

TOWN OF KIOWA, OKLAHOMA

Fiscal Year 2022 / 2023 Annual Budget

BUDGET MEMO

June 14, 2022

The 2022/2023 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 ~\$21,946 in tax revenues.
- ❖ The budget includes 0% rate increases for all utility services at this time.
- ❖ No retirement is budgeted, except police officers, at an expected cost, to paid from restricted cash, of \$41,841.
- ❖ Capital Outlay & Special Requests are summarized by fund below:

	Budgeted	Funding Source:
General Fund Capital / Special Requests:	\$ 158,428	ARPA Grant, Restricted Cash, Operations
PWA Capital / Special Requests:	142,960	Restricted Cash, Operations
Street & Alley Capital / Special Requests:	19,000	Restricted Sales Tax
Cemetery Care Capital / Special Requests:	45,000	Restricted Cash
TOTAL CAPITAL OUTLAY	<u>\$ 365,388</u>	

- ❖ Continued Debt service payments include:

USDA Loans	Water	\$ 65,208
USDA Loans	Sewer	58,560
Total Debt Service		<u>\$ 123,768</u>

- ❖ This budget projects a net loss of <\$335,740> for fiscal year 2023. A net loss of <\$321,465> is projected for operating funds (which exclude the Street & Alley and Cemetery Care Restricted Funds).

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the fiscal year 2022/ 2023 budget was initially presented to Council on May 26, 2022 for consideration. A public hearing will be held for Tuesday, June 14, 2022.

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

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State Auditor
and Inspector

Pittsburg

TOWN OF KIOWA, OKLAHOMA
Fiscal Year 2022 - 2023 Annual Budget

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 1,740,669	\$ 1,052,548	\$ (1,320,923)	\$ -	\$ (268,374)	\$ 1,472,294
ENTERPRISE FUNDS						
PWA	\$ 318,882	\$ 564,550	\$ (617,641)	\$ -	\$ (53,091)	\$ 265,791
Total General Fund & PWA:	\$ 2,059,551	\$ 1,617,098	\$ (1,938,563)		\$ (321,465)	\$ 1,738,086
SPECIAL REVENUE FUNDS						
Limited Purpose Sales Tax-Street & Alley	\$ 184,510	\$ 92,421	\$ (62,522)	\$ -	\$ 29,900	214,410
Cemetery Care Fund	45,427	825	(45,000)	-	(44,175)	1,252
TOTAL SPECIAL REVENUE FUNDS	\$ 229,937	\$ 93,246	\$ (107,522)	\$ -	\$ (14,275)	\$ 215,662
GRAND TOTAL ALL FUNDS	\$ 2,289,488	\$ 1,710,345	\$ (2,046,085)	\$ -	\$ (335,740)	\$ 1,953,748

**Town of Kiowa
Public Works Authority**

Fiscal Year 2022 / 2023 Budget

	ACTUAL 2020 / 2021	APPROVED BUDGET 2021 / 2022	PROJECTED ACTUAL FISCAL YEAR 2021 / 2022	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
<u>Operating revenues:</u>				
Charges for services:				
Water charges	340,803	\$ 360,000	\$ 304,049	\$ 312,000
0.0% rate increase			-	-
Sewer charges	117,341	117,000	116,329	114,000
0.0% rate increase			-	-
Sanitation charges	100,981	100,000	114,118	123,000
0.0% rate increase			-	-
			-	-
Total charges for services	559,125	577,000	534,496	549,000
Administration Revenue	13,453	16,500	17,019	15,000
Miscellaneous	4,502	-	5,050	-
Total operating revenues	577,080	593,500	556,565	564,000
<u>Operating expenses:</u>				
Water Department:				
Personal services	-	-	70,798	80,875
Materials and supplies	-	-	41,582	61,775
Other services and charges	-	-	69,659	67,623
Debt Service-USDA \$5,434 / mo.	-	-	97,912	65,208
Capital Outlay	-	-	36,442	140,560
Total Water Department:	-	-	316,393	416,041
Sewer Department:				
Personal services	-	-	-	-
Materials and supplies	-	-	5,755	10,000
Other services and charges	-	-	-	-
Capital Outlay	-	-	64,219	-
Debt Service-USDA \$4,880 / mo.	-	115,000	19,520	58,560
Total Sewer Department:	-	115,000	89,494	68,560
Sanitation:				
This Other services and charges - 4% increase	-	95,000	86,503	99,840
Total Sanitation Department:	-	95,000	86,503	99,840

**Town of Kiowa
Public Works Authority**

Fiscal Year 2022 / 2023 Budget

	ACTUAL 2020 / 2021	APPROVED BUDGET 2021 / 2022	PROJECTED ACTUAL FISCAL YEAR 2021 / 2022	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
Administration Department:				
Personal services	-	103,000	-	-
Materials and supplies	-	24,000	602	800
Other services and charges	-	155,000	24,871	30,000
Capital Outlay	-	127,000	-	2,400
Total Administration Department:	-	409,000	25,473	33,200
Total operating expenses	-	619,000	517,862	617,641
Net operating income (loss)	\$ 577,080	\$ (25,500)	\$ 38,704	\$ (53,641)
<u>Nonoperating revenue :</u>				
Interest	534	500	490	550
Insurance Claims		-	49,000	-
Gain on Sale of Assets		-	15,000	-
Total nonoperating revenue	534	500	64,490	550
Net Income (loss) before contributions and transfers	577,614	(25,000)	103,193	(53,091)
Transfers In from other funds	1,029	25,000	117	-
Transfers Out to Other Funds	-	-	(6,554)	-
	1,029	25,000	(6,437)	-
Revenues and other financing sources over (under) expenditures and other uses	578,643	-	96,756	\$ (53,091)
Beginning Fund Balance (estimated)	(314,723)	263,920	263,920	318,882
Ending Fund Balance	263,920	263,920	360,676	265,791

**Town of Kiowa
General Fund**

Fiscal Year 2022 / 2023 Budget

	ACTUAL		APPROVED	PROJECTED	PROPOSED	
	2020 / 2021		BUDGET	ACTUAL	BUDGET	
			2021 / 2022	FISCAL YEAR	FISCAL YEAR	
				2021 / 2022	2022 / 2023	
<u>REVENUES:</u>						
Sales Tax - 3% Unrestricted	\$	113,435	\$	150,523	\$	144,636 130,172 *90%
Use Tax		38,358		45,165		64,202 57,782 *90%
Beverage Tax		10,510		9,459		7,859 7,073 *90%
Franchise Tax		14,375		12,938		15,332 14,000
Hotel Tax		3,088		2,779		- -
Tobacco Tax		1,730		1,557		2,768 2,491 *90%
<u>Police Income:</u>						
Police Fines		284,662		-		294,577 255,000
Deferment & Admin Fee		486,290		-		362,074 340,000
OPPRS		49,783		-		39,951 35,000
Technology Fee		52,556		-		39,079 35,000
Other Police Income		45,960		-		49,356 30,000
Fire Income		-		-		4,963 4,763
Nutrition Income		37,849		35,000		46,586 45,000
Cemetery Income-Plot Sales & Interments				-		- -
Restricted Cemetery Income-12.5%				-		- -
Other Cemetery Income				-		- -
Community Building Income		30		-		- -
Insure OK		-		-		36,735 30,433
Grant Income - ARPA						59,034 59,034 **
Other Income		75,111		35,000		11,472 5,000
Total Revenues		1,213,737		292,421		1,178,623 1,050,748
<u>EXPENDITURES</u>						
<u>General Government:</u>						
Personal Services		431,993		-		265,994 161,362
Clerk		8,620		19,500		- -
Treasurer		6,905		18,500		- -
Council		19,258		20,000		14,320 30,108
Materials & Supplies		13,154		457,181		16,312 24,750
Other Services & Charges		186,554		12,000		347,360 350,000
Capital Outlay		14,219		420,000		750 1,400
ARPA Project (undetermined)				-		- 118,068 **
Total General Government		680,703		947,181		644,736 685,688

**Town of Kiowa
General Fund**

Fiscal Year 2022 / 2023 Budget

	ACTUAL 2020 / 2021	APPROVED BUDGET 2021 / 2022	PROJECTED ACTUAL FISCAL YEAR 2021 / 2022	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
<u>Police:</u>				
Personal Services	155,177	351,000	290,448	345,884
Materials & Supplies	-	80,000	507	20,000
Uniforms	474		516	3,000
Gas / Mileage	19,419		26,451	35,000
Office Supplies	79		3,625	3,000
K-9 expenses	3,703		3,506	3,000
Other Services & Charges	73,509	115,000	68,957	-
Judge Services - \$300/month	3,747	3,600	3,600	3,600
Repairs & Maintenance	645		4,044	25,000
Telephone	-		2,773	7,200
Training & Travel	1,449		1,032	2,500
Professional Fees	705		267	1,500
Contract Services	6,150		602	-
Miscellaneous Expenses	-		5,940	5,500
Drug & Alcohol Education Exp	5,042		-	3,500
Technology Service	52,622	-	18,532	35,000
Vehicle Maintenance	-		1,675	-
Capital Outlay	114,528	60,000	7,793	1,200
Total Police	437,249	609,600	440,270	494,884
<u>Fire:</u>				
Personal Services	1,560	-	1,356	1,304
Materials & Supplies	731	30,000	7,201	-
Other Services & Charges	50,753	-	12,361	3,960
Capital Outlay	175	53,000	-	-
Total Fire	53,219	83,000	20,918	5,264
<u>Street & Alley:</u>				
Personal Services	-	101,000	45,784	-
Materials & Supplies	-	226,382	1,300	-
Other Services & Charges	-	276,745	941	-
Capital Outlay	-	135,000	70,112	-
Total Street & Alley	-	739,127	118,138	-
<u>Emergency Management</u>				
Materials & Supplies	-	50,000	-	-
Total Emergency Management	-	50,000	-	-

**Town of Kiowa
General Fund**

Fiscal Year 2022 / 2023 Budget

	ACTUAL 2020 / 2021	APPROVED BUDGET 2021 / 2022	PROJECTED ACTUAL FISCAL YEAR 2021 / 2022	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
<u>Nutrition:</u>				
Personal services	47,035	45,000	49,898	89,482
Materials & Supplies	-	21,649	6,351	7,000
Other Services & Charges	13,743	-	4,029	3,000
Capital Outlay	-	-	-	-
Total Nutrition	60,778	66,649	60,278	99,482
<u>Animal Control</u>				
Personal services	-	-	400	1,304
Materials & Supplies	-	-	-	500
Other Services & Charges	-	-	-	-
Capital Outlay	-	-	-	3,500
Total Animal Control	-	-	400	5,304
<u>Community Building:</u>				
Personal services	-	45,000	-	-
Materials & Supplies	-	21,649	-	-
Other Services & Charges	-	-	-	-
Capital Outlay	-	-	-	30,300
Total Community Building	-	66,649	-	30,300
Total expenditures	1,231,949	2,562,206	1,284,740	1,320,923
Revenue over (under) expenditures	(18,212)	(2,269,785)	(106,117)	(270,174)
<u>OTHER FINANCING SOURCES (USES)</u>				
Interest Income	10,092	8,151	1,285	1,800
Gain on Sale of Assets	-	-	5,000	-
<u>Transfers In:</u>				
S&A Transfer in to GF	-	-	118,138	-
PWA Transfer In to GF	21,109	-	-	-
Nutrition Transfer In to GF	19,132	21,000	18,207	34,446
<u>Transfers Out:</u>				
to Nutrition	(95,355)	(25,000)	(18,207)	(34,446)
to PWA	-	-	(8,014)	-
to S&A	-	-	-	-
Total Transfers:	(55,114)	(4,000)	110,124	-
Net other financing sources (uses)	(45,022)	4,151	116,409	1,800
Revenues and other financing sources over (under) expenditures and other uses	(63,234)	(2,265,634)	10,292	(268,374)
Beginning Fund Balance (estimated)	1,298,496	1,235,262	1,235,262	1,740,669
Ending Fund Balance	1,235,262	(1,030,372)	1,245,554	1,472,294

**Town of Kiowa
Limited Purpose Sales Tax-S&A Fund**

Fiscal Year 2022 / 2023 Budget

	ACTUAL 2020 / 2021	APPROVED BUDGET 2021 / 2022	PROJECTED ACTUAL FISCAL YEAR 2021 / 2022	PROPOSED BUDGET FISCAL YEAR 2022 / 2023	
<u>REVENUES:</u>					
Sales Tax - S&A - 2%	\$ -	\$ 66,608	\$ 96,424	86,782	*90%
Gas Excise Tax	423	415	1,241	1,117	*90%
Motor Vehicle Tax	8,495	3,878	4,913	4,422	*90%
Total Revenues	8,918	70,901	102,579	92,321	
<u>EXPENDITURES</u>					
Personal Services	-	-	-	33,522	
Materials & Supplies	-	-	284	5,000	
Other Services & Charges	231	472,127	-	5,000	
Capital Outlay	140,314	55,000	26,694	19,000	
Total S&A Limited Purpose Sales Tax	140,545	527,127	26,978	62,522	
Revenue over (under) expenditures	(131,627)	(456,226)	75,602	29,800	
<u>OTHER FINANCING SOURCES (USES)</u>					
Interest Income	-	-	212	100	
Transfers Out to General Fund (S&A expenses)	-	-	(118,138)	-	
Net other financing sources (uses)	-	-	(117,926)	100	
Revenues and other financing sources over (under) expenditures and other uses	(131,627)	(456,226)	(42,325)	29,900	
Beginning Fund Balance (estimated)	580,212	448,585	448,585	184,510	
Ending Fund Balance	448,585	(7,641)	406,260	214,410	

**Town of Kiowa
Cemetery Care Fund**

Fiscal Year 2022 / 2023 Budget

	ACTUAL 2020 / 2021	APPROVED BUDGET 2021 / 2022	PROJECTED ACTUAL FISCAL YEAR 2021 / 2022	PROPOSED BUDGET FISCAL YEAR 2022 / 2023
<u>REVENUES:</u>				
Restricted Income (12.5%)	1,011	\$ -	\$ 245	250
Other Income			5,000	
Total Revenues	1,011	-	5,245	250
<u>EXPENDITURES</u>				
Maintenance & Operations	65	-	-	-
Capital Improvements	-	-	-	10,000
Land Purchases	-	-	-	35,000
Total Cemetery Care	65	-	-	45,000
Revenue over (under) expenditures	946	-	5,245	(44,750)
<u>OTHER FINANCING SOURCES (USES)</u>				
Interest Income	-	-	476	575
Transfer In	1,029	-	-	-
Net other financing sources (uses)	1,029	-	476	575
Revenues and other financing sources over (under) expenditures and other uses	1,975	-	5,721	(44,175)
Beginning Fund Balance (estimated)	37,791	39,766	39,766	45,427
Ending Fund Balance	39,766	39,766	45,487	1,252

BUDGET ADOPTION RESOLUTION – FUND-BASED BUDGET

**TOWN OF KIOWA, OKLAHOMA
RESOLUTION NO. 06722**

A RESOLUTION APPROVING THE TOWN OF KIOWA, OKLAHOMA BUDGET FOR THE FISCAL YEAR 2022-2023 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, 2023 (FY 2022-2023) 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 2022-2023 Budget on the 14th day of June 2022 with total resources available in the amount of \$3,999,832 and total fund/departmental appropriations in the amount of \$2,046,085. Legal appropriations (spending/encumbering limits) are hereby established as follows:

Fund: Department	Appropriation Amount
General Fund:	
General government	\$685,688
Police	494,884
Fire	5,264
Nutrition	99,482
Animal Control	5,304
Community Building	30,300
Kiowa Public Works Authority:	
Administration	33,200
Water	416,041
Trash	99,840
Sewer	68,560
Street & Alley Fund	62,522
Cemetery Care Fund	45,000

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 2022-2023, 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 14th day of June, 2022.

TOWN OF KIOWA, OKLAHOMA


Kari Peterson, Mayor

ATTEST:


Leighanne Johnston, Clerk

