

**City of Yale**

**Fiscal Year 2024-2025 Budget Adopted 6-11-2024**

<b>General Fund Budget</b>	<b>2022-2023 YTD Actual</b>	<b>2023-2024 YTD Actual</b>	<b>Adopted 2024-2025 Budget</b>
<b>Beginning Fund Balance</b>	-	-	353,915
<b>Revenues:</b>			
Taxes	311,657	330,030	342,000
License/Permits	2,870	1,190	1,600
Charges for Service	44,531	38,790	56,250
Fines/Forfeitures	92,098	96,406	150,000
Interest	7,514	40,619	36,000
Misc Revenue	172,160	311,279	43,500
Transfers In	430,000	365,000	365,000
Grants	19,466	19,494	-
<b>Total Revenue</b>	<b>1,080,297</b>	<b>1,202,807</b>	<b>1,348,265</b>
<b>Expenditures:</b>			
Personnel Services	736,869	754,578	771,069
Other Services	87,192	133,659	96,650
Capital Outlay	21,194	118,835	321,100
Maint & Operations	102,781	187,089	139,103
Transfers Out	8,000	5,000	14,800
Grant Expense	-	-	-
<b>Total Expense</b>	<b>956,036</b>	<b>1,199,161</b>	<b>1,342,722</b>
<b>Year End Balance</b>	<b>124,261</b>	<b>3,646</b>	<b>5,543</b>

	2022-2023	2023-2024	Adopted
	YTD Actual	YTD Actual	2024-2025
Gen Fund Dept Detail			Budget
<b>Governing Board</b>			
Personnel Services	53,518	52,831	52,773
Other Services	240	162	240
Capital Outlay	-	406	1,100
Maint & Operations	653	506	350
<b>Total Expense</b>	<b>54,411</b>	<b>53,905</b>	<b>54,463</b>
<b>City Clerk</b>			
Personnel Services	71,499	79,619	86,624
Other Services	146	146	300
Capital Outlay	-	-	-
Maint & Operations	1,595	850	900
<b>Total Expense</b>	<b>73,239</b>	<b>80,615</b>	<b>87,824</b>
<b>Dispatch</b>			
Personnel Services	162,537	189,404	185,892
Maint & Operations	-	-	850
<b>Total Expense</b>	<b>162,537</b>	<b>189,404</b>	<b>186,742</b>
<b>City Attorney</b>			
Personnel Services	-	-	-
Other Services	12,600	15,594	12,500
<b>Total Expense</b>	<b>12,600</b>	<b>15,594</b>	<b>12,500</b>
<b>Court</b>			
Personnel Services	47,107	41,864	53,838
Other Services	4,800	4,520	4,955
Capital Outlay	-	-	-
Maint & Operations	405	2,342	600
<b>Total Expense</b>	<b>52,312</b>	<b>48,725</b>	<b>59,393</b>
<b>Police</b>			
Personnel Services	269,553	272,425	295,359
Other Services	5,834	6,329	6,574
Capital Outlay	31	199	31,000
Maint & Operations	38,687	58,966	53,850
Grant Expense	-	-	-
<b>Total Expense</b>	<b>314,105</b>	<b>337,918</b>	<b>386,783</b>

	2022-2023	2023-2024	Adopted 2024-2025
Gen Fund Dept Detail	YTD Actual	YTD Actual	Budget
<b>Fire</b>			
Personnel Services	15,274	11,841	12,750
Other Services	6,048	6,072	6,250
Capital Outlay	10,053	14,494	-
Maint & Operations	4,187	7,374	10,078
Grant Expense	-	-	-
<b>Total Expense</b>	<b>35,562</b>	<b>39,780</b>	<b>29,078</b>
<b>Street</b>			
Personnel Services	43,058	23,073	-
Other Services	-	29	-
Capital Outlay	3,369	1,259	1,000
Maint & Operations	10,870	28,941	25,250
Grant Expense	-	-	-
<b>Total Expense</b>	<b>57,297</b>	<b>53,303</b>	<b>26,250</b>
<b>Parks</b>			
Personnel Services	5,937	11,259	5,950
Other Services	-	-	-
Capital Outlay	483	727	7,871
Maint & Operations	1,721	4,437	3,888
Grant Expense	-	-	-
<b>Total Expense</b>	<b>8,141</b>	<b>16,423</b>	<b>17,709</b>
<b>General Government</b>			
Other Services	50,268	91,631	51,200
Capital Outlay	-	94,464	280,129
Maint & Operations	29,451	65,455	26,500
Personnel Services	1,099	1,771	2,500
<b>Total Expense</b>	<b>80,818</b>	<b>253,321</b>	<b>360,329</b>



	2022-2023	2023-2024	Adopted
Gen Fund Dept Detail	YTD Actual	YTD Actual	2024-2025 Budget
<b>Library</b>			
Personnel Services	60,236	64,995	67,983
Other Services	1,862	1,740	1,781
Capital Outlay	7,258	7,287	-
Maint & Operations	10,924	8,499	8,556
Grant Expense	-	-	-
<b>Total Expense</b>	<b>80,280</b>	<b>82,522</b>	<b>78,320</b>
<b>Cemetery</b>			
Personnel Services	7,049	5,496	6,200
Other Services	-	7,435	-
Capital Outlay	-	-	-
Maint & Operations	1,092	1,245	2,300
Grant Expense	-	-	-
<b>Total Expense</b>	<b>8,141</b>	<b>14,176</b>	<b>8,500</b>
<b>Swimming Pool</b>			
Personnel Services	-	-	1,200
Other Services	5,394	-	12,000
Capital Outlay	-	-	-
Maint & Operations	3,217	8,575	9,031
Grant Expense	-	-	-
<b>Total Expense</b>	<b>8,611</b>	<b>8,575</b>	<b>22,231</b>
<b>Non-Department</b>			
Personnel Services	-	-	-
Maint & Operations	(20)	(100)	100
Capital Outlay	-	-	-
Transfers Out(YEDA/GAP)	8,000	5,000	12,500
	-	-	-
<b>Total Expense</b>	<b>7,980</b>	<b>4,900</b>	<b>12,600</b>

	2022-2023	2023-2024	Adopted
<b>Capital Improvement Fund</b>	YTD Actual	YTD Actual	2024-2025 Budget
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Sales Tax	76,407	77,966	68,000
Loan Proceeds	-	-	-
<b>Total Revenues</b>	<b>76,407</b>	<b>77,966</b>	<b>68,000</b>
<b>Expenditures:</b>			
Personnel Services	-	-	-
Other Services			-
Capital Outlay			15,339
Capital/Debt Services	52,661	52,661	52,661
Transfers to City			
<b>Total Expenses</b>	<b>52,661</b>	<b>52,661</b>	<b>68,000</b>
<b>Year End Balance-Est.</b>	<b>23,746</b>	<b>25,305</b>	-

	2022-2023	2023-2024	Adopted
<b>Cemetery Fund</b>	YTD Actual	YTD Actual	2024-2025 Budget
<b>Beginning Fund Balance</b>	9,000	10,000	10,000
<b>Revenues:</b>			
12.5% of Lot Sales	159	256	500
12.5% of Grave Openings	-	-	-
<b>Total Revenues</b>	<b>9,159</b>	<b>10,256</b>	<b>10,500</b>
<b>Expenditures:</b>			
Personnel Services	-	-	-
Other Services			-
Capital/Debt	-	-	10,500
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>10,500</b>
<b>Year End Balance-Est.</b>	<b>9,159</b>	<b>10,256</b>	-

	2022-2023	2023-2024	Adopted 2024-2025
<b>Street &amp; Alley Fund</b>	YTD Actual	YTD Actual	Budget
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Gasoline Excise Tax	1,927	1,885	2,000
State Auto Tax	7,817	7,863	8,000
Grant Income			
<b>Total Revenues</b>	<b>9,744</b>	<b>9,749</b>	<b>10,000</b>
<b>Expenditures:</b>			
Personnel Services	-	-	-
Maint & Operations	1,979	7,350	10,000
Other Services	-	-	-
Capital/Debt			
Transfers to City			
<b>Total Expenses</b>	<b>1,979</b>	<b>7,350</b>	<b>10,000</b>
<b>Year End Balance-Est.</b>	<b>7,765</b>	<b>2,398</b>	<b>-</b>

	2022-2023	2023-2024	Adopted 2024-2025
<b>GAP Fund</b>	YTD Actual	YTD Actual	Budget
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Trans from General	8,000	2,500	7,500
Trans from W/S	-	-	-
Trans from Elec	-	-	-
Trans from Gas	-	-	-
<b>Total Revenues</b>	<b>8,000</b>	<b>2,500</b>	<b>7,500</b>
<b>Expenditures:</b>			
Personnel Services	-	-	-
Other Services	7,508	4,631	7,500
Capital/Debt			
Transfers to City			
<b>Total Expenses</b>	<b>7,508</b>	<b>4,631</b>	<b>7,500</b>
<b>Year End Balance-Est.</b>	<b>492</b>	<b>(2,131)</b>	<b>-</b>



	2022-2023	2023-2024	Adopted
CDBG/REAP Fund	YTD Actual	YTD Actual	2024-2025 Budget
Beginning Fund Balance	-	-	-
Revenues:			
Grant Funds	49,688	81,291	-
Total Revenues	49,688	81,291	-
Expenditures:			
Capital/Debt		81,291	-
Total Expenses	-	81,291	-
Year End Balance-Est.	49,688	-	-

	2022-2023	2023-2024	Adopted
Capital Outlay Fund	YTD Actual	YTD Actual	2024-2025 Budget
Beginning Fund Balance			-
Revenues:			
Miscellaneous Revenue	-	-	-
Transfers In			-
Total Revenues	-	-	-
Expenditures:			
Personnel Services	-	-	-
Other Services	-	-	-
Capital/Debt	-	-	-
Transfers Out			-
Real Property	-	-	-
Total Expenses	-	-	-
Year End Balance-Est.	-	-	-

Yale Econ Dev Fund	2022-2023	2023-2024	Adopted
	YTD Actual	YTD Actual	2024-2025 Budget
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Trans from Other Funds	8,000	2,500	7,500
Grants Received			
<b>Total Revenues</b>	<b>8,000</b>	<b>2,500</b>	<b>7,500</b>
<b>Expenditures:</b>			
Economic Incentive #1	-	2,787	2,500
Economic Incentive #2	2,358	441	2,500
Economic Incentive #3	-	-	2,500
Grant Expense	-	-	
<b>Total Expenses</b>	<b>2,358</b>	<b>3,228</b>	<b>7,500</b>
<b>Year End Balance-Est.</b>	<b>5,642</b>	<b>(728)</b>	<b>-</b>



**RESOLUTION CC 06-2024**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CITY  
OF YALE, OKLAHOMA, ADOPTING THE OPERATING BUDGET FOR  
FISCAL YEAR 2024-2025**

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 2024-2025 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 2024-2025 Fiscal Year operating budget be adopted in the amounts reflected in Attachment "A" which lists 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.

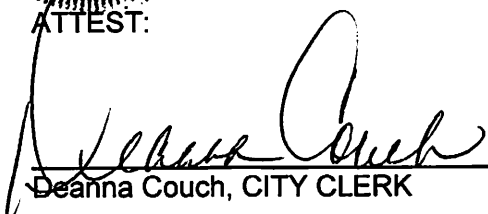
Section 3: The City Commission does hereby authorize the City Manager to transfer any unexpended and unencumbered appropriations, at any time through FY 2024-2025, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the City Commission.

Section 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 14<sup>th</sup> day of May, 2024 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:

  
Deanna Couch, CITY CLERK

  
Jason Brown, MAYOR

## Payne County, State of Oklahoma

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

Philip Kasy, Indiana City Manager

[illegible]

**CITY OF YALE  
NOTICE OF PUBLIC HEARING  
2024-2025 MUNICIPAL BUDGET**

A Public Hearing will be held on Tuesday, May 14, 2024 at 6:30 p.m. at the Yale Public Library, 213 N. Main Street, Yale, Oklahoma. The purpose of this Public Hearing is to receive comments from the public regarding the proposed budget for fiscal year 2024-2025. The following is a summary of the proposed budget for fiscal year 2024-2025. 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 2nd day of May, 2024

  
Phillip Kelly, Interim City Manager

**SUMMARY OF FISCAL YEAR 2024-2025 PROPOSED BUDGET**

	City of Yale				Water and Sewage Trust Authority								
	General Fund	Capital Improvement	Capital Outlay	Street & Alley	Cemetery Fund	GAP Fund	Economic Dev Auth	Water/Sewer	Electric Utility Trust Fund	Gas	Sanitation	Totals	
Estimated Revenue													
Beginning Fund Balance	\$ 341,783	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 351,783	
Taxes	332,000	68,000	-	10,000	-	-	-	-	-	-	-	410,000	
Licenses/Permits	1,600	-	-	-	-	-	-	-	-	-	-	1,600	
Charges for Services	40,000	-	-	-	500	-	-	569,000	1,226,000	450,000	185,000	2,470,500	
Fines/Forfeiture	150,000	-	-	-	-	-	-	-	-	-	-	150,000	
Interest	35,000	-	-	-	-	-	-	-	-	-	-	35,000	
Misc. Revenues	51,250	-	-	-	-	-	-	10,000	-	-	-	61,250	
Transfers In	365,000	-	-	-	-	7,500	7,500	-	-	-	-	380,000	
Grants	-	-	-	-	-	-	-	-	-	-	-	-	
Total Estimated Revenue	\$1,316,633.00	\$68,000.00	\$0.00	\$10,000.00	\$10,500.00	\$7,500.00	\$7,500.00	\$579,000.00	\$1,226,000.00	\$450,000.00	\$185,000.00	\$3,860,133.00	
Proposed Expenditures													
General Government	414,843	-	-	-	-	-	-	472,790	-	-	-	887,633	
Administration	153,691	-	-	-	-	7,500	-	78,450	-	-	-	239,641	
Public Safety	584,798	-	-	-	-	-	-	-	-	-	-	584,798	
Parks & Recreation	38,202	-	-	-	-	-	-	-	-	-	-	38,202	
Streets	26,250	15,339	-	10,000	-	-	-	-	-	-	-	51,589	
Cemetery	8,500	-	-	-	10,500	-	-	-	-	-	-	19,000	
Library	77,749	-	-	-	-	-	-	-	-	-	-	77,749	
Utility Services	-	-	-	-	-	-	-	357,900	699,900	153,725	170,000	1,381,525	
Principal & Interest (Debt Service)	-	52,661	-	-	-	-	-	-	-	-	-	52,661	
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	
Total Estimated Expenditures	\$1,316,633.00	\$68,000.00	\$0.00	\$10,000.00	\$10,500.00	\$7,500.00	\$7,500.00	\$1,416,375.00	\$699,900.00	\$153,725.00	\$170,000.00	\$3,860,133.00	
Ending Balance (Reserve)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$837,375.00)	\$526,100.00	\$296,275.00	\$15,000.00	\$0.00	