

**CITY OF BLACKWELL, OKLAHOMA
GENERAL FUND
YEAR TO DATE THROUGH FEBRUARY 29, 2020**

	<u>GENERAL FUND</u>		
	<u>AMENDED BUDGET (thru amend #3)</u>	<u>YTD ACTUAL</u>	<u>% OF BUDGET</u>
BEGINNING UNENCUMBERED OPERATING CASH BALANCE	\$ 99,043	\$ 564,885	
REVENUES	\$ 1,727,270	\$ 1,277,229	73.9%
EXPENDITURES	\$ (5,702,873)	\$ (3,531,260)	61.9%
REVENUES OVER (UNDER) EXPENDITURES	\$ (3,975,603)	\$ (2,254,031)	
BPT CONTRIBUTIONS	\$ 1,080,513	\$ 984,497	91.1%
TRANSFERS IN FROM OTHER FUNDS	\$ 3,723,740	\$ 2,632,816	70.7%
TRANSFERS OUT TO OTHER FUNDS	\$ -	\$ -	-
OTHER ADJUSTMENTS (accruals impacting GF but not through pooled cash)	\$ -	\$ (117,305)	-
NET OTHER	\$ 4,804,253	\$ 3,500,008	
INCREASE (DECREASE) TO BEGINNING CASH BALANCE	\$ 828,650	\$ 1,245,977	
ENDING CASH BALANCE	\$ 927,693	\$ 1,810,862	
ENCUMBRANCES OS	\$ -	\$ -	
ENDING OPERATING CASH BALANCE - UNENCUMBERED	\$ 927,693	\$ 1,810,862	
ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	14.20%	27.72%	

Amount of estimated unencumbered operating cash balance carried over from the end of the prior year.

The end of February represents 66.7% of the fiscal year. This % is a basic measure of where the Fund should be year to date compared to budget.

This represents the amount by which fund expenditures are in excess of revenues prior to transfers (subsidies) from other funds and the BPT contributions.

This indicates the Fund has received revenues and transfers from other funds that are in excess of year-to-date expenditures paid by this amount. In other words, this is the YTD increase in the operating cash balance. This is due primarily to the one-time \$418k transfer reimbursement from the Recreation Authority that occurred in August, and the additional \$183k in Oct from last year's BPT GF allocation not sent in the prior year..

Indicates the current budget, as adopted and amended, plans on collecting nearly \$830,000 more in estimated revenues and transfers than it will spend in estimated expenditures, thereby planning to increase the amount of the beginning operating cash balance by the end of the fiscal year.

This amount is considered the Fund's percentage of unappropriated (budget) and unexpended (actual) operating cash balance reserves. Should try to keep this amount between 10% and 30% of annual revenues.

This amount reflects the uncommitted cash operating balance at the end of the month. This amount should never go below \$0.

**CITY OF BLACKWELL, OKLAHOMA
BLACKWELL MUNICIPAL AUTHORITY
OPERATING FUND
YEAR TO DATE THROUGH FEBRUARY 29, 2020**

	<u>BMA FUND</u>		% OF BUDGET
	<u>AMENDED BUDGET (thru amend #3)</u>	<u>YEAR-TO-DATE ACTUAL</u>	
BEGINNING UNENCUMBERED OPERATING CASH BALANCE	\$ 1,254,488	\$ 749,287	
REVENUES	\$ 11,993,803	\$ 8,238,776	68.7%
EXPENDITURES	\$ (11,168,023)	\$ (6,218,308)	55.7%
REVENUES OVER (UNDER) EXPENDITURES	\$ 825,780	\$ 2,020,468	
BPT CONTRIBUTIONS	\$ 1,029,544	\$ 429,688	41.7%
TRANSFERS IN	\$ 8,400	\$ -	-
LOAN PROCEEDS 2015 CONSTR ACCT	\$ 750,000	\$ -	-
TRANSFERS OUT	\$ (3,210,000)	\$ (2,140,000)	66.7%
OTHER ADJUSTMENTS (accruals impacting BMA but not through pooled cash)	\$ -	\$ (274,909)	
NET OTHER	\$ (1,422,056)	\$ (1,985,221)	
INCREASE (DECREASE) TO BEGINNING CASH BALANCE	\$ (596,276)	\$ 35,247	
ENDING CASH BALANCE	\$ 658,212	\$ 784,534	
ENCUMBRANCES OUTSTANDING	\$ -	\$ -	
ENDING OPERATING CASH BALANCE - UNENCUMBERED	\$ 658,212	\$ 784,534	
ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	5.05%	6.02%	

Amount of estimated unencumbered operating cash balance carried over from the end of the prior year.

The end of February represents 66.7% of the fiscal year. This % is a basic measure of where the Fund should be year to date compared to budget.

This represents the amount by which BMA fund revenues exceed expenditures prior to transfers to other funds, and the receipt of BPT contributions.

This indicates the Fund has earned revenue and BPT contributions in excess of expenditures and transfers out to other funds year-to-date by this amount. In other words, this is a YTD increase in the operating cash balance for the 7 months of activity in the books. .

Indicates the current budget, as adopted and amended, plans on expenditures and transfers out exceeding revenues, transfers in and BPT contributions by this amount, thereby planning to decrease the beginning operating cash balance by the end of the fiscal year by this amount.

This amount reflects the uncommitted cash operating balance at the end of the month. This amount should never go below \$0

This amount is considered the Fund's unappropriated (budget) and unexpended (actual) operating cash balance reserves. Should try to keep this amount between 10% and 30% of annual revenues.

**CITY OF BLACKWELL, OKLAHOMA
RECREATION SALES TAX
YEAR TO DATE THROUGH FEBRUARY 29, 2020**

	<u>REC ST FUND</u>		% OF <u>BUDGET</u>
	<u>AMENDED BUDGET (thru amend #3)</u>	YEAR-TO-DATE <u>ACTUAL</u>	
BEGINNING UNENCUMBERED OPERATING CASH BALANCE	\$ 1,277,153	\$ 1,556,093	
REVENUES	\$ 266,003	\$ 222,240	83.5%
EXPENDITURES	\$ (602,600)	\$ (339,136)	56.3%
REVENUES OVER (UNDER) EXPENDITURES	\$ (336,597)	\$ (116,896)	
TRANSFERS IN		\$ -	-
TRANSFERS OUT	\$ (418,740)	\$ (418,740)	100.0%
OTHER ADJUSTMENTS (accruals impacting the fund, but not through pooled cash)	\$ -	\$ (8,097)	
NET OTHER	\$ (418,740)	\$ (426,837)	
INCREASE (DECREASE) TO BEGINNING CASH BALANCE	\$ (755,337)	\$ (543,733)	
ENDING CASH BALANCE	\$ 521,816	\$ 1,012,360	
ENCUMBRANCES OUTSTANDING	\$ -	\$ -	
ENDING OPERATING CASH BALANCE - UNENCUMBERED	\$ 521,816	\$ 1,012,360	
ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	196.17%	455.53%	

Amount of estimated unencumbered operating cash balance carried over from the end of the prior year.

The end of February represents 66.7% of the fiscal year. This % is a basic measure of where the Fund should be year to date compared to budget.

This represents the amount by which Rec Sales Tax fund expenditures exceed revenues prior to transfers to other funds.

Indicates the current budget, as adopted and amended, plans on expenditures and transfers out exceeding revenues by this amount, thereby planning to decrease the beginning operating cash balance by the end of the fiscal year by this amount.

This indicates the Fund has incurred expenditures and transfers out in excess of revenues year-to-date by this amount. In other words, this is a YTD decrease in the operating cash balances for the 8 months of activity in the books. However, this was planned for in the original budget and amendments so far this year.

This amount is considered the Fund's unappropriated (budget) and unexpended (actual) operating cash balance reserves. Should try to keep this amount between 10% and 30% of annual revenues.

This amount reflects the uncommitted cash operating balance at the end of the month. This amount should never go below \$0

Monthly sales tax comparison

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2020 Budget	Variance +/- from Budget	Variance +/- from prior year
July	198,283	240,004	277,354	224,768	215,299	9,469	-52,586
August	211,321	268,943	234,961	267,986	215,043	52,943	33,025
September	220,569	261,890	227,758	266,490	213,763	52,727	38,732
October	216,627	271,283	243,402	216,777	219,907	-3,130	-26,625
November	196,740	239,272	205,903	241,877	193,026	48,851	35,974
December	243,655	280,979	273,964	223,666	240,387	-16,721	-50,298
January	235,459	250,046	221,568	227,730	212,739	14,991	6,162
February	290,445	226,656	239,761	249,494	227,587	21,907	9,733
March	212,387	222,243	208,689	253,147	193,538	59,609	44,458
April	211,060	211,049	240,935	0	0		
May	234,766	240,546	241,988	0	0		
June	239,338	241,352	228,338	0	0		
Totals	2,710,650	2,954,263	2,844,621	2,171,935	2,560,033	240,646	38,575

Changed from .04 to .05 In November 2017

Monthly budget amounts determined by historical average of last 3 fiscal years

BUDGET AMENDMENT #5
COMMUNITY ENHANCEMENT FUND # 120
FISCAL YEAR 2020

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	Non-budgeted revenue	120-37714	Keep Oklahoma Beautiful Grant	3,330
1	Non-budgeted revenue	120-37710	BPT Community Enhancement Funds	2,450
Total				5,780

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	Non-budgeted expenses	120-500-303	Sidewalk	2,450
1	Non-budgeted expenses	120-500-315	Keep Oklahoma Beautiful	3,330
Total				5,780

Explanation:

To appropriate for Keep Oklahoma Beautiful Grant used for sidewalks and other

Appropriations	4,150
Net Amendments	5,780
Actual Appropriations	9,930

Estimated Beginning Fund Balance		-
Fund Balance Change		
Estimated revenues-original/amended		4,150
Revenue Increase		5,780
Adjusted appropriations		(9,930)
Estimated Ending Fund Balance		-

BUDGET AMENDMENT #5
 FEMA FUND #133
 FISCAL YEAR 2020

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	133-500-828	Generator Replacement	500
Total				500

Explanation:
 A - Generator replacement exceeded estimates - See Budget Amendment #3.

Appropriations and tran	38,300	Estimated Beginning Fund Balance	39,120
Net Amendments	500	Fund Balance Change to actual	6,880
Actual Appropriations	38,800	Estimated revenues-original	300
		Revenue Increase	-
		Amended appropriations	(38,800)
		Estimated Ending Fund Balance	7,500

BUDGET AMENDMENT #5
 FIREFIGHTERS GRANT FUND #137
 FISCAL YEAR 2020

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	Non-budgeted grant	137-500-966	Morgan Foundation Grant	8,000
Total				8,000

Explanation:

Increase budget for Morgan Foundation Grant Expenses, funded with beginning fund balance.

Appropriations	75,401	Estimated Beginning Fund Balance	-
Net Amendments	8,000	Fund Balance Change	72,620
Actual Appropriations	83,401	Estimated revenues-original	15,400
		Revenue Increase	15,400
		Adjusted appropriations	(83,401)
		Estimated Ending Fund Balance	4,619

BUDGET AMENDMENT #5
 AUTO/EQUIPMENT REPAIR FUND #139
 FISCAL YEAR 2020

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	Non-Budgeted Expenses	139-500-489	Fire Dept	5,000
Total				5,000

Explanation:

The expenses were not originally budgeted. Funded with fund balance.

Appropriations	36,000	Estimated Beginning Fund Balance	56,438
Net Amendments	5,000	Fund Balance Change	10,176
Actual Appropriations	41,000	Estimated revenues-original/amended	12,200
		Revenue Increase	-
		Adjusted appropriations	(41,000)
		Estimated Ending Fund Balance	37,814

BUDGET AMENDMENT #5
 BLACKWELL FACILITIES AUTHORITY FUND #141
 FISCAL YEAR 2020

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	B	141-37710	BPT Transfer	94,000
1	B	141-31112	1% Tax for BFA	136,000
Total				230,000

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A	141-500-801	Payments to Hospital	140,000
1	B	141-500-801	Payments to Hospital	230,000
Total				370,000

Explanation:

A - To increase appropriations for remitting additional \$20,000 each month to hospital from December - June funded with fund balance

B - To increase appropriations for sales tax and BPT revenue exceeding original estimates

Appropriations	1,204,786		
Net Amendments	370,000		
Actual Appropriations	1,574,786		

Estimated Beginning Fund Balance	509,311		
Fund Balance Change	83,347		
Estimated revenues-original/amended	1,444,787		
Revenue Increase	230,000		
Adjusted appropriations	(1,574,786)		
Estimated Ending Fund Balance	692,659		

BUDGET AMENDMENT #5
RECREATION SALES TAX FUND #212
FISCAL YEAR 2020

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	212-500-682	Skate Park	60,000
Total				60,000

Explanation:

A - Skate Park expenses exceeded original estimates, funded with fund balance

Appropriations and tran	1,021,340	Estimated Beginning Fund Balance	1,277,153
Net Amendments	60,000	Fund Balance Change to actual	278,940
Actual Appropriations	1,081,340	Estimated revenues-original	266,003
		Revenue Increase	-
		Amended appropriations	(1,081,340)
		Estimated Ending Fund Balance	740,756