

CITY OF FAIRVIEW, OKLAHOMA
Fiscal Year 2020/2021 Budget Amendments
4Q Amendments

May 26, 2021

The 2020/2021 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 \$199,946

Revenue increase of \$389,247 consisting of:

- Increase in tax collections for sales, use, beverage, and motor vehicles of \$47,500
- Increase in public safety income of \$91,200 due to fine collections, Major Country reimbursement, and demolitions
- Increase in cemetery fees and donations of \$30,650
- Recognition of Grants: \$119,946 Cares Act grant, \$4,826 Fire Forestry grant and \$8,605 Library grant.

Expense increase of \$189,301

- Reduction in Clerk budget based upon year to date expenses.
- Reduction in Legal budget based upon year to date expenses.
- Increase in Police budget mainly due to the fulfillment of an open full time position and the hiring of an additional full time position.
- Increase in Street budget due to over \$5,000 in repairs to dump truck and additional operating cost
- Increase in Park budget due to expected overage related to pool operations and repairs
- Increase in General Gov't budget resulting for demolition of homes and repair costs
- Increase in Fire budget based upon increase in personnel costs and materials for training room.
- Increase in other departments as noted due to projected cost of operations.

Note the proposed budget amendments do not include any costs related to change in City Manager, payout or search related costs.

Fairview Utility Authority: Net Impact - \$12,254 increase in Fund Balance

Increase in revenue of \$308,450 mainly due to:

- Projected increase in billing of electric and sanitation fees of \$263,000
- Additional golf course funding expected to increase by \$46,000

Expenditure increase of \$296,196 consisting of:

- Increase in electric cost of \$20,915 based upon increase in usage (noted in billings above) and capital outlay consisting of \$32,000 for dump truck, \$8,850 for 2011 Chevy Pickup, \$1,000 trailer and \$800 repairs on loader/skid steer
- Reallocation of water personnel to other departments.
- Increase in administration expenses of \$65,000 related to additional personnel
- Increase to Sanitation of \$100,700 to cover expenses related to landfill/recycling, including capital outlay consisting of \$12,800 for used 2015 Chevy Pickup, \$9,045 for dumper kickout, \$2,500 for trash trailer
- Increase in sewer expenses of \$18,125 of operating costs, including capital outlay consisting of \$5,313 on drainage project and \$800 for repairs on loader/skidsteer
- Increase in Economic Development of \$63,525 to cover expenses related to capital outlay of \$53,925 skidsteer, \$ 1,870 for ballfield repairs, \$3,582 logo mats for city building
- Increase to Golf Course of \$52,131 to cover expenses for personal services and repairs/ supplies for Clubhouse.

Economic Development Authority: Net Impact - \$3 increase in Fund Balance

Revenue decrease of \$10,497 due to lower than expected hotel tax collections.

Expenditure decrease of \$10,500 due to lower than anticipated economic development incentives.

Airport Authority: Net Impact - \$11,500 decrease in Fund Balance

Revenue increase of \$20,000 due to grant income of \$19,500

Expenditure increase of \$31,500 due to capital outlay consisting of \$23,000 for painting of two hangers and terminal building and \$8,500 grant admin for parallel taxiway stream delineation

Capital Improvement fund: Net Impact - \$85,785 decrease in Fund Balance

Revenue increase of \$14,215 due to projected sales tax collections

Expenditure increase of \$100,000 for projected improvements.

Hospital Sales Tax: Net Impact - \$327,600 decrease in Fund Balance

Revenue increase of \$12,500 due to projected sales tax collections

Increase in debt service expense to payroll local bank note estimated in the amount of \$340,000, as previously discussed.

The legal level of control for the City's 2020/2021 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.

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**CITY OF FAIRVIEW, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
4Q Amendments**

GENERAL FUND

	Approved Fiscal Year 2020-2021		Proposed 4Q Amendments 2020-2021		Amended Fiscal Year 2020-2021
REVENUE SUMMARY					
General Government					
Sales Tax - 1%	\$ 310,136	\$	12,500	\$	322,636
Use Tax	216,714		10,000		226,714
Beverage Tax	99,205		10,000		109,205
Motor Vehicle Tax	-		15,000		15,000
Tobacco Tax	3,286		-		3,286
Gas Tax	3,828		-		3,828
Franchise Fees	20,851		-		20,851
Oil & Gas Leases	3,500		-		3,500
Permits, Construction	8,500		-		8,500
Licenses, Dog	350		-		350
Licenses, Occupation	5,500		4,100		9,600
Auditorium Rent	10,000		-		10,000
Public Safety					
Fines & Forfeitures	40,000		12,400		52,400
Police Reports	-		-		-
Court Costs	-		-		-
Animal Impounding	50		300		350
Court Admin Fees	3,500		-		3,500
Court Costs - City	10,000		-		10,000
Fire Dept Income	4,000		65,000		69,000
Code Enforcement	-		13,500		13,500
Police Donations	-		-		-
Culture, Parks, and Recreation					
Cemetery Fees	2,500		2,100		4,600
Event Center	-		-		-
Swimming Pool Fees	10,000		-		10,000
Library Fees	-		-		-
Library Copy Work	250		650		900
Library Donations	-		-		-
Miscellaneous Income					
Miscellaneous	20,000		-		20,000
Donations			30,000		
Investment Interest	750		-		750
Grant Income	-		213,697		213,697
Total General Fund Revenues	\$ 772,920	\$	389,247	\$	1,132,167

GENERAL FUND

	Approved Fiscal Year 2020-2021	Proposed 4Q Amendments 2020-2021	Amended Fiscal Year 2020-2021
City Clerk (01)			
Personal Services	38,859	(3,000)	35,859
Materials and Supplies	2,000	(1,000)	1,000
Other Charges & Services	5,500	1,000	6,500
Capital Outlay	-	-	-
TOTAL CITY CLERK	46,359	(3,000)	43,359
Legal (03)			
Personal Services	10,024	-	10,024
Materials and Supplies	-	-	-
Other Charges & Services	30,000	(18,500)	11,500
Capital Outlay	-	-	-
TOTAL LEGAL DEPARTMENT	40,024	(18,500)	21,524
Court (04)			
Personal Services	9,422	(150)	9,272
Materials and Supplies	-	-	-
Other Charges & Services	500	150	650
Capital Outlay	-	-	-
TOTAL COURT DEPT	9,922	-	9,922
Police Department (05)			
Personal Services	482,974	86,000	568,974
Materials and Supplies	20,000	26,000	46,000
Other Charges & Services	125,500	(40,000)	85,500
Capital Outlay	-	17,951	17,951
Debt service	-	-	-
TOTAL POLICE DEPARTMENT	628,474	89,951	718,425
Street (07)			
Personal Services	166,266	(7,500)	158,766
Materials and Supplies	45,000	500	45,500
Other Charges & Services	32,000	15,500	47,500
Capital Outlay	-	800	800
TOTAL STREET DEPARTMENT	243,266	9,300	252,566
Parks (10)			
Personal Services	72,816	-	72,816
Materials and Supplies	39,000	5,000	44,000
Other Charges & Services	31,000	5,000	36,000
Capital Outlay	-	800	800
TOTAL PARKS DEPARTMENT	142,816	10,800	153,616
General Government (11)			
Personal Services	152,836	(2,500)	150,336
Materials and Supplies	20,000	10,000	30,000
Other Charges & Services	95,000	45,000	140,000
Capital Outlay	-	-	-
TOTAL GEN GOVT DEPT	267,836	52,500	320,336

GENERAL FUND

	Approved Fiscal Year 2020-2021	Proposed 4Q Amendments 2020-2021	Amended Fiscal Year 2020-2021	
Library (12)				
Personal Services	146,803	(20,000)	126,803	
Materials and Supplies	23,000	10,750	33,750	
Other Charges & Services	14,000	9,250	23,250	
Capital Outlay	25,000	-	25,000	rst cash
TOTAL LIBRARY DEPARTMENT	208,803	-	208,803	
Cemetery (13)				
Personal Services	-	-	-	
Materials and Supplies	-	50	50	
Other Charges & Services	750	650	1,400	
Capital Outlay	-	-	-	
TOTAL CEMETERY DEPT	750	700	1,450	
Senior Citizens (14)				
Personal Services	-	-	-	
Materials and Supplies	500	1,050	1,550	
Other Charges & Services	1,750	2,750	4,500	
Capital Outlay	-	-	-	
TOTAL SENIOR CITIZENS DEPT	2,250	3,800	6,050	
Fire (15)				
Personal Services	122,617	12,000	134,617	
Materials and Supplies	30,000	22,500	52,500	
Other Charges & Services	42,000	-	42,000	
Capital Outlay	-	-	-	
Debt service	-	-	-	
TOTAL FIRE DEPARTMENT	194,617	34,500	229,117	
Emergency Management				
Personal Services	-	-	-	
Materials and Supplies	200	-	200	
Other Charges & Services	2,000	-	2,000	
Capital Outlay	-	-	-	
TOTAL EMERGENCY MANAGEMENT	2,200	-	2,200	
Animal Control (16)				
Personal Services	-	-	-	
Materials and Supplies	-	2,500	2,500	
Other Charges & Services	2,500	1,500	4,000	
Capital Outlay	-	-	-	
TOTAL ANIMAL CONTROL	2,500	4,000	6,500	

GENERAL FUND

	Approved Fiscal Year 2020-2021	Proposed 4Q Amendments 2020-2021	Amended Fiscal Year 2020-2021
Event Center			
Personal Services	-	-	-
Materials and Supplies	1,600	-	1,600
Other Charges & Services	12,500	4,250	16,750
Capital Outlay	-	-	-
TOTAL EVENT CENTER	14,100	4,250	18,350
Code Enforcement			
Personal Services	-	-	-
Materials and Supplies	-	-	-
Other Charges & Services	2,000	1,000	3,000
TOTAL CODE ENFORCEMENT	2,000	1,000	3,000
Total General Fund Expenses	\$ 1,805,917	\$ 189,301	\$ 1,995,218
OTHER INCOME/EXPENSE			
Transfer IN/(OUT)			
Fairview Utility Authority	715,000	-	715,000
Capital Improvement 2012	-	-	-
2008 Bonds	-	-	-
Real Estate	-	-	-
Other	-	-	-
TOTAL OTHER INCOME/EXPENSE	715,000	-	715,000
Net Change in Fund Balance	\$ (317,997)	\$ 199,946	\$ (148,051)
BEGINNING FUND BALANCE	335,617	-	335,617
ENDING FUND BALANCE	\$ 17,620	\$ 199,946	\$ 187,566

**CITY OF FAIRVIEW, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
4Q Amendments**

FAIRVIEW UTILITY AUTHORITY

REVENUE SUMMARY

FUA Revenues

	Approved Fiscal Year 2020-2021	Proposed 4Q Amendments 2020-2021	Amended Fiscal Year 2020-2021	
Electric Sales	\$ 3,193,697	\$ 167,000	\$ 3,360,697	
CIP rate increase 1.1%	-	-	-	
Security Lights	12,414	-	12,414	
Water, Metered	350,615	-	350,615	
CIP rate increase 1.1%	-	-	-	
Water, Unmetered	22,694	-	22,694	
Solid Waste Fees	524,201	96,000	620,201	
CIP rate increase 1.1%	-	-	-	
Storm water Drainage	41,880	-	41,880	
Sewer Fees	297,193	-	297,193	
CIP rate increase 1.1%	-	-	-	
Golf course	90,000	46,000	136,000	
Electric Labor & Supplies	5,000	-	5,000	
Water/Trash Labor & Supplies	-	11,750	11,750	
Water Taps	1,000	-	1,000	
WISE Rebate Program	-	2,000	2,000	
Penalty	45,000	1,500	46,500	
Miscellaneous	66,000	(30,000)	36,000	
Grant	-	-	-	
Sales Tax = 1% restricted for debt	310,136	12,500	322,636	2008 Sales Tax
Interest On Investments	4,000	1,700	5,700	
Meter Fund Interest	2,250	-	2,250	
TOTAL REVENUE	\$ 4,966,080	\$ 308,450	\$ 5,274,530	

EXPENDITURE SUMMARY

Electric (30)

Personal Services	213,760	(15,000)	198,760
Materials & supplies	115,000	(50,000)	65,000
Other charges & services	160,000	-	160,000
Cost of Electricity	2,050,000	43,265	2,093,265
Capital Outlay	-	42,650	42,650
TOTAL ELECTRIC DEPT	2,538,760	20,915	2,559,675

Water (31)

Personal Services	140,644	(50,000)	90,644
Materials & supplies	80,000	-	80,000
Other charges & services	45,000	25,000	70,000
Capital Outlay	-	800	800
TOTAL WATER DEPARTMENT	265,644	(24,200)	241,444

FAIRVIEW UTILITY AUTHORITY

	Approved Fiscal Year 2020-2021	Proposed 4Q Amendments 2020-2021	Amended Fiscal Year 2020-2021
Administration (32, 33, 37)			
Personal Services	463,741	65,000	528,741
Materials & supplies	25,000	-	25,000
Other charges & services	125,000	-	125,000
Capital Outlay	-	-	-
Debt Service - 2008 Bonds	327,313	-	327,313
TOTAL ADMINISTRATIVE DEPT	941,054	65,000	1,006,054
Sanitation (34)			
Personal Services	197,224	30,000	227,224
Materials & supplies	80,000	(20,000)	60,000
Other charges & services	136,000	65,500	201,500
Capital Outlay	-	25,200	25,200
TOTAL SANITATION DEPT	413,224	100,700	513,924
Sewer (35)			
Personal Services	38,671	6,500	45,171
Materials & supplies	41,000	(5,000)	36,000
Other charges & services	21,500	10,500	32,000
OWRB Loan - 1992 (8/19)	-	-	-
OWRB Loan - 2010 (9/31)	123,318	-	123,318
Capital Outlay	-	6,125	6,125
TOTAL SEWER DEPARTMENT	224,489	18,125	242,614
Economic Development (36)			
Personal Services	-	-	-
Materials & supplies	-	-	-
Other charges & services	-	-	-
Capital Outlay	-	63,525	63,525
TOTAL ECONOMIC DEVELOPMENT	-	63,525	63,525
Golf Course (40)			
Personal Services	101,173	40,000	141,173
Materials & supplies	75,000	-	75,000
Other charges & services	65,000	-	65,000
Capital Outlay	-	12,131	12,131
TOTAL GOLF COURSE	241,173	52,131	293,304
Total Fairview Utility Authority Expenses	4,624,344	296,196	4,920,540

FAIRVIEW UTILITY AUTHORITY

	Approved Fiscal Year 2020-2021	Proposed 4Q Amendments 2020-2021	Amended Fiscal Year 2020-2021
Other Income/(Expense)			
TRANSFERS In/(Out)			
General Fund	(715,000)	-	(715,000)
Other	-	-	-
TOTAL OTHER INCOME/(EXPENSE)	(715,000)	-	(715,000)
Net Change in Fund Balance	\$ (373,264)	\$ 12,254	\$ (361,010)
BEGINNING FUND BALANCE	2,144,117	-	2,144,117
ENDING FUND BALANCE	\$ 1,770,853	\$ 12,254	\$ 1,783,107
Gross Profit By Department			
Electric			
Revenue	3,206,111		3,373,111
Expenses	2,538,760		2,559,675
GP	667,351		813,436
GP%	20.81%		24.12%
Water			
Revenue	373,309		373,309
Expenses	265,644		241,444
GP	107,665		131,865
GP%	28.84%		35.32%
Sewer			
Revenue	297,193		297,193
Expenses	224,489		242,614
GP	72,704		54,579
GP%	24.46%		18.36%
Garbage			
Revenue	524,201		620,201
Expenses	413,224		513,924
GP	110,977		106,277
GP%	21.17%		17.14%
Gross Profit	\$ 958,697		\$ 1,106,157

**CITY OF FAIRVIEW, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
4Q Amendments**

CAPITAL IMPROVEMENT FUND

	<u>Approved Fiscal Year 2020-2021</u>	<u>Proposed 4Q Amendments 2020-2021</u>	<u>Amended Fiscal Year 2019-2020</u>
REVENUE SUMMARY			
Capital Improvement Fund			
Sales Tax	\$ 310,136	\$ 12,500	\$ 322,636
Tobacco Tax	1,378	1,700	3,078
Misc income	-	15	15
Interest	450	-	450
Grant Revenue	-	-	-
Total Capital Improvement Revenues	\$ 311,964	\$ 14,215	\$ 326,179
Capital Improvement Fund Projects			
Capital Improvements - See Detail	-	-	-
Debt Service	27,000	100,000	127,000
TOTAL CAPITAL IMPV	27,000	100,000	127,000
Transfer In/Out			
Transfer from General Fund	-	-	-
Transfer to FUA	-	-	-
TOTAL TRANSFERS	-	-	-
Net Change in Fund Balance	\$ 284,964	\$ (85,785)	\$ 199,179
BEGINNING FUND BALANCE	207,324	-	207,324
ENDING FUND BALANCE	\$ 492,288	\$ (85,785)	\$ 406,503

**CITY OF FAIRVIEW, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
4Q Amendments**

ECONOMIC DEVELOPMENT AUTHORITY: Real Estate

	Approved Fiscal Year 2020-2021	Proposed 4Q Amendments 2020-2021	Amended Fiscal Year 2020-2021	
REVENUE SUMMARY				
Economic Development Authority				
Property Sales	\$ -	\$ 9,503	\$ 9,503	
Gloss Mountain	12,000	-	12,000	
Leases	-	-	-	
Hotel/motel tax	86,620	(20,000)	66,620	75%
Interest	250	-	250	
Total Revenues	\$ 98,870	\$ (10,497)	\$ 88,373	
 Economic Development Authority				
Personal Services	-	-	-	
Materials and Supplies	10,000	-	10,000	FEDA
Gloss Mountain	12,000	-	12,000	
Other charges and services	65,000	(10,500)	54,500	
Beohs Sales Tax Incentive	5,000	-	5,000	
T.H. Rogers Tax Incentive	5,000	-	5,000	
Shopko Sales Tax Incentive	-	-	-	
TOTAL EXPENSES	97,000	(10,500)	86,500	
 Transfer IN/(OUT)				
General Fund	-	-	-	
FUA	-	-	-	
TOTAL TRANSFERS	-	-	-	
 Net Change in Fund Balance	 \$ 1,870	 \$ 3	 \$ 1,873	
 BEGINNING FUND BALANCE	 258,130	 -	 258,130	
 ENDING FUND BALANCE	 \$ 260,000	 \$ -	 \$ 260,003	

* budgeted at 90%

**CITY OF FAIRVIEW, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
4Q Amendments**

AIRPORT TRUST AUTHORITY

	Approved Fiscal Year 2020-2021	Proposed 4Q Amendments 2020-2021	Amended Fiscal Year 2020-2021
REVENUE SUMMARY			
Airport			
Hanger rent	\$ 22,500	\$ -	\$ 22,500
Grant income	-	19,500	19,500
Other income	1,100	500	1,600
Total Airport Revenues	\$ 23,600	\$ 20,000	\$ 43,600
 Airport			
Materials and Supplies	2,500	-	2,500
Other Charges & Services	21,100	-	21,100
Capital Outlay	-	31,500	31,500
Debt Service	-	-	-
TOTAL AIRPORT	23,600	31,500	55,100
 Transfer IN/(OUT)			
FUA	-	-	-
 Net Change in Fund Balance	 \$ -	 \$ (11,500)	 (11,500)
 BEGINNING FUND BALANCE	 139,402	 -	 139,402
 ENDING FUND BALANCE	 \$ 139,402	 \$ (11,500)	 \$ 127,902

**CITY OF FAIRVIEW, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
4Q Amendments**

FAIRVIEW MUNICIPAL HOSPITAL SALES TAX FUND

	Approved Fiscal Year 2019-2020	Projected Fiscal Year 2019-2020	Proposed Fiscal Year 2020-2021
REVENUE SUMMARY			
Sales Tax = 1% restricted for debt	\$ 310,136	\$ 12,500	\$ 322,636
Other income	500	-	500
Total Revenues	\$ 310,636	\$ 12,500	\$ 323,136
 Hospital Sales Tax			
Other Charges & Services	-	100	100
Capital Outlay	-	-	-
Debt Service	342,500	340,000	682,500
TOTAL HOSPITAL SALES TAX	342,500	340,100	682,600
 Transfer In/Out			
Transfer from General Fund	-	-	-
Transfer to Other	-	-	-
TOTAL TRANSFERS	-	-	-
 Net Change in Fund Balance	 \$ (31,864)	 \$ (327,600)	 \$ (359,464)
 BEGINNING FUND BALANCE	 516,973	 -	 516,973
 ENDING FUND BALANCE	 \$ 485,109	 \$ (327,600)	 \$ 157,509