

**BUDGET AMENDMENT #2
GENERAL FUND #001
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, D	001-37710	BPT Capital Improvement Draw	116,600
1	C	001-37710	BPT General Fund Draw	436,000
			Total	552,600

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
2	A	001-539-211	Pool - Personal Services	(45,000)
2	A	001-529-211	Park - Personal Services	(25,000)
1	B	001-523-901*	General Government - Museum Roof	110,000
1	C	001-543-901	Street - Armory Roof	105,000
1	D	001-527-901	Library - Library Roof	6,600
1	E	001-529-211	Park - Personal Services	50,000
			Total	201,600

Explanation:

- A - Move pool and park personal services expenses to Recreation Sales Tax Fund
- B - Move museum roof expenses from Recreation Sales Tax Fund and funded with BPT Capital Improvement funds
- C - Non-budgeted expense for armory roof funded with BPT General Fund funds
- D - Non-budgeted expense for library roof funded with BPT Capital Improvement Funds
- E - Non-budgeted expense for additional park employee funded with decreases in other personal services transferred to Recreation Sales
- * - New account to be added

Appropriations and transfer	5,248,660	Estimated Beginning Fund Balance	99,043
Net Amendments	<u>201,600</u>	Fund Balance Change to actual	494,929
Actual Appropriations	<u><u>5,450,260</u></u>	Estimated revenues and transfers-origin	5,737,311
		Revenue Increase	552,600
		Amended appropriations	<u>(5,450,260)</u>
		Estimated Ending Fund Balance	<u><u>1,433,623</u></u>

BUDGET AMENDMENT #2
MOTEL TAX FUND #127
FISCAL YEAR 2020

Date Approved
By Governing Body:

TYPE OF AMENDMENT:

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

Date Approved
By City Manager:

Revenues Increased (Decreased)

Type	Explanation	Account #	Name	Amount
Total				0

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
2	A	127-500-362	Contractual Services - payment to Golf Course	(78,000)
Total				(78,000)

Explanation:

A - Move golf course contractual expenses to the Recreation Sales Tax Fund

Appropriations and tran	182,043	Estimated Beginning Fund Balance	1,929
Net Amendments	<u>(78,000)</u>	Fund Balance Change to actual	11,178
Actual Appropriations	<u>104,043</u>	Estimated revenues-original	197,839
		Revenue Increase	-
		Amended appropriations	<u>(104,043)</u>
		Estimated Ending Fund Balance	<u>106,903</u>

**BUDGET AMENDMENT #2
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		212-539-211	Pool Personal Services	45,000
1		212-529-211	Park Personal Services	25,000
1			Electric Personal Services	45,000
1			Golf Personal Services	78,000
2	Non-budgeted expenses	212-500-841	Museum Roof	(110,000)
Total				83,000

Explanation:

Move personal services expenses related to recreation from various funds—funded with revenues already budgeted
Remove museum roof appropriation from Budget Amendment #1 - move to General Fund and fund with BPT capital improvement funds

Appropriations and tran	524,740	Estimated Beginning Fund Balance	1,277,153
Net Amendments	318,600	Fund Balance Change to actual	321,391
Actual Appropriations	843,340	Estimated revenues-original	266,003
		Revenue Increase	-
		Amended appropriations	(843,340)
		Estimated Ending Fund Balance	1,021,207

**BUDGET AMENDMENT #2
BMA FUND #801
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		Transfer from Sewer Improvement Fund	8,400
Total				8,400

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
2	A	801-508-211	Electric Personal Services	(45,000)
1	B	801-530-901	Water Plant Roof	8,400
Total				(36,600)

Explanation:

- A - Move electric personal services expenses related to recreation to Recreation Sales Tax Fund**
- B - Non-budgeted expense for water plant roof funded with Escrow money transferred from Sewer Improvement Fund**

Appropriations and transfer c	13,664,623	Estimated Beginning Fund Balance	1,254,488
Net Amendments	<u>(36,600)</u>	Fund Balance Change to actual	(534,288)
Actual Appropriations	<u><u>13,628,023</u></u>	Estimated revenues and transfers in -ori	13,023,347
		Revenue Increase	8,400
		Amended appropriations	<u>(13,628,023)</u>
		Estimated Ending Fund Balance	<u><u>123,924</u></u>

**BUDGET AMENDMENT #2
SEWER CAPITAL IMPROVEMENT FUND #802
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		Escrow proceeds	625,000
Total				625,000

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
1	A		Transfer to BMA	8,400
Total				8,400

Explanation:

A - Non-budgeted transfer to BMA for water plant roof.

B - Non-budgeted Blackwell Freeport escrow proceeds.

Appropriations and transfer c	-	Estimated Beginning Fund Balance	-
Net Amendments	8,400	Fund Balance Change to actual	556
Actual Appropriations	8,400	Estimated revenues and transfers in -ori	5,000
		Revenue Increase	625,000
		Amended appropriations	(8,400)
		Estimated Ending Fund Balance	622,156

OPTION 1

BUDGET AMENDMENT #2
 99 SALES TAX CAPITAL IMPROVEMENT FUND #831
 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
2	A	831-500-901	Capital Outlay - Water plant roof	(8,400)
2	A	831-500-901	Capital Outlay - Library roof	(6,600)
2	A	831-500-901	Capital Outlay - Armory roof	(56,000)
Total				(71,000)

Explanation:

A - Roofs moved to other funds.

Appropriations	71,000	Estimated Beginning Fund Balance	667,245
Net Amendments	<u>(71,000)</u>	Fund Balance Change	(4,235)
Actual Appropriations	<u>-</u>	Estimated revenues-original	5,000
		Revenue Increase	
		Adjusted appropriations	-
		Estimated Ending Fund Balance	<u>668,010</u>

OPTION 2

BUDGET AMENDMENT #2
 99 SALES TAX CAPITAL IMPROVEMENT FUND #831
 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
2	A	831-500-901	Capital Outlay - Water plant roof	(8,400)
2	A	831-500-901	Capital Outlay - Library roof	(6,600)
2	A	831-500-901	Capital Outlay - Armory roof	(56,000)
1	B	831-39224	Transfer to CDBG Fund	450,000
Total				379,000

Explanation:

A - Roofs moved to other funds.

B - Increase transfer to CDBG fund to replace grant funding; funded with fund balance

Appropriations	71,000	Estimated Beginning Fund Balance	667,245
Net Amendments	<u>379,000</u>	Fund Balance Change	(4,235)
		Estimated revenues-original	5,000
Actual Appropriations	<u><u>450,000</u></u>	Revenue Increase	
		Adjusted appropriations	<u>(450,000)</u>
		Estimated Ending Fund Balance	<u><u>218,010</u></u>

OPTION 2, Cont.

BUDGET AMENDMENT #2
 99 SALES TAX CAPITAL IMPROVEMENT FUND #124
 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
2	A	124-31118	Grant Funding	(450,000)
1	A	124-39233	Transfer from 99 Sales Tax Fund	450,000
			Total	0

Expenditures Increased (Decreased)

Type	Explanation	Account #	Name	Amount
			Total	0

Explanation:

A - Replace grant funding with transfer from 99 sales tax fund

Appropriations	1,440,000
Net Amendments	<u>-</u>
Actual Appropriations	<u><u>1,440,000</u></u>

Estimated Beginning Fund Balance	-
Fund Balance Change	
Estimated revenues-original	1,440,000
Revenue Increase	
Adjusted appropriations	<u>(1,440,000)</u>
Estimated Ending Fund Balance	<u><u>-</u></u>

BPT allocations at Trust banks:	Actual Balance at 6-30-19	FY 19-20 Budgeted Revenues	FY 19-20 Amended Budgeted Expenses	Projected Ending Balance after FY 19-20 budget and amndmts	Actual Balance at 9-30-19	Actual Balance at 8-31-19
General Fund	200,832.23	275,332.00	(43,301.00)	432,863.23	182,889.88	252,812.16
Sewer	728,342.10	137,667.00	(644,544.00)	221,465.10	551,865.48	593,198.89
Water	459,691.40	137,667.00	(340,000.00)	257,358.40	498,059.02	485,681.37
Street	687,614.49	137,667.00	(308,000.00)	517,281.49	725,982.11	713,604.45
Community Enhancement	291,789.83	68,833.00	(49,150.00)	311,472.83	306,823.64	304,784.81
Capital Improvements	308,042.19	605,732.00	0 *	913,774.19	476,859.21	422,398.03
Private Projects	279,755.58	13,766.00	(243,000.00)	50,521.58	283,592.33	282,354.57
Total	<u>2,956,067.82</u>	<u>1,376,664.00</u>	<u>(1,627,995.00)</u>	<u>2,704,736.82</u>	<u>3,026,071.67</u>	<u>3,054,834.28</u>
Medical		<u>932,780.00</u>	<u>(932,780.00)</u>			
		<u>2,309,444.00</u>	<u>(2,560,775.00)</u>			

*Amended to match what is actually occurring in the allocations from CIBC and BancFirst with \$53,712 coming out monthly, all from Sewer allocation, used for debt service on Sewer

City of Blackwell
Operational cash and cash equivalents by fund
September 30, 2019

	Cash account Balances	CD Balances	Total Balances
MAJOR FUNDS:			
General Fund	1,150,229	0	1,150,229
Recreation Sales Tax	1,105,149	72,930	1,178,079
1999 Sales Tax Capital Improvement Fund	0	668,146	668,146
CDBG Fund	0	0	0
Blackwell Municipal Authority	956,760	556,789	1,513,549
Utility Reserve Fund	-86,073	612,825	526,752
Sewer Capital Improvement Fund	627,399	0	627,399
Blackwell Public Trust Authority	3,026,072	0	3,026,072
Blackwell Facilities Trust Authority	666,065	0	666,065
NON MAJOR FUNDS:			
Community Enhancement Fund	-225	0	-225
Insurance Damage 2009 Fund	129,994	0	129,994
Law Enforcement Mileage Fund	40,922	0	40,922
Motel Tax Fund	33,174	0	33,174
E-911 Fund	152,095	55,513	207,608
Alcohol Education and Prevention Fund	3,951	0	3,951
Environmental Cleanup Fund	61,532	0	61,532
Long-Term Debt Fund	86,152	0	86,152
FEMA Fund	46,301	0	46,301
Municipal Court Fund	5,401	0	5,401
Emergency Management Grant Fund	40,636	0	40,636
Firefighters Fund	20,220	0	20,220
Steve Levalley Fund	12,739	0	12,739
Auto Equipment Repair Fund	45,777	0	45,777
Electric Infrastructure Escrow Fund	10,942	0	10,942
Street & Alley Fund	29,342	0	29,342
Police - State Forfeiture Fund	30,576	0	30,576
BPT Electric and Projects Fund	0	0	0
BPT Building and M&O Fund	617	0	617
Water Improvement Fund	92,366	0	92,366
Meter Deposit Fund	72,789	240,000	312,789
CUPS Fund	98,928	0	98,928
Escrow Settlement Fund	0	0	0
Total	8,459,830	2,206,203	10,666,033

Note: This schedule does not include debt service and construction trustee accounts for the various debt issues of the BMA