

TOWN OF KIOWA, OKLAHOMA
Fiscal Year 2022 / 2023 Annual Budget
June 2023 Amendments
BUDGET MEMO

DATE: June 1, 2023

TO: Town of Kiowa, Council Members

FROM: Tracy Reed, CPA

RE 2022 / 2023 Fiscal Year Budget Amendments

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

General Fund: Net Impact - Increase in Fund Balance of \$58,868

Revenue increase of \$124,000 based on YTD collections.

Expense increase of \$69,632 consisting largely of:

- * Net decrease in General Government of \$83,068 primarily related to removing the undetermined ARPA project from the budget.
- * Net increase in Police Department of \$115,500 primarily related to the purchase of 3 police vehicles paid from restricted funds.
- * Increase in Fire of \$31,200 based on YTD expenditures.
- * Increase in Cemetery of \$6,000 based on YTD expenditures.

Public Works Authority: Net Impact - Increase in Fund Balance of \$12,500.

Revenue increase of \$37,500 consisting primarily of:

- * Increase in utility revenues of \$37,500 based on YTD collections.

Expense increase of \$25,000 consisting largely of:

- * Increase in the Water & Sewer Departments operating expenses based on YTD activity.

Street & Alley Fund: Net Impact - Decrease in Fund Balance of <\$334,000>

Revenue increase of \$6,000 related to YTD tax collections.

Expense increase of \$340,000 in capital outlay.

Cemetery Care Fund: Net Impact - Decrease in Fund Balance of <\$520> related to lower than projected revenue collections

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.

TOWN OF KIOWA, OKLAHOMA

Fiscal Year 2022 - 2023 Annual Budget

June 2023 Amendments

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 1,743,194	\$ 1,282,222	\$ (1,521,286)	\$ 500	\$ (238,564)	\$ 1,504,629
ENTERPRISE FUNDS						
PWA	\$ 332,048	\$ 602,125	\$ (721,493)	\$ (500)	\$ (119,868)	\$ 212,180
Total General Fund & PWA:	\$ 2,075,242	\$ 1,884,347	\$ (2,242,779)	\$ -	\$ (358,432)	\$ 1,716,809
SPECIAL REVENUE FUNDS						
Limited Purpose Sales Tax-Street & Alley	\$ 307,840	\$ 98,621	\$ (402,522)	\$ -	\$ (303,901)	3,939
Cemetery Care Fund	45,631	305	(45,000)	-	(44,695)	936
TOTAL SPECIAL REVENUE FUNDS	\$ 353,471	\$ 98,926	\$ (447,522)	\$ -	\$ (348,596)	\$ 4,875
GRAND TOTAL ALL FUNDS	\$ 2,428,713	\$ 1,983,273	\$ (2,690,301)	\$ -	\$ (707,028)	\$ 1,721,685

**Town of Kiowa
General Fund
June 2023 Amendments
Fiscal Year 2022 / 2023 Budget**

	APPROVED BUDGET FISCAL YEAR 2022 / 2023	PROPOSED BUDGET AMENDMENTS DEC. 2022	PROPOSED BUDGET AMENDMENTS Jun-23	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
<u>REVENUES:</u>				
Sales Tax - 3% Unrestricted	130,172	-	5,000	135,172
Use Tax	57,782	(15,000)	5,000	47,782
Beverage Tax	7,073	-	600	7,673
Franchise Tax	14,000	-	1,000	15,000
Hotel Tax	-	8,000	(1,000)	7,000
Tobacco Tax	2,491	(1,000)	-	1,491
<u>Police Income:</u>				
Police Fines	255,000	-	15,000	270,000
Deferment & Admin Fee	340,000	-	30,000	370,000
OPPRS	35,000	-	10,000	45,000
Technology Fee	35,000	-	5,000	40,000
Other Police Income	30,000	110,000	40,000	180,000 **
Fire Income	4,763	5,290	-	10,053
Nutrition Income	45,000	-	(5,000)	40,000
Cemetery Income-Plot Sales & Interments	-	-	-	-
Restricted Cemetery Income-12.5%	250	-	(250)	-
Other Cemetery Income	-	-	-	-
Community Building Income	-	500	150	650
Insure OK	30,433	(18,000)	8,500	20,933
Grant Income - ARPA	59,034	559	-	59,593 *
Other Income	5,000	10,000	10,000	25,000
Total Revenues	1,050,998	100,349	124,000	1,275,347

EXPENDITURES

General Government:

Personal Services	161,362	(40,721)	35,000	155,641
Council	30,108	-	(5,000)	25,108
Materials & Supplies	24,750	-	5,000	29,750
Other Services & Charges	350,000	(100,000)	-	250,000
Capital Outlay	1,400	-	-	1,400
ARPA Project (undetermined)	118,068	-	(118,068)	-
Total General Government	685,688	(140,721)	(83,068)	461,899

Police:

Personal Services	345,884	21,013	-	366,897
Materials & Supplies	20,000	-	1,000	21,000
Uniforms	3,000	-	1,000	4,000
Fuel (Gas / Mileage)	35,000	15,000	(5,000)	45,000
Office Supplies	3,000	-	(2,500)	500
Other Services & Charges	-	-	41,000	41,000
Judge Services - \$300/month	3,600	-	-	3,600

Town of Kiowa
General Fund
June 2023 Amendments
Fiscal Year 2022 / 2023 Budget

	APPROVED BUDGET FISCAL YEAR 2022 / 2023	PROPOSED BUDGET AMENDMENTS DEC. 2022	PROPOSED BUDGET AMENDMENTS Jun-23	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
Repairs & Maintenance	25,000	-	(15,000)	10,000
Telephone	7,200	-	(4,500)	2,700
Training & Travel	2,500	-	(1,000)	1,500
Professional Fees	1,500	-	(1,500)	-
Miscellaneous Expenses	5,500	-	(2,000)	3,500
Drug & Alcohol Education Exp	3,500	-	(500)	3,000
Technology Service	35,000	-	(20,000)	15,000
Intergovernmental Remittance	-	110,000	-	110,000 **
Collection Expenses	-	60,000	2,500	62,500
Capital Outlay	1,200	-	122,000	123,200
K-9 expenses	3,000	13,600	-	16,600
Total Police	494,884	219,613	115,500	829,997
Fire:				
Personal Services	1,304	-	1,200	2,504
Materials & Supplies	-	10,000	-	10,000
Other Services & Charges	3,960	12,500	30,000	46,460
Capital Outlay	-	-	-	-
Total Fire	5,264	22,500	31,200	58,964
Nutrition:				
Personal services	89,482	-	(5,000)	84,482
Materials & Supplies	7,000	(5,000)	-	2,000
Other Services & Charges	3,000	17,000	5,000	25,000
Capital Outlay	-	-	-	-
Total Nutrition	99,482	12,000	-	111,482
Animal Control				
Personal services	1,304	-	-	1,304
Materials & Supplies	500	-	-	500
Other Services & Charges	-	-	-	-
Capital Outlay	3,500	-	-	3,500
Total Animal Control	5,304	-	-	5,304
Community Building:				
Personal services	-	-	-	-
Materials & Supplies	-	-	500	500
Other Services & Charges	240	4,000	(500)	3,740
Capital Outlay	30,300	-	-	30,300
Total Community Building	30,540	4,000	-	34,540

Town of Kiowa
General Fund
June 2023 Amendments
Fiscal Year 2022 / 2023 Budget

	APPROVED BUDGET FISCAL YEAR 2022 / 2023	PROPOSED BUDGET AMENDMENTS DEC. 2022	PROPOSED BUDGET AMENDMENTS Jun-23	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
<u>Cemetery:</u>				
Personal services	-	-	-	-
Materials & Supplies	-	100	2,000	2,100
Other Services & Charges	-	13,000	4,000	17,000
Capital Outlay	-	-	-	-
Total Cemetery	-	13,100	6,000	19,100
Total expenditures	1,321,163	130,492	69,632	1,521,286
Revenue over (under) expenditures	(270,164)	(30,143)	54,368	(245,939)
<u>OTHER FINANCING SOURCES (USES)</u>				
Interest Income	2,375	-	4,500	6,875
<u>Transfers In:</u>				
S&A Transfer in to GF	-	-	-	-
PWA Transfer In to GF	-	500	-	500
Nutrition Transfer In to GF	34,446	(34,446)	-	-
<u>Transfers Out:</u>				
to Nutrition	(34,446)	34,446	-	-
to PWA	-	-	-	-
to S&A	-	-	-	-
Total Transfers:	-	500	-	500
Net other financing sources (uses)	2,375	500	4,500	7,375
Revenues and other financing sources over (under) expenditures and other uses	(267,789)	(29,643)	58,868	(238,564)
Beginning Fund Balance (estimated)	1,744,809			1,743,194
Ending Fund Balance	1,477,020			1,504,629

Town of Kiowa
 Limited Purpose Sales Tax-S&A Fund
 June 2023 Amendments
 Fiscal Year 2022 / 2023 Budget

	APROVED BUDGET FISCAL YEAR 2022 / 2023	PROPOSED BUDGET AMENDMENTS DEC. 2022	PROPOSED BUDGET AMENDMENTS Jun-23	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
REVENUES:				
Sales Tax - S&A - 2%	\$ 86,782	\$ -	\$ 3,500	\$ 90,282
Gas Excise Tax	1,117	-	2,500	3,617
Motor Vehicle Tax	4,422	-	-	4,422
Total Revenues	<u>92,321</u>	-	6,000	<u>98,321</u>
EXPENDITURES				
Personal Services	33,522	-	-	33,522
Materials & Supplies	5,000	-	-	5,000
Other Services & Charges	5,000	-	-	5,000
Capital Outlay	19,000	-	340,000	359,000
Total S&A Limited Purpose Sales Tax	<u>62,522</u>	-	340,000	<u>402,522</u>
Revenue over (under) expenditures	29,799	-	(334,000)	(304,201)
OTHER FINANCING SOURCES (USES)				
Interest Income	100	200	-	300
Transfers Out to General Fund (S&A expenses)	-	-	-	-
Net other financing sources (uses)	<u>100</u>	<u>200</u>	-	<u>300</u>
Revenues and other financing sources over (under) expenditures and other uses	<u>29,899</u>	<u>200</u>	<u>(334,000)</u>	<u>\$ (303,901)</u>
Beginning Fund Balance (estimated)	<u>184,510</u>			<u>307,840</u>
Ending Fund Balance	214,409			3,939

Town of Kiowa
Cemetery Care Fund
June 2023 Amendments
Fiscal Year 2022 / 2023 Budget

	APROVED BUDGET FISCAL YEAR 2022 / 2023	PROPOSED Budget Amendments Dec-22	PROPOSED BUDGET AMENDMENTS Jun-23	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
REVENUES:				
Restricted Income (12.5%)	250	\$ -	(170)	80
Other Income		-	-	-
Total Revenues	250	-	(170)	80
EXPENDITURES				
Capital Improvements	10,000	-	-	10,000
Land Purchases	35,000	-	-	35,000
Total Cemetery Care	45,000	-	-	45,000
Revenue over (under) expenditures	(44,750)	-	(170)	(44,920)
OTHER FINANCING SOURCES (USES)				
Interest Income	575	-	(350)	225
Transfer In	-	-		-
Net other financing sources (uses)	575	-	(350)	225
Revenues and other financing sources over (under) expenditures and other uses	(44,175)	-	(520)	(44,695)
Beginning Fund Balance (estimated)	45,427			45,631
Ending Fund Balance	1,252			936

Town of Kiowa
Public Works Authority
June 2023 Amendments
Fiscal Year 2022 / 2023 Budget

	APPROVED BUDGET FISCAL YEAR 2022 / 2023	PROPOSED BUDGET AMENDMENTS DEC. 2022	PROPOSED BUDGET AMENDMENTS Jun-23	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
Operating revenues:				
Charges for services:				
Water charges	\$ 312,000	\$ -	\$ 20,000	\$ 332,000
Sewer charges	114,000	-	10,000	124,000
Sanitation charges	123,000	-	-	123,000
Total charges for services	549,000	-	30,000	579,000
Administration Revenue	15,000	-	7,500	22,500
Total operating revenues	564,000	-	37,500	601,500
Operating expenses:				
Water Department:				
Personal services	80,875	24,126	-	105,001
Materials and supplies	61,775	-	20,000	81,775
Other services and charges	67,623	-	-	67,623
Debt Service-USDA \$5,434 / mo.	65,208	-	-	65,208
Capital Outlay	140,560	-	-	140,560
Total Water Department:	416,041	24,126	20,000	460,167
Sewer Department:				
Materials and supplies	10,000	-	(5,000)	5,000
Other services and charges	-	-	10,000	10,000
Capital Outlay	-	12,000	-	12,000
Debt Service-USDA \$4,088 / mo.	58,560	-	-	58,560
Total Sewer Department:	68,560	12,000	5,000	85,560
Sanitation:				
Other services and charges - 4% increase	99,840	-	-	99,840
Total Sanitation Department:	99,840	-	-	99,840

Town of Kiowa
Public Works Authority
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	APPROVED BUDGET FISCAL YEAR 2022 / 2023	PROPOSED BUDGET AMENDMENTS DEC. 2022	PROPOSED BUDGET AMENDMENTS Jun-23	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
Administration Department:				
Personal services	-	32,726	-	32,726
Materials and supplies	800	-	-	800
Other services and charges	30,000	10,000	-	40,000
Capital Outlay	2,400	-	-	2,400
Total Administration Department:	33,200	42,726	-	75,926
Total operating expenses	617,641	78,852	25,000	721,493
Net operating income (loss)	\$ (53,641)	\$ (78,852)	\$ 12,500	\$ (119,993)
<u>Nonoperating revenue :</u>				
Interest	550	75	-	625
Insurance Claims	-	-	-	-
Gain on Sale of Assets	-	-	-	-
Total nonoperating revenue	550	75	-	625
Net Income (loss) before contributions and transfers	(53,091)	(78,777)	12,500	(119,368)
Transfers In from other funds	-	-	-	-
Transfers Out to Other Funds	-	(500)	-	(500)
	-	(500)	-	(500)
Revenues and other financing sources over (under) expenditures and other uses	\$ (53,091)	\$ (79,277)	\$ 12,500	\$ (119,868)
Beginning Fund Balance (estimated)	318,882			332,048
Ending Fund Balance	265,791			212,180