

June 6, 2022

Town of Westville, Oklahoma

To the Citizens of the Town of Westville, Oklahoma:

Attached is a copy of the budget for the Town of Westville, Oklahoma for the fiscal year ending June 30, 2023, as approved by the Town Council of Westville on June 6, 2022. Copies of this budget are being filed with the Town Clerk of Westville and with the State Auditor and Inspector of Oklahoma, as required under O.S. Section 17-209. The budget includes this budget message, a budget summary, and a three-year comparative table.

The Town of Westville prepares its budget under the Municipal Budgeting Act (O.S. Section 17-201 et. Seq.). The Town believes that the Municipal Budgeting Act better serves the public interest by allowing more freedom in estimated revenues, in simplifying the budgeting process, and in accelerating the budgeting process.

The Council has been conservative in budgeting expenditures, preferring to adopt a conservative approach before budgeting additional expenditures and to build up a healthy reserve. The Council has budgeted new equipment for the Streets Department, more professional services, and a splash pad for the Town Park. With increased sales and use tax revenues, the Council expects a firm financial base for the Town in 2022-2023.

The Council anticipates another successful year for the Town of Westville.

Sincerely,

*ADAM MCKENZIE*

Mayor, Town of Westville, Oklahoma

RECEIVED  
JUL 07 2022  
State Auditor  
and Inspector

*Adair*

**Town of Westville**

**Budget 2022-2023**

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# Kris Kirk, CPA

Professional Corporation

To the Town Council  
Town of Westville  
Westville, Oklahoma

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Management of the Town of Westville is responsible for the accompanying financial forecast of the Town of Westville, which comprises the forecasted statements of revenues and expenditures—modified cash basis of the governmental funds of the Town of Westville and of the Westville Industrial Development Authority for the years ending June 30, 2023, and June 30, 2022 (current year in progress), and the related summaries of significant assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA). I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not examine or review the financial forecast nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on this financial forecast.

The forecasted results may not be achieved as there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material. I have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a financial forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the financial forecast, they might influence the user's conclusions about the company's forecasted financial position, results of operations, and cash flows. Accordingly, the financial forecast is not designed for those who are not informed about such matters.

Management is responsible for the accompanying historical financial statements of the Town of Westville, which comprise the statements of revenue and expenditures and cash flows—modified cash basis for the year ended June 30, 2021, in accordance with the modified cash basis. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the historical financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

Management has elected to omit substantially all of the disclosures normally included with financial statements prepared under the modified cash basis. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has chosen to omit the budgetary comparisons.



The CPA. Never Underestimate The Value.®

Management has omitted Management's Discuss and Analysis that is required by accounting principles generally accepted in the United States of America to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who consider it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

I am not independent with respect to the Town of Westville.

A handwritten signature in black ink that reads "Kris Kirk CPA Prof Corp". The signature is written in a cursive, flowing style.

Kris Kirk, CPA, Professional Corporation

Westville, Oklahoma

June 6, 2022

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Town of Westville												
2	Forecasted Statement of Income and Cash Flows												
3	Budget Summary 2022-2023												
4		General			Fire	General	Swimming	Cemetery	Cemetery	Emergency	Memo	Industrial	Memo
5		Fund	Ambulance	Court	Department	Streets	Pool	Care	Maintenance	Management	Town	Authority	Totals
6	Sales Tax	280,000	70,000		56,000	119,000					525,000		525,000
7	Use Tax	184,000									184,000		184,000
8	Cigarette Tax	4,900									4,900		4,900
9	Franchise Tax	76,000									76,000		76,000
10	Transfers in from Court	131,000				86,000					217,000		217,000
11	Alcohol Beverage Tax	43,000									43,000		43,000
12	Rentals	800	6,000								6,800	20,000	26,800
13	Animal Shelter Revenue	700									700		700
14	Misc. Income	500									500		500
15	Utility Reimbursements	6,000									6,000		6,000
16	NOPFA												
17	Interest	330	10	80	10	5	2	1,320		5	1,762	80	1,842
18	Police Calendar Revenue	-									-		-
19	Police Reports	200									200		200
20	Misc. Police Revenue	-									-		-
21	Swimming Pool Revenues										-		-
22	Lot Sales							600	2,800		3,400		3,400
23	Donations	4,100						-	8,200		12,300		12,300
24	Fines, net			398,600							398,600		398,600
25	Other										-		-
26	Fire Runs										-		-
27	Fuel Tax					3,400					3,400		3,400
28	Commercial Vehicle Tax					14,000					14,000		14,000
29	Cemetery Openings					3,800					3,800		3,800
30	Grants	488,945									488,945		488,945
31	Memberships		49,000								49,000		49,000
32	Transfers In										-		-
33													
34	Total Revenues	1,220,475	125,010	398,680	56,010	226,205	2	1,920	11,005	-	2,039,307	20,080	2,059,387
35													
36	Carryover from Previous Year	294,758	18,503	384,419	31,189	2,313	3,790	101,974	5,615	1,715	844,276	35,380	879,656
37	Total Available	1,515,233	143,513	783,099	87,199	228,518	3,792	103,894	16,620	1,715	2,883,583	55,460	2,883,583
38													
39	Total Expenditures and Cash Flows	1,226,007	119,000	272,000	57,640	225,472	-	-	11,689	1,200	1,913,008	18,333	1,931,341
40	Increase (Decrease) in Net Assets	(5,532)	6,010	126,680	(1,630)	733	2	1,920	(684)	(1,200)	126,300	1,747	128,047
41	Carryover	289,226	24,513	511,099	29,559	3,046	3,792	103,894	4,931	515	970,575	37,127	1,007,703
42													
43													
44													
45													
46													
47	Expenditures by Purpose												
48	Animal Shelter	19,960											
49	Community Building	21,600											

	A	B	C	D	E	F	G	H	I	J	K	L	M
50	General Government	628,820											
51	Library	13,100											
52	Police	542,527											
53	Transfers Out	-											
54			1,226,007	General Fund									
55													
56	Swimming Pool	-											
57	Cemetery	11,689											
58	Court	272,000											
59	Emergency Management	1,200											
60	Fire Department	57,640											
61	Streets	225,472											
62	Ambulance	119,000											
63			687,001	Special Revenue Funds									
64													
65			1,913,008	Total town									
66													
67			18,333	Industrial Authority									
68													
69			1,931,341	Grand Total									

	A	B	C	D	E
1	<b>General Fund</b>				
2	<b>Forecasted Statement of Revenues and Expenditures--Modified Cash Basis</b>				
3					
4			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>
5			<b>2022-2023</b>	<b>2021-2022</b>	<b>2020-2021</b>
6					
7	<b>Ordinary Revenues</b>				
8		Sales Tax	280,000	240,000	281,017
9		Use Tax	184,000	67,000	184,135
10		Cigarette and Tobacco Tax	4,900	5,100	4,956
11		Franchise Tax	76,000	80,000	76,852
12		Alcohol Beverage Tax	43,000	32,000	43,402
13		Rentals	800	900	860
14		Animal Shelter Revenue	700	200	760
15		Misc. Income	500	1,800	540
16		Utility Reimbursements	6,000	6,000	6,000
17		NOPFA	-	-	50,000
18		Interest--General Fund	30	90	32
19		Interest--Money Market	300	200	304
20		Police Calendar Revenue	-	-	-
21		Police Reports	200	100	206
22		Police Forfeiture Revenue	-	-	-
23		Sale of Assets	-	-	5,500
24		Donations	4,100	4,200	4,141
25		Insurance Proceeds	-	-	11,654
26		Cherokee Nation Operational Grant	-	-	-
27					
28	<b>Total Ordinary Revenue</b>		<b>600,530</b>	<b>437,590</b>	<b>670,359</b>
29					
30	<b>Transfers In and Grants</b>				
31		Cherokee Grant Income	-	-	36,989
32		Grants for Splashpad	353,500	-	-
33		REAP Grant	-	-	66,886
34		Transfers in from Court	131,000	210,000	54,500
35		CARES Grant Revenue	-	-	119,551
36		ARPA Revenue	135,445	-	-
37					
38	<b>Total Transfers In and Grants</b>		<b>619,945</b>	<b>210,000</b>	<b>277,927</b>
39					
40	<b>Total Revenues</b>		<b>1,220,475</b>	<b>647,590</b>	<b>948,286</b>
41					
42		Carryover from Previous Year	294,758	112,052	67,029
43	<b>Total Available</b>		<b>1,515,233</b>	<b>759,642</b>	<b>1,015,314</b>
44					
45	<b>General Fund Expenditures</b>				
46					
47	<b>Animal Shelter</b>				
48					
49	<b>Personal Services</b>				
50		Contract Labor	18,000	18,000	13,258



	A	B	C	D	E
51		Workman's Comp	60	400	51
52					
53	Total Personal Services		18,060	18,400	13,309
54					
55	Other Services and Charges				
56		Operations	1,900	4,600	1,867
57					
58	Total Other Services		1,900	4,600	1,867
59					
60	Total Animal Shelter		19,960	23,000	15,176
61					
62	<b>Community Building</b>				
63					
64	Other Services and Charges				
65		Utilities	19,000	19,000	18,871
66		Repairs	2,600	1,400	2,505
67					
68	Total Other Services		21,600	20,400	21,376
69					
70	Total Community Building		21,600	20,400	21,376
71					
72	<b>General Government</b>				
73					
74	Personal Services				
75		Payroll	37,000	35,000	36,404
76		City Judge	3,600	3,600	2,400
77		Attorney Fees	12,000	6,000	4,462
78		Accounting	8,500	8,500	6,476
79		Council Members	8,000	8,000	4,475
80		Audit	6,900	6,900	12,500
81		Workers Comp	500	900	432
82		Retirement Benefits	-	-	-
83		Reimbursement from Ambulance	-	(1,000)	-
84					
85	Total Personal Services		76,500	67,900	67,149
86					
87	Materials and Supplies				
88		General Office Expense	14,000	11,000	13,872
89		Fireworks Display and Public Events	4,500	4,000	4,500
90					
91	Total Materials and Supplies		18,500	15,000	18,372
92					
93	Other Services and Charges				
94		Penalty	-	-	-
95		Bank Service Charges	20	70	16
96		Utilities	9,000	10,000	8,484
97		General Insurance	34,000	38,000	33,159
98		Travel	300	200	230
99		Elections	1,100	1,100	1,045
100		Maintenance	10,000	3,000	9,307
101		Housing prisoners	28,000	28,000	27,838

	A	B	C	D	E
102		Traffic, Street, Yard Lights	34,000	30,000	33,057
103		Backpacks for School	2,800	2,800	-
104		Park Maintenance	100	100	-
105		Other	-	-	-
106					
107		<b>Total Other Services</b>	<b>119,320</b>	<b>113,270</b>	<b>113,136</b>
108					
109		<b>Capital Outlay</b>			
110		Capital	414,500	7,000	61,468
111					
112		<b>Total Capital Outlay</b>	<b>414,500</b>	<b>7,000</b>	<b>61,468</b>
113					
114		<b>Total General Government</b>	<b>628,820</b>	<b>203,170</b>	<b>260,125</b>
115					
116		<b>Library</b>			
117					
118		<b>Other Services and Charges</b>			
119		Repairs and Maintenance	6,900	6,900	1,335
120		Utilities	6,200	6,200	7,522
121		Capital Expenditures	-	-	12,820
122					
123		<b>Total Other Services</b>	<b>13,100</b>	<b>13,100</b>	<b>21,677</b>
124					
125		<b>Total Library</b>	<b>13,100</b>	<b>13,100</b>	<b>21,677</b>
126					
127		<b>Police Department</b>			
128					
129		<b>Personal Services</b>			
130		Officer Wages	180,810	150,000	164,373
131		Police Chief	55,094	44,520	50,085
132		Police Overtime	5,600	5,600	4,381
133		Dispatchers	113,672	102,000	103,338
134		Dispatchers Overtime	3,800	2,600	3,750
135		Payroll Taxes	31,051	26,358	30,255
136		Retirement Benefits	1,000	1,000	-
137		Workman's Comp	14,000	16,000	13,442
138					
139		<b>Total Personal Services</b>	<b>405,027</b>	<b>348,078</b>	<b>369,624</b>
140					
141		<b>Materials and Supplies</b>			
142		Gas and Oil	26,000	25,000	25,819
143		Police Supplies	18,000	16,000	17,273
144		Office Supplies	5,900	5,800	5,868
145		Uniforms	4,500	3,300	4,476
146					
147		<b>Total Materials and Supplies</b>	<b>54,400</b>	<b>50,100</b>	<b>53,436</b>
148					
149		<b>Other Services and Charges</b>			
150		Vehicle Repairs	21,000	13,000	20,525
151		Repairs and Maintenance	7,900	400	7,813
152		Telephone	1,900	4,000	1,834

	A	B	C	D	E
153		Police Travel	600	1,000	581
154		Training	2,000	600	1,900
155		Radio	3,700	4,500	3,603
156		Shop with a Cop	2,800	2,800	2,600
157		Cherokee Grant Expenditures	-	-	8,910
158					
159		<b>Total Other Services</b>	<b>39,900</b>	<b>26,300</b>	<b>47,766</b>
160					
161		<b>Capital Outlay</b>			
162		New equipment	-	-	18,298
163		Car lease	43,200	43,200	41,085
164					
165		<b>Total Capital Outlay</b>	<b>43,200</b>	<b>43,200</b>	<b>59,383</b>
166					
167		<b>Total Police</b>	<b>542,527</b>	<b>467,678</b>	<b>530,209</b>
168					
169		<b>Total Ordinary Expenditures</b>	<b>1,226,007</b>	<b>727,348</b>	<b>848,563</b>
170					
171					
172		<b>Transfers Out</b>			
173		Transfers to Pool	-	-	-
174		Transfer to Emergency Management	-	-	-
175		Transfers out to Ambulance	-	-	-
176		Transfers out to Streets	-	-	66,887
177					
178		<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>66,887</b>
179					
180		<b>Total Expenditures and Transfers Out</b>	<b>1,226,007</b>	<b>727,348</b>	<b>915,450</b>
181					
182		<b>Change in Net Assets</b>	<b>(5,532)</b>	<b>(79,758)</b>	<b>32,836</b>
183					
184		<b>Ending Carryover</b>	<b>289,226</b>	<b>32,293</b>	<b>99,865</b>

	A	B	C	D	E
1	<b>Special Revenue Funds Budgets</b>				
2	<b>Forecasted Statement of Revenues and Expenditures--Modified Cash Basis</b>				
3					
4			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>
5			<b>2022-2023</b>	<b>2021-2022</b>	<b>2020-2021</b>
6	<b>Ambulance Service</b>				
7					
8	<b>Revenues</b>				
9		Sales Tax	70,000	56,000	70,250
10		Interest	10	40	10
11		Memberships	49,000	48,000	49,181
12		Run revenues	-	-	100
13		Rent	6,000	6,000	6,000
14		Sale of Assets	-	-	-
15					
16	<b>Total Revenues</b>		<b>125,010</b>	<b>110,040</b>	<b>125,542</b>
17					
18	<b>Transfers In (Out)</b>				
19		Transfers in from General Fund	-	-	-
20		Transfers in from Court	-	-	-
21		Transfers out to General Fund	-	-	-
22		Transfers Out to Streets	-	-	-
23					
24	<b>Total Transfers In (Out)</b>		<b>-</b>	<b>-</b>	<b>-</b>
25					
26	<b>Total Revenues and Transfers In (Out)</b>		<b>125,010</b>	<b>110,040</b>	<b>125,542</b>
27					
28	<b>Carryover from Previous Year</b>		<b>18,503</b>	<b>6,272</b>	<b>(4,705)</b>
29	<b>Total Available</b>		<b>143,513</b>	<b>116,312</b>	<b>120,838</b>
30					
31	<b>Expenditures</b>				
32					
33					
34	<b>Materials and Supplies</b>				
35					
36		Office Expenses	-	-	-
37					
38	<b>Total Materials and Supplies</b>		<b>-</b>	<b>-</b>	<b>-</b>
39					
40	<b>Other Services and Charges</b>				
41		Subsidy to EMS	119,000	104,000	119,449
42		Lease Payments	-	-	-
43					
44	<b>Total Other Services and Charges</b>		<b>119,000</b>	<b>104,000</b>	<b>119,449</b>
45					
46	<b>Capital Expenditures</b>				
47		Capital Expenditures	-	-	-
48					
49	<b>Total Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>
50					
51	<b>Total Expenditures</b>		<b>119,000</b>	<b>104,000</b>	<b>119,449</b>

	A	B	C	D	E
4			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>
5			<b>2022-2023</b>	<b>2021-2022</b>	<b>2020-2021</b>
52					
53	Increase (Decrease) in Net Assets		6,010	6,040	6,093
54					
55	Carryover End of Year		24,513	12,312	1,388
56					
57	<b>Court</b>				
58					
59	Revenues				
60	Fines		390,000	280,000	392,454
61	Interest		80	40	87
62	Refunds and adjustments		(700)	(600)	(681)
63	Collections		9,300	3,000	9,364
64					
65	Total Revenues		398,680	282,440	401,224
66	Carryover from Previous Year		384,419	6,272	51,223
67	Total Available		783,099	288,712	452,447
68					
69	Expenditures				
70					
71	Other Services and Charges				
72	CLEET		16,000	11,800	15,105
73	Forensic		13,000	10,800	12,573
74	AFIS		17,000	11,300	16,590
75	Dues and Subscriptions		2,800	2,700	2,730
76	Bank Charges		200	100	155
77	Collection Fees		6,000	6,300	5,927
78					
79	Total Other Services		55,000	43,000	53,080
80					
81	Capital Outlay				
82	Capital Purchases		-	-	-
83					
84	Transfers Out				
85	Transfers out to General		131,000	210,000	54,500
86	Transfers out to Ambulance		-	-	-
87	Transfers out to Streets		86,000	35,000	13,500
88	Transfers out to Pool		-	-	-
89					
90	Total Transfers Out		217,000	245,000	68,000
91					
92	Total Expenditures		272,000	288,000	121,080
93	Increase (Decrease) in Net Assets		126,680	(5,560)	280,144
94	Carryover End of Year		511,099	712	331,367
95					
96	<b>Fire Department</b>				
97					
98	Revenues				
99	Sales Tax		56,000	45,000	56,203
100	Grant Revenue		-	-	3,500

	A	B	C	D	E
4			Budget	Budget	Actual
5			2022-2023	2021-2022	2020-2021
101		Interest	10	190	13
102		Operational Grants	-	7,500	8,326
103		Fire Runs	-	-	3,000
104		Misc.	-	-	-
105		Refunds	-	-	-
106		Surplus Property	-	-	-
107		Insurance proceeds	-	-	-
108					
109		<b>Total Revenues</b>	<b>56,010</b>	<b>52,690</b>	<b>71,042</b>
110		Carryover from Previous Year	31,189	13,697	3,242
111		<b>Total Available</b>	<b>87,199</b>	<b>66,387</b>	<b>74,283</b>
112					
113		<b>Expenditures</b>			
114					
115		<b>Personal Services</b>			
116		Personal Services	6,000	3,600	6,000
117		Firefighter Pension	1,140	1,140	-
118		Workman's Comp	-	-	-
119					
120		<b>Total Personal Services</b>	<b>7,140</b>	<b>4,740</b>	<b>6,000</b>
121					
122		<b>Materials and Supplies</b>			
123		Gas, Oil, Maintenance	9,600	9,600	3,058
124		Safety Clothing	2,700	1,200	2,655
125		Supplies	9,600	9,600	4,229
126					
127		<b>Total Material and Supplies</b>	<b>21,900</b>	<b>20,400</b>	<b>9,942</b>
128					
129		<b>Other Services and Charges</b>			
130		Insurance	1,900	1,900	-
131		Dues	2,000	1,400	1,976
132		Telephone	-	2,100	-
133		Lease	7,000	7,000	6,013
134		Repeater	4,500	7,700	4,468
135		Utilities	9,100	9,200	9,097
136		Vehicle Repairs	900	3,400	889
137		Education/Training	900	900	884
138		Maintenance and Equipment Repair	2,300	2,000	2,245
139					
140		<b>Total Other Services</b>	<b>28,600</b>	<b>35,600</b>	<b>25,572</b>
141					
142		<b>Capital Outlay</b>			
143		New equipment	-	-	-
144					
145		<b>Total capital outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
146					
147		Transfers to General Fund	-	-	-
148					
149		<b>Total Expenditures</b>	<b>57,640</b>	<b>60,740</b>	<b>41,514</b>

	A	B	C	D	E
4			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>
5			<b>2022-2023</b>	<b>2021-2022</b>	<b>2020-2021</b>
150	Increase (Decrease) in Net Assets		(1,630)	(8,050)	29,528
151	Carryover End of Year		29,559	5,647	32,770
152					
153	<b>General Streets</b>				
154					
155	Revenues				
156	Sales Tax		119,000	95,000	119,431
157	Gas Excise Tax		3,400	3,700	3,450
158	Commercial Vehicle Tax		14,000	10,200	14,535
159	Interest		5	10	7
160	Misc. Revenue		-	-	100
161	Cemetery Openings		3,800	5,900	3,800
162	Grant Income		-	-	-
163	Ordinary Revenues		140,205	114,810	141,323
164					
165	Transfers in from General		-	-	66,886
166	Transfers in from Court		86,000	35,000	13,500
167	Transfers Net		86,000	35,000	80,386
168					
169	Total Revenues		226,205	149,810	221,709
170	Carryover from Previous Year		2,313	2,445	(1,064)
171	Total Available		228,518	152,255	220,645
172					
173	Expenditures				
174					
175	Personal Services				
176	Wages		94,590	90,000	85,991
177	Animal Control		-	-	3,150
178	Social Security		5,865	5,580	5,527
179	Medicare		1,372	1,305	1,293
180	SUTA		946	900	553
181	Retirement Benefits		-	-	-
182	Worker's Comp and Insurance		13,000	12,000	12,666
183					
184	Total Personal Services		115,772	109,785	109,178
185					
186	Other Services and Charges				
187	Bank Charges		-	-	-
188	Lease		11,000	11,000	10,030
189	Street Repairs		2,100	1,100	2,004
190	Material		10,000	13,000	9,857
191	Vehicle Expenses		8,000	9,000	7,850
192	Utilities		1,900	2,600	1,809
193	Miscellaneous		-	100	726
194	Equipment		4,500	100	4,430
195	Insurance		600	600	
196	Equipment Repairs		600	1,200	537
197					
198	Total Other Services		38,700	38,700	37,242

	A	B	C	D	E
4			Budget	Budget	Actual
5			2022-2023	2021-2022	2020-2021
199					
200		<b>Capital Outlay</b>			
201		Equipment	71,000		
202		Reap Expenditures	-	-	67,296
203		<b>Total Capital Outlay</b>	<b>71,000</b>	<b>-</b>	<b>67,296</b>
204					
205		Transfers out to General	-	-	-
206					
207					
208		<b>Total Expenditures</b>	<b>225,472</b>	<b>148,485</b>	<b>213,717</b>
209		Increase (Decrease) in Net Assets	733	1,325	7,992
210		Carryover End of Year	3,046	3,770	6,928
211					
212		<b>Swimming Pool</b>			
213					
214		<b>Revenues</b>			
215		Donations	-	-	-
216		Interest	2	10	2
217					
218		<b>Total Revenues</b>	<b>2</b>	<b>10</b>	<b>2</b>
219		Carryover from Previous Year	3,790	3,774	3,786
220		<b>Total Available</b>	<b>3,792</b>	<b>3,784</b>	<b>3,789</b>
221					
222		<b>Expenditures</b>			
223					
224		<b>Personal Services</b>			
225		Wages	-	-	-
226					
227		<b>Total Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
228					
229		<b>Other Services and Charges</b>			
230		Bank Charges	-	-	-
231					
232		<b>Total Other Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
233					
234		<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
235					
236		<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
237		Increase (Decrease) in Net Assets	2	10	2
238		Carryover End of Year	3,792	3,784	3,789
239					
240		<b>Cemetery Care</b>			
241					
242		<b>Revenues</b>			
243		Lot Sales	600	400	675
244		Interest--Checking	20	40	27
245		Interest--CD	1,300	700	1,397
246		Donations	-	-	-
247					



	A	B	C	D	E
4			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>
5			<b>2022-2023</b>	<b>2021-2022</b>	<b>2020-2021</b>
248	Total Revenues		1,920	1,140	2,099
249	Carryover from Previous Year		101,974	94,110	98,031
250	Total Available		103,894	95,250	100,130
251					
252	Expenditures				
253					
254	Capital Outlay		-	-	-
255	Transfers Out		-	-	-
256					
257	Total Expenditures		-	-	-
258	Increase (Decrease) in Net Assets		1,920	1,140	2,099
259	Carryover End of Year		103,894	95,250	100,130
260					
261	<b>Cemetery Maintenance</b>				
262					
263	Revenues				
264	Lot Sales		2,800	1,600	2,800
265	Transfers in		-	-	-
266	Interest--checking		5	10	6
267	Donations		8,200	6,800	8,245
268	Misc.		-	-	-
269					
270	Total Revenues		11,005	8,410	11,051
271	Carryover from Previous Year		5,615	2,810	10,855
272	Total Available		16,620	11,220	21,906
273					
274	Expenditures				
275	Other Services and Charges				
276	Mowing and Upkeep		9,789	8,600	8,158
277	Repairs		1,100	30	1,065
278	Worker's Comp		800	800	773
279	Dues and Subscriptions		-	400	
280					
281	Total Other Services		11,689	9,830	9,996
282					
283	Capital Outlay				
284	Capital		-	-	-
285					
286	Total Expenditures		11,689	9,830	9,996
287	Increase (Decrease) in Net Assets		(684)	(1,420)	1,055
288	Carryover End of Year		4,931	1,390	11,910
289					
290					
291	<b>Emergency Management</b>				
292					
293	Revenues				
294	Transfers In		-	-	-
295	Miscellaneous		-	-	-
296					

	A	B	C	D	E
4			Budget	Budget	Actual
5			2022-2023	2021-2022	2020-2021
297	Total Revenues		-	-	-
298	Carryover from Previous Year		1,715	340	415
299	Total Available		1,715	340	415
300					
301	Expenditures				
302					
303	Personal Services		1,200	-	-
304					
305	Materials and Supplies				
306	Dues		-	-	-
307	Operations		-	-	-
308					
309			-	-	-
310					
311	Capital Expenditures		-	-	-
312					
313	Total Expenditures		1,200	-	-
314	Increase (Decrease) in Net Assets		(1,200)	-	-
315	Carryover End of Year		515	340	415
316					
317	<b>Total Special Revenue Funds Revenue</b>		818,832	604,540	832,669
318					
319	<b>Total Special Revenue Funds Available</b>		1,368,350	734,259	994,452
320					
321	<b>Total Special Revenue Funds Expenditures</b>		687,001	611,055	505,755
322					
323	<b>Increase (Decrease) in Net Assets</b>		131,831	(6,515)	326,914
324					
325	<b>Total Projected Carryover</b>		681,349	123,204	488,697

	A	B	C	D	E	F	G	H
1	<b>Westville Industrial Development Authority</b>							
2	<b>Forecasted Statements of Revenues and Expenses and Cash Flows--Modified Cash Basis</b>							
3								
4			<b>Budget</b>	<b>Budget</b>	<b>Actual</b>			
5			<b>2022-2023</b>	<b>2021-2022</b>	<b>2020-2021</b>			
6								
7	<b>Revenues</b>							
8		Rent	20,000	20,000	20,000			
9		Interest	80	200	86			
10								
11	<b>Total Revenues</b>		<b>20,080</b>	<b>20,200</b>	<b>20,086</b>			
12								
13	<b>Carryover from Previous Year</b>		<b>35,380</b>	<b>35,296</b>	<b>30,966</b>			
14								
15	<b>Total Available</b>		<b>55,460</b>	<b>55,496</b>	<b>33,558</b>			
16								
17	<b>Expenses</b>							
18								
19	<b>Other Services and Charges</b>							
20		Depreciation	17,408	17,408	17,408			
21		Supplies	-	-	-			
22								
23	<b>Total Expenses</b>		<b>17,408</b>	<b>17,408</b>	<b>17,408</b>			
24								
25	<b>Increase (Decrease) in Net Assets</b>		<b>2,672</b>	<b>2,792</b>	<b>2,678</b>			
26	<b>Non-cash Depreciation Added Back</b>		<b>17,408</b>	<b>17,408</b>	<b>17,408</b>			
27	<b>Less Debt Service</b>		<b>(18,333)</b>	<b>(18,333)</b>	<b>(20,000)</b>			
28	<b>Other Non-cash Adjustments</b>		<b>-</b>	<b>-</b>	<b>-</b>			
29								
30	<b>Change in Cash</b>		<b>1,747</b>	<b>1,867</b>	<b>86</b>			
31								
32	<b>Carryover</b>		<b>37,127</b>	<b>37,163</b>	<b>33,644</b>			

**Summary of Significant Assumptions for 2022-2023**

This financial forecast presents, to the best of management's knowledge and belief, the Town's expected results of operation for the forecast periods. Accordingly, the forecast reflects management's judgment as of June 6, 2022 the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast and may not be all-inclusive. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This forecast serves as the Town's legal budget for 2020-2021.

**A**

The Town Council has assumed that 100% of the actual revenues for the year ending June 30, 2022, will be available for the Town in the year ended June 30, 2021, except for certain, specific cases, and not assuming any NOPFA royalties.

**B**

The Town Council has assumed that, generally, expenditures for the year ending June 30, 2023, will be similar to those for the year ended June 30, 2022, except for specific exceptions. The Council is budgeting \$10,000 for capital renovations to the Clerk's office, \$71,000 for an excavator for Streets, and a net of \$51,500 out of pocket, after grant reimbursements and donations, to build a Town splashpad, as well as additional professional services.

**C**

The Town Council has assumed that 100% of the cash available to the Town as bank accounts as of April 30, 2022, will be available for the year ending June 30, 2023.

**D**

The assumptions concerning revenues from sales tax, use tax, and fines are especially sensitive, as those revenues are major and variable.

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**Summary of Significant Assumptions for 2021-2022 (Current Year in Progress)**

This financial forecast presents, to the best of management's knowledge and belief, the Town's expected results of operation for the forecast periods. Accordingly, the forecast reflects management's judgment as of June 6, 2022 the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast and may not be all inclusive. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This forecast serves as the Town's legal budget for 2021-2022.

**A**

The Town Council has assumed that 100% of the actual revenues for the year ended June 30, 2020, will be available for the Town in the year ending June 30, 2022, except for specific cases. The Council is not assuming any NOPFA revenue

**B**

The Town Council has assumed that, generally, expenditures for the year ending June 30, 2022, will be similar to those budgeted for the year ending June 30, 2020, with modifications on the advice of department heads.

**C**

The Town Council has assumed that 100% of the cash available to the Town as bank accounts as of April 30, 2021,

will be available as a carryover into the year ending June 30, 2022.

D


The assumptions concerning revenues from sales tax, use tax, and fines are especially sensitive, as those revenues are major and variable.

# AFFIDAVIT OF PUBLICATION


County of Adair, State of Oklahoma

I, Joe Mack, of lawful age, being duly sworn upon oath, deposes and says that I am the "authorized representative" - Stilwell Democrat Journal 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 Stilwell, for the County of Adair, 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 1, 2022

  
 Joe Mack, General Manager

Signed and sworn to before me on this 1st day of June, 2022.

  
 Heather Ruotolo, Notary Public

My Commission expires: Jan. 25, 2024  
 Commission #16000875

**HEATHER RUOTOLO**  
 Notary Public, State of Oklahoma  
 Commission # 16000875  
 My Commission Expires 01-25-2024

PUBLICATION FEE: \$ 177.30  
 Calculation measurement:  
 available upon request

Published in the Stilwell Democrat Journal

The hearing on the Town of Westville's proposed budget for the fiscal year 2022-2023 was held at the Westville Town Hall at 5:00 pm, Monday, June 6, 2022, followed by a public hearing. I was invited to attend and participate. The draft budget summary appears as follows:

	A	B	C	D	E
1 Town of Westville					
2 Forecasted Statement of Income and Cash Flows					
3 Budget Summary 2022-2023					
4					
5		General			Fire
6		Fund	Ambulance	Court	Department
7	240,000	56,000			45,000
8	97,000				
9	5,100				
10	80,000				
11	210,000				
12	32,000				
13	900	8,000			
14	200				
15	1,800				
16	6,000				
17					
18	290	40	40		190
19					
20	100				
21					
22					
23	4,200				
24				282,400	
25					
26					
27					
28					
29					
30					7,500
31			48,000		
32					
33					
34	847,590	110,040	282,440		52,590
35					
36	112,052	12,888	269,871		27,585
37	759,842	122,928	552,311		50,575
38					
39	727,348	104,000	288,000		60,740
40	(79,758)	8,040	(5,580)		(8,050)
41	32,263	18,928	284,311		19,835
42					
43					
44					
45					
46					
47					
48	23,000				
49	20,400				

	A	B	C	D	E
50	203,170				
51	13,100				
52	487,678				
53					
54			727,348	General Fund	
55					
56					
57	11,019				
58	288,000				
59					
60	60,740				
61	148,485				
62	104,000				
63			612,244	Special Revenue Funds	
64					
65			1,339,582	Total town	
66					
67			18,333	Industrial Authority	
68					
69			1,357,925	Grand Total	

918/453-5236

(Published in the Stilwell Democrat Journal on June 1, 2022)

IN THE DISTRICT COURT  
 WITHIN AND FOR ADAIR  
 COUNTY STATE OF  
 OKLAHOMA

IN THE MATTER OF

A.B.T.  
 DOB: 04/2012

Case No. JD-2022-4

ALLEGED DEPRIVED  
 CHILDREN AS DEFINED  
 BY THE LAWS OF THE  
 STATE OF OKLAHOMA

NOTICE

THE STATE OF OKLAHOMA TO: Unknown Father of A.B.T., DOB: 04/2012, alleged father, the mother of the child is Brittany Brown, DOB 08/1992.

YOU ARE HEREBY NOTIFIED that the State of Oklahoma, by and through the District Attorney for Adair County, has filed a Petition invoking the jurisdiction of the District Court and alleging that the above named child/children is a deprived child/children within the meaning of the Law, asking that the said child/children be made ward of the Court and that appropriate orders be made as to the child/children's custody and control.

FURTHERMORE, you must appear before the District Court, in the Adair County Courthouse in Stilwell, Oklahoma, on the 7th DAY of JULY 2022, at the hour of 1:30 PM o'clock, at which time the Court will hear the matter and enter