

CITY OF ARDMORE
FINANCE DEPARTMENT

Council Letter No. 9.B.1
Meeting Date: September 05, 2023

Mayor and Commissioners
The City of Ardmore, OK

RE: FY 22-23 YEAR-END SUPPLEMENTAL BUDGET AMENDMENTS

Dear Mayor and Commissioners:

I have attached a list of supplemental budget amendments to the FY 22-23 original budget. The expense budget increases are due to additional grants and projects. Revenues, grants, or contingency funds cover all budget increases.

Staff respectfully asks the Commission to approve the needed budget adjustment to the FY 22-23 budget.

Respectfully submitted,


Sandy Doughty
Finance Director

Reviewed by: 
City Manager

RECEIVED

SEP 08 2023

State Auditor
and Inspector



BUDGET AMENDMENT FORM**Fund:** Street & Alley**Fiscal Year:** 2022-2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
22-53063500	OGE Street Lights			\$ 58,700.00	
22-4821	Transfer from St. Improvement	\$ 25,000.00			
22-3216	Comm. Vehicle Tax	\$ 6,231.00			
22-3218	Gasoline Excise Tax	\$ 2,090.00			
22-59994927	Transfer frm St.Alley for Comm.Sidewalk				\$ 10,000.00
27-4822	Transfer to Comm. Sidewalk		\$ 10,000.00		
22-59994986	Transfer to RSP				\$ 8,211.50
86-4822	Transfer frm St. Alley		\$ 8,211.50		
	Fund Balance 22	\$ 25,379.00			
TOTALS		<u>\$ 58,700.00</u>	<u>\$ 18,211.50</u>	<u>\$ 58,700.00</u>	<u>\$ 18,211.50</u>

EXPLANATION:

OGE increase in Street Light electric billing. Increase the revenue in the account for the actual revenue received for Commercial and Gasoline tax, and the un-used portion of the sidewalk program.

Date Approved by City Manager:


City Manager8/29/23
Date

Date Approved by City Council:


Mayor9/15/2023
Date

BUDGET AMENDMENT FORM

Fund: Garage Cash

Fiscal Year: 2022-2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
25-59003180	Repair-Motor Vehicles			\$ 76,450.00	
25-3834	Reimbursement-Other	\$ 76,450.00			
TOTALS		\$ 76,450.00	\$ -	\$ 76,450.00	\$ -

EXPLANATION:

Increase expense for vehicle repairs in the garage

Date Approved by City Manager:

City Manager

Date

Date Approved by City Council:

Mayor

Date

BUDGET AMENDMENT FORM

Fund: Insurance Recovery

Fiscal Year: 2022-2023

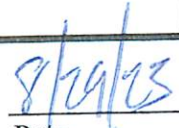
<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
26-3832	Reimb.-City Prop Dmge	\$ 101,200.00			
26-59104230	Motor Vehicle			101,200.00	
TOTALS		\$ 101,200.00	\$ -	\$ 101,200.00	\$ -

EXPLANATION:

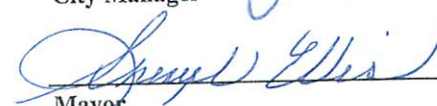
Increase expense for insurance claims for property damage- 12th Street light pole, vehicles.

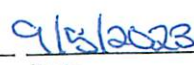
Date Approved by City Manager:


City Manager


Date

Date Approved by City Council:


Mayor


Date

BUDGET AMENDMENT FORM

Fund: Drug Enforcement

Fiscal Year: 2022-2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
28-3834	Reimbursement Other	\$ 25,000.00			
28-52244220	Instruments & Apparatus			\$ 25,000.00	
TOTALS		\$ 25,000.00	\$ -	\$ 25,000.00	\$ -

EXPLANATION:

Increase expenses for PD purchase of vests carriers approximately 40 that allow them to carrier equipment on front of vest instead of waist band

Date Approved by City Manager:

City Manager

Date

Date Approved by City Council:

Mayor

Date

BUDGET AMENDMENT FORM

Fund: 34- Library State Aid Grants

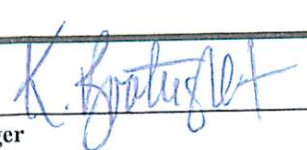
Fiscal Year: 2022-2023

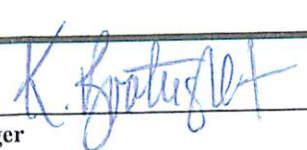
<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
34-55124200	Furniture & Fixtures			\$ 2,200.00	
34-3819	State Aid Grants	\$ 2,200.00			
34-57121005	Contract Labor			\$ 14,000.09	
34-3818	ALA Grant	\$ 14,000.09			
34-58121200	Travel Training			\$ 1,500.00	
34-3821	Grant Rev.Cont. Education	\$ 1,500.00			
34-59124200	Furniture & Fixtures			\$ 750.00	
34-3822	Travel Grant Revenue	\$ 750.00			
TOTALS		\$ 18,450.09	\$ -	\$ 18,450.09	\$ -

EXPLANATION:

State Aid Grants for Library

Date Approved by City Manager:


City Manager

 8/29/23
Date

Date Approved by City Council:


Mayor

 9/15/2023
Date

BUDGET AMENDMENT FORM

Fund: 37-Fire Capital

Fiscal Year: 2022-2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
37-3720	Memorial & Gifts	\$ 3,700.00			
37-52112050				3,700.00	
TOTALS		\$ 3,700.00	\$ -	\$ 3,700.00	\$ -

EXPLANATION:

Fire hoses (red, green, tan) purchased

Date Approved by City Manager:

City Manager

Date

Date Approved by City Council:

Mayor

Date

BUDGET AMENDMENT FORM

Fund: 38-OHP Fund

Fiscal Year: 2022-2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
38-3714	Rent OHP building	\$ 480.00			
38-51454270	AC repair			\$ 1,050.00	
	Fund Balance 38	\$ 570.00			
TOTALS		\$ 1,050.00	\$ -	\$ 1,050.00	\$ -

EXPLANATION:

Repair AC in OHP building

Date Approved by City Manager:

City Manager

Date

Date Approved by City Council:

Mayor

Date

BUDGET AMENDMENT FORM

Fund: 43-Recreation Fund

Fiscal Year: 2022-2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
43-55403510	Association Dues Soccer			\$ 11,700.00	
43-55402030	Wearing Apparel Soccer			8,000.00	
43-3750	Entry Fees	\$ 19,700.00			
TOTALS		\$ 19,700.00	\$ -	\$ 19,700.00	\$ -

EXPLANATION:

Increase revenue & expense for Soccer

Date Approved by City Manager:

City Manager

Date

Date Approved by City Council:

Mayor

Date

Date _____

BUDGET AMENDMENT FORM

Fund: Donations Projects

Fiscal Year: 2022-2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
65-3721	Trails & Greenways	\$ 73,000.00			
65-52544480	Engineering			73,000.00	
TOTALS		\$ 73,000.00	\$ -	\$ 73,000.00	\$ -

EXPLANATION:

Engineering cost for the Trail and Greenways

Date Approved by City Manager:

City Manager

Date

Date Approved by City Council:

Mayor

Date

BUDGET AMENDMENT FORM

Fund: ADA Sales Tax

Fiscal Year: 2022-2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
72-3210	Taxes-Sales Tax	\$ 264,000.00			
72-59325030	Support of Organizations			264,000.00	
TOTALS		\$ 264,000.00	\$ -	\$ 264,000.00	\$ -

EXPLANATION:

Sales tax revenue received increased for FY 22/23; therefore, payment to ADA was more than originally budgeted.

Date Approved by City Manager:

City Manager

Date

Date Approved by City Council:

Mayor

Date

Date _____

BUDGET AMENDMENT FORM

Fund: APWA Loan

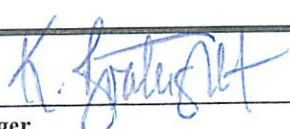
Fiscal Year: 2022-2023

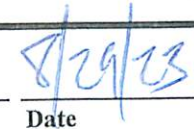
<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
52-4895	Transfer In	\$ 625,000.00			
TOTALS		\$ 625,000.00	\$ -	\$ -	\$ -

EXPLANATION:

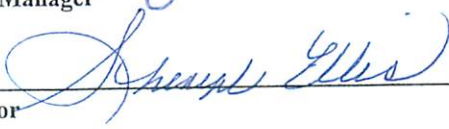
APWA loan payment from GAPS

Date Approved by City Manager:


City Manager


Date

Date Approved by City Council:


Mayor


Date

BUDGET AMENDMENT FORM

Fund: Library Trust

Fiscal Year: 2022-2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
93-3220	Mineral Income	\$ 4,600.00			
93-57033710	Fiduciary Fees			4,600.00	
TOTALS		\$ 4,600.00	\$ -	\$ 4,600.00	\$ -

EXPLANATION:

Increase in Mineral Income and Fiduciary Fees

Date Approved by City Manager:

City Manager

Date

Date Approved by City Council:

Mayor

Date

BUDGET AMENDMENT FORM

Fund: 96-Hotel Motel Tax

Fiscal Year: 2022-2023

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
96-3230	Taxes	\$ 362,000.00			
96-57045030	Support of Organizations			362,000.00	
TOTALS		\$ 362,000.00	\$ -	\$ 362,000.00	\$ -

EXPLANATION:

Increase Income for Hotel Motel Taxes received and paid.

Date Approved by City Manager:

City Manager

Date

Date Approved by City Council:

Mayor

Date

PACKET: 00196-SUPPLEMENTAL FY22-23

BUDGET CODE: CB-Current Budget

FUND ACCOUNT	DATE	DESCRIPTION	ADJUSTMENT	ORIGINAL BUDGET	PREVIOUS ADJUSTMENTS	NEW BUDGET	BUDGET BALANCE
Budget Adj. # 000225 -----							
22 53063500	6/30/2023	SUPPLMNTL FY 22/23	58,700.00	515,000.00	0.00	573,700.00	58.78
ELECTRICAL POWER							
22 4821	6/30/2023	SUPPLMNTL FY 22/23	25,000.00	300,000.00-	0.00	325,000.00-	0.00
TRANSFER FROM STREET IMPROV							
22 3216	6/30/2023	SUPPLMNTL FY 22/23	6,231.00	173,000.00-	0.00	179,231.00-	0.10
COMMERCIAL VEHICLE TAX							
22 3218	6/30/2023	SUPPLMNTL FY 22/23	2,090.00	42,000.00-	0.00	44,090.00-	0.60
GASOLINE EXCISE TAX							
22 59994927	6/30/2023	SUPPLMNTL FY 22/23	10,000.00-	10,000.00	0.00	0.00	0.00
TRANSFER TO COM SIDEWALK							
27 4822	6/30/2023	SUPPLMNTL FY 22/23	10,000.00-	10,000.00-	0.00	0.00	0.00
TRANSFER FROM STREET/ALLEY							
22 59994986	6/30/2023	SUPPLMNTL FY 22/23	8,211.50-	10,000.00	0.00	1,788.50	0.00
TRANSFER TO RSP							
86 4822	6/30/2023	SUPPLMNTL FY 22/23	8,211.50-	10,000.00-	0.00	1,788.50-	0.00
TRANSFER FROM STREET & ALLEY							
25 59003180	6/30/2023	SUPPLMNTL FY 22/23	76,450.00	440,000.00	0.00	516,450.00	9,466.63-
REPAIR-MOTOR VEHICLES							
25 3834	6/30/2023	SUPPLMNTL FY 22/23	76,450.00	0.00	508,000.00	584,450.00-	193,148.61
REIMBURSEMENT-OTHER							
26 3832	6/30/2023	SUPPLMNTL FY 22/23	101,200.00	30,000.00-	0.00	131,200.00-	90,725.92
REIMBURSEMENT-CITY PROP DMGE							
26 59104230	6/30/2023	SUPPLMNTL FY 22/23	101,200.00	0.00	0.00	101,200.00	12,755.25
MOTOR VEHICLES							
28 3834	6/30/2023	SUPPLMNTL FY 22/23	25,000.00	1,000.00-	0.00	26,000.00-	551,927.40
REIMBURSEMENT-OTHER							
28 52244220	6/30/2023	SUPPLMNTL FY 22/23	25,000.00	0.00	0.00	25,000.00	4,710.44-
INSTRUMENTS & APPARATUS							
34 55124200	6/30/2023	SUPPLMNTL FY 22/23	2,200.00	0.00	0.00	2,200.00	11,039.80-
FURNITURE&FIXTURES COMPUTER							
34 3819	6/30/2023	SUPPLMNTL FY 22/23	2,200.00	17,265.00-	0.00	19,465.00-	2,474.00-
STATE AID GRANTS							
34 57121005	6/30/2023	SUPPLMNTL FY 22/23	14,000.09	0.00	0.00	14,000.09	3,381.75
CONTRACT LABOR (PO'S ONLY)							

PACKET: 00196-SUPPLEMENTAL FY22-23

BUDGET CODE: CB-Current Budget

FUND ACCOUNT	DATE	DESCRIPTION	ADJUSTMENT	ORIGINAL BUDGET	PREVIOUS ADJUSTMENTS	NEW BUDGET	BUDGET BALANCE
Budget Adj. # 000225 -----							
80 59344220	6/30/2023	SUPPLMNTL FY 22/23	3,000.00	3,400.00	0.00	6,400.00	0.00
INSTRUMENTS & APPARTUS							
80 3819	6/30/2023	SUPPLMNTL FY 22/23	3,000.00	5,000.00-	0.00	8,000.00-	2,555.35-
GRANT REVENUE							
80 59994961	6/30/2023	SUPPLMNTL FY 22/23	1,500.00	0.00	0.00	1,500.00	0.00
TRANSFER TO RESERVE MANAGEMENT							
61 4880	6/30/2023	SUPPLMNTL FY 22/23	1,500.00	0.00	0.00	1,500.00-	1,500.00-
TRANSFER FROM OTHER POLICE GRA							
52 4895	6/30/2023	SUPPLMNTL FY 22/23	625,000.00	1,683,974.00-	0.00	2,308,974.00-	329.38-
TRANSFER FROM GAPS							
93 3220	6/30/2023	SUPPLMNTL FY 22/23	4,600.00	197,000.00-	0.00	201,600.00-	33,368.64
MINERAL ROYALTIES-CURTIS							
93 57033710	6/30/2023	SUPPLMNTL FY 22/23	4,600.00	7,000.00	0.00	11,600.00	608.84-
FIDUCIARY FEES							
96 3230	6/30/2023	SUPPLMNTL FY 22/23	362,000.00	1,324,800.00-	0.00	1,686,800.00-	3,615.30-
HOTEL/MOTEL TAX							
96 57045030	6/30/2023	SUPPLMNTL FY 22/23	362,000.00	1,324,800.00	0.00	1,686,800.00	473.81
SUPPORT OF ORGANIZATIONS							
TOTAL NO. ADJUSTMENTS--REVENUE:					23	1,593,190.59	
TOTAL NO. ADJUSTMENTS--EXPENSE:					20	994,588.59	
TOTAL IN PACKET--						2,587,779.18	

*** BUDGET DEFICIT WARNINGS ***

FUND ACCOUNT	NAME	BALANCE
25 59003180	REPAIR-MOTOR VEHICLES	9,466.63-
28 52244220	INSTRUMENTS & APPARATUS	4,710.44-
34 55124200	FURNITURE&FIXTURES COMPUTER	11,039.80-
37 52112050	MINOR APPARATUS & TOOLS	182.02-
38 51454270	AIR CONDITIONING & HEATING	3,506.05-
43 55403510	ASSOCIATION DUES	2.00-
93 57033710	FIDUCIARY FEES	608.84-

TOTAL WARNINGS: 7

*** NO ERRORS ***

*** END OF REPORT ***

City of Ardmore
Budget Amendment Form
FY 22/23

Type of Amendment
Supplemental _____
Decrease _____
Transfer X

Fund/Dept #Name	GL Acct Number	GL Acct Name	Amount Increase	Amount Decrease
GENERAL FUND				
Legal	01-5132-1080	Insurance & Bond	\$ 21,491.51	
Pension	01-5901-1084	Personal Liability	\$ 68,521.36	
IT	01-5125-2095	Electronic Resources		\$ 90,012.87
General Fund Totals	Legal cost & increase WC payments		\$ 90,012.87	\$ 90,012.87
Street Improvement	21-59994922	Transfer-out OGE billings	\$ 25,000.00	
Street Improvement	21-53053090	Street & Alley repair		\$ 25,000.00
Street Improvement	OGE billing increase in charges		\$ 25,000.00	\$ 25,000.00
HP Grant 22-613	40-54053470	Special Services	1,200.00	
HP Grant 20-613	40-54103470	Special Services		\$ 1,200.00
40-Historical Grant	Reclass HP grant by department		\$ 1,200.00	\$ 1,200.00
FAA 2022	45-53415030	Support of Organization		210,670.00
FAA 40-0005-021-2021	45-52275030	Support of Organization	\$ 75,720.00	
FAA 3-40-0005-019-2020	45-53395030	Support of Organization	59,000.00	
FAA OAC/ADA 2022	45-53425030	Support of Organization	75,950.00	
FAA Grants	ADA FAA Projects 22/23		\$ 210,670.00	\$ 210,670.00
Sanitation Commercial	53-59422040	Motor Supply	\$ 20,500.00	
Sanitation Residential	53-59411081	Employee Insurance		\$ 20,501.00
Transfer-Out General	53-5999-4901	Transfer-Out General	\$ 1.00	
Solid Waste	Motor Supply increase for Commercial		\$ 20,501.00	\$ 20,501.00
2022 \$2500 EQ JAG	58-53302050	Minor Apparatus		\$ 17,200.00
2022 15PBJ-2677-JAG	58-53335030	Support of Organization	\$ 17,200.00	
JAG Grant	Grant between the City and the County		\$ 17,200.00	\$ 17,200.00
CDBG	75-52594480	Engineering & Consulting	\$ 5,600.00	
CDBG	75-52604160	Engineering & Consulting		5,600.00
CDBG Grant	CDBG Geotech Investigation		\$ 5,600.00	\$ 5,600.00
GAPS	95-57424020	Building Fire		625,000.00
GAPS APWA Loan	95-59994952	Transfer-out	\$ 625,000.00	
BancFirst Loan Payment transfer to APWA Loan				
Total of Inter-fund transfers			\$ 995,183.87	\$ 995,183.87
All budget transfers are to balance the departments within the same fund.				

Approved by City Manager

x

Date:

8/29/23

PACKET: 00195-CM FY 22-23

BUDGET CODE: CB-Current Budget

FUND ACCOUNT	DATE	DESCRIPTION	ADJUSTMENT	ORIGINAL BUDGET	PREVIOUS ADJUSTMENTS	NEW BUDGET	BUDGET BALANCE
Budget Adj. # 000224 -----							
75 52604160	6/30/2023	CM FY 22-23	5,600.00-	195,715.00	0.00	190,115.00	190,115.00
RECREATIONAL STRUCTURES							
95 57424020	6/30/2023	CM FY 22-23	625,000.00-	2,500,000.00	170,829.45	2,045,829.45	1,874,999.80
BUILDINGS							
95 59994952	6/30/2023	CM FY 22-23	625,000.00	1,683,974.00	0.00	2,308,974.00	329.38
TRANSFER TO APWA LOAN							
TOTAL IN PACKET--						0.00	

*** BUDGET DEFICIT WARNINGS ***

FUND ACCOUNT	NAME	BALANCE
01 51321080	INSURANCE AND BONDS	4,507.49-
01 59011084	PERSONAL LIABILITY	20,187.74-
53 59422040	MOTOR SUPPLIES	10,991.72-

TOTAL WARNINGS: 3

*** NO ERRORS ***

*** END OF REPORT ***

Type of Amendment
Supplemental _____
Decrease _____
Transfer _____ X _____

Approved by City Manager

X

Date:

9/6/23

PACKET: 00197-CM FY22/23 (2)

BUDGET CODE: CB-Current Budget

FUND ACCOUNT	DATE	DESCRIPTION	ADJUSTMENT	ORIGINAL BUDGET	PREVIOUS ADJUSTMENTS	NEW BUDGET	BUDGET BALANCE
Budget Adj. # 000226 -----							
93 57033700	6/30/2023	CM FY22/23 (2)	3.02	500.00	0.00	503.02	307.69
LEASE OPERATING EXPENSES							
93 57133710	6/30/2023	CM FY22/23 (2)	3.02-	500.00	0.00	496.98	110.97
FIDUCIARY FEES							
TOTAL IN PACKET--						0.00	

*** NO WARNINGS ***

*** NO ERRORS ***

*** END OF REPORT ***