## TOWN OF FORT SUPPLY, OKLAHOMA

# Fiscal Year 2016/2017 Annual Budget

4th Quarter Amendments

#### **BUDGET MEMO**

DATE June 6, 2017

TO Town of Fort Supply, OK

FROM Meredith Meacham Wilson, CPA

RSMeacham CPAs & Advisors

RE The 2016/2017 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: \$0 Net Impact on Net Assets

Revenues increased by \$23,290

Increase other revenue \$12,000 for WFEC Capital Credit & scrap metal sale

Increase donations \$12,000

Increase sales tax by \$1,000

Expenses decreased by \$13,710 based upon spending to date

Decrease in animal control expenses of \$1,500

Increase in fire expenses for donations received

Decrease in street of \$9,000 (\$2,000 in materials & supplies, \$7,000 for mower)

Decrease in cemetery of \$5,000 for brick columns to be completed in FY18

Decrease in community building of \$1,000 for other services and charges

Decrease transfer in from PWA by \$37,000 due to cash needs.

### PWA Fund: \$0 Net Impact on Net Assets

Revenues decrease by \$45,750

Majority of the decrease in revenues is related to electric & water utility revenue based on year to date billing. Please note electric purchases were decreased accordingly.

Increase in other revenues for \$20,000 CUP award

Increase in grant income for REAP grant of \$22,075

Expenses increase \$13,525

Decrease in administration of \$8,000 based upon year to date spending

Increase in electric department of \$3,100, mainly related to OMPA line maintenance

contract, offset by the decrease in electric purchases

Increase in water expenses of \$3,425

Increase in sewer expenses of \$15,000 related to root control expenses and sewer project

offset by REAP Grant

Decrease transfer out to General Fund by \$37,000 due to cash needs.

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







# Town of Fort Supply General Fund General Fund Budget

PROPOSED	General Fund Budget					
BUDGET   2016/2017   2016/20	For the Year Ended June 30, 2017		APPROVED	PROPOSED	PF	ROPOSED
Seles tax						
Sales lax		_	2016/2017	2016/2017	2	016/2017
Total Control Department			07.000		_	
Aborbol beverage lax         3,20         300         3,520           Gasoline excise tax         582         50         632           Vehicle Tax         2,331         -         2,331           Franchise lax         2,159         500         2259         275           Crants         4,250         -         4,250         1         4,250           Donations         2,000         9,665         11,665         11,665         11,665           Other Revenue         1,500         12,000         13,500         15,000         17,000           OPERATING EXPENSES         General Government         -         1,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         10,000         45,800         11,000         10,000         10,000         10,000         10,000         10,000 <td< td=""><td></td><td>3</td><td></td><td>\$ 1,000</td><td>\$</td><td></td></td<>		3		\$ 1,000	\$	
Gasoline excise tax         582         50         632           Vehicle Tax         2.151         500         2.659           Franchise tax         2.159         500         2.659           Licenses and permits         500         (225)         275           Grants         4.250         -         4.250           Other Revenue         1.500         12.000         13.500           TOTAL OPERATING REVENUES         44.014         23.290         67.394           OPERATING EXPENSES         General Government         43.800         2.000         45.800           Personal Services         5.000         3.500         9.600           Other Services and Charges         5.000         3.500         9.600           Capital Outlay         5.550         (2.790)         3.100           Total General Government         -         -         -           Personal Services         5.000         1.500         -           Arimal Control Department         1.500         (1.500)         -           Personal Services and Charges         1.500         (1.500)         -           Capital Outlay         -         -         -           Personal Services         1.500 <td></td> <td></td> <td></td> <td>300</td> <td></td> <td></td>				300		
Franchise tax			582	50		632
Licenses and permits				•		
Grants         4,250         -         4,250           Other Revenue         1,500         12,000         13,500           TOTAL OPERATING REVENUES         44,014         23,230         67,304           OPERATING EXPENSES         General Government         Value         43,800         2,000         45,800           Materials and Suppies         6,000         3,600         9,600           Other Services and Charges         5,650         (2,750)         3,100           Capital Outlay         5,850         (2,750)         3,100           Total General Government         106,150         7,1500         99,000           Animal Control Department         Formula Services         1						
Donations   2,000   9,865   11,855   11,655   11,000   13,000   13,000   13,000   10,000   13,000   10,000   13,000   10,000				(225)		
Other Revenue         1,500         12,000         13,500           TOTAL OPERATING EXPENSES         44,014         23,250         67,304           OPERATING EXPENSES         Seneral Government         8,800         2,000         45,800           Personal Services         43,800         2,000         45,800           Materials and Supplies         6,000         3,500         9,600           Other Services and Charges         5,500         (10,000)         40,600           Arimal Control Department         106,150         (7,150)         99,000           Arimal Control Department         1,500         (1,500)         -           Personal Services and Charges         1,500         (1,500)         -           Capatal Outlay         1,500         (1,500)         -           Total Arimal Control Department         1,500         (1,500)         -           Fire Department         1,500         9,665         14,165           Personal Services         1,200         9,665         14,165           Other Services and Charges         2,500         -         2,500           Capatal Outlay         -         -         -           Personal Services         6,000         (2,000)         4,0	=			9.665		
Deferating Expenses   General Government   Personal Services   43,800   2,000   45,800   Materials and Supplies   6,000   3,500   9,600   Cher Services and Charges   50,500   (10,000)   40,500   Capital Outlay   5,850   (2,750)   3,100   Total General Government   106,150   (7,150)   99,000   Animal Control Department   Personal Services	Other Revenue		1,500			
General Government   Personal Services   43,800   2,000   45,800   Malerials and Supplies   6,000   3,600   9,600   Cher Services and Charges   50,500   (10,000)   40,500   Capital Outlay   3,850   (2,750)   3,100   Total Ceneral Government   106,150   (7,150)   99,000   Capital Outlay   3,850   (2,750)   3,100   Community   Charles   Capital Outlay   Charles   Capital Outlay   Charles   Capital Outlay   Capi	TOTAL OPERATING REVENUES		44,014	23,290		67,304
General Government   Personal Services   43,800   2,000   45,800   Malerials and Supplies   6,000   3,600   9,600   Cher Services and Charges   50,500   (10,000)   40,500   Capital Outlary   5,850   (2,750)   3,100   Total Ceneral Government   105,150   (7,150)   99,000   Animal Control Department   Personal Services	ODED ATING EXPENSES					
Personal Services						
Malerials and Supplies   6,000   3,600   9,600   Cher Services and Charges   5,0500   (10,000)   40,500   Capital Outlay   5,850   (2,750)   3,100   Total General Government   106,150   (7,150)   99,000   Capital Curlay   Cap			43,800	2.000		45.800
Capital Outlay						
Total General Government	Other Services and Charges		50,500	(10,000)		40,500
Animal Control Department Personal Services Materials and Supplies Other Services and Charges Other Services and Charges Total Arimal Control Department  Fire Department Personal Services 1,500 1,50		_				
Personal Services	Total General Government		106,150	(7,150)		99,000
Personal Services	Animal Control Department					
Materials and Supples   1,500   (1,500)			•			-
Total Animal Control Department   1,500   (1,500)			-	•		-
Total Animal Control Department			1,500	(1,500)		•
Personal Services   1,200   - 1,200   Materials and Supplies   4,500   9,685   14,165   Charles   2,500   2,685   14,165   Charles   2,500   2,685   14,165   Charles   2,500   2,685   17,865   Charles   2,500   2,665   17,865   Charles   2,500   2,00		_	4 500	(4.500)		
Personal Services	Total Animal Control Department	_	1,500	(1,500)		<u> </u>
Personal Services	Fire Department					
Materials and Supplies         4,500         9,665         14,165           Other Services and Charges         2,500         -         2,500           Capital Outlay         -         -         -           Total Fire Department         8,200         9,665         17,865           Street Department         -         -         -           Personal Services         6,000         (2,000)         4,000           Other Services and Charges         -         -         -           Capital Outlay - mower         7,000         7,000         -           Total Street Department         -         -         -         -           Personal Services         -         -         -         -         -           Materials and Supplies         250         -	•		1,200	-		1.200
Capital Outlay			4,500	9,665		
Street Department   Street Department   Street Department   Personal Services			2,500	-		2,500
Street Department		_				
Personal Services	Total Fire Department	_	8,200	9,665		17.865
Personal Services	Street Department					
Other Services and Charges         7,000         (7,000)         -           Capital Outlay - mower         13,000         (9,000)         4,000           Cemetery Department						-
Capital Outlay - mower         7,000         (7,000)         -           Total Street Department         13,000         (9,000)         4,000           Cemetery Department         -         -         -           Personal Services         -         -         -           Materials and Supplies         250         -         -           Other Services and Charges         -         -         -           Capital Outlay - Brick Columns         5,000         (5,000)         -           Total Cemetery Department         5,250         (5,000)         -           Community Building         -         -         -           Personal Services         -         -         -         -           Materials and Supplies         -         -         -         -           Other Services and Charges         2,500         (725)         1,775         -         -         -         -           Other Services and Charges         2,500         (725)         1,775         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Materials and Supplies		6,000	(2,000)		4,000
Total Street Department						-
Cemetery Department		_				4 000
Personal Services	I otal Street Department	_	13,000	(5,000)		4,000
Personal Services	Cemetery Department					
Other Services and Charges         - </td <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td>			-	-		-
Capital Outlay - Brick Columns         5,000         (5,000)         -           Total Cemetery Department         5,250         (5,000)         250           Community Building Personal Services         -         -         -           Materials and Supplies         -         -         -           Other Services and Charges         2,500         (725)         1,775           Capital Outlay         -         -         -           Total Community Building         2,500         (725)         1,775           TOTAL EXPENDITURES         136,600         (13,710)         122,890           REVENUES OVER (UNDER) EXPENDITURES         (92,586)         37,000         (55,586)           OTHER FINANCING SOURCES (USES)         40         -         40           Interest Income         40         -         40           Transfers-out         -         -         -           Transfers-out         -         -         -           Net transfers         84,000         (37,000)         47,000           TOTAL OTHER FINANCING SOURCES (USES)         84,040         (37,000)         47,040           REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES         84,040         -         (8,546)			250	-		250
Total Cemetery Department   5,250 (5,000)   250			-	- (5 000)		-
Community Building   Personal Services		_				250
Personal Services Materials and Supplies         -	Total Centerery Department	_	5,250	(3,000)		250
Personal Services Materials and Supplies         -	Community Building					
Other Services and Charges Capital Outlay         2,500         (725)         1,775           Capital Outlay         2,500         (725)         1,775           TOTAL EXPENDITURES         136,600         (13,710)         122,890           REVENUES OVER (UNDER) EXPENDITURES         (92,586)         37,000         (55,586)           OTHER FINANCING SOURCES (USES) Interest Income         40         -         40           Transfers-out         -         -         -         -           Transfers-in Net transfers         84,000         (37,000)         47,000           Net transfers         84,000         (37,000)         47,040           TOTAL OTHER FINANCING SOURCES (USES)         84,040         (37,000)         47,040           REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES         (8,546)         -         (8,546)           BEGINNING FUND BALANCE         12,500         -         12,500			•	•		-
Capital Outlay Total Community Building         -				-		-
Total Community Building   2,500 (725)   1,775			2,500	(725)		1,775
TOTAL EXPENDITURES         136,600         (13,710)         122,890           REVENUES OVER (UNDER) EXPENDITURES         (92,586)         37,000         (55,586)           OTHER FINANCING SOURCES (USES) Interest Income         40         -         40           Transfers-out         -         -         -         -           Transfers-in Net transfers         84,000         (37,000)         47,000           Net transfers         84,000         (37,000)         47,000           TOTAL OTHER FINANCING SOURCES (USES)         84,040         (37,000)         47,040           REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES         (8,546)         -         (8,546)           BEGINNING FUND BALANCE         12,500         -         12,500		_	2 500	(725)		1 775
REVENUES OVER (UNDER) EXPENDITURES         (92,586)         37,000         (55,586)           OTHER FINANCING SOURCES (USES) Interest Income         40         -         40           Transfers-out Transfers-in Net transfers         -         -         -           TOTAL OTHER FINANCING SOURCES (USES)         84,000         (37,000)         47,000           TOTAL OTHER FINANCING SOURCES (USES)         84,040         (37,000)         47,040           REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES         (8,546)         -         (8,546)           BEGINNING FUND BALANCE         12,500         -         12,500	rotal Community Dunaling	_	2,000	(120)		1,710
OTHER FINANCING SOURCES (USES) Interest Income         40         -         40           Transfers-out         -	TOTAL EXPENDITURES		136,600	(13,710)		122,890
OTHER FINANCING SOURCES (USES) Interest Income         40         -         40           Transfers-out         -						
Transfers-out	REVENUES OVER (UNDER) EXPENDITURES		(92,586)	37,000		(55,586)
Transfers-out	OTHER EINANGING COURCES (LISES)					
Transfers-out         -         <			40			40
REVENUES AND OTHER SOURCES OVER (UNDER)   EXPENDITURES AND OTHER USES   EGINNING FUND BALANCE   12,500 - 12,500   47,0	more morne		40	-		70
Net transfers         84,000         (37,000)         47,000           TOTAL OTHER FINANCING SOURCES (USES)         84,040         (37,000)         47,040           REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES         (8,546)         -         (8,546)           BEGINNING FUND BALANCE         12,500         -         12,500	Transfers-out		-	-		
TOTAL OTHER FINANCING SOURCES (USES)         84,040         (37,000)         47,040           REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES         (8,546)         -         (8,546)           BEGINNING FUND BALANCE         12,500         -         12,500						
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES         (8,546)         - (8,546)           BEGINNING FUND BALANCE         12,500         - 12,500		_				
EXPENDITURES AND OTHER USES  BEGINNING FUND BALANCE  12,500 - 12,500	TOTAL OTHER FINANCING SOURCES (USES)		84,040	(37,000)		47,040
EXPENDITURES AND OTHER USES  BEGINNING FUND BALANCE  12,500 - 12,500	REVENUES AND OTHER SOURCES OVER (LINDER)		(8 546)	_		(8.546)
BEGINNING FUND BALANCE 12,500 - 12.500			(5,540)	-		(0.010)
ENDING FUND BALANCE \$ 3,954 \$ - \$ 3,954		_		-		
	ENDING FUND BALANCE	5	3,954	<u>,                                      </u>	Þ	3,954



Town of Fort Supply
Public Works Authority
The Ward Forded Imp. 30, 2017

## **Public Works Authority**

For the Year Ended June 30, 2017	E	PPROVED BUDGET 016/2017	AM	ROPOSED ENDMENTS 1016/2017	В	OPOSED UDGET 116/2017
OPERATING REVENUES						
Electric Revenues	\$	335,000	\$	(35,000)	\$	300,000
Rate increase		•		-		
Water Revenues		90,337		(18,000)		72,337
Rate increase - 0.3% pass through		-		-		-
Sewer Revenues		24,000		(2,750)		21,250
Rate increase						
Trash Revenues		40,000		(5,000)		35,000
Rate increase Consumer Fee		20.000		/C 000\		-
Other Revenues		36,692 3,800		(5,000) 20,000		31,692 23,800
TOTAL OPERATING REVENUES		529,829		(45,750)		484,079
TOTAL OF LIGHTING NEVEROLO		323,023		(43,130)	_	404,075
OPERATING EXPENSES Administration Department						
Personal Services		40,500		-		40,500
Materials and Supplies		14,000				14,000
Other Services and Charges		25,000		(8,000)		17,000
Utility Inspection		•		-		-
Capital Outlay Total Administration Department		79.500		(8,000)		71.500
Total Administration Department		79,500		(8,000)		/1,500
Electric Department						
Personal Services		20,800				20.800
Materials and Supplies		5,000		1,000		6,000
Electricity Purchased for Resale		171,150		(22,000)		149,150
Other Services and Charges		250		17,500		17,750
Capital Outlay		•		6,600		6,600
Total Electric Department		197,200		3,100		200,300
=						
Water Department						
Personal Services		20,800		-		20,800
Materials and Supplies Water Purchased for Resale		9,800		5,000		14,800
Other Services and Charges		57,000 8,000		3,925		57,000 11,925
Capital Outlay		7,500		(5,500)		2,000
Total Water Department		103,100		3,425		106,525
Total Trace Department	_	1,00,100		0,120		100,020
Sewer Department						
Personal Services		20,800		-		20,800
Materials and Supplies		250		9,500		9,750
Other Services and Charges		-		-		-
Capital		4,000		5,500		9,500
Total Sewer Department		25,050		15,000		40,050
Took December						
Trash Department Other Services & Charges		32,000				32,000
Total Trash Department		32,000		<del></del>		32,000
TOTAL OPERATING EXPENDITURES		436,850		13,525		450,375
TOTAL OF EIGHT OF ENDITORES	_	400,000		10,020		450,515
OPERATING INCOME (LOSS)		92,979		(59,275)		33,704
NON-OPERATING REVENUES (EXPENSES)						
Interest Income		180		200		380
Grants - REAP & CDBG		•		22,075		22,075
Grants - OWRB				•		•
Transfers in/(out) - General Fund		(84,000)		37,000		(47,000)
Transfers in/(out) - General Fund		· · · · · · · · · · · · · · · · · · ·		-		
TOTAL OTHER FINANCING SOURCES (USES)		(83,820)		59,275		(24,545)
NET INCOME		9,159		-		9,159
BEGINNING RETAINED EARNINGS		250,000		_		250,000
ENDING RETAINED EARNINGS	<u> </u>	259,159	\$		\$	259,159
		200,100	-	-	*	200,100



Town of Fort Supply Public Works Authority For the Year Ended June 30, 2017

## **Public Works Authority**

For the Year Ended June 30, 2017			
	APPROVED BUDGET	PROPOSED AMENDMENTS	PROPOSED BUDGET
	2016/2017	2016/2017	2016/2017
Electric Revenues	376,059	(35,000)	300,000
Electric Expenses	197,200	(3,500)	193,700
	143,479	(31,500)	106,300
	38%		35%
Water Revenues	88,618	(18,000)	72,337
Water Expenses, excluding capital outlay	95,600	8,925	104,525
	(6,982)	(26,925)	(32,188)
	-469%		-44%
Trash Revenues	40,804	(5,000)	35,000
Trash Expenses	32,996		32,000
	7,809	(5,000)	3,000
	19%	100%	9%
Sewer Revenues	24,242	(2,750)	21,250
Sewer Expense	25,050	15,000	40,050
	6,441	(17,750)	(18,800)
	27%		-88%

