

**City of Yale**

**Fiscal Year 2023-2024 Budget Adopted 6-13-2023**

<b>General Fund Budget</b>	<b>2021-2022 YTD Actual</b>	<b>2022-2023 YTD Actual</b>	<b>Adopted 2023-2024 Budget</b>
<b>Beginning Fund Balance</b>	8,000	-	292,867
<b>Revenues:</b>			
Taxes	296,652	311,657	312,000
License/Permits	1,945	2,870	1,600
Charges for Service	49,867	44,531	46,250
Fines/Forfeitures	128,956	92,098	150,000
Interest	1,367	7,514	1,500
Misc Revenue	182,879	172,160	35,000
Transfers In	380,000	430,000	365,000
Grants	7,778	19,466	-
<b>Total Revenue</b>	<b>1,057,444</b>	<b>1,080,297</b>	<b>1,204,217</b>
<b>Expenditures:</b>			
Personnel Services	679,771	736,869	809,941
Other Services	81,576	87,192	98,126
Capital Outlay	98,491	21,194	170,951
Maint & Operations	110,638	102,781	110,399
Transfers Out	18,150	8,000	14,800
Grant Expense	-	-	-
<b>Total Expense</b>	<b>988,626</b>	<b>956,036</b>	<b>1,204,217</b>
<b>Year End Balance</b>	<b>68,819</b>	<b>124,261</b>	<b>-</b>

<b>Gen Fund Dept Detail</b>	<b>2021-2022 YTD Actual</b>	<b>2022-2023 YTD Actual</b>	<b>Adopted 2023-2024 Budget</b>
<b>Governing Board</b>			
Personnel Services	52,573	53,518	51,844
Other Services	240	240	240
Capital Outlay	18	-	150
Maint & Operations	352	653	500
<b>Total Expense</b>	<b>53,183</b>	<b>54,411</b>	<b>52,734</b>
<b>City Clerk</b>			
Personnel Services	67,826	71,499	80,084
Other Services	-	146	300
Capital Outlay	-	-	-
Maint & Operations	387	1,595	1,150
<b>Total Expense</b>	<b>68,213</b>	<b>73,239</b>	<b>81,534</b>
<b>Dispatch</b>			
Personnel Services	150,791	162,537	173,658
Other Services	-	-	-
<b>Total Expense</b>	<b>150,791</b>	<b>162,537</b>	<b>173,658</b>
<b>City Attorney</b>			
Personnel Services	-	-	-
Other Services	8,325	12,600	10,500
<b>Total Expense</b>	<b>8,325</b>	<b>12,600</b>	<b>10,500</b>
<b>Court</b>			
Personnel Services	36,560	47,107	55,416
Other Services	4,800	4,800	4,955
Capital Outlay	-	-	-
Maint & Operations	492	405	600
<b>Total Expense</b>	<b>41,853</b>	<b>52,312</b>	<b>60,971</b>
<b>Police</b>			
Personnel Services	245,877	269,553	296,776
Other Services	5,414	5,834	5,200
Capital Outlay	-	31	20,000
Maint & Operations	46,590	38,687	40,938
Grant Expense	-	-	-
<b>Total Expense</b>	<b>297,881</b>	<b>314,105</b>	<b>362,914</b>

<b>Gen Fund Dept Detail</b>	<b>2021-2022 YTD Actual</b>	<b>2022-2023 YTD Actual</b>	<b>Adopted 2023-2024 Budget</b>
<b>Fire</b>			
Personnel Services	14,818	15,274	15,800
Other Services	4,746	6,048	6,250
Capital Outlay	4,763	10,053	-
Maint & Operations	7,127	4,187	9,013
Grant Expense	-	-	-
<b>Total Expense</b>	<b>31,455</b>	<b>35,562</b>	<b>31,063</b>
<b>Street</b>			
Personnel Services	36,126	43,058	53,634
Other Services	-	-	-
Capital Outlay	2,150	3,369	1,000
Maint & Operations	15,635	10,870	10,650
Grant Expense	-	-	-
<b>Total Expense</b>	<b>53,911</b>	<b>57,297</b>	<b>65,284</b>
<b>Parks</b>			
Personnel Services	4,950	5,937	5,950
Other Services	-	-	-
Capital Outlay	12,916	483	8,234
Maint & Operations	2,415	1,721	2,150
Grant Expense	-	-	-
<b>Total Expense</b>	<b>20,281</b>	<b>8,141</b>	<b>16,334</b>
<b>General Government</b>			
Other Services	44,017	50,268	56,900
Capital Outlay	73,400	-	141,567
Maint & Operations	18,085	29,451	28,150
Personnel Services	652	1,099	2,500
<b>Total Expense</b>	<b>136,154</b>	<b>80,818</b>	<b>229,117</b>

<b>Gen Fund Dept Detail</b>	<b>2021-2022 YTD Actual</b>	<b>2022-2023 YTD Actual</b>	<b>Adopted 2023-2024 Budget</b>
<b>Library</b>			
Personnel Services	64,648	60,236	66,829
Other Services	2,263	1,862	1,781
Capital Outlay	5,243	7,258	-
Maint & Operations	9,704	10,924	8,117
Grant Expense	-	-	-
<b>Total Expense</b>	<b>81,857</b>	<b>80,280</b>	<b>76,727</b>
<b>Cemetery</b>			
Personnel Services	4,950	7,049	6,250
Other Services	-	-	-
Capital Outlay	-	-	-
Maint & Operations	1,337	1,092	2,300
Grant Expense	-	-	-
<b>Total Expense</b>	<b>6,286</b>	<b>8,141</b>	<b>8,550</b>
<b>Swimming Pool</b>			
Personnel Services	-	-	1,200
Other Services	11,771	5,394	12,000
Capital Outlay	-	-	-
Maint & Operations	8,292	3,217	9,031
Grant Expense	-	-	-
<b>Total Expense</b>	<b>20,062</b>	<b>8,611</b>	<b>22,231</b>
<b>Non-Department</b>			
Personnel Services	-	-	-
Maint & Operations	224	(20)	100
Capital Outlay	-	-	-
Transfers Out(YEDA/GAP)	18,150	8,000	12,500
	-	-	-
<b>Total Expense</b>	<b>18,374</b>	<b>7,980</b>	<b>12,600</b>

<b>Capital Improvement Fund</b>	2021-2022 YTD Actual	2022-2023 YTD Actual	Adopted 2023-2024 Budget
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Sales Tax	74,051	76,407	68,000
Loan Proceeds	-	-	-
<b>Total Revenues</b>	<b>74,051</b>	<b>76,407</b>	<b>68,000</b>
<b>Expenditures:</b>			
Personnel Services	-	-	-
Other Services	-	-	-
Capital Outlay	-	-	15,339
Capital/Debt Services	48,272	52,661	52,661
Transfers to City	-	-	-
<b>Total Expenses</b>	<b>48,272</b>	<b>52,661</b>	<b>68,000</b>
<b>Year End Balance-Est.</b>	<b>25,779</b>	<b>23,746</b>	<b>-</b>

<b>Cemetery Fund</b>	2021-2022 YTD Actual	2022-2023 YTD Actual	Adopted 2023-2024 Budget
<b>Beginning Fund Balance</b>	7,500	9,000	10,000
<b>Revenues:</b>			
12.5% of Lot Sales	468	159	500
12.5% of Grave Openings	-	-	-
<b>Total Revenues</b>	<b>7,968</b>	<b>9,159</b>	<b>10,500</b>
<b>Expenditures:</b>			
Personnel Services	-	-	-
Other Services	-	-	-
Capital/Debt	2,112	-	10,500
<b>Total Expenses</b>	<b>2,112</b>	<b>-</b>	<b>10,500</b>
<b>Year End Balance-Est.</b>	<b>5,856</b>	<b>9,159</b>	<b>-</b>

Street & Alley Fund	2021-2022 YTD Actual	2022-2023 YTD Actual	Adopted 2023-2024 Budget
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Gasoline Excise Tax	1,945	1,927	2,000
State Auto Tax	8,711	7,817	8,000
Grant Income			
<b>Total Revenues</b>	<b>10,657</b>	<b>9,744</b>	<b>10,000</b>
<b>Expenditures:</b>			
Personnel Services	-	-	-
Maint & Operations	9,299	1,979	10,000
Other Services	-	-	-
Capital/Debt			
Transfers to City	50,000		
<b>Total Expenses</b>	<b>59,299</b>	<b>1,979</b>	<b>10,000</b>
<b>Year End Balance-Est.</b>	<b>(48,642)</b>	<b>7,765</b>	<b>-</b>

GAP Fund	2021-2022 YTD Actual	2022-2023 YTD Actual	Adopted 2023-2024 Budget
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Trans from General	9,500	8,000	7,500
Trans from W/S	-	-	-
Trans from Elec	-	-	-
Trans from Gas	-	-	-
<b>Total Revenues</b>	<b>9,500</b>	<b>8,000</b>	<b>7,500</b>
<b>Expenditures:</b>			
Personnel Services	-	-	-
Other Services	9,239	7,508	7,500
Capital/Debt			
Transfers to City			
<b>Total Expenses</b>	<b>9,239</b>	<b>7,508</b>	<b>7,500</b>
<b>Year End Balance-Est.</b>	<b>261</b>	<b>492</b>	<b>-</b>

<b>CDBG/REAP Fund</b>	<b>2021-2022 YTD Actual</b>	<b>2022-2023 YTD Actual</b>	<b>Adopted 2023-2024 Budget</b>
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Grant Funds	-	49,688	-
<b>Total Revenues</b>	-	49,688	-
<b>Expenditures:</b>			
Capital/Debt	25,312	-	-
<b>Total Expenses</b>	25,312	-	-
<b>Year End Balance-Est.</b>	<b>(25,312)</b>	<b>49,688</b>	<b>-</b>

<b>Capital Outlay Fund</b>	<b>2021-2022 YTD Actual</b>	<b>2022-2023 YTD Actual</b>	<b>Adopted 2023-2024 Budget</b>
<b>Beginning Fund Balance</b>	50,000	-	-
<b>Revenues:</b>			
Miscellaneous Revenue	-	-	-
Transfers In	-	-	-
<b>Total Revenues</b>	50,000	-	-
<b>Expenditures:</b>			
Personnel Services	-	-	-
Other Services	-	-	-
Capital/Debt	-	-	-
Transfers Out	50,000	-	-
Real Property	-	-	-
<b>Total Expenses</b>	50,000	-	-
<b>Year End Balance-Est.</b>	-	-	-

<b>Yale Econ Dev Fund</b>	<b>2021-2022 YTD Actual</b>	<b>2022-2023 YTD Actual</b>	<b>Adopted 2023-2024 Budget</b>
<b>Beginning Fund Balance</b>	10,000	-	-
<b>Revenues:</b>			
Trans from Other Funds	8,650	8,000	7,500
Grants Received	-	-	-
<b>Total Revenues</b>	<b>18,650</b>	<b>8,000</b>	<b>7,500</b>
<b>Expenditures:</b>			
Economic Incentive #1	-	-	2,500
Economic Incentive #2	8,649	2,358	2,500
Economic Incentive #3	-	-	2,500
Grant Expense	10,000	-	-
<b>Total Expenses</b>	<b>18,649</b>	<b>2,358</b>	<b>7,500</b>
<b>Year End Balance-Est.</b>	<b>1</b>	<b>5,642</b>	<b>-</b>



RESOLUTION CC 01-2023

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF  
THE CITY OF YALE, OKLAHOMA, ADOPTING THE  
OPERATING BUDGET FOR FISCAL YEAR 2023-2024**

WHEREAS; The Board of Commissioners of the City of Yale, Oklahoma has completed the process required in 11 O.S. Section 17-201 et seq.; and,

WHEREAS; Agreement has been reached relative the estimated revenue, and necessary appropriations for the various accounts within various funds for the 2023-2024 Fiscal Year; and,

WHEREAS; The Act in Section 17-2015 provides for the chief executive officer of the City, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriations from one department to another within the same fund; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Yale, Oklahoma;

Section 1: That the 2023-2024 Fiscal Year operating budget be adopted in the amounts reflected in Attachment "A" which list expenditures as required by 11 O.S. Section 17-213.

Section 2: That the resolution and copy of the adopted budget be transmitted to the Oklahoma State Auditor and Inspector and one copy transmitted to the City Clerk of the City of Yale.

Section 3: The City Commission does hereby authorize the City Manager to transfer any unexpended and unencumbered appropriations, at any time through FY 2023-2024, 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 4: 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.

ADOPTED this 13<sup>th</sup> day of June, 2023 at a regular meeting of the Board of Commissioners of the City of Yale, in compliance with the Open Meeting Act, 25 O.S. Section 301, et seq.



ATTEST:

  
Jason Brown, MAYOR

  
Deanna Couch, CITY CLERK

Published in the Yale News  
June 1, 2026  
CITY OF YALE  
NOTICE OF PUBLIC HEARING  
2025-2026 MUNICIPAL BUDGET

A public hearing will be held on Monday, June 13, 2026 at 4:30 p.m. at the 1st Floor Sun of Citizens Center, 111 N. 1st Street, Yale, Oklahoma. The purpose of the public hearing is to receive comments from the public regarding the proposed budget for fiscal year 2025-2026. The following is a summary of the proposed budget for fiscal year 2025-2026. The proposed budget is subject to change in any amount during the public hearing process. The City of Yale is a public body and is not subject to the provisions of the Oklahoma Freedom of Access to Clinic Entrances Act.

Filed this 22nd day of May, 2025

*Robert Kelly*  
Notary Public

SUMMARY OF FISCAL YEAR 2025-2026 PROPOSED BUDGET

Estimated Revenue	City of Yale							Water and Sewer Utility Authority					Totals
	General Fund	Capital Improvement	Capital Outlay	Street & Alley	Contingency Fund	GAP Fund	Reserve/Over Audit	Water-Consumer	Income	Gas	Sewer-Consumer		
Operating Revenue	\$ 242,927	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,927	
Taxes	242,927	58,132	12,226									313,285	
Grants/Donations	1,900											1,900	
Charges for Services	36,589				100		524,200	11,100	158,900	67,113		783,803	
Interest	190,000											190,000	
Miscellaneous	30,720						1,500					32,220	
Grants	30,000						1,500					31,500	
Other	-											-	
<b>Total Estimated Revenue</b>	<b>\$ 1,224,277</b>	<b>\$ 58,132</b>	<b>\$ 12,226</b>	<b>\$ 10,000</b>	<b>\$ 1,100</b>	<b>\$ 1,500</b>	<b>\$ 525,700</b>	<b>\$ 11,200</b>	<b>\$ 158,900</b>	<b>\$ 67,113</b>	<b>\$ -</b>	<b>\$ 1,972,228</b>	
Proposed Expenditures													
General Government	33,000						421,176					454,176	
Administration	163,000					1,500	18,000					182,500	
Public Safety	827,356											827,356	
Public Works	20,000											20,000	
Health	68,250	15,314	13,200									96,764	
Community	8,000				10,100							18,100	
Library	20,000											20,000	
Other													
Capital Expenditures		52,441										52,441	
Debt Service													
Contingency	11,000											11,000	
Other													
<b>Total Estimated Expenditures</b>	<b>\$ 1,224,277</b>	<b>\$ 58,132</b>	<b>\$ 12,226</b>	<b>\$ 10,100</b>	<b>\$ 1,100</b>	<b>\$ 1,500</b>	<b>\$ 421,176</b>	<b>\$ 18,000</b>	<b>\$ 158,900</b>	<b>\$ 67,113</b>	<b>\$ -</b>	<b>\$ 1,972,228</b>	
Ending Balance Forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

# Proof of Publication

Payne County, State of Oklahoma

Case No. \_\_\_\_\_

### Affidavit of Publication

State of Oklahoma, County of Payne, ss:

I, the undersigned publisher, editor or Authorized Agent of the Legal Notices, do solemnly swear that the attached advertisement was published in said paper as follows:

1st Publication

06-01

2nd Publication

3rd Publication

4th Publication

That said newspaper is in the city of Yale, Payne County, Oklahoma, a twice weekly newspaper qualified to publish legal notices, advertisements and publications as provided in Section 106 of Title 25, Oklahoma Statutes 1971, as amended, and complies with all other requirements of the laws of Oklahoma with reference to legal publications.

That said Notice, a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publication and not in a supplement, on the above.

*[Signature]*

Signature

Subscribed and sworn before me on this 09 day of 06, 23.

*[Signature]*

My commission expires: June 14, 2026

Notary Public

Commission #22008113

Cost of Publication: \$10.50

**Publisher's Address:**

Cushing Citizen  
PO BOX 910  
Cushing, OK 74023

**SAPPHIRE SMITH**  
Notary Public, State of Oklahoma  
Commission # 22008113  
My Commission Expires 06-14-2026

**CITY OF YALE  
NOTICE OF PUBLIC HEARING  
2023-2024 MUNICIPAL BUDGET**

A Public Hearing will be held on Tuesday, June 13, 2023 at 6:30 p.m. at the Yale Senior Citizens Center, 111 N. "B" Street, Yale, Oklahoma. The purpose of this Public Hearing is to receive comments from the public regarding the proposed budget for fiscal year 2023-2024. The following is a summary of the proposed budget for fiscal year 2023-2024. The proposed budget in its entirety is available for inspection during normal working hours at Yale City Hall, 209 N. Main Street, Yale, Oklahoma.

Dated this 22nd day of May, 2023

  
Phillip Kelly, Interim City Manger

**SUMMARY OF FISCAL YEAR 2023-2024 PROPOSED BUDGET**

Estimated Revenue	City of Yale							Water and Sewage Trust Authority				Totals	
	General Fund	Capital Improvement	Capital Outlay	Street & Alley	Cemetery Fund	GAP Fund	Economic Dev Auth	Water/Sewer	Electric Utility Trust Fund	Gas	Sanitation		
Beginning Fund Balance	\$ 292,927	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,927
Taxes	312,000	68,000	-	10,000	-	-	-	-	-	-	-	-	390,000
Licenses/Permits	1,600	-	-	-	-	-	-	-	-	-	-	-	1,600
Charges for Services	30,500	-	-	-	500	-	-	524,000	1,275,000	500,000	165,000	-	2,495,000
Fines/Forfeiture	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000
Interest	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500
Misc. Revenues	50,750	-	-	-	-	-	-	2,500	-	-	-	-	53,250
Transfers In	365,000	-	-	-	-	7,500	7,500	-	-	-	-	-	380,000
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Estimated Revenue</b>	<b>\$ 1,204,277</b>	<b>\$ 68,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 526,500</b>	<b>\$ 1,275,000</b>	<b>\$ 500,000</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ 3,774,277</b>
<b>Proposed Expenditures</b>													
General Government	281,851	-	-	-	-	-	-	421,126	-	-	-	-	702,977
Administration	153,005	-	-	-	-	7,500	-	75,449	-	-	-	-	235,954
Public Safety	567,585	-	-	-	-	-	-	-	-	-	-	-	567,585
Parks & Recreation	38,565	-	-	-	-	-	-	-	-	-	-	-	38,565
Streets	65,284	15,339	-	10,000	-	-	-	-	-	-	-	-	90,623
Cemetery	8,550	-	-	-	10,500	-	-	-	-	-	-	-	19,050
Library	76,837	-	-	-	-	-	-	-	-	-	-	-	76,837
Utility Services	-	-	-	-	-	-	-	404,530	670,600	222,725	155,000	-	1,452,855
Principal & Interest (Debt Service)	-	52,661	-	-	-	-	-	2,852	5,753	1,230	-	-	62,496
WWTP Project Loan Payments	-	-	-	-	-	-	-	142,235	-	-	-	-	142,235
Operating Transfers Out	12,600	-	-	-	-	-	-	365,000	-	-	-	-	377,600
Misc. Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	7,500	-	-	-	-	-	7,500
<b>Total Estimated Expenditures</b>	<b>\$ 1,204,277</b>	<b>\$ 68,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 1,411,192</b>	<b>\$ 676,353</b>	<b>\$ 223,955</b>	<b>\$ 155,000</b>	<b>\$ -</b>	<b>\$ 3,774,277</b>
<b>Ending Balance (Reserve)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (884,692)</b>	<b>\$ 598,647</b>	<b>\$ 276,045</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>