

city of blackwell

P.O. Box 350
Blackwell, Oklahoma 74631



May 21, 2021

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 Amendment(S) 9, 10 & 11 for the City of Blackwell, Blackwell Municipal Authority and the Blackwell Facility Authority.

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

Thank you,

A handwritten signature in cursive script that reads "Traci Hanebrink".

Traci Hanebrink

City Clerk

580-363-7250

thanebrink@blackwellok.org

RECEIVED

JUN 09 2021

State Auditor
and Inspector

A handwritten signature in cursive script that reads "Kay".

BUDGET AMENDMENT #9
GENERAL FUND #001
FISCAL YEAR 2021

TYPE OF AMENDMENT:

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

Date Approved
By Governing Body:

4/1/21

Date Approved
By City Manager:

4/1/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
Total				0

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A		Transfer from BPT Allocation Fund	150,000
Total				150,000

Explanation:

A - Increase transfer from BPT Allocation fund for ambulance subsidy

Appropriations	5,478,006
Net Amendments	<u>150,000</u>
Actual Appropriations	<u><u>5,628,006</u></u>

Estimated Beginning Fund Balance	1,724,647
Fund Balance Change	591,179
Estimated revenues-original	5,420,506
Revenue change	-
Adjusted appropriations	<u>(5,628,006)</u>
Estimated Ending Fund Balance	<u><u>2,108,326</u></u>

BUDGET AMENDMENT #9
BMA FUND #801
FISCAL YEAR 2021

TYPE OF AMENDMENT:

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

Date Approved
By Governing Body:

4/1/21

Date Approved
By City Manager:

4/1/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
Total				0

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	801-502-211	Regular Wages - Admin	21,250
1	A	801-502-214	FICA Taxes - Admin	1,650
1	A	801-502-215	Retirement Contributions - Admin	2,050
1	A	801-502-217	Workmens Comp Insurance - Admin	1,550
1	A	801-502-216	Hospitalization Insurance - Admin	1,750
Total				28,250

Explanation:

A - Increase appropriation for personal services related to new public works director position (1/4 year);
funded with fund balance.

Appropriations	12,205,624	Estimated Beginning Fund Balance	1,620,372
Net Amendments	28,250	Fund Balance Change	(236,294)
Actual Appropriations	12,233,874	Estimated revenues-original	12,205,624
		Revenue change	-
		Adjusted appropriations	(12,233,874)
		Estimated Ending Fund Balance	1,355,828

BUDGET AMENDMENT #9
BPT ALLOCATION FUND #300
FISCAL YEAR 2021

TYPE OF AMENDMENT:

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

Date Approved
By Governing Body:

4/1/21

Date Approved
By City Manager:

4/1/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A		Community enhancement revenue	15,000
Total				15,000

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	300-599-001	Transfer to General Fund	150,000
1	A	300-511-370	Community Enhancement Dilapidated Structures	(40,000)
Total				110,000

Explanation:

A - Appropriate for ambulance subsidy; funded with BPT Community Enhancement Funds, increased revenue, and decrease dilapidated structure budget

Appropriations	2,037,774	Estimated Beginning Fund Balance	1,268
Net Amendments	110,000	Fund Balance Change	2,121,505
		Estimated revenues-original	2,358,520
Actual Appropriations	2,147,774	Revenue change	15,000
		Adjusted appropriations	(2,147,774)
		Estimated Ending Fund Balance	2,348,519

BUDGET AMENDMENT #10
GENERAL FUND #001
FISCAL YEAR 2021

TYPE OF AMENDMENT:
01-Supplemental
02-Decrease
03-Transfer

Date Approved
By Governing Body:
5/16/21

Date Approved
By City Manager:
5/16/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	001-36511	Grants - Various Departments	7,000
			Total	7,000

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	001-519-361	Travel/School	7,000
			Total	7,000

Explanation:
A - Increase appropriation for fire pump operations class, funded with CARES grant

Appropriations	5,478,006	Estimated Beginning Fund Balance	1,724,647
Net Amendments	<u>7,000</u>	Fund Balance Change	591,179
		Estimated revenues-original	5,570,506
Actual Appropriations	<u><u>5,485,006</u></u>	Revenue change	7,000
		Adjusted appropriations	<u>(5,485,006)</u>
		Estimated Ending Fund Balance	<u><u>2,408,326</u></u>

BUDGET AMENDMENT #10
BLACKWELL FACILITIES AUTHORITY FUND #141
FISCAL YEAR 2021

TYPE OF AMENDMENT:
01-Supplemental
02-Decrease
03-Transfer

Date Approved
By Governing Body:
5/16/21

Date Approved
By City Manager:
5/16/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	141-37711	Transfer from other funds	8,595
1	C	141-37711	Transfer from other funds	2,975
Total				11,570

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	141-539-901	Capital outlay	8,595
1	B	141-500-802	Hospital 1%	1,298
1	C	141-539-901	Capital outlay	2,975
Total				12,868

Explanation:

- A - Appropriate for sales/use tax and BPT revenues exceeding original estimates
- B - Appropriate for extra pmt to hospital not paid in June 2020
- C - Appropriate for extra cost for purchase of urban development land

Appropriations	2,166,000	Estimated Beginning Fund Balance	-
Net Amendments	12,868	Fund Balance Change	1,298
Actual Appropriations	2,178,868	Estimated revenues-original	2,166,000
		Revenue increase	11,570
		Adjusted appropriations	(2,178,868)
		Estimated Ending Fund Balance	-

BUDGET AMENDMENT #10
 CAPITAL EXPENDITURE SALES TAX FUND #212
 FISCAL YEAR 2021

TYPE OF AMENDMENT:

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

Date Approved
 By Governing Body:

5/6/21

Date Approved
 By City Manager:

5/6/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
Total				0

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	212-599-002	Transfer to BFA	8,595
1	B	212-500-678	Legion Park Walking Trail	4,250
Total				12,845

Explanation:

- A - To appropriate for transfer to BFA for purchase of parking lot to be leased to business owners
- B - To appropriate for Sober Brothers for Legion Park Walking Trail

Appropriations	414,350	Estimated Beginning Fund Balance	619,269
Net Amendments	12,845	Fund Balance Change	50,017
Actual Appropriations	427,195	Estimated revenues-original	316,000
		Revenue increase	-
		Adjusted appropriations	(427,195)
		Estimated Ending Fund Balance	558,091

BUDGET AMENDMENT #10
BPT ALLOCATION FUND #300
FISCAL YEAR 2021

TYPE OF AMENDMENT:
01-Supplemental
02-Decrease
03-Transfer

Date Approved
By Governing Body:
5/6/21

Date Approved
By City Manager:
5/6/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
Total				0

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	300-599-002	TRANSFER TO BFA	2,975
1	B	300-530-901	WATER CAPITAL OUTLAY	61,140
1	C	300-530-901	WATER CAPITAL OUTLAY	25,052
Total				89,167

Explanation:

A - Appropriate for additional cost for purchase of urban development land, funded with BPT Capital Improvement Funds

B - Appropriate for additional cost for Blackwell Ave. water project with BPT Water Capital Funds

C - Appropriate for additional cost for water distribution study with BPT Water Capital Funds

Appropriations	2,147,774	Estimated Beginning Fund Balance	1,268
Net Amendments	<u>89,167</u>	Fund Balance Change	2,121,505
		Estimated revenues-original	2,373,520
Actual Appropriations	<u><u>2,236,941</u></u>	Revenue change	-
		Adjusted appropriations	<u>(2,236,941)</u>
		Estimated Ending Fund Balance	<u><u>2,259,352</u></u>

BUDGET AMENDMENT #10
BMA FUND #801
FISCAL YEAR 2021

TYPE OF AMENDMENT:

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

Date Approved
By Governing Body:

5/6/21

Date Approved
By City Manager:

5/6/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	801-32214	Residential Electric Revenue	100,000
Total				100,000

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	801-508-476	Transformers	30,000
1	A	801-508-477	Meters	33,000
1	A	801-508-482	Sub-station Maintenance	16,000
1	A	801-508-493	Supplies & Misc	21,000
Total				100,000

Explanation:

A - Increase appropriation for additional stock used for storms and electrical upgrades, funded with additional electric revenue

Appropriations	12,233,874	Estimated Beginning Fund Balance	1,620,372
Net Amendments	100,000	Fund Balance Change	(236,294)
Actual Appropriations	12,333,874	Estimated revenues-original	12,205,624
		Revenue change	100,000
		Adjusted appropriations	(12,333,874)
		Estimated Ending Fund Balance	1,355,828

BUDGET AMENDMENT #11
GENERAL FUND #001
FISCAL YEAR 2021

TYPE OF AMENDMENT:

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

Date Approved
By Governing Body:

5/20/21

Date Approved
By City Manager:

5/20/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	001-37612	Sales Tax Collected	212,000
1	B	001-39234	Transfer from Municipal Court Fund	5,000
2	C	001-39227	Transfer from BMA	(233,080)
Total				(16,080)

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A		General Government	20,000
1	A		Fire	27,000
1	A		Library	39,000
1	A		Parks	35,000
1	A		Pools	35,000
1	A		Street	56,000
Total				212,000

Explanation:

A - Increase appropriation for various departmental under-estimated expenses funded with under-estimated sales tax revenue

B - Increase estimate of transfer from municipal court related to fines collected

C - Decrease transfer from BMA; will decrease General Fund fund balance

Appropriations	5,485,006	Estimated Beginning Fund Balance	1,724,647
Net Amendments	<u>212,000</u>	Fund Balance Change	591,179
		Estimated revenues-original	5,577,506
Actual Appropriations	<u><u>5,697,006</u></u>	Revenue change	(16,080)
		Adjusted appropriations	<u>(5,697,006)</u>
		Estimated Ending Fund Balance	<u><u>2,180,246</u></u>

BUDGET AMENDMENT #11
MUNICIPAL COURT FUND #134
FISCAL YEAR 2021

TYPE OF AMENDMENT:
01-Supplemental
02-Decrease
03-Transfer

Date Approved
By Governing Body:
5/20/21

Date Approved
By City Manager:
5/20/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	134-31110	Fine Revenue	5,000
Total				5,000

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	134-599-001	Transfer to General Fund	5,000
Total				5,000

Explanation:

A - Appropriate for additional fine revenue transferred to the General Fund

Appropriations	113,000	Estimated Beginning Fund Balance	5,417
Net Amendments	<u>5,000</u>	Fund Balance Change	2,469
		Estimated revenues-original	114,350
Actual Appropriations	<u><u>118,000</u></u>	Revenue increase	5,000
		Adjusted appropriations	<u>(118,000)</u>
		Estimated Ending Fund Balance	<u><u>9,236</u></u>

BUDGET AMENDMENT #11
BPT ALLOCATION FUND #300
FISCAL YEAR 2021

TYPE OF AMENDMENT:

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

Date Approved
By Governing Body:

5/20/21

Date Approved
By City Manager:

5/20/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
Total				0

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	300-530-901	WATER CAPITAL OUTLAY	28,000
1	B	300-543-901	STREET CAPITAL OUTLAY	10,000
Total				38,000

Explanation:

A - Appropriate for engineering design of sidewalk on Ferguson Street

B - Appropriate for a truck for the water department

Appropriations	2,236,941	Estimated Beginning Fund Balance	1,268
Net Amendments	38,000	Fund Balance Change	2,121,505
Actual Appropriations	2,274,941	Estimated revenues-original	2,373,520
		Revenue change	-
		Adjusted appropriations	(2,274,941)
		Estimated Ending Fund Balance	2,221,352

BUDGET AMENDMENT #11
 BMA FUND #801
 FISCAL YEAR 2021

TYPE OF AMENDMENT:

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

Date Approved
 By Governing Body:

5/20/21

Date Approved
 By City Manager:

5/20/21

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	801-36512	Misc Electric Reimbursements	370,000
1	A	801-32214	Residential Electric Revenue	63,920
1	A	801-32215	Commercial Electric Revenue	225,000
1	A	801-32216	Power - Demand Reveue	180,000
			Total	838,920

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A		Electric Department	402,000
1	A		OMPA	230,000
1	A		Water Operations Department	440,000
1	A		Transfer to General Fund	(233,080)
			Total	838,920

Explanation:

A - Increase appropriation for under-estimated expenses funded with under-estimated utility revenues and decreased transfers to General Fund

Appropriations	12,333,874	Estimated Beginning Fund Balance	1,620,372
Net Amendments	<u>838,920</u>	Fund Balance Change	(236,294)
		Estimated revenues-original	12,305,624
Actual Appropriations	<u>13,172,794</u>	Revenue change	838,920
		Adjusted appropriations	<u>(13,172,794)</u>
		Estimated Ending Fund Balance	<u>1,355,828</u>