#### TOWN OF BILLINGS, OKLAHOMA

Fiscal Year 2020/2021 Annual Budget June Amendments

#### **BUDGET MEMO**

June 9, 2021

The 2020/2021 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:

#### General Fund: Net impact of \$25,595

Increase in revenues of \$43,971

Increase in sales tax of \$19,000 and use tax of \$5,000 based on actual collections

Increase in grant income of \$12,456 based on actual income received for the CARES Act

Increase in expenses of \$4,653

Increase in street expenses of \$4,200 based on actual activity

Increase in transfers out of \$13,723

Increase in transfers out to Police of \$12,000 directly related to sales tax increase above

Increase in transfers out to Fire of \$1,723 based on actual activity

#### PWA: Net impact of \$21,362

Increase in revenues of \$19,471

Additional revenue added to account for what has been collected in the fiscal year. Remember the FY21 budget was adopted with a conservative estimate of collections on utility revenues due to the unknown impact of the pandemic. This increase in utilities bring the budget back in line with full collections.

Increase in expenses of \$675

Increase in administrative expenses of \$7,820 based on actual expenses for the year including \$2,820 of capital outlay for flatbed with side rails

Decrease in gas department of \$9,125 mostly related to reduction in operational expenses

Increase in transfers in of \$2,566

Increase in transfers in from Sewer Fund based on actual activity

#### Industrial Fund: Net impact of <\$10,332>

Increase in revenues of \$1,400

Increase in rental revenues of \$1,400 based on actual collections

Increase in expenses of \$11,732

Increase in expenses of \$11,732 related to maintenance of gas tanks

#### Sewer Fund: Net impact of <\$2,556>

Increase in transfers out of \$2,556

Increase in transfers out of \$2,556 to PWA based on actual activity

#### Police Fund: Net impact of \$12,000

Increase in transfers in of \$12,000

Increase in transfers in from General Fund of \$12,000 directly related to sales tax increase

#### Fire Fund: Net impact of <\$277>

Increase in expenses of \$2,000

Increase in expenses of \$2,000 based on actual activity

Increase in transfers in of \$1,723

Increase in transfers in from General fund of \$1,723 based on actual activity

The legal level of control for the City's 2020/2021 budget is established at the Department level. Additional detail is provided for analysis purposes

If you have any questions, please contact Meredith Meacham Wilson, CPA.





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PUBLIC NOTICE OF PROPOSED BUDGET HEARING

A public hearing on the proposed FY 2020-2021 budget for the Town of Billings will be held at the Town's regular meeting on June 11th, 2020 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 2020/2021 Annual Budget

#### **BUDGET SUMMARY**

	B	GINNING ALANCE (stimates)	RE	EVENUES	E	XPENSES	TRANSFERS		Net Change		ENDING BALANCE	
GENERAL FUND	s	32,330	s	260,436	s	(176,628)	s	(51,243)	s	32,565	s	64,895
ENTERPRISE FUNDS Public Works Authority Industrial Development Authority	s	127,543 94,312	s	396,795 1,500	s	(399,254) (16,732)	s	2,566	s	107 (15,232)	s	127,650 79,080
TOTAL ENTERPRISE FUNDS	5	221,855	S	398,295	s	(415,986)	s	2,566	s	(15,125)	s	206,730
SPECIAL REVENUE FUNDS Meter Deposit Sewer Police Fire	s	26,773 42,846 53,721 25,296	s	30 100 550	s	- (44,605) (7,000)	s	(2,566) 44,520 6,723	s	30 (2,466) 465 (277)		26,803 40,380 54,186 25,019
TOTAL SPECIAL REVENUE FUNDS	<u>s</u>	148,636	s	680	5	(51,605)	s	48,677	s	(2,248)	s	146,388
GRAND TOTAL ALL FUNDS	s	402,821	s	659,411	s	(644,219)	s	- · · · · · · · · · · · · · · · · · · ·	s	15,192	s	418,013



### Town of Billings, Oklahoma General Fund

	ΔΓ	PROVED	JUNE		484	ENDED	
		SUDGET	AMENDME			DGET	
		020/2021	(PROPOSI			20/2021	
OPERATING REVENUES		020/2021	(i KOi OSi	<u>.,, , , , , , , , , , , , , , , , , , ,</u>	202	.0/2021	-
Sales tax 4%	S	130,078	s :	7,000	c	137,078	708/
Sales tax PD Restricted	3	32,520		2,000		44,520	
Use tax		25,420		5,000		30,420	
Franchise tax			-				
Other taxes		11,179	-	-		11,179	
		14,768	-	2,500		17,268	80%
Pool and recreation		•		•		-	
Grant Income				2,456		12,456	
Other		2,500		5,015		7,515	_
TOTAL OPERATING REVENUES		216,465	43	3,971	-	260,436	-
OPERATING EXPENSES							
General Government							
Personal Services		54,725		•		54,725	
Materials and Supplies		4,250		-		4,250	
Other Services and Charges		82,500		•		82,500	_
Total General Government		141,475		•		141,475	_
							-
Street Department							
Personal Services		•					
Materials and Supplies		19,500		•		19,500	
Other Services and Charges		11,000	4	1,200		15,200	
Capital Outlay							
Total Street Department		30,500	4	1,200		34,700	-
							-
Code Enforcement							
Personal Services		-		453		453	
Total Code Enforcement		-		453		453	-
		_					_
Economic Development							
Other Services and Charges		-		•		•	_
Total Code Enforcement		•		-		-	_
							_
TOTAL EXPENDITURES		171,975	4	4,653		176,628	
			,				-
REVENUES OVER (UNDER) EXPENDITURES		44,490	39	9,318		83,808	
OTHER FINANCING SOURCES (USES)							
Transfers-In							
Transfer In				-		_	
Total transfers In				_		-	_
Transfers-out							-
Restricted sales tax: PD 1%		(32,520)	(1)	2,000)		(44,520	`
		(32,320)	(1.	2,000)		(44,520	,
Police Special Revenue Fund		•		•		•	
Public Works Authority		-		•		•	
Industrial Development Authority			,			· ·	
Fire Special Revenue Fund		(5,000)	(	1,723)		(6,723	)
Other		-		•		•	
Total transfers Out		(37,520)	(1.	3,723)		(51,243	)
DEVENIES AND OTHER COURSE OVER ADDRESS		4.070	3.	5 505		32 565	
REVENUES AND OTHER SOURCES OVER (UNDER)		6,970	2	5,595		32,565	
EXPENDITURES AND OTHER USES							
PRODUING FINIS BALLANCE		22 222				22.220	
BEGINNING FUND BALANCE		32,330	-		_	32,330	
ENDING FUND BALANCE	S	39,300	•		\$	64,895	=

<sup>\*</sup>Taxes budgeted at 90% of projected revenues



## Town of Billings, Oklahoma Public Works Authority Fiscal Year 2020/2021 Annual Budget

Materials and Supplies   72,000   (20,000)   52,000     Other Services and Charges   9,000   10,000   19,000     Capital Outlay   - 855   855     Total Gas Department   81,000   (9,145)   71,855     Sewer Department		E	PPROVED	JUNE AMENDMENTS	AMENDED BUDGET
Gas Revenues         \$ 13,033 \$ 3,000 \$ 133,933           Sewer Revenues         56,546 \$ 4,000 \$ 23,613           Trash Revenues         28,613 \$ 4,000 \$ 23,613           Water Revenues         87,762 \$ 3,000 \$ 90,762           Grant Revenue - CDBG 2016 \$	OPERATING DEVENUES	2	020/2021	(PROPOSED)	2020/2021
Sewer Revenues		•	130 933	\$ 3,000	<b>S</b> 133 033
Trash Revenues		•			•
Water Revenues         87,762         3,000         90,762           Grant Revenue - CDBG 2016         -         -         -         1,970         -         71,970           Other Revenues         1,500         5,471         6,971         71,970         -         71,970           Other Revenues         1,500         5,471         6,971         71,970         -         71,970           Other Sevenues         1,500         3,471         6,971         6,971         71,970         -         71,970           OPERATING EXPENSES         377,324         19,471         396,795         390,679         390,679         3000					
Grant Revenue - CDBG 2016 Grant Revenue - REAP GRANT 2020 71,970					•
Grant Revenue- REAP GRANT 2020 Other Revenues 1,500 1,500 5,471 6,971 TOTAL OPERATING REVENUES 377,324 19,471 396,795  OPERATING EXPENSES Administration Department Personal Services 89,305 Other Services and Supplies 1,000 10,200 10,200 10,200 10,200 10,300 Other Services and Charges 10,250 Total Administration Department Materials and Supplies 72,000 Capital Outlay 72,000 Capital Outlay 74,000 Capital Outlay 75,000 Capital Outlay 76,000 Capital Outlay 76,000 Capital Outlay 77,000 Capital Outlay 77,000 Capital Outlay 77,000 Capital Outlay 78,000 Capital Outlay 79,000 Capital Outlay 79,00					
Other Revenues         1,500         5,471         6,971           TOTAL OPERATING REVENUES         377,324         19,471         396,795           OPERATING EXPENSES Administration Department         44ministration Department         89,305         -         89,305           Materials and Supplies         1,000         2,000         3,000           Other Services and Charges         10,250         3,000         13,250           Capital Outlay         -         2,820         2,820           Total Administration Department         100,555         7,820         108,375           Gas Department         Materials and Supplies         72,000         (20,000)         52,000           Other Services and Charges         9,000         10,000         19,000           Other Services and Charges         9,000         10,000         19,000           Sewer Department         81,000         (9,145)         71,855           Sewer Department         1,500         2,000         3,500           Other Services and Charges         4,000         -         4,000           Other Services and Charges         4,000         -         4,000           Other Services and Charges         18,000         -         18,000	Grant Revenue- REAP GRANT 2020		71.970		
TOTAL OPERATING REVENUES   377,324   19,471   396,795			•	5.471	•
Administration Department Personal Services Personal Services and Supplies 1,000 2,000 3,000 Other Services and Charges 10,250 3,000 13,250 Capital Outlay - 2,820 2,820 Total Administration Department 100,555 7,820 108,375  Gas Department Materials and Supplies 72,000 (20,000) 52,000 Other Services and Charges 9,000 10,000 19,000 Capital Outlay - 855 855 Total Gas Department Materials and Supplies 9,000 10,000 19,000 Capital Outlay - 855 855 Total Gas Department Materials and Supplies 1,500 2,000 3,500 Other Services and Charges 1,500 2,000 3,500 Other Services and Charges 4,000 2,000 3,500 Other Services Acharges 18,000 - 18,000 Total Trash Department Personal Services 250 - 250 Materials and supplies 5,000 - 18,000 Other Services & Charges 3,500 - 5,000 Other Services & Charges 3,500 - 5,000 Other Services & Charges 3,500 - 5,750 Other Services and Charges 3,500 - 5,750 Other Services and Charges 3,500 - 3,500 Total Park and Rec Department  Materials and Supplies 25,000 (5,755) 19,245 Other Services and Charges 3,500 - 3,500 Total Park and Rec Department  Materials and Supplies 3,500 - 3,500 Total Park and Rec Department  Materials and Supplies 3,500 - 3,500 Other Services and Charges 3,500 - 3,500 Other S	TOTAL OPERATING REVENUES				
Personal Services	OPERATING EXPENSES				
Materials and Supplies         1,000         2,000         3,000           Other Services and Charges         10,250         3,000         13,250           Capital Outlay         -         2,820         2,820           Total Administration Department         100,555         7,820         108,375           Gas Department         Materials and Supplies         72,000         (20,000)         52,000           Other Services and Charges         9,000         10,000         19,000           Capital Outlay         -         855         855           Total Gas Department         81,000         (9,145)         71,855           Sewer Department         1,500         2,000         3,500           Other Services and Charges         4,000         -         4,000           Other Services and Charges         4,000         -         4,000           Other Services and Charges         18,000         -         18,000           Trash Department         18,000         -         18,000           Trash Department         18,000         -         18,000           Park and Rec Department         18,000         -         250           Materials and supplies         5,000         -         3,500 <td>Administration Department</td> <td></td> <td></td> <td></td> <td></td>	Administration Department				
Other Services and Charges         10,250         3,000         13,250           Capital Outlay         -         2,820         2,820           Total Administration Department         100,555         7,820         108,375           Gas Department         Materials and Supplies         72,000         (20,000)         52,000           Other Services and Charges         9,000         10,000         19,000           Capital Outlay         -         855         855           Total Gas Department         81,000         (9,145)         71,855           Sewer Department         81,000         2,000         3,500           Other Services and Charges         4,000         -         4,000           Debt Service / USDA         36,204         -         36,204           Total Sewer Department         18,000         -         18,000           Total Trash Department         18,000         -         18,000           Total Trash Department         250         -         250           Materials and supplies         5,000         -         5,000           Other Services & Charges         3,500         -         8,750           Water Department         8,750         -         8,750 </td <td>Personal Services</td> <td></td> <td>89,305</td> <td>-</td> <td>89,305</td>	Personal Services		89,305	-	89,305
Capital Outlay         -         2,820         2,820           Total Administration Department         100,555         7,820         108,375           Gas Department         Materials and Supplies         72,000         (20,000)         52,000           Other Services and Charges         9,000         10,000         19,000           Capital Outlay         -         855         855           Total Gas Department         81,000         (9,145)         71,835           Sewer Department         Materials and Supplies         1,500         2,000         3,500           Other Services and Charges         4,000         -         4,000           Debt Service- USDA         36,204         -         36,204           Total Sewer Department         18,000         -         18,000           Total Frash Department         18,000         -         18,000           Total Trash Department         250         -         250           Materials and supplies         5,000         -         5,000           Other Services & Charges         250         -         250           Materials and Supplies         5,000         -         5,000           Other Services & Charges         35,00         -	Materials and Supplies		1,000	2,000	3,000
Total Administration Department   100,555   7,820   108,375   109,375   108,375   10	Other Services and Charges		10,250	3,000	13,250
Materials and Supplies   72,000   (20,000)   52,000     Other Services and Charges   9,000   10,000   19,000     Capital Outlay   - 855   855     Total Gas Department   81,000   (9,145)   71,855     Sewer Department	Capital Outlay		-	2,820	2,820
Materials and Supplies         72,000         (20,000)         52,000           Other Services and Charges         9,000         10,000         19,000           Capital Outlay         -         8555         855           Total Gas Department         81,000         (9,145)         71,855           Sewer Department         1,500         2,000         3,500           Other Services and Charges         4,000         -         4,000           Debt Service- USDA         36,204         -         36,204           Total Sewer Department         18,000         -         18,000           Trash Department         18,000         -         18,000           Total Trash Department         18,000         -         18,000           Park and Rec Department         250         -         250           Parsonal Services         250         -         250           Materials and supplies         5,000         -         8,750           Other Services & Charges         3,500         -         8,750           Total Park and Rec Department         8,750         -         8,750           Water Department         8,750         -         8,750           Water Department	Total Administration Department	_	100,555	7,820	108,375
Other Services and Charges         9,000         10,000         19,000           Capital Outlay         -         855         855           Total Gas Department         81,000         (9,145)         71,855           Sewer Department					
Capital Outlay	••				
Total Gas Department	_		9,000		
Materials and Supplies   1,500   2,000   3,500	•		•		
Materials and Supplies         1,500         2,000         3,500           Other Services and Charges         4,000         -         4,000           Debt Service-USDA         36,204         -         36,204           Total Sewer Department         41,704         2,000         43,704           Trash Department         Other Services & Charges         18,000         -         18,000           Total Trash Department         18,000         -         18,000           Park and Rec Department         250         -         250           Materials and supplies         5,000         -         5,000           Other Services & Charges         3,500         -         3,500           Total Park and Rec Department         8,750         -         8,750           Water Department         8,750         -         8,750           Water Department         25,000         (5,755)         19,245           Other Services and Charges         35,000         -         35,000           Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675 <t< td=""><td>Total Gas Department</td><td></td><td>81,000</td><td>(9,145)</td><td>71,855</td></t<>	Total Gas Department		81,000	(9,145)	71,855
Other Services and Charges         4,000         -         4,000           Debt Service- USDA         36,204         -         36,204           Total Sewer Department         41,704         2,000         43,704           Trash Department         0ther Services & Charges         18,000         -         18,000           Total Trash Department         18,000         -         18,000           Park and Rec Department         250         -         250           Materials and Supplies         5,000         -         5,000           Other Services & Charges         3,500         -         3,500           Total Park and Rec Department         8,750         -         8,750           Water Department         Materials and Supplies         25,000         (5,755)         19,245           Other Services and Charges         35,000         -         35,000           Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459           OPERATING TRANSFERS IN/OUT	Sewer Department				
Debt Service- USDA         36,204         -         36,204           Total Sewer Department         41,704         2,000         43,704           Trash Department           Other Services & Charges         18,000         -         18,000           Total Trash Department         -         18,000         -         18,000           Park and Rec Department         -         250         -         250           Materials and supplies         5,000         -         5,000           Other Services & Charges         3,500         -         8,750           Total Park and Rec Department         8,750         -         8,750           Water Department         -         25,000         (5,755)         19,245           Other Services and Charges         35,000         -         35,000           Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459           OPERATING TRANSFERS IN/OUT         -         -         -         -				2,000	
Total Sewer Department         41,704         2,000         43,704           Trash Department Other Services & Charges         18,000         -         18,000           Total Trash Department         18,000         -         18,000           Park and Rec Department         250         -         250           Personal Services         250         -         5,000           Materials and supplies         5,000         -         5,000           Other Services & Charges         3,500         -         3,500           Total Park and Rec Department         8,750         -         8,750           Water Department         Water Department         5,000         (5,755)         19,245           Other Services and Charges         35,000         -         35,000           Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459           OPERATING TRANSFERS IN/OUT         -         -         -         -           Total OperatingTransfers         -				-	
Trash Department         18,000         -         18,000           Total Trash Department         18,000         -         18,000           Park and Rec Department         250         -         250           Personal Services         250         -         250           Materials and supplies         5,000         -         5,000           Other Services & Charges         3,500         -         3,500           Total Park and Rec Department         8,750         -         8,750           Water Department         25,000         (5,755)         19,245           Other Services and Charges         35,000         -         35,000           Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459           OPERATING TRANSFERS IN/OUT         -         -         -         -           Transfer Out         -         -         -         -         -           Total OperatingTransfers         -         2,566         2,566				2,000	
Other Services & Charges         18,000         -         18,000           Total Trash Department         18,000         -         18,000           Park and Rec Department         250         -         250           Personal Services         250         -         5,000           Materials and supplies         5,000         -         3,500           Other Services & Charges         3,500         -         8,750           Total Park and Rec Department         8,750         -         8,750           Water Department         25,000         (5,755)         19,245           Other Services and Charges         35,000         -         35,000           Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459           OPERATING TRANSFERS IN/OUT         -         -         -         -           Transfer In         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGI	Total Sewer Department		41,704	2,000	43,704
Total Trash Department         18,000         -         18,000           Park and Rec Department         250         -         250           Materials and supplies         5,000         -         5,000           Other Services & Charges         3,500         -         3,500           Total Park and Rec Department         8,750         -         8,750           Water Department         Materials and Supplies         25,000         (5,755)         19,245           Other Services and Charges         35,000         -         35,000           Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459           OPERATING TRANSFERS IN/OUT         -         -         -         -           Transfer Out         -         -         -         -         -           Total Operating Transfers         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGINNING RETAINED EARNINGS         127,54	Trash Department				
Park and Rec Department           Personal Services         250         -         250           Materials and supplies         5,000         -         5,000           Other Services & Charges         3,500         -         3,500           Total Park and Rec Department         8,750         -         8,750           Water Department         25,000         (5,755)         19,245           Other Services and Charges         35,000         -         35,000           Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459           OPERATING TRANSFERS IN/OUT         -         2,566         2,566           Transfer In         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGINNING RETAINED EARNINGS         127,543         -         127,543	Other Services & Charges			-	
Personal Services         250         -         250           Materials and supplies         5,000         -         5,000           Other Services & Charges         3,500         -         3,500           Total Park and Rec Department         8,750         -         8,750           Water Department         -         8,750         -         8,750           Water Department         25,000         (5,755)         19,245         0,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         148,570         -         148,570         -         148,570         -         148,570         -         148,570         -         399,254         OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459         OPERATING TRANSFERS IN/OUT         -         -         -         -	Total Trash Department		18,000	-	18,000
Materials and supplies         5,000         -         5,000           Other Services & Charges         3,500         -         3,500           Total Park and Rec Department         8,750         -         8,750           Water Department         -         8,750         -         8,750           Water Department         25,000         (5,755)         19,245         0,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         35,000         -         148,570         -         148,570         -         148,570         -         148,570         -         148,570         -         148,570         -         148,570         -         127,543         -         2,566         2,566         2,566         2,566         2,566         2,566         2,566         2,566         2,566         2,566         2,566         2,566         <					
Other Services & Charges         3,500         -         3,500           Total Park and Rec Department         8,750         -         8,750           Water Department         -         8,750         -         8,750           Water Department         25,000         (5,755)         19,245         0,000         -         35,000         -         148,570         -         148,570         -         148,570         -         148,570         -         148,570         -         148,570         -         148,570         -         2,566         2,566         2,566         0,569         -         18,796         (2,459         -         2,566         2,566         2,566         1,566         1,566         1,566				-	
Total Park and Rec Department         8,750         -         8,750           Water Department         35,000         -         35,000           Capital Supplies         35,000         -         35,000           Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459           OPERATING TRANSFERS IN/OUT         -         2,566         2,566           Transfer In         -         2,566         2,566           Transfer Out         -         -         -           Total OperatingTransfers         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGINNING RETAINED EARNINGS         127,543         -         127,543	••			•	
Water Department         25,000 (5,755) 19,245           Other Services and Charges         35,000 - 35,000           Capital Outlay         88,570 5,755 94,325           Total Water Department         148,570 - 148,570           TOTAL OPERATING EXPENDITURES         398,579 675 399,254           OPERATING INCOME (LOSS)         (21,255) 18,796 (2,459)           OPERATING TRANSFERS IN/OUT         - 2,566 2,566           Transfer In         - 2,566 2,566           Transfer Out				•	
Materials and Supplies         25,000         (5,755)         19,245           Other Services and Charges         35,000         -         35,000           Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459           OPERATING TRANSFERS IN/OUT         -         2,566         2,566           Transfer In         -         2,566         2,566           Transfer Out         -         -         -         -           Total Operating Transfers         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGINNING RETAINED EARNINGS         127,543         -         127,543	Total Park and Rec Department		8,750	<u> </u>	8,730
Other Services and Charges         35,000         -         35,000           Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459)           OPERATING TRANSFERS IN/OUT         -         2,566         2,566           Transfer In         -         2,566         2,566           Transfer Out         -         -         -         -           Total Operating Transfers         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGINNING RETAINED EARNINGS         127,543         -         127,543	-		26,000	(5.755)	10.245
Capital Outlay         88,570         5,755         94,325           Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459           OPERATING TRANSFERS IN/OUT         -         2,566         2,566           Transfer Out         -         -         -         -           Total OperatingTransfers         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGINNING RETAINED EARNINGS         127,543         -         127,543				(3,733)	
Total Water Department         148,570         -         148,570           TOTAL OPERATING EXPENDITURES         398,579         675         399,254           OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459           OPERATING TRANSFERS IN/OUT         -         2,566         2,566           Transfer In         -         2,566         2,566           Transfer Out         -         -         -         -           Total OperatingTransfers         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGINNING RETAINED EARNINGS         127,543         -         127,543				5 755	-
TOTAL OPERATING EXPENDITURES  OPERATING INCOME (LOSS)  OPERATING TRANSFERS IN/OUT  Transfer In  Transfer Out  Total OperatingTransfers  Total OperatingTransfers  (21,255)  Total OperatingTransfers  Total Operatin	•				
OPERATING INCOME (LOSS)         (21,255)         18,796         (2,459)           OPERATING TRANSFERS IN/OUT         -         2,566         2,566           Transfer In         -         -         -         -           Total Operating Transfers         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGINNING RETAINED EARNINGS         127,543         -         127,543	•				
OPERATING TRANSFERS IN/OUT           Transfer In         -         2,566         2,566           Transfer Out         -         -         -           Total OperatingTransfers         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGINNING RETAINED EARNINGS         127,543         -         127,543					(2,459)
Transfer In         -         2,566         2,566           Transfer Out         -         -         -           Total OperatingTransfers         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGINNING RETAINED EARNINGS         127,543         -         127,543					
Transfer Out         - <t< td=""><td></td><td></td><td>_</td><td>2 566</td><td>2 566</td></t<>			_	2 566	2 566
Total OperatingTransfers         -         2,566         2,566           NET INCOME         (21,255)         21,362         107           BEGINNING RETAINED EARNINGS         127,543         -         127,543				2,300	
BEGINNING RETAINED EARNINGS 127,543 - 127,543				2,566	2,566
	NET INCOME	-	(21,255)	21,362	107
	DECINING DETAINED EADNINGS		127 5/12		127 542
	ENDING RETAINED EARNINGS	<u>s</u>	106,288	<u> </u>	\$ 127,650



# Town of Billings, Oklahoma Industrial Development Authority

	APPROVED BUDGET 2020/2021		AMEN	JNE DMENTS POSED)	AMENDED BUDGET 2020/2021	
OPERATING REVENUES					_	
Rental Interest income	\$	-	\$	1,400	\$	1,400
TOTAL OPERATING REVENUES		100		1 400		100
TOTAL OPERATING REVENUES		100		1,400		1,500
OPERATING EXPENSES						
Personal Services		-		-		-
Materials and Supplies		-		-		-
Other Services and Charges		5,000		11,732		16,732
Total Expenses		5,000		11,732		16,732
TOTAL EXPENDITURES		5,000		11,732		16,732
REVENUES OVER (UNDER) EXPENDITURES		(4,900)		(10,332)		(15,232)
OTHER FINANCING SOURCES (USES)						
Transfer In		-		_		-
Transfer Out		-		-		-
Total Transfers		-		-		•
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(4,900)		(10,332)		(15,232)
BEGINNING FUND BALANCE		94,312				94,312
ENDING FUND BALANCE	\$	89,412	\$	(10,332)	\$	79,080



## Town of Billings, Oklahoma Sewer Special Revenue Fund

	BU	ROVED DGET 20/2021	JUNE AMENDMENTS (PROPOSED)	AMENDED BUDGET 2020/2021	
OPERATING REVENUES Miscellaneous income	c			0	
Interest income	\$	100	-	\$ - 100	
TOTAL OPERATING REVENUES		100		100	
OPERATING EXPENSES					
Personal Services		-	•	=	
Materials and Supplies		-			
Other Services and Charges		(e <u>=</u> ):	-	•	
Total Expenses		-	-		
TOTAL EXPENDITURES		-	-		
REVENUES OVER (UNDER) EXPENDITURES		100		100	
OTHER FINANCING SOURCES (USES) Transfers-out					
Public Works Authority		-	(2,566)	(2,566)	
Total transfers out			(2,566)	(2,566)	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		100	(2,566)	(2,466)	
BEGINNING FUND BALANCE ENDING FUND BALANCE	\$	42,846 42,946		\$ 42,846 \$ 40,380	



## Town of Billings, Oklahoma Police Special Revenue Fund

OPERATING REVENUES		PROVED UDGET 20/2021	JUNE AMENDMENTS (PROPOSED)		AMENDED BUDGET 2020/2021
Fines and forfietures	ø	500	<b>C</b>	ф	
Interest income	\$	500 50	\$ -	\$	500
TOTAL OPERATING REVENUES		550			50 550
OPERATING EXPENSES					
Personal Services		37,605			37,605
Materials and Supplies		5,000	-		5,000
Other Services and Charges		2,000	_		2,000
Total Expenses		44,605	-		44,605
TOTAL EXPENDITURES		44,605			44,605
REVENUES OVER (UNDER) EXPENDITURES		(44,055)	-		(44,055)
OTHER FINANCING SOURCES (USES) Transfers in					
General Fund		32,520	12,000		44,520
Total Transfers		32,520	12,000		44,520
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(11,535)	12,000		465
BEGINNING FUND BALANCE ENDING FUND BALANCE	\$	53,721 42,186		\$	53,721 54,186



## Town of Billings, Oklahoma Fire Special Revenue Fund

		PROVED UDGET 020/2021	JUNE AMENDMENTS (PROPOSED)	AMENDED BUDGET 2020/2021
OPERATING REVENUES				_
Intergovernmental Interest income	\$	-	i.=	\$ -
TOTAL OPERATING REVENUES	_			-
OPERATING EXPENSES				
Personal Services		-	.=	-
Materials and Supplies		-		-
Other Services and Charges		5,000	2,000	7,000
Total General Government		5,000	2,000	7,000
TOTAL EXPENDITURES		5,000	2,000	7,000
REVENUES OVER (UNDER) EXPENDITURES		(5,000)	(2,000)	(7,000)
OTHER FINANCING SOURCES (USES) Transfers				
General Fund		5,000	1,723	6,723
Total transfers out		5,000	1,723	6,723
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		-	(277)	(277)
BEGINNING FUND BALANCE		25,296		25,296
ENDING FUND BALANCE	\$	25,296	\$ (277)	\$ 25,019

