

**CITY OF BLACKWELL, OKLAHOMA
GENERAL FUND
YEAR TO DATE THROUGH SEPTEMBER 30, 2019**

	GENERAL FUND		% OF BUDGET
	ORIGINAL ADOPTED BUDGET	YTD ACTUAL	
BEGINNING UNENCUMBERED OPERATING CASH BALANCE	\$ 99,043	\$ 564,885	
REVENUES	\$ 1,727,270	\$ 507,203	29.4%
EXPENDITURES	\$ (5,248,661)	\$ (1,236,736)	23.6%
REVENUES OVER (UNDER) EXPENDITURES	\$ (3,521,391)	\$ (729,533)	
BPT CONTRIBUTIONS	\$ 286,301	\$ 94,678	33.1%
TRANSFERS IN FROM OTHER FUNDS	\$ 3,723,740	\$ 1,250,545	33.6%
TRANSFERS OUT TO OTHER FUNDS	\$ -	\$ -	-
OTHER ADJUSTMENTS (accruals impacting GF but not through pooled cash)	\$ -	\$ (110,217)	-
NET OTHER	\$ 4,010,041	\$ 1,235,006	
INCREASE (DECREASE) TO BEGINNING CASH BALANCE	\$ 488,650	\$ 505,473	
ENDING CASH BALANCE	\$ 587,693	\$ 1,070,358	
ENCUMBRANCES OS	\$ -	\$ -	
ENDING OPERATING CASH BALANCE - UNENCUMBERED	\$ 587,693	\$ 1,070,358	
ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	10.24%	18.66%	

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

The end of August represents 25% 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 last month.

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 percentage of unappropriated (budget) and unexpended (actual) operating cash balance reserves. Should try to keep this amount between 10% and 30% of annual revenues.

FINANCIAL STATEMENT

AS OF: SEPTEMBER 30TH, 2019

001-GENERAL FUND

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
RESERVES/PERMIT/LICENSE	15,000.00	1,167.00	7,819.39	52.13	0.00	7,180.61
AMBULANCE	420,000.00	23,760.09	90,663.93	21.59	0.00	329,336.07
PARK & RECREATION	12,000.00	0.00	9,585.68	79.88	0.00	2,414.32
ANIMAL CONTROL	0.00	0.00	177.00	0.00	0.00	(177.00)
FIRE RUNS	5,000.00	300.00	14,700.00	294.00	0.00	(9,700.00)
INTEREST EARNED	1,500.00	669.62	1,997.63	133.18	0.00	(497.63)
LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	20,000.00	65.05	248.74	1.24	0.00	19,751.26
LEASES & RENTALS	5,000.00	305.00	555.00	11.10	0.00	4,445.00
MISCELLANEOUS INCOME	100,000.00	5,665.75	27,424.65	27.42	0.00	72,575.35
OPERATING TRANSFERS	0.00	2,086.30	7,776.44	0.00	0.00	(7,776.44)
CITY TAXES	95,212.00	3,290.92	22,574.36	23.71	0.00	72,637.64
COUNTY TAXES	29,545.00	4,182.54	13,029.52	44.10	0.00	16,515.48
SALES TAX	1,024,013.00	109,240.02	310,650.86	30.34	0.00	713,362.14
BPT TRANSFERS	286,301.00	94,677.57	94,677.57	33.07	0.00	191,623.43
OPERATING TRANSFERS	<u>3,723,740.00</u>	<u>279,795.48</u>	<u>1,250,545.50</u>	<u>33.58</u>	<u>0.00</u>	<u>2,473,194.50</u>
*** TOTAL REVENUES ***	5,737,311.00	525,204.34	1,852,426.27	32.29	(785.34)	3,884,884.73
EXPENDITURE SUMMARY						
01-ADMINISTRATION	321,596.00	16,850.10	53,762.58	16.93	1,007.62	268,825.80
03-AIRPORT	25,000.00	712.00	2,189.19	8.76	0.00	22,810.81
05-AMBULANCE	709,240.00	46,560.75	143,541.08	20.61	2,609.15	563,089.77
07-CODE ENFORCEMENT	343,923.00	28,152.40	65,752.99	19.21	309.26	277,860.75
09-CITY COUNCIL	179,008.00	17,489.97	105,827.97	59.12	0.00	73,180.03
13-COURT	78,954.00	6,269.95	21,020.28	26.62	0.00	57,933.72
15-EMERGENCY PREPAREDNESS	118,069.00	8,253.80	26,268.45	22.40	182.02	91,618.53
17-ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00
19-FIRE DEPARTMENT	664,740.00	54,344.87	159,915.32	24.52	3,090.60	501,734.08
21-FLEET MAINTENANCE	127,341.00	8,844.12	28,193.01	22.20	79.80	99,068.19
23-GENERAL GOVERNMENT	176,815.00	4,342.68	22,235.14	12.58	0.00	154,579.86
24-INFORMATION TECHNOLOGY	30,000.00	775.50	12,574.00	42.58	200.00	17,226.00
27-LIBRARY	234,949.00	18,086.85	48,431.10	20.69	188.12	186,329.78
29-PARKS	51,463.00	3,096.94	9,465.96	20.13	894.83	41,102.21
31-POLICE-ANIMAL CONTROL	72,969.00	7,275.53	21,639.30	29.94	204.07	51,125.63
33-POLICE-COMMUNICATIONS	251,339.00	15,334.52	56,667.69	22.55	21.00	194,650.31
35-POLICE-DARE	0.00	0.00	0.00	0.00	0.00	0.00
37-POLICE-PATROL	1,242,811.00	95,824.79	304,474.50	25.22	8,919.14	929,417.36
39-POOLS	64,936.00	242.06	36,539.91	56.27	0.00	28,396.09
41-RECREATION	24,000.00	0.00	0.00	0.00	0.00	24,000.00
43-STREET DEPARTMENT	<u>529,508.00</u>	<u>37,650.03</u>	<u>118,237.93</u>	<u>23.10</u>	<u>4,068.82</u>	<u>407,209.25</u>
*** TOTAL EXPENDITURES ***	5,248,661.00	370,106.86	1,236,736.40	23.98	473.43	3,990,158.17

CITY OF BLACKWELL, OKLAHOMA
 BLACKWELL MUNICIPAL AUTHORITY
 OPERATING FUND
 YEAR TO DATE THROUGH SEPTEMBER 30, 2019

	BMA FUND		% OF BUDGET
	ORIGINAL ADOPTED BUDGET	YEAR-TO-DATE ACTUAL	
BEGINNING UNENCUMBERED OPERATING CASH BALANCE	\$ 1,254,488	\$ 749,287	
REVENUES	\$ 11,993,803	\$ 3,660,285	30.5%
EXPENDITURES	\$ (10,214,623)	\$ (2,415,661)	23.6%
REVENUES OVER (UNDER) EXPENDITURES	\$ 1,779,180	\$ 1,244,624	
BPT CONTRIBUTIONS	\$ 1,029,544	\$ 161,133	15.7%
TRANSFERS IN	\$ -	\$ -	-
TRANSFERS OUT	\$ (3,450,000)	\$ (802,500)	23.3%
OTHER ADJUSTMENTS (accruals impacting BMA but not through pooled cash)	\$ -	\$ (395,784)	
NET OTHER	\$ (2,420,456)	\$ (1,037,151)	
INCREASE (DECREASE) TO BEGINNING CASH BALANCE	\$ (641,276)	\$ 207,473	
ENDING CASH BALANCE	\$ 613,212	\$ 956,760	
ENCUMBRANCES OUTSTANDING	\$ -	\$ -	
ENDING OPERATING CASH BALANCE - UNENCUMBERED	\$ 613,212	\$ 956,760	
ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	4.71%	7.35%	

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

The end of August represents 25% 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.

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 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 two months of activity in the books.

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

FINANCIAL STATEMENT

AS OF: SEPTEMBER 30TH, 2019

801-UTILITY AUTHORITY FUND

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
RESERVES/PERMIT/LICENSE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST EARNED	25,000.00	1,039.80	2,810.48	11.24	0.00	22,189.52
MISCELLANEOUS INCOME	20,000.00	4,715.62	11,980.79	59.90	0.00	8,019.21
OPERATING TRANSFERS	0.00	1,940.93	5,822.79	0.00	0.00	(5,822.79)
SALES TAX	768,010.00	79,946.90	227,773.31	29.66	0.00	540,236.69
BPT TRANSFERS	1,029,544.00	53,711.06	161,133.18	15.65	0.00	868,410.82
OPERATING TRANSFERS	(3,450,000.00)	(267,500.00)	(802,500.00)	23.26	0.00	(2,647,500.00)
REVENUE COLLECTED	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE FROM UTILITIES	<u>11,180,793.00</u>	<u>1,128,512.84</u>	<u>3,411,897.15</u>	<u>30.52</u>	<u>0.00</u>	<u>7,768,895.85</u>
*** TOTAL REVENUES ***	9,573,347.00	1,002,367.15	3,018,917.70	31.53	(170.23)	6,554,429.30

EXPENDITURE SUMMARY

02-ADMINISTRATION	274,096.00	14,548.84	51,760.92	19.24	984.48	221,350.60
04-AUTHORITY EXPENSES	1,303,400.00	103,946.92	308,755.12	26.13	31,866.00	962,778.88
06-CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00
08-ELECTRIC DEPARTMENT	1,126,870.00	85,480.85	224,689.70	21.23	14,570.82	887,609.48
10-EMERGENCY PREPAREDNESS	0.00	0.00	0.00	0.00	0.00	0.00
12-ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00
13-SOFTWARE MAINT	0.00	0.00	0.00	0.00	0.00	0.00
14-FLEET MAINTENANCE	0.00	0.00	1,444.25	0.00	0.00	(1,444.25)
16-D M P A	4,401,344.00	0.00	1,138,853.53	25.88	0.00	3,262,490.47
18-WASTE WATER TREATMENT	0.00	37.09	249.09	0.00	0.00	(249.09)
20-REFUSE DISPOSAL	458,350.00	36,851.00	110,553.00	24.12	0.00	347,797.00
22-SEWER OPERATIONS	1,169,324.00	106,754.81	314,868.83	27.51	6,826.49	847,628.68
24-UTILITY OFFICE	290,523.00	22,100.39	65,529.04	22.75	574.84	224,419.12
26-WAREHOUSE	4,500.00	0.00	0.00	0.00	0.00	4,500.00
28-WATER MAINTENANCE	0.00	996.61	1,778.87	0.00	0.00	(1,778.87)
30-WATER OPERATIONS	1,186,216.00	47,915.84	197,178.17	18.98	26,020.39	961,017.44
32-2002 WINTER STORM	0.00	0.00	0.00	0.00	0.00	0.00
34-VEOLIA WATER	0.00	0.00	0.00	0.00	0.00	0.00
36-WATER & SEWER EXPANSIO	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL EXPENDITURES ***	10,214,623.00	418,632.35	2,415,660.52	24.46	185.84	7,716,119.46

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	0	0		
December	243,655	280,979	273,964	0	0		
January	235,459	250,046	221,568	0	0		
February	290,445	226,656	239,761	0	0		
March	212,387	222,243	208,689	0	0		
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	976,021	2,560,033	112,010	-7,454

Changed from .04 to .05 In November 2017

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