

FINANCING THE MUNICIPAL GOVERNMENT  
OF STILLWATER, OKLAHOMA

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FINANCING THE MUNICIPAL GOVERNMENT OF STILLWATER, OKLAHOMA

By

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### Preface

I sincerely appreciate and acknowledge the cooperation of: Mr. H. W. Straughn, County Treasury; Mr. G. H. Rendleman, Superintendent of Light and Water; Mr. Lee Hall, City Clerk; and Mr. C. E. Steen, Head Accountant for the City.

Robert E. Coffelt

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## INTRODUCTION

Apparently Stillwater is very fortunate in owning its electric utility plant. Through the operation of the plant sufficient income has been derived to support the city government, and thus exempt the property owners from taxation. However, certain inequities have arisen as a result of this shift in the tax burden. Contribution is not made on the basis of benefit received or ability to pay but on the basis of the consumption of electricity. There is no necessary relationship between the electric consumption of an individual and the benefit received from the various departments of city government. Therefore, the purpose of this study is to examine the present system of financing the city government, and to suggest the changes that might be made, with a view to a more equitable division of that cost.

CHAPTER 1  
THE OPERATION OF THE STILLWATER  
MUNICIPAL LIGHT PLANT

History: The early history of the light plant and the municipal practices which relate to the many economic problems involved are not available, and consequently the only source of information is the memory of those who were closely related to the operation of the plant. In 1896 Abercumbury and Miller launched the first water system in the city and subsequently they began the production of electricity. In 1901 the city purchased the utility holdings of Abercumbury and Miller. In 1914, after thirteen years of Municipal control, we find the status of the plant recorded in "Data on Municipal Plant Operation in Oklahoma"<sup>1</sup>: the plant equipment consisted of two generators and two engines with a total capacity of 130 KW. The plant ran on a continuous schedule, and the income for the fiscal year was \$23,224.69. The cost statement showed \$11,600.00 expended for salary, fuel and maintenance. The city had floated \$7,000.00 in bonds at 5% to buy equipment for the light and power plant. Rather than meet the bonded indebtedness out of the income from the sale of electricity, the city levied a mill tax to cover the interest and sinking fund costs. The City Clerk had complete charge of the books and no attempt was made at itemization or pro-rating. The plant as it stood then had been

<sup>1</sup>Bozell, Harold V. Data on Municipal Plant Operation in Oklahoma, p. 70

installed in 1908. The 700 light consumers were said to be very much pleased with the service rendered. The report closes with the following statement:

"The books are in bad shape."

In 1919 the plant, with 395 KW capacity, was moved to its present location. As time has passed the light and power plant has increased in size and lower rates have been given to the consumers. At one time the electric light rate was 14¢ per KWH and in addition to this the city levied a 28 mill tax. In 1931 the property tax was discarded and the burden of the general government was placed upon the consumers of electricity.<sup>2</sup> At the present time the equipment is relatively new with three generators (2,500 KW; 1,500 KW; 750 KW; making a total capacity of 4,750 KW) producing the electricity for the consumer in Stillwater. The plant, on the basis of a 24 hour average, is operating at less than one fourth (1,000 KW) capacity: the peak requiring less than one half (2,000 KW) capacity.<sup>3</sup>

Income: In accordance with the practices of other utility concerns the Stillwater light and power plant maintains a differential rating system. Through the use of this means it is possible to give to the consumer the benefit of the decreasing cost on which the plant operates, and it also en-

<sup>2</sup>Tax rolls in the county treasury office

<sup>3</sup>Information secured from the chief engineer of the plant.



courages the consumer to use more electricity. The differential system maintained is shown in schedule 1. The rating system is divided into five categories; college, mill, rural on contract, outside, and the general rates for the residents and business houses of Stillwater. Under each category differentials are set up on the basis of KWH consumed.

The income derived from each class of consumer is shown in schedule 2, and the total income for the year and also by months will be found in schedule 3.

The number of KWH sold during the fiscal year, to all classes of consumers and the average KWH consumption by the general consumer in the city of Stillwater will be found in schedule 4.

Schedule 5 shows the average KWH consumption for the residential consumer in the United States for 1938<sup>4</sup>, and what the cost would be under Stillwater rates.

These schedules<sup>5</sup> will be referred to in a later chapter when their importance will be considered in the analysis of the entire problem.

Cost: July 1, 1938 a cost accounting system was made operative for the Stillwater light and power utility concern. The various costs are grouped under five headings. Since a municipally owned utility company is not required to consider depreciation when thinking of cost it was necessary to set up an approximation which was based on the judgment

<sup>4</sup>Public Utilities Fortnightly, XXIII (June 8, 1939) p. 732

<sup>5</sup>Records in the office of the city clerk and the superintendent of light and water.

of the Superintendent of Light and Water. The various costs<sup>6</sup> are shown on schedule 6. The \$83,118.24, listed as the total cost, is correct only for the purpose of analysis, because it includes the \$20,961.61 of depreciation which is not considered in the cost of a municipal plant. Therefore the real cost from a point of view of administration is \$62,156.63.

<sup>6</sup>City clerk's office

## Schedule 1

## Differential Cost Per KWH

## College:

1½ cents per kwh

## Mill:

1½ cents per kwh for the first 10,000

1½ cents per kwh for the next 20,000

1 cent per kwh for the next above

## Rural on Contract:

\$3.00 minimum

7½ cents per kwh for the first 40

6 cents per kwh for the next 60

5 cents per kwh for the next 100

3 cents per kwh for the next above

## Outside:

10 cents per kwh for the first 30

9 cents per kwh for the next 30

8 cents per kwh for the next 40

7 cents per kwh for the next 150

6 cents per kwh for the next 250

5 cents per kwh for the next above

## General:

7 cents per kwh for the first 30

6 cents per kwh for the next 30

5 cents per kwh for the next 40

4 cents per kwh for the next 150

2½ cents per kwh for the next 250

2 cents per kwh for the next above

Source: The records in the office of the Superintendent of  
Light and Water.

## Schedule 2

## Income From Differential Sources

Rural and Outside:		<u>KWH</u>	<u>Income</u>
The income from this source from July 1, 1938 to May 31, 1939		155,061	\$12,389.93
Approximation for June 1939		14,100	1,126.36
Total		169,161	\$13,516.29
College:			
<u>Month</u>			
July 1938		77,033	\$ 1,155.50
Aug.		79,364	1,189.46
Sept.		81,291	1,219.37
Oct.		116,371	1,745.57
Nov.		110,445	1,656.68
Dec.		91,264	1,370.96
Jan. 1939		33,020	495.30
Feb.		53,790	806.85
March		82,669	1,240.04
April		109,111	1,636.67
May		116,621	1,749.32
June*		96,928	1,453.92
Total		1,047,907	\$15,719.64
Stillwater Milling Co.			
<u>Month</u>			
July 1938		13,595	\$ 228.93
Aug.		15,650	259.75
Sept.		23,680	381.20
Oct.		21,350	344.25
Nov.		26,150	417.25
Dec.		15,673	260.10
Jan. 1939		28,656	454.84
Feb.		29,602	469.03
March		29,459	466.89
April		33,980	514.80
May		31,550	490.50
June*		12,320	209.80
Total		281,665	\$ 4,497.34
General consumer:			
For the year ending June 30, 1939		3,604,209	\$160,785.87
<u>Grand Total</u>		5,102,942	\$194,519.14

\*June is an approximation

Source: City clerk's office

## Schedule 3

Income, Year ending June 30, 1939

<u>Month</u>	<u>Income</u>
July 1938	\$ 14,176.39
Aug.	15,175.26
Sept.	15,463.43
Oct.	16,537.34
Nov.	17,401.05
Dec.	16,153.57
Jan. 1939	16,846.35
Feb.	17,464.16
March	15,490.10
April	17,001.63
May*	16,209.93
June*	16,209.93
Total	<u>\$194,519.14</u>

\* The records in the city clerks office were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Source: The records in the city clerks office.

## Schedule 4

## Analysis of KWH Sold

KWH sold during fiscal year ending  
June 30, 1939

From July 1, 1938  
to May 31, 1939

4,677,693

Approximation for  
June 1939  
Total

425,249  
5,102,942

KWH consumed by Classes:	KWH	No. Meters
College	1,047,907	6
Mill	281,665	2
Rural and Outside	169,161	244
General	3,102,942	2,966
Total	<u>5,102,942</u>	<u>3,218</u>

Average KWH consumption for  
the General Consumer during  
the past year (business and  
residential)

	KWH per Month	KWH per Year
1938-1939	101	1,215
Average Cost	\$5.94	\$71.28

Source: The records in the city clerk's office

## Schedule 5

## United States Average at Stillwater Cost

KWH

Average kwh consumption for  
residential consumers in the  
United States 1938<sup>1</sup>

850

Average cost on the basis of  
Stillwater rates.

\$53.40

<sup>1</sup>Public Utilities Fortnightly, Vol. XXIII (June 8, 1939),  
p. 732



## Schedule 6

The Cost of Operating the Stillwater Light  
System during the fiscal year ending June 30, 1939

Operation Cost Related to Production:

Superintendence	3,324.96	
Boiler and Engine Room Labor	4,680.00	
Fuel	28,775.94	
Miscellaneous Sup. and Ex.	2,108.99	
Lubricants	103.24	38,973.13

Maintenance:

Station Building	1,020.99	
Steam Plant	1,091.73	
Furnace and Boilers	2,384.79	
Stores Auxiliaries	3,078.99	
Turbine Generator Unit	175.25	
Electrical Equipment	742.46	7,494.21

Operation Cost Related to Distribu-  
tion and Maintenance:

Superintendence	1,740.00	
Miscellaneous Sup. and Ex.	277.95	
Meter Testing	1,800.00	
Miscellaneous Ex. Meter Dept.	443.52	
Removing and Resetting Meters	780.00	
Auto and Truck Ex.	642.99	
Maint. Poles, towers and Fictures	1,897.99	
Maint. of Overhead Conductors	893.76	
Maint. Services	626.45	
Maint. Transformers and Meters	64.12	
Maint. Municipal Street Incan- descent Lamps	320.12	
Commercial Bookkeeping	1,722.50	
Commercial General Labor	2,496.25	
Meter Readings	436.00	
Office Supplies and Ex.	347.64	14,489.29

Depreciation Cost:

Power Plant Building	2,250.00
Power Plant Machinery and Equipment	12,918.24

Brought Forward:



Brought Forward:

Depreciation Cost cont.

Transmission Lines	<u>5,793.37</u>	20,961.61
<u>Interest Expense on Bonds</u>		1,200.00
<u>Total Cost June 30, 1939</u>		<u>83,118.24</u>

Disregarding the Cost of Depreciation  
the Cost would be----- \$62,156.63

Source: The records in the City Clerk's office

## CHAPTER 2

## THE MAINTENANCE OF CITY GOVERNMENT

The budget for this year was a quarter of a million dollars. \$127,100.00 was allocated to the light and water department and the remainder distributed among the ten other departments. As will be noted in the previous chapter \$62,156.63 was expended by the light department. The income from the sale of electricity was \$194,519.14; therefore, approximately \$132,362.51 was paid by the consumers of electricity into other channels of city government. The water department contributes none or but little to the financing of the city government. The income from the miscellaneous sources is negligible, and thus the real burden of the city government falls on the consumers of electricity.

The budget will be found in Schedule 7, and in Schedule 8 the report of the auditors on April 30, 1939 regarding the source of the General Fund for the maintenance of the city government.<sup>1</sup>

<sup>1</sup>The records in the city clerk's office

## Schedule 7

The City of Stillwater Budget for the Fiscal  
Year ending June 30, 1939

Light and Water Department	\$127,100.00
City Attorney	1,200.00
Commissioner of Revenue and Acct. Department	8,170.00
Fire Department	13,310.08
General Government	43,949.09
Health Department	2,340.00
Library Department	9,000.00
Mayor Department	2,000.00
Park Department	8,000.00
Police Department	11,745.83
Street Department	25,520.00
Total	<u>\$252,335.00</u>

Source: records in the City Clerk's office

Schedule 8  
Source of Income for the Financing  
of the City Government

Cash Receipts to April 30, 1939

General Fund:

Water and Light Department	\$237,413.99
Auto Tax, License, Fines etc.	4,570.20
Sale of Capital Assets	500.00
Total	<u>\$242,483.29</u>

Source: The Auditors report April 30, 1939

CHAPTER 3  
THE ASSESSED VALUATION OF PROPERTY  
IN STILLWATER

The two previous chapters have presented data relating to the current methods of financing the city government. It is believed that a more equitable system could be introduced by placing part of the burden of the city government on the property owners. To support this statement it is necessary to examine the facts concerning property assessments in Stillwater. Property assessments are divided into three classes; real estate, personal property, and public service. The assessment by classes is shown in schedule 9 with the total assessment of all properties.

Real estate according to the County Assessor is assessed at 54% of actual value. In schedule 10 the 1,637 real estate owners are broken down into groups based on the assessed valuation of the property owned by each. Schedule 11 gives the number of owners grouped according to the number of lots<sup>1</sup> owned in Stillwater. In schedule 12 the assessed valuation and the number of lots owned by 36 individuals is presented.

Personal property is assessed at 65% of actual value. Schedule 13 reveals the number of individuals in Stillwater who have listed their personal property and the distribution according to assessed valuation.

Public service assessments will be found in Schedule 14.

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<sup>1</sup>Lot refers to either improved or unimproved units.

Schedule 2  
Property Valuation in the City of  
Stillwater, Okla.

<u>Classification:</u>	<u>Valuation</u>
Personal Property	\$ 354,144.00
Real Estate	2,815,141.00
Public Service	265,145.00
<u>Total</u>	<u>\$3,434,430.00</u>

Source: The county assessors office

## Schedule 10

## Distribution of Real Estate Ownership

<u>Assessed Valuation</u>	<u>No. Individuals</u>
\$ 1.- 499.	323
500.- 999.	382
1,000.-1,499.	379
1,500.-1,999.	167
2,000.-2,499.	122
2,500.-2,999.	59
3,000.-3,499.	59
3,500.-3,999.	56
4,000.-4,499.	23
4,500.-4,999.	10
5,000.-above	97
Total	<u>1,637</u>

Source: Tax rolls in the county treasury office

## Schedule 11

## Distribution of Real Estate Ownership

<u>No. of Lots Owned</u>	<u>No. Individuals</u>
1	428
2	549
3	229
4	164
5	61
6	64
7	25
8	28
9	9
10 and above	80
Total	<u>1,637</u>

Source: Tax rolls in the county treasury office



## Schedule 12

## The Ownership of Thirty-six

## Individuals

<u>Assessed Valuation of Real Property</u>	<u>Individuals</u>	<u>No. Lots</u>	<u>Total Valuation</u>
\$20,000.-above	6	64	\$143,690.00
15,000.-19,999.	3	464	50,995.00
10,000.-14,999.	12	161	145,220.00
5,000.- 9,999.	15	290	132,500.00
Total	<u>36</u>	<u>979</u>	<u>\$472,405.00</u>

Seven of the Thirty-six individuals do not live in Still-water.

6 Individuals own approximately 5% of the Real Property

9	"	"	"	7%	"	"	"	"
21	"	"	"	12%	"	"	"	"
36	"	"	"	17%	"	"	"	"

Source: The tax rolls in the county treasury office

## Schedule 13

## Personal Property Assessment

<u>Assessed Valuation</u>	<u>No. of Individuals</u>
\$ 1.- 50.	137
51.-100.	132
101.-150.	95
151.-200.	65
201.-250.	32
251.-300.	22
301.-350.	11
351.-400.	25
401.-450.	5
451.-500.	8
501.-above	117
Total	<hr/> 649

Source: The tax rolls in the county treasury office

Schedule 14  
Public Service Assessed Valuation  
In Stillwater, Okla.

The Atchison Topeka and Santa Fe Railway	\$ 35,590.00
Railway Express Agency Inc.	85.00
Central States Power and Light Corporation of Oklahoma.	80,921.00
Western Union Telegraph Co.	2,081.00
Southwestern Bell Telephone Co.	146,468.00
Total	<u>\$265,145.00</u>

Source: The tax rolls in the county treasury office

## CHAPTER 4

## THE ANALYSIS OF THE PROBLEM

## AND CONCLUSION

Since 1931, when the property tax was discarded, the municipal functions in Stillwater have been financed largely by the light and power department. There has been some question as to the equity of such a policy, therefore this chapter will be devoted to an appraisal of the present method of financing the city government.

First of all some criterion for the distribution of the tax burden must be established. The principles to be followed are: the citizen should contribute to the support of the city in accordance with the benefits derived, or in accordance with his ability to pay<sup>1</sup>. There are eleven departments in the city. Each renders some service to the community. Who is benefited by the expenditures of these departments? The Light and Water Department affords the greatest possibility to measure the benefits derived by each individual. Benefit is measured by consumption, and since it is possible to determine what each consumes it is possible to distribute the cost of maintaining the department. After analysing the ten remaining departments, four (commissioner of revenue and accounting department; health department; library department; park department) were considered to render a general service to the entire community. Six (city attorney;

<sup>1</sup>H. L. Lutz, Public Finance, p. 273

fire department; general government; mayor department; police department; street department) render a service of special importance to property owners, either directly, as in the case of the fire department, or indirectly by enhancing the value of the property.

The second principle of the criterion states that the individual should contribute to the support of the city in accordance with his ability to pay. The theory which underlies the general property tax is composed of two propositions. The first is the principle just stated, and the second is the assumption that property in general is an adequate measure of ability.<sup>2</sup> If it be true that the property owners are actually benefiting by certain departmental expenditures and that property ownership indicates ability to pay, it stands to reason that the property owners should bear the burden of these departments.

On the basis of the past year \$252,335.00 would be required to finance the city government.<sup>3</sup> Of this amount approximately \$66,779.17 should be derived from the property owners,<sup>4</sup> \$14,200.00 from garbage removal,<sup>5</sup> \$76,369.81 from water sales,<sup>6</sup> \$88,986.02 from electric sales,<sup>7</sup> and \$6,000.00

<sup>2</sup>Ibid, p. 322

<sup>3</sup>Schedule 7.

<sup>4</sup>Cost of the six departments rendering a special service to property owners--Schedule 7

<sup>5</sup>Table 33 in appendix

<sup>6</sup>The approximate income during the past year, schedule 8

<sup>7</sup>This figure makes up the ballance of the total cost.

from miscellaneous sources.<sup>8</sup> With the present assessments a twenty mill property tax would supply the revenue indicated above. The existing electric rates could be reduced approximately 42% (allowing for the \$20,961.61 for depreciation).<sup>9</sup>

Some question has been raised regarding the assessment of property in Stillwater, and it is believed, that with an equitable assessment the property tax could be lowered several mills. This criticism is no doubt justified. For example: only 649 people in Stillwater have their personal property listed on the tax rolls. 269 of the 649 have their personal property listed at \$100.00 or less.<sup>10</sup>

To summarize there are a few questions to be answered. First, who has profited from the existing condition? From the facts it appears that the large property owner has benefited from the present method of financing the city government. There are approximately 550 individuals who own property assessed at \$1,500.00 or above.<sup>11</sup> These, have received the benefit of the city expenditures but have not contributed proportionately. Secondly, who has been affected ad-

<sup>8</sup> Schedule 8

<sup>9</sup> Schedule 6

<sup>10</sup> Schedule 13

<sup>11</sup> Schedule 10

versely? Those individuals who do not possess property assessed at more than \$1,500.00 are a part of this group because the 40% reduction in electric cost will offset the burden of the property tax. Those individuals who do not own property have been carrying by all odds the greater part of the burden. There are approximately 3,000 families in Stillwater (assuming the number of operating meters to be indicative of the number of families).<sup>12</sup> There are 1,637 property owners.<sup>13</sup> If every property owner were a resident and had a family there would be 1,363 families without property. These families are bearing the burden. There are also between six and seven thousand college students who are feeling the effects of the high electric rates in no uncertain manner.<sup>14</sup>

In view of the facts, how can the existing conditions continue. According to the Municipal Index<sup>15</sup> the system is defended when: (a) the electric rates charged are not higher than in similar communities served by private companies, (b) the electric consumers and the property owners are largely identical, and (c) if the electric consumers do not consider themselves imposed upon. Every one of these arguments is defeated by fact. In the first place the electric rates

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<sup>12</sup>Schedule 4

<sup>13</sup>Schedule 10

<sup>14</sup>Statement by the Secretary of the Chamber of Commerce regarding the number of students.

<sup>15</sup>The Municipal Index, p. 533

are higher. The average cost in the United States for residential service is 4½¢ per kwh.<sup>16</sup> In Stillwater the cost is 7¢ per kwh.<sup>17</sup> Secondly the electric consumer and the property owners are not identical. There are 3,000 consumers and only 1,637 property owners.<sup>18</sup> Thirdly the people of Stillwater are not satisfied and they feel that they are being imposed upon. To support this statement one needs but to raise the question with a non-property owner. The fact that an individual does not know that he is being unduly burdened does not justify the continuation of an inequitable system.

There are many reasons why the present system should be amended. One seventh of the property owned by thirty-six individuals.<sup>19</sup> Seven of these thirty-six individuals do not live in Stillwater, thus contributing nothing for the protection of their property.<sup>20</sup> \$66,779.17 contributed by electric consumers and appropriated for the benefit of property owners.<sup>21</sup>

Perhaps as fundamentally important to the public is the effect of high electric rates in limiting the use of electricity. The Central Station census reveals that consumption per domestic consumer and the income of the plant in-

<sup>16</sup>Public Utilities Fortnightly, XXIII (June 8, 1939), p. 732

<sup>17</sup>Schedule 1

<sup>18</sup>Schedules 4 and 10

<sup>19</sup>Schedule 12

<sup>20</sup>Ibid



## APPENDIX

Table 1

Operation Cost Related to Production

## Superintendence

July 1938		\$ 370.00
Aug.		263.33
Sept.		266.66
Oct.		266.67
Nov.		266.67
Dec.		266.67
Jan. 1939		266.66
Feb.		266.66
March	Salary	266.66
	Travel	25.00
April		266.66
May*		266.66
June*		266.66
Total		\$3,324.96

Source: Records in the city clerks office

\* The records in the clerks office were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 2

## Boiler and Engine Room Labor

July 1938	\$ 390.00
Aug.	390.00
Sept.	390.00
Oct.	390.00
Nov.	390.00
Dec.	390.00
Jan. 1939	390.00
Feb.	390.00
March	390.00
April	390.00
May*	390.00
June*	390.00
Total	<u>\$4,680.00</u>

Source: Records in the city clerk's office

\* The records in the clerk's office were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 3

## Fuel

July 1938	\$ 2,741.70
Aug.	2,296.95
Sept.	2,208.60
Oct.	2,299.50
Nov.	2,556.60
Dec.	2,411.30
Jan. 1939	2,317.35
Feb.	2,420.10
March	2,324.85
April*	2,396.33
May*	2,396.33
June*	2,396.33
Total	<u>\$28,755.94</u>

Source: The records in the city clerk's office

\* The records in the clerk's office were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 4

## Miscellaneous Sup. and Expense

July 1938	Elect. Stores	\$ 141.94
Aug.	Store Custodian	463.56
Sept.	" "	358.62
Oct.	Elect. Stores	106.04
Nov.	Stores	176.49
Dec.	"	111.45
Jan. 1939	"	101.85
Feb.	"	107.82
March	"	100.82
April	"	89.02
May*		175.75
June*		175.75
Total		<u>\$2,108.99</u>

Table 5

## Lubricants

Jan. 1939	\$ 20.83
Feb.	22.41
March	
April*	20.00
May*	20.00
June*	20.00
Total	<u>\$103.24</u>

Source: Records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figure used are thought to be an accurate approximation.

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Table 6

Cost of Maintenance

Station Building

July 1938	Labor	
Aug.	"	\$ 50.00
Sept.	Elec. St. Cust.	139.00
	Stores Direct	91.80
Oct.	Elec. St.	295.00
	Labor	50.00
	Labor	66.00
Nov.	"	50.00
Dec.	"	50.00
	Stores	25.00
Jan. 1939	Labor	50.00
	"	.80
	Stores	3.29
April*		50.00
May*		50.00
June*		50.00
Total		<u>\$1,020.99</u>

Source: Records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.



Table 7

## Steam Plant

July 1938	Elec. Stores	\$ 2.25
	Labor	45.00
	Elec. Maint.	167.00
Aug.	Labor	45.00
	Stores Direct	340.00
Sept.	Labor	45.00
Oct.	"	45.00
Nov.	"	3.20
	"	45.00
Dec.	"	45.00
	"	11.60
Jan. 1939	"	45.00
Feb.	"	45.00
	"	3.20
	Stores	14.48
March	Labor	45.00
April	"	45.00
May*		50.00
June*		50.00
Total		<u>\$1,091.73</u>

Source: Records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 8

## Furnace and Boilers

July 1938	Elec. Stores	\$ 231.01
	Labor	45.00
	Maint.	170.00
Aug.	Stores Custodian	57.08
	Labor	95.00
	Stores Direct	343.45
Sept.	Labor	45.00
	Stores Direct	125.40
Oct.	Elec. Stores	244.09
	Labor	45.00
	Labor	91.40
Nov.	Labor	1.60
	Labor	45.00
	Stores	104.34
Dec.	Labor	45.00
	"	44.00
Jan. 1939	"	45.00
	Stores	241.61
Feb.	Labor	45.00
	"	8.80
	Stores	22.36
March	Labor	45.00
	"	6.40
	Stores	23.25
April	Labor	45.00
May*		85.00
June*		85.00
Total		<u>\$2,384.79</u>

Source: The records in the city clerk's office

\* The records in the clerk's office were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 9  
Stores Auxiliaries

July 1938	Labor	40.00
Aug.	Stores Cust.	69.71
	Labor	40.00
Sept.	Labor	40.00
	Stores Direct	172.60
Oct.	Elec. Stores	355.47
	Labor	40.00
	Labor	74.80
Nov.	Labor	16.00
	Labor	40.00
Dec.	Labor	40.00
	Labor	32.80
	Stores	31.00
Jan. 1939	Labor	40.00
	Labor	19.20
Feb.	Labor	40.00
	Labor	10.40
	Stores	99.51
March	Labor	40.00
	Labor	110.80
	Stores	302.30
April	Labor	174.40
May*		125.00
June*		125.00
Total		<u>\$2,078.99</u>

Source: The records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.



Table 10

## Turbine Generator Unite

Nov. 1938	Labor	\$ 26.80
Dec.	"	7.60
	Stores	126.85
Jan. 1939	Labor	4.00
May*		5.00
June*		5.00
Total		<u>\$175.25</u>

Table 11

## Electrical Equipment

Oct. 1938	Elec. Stores	\$315.34
	Labor	3.20
Nov.	"	183.70
	Stores	14.26
Dec.	Labor	8.80
	Stores	8.10
Jan. 1939	Stores	28.50
	Labor	4.80
Feb.	"	5.60
	Stores	2.75
March	"	65.94
April	"	31.47
May*		35.00
June*		35.00
Total		<u>\$742.46</u>

Source: Records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 12

Operation Cost Related to Distribution  
and Maintenance  
 Superintendence

July 1938	Labor	\$ 145.00
Aug.	"	145.00
Sept.	"	145.00
Oct.	"	145.00
Nov.	"	145.00
Dec.	"	145.00
Jan. 1939	"	145.00
Feb.	"	145.00
March	"	145.00
April	"	145.00
May*	"	145.00
June*	"	145.00
Total		<u>\$1,740.00</u>

Source: Records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 13  
Miscellaneous Sup. and Ex.

July 1938	Elec. Stores	\$ 43.71
Aug.	Stores Custodian	16.70
Sept.	" "	6.24
Oct.	Elec. Stores	57.24
Nov.	Stores	1,80
Dec.	Stores	1,10
Jan. 1939	"	30.60
Feb.	"	53.64
March	"	11.25
April	"	15.67
May*		20.00
June*		20.00
Total		<u>\$277.95</u>

Source: records in the office of the city clerk

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 14  
Meter Testing

July 1938	Labor	\$ 150.00
Aug.	"	150.00
Sept.	"	150.00
Oct.	"	150.00
Nov.	"	150.00
Dec.	"	150.00
Jan. 1939	"	150.00
Feb.	"	150.00
March	"	150.00
April	"	150.00
May*	"	150.00
June*	"	150.00
Total		<u>\$1,800.00</u>

Source: The records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.



Table 15

## Miscellaneous Ex. Meter Department

July 1938	Elec. Stores	\$111.32
Aug.	Stores Cust.	39.63
Sept.	" "	58.28
Feb. 1939	Stores	118.03
April	"	66.26
May*		25.00
June*		25.00
Total		<u>\$443.52</u>

Source: The records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation

Table 16  
Removing and Resetting Meters

July 1938	Labor	\$ 80.00
Aug.	"	80.00
Sept.	"	80.00
Oct.	"	60.00
Nov.	"	60.00
Dec.	"	60.00
Jan. 1939	"	60.00
Feb.	"	60.00
March	"	60.00
April	"	60.00
May*	"	60.00
June*	"	60.00
Total		<u>\$780.00</u>

Source: The records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation

Table 17  
Auto and Truck Expense

Sept. 1938	Store Cost	\$ 94.01
Oct.	Elec. Stores	29.71
Nov.	Stores	44.59
Dec.	"	67.79
Jan. 1939	"	52.89
Feb.	"	66.68
March	"	84.87
April	"	74.09
May*		64.33
June*		64.33
Total		<u>\$642.99</u>

Source: the records in the city clerk's office

\* the records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 18

## Maint. Poles, Towers and Fixtures

July 1938	Labor	\$ 40.00
Aug.	"	40.00
Sept.	"	40.00
Oct.	"	40.00
	"	49.40
Nov.	"	255.90
	"	40.00
	Stores	15.13
Dec.	Labor	40.00
	"	270.85
	Stores	26.28
Jan. 1939	Labor	40.00
	"	39.10
Feb.	"	40.00
	"	31.50
	Stores	44.62
March	Labor	40.00
	"	135.80
	Stores	19.51
April	Labor	40.00
	"	209.90
May*		200.00
June*		200.00
Total		<u>\$1,897.99</u>

Source: The records in the city clerk's office

\* The records in the clerks office were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.



Table 19

## Maintenance of Overhead Conductors

July 1938	Labor	\$ 40.00
Aug.	Stores Cust.	4.40
	Labor	40.00
Sept.	"	40.00
Oct.	"	40.00
	"	39.00
Nov.	"	40.00
	"	63.50
	Stores	10.65
Dec.	Labor	40.00
	"	1.95
	Stores	.40
Jan. 1939	Labor	40.00
	"	5.10
Feb.	"	40.00
	"	1.70
March	"	40.00
	"	44.20
	Stores	120.96
April	Labor	40.00
	"	51.90
May*		75.00
June*		75.00
Total		<u>\$893.76</u>

Source: The records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 20  
Maintenance Services

Sept. 1938	Labor	\$ 50.00
Oct.	"	50.00
	"	18.20
Nov.	"	5.10
	"	50.00
Dec.	"	50.00
	"	11.25
Jan. 1939	"	50.00
	"	6.80
Feb.	"	50.00
March	"	50.00
	"	11.90
April	"	50.00
	"	55.20
May*		60.00
June*		60.00
Total		<u>\$626.45</u>

Source: The records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 21

## Maint. Transformers and Meters

Oct. 1938	Labor	\$ 7.80
Nov.	"	26.10
Dec.	"	4.20
	Stores	8.72
March	Labor	1.70
April	"	5.60
May*		5.00
June*		5.00
Total		<u>\$64.12</u>

Source: The records of the city clerk

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 22

## Maint. Municipal Street Incandescent Lamps

July 1938	Elec. Stores	\$ 42.54
Aug.	Stores Cust.	22.78
Sept.	" "	51.01
Oct.	Elec. Stores	30.90
Nov.	" "	37.20
Dec.	" "	20.00
Jan. 1939	" "	25.95
Feb.	" "	9.70
April*		26.68
May*		26.68
June*		26.68
Total		<u>\$320.12</u>

Source: The records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 23  
Commercial Bookkeeping

July 1938	Labor	\$ 150.00
Aug.	"	150.00
Sept.	"	150.00
Oct.	"	150.00
Nov.	"	150.00
Dec.	"	150.00
Jan. 1939	"	150.00
Feb.	"	150.00
March	"	142.50
April	"	80.00
May*		150.00
June*		150.00
Total		<u>\$1,722.50</u>

Source: The records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 34  
Commercial General Labor

July 1958	Labor	\$ 165.00
Aug.	"	165.00
Sept.	"	165.00
Oct.	"	165.00
Nov.	"	165.00
Dec.	"	165.00
Jan. 1959	"	255.00
Feb.	"	265.00
March	"	236.25
April*		250.00
May*		250.00
June*		250.00
Total		<u>\$2,496.25</u>

Source: The records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

## Table 25

## Meter Readings

July 1938	Labor	\$ 20.00
Aug.	"	20.00
Sept.	"	20.00
Oct.	"	50.00
Nov.	"	40.00
Dec.	"	10.00
Jan. 1939	"	40.00
Feb.	"	40.00
March	"	40.00
April	"	40.00
May*		40.00
June*		40.00
Total		<u>\$436.00</u>

Source: The records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to be an accurate approximation.

Table 26  
Office Supplies and Ex.

July 1938	Elec. Stores	\$ 19.49
Aug.	Stores Cust.	116.79
Sept.	" "	13.50
Oct.	Elec. Stores	1.00
Nov.	" "	21.36
Dec.	" "	10.15
Jan. 1939	" "	44.26
Feb.	" "	28.25
March	" "	18.62
April	" "	24.22
May*		30.00
June*		30.00
Total		<u>\$347.64</u>

Source: The records in the city clerk's office

\* The records were not complete and were not expected to be until the latter part of the summer. The figures used are thought to to an accurate approximation.



Table 27

## Light Plant Property Subject To Depreciation

	<u>Value</u>	<u>Depreciation</u>
Power Plant Building	\$ 45,000.00	
The Depreciation as of June 30, 1938		\$15,300.00
<u>Add 5%*</u> for the present Fiscal yr.		<u>2,250.00</u>
Total Depreciation		\$17,550.00
Power Plant Machinery and Equip.	258,364.75	
The Depreciation as of June 30, 1938		78,638.01
<u>Add 5%*</u> for the present Fiscal yr.		<u>12,918.24</u>
Total Depreciation		91,556.25
Transmission Lines	115,867.44	
The Depreciation as of June 30, 1938		40,901.05
<u>Add 5%*</u> for the present Fiscal yr.		<u>5,793.37</u>
Total Depreciation		46,694.42

Source: The records in the city clerk's office

\* 5% is considered to be the average rate for depreciation; some units may depreciate slower and others at a more rapid rate. This information was the advice of the Superintendent of the Light System.

Table 28

## Bonded Indebtedness

\$80,000.00 of Electric Light Bonds were floated June 30, 1936; 1 1/2 interest bearing

<u>Maturity date:</u>	<u>Bond no.</u>	<u>Value</u>
6-30-40	1 - 26	\$26,000.00
6-30-41	27 - 52	26,000.00
6-30-42	53 - 80	28,000.00

Interest cost \$1,200.00 annually

Sinking Fund for bonds is composed of the surplus each year.

Source: The records in the city clerks office

## BUDGET

Table 29

## Light and Water Dept.

Salaries	\$ 38,000.00
Extra Hilp	1,500.00
Office Sup.	550.00
Travel	100.00
Auto Maint.	750.00
Sewer Maint.	3,100.00
Electric Maint.	22,500.00
Water Maint.	13,900.00
Fuel	29,300.00
Machinery Maint.	8,400.00
Equip.	3,000.00
Rural Line Maint.	6,000.00
Total	<u>\$127,100.00</u>

Table 30

## City Attorney

Salaries	600.00
Extra Help	500.00
Travel	100.00
Total	<u>\$1,200.00</u>

Source: Budget in the city clerk's office



Table 31

## Commissioner of Revenue and Acct. Dept.

Salaries	\$6,420.00
Extra Help	200.00
Office Sup.	1,100.00
Furniture	400.00
Over and short	50.00
Total	<u>\$8,170.00</u>

Table 32

## Fire Dept.

Salaries	11,405.00
Extra Help	500.00
Equipment	900.00
Maintenance	455.08
Travel	50.00
Total	<u>\$13,310.08</u>

Source: The budget in the city clerk's office

Table 33  
General Government

Salaries	\$ 4,060.00
Travel	39.79
Summer Play Ground	1,500.00
Oil and Gas	2,000.00
Supplies	600.00
Freight and Ex.	525.00
Postage and Telp.	1,150.00
Garbage Removed	14,200.00
Erroneous Col.	16.42
Fuel	575.00
Printing	2,100.00
Insurance	2,485.20
Taxes and Asses.	100.00
Election Ex.	1,053.55
Purchase Real Estate.	502.00
Bldg. Maint.	1,093.03
Auditing	1,214.80
Charity	1,000.00
Airport Improvment	2,952.93
Fire Station Bldg.	6,791.37
Total	<u>\$43,949.09</u>

Source: The budget in the city clerk's office

Table 34  
Health Department

Salaries	\$1,680.00
Equipment	500.00
Medical Fee	100.00
Auto Maint.	60.00
Total	<u>\$2,340.00</u>

Table 35  
Library Department

Salaries	\$5,100.00
Rent and Moving	199.73
Office Sup.	1,035.00
Fuel	265.00
Books, Binding	2,400.27
Total	<u>\$9,000.00</u>

Table 36  
Mayor Department

Salaries	1,800.00
Office Sup.	100.00
Furniture	50.00
Travel	50.00
Total	<u>\$2,000.00</u>

Source: The budget in the city clerk's office



Table 37

## Park Department

Salaries	\$1,320.00
Material and Sup.	6,680.00
Total	<u>\$8,000.00</u>

Table 38

## Police Department

Salaries	\$10,345.83
Extra Help	400.00
Equipment	350.00
Medical Jail	200.00
Jail Upkeep	150.00
Auto Maint.	300.00
Total	<u>\$11,745.83</u>

Table 39

## Street Department

Salaries	\$ 6,610.00
Extra Help	1,110.00
Equipment	8,000.00
Material	8,000.00
Maintenance	300.00
Culverts <u>etc.</u>	1,500.00
Total	<u>\$25,520.00</u>

Source: The budget of the city in the city clerk's office

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\* The data used in this study came largely from Public Documents.