qualify as Capital Expense.*

	APPROVED CAPITAL OUTLAY 2020/2021	REQUESTED CAPITAL OUTLAY 2021/2022	PROPOSED CAPITAL OUTLAY 2021/2022	Notes:
<b>GENERAL FUND:</b>				
<b>General Government</b>				
Capital Outlay	-		-	
Total General Government	-	-	-	
<b>Fire</b>				
Capital Outlay				
Brush Truck	-	40,000	40,000	
Total Fire	-	40,000	40,000	
<b>Street and Alley</b>				
Capital Outlay	-		-	
Total Street and Alley	-	-	-	
<b>Park &amp; Rec</b>				
Capital Outlay	-		-	
Total Park & Rec	-	-	-	
<b>Police Department</b>				
Capital Outlay	-		-	
Total Police Department	-	-	-	
<b>Community Building</b>				
Capital Outlay	-		-	
Total Community Building	-	-	-	
<b>Municipal Court</b>				
Capital Outlay	-		-	
Total Municipal Court	-	-	-	
<b>Total General Fund</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	

**Town of Duke Capital Outlay & Special Request Detail  
Fiscal Year 2021/2022 Annual Budget**

*Note: Items are in addition to normal operating budgets, but may not qualify as Capital Expense.*

	APPROVED CAPITAL OUTLAY 2020/2021	REQUESTED CAPITAL OUTLAY 2021/2022	PROPOSED CAPITAL OUTLAY 2021/2022	<i>Notes:</i>
<b>DUKE MUNICIPAL AUTHORITY:</b>				
<b>General Government</b>				
Capital Outlay	-		-	
Total General Government	-	-	-	
<b>Sewer Department</b>				
Capital Outlay	-		-	
Total Sewer Department	-	-	-	
<b>Water Department</b>				
Capital Outlay				
<i>Pickup</i>	20,000	-	-	
Total Water Department	20,000	-	-	
<b>Total DMA</b>	20,000	-	-	
<b>Total Budgeted Capital Outlay All Funds</b>	<b>\$ 20,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	

# AFFIDAVIT OF PUBLICATION

County of Jackson, State of Oklahoma

**The Altus Times**  
 Remit To:  
 218 W. Commerce St  
 Altus, OK, 73521  
 580-482-1221

I, Jamie Johnson, of lawful age, being duly sworn upon oath, deposes and says that I am the authorized representative of The Altus Times, a publication that is a "legal newspaper" as that phrase is defined in 25 O.S. § 106, as amended to date, for the City of Altus, for the County of Jackson, in the State of Oklahoma. The attachment hereto contains a true and correct copy of what was published in the regular edition of said newspaper, and not in a supplement, in consecutive issues on the following dates:

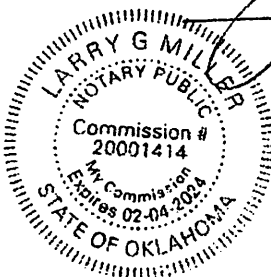
**PUBLICATION DATES:**

4-10-21

*Jamie Johnson*  
 Jamie Johnson  
 Authorized Representative

Signed and sworn to before me on this 10th day of June, 2021.

*Larry G Miller*  
 Notary Public



My Commission expires 2-4-24  
 Commission # 20001414

PUBLICATION FEE: \$ 41.95

*(Published in the Altus Times June 10, 2021)*  
**TOWN OF EAST DUKE, OKLAHOMA**  
**FISCAL YEAR 2021 - 2022 ANNUAL BUDGET SUMMARY**  
 In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given the proposed Town of East Duke Fiscal Year 2021/2022 Annual Budget will be considered at a public hearing on June 14, 2021, at 7:00 p.m. in the East Duke Town Hall. Copies of the proposed budget are available for review in the Office of the City Clerk, 120 W 2nd Street, Duke, OK 73532. Notice is hereby given that the Town of East Duke 2021/2022 Annual Budget will be adopted during a meeting of the City Council on June 14, 2021.

	BEGINNING BALANCE (Estimate)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 29,792	\$ 79,088	\$ (118,779)	\$ -	\$ (42,681)	\$ 167,101
ENTERPRISE FUNDS:						
DWA	\$ 771,972	\$ 1,285,000	\$ (1,093,729)	\$ -	\$ 191,271	\$ 963,243
TOTAL ENTERPRISE FUNDS	\$ 771,972	\$ 1,285,000	\$ (1,093,729)	\$ -	\$ 191,271	\$ 963,243
GRAND TOTAL ALL FUNDS	\$ 981,754	\$ 1,361,098	\$ (1,212,508)	\$ -	\$ 148,590	\$ 1,130,344

LXPLP