

**TOWN OF CARLTON LANDING
REGULAR MEETING OF THE BOARD OF TRUSTEES**

Location: 10B Boulevard, Carlton Landing, Oklahoma, also known as
the Carlton Landing Academy Cafeteria
Saturday; July 18, 2020

Immediately following the Regular Meeting of the Carlton Landing Economic Development Trust
This meeting shall include videoconference/teleconference participation.
Members attending remotely (videoconference/teleconference) shall be:

Mary Myrick (video/teleconference)
Clay Chapman (video/teleconference)
Chuck Mai (video/teleconference)
Kris Brule (video/teleconference)
Joanne Chinnici (video/teleconference)
Members attending physically shall be:

Members of the Public who would like to participate via video/teleconference:

Join Zoom Meeting

<https://voiply.zoom.us/j/7712678360>

Password - Carlton

or

1 346-248-7799 or 1 669-900-6833

Meeting ID#: 771 267 8360#

There is no Participant ID so just hit #

To sign up to speak on an agenda item or “Citizens wishing to comment,” or ask questions about the meeting, email City Clerk at jansummers@me.com or call (918)707-5005 at least thirty (30) minutes prior to beginning of the meeting. Request to speak shall include speakers name, address, phone number and agenda item or topic to discuss.

Participants who wish to speak will be placed on mute until the Mayor recognizes the caller to speak.

Citizens will be limited to three (3) minutes to speak.

You may also use the “Raise Hand” feature during the item you wish to comment on.

NOTICE AND AGENDA

1. Call to Order
2. Roll Call

Consent Items

To help streamline meetings and allow the focus to be on other items requiring strategic thought, the "Consent Items" portion of the agenda groups the routine, procedural, and self-explanatory non-controversial items together. These items are voted on in a single motion (one vote). However, any Trust member requesting further information on a specific item thus removes it from the "Consent Items" section for individual attention and separate vote.

3. Approval of Minutes:
 - a. [Special Meeting of the Board of Trustees of June 15, 2020](#)
 - b. [Regular Meeting of the Board of Trustees of June 20, 2020](#)

- c. [Special Meeting of the Board of Trustees of July 10, 2020](#)
4. Acknowledge receipt of Claims and Purchase Orders Report
5. Items Removed from Consent Agenda
6. Consider, discuss and approve Ordinance 2020-07-___ amending Ordinance 2020-04-03 regarding the use of fireworks within the Town of Carlton Landing, Oklahoma; providing definitions; and setting forth conditions regarding discharging of fireworks, permit requirements to discharge fireworks, sales of fireworks, licensing to sell fireworks, insurance requirements; violation and penalty for violation of this Ordinance; and declaring an emergency, or take any other appropriate action.
Exhibit: [Fireworks Ordinance Revised Draft 7-9-2020](#)
7. Consider, discuss, and approve Ordinance 2020-07- __ amending Ordinance 2020-04-01 relating to finance and taxation; and providing the Oklahoma Tax Commission to administer and collect the Lodging Tax. Providing that if any part or parts hereof be held invalid or ineffective the remaining portions shall not be affected, or take any other appropriate action.
Exhibit: [Carlton Landing - Hotel Tax Ordinance 7-6-2020](#)
8. Consider, discuss and approve Addendum to the Agreement for Administration of the Sales Tax Resolution for the Town of Carlton Landing with the Oklahoma Tax Commission for purpose of administration and collection of Lodging Tax, or take any other appropriate action.
Exhibit: [OTC Collect Lodging Tax Agreement 7-18-2020](#)
9. Consider, discuss, and approve FY 20-21 Budget Amendment #1 for General Funds and Carlton Landing Economic Development Trust to cover expenses of an office trailer for Town Offices, or take any other appropriate action.
Exhibit: [FY 20-21 BUDGET AMENDMENT #1 7-18-2020, Budget FY 20-21 Amendment 1 7-6-2020](#)
10. Consider, discuss, and approve a Permission of Use Property Agreement for Town Mailboxes at 20 Boulevard (Meeting House) between JD and Kristi Fuller (Property Owners) and the Town of Carlton Landing, or take any other appropriate action.
Exhibit: [Carlton Landing - MailBox Station Agreement - Meeting House 6-2-2020](#)
11. Consider and discuss establishing a Resolution and or policy regarding a voluntary or mandatory order for wearing masks at public meetings of the Town and Town entities, or take any other appropriate action.
12. Reports
 - a. [Sales Tax Revenue](#) and other [Financial Reports](#)
 - b. Town Administrator
[July 9 TMO report](#)
 - c. Legal Reports, Comments, and Recommendations to the Governing Body
13. Recognize Citizens wishing to comment on non-Agenda Items
Under Oklahoma Law, the Board of Trustees are prohibited from discussing or taking any

action on items not on today's agenda. Citizens wishing to address the Board may email City Clerk at jansummers@me.com or call (918)707-5005 at least thirty (30) minutes prior to beginning of the meeting. Request to speak shall include speakers name, address, phone number and topic to discuss. Participants who wish to speak will be placed on mute until the Mayor recognizes the caller to speak. You may also use the "Raise Hand" feature and speak when recognized by the Mayor. Citizens will be limited to three (3) minutes to speak.

14. Comments and questions by Governing Body members regarding items for future consideration.
15. Adjournment

I certify that the foregoing Notice and Agenda was posted in prominent view at 10 Boulevard, Carlton Landing, Oklahoma, also known as "the High School Classroom" at _____ M on the ____th day of July 2020, being at least 24 hours prior to the Regular Meeting described above.

Signature of Person Posting the Agenda

Jan Summers
Printed Name of Person Posting the Agenda

Agenda Regular Meeting of the CL BOT
Page 1 of 3

**TOWN OF CARLTON LANDING
SPECIAL MEETING OF THE CARLTON LANDING ECONOMIC DEVELOPMENT
TRUST**

Location: 60 Boardwalk, Carlton Landing, Oklahoma, also known as
the Town Office

Monday; June 15, 2020 at 5:00 pm

This meeting shall include videoconference/teleconference participation.

Members attending remotely (videoconference/teleconference) shall be:

Mary Myrick (video/teleconference)
Chuck Mai (video/teleconference)
Joanne Chinnici (video/teleconference)

Clay Chapman (video/teleconference)
Kris Brule (video/teleconference)

MINUTES

1. Call to Order

The meeting was called to order at 5:00 p.m. with Mayor Chinnici presiding.

2. Roll Call

Mary Myrick (teleconference)
Chuck Mai (teleconference)
Kris Brule (teleconference)
Joanne Chinnici (teleconference)

Absent: Clay Chapman

1. Consider, discuss and approve a Resolution approving the Carlton Landing Economic Development Trust, Carlton Landing, Oklahoma, budget for Carlton Landing Economic Development Trust for the fiscal year beginning July 1, 2020 and ending June 30, 2021, and providing for the investment of said funds., or take any other appropriate action.

The preliminary Budget Fiscal Year 2020-2021 includes additional revenue items for Use Tax and Lodging Tax. Sales tax has been declining for the past few years and has been adjusted from \$120,000 to \$80,000. This will be more in line with what is projected to be received in FY 2019-20. Use Tax is new and started in January 2020, with no history it is just an estimate, however; Use Tax has grown the last three months. Lodging Tax revenue will depend on the passage of Lodging Tax Ordinance by the citizens of Carlton Landing. The Balance Forward money is the GO Bond money from the 2020 GO Bond for the Street Lights Project. This is not new revenue, but needs to allocated so the money can be spent.

Changes to Expenditures include allocating funds for membership to City Manager organization and Clerk/Treasurer/Finance Organization; cleaning services for new office; travel and training for both Town Administrator and Finance Manager; payments for our new software system, funds to begin codification of City Ordinances, increase to GO Bond payments; funds to enhance website to allow permits and payments online.

The Carlton Landing Economic Development Trust provides carryover revenue for projects that were not competed along with projected revenue for possible 2020 TIF Revenue Note. The TIF Committee met to review possible projects for budgeting purposes. They will make their formal recommendation in the fall as part of the Revenue Note determination process. The CLEDT Budget also budgets the proposed projects. In the event the TIF Revenue Note is more or less than Budgeted, the Budget will need to be amended.

Both the Town Budget and CLEDT Budget are submitted as balanced Budgets. At this time, the Town Budget does not project using any excess Fund Balance to balance the budget.

Greg Buckley summarized the budget for fiscal year beginning July 1, 2020, and ending June 30, 2021.

MOTION: A motion was made by Chinnici and seconded by Mai to approve Resolution 2020-06-01-T, budget for the general fund and Carlton Landing Economic Development Trust.

AYE: Chinnici, Myrick, Mae, Brule
NAY: None

2. Comments and questions by Governing Body members regarding items for future consideration. None
3. Adjournment

There being no further business, a motion was made and seconded to adjourn the meeting at 5:09 p.m. June 15, 2020

Mayor

Attest:

Town Clerk

**TOWN OF CARLTON LANDING
REGULAR MEETING OF THE BOARD OF TRUSTEES**

Location: 10B Boulevard, Carlton Landing, Oklahoma, also known as
the Carlton Landing Academy Cafeteria
Saturday; June 20, 2020

Immediately following the Regular Meeting of the Carlton Landing Economic Development Trust

MINUTES

1. Call to Order

The meeting was called to order at 8:40 a.m. with Mayor Chinnici presiding.

2. Roll Call

Mary Myrick (teleconference)
Chuck Mai (teleconference)
Kris Brule (teleconference)
Clay Chapman (teleconference)
Joanne Chinnici (teleconference)
Jan Summers (teleconference)
Renee Norman (teleconference)
Kay Wall (teleconference)
Greg Buckley, present

ABSENT: None

Consent Items

3. Approval of Minutes:

a. Regular Meeting of the Board of Trustees of May 16, 2020

MOTION: A Motion was made by Chapman and seconded by Brule to accept the consent agenda as presented.

AYE: Chinnici, Myrick, Brule, Mai, Chapman

NAY: None

4. Consider, discuss and approve an Agreement with Renee Norman for bookkeeping and accounting services, or take any other appropriate action.

Exhibit: (See attached)

MOTION: A Motion was made by Mai and seconded by Chinnici to approve the agreement for bookkeeping and accounting with Renee Norman. (See Attached)

AYE: Chinnici, Myrick, Brule, Mai, Chapman

NAY: None

5. Consider, discuss and approve engagement letter with Crawford and Associates for financial services, or take any other appropriate action.

Exhibit: (See Attached)

MOTION: A Motion was made by Mai and seconded by Chapman to approve engagement letter with Crawford and Associates.

AYE: Chinnici, Myrick, Brule, Mai, Chapman

NAY: None

6. Consider, discuss and approve engagement letter with Elfrink & Associates for Auditing Services, or take any other appropriate action.

Exhibit: (See attached)

MOTION: A Motion was made by Chinnici and seconded by Brule to approve engagement letter with Elfrink & Associates for Auditing Services.

AYE: Chinnici, Myrick, Brule, Mai, Chapman

NAY: None

7. Acknowledge receipt of Claims and Purchase Orders Report

8. Items Removed from Consent Agenda

9. Consider, discuss and approve a Resolution of the Board of Trustees of the Town of Carlton Landing adopting accounting principles generally accepted in the United States of America (U.S. GAAP) in lieu of a modified cash basis of accounting (special purpose framework) for external financial statement reporting, or take any other appropriate action.

Exhibit: (See attached)

The Town has used the modified cash basis of accounting and for our external reporting purposes. While the modified cash basis of accounting is an approved and acceptable system the way Assets and Liabilities are accounted for somewhat skews the Town's Financial position in the Audit. Under Accounting Standards Assets are supposed to equal Liabilities. Because the Town has paid for assets and improvements to the Developer and not actually received the asset or improvement under the modified cash basis, we show a deficit, even though technically we do not. By changing to generally accepted accounting principles (GAAP) the recording of assets and liabilities are book (recorded) differently for reporting purposes, which then changes the appearance of our financial position. Under GAAP we can accrue the future asset which off-sets the current liability, making us balanced.

Following clarification of GAAP, a motion was made.

MOTION: A Motion was made by Chinnici and seconded by Mai to adopt accounting principles generally accepted in the United States of America (U.S. GAAP). The resolution number is 2020-06-02

AYE: Chinnici, Myrick, Brule, Mai, Chapman

NAY: None

10. Consider, discuss and approve a Resolution approving and accepting the Pavilion and Community Center land transfer Agreement (Quit Claim Deed) by and between Humphreys Partners 2009 LLC and the Town of Carlton Landing, Oklahoma, or take any other appropriate action.

Exhibit: (See attached)

An opportunity has developed which would be a partnership between the Developer, Humphries Partnership 2009, LLC and the Town for the construction of a Pavilion and Community Center. The developer has expressed an interest in providing property along Water Street and adjacent to the Town Green for the Town to build a large open space Pavilion and a Community Center. The general concept for the Pavilion is thirty feet wide by seventy feet long with a clear ceiling height of seventeen and a half feet (30' X 70' X 17.5'). The Community Center would be a multi-purpose facility with some office space, some type or form of kitchen, and open area space for events, activities, etc.

No formal design or plan has been developed, which means discussion has been around purpose and possible function of facilities. The Town would own and manage the facilities. As long as the Town used the property for the designated purpose(s) the Town would have use/control of the land.

MOTION: A Motion was made by Chinnici and seconded by Brule to approve Resolution 2020-06-03, the Pavilion and Community Center land transfer Agreement (Quit Claim Deed) by and between Humphreys Partners 2009 LLC and the Town of Carlton Landing, Oklahoma

AYE: Chinnici, Myrick, Brule, Mai, Chapman

NAY: None

11. Consider, discuss and approve a Project Planning and Management Services Agreement with New Town Development, LLC. to assist in various Town projects, as needed, or take any other appropriate action

Exhibit: (See attached)

The Town has used and continues to need the assistance of someone or a company to help plan, coordinate, oversee and manage projects of the Town. Previously, this has been done on a project by project basis. The intent of the Planning and Management Services Agreement is to formalize an agreement with New Town Development which pre-establishes the rate and or fees to be charged when the Town authorizes or engages New Town Development to work on a project. By having a structure and agreement in place will speed up the process to engage someone to assist with a project. The

Agreement does not require the Town to use New Town Development on every project but allows the Town to engage them when needed.

The Agreement also allows New Town Development to bid and or quote projects which they are qualified/licensed to perform. If New Town Development is selected to construct the project, then their role will shift to General Contractor or Construction Manager. The initial term is one (1) year with ability to renew for four (4) additional one (1) year terms if there are no changes to the Agreement. The Town may also terminate the Agreement with giving ten (10) days written notice to New Town Development.

MOTION: A Motion was made by Chinnici and seconded by Mai to approve a Project Planning and Management Services Agreement with New Town Development, LLC. to assist in various Town projects, as needed.

AYE: Chinnici, Myrick, Brule, Mai, Chapman

NAY: None

12. Discuss, and provide direction to Staff, if any, on community Public Safety activities, plans for addressing vandalism, general violations, possible Community Watch Program, or take any other appropriate action.

Discussion: Chuck Mai asked if there was a way the town could work with the HOA to form a group of informed citizens with safety concerns. It was also reported that security cameras were being installed .

13. Discuss and provide direction to Staff, in any, on process and or a policy for the conceptual, design and construction selection for Town funded buildings, facilities, amenities, etc., or take any other appropriate action.

Discussion: Greg Buckley clarified the process for bidding and design build. Trustee Myrick asked if there is a process for us to move forward on projects, i.e. the Pavilion and Community Center. This process might ensure vendors follow the (1) vision of Carlton Landing, (2) have the skills needed for the project, and (3) follow a timeline that is ambitious.

14. Consider convening into executive session, pursuant to 25 O.S. Section 307 B.1 for the purpose of discussing employment, annual evaluation, of Town Administrator.

MOTION: A motion was made by Chinnici and seconded by Mai to exempt the clerk and town attorney and to enter into executive session.

MOTION: A motion was made by Mai and seconded by Chinnici to exit executive session.

15. Discuss and take possible action in open meeting, on executive session item 14, if necessary.

Discussion: Greg requests a one time performance stipend of \$750 and requested the board take a look at an increase in the base in December.

MOTION: A Motion was made by Mai and seconded by Chinnici to give a one time performance stipend of \$750, non-recurring, and to increase health insurance \$405 a year.

AYE: Chinnici, Myrick, Brule, Mai, Chapman

NAY: None

16. Reports

- a. Sales Tax Revenue and other Financial Reports (See attached)
- b. Town Administrator (See attached)
- c. Legal Reports, Comments, and Recommendations to the Governing Body
None

17. Recognize Citizens wishing to comment on non-Agenda Items. None

18. Comments and questions by Governing Body members regarding items for future consideration. None

19. Adjournment

There being no further business, a motion was made and seconded to adjourn the meeting at 10:38 a.m., June 20, 2020

Mayor

Attest:

Town Clerk

AGREEMENT FOR FINANCIAL SERVICES BETWEEN THE TOWN OF CARLTON LANDING OKLAHOMA AND RENEE NORMAN, CARLTON LANDING OKLAHOMA

July 20, 2020-June 30, 2021

This Agreement is made and entered into, effective July 20, 2019 by and between the Town of Carlton Landing, Oklahoma, and Renee Norman ("Renee") of Carlton Landing, Oklahoma. Unless terminated, this Agreement shall continue in force until the end of the Town's fiscal year on June 30, 2020 (subject to re approval of Renee Norman and the Town of Carlton Landing, Oklahoma at the start of Fiscal Year 2018/2019 which shall be the primary term of the Agreement. The Agreement may be renewed for additional terms, to consist of a single fiscal year, upon terms mutually agreed upon by the parties, provided that any additional terms shall be approved by the Town after the beginning of each fiscal year.

- A. Renee will primarily perform the job duties of Finance Officer for the Town of Carlton Landing, Oklahoma.
- B. The Town desires to have the services of Renee.
- C. Renee willfully enters into this Agreement with the Town. Either party is able to terminate the Agreement at any time according to the rules set forth in this Agreement.

Therefore, the parties agree as follows:

1. Engagement. The Town shall engage Renee to perform the duties of Finance Officer. Renee shall provide the services of Finance Officer. Renee accepts and agrees to such, and agrees to be subject to the general supervision, advice, and direction of the Town Board of Trustees, the Treasurer of the Town, and the Town Administrator. Renee shall also perform such other duties as are customarily performed by an employee in a similar position, and such other and unrelated services and duties as may be assigned to Renee from time to time by the Town.

2. BEST EFFORTS. Renee agrees to perform faithfully, industriously, and to the best of her ability, experience, and talents, all of the duties that may be required by the express and implicit terms of this Contract, to the reasonable satisfaction of the Town. Such duties shall be provided at such place(s) as the needs, business, or opportunities of the Town may require from time to time.

3. COMPENSATION FOR SERVICES RENDERED. As compensation for the financial services provided by Renee under this Agreement, the Town will pay Renee \$750.00 per month. This amount shall be paid monthly on the First Day of each Month. Upon termination of this Agreement, payments under this paragraph shall cease, provided, however, that Renee shall be entitled to payments for periods or partial periods that occurred prior to the date of termination and for which Renee has not yet been paid. This section of the Agreement is included only for accounting and payroll purposes and should not be construed as establishing a minimum or definite term of engagement.

For the purposes of this Agreement, it is specifically acknowledged and agreed that Renee is an independent contractor performing services for the Town of Carlton Landing, Oklahoma and is not an employee of the Town. It is understood that the Town will not withhold any amounts for payment of taxes from Renee's compensation, and that she (Renee) will not accrue benefits of any sort, and that Renee will be solely responsible to pay all applicable taxes from said payments.

4. EXPENSE REIMBURSEMENT. The Town will reimburse Renee for "out-of-pocket" expenses incurred by Renee in accordance with the Town's policies in effect from time to time.

5. RECOMMENDATIONS FOR IMPROVING OPERATIONS. Renee shall provide the Town with all information, suggestions, and recommendations regarding the Town's business, of which Renee has knowledge, that will be of benefit to the Town.

6. INABILITY TO CONTRACT FOR THE TOWN. Renee shall not have the right to make any contracts of commitments for or on behalf of the Town without first obtaining the express written consent of the Town.

7. TERM/TERMINATION. Renee's engagement under this Agreement shall coincide with the Fiscal Year of the Town as laid out on page one of this Agreement and may be renewed for additional terms, to consist of a single fiscal year, upon terms mutually agreed upon by the parties, provided that any additional terms shall be approved by the Town after the beginning of each fiscal year. This Agreement may be terminated by the Town upon 14 days written notice, and by Renee upon 30 days written notice. If Renee is in violation of this Agreement, the Town may terminate employment without notice and with compensation to Renee only to the date of such termination. The compensation paid under this Agreement shall be Renee's exclusive remedy.

8. TERMINATION FOR DISABILITY. The Town shall have the option to terminate this Agreement, if Renee becomes permanently disabled and is no longer able to perform the essential functions of the position with reasonable accommodation. The Town shall exercise this option by giving 30 days written notice to Renee.

9. COMPLIANCE WITH TOWN RULES. Renee agrees to comply with all of the rules and regulations of the Town.

10. RETURN OF PROPERTY. Upon termination of this Agreement, Renee shall deliver to the Town all property which is the Town's property or related to the Town's business (including keys, records, notes, data, memoranda, models, and equipment) that is in Renee's possession or under Renee's control. Such obligation shall be governed by any separate confidentiality of proprietary rights agreement signed by Renee.

11. NOTICES. All notices required or permitted under this Agreement shall be in writing and shall be deemed delivered when delivered in person or after being delivered by the United States Postal Service.

Signed on this 20th day of June, 2020

Renee Norman

Mayor

Attest: _____
Town Clerk-Treasurer



June 4, 2020

Honorable Mayor and Members of the Town Board
Town of Carlton Landing
10 Boulevard Unit G
Carlton Landing, OK 74332

To the Honorable Mayor and Members of the Town Board:

Crawford & Associates, P.C. is pleased that the Town of Carlton Landing (the Town) continues to express its confidence in our firm and our state and local government expertise. We look forward to a continued long and successful relationship as an integral financial management resource to the Town of Carlton Landing management and governing body.

We are prepared to provide a full range of accounting and consulting services to the Town of Carlton Landing contingent upon approval of your management and/or governing body. The purpose of this engagement letter is to identify the scope of available services from Crawford & Associates, the specific initial services requested at this time, and to confirm the terms, objectives, and limitations of our engagement services.

Scope of Services

The scope of professional services that are available and can be provided to the Town of Carlton Landing are outlined below under the heading *Scope of Available Services*. While this listing includes a range of services available from Crawford & Associates, the specific initial services requested to be provided at the current time are separately identified under the heading *Initial Services Requested*. Any additional services that are available from Crawford & Associates beyond these initially requested services can be provided upon subsequent specific request and agreement.

Scope of Available Services

Preparation of Annual Financial Statements
General Accounting and Advisory Assistance
Internal Accounting Records Cleanup/Restructure
Budget Preparation and Amendment Assistance
Capital Asset Records and Accounting Assistance
Information Technology System Assistance
Internal Control Policies and Procedures Assistance
Labor Relations Consulting
Laws and Regulations Compliance Assistance
Investigation of Allegations or Concerns
Forensic Accounting Engagements
Tax and Other Regulatory Report Assistance

T: 405-691-5550
F: 405-691-5646 | W: www.crawfordcpas.com
E: info@crawfordcpas.com | 10308 Greenbriar Place, Oklahoma City, OK 73159

Initial Services Requested

- General Accounting and Advisory Assistance, including the preparation of FY 2020 year-end working trial balances on a modified cash basis for use by the auditor;
- Preparation of additional information needed for the eventual GAAP basis conversion in FY 2021, for beginning balance purposes

Other Requested and Available Services

In conjunction with the other requested and available services as identified in the Scope of Services section of this letter, Crawford & Associates will be responsible for providing such services upon request in accordance with the applicable professional standards of the AICPA. It is anticipated that most if not all of these other services will be performed in accordance with the standards applicable to consulting services as prescribed by the AICPA.

Crawford & Associates, is not obligated to, but may report or otherwise communicate to management any recommendations, it determines necessary, resulting from the professional services provided.

Management and the governing body will be responsible for establishing the scope of our other professional services to be provided and for providing the necessary resources allocated to the work; such responsibility includes determining the nature, scope, and extent of the services to be performed, providing sufficient appropriation for the estimated cost of these services, providing overall direction and oversight for each service, and reviewing and accepting the results of the work.

Access to Working Papers and Reports

Any working papers prepared by Crawford & Associates in connection with performing the financial statement preparation and other professional services are the property of Crawford & Associates. Upon request, copies of any or all working papers and reports that we consider to be nonproprietary will be provided to management. Management may make such copies available to its external auditors and to certain regulators in the exercise of their statutory oversight responsibilities. Such copies may not be made available to any other third party without the prior written consent from Crawford & Associates.

Fees and Costs

Fees and out-of-pocket expenses for this engagement will be billed as the work progresses and payable upon receipt of our invoices. Out-of-pocket expenses include such costs incurred by Crawford & Associates in providing the services including travel, lodging, telecommunications, printing, document reproduction, and the like. Our fees for these services will be billed at our standard hourly rates, as follows, for the individual performing such services based on the actual number of hours of work, including travel time, performed by that individual.

CRAWFORD & ASSOCIATES LLC

Standard Hourly Rates:

- Firm President \$250
- Shareholders \$165
- Consulting Senior Managers \$150
- Consulting Managers \$125
- Consulting Staff \$110
- Clerical Staff \$45

Because Crawford & Associates has no direct control over the type and amount of services requested by the management or the governing body during the term of this engagement, nor does Crawford & Associates have direct control over the quality of your accounting system or records, potential turnover of your staff, or your staffing levels, resources, or capabilities, it is impractical for us to provide an accurate amount of hours that will be required for the services requested or a not-to-exceed limit on fees and expenses charged. We will rely on you to provide us with a copy of approved purchase orders, containing estimated fees and expenses, monitor the cumulative fees and expenses charged, and notify us if and when the cumulative amount approaches the total appropriated level estimated. You also agree to provide sufficient appropriation for all services requested prior to the services being performed. For purposes of purchase order preparation, we estimate the annual cost for the initial services requested to be \$9,500.

The term of this engagement is a period from July 1, 2020 through June 30, 2021. Crawford & Associates may perform additional services upon receipt of a formal request from management or the governing body with terms and conditions that are acceptable to both parties.

The agreements and undertakings contained in this engagement letter, shall survive the completion or termination of this engagement.

Acceptance

Please indicate your acceptance of this agreement by signing in the space provided below and returning this engagement letter to us. A duplicate copy of this engagement letter is provided for your records. We look forward to a continuing professional relationship with the Town of Carlton Landing.

Respectfully submitted and agreed to by,


Frank Crawford
Crawford and Associates, P.C.



Efrink and Associates, PLLC

Certified Public Accountants

June 8, 2020

To the Honorable Mayor, and Town Board of Trustees

Town of Carlton Landing

55 Boardwalk

Carlton Landing, Oklahoma 74332

We are pleased to confirm our understanding of the services we are to provide Town of Carlton Landing, Oklahoma (the "Town") for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedule - General Fund

We will also compile the Estimate of Needs for the fiscal year ended June 30, 2020 and prepare the Annual Survey of City and Town Finances (SAI 2643) for the fiscal year ended June 30, 2020 in a form prescribed by the Oklahoma State Auditor and Inspector. A compilation is limited to presenting in the prescribed form information that is representative of the Town of Carlton Landing, Oklahoma's management. We will not audit or review the Estimate of Needs or Annual Survey of City and Town Finances and, accordingly, will not express an opinion or any other form of assurance on them.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of

3119 E 87th Street
Tulsa, OK, 74137

Members of the AICPA and OSCPA



918-361-2133

anne.elfrink@CPA.com

Government and Nonprofit Auditing

America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town's financial statements. Our report will be addressed to the Board of Trustees of the Town of Carlton Landing, Oklahoma. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as

auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Town of Carlton Landing in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for

implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views

on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Elfrink and Associates, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Oklahoma State Auditor and Inspector or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Elfrink and Associates, PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oklahoma State Auditor and Inspector. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 1, 2020 and to issue our reports no later than December 31, 2020. Anne Elfrink is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$6,000 (\$5,500 for the audit and \$500 for the Estimate of Needs). If the Town elects to engage another accountant to prepare the financial statements, we will reduce our audit fee by \$1,000.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. Invoices more than 45 days past due will be assessed a finance charge at the rate of 6% per annum from the date of the invoice. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Town of Carlton Landing, Oklahoma and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Elfrink and Associates, PLLC

Elfrink and Associates, PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Town of Carlton Landing, Oklahoma.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

RESOLUTION 2020-06-

RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF CARLTON LANDING ADOPTING ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA (U.S. GAAP) IN LIEU OF A MODIFIED CASH BASIS OF ACCOUNTING (SPECIAL PURPOSE FRAMEWORK) FOR EXTERNAL FINANCIAL STATEMENT REPORTING.

WHEREAS, the Town of Carlton Landing has operated and reported externally under the modified cash basis of accounting; and

WHEREAS, adopting GAAP for external financial reporting would provide that the Town's financial accounting system and external reporting would adhere to established rules and regulations as set by the Governmental Accounting Standards Board; and

WHEREAS, preparing external financial reports in compliance with GAAP will establish greater accountability and transparency between the Town and its citizens, legislative and oversight bodies, investors, and creditors.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF CARLTON LANDING that effective July 1, 2020 the Town of Carlton Landing shall adopt and adhere to the Generally Accepted Accounting Principles as set by the Governmental Accounting Standards Board for its external financial reporting.

APPROVED by the Board of Trustees and SIGNED by the Mayor of Carlton Landing, Oklahoma this 20th day of June, 2020.

Mayor

ATTEST:

Town Clerk - Treasurer

Town of Carlton Landing

Resolution _____

A RESOLUTION APPROVING AND ACCEPTING THE PAVILION AND COMMUNITY CENTER LAND TRANSFER AGREEMENT (QUIT CLAIM DEED) BY AND BETWEEN HUMPHREYS PARTNERS 2009 LLC AND THE TOWN OF CARLTON LANDING, OKLAHOMA

WHEREAS, the Town of Carlton Landing ("Town") has elected to develop a Pavilion and Community Center; and

WHEREAS, the Town plans to use monies obtained from the sale of GO Bond Series 2017 to in payment for construction of the Town Green and the Beach at the Town Green; and

WHEREAS, the Town must own the property on which improvements are made with monies obtained through the sale of GO Bonds; and

WHEREAS, Humphreys Partners 2009 LLC hereby transfers to the Town, the property on which the Pavilion and Community Center is to be developed.

NOW THEREFORE, BE IT RESOLVED by the Town of Carlton Landing Board of Trustees that:

The Pavilion and Community Center Transfer Agreement by and between Humphreys Partners 2009 LLC and the Town of Carlton Landing, is hereby approved and adopted.

Mayor

Attest:

Town Clerk - Treasurer

Draft

PROJECT PLANNING AND MANAGEMENT SERVICES AGREEMENT

Town of Carlton Landing

This Contract for Project Management Services (the "Contract") entered into this ____ day of _____ **2020**, (the "Effective Date") by and between **The Town of Carlton Landing** (the "Owner"), and **New Town Development, LLC** (the "Manager"), an Oklahoma Limited Liability Corporation.

1. **THE WORK:** The Manager agrees to serve as General Project Manager for the Owner. The term "Work" shall be defined as providing the following services:

Pre-Development Services.

1. Assist in developing a project scope for each individual project
2. Assist in acquiring Architectural, Planning, and Engineering Services for project implementation.
3. Assist in obtaining any permits and or authorizations from the proper agency (Local, State Federal).

Construction Management/General Contract Services

4. Oversight and management of the Consultant(s), Contractor(s), and Vendor(s) required for project completion.
5. Oversee project bidding and contract preparation.
6. Review and approve invoices submitted for payment by the Town.
7. Plan Review and Inspection of work as completed.
8. Assist in obtaining easement(s) from affected Property Owners, if necessary.
9. Prepare reports as needed or requested.
10. Assist in Preparing and or reviewing contractor contracts, invoices for Town approval.

1.a. The Manager is not precluded from and may quote/bid to serve as general contractor or a Construction Manager along with any other qualified contractor, sub-contractor, etc. for any work that quotes or bids are required and New Town Development is qualified/licensed to perform

In the event the Manager is awarded a contract to serve as General Contractor or Construction Manager, Pre-Development Services shall be closed and invoiced for payment for work performed to contract award date. Construction Management/General Contract Services performed and or to be performed under this Agreement shall be incorporated into the awarded contract

In the event the Manager is not awarded a contract to serve as General Contractor or Construction Manager all services performed shall be invoiced and paid pursuant to this Agreement

2. **CONTRACT AMOUNT:** A project specific scope will be prepared for individual projects for approval by the Town Administrator. Billing rates will be per Exhibit A- Fee Schedule.
3. **BREACH OF AGREEMENT:** If Owner determines that the Manager has acted or not acted in a way that results in the failure to perform under this Contract (the "Breach"), then Owner may provide the Manager with a written notice of violation which specifically defines the Breach. The Manager shall then have up to five (5) days to cure the Breach as defined in the notice. If the Manager is unable or unwilling to cure the Breach, then Owner may terminate this Contract and complete the Work itself or cause the Work to be completed by others. Any monies due to the Manager up to the notice date shall be due to the Manager, but the remainder of the Contract Amount shall be the sole property of Owner.

1. TERM of AGREEMENT: The initial term of agreement shall be one (1) year and may be automatically renewed for four (4) additional one (1) year terms under the same terms and conditions without modification, unless Notice is provided by either party not to renew.
2. CONTRACT TERMINATION: Owner shall have the right to cancel this Agreement at any time prior to the completion of the Work upon giving ten (10) days written notice to the Manager. Should Owner so elect to cancel, and Manager is not in breach hereunder, Owner shall promptly pay Manager the actual cost of labor and materials furnished to the notice date.
3. PROGRESS PAYMENTS: Progress Payments should be invoiced no later than the second Friday of the month for payment. Owner agrees to make payment within fifteen (15) days of approval.
4. INDEPENDENT MANAGER: The Manager, being an independent Manager, agrees to furnish all labor, materials (if specified), machinery, tools and all other items necessary to or required to perform the Work in a professional workmanlike manner.
5. LIEN WAIVERS: If requested, the Manager agrees to require that subcontractors provide lien waivers from labor and material suppliers evidencing payment of all financial responsibilities for the Improvements. In lieu of lien waivers, if acceptable to Owner, the Manager may require that subcontractors provide a Payment Bond or Certification certifying that all labor and materials pertaining to the Improvements have been paid in full.
6. INDEMNIFICATION: Manager hereby expressly binds itself to indemnify and save Owner, and Town of Carlton Landing (collectively, the "Indemnitees") from all claims, suits and actions of every kind and description which may be brought against the Indemnitees on account of any Injunction or damages received, sustained, or claimed by any party or parties, or to any property, resulting from the acts or omissions of the Manager, employees, servants, agent or invitees of either in performing the Work. Owner is not responsible in any manner for the property of the Manager used to perform the Work or for the property of its employees or subcontractors engaged in performing the Work.
7. INSURANCE: The Manager agrees to carry and maintain primary and noncontributory insurance as described below:
 - a. Workers Compensation Insurance, which will fully comply with applicable law and Employer's Liability insurance with limits not less than \$1,000,000 per occurrence. The Manager will provide a valid waiver executed by its workers compensation insurance carrier of any right of subrogation against the Indemnitees for any injury to a covered employee working on the premises of the Project.
 - b. Comprehensive General Public Liability Insurance, occurrence form including Products and Completed Operations, Broad Form Property Damage, and Broad Form Contractual Liability covering the Manager's obligations and liabilities under the Contract as follows: \$1,000,000 per occurrence and \$2,000,000 aggregate.
 - c. Automobile Liability Insurance covering owned, non-owned and hired vehicles used by the Manager with combined single limit of not less than \$1,000,000.

- d. The Manager will provide Certificates of Insurance reflecting the coverages required by the Contract. The certificates will specify the date when such insurance expires and will provide that all indemnitees will be given not less than thirty (30) days' written notice before cancellation or reduction of coverage to such insurance. Additionally, the Manager will give all indemnitees written notice of any reduction or material change in the insurance within thirty (30) days of such change.
 - e. All insurance policies except Workers Compensation will name the Indemnitees as Additional Insured.
 - f. The Manager will also provide certificates of insurance evidencing the Manager's Comprehensive General Liability coverage, including Blanket Contractual Liability, Completed Operations Products Liability and XCU coverage and all other coverage available under the Extended Business Liability Endorsement. Certificates are to also indicate that the General Liability policy provides coverage for the indemnification mentioned above.
8. LEGAL COMPLIANCE: The Manager agrees to perform the Work in compliance with all local, state and federal laws or applicable building codes. The Manager further agrees to observe all local, state and federal laws relating to the obstruction of roads, streets and alleys, and will maintain all signals, barriers and notices that may be necessary so as to adequately protect employees and all other persons. The Manager agrees to accept full responsibility for any citations issued as a result of Manager's failure to comply with all requirements of the Williams-Steiger Occupational Safety and Health Act of 1970, as amended. The Manager further agrees to remain in full compliance with requirements of the Williams-Steiger Occupational Safety and Health Act of 1970, as amended, at all times.
9. CONTROVERSIES OR CLAIMS: The parties agree that this contract is made and entered into in Pittsburg County, Oklahoma, and that Pittsburg County, Oklahoma has jurisdiction of the issues. Should controversies or claims arise, the parties agree to refer issues to mediation.
10. NOTIFICATION: The Manager will be responsible for notifying the proper public authorities for any inspection of his work necessary under State laws. Such fees charged for any necessary inspections will be the expense of and paid for by Owner. All Federal, State, City and other taxes or levies will be paid by the Manager and will be submitted to Owner for reimbursement. The Manager agrees to indemnify the Indemnitees from any losses or expenses incurred by the Manager's failure to comply with the above-mentioned ordinances or statutes. All testing required by the Manager will be at the expense of and paid for by the Manager.
11. ASSIGNMENT: Inasmuch as the Contract is made upon the Manager's personal qualifications and responsibility, and inasmuch as the payments to be made hereunder are intended to finance performance, the Manager agrees that it will not assign or otherwise transfer the Contract without first obtaining Owner's written consent; and any assignment without Owner's consent is null and void.
12. SURVIVAL OF CONTRACT: It is mutually agreed and understood that the Contract will be binding upon all parties hereto and their respective heirs, executors, or administrators.

The undersigned mutually agree to the terms defined herein.

Carlton Landing Economic Development Trust

New Town Development, LLC

By: _____

By:

Joanne Chinnici, Chairman Date

Michael Kerney, Owner

Date

Draft

Schedule A- Fee Schedule

New Town Development, LLC
Dba: Kerney Homes
Project Planning and Management Services
Billing Rates
Effective: June 17, 2020

	Project/Contract <u>Value</u> up to \$500K	Project/Contract <u>Value</u> \$500K-1M	Project/Contract <u>Value</u> \$1M+
Owner/Manager Administration	\$150/hr. \$50/hr.	\$135/hr. \$50/hr.	\$120/hr. \$50/hr.

Town of Carlton Landing

Budget Message

FY 2020-2021

Mayor and Trustees,

It is an honor and a privilege to be submitting my first full budget for your consideration and approval. The past year has seen some significant administrative and operational changes throughout Fiscal Year 19-20. The Board hiring me as the first Town Administrator; finding and establishing two Town Offices; establishing new policies; changing to a new financial software system; and adding additional funding sources - the Utility Tax, Use Tax and hopefully the passage of the Lodging Tax. FY 19-20 Budget projections have been less than projected, but we have been able to readily adjust and not impact services. While COVID-19 has impacted Town operations, allowing teleconferencing/videoconferencing of Town meetings, it has not negatively impacted our finances like other communities.

The FY 2020-2021 Budget follows the new format established with the new account structure and the Amended Budget. The estimate Sales Tax collection is projected to be \$80,000.00, which is \$40,000.00 less than FY 19-20. The reduced FY 20-21 Sales Tax projection is more in line with what the Town expects in FY 19-20. Sales Tax has declined each year for the past several years as building and development projects have slowed down. While the additional of Use Tax, the Utility Tax and possibly the Lodging Tax will not fully off-set the decline in Sales Tax, they will serve as a buffer and grow as the Town continues to grow. They will also provide a little more stability to the Town's Revenues; however, as long as Sales Tax is the primary revenue source for operation the Town's annual revenues will be subject to ups and downs.

The Tax Increment Financing District continues to grow at a rate larger than debt service projections.

The proposed Budget for FY 20-21 is a balanced budget without using Balance Forward/Carryover to balance. The funds being carried over are directly tied to the GO Bond project which is not going to be completed in FY 19-20. To use the FY 19-20 Funds in FY 20-21 they need to be appropriated so then they can be spent on the project in FY 20-21.

Other Highlights of the proposed FY 20-21 Budget include:

- Included Funds for Administrative Dues, Memberships, Training
- Included Funds for Office Cleaning
- Included Funds to establish Codification of the Towns Ordinances, self-publishing
- Included Funds for Trustee and or Mayor to attend OML Conference and Mayors Conference

- Included funds to enhance Town website – allow forms/permits to submitted and payments made online.

Key Projects for the proposed FY 20-21 Budget Include:

- Community Center Facility
- Alley Improvements
- Stephens Road Extension
- Street Light Plan and pilot project
- Extend hiking/walking trails
- Expand features at Nature Center Playground
- Marina Relocation

The Budget has been prepared in accordance with the Oklahoma Municipal Budget Act, Title 11 Oklahoma Statutes.

Respectfully Submitted,

J. Gregory Buckley
Town Administrator

General Fund
Statement of Revenue and Expenditures

Acct	Current Period Jul 2019 Jun 2020 Actual	Year-To-Date Jul 2019 Jun 2020 Actual	Annual Budget Jul 2019 Jun 2020	Annual Budget Jul 2019 Jun 2020 Variance	Jul 2019 Jun 2020 Percent of Budget
Revenue & Expenditures					
Revenue					
Non-Departmental Revenues					
3999 Fund Balance Carryover	0.00	0.00	153,505.00	153,505.00	0.0%
4000 Sales Tax	75,834.86	75,834.86	120,000.00	44,165.14	63.2%
4005 Use Tax	1,877.21	1,877.21	1,000.00	(877.21)	187.7%
4010 Utility Tax	3,280.31	3,280.31	1,000.00	(2,280.31)	328.0%
4015 Pittsburgh County Sinking Fund	41,141.93	41,141.93	34,000.00	(7,141.93)	121.0%
4100 Building Permits/Inspection Fe	1,022.00	1,022.00	35,000.00	33,978.00	2.9%
4105 Business License and Permits	6,700.60	6,700.60	0.00	(6,700.60)	0.0%
9002 Transfer IN from TIF	0.00	0.00	99,404.00	99,404.00	0.0%
Non-Departmental Revenues Totals	\$129,856.91	\$129,856.91	\$443,909.00	\$314,052.09	
Administration					
4500 Miscellaneous Revenue	19.89	19.89	0.00	(19.89)	0.0%
Administration Totals	\$19.89	\$19.89	\$0.00	(\$19.89)	
Revenue	\$129,876.80	\$129,876.80	\$443,909.00	\$314,032.20	
Gross Profit	\$129,876.80	\$129,876.80	\$443,909.00	\$0.00	
Expenses					
Administration					
5000 Salaries	25,859.96	25,859.96	86,200.00	60,340.04	30.0%
5010 Social Security	2,744.33	2,744.33	6,594.30	3,849.97	41.6%
5015 Unemployment Tax	0.00	0.00	1,724.00	1,724.00	0.0%
5020 Employer Paid Insurance	4,185.48	4,185.48	16,800.00	12,614.52	24.9%
5025 Employer Retirement Contributi	7,054.34	7,054.34	8,620.00	1,565.66	81.8%
5030 Vehicle/Cell Allowance	974.55	974.55	3,600.00	2,625.45	27.1%
5500 Office Supplies	0.00	0.00	1,200.00	1,200.00	0.0%
6000 Utilities	510.00	510.00	1,800.00	1,290.00	28.3%
6005 Rent	4,000.00	4,000.00	6,000.00	2,000.00	66.7%
Administration Totals	\$45,328.66	\$45,328.66	\$132,538.30	\$87,209.64	
General Government					
5500 Office Supplies	291.53	291.53	8,000.00	7,708.47	3.6%
5520 Software Programs/ Services	1,413.15	1,413.15	0.00	(1,413.15)	0.0%
5530 Miscellaneous	321.95	321.95	1,900.00	1,578.05	16.9%
6000 Utilities	204.00	204.00	0.00	(204.00)	0.0%
6005 Rent	1,927.00	1,927.00	0.00	(1,927.00)	0.0%
6010 Publication & Notice Expense	2,136.08	2,136.08	1,500.00	(636.08)	142.4%
6015 Insurance	0.00	0.00	1,800.00	1,800.00	0.0%
6020 Professional Services	49,681.69	49,681.69	38,250.00	(11,431.69)	129.9%
6030 Community Support Agreement	2,000.00	2,000.00	6,000.00	4,000.00	33.3%
6035 Dues & Memberships	2,325.62	2,325.62	1,800.00	(525.62)	129.2%
6040 School, Training, Travel	226.39	226.39	800.00	573.61	28.3%
6045 Road Maintenance	131,195.00	131,195.00	9,800.00	(121,395.00)	1,338.7%
6050 Website Expense	528.70	528.70	1,000.00	471.30	52.9%
6055 Grant Match	0.00	0.00	42,000.00	42,000.00	0.0%
7010 Projects	0.00	0.00	153,504.51	153,504.51	0.0%
8000 GO Bond Payments	400.00	400.00	34,000.00	33,600.00	1.2%
8500 Interest Expense	12,400.00	12,400.00	0.00	(12,400.00)	0.0%
General Government Totals	\$205,051.11	\$205,051.11	\$300,354.51	\$95,303.40	
Expenses	\$250,379.77	\$250,379.77	\$432,892.81	\$182,513.04	
Revenue Less Expenditures	(\$120,502.97)	(\$120,502.97)	\$11,016.19	\$0.00	

6/17/2020
10:04 AM

General Fund
Statement of Revenue and Expenditures

Page 2 of 2

Acct	Current Period Jul 2019 Jun 2020 Actual	Year-To-Date Jul 2019 Jun 2020 Actual	Annual Budget Jul 2019 Jun 2020	Annual Budget Jul 2019 Jun 2020 Variance	Jul 2019 Jun 2020 Percent of Budget
Revenue & Expenditures					
Net Change in Fund Balance	(\$120,502.97)	(\$120,502.97)	\$11,016.19	\$0.00	
Fund Balances					
Beginning Fund Balance	4,801.67	4,801.67	0.00	0.00	0.0%
Net Change in Fund Balance	(120,502.97)	(120,502.97)	11,016.19	0.00	0.0%
Ending Fund Balance	226,241.43	226,241.43	0.00	0.00	0.0%

PROJECT PLANNING AND MANAGEMENT SERVICES AGREEMENT

Town of Carlton Landing

This Contract for Project Management Services (the "Contract") entered into this ____ day of _____ **2020**, (the "Effective Date") by and between **The Town of Carlton Landing** (the "Owner"), and **New Town Development, LLC** (the "Manager"), an Oklahoma Limited Liability Corporation.

1. **THE WORK:** The Manager agrees to serve as General Project Manager for the Owner. The term "Work" shall be defined as providing the following services:

Pre-Development Services.

1. Assist in developing a project scope for each individual project
2. Assist in acquiring Architectural, Planning, and Engineering Services for project implementation.
3. Assist in obtaining any permits and or authorizations from the proper agency (Local, State Federal).

Construction Management/General Contract Services

4. Oversight and management of the Consultant(s), Contractor(s), and Vendor(s) required for project completion.
5. Oversee project bidding and contract preparation.
6. Review and approve invoices submitted for payment by the Town.
7. Plan Review and Inspection of work as completed.
8. Assist in obtaining easement(s) from affected Property Owners, if necessary.
9. Prepare reports as needed or requested.
10. Assist in Preparing and or reviewing contractor contracts, invoices for Town approval.

1.a. The Manager is not precluded from and may quote/bid to serve as general contractor or a Construction Manager along with any other qualified contractor, sub-contractor, etc. for any work that quotes or bids are required and New Town Development is qualified/licensed to perform

In the event the Manager is awarded a contract to serve as General Contractor or Construction Manager, Pre-Development Services shall be closed and invoiced for payment for work performed to contract award date. Construction Management/General Contract Services performed and or to be performed under this Agreement shall be incorporated into the awarded contract

In the event the Manager is not awarded a contract to serve as General Contractor or Construction Manager all services performed shall be invoiced and paid pursuant to this Agreement

2. **CONTRACT AMOUNT:** A project specific scope will be prepared for individual projects for approval by the Town Administrator. Billing rates will be per Exhibit A- Fee Schedule.
3. **BREACH OF AGREEMENT:** If Owner determines that the Manager has acted or not acted in a way that results in the failure to perform under this Contract (the "Breach"), then Owner may provide the Manager with a written notice of violation which specifically defines the Breach. The Manager shall then have up to five (5) days to cure the Breach as defined in the notice. If the Manager is unable or unwilling to cure the Breach, then Owner may terminate this Contract and complete the Work itself or cause the Work to be completed by others. Any monies due to the Manager up to the notice date shall be due to the Manager, but the remainder of the Contract Amount shall be the sole property of Owner.

	TOWN OF CARLTON LANDING SALES TAX COLLECTIONS												
	<u>JULY</u>	<u>AUGUST</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MARCH</u>	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>	<u>TOTALS</u>
FY20	\$ 3,067.59	\$ 8,520.10	\$ 14,155.52	\$ 5,628.66	\$ 8,477.29	\$ 2,939.35	\$ 4,537.13	\$ 3,188.78	\$ 6,419.86	\$ 5,595.92	\$ 6,020.78	\$ 6,589.58	\$ 75,140.56
FY19	\$ 8,070.42	\$ 13,116.45	\$ 7,242.33	\$ 16,914.86	\$ 11,104.80	\$ 13,214.80	\$ 6,638.89	\$ 6,335.74	\$ 8,803.50	\$ 3,763.47	\$ 4,516.85	\$ 6,346.49	\$ 106,068.60
FY18	\$ 10,565.93	\$ 11,304.10	\$ 14,205.42	\$ 10,281.23	\$ 12,606.99	\$ 11,481.49	\$ 7,003.16	\$ 8,229.47	\$ 7,767.43	\$ 5,982.22	\$ 9,944.07	\$ 7,985.29	\$ 117,356.80
FY17	\$ 7,479.32	\$ 6,320.67	\$ 9,864.58	\$ 12,332.60	\$ 12,558.21	\$ 13,933.97	\$ 12,932.01	\$ 7,767.94	\$ 17,407.20	\$ 10,848.10	\$ 14,906.00	\$ 7,974.32	\$ 134,324.92

	USE TAX COLLECTIONS												
	<u>JULY</u>	<u>AUGUST</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MARCH</u>	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>	<u>TOTALS</u>
FY20									\$ 34.13	\$ 651.90	\$ 788.30	\$ 402.88	\$ 1,877.21
													77,017.77

Draft

**TOWN OF CARLTON LANDING
SPECIAL MEETING OF THE BOARD OF TRUSTEES**

Location: 60 Boardwalk, Carlton Landing, Oklahoma, also known as
the Carlton Landing Town Office
Friday, July 10, 2020 at 11:00 a.m.

This meeting shall include teleconference/videoconference participation.

Members attending remotely (videoconference/teleconference) shall be:

Mary Myrick (Video/teleconference)
Clay Chapman (Video/teleconference)
Chuck Mai (Video/teleconference)
Kris Brule (Video/teleconference)
Joanne Chinnici (Video/teleconference)
Members attending physically shall be:

Members of the Public who would like to participate via teleconference may call:

1 346-248-7799 or 1 669-900-6833

Meeting ID#: 771 267 8360#

There is no Participant ID so just hit #

MINUTES

1. Call to Order

The meeting was called to order at 11:03 a.m. with Mayor Chinnici presiding.

2. Roll Call

Mary Myrick (teleconference)
Kris Brule (teleconference)
Joanne Chinnici (teleconference)
Clay Chapman (teleconference)

Absent: Chuck Mai

3. Consider, discuss and approve the Town renting a mobile office trailer to serve as the Town Offices, anticipated site to be on the school property, or pursue a shared office space lease at the Real Estate/ Hospitality Office at 29 Water Street, or take any other appropriate action.

Discussion: Greg Buckley reviewed the budget supporting the rent of a mobile office. (See attached)

MOTION: A motion was made by Chinnici and seconded by Brule to approve renting a mobile office trailer to serve as the Town Office.

AYE: Chinnici, Myrick, Brule, Chapman

NAY: None

4. Consider, discuss and authorize Town Administrator to pursue and enter any contracts or agreements necessary to rent a Mobile Office Trailer and getting necessary utilities to the trailer, or take any other appropriate action.

MOTION: A motion was made by Chinnici and seconded by Brule to authorize Town Administrator to pursue and enter into contracts or agreements necessary to rent a Mobile Office Trailer.

AYE: Chinnici, Myrick, Brule, Chapman

NAY: None

5. Adjournment:

There being no further business, a motion was made and seconded to adjourn the meeting at 11:18 a.m., July 10, 2020

Mayor

Attest:

Town Clerk

GENERAL FUND - Budget Supplement Information - FY 20-21

Ledger ID	Ledger Description	Budgeted FY 20-21	Budgeted FY 20-21	
Non-Departmental Revenue				
01-00-1000-00	Sale Tax	\$ 80,000.00	\$ 80,000.00	
01-00-1005-00	Use Tax	\$ 7,200.00	\$ 7,200.00	
01-00-1010-00	Utility Tax	\$ 8,000.00	\$ 8,000.00	
01-00-1015-00	Lodging Tax	\$ 5,000.00	\$ 5,000.00	
01-00-1015-00	Pittsburgh County Sinking Fund Receipts	\$ 58,790.00	\$ 58,790.00	
01-00-1100-00	Building Permits/Inspection Fees	\$ 15,000.00	\$ 15,000.00	
01-00-1105-00	Business License and Permits	\$ 200.00	\$ 200.00	
01-00-9001-00	Transfer IN from CLEDT			
01-00-9002-00	Transfer IN from TIF	\$105,364.55	\$111,458.30	
	Balance Forward/Carry-over	\$77,917.47	\$77,917.47	
	TOTAL AVAILABLE REVENUES	\$357,472.02	\$363,565.77	
Administration				
<u>Personal Services</u>				
01-10-4000-00	Salaries	\$ 87,924.00	\$ 87,924.00	
01-10-4005-00	Overtime			
01-10-4010-00	Social Security	\$ 6,726.19	\$ 6,726.19	
01-10-4015-00	Unemployment Tax	\$ 1,758.48	\$ 1,758.48	
01-10-4020-00	Employer Paid Insurance	\$ 17,205.00	\$ 17,205.00	
01-10-4025-00	Employer Retirement Contribution	\$ 8,792.40	\$ 8,792.40	
01-10-4030-00	Vehicle/Cell Allowance	\$ 3,600.00	\$ 3,600.00	
	SUB TOTAL	\$ 126,006.07	\$ 126,006.07	
<u>Materials & Supplies</u>				
01-10-5000-00	Office Supplies	\$ 600.00	\$ 600.00	
	SUB TOTAL	\$ 600.00	\$ 600.00	
<u>Other Services</u>				
01-10-6000-00	Utilities	\$ 1,500.00	\$ 7,825.00	Internet, Phone, office cleaning (960)
01-10-6005-00	Rent	\$ 7,200.00	\$ 9,000.00	Office Rent
01-10-6035-00	Dues & Memberships	\$ 1,180.00	\$ 1,180.00	ICMA, CMAO, Clerk Treas.
01-10-6040-00	School, Training, Travel	\$ 4,000.00	\$ 4,000.00	CMAO, ICMA, OML, Clerk Treas. Misc.
	SUB TOTAL	\$ 13,880.00	\$ 22,005.00	
<u>Capital Outlay</u>				
	SUB TOTAL			
<u>Debt Service</u>				
	SUB TOTAL			
	DEPT TOTAL	\$ 140,486.07	\$ 148,611.07	
		75% 25%	75% 25%	
		\$ 105,364.55	\$ 111,458.30	\$ 37,152.77
General Government				
<u>Personal Services</u>				
	SUB TOTAL			
<u>Materials & Supplies</u>				
01-15-5000-00	Office Supplies	\$ 1,500.00	\$ 1,500.00	
01-15-5020-00	Software Programs/ Services	\$ 6,372.70	\$ 6,372.70	CAS, RedWing
01-15-5030-00	Miscellaneous - Fees, Events, Activities	\$ 600.00	\$ 600.00	
	SUB TOTAL	\$ 8,472.70	\$ 8,472.70	
<u>Other Services</u>				
01-15-6005-00	Rent			
01-15-6010-00	Publication & Notice Expense	\$ 2,500.00	\$ 2,500.00	Notice in Paper, Codification (\$1,000)
01-15-6015-00	Insurance	\$ 1,800.00	\$ 1,800.00	
01-15-6020-00	Professional Services	\$ 40,000.00	\$ 40,000.00	Audit, Fin Officer, Home Inspections, Town Atty, Legal Fees- ED,
01-15-6025-00	Contracts & Leases			
01-15-6030-00	Community Support Agreements	\$ 6,000.00	\$ 6,000.00	
01-15-6035-00	Dues & Memberships	\$ 1,079.00	\$ 1,079.00	OML OMMS
01-15-6040-00	School, Training, Travel	\$ 2,000.00	\$ 2,000.00	OML, Mayor Conference
01-15-6045-00	Road and Trail Maintenance	\$ 9,800.00	\$ 9,800.00	Tail Maint/Mowing, Road Maint.
01-15-6050-00	Website Expense	\$ 2,500.00	\$ 2,500.00	Website Expense, Web Improvements
01-15-6055-00	Grant Match			
	SUB TOTAL	\$ 65,679.00	\$ 65,679.00	
<u>Capital Outlay</u>				
01-15-7010-00	Projects	\$ 77,917.47	\$ 77,917.47	Street Light Project
	SUB TOTAL	\$ 77,917.47	\$ 77,917.47	

Ledger ID	Ledger Description	Budgeted <u>FY 20-21</u>	Budgeted <u>FY 20-21</u>
<u>Debt Service</u>			
01-15-8000-00	GO Bond Payments	\$ 58,790.00	\$ 58,790.00 17- \$32,000, 18 - \$13,600, 20- \$13,190
	SUB TOTAL	\$ 58,790.00	\$ 58,790.00
<u>Transfers - Out</u>			
01-15-9501-00	Transfer OUT to CLEDT		
01-15-9503-00	Transfer OUT to RESERVE Fund		
	DEPT. TOTAL	\$ 210,859.17	\$ 210,859.17
	TOTAL EXPENSES	\$ 351,345.23	\$ 359,470.23
	YEAR END FUND BALANCE	\$6,126.79	\$4,095.54
	RESERVE	\$ 87,836.31	\$ 89,867.56

Draft

Item No. _____

Date: July 18, 2020

AGENDA ITEM COMMENTARY

ITEM TITLE: Consider, discuss and approve Ordinance 2020-07-__ amending Ordinance 2020-04-03 regarding the use of fireworks within the Town of Carlton Landing, Oklahoma; providing definitions; and setting forth conditions regarding discharging of fireworks, permit requirements to discharge fireworks, sales of fireworks, licensing to sell fireworks, insurance requirements; violation and penalty for violation of this Ordinance; and declaring an emergency, or take any other appropriate action.

INITIATOR: Greg Buckley, Town Administrator, Mayor Chinnici

STAFF INFORMATION SOURCE: Greg Buckley, Town Administrator

BACKGROUND: The Town Board of Trustees approved Ordinance 2020-04-03 establishing certain rules and regulations for the discharge of fireworks within the Town of Carlton Landing. July 2020 was the first period for the enactment of the new rules. Many residents obtained fireworks permits this season and appeared to comply with the rules and regulations of the Fireworks Ordinance. The changes to Ordinance 2020-04-03 are basically related to amending fireworks discharge within the residential area(s). The changes remove discharge of fireworks within the residential areas or within five hundred (500) feet of any residential neighborhood. Novelty fireworks and sparklers are exempt. The other main change is allowing fireworks to be discharged or displayed twenty-four (24) hours prior to and on July 4th.

FUNDING: None

EXHIBITS: Fireworks Ordinance

RECOMMENDED ACTION: Approve Ordinance 2020-07__ regarding the use of fireworks within the Town of Carlton Landing, Oklahoma; providing definitions; and setting forth conditions regarding discharging of fireworks, permit requirements to discharge fireworks, sales of fireworks, licensing to sell fireworks, insurance requirements; violation and penalty for violation of this Ordinance.

TOWN OF CARLTON LANDING

ORDINANCE NO. 2020-07-___

AN ORDINANCE REGARDING THE USE OF FIREWORKS WITHIN THE TOWN OF CARLTON LANDING, OKLAHOMA; PROVIDING DEFINITIONS; AND SETTING FORTH CONDITIONS REGARDING DISCHARGING OF FIREWORKS, PERMIT REQUIREMENTS TO DISCHARGE FIREWORKS, SALES OF FIREWORKS, LICENSING TO SELL FIREWORKS, INSURANCE REQUIREMENTS; VIOLATION AND PENALTY FOR VIOLATION OF THIS ORDINANCE; AND DECLARING AN EMERGENCY

DEFINITION OF TERMS USED IN THIS ORDINANCE

- Distributor:** Any person who sells fireworks and novelties to other distributors, wholesalers, or retailers for resale or provides them as part of a pyrotechnic display service in the state of Oklahoma
- Fireworks:** Any composition of device for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation, and which are further described as consumer fireworks 1.4G, display fireworks 1.3G, articles pyrotechnic 1.4G or 1.4S as defined by the United States Department of Transportation (DOT) title 49, CFR. The term "consumer fireworks" shall not include toy cap pistols and caps, blank cartridges, railroad flares, model rockets, or any novelty.
- Local Nonprofit Retailer:** Any group or organization that is domiciled within the corporate limits of the Town of Carlton Landing and is a valid 501(c)(3) with the state of Oklahoma
- Novelty:** A device containing small amounts of pyrotechnic and/or explosive composition. Such devices produce limited visible or audible effects.
- Retailer:** Any person who purchases fireworks and novelties for resale to consumers only
- Wholesaler:** Any person who purchases fireworks and novelties for resale to retailers and consumers only

ORDINANCE

Whereas, The Board of Trustees of the Town of Carlton Landing, Oklahoma wish to provide for the safety and well-being of the Citizens and guests of Carlton Landing; and

Whereas, Discharge of fireworks is a dangerous undertaking; and

Whereas, The Board of Trustees of the Town of Carlton Landing wish to regulate the discharge of fireworks in order to maintain a safe environment for the general public within the boundaries of the Town of Carlton Landing; and

Whereas, The Board of Trustees of Carlton Landing, Oklahoma deems it to be in the best interests and safety of the citizens to establish regulations regarding the use and sale of fireworks within the town of Carlton Landing

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF CARLTON LANDING, OKLAHOMA:

SECTION 1: DISCHARGING OF FIREWORKS RESTRICTED; EXCEPTIONS

- A. Persons within the corporate limits may use or otherwise discharge only class C fireworks (See DOT regulations), PROVIDED the following conditions are met:

Dates and Times Allowed:

1. Residential Areas

- a. No fireworks may be discharged or displayed within the residential area and or within five hundred feet (500) of any housing neighborhood. Sparklers and novelty fireworks shall be exempt from this restriction and allowed twenty-four hours prior to July 4 and July 4th between 9:00 am and 10:30 pm.

2. Overlook and Town Green Areas

- a. Twenty-four hours (24) prior to July 4 and July 4 between the hours of Noon (12:00) p.m. and ten thirty o'clock (10:30) p.m., except on July 4
- b. ~~July 4 of each year between the hours of Ten o'clock (10:00) a.m. and Twelve o'clock (12:00) midnight, and~~
- c. December 31st of each year between the hours of Nine o'clock (9:00) p.m. and Twelve Thirty o'clock (12:30) a.m. on January 1st of the New Year.

- B. Fireworks must be discharged on a noncombustible surface of sufficient size to contain the entire ground portion of the display and not closer than five one hundred (500) feet from any permanent structure.

- C. An adult person over the age of twenty-one (21) wishing to discharge fireworks shall obtain a permit from the Town of Carlton Landing at a cost of twenty-five dollars (\$25.00). Said permit shall identify the adult in charge of this use by name, address, and also shall identify the proposed location on the permit holder's property where the fireworks shall be detonated or common area to be used.

Applications for said permits shall be made available during normal business hours from May 1st through July 3rd, and from December 15th, through December 30th of any given year. Permits are valid only for the period of issuance.

D. The adult permit holder in charge of the fireworks use must be physically present for any household member to discharge the fireworks and that adult must be within seventy-five (75) feet of the point of display. The adult supervisor must have the permit posted in a place of prominence **or with them** during the discharge of the fireworks for examination by any law enforcement officer of the Town of Carlton Landing. The permit holder is further responsible for removing any debris caused by any person discharging fireworks under the permit. Failure to remove the debris shall be punishable by a fine and cost of any repair resulting from the use of the Fireworks.

E. ~~Private persons~~ **Fireworks** may **NOT** ~~not be~~ used or discharged ~~fireworks~~ on any public street, lane, alley, sidewalk, public easement, public property, **park area, green belt**, or property generally used and accessible to the general public.

F. In the event that the governor of the State of Oklahoma, County Emergency Management Director, or Fire Chief calls a red flag fire alert or burn ban for the area encompassing the Town of Carlton Landing, Oklahoma, and/or the Town of Carlton Landing fire department determines that the Town of Carlton Landing is in fire danger due to the weather conditions, the Town Administrator may declare the use of fireworks illegal and all fireworks permits to be void during the emergency period. Permit fees will be refunded for that period.

G. Permission for the presentation of public display of fireworks by responsible persons or organizations shall be allowed at any time during the year provided that said person or organization obtains a permit as follows:

1. An adult person over the age of twenty-one (21) shall obtain a permit from the Town of Carlton Landing at a cost of one hundred dollars (\$100.00). Said permit shall identify the company or organization name along with the company's physical and mailing addresses, location of the display, and the name of the contact person responsible for the event with his/her phone number and date of display.
2. All public displays shall be required to comply with the requirements of the Carlton Landing Fire Department and National Fire Protection Act (NFPA) 1123 or 1126 as appropriate.
3. The permit fee may be waived by the Town Administrator of Carlton Landing or his/her designee, upon written request from the company or organization requesting the permit.
4. Permits must be available for inspection by the Town at all times during the display, including setup and teardown of the launch site and staging area.

SECTION 2: SALES

A. Any sale of fireworks to a consumer by a retailer shall be subject to the levy and collection of state and city sales tax pursuant to the provisions of the Oklahoma state tax code and this code.

B. The sale or display for sale of fireworks shall be unlawful within the Town of Carlton Landing unless the following conditions are met:

1. The sale of fireworks shall be made from a freestanding structure which complies with the building standard of Carlton Landing. The structure may be on site only from May 1st to July 7th of each calendar year. the structure shall be located no less than one hundred feet (100') from any structure owned by a third party or from any area where combustible material is stored. The structure must be located within a commercial or agricultural district as defined by Town zoning ordinance.
2. Distributors and wholesalers may sell fireworks to residents and nonresidents of the State of Oklahoma from May 1st until July 7th of each year.
3. Retailers may only sell fireworks to resident and nonresidents of the State of Oklahoma from June 15th to July 5th of each calendar year.

C. Conditions of Sales:

1. A salesclerk must be on duty to serve the consumer at the time of purchase.
2. All fireworks offered for retail sale must at all times be protected from direct contact and handling by the public. Entry within those structures aforementioned shall be forbidden to the public.
3. Self-serve or marketing where retail customers are allowed to move among stocks of fireworks or serve themselves from fireworks stock or displays is strictly prohibited.
4. All fireworks storage and sales areas shall be conspicuously posted with signs reading: "FIREWORKS-NO SMOKING".
5. The owner or vendor shall maintain licenses and insurance on each location as provided in this ordinance.
6. Mail order sales to consumers are prohibited through any medium of either interstate or intrastate commerce.
7. Sales of fireworks may only be made at properly licensed retail locations within the Town of Carlton Landing Limits.

SECTION 3: LICENSES AND INSURANCE REQUIRED

A. State and Local Licenses: Any person operating a retail location where fireworks are sold directly to the consumer shall be required to purchase a retail fireworks license from the state and an itinerant vendor license from the Town of Carlton Landing.

B. Premises Liability Insurance: The Town of Carlton Landing shall not issue an itinerant vendor license to an applicant without proof of premises liability insurance in the amount of five hundred thousand dollars (\$500,000.00).

C. Application and Insurance Filed with the Town of Carlton Landing: The license application and proof of insurance shall be kept on file by the Town of Carlton Landing for at least two (2) years.

D. Posting of Licenses: Both the retail fireworks license and the itinerant vendor license shall be conspicuously posted in the immediate vicinity of the sales operation and shall be immediately available for examination by the public or any enforcement officer.

E. Licenses Nontransferable: No license provided for herein shall be transferable nor shall any person be permitted to operate under a license granted to another person.

F. License Fees:

1. Distributors or wholesalers shall be required to pay a license fee of two thousand five hundred dollars (\$2500.00) plus five percent (5%) of the gross sales of fireworks to the Town of Carlton Landing. Sales for the period from June 15th through July 6th shall be exempt from the five percent (5%) fee.

2. Retailers shall be required to pay a license fee of five hundred dollars (\$500.00) which shall be due and payable to the Town of Carlton Landing prior to opening for business for the sale of fireworks. They must also present to the Town an Oklahoma sales tax permit with identification number. All local nonprofit retailers shall be required to pay a license fee of one hundred dollars (\$100.00) to the Town prior to opening for business for the sale of fireworks, and they must also present to the Town a sales tax permit with identification number for Oklahoma tax commission reporting purposes.

G. Licensing Requirements:

1. Upon application for a license, the applicant shall provide the Clerk of the Town of Carlton Landing (or his/her designee) the location of the proposed retail outlet, proof of the age of the applicant, evidence of all licenses and insurances required by Oklahoma State law, and an affidavit signed by the applicant stating that they have read this Ordinance, will comply with the same, will comply with all applicable Oklahoma state and federal laws and regulations pertaining to the sale of fireworks, and will comply with such regulations as the Carlton Landing building inspector and/or fire chief shall reasonably require for the protection and benefit of the public.

2. Each applicant shall provide written consent from the owner of the property on which he/she will be selling. The consent to operate on such property must be signed and dated within the year of application.

3. The license holder shall be responsible for the safe operation of the retail sales of fireworks to the public and shall be at least twenty-one (21) years of age.

SECTION 4: VIOLATION AND PENALTY

Failure to obey the provisions of this Ordinance shall constitute an offense and be punishable as a misdemeanor. Each violation whether by section, item, or day shall be considered a separate offense and each such offense shall be punishable by a fine of two hundred dollars (\$200.00) plus costs.

EMERGENCY CLAUSE:

It being immediately necessary for the preservation of the public peace, health and safety of the Town of Carlton Landing, Oklahoma, and the inhabitants thereof, an emergency is hereby declared to exist. By reason whereof it is necessary that this ordinance shall go into full effect and be of force immediately upon its passage.

This ordinance shall go into effect on the

PASSED by the Board of Trustees of the Town of Carlton Landing, Oklahoma, on the day of.

SIGNED by the Mayor of the Town of Carlton Landing, Oklahoma, on

Mayor

ATTEST:
(SEAL)

Town Clerk

Item No. _____

Date: July 18, 2020

AGENDA ITEM COMMENTARY

ITEM TITLE: Consider, discuss and approve Ordinance 2020-07- __ amending Ordinance 2020-04-01 relating to finance and taxation; and providing the Oklahoma Tax Commission to administer and collect the Lodging Tax. Providing that if any part or parts hereof be held invalid or ineffective the remaining portions shall not be affected, or take any other appropriate action.

INITIATOR: Greg Buckley, Town Administrator,

STAFF INFORMATION SOURCE: Greg Buckley, Town Administrator

BACKGROUND: Ordinance 2020-04-01 established a Lodging Tax for the Town of Carlton Landing which was approved by the voters on June 30, 2020. Administrations intent for the collecting of the Lodging Tax was to contract with the Oklahoma Tax Commission (OTC). While the original Ordinance was drafted with input from the OTC and from other Cities Lodging Tax Ordinances which contract with OTC for collection of Lodging Tax some provisions are not in line with what the OTC prefers. The language changes proposed are administrative in nature and only deal with clarifying that the Oklahoma Tax Commission is the authority to collect and oversee the collection of Carlton Landing Lodging Tax.

Ordinance 2020-04-01 allows for administrative and operational changes without a vote of the people. When I submitted the voter approved Ordinance to the OTC to begin the process for entering into an Agreement with them for collection, they informed me we needed a few amendments to the Ordinance. The recommended changes only reflect those changes requested by the Oklahoma Tax Commission.

FUNDING: None

EXHIBITS: Lodging Tax Ordinance,

RECOMMENDED ACTION: Approve Ordinance_____ relating to finance and taxation; Enacting new provisions of the Carlton Landing Town Code, Sections 1 through 29, Lodging/Hotel/Motel Tax Code; Providing that if any part or parts hereof be held invalid or ineffective the remaining portions shall not be affected; Providing for an effective date

Town of Carlton Landing

Ordinance No. 2020-07-__

An Ordinance relating to finance and taxation amending Ordinance 2020-04-01 relating to finance and taxation; and providing the Oklahoma Tax Commission to administer and collect the Lodging Tax. Providing that if any part or parts hereof be held invalid or ineffective the remaining portions shall not be affected; Providing for an effective date;

Ordinance

Be it ordained by the Town Board of Trustees of the Town of Carlton Landing, Oklahoma, that the provisions of this Ordinance shall become and be made a part of the code of ordinances of the Town of Carlton Landing, Oklahoma, and the sections of this ordinance may be renumbered to accomplish this intention:

SECTION 1. - CITATION.

This article shall be known and cited as "Town of Carlton Landing Lodging/Hotel Tax Ordinance."

SECTION 2. - DEFINITIONS.

The following words, terms and phrases, when used in this article, shall have the meanings described to them in this section, except where the context clearly indicates a different meaning:

TOWN ADMINISTRATOR: shall mean the person holding the position of Town Administrator within the town or the Administrator's designated representative.

HOTEL: shall mean any building or building structure, trailer, or other facility in which the public may, for consideration, obtain sleeping accommodations in which five or more rooms are used for the accommodation of such guests, whether such rooms are in one or in several structures. This term shall include hotels, apartment hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, trailer houses, trailer motels, dormitory space where bed space is rented to individuals or groups, apartments not occupied by "permanent residents," and all other facilities where rooms or sleeping facilities or space are furnished for a consideration. The term shall not include hospitals, sanitariums, assisted living centers or nursing homes, ~~nor shall this term affect permanent resident facilities as defined below for residents for terms in excess of 30 days.~~

OCCUPANCY: shall mean the use or possession, or the right to the use or possession, of any room or rooms in a hotel, or the right to use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room.

OCCUPANT: shall mean a person, who for a consideration, uses, possesses or has the right to the use or possession of any room or rooms in a hotel under lease, concession, permit, right to access, license to use, or other agreement.

OPERATOR: shall mean any person operating a hotel in this city, including but not limited to, the owner, proprietor, lessee, sublessee, mortgagee in possession, licensee, manager or similar agent, or any other person otherwise operating such hotel.

PERMANENT RESIDENT: shall mean any occupant who has or shall have the right of occupancy of any room in a hotel/motel for at least 30 consecutive days during the calendar year or preceding year.

RENT: shall mean the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also any amount for which credit is allowed by the operator to the occupant, without any reduction therefrom whatsoever.

RETURN: shall mean any return filed or required to be filed as herein provided.

ROOM: shall mean any room or rooms of any kind in any part or portion of the hotel which is available for or let out for the use of or possessed for any purpose other than a place of assembly. ~~As used herein, "place of assembly" means a room or space which is capable of being occupied by 75 or more persons and which is used for educational, recreational or amusement purposes and shall include: dance halls, cabarets, nightclubs, restaurants, any room or space for public or private banquet, feasts, socials, card parties or weddings, lodge and meeting halls or rooms, skating rinks, gymnasiums, swimming pools, billiard, bowling and table tennis rooms, halls or rooms used for public or private catering purposes, funeral parlors, markets, recreational rooms, concert halls, broadcasting studios, and all other places of similar type of occupancy.~~

TAX: shall mean the tax levied pursuant to this article.

SECTION 3. - LEVIED AMOUNT; ROOMS PROVIDED FREE OF CHARGE SUBJECT TO TAX.

There is hereby levied and imposed an excise tax of five percent (5%) upon the gross proceeds or gross receipts derived from all rent for every occupancy of a room or rooms in a hotel in this city that is subject to sales tax. Room(s) provided free of charge, through barter, trade or any other arrangement or agreement of any kind or nature, are also subject to such tax at the sales value of the room so provided (with "sales value" to mean the price at which the room would be rented to the operator's best customer in the ordinary course of business).

SECTION 4. - EXEMPTIONS; ACKNOWLEDGMENT REQUIRED; RECORDS REQUIRED.

(a) *Exemptions.* Any rent that is exempt from payment of sales tax.

- (b) *Acknowledgment required.* Every hotel shall **maintain** ~~submit~~ a monthly exemption report which shall be subject to review by the Oklahoma Tax Commission. ~~form, as provided by the Town Administrator, with each monthly room tax report. This exemption form will indicate the name of the person seeking exemption, the exempt organization with which they are affiliated, the period of occupancy, number of rooms occupied and any other information required by the Town Administrator. Every exemption form shall be signed by the hotel manager or authorized agent, so that the signature shall serve as an acknowledgment that all information contained in the exemption form is true and correct. Upon submission of these forms to the city, the Town Administrator shall make a final determination as to the validity of all claimed exemptions. Should the Town Administrator determine that a claimed exemption is not valid, the hotel shall be assessed the then current percentage of tax applicable, within three months of the date that the exemption is claimed. The hotel claiming such exemption shall become liable for payment of the tax and shall submit the same with their next monthly tax remittance.~~

~~For purposes of this section, an exemption will not be validated by the Town Administrator unless the exemption is claimed for the month in which it accrues. For good cause shown, the Town Administrator may grant an extension for claiming an exemption.~~

- (c) *Records required.* Every operator shall be required to maintain copies of monthly room reports, monthly exemption **reports** ~~forms~~ and individual exemption forms upon the business premises of the hotel as required by the **Oklahoma Tax Commission**. ~~for a period of three years. Such records shall be available for inspection and examination at any time upon demand by the **Oklahoma Tax Commission** Town Administrator, or a duly authorized agent or employee of the city. For purposes of this section, individual exemption forms shall be available from the Town Administrator and shall include the following:~~

- ~~(1) A statement declaring the reason for exemptions;~~
- ~~(2) The name, signature, address, home telephone and work telephone numbers of the person claiming the exemption;~~
- ~~(3) The date on which the exemption form is completed; and~~
- ~~(4) An acknowledgment, by signature, of the exemption by an employee or agent of the hotel.~~

SECTION 5. - TAX TO BE SEPARATELY DESIGNATED ON BILLS.

The operator shall separately designate, charge and show the tax on all bills, statements, receipts or any other evidence of charges or payments of rent for occupancy issued or delivered by the operator.

SECTION 6. - OPERATOR RESPONSIBLE FOR COLLECTION.

The operator shall be responsible for the collection of the tax ~~from the occupant and shall be liable to the city for the tax.~~

SECTION 7. - CERTIFICATES OF REGISTRATION.

(a) Prior to commencement of business or opening, every hotel operator shall file with the Town Administrator:

- (1) A certificate of registration;
- (2) An affidavit and designation of operator.

~~The required filings shall be made on forms prescribed by the Town Administrator.~~

(b) The Town Administrator shall, within five days after receipt of the required registration and affidavit, issue without charge, to each operator, a certificate of authority empowering such operator to collect the tax from the occupant and duplicates thereof for each additional hotel. Each certificate or duplicate shall state the hotel to which it is applicable. Such certificate of authority shall be permanently displayed by the operator in such manner that it may be seen and come to the notice of all occupants and persons seeking occupancy. Such certificates shall be nonassignable and nontransferable and shall be surrendered immediately to the Town Administrator upon the cessation of business at the hotel named, or upon its sale or transfer, or upon the change of designated operator.

SECTION 8. - RECORDS REQUIRED.

Every operator shall keep records of every occupancy of all rent paid, charged or due thereon and of the tax payable thereon in such form as the Oklahoma Tax Commission ~~Town Administrator~~ may by rule or regulation require. Such records shall be available for inspection and examination at any time upon demand by the Oklahoma Tax Commission ~~Town Administrator~~, ~~or a duly authorized agent or employee of the city;~~ and shall be preserved for a period of three years, ~~except that the Town Administrator may consent to their destruction within that period or may require that they be kept longer.~~

SECTION 9. - RETURNS.

(a) Every operator shall file ~~with the Town Administrator~~ a return as required by the Oklahoma Tax Commission ~~of occupancy and of rents and of the taxes payable thereon for the period ending the last day of every month of each year. Said returns shall be filed on a monthly basis and are due no later than the fifteenth day of the month directly following the reporting period.~~

(b) ~~The Town Administrator may permit or require returns to be made by shorter or longer periods and upon such dates as the Town Administrator may specify. The form of the return shall be prescribed by the Town Administrator and shall contain such information as the Town Administrator may deem necessary for the proper administration of this article. The Town Administrator may require amended returns to be filed within ten days after notice and to contain the information specified in the notice.~~

SECTION 10. - PAYMENT OF TAX.

At the time of filing a return of occupancy and of rents, each operator shall pay to the **Oklahoma Tax Commission** ~~Town Administrator~~ the taxes imposed by this article upon the rents included in such return, as well as all other monies collected by the operator acting or purporting to act under the provisions of this article. All taxes for the period for which a return is required to be filed shall be due from the operator and payable to the **Oklahoma Tax Commission** ~~Town Administrator~~ on or before the date fixed for the filing of the return for such period without regard to whether a return is filed or whether the return which is filed correctly shows the amount of rents and the taxes due thereon.

SECTION 11. - DELINQUENT TAXES.

The tax levied by this article shall be due and payable when the return is filed. All taxes not paid within ~~15 days following the last day of the period~~ shall be delinquent **or as prescribed by the Oklahoma Tax Commission.**

SECTION 12. - INTEREST ON UNPAID/DELINQUENT TAXES.

- (a) If any tax levied by this article becomes delinquent, the person responsible and liable for such tax shall pay interest on such unpaid tax **as stated in Title 68 of Oklahoma Statutes for sales tax** ~~at the rate of three percent (3%) per month on the unpaid balance from the date of delinquency.~~
- (b) ~~If any tax levied by this article is not paid by the last calendar day of the month due, the operator responsible and liable for such tax shall pay a penalty on such unpaid tax at the rate of ten percent (10%) per month on the unpaid balance from the date of delinquency to a maximum of fifty percent (50%) of the tax.~~

SECTION 13. - ~~COLLECTION BY SUIT.~~

~~Such taxes and interest due hereunder shall at all times constitute a prior, superior and paramount claim as against the claim of unsecured creditors and may be collected by suit as any other debt.~~

SECTION 14. - ~~BOND REQUIRED.~~

~~Where the Town Administrator believes that any operator is about to cease business, leave the state, or remove or dissipate assets, or for any other similar reason the Town Administrator deems it necessary in order to protect revenues under this article, the Town Administrator may require such operator to file with the city a bond issued by a surety company authorized to transact business in this state in such amount as the Town Administrator may fix to secure the payment of any tax or penalties and interest due, or which may become due from such operator. In the event the Town Administrator determines that an operator is to file such bond, the Town Administrator shall give notice to such operator specifying the amount of bond required. The operator shall file such bond within five days after the giving of such notice unless, within such~~

five days, the operator shall request in writing, a hearing before the city council or its designee, at which the propriety and amount of the bond shall be determined by the city council or its designee. Such determination shall be final and shall be complied with, within 15 days thereafter. In lieu of such bond, securities approved by the Town Administrator, or cash in such amount as the Town Administrator may prescribe, may be deposited with the Town Administrator, who may at any time after five days' notice to the depositor, apply then to any tax and/or penalties due, and for that purpose the securities may be sold at a public or a private sale.

SECTION 15. - ASSESSMENT AND DETERMINATION OF TAX.

If a return required by this article is not filed, or if a return when filed is incorrect or insufficient, the amount of tax due shall be by assessment and determination per the rules of the Oklahoma Tax Commission. will be by the Town Administrator from such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices such as number of rooms, location, scale of rents, comparable rents, types of accommodations and services, number of employees, or other factors. Written notice of such assessments shall be given to the person liable for the collection and payment of the tax. Such assessment shall finally and irrevocably fix and determine that tax unless the person against whom it is assessed, within 90 days after the giving of notice of such assessment, shall apply in writing to the city council or its designee for a hearing or unless the Town Administrator on his/her own motion shall reassess the same. After such hearing, the city council or its designee shall give written notice of its determination to the person against whom the tax is assessed and such determination shall be final.

SECTION 16. - REFUNDS.

- (a) Refunds will be issued as needed by the Oklahoma Tax Commission and limited to Oklahoma Statutes. The Town Administrator shall refund or credit any tax erroneously, illegally or unconstitutionally collected if written application to the Town Administrator for such refund shall be made within two years from the date of payment thereof. For like causes, and in the same period, a refund may be so made upon the initiative and the order of the Town Administrator. Whenever a refund is made, the reasons therefor shall be stated in writing. Such application may also be made by the person who has collected and paid such tax to the Town Administrator, providing that the application is made within one year of the payment of the occupant to the operator, but no refund of money shall be made to the operator until he has repaid to the occupant the amount for which the application for refund is made. The Town Administrator, in lieu of any refund required to be made, may allow credit thereof on payment due from the applicant.
- (b) Upon application for a refund, the Town Administrator may receive evidence with respect thereto, and make such investigation as he deems necessary. After making a determination as to the refund, the Town Administrator shall give notice thereof to the applicant. Such determination shall be final unless the applicant, within 90 days after such notice, shall apply in writing to the city council or its designee for a hearing. After such hearing, the city council, or its designee, shall give written notice of the decision to the applicant.

SECTION 17. - NOTICES.

Notices provided for under this article shall be deemed to have been given when such notice has been delivered personally to the operator or deposited in the United States Mail, addressed to the last known address of the operator.

SECTION 18. - REMEDIES EXCLUSIVE.

The remedies provided in this article shall be exclusive remedies available to any person for the review of tax liability imposed by this article.

SECTION 19. - FAILURE TO FILE; SUBMITTING FRAUDULENT RETURNS; FAILURE TO POST A BOND; PENALTIES.

The failure or refusal of any operator/taxpayer to make reports and remittances herein required, or the making of any false and fraudulent report for the purpose of avoiding or escaping payment of any tax or portion thereof rightfully due under this article ~~or failure to post a bond,~~ shall be an offense and, ~~upon conviction thereof,~~ the offending taxpayer shall be subject to the laws and rules of the Oklahoma Tax Commission as for sales and use tax. ~~costs and to a fine of not more than \$200.00 or imprisonment for not more than 30 days, or both such fine and imprisonment. Each day a violation exists shall constitute a separate offense and is subject to all penalties herein.~~

SECTION 20. - OPERATOR'S DISCOUNT FOR KEEPING RECORDS.

In order to remunerate an operator for keeping tax records, filing reports, and remitting the tax when due, a ~~two percent (2%)~~ discount shall be allowed upon all taxes paid prior to the time they become delinquent. The discount shall be the same as allowed by the Oklahoma Tax Commission for sales tax.

SECTION 21. - RECORDS CONFIDENTIAL.

The confidential and privileged nature of the records and files concerning the administration of the hotel tax is legislatively recognized and declared, and to protect the same the provisions of 68 O.S. § 205, and each subsection thereof, is hereby adopted by reference and made fully effective and applicable to administration of the tax as if herein set forth.

SECTION 22. - USE OF FUNDS.

All taxes collected pursuant to the provisions of this article shall be deposited into the city's general fund.

SECTION 23. - GENERAL POWERS OF TOWN ADMINISTRATOR.

In addition to all other powers granted to the Town Administrator, he/she is hereby authorized and empowered:

- (1) To make, adopt and amend rules and regulations appropriate to the carrying out of this article for the purposes thereof.
- (2) ~~To extend for cause shown, the time for filing and return for a period not exceeding 60 days; and for cause shown to waive, remit, or reduce penalties or interest.~~
- (3) To delegate his/her functions hereunder to an assistant or other employee or employees of the city.
- (4) ~~To assess, reassess, determine, revise and readjust the taxes imposed by this article.~~
- (5) ~~To prescribe methods for determining the taxable and nontaxable rents.~~

SECTION 24. - ~~ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY.~~

~~The Town Administrator, or his/her designated representative, shall have the power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this article. The Town Administrator shall have the power to subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the performance of his/her duties hereunder and all the enforcement of this article and to examine them in relation thereto.~~

SECTION 25. - PROCEEDINGS TO RECOVER TAX.

- (a) Whenever any taxpayer or other person shall fail to collect and pay over any tax or any tax penalties due and owing, or interest imposed by this article as herein provided, **all proceedings to recover such tax shall be conducted by the Oklahoma Tax Commission.** ~~the city attorney shall, upon request of the Town Administrator, take appropriate action to enforce the payment of same.~~
- (b) ~~Pursuant to the authority of 68 O.S. § 2701 et seq., all taxes, interest and penalties imposed by this article, are hereby declared to constitute a lien in favor of the Town of Carlton Landing, upon all franchises, property and rights to property, whether real or personal, then belonging to or thereafter acquired by the person, firm or corporation owing the tax, whether such property is employed by such person, firm or corporation in the conduct of its business or in the hands of an assignee, trustee, or receiver, for the benefit of a creditor, from the date said taxes are due and payable under provisions of this article.~~

SECTION 26. - AMENDMENTS.

The citizens of Carlton Landing, by their approval of this article at the election herein provided, hereby authorize the Board of Trustees, by ordinance duly enacted, to make such administrative and technical changes or additions in the method and manner of administration and enforcing this article as may be necessary or proper for efficiency and fairness; except that the rate of the tax herein provided shall not exceed **five** percent without approval of the qualified electors of the city as provided by law.

SECTION 27. - PROVISIONS CUMULATIVE.

The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions of the city ordinances.

SECTION 28. - PROVISIONS SEVERABLE.

The provisions hereof are hereby declared to be severable, and if any section, paragraph, sentence or clause of this article is for any reason held invalid or inoperative by any court of competent jurisdiction, such decision shall not affect any other section, paragraph, sentence or clause hereof.

SECTION 29. - EFFECTIVE DATE.

This article shall become and be effective on the first day of October 1, 2020, subject to the approval of the majority of registered voters of the Town of Carlton Landing voting on the same in the manner prescribed by law.

PASSED AND APPROVED BY THE TOWN BOARD OF TRUSTEES OF THE CARLTON LANDING, OKLAHOMA, this ____ day of _____, 2020.

Joanne Chinnici
Mayor
Town of Carlton Landing

SEAL

ATTEST:

Jan Summers

Town Clerk

Item No. _____

Date: July 18, 2020

AGENDA ITEM COMMENTARY

ITEM TITLE: Consider, discuss, and approve Addendum to the Agreement for Administration of the Sales Tax Resolution for the Town of Carlton Landing with the Oklahoma Tax Commission for purpose of administration and collection of Lodging Tax, or take any other appropriate action.

INITIATOR: Greg Buckley, Town Administrator,

STAFF INFORMATION SOURCE: Greg Buckley, Town Administrator

BACKGROUND: The Town for Carlton Landing agreed to have the Oklahoma Tax Commission administer and collect Sales and Use Tax. The Addendum also will include OTC to administer and Collect the Lodging Tax. To make sure we can maintain the effective date for starting to collect the Lodging Tax this Addendum must be approved and submitted to OTC by July 31, 2020.

FUNDING: None

EXHIBITS: Addendum to Sales Tax Agreement,

RECOMMENDED ACTION: Approve Addendum to the Agreement for Administration of the Sales Tax Resolution for the Town of Carlton Landing with the Oklahoma Tax Commission.

ADDENDUM TO THE AGREEMENT FOR
ADMINISTRATION OF THE SALES TAX RESOLUTION
FOR THE CITY/TOWN OF
Carlton Landing

THIS ADDENDUM is entered into this day of _____, 20____.
Pursuant to the provisions of sections 3702.1 et seq. of the Oklahoma Statutes, between
the Oklahoma Tax Commission and the city/town of Carlton Landing,
Oklahoma, for the administration of Resolution/Ordinance No. _____,
therein referred to as "Resolution" levying a lodging tax of Five percent
(5 %) upon sales of lodging within the city/town.

1. This Addendum is based upon the Resolution, a certified copy of which is attached herehereto and made a part hereof. The City/town may at any time and from time to time, amend or repeal the Resolution and, to the extent that the city/town amends or repeals the Resolution, the city/town shall promptly provide the Commission with a certified copy of the resolution effecting such amendment or such repeal.
2. The Commission shall administer and enforce the Resolution in the same manner and according to the same terms set forth in the Agreement for the Administration of the Sales and Use Tax Ordinances for the City/County.
3. It is recognized and acknowledged that: (a) the Resolution levies a city/town lodging tax upon all sales of lodging within the city/town which are subject to state sales tax ; (b) any sale of lodging exempt from the state sales tax is exempt from the city/town sales, unless otherwise provided by the Oklahoma Sales Tax Code, Sections 1370 et seq. of the Oklahoma Statutes.
4. This addendum shall be in effect beginning October 1, 2020, and shall renew without action of the parties in accordance with the Agreement for the Administration of the Sales and Use Taxes of the city/town provided that the current rate has not changed and neither party has given written notice to the other of its intent to terminate this Addendum prior to the expiration of the then current term, Either party may terminate this Addendum for any reason upon thirty (30) days written notice of its intent to terminate the other party

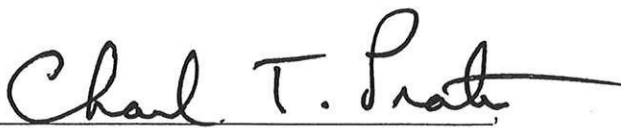
IN WITNESS WHEREOF, the parties have set their hands and affixed their official seals
the day and year first above written.

THE MUNICIPALITY OF


OKLAHOMA TAX COMMISSION

A Municipal Corporation

Mayor



Charles T. Prater, Chairman



Clark Jolley, Vice-Chairman

ATTEST: (CITY SEAL)

Municipal Clerk



Steve Burrage, Secretary-Member

ATTEST: (STATE SEAL)

Assistant Secretary – OTC

APPROVED BY THE CITY OF _____ LEGAL DEPARTMENT

BY _____ DATE _____

City Attorney

Item No. _____

Date: July 18, 2020

AGENDA ITEM COMMENTARY

ITEM TITLE: Consider, discuss, and approve FY 20-21 Budget Amendment #1 for General Funds and Carlton Landing Economic Development Trust to cover expenses of an office trailer for Town Offices, or take any other appropriate action.

INITIATOR: Greg Buckley, Town Administrator,

STAFF INFORMATION SOURCE: Greg Buckley, Town Administrator

BACKGROUND: At the Special Board of Trustees Meeting on July 10, 2020 the Board approved renting an office trailer to house the Town Office. This action was a result of our current office location being sold. The expense for the office trailer is expected to cost more than previously budgeted within rent and utilities. The Budget Amendment addresses the changes needed within the FY 20-21 Budget to cover the additional costs.

FUNDING: None

EXHIBITS: Budget Amendment#1, Amended Budget Spreadsheet

RECOMMENDED ACTION: Approve FY 20-21 Budget Amendment #1 for General Funds and Carlton Landing Economic Development Trust to cover expenses of an office trailer for Town Offices.

BUDGET AMENDMENT FORM

Fiscal Year: 20-21

Amendment #: 1

Fund	Department	Line Item	Account Code	Estimated Revenue		Expense	
				Increase	Decrease	Increase	Decrease
General Fund 10	Revenue	Transfer From TIF	10-00-9002	\$6,093.75	\$ -	\$ -	\$ -
	Administration	Utilities	10-10-6000	\$ -	\$ -	\$6,325.00	\$ -
	Administration	Rent	10-10-6005			\$1,800.00	\$ -
CLEDT Fund 20	Transfers Out	Trnsfr to Gen Fund	20-15-9503	\$ -	\$ -	\$6,093.25	\$ -

Purpose: To address increased cost for renting an Office Trailer to serve as Town Office

Approved by the Town Bord of Trustees on July 18, 2020

Joanne Chinnici, Mayor

[Clerk Seal]

Dr. Jan Summers, Town Clerk

GENERAL FUND - Budget Supplement Information - FY 20-21

Ledger ID	Ledger Description	Budgeted FY 20-21		Amended Budgeted FY 20-21	
Non-Departmental Revenue					
01-00-1000-00	Sale Tax	\$	80,000.00	\$	80,000.00
01-00-1005-00	Use Tax	\$	7,200.00	\$	7,200.00
01-00-1010-00	Utility Tax	\$	8,000.00	\$	8,000.00
01-00-1015-00	Lodging Tax	\$	5,000.00	\$	5,000.00
01-00-1015-00	Pittsburgh County Sinking Fund Receipts	\$	58,790.00	\$	58,790.00
01-00-1100-00	Building Permits/Inspection Fees	\$	15,000.00	\$	15,000.00
01-00-1105-00	Business License and Permits	\$	200.00	\$	200.00
01-00-9001-00	Transfer IN from CLEDT				
01-00-9002-00	Transfer IN from TIF		\$105,364.55		\$111,458.30
	Balance Forward/Carry-over		\$77,917.47		\$77,917.47
	TOTAL AVAILABLE REVENUES		\$357,472.02		\$363,565.77
Administration					
Personal Services					
01-10-4000-00	Salaries	\$	87,924.00	\$	87,924.00
01-10-4005-00	Overtime				
01-10-4010-00	Social Security	\$	6,726.19	\$	6,726.19
01-10-4015-00	Unemployment Tax	\$	1,758.48	\$	1,758.48
01-10-4020-00	Employer Paid Insurance	\$	17,205.00	\$	17,205.00
01-10-4025-00	Employer Retirement Contribution	\$	8,792.40	\$	8,792.40
01-10-4030-00	Vehicle/Cell Allowance	\$	3,600.00	\$	3,600.00
	SUB TOTAL		\$ 126,006.07		\$ 126,006.07
Materials & Supplies					
01-10-5000-00	Office Supplies	\$	600.00	\$	600.00
	SUB TOTAL	\$	600.00	\$	600.00
Other Services					
01-10-6000-00	Utilities	\$	1,500.00	\$	7,825.00 Internet, Phone, office cleaning (960)
01-10-6005-00	Rent	\$	7,200.00	\$	9,000.00 Office Rent
01-10-6035-00	Dues & Memberships	\$	1,180.00	\$	1,180.00 ICMA, CMAO, Clerk Treas.
01-10-6040-00	School, Training, Travel	\$	4,000.00	\$	4,000.00 CMAO, ICMA, OML, Clerk Trea. Misc.
	SUB TOTAL	\$	13,880.00	\$	22,005.00
Capital Outlay					
	SUB TOTAL				
Debt Service					
	SUB TOTAL				
	DEPT TOTAL	\$	140,486.07	\$	148,611.07
		75%	25%	\$	111,458.30 75% 25% \$37,152.77
		\$ 105,364.55	\$35,121.52		
General Government					
Personal Services					
	SUB TOTAL				
Materials & Supplies					
01-15-5000-00	Office Supplies	\$	1,500.00	\$	1,500.00
01-15-5020-00	Software Programs/ Services	\$	6,372.70	\$	6,372.70 CAS, RedWing
01-15-5030-00	Miscellaneous - Fees, Events, Activities	\$	600.00	\$	600.00
	SUB TOTAL	\$	8,472.70	\$	8,472.70
Other Services					
01-15-6005-00	Rent				
01-15-6010-00	Publication & Notice Expense	\$	2,500.00	\$	2,500.00 Notice in Paper, Codification (\$1,000)
01-15-6015-00	Insurance	\$	1,800.00	\$	1,800.00
01-15-6020-00	Professional Services	\$	40,000.00	\$	40,000.00 Audit, Fin Officer, Home Inspections, Town Atty, Legal Fees- ED,
01-15-6025-00	Contracts & Leases				
01-15-6030-00	Community Support Agreements	\$	6,000.00	\$	6,000.00
01-15-6035-00	Dues & Memberships	\$	1,079.00	\$	1,079.00 OML OMMS
01-15-6040-00	School, Training, Travel	\$	2,000.00	\$	2,000.00 OML, Mayor Conference
01-15-6045-00	Road and Trail Maintenance	\$	9,800.00	\$	9,800.00 Tail Maint/Mowing, Road Maint.

Ledger ID	Ledger Description	Budgeted FY 20-21	Budgeted FY 20-21	
01-15-6050-00	Website Expense	\$ 2,500.00	\$ 2,500.00	Website Expense, Web Improvements
01-15-6055-00	Grant Match			
	SUB TOTAL	\$ 65,679.00	\$ 65,679.00	
 <u>Capital Outlay</u>				
01-15-7010-00	Projects	\$ 77,917.47	\$ 77,917.47	Street Light Project
	SUB TOTAL	\$ 77,917.47	\$ 77,917.47	
 <u>Debt Service</u>				
01-15-8000-00	GO Bond Payments	\$ 58,790.00	\$ 58,790.00	17- \$32,000, 18 - \$13,600, 20- \$13,190
	SUB TOTAL	\$ 58,790.00	\$ 58,790.00	
 <u>Transfers - Out</u>				
01-15-9501-00	Transfer OUT to CLEDT			
01-15-9503-00	Transfer OUT to RESERVE Fund			
	DEPT. TOTAL	\$ 210,859.17	\$ 210,859.17	
	TOTAL EXPENSES	\$ 351,345.23	\$ 359,470.23	
	YEAR END FUND BALANCE	\$6,126.79	\$4,095.54	
	RESERVE	\$ 87,836.31	\$ 89,867.56	

General Fund Summary

REVENUES		<u>FY 20-21</u>	Amended <u>FY 20-21</u>
Non-Departmental	\$	357,472.02	\$ 363,565.77
EXPENDITURES			
<u>Adminstation</u>			
Personal Services	\$	126,006.07	\$ 126,006.07
Material and Supplies	\$	600.00	\$ 600.00
Other Services	\$	13,880.00	\$ 22,005.00
TOTAL DEPARTMENT	\$	140,486.07	\$ 148,611.07
<u>General Government</u>			
Material and Supplies	\$	8,472.70	\$ 8,472.70
Other Services	\$	65,679.00	\$ 65,679.00
Capital Outlay	\$	77,917.47	\$ 77,917.47
Debt Service	\$	58,790.00	\$ 58,790.00
TOTAL DEPARTMENT	\$	210,859.17	\$ 210,859.17
TOTAL EXPENDITURES	\$	351,345.23	\$ 359,470.23
YEAR END FUND BAL	\$	6,126.79	\$ 4,095.54

CLEDT Fund Summary

REVENUES		<u>FY 20-21</u>	Amended <u>FY 20-21</u>
Non-Departmental	\$	3,126,942.83	\$ 3,126,942.83
EXPENDITURES			
<u>General Government</u>			
Material and Supplies			
Other Services			
Capital Outlay			
Debt Service	\$	519,125.00	\$ 519,125.00
Transfers - Out	\$	105,364.55	\$ 111,458.30
TOTAL DEPARTMENT	\$	624,489.55	\$ 630,583.30
<u>TIF Projects</u>			
Capital Outlay	\$	2,333,942.83	\$ 2,333,942.83
TOTAL DEPARTMENT	\$	2,333,942.83	\$ 2,333,942.83
TOTAL EXPENDITURES	\$	2,958,432.38	\$ 2,964,526.13
YEAR END FUND BAL	\$	168,510.45	\$ 162,416.70

CLEDT - Budget Supplement Information - FY 20-21

Ledger ID	Ledger Description	Budgeted <u>FY 20-21</u>	Amended Budgeted <u>FY 20-21</u>						
CLDET									
<u>Non-Departmental Revenue</u>									
05-00-1000-00	Sale Tax								
05-00-1005-00	Use Tax								
05-00-1010-00	Utility Tax								
05-00-1015-00	Pittsburgh County Sinking Fund Receipts	\$	793,000.00	\$	793,000.00				
05-00-1100-00	Building Permits/Inspection Fees								
05-00-1105-00	Business License and Permits								
05-00-2000-00	Grants								
05-00-2100-00	Corps Lease Rental Income								
05-00-2501-00	Revenue Bond	\$	1,275,000.00	\$	1,275,000.00				
05-00-9000-00	Transfer IN from Gen Fund								
	Balance Forward/Carry-over	\$	1,058,942.83	\$	1,058,942.83	School	alley	Nature Center	2018 2019
						\$ 577,760.83	\$ 180,310.00	\$ 160,300.00	\$ 90,169.00 \$ 50,403.00
	TOTAL AVAILABLE REVENUES	\$	3,126,942.83	\$	3,126,942.83				
General Government									
<u>Personal Services</u>									
	SUBTOTAL	\$	-	\$	-				
<u>Materials & Supplies</u>									
	SUBTOTAL	\$	-	\$	-				
<u>Other Services</u>									
	SUBTOTAL	\$	-	\$	-				
<u>Capital Outlay</u>									
	SUBTOTAL	\$	-	\$	-				
<u>Debt Service</u>									
05-15-8100-00	2018 Revenue Bond	\$	211,187.50	\$	211,187.50				
05-15-8100-01	2018B Revenue Bond	\$	123,012.50	\$	123,012.50				
05-15-8100-02	2019 Revenue Bond	\$	184,925.00	\$	184,925.00				
	SUBTOTAL	\$	519,125.00	\$	519,125.00				
<u>Transfers - Out</u>									
05-15-9500-00	Transfer OUT to Gen Fund	\$	105,364.55	\$	111,458.30				
05-15-9503-00	Transfer OUT to RESERVE Fund								
	SUBTOTAL	\$	105,364.55	\$	111,458.30				
	DEPT. TOTAL	\$	624,489.55	\$	630,583.30				
TIF Projects									
<u>Capital Outlay</u>									
05-20-7100-00	2018 Rev Bond - School Support								
05-20-7100-01	2018 Rev Bond - Infrastructure Reimbursement								
05-20-7100-02	2018 Rev Bond - County Support								
05-20-7100-03	2018 Rev Bond - Developer Reimbursement								
05-20-7100-04	2018 Rev Bond - Alley Beautification	\$	180,310.00	\$	180,310.00				
05-20-7100-05	2018 Rev Bond - Marina Center - Courtesy Dock								
05-20-7100-06	2018 Rev Bond - Marina Center - Clearing								
05-20-7100-07	2018 Rev Bond - Marina Center Fencing								
05-20-7100-08	2018 Rev Bond - Marina Center Road Access								
05-20-7100-09	2018 Rev Bond - Playground								
05-20-7100-10	2018 Rev Bond - Town Hall								
05-20-7100-99	2018 Rev Bond - Contingency	\$	90,169.00	\$	90,169.00				
05-20-7101-00	2018B Rev Bond - School Support	\$	123,600.00	\$	123,600.00				
05-20-7101-01	2018B Rev Bond - Infrastructure Reimbursement								
05-20-7101-02	2018B Rev Bond - County Support								
05-20-7101-03	2018B Rev Bond - Developer Reimbursement								
05-20-7101-04	2018B Rev Bond - Nature Center - Soft Costs	\$	160,300.00	\$	160,300.00				
05-20-7101-05	2018B Rev Bond - Town Green - Public Amenity								
05-20-7101-06	2018B Rev Bond - Town Hall Phase 1								
05-20-7101-99	2018B Rev Bond - Contingency	\$	50,403.00	\$	50,403.00				
05-20-7102-00	2019 Rev Bond - School Buildings	\$	454,160.83	\$	454,160.83				
05-20-7103-00	2020 Rev Bond - Nature Center Facility	\$	350,000.00	\$	350,000.00				
05-20-7103-01	2020 Rev Bond - Ridgeline Rd Extension	\$	250,000.00	\$	250,000.00				
05-20-7103-02	2020 Rev Bond - Stephens Rd	\$	275,000.00	\$	275,000.00				
05-20-7103-03	2020 Rev Bond - Alley Improvement	\$	200,000.00	\$	200,000.00				
05-20-7103-04	2020 RevBond - Marina Relocation	\$	200,000.00	\$	200,000.00				
	SUBTOTAL	\$	2,333,942.83	\$	2,333,942.83				
	DEPT. TOTAL	\$	2,333,942.83	\$	2,333,942.83				
	TOTAL EXPENSES	\$	2,958,432.38	\$	2,964,526.13				
	Balance Forward	\$	168,510.45	\$	162,416.70				
	RESERVE								

<u>BOT - GO Bonds</u>	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>FY 25/26</u>	<u>FY 26/27</u>	<u>FY 27/28</u>	<u>FY 28/29</u>	<u>FY 29/30</u>
2017	\$ 32,000.00	\$ 31,000.00	\$ 3,000.00	\$ 29,000.00	\$ 28,000.00	\$ 27,000.00	\$ 26,000.00			
2018	\$ 13,600.00	\$ 13,200.00	\$ 12,800.00	\$ 12,400.00	\$ 12,000.00	\$ 11,600.00	\$ 11,200.00	\$ 20,800.00		
2020	\$ 13,190.00	\$ 12,990.00	\$ 12,780.00	\$ 12,545.00	\$ 12,285.00	\$ 12,000.00	\$ 11,675.00	\$ 11,300.00	\$ 20,900.00	
Total	\$ 58,790.00	\$ 57,190.00	\$ 28,580.00	\$ 53,945.00	\$ 52,285.00	\$ 50,600.00	\$ 48,875.00	\$ 32,100.00	\$ 20,900.00	\$ -
<u>CELT - TIF Notes</u>	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>FY 25/26</u>	<u>FY 26/27</u>	<u>FY 27/28</u>	<u>FY 28/29</u>	<u>FY 29/30</u>
2018	\$ 211,187.50	\$ 208,425.21	\$ 210,375.00	\$ 211,750.00	\$ 212,550.00	\$ 212,775.00	\$ 212,425.00	\$ 211,500.00		
2018B	\$ 123,012.50	\$ 123,700.00	\$ 119,100.00	\$ 119,500.00	\$ 119,612.50	\$ 119,437.50	\$ 123,975.00	\$ 122,937.50	\$ 121,612.50	
2019	\$ 184,925.00	\$ 188,887.50	\$ 187,275.00	\$ 185,375.00	\$ 183,187.50	\$ 185,712.50	\$ 187,662.50	\$ 189,037.50	\$ 189,837.50	\$ 185,062.50
Total	\$ 519,125.00	\$ 521,012.71	\$ 516,750.00	\$ 516,625.00	\$ 515,350.00	\$ 517,925.00	\$ 524,062.50	\$ 523,475.00	\$ 311,450.00	\$ 185,062.50

Item No. _____

Date: July 18, 2020

AGENDA ITEM COMMENTARY

ITEM TITLE: Consider, discuss, and approve a Permission of Use Property Agreement for Town Mailboxes at 20 Boulevard (Meeting House) between JD and Kristi Fuller (Property Owners) and the Town of Carlton Landing, or take any other appropriate action.

INITIATOR: Greg Buckley, Town Administrator,

STAFF INFORMATION SOURCE: Greg Buckley, Town Administrator

BACKGROUND: The Town needs additional mailboxes and the current mailbox stations is located on property owned by JD and Kristi Fuller. It is my understanding the mailboxes were originally installed by the Developer when the Developer owned the property. The Ton has reimbursed the Developer for the expense of the mailboxes. The Property Owners have agreed to allow the existing and additional mailboxes to remain on their property in the current location, however; no formal agreement has been made. A formal Agreement helps clarify each party's responsibility and will help protect the property owner.

The Eufaula Post Office has notified us that the current mailbox station is down to only a couple of unused/unassigned boxes. This year has seen several new lots sold and homes planned for building. Also, the Developer is working towards starting Phase 6 development, which will result in another 30-40 homes in the near future. The Developer and I have started discussing a long term strategy and plan for location of mailboxes and mailbox stations.

FUNDING: None

EXHIBITS: Permission of Use Property Agreement

RECOMMENDED ACTION: Approve Permission of Use Property Agreement for Town Mailboxes at 20 Boulevard between the JD and Kristi Fuller (Property Owners) and Town of Carlton Landing.

**Permission of Use Property Agreement
for Town Mailboxes**

The Permission of Use Property Agreement for Town Mailboxes entered into this _____ day of July 2020, by and between JD Fuller and Kristi Fuller, Husband and Wife, (Property Owner) and the Town of Carlton Landing (Town) for use of a portion of the Meeting House Property located at 20 Boulevard, Carlton Landing Oklahoma, 74432.

Use of the portion of property as identified on Exhibit A will be used exclusively for the construction, erection, maintenance, and use of mailbox stations. The Town (User) at its sole expense shall construct, erect, and maintain a mailbox station. The mailboxes will be used by the U.S. Postal Service for assignment to properties within the Town of Carlton Landing and allow property owners to receive mail/packages at the mailbox station.

Property Owner shall have no responsibility or liability to the Town or any user of the mailbox station.

The Parties agree the permission and use of the identified property does not transfer ownership, provide for claim of title of the property, or entitle the Town to make claim to the property, regardless of time used by the Town for a mailbox station.

Further, the parties agree the term for use of the property for the exclusive use of a mailbox station shall be indefinite or until this Agreement is terminated by the parties., with a 90-day written notice to be given by either party prior to termination.

Signed this _____ day of July, 2020 by:

Property Owners:

JD Fuller

Kristi Fuller

Town of Carlton Landing:

Joanne Chinnici, Mayor

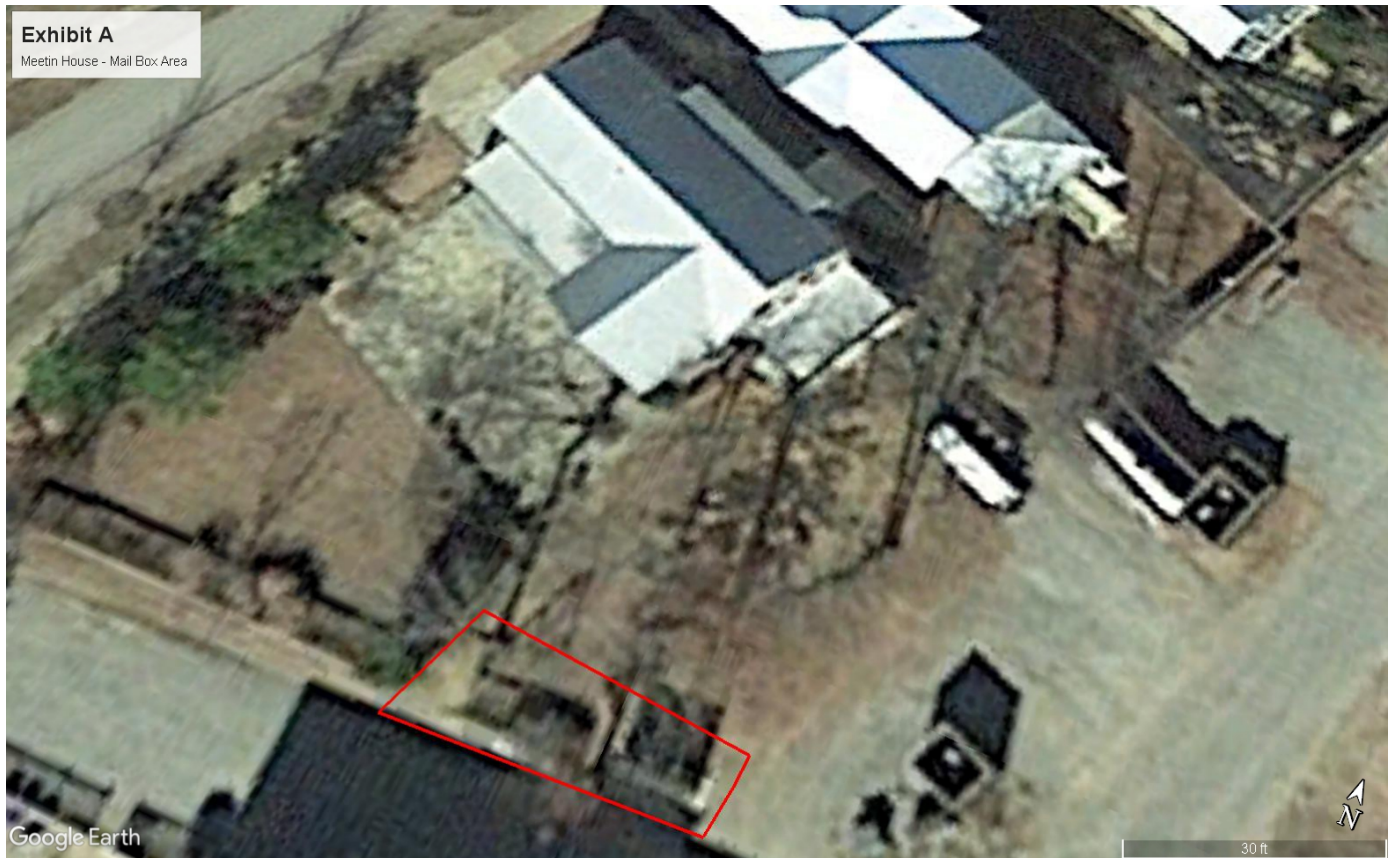
Attest:

Jan Summers, Town Clerk-Treasurer

(SEAL)

Exhibit A

Meetin House - Mail Box Area



Google Earth

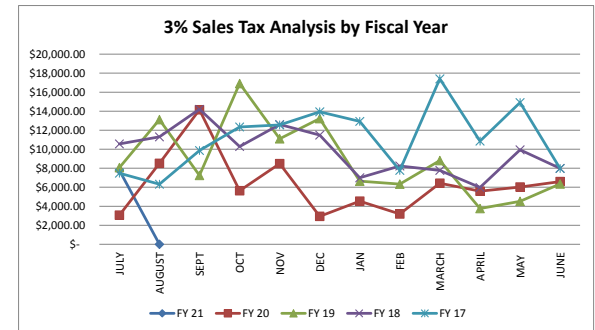
30 ft

**TOWN OF CARLTON LANDING
SALES TAX COLLECTIONS**

	<u>JULY</u>	<u>AUGUST</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MARCH</u>	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>	<u>TOTALS</u>
<u>FY21</u>	\$ 7,780.42	\$ -											\$ 7,780.42
<u>FY20</u>	\$ 3,067.59	\$ 8,520.10	\$ 14,155.52	\$ 5,628.66	\$ 8,477.29	\$ 2,939.35	\$ 4,537.13	\$ 3,188.78	\$ 6,419.86	\$ 5,595.92	\$ 6,020.78	\$ 6,589.58	\$ 75,140.56
<u>FY19</u>	\$ 8,070.42	\$ 13,116.45	\$ 7,242.33	\$ 16,914.86	\$ 11,104.80	\$ 13,214.80	\$ 6,638.89	\$ 6,335.74	\$ 8,803.50	\$ 3,763.47	\$ 4,516.85	\$ 6,346.49	\$ 106,068.60
<u>FY18</u>	\$ 10,565.93	\$ 11,304.10	\$ 14,205.42	\$ 10,281.23	\$ 12,606.99	\$ 11,481.49	\$ 7,003.16	\$ 8,229.47	\$ 7,767.43	\$ 5,982.22	\$ 9,944.07	\$ 7,985.29	\$ 117,356.80
<u>FY17</u>	\$ 7,479.32	\$ 6,320.67	\$ 9,864.58	\$ 12,332.60	\$ 12,558.21	\$ 13,933.97	\$ 12,932.01	\$ 7,767.94	\$ 17,407.20	\$ 10,848.10	\$ 14,906.00	\$ 7,974.32	\$ 134,324.92

USE TAX COLLECTIONS

	<u>JULY</u>	<u>AUGUST</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MARCH</u>	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>	<u>TOTALS</u>
<u>FY21</u>	\$ 714.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 714.83
<u>FY20</u>									\$ 34.13	\$ 651.90	\$ 788.30	\$ 402.88	\$ 1,877.21
													77,017.77



General Fund

Statement of Revenue and Expenditures

Acct	Current Period Jun 2020 Jun 2020 Actual	Year-To-Date Jul 2019 Jun 2020 Actual	Annual Budget Jul 2019 Jun 2020	Annual Budget Jul 2019 Jun 2020 Variance	Jul 2019 Jun 2020 Percent of Budget
Revenue & Expenditures					
Revenue					
Non-Departmental Revenues					
3999 Fund Balance Carryover	0.00	0.00	153,505.00	153,505.00	0.0%
4000 Sales Tax	6,650.01	75,834.86	120,000.00	44,165.14	63.2%
4005 Use Tax	402.88	1,877.21	1,000.00	(877.21)	187.7%
4010 Utility Tax	0.00	3,280.31	1,000.00	(2,280.31)	328.0%
4015 Pittsburgh County Sinking Fund	0.00	41,141.93	34,000.00	(7,141.93)	121.0%
4100 Building Permits/Inspection Fe	786.00	1,022.00	35,000.00	33,978.00	2.9%
4105 Business License and Permits	0.00	6,700.60	0.00	(6,700.60)	0.0%
9002 Transfer IN from TIF	0.00	0.00	99,404.00	99,404.00	0.0%
Non-Departmental Revenues Totals	\$7,838.89	\$129,856.91	\$443,909.00	\$314,052.09	
Administration					
4500 Miscellaneous Revenue	0.00	19.89	0.00	(19.89)	0.0%
Administration Totals	\$0.00	\$19.89	\$0.00	(\$19.89)	
Revenue	\$7,838.89	\$129,876.80	\$443,909.00	\$314,032.20	
Gross Profit	\$7,838.89	\$129,876.80	\$443,909.00	\$0.00	
Expenses					
Administration					
5000 Salaries	6,630.76	52,828.89	86,200.00	33,371.11	61.3%
5010 Social Security	532.09	11,812.99	6,594.30	(5,218.69)	179.1%
5015 Unemployment Tax	0.00	256.80	1,724.00	1,467.20	14.9%
5020 Employer Paid Insurance	4,185.48	4,185.48	16,800.00	12,614.52	24.9%
5025 Employer Retirement Contributi	695.56	9,108.54	8,620.00	(488.54)	105.7%
5030 Vehicle/Cell Allowance	324.85	3,198.80	3,600.00	401.20	88.9%
5500 Office Supplies	0.00	0.00	1,200.00	1,200.00	0.0%
6000 Utilities	0.00	510.00	1,800.00	1,290.00	28.3%
6005 Rent	0.00	4,000.00	6,000.00	2,000.00	66.7%
Administration Totals	\$12,368.74	\$85,901.50	\$132,538.30	\$46,636.80	
General Government					
5500 Office Supplies	0.00	291.53	8,000.00	7,708.47	3.6%
5520 Software Programs/ Services	531.05	1,944.20	0.00	(1,944.20)	0.0%
5530 Miscellaneous	75.99	587.81	1,900.00	1,312.19	30.9%
6000 Utilities	0.00	306.00	0.00	(306.00)	0.0%
6005 Rent	600.00	1,700.00	0.00	(1,700.00)	0.0%
6010 Publication & Notice Expense	108.25	2,415.45	1,500.00	(915.45)	161.0%
6015 Insurance	0.00	0.00	1,800.00	1,800.00	0.0%
6020 Professional Services	3,760.50	53,967.75	38,250.00	(15,717.75)	141.1%
6030 Community Support Agreement	0.00	2,000.00	6,000.00	4,000.00	33.3%
6035 Dues & Memberships	100.00	2,325.62	1,800.00	(525.62)	129.2%
6040 School, Training, Travel	0.00	226.39	800.00	573.61	28.3%
6045 Road Maintenance	1,057.00	132,727.00	9,800.00	(122,927.00)	1,354.4%
6050 Website Expense	0.00	528.70	1,000.00	471.30	52.9%
6055 Grant Match	0.00	0.00	42,000.00	42,000.00	0.0%
7010 Projects	0.00	0.00	153,504.51	153,504.51	0.0%
8000 GO Bond Payments	0.00	400.00	34,000.00	33,600.00	1.2%
8500 Interest Expense	0.00	12,400.00	0.00	(12,400.00)	0.0%
General Government Totals	\$6,232.79	\$211,820.45	\$300,354.51	\$88,534.06	
Expenses	\$18,601.53	\$297,721.95	\$432,892.81	\$135,170.86	
Revenue Less Expenditures	(\$10,762.64)	(\$167,845.15)	\$11,016.19	\$0.00	

General Fund

Statement of Revenue and Expenditures

Acct	Current	Year-To-Date	Annual Budget	Annual Budget	Jul 2019
	Period	Jul 2019	Annual Budget	Jul 2019	Jun 2020
	Jun 2020	Jun 2020	Jul 2019	Jun 2020	Percent of
	Actual	Actual	Jun 2020	Variance	Budget
Revenue & Expenditures					
Net Change in Fund Balance	(\$10,762.64)	(\$167,845.15)	\$11,016.19	\$0.00	
Fund Balances					
Beginning Fund Balance	189,661.89	4,801.67	0.00	0.00	0.0%
Net Change in Fund Balance	(10,762.64)	(167,845.15)	11,016.19	0.00	0.0%
Ending Fund Balance	178,899.25	178,899.25	0.00	0.00	0.0%

