TOWN OF KIOWA, OKLAHOMA
ANNUAL BUDGET
FY 2017 -2018

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TOWN OF KIOWA
FY 2017-2018 ANNUAL BUDGET

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TOWN OF KIOWA
FY 2017-2018 ANNUAL BUDGET

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BUDGET SUMMARY

TOWN OF KIOWA
COMBINED BUDGET SUMMARY "DRAFT" - ALL BUDGETED FUND TYPES
FY 16-17

	GENERAL FUND	STREET & ALLEY	CEMETERY CARE	COMMUNITY BUILDING	NUTRITION FUND	KPWA FUND	TOTALS
BEGINNING FUND BALANCE - ESTIMATED	1,082,101	297,137	42,993	30,217	1,680	329,380	1,783,508
RESOURCES:							
TAXES	161,800	86,000	-	-	-	-	247,800
INTERGOVERNMENTAL	8,400	-	150	-	-	-	8,550
CHARGES FOR SERVICES	81,000	-		400	-	388,000	469,400
FINES & FORFEITURES	800,500	-	-	-	-	-	800,500
GRANTS	-	-	-	-	41,056	-	41,056
INTEREST	3,500		500	30	-	500	4,530
MISCELLANEOUS	30,500	-	-	-	-	12,500	43,000
INTERFUND TRANSFERS	-	-	1,000	1,000	19,488	1,000	22,488
USE OF FUND BALANCE	-	-	-	-	-	68,949	68,949
TOTAL RESOURCES	1,085,800	88,000	1,650	1,430	60,544	470,949	1,706,373
TOTAL AVAILABLE FOR APPROPRIATIONS	2,167,901	383,137	44,643	31,647	62,224	800,329	3,489,881
APPROPRIATIONS:							
ANIMAL CONTROL BA school 400.00	250	-	-	-	-	-	250
ATTORNEY	13,000	-	-	-	-	-	13,000
CLERK	15,512	-	-	-	-	-	15,512
COUNCIL	13,672	-	-	-	-	-	13,672
FIRE	37,220	-	-	-	-	-	37,220
GENERAL GOVERNMENT	335,413	-	-	-	-	-	335,413
JUDGE	4,000	-	-	-	-	-	4,000
POLICE	423,342	-	-	-	-	-	423,342
MAINTENANCE	125,110	-	-	-	-	-	125,110
TRASH	81,000	-	-	-	-	-	81,000
TREASURER	14,858	-	-	-	-	-	14,858
EMERGENCY MANAGEMENT		-	-	-	-	-	-
STREETS	-	86,000				-	88,000
ADMIN	-	-	-	-	-	214,466	214,466
WATER	-	-	-	-	-	224,883	224,883
SEWER	-	-	-	-	-	31,600	31,600
CEMETERY	-	-	1,650	-	-		1,650
COMMUNITY BUILDING	-	-	-	1,430	-	-	1,430
NUTRITION CENTER	-	-	-	-	60,544	-	60,644
INTERFUND TRANSFERS	22,323	-	-	-	-	-	22,323
TOTAL APPROPRIATIONS	1,085,800	88,000	1,650	1,430	60,544	470,949	1,706,373
ESTIMATED ENDING FUND BALANCE - UNAPPROPRIATED	1,082,101	297,137	42,993	30,217	1,680	329,380	1,783,508

PUBLIC NOTICE OF PROPOSED BUDGET HEARING

A public hearing on the FY 2017-2018 Town of Kiowa Budget will be held at 6:00 p.m. on June 15, 2017 at the Kiowa Town Hall for the purposes of discussing and developing the Town budget for the fiscal year beginning July 1, 2017. The public hearing is open to the public and citizens comments on the proposed budget will be welcome. A copy of the proposed budget is available in the Office of the Town Clerk.

INTRODUCTION

TOWN OF KIOWA, OKLAHOMA
BUDGET MESSAGE
FY 2017-2018

To: Members of the Town Board

The upcoming FY 2017-2018 annual budget of the Town of Kiowa has been prepared for your consideration and reflects the Town's continuing effort to provide quality services to our citizens. The following are highlights of the proposed budget:

Revenues:

- Revenues are anticipated at staying fairly consistent with the prior year.

Expenditures:

- Personal services:
    - $400 per month increase in salary for police officers
    - $800 per month increase in salary for Police Chief
- Materials and supplies;
    - No significant changes
- Other services and charges:
    - No significant changes
- Capital outlay:
    - General Government ADA improvements to city hall and park playground equipment
    - General Government to purchase new server for City Hall
    - General Government to purchase new financial software
    - Police department to purchase a new Police Vehicle
    - Fire department to purchase new bunker gear, radios and new computer
- Debt service:
    - Continuing debt service on 2 Rural Development loans.

The proposed budget presented to you is a balanced budget prepared in accordance with the Oklahoma Municipal Budget Act in Title 11 of the Oklahoma Statutes. We submit this budget for your consideration and approval. The Town Staff looks forward to working with the Board and citizens in the administration of the Fiscal Year 2017-2018 budget.

Respectfully submitted,

FUND BUDGET SUMMARIES

FUND BUDGET SUMMARY

FUND: GENERAL

FISCAL YEAR 17-18

	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
ESTIMATED REVENUES:				
SALES TAX	122,627	124,000	122,094	120,750
USE TAX	22,520	20,000	16,440	16,000
FRANCHISE TAX	19,755	20,000	22,133	22,150
HOTEL/ MOTEL TAX	4,459	4,200	2,893	3,000
ALCOHOLIC BEVERAGE TAX	5,432	5,700	5,991	5,900
TOBACCO TAX	2,497	2,600	2,455	2,500
GRANT REVENUE	4,290	-	2,545	-
TRASH	90,933	92,000	79,450	81,000
POLICE FINES	394,104	305,000	295,060	325,000
FORFEITURES	-	-	1,987	-
DEFERMENT & ADMIN FEES	493,799	385,000	409,734	412,000
POLICE FINES - OLD DEBT	3,339	-	3,631	-
DEFERMENT FEES - OLD DEBT	2,644	-	1,464	-
TECHNOLOGY FEES	-	50,000	70,765	60,000
IMPOUND FEES	-	-	-	-
COURT COLLECTION FEES	(144)	-	(1,440)	-
LICENSES & PERMITS	-	-	27	-
OCCUPATIONAL TAX	215	200	180	200
INTEREST INCOME	2,665	2,700	3,391	3,500
MISCELLANEOUS REVENUE	55,760	60,000	31,374	30,000
MISCELLANEOUS REV - POLICE	1,293	-	-	-
DONATIONS - GENERAL	-	-	1,000	-
DONATIONS - FIRE	2,100	-	267	-
DONATIONS - POLICE	2,850	-	-	-
CEMETERY	80	100	400	300
RETURNED CHECK FEE	-	-	-	-
DRUG AND ALCOHOL EDUCATION	6,734	6,000	3,470	3,500
LOAN PROCEEDS	-	-	-	-
TOTAL REVENUE	1,237,952	1,077,500	1,075,311	1,085,800
TRANSFER IN	4,220	-	7,716	-
USE OF FUND BALANCE	(387,259)	(0.28)	(71,245)	0.00
TOTAL RESOURCES	854,913	1,077,500	1,011,782	1,085,800
PROPOSED EXPENDITURES:				
ANIMAL CONTROL	47	1,500	66	250
ATTORNEY	12,000	12,000	13,333	13,000
CLERK	14,941	15,512	17,987	15,512
COUNCIL	12,912	15,401	13,349	13,672
FIRE	26,015	35,120	18,085	37,220
GENERAL GOVERNMENT	259,800	335,115	322,021	335,413
JUDGE	3,600	3,600	4,000	4,000
POLICE	299,393	412,409	389,834	423,343
STREET AND MAINTENANCE	110,880	117,009	94,563	125,110
TREASURER	15,247	15,834	20,071	14,958
SANITATION	77,269	92,000	78,742	81,000
EMERGENCY MANAGEMENT	-	-	-	-
TRANSFERS OUT	22,809	22,000	39,751	22,323
TOTAL	854,913	1,077,500	1,011,782	1,085,800

CITY OF KIOWA
FUND BUDGET SUMMARY

FUND: STREET AND ALLEY FUND

FISCAL YEAR 17-18

	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL(EST) FY 16-17	BUDGET YEAR FY 17-18
ESTIMATED REVENUES:				
2% SALES TAX REVENUE	81,752	82,550	81,396	80,500
GASOLINE EXCISE	1,316	1,300	1,175	1,200
MOTOR VEHICLE TAX	5,105	5,160	4,262	4,300
INTEREST	-	-	-	-
MISCELLANEOUS INCOME	7,300	-	-	-
TRANSFERS IN	-	-	-	-
USE OF FUND BALANCE	(86,453)	-	(86,833)	-
TOTAL RESOURCES	9,020	89,010	-	86,000
PROPOSED EXPENDITURES:				
PERSONAL SERVICES	-	-	-	-
MATERIAL AND SUPPLIES	9,020	10,000	-	10,000
OTHER SERVICES AND CHARGES	-	1,010	-	1,000
BAD DEBT EXPENSE	-			
CAPITAL OUTLAY	-	78,000	-	75,000
TRANSFERS OUT	-	-	-	-
TOTAL EXPENDITURES	9,020	89,010	-	86,000

FY 17-18 NOTES:

Capital Outlay:
For Street repairs and/or equipment 75,000

CITY OF KIOWA
FUND BUDGET SUMMARY

FUND: COMMUNITY BUILDING FUND FISCAL YEAR 17-18

	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL(EST) FY 16-17	BUDGET YEAR FY 17-18
ESTIMATED REVENUES:				
RENTAL INCOME	260	350	560	400
INTEREST	24	25	29	30
MISCELLANEOUS REVENUE	4,164	-	-	-
TRANSFERS IN	1,486	1,400	1,022	1,000
USE OF FUND BALANCE	(5,520)	-	(1,611)	-
TOTAL RESOURCES	414	1,775	-	1,430
PROPOSED EXPENDITURES:				
PERSONAL SERVICES	-	-	-	-
MATERIALS & SUPPLIES	394	1,675	-	1,330
OTHER SERVICES & CHARGES	20	100	-	100
CAPITAL OUTLAY	-	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL EXPENDITURES	414	1,775	-	1,430

FY 17-18 NOTES:

CITY OF KIOWA
FUND BUDGET SUMMARY

FUND: CEMETERY CARE FUND

FISCAL YEAR 17-18

	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL(EST) FY 16-17	BUDGET YEAR FY 17-18
ESTIMATED REVENUES:				
CEMETERY REVENUE	40	100	167	150
INTEREST INCOME	382	400	466	500
MISCELLANEOUS	1	-	-	-
TRANSFERS IN	1,486	1,400	964	1,000
USE OF FUND BALANCE	2,188	-	(1,597)	-
TOTAL RESOURCES	4,097	1,900	-	1,650
PROPOSED EXPENDITURES:				
MATERIALS & SUPPLIES	-	1,900	-	1,650
OTHER SERVICES & CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TRANSFERS OUT	4,097	-	-	-
TOTAL EXPENDITURES	4,097	1,900	-	1,650

CITY OF KIOWA
FUND BUDGET SUMMARY

FUND: NUTRITION FUND

FISCAL YEAR 17-18

	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL(EST) FY 16-17	BUDGET YEAR FY 17-18
ESTIMATED REVENUES:				
GRANT REVENUE	37,647	43,526	38,183	41,056
INTEREST INCOME	-	-	-	-
MISCELLANEOUS	1,048	100	-	-
TRANSFERS IN	13,326	12,800	26,143	19,488
USE OF FUND BALANCE	2,070	-	(1,212)	0
TOTAL RESOURCES	54,091	56,426	63,114	60,544
PROPOSED EXPENDITURES:				
PERSONAL SERVICES	50,449	52,555	52,051	56,934
MATERIALS & SUPPLIES	3,135	3,271	3,007	3,010
OTHER SERVICES & CHARGES	507	600	340	600
CAPITAL OUTLAY	-	-	-	-
TRANSFERS OUT	-	-	7,716	-
TOTAL EXPENDITURES	54,091	56,426	63,114	60,544

FY 17-18 NOTES:

Transfer from Town for Payroll	$ 9,657.00
Addition Transfer from Town for operations	9,831.00
	19,488.00

CITY OF KIOWA
FUND BUDGET SUMMARY

FUND: UTILITIES AUTHORITY FUND — FISCAL YEAR 17-18

	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL(EST) FY 16-17	BUDGET YEAR FY 17-18
ESTIMATED REVENUES:				
WATER REVENUE	224,988	230,000	230,319	280,000
SEWER REVENUE	108,392	109,500	108,594	108,000
SANITATION REVENUE	-	-	-	-
GRANT REVENUE - WASTE WATER	-	-	-	-
GRANT REVENUE - WATER PLANT	-	-	-	-
LOAN PROCEEDS - WATER PLANT	-	-	-	-
WATER TAPS	-	-	-	-
SEWER TAPS	150	-	-	-
PENALITIES	9,188	9,000	8,443	8,500
OP CREDITS	-	-	(1,048)	-
RECONNECT FEES	1,280	1,400	1,594	1,500
INTEREST	422	450	487	500
MISCELLANEOUS REVENUE	821	750	2,606	2,500
DONATION - CHOCTAW NATION	-	-	-	-
TOTAL REVENUE	345,239	351,100	350,995	401,000
TRANSFERS IN:	8,876	6,400	70,589	1,000
USE OF FUND BALANCE	33,059	(0)	1,449	68,949
TOTAL RESOURCES	387,174	357,500	423,033	470,949
PROPOSED EXPENDITURES:				
ADMIN:				
PERSONAL SERVICES	102,414	85,498	124,688	144,994
MATERIAL AND SUPPLIES	299	125	383	350
OTHER SERVICES AND CHARGES	17,931	57,671	71,007	69,122
TOTAL ADMIN	120,644	143,294	196,078	214,466
WATER:				
MATERIAL AND SUPPLIES	47,455	46,123	66,540	61,700
OTHER SERVICES AND CHARGES	47,511	40,375	72,156	61,975
CAPITAL OUTLAY	1,600	-	13,600	36,000
DEBT SERVICE	65,208	65,208	65,208	65,208
TOTAL WATER	161,774	151,708	217,504	224,883
SEWER:				
MATERIAL AND SUPPLIES	43,830	50,450	800	5,500
OTHER SERVICES AND CHARGES	10,858	12,049	8,593	24,600
CAPITAL OUTLAY	49,945	-	-	1,500
TOTAL SEWER	104,633	62,499	9,393	31,600
TRANSFERS OUT:	123	-	58	-
TOTAL EXPENDITURES	387,174	357,500	423,033	470,949

FY 16-17 NOTES:

Capital Outlay:

Water - computer system	5,000
Water - building for blown down motors	6,000
Water- hose & screens for lake pumps	25,000
Sewer - roof for sewer plant building	1,500
Total Capital Outlay	37,500

DEPARTMENTAL BUDGET SUMMARIES

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: ANIMAL CONTROL FUND: GENERAL FY 17-18

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	-	-	-	-
MATERIALS & SUPPLIES	47	1,500	66	250
OTHER SERVICES & CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	47	1,500	66	250

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)		

FY 17-18 PROPOSED CHANGES IN SERVICE:

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: ATTORNEY FUND: GENERAL FY 17-18

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	12,000	12,000	13,333	13,000
MATERIALS & SUPPLIES	-	-	-	-
OTHER SERVICES & CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	12,000	12,000	13,333	13,000

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)		

FY 17-18 PROPOSED CHANGES IN SERVICE:

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: CLERK FUND: GENERAL FY 17-18

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	14,941	15,512	17,967	15,512
MATERIALS & SUPPLIES	-	-	-	-
OTHER SERVICES & CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	14,941	15,512	17,967	15,512

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	1	1

FY 17-18 PROPOSED CHANGES IN SERVICE:

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: COUNCIL FUND: GENERAL FY 17-18

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	12,912	15,401	13,349	13,672
MATERIALS & SUPPLIES	-	-	-	-
OTHER SERVICES & CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	12,912	15,401	13,349	13,672

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)		

FY 17-18 PROPOSED CHANGES IN SERVICE:

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: FIRE FUND: GENERAL FY 17-18

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	2,020	1,120	-	720
MATERIALS & SUPPLIES	7,276	8,000	5,260	8,000
OTHER SERVICES & CHARGES	11,724	15,500	12,825	10,500
CAPITAL OUTLAY	4,995	10,500	-	18,000
DEBT SERVICE	-	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL	26,015	35,120	18,085	37,220

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	NA	NA

FY 17-18 PROPOSED CHANGES IN SERVICE:

Capital Outlay:	
Bunker Gear	$16,000
Radios	1,000
New computer	1,000
Total	$18,000

All employees are volunteers in the fire department

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: GEN GOVERNMENT FUND: GENERAL FY 17-18

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	108,619	127,000	118,496	149,200
MATERIALS & SUPPLIES	7,502	10,900	4,729	5,500
OTHER SERVICES & CHARGES	125,059	167,215	167,804	152,438
CAPITAL OUTLAY	18,620	30,000	30,992	28,275
DEBT SERVICE	-	-	-	-
TRANSFER OUT	22,809	22,000	39,751	22,323
TOTAL	282,609	357,115	361,772	357,736

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	0	0

FY 17-18 PROPOSED CHANGES IN SERVICE:

Capital Outlay:

ADA Improvements	10,000
New Server at City Hall	5,000
New Financial Software	13,275
	28,275

Transfers Out:

Community Building Fund (Hotel/Motel)	1,000
Cemetery Care Fund (Hotel/Motel)	1,000
KPWA (Hotel/Motel)	1,000
Nutrition Fund (Operations)	19,323
KPWA (Operations)	-
	22,323

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: JUDGE　　FUND: GENERAL　　FY 17-18

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	3,600	3,600	4,000	4,000
MATERIALS & SUPPLIES	-	-	-	-
OTHER SERVICES & CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	3,600	3,600	4,000	4,000

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	-	-

FY 17-18 PROPOSED CHANGES IN SERVICE:

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: POLICE | FUND: GENERAL | FY 17-18

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	214,071	230,559	253,351	248,993
MATERIALS & SUPPLIES	29,301	35,000	48,408	46,400
OTHER SERVICES & CHARGES	39,311	101,850	88,075	92,950
CAPITAL OUTLAY	16,710	45,000	-	35,000
DEBT SERVICE	-	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL	299,393	412,409	389,834	423,343

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	6.0	8.0

FY 17-18 PROPOSED CHANGES IN SERVICE:

Capital Outlay:
1 new Chevy Tahoe or Explorer $35,000

Total 35,000

Personnel Changes:
Change to 6 FT officers and 1 PT
$400 a month increase in pay for Police officers and $800 a month increase for Police Chief

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: STREETS & MAINTENANCE **FUND: GENERAL** **FY 17-18**

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	76,064	81,909	71,964	76,210
MATERIALS & SUPPLIES	15,266	15,100	13,426	15,600
OTHER SERVICES & CHARGES	8,885	20,000	9,173	14,300
CAPITAL OUTLAY	8,300	-	-	19,000
TRANSFERS OUT	-	-	-	-
TOTAL	108,515	117,009	94,563	125,110

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	3	3

FY 17-18 PROPOSED CHANGES IN SERVICE:

Capital Outlay:	
2 - Used Trucks	15,000
1 - Skid Steer	4,000
Total	$19,000

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: TREASURER   FUND: GENERAL   FY 17-18

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	15,247	15,834	20,071	14,958
MATERIALS & SUPPLIES	-	-	-	-
OTHER SERVICES & CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	15,247	15,834	20,071	14,958

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	1	1

FY 17-18 PROPOSED CHANGES IN SERVICE:

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: **SANITATION** **FUND:** **GENERAL** **FY 17-18**

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-
OTHER SERVICES & CHARGES	77,269	92,000	78,742	81,000
CAPITAL OUTLAY	-	-	-	-
TOTAL	77,269	92,000	78,742	81,000

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)		

FY 17-18 PROPOSED CHANGES IN SERVICE:

DEPARTMENT BUDGET SUMMARY

DEPARTMENT: EMERGENCY MANAGEMENT FUND: GENERAL FY 17-18

EXPENDITURE CLASSIFICATION	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
PERSONAL SERVICES	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-
OTHER SERVICES & CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	-	-	-	-

	FY 16-17	FY 17-18
NUMBER OF EMPLOYEES (FULL-TIME EQUIVALENTS)	-	-

FY 17-18 PROPOSED CHANGES IN SERVICE:

DETAIL BUDGET WORKSHEETS

FUND: GENERAL FUND ACCT. CODE	ACCOUNT TITLE	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL FY 16-17 as of March 2017	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
01-4050	SALES TAX	122,627	124,000	91,570	122,094	120,750
01-4060	USE TAX	22,520	20,000	12,330	16,440	16,000
01-4070	FRANCHISE TAX	19,755	20,000	16,600	22,133	22,150
01-4080	HOTEL/MOTEL TAX	4,459	4,200	2,170	2,893	3,000
01-4110	Commercial Vehicle Tax	-	-	459	-	-
01-4120	ALCOHOLIC BEVERAGE TAX	5,432	5,700	4,493	5,991	5,900
01-4130	TOBACCO TAX	2,497	2,600	1,841	2,455	2,500
01-4150	GRANT REVENUE	4,290	-	1,909	2,545	-
01-4220	TRASH	90,933	92,000	59,587	79,450	81,000
01-4280	CEMETERY	80	100	300	400	300
01-4300	POLICE FINES	394,104	305,000	221,295	295,060	325,000
01-4310	FORFEITURES	-	-	1,490	1,987	-
01-4320	DEFERMENT AND ADMIN FEE	493,799	385,000	307,300	409,734	412,000
01-4340	COURT COLLECTION FEE	(144)	-	(1,080)	(1,440)	-
01-4350	RETURNED CHECK FEE	-	-	-	-	-
01-4360	DRUG AND ALCOHOL EDUCATION FEE	6,734	6,000	2,603	3,470	3,500
01-4370	POLICE FINES - OLD DEBT	3,339	-	2,723	3,631	-
01-4380	DEFER/ADMIN - OLD DEBT	2,644	-	1,098	1,464	-
01-4390	TECHNOLOGY FEE	43,508	50,000	53,074	70,765	60,000
01-4395	IMPOUND FEE	-	-	-	-	-
01-4400	INTEREST INCOME	2,665	2,700	2,543	3,391	3,500
01-4500	MISCELLANOUS INCOME	55,760	60,000	23,530	31,374	30,000
01-4600	DONATIONS - GENERAL	-	-	750	1,000	-
01-4610	DONATIONS - FIRE	2,100	-	200	267	-
01-4620	DONATIONS - POLICE	2,850	-	-	-	-
01-4630	MISCELLANOUS INCOME-POLICE	1,293	-	-	-	-
01-4700	LICENCES	-	-	20	27	-
01-4710	OCCUPATIONAL TAX	215	200	135	180	200
01-4800	LOAN PROCEEDS	-	-	-	-	-
01-4900	TRANSFERS IN	4,220	-	5,787	7,716	-
	TOTAL REVENUE	1,285,680	1,077,500	812,729	1,083,027	1,085,800
01-ANIMALCTRL-5200	MATERIALS	47	1,500	49	66	250
	Total Animal Control Expense	47	1,500	49	66	250
01-ATTORNEY-5100	SALARIES & WAGES	12,000	12,000	10,000	13,333	12,000
01-ATTORNEY-5155	MISCELLANEOUS EXPENSE	-	-	900	-	1,000
	Total Attorney Expense	12,000	12,000	10,900	13,333	13,000
01-CLERK-5100	SALARIES & WAGES	13,800	14,310	12,443	16,591	14,310
01-CLERK-5110	FICA & MEDICARE EXPENSE	1,056	1,095	952	1,269	1,095
01-CLERK-5120	UNEMPLOYMENT TAX	85	107	80	107	107
	Total Clerk Expense	14,941	15,512	13,475	17,967	15,512
01-COUNCIL-5100	SALARIES & WAGES	12,030	14,460	9,300	12,400	12,700
01-COUNCIL-5110	FICA & MEDICARE EXPENSE	882	941	711	949	972
01-COUNCIL-5120	UNEMPLOYMENT TAX	-	-	-	-	-
	Total Council Expense	12,912	15,401	10,011	13,349	13,672

FUND: GENERAL FUND ACCT. CODE	ACCOUNT TITLE	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL FY 16-17 as of March 2017	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
01-FIRE-5100	SALARIES & WAGES	1,300			-	-
01-FIRE-5135	RUN INCENTIVE	-	-	-	-	-
01-FIRE-5140	INSURANCE	-	400	-	-	-
01-FIRE-5170	FIRE PENSION	720	720	660		720
	Personal Services	2,020	1,120	660	-	720
01-FIRE-5200	MATERIALS	4,169	4,500	1,116	1,488	2,000
01-FIRE-5210	GAS /MILEAGE	2,432	2,500	1,797	2,396	4,500
01-FIRE-5220	OFFICE SUPPLIES	675	1,000	1,032	1,376	1,500
01-FIRE-5230	NEWSPAPER	-	-	-	-	-
01-FIRE-5240	UNIFORMS	-	-	-	-	-
	Materials and Supplies	7,276	8,000	3,945	5,260	8,000
01-FIRE-5300	REPAIRS & MAINTENANCE	1,186	2,000	1,435	1,914	2,000
01-FIRE-5305	TELEPHONE & UTILITIES	6,262	7,000	5,048	6,731	1,500
01-FIRE-5320	TRAINING & TRAVEL	-	1,500	-	-	1,500
01-FIRE-5330	PROFESSIONAL FEES	-	-	-	-	-
01-FIRE-5335	CONTRACT SERVICES	1,920	2,000	1,965	2,620	3,000
01-FIRE-5355	MISCELLANEOUS EXPENSE	2,356	3,000	1,170	1,560	2,500
01-FIRE-5360	SHIPPING	-	-	-	-	-
	Other Services and Charges	11,724	15,500	9,619	12,825	10,500
01-FIRE-5400	CAPITAL OUTLAY	4,995	10,500	-		18,000
01-FIRE-5500	DEBT SERVICE	-	-	-	-	-
	Total Fire Expense	26,015	35,120	14,224	18,085	37,220
01-GEN GOVT-5100	SALARIES & WAGES	-	-	-	-	-
01-GEN GOVT-5110	FICA & MEDICARE EXPENSE	3	-	-	-	-
01-GEN GOVT-5115	OK STATE TAX	-	-	-	-	-
01-GEN GOVT-5120	UNEMPLOYMENT TAX	-	-	3	3	-
01-GEN GOVT-5130	WORKERS COMP EXPENSE	15,958	24,000	14,034	14,034	20,000
01-GEN GOVT-5140	HEALTH INSURANCE	86,481	95,000	73,698	98,264	123,000
01-GEN GOVT-5145	DENTAL INSURANCE	6,177	8,000	4,646	6,195	6,200
01-GEN GOVT-5150	401(k) MATCHING EXPENSE	-	-	-	-	-
	Personal Services	108,619	127,000	92,381	118,496	149,200
01-GEN GOVT-5200	MATERIALS	410	1,000	171	228	500
01-GEN GOVT-5210	GAS /MILEAGE	301	400	773	1,030	1,000
01-GEN GOVT-5215	RUN INCENTIVE FIRE DEPT	-	-	-	-	-
01-GEN GOVT-5220	OFFICE SUPPLIES	4,039	3,000	1,962	2,616	3,000
01-GEN GOVT-5230	NEWSPAPER	2,752	1,500	641	855	1,000
01-GEN GOVT-5235	FIREWORKS	-	5,000	-	-	-
	Materials and Supplies	7,502	10,900	3,547	4,729	5,500
01-GEN GOVT-5300	REPAIRS & MAINTENANCE	8,148	5,000	9,885	13,180	10,000
01-GEN GOVT-5305	TELEPHONE & UTILITIES	23,986	27,000	18,965	25,287	27,000
01-GEN GOVT-5310	BANK SERVICE CHARGE	731	1,000	747	996	1,000
01-GEN GOVT-5320	TRAINING & TRAVEL	-	1,500	-	-	-
01-GEN GOVT-5325	ACCOUNTING & AUDIT	25,114	30,000	18,837	25,116	26,000
01-GEN GOVT-5330	PROFESSIONAL FEES	4,995	7,500	6,867	9,156	9,000
01-GEN GOVT-5335	CONTRACT SERVICES	2,381	3,000	4,195	5,593	6,000
01-GEN GOVT-5340	INDIAN SUMMER FESTIVAL		-	3,408	3,408	3,500
01-GEN GOVT-5350	LIABILITY INSURANCE	47,756	65,000	48,378	64,504	50,000
01-GEN GOVT-5355	MISCELLANEOUS EXPENSE	11,122	20,315	9,908	13,211	12,438
01-GEN GOVT-5360	UNIFORMS	796	800	1,014	1,353	1,500
01-GEN GOVT-5500	VACATION PAY OUT SAVINGS	-	6,000	4,500	6,000	6,000
01-GEN GOVT-5910	COMMERCIAL INSURANCE	-	-	-	-	-
01-GEN GOVT-5920	SHIPPING	30	100	-	-	-
	Other Services and Charges	125,059	167,215	126,705	167,804	152,438

FUND: GENERAL FUND ACCT. CODE	ACCOUNT TITLE	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL FY 16-17 as of March 2017	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
01-GEN GOVT-5400	CAPITAL OUTLAY	18,620	30,000	23,244	30,992	28,275
01-GEN GOVT-5405	C O. - SEWER PROJECT	-	-		-	-
	Capital Outlay	18,620	30,000	23,244	30,992	28,275
01-GEN GOVT-5500	DEBT SERVICE	-	-	-	-	-
01-GEN GOVT-5900	TRANSFERS OUT	22,809	22,000	29,814	39,751	22,323
	Total General Government Expense	282,609	357,116	275,690	361,772	357,736
01-JUDGE-5100	SALARIES & WAGES	3,600	3,600	3,000	4,000	4,000
01-POLICE-5100	SALARIES & WAGES	197,396	212,247	173,441	231,255	228,119
01-POLICE-5105	LEVY/PD	-	-	-	-	-
01-POLICE-5110	FICA & MEDICARE EXPENSE	15,140	16,237	13,268	17,691	17,451
01-POLICE-5120	UNEMPLOYMENT TAX	871	1,400	2,000	2,667	1,488
01-POLICE-5130	WORKERS COMP EXPENSE	21	-	-	-	-
01-POLICE-5140	HEALTH INSURANCE	-	-	(0)	-	-
01-POLICE-5150	401(k) MATCHING EXPENSE	643	675	1,304	1,738	1,935
01-POLICE-5160	UNIFORM ALLOWANCE	-	-	-	-	-
01-POLICE-5170	NEWS PAPER/ADVERTISEMENT	-		-	-	-
	Personal Services	214,071	230,559	190,013	253,351	248,993
01-POLICE-5200	MATERIALS	7,123	9,600	19,186	25,582	20,000
01-POLICE-5205	UNIFORMS	-	2,400	-	-	2,400
01-POLICE-5210	GAS /MILEAGE	18,469	20,000	14,923	19,897	21,000
01-POLICE-5220	OFFICE SUPPLIES	3,709	3,000	2,197	2,929	3,000
	Materials and Supplies	29,301	35,000	36,306	48,408	46,400
01-POLICE-5300	REPAIRS & MAINTENANCE	17,696	20,000	19,785	26,380	25,000
01-POLICE-5305	TELEPHONE & UTILITIES	6,158	6,500	4,896	6,528	7,200
01-POLICE-5310	BANK SERVICE CHARGE	140	200	20	27	50
01-POLICE-5320	TRAINING & TRAVEL	-	3,000	1,016	-	2,500
01-POLICE-5330	PROFESSIONAL FEES	3,738	1,500	3,045	4,060	5,000
01-POLICE-5335	CONTRACT SERVICES	3,920	5,000	3,920	5,227	4,100
01-POLICE-5340	K-9 EXPENSES	3,381	4,500	7,263	9,684	5,000
01-POLICE-5350	LIABILITY INSURANCE	-	-	-	-	-
01-POLICE-5355	MISCELLANEOUS EXPENSE	4,174	5,000	4,139	5,519	5,500
01-POLICE-5360	DRUG & ALCOHOL EDUCATION EXP	64	6,000	-	-	3,500
01-POLICE-5365	TECHNOLOGY SERVICES	-	50,000	22,941	30,568	35,000
01-POLICE-5950	FREIGHT CHARGES	40	150	46	62	100
01-POLICE-	INTEREST EXPENSE	-	-	-	-	-
	Other Services and Charges	39,311	101,850	67,071	88,075	92,950
01-POLICE-5400	CAPITAL OUTLAY	16,710	45,000	50,108	-	35,000
01-POLICE-5500	DEBT SERVICE	-	-	-	-	-
	Total Police Expense	299,393	412,409	343,498	389,834	423,343

FUND: GENERAL FUND ACCT. CODE	ACCOUNT TITLE	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL FY 16-17 as of March 2017	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
01-STREET-5100	SALARIES & WAGES	70,128	75,600	48,804	65,072	70,280
01-STREET-5110	FICA & MEDICARE EXPENSE	5,365	5,784	3,734	4,978	5,376
01-STREET-5120	UNEMPLOYMENT TAX	571	525	414	553	554
01-STREET-5130	WORKERS COMP EXPENSE	-	-	9	-	-
01-STREET-5150	401(k) MATCHING EXPENSE	-	-	1,134	1,361	-
	Personal Services	76,064	81,909	54,095	71,964	76,210
01-STREET-5200	MATERIALS	2,929	3,000	2,671	3,561	3,500
01-STREET-5210	GAS /MILEAGE	12,322	12,000	7,399	9,865	12,000
01-STREET-5215	FREIGHT	15	100	-	-	100
01-STREET-5220	OFFICE SUPPLIES	-	-	-	-	-
	Materials and Supplies	15,266	15,100	10,070	13,426	15,600
01-STREET-5300	REPAIRS & MAINTENANCE	5,883	15,000	4,982	6,642	10,000
01-STREET-5305	TELEPHONE & UTILITIES	1,245	1,500	1,354	1,805	2,000
01-STREET-5320	TRAINING AND TRAVEL	-	1,500	-	-	1,500
01-STREET-5330	PROFESSIONAL FEES	-	-	-	-	-
01-STREET-5355	MISCELLANEOUS EXPENSE	1,757	2,000	544	726	800
01-STREET-5950	STREET-5950	-	-	-	-	-
	Other Services and Charges	8,885	20,000	6,880	9,173	14,300
01-STREET-5400	STREET CAPITAL OUTLAY	8,300		-	-	19,000
01-STREET-5900	TRANSFER OUT	2,365		-	-	-
	Total Street Expense	110,880	117,009	71,045	94,563	125,110
01-TRASH-5345	TRASH	77,269	92,000	59,056	78,742	81,000
01-TREAS-5100	SALARIES & WAGES	13,800	14,310	13,675	18,233	13,800
01-TREAS-5110	FICA & MEDICARE EXPENSE	1,056	1,095	1,046	1,395	1,056
01-TREAS-5120	UNEMPLOYMENT TAX	85	107	91	122	102
01-TREAS-5150	401(k) MATCHING EXPENSE	306	322	241	321	-
	Total Treasurer Expense	15,247	15,834	15,053	20,071	14,958
01-EMG MGMT-5200	MATERIALS	-		-	-	-
01-EMG MGMT-5220	OFFICE SUPPLIES	-	-	-	-	-
	Materials and Supplies	-	-	-	-	-
01-EMG MGMT-5360	TRAINING AND TRAVEL	-		-	-	-
01-EMG MGMT-5355	MISCELLANEOUS EXPENSE	-		-	-	-
	Other Services and Charges	-	-	-	-	-
	Total Emergency Management Expense	-	-	-	-	-
	TOTAL EXPENSES	854,913	1,077,500	816,002	1,011,782	1,085,800
	Net Income (Loss)	430,767	-	(3,273)	71,245	(0)

TOWN OF KIOWA
PERSONAL SERVICE WORKSHEET
for year 2017-2018

	Title	Gross Wages per pay period	Monthly Wages	Annual Wages	(7.65% of G.W.) Soc Sec & Medicare - ER	(1% of G.W. up to $17,700) SUTA - ER	(3% Match) 401K-ER	Yearly Total	Workmen's Comp (5%)
POLICE DEPT									-
Jess Wilson	Police Chief - K-9	1,750.00	3,500.00	42,000.00	3,213.00	177.00	1,260.00	46,650.00	2,100.00
Fred Hart	Police Officer	1,250.00	2,500.00	30,000.00	2,295.00	177.00	-	32,472.00	1,500.00
Brandon M. Baker	Police Officer	1,250.00	2,500.00	30,000.00	2,295.00	177.00	-	32,472.00	1,500.00
Troy Miller	Police Officer	1,250.00	2,500.00	30,000.00	2,295.00	177.00	-	32,472.00	1,500.00
Anthony M. Richison	Police Officer	1,250.00	2,500.00	30,000.00	2,295.00	177.00	-	32,472.00	1,500.00
Supervisor	Police Officer	200.00	400.00	4,800.00	367.20	48.00	-	5,215.20	240.00
Joe Riddle	PT	192.00	384.00	4,608.00	352.51	46.00		5,006.51	230.40
Mary Powell	Court Clerk	937.13	1,874.26	22,401.12	1,720.57	177.00	674.73	25,063.42	1,124.56
Naomi Hamelin	Deputy Court Clerk - PT	780.00	1,560.00	18,720.00	1,432.08	177.00	-	20,329.08	936.00
Holiday Pay		-	-	8,000.00	612.00	80.00	-	8,692.00	400.00
Overtime		-	-	7,500.00	573.75	75.00	-	8,148.75	375.00
	Total for Police Department	8,859.13	17,718.26	228,119.12	17,451.11	1,488.00	1,934.73	248,992.97	11,405.96

Note: Police Officers were given a $400 a month increase and the Police Chief a $800 a month increase. 1 FT officer was dismissed with a possibility of adding a PT supervisor

	Title	Gross Wages per pay period	Monthly Wages	Annual Wages	Soc Sec & Medicare - ER	SUTA - ER	401K-ER	Yearly Total	Workmen's Comp (5%)
MAINTENANCE									
Aaron W. Ellis	Maintenance Supervisor	1,100.00	2,200.00	26,400.00	2,019.60	177.00	-	28,596.60	1,320.00
Trevor D. Mitchell	Maintenance / AC	995.00	1,990.00	23,880.00	1,826.82	177.00	-	25,883.82	1,194.00
Trevor Wilcox	Maintenance/PWA	625.00	1,250.00	15,000.00	1,147.50	150.00	-	16,297.50	750.00
Holiday Pay					-	-	-	-	-
Overtime				5,000.00	382.50	50.00	-	5,432.50	250.00
	Total for Street	2,720.00	5,440.00	70,280.00	5,376.42	554.00	-	76,210.42	3,514.00
COUNCIL									
Sirena Johnston	Mayor		300.00	3,600.00	275.40	-	-	3,875.40	
Ned Naugle			150.00	1,800.00	137.70	-	-	1,937.70	
Regina VanBlaircom			150.00	1,800.00	137.70	-	-	1,937.70	
Bob Ramey			150.00	1,800.00	137.70	-	-	1,937.70	
Karon Sexton			150.00	1,800.00	137.70			1,937.70	
(Special meeting pay is $50 for Mayor & $35 for council members) (Estimate 10 meetings @ $190 if all attend)								-	
Special Meetings				1,900.00	145.35	-		2,045.35	
Total for Council			900.00	12,700.00	971.55	-	-	13,671.55	
CLERK									
Deanna Sexton	Town Clerk (1/2 of Salary)	446.25	892.50	10,710.00	819.32	107.00	-	11,636.32	535.50
Deanna Sexton			300.00	3,600.00	275.40	-	-	3,875.40	
	Total for Clerk	446.25	1,192.50	14,310.00	1,094.72	107.00	-	15,511.72	
TREASURER									
Carla Lawson	Treasurer (1/2 of Salary)	425.00	850.00	10,200.00	780.30	102.00	-	11,082.30	510.00
Carla Lawson			300.00	3,600.00	275.40	-	-	3,875.40	
	Total for Treasurer	425.00	1,150.00	13,800.00	1,055.70	102.00	-	14,957.70	15,965.46
									-
									3,789.80
									-
									-
							Total payroll and WC cost	395,126.61	19,755.26

ACCT. CODE	ACCOUNT TITLE	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL FY 16-17 as of March 2017	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
FUND: STREET & ALLEY FUND						
02-4100	GAS EXCISE TAX	1,316	1,300	882	1,175	1,200
02-4110	COMMERCIAL VEHICLE TAX	5,105	5,160	3,197	4,262	4,300
02-4115	2% TAX REVENUE ROADS	81,752	82,550	61,047	81,398	80,500
02-4400	INTEREST INCOME	-	-	-	-	-
02-4500	MISC INCOME	7,300	-	-	-	-
02-4600	GRANT REVENUE	60,031				
02-4900	TRANSFERS IN	-	-	-	-	-
	TOTAL REVENUE	155,504	89,010	65,125	86,833	86,000
02-5200	MAINTENANCE & OPERATIONS	9,020	10,000	-	-	10,000
02-5250	SHIPPING	-	-		-	-
	Materials and Supplies	9,020	10,000	-	-	10,000
02-5300	OTHER SERVICES & CHARGES	-	1,010	-	-	1,000
02-5310	Bad Debt Expense	-	-	-		-
		-	1,010	-	-	1,000
02-5400	CAPITAL OUTLAY	-	78,000	-	-	75,000
02-5900	TRANFERS OUT	-	-	-	-	-
	TOTAL EXPENSES	9,020	89,010	-	-	86,000
		146,484	-	65,125	86,833	-
FUND: COMMUNITY BUILDING FUND						
03-4000	RENTAL INCOME	260	350	420	560	400
03-4400	INTEREST INCOME	24	25	22	29	30
03-4410	REFUND DEPOSIT	-	-	-	-	-
03-4500	MISCELLANEOUS	4,164	-	-	-	-
03-4900	TRANSFERS IN (1/3 of Motel Tax)	1,486	1,400	767	1,022	1,000
	TOTAL REVENUE	5,934	1,775	1,208	1,611	1,430
03-5200	MAINTENANCE & OPERATIONS	394	1,675	-	-	1,330
03-5300	OTHER SERVICES & CHARGES	20	100	-	-	100
03-5400	CAPITAL OUTLAY	-	-	-	-	-
	TOTAL EXPENSES	414	1,775	-	-	1,430

ACCT. CODE	ACCOUNT TITLE	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL FY 16-17 as of March 2017	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
FUND: CEMETERY CARE FUND						
04-4280	CEMETERY REVENUE	40	100	125	167	150
04-4400	INTEREST INCOME	382	400	349	466	500
04-4500	MISC INCOME	1	-	-	-	-
04-4900	TRANSFERS IN (1/3 of Motel Tax)	1,486	1,400	723	964	1,000
	TOTAL REVENUE	1,909	1,900	1,197	1,597	1,650
04-5200	MAINTENANCE & OPERATIONS	-	1,900	-	-	1,650
04-5300	OTHER SERVICES & CHARGES		-	-	-	-
04-5900	TRANSFER OUT	4,097		-		-
	TOTAL EXPENSES	4,097	1,900	-	-	1,650
FUND: NUTRITION FUND						
05-4150	GRANT REVENUE	37,647	43,526	28,637	38,183	41,056
05-4500	MISC INCOME	1,048	100	-	-	
05-4900	TRANSFERS IN	13,326	12,800	19,608	26,143	19,488
	TOTAL REVENUE	52,021	56,426	48,245	64,326	60,544
05-5100	SALARIES & WAGES	46,368	48,370	35,930	47,907	52,233
05-5110	FICA & MEDICARE EXPENSE	3,564	3,701	2,789	3,719	3,463
05-5120	UNEMPLOYMENT TAX	444	484	319	425	1,238
05-5130	WORKERS COMPENSATION	-	-	-	-	-
05-5145	LIFE INSURANCE COL POST	73	-	-	-	-
	Personal Services	50,449	52,555	39,038	52,051	56,934
05-5200	MAINTENANCE & OPERATIONS	-	-	-	-	-
05-5250	UTILLITIES	3,135	3,271	2,256	3,007	3,010
	Materials and Supplies	3,135	3,271	2,256	3,007	3,010
05-5300	OTHER SERVICES & CHARGES	507	600	255	340	600
05-5900	TRANSFERS OUT	-	-	5,787	7,716	-
	TOTAL EXPENSES	54,091	56,426	47,335	63,114	60,544
						(0)

Nutrtion Payroll
FY 17-18

Name	Title	Hourly Rate	Hours per day	Hours per Pay period	Gross Wages per pay period	Monthly Wages	Annual Wages	SS & MEDIC - ER (7.65% of G.W.)	ER (1% of G.W. up to $17,700)	Workmen's Compensation (5%)	Yearly Total
Genice Maybray	Site manager	10.25	6.00	60	615.00	1,230.00	14,760.00	1,129.14	148	738.00	16,775.14
Cecil Herron	Van Driver/Custodian	9.08	4.00	40	363.20	726.40	8,716.80	666.84	872	435.84	10,691.48
Marianna Herron	Cook	9.08	5.00	50	454.00	908.00	10,896.00	833.54	109	544.80	12,383.34
Jane Ross	Cook / Aide	9.08	5.00	50	454.00	908.00	10,896.00	833.54	109	544.80	12,383.34
			20.00	200	1,886.20	3,772.40	45,268.80	3,463.06	1,238.00	2,263.44	52,233.30

<u>These fees are posted to OSC</u>

Bookkeeper - City of Kiowa	50.00	600.00	-	600.00

<u>City pays approx $1.85 per hour toward Nutrition employees salary</u>

Per day cost	$ 37.00
Total number of work days	261
Yearly amount supplemented by city	$ 9,657.00
Monthly amount supplemented by city	$ 804.75
Semi-yearly transfer made in July & Jan	$ 4,828.50

FUND: PWA ACCT. CODE	FUND: PWA ACCOUNT TITLE	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL FY 16-17 as of March 2017	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
20-4200	WATER REVENUE	224,988	230,000	172,740	230,319	280,000
20-4210	SEWER REVENUE	108,392	109,500	81,446	108,594	108,000
20-4220	SANITATION REVENUE	-	-	7,632	-	-
20-4230	WATER TAPS			-	-	-
20-4240	SEWER TAPS	150	-	-	-	-
20-4250	PENALTIES	9,186	9,000	6,332	8,443	8,500
20-4260	OP CREDIT	-	-	(786)	(1,048)	-
20-4270	RECONNECT FEES	1,280	1,400	1,195	1,594	1,500
20-4400	INTEREST INCOME	422	450	365	487	500
20-4500	MISCELLANEOUS INCOME	821	750	1,954	2,606	2,500
20-4600	GRANT REVENUE - WASTEWATER		-	-	-	-
20-4650	GRANT REVENUE - WATER PLANT		-	-	-	-
20-4660	LOAN PROCEEDS - WATER PLANT	-	-	-	-	-
20+4661	DONATION CHOCTAW - SEWER	70,163				-
20-4900	TRANSFER IN	8,876	6,400	7,942	70,589	1,000
20-4910	USE OF FUND BALANCE	-		-		68,949
	TOTAL REVENUE	424,278	357,500	278,820	421,584	470,949
20-Admin - 5100	SALARIES & WAGES	92,939	78,761	85,128	113,504	133,610
20-Admin - 5110	FICA & MEDICARE EXPENSE	7,260	6,026	6,512	8,683	10,221
20-Admin - 5120	UNEMPLOYMENT TAX	372	389	867	1,155	713
20-Admin - 5130	WORKERS COMP EXPENSE	-	-	-	-	-
20-Admin - 5140	HEALTH INSURANCE	44	-	(76)	(102)	
20-Admin - 5150	401(k) MATCHING EXPENSE	1,799	322	1,086	1,448	450
	Personal Services	102,414	85,498	93,517	124,688	144,994
20-Admin - 5210	GAS / MILEAGE	299	125	287	383	350
20-Admin - 5310	BANK SERVICE CHARGES	1,288	1,150	1,164	1,552	1,550
20-Admin - 5325	ACCOUNTING & AUDIT FEES	12,652	15,000	18,820	25,093	25,000
20-Admin - 5350	LIABILITY INSURANCE	3,654	5,500	717	955	750
20-Admin - 5355	MISCELLANEOUS EXPENSE	337	200	5,688	7,585	6,000
20-Admin - 5500	VACATION COMP SAVINGS (TRFR MTHLY)	-	6,000	4,500	6,000	6,000
20-Admin - 5501	PWA SAVINGS (TRFR MONTHLY)	-	2,400	1,800	2,400	2,400
20-Admin - 5502	S.L. ASSETS REPLACE SAVINGS	-	6,167	4,625	6,167	6,167
20-Admin - 5503	SEWER DEBT SERVICE RESERVE	-	6,521	4,891	6,521	6,521
20-Admin - 5504	SEWER DEBT SERVICE	-	5,230	3,922	5,230	5,230
20-Admin - 5505	SEWER S.L. ASSET REPLACE SAVINGS	-	9,504	7,128	9,504	9,504
20-Admin - 5920	COMMERCIAL INSURANCE	-	-	-	-	-
	Other Services & Charges	17,931	57,671	53,255	71,007	69,122
20-Admin - 5900	TRANSFERS OUT	123	-	43	58	-
	Total Admin Expense	120,767	143,294	147,102	196,136	214,466
20-Sewer - 5200	MATERIALS	1,320	450	600	800	500
20-Sewer - 5220	OFFICE SUPPLIES	-	-	-	-	-
20-Sewer - 5230	CHEMICALS	42,510	50,000	-	-	5,000
	Materials and Supplies	43,830	50,450	600	800	5,500

FUND: PWA ACCT. CODE	FUND: PWA ACCOUNT TITLE	PRIOR YEAR ACTUAL FY 15-16	CURRENT YEAR BUDGET FY 16-17	CURRENT YEAR ACTUAL FY 16-17 as of March 2017	CURRENT YEAR ACTUAL (EST) FY 16-17	BUDGET YEAR FY 17-18
20-Sewer - 5300	REPAIRS & MAINTENANCE	411	500	-	-	500
20-Sewer - 5305	TELEPHONE & UTILITIES	8,755	9,000	6,121	8,161	8,500
20-Sewer - 5330	PROFESSIONAL FEES	-	-	-	-	-
20-Sewer - 5335	CONTRACT SERVICES	900	1,200	-	-	15,000
20-Sewer - 5355	MISCELLANEOUS EXPENSE	719	1,249	324	432	500
20-Sewer - 5910	FREIGHT COST	73	100	-	-	100
	Other Services & Charges	10,858	12,049	6,445	8,593	24,600
20-Sewer - 5400	CAPITAL OUTLAY	-	-	-	-	1,500
20-Sewer - 5420	WASTEWATER IMPROVEMENTS-RD	49,945		-	-	-
	Capital Outlay	49,945	-	-	-	1,500
	Total Sewer Expense	104,633	82,499	7,045	9,393	31,600
20-Water - 5200	MATERIALS	1,548	950	5,714	7,619	6,000
20-Water - 5220	OFFICE SUPPLIES	1,353	1,250	167	223	500
20-Water - 5230	CHEMICALS	37,913	38,673	37,511	50,015	45,000
20-Water - 5235	WATER SAMPLES	6,643	7,250	6,108	8,144	9,500
20-Water - 5240	ADD/WATER INFO	-	-	405	539	700
	Materials and Supplies	47,455	48,123	49,905	66,540	61,700
20-Water - 5300	REPAIRS & MAINTENANCE	12,612	7,000	26,233	34,977	25,000
20-Water - 5305	TELEPHONE & UTILITIES	18,140	18,000	14,684	19,579	20,000
20-Water - 5315	TESTING - EPA - OTHER	-	-	-	-	-
20-Water - 5320	TRAINING & TRAVEL	-	1,000	-	-	1,000
20-Water - 5330	PROFESSIONAL FEES	1,625	2,200	85	113	200
20-Water - 5335	CONTRACT SERVICES	1,200	1,600	1,200	1,200	1,500
20-Water - 5340	RENEWAL & WATER FEES	7,914	5,000	7,654	10,205	9,500
20-Water - 5355	MISCELLANEOUS EXPENSE	5,620	5,500	4,531	6,041	4,700
20-Water - 5910	FREIGHT COST	400	75	31	41	75
	Other Services & Charges	47,511	40,375	54,418	72,156	61,975
20-Water - 5400	CAPITAL OUTLAY	1,600		-	-	38,000
20-Water - 5420	WATER PLANT IMPROVEMENTS	-	-	-	13,600	-
	Capital Outlay	1,600	-	-	13,600	38,000
20-Water - 5500	DEBT SERVICE	65,208	65,208	48,906	65,208	65,208
	Total Water Expense	161,774	151,706	153,229	217,504	224,883
	TOTAL EXPENSES	387,174	357,500	307,376	423,033	470,949
	Net Income (Loss)	37,104	(0)	(28,556)	(1,449)	0.00

Town of Kiowa
Public Works Personnel Services - no increase
for year 2017-2018

Name	Title	Gross Wages per pay period	Monthly Wages	Annual Wages	SS & MEDIC - ER (7.65% of G.W.)	SUTA - ER (1% of G.W. up to $17,700)	3% Employer Match 401K	Yearly Total	Workmen's Comp 5%	Total Costs
Justin Jewell	PWA Supervisor	1,583.34	3,166.68	38,000.16	2,907.01	177.00	-	41,084.17	1,900.01	
Vincent Lott	PWA Supervisor	1,800.00	3,600.00	43,200.00	3,304.80	177.00	-	46,681.80	2,160.00	
Trevor Wilcox	PWA Plant Operator	625.00	1,250.00	15,000.00	1,147.50	150.00	450.00	16,747.50	750.00	
Deanna Sexton	Town Clerk (50%)	446.25	892.50	10,710.00	819.32	107.00	-	11,636.32	535.50	
Carla Lawson	Treasurer (50%)	425.00	850.00	10,200.00	780.30	102.00		11,082.30	510.00	
Holiday Pay		-	-	5,000.00	382.50	-	-	5,382.50	250.00	
Overtime		-	-	11,500.00	879.75	-	-	12,379.75	575.00	
	Totals	4,879.59	9,759.18	133,610.16	10,221.18	713.00	450.00	144,994.34	6,680.51	151,674.85