

City of Yale

Fiscal Year 2015-2016 Budget Adopted 6-09-2015

	2013-2014	2014-2015	Adopted 2015-2016
General Fund Budget	PY Actual	YTD Actual	Budget
<b>Beginning Fund Balance</b>	-	-	24,000
<b>Revenues:</b>			
Taxes	267,411	277,749	257,000
License/Permits	984	1,125	950
Charges for Service	30,700	23,263	24,000
Fines/Forfeitures	102,503	154,504	124,270
Interest	2,028	2,488	700
Misc Revenue	89,789	89,311	30,526
Transfers from Elec	190,000	93,000	180,000
Transfers from Gas	140,000	135,000	135,000
Transfers from Wat/Sew	-	-	-
Transfer from Other Funds	12,500	-	-
Transfer from Sanitation	2,000	-	-
Grants	7,481	6,811	-
<b>Total Revenue</b>	<b>845,396</b>	<b>783,251</b>	<b>776,446</b>
<b>Expenditures:</b>			
Personal Services	593,018	548,835	559,939
Materials & Supplies	45,860	26,083	8,291
Other Services	180,315	166,242	168,300
Capital Outlay	11,342	1,993	24,750
Transfers Out	7,650	7,500	7,500
Grant Expense	-	4,484	-
<b>Total Expense</b>	<b>838,186</b>	<b>755,137</b>	<b>768,780</b>
<b>Year End Balance</b>	<b>7,210</b>	<b>28,113</b>	<b>7,666</b>



*Payne*

<b>Gen Fund Dept Detail</b>	<b>2013-2014 PY Actual</b>	<b>2014-2015 YTD Actual</b>	<b>Adopted 2015-2016 Budget</b>
<b>Governing Board</b>			
Personal Services	100,432	67,359	67,948
Materials & Supplies	1,346	9,068	-
Other Services	6,386	-	8,500
Capital Outlay	-	226	-
Transfers Out	-	-	-
Grant Expense	-	-	-
<b>Total Expense</b>	<b>108,164</b>	<b>76,653</b>	<b>76,448</b>
<b>City Clerk</b>			
Personal Services	44,352	47,508	49,985
Materials & Supplies	2,195	-	-
Other Services	942	1,063	570
Capital Outlay	144	550	250
Transfers Out	-	-	-
	-	-	-
<b>Total Expense</b>	<b>47,632</b>	<b>49,121</b>	<b>50,805</b>
<b>City Attorney</b>			
Personal Services	225	141	255
Materials & Supplies	-	-	-
Other Services	14,896	9,932	11,000
Capital Outlay	-	-	-
Transfers Out	-	-	-
Grant Expense	-	-	-
<b>Total Expense</b>	<b>15,121</b>	<b>10,073</b>	<b>11,255</b>
<b>Court</b>			
Personal Services	38,265	37,445	39,300
Materials & Supplies	484	-	-
Other Services	1,193	9,826	5,611
Capital Outlay	-	550	250
Transfers Out	-	-	-
Grant Expense	-	-	-
<b>Total Expense</b>	<b>39,942</b>	<b>47,821</b>	<b>45,161</b>
<b>Police</b>			
Personal Services	223,617	231,292	223,300
Materials & Supplies	2,283	127	100
Other Services	37,489	44,399	39,010
Capital Outlay	220	610	24,250
Transfers Out	-	-	-
Grant Expense	-	-	-
	-	-	-
<b>Total Expense</b>	<b>263,609</b>	<b>276,428</b>	<b>286,660</b>

<b>Gen Fund Dept Detail</b>	<b>2013-2014 PY Actual</b>	<b>2014-2015 YTD Actual</b>	<b>Adopted 2015-2016 Budget</b>
<b>Fire</b>			
Personal Services	61,714	40,836	58,305
Materials & Supplies	309	-	-
Other Services	8,763	3,815	4,007
Capital Outlay	-	-	-
Transfers Out	-	-	-
Grant Expense	-	4,484	-
	-	-	-
<b>Total Expense</b>	<b>70,786</b>	<b>49,136</b>	<b>62,312</b>
<b>Street</b>			
Personal Services	52,484	71,547	71,350
Materials & Supplies	26,942	2,825	1,500
Other Services	9,283	9,855	7,665
Capital Outlay	-	57	-
Transfers Out	-	-	-
Grant Expense	-	-	-
	-	-	-
<b>Total Expense</b>	<b>88,708</b>	<b>84,285</b>	<b>80,515</b>
<b>Parks</b>			
Personal Services	-	-	-
Materials & Supplies	-	-	-
Other Services	20,060	15,901	20,000
Capital Outlay	8,350	-	-
Transfers Out	-	-	-
Grant Expense	-	-	-
	-	-	-
<b>Total Expense</b>	<b>28,410</b>	<b>15,901</b>	<b>20,000</b>
<b>General Government</b>			
Personal Services	-	133	-
Materials & Supplies	1,725	1,626	2,000
Other Services	57,068	50,538	47,712
Capital Outlay	2,372	-	-
Trans Out	-	-	-
Grant Expense	-	-	-
	-	-	-
<b>Total Expense</b>	<b>61,166</b>	<b>52,298</b>	<b>49,712</b>
<b>Library</b>			
Personal Services	71,567	52,573	49,496
Materials & Supplies	8,428	6,433	3,550
Other Services	3,089	4,681	1,675
Capital Outlay	193	-	-
Transfers Out	-	-	-
Grant Expense	-	-	-
	-	-	-
<b>Total Expense</b>	<b>83,277</b>	<b>63,687</b>	<b>54,721</b>

<b>Gen Fund Dept Detail</b>	<b>2013-2014 PY Actual</b>	<b>2014-2015 YTD Actual</b>	<b>Adopted 2015-2016 Budget</b>
<b>Cemetery</b>			
Personal Services	-	-	-
Materials & Supplies	-	-	-
Other Services	11,500	14,690	18,000
Capital Outlay	-	-	-
Transfers Out	-	-	-
Grant Expense	-	-	-
<b>Total Expense</b>	<b>11,500</b>	<b>14,690</b>	<b>18,000</b>
<b>Swimming Pool</b>			
Personal Services	363	-	-
Materials & Supplies	2,149	6,003	1,141
Other Services	9,645	1,541	4,050
Capital Outlay	-	-	-
Transfers Out	-	-	-
Grant Expense	-	-	-
<b>Total Expense</b>	<b>12,157</b>	<b>7,544</b>	<b>5,191</b>
<b>Emergency Mngmt</b>			
Personal Services	-	-	-
Materials & Supplies	-	-	-
Other Services	-	-	500
Capital Outlay	64	-	-
Transfers Out	-	-	-
Grant Expense	-	-	-
<b>Total Expense</b>	<b>64</b>	<b>-</b>	<b>500</b>
<b>Non-Department</b>			
Personal Services	-	-	-
Materials & Supplies	-	-	-
Other Services	-	-	-
Capital Outlay	-	-	-
Transfers Out(YEDA/GAP)	7,650	7,500	7,500
<b>Total Expense</b>	<b>7,650</b>	<b>7,500</b>	<b>7,500</b>

**Yale Water & Sewage Trust Authority**  
**Fiscal Year 2015-2016 Budget Adopted 6-09-2015**

<b>Water/Sewer</b>	<b>2013-2014 PY Actual</b>	<b>2014-2015 YTD Actual</b>	<b>Adopted 2015-2016 Budget</b>
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Water	318,828	356,270	310,000
Sewer	115,753	116,845	120,000
Transfer from Gas/Other	5,500	-	-
Loan Proceeds	23,000	-	-
Miscellaneous	7,615	29,161	15,000
Transfer from Elec	210,000	315,000	355,000
<b>Total Revenues</b>	<b>680,696</b>	<b>817,276</b>	<b>800,000</b>
<b>Expenditures:</b>			
Personal Services	126,086	125,839	165,502
Materials & Supplies	36,635	30,506	31,000
Other Services	304,345	448,268	411,702
Capital	11,797	26,865	8,750
Debt Ser/Loan	-	28,428	24,852
Loan Expense	202,455	145,933	145,434
Transfer to City	-	-	-
Depreciation/Bad Debt	-	-	-
<b>Total Expenses</b>	<b>681,319</b>	<b>805,841</b>	<b>787,240</b>
<b>Year End Balance-Est.</b>	<b>(623)</b>	<b>11,435</b>	<b>12,760</b>

<b>Electric</b>	<b>2013-2014 PY Actual</b>	<b>2014-2015 YTD Actual</b>	<b>Adopted 2015-2016 Budget</b>
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Electric Sales	1,198,216	1,248,783	1,350,000
Loan Proceeds	46,190	-	-
Transfers/Grants	-	-	-
<b>Total Revenues</b>	<b>1,244,406</b>	<b>1,248,783</b>	<b>1,350,000</b>
<b>Expenditures:</b>			
Personal Services	62,079	54,543	50,159
Materials & Supplies	15,139	30,755	17,000
Other Services	749,104	758,255	719,173
Capital/Debt	18,452	9,639	25,887
Transfers	400,000	408,000	535,000
Depreciation/Bad Debt	-	-	-
<b>Total Expenses</b>	<b>1,244,775</b>	<b>1,261,193</b>	<b>1,347,219</b>
<b>Year End Balance-Est.</b>	<b>(368)</b>	<b>(12,410)</b>	<b>2,781</b>

	2013-2014	2014-2015	Adopted 2015-2016
<b>Gas</b>	<b>PY Actual</b>	<b>YTD Actual</b>	<b>Budget</b>
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Gas Sales	406,375	367,381	375,000
Loan Proceeds	10,000	-	-
	-	-	-
<b>Total Revenues</b>	<b>416,375</b>	<b>367,381</b>	<b>375,000</b>
<b>Expenditures:</b>			
Personal Services	32,296	32,901	33,588
Materials & Supplies	4,731	-	2,500
Other Services	222,213	142,089	196,375
Capital/Debt	4,594	3,886	6,867
Prin/Int Pymts	-	-	-
Transfers to City	140,000	135,000	-
Transfers Out	5,500	-	135,000
Depreciation/Bad Debt	-	1,229	-
<b>Total Expenses</b>	<b>409,334</b>	<b>315,105</b>	<b>374,330</b>
<b>Year End Balance-Est.</b>	<b>7,041</b>	<b>52,275</b>	<b>670</b>

	2013-2014	2014-2015	Adopted 2015-2016
<b>Sanitation</b>	<b>PY Actual</b>	<b>YTD Actual</b>	<b>Budget</b>
<b>Beginning Fund Balance</b>	-	-	-
<b>Revenues:</b>			
Sanitation Fees	124,822	128,115	125,000
Transfer Other Funds	6,000	-	-
<b>Total Revenues</b>	<b>130,822</b>	<b>128,115</b>	<b>125,000</b>
<b>Expenditures:</b>			
Personal Services	-	-	-
Materials & Supplies	-	-	-
Other Services	120,791	114,549	120,000
Capital/Debt			
Transfers to City	2,000	-	-
Bad Debt		-	
<b>Total Expenses</b>	<b>122,791</b>	<b>114,549</b>	<b>120,000</b>
<b>Year End Balance-Est.</b>	<b>8,030</b>	<b>13,566</b>	<b>5,000</b>

<b>Total Trust Acct Balance:</b>	<b>14,080</b>	<b>64,867</b>	<b>21,211</b>
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<b>Cemetery Fund</b>	2013-2014 PY Actual	2014-2015 YTD Actual	Adopted 2015-2016 Budget
<b>Beginning Fund Balance</b>	65,098	-	-
<b>Revenues:</b>			
12.5% of Lot Sales	1,188	700	900
12.5% of Grave Openings	313	-	-
<b>Total Revenues</b>	<b>66,598</b>	<b>700</b>	<b>900</b>
<b>Expenditures:</b>			
Personal Services	-	-	-
Materials & Supplies	-	-	-
Other Services	-	-	-
Capital/Debt			
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Year End Balance-Est.</b>	<b>66,598</b>	<b>700</b>	<b>900</b>

<b>Street &amp; Alley Fund</b>	2013-2014 PY Actual	2014-2015 YTD Actual	Adopted 2015-2016 Budget
<b>Beginning Fund Balance</b>	65,961	-	-
<b>Revenues:</b>			
Gasoline Excise Tax	3,050	2,286	3,000
State Auto Tax	9,435	9,330	9,000
Grant Income	81,850		
<b>Total Revenues</b>	<b>160,296</b>	<b>11,615</b>	<b>12,000</b>
<b>Expenditures:</b>			
Personal Services	-	-	-
Materials & Supplies	-	-	-
Other Services	105,342	-	-
Capital/Debt			
Transfers to City			
<b>Total Expenses</b>	<b>105,342</b>	<b>-</b>	<b>-</b>
<b>Year End Balance-Est.</b>	<b>54,954</b>	<b>11,615</b>	<b>12,000</b>

<b>GAP Fund</b>	<b>2013-2014 PY Actual</b>	<b>2014-2015 YTD Actual</b>	<b>Adopted 2015-2016 Budget</b>
<b>Beginning Fund Balance</b>	3,561	-	-
<b>Revenues:</b>			
Trans from General	6,650	5,500	5,500
Trans from W/S	-	-	-
Trans from Elec	-	-	-
Trans from Gas	-	-	-
<b>Total Revenues</b>	<b>10,211</b>	<b>5,500</b>	<b>5,500</b>
<b>Expenditures:</b>			
Personal Services	-	-	-
Materials & Supplies	-	-	-
Other Services	6,633	5,300	5,500
Capital/Debt			
Transfers to City			
<b>Total Expenses</b>	<b>6,633</b>	<b>5,300</b>	<b>5,500</b>
<b>Year End Balance-Est.</b>	<b>3,579</b>	<b>200</b>	<b>-</b>

Department Detail	2013-2014	2014-2015	Adopted
Water/Sewer Fund-50	PY Actual	YTD Actual	2015-2016 Budget
Trust Clerk			
<b>Expenditures:</b>			
Personal Services	43,020	41,658	43,712
Materials & Supplies	1,598	-	-
Other Services	-	53	53
Capital Outlay	295	550	550
<b>Total Expenses</b>	<b>44,913</b>	<b>42,261</b>	<b>44,315</b>
Trust Atty			
<b>Expenditures:</b>			
Personal Services	-	-	-
Materials & Supplies	-	-	-
Other Services	1,438	9,563	10,200
Capital Outlay	-	-	-
<b>Total Expenses</b>	<b>1,438</b>	<b>9,563</b>	<b>10,200</b>
Water Dept			
<b>Expenditures:</b>			
Personal Services	30,091	26,324	33,328
Materials & Supplies	801	-	1,000
Other Services	238,936	359,818	321,227
Capital Outlay	289	26,315	2,400
Water Well Project		-	
<b>Total Expenses</b>	<b>270,117</b>	<b>412,457</b>	<b>357,955</b>
Gen Govt Trust			
<b>Expenditures:</b>			
Personal Services	-	28,659	54,992
Materials & Supplies	2,027	5,596	5,000
Other Services	29,255	47,238	43,999
Capital Outlay/ Debt Ser	81	-	800
<b>Total Expenses</b>	<b>31,363</b>	<b>81,492</b>	<b>104,791</b>
Sewer Dept			
<b>Expenditures:</b>			
Personal Services	39,638	29,199	33,470
Materials & Supplies	32,209	24,910	25,000
Other Services	34,716	31,598	36,223
Capital/Debt Service	-	-	5,000
Transfers	-	-	-
<b>Total Expenses</b>	<b>106,564</b>	<b>85,706</b>	<b>99,693</b>

Department Detail	2013-2014	2014-2015	Adopted 2015-2016
Water/Sewer Fund-50	PY Actual	YTD Actual	Budget
<b>W/S Non-Dept</b>			
<b>Expenditures:</b>			
Bank Service Charges	13,337	18,576	15,000
Materials & Supplies	-	-	-
WWTP/Water Loans	202,455	145,933	145,434
Debt Service	11,133	9,852	9,852
Depreciation/Bad Debt	-	-	-
Transfers	-	-	-
<b>Total Expenses</b>	<b>226,924</b>	<b>174,361</b>	<b>170,286</b>

Summary Detail	2013-2014	2014-2015	Adopted 2015-2016
Water/Sewer Fund-50	PY Actual	YTD Actual	Budget
<b>Total W/S Expend:</b>			
Personal Services	126,086	125,839	180,502
Materials & Supplies	36,635	30,506	31,000
Other Services	304,345	448,268	411,702
Capital	11,797	26,865	13,602
Debt Ser	-	28,428	5,000
Loan Exp	202,455	145,933	145,434
Transfers	-	-	-
<b>TOTAL</b>	<b>681,319</b>	<b>805,841</b>	<b>787,240</b>

<b>Capital Outlay Fund</b>	2013-2014 PY Actual	2014-2015 YTD Actual	Adopted 2015-2016 Budget
<b>Beginning Fund Balance</b>	99,408	-	-
<b>Revenues:</b>			
Miscellaneous Revenue	-	-	-
Transfers In	-	-	-
<b>Total Revenues</b>	<b>99,408</b>	-	-
<b>Expenditures:</b>			
Personal Services	-	-	-
Materials & Supplies	-	-	-
Other Services	-	-	-
Capital/Debt	-	-	-
Transfers Out	28,492	-	-
Real Property	-	-	-
<b>Total Expenses</b>	<b>28,492</b>	-	-
<b>Year End Balance-Est.</b>	<b>70,915</b>	-	-

<b>Yale Econ Dev Fund</b>	2013-2014 PY Actual	2014-2015 YTD Actual	Adopted 2015-2016 Budget
<b>Beginning Fund Balance</b>	2,122	-	-
<b>Revenues:</b>			
Trans from Other Funds	1,000	2,000	2,000
Trans from W/S	-	-	-
Trans from Elec	-	-	-
Trans from Gas	-	-	-
<b>Total Revenues</b>	<b>3,122</b>	<b>2,000</b>	<b>2,000</b>
<b>Expenditures:</b>			
Economic Incentive #1	2,784	2,271	-
Economic Incentive #2	-	-	2,000
Economic Incentive #3	-	-	-
Transfers Out	-	-	-
<b>Total Expenses</b>	<b>2,784</b>	<b>2,271</b>	<b>2,000</b>
<b>Year End Balance-Est.</b>	<b>338</b>	<b>(271)</b>	-

RESOLUTION CC 7-2015

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF  
THE CITY OF YALE, OKLAHOMA, ADOPTING THE  
OPERATING BUDGET FOR FISCAL YEAR 2015-2016**

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 account within various funds for the 2015-2016 Fiscal Year; and,

WHEREAS: The appropriations must be approved by resolution:

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

Section 1: That the 2015-2016 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.

ADOPTED this 9<sup>th</sup> day of June, 2015 at the 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.



  
Terry Baker, MAYOR

  
Deanna Couch, CITY CLERK

## City of Yale and Yale Water & Sewage Trust Combined Budget

	2013-2014 PY Actual	2014-2015 YTD Actual	Adopted 2015-2016 Budget
<b>Total General Fund Revenue</b>	<b>845,396</b>	<b>783,251</b>	<b>776,446</b>
Governing Board	108,164	76,653	76,448
City Clerk	47,632	49,121	50,805
City Attorney	15,121	10,073	11,255
Court	39,942	47,821	45,161
Police	263,609	276,428	286,660
Fire	70,786	49,136	62,312
Street	88,708	84,285	80,515
Park	28,410	15,901	20,000
General Government	61,166	52,298	49,712
Library	83,277	63,687	54,721
Cemetery	11,500	14,690	18,000
Swimming Pool	12,157	7,544	5,191
Emergency Management	64	-	500
Non-Department	7,650	7,500	7,500
<b>Total Department Expense</b>	<b>838,186</b>	<b>755,137</b>	<b>768,780</b>
<b>City Profit/Loss</b>	<b>7,210</b>	<b>28,113</b>	<b>7,666</b>
<b>Trust Authority Revenue</b>			
Water/Sewer Fund	680,696	817,276	800,000
Electric Fund	1,244,406	1,248,783	1,350,000
Gas Fund	416,375	367,381	375,000
Sanitation Fund	130,822	128,115	125,000
<b>Total Trust Authority Revenue</b>	<b>2,472,299</b>	<b>2,561,554</b>	<b>2,650,000</b>
<b>Trust Authority Expense</b>			
Water/Sewer Trust Fund	681,319	805,841	787,240
Electric Fund	1,244,775	1,261,193	1,347,219
Gas Fund	409,334	315,105	374,330
Sanitation Fund	122,791	114,549	120,000
<b>Total Trust Authority Expense</b>	<b>2,458,219</b>	<b>2,496,687</b>	<b>2,628,789</b>
<b>Trust Authority P/L</b>	<b>14,080</b>	<b>64,867</b>	<b>21,211</b>
<b>Combined City/Trust P/L</b>	<b>\$ 21,291</b>	<b>\$ 92,980</b>	<b>\$ 28,877</b>

June 1, 2015

To: City of Yale

Mayor and Commissioners

From: Louis Smitherman, City Manager/Trust

Subject: Budget 2015-2016

The 2015-2016 budget for the city of Yale was presented to the -City Commissioners as an overall review or adjustment and in other line items, no change in budget. This budget is very conservative and I request the commissioners allow it to be approved as noted. Every effort will be made to monitor the budget for decreases or increases in spending. I am aware of projecting an increase and the risk, but each month must be evaluated to assure sufficient funds are available. In the case of no expenditures on or in specific line-items no increase should be allowed.

This city wide budget is many parts, but one body, that provides -goods and services to the citizens of Yale. Lets consider all the parts: parks, street/alleys, city hall, library, fire department, police department sewer plant, trash, water, electric, gas, EMS, senior citizens center, public housing authority, liability insurance, equipment and contractors. \_ Each item mentioned cost something and our best projections are within our budget (plus or minus). "State Law in Oklahoma requires a balanced budget."

*Louis Smitherman, City Manager*