

# city of blackwell

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P.O. Box 350  
Blackwell, Oklahoma 74631



September 7, 2020

Office of the State Auditor and Inspector  
2300 N Lincoln Blvd Room 123  
Oklahoma City Ok 73105

State Auditor Office,

Enclosed are the approved Budget Amendments #1 & #2 for the City of Blackwell, Blackwell Municipal Authority and the Blackwell Facility Authority. I have also enclosed the minutes for the meetings where the amendments were proposed and approved.

Please contact me if you have any questions or if more information is needed.

Thank you,

Traci Hanebrink

City Clerk

580-363-7250

[thanebrink@blackwellok.org](mailto:thanebrink@blackwellok.org)

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SEP 16 2020

State Auditor  
and Inspector

BUDGET AMENDMENT #1  
GENERAL FUND #001  
FISCAL YEAR 2021

TYPE OF AMENDMENT:

- 01-Supplemental
- 02-Decrease
- 03-Transfer

Date Approved  
By Governing Body:

Date Approved  
By City Manager:

**Revenues Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
1	C	001-36510	Miscellaneous - Insurance Reimbursement	9,300
Total				9,300

**Expenditures Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
1	A	001-527-901	Library - Capitol Outlay	12,000
1	B	001-509-363	City Council - Consultant	58,000
1	C	001-519-901	Fire - Capitol Outlay	9,800
Total				79,800

Explanation:

- A - Appropriate for microfilm scanner using fund balance carryover.
- B - Appropriate for updated development ordinance by IBTS; funded with fund balance
- C - Appropriate for fire equipment destroyed in fire, mostly reimbursed with OMAG insurance proceeds; remainder from fund balance

Appropriations	5,143,106	Estimated Beginning Fund Balance	1,724,647
Net Amendments	79,800	Fund Balance Change	591,179
Actual Appropriations	5,222,906	Estimated revenues-original	5,143,106
		Revenue change	9,300
		Adjusted appropriations	(5,222,906)
		Estimated Ending Fund Balance	2,245,326

BUDGET AMENDMENT #1  
HOTEL/MOTEL TAX FUND #127  
FISCAL YEAR 2021

TYPE OF AMENDMENT:

- 01-Supplemental
- 02-Decrease
- 03-Transfer

Date Approved  
By Governing Body:

Date Approved  
By City Manager:

**Revenues Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
Total				0

**Expenditures Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
1	A	127-511-361	Travel/School	2,000
1	A	127-511-493	Supplies	1,000
1	A	127-511-300	Misc Other Services & Charges	2,000
Total				5,000

Explanation:

A - Appropriate for operating expenses for community development director funded with fund balance.

Appropriations	147,601	Estimated Beginning Fund Balance	59,729
Net Amendments	5,000	Fund Balance Change	(2,056)
Actual Appropriations	152,601	Estimated revenues-original	185,100
		Revenue change	-
		Adjusted appropriations	(152,601)
		Estimated Ending Fund Balance	90,172

BUDGET AMENDMENT #1  
 ENVIRONMENTAL CLEAN-UP FUND #131  
 FISCAL YEAR 2021

TYPE OF AMENDMENT:

- 01-Supplemental
- 02-Decrease
- 03-Transfer

Date Approved  
 By Governing Body:

Date Approved  
 By City Manager:

**Revenues Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
Total				0

**Expenditures Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
2	A	131-500-334	Attorney Fees	(46)
Total				(46)

Explanation:

A - Reduce appropriations for actual fund balance being less than estimated fund balance

Appropriations	62,200	Estimated Beginning Fund Balance	61,820
Net Amendments	(46)	Fund Balance Change	(66)
		Estimated revenues-original	400
Actual Appropriations	<u>62,154</u>	Revenue increase	-
		Adjusted appropriations	<u>(62,154)</u>
		Estimated Ending Fund Balance	<u>-</u>

BUDGET AMENDMENT #1  
 FIREFIGHTERS GRANT FUND #137  
 FISCAL YEAR 2021

TYPE OF AMENDMENT:

- 01-Supplemental
- 02-Decrease
- 03-Transfer

Date Approved  
 By Governing Body:

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 Date Approved  
 By City Manager:

**Revenues Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
Total				0

**Expenditures Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
2	A	137-500-961	Expenses	(4,361)
Total				(4,361)

Explanation:

A - Reduce appropriations for actual fund balance being less than estimated fund balance

Appropriations	9,900
Net Amendments	<u>(4,361)</u>
Actual Appropriations	<u><u>5,539</u></u>

Estimated Beginning Fund Balance	8,991
Fund Balance Change	(5,652)
Estimated revenues-original	2,200
Revenue increase	-
Adjusted appropriations	<u>(5,539)</u>
Estimated Ending Fund Balance	<u><u>-</u></u>

BUDGET AMENDMENT #1  
 BLACKWELL FACILITIES AUTHORITY FUND #141  
 FISCAL YEAR 2021

TYPE OF AMENDMENT:

- 01-Supplemental
- 02-Decrease
- 03-Transfer

Date Approved  
 By Governing Body:

Date Approved  
 By City Manager:

**Revenues Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
1	A	141-37711	Transfer from Capital Expenditure Sales Tax	5,000
1	B	141-37711	Transfer from Capital Expenditure Sales Tax	26,000
Total				31,000

**Expenditures Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
1	A	141-539-901	Capital Outlay - Pool	5,000
1	B	141-529-901	Capital Outlay - Fair	26,000
Total				31,000

Explanation:

A - Appropriate for splash pad repairs; funded with transfer from Fund 212-Capital Improvement Sales Tax

B - Appropriate for engineering on Livestock Building HVAC; funded with transfer from Fund 212-Capital Improvement Sales Tax

Appropriations	1,530,000
Net Amendments	31,000
Actual Appropriations	1,561,000

Estimated Beginning Fund Balance	-
Fund Balance Change	1,298
Estimated revenues-original	1,530,000
Revenue increase	31,000
Adjusted appropriations	(1,561,000)
Estimated Ending Fund Balance	1,298

BUDGET AMENDMENT #1  
 CAPITAL EXPENDITURE SALES TAX FUND #212  
 FISCAL YEAR 2021

TYPE OF AMENDMENT:

- 01-Supplemental
- 02-Decrease
- 03-Transfer

Date Approved  
 By Governing Body:

Date Approved  
 By City Manager:

**Revenues Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
<b>Total</b>				<b>0</b>

**Expenditures Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
1	A	212-599-002	Transfer to BFA	5,000
1	B	212-599-002	Transfer to BFA	26,000
<b>Total</b>				<b>31,000</b>

Explanation:

A - Appropriate for splash pad repairs paid out of BFA Fund 141; funded with fund balance

B - Appropriate for engineering on Livestock Building HVAC paid out of BFA Fund 141; funded with fund balance

Appropriations	201,450	Estimated Beginning Fund Balance	619,269
Net Amendments	31,000	Fund Balance Change	50,017
		Estimated revenues-original	316,000
Actual Appropriations	232,450	Revenue increase	-
		Adjusted appropriations	(232,450)
		Estimated Ending Fund Balance	752,836

BUDGET AMENDMENT #1  
BPT ALLOCATION FUND #300  
FISCAL YEAR 2021

TYPE OF AMENDMENT:

- 01-Supplemental
- 02-Decrease
- 03-Transfer

Date Approved  
By Governing Body:

Date Approved  
By City Manager:

**Revenues Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
1	A	300-36510	Reimbursement from Hospital	65,440
2	B	300-37711	BPT Transfers-Community Enhancement	3,877
2	B	300-37730	BPT Transfers - Water	(93,925)
2	B	300-37743	BPT Transfers - Street	(274,759)
2	B	300-37750	BPT Transfers - Capital Improvement	(32,570)
2	B	300-37760	BPT Transfers - Private Project	(8,543)
Total				(340,480)

**Expenditures Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
1	A	300-943-901	Street - Engineering on 13th & Ferguson Ave Reconst	237,100
1	C	300-550-9??	Capital Improvement - Sewer	286,200
1	D	300-511-901	Community Enhancement	70,000
1	E	300-550-9??	Capital Improvement - Econ Dev	75,000
1	F	300-550-9??	Capital Improvement - Fire	20,000
1	G	300-550-9??	Capital Improvement - Sewer	165,000
1	H	300-550-9??	Capital Improvement - Electric	25,000
1	I	300-550-9??	Capital Improvement - Street	8,000
Total				886,300

Explanation:

A - Appropriate for engineering on street project on 13th & Ferguson Ave Reconstruction - FY 21 portion

B - To decrease BPT transfer estimates due to CIBC transfer made in June rather than July

C - Appropriate for relocation of 5" sewer line in industrial park - from capital improvement allocation

D - Appropriate for Main Street Beautification using community enhancement revenues as funding source

E - Appropriate for Woodmont development agreement

F - Appropriate for engineering for Homeland Security Equipment Storage; from capital improvement allocation

G - Appropriate for engineering for Sewer Trunk Line Replacement; from capital improvement allocation

H - Appropriate for hospital transformer; from community enhancement funds

I - Appropriate for air conditioner replacement for street department building/armory; from capital improvement allocation

Appropriations	29,000	Estimated Beginning Fund Balance	1,268
Net Amendments	<u>886,300</u>	Fund Balance Change	2,121,505
		Estimated revenues-original	2,619,500
Actual Appropriations	<u><u>915,300</u></u>	Revenue decrease	(340,480)
		Adjusted appropriations	<u>(915,300)</u>
		Estimated Ending Fund Balance	<u><u>3,486,493</u></u>



BUDGET AMENDMENT #1  
POLICE STATE FORFEITURE FUND #702  
FISCAL YEAR 2021

TYPE OF AMENDMENT:

- 01-Supplemental
- 02-Decrease
- 03-Transfer

Date Approved  
By Governing Body:

Date Approved  
By City Manager:

**Revenues Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
Total				0

**Expenditures Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
2	A	702-550-350	Various Expenses	(32)
Total				(32)

Explanation:

A - Reduce appropriations for actual fund balance being less than estimated fund balance

Appropriations	30,769	Estimated Beginning Fund Balance	30,719
Net Amendments	(32)	Fund Balance Change	(32)
Actual Appropriations	30,737	Estimated revenues-original	50
		Revenue increase	-
		Adjusted appropriations	(30,737)
		Estimated Ending Fund Balance	-

BUDGET AMENDMENT #1  
SEWER CAPITAL IMPROVEMENT FUND #802  
FISCAL YEAR 2021

TYPE OF AMENDMENT:

- 01-Supplemental
- 02-Decrease
- 03-Transfer

Date Approved  
By Governing Body:

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Date Approved  
By City Manager:

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**Revenues Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
1	A		2015 Project Fund	177,000
<b>Total</b>				<b>177,000</b>

**Expenditures Increased (Decreased)**

Type	Explanation	Account #	Name	Amount
1	A	802-500	29th Street Wastewater Pump Station & Sanitary Sew	207,000
<b>Total</b>				<b>207,000</b>

Explanation:

A - Appropriate for engineering on 29th Street Wastewater Pump Station and Sanitary Sewer

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Appropriations	-	Estimated Beginning Fund Balance	331,267
Net Amendments	207,000	Fund Balance Change	289,849
		Estimated revenues-original	800
Actual Appropriations	207,000	Revenue increase	177,000
		Adjusted appropriations	(207,000)
		Estimated Ending Fund Balance	591,916

CITY OF BLACKWELL  
 BUDGET FOR FISCAL YEAR 2021  
 ADJUSTING ESTIMATED FUND BALANCE TO ACTUAL FUND BALANCE  
 BUDGET AMENDMENT #2

	001 General Fund
<b>SOURCES OF FUNDS</b>	
Estimated Beginning Fund Balance:	
Restricted or Assigned	\$ -
Unrestricted	1,724,647
Sub-total Estimated Beginning Fund Balance	<u>1,724,647</u>
 Actual Beginning Fund Balance	 2,315,825.66
 Difference	 <u>591,178.66</u>
 Estimated Revenues	 5,143,106
Estimated Expenditures (Appropriations)	(5,143,106)
 Ending Fund Balance based on Actual Beginning Fund Balance	 <u>2,315,825.66</u>

See Budget Amendment #1 for reduction to appropriations

124 CDBG Fund	126 Law Enforcement Mileage Fund	127 Hotel/Motel Tax Fund	128 E-911 Fund
\$ -	\$ 40,188	\$ 59,729	\$ 175,778
-	40,188	59,729	175,778
9,317.99	43,313.33	57,672.97	175,980.36
<u>9,317.99</u>	<u>3,125.33</u>	<u>(2,056.03)</u>	<u>202.36</u>
-	2,200	185,100	88,000
-	(42,388)	(147,601)	(55,700)
<u>9,317.99</u>	<u>3,125.33</u>	<u>95,171.97</u>	<u>208,280.36</u>

130 Alcohol Education & Prevention	131 Environmental Clean-up	134 Municipal Court Fund	137 Firefighters Grant Fund
\$ 7,511	\$ 61,820	\$ 5,417	\$ 8,991
-	-	-	-
<u>7,511</u>	<u>61,820</u>	<u>5,417</u>	<u>8,991</u>
8,032.36	61,754.18	7,885.56	3,338.65
<u>521.36</u>	<u>(65.82)</u>	<u>2,468.56</u>	<u>(5,652.35)</u>
3,950	400	101,350	2,200
(11,461)	(62,200)	(100,000)	(9,900)
<u>521.36</u>	<u>(45.82)</u>	<u>9,235.56</u>	<u>(4,361.35)</u>

<u>138</u> <u>Steve LeValley</u> <u>Memorial Fund</u>	<u>141</u> <u>Blackwell Facilities</u> <u>Authority</u>	<u>212</u> <u>Capital Expend</u> <u>Sales Tax</u>
\$ 9,953	\$ -	\$ 619,269
-	-	-
<u>9,953</u>	<u>-</u>	<u>619,269</u>
9,941.78	1,298.28	669,285.64
<u>(11.22)</u>	<u>1,298.28</u>	<u>50,016.64</u>
60	1,530,000	316,000
(10,000)	(1,530,000)	(201,450)
<u>1.78</u>	<u>1,298.28</u>	<u>783,835.64</u>

300 BPT Allocation Fund	702 Police - State Forfeit Fund	801 Blackwell Municipal Auth	802 Sewer Capital Improvement
\$ 1,268	\$ 30,719	\$ -	\$ 331,267
-	-	1,620,372	-
<u>1,268</u>	<u>30,719</u>	<u>1,620,372</u>	<u>331,267</u>
2,122,773.23	30,686.70	1,384,077.70	621,115.79
<u>2,121,505.23</u>	<u>(32.30)</u>	<u>(236,294.30)</u>	<u>289,848.79</u>
2,619,500	50	12,089,624	800
(29,000)	(30,769)	(12,089,624)	-
<u>4,713,273.23</u>	<u>(32.30)</u>	<u>1,384,077.70</u>	<u>621,915.79</u>

805 Water Improvement	811 Meter Deposit Fund	831 99 Sales Tax Cap Imp
\$ 110,118	\$ 10,382	\$ 673,964
-	-	-
<u>110,118</u>	<u>10,382</u>	<u>673,964</u>
110,294.46	74,158.82	673,462.79
<u>176.46</u>	<u>63,776.82</u>	<u>(501.21)</u>
24,130	1,500	5,500
-	(1,500)	-
<u>134,424.46</u>	<u>74,158.82</u>	<u>678,962.79</u>



<u>841 Utility Reserve</u>	<u>Total</u>
\$ 1,247,377	\$ 3,393,751
<u>-</u>	<u>3,345,019</u>
<u>1,247,377</u>	<u>6,738,770</u>
1,264,810.98	9,645,027.23
<u>17,433.98</u>	<u>2,906,257.23</u>
5,000	22,118,470.00
-	(19,464,699.00)
<u>1,269,810.98</u>	<u>12,298,798.23</u>