

**TOWN OF FORT SUPPLY, OKLAHOMA**

Fiscal Year 2021/2022 Annual Budget

May 2022 Amendments

**BUDGET MEMO**

DATE June 7, 2022

TO Town of Fort Supply, OK

FROM Meredith Meacham Wilson, CPA  
RSMeacham CPAs & Advisors

RE The 2021/2022 Budget Amendments for Town of Ft. Supply, OK are presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act.

The May 2022 budget amendments include the following highlights:

**General Fund: \$0 net change in fund balance**

*Revenues increase by \$6,500*

Increase in sales, use, and vehicle taxes of \$5,000 based on actual collections  
Increase in other revenue of \$1,500 based on actual collections

*Expenses increase \$6,500*

Increase of \$2,000 in general government personal services related to mowing personnel  
Increase of \$4,000 in general government other services and charges for cushion for unplanned expenses in June  
Increase in cemetery department expenses of \$500 due to actual expenses to date

**PWA Fund: \$3,600 increase in fund balance**

*Revenues increase by \$24,500*

Increase of \$18,000 in electric, water, sewer, and consumer fee revenue based on projected collections  
Increase of \$6,500 of other revenue based on actual collections

*Expenses increase \$81,945*

Increase in electric department purchases for resale of \$15,000 based on projected expenses  
Increase in electric department capital outlay of \$64,945 for electric meter project (grant)  
Increase in water department purchases for resale of \$2,000 based on projected expenses  
Increase in water department other services and charges of \$15,000 based on actual expenses to date  
Decrease in sewer department capital outlay of <\$15,000> based on actual and projected expenses

*Other Financing Sources (Uses) increase of \$61,045*

Net increase in grant revenue of \$61,045 related to actual amount of the OEDA electric meter grant project.

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

**RECEIVED**

JUL 01 2022

State Auditor  
and Inspector

*Woodward*

**TOWN OF FORT SUPPLY, OKLAHOMA**  
**Fiscal Year 2021-2022 Annual Budget Amendments**  
*June 2022 Amendments*  
**BUDGET SUMMARY**

	<b>BEGINNING BALANCE (Estimates)</b>	<b>REVENUES</b>	<b>EXPENSES</b>	<b>Net Change</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	\$ 81,064	\$ 88,998	\$ (130,143)	\$ (41,145)	\$ 39,919
<b>ENTERPRISE FUNDS</b>					
Public Works Authority	\$ 320,827	\$ 622,495	\$ (617,112)	\$ 5,383	\$ 326,210
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 401,891</b>	<b>\$ 711,493</b>	<b>\$ (747,255)</b>	<b>\$ (35,762)</b>	<b>\$ 366,129</b>

Town of Fort Supply  
 General Fund Budget  
 For the Year Ended June 30, 2022

	APPROVED BUDGET 2021/2022	APPROVED AMENDMENTS April '22	PROPOSED AMENDMENTS JUNE '22	AMENDED BUDGET 2021/2022
<b>OPERATING REVENUES</b>				
Sales tax	\$ 30,366	\$ -	\$ 2,000	\$ 32,366
Use Tax	13,716	-	2,500	16,216
Tobacco tax	302	-	-	302
Alcohol beverage tax	6,018	-	-	6,018
Gasoline excise tax	492	-	-	492
Vehicle Tax	1,810	91	500	2,401
Franchise tax	1,904	523	-	2,427
Licenses and permits	100	50	-	150
Grants	3,800	963	-	4,763
Donations	4,500	6,156	-	10,656
Other Revenue	5,000	34,602	1,500	41,102
<b>TOTAL OPERATING REVENUES</b>	<b>68,008</b>	<b>42,385</b>	<b>6,500</b>	<b>116,893</b>
<b>OPERATING EXPENSES</b>				
<b>General Government</b>				
Personal Services	51,451	-	2,000	53,451
Materials and Supplies	9,500	-	-	9,500
Other Services and Charges	35,000	-	4,000	39,000
Capital Outlay	-	-	-	-
<b>Total General Government</b>	<b>95,951</b>	<b>-</b>	<b>6,000</b>	<b>101,951</b>
<b>Fire Department</b>				
Personal Services	-	900	-	900
Materials and Supplies	4,000	2,850	-	6,850
Other Services and Charges	4,300	3,369	-	7,669
<b>Total Fire Department</b>	<b>8,300</b>	<b>7,119</b>	<b>-</b>	<b>15,419</b>
<b>Street Department</b>				
Materials and Supplies	2,302	1,973	-	4,275
Capital Outlay - radar sign	-	5,115	-	5,115
<b>Total Street Department</b>	<b>2,302</b>	<b>7,088</b>	<b>-</b>	<b>9,390</b>
<b>Cemetery Department</b>				
Materials and Supplies	1,875	-	500	2,375
<b>Total Cemetery Department</b>	<b>1,875</b>	<b>-</b>	<b>500</b>	<b>2,375</b>

Town of Fort Supply  
 General Fund Budget  
 For the Year Ended June 30, 2022

	APPROVED BUDGET 2021/2022	APPROVED AMENDMENTS April '22	PROPOSED AMENDMENTS JUNE '22	AMENDED BUDGET 2021/2022
Community Building				
Other Services and Charges	775	233	-	1,008
Total Community Building	775	233	-	1,008
<b>TOTAL EXPENDITURES</b>	<b>109,203</b>	<b>14,440</b>	<b>6,500</b>	<b>130,143</b>
REVENUES OVER (UNDER) EXPENDITURES	(41,195)	27,945	-	(13,250)
OTHER FINANCING SOURCES (USES)				
Interest Income	50	-	-	50
Transfers-out	-	(27,945)	-	(27,945)
Transfers-in	-	-	-	-
Net transfers	-	(27,945)	-	(27,945)
TOTAL OTHER FINANCING SOURCES (USES)	50	(27,945)	-	(27,895)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(41,145)	-	-	(41,145)
BEGINNING FUND BALANCE	79,037	2,027		81,064
ENDING FUND BALANCE	<u>\$ 37,892</u>			<u>\$ 39,919</u>

Town of Fort Supply  
Public Works Authority  
For the Year Ended June 30, 2022

	APPROVED BUDGET 2021/2022	APPROVED AMENDMENTS April '22	PROPOSED AMENDMENTS JUNE '22	AMENDED BUDGET 2021/2022
<b>OPERATING REVENUES</b>				
Electric Revenues	\$ 288,603	\$ -	\$ 10,000	\$ 298,603
Water Revenues	101,348	10,000	5,000	116,348
Sewer Revenues	21,301	-	1,000	22,301
Trash Revenues	36,035	-	-	36,035
Consumer Fee	22,166	-	2,000	24,166
Other Revenues	20,000	3,152	6,500	29,652
<b>TOTAL OPERATING REVENUES</b>	<b>489,453</b>	<b>13,152</b>	<b>24,500</b>	<b>527,105</b>
<b>OPERATING EXPENSES</b>				
<b>Administration Department</b>				
Personal Services	47,143	-	-	47,143
Materials and Supplies	6,500	-	-	6,500
Other Services and Charges	17,500	-	-	17,500
Capital Outlay	-	-	-	-
<b>Total Administration Department</b>	<b>71,143</b>	<b>-</b>	<b>-</b>	<b>71,143</b>
<b>Electric Department</b>				
Personal Services	29,715	-	-	29,715
Materials and Supplies	20,500	-	-	20,500
Electricity Purchased for Resale	165,950	-	15,000	180,950
Other Services and Charges	15,000	3,900	-	18,900
Capital Outlay	-	-	64,945	64,945
<b>Total Electric Department</b>	<b>231,165</b>	<b>3,900</b>	<b>79,945</b>	<b>315,010</b>
<b>Water Department</b>				
Personal Services	29,715	-	-	29,715
Materials and Supplies	16,000	-	-	16,000
Water Purchased for Resale	78,830	-	2,000	80,830
Other Services and Charges	10,000	-	15,000	25,000
Capital Outlay	-	-	-	-
<b>Total Water Department</b>	<b>134,545</b>	<b>-</b>	<b>17,000</b>	<b>151,545</b>
<b>Sewer Department</b>				
Personal Services	29,715	-	-	29,715
Materials and Supplies	500	-	-	500
Other Services and Charges	750	-	-	750
Capital Outlay	244,470	(216,525)	(15,000)	12,945
<b>Total Sewer Department</b>	<b>275,435</b>	<b>(216,525)</b>	<b>(15,000)</b>	<b>43,910</b>
<b>Trash Department</b>				
Other Services & Charges	35,504	-	-	35,504
<b>Total Trash Department</b>	<b>35,504</b>	<b>-</b>	<b>-</b>	<b>35,504</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>747,792</b>	<b>(212,625)</b>	<b>81,945</b>	<b>617,112</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(258,339)</b>	<b>225,777</b>	<b>(57,445)</b>	<b>(90,007)</b>

Town of Fort Supply  
 Public Works Authority  
 For the Year Ended June 30, 2022

	APPROVED BUDGET 2021/2022	APPROVED AMENDMENTS April '22	PROPOSED AMENDMENTS JUNE '22	AMENDED BUDGET 2021/2022
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest Income	2,500	-	-	2,500
Grants - CDBG/OEDA	244,470	(240,570)	(3,900)	-
Grants - OEDA - Electric Meters	-	-	64,945	64,945
Transfers in/(out) - General Fund	-	27,945	-	27,945
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>246,970</b>	<b>(212,625)</b>	<b>61,045</b>	<b>95,390</b>
<b>NET INCOME</b>	<b>(11,369)</b>	<b>13,152</b>	<b>3,600</b>	<b>5,383</b>
<b>BEGINNING RETAINED EARNINGS</b>	<b>383,146</b>	<b>(62,319)</b>	<b>-</b>	<b>320,827</b>
<b>ENDING RETAINED EARNINGS</b>	<b>\$ 371,777</b>			<b>\$ 326,210</b>
Electric Revenues	299,250	-	-	298,603
Electric Expenses, excluding capital outlay	231,165	3,900	-	250,065
	68,085	(3,900)	-	48,538
	23%			16%
Water Revenues	79,982	10,000	-	116,348
Water Expenses, excluding capital outlay	134,545	-	-	151,545
	(54,563)	10,000	-	(35,197)
	-68%			-30%
Trash Revenues	39,000	-	-	36,035
Trash Expenses	35,504	-	-	35,504
	3,496	-	-	531
	9%			1%
Sewer Revenues	235,295	-	-	22,301
Sewer Expense, excluding capital outlay	30,965	(216,525)	-	30,965
	204,330	216,525	-	(8,664)
	87%			-39%