

# CITY OF FAIRVIEW, OKLAHOMA

## Fiscal Year 2017/2018 Budget Amendments

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March 23, 2018

The 2017/2018 Budget Amendments for the City of Fairview are presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act, and include the following highlights:

**General Fund: Net Impact - Increase in Fund Balance of \$85,000**

Revenue increase of \$180,000 consisting of:

Increase in Sales tax of \$100,000 based upon year to date collections

Increase in Grant Income of \$80,000 to reflect receipt of the \$80,000 county fire reimbursement grant

Expenditure increase of \$95,000 consisting mainly of an increase in the Fire Department of \$80,000 for purchase of capital items funded through the county reimbursement grant.

**Fairview Utility Authority: Net Impact - \$65,000 decrease in Fund Balance**

Increase in revenue of \$240,000 due to:

Increase in utility billing of \$225,000 due to an increase in usage.

Increase in golf course funding of \$15,000

Expenditure increase of \$305,000 consisting of:

Increase in OMPA electric cost of \$187,000 based upon increase in usage

Increase in sanitation expenses of \$45,000 resulting mainly from the purchase of dumpsters

Increase to Golf Course of \$25,000 to cover expenses related to the club house

**Economic Development Authority: Net Impact - \$200 increase in Fund Balance**

Revenue increase of \$31,900 consisting mainly of increase in hotel/motel tax collections

Expenditure increase of \$31,700 mainly due to the Gloss Mountain annual cost

**Airport Authority: Net Impact - \$11,700 increase in Fund Balance**

Revenue increase of \$13,000 due to an increase in hangar rental

Expenditure increase of \$1,500 due to operating cost projections

**Capital Improvement fund: Net Impact - \$100,000 increase in Fund Balance**

Revenue increase of \$100,000 due to projected sales tax collections

**2008 Bond fund: Net Impact - \$100,000 increase in Fund Balance**

Revenue increase of \$100,000 due to projected sales tax collections

The legal level of control for the City's 2017/2018 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 FAIRVIEW, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
Fiscal Year 2017/2018 Budget Amendments**

**GENERAL FUND**

<b>REVENUE SUMMARY</b>	<b>Approved Fiscal Year 2017-2018</b>	<b>Proposed Amendments</b>	<b>Amended Fiscal Year 2017-2018</b>
<b>General Government</b>			
Sales Tax - 1%	\$ 350,969	\$ 100,000	\$ 450,969
Use Tax	70,054	-	70,054
Beverage Tax	65,658	-	65,658
Franchise Tax - \$40,000	1,244	-	1,244
Gas Tax	27,296	-	27,296
Franchise Fees	15,000	-	15,000
Oil & Gas Leases	10,000	-	10,000
Permits, Construction	1,000	-	1,000
Licenses, Dog	50	-	50
Licenses, Occupation	2,000	-	2,000
<b>Public Safety</b>			
Fines & Forfeitures	20,000	-	20,000
Police Reports	8,500	-	8,500
Court Costs - DUI	2,500	-	2,500
Animal Impounding	-	-	-
Court Admin Fees	30,000	-	30,000
Court Costs - City	5,500	-	5,500
Fire Dept Income	4,000	-	4,000
<b>Culture, Parks, and Recreation</b>			
Cemetery Fees	2,500	-	2,500
Rent, Conference Center	-	-	-
Event Center	20,000	-	20,000
Swimming Pool Fees	15,000	-	15,000
Library Fees	1,000	-	1,000
Library Copy Work	1,750	-	1,750
Insurance Reimbursement	-	-	-
Donations	-	-	-
<b>Miscellaneous Income</b>			
Miscellaneous	10,000	-	10,000
Investment Interest	1,000	-	1,000
Grant Income	-	80,000	80,000
<b>Total General Fund Revenues</b>	<b>\$ 665,021</b>	<b>\$ 180,000</b>	<b>\$ 845,021</b>

## GENERAL FUND

	Approved Fiscal Year 2017-2018	Proposed Amendments	Amended Fiscal Year 2017-2018
<b>City Clerk (01)</b>			
Personal Services	30,778	-	30,778
Materials and Supplies	500	-	500
Other Charges & Services	3,000	2,500	5,500
Capital Outlay	-	-	-
<b>TOTAL CITY CLERK</b>	<b>34,278</b>	<b>2,500</b>	<b>36,778</b>
<b>Legal (03)</b>			
Personal Services	10,020	-	10,020
Materials and Supplies	-	-	-
Other Charges & Services	-	-	-
Capital Outlay	-	-	-
<b>TOTAL LEGAL DEPARTMENT</b>	<b>10,020</b>	<b>-</b>	<b>10,020</b>
<b>Court (04)</b>			
Personal Services	9,419	-	9,419
Materials and Supplies	-	-	-
Other Charges & Services	250	2,500	2,750
Capital Outlay	-	-	-
<b>TOTAL COURT DEPT</b>	<b>9,669</b>	<b>2,500</b>	<b>12,169</b>
<b>Police Department (05)</b>			
Personal Services	519,444	-	519,444
Materials and Supplies	17,000	-	17,000
Other Charges & Services	95,000	-	95,000
Capital Outlay	5,000	-	5,000
<b>TOTAL POLICE DEPARTMENT</b>	<b>636,444</b>	<b>-</b>	<b>636,444</b>
<b>Street (07)</b>			
Personal Services	152,155	-	152,155
Materials and Supplies	35,000	-	35,000
Other Charges & Services	23,000	-	23,000
Capital Outlay	-	-	-
<b>TOTAL STREET DEPARTMENT</b>	<b>210,155</b>	<b>-</b>	<b>210,155</b>
<b>Parks (10)</b>			
Personal Services	81,593	-	81,593
Materials and Supplies	13,500	-	13,500
Other Charges & Services	18,000	-	18,000
Capital Outlay	38,500	5,000	43,500
<b>TOTAL PARKS DEPARTMENT</b>	<b>151,593</b>	<b>5,000</b>	<b>156,593</b>

## GENERAL FUND

	Approved Fiscal Year 2017-2018	Proposed Amendments	Amended Fiscal Year 2017-2018
<b>General Government (11)</b>			
Personal Services	142,227	-	142,227
Materials and Supplies	12,500	-	12,500
Other Charges & Services	77,500	-	77,500
Capital Outlay	6,500	-	6,500
TOTAL GEN GOVT DEPT	238,727	-	238,727
<b>Library (12)</b>			
Personal Services	137,750	-	137,750
Materials and Supplies	22,000	-	22,000
Other Charges & Services	15,000	-	15,000
Capital Outlay	50,000	-	50,000
TOTAL LIBRARY DEPARTMENT	224,750	-	224,750
<b>Cemetery (13)</b>			
Personal Services	-	-	-
Materials and Supplies	-	-	-
Other Charges & Services	-	5,000	5,000
Capital Outlay	-	-	-
TOTAL CEMETERY DEPT	-	5,000	5,000
<b>Senior Citizens (14)</b>			
Personal Services	-	-	-
Materials and Supplies	-	-	-
Other Charges & Services	15,000	-	15,000
Capital Outlay	-	-	-
TOTAL SENIOR CITIZENS DEPT	15,000	-	15,000
<b>Fire (15)</b>			
Personal Services	82,847	-	82,847
Materials and Supplies	35,000	-	35,000
Other Charges & Services	22,000	80,000	102,000
Capital Outlay	-	-	-
TOTAL FIRE DEPARTMENT	139,847	80,000	219,847
<b>Emergency Management</b>			
Personal Services	-	-	-
Materials and Supplies	-	-	-
Other Charges & Services	2,000	-	2,000
Capital Outlay	-	-	-
TOTAL EMERGENCY MANAGEMENT	2,000	-	2,000

## GENERAL FUND

	Approved Fiscal Year 2017-2018	Proposed Amendments	Amended Fiscal Year 2017-2018
<b>Event Center</b>			
Personal Services	-	-	-
Materials and Supplies	3,500	-	3,500
Other Charges & Services	12,500	-	12,500
Capital Outlay	-	-	-
TOTAL EVENT CENTER	<u>16,000</u>	<u>-</u>	<u>16,000</u>
<b>Code Enforcement</b>			
Personal Services	-	-	-
Materials and Supplies	-	-	-
Other Charges & Services	9,000	-	9,000
TOTAL CODE ENFORCEMENT	<u>9,000</u>	<u>-</u>	<u>9,000</u>
<b>Total General Fund Expenses</b>	\$ 1,697,483	\$ 95,000	\$ 1,792,483
<b>OTHER INCOME/EXPENSE</b>			
<b>Transfer IN/(OUT)</b>			
Fairview Utility Authority	<u>763,000</u>	<u>-</u>	<u>763,000</u>
TOTAL OTHER INCOME/EXPENSE	<u>763,000</u>	<u>-</u>	<u>763,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ (269,461)</u>	<u>\$ 85,000</u>	<u>\$ (184,461)</u>



**CITY OF FAIRVIEW, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
Fiscal Year 2017/2018 Budget Amendments**

**FAIRVIEW UTILITY AUTHORITY**

	Approved Budget Fiscal Year 2017-2018	Proposed Amendments	Proposed Fiscal Year 2017-2018
<b>REVENUE SUMMARY</b>			
<b>FUA Revenues</b>			
Electric Sales	\$ 3,381,751	\$ 210,000	\$ 3,591,751
Security Lights	7,000	-	7,000
Water, Metered	411,610	-	411,610
Water, Unmetered	15,000	15,000	30,000
Solid Waste Fees	495,601	-	495,601
Storm water Drainage	45,000	-	45,000
Golf Course	-	15,000	15,000
Sewer Fees	325,100	-	325,100
Water Labor & Supplies	500	-	500
Water Taps	3,000	-	3,000
WISE Rebate Program	20,000	-	20,000
Penalty	60,000	-	60,000
Electric Permits	-	-	-
Miscellaneous	15,000	-	15,000
Interest On Investments	2,000	-	2,000
Meter Fund Interest	500	-	500
<b>TOTAL REVENUE</b>	<b>\$ 4,782,062</b>	<b>\$ 240,000</b>	<b>\$ 5,022,062</b>

**EXPENDITURE SUMMARY**

**Electric (30)**

Personal Services	138,902	(28,000)	110,902
Materials & supplies	65,000		65,000
Other charges & services	112,000		112,000
Cost of Electricity	2,263,573	187,000	2,450,573
Capital Outlay	-		-
<b>TOTAL ELECTRIC DEPT</b>	<b>\$ 2,579,475</b>	<b>\$ 159,000</b>	<b>\$ 2,738,475</b>

**Water (31)**

Personal Services	82,000		82,000
Materials & supplies	55,000		55,000
Other charges & services	35,000		35,000
Capital Outlay	-		-
<b>TOTAL WATER DEPARTMENT</b>	<b>172,000</b>	<b>-</b>	<b>172,000</b>

**Administration (32)**

Personal Services	123,704	28,000	151,704
Materials & supplies	1,000		1,000
Other charges & services	3,500	18,000	21,500
<b>TOTAL ADMINISTRATIVE DEPT</b>	<b>128,204</b>	<b>46,000</b>	<b>174,204</b>

# FAIRVIEW UTILITY AUTHORITY

	Approved Budget Fiscal Year 2017-2018	Proposed Amendments	Proposed Fiscal Year 2017-2018
<b>Clerical (33)</b>			
Personal Services	109,000	15,000	124,000
Materials & supplies	2,500		2,500
Other charges & services	28,500		28,500
<b>TOTAL CLERICAL DEPARTMENT</b>	<b>140,000</b>	<b>15,000</b>	<b>155,000</b>
<b>Sanitation (34)</b>			
Personal Services	143,654		143,654
Materials & supplies	19,500	45,000	64,500
Other charges & services	140,000		140,000
Capital Outlay	-	-	-
<b>TOTAL SANITATION DEPT</b>	<b>303,154</b>	<b>45,000</b>	<b>348,154</b>
<b>Sewer (35)</b>			
Personal Services	42,353		42,353
Materials & supplies	20,000		20,000
Other charges & services	5,000		5,000
OWRB Loan - 1992 (8/19)	42,000		42,000
OWRB Loan - 2010 (9/31)	129,600		129,600
Capital Outlay	-		-
<b>TOTAL SEWER DEPARTMENT</b>	<b>238,953</b>	<b>-</b>	<b>238,953</b>
<b>Economic Development (36)</b>			
Personal Services	-		-
Materials & supplies	-		-
Other charges & services	-		-
Capital Outlay	-		-
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General Operations (37)</b>			
Personal Services	243,295	(15,000)	228,295
Materials & supplies	15,000		15,000
Other charges & services	50,000	30,000	80,000
Capital Outlay	6,500		6,500
<b>TOTAL GENERAL OPERATIONS</b>	<b>314,795</b>	<b>15,000</b>	<b>329,795</b>
<b>Golf Course (40)</b>			
Personal Services	79,208		79,208
Materials & supplies	22,000		22,000
Other charges & services	38,000		38,000
Capital Outlay	-	25,000	25,000
<b>TOTAL GOLF COURSE</b>	<b>139,208</b>	<b>25,000</b>	<b>164,208</b>
<b>Total Fairview Utility Authority Expenses</b>	<b>4,015,789</b>	<b>305,000</b>	<b>4,320,789</b>

# FAIRVIEW UTILITY AUTHORITY

	Approved Budget Fiscal Year 2017-2018	Proposed Amendments	Proposed Fiscal Year 2017-2018
<b>Other Income/(Expense)</b>			
TRANSFERS In/(Out)			
General Fund	(763,000)		(763,000)
Other	-		
TOTAL TRANSFERS	(763,000)	-	(763,000)
<b>Net Change in Fund Balance</b>	<b>\$ 3,273</b>	<b>\$ (65,000)</b>	<b>\$ (61,727)</b>



**CITY OF FAIRVIEW, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
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**ECONOMIC DEVELOPMENT AUTHORITY: Real Estate**

	Approved Fiscal Year 2017-2018	Proposed Amendments	Proposed Fiscal Year 2017-2018
<b>REVENUE SUMMARY</b>			
<b>Economic Development Authority</b>			
Property Sales	\$ -	\$ 7,400	\$ 7,400
Gloss Mountain	12,000	6,000	18,000
Leases	-	4,000	4,000
Impact - \$ Hotel/motel tax	94,015	14,500	108,515
Interest	100	-	100
<b>Total Economic Development Authority Revenues</b>	<b>\$ 106,115</b>	<b>\$ 31,900</b>	<b>\$ 138,015</b>
 <b>Economic Development Authority</b>			
Materials and Supplies	2,500	1,200	3,700
Gloss Mountain	9,500	30,500	40,000
Other charges and services	40,000	35,072	75,072
Beohs Sales Tax Incentive	10,000		10,000
Shopko Sales Tax Incentive	6,000		6,000
<b>TOTAL ECONOMIC DEVELOPMENT AUTHORITY</b>	<b>68,000</b>	<b>66,772</b>	<b>134,772</b>
 <b>Transfers In</b>			
Transfer from FUA	-	35,072	35,072
<b>Net Change in Fund Balance</b>	<b>\$ 38,115</b>	<b>\$ 200</b>	<b>\$ 38,315</b>

**CITY OF FAIRVIEW, OKLAHOMA  
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**AIRPORT TRUST AUTHORITY**

	Approved Fiscal Year 2017-2018	Proposed Amendments	Proposed Fiscal Year 2017-2018
<b>REVENUE SUMMARY</b>			
<b>Airport</b>			
Hanger rent	\$ 13,000	\$ 13,000	\$ 26,000
Grant income	170,000	-	170,000
Other income	15	-	15
<b>Total Airport Revenues</b>	<b>\$ 183,015</b>	<b>\$ 13,000</b>	<b>\$ 196,015</b>
 <b>Airport</b>			
Materials and Supplies	500	1,500	2,000
Other Charges & Services	17,000	-	17,000
Capital Outlay	187,000	-	187,000
Debt Service	-	-	-
<b>TOTAL AIRPORT</b>	<b>204,500</b>	<b>1,500</b>	<b>206,000</b>
 <b>Transfer IN/(OUT)</b>			
FUA	-	200	200
	-	200	200
 <b>Net Change in Fund Balance</b>	 <b>\$ (21,485)</b>	 <b>\$ 11,700</b>	 <b>\$ (9,785)</b>

**CITY OF FAIRVIEW, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
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**CAPITAL IMPROVEMENT FUND**

	Approved Fiscal Year 2017-2018	Proposed Amendments	Proposed Fiscal Year 2017-2018
<b>REVENUE SUMMARY</b>			
<b>Capital Improvement Fund</b>			
Sales Tax	\$ 350,969	\$ 100,000	\$ 450,969
Tobacco Tax	3,895	-	3,895
Interest	400	-	400
<b>Total Capital Improvement Revenues</b>	<b>\$ 355,264</b>	<b>\$ 100,000</b>	<b>\$ 455,264</b>
 <b>Capital Improvement Fund Projects</b>			
Capital Improvements - See Detail	551,500	-	551,500
<b>TOTAL CAPITAL IMPV</b>	<b>551,500</b>	<b>-</b>	<b>551,500</b>
 <b>Net Change in Fund Balance</b>	<b>\$ (196,236)</b>	<b>\$ 100,000</b>	<b>\$ (96,236)</b>

**CITY OF FAIRVIEW, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
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**2008 REVENUE BONDS**

	Approved Fiscal Year 2017-2018	Proposed Amendments	Proposed Fiscal Year 2017-2018
<b>REVENUE SUMMARY</b>			
Sales Tax = 1% restricted for debt	\$ 350,969	\$ 100,000	\$ 450,969
<b>Total Revenues</b>	<b>\$ 350,969</b>	<b>\$ 100,000</b>	<b>\$ 450,969</b>
 <b>2008 Bond Payments</b>			
Impact - § Debt Service	318,000	-	318,000
<b>TOTAL 2008 BONDS</b>	<b>318,000</b>	<b>-</b>	<b>318,000</b>
 <b>Net Change in Fund Balance</b>	<b>\$ 32,969</b>	<b>\$ 100,000</b>	<b>\$ 132,969</b>