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NOV 21 2014

State Auditor & Inspector



RESOLUTION 04-2014

STATE OF OKLAHOMA
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2014 SEP 30 P 3:26

A RESOLUTION OF THE GOVERNING BODY OF THE TOWN OF WARNER, OKLAHOMA ADOPTING THE BUDGET FOR FISCAL YEAR 2014-2015 IN ACCORDANCE WITH THE "MUNICIPAL BUDGET ACT".

WHEREAS, in accordance with the provisions of the Municipal Budget Act, the Town of Warner has developed a budget for fiscal year 2014-2015: and

WHEREAS, the 2014-2015 budget has been compiled to meet the standards as required by the State of Oklahoma: and

WHEREAS, the Town of Warner fiscal year began July 1, 2014 and ends on June 30th 2015.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN OF WARNER BOARD OF TRUSTEES OF THE TOWN OF WARNER, OKLAHOMA THAT:

The 2014-2015 Budget is hereby approved and adopted and will be made retroactive to July 1, 2013 and shall be implemented accordingly.

ADOPTED BY THE TOWN OF WARNER BOARD OF TRUSTEES this 13th day of August, 2014.

Jack Tatum
Mayor Jack Tatum

ATTEST: *Connie Hiseley*
City Clerk Connie Hiseley

(SEAL)



17th day of November 2014
Chairman *[Signature]*
Member *Charles L. Smithson*
Member *[Signature]*
Attest *[Signature]* County Clerk



Pamela L Treadwell, CPA

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Certified Financial Planner™
Certified Senior Advisor
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August 13, 2014

Board of Trustees
Town of Warner, Oklahoma

I have compiled the revised budget summary of The Town of Warner, Oklahoma as of June 30, 2015, and related supplemental individual fund information in the accompanying prescribed form with changes as requested. I have not audited or reviewed the accompanying statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Oklahoma Municipal Budget Act.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with statements in accordance with requirements prescribed by the Oklahoma Municipal Budget Act and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

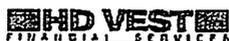
Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements are presented in accordance with the requirements of State Auditor and Inspector of the State of Oklahoma, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the governing body and management of the Town of Warner, Oklahoma, and for filing with office of the State Auditor and Inspector of the State of Oklahoma. This restriction is not intended to be and should not be used by anyone other than this specified party.

I am not independent with respect to the Town of Warner, Oklahoma.



Pamela L. Treadwell, CPA, CFP, CSA
August 13, 2014



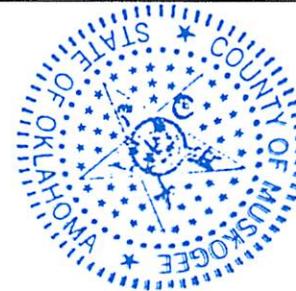
Town of Warner

Budget Summary - For the Year ended June 30, 2015

	GENERAL FUND	FR SALES TAX- POLICE FUND	FR SALES TAX- STREET FUND	CLERK BOND FUND	DEDICATED SALES TAX FUND FIRE-COM CTR	SALES TAX AND WATER PROJECT FUND	INFRASTRUCTURE TAX FUND	ENTERPRISE FUND	TOTAL
SURPLUS, BEGINNING OF YEAR	206,592	1,284	40,241	42,736	0	73,197	229,099	442,895	1,036,044
REVENUES AND TRANSFERS IN:									
CHARGES FOR SERVICES								749,166	749,166
TAXES	305,500	38,300	38,300		76,600	76,667	153,333		688,700
FRANCHISE FEES	51,000								51,000
FINES AND FOREITURES				30,975					30,975
COUNTY TAX-FIRE DEPT	28,500								28,500
INTEREST ON INVESTMENTS				35		45		525	605
MISCELLANEOUS REVENUE	5,300			300	0			23,853	29,453
CONNORS SEWER PROJECT						758,000			758,000
TRANSFER IN	109,230			0	0			0	109,230
TOTAL NEW REVENUE FUNDS	499,530	38,300	38,300	31,310	76,600	834,712	153,333	773,544	2,445,629
TOTAL REVENUES & PRIOR YR FUNDS	706,122	39,584	78,541	74,046	76,600	907,909	382,432	1,216,439	3,481,673
EXPENDITURES AND TRANSFER OUT:									
PERSONAL SERVICES	337,390		0		34,556				371,946
MATERIAL AND SUPPLIES	50,785		0		7,114			178,310	236,209
OTHER	159,318	30,300	38,300	0	34,931			242,340	505,188
CAPITAL OUTLAY	13,000	8,000	0	9,896	0			176,000	206,896
CAPITAL OUTLAY-FIRE DEPT	28,500								28,500
MISCELLANEOUS	5,250				0		140,000	36,750	182,000
DEBT SERVICES									0
UNDOCUMENTED TRANSFERS								99,865	99,865
CONNORS SEWER PROJECT						808,000			808,000
TRANSFERS OUT				59,230		0	50,000		109,230
TOTAL EXPENDITURES	594,243	38,300	38,300	69,126	76,600	808,000	190,000	733,265	2,547,834
SURPLUS, END OF YEAR	111,880	1,284	40,241	4,920	0	99,909	192,432	483,174	933,839

memo:

38,300	38,300	76,600	153,200
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COUNTY CLERK

1 2014 SEP 30 P 3: 26
933,839
STATE OF OKLAHOMA
MUSKOGEE COUNTY
FILED OR RECORDED

TOWN OF WARNER
GENERAL FUND BUDGET

REVENUES	BUDGET 6/30/2013	BUDGET 6/30/2014	BUDGET 6/30/2015	
SURPLUS, BEGINNING OF YEAR	72,715	72,291	206,592	
REVENUES AND TRANSFERS IN:				
SALES TAX	242,725	262,001	230,000	
USE TAX	120,000	44,524	50,000	
CIGARETTE TAX	8,500	7,177	7,700	
ALCHOLIC BEVERAGE	5,000	5,373	6,100	
MOTOR VEHICLE TAX			11,700	305,500
FRANCHISE TAX	58,200		51,000	
COUNTY TAX-FIRE DEPT	28,500	28,500	28,500	
REIMBURSEMENTS	258	258	300	
INTEREST RECEIVED				
INSURANCE PROCEEDS				
MISCELLANEOUS REVENUE	4,200	4,200	5,000	
TOTAL REVENUE	<u>467,383</u>	<u>352,033</u>	<u>390,300</u>	
TOTAL REVENUE + SURPLUS	540,098	424,324	596,892	
TRANSFERS IN(OUT)				
TRANSFERS TO CLERK BOND FUND				
TRANSFERS TO DEDICATED SALES TAX FUND				
TRANSFERS FROM STREET FUND				
TRANSFERS FROM CLERK BOND FUND	-30,000	-30,000	30,000	
TRANSFER FROM INFRASTRUCTURE SALES TAX FUND	-20,000	-20,000	20,000	
TRANSFERS FROM DEDICATED SALES TAX FUND	-59,230	-59,230	59,230	
UNDOCUMENTED TRANSFERS(NET)				
TOTAL TRANSFERS IN	<u>-109,230</u>	<u>-109,230</u>	<u>109,230</u>	
TOTAL REVENUE AND TRANSFERS	<u>576,613</u>	<u>242,803</u>	<u>499,530</u>	
TOTAL FUND AVAILABLE	649,328	638,584	706,122	
TOTAL GENERAL FUND EXPENITURES	<u>601,930</u>	<u>591,790</u>	<u>594,243</u>	
EXCESS SURPLU, REVENUE AND TRANSFERS OVER EXPENDITURES	<u>47,398</u>	<u>46,794</u>	<u>111,880</u>	

TOWN OF WARNER
GENERAL FUND BUDGET

EXPENDITURES	BUDGET 6/30/2013	BUDGET 6/30/2014	BUDGET 6/30/2015
GENERAL GOVERNMENT			
PERSONAL SERVICES	160,650	197,000	198,240
MATERIAL AND SUPPLIES	8,000	20,000	21,000
OTHER	111,040	60,000	63,000
CAPITAL OUTLAY			
DEPARTMENT TOTALS	279,690	277,000	282,240
POLICE DEPARTMENT			
PERSONAL SERVICES	140,140	148,540	139,150
MATERIAL AND SUPPLIES	5,700	5,700	5,985
OTHER	60,700	30,000	31,500
MISCELLANEOUS		5,000	5,250
CAPITAL OUTLAY			0
DEPARTMENT TOTALS	206,540	189,240	181,885
FIRE DEPARTMENT			
MATERIAL AND SUPPLIES	0	0	0
OTHER	25	0	100
CAPITAL OUTLAY	28,500	28,500	28,500
DEPARTMENT TOTALS	28,525.00	28,500	28,600
STREET DEPARTMENT			
PERSONAL SERVICES	10,125	0	0
MATERIAL AND SUPPLIES	15,000	20,000	21,000
OTHER	22,000	45,000	47,250
CAPITAL OUTLAY	28,000	10,000	10,500
DEPARTMENT TOTALS	75,125	75,000	78,750
PARK			
PERSONAL SERVICES	0	0	0
MATERIAL AND SUPPLIES	1,500	1,500	1,575
OTHER	650	650	683
CAPITAL OUTLAY			0
DEPARTMENT TOTALS	2,150	2,150	2,258
SUBTOTALS FOR NEXT PAGE	592,030	571,890	573,733

TOWN OF WARNER
 GENERAL FUND BUDGET

	BUDGET 6/30/2013	BUDGET 6/30/2014	BUDGET 6/30/2015
SUBTOTAL FROM PREV PAGE	<u>592,030</u>	<u>571,890</u>	<u>573,733</u>
LIBRARY			
PERSONAL SERVICES	0	0	0
MATERIAL AND SUPPLIES	500	500	525
OTHER	1,700	1,700	1,785
CAPITAL OUTLAY			
DEPARTMENT TOTALS	<u>2,200</u>	<u>2,200</u>	<u>2,310</u>
COMMUNITY CENTER			
PERSONAL SERVICES	0	0	0
MATERIALS AND SUPPLIES	700	700	700
OTHER	4,500	14,500	15,000
CAPITAL OUTLAY	2,500	2,500	2,500
DEPARTMENT TOTALS	<u>7,700</u>	<u>17,700</u>	<u>18,200</u>
Total General Fund Expenditures	<u><u>601,930</u></u>	<u><u>591,790</u></u>	<u><u>594,243</u></u>

TOWN OF WARNER

DEDICATED SALES TAX FUND BUDGET

REVENUES	BUDGET 6/30/2013	BUDGET 6/30/2014	BUDGET 6/30/2015	
SURPLUS, BEGINNING OF YEAR	123,818	123,818	0	
REVENUES AND TRANSFERS IN:				
SALES TAX REVENUE POLICE	38,880	38,880	38,300	
SALES TAX REVENUE FIRE	38,880	38,880	38,300	
SALES TAX REVENUE STREET	38,880	38,880	38,300	76,600
SALES TAX REVENUE COMMUNITY CENTER	38,880	38,880	38,300	
GRANTS	0	0	0	
MISCELLANEOUS REVENUES	1,000	1,000	0	
TOTAL REVENUES	156,520	156,520	153,200	
			153,200	
TRANSFERS IN/OUT	-89,230	-89,230		
TOTAL REVENUE AND TRANSFERS	67,290	67,290	153,200	
TOTAL FUNDS AVAILABLE	191,108	191,108	153,200	
TOTAL DEDICATED SALES TAX FUND EXPENDITURE	65,800	65,800	153,200	
EXCESS SURPLUS, REVENUE AND TRANSFERS OVER EXPENDITURES	125,308	125,308	0	

TOWN OF WARNER
 GENERAL FUND BUDGET
 DEDICATED SALES TAX FUND BUDGET

EXPENDITURES	BUDGET 6/30/2013	BUDGET 6/30/2014	BUDGET 6/30/2015
POLICE DEPARTMENT			
PERSONAL SERVICES			0
MATERIAL AND SUPPLIES			0
OTHER/EQUIPMENT			30,300
CAPITAL OUTLAY	8,000	8,000	8,000
DEPARTMENT TOTALS	<u>8,000</u>	<u>8,000</u>	<u>38,300</u>
FIRE DEPARTMENT			
PERSONAL SERVICES	1,231	1,231	1,256
MATERIAL AND SUPPLIES	16,775	6,775	7,114
OTHER	16,300	26,300	29,931
CAPITAL OUTLAY	0	0	0
DEPARTMENT TOTALS	<u>34,306</u>	<u>34,306</u>	<u>38,300</u>
STREET DEPARTMENT			
PERSONAL SERVICES	0	0	0
MATERIAL AND SUPPLIES			0
OTHER			38,300
CAPITAL OUTLAY			0
DEPARTMENT TOTALS	<u>0</u>	<u>0</u>	<u>38,300</u>
COMMUNITY CENTER			
PERSONAL SERVICES	23,494	23,494	33,300
MATERIAL AND SUPPLIES	0	0	0
OTHER	0	5,000	5,000
CAPITAL OUTLAY	0	0	0
DEPARTMENT TOTALS	<u>23,494</u>	<u>28,494</u>	<u>38,300</u>
TOTAL DEDICATED SALES TAX FUND EXPENDITURES	<u>65,800</u>	<u>70,800</u>	<u>153,200</u>
SALES TAX TRANSFERS OUT			<u>0</u>
TOTAL DEDICATED SALES TAX AND TRANSFERS			<u><u>153,200</u></u>

TOWN OF WARNER, OKLAHOMA
 WARNER UTILITY AUTHORITY

ENTERPRISE FUND	BUDGET 6/30/2013	BUDGET 6/30/2014	BUDGET 6/30/2015
SURPLUS,BEGINNING OF YEAR	830,520	830,520	442,895
REVENUES AND TRANSFERS IN:			
WATER	429,000	479,000	438,358
SEWER	106,000	126,000	114,878
TRASH	30,000	30,000	190,785
INSTALLATION CHARGES	4,900	4,900	5,145
INTEREST ON INVESTMENTS	500	500	525
MISCELLANEOUS	18,000	18,000	9,053
PENALTIES	14,000	14,000	14,800
TRANSFERS IN	75,000	75,000	0
TOTAL REVENUES	<u>677,400</u>	<u>747,400</u>	<u>773,544</u>
TOTAL REVENUES + SURPLUS	1,507,920	1,577,920	1,216,439
EXPENDITURES:			
PERSONAL SERVICES	210,613	210,613	178,310
MATERIALS AND SUPPLIES	230,800	230,800	242,340
TRASH SERVICES	206,525	206,525	176,000
CAPITAL OUTLAY	35,000	35,000	36,750
DEBT SERVICES	117,270	117,270	99,865
TRANSFERS OUT	0	0	0
TOTAL EXPENDITURES	<u>800,208</u>	<u>800,208</u>	<u>733,265</u>
EXCESS OR SURPLUS AND REVENUES OVER EXPENDITURES	-122,808	-52,808	40,279
SURPLUS-END OF YEAR	<u><u>707,712</u></u>	<u><u>777,712</u></u>	<u><u>483,174</u></u>