

TOWN OF BYNG, OKLAHOMA

BUDGET

FY 2024-2025

Public Hearing: June 11, 2024

Adopted: June 11, 2024

By Resolution 2024-05



Mayor



Town Clerk/Treasurer

RECEIVED

JUN 24 2024

State Auditor
and Inspector

Pastor

Table of Contents

| | |
|---|-----|
| Budget Message | 3 |
| Departmental Budget - General Fund..... | 4 |
| Departmental Budget - Emergency Management Fund..... | 7 |
| Departmental Budget – Street & Alley Fund..... | 9 |
| Departmental Budget – Fire Department Fund | 10 |
| Departmental Budget - Municipal Court Fund..... | 12 |
| Departmental Budget – Zoning & Adjustment..... | 124 |
| Departmental Budget - Enterprise Fund (Byng Public Works Authority..... | 16 |

Budget Message
TOWN OF BYNG, OKLAHOMA

FY 2024-2025

To: Honorable Mayor and Trustees

The upcoming FY 2024-2025 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 slightly decrease.
- 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 current payroll costs.
- Operations and maintenance:
 - The general expenditures are budgeted to remain constant except for funds needed to purchase updated computers, server and copier.
 - Street and Alley has budgeted to purchase additional street signs and to add additional street lighting.
 - Emergency Management has budgeted to update/replace or repair sirens.
 - The Fire department has budgeted to continue to provide gas expense reimbursements to the firefighters who respond to calls.
- Capital outlay:
 - The Fire department has budgeted to lease-purchase a tanker.
 - Street and Alley has budgeted to purchase flashing stop signs.

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,

Pam Walker

Town Clerk/Treasurer

| Town of Byng City Budget FY 24/25 Budget | | | | Proposed |
|--|----------------------|----------------------|----------------------|----------------------|
| | | | Annualized | Budget |
| | FY 22/23 | FY 23/24 | FY 23/24 | FY 24/25 |
| Revenue | | | | |
| Budget Funding | \$ - | \$ 31,811.25 | \$ 42,415.00 | \$40,165.00 |
| Building Permit Fee | \$ 125.00 | \$ 75.00 | \$ 90.00 | \$ - |
| Utility Vehicle Reg Fee | \$ 25.00 | \$ 25.00 | \$ 50.00 | \$ 75.00 |
| Zoning Fees | \$ - | \$ - | \$ - | |
| Misc. Other Revenue | \$ 340.80 | \$ 7,478.48 | \$ 9,971.31 | \$ 600.00 |
| Grant Revenue | \$ 105,111.31 | \$ 88,916.20 | \$ 118,554.93 | \$ 138,728.90 |
| Interest Earned | \$ 163.58 | \$ 142.38 | \$ 189.84 | \$ 60.00 |
| Alcohol Tax Revenue | \$ 14,621.54 | \$ 13,117.81 | \$ 17,490.41 | \$ 14,000.00 |
| Cigar Tax Revenue | \$ 1,603.99 | \$ 1,051.00 | \$ 1,401.33 | \$ 1,500.00 |
| City Sales Tax Revenue | \$ 122,258.54 | \$ 87,768.85 | \$ 117,025.13 | \$ 100,000.00 |
| City Use Tax Revenue | \$ 81,674.95 | \$ 74,210.70 | \$ 98,947.60 | \$ 80,000.00 |
| Franchise Tax Revenue | \$ 25,314.61 | \$ 21,930.93 | \$ 29,241.24 | \$ 20,000.00 |
| Motor Vehicle Tax Revenue | \$ 9,305.25 | \$ 8,042.93 | \$ 10,723.91 | \$ 8,000.00 |
| Property Tax Revenue | \$ 1,815.06 | \$ 1,749.12 | \$ 2,332.16 | \$ 2,000.00 |
| | | | | |
| Total Revenue | \$ 362,359.63 | \$ 336,319.65 | \$ 448,432.87 | \$ 405,128.90 |
| Less ARPA | \$ - | | | \$ - |
| | | | | \$ 405,128.90 |
| Expenditures | | | | |
| Accounting Fees | \$ 6,450.00 | \$ 5,000.00 | \$ 6,000.00 | \$ 7,000.00 |
| Advertising | \$ - | \$ - | \$ - | |
| Audit Fees | \$ 14,007.87 | \$ 4,676.75 | \$ 5,612.10 | \$ 8,000.00 |
| Bank Service Chgs | \$ 270.00 | \$ (120.00) | \$ (144.00) | \$ - |
| Building Repairs | \$ 250.00 | \$ - | \$ - | \$ 2,000.00 |
| Community Outreach | \$ - | \$ 102.84 | \$ 123.41 | |
| Computer & Internet Exp | \$ 934.25 | \$ 134.97 | \$ 161.96 | \$ 10,000.00 |
| Computer Software | \$ 3,335.64 | \$ 62.40 | \$ 74.88 | \$ 5,000.00 |
| Contract Labor | \$ 3,100.00 | \$ 6,494.09 | \$ 7,792.91 | \$ 4,000.00 |
| Cost of Special Election | \$ - | \$ - | \$ - | |

| | FY 22/23 | FY 23/24 | FY 23/24 | FY 24/25 |
|---|---------------|--------------|--------------|---------------|
| Credit Card Fees | \$ 245.09 | \$ - | \$ - | |
| Dues Misc Fees Subscriptions | \$ 2,508.15 | \$ 2,997.99 | \$ 3,597.59 | \$ 3,000.00 |
| Equipment | \$ 71,500.00 | \$ 498.98 | \$ 598.78 | \$ 143,728.90 |
| Landscaping & Mowing | \$ 1,010.00 | \$ 795.00 | \$ 954.00 | \$ 1,800.00 |
| Late Fees | \$ - | \$ 30.44 | \$ 36.53 | |
| Legal Fees | \$ 21,600.00 | \$ 18,000.00 | \$ 21,600.00 | \$ 24,000.00 |
| Legal Notices & Publications | \$ 12.90 | \$ 1,129.44 | \$ 1,355.33 | \$ 1,500.00 |
| Liability Insurance | \$ 3,061.00 | \$ 3,223.00 | \$ 3,867.60 | \$ 5,000.00 |
| Lodging | \$ - | \$ 751.94 | \$ 902.33 | \$ 1,000.00 |
| Manuals & Reference Material | \$ - | \$ - | \$ - | |
| Meals Travel & Training | \$ - | \$ 88.50 | \$ 106.20 | \$ 500.00 |
| Mileage Reimbursement | \$ 858.62 | \$ 709.45 | \$ 851.34 | \$ 1,000.00 |
| Misc. Supplies | \$ 1,178.54 | \$ 258.29 | \$ 309.95 | \$ 500.00 |
| Office Equipment & Fixtures | \$ 1,914.61 | \$ 1,245.00 | \$ 1,494.00 | \$ 1,000.00 |
| Office Supplies | \$ 1,124.04 | \$ 1,975.01 | \$ 2,370.01 | \$ 1,500.00 |
| Outside Services | \$ 5,337.95 | \$ 14,344.44 | \$ 17,213.33 | \$ 15,000.00 |
| Postage | \$ 260.00 | \$ 397.03 | \$ 476.44 | \$ 750.00 |
| Printing Costs | \$ - | \$ - | \$ - | |
| Property Insurance | | \$ - | \$ - | \$ 3,200.00 |
| Road County Maintenance | \$ - | \$ - | \$ - | \$ - |
| Telephone Expense | \$ 7,982.17 | \$ 6,667.90 | \$ 8,001.48 | \$ 8,200.00 |
| Training Expense | \$ 1,477.49 | \$ 220.00 | \$ 264.00 | \$ 3,000.00 |
| Dumpster Service | \$ 345.00 | \$ 585.00 | \$ 702.00 | \$ 600.00 |
| Electric Service | \$ 7,789.06 | \$ 5,339.07 | \$ 6,406.88 | \$ 8,500.00 |
| Gas Service | \$ 2,348.78 | \$ 1,449.04 | \$ 1,738.85 | \$ 3,000.00 |
| Water & Sewer | \$ 558.08 | \$ 486.24 | \$ 583.49 | \$ 750.00 |
| TTL M&O Expenditures | \$ 159,459.24 | \$ 77,542.81 | \$ 93,051.37 | \$ 263,528.90 |
| Payroll Expenditures | | | | |
| ADP Payroll Fees | \$ 1,657.09 | \$ 1,030.21 | \$ 1,373.61 | \$ 1,500.00 |
| Employee Group Insurance | \$ 9,339.00 | \$ 8,963.08 | \$ 11,950.77 | \$ 13,000.00 |
| FUTA Taxes | \$ 160.81 | \$ 112.15 | \$ 149.53 | \$ 200.00 |
| Medicare Expense Emp | \$ 1,240.97 | \$ 1,286.91 | \$ 1,715.88 | \$ 2,000.00 |

| | FY 22/23 | FY 23/24 | FY 23/24 | FY 24/25 |
|------------------------------------|---------------|---------------|---------------|---------------|
| OK Unemployment Ins | \$ 590.46 | \$ 576.06 | \$ 768.08 | \$ 900.00 |
| Retirement | \$ - | \$ 1,000.00 | \$ 1,333.33 | \$ 6,000.00 |
| Per Diem Reimb | \$ - | \$ - | \$ - | \$ - |
| Social Security Expense Emp | \$ 5,305.83 | \$ 5,502.78 | \$ 7,337.04 | \$ 8,000.00 |
| Wages | \$ 85,577.00 | \$ 88,755.03 | \$ 118,340.04 | \$ 110,000.00 |
| Workers Comp Premium | \$ 840.00 | \$ 961.00 | \$ 1,281.33 | |
| Total Payroll Expenditures | \$ 104,711.16 | \$ 108,187.22 | \$ 144,249.63 | \$ 141,600.00 |
| TTL Expenditures | \$ 264,170.40 | \$ 185,730.03 | \$ 237,301.00 | \$ 405,128.90 |
| Revenue Less Expenditures | \$ 98,189.23 | \$ 150,589.62 | \$ 211,131.87 | \$ - |

| Town of Byng EMGMT Budget FY 24/25 | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------|
| | FY 22/23 | FY 23/24 | July 23/April 24 | Annualized 2024 | Proposed 24/25 Budget |
| Ordinary Income/Expense | | | | | |
| Revenue | | | | | |
| Budget Funding | \$ 15,792.00 | \$ 25,035.00 | \$ 18,776.25 | \$ 25,035.00 | \$ 30,000.00 |
| Grant Revenue | \$ 15,000.00 | \$ 10,000.00 | \$ 7,500.00 | \$ 10,000.00 | \$ 10,000.00 |
| Interest Earned | \$ 18.67 | \$ 15.00 | \$ 14.29 | \$ 17.15 | \$ 15.00 |
| Utility Rebates | \$ - | \$ - | \$ - | \$ - | \$ - |
| Tax Revenue | \$ 6,112.94 | \$ 5,000.00 | \$ 4,141.69 | \$ 4,970.03 | \$ 4,000.00 |
| Misc. Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenue | \$ 36,923.61 | \$ 40,050.00 | \$ 30,432.23 | \$ 40,022.18 | \$ 44,015.00 |
| Expenditures | | | | | |
| Advertising | \$ 100.00 | \$ 100.00 | \$ 100.00 | \$ 100.00 | \$ 100.00 |
| Bank Service Charges | \$ 180.00 | \$ - | \$ (170.00) | \$ (170.00) | \$ - |
| Computer & Internet Exp | \$ 564.54 | \$ 500.00 | \$ 95.00 | \$ 114.00 | \$ 200.00 |
| Dues Misc Fees & Subscription | \$ 100.00 | \$ 100.00 | \$ 3.00 | \$ 100.00 | \$ 100.00 |
| Equipment Repairs | \$ 4,258.18 | \$ 10,000.00 | \$ 9,071.54 | \$ 10,885.85 | \$ 15,000.00 |
| Electric Service | \$ 1,381.65 | \$ 1,800.00 | \$ 1,329.06 | \$ 1,594.87 | \$ 1,800.00 |
| Fuel Expense | \$ - | \$ 500.00 | \$ - | \$ - | \$ 500.00 |
| Lodging | \$ - | \$ 1,000.00 | \$ - | \$ - | \$ - |
| Meals Travel & Training | \$ 136.46 | \$ 500.00 | \$ 4.50 | \$ 5.40 | \$ 2,000.00 |
| Misc. Supplies | \$ 92.18 | \$ 500.00 | \$ - | \$ - | \$ 115.00 |
| Telephone Expense | \$ 960.96 | \$ 1,000.00 | \$ 800.80 | \$ 960.96 | \$ 1,000.00 |
| Training Expense | \$ - | \$ 1,000.00 | \$ 885.15 | \$ 1,062.18 | \$ 1,000.00 |
| Office Supplies | \$ 549.99 | \$ 200.00 | \$ - | \$ - | \$ 200.00 |
| TTL Maintenance & Operations Expenditures | \$ 8,323.96 | \$ 17,200.00 | \$ 12,119.05 | \$ 14,653.26 | \$ 22,015.00 |
| Payroll Expenses | | | | | |
| FUTA TAXES | \$ 41.99 | \$ 50.00 | \$ 30.75 | \$ 36.90 | \$ 50.00 |

| | FY 22/23 | FY 23/24 | July 23/April 24 | 2024 | 24/25 Budget |
|---|--------------|--------------|------------------|--------------|--------------|
| Medicare Expense Emp | \$ 294.02 | \$ 290.00 | \$ 222.93 | \$ 267.52 | \$ 350.00 |
| OK Unemployment | \$ 202.85 | \$ 200.00 | \$ 153.81 | \$ 184.57 | \$ 250.00 |
| Per Diem Reimb | \$ - | | \$ - | \$ - | |
| Social Security Expense Emp | \$ 1,257.38 | \$ 1,250.00 | \$ 953.37 | \$ 1,144.04 | \$ 1,350.00 |
| Wages Hourly | \$ 20,279.44 | \$ 20,000.00 | \$ 15,377.04 | \$ 18,452.45 | \$ 20,000.00 |
| Total Payroll Expenses | \$ 22,075.68 | \$ 21,790.00 | \$ 16,737.90 | \$ 20,085.48 | \$ 22,000.00 |
| Promotional Supplies | \$ - | | \$ - | \$ - | |
| Radio Communication Exp | \$ - | | \$ - | \$ - | |
| Total Expense | \$ 30,399.64 | | \$ 28,856.95 | \$ 43,285.43 | \$ 44,015.00 |
| Net Ordinary Revenue Less Expenditures | \$ 6,523.97 | | \$ 1,575.28 | \$ 1,890.34 | \$ 0.00 |
| Net Revenue Less Expenditures | \$ 6,523.97 | | \$ 1,575.28 | \$ 2,362.92 | \$ 0.00 |
| NEW BUDGET ITEMS | | | | | |

| Town of Byng Streets Budget | | | | |
|--|-----------------|---------------------------|-------------------------|----------------------------------|
| | FY 22/23 | July 23 - April 24 | Annualized 23-24 | Proposed 24/25 Budget |
| Income | | | | |
| Budget Funding | \$ - | \$ 13,425.00 | \$ 16,110.00 | \$ 18,000.00 |
| Budget Transfers | \$ - | \$ - | \$ - | \$ - |
| Interest Earned | \$ 305.49 | \$ 253.59 | \$ 304.31 | \$ 300.00 |
| Tax Revenue | | | \$ - | |
| Gas Excise Tax Roads | \$ 2,120.00 | \$ 2,423.30 | \$ 2,907.96 | \$ 2,400 |
| Total Tax Revenue | \$ 2,120.00 | \$ 2,423.30 | \$ 2,907.96 | \$ 2,600 |
| Total Income | \$ 2,425.49 | \$ 16,101.89 | \$ 19,322.27 | \$ 20,700 |
| Expense | | | | |
| Bank Expense | \$ 70.00 | \$ 50.00 | \$ 50.00 | |
| Fuel Expense | \$ - | \$ - | \$ - | \$ - |
| Road Construction/Repair | \$ - | \$ - | \$ - | \$ 10,000.00 |
| Street Signs | \$ - | \$ - | \$ - | \$ 10,000.00 |
| Electric Service | \$ 1,860.24 | \$ 1,514.05 | \$ 1,816.86 | \$ 700.00 |
| Total Expense | \$ 1,930.24 | \$ 1,564.05 | \$ 1,866.86 | \$ 20,700 |
| Net Revenue / Expenditures | \$ 495.25 | \$ 14,537.84 | \$ 17,455.41 | \$ - |

| Town of Byng Fire Budget FY 24/25 | | | | | |
|---|----------------------|----------------------|----------------------|------------------------|-----------------------------|
| | FY 22/23 | FY 23/24 | July 23/April 24 | Annualized FY 23/24 | Proposed Budget FY 24/25 |
| Revenue | | | | | |
| Budget Funding from BPWA | \$ 99,712.50 | \$ 133,945.00 | \$ 101,958.75 | \$ 135,945.00 | \$ 157,110.00 |
| Budget Transfers | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grant Revenue | \$ 10,052.67 | \$ 10,000.00 | \$ - | \$ - | \$ 10,000.00 |
| Insurance Claims Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest Earned | \$ 60.06 | \$ 50.00 | \$ 68.00 | \$ 81.60 | \$ - |
| Misc. Other Revenue | \$ 1,983.56 | \$ 1,000.00 | \$ 200.00 | \$ 240.00 | \$ - |
| Tax Revenue | \$ 67,242.23 | \$ 65,000.00 | \$ 45,558.67 | \$ 54,670.40 | \$ 50,000.00 |
| Total Revenue | \$ 179,051.02 | \$ 209,995.00 | \$ 147,785.42 | \$ 190,937.00 | \$ 217,110.00 |
| Expenditure | | | | | |
| Advertising | \$ 100.00 | \$ 150.00 | \$ 100.00 | \$ 120.00 | \$ 150.00 |
| Bank Service Chg | \$ (50.00) | \$ 180.00 | \$ (10.00) | \$ (12.00) | \$ 100.00 |
| Building Repairs | \$ - | \$ - | \$ - | \$ - | \$ - |
| Community Outreach | \$ - | \$ 100.00 | \$ 173.50 | \$ 208.20 | \$ 250.00 |
| Computer & Internet Expense | \$ 844.53 | \$ 800.00 | \$ - | \$ - | \$ 800.00 |
| Computer Software | \$ - | \$ 3,250.00 | \$ 1,730.00 | \$ 2,076.00 | \$ 3,250.00 |
| Contract Labor | \$ 3,388.00 | \$ 10,000.00 | \$ 1,430.72 | \$ 1,716.86 | \$ 7,000.00 |
| Court Fees | \$ - | \$ - | \$ 75.00 | \$ 90.00 | \$ - |
| Credit Card fees | \$ 36.00 | \$ 65.00 | \$ - | \$ - | \$ 75.00 |
| Dues Misc Fees & Subscription | \$ 2,533.50 | \$ 3,800.00 | \$ 3,522.99 | \$ 4,227.59 | \$ 4,300.00 |
| Equipment Repairs | \$ 2,244.49 | \$ 8,000.00 | \$ 454.21 | \$ 545.05 | \$ 8,000.00 |
| Fire Call Fee | \$ 9,156.00 | \$ 11,500.00 | \$ 5,408.00 | \$ 6,489.60 | \$ 11,500.00 |
| Fire Equipment | \$ 8,921.82 | \$ 9,000.00 | \$ 10,832.05 | \$ 12,998.46 | \$ 12,000.00 |
| Fire Medical Equipment | \$ 1,300.17 | \$ 1,900.00 | \$ - | \$ - | \$ 1,900.00 |
| Fire Truck Lease Pmt / Down payment | \$ - | \$ 75,000.00 | \$ 75,000.00 | \$ 90,000.00 | \$ 64,000.00 |
| Firefighter Gear | \$ 4,039.97 | \$ 4,000.00 | \$ 754.00 | \$ 904.80 | \$ 4,000.00 |
| Fuel Expense | \$ 7,136.29 | \$ 12,000.00 | \$ 4,247.03 | \$ 5,096.44 | \$ 10,000.00 |
| Gym | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 |
| Hydrant & Water Line Repairs | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest Expense CC | \$ - | \$ - | \$ - | \$ - | \$ - |
| Legal Fees | \$ - | \$ - | \$ 809.03 | \$ 970.84 | \$ - |
| Lodging | \$ - | \$ - | \$ 700.20 | \$ 840.24 | \$ - |
| Manuals & Reference Materials | \$ - | \$ - | \$ - | \$ - | \$ 800.00 |
| Meals Travel & Training | \$ 66.47 | \$ 200.00 | \$ 92.93 | \$ 111.52 | \$ 200.00 |
| Mileage | \$ 61.57 | \$ - | \$ - | \$ - | \$ - |

| | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Misc Tools & Equipment | \$ - | \$ - | \$ - | \$ - | \$ - |
| Misc. Supplies | \$ 5,293.40 | \$ 6,500.00 | \$ 1,638.61 | \$ 1,966.33 | \$ 5,000.00 |
| Office Equipment & Fixtures | \$ 1,766.51 | \$ - | \$ - | \$ - | \$ 1,500.00 |
| Office Supplies | \$ 90.64 | \$ 200.00 | \$ - | \$ - | \$ 200.00 |
| Outside Services | \$ 333.27 | \$ 1,000.00 | \$ 3,338.48 | \$ 4,006.18 | \$ 3,400.00 |
| Postage | | \$ - | \$ 5.08 | \$ 6.10 | \$ 10.00 |
| Property Insurance | \$ 10,473.00 | \$ 12,000.00 | \$ 12,348.00 | \$ 14,817.60 | \$ 17,000.00 |
| Radio Communication Exp | \$ 328.67 | \$ - | \$ 464.16 | \$ 556.99 | \$ 4,000.00 |
| Tags & Veh Reg | \$ - | \$ - | \$ 110.40 | \$ 132.48 | \$ 300.00 |
| Telephone Expense | \$ 2,882.88 | \$ 4,500.00 | \$ 2,402.40 | \$ 2,882.88 | \$ 3,000.00 |
| Tolls & Parking | \$ - | \$ - | \$ - | \$ - | \$ 200.00 |
| Training Expense | \$ 258.00 | \$ - | \$ - | \$ - | \$ 2,000.00 |
| Uniforms | \$ - | \$ - | \$ (36.00) | \$ (43.20) | \$ 2,000.00 |
| Ttl Maintenance & Operations | \$ 61,205.18 | \$ 164,145.00 | \$ 125,590.79 | \$ 150,708.95 | \$ 167,935.00 |
| Payroll Expenditures | | | | | |
| Employee Group Insurance | \$ 8,609.72 | \$ 8,500.00 | \$ 7,078.56 | \$ 8,494.27 | \$ 9,000.00 |
| Fire Pension Fund Contribution | \$ 5,263.66 | \$ 6,000.00 | \$ 5,086.45 | \$ 6,103.74 | \$ 7,500.00 |
| FUTA Taxes | \$ 94.73 | \$ 75.00 | \$ 313.55 | \$ 376.26 | \$ 400.00 |
| Medicare Expense Emp | \$ 597.84 | \$ 650.00 | \$ 217.24 | \$ 260.69 | \$ 400.00 |
| OK Unemployment Insurance | \$ 256.43 | \$ 200.00 | \$ 142.78 | \$ 171.34 | \$ 200.00 |
| Per Diem Reimb | \$ - | | \$ - | \$ - | \$ - |
| Social Security Expense Emp | \$ - | | \$ - | \$ - | \$ - |
| Wages Hourly | \$ 44,866.46 | \$ 45,000.00 | \$ 33,712.65 | \$ 40,455.18 | \$ 46,575.00 |
| Worker's Comp | \$ - | | \$ - | \$ - | |
| Hourly Wagers PT Staff | | \$ - | | \$ - | \$ 2,000.00 |
| Total Payroll Expenditures | \$ 59,688.84 | \$ 45,850.00 | \$ 46,551.23 | \$ 69,826.85 | \$ 49,175.00 |
| Total Expense | \$ 120,894.02 | \$ 209,995.00 | \$ 172,142.02 | \$ 220,535.79 | \$ 217,110.00 |
| Revenue Net of Expenditures | \$58,157.00 | \$0.00 | (\$24,356.60) | (\$29,598.79) | \$0.00 |

| Town of Byng Municipal Courts FY 24/25 Budget | | | | |
|---|--------------|------------------------|------------------------|--------------------------------|
| | FY 22/23 | FY 23/24 Thru April | Annualized FY 23/24 | FY 24/25 Proposed Budget |
| Revenue | | | | |
| Budget Funding | \$ 8,951.25 | \$ 19,207.50 | \$ 25,610.00 | \$ 32,025.00 |
| Bond Forfeit Revenue | \$ - | \$ - | \$ - | \$ - |
| Interest Earned | \$ 51.31 | \$ 41.23 | \$ 49.48 | \$ 50.00 |
| Misc Revenue | \$ - | \$ - | \$ - | |
| Sales Tax Revenue | \$ 48,903.43 | \$ 33,133.59 | \$ 39,760.31 | \$ 35,000.00 |
| Ticket Revenue | \$ 7,535.00 | \$ 4,215.00 | \$ 5,058.00 | \$ 4,000.00 |
| Total Revenue | \$ 65,440.99 | \$ 56,597.32 | \$ 70,477.78 | \$ 71,075.00 |
| Expenditures | | | | |
| Bank Service Charges | \$ 40.00 | \$ - | \$ - | |
| Computer & Internet | \$ - | \$ - | \$ - | |
| Contract Labor | \$ 680.00 | \$ 340.00 | \$ 408.00 | \$ 700.00 |
| Cost of Officer on Duty | \$ 60,000.00 | \$ 50,000.00 | \$ 60,000.00 | \$ 60,000.00 |
| Court Fees | \$ 54.34 | \$ (566.98) | \$ (680.38) | \$ 500.00 |
| Dues Misc. Fees & Subscription | \$ 110.00 | \$ 1,403.88 | \$ 1,684.66 | \$ 200.00 |
| Legal Fees | \$ 2,400.00 | \$ 2,000.00 | \$ 2,400.00 | \$ 2,400.00 |
| Lodging | \$ - | \$ 104.39 | \$ 125.27 | \$ 1,000.00 |
| Meals Travel & Training | \$ 412.74 | \$ 952.79 | \$ 1,143.35 | \$ 1,000.00 |
| Misc. Supplies | \$ - | \$ - | \$ - | \$ - |
| Office Equipment & Fixtures | \$ - | \$ - | \$ - | |
| Office Supplies | \$ 356.75 | \$ - | \$ - | \$ 100.00 |
| Postage | \$ 22.35 | \$ 44.43 | \$ 53.32 | \$ 100.00 |
| Total MO Expenditures | \$ 64,076.18 | \$ 54,278.51 | \$ 65,134.21 | \$ 66,000.00 |

| | FY 22/23 | Thru April | FY 23/24 | Budget |
|------------------------------------|---------------|---------------|--------------|--------------|
| Payroll Expenditures | | | | |
| FUTA Taxes | \$ 51.31 | \$ 18.36 | \$ 44.37 | \$ 50.00 |
| Medicare Expense Emp | \$ 60.36 | \$ 44.37 | \$ 59.16 | \$ 100.00 |
| Per Diem Reimb | \$ - | \$ - | \$ - | \$ - |
| OK Unemployment Insurance | \$ 41.59 | \$ 30.60 | \$ 40.80 | \$ 75.00 |
| Social Security Expense Emp | \$ 257.83 | \$ 189.72 | \$ 252.96 | \$ 350.00 |
| Wages | \$ 4,158.42 | \$ 3,060.00 | \$ 4,080.00 | \$ 4,500.00 |
| Total Payroll Expenditures | \$ 4,569.51 | \$ 3,343.05 | \$ 4,477.29 | \$ 5,075.00 |
| Total Expenditures | \$ 68,645.69 | \$ 57,621.56 | \$ 69,611.50 | \$ 71,075.00 |
| Net Revenue / Expenditures | \$ (3,204.70) | \$ (1,024.24) | \$ 866.28 | \$ - |

| Town of Byng Zoning TOB Budget FY 24-25 | | | | |
|---|--------------|-------------------|---------------------|--------------------------|
| | FY 22/23 | July 23/ April 24 | Annualized 23/24 | Proposed 24/25 Budget |
| Revenue | | | | |
| Budget Funding | \$ 13,000.00 | \$ 20,395.00 | \$ 20,395.00 | \$ 18,405.00 |
| Building Permit Fees | \$ 200.00 | \$ 375.00 | \$ 562.50 | \$ 350.00 |
| Interest Earned | \$ 7.44 | \$ 2.03 | \$ 3.05 | \$ 5.00 |
| Utility Rebates | \$ - | \$ - | \$ - | |
| Zoning Fees | \$ 50.00 | | \$ - | |
| Total Revenue | \$ 13,257.44 | \$ 20,772.03 | \$ 20,960.55 | \$ 18,760.00 |
| Expenditures | | | | |
| Advertising | \$ - | \$ - | \$ - | |
| Bank Service Charges | \$ 30.00 | \$ (30.00) | \$ (45.00) | |
| Computer & Internet Exp (New Laptop or PC) | \$ - | \$ - | \$ - | \$ - |
| Contract Labor | \$ 1,500.00 | \$ 6,750.00 | | \$ 7,000.00 |
| Equipment (office equipment) | \$ - | \$ - | \$ - | \$ - |
| Dues Misc Fees & Subscription | \$ 50.00 | \$ 50.00 | \$ 75.00 | \$ 100.00 |
| Fuel Expense | \$ - | \$ - | \$ - | \$ - |
| Lodging | \$ - | \$ - | \$ - | |
| Meals Travel & Training | \$ 5.00 | \$ - | \$ - | \$ 250.00 |
| Misc. Supplies | \$ - | \$ - | \$ - | \$ 100.00 |
| Phone | | | | \$ - |
| Training Expense | \$ - | \$ - | \$ - | \$ 250.00 |
| Postage | \$ 7.38 | \$ - | \$ - | \$ 50.00 |
| Office Supplies | \$ - | \$ - | \$ - | \$ 50.00 |

| | FY 22/23 | July 23/ April 24 | 23/24 | 24/25 Budget |
|---|--------------|-------------------|--------------|--------------|
| TTL Maintenance & Operations Expenditures | \$ 1,592.38 | \$ 6,770.00 | \$ 30.00 | \$ 7,800.00 |
| Payroll Expenses | | | | |
| FUTA TAXES | \$ 43.70 | \$ 28.99 | \$ 43.49 | \$ 60.00 |
| Medicare Expense Emp | \$ 122.19 | \$ 92.70 | \$ 139.05 | \$ 150.00 |
| OK Unemployment | \$ 84.24 | \$ 63.90 | \$ 95.85 | \$ 125.00 |
| Per Diem Reimb | \$ - | \$ - | \$ - | \$ - |
| Social Security Expense Emp | \$ 522.62 | \$ 396.27 | \$ 594.41 | \$ 625.00 |
| Wages Hourly | \$ 8,428.66 | \$ 6,391.08 | \$ 9,586.62 | \$ 10,000.00 |
| Total Payroll Expenses | \$ 9,201.41 | \$ 6,972.94 | \$ 10,459.41 | \$ 10,960.00 |
| | | | | |
| Total Expenditures | \$ 10,793.79 | \$ 13,742.94 | \$ 10,489.41 | \$ 18,760.00 |
| | | | | |
| Net Revenue Less Expenditures | \$ 2,463.65 | \$ 7,029.09 | \$ 10,471.14 | \$ - |
| | | | | |
| NEW BUDGET ITEMS | | | | |

| BPWA | | | | |
|--|-----------------|--------------------------|-------------------|---------------------|
| Budget FY 24/25 | | | Annualized | Proposed |
| | FY 22/23 | July 23/ April 24 | 23/24 | 24/25 Budget |
| Revenue | | | | |
| Electric Service | \$ 5,988,537.13 | \$ 3,428,875.20 | \$ 4,114,650.24 | \$ 4,000,000.00 |
| Franchise Fees | | \$ 19,615.42 | \$ 23,538.50 | \$ 15,000.00 |
| Franchise Rebates | | \$ 18.49 | | |
| Interest Earned | \$ 17,215.97 | \$ 15,698.76 | \$ 18,838.51 | \$ 12,000.00 |
| Other Misc Revenue | \$ 11,356.61 | \$ 3,528.71 | \$ 4,234.45 | \$ 4,000.00 |
| Sales Tax Rate Adjustment | \$ 994.36 | \$ - | \$ - | |
| Total Revenue | \$ 6,018,104.07 | \$ 3,467,736.58 | \$ 4,161,261.71 | \$ 4,031,000.00 |
| Expenditures | | | | |
| Accountant | \$ 6,774.75 | \$ 5,000.00 | \$ 6,000.00 | \$ 6,000.00 |
| Auditor | \$ 6,188.44 | \$ 5,116.70 | \$ 6,140.04 | \$ 6,000.00 |
| Bad Debt | \$ (297.00) | | \$ - | |
| Bank Service Charges | \$ 3.00 | | \$ - | |
| Contract Labor | \$ - | \$ - | \$ - | \$ 400.00 |
| Cost of Electrical Power | \$ 5,073,656.93 | \$ 2,937,145.75 | \$ 3,524,574.90 | \$ 3,931,000.00 |
| Dues Misc Fees & Subscription | \$ - | \$ - | \$ - | \$ 100.00 |
| Misc Taxes & Fees | | \$ 108.00 | \$ 129.60 | \$ 200.00 |
| Office Supplies | \$ 49.48 | \$ 387.35 | \$ 464.82 | \$ 500.00 |
| Outside Services | \$ 1,108.50 | \$ 1,290.00 | \$ 1,548.00 | \$ 2,000.00 |
| Penalty & Interest ST | \$ 33.59 | | \$ - | |
| Postage | \$ 718.70 | \$ 417.13 | \$ 500.56 | \$ 800.00 |
| Reconciliation Discrepancies | | \$ (371.06) | \$ (445.27) | |
| TOB Budget Funding | \$ 137,455.75 | \$ 211,976.25 | \$ 254,371.50 | \$ - |
| TTL Maintenance & Operations Expenditures | \$ 5,225,692.14 | \$ 3,161,070.12 | \$ 3,793,284.14 | \$ 3,947,000.00 |

| | FY 22/23 | July 23/ April 24 | 23/24 | 24/25 Budget |
|--------------------------------------|-----------------|--------------------------|-----------------|---------------------|
| Total Expenditures | \$ 5,225,692.14 | \$ 3,161,070.12 | \$ 3,793,284.14 | \$ 3,947,000.00 |
| Net Revenue Less Expenditures | \$ 792,411.93 | \$ 306,666.46 | \$ 367,977.56 | \$ 84,000.00 |

LEGAL NOTICE

A public hearing will be held on Monday, June 11, 2024 at 6 p.m. at Byng Town Hall, 110 Byng Avenue, to consider the following proposed budget for fiscal year ending June 30, 2025.

| Town of Byng, Oklahoma Summary of Revenue and Expenditures by Fund Fiscal Year 2024-2025 | Prior Year Actual FYE 2022-2023 * | Current Year Actual thru 4/30/2024 FYE 2023-2024* | | Budget Year FYE 2024-2025 |
|--|--------------------------------------|---|------------------------|------------------------------|
| | | | | |
| Operating Funds: | | | | |
| Town of Byng General Fund | \$ 257,248.31 | \$ 301,125.64 | \$ 301,125.64 | \$ 266,400.00 |
| Emergency Management Fund | \$ - | \$ 30,432.23 | \$ 30,432.23 | \$ 44,015.00 |
| Street & Alley Fund | \$ - | \$ 2,425.49 | \$ 16,101.89 | \$ 20,700.00 |
| Fire Department Fund | \$ - | \$ 179,051.02 | \$ 147,785.41 | \$ 217,110.00 |
| Municipal Court Fund | \$ - | \$ 65,446.99 | \$ 56,597.32 | \$ 71,075.00 |
| Zoning & Adjustment Fund | \$ - | \$ 13,257.44 | \$ 20,772.03 | \$ 18,760.00 |
| Public Works Authority Fund ** | \$ - | \$ 6,018,108.07 | \$ 3,467,236.58 | \$ 3,700,000.00 |
| Total Fund Revenues | \$ 6,572,450.94 | \$ 4,040,551.11 | \$ 4,338,060.00 | \$ 4,338,060.00 |
| Expenditures: | | | | |
| Town of Byng General Fund | \$ 264,170.40 | \$ 185,289.49 | \$ 185,289.49 | \$ 266,400.00 |
| Emergency Management Fund | \$ - | \$ 28,866.95 | \$ 28,866.95 | \$ 44,015.00 |
| Street & Alley Fund | \$ - | \$ 1,564.05 | \$ 1,564.05 | \$ 20,700.00 |
| Fire Department Fund | \$ 120,894.02 | \$ 172,142.02 | \$ 172,142.02 | \$ 217,110.00 |
| Municipal Court Fund | \$ 67,903.34 | \$ 58,390.93 | \$ 58,390.93 | \$ 71,075.00 |
| Zoning & Adjustment Fund | \$ 10,793.79 | \$ 13,742.94 | \$ 13,742.94 | \$ 18,760.00 |
| Public Works Authority Fund ** | \$ 5,225,692.34 | \$ 3,161,070.12 | \$ 3,161,070.12 | \$ 3,700,000.00 |
| Total Expenditures | \$ 5,721,783.57 | \$ 3,621,066.50 | \$ 3,621,066.50 | \$ 4,338,060.00 |
| Revenue Less Expenditures | \$ 850,667.37 | \$ 419,484.61 | \$ 419,484.61 | \$ 419,484.61 |

* Auditors adjustments not included
** Projected estimate

(Published in The Allen Advocate June 6, 2024)

AFFIDAVIT OF PUBLICATION

Pontotoc County, State of Oklahoma
The Allen Advocate
 PO Box 465, Allen, OK 74825

**TOWN OF BYNG, OKLAHOMA
 PUBLIC HEARING, JUNE 11, 2024,
 TO CONSIDER 2024-25 BUDGET**

I, **Dianna Brannan**, of lawful age, being duly sworn upon oath, deposes and says that I am the authorized representative of The Allen Advocate, a weekly publication that is a "legal newspaper" as that phrase is defined in 25 O.S. § 106, as amended to date, for the City of Allen, for the County of Pontotoc, in the State of Oklahoma. The attachment hereto contains a true and correct copy of what was published in the regular edition of said newspaper, and not in a supplement, in consecutive issues on the following dates:

PUBLICATION DATES:
 June 6, 2024

Dianna Brannan

Dianna Brannan
 Authorized Representative

Signed and sworn to before me
 on this 6th day of June 2024

Lacinda Davis
 Lacinda Davis, Notary Public

My Commission expires: November 30, 2025
 Commission # 01018834



(SEAL)

PUBLICATION FEE: \$ 48.00

10:29 AM

06/18/24

Accrual Basis

Town of Byng
Transactions by Account
All Transactions

| Type | Date | Num | Name | Memo | Class | Clr | Split | Amount | Balance |
|----------------------------|------------|-------------|---|--|-------|-----|-----------------|---------------------|-------------|
| Cares Act Money Rec | | | | | | | | | |
| Deposit | 09/03/2020 | DRAFT | Cares Act Funds | To be Identified | CITY | | General Oper... | 4,705.39 | 4,705.39 |
| Deposit | 09/04/2020 | DRAFT | Cares Act Funds | Fire Dept Dept og AGRI Yearly Grant | CITY | | General Oper... | 4,826.29 | 9,531.68 |
| Deposit | 09/22/2020 | 052112546 | Office of Management & Enterprise Service | Voucher 00013706 Invoice FA-010262 | CITY | | General Oper... | 79,384.52 | 88,916.20 |
| General Journal | 04/23/2024 | CARES Grant | | To bring COVID CARES ACT monies into grant inco... | CITY | | Grant Revenue | -88,916.20 | 0.00 |
| Total Cares Act Money Rec | | | | | | | | 0.00 | 0.00 |
| TOTAL | | | | | | | | 0.00 | 0.00 |

~~84,089.91~~
 79384.52
 8252.20

 \$ 87,636.72