

TOWN OF FORT SUPPLY, OKLAHOMA
Fiscal Year 2022/2023 Annual Budget

BUDGET MEMO

DATE April 29, 2022

RE 2022/2023 Annual Budget

The budget includes the following highlights for fiscal year:

Sales tax has been budgeted at 90% of current year projections. All other recurring taxes are also budgeted at 90% of current year projections. If collected at 100%, that will generate about \$6,196 in additional revenue for General Fund.

The Consumer Price Index (CPI) for the south region reflected a 9.1% increase as of March 2022. That increase is the highest since 1981. The cost of commodities, and, therefore, cost of services, is increasing at a rapid rate. The Town's FY23 budget includes a 9.1% utility rate increase for Water services effective July 2022 per management request. In order to address the increasing costs noted with the 9.1% CPI, the Town MAY need to increase utility rates for electric, sewer, and trash of 9.1% on all utility rates effective in January 2023. The January 2023 rate increase is not automatic, but will be determined on the basis of the Town's financial status and economic environment. This results in approximately \$10,803 in additional revenue.

As Woodward is expected to increase their cost of water in line with the CPI, the Town's budget includes an expected 9.1% increase in water purchased. The proposed budget does pass this cost on to the citizens.

There is a 3.5% raise budgeted for full time employees for fiscal year 2023. This will result in about a \$4,703 increase in personal services for the Town. The PWA maintenance positions have been allocated equally among the electric, water and sewer departments.

Under the American Rescue Plan Act, the Town received \$27,945 in federal funding deposited October 2021. The Town will receive an additional \$27,945 in fiscal year 2023 under the same plan. The proposed budget reflects \$27,945 to be spent on sewer capital projects.

The only capital outlay items budgeted for fiscal year 2023 is the \$27,945 in sewer related to the ARPA grant.

As of March 31, 2022, the municipality had 296 and 286 days of cash on hand in the General fund and PWA, respectively. This represents the number of days the municipality can support the operating expenses based on the cash balance at March 31, 2022. Based on the FY23 budget, it is predicted that the municipality will have 130 and 242 days of cash on hand in General Fund and PWA, respectively, at the end of the year.

Copies of the proposed budget are available for review in the Office of the Town Clerk, Fort Supply, OK.

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 Meredith Meacham Wilson, CPA.

RECEIVED
JUL 01 2022
State Auditor
and Inspector

Woodward

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given that the proposed fiscal year 2022/2023 budget will be considered at a public hearing on **Tuesday, June 7, 2022**. Copies of the proposed budget are available for review in Town Hall, Fort Supply, OK.

The Town of Fort Supply 2022-2023 Annual Budget will be adopted by resolution during a meeting of the Town Council on Tuesday, June 7, 2022.

TOWN OF FORT SUPPLY, OKLAHOMA
Fiscal Year 2022-2023 Annual Budget

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	Net Change	ENDING BALANCE
GENERAL FUND	\$ 84,951	\$ 106,737	\$ (148,137)	\$ (41,400)	\$ 43,551
ENTERPRISE FUNDS					
Public Works Authority	\$ 352,325	\$ 549,359	\$ (539,471)	\$ 9,888	\$ 362,213
GRAND TOTAL ALL FUNDS	\$ 437,276	\$ 656,096	\$ (687,608)	\$ (31,512)	\$ 405,764

Town of Fort Supply
 General Fund Budget
 For the Year Ended June 30, 2023

General Fund

	ACTUAL 2020/2021	APPROVED BUDGET 2021/2022	PROJECTED YTD 2021/2022	PROPOSED BUDGET 2022/2023
OPERATING REVENUES				
Sales tax	\$ 31,226	\$ 30,366	\$ 35,201	\$ 31,964
Use tax	15,603	13,716	16,464	14,818
Tobacco tax	321	302	257	231
Alcohol beverage tax	6,556	6,018	6,519	5,867
Gasoline excise tax	545	492	576	518
Vehicle Tax	2,302	1,901	2,535	2,282
Franchise tax	2,165	2,427	3,236	2,912
Licenses and permits	875	150	200	150
Grants	10,805	4,763	4,763	4,500
OEDA Grant	-	-	-	-
ARPA Grant	-	27,945	27,945	27,945
Donations	11,114	10,656	10,656	4,500
Other Revenue	44,812	11,657	11,657	11,000
TOTAL OPERATING REVENUES	126,324	110,393	120,009	106,687
OPERATING EXPENSES				
General Government				
Personal Services	57,518	51,451	55,323	60,992
Materials and Supplies	16,348	9,500	4,879	7,500
Other Services and Charges	28,883	35,000	29,716	32,500
Capital Outlay	12,195	-	-	-
Total General Government	114,944	95,951	89,918	100,992
Fire Department				
Personal Services	840	900	900	900
Materials and Supplies	5,193	6,850	6,781	6,000
Other Services and Charges	4,290	7,669	7,669	7,500
Capital Outlay	-	-	-	-
Total Fire Department	10,323	15,419	15,350	14,400
Street Department				
Personal Services	-	-	-	-
Materials and Supplies	3,357	4,275	600	2,800
Other Services and Charges	-	-	-	-
Capital Outlay	-	5,115	5,115	-
Total Street Department	3,357	9,390	5,715	2,800
Cemetery Department				
Personal Services	-	-	-	-
Materials and Supplies	-	1,875	933	1,000
Other Services and Charges	-	-	-	-
Capital Outlay	-	-	-	-
Total Cemetery Department	-	1,875	933	1,000
Community Building				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Other Services and Charges	852	1,008	1,008	1,000
Capital Outlay	-	-	-	-
Total Community Building	852	1,008	1,008	1,000
TOTAL EXPENDITURES	129,476	123,643	112,924	120,192
REVENUES OVER (UNDER) EXPENDITURES	(3,152)	(13,250)	7,085	(13,505)

Town of Fort Supply
 General Fund Budget
 For the Year Ended June 30, 2023

General Fund

	ACTUAL 2020/2021	APPROVED BUDGET 2021/2022	PROJECTED YTD 2021/2022	PROPOSED BUDGET 2022/2023
OTHER FINANCING SOURCES (USES)				
Interest Income	92	50	57	50
Transfers-out	-	(27,945)	-	(27,945)
Transfers-in	13,666	-	-	-
Net transfers	<u>13,666</u>	<u>(27,945)</u>	<u>-</u>	<u>(27,945)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>13,758</u>	<u>(27,895)</u>	<u>57</u>	<u>(27,895)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	10,606	(41,145)	7,142	(41,400)
BEGINNING FUND BALANCE	70,458	81,064	81,064	84,951
ENDING FUND BALANCE	<u>\$ 81,064</u>	<u>\$ 39,919</u>	<u>\$ 88,206</u>	<u>\$ 43,551</u>

Public Works Authority

	ACTUAL 2020/2021	APPROVED BUDGET 2021/2022	PROJECTED YTD 2021/2022	PROPOSED BUDGET 2022/2023	
OPERATING REVENUES					
Electric Revenues	\$ 299,906	\$ 288,603	\$ 311,724	\$ 296,138	
Rate increase -	-	-	-	-	
Water Revenues	110,031	111,348	118,716	112,780	
Rate increase - 9.1%	-	-	-	10,803	
Rate increase - Commercial out of Town	-	-	-	-	
Sewer Revenues	23,184	21,301	23,540	22,363	
Rate increase -	-	-	-	-	
Trash Revenues	38,769	36,035	36,583	34,754	
Rate increase -	-	-	-	-	
Consumer Fee	28,896	22,166	24,291	23,076	
Other Revenues	25,643	23,152	23,152	20,000	CUPS
TOTAL OPERATING REVENUES	526,429	502,605	538,006	519,914	
OPERATING EXPENSES					
Administration Department					
Personal Services	43,215	47,143	43,677	48,656	
Materials and Supplies	8,051	6,500	3,853	4,500	
Other Services and Charges	18,500	17,500	19,693	18,500	
Capital Outlay	-	-	-	-	
Total Administration Department	69,766	71,143	67,223	71,656	
Electric Department					
Personal Services	21,005	29,715	20,896	25,450	
Materials and Supplies	22,517	20,500	8,065	10,000	
Electricity Purchased for Resale	155,092	165,950	189,076	190,967	
Other Services and Charges	11,722	18,900	22,075	20,000	
Capital Outlay	-	-	-	-	
Total Electric Department	210,336	235,065	240,112	246,417	
Water Department					
Personal Services	20,667	29,715	21,172	25,450	
Materials and Supplies	11,529	16,000	8,595	11,000	
Water Purchased for Resale	74,068	78,830	76,355	83,303	
Other Services and Charges	10,179	10,000	20,201	15,000	
Capital Outlay	-	-	-	-	
Total Water Department	116,443	134,545	126,323	134,753	
Sewer Department					
Personal Services	20,660	29,715	20,272	25,450	
Materials and Supplies	2,317	500	192	500	
Other Services and Charges	351	750	653	750	
Capital Outlay	-	27,945	6,265	27,945	ARPA
Total Sewer Department	23,328	58,910	27,382	54,645	
Trash Department					
Other Services and Charges	34,434	35,504	30,379	32,000	
Total Trash Department	34,434	35,504	30,379	32,000	
TOTAL OPERATING EXPENDITURES	454,307	535,167	491,419	539,471	

Town of Fort Supply
 Public Works Authority
 For the Year Ended June 30, 2023

Public Works Authority

	ACTUAL 2020/2021	APPROVED BUDGET 2021/2022	PROJECTED YTD 2021/2022	PROPOSED BUDGET 2022/2023
OPERATING INCOME (LOSS)	72,122	(32,562)	46,587	(19,557)
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	2,352	2,500	1,523	1,500
Grants - CDBG	29,925	3,900	3,900	-
Grants - OEDA/REAP	11,873	-	-	-
Grants - Other	6,000	-	-	-
Bad Debt	-	-	-	-
Transfers in/(out) - General Fund	(13,666)	27,945	-	27,945
TOTAL OTHER FINANCING SOURCES (USES)	36,484	34,345	5,423	29,445
NET INCOME	108,606	1,783	52,010	9,888
BEGINNING FUND BALANCE	212,221	320,827	320,827	352,325
ENDING FUND BALANCE	\$ 320,827	\$ 322,610	\$ 372,837	\$ 362,213
Electric Revenues	299,906	288,603	311,724	296,138
Electric Expenses, excluding capital outlay	210,336	235,065	240,112	246,417
	89,570	53,538	71,612	49,721
	30%	19%	23%	17%
Water Revenues	110,031	111,348	118,716	123,583
Water Expenses	116,443	134,545	126,323	134,753
	(6,412)	(23,197)	(7,607)	(11,170)
	-6%	-21%	-6%	-9%
Trash Revenues	38,769	36,035	36,583	34,754
Trash Expenses	34,434	35,504	30,379	32,000
	4,335	531	6,204	2,754
	11%	1%	17%	8%
Sewer Revenues	23,184	21,301	23,540	22,363
Sewer Expense	23,328	58,910	27,382	54,645
	(144)	(37,609)	(3,842)	(32,282)
	-1%	-177%	-16%	-144%

RESOLUTION NO.4-2022

A RESOLUTION APPROVING THE TOWN OF FORT SUPPLY, OKLAHOMA BUDGET FOR THE FISCAL YEAR 2022-2023 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY

WHEREAS, The Town of Fort Supply 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 FORT SUPPLY, OKLAHOMA:

SECTION 1. The Town Board of Trustees does hereby adopt the FY 2022-2023 Budget on the 7th day of June 2022 with total resources available in the amount of \$191,688 and total fund/departmental appropriations in the amount of \$120,192. Legal appropriations (spending/encumbering limits) are hereby established as follows:

Fund: Department	Appropriation Amount
General Fund	
General Government	\$100,992
Fire Department	14,400
Street Department	2,800
Cemetery Department	1,000
Community Building	1,000

SECTION 2. The Fort Supply Board of Trustees does hereby authorize the Mayor 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 Fort Supply 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 Fort Supply Board of Trustees and filed with the State Auditor and Inspector.

SECTION 4. Be it further provided that the Mayor is 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 FORT SUPPLY this 7th day of June, 2022. TOWN OF FORT SUPPLY, OKLAHOMA


Mayor/Chairman


Clerk, Treasurer

RESOLUTION NO. 5-2022

A RESOLUTION OF THE FORT SUPPLY PUBLIC WORKS AUTHORITY, FORT SUPPLY, OKLAHOMA APPROVING THE FORT SUPPLY PUBLIC WORKS AUTHORITY BUDGET FOR THE FISCAL YEAR 2022-2023 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY

WHEREAS, The Town of Fort Supply 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 Authority, 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 Fort Supply Public Works Authority governing body at least 30 days prior to the start of the fiscal year in compliance with Section 17-205; and

WHEREAS, The Fort Supply Public Works Authority governing body 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 TRUSTEES OF THE FORT SUPPLY PUBLIC WORKS AUTHORITY, FORT SUPPLY, OKLAHOMA:

SECTION 1. The Trustees of the Fort Supply Public Works Authority does hereby adopt the FY 2022-2023 Budget on the 7th day of June 2022 with total resources available in the amount of \$873,739 and total fund/departmental appropriations in the amount of \$539,471. Legal appropriations (spending/encumbering limits) are hereby established as follows:

Fund: Department	Appropriation Amount
Fort Supply Public Works Authority	
Administration Department	\$71,656
Electric Department	246,417
Water Department	134,753
Sewer Department	54,645
Trash Department	32,000

SECTION 2. The Trustees does hereby authorize the Mayor 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 Fort Supply 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 Fort Supply Board of Trustees and filed with the State Auditor and Inspector.

SECTION 4. Be it further provided that the Mayor is 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 FORT SUPPLY PUBLIC WORKS AUHTORITY this 7th day of June, 2022. TOWN OF FORT SUPPLY, OKLAHOMA.


Mayor/Chairman


Clerk/Treasurer

Items, Sportsman and Outdoors, Estate-Antique
 Toys, Tools, Furniture, Estate-Antique
 Concessions Available

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PORTUNITY

Legals
 (Published in the Woodward News on May 7, 2022)

In accordance with Section 17-206, Title 11, Oklahoma Statutes, notice is hereby given that the proposed fiscal year 2022/2023 budget will be considered at a public hearing on Tuesday, June 7, 2022. Copies of the proposed budget are available for review in Town Hall, Fort Supply, OK. The Town of Fort Supply 2022-2023 Annual Budget will be adopted by resolution during a meeting of the Town Council on Tuesday, June 7, 2022.

TOWN OF FORT SUPPLY, OKLAHOMA Fiscal Year 2022-2023 Annual Budget
 BUDGET SUMMARY

BEGINNING BALANCE	REVENUES		EXPENSES		Net Change	ENDING BALANCE
GENERAL FUND	\$ 84,951	\$ 108,737	\$ (148,137)		\$ (49,409)	\$ 43,551
Enterprise Funds		7,545,819	\$ (3,315,071)		\$ 4,230,748	\$ 3,622,211
PUBLIC WORKS AUTHORITY	\$ 352,325					\$ 352,325
GRAND TOTAL ALL FUNDS	\$ 487,276	\$ 8,102,696	\$ (3,463,208)		\$ 4,639,489	\$ 4,415,796

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Legals
 (Published in the Woodward News on April 30 and May 7, 2022)