

**TOWN OF BILLINGS, OKLAHOMA**  
**Fiscal Year 2022/2023 Annual Budget**

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**BUDGET MEMO**

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May 12, 2022

The 2022/2023 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%, tax revenues will increase by approximately \$29,704; this includes an increase of \$5,821 restricted for Police Department. One cent of sales tax collected is restricted for the Police Department. The budget includes a transfer of that 1%, calculated at \$46,122 from the General Fund to the Police Special Revenue Fund.

The Consumer Price Index (CPI) for the south region reflected a 9.1% increase as of March 2022. That increase is the highest noted since 1981. The cost of commodities, and, therefore, cost of services, is increasing at a rapid rate. The Town's FY23 budget includes a 9.1% utility rate increase, for Sewer, Trash, and Water services effective July 2022. The budget also includes the full CPI increase of 9.1% with an addition 6% increase for Gas services. This results in approximately \$32,484 in additional revenue.

Even with the 15.1% increase in the gas cost passed along to the citizens, the department is still losing \$8,348 in the budgeted fiscal year. Management is reviewing gas meter usage for the City to ensure that we are billing for all gas purchased.

The FY23 payroll budgeted is proposed to increase \$15,226 based upon increased salary and health care costs.

Debt service on the USDA Rural Development loan is budgeted at \$36,204 in the Public Works Authority.

The Fire Dept budget includes \$9,000 for FY23 in General Fund for Fuel, Fire Runs, Pensions and Yearly membership dues.

The Town has applied for a CDBG grant in the amount of \$600,000; approval for the CDBG award amounts will be released in September 2022.

As of March 31, 2021, the municipality had 345 and 118 days of cash on hand in the General Fund and PWA, respectively. This represents the number of days the municipality can support the operating expenses based on the cash balance at March 31, 2022

If fiscal year 2022 proceeds in line with the proposed budget, the municipality will have 242 and 54 days of cash on hand in the General Fund and PWA, respectively, at June 30, 2023.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the fiscal year 2022/2023 budget was initially presented to Council in May 2021 for consideration. A public hearing is scheduled for June 9, 2022.

The legal level of control for the City's 2022/2023 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 01 2022**

**State Auditor  
and Inspector**

*Noble*

**Town of Billings, Oklahoma**  
**General Fund**  
**Fiscal Year 2022/2023 Annual Budget**

	ACTUAL 2020/2021	APPROVED BUDGET 2021/2022	PROJECTED ACTUAL 2021/2022	PROPOSED BUDGET 2022/2023	
<b>OPERATING REVENUES</b>					
Sales tax 4%	\$ 144,249	\$ 123,748	\$ 155,835	\$ 138,368	90%
Sales tax PD Restricted	-	41,249	-	-	90%
Use tax	31,849	25,245	27,548	24,793	90%
Franchise tax	11,001	13,201	15,404	13,864	90%
Other taxes	18,131	14,583	21,213	19,092	90%
Pool and recreation	-	-	-	-	
Grant Income	12,456	-	53,314	53,314	ARPA
Other	11,130	2,500	8,384	2,500	
<b>TOTAL OPERATING REVENUES</b>	<b>228,816</b>	<b>220,526</b>	<b>281,698</b>	<b>251,931</b>	
<b>OPERATING EXPENSES</b>					
<b>General Government</b>					
Personal Services	50,297	50,204	47,101	50,682	
Materials and Supplies	8,941	7,500	4,481	7,500	
Other Services and Charges	72,019	75,500	66,979	75,500	
Other Services and Charges	-	-	10,000	53,314	ARPA
<b>Total General Government</b>	<b>131,257</b>	<b>133,204</b>	<b>128,561</b>	<b>186,996</b>	
<b>Street Department</b>					
Personal Services	-	-	-	-	
Materials and Supplies	18,648	22,000	15,704	22,000	
Other Services and Charges	14,693	15,500	10,695	15,500	
Capital Outlay	1,300	-	-	-	
<b>Total Street Department</b>	<b>34,641</b>	<b>37,500</b>	<b>26,399</b>	<b>37,500</b>	
<b>Code Enforcement</b>					
Personal Services	415	425	-	-	
<b>Total Code Enforcement</b>	<b>415</b>	<b>425</b>	<b>-</b>	<b>-</b>	
<b>Fire Department</b>					
Other Services and Charges	-	6,000	9,059	9,000	
<b>Total Code Enforcement</b>	<b>-</b>	<b>6,000</b>	<b>9,059</b>	<b>9,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>166,313</b>	<b>177,129</b>	<b>154,960</b>	<b>233,496</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>62,503</b>	<b>43,397</b>	<b>126,738</b>	<b>18,435</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
<b>Transfers-In</b>					
Transfer In	16,732	-	-	-	
<b>Total transfers In</b>	<b>16,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Transfers-out</b>					
Restricted sales tax: PD 1%	-	(41,249)	-	-	
Police Special Revenue Fund	-	-	-	-	
Public Works Authority	(151)	-	-	-	
Industrial Development Authority	(16,732)	-	-	-	
Fire Special Revenue Fund	(8,616)	-	-	-	
Other	-	-	-	-	
<b>Total transfers Out</b>	<b>(25,499)</b>	<b>(41,249)</b>	<b>-</b>	<b>-</b>	
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>53,736</b>	<b>2,148</b>	<b>126,738</b>	<b>18,435</b>	
<b>BEGINNING FUND BALANCE</b>	<b>45,982</b>	<b>77,042</b>	<b>99,718</b>	<b>136,483</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 99,718</b>	<b>\$ 79,190</b>	<b>\$ 226,456</b>	<b>\$ 154,918</b>	

\*Taxes budgeted at 90% of projected revenues

**Town of Billings, Oklahoma**  
**Public Works Authority**  
**Fiscal Year 2022/2023 Annual Budget**

	ACTUAL 2020/2021	APPROVED BUDGET 2020/2021	PROJECTED ACTUAL 2021/2022	PROPOSED BUDGET 2022/2023
<b>OPERATING REVENUES</b>				
Gas Revenues	\$ 128,958	\$ 140,000	\$ 110,615	\$ 105,084
CPI Rate Increase - 9.1% + additional 6%	-	2,940	-	15,868
Sewer Revenues	66,381	58,000	68,844	61,960
CPI Rate Increase - 9.1%	-	1,218	-	5,638
Trash Revenues	33,054	30,000	32,743	29,468
CPI Rate Increase - 9.1%	-	630	-	2,682
Water Revenues	97,800	89,000	101,296	91,166
CPI Rate Increase - 9.1%	-	1,869	-	8,296
Grant Revenue - CDBG 2016	-	-	-	-
Grant Revenue- REAP GRANT 2020	71,853	79,999	79,999	-
Other Revenues	8,122	3,000	7,350	3,000
<b>TOTAL OPERATING REVENUES</b>	<b>406,168</b>	<b>406,656</b>	<b>400,846</b>	<b>323,162</b>
<b>OPERATING EXPENSES</b>				
Administration Department				
Personal Services	84,600	91,766	84,235	95,476
Materials and Supplies	2,480	1,500	1,191	1,500
Other Services and Charges	13,577	13,000	14,935	13,500
Capital Outlay	2,820	-	-	-
<b>Total Administration Department</b>	<b>103,477</b>	<b>106,266</b>	<b>100,360</b>	<b>110,476</b>
Gas Department				
Materials and Supplies	52,143	52,000	119,444	120,000
Other Services and Charges	7,995	9,300	8,127	9,300
Capital Outlay	855	-	-	-
<b>Total Gas Department</b>	<b>60,993</b>	<b>61,300</b>	<b>127,571</b>	<b>129,300</b>
Sewer Department				
Materials and Supplies	4,013	1,500	2,831	3,000
Other Services and Charges	4,399	3,000	3,552	3,500
Debt Service- USDA 2054	36,204	36,204	36,204	36,204
<b>Total Sewer Department</b>	<b>44,616</b>	<b>40,704</b>	<b>42,587</b>	<b>42,704</b>
Trash Department				
Other Services & Charges	15,228	15,600	15,176	16,302
<b>Total Trash Department</b>	<b>15,228</b>	<b>15,600</b>	<b>15,176</b>	<b>16,302</b>
Park and Rec Department				
Personal Services	4,214	6,019	6,819	7,223
Materials and supplies	4,168	5,500	3,412	5,500
Other Services & Charges	2,059	3,500	697	2,500
<b>Total Park and Rec Department</b>	<b>10,441</b>	<b>15,019</b>	<b>10,928</b>	<b>15,223</b>
Water Department				
Materials and Supplies	13,004	20,000	17,724	20,000
Other Services and Charges	24,648	30,000	56,788	35,000
Capital Outlay	102,575	84,999	84,999	-
<b>Total Water Department</b>	<b>140,227</b>	<b>134,999</b>	<b>159,511</b>	<b>55,000</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>374,982</b>	<b>373,888</b>	<b>456,132</b>	<b>369,005</b>
<b>OPERATING INCOME (LOSS)</b>	<b>31,186</b>	<b>32,768</b>	<b>(55,286)</b>	<b>(45,843)</b>
<b>OPERATING TRANSFERS IN/OUT</b>				
Transfer In	2,718	-	-	-
Transfer Out	(51)	-	-	-
<b>Total Operating Transfers</b>	<b>2,667</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>33,853</b>	<b>32,768</b>	<b>(55,286)</b>	<b>(45,843)</b>
<b>BEGINNING RETAINED EARNINGS</b>	<b>153,527</b>	<b>159,945</b>	<b>187,380</b>	<b>115,103</b>
<b>ENDING RETAINED EARNINGS</b>	<b>\$ 187,380</b>	<b>\$ 192,713</b>	<b>\$ 132,094</b>	<b>\$ 69,260</b>

**Town of Billings, Oklahoma**  
**Meter Deposit Fund**  
**Fiscal Year 2022/2023 Annual Budget**

	ACTUAL 2020/2021	APPROVED BUDGET 2021/2022	PROJECTED ACTUAL 2021/2022	PROPOSED BUDGET 2022/2023
OPERATING REVENUES				
Miscellaneous income	\$ -	\$ -	\$ -	\$ -
Interest income	17	17	19	17
TOTAL OPERATING REVENUES	17	17	19	17
OPERATING EXPENSES				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
Total Expenses	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	17	17	19	17
OTHER FINANCING SOURCES (USES)				
Transfer in - Public Works Authority	51	-	-	-
Transfer out - Public Works Authority	-	-	-	-
Total Transfers	51	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	68	17	19	17
BEGINNING FUND BALANCE	38,774	35,168	38,842	38,186
ENDING FUND BALANCE	\$ 38,842	\$ 35,185	\$ 38,861	\$ 38,203

**Town of Billings, Oklahoma**  
**Industrial Development Authority**  
**Fiscal Year 2022/2023 Annual Budget**

	ACTUAL 2020/2021	APPROVED BUDGET 2021/2022	PROJECTED ACTUAL 2021/2022	PROPOSED BUDGET 2022/2023
<b>OPERATING REVENUES</b>				
Rental	\$ 2,000	\$ 7,200	\$ 40,100	\$ 1,200
Interest income	48	50	53	50
<b>TOTAL OPERATING REVENUES</b>	<b>2,048</b>	<b>7,250</b>	<b>40,153</b>	<b>1,250</b>
<b>OPERATING EXPENSES</b>				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Other Services and Charges	16,732	5,000	2,471	3,000
<b>Total Expenses</b>	<b>16,732</b>	<b>5,000</b>	<b>2,471</b>	<b>3,000</b>
<b>TOTAL EXPENDITURES</b>	<b>16,732</b>	<b>5,000</b>	<b>2,471</b>	<b>3,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(14,684)</b>	<b>2,250</b>	<b>37,682</b>	<b>(1,750)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In	16,732	-	-	-
Transfer Out	(16,732)	-	-	-
<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>(14,684)</b>	<b>2,250</b>	<b>37,682</b>	<b>(1,750)</b>
<b>BEGINNING FUND BALANCE</b>	<b>104,156</b>	<b>73,992</b>	<b>89,472</b>	<b>120,595</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 89,472</b>	<b>\$ 76,242</b>	<b>\$ 127,154</b>	<b>\$ 118,845</b>

**Town of Billings, Oklahoma**  
**Sewer Special Revenue Fund**  
**Fiscal Year 2022/2023 Annual Budget**

	ACTUAL 2020/2021	APPROVED BUDGET 2021/2022	PROJECTED ACTUAL 2021/2022	PROPOSED BUDGET 2022/2023
<b>OPERATING REVENUES</b>				
Miscellaneous income	\$ -	\$ -	\$ -	\$ -
Interest income	43	43	40	40
<b>TOTAL OPERATING REVENUES</b>	<b>43</b>	<b>43</b>	<b>40</b>	<b>40</b>
<b>OPERATING EXPENSES</b>				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>43</b>	<b>43</b>	<b>40</b>	<b>40</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers-out				
Public Works Authority	(2,567)	-	-	-
<b>Total transfers out</b>	<b>(2,567)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,524)</b>	<b>43</b>	<b>40</b>	<b>40</b>
<b>BEGINNING FUND BALANCE</b>	<b>42,862</b>	<b>42,894</b>	<b>40,338</b>	<b>40,368</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 40,338</b>	<b>\$ 42,937</b>	<b>\$ 40,378</b>	<b>\$ 40,408</b>

**Town of Billings, Oklahoma**  
**Police Special Revenue Fund**  
**Fiscal Year 2022/2023 Annual Budget**

	ACTUAL 2020/2021	APPROVED BUDGET 2021/2022	PROJECTED ACTUAL 2021/2022	PROPOSED BUDGET 2022/2023	
OPERATING REVENUES					
Sales Tax 1% Restricted	\$ 48,083	\$ -	\$ 51,944	\$ 46,123	90%
Fines and forfeitures	-	-	-	-	
Interest income	34	30	55	45	
TOTAL OPERATING REVENUES	48,117	30	51,999	46,168	
OPERATING EXPENSES					
Personal Services	8,705	38,586	725	38,981	
Materials and Supplies	-	5,000	-	5,000	
Other Services and Charges	3,494	2,000	3,349	2,000	
Total Expenses	12,199	45,586	4,074	45,981	
TOTAL EXPENDITURES	12,199	45,586	4,074	45,981	
REVENUES OVER (UNDER) EXPENDITURES	35,918	(45,556)	47,924	187	
OTHER FINANCING SOURCES (USES)					
Transfers in					
General Fund- Restricted sales tax: PD 1%	-	41,249	-	-	
Transfers Out					
General Fund	-	-	-	-	
Total Transfers	-	41,249	-	-	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	35,918	(4,307)	47,924	187	
BEGINNING FUND BALANCE	54,262	74,682	90,180	115,204	
ENDING FUND BALANCE	\$ 90,180	\$ 70,375	\$ 138,104	\$ 115,391	

**Town of Billings, Oklahoma**  
**Fire Grant Fund**  
**Fiscal Year 2022/2023 Annual Budget**

	ACTUAL 2020/2021	APPROVED BUDGET 2021/2022	PROJECTED ACTUAL 2021/2022	PROPOSED BUDGET 2022/2023
<b>OPERATING REVENUES</b>				
Intergovernmental	\$ 4,826	\$ 4,000	\$ 4,763	\$ 4,700
Interest income	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>4,826</b>	<b>4,000</b>	<b>4,763</b>	<b>4,700</b>
<b>OPERATING EXPENSES</b>				
Personal Services	3,052	-	-	-
Materials and Supplies	3,324	-	-	-
Other Services and Charges	3,148	-	-	4,700
Capital Outlay	14,500	-	-	-
Total General Government	24,024	-	-	4,700
<b>TOTAL EXPENDITURES</b>	<b>24,024</b>	<b>-</b>	<b>-</b>	<b>4,700</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(19,198)</b>	<b>4,000</b>	<b>4,763</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers				
General Fund	8,616	-	-	-
Total transfers out	8,616	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(10,582)</b>	<b>4,000</b>	<b>4,763</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>29,760</b>	<b>16,301</b>	<b>19,178</b>	<b>20,350</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 19,178</b>	<b>\$ 20,301</b>	<b>\$ 23,941</b>	<b>\$ 20,350</b>



**BUDGET ADOPTION RESOLUTION**

**TOWN OF BILLINGS, OKLAHOMA  
RESOLUTION NO. 2022-4**

**A RESOLUTION APPROVING THE TOWN OF BILLINGS, OKLAHOMA BUDGET  
FOR THE FISCAL YEAR 2022-2023 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, 2023 (FY 2022-2023) 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

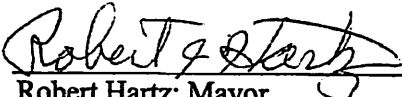
**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN BOARD OF THE  
TOWN OF BILLINGS, OKLAHOMA:**

**SECTION 1.** The Town Board of the Town of Billings, Oklahoma does hereby adopt the FY 2022-2023 Budget on the 16<sup>th</sup> day of June 2022 with total resources available in the amount of \$627,267 and total fund/departamental appropriations in the amount of \$651,482. 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 2022-2023, 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.

ATTEST:

  
Robert Hartz: Mayor

  
Janet Baker: City Clerk

# Public Notice

Published in the Garber-Billings News on 05-05-2022.

## PUBLIC NOTICE OF PROPOSED BUDGET HEARING

A public hearing on the proposed FY 2022-2023 budget for the Town of Billings will be held at the Town's regular meeting on June 9th, 2022 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 2022/2023 Annual Budget

#### BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 136,483	\$ 251,931	\$ (233,496)	\$ -	\$ 18,435	\$ 154,918
<b>ENTERPRISE FUNDS</b>						
Public Works Authority	\$ 115,103	\$ 308,352	\$ (369,005)	\$ -	\$ (60,653)	\$ 54,450
Industrial Development Authority	120,595	1,250	(3,000)	-	(1,750)	118,845
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 235,698</b>	<b>\$ 309,602</b>	<b>\$ (372,005)</b>	<b>\$ -</b>	<b>\$ (62,403)</b>	<b>\$ 173,295</b>
<b>SPECIAL REVENUE FUNDS</b>						
Meter Deposit	\$ 38,186	\$ 17	\$ -	\$ -	\$ 17	38,203
Sewer	40,368	40	-	-	40	40,408
Police	115,204	46,168	(45,981)	-	187	115,391
Fire Grant	20,350	4,700	-	-	4,700	25,050
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 214,108</b>	<b>\$ 50,925</b>	<b>\$ (45,981)</b>	<b>\$ -</b>	<b>\$ 4,944</b>	<b>\$ 219,052</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 586,289</b>	<b>\$ 612,458</b>	<b>\$ (651,482)</b>	<b>\$ -</b>	<b>\$ (39,024)</b>	<b>\$ 547,265</b>