TOWN OF EAST DUKE OKLAHOMA

Fiscal Year 2022 - 2023 Annual Budget

BUDGET MEMO

DATE June 15, 2022

> TO Town of East Duke, Council Members

FROM Tracy Reed, CPA

> RE 2022/2023 Annual Budget

> > The FY 2023 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 2022 / 2023:

- Tax revenues have been budgeted at 90% of current year projections. This equates to a reduction in budgeted Tax revenues of <~\$9,500> from this years projected revenue collections.
- Capital Outlay includes Building work, Bunker Gear & a Brush Truck for the Fire Department for approximately \$230,000 & Street resurfacing for \$135,000.
- The recent pay increases approved by the board are included in this budget.
- No utility rate increases are included in the budget at this time.
- This budget projects an overall loss of <\$89,062> for fiscal year 2023.
- 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.

The legal level of control for the Town's 2022 / 2023 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.



State Auditor and Inspector



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TOWN OF EAST DUKE, OKLAHOMA

Fiscal Year 2022 - 2023 Annual Budget

BUDGET SUMMARY

	В	GINNING ALANCE stimates)	REVENUE		ES EXPENSES		TRANSFERS		N	et Change	ENDING BALANCE	
GENERAL FUND	\$	249,404	\$	258,356	\$	(517,537)	\$	25,000	\$	(234,181)	\$	15,223
ENTERPRISE FUNDS:	_\$_	964,031	\$	1,284,500	\$	(1,114,381)	\$	(25,000)	\$	145,119	\$	1,109,150
TOTAL ENTERPRISE FUNDS	_\$_	964,031	\$	1,284,500	\$	(1,114,381)	\$	(25,000)	\$	145,119	\$	1,109,150
GRAND TOTAL ALL FUNDS	\$	1,213,435	\$	1,542,856	\$	(1,631,918)	\$		\$	(89,062)	\$	1,124,373



Town of East Duke General Fund Budget 2022-2023

	Actual 2020-2021		proved Budget 21-2022	ojected YTD 21-2022	Proposed Budget 2022-2023		_
REVENUES							
Sales taxes	\$ 35,380	\$	32,922	\$ 45,163	\$	40,647	• 90%
Use taxes	26,803		25,736	31,350		28,215	* 90%
Beverage tax	4,133		3,794	4,052		3,647	* 90%
Franchise taxes	8,557		8,571	10,240		9,216	* 90%
Cigarette tax	352		317	530		477	* 90%
Motor Vehicle tax	2,787		2,463	3,086		2,777	* 90%
Gas Excise Tax	659		595	701		631	* 90%
License & permits	1,503		750	1,808		1,250	
Fire Department Income							
Dues	8,200		6,000	5,725		5,500	
Donations	2,196		250	1,788		250	
First Responders Donations	-		-	20,000		-	
Investment income	1,971		700	466		450	
Donations - Playground Equipment	591		-	-		-	
Grant Income:							
ARPA grant	29,830		-	33,796		33,796	
Fire Grant	4,826		-	4,763		51,000	
County Reimbursements				-		80,000	
Miscellaneous	 397		250	844		500	_
Total revenues before carryover	128,185		82,348	164,312		258,356	-
<u>EXPENDITURES</u>							
General government:							
Materials & supplies	1,367		1,500	589		1,500	
Other services & charges	37,187		38,000	42,922		45,000	
Capital outlay	 -			7,500		18,000	
Total general government	 38,554	_	39,500	 51,011		64,500	•
Street & Alley:							
Materials & supplies	-		-	-		-	
Other services & charges	3,696		4,000	4,412		5,000	
Capital Outlay- Resurfacing	 			 -		135,000	
Total Street & Alley	 3,696		4,000	4,412		140,000	_



Town of East Duke General Fund Budget 2022-2023

	Actual 2020-2021	Approved Budget 2021-2022	Projected YTD 2021-2022	Proposed Budget 2022-2023
Parks & Recreation:				•
Materials & Supplies	-	-	-	-
Other services & charges	747	1,500	991	1,250
Total Parks & Recreation	747	1,500	991	1,250
Fire Department:				
Personal Services	720	1,250	864	1,000
Materials & supplies	3,497	12,500	4,216	5,500
Other services & charges	5,673	3,500	11,548	13,000
Capital Outlay- Building	•	40,000	50,000	230,000
Total Fire Department	9,890	57,250	66,628	249,500
Police Department:				
Personal services	52,134	59,535	10,082	53,787
Materials & supplies	2,538	3,250	619	3,250
Other services & charges	1,078	1,500	168	1,500
Total police department	55,750	64,285	10,869	58,537
Community Building				
Materials & supplies	8	250	556	750
Other services & charges	2,388	3,000	2,399	3,000
Total community building	2,396	3,250	2,955	3,750
Municipal Court				
Other services & charges	-	-	_	-
Total municipal court	-		•	
Total expenditures	111,033	169,785	136,866	517,537
evenue over (under) expenditures	17,152	(87,437)	27,446	(259,181)
THER FINANCING SOURCES (USES)				
perating transfers in/(out)	-	-	•	25,000
ale of assets	-	-	-	-
Net other financing sources (uses)	-		-	25,000
evenues and other financing sources over				
(under) expenditures and other uses	17,152	(87,437)	27,446	(234,181)
eginning Fund Balance (estimated)	195,839	212,991	212,991	249,404
nding Fund Balance	212,991	125,554	240,437	15,223



Town of East Duke Duke Municipal Authority Budget 2022-2023

	Actual 2020-2021	Approved Budget 2021-2022	Projected YTD 2021-2022	Proposed Budget 2022-2023	
perating revenues:	·			-	
Charges for services:					
Water charges - Town	\$ 1,198,826	\$ 1,150,000	\$ 1,189,578	\$ 1,150,000	
0% Rate Increase		-	•	-	
Sewer charges	35,162	34,000	35,414	34,000	
0% Rate Increase		-	-	-	
Sanitation charges	83,489	80,000	85,567	84,000	
0% Rate Increase					
Total charges for services	1,317,477	1,264,000	1,310,559	1,268,000	
Miscellaneous	9,757	9,000	4,136	4,000	
Penalty	11,325	10,000	10,890	10,000	
Total operating revenues	1,338,559	1,283,000	1,325,585	1,282,000	
Cost of Goods Sold:					
Electricity for Pumps	24,005	24,000	27,388	30,000	
Trash Haul	71,338	73,000	78,482	81,000	
Water Purchase	765,431	765,000	754,093	765,000	
Water Purchase-Lease	14,777	16,000	16,531	17,000	
Total Cost of Goods Sold	875,551	878,000	876,494	893,000	
ross Profit:	463,008	405,000	449,091	389,000	
perating expenses:					
Administration Department:					
Personal services	37,466	45,405	40,522	45,898	
Materials and supplies	5,650	6,000	4,198	4,500	
Other services and charges	2,704	3,000	3,029	3,500	
Capital Outlay	2,707	5,000	3,029	3,300	
Total Administration Department:	45,820	54,405	47,749	53,896	
Sower Department					
Sewer Department: Materials and supplies	96				
Other services and charges	1,578	2,500	- 45,496	2,500	
Capital Outlay	1,576	2,000	40,430	2,300	
Total Sewer Department:	1,674	2,500	45,496	2,500	
Water Department					
Water Department:	400.040	440.004	447.047	407 10	
Personal services	102,649	118,824	117,317	127,485	
Materials and supplies	20,222	25,000 45,000	21,792	25,000	
Other services and charges	11,118	15,000	10,403	12,500	
Capital Outlay Total Water Department:	133,989	158,824	149,512	164,985	
Total operating expenses	181,483	215,729	242,757	221,381	
et operating income (loss)	\$ 281,525	\$ 189,271	\$ 206,334	\$ 167,619	



Town of East Duke Duke Municipal Authority Budget 2022-2023

	Actual 2020-2021	Approved Budget 2021-2022	Projected YTD 2021-2022	Proposed Budget 2022-2023
Nonoperating revenue :				
Investment income	2,281	2,000	2,328	2,500
Grant Income	-			
Total nonoperating revenue	2,281	2,000	2,328	2,500
Net Income (loss) before contributions and transfe	283,806	191,271	208,662	170,119
Transfers In from other funds	-	-	-	-
Transfers to others, net	(59,000)	-	-	(25,000)
_	(59,000)	-	-	(25,000)
Revenues and other financing sources over				
(under) expenditures and other uses	224,806	191,271	208,662	145,119
Beginning Fund Balance (estimated)	561,069	785,875	785,875	964,031
Ending Fund Balance	785,875	977,146	994,537	1,109,150



BUDGET ADOPTION RESOLUTION

TOWN OF EAST DUKE, OKLAHOMA RESOLUTION NO. 06/5-22

A RESOLUTION APPROVING THE TOWN OF EAST DUKE, OKLAHOMA BUDGET FOR THE FISCAL YEAR 2022 - 2023 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 2022 - 2023 Budget on the 15th day of June 2022 with total resources available in the amount of approximately \$2,756,291 and total fund/departmental appropriations in the amount of \$1,631,918. Legal appropriations (spending/encumbering limits) are hereby established as follows:

Fund: Department	Appropriation Amount
General Fund:	
General government	\$64,500
Fire Department	249,500
Street & Alley Department	140,000
Parks & Recreation Department	1,250
Police Department	58,537

Community Building Department	3,750
Municpal Court	
Duke Municipal Authority:	
Administration Department	\$53,896
Sewer Department	2,500
Water Department	976,985
Trash Department	81,000

SECTION 2. The Town Council does hereby authorize the Town Clerk to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2022 - 2023, 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.

SECTION 4. Be it further provided that the Town Administrator 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 EAST DUKE this 15th day of June, 2022.

TOWN OF EAST DUKE, OKLAHOMA

Dennis Hennessey, Mayor

ATTEST:

Cheyenne Houska, Clerk

AFFIDAVIT OF PUBLICATION

County of Angelina, State of Texas

East Duke Attention- Cheyenne Houska East Duke Public Hearing

The Altus Times

Remit to: P.O. Box 153540 Lufkin, TX 75915

I, Alejandra Aguilar, 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: 6/9/2022

Alejandra Aguilar

disch

Authorized Representative

CASIE ELAINE BEASLEY
Notary ID #133491470
My Commission Expires
December 15, 2025

Signed and sworn to before me on **June 9, 2022**.

Notary Public: Casie Elaine Beasley

(Published in the Altus Times June 9, 2022)

In accordance with Section 17-208, Title 11. Oktahoma Statutes, notice is hereby given the proposed Town of East Duke Fiscal Year 2022/2023 Annual Budget will be completed at a public hearing on June 15, 2022 at 5.30 p.m. in the East Duke Town Half. 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 2022/2023 Annual Budget will be adopted during a meeting of the City Council on June 15, 2022.

TOWN OF EAST DUKE, OKLAHOMA

Fiscal Year 2022 - 2023 Annual Budget

BUDGET SUMMARY

***	***************************************	BEGINNING BALANCE (Estimates)	BALANCE REVENUES E		EXPENSES	TRANSFERS	Not Change		_	ENDING BALANCE	
GENERAL FUND		\$ 249,494	s	258.35€		(532,537)		s	(274,181)	2	(24,777
	Kercaon		· · · · · · · · · · · · · · · · · · ·				·			t	Tearing
	Taxes		S	79 186							
	Licenses & Permets		Š	1 250							
	Intersovernogatal		Š	120,220							
	Obarve fee Services		Š	5 750							
	Other Revenues		Š	51 950							
	Expenditures		-								
	techeral terrotoment				s	(64 500)					
	Succi & Alles				5	(155-200)					
	Parks & Recreation				3	(1,250)					
	Exc Department				5	219 5001					
	Police Department				Š	(58,537)					
	Community Hadiding				5	(3.750)					
	Music val Cour				\$						
ENTERPRISE FUNDS: DAVA		\$ 964,031	ş	1,284,500	s	(1,114,381)	\$	s	170,119	S 1	134,150
UNION			~~~~		<u> </u>					 -	
UNIX	Kerrnom			·····	<u> </u>					·····	
DMA	Water Revenue			1 150 000						- ····································	
DAKA.	Water Revenue Sower Revenue		\$	1 150 000 34,000						# ************************************	
SAGA.	Waper Revenue Sewer Revenue Sanstrion Revenue		\$ \$	1 150 000 34,000 84,000						• •• • • • • • • • • • • • • • • • • •	
DNA	Water Revenue Sower Revenue Samuelion Revenue Meice (Lancous Revenue		\$	1 150 000 34,000							
	Waper Revenue Sewer Revenue Sanstrion Revenue		\$ \$	1 150 000 34,000 84,000		(893 000)					
DNA.	Water Revenue Sower Revenue Samurtum Revenue Move Lancous Revenue Expenues		\$ \$	1 150 000 34,000 84,000	\$	(893 000) (53 896)					
District	Water Revenue Sower Revenue Samerton Revenue Move Eutorous Revenue Expreses Cost of Goods Sold		\$ \$	1 150 000 34,000 84,000	s						
ONIA	Water Revenue Sower Revenue Samirtion Revenue Move Zancous Revenue Lapenues Corr of Courts Sold Admissistration Department		\$ \$	1 150 000 34,000 84,000	\$ \$	(53 896)					
TOTAL ENTERPRISE FUNDS	Water Revenue Nower Revenue Nameriori Revenue Meue dancous Revenue Expenses Con of Georde Sold Admissistration Department Solar Department	\$ 984,031	\$ \$	1 150 000 34,000 84,000	\$ \$ \$ \$ \$	(53 896) (2 500)	<u>\$</u> .	\$	170,119	***************************************	.134,150

rom trash to treasure to... shark dissection?

Fourth graders at Altus Elementary look forward to dissecting sharks at the end of each school year. Third graders line up to watch watting for their turn. Finding for their turn. Finding for their turn. Finding for their bright graders from the Trach to Treasure, the APS surplus sale, Fourth graders find it intellectually stimulating, Educators like the project because they can use it for many aspects of learning across the curriculum, including meading, science, must had social studies. Science, must had social studies. Pictured with their shark, left. Rihanna Resendit, Tarylerin Salazza and Lesle Garcia.

Sever Hilley LAlbus Terrer



Oceans of possibilities abound at the library



Rained out? No problem. The Rained out? No problem. It foam party kicking off the summer reading program at the Altus Public Library changed into an indoor dance party when it rained Thursday. The kids let off

Nove Faller LAbor Lenses

Classifieds

DEADLINES FOR ALL ADS THURSDAY PUBLICATION 10 z.m. MONDAY

LEGAL DEADLINES

LEGAL NOTICES

LEGAL

LEGAL NOTICES LEGAL NOTICES

LXPLP

ESTATE SALE

INSIDE ESTATE SALE 407 College Gener, Cir. June 97, 107, next 11 and an analysis of the control FULL TIME BOOKKEEP-ER The County on in Challen-traces. OK is now accept-ing resumes for a Libraria-bookneps. This protein also includes it fams for oci-tari inviseling and cotten harwast. Benefits included with competitive pairs. Send resume to

by June 30th, 2022. ESTATE SALE

HELP WANTED

Estate Sale
Juno 10,11,12 – 8 to 4
3 miles east of Albis on
Furniture, and special communiture,
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With The Classifieds

(Published in the Alfus Timos June 9, 2022)

A positic hearing with bendd your 5,7021, at 9,000m at the Jacksien County kith's Administration Off-located at 130% N Park Caner, Afric, Chinherms, for interested parties regarding the Tostnet's Budget The following estimate of revenues and expressions is proposed for the 2022-2023 fiscal year.

REVENUE AND EXPENDENCE SHAMANA

etall colors		Acord	200	A	15-75-76	THE PERSON NAMED IN
Estimated Revenues				A CONTRACTOR OF THE PARTY OF TH	- MATOGRAD	Control Statement Statement
Current Advalorum Tax		483,629		476,954		475.000
Prior Advalorum tax		10,000				10,000
Service Fees		1,220,402		812,319		1,000,000
Collections by Agency						15,000
Interest income		252		23		
Misc Income		8,720		5,945		
Grant & Stimulus Income		117,734		418,673		300,000
Kigwa Tax		1,397		28,097		
Fund Balance		(10,87G)				200,000
Total Est, Revenue	s	1,826,248	\$	1,742,026		2,000,000
Estimated Expenditures						
Personal Services		1,641,539		1,118,360		1,391,390
Medical Operations		227,022		148,628		191,910
Administrative Operations		89.633		105,927		83,700
Total Est. Operations	5	1,958,193	5	1,372,915		1,667,000
Estimated Capital Dutlay	\$	182,578	5	3,536	5	103,000
Estimated JCPFA FMS	5	31,461	5	16,331	5	30,000
otal Est Expenditures	5	2,172,232	5	1,392,782	5	2,000,000

(Published in the Altus Times June 9, 2022).

Provided a set file from 1501. Tel. 17 Ealises States, where is due given the present interest has Date 17 and 17 on 2022/2022 Amend busper will be considered in a partie towarm open and 2022/2022 Amend busper in a make 17 and 18 on 1

TOWN OF EAST DUKE, OKLAHOMA Finch Year 2022 - 2022 Areson Budget

BUDGET SUMMARY

		8.4	CHIVING LANCE Simales		O VENUES		EXPENSES	TRANSFERS	*	ht Change	ENDING BALANCE
GENERAL FUND		1	249.404		na.na	1	may 637)	:	1	1274 1811	\$ 04.71
	Rosses								-	Transmission and an	Walter Street
	Idras			5	29,5Ni						
	Lincano & Persons			5	1,2%						
	NOT THE PERSON IN			5	120,220						
	Charles hat Salvern			5	5.250						
	Other Revenue			5	51,900						
	Fapraditions										
	Chartel Conscious					1	254,5005				
	Warri & Mile					1	1"55.000				
	Period Eventure						(1,256)				
	Proj. (Digueton) and					1	P49,500				
	Probled Eleganteering					1	110,5373				
	Company Hollains					1	13,7565				
	Varia qu'il core					1					
ENTERPRISE FUNDS			164,211		1.385.500		0.00.00				\$ 1.04.69
1,000	Knows		Less MI		1,360,040		G.114.78.3		- 4	170,110	\$ 1,04,62
	*actors				1.150.000						
	been frome			- 0	34,000						
	heather Koose			- 1	M 000						
	May Town to Estable				15,500						
	Lunger			7.0							
	First of Carrely Nobl						(80,00)				
	Adapteupen Departure					1	(51.890)				
	New Topamous					5	(7.500)				
	Wide Department					5	1104,9651				
TOTAL ENTERPRISE FUNDS		,	244.071	_1_	1,284,500	1	(I,II4,MD	٠	•	170,119	1 1,14,19
SHAME TOTAL ALL FUNDS			213.435	-		-	(1,646,918)			(104.062)	1 1.109.3/3

(Problement on the Politicine's Al
(Problement in the Alters Times June 2 and June 1
100000 OF INTENTION TO APPLY FOR AN
ALCOHOLD REVERAGE LUCENSE
In accontance with Title 37, Rection 522 and
Talle 37A, Section 2144 Mac Dearwhins Davis
ILLC 1273 E. CR 15025 Mar, OK 73556 at
an LLC herstop putations notice of an intention
ILLC herstop putations notice of an intention
ILLC herstop putations notice of an intention
interest Commission for a Restal Beer License
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sack Act: That they intendis), of granted such
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and Act: That they intendis), of granted
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suthwisting of an Interest
September 1 and 1887. Jackson, Ostshorms under
the business name of Blaar Superatte. Dated
this 23rd day of May 2022.
Signature of applicantists if partnership, all
partners must sign. If compression, an officer
personally appeared. Mac Davis and Aria Davis to
member track sign. If comparation, and
inventor installation
company, a manager must sign. If inten, a though
company, a manager must sign. If the partnership
removement that the promotive besided in adults
acknowledged that they executed the same as
they tree and and deed.
Anastasia Einthor,
Notary Paulic.