

TOWN OF HYDRO, OKLAHOMA

2018-2019 Budget Amendments

BUDGET MEMO

May 14, 2019

The 2018/2019 Budget Amendments for the Town of Hydro is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act.

These budget amendments include the following:

The budget amendments are based on year-to-date activity and have been included to bring the Town in compliance with the Municipal Budget Act.

This budget calculates a net profit between all funds of about \$57,028, however this does not include any payback of restricted fund use from the Meter of ~50,000 and Street and Alley Fund ~73,000 nor does it include payroll taxes payback to the IRS of ~60,000. The inclusion of these additional liabilities would result in a new loss of < ~\$126,000.>

This budget projects a net loss between our Operating Funds (the General Fund and the Hydro Development Authority) of <\$8,424>.

The legal level of control for the Town's 2018 / 2019 budget is established at the Department level. Additional detail is provided for analysis purposes only.

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

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TOWN OF HYDRO, OKLAHOMA
Fiscal Year 2018 - 2019 Annual Budget

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 12,548	\$ 485,104	\$ (436,432)	\$ (16,000)	\$ 32,672	\$ 45,220
ENTERPRISE FUNDS						
Public Works Authority	\$ 43,186	\$ 522,858	\$ (573,954)	\$ 10,000	\$ (41,096)	\$ 2,090
SPECIAL REVENUE FUNDS						
Fire Fund	\$ 22,510	\$ 69,530	\$ (42,500)		\$ 27,030	\$ 49,540
1% Sales Tax	24,053	73,659	(39,007)	-	34,652	58,705
Street & Alley Fund	4,616	1,730	(11,688)	6,000	(3,958)	658
Swimming Pool	8,061	8,798	(2,233)		6,565	14,626
Cleet	1,535	1,368	(655)		713	2,248
EMS	1,244	3,606	(3,156)		450	1,694
TOTAL SPECIAL REVENUE FUNDS	\$ 62,019	\$ 158,692	\$ (99,240)	\$ 6,000	\$ 65,452	\$ 127,471
GRAND TOTAL ALL FUNDS	\$ 117,753	\$ 1,166,653	\$ (1,109,625)	\$ -	\$ 57,028	\$ 174,781

Town of Hydro
General Fund Budget
For the Year Ended June 30, 2019

	APPROVED BUDGET 2018-2019	BUDGET AMENDMENTS 2018/2019	PROPOSED BUDGET 2018/2019
OPERATING REVENUES			
Sales tax - 3%	\$ -	\$ 220,978	\$ 220,978
Use tax	-	87,020	87,020
Beverage Tax	-	-	-
Cigar tax	-	2,592	2,592
Motor vehicle tax	-	6,655	6,655
Franchise Tax	-	27,426	27,426
Police fines	-	27,030	27,030
Dog pound fees	-	22	22
Surcharges	-	5,434	5,434
Grant revenues	-	19,874	19,874
Swimming pool revenue	-	442	442
Fire revenues	-	10,867	10,867
Fees and penalties	-	972	972
EMS revenue	-	29,268	29,268
Community Building revenue	-	2,280	2,280
Other Revenue	-	44,244	44,244
TOTAL OPERATING REVENUES	-	485,104	485,104
OPERATING EXPENSES			
<u>General Government</u>			
Personal Services	-	117,149	117,149
Materials and Supplies	-	-	-
Other Services and Charges	-	58,364	58,364
Capital Outlay	-	-	-
Total General Government	-	175,513	175,513
<u>Police Department</u>			
Personal Services	-	78,305	78,305
Materials and Supplies	-	-	-
Other Services and Charges	-	51,410	51,410
Capital Outlay	-	-	-
Total Police Department	-	129,715	129,715
<u>Parks Department</u>			
Personal Services	-	-	-
Materials and Supplies	-	-	-
Other Services and Charges	-	5,207	5,207
Capital Outlay	-	-	-
Total Parks Department	-	5,207	5,207
<u>Library</u>			
Personal Services	-	120	120
Materials and Supplies	-	-	-
Other Services and Charges	-	2,962	2,962
Capital Outlay	-	-	-
Total Library Department	-	3,082	3,082

Town of Hydro
General Fund Budget
For the Year Ended June 30, 2019

	APPROVED BUDGET 2018-2019	BUDGET AMENDMENTS 2018/2019	PROPOSED BUDGET 2018/2019
<u>Community Building</u>			
Personal Services	-	-	-
Materials and Supplies	-	-	-
Other Services and Charges	-	3,952	3,952
Capital Outlay	-	-	-
Total Community Building Department	-	3,952	3,952
<u>Court</u>			
Personal Services	-	-	-
Materials and Supplies	-	-	-
Other Services and Charges	-	1,920	1,920
Capital Outlay	-	-	-
Total Court Department	-	1,920	1,920
<u>Swimming Pool</u>			
Personal Services	-	-	-
Materials and Supplies	-	-	-
Other Services and Charges	-	690	690
Capital Outlay	-	-	-
Total Swimming Pool Department	-	690	690
<u>Fire Department</u>			
Personal Services	-	56,731	56,731
Materials and Supplies	-	-	-
Other Services and Charges	-	20,197	20,197
Capital Outlay	-	-	-
Total Fire Department	-	76,928	76,928
<u>EMS Department</u>			
Personal Services	-	-	-
Materials and Supplies	-	-	-
Other Services and Charges	-	32,322	32,322
Capital Outlay	-	-	-
Total EMS Department	-	32,322	32,322
<u>Street & Alley Department</u>			
Personal Services	-	74	74
Materials and Supplies	-	-	-
Other Services and Charges	-	7,028	7,028
Capital Outlay	-	-	-
Total Street & Alley Department	-	7,103	7,103
TOTAL EXPENDITURES	-	436,432	436,432
REVENUES OVER (UNDER) EXPENDITURES	-	48,672	48,672

Town of Hydro
General Fund Budget
For the Year Ended June 30, 2019

	APPROVED BUDGET 2018-2019	BUDGET AMENDMENTS 2018/2019	PROPOSED BUDGET 2018/2019
OTHER FINANCING SOURCES (USES)			
Interest income	-	-	-
Transfers-out	-	(16,000)	(16,000)
Transfer out - Sales Tax			-
Transfers-in	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(16,000)	(16,000)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	32,672	32,672
BEGINNING FUND BALANCE	12,548	12,548	12,548
ENDING FUND BALANCE	\$ 12,548	\$ 45,220	\$ 45,220

Town of Hydro
Hydro Development Authority
For the Year Ended June 30, 2019

	APPROVED BUDGET 2018/2019	BUDGET AMENDMENTS 2018/2019	PROPOSED BUDGET 2018/2019
OPERATING REVENUES			
Sewer Revenues	\$ -	\$ 187,098	\$ 187,098
Trash Revenues	-	124,982	124,982
Water Revenues	-	196,835	196,835
Other Revenues	-	13,943	13,943
TOTAL OPERATING REVENUES	-	522,858	522,858
OPERATING EXPENSES			
Sewer Department			
Personal Services	-	87,125	87,125
Materials and Supplies	-	-	-
Other Services and Charges	-	74,978	74,978
Debt Service	-	140,000	140,000
Capital Outlay	-	9,938	9,938
Total Sewer Department	-	312,042	312,042
Trash Department			
Other Services and Charges	-	97,556	97,556
Total Trash Department	-	97,556	97,556
Water Department			
Personal Services	-	104,837	104,837
Materials and Supplies	-	-	-
Other Services and Charges	-	59,518	59,518
Capital Outlay	-	-	-
Total Water Department	-	164,355	164,355
TOTAL OPERATING EXPENDITURES	-	573,954	573,954
OPERATING INCOME (LOSS)	-	(51,096)	(51,096)

Town of Hydro
Hydro Development Authority
For the Year Ended June 30, 2019

	APPROVED BUDGET 2018/2019	BUDGET AMENDMENTS 2018/2019	PROPOSED BUDGET 2018/2019
NON-OPERATING REVENUES (EXPENSES)			
Interest Income	-	-	-
Transfers in/(out) - General Fund	-	10,000	10,000
Transfers in/(out) - 1% Sales Tax Fund	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	10,000	10,000
NET INCOME	-	(41,096)	(41,096)
BEGINNING RETAINED EARNINGS	43,186	43,186	43,186
ENDING RETAINED EARNINGS	<u>\$ 43,186</u>	<u>\$ 2,090</u>	<u>\$ 2,090</u>

Town of Hydro
Fire Fund Budget
For the Year Ended June 30, 2019

	APPROVED BUDGET 2018/2019	BUDGET AMENDMENTS 2018/2019	PROPOSED BUDGET 2018/2019
OPERATING REVENUES			
Fire Revenue	\$ -	\$ 69,530	\$ 69,530
Grants	-	-	-
Donations	-	-	-
Other Revenue	-	-	-
TOTAL OPERATING REVENUES	-	69,530	69,530
OPERATING EXPENSES			
Fire Department			
Materials and Supplies	-	-	-
Other Services and Charges	-	42,500	42,500
Capital Outlay	-	-	-
Total Fire Department	-	42,500	42,500
TOTAL EXPENDITURES	-	42,500	42,500
REVENUES OVER (UNDER) EXPENDITURES	-	27,030	27,030
OTHER FINANCING SOURCES (USES)			
Interest Income	-	-	-
Transfers-out	-	-	-
Transfer In	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	27,030	27,030
BEGINNING FUND BALANCE	22,510	22,510	22,510
ENDING FUND BALANCE	\$ 22,510	\$ 49,540	\$ 49,540

Town of Hydro
1% Sales Tax Fund Budget
For the Year Ended June 30, 2019

	APPROVED BUDGET 2018/2019	BUDGET AMENDMENTS 2018/2019	PROPOSED BUDGET 2018/2019
OPERATING REVENUES			
Sales Tax - 1%	\$ -	\$ 73,659	\$ 73,659
Use Tax	-	-	-
1% Sales Tax Revenue	-	-	-
Other Revenue	-	-	-
TOTAL OPERATING REVENUES	-	73,659	73,659
OPERATING EXPENSES			
1% Sales Tax Department			
Materials and Supplies	-	-	-
Other Services and Charges	-	39,007	39,007
Capital Outlay	-	-	-
Debt Service			-
Bank of Hydro - \$2,756.57/mo			-
Bank of Commerce - \$9,562.03/mo.			-
Total 1% Sales Tax Department	-	39,007	39,007
TOTAL EXPENDITURES	-	39,007	39,007
REVENUES OVER (UNDER) EXPENDITURES	-	34,652	34,652
OTHER FINANCING SOURCES (USES)			
Interest Income	-	-	-
Transfers-out	-	-	-
Transfer In	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	34,652	34,652
BEGINNING FUND BALANCE	24,053	24,053	24,053
ENDING FUND BALANCE	\$ 24,053	\$ 58,705	\$ 58,705

Town of Hydro
Street & Alley Fund Budget
For the Year Ended June 30, 2019

	APPROVED BUDGET 2018/2019	BUDGET AMENDMENTS 2018/2019	PROPOSED BUDGET 2018/2019
OPERATING REVENUES			
Interest	\$ -	\$ -	\$ -
Gasoline Tax	-	1,730	1,730
Commercial Vehicle Tax	-	-	-
Other Revenue	-	-	-
TOTAL OPERATING REVENUES	-	1,730	1,730
OPERATING EXPENSES			
Street & Alley Department			
Personal Services	-	900	900
Materials and Supplies	-	10,788	10,788
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total Street & Alley Department	-	11,688	11,688
TOTAL EXPENDITURES	-	11,688	11,688
REVENUES OVER (UNDER) EXPENDITURES	-	(9,958)	(9,958)
OTHER FINANCING SOURCES (USES)			
Interest Income	-	-	-
Transfers-in	-	6,000	6,000
Transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	6,000	6,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(3,958)	(3,958)
BEGINNING FUND BALANCE	4,616	4,616	4,616
ENDING FUND BALANCE	\$ 4,616	\$ 658	\$ 658

Town of Hydro
Swimming Pool Fund Budget
For the Year Ended June 30, 2019

	APPROVED BUDGET 2018/2019	PROJECTED YTD 2018/2019	PROPOSED BUDGET 2018/2019
OPERATING REVENUES			
Swimming Pool Revenue	\$ -	\$ 8,798	\$ 8,798
Other Revenue	-	-	-
TOTAL OPERATING REVENUES	-	8,798	8,798
OPERATING EXPENSES			
Swimming Pool Department			
Personal Services	-	1,409	1,409
Materials and Supplies	-	824	824
Other Services and Charges	-	-	-
Capital Outlay	-	-	-
Total Swimming Pool Department	-	2,233	2,233
TOTAL EXPENDITURES	-	2,233	2,233
REVENUES OVER (UNDER) EXPENDITURES	-	6,565	6,565
OTHER FINANCING SOURCES (USES)			
Interest Income	-	-	-
Transfers-out	-	-	-
Transfer In	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	6,565	6,565
BEGINNING FUND BALANCE	8,061	8,061	8,061
ENDING FUND BALANCE	\$ 8,061	\$ 14,626	\$ 14,626

Town of Hydro
Cleet Fund Budget
For the Year Ended June 30, 2019

	APPROVED BUDGET 2018/2019	BUDGET AMENDMENTS 2018/2019	PROPOSED BUDGET 2018/2019
OPERATING REVENUES			
Police Fines	\$ -	\$ -	\$ -
Other Revenue	-	1,368	1,368
TOTAL OPERATING REVENUES	-	1,368	1,368
OPERATING EXPENSES			
Cleet Department			
Materials and Supplies	-	-	-
Other Services and Charges	-	655	655
Capital Outlay	-	-	-
Total Cleet Department	-	655	655
TOTAL EXPENDITURES	-	655	655
REVENUES OVER (UNDER) EXPENDITURES	-	713	713
OTHER FINANCING SOURCES (USES)			
Interest Income	-	-	-
Transfers-out	-	-	-
Transfer In	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	713	713
BEGINNING FUND BALANCE	1,535	1,535	1,535
ENDING FUND BALANCE	\$ 1,535	\$ 2,248	\$ 2,248

Town of Hydro
EMS Fund Budget
For the Year Ended June 30, 2019

	APPROVED BUDGET 2018/2019	PROJECTED YTD 2018/2019	PROPOSED BUDGET 2018/2019
OPERATING REVENUES			
EMS Revenue	\$ -	\$ 3,606	\$ 3,606
Other Revenue	-	-	-
TOTAL OPERATING REVENUES	-	3,606	3,606
OPERATING EXPENSES			
EMS Department			
Materials and Supplies	-	-	-
Other Services and Charges	-	3,156	3,156
Capital Outlay	-	-	-
Total EMS Department	-	3,156	3,156
TOTAL EXPENDITURES	-	3,156	3,156
REVENUES OVER (UNDER) EXPENDITURES	-	450	450
OTHER FINANCING SOURCES (USES)			
Interest Income	-	-	-
Transfers-out	-	-	-
Transfer In	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	450	450
BEGINNING FUND BALANCE	1,244	1,244	1,244
ENDING FUND BALANCE	\$ 1,244	\$ 1,694	\$ 1,694

TOWN OF HYDRO, OKLAHOMA

2018-2019 Budget Amendments

BUDGET MEMO

June 11, 2019

The 2018/2019 Budget Amendments for the Town of Hydro is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act.

These budget amendments include the following:

The budget amendments are based on year-to-date activity and have been included to bring the Town in compliance with the Municipal Budget Act.

This budget calculates a net loss between all funds of <\$19,198>, however this does not include any payback of restricted fund use from the Meter of ~\$50,000 and Street and Alley Fund ~\$60,000 nor does it include payroll taxes payback to the IRS of ~\$100,000. The inclusion of these additional liabilities would result in a new loss of < ~\$229,198.>

This budget projects a net loss between our Operating Funds (the General Fund and the Hydro Development Authority) of <\$22,300>.

The legal level of control for the Town's 2018 / 2019 budget is established at the Department level. Additional detail is provided for analysis purposes only.

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

TOWN OF HYDRO, OKLAHOMA
Fiscal Year 2018 - 2019 Annual Budget

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 18,931	\$ 473,044	\$ (478,473)	\$ 13,800	\$ 8,371	\$ 27,302
ENTERPRISE FUNDS						
Public Works Authority	\$ 36,517	\$ 542,545	\$ (593,016)	\$ 19,800	\$ (30,670)	\$ 5,847
SPECIAL REVENUE FUNDS						
Fire Fund	\$ 22,510	\$ 63,200	\$ (50,500)		\$ 12,700	\$ 35,210
1% Sales Tax	24,053	73,839	(44,007)	(47,004)	(17,172)	6,881
Street & Alley Fund	4,616	7,758	(14,288)	13,104	6,574	11,190
Cleet	1,478	-	(0)	300	300	1,778
EMS	1,244	4,606	(3,906)	-	700	1,944
TOTAL SPECIAL REVENUE FUNDS	\$ 53,901	\$ 149,403	\$ (112,701)	\$ (33,600)	\$ 3,102	\$ 57,003
GRAND TOTAL ALL FUNDS	\$ 109,349	\$ 1,164,992	\$ (1,184,190)	\$ -	\$ (19,198)	\$ 90,151

Town of Hydro
General Fund Budget
For the Year Ended June 30, 2019

	Approved Budget 2018/2019	Proposed Amendments April '19	Proposed Amendments June '19	Proposed Budget 2018/2019
OPERATING REVENUES				
Sales tax - 3%	\$ -	\$ 220,978	\$ -	220,978
Use tax	-	87,020	-	87,020
Beverage Tax	-	-	11,000	11,000
Cigar tax	-	2,592	-	2,592
Motor vehicle tax	-	6,655	(6,655)	-
Franchise Tax	-	27,426	-	27,426
Police fines	-	27,030	(14,500)	12,530
Dog pound fees	-	21	(21)	-
Surcharges	-	5,434	-	5,434
State fee	-	-	1,200	1,200
Grant revenues	-	19,874	(12,736)	7,138
Swimming pool revenue	-	442	11,500	11,942
Fire revenues	-	10,867	-	10,867
Fees and penalties	-	972	(972)	-
EMS revenue	-	29,268	-	29,268
Community Building revenue	-	2,280	-	2,280
Royalty Income	-	-	9,000	9,000
Other Revenue	-	44,244	(10,000)	34,244
TOTAL OPERATING REVENUES	-	485,103	(12,184)	472,919
OPERATING EXPENSES				
<u>General Government</u>				
Personal Services	-	117,149	(117,149)	-
Materials and Supplies	-	-	13,000	13,000
Other Services and Charges	-	58,364	60,000	118,364
Capital Outlay	-	-	5,500	5,500
Total General Government	-	175,513	(38,649)	136,864
<u>Police Department</u>				
Personal Services	-	78,305	65,000	143,305
Materials and Supplies	-	-	3,000	3,000
Other Services and Charges	-	51,410	(20,000)	31,410
Total Police Department	-	129,715	48,000	177,715
<u>Parks Department</u>				
Other Services and Charges	-	5,207	(5,207)	-
Total Parks Department	-	5,207	(5,207)	-
<u>Library</u>				
Personal Services	-	120	6,500	6,620
Materials and Supplies	-	-	3,000	3,000
Other Services and Charges	-	2,962	-	2,962
Total Library Department	-	3,082	9,500	12,582

Town of Hydro
General Fund Budget
For the Year Ended June 30, 2019

	Approved Budget 2018/2019	Proposed Amendments April '19	Proposed Amendments June '19	Proposed Budget 2018/2019
<u>Community Building</u>				
Other Services and Charges	-	3,952	-	3,952
Total Community Building Department	-	3,952	-	3,952
<u>Court</u>				
Other Services and Charges	-	1,920	6,000	7,920
Total Court Department	-	1,920	6,000	7,920
<u>Swimming Pool</u>				
Personal Services	-	-	17,000	17,000
Materials and Supplies	-	-	2,000	2,000
Other Services and Charges	-	690	3,000	3,690
Total Swimming Pool Department	-	690	22,000	22,690
<u>Fire Department</u>				
Personal Services	-	56,731	-	56,731
Materials and Supplies	-	-	500	500
Other Services and Charges	-	20,197	-	20,197
Total Fire Department	-	76,928	500	77,428
<u>EMS Department</u>				
Other Services and Charges	-	32,322	7,000	39,322
Total EMS Department	-	32,322	7,000	39,322
<u>Street & Alley Department</u>				
Personal Services	-	74	(74)	-
Other Services and Charges	-	7,028	(7,028)	-
Total Street & Alley Department	-	7,102	(7,102)	-
TOTAL EXPENDITURES	-	436,431	42,042	478,473
REVENUES OVER (UNDER) EXPENDITURES	-	48,672	(54,226)	(5,554)

Town of Hydro
General Fund Budget
For the Year Ended June 30, 2019

	Approved Budget 2018/2019	Proposed Amendments April '19	Proposed Amendments June '19	Proposed Budget 2018/2019
OTHER FINANCING SOURCES (USES)				
Interest income	-	-	125	125
Transfers out - H.D.A.	-	(16,000)	15,000	(1,000)
Transfer out - Sales Tax			(31,100)	(31,100)
Transfers in - H.D.A.	-	-	45,900	45,900
TOTAL OTHER FINANCING SOURCES (USES)	-	(16,000)	29,925	13,925
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	32,672	(24,301)	8,371
BEGINNING FUND BALANCE	10,870			18,931
ENDING FUND BALANCE	<u>\$ 10,870</u>			<u>27,302</u>

Town of Hydro
Hydro Development Authority
For the Year Ended June 30, 2019

	Approved Budget 2018/2019	Proposed Amendments April '19	Proposed Amendments June '19	Proposed Budget 2018/2019
OPERATING REVENUES				
Sewer Revenues	\$ -	\$ 187,098		\$ 187,098
Trash Revenues	-	124,982		124,982
Water Revenues	-	196,835		196,835
Grant Revenues			11,321	11,321
Other Revenues	-	13,943	8,341	22,284
TOTAL OPERATING REVENUES	-	522,858	19,662	542,520
OPERATING EXPENSES				
Sewer Department				
Personal Services	-	87,125	(35,000)	52,125
Materials and Supplies	-	-	6,500	6,500
Other Services and Charges	-	74,978	-	74,978
Debt Service	-	140,000	-	140,000
Capital Outlay	-	9,938	(9,938)	-
Total Sewer Department	-	312,042	(38,438)	273,604
Trash Department				
Other Services and Charges	-	97,556	12,000	109,556
Total Trash Department	-	97,556	12,000	109,556
Water Department				
Personal Services	-	104,837	(25,000)	79,837
Materials and Supplies	-	-	17,000	17,000
Other Services and Charges	-	59,518	(10,000)	49,518
Capital Outlay	-	-	15,000	15,000
Total Water Department	-	164,355	(3,000)	161,355
Customer Service				
Personal Services	-	-	45,000	45,000
Materials and Supplies	-	-	1,000	1,000
Other Services and Charges	-	-	2,500	2,500
Total Customer Service Department	-	-	48,500	48,500
TOTAL OPERATING EXPENDITURES	-	573,954	19,062	593,016
OPERATING INCOME (LOSS)	-	(51,096)	600	(50,495)

Town of Hydro
Hydro Development Authority
For the Year Ended June 30, 2019

	Approved Budget 2018/2019	Proposed Amendments April '19	Proposed Amendments June '19	Proposed Budget 2018/2019
NON-OPERATING REVENUES (EXPENSES)				
Interest Income	-	-	25	25
Transfers in/(out) - General Fund	-	10,000	(54,900)	(44,900)
Transfers in/(out) - Cleet	-	-	(300)	(300)
Transfers in/(out) - Sales Tax Fund			65,000	65,000
TOTAL OTHER FINANCING SOURCES (USES)	-	10,000	9,825	19,825
NET INCOME	-	(41,096)	10,425	(30,670)
BEGINNING RETAINED EARNINGS	36,517			36,517
ENDING RETAINED EARNINGS	<u>\$ 36,517</u>			<u>\$ 5,847</u>

Town of Hydro
Fire Fund Budget
For the Year Ended June 30, 2019

	Approved Budget 2018/2019	Proposed Amendments April '19	Proposed Amendments June '19	Proposed Budget 2018/2019
OPERATING REVENUES				
Fire Revenue	\$ -	\$ 69,530	\$ (69,530)	-
Grants	-	-	4,000	4,000
Donations	-	-	22,000	22,000
Other Revenue	-	-	1,700	1,700
TOTAL OPERATING REVENUES	-	69,530	(41,830)	27,700
OPERATING EXPENSES				
Fire Department				
Materials and Supplies	-	-	20,000	20,000
Other Services and Charges	-	42,500	(22,000)	20,500
Capital Outlay	-	-	10,000	10,000
Total Fire Department	-	42,500	8,000	50,500
TOTAL EXPENDITURES	-	42,500	8,000	50,500
REVENUES OVER (UNDER) EXPENDITURES	-	27,030	(49,830)	(22,800)
OTHER FINANCING SOURCES (USES)				
Gain on Sale of Assets	-	-	35,500	35,500
Transfers-out	-	-	-	-
Transfer In	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	35,500	35,500
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	27,030	(14,330)	12,700
BEGINNING FUND BALANCE	22,510			22,510
ENDING FUND BALANCE	<u>\$ 22,510</u>			<u>\$ 35,210</u>

Town of Hydro
1% Sales Tax Fund Budget
For the Year Ended June 30, 2019

	Approved Budget 2018/2019	Proposed Amendments April '19	Proposed Amendments June '19	Proposed Budget 2018/2019
OPERATING REVENUES				
Sales Tax - 1%	\$ -	\$ 73,659	\$ -	\$ 73,659
TOTAL OPERATING REVENUES	-	73,659	-	73,659
OPERATING EXPENSES				
1% Sales Tax Department				
Materials and Supplies	-	-	1,000	1,000
Other Services and Charges	-	39,007	(20,000)	19,007
Capital Outlay	-	-	24,000	24,000
Total 1% Sales Tax Department	-	39,007	5,000	44,007
TOTAL EXPENDITURES	-	39,007	5,000	44,007
REVENUES OVER (UNDER) EXPENDITURES	-	34,652	(5,000)	29,652
OTHER FINANCING SOURCES (USES)				
Interest Income	-	-	180	180
Transfers-out - H.D.A.	-	-	(65,000)	(65,000)
Transfers-out - S&A	-	-	(13,104)	(13,104)
Transfer In - GF	-	-	31,100	31,100
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(46,824)	(46,824)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	34,652	(51,824)	(17,172)
BEGINNING FUND BALANCE	24,053			24,053
ENDING FUND BALANCE	\$ 24,053			\$ 6,881

Town of Hydro
Street & Alley Fund Budget
For the Year Ended June 30, 2019

	Approved Budget 2018/2019	Proposed Amendments April '19	Proposed Amendments June '19	Proposed Budget 2018/2019
OPERATING REVENUES				
Gasoline Tax	-	1,730	-	1,730
Commercial Vehicle Tax	-	-	6,000	6,000
TOTAL OPERATING REVENUES	-	1,730	6,000	7,730
OPERATING EXPENSES				
Street & Alley Department				
Personal Services	-	900	(900)	-
Materials and Supplies	-	10,788	(2,000)	8,788
Other Services and Charges	-	-	5,500	5,500
Total Street & Alley Department	-	11,688	2,600	14,288
TOTAL EXPENDITURES	-	11,688	2,600	14,288
REVENUES OVER (UNDER) EXPENDITURES	-	(9,958)	3,400	(6,558)
OTHER FINANCING SOURCES (USES)				
Interest Income	-	28	-	28
Transfers-in	-	6,000	7,104	13,104
Transfer out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	6,028	7,104	13,132
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(3,930)	10,504	6,574
BEGINNING FUND BALANCE	4,616			4,616
ENDING FUND BALANCE	<u>\$ 4,616</u>			<u>\$ 11,190</u>

Town of Hydro
Swimming Pool Fund Budget
For the Year Ended June 30, 2019

	Approved Budget 2018/2019	Proposed Amendments April '19	Proposed Amendments June '19	Proposed Budget 2018/2019
OPERATING REVENUES				
Swimming Pool Revenue	\$ -	\$ 8,798	\$ (8,798)	\$ -
Other Revenue	-	-	-	-
TOTAL OPERATING REVENUES	-	8,798	(8,798)	-
OPERATING EXPENSES				
Swimming Pool Department				
Personal Services	-	1,409	(1,409)	-
Materials and Supplies	-	824	(824)	-
Other Services and Charges	-	-	-	-
Capital Outlay	-	-	-	-
Total Swimming Pool Department	-	2,233	(2,233)	-
TOTAL EXPENDITURES	-	2,233	(2,233)	-
REVENUES OVER (UNDER) EXPENDITURES	-	6,565	(6,565)	-
OTHER FINANCING SOURCES (USES)				
Interest Income	-	-	-	-
Transfers-out	-	-	-	-
Transfer In	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	6,565	(6,565)	-
BEGINNING FUND BALANCE	8,061			-
ENDING FUND BALANCE	<u>\$ 8,061</u>			<u>\$ -</u>

Town of Hydro
Cleet Fund Budget
For the Year Ended June 30, 2019

	Approved Budget 2018/2019	Proposed Amendments April '19	Proposed Amendments June '19	Proposed Budget 2018/2019
OPERATING REVENUES				
Police Fines	\$ -	\$ -		\$ -
Other Revenue	-	1,368	(1,368)	-
TOTAL OPERATING REVENUES	-	1,368	(1,368)	-
OPERATING EXPENSES				
Cleet Department				
Materials and Supplies	-	-	-	-
Other Services and Charges	-	655	(655)	0
Capital Outlay	-	-	-	-
Total Cleet Department	-	655	(655)	0
TOTAL EXPENDITURES	-	655	(655)	0
REVENUES OVER (UNDER) EXPENDITURES	-	713	(713)	(0)
OTHER FINANCING SOURCES (USES)				
Interest Income	-	-	-	-
Transfers-out	-	-	300	300
Transfer In	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	300	300
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	713	(413)	300
BEGINNING FUND BALANCE	1,535			1,478
ENDING FUND BALANCE	<u>\$ 1,535</u>			<u>\$ 1,778</u>

Town of Hydro
EMS Fund Budget
For the Year Ended June 30, 2019

	Approved Budget 2018/2019	Proposed Amendments April '19	Proposed Amendments June '19	Proposed Budget 2018/2019
OPERATING REVENUES				
EMS Revenue	\$ -	\$ 3,606	\$ 1,000	\$ 4,606
Other Revenue	-	-	-	-
TOTAL OPERATING REVENUES	-	3,606	1,000	4,606
OPERATING EXPENSES				
EMS Department				
Materials and Supplies	-	-	750	750
Other Services and Charges	-	3,156	-	3,156
Capital Outlay	-	-	-	-
Total EMS Department	-	3,156	750	3,906
TOTAL EXPENDITURES	-	3,156	750	3,906
REVENUES OVER (UNDER) EXPENDITURES	-	450	250	700
OTHER FINANCING SOURCES (USES)				
Interest Income	-	-	-	-
Transfers-out	-	-	-	-
Transfer In	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	450	250	700
BEGINNING FUND BALANCE	1,244			1,244
ENDING FUND BALANCE	\$ 1,244			\$ 1,944