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**TOWN OF FORT SUPPLY, OKLAHOMA**  
**Fiscal Year 2019/2020 Annual Budget**  
**4th Quarter Amendments**

**BUDGET MEMO**

DATE June 2, 2020

TO Town of Fort Supply, OK

FROM Meredith Meacham Wilson, CPA  
RSMeacham CPAs & Advisors

RE The 2019/2020 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 budget amendments include the following highlights:

**General Fund: \$2,227 Net Increase in fund balance**

*Revenues increased by \$17,081*

Decrease other revenue \$2,500 for year-to-date collections  
Increase grants \$5,981 for FEMA & OEDA grants to be received  
Increase in tax revenues of \$13,600 based on year-to-date collections

*Expenses increased by \$32,804*

Increase in general government expenses for part-time mowing help and replace park tables and benches  
Increase in fire expenses for donations & grants received; driveway project funded by fire restricted cash  
Removed street materials & supplies per Town admin - not used in FY20  
Increase in cemetery expenses related to survey costs funded by cemetery restricted cash  
Increase in community building expenses related to door purchase

**PWA Fund: \$0 Net Change in fund balance**

*Revenues decrease by \$13,500*

Decrease in water revenues based on collections year-to-date

*Expenses increase \$52,311*

Increase in admin department of \$18,176 for mapping project  
Decrease in electric department expenses mostly related to electricity purchased based on year-to-date activity.  
Increase in water department of \$47,738 for capital outlay related to the AMR & waterline project, offset with a \$14,536 decrease in water purchased  
Increase in sewer department of \$7,000 for root control costs and additional capital outlay costs

*Increase in Grant revenue of \$62,911 for OEDA grants received*  
*Increase in interest income based on year-to-date collections*

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

**RECEIVED!**

**JUL 02 2020**

**State Auditor  
and Inspector**

*Woodward*

**TOWN OF FORT SUPPLY, OKLAHOMA**  
**Fiscal Year 2019-2020 Annual Budget 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>	\$ 50,950	\$ 124,076	\$ (144,337)	\$ (20,261)	\$ 30,689
<b>ENTERPRISE FUNDS</b>					
Public Works Authority	\$ 309,311	\$ 584,984	\$ (609,818)	\$ (24,834)	\$ 284,477
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 360,261</b>	<b>\$ 709,060</b>	<b>\$ (754,155)</b>	<b>\$ (45,095)</b>	<b>\$ 315,166</b>

Town of Fort Supply  
 General Fund Budget  
 For the Year Ended June 30, 2020

	APPROVED BUDGET 2019/2020	PROPOSED AMENDMENTS JUNE '20	AMENDED BUDGET 2019/2020
<b>OPERATING REVENUES</b>			
Sales tax	\$ 24,387	\$ 2,000	\$ 26,387
Use Tax	-	11,000	11,000
Tobacco tax	216	-	216
Alcohol beverage tax	4,305	600	4,905
Gasoline excise tax	542	-	542
Vehicle Tax	2,114	-	2,114
Franchise tax	1,831	100	1,931
Licenses and permits	200	(100)	100
Grants	3,800	5,981	9,781
Donations	7,060	-	7,060
Other Revenue	7,500	(2,500)	5,000
<b>TOTAL OPERATING REVENUES</b>	<b>51,955</b>	<b>17,081</b>	<b>69,036</b>
<b>OPERATING EXPENSES</b>			
<b>General Government</b>			
Personal Services	42,928	10,000	52,928
Materials and Supplies	3,500	7,905	11,405
Other Services and Charges	42,685	(7,500)	35,185
Capital Outlay	-	3,500	3,500
<b>Total General Government</b>	<b>89,113</b>	<b>13,905</b>	<b>103,018</b>
<b>Fire Department</b>			
Personal Services	1,200	-	1,200
Materials and Supplies	5,860	21,423	27,283
Other Services and Charges	3,800	1,981	5,781
<b>Total Fire Department</b>	<b>10,860</b>	<b>23,404</b>	<b>34,264</b>
<b>Street Department</b>			
Materials and Supplies	9,000	(9,000)	-
<b>Total Street Department</b>	<b>9,000</b>	<b>(9,000)</b>	<b>-</b>
<b>Cemetery Department</b>			
Materials and Supplies	1,200	1,000	2,200
<b>Total Cemetery Department</b>	<b>1,200</b>	<b>1,000</b>	<b>2,200</b>
<b>Community Building</b>			
Other Services and Charges	1,360	-	1,360
Capital Outlay	-	3,495	3,495
<b>Total Community Building</b>	<b>1,360</b>	<b>3,495</b>	<b>4,855</b>
<b>TOTAL EXPENDITURES</b>	<b>111,533</b>	<b>32,804</b>	<b>144,337</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(59,578)</b>	<b>(15,723)</b>	<b>(75,301)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Interest Income	40	-	40
Transfers-out	-	-	-
Transfers-in	55,000	-	55,000
Net transfers	55,000	-	55,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>55,040</b>	<b>-</b>	<b>55,040</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(4,538)</b>	<b>(15,723)</b>	<b>(20,261)</b>
<b>BEGINNING FUND BALANCE</b>	<b>33,000</b>	<b>17,950</b>	<b>50,950</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 28,462</b>	<b>\$ 2,227</b>	<b>\$ 30,689</b>

Town of Fort Supply  
 Public Works Authority  
 For the Year Ended June 30, 2020

	APPROVED BUDGET 2019/2020	PROPOSED AMENDMENTS JUNE '20	AMENDED BUDGET 2019/2020
<b>OPERATING REVENUES</b>			
Electric Revenues	\$ 312,719	\$ -	\$ 312,719
Rate increase	-	-	-
Water Revenues	98,319	(15,000)	83,319
Rate increase	-	-	-
Sewer Revenues	22,672	-	22,672
Rate increase	-	-	-
Trash Revenues	38,120	-	38,120
Rate increase	-	-	-
Consumer Fee	29,580	-	29,580
Other Revenues	20,000	1,500	21,500
<b>TOTAL OPERATING REVENUES</b>	<b>521,410</b>	<b>(13,500)</b>	<b>507,910</b>
<b>OPERATING EXPENSES</b>			
<b>Administration Department</b>			
Personal Services	45,435	-	45,435
Materials and Supplies	6,500	-	6,500
Other Services and Charges	28,500	-	28,500
Capital Outlay	-	18,176	18,176
<b>Total Administration Department</b>	<b>80,435</b>	<b>18,176</b>	<b>98,611</b>
<b>Electric Department</b>			
Personal Services	23,015	-	23,015
Materials and Supplies	17,000	-	17,000
Electricity Purchased for Resale	180,369	(10,000)	170,369
Other Services and Charges	11,500	3,000	14,500
Capital Outlay	-	933	933
<b>Total Electric Department</b>	<b>231,884</b>	<b>(6,067)</b>	<b>225,817</b>
<b>Water Department</b>			
Personal Services	23,015	-	23,015
Materials and Supplies	6,000	-	6,000
Water Purchased for Resale	80,645	(14,536)	66,109
Other Services and Charges	13,000	-	13,000
Capital Outlay	45,000	47,738	92,738
<b>Total Water Department</b>	<b>167,660</b>	<b>33,202</b>	<b>200,862</b>
<b>Sewer Department</b>			
Personal Services	23,015	-	23,015
Materials and Supplies	1,000	4,000	5,000
Other Services and Charges	500	-	500
Capital Outlay	21,013	3,000	24,013
<b>Total Sewer Department</b>	<b>45,528</b>	<b>7,000</b>	<b>52,528</b>

Town of Fort Supply  
 Public Works Authority  
 For the Year Ended June 30, 2020

	APPROVED BUDGET 2019/2020	PROPOSED AMENDMENTS JUNE '20	AMENDED BUDGET 2019/2020
Trash Department			
Other Services & Charges	32,000	-	32,000
Total Trash Department	32,000	-	32,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>557,507</b>	<b>52,311</b>	<b>609,818</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(36,097)</b>	<b>(65,811)</b>	<b>(101,908)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest Income	250	2,900	3,150
Grants - CDBG/OEDA	66,013	62,911	128,924
Transfers in/(out) - General Fund	(55,000)	-	(55,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>11,263</b>	<b>65,811</b>	<b>77,074</b>
<b>NET INCOME</b>	<b>(24,834)</b>	<b>-</b>	<b>(24,834)</b>
<b>BEGINNING RETAINED EARNINGS</b>	<b>309,311</b>		<b>309,311</b>
<b>ENDING RETAINED EARNINGS</b>	<b>\$ 284,477</b>		<b>\$ 284,477</b>
Electric Revenues	299,250	-	312,719
Electric Expenses, excluding capital outlay	231,884	(6,067)	224,884
	67,366	6,067	87,835
	23%		28%
Water Revenues	79,982	(15,000)	83,319
Water Expenses, excluding capital outlay	122,660	33,202	108,124
	(42,678)	(48,202)	(24,805)
	-53%		-30%
Trash Revenues	39,000	-	38,120
Trash Expenses	32,000	-	32,000
	7,000	-	6,120
	18%		16%
Sewer Revenues	235,295	-	151,596
Sewer Expense, excluding capital outlay	24,515	7,000	28,515
	210,780	(7,000)	123,081
	90%		81%