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**TOWN OF MOUNTAIN VIEW, OKLAHOMA**  
**Fiscal Year 2019/2020 Budget Amendments**

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**BUDGET AMENDMENTS MEMO**

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June 3, 2020

The following budget amendments are presented to the Commission for approval in accordance with the Oklahoma Municipal Budget Act. The proposed budget amendments include the following highlights:

**General Fund: Net impact \$35,673 increase in fund balance**

*Increase in revenues of \$42,890*

Adjusted revenue based on year-to-date collections, specifically sales and use tax collections, and cemetery

*Increase in expenses of \$7,217*

Additional costs in cemetery related to donations received

Additional costs in street department related to street light costs

Re-allocation of expenses between departments to ensure June expenses are covered under the budgeted amounts.

**Mt. View Public Works Authority Fund: Net impact \$45,831**

*Increase in revenues of \$35,000*

Additional revenue based on year-to-date collections for water department

Grant funding of \$27,000 for Sewer department improvements

*Increase in interest income of \$231*

*Decrease in expenses of \$10,600*

Admin - Additional costs related to capital outlay for computer purchased

Trash - Additional costs related to roll-off dumpsters for demolition of properties

Water/Sewer - Decrease in costs based on year-to-date expenses

The legal level of control for the Town's 2019/2020 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 02 2020**

**State Auditor  
and Inspector**

*Kiowa*

**General Fund**  
**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019/2020	PROPOSED AMENDMENTS DEC '19	PROPOSED AMENDMENTS JUNE '20	AMENDED BUDGET 2019/2020
<b>OPERATING REVENUES</b>				
Sales tax	\$ 139,725	-	20,000	\$ 159,725
Use Tax	31,812	-	15,000	46,812
Beverage Tax	13,243	-	5,000	18,243
Tobacco Tax	1,035	-	-	1,035
Cemetery	6,000	-	17,000	23,000
Street & alley	23,546	-	(2,000)	21,546
Police fines	22,000	-	(10,000)	12,000
Grants	3,800	-	840	4,640
Interest income	130	-	550	680
Other Revenue	25,000	-	(3,500)	21,500
<b>TOTAL OPERATING REVENUES</b>	<b>266,291</b>	<b>-</b>	<b>42,890</b>	<b>309,181</b>
<b>OPERATING EXPENSES</b>				
<b>General Government</b>				
Personal Services	89,858	-	-	89,858
Materials and Supplies	5,000	-	-	5,000
Other Services and Charges	20,000	(5,000)	-	15,000
Capital Outlay - <i>General Government</i>	-	34,000	-	34,000
<b>Total General Government</b>	<b>114,858</b>	<b>29,000</b>	<b>-</b>	<b>143,858</b>
<b>Cemetery</b>				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Other Services and Charges	12,500	6,000	7,825	26,325
<b>Total Cemetery</b>	<b>12,500</b>	<b>6,000</b>	<b>7,825</b>	<b>26,325</b>
<b>Street &amp; Alley</b>				
Personal Services	-	-	-	-
Materials and Supplies	9,000	6,000	4,000	19,000
Other Services and Charges	3,000	-	-	3,000
<b>Total Street &amp; Alley</b>	<b>12,000</b>	<b>6,000</b>	<b>4,000</b>	<b>22,000</b>
<b>Public Safety</b>				
Personal Services	78,105	-	-	78,105
Materials and Supplies - Police	12,000	-	(4,608)	7,392
Materials and Supplies - Fire	6,500	-	-	6,500
Other Services and Charges	25,000	-	(13,812)	11,188
Capital Outlay	-	-	6,000	6,000
Debt Service - New Police 4x4 vehicle	-	-	7,812	7,812
<b>Total Public Safety</b>	<b>121,605</b>	<b>-</b>	<b>(4,608)</b>	<b>116,997</b>
<b>TOTAL EXPENDITURES</b>	<b>260,964</b>	<b>41,000</b>	<b>7,217</b>	<b>309,181</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,327</b>	<b>(41,000)</b>	<b>35,673</b>	<b>0</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>\$ 5,327</b>	<b>\$ (41,000)</b>	<b>\$ 35,673</b>	<b>\$ 0</b>
<b>BEGINNING FUND BALANCE</b>	<b>98,891</b>			<b>98,891</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 104,218</b>			<b>\$ 98,891</b>

**Public Works Authority**  
**Fiscal Year 2019/2020 Annual Budget**

	APPROVED BUDGET 2019/2020	PROPOSED AMENDMENTS DEC '19	PROPOSED AMENDMENTS JUNE '20	AMENDED BUDGET 2019/2020
<b>OPERATING REVENUES</b>				
Sewer Revenues	\$ 81,805	\$ -	\$ -	\$ 81,805
Rate increase 2.1%	-	-	-	-
Trash Revenues	143,083	-	-	143,083
Rate increase 2.1%	-	-	-	-
Water Revenues	153,332	-	10,000	163,332
Rate increase 2.1%	-	-	-	-
Other Revenues	1,000	7,000	25,000	33,000
<b>TOTAL OPERATING REVENUES</b>	<b>379,220</b>	<b>7,000</b>	<b>35,000</b>	<b>421,220</b>
<b>OPERATING EXPENSES</b>				
<b>Administration Department</b>				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Other Services and Charges	12,500	-	-	12,500
Capital Outlay	-	-	2,000	2,000
<b>Total Administration Department</b>	<b>12,500</b>	<b>-</b>	<b>2,000</b>	<b>14,500</b>
<b>Trash Department</b>				
Other Services and Charges	131,340	-	15,000	146,340
<b>Total Trash Department</b>	<b>131,340</b>	<b>-</b>	<b>15,000</b>	<b>146,340</b>
<b>Water/Sewer Department</b>				
Personal Services	120,461	-	(3,600)	116,861
Materials and Supplies	45,000	60,000	(44,000)	61,000
Other Services and Charges	50,000	-	(15,000)	35,000
Capital Outlay	-	-	35,000	35,000
<b>Total Water/Sewer Department</b>	<b>215,461</b>	<b>60,000</b>	<b>(27,600)</b>	<b>247,861</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>359,301</b>	<b>60,000</b>	<b>(10,600)</b>	<b>408,701</b>
<b>OPERATING INCOME (LOSS)</b>	<b>19,919</b>	<b>(53,000)</b>	<b>45,600</b>	<b>12,519</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest Income	250	-	231	481
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>250</b>	<b>-</b>	<b>231</b>	<b>481</b>
<b>INCOME (LOSS) BEFORE OPERATING</b>	<b>20,169</b>	<b>(53,000)</b>	<b>45,831</b>	<b>13,000</b>
<b>OPERATING TRANSFERS IN(OUT)</b>				
General Fund (Out)	-	-	-	-
General Fund (In)	-	-	-	-
Library	(13,000)	-	-	(13,000)
<b>Total Transfers</b>	<b>(13,000)</b>	<b>-</b>	<b>-</b>	<b>(13,000)</b>
<b>NET INCOME</b>	<b>\$ 7,169</b>	<b>\$ (53,000)</b>	<b>\$ 45,831</b>	<b>\$ (0)</b>
<b>BEGINNING RETAINED EARNINGS</b>	<b>236,219</b>			<b>236,219</b>
<b>ENDING RETAINED EARNINGS</b>	<b>\$ 243,387</b>			<b>\$ 236,218</b>