

TOWN OF BYNG, OKLAHOMA

BUDGET

FY 2019-2020


Public Hearing: June 13, 2019

Adopted: June 13, 2019

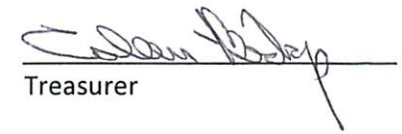
By Resolution 2019-11



Mayor



Town Clerk



Treasurer



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Budget Message

TOWN OF BYNG, OKLAHOMA

FY 2019-2020

To: Honorable Mayor and Trustees

The upcoming FY 2019-2020 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 staffing changes.
- Operations and maintenance:
 - The general expenditures are budgeted to remain constant except for funds needed to replace computers and update software.
 - Street and Alley has budgeted to purchase additional street signs and to add additional street lighting.
 - Emergency Management has budgeted to harden/improve the EOC.
 - The Fire department has budgeted to continue to provide gas expense reimbursements to the firefighters who respond to calls and to update equipment as needed during the fiscal year.
- Capital outlay:
 - The Fire department has budgeted to purchase equipment. The department will also apply for grants to purchase equipment.
 - Street and Alley has budgeted to install street lights at the intersection of Highschool and South Main.

Interfund Transfers:

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

| Fund Transferring Out | Fund Transferring In | Amount | Purpose |
|----------------------------------|-----------------------------|-------------------|--|
| Public Works Authority | Zoning & Adjustment | \$ 1,000 | To cover operating expenses. |
| Public Works Authority | Emergency Management | \$ 25,000 | To cover operating expenses. |
| Public Works Authority | General Fund | \$ 5,000 | To cover operating expenses. |
| Public Works Authority | Fire Department | \$ 155,000 | To cover operating expenses, capital outlay, personnel, and debt expenses. |
| Public Works Authority | Municipal Court | \$ 75,000 | To cover operating expenses. |
| Total Interfund Transfers | | \$ 261,000 | |

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

Treasurer

on behalf of the Budget Committee (Chris McGill, Jeff Rollins, Blake Bostick, Pam Walker, Coleen Bishop, and Lena Winton).

Summary of Revenue and Expenditures - By Fund/Department

| TOWN OF BYNG FUND SUMMARY FY 2019-2020 BUDGET | | | | | | | | | |
|--|----------------------------|-----------------------------|---|----------------------------------|--------------------------------------|--------------------------|--------------------------|-------------------------------------|--|
| Fund | Total Estimated Revenues | Total Budgeted Expenditures | Estimated Revenues Over (Under) Budgeted Expenditures | Estimated Beginning Fund Balance | Ending Fund Balance Before Transfers | Transfers In | Transfers Out | Ending Fund Balance After Transfers | |
| Operating Funds: | | | | | | | | | |
| * General Fund | \$ 175,781 | \$ 283,137 | \$ (107,356) | \$ 103,554 | \$ (3,802) | \$ 5,000 | \$ - | \$ 1,198 | |
| * Emergency Management | \$ 10,000 | \$ 34,880 | \$ (24,880) | \$ 3,573 | \$ (21,307) | \$ 25,000 | \$ - | \$ 3,693 | |
| * Street & Alley | \$ 6,110 | \$ 12,600 | \$ (6,490) | \$ 40,921 | \$ 34,431 | \$ - | \$ - | \$ 34,431 | |
| * Fire Department | \$ 27,078 | \$ 150,499 | \$ (123,421) | \$ 50,720 | \$ (72,701) | \$ 155,000 | \$ - | \$ 82,299 | |
| * Municipal Court | \$ 20,035 | \$ 79,145 | \$ (59,110) | \$ (2,287) | \$ (61,397) | \$ 75,000 | \$ - | \$ 13,603 | |
| * Zoning & Adjustment | \$ 600 | \$ 1,472 | \$ (872) | \$ - | \$ (872) | \$ 1,000 | \$ - | \$ 128 | |
| <i>Total Town Funds</i> | <u>\$ 239,604</u> | <u>\$ 561,733</u> | <u>\$ (322,130)</u> | <u>\$ 196,481</u> | <u>\$ (125,649)</u> | <u>\$ 261,000</u> | <u>\$ -</u> | <u>\$ 135,351</u> | |
| Public Works Authority | \$ 5,640,333 | \$ 5,633,673 | \$ 6,661 | \$ 1,381,048 | \$ 1,387,709 | \$ - | \$ 261,000 | \$ 1,126,709 | |
| Sub-total Operating Funds | <u>\$ 5,879,937</u> | <u>\$ 6,195,406</u> | <u>\$ (315,469)</u> | <u>\$ 1,577,529</u> | <u>\$ 1,262,060</u> | <u>\$ 261,000</u> | <u>\$ 261,000</u> | <u>\$ 1,262,060</u> | |
| Other Funds: | | | | | | | | | |
| Sub-total Other Funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Totals | <u>\$ 5,879,937</u> | <u>\$ 6,195,406</u> | <u>\$ (315,469)</u> | <u>\$ 1,577,529</u> | <u>\$ 1,262,060</u> | <u>\$ 261,000</u> | <u>\$ 261,000</u> | <u>\$ 1,262,060</u> | |

| | Prior Year Actual FYE 2017-2018* | Current Year Budget FYE 2018-2019 | Budget Year FYE 2019-2020 |
|---------------------------------------|-------------------------------------|---|------------------------------|
| Operating Funds: | | | |
| General Fund | 191,056 | 252,148 | 284,335 |
| Emergency Management | 36,580 | 31,207 | 38,573 |
| Street & Alley | 36,315 | 36,734 | 47,031 |
| Fire Department | 120,481 | 127,460 | 232,798 |
| Municipal Court | 106,317 | 76,764 | 92,748 |
| Zoning & Adjustment | 4,000 | 5,804 | 1,600 |
| Public Works Authority | 8,207,551 | 4,571,749 | 7,021,382 |
| Total Revenue | \$ 8,702,301 | \$ 5,101,866 | \$ 7,718,466 |
| Expenditures: | | | |
| General Fund | 212,885 | 288,323 | 283,137 |
| Emergency Management | 39,647 | 31,244 | 34,880 |
| Street & Alley | 31,200 | 12,600 | 12,600 |
| Fire Department | 108,950 | 110,501 | 150,499 |
| Municipal Court | 76,148 | 79,618 | 79,145 |
| Zoning & Adjustment | 2,000 | 3,309 | 1,472 |
| Public Works Authority | 6,403,475 | 4,356,740 | 5,894,673 |
| Total Expenditures | \$ 6,874,305 | \$ 4,882,336 | \$ 6,456,406 |
| Changes in Fund Balances | | | |
| General Fund | (21,829) | (36,175) | 1,198 |
| Emergency Management | (3,067) | (37) | 3,693 |
| Street & Alley | 5,115 | 24,134 | 34,431 |
| Fire Department | 11,531 | 16,959 | 82,299 |
| Municipal Court | 30,169 | (2,855) | 13,603 |
| Zoning & Adjustment | 2,000 | 2,495 | 128 |
| Public Works Authority | 1,804,076 | 215,009 | 1,126,709 |
| Total Changes in Fund Balances | \$ 1,827,996 | \$ 219,530 | \$ 1,262,060 |

Departmental Budget – General Fund

TOWN OF BYNG FUND SUMMARY

FY 19-20 GENERAL FUND BUDGET

| Fund: General | Prior Year Actual FYE 2017-2018 | Current Year Budget FYE 2018-2019 | Budget Year FYE 2019-2020 |
|--|------------------------------------|--------------------------------------|------------------------------|
| Revenues: | | | |
| Alcoholic Beverage Tax | \$ 7,340 | 7,902 | 8,977 |
| Sales Tax | 78,011 | 89,451 | 78,789 |
| Use Tax | 18,152 | 7,303 | 14,298 |
| Cigarette Tax | 905 | 1,026 | 656 |
| Franchise Tax | 22,980 | 19,253 | 17,078 |
| P.I.L.O.T. | 1,471 | 1,568 | 1,558 |
| Lease Income | 54,000 | 54,000 | 54,000 |
| Miscellaneous Revenue | 290 | 245 | 425 |
| Total Revenues | \$ 183,149 | 180,748 | 175,781 |
| Expenditures: | | | |
| Personnel | \$ 74,506 | 107,994 | 122,824 |
| Capital Outlay | 20,000 | 30,000 | - |
| Maintenance and Operations | 118,379 | 150,330 | 160,313 |
| Total Expenditures | \$ 212,885 | 288,323 | 283,137 |
| Estimated Revenues Over (Under) Budgeted Expenditures | \$ (29,736) | (107,575) | (107,356) |
| Estimated/Actual Beginning Fund Balance | \$ 7,907 | 71,400 | 103,554 |
| Ending Fund Balance Before Transfers | \$ (21,829) | (36,175) | (3,802) |
| Transfers In | \$ - | - | 5,000 |
| Transfers Out | \$ 3,000 | - | - |
| Ending Fund Balance After Transfers | \$ (24,829) | (36,175) | 1,198 |

Departmental Budget – Emergency Management Fund
TOWN OF BYNG FUND SUMMARY

FY 19-20 EMERGENCY MANAGEMENT FUND BUDGET

| <u>Fund: Emergency Management</u> | <u>Prior Year Actual FYE 2017-2018</u> | <u>Current Year Budget FYE 2018-2019</u> | <u>Budget Year FYE 2019-2020</u> |
|--|--|--|--------------------------------------|
| Revenues: | | | |
| Grants | \$ 10,000 | 10,000 | 10,000 |
| Miscellaneous Revenue | - | - | - |
| Total Revenues | <u>\$ 10,000</u> | <u>10,000</u> | <u>10,000</u> |
| Expenditures: | | | |
| Personnel | \$ 19,696 | 20,294 | 19,930 |
| Capital Outlay | - | - | - |
| Maintenance and Operations | 19,951 | 10,950 | 14,950 |
| Total Expenditures | <u>\$ 39,647</u> | <u>31,244</u> | <u>34,880</u> |
| Estimated Revenues Over (Under) | <u>\$ (29,647)</u> | <u>(21,244)</u> | <u>(24,880)</u> |
| Estimated/Actual Beginning Fund Balance | <u>\$ 1,580</u> | <u>16,207</u> | <u>3,573</u> |
| Ending Fund Balance Before Transfers | <u>\$ (28,067)</u> | <u>(5,037)</u> | <u>(21,307)</u> |
| Transfers In | <u>\$ 25,000</u> | <u>5,000</u> | <u>25,000</u> |
| Transfers Out | <u>\$ -</u> | <u>-</u> | <u>-</u> |
| Ending Fund Balance After Transfers | <u>\$ (3,067)</u> | <u>(37)</u> | <u>3,693</u> |

Departmental Budget - Street & Alley Fund

TOWN OF BYNG FUND SUMMARY

FY 19-20 STREET AND ALLEY FUND BUDGET

| Fund: Street and Alley | Prior Year Actual FYE 2017-2018 | Current Year Budget FYE 2018-2019 | Budget Year FYE 2019-2020 |
|--|--|--|--------------------------------------|
| Revenues: | | | |
| Gasoline Tax | \$ 1,000 | 1,000 | 1,000 |
| Motor Vehicle Tax | 5,000 | 5,000 | 5,000 |
| Interest Income | 73 | 75 | 75 |
| Grants | - | - | - |
| Miscellaneous Revenue | 35 | 35 | 35 |
| Total Revenues | \$ 6,108 | 6,110 | 6,110 |
| Expenditures: | | | |
| Capital Outlay | \$ 2,500 | 2,500 | 2,500 |
| Maintenance and Operations | 28,700 | 10,100 | 10,100 |
| Total Expenditures | \$ 31,200 | 12,600 | 12,600 |
| Estimated Revenues Over (Under) | \$ (25,092) | (6,490) | (6,490) |
| Estimated/Actual Beginning Fund Balance | \$ 22,207 | 22,624 | 40,921 |
| Ending Fund Balance Before Transfers | \$ (2,885) | 16,134 | 34,431 |
| Transfers In | \$ 8,000 | 8,000 | - |
| Transfers Out | \$ - | - | - |
| Ending Fund Balance After Transfers | \$ 5,115 | 24,134 | 34,431 |

Departmental Budget – Fire Department Fund

TOWN OF BYNG FUND SUMMARY

FY 19-20 FIRE DEPARTMENT FUND BUDGET

| Fund: Fire Department | Prior Year Actual FYE 2017-2018 | Current Year Budget FYE 2018-2019 | Budget Year FYE 2019-2020 |
|---|------------------------------------|--------------------------------------|------------------------------|
| Revenues: | | | |
| Grants | \$ 25,000 | 5,500 | 26,858 |
| Donations | 300 | 250 | 200 |
| Interest Income | 20 | 20 | 20 |
| Miscellaneous Revenue | 550 | 550 | - |
| Total Revenues | <u>\$ 25,870</u> | <u>6,320</u> | <u>27,078</u> |
| Expenditures: | | | |
| Capital Outlay | \$ 20,000 | 20,000 | 5,000 |
| Maintenance and Operations | 38,950 | 42,501 | 95,599 |
| Debt | 50,000 | 48,000 | 49,900 |
| Total Expenditures | <u>\$ 108,950</u> | <u>110,501</u> | <u>150,499</u> |
| Estimated Revenues Over (Under) | <u>\$ (83,080)</u> | <u>(104,181)</u> | <u>(123,421)</u> |
| Estimated/Actual Beginning Fund Balance | <u>\$ 611</u> | <u>21,140</u> | <u>50,720</u> |
| Ending Fund Balance Before Transfers | <u>\$ (82,469)</u> | <u>(83,041)</u> | <u>(72,701)</u> |
| Transfers In | <u>\$ 94,000</u> | <u>100,000</u> | <u>155,000</u> |
| Transfers Out | <u>\$ -</u> | <u>-</u> | <u>-</u> |
| Ending Fund Balance After Transfers | <u>\$ 11,531</u> | <u>16,959</u> | <u>82,299</u> |

Departmental Budget – Municipal Court Fund

TOWN OF BYNG FUND SUMMARY

FY 19-20 MUNICIPAL COURT FUND BUDGET

| Fund: Municipal Court | Prior Year Actual FYE 2017-2018 | Current Year Budget FYE 2018-2019 | Budget Year FYE 2019-2020 |
|---|--|--|--------------------------------------|
| Revenues: | | | |
| Fines and Fees | \$ 19,379 | 17,772 | 18,410 |
| Restricted | 3,600 | 3,940 | 1,125 |
| Miscellaneous Revenue | 500 | 500 | 500 |
| Total Revenues | <u>\$ 23,479</u> | <u>22,212</u> | <u>20,035</u> |
| Expenditures: | | | |
| Personnel | \$ 17,328 | 20,398 | 19,725 |
| Capital Outlay | - | - | - |
| Maintenance and Operations | 58,820 | 59,220 | 59,420 |
| Total Expenditures | <u>\$ 76,148</u> | <u>79,618</u> | <u>79,145</u> |
| Estimated Revenues Over (Under) | <u>\$ (52,669)</u> | <u>(57,407)</u> | <u>(59,110)</u> |
| Estimated/Actual Beginning Fund Balance | <u>\$ 12,838</u> | <u>24,552</u> | <u>(2,287)</u> |
| Ending Fund Balance Before Transfers | <u>\$ (39,831)</u> | <u>(32,855)</u> | <u>(61,397)</u> |
| Transfers In | <u>\$ 70,000</u> | <u>30,000</u> | <u>75,000</u> |
| Transfers Out | <u>\$ -</u> | <u>-</u> | <u>-</u> |
| Ending Fund Balance After Transfers | <u>\$ 30,169</u> | <u>(2,855)</u> | <u>13,603</u> |

Departmental Budget - Zoning & Adjustment

TOWN OF BYNG FUND SUMMARY

FY 19-20 ZONING AND ADJUSTMENT FUND BUDGET

| Fund: Zoning and Adjustment | Prior Year Actual FYE 2017-2018 | Current Year Budget FYE 2018-2019 | Budget Year FYE 2019-2020 |
|---|------------------------------------|--------------------------------------|------------------------------|
| Revenues: | | | |
| Fees and Permits | \$ 900 | 900 | 500 |
| Restricted | - | - | - |
| Miscellaneous Revenue | 100 | 100 | 100 |
| Total Revenues | <u>\$ 1,000</u> | <u>1,000</u> | <u>600</u> |
| Expenditures: | | | |
| Personnel | \$ 1,020 | 2,830 | 782 |
| Capital Outlay | - | - | - |
| Maintenance and Operations | 980 | 479 | 690 |
| Total Expenditures | <u>\$ 2,000</u> | <u>3,309</u> | <u>1,472</u> |
| Estimated Revenues Over (Under) | <u>\$ (1,000)</u> | <u>(2,309)</u> | <u>(872)</u> |
| Estimated/Actual Beginning Fund Balance | <u>\$ -</u> | <u>804</u> | <u>495</u> |
| Ending Fund Balance Before Transfers | <u>\$ (1,000)</u> | <u>(1,505)</u> | <u>(377)</u> |
| Transfers In | <u>\$ 3,000</u> | <u>4,000</u> | <u>1,000</u> |
| Transfers Out | <u>\$ -</u> | <u>-</u> | <u>-</u> |
| Ending Fund Balance After Transfers | <u>\$ 2,000</u> | <u>2,495</u> | <u>623</u> |

Departmental Budget – Enterprise Fund (Byng Public Works Authority)
TOWN OF BYNG FUND SUMMARY

FY 19-20 PUBLIC WORKS AUTHORITY FUND BUDGET

| Fund: Public Works Authority | Prior Year Actual FYE 2017-2018 | Current Year Budget FYE 2018-2019 | Budget Year FYE 2019-2020 |
|--|--|--|--------------------------------------|
| Revenues: | | | |
| Utility Sales | \$ 5,750,826 | 2,781,958 | 5,625,826 |
| Deposit Income | 1,000 | - | - |
| Interest Income | 21,853 | 21,302 | 14,507 |
| Miscellaneous Revenue | 1,888 | - | - |
| Total Revenues | \$ 5,775,567 | 2,803,259 | 5,640,333 |
| Expenditures: | | | |
| Cost of Electricity | \$ 6,181,805 | 4,065,025 | 5,531,938 |
| Capital Outlay | 3,000 | 3,000 | 39,900 |
| Maintenance and Operations | 65,670 | 59,020 | 61,835 |
| Total Expenditures | \$ 6,250,475 | 4,127,045 | 5,633,673 |
| Estimated Revenues Over (Under) | \$ (474,908) | (1,323,786) | 6,661 |
| Estimated/Actual Beginning Fund Balance | \$ 2,431,985 | 1,768,490 | 1,381,048 |
| Ending Fund Balance Before Transfers | \$ 1,957,076 | 444,704 | 1,387,709 |
| Transfers In | \$ - | - | - |
| Transfers Out | \$ 153,000 | 229,695 | 261,000 |
| Ending Fund Balance After Transfers | \$ 1,804,076 | 215,009 | 1,126,709 |