

CITY OF BLACKWELL OKLAHOMA

Fiscal Year 2022/2023 Annual Budget

BUDGET AMENDMENTS MEMO

June 14, 2023

The following budget amendments are presented to the Commission for approval in accordance with the Oklahoma Municipal Budget Act. The proposed budget amendments include the following highlights:

General Fund: Net Impact \$108,000

Revenue increase of \$880,743

Misc revenue increased \$575,743 for ARPA and insurance and storm reimbursements increased \$150,000.

Interest increased \$10,000 due to favorable market rates.

Expense increase of \$197,000

Airport expenses increased \$149,000 for roof repairs funded through insurance.

City Council expenses increased \$20,000 which is related to oversight reports.

Administration expenses increased \$28,000 for the purchase of the Wheatheart building AC

General Transfers of \$575,743

\$575,743 transfer to the BMA for the ARPA dollars committed to the water treatment project

Blackwell Public Works Authority Fund: Net impact \$457,000

Utility Revenue increase of \$ 1,157,000

Electric revenue increase of \$882,000 based upon usage

Interest income increase of \$75,000 due to favorable market rates

Sales tax increase \$200,000 based upon year to date collections

Utility Expenses increased \$1,275,743

OMPA increased \$700,000 due to the increase in demand

Water Treatment Plant capital outlay of \$575,743 for the ongoing project

Transfers of \$575,743

\$575,743 increase in transfer from the General Fund due to ARPA dollars committed to the water project in FY24

Additional detail is provided for analysis purposes only. If you have any questions, please contact Meredith Meacham Wilson, CPA.

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State Auditor
and Inspector

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FISCAL YEAR 2022-2023

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

	Approved Fiscal Year 2022-2023	4Q Amendments 2022-2023	Amended Budget Fiscal Year 2022-2023
OPERATING REVENUES			
Tax Revenues			
Sales Tax	\$ 1,306,533	145,000	\$ 1,451,533
Franchise Tax	59,063	-	59,063
Other Taxes	421,919	-	421,919
Charges for Services			
Ambulance	450,000	-	450,000
Fire	5,000	-	5,000
Parks & Recreation	22,500	-	22,500
Police	1,500	-	1,500
Animal Control	4,000	-	4,000
Other Income			
Rental	25,000	-	25,000
Permit & License	15,000	-	15,000
Misc	100,000	725,743	825,743
Interest	1,500	10,000	11,500
Total OPERATING REVENUES	2,412,015	880,743	3,292,758
OPERATING EXPENSES			
Administration			
Personal services	170,145	-	170,145
Materials & supplies	21,000	-	21,000
Other services/charges	149,500	-	149,500
Capital outlay	-	28,000	28,000
Debt service	-	-	-
Total Administration	340,645	28,000	368,645
Airport			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	17,500	149,000	166,500
Capital outlay	-	-	-
Debt service	-	-	-
Total Airport	17,500	149,000	166,500
Ambulance			
Personal services	689,895	-	689,895
Materials & supplies	55,000	-	55,000
Other services/charges	55,100	-	55,100
Capital outlay	-	-	-
Debt service	-	-	-
Total Ambulance	799,995	-	799,995

	Approved Fiscal Year 2022-2023	4Q Amendments 2022-2023	Amended Budget Fiscal Year 2022-2023
Community Development			
Personal services	191,197	-	191,197
Materials & supplies	145,700	-	145,700
Other services/charges	82,300	-	82,300
Capital outlay	-	-	-
Debt service	-	-	-
Total Community Development	419,197	-	419,197
City Council			
Personal services	6,508	-	6,508
Materials & supplies	500	-	500
Other services/charges	300,000	20,000	320,000
Capital outlay	-	-	-
Debt service	-	-	-
Total City Council	307,008	20,000	327,008
Court			
Personal services	81,771	-	81,771
Materials & supplies	550	-	550
Other services/charges	17,000	-	17,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Court	99,321	-	99,321
Emergency Preparedness			
Personal services	117,526	-	117,526
Materials & supplies	5,500	-	5,500
Other services/charges	10,000	-	10,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Emergency Preparedness	133,026	-	133,026
Fire Department			
Personal services	689,895	-	689,895
Materials & supplies	65,000	-	65,000
Other services/charges	25,000	-	25,000
Capital outlay	191,266	-	191,266
Debt service	-	-	-
Total Fire Department	971,161	-	971,161
Fleet Maintenance			
Personal services	130,971	-	130,971
Materials & supplies	6,000	-	6,000
Other services/charges	4,000	-	4,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Fleet Maintenance	140,971	-	140,971

	Approved Fiscal Year 2022-2023	4Q Amendments 2022-2023	Amended Budget Fiscal Year 2022-2023
General Government			
Personal services	30,509	-	30,509
Materials & supplies	25,000	-	25,000
Other services/charges	75,000	-	75,000
Capital outlay	-	-	-
Debt service	-	-	-
Total General Government	130,509	-	130,509
Information Technology			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	75,000	-	75,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Information Technology	75,000	-	75,000
Library			
Personal services	212,279	-	212,279
Materials & supplies	58,000	-	58,000
Other services/charges	17,325	-	17,325
Capital outlay	-	-	-
Debt service	-	-	-
Total Library	287,604	-	287,604
Parks			
Personal services	116,450	-	116,450
Materials & supplies	16,400	-	16,400
Other services/charges	1,100	-	1,100
Capital outlay	4,000	-	4,000
Debt service	-	-	-
Total Parks	137,950	-	137,950
Police - Animal Control			
Personal services	101,433	-	101,433
Materials & supplies	10,000	-	10,000
Other services/charges	4,000	-	4,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Police - Animal Control	115,433	-	115,433
Police - Communications			
Personal services	250,483	-	250,483
Materials & supplies	5,000	-	5,000
Other services/charges	13,000	-	13,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Police - Communications	268,483	-	268,483

	Approved Fiscal Year 2022-2023	4Q Amendments 2022-2023	Amended Budget Fiscal Year 2022-2023
Police - Patrol			
Personal services	1,296,855	-	1,296,855
Materials & supplies	65,000	-	65,000
Other services/charges	40,000	-	40,000
Capital outlay	-	-	-
Debt service	-	-	-
Total Police - Patrol	1,401,855	-	1,401,855
Pools			
Personal services	61,197	-	61,197
Materials & supplies	38,350	-	38,350
Other services/charges	1,000	-	1,000
Capital outlay	82,500	-	82,500
Debt service	-	-	-
Total Pools	183,047	-	183,047
Street Department			
Personal services	464,079	-	464,079
Materials & supplies	61,700	-	61,700
Other services/charges	19,000	-	19,000
Capital outlay	85,200	-	85,200
Debt service	51,660	-	51,660
Total Street Department	681,640	-	681,640
Total OPERATING EXPENSES	6,510,345	197,000	6,707,345
NET OPERATING INCOME/(LOSS)	\$ (4,098,330)	\$ 683,743	\$ (3,414,587)
OTHER FINANCING SOURCES/(USES)			
Transfer In	3,095,000	-	3,095,000
BPT - General Beneficiary	335,308	-	335,308
BPT Community enhancement	156,500	-	156,500
BPT - Fire	191,266	-	191,266
BPT - Street	185,200	-	185,200
BPT Private Projects	-	-	-
Rec Sales Tax Fund	-	-	-
Transfer Out	-	(575,743)	(575,743)
Total OTHER FINANCING SOURCES/(USES)	3,963,274	(575,743)	3,387,531
NET CHANGE IN FUND BALANCE	\$ (135,056)	\$ 108,000	\$ (27,056)
BEGINNING FUND BALANCE	1,802,876		1,802,876
ENDING FUND BALANCE	\$ 1,667,820		\$ 1,775,820

**ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2022-2023**

**MUNICIPAL AUTHORITY FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	Approved Fiscal Year 2022-2023	4Q Amendments 2022-2023	Amended Budget Fiscal Year 2022-2023
OPERATING REVENUES			
Utilities			
Water	\$ 1,623,187	\$ -	\$ 1,623,187
Rate increase 4% eff July	67,282	-	67,282
Sewer	809,502	-	809,502
40% rate increase	335,545	-	335,545
Rate increase 5.5% eff July	-	-	-
Residential Electric	4,427,039	-	4,427,039
Rate increase 4% eff July	183,504	442,000	625,504
Commercial Electric	1,550,812	-	1,550,812
Rate increase 4% eff July	64,282	160,000	224,282
Power - Demand	2,828,928	-	2,828,928
Rate increase 4% eff July	117,261	280,000	397,261
Refuse	819,665	-	819,665
Rate increase 4% eff July	33,976	-	33,976
Maintenance and operations fee	500,000	-	500,000
Other Income			-
Penalty and fee income	115,000	-	115,000
Miscellaneous	150,000	-	150,000
Interest	2,000	75,000	77,000
Utility Note Sales Tax 1.5%	979,900	200,000	1,179,900
Total OPERATING REVENUES	14,607,883	1,157,000	15,764,883
OPERATING EXPENSES			
Administration			
Personal services	170,145	-	170,145
Materials & supplies	45,000	-	45,000
Other services/charges	92,900	-	92,900
Capital outlay	-	-	-
Debt service	-	-	-
Total Administration	308,045	-	308,045

SUMMARY OF REVENUES AND EXPENDITURES

	Approved Fiscal Year 2022-2023	4Q Amendments 2022-2023	Amended Budget Fiscal Year 2022-2023
Authority Expenses			
Personal services	-	-	-
Materials & supplies	1,500	-	1,500
Other services/charges	138,000	-	138,000
Capital outlay	-	-	-
Debt service	-	-	-
2006 Bonds	582,504	-	582,504
2008 Bonds	176,824	-	176,824
2012 Bonds	414,973	-	414,973
Admin fees	-	-	-
2021 OWRB FAP (\$11m) + CWSRF	459,567	-	459,567
Total Authority Expenses	1,773,368	-	1,773,368
Electric			
Personal services	896,259	-	896,259
Materials & supplies	525,000	-	525,000
Other services/charges	80,000	-	80,000
Capital outlay	495,062	-	495,062
Debt service	-	-	-
Total Electric	1,996,321	-	1,996,321
OMPA			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	5,256,555	700,000	5,956,555
Capital outlay	-	-	-
Debt service	-	-	-
Total OMPA	5,256,555	700,000	5,956,555
Sewer			
Personal services	469,934	-	469,934
Materials & supplies	51,700	-	51,700
Other services/charges	102,200	-	102,200
Capital outlay	176,000	-	176,000
Debt service	836,416	-	836,416
Total Sewer	1,636,250	-	1,636,250
Refuse Disposal			
Personal services	-	-	-
Materials & supplies	-	-	-
Other services/charges	514,844	-	514,844
Capital outlay	-	-	-
Debt service	-	-	-
Total Refuse Disposal	514,844	-	514,844

SUMMARY OF REVENUES AND EXPENDITURES

	Approved Fiscal Year 2022-2023	4Q Amendments 2022-2023	Amended Budget Fiscal Year 2022-2023
Utility Office			
Personal services	238,244	-	238,244
Materials & supplies	12,000	-	12,000
Other services/charges	80,500	-	80,500
Capital outlay	-	-	-
Debt service	-	-	-
Total Utility Office	330,744	-	330,744
Water			
Personal services	381,972	-	381,972
Materials & supplies	528,200	-	528,200
Other services/charges	133,800	-	133,800
Capital outlay	171,300	575,743	747,043
Debt service	-	-	-
Total Water	1,215,272	575,743	1,791,015
Total OPERATING EXPENSES	13,031,400	1,275,743	14,307,143
NET OPERATING INCOME/(LOSS)	\$ 1,576,483	\$ (118,743)	\$ 1,457,740
OTHER FINANCING SOURCES/(USES)			
Transfer In	-	-	-
BPT Capital Improvement	-	-	-
BPT Sewer	176,000	-	176,000
BPT Water Improvement	171,300	-	171,300
BPT Electric	325,062	-	325,062
General Fund - ARPA	-	575,743	575,743
Transfer Out	(3,000,000)	-	(3,000,000)
Total OTHER FINANCING SOURCES/(USES)	(2,327,638)	575,743	(1,751,895)
NET CHANGE IN FUND BALANCE	\$ (751,155)	\$ 457,000	\$ (294,155)
BEGINNING FUND BALANCE	2,759,191		2,759,191
ENDING FUND BALANCE	\$ 2,008,036		\$ 2,465,036