

Town of Westville

Budget 2021-2022

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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 income statements of the governmental funds of the Town of Westville and of the Westville Industrial Development Authority for the years ending June 30, 2022, and June 30, 2021, 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 income and cash flows for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America. 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 required by accounting principles generally accepted in the United States of America. 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.



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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" followed by a stylized flourish.

Kris Kirk, CPA, Professional Corporation

Westville, Oklahoma

June 7, 2021

	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 2021-2022												
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	240,000	56,000		45,000	95,000					436,000		436,000
7	Use Tax	67,000									67,000		67,000
8	Cigarette Tax	5,100									5,100		5,100
9	Franchise Tax	80,000									80,000		80,000
10	Transfers in from Court	210,000									210,000		210,000
11	Alcohol Beverage Tax	32,000									32,000		32,000
12	Rentals	900	6,000								6,900	20,000	26,900
13	Animal Shelter Revenue	200									200		200
14	Misc. Income	1,800									1,800		1,800
15	Utility Reimbursements	6,000									6,000		6,000
16	NOPFA												
17	Interest	290	40	40	190	10	10	740	10		1,330	200	1,530
18	Police Calendar Revenue	-									-		-
19	Police Reports	100									100		100
20	Misc. Police Revenue	-									-		-
21	Swimming Pool Revenues										-		-
22	Lot Sales							400	1,600		2,000		2,000
23	Donations	4,200						-	6,800		11,000		11,000
24	Fines, net			282,400							282,400		282,400
25	Other										-		-
26	Fire Runs										-		-
27	Fuel Tax					3,700					3,700		3,700
28	Commercial Vehicle Tax					10,200					10,200		10,200
29	Cemetery Openings					5,900					5,900		5,900
30	Grants				7,500						7,500		7,500
31	Memberships		48,000								48,000		48,000
32	Transfers In					35,000					35,000		35,000
33													
34	Total Revenues	647,590	110,040	282,440	52,690	149,810	10	1,140	8,410	-	1,252,130	20,200	1,272,330
35													
36	Carryover from Previous Year	112,052	12,886	269,871	27,885	10,190	3,788	99,815	6,029	415	542,930	35,296	578,225
37	Total Available	759,642	122,926	552,311	80,575	160,000	3,798	100,955	14,439	415	1,795,060	55,496	1,795,060
38													
39	Total Expenditures and Cash Flows	727,348	104,000	288,000	60,740	148,485	-	-	11,019	-	1,339,592	18,333	1,357,925
40	Increase (Decrease) in Net Assets	(79,758)	6,040	(5,560)	(8,050)	1,325	10	1,140	(2,609)	-	(87,462)	1,867	(85,595)
41	Carryover	32,293	18,926	264,311	19,835	11,515	3,798	100,955	3,420	415	455,467	37,163	492,630
42													
43													
44													
45													
46													
47	Expenditures by Purpose												

	A	B	C	D	E	F	G	H	I	J	K	L	M
48	Animal Shelter	23,000											
49	Community Building	20,400											
50	General Government	203,170											
51	Library	13,100											
52	Police	467,678											
53	Transfers Out	-											
54			727,348	General Fund									
55													
56	Swimming Pool	-											
57	Cemetery	11,019											
58	Court	288,000											
59	Emergency Management	-											
60	Fire Department	60,740											
61	Streets	148,485											
62	Ambulance	104,000											
63			612,244	Special Revenue Funds									
64													
65			1,339,592	Total town									
66													
67			18,333	Industrial Authority									
68													
69			1,357,925	Grand Total									

	A	B	C	D	E
1	General Fund				
2	Forecasted Statement of Income				
3					
4			Budget	Budget	Actual
5			2021-2022	2020-2021	2019-2020
6					
7	Ordinary Revenues				
8		Sales Tax	240,000	225,000	240,052
9		Use Tax	67,000	67,000	142,548
10		Cigarette and Tobacco Tax	5,100	5,100	4,080
11		Franchise Tax	80,000	80,000	79,174
12		Alcohol Beverage Tax	32,000	32,000	41,500
13		Rentals	900	900	860
14		Animal Shelter Revenue	200	200	55
15		Misc. Income	1,800	1,800	998
16		Utility Reimbursements	6,000	6,000	6,000
17		NOPFA	-	-	40,000
18		Interest--General Fund	90	90	55
19		Interest--Money Market	200	200	379
20		Police Calendar Revenue	-	-	-
21		Police Reports	100	100	85
22		Police Forfeiture Revenue	-	-	-
23		Sale of Assets	-	-	16,000
24		Donations	4,200	4,200	6,717
25		Insurance Proceeds	-	-	7,121
26		Cherokee Nation Operational Grant	-	-	-
27					
28	Total Ordinary Revenue		437,590	422,590	585,625
29					
30	Transfers In and Grants				
31		Cherokee Grant Income	-	-	8,311
32		Transfers in from Fire Department	-	-	-
33		REAP Grant	-	-	40,200
34		Transfers in from Court	210,000	210,000	198,845
35		Grant Income	-	-	-
36		Transfers in from Ambulance	-	-	29,625
37					
38	Total Transfers In and Grants		210,000	210,000	276,981
39					
40	Total Revenues		647,590	632,590	862,606
41					
42		Carryover from Previous Year	112,052	68,925	10,780
43	Total Available		759,642	701,515	873,385
44					
45	General Fund Expenditures				
46					
47	Animal Shelter				
48					

	A	B	C	D	E
49	Personal Services				
50		Contract Labor	18,000	10,200	-
51		Workman's Comp	400	400	-
52					
53	Total Personal Services		18,400	10,600	-
54					
55	Other Services and Charges				
56		Operations	4,600	4,600	1,790
57					
58	Total Other Services		4,600	4,600	1,790
59					
60	Total Animal Shelter		23,000	15,200	1,790
61					
62	Community Building				
63					
64	Other Services and Charges				
65		Utilities	19,000	19,000	16,077
66		Repairs	1,400	1,400	4,773
67					
68	Total Other Services		20,400	20,400	20,850
69					
70	Total Community Building		20,400	20,400	20,850
71					
72	General Government				
73					
74	Personal Services				
75		Payroll	35,000	31,000	33,899
76		City Judge	3,600	3,600	2,700
77		Attorney Fees	6,000	6,000	3,129
78		Accounting	8,500	8,500	5,500
79		Council Members	8,000	5,500	5,062
80		Audit	6,900	6,900	-
81		Workers Comp	900	900	377
82		Retirement Benefits	-	-	-
83		Reimbursement from Ambulance	(1,000)	(1,000)	-
84					
85	Total Personal Services		67,900	61,470	50,666
86					
87	Materials and Supplies				
88		General Office Expense	11,000	11,000	14,223
89		Fireworks Display	4,000	-	-
90					
91	Total Materials and Supplies		15,000	11,000	14,223
92					
93	Other Services and Charges				
94		Penalty	-	-	-
95		Bank Service Charges	70	70	199
96		Utilities	10,000	10,000	5,917
97		General Insurance	38,000	38,000	41,417

	A	B	C	D	E
98		Travel	200	200	267
99		Elections	1,100	1,100	-
100		Maintenance	3,000	3,000	-
101		Housing prisoners	28,000	16,000	42,191
102		Traffic, Street, Yard Lights	30,000	15,000	30,218
103		Backpacks for School	2,800	2,800	767
104		Park Maintenance	100	100	-
105		Other	-	-	1,345
106					
107		Total Other Services	113,270	86,200	122,321
108					
109		Capital Outlay			
110		Capital	7,000	7,000	-
111					
112		Total Capital Outlay	7,000	7,000	-
113					
114		Total General Government	203,170	165,670	187,210
115					
116		Library			
117					
118		Other Services and Charges			
119		Repairs and Maintenance	6,900	6,900	2,961
120		Utilities	6,200	6,200	6,313
121					
122		Total Other Services	13,100	13,100	9,274
123					
124		Total Library	13,100	13,100	9,274
125					
126		Police Department			
127					
128		Personal Services			
129		Officer Wages	150,000	130,000	141,655
130		Police Chief	44,520	44,520	48,413
131		Police Overtime	5,600	5,600	3,521
132		Dispatchers	102,000	102,000	104,282
133		Dispatchers Overtime	2,600	2,600	1,247
134		Payroll Taxes	26,358	24,628	27,822
135		Retirement Benefits	1,000	1,000	-
136		Workman's Comp	16,000	16,000	15,386
137					
138		Total Personal Services	348,078	326,348	342,327
139					
140		Materials and Supplies			
141		Gas and Oil	25,000	22,000	22,197
142		Police Supplies	16,000	5,100	14,091
143		Office Supplies	5,800	5,800	6,154
144		Uniforms	3,300	3,300	1,621
145					
146		Total Materials and Supplies	50,100	36,200	44,063
147					
148		Other Services and Charges			

	A	B	C	D	E
149		Vehicle Repairs	13,000	13,000	15,129
150		Repairs and Maintenance	400	400	4,563
151		Telephone	4,000	4,000	5,961
152		Travel Police	1,000	1,000	-
153		Training	600	600	497
154		Radio	4,500	2,200	2,003
155		Shop with a Cop	2,800	2,800	2,000
156		Cherokee Grant Expenditures	-	-	7,471
157					
158		Total Other Services	26,300	24,000	37,623
159					
160		Capital Outlay			
161		New equipment	-	-	-
162		Car lease	43,200	43,200	62,003
163					
164		Total Capital Outlay	43,200	43,200	62,003
165					
166		Total Police	467,678	429,748	486,017
167					
168		Total Ordinary Expenditures	727,348	644,118	705,142
169					
170					
171		Transfers Out			
172		Transfers to Pool	-	-	-
173		Transfer to Emergency Management	-	-	-
174		Transfers out to Ambulance	-	-	10,500
175		Transfers out to Streets	-	-	67,584
176					
177		Total Transfers Out	-	-	78,084
178					
179		Total Expenditures and Transfers Out	727,348	644,118	783,226
180					
181		Change in Net Assets	(79,758)	(11,528)	79,380
182					
183		Ending Carryover	32,293	57,397	90,160

	A	B	C	D	E
1	Special Revenue Funds Budgets				
2	Forecasted Statement of Income				
3					
4			Budget	Budget	Actual
5			2021-2022	2020-2021	2019-2020
6	Ambulance Service				
7					
8	Revenues				
9		Sales Tax	56,000	56,000	60,016
10		Interest	40	40	21
11		Memberships	48,000	48,000	48,801
12		Run revenues	-	-	160
13		Rent	6,000	6,000	6,500
14		Sale of Assets	-	-	52,625
15					
16	Total Revenues		110,040	110,040	168,123
17					
18	Transfers In (Out)				
19		Transfers in from General Fund	-	-	10,500
20		Transfers in from Court	-	-	3,000
21		Transfers out to General Fund	-	-	(29,625)
22		Transfers Out to Streets	-	-	-
23					
24	Total Transfers In (Out)		-	-	(16,125)
25					
26	Total Revenues and Transfers In (Out)		110,040	110,040	151,998
27					
28	Carryover from Previous Year		12,886	6,272	(2,204)
29	Total Available		122,926	116,312	149,794
30					
31	Expenditures				
32					
33					
34	Materials and Supplies				
35					
36		Office Expenses	-	-	50
37					
38	Total Materials and Supplies		-	-	50
39					
40	Other Services and Charges				
41		Subsidy to Pafford	104,000	104,000	109,325
42		Lease Payments	-	-	32,624
43					
44	Total Other Services and Charges		104,000	104,000	141,949
45					
46	Capital Expenditures				
47		Capital Expenditures	-	-	-
48					

	A	B	C	D	E
4			Budget	Budget	Actual
5			2021-2022	2020-2021	2019-2020
49		Total Capital Expenditures	-	-	-
50					
51		Total Expenditures	104,000	104,000	141,999
52					
53		Increase (Decrease) in Net Assets	6,040	6,040	9,998
54					
55		Carryover End of Year	18,926	12,312	7,794
56					
57		Court			
58					
59		Revenues			
60		Fines	280,000	280,000	293,396
61		Interest	40	40	42
62		Refunds and adjustments	(600)	(600)	-
63		Collections	3,000	3,000	10,452
64					
65		Total Revenues	282,440	282,440	303,890
66		Carryover from Previous Year	269,871	6,272	7,264
67		Total Available	552,311	288,712	311,154
68					
69		Expenditures			
70					
71		Other Services and Charges			
72		CLEET	11,800	11,800	11,703
73		Forensic	10,800	10,800	10,863
74		AFIS	11,300	11,300	11,320
75		Misc. Court	-	-	-
76		Dues and Subscriptions	2,700	2,700	1,345
77		Bank Charges	100	100	54
78		Collection Fees	6,300	6,300	5,633
79					
80		Total Other Services	43,000	43,000	40,917
81					
82		Capital Outlay			
83		Capital Purchases	-	-	-
84					
85		Transfers Out			
86		Transfers out to General	210,000	210,000	198,845
87		Transfers out to Ambulance	-	-	3,000
88		Transfers out to Streets	35,000	35,000	24,600
89		Transfers out to Pool	-	-	-
90					
91		Total Transfers Out	245,000	245,000	226,445
92					
93		Total Expenditures	288,000	288,000	267,362
94		Increase (Decrease) in Net Assets	(5,560)	(5,560)	36,528

	A	B	C	D	E
4			Budget	Budget	Actual
5			2021-2022	2020-2021	2019-2020
95	Carryover End of Year		264,311	712	43,792
96					
97	Fire Department				
98					
99	Revenues				
100	Sales Tax		45,000	45,000	48,013
101	Grant Revenue		-	-	19,121
102	Interest		190	190	80
103	Operational Grants		7,500	7,500	4,642
104	Donations		-	-	
105	Misc.		-	-	
106	Refunds		-	-	
107	Surplus Property		-	-	
108	Insurance proceeds				
109					
110	Total Revenues		52,690	52,690	71,855
111	Carryover from Previous Year		27,885	13,697	42,804
112	Total Available		80,575	66,387	114,659
113					
114	Expenditures				
115					
116	Personal Services				
117	Personal Services		3,600	3,600	4,800
118	Firefighter Pension		1,140	1,140	-
119	Workman's Comp		-	-	-
120					
121	Total Personal Services		4,740	4,740	4,800
122					
123	Materials and Supplies				
124	Gas, Oil, Maintenance		9,600	9,600	4,539
125	Safety Clothing		1,200	1,200	7,796
126	Supplies		9,600	9,600	23,294
127					
128	Total Material and Supplies		20,400	20,400	35,629
129					
130	Other Services and Charges				
131	Insurance		1,900	1,900	
132	Dues		1,400	1,400	3,284
133	Telephone		2,100	2,100	2,127
134	Lease		7,000	7,000	6,013
135	Repeater/Pager		7,700	7,700	3,793
136	Utilities		9,200	9,200	7,891
137	Vehicle Repairs		3,400	3,400	5,612
138	Education/Training		900	900	300
139	Maintenance and Equipment Repair		2,000	2,000	2,306
140					

	A	B	C	D	E
4			Budget	Budget	Actual
5			2021-2022	2020-2021	2019-2020
141	Total Other Services		35,600	35,600	31,326
142					
143	Capital Outlay				
144	New equipment		-	-	37,773
145					
146	Total capital outlay		-	-	37,773
147					
148	Transfers to General Fund		-	-	-
149					
150	Total Expenditures		60,740	60,740	109,528
151	Increase (Decrease) in Net Assets		(8,050)	(8,050)	(37,673)
152	Carryover End of Year		19,835	5,647	5,131
153					
154	General Streets				
155					
156	Revenues				
157	Sales Tax		95,000	95,000	102,027
158	Gas Excise Tax		3,700	3,700	1,685
159	Commercial Vehicle Tax		10,200	10,200	10,840
160	Interest		10	10	18
161	Salvage		-	-	-
162	Cemetery Openings		5,900	5,900	4,050
163	Grant Income		-	-	-
164	Ordinary Revenues		114,810	114,810	118,619
165					
166	Transfers in from EMS		-	-	-
167	Transfers in from General		-	-	67,587
168	Transfers in from Court		35,000	35,000	24,600
169	Transfers Net		35,000	35,000	92,187
170					
171	Total Revenues		149,810	149,810	210,807
172	Carryover from Previous Year		10,190	2,445	(7,965)
173	Total Available		160,000	152,255	202,841
174					
175	Expenditures				
176					
177	Personal Services				
178	Wages		90,000	90,000	86,675
179	Animal Control		-	-	9,450
180	Social Security		5,580	5,580	5,960
181	Medicare		1,305	1,305	1,394
182	SUTA		900	900	583
183	Retirement Benefits		-	-	-
184	Worker's Comp and Insurance		12,000	12,000	15,346
185					
186	Total Personal Services		109,785	109,785	119,408

	A	B	C	D	E
4			Budget	Budget	Actual
5			2021-2022	2020-2021	2019-2020
187					
188	Other Services and Charges				
189		Bank Charges	-	-	24
190		Lease	11,000	11,000	13,944
191		Street Repairs	1,100	1,100	-
192		Material	13,000	13,000	7,199
193		Vehicle Expenses	9,000	9,000	5,919
194		Utilities	2,600	2,600	1,801
195		Miscellaneous	100	100	2,569
196		Equipment	100	100	
197		Insurance	600	600	
198		Equipment Repairs	1,200	1,200	1,311
199					
200	Total Other Services		38,700	38,700	32,767
201					
202	Capital Outlay				
203		Reap Expenditures	-	-	48,214
204	Total Capital Outlay		-	-	48,214
205					
206	Transfers out to General		-	-	-
207					
208					
209	Total Expenditures		148,485	148,485	200,390
210	Increase (Decrease) in Net Assets		1,325	1,325	10,417
211	Carryover End of Year		11,515	3,770	2,452
212					
213	Swimming Pool				
214					
215	Revenues				
216		Donations	-	-	-
217		Interest	10	10	10
218					
219	Total Revenues		10	10	10
220	Carryover from Previous Year		3,788	3,774	3,776
221	Total Available		3,798	3,784	3,786
222					
223	Expenditures				
224					
225	Personal Services				
226		Wages	-	-	-
227					
228	Total Personal Services		-	-	-
229					
230	Other Services and Charges				
231		Bank Charges	-	-	-
232					

	A	B	C	D	E
4			Budget	Budget	Actual
5			2021-2022	2020-2021	2019-2020
233	Total Other Services		-	-	-
234					
235	Capital Outlay		-	-	-
236					
237	Total Expenditures		-	-	-
238	Increase (Decrease) in Net Assets		10	10	10
239	Carryover End of Year		3,798	3,784	3,786
240					
241	Cemetery Care				
242					
243	Revenues				
244	Lot Sales		400	400	1,425
245	Interest--Checking		40	40	52
246	Interest--CD		700	700	1,035
247	Donations		-	-	-
248					
249	Total Revenues		1,140	1,140	2,512
250	Carryover from Previous Year		99,815	94,110	95,517
251	Total Available		100,955	95,250	98,029
252					
253	Expenditures				
254					
255	Capital Outlay		-	-	-
256	Transfers Out		-	-	-
257					
258	Total Expenditures		-	-	-
259	Increase (Decrease) in Net Assets		1,140	1,140	2,512
260	Carryover End of Year		100,955	95,250	98,029
261					
262	Cemetery Maintenance				
263					
264	Revenues				
265	Lot Sales		1,600	1,600	4,400
266	Transfers in		-	-	-
267	Interest--checking		10	10	16
268	Donations		6,800	6,800	9,541
269	Misc.		-	-	-
270					
271	Total Revenues		8,410	8,410	13,957
272	Carryover from Previous Year		6,029	2,810	8,207
273	Total Available		14,439	11,220	22,163
274					
275	Expenditures				
276	Other Services and Charges				
277	Mowing and Upkeep		9,789	8,600	9,789
278	Repairs		30	30	204

	A	B	C	D	E
4			Budget	Budget	Actual
5			2021-2022	2020-2021	2019-2020
279		Worker's Comp	800	800	651
280		Dues and Subscriptions	400	400	
281					
282		Total Other Services	11,019	9,830	10,644
283					
284		Capital Outlay			
285		Capital	-	-	-
286					
287		Total Expenditures	11,019	9,830	10,644
288		Increase (Decrease) in Net Assets	(2,609)	(1,420)	3,313
289		Carryover End of Year	3,420	1,390	11,519
290					
291					
292		Emergency Management			
293					
294		Revenues			
295		Transfers In	-	-	-
296		Miscellaneous	-	-	-
297					
298		Total Revenues	-	-	-
299		Carryover from Previous Year	415	340	340
300		Total Available	415	340	340
301					
302		Expenditures			
303					
304		Personal Services	-	-	(75)
305					
306		Materials and Supplies			
307		Dues	-	-	-
308		Operations	-	-	-
309					
310			-	-	-
311					
312		Capital Expenditures	-	-	-
313					
314		Total Expenditures	-	-	(75)
315		Increase (Decrease) in Net Assets	-	-	75
316		Carryover End of Year	415	340	415
317					
318		Total Special Revenue Funds Revenue	604,540	604,540	771,153
319					
320		Total Special Revenue Funds Available	1,035,418	734,259	902,766
321					
322		Total Special Revenue Funds Expenditures	612,244	611,055	729,848
323					
324		Increase (Decrease) in Net Assets	(7,704)	(6,515)	25,180

	A	B	C	D	E
4			Budget	Budget	Actual
5			2021-2022	2020-2021	2019-2020
325					
326	Total Projected Carryover		423,174	123,204	172,918

	A	B	C	D	E
1	Westville Industrial Development Authority				
2	Forecasted Statements of Income and Cash Flows				
3					
4			Budget	Budget	Actual
5			2021-2022	2020-2021	2019-2020
6					
7	Revenues				
8		Rent	20,000	20,000	20,000
9		Interest	200	200	200
10					
11	Total Revenues		20,200	20,200	20,200
12					
13	Carryover from Previous Year		35,296	33,533	32,426
14					
15	Total Available		55,496	53,733	33,351
16					
17	Expenses				
18					
19	Other Services and Charges				
20		Depreciation	17,408	17,408	17,408
21		Property taxes	-	-	-
22		Supplies	-	-	-
23					
24	Total Expenses		17,408	17,408	17,408
25					
26	Increase (Decrease) in Net Assets		2,792	2,792	2,792
27	Non-cash Depreciation Added Back		17,408	17,408	17,408
28	Less Debt Service		(18,333)	(18,333)	(18,333)
29	Other Non-cash Adjustments		-	-	-
30					
31	Change in Cash		1,867	1,867	1,866
32					
33	Projected Carryover		37,163	35,400	35,217

Summary of Significant Assumptions for 2020-2021

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 7, 2021, 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 ended June 30, 2019, will be available for the Town in the year ending June 30, 2021, except for certain, specific cases.

B

The Town Council has assumed that, generally, expenditures for the year ending June 30, 2021, will be similar to those budgeted for the year ending June 30, 2019, 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, 2020, will be available for the year ending June 30, 2020.

D

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

Summary of Significant Assumptions for 2021-2022

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 7, 2021, 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

(Published in the Stilwell Democrat Journal on May 27, 2021)

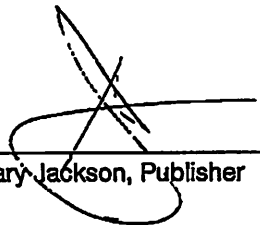
The hearing on the Town of Westville's proposed budget for the fiscal year 2021-2022 will be held in the Council Chambers of the Westville Town Hall at 5:00 pm, Monday, June 7, 2021. The public is invited to attend and participate. The draft budget summary appears in this issue of this newspaper.

County of Adair, State of Oklahoma

I, Gary Jackson, 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:
 May 27, 2021

	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 2021-2022													
4													
5	General	Ambulance	Court	Fire	General	Swimming	Cemetery	Cemetery	Emergency	Memo	Industrial	Memo	
6	Fund			Department	Streets	Pool	Care	Maintenance	Management	Town	Authority	Totals	
7	223,000	50,000		48,000	55,000					421,000		421,000	
8	Sales Tax									67,000		67,000	
9	Use Tax									5,100		5,100	
10	Cigarette Tax									80,000		80,000	
11	Franchise Tax									210,000		210,000	
12	Transfers in from Court									32,000		32,000	
13	Alcohol Beverage Tax									6,900		6,900	
14	Rentals	6,000								20,000		26,000	
15	Animal Shelter Revenue									200		200	
16	Misc. Income									1,800		1,800	
17	Utility Reimbursements									6,000		6,000	
18	MOPIFA												
19	Interest		40	40	180	10	10	740	10	1,330	200	1,830	
20	Police Calendar Revenue												
21	Police Reports												
22	Misc. Police Revenue												
23	Swimming Pool Revenue												
24	Lot Sales												
25	Donations	4,200							400	1,500		2,000	
26	Fees, net		282,400							6,800		11,000	
27	Other											282,400	
28	Fee Runs												
29	Fuel Tax												
30	Commercial Vehicle Tax									3,700		3,700	
31	Cemetery Openings									10,200		10,200	
32	Grants				7,500					5,900		8,900	
33	Memberships	48,000										7,600	
34	Run revenues, net											48,000	
35	Medicaid revenues												
36	Medicare Part B Revenues												
37	Transfers in				35,000							35,000	
38	Total Revenues	632,580	110,040	282,440	52,690	149,810	10	1,140	8,410	-	1,237,130	20,200	1,257,330
39	Carryover from Previous Year	48,825	6,272	8,272	13,897	2,445	3,774	84,119	2,810	340	188,844	33,833	222,177
40	Total Available	701,818	116,312	288,712	66,587	152,255	3,784	9,259	11,220	340	1,425,974	53,733	1,479,774
41													
42	Total Expenditures and Cash Flows	844,118	104,000	288,000	60,740	148,485			9,830		1,258,173	18,333	1,273,506
43	Increase (Decrease) in Net Assets	(111,228)	(8,640)	(5,960)	(8,060)	(1,325)	10	1,140	(1,420)		(18,043)	1,867	(18,176)
44	Carryover	97,397	12,312	712	8,847	3,770	3,784	95,290	1,390	340	180,001	35,400	216,001
45													
46													
47													
48													
49													


 Gary Jackson, Publisher

	A	B	C	D	E	F	G	H	I	J	K	L	M
50	Expenditures by Purpose												
51	Animal Shelter	15,200											
52	Community Building	20,400											
53	General Government	163,870											
54	Library	13,100											
55	Police	429,748											
56	Transfers Out												
57			644,118	General Fund									
58													
59	Swimming Pool												
60	Cemetery	9,830											
61	Court	288,000											
62	Emergency Management												
63	Fire Department	60,740											
64	Streets	148,485											
65	Ambulance	104,000											
66			811,055	Special Revenue Funds									
67													
68			1,258,173	Total town									
69													
70			18,333	Industrial Authority									
71													
72			1,273,506	Grand Total									

Signed and sworn to before me
 on this 27th day of May, 2021.


 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: \$82.23
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 available upon request