

CITY OF BLACKWELL, OKLAHOMA
Fiscal Year 2015 / 2016 Annual Budget
June Amendments

June 14, 2016

Based upon actual revenue collection and fund expenditures, the following budget amendments are proposed for the fiscal year ending June 30, 2016. As detailed below, this adjustment aligns the City budgeted funds with the actual results recorded through eleven months of the fiscal year and anticipates consistent activity for the month of June 2016.

The FY16 Budget Amendments for the City of Blackwell are presented, as attached, for approval by the Commission in accordance with the Oklahoma Municipal Budget Act. Highlights as follows:

General Fund: increase in Net Assets of \$67,200

Revenue increase of \$110,000 due to strong Ambulance collections

Expense - increase of \$42,800

City Council - increase of \$55,000 due to professional fees related to recall petition & H2O legal matters

Engineer - decrease of \$30,000 due to type of projects engineered, note related increase in BMA

General Government - increase of \$17,800 due to property clean up

BMA: decrease of \$120,000 in Net Assets

Expenses are reallocated between departments based upon supplies purchased and allocation of work performed, resulting in \$0 impact to the bottom line.

Increase in Transfers to the Street & Alley fund of \$120,000 for capital improvements requested by Chuck.

Alcohol Education & Prevention Fund: decrease in net assets of \$2,500

Original capital improvements included a radio system and DVR cameras. Additional funds are budgeted to include the overage of the radio system purchase and the initial payment of the subscription service

Firefighters Grant Fund: no change in Net Assets

Establish budget for state grant income & use of those funds

Street & Alley Fund: no change in Net Assets

Expenses increased \$120,000 for Street improvements as requested by Chuck. This increase is offset by the transfer in from BMA to fund those improvements.

Sewer Capital Improvement Fund: no change in Net Assets

Capital Outlay increased for sewer improvements funded with restricted settlement funds transferred in from Escrow

CUPS Fund: no change in Net Assets

Increase for marketing per OMPA CUPS requirements offset by an increase in miscellaneous receipts

The legal level of control for the City's 2015 / 2016 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.

CITY OF BLACKWELL, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016 AMENDMENTS - 4th QUARTER

GENERAL FUND

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
OPERATING REVENUES			
Tax Revenues			
Sales Tax	\$ 1,357,000	\$ -	\$ 1,357,000
Franchise Tax	100,000	-	100,000
Other Taxes	36,500	-	36,500
Charges for Services			
Ambulance	250,000	110,000	360,000
Fire	8,000	-	8,000
Parks & Recreation	10,000	-	10,000
Police	73,500	-	73,500
Animal Control	2,500	-	2,500
Library	1,200	-	1,200
Other Income			
Rental	6,000	-	6,000
Permit & License	36,300	-	36,300
Misc	34,000	-	34,000
Interest	1,500	-	1,500
Total OPERATING REVENUES	1,916,500	110,000	2,026,500
OPERATING EXPENSES			
Administration			
Personal services	237,627	-	237,627
Materials & supplies	6,700	-	6,700
Other services/charges	23,000	-	23,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Administration	267,327	-	267,327
Airport			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	20,000	-	20,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Airport	20,000	-	20,000
Ambulance			
Personal services	632,447	-	632,447
Materials & supplies	44,800	-	44,800
Other services/charges	33,000	-	33,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Ambulance	710,247	-	710,247

GENERAL FUND

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
Code Enforcement			
Personal services	104,240	-	104,240
Materials & supplies	5,400	-	5,400
Other services/charges	21,730	-	21,730
Capital outlay	-	-	-
Debt service	-	-	-
Total Code Enforcement	131,370	-	131,370
City Council			
Personal services	6,508	-	6,508
Materials & supplies	6,600	-	6,600
Other services/charges	125,550	55,000	180,550
Capital outlay	-	-	-
Debt service	-	-	-
Total City Council	138,658	55,000	193,658
Court			
Personal services	86,414	-	86,414
Materials & supplies	1,500	-	1,500
Other services/charges	11,250	-	11,250
Capital outlay	-	-	-
Debt service	-	-	-
Total Court	99,164	-	99,164
Emergency Preparedness			
Personal services	13,380	-	13,380
Materials & supplies	7,550	-	7,550
Other services/charges	7,150	-	7,150
Capital outlay	-	-	-
Debt service	-	-	-
Total Emergency Preparedness	28,080	-	28,080
Engineer			
Personal services	70,000	(30,000)	40,000
Materials & supplies	-	-	-
Other services/charges	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
Total Engineer	70,000	(30,000)	40,000
Fire Department			
Personal services	627,447	-	627,447
Materials & supplies	65,850	-	65,850
Other services/charges	26,700	-	26,700
Capital outlay	-	-	-
Debt service	-	-	-
Total Fire Department	719,997	-	719,997

GENERAL FUND

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
Fleet Maintenance			
Personal services	30,540	-	30,540
Materials & supplies	3,900	-	3,900
Other services/charges	4,900	-	4,900
Capital outlay	-	-	-
Debt service	-	-	-
Total Fleet Maintenance	39,340	-	39,340
General Government			
Personal services	14,533	-	14,533
Materials & supplies	30,500	-	30,500
Other services/charges	35,500	17,800	53,300
Capital outlay	-	-	-
Debt service	-	-	-
Total General Government	80,533	17,800	98,333
Library			
Personal services	141,413	-	141,413
Materials & supplies	9,700	-	9,700
Other services/charges	27,643	-	27,643
Capital outlay	-	-	-
Debt service	-	-	-
Total Library	178,756	-	178,756
Parks			
Personal services	25,300	-	25,300
Materials & supplies	18,000	-	18,000
Other services/charges	400	-	400
Capital outlay	-	-	-
Debt service	-	-	-
Total Parks	43,700	-	43,700
Police - Animal Control			
Personal services	83,706	-	83,706
Materials & supplies	7,750	-	7,750
Other services/charges	3,600	-	3,600
Capital outlay	-	-	-
Debt service	-	-	-
Total Police - Animal Control	95,056	-	95,056
Police - Patrol & Communications			
Personal services	1,444,279	-	1,444,279
Materials & supplies	100,100	-	100,100
Other services/charges	77,400	-	77,400
Capital outlay	5,800	-	5,800
Debt service	-	-	-
Total Police - Patrol & Communications	1,627,579	-	1,627,579

GENERAL FUND

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
Pools			
Personal services	50,968	-	50,968
Materials & supplies	12,500	-	12,500
Other services/charges	9,775	-	9,775
Capital outlay	-	-	-
Debt service	-	-	-
Total Pools	<u>73,243</u>	<u>-</u>	<u>73,243</u>
Street Department			
Personal services	457,407	-	457,407
Materials & supplies	60,200	-	60,200
Other services/charges	20,250	-	20,250
Capital outlay	-	-	-
Debt service	-	-	-
Total Street Department	<u>537,857</u>	<u>-</u>	<u>537,857</u>
Total OPERATING EXPENSES	<u>4,860,907</u>	<u>42,800</u>	<u>4,903,707</u>
NET OPERATING INCOME/(LOSS)	\$ (2,944,407)	\$ 67,200	\$ (2,877,207)
OTHER FINANCING SOURCES/(USES)			
Transfer In	2,887,463	-	2,887,463
Total OTHER FINANCING SOURCES/(USES)	<u>2,887,463</u>	<u>-</u>	<u>2,887,463</u>
NET CHANGE IN FUND BALANCE	\$ (56,944)	\$ 67,200	\$ 10,256
BEGINNING FUND BALANCE	478,012	-	478,012
ENDING FUND BALANCE	<u>\$ 421,068</u>	<u>\$ 67,200</u>	<u>\$ 488,268</u>

CITY OF BLACKWELL, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016 AMENDMENTS - 4th QUARTER

UTILITY AUTHORITY FUND

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
OPERATING REVENUES			
Utilities			
Water	\$ 964,200	\$ -	\$ 964,200
Sewer	543,370	-	543,370
Residential Electric	4,115,160	-	4,115,160
Commercial Electric	1,547,325	-	1,547,325
Power - Demand	1,548,145	-	1,548,145
Refuse	787,185	-	787,185
Maintenance and operations fee	300,000	-	300,000
Other Income			
Penalty and fee income	115,000	-	115,000
Miscellaneous	26,000	-	26,000
Interest	4,000	-	4,000
Utility Note Sales Tax 1.5%	982,253	-	982,253
Total OPERATING REVENUES	10,932,638	-	10,932,638
OPERATING EXPENSES			
Administration			
Personal services	218,976	-	218,976
Materials & supplies	5,150	-	5,150
Other services/charges	13,000	-	13,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Administration	237,126	-	237,126
Authority Expenses			
Personal services	93,700	-	93,700
Materials & supplies	3,000	-	3,000
Other services/charges	-	-	-
Capital outlay	-	-	-
Debt service	1,191,371	-	1,191,371
Total Authority Expenses	1,288,071	-	1,288,071
Electric			
Personal services	774,435	-	774,435
Materials & supplies	372,200	-	372,200
Other services/charges	79,725	-	79,725
Capital outlay	-	-	-
Debt service	-	-	-
Total Electric	1,226,360	-	1,226,360

UTILITY AUTHORITY FUND

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
Emergency Preparedness			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
Total Emergency Preparedness	-	-	-
Engineer			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	40,000	40,000	80,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Engineer	40,000	40,000	80,000
Fleet Maintenance			
Personal services	30,582	-	30,582
Materials & supplies	6,900	-	6,900
Other services/charges	150	-	150
Capital outlay	-	-	-
Debt service	-	-	-
Total Fleet Maintenance	37,632	-	37,632
OMPA			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	4,365,000	(225,000)	4,140,000
Capital outlay	-	-	-
Debt service	-	-	-
Total OMPA	4,365,000	(225,000)	4,140,000
Waste Water Treatment			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
Total Waste Water Treatment	-	-	-
Refuse Disposal			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	461,456	-	461,456
Capital outlay	-	-	-
Debt service	-	-	-
Total Refuse Disposal	461,456	-	461,456

UTILITY AUTHORITY FUND

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
Sewer Operations			
Personal services	-	-	-
Materials & supplies	158,000	-	158,000
Other services/charges	64,000	-	64,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Sewer Operations	222,000	-	222,000
Utility Office			
Personal services	111,380	-	111,380
Materials & supplies	6,600	-	6,600
Other services/charges	67,000	-	67,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Utility Office	184,980	-	184,980
Warehouse			
Personal services	59,442	-	59,442
Materials & supplies	3,150	-	3,150
Other services/charges	3,000	-	3,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Warehouse	65,592	-	65,592
Water Operations			
Personal services	626,218	-	626,218
Materials & supplies	304,500	-	304,500
Other services/charges	188,500	185,000	373,500
Capital outlay	-	-	-
Debt service	-	-	-
Total Water Operations	1,119,218	185,000	1,304,218
Total OPERATING EXPENSES	9,247,435	-	9,247,435
NET OPERATING INCOME/(LOSS)	\$ 1,685,203	\$ -	\$ 1,685,203
OTHER FINANCING SOURCES/(USES)			
Transfer In	200,000	-	200,000
BPT Capital Improvement	-	-	-
BPT Water Improvement	-	-	-
Transfer Out	(1,822,953)	(120,000)	(1,942,953)
Total OTHER FINANCING SOURCES/(USES)	(1,622,953)	(120,000)	(1,742,953)
NET CHANGE IN FUND BALANCE	\$ 62,250	\$ (120,000)	\$ (57,750)
BEGINNING FUND BALANCE	387,063	-	387,063
ENDING FUND BALANCE	\$ 449,313	\$ (120,000)	\$ 329,313

CITY OF BLACKWELL, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016 AMENDMENTS - 4th QUARTER

ALCOHOL EDUCATION & PREVENTION FUND

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
OPERATING REVENUES			
Alcohol Education & Prevention	\$ 6,000	\$ -	\$ 6,000
Interest	100	-	100
Total OPERATING REVENUES	6,100	-	6,100
OPERATING EXPENSES			
Non Departmental			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	36,590	-	36,590
Capital outlay	-	2,500	2,500
Debt service	-	-	-
Total Non Departmental	36,590	2,500	39,090
Total OPERATING EXPENSES	36,590	2,500	39,090
NET OPERATING INCOME/(LOSS)	\$ (30,490)	\$ (2,500)	\$ (32,990)
OTHER FINANCING SOURCES/(USES)			
Transfer In	30,490	-	30,490
Transfer Out	-	-	-
Total OTHER FINANCING SOURCES/(USES)	30,490	-	30,490
NET CHANGE IN FUND BALANCE	\$ -	\$ (2,500)	\$ (2,500)
BEGINNING FUND BALANCE	22,737	-	22,737
ENDING FUND BALANCE	\$ 22,737	\$ (2,500)	\$ 20,237

CITY OF BLACKWELL, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016 AMENDMENTS - 4th QUARTER

FIREFIGHTERS GRANT

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
OPERATING REVENUES			
Intergovernmental - Grants	\$ -	\$ 8,500	\$ 8,500
Permit & License	-	-	-
Total OPERATING REVENUES	-	8,500	8,500
OPERATING EXPENSES			
Non Departmental			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	-	-	-
Capital outlay	-	8,500	8,500
Debt service	-	-	-
Total OPERATING EXPENSES	-	8,500	8,500
NET OPERATING INCOME/(LOSS)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	1,000	-	1,000
ENDING FUND BALANCE	\$ 1,000	\$ -	\$ 1,000

CITY OF BLACKWELL, OKLAHOMA
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STREET & ALLEY FUND

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
OPERATING REVENUES			
State Revenue	\$ 13,000	\$ -	\$ 13,000
County Revenue	55,000	-	55,000
Interest	300	-	300
Total OPERATING REVENUES	68,300	-	68,300
OPERATING EXPENSES			
Street & Alley Department			
Personal services	-	-	-
Materials & supplies	204,000	120,000	324,000
Other services/charges	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
Total Street & Alley Department	204,000	120,000	324,000
Total OPERATING EXPENSES	204,000	120,000	324,000
NET OPERATING INCOME/(LOSS)	\$ (135,700)	\$ (120,000)	\$ (255,700)
OTHER FINANCING SOURCES/(USES)			
Transfer In-BPT Street	135,700	-	135,700
Transfer In-BMA	-	120,000	120,000
Transfer Out	-	-	-
Total OTHER FINANCING SOURCES/(USES)	135,700	120,000	255,700
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	101,373	-	101,373
ENDING FUND BALANCE	\$ 101,373	\$ -	\$ 101,373

CITY OF BLACKWELL, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016 AMENDMENTS - 4th QUARTER

SEWER CAPITAL IMPROVEMENT FUND

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
OPERATING REVENUES			
Sewer surcharge	\$ 166,053	\$ -	\$ 166,053
Sewer surcharge Special	188,827	-	188,827
Other Income	-	-	-
Interest	4,000	-	4,000
Total OPERATING REVENUES	358,880	-	358,880
OPERATING EXPENSES			
Other services/charges	1,000,000	-	1,000,000
Capital outlay	-	500,000	500,000
Total OPERATING EXPENSES	1,000,000	500,000	1,500,000
NET OPERATING INCOME/(LOSS)	\$ (641,120)	\$ (500,000)	\$ (1,141,120)
OTHER FINANCING SOURCES/(USES)			
Transfer In	500,000	-	500,000
BPT - Sewer Project	141,120	-	141,120
Escrow Settlement account	-	500,000	500,000
Transfer Out	-	-	-
Total OTHER FINANCING SOURCES/(USES)	641,120	500,000	1,141,120
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	1,787,966	-	1,787,966
ENDING FUND BALANCE	\$ 1,787,966	\$ -	\$ 1,787,966

CITY OF BLACKWELL, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2015-2016 AMENDMENTS - 4th QUARTER

CUPS FUND

	Approved Budget Fiscal Year 2015-2016	Proposed Amendments 4th Quarter 2015-2016	Amended Budget 2015-2016
OPERATING REVENUES			
Other Income			
Miscellaneous	\$ 20,000	\$ 6,000	\$ 26,000
Interest	300	-	300
Total OPERATING REVENUES	20,300	6,000	26,300
OPERATING EXPENSES			
Personal services	-	-	-
Materials & supplies	20,300	6,000	26,300
Other services/charges	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
Total OPERATING EXPENSES	20,300	6,000	26,300
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	92,597	92,597	59,578
ENDING FUND BALANCE	\$ 92,597	\$ 92,597	\$ 59,578