



O K L A H O M A

**2024-2025  
(Fiscal Year 2025)**

**BUDGET**

**Second Presentation  
June 11, 2024**

**First Presentation to the City Commission  
May 14, 2024**

**Public Hearing  
May 28, 2024**

**RECEIVED**

**JUL 01 2024**

State Auditor  
and Inspector

*Payee*



---

O K L A H O M A

**Fiscal Year 2025  
City Manager's Budget Message**

**Presented to the City Commission  
June 11, 2024**

**To the Honorable Mayor Cummings, Vice Mayor Henninger, City Commissioners,  
and Residents of Perkins,**

I am honored to present the recommended Perkins Municipal Budget for Fiscal Year 2025. This proposed budget represents many hours of diligent work and dedication, primarily by Finance Director Rashel Carnefix, whose commitment and attention to detail are exemplary. One of the key responsibilities of a City Manager is to prepare and present an annual budget to the City Commission. In reality, the Finance Director does the heavy lifting, and I greatly appreciate Rashel for the evenings and weekends she spends ensuring Perkins operates in a fiscally sound manner.

This document is organized into categories to provide a clear explanation of the proposed budget. Should you have any questions or concerns, please feel free to contact me.

**Revenue Estimate Explanation:**

The revenue estimates in this budget are based on several assumptions. Although we cannot predict the future with certainty, we maintain detailed spreadsheets of actual revenue receipts for the City of Perkins. These receipts come from sources such as sales tax and use tax from the Oklahoma Tax Commission, utility bill receipts, rental fees, and recreation fees. This data is analyzed annually to identify trends in collections. These trends, along with local and external factors, such as the continued growth of Perkins, are factored into revenue estimates.

**One-time Revenue Sources (Excluding Grants):**

The overall Fiscal Year 2025 budget reflects a 10.73% decrease from the previous year. This decrease is due to the expenditure of a large portion of ARPA funds and the completion of several major projects, such as the renovation of City Hall, replacement of the wastewater treatment plant's fine screen escalator, sludge removal and disposal, installation of generators at two water wells (funded by the REAP grant), purchase of a hydrovac machine (funded by grants from ORWA and OMAG), purchase and installation of Christmas lights at the Oklahoma Territorial Plaza, and storm repairs funded by OMAG insurance settlements.

**Grant Revenue:**

Grants are not typically included as a revenue source in the budget unless they have been awarded and received by the time the budget is prepared.

## **Tax Revenue Estimates:**

The following sales tax and use tax revenue figures exclude new taxes approved by citizens in the February 13, 2024 election, which will be discussed later.

To compare "apples to apples," the existing 3 3/8 cent tax is broken down as follows: 2 cents for General Government, 1 cent for Capital Improvement, and 3/8 cent for public safety.

The FY25 budget projects a 5% increase in sales tax revenue, amounting to \$1,533,196. This increase is attributed to the growing population and its positive impact on local merchants and sales tax collections from materials delivered for home construction.

The Use Tax revenue is projected at \$253,200, reflecting a 16% increase from FY23 actual receipts and a 4% increase over FY24 receipts, projected at \$245,345. Although Alcohol and Tobacco taxes continue to decrease, their impact is relatively small.

Revenue collections are conservatively estimated, but if actual revenue falls short of projections, budget adjustments will be necessary to maintain a balanced budget as required by law.

## **Franchise Fees Revenue:**

- **OG&E:** Increased by 16% in FY23 and 18% in FY24 (\$116,436), likely due to new construction.
- **ONG:** Remains flat at approximately \$12,000 annually, possibly due to more all-electric homes and mild winters.
- **Suddenlink:** Decreased by 21% over the past four years (\$8,454), likely due to increased competition for television and Internet services.
- **AT&T:** Fees have remained steady at \$235, correlating with landline usage.

## **Changes in Tax Structure or Tax Rates:**

On February 13, 2024, voters approved two new sales tax measures: a 1/2 cent increase in the sales/use tax rate, with 1/4 cent dedicated to the library and 1/4 cent for Parks & Recreation. These new taxes are estimated to generate \$83,433 for each department, factoring in 10 months of collections starting in August. On an annual basis, this equates to \$100,119 per department.

## Proposed Increase in Water/Sewer & Trash Service Fees:

A contractual obligation with Davis Sanitation necessitates a 1.4% annual rate increase. Additionally, I recommend a minimum 10% increase in water and sewer rates to cover rising expenses such as electricity, chemicals, pumps, testing, insurance, and legal services. Since 2009, water rates have increased by 27% for residential customers and 25% for commercial customers, while sewer rates have increased by 16% and 20%, respectively. The Consumer Price Index has risen by 39.92% in the same period, indicating the need for these adjustments.

## Overall Budget Synopsis:

Table 1 below compares the current budget with the proposed Fiscal Year 2025 Budget, including all funds and their relative percentage changes.

Fund	FY24 Budgeted	FY25 Budgeted	% Change
City (01)	\$2,770,028	\$2,550,629	-7.92%
Public Works (02)	\$2,395,484	\$2,016,582	-15.82%
Capital Improvement/Public Safety Sales Tax (03)	\$865,823	\$700,388	-19.11%
PIDA (05)	\$1,900	\$1,892	-0.42%
Oklahoma Territorial Plaza (06)	\$95,722	\$69,553	-27.34%
Bond Debt (07)	\$458,905	\$448,355	-2.30%
Library Trust (08)	\$87,859	\$5,300	-93.97%
Bond Construction (09)	\$3	\$3	0.00%
Sales Tax Library (10)	\$0	\$83,433	n/a
Sales Tax Parks & Recreation (12)	\$0	\$83,433	n/a
<b>Total</b>	<b>\$6,675,724</b>	<b>\$5,959,568</b>	<b>-10.73%</b>

## Expenditures:

Staff projects and proposes total expenditures of \$5,959,568 for Fiscal Year 2025, allocated as follows:

- **Operating Expenditures:** \$3,974,362 (67% of the total budget)
- **Capital Expenditures:** \$1,191,924 (20% of the total budget)
- **Debt Service:** \$793,282 (13% of the total budget)



## New Spending Initiatives:

The proposed budget includes four new part-time positions: a librarian, a Parks and Recreation employee, an Oklahoma Territorial Plaza maintenance employee, and a Court Clerk. The library and Parks & Recreation positions will be funded by new sales taxes, while the other two positions will be funded by sales tax, plaza rentals, and possible fund transfers. Additionally, an annual agreement with Wright Water Corporation for wastewater treatment plant operations is anticipated, at a cost of \$119,600.

A 5% salary increase for all employees is included, along with longevity pay and step increases as outlined in the Fraternal Order of Police agreement.

## Existing Surplus Funds:

The surplus funds as of June 30, 2023, are shown in Table 2 below. These funds are calculated at the end of the fiscal year, after the budget year ends, and the audit is concluded.

Fund Name	Amount	% of Budget
General Fund Surplus	\$662,819	26%
Public Works Surplus	\$338,115	17%
Capital Improvement Surplus	\$790,447	90%
Public Safety Surplus	\$127,218	72%

## Reserve or Surplus Funds Included in Proposed Budget:

A portion of reserve or surplus funds will be used in the proposed budget. These funds have been conservatively accumulated over previous years. Table 3 below outlines the surplus funds included in the budget.

Fund	Amount
General Fund	\$109,831
Public Works	\$24,713
Capital Improvement	\$71,753
<b>Total Across Funds</b>	<b>\$206,297</b>

**Conclusion:**

We will continuously monitor the budget to ensure that expenses align with revenue and maintain Perkins as a strong city providing quality services to our residents.

The proposed Fiscal Year 2025 budget is prepared in accordance with the Oklahoma Municipal Budget Act, Title 11 O.S. 17-201 of the Oklahoma Statutes.

Thank you for your continued support and consideration of the proposed Fiscal Year 2025 budget.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Robert Ernst", is written over a horizontal line. The signature is stylized with a large initial "R" and a cursive "E".

---

Robert Ernst City Manager

RESOLUTION # 4-2024  
CITY OF PERKINS, OKLAHOMA

COPY

A RESOLUTION APPROVING THE CITY OF PERKINS, OKLAHOMA, BUDGET FOR THE FISCAL YEAR 2023-2024 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY

WHEREAS, by Resolution I-1992, the City of Perkins has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Sections 17-201 through 17-216; and

WHEREAS, the chief executive officer has prepared a budget for the fiscal year ending June 30, 2025 (FY 2024-2025) consistent with the Act; and

WHEREAS, the Act in section 17-215 provides for the chief executive officer of the City, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund; and

WHEREAS, the budget has been formally presented to the Perkins City Commission at least 30 days prior to the start of the fiscal year in compliance with Section 17-205; and

WHEREAS, the Perkins City Commission has conducted a Public Hearing at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in compliance with Section 17-208 of the Act; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PERKINS, OKLAHOMA:

SECTION 1. The City Commission of the City of Perkins does hereby adopt the FY 2024-2025 Budget on the 28th day of May, 2024, with total resources available in the amount of \$5,959,568 and total fund/departamental appropriations in the amount of \$5,959,568. Legal appropriations (spending/encumbering limits) are hereby established as follows:

Fund	Department	Appropriation Amount
<b>General Funds Total</b>		<b>2,550,629</b>
General Gov't		458,746
Animal Control		112,964
Board Members		5,402
City Attorney		48,000
City Clerk		3,850
City Manager		152,224
Emergency Mgmt		25,231
Fire Department		299,561
Library		219,619
Municipal Court		160,551
Park Department		136,790
Permit Inspection		21,189
Planning Commission		1,000
Police Department		695,145
Street & Alleys		210,357
<b>Perkins Ind. Dev. Auth. Funds Total</b>		<b>1,892</b>
<b>Okl. Territorial Plaza Funds Total</b>		<b>69,553</b>
<b>Library Trust Funds Total</b>		<b>5,300</b>
<b>Bond Debt Sves Funds Total</b>		<b>448,355</b>
<b>Bond Construction Funds Total</b>		<b>3</b>
<b>Tax Library</b>		<b>83,433</b>
<b>Tax Parks &amp; Recreation</b>		<b>83,433</b>

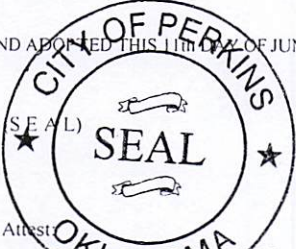
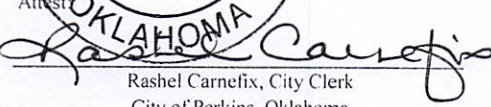
Fund	Department	Appropriation Amount
<b>Perkins Public Works Funds Total</b>		<b>2,016,582</b>
General Gov't		949,645
Sanitation		322,426
Sewer		302,572
Water		71,141
Operations		370,798
<b>Capital Improv. Funds Total</b>		<b>700,388</b>
Fire Department		51,840
Library		2,500
Sewer		311,940
Water		148,825
Streets & Alleys		39,768
Public Works Operations		716
Emergency Mgmt		25,091
Police Dept		35,205
Transfers Out		10,284
Reserved Funds		74,219
To Balance Fund Budget		-

5,959,568

SECTION 2. The City Commission does hereby authorize the City Manager to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2024-2025, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the City Commission.

SECTION 3. All supplemental appropriations or decreases in the total appropriation of a fund shall be adopted at a meeting of the City Commission and filed with the State Auditor and Inspector.

PASSED, APPROVED AND ADOPTED THIS 11th DAY OF JUNE, 2024.

  
Attest:  
  
Rashel Carnelix, City Clerk  
City of Perkins, Oklahoma

  
Carla Cummings, Mayor



# Proof of Publication

STATE OF OKLAHOMA  
COUNTY OF PAYNE, ss:

COPY

W. David Sasser being duly sworn, deposes and says that he is Owner/Publisher of The Perkins Journal, a newspaper of Payne County, State of Oklahoma, and knows that the facts herein set out, that said newspaper is being published weekly in the City of Perkins, in said county and has maintained a general paid circulation in said county and State and with entrance into the United States mails as second class matter and printed and published in said county where delivered to the United States mails as second class matter and printed and published in said county where delivered to the United States mail; that said newspaper has been continuously and uninterruptedly printed and published in said county during a period of 104 weeks consecutively prior to the first publication of the notice, a true copy of which is hereto attached and made a part hereof and that said notice was duly published in each issue of said newspaper for

ONE weeks, beginning with issue  
thereof bearing date of 16 MAY, 2024,  
and continuing to and including the issue bearing  
date of N/A, 20-----.

Affiant further states that said newspaper carrying said notice, advertisement, or publication comes within all the prescriptions and requirement of House Bill No. 327, Session Laws 1941, being an act of amending Section 54, Compiled Oklahoma Statutes, 1931, as amended by Article 1, Chapter 1, Session Laws 1935, and also comes within the prescriptions and requirements of Section 1 of Senate Bill No. 47 of Session Laws 1943 of the State of Oklahoma.

W. David Sasser, Publisher

Subscribed and sworn to before me this 30

day of MAY, 2024

Notary Public

My Commission expires 5-1-28

Publication Fee \$ 100.00



BURDET

possible Action-Reso-  
light Restrictions  
ly Hard Surfaced  
ated this has been  
to one of our road  
g a citation. After  
motion by Reding  
in 2024-32, second  
all Call Vote: Mar-  
-Yes, Cavett-Yes.

ossible Action-BIA  
lication for Bridge  
project: McElroy Rd  
P34568(04): Cavett  
ar a project in District  
to approve the  
esented, second by  
Vote: Markum-Yes,  
vett-Yes.

ossible Action 2024-  
Engineer Selection  
ver Big Creek Using  
avett stated this was  
2024-54 selecting  
e design engineer for  
CIRB funds. Motion  
approve Resolution  
esented, second by  
all Vote: Markum-Yes,  
avett-Yes.

ossible Action - Letter  
Community Benefit  
ID Resilience and  
partnerships (GRIP),  
195: Cavett stated this  
support for Community  
m. Motion by Reding  
nd sign the letter of  
nd by Markum. Roll  
um-Yes, Reding-Yes.

Traffic Control Signs:  
ed on this date.  
d Egress Agreements:  
ed on this date.  
of Equipment items  
y: None presented on

nt of Requisitioning and

#7431 Co. Bridge & Road Investment  
#7432 911 Phone Fees Investment  
#7433 Co. Clerk Lien Fee Investment  
#7434 County Clerk RM&P Invest-  
ment  
#7435 Health Investment  
#7436 Resale Property Investment

150.00, JANITORIAL SERVICES  
3462, PRECISION TECHNOLOGY  
SERVICES LLC, 576.00, MIC-  
ROSOFT 365 EXCHANGE 3463,  
CREEK COUNTY JUVENILE JUS-  
TICE CENTER, 680.00, JUVENILE  
DETENTION 3464, FOUNTAIN

CRUSHER RUN ST, QUAPAW  
CO., INC., 11424.28, CRUSHER  
RUN; Hwy-ST 56, ARMSTRONG  
BANK, 6013.34, GRADER PAY-  
MENT 57, AMERICAN HERITAGE  
BANK, 12307.73, GRADER PAY-  
MENT 58, ARMSTRONG BANK,  
6013.34, GRADER PAYMENT 59,

Commissioners Meeting, second by  
Reding. Roll Call Vote: Markum-Yes,  
Reding-Yes, Cavett-Yes.  
Adjournment: Motion to adjourn  
by Markum, second by Reding.  
Roll Call Vote: Markum-Yes, Red-  
ing-Yes, Cavett-Yes.

LPXLP

## LEGAL NOTICE

## LEGAL NOTICE

## LEGAL NOTICE

## LEGAL NOTICE

Legal notice published in The Perkins Journal May 16, 2024

NOTICE OF PUBLIC HEARING							
2024-2025 City of Perkins Proposed Municipal Budget							
All residents of the City of Perkins, Oklahoma, and all other parties of interest, take notice that at 8:00 p.m. on the 28th day of May, 2024, at the City Hall Annex in Perkins, Oklahoma, the City Commission of said City will consider the 2024-2025 Municipal Budget pursuant to the provisions of the Oklahoma Statutes and the Perkins City Charter. At the above time and place, a public hearing will be held regarding such matters, and all residents will be heard regarding all portions of the aforementioned proposed 2024-2025 Budget. A summary of the proposed 2024-2025 Annual Budget for the City of Perkins is available for inspection in the office of the City Clerk and is included below.							
FUND TITLE	PERSONAL SERVICES	MATERIALS & SUPPLIES	OTHER SVC & CHARGES	CAPITAL OUTLAY	DEBT SERVICE	FUND TRANSFERS	2023-2024 TOTAL
General	1,440,098	112,174	522,459	443,345	- 0	32,553	2,550,629
Perkins Public Works Authority	576,264	51,762	770,129	23,500	344,927	250,000	2,018,582
Capital Improvement	- 0	- 0	- 0	690,104	- 0	10,284	700,388
Perkins Industrial Development Authority	- 0	- 0	1,692	- 0	- 0	- 0	1,692
Oklahoma Territorial Plaza	28,610	3,118	37,125	500	- 0	- 0	69,553
Perkins Library Trust	- 0	505	3,624	1,171	- 0	- 0	5,300
Bond Construction	- 0	- 0	3	- 0	- 0	- 0	3
Bond Debt Services	- 0	- 0	- 0	- 0	448,355	- 0	448,355
Tax Library	- 0	100	70,583	200	- 0	12,550	83,433
Tax Parks & Recreation	- 0	20	33,128	33,104	- 0	- 0	66,252
BUDGET TOTAL	2,045,172	187,679	1,438,943	1,191,924	793,282	322,558	5,959,568

**NOTICE OF PUBLIC HEARING**

**2024-2025 City of Perkins Proposed Municipal Budget**

All residents of the City of Perkins, Oklahoma, and all other parties of interest, take notice that at 6:00 p.m. on the 28th day of May, 2024, at the City Hall Annex in Perkins, Oklahoma, the City Commission of said City will consider the 2024-2025 Municipal Budget pursuant to the provisions of the Oklahoma Statutes and the Perkins City Charter. At the above time and place, a public hearing will be held regarding such matters, and all residents will be heard regarding all portions of the aforementioned proposed 2024-2025 Budget. A summary of the proposed 2024-2025 Annual Budget for the City of Perkins is available for inspection in the office of the City Clerk and is included below.

FUND TITLE	PERSONAL SERVICES	MATERIALS & SUPPLIES	OTHER SVC & CHARGES	CAPITAL OUTLAY	DEBT SERVICE	FUND TRANSFERS	2023-2024 TOTAL
General	1,440,098	112,174	522,459	443,345	-	32,553	2,550,629
Perkins Public Works Authority	576,264	51,762	770,129	23,500	344,927	250,000	2,016,582
Capital Improvement	-	-	-	690,104	-	10,284	700,388
Perkins Industrial Development Authority	-	-	1,892	-	-	-	1,892
Oklahoma Territorial Plaza	28,810	3,118	37,125	500	-	-	69,553
Perkins Library Trust	-	505	3,624	1,171	-	-	5,300
Bond Construction	-	-	3	-	-	-	3
Bond Debt Services	-	-	-	-	448,355	-	448,355
Tax Library	-	100	70,583	200	-	12,550	83,433
Tax Parks & Recreation	-	20	33,128	33,104	-	17,181	83,433
<b>BUDGET TOTAL</b>	<b>2,045,172</b>	<b>167,679</b>	<b>1,438,943</b>	<b>1,191,924</b>	<b>793,282</b>	<b>322,568</b>	<b>5,959,568</b>

# B8 - THE JOURNAL, Thursday, May 16, 2024

## LEGAL NOTICE

## LEGAL NOTICE

## LEGAL NOTICE

## LEGAL NOTICE

Legal notice published in The Perkins Journal May 16, 2024

NOTICE OF PUBLIC HEARING							
2024-2025 City of Perkins Proposed Municipal Budget							
All residents of the City of Perkins, Oklahoma, and all other parties of interest, take notice that at 6:00 p.m. on the 28th day of May, 2024, at the City Hall Annex in Perkins, Oklahoma, the City Commission of said City will consider the 2024-2025 Municipal Budget pursuant to the provisions of the Oklahoma Statutes and the Perkins City Charter. At the above time and place, a public hearing will be held regarding such matters, and all residents will be heard regarding all portions of the aforementioned proposed 2024-2025 Budget. A summary of the proposed 2024-2025 Annual Budget for the City of Perkins is available for inspection in the office of the City Clerk and is included below.							
FUND TITLE	PERSONAL SERVICES	MATERIALS & SUPPLIES	OTHER SVC & CHARGES	CAPITAL OUTLAY	DEBT SERVICE	FUND TRANSFERS	2023-2024 TOTAL
General	1,440,098	112,174	522,459	443,345	- 0	32,553	2,550,629
Perkins Public Works Authority	576,264	51,762	770,129	23,500	344,927	250,000	2,016,582
Capital Improvement	- 0	- 0	- 0	690,104	- 0	10,284	700,388
Perkins Industrial Development Authority	- 0	- 0	1,892	- 0	- 0	- 0	1,892
Oklahoma Territorial Plaza	28,810	3,118	37,125	500	- 0	- 0	69,553
Perkins Library Trust	- 0	505	3,624	1,171	- 0	- 0	5,300
Bond Construction	- 0	- 0	3	- 0	- 0	- 0	3
Bond Debt Services	- 0	- 0	- 0	- 0	448,355	- 0	448,355
Tax Library	- 0	100	70,583	200	- 0	12,550	83,433
Tax Parks & Recreation	- 0	20	33,128	33,104	- 0	17,181	83,433
BUDGET TOTAL	2,045,172	167,679	1,438,943	1,191,924	793,292	322,568	5,959,568

**RESOLUTION # 4-2024**  
**CITY OF PERKINS, OKLAHOMA**

A RESOLUTION APPROVING THE CITY OF PERKINS, OKLAHOMA, BUDGET FOR THE FISCAL YEAR 2024-2025 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY

WHEREAS, by Resolution I-1992, the City of Perkins has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Sections 17-201 through 17-216; and

WHEREAS, the chief executive officer has prepared a budget for the fiscal year ending June 30, 2025 (FY 2024-2025) consistent with the Act; and

WHEREAS, the Act in section 17-215 provides for the chief executive officer of the City, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund; and

WHEREAS, the budget has been formally presented to the Perkins City Commission at least 30 days prior to the start of the fiscal year in compliance with Section 17-205; and

WHEREAS, the Perkins City Commission has conducted a Public Hearing at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in compliance with Section 17-208 of the Act; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PERKINS, OKLAHOMA:

SECTION 1. The City Commission of the City of Perkins does hereby adopt the FY 2024-2025 Budget on the 28th day of May, 2024, with total resources available in the amount of \$5,959,568 and total fund/departamental appropriations in the amount of \$5,959,568. Legal appropriations (spending/encumbering limits) are hereby established as follows:

Fund	Department	Appropriation Amount
<b>General Funds Total</b>		<b>2,550,629</b>
General Gov't		458,746
Animal Control		112,964
Board Members		5,402
City Attorney		48,000
City Clerk		3,850
City Manager		152,224
Emergency Mgmt		25,231
Fire Department		299,561
Library		219,619
Municipal Court		160,551
Park Department		136,790
Permit Inspection		21,189
Planning Commission		1,000
Police Department		695,145
Street & Alleys		210,357
<b>Perkins Ind. Dev. Auth. Funds Total</b>		<b>1,892</b>
<b>Okla. Territorial Plaza Funds Total</b>		<b>69,553</b>
<b>Library Trust Funds Total</b>		<b>5,300</b>
<b>Bond Debt Svcs Funds Total</b>		<b>448,355</b>
<b>Bond Construction Funds Total</b>		<b>3</b>
<b>Tax Library</b>		<b>83,433</b>
<b>Tax Parks &amp; Recreation</b>		<b>83,433</b>

Fund	Department	Appropriation Amount
<b>Perkins Public Works Funds Total</b>		<b>2,016,582</b>
General Gov't		949,645
Sanitation		322,426
Sewer		302,572
Water		71,141
Operations		370,798
<b>Capital Improv. Funds Total</b>		<b>700,388</b>
Fire Department		51,840
Library		2,500
Sewer		311,940
Water		148,825
Streets & Alleys		39,768
Public Works Operations		716
Emergency Mgmt		25,091
Police Dept		35,205
Transfers Out		10,284
Reserved Funds		74,219
To Balance Fund Budget		-

**5,959,568**

SECTION 2. The City Commission does hereby authorize the City Manager to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2024-2025, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the City Commission.

SECTION 3. All supplemental appropriations or decreases in the total appropriation of a fund shall be adopted at a meeting of the City Commission and filed with the State Auditor and Inspector.

PASSED, APPROVED AND ADOPTED THIS 28th day of May, 2024.

(S E A L)

\_\_\_\_\_  
Carla Cummings, Mayor

Attest:

\_\_\_\_\_  
Rashel Carnefix, City Clerk  
City of Perkins, Oklahoma



**City of Perkins Fiscal Year 2025 Proposed Budget - REVENUE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

Note: An asterisk (\*) Indicates the reflection of funds reserved for special projects, which may or may not be spent, but are reflected as revenue because they are available. Examples include CARES Act funds, ARPA funds, Animal Control building fund, Emergency Management Performance Grant, Library savings account, Municipal Court juvenile fees, and Police Asset Forfeiture and Explorer funds. They are included in the expense line as well, to offset each other, also indicated by an asterisk.

^As of 6/30/2023, prior to auditor adjusting journal entries.

GENERAL FUND 01	Dept.	Line Name	FY2023 Budgeted	FY2023 Actual^	FY2024 Budgeted	FY2024 as of 5/8/2024	FY2025 Proposed Budget
	Gen. Admin.	Prior Yr Surplus Forward	207,012	0	404,979	0	312,694 *
	Gen. Admin.	Prior Year Surplus ARPA	175,396	0	341,820	0	167,224 *
	Gen. Admin.	Alcohol Beverage Tax	17,832	18,931	20,349	18,002	18,000
	Gen. Admin.	Collections Recovered	0	15	0	0	0
	Gen. Admin.	Cigarette Tax	11,313	9,502	8,673	7,354	9,400
	Gen. Admin.	Copy & Fax Fees	30	30	10	1,149	30
	Gen. Admin.	Donations	2,580	2,580	0	0	0
	Gen. Admin.	Franchise Fee	98,991	119,196	121,969	134,933	149,345
	Gen. Admin.	Gain (Loss) Sale of Asset	0	27,000	0	0	0
	Gen. Admin.	Grants	111,617	50,397	61,220	61,220	0
	Gen. Admin.	Am Resc Plan Act2021-2024	248,349	248,334	0	6,221	0
	Gen. Admin.	Interest Income	4,718	57,196	40,000	77,136	40,000
	Gen. Admin.	Misc Income	1,476	7,457	6,000	8,920	6,000
	Gen. Admin.	Insurance Claim Reimburse	24,692	24,692	34,085	33,013	0
	Gen. Admin.	Settlement Income	0	0	0	10,399	0
	Gen. Admin.	Permit Fees	2,500	3,240	2,865	1,365	3,200
	Gen. Admin.	Permit Fees - Oversize	0	0	0	0	0
	Gen. Admin.	Rent / Lease	14,400	14,400	14,400	13,200	14,400
	Gen. Admin.	Sales Tax	750,697	835,015	865,296	697,453	908,560
	Gen. Admin.	Service Charges	0	0	0	0	0
	Gen. Admin.	Use Tax	198,000	218,227	214,365	215,345	253,200
	Gen. Admin.	Transfers In	369,294	614,085	250,000	0	279,731
		General Gov't Total	2,238,897	2,250,296	2,386,031	1,285,711	2,161,784

**City of Perkins Fiscal Year 2025 Proposed Budget - REVENUE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

Animal Cont.	Prior Yr Surplus Forward	63,147	0	63,243	0	63,343 *
Animal Cont.	Special Donations	200	300	200	100	200
Animal Cont.	Dog Licenses	500	480	400	295	400
Animal Cont.	Donations	1,200	1,231	1,200	2,833	1,400
Animal Cont.	Impound Fees	1,200	2,039	1,300	1,020	1,200
Animal Cont.	Spay/Neuter Deposits	0	0	0	7	0
	Animal Control Total	66,247	4,050	66,343	4,255	66,543
Emerg. Mgmt.	Prior Yr Surplus Forward	0	0	0	0	0
Emerg. Mgmt.	Donations	500	500	0	500	0
Emerg. Mgmt.	Grants	0	4,839	18,911	20,524	0
Emerg. Mgmt.	State Aid	0	0	0	0	0
Emerg. Mgmt.	Misc Income	0	0	0	0	0
Emerg. Mgmt.	Abatement Revenue	2,000	-10,214	2,000	0	2,000
	Emergency Management Total	2,500	-4,875	20,911	21,024	2,000
Fire Dept.	Prior Yr Surplus Forward	0	0	0	0	0 *
Fire Dept.	Collections Recovered	0	0	0	0	0
Fire Dept.	Donations	2,750	2,300	1,100	1,100	500
Fire Dept.	Fire Protection	2,500	2,500	2,500	0	2,500
Fire Dept.	Fire Rural Subscriptions	26,587	27,500	26,000	29,400	29,000
Fire Dept.	Rescue Runs	0	0	0	0	0
Fire Dept.	Grants	16,000	16,000	0	0	0
Fire Dept.	State Aid	10,053	10,053	9,994	9,994	4,200
Fire Dept.	Misc Income	8,609	8,609	4,000	7,066	4,000
Fire Dept.	Payne Co Fire Sales Tax	0	0	0	0	0
	Fire Department Total	68,288	68,751	43,594	47,560	40,200

**City of Perkins Fiscal Year 2025 Proposed Budget - REVENUE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

Library	Reserved Funds	3,560	0	3,560	0	3,646 *
Library	Copy & Fax Fees	2,300	2,094	2,064	1,915	2,100
Library	Donations	1,265	6,880	500	100	200
Library	Grants	53,300	53,300	0	0	0
Library	State Aid	2,000	2,263	2,287	2,287	2,000
Library	ILL Postage	60	242	100	157	100
Library	Interest Income	3	26	10	76	50
Library	Misc Income	26	108	92	140	150
Library	Overdue / Lost Books	1,011	933	897	664	700
Library	Transfers In	0	0	0	0	0
	Library Total	<u>63,525</u>	<u>65,846</u>	<u>9,510</u>	<u>5,339</u>	<u>8,946</u>
Mun. Court	Prior Yr Surplus Forward	8,324	0	9,537	0	9,637 *
Mun. Court	Bond Forfeiture Acct	0	0	0	0	0
Mun. Court	Juvenile Court Fines	0	1,150	0	150	0
Mun. Court	Ordinance Violation Fees	107,750	121,584	86,000	77,967	87,678
Mun. Court	Court Costs	<u>19,770</u>	<u>22,225</u>	<u>15,600</u>	<u>15,348</u>	<u>17,013</u>
	Municipal Court Total	<u>135,844</u>	<u>144,959</u>	<u>111,137</u>	<u>93,465</u>	<u>114,328</u>
Park/Rec.	Donations	2,170	7,769	0	930	0
Park/Rec.	Grants	0	0	0	0	0
Park/Rec.	Misc Income	13,800	22,603	13,207	35,863	25,000
Park/Rec.	Sign-Up Fees	<u>24,000</u>	<u>20,690</u>	<u>24,000</u>	<u>27,315</u>	<u>28,000</u>
	Park Department Total	<u>39,970</u>	<u>51,061</u>	<u>37,207</u>	<u>64,108</u>	<u>53,000</u>
Permit/Insp.	Ordinance Violation Fees	0	0	0	0	0
Permit/Insp.	Permit Fees	<u>34,850</u>	<u>52,896</u>	<u>36,100</u>	<u>31,645</u>	<u>41,200</u>
	Permit Inspection Total	<u>34,850</u>	<u>52,896</u>	<u>36,100</u>	<u>31,645</u>	<u>41,200</u>

**City of Perkins Fiscal Year 2025 Proposed Budget - REVENUE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

Police Dept.	Prior Yr Surplus Forward	3,207	0	3,207	0	2,462 *
Police Dept.	Asset Forfeiture	0	0	0	0	0
Police Dept.	Donations	500	540	0	500	0
Police Dept.	Grants	0	0	0	0	0
Police Dept.	Interest Income	10	197	20	122	50
Police Dept.	Intox Enforcement	771	750	700	375	700
Police Dept.	Misc Income	22,083	22,715	26,986	22,317	30,916
Police Dept.	Tag & License Seizures	0	0	0	0	0
	Police Department Total	<u>26,571</u>	<u>24,202</u>	<u>30,913</u>	<u>23,313</u>	<u>34,128</u>
Streets/Alleys	Gasoline Tax	5,363	5,854	6,000	4,771	6,000
Streets/Alleys	Grants	0	0	0	0	0
Streets/Alleys	Misc Income	0	30	0	0	0
Streets/Alleys	Motor Vehicle Tax	<u>22,282</u>	<u>23,737</u>	<u>22,282</u>	<u>21,315</u>	<u>22,500</u>
	Streets & Alleys Total	<u>27,645</u>	<u>29,620</u>	<u>28,282</u>	<u>26,086</u>	<u>28,500</u>
	<b>GENERAL FUND (01) TOTAL</b>	<b><u>2,704,337</u></b>	<b><u>2,686,808</u></b>	<b><u>2,770,028</u></b>	<b><u>1,602,506</u></b>	<b><u>2,550,629</u></b>

**City of Perkins Fiscal Year 2025 Proposed Budget - REVENUE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**PERKINS PUBLIC  
WORKS  
FUND 02**

Dept.	Line Name	FY2023 Budgeted	FY2023 Actual^	FY2024 Budgeted	FY2024 as of 5/8/2024	FY2025 Proposed Budget
PW Admin.	Prior Yr Surplus Forward	262,387	0	517,194	0	24,713
PW Admin.	Reserved Funds	0	0	0	0	0
PW Admin.	Collections Recovered	0	859	0	149	0
PW Admin.	Meter Fund - Deposits	31,000	17,779	25,000	14,425	19,000
PW Admin.	Gain (Loss) Sale of Asset	0	0	0	0	0
PW Admin.	Grants	2,000	0	2,000	0	0
PW Admin.	ARPA-Iowa-WtrTowREV	0	0	0	0	0
PW Admin.	ARPA-OWRB-WtrTowREV	0	0	0	0	0
PW Admin.	ARPA-Iowa-LftStaREV	0	0	0	0	0
PW Admin.	ARPA-OWRB-LftStaREV	0	0	0	0	0
PW Admin.	Interest Income	500	2,130	500	4,094	1,250
PW Admin.	Loan Proceeds	0	0	0	0	0
PW Admin.	Misc Income	16,001	10,980	16,000	2,226	10,000
PW Admin.	Rent / Lease	0	0	0	0	0
PW Admin.	Transfers In	30,284	29,803	30,284	30,284	10,284
	General Gov't Total	<u>342,172</u>	<u>61,551</u>	<u>590,978</u>	<u>51,179</u>	<u>65,247</u>
Sanitation	Sanitation Collections	477,578	465,645	490,355	376,902	473,555
Sanitation	Misc Income	600	496	600	560	600
Sanitation	Penalties	6,076	7,114	4,260	6,153	7,103
	Sanitation Total	<u>484,254</u>	<u>473,255</u>	<u>495,215</u>	<u>383,615</u>	<u>481,258</u>
Sewer	Sewer Collections	657,195	652,862	686,000	594,375	811,568
Sewer	DISPOSAL FEES	3,000	7,500	9,986	1,000	500
Sewer	Penalties	13,144	12,065	10,290	12,336	16,231
Sewer	Tap Fees	1,000	7,375	5,720	6,500	8,667
	Sewer Total	<u>674,339</u>	<u>679,802</u>	<u>711,996</u>	<u>614,211</u>	<u>836,966</u>



**City of Perkins Fiscal Year 2025 Proposed Budget - REVENUE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

Water	Water Collections	494,609	473,235	501,425	434,174	580,012
Water	Grants	0	0	49,008	48,200	0
Water	Grants	0	0	10,000	10,000	0
Water	New Connect Service Fee	4,500	4,225	3,979	3,575	4,098
Water	Penalties	7,419	8,869	7,521	8,900	8,700
Water	Tap Fees	4,900	30,710	25,362	40,500	40,301
	Water Total	<u>511,428</u>	<u>517,039</u>	<u>597,295</u>	<u>545,349</u>	<u>633,111</u>
Operations	Donations	0	0	0	40	0
Operations	Misc Income	0	0	0	0	0
	PPWA -Operations Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>40</u>	<u>0</u>
	<b>PUBLIC WORKS (02) TOTAL</b>	<u><u>2,012,193</u></u>	<u><u>1,731,647</u></u>	<u><u>2,395,484</u></u>	<u><u>1,594,394</u></u>	<u><u>2,016,582</u></u>

**City of Perkins Fiscal Year 2025 Proposed Budget - REVENUE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

<b>CAPITAL IMPROVEMENT FUND 03</b>	<b>Dept.</b>	<b>Line Name</b>	<b>FY2023 Budgeted</b>	<b>FY2023 Actual^</b>	<b>FY2024 Budgeted</b>	<b>FY2024 as of 5/8/2024</b>	<b>FY2025 Proposed Budget</b>
	Cap. Improv.	Prior Yr Surplus Forward	144,729	0	153,150	0	65,753
	Cap. Improv.	Reserved Funds	0	0	0	0	0
	Public Safety	Prior Year Surplus #2	95,606	0	92,756	0	6,000
	Cap. Improv.	Interest Income	4,000	6,978	4,000	12,823	4,000
	Cap. Improv.	Misc Income	0	0	0	0	0
	Cap. Improv.	Sales Tax	375,349	416,724	432,648	348,072	454,280
	Public Safety	Public Safety Sales Tax	140,756	156,663	162,243	130,854	170,355
	Cap. Improv.	Transfers In	0	0	21,026	21,026	0
		General Gov't Total	<u>760,440</u>	<u>580,366</u>	<u>865,823</u>	<u>512,775</u>	<u>700,388</u>
		<b>CAPITAL IMPROVEMENT (03) TOTAL</b>	<b><u>760,440</u></b>	<b><u>580,366</u></b>	<b><u>865,823</u></b>	<b><u>512,775</u></b>	<b><u>700,388</u></b>
<b>PERKINS IND'AL DEV. FUND 05</b>	<b>Dept.</b>	<b>Line Name</b>	<b>FY2023 Budgeted</b>	<b>FY2023 Actual^</b>	<b>FY2024 Budgeted</b>	<b>FY2024 as of 5/8/2024</b>	<b>FY2025 Proposed Budget</b>
	PIDA	Prior Yr Surplus Forward	112,877	0	1,900	0	1,892
	PIDA	Reserved Funds	0	0	0	0	0
	PIDA	Gain (Loss) Sale of Asset	0	0	0	0	0
	PIDA	Interest Income	0	477	0	233	0
	PIDA	Loan Proceeds	0	0	0	0	0
	PIDA	Misc Income	0	0	0	0	0
	PIDA	Redbud Revenue	0	0	0	0	0
	PIDA	Transfers In	0	0	0	0	0
		General Gov't Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<b>PIDA (05) TOTAL</b>	<b><u>112,877</u></b>	<b><u>477</u></b>	<b><u>1,900</u></b>	<b><u>233</u></b>	<b><u>1,892</u></b>

**City of Perkins Fiscal Year 2025 Proposed Budget - REVENUE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**OKLA.  
TERR.  
PLAZA  
FUND 06**

Dept.	Line Name	FY2023 Budgeted	FY2023 Actual^	FY2024 Budgeted	FY2024 as of 5/8/2024	FY2025 Proposed Budget
OTPT	Prior Yr Surplus Forward	2,244	0	10,444	0	0
OTPT	Reserved Funds	0	0	0	0	0
OTPT	Donations	15,200	15,040	23,000	23,000	15,000
OTPT	Gain (Loss) Sale of Asset	0	0	0	0	0
OTPT	Interest Income	0	0	0	0	0
OTPT	Misc Income	26,000	26,485	22,000	19,935	22,000
OTPT	Transfers In	18,561	7,000	40,278	15,235	32,553
	General Gov't Total	62,005	48,525	95,722	58,170	69,553
	<b>OTPT (06) TOTAL</b>	<b>62,005</b>	<b>48,525</b>	<b>95,722</b>	<b>58,170</b>	<b>69,553</b>

**BOND DEBT SVC.  
FUND 07**

Dept.	Line Name	FY2023 Budgeted	FY2023 Actual^	FY2024 Budgeted	FY2024 as of 5/8/2024	FY2025 Proposed Budget
Bond Dbt Svc.	Prior Yr Surplus Forward	190,808	0	184,220	0	179,309 *
Bond Dbt Svc.	Reserved Funds	0	0	0	0	0
Bond Dbt Svc.	Interest Income	50	903	50	978	500
Bond Dbt Svc.	Ad Valorem Tax	281,885	274,394	274,635	227,083	268,546
Bond Dbt Svc.	Transfers In	0	0	0	0	0
	General Gov't Total	472,743	275,297	458,905	228,060	448,355
	<b>BONDDEBT (07) TOTAL</b>	<b>472,743</b>	<b>275,297</b>	<b>458,905</b>	<b>228,060</b>	<b>448,355</b>

**City of Perkins Fiscal Year 2025 Proposed Budget - REVENUE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

<b>LIBRARY TRUST FUND 08</b>	<b>Dept.</b>	<b>Line Name</b>	<b>FY2023 Budgeted</b>	<b>FY2023 Actual^</b>	<b>FY2024 Budgeted</b>	<b>FY2024 as of 5/8/2024</b>	<b>FY2025 Proposed Budget</b>
	Library Trust	Prior Yr Surplus Forward	64,002	0	58,630	0	5,000 *
	Library Trust	Reserved Funds	0	0	0	0	0
	Library Trust	Donations	500	2,182	1,000	31,000	0
	Library Trust	Gain (Loss) Sale of Asset	0	0	0	0	0
	Library Trust	Grants	0	0	5,295	5,295	0
	Library Trust	Grants	0	0	0	0	0
	Library Trust	Interest Income	15	333	50	1,486	300
	Library Trust	Misc Income	0	0	0	0	0
	Library Trust	Rent / Lease	0	0	0	0	0
	Library Trust	Transfers In	23,220	20,000	22,884	20,000	0
		General Gov't Total	<u>87,737</u>	<u>22,515</u>	<u>87,859</u>	<u>57,781</u>	<u>5,300</u>
		<b>LIBRARY TRUST (08) TOTAL</b>	<b><u>87,737</u></b>	<b><u>22,515</u></b>	<b><u>87,859</u></b>	<b><u>57,781</u></b>	<b><u>5,300</u></b>

**City of Perkins Fiscal Year 2025 Proposed Budget - REVENUE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

<b>BOND CONSTR. FUND 09</b>	<b>Dept.</b>	<b>Line Name</b>	<b>FY2023 Budgeted</b>	<b>FY2023 Actual^</b>	<b>FY2024 Budgeted</b>	<b>FY2024 as of 5/8/2024</b>	<b>FY2025 Proposed Budget</b>
	Bond 2016	Prior Yr Surplus Forward	0	0	0	0	0
	Bond 2016	Reserved Funds	0	0	0	0	0
	Bond 2016	Donations	0	0	0	0	0
	Bond 2016	Gain (Loss) Sale of Asset	0	0	0	0	0
	Bond 2016	Interest Income	0	0	0	0	0
	Bond 2016	Bond Proceeds	0	0	0	0	0
	Bond 2016	Transfers In	0	0	0	0	0
	Bond 2016	General Gov't	0	0	0	0	0
	Bond 2016	Prior Yr Surplus Forward	93,626	0	3	0	3 *
	Bond 2019	Reserved Funds	0	0	0	0	0
	Bond 2019	Donations	0	0	0	0	0
	Bond 2019	Gain (Loss) Sale of Asset	0	0	0	0	0
	Bond 2019	Interest Income	10	10	0	0	0
	Bond 2019	Bond Proceeds	0	0	0	0	0
	Bond 2019	Transfers In	0	0	0	0	0
		BONDCONST2019 Total	<u>93,636</u>	<u>10</u>	<u>3</u>	<u>0</u>	<u>3</u>
		<b>BOND CONSTRUCTION TOTAL</b>	<u><u>93,636</u></u>	<u><u>10</u></u>	<u><u>3</u></u>	<u><u>0</u></u>	<u><u>3</u></u>



**City of Perkins Fiscal Year 2025 Proposed Budget - REVENUE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**SALES TAX  
LIBRARY  
FUND 10**

Dept.	Line Name	FY2023 Budgeted	FY2023 Actual^	FY2024 Budgeted	FY2024 as of 5/8/2024	FY2025 Proposed Budget
Tax Library	Prior Yr Surplus Forward	0	0	0	0	0
Tax Library	Reserved Funds	0	0	0	0	0
Tax Library	Donations	0	0	0	0	0
Tax Library	Gain (Loss) Sale of Asset	0	0	0	0	0
Tax Library	Interest Income	0	0	0	0	100
Tax Library	Misc Income	0	0	0	0	0
Tax Library	Rent / Lease	0	0	0	0	0
Tax Library	Sales Tax	0	0	0	0	83,333
Tax Library	Transfers In	0	0	0	0	0
	General Gov't Total	0	0	0	0	83,433
<b>SALES TAX LIBRARY TOTAL</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>83,433</u>

**SALES TAX  
PARKS/REC  
FUND 12**

Dept.	Line Name	FY2023 Budgeted	FY2023 Actual^	FY2024 Budgeted	FY2024 as of 5/8/2024	FY2025 Proposed Budget
Tax Park/Rec	Prior Yr Surplus Forward	0	0	0	0	0
Tax Park/Rec	Reserved Funds	0	0	0	0	0
Tax Park/Rec	Donations	0	0	0	0	0
Tax Park/Rec	Gain (Loss) Sale of Asset	0	0	0	0	0
Tax Park/Rec	Interest Income	0	0	0	0	100
Tax Park/Rec	Misc Income	0	0	0	0	0
Tax Park/Rec	Rent / Lease	0	0	0	0	0
Tax Park/Rec	Sales Tax	0	0	0	0	83,333
Tax Park/Rec	Transfers In	0	0	0	0	0
	General Gov't Total	0	0	0	0	83,433
<b>SALES TAX PARK/REC TOTAL</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>83,433</u>

**Annual totals**

6,305,968	5,345,644	6,675,724	4,053,920	5,959,568
-----------	-----------	-----------	-----------	-----------

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

An asterisk (\*) indicates funds reserved for special projects, which may or may not be spent, but are reflected as revenue because they are available. Examples include Animal Control building fund, Library savings account, Municipal Court juvenile fees, and Police asset forfeiture and Explorer funds. They are included in the expense line as well, to offset each other, also indicated by an asterisk.

~FY2024 Actual Expenses do not include encumbrances. Encumbrances by fund as of 3/31/23 are located on the last page of this report.

^As of 6/31/2022, prior to auditor adjusting journal entries.

<b>GENERAL FUND 01</b>	<b>Line Name</b>	<b>FY2023 Budgeted</b>	<b>FY2023 Actual~^</b>	<b>FY2024 Budgeted</b>	<b>FY2024 as of 5/10/2023</b>	<b>FY2025 Proposed Budget</b>
	GN ADM - Capital Outlay	15,125	14,249	22,850	17,312	8,500
	GN ADM - Donation Expens	2,580	0	0	0	0
	GN ADM - 2 Grant Expense	61,220	0	0	0	0
	GN ADN - CDBG Grant Admi	0	0	0	0	0
	GN ADM - 1 Grant Expense	14,411	14,411	61,220	61,220	0
	GN ADM - CARES Act 2020	62,532	36,939	15,681	3,000	10,000
	GN ADM - Am Resc Plan Ac	423,745	81,838	341,820	116,601	167,224
	<b>CAPITAL OUTLAY TOTAL</b>	<b>579,613</b>	<b>147,436</b>	<b>441,571</b>	<b>198,134</b>	<b>185,724</b>
	 GN ADM - Transfers Out	 22,381	 7,000	 64,188	 36,261	 32,553
	<b>FUND TRANSFERS TOTAL</b>	<b>22,381</b>	<b>7,000</b>	<b>64,188</b>	<b>36,261</b>	<b>32,553</b>
	 GN ADM - Computer Softwa	 5,283	 5,090	 4,783	 5,421	 6,250
	GN ADM - Insurance Claim	19,046	18,540	9,408	8,908	0
	GN ADM - Postage	1,720	946	800	1,315	1,449
	GN ADM - Supplies - Misc	7,044	6,247	6,500	4,336	7,035
	<b>MATERIALS &amp; SUPPLIES TOT</b>	<b>33,093</b>	<b>30,822</b>	<b>21,491</b>	<b>19,980</b>	<b>14,734</b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

GN ADM - Advertising	700	188	500	233	501
GN ADM - Auditing	7,595	7,625	8,440	8,400	8,800
GN ADM - Bad Debt/Collec	5,000	5,000	5,000	256	5,000
GN ADM - Computer Maint	5,250	3,726	6,000	4,117	9,250
GN ADM - Contract Servic	13,500	10,732	38,506	7,247	19,000
GN ADM - Dues & Subscrip	2,900	2,578	2,500	2,485	2,850
GN ADM - Economic Develo	1,305	1,305	1,410	1,553	1,700
GN ADM - Election Expens	5	0	1,500	10,451	1,500
GN ADM - Equipment Renta	0	0	0	0	0
GN ADM - Insurance	1,912	1,933	2,104	1,559	2,350
GN ADM - Settlement Paym	0	0	0	0	0
GN ADM - Maintenance & O	5,850	4,169	5,000	2,426	5,000
GN ADM - Mileage Reimbur	0	0	0	0	0
GN ADM - Rep & Maint - O	100	0	25	0	25
GN ADM - Service Charges	0	0	0	0	0
GN ADM - Telephone	1,969	1,946	2,000	1,934	2,250
GN ADM - Training	647	557	1,500	35	500
GN ADM - Utilities	525	716	710	361	600
GN ADM - To Balance Fund	22,431	0	0	0	0
OTHER SERVICES & CHARGES	69,689	40,475	75,195	41,056	59,326

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

GN ADM - Payroll Expense	107,170	106,882	112,340	103,871	128,856
GN ADM - Payroll - FICA	8,047	8,046	8,594	7,897	9,858
GN ADM - Payroll - Healt	21,489	21,489	21,500	11,074	20,300
GN ADM - Payroll - Pensi	5,032	4,440	4,876	2,668	5,592
GN ADM - Payroll - Unemp	775	610	643	726	643
GN ADM - Payroll - Work	568	395	1,066	282	1,160
PERSONAL SERVICES TOTAL	<u>143,081</u>	<u>141,862</u>	<u>149,019</u>	<u>126,517</u>	<u>166,409</u>
<b>General Gov't TOTAL</b>	<b>847,857</b>	<b>367,595</b>	<b>751,464</b>	<b>421,947</b>	<b>458,746</b>
AC - Capital Outlay	300	90	1,500	644	1,500
AC - Donation Expense	<u>63,347</u>	<u>244</u>	<u>63,243</u>	<u>0</u>	<u>63,343</u>
CAPITAL OUTLAY TOTAL	63,647	334	64,743	644	64,843
AC - Gas & Oil	1,699	709	800	519	483
AC - Postage	5	0	5	0	5
AC - Supplies	600	395	600	227	500
AC - Uniform	50	0	100	0	100
MATERIALS & SUPPLIES TOT	<u>2,354</u>	<u>1,104</u>	<u>1,505</u>	<u>746</u>	<u>1,088</u>
AC - Insurance	825	825	900	662	1,081
AC - Maint & Ops	8,990	7,572	5,290	5,584	9,000
AC - Spay/Neut Expenses	750	730	750	210	600
AC - Rep & Maint Vehicle	500	462	600	649	1,000
AC - Telephone	910	1,018	780	850	1,058
AC - Training	50	0	50	0	50
AC - Utilities	3,969	2,507	3,300	1,092	1,490
AC - Vet Exp	<u>1,500</u>	<u>43</u>	<u>1,250</u>	<u>196</u>	<u>715</u>
OTHER SERVICES & CHARGES	17,494	13,157	12,920	9,244	14,994

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**  
**Expense Categories as Required by Oklahoma Municipal Budget Act:**  
**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

AC - Payroll Exp	13,440	13,005	17,972	15,485	19,064
AC - Payroll-FICA	1,024	978	1,375	1,173	1,458
AC - Payroll - Health In	7,900	7,878	8,600	4,732	8,000
AC - Pension	1,346	1,346	1,582	604	1,676
AC - Unemployment	95	111	125	147	125
AC - Work Comp	918	638	1,617	447	1,716
PERSONAL SERVICES TOTAL	<u>24,723</u>	<u>23,956</u>	<u>31,271</u>	<u>22,589</u>	<u>32,039</u>
<b>Animal Control TOTAL</b>	<b>108,218</b>	<b>38,551</b>	<b>110,439</b>	<b>33,222</b>	<b>112,964</b>
Board Members - Maint &	4,076	4,260	1,500	1,657	1,500
OTHER SERVICES & CHARGES	<u>4,076</u>	<u>4,260</u>	<u>1,500</u>	<u>1,657</u>	<u>1,500</u>
Board Members - Payroll	3,600	3,550	3,600	2,950	3,600
Board Members - Payroll	275	272	275	226	275
Board Members - Pay- Wor	27	11	27	8	27
PERSONAL SERVICES TOTAL	<u>3,902</u>	<u>3,833</u>	<u>3,902</u>	<u>3,184</u>	<u>3,902</u>
<b>Board Members TOTAL</b>	<b>7,978</b>	<b>8,093</b>	<b>5,402</b>	<b>4,841</b>	<b>5,402</b>
City Attorney - Retainer	36,147	34,883	56,000	42,758	48,000
OTHER SERVICES & CHARGES	<u>36,147</u>	<u>34,883</u>	<u>56,000</u>	<u>42,758</u>	<u>48,000</u>
<b>City Attorney TOTAL</b>	<b>36,147</b>	<b>34,883</b>	<b>56,000</b>	<b>42,758</b>	<b>48,000</b>
City Clerk - Certificati	130	130	195	326	430
City Clerk - Training	50	0	50	36	400
OTHER SERVICES & CHARGES	<u>180</u>	<u>130</u>	<u>245</u>	<u>362</u>	<u>830</u>



**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

City Clerk - Payroll Exp	2,413	2,164	2,413	1,533	2,413
City Clerk - Payroll - F	184	163	184	116	184
City Clerk - Payroll - H	301	231	301	161	301
City Clerk - Payroll - P	197	93	104	42	104
City Clerk - Unemployment	0	0	0	0	0
City Clerk - Payroll - W	18	7	18	5	18
PERSONAL SERVICES TOTAL	<u>3,113</u>	<u>2,659</u>	<u>3,020</u>	<u>1,858</u>	<u>3,020</u>
<b>City Clerk TOTAL</b>	<b>3,293</b>	<b>2,789</b>	<b>3,265</b>	<b>2,220</b>	<b>3,850</b>
City Manager - Maint & O	200	62	200	15	200
City Manager - Telephone	780	810	780	660	780
City Manager - Training	100	37	2,000	2,606	3,000
OTHER SERVICES & CHARGES	<u>1,080</u>	<u>909</u>	<u>2,980</u>	<u>3,281</u>	<u>3,980</u>
City Manager - Payroll E	108,191	108,190	108,172	96,029	118,986
City Manager - Payroll-	8,061	8,162	8,275	7,276	9,102
City Manager - Health In	8,023	7,834	8,600	6,001	8,000
City Manager - Payroll-P	10,690	10,819	10,817	9,603	11,899
City Manager - Unemploym	190	248	257	281	257
City Mgr - Payroll - Wor	0	0	0	0	0
PERSONAL SERVICES TOTAL	<u>135,155</u>	<u>135,253</u>	<u>136,121</u>	<u>119,190</u>	<u>148,244</u>
<b>City Manager TOTAL</b>	<b>136,235</b>	<b>136,162</b>	<b>139,101</b>	<b>122,471</b>	<b>152,224</b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Emergency Mgmt- Capital	2,429	678	100	221	100
EM - 2 Grant Expense	0	0	18,911	18,911	0
EM - 1 Grant Expense	0	0	0	0	0
EM - State Aid SLA	0	0	0	0	0
CAPITAL OUTLAY TOTAL	<u>2,429</u>	<u>678</u>	<u>19,011</u>	<u>19,132</u>	<u>100</u>
EM - Donation Expense	0	0	0	0	0
Emergency Mgmt - Gas & O	3,820	2,565	2,400	2,614	3,000
Emergency Mgmt - Postage	5	0	5	0	5
Emergency Mgmt - Supplie	800	769	500	876	1,000
Emergency Mgmt - Uniform	450	361	250	295	250
EM - Abatement	2,214	0	2,000	0	2,000
MATERIALS & SUPPLIES TOT	<u>7,289</u>	<u>3,695</u>	<u>5,155</u>	<u>3,785</u>	<u>6,255</u>
Emergency Mgmt - Contrac	100	0	250	285	250
Emergency Mgmt - Insuran	1,466	1,477	1,613	1,179	1,923
Emergency Mgmt - Maint &	1,500	995	1,500	1,479	1,680
Emergency Mgmt-Pagers	0	0	0	0	0
Emergency Mgmt-Maint&Rep	500	460	500	506	500
Emergency Mgmt-Maint & R	1,300	1,389	1,000	1,564	1,500
Emergency Mgmt - Telepho	1,118	930	1,111	935	1,175
Emergency Mgmt - Trainin	400	296	700	1,286	1,000
Emergency Mgmt - Utiliti	2,486	1,375	1,650	847	1,198
OTHER SERVICES & CHARGES	<u>8,870</u>	<u>6,922</u>	<u>8,324</u>	<u>8,081</u>	<u>9,226</u>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Emergency Mgmt - Payroll	7,425	7,425	7,530	6,371	7,925
Emergency Mgmt - Payroll	547	569	576	486	606
Emergency Mgmt - Health	0	0	0	192	0
Emergency Mgmt-Payroll-P	0	0	0	145	344
Emergency Mgmt - Unemplo	0	0	327	0	0
Emergency Mgmt - Work Co	478	333	826	232	775
PERSONAL SERVICES TOTAL	<u>8,450</u>	<u>8,327</u>	<u>9,259</u>	<u>7,426</u>	<u>9,650</u>
<b>Emergency Management TOT</b>	<b>27,038</b>	<b>19,622</b>	<b>41,749</b>	<b>38,424</b>	<b>25,231</b>
Fire Dept - Capital Outl	3,289	3,052	5,300	3,170	5,000
FD - 2 Grant Expensed	0	0	0	0	0
Fire Dept - Payne Co Sal	0	0	0	0	0
CAPITAL OUTLAY TOTAL	<u>3,289</u>	<u>3,052</u>	<u>5,300</u>	<u>3,170</u>	<u>5,000</u>
FD - Donation Expense	0	0	0	0	0
Fire Dept - 1st RESP Run	2,432	2,432	2,500	2,240	2,500
Fire Dept - Gas & Oil	11,139	8,464	10,000	4,968	8,000
Fire Dept - Pagers / Rad	850	525	850	52	850
Fire Dept - Postage	5	23	5	11	5
Fire Dept - Supplies	800	805	900	1,674	1,900
Fire Dept - Uniforms	1,000	524	1,500	1,651	2,000
FD - Agency Assist Exp	100	0	100	0	100
MATERIALS & SUPPLIES TOT	<u>16,326</u>	<u>12,774</u>	<u>15,855</u>	<u>10,596</u>	<u>15,355</u>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Fire Dept - PYCF Sale Su	0	0	0	0	0
FD - Collection Fees	10	0	50	0	50
Fire Dept - Contract Ser	0	0	0	0	1,500
Fire Dept - Dues & Membe	9,307	2,083	5,000	1,640	7,500
Fire Dept - Fire Run Exp	16,500	16,406	19,000	11,736	17,000
FD - 1 Grant Expense	16,000	16,000	0	0	0
Fire Dept - Insurance	6,107	4,161	7,600	6,873	7,988
Fire Dept - Maintenance	9,000	8,963	7,500	6,798	9,300
Fire Dept - Rep &-Maint	2,100	1,168	3,000	709	3,300
FD - State Aid OKDAGFF	10,053	10,053	9,994	10,026	4,200
Fire Dept - Rep &-Maint	5,250	5,330	3,300	1,368	6,000
Fire Dept - Telephone	3,000	2,780	3,172	1,940	4,487
Fire Dept - Training	1,500	359	1,500	912	1,900
Fire Dept - 1st Resp Tra	5	0	5	0	5
Fire Dept - Utilities	6,750	6,010	5,166	3,855	6,199
OTHER SERVICES & CHARGES	85,582	73,314	65,287	45,856	69,429
Fire Dept - Payroll Exp	95,302	95,302	133,034	107,082	141,154
Fire Dept - Payroll - FI	7,427	7,425	10,177	8,311	10,798
Fire Dept - Payroll - He	10,800	10,115	25,800	12,645	24,000
Fire Dept - Payroll - Pe	14,361	14,549	19,625	15,781	20,762
Fire Dept - Unemployment	380	505	771	713	771
Fire Dept - Work Comp In	4,421	3,074	10,706	2,361	12,292
PERSONAL SERVICES TOTAL	132,691	130,969	200,113	146,893	209,777
<b>Fire Department TOTAL</b>	<b>237,888</b>	<b>220,109</b>	<b>286,555</b>	<b>206,515</b>	<b>299,561</b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Library - Book Purchases	7,200	7,180	7,200	4,932	8,000
Library - Capital Outlay	2,797	1,785	1,000	227	1,000
Library - BldgDon's/Expe	0	0	5,897	0	5,897
LB - 2 Grant Expense	50,300	327	50,000	0	50,000
CAPITAL OUTLAY TOTAL	60,297	9,293	64,097	5,159	64,897
LB - Donation Expense	1,015	123	1,215	0	1,165
Library - Postage	5	14	10	10	15
Library - Supplies - Mis	2,335	2,288	2,335	1,639	2,500
MATERIALS & SUPPLIES TOT	3,355	2,424	3,560	1,649	3,680
Library - Advertising	50	0	50	5	50
Library - Savings PYCF	3,560	0	3,560	0	3,646
Library - Certification	350	0	350	0	0
Library - Computer Maint	2,300	2,146	2,240	2,239	3,000
Library - Contract Servi	3,621	3,356	3,606	2,099	3,400
LB - 1 Grant Expense	3,000	3,024	0	0	0
Library - Insurance	4,979	5,057	5,500	4,061	6,591
Library - Maint & Operat	1,900	1,228	1,728	1,878	1,700
Library - Reading Progra	1,800	1,799	2,800	1,296	2,800
Library - Rep & Maint -	100	91	100	361	450
LB - State Aid Expense	4,809	4,609	2,287	1,798	2,000
Library - Telephone	983	901	1,072	832	1,041
Library - Training	250	20	250	0	100
Library - Travel	40	35	40	25	60
Library - Utilities	2,200	1,417	1,378	1,101	1,816
OTHER SERVICES & CHARGES	29,942	23,682	24,961	15,695	26,654

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Library - Payroll Expens	83,637	82,487	90,959	71,559	104,785
Library - Payroll - FICA	6,429	6,313	6,958	5,467	8,016
Library - Payroll - Heal	7,900	7,863	8,600	6,026	8,000
Library - Payroll -Pensi	1,782	1,725	1,769	953	1,862
Library - Unemployment	746	760	677	695	782
Library - Payroll - Work	554	355	846	245	943
PERSONAL SERVICES TOTAL	101,048	99,502	109,809	84,945	124,388
Library TOTAL	194,642	134,901	202,427	107,447	219,619
Municipal Court-Capital	1,000	515	1,000	176	1,000
CAPITAL OUTLAY TOTAL	1,000	515	1,000	176	1,000
Municipal Ct-Computer So	5	0	5	0	5
Municipal Court - Postag	5	0	5	0	5
Municipal Court - Suppli	500	300	500	233	500
MATERIALS & SUPPLIES TOT	510	300	510	233	510
MUNICIPAL COURT - PYCF J	8,324	63	9,537	0	9,637
Municipal Court-Bad Debt	0	0	0	0	10,000
Municipal Court - Dues/M	190	110	200	110	250
MC - Merchant Fees	0	0	0	0	0
Municipal Court - Prosec	10,000	7,043	12,000	6,210	12,000
Municipal Court - Maint	500	269	2,500	29	2,500
Municipal Court - Refund	0	0	0	0	0
Municipal Court - Retain	19,000	19,000	19,000	18,500	21,800
MUNICIPAL COURT - Teleph	480	498	480	406	1,500
Municipal Court - Traini	550	275	550	250	550
OTHER SERVICES & CHARGES	39,044	27,258	44,267	25,505	58,237

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Municipal Court - Payrol	64,364	59,802	64,300	54,700	83,145
Municipal Court - Payrol	3,878	3,488	4,919	3,289	6,361
Municipal Court - Health	7,900	7,862	8,600	6,011	8,000
Municipal Court - Pensio	2,699	2,595	2,791	1,510	2,053
Municipal Court - Unempl	190	248	257	273	362
Municipal Court - Work C	429	298	789	211	883
PERSONAL SERVICES TOTAL	<u>79,460</u>	<u>74,293</u>	<u>81,656</u>	<u>65,993</u>	<u>100,804</u>
<b>Municipal Court TOTAL</b>	<b>120,014</b>	<b>102,366</b>	<b>127,433</b>	<b>91,908</b>	<b>160,551</b>
Park & Rec - Capital Ou	<u>8,500</u>	<u>6,887</u>	<u>46,500</u>	<u>32,733</u>	<u>2,500</u>
CAPITAL OUTLAY TOTAL	8,500	6,887	46,500	32,733	2,500
PR - Donation Expense	0	0	0	0	6,465
Park & Rec - Equipment (	2,840	2,626	1,500	1,252	5
Park & Rec - Gas & Oil	2,500	2,206	2,328	2,513	3,300
Park & Rec - Postage	5	0	5	0	0
Park & Rec - Supplies	9,000	7,108	7,400	7,180	9,000
Park & Rec - Rec Uniform	3,700	3,732	5,000	4,530	5,500
Park & Rec - Trophies	1,700	898	1,500	578	1,500
Park & Rec - Uniforms (E	0	0	0	0	200
MATERIALS & SUPPLIES TOT	<u>19,745</u>	<u>16,569</u>	<u>17,733</u>	<u>16,054</u>	<u>25,970</u>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Park & Rec - Advertising	600	637	350	247	200
Park & Rec - Contract La	7,450	5,868	4,000	2,855	5,000
PR - 1 Grant Expense	0	0	0	0	0
Park & Rec - Insurance	2,127	2,137	3,780	2,259	4,502
Park & Rec - Dues/Mbrshp	10	0	100	0	50
Park & Rec - League Fees	600	600	2,400	880	750
Park & Rec - Maint & Ops	6,193	5,080	15,240	11,894	16,803
Park & Rec - Mileage Rei	0	0	0	0	0
Park & Rec --Repair/Mtn	3,145	2,337	1,200	0	1,000
Park & Rec - Rep/Maint-V	2,400	2,373	2,000	386	750
Park & Rec - Telephone	780	562	750	520	650
Park & Rec - Utilities	4,900	4,038	4,600	3,541	4,400
OTHER SERVICES & CHARGES	28,205	23,632	34,420	22,582	34,105
Park & Rec - Payroll Exp	40,540	40,504	39,512	33,894	56,825
Park & Rec - Payroll - F	2,872	2,863	3,023	2,517	4,347
Park & Rec - Health Ins	6,900	5,827	8,600	6,430	8,000
Park & Rec - Payroll - P	1,382	1,004	1,715	910	1,271
Park & Rec - Unemployemen	190	219	400	421	362
Park & Rec - Payroll-Wor	1,354	979	2,478	686	3,410
PERSONAL SERVICES TOTAL	53,238	51,397	55,728	44,860	74,215
Park Department TOTAL	109,688	98,485	154,381	116,228	136,790
PI - Capital Outlay	31,880	27,747	12,500	1,350	500
CAPITAL OUTLAY TOTAL	31,880	27,747	12,500	1,350	500



**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Permit Inspect - Gas & O	0	0	0	0	0
Permit Inspect - Postage	5	0	5	8	20
Permit Inspect - Supplie	50	0	50	0	20
MATERIALS & SUPPLIES TOT	<u>55</u>	<u>0</u>	<u>55</u>	<u>8</u>	<u>40</u>
Permit Inspect - Contrac	16,300	15,250	14,400	13,910	18,000
Permit Inspect - Fines/A	0	0	0	0	0
Permit Inspect - Insuran	99	102	110	81	149
Permit Inspect - State F	1,300	936	1,200	968	1,500
Permit Inspect - Maint &	250	343	250	12,208	500
Permit Inspect - Mileage	0	0	0	0	0
Permit Inspect-Rep & Mai	0	0	0	0	0
Permit Inspect - Telepho	0	0	0	0	0
Permit Inspect - Trainin	500	0	500	0	500
OTHER SERVICES & CHARGES	<u>18,449</u>	<u>16,631</u>	<u>16,460</u>	<u>27,166</u>	<u>20,649</u>
Permit Inspect - Payroll	0	0	0	0	0
Permit Inspect - Payroll	0	0	0	0	0
Permit Inspect-Payroll-H	0	0	0	0	0
Permit Inspect-Payroll-P	0	0	0	0	0
Permit Inspect-Payroll-U	0	0	0	0	0
Permit Inspect-Payroll-W	0	0	0	0	0
PERSONAL SERVICES TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Permit Inspection TOTAL</b>	<b>50,384</b>	<b>44,378</b>	<b>29,015</b>	<b>28,524</b>	<b>21,189</b>
Plan/Flood Comm - Maint/	5,300	252	800	100	1,000
OTHER SERVICES & CHARGES	<u>5,300</u>	<u>252</u>	<u>800</u>	<u>100</u>	<u>1,000</u>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Plan/Floodplain Comm. TO	5,300	252	800	100	1,000
Police Dept - Capital Ou	2,500	1,204	5,000	0	5,000
PD - 2 Grant Expensed	0	0	0	0	0
CAPITAL OUTLAY TOTAL	2,500	1,204	5,000	0	5,000
Police Dept - Gas & Oil	22,400	21,890	20,000	21,539	24,500
Police Dept - Postage	30	0	30	0	30
Police Dept - Supplies	2,500	1,341	3,500	712	3,000
Police Dept - Uniforms	11,000	10,736	10,500	8,334	10,500
MATERIALS & SUPPLIES TOT	35,930	33,967	34,030	30,585	38,030
Police Dept - Advertisin	1,250	874	50	468	50
Police Dept - Asset Forf	2,452	0	2,452	2,130	2,462
Police Dept - Contract L	2,966	81	3,100	975	2,800
PD - Donation Expense	0	0	0	0	0
PD - Explorer Donation E	417	0	417	0	417
PD - School Resource Pro	338	0	338	0	338
Police Dept - Dispatchin	12,000	12,000	12,000	11,000	12,000
Police Dept - Dues & Sub	600	0	500	750	750
Police Dept - FOP Expens	100	0	500	0	100
PD - 1 Grant Expense	0	0	0	0	0
Police Dept - Insurance	8,291	8,240	10,000	7,679	13,468
Police Dept - Jail Exp /	4,000	1,619	9,000	-940	4,000
Police Dept - Maint & Op	24,420	17,390	23,000	15,612	30,000
PD - Rep & Maint - Equip	750	40	750	80	500
PD - Repair & Maint - Of	0	0	0	0	0
PD - Repair & Maint - Ve	20,000	20,074	14,000	17,865	14,000
Police Dept - Reserve Ex	100	0	100	0	5

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Police Dept - Telephone	8,800	6,596	6,825	5,317	6,600
Police Dept - Training	6,000	5,258	5,000	2,533	5,000
Police Dept - Utilities	3,000	2,164	1,780	1,790	2,235
OTHER SERVICES & CHARGES	<u>95,484</u>	<u>74,338</u>	<u>89,812</u>	<u>65,258</u>	<u>94,725</u>
Police Dept - Payroll Ex	330,099	323,631	343,048	288,789	371,505
Police Dept - Payroll -	25,630	25,354	28,462	22,840	30,639
Police Dept - Health Ins	51,300	49,559	60,200	39,349	56,000
Police Dept - Payroll -P	39,310	39,280	44,596	36,817	47,885
Police Dept - Unemployme	2,103	1,881	1,799	2,209	1,832
Police - Payroll - Work	14,712	11,109	28,482	7,811	29,529
Police Dept - Overtime	18,500	13,514	20,000	12,974	20,000
PERSONAL SERVICES TOTAL	<u>481,654</u>	<u>464,329</u>	<u>526,587</u>	<u>410,788</u>	<u>557,390</u>
<b>Police Department TOTAL</b>	<b>615,568</b>	<b>573,838</b>	<b>655,429</b>	<b>506,631</b>	<b>695,145</b>
Streets - Capital Out	111,327	0	113,781	0	113,781
CAPITAL OUTLAY TOTAL	<u>111,327</u>	<u>0</u>	<u>113,781</u>	<u>0</u>	<u>113,781</u>
Streets - Gas & Oil	4,800	3,507	4,368	3,297	6,412
Streets - Signs	0	0	0	0	0
Streets - Supplies	100	75	125	0	100
MATERIALS & SUPPLIES TOT	<u>4,900</u>	<u>3,582</u>	<u>4,493</u>	<u>3,297</u>	<u>6,512</u>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Streets & Alleys -Contra	0	0	0	0	0
SA - 1 Grant Expense	1,500	0	0	0	0
Streets - Insurance	1,968	2,013	2,229	1,374	2,065
Streets - Maint & Ops	5,700	5,008	3,600	2,650	5,532
Streets - Rep & Mnt/Eqp	750	101	750	486	1,000
Streets - Rep & Mtn/Veh	2,000	1,705	1,000	2,253	2,300
Streets - Telephone	0	0	0	0	0
Streets - Tree Trimming	0	0	0	0	0
Streets - Utilities	67,000	62,250	70,581	49,760	68,907
OTHER SERVICES & CHARGES	<u>78,918</u>	<u>71,077</u>	<u>78,160</u>	<u>56,523</u>	<u>79,804</u>
Streets - Payroll Exp	7,629	6,279	8,652	5,540	8,785
Streets - Payroll-FICA	627	480	662	424	672
Streets - Health Ins	0	0	0	0	0
Streets - Pension	0	0	0	0	0
Streets - Unemploymnt	86	66	100	89	100
Streets - Payroll-WkCmp	600	284	720	199	703
PERSONAL SERVICES TOTAL	<u>8,942</u>	<u>7,108</u>	<u>10,134</u>	<u>6,252</u>	<u>10,260</u>
<b>Streets &amp; Alleys TOTAL</b>	<b>204,087</b>	<b>81,767</b>	<b>206,568</b>	<b>66,072</b>	<b>210,357</b>
<b>GENERAL TOTAL</b>	<b><u>2,704,337</u></b>	<b><u>1,863,793</u></b>	<b><u>2,770,028</u></b>	<b><u>1,789,309</u></b>	<b><u>2,550,629</u></b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

**PERKINS  
PUBLIC  
WORKS  
FUND 02**

Line Name	FY2023 Budgeted	FY2023 Actual~^	FY2024 Budgeted	FY2024 as of 5/10/2023	FY2025 Proposed Budget
PW ADM - Capital Outlay	6,050	5,409	20,250	14,732	18,000
PW ADM - 1 Grant Expense	2,000	0	0	0	0
PW ADM - ARPA-Iowa-WatTw	0	0	0	0	0
PW ADM - ARPA-OWRB-WtrTw	0	0	0	0	0
PW ADM - ARPA-Iowa-LiftS	0	0	0	0	0
PW ADM - ARPA-OWRB-LiftS	0	0	0	0	0
CAPITAL OUTLAY TOTAL	<u>8,050</u>	<u>5,409</u>	<u>20,250</u>	<u>14,732</u>	<u>18,000</u>
 PW ADM - Amort - Bond Is	0	0	0	0	0
PW ADM - Interest Expens	0	0	0	0	0
PW ADM - Loan Pmt SNB F2	19,520	19,520	20,000	20,367	0
PW ADM - Loan Pmt Stroud	0	0	0	0	0
PW ADM - Loan Pmt Trctr/	10,284	10,283	10,284	10,283	10,284
PW ADM - Loan-OWRB-ORF-0	334,643	334,643	334,643	306,756	334,643
PW ADM - Loan-OWRB-FAP-0	0	0	0	0	0
PW ADM - Loan-OWRB-CWSRF	0	0	0	0	0
DEBT SERVICE TOTAL	<u>364,447</u>	<u>364,446</u>	<u>364,927</u>	<u>337,406</u>	<u>344,927</u>
 PW ADM - Transfers Out	258,017	200,000	250,000	0	250,000
FUND TRANSFERS TOTAL	<u>258,017</u>	<u>200,000</u>	<u>250,000</u>	<u>0</u>	<u>250,000</u>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

PW ADM - Computer Softwa	5,090	5,090	7,783	5,421	8,000
PW ADM - Gas & Oil	0	0	0	0	0
PW ADM - Insurance Claim	3,505	3,000	5	0	5
PW ADM - Postage	11,997	11,109	8,000	11,163	14,042
PW ADM - Supplies - Misc	7,244	6,219	6,004	4,240	7,250
MATERIALS & SUPPLIES TOT	<u>27,836</u>	<u>25,417</u>	<u>21,792</u>	<u>20,824</u>	<u>29,297</u>
PW ADM - Advertising	1,200	816	500	662	500
PW ADM - Auditing	8,250	7,625	8,440	8,400	8,800
PW ADM - Bad Debt Expens	5	0	0	4,641	5,000
PW ADM - Computer Maint	4,250	3,726	6,000	4,117	9,250
PW ADM - Contract Servic	16,000	10,921	12,506	7,247	15,000
PW ADM - Dues & Subscrip	2,707	2,657	2,500	2,485	3,850
PW ADM - Economic Develo	1,305	1,305	1,410	1,553	1,700
PW ADM - Equipment Renta	0	0	0	0	0
PW ADM - Insurance	1,912	1,933	2,084	1,559	2,581
PW ADM - Util Exchg Fees	1,062	1,110	1,113	840	1,117
PW ADM - Merchant Fees	0	0	0	0	0
PW ADM - Trustee Fee	1,600	1,100	1,600	600	1,600
PW ADM - RWD#3 Settlemen	0	0	0	0	0
PW ADM - Maintenance & O	5,650	4,171	5,000	2,502	5,600
PW ADM - Mileage Reimbur	0	0	0	0	0
PW ADM - Over / Short	25	21	40	49	50
PW ADM - Meter Refunds	31,000	23,235	25,000	11,782	19,000
PW ADM - Rep & Maint -Of	10	0	150	0	150

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

PW ADM - Repairs & Maint	0	0	0	0	0
PW ADM - Legal Services	0	0	25,000	6,947	15,000
PW ADM - Service Charges	0	0	0	0	0
PW ADM - Telephone	2,690	2,435	2,750	2,248	2,783
PW ADM - Training	708	558	1,500	35	500
PW ADM - Utilities	775	775	710	361	600
OTHER SERVICES & CHARGES	79,149	62,387	96,303	56,028	93,081
PW ADM - Payroll Expense	128,410	123,570	142,552	131,876	164,000
PW ADM - Payroll - FICA	9,600	9,318	10,905	10,042	12,546
PW ADM - Payroll - Healt	24,016	23,245	30,100	23,353	28,300
PW ADM - Payroll - Pensi	5,477	5,017	6,187	3,263	7,118
PW ADM - Payroll - Unemp	1,065	862	900	1,021	900
PW ADM - Payroll - Work	553	521	1,402	371	1,476
PERSONAL SERVICES TOTAL	169,121	162,533	192,046	169,924	214,340
<b>General Gov't TOTAL</b>	<b>906,620</b>	<b>820,192</b>	<b>945,318</b>	<b>598,915</b>	<b>949,645</b>
Sanitation - Maint & Ope	341,700	333,012	349,294	262,587	322,426
OTHER SERVICES & CHARGES	341,700	333,012	349,294	262,587	322,426
Sanitation TOTAL	341,700	333,012	349,294	262,587	322,426
Sewer - Capital Outlay	141,874	3,092	138,782	140,471	1,000
Sewer - 1 Grant Expense	0	0	2,000	0	0
Sewer - WWTP - Construct	0	0	0	0	0
CAPITAL OUTLAY TOTAL	141,874	3,092	140,782	140,471	1,000
Sewer - Supplies - Misc	800	449	1,000	1,502	400
MATERIALS & SUPPLIES TOT	800	449	1,000	1,502	400

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Sewer - Certification Fe	1,415	1,003	1,500	735	1,622
Sewer - Chemicals - Test	50	0	50	0	50
Sewer - Chemicals - Trea	19,190	13,893	13,000	7,718	14,300
Sewer - Contract Service	9,600	8,065	105,370	99,700	124,270
Sewer - Dues & Subscript	0	0	0	0	0
Sewer - Equipment Rental	5	0	50	0	50
Sewer - Insurance	12,500	12,442	13,418	10,033	15,468
Sewer - License Fees	3,232	0	4,500	0	4,590
Sewer - Lab Testing	15,500	10,375	12,023	7,829	11,426
Sewer - Maint & Operatio	3,400	2,490	39,150	39,009	4,205
Sewer - Repairs & Maint	600	0	1,200	199	400
Sewer - Utilities	48,862	47,160	148,212	121,197	66,999
OTHER SERVICES & CHARGES	114,354	95,427	338,473	286,419	243,380
 Sewer - Payroll Expense	 92,905	 76,135	 107,631	 83,774	 41,734
Sewer - Payroll - FICA	5,388	5,393	8,234	5,988	3,193
Sewer - Payroll - Health	9,080	9,079	17,200	10,520	8,000
Sewer - Payroll - Pensio	2,331	2,330	4,671	2,206	1,269
Sewer - Payroll - Unempl	380	513	514	543	257
Sewer - Payroll - Work C	3,387	3,338	8,960	2,375	3,339
PERSONAL SERVICES TOTAL	113,471	96,789	147,210	105,406	57,792
 <b>Sewer TOTAL</b>	 <b>370,499</b>	 <b>195,758</b>	 <b>627,465</b>	 <b>533,797</b>	 <b>302,572</b>
 Water - Capital Outlay	 12,000	 1,189	 3,000	 2,711	 3,000
Water - 2 Grant Expensed	0	0	10,000	10,000	0
Water - 1 Grant Expense	49,008	0	49,008	48,200	0
WATER - Auto Meter Sys C	0	0	0	0	0
CAPITAL OUTLAY TOTAL	61,008	1,189	62,008	60,911	3,000



**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

Water - Certification Fe	1,500	1,003	1,613	735	2,400
Water - Chemicals - Test	50	0	0	0	0
Water - Chemicals - Trea	28,500	25,905	26,000	7,744	16,000
Water - Meter Reader	0	0	0	0	0
Water - Dues & Subscript	1,395	1,395	1,500	0	1,500
Water - Insurance	6,750	6,844	7,425	5,574	8,666
Water - License Fees	4,917	1,913	3,992	0	4,072
Water - Lab Testing	9,084	5,099	9,992	8,460	11,758
Water - Maint & Operatio	2,162	2,195	2,100	2,392	3,380
Water - Repairs & Maint	250	0	250	169	50
Water - Utilities	18,603	18,723	18,862	15,056	17,915
Water - Well Leases	2,400	2,400	2,400	2,200	2,400
OTHER SERVICES & CHARGES	75,611	65,477	74,134	42,330	68,141
Water - Payroll Expense	0	0	0	0	0
Water - Payroll - FICA	0	0	0	0	0
Water - Payroll - Health	0	0	0	0	0
Water - Payroll - Pensio	0	0	0	0	0
Water - Payroll - Unempl	0	0	0	0	0
Water - Payroll - Work C	0	0	0	0	0
PERSONAL SERVICES TOTAL	0	0	0	0	0
<b>Water TOTAL</b>	<b>136,619</b>	<b>66,666</b>	<b>136,142</b>	<b>103,241</b>	<b>71,141</b>
PW OP - Capital Outlay	2,300	1,704	500	1,485	1,500
CAPITAL OUTLAY TOTAL	2,300	1,704	500	1,485	1,500

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

PW OP - Gas & Oil	15,383	14,994	17,143	12,952	16,465
PW OP - Postage	100	9	1,500	0	100
PW OP - Supplies - Misc	1,800	1,122	1,900	1,188	1,500
PW OP - Uniform/Person E	2,100	1,701	4,000	2,068	4,000
PW OP - SURPLUS SALES PU	0	0	0	0	0
MATERIALS & SUPPLIES TOT	<u>19,383</u>	<u>17,825</u>	<u>24,543</u>	<u>16,209</u>	<u>22,065</u>
PW OP - Advertising	5	0	5	0	5
PW OP - Certification Fe	5	0	5	0	5
PW OP - Computer Maint &	2,280	1,036	1,000	2,803	3,000
PW OP - Contract Service	1,000	680	1,000	480	1,000
PW OP - Dues & Subscript	0	0	0	0	0
PW OP - Equipment Rental	100	0	50	0	50
PW OP - Insurance	1,589	1,599	1,461	2,224	4,385
PW OP - Maintenance & Op	3,640	3,051	7,850	6,782	15,500
PW OP - Equip Repair/Mai	200	0	200	0	0
PW OP - Repairs &-Maint	3,500	3,291	1,500	5,110	3,000
PW OP - Telephone	4,072	4,072	3,700	3,481	3,806
PW OP - Training	500	642	5,500	1,433	11,000
PW OP - Utilities	1,339	1,339	1,210	604	1,350
OTHER SERVICES & CHARGES	<u>18,230</u>	<u>15,709</u>	<u>23,481</u>	<u>22,917</u>	<u>43,101</u>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

PW OP - Payroll Expense	159,272	158,532	203,180	152,999	219,057
PW OP - Payroll - FICA	11,917	12,013	15,543	11,622	16,758
PW OP - Payroll - Health	31,600	29,978	43,000	25,112	40,000
PW OP - Payroll - Pensio	6,689	6,563	8,818	3,768	9,507
PW OP - Payroll - Unempl	1,360	1,036	1,285	1,201	1,285
PW OP - Payroll - Work C	6,004	5,393	16,915	4,010	17,525
PERSONAL SERVICES TOTAL	<u>216,842</u>	<u>213,515</u>	<u>288,741</u>	<u>198,712</u>	<u>304,132</u>
 <b>PPWA -OPS TOTAL</b>	 <b>256,755</b>	 <b>248,754</b>	 <b>337,265</b>	 <b>239,323</b>	 <b>370,798</b>
 <b>PPWA TOTAL</b>	 <b><u>2,012,193</u></b>	 <b><u>1,664,381</u></b>	 <b><u>2,395,484</u></b>	 <b><u>1,737,862</u></b>	 <b><u>2,016,582</u></b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

<b>CAPITAL IMPROVE- MENT FUND 03</b>	<b>Line Name</b>	<b>FY2023 Budgeted</b>	<b>FY2023 Actual~^</b>	<b>FY2024 Budgeted</b>	<b>FY2024 as of 5/10/2023</b>	<b>FY2025 Proposed Budget</b>
	PUB SAF - To Reserved Fu	15,000	0	0	0	64,219
	CAP IMP - Reserved Funds	0	0	15,000	0	10,000
	CAP IMP - To Balance Fun	0	0	0	0	0
	<b>CAPITAL OUTLAY TOTAL</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>74,219</b>
	 CAP IMP - Transfers Out	 50,284	 49,803	 65,284	 50,284	 10,284
	<b>FUND TRANSFERS TOTAL</b>	<b>50,284</b>	<b>49,803</b>	<b>65,284</b>	<b>50,284</b>	<b>10,284</b>
	 <b>General Gov't TOTAL</b>	 <b>65,284</b>	 <b>49,803</b>	 <b>80,284</b>	 <b>50,284</b>	 <b>84,503</b>
	 PUB SAF - Emergency Mgmt	 26,500	 8,704	 52,500	 51,124	 25,091
	<b>CAPITAL OUTLAY TOTAL</b>	<b>26,500</b>	<b>8,704</b>	<b>52,500</b>	<b>51,124</b>	<b>25,091</b>
	 <b>Emergency Management TOT</b>	 <b>26,500</b>	 <b>8,704</b>	 <b>52,500</b>	 <b>51,124</b>	 <b>25,091</b>
	 CAP IMP - Fire Dpt	 0	 0	 0	 0	 0
	PUB SAF - Fire Dept	70,000	53,512	39,578	18,578	51,840
	<b>CAPITAL OUTLAY TOTAL</b>	<b>70,000</b>	<b>53,512</b>	<b>39,578</b>	<b>18,578</b>	<b>51,840</b>
	 <b>Fire Department TOTAL</b>	 <b>70,000</b>	 <b>53,512</b>	 <b>39,578</b>	 <b>18,578</b>	 <b>51,840</b>
	 CAP IMP - Library	 36,000	 21,065	 2,500	 0	 2,500
	<b>CAPITAL OUTLAY TOTAL</b>	<b>36,000</b>	<b>21,065</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>
	 <b>Library TOTAL</b>	 <b>36,000</b>	 <b>21,065</b>	 <b>2,500</b>	 <b>0</b>	 <b>2,500</b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**  
**Expense Categories as Required by Oklahoma Municipal Budget Act:**  
**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

PUB SAF - Police Dept	139,862	136,405	162,921	119,558	35,205
CAPITAL OUTLAY TOTAL	<u>139,862</u>	<u>136,405</u>	<u>162,921</u>	<u>119,558</u>	<u>35,205</u>
<b>Police Department TOTAL</b>	<b>139,862</b>	<b>136,405</b>	<b>162,921</b>	<b>119,558</b>	<b>35,205</b>
CAP IMP - Street	34,953	20,249	45,749	18,880	39,768
CAPITAL OUTLAY TOTAL	<u>34,953</u>	<u>20,249</u>	<u>45,749</u>	<u>18,880</u>	<u>39,768</u>
<b>Streets &amp; Alleys TOTAL</b>	<b>34,953</b>	<b>20,249</b>	<b>45,749</b>	<b>18,880</b>	<b>39,768</b>
CAP IMP - Sewer	211,488	106,671	123,701	176,163	311,940
CAPITAL OUTLAY TOTAL	<u>211,488</u>	<u>106,671</u>	<u>123,701</u>	<u>176,163</u>	<u>311,940</u>
<b>Sewer TOTAL</b>	<b>211,488</b>	<b>106,671</b>	<b>123,701</b>	<b>176,163</b>	<b>311,940</b>
CAP IMP - Water	126,853	67,869	313,590	87,412	148,825
CAPITAL OUTLAY TOTAL	<u>126,853</u>	<u>67,869</u>	<u>313,590</u>	<u>87,412</u>	<u>148,825</u>
<b>Water TOTAL</b>	<b>126,853</b>	<b>67,869</b>	<b>313,590</b>	<b>87,412</b>	<b>148,825</b>
CAP IMP - PW OP	49,500	49,552	45,000	0	716
CAPITAL OUTLAY TOTAL	<u>49,500</u>	<u>49,552</u>	<u>45,000</u>	<u>0</u>	<u>716</u>
<b>PPWA -PW OPS TOTAL</b>	<b>49,500</b>	<b>49,552</b>	<b>45,000</b>	<b>0</b>	<b>716</b>
<b>CAPITAL IMPRVMT TOTAL</b>	<b>760,440</b>	<b>513,830</b>	<b>865,823</b>	<b>521,999</b>	<b>700,388</b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

**PERKINS  
IND'AL  
DEV.  
FUND 05**

Line Name	FY2023 Budgeted	FY2023 Actual~^	FY2024 Budgeted	FY2024 as of 5/10/2023	FY2025 Proposed Budget
Red Bud - LOAN PAYMENT	0	0	0	0	0
DEBT SERVICE TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PIDA - Transfers Out	111,277	111,277	0	0	0
FUND TRANSFERS TOTAL	<u>111,277</u>	<u>111,277</u>	<u>0</u>	<u>0</u>	<u>0</u>
Red Bud - OPERATING EXPE	0	0	0	0	0
MATERIALS & SUPPLIES TOT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PIDA - Economic Developm	0	0	0	0	0
PIDA - Maintenance & Ope	1,600	1,600	1,650	1,650	1,892
OTHER SERVICES & CHARGES	<u>1,600</u>	<u>1,600</u>	<u>1,650</u>	<u>1,650</u>	<u>1,892</u>
<b>General Gov't TOTAL</b>	<b>112,877</b>	<b>112,877</b>	<b>1,900</b>	<b>1,650</b>	<b>1,892</b>
<b>PIDA TOTAL</b>	<b><u>112,877</u></b>	<b><u>112,877</u></b>	<b><u>1,900</u></b>	<b><u>1,650</u></b>	<b><u>1,892</u></b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

**OKLA.  
TERR.  
PLAZA  
FUND 06**

Line Name	FY2023 Budgeted	FY2023 Actual~^	FY2024 Budgeted	FY2024 as of 5/10/2023	FY2025 Proposed Budget
OTP - Capital Outlay	6,074	2,119	27,235	24,948	500
OTP - Donation Expense	0	0	0	0	0
CAPITAL OUTLAY TOTAL	<u>6,074</u>	<u>2,119</u>	<u>27,235</u>	<u>24,948</u>	<u>500</u>
OTP - Depreciation Expen	0	0	0	0	0
DEPRECIATION EXPENSE TOT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTP - Transfer Out	0	0	0	0	0
FUND TRANSFERS TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTP - Gas & Oil	700	444	506	343	685
OTP - Supplies	1,175	853	1,200	1,331	2,433
MATERIALS & SUPPLIES TOT	<u>1,875</u>	<u>1,297</u>	<u>1,706</u>	<u>1,673</u>	<u>3,118</u>
OTP - Advertising	100	0	1,500	0	1,000
OTP - Contract Labor	4,680	2,100	9,950	8,200	4,700
OTP - Insurance	13,220	13,135	14,220	9,785	15,009
OTP - Maint & Ops	2,000	1,968	6,350	4,363	3,886
OTP - Repair & Maint - E	300	256	450	0	450
OTP - Vehicle Repair	400	249	400	184	400
OTP - Telephone	580	405	1,780	525	1,780
OTP - Utilities	12,585	11,035	11,213	7,201	9,900
OTP - To Balance Fund Bu	0	0	0	0	0
OTHER SERVICES & CHARGES	<u>33,865</u>	<u>29,147</u>	<u>45,863</u>	<u>30,257</u>	<u>37,125</u>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

OTP - Payroll Expense	17,972	14,195	17,972	17,740	25,237
OTP - Payroll - FICA	1,304	1,048	1,375	1,345	1,931
OTP- Payroll Health Insu	0	0	0	1,504	0
OTP- Payroll Pension Exp	0	0	0	238	0
OTP - Payroll Unemploye	95	111	125	147	175
OTP - Payroll - Workcomp	820	570	1,446	421	1,467
PERSONAL SERVICES TOTAL	<u>20,191</u>	<u>15,924</u>	<u>20,918</u>	<u>21,394</u>	<u>28,810</u>
 <b>General Gov't TOTAL</b>	 <b>62,005</b>	 <b>48,489</b>	 <b>95,722</b>	 <b>78,273</b>	 <b>69,553</b>
 <b>OTPT TOTAL</b>	 <b><u>62,005</u></b>	 <b><u>48,489</u></b>	 <b><u>95,722</u></b>	 <b><u>78,273</u></b>	 <b><u>69,553</u></b>



**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

<b>BOND DEBT SVC. FUND 07</b>	<b>Line Name</b>	<b>FY2023 Budgeted</b>	<b>FY2023 Actual~^</b>	<b>FY2024 Budgeted</b>	<b>FY2024 as of 5/10/2023</b>	<b>FY2025 Proposed Budget</b>
	BOND DEBT - Bond Issue C	0	0	0	0	0
	BONDDEBT - Loan GO Bond	281,885	281,885	274,635	274,635	268,546
	BOND DEBT - To Bal Fund	190,858	0	184,270	0	179,809
	DEBT SERVICE TOTAL	<u>472,743</u>	<u>281,885</u>	<u>458,905</u>	<u>274,635</u>	<u>448,355</u>
	BOND DEBT - Transfers Ou	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	FUND TRANSFERS TOTAL	0	0	0	0	0
	<b>General Gov't TOTAL</b>	<b>472,743</b>	<b>281,885</b>	<b>458,905</b>	<b>274,635</b>	<b>448,355</b>
	<b>BONDDEBT TOTAL</b>	<b><u>472,743</u></b>	<b><u>281,885</u></b>	<b><u>458,905</u></b>	<b><u>274,635</u></b>	<b><u>448,355</u></b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

**LIBRARY  
TRUST  
FUND 08**

Line Name	FY2023 Budgeted	FY2023 Actual~^	FY2024 Budgeted	FY2024 as of 5/10/2023	FY2025 Proposed Budget
LBTR - Capital Outlay	66,771	23,548	45,202	8,185	1,171
LBTR - Grant 2 Expense	0	0	0	0	0
CAPITAL OUTLAY TOTAL	<u>66,771</u>	<u>23,548</u>	<u>45,202</u>	<u>8,185</u>	<u>1,171</u>
LBTR - Loan/Debt Svc	0	0	0	0	0
DEBT SERVICE TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
LBTR - Depreciation Expe	0	0	0	0	0
DEPRECIATION EXPENSE TOT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
LBTR - Transfers Out	0	0	0	0	0
FUND TRANSFERS TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
LBTR - Donation Expense	0	0	0	0	0
LBTR - Postage	5	0	5	0	5
LBTR - Supplies	1,425	0	600	0	500
MATERIALS & SUPPLIES TOT	<u>1,430</u>	<u>0</u>	<u>605</u>	<u>0</u>	<u>505</u>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

LBTR - Advertising	15	0	15	0	5
LBTR - Contract Labor	17,232	3,760	34,228	1,600	1,172
LBTR - Grant 1 Expense	0	0	5,295	4,383	0
LBTR - Insurance	889	840	924	694	1,062
LBTR - Maint & Ops	900	0	1,200	0	1,000
LBTR - Utilities	500	350	390	297	385
LBTR - To Balance Fund B	0	0	0	0	0
OTHER SERVICES & CHARGES	<u>19,536</u>	<u>4,950</u>	<u>42,052</u>	<u>6,973</u>	<u>3,624</u>
<b>General Gov't TOTAL</b>	<b>87,737</b>	<b>28,498</b>	<b>87,859</b>	<b>15,158</b>	<b>5,300</b>
<b>LIBRARY TRUST TOTAL</b>	<b><u>87,737</u></b>	<b><u>28,498</u></b>	<b><u>87,859</u></b>	<b><u>15,158</u></b>	<b><u>5,300</u></b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

<b>BOND CONST FUND 09</b>	<b>Line Name</b>	<b>FY2023 Budgeted</b>	<b>FY2023 Actual~^</b>	<b>FY2024 Budgeted</b>	<b>FY2024 as of 5/10/2023</b>	<b>FY2025 Proposed Budget</b>
	BONDCONST19 - Capital Ou	93,631	93,633	0	0	0
	CAPITAL OUTLAY TOTAL	<u>93,631</u>	<u>93,633</u>	<u>0</u>	<u>0</u>	<u>0</u>
	BONDCONST19 - Transfer O	0	302,808	0	0	0
	FUND TRANSFERS TOTAL	<u>0</u>	<u>302,808</u>	<u>0</u>	<u>0</u>	<u>0</u>
	BONDCONST19 - Donation E	0	0	0	0	0
	BONDCONST19 - Postage	0	0	0	0	0
	BONDCONST19 - Supplies	0	0	0	0	0
	MATERIALS & SUPPLIES TOT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	BONDCONST19 - Advertisin	5	0	0	0	0
	BONDCONST19 - Contract S	0	0	0	0	0
	BONDCONST19 - Insurance	0	0	0	0	0
	BONDCONST19 - Maintenanc	0	0	3	0	3
	BONDCONST19 - Utilities	0	0	0	0	0
	OTHER SERVICES & CHARGES	<u>5</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>3</u>
	<b>BONDCONST2019 TOTAL</b>	<b>93,636</b>	<b>396,441</b>	<b>3</b>	<b>0</b>	<b>3</b>
	<b>BONDCONST TOTAL</b>	<b><u>93,636</u></b>	<b><u>396,441</u></b>	<b><u>3</u></b>	<b><u>0</u></b>	<b><u>3</u></b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

<b>SALES TAX LIBRARY FUND 10</b>	<b>Line Name</b>	<b>FY2023 Budgeted</b>	<b>FY2023 Actual~^</b>	<b>FY2024 Budgeted</b>	<b>FY2024 as of 5/10/2023</b>	<b>FY2025 Proposed Budget</b>
	TAXLIB - Book Purchases	0	0	0	0	100
	TAXLIB - Capital Outlay	0	0	0	0	100
	TAXLIB - Donation Expens	0	0	0	0	0
	CAPITAL OUTLAY TOTAL	0	0	0	0	200
	TAXLIB - Transfers Out	0	0	0	0	12,550
	FUND TRANSFERS TOTAL	0	0	0	0	12,550
	TAXLIB - Postage	0	0	0	0	0
	TAXLIB - Supplies - Misc	0	0	0	0	100
	TAXLIB - Uniforms	0	0	0	0	0
	MATERIALS & SUPPLIES TOT	0	0	0	0	100
	TAXLIB - Advertising	0	0	0	0	100
	TAXLIB - Computer Maint	0	0	0	0	100
	TAXLIB - Contract Servic	0	0	0	0	100
	TAXLIB - Insurance	0	0	0	0	0
	TAXLIB - Maint & Operati	0	0	0	0	0
	TAXLIB - Reading Program	0	0	0	0	100
	TAXLIB - Rep & Maint - E	0	0	0	0	100
	TAXLIB - Rep & Maint - V	0	0	0	0	0
	TAXLIB - Telephone	0	0	0	0	0

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

TAXLIB - Utilities	0	0	0	0	0
TAXP/R - To Balance Fund	0	0	0	0	70,083
OTHER SERVICES & CHARGES	0	0	0	0	70,583
<b>General Gov't TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,433</b>
<b>SALES TAX LIBRARY TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,433</b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**

**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

<b>SALES TAX PARKS/ REC FUND 12</b>	<b>Line Name</b>	<b>FY2023 Budgeted</b>	<b>FY2023 Actual~^</b>	<b>FY2024 Budgeted</b>	<b>FY2024 as of 5/10/2023</b>	<b>FY2025 Proposed Budget</b>
	TAXP/R - Capital Outlay	0	0	0	0	33,104
	TAXP/R - Donation Expens	0	0	0	0	0
	CAPITAL OUTLAY TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>33,104</u>
	TAXP/R - Transfers Out	0	0	0	0	17,181
	FUND TRANSFERS TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,181</u>
	TAXP/R - Postage	0	0	0	0	5
	TAXP/R - Supplies - Misc	0	0	0	0	5
	TAXP/R - Uniforms	0	0	0	0	5
	TAXP/R - Trophies	0	0	0	0	5
	MATERIALS & SUPPLIES TOT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>
	TAXP/R - Advertising	0	0	0	0	5
	TAXP/R - Contract Servic	0	0	0	0	33,103
	TAXP/R - Insurance	0	0	0	0	0
	TAXP/R - Maint & Operati	0	0	0	0	0
	TAXP/R - Rep & Maint - E	0	0	0	0	5
	TAXP/R - Rep & Maint - V	0	0	0	0	5
	TAXP/R - Telephone	0	0	0	0	5

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**

**Expense Categories as Required by Oklahoma Municipal Budget Act:**

**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

TAXP/R - Utilities	0	0	0	0	5
TAXP/R - To Balance Fund	0	0	0	0	0
OTHER SERVICES & CHARGES	0	0	0	0	33,128
<b>General Gov't TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,433</b>
<b>SALES TAX PARK/REC TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,433</b>



**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**  
**Expense Categories as Required by Oklahoma Municipal Budget Act:**  
**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

		<b>FY2023 Budgeted</b>	<b>FY2023 Actual~^</b>	<b>FY2024 Budgeted</b>	<b>FY2024 as of 5/10/2023</b>	<b>FY2025 Proposed Budget</b>
<b>Report Total</b>		<b>6,305,968</b>	<b>4,910,194</b>	<b>6,675,724</b>	<b>4,418,886</b>	<b>5,959,568</b>
<b>Encumbrances as of 4/30/2024</b>						
Fund 01	City General	407,854				
Fund 02	Public Works (PPWA)	688,572				
Fund 03	Capital Improvement & Public Safe	241,732				
Fund 05	PIDA	-				
Fund 06	OK Territorial Plaza	12,582				
Fund 07	Bond Debt Services	-				
Fund 08	Library Trust	5,738				
Fund 09	Bond Construction	-				
		<hr/>				
		1,356,478	<b>Total To-Date Actual Expense + Encumbrances</b>			<b>5,775,365</b>

**City of Perkins Fiscal Year 2025 Proposed Budget - EXPENSE CATEGORY**  
**Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025**  
**Expense Categories as Required by Oklahoma Municipal Budget Act:**  
**Capital Outlay, Debt Service, Fund Transfers, Materials & Supplies, Other Services & Charges, and Personal Services (see last page)**

**Expense Categories as Required by Statute**

**Personal Services**

Includes payroll, taxes, health insurance, pension, unemployment, and workers compensation

**Materials & Supplies**

Includes "things you can touch," such as office supplies, janitorial supplies, tools, and printers

**Other Services & Charges**

Includes more non-tangible items such as contract labor, training, and utilities

**Capital Outlay**

Includes capital expenditures, such as equipment, or expenditures to make improvements to capital assets

**Debt Service**

Loan payments

**Transfers**

Transfers of revenue between funds, such as the transfer of revenue from PIDA to General Fund.