

**BUDGET ADOPTION RESOLUTION**

**TOWN OF BILLINGS, OKLAHOMA  
RESOLUTION NO. 2019-4**

**A RESOLUTION APPROVING THE TOWN OF BILLINGS, OKLAHOMA BUDGET FOR THE FISCAL YEAR 2019-2020 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY**

**WHEREAS**, The Town of Billings, Oklahoma 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 Mayor has prepared a budget for the fiscal year ending June 30, 2020 (FY 2019-2020) consistent with the Act; and

**WHEREAS**, The Act in section 17-215 provides for the Mayor 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 Board of the Town of Billings has conducted a Public Hearing, and published notice of the Public Hearing; and

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN BOARD OF THE  
TOWN OF BILLINGS, OKLAHOMA:**

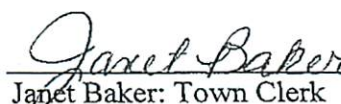
**SECTION 1.** The Town Board of the Town of Billings, Oklahoma does hereby adopt the FY 2019-2020 Budget on the 13<sup>th</sup> day of June 2019 with total resources available in the amount of \$1,234,596 and total fund/departmental appropriations in the amount of \$848,516. Legal appropriations (spending/encumbering limits) are hereby established in the attached budget detail.

**SECTION 2.** The Town Board does hereby authorize the Town Administrator/Mayor to transfer any unexpended and unencumbered appropriations, at any time throughout FY 2019-2020, 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 Town Board.

**SECTION 3.** All supplemental appropriations or decrease in the total appropriation of a fund shall be adopted at a meeting of the Town Board and filed with the State Auditor and Inspector.

  
Robert Hartz: Mayor

ATTEST:

  
Janet Baker: Town Clerk

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State Auditor  
and Inspector

**TOWN OF BILLINGS, OKLAHOMA**  
**Fiscal Year 2019/2020 Annual Budget**

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**BUDGET MEMO**

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May 22, 2019

The 2019/2020 Annual Budget for the Town of Billings is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act. The budget includes the following highlights for the fiscal year:

Sales tax and other recurring tax revenues are budgeted at 90% of prior year collections. If collected at 100%, sales tax revenues will increase by approximately \$17,800. One cent of sales tax collected is restricted for the Police Department. The budget includes a transfer of that 1%, calculated at \$40,090 from the General Fund to the Police Special Revenue Fund.

The budget includes a 3% utility rate increase for gas, sewer, trash, and water services. This results in approximately \$10,345 in additional revenue.

The budget includes a 20% raise for Terry Pool for his promotion to PWA Director. There are no other raises included in the budget. There is one open positions for a police officer at a total cost of \$36,729.

The CDBG 2016 grant, with revenues and outlay of \$288,237, have been budgeted in PWA. A \$40,000 match requirement was satisfied with engineering costs in prior year.

The only capital improvements in the budget are the funds for water improvements funded by the CDBG grant.

Debt service on the USDA Rural Development loan is budgeted at \$36,200 in the Public Works Authority.

We have reached out to the Fire department and have not heard back on their requests. The Fire Special Revenue Fund budget is included at \$0 for FY20. We will update it as we receive information.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the fiscal year 2019/2020 budget was initially presented to Council in May 2019 for consideration. A public hearing is scheduled for June 13, 2019.

The legal level of control for the City'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.

**PUBLIC NOTICE OF PROPOSED BUDGET HEARING**

A public hearing on the proposed FY 2019-2020 budget for the Town of Billings will be held at the Town's regular meeting on June 13th, 2019 in the Billings Town Hall, 122 West Main Street, Billings, Oklahoma. The hearing is open to the public and comments from the citizens will be welcomed. Copies of the proposed budgets, as follows, are available at the Billings Town Office.

**TOWN OF BILLINGS, OKLAHOMA**  
Fiscal Year 2019/2020 Annual Budget

**BUDGET SUMMARY**

	<b>BEGINNING BALANCE (Estimates)</b>	<b>REVENUES</b>	<b>EXPENSES</b>	<b>TRANSFERS</b>	<b>Net Change</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	\$ 27,545	\$ 200,897	\$ (175,693)	\$ (40,090)	\$ (14,886)	\$ 12,659
<b>ENTERPRISE FUNDS</b>						
Public Works Authority	\$ 149,392	\$ 625,582	\$ (623,397)	\$ -	\$ 2,185	\$ 151,577
Industrial Development Authority	117,584	150	(5,000)	-	(4,850)	112,734
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 266,976</b>	<b>\$ 625,732</b>	<b>\$ (628,397)</b>	<b>\$ -</b>	<b>\$ (2,665)</b>	<b>\$ 264,311</b>
<b>SPECIAL REVENUE FUNDS</b>						
Meter Deposit	\$ 29,130	\$ 45	\$ -	\$ -	\$ 45	\$ 29,175
Sewer	42,774	100	-	-	100	42,874
Police	41,991	525	(40,615)	40,090	0	41,991
Fire	24,246	3,810	(3,810)	-	-	24,246
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 109,011</b>	<b>\$ 4,435</b>	<b>\$ (44,425)</b>	<b>\$ 40,090</b>	<b>\$ 100</b>	<b>\$ 109,111</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 403,532</b>	<b>\$ 831,064</b>	<b>\$ (848,516)</b>	<b>\$ -</b>	<b>\$ (17,451)</b>	<b>\$ 386,081</b>

**Town of Billings, Oklahoma**  
**General Fund**  
**Fiscal Year 2019/2020 Annual Budget**

	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	PROJECTED ACTUAL 2018/2019	PROPOSED BUDGET 2019/2020
<b>OPERATING REVENUES</b>				
Sales tax 4%	\$ 134,594	\$ 125,800	\$ 132,970	\$ 120,271
Sales tax PD Restricted	46,500	41,900	44,323	40,090
Use tax	11,955	8,976	13,924	12,531
Franchise tax	9,967	11,000	12,881	11,593
Other taxes	13,389	6,976	13,790	12,411
Pool and recreation	-	1,150	-	500
Other	7,047	11,000	3,778	3,500
<b>TOTAL OPERATING REVENUES</b>	<b>223,452</b>	<b>206,802</b>	<b>221,665</b>	<b>200,897</b>
<b>OPERATING EXPENSES</b>				
<b>General Government</b>				
Personal Services	35,619	30,000	38,279	44,193
Materials and Supplies	41,292	45,000	6,449	6,500
Other Services and Charges	103,895	82,000	116,614	101,500
<b>Total General Government</b>	<b>180,806</b>	<b>157,000</b>	<b>161,341</b>	<b>152,193</b>
<b>Street Department</b>				
Personal Services	7,192	-	-	-
Materials and Supplies	11,904	11,500	19,735	19,500
Other Services and Charges	6,316	7,500	2,418	2,500
<b>Total Street Department</b>	<b>25,412</b>	<b>19,000</b>	<b>22,153</b>	<b>22,000</b>
<b>Code Enforcement</b>				
Personal Services	1,555	-	1,440	1,500
<b>Total Code Enforcement</b>	<b>1,555</b>	<b>-</b>	<b>1,440</b>	<b>1,500</b>
<b>TOTAL EXPENDITURES</b>	<b>207,773</b>	<b>176,000</b>	<b>184,934</b>	<b>175,693</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>15,679</b>	<b>30,802</b>	<b>36,731</b>	<b>25,204</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
<b>Transfers-In</b>				
Transfer In	10,000	-	-	-
<b>Total transfers In</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers-out</b>				
Restricted sales tax: PD 1%	-	(41,900)	-	(40,090)
Police Special Revenue Fund	(33,414)	-	(22,586)	-
Public Works Authority	(210)	-	(18,000)	-
Industrial Development Authority	1,700	-	-	-
Fire Special Revenue Fund	(1,200)	-	(7,314)	-
Other	(10,500)	-	-	-
<b>Total transfers Out</b>	<b>(43,624)</b>	<b>(41,900)</b>	<b>(47,900)</b>	<b>(40,090)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(17,945)</b>	<b>(11,098)</b>	<b>(11,170)</b>	<b>(14,886)</b>
<b>BEGINNING FUND BALANCE</b>	<b>40,080</b>	<b>60,000</b>	<b>60,000</b>	<b>27,545</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 22,135</b>	<b>\$ 48,902</b>	<b>\$ 48,830</b>	<b>\$ 12,659</b>

\*Taxes budgeted at 90% of projected revenues

**Town of Billings, Oklahoma**  
**Public Works Authority**  
**Fiscal Year 2019/2020 Annual Budget**

	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	PROJECTED ACTUAL 2018/2019	PROPOSED BUDGET 2019/2020
<b>OPERATING REVENUES</b>				
Gas Revenues	\$ 128,308	\$ 140,000	\$ 151,583	\$ 145,000
3% Rate increase	-	-	-	4,548
Sewer Revenues	43,250	38,000	44,281	41,000
3% Rate increase	-	-	-	1,329
Trash Revenues	30,442	24,500	30,875	28,500
3% Rate increase	-	-	-	927
Water Revenues	86,518	80,000	118,020	110,000
3% Rate increase	-	-	-	3,541
Grant Revenue - CDBG 2016	-	-	-	288,237
Other Revenues	(3,431)	800	3,295	2,500
<b>TOTAL OPERATING REVENUES</b>	<b>285,087</b>	<b>283,300</b>	<b>348,054</b>	<b>625,582</b>
<b>OPERATING EXPENSES</b>				
<b>Administration Department</b>				
Personal Services	89,880	105,000	100,426	93,706
Materials and Supplies	2,198	2,000	1,469	2,000
Other Services and Charges	20,693	25,000	10,021	10,500
<b>Total Administration Department</b>	<b>112,771</b>	<b>132,000</b>	<b>111,916</b>	<b>106,206</b>
<b>Gas Department</b>				
Materials and Supplies	56,897	65,000	71,414	72,500
Other Services and Charges	32,077	25,000	21,826	22,000
<b>Total Gas Department</b>	<b>88,974</b>	<b>90,000</b>	<b>93,240</b>	<b>94,500</b>
<b>Sewer Department</b>				
Materials and Supplies	4,878	6,000	1,468	2,500
Other Services and Charges	5,905	6,000	3,157	4,000
Debt Service- <i>USDA</i>	27,203	36,204	36,264	36,204
<b>Total Sewer Department</b>	<b>37,986</b>	<b>48,204</b>	<b>40,889</b>	<b>42,704</b>
<b>Trash Department</b>				
Other Services & Charges	800	6,000	30,179	22,500
<b>Total Trash Department</b>	<b>800</b>	<b>6,000</b>	<b>30,179</b>	<b>22,500</b>
<b>Park and Rec Department</b>				
Personal Services	141	150	420	500
Materials and supplies	2,241	-	4,416	5,000
Other Services & Charges	4,780	2,500	217	750
<b>Total Park and Rec Department</b>	<b>7,162</b>	<b>2,650</b>	<b>5,053</b>	<b>6,250</b>
<b>Water Department</b>				
Materials and Supplies	15,588	14,500	29,033	30,000
Other Services and Charges	22,688	22,500	42,767	33,000
Capital Outlay	6,543	-	-	288,237
<b>Total Water Department</b>	<b>44,819</b>	<b>37,000</b>	<b>71,800</b>	<b>351,237</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>292,512</b>	<b>315,854</b>	<b>353,076</b>	<b>623,397</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(7,425)</b>	<b>(32,554)</b>	<b>(5,022)</b>	<b>2,185</b>
<b>OPERATING TRANSFERS IN/OUT</b>				
Transfer In	210	-	7,424	-
Transfer Out	-	-	(60)	-
<b>Total Operating Transfers</b>	<b>210</b>	<b>-</b>	<b>7,364</b>	<b>-</b>
<b>NET INCOME</b>	<b>(7,215)</b>	<b>(32,554)</b>	<b>2,342</b>	<b>2,185</b>
<b>BEGINNING RETAINED EARNINGS</b>	<b>174,101</b>	<b>134,702</b>	<b>134,702</b>	<b>149,392</b>
<b>ENDING RETAINED EARNINGS</b>	<b>\$ 166,886</b>	<b>\$ 102,148</b>	<b>\$ 137,044</b>	<b>\$ 151,577</b>

**Town of Billings, Oklahoma**  
**Industrial Development Authority**  
**Fiscal Year 2019/2020 Annual Budget**

	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	PROJECTED ACTUAL 2018/2019	PROPOSED BUDGET 2019/2020
<b>OPERATING REVENUES</b>				
Rental	\$ -	\$ -	\$ -	\$ -
Interest income	87	70	215	150
<b>TOTAL OPERATING REVENUES</b>	<b>87</b>	<b>70</b>	<b>215</b>	<b>150</b>
<b>OPERATING EXPENSES</b>				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Other Services and Charges	-	1,500	7,272	5,000
<b>Total Expenses</b>	<b>-</b>	<b>1,500</b>	<b>7,272</b>	<b>5,000</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,500</b>	<b>7,272</b>	<b>5,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>87</b>	<b>(1,430)</b>	<b>(7,057)</b>	<b>(4,850)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In	-	-	7,272	-
Transfer Out	-	-	(7,272)	-
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>87</b>	<b>(1,430)</b>	<b>(7,057)</b>	<b>(4,850)</b>
<b>BEGINNING FUND BALANCE</b>	<b>116,391</b>	<b>96,450</b>	<b>96,450</b>	<b>117,584</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 116,478</b>	<b>\$ 95,020</b>	<b>\$ 89,393</b>	<b>\$ 112,734</b>

**Town of Billings, Oklahoma**  
**Sewer Special Revenue Fund**  
**Fiscal Year 2019/2020 Annual Budget**

	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	PROJECTED ACTUAL 2018/2019	PROPOSED BUDGET 2019/2020
<b>OPERATING REVENUES</b>				
Miscellaneous income	\$ -	\$ -	-	\$ -
Interest income	42	25	120	100
<b>TOTAL OPERATING REVENUES</b>	<b>42</b>	<b>25</b>	<b>120</b>	<b>100</b>
<b>OPERATING EXPENSES</b>				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Other Services and Charges	-	25	-	-
<b>Total Expenses</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>42</b>	<b>-</b>	<b>120</b>	<b>100</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers-out				
Public Works Authority	-	-	-	-
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>42</b>	<b>-</b>	<b>120</b>	<b>100</b>
<b>BEGINNING FUND BALANCE</b>	<b>42,632</b>	<b>45,000</b>	<b>45,000</b>	<b>42,774</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 42,674</b>	<b>\$ 45,000</b>	<b>\$ 45,120</b>	<b>\$ 42,874</b>

**Town of Billings, Oklahoma**  
**Police Special Revenue Fund**  
**Fiscal Year 2019/2020 Annual Budget**

	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	PROJECTED ACTUAL 2018/2019	PROPOSED BUDGET 2019/2020
<b>OPERATING REVENUES</b>				
Fines and forfeitures	\$ 1,257	\$ 2,000	\$ 420	\$ 500
Interest income	17	15	54	25
<b>TOTAL OPERATING REVENUES</b>	<b>1,274</b>	<b>2,015</b>	<b>474</b>	<b>525</b>
<b>OPERATING EXPENSES</b>				
Personal Services	30,045	38,000	-	37,115
Materials and Supplies	1,566	2,000	-	1,000
Other Services and Charges	1,803	4,000	1,346	2,500
<b>Total Expenses</b>	<b>33,414</b>	<b>44,000</b>	<b>1,346</b>	<b>40,615</b>
<b>TOTAL EXPENDITURES</b>	<b>33,414</b>	<b>44,000</b>	<b>1,346</b>	<b>40,615</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(32,140)</b>	<b>(41,985)</b>	<b>(872)</b>	<b>(40,090)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
General Fund	33,414	41,900	22,586	40,090
<b>Total Transfers</b>	<b>33,414</b>	<b>41,900</b>	<b>22,586</b>	<b>40,090</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>1,274</b>	<b>(85)</b>	<b>21,714</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>22,622</b>	<b>7,665</b>	<b>7,665</b>	<b>41,991</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 23,896</b>	<b>\$ 7,580</b>	<b>\$ 29,379</b>	<b>\$ 41,991</b>



**Town of Billings, Oklahoma**  
**Fire Special Revenue Fund**  
**Fiscal Year 2019/2020 Annual Budget**

	ACTUAL 2017/2018	APPROVED BUDGET 2018/2019	PROJECTED ACTUAL 2018/2019	PROPOSED BUDGET 2019/2020
<b>OPERATING REVENUES</b>				
Intergovernmental	\$ -	\$ 3,800	\$ -	\$ 3,800
Interest income	-	10	-	10
<b>TOTAL OPERATING REVENUES</b>	<b>-</b>	<b>3,810</b>	<b>-</b>	<b>3,810</b>
<b>OPERATING EXPENSES</b>				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Other Services and Charges	-	3,810	-	3,810
<b>Total General Government</b>	<b>-</b>	<b>3,810</b>	<b>-</b>	<b>3,810</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>3,810</b>	<b>-</b>	<b>3,810</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers-out				
Public Works Authority	-	-	-	-
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>19,563</b>	<b>24,246</b>	<b>24,246</b>	<b>24,246</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 19,563</b>	<b>\$ 24,246</b>	<b>\$ 24,246</b>	<b>\$ 24,246</b>

# Legal Notice

Published in the Garber-Billings News on 06/13/2019.

## PUBLIC NOTICE OF PROPOSED BUDGET HEARING

A public hearing on the proposed FY 2019-2020 budget for the Town of Billings will be held at the Town's regular meeting on June 13th, 2019 in the Billings Town Hall, 122 West Main Street, Billings, Oklahoma. The hearing is open to the public and comments from the citizens will be welcomed. Copies of the proposed budgets, as follows, are available at the Billings Town Office.

### TOWN OF BILLINGS, OKLAHOMA Fiscal Year 2019/2020 Annual Budget

#### BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 27,545	\$ 200,897	\$ (175,693)	\$ (40,090)	\$ (14,886)	\$ 12,659
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<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 403,532</b>	<b>\$ 831,064</b>	<b>\$ (848,516)</b>	<b>\$ -</b>	<b>\$ (17,451)</b>	<b>\$ 386,051</b>

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JUL 01 2019

State Auditor  
and Inspector

*Noble*