

TOWN OF BYNG, OKLAHOMA

BUDGET

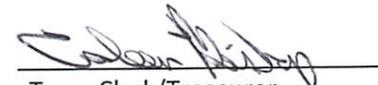
FY 2016-2017

Public Hearing June 14, 2016

Adopted June 14, 2016

By Resolution 2016-20

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Town Clerk/Treasurer

RECEIVED

AUG 01 2016

State Auditor  
and Inspector

*Parkster*

## Table of Contents

Budget Message .....	3
Summary of Revenue and Expenditures – By Fund .....	5
Departmental Budget – General Fund .....	7
Departmental Budget – Emergency Management Fund .....	8
Departmental Budget –Street & Alley Fund .....	9
Departmental Budget –Fire Department Fund .....	10
Departmental Budget – Municipal Court Fund .....	11
Departmental Budget –Enterprise Fund (Byng Public Works Authority) .....	12

# Budget Message

## TOWN OF BYNG, OKLAHOMA

FY 2016-2017

To: Honorable Mayor and Trustees

The upcoming FY 2016-2017 annual budget of the Town of Byng has been prepared for your consideration and reflects the Town's continuing effort to provide quality services to our citizens.

The following are highlights of the proposed budget:

### Revenues:

- Sales and other taxes are estimated to remain steady.
- Residential electric services are expected to remain steady
- Commercial electric sales are expected to remain steady.

### Expenditures:

- Personal services:
  - Salaries and wages are budgeted to reflect additional personnel due to the expansion of services such as municipal court and code enforcement.
- Operations and maintenance:
  - The general expenditures are budgeted to remain constant except for repairs and maintenance which has been increased to repair the roofs on the Town Hall and old fire station. Also funds are budgeted to insulate the exterior walls and repair the front of the Town Hall building.
  - Street and Alley has budgeted to purchase additional street signs and to add additional street lighting.
  - Emergency Management has budgeted to purchase a Wi-Fi/MiFi device and headsets for the radios in the EOC.
  - The Fire department has budgeted to provide gas expense reimbursements to the firefighters who respond to calls and update equipment as needed during the fiscal year.
- Capital outlay:
  - The General fund has budgeted funds to purchase equipment and or furniture.
  - The Fire department has budgeted to install a new floor in the workout room. The department will also apply for grants to purchase equipment.
  - Street and Alley has budgeted to purchase a portable flashing speed limit sign.

**Fund Balance:**

- General Fund is budgeted to retain approximately 56.02% of the reserve revenues.
- Street & Alley Fund is budgeted to retain approximately 45.16% of the reserve revenues.
- Fire Department is budgeted to be funded from the Public Works Authority Fund.
- Emergency Management is budgeted to be funded from the Public Works Authority Fund.
- Municipal Court is budgeted to be funded from the Public Works Authority Fund.

**New Funds and Departments:**

- A new Municipal Court Department is created to assist with code enforcement and security.

**Interfund Transfers:**

The following is a schedule of budgeted transfers between funds/departments:

<b>Fund Transferring Out</b>	<b>Fund Transferring In</b>	<b>Amount</b>	<b>Purpose</b>
Public Works Authority	Emergency Management	\$21,000	To cover operating expenses.
Public Works Authority	Fire Department	\$98,000	To cover operating expenses, capital outlay, and debt expenses.
Public Works Authority	Municipal Court	\$26,000	To cover operating expenses.
<b>Total Interfund Transfers</b>		<b>\$145,000</b>	

The proposed budget presented to you is a balanced budget prepared in accordance with the Oklahoma Municipal Budget Act in Title 11 of the Oklahoma Statutes. We submit this budget for your consideration and approval.

Respectfully submitted,

*Coleen Bishop*

Town Clerk/Treasurer

on behalf of the Budget Committee (Jack Wallace, Chris McGill, Coleen Bishop)

## Summary of Revenue and Expenditures - By Fund

<b>TOWN OF BYNG FUND SUMMARY FY 16-17 BUDGET</b>									
Fund	Total Estimated Revenues	Total Budgeted Expenditures	Estimated Revenues Over (Under) Budgeted	Estimated Beginning Fund Balance	Ending Fund Balance Before Transfers	Transfers In	Transfers Out	Ending Fund Balance After Transfers	
<b>Operating Funds:</b>									
General Fund	\$ 166,890	\$ 192,175	\$ (25,285)	\$ 57,492	\$ 32,207	\$ -	\$ -	\$ 32,207	
Emergency Management	\$ 12,500	\$ 33,840	\$ (21,340)	\$ 931	\$ (20,409)	\$ 21,000	\$ -	\$ 591	
Street & Alley	\$ 12,330	\$ 22,976	\$ (10,646)	\$ 19,411	\$ 8,765	\$ -	\$ -	\$ 8,765	
Fire Department	\$ 91,075	\$ 183,021	\$ (91,946)	\$ 3,568	\$ (88,378)	\$ 98,000	\$ -	\$ 9,622	
Municipal Court	\$ 53,000	\$ 80,660	\$ (27,660)	\$ 2,031	\$ (25,629)	\$ 26,000	\$ -	\$ 371	
<b>Total Town Funds</b>	<b>\$ 335,795</b>	<b>\$ 512,672</b>	<b>\$ (176,877)</b>	<b>\$ 83,433</b>	<b>\$ (93,445)</b>	<b>\$ 145,000</b>	<b>\$ -</b>	<b>\$ 51,555</b>	
Public Works Authority	\$ 9,982,275	\$ 9,674,090	\$ 308,185	\$ 2,175,035	\$ 2,483,220	\$ -	\$ 145,000	\$ 2,338,220	
Sub-total Operating Funds	\$ 10,318,070	\$ 10,186,762	\$ 131,308	\$ 2,258,468	\$ 2,389,776	\$ 145,000	\$ 145,000	\$ 2,389,776	
<b>Other Funds:</b>									
Sub-total Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Totals</b>	<b>\$ 10,318,070</b>	<b>\$ 10,186,762</b>	<b>\$ 131,308</b>	<b>\$ 2,258,468</b>	<b>\$ 2,389,776</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>	<b>\$ 2,389,776</b>	

	<u>Prior Year Actual FYE 2014-2015</u>	<u>Current Year Budget FYE 2015-2016</u>	<u>Budget Year FYE 2016-2017</u>
<b>Operating Funds:</b>			
General Fund	182,590	377,862	224,382
Emergency Management	29,250	38,746	34,431
Street & Alley	35,087	33,657	31,741
Fire Department	172,733	50,080	192,643
Municipal Court	-	8,550	81,031
Public Works Authority	13,175,569	12,038,932	12,157,310
<b>Total Revenue</b>	<b>\$ 13,595,229</b>	<b>\$ 12,547,827</b>	<b>\$ 12,721,538</b>
<b>Expenditures:</b>			
General Fund	116,984	320,370	192,175
Emergency Management	22,527	37,815	33,840
Street & Alley	13,547	14,246	22,976
Fire Department	168,365	46,512	183,021
Municipal Court	-	6,519	80,660
Public Works Authority	11,091,153	9,863,897	9,819,090
<b>Total Expenditures</b>	<b>\$ 11,412,576</b>	<b>\$ 10,289,359</b>	<b>\$ 10,331,762</b>
<b>Changes in Fund Balances</b>			
General Fund	65,606	57,492	32,207
Emergency Management	6,723	931	591
Street & Alley	21,540	19,411	8,765
Fire Department	4,368	3,568	9,622
Municipal Court	-	2,031	371
Public Works Authority	2,084,416	2,175,035	2,338,220
<b>Total Changes in Fund Balances</b>	<b>\$ 2,182,653</b>	<b>\$ 2,258,468</b>	<b>\$ 2,389,776</b>

## Departmental Budget - General Fund

### TOWN OF BYNG FUND SUMMARY

#### FY 16-17 GENERAL FUND BUDGET

<b>Fund: General</b>	<b>Prior Year Actual FYE 2014-2015</b>	<b>Current Year Budget FYE 2015-2016</b>	<b>Budget Year FYE 2016-2017</b>
<b>Revenues:</b>			
Alcoholic Beverage Tax	\$ 7,445	7,691	7,700
Sales Tax	57,668	78,775	79,000
Cigarette Tax	679	910	800
Franchise Tax	23,543	24,000	24,000
P.I.L.O.T.	1,317	1,313	1,300
Lease Income	54,000	54,000	54,000
Miscellaneous Revenue	13	89	90
<b>Total Revenues</b>	<b>\$ 144,666</b>	<b>166,779</b>	<b>166,890</b>
<b>Expenditures:</b>			
Personnel	\$ 59,805	96,923	104,045
Capital Outlay	1,620	155,000	10,000
Maintenance and Operations	40,559	53,447	78,130
<b>Total Expenditures</b>	<b>\$ 101,984</b>	<b>305,370</b>	<b>192,175</b>
<b>Estimated Revenues Over (Under) Budgeted Expenditures</b>	<b>\$ 42,682</b>	<b>(138,591)</b>	<b>(25,285)</b>
<b>Estimated Beginning Fund Balance</b>	<b>\$ 37,924</b>	<b>66,083</b>	<b>57,492</b>
<b>Ending Fund Balance Before Transfers</b>	<b>\$ 80,606</b>	<b>(72,508)</b>	<b>32,207</b>
<b>Transfers In</b>	<b>\$ -</b>	<b>145,000</b>	<b>-</b>
<b>Transfers Out</b>	<b>\$ 15,000</b>	<b>15,000</b>	<b>-</b>
<b>Ending Fund Balance After Transfers</b>	<b>\$ 65,606</b>	<b>57,492</b>	<b>32,207</b>

## Departmental Budget - Emergency Management Fund

### TOWN OF BYNG FUND SUMMARY

#### FY 16-17 EMERGENCY MANAGEMENT FUND BUDGET

<b>Fund: Emergency Management</b>	<b>Prior Year Actual FYE 2014-2015</b>	<b>Current Year Budget FYE 2015-2016</b>	<b>Budget Year FYE 2016-2017</b>
<b>Revenues:</b>			
Grants	\$ 10,000	7,500	12,500
Miscellaneous Revenue	-	-	-
Total Revenues	<u>\$ 10,000</u>	<u>7,500</u>	<u>12,500</u>
<b>Expenditures:</b>			
Personnel	\$ 17,585	20,201	18,240
Capital Outlay	-	10,658	-
Maintenance and Operations	4,942	6,956	15,600
Total Expenditures	<u>\$ 22,527</u>	<u>37,815</u>	<u>33,840</u>
Estimated Revenues Over (Under)	<u>\$ (12,527)</u>	<u>(30,315)</u>	<u>(21,340)</u>
<b>Estimated Beginning Fund Balance</b>	<u>\$ 4,250</u>	<u>6,246</u>	<u>931</u>
<b>Ending Fund Balance Before Transfers</b>	<u>\$ (8,277)</u>	<u>(24,069)</u>	<u>(20,409)</u>
<b>Transfers In</b>	<u>\$ 15,000</u>	<u>25,000</u>	<u>21,000</u>
<b>Transfers Out</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<b>Ending Fund Balance After Transfers</b>	<u>\$ 6,723</u>	<u>931</u>	<u>591</u>

## Departmental Budget -Street & Alley Fund

### TOWN OF BYNG FUND SUMMARY

#### FY 16-17 STREET AND ALLEY FUND BUDGET

<u>Fund: Street and Alley</u>	<u>Prior Year Actual</u>	<u>Current Year Budget</u>	<u>Budget Year</u>
	<u>FYE 2014-2015</u>	<u>FYE 2015-2016</u>	<u>FYE 2016-2017</u>
<b>Revenues:</b>			
Gasoline Tax	\$ 2,219	2,250	2,250
Motor Vehicle Tax	9,070	9,796	10,000
Interest Income	201	71	80
Miscellaneous Revenue	-	-	-
Total Revenues	<u>\$ 11,489</u>	<u>12,117</u>	<u>12,330</u>
<b>Expenditures:</b>			
Capital Outlay	\$ -	-	2,500
Maintenance and Operations	13,547	14,246	20,476
Total Expenditures	<u>\$ 13,547</u>	<u>14,246</u>	<u>22,976</u>
Estimated Revenues Over (Under)	<u>\$ (2,058)</u>	<u>(2,129)</u>	<u>(10,646)</u>
Estimated Beginning Fund Balance	<u>\$ 23,598</u>	<u>21,540</u>	<u>19,411</u>
Ending Fund Balance Before Transfers	<u>\$ 21,540</u>	<u>19,411</u>	<u>8,765</u>
Transfers In	<u>\$ -</u>	<u>-</u>	<u>-</u>
Transfers Out	<u>\$ -</u>	<u>-</u>	<u>-</u>
Ending Fund Balance After Transfers	<u>\$ 21,540</u>	<u>19,411</u>	<u>8,765</u>

## Departmental Budget –Fire Department Fund

### TOWN OF BYNG FUND SUMMARY

#### FY 16-17 FIRE DEPARTMENT FUND BUDGET

<b>Fund: Fire Department</b>	<b>Prior Year Actual FYE 2014-2015</b>	<b>Current Year Budget FYE 2015-2016</b>	<b>Budget Year FYE 2016-2017</b>
<b>Revenues:</b>			
Grants	\$ 4,484	20,290	89,500
Donations	150	150	500
Interest Income	24	13	-
Miscellaneous Revenue	274	259	1,075
Total Revenues	<u>\$ 4,933</u>	<u>20,711</u>	<u>91,075</u>
<b>Expenditures:</b>			
Capital Outlay	\$ 154,197	29,965	87,000
Maintenance and Operations	14,168	16,547	48,143
Debt	-	-	47,878
Total Expenditures	<u>\$ 168,365</u>	<u>46,512</u>	<u>183,021</u>
Estimated Revenues Over (Under)	<u>\$ (163,432)</u>	<u>(25,801)</u>	<u>(91,946)</u>
Estimated Beginning Fund Balance	<u>\$ 2,300</u>	<u>4,368</u>	<u>3,568</u>
Ending Fund Balance Before Transfers	<u>\$ (161,132)</u>	<u>(21,432)</u>	<u>(88,378)</u>
Transfers In	<u>\$ 165,500</u>	<u>25,000</u>	<u>98,000</u>
Transfers Out	<u>\$ -</u>	<u>-</u>	<u>-</u>
Ending Fund Balance After Transfers	<u>\$ 4,368</u>	<u>3,568</u>	<u>9,622</u>

## Departmental Budget - Municipal Court Fund

### TOWN OF BYNG FUND SUMMARY

#### FY 16-17 MUNICIPAL COURT FUND BUDGET

<b>Fund: Municipal Court</b>	<b>Prior Year Actual FYE 2014-2015</b>	<b>Current Year Budget FYE 2015-2016</b>	<b>Budget Year FYE 2016-2017</b>
<b>Revenues:</b>			
Fines and Fees	\$ -	-	48,000
Miscellaneous Revenue	-	3,550	5,000
Total Revenues	\$ -	3,550	53,000
<b>Expenditures:</b>			
Personnel	\$ -	3,330	21,631
Capital Outlay	-	-	-
Maintenance and Operations	-	3,189	59,029
Total Expenditures	\$ -	6,519	80,660
Estimated Revenues Over (Under)	\$ -	(2,969)	(27,660)
Estimated Beginning Fund Balance	\$ -	-	2,031
Ending Fund Balance Before Transfers	\$ -	(2,969)	(25,629)
Transfers In	\$ -	5,000	26,000
Transfers Out	\$ -	-	-
Ending Fund Balance After Transfers	\$ -	2,031	371

## Departmental Budget -Enterprise Fund (Byng Public Works Authority)

### TOWN OF BYNG FUND SUMMARY

#### FY 16-17 PUBLIC WORKS AUTHORITY FUND BUDGET

Fund: Public Works Authority	Prior Year Actual FYE 2014-2015	Current Year Budget FYE 2015-2016	Budget Year FYE 2016-2017
<b>Revenues:</b>			
Utility Sales	\$ 11,552,249	9,930,288	9,958,375
Deposit Income	308	500	500
Interest Income	20,494	19,529	19,400
Miscellaneous Revenue	4,069	4,200	4,000
Total Revenues	\$ 11,577,120	9,954,516	9,982,275
<b>Expenditures:</b>			
Cost of Electricity	\$ 10,865,045	9,605,253	9,606,850
Capital Outlay	2,365	14,981	-
Maintenance and Operations	58,243	58,663	67,240
Total Expenditures	\$ 10,925,653	9,678,897	9,674,090
Estimated Revenues Over (Under)	\$ 651,467	275,619	308,185
Estimated Beginning Fund Balance	\$ 1,598,449	2,084,416	2,175,035
Ending Fund Balance Before Transfers	\$ 2,249,916	2,360,035	2,483,220
Transfers In	\$ -	-	-
Transfers Out	\$ 165,500	185,000	145,000
Ending Fund Balance After Transfers	\$ 2,084,416	2,175,035	2,338,220