

TOWN OF SEILING, OKLAHOMA
Fiscal Year 2021 / 2022 Annual Budget

BUDGET MEMO

May 10, 2021

The 2021/2022 Annual Budget for the Town of Seiling is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act. It includes the following highlights for the fiscal year:

- Recurring tax revenues are budgeted at 90% of current year projected amounts, as indicated. If fully collected as projected in the current year, these revenues will generate an additional \$119,124.
- The budget includes a CPI utility rate increase of 2.1%. This rate increase will generate approximately \$20,950 in additional revenues.
- The budget includes a CPI salaries & wage increase of 2.1% for all full time employees.
- Proposed Capital requests are detailed in the budget totaling \$487,247

	<u>Capital Outlay</u>	<u>Funding source</u>
General Government	\$ 196,247	<i>Operations; 30K hotel/motel funds/30K airport association</i>
Fire Department	6,000	<i>Operations, \$4,000 fire grant</i>
Code Enforcement	10,000	<i>Operations</i>
Streets Department	75,000	<i>Operations</i>
Gas Department	120,000	<i>Operations</i>
Water Department	80,000	<i>Operations</i>
TOTAL CAPITAL OUTLAY	\$ 487,247	

Continued debt service payments include:

2013 Bonds	\$ 197,796
Total Debt Service	\$ 197,796

- As of March 31, 2021, the municipality had 359 and 124 days of cash on hand in the General fund and SPWA, respectively. This represents the number of days the municipality can support the operating expenses based on the cash balance at March 31, 2021.
- If fiscal year 2022 proceeds in line with the proposed budget, the municipality will have 363 and 124 days of cash on hand in the General fund and PWA, respectively, at June 30, 2022.

The legal level of control for the Town's 2021 / 2022 budget is established at the Department level. Additional detail is provided for analysis purposes only.

If you have any questions, please contact Russ Meacham, CPA.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given the the proposed Town of Seiling Fiscal Year 2021 / 2022 Annual Budget will be considered at a public hearing on Monday, June 14, 2021 at 6:00pm. Copies of the proposed budget are available for review in the Office of the City Clerk, at Seiling City Hall.

Notice is hereby given that the Town of Seiling 2021 / 2022 Annual Budget will be adopted during a meeting of the Town Council on Monday, June 14, 2021 during the Regular Meeting.

TOWN OF SEILING, OKLAHOMA
Fiscal Year 2021 / 2022 Annual Budget

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 1,358,584	\$ 1,200,258	\$ (852,235)	\$ (430,478)	\$ (82,455)	\$ 1,276,129
ENTERPRISE FUNDS						
Public Works Authority	\$ 459,535	\$ 1,017,065	\$ (1,100,767)	\$ -	\$ (83,702)	\$ 375,833
GRAND TOTAL ALL FUNDS	\$ 1,818,119	\$ 2,217,323	\$ (1,953,002)	\$ (430,478)	\$ (166,157)	\$ 1,651,962

Town of Seiling, Oklahoma
Fiscal Year 2021 / 2022 Annual Budget
Annual Budget
General Fund

	ACTUAL	AMENDED	PROJECTED	PROPOSED	
	2019-2020	BUDGET	YTD	BUDGET	
	2020-2021	2020-2021	2021-2022	2021-2022	
OPERATING REVENUES					
Taxes					
Sales Tax	911,973	757,143	956,617	860,955	90%
Use Tax	124,493	110,055	105,798	95,218	90%
Franchise Tax	47,186	43,722	43,997	39,597	90%
Cigarette Tax	8,961	7,650	8,396	7,556	90%
Gasoline Excise Tax	1,522	1,267	1,463	1,317	90%
Licenses and Permits	2,552	1,500	1,140	1,500	
Intergovernmental					
Alcohol Beverage Tax	56,393	58,047	63,360	57,024	90%
Motor Vehicle Excise	5,974	4,919	6,053	5,448	90%
Fire Department Grant	4,642	4,826	4,826	4,000	
ODOT Reimbursement		21,656	21,656	-	
Grants	83,709	-	-	-	
Charge for Services					
Gate Receipts	6,161	2,700	2,673	2,500	
Scheduled Parties	300	750	767	750	
Concessions	1,851	1,000	1,487	1,000	
Community Center Lease	1,925	2,500	4,013	2,500	
Fines and Forfeitures	27,334	25,000	20,708	20,000	
Restricted Fee	3,339	3,500	2,967	3,000	
Other Revenues					
Hotel/Motel Tax	9,598	6,109	5,548	4,993	90%
Interest	21,375	18,000	21,137	18,000	
Oil Royalties	96	200	147	200	
Chester Water Sales		10,000	9,783	9,500	
Sale of assets	705	-	940	-	
Refund Prior Expenses	7,535	67,000	75,737	-	
Brazil Land Lease	-	2,700	2,700	2,700	
Splash Pad donation & restricted funds				60,000	
Other	4,541	25,500	23,502	2,500	
TOTAL OPERATING REVENUES	1,332,165	1,175,744	1,385,415	1,200,258	
OPERATING EXPENSES					
General Government					
Personal Services	82,001	100,913	98,779	87,079	
Materials and Supplies	3,173	22,000	19,839	7,000	
Other Services and Charges	54,979	48,000	37,893	45,000	
Capital Outlay	415,148	293,994	293,994	196,247	
Hotel/Motel Cap Exp	-	6,109	5,548	4,993	
Total General Government	555,301	471,016	456,053	340,319	
Clerical Department					
Personal Services	108,904	104,378	81,106	111,018	
Materials and Supplies	7,457	9,500	9,032	9,500	
Other Services and Charges	17,932	20,000	19,757	20,000	
Capital Outlay	2,746	-	-	-	
Total Clerical Department	137,039	133,878	109,895	140,518	
Fire Department					
Personal Services	9,081	9,926	9,664	9,926	
Materials and Supplies	3,193	3,500	2,448	3,500	
Other Services and Charges	10,188	20,000	8,539	12,500	
Capital Outlay	1,190	6,000	-	6,000	
Total Fire Department	23,652	39,426	20,651	31,926	
Code Enforcement					
Materials and Supplies	22	50	4	50	
Other Services & Charges - Abatement	10,716	-	-	-	
Capital Outlay	-	-	-	10,000	
Total Code Enforcement	10,738	50	4	10,050	

Town of Seiling, Oklahoma
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Annual Budget
General Fund

	ACTUAL	AMENDED	PROJECTED	PROPOSED
	2019-2020	BUDGET 2020-2021	YTD 2020-2021	BUDGET 2021-2022
Law Enforcement				
Personal Services	6,265	3,000	3,333	3,000
Materials and Supplies	72	1,000	-	1,000
Other Services and Charges	69,815	70,000	66,799	70,000
Capital Outlay	1,500	4,500	4,458	-
Total Law Enforcement	<u>77,652</u>	<u>78,500</u>	<u>74,590</u>	<u>74,000</u>
Municipal Pool				
Personal Services	18,316	31,489	23,696	31,489
Materials and Supplies	5,818	2,100	4,372	5,000
Other Services and Charges	3,676	3,000	3,162	3,000
Capital Outlay	-	1,900	1,891	-
Total Municipal Pool	<u>27,810</u>	<u>38,489</u>	<u>33,121</u>	<u>39,489</u>
Parks and Rec				
Personal Services	52,527	40,000	37,926	46,583
Materials and Supplies	11,681	5,000	6,000	5,000
Other Services and Charges	7,713	5,500	3,216	5,500
Capital Outlay	15,468	-	-	-
Total Parks and Rees	<u>87,389</u>	<u>50,500</u>	<u>47,142</u>	<u>57,083</u>
Animal Control				
Materials and Supplies	129	200	535	500
Other Services and Charges	114	100	245	300
Total Animal Control	<u>243</u>	<u>300</u>	<u>780</u>	<u>800</u>
Street and Alley				
Personal Services	32,637	3,234	1,242	-
Materials and Supplies	12,007	16,500	16,384	16,500
Other Services and Charges	58,359	55,000	48,505	55,000
Capital Outlay	168,231	75,000	-	75,000
Total Street and Alley	<u>271,234</u>	<u>149,734</u>	<u>66,131</u>	<u>146,500</u>
Airport				
Other Services and Charges	1,627	3,000	315	1,000
Total Airport	<u>1,627</u>	<u>3,000</u>	<u>315</u>	<u>1,000</u>
Library				
Materials and Supplies	-	250	-	250
Other Services and Charges	1,832	2,000	1,780	2,000
Total Library	<u>1,832</u>	<u>2,250</u>	<u>1,780</u>	<u>2,250</u>
Civil Defense				
Materials and Supplies	264	1,000	1,308	1,500
Other Services and Charges	440	1,000	684	1,000
Capital Outlay	-	7,700	-	-
Total Civil Defense	<u>704</u>	<u>9,700</u>	<u>1,992</u>	<u>2,500</u>
Community Center				
Materials and Supplies	351	300	-	300
Other Services and Charges	4,940	6,500	5,659	5,500
Capital Outlay	9,920	-	-	-
Total Community Center	<u>15,211</u>	<u>6,800</u>	<u>5,659</u>	<u>5,800</u>
TOTAL EXPENDITURES	<u>1,210,432</u>	<u>983,643</u>	<u>818,113</u>	<u>852,235</u>
REVENUES OVER (UNDER) EXPENDITURES	121,733	192,101	567,302	348,023

Town of Seiling, Oklahoma
Fiscal Year 2021 / 2022 Annual Budget
Annual Budget
General Fund

	ACTUAL	AMENDED	PROJECTED	PROPOSED
	2019-2020	BUDGET 2020-2021	YTD 2020-2021	BUDGET 2021-2022
OTHER FINANCING SOURCES (USES)				
Transfers-out				
SPWA - 2% Sales Tax	(478,420)	(378,572)	(531,111)	(430,478)
Hospital - 1% Sales Tax	(239,210)	(189,286)	(265,556)	(215,239)
Nursing - 1% Sales Tax	(239,210)	(189,286)	(265,556)	(215,239)
Total transfers out	<u>(956,840)</u>	<u>(757,144)</u>	<u>(1,062,223)</u>	<u>(860,956)</u>
Transfers-in	<u>478,420</u>	<u>378,572</u>	<u>645,831</u>	<u>430,478</u>
TOTAL OTHER FINANCING SOURCES (USES)	(478,420)	(378,572)	(416,392)	(430,478)
Depreciation Expense		-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER)	(356,687)	(186,471)	150,910	(82,455)
EXPENDITURES AND OTHER USES				
BEGINNING FUND BALANCE - estimated	<u>1,619,853</u>	<u>1,231,538</u>	<u>1,263,166</u>	<u>1,358,584</u>
ENDING FUND BALANCE - estimated	<u>1,263,166</u>	<u>1,045,067</u>	<u>1,414,076</u>	<u>1,276,129</u>

Seiling Public Works Authority
Fiscal Year 2021 / 2022 Annual Budget
Annual Budget

	ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	PROJECTED YTD 2020-2021	PROPOSED BUDGET 2021-2022
OPERATING REVENUES				
Gas Revenues	305,384	277,328	495,475	275,475
Rate Increase 2.1% (CPI)		-	-	5,785
Sewer Revenues	135,759	124,350	132,804	125,000
Rate Increase 2.1% (CPI)		-	-	2,625
Trash Revenues	255,534	237,207	244,312	225,000
Rate Increase 2.1% (CPI)		-	-	4,725
Water Revenues	374,847	365,961	363,145	355,000
Rate Increase 2.1% (CPI)		-	-	7,455
Penalties	9,014	9,000	8,255	8,500
Land Lease	1,500	-	-	-
Other Revenues	13,454	7,500	57	7,500
TOTAL OPERATING REVENUES	1,095,492	1,021,346	1,244,048	1,017,065
OPERATING EXPENSES				
General Government				
Other Services and Charges	27,991	25,000	21,545	25,000
Total General Government	27,991	25,000	21,545	25,000
Clerical Department				
Personal Services	45,684	43,416	45,511	45,648
Materials and Supplies	3,649	6,500	5,959	4,000
Other Services and Charges	10,900	17,000	13,531	12,000
Total Clerical Department	60,233	66,916	65,001	61,648
Gas Department				
Personal Services	47,709	54,602	50,868	56,053
Materials and Supplies	8,028	12,500	6,544	12,500
Gas Purchased for Resale	105,228	138,664	308,251	126,567
Other Services and Charges	5,736	20,000	15,228	10,000
Capital Outlay	5,101	85,000	-	120,000
Total Gas Department	171,802	310,766	380,891	325,120
Sewer Department				
Personal Services	20,387	44,436	42,191	48,644
Materials and Supplies	3,897	6,000	4,544	5,000
Other Services and Charges	10,931	10,000	5,324	10,000
Capital Outlay	8,000	-	-	-
* Sewer Lagoon Project	-	274,628	256,450	-
Debt Service				
Sewer Jetter - \$1,002/month	8,967	-	-	-
Total Sewer Department	52,182	335,064	308,509	63,644
Trash Department				
Other Services & Charges	169,838	183,600	171,343	180,000
Total Trash Department	169,838	183,600	171,343	180,000

Seiling Public Works Authority
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Annual Budget

	ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	PROJECTED YTD 2020-2021	PROPOSED BUDGET 2021-2022
Water Department				
Personal Services	80,997	78,263	76,513	79,059
Materials and Supplies	32,946	35,000	44,477	35,000
Other Services and Charges	52,142	65,000	54,699	55,000
Capital Outlay	18,251	20,350	29,774	80,000
Debt Service	-	-	-	-
Bonds, P&I (2013- 2039) - \$16,356/mo.	195,894	197,796	198,741	197,796
Truck (F250)- \$16,700 @ 4% (\$543 mo)	1,076	-	-	-
Total Water Department	<u>381,306</u>	<u>396,409</u>	<u>404,204</u>	<u>446,855</u>
TOTAL OPERATING EXPENDITURES	<u>863,352</u>	<u>1,317,755</u>	<u>1,351,493</u>	<u>1,102,267</u>
OPERATING INCOME (LOSS)	232,140	(296,409)	(107,445)	(85,202)
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	8,270	4,500	3,860	3,000
* Grant Income REAP/CDBG - Sewer line upgrades	-	255,000	256,450	-
Trustee fees	(1,500)	(1,500)	(1,500)	(1,500)
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,770</u>	<u>258,000</u>	<u>258,810</u>	<u>1,500</u>
INCOME (LOSS) BEFORE OPERATING	238,910	(38,409)	151,365	(83,702)
OPERATING TRANSFERS IN (OUT)				
Transfer In - Gen Fund 2% Sales Tax	478,420	378,572	490,831	430,478
Transfer Out - General Fund 2% Sales Tax	(478,420)	(378,572)	(490,831)	(430,478)
Transfer Out - General Fund Operations - Land purchase	-	-	(155,000)	-
TOTAL TRANSFERS IN (OUT)	<u>-</u>	<u>-</u>	<u>(155,000)</u>	<u>-</u>
NET INCOME (LOSS)	238,910	(38,409)	(3,635)	(83,702)
BEGINNING RETAINED EARNINGS	<u>398,604</u>	<u>572,294</u>	<u>637,514</u>	<u>459,535</u>
ENDING RETAINED EARNINGS	<u>637,514</u>	<u>533,885</u>	<u>633,879</u>	<u>375,833</u>

GROSS PROFIT BY DEPARTMENT - Excludes Capital Outlay				
Gas Revenues	305,384	277,328	495,475	281,260
Gas Expenses	166,701	225,766	380,891	205,120
Gross Profit	<u>138,683</u>	<u>51,562</u>	<u>114,584</u>	<u>76,140</u>
GP %	45%	19%	23%	27%
Sewer Revenues	135,759	124,350	132,804	127,625
Sewer Expenses	44,182	335,064	308,509	63,644
Gross Profit	<u>91,577</u>	<u>(210,714)</u>	<u>(175,705)</u>	<u>63,981</u>
GP %		-169%	-132%	50%
Trash Revenues	255,534	237,207	244,312	229,725
Trash Expenses	169,838	183,600	171,343	180,000
Gross Profit	<u>85,696</u>	<u>53,607</u>	<u>72,969</u>	<u>49,725</u>
GP %	34%	23%	30%	22%
Water Revenues	374,847	365,961	363,145	362,455
Water Expenses	363,055	376,059	374,430	366,855
Gross Profit	<u>11,792</u>	<u>(10,098)</u>	<u>(11,285)</u>	<u>(4,400)</u>
GP %	3%	-3%	-3%	-1%

Town of Selling Capital Outlay Detail
Fiscal Year 2019 / 2020 Annual Budget

	AMENDED CAPITAL OUTLAY 2020/2021	PROPOSED CAPITAL OUTLAY 2021/2022	APPROVED CAPITAL OUTLAY 2021/2022	<i>jk notes</i>
GENERAL FUND:				
General Government				
Capital Outlay				
Landscaping front & north side of City H	1,000	-	-	
OEDA Comprehensive Plan	12,000	-	-	
Wellness Committee	500	-	-	
IT equipment	12,000	-	-	
Gilchrist Land Purchase	268,494	134,247	134,247	<i>Final payment</i>
Splash pad land purchase	-	62,000	62,000	<i>Hotel/motel 30K; 30K airport association</i>
	-	-	-	
Total General Government	293,994	196,247	196,247	
Fire				
Capital Outlay				
Bunker Gear - 3 sets	6,000	6,000	6,000	<i>Annual request</i>
Total Fire	6,000	6,000	6,000	
Code Enforcement				
Capital Outlay				
Cleanup Expenses	-	10,000	10,000	<i>Annual request</i>
Total Code Enforcement	-	10,000	10,000	
Law Enforcement				
Capital Outlay				
ODIS Software	1,500	-	-	
Server & licenses	3,000	-	-	
Total Law Enforcement	4,500	-	-	
Municipal Pool				
Capital Outlay				
Pool Vacuum	1,900	-	-	
	-	-	-	
Total Municipal Pool	1,900	-	-	
Street and Alley				
Capital Outlay				
Asphalt - street repairs	75,000	75,000	75,000	<i>Annual request</i>
Industrial Park Road	-	1,500,000	-	<i>Estimate only - shorter road - RSM looked a</i>
Nursing Home Road	-	65,000	-	
Brazeil Rock Road	-	6,500	-	
Cedar Street & 7th	-	85,000	-	<i>Road for splash pad</i>
Total Street and Alley	75,000	1,731,500	75,000	
Civil Defense				
Capital Outlay				
New siren at pool	7,700	-	-	
Total Civil Defense	7,700	-	-	
Total General Fund	389,094	1,943,747	287,247	

Town of Seiling Capital Outlay Detail
Fiscal Year 2019 / 2020 Annual Budget

	AMENDED CAPITAL OUTLAY 2020/2021	PROPOSED CAPITAL OUTLAY 2021/2022	APPROVED CAPITAL OUTLAY 2021/2022	<i>jk notes</i>
SEILING PUBLIC WORKS AUTHORITY:				
Gas Department				
Capital Outlay				
HWY 60 gas line move - ODOT	85,000	85,000	85,000	<i>Carry forward from prior year</i>
Gas line loop - RO plant & Rick Unwin		5,000	5,000	
Gas line - Industrial Park		30,000	30,000	
Total Gas Department	85,000	120,000	120,000	
Sewer Department				
Capital Outlay				
Sewer line improvements	255,728			
Lagoon land site - re-sprig Bermuda	18,900			
Gilerest Sewer & Water Lines		317,100		<i>includes more line than needed (169,100 wa</i>
Total Sewer Department	274,628	317,100	-	
Water Department				
Capital Outlay				
Membranes - RO Plant	4,650	80,000	80,000	<i>last purchased in FY15</i>
Water Analysis	10,000	-	-	
Replace RO discharge line	5,700	-	-	
Water line under North Canadian River	-	60,000	-	
Total Water Department	20,350	140,000	80,000	
Total SPWA	379,978	577,100	200,000	
Total Budgeted Capital Outlay All Funds	\$ 769,072	\$ 2,520,847	\$ 487,247	