

TOWN OF PANAMA, OKLAHOMA

ADOPTED ANNUAL BUDGET

FY 24-25

RECEIVED

JUN 24 2024

State Auditor
and Inspector

LeFlore

**TOWN OF PANAMA
FY 24-25 ANNUAL BUDGET
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FY 24-25 ANNUAL BUDGET
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INTRODUCTION

TOWN OF PANAMA
BUDGET MESSAGE FY 24-25

To: Board of Trustees and Citizens of Panama

The FY 24-25 annual budget for the Town of Panama is a balanced budget.

Highlights of the budget presented are listed as follows:

Capital outlay budgeted as follows:

GF – General Government – Equipment	\$1,000
GF – Police Dept – Tasers	\$1,000
GF – Police Dept – Stop Sticks	\$1,500
GF – Park – Capital Improvements	\$16,105
STREET – Side By Side/Lawnmower	\$6,000
FIRE – Fire Equipment	\$12,000
PWA – Administration – Equipment	\$1,000
PWA – Water – Equipment	\$1,900
PWA – Sewer – Sewer Pumps	\$20,000

The budget presented to you is a balanced budget prepared in accordance with the Oklahoma Municipal Budget Act in Title 11 of the Oklahoma Statutes.

Respectfully submitted,

Lloyd Hale, Mayor

**TOWN OF PANAMA
FUND DESCRIPTION**

<u>FUND TITLE:</u>	<u>GENERAL FUND</u>	<u>STREET & ALLEY</u>	<u>FIRE</u>	<u>PANAMA PUBLIC WORKS AUTHORITY</u>
FUND CLASSIFICATION:	General	Special Revenue	Special Revenue	Enterprise
FUND REQUIRED BY:	State Law	Ordinance 87-4	Ordinance 50	Trust Indenture
LEGAL BUDGET REQUIRED ?:	Yes	Yes	Yes	Yes
FUND PURPOSE:	To account for all revenues and expenditures not required to be accounted for in a separate fund. Primary operating fund of the Town.	To account for the receipt of special 1% sales tax and certain State shared taxes that are restricted for use in maintaining Town streets and alleys.	To account for the receipt of other revenues that are restricted to the administration of municipal fire.	Established by trust indenture as public trust to finance the Town's water, sewer, AND garbage collection.
PRIMARY FUND RESOURCES:	Town Sales Tax Franchise Tax Alcoholic Bev. Tax Licenses & Permits Fines & Forfeitures Interest Income	Special 1% sales tax Vehicle Reg. Tax Gas Excise Tax Interest Income	Fire Runs Interest Income	Water Charges Sewer Charges Sanitation Charges Interest Income Federal Grants
PRIMARY FUND USES:	Town Administration Police Operations Municipal Court	Street Construction Maintenance and Repairs	Fire Operations Purchase of Firefighting Equipment, Operation and Maintenance Thereof	Water Operations Sewer Operations Garbage Collection Water/Sewer Improvements

BUDGET SUMMARY

**TOWN OF PANAMA, OK
ADOPTED BUDGET SUMMARY
GOVERNMENTAL FUND TYPES
FY 24-25**

<u>RESOURCES</u>	<u>GENERAL FUND</u>	<u>STREET AND ALLEY</u>	<u>FIRE</u>	<u>PANAMA PUBLIC WORKS</u>	<u>TOTAL FUNDS</u>
Taxes	229,300	86,000	-	-	315,300
Licenses & permits	1,300	-	-	-	1,300
Intergovernmental	19,000	10,600	10,000	-	39,600
Charges for Services	-	-	-	528,200	528,200
Fines & Forfeitures	215,000	-	-	-	215,000
Miscellaneous	20,000	500	3,000	2,000	25,500
Interest	28,000	4,000	465	24,600	57,065
TOTAL REVENUES	512,600	101,100	13,465	554,800	1,181,965
Transfers In	-	-	30,000	-	30,000
Lease Proceeds	-	-	-	-	-
Fund Balance	-	1,900	13,335	2,490	17,725
TOTAL RESOURCES	512,600	103,000	56,800	557,290	1,229,690
<u>EXPENDITURES AND USES</u>					
Clerk	6,500	-	-	-	6,500
General Government	93,900	-	-	-	93,900
Police	287,300	-	-	-	287,300
Park	1,300	-	-	-	1,300
Fire	-	-	56,800	-	56,800
Streets	-	103,000	-	-	103,000
Administration	-	-	-	84,800	84,800
Water	-	-	-	133,100	133,100
Sewer	-	-	-	42,500	42,500
Sanitation	-	-	-	78,000	78,000
Capital Outlay	19,605	-	-	22,900	42,505
Debt Service	-	-	-	195,990	195,990
TOTAL EXPENDITURES	408,604	103,000	56,800	557,290	1,125,694
Fund Balance	73,996	-	-	-	73,996
Transfers Out	30,000	-	-	-	30,000
TOTAL EXPENDITURES AND USES	512,600	103,000	56,800	557,290	1,229,690

PUBLIC NOTICE OF PROPOSED BUDGET HEARING

A public hearing on the FY 24-25 Town of Panama Budget will be held at 6:30 p.m. on June 3, 2024 at the Panama Town Hall for the purposes of discussing and developing the Town budget for the fiscal year beginning July 1, 2024. The public hearing is open to the public and citizen comments on the proposed budget will be welcome. A copy of the proposed FY 24-25 budget is available in the office of the the Town Clerk.

FUND BUDGET SCHEDULES

FUND BUDGET SUMMARY

FUND: GENERAL

FISCAL YEAR

2024-25

	PRIOR ACTUAL FY 22-23	CURRENT BUDGET FY 23-24	CURRENT YEAR ACTUAL TO DATE 5-31-24	BUDGET YEAR FY 24-25
ESTIMATED REVENUES:				
SALES TAX	146,071	140,000	102,445	132,000
CIGARETTE TAX	1,648	2,000	1,137	1,300
USE TAX	50,164	45,000	55,344	41,000
FRANCHISE TAX	40,489	41,000	46,765	55,000
LICENSES AND PERMITS	3,775	500	1,175	1,300
CHARGES FOR SERVICES	-	-	-	-
ALCOHOLIC BEVERAGE TAX	19,645	20,000	15,626	19,000
OTHER GRANTS	134,642	-	-	-
FINES AND FORFEITURES	253,270	215,000	175,880	215,000
DONATIONS	554	-	-	-
MISC. REVENUE	79,545	23,555	60,032	20,000
INTEREST INCOME	13,721	20,000	22,632	28,000
TOTAL REVENUE	743,524	507,055	481,036	512,600
TRANS IN - PWA	-	-	-	-
LEASE PROCEEDS	-	-	-	-
FUND BALANCE	-	-	-	-
TOTAL RESOURCES	743,524	507,055	481,036	512,600
PROPOSED EXPENDITURES:				
CLERK	5,384	6,201	5,400	6,500
GENERAL GOVERNMENT	61,677	92,712	63,879	93,900
POLICE	269,297	283,160	248,068	287,300
PARK	-	1,300	77	1,300
CAPITAL OUTLAY	85,405	19,205	9,500	19,605
DEBT SERVICE	153,347	36,653	36,653	-
TOTAL EXPENDITURES	575,110	439,231	363,577	408,604
TRANSFERS OUT - PWA	119,500	-	-	-
TRANSFERS OUT - FIRE	30,000	30,000	27,500	30,000
FUND BALANCE	18,914	37,824	89,959	73,996
TOTAL	743,524	507,055	481,036	512,600

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: CLERK

FUND

GENERAL

FY 24-25

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 22-23	CURRENT YEAR BUDGET FY 23-24	CURRENT YEAR ACTUAL TO DATE 5-31-24	BUDGET YEAR FY 24-25
PERSONAL SERVICES	5,174	5,501	4,805	5,700
MATERIALS & SUPPLIES	-	-	-	-
OTHER SERVICES & CHARGES	210	700	595	800
SUBTOTAL	5,384	6,201	5,400	6,500
CAPITAL OUTLAY	-	-	-	-
TOTAL	5,384	6,201	5,400	6,500

NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	<u>FY 22-23</u>	<u>FY 23-24</u>
	1	1
	(Part-Time)	(Part-Time)

FY 23-24 PROPOSED CHANGES IN SERVICE:

CAPITAL OUTLAY:

<u>DEPARTMENT: GENERAL GOVERNMENT</u>	<u>FUND</u>	<u>GENERAL</u>	<u>FY 24-25</u>
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	<u>FY 22-23</u>	<u>FY 23-24</u>
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	1	1

Equipment	\$1,000
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DEPARTMENT BUDGET SUMMARY				
<u>DEPARTMENT: POLICE</u>		<u>FUND</u>	<u>GENERAL</u>	<u>FY 24-25</u>
EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 22-23	CURRENT YEAR BUDGET FY 23-24	CURRENT YEAR ACTUAL TO DATE 5-31-24	BUDGET YEAR FY 24-25
PERSONAL SERVICES	187,172	200,410	166,616	202,000
MATERIALS & SUPPLIES	17,602	21,700	19,632	22,700
OTHER SERVICES & CHARGES	64,523	61,050	61,820	62,600
SUBTOTAL	269,297	283,160	248,068	287,300
CAPITAL OUTLAY	39,725	2,500	0	2,500
DEBT SERVICE	100,558	0	0	0
TOTAL	409,580	285,660	248,068	289,800
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)			<u>FY 22-23</u> 4	<u>FY 23-24</u> 4
FY 23-24 PROPOSED CHANGES IN SERVICE:				
CAPITAL OUTLAY:				
Tasers	\$1,000			
Stop Sticks	<u>1,500</u>			
	\$2,500			

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: PARK

FUND

GENERAL

FY 24-25

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 22-23	CURRENT YEAR BUDGET FY 23-24	CURRENT YEAR ACTUAL TO DATE 5-31-24	BUDGET YEAR FY 24-25
PERSONAL SERVICES	-	-	-	-
MATERIALS & SUPPLIES	-	300	77	300
OTHER SERVICES & CHARGES	-	1,000	-	1,000
SUBTOTAL	0	1,300	77	1,300
CAPITAL OUTLAY	39,897	16,105	-	16,105
TOTAL	39,897	17,405	77	17,405

	<u>FY 22-23</u>	<u>FY 23-24</u>
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	-	-

FY 23-24 PROPOSED CHANGES IN SERVICE:

CAPITAL OUTLAY:

Park Capital Improvements \$16,105

FUND BUDGET SUMMARY

FUND: STREET

FISCAL YEAR

2024-25

	PRIOR ACTUAL FY 22-23	CURRENT BUDGET FY 23-24	CURRENT YEAR ACTUAL TO DATE 5-31-24	BUDGET YEAR FY 24-25
ESTIMATED REVENUES:				
SALES TAX	78,460	75,000	78,895	86,000
GASOLINE TAX	2,370	2,274	2,273	2,500
MOTOR VEHICLE TAX	9,244	8,500	7,416	8,100
OTHER GRANTS	-	-	-	-
MISC. REVENUE	104	500	399	500
INTEREST INCOME	1,615	2,500	3,642	4,000
TOTAL REVENUE	91,793	88,774	92,625	101,100
TRANS IN - PWA	-	-	-	-
LEASE PROCEEDS	-	-	-	-
FUND BALANCE	11,789	7,385		1,900
TOTAL RESOURCES	103,582	96,159	92,625	103,000
PROPOSED EXPENDITURES:				
PERSONAL SERVICES	40,005	36,059	29,935	38,800
MATERIALS & SUPPLIES	26,694	26,000	19,134	24,300
OTHER SERVICES & CHARGES	33,954	34,100	30,307	33,900
CAPITAL OUTLAY	-	-	-	6,000
DEBT SERVICE	2,929	-	-	-
TOTAL EXPENDITURES	103,582	96,159	79,376	103,000
TRANSFERS OUT - PWA	-	-	-	-
FUND BALANCE	-	-	13,249	-
TOTAL	103,582	96,159	92,625	103,000

	<u>FY 22-23</u>	<u>FY 23-24</u>
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	1	1

FY 23-24 PROPOSED CHANGES IN SERVICE:

CAPITAL OUTLAY:

Side By Side/Lawnmower \$6,000

FUND BUDGET SUMMARY				
FUND: FIRE		FISCAL YEAR <u>2024-25</u>		
	PRIOR ACTUAL FY 22-23	CURRENT BUDGET FY 23-24	CURRENT YEAR ACTUAL TO DATE 5-31-24	BUDGET YEAR FY 24-25
ESTIMATED REVENUES:				
OTHER GRANTS	10,053	10,000	9,994	10,000
MISC. REVENUE	10,116	3,250	2,750	3,000
INTEREST INCOME	283	300	426	465
TOTAL REVENUE	20,452	13,550	13,170	13,465
TRANS IN - GENERAL LEASE PROCEEDS	30,000 -	30,000 -	27,500 -	30,000 -
FUND BALANCE	-	24,200	-	13,335
TOTAL RESOURCES	50,452	67,750	40,670	56,800
PROPOSED EXPENDITURES:				
PERSONAL SERVICES	14,245	17,750	15,948	17,800
MATERIALS & SUPPLIES	2,710	11,200	10,285	11,400
OTHER SERVICES & CHARGES	13,761	21,800	10,610	15,600
CAPITAL OUTLAY	6,000	17,000	3,043	12,000
DEBT SERVICE	-	-	-	-
TOTAL EXPENDITURES	36,716	67,750	39,886	56,800
TRANSFERS OUT - PWA	-	-	-	-
FUND BALANCE	13,736	-	784	-
TOTAL	50,452	67,750	40,670	56,800
			<u>FY 22-23</u>	<u>FY 23-24</u>
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)			-	-
FY 23-24 PROPOSED CHANGES IN SERVICE:				
CAPITAL OUTLAY:				
Fire Equipment	<u>\$12,000</u>			

FUND BUDGET SUMMARY

FUND: PANAMA PUBLIC WORKS AUTHORITY

FISCAL YEAR 2024-25

	PRIOR YEAR ACTUAL FY 22-23	CURRENT YEAR BUDGET FY 23-24	CURRENT YEAR ACTUAL TO DATE 5-31-24	BUDGET YEAR FY 24-25
ESTIMATED REVENUES:				
INTERGOVERNMENTAL	-	-	-	-
WATER REVENUE	260,251	266,000	230,566	266,000
SEWER REVENUE	143,201	135,000	127,557	139,000
SANITATION REVENUE	110,044	106,000	99,400	109,000
TURN ON FEES	-	200	-	200
WATER TAP FEES	2,600	1,000	650	1,000
SEWER TAP FEES	-	1,000	-	1,000
PENALTIES & LATE CHARGES	11,400	11,000	10,158	12,000
MISC. REVENUE	8,882	1,883	1,882	2,000
INTEREST	12,496	24,000	22,474	24,600
TOTAL REVENUE	548,874	546,083	492,687	554,800
TRANSFERS IN - GF	120,068	-	-	-
LOAN PROCEEDS	-	-	-	-
FUND BALANCE	-	93,589	33,314	2,490
TOTAL RESOURCES	668,942	639,672	526,001	557,290
PROPOSED EXPENDITURES:				
ADMINISTRATION	90,878	90,756	68,032	84,800
WATER	162,973	173,550	129,117	133,100
SEWER	54,629	50,446	36,860	42,500
SANITATION	50,060	54,900	54,480	78,000
DEPT. SUBTOTAL	358,540	369,652	288,489	338,400
CAPITAL OUTLAY	46,615	39,590	26,527	22,900
DEBT SERVICE	195,868	230,430	210,985	195,990
TRANSFERS OUT - GF	-	-	-	-
FUND BALANCE	67,919	-	-	-
TOTAL BUDGET	668,942	639,672	526,001	557,290

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: ADMINISTRATION

FUND: PPWA

2024-25

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 22-23	CURRENT YEAR BUDGET FY 23-24	CURRENT YEAR ACTUAL TO DATE 5-31-24	BUDGET YEAR FY 24-25
PERSONAL SERVICES	62,494	45,896	38,729	47,000
MATERIALS & SUPPLIES	6,802	8,500	2,381	6,000
OTHER SERVICES & CHARGES	21,582	36,360	26,922	31,800
SUBTOTAL	90,878	90,756	68,032	84,800
CAPITAL OUTLAY	-	2,500	-	1,000
DEBT SERVICE	-	31,440	31,439	-
TOTAL	90,878	124,696	99,471	85,800

	<u>FY 22-23</u>	<u>FY 23-24</u>
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	2	2

FY 23-24 PROPOSED CHANGES IN SERVICE:

CAPITAL OUTLAY:

Equipment \$1,000

DEPARTMENT: WATER

2024-25

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 22-23	CURRENT YEAR BUDGET FY 23-24	CURRENT YEAR ACTUAL TO DATE 5-31-24	BUDGET YEAR FY 24-25
PERSONAL SERVICES	69,105	77,650	51,922	40,200
MATERIALS & SUPPLIES	8,447	12,500	10,562	12,500
OTHER SERVICES & CHARGES	85,421	83,400	66,633	80,400
SUBTOTAL	162,973	173,550	129,117	133,100
CAPITAL OUTLAY	1,622	1,900	1,345	1,900
DEBT SERVICE	122,880	123,000	112,640	123,000
TOTAL	287,475	298,450	243,102	258,000

NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	FY 22-23	FY 23-24
	1	1

FY 23-24 PROPOSED CHANGES IN SERVICE:

CAPITAL OUTLAY:

Equipment	\$1,900
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DEPARTMENT: SEWER

2024-25

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 22-23	CURRENT YEAR BUDGET FY 23-24	CURRENT YEAR ACTUAL TO DATE 5-31-24	BUDGET YEAR FY 24-25
PERSONAL SERVICES	13,395	8,746	7,516	9,300
MATERIALS & SUPPLIES	12,145	7,600	3,541	4,500
OTHER SERVICES & CHARGES	29,089	34,100	25,803	28,700
SUBTOTAL	54,629	50,446	36,860	42,500
CAPITAL OUTLAY	41,078	35,190	25,182	20,000
DEBT SERVICE	72,988	75,990	66,906	72,990
TOTAL	168,695	161,626	128,948	135,490

	<u>FY 22-23</u>	<u>FY 23-24</u>
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	1	1.5

FY 23-24 PROPOSED CHANGES IN SERVICE:

CAPITAL OUTLAY:

Sewer Pumps	\$20,000
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DEPARTMENT BUDGET SUMMARY

DEPARTMENT: SANITATION

FUND: PPWA

2024-25

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 22-23	CURRENT YEAR BUDGET FY 23-24	CURRENT YEAR ACTUAL TO DATE 5-31-24	BUDGET YEAR FY 24-25
PERSONAL SERVICES	15,163	15,200	14,354	35,800
MATERIALS & SUPPLIES	4,332	6,200	5,252	6,200
OTHER SERVICES & CHARGES	30,565	33,500	34,874	36,000
SUBTOTAL	50,060	54,900	54,480	78,000
CAPITAL OUTLAY	3,915	-	-	-
DEBT SERVICE	-	-	-	-
TOTAL	53,975	54,900	54,480	78,000

	<u>FY 22-23</u>	<u>FY 23-24</u>
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	-	1

FY 23-24 PROPOSED CHANGES IN SERVICE:

CAPITAL OUTLAY:

DETAIL BUDGET WORKSHEETS

**TOWN OF PANAMA
FY 24-25**

FUND: GENERAL FUND

<u>ACCOUNT TITLE</u>	<u>DEPARTMENTS</u>						
	<u>ACCT CODE</u>	<u>CLERK</u>	<u>GENERAL GOV'T</u>	<u>POLICE</u>	<u>PARKS</u>	<u>TOTAL GENERAL</u>	<u>STREETS</u> <u>FIRE</u>
PERSONAL SERVICES:	61000s						
SALARIES AND WAGES	61100	4,800	32,480	171,038	-	208,318	33,780
GROUP HEALTH INSURANCE	61200	-	-	-	-	-	-
SOCIAL SECURITY (FICA)	61300	298	2,014	10,604	-	12,916	2,093
MEDICARE	61350	70	472	2,481	-	3,024	490
WORKMANS COMP.	61400	192	1,299	6,842	-	8,333	1,351
RETIREMENT	61450	240	1,079	7,194	-	8,513	-
UNEMPLOYMENT	61500	48	325	1,135	-	1,508	545
ALLOWANCE AND OTHER	61600	53	31	2,706	-	2,790	541
SUBTOTAL		5,700	37,700	202,000	-	245,400	38,800
MATERIALS & SUPPLIES:	62000s						
OFFICE SUPPLIES	62100	-	2,900	200	-	3,100	-
POUND MATERIAL & SUPPLIES	62101	-	500	-	-	500	-
GASOLINE AND OIL	62400	-	-	15,000	-	15,000	5,300
STREET MATERIALS	62500	-	-	-	-	-	12,000
OTHER MATERIALS & SUPPLIES	62600	-	3,500	7,500	300	11,300	7,000
SUBTOTAL		-	6,900	22,700	300	29,900	24,300
OTHER SERVICES & CHARGES:	63000s						
UTILITIES	63100	-	-	-	-	-	21,000
TELEPHONE	63125	-	-	6,000	-	6,000	-
VEHICLE MAINTENANCE	63150	-	-	6,000	-	6,000	6,000
BUILDING MAINTENANCE	63175	-	1,500	-	-	1,500	-
EQUIPMENT MAINTENANCE	63200	-	500	2,500	-	3,000	2,000
DOG POUND SERVICE & MAINT	63215	-	1,000	-	-	1,000	-
AUDIT & LEGAL FEES	63225	-	16,000	7,000	-	23,000	1,000
CONTRACT SERVICES	63250	-	20,000	32,000	-	52,000	-
MEMBERSHIPS AND DUES	63300	200	1,200	-	-	1,400	-
TRAINING	63325	600	-	500	-	1,100	-
WRECKER FEES	63330	-	-	-	-	-	-
POSTAGE	63350	-	400	-	-	-	-
ELECTION COSTS	63350	-	1,000	-	-	-	-
TRAVEL COSTS	63425	-	1,800	-	-	-	-
PROPERTY INSURANCE	63450	-	4,000	-	-	-	200
VEHICLE INSURANCE	63475	-	-	4,100	-	4,100	1,500
LIABILITY INSURANCE	63500	-	500	2,500	-	3,000	1,200
EQUIPMENT INSURANCE	63525	-	-	500	-	500	-
PUBLICATIONS	63550	-	200	-	-	-	-
MISCELLANEOUS	63900	-	1,200	1,500	1,000	3,700	1,000
SUBTOTAL		800	49,300	62,600	1,000	113,700	33,900
CAPITAL OUTLAY:	64000s						
VEHICLES	64100	-	-	-	-	-	-
EQUIPMENT	64200	-	1,000	2,500	-	3,500	6,000
FURNITURE/FIXTURES	64300	-	-	-	-	-	-
CAPITAL IMPROVEMENTS	64400	-	-	-	16,105	16,105	-
BUILDINGS	64500	-	-	-	-	-	-
SUBTOTAL		-	1,000	2,500	16,105	19,605	6,000
DEBT SERVICE:	65000s						
PRINCIPAL	65100	-	-	-	-	-	-
TOTAL BUDGET		6,500	94,900	289,800	17,405	408,604	103,000

**PANAMA PUBLIC WORKS AUTHORITY
FY 18-19**

**DEPARTMENTS
PANAMA PUBLIC WORKS AUTHORITY
FY 24-25**

<u>ACCOUNT TITLE</u>	<u>DEPARTMENTS</u>					<u>TOTAL</u>
	<u>ACCT CODE</u>	<u>ADMIN.</u>	<u>WATER</u>	<u>SEWER</u>	<u>SANITATION</u>	
PERSONAL SERVICES:	61000s					
SALARIES AND WAGES	61100	40,020	33,780	8,050	31,700	113,550
GROUP HEALTH INSURANCE	61200	-	-	-	-	-
SOCIAL SECURITY (FICA)	61300	2,481	2,094	499	1,965	7,039
MEDICARE	61350	580	490	116	460	1,646
WORKMANS COMP.	61400	1,601	1,351	323	1,268	4,543
RETIREMENT	61450	1,976	1,664	-	-	3,640
UNEMPLOYMENT	61500	275	275	81	275	906
ALLOWANCE AND OTHER	61600	67	546	231	132	976
SUBTOTAL		47,000	40,200	9,300	35,800	132,300
MATERIALS & SUPPLIES:	62000s					
OFFICE SUPPLIES	62100	2,000	-	-	-	2,000
GASOLINE AND OIL	62400	-	4,500	2,000	5,000	11,500
OTHER MATERIALS & SUPPLIES	62600	4,000	8,000	2,500	1,200	15,700
SUBTOTAL		6,000	12,500	4,500	6,200	29,200
OTHER SERVICES & CHARGES:	63000s					
UTILITIES	63100	-	-	12,000	-	12,000
TELEPHONE	63125	4,000	-	-	-	4,000
VEHICLE MAINTENANCE	63150	500	500	-	10,000	11,000
BUILDING MAINTENANCE	63175	-	-	-	-	-
EQUIPMENT MAINTENANCE	63200	5,900	5,000	6,000	-	16,900
WATER TESTING	63210	-	6,000	5,700	-	11,700
AUDIT & LEGAL FEES	63225	11,000	-	-	-	11,000
CONTRACT SERVICES	63250	2,500	-	-	-	2,500
MEMBERSHIPS AND DUES	63300	200	-	1,200	-	1,400
TRAINING	63325	-	-	-	-	-
POSTAGE	63350	3,000	-	-	-	3,000
PROPERTY INSURANCE	63450	3,000	-	-	-	3,000
VEHICLE INSURANCE	63475	-	-	500	-	500
LIABILITY INSURANCE	63500	1,500	1,200	-	-	2,700
EQUIPMENT INSURANCE	63525	-	300	-	-	300
PUBLICATIONS	63550	-	-	-	-	-
SANITATION DUMP FEES	63575	-	-	-	26,000	26,000
WATER PURCHASES	63600	-	65,000	-	-	65,000
LICENSES & PERMITS	63700	-	1,400	3,300	-	4,700
BANK CHARGES	63800	200	-	-	-	200
OTHER SERVICES & CHARGES	63900	-	1,000	-	-	1,000
SUBTOTAL		31,800	80,400	28,700	36,000	176,900
CAPITAL OUTLAY:	64000s					
VEHICLES	64100	-	-	-	-	-
EQUIPMENT	64200	1,000	1,900	20,000	-	22,900
FURNITURE/FIXTURES	64300	-	-	-	-	-
CAPITAL IMPROVEMENTS	64400	-	-	-	-	-
BUILDINGS	64500	-	-	-	-	-
SUBTOTAL		1,000	1,900	20,000	-	22,900
DEBT SERVICE:	65000s					
DEBT SERVICE	65100	-	123,000	72,990	-	195,990
TOTAL MUNICIPAL AUTHORITY		85,800	258,000	135,490	78,000	557,290

**TOWN OF PANAMA
2024-2025 BUDGET
PERSONNEL COSTS BUDGET WORKSHEET**

<u>DEPT/EMPLOYEE</u>	<u>PRESENT SALARY</u>	<u>BUDGETED SALARY</u>	<u>SOC SEC 6.20%</u>	<u>MED CARE 1.45%</u>	<u>RETIRE 5.00%</u>	<u>INS.</u>	<u>COMP.</u>	<u>OESC 1.00%</u>	<u>OTH</u>	<u>TOTAL BENEFITS</u>	<u>TOTAL PERSONNEL COSTS</u>
GENERAL FUND:											
CLERK:											
Town Clerk - Tyler Seaton	4,800	4,800	298	70	240	-	192	48	53	900	5,700
Total - Clerk	4,800	4,800	298	70	240	-	192	48	53	900	5,700
GENERAL GOV'T:											
Councilman	1,800	1,800	112	26	-	-	72	18	4	232	2,032
Councilman	1,200	1,200	74	17	-	-	48	12	4	156	1,356
Councilman	1,200	1,200	74	17	-	-	48	12	4	156	1,356
Councilman	1,200	1,200	74	17	-	-	48	12	4	156	1,356
Councilman	1,200	1,200	74	17	-	-	48	12	4	156	1,356
Clerical - El Doris Weaver	4,300	4,300	267	62	-	-	172	43	4	548	4,848
Clerical- Carol Stankewitz	20,580	20,580	1,276	298	1,029	-	823	206	4	3,636	24,216
Bonus	1,000	1,000	62	15	50	-	40	10	3	180	1,180
Total - General Gov't	32,480	32,480	2,014	472	1,079	-	1,299	325	31	5,220	37,700
POLICE:											
Police Chief -Edward Seaton	49,920	51,168	3,172	742	2,558	-	2,047	270	450	9,239	60,407
Patrolman - Mark Jiminez	42,432	43,680	2,708	633	2,184	-	1,747	270	450	7,993	51,673
Patrolman - Harlan Hale	42,432	43,680	2,708	633	2,184	-	1,747	270	450	7,993	51,673
Patrolman - Lance Frerich	9,282	9,614	596	139	-	-	385	96	450	1,666	11,280
Patrolman - Mark Jiminez Jr	8,470	8,773	544	127	-	-	351	88	450	1,560	10,333
Patrolman - Tyler Butler	8,470	8,773	544	127	-	-	351	88	450	1,560	10,333
Holiday Pay & Bonus	5,350	5,350	332	78	268	-	214	54	6	950	6,300
Total - Police	166,356	171,038	10,604	2,481	7,194	-	6,842	1,135	2,706	30,962	202,000
FIRE:											
Volunteer Fireman	16,000	16,000	-	232	-	-	640	-	928	1,800	17,800
Total - Fire	16,000	16,000	-	232	-	-	640	-	928	1,800	17,800
STREETS:											
Laborman- John Porritt	16,640	16,640	1,032	241	-	-	666	270	250	2,458	19,098
Laborman- Philemon Ray	16,640	16,640	1,032	241	-	-	666	270	250	2,458	19,098
Bonus	500	500	31	7	-	-	20	5	41	103	603
Total - Streets	33,780	33,780	2,093	490	-	-	1,351	545	541	5,020	38,800
PUBLIC WORKS AUTHORITY:											
ADMINISTRATION:											
Deputy Clerk - Tyler Seaton	39,520	39,520	2,450	573	1,976	-	1,581	270	34	6,884	46,404
Bonus	500	500	31	7	-	-	20	5	33	96	596
Total - Administration	40,020	40,020	2,481	580	1,976	-	1,601	275	67	6,980	47,000
WATER:											
Operator- Anthony Spiotto	33,280	33,280	2,063	483	1,664	-	1,331	270	500	6,310	39,590
Bonus	500	500	31	7	-	-	20	5	46	109	609
Total - Water	33,780	33,780	2,094	490	1,664	-	1,351	275	546	6,420	40,200
SEWER:											
Operator- Marlin Wortham	7,800	7,800	484	113	-	-	312	78	200	1,187	8,987
Bonus	250	250	16	4	-	-	10	3	31	63	313
Total - Sewer	8,050	8,050	499	116	-	-	323	81	231	1,250	9,300
SANATATION:											
Operator- Jeremy Nelson	31,200	31,200	1,934	452	-	-	1,248	270	100	4,004	35,204
Bonus	500	500	31	7	-	-	20	5	33	96	596
Total - Sanatation	31,700	31,700	1,965	460	-	-	1,268	275	133	4,100	35,800
GRAND TOTAL	366,966	371,648	22,049	5,390	12,153	-	14,867	2,958	5,236	62,653	434,300

Total Town	203,636	208,318	12,916	3,023	8,513	-	8,333	1,508	2,790	37,082	245,400
Total Street	16,000	16,000	-	232	-	-	640	-	928	1,800	17,800
Total Fire	33,780	33,780	2,093	490	-	-	1,351	545	541	5,020	38,800
Total PWA	113,550	113,550	7,040	1,645	3,640	-	4,543	906	977	18,751	132,300
	366,966	371,648	22,049	5,390	12,153	-	14,867	2,958	5,236	62,653	434,300

TOWN OF PANAMA - SALES AND USE TAX SUMMARY

Month Received by Town of Panama:	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Sales Tax</u>	<u>Use Tax</u>	<u>Cig/Tob Tax</u>
July	15,506	19,310	41,241	22,526	20,551	15,354.00	5,197.00	128.00
August	16,049	21,458	14,994	19,080	18,404	15,634.00	2,770.00	99.00
September	16,493	28,560	16,267	20,773	20,314	15,810.00	4,504.00	94.00
October	38,146	22,361	18,722	21,317	22,634	18,582.00	4,052.00	112.00
November	26,880	18,326	22,040	17,721	22,836	18,097.00	4,739.00	109.00
December	21,835	20,590	18,029	26,635	27,216	16,921.00	10,295.00	114.00
January	16,589	18,008	27,540	28,812	20,554	14,952.00	5,602.00	113.00
February	16,276	17,404	23,745	27,139	21,475	16,060.00	5,415.00	81.00
March	14,675	16,498	20,243	23,712	19,357	15,305.00	4,052.00	83.00
April	19,540	21,425	21,693	20,649	21,161	17,009.00	4,152.00	99.00
May	25,056	19,435	23,074	23,663	22,182	17,616.00	4,566.00	105.00
June	19,065	52,587	23,886	22,674	21,516 *	16,485.00 *	5,031.00 *	103.00
TOTAL	246,110	275,962	271,474	274,701	258,200	197,825.00	60,375.00	1,240.00
% Change	41.24%	12.13%	-1.63%	1.19%	-6.01%			

Street	1%	65,941.67	20,125.00
Town	2%	131,883.33	40,250.00
		197,825.00	60,375.00

* Estimate for the month of June.

**TOWN OF PANAMA, OK
PROPOSED BUDGET SUMMARY
GOVERNMENTAL FUND TYPES
FY 24-25**

<u>RESOURCES</u>	<u>GENERAL FUND</u>	<u>STREET AND ALLEY</u>	<u>FIRE</u>	<u>PANAMA PUBLIC WORKS</u>	<u>TOTAL FUNDS</u>
Taxes	229,300	86,000	-	-	315,300
Licenses & permits	1,300	-	-	-	1,300
Intergovernmental	19,000	10,600	10,000	-	39,600
Charges for Services	-	-	-	528,200	528,200
Fines & Forfeitures	215,000	-	-	-	215,000
Miscellaneous	20,000	500	3,000	2,000	25,500
Interest	28,000	4,000	465	24,600	57,065
TOTAL REVENUES	512,600	101,100	13,465	554,800	1,181,965
Transfers In	-	-	30,000	-	30,000
Lease Proceeds	-	-	-	-	-
Fund Balance	-	1,900	13,335	2,490	17,725
TOTAL RESOURCES	512,600	103,000	56,800	557,290	1,229,690
EXPENDITURES AND USES					
Clerk	6,500	-	-	-	6,500
General Government	93,900	-	-	-	93,900
Police	287,300	-	-	-	287,300
Park	1,300	-	-	-	1,300
Fire	-	-	56,800	-	56,800
Streets	-	103,000	-	-	103,000
Administration	-	-	-	84,800	84,800
Water	-	-	-	133,100	133,100
Sewer	-	-	-	42,500	42,500
Sanitation	-	-	-	78,000	78,000
Capital Outlay	19,605	-	-	22,900	42,505
Debt Service	-	-	-	195,990	195,990
TOTAL EXPENDITURES	408,604	103,000	56,800	557,290	1,125,694
Fund Balance	73,996	-	-	-	73,996
Transfers Out	30,000	-	-	-	30,000
TOTAL EXPENDITURES AND USES	512,600	103,000	56,800	557,290	1,229,690

PUBLIC NOTICE OF PROPOSED BUDGET HEARING

A public hearing on the FY 24-25 Town of Panama Budget will be held at 6:30 p.m. on June 3, 2024 at the Panama Town Hall for the purposes of discussing and developing the Town budget for the fiscal year beginning July 1, 2024. The public hearing is open to the public and citizen comments on the proposed budget will be welcome. A copy of the proposed FY 24-25 budget is available in the office of the Town Clerk.

(Published in the Spiro Graphic, Thursday, May 23, 2024)



**Proof of Publication
The Spiro Graphic**

IN THE DISTRICT COURT
OF LEFLORE COUNTY OKLAHOMA,
PANAMA Town Budget FY 24-25
Case No. _____
STATE OF OKLAHOMA,
COUNTY OF LEFLORE, SS.

I, John Clark of lawful age, being duly sworn upon oath deposes and says: That I am the publisher of The Spiro Graphic, a newspaper printed and published in the City of Spiro, County of LeFlore and State of Oklahoma, and that the advertisement above referred to, a true and printed copy of which is here unto attached, was published in said County in consecutive issues on the following dates to-wit:

1st Insertion May 23 2024
2nd Insertion _____ 20____
3rd Insertion _____ 20____
4th Insertion _____ 20____
5th Insertion _____ 20____

That said newspaper has been published continuously and uninterruptedly in said county during a period of one hundred and four consecutive weeks prior to the publication of the attached notice or advertisement; that it has been admitted to the United States mail as second-class mail matter, that it has a general paid circulation, and publishes news of general interest, and otherwise conforms with all of the statutes of the State of Oklahoma governing legal publications.

Publication Fee.....\$ 94.50

John Clark
(Editor, Publisher, or Authorized Agent)

SUBSCRIBED and sworn to me before this 23rd

day of, May 2024

Debby Clark
Notary Public

My Commission expires: 6/5 2027