TOWN OF GREENFIELD, OKLAHOMA

Fiscal Year 2021/2022 Annual Budget

June Amendments

BUDGET MEMO

June 6, 2022

The 2021/2022 Budget Amendments for the Town of Greenfield are presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act, and include the following highlights:

General Fund: Net Impact - Decrease in Fund Balance of <\$11,100>

Revenue increase of \$15,400 consisting primarily of:

- * Net increase in tax revenues of \$865 based on year-to-date collections.
- * Increase in grant revenues of 12,535 related to the fire grant in the amount of \$4,763 and ARPA funds in the amount of \$7,772.
- * Increase in miscellaneous income of \$2,000 based on year-to-date activity.

Expense decrease of <\$8,500> consisting largely of:

- * Net decrease of <\$5,000> in General Government based on year-to-date expenditures.
- * Net decrease of <\$3,500> in Fire department based on year-to-date expenditures.

Other financing sources in transfers out of \$35,000 to supplement the utility authority.

GUA: Net Impact - Decrease in Fund balance of <\$9,964>

Revenue decrease of <\$11,650> consisting of:

- Decrease in utility revenues of <\$16,000> related to year-to-date activity and not implementing the suggested utility rate increases.
- * Increase of \$4,350 in miscellaneous income based on year-to-date collections.

Expense increase of \$33,314 consisting of:

- * Increase in Water department of \$17,000 in operational expenses based on year-to-date activity.
- * Increase in Sewer department of \$19,314 based on year-to-date expenses.
- Decrease in Administration department of <\$3,000> based on year-to-date expenses.

Other financing sources increase in transfers in of \$35,000 from the General Fund.

- * Please note these budget amendments project the Town to have less than 4K in the bank at the end of this month. Currently, the utility bills (water & sewer combined) do not cover even the bills to the City of Geary, much less operational costs.
- * Please note, the City of Geary is charging the Town for more usage than the GUA is billing. We recommend the original suggested rate increases be implemented ASAP.

The legal level of control for the City's 2021 / 2022 budget is established at the Department level. Additional detail is provided for analysis purposes only.

If you have any questions, please contact Tracy Reed, CPA, or Jeanna King, CPA.

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State Auditor and Inspector



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TOWN OF GREENFIELD, OKLAHOMA

Fiscal Year 2021 - 2022 Annual Budget BUDGET SUMMARY June '22 Amendments

	BEGINNING BALANCE (Estimates)		REVENUES		EXPENSES		TRANSFERS		Net Change		ENDING BALANCE	
GENERAL FUND	_\$_	121,530	\$_	50,910	\$	(120,000)	\$	(50,000)	\$	(119,090)	\$	2,440
ENTERPRISE FUNDS: Utility Authority	_\$_	6,388	\$	38,727	\$	(93,914)	\$	50,000	\$	(5,187)	\$	1,201
GRAND TOTAL ALL FUNDS	\$	127,918	\$	89,637	\$	(213,914)	\$	<u>-</u>	\$	(124,277)	\$	3,641



DEVENUES	i	Approved Budget 2021-2022		Proposed Amendments June '22		Proposed Budget 2021-2022	
REVENUES	•	45.000	_	4 000	_	40.000	
Sales tax	\$	15,000	\$	1,000	5	16,000	
Alcoholic Beverage Tax Tobacco Tax		1,800		(150)		1,650	
Motor Vehicle Tax		90		40		130	
Gas Excise Tax		600 18		(200) 175		400	
Grants Grants		10		175		193	
Fire Department - Operational Grant		-		4,763		4,763	
ARPA Funding		-		7,772		7,772	
Miscellaneous Revenue		18,000		2,000		20,000	
Total revenues before carryover		35,508		15,400		50,908	
EXPENDITURES							
Administration & General Government							
Personal services		16,000		-		16,000	
Materials & supplies		17,500		(10,000)		7,500	
Other services & charges		40,000		5,000		45,000	
Total Administration & General Government		73,500		(5,000)		68,500	
Parks Department							
Other services & charges		9,000	_	-	_	9,000	
Total Parks Department		9,000		-		9,000	
Fire Department:							
Materials & supplies		40,000		(38,000)		2,000	
Other services & charges		6,000		(4,000)		2,000	
Capital Outlay		•		38,500		38,500	
Total Fire Department		46,000		(3,500)		42,500	
Total expenditures		128,500		(8,500)		120,000	
Revenue over (under) expenditures	\$	(92,992)	\$	23,900	\$	(69,092)	
OTHER FINANCING SOURCES (USES) Interest		•				_	
Transfers-In		2		•		2	
Transfers-Out		- /4E 0001		-			
Net other financing sources (uses)		(15,000)		(35,000)		(50,000)	
Net other infancing sources (uses)		(14,998)		(35,000)		(49,998)	
Revenues and other financing sources over							
(under) expenditures and other uses		(107,990)		(11,100)		(119,090)	
Beginning Fund Balance (estimated) Ending Fund Balance		121,530 13,540		-		121,530 2,440	



Mater by Personal Proposed Budget 2021-2022 Proposed Pudent Proposed Pudent Pudent Proposed Pudent Pr				
Descriting revenues: Budget 2021-2022 Amendments 2021-2022 Budget 2021-2022 Operating revenues: 36,000 (15,000) 21,000 Water 100% Rate Increase 6,000 6,000 6,000 100% Rate Increase 7,000 (1,000) 6,000 100% Rate Increase 7,000 1,167 1,167 Trash 9 0 0 0 Penalty 9 0 4,500 4,500 Miscellaneous 7 Total operating revenues 8 200 4,350 4,550 Total operating revenues 8 4,000 4,000 4,000 Mater Purchases 9 0 1,000 1,000 Mater Purchases 9 40,000 2,000 42,000 Mater Purchases 9 40,000 2,000 42,000 Total Water Department: 9 11,750 1,750 Capital Outlay 17,564 17,564 17,564 Total Sewer Department: 9 19,314 19,314 Personal services and charges 9 9,500 3,000 6,500 Capital Outlay 17,564 1,500 1,500 </th <th></th> <th>Approved</th> <th>Proposed</th> <th>Proposed</th>		Approved	Proposed	Proposed
Department revenues: Water Nate Increase 100% Rate Increase 100% Rate Increase 1,00% Rate Increase 1,167 1,000 1,00		• •	•	~
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100% Rate Increase 6,000 6,000 8ewer 7,000 (1,000) 6,000 100% Rate Increase 1,167 1,167 1,167 Trash	Operating revenues:			
100% Rate Increase 6,000 7,000 1,000 6,000 100% Rate Increase 7,000 1,000 6,000 100% Rate Increase 7,000 1,000 6,000 Trash 1	Water	36,000	(15,000)	21,000
Sewer 7,000 (1,000) 6,000 100% Rate Increase 1,167 1,167 Trash - - - Penalty - - - Grants 200 4,350 4,550 Total operating revenues 50,367 (11,650) 38,717 Operating expenses:	100% Rate Increase	6,000	, , ,	-
1,167 1,167 1,167 Trash	Sewer	•	(1.000)	
Trash Penalty -	100% Rate Increase	-	(, , ,	
Grants - 200 4,350 4,550 Total operating revenues 50,367 (11,650) 38,717 Operating expenses: Water Department: Personal services - 4,000 4,000 Materials and supplies - 1,000 1,000 Other services and charges 5,000 10,000 15,000 Water Purchases 40,000 2,000 42,000 Total Water Department: 45,000 17,000 62,000 Sewer Department: Other services and charges - 1,750 1,750 Capital Outlay - 17,564 17,564 Total Sewer Department: - 19,314 19,314 Administration Department: Personal services 9,500 (3,000) 6,500 Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Total Administration Department 15,600 (3,000) 12,	Trash	•	-	-
Miscellaneous	Penalty	-		
Total operating revenues 50,367 (11,650) 38,717	Grants	-	•	_
Total operating revenues 50,367 (11,650) 38,717	Miscellaneous	200	4.350	4 550
Water Department: Personal services - 4,000 4,000 Materials and supplies - 1,000 1,000 Other services and charges 5,000 10,000 15,000 Water Purchases 40,000 2,000 42,000 Total Water Department: 45,000 17,000 62,000 Sewer Department: - 1,750 1,750 Capital Outlay - 17,564 17,564 Total Sewer Department: - 19,314 19,314 Administration Department: Personal services 9,500 (3,000) 6,500 Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) \$ (44,964) \$ (55,197) Nonoperating revenue : 1,100 - 10 Transfers-In 15,000 35,000 50,000 Transfers-Out - - - - Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777 (9,964) (5,187)	Total operating revenues			
Water Department: Personal services - 4,000		30,001	(11,000)	00,117
Personal services - 4,000 4,000 Materials and supplies - 1,000 1,000 Other services and charges 5,000 10,000 15,000 Water Purchases 40,000 2,000 42,000 Total Water Department: 45,000 17,000 62,000 Sewer Department: Other services and charges - 1,750 1,750 Capital Outlay - 17,564 17,564 Total Sewer Department: - 19,314 19,314 Administration Department: Personal services 9,500 (3,000) 6,500 Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) \$ (44,964) \$ (55,197) Nonoperating revenue : 15,000 35,000	Operating expenses:			
Materials and supplies - 1,000 1,000 Other services and charges 5,000 10,000 15,000 Water Purchases 40,000 2,000 42,000 Total Water Department: 45,000 17,000 62,000 Sewer Department: Other services and charges - 1,750 1,750 Capital Outlay - 17,564 17,564 Total Sewer Department: - 19,314 19,314 Administration Department: Personal services 9,500 (3,000) 6,500 Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) \$ (44,964) \$ (55,197) Nonoperating revenue: 1 - - - Interest Income 15,000 35,000<	Water Department:			
Other services and charges 5,000 10,000 15,000 Water Purchases 40,000 2,000 42,000 Total Water Department: 45,000 17,000 62,000 Sewer Department: Other services and charges - 1,750 1,750 Capital Outlay - 17,564 17,564 Total Sewer Department: - 19,314 19,314 Administration Department: Personal services 9,500 (3,000) 6,500 Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) (44,964) \$ (55,197) Nonoperating revenue: 1 - 10 Transfers-In 15,000 35,000 50,000 Transfers-Out - - - <td< td=""><td>Personal services</td><td>•</td><td>4,000</td><td>4,000</td></td<>	Personal services	•	4,000	4,000
Water Purchases 40,000 2,000 42,000 Total Water Department: 45,000 17,000 62,000 Sewer Department: Other services and charges - 1,750 1,750 Capital Outlay - 17,564 17,564 Total Sewer Department: - 19,314 19,314 Administration Department: Personal services 9,500 (3,000) 6,500 Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) \$ (44,964) \$ (55,197) Nonoperating revenue : Interest Income 10 - 10 Transfers-In 15,000 35,000 50,000 Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777	Materials and supplies	-	1,000	1,000
Total Water Department:	Other services and charges	5,000	10,000	15,000
Net operating income (loss) Sewer Department: Sewer Departme	Water Purchases	40,000	2,000	42,000
Other services and charges - 1,750 1,750 Capital Outlay - 17,564 17,564 Total Sewer Department: - 19,314 19,314 Administration Department: Personal services 9,500 (3,000) 6,500 Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) \$ (44,964) \$ (55,197) Nonoperating revenue : 10 - 10 Transfers-In 15,000 35,000 50,000 Transfers-Out - - - Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388	Total Water Department:	45,000	17,000	62,000
Other services and charges - 1,750 1,750 Capital Outlay - 17,564 17,564 Total Sewer Department: - 19,314 19,314 Administration Department: Personal services 9,500 (3,000) 6,500 Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) \$ (44,964) \$ (55,197) Nonoperating revenue : 10 - 10 Transfers-In 15,000 35,000 50,000 Transfers-Out - - - Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388	Sewer Denartment			
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Total Sewer Department:		•		
Administration Department: Personal services 9,500 (3,000) 6,500 Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) (44,964) \$ (55,197) Nonoperating revenue : 10 - 10 10 Interest Income 10 - 10 50,000 Transfers-In 15,000 35,000 50,000 Transfers-Out Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388	_	<u> </u>		
Personal services 9,500 (3,000) 6,500 Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) (44,964) \$ (55,197) Nonoperating revenue : 10 - 10 Transfers-In 15,000 35,000 50,000 Transfers-Out - - - Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388	i otal Sewer Department.	•	19,314	19,314
Materials and supplies 1,100 - 1,100 Other services and charges 5,000 - 5,000 Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) (44,964) \$ (55,197) Nonoperating revenue : 10 - 10 Interest Income 10 - 10 Transfers-In 15,000 35,000 50,000 Transfers-Out - - - Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388	Administration Department:			
Other services and charges 5,000 - 5,000 Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) (44,964) \$ (55,197) Nonoperating revenue : 10 - 10 - 10 Transfers-In 15,000 35,000 50,000 Transfers-Out Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388	Personal services	9,500	(3,000)	6,500
Total Administration Departmen 15,600 (3,000) 12,600 Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) \$ (44,964) \$ (55,197) Nonoperating revenue : 10 - 10 Interest Income 10 - 10 Transfers-In 15,000 35,000 50,000 Transfers-Out - - Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388	Materials and supplies	1,100	-	1,100
Total operating expenses 60,600 33,314 93,914 Net operating income (loss) \$ (10,233) \$ (44,964) \$ (55,197) Nonoperating revenue: Interest Income 10 - 10 Transfers-In 15,000 35,000 50,000 Transfers-Out Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388	Other services and charges	5,000	•	5,000
Net operating income (loss) \$ (10,233) \$ (44,964) \$ (55,197) Nonoperating revenue : Interest Income 10 - 10 Transfers-In 15,000 35,000 50,000 Transfers-Out - - - Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388	Total Administration Departmen	15,600	(3,000)	12,600
Nonoperating revenue :	Total operating expenses	60,600	33,314	93,914
Interest Income	Net operating income (loss)	\$ (10,233)	\$ (44,964) \$	(55,197)
Interest Income	Nononerating revenue			
Transfers-In Transfers-Out Transfers-Out Total nonoperating revenue 15,000 35,000 50,000 50,000 50,000 Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388		10		40
Transfers-Out - <			- 25.000	
Total nonoperating revenue 15,010 35,000 50,010 Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388		15,000	35,000	50,000
Net Income (loss) 4,777 (9,964) (5,187) Beginning Fund Balance (estimated) 6,388 6,388		45.040		50.010
Beginning Fund Balance (estimated) 6,388 6,388	Total honoperating revenue	15,010	35,000	50,010
	Net Income (loss)	4,777	(9,964)	(5,187)
	Beginning Fund Balance (estimated)	6,388		6,388
	Ending Fund Balance		_	

