

# TOWN OF KIOWA, OKLAHOMA

Fiscal Year 2024 / 2025 Annual Budget

## BUDGET MEMO

April 25, 2024  
updated May 30, 2024

The 2024 / 2025 Budget for the Town of Kiowa are presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act.

- ❖ Services to citizens are budgeted to continue at their current levels.
- ❖ Recurring tax revenues have been budgeted at 90% of current year projections. If collected at 100%, we'd receive an additional ~\$29k in tax revenues.
- ❖ The budget includes 3.7% rate increases in line with CPI for water & sewer services. Trash rates are increased at 4% as a pass-through from our provider. This increase is expected to bring in an additional ~\$21k in revenue next year.
- ❖ The budget includes pay increase amounts which will add ~\$63k in wages. The allocation of these budgeted increases are recommended to be in line with market conditions, job performance and length of time since each person's last pay increase. Longevity Pay is also included.
- ❖ Retirement is budgeted at a Town contribution rate of 4% for full-time employees at an estimated cost of \$14k. Police officers retirement is budgeted to continue to be paid from restricted cash at current rates.
- ❖ Capital Outlay & Special Requests are summarized by fund below:

	Budgeted	Funding Source:
General Fund Capital / Special Requests:	\$ 108,621	Operations
PWA Capital / Special Requests:	27,500	Operations
Street & Alley Capital / Special Requests:	200,000	Restricted Sales Tax
Cemetery Care Capital / Special Requests:	41,000	Restricted Cash
TOTAL CAPITAL OUTLAY	\$ 377,121	

- ❖ Continued Debt service payments include:

USDA Loans	Water	\$ 65,208
USDA Loans	Sewer	49,056
Total Debt Service		\$ 114,264

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the fiscal year 2024/ 2025 budget was initially presented to Council on April 25, 2024 for consideration. A public hearing will be held on Thursday, May 30, 2024.

The legal level of control for the City's 2024 / 2025 budget is established at the Department level. Additional detail is provided for analysis purposes only. Management may make transfers between departments throughout the year.

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

**TOWN OF KIOWA, OKLAHOMA**  
Fiscal Year 2024 - 2025 Annual Budget

**BUDGET SUMMARY**

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 1,495,345	\$ 1,291,746	\$ (1,601,079)	\$ (50)	\$ (309,383)	\$ 1,185,962
<b>ENTERPRISE FUNDS</b>						
PWA	\$ 463,857	\$ 662,159	\$ (532,870)	\$ -	\$ 129,288	\$ 593,145
<b>Total General Fund &amp; PWA:</b>	<b>\$ 1,959,202</b>	<b>\$ 1,953,904</b>	<b>\$ (2,133,949)</b>	<b>\$ (50)</b>	<b>\$ (180,095)</b>	<b>\$ 1,779,107</b>
<b>SPECIAL REVENUE FUNDS</b>						
Limited Purpose Sales Tax-Street & Alley	\$ 274,889	\$ 108,917	\$ (264,917)	\$ -	\$ (156,000)	118,889
Cemetery Care Fund	46,423	1,140	(41,000)	50	(39,810)	6,613
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 321,312</b>	<b>\$ 110,057</b>	<b>\$ (305,917)</b>	<b>\$ 50</b>	<b>\$ (195,811)</b>	<b>\$ 125,501</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 2,280,514</b>	<b>\$ 2,063,961</b>	<b>\$ (2,439,867)</b>	<b>\$ -</b>	<b>\$ (375,906)</b>	<b>\$ 1,904,608</b>

**Town of Kiowa  
Public Works Authority**

**Fiscal Year 2024 / 2025 Budget**

	ACTUAL FISCAL YEAR 2022 / 2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	PROJECTED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024 / 2025
<b><u>Operating revenues:</u></b>				
Charges for services:				
Water charges	\$ 364,123	\$ 330,000	\$ 360,711	\$ 360,000
3.7% rate increase		17,160		13,320
Sewer charges	126,799	125,000	124,917	125,000
3.7% rate increase		6,500		4,625
Sanitation charges	121,473	115,000	122,087	121,000
4.0% rate increase - pass-through		5,980		4,840
Total charges for services	612,395	599,640	607,715	628,785
Administration Revenue	22,941	20,000	7,967	7,500
Total operating revenues	635,336	619,640	615,682	636,285
<b><u>Operating expenses:</u></b>				
Water Department:				
Personal services	99,497	94,636	136,430	87,176
Materials and supplies	66,860	76,000	42,354	46,500
Fuel	10,160	-	7,110	8,500
Other services and charges	70,521	65,000	51,989	55,000
Debt Service-USDA \$5,434 / mo.	65,208	65,208	65,208	65,208
Capital Outlay	22,159	16,107	95,708	17,500
Total Water Department:	334,404	316,951	398,799	279,884
Sewer Department:				
Materials and supplies	2,318	2,500	41	1,000
Other services and charges	6,500	10,000	697	1,000
Debt Service-USDA \$4,088 / mo.	49,056	49,056	49,056	49,056
Capital Outlay	-	6,500	-	10,000
Total Sewer Department:	57,874	68,056	49,795	61,056
Sanitation:				
Other services and charges - CPI 4% increase	93,263	105,710	110,123	114,530
Total Sanitation Department:	93,263	105,710	110,123	114,530

**Town of Kiowa  
Public Works Authority**

**Fiscal Year 2024 / 2025 Budget**

	ACTUAL FISCAL YEAR 2022 / 2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	PROJECTED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024 / 2025
Administration Department:				
Personal services	-	35,873	-	50,402
Materials and supplies	385	300	1,716	2,000
Other services and charges	32,626	40,000	23,112	25,000
Capital Outlay	-	-	-	-
Total Administration Department:	33,010	76,173	24,828	77,402
Total operating expenses	518,552	566,889	583,544	532,870
Net operating income (loss)	\$ 116,784	\$ 52,751	\$ 32,137	\$ 103,415
<b><u>Nonoperating revenue :</u></b>				
Interest	3,600	11,223	18,192	25,874
Gain on Sale of Assets	-	-	-	-
Total nonoperating revenue	3,600	11,223	18,192	25,874
<b>Net Income (loss) before contributions and transfers</b>	120,383	63,974	50,329	129,288
Transfers In from other funds	-	-	-	-
Transfers Out to Other Funds	(500)	-	-	-
	(500)	-	-	-
Revenues and other financing sources over (under) expenditures and other uses	\$ 119,883	\$ 63,974	\$ 50,329	\$ 129,288
Beginning Fund Balance (estimated)	359,029	478,912	478,912	463,857
Ending Fund Balance	478,912	542,886	529,241	593,145

**Town of Kiowa  
General Fund**

**Fiscal Year 2024 / 2025 Budget**

	ACTUAL FISCAL YEAR 2022 / 2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	PROJECTED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024 / 2025	
<b><u>REVENUES:</u></b>					
Sales Tax - 3% Unrestricted	139,646	127,190	157,437	141,693	90%
Use Tax	50,395	43,689	61,665	55,499	90%
Beverage Tax	8,366	7,500	8,028	7,225	90%
Franchise Tax	15,532	16,500	16,173	15,500	
Hotel Tax	6,455	7,000	5,988	6,000	
Tobacco Tax	1,568	1,200	1,601	1,440	90%
Occupational Tax & Licenses	60	-	69	60	
<u>Police Income:</u>			-		
Police Fines	266,817	260,000	298,037	350,000	
Deferment & Admin Fee	375,346	350,000	301,610	350,000	
OPPRS	46,552	42,000	52,377	50,000	
Technology Fee	42,111	40,000	44,174	44,000	
Other Police Income	121,865	184,966	234,324	53,998	
Intergovernmental Fees - Court	71,076	115,000	87,216	85,000	**
Fire Income	74,088	-	20,177	4,500	
Nutrition Income	41,863	40,000	39,660	40,000	
Cemetery Operations Income	-	350	-	350	
Restricted Cemetery Income-12.5%	-	50	-	50	
Other Cemetery Income	-	-	-	-	
Community Building Income	610	500	450	450	
Insure OK	23,317	15,000	23,945	24,000	
Grant Income - ARPA	59,593	-	-	-	
Other Income	30,051	10,000	15,165	10,000	
Total Revenues	1,375,311	1,260,946	1,368,094	1,239,766	
<b><u>EXPENDITURES</u></b>					
<u>General Government &amp; Maintenance:</u>					
Personal Services	154,416	157,444	152,033	222,269	
Council	25,352	25,219	25,850	25,219	
Materials & Supplies	16,046	30,000	26,844	28,000	
Fuel	14,418	-	11,669	12,000	
Other Services & Charges	264,907	300,000	297,866	300,000	
Capital Outlay	2,977	55,000	-	75,825	
Total General Government & Maint.	478,117	567,663	514,260	663,313	

**Town of Kiowa  
General Fund**

**Fiscal Year 2024 / 2025 Budget**

	ACTUAL FISCAL YEAR 2022 / 2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	PROJECTED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024/ 2025
<b><u>Police:</u></b>				
Personal Services	365,360	438,781	419,624	444,777
Materials & Supplies	18,288	12,000	25,161	20,000
Uniforms	2,740	3,000	15,570	3,000
Fuel	40,393	45,000	43,073	48,600
Office Supplies	87	-	1,872	3,000
Other Services & Charges	2,700	15,000	2,916	-
Repairs & Maintenance	14,408	7,500	26,936	25,000
Telephone	1,907	2,900	-	-
Training & Travel	1,146	-	1,953	2,500
Professional Fees	-	-	-	1,500
Miscellaneous Expenses	6,494	7,500	4,537	5,500
Drug & Alcohol Education Exp	1,759	-	315	3,500
Technology Service	10,118	20,000	18,000	35,000
Capital Outlay	121,668	23,780	4,415	38,096
K-9 expenses	16,724	-	11,102	5,000
Subtotal Police	603,792	575,461	575,474	635,472
<b><u>Court:</u></b>				
Judge Services - \$300/month	3,600	3,600	3,600	3,600
Intergovernmental Remittance	96,380	115,000	88,680	85,000 **
Collection Expenses	54,045	55,000	37,838	40,000
Total Police & Court:	757,816	749,061	705,592	764,072
<b><u>Fire:</u></b>				
Personal Services	2,440	18,201	1,941	23,994
Materials & Supplies	5,082	16,000	2,115	1,500
Fuel	1,381	-	1,277	1,500
Other Services & Charges	104,024	40,000	72,221	25,000
Capital Outlay	-	29,910	27,540	5,000
Total Fire	112,928	104,111	105,094	56,994
<b><u>Nutrition:</u></b>				
Personal services	76,335	75,872	79,602	78,347
Materials & Supplies	766	900	1,283	1,000
Other Services & Charges	24,311	25,000	17,420	18,500
Capital Outlay	-	-	-	-
Total Nutrition	101,413	101,772	98,305	97,847
<b><u>Animal Control</u></b>				
Personal services	-	1,358	750	2,801
Materials & Supplies	401	550	1,183	1,000
Other Services & Charges	-	-	-	-
Capital Outlay	-	10,000	6,628	700
Total Animal Control	401	11,908	8,561	4,501

**Town of Kiowa  
General Fund**

**Fiscal Year 2024 / 2025 Budget**

	ACTUAL FISCAL YEAR 2022 / 2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	PROJECTED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024/ 2025
<u>Community Building:</u>				
Personal services			-	
Materials & Supplies	575		3,358	3,500
Other Services & Charges	2,094	-	600	600
Capital Outlay	14,412	700	30,798	-
Total Community Building	17,080	700	34,756	4,100
<u>Cemetery Operations</u>				
Materials & Supplies	1,677	100	-	250
Other Services & Charges	15,041	9,780	9,780	10,000
Capital Outlay	-	-	-	-
Total Cemetery	16,718	9,880	9,780	10,250
 Total expenditures	 1,484,473	 1,545,096	 1,476,347	 1,601,079
 Revenue over (under) expenditures	 (109,162)	 (284,150)	 (108,254)	 (361,313)
<u>OTHER FINANCING SOURCES (USES)</u>				
Interest Income	10,375	41,000	39,565	51,980
Gain on Sale of Assets	-	-	-	-
<u>Transfers In:</u>				
S&A Transfer in to GF	-	-	-	-
PWA Transfer In to GF	500	-	-	-
Nutrition Transfer In to GF	-	-	-	-
<u>Transfers Out:</u>	-	-	-	-
to Cemetery Care		(50)		(50)
Total Transfers:	500	(50)	-	(50)
 Net other financing sources (uses)	 10,875	 40,950	 39,565	 51,930
 Revenues and other financing sources over (under) expenditures and other uses	 (98,287)	 (243,200)	 (68,689)	 (309,383)
 Beginning Fund Balance (estimated)	 1,414,928	 1,513,215	 1,513,215	 1,495,345
Ending Fund Balance	1,513,215	1,270,015	1,444,526	1,185,962

**Town of Kiowa**  
**Limited Purpose Sales Tax-Street & Alley Fund**

**Fiscal Year 2024 / 2025 Budget**

	ACTUAL FISCAL YEAR 2022 / 2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	PROJECTED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024 / 2025	
<b><u>REVENUES:</u></b>					
Sales Tax - S&A - 2%	\$ 92,763	\$ 84,433	104,958	\$ 94,462	*90%
Gas Excise Tax	1,443	1,020	1,593	1,433	*90%
Motor Vehicle Tax	3,861	4,900	4,025	3,622	*90%
Other Revenue	-	-	-	-	
Total Revenues	98,067	90,353	110,576	99,518	
<b><u>EXPENDITURES</u></b>					
Personal Services	35,945	46,836	49,120	54,917	
Materials & Supplies	208	5,000	-	5,000	
Other Services & Charges	-	5,000	-	5,000	
Capital Outlay	-	382,000	138,059	200,000	
Total expenditures	36,152	438,836	187,178	264,917	
Revenue over (under) expenditures	61,914	(348,483)	(76,604)	(165,399)	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Interest Income	284	4,000	9,000	9,399	
Transfers Out to General Fund (S&A expenses)	-	-	-	-	
Net other financing sources (uses)	284	4,000	9,000	9,399	
Revenues and other financing sources over (under) expenditures and other uses	62,198	(344,483)	(67,603)	(156,000)	
Beginning Fund Balance (estimated)	298,688	360,886	360,886	274,889	
Ending Fund Balance	360,886	16,403	293,283	118,889	



**Town of Kiowa  
Cemetery Care Fund**

**Fiscal Year 2024 / 2025 Budget**

	ACTUAL FISCAL YEAR 2022 / 2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	PROJECTED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024/ 2025
<b><u>REVENUES:</u></b>				
Restricted Income (12.5%)	\$ -	50	\$ -	50
Other Income	382	-	-	-
Total Revenues	382	50	-	50
<b><u>EXPENDITURES</u></b>				
Capital Improvements - Fencing	1,000	-	-	6,000
Land Purchases	-	35,000	-	35,000
Total Cemetery Care	1,000	35,000	-	41,000
Revenue over (under) expenditures	(618)	(34,950)	-	(40,950)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interest Income	196	600	1,019	1,090
Transfer In	-	50	-	50
Net other financing sources (uses)	196	650	1,019	1,140
Revenues and other financing sources over (under) expenditures and other uses	(422)	(34,300)	1,019	(39,810)
Beginning Fund Balance (estimated)	46,325	45,903	45,903	46,423
Ending Fund Balance	45,903	11,603	46,922	6,613

## BUDGET ADOPTION RESOLUTION – FUND-BASED BUDGET

### TOWN OF KIOWA, OKLAHOMA

RESOLUTION NO. 05-30

#### A RESOLUTION APPROVING THE TOWN OF KIOWA, OKLAHOMA BUDGET FOR THE FISCAL YEAR 2024-2025 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY

**WHEREAS**, The Town of Kiowa has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Sections 17-201 through 17-216; and

**WHEREAS**, The Chief Executive Officer has prepared a budget for the fiscal year ending June 30, 2024 (FY 2024-2025) consistent with the Act; and

**WHEREAS**, The Act in section 17-215 provides for the chief executive officer of the Town, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund; and

**WHEREAS**, The budget has been formally presented to the Town Board of Trustees at least 30 days prior to the start of the fiscal year in compliance with Section 17-205; and

**WHEREAS**, The Town Board of Trustees has conducted a Public Hearing at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in compliance with Section 17-208 of the Act; and

#### NOW, THEREFORE, BE IT RESOLVED BY THE TOWN BOARD OF TRUSTEES OF THE TOWN OF KIOWA, OKLAHOMA:

**SECTION 1.** The Town Board of Trustees does hereby adopt the FY 2024-2025 Budget on the 30th day of May 2024 with total resources available in the amount of \$4,344,475 and total fund/departamental appropriations in the amount of \$2,439,867. Legal appropriations (spending/encumbering limits) are hereby established as follows:

Fund: Department	Appropriation Amount
General Fund:	
General government	\$663,313
Police & Court	764,072
Fire	56,994
Nutrition	97,847
Animal Control	4,501
Community Building	4,100
Cemetery	10,250
Kiowa Public Works Authority:	
Administration	77,402
Water	279,884
Trash	114,530
Sewer	61,056
Street & Alley Fund	264,917
Cemetery Care Fund	41,000

# FILED

JUN 10 2024

TIME 8:09 AM  
HOPE TRAMMELL, COUNTY CLERK  
PITTSBURG COUNTY  
BY R. Guthrie DEPUTY


**SECTION 2.** The Kiowa Board of Trustees does hereby authorize the Town Treasurer to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2024-2025, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the Kiowa Board of Trustees.

**SECTION 3.** All supplemental appropriations or decrease in the total appropriation of a fund shall be adopted at a meeting of the Kiowa Board of Trustees and filed with the State Auditor and Inspector.


**SECTION 4.** Be it further provided that the Town Treasurer and the Town Clerk are hereby authorized to take any and all actions as may be required for the implementation of these budgets.

**ADOPTED BY THE TOWN BOARD OF TRUSTEES OF THE TOWN OF KIOWA this 30th day of May, 2024.**

TOWN OF KIOWA, OKLAHOMA

  
Kari Peterson, Mayor

**ATTEST:**

  
Kristina Burgett, Clerk



AFFP

Budget \$216.00

## Affidavit of Publication

STATE OF OKLAHOMA }  
COUNTY OF PITTSBURG } SS

(Published in the McAlester News-Capital May 18th. 2024.)

Jessica Banks, being duly sworn, says:

That she is Sales Representative of the McAlester News-Capital, 500 S 2nd in McAlester, OK, a daily newspaper of general circulation, printed and published in McAlester, Pittsburg County, Oklahoma; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

May 18, 2024

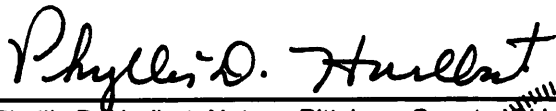
That said newspaper was regularly issued and circulated on those dates.

SIGNED:



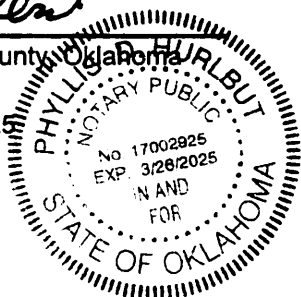
Sales Representative

Subscribed to and sworn to me this 18th day of May 2024.



Phyllis D. Hurlbut, Notary, Pittsburg County, Oklahoma

My commission expires: March 26, 2025



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KIOWA, TOWN OF (LI)  
Po Box 69  
KIOWA, OK 74553



(Published in the McAlester News-Capital May 18th. 2024.)

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given the proposed Town of Kiowa Fiscal Year 2024 / 2025 Annual Budget will be considered at a public hearing on May 30, 2024 at 6:30 p.m. in the Kiowa Town Hall located at 813 S. Harrison St., Kiowa OK. Copies of the proposed budget are available for review in the Town Hall, 813 S. Harrison St., Kiowa OK 74723. Notice is hereby given that the Town of Kiowa 2024 / 2025 Annual Budget will be adopted during a meeting of the City Council on May 30, 2024.

## TOWN OF KIOWA, OKLAHOMA

Fiscal Year 2024 - 2025 Annual Budget

### BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 1,495,345	\$ 1,268,920	\$ (1,555,440)	\$ (50)	\$ (286,570)	\$ 1,208,775
Revenues						
Taxes		227,357				
Fines		910,172				
Fire		4,500				
Cemetery		400				
Nutrition		40,000				
Community Building		450				
Grants & Other Income		85,980				
Expenditures						
General Government			(653,062)			
Police Department			(597,286)			
Fire Department			(59,794)			
Nutrition			(97,847)			
Animal Control			(4,501)			
Community Building			(4,100)			
Cemetery			(10,250)			
Other				(50)		
<b>ENTERPRISE FUNDS</b>						
PWA	\$ 463,857	\$ 662,159	\$ (532,831)	\$ -	\$ 129,327	\$ 593,184
Revenues						
Water		373,320				
Sewer		129,625				
Sanitation		125,840				
Administration		33,374				
Expenses						
Water			(279,857)			
Sewer			(61,056)			
Sanitation			(114,530)			
Administration			(77,389)			
<b>TOTAL ENTERPRISE FUNDS</b>	\$ 463,857	\$ 662,159	\$ (532,831)	\$ -	\$ 129,327	\$ 593,184
<b>Total General Fund &amp; PWA:</b>	\$ 1,959,202	\$ 1,931,079	\$ (2,088,272)	\$ (50)	\$ (157,243)	\$ 1,801,959
<b>SPECIAL REVENUE FUNDS</b>						
Limited Purpose Sales Tax-Street & Alley	\$ 274,889	\$ 108,917	\$ (264,904)	\$ -	\$ (155,987)	\$ 118,902
Cemetery Care Fund	46,423	1,140	(41,000)	50	(39,810)	6,613
<b>TOTAL SPECIAL REVENUE FUNDS</b>	\$ 321,312	\$ 110,057	\$ (305,904)	\$ 50	\$ (195,798)	\$ 125,514
<b>GRAND TOTAL ALL FUNDS</b>	\$ 2,280,514	\$ 2,041,135	\$ (2,394,176)	\$ -	\$ (353,041)	\$ 1,927,473