

**TOWN OF BENNINGTON OKLAHOMA**  
Fiscal Year 2022 / 2023 Annual Budget

**BUDGET MEMO**

DATE: May 19, 2022  
updated June 2, 2022  
TO: Town of Bennington, Council Members  
FROM: Tracy Reed, CPA  
RE 2022 / 2023 Fiscal Year Budget

The 2022 / 2023 Annual Budget for the Town of Bennington, the Bennington Public Works Authority & the Cemetery Care Fund are presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act.

The budget includes the following highlights for fiscal year 2022 / 2023:

- Services to citizens and customers are budgeted to continue to be provided at the current levels.
- Recurring tax revenues are budgeted at 90%, as indicated. If these revenues were collected at 100% of the current year projected amounts, we'd collect approximately an additional \$10,486.
- The budget includes 12 months of Use Tax collections at 90%, estimated at \$26,401.
- Rental Income of \$860 / month is included.
- The sale of the house is budgeted at \$53,000.
- The ARPA income is budgeted at an additional \$31,962 in FY23, with the full ARPA grant amount of \$63,924 budgeted for a project, which is undetermined at this time.
- No utility rate increases are included.
- No pay increases are budgeted for any employees.
- Cemetery mowing is increased for FY23 to \$9,750. Other mowing is included for: Town properties - \$13,000, right-of-ways - \$6,000 and alleyway clearing- \$5,900.
- No police department (income or expense) are budgeted.
- Capital Outlay is budgeted as follows:

	<u>Department:</u>	<u>Amount:</u>	<u>Funding Source:</u>
	General Government	\$ 68,924	ARPA Grant; Operations
	Street & Alley	105,900	REAP & Choctaw Grants; Operations
Sewer System Replacement & Repairs		1,059,999	CDBG & I.H.S Grants
		<u>\$ 1,234,823</u>	

- Payments to the State Auditor are budgeted to continue at \$50 / month.
- Past-due IRS payroll tax payments are budgeted at \$17,400 for the Town and \$5,000 for the BPWA.
- Continued debt service payments for the USDA notes are budgeted at \$10,056.
- *Please keep in mind that Oklahoma municipalities have to rely upon tax and utility revenues to provide services to citizens. These revenues must be able to fund current operations and capital outlay, as well as provide reserves for future capital projects.*
- **This budget projects an income of \$11,765 for fiscal year 2023 and an estimated balance of \$150,509 in our bank accounts at June 30, 2023.**

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the FY 2023 budget was presented to Council on May 19, 2022 for consideration.

The legal level of control for the Town's 2022 / 2023 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.

**RECEIVED**  
**JUN 17 2022**  
State Auditor  
and Inspector

**TOWN OF BENNINGTON, OKLAHOMA**  
Fiscal Year 2022 - 2023 Annual Budget

**BUDGET SUMMARY**

	<b>BEGINNING BALANCE (Estimates)</b>	<b>REVENUES</b>	<b>EXPENSES</b>	<b>TRANSFERS</b>	<b>Net Change</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	\$ 69,112	\$ 299,700	\$ (320,356)	\$ 45,000	\$ 24,344	\$ 93,456
<b>ENTERPRISE FUNDS</b>						
PWA	\$ 69,499	\$ 1,168,029	\$ (1,135,645)	\$ (45,000)	\$ (12,616)	\$ 56,883
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 69,499</b>	<b>\$ 1,168,029</b>	<b>\$ (1,135,645)</b>	<b>\$ (45,000)</b>	<b>\$ (12,616)</b>	<b>\$ 56,883</b>
<b>SPECIAL REVENUE FUNDS</b>						
Cemetery Care Fund	\$ 133	\$ 38	\$ -	\$ -	\$ 38	\$ 171
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 133</b>	<b>\$ 38</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38</b>	<b>\$ 171</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 138,744</b>	<b>\$ 1,467,767</b>	<b>\$ (1,456,002)</b>	<b>\$ -</b>	<b>\$ 11,765</b>	<b>\$ 150,509</b>

**Town of Bennington  
General Fund**

**Fiscal Year 2022 / 2023 Annual Budget**

	ACTUAL 2020 / 2021	APPROVED BUDGET 2021 / 2022	PROJECTED ACTUAL 2021 / 2022	PROPOSED BUDGET 2022 / 2023	
<b><u>REVENUES:</u></b>					
Sales Tax	57,358	\$ 63,740	\$ 66,421	\$ 59,779	*90%
Use Tax	11,869	21,394	29,334	26,401	*90%
Beverage Tax	4,331	4,117	4,411	3,970	*90%
Franchise Tax	8,383	8,000	9,583	8,750	
Cigarette Tax	551	509	524	472	*90%
Motor Vehicle Tax	2,630	2,772	3,633	3,270	*90%
Gas Excise Tax	623	551	539	485	*90%
Rental Income - \$860/mo.	14,300	13,500	12,900	10,320	
Citation Revenue	87,447	55,000	35,975	-	
Other Court Income	2,002	500	-	-	
Cemetery Income-Plot Sales & Interments	\$ 1,000	350	300	300	
Restricted Cemetery Income-12.5%	-	(44)	(38)	(38)	
Other Cemetery Income	-	-	-	-	
Grant Income - ARPA	-	31,962	31,962	31,962	
Grant Income - CDBG	-	-	5,888	-	
Grant Income - REAP & Choctaw matching	-	-	15,000	100,000	*
Other Income	20,837	1,000	6,819	1,000	
<b>Total Revenues</b>	<b>211,330</b>	<b>203,351</b>	<b>223,252</b>	<b>246,670</b>	
<b><u>EXPENDITURES</u></b>					
<b><u>Administration:</u></b>					
Personal Services	16,813	19,574	17,369	15,532	
Materials & Supplies	332	2,750	2,585	2,750	
Other Services & Charges	26,388	35,000	36,488	40,000	
Capital Outlay - City Hall improvements	-	-	15,000	-	
Debt Service-\$200/mo CDBG repayment	15,845	-	-	-	
<b>Total Administration</b>	<b>59,378</b>	<b>57,324</b>	<b>71,442</b>	<b>58,282</b>	
<b><u>General Government:</u></b>					
Materials & Supplies	2,768	3,250	3,097	3,500	
Other Services & Charges	30,498	31,000	28,214	37,000	
mowing - right of way	3,000	-	6,000	6,000	
mowing - town properties	6,200	-	6,000	13,000	
Capital Outlay	-	11,779	11,779	68,924	
Debt Service					
Past Due Payroll Tax Payments	14,478	21,900	12,171	17,400	
State Auditor - \$50/month	-	600	600	600	
<b>Total General Government</b>	<b>56,944</b>	<b>68,529</b>	<b>67,862</b>	<b>146,424</b>	

**Town of Bennington  
General Fund**

**Fiscal Year 2022 / 2023 Annual Budget**

	ACTUAL 2020 / 2021	APPROVED BUDGET 2021 / 2022	PROJECTED ACTUAL 2021 / 2022	PROPOSED BUDGET 2022 / 2023
<u>Street &amp; Alley:</u>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services & Charges	-	-	-	-
Capital Outlay	-	-	-	105,900 *
Total Street & Alley	-	-	-	105,900
<u>Police:</u>				
Personal Services	66,259	46,076	21,815	-
Materials & Supplies	52	4,500	2,202	-
Other Services & Charges	42,623	21,000	15,929	-
Judge Services	3,000	6,000	6,000	-
Capital Outlay	80	100	-	-
Total Police	112,014	77,676	45,946	-
<u>Cemetery:</u>				
Other Services & Charges - mowing	-	9,000	-	9,750
Capital Outlay	-	-	-	-
Total Cemetery	-	9,000	-	9,750
Total expenditures	228,336	212,529	185,249	320,356
Revenue over (under) expenditures	(17,006)	(9,178)	38,003	(73,686)
<u>OTHER FINANCING SOURCES (USES)</u>				
Interest Income	21	25	32	30
Gain on Sale of Assets	5,152	-	-	53,000
<u>Transfers In:</u>				
Court Transfer to GF	56,847	-	-	-
PWA Transfer to GF	7,759	10,000	4,582	45,000
<u>Transfers Out:</u>				
to GF from Court	(57,509)	-	-	-
to BPWA from GF	(5,539)	-	(5,888)	-
to PWA - ARPA funds	-	(31,962)	-	-
Net other financing sources (uses)	6,730	(21,937)	(1,274)	98,030
Revenues and other financing sources over (under) expenditures and other uses	(10,275)	(31,115)	36,729	24,344
Beginning Fund Balance (estimated)	46,048	35,773	35,773	69,112
Ending Fund Balance	35,773	4,658	72,502	93,456

**Town of Bennington  
Public Works Authority**

**Fiscal Year 2022 / 2023 Annual Budget**

	ACTUAL 2020/2021	AMENDED BUDGET 2021 / 2022	PROJECTED ACTUAL 2021 / 2022	PROPOSED BUDGET 2022 / 2023
<b><u>Operating revenues:</u></b>				
Charges for services:				
Sewer charges	49,518	47,664	62,356	60,000
Rate increase		8,442	-	-
Sanitation charges	35,561	43,416	49,807	47,000
Rate increase		-	-	-
Total charges for services	85,079	99,522	112,163	107,000
Miscellaneous	8,775	300	5,851	1,000
Total operating revenues	93,854	99,822	118,014	108,000
<b><u>Operating expenses:</u></b>				
Administration Department:				
Personal services	-	-	-	-
Materials and supplies	-	-	279	-
Other services and charges	693	850	1,641	1,300
Past Due Payroll Taxes	-	5,500	4,595	5,000
Debt Service-USDA \$838/mo.	10,256	10,056	-	-
Capital Outlay	-	-	-	-
Total Administration Department:	10,949	16,406	6,515	6,300
Sewer Department:				
Personal services	18,554	12,290	11,864	12,290
Materials and supplies	2,152	1,850	201	1,000
Other services and charges	37,551	20,000	10,687	12,000
Debt Service-USDA \$838/mo.	-	-	10,056	10,056
Capital Outlay	69,660	583,961	26,996	1,059,999 **
Total Sewer Department:	127,917	618,101	59,804	1,095,345
Sanitation:				
Personal services	-	-	-	-
Materials and supplies	-	-	-	-
Other services and charges	26,802	33,500	33,379	34,000
Total Sanitation Department:	27,202	33,500	33,379	34,000
Total operating expenses	166,067	668,007	99,698	1,135,645
Net operating income (loss)	\$ (72,214)	\$ (568,185)	\$ 18,317	\$ (1,027,645)

**Town of Bennington  
Public Works Authority**

**Fiscal Year 2022 / 2023 Annual Budget**

	ACTUAL 2020/2021	AMENDED BUDGET 2021 / 2022	PROJECTED ACTUAL 2021 / 2022	PROPOSED BUDGET 2022 / 2023
<b><u>Nonoperating revenue :</u></b>				
Interest	21	25	32	30
Grant Income I.H.S.	-	-	-	660,000 **
Grant Income CDBG	102,000	551,999	-	399,999 **
Total nonoperating revenue	102,021	552,024	32	1,060,029
<b>Net Income (loss) before contributions and transfers</b>	29,807	(16,161)	18,348	32,384
Transfers In from other funds	5,152	31,962	5,888	-
Transfers Out to General Fund	(7,759)	(10,000)	(2,947)	(45,000)
	(2,608)	21,962	2,941	(45,000)
Revenues and other financing sources over (under) expenditures and other uses	27,200	5,801	21,290	(12,616)
Beginning Fund Balance (estimated)	21,307	48,507	48,507	69,499
Ending Fund Balance	48,507	53,688	69,797	56,883

**Town of Bennington  
Cemetery Care Fund**

**Fiscal Year 2021 / 2022 Annual Budget**

	<b>ACTUAL 2020 / 2021</b>	<b>APPROVED BUDGET 2021 / 2022</b>	<b>PROJECTED ACTUAL 2021 / 2022</b>	<b>PROPOSED BUDGET 2022 / 2023</b>
<b><u>REVENUES:</u></b>				
Restricted Income (12.5%)	1,000	\$ 44	\$ 13	38
Total Revenues	1,000	44	13	38
<b><u>EXPENDITURES</u></b>				
Capital Improvements	-	-	-	-
Land Purchases	-	-	-	-
Total Administration	-	-	-	-
 Total expenditures	 -	 -	 -	 -
Revenue over (under) expenditures	1,000	44	13	38
 Beginning Fund Balance (estimated)	 -	 1,000	 1,000	 133
Ending Fund Balance	1,000	1,044	1,013	171

**Town of Bennington Capital Outlay & Special Request Detail  
Fiscal Year 2022 / 2023 Annual Budget**

*Note: Items are in addition to normal operating budgets, but may not qualify as Capital Expense.*

	APPROVED CAPITAL OUTLAY 2021 / 2022	REQUESTED CAPITAL OUTLAY 2022 / 2023	BUDGETED CAPITAL OUTLAY 2022 / 2023	Notes:
<b>GENERAL FUND:</b>				
<b>Administration</b>				
Capital Outlay	-	-	-	
Total Administration	-	-	-	
<b>General Government</b>				
Capital Outlay				
ARPA Project-undetermined	-	63,924	63,924	
Community Promotion Activities	-	5,000	5,000	
Total General Government	-	68,924	68,924	
<b>Street and Alley</b>				
Capital Outlay				
Alley Way Clearing	-	5,900	5,900	
Street improvements	-	100,000	100,000	\$50k REAP & \$50k Choctaw Grant
Total Street and Alley	-	105,900	105,900	
<b>Park &amp; Rec</b>				
Capital Outlay	-	-	-	
Total Park & Rec	-	-	-	
<b>Police &amp; Court Department</b>				
Capital Outlay				
Vehicle	6,000	-	-	
Total Police & Court Department	6,000	-	-	
<b>Total General Fund</b>	<b>\$ 6,000</b>	<b>\$ 174,824</b>	<b>\$ 174,824</b>	
<b>BENNINGTON PUBLIC WORKS AUTHORITY:</b>				
<b>General Government</b>				
Capital Outlay	-	-	-	
Total General Government	-	-	-	
<b>Sewer Department</b>				
Capital Outlay				
Sewer system replacement / repairs	499,999	399,999	399,999	CDBG Grant
Sewer system replacement / repairs	-	660,000	660,000	L.H.S. Grant-applied for; Est @\$12k/tribal household (55)
Sewer Repairs	52,000	-	-	
Lagoon Repairs	????	-	-	
Total Sewer Department	551,999	1,059,999	1,059,999	
<b>Trash Department</b>				
Capital Outlay	-	-	-	
Total Trash Department	-	-	-	
<b>Total BPWA</b>	<b>551,999</b>	<b>1,059,999</b>	<b>1,059,999</b>	
<b>Total Budgeted Capital Outlay All Funds</b>	<b>\$ 557,999</b>	<b>\$ 1,234,823</b>	<b>\$ 1,234,823</b>	



**Town of Bennington Capital Outlay & Special Request Detail**  
**Fiscal Year 2022 / 2023 Annual Budget**

*Note: Items are in addition to normal operating budgets, but may not qualify as Capital Expense.*

	APPROVED CAPITAL OUTLAY 2021 / 2022	REQUESTED CAPITAL OUTLAY 2022 / 2023	BUDGETED CAPITAL OUTLAY 2022 / 2023	Notes:
<b>FUTURE NEEDS:</b>				
Pay off IRS Debt	\$ 100,000	75,000		seek loan with our local bank
Replacement of police vehicle	30,000			
Complete Sewer Project	1,190,001			~\$2.25m total project cost
Matching grant funds	????			

**Town of Bennington**  
**Minimum Utility Bill**  
**FY23 Budget**

	<b>Current Rate</b>			<b>Proposed Rate Change</b>	<b>\$ Change</b>	<b>Proposed New Minimum Bill</b>	
Sewer	\$	25.50	0-999 gallons	0.00%	\$ -	\$ 25.50	
Trash	\$	27.00	1 polycart	0.00%	\$ -	\$ 27.00	1 polycart
	<u>\$ 52.50</u>				<u>\$ -</u>	<u>\$ 52.50</u>	

per year: \$ -

# AFFIDAVIT OF PUBLICATION

County of Bryan, State of Oklahoma

Published in the Durant Democrat May 26, 2022. /  
NOTICE OF PUBLIC HEARING

TOPIC: FY-2022/2023 BUDGET PROPOSAL

The Town of Bennington will hold a public hearing on the proposed FY-2022/2023 BUDGET.

The hearing is scheduled on June 02, 2022, at 6:00 p.m. at the Bennington Town Hall Meeting Room located 102 E. Woodcraft Rd, Bennington, OK 74723. The public meeting will provide citizens with information on:

- Discussion of proposed budget.

It is anticipated that the Town will accept a budget proposal for FY 2022/2023.

All interested citizens are invited to attend this hearing.

Posted at (9 public locations and their addresses):

Bennington Town Hall, 102 E. Woodcraft Rd, Bennington, OK 74723

US Post Office, 310 N. Perry St., Bennington, OK 74723

Bennington Food Mart, 34171 US Hwy 70, Bennington, OK 74723

Posted by: Kendra Land

/S/

Clerk

Date Posted: May 23, 2022

LPXLP

## The Durant Democrat

Billed To:

200 W. Beech St

Durant, OK, 74701

580-634-2151

Case# FY-2022/23

I, Samantha Garrison, of lawful age, being duly sworn upon oath, deposes and says that I am the authorized representative of The Durant Democrat, a publication that is a "legal newspaper" as that phrase is defined in

25 O.S. § 106, as amended to date, for the city of Durant, for the County of Bryan, 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 26, 2022

Samantha Garrison

Samantha Garrison  
Authorized Representative

Signed and sworn to before me  
on this 26 day of May, 2022.

Emily Sweet

Notary Public

My Commission Expires: 01/27/2025

Commission# 21001235



PUBLICATION FEE: \$ 55.00

**RESOLUTION 2022-0602**

**A RESOLUTION ADOPTING AN ANNUAL BUDGET OF THE TOWN OF  
BENNINGTON, OKLAHOMA FOR THE FISCAL YEAR 2022/2023**

**WHEREAS**, the Board of Trustees of the Town of Bennington wishes to adopt the annual budget for FY 2022/2023

And

**WHEREAS**, a Public Hearing to consider the appropriations has been noticed and held and all interested persons were heard, for or against the appropriations;

And

**WHEREAS**, the Board of Trustees, of the Town of Bennington, hereby finds this action in the best interest of the public's health, safety and general welfare.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES, OF  
THE TOWN OF BENNINGTON, STATE OF OKLAHOMA AS FOLLOWS:**

**Section 1:** Purpose: The purpose of this resolution is to adopt the annual budget for FY 2022/2023 as approved and finalized

**Section 2:** Authorization: The Mayor is authorized to sign any agreements and implement the FY 2022/2023 budget as finalized

**Section 3:** Filing: This resolution shall be filed in accordance with State Law

**Section 4:** Effective Date: This resolution shall become effective as of 12:00 AM, July 1, 2022

**PASSED AND ADOPTED BY THE BOARD OF TRUSTEES, OF THE TOWN OF  
BENNINGTON, STATE OF OKLAHOMA, ON THE 02 DAY OF JUNE, 2022.**



**ATTEST:**

Kendra Land

**KENDRA LAND - CLERK**

**TOWN OF BENNINGTON**

Rachael Smith

**RACHAEL SMITH -MAYOR**