

TOWN OF WEST SILOAM SPRINGS, OKLAHOMA

RESOLUTION NO. TN-2024-08-01

A RESOLUTION OF THE GOVERNING BODY OF THE TOWN OF WEST SILOAM SPRINGS, OKLAHOMA, AMENDING THE APPROVED BUDGET FOR THE FISCAL YEAR 2024-2025

WHEREAS, the Town of West Siloam Springs Board of Trustees ("Board") has adopted the provisions of the Oklahoma Municipal Budget Act (the "Act") in 11 O.S. §§ 17-201, *et seq.*;

WHEREAS, the Board has prepared a budget for the fiscal year ending June 30, 2025 (fiscal year 2024-2025) consistent with the Act;

WHEREAS, the Act provides the Board, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund(s); and

WHEREAS, a budget amendment is necessary to recognize an increase in available funds pursuant to an agreement with Cherokee Nation Enterprises ("CNE"), namely CNE's authorization for the police department to use \$346,211.00 in accumulated funds originally designated for EMS services; and

WHEREAS, the Board desires that the Town police department use those funds to purchase and finance additional law enforcement officers, equipment, vehicles, and other such expenditures as required to address the increasing strain on the Town's public safety resources.

Section 1. In accord with action taken by the Board during the regular meetings on June 17, 2024, and July 15, 2024, the Board does hereby amend fiscal year 2024-2025 budget adopted on June 17, 2024 (Resolution TN-2024-06-01), as amended on July 15, 2024 (Resolution TN-2024-07-01), to reflect revenue increase of \$346,211.00 for the General Fund according to the amended budget attached hereto as Appendix A to this Resolution and incorporated herein. The Chief of Police is hereby authorized and directed to use those funds to bolster the Town's public safety resources.

Section 2. The Board does hereby authorize the Mayor, or designee, to transfer any unexpended and encumbered appropriations, at any time through fiscal year 2024-2025, from one department to another within a fund, without further approval by the Board.

Section 3. The Town's C.P.A. certified that sufficient resources exist for the budget amendments herein.

TOWN OF WEST SILOAM SPRINGS, OKLAHOMA
RESOLUTION NO. TN-2024-08-01 (budget amend. 2)

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State Auditor
and Inspector

Delaware

Section 4. The Mayor or Mayor's authorized representative are authorized to approve transfers appropriations from one department to another within the same fund if necessary to carry out the intent of this budget amendment.

Section 5. The Clerk is directed to file this budget amendment with the State Auditor and Inspector.

ADOPTED AND APPROVED at the REGULAR MEETING of the BOARD OF TRUSTEES for the TOWN OF WEST SILOAM SPRINGS, OKLAHOMA, this 19th day of August, 2024.

TOWN OF WEST SILOAM SPRINGS, OKLAHOMA

Rhonda Wise 8-19-24
Rhonda Wise, Mayor

ATTEST:

Laura Poteet
Laura Poteet, Clerk [seal]

[Signature]
Municipal Attorney

APPENDIX "A" to Resolution TN-2024-08-01
BUDGET AMENDMENT

FUND: GENERAL
AMENDMENT #: 2
FISCAL YEAR: 2024-25

Town of West Siloam Springs							
Forecasted Statement of Revenues and Expenditures and Cash Flows--Modified Cash Basis							
Budget Summary 2024-2025							
	General	Water	Streets	EMS	Drug Free	Park	Town
Taxes	608,100	249,900	257,400	249,900			1,365,300
Fines	440,000						440,000
Charges for Services		816,700		144,000			960,700
Other	183,030						183,030
Transfers In (Out)	346,211	-					346,211
Total Revenues	1,577,341	1,066,600	257,400	393,900	-	-	3,295,241
Carryover from Previous Year	102,865	258,517	371,344	632,275	553	37,410	1,402,963
Total Available	1,680,206	1,325,117	628,744	1,026,175	553	37,410	4,698,204
Total Expenditures and Cash Flows	1,300,969	1,320,139	595,085	616,211	550	36,400	3,869,355
Change in Cash	276,372	(253,539)	(337,685)	(222,311)	(550)	(36,400)	(574,114)
Ending Carryover	379,236	4,978	33,658	409,964	3	1,010	828,849
Expenditures by Purpose	General			Business Type and Special Revenue			
Police	928,550			Water	1,320,139		
Administrative	372,419			Streets	595,085		
Dog Pound	-			Drug Free	550		
Capital Purchases	10,000			EMS	616,211		
				Park	36,400		
General Fund	1,310,969				2,568,385		
Grand Total Expenditures	3,879,355						

Town of West Siloam Springs
General Fund

Forecasted Statement of Revenues and Expenditures and Cash Flows--Modified Cash Basis

For the Year Ending June 30, 2025			
	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Revenues			
Returned Checks	\$ (100)	\$ (100)	\$ (2,500)
Animal Control Revenues	\$ -	\$ -	\$ 200
Police Fines	\$ 440,000	\$ 480,000	\$ 488,523
Non Traffic Citations	\$ 39,000	\$ 48,000	\$ 39,984
AMS Collections	\$ 11,000	\$ 9,000	\$ 11,616
Tribal Donations	\$ 34,000	\$ 30,000	\$ 51,631
Natural Falls Security	\$ -	\$ -	\$ 12,000
Cherokee Reimbursement	\$ 60,000	\$ 60,000	\$ 65,000
Accident Reports	\$ 240	\$ 200	\$ 240
Faxes and Notary and Copies	\$ 130	\$ 100	\$ 131
Police Refunds	\$ (200)	\$ -	\$ (145)
Total Sales Tax	\$ 1,190,000	\$ 978,000	\$ 1,193,197
Less Designated Sales Tax to EMS	\$ (249,900)	\$ (205,380)	\$ (251,199)
Less Designated Sales Tax to Water	\$ (249,900)	\$ (205,380)	\$ (251,199)
Less Designated Sales Tax to Streets	\$ (249,900)	\$ (205,380)	\$ (251,199)
Hotel Tax	\$ 29,000	\$ 29,000	\$ 29,440
Use Tax	\$ 112,000	\$ 78,000	\$ 85,221
Alcoholic Beverage Tax	\$ 19,000	\$ 19,000	\$ 19,395
Building Permits and Rezoning	\$ 5,700	\$ 5,200	\$ 3,938
Occupational Licenses	\$ 21,000	\$ 17,000	\$ 15,150
Mobile Home Permits	\$ -	\$ -	\$ -
Franchise Tax	\$ 12,000	\$ 12,000	\$ 7,932
Other Reimbursement	\$ -	\$ -	\$ (262)
Misc. Income	\$ -	\$ -	\$ 406
Yard Sale	\$ 260	\$ 100	\$ 370
Cigarette and Tobacco Tax	\$ 7,800	\$ 7,000	\$ 7,535
Back the Blue Bracelets	\$ -	\$ -	\$ 36
Misc. Income	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ 5,805
Abatement Revenue	\$ -	\$ -	\$ 2,926
Total Revenues	\$ 1,231,130	\$ 1,086,360	\$ 1,284,170
Expenditures			
Police Payroll			
Wages	\$ 501,813	\$ 433,811	\$ 452,863
Overtime Wages	\$ 16,395	\$ 9,615	\$ 15,615
Holiday Pay	\$ 21,600	\$ 14,631	\$ 20,571
PTO Pay	\$ 7,812	\$ 9,271	\$ 7,440
Vacation Pay	\$ 5,313	\$ 12,976	\$ 5,060
Town Retirement	\$ 16,588	\$ 14,409	\$ 13,877
Payroll Taxes	\$ 47,829	\$ 41,546	\$ 42,567
Employee Health Care	\$ 69,000	\$ 45,000	\$ 47,489

Town of West Siloam Springs
General Fund

Forecasted Statement of Revenues and Expenditures and Cash Flows--Modified Cash Basis

For the Year Ending June 30, 2025			
	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Total Personal Services	\$ 686,350	\$ 581,259	\$ 605,483
Police Material and Supplies			
Police Supplies	\$ 51,000	\$ 24,000	\$ 19,742
Police Vehicle Repair	\$ 52,000	\$ 41,000	\$ 48,411
PD--Fuel	\$ 80,000	\$ 82,000	\$ 78,074
Christmas Assistance	\$ 1,400	\$ 1,700	\$ -
	\$ 184,400	\$ 148,700	\$ 146,227
Other Services and Charges--Police			
Prisoner Upkeep/Dispatching	\$ 5,200	\$ 5,300	\$ 4,809
E-911 Dispatch Fee	\$ 10,000	\$ -	\$ -
Uniform Allowances	\$ 8,900	\$ 5,500	\$ 18,066
Travel & Training Police	\$ 700	\$ 2,000	\$ 1,825
Total Other Expenditures--Police	\$ 24,800	\$ 12,800	\$ 24,701
Capital Expenditures--Police			
Interest Expenditures	\$ -	\$ -	\$ -
Arvest Police Cars Lease 2	\$ 33,000	\$ 73,000	\$ 101,522
Police Equipment	\$ -	\$ 18,080	\$ 92,736
Total--Police Capital Expenditures	\$ 33,000	\$ 91,080	\$ 194,258
Total Police Expenditures	\$ 928,550	\$ 833,839	\$ 970,669
General, Water, Sewer Payroll			
Wages	\$ 364,602	\$ 321,408	\$ 308,177
Code Enforcement Payroll	\$ 42,000	\$ -	\$ -
Retirement	\$ 12,844	\$ 10,384	\$ 9,967
Vacation	\$ 1,227	\$ 4,647	\$ 1,169
PTO	\$ 3,482	\$ 3,774	\$ 3,317
Overtime	\$ 7,227	\$ 11,313	\$ 6,883
Holiday	\$ 9,610	\$ 4,989	\$ 9,152
Health	\$ 48,000	\$ 29,000	\$ 31,737
Payroll taxes	\$ 37,035	\$ 29,940	\$ 29,850
Reimbursement by Water	\$ (306,304)	\$ (253,068)	\$ (248,760)
Reimbursement by Streets	\$ (76,585)	\$ (54,992)	\$ (64,844)
Total GWS Payroll	\$ 143,139	\$ 107,394	\$ 86,648
Other Services and Charges--Administrative			
CLEET, OSBI, & AFIS	\$ 56,000	\$ 70,000	\$ 74,442
Building Code Fee	\$ 80	\$ 80	\$ 36
Legal & Professional	\$ 52,000	\$ 52,000	\$ 65,683
Drug and Alcohol Screening	\$ 200	\$ 200	\$ 161
Cleaning	\$ 3,600	\$ 3,600	\$ 480
Contract Labor	\$ -	\$ -	\$ 120

Town of West Siloam Springs
General Fund

Forecasted Statement of Revenues and Expenditures and Cash Flows--Modified Cash Basis

For the Year Ending June 30, 2025			
	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Bank Service Charge	\$ 12,000	\$ 12,000	\$ 12,206
Repairs and Maintenance	\$ 4,000	\$ 4,000	\$ 10,918
Office Supplies	\$ 13,000	\$ 13,000	\$ 15,771
Postage	\$ 1,100	\$ 1,100	\$ 990
Ads and Publications	\$ 3,500	\$ 3,500	\$ 3,478
Dues, Memberships and Licenses	\$ 5,800	\$ 5,800	\$ 4,362
Elections	\$ 400	\$ 400	\$ -
Telephone	\$ 16,000	\$ 16,000	\$ 14,152
Utilities	\$ 15,000	\$ 15,000	\$ 18,968
Insurance	\$ 23,000	\$ 42,000	\$ 22,198
Travel, Training, and Seminars	\$ 3,000	\$ 3,000	\$ 4,064
Trustee Attendance	\$ 4,400	\$ 4,400	\$ 6,375
Meals	\$ 1,200	\$ 1,200	\$ -
Interest	\$ -	\$ -	\$ -
Tribal Fee	\$ 3,500	\$ 3,500	\$ 3,960
Code Enforcement Supplies	\$ 1,500	\$ 1,500	\$ 1,888
Total Other Expenditures--Administrative	\$ 219,280	\$ 252,280	\$ 260,252
Capital Expenditures, General			
Buildings	\$ 10,000	\$ 10,000	
Land, Structures, Equipment	\$ -	\$ -	\$ -
Total Capital Expenditures	\$ 10,000	\$ 10,000	\$ -
Total GWS	\$ 372,419	\$ 299,674	\$ 346,899
Other Services and Charges--Dog Pound			
Dog Pound Operations	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
Total All Expenditures	\$ 1,300,969	\$ 1,133,513	\$ 1,317,568
Net Operating Income	\$ (69,839)	\$ (47,153)	\$ (33,398)
Other Income and Expenditures			
Sale of Fixed Assets	\$ -	\$ 10,000	\$ 77,190
ARPA Grant Revenues	\$ -	\$ -	\$ 75,726
Grant Income	\$ -	\$ -	\$ 5,000
Cherokee Nation Police Grant	\$ -	\$ -	\$ -
Transfers out to Park	\$ -	\$ (36,000)	\$ -
Transfers out to Streets ARPA	\$ -	\$ (154,000)	\$ -
Transfers in from EMS	\$ 346,211		
Transfers In (Out)	\$ 346,211	\$ (180,000)	\$ 157,915
Surplus (Deficit) Revenues over Expenditure	\$ 276,372	\$ (227,153)	\$ 124,518

Town of West Siloam Springs
General Fund

Forecasted Statement of Revenues and Expenditures and Cash Flows--Modified Cash Basis

For the Year Ending June 30, 2025			
	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Beginning Carryover	\$ 102,865	\$ 366,794	\$ 230,102
Ending Carryover	\$ 379,236	\$ 139,641	\$ 354,619

Town of West Siloam Springs
Municipal Authority
Forecasted Statement of Revenues and Expenditures and Cash Flows--Modified Cash Basis

	For the Year Ending June 30, 2025		
	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Revenues			
Water	\$ 561,000	\$ 560,000	\$ 561,368
Refunds/Adjustments	\$ (23,000)	\$ (16,000)	\$ (23,165)
Returned Checks	\$ (300)	\$ (200)	\$ (367)
Sewer Sales	\$ 266,000	\$ 340,000	\$ 266,343
Designated Sales Tax--Water and Sewer	\$ 249,900	\$ 205,380	\$ 251,199
Late Charges	\$ 8,000	\$ 8,000	\$ 8,181
Lift Station Fees	\$ 3,600	\$ 3,600	\$ 3,600
Reconnect Fees	\$ 1,400	\$ 1,400	\$ 25
Misc. Income	\$ -	\$ -	\$ 5,796
Commercial Subsidy	\$ -	\$ -	\$ -
Total Revenues	\$ 1,066,600	\$ 1,102,180	\$ 1,072,980
Water Purchased	\$ 336,000	\$ 275,000	\$ 336,224
Sewer Services Purchased	\$ 211,835	\$ 197,000	\$ 179,159
Total Water and Sewer Services	\$ 547,835	\$ 472,000	\$ 515,383
Gross Profit	\$ 518,765	\$ 630,180	\$ 557,597
Payroll and Related Expenses	\$ 306,304	\$ 253,068	\$ 248,760
Total Personal Services	\$ 306,304	\$ 253,068	\$ 248,760
Materials and Supplies			
Fuel	\$ 13,000	\$ 9,100	\$ 13,252
Water and Sewer Supplies	\$ 34,000	\$ 32,000	\$ 34,834
Office Supplies	\$ 5,000	\$ 5,000	\$ 5,325
Total Materials and Supplies	\$ 52,000	\$ 46,100	\$ 53,411
Other Charges and Services			
Drug and Alcohol Screening	\$ 200	\$ 700	\$ 150
Bank Service Charges	\$ 4,000	\$ 3,700	\$ 4,090
Contract Labor	\$ 11,000	\$ 4,600	\$ 10,500
Legal and Professional	\$ 60,000	\$ 42,000	\$ 59,598
Repairs and Maintenance	\$ 82,000	\$ 37,000	\$ 81,140
Ads and Publications	\$ 500	\$ 300	\$ 479
Telephone	\$ 3,500	\$ 5,400	\$ 3,403
Insurance and Bonding	\$ 16,000	\$ 11,000	\$ 15,199
Licenses, Dues, and Subscriptions	\$ 1,900	\$ 1,200	\$ 1,812
Uniform Allowance	\$ 1,300	\$ 500	\$ 1,240
Vehicle Repair and Maintenance	\$ 7,800	\$ 8,900	\$ 7,712
Water Testing	\$ 2,000	\$ 2,500	\$ 1,960
Trustee Fees	\$ 1,800	\$ 1,800	\$ -
Travel and Training	\$ 4,000	\$ 200	\$ 1,412

Town of West Siloam Springs
Municipal Authority
Forecasted Statement of Revenues and Expenditures and Cash Flows--Modified Cash Basis

For the Year Ending June 30, 2025			
	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Utilities	\$ 33,000	\$ 12,000	\$ 32,254
Interest	\$ -	\$ -	\$ -
Meals	\$ -	\$ 80	\$ -
Total Other Expenses	\$ 229,000	\$ 131,880	\$ 220,948
Depreciation	\$ 158,989	\$ 158,989	\$ 158,989
Total Debt Service and Interest	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 746,293	\$ 590,037	\$ 682,107
Total Operating Income	\$ (227,528)	\$ 40,143	\$ (124,510)
Add Back Noncash Depreciation	\$ 158,989	\$ 158,989	\$ 158,989
Cash Provided (Used) by Operations	\$ (68,539)	\$ 199,132	\$ 34,479
Cash Flows Provided (Used) by Investments			
Water and Sewer Lines	\$ (175,000)	\$ (568,000)	\$ (8,613)
Vehicles	\$ -	\$ (88,000)	\$ (45,735)
Equipment	\$ (10,000)	\$ (26,000)	\$ (19,431)
Net Cash Provided (Used) by Investment	\$ (185,000)	\$ (682,000)	\$ (73,778)
Cherokee Nation Subsidy	\$ -	\$ 40,000	\$ -
Grant Income	\$ -	\$ -	\$ 8,764
Net Transfers In (Out)	\$ -	\$ 40,000	\$ 8,764
Change in Cash	\$ (253,539)	\$ (442,868)	\$ (30,535)
Beginning Carryover	\$ 258,517	\$ 549,193	\$ 637,236
Ending Carryover	\$ 4,978	\$ 106,325	\$ 606,700

Town of West Siloam Springs
Street Fund

Forecasted Statement of Revenues and Expenditures and Cash Flows--Modified Cash Basis For the Year Ending

	June 30, 2025		
	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Revenues			
Sales Tax Restricted from General	\$ 249,900	\$ 205,380	\$ 251,199
Commercial Vehicle Tax	\$ 5,800	\$ 7,000	\$ 5,816
Gas Excise Tax	\$ 1,700	\$ 1,700	\$ 1,729
Other Revenue	\$ -	\$ -	\$ -
Total Revenues	\$ 257,400	\$ 214,080	\$ 258,745
Expenditures			
Contract Services	\$ -	\$ -	\$ -
Reimbursement for Payroll	\$ 76,585	\$ 54,992	\$ 64,844
Repairs	\$ 19,000	\$ 6,300	\$ 18,330
Supplies	\$ 43,000	\$ 13,000	\$ 42,254
Utilities	\$ 4,000	\$ 4,000	\$ 3,001
Total Other Expenses	\$ 142,585	\$ 78,292	\$ 128,428
Equipment	\$ 102,500	\$ 75,000	\$ -
Street Improvements	\$ 350,000	\$ 550,000	\$ 300,924
Total Capital Expenditures	\$ 452,500	\$ 625,000	\$ 300,924
Total Expenditures	\$ 595,085	\$ 703,292	\$ 429,352
Transfers Out	\$ -	\$ -	\$ -
Grant Revenues			\$ 211,200
Sale of Assets	\$ 60,000	\$ -	\$ -
Total Other Revenue	\$ 60,000	\$ -	\$ 211,200
Total Expenditures and Transfers	\$ 595,085	\$ 703,292	\$ 429,352
Surplus (Deficit) Revenues over expenses	\$ (277,685)	\$ (489,212)	\$ 40,593
Beginning Carryover	\$ 371,344	\$ 507,518	\$ 422,554
Ending Carryover	\$ 93,658	\$ 18,306	\$ 463,147

Town of West Siloam Springs

EMS Fund

Forecasted Statement of Revenues and Expenditures and Cash Flows--Modified Cash Basis For the Year Ending

	June 30, 2025		
	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Revenues			
Sales Tax Restricted from General	\$ 249,900	\$ 205,380	\$ 251,199
Cherokee Nation Income	\$ 144,000	\$ 144,000	\$ 156,000
Total Revenues	\$ 393,900	\$ 349,380	\$ 407,199
Other Services and Charges			
Siloam Springs EMS Fees	\$ 270,000	\$ 252,000	\$ 269,046
Bank Charges	\$ -	\$ -	\$ -
Total Other Expenses	\$ 270,000	\$ 252,000	\$ 269,046
Transfers Out	\$ 346,211	\$ -	\$ -
Total All expenses	\$ 616,211	\$ 252,000	\$ 269,046
Surplus (Deficit) Revenues over expenses	\$(222,311)	\$ 97,380	\$ 138,153
Beginning Carryover	\$ 632,275	\$ 508,053	\$ 394,239
Ending Carryover	\$ 409,964	\$ 605,433	\$ 532,392

Town of West Siloam Springs
Drug Free Fund
Forecasted Statement of Revenues and Expenditures and Cash Flows--Modified Cash Basis
For the Year Ending June 30, 2025

	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Revenues			
Donations	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -
Other Services and Charges			
Check Order	\$ -	\$ -	\$ -
Service Charge	\$ -	\$ -	\$ -
Expenditures	\$ 550	\$ 550	\$ -
Total Expenditures	\$ 550	\$ 550	\$ -
Total All expenses	\$ 550	\$ 550	\$ -
Surplus (Deficit) Revenues over expenses	\$ (550)	\$ (553)	\$ -
Carryforward			
Arvest	\$ 553	\$ 553	\$ 553
Ending Carryover	\$ 3	\$ 0	\$ 553

Town of West Siloam Springs
Park Fund

Forecasted Statement of Revenues and Expenditures and Cash Flows--Modified Cash Basis
For the Year Ending June 30, 2025

	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Revenues			
Grant Revenue	\$ -	\$ -	\$ 25,250
Rentals	\$ 400	\$ -	\$ 400
Donations	\$ -	\$ -	\$ -
Total Revenues	\$ 400	\$ -	\$ 25,650
Other Services and Charges			
Improvements	\$ -	\$ 2,800	\$ -
Supplies	\$ 400	\$ -	\$ 35
Utilities	\$ -	\$ -	\$ -
Bank Charges	\$ -	\$ -	\$ -
Total Other Expenditures	\$ 400	\$ 2,800	\$ 35
Total Capital Improvements	\$ 36,000	\$ -	\$ 44,356
Total Expenditures	\$ 36,400	\$ 2,800	\$ 44,391
Transfers in from General	\$ -	\$ 36,000	\$ 14,000
Transfers Out	\$ -	\$ -	\$ -
Net Transfers	\$ -	\$ 36,000	\$ 14,000
Surplus (Deficit) Revenues over expenses	\$ (36,000)	\$ 33,200	\$ (4,741)
Beginning Carryover	\$ 37,410	\$ 2,878	\$ 3,682
Ending Carryover	\$ 1,410	\$ 36,078	\$ (1,059)