

**TOWN OF ORLANDO, OKLAHOMA**  
**Fiscal Year 2015 / 2016 Annual Budget**

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**BUDGET MEMO**

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May 11, 2015

The budget includes the following highlights for fiscal year:

Tax revenues for the Town are budgeted at a conservative 90%.

Consistent with last year, the salary expense for Brooke Herman has been split 20/80 between the General fund and the Public Works Administration. Additionally, we have budgeted for a part-time maintenance employee, split 20/80.

Salary expense includes a 5% increase for the Clerk / Treasurer and a part-time maintenance employee at \$15/hour.

Revenues for the Orlando Pubic Works Authority are budgeted consistent with prior year, with the exception of Trash and Water revenues. A 2.0% increase in the trash rate is proposed to cover the increase in rates from our provider, and a 3.0% increase in the water rate is also proposed. The total of the rate increase is expected to provide an additional \$1,290 in revenues.

Please note, the Water department is projected to have a loss of \$9,600, or 31%, excluding capital projects. We advise that all departments cover their costs each year, as well as provide excess revenues for future capital project needs.

Capital projects budgeted for the year include, in the General Fund, \$16,776 for various needs including a new mower, and \$30,902 for street repairs and an excavator. In the Fire fund, \$25,000 is budgeted to create a training room. See attached detail for additional information on capital projects.

Capital Projects budgeted for the PWA include \$143,085 for all departments. The majority of this capital outlay is budgeted for the new municipal building at \$128k. The remaining bulk of the capital outlay budget is for electrical improvements (\$10,000). See attached detail for additional information on capital

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given that the proposed fiscal year 2015 / 2016 budget will be considered at a public hearing on Monday, June 8, 2015.

Copies of the proposed budget are available for review in the Office of the Town Clerk, Orlando, OK.

The Town of Orlando 2015-2016 Annual Budget will be adopted by resolution during a meeting of the Town Council on Monday, June 8, 2015.

The legal level of control for the Town's 2015 / 2016 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 or Meredith Meacham Wilson, CPA.



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**TOWN OF ORLANDO, OKLAHOMA**  
 Fiscal Year 2015 - 2016 Annual Budget

**BUDGET SUMMARY**

	<b>BEGINNING BALANCE (Estimates)</b>	<b>REVENUES</b>	<b>EXPENSES</b>	<b>Net Change</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	\$ 292,944	\$ 125,757	\$ (84,678)	\$ 41,079	\$ 334,023
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<b>ENTERPRISE FUNDS</b>					
Public Works Authority	\$ 533,125	\$ 355,353	\$ (381,370)	\$ (26,017)	\$ 507,108
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<b>SPECIAL REVENUE FUNDS</b>					
Volunteer Firefighters Fund	\$ 84,070	\$ 7,150	\$ (37,000)	\$ (29,850)	\$ 54,220
<b>TOTAL SPECIAL REVENUE FUNDS</b>	\$ 84,070	\$ 7,150	\$ (37,000)	\$ (29,850)	\$ 54,220
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<b>GRAND TOTAL ALL FUNDS</b>	\$ 910,139	\$ 488,260	\$ (503,048)	\$ (14,788)	\$ 895,351

## GENERAL FUND

	ACTUAL YTD 2013/2014	AMENDED BUDGET FY 2014/2015	PROJECTED YTD 2014/2015	PROPOSED BUDGET 2015/2016	
<b>OPERATING REVENUES</b>					
Sales tax	\$ 148,241	\$ 140,763	\$ 109,334	\$ 98,401	** 90%
Cigarette tax	1,688	1,508	1,037	933	** 90%
Alcohol beverage tax	1,381	1,228	1,382	1,244	** 90%
Gasoline excise tax	281	250	414	373	** 90%
Motor vehicle tax	1,190	1,073	1,201	1,081	** 90%
Licenses and permits	456	250	808	700	
Rental income	1,360	800	840	800	
Grants - ODOC (CIP Update)	-	7,175	-	7,175	
Grants - REAP (Streets)	73,817	-	-	14,900	
Other Revenue	349	-	3,604	150	
<b>TOTAL OPERATING REVENUES</b>	<b>228,762</b>	<b>153,048</b>	<b>118,620</b>	<b>125,757</b>	
<b>OPERATING EXPENSES</b>					
<b>General Government</b>					
Personal Services	3,116	7,000	8,957	9,000	
Materials and Supplies	2,539	3,500	1,453	2,000	
Other Services and Charges	27,128	25,500	25,246	26,000	
Capital Outlay	7,299	15,776	8,866	16,776	
<b>Total General Government</b>	<b>40,082</b>	<b>51,776</b>	<b>44,523</b>	<b>53,776</b>	
<b>Street Department</b>					
Other Services and Charges	357	-	-	-	
Capital Outlay - Road Repairs	68,622	12,500	10,190	16,002	
Capital Outlay - REAP grant - Excavator	-	-	-	14,900	
<b>Total Street Department</b>	<b>68,979</b>	<b>12,500</b>	<b>10,190</b>	<b>30,902</b>	
<b>TOTAL EXPENDITURES</b>	<b>109,061</b>	<b>64,276</b>	<b>54,714</b>	<b>84,678</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>119,701</b>	<b>88,772</b>	<b>63,907</b>	<b>41,079</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
<b>Interest Income</b>					
Gain on Sale of Assets	6,200	-	-	-	
<b>Transfers-out</b>					
Transfers-out	-	(85,000)	-	-	
<b>Transfers-in</b>					
Transfers-in	-	-	-	-	
Net transfers	-	(85,000)	-	-	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>(85,000)</b>	<b>-</b>	<b>-</b>	
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>125,901</b>	<b>3,772</b>	<b>63,907</b>	<b>41,079</b>	
<b>BEGINNING FUND BALANCE - estimated</b>	<b>116,044</b>	<b>150,000</b>	<b>241,945</b>	<b>292,944</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 241,945</b>	<b>\$ 153,772</b>	<b>\$ 305,852</b>	<b>\$ 334,023</b>	

Town of Orlando  
 General Fund - Capital Expenditure Detail  
 For the Year Ended June 30, 2016

<b>GENERAL FUND CAPITAL IMPROVEMENTS</b>	
<b>General Government</b>	
CIP UPDATE	\$ 7,051
MOWER	6,000
WEED EATER / TRIMMER	225
PARK IMPROVEMENTS	1,000
NUISANCE PROPERTY CLEAN UPS	2,500
	<u>\$ 16,776</u>
<b>Street Department</b>	
PEACH ROAD REPAIR	\$ 4,000
GRAVEL NOBLE SECT. 500-509 & 600-609	3,000
1ST STREET SECT. 400-409 ASPHALT	2,293
1ST STREET SECT. 500-509 ASPHALT	6,709
EXCAVATOR - REAP funding	14,900
	<u>\$ 30,902</u>

<b>5 Year Plan</b>	
<b>STREET DEPARTMENT</b>	
6TH STREET SECT. 600-609 ASPHALT	\$ 5,070
WARREN ST. SECT. 400-409 ASPHALT	3,445
WARREN ST. SECT. 500-509 ASPHALT	6,233
	<u>\$ 14,748</u>

## VOLUNTEER FIRE FUND

	ACTUAL 2013/2014	AMENDED BUDGET FY 2014/2015	PROJECTED YTD 2014/2015	PROPOSED BUDGET 2015/2016
<b>OPERATING REVENUES</b>				
Fire runs & fees	\$ 6,650	\$ 2,500	1,600	\$ 2,500
Fire runs	3,825	-	2,333	-
Grants	4,474	4,400	5,591	4,400
Other Revenue	2,948	2,000	27	50
<b>TOTAL OPERATING REVENUES</b>	<b>17,897</b>	<b>8,900</b>	<b>9,551</b>	<b>6,950</b>
<b>OPERATING EXPENSES</b>				
Fire Department				
Personal Services	-	-	-	-
Materials and Supplies	4,208	5,000	3,158	3,000
Other Services and Charges	13,143	9,500	8,095	8,000
Capital Outlay	-	-	-	26,000
Total Fire Department	17,351	14,500	11,253	37,000
<b>TOTAL EXPENDITURES</b>	<b>17,351</b>	<b>14,500</b>	<b>11,253</b>	<b>37,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>546</b>	<b>(5,600)</b>	<b>(1,702)</b>	<b>(30,050)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interest Income	288	450	275	200
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>288</b>	<b>450</b>	<b>275</b>	<b>200</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>834</b>	<b>(5,150)</b>	<b>(1,428)</b>	<b>(29,850)</b>
<b>BEGINNING FUND BALANCE-estimated</b>	<b>83,092</b>	<b>65,000</b>	<b>83,926</b>	<b>84,070</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 83,926</b>	<b>\$ 59,850</b>	<b>\$ 82,498</b>	<b>\$ 54,220</b>

Town of Orlando  
Capital Expenditure Detail  
For the Year Ended June 30, 2016

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**FIRE CAPITAL IMPROVEMENTS**

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SMOKE/CO DETECTORS	\$	1,000
CREATING AN ENCLOSED OFFICE / TRAINING ROOM		<u>25,000</u>
	\$	<u>26,000</u>

Town of Orlando  
 Public Works Authority  
 For the Year Ended June 30, 2016

## PUBLIC WORKS AUTHORITY

	ACTUAL 2013/2014	AMENDED BUDGET FY 2014/2015	PROJECTED YTD 2014/2015	PROPOSED BUDGET 2015/2016
<b>OPERATING REVENUES</b>				
Electric Revenues	\$ 157,642	\$ 153,000	\$ 140,295	\$ 140,000
Sewer Revenues	10,469	10,000	10,062	10,000
Trash Revenues	18,538	17,000	17,938	18,000
2% Rate Increase				360
Water Revenues	32,084	30,000	31,977	31,000
3% Rate Increase	-	1,524	-	930
Gas Revenues	90,407	85,000	87,084	85,000
Other Revenues	4,705	2,000	3,111	3,000
<b>TOTAL OPERATING REVENUES</b>	<b>313,845</b>	<b>298,524</b>	<b>290,467</b>	<b>288,290</b>
<b>OPERATING EXPENSES</b>				
<b>Administration Department</b>				
Personal Services	21,121	26,500	25,566	26,845
Materials and Supplies	2,208	3,000	3,921	3,500
Other Services and Charges	8,721	10,000	9,317	9,500
Capital Outlay - New building	-	89,537	-	128,485
<b>Total Administration Department</b>	<b>32,051</b>	<b>129,037</b>	<b>38,805</b>	<b>168,330</b>
<b>Electric Department</b>				
Personal Services	-	-	-	-
Materials and Supplies	7,373	6,000	2,545	3,000
Electricity Purchased for Resale	91,378	106,000	88,247	95,000
Other Services and Charges	1,092	1,800	846	1,000
Capital Outlay	-	8,000	560	10,000
<b>Total Electric Department</b>	<b>99,844</b>	<b>121,800</b>	<b>92,199</b>	<b>109,000</b>
<b>Sewer Department</b>				
Personal Services	-	-	-	-
Materials and Supplies	2,562	3,500	1,019	2,500
Other Services and Charges	362	500	293	500
Capital Outlay	-	10,000	188	1,000
<b>Total Sewer Department</b>	<b>2,924</b>	<b>14,000</b>	<b>1,499</b>	<b>4,000</b>
<b>Trash Department</b>				
Other Services & Charges	16,240	17,000	16,728	17,000
*2% rate increase				340
<b>Total Trash Department</b>	<b>16,240</b>	<b>17,000</b>	<b>16,728</b>	<b>17,340</b>
<b>Water Department</b>				
Personal Services	-	-	-	-
Materials and Supplies	8,650	5,000	4,536	5,000
Water Purchased for Resale	23,284	28,000	35,467	35,000
Other Services and Charges	782	500	574	600
Capital Outlay	-	5,500	2,723	1,600
<b>Total Water Department</b>	<b>32,716</b>	<b>39,000</b>	<b>43,300</b>	<b>42,200</b>

## PUBLIC WORKS AUTHORITY

	ACTUAL 2013/2014	AMENDED BUDGET FY 2014/2015	PROJECTED YTD 2014/2015	PROPOSED BUDGET 2015/2016
<b>Gas Department</b>				
Personal Services	-	-	-	-
Materials and Supplies	5,101	5,500	11,878	9,500
Gas Purchased for Resale	41,470	90,000	24,525	25,000
Other Services and Charges	1,045	1,000	4,997	4,000
Capital Outlay	-	11,425	7,900	2,000
<b>Total Gas Department</b>	<b>47,616</b>	<b>107,925</b>	<b>49,301</b>	<b>40,500</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>231,391</b>	<b>428,762</b>	<b>241,831</b>	<b>381,370</b>
<b>OPERATING INCOME (LOSS)</b>	<b>82,454</b>	<b>(130,237)</b>	<b>48,636</b>	<b>(93,080)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest Income	1,015	1,000	874	900
Grants - REAP -New building	-	66,163	-	66,163
Transfers in/(out) - General Fund	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCE</b>	<b>1,015</b>	<b>67,163</b>	<b>874</b>	<b>67,063</b>
<b>NET INCOME</b>	<b>83,469</b>	<b>(63,074)</b>	<b>49,510</b>	<b>(26,017)</b>
<b>BEGINNING RETAINED EARNINGS-€</b>	<b>410,526</b>	<b>400,000</b>	<b>493,995</b>	<b>533,125</b>
<b>ENDING RETAINED EARNINGS</b>	<b>\$ 493,995</b>	<b>\$ 336,926</b>	<b>\$ 543,505</b>	<b>\$ 507,108</b>
<b>Electric Revenues</b>	<b>157,642</b>	<b>153,000</b>	<b>140,295</b>	<b>140,000</b>
<b>Electric Expenses, excluding capital outlay</b>	<b>99,844</b>	<b>113,800</b>	<b>92,199</b>	<b>99,000</b>
<b>Gross Profit</b>	<b>57,798</b>	<b>39,200</b>	<b>48,097</b>	<b>41,000</b>
<b>Gross Profit %</b>	<b>37%</b>	<b>26%</b>	<b>34%</b>	<b>29%</b>
<b>Sewer Revenues</b>	<b>10,469</b>	<b>10,000</b>	<b>10,062</b>	<b>10,000</b>
<b>Sewer Expenses, excluding capital outlay</b>	<b>2,924</b>	<b>4,000</b>	<b>1,499</b>	<b>3,000</b>
<b>Gross Profit</b>	<b>7,545</b>	<b>6,000</b>	<b>8,562</b>	<b>7,000</b>
<b>Gross Profit %</b>	<b>72%</b>	<b>60%</b>	<b>85%</b>	<b>70%</b>
<b>Trash Revenues</b>	<b>18,538</b>	<b>17,000</b>	<b>17,938</b>	<b>18,000</b>
<b>Trash Expenses</b>	<b>16,240</b>	<b>17,000</b>	<b>16,728</b>	<b>17,340</b>
<b>Gross Profit</b>	<b>2,298</b>	<b>-</b>	<b>1,210</b>	<b>660</b>
<b>Gross Profit %</b>	<b>12%</b>	<b>0%</b>	<b>7%</b>	<b>4%</b>
<b>Water Revenues</b>	<b>32,084</b>	<b>31,524</b>	<b>31,977</b>	<b>31,000</b>
<b>Water Expenses, excluding capital outlay</b>	<b>32,716</b>	<b>33,500</b>	<b>43,300</b>	<b>40,600</b>
<b>Gross Profit</b>	<b>(632)</b>	<b>(1,976)</b>	<b>(11,323)</b>	<b>(9,600)</b>
<b>Gross Profit %</b>	<b>-2%</b>	<b>-6%</b>	<b>-35%</b>	<b>-31%</b>
<b>Gas Revenues</b>	<b>90,407</b>	<b>85,000</b>	<b>87,084</b>	<b>85,000</b>
<b>Gas Expenses, excluding capital outlay</b>	<b>47,616</b>	<b>96,500</b>	<b>49,301</b>	<b>38,500</b>
<b>Gross Profit</b>	<b>42,791</b>	<b>(11,500)</b>	<b>37,784</b>	<b>46,500</b>
<b>Gross Profit %</b>	<b>47%</b>	<b>-14%</b>	<b>43%</b>	<b>55%</b>

Town of Orlando  
 Capital Expenditure Detail  
 For the Year Ended June 30, 2016

<b>PWA CAPITAL IMPROVEMENTS</b>	
<b>Gas Department</b>	
CERTIFICATION / TRAINING FOR GAS SYSTEM	\$ 2,000
LOCATE GAS LINES & VALVES - cost pending	-
	\$ 2,000
<b>Electric Department</b>	
REPLACE 12 ELECTRIC METERS - cost pending	\$ -
OTHER REPAIRS - cost pending	10,000
	\$ 10,000
<b>Water Department</b>	
12 WATER METERS - cost pending	\$ 600
WATER TOWER INSPECTION	1,000
	\$ 1,600
<b>Sewer Department</b>	
MANHOLE EXTENDER (1)	\$ 1,000
	\$ 1,000
<b>Administration Department</b>	
NEW BUILDING - PAID FOR WITH REAP FUNDS	\$ 66,163
<u>EXTRA COST:</u>	
PLUMBING	100
ELECTRICAL	16,000
HEATERS	4,774
SHELVES/STORAGE	2,000
MOVING COST	500
GEOTECH	2,250
ADDITIONAL EXPENSES PER BIDS	45,228
less: amount paid in FY15	(8,530)
	\$ 128,485

**5 YEAR PLAN**

<b>Water Department</b>		
2016-2017	WATER METERS (REPLACE 12/YR)- price pending	\$ 600
2016-2017	REPAIR 6 INCH PIPE ON WATER TOWER - price pending	-
	WATER METERS (REPLACE 12/YR - 80 total)- price pending	600
	REPAIR DECKER PROPERTY WATER LINES - price pending	-
		\$ 1,200
<b>Sewer Department</b>		
2016-2017	MANHOLE EXTENDER (1)	\$ 1,000
	LAGOON SEWER IMPROVEMENTS	750,000
		\$ 751,000