

TOWN OF LANGSTON, OKLAHOMA

FISCAL YEAR 2022-2023
BUDGET



RECEIVED

JUN 30 2022

State Auditor
and Inspector

Logan

FY 2023 Town of Langston

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Home of the Indian Meridian Monument

Town of Langston

Michael Boyles, Mayor
Magnus Scott, Trustee
Misty Ellerby, Trustee
Raymond Johnson, Clerk-Treasurer

June 9, 2022

Ms. Cindy Byrd, CPA
Oklahoma State Auditor and Inspector
Oklahoma State Capitol Room 123
2300 North Lincoln Blvd.
Oklahoma City, OK 73105

Dear Ms. Byrd,

Presented herewith is the 2022-23 Fiscal Year Budget for the Town of Langston.

Thank you for your service to the citizens of Oklahoma.

Sincerely,

Michael Boyles, Mayor
Chairman, Board of Trustees
Town of Langston
Langston Public Works Authority

MJ:rj

TOWN OF LANGSTON

Fiscal Year 2023 BUDGET

TOWN OFFICIALS

Misty Ellerby, Trustee, Ward 1

G. Michael Boyles, Board Chairman, Mayor, Trustee Ward 2

Magnus Scott, Sr., Trustee Ward 3

Raymond Johnson, Clerk-Treasurer

Jay Hill, Police Chief

Denise Clark, Town Accountant

Warren Peacock, Town Engineer

Ray Vincent, Town Attorney

L. Don Smitherman, Town Attorney

OFFICIAL ADDRESS:

222 Tolson Blvd.

P.O. Box 1256

Langston, OK 73050

(405) 466-2271

(405) 466-9703 (fax)

cityoflangston.com

RESOLUTION #04-14-2022A OF THE TOWN OF LANGSTON, OKLAHOMA

A RESOLUTION OF THE GOVERNING BODY OF THE TOWN OF LANGSTON EXPRESSING THE INTENT OF THE TOWN OF LANGSTON TO COMPLY WITH AND OPERATE IN ACCORDANCE WITH THE 'MUNICIPAL BUDGET ACT" AND TO BEGIN APPLICATION OF THIS ACT EFFECTIVE WITH THE BUDGET FOR FISCAL YEAR 2023.

WHEREAS, the Municipal Budget Act (Sections 17-201 through 17-216 of Title 11 of the Oklahoma Statutes) provides an alternative budget procedure for municipal governments; and


WHEREAS, this Act establishes fiscal practices, requires greater financial disclosure for the public and investors, and allows municipalities to improve and implement generally accepted standards of financial management; and

WHEREAS, the Town of Langston may elect to come under the Municipal Budget Act by adoption of a resolution.

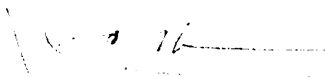
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LANGSTON THAT;

1. The Town of Langston elects to comply with and operate in accordance with the terms and provisions of the Municipal Budget Act (Sections 17-201 through 17-216 of Title 11 of the Oklahoma Statutes:) and
2. The provisions of the Municipal Budget Act will be effective for the Town of Langston beginning with the budget for fiscal year 2023, which begins on July 1, and will as provided by the Act, take precedence over and supersede any other state laws applicable to municipal budgeting; and
3. The Chief Executive Officer, as defined in the Act, is hereby authorized to take such actions as are necessary to meet the requirements of the Act.

ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF LANGSTON THIS 14TH DAY OF APRIL, 2022



MAYOR



ATTEST

PROPOSED FY 2023 BUDGET PREPARATIONS DATES

BUDGET RESOLUTION SIGNED AND ADOPTED	APRIL 14, 2022
BUDGET PUBLISH AND POST	MAY 18 / MAY 25
BUDGET HEARING	MAY 30, 2022
BUDGET ADOPTION	JUNE 9, 2022 (Regular Meeting)

PROOF OF PUBLICATION

See attached for
Item Published

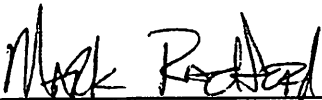
The Logan County Courier
P.O. Box 222
Crescent, OK 7302X
405-969-2215

SS: City of LangstonCity
Langston Public Works Authority
Fiscal Year 2023

I, Mark Radford , of lawful age, being duly sworn upon oath, deposes and says that I am the Editor and Publisher of. The Logon County Courier: a Weekly publication that is a "legal newspaper" as that phrase is defined in 25 O.S. § 106 for the County of Logan County, in the State of Oklahoma, and that the attachment hereto (for proofs with newspaper clipping attached) - OR - box to the right (for proofs with text copied and pasted) contains a true and correct copy of what was actually published in said legal newspaper once or in consecutive issues on the following date or dates:

INSERTION DATE(S): May 26, 2022

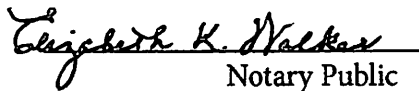
PUBLICATION FEE:..... \$125.00



Mark Radford: Editor, Publisher

State of Oklahoma County of Logan

Signed and sworn to before me this 1st day of June, 2022


Notary Public

(Seal)

My Commission expires: 11-06, 2023 Commission # 19011249

AFFIDAVIT OF PUBLICATION

County of Logan, State of Oklahoma

Guthrie News Leader

212 W. Oklahoma

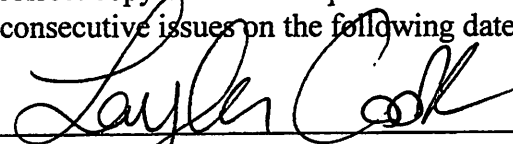
P.O. Box 879

Guthrie, OK 73044

I, Taylor Cook, of lawful age, being duly sworn upon oath, deposes and says that I am a Representative of Guthrie News Leader, a weekly publication that is a "legal newspaper" as that phrase is defined in 25 O.S. § 106, as amended to date, for the City of Guthrie, for the County of Logan, 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:

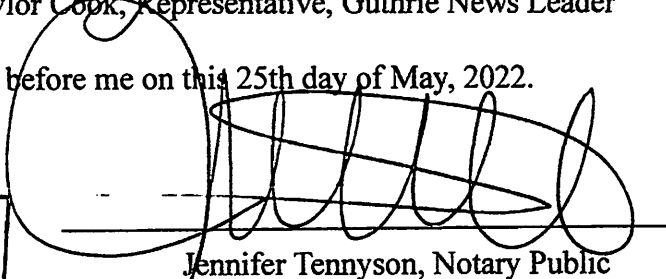
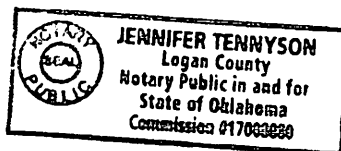
Publication Dates: May 25, 2022

Publication Fee: \$168.00



Taylor Cook, Representative, Guthrie News Leader

Signed and sworn to before me on this 25th day of May, 2022.



Jennifer Tennyson, Notary Public
Commission expires: August 29, 2025.
Commission # 17008080

See Attachment – City of Langston

TOWN OF LANGSTON, OKLAHOMA
222 TOLSON BLVD
P.O. BOX 1256
LANGSTON, OKLAHOMA 73050-1256
(405)466-2271 – FAX (405) 466-9703
cityoflangston.com

NOTICE OF BUDGET HEARING

The Board of Trustees of the Town of Langston will conduct a Budget Hearing to discuss the Fiscal Year 2022-2023 budget at Langston City Hall, on Monday, May 30, 2022.

Date: Monday, May 30, 2022
Time: 6:00pm
Location: Langston City Hall
222 Tolson Blvd.
Langston, OK 73050

This notice of budget hearing was posted in prominent public view at the principal address of the public body (222 Tolson Blvd.) on Friday, May 20, 2022, on or prior to 6:00pm.

Raymond Johnson
Town Clerk-Treasurer/LPWA Secretary

TOWN OF LANGSTON, OKLAHOMA
222 TOLSON BLVD
P.O. BOX 1256
LANGSTON, OKLAHOMA 73050-1256
(405)466-2271 – FAX (405) 466-9703
cityoflangston.com

NOTICE OF BUDGET HEARING

The Board of Trustees of the Town of Langston will conduct a Budget Hearing to discuss the Fiscal Year 2022-2023 budget at Langston City Hall, on Thursday June 9, 2022, 5:30pm.

A previous notice of budget hearing was incorrectly posted on Friday, May 20, 2022.

Date: Thursday, June 9, 2022
Time: 5:30pm
Location: Langston City Hall
222 Tolson Blvd.
Langston, OK 73050

This CORRECTED notice of budget hearing was posted in prominent public view at the principal address of the public body (222 Tolson Blvd.) on Monday, May 23, 2022, on or prior to 6:00pm.

Raymond Johnson
Town Clerk-Treasurer/LPWA Secretary

TOWN OF LANGSTON, OKLAHOMA
222 TOLSON BLVD.
P.O. BOX 1256
LANGSTON OKLAHOMA 73050-1256
(405)466-2271 – FAX (405) 466-9703
cityoflangston.com

MINUTES OF THE FISCAL YEAR 2022-2023 BUDGET HEARING
FOR THE TOWN OF LANGSTON

DATE OF HEARING: JUNE 9, 2022
TIME OF HEARING: 5:30PM
LOCATION OF HEARING: LANGSTON CITY HALL 222 TOLSON LANGSTON, OK
73050

Invocation: Chairman, Michael Boyles
Pledge of Allegiance

The Budget Hearing was called to order by Chairman Michael Boyles at 5:30pm.

Roll Call: Present: Ellerby, Boyles Absent: Scott

Staff Present: Town Accountant, Denise Clark
Town Attorney, L. Don Smitherman
Parks and Recreation: Stacy Williams
Public Works: Dr. William Franks, Consultant
Police: Chief, Jay Hill

Town Accountant, Denise Clark and Clerk-Treasurer, Raymond Johnson, presented the final version (Version 4) of the proposed FY 2022-2023 budget.

Ms. Clark and Mr. Johnson answered questions of the board and all attendees.

They both pointed out the critical need to amend the police budget so that it falls more in line with the realities the town faces.

MOTION TO PRESENT THE FINAL VERSION (VERSION 4) OF THE PROPOSED FY
2022-2023 AS PRESENTED FOR ADOPTION AT THE REGULAR MEETING OF THE
BOARD OF TRUSTEES (Ellerby)
SECOND (Boyles)

For the Motion: Ellerby, Boyles
Against the Motion: Scott (Absent)
MOTION CARRIED

MOTION FOR ADJOURNMENT AT 5:55PM (Ellerby) SECOND (Boyles)

TOWN OF LANGSTON, OKLAHOMA
222 TOLSON BLVD.
P.O.BOX 1256
LANGSTON, OKLAHOMA 73050
(405) 466-2271 – (405) 466-9703
cityoflangston.com

MINUTES OF THE REGULAR BOARD OF TRUSTEES MEETING
FOR THE TOWN OF LANGSTON

Date: Thursday, June 9, 2022
Time: 6:00 pm
Location: Langston City Hall 222 Tolson Blvd. Langston, OK 73050

This meeting was held in accordance with the Oklahoma Open Meeting Act.

STAFF PRESENT:

Public Works: Dr. William Franks, Lonzetta Garrett
Parks and Recreation: Stacy Williams
Police: Chief, Jay Hill, Deputy Chief, Melissa James, Lt. Jason Lum
Accountant, Deni Clark
Attorney, Don Smitherman

Invocation offered by Chairman Boyles
Pledge of Allegiance

- I. Meeting Convened:
Call to Order at 6:02pm
Roll Call: Present: Scott, Ellerby, Boyles Absent: None

II. Public Comments:

Citizens, Charlotte Harris and Vivian Moore rose to present an issue involving their families' grave plots in Beulahland Cemetery. They allege that the headstone for their father, Mr. Richard Trice, was incorrectly placed due to an error town workers made when marking the location of the grave. They explained that the headstone is presently located on another empty grave. They are asking the town for help in relocating the headstone to an appropriate location within the cemetery.

The board lamented the lack of records on the burials in Beulahland, which has become a huge problem for the city. The board, unsure of how to proceed, committed to researching solutions to the problem.

Chairman Boyles thanks Mrs. Harris and Mrs. Moore for their patience as the board deliberates on how to resolve the matter.

III. Business Agenda:

a. May 12, 2022 Regular Meeting Minutes

MOTION FOR APPROVAL (Ellerby) SECOND (Scott)

For the Motion: Scott, Ellerby, Boyles

Against the Motion: None

MOTION CARRIED

b. Fiscal Year 2022-2023 Budget

After a brief discussion, the board voted to approve and adopt the FY 2023 budget presented by the treasurer and the accountant during the FY 2023 Budget Hearing that occurred just prior to the beginning of the trustee meeting.

MOTION TO APPROVE AND ADOPT THE FY 2023 BUDGET AS PRESENTED BY THE TREASURER AND THE ACCOUNTANT (Ellerby) SECOND (Scott)

For the Motion: Scott, Ellerby, Boyles

Against the Motion: None

MOTION CARRIED

c. OMAG Workers' Compensation Renewal: (Approval to utilize escrow account funds)

MOTION TO UTILIZE \$21,054.00 OF THE ESCROW CREDIT ACCOUNT FUNDS HELD BY OMAG TO REDUCE THE 2022-2023 PREMIUM FOR THE WORKERS' COMPENSATION RENEWAL (Ellerby) SECOND (Scott)

For the Motion: Scott, Ellerby, Boyles

Against the Motion: None

MOTION CARRIED

IV. New Business: None

V. Trustee-Staff Comments:

- Trustee Ellerby presented a letter she received from fire personnel pertaining to a Firefighters Pension Fund they are interested in pursuing. Trustee Ellerby presented the request and the related paperwork to Attorney, Don Smitherman for his review.
- Chairman Boyles announced that he would be meeting with Dr. Tiffany Williams and Ms. Erica Johnson on Monday, the 13th pertaining to their assistance with completing the submission of a community health initiative grant request to the USDA.
- Chairman Boyles recognized Police Chief, Jay Hill, for his selection to the Oklahoma Homeland Security Advisory Council. Chief Hill then reported on the activities of the Police department. He announced the donation of 4, "800" radios, valued at more than \$10K, by homeland security.

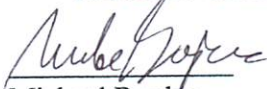
- Parks and Recreation Supervisor, Stacy Williams, reminded the board of a recent decision it had made regarding the purchase of a culvert on Turner Street for Ms. Deborah Thompson and Ms. Sunny Thompson. He reported they are ready for the culvert. He also mentioned that the 40ft tinhorn the town was keeping on the southside of town had been stolen. Chief Hill said he would investigate the matter.
- Chairman Boyles then introduced Mr. Milton Combs, an activist and community plan developer, who is working with the town to provide assistance regarding regulatory compliance reforms. He cited his experience working with various state and federal organizations and he is optimistic about the possibility of getting help from some of them. Mr. Combs spoke to the Langston Healthy Communities Initiative which he is involved with right now. The LHCI is the initial volunteer coalition he has developed for the town.
- Mrs. Charlene Meeks, Langston Chamber of Commerce Chairman outlined plans for the Juneteenth celebration, Saturday, the 11th, at the park. Mrs. Meeks also reported on the proposed formation of a Langston Softball League. She cited tremendous excitement from community members she had contacted and estimates an additional \$24,000 can be made next year.

VI. MOTION FOR ADJOURNMENT AT 6:47PM (Ellerby) SECOND (Scott)

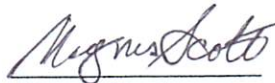
For the Motion: Scott, Ellerby, Boyles

Against the Motion: None

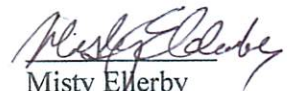
MOTION CARRIED



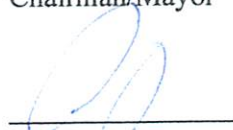
Michael Boyles
Chairman/Mayor



Magnus Scott
Trustee



Misty Ellerby
Trustee



Raymond Johnson
Town Clerk-Treasurer / LPWA Secretary

July 14, 2022

Town of Langston - Langston Public Works Authority
Summary Combined Budget
Fiscal 2023

Version 4		General fund	Parks/Recreation	Police fund	Fire fund	LPWA	Total
		Fiscal year	Fiscal year	Fiscal year	Fiscal year	Fiscal year	All activities
		Budget 2023	Budget 2023	Budget 2023	Budget 2023	Budget 2023	Fiscal year
							Budget 2023
Revenue							
Taxes		92,278	30,708	0	0	0	122,986
Fines and Forfeitures		0	0	150,000	0	0	150,000
Other Revenue		3,500	0	0	9,000	0	12,500
Water and sewer services		0	0	0	0	518,480	518,480
Special purpose grants revenue		0	100,000	0	0	0	100,000
Total Revenue		95,778	130,708	150,000	9,000	518,480	903,966
Expense and use of cash							
Payroll related expenses		13,479	70,317	133,034	0	122,246	339,076
Expenses		74,110	10,300	109,660	15,250	282,984	492,304
Total expenses		87,589	80,617	242,694	15,250	405,230	831,380
Other expenses and use of cash							
Capital expenditures		0	0	0	0	0	0
Interest (income) expense		0	0	0	0	(45,940)	(45,940)
Required reserve additions						(14,760)	(14,760)
Required reserve expenditures						0	0
Retirement of debt		0	0	0	0	(25,580)	(25,580)
Shared costs transfers		47,970	0	(21,000)	0	(26,970)	0
Special purpose grants expense		0	(180,000)	0	0	0	(180,000)
Total expense and use of cash		47,970	(180,000)	(21,000)	0	(113,250)	(266,280)
Net increase (decrease) from activities		56,159	(129,909)	(113,694)	(6,250)	(0)	(193,694)

Town of Langston - Langston Public Works Authority
Detailed Combined Budget
Fiscal 2023

Version 4		General fund	Parks/Recreation	Police fund	Fire fund	LPWA	Total
		Fiscal year	Fiscal year	Fiscal year	Fiscal year	Fiscal year	All activities
		Budget 2023	Budget 2023	Budget 2023	Budget 2023	Budget 2023	Fiscal year
							Budget 2023
Revenue							
City Sales Tax		46,565			0		46,565
Cigarette Tax		422					422
Use Tax		36,655					36,655
City gas tax		1,936					1,936
Franchise Tax		0	27,708				27,708
Property tax		6,700					6,700
Permits and Licenses		0	3,000				3,000
Fines and Forfeitures		0		150,000			150,000
Contributions		0					0
Other Revenue		3,500	0	0	9,000	0	12,500
Water and sewer services		0				518,480	518,480
Grant Contributions							0
Maintenance						0	0
Special purpose grants revenue			100,000				100,000
Special purpose grants expense			(180,000)				(180,000)
Total Revenue		95,778	(49,292)	150,000	9,000	518,480	723,966
Expense							
Payroll related expenses							
Wages		12,000	54,168	109,974	0	100,443	276,585
Payroll taxes		999	4,648	9,327	0	8,451	23,425
Payroll related benefits		480	2,167	4,399	0	4,018	11,064
		13,479	60,983	123,700	0	112,912	311,074
Workman's compen. insur. and oth		0	9,334	9,334	0	9,334	28,002
Total payroll related expenses		13,479	70,317	133,034	0	122,246	339,076
Expenses							
Advertising		30	0	50	0	100	180
Bank fees		80	0	7,500	0	6,200	13,780
Contributions		0	0	0	0	0	0
Dues and subscription		50	0	100	0	0	150
Events		1,500	0	0	1,000	0	2,500
Fees		450	0	23,000	0	18,000	41,450
Fuel		0	1,000	12,000	900	10,000	23,900
Gifts and other		0	0	0	0	0	0
Insurance - prop., liab., bonds		4,000	0	4,000	1,000	11,000	20,000
Maintenance and repairs							
Buildings		2,500	0	0	0	500	3,000
Other		1,100	3,000	0	0	8,000	12,100
Vehicles		0	0	12,000	2,000	1,000	15,000
Information technology		500	0	7,560	6,000	1,000	15,060
Total maintenance and repairs		4,100	3,000	19,560	8,000	10,500	45,160

Town of Langston		Version 4															
Fiscal 2023 Budget																	
Employee / contractor census												Payroll related taxes		Benefits			
												Employer's (annual)		Employer's portion (a		Total	
Last Name	First Name	Title	Department	Status	Hrly/Mthly Rate	Hourly/ Salary	Monthly Hours	Monthly Gross	Annual 06/30/2022	Adjust	Adjusted annual 06/30/2019	Federal SSI & Med 7.85%	State emp tax 1%	Insur. Estimate 4%	Retirom ent	wages taxes benefits	
Williams	Stacy	Maintenance worker	Parks&rec	Active	12.85	Hourly	173	2,223.05	26,728.00		26,728.00	2,098.15	170.00	1,069.12		30,065.27	
Anderson	BJ	Maintenance worker	Parks&rec	Active	10.50	Hourly	173	1,816.50	21,840.00		21,840.00	1,714.44	170.00	873.60		24,598.04	
TBA		Seasonal worker	Parks&rec	Active	10.00	Hourly	87	800.00	5,600.00		5,600.00	439.60	56.00	224.00		6,319.60	
Anderson	Bobby	Field technician	LPWA	Active	3,000.00	Salary	173	3,000.00	36,000.00		36,000.00	2,826.00	170.00	1,440.00		40,436.00	
Bryant	Tyrone	Maintenance worker	Parks&rec	Active	10.79	Hourly	173	1,866.67	22,443.20		22,443.20	1,781.79	170.00	897.73		25,272.72	
Garrett	Lonzetta	Administrator	LPWA	Active	2,500.00	Salary	173	2,500.00	30,000.00		30,000.00	2,355.00	170.00	1,200.00		33,725.00	
TBA		Operator	LPWA	Inactive	-			-	-		-	-	-	-		-	
Hill	Larry	Chief	Police	Active	2,916.67	Salary	173	2,916.67	35,000.00		35,000.00	2,747.50	170.00	1,400.00		39,317.50	
James-Dirion	Melissa	Assistant Chief	Police	Active	2,400.00	Salary	173	2,400.00	28,800.00		28,800.00	2,260.80	170.00	1,162.00		32,382.80	
Jauch	Daniel	Officer	Police	Active	12.50	Salary	85	1,082.50	12,750.00		12,750.00	1,000.88	127.50	510.00		14,388.38	
Ashley	Marilyn	Police clerk	Police	Active	10.30	Hourly	173	1,781.90	21,424.00		21,424.00	1,681.78	170.00	856.96		24,132.74	
TBA		Code enforcement	Police	Inactive	-			-	-		-	-	-	-		-	
		City Administrator	Split:Gen, Pol, LP-33	Active	3,000.00			3,000.00	36,000.00		36,000.00	2,826.00	170.00	1,440.00		40,436.00	
								23,367.29	276,585.20	-	276,585.20	21,711.94	1,713.50	11,063.41	-	311,074.05	
Outside contractors and honorariums																	
Boyles	Michael	Mayor	General		200.00			200.00	2,400.00		2,400.00					2,400.00	
Misty	Ellerby	Council person	General		200.00			200.00	2,400.00		2,400.00					2,400.00	
Scott	Magnus	Council person	General		200.00			200.00	2,400.00		2,400.00					2,400.00	
Johnson	Raymond	Treasurer	General		1,000.00			1,000.00	12,000.00		12,000.00					12,000.00	
		Fire Chief	General		100.00			100.00	1,200.00		1,200.00					1,200.00	
Boyles	Michael	Technology	Split:Gen, Pol, LP-33		-			-	-		-					-	
Poole	Raymons Vincer	Legal	Split:Gen 20%, Pol, LP-33		1,000.00			1,000.00	12,000.00		12,000.00					12,000.00	
Russell	Casey	Annual audit-3 yrs	Split:Gen, Pol, LP-33		1,750.00			1,750.00	21,000.00		21,000.00					21,000.00	
Cimarron Solutions		Accounting	Split:Gen, Pol, LP-33		1,250.00			1,250.00	15,000.00		15,000.00					15,000.00	
Franks	William	Technical	LPWA		2,791.67			2,791.67	33,500.00		33,500.00					33,500.00	
JAJA Environmental		Technical	LPWA		2,428.51			2,428.51	29,142.12		29,142.12					29,142.12	
Hall	Earl	Technical	LPWA		2,428.51			2,428.51	29,142.12		29,142.12					29,142.12	
WPM design		Engineer	LPWA		400.00			400.00	4,800.00		4,800.00					4,800.00	
WPM design		Engineer	Parks & recreation	Meridian	400.00			400.00	4,800.00		4,800.00					4,800.00	
Kirk	Christina	Judge	Police		1,000.00			1,000.00	12,000.00		12,000.00					12,000.00	
								15,148.69	181,784.24	-	181,784.24					181,784.24	
Total employees and contractors								38,515.97	458,369.44	-	458,369.44	21,711.94	1,713.50	11,063.41	-	492,858.29	
Employee - by fund																	
		General							12,000.00	-	12,000.00	942.00	56.67	480.00	-	13,478.67	
		Parks & recreation						4,839.55	54,168.00	-	54,168.00	4,252.19	396.00	2,166.72	-	60,982.91	
		LPWA						7,366.67	100,443.20	-	100,443.20	7,884.79	566.67	4,017.73	-	112,912.39	
		Police						8,161.07	109,974.00	-	109,974.00	8,632.96	694.17	4,398.96	-	123,700.09	
								20,367.29	276,585.20	-	276,585.20	21,711.94	1,713.50	11,063.41		311,074.05	
Contractor - by fund																	
		General						2,366.67	28,400.00	-	28,400.00	-	-	-	-	28,400.00	
		Parks & recreation						400.00	4,800.00	-	4,800.00					4,800.00	
		LPWA						9,715.35	116,584.24	-	116,584.24					116,584.24	
		Police						2,666.67	32,000.00	-	32,000.00					32,000.00	
								15,148.69	181,784.24	-	181,784.24					181,784.24	
Total employees and contractors - by fund																	
		General						2,366.67	40,400.00	-	40,400.00					41,878.67	
		Parks & recreation						5,239.55	58,968.00	-	58,968.00					65,782.91	
		LPWA						17,082.02	217,027.44	-	217,027.44					229,498.63	
		Police						10,827.73	141,974.00	-	141,974.00					155,700.09	
		Fire						-	-	-	-					-	
								38,515.97	458,369.44	-	458,369.44					492,858.29	

Town of Langston
Budget preparation worksheet
General Fund Fiscal 2023

Version 4	Results of Operations	Results of Operations	Results of Operations	Estimated Operations	Proposed Budget	
	Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Comments
	2020	2021	Jul 21- Feb 22	2022	2023	
Revenue						
City Sales Tax	77,608			0	46,565	60% of 2020 receipts, loss of retail store
Cigarette Tax	704			0	422	60% of 2020 receipts, loss of retail store
Use Tax	61,091				36,655	60% of 2020 receipts, loss of retail store
City gas tax	3,227				1,936	60% of 2020 receipts, loss of retail store
Franchise Tax						
Property tax	6,715				6,700	One annual payment December
Permits and Licenses						
Alcohol Tax					1,000	
Motor Vehicle Tax					1,000	
Fines and Forfeitures				0		
Contributions				0		
Other Revenue	8,869			0	3,500	Fees, permits, donations, surplus sales
Water and sewer services				0		
Special purpose grants revenue				0		
				0		
			0	0	0	
Grant Contributions			0	0		
Total Revenue	158,214	0	0	0	97,778	
Expense						
Payroll related expenses						
Wages	8,965			0	12,000	City administrator 33%
Payroll taxes	3,584			0	999	No General Fund employees
Payroll related benefits				0	480	No General Fund employees
				0	13,479	
Workman's compensation in	1,731				0	(5) payments of \$6,348 in 2017

Town of Langston
Budget preparation worksheet
General Fund Fiscal 2023

	Operations	Operations	Operations	Operations	Budget.	
	Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Comments
	2020	2021	Jul 21- Feb 22	2022	2023	
Payroll related expenses	14,280	0	0	0	13,479	
Expenses						
Advertising	27				30	
Bank fees	72				80	
Contributions					0	
Dues and subscription	39				50	
Events	929				1,500	Election in 2023
Fees	422				450	Assoc. of Gvts., bonds,
Fuel					0	
Gifts and other					0	
Insurance - prop., liab	3,573				4,000	Entity wide: \$9k Property, \$9K Liability, \$2K Bonds. Total \$20K.
Maintenance and repairs						
Buildings					2,500	
Other					1,100	
Vehicles						no vehcles in general fund
Information technology					500	Virus protection and internet connect
Total maintenance an	3,221	0	0	0	4,100	
Meetings						
Other						
Postage	94				100	
Printing	794					in house
Professional fees						
Accounting / audit	13,578				12,000	From Contractor Census/ 3 years behind
Contractual	3,252					Budgeted/allocated in Empl./Contr.Census
Honorariums	12,800				12,400	Budgeted/allocated in Empl./Contr.Census
Legal	6,150				4,000	Budgeted/allocated in Empl./Contr.Census
Other (prof)	400				0	Budgeted/allocated in Empl./Contr.Census
Total professional fee	36,180	0	0	0	28,400	
Contract labor				0		

Town of Langston
Budget preparation worksheet
General Fund Fiscal 2023

	Operations	Operations	Operations	Operations	Budget	
	Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Comments
	2020	2021	Jul 21- Feb 22	2022	2023	
Rent	1,016			0	1,100	
Supplies						
Office supplies					2,000	
Other supplies					1,000	
Supplies equipment					500	
Total supplies	5,629	0	0	0	3,500	
Taxes - other						
Telephone	11,665				23,400	Service \$19,299; equipment lease \$13,200
Training	215				500	
Travel - local	1,394				1,400	
Uniforms						
Utilities/Trash contracto	5,139				5,500	Oklahoma Natural Gas
Water treatment						
Testing / consulting						
Chemicals / supplies						
Total water treatment						
Indian meridian						
Total expenses	70,409	0	0	0	74,110	
Total payroll and exper	84,689	0	0	0	87,589	
Net government activiti	73,525	0	0	0	10,189	
Interest income (expense)						
Shared costs paid in general fund					47,970	
Capital expenditures					0	
Retirement of debt						
Increase (decrease) in net as	73,525	0	0	0	58,159	

Town of Langston - Langston Public Works Authority
Budget preparation worksheet
Parks and Recreation Fund Fiscal 2023

Version 4		Results of	Results of	Results of	Estimated	Proposed	
		Operations	Operations	Operations	Operations	Budget	
		Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Comments
		2020	2021	Jul 21- Feb 22	2022	2023	
Revenue							
City Sales Tax							
Cigarette Tax							
Use Tax							
City gas tax							
Franchise Tax		23,476				27,708	
Permits and Licenses						3,000	
Fines and Forfeitures							
Contributions							
Other Revenue							
Water and sewer services							
Special purpose grants revenue							
REAP ACOG Grant revenue						100,000	
REAP ACOG Grant expense						(180,000)	
		0	0	0	0	0	
Total Revenue		23,476	0	0	0	(49,292)	
Expense							
Payroll related expenses							
Wages					0	54,168	From employee census
Payroll taxes					0	4,648	From employee census
Payroll benefits					0	2,167	From employee census
						60,983	
Workman's compensation insur					0	9,334	33% of estimated total \$28,000
Payroll related expenses		0	0	0	0	70,317	

Town of Langston - Langston Public Works Authority
Budget preparation worksheet
Parks and Recreation Fund Fiscal 2023

		Operations	Operations	Operations	Operations	Budget	
		Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Comments
		2020	2021	Jul 21- Feb 22	2022	2023	
	Expenses						
	Advertising						
	Bank fees						
	Contributions						
	Dues and subscription				0		
	Events						
	Fees						
	Fuel					1,000	
	Gifts and other						
	Insurance - prop., liab., bonds						
	Maintenance and repairs						
	Buildings						
	Other					3,000	
	Vehicles					0	
	Information technology						
	Total maintenance and repa	3,355	0	0	0	3,000	
	Meetings						
	Other						
	Postage						
	Printing						
	Professional fees						
	Accounting / auditing						
	Contractual	6,874				4,800	
	Honorariums						
	Legal						
	Other (prof)				0		
	Total professional fees	6,874	0	0	0	4,800	
	Contract labor						
	Rent					0	

Town of Langston - Langston Public Works Authority
Budget preparation worksheet
Parks and Recreation Fund Fiscal 2023

		Operations	Operations	Operations	Operations	Budget	
		Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Comments
		2020	2021	Jul 21- Feb 22	2022	2023	
	Supplies						
	Office supplies						
	Other supplies					500	
	Supplies equipment					1,000	
	Total supplies	804	0	0	0	1,500	
	Taxes - other						
	Telephone						
	Training						
	Travel - local						
	Uniforms						
	Utilities					0	
	Water treatment						
	Testing / consulting						
	Chemicals / supplies					0	
	Total water treatment						
	Total expenses	11,033	0	0	0	10,300	
	Total payroll and expenses	11,033	0	0	0	80,617	
	net government activities	12,443	0	0	0	(129,909)	
	Interest income (expense)			0	0		
	Shared costs paid in general fund						
	Capital expenditures						
	Retirement of debt						
	Increase (decrease) In net assets	12,443	0	0	0	(129,909)	

Town of Langston
Budget preparation worksheet
Fire Fund Fiscal 2023

Version 4			Results of Operations	Results of Operations	Results of Operations	Estimated Operations	Proposed Budget	
			Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Comments
			2020	2021	Jul 21- Feb 22	2022	2023	
Revenue								
City Sales Tax								
Cigarette Tax								
Use Tax								
City gas tax								
Franchise Tax								
Permits and Licenses								
Alcohol Tax								
Motor Vehicle Tax								
Fines and Forfeitures								
Special/contributions								
Other Revenue			9,183				9,000	Two Forestry grants, \$4500 each.
Water and sewer services								
Special purpose grants revenue								
			0	0	0	0	0	
Total Revenue			9,183	0	0	0	9,000	
Expense								
Payroll related expenses								
Wages						0	0	From employee census
Payroll taxes						0		From employee census
Payroll related benefits						0		From employee census
Workman's compensation insur								
Payroll related expenses			0	0	0	0	0	
Expenses								
Advertising								

Town of Langston
Budget preparation worksheet
Fire Fund Fiscal 2023

		Operations	Operations	Operations	Operations	Budget	
		Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Comments
		2020	2021	Jul 21- Feb 22	2022	2023	
	Bank fees				0	0	
	Contributions						
	Dues and subscription						
	Events	1,415				1,000	
	Fees						
	Fuel	839				900	
	Gifts and other						
	Insurance - prop., liab., bonds					1,000	Entity wide: \$9k Property, \$9K Liability,
	Maintenance and repairs						
	Buildings						
	Other	25					
	Vehicles	1,937				2,000	
	Information technology	4,181	3,610	3,868		6,000	Security
	Total maintenance and repa	6,143	3,610	3,868	0	8,000	
	Meetings						
	Other						
	Postage						
	Printing						
	Professional fees						
	Accounting / auditing						
	Contractual						
	Honorariums						Fire chief, \$100 per month in general fund
	Legal						
	Other (prof)						
	Total professional fees	0	0	0	0	0	
	Rent			0			
	Supplies						
	Office supplies	273				500	

Town of Langston
Budget preparation worksheet
Fire Fund Fiscal 2023

		Operations	Operations	Operations	Operations	Budget	
		Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Comments
		2020	2021	Jul 21- Feb 22	2022	2023	
	Other supplies	5,825				1,500	
	Supplies equipment	354				400	
	Total supplies	6,452	0	0	0	2,400	
	Taxes - other						
	Telephone						
	Training	385				400	
	Travel - local						
	Uniforms	75				1,000	
	Utilities	516				550	
	Water treatment						
	Testing / consulting						
	Chemicals / supplies						
	Total water treatment						
	Indian meridian						
	Total expenses	15,825	3,610	3,868	0	15,250	
	Total payroll and expenses	15,825	3,610	3,868	0	15,250	
	Net government activities	(6,642)	(3,610)	(3,868)	0	(6,250)	
	Interest income (expense)			0			
	Shared costs paid in general fund						
	Capital expenditures						
	Retirement of debt						
	Increase (decrease) in net assets	(6,642)	(3,610)	(3,868)	0	(6,250)	

Town of Langston
Budget preparation worksheet
Police Fund Fiscal 2023

Version 4	Results of Operations Fiscal year 2020	Results of Operations Fiscal year 2021	Results of Operations 8 months Jul 21- Feb 22	Estimated Operations 12 months 2022	Proposed Budget Fiscal year 2023
Revenue					
City Sales Tax					
Cigarette Tax					
Use Tax					
City gas tax					
Franchise Tax					
Permits and Licenses					
Alcohol Tax					
Coyle contract					0
Fines and Forfeitures	140,000				150,000 Estimate based on 2020?, \$12.5K monthly
Contributions					
Other Revenue					
Water and sewer services					
Special purpose grants revenue					
	0	0	0	0	0
Grant Contributions	0	0	0	0	0
Total Revenue	140,000	0	0	0	150,000
Expense					
Payroll related expenses					
Wages	98,324			0	109,974 From employee census
Payroll taxes	10,168			0	9,327 From employee census
Payroll related benefits				0	4,399 From employee census
	108,492			0	123,700
Workman's compensation insur	3,482		0	0	9,334 33% of estimated total \$21,000
Payroll related expenses	111,974	0	0	0	133,034

Town of Langston
Budget preparation worksheet
Police Fund Fiscal 2023

	Operations Fiscal year 2020	Operations Fiscal year 2021	Operations 8 months Jul 21- Feb 22	Operations 12 months 2022	Budget Fiscal year 2023
Expenses					
Advertising					50
Bank fees	7,534				7,500
Contributions					
Dues and subscription	55				100 Ok Code enfor., Adv Computer,
Events	295				
Fees	18,403				23,000 Based on fine revenue - CLEET, OSBI, +3000 annual to Guthrie PD
Fuel	7,131				12,000
Gifts and other					
Insurance - prop., liab., bond	2,638				4,000 Entity wide: \$9k Property, \$9K Liability, \$2K Bonds. Total \$20K.
Maintenance and repairs					
Buildings					
Other					
Vehicles					12,000 Increased based on payment in 2021/22
Information technology				0	7,560 Saltus Tech. \$630 monthly
Total maintenance and repa	3,197	0	0	0	19,560
Meetings					
Other					3,000 Advante
Postage	140				150
Printing					
Professional fees					
Accounting / auditing					12,000 From Contractor Census/ 3 years behind
Contractual	7,600				12,000 Budgeted/allocated in Empl./Contr.Census
Honorariums					4,000 Budgeted/allocated in Empl./Contr.Census
Legal					4,000 Budgeted/allocated in Empl./Contr.Census
Other (prof)					0 Budgeted/allocated in Empl./Contr.Census
Total professional fees	7,600	0	0	0	32,000
Contract labor					
Rent					

Town of Langston
Budget preparation worksheet
Police Fund Fiscal 2023

	Operations Fiscal year 2020	Operations Fiscal year 2021	Operations 8 months Jul 21- Feb 22	Operations 12 months 2022	Budget Fiscal year 2023
Supplies					
Office supplies					200
Other supplies					1,000
Supplies equipment					2,000
Total supplies	2,808	0	0	0	3,200
Taxes - other					0
Telephone	4,773				5,000 Cell 350 per month
Training	62				100
Travel - local & out of town					
Uniforms					
Utilities					
Water treatment					
Testing / consulting					
Chemicals / supplies					
Total water treatment					
Indian meridian	0	0			
Total expenses	54,636	0	0	0	109,660
Total payroll and expenses	166,610	0	0	0	242,694
Net government activities	(26,610)	0	0	0	(92,694)
Interest income (expense)					
Shared costs paid in general fund					(21,000)
Capital expenditures					
Required reserve					
Retirement of debt					
Increase (decrease) in net assets	(26,610)	0	0	0	(113,694)

Town of Langston
Budget preparation worksheet
LPWA Fiscal 2023

	Operations	Operations	Operations	Operations	Water budget	Trash budget	Wastewater budget	Total LPWA budget
	Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Fiscal year	Fiscal year	Fiscal year
	2020	2021	Jul 21- Feb 22	2022	2023	2023	2023	2020
Revenue								
City Sales Tax								
Cigarette Tax								
Use Tax								
City gas tax								
Franchise Tax								
Permits and Licenses								
Alcohol Tax								
Motor Vehicle Tax								
Fines and Forfeitures								
Contributions								
Other Revenue								0
Water and sewer services	493,174				215,107	67,265	236,109	518,480
Maintenance								0
Special purpose grants revenue								
	0	0	0	0	0	0	0	0
Grant Contributions	0	0	0	0	0	0	0	0
Total Revenue	493,174	0	0	0	215,107	67,265	236,109	518,480
Expense								
Payroll related expenses								
Allocation percent					63.000%	3.000%	34.000%	
Wages				0	63,279	3,013	34,151	100,443
Payroll taxes				0	5,324	254	2,873	8,451
Payroll related benefits				0	2,531	121	1,366	4,018
Subtotal					71,134	3,388	38,390	112,912
Workman's compensation insur				0	9,334	0	0	9,334
Payroll related expenses	0	0	0	0	80,468	3,388	38,390	122,246
Expenses								
Advertising					66	0	34	100
Bank fees	5,710				3,100	0	3,100	6,200
Contributions								0
Dues and subscription								
Events								
Fees	15,600				9,000	0	9,000	18,000
Fuel	9,173				5,000	0	5,000	10,000
Gifts and other								0
Insurance - prop., liab., bond	7,652				11,000	0	0	11,000
Maintenance and repairs								0

Town of Langston
Budget preparation worksheet
LPWA Fiscal 2023

		Operations	Operations	Operations	Operations	Water budget	Trash budget	Wastewater budget	Total LPWA budget
		Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Fiscal year	Fiscal year	Fiscal year
		2020	2021	Jul 21- Feb 22	2022	2023	2023	2023	2020
	Buildings					250		250	500
	Other					4,000	0	4,000	8,000
	Vehicles					500	0	500	1,000
	Information technology				0	500	0	500	1,000
	Total maintenance and repa	16,897	0	0	0	5,250	0	5,250	10,500
	Meetings	0							
	Other								
	Postage	1,155				750	0	750	1,500
	Printing								
	Professional fees								
	Accounting / auditing					12,000			12,000
	Contractual	76,989				96,584			96,584
	Honorariums					4,000			4,000
	Legal					4,000			4,000
	Other (prof)	750				0			0
	Total professional fees	77,739	0	0	0	116,584	0	0	116,584
	Contract labor trash								0
	Rent								
	Supplies								
	Office supplies					500	0	500	1,000
	Other supplies					4,250	0	4,250	8,500
	Special maintenance equ	0				7,000	0	7,000	14,000
	Total supplies	26,964	0	0	0	11,750	0	11,750	23,500
	Taxes - other	0							
	Telephone	754				500	0	500	1,000
	Training					200	0	200	400
	Travel - local	340				100	0	100	200
	Uniforms								0
	Trash contractor	61,744				0	62,000	0	62,000
	Water treatment								
	Testing / consulting	14,203				7,000	0	7,000	14,000
	Chemicals / supplies	6,462				4,000	0	4,000	8,000
	Total water treatment	20,665	0	0	0	11,000	0	11,000	22,000
	Indian meridian	0	0						
	Total expenses	244,393	0	0	0	174,300	62,000	46,684	282,984
	Total payroll and expenses	244,393	0	0	0	254,768	65,388	85,074	405,230
	Net government activities	248,781	0	0	0	(39,662)	1,877	151,035	113,250
	Interest income (expense)	(45,940)						(45,940)	(45,940)
	Shared costs paid in general fund					(13,485)	0	(13,485)	(26,970)

Town of Langston
Budget preparation worksheet
LPWA Fiscal 2023

		Operations	Operations	Operations	Operations	Water budget	Trash budget	Wastewater budget	Total LPWA budget
		Fiscal year	Fiscal year	8 months	12 months	Fiscal year	Fiscal year	Fiscal year	Fiscal year
		2020	2021	Jul 21 - Feb 22	2022	2023	2023	2023	2020
	Capital expenditures						0		
	Required reserve addition	0						(14,760)	(14,760)
	Required reserve expendi	0							0
	Retirement of debt	25,580						(25,580)	(25,580)
	Decrease in net assets	228,421	0	0	0	(13,485)	0	(99,765)	(113,250)
	Net cash results					(53,147)	1,877	51,270	0

TOWN OF LANGSTON

BUDGET FOR FISCAL YEAR 2023 July 1, 2022 – June 30, 2022

NARRATIVE

MUNICIPAL DEPARMENTS

(General Fund, Police, Fire, Langston Public Works Authority and Parks and Recreation)

REVENUE ACCOUNTS

CITY SALES TAX (Credit) Amount collected by taxing the sale of goods and services within the jurisdiction of the town. Paid by ACH debit to the General Fund bank account from the Oklahoma Tax Commission.

CIGARETTE TAX (Credit) Amount collected by taxing the sale of goods and services within the jurisdiction of the town. Paid by ACH debit to the General Fund bank account from the Oklahoma Tax Commission.

USE TAX (Credit) Amount collected by taxing the sale of goods and services within the jurisdiction of the town. Paid by ACH debit to the General Fund bank account from the Oklahoma Tax Commission.

FRANCHISE TAX (Credit)

- OGE - Quarterly payments that vary
- ONG – Monthly payments that vary
- VIVE – Monthly payments of \$100
- LOGAN COUNTY – Monthly apportionment that varies (Alcoholic Beverage and Motor Vehicle tax receipts)

FINES AND FORFEITURES

Amount collected by court fees.

OTHER REVENUE

PERMITS AND LICENSES (Credit) Amount collected for the issuance of permits and licenses by the town.

OTHER REVENUE Annual allocation from the State of Oklahoma. (Volunteer Fire Department)

EXPENSE ACCOUNTS

PAYROLL RELATED EXPENSES

WAGES Payment for services of employees. Payroll is issued monthly; employees may be paid on a salary or hourly basis. The budget is based on the employee census worksheet.

PROFESSIONAL FEES AND OTHER CONTRACTUAL SERVICES Payment to sub-contractors for the delivery of services.

- **Accounting and Auditing** Purchase of services of an accountant, CPA, or financial advisor for preparation, review, or audit of financial statements, budget, or delivery of other financial planning / analysis services.
- **Contract Labor**– Purchase of services from outside contractors, as specified by written contract.
- **Contractual** – Purchase of specific services from outside contractors. (Legal, Engineer, I.T., Municipal Judge)
- **Honorariums** A payment to individuals (who are not employees) for special activity or event for which a fee is not legally or traditionally required. The intent is to show appreciation for participation in educational, research, or public service activities or events.

RENT Cost to lease an item of property. The rental charges incurred by the lessee may be based on time and /or some other factor. (e.g., sales)

SUPPLIES The net cost of all tangible consumables, including freight. Includes labor, labor-related expenses and services, as well as some tangible items. Each item individual cost is less than \$5,000.

- **Office** – All supplies regularly used in office settings including small, expendable, daily use items such as paper, paper clips, staples, printer ink, hole punches, binders and laminators
- **Equipment** – Encompasses higher cost equipment like computers, printers, fax machines, photocopiers, as well as office furniture.

TELEPHONE – Payment for telephone services and equipment to include cell phone

TRAINING – All costs for making available to an employee a planned, prepared, and coordinated program, course, curriculum, subject, system, or routine instruction or education, in scientific, professional, technical, mechanical, trade, clerical, fiscal, administrative, or other fields which will improve individual and organization performance.

TRAVEL – Incurred from travel for “Town” purposes. Travel expenses include travel costs and fares, accommodation expenses and expenses for meals.

- **Local Travel** – Trips not requiring an overnight stay

UNIFORMS – Work uniforms and clothing, including such items as safety goggles and steel-toes shoes.