



OKLAHOMA
Choctaw
City Hall

Approved Operating Budget



Fiscal Year 2014 – 2015

Oklahoma

includes
Amended
Operating
Budget

Fiscal Year
2013 - 2014

PUBLISHER'S AFFIDAVIT

Public Notice

06/05/2014

Proposed Budget FY 2015

NUMBER

PUBLICATION DATES

LEGAL NOTICE

STATE OF OKLAHOMA

} S.S.

COUNTY OF OKLAHOMA

I, of lawful age, being duly sworn, am a legal representative of The Journal Record of Oklahoma City, Oklahoma, a daily newspaper of general circulation in Oklahoma County, Oklahoma, printed in the English Language and published in the City of Oklahoma City, in Oklahoma County, State of Oklahoma, continuously and uninterruptedly published in the County for a period of more than 104 consecutive weeks prior to the first publication of the attached notice, and having a paid general subscription circulation therein and with admission to the United States mails as paid second-class mail matter.

That said notice a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publication and not in a supplement on the ABOVE LISTED DATE(S).

Terri VanHooser, Business Manager

Subscribed and sworn before me this 5th day of June, 2014

Pamela Green, Notary Public



Commission Number: 7006934
My Commission Expires: 7/30/2015

Order Number

10560758

Publisher's Fee

\$ 128.10

A Public Hearing on the Proposed Budget for Fiscal Year 2015 for all general, capital, special and enterprise funds and accounts of the City of Choctaw and Choctaw Utilities Authority will be held on Tuesday June 10, 2014, at 6 p.m. at a Special Meeting of the Choctaw City Council/Choctaw Utilities Authority Board of Trustees at City Hall, 2500 N. Choctaw Road, Choctaw, Oklahoma.

All Funds Summary

	General Fund	Capital Fund	Special Revenue Fund	Insurance Fund	Culture and Recreation Fund	Public Safety Fund	CUA General Fund	CUA Special Revenue Fund	Total Funds
Revenues									
General Taxes	6,052,790	0	258,977	0	0	0	0	0	6,311,767
Licenses/Permits	95,500	0	0	0	0	0	0	0	95,500
Intergovernmental	148,000	0	106,000	0	0	4,400	0	0	258,400
Fines and Forfeitures	244,000	0	0	0	0	0	0	0	244,000
Other Revenues	45,989	5,592,800	47,142	0	2,600	17,200	122,975	3,600	5,832,306
Interest Earnings	500	275	320	167	0	0	84	0	1,346
Transfers (in)	0	2,843,666	456,425	761,628	83,220	6,000	0	788,100	4,939,039
Charges and Fees	0	6,475	26,600	38,160	5,900	0	1,815,700	0	1,892,835
Subtotal	6,586,779	8,443,216	895,464	799,955	91,720	27,600	1,938,759	791,700	19,575,193
Revenues Available	6,586,779	8,443,216	895,464	799,955	91,720	27,600	1,938,759	791,700	19,575,193
Expenditures									
Personal Services	1,845,899	0	252,094	0	0	0	574,760	77,434	2,750,188
Materials and Supplies	185,828	0	82,400	0	18,000	0	62,634	0	348,862
Services and Charges	944,440	568,300	188,493	795,788	65,308	6,025	213,469	621,143	3,402,966
Capital Outlay	0	5,485,410	36,200	4,000	5,000	3,000	85,500	0	5,619,110
Debt Service	0	1,666,781	252,556	0	0	0	20,907	0	1,940,244
Transfers (out)	3,596,056	254,283	70,107	0	1,108	0	969,791	39,898	4,931,244
Expenditures	6,572,223	7,974,774	881,850	799,788	89,416	9,025	1,927,061	738,475	18,992,613
Net Revenues	14,555	468,442	13,614	167	2,304	18,575	11,698	53,225	582,579
Beginning Fund Balance	172,021	1,052,323	670,466	289,538	74,277	33,998	449,077	181,658	2,923,358
Reserves	401,357	0	56,349	178,673	0	0	33,026	0	669,404
Ending Fund Balance	587,934	1,520,765	740,429	468,377	76,581	52,573	493,800	234,883	4,175,342

RESOLUTION NO. 14-08

A RESOLUTION APPROVING THE CITY OF CHOCTAW, OKLAHOMA, BUDGET FOR THE FISCAL YEAR 2014 - 2015 BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY.

WHEREAS, The City Charter [Section 3-3(3)] requires the Chief Executive Office [the City Manager] to prepare a budget annually and submit it to the council, be responsible for the administration of the budget after it goes into effect, and recommend to the council any changes in the budget which he deems desirable; and

WHEREAS, The City of Choctaw has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Section 17-201 through 17-216; and

WHEREAS, The City Manager has prepared a budget for the fiscal year ending June 30, 2014 consistent with the Act; and

WHEREAS, The Act in Section 17-215 provides for the City Manager of the City, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund; and

WHEREAS, The budget was formally submitted to the City Council on or before June 1, 2014 [at least 30 days prior to the start of the fiscal year in compliance with Section 17-205]; and

WHEREAS, The Choctaw City Council has conducted a Public Hearing on Tuesday, June 10, 2014 [at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in accordance with Section 17-208 of the Act]; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of The City of Choctaw, Choctaw, Oklahoma, to wit, that:

Section 1. The City Council of the City of Choctaw does hereby approve and adopt the FY 2014-2015 Budget [see attached spreadsheet] with total resources available in the amount of \$23,657,802 and total fund/departmental appropriations in the amount of \$19,713,119 for general operations, special revenues and capital outlay/projects for all funds of the City for the Fiscal Year commencing July 01, 2014, and ending June 30, 2015.

Section 2. The City Council does hereby authorize the City Manager to transfer any unexpended and unencumbered appropriations, at any time throughout the FY 2014 - 2015, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the City Council.

Section 3. All supplemental appropriations or decrease in the total appropriation of a

fund shall be adopted at an open meeting of the City Council and filed with the State Auditor and Inspector.

ADOPTED and **APPROVED** by the City Council of the City of Choctaw, Choctaw, Oklahoma, this 17th day of June, 2014.



Mayor





City Clerk

RESOLUTION NO. 14-06

A RESOLUTION APPROVING THE CHOCTAW UTILITIES AUTHORITY, CHOCTAW, OKLAHOMA, BUDGET FOR THE FISCAL YEAR 2014 - 2015 BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY.

WHEREAS, The Trust is required to file annually, with the City of Choctaw, copies of their financial documents and reports sufficient to demonstrate the fiscal activity of such trust, including, but not limited to, budgets, financial reports, bond indentures and audit in accordance with the provisions of the Oklahoma Trust Act (the Act) in 60 O.S. Section 176(G); and

WHEREAS, The Trust has adopted the provisions of the Oklahoma Municipal Budget Act in 11 O.S. Section 17-201 through 17-216; and

WHEREAS, The City Manager serves as the Executive Director of the Choctaw Utilities Authority and has prepared a budget for the fiscal year ending June 30, 2015 consistent with Title 11; and

WHEREAS, Title 11 in Section 17-215 provides for the Chief Executive Officer or his designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund; and

WHEREAS, The budget was formally submitted to the Board of Trustees on or before June 1, 2014 [at least 30 days prior to the start of the fiscal year in compliance with Section 17-205]; and

WHEREAS, The Choctaw Utilities Authority Board of Trustees have conducted a Public Hearing on Tuesday, June 10, 2014 [at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in accordance with Section 17-208 of the Title 11]; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of The Choctaw Utilities Authority of Choctaw, Oklahoma, to wit, that:

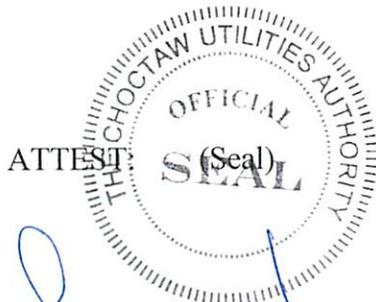
Section 1. The Board of Trustees of the Choctaw Utilities Authority does hereby approve and adopt the FY 2014-2015 Budget with total resources available in the amount of \$3,404,643 and total fund/departmental appropriations in the amount of \$2,684,353 for general operations, special revenues and capital outlay/projects for all funds of the CUA for the Fiscal Year commencing July 01, 2014, and ending June 30, 2015.

Section 2. The Board of Trustees do hereby authorize the Executive Director to transfer any unexpended and unencumbered appropriations, at any time throughout the FY 2014 -2015, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the Board of Trustees.

Section 3. All supplemental appropriations or decrease in the total appropriation of a fund shall be adopted at an open meeting of the Board of Trustees and filed with the State Auditor and Inspector.

ADOPTED and **APPROVED** by the Board of Trustees of the Choctaw Utilities Authority, Choctaw, Oklahoma, this 17th day of June, 2014.


Chairman



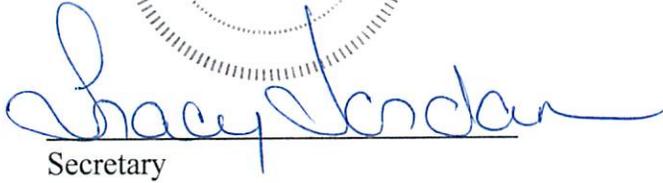

Secretary

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City of Choctaw, Oklahoma

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OKLAHOMA
Choctaw

May 28, 2014

Honorable Mayor and Members of the City Council;

Once again, it is my pleasure to present the Annual Operating Budget to the Choctaw City Council. The Fiscal Year 2015 Budget is transmitted on the following pages and is the culmination of the efforts of people throughout this organization.

Overview

The last three fiscal years have seen a tremendous amount of City resources poured into the Markets at Choctaw project. Fiscal Year 2015 will finally see the work come to fruition with the new Walmart set to open two weeks after the beginning of the new fiscal year. The resulting revenues are included in the sales tax projections as are the transfers to the TIF Fund to cover the debt service. The budget includes funding the new ball fields and soccer fields at Bouse Park. In the fall it is anticipated that the CUA will secure funding from the Oklahoma Water Resources Board for the construction of two wastewater interceptors and the expansion of the Waste Water Treatment Plant. Also included in the budget is funding for the widening of 10th Street between Henney and Harper, a reliever route for the two schools at the corner of Indian Meridian and 15th Street and a widening of North Choctaw Road at the entrance to the EOC Tech Center.

The budget also includes the funding of seven new positions in order to improve the City and CUA's ability to provide the quality of service expected by our customers. In the General Fund, the budget includes funding for two additional Police Officers. This is in addition to the funding of two new School Resource Officers as a part of our contractual arrangement with the Choctaw-Nicoma Park School District. Also in the General Fund is the creation of a Main Street Coordinator to work with the City and the Choctaw Economic Development Authority to bring new businesses to town, to assist with the development of the City's Old Town area and to enhance our tourism efforts. The final General Fund position is a mid-year hiring of an additional Parks Laborer who will have primary responsibility for the new athletic complex at Bouse Park. In the CUA there are three new positions; a Crew Leader, a Laborer and a Waste Water Plant Superintendent. In addition, an existing position is being re-classified to provide a second Crew Leader position. These changes will allow the Utilities to operate with two independent three-man crews. In addition to the positions added to the payroll, the proposed budget includes a 5% increase for City employees, starting on January 1, 2015 and following a performance review for each employee.

The Fiscal Year 2015 Budget includes some structural changes in order to provide greater clarity when trying to assess costs to particular functions. In the General Fund the Administrative

Services Department is being broken into three separate departments. The planning operations have been moved to the new Development Services Department and the court operations are now found in the Municipal Court Department. The Administrative Services Department will remain in place. Because almost all of the operating costs were blended together for these new departments in the Administrative Services Department's budget, the proposed budgets for these three departments were particularly difficult to split into components and may need to be adjusted throughout the year as we work through the budgetary reorganization. In the long run we will have a better handle on the real cost of services for these departments. In the Cultural and Recreation Fund, the Festivals Department is being phased out. The Fiscal Year 2014 Budget included the final funding necessary to clear out the negative fund balance carried by Festivals. Festival activities had moved to the Public Recreation Department several years ago. In addition to the above items, there is an additional, small section that provides a convenient accounting of the City and CUA's debt service activities. The Debt Service section of the budget includes a debt schedule for all of the City and CUA's outstanding debt as well as an accounting of where the funds come from to satisfy this debt.

Finally, while the opening of the new Walmart is a tremendous addition for Choctaw, the cost of funding the debt for the Tax Increment Financing District is taking the lion's share of the revenues created by the new store. The TIF was restructured this past year to allow the City to retain up to 50% of the sales taxes generated in the District, but in the first year, and projections indicate in the second year as well, the TIF will receive more than 50% of the sales tax revenue generated by the City's general 3¢ of sales tax in order to assure that the debt obligations are always fully funded. This year's budget has some particular funding arrangements that are expected to last only for this fiscal year. For example, the Dedicated Sales Tax, which will receive 100% of its 1¢ of sales tax from the TIF District will be contributing 66% of the operating funds for the Street and Alley Fund, the General Fund will contribute the balance from its sales tax receipts. The percentages of sales taxes automatically transferred to functions such as public recreation and landscaping are based on the projected sales tax exclusive of the TIF District's sales tax receipts.

Highlights

General Fund

- The Fiscal Year 2015 Budget includes the addition of four new positions - two Police Officers, a new Main Street Coordinator and a Parks Laborer
- Sales Tax transfer to the Street and Alley Fund for this fiscal year will account for 34% of the transfer to Street and Alley Fund with the balance coming from the Dedicated Sales Tax Fund.
- Creation of two new departments – Development Services and Municipal Court
- Sales Tax Transfer to Public Recreation was reduced in the Fiscal Year 2014 Budget from 7% to 6%. The Fiscal Year 2015 Budget returns the percentage to the previous rate of 7% of 1¢.

Capital Improvement Fund

- Projects – The Fiscal Year 2015 Budget includes funding for five new Police vehicles, a new Animal Control truck and box, a tractor with brush hog and front end loader for Parks, a minor

remodel at City Hall to accommodate the addition of the Main Street Coordinator and funding of computer upgrades from Windows XP to Windows 7

- Park Capital – The Fiscal Year 2015 Budget includes funding the construction of the new sports complex at Bouse Park
- Dedicated Sales Tax – This fund picks up 66% of the cost to fund the Street and Alley Fund for fiscal year 2015 as outlined above, funds water and sewer line replacements and approximately \$1.5 million of roadway improvements.
- Markets at Choctaw TIF – The activity in this fund closes out the City and CUA's commitments under the construction agreement with Walmart.

Special Revenue Fund

- Cemetery Fund – The Fiscal Year 2015 Budget includes funds to expand the cemetery
- Library Sinking Fund – The last debt service payment for the Library will occur towards the end of Fiscal Year 2015
- Community Development Fund - The Fiscal Year 2015 Budget includes \$20,000 to replace Christmas decorations

Insurance Fund

- Workers' Compensation Fund – In Fiscal Year 2014 this fund had to dip into its fund balance to meet its needs because of the significant increase in premiums. Workers' Compensation payments are fully funded by transfers from other funds in Fiscal Year 2015.
- The Health Insurance Fund budget includes reserves for an increase by as much as 15% when the policy renews.

Culture and Recreation Fund

- Public Recreation – Increase of \$10,000 in festival funding

Public Safety Fund

- No new programs included in Fiscal Year 2015 Budget

CUA General Fund

- The Fiscal Year 2015 Budget includes the addition of three new positions, a Crew Leader, a Laborer and a Waste Water Plant Superintendent. In addition, one Laborer position will be converted to create a second Crew Leader position.
- Utility rates will be set after the budget is completed as we will survey other cities after their budgets and rates are approved.

CUA Special Revenue Fund

- No new programs included in Fiscal Year 2015 Budget
- The CUA's Solid Waste franchisee will change from Waste Management to Waste Connections on July 1, 2014.

Financial Condition

The City has eight discrete funds. For FY 2015 all eight funds have positive net revenues. While there are individual operating funds that are projected to carry negative net revenues, each

fund, as a whole, is in positive net revenue territory. The fund balances for the eight funds, as a share of both revenues and expenditures, are as follows:

Fund	Ending Fund Balances	As a Percentage of Revenues	As a Percentage of Expenditures
General	\$587,934	8.93%	8.95%
Capital	\$1,520,765	18.01%	19.07%
Special	\$740,429	82.69%	83.96%
Insurance	\$468,377	58.55%	58.56%
Tourism/Parks	\$76,581	83.49%	85.65%
Public Safety	\$52,573	190.48%	582.53%
CUA – General	\$493,800	25.47%	25.62%
CUA – Special	\$234,883	29.67%	31.81%
Total – All Funds	\$4,175,342	21.33%	21.98%

In accordance with State Law, a Public Hearing regarding the Proposed Budget will be held during the regular City Council meeting on June 3, 2014 at 7 p.m. By law, the budget must be adopted by June 22 and filed with the State Auditor and County within 30 days after the beginning of the fiscal year. A copy of the Municipal Budget Act is included in the Appendix.

I am looking forward to discussing the Proposed Budget at our meeting on June 3, 2014.

Sincerely,

Roger Nelson
City Manager

RESOLUTION NO. 14-08

A RESOLUTION APPROVING THE CITY OF CHOCTAW, OKLAHOMA, BUDGET FOR THE FISCAL YEAR 2014 - 2015 BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY.

WHEREAS, The City Charter [Section 3-3(3)] requires the Chief Executive Office [the City Manager] to prepare a budget annually and submit it to the council, be responsible for the administration of the budget after it goes into effect, and recommend to the council any changes in the budget which he deems desirable; and

WHEREAS, The City of Choctaw has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Section 17-201 through 17-216; and

WHEREAS, The City Manager has prepared a budget for the fiscal year ending June 30, 2014 consistent with the Act; and

WHEREAS, The Act in Section 17-215 provides for the City Manager of the City, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund; and

WHEREAS, The budget was formally submitted to the City Council on or before June 1, 2014 [at least 30 days prior to the start of the fiscal year in compliance with Section 17-205]; and

WHEREAS, The Choctaw City Council has conducted a Public Hearing on Tuesday, June 10, 2014 [at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in accordance with Section 17-208 of the Act]; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of The City of Choctaw, Choctaw, Oklahoma, to wit, that:

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Section 2. The City Council does hereby authorize the City Manager to transfer any unexpended and unencumbered appropriations, at any time throughout the FY 2014 - 2015, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the City Council.

Section 3. All supplemental appropriations or decrease in the total appropriation of a

fund shall be adopted at an open meeting of the City Council and filed with the State Auditor and Inspector.

ADOPTED and **APPROVED** by the City Council of the City of Choctaw, Choctaw, Oklahoma, this 17th day of June, 2014.



Mayor





City Clerk

RESOLUTION NO. 14-06

A RESOLUTION APPROVING THE CHOCTAW UTILITIES AUTHORITY, CHOCTAW, OKLAHOMA, BUDGET FOR THE FISCAL YEAR 2014 - 2015 BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015 AND ESTABLISHING BUDGET AMENDMENT AUTHORITY.

WHEREAS, The Trust is required to file annually, with the City of Choctaw, copies of their financial documents and reports sufficient to demonstrate the fiscal activity of such trust, including, but not limited to, budgets, financial reports, bond indentures and audit in accordance with the provisions of the Oklahoma Trust Act (the Act) in 60 O.S. Section 176(G); and

WHEREAS, The Trust has adopted the provisions of the Oklahoma Municipal Budget Act in 11 O.S. Section 17-201 through 17-216; and

WHEREAS, The City Manager serves as the Executive Director of the Choctaw Utilities Authority and has prepared a budget for the fiscal year ending June 30, 2015 consistent with Title 11; and

WHEREAS, Title 11 in Section 17-215 provides for the Chief Executive Officer or his designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund; and

WHEREAS, The budget was formally submitted to the Board of Trustees on or before June 1, 2014 [at least 30 days prior to the start of the fiscal year in compliance with Section 17-205]; and

WHEREAS, The Choctaw Utilities Authority Board of Trustees have conducted a Public Hearing on Tuesday, June 10, 2014 [at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in accordance with Section 17-208 of the Title 11]; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of The Choctaw Utilities Authority of Choctaw, Oklahoma, to wit, that:

Section 1. The Board of Trustees of the Choctaw Utilities Authority does hereby approve and adopt the FY 2014-2015 Budget with total resources available in the amount of \$3,404,643 and total fund/departmental appropriations in the amount of \$2,684,353 for general operations, special revenues and capital outlay/projects for all funds of the CUA for the Fiscal Year commencing July 01, 2014, and ending June 30, 2015.

Section 2. The Board of Trustees do hereby authorize the Executive Director to transfer any unexpended and unencumbered appropriations, at any time throughout the FY 2014 -2015, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the Board of Trustees.

Section 3. All supplemental appropriations or decrease in the total appropriation of a fund shall be adopted at an open meeting of the Board of Trustees and filed with the State Auditor and Inspector.

ADOPTED and **APPROVED** by the Board of Trustees of the Choctaw Utilities Authority, Choctaw, Oklahoma, this 17th day of June, 2014.



Chairman



ATTEST



Secretary

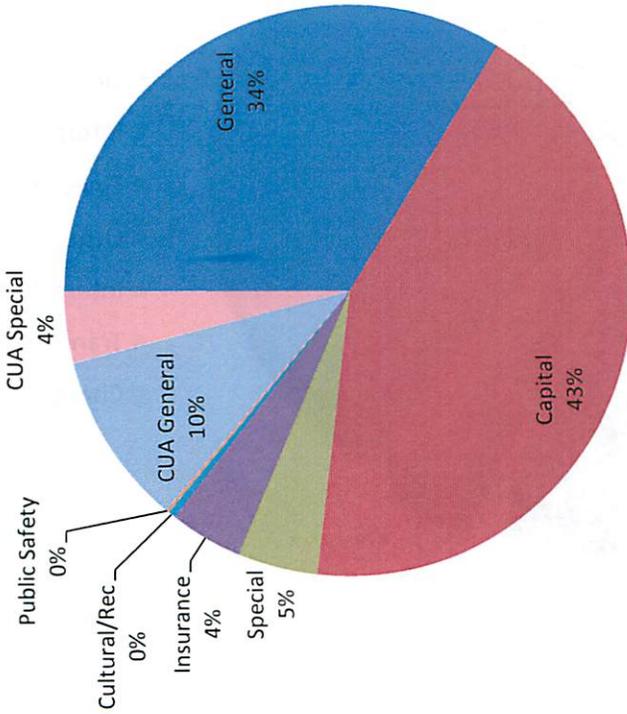
All Funds - Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15
Revenues						
General Taxes	3,444,250	3,457,897	3,544,632	3,591,277	4,412,199	6,386,767
Licenses/Permits	66,208	70,045	66,432	72,620	94,366	95,500
Intergovernmental	218,949	185,408	206,524	188,293	205,626	258,400
Fines and Forfeitures	192,290	219,982	231,646	251,000	239,264	244,000
Other Revenues	326,747	1,462,000	5,843,957	4,269,130	3,671,468	5,883,306
Interest Earnings	5,971	2,036	1,444	1,664	1,304	1,346
Transfers (in)	2,481,309	2,881,201	4,504,068	2,895,805	3,693,533	4,950,485
Charges and Fees	1,787,347	1,896,128	1,923,790	1,946,405	1,969,005	1,893,315
Total Revenues	8,523,072	10,174,696	16,322,492	13,216,194	14,286,765	19,713,119
Expenditures						
Personal Services	1,923,293	2,013,357	1,997,731	2,397,727	2,353,386	2,814,968
Materials and Supplies	320,529	319,956	297,576	355,918	356,607	349,075
Services and Charges	2,280,718	3,711,301	8,317,155	5,348,702	5,053,293	3,418,816
Capital Outlay	833,206	1,597,425	488,376	1,376,092	1,849,706	5,619,110
Debt Service	1,150,516	1,159,147	1,713,553	1,254,870	1,144,592	1,950,244
Transfers (out)	2,500,748	2,888,795	3,839,183	2,892,723	3,687,401	4,942,539
Total Expenditures	9,009,010	11,689,981	16,653,576	13,626,032	14,444,985	19,094,752
Net Revenues	-485,938	-1,515,286	-331,083	-409,838	-158,220	618,367
Beginning Fund Balance	5,402,299	4,778,542	3,261,286	3,210,164	3,386,794	3,275,279
Reserves	576,299	715,344	1,218,587	711,572	711,496	669,404
Deposit Liabilities	-1,025	-1,310	0	0	0	0
Ending Fund Balance	5,491,635	3,977,291	4,148,790	3,511,898	3,940,070	4,563,050

All Funds Summary

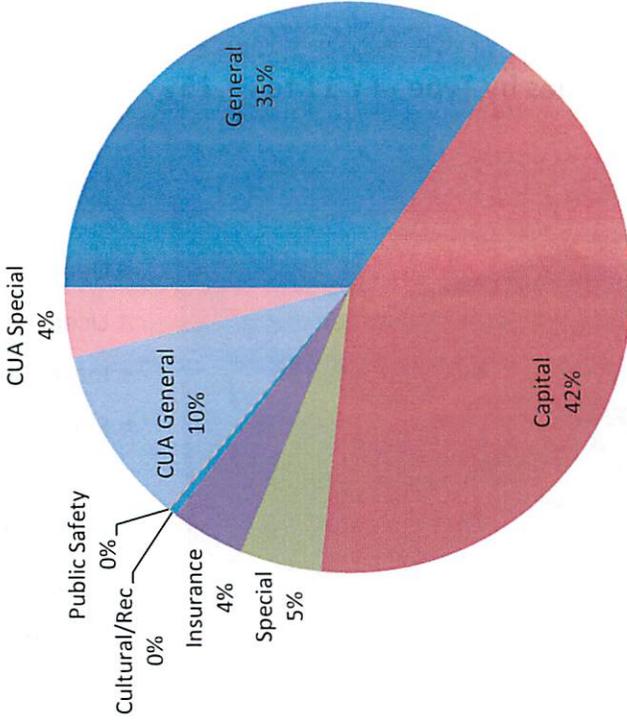
	General Fund	Capital Fund	Special Revenue Fund	Insurance Fund	Culture and Recreation Fund	Public Safety Fund	CUA General Fund	CUA Special Revenue Fund	Total Funds
Revenues									
General Taxes	6,127,790	0	258,977	0	0	0	0	0	6,386,767
Licenses/Permits	95,500	0	0	0	0	0	0	0	95,500
Intergovernmental	148,000	0	106,000	0	0	4,400	0	0	258,400
Fines and Forfeitures	244,000	0	0	0	0	0	0	0	244,000
Other Revenues	45,989	5,643,800	47,142	0	2,600	17,200	122,975	3,600	5,883,306
Interest Earnings	500	275	320	167	0	0	84	0	1,346
Transfers (in)	0	2,843,666	456,425	773,075	83,220	6,000	0	788,100	4,950,485
Charges and Fees	0	6,475	26,600	38,640	5,900	0	1,815,700	0	1,893,315
Revenues	6,661,779	8,494,216	895,464	811,882	91,720	27,600	1,938,759	791,700	19,713,119
Expenditures									
Personal Services	1,899,762	0	252,094	0	0	0	576,412	86,699	2,814,968
Materials and Supplies	185,828	0	82,400	0	18,000	0	62,847	0	349,075
Services and Charges	955,290	568,300	188,493	795,788	65,308	6,025	218,469	621,143	3,418,816
Capital Outlay	0	5,485,410	36,200	4,000	5,000	3,000	85,500	0	5,619,110
Debt Service	0	1,676,781	252,556	0	0	0	20,907	0	1,950,244
Transfers (out)	3,605,209	254,283	69,583	0	1,089	0	968,881	43,494	4,942,539
Expenditures	6,646,089	7,984,774	881,326	799,788	89,397	9,025	1,933,016	751,337	19,094,752
Net Revenues	15,689	509,442	14,137	12,093	2,323	18,575	5,743	40,363	618,367
Beginning Fund Balance	150,306	1,437,776	654,045	289,538	68,458	33,998	469,726	171,431	3,275,279
Reserves	401,357	0	56,349	178,673	0	0	33,026	0	669,404
Ending Fund Balance	567,353	1,947,218	724,531	480,304	70,782	52,573	508,495	211,795	4,563,050

Revenues by Fund - FY 2015



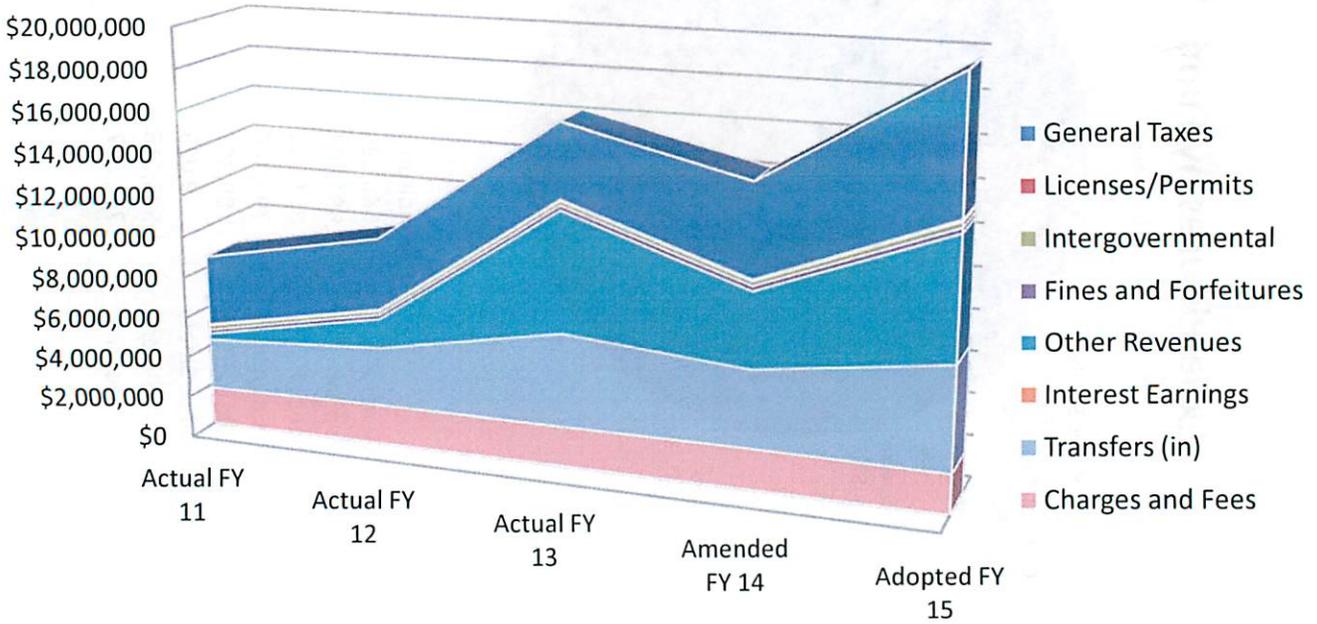
Revenues	Amount
General	6,661,779
Capital	8,494,216
Special	895,464
Insurance	811,882
Cultural/Rec	91,720
Public Safety	27,600
CUA General	1,938,759
CUA Special	791,700

Expenditures by Fund - FY 2015

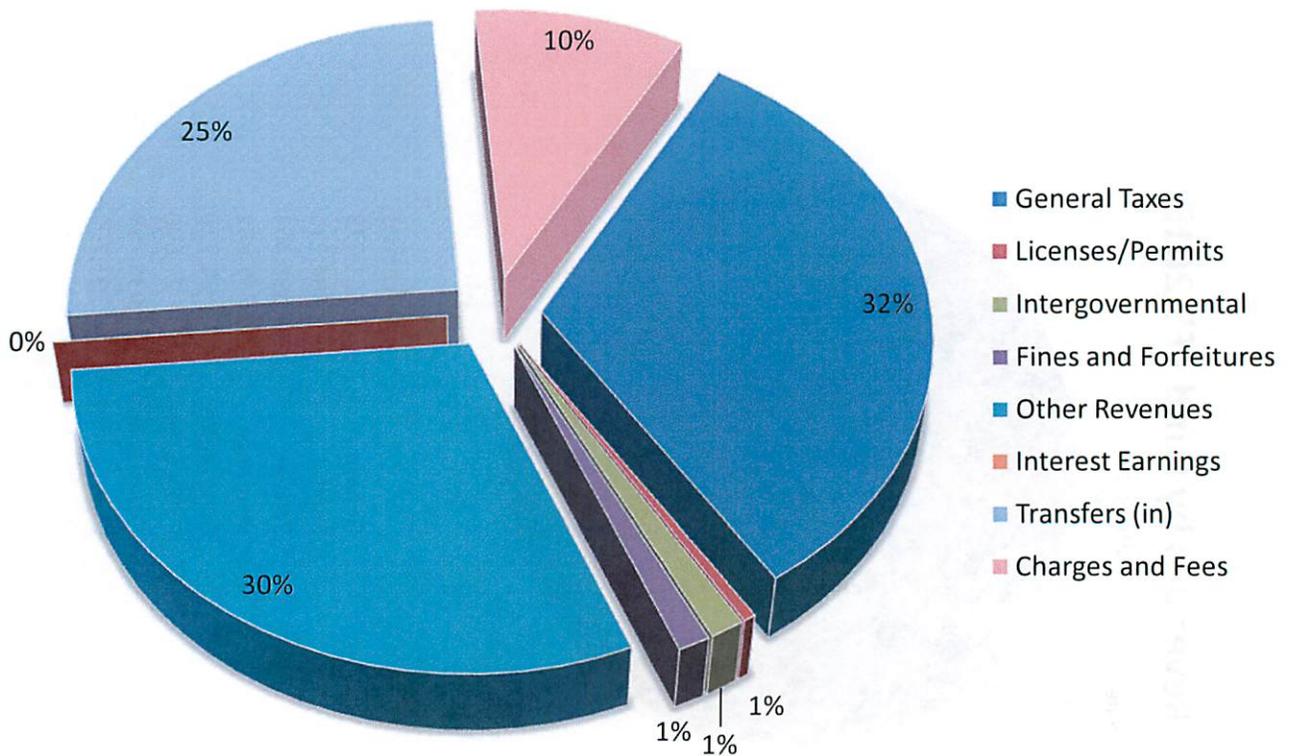


Expenditures	Amount
General	6,646,089
Capital	7,984,774
Special	881,326
Insurance	799,788
Cultural/Rec	89,397
Public Safety	9,025
CUA General	1,933,016
CUA Special	751,337

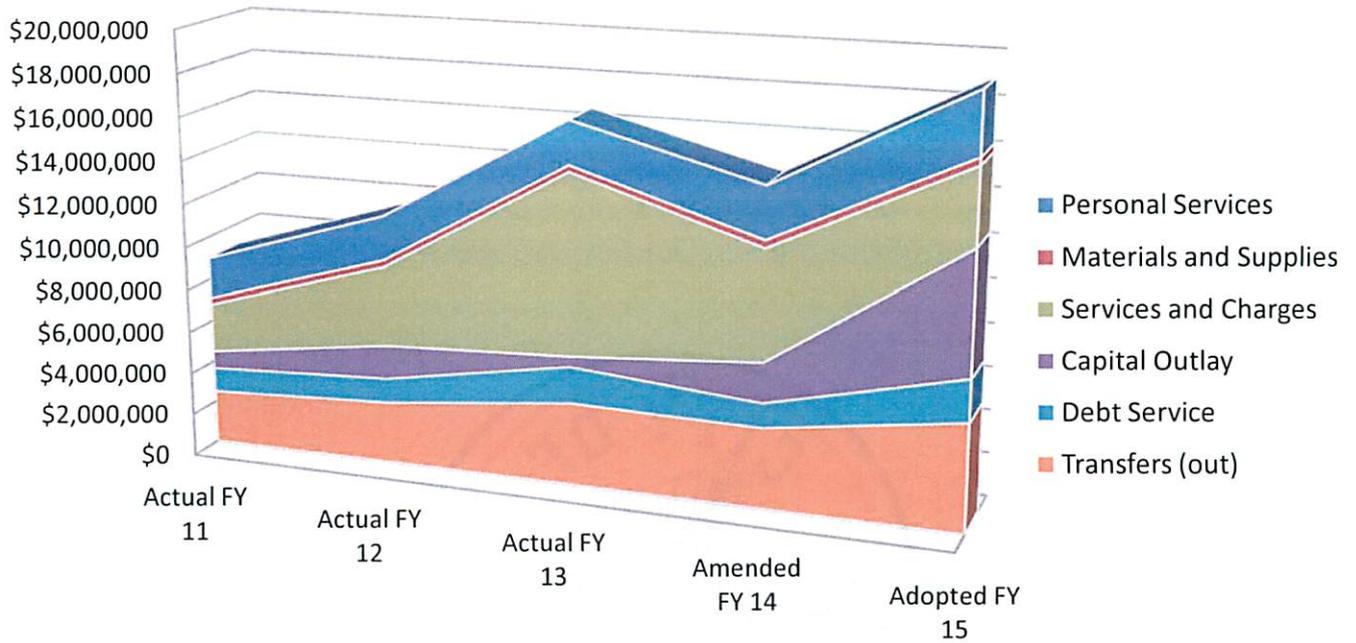
All Funds Revenues by Type - FY 11 to FY 15



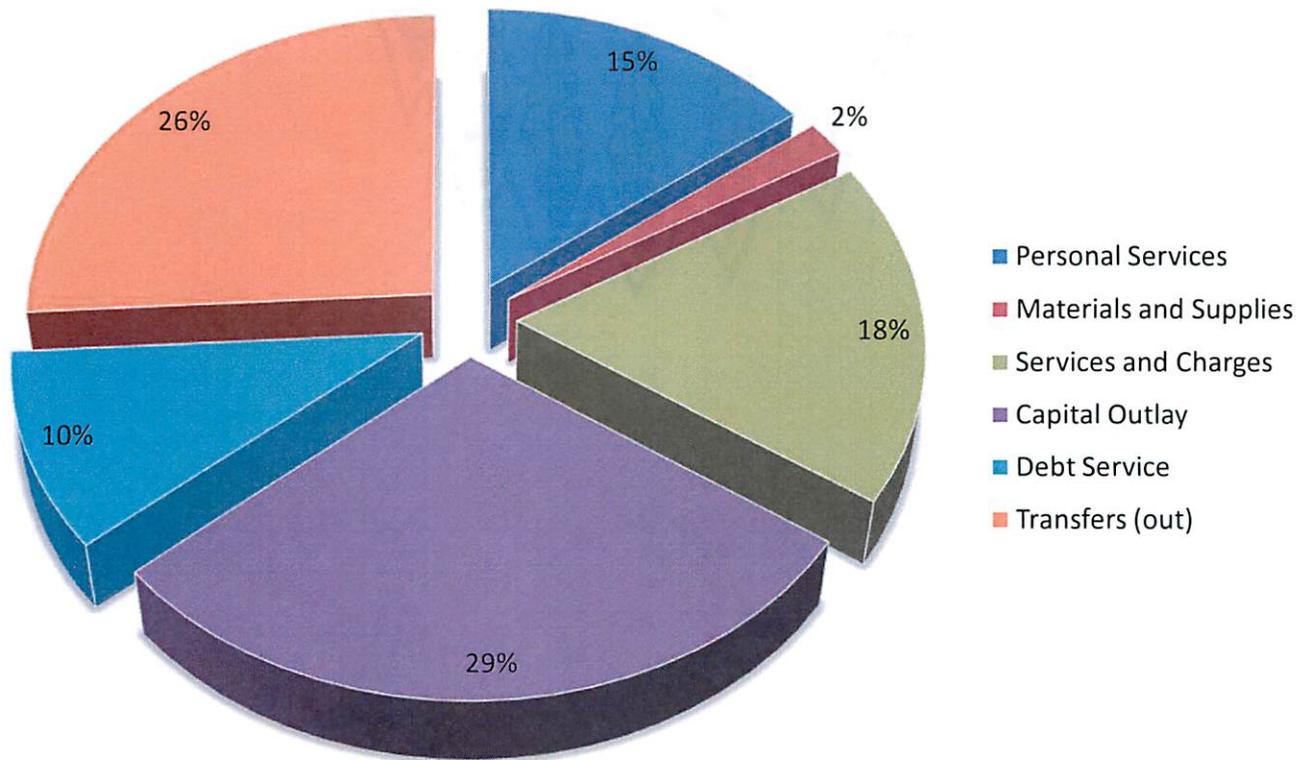
All Funds Revenue Sources - FY 15



All Funds Expenditures by Type - FY 11 to FY 15



All Funds Expenditures - FY 15

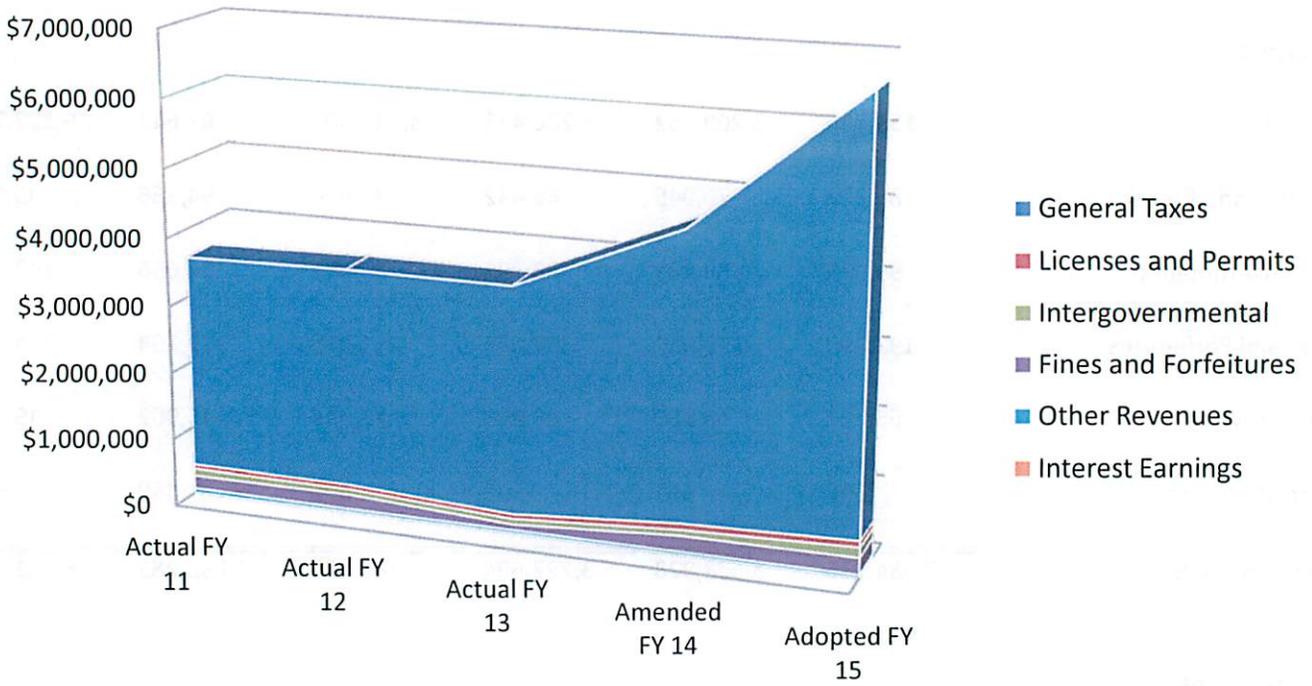




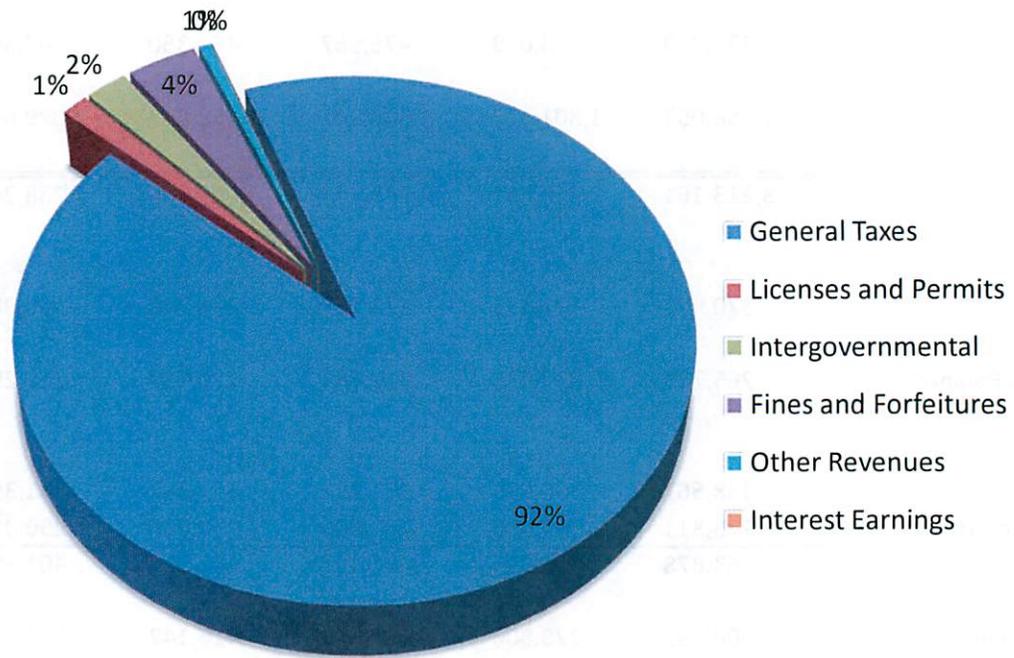
General Fund - Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15
Revenues						
General Taxes	3,159,736	3,209,552	3,286,433	3,332,300	4,167,643	6,127,790
Licenses and Permits	66,208	70,045	66,432	72,620	94,366	95,500
Intergovernmental	99,935	80,529	88,706	83,073	84,656	148,000
Fines and Forfeitures	192,290	219,982	231,646	251,000	239,264	244,000
Other Revenues	65,267	48,159	48,878	47,989	45,902	45,989
Interest Earnings	696	661	599	675	450	500
Total Revenues	<u>3,584,133</u>	<u>3,628,928</u>	<u>3,722,694</u>	<u>3,787,657</u>	<u>4,632,281</u>	<u>6,661,779</u>
Expenditures						
Personal Services	1,252,091	1,352,791	1,357,005	1,592,275	1,570,217	1,899,762
Materials and Supplies	164,294	177,779	162,928	189,928	185,891	185,828
Services and Charges	338,720	418,669	476,967	461,350	902,508	955,290
Transfers (out)	1,458,057	1,801,522	1,846,947	1,758,852	2,079,650	3,605,209
Total Expenditures	<u>3,213,161</u>	<u>3,750,761</u>	<u>3,843,847</u>	<u>4,002,405</u>	<u>4,738,266</u>	<u>6,646,089</u>
Net Revenues	370,972	-121,833	-121,153	-214,748	-105,984	15,689
Beginning Fund Balance	265,783	499,937	377,443	229,533	256,290	150,306
Reserves						
Accrued Leave	138,567	150,696	151,357	151,357	151,357	151,357
Emergency Reserves	125,311	250,000	250,000	250,000	250,000	250,000
Total Reserves	<u>263,878</u>	<u>400,696</u>	<u>401,357</u>	<u>401,357</u>	<u>401,357</u>	<u>401,357</u>
Ending Fund Balance	900,633	778,800	657,647	416,142	551,663	567,353

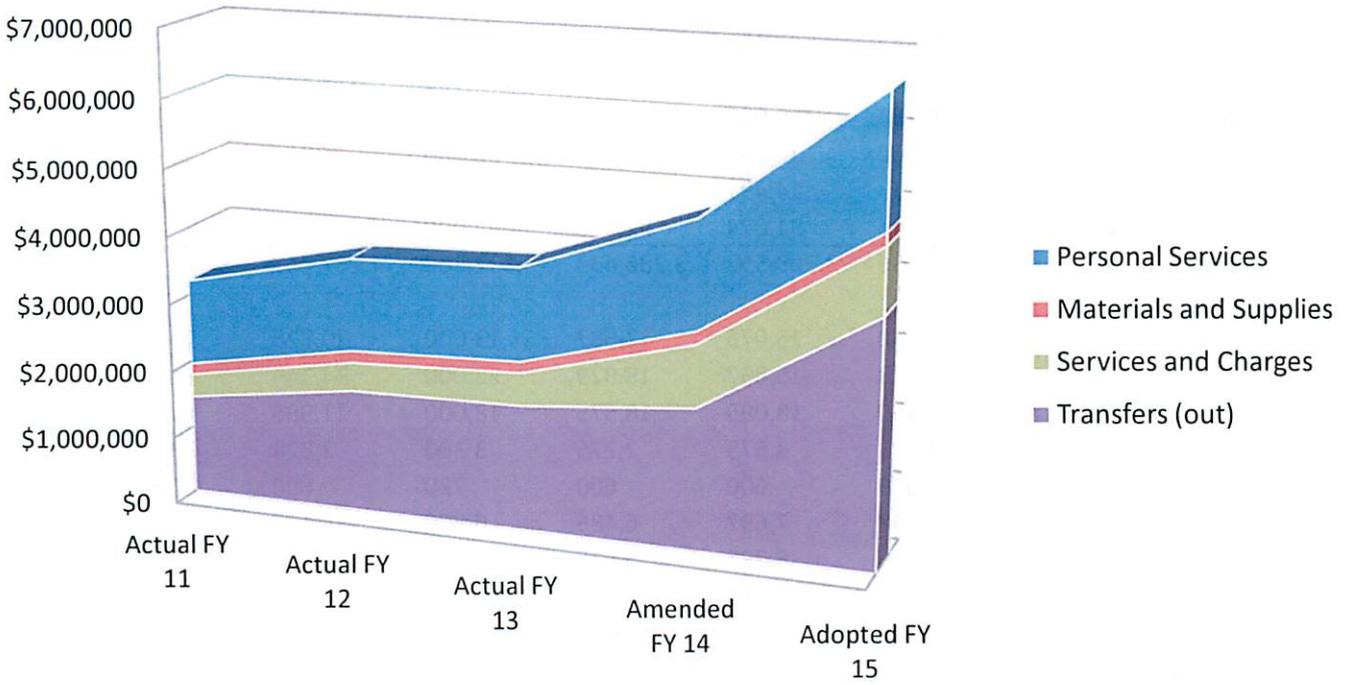
General Fund Revenues by Type - FY11 to FY15



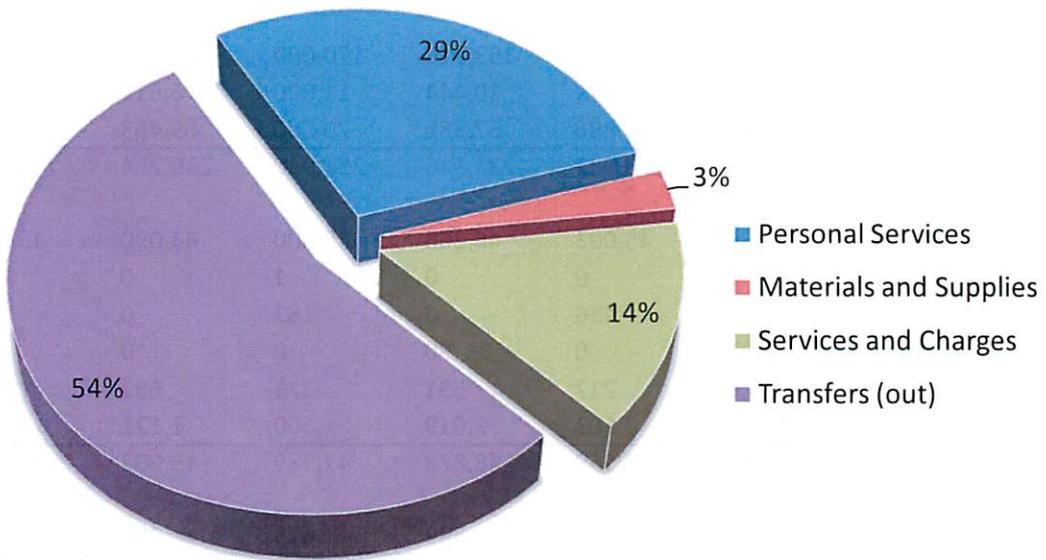
General Fund Revenue Sources - FY15



General Fund Expenditures by Type - FY 11 to FY 15



General Fund Expenditures - FY 15



General Fund - Revenues - 10

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
General Taxes							
Sales Tax (4¼%)	2,545,885	2,632,151	2,657,737	2,695,000	3,341,156	5,395,290	61%
Use Tax (4¼%)	198,551	129,994	193,031	183,000	379,368	282,500	-26%
Electric Franchise Tax	276,783	310,902	295,125	315,000	298,417	300,000	1%
Gas Gross Receipts Tax	33,160	30,940	34,160	32,800	37,966	38,000	0%
Telephone Exchange Fee	15,113	14,491	14,109	14,500	14,500	15,000	3%
Cable TV Franchise Tax	90,245	91,074	92,270	92,000	96,237	97,000	1%
	<u>3,159,736</u>	<u>3,209,552</u>	<u>3,286,433</u>	<u>3,332,300</u>	<u>4,167,643</u>	<u>6,127,790</u>	<u>47%</u>
Licenses and Permits							
Inspection Fees	14,440	15,076	12,987	13,000	20,325	20,000	-2%
Building Permits	14,423	15,897	18,929	22,000	34,144	34,000	0%
Business Permits/Licenses	19,460	18,095	18,575	18,000	21,968	22,000	0%
Construction Permits	3,493	3,575	2,275	3,300	2,824	3,300	17%
Oil and Gas Permits/Fees	629	600	600	720	600	600	0%
Miscellaneous Licenses/Permit	6,848	7,692	6,486	6,800	6,175	6,800	10%
Zoning Fees	5,546	8,295	5,615	7,900	7,900	7,900	0%
Animal Fees	1,370	815	965	900	430	900	109%
	<u>66,208</u>	<u>70,045</u>	<u>66,432</u>	<u>72,620</u>	<u>94,366</u>	<u>95,500</u>	<u>1%</u>
Intergovernmental							
Alcohol Beverage Tax	14,269	15,711	17,007	17,000	18,067	18,000	0%
Grant Funds	4,398	4,413	9,307	10,000	0	10,000	100%
Cigarette/Tobacco Tax	36,226	39,331	34,493	35,000	38,689	39,000	1%
CNP Schools	45,042	21,074	27,900	21,073	27,900	81,000	190%
	<u>99,935</u>	<u>80,529</u>	<u>88,706</u>	<u>83,073</u>	<u>84,656</u>	<u>148,000</u>	<u>75%</u>
Fines and Forfeitures							
Court Fines	139,827	157,083	153,816	170,000	167,000	170,000	2%
Court Fines: Juveniles	6,536	8,013	10,444	11,000	6,811	7,000	3%
Bond Forfeitures	45,928	54,886	67,386	70,000	65,453	67,000	2%
	<u>192,290</u>	<u>219,982</u>	<u>231,646</u>	<u>251,000</u>	<u>239,264</u>	<u>244,000</u>	<u>2%</u>
Other Revenues							
Miscellaneous	50,156	45,003	46,268	45,000	43,090	43,000	0%
state.gov Online Fee	1	0	0	1	0	1	100%
Oil Royalties	169	436	0	163	0	163	100%
Senior Nutrition Program Fees	12,691	0	0	0	0	0	0%
Police/Fire Report Fees	149	217	591	325	691	325	-53%
State Building Permit Fee	2,102	2,503	2,019	2,500	2,121	2,500	18%
	<u>65,267</u>	<u>48,159</u>	<u>48,878</u>	<u>47,989</u>	<u>45,902</u>	<u>45,989</u>	<u>0%</u>
Interest Earnings							
Interest Earnings	696	661	599	675	450	500	11%
	<u>696</u>	<u>661</u>	<u>599</u>	<u>675</u>	<u>450</u>	<u>500</u>	<u>11%</u>
Total Revenues	<u><u>3,584,133</u></u>	<u><u>3,628,928</u></u>	<u><u>3,722,694</u></u>	<u><u>3,787,657</u></u>	<u><u>4,632,281</u></u>	<u><u>6,661,779</u></u>	<u><u>44%</u></u>

General Fund - Expenditures - 10

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	1,038,611	1,180,713	1,176,251	1,389,178	1,377,220	1,659,060	20%
Fringe Benefits	213,479	172,078	180,754	203,097	192,997	240,702	25%
	<u>1,252,091</u>	<u>1,352,791</u>	<u>1,357,005</u>	<u>1,592,275</u>	<u>1,570,217</u>	<u>1,899,762</u>	<u>21%</u>
Materials and Supplies							
Office Supplies	13,482	11,344	9,886	14,400	15,212	15,400	1%
Operating Supplies	15,586	18,801	16,349	20,250	23,468	26,050	11%
Fleet Parts and Supplies	121,158	137,027	123,606	136,000	131,720	124,500	-5%
Repair/Maintenance Supplies	14,068	10,367	13,088	18,728	15,204	18,728	23%
Small Tools/Minor Equipment	0	240	0	550	287	1,150	301%
	<u>164,294</u>	<u>177,779</u>	<u>162,928</u>	<u>189,928</u>	<u>185,891</u>	<u>185,828</u>	<u>0%</u>
Services and Charges							
Miscellaneous	24,928	20,210	27,838	22,050	27,053	22,050	-18%
Collection Agency Fees	1,304	2,878	5,240	5,000	3,722	4,500	21%
Utility Services	25,670	25,942	26,037	33,000	28,220	29,100	3%
Communications	46,093	48,271	45,336	49,600	44,740	44,800	0%
Advertising	1,291	2,508	2,621	2,500	3,811	34,100	795%
Printing and Binding	60	0	100	100	0	100	100%
Professional Services	109,335	179,699	251,607	225,450	660,341	668,600	1%
Postage and Meter Service	3,573	2,304	1,452	3,500	3,194	2,650	-17%
Travel and Training	13,030	14,843	13,206	14,200	10,511	27,690	163%
Contractual Services	59,344	80,204	74,663	73,200	84,334	72,150	-14%
Fleet Services	12,304	11,141	15,915	15,500	16,430	17,500	7%
Senior Nutrition Program	8,178	0	0	0	143	0	-100%
Jail Fees	0	0	0	0	0	10,000	100%
Repair/Maintenance Services	17,327	13,133	8,050	10,750	8,211	11,550	41%
Uniforms	4,177	5,086	4,902	5,500	9,610	5,500	-43%
Election Expense	12,105	5,521	0	0	0	5,000	100%
Labor Negotiations	0	6,929	0	1,000	2,188	0	-100%
	<u>338,720</u>	<u>418,669</u>	<u>476,967</u>	<u>461,350</u>	<u>902,508</u>	<u>955,290</u>	<u>6%</u>

General Fund - Expenditures - 10

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Transfers (out)							
<i>Capital Improvement Fund</i>							
Capital Projects (25% 1¢)	117,819	154,832	155,989	158,529	196,539	173,375	-12%
Dedicated Sales Tax (1¢)	636,471	641,890	627,127	634,118	786,154	1,251,833	59%
TIF Fund Transfer	0	0	0	0	0	1,105,500	100%
Community Development	0	0	0	0	0	60,000	100%
<i>Insurance Fund</i>							
Risk Management	51,175	74,783	80,583	54,217	54,217	59,648	10%
Unemployment	4,493	5,150	5,625	920	920	1,012	10%
Workers Compensation	59,541	66,130	71,516	79,817	79,817	112,824	41%
Health Insurance	251,206	288,955	332,069	285,910	285,910	317,698	11%
<i>Cultural & Recreation Fund</i>							
Public Recreation (7% 1¢)	29,455	43,353	43,677	38,047	47,169	48,545	3%
Landscaping (5% 1¢)	0	30,966	31,198	31,706	39,308	34,675	-12%
Street and Alley (50% 1¢)	294,547	340,631	343,175	317,059	393,077	127,142	-68%
Park Improvements (¼¢)	13,351	154,832	155,989	158,529	196,539	312,958	59%
	<u>1,458,057</u>	<u>1,801,522</u>	<u>1,846,947</u>	<u>1,758,852</u>	<u>2,079,650</u>	<u>3,605,209</u>	<u>73%</u>
Total Expenditures	<u>3,213,161</u>	<u>3,750,761</u>	<u>3,843,847</u>	<u>4,002,405</u>	<u>4,738,266</u>	<u>6,646,089</u>	<u>40%</u>
Net Revenues	370,972	-121,833	-121,153	-214,748	-105,984	15,689	676%
Beginning Fund Balance	265,783	499,937	377,443	229,533	256,290	150,306	-41%
Reserves							
Accrued Leave	138,567	150,696	151,357	151,357	151,357	151,357	0%
Emergency Reserves	125,311	250,000	250,000	250,000	250,000	250,000	0%
Total Reserves	<u>263,878</u>	<u>400,696</u>	<u>401,357</u>	<u>401,357</u>	<u>401,357</u>	<u>401,357</u>	<u>0%</u>
Ending Fund Balance	900,633	778,800	657,647	416,142	551,663	567,352	3%

General Fund - Administrative Services - 10-10

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	340,580	389,613	370,388	412,023	383,000	326,445	-15%
Fringe Benefits	74,227	62,522	56,750	69,970	59,467	56,935	-4%
	<u>414,807</u>	<u>452,135</u>	<u>427,138</u>	<u>481,993</u>	<u>442,467</u>	<u>383,381</u>	<u>-13%</u>
Materials and Supplies							
Office Supplies	8,185	6,830	6,536	8,000	9,050	6,200	-31%
Operating Supplies	2,173	2,673	1,702	2,500	2,492	1,500	-40%
Fleet Parts and Supplies	13,880	13,500	11,758	13,500	12,323	9,000	-27%
Repair/Maintenance Supplies	469	575	0	500	100	300	200%
	<u>24,707</u>	<u>23,578</u>	<u>19,996</u>	<u>24,500</u>	<u>23,965</u>	<u>17,000</u>	<u>-29%</u>
Services and Charges							
Miscellaneous	23,295	18,445	26,712	20,000	25,500	20,000	-22%
Collection Agency Fees	1,304	2,878	5,240	5,000	3,722	0	-100%
Utility Services	3,185	2,797	2,735	6,500	2,508	2,600	4%
Communications	20,003	17,471	16,660	17,500	14,212	12,000	-16%
Advertising	0	0	0	0	0	30,000	100%
Professional Services	25,337	21,909	24,893	25,000	16,293	18,000	10%
Postage and Meter Service	3,573	2,304	1,452	3,500	3,194	2,000	-37%
Travel and Training	9,300	8,453	6,252	7,500	4,859	5,000	3%
Contractual Services	37,587	55,375	42,952	42,000	46,124	24,650	-47%
Repair/Maintenance Services	0	582	64	750	154	150	100%
Uniforms	1,917	2,528	2,200	2,500	4,928	2,500	-49%
	<u>125,502</u>	<u>132,742</u>	<u>129,161</u>	<u>130,250</u>	<u>121,494</u>	<u>116,900</u>	<u>-4%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	2,207	2,428	2,549	15,387	15,387	10,147	-34%
Unemployment	1,258	1,481	1,541	262	262	204	-22%
Workers Compensation	18,021	19,973	21,013	22,358	22,358	22,768	2%
Health Insurance	64,900	59,323	82,737	62,874	62,874	57,762	-8%
	<u>86,386</u>	<u>83,205</u>	<u>107,840</u>	<u>100,881</u>	<u>100,881</u>	<u>90,881</u>	<u>-10%</u>
Total Expenditures	<u>651,402</u>	<u>691,660</u>	<u>684,134</u>	<u>737,624</u>	<u>688,807</u>	<u>608,162</u>	<u>-12%</u>

General Fund - Development Services - 10-11

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	0	0	0	0	0	84,240	100%
Fringe Benefits	0	0	0	0	0	13,183	100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>97,423</u>	<u>100%</u>
Materials and Supplies							
Office Supplies	0	0	0	0	0	1,300	100%
Operating Supplies	0	0	0	0	0	2,400	100%
Fleet Parts and Supplies	0	0	0	0	0	3,000	100%
Repair/Maintenance Supplies	0	0	0	0	0	200	100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,900</u>	<u>100%</u>
Services and Charges							
Communications	0	0	0	0	0	1,800	100%
Advertising	0	0	0	0	0	100	100%
Postage and Meter Service	0	0	0	0	0	650	100%
Travel and Training	0	0	0	0	0	5,525	100%
Contractual Services	0	0	0	0	0	7,850	100%
Repair/Maintenance Services	0	0	0	0	0	900	100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,825</u>	<u>100%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	0	0	0	0	0	2,376	100%
Unemployment	0	0	0	0	0	52	100%
Workers Compensation	0	0	0	0	0	5,786	100%
Health Insurance	0	0	0	0	0	18,685	100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,899</u>	<u>100%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>148,047</u></u>	<u><u>100%</u></u>

General Fund - Municipal Court - 10-12

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	0	0	0	0	0	62,336	100%
Fringe Benefits	0	0	0	0	0	9,756	100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,092</u>	<u>100%</u>
Materials and Supplies							
Office Supplies	0	0	0	0	0	500	100%
Operating Supplies	0	0	0	0	0	1,600	100%
Small Tools/Minor Equipment	0	0	0	0	0	600	100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,700</u>	<u>100%</u>
Services and Charges							
Collection Agency Fees	0	0	0	0	0	4,500	100%
Travel and Training	0	0	0	0	0	965	100%
Contractual Services	0	0	0	0	0	350	100%
Jail Fees	0	0	0	0	0	10,000	100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,815</u>	<u>100%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	0	0	0	0	0	1,777	100%
Unemployment	0	0	0	0	0	38	100%
Workers Compensation	0	0	0	0	0	4,281	100%
Health Insurance	0	0	0	0	0	4,702	100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,799</u>	<u>100%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>101,405</u></u>	<u><u>100%</u></u>

General Fund - Fire Department - 10-13

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	192,196	219,124	232,781	308,888	300,778	322,486	7%
Fringe Benefits	46,877	32,931	45,035	43,731	44,306	45,617	3%
	<u>239,073</u>	<u>252,055</u>	<u>277,816</u>	<u>352,619</u>	<u>345,084</u>	<u>368,103</u>	<u>7%</u>
Materials and Supplies							
Office Supplies	852	1,817	1,028	2,200	2,253	2,200	-2%
Operating Supplies	4,629	9,183	5,963	6,500	7,072	7,000	-1%
Fleet Parts and Supplies	38,180	48,649	38,640	50,000	36,087	40,000	11%
Repair/Maintenance Supplies	4,920	3,398	3,329	4,000	5,052	4,000	-21%
Small Tools/Minor Equipment	0	240	0	300	287	300	5%
	<u>48,580</u>	<u>63,287</u>	<u>48,959</u>	<u>63,000</u>	<u>50,751</u>	<u>53,500</u>	<u>5%</u>
Services and Charges							
Miscellaneous	573	545	422	700	549	800	46%
Utility Services	4,037	3,109	3,362	5,000	3,844	5,000	30%
Communications	6,997	6,948	6,016	7,500	6,741	7,500	11%
Travel and Training	2,370	3,823	3,657	3,200	3,200	3,200	0%
Contractual Services	996	817	713	1,000	990	2,100	112%
Fleet Services	3,273	4,380	6,315	7,500	6,900	7,500	9%
Repair/Maintenance Services	13,947	11,877	6,517	7,000	6,000	7,000	17%
	<u>32,193</u>	<u>31,499</u>	<u>27,001</u>	<u>31,900</u>	<u>28,224</u>	<u>33,100</u>	<u>17%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	6,014	10,782	11,321	10,815	10,815	8,919	-18%
Unemployment	856	896	1,157	184	184	196	7%
Workers Compensation	10,516	11,452	14,181	18,281	18,281	21,861	20%
Health Insurance	50,155	65,160	74,255	77,424	77,424	67,257	-13%
	<u>67,541</u>	<u>88,290</u>	<u>100,914</u>	<u>106,704</u>	<u>106,704</u>	<u>98,234</u>	<u>-8%</u>
Total Expenditures	<u>387,387</u>	<u>435,131</u>	<u>454,689</u>	<u>554,223</u>	<u>530,763</u>	<u>552,937</u>	<u>4%</u>

General Fund - Fleet Services - 10-14

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	27,996	28,038	28,311	27,068	26,967	28,565	6%
Fringe Benefits	3,890	3,970	3,982	4,236	3,899	4,470	15%
	<u>31,885</u>	<u>32,008</u>	<u>32,293</u>	<u>31,304</u>	<u>30,866</u>	<u>33,035</u>	<u>7%</u>
Materials and Supplies							
Fleet Parts and Supplies	0	0	0	0	639	0	-100%
Repair/Maintenance Supplies	2,255	2,023	841	2,000	2,213	2,000	-10%
	<u>2,255</u>	<u>2,023</u>	<u>841</u>	<u>2,000</u>	<u>2,852</u>	<u>2,000</u>	<u>-30%</u>
Services and Charges							
Repair/Maintenance Services	400	400	89	500	0	500	100%
Uniforms	1,061	1,100	1,300	1,500	2,900	1,500	-48%
	<u>1,461</u>	<u>1,500</u>	<u>1,389</u>	<u>2,000</u>	<u>2,900</u>	<u>2,000</u>	<u>-31%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	10	2,428	2,549	853	853	726	-15%
Unemployment	107	107	107	15	15	18	17%
Workers Compensation	1,280	1,400	1,400	1,624	1,624	1,962	21%
Health Insurance	11,114	10,872	12,410	10,202	10,202	11,186	10%
	<u>12,511</u>	<u>14,807</u>	<u>16,466</u>	<u>12,694</u>	<u>12,694</u>	<u>13,892</u>	<u>9%</u>
Total Expenditures	<u><u>48,113</u></u>	<u><u>50,338</u></u>	<u><u>50,989</u></u>	<u><u>47,998</u></u>	<u><u>49,312</u></u>	<u><u>50,928</u></u>	<u><u>3%</u></u>

General Fund - General Government - 10-15

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	11,730	15,303	15,303	15,303	15,302	15,303	0%
Fringe Benefits	898	1,171	1,140	1,171	1,079	1,171	8%
	<u>12,627</u>	<u>16,474</u>	<u>16,443</u>	<u>16,474</u>	<u>16,381</u>	<u>16,474</u>	<u>1%</u>
Materials and Supplies							
Operating Supplies	0	0	0	50	0	50	100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>50</u>	<u>0</u>	<u>50</u>	<u>100%</u>
Services and Charges							
Miscellaneous	440	428	0	500	300	300	100%
Utility Services	252	0	0	0	0	0	0%
Communications	4,755	4,607	2,419	5,100	3,405	3,500	3%
Advertising	1,291	2,508	2,621	2,500	3,811	4,000	5%
Professional Services	83,997	157,545	226,369	200,000	643,778	650,000	1%
Travel and Training	0	729	827	1,000	252	10,000	3868%
Contractual Services	1,407	5,406	4,572	5,500	6,200	5,500	-11%
Election Expense	12,105	5,521	0	0	0	5,000	100%
Labor Negotiations	0	6,929	0	1,000	2,188	0	-100%
	<u>104,247</u>	<u>183,673</u>	<u>236,808</u>	<u>215,600</u>	<u>659,934</u>	<u>678,300</u>	<u>3%</u>
Transfers (out)							
<i>Capital Improvement Fund</i>							
Capital Projects (25% of 1¢)	117,819	154,832	155,989	158,529	196,539	173,375	-12%
Dedicated Sales Tax (1¢)	636,471	641,890	627,127	634,118	786,154	1,251,833	59%
TIF Fund Transfer	0	0	0	0	0	1,105,500	100%
Community Development	0	0	0	0	0	60,000	100%
<i>Insurance</i>							
Risk Management	25,791	28,370	29,789	5,609	5,609	13,629	143%
Unemployment	45	77	77	95	95	9	-91%
Workers Compensation	563	803	803	0	0	978	100%
Health Insurance	0	0	0	0	0	15,145	100%
<i>Cultural & Recreation Fund</i>							
Public Recreation (7% of 1¢)	29,455	43,353	43,677	38,047	47,169	48,545	3%
Landscaping (5% of 1¢)	0	30,966	31,198	31,706	39,308	34,675	-12%
Street and Alley (55% of 1¢)	294,547	340,631	343,175	317,059	393,077	127,142	-68%
Park Improvements (¼¢)	13,351	154,832	155,989	158,529	196,539	312,958	59%
	<u>1,118,041</u>	<u>1,395,754</u>	<u>1,387,823</u>	<u>1,343,692</u>	<u>1,664,490</u>	<u>3,143,789</u>	<u>89%</u>
Total Expenditures	<u>1,234,915</u>	<u>1,595,901</u>	<u>1,641,075</u>	<u>1,575,816</u>	<u>2,340,805</u>	<u>3,838,613</u>	<u>64%</u>

General Fund - Parks Department - 10-17

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	42,531	65,050	54,309	74,482	69,845	77,910	12%
Fringe Benefits	10,215	7,122	6,007	9,288	7,754	9,801	26%
	<u>52,745</u>	<u>72,172</u>	<u>60,316</u>	<u>83,770</u>	<u>77,599</u>	<u>87,711</u>	<u>13%</u>
Materials and Supplies							
Operating Supplies	169	113	10	200	2,317	1,000	-57%
Fleet Parts and Supplies	12,827	11,893	11,634	12,500	11,700	12,500	7%
Repair/Maintenance Supplies	6,215	4,371	4,843	8,000	6,907	8,000	16%
Small Tools/Minor Equipment	0	0	0	250	0	250	100%
	<u>19,211</u>	<u>16,377</u>	<u>16,487</u>	<u>20,950</u>	<u>20,924</u>	<u>21,750</u>	<u>4%</u>
Services and Charges							
Miscellaneous	63	0	0	0	0	0	0%
Utility Services	6,446	7,399	7,262	7,500	7,939	7,500	-6%
Contractual Services	3,217	2,050	2,665	2,500	2,020	2,500	24%
Repair/Maintenance Services	2,109	141	215	1,000	890	1,000	12%
Uniforms	1,199	1,458	1,402	1,500	1,782	1,500	-16%
	<u>13,033</u>	<u>11,048</u>	<u>11,544</u>	<u>12,500</u>	<u>12,631</u>	<u>12,500</u>	<u>-1%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	1,878	2,066	2,169	2,833	2,833	2,392	-16%
Unemployment	224	348	348	48	48	47	-3%
Workers Compensation	2,150	3,884	3,884	4,469	4,469	5,209	17%
Health Insurance	15,477	18,497	10,650	8,599	8,599	9,445	10%
	<u>19,729</u>	<u>24,795</u>	<u>17,051</u>	<u>15,949</u>	<u>15,949</u>	<u>17,093</u>	<u>7%</u>
Total Expenditures	<u>104,719</u>	<u>124,392</u>	<u>105,398</u>	<u>133,169</u>	<u>127,103</u>	<u>139,054</u>	<u>9%</u>

General Fund - Police Department - 10-18

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	420,751	463,585	475,160	551,414	581,328	741,775	28%
Fringe Benefits	77,157	64,362	67,840	74,701	76,492	99,769	30%
	<u>497,909</u>	<u>527,947</u>	<u>542,999</u>	<u>626,115</u>	<u>657,820</u>	<u>841,543</u>	<u>28%</u>
Materials and Supplies							
Office Supplies	4,446	2,697	2,322	4,000	3,909	5,000	28%
Operating Supplies	8,615	6,832	8,674	11,000	11,587	12,500	8%
Fleet Parts and Supplies	56,272	62,985	61,574	60,000	70,971	60,000	-15%
Repair/Maintenance Supplies	0	0	4,075	4,000	932	4,000	329%
	<u>69,332</u>	<u>72,514</u>	<u>76,645</u>	<u>79,000</u>	<u>87,399</u>	<u>81,500</u>	<u>-7%</u>
Services and Charges							
Miscellaneous	558	792	704	850	704	950	35%
Utility Services	11,211	12,601	12,249	13,500	13,500	13,500	0%
Communications	13,670	19,189	18,776	18,500	19,000	19,000	0%
Printing and Binding	60	0	100	100	0	100	100%
Professional Services	0	245	345	450	270	600	122%
Travel and Training	1,360	1,838	2,469	2,500	2,200	3,000	36%
Contractual Services	14,674	16,444	21,906	20,000	27,000	27,000	0%
Fleet Services	9,031	6,761	9,600	8,000	9,530	10,000	5%
Repair/Maintenance Services	872	133	1,000	1,000	1,167	1,500	29%
	<u>51,436</u>	<u>58,003</u>	<u>67,150</u>	<u>64,900</u>	<u>73,371</u>	<u>75,650</u>	<u>3%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	13,755	28,531	29,958	18,608	18,608	19,590	5%
Unemployment	1,962	2,241	2,395	316	316	448	42%
Workers Compensation	26,622	28,618	30,235	33,085	33,085	49,978	51%
Health Insurance	109,560	135,103	152,017	126,811	126,811	148,661	17%
	<u>151,899</u>	<u>194,493</u>	<u>214,605</u>	<u>178,820</u>	<u>178,820</u>	<u>218,677</u>	<u>22%</u>
Total Expenditures	<u><u>770,576</u></u>	<u><u>852,957</u></u>	<u><u>901,400</u></u>	<u><u>948,835</u></u>	<u><u>997,410</u></u>	<u><u>1,217,370</u></u>	<u><u>22%</u></u>

General Fund - Senior Center - 10-19

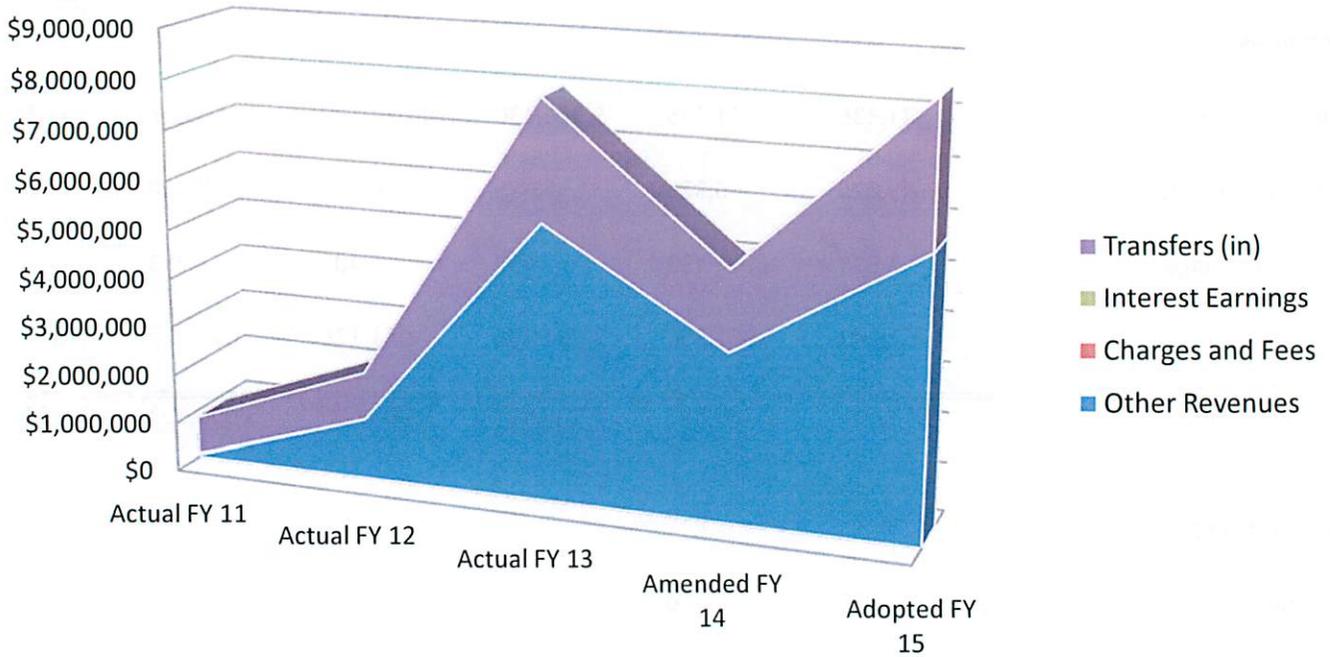
Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	2,827	0	0	0	0	0	0%
Fringe Benefits	216	0	0	0	0	0	0%
	<u>3,044</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Materials and Supplies							
Office Supplies	0	0	0	200	0	200	100%
Repair/Maintenance Supplies	209	0	0	228	0	228	100%
	<u>209</u>	<u>0</u>	<u>0</u>	<u>428</u>	<u>0</u>	<u>428</u>	<u>100%</u>
Services and Charges							
Utility Services	538	36	429	500	429	500	17%
Communications	669	56	1,464	1,000	1,382	1,000	-28%
Contractual Services	1,463	112	1,855	2,200	2,000	2,200	10%
Senior Nutrition Program	8,178	0	0	0	143	0	-100%
Repair/Maintenance Services	0	0	166	500	0	500	100%
	<u>10,848</u>	<u>204</u>	<u>3,914</u>	<u>4,200</u>	<u>3,954</u>	<u>4,200</u>	<u>6%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	1,520	178	2,248	112	112	91	-19%
Unemployment	41	0	0	0	0	0	0%
Workers Compensation	389	0	0	0	0	0	0%
	<u>1,950</u>	<u>178</u>	<u>2,248</u>	<u>112</u>	<u>112</u>	<u>91</u>	<u>-19%</u>
Total Expenditures	<u><u>16,050</u></u>	<u><u>382</u></u>	<u><u>6,162</u></u>	<u><u>4,740</u></u>	<u><u>4,066</u></u>	<u><u>4,719</u></u>	<u><u>16%</u></u>



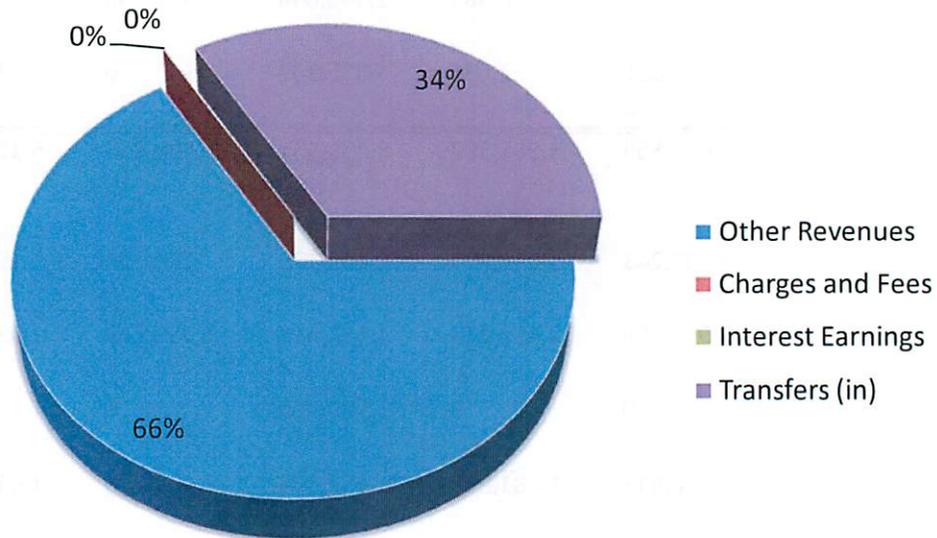
Capital Improvement Fund - Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15
Revenues						
Other Revenues	31,335	1,231,275	5,569,130	4,047,449	3,384,693	5,643,800
Charges and Fees	49,025	6,325	6,675	6,625	9,400	6,475
Interest Earnings	3,616	433	197	400	283	275
Transfers (in)	767,641	951,554	2,430,406	951,176	1,611,777	2,843,666
Total Revenues	851,616	2,189,587	8,006,407	5,005,650	5,006,153	8,494,216
Expenditures						
Materials and Supplies	878	0	0	0	0	0
Services and Charges	289,827	1,400,105	5,922,610	2,989,949	2,229,074	568,300
Capital Outlay	631,823	1,445,412	369,974	1,215,000	1,553,471	5,485,410
Debt Service	727,473	740,381	1,346,646	991,406	885,678	1,676,781
Transfers (out)	858	2,684	816,302	0	432,547	254,283
Total Expenditures	1,650,859	3,588,582	8,455,533	5,196,355	5,100,770	7,984,774
Net Revenues	-799,243	-1,398,995	-449,125	-190,705	-94,617	509,442
Beginning Fund Balance	3,679,756	2,880,513	1,481,518	1,388,733	1,532,393	1,437,776
Reserves	0	0	500,000	0	0	0
Ending Fund Balance	2,880,513	1,481,518	1,532,393	1,198,028	1,437,776	1,947,218

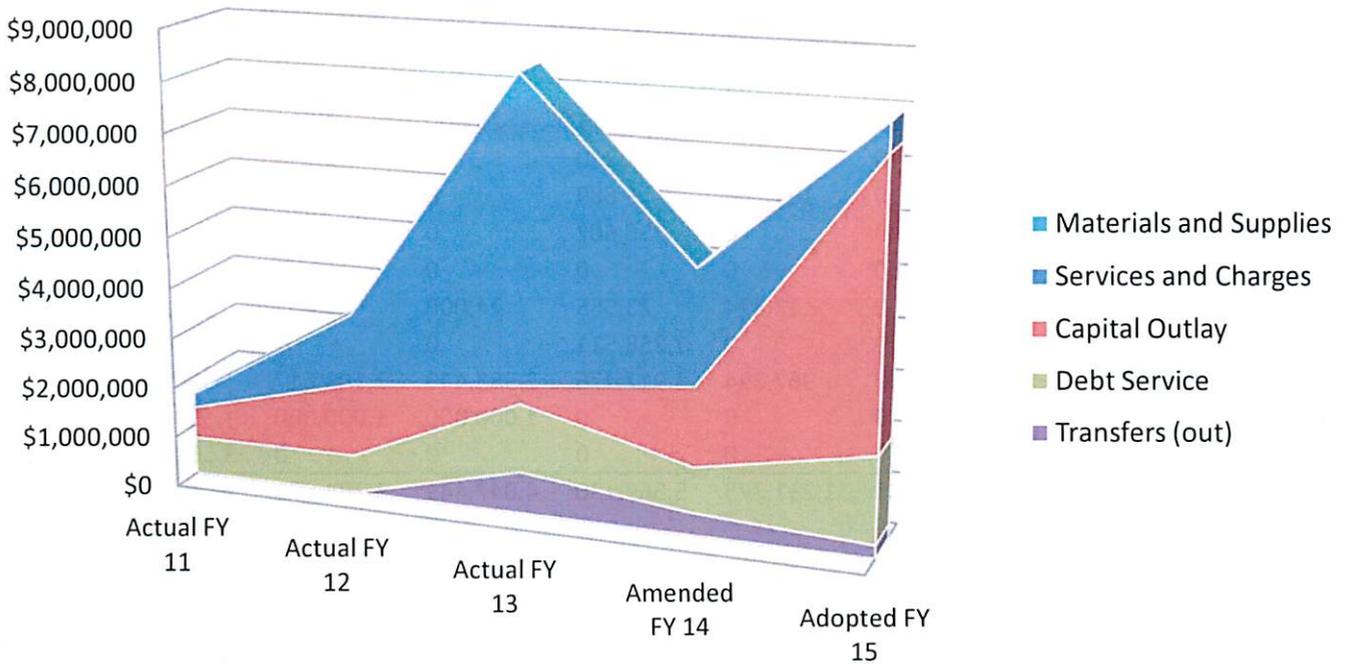
Capital Improvement Fund Revenues by Type - FY 11 to FY 15



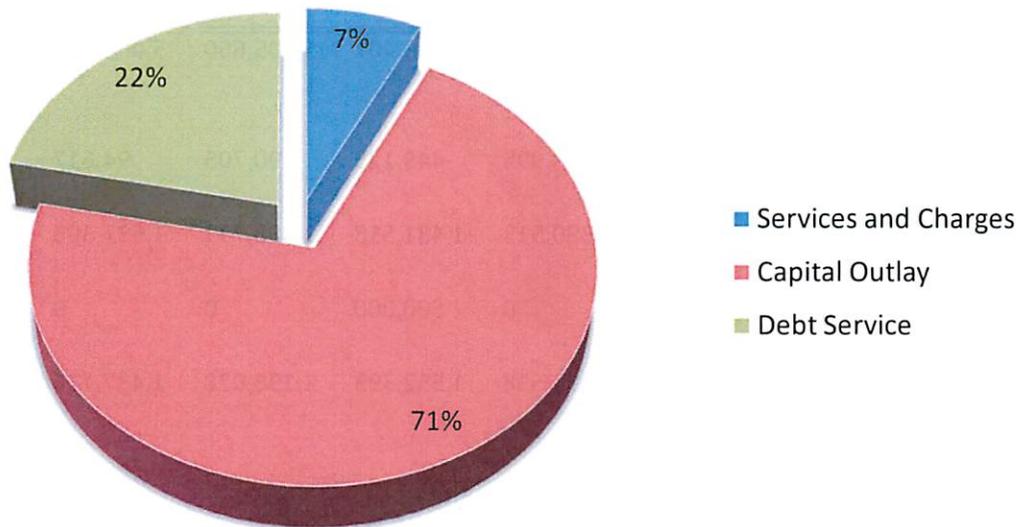
Capital Improvement Fund Revenue Sources - FY 15



Capital Improvement Fund Expenditures by Type - FY 11 to FY 15



Capital Improvement Fund Expenditures - FY 15



Capital Improvement Fund - Revenues - 20

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenues							
Reimbursements	0	27,508	64,284	10,000	0	0	0%
Surplus Sales	25,385	26,283	46,771	25,000	2,500	2,000	-20%
Fees in Lieu of Park Land	0	0	1,240	0	1,536	0	0%
Miscellaneous	0	197,766	689	0	201,237	0	-100%
2010 and 2006 Bond Proceeds	0	0	256,602	0	0	0	0%
Donations	5,950	0	0	0	0	0	0%
Ad Valorem Tax - TIF	0	12,424	23,555	24,000	75,803	75,000	-1%
Land Sales	0	0	1,258,511	0	0	0	0%
2012 Bond Proceeds	0	967,294	3,917,476	2,988,449	2,103,617	566,800	-73%
2013 Bond Proceeds	0	0	0	1,000,000	1,000,000	1,500,000	50%
2014 Bond Proceeds	0	0	0	0	0	3,500,000	100%
	<u>31,335</u>	<u>1,231,275</u>	<u>5,569,130</u>	<u>4,047,449</u>	<u>3,384,693</u>	<u>5,643,800</u>	<u>67%</u>
Charges and Fees							
Development Fees	47,200	4,500	4,800	4,800	7,500	4,800	-36%
Siren Fees	1,825	1,825	1,875	1,825	1,900	1,675	-12%
	<u>49,025</u>	<u>6,325</u>	<u>6,675</u>	<u>6,625</u>	<u>9,400</u>	<u>6,475</u>	<u>-31%</u>
Interest Earnings	3,616	433	197	400	283	275	-3%
Transfers (in)	767,641	951,554	2,430,406	951,176	1,611,777	2,843,666	76%
Total Revenues	<u>851,616</u>	<u>2,189,587</u>	<u>8,006,407</u>	<u>5,005,650</u>	<u>5,006,153</u>	<u>8,494,216</u>	<u>70%</u>
Net Revenues	-799,243	-1,398,995	-449,125	-190,705	-94,617	509,442	-638%
Beginning Fund Balance	3,679,756	2,880,513	1,481,518	1,388,733	1,532,393	1,437,776	-6%
Reserve Fund	0	0	500,000	0	0	0	0%
Ending Fund Balance	2,880,513	1,481,518	1,532,393	1,198,028	1,437,776	1,947,218	35%

Capital Improvement Fund - Expenditures - 20

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Materials and Supplies							
Operating Supplies	878	0	0	0	0	0	0%
	<u>878</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Services and Charges							
Auction Fees	0	1,273	3,016	1,500	80	1,500	1775%
Miscellaneous	0	0	0	0	62,350	0	-100%
Professional Services	203,469	1,369,615	2,000,001	0	63,027	0	-100%
Contractual Services	86,358	29,217	3,919,594	2,988,449	2,103,617	566,800	-73%
	<u>289,827</u>	<u>1,400,105</u>	<u>5,922,610</u>	<u>2,989,949</u>	<u>2,229,074</u>	<u>568,300</u>	<u>-75%</u>
Capital Outlay							
Machinery and Equipment	9,964	47,975	35,903	36,500	89,017	36,610	-59%
Furniture and Fixtures	2,500	1,000	935	9,000	6,421	5,800	-10%
Vehicles	72,046	63,116	95,677	12,500	32,500	40,500	25%
Office/Electronic Equipment	8,257	14,301	10,775	19,500	15,088	20,000	33%
Other Improvements	539,056	1,319,020	226,684	1,137,500	1,410,445	5,382,500	282%
	<u>631,823</u>	<u>1,445,412</u>	<u>369,974</u>	<u>1,215,000</u>	<u>1,553,471</u>	<u>5,485,410</u>	<u>253%</u>
Debt Service							
Vehicles	32,120	32,097	0	56,731	47,911	98,000	105%
Principal and Interest	695,353	708,284	1,346,646	934,675	837,767	1,578,781	88%
	<u>727,473</u>	<u>740,381</u>	<u>1,346,646</u>	<u>991,406</u>	<u>885,678</u>	<u>1,676,781</u>	<u>89%</u>
Transfers (out)							
Town Square/TIF District	0	0	816,302	0	432,547	0	-100%
Street and Alley	0	0	0	0	0	254,283	100%
CUA WWTP Reimbursements	858	2,684	0	0	0	0	0%
	<u>858</u>	<u>2,684</u>	<u>816,302</u>	<u>0</u>	<u>432,547</u>	<u>254,283</u>	<u>-41%</u>
Capital Fund Total	<u><u>1,650,859</u></u>	<u><u>3,588,582</u></u>	<u><u>8,455,533</u></u>	<u><u>5,196,355</u></u>	<u><u>5,100,770</u></u>	<u><u>7,984,774</u></u>	<u><u>57%</u></u>

Capital Improvement Fund - Subdivision Capital - 20-22

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Charges and Fees							
Development Fees	47,200	4,500	4,800	4,800	7,500	4,800	-36%
	47,200	4,500	4,800	4,800	7,500	4,800	-36%
Total Revenues	47,200	4,500	4,800	4,800	7,500	4,800	-36%
Expenditures							
Capital Outlay							
Other Improvements	33,538	50,671	0	5,000	0	0	0%
	33,538	50,671	0	5,000	0	0	0%
Total Expenditures	33,538	50,671	0	5,000	0	0	100%
Net Revenues	13,662	-46,171	4,800	-200	7,500	4,800	-36%
Beginning Fund Balance	39,338	53,000	6,829	11,629	11,629	19,129	64%
Ending Fund Balance	53,000	6,829	11,629	11,429	19,129	23,929	25%

Capital Improvement Fund - Park Capital - 20-23

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenues							
Fees in Lieu of Park Land	0	0	1,240	0	1,536	0	0%
2014 Bond Proceeds	0	0	0	0	0	3,500,000	100%
	<u>0</u>	<u>0</u>	<u>1,240</u>	<u>0</u>	<u>1,536</u>	<u>3,500,000</u>	<u>100%</u>
Transfers (in)							
Park Improvements (1/4¢)	13,351	154,832	155,989	158,529	196,539	312,958	59%
	<u>13,351</u>	<u>154,832</u>	<u>155,989</u>	<u>158,529</u>	<u>196,539</u>	<u>312,958</u>	<u>59%</u>
Total Revenues	<u>13,351</u>	<u>154,832</u>	<u>157,229</u>	<u>158,529</u>	<u>198,075</u>	<u>3,812,958</u>	<u>1825%</u>
Expenditures							
Capital Outlay							
Other Improvements	0	111,746	330	60,000	51,350	3,750,000	7203%
	<u>0</u>	<u>111,746</u>	<u>330</u>	<u>60,000</u>	<u>51,350</u>	<u>3,750,000</u>	<u>7203%</u>
Total Expenditures	<u>0</u>	<u>111,746</u>	<u>330</u>	<u>60,000</u>	<u>51,350</u>	<u>3,750,000</u>	<u>7203%</u>
Net Revenues	13,351	43,086	156,899	98,529	146,725	62,958	-57%
Beginning Fund Balance	1,319	14,670	57,756	193,115	214,654	361,379	68%
Ending Fund Balance	14,670	57,756	214,654	291,644	361,379	424,337	17%

Capital Improvement Fund - Veterans' Memorial Capital - 20-24

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Other Revenues							
Miscellaneous	0	0	0	0	3,210	0	-100%
	0	0	0	0	3,210	0	-100%
Total Revenues	0	0	0	0	3,210	0	-100%
Expenditures							
Capital Outlay							
Other Improvements	0	0	0	0	3,210	0	-100%
	0	0	0	0	3,210	0	-100%
Total Expenditures	0	0	0	0	3,210	0	0%
Net Revenues	0	0%	0%	0%	0%	0%	0%
Beginning Fund Balance	-533	-533	-533	-533	-533	-533	0%
Ending Fund Balance	-533	-533	-533	-533	-533	-533	0%

Capital Improvement Fund - Siren Capital - 20-25

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Charges and Fees							
Siren Fees	1,825	1,825	1,875	1,825	1,900	1,675	-12%
	<u>1,825</u>	<u>1,825</u>	<u>1,875</u>	<u>1,825</u>	<u>1,900</u>	<u>1,675</u>	<u>-12%</u>
Total Revenues	<u>1,825</u>	<u>1,825</u>	<u>1,875</u>	<u>1,825</u>	<u>1,900</u>	<u>1,675</u>	<u>-12%</u>
Expenditures							
Capital Outlay							
Other Improvements	0	7,700	0	5,000	2,500	0	-100%
	<u>0</u>	<u>7,700</u>	<u>0</u>	<u>5,000</u>	<u>2,500</u>	<u>0</u>	<u>-100%</u>
Total Expenditures	<u>0</u>	<u>7,700</u>	<u>0</u>	<u>5,000</u>	<u>2,500</u>	<u>0</u>	<u>-100%</u>
Net Revenues	1,825	-5,875	1,875	-3,175	-600	1,675	279%
Beginning Fund Balance	10,267	12,092	6,217	8,142	8,092	7,492	-7%
Ending Fund Balance	12,092	6,217	8,092	4,967	7,492	9,167	22%

Capital Improvement Fund - Dedicated Sales Tax Capital - 20-26

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Services and Charges							
<i>Professional Services</i>	203,469	447,321	0	0	63,027	0	-100%
	<u>203,469</u>	<u>447,321</u>	<u>0</u>	<u>0</u>	<u>63,027</u>	<u>0</u>	<u>-100%</u>
Capital Outlay							
<i>Other Improvements</i>							
TIP Street Match	90,000	0	0	0	0	0	0%
Water Improvements	261,845	652,073	20,612	25,000	25,000	30,000	20%
Wastewater Improvements	0	0	11,953	0	66,490	60,000	-10%
EPA Improvements	14,158	24,947	0	0	0	0	0%
Road Improvements	0	0	0	1,000,000	1,000,000	1,500,000	50%
<i>Town Square Development</i>							
Road Improvements	30,534	0	0	0	0	0	0%
Water and Sewer Lines	77,070	0	0	0	0	0	0%
Bouse Field Improvements	0	0	0	0	225,000	0	-100%
Street Lighting	0	27,518	0	0	0	0	0%
Road Easements	0	362,458	0	0	0	0	0%
Machinery and Equipment	0	0	140,497	0	3,856	0	-100%
Land Purchase	0	52,012	0	0	0	0	0%
	<u>473,607</u>	<u>1,119,008</u>	<u>173,063</u>	<u>1,025,000</u>	<u>1,320,346</u>	<u>1,590,000</u>	<u>20%</u>
Debt Service							
Principal and Interest	695,353	708,284	630,891	362,151	362,151	543,550	50%
Transfers (out)							
Town Square/TIF District	0	0	816,302	0	432,547	0	-100%
Street and Alley	0	0	0	0	0	254,283	100%
CUA WWTP Reimbursements	858	2,684	0	0	0	0	0%
	<u>858</u>	<u>2,684</u>	<u>816,302</u>	<u>0</u>	<u>432,547</u>	<u>254,283</u>	<u>-100%</u>
Total Expenditures	<u><u>1,373,287</u></u>	<u><u>2,277,297</u></u>	<u><u>1,620,256</u></u>	<u><u>1,387,151</u></u>	<u><u>2,178,071</u></u>	<u><u>2,387,833</u></u>	<u><u>10%</u></u>

Capital Improvement Fund - Dedicated Sales Tax Capital - 20-26

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenue							
Miscellaneous	0	197,766	89	0	179,380	0	-100%
2010 and 2006 Bond Proceeds	0	0	256,602	0	0	0	0%
2013 Bond Proceeds	0	0	0	1,000,000	1,000,000	1,500,000	50%
	<u>0</u>	<u>197,766</u>	<u>256,691</u>	<u>1,000,000</u>	<u>1,179,380</u>	<u>1,500,000</u>	<u>27%</u>
Interest Earnings	3,616	433	197	400	283	275	-3%
Transfers (in)	636,471	641,890	627,127	634,118	786,154	1,251,833	59%
Total Revenues	<u>640,087</u>	<u>840,089</u>	<u>884,015</u>	<u>1,634,518</u>	<u>1,965,817</u>	<u>2,752,108</u>	<u>40%</u>
Net Revenues	-733,200	-1,437,208	-736,241	247,367	-212,254	364,275	58%
Beginning Fund Balance	3,415,858	2,682,658	1,245,450	437,736	509,209	296,955	-42%
Ending Fund Balance	2,682,658	1,245,450	509,209	685,103	296,955	661,230	123%

Capital Improvement Fund - Markets at Choctaw TIF District - 20-27

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Other Revenue							
Donations	5,950	0	0	0	0	0	0%
Miscellaneous	0	0	600	0	18,647	0	-100%
Ad Valorem Tax - TIF	0	12,424	23,555	24,000	75,803	75,000	-1%
Land Sales	0	0	1,258,511	0	0	0	0%
2012 Bond Proceeds	0	967,294	3,917,476	2,988,449	2,103,617	566,800	-73%
	<u>5,950</u>	<u>979,718</u>	<u>5,200,143</u>	<u>3,012,449</u>	<u>2,198,067</u>	<u>641,800</u>	<u>-71%</u>
Interest Income	0	2	18	0	23,789	0	-100%
Transfers (in)							
Street	0	0	100,000	0	0	0	0%
Emergency Management	0	0	200,000	0	0	0	0%
CUA	0	0	200,000	0	0	0	0%
Insurance Fund	0	0	75,000	0	0	0	0%
Parks Capital Fund	0	0	100,000	0	0	0	0%
Capital Improvement Fund	0	0	741,489	0	0	0	0%
Transfer - Sales Tax	0	0	74,813	0	432,546	1,105,500	156%
	<u>0</u>	<u>0</u>	<u>1,491,302</u>	<u>0</u>	<u>432,546</u>	<u>1,105,500</u>	<u>156%</u>
Total Revenues	<u>5,950</u>	<u>979,720</u>	<u>6,691,463</u>	<u>3,012,449</u>	<u>2,654,402</u>	<u>1,747,300</u>	<u>-34%</u>
Expenditures							
Materials and Supplies							
Operating Supplies	878	0	0	0	0	0	0%
	<u>878</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Services and Charges							
Miscellaneous	0	0	0	0	62,350	0	-100%
Professional Services	0	922,294	2,000,001	0	0	0	0%
Contractual Services	86,358	4,434	3,917,476	2,988,449	2,103,617	566,800	-73%
	<u>86,358</u>	<u>926,728</u>	<u>5,917,477</u>	<u>2,988,449</u>	<u>2,103,617</u>	<u>566,800</u>	<u>-73%</u>
Capital Outlay							
Machinery and Equipment	0	5,436	0	0	2,204	0	0%
	<u>0</u>	<u>5,436</u>	<u>0</u>	<u>0</u>	<u>2,204</u>	<u>0</u>	<u>0%</u>
Debt Service							
Principal/Interest	0	0	715,755	572,524	475,616	1,035,231	118%
	<u>0</u>	<u>0</u>	<u>715,755</u>	<u>572,524</u>	<u>475,616</u>	<u>1,035,231</u>	<u>118%</u>
Total Expenditures	<u>87,236</u>	<u>932,164</u>	<u>6,633,232</u>	<u>3,560,973</u>	<u>2,581,437</u>	<u>1,602,031</u>	<u>-38%</u>
Net Revenues	-81,286	47,556	58,231	-548,524	72,965	145,269	-50%
Beginning Fund Balance	103,167	21,881	69,437	628,012	627,668	700,633	12%
Reserve Fund	0	0	500,000	0	0	0	0%
Ending Fund Balance	21,881	69,437	627,668	79,488	700,633	845,902	21%

Capital Improvement Fund - Park Safety Capital - 20-28

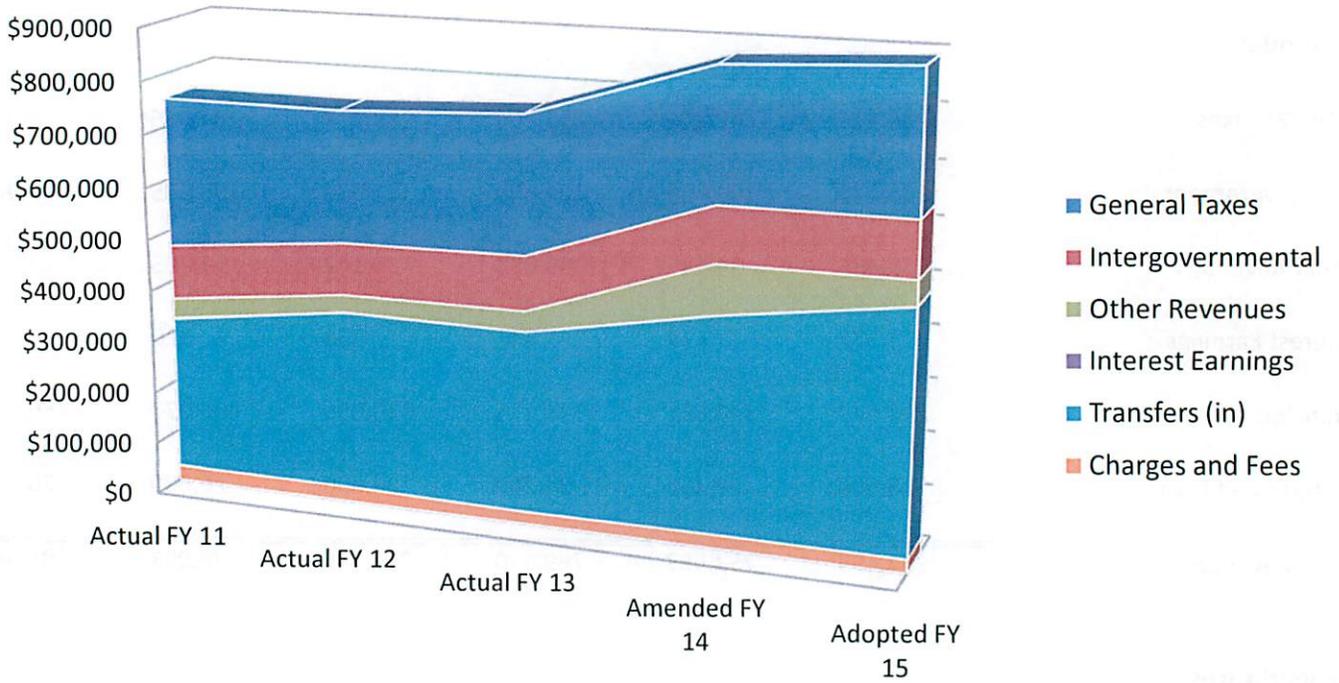
Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Services and Charges							
Contractual Services	0	24,783	2,118	0	0	0	0%
	<u>0</u>	<u>24,783</u>	<u>2,118</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Capital Outlay							
Other Improvements	4,020	0	0	0	7,000	0	-100%
	<u>4,020</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,000</u>	<u>0</u>	<u>-100%</u>
Total Expenses	<u>4,020</u>	<u>24,783</u>	<u>2,118</u>	<u>0</u>	<u>7,000</u>	<u>0</u>	<u>-100%</u>
Net Revenues	-4,020	-24,783	-2,118	0	-7,000	0	-100%
Beginning Fund Balance	43,699	39,679	14,896	12,778	12,778	5,778	-55%
Ending Fund Balance	39,679	14,896	12,778	12,778	5,778	5,778	0%



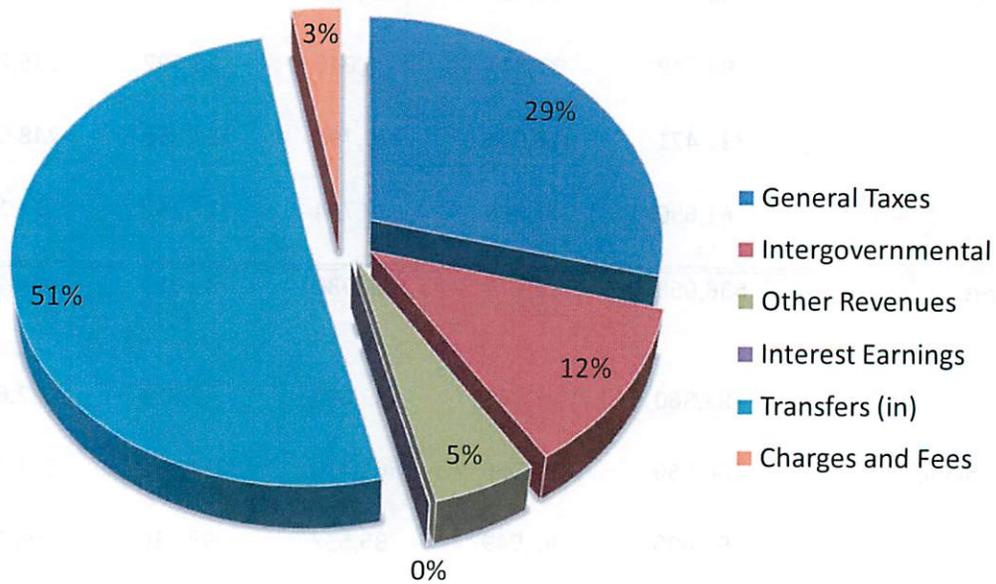
Special Revenue Fund - Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15
Revenues						
General Taxes	284,514	248,345	258,200	258,977	244,556	258,977
Intergovernmental	105,675	100,666	104,605	101,000	105,835	106,000
Other Revenues	39,486	34,145	39,088	35,142	94,705	47,142
Interest Earnings	1,377	614	342	338	320	320
Transfers (in)	294,547	340,631	343,175	330,059	406,077	456,425
Charges and Fees	28,900	29,188	24,260	26,600	26,600	26,600
Total Revenues	754,499	753,588	769,670	752,116	878,093	895,464
Expenditures						
Personal Services	182,273	171,441	143,354	156,060	147,722	252,094
Materials and Supplies	77,016	73,815	74,165	82,400	93,013	82,400
Services and Charges	88,900	105,430	129,881	142,493	154,343	188,493
Capital Outlay	94,749	37,871	8,046	38,592	135,211	36,200
Debt Service	331,471	318,031	273,799	252,556	248,006	252,556
Transfers (out)	61,650	72,686	70,734	77,152	77,152	69,583
Total Expenditures	836,059	779,274	699,980	749,253	855,447	881,326
Net Revenues	-81,560	-25,686	69,690	2,863	22,646	14,137
Beginning Fund Balance	668,956	587,396	561,710	631,399	631,399	654,045
Reserves	90,698	92,949	95,532	98,516	98,440	56,349
Ending Fund Balance	678,094	654,659	726,931	732,778	752,485	724,531

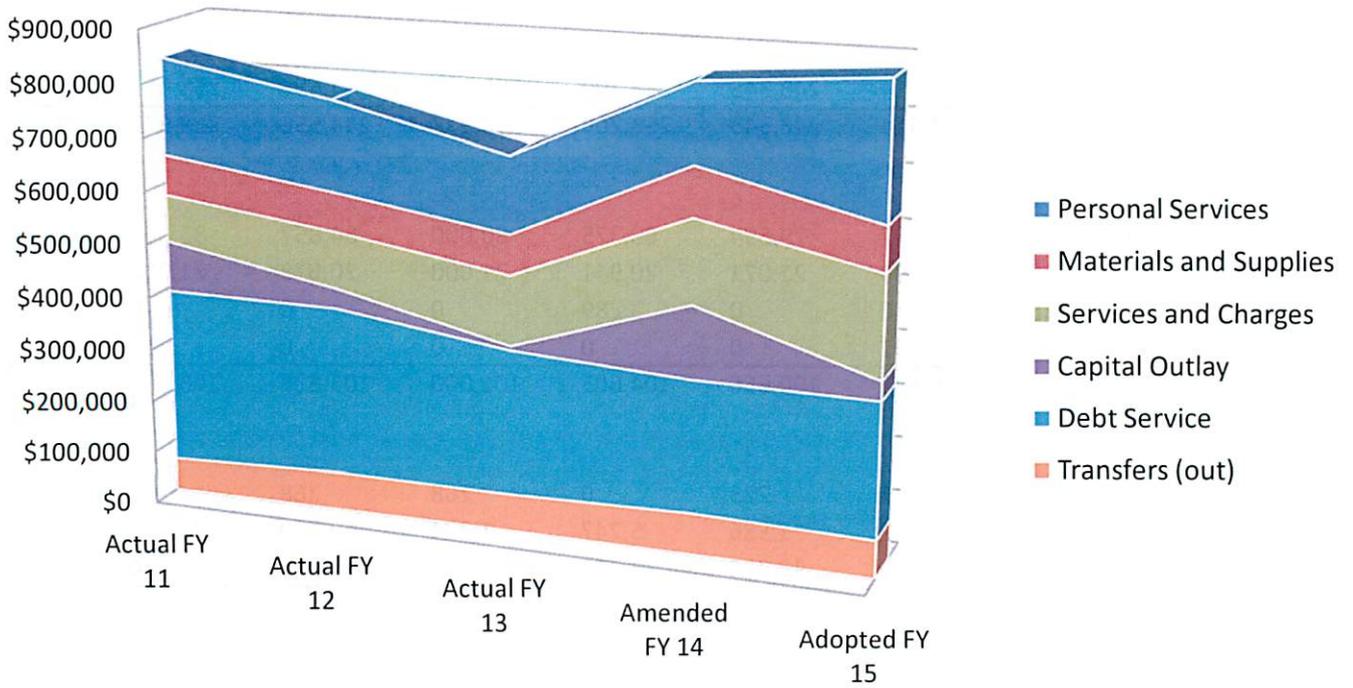
Special Revenue Fund Revenues by Type - FY 11 to FY 15



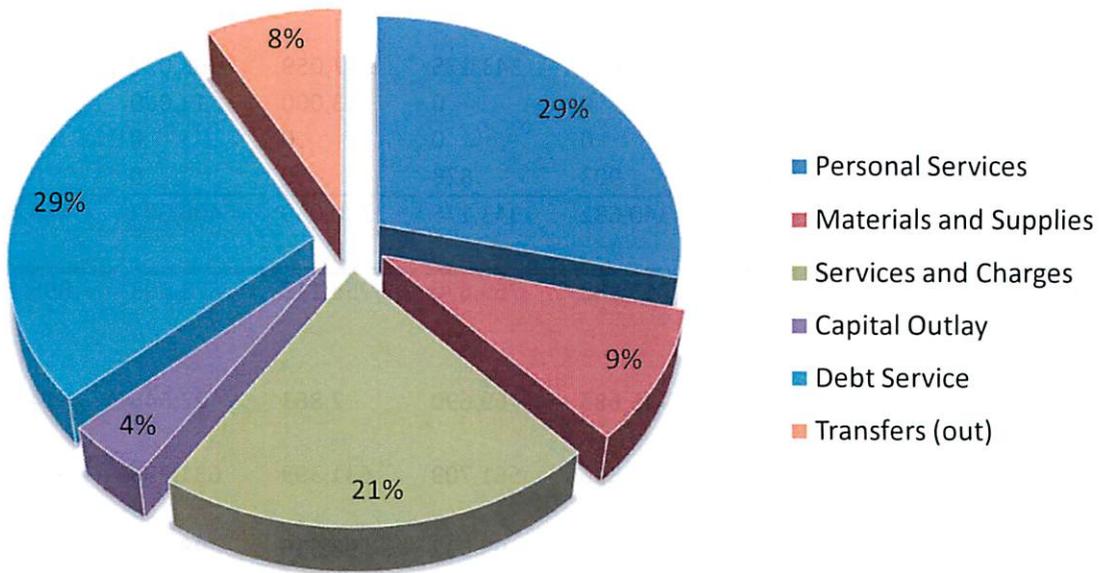
Special Revenue Fund Revenue Sources - FY 15



Special Revenue Fund Expenditures by Type - FY 11 to FY 15



Special Revenue Fund Expenditures - FY 15



Special Revenue Fund - Revenues - 30

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
General Taxes							
Ad Valorem Tax	284,514	248,345	258,200	258,977	244,556	258,977	6%
	<u>284,514</u>	<u>248,345</u>	<u>258,200</u>	<u>258,977</u>	<u>244,556</u>	<u>258,977</u>	<u>6%</u>
Intergovernmental							
Commercial Vehicle Tax	67,082	79,594	80,375	80,000	84,857	85,000	0%
Gasoline Excise Tax	21,200	21,071	20,941	21,000	20,978	21,000	0%
FEMA Bridge Reimbursement	0	0	3,289	0	0	0	0%
FEMA Pilot Program	17,392	0	0	0	0	0	0%
	<u>105,675</u>	<u>100,666</u>	<u>104,605</u>	<u>101,000</u>	<u>105,835</u>	<u>106,000</u>	<u>0%</u>
Other Revenues							
Oil Royalties	591	223	0	268	268	268	0%
Miscellaneous	8,762	1,586	5,747	1,874	59,359	46,874	-21%
Waste Management Donations	30,133	32,336	33,341	33,000	35,078	0	-100%
	<u>39,486</u>	<u>34,145</u>	<u>39,088</u>	<u>35,142</u>	<u>94,705</u>	<u>47,142</u>	<u>-50%</u>
Charges and Fees							
Rent	2,850	3,300	3,600	3,600	3,600	3,600	0%
Lot Sales	26,050	25,888	20,660	23,000	23,000	23,000	0%
	<u>28,900</u>	<u>29,188</u>	<u>24,260</u>	<u>26,600</u>	<u>26,600</u>	<u>26,600</u>	<u>0%</u>
Interest Earnings							
	1,377	614	342	338	320	320	0%
Transfers (in)							
Street and Alley (50% of 1 x)	294,547	340,631	343,175	317,059	393,077	381,425	-3%
Solid Waste Fund Transfer	0	0	0	13,000	13,000	15,000	15%
General Fund Transfer	0	0	0	0	0	60,000	100%
Payroll Transfer	2,855	903	828	0	0	0	0%
	<u>294,547</u>	<u>340,631</u>	<u>343,175</u>	<u>330,059</u>	<u>406,077</u>	<u>456,425</u>	<u>12%</u>
Total Revenues	<u><u>754,499</u></u>	<u><u>753,588</u></u>	<u><u>769,670</u></u>	<u><u>752,116</u></u>	<u><u>878,093</u></u>	<u><u>895,464</u></u>	<u><u>2%</u></u>
Net Revenues							
	-81,560	-25,686	69,690	2,863	22,646	14,137	-38%
Beginning Fund Balance							
	668,956	587,396	561,709	631,399	631,399	654,045	4%
Reserves							
	90,698	92,949	95,532	98,516	98,440	56,349	-43%
Ending Fund Balance							
	678,094	654,658	726,930	732,778	752,485	724,531	-4%

Special Revenue Fund - Expenditures - 30

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	164,500	154,133	128,302	140,338	132,000	207,088	57%
Fringe Benefits	17,773	17,308	15,052	15,722	15,722	45,006	186%
	<u>182,273</u>	<u>171,441</u>	<u>143,354</u>	<u>156,060</u>	<u>147,722</u>	<u>252,094</u>	<u>71%</u>
Materials and Supplies							
Operating Supplies	1,446	1,314	0	1,500	1,500	1,500	0%
Repair/Maintenance Supplies	33,190	22,593	26,150	30,400	36,400	30,400	-16%
Small Tools/Minor Equipment	0	689	0	500	425	500	18%
Fleet Parts and Supplies	42,381	49,219	48,015	50,000	54,688	50,000	-9%
	<u>77,016</u>	<u>73,815</u>	<u>74,165</u>	<u>82,400</u>	<u>93,013</u>	<u>82,400</u>	<u>-11%</u>
Services and Charges							
Miscellaneous	2,499	1,572	1,313	1,313	1,455	1,313	-10%
Utility Services	57,233	54,607	57,420	60,000	60,000	55,000	-8%
Professional Services	51	5,611	0	75	75	75	0%
Contractual Services	14,213	30,947	60,795	69,105	70,152	114,105	63%
Fleet Services	2,383	4,902	4,059	4,000	8,561	5,000	-42%
Repair/Maintenance Services	9,659	4,695	2,918	5,000	10,600	10,000	-6%
Uniforms	2,863	3,096	3,376	3,000	3,500	3,000	-14%
	<u>88,900</u>	<u>105,430</u>	<u>129,881</u>	<u>142,493</u>	<u>154,343</u>	<u>188,493</u>	<u>22%</u>
Capital Outlay							
Machinery and Equipment	11,312	30,192	1,200	1,200	1,200	1,200	0%
Vehicles	7,500	5,750	0	0	0	0	0%
Other Improvements	75,937	1,134	6,846	37,392	134,011	15,000	-89%
Special Projects	0	795	0	0	0	20,000	100%
	<u>94,749</u>	<u>37,871</u>	<u>8,046</u>	<u>38,592</u>	<u>135,211</u>	<u>36,200</u>	<u>-73%</u>
Debt Service							
Machinery and Equipment	19,177	19,177	6,385	0	0	0	0%
Principal and Interest	312,044	298,854	267,164	252,306	247,756	252,306	2%
Fiscal Agents' Fees	250	0	250	250	250	250	0%
	<u>331,471</u>	<u>318,031</u>	<u>273,799</u>	<u>252,556</u>	<u>248,006</u>	<u>252,556</u>	<u>2%</u>
Transfers (out)							
<i>Insurance Fund</i>							
Risk Management	7,670	9,358	9,367	8,358	8,358	9,472	13%
Unemployment	848	819	842	140	140	134	-4%
Workers Compensation	8,957	9,126	8,288	6,027	6,027	14,971	148%
Health Insurance	44,175	53,383	52,237	42,627	42,627	45,006	6%
Payroll Transfer	0	0	0	20,000	20,000	0	-100%
	<u>61,650</u>	<u>72,686</u>	<u>70,734</u>	<u>77,152</u>	<u>77,152</u>	<u>69,583</u>	<u>-10%</u>
Total Expenditures	<u>836,059</u>	<u>779,274</u>	<u>699,980</u>	<u>749,253</u>	<u>855,447</u>	<u>881,326</u>	<u>3%</u>

Special Revenue Fund - Cemetery Fund - 30-30

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenue							
Oil Royalties (87.5%/12.5%)	591	223	0	268	268	268	0%
Miscellaneous	243	228	0	274	274	45,274	16423%
	<u>834</u>	<u>451</u>	<u>0</u>	<u>542</u>	<u>542</u>	<u>45,542</u>	<u>16423%</u>
Interest Earnings							
	<u>128</u>	<u>99</u>	<u>100</u>	<u>101</u>	<u>101</u>	<u>101</u>	<u>0%</u>
	128	99	100	101	101	101	0%
Charges							
Rent	2,850	3,300	3,600	3,600	3,600	3,600	0%
Lot Sales (87.5%/12.5%)	26,050	25,888	20,660	23,000	23,000	23,000	0%
	<u>28,900</u>	<u>29,188</u>	<u>24,260</u>	<u>26,600</u>	<u>26,600</u>	<u>26,600</u>	<u>0%</u>
Total Revenues	<u><u>29,862</u></u>	<u><u>29,738</u></u>	<u><u>24,360</u></u>	<u><u>27,243</u></u>	<u><u>27,243</u></u>	<u><u>72,243</u></u>	<u><u>165%</u></u>
Net Revenues	-19,162	-1,391	21,279	23,064	22,139	22,200	0%
Beginning Fund Balance	25,385	6,223	4,832	25,019	26,111	48,250	85%
Reserves	65,698	67,949	70,532	73,516	73,440	31,349	-57%
Ending Fund Balance	71,921	72,781	96,643	121,599	121,690	101,799	-16%

Special Revenue Fund - Cemetery Fund - 30-30

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	26,678	15,660	0	0	0	0	0%
Fringe Benefits	3,106	2,076	0	0	0	0	0%
	<u>29,784</u>	<u>17,736</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Materials and Supplies							
Operating Supplies	1,446	1,314	0	1,500	1,500	1,500	0%
Repair/Maintenance Supplies	308	0	0	400	400	400	0%
	<u>1,753</u>	<u>1,314</u>	<u>0</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>0%</u>
Services and Charges							
Miscellaneous	0	0	0	0	30	0	-100%
Professional Services	51	75	0	75	75	75	0%
Contractual Services	1,770	1,896	2,105	2,105	3,000	47,105	1470%
Uniforms	750	100	0	0	0	0	0%
	<u>2,571</u>	<u>2,071</u>	<u>2,105</u>	<u>2,180</u>	<u>3,105</u>	<u>47,180</u>	<u>1419%</u>
Capital Outlay							
Machinery and Equipment	4,850	0	0	0	0	0	0%
	<u>4,850</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	885	885	976	99	99	963	872%
Unemployment	141	118	0	0	0	0	0%
Workers Compensation	1,425	1,299	0	0	0	0	0%
Health Insurance	7,615	7,706	0	0	0	0	0%
	<u>10,066</u>	<u>10,008</u>	<u>976</u>	<u>99</u>	<u>99</u>	<u>963</u>	<u>872%</u>
Total Expenditures	<u>49,024</u>	<u>31,129</u>	<u>3,081</u>	<u>4,179</u>	<u>5,104</u>	<u>50,043</u>	<u>880%</u>

Special Revenue Fund - Street and Alley Fund - 30-70

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Intergovernmental							
Commercial Vehicle Tax	67,082	79,594	80,375	80,000	84,857	85,000	0%
Gasoline Excise Tax	21,200	21,071	20,941	21,000	20,978	21,000	0%
	<u>88,283</u>	<u>100,666</u>	<u>101,317</u>	<u>101,000</u>	<u>105,835</u>	<u>106,000</u>	<u>0%</u>
Other Revenues							
Miscellaneous	8,519	1,358	5,747	1,600	59,085	1,600	-97%
	<u>8,519</u>	<u>1,358</u>	<u>5,747</u>	<u>1,600</u>	<u>59,085</u>	<u>1,600</u>	<u>-97%</u>
Transfers (in)							
Street and Alley (55% of 1¢)	294,547	340,631	343,175	317,059	393,077	381,425	-3%
	<u>294,547</u>	<u>340,631</u>	<u>343,175</u>	<u>317,059</u>	<u>393,077</u>	<u>381,425</u>	<u>-3%</u>
Total Revenues	<u>391,349</u>	<u>442,654</u>	<u>450,239</u>	<u>419,659</u>	<u>557,997</u>	<u>489,025</u>	<u>-12%</u>
Net Revenues	-80,412	47,194	69,067	846	12,085	-13,390	-211%
Beginning Fund Balance	227,727	147,315	194,509	246,890	263,576	275,661	5%
Ending Fund Balance	147,315	194,509	263,576	247,736	275,661	262,271	-5%

Special Revenue Fund - Street and Alley Fund - 30-70

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	137,822	138,473	128,302	140,338	132,000	207,088	57%
Fringe Benefits	14,667	15,232	15,052	15,722	15,722	45,006	186%
	<u>152,489</u>	<u>153,705</u>	<u>143,354</u>	<u>156,060</u>	<u>147,722</u>	<u>252,094</u>	<u>71%</u>
Materials and Supplies							
Fleet Parts and Supplies	42,381	49,219	48,015	50,000	54,688	50,000	-9%
Repair/Maintenance Supplies	32,882	22,593	26,150	30,000	36,000	30,000	-17%
Small Tools/Minor Equipment	0	689	0	500	425	500	18%
	<u>75,263</u>	<u>72,501</u>	<u>74,165</u>	<u>80,500</u>	<u>91,113</u>	<u>80,500</u>	<u>-12%</u>
Services and Charges							
Miscellaneous	0	44	0	0	0	0	0%
Utility Services	57,233	54,607	57,420	60,000	60,000	55,000	-8%
Contractual Services	12,443	13,384	11,690	12,000	12,152	12,000	-1%
Fleet Services	2,383	4,902	4,059	4,000	8,561	5,000	-42%
Repair/Maintenance Services	9,659	4,695	2,918	5,000	10,600	10,000	-6%
Uniforms	2,113	2,996	3,376	3,000	3,500	3,000	-14%
	<u>83,831</u>	<u>80,628</u>	<u>79,463</u>	<u>84,000</u>	<u>94,813</u>	<u>85,000</u>	<u>-10%</u>
Capital Outlay							
Machinery and Equipment	6,462	369	1,200	1,200	1,200	1,200	0%
Vehicles	7,500	5,750	0	0	0	0	0%
Other Improvements	75,937	1,134	6,846	20,000	134,011	15,000	-89%
	<u>89,899</u>	<u>7,253</u>	<u>8,046</u>	<u>21,200</u>	<u>135,211</u>	<u>16,200</u>	<u>-88%</u>
Debt Service							
Machinery and Equipment	19,177	19,177	6,385	0	0	0	0%
	<u>19,177</u>	<u>19,177</u>	<u>6,385</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	6,303	7,991	8,391	8,259	8,259	8,509	3%
Unemployment	707	701	842	140	140	134	-4%
Workers Compensation	7,532	7,827	8,288	6,027	6,027	14,971	148%
Health Insurance	36,560	45,677	52,237	42,627	42,627	45,006	6%
Payroll Transfer	0	0	0	20,000	20,000	0	-100%
	<u>51,102</u>	<u>62,196</u>	<u>69,758</u>	<u>77,053</u>	<u>77,053</u>	<u>68,620</u>	<u>-11%</u>
Total Expenditures	<u>471,761</u>	<u>395,460</u>	<u>381,172</u>	<u>418,813</u>	<u>545,912</u>	<u>502,415</u>	<u>-8%</u>

Special Revenue Fund - Library Sinking Fund - 30-75

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
General Taxes							
Ad Valorem Tax	92,902	80,580	82,681	103,600	97,823	103,600	6%
	<u>92,902</u>	<u>80,580</u>	<u>82,681</u>	<u>103,600</u>	<u>97,823</u>	<u>103,600</u>	<u>6%</u>
Interest Earnings	663	238	69	75	57	57	0%
Total Revenues	<u><u>93,565</u></u>	<u><u>80,818</u></u>	<u><u>82,751</u></u>	<u><u>103,675</u></u>	<u><u>97,880</u></u>	<u><u>103,657</u></u>	<u><u>6%</u></u>
Expenditures							
Services and Charges							
Miscellaneous	0	49	40	40	40	40	0%
	<u>0</u>	<u>49</u>	<u>40</u>	<u>40</u>	<u>40</u>	<u>40</u>	<u>0%</u>
Debt Service							
Principal and Interest	105,810	101,420	96,450	96,450	91,900	96,450	5%
Fiscal Agents' Fees	250	0	250	250	250	250	0%
	<u>106,060</u>	<u>101,420</u>	<u>96,700</u>	<u>96,700</u>	<u>92,150</u>	<u>96,700</u>	<u>5%</u>
Total Expenditures	<u><u>106,060</u></u>	<u><u>101,469</u></u>	<u><u>96,740</u></u>	<u><u>96,740</u></u>	<u><u>92,190</u></u>	<u><u>96,740</u></u>	<u><u>5%</u></u>
Net Revenues	-12,495	-20,651	-13,989	6,935	5,690	6,917	22%
Beginning Fund Balance	57,210	44,715	24,064	10,279	10,075	15,765	56%
Ending Fund Balance	44,715	24,064	10,075	17,214	15,765	22,682	44%

Special Revenue Fund - Library Construction Fund - 30-76

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Interest Earnings	366	176	79	78	78	78	0%
Total Revenues	<u>366</u>	<u>176</u>	<u>79</u>	<u>78</u>	<u>78</u>	<u>78</u>	<u>0%</u>
Expenditures							
Services and Charges							
Miscellaneous	0	15	0	0	24	0	-100%
Professional Services	0	200	0	0	0	0	0%
	<u>0</u>	<u>215</u>	<u>0</u>	<u>0</u>	<u>24</u>	<u>0</u>	<u>-100%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	482	482	0	0	0	0	0%
	<u>482</u>	<u>482</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Expenditures	<u>482</u>	<u>697</u>	<u>0</u>	<u>0</u>	<u>24</u>	<u>0</u>	<u>-100%</u>
Net Revenues	-116	-521	79	78	54	78	44%
Beginning Fund Balance	15,766	15,650	15,129	14,649	15,208	15,262	0%
Reserves	25,000	25,000	25,000	25,000	25,000	25,000	0%
Ending Fund Balance	40,650	40,129	40,208	39,727	40,262	40,340	0%

Special Revenue Fund - City Sinking Fund - 30-77

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
General Taxes							
Ad Valorem Tax	191,612	167,765	175,518	155,377	146,733	155,377	6%
	<u>191,612</u>	<u>167,765</u>	<u>175,518</u>	<u>155,377</u>	<u>146,733</u>	<u>155,377</u>	<u>6%</u>
Interest Earnings	220	101	93	84	84	84	0%
Total Revenues	<u><u>191,832</u></u>	<u><u>167,866</u></u>	<u><u>175,612</u></u>	<u><u>155,461</u></u>	<u><u>146,817</u></u>	<u><u>155,461</u></u>	<u><u>6%</u></u>
Expenditures							
Services and Charges							
Miscellaneous	1,624	1,464	1,273	1,273	1,361	1,273	-6%
	<u>1,624</u>	<u>1,464</u>	<u>1,273</u>	<u>1,273</u>	<u>1,361</u>	<u>1,273</u>	<u>-6%</u>
Debt Service							
Principal and Interest	183,288	174,488	164,988	155,856	155,856	155,856	0%
	<u>183,288</u>	<u>174,488</u>	<u>164,988</u>	<u>155,856</u>	<u>155,856</u>	<u>155,856</u>	<u>0%</u>
Total Expenditures	<u><u>184,911</u></u>	<u><u>175,952</u></u>	<u><u>166,260</u></u>	<u><u>157,129</u></u>	<u><u>157,217</u></u>	<u><u>157,129</u></u>	<u><u>0%</u></u>
Net Revenues	6,920	-8,086	9,351	-1,668	-10,400	-1,668	-84%
Beginning Fund Balance	51,785	58,705	50,619	60,536	59,971	49,571	-17%
Ending Fund Balance	58,705	50,619	59,971	58,868	49,571	47,903	-3%

Special Revenue Fund - Community Development Fund - 30-90

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenue							
Waste Management Donations	30,133	32,336	33,341	33,000	35,078	0	-100%
	<u>30,133</u>	<u>32,336</u>	<u>33,341</u>	<u>33,000</u>	<u>35,078</u>	<u>0</u>	<u>-100%</u>
Transfers (in)							
General Fund Transfer	0	0	0	0	0	60,000	100%
Solid Waste Fund Transfer	0	0	0	13,000	13,000	15,000	15%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,000</u>	<u>13,000</u>	<u>75,000</u>	<u>477%</u>
Total Revenues	<u>30,133</u>	<u>32,336</u>	<u>33,341</u>	<u>46,000</u>	<u>48,078</u>	<u>75,000</u>	<u>56%</u>
Expenditures							
Services and Charges							
Miscellaneous	875	0	0	0	0	0	0%
Professional Services	0	5,336	0	0	0	0	0%
Contractual Services	0	15,667	47,000	55,000	55,000	55,000	0%
	<u>875</u>	<u>21,003</u>	<u>47,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>0%</u>
Capital Outlay							
Special Projects	0	795	0	0	0	20,000	100%
	<u>0</u>	<u>795</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>100%</u>
Debt Service							
Principal and Interest	22,946	22,946	5,727	0	0	0	0%
	<u>22,946</u>	<u>22,946</u>	<u>5,727</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Expenditures	<u>23,821</u>	<u>44,744</u>	<u>52,727</u>	<u>55,000</u>	<u>55,000</u>	<u>75,000</u>	<u>36%</u>
Net Revenues	6,312	-12,408	-19,386	-9,000	-6,922	0	-100%
Beginning Fund Balance	35,748	42,060	29,652	9,265	10,266	3,344	-67%
Ending Fund Balance	42,060	29,652	10,266	265	3,344	3,344	0%

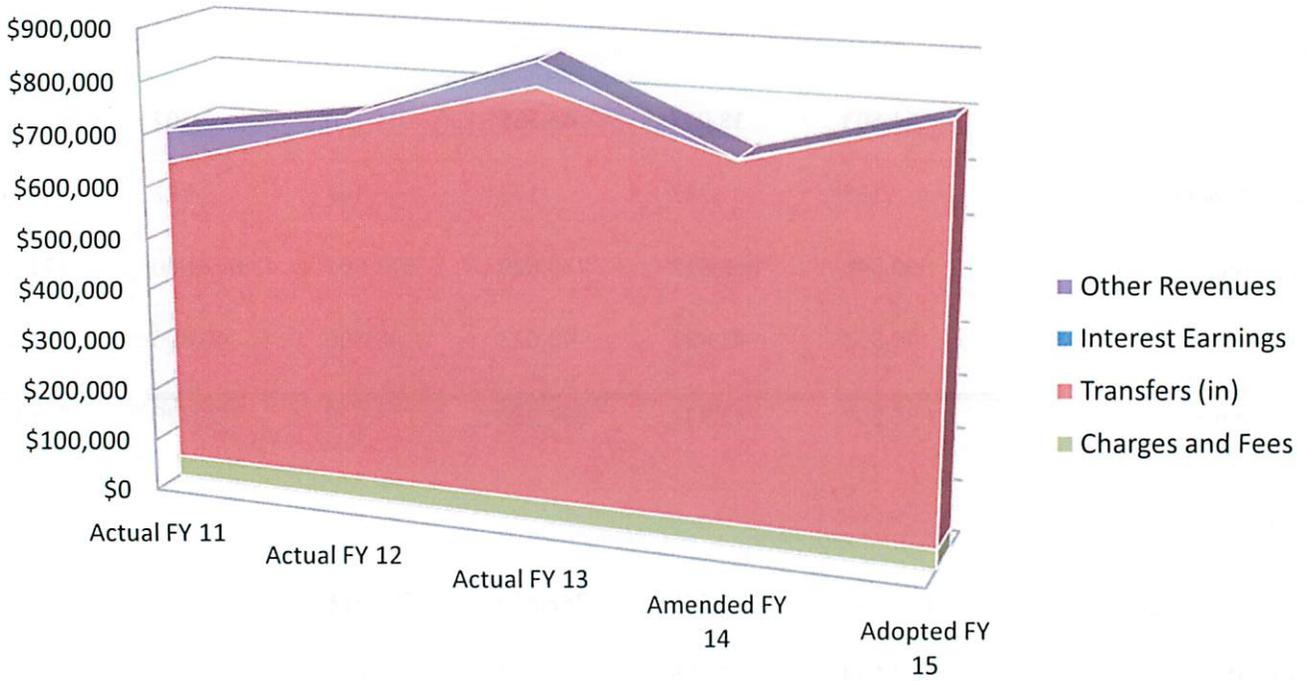
Special Revenue Fund - Emergency Management Fund - 30-91

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Intergovernmental							
FEMA Pilot Program	17,392	0	0	0	0	0	0%
FEMA Bridge Reimbursement	0	0	3,289	0	0	0	0%
	<u>17,392</u>	<u>0</u>	<u>3,289</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Revenue	<u>17,392</u>	<u>0</u>	<u>3,289</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Expenditures							
Capital Outlay							
Machinery and Equipment	0	29,823	0	0	0	0	0%
Other Improvements	0	0	0	17,392	0	0	100%
	<u>0</u>	<u>29,823</u>	<u>0</u>	<u>17,392</u>	<u>0</u>	<u>0</u>	<u>100%</u>
Total Expenditures	<u>0</u>	<u>29,823</u>	<u>0</u>	<u>17,392</u>	<u>0</u>	<u>0</u>	<u>100%</u>
Net Revenues	17,392	-29,823	3,289	-17,392	0	0	-100%
Beginning Fund Balance	247,158	264,550	234,727	238,016	238,016	238,016	0%
Ending Fund Balance	264,550	234,727	238,016	220,624	238,016	238,016	0%

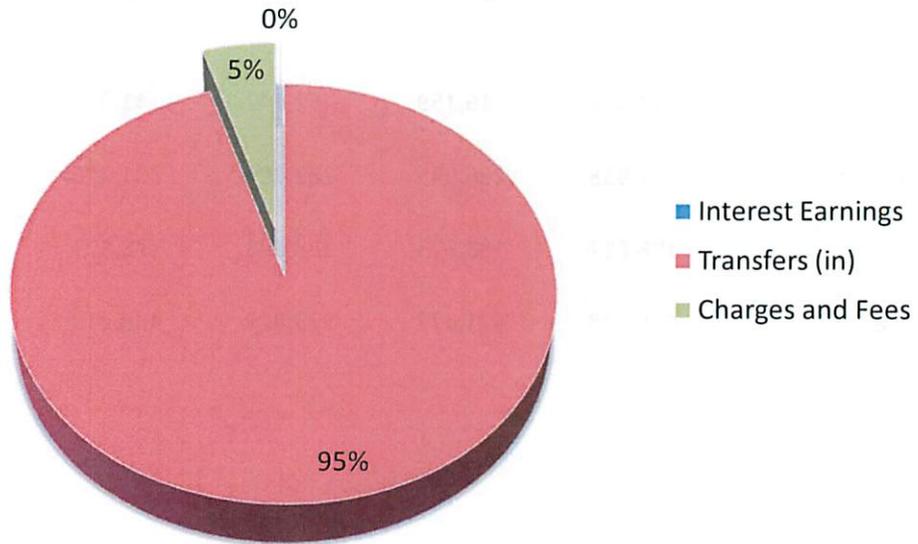
Insurance Fund - Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15
Revenues						
Other Revenues	61,503	18,007	46,555	0	2,702	0
Interest Earnings	198	237	173	167	167	167
Transfers (in)	590,548	683,617	780,629	672,661	672,660	773,075
Charges and Fees	40,353	41,481	40,623	40,800	40,800	38,640
Total Revenues	<u>692,602</u>	<u>743,342</u>	<u>867,980</u>	<u>713,628</u>	<u>716,329</u>	<u>811,882</u>
Expenditures						
Services and Charges	600,344	711,326	782,350	751,566	762,735	795,788
Capital Outlay	7,549	5,255	3,727	4,000	299	4,000
Transfers (out)	30,125	10,602	29,461	0	0	0
Total Expenditures	<u>638,019</u>	<u>727,183</u>	<u>815,538</u>	<u>755,566</u>	<u>763,034</u>	<u>799,788</u>
Net Revenues	54,583	16,159	52,442	-41,938	-46,705	12,093
Beginning Fund Balance	211,938	266,545	282,704	331,476	289,538	289,538
Reserves	188,697	188,673	188,673	178,673	178,673	178,673
Ending Fund Balance	455,218	471,377	523,819	468,210	421,505	480,304

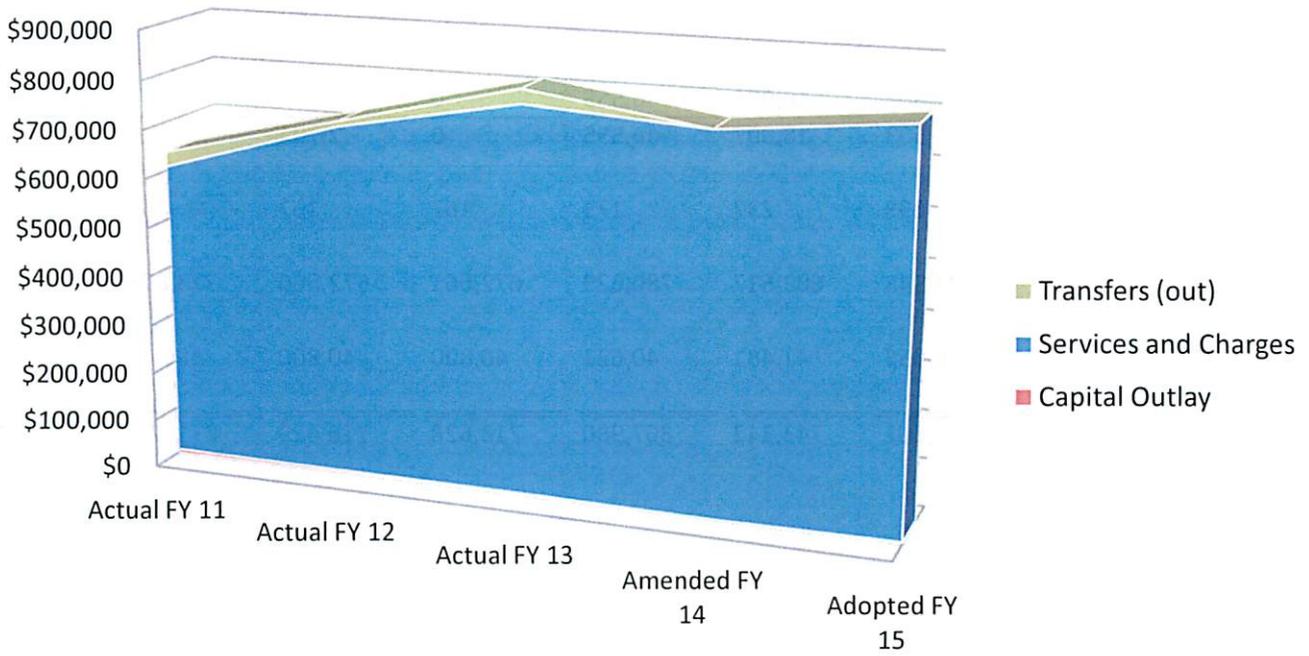
Insurance Fund Revenues by Type - FY 11 to FY 15



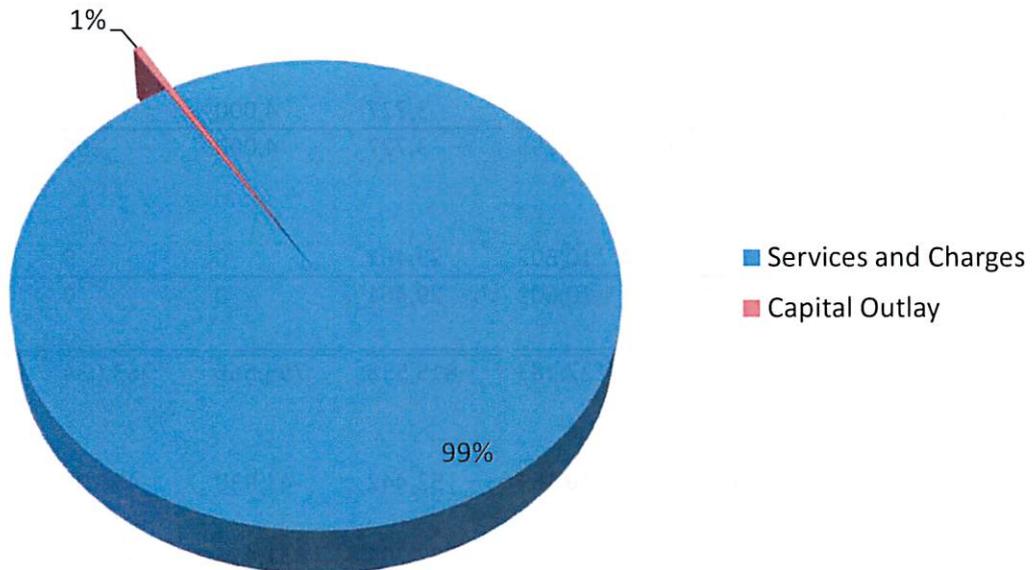
Insurance Fund Revenue Sources - FY 15



Insurance Fund Expenditures by Type - FY 11 to FY 15



Insurance Fund Expenditures - FY 15



Insurance Fund - Revenues and Expenditures - 40

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenues							
Miscellaneous	61,503	18,007	46,555	0	2,702	0	0%
	<u>61,503</u>	<u>18,007</u>	<u>46,555</u>	<u>0</u>	<u>2,702</u>	<u>0</u>	<u>0%</u>
Interest Earnings	198	237	173	167	167	167	0%
Transfers (in)	590,548	683,617	780,629	672,661	672,660	773,075	15%
Charges and Fees	40,353	41,481	40,623	40,800	40,800	38,640	-5%
Total Revenues	<u>692,602</u>	<u>743,342</u>	<u>867,980</u>	<u>713,628</u>	<u>716,329</u>	<u>811,882</u>	<u>13%</u>
Expenditures							
Services and Charges							
Miscellaneous	0	1,302	1,479	1,500	1,354	1,500	11%
Professional Services	0	0	0	0	0	0	0%
Claims	0	0	0	0	2,702	0	-100%
Training and Travel	5,280	0	0	0	0	0	0%
Insurance and Bonds	595,064	710,024	780,871	750,066	758,679	794,288	5%
	<u>600,344</u>	<u>711,326</u>	<u>782,350</u>	<u>751,566</u>	<u>762,735</u>	<u>795,788</u>	<u>4%</u>
Capital Outlay							
Machinery and Equipment	7,549	5,255	3,727	4,000	299	4,000	100%
	<u>7,549</u>	<u>5,255</u>	<u>3,727</u>	<u>4,000</u>	<u>299</u>	<u>4,000</u>	<u>100%</u>
Transfers (out)							
Payroll Accounts	30,125	10,602	29,461	0	0	0	0%
	<u>30,125</u>	<u>10,602</u>	<u>29,461</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Expenditures	<u>638,019</u>	<u>727,183</u>	<u>815,538</u>	<u>755,566</u>	<u>763,034</u>	<u>799,788</u>	<u>5%</u>
Net Revenues	54,583	16,159	52,442	-41,938	-46,705	12,093	98%
Beginning Fund Balance	211,938	266,545	282,704	331,476	289,538	289,538	0%
Reserves	188,697	188,673	188,673	178,673	178,673	178,673	0%
Ending Fund Balance	455,218	471,377	523,819	468,210	421,505	480,304	14%

Capital Improvement Fund - Expenditures - 20

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Materials and Supplies							
Operating Supplies	878	0	0	0	0	0	0%
	<u>878</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Services and Charges							
Auction Fees	0	1,273	3,016	1,500	80	1,500	1775%
Miscellaneous	0	0	0	0	62,350	0	-100%
Professional Services	203,469	1,369,615	2,000,001	0	63,027	0	-100%
Contractual Services	86,358	29,217	3,919,594	2,988,449	2,103,617	566,800	-73%
	<u>289,827</u>	<u>1,400,105</u>	<u>5,922,610</u>	<u>2,989,949</u>	<u>2,229,074</u>	<u>568,300</u>	<u>-75%</u>
Capital Outlay							
Machinery and Equipment	9,964	47,975	35,903	36,500	89,017	36,610	-59%
Furniture and Fixtures	2,500	1,000	935	9,000	6,421	5,800	-10%
Vehicles	72,046	63,116	95,677	12,500	32,500	40,500	25%
Office/Electronic Equipment	8,257	14,301	10,775	19,500	15,088	20,000	33%
Other Improvements	539,056	1,319,020	226,684	1,137,500	1,410,445	5,382,500	282%
	<u>631,823</u>	<u>1,445,412</u>	<u>369,974</u>	<u>1,215,000</u>	<u>1,553,471</u>	<u>5,485,410</u>	<u>253%</u>
Debt Service							
Vehicles	32,120	32,097	0	56,731	47,911	98,000	105%
Principal and Interest	695,353	708,284	1,346,646	934,675	837,767	1,578,781	88%
	<u>727,473</u>	<u>740,381</u>	<u>1,346,646</u>	<u>991,406</u>	<u>885,678</u>	<u>1,676,781</u>	<u>89%</u>
Transfers (out)							
Town Square/TIF District	0	0	816,302	0	432,547	0	-100%
Street and Alley	0	0	0	0	0	254,283	100%
CUA WWTP Reimbursements	858	2,684	0	0	0	0	0%
	<u>858</u>	<u>2,684</u>	<u>816,302</u>	<u>0</u>	<u>432,547</u>	<u>254,283</u>	<u>-41%</u>
Capital Fund Total	<u><u>1,650,859</u></u>	<u><u>3,588,582</u></u>	<u><u>8,455,533</u></u>	<u><u>5,196,355</u></u>	<u><u>5,100,770</u></u>	<u><u>7,984,774</u></u>	<u><u>57%</u></u>

Capital Improvement Fund - Projects - 20-21

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Services and Charges							
Auction Fees	0	1,273	3,016	1,500	80	1,500	1775%
	<u>0</u>	<u>1,273</u>	<u>3,016</u>	<u>1,500</u>	<u>80</u>	<u>1,500</u>	<u>1775%</u>
Capital Outlay							
<i>Machinery and Equipment</i>							
Fire	0	17,903	15,129	14,000	58,878	14,110	-76%
General Government	2,340	6,505	10,500	7,500	8,946	7,500	-16%
Police	1,350	9,167	3,855	7,500	12,265	7,500	-39%
Public Works	6,274	8,964	6,419	7,500	6,724	7,500	12%
	<u>9,964</u>	<u>42,539</u>	<u>35,903</u>	<u>36,500</u>	<u>86,813</u>	<u>36,610</u>	<u>-58%</u>
<i>Furniture and Fixtures</i>							
Fire	0	0	0	6,500	5,969	800	-87%
General Government	2,500	1,000	935	2,500	452	5,000	1006%
	<u>2,500</u>	<u>1,000</u>	<u>935</u>	<u>9,000</u>	<u>6,421</u>	<u>5,800</u>	<u>-10%</u>
<i>Vehicles</i>							
Fire	14,673	23,865	37,462	0	0	14,500	100%
General Government	4,500	0	13,400	0	0	0	0%
Police	29,563	25,000	43,066	0	10,000	0	-100%
Public Works	23,310	14,251	1,750	12,500	22,500	26,000	16%
	<u>72,046</u>	<u>63,116</u>	<u>95,677</u>	<u>12,500</u>	<u>32,500</u>	<u>40,500</u>	<u>25%</u>
<i>Office/Electronic Equipment</i>							
Fire	1,393	7,198	5,137	7,000	5,919	7,500	27%
General Government	5,964	1,860	1,696	5,000	6,264	5,000	-20%
Police	900	5,243	3,942	7,500	2,905	7,500	158%
	<u>8,257</u>	<u>14,301</u>	<u>10,775</u>	<u>19,500</u>	<u>15,088</u>	<u>20,000</u>	<u>33%</u>
<i>Other Improvements</i>							
Fire	12,989	20,267	19,786	0	0	0	0%
General Government	14,902	0	11,386	10,000	11,242	10,000	-11%
Police	0	9,628	15,513	20,000	850	20,000	2253%
Public Works	0	0	6,607	12,500	13,947	12,500	-10%
	<u>27,891</u>	<u>29,895</u>	<u>53,291</u>	<u>42,500</u>	<u>26,039</u>	<u>42,500</u>	<u>63%</u>
Debt Service							
<i>Vehicles</i>							
Police	32,120	32,097	0	56,731	47,911	98,000	105%
	<u>32,120</u>	<u>32,097</u>	<u>0</u>	<u>56,731</u>	<u>47,911</u>	<u>98,000</u>	<u>105%</u>
Total Expenditures	<u>152,778</u>	<u>184,221</u>	<u>199,597</u>	<u>178,231</u>	<u>214,852</u>	<u>244,910</u>	<u>14%</u>

Capital Improvement Fund - Projects - 20-21

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenue							
Reimbursements	0	27,508	64,284	10,000	0	0	0%
Surplus Sales	25,385	26,283	46,771	25,000	2,500	2,000	-20%
	<u>25,385</u>	<u>53,791</u>	<u>111,056</u>	<u>35,000</u>	<u>2,500</u>	<u>2,000</u>	<u>-20%</u>
Transfers (In)							
Capital Projects (25% of 1ø)	117,819	154,832	155,989	158,529	196,539	173,375	-12%
	<u>117,819</u>	<u>154,832</u>	<u>155,989</u>	<u>158,529</u>	<u>196,539</u>	<u>173,375</u>	<u>-12%</u>
Total Revenues	<u>143,204</u>	<u>208,623</u>	<u>267,044</u>	<u>193,529</u>	<u>199,039</u>	<u>175,375</u>	<u>-12%</u>
Net Revenues	-9,574	24,402	67,447	15,298	-15,813	-69,535	340%
Beginning Fund Balance	66,634	57,060	81,462	97,849	148,909	133,095	-11%
Ending Fund Balance	57,060	81,462	148,909	113,147	133,095	63,560	-52%

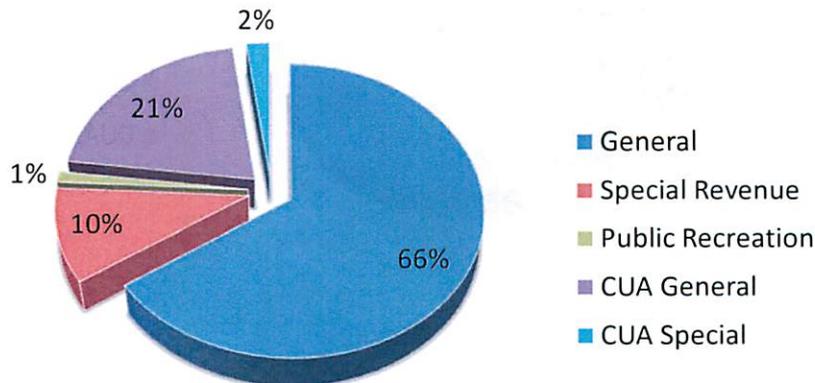
Capital Improvement Fund - Subdivision Capital - 20-22

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Charges and Fees							
Development Fees	47,200	4,500	4,800	4,800	7,500	4,800	-36%
	<u>47,200</u>	<u>4,500</u>	<u>4,800</u>	<u>4,800</u>	<u>7,500</u>	<u>4,800</u>	<u>-36%</u>
Total Revenues	<u>47,200</u>	<u>4,500</u>	<u>4,800</u>	<u>4,800</u>	<u>7,500</u>	<u>4,800</u>	<u>-36%</u>
Expenditures							
Capital Outlay							
Other Improvements	33,538	50,671	0	5,000	0	0	0%
	<u>33,538</u>	<u>50,671</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Expenditures	<u>33,538</u>	<u>50,671</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>100%</u>
Net Revenues	13,662	-46,171	4,800	-200	7,500	4,800	-36%
Beginning Fund Balance	39,338	53,000	6,829	11,629	11,629	19,129	64%
Ending Fund Balance	53,000	6,829	11,629	11,429	19,129	23,929	25%

Insurance Fund - Risk Management - 40-41

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Other Revenues							
Miscellaneous	15,937	7,995	1,829	0	2,702	0	0%
	<u>15,937</u>	<u>7,995</u>	<u>1,829</u>	<u>0</u>	<u>2,702</u>	<u>0</u>	<u>0%</u>
Transfers (in)	78,295	105,227	114,639	86,356	86,357	91,066	5%
Total Revenues	<u><u>94,232</u></u>	<u><u>113,222</u></u>	<u><u>116,468</u></u>	<u><u>86,356</u></u>	<u><u>89,059</u></u>	<u><u>91,066</u></u>	<u><u>2%</u></u>
Expenditures							
Services and Charges							
Claims	0	0	0	0	2,702	0	-100%
Travel and Training	5,280	0	0	0	0	0	0%
Insurance and Bonds	89,234	90,177	91,093	82,224	90,042	87,066	-3%
	<u>94,514</u>	<u>90,177</u>	<u>91,093</u>	<u>82,224</u>	<u>92,744</u>	<u>87,066</u>	<u>-6%</u>
Capital Outlay							
Machinery and Equipment	7,549	5,255	3,727	4,000	299	4,000	100%
	<u>7,549</u>	<u>5,255</u>	<u>3,727</u>	<u>4,000</u>	<u>299</u>	<u>4,000</u>	<u>100%</u>
Total Expenditures	<u><u>102,063</u></u>	<u><u>95,432</u></u>	<u><u>94,820</u></u>	<u><u>86,224</u></u>	<u><u>93,043</u></u>	<u><u>91,066</u></u>	<u><u>-2%</u></u>
Net Revenues	-7,831	17,790	21,647	132	-3,984	0	-100%
Beginning Fund Balance	108,984	101,153	118,943	138,519	140,590	136,606	-3%
Ending Fund Balance	101,153	118,943	140,590	138,651	136,606	136,606	0%

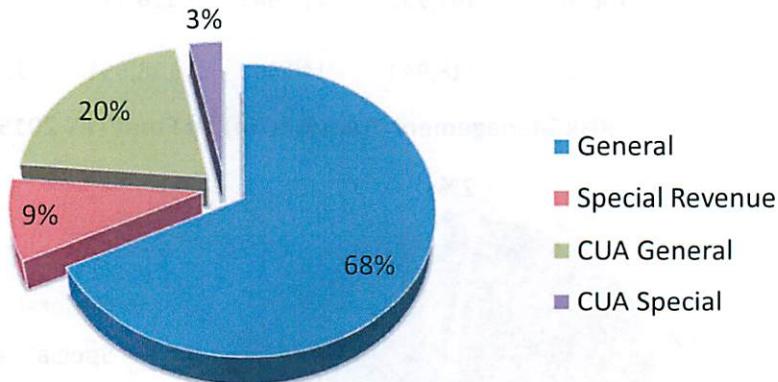
Risk Management Transfers (in) by Fund - FY 2015



Insurance Fund - Unemployment - 40-42

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Interest Earnings	143	129	108	111	111	111	0%
Transfers (in)	7,167	7,847	8,587	1,500	1,499	1,500	0%
Total Revenues	<u>7,310</u>	<u>7,976</u>	<u>8,694</u>	<u>1,611</u>	<u>1,610</u>	<u>1,611</u>	<u>0%</u>
Expenditures							
Services and Charges							
Miscellaneous	0	1,302	1,479	1,500	1,354	1,500	11%
	<u>0</u>	<u>1,302</u>	<u>1,479</u>	<u>1,500</u>	<u>1,354</u>	<u>1,500</u>	<u>11%</u>
Total Expenditures	<u>0</u>	<u>1,302</u>	<u>1,479</u>	<u>1,500</u>	<u>1,354</u>	<u>1,500</u>	<u>11%</u>
Net Revenues	7,310	6,674	7,215	111	256	111	-57%
Beginning Fund Balance	8,769	16,079	22,753	29,972	29,968	30,224	1%
Reserves	68,260	68,236	68,236	68,236	68,236	68,236	0%
Ending Fund Balance	84,339	90,989	98,204	98,319	98,460	98,571	0%

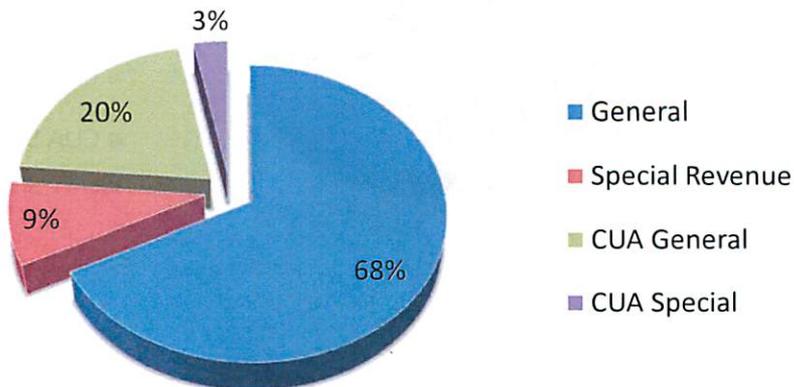
Unemployment Transfers (in) by Fund - FY 2015



Insurance Fund - Workers' Compensation - 40-43

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Other Revenue							
Miscellaneous	45,566	10,012	44,726	0	0	0	0%
	<u>45,566</u>	<u>10,012</u>	<u>44,726</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Interest Earnings	55	108	66	56	56	56	0%
Transfers (in)	90,314	97,938	108,809	118,958	118,957	167,176	41%
Total Revenues	<u>135,935</u>	<u>108,058</u>	<u>153,601</u>	<u>119,014</u>	<u>119,013</u>	<u>167,232</u>	<u>41%</u>
Expenditures							
Services and Charges							
Professional Services	0	0	0	0	0	0	0%
Insurance and Bonds	91,144	97,781	115,123	162,123	162,918	167,176	3%
	<u>91,144</u>	<u>97,781</u>	<u>115,123</u>	<u>162,123</u>	<u>162,918</u>	<u>167,176</u>	<u>3%</u>
Transfers (out)							
Payroll Accounts	30,125	10,602	29,461	0	0	0	0%
	<u>30,125</u>	<u>10,602</u>	<u>29,461</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Expenditures	<u>121,269</u>	<u>108,383</u>	<u>144,584</u>	<u>162,123</u>	<u>162,918</u>	<u>167,176</u>	<u>3%</u>
Net Revenues	14,666	-325	9,016	-43,109	-43,905	56	100%
Beginning Fund Balance	21,735	36,401	36,076	51,203	45,092	1,187	-97%
Reserves	120,437	120,437	120,437	110,437	110,437	110,437	0%
Ending Fund Balance	156,838	156,513	165,529	118,531	111,624	111,680	0%

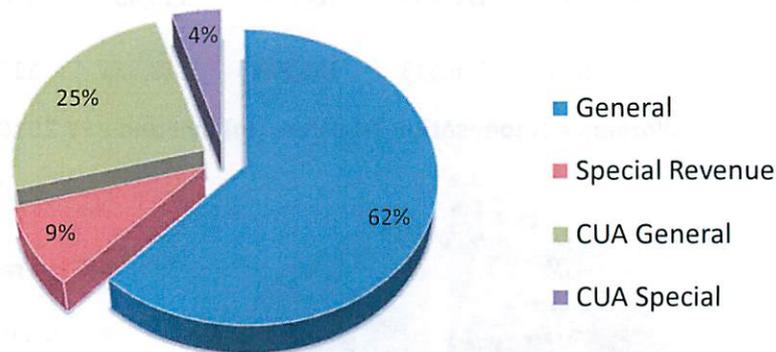
Workers Compensation Transfers (in) by Fund - FY 2015



Insurance Fund - Health Insurance - 40-44

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Transfers (in)	414,772	472,605	548,595	465,847	465,847	513,333	10%
Charges for Services							
Employee Premiums	40,353	41,481	40,623	40,800	40,800	38,640	-5%
	40,353	41,481	40,623	40,800	40,800	38,640	-5%
Total Revenues	455,125	514,086	589,217	506,647	506,647	551,973	9%
Expenditures							
Services and Charges							
Insurance and Bonds	414,686	522,066	574,654	505,719	505,719	540,047	7%
	414,686	522,066	574,654	505,719	505,719	540,047	7%
Total Expenditures	414,686	522,066	574,654	505,719	505,719	540,047	7%
Net Revenues	40,439	-7,980	14,563	928	928	11,926	1185%
Beginning Fund Balance	66,867	107,306	99,326	106,175	113,889	114,817	1%
Ending Fund Balance	107,306	99,326	113,889	107,103	114,817	126,743	10%

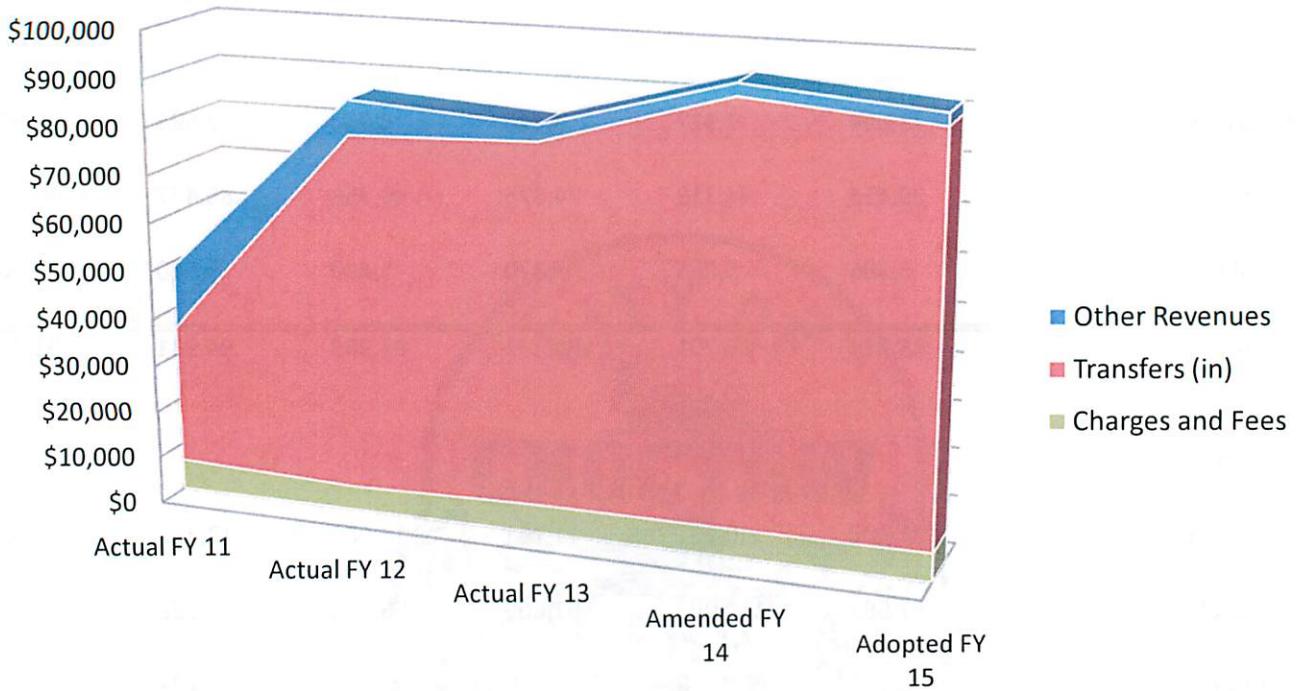
Health Insurance Transfers (in) by Fund - FY 2015



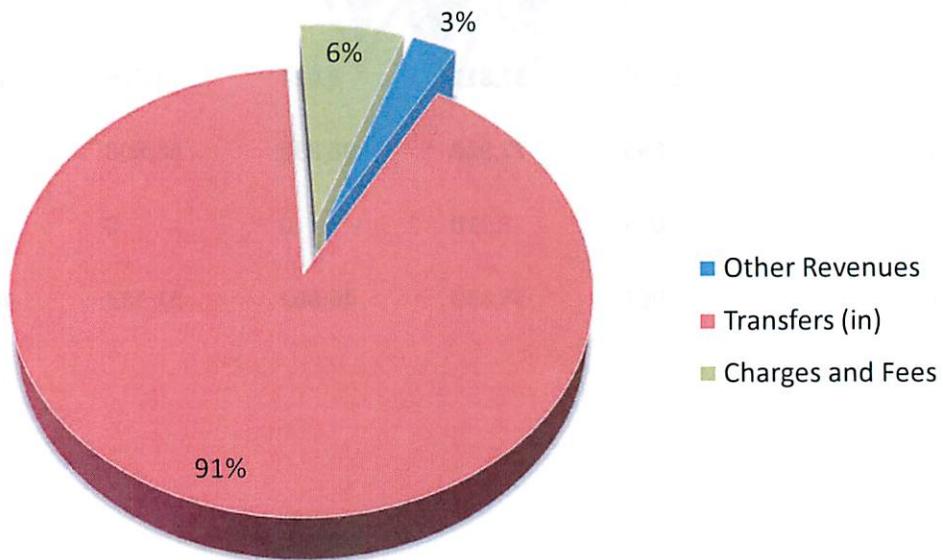
Insurance Fund - Health Reimbursement Arrangement - 40-45

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Beginning Fund Balance	5,583	5,583	5,583	5,583	5,583	5,583	0%
Ending Fund Balance	5,583	5,583	5,583	5,583	5,583	5,583	0%

Culture and Recreation Fund Revenues by Type - FY 11 to FY 15



Culture and Recreation Fund Revenue Sources - FY 15



Insurance Fund - Health Reimbursement Arrangement - 40-45

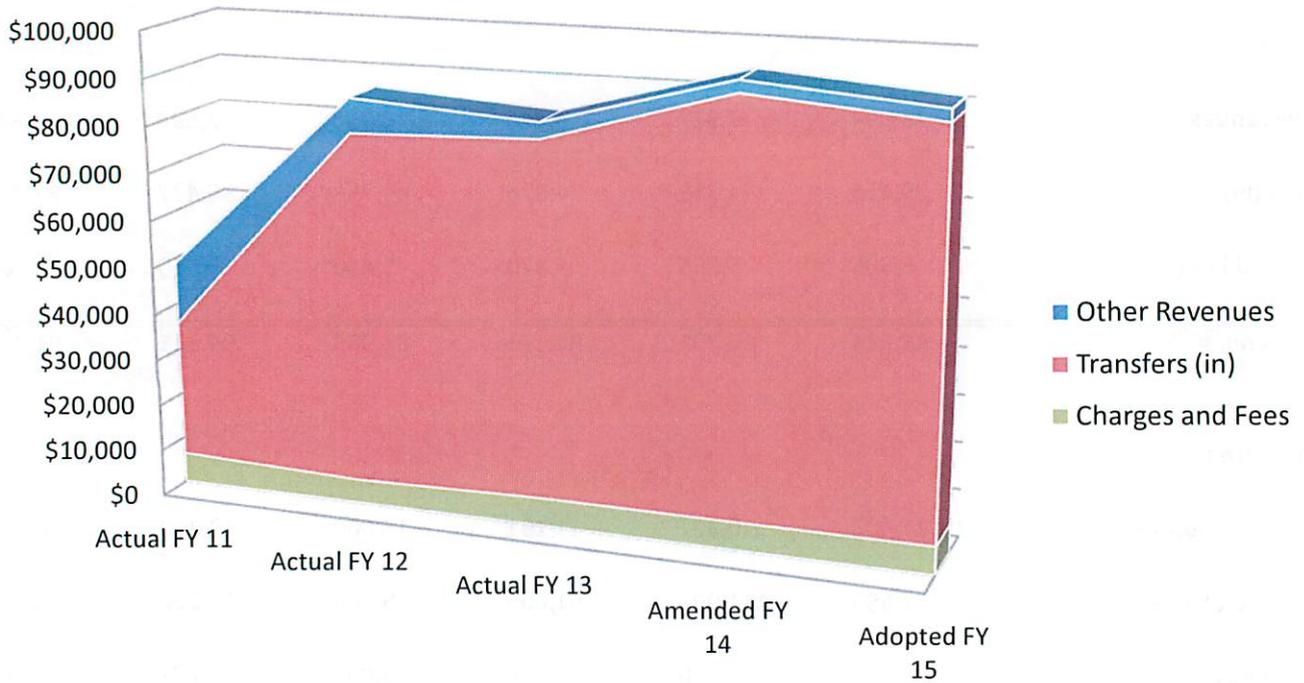
	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Beginning Fund Balance	5,583	5,583	5,583	5,583	5,583	5,583	0%
Ending Fund Balance	5,583	5,583	5,583	5,583	5,583	5,583	0%



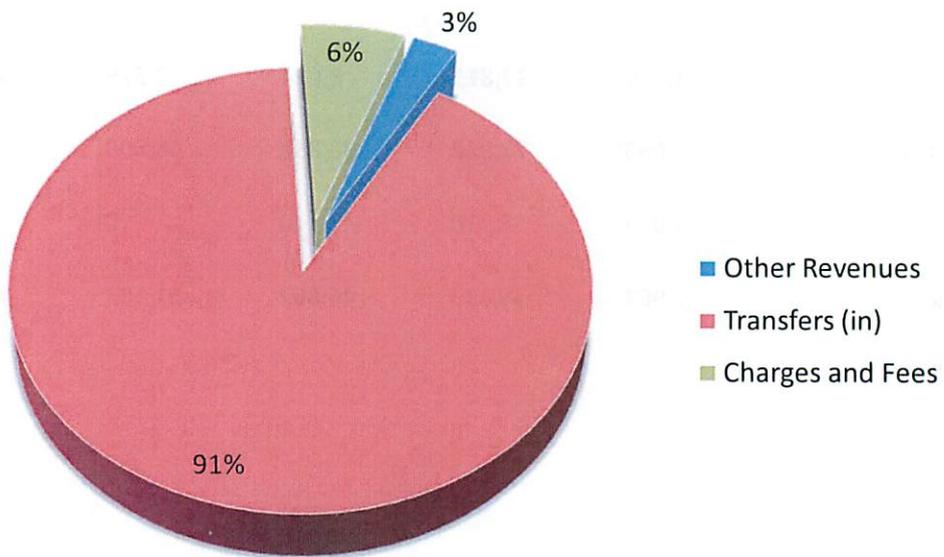
Culture and Recreation Fund - Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15
Revenues						
Other Revenues	13,094	7,327	3,426	6,750	2,594	2,600
Transfers (in)	29,455	74,319	74,875	69,753	86,477	83,220
Charges and Fees	6,385	5,055	5,870	5,480	5,860	5,900
Total Revenues	48,934	86,701	84,171	81,983	94,931	91,720
Expenditures						
Materials and Supplies	17,408	10,327	11,291	18,000	13,300	18,000
Services and Charges	37,983	111,092	61,606	55,308	55,908	65,308
Capital Outlay	1,527	0	0	5,000	5,227	5,000
Transfers (out)	3,095	3,095	3,250	1,100	1,100	1,089
Total Expenditures	60,012	124,514	76,147	79,408	75,535	89,397
Net Revenues	-11,079	-37,813	8,024	2,575	19,396	2,323
Beginning Fund Balance	90,065	77,962	38,839	48,808	49,062	68,458
Deposit Liabilities	-1,025	-1,310	0	0	0	0
Ending Fund Balance	77,962	38,839	46,862	51,383	68,458	70,782

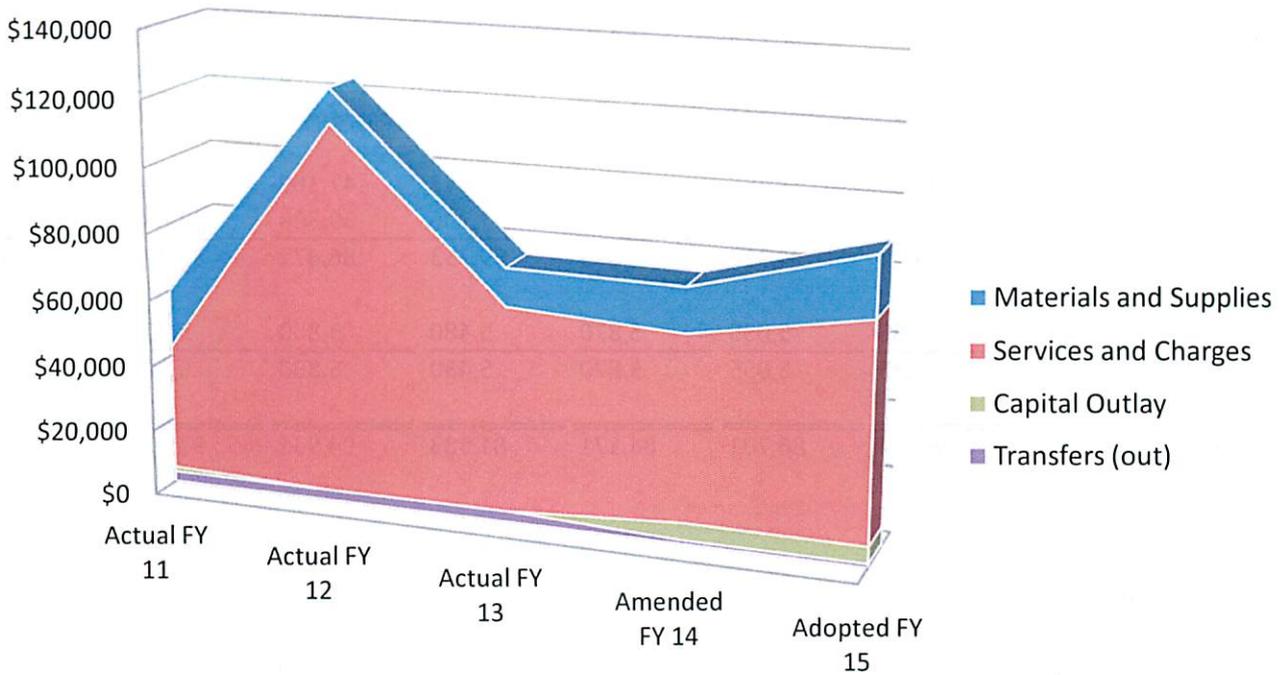
Culture and Recreation Fund Revenues by Type - FY 11 to FY 15



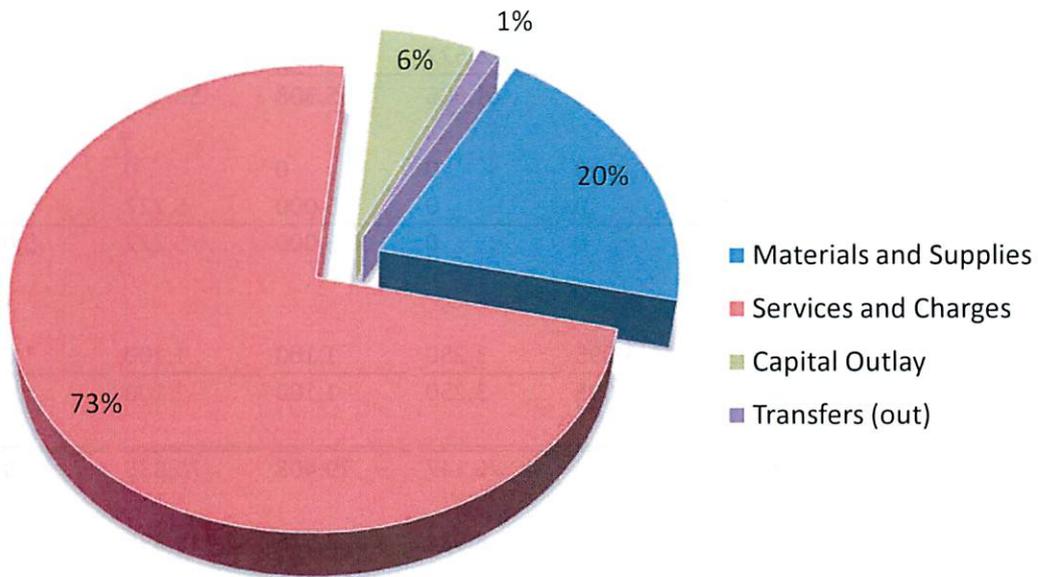
Culture and Recreation Fund Revenue Sources - FY 15



Culture and Recreation Fund Expenditures by Type - FY 11 to FY 15



Culture and Recreation Fund Expenditures - FY 15



Culture and Recreation Fund - Revenues and Expenditures - 50

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Other Revenue							
Miscellaneous	10,984	7,219	3,426	6,250	2,594	2,600	0%
Donations	2,110	108	0	500	0	0	0%
	<u>13,094</u>	<u>7,327</u>	<u>3,426</u>	<u>6,750</u>	<u>2,594</u>	<u>2,600</u>	<u>0%</u>
Transfers (in)							
General Sales Tax (6% of 1¢)	29,455	43,353	43,677	38,047	47,169	48,545	3%
General Sales Tax (4.5% of 1¢)	0	30,966	31,198	31,706	39,308	34,675	-12%
	<u>29,455</u>	<u>74,319</u>	<u>74,875</u>	<u>69,753</u>	<u>86,477</u>	<u>83,220</u>	<u>-4%</u>
Charges and Fees							
Rental	6,385	5,055	5,870	5,480	5,860	5,900	1%
	<u>6,385</u>	<u>5,055</u>	<u>5,870</u>	<u>5,480</u>	<u>5,860</u>	<u>5,900</u>	<u>1%</u>
Total Revenues	<u>48,934</u>	<u>86,701</u>	<u>84,171</u>	<u>81,983</u>	<u>94,931</u>	<u>91,720</u>	<u>-3%</u>
Expenditures							
Materials and Supplies							
Operating Supplies	17,258	10,275	9,616	17,500	12,800	17,500	37%
Repair/Maintenance Supplies	149	52	1,674	500	500	500	0%
	<u>17,408</u>	<u>10,327</u>	<u>11,291</u>	<u>18,000</u>	<u>13,300</u>	<u>18,000</u>	<u>35%</u>
Services and Charges							
Miscellaneous	34,116	31,659	32,145	31,600	30,400	41,600	37%
Utility Services	2,492	2,612	2,939	3,500	5,300	3,500	-34%
Professional Services	0	125	0	125	125	125	0%
Contractual Services	1,375	76,696	26,522	20,083	20,083	20,083	0%
	<u>37,983</u>	<u>111,092</u>	<u>61,606</u>	<u>55,308</u>	<u>55,908</u>	<u>65,308</u>	<u>17%</u>
Capital Outlay							
Machinery and Equipment	1,527	0	0	0	0	0	0%
Other Improvements	0	0	0	5,000	5,227	5,000	-4%
	<u>1,527</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,227</u>	<u>5,000</u>	<u>-4%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	3,095	3,095	3,250	1,100	1,100	1,089	-1%
	<u>3,095</u>	<u>3,095</u>	<u>3,250</u>	<u>1,100</u>	<u>1,100</u>	<u>1,089</u>	<u>-1%</u>
Total Expenditures	<u>60,012</u>	<u>124,514</u>	<u>76,147</u>	<u>79,408</u>	<u>75,535</u>	<u>89,397</u>	<u>18%</u>
Net Revenues	-11,079	-37,813	8,024	2,575	19,396	2,323	-88%
Beginning Fund Balance	90,065	77,962	38,839	48,808	49,062	68,458	40%
Deposit Liabilities	-1,025	-1,310	0	0	0	0	0%
Ending Fund Balance	77,962	38,839	46,862	51,383	68,458	70,782	3%

Culture and Recreation Fund - Public Recreation - 50-51

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Other Revenue							
Miscellaneous	10,984	4,969	1,176	4,000	1,922	2,600	35%
Donations	2,110	108	0	500	0	0	0%
	<u>13,094</u>	<u>5,077</u>	<u>1,176</u>	<u>4,500</u>	<u>1,922</u>	<u>2,600</u>	<u>35%</u>
Transfers (in)							
General Sales Tax (7% of 1¢)	29,455	43,353	43,677	38,047	47,169	48,545	3%
	<u>29,455</u>	<u>43,353</u>	<u>43,677</u>	<u>38,047</u>	<u>47,169</u>	<u>48,545</u>	<u>3%</u>
Charges							
Rental	6,385	5,055	5,870	5,480	5,860	5,900	1%
	<u>6,385</u>	<u>5,055</u>	<u>5,870</u>	<u>5,480</u>	<u>5,860</u>	<u>5,900</u>	<u>1%</u>
Total Revenues	<u>48,934</u>	<u>53,485</u>	<u>50,723</u>	<u>48,027</u>	<u>54,951</u>	<u>57,045</u>	<u>4%</u>
Expenditures							
Materials and Supplies							
Operating Supplies	17,258	10,275	9,616	15,000	12,500	15,000	20%
Repair/Maintenance Supplies	149	52	1,674	500	500	500	0%
	<u>17,408</u>	<u>10,327</u>	<u>11,291</u>	<u>15,500</u>	<u>13,000</u>	<u>15,500</u>	<u>19%</u>
Services and Charges							
Miscellaneous	32,816	30,344	32,145	30,000	30,150	40,000	33%
Utility Services	0	0	0	0	2,500	0	-100%
	<u>32,816</u>	<u>30,344</u>	<u>32,145</u>	<u>30,000</u>	<u>32,650</u>	<u>40,000</u>	<u>23%</u>
Capital Outlay							
Machinery and Equipment	1,527	0	0	0	0	0	0%
	<u>1,527</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	3,095	3,095	3,250	1,100	1,100	1,089	-1%
	<u>3,095</u>	<u>3,095</u>	<u>3,250</u>	<u>1,100</u>	<u>1,100</u>	<u>1,089</u>	<u>-1%</u>
Total Expenditures	<u>54,846</u>	<u>43,766</u>	<u>46,686</u>	<u>46,600</u>	<u>46,750</u>	<u>56,589</u>	<u>21%</u>
Net Revenues	-5,912	9,719	4,037	1,427	8,201	456	-94%
Beginning Fund Balance	13,071	6,134	14,543	20,306	18,580	26,782	44%
Deposit Liabilities	-1,025	-1,310	0	0	0	0	0%
Ending Fund Balance	6,134	14,543	18,580	21,733	26,782	27,238	2%

Culture and Recreation Fund - Tourism - 50-52

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Materials and Supplies							
Operating Supplies	0	0	0	2,500	300	2,500	733%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>300</u>	<u>2,500</u>	<u>733%</u>
Services and Charges							
Miscellaneous	1,300	1,315	0	1,600	250	1,600	540%
Professional Services	0	125	0	125	125	125	0%
	<u>1,300</u>	<u>1,440</u>	<u>0</u>	<u>1,725</u>	<u>375</u>	<u>1,725</u>	<u>360%</u>
Total Expenditures	<u>1,300</u>	<u>1,440</u>	<u>0</u>	<u>4,225</u>	<u>675</u>	<u>4,225</u>	<u>526%</u>
Net Revenues	-1,300	-1,440	0	-4,225	-675	-4,225	-626%
Beginning Fund Balance	27,193	25,893	24,453	24,453	24,453	23,778	-3%
Ending Fund Balance	25,893	24,453	24,453	20,228	23,778	19,553	-18%

Culture and Recreation Fund - Landscaping - 50-54

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Transfers (in)							
General Sales Tax (5% of 1¢)	0	30,966	31,198	31,706	39,308	34,675	-12%
	0	30,966	31,198	31,706	39,308	34,675	-12%
Total Revenues	0	30,966	31,198	31,706	39,308	34,675	-12%
Expenditures							
Services and Charges							
Utility Services	2,492	2,612	2,939	3,500	2,800	3,500	25%
Contractual Services	1,375	76,696	26,522	20,083	20,083	20,083	0%
	3,867	79,308	29,461	23,583	22,883	23,583	3%
Capital Outlay							
Other Improvements	0	0	0	5,000	5,227	5,000	-4%
	0	0	0	5,000	5,227	5,000	-4%
Total Expenditures	3,867	79,308	29,461	28,583	28,110	28,583	2%
Net Revenues	-3,867	-48,342	1,737	3,123	11,198	6,092	-46%
Beginning Fund Balance	57,173	53,306	4,964	6,971	6,701	17,899	167%
Ending Fund Balance	53,306	4,964	6,701	10,094	17,899	23,991	34%

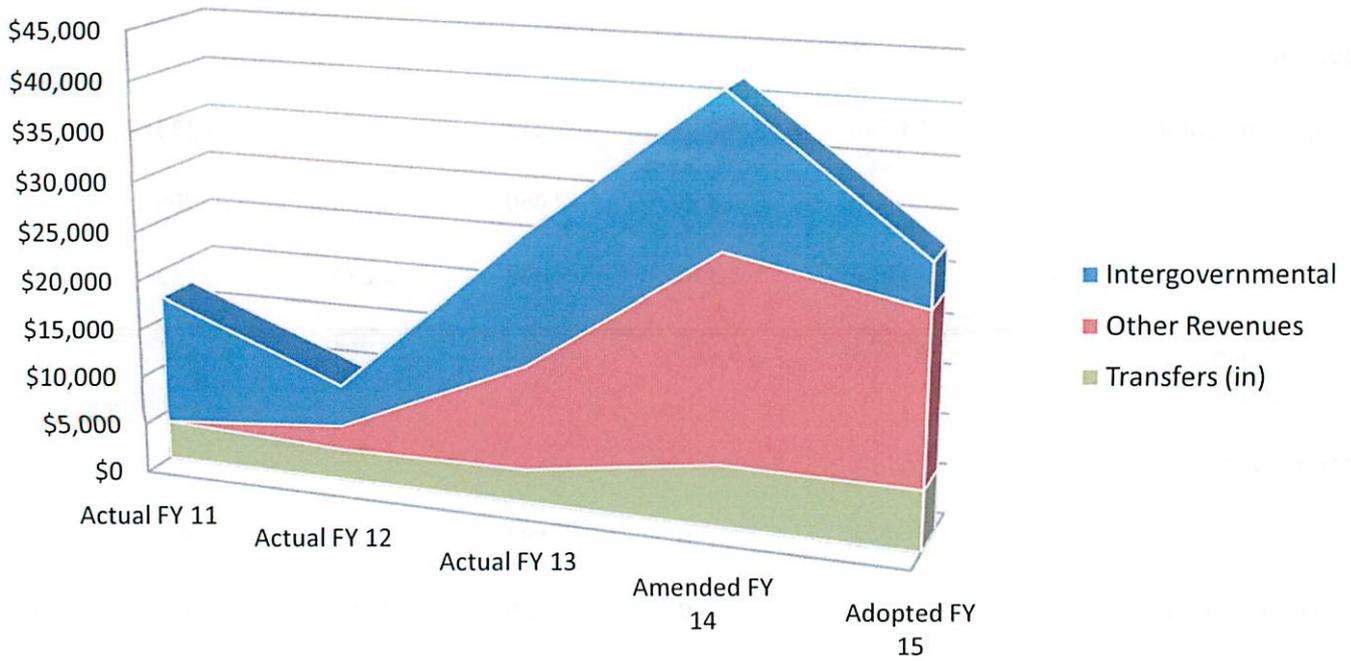
Culture and Recreation Fund - Festival - 50-55

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Other Revenue							
Miscellaneous	0	2,250	2,250	2,250	672	0	-100%
	0	2,250	2,250	2,250	672	0	-100%
Total Revenues	0	2,250	2,250	2,250	672	0	-100%
Net Revenues	0	2,250	2,250	2,250	672	0	-100%
Beginning Fund Balance	-7,372	-7,372	-5,122	-2,922	-672	0	-100%
Ending Fund Balance	-7,372	-5,122	-2,872	-672	0	0	0%

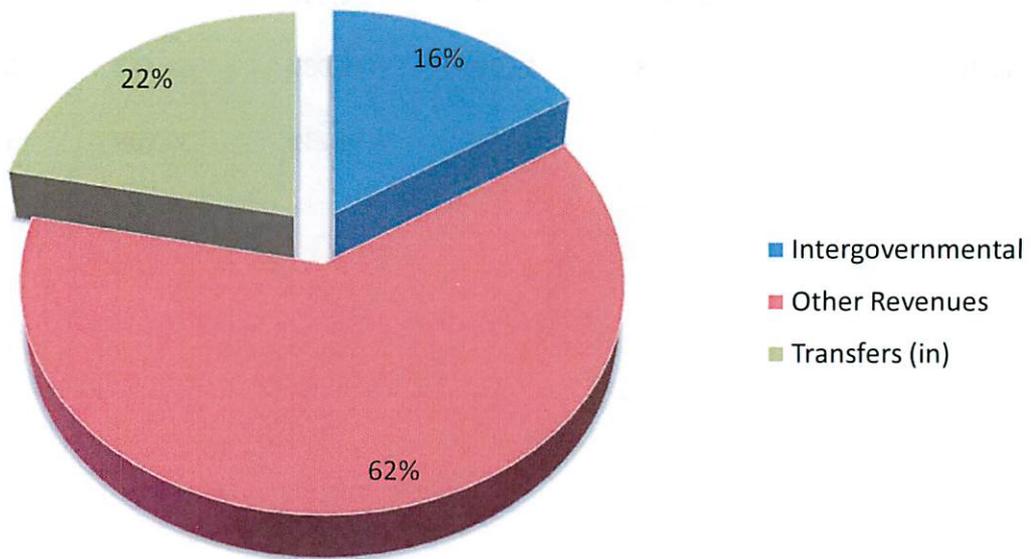
Public Safety Fund - Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15
Revenues						
Intergovernmental	13,338	4,213	13,213	4,220	15,135	4,400
Other Revenues	0	2,458	10,460	8,400	20,709	17,200
Transfers (in)	3,886	3,116	3,338	3,081	6,133	6,000
Total Revenues	17,224	9,787	27,010	15,701	41,977	27,600
Expenditures						
Materials and Supplies	271	0	888	1,000	764	0
Services and Charges	6,936	0	325	7,555	7,605	6,025
Capital Outlay	31,337	16,719	19,645	28,000	53,849	3,000
Total Expenditures	38,544	16,719	20,858	36,555	62,218	9,025
Net Revenues	-21,319	-6,932	6,152	-20,854	-20,241	18,575
Beginning Fund Balance	76,338	55,019	48,087	51,462	54,239	33,998
Ending Fund Balance	55,019	48,087	54,239	30,608	33,998	52,573

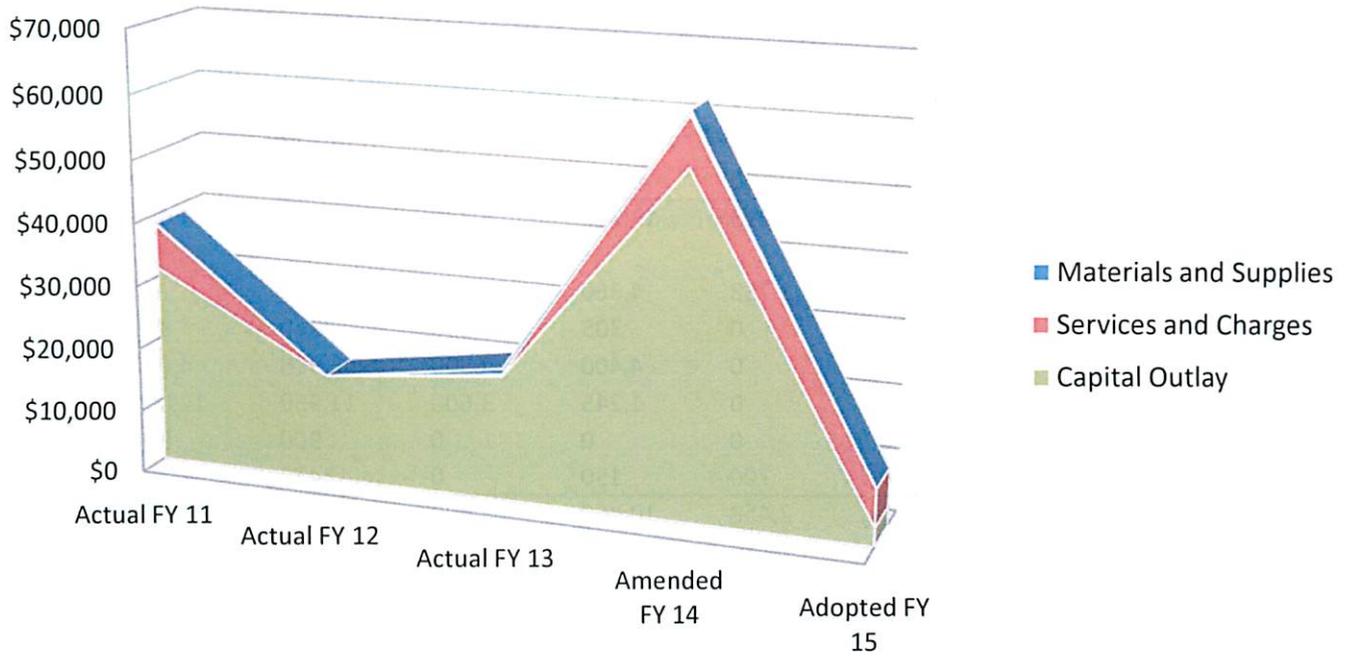
Public Safety Fund Revenues by Type - FY 11 to FY 15



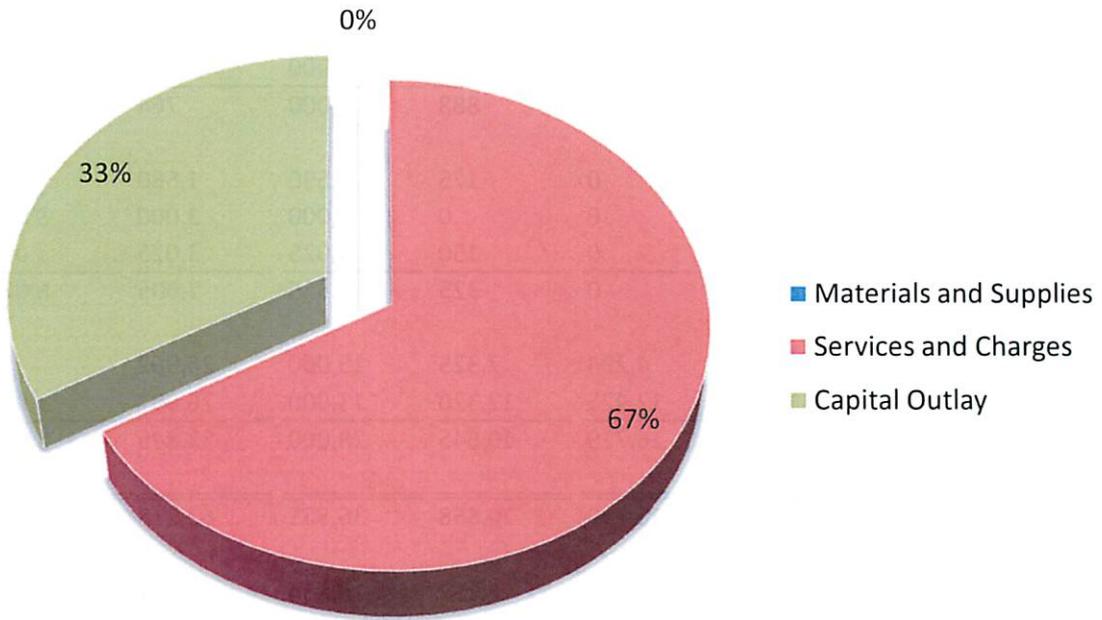
Public Safety Fund Revenue Sources - FY 15



Public Safety Fund Expenditures by Type - FY 11 to FY 15



Public Safety Fund Expenditures - FY 15



Public Safety Fund - Revenues and Expenditures - 60

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Intergovernmental							
Tariffs	4,605	4,213	4,347	4,220	4,400	4,400	0%
Grant Funds	0	0	2,534	0	5,572	0	-100%
Drug Enforcement Proceeds	8,733	0	6,332	0	5,163	0	-100%
	<u>13,338</u>	<u>4,213</u>	<u>13,213</u>	<u>4,220</u>	<u>15,135</u>	<u>4,400</u>	<u>-71%</u>
Other Revenues							
Miscellaneous	0	1,758	4,360	0	102	0	0%
Fingerprint Fees	0	0	305	300	370	300	-19%
Impound Fees	0	0	4,400	4,500	3,915	4,000	2%
Technology Fee	0	0	1,245	3,600	11,950	12,000	0%
Booking Fee	0	0	0	0	900	900	0%
Donations	0	700	150	0	3472	0	-100%
	<u>0</u>	<u>2,458</u>	<u>10,460</u>	<u>8,400</u>	<u>20,709</u>	<u>17,200</u>	<u>-17%</u>
Transfers (in)							
Municipal Court Transfers	3,886	3,116	3,338	3,081	6,133	6,000	-2%
	<u>3,886</u>	<u>3,116</u>	<u>3,338</u>	<u>3,081</u>	<u>6,133</u>	<u>6,000</u>	<u>-2%</u>
Total Revenues	<u><u>17,224</u></u>	<u><u>9,787</u></u>	<u><u>27,010</u></u>	<u><u>15,701</u></u>	<u><u>41,977</u></u>	<u><u>27,600</u></u>	<u><u>-34%</u></u>
Expenditures							
Materials and Supplies							
Operating Supplies	271	0	888	1,000	764	0	-100%
	<u>271</u>	<u>0</u>	<u>888</u>	<u>1,000</u>	<u>764</u>	<u>0</u>	<u>-100%</u>
Services and Charges							
Miscellaneous	700	0	175	1,530	1,580	0	-100%
Travel and Training	3,211	0	0	3,000	3,000	3,000	0%
Contractual Services	3,025	0	150	3,025	3,025	3,025	0%
	<u>6,936</u>	<u>0</u>	<u>325</u>	<u>7,555</u>	<u>7,605</u>	<u>6,025</u>	<u>-21%</u>
Capital Outlay							
Machinery and Equipment	19,492	4,294	7,325	15,000	26,962	0	-100%
Other Improvements	11,845	12,425	12,320	13,000	26,887	3,000	-89%
	<u>31,337</u>	<u>16,719</u>	<u>19,645</u>	<u>28,000</u>	<u>53,849</u>	<u>3,000</u>	<u>-94%</u>
Total Expenditures	<u><u>38,544</u></u>	<u><u>16,719</u></u>	<u><u>20,858</u></u>	<u><u>36,555</u></u>	<u><u>62,218</u></u>	<u><u>9,025</u></u>	<u><u>-85%</u></u>
Net Revenues	-21,319	-6,932	6,152	-20,854	-20,241	18,575	-192%
Beginning Fund Balance	76,338	55,019	48,087	51,462	54,239	33,998	-37%
Ending Fund Balance	55,019	48,087	54,239	30,608	33,998	52,573	55%

Public Safety Fund - DAC Sub-Grant - 60-61

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Beginning Fund Balance	175	175	175	175	175	175	0%
Ending Fund Balance	175	175	175	175	175	175	0%

Public Safety Fund - Drug Enforcement - 60-63

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Intergovernmental							
Drug Enforcement Proceeds	8,733	0	6,332	0	5,163	0	-100%
	<u>8,733</u>	<u>0</u>	<u>6,332</u>	<u>0</u>	<u>5,163</u>	<u>0</u>	<u>-100%</u>
Total Revenues	<u>8,733</u>	<u>0</u>	<u>6,332</u>	<u>0</u>	<u>5,163</u>	<u>0</u>	<u>-100%</u>
Expenditures							
Materials and Supplies							
Operating Supplies	271	0	888	1,000	764	0	-100%
	<u>271</u>	<u>0</u>	<u>888</u>	<u>1,000</u>	<u>764</u>	<u>0</u>	<u>-100%</u>
Services and Charges							
Miscellaneous	700	0	175	1,530	1,580	0	-100%
	<u>700</u>	<u>0</u>	<u>175</u>	<u>1,530</u>	<u>1,580</u>	<u>0</u>	<u>-100%</u>
Capital Outlay							
Machinery and Equipment	19,492	4,294	7,325	15,000	26,962	0	-100%
	<u>19,492</u>	<u>4,294</u>	<u>7,325</u>	<u>15,000</u>	<u>26,962</u>	<u>0</u>	<u>-100%</u>
Total Expenditures	<u>20,462</u>	<u>4,294</u>	<u>8,388</u>	<u>17,530</u>	<u>29,306</u>	<u>0</u>	<u>-100%</u>
Net Revenues	-11,729	-4,294	-2,056	-17,530	-24,143	0	-100%
Beginning Fund Balance	33,536	21,807	17,513	14,917	15,456	-8,687	-156%
Ending Fund Balance	21,807	17,513	15,456	-2,613	-8,687	-8,687	0%

Public Safety Fund - E 911 - 60-64

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Intergovernmental							
Phone Tariffs	4,605	4,213	4,347	4,220	4,400	4,400	0%
	<u>4,605</u>	<u>4,213</u>	<u>4,347</u>	<u>4,220</u>	<u>4,400</u>	<u>4,400</u>	<u>0%</u>
Other Revenues							
Miscellaneous	0	0	4,320	0	0	0	0%
	<u>0</u>	<u>0</u>	<u>4,320</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Revenues	<u><u>4,605</u></u>	<u><u>4,213</u></u>	<u><u>8,667</u></u>	<u><u>4,220</u></u>	<u><u>4,400</u></u>	<u><u>4,400</u></u>	<u><u>0%</u></u>
Expenditures							
Services and Charges							
Contractual Services	3,025	0	150	3,025	3,025	3,025	0%
	<u>3,025</u>	<u>0</u>	<u>150</u>	<u>3,025</u>	<u>3,025</u>	<u>3,025</u>	<u>0%</u>
Capital Outlay							
Other Improvements	5,382	10,805	12,320	10,000	10,547	0	-100%
	<u>5,382</u>	<u>10,805</u>	<u>12,320</u>	<u>10,000</u>	<u>10,547</u>	<u>0</u>	<u>-100%</u>
Total Expenditures	<u><u>8,407</u></u>	<u><u>10,805</u></u>	<u><u>12,470</u></u>	<u><u>13,025</u></u>	<u><u>13,572</u></u>	<u><u>3,025</u></u>	<u><u>-78%</u></u>
Net Revenues	-3,801	-6,592	-3,803	-8,805	-9,172	1,375	-115%
Beginning Fund Balance	31,098	27,297	20,705	16,820	16,901	7,729	-54%
Ending Fund Balance	27,297	20,705	16,901	8,015	7,729	9,104	18%

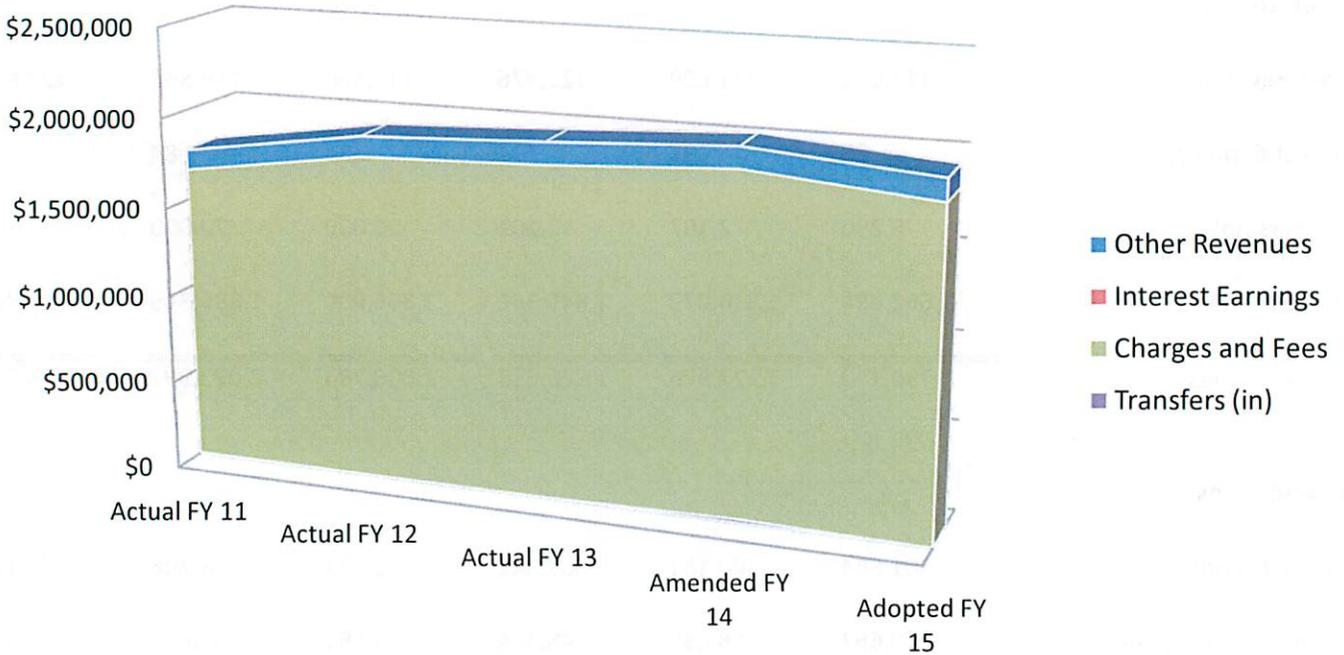
Public Safety Fund - Police Training - 60-65

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Transfers (in)							
Municipal Court Fees	3,886	3,116	3,338	3,081	6,133	6,000	-2%
	<u>3,886</u>	<u>3,116</u>	<u>3,338</u>	<u>3,081</u>	<u>6,133</u>	<u>6,000</u>	<u>-2%</u>
Intergovernmental							
Grant Funds	0	0	2,534	0	5,572	0	-100%
	<u>0</u>	<u>0</u>	<u>2,534</u>	<u>0</u>	<u>5,572</u>	<u>0</u>	<u>-100%</u>
Other Revenues							
Miscellaneous	0	1,758	40	0	102	0	-100%
Fingerprint Fees	0	0	305	300	370	300	-19%
Impound Fees	0	0	4,400	4,500	3,915	4,000	2%
Technology Fee	0	0	1,245	3,600	11,950	12,000	0%
Booking Fee	0	0	0	0	900	900	0%
Donations	0	700	150	0	3,472	0	-100%
	<u>0</u>	<u>2,458</u>	<u>6,140</u>	<u>8,400</u>	<u>20,709</u>	<u>17,200</u>	<u>-17%</u>
Total Revenues	<u><u>3,886</u></u>	<u><u>5,574</u></u>	<u><u>12,012</u></u>	<u><u>11,481</u></u>	<u><u>32,414</u></u>	<u><u>23,200</u></u>	<u><u>-28%</u></u>
Expenditures							
Services and Charges							
Training and Travel	3,211	0	0	3,000	3,000	3,000	0%
	<u>3,211</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0%</u>
Capital Outlay							
Other Improvements	6,464	1,620	0	3,000	16,340	3,000	-82%
	<u>6,464</u>	<u>1,620</u>	<u>0</u>	<u>3,000</u>	<u>16,340</u>	<u>3,000</u>	<u>-82%</u>
Total Expenditures	<u><u>9,675</u></u>	<u><u>1,620</u></u>	<u><u>0</u></u>	<u><u>6,000</u></u>	<u><u>19,340</u></u>	<u><u>6,000</u></u>	<u><u>-69%</u></u>
Net Revenues	-5,789	3,954	12,012	5,481	13,074	17,200	32%
Beginning Fund Balance	11,529	5,740	9,694	19,550	21,706	34,780	60%
Ending Fund Balance	5,740	9,694	21,706	25,031	34,780	51,980	49%

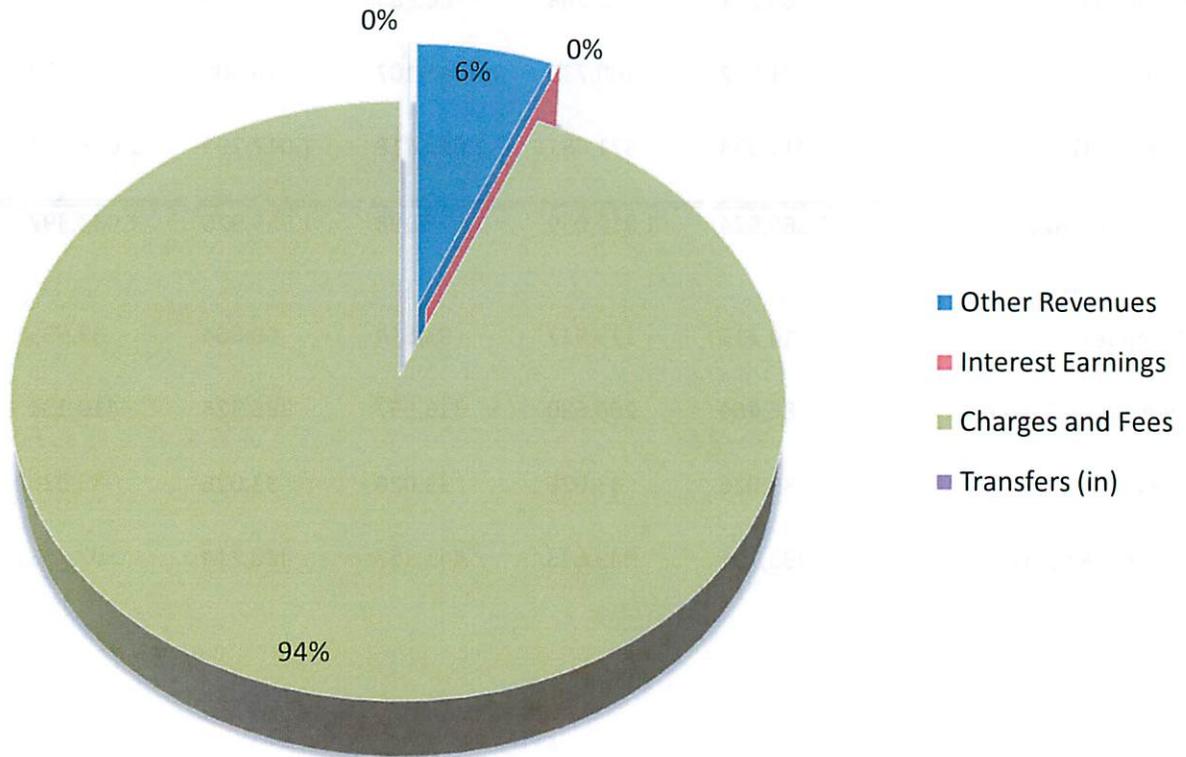
Choctaw Utilities Authority General Fund - Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15
Revenues						
Other Revenues	111,081	111,699	121,976	119,800	116,563	122,975
Interest Earnings	85	91	133	84	84	84
Transfers (in)	6,290	2,107	2,162	20,000	20,000	0
Charges and Fees	1,662,684	1,814,079	1,846,362	1,866,900	1,886,345	1,815,700
Total Revenues	1,780,140	1,927,976	1,970,633	2,006,784	2,022,992	1,938,759
Expenditures						
Personal Services	401,584	400,131	407,541	552,731	538,786	576,412
Materials and Supplies	60,663	58,035	48,304	64,590	63,639	62,847
Services and Charges	131,001	189,339	198,344	224,900	189,791	218,469
Capital Outlay	66,221	92,168	86,984	85,500	101,649	85,500
Debt Service	91,572	100,735	93,107	10,908	10,908	20,907
Transfers (out)	914,883	971,651	1,042,818	1,017,291	1,058,624	968,881
Total Expenditures	1,665,924	1,812,059	1,877,098	1,955,920	1,963,397	1,933,016
Net Revenues	114,216	115,917	93,534	50,864	59,595	5,743
Beginning Fund Balance	86,464	200,680	316,597	396,324	410,131	469,726
Reserves	33,026	33,026	33,026	33,026	33,026	33,026
Ending Fund Balance	233,706	349,623	443,157	480,214	502,752	508,495

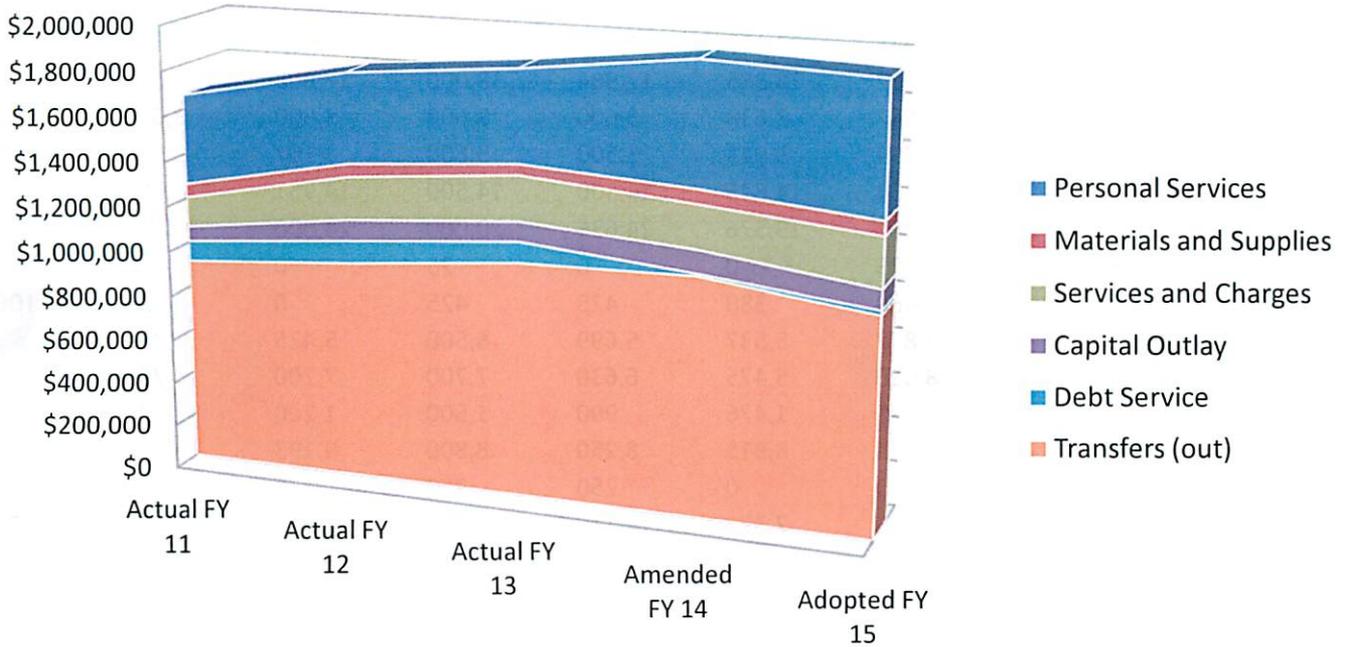
Choctaw Utilities Authority General Fund Revenues by Type - FY 11 to FY 15



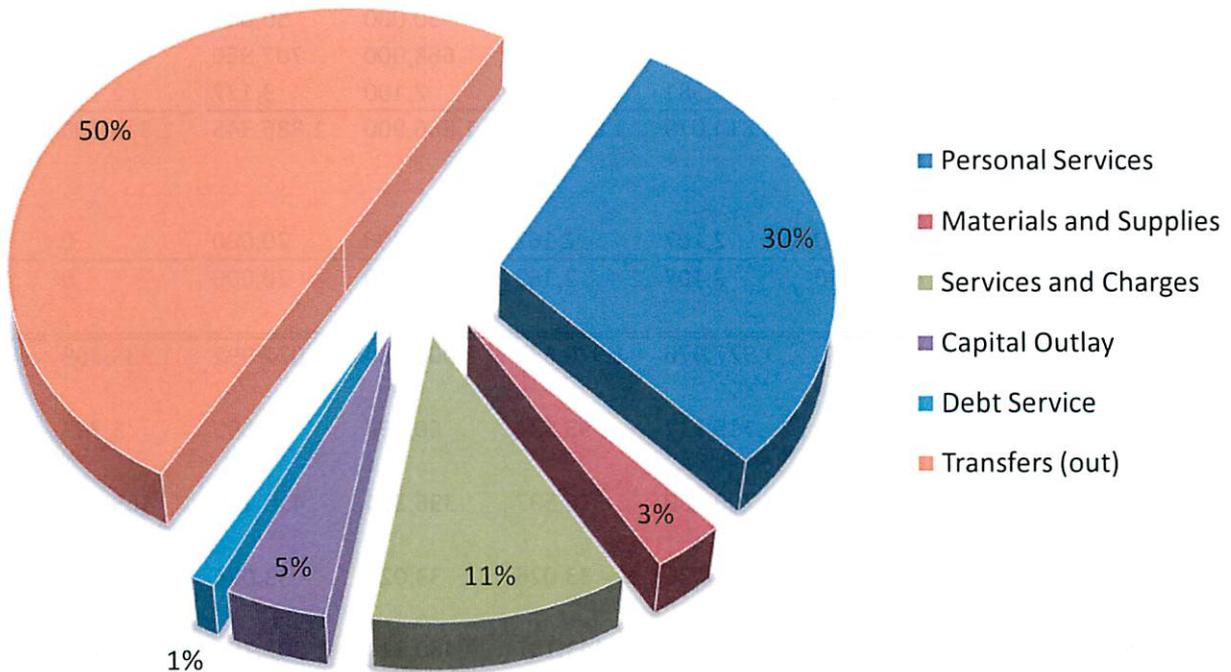
Choctaw Utilities Authority Fund Revenue Sources - FY 15



Choctaw Utilities Authority General Fund Expenditures by Type - FY 11 to FY 15



Choctaw Utilities Authority Fund Expenditures - FY 15



Choctaw Utilities Authority General Fund - Revenues - 61

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenues							
Penalties - Water	21,988	22,187	21,489	22,000	21,404	21,500	0%
Penalties - Waste Water	18,162	18,385	17,984	18,000	17,808	18,000	1%
Penalties - Storm Water	3,667	3,638	3,600	3,600	3,600	3,600	0%
Penalties - Drainage	2,759	3,913	3,500	3,500	3,107	3,500	13%
Penalties - Solid Waste	14,654	14,845	14,500	14,500	14,951	14,500	-3%
Miscellaneous - Water	19,264	19,576	24,636	20,000	24,000	24,500	2%
Miscellaneous - Waste Water	25	0	0	25	0	0	0%
Miscellaneous - Solid Waste	460	380	425	425	0	425	100%
State Surcharge (25¢) Water	4,877	5,537	5,699	5,500	5,425	5,700	5%
Water Tap Fees	8,910	5,475	6,630	7,700	7,700	6,700	-13%
Wastewater Tap Fees	2,725	1,476	900	1,500	1,200	1,500	25%
Solid Waste Set-up Fee	8,225	8,915	8,250	8,800	9,193	8,800	-4%
Solid Waste Reconnect Fee	900	0	250	250	275	250	-9%
Water Turn On Fees	4,465	7,372	14,112	14,000	7,900	14,000	77%
	<u>111,081</u>	<u>111,699</u>	<u>121,976</u>	<u>119,800</u>	<u>116,563</u>	<u>122,975</u>	<u>6%</u>
Interest Earnings	85	91	133	84	84	84	0%
Charges for Services							
Water Services Fees	509,868	605,213	620,329	625,000	602,000	620,000	3%
Waste Water Service Fees	378,615	390,581	409,195	410,100	410,000	400,000	-2%
Sludge Disposal Fee	11,806	11,749	12,048	11,700	11,886	12,000	1%
Storm Water Service Fees	100,073	100,399	100,000	100,000	101,240	101,000	0%
Drainage Service Fees	49,769	48,734	49,609	50,000	50,082	50,000	0%
Solid Waste Service Fees	610,924	655,822	653,081	668,000	707,960	630,000	-11%
state.gov Online Fees	1,629	1,581	2,100	2,100	3,177	2,700	-15%
	<u>1,662,684</u>	<u>1,814,079</u>	<u>1,846,362</u>	<u>1,866,900</u>	<u>1,886,345</u>	<u>1,815,700</u>	<u>-4%</u>
Transfers (in)							
Payroll Transfer	6,290	2,107	2,162	20,000	20,000	0	0%
	<u>6,290</u>	<u>2,107</u>	<u>2,162</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>0%</u>
Total Revenues	<u>1,780,140</u>	<u>1,927,976</u>	<u>1,970,633</u>	<u>2,006,784</u>	<u>2,022,992</u>	<u>1,938,759</u>	<u>-4%</u>
Net Revenues	114,216	115,917	93,534	50,864	59,595	5,743	-90%
Beginning Fund Balance	86,464	200,680	316,597	396,324	410,131	469,726	15%
Reserves	33,026	33,026	33,026	33,026	33,026	33,026	0%
Ending Fund Balance	233,706	349,623	443,157	480,214	502,752	508,495	1%

Choctaw Utilities Authority General Fund - Expenditures - 61

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	352,151	352,372	356,247	479,300	469,228	499,100	6%
Fringe Benefits	49,433	47,759	51,294	73,431	69,558	77,312	11%
	401,584	400,131	407,541	552,731	538,786	576,412	7%
Materials and Supplies							
Office Supplies	1,976	975	609	2,000	1,929	2,000	4%
Operating Supplies	4,935	3,982	4,705	6,500	7,503	6,500	-13%
Fleet Parts and Supplies	35,699	31,339	29,947	35,850	34,701	35,039	1%
Repair/Maintenance Supplies	18,053	21,739	12,804	20,000	19,271	19,068	-1%
Small Tools/Minor Equipment	0	0	240	240	235	240	2%
	60,663	58,035	48,304	64,590	63,639	62,847	-1%
Services and Charges							
Miscellaneous	11,176	13,551	14,620	14,000	14,045	14,000	0%
state.gov Online Fees	995	1,585	2,675	2,700	3,131	2,700	-14%
Utility Services	66,027	82,784	78,785	90,000	82,679	83,469	1%
Communications	3,383	4,184	4,880	6,000	5,991	5,900	-2%
Printing and Binding	150	0	200	200	312	200	-36%
Professional Services	9,498	17,022	16,571	20,000	20,704	20,500	-1%
Postage and Meter Service	10,015	9,927	10,739	12,500	11,647	13,200	13%
Travel and Training	175	0	482	500	2,575	1,900	-26%
Contractual Services	21,554	42,392	56,541	63,000	33,720	63,000	87%
Fleet Services	0	6,800	594	3,500	925	1,500	62%
Repair/Maintenance Services	2,574	4,708	5,700	6,000	6,053	5,500	-9%
Uniforms	5,454	6,386	6,558	6,500	8,009	6,600	-18%
	131,001	189,339	198,344	224,900	189,791	218,469	15%
Capital Outlay							
Machinery and Equipment	66,221	92,168	75,484	85,500	101,649	85,500	-16%
Land Purchase	0	0	11,500	0	0	0	0%
	66,221	92,168	86,984	85,500	101,649	85,500	-16%
Debt Service							
Principal and Interest	91,572	100,735	93,107	10,908	10,908	20,907	92%
	91,572	100,735	93,107	10,908	10,908	20,907	92%
Transfers (out)							
<i>Insurance</i>							
Risk Management	16,355	17,991	18,809	22,682	22,682	18,912	-17%
Unemployment	1,501	1,596	1,838	385	385	307	-20%
Workers Compensation	17,212	18,576	21,019	28,404	28,404	34,232	21%
Health Insurance	92,240	108,100	138,948	116,745	116,745	127,330	9%
Storm Water	155,855	155,542	156,741	157,100	158,029	158,100	0%
Solid Waste	631,720	669,846	705,462	691,975	732,379	630,000	-14%
	914,883	971,651	1,042,818	1,017,291	1,058,624	968,881	-8%
Total Expenditures	1,665,924	1,812,059	1,877,098	1,955,920	1,963,397	1,933,016	-2%

Choctaw Utilities Authority General Fund - Water Fund - 61-81

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenues							
Penalties	21,988	22,187	21,489	22,000	21,404	21,500	0%
Miscellaneous	19,264	19,576	24,636	20,000	24,000	24,500	2%
State Surcharge (25¢)	4,877	5,537	5,699	5,500	5,425	5,700	5%
Tap Fees	8,910	5,475	6,630	7,700	7,700	6,700	-13%
Turn-on Fees	4,465	7,372	14,112	14,000	7,900	14,000	77%
	<u>59,504</u>	<u>60,147</u>	<u>72,567</u>	<u>69,200</u>	<u>66,429</u>	<u>72,400</u>	<u>9%</u>
Interest Earnings	85	91	133	84	84	84	0%
Charges and Fees							
Water Service Fees	509,868	605,213	620,329	625,000	602,000	620,000	3%
OK.gov Online Fees	1,629	2,260	2,767	2,800	3,177	2,700	-15%
	<u>511,497</u>	<u>607,473</u>	<u>623,095</u>	<u>627,800</u>	<u>605,177</u>	<u>622,700</u>	<u>3%</u>
Transfers (in)							
Payroll Transfer	0	0	0	20,000	20,000	0	0%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>0%</u>
Total Revenues	<u><u>571,086</u></u>	<u><u>667,711</u></u>	<u><u>695,795</u></u>	<u><u>717,084</u></u>	<u><u>691,690</u></u>	<u><u>695,184</u></u>	<u><u>1%</u></u>

Choctaw Utilities Authority General Fund - Water Fund - 61-81

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	249,055	260,198	279,032	332,440	351,483	312,068	-11%
Fringe Benefits	34,714	37,544	40,387	51,237	52,015	48,839	-6%
	<u>283,769</u>	<u>297,742</u>	<u>319,419</u>	<u>383,677</u>	<u>403,498</u>	<u>360,907</u>	<u>-11%</u>
Materials and Supplies							
Office Supplies	1,976	975	609	2,000	1,929	2,000	4%
Operating Supplies	2,387	3,681	4,332	4,500	5,500	4,500	-18%
Fleet Parts and Supplies	31,547	27,197	27,207	30,000	31,577	31,500	0%
Repair/Maintenance Supplies	2,081	1,790	156	1,500	1,560	1,500	-4%
Small Tools/Minor Equipment	0	0	240	240	235	240	2%
	<u>37,990</u>	<u>33,643</u>	<u>32,545</u>	<u>38,240</u>	<u>40,801</u>	<u>39,740</u>	<u>-3%</u>
Services and Charges							
Miscellaneous	11,176	13,551	14,620	14,000	14,045	14,000	0%
state.gov Online Fees	995	1,585	2,675	2,700	3,131	2,700	-14%
Utility Services	40,663	49,731	51,829	55,000	49,274	50,000	1%
Communications	3,252	3,048	3,369	4,500	3,585	3,500	-2%
Professional Services	9,498	17,022	16,571	20,000	20,704	20,500	-1%
Postage and Meter Services	5,670	5,727	6,739	7,000	7,647	7,700	1%
Travel and Training	175	0	482	500	1,882	1,900	1%
Contractual Services	1,608	4,099	4,928	5,000	4,923	5,000	2%
Fleet Services	0	6,800	594	3,500	925	1,500	62%
Repair/Maintenance Services	2,574	975	1,216	1,500	1,500	1,000	100%
Uniforms	2,214	2,358	2,529	2,500	3,121	2,500	-20%
	<u>77,825</u>	<u>104,896</u>	<u>105,551</u>	<u>116,200</u>	<u>110,737</u>	<u>110,300</u>	<u>0%</u>
Capital Outlay							
Machinery and Equipment	49,537	82,195	66,763	75,000	95,019	75,000	-21%
Land Purchase	0	0	11,500	0	0	0	0%
	<u>49,537</u>	<u>82,195</u>	<u>78,263</u>	<u>75,000</u>	<u>95,019</u>	<u>75,000</u>	<u>-21%</u>
Debt Service							
Principal and Interest	89,207	98,370	91,925	10,908	10,908	20,907	92%
	<u>89,207</u>	<u>98,370</u>	<u>91,925</u>	<u>10,908</u>	<u>10,908</u>	<u>20,907</u>	<u>92%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	15,235	16,759	17,520	15,080	15,080	11,904	-21%
Unemployment	960	1,052	1,136	256	256	192	-25%
Workers Compensation	11,877	12,713	13,567	19,616	19,616	21,434	9%
Health Insurance	71,113	74,462	74,503	69,748	69,748	74,034	6%
	<u>99,185</u>	<u>104,986</u>	<u>106,726</u>	<u>104,700</u>	<u>104,700</u>	<u>107,564</u>	<u>3%</u>
Total Expenditures	<u>637,514</u>	<u>721,832</u>	<u>734,429</u>	<u>728,725</u>	<u>765,663</u>	<u>714,418</u>	<u>-7%</u>

Choctaw Utilities Authority General Fund - Waste Water Fund - 61-90

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenues							
Penalties	18,162	18,385	17,984	18,000	17,808	18,000	1%
Miscellaneous	25	0	0	25	0	0	0%
Tap Fees	2,725	1,476	900	1,500	1,200	1,500	25%
	<u>20,912</u>	<u>19,861</u>	<u>18,884</u>	<u>19,525</u>	<u>19,008</u>	<u>19,500</u>	<u>3%</u>
Charges and Fees							
Wastewater Service Fees	378,615	390,581	409,195	410,100	410,000	400,000	-2%
Sludge Disposal Fees	11,806	11,749	12,048	11,664	11,886	12,000	1%
	<u>390,421</u>	<u>402,330</u>	<u>421,243</u>	<u>421,764</u>	<u>421,886</u>	<u>412,000</u>	<u>-2%</u>
Total Revenues	<u><u>411,333</u></u>	<u><u>422,191</u></u>	<u><u>440,128</u></u>	<u><u>441,289</u></u>	<u><u>440,894</u></u>	<u><u>431,500</u></u>	<u><u>-2%</u></u>

Choctaw Utilities Authority General Fund - Waste Water Fund - 61-90

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	52,333	51,856	35,078	74,183	48,133	89,363	86%
Fringe Benefits	7,266	4,428	4,514	10,820	6,971	13,188	89%
	<u>59,599</u>	<u>56,284</u>	<u>39,592</u>	<u>85,003</u>	<u>55,104</u>	<u>102,551</u>	<u>86%</u>
Materials and Supplies							
Operating Supplies	0	0	0	0	244	0	-100%
Fleet Parts and Supplies	3,067	1,443	1,869	3,350	2,300	2,170	-6%
Repair/Maintenance Supplies	2,342	4,992	546	3,500	2,391	2,568	7%
	<u>5,409</u>	<u>6,435</u>	<u>2,414</u>	<u>6,850</u>	<u>4,935</u>	<u>4,737</u>	<u>-4%</u>
Services and Charges							
Utility Services	2,233	1,034	1,203	2,000	1,405	1,469	5%
Postage and Meter Services	4,345	4,200	4,000	5,500	4,000	5,500	38%
Travel and Training	0	0	0	0	358	0	-100%
Repair/Maintenance Services	0	3,733	4,484	4,500	4,553	4,500	-1%
Uniforms	1,630	1,920	1,886	2,000	2,427	2,000	-18%
	<u>8,208</u>	<u>10,887</u>	<u>11,573</u>	<u>14,000</u>	<u>12,743</u>	<u>13,469</u>	<u>6%</u>
Capital Outlay							
Machinery and Equipment	3,457	1,990	1,483	2,000	1,050	2,000	90%
	<u>3,457</u>	<u>1,990</u>	<u>1,483</u>	<u>2,000</u>	<u>1,050</u>	<u>2,000</u>	<u>90%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	848	933	975	2,606	2,606	2,408	-8%
Unemployment	294	294	252	44	44	55	24%
Workers Compensation	2,961	3,239	2,728	4,451	4,451	6,090	37%
Health Insurance	12,119	14,648	27,318	25,684	25,684	28,092	9%
	<u>16,222</u>	<u>19,114</u>	<u>31,274</u>	<u>32,785</u>	<u>32,785</u>	<u>36,645</u>	<u>12%</u>
Total Expenditures	<u>92,895</u>	<u>94,710</u>	<u>86,336</u>	<u>140,638</u>	<u>106,617</u>	<u>159,402</u>	<u>50%</u>

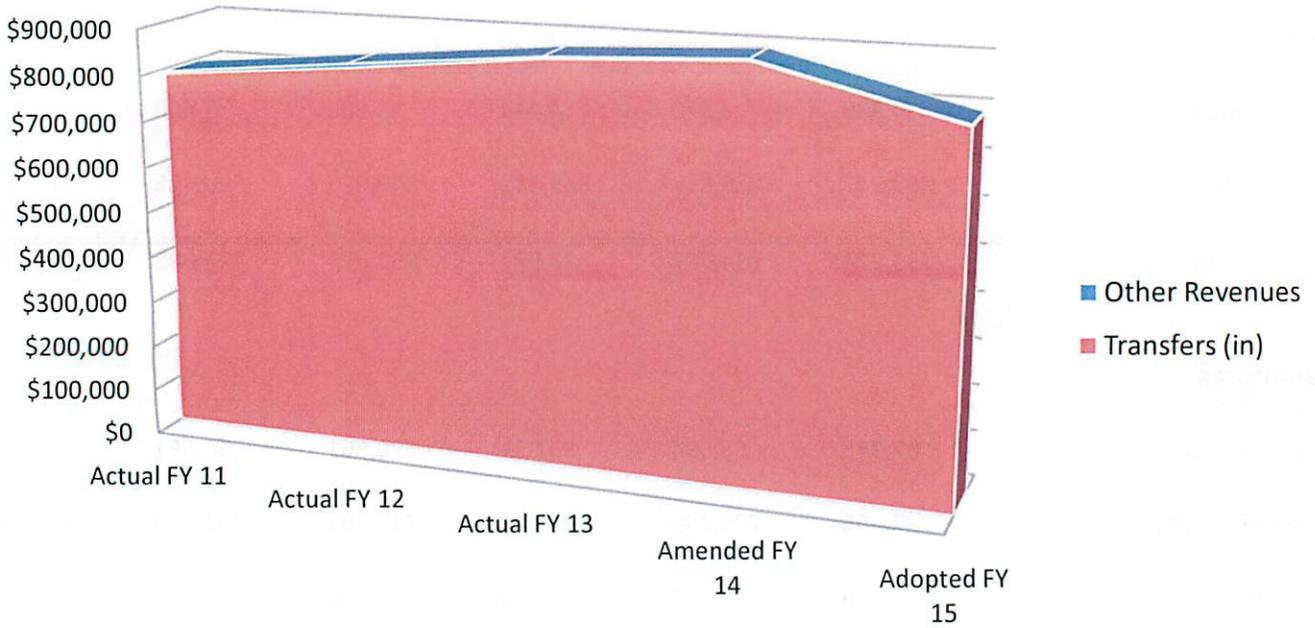
Choctaw Utilities Authority General Fund - Waste Water Treatment Plant Fund - 61-91

Expenditures	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Personal Services							
Gross Salaries and Wages	50,763	40,318	42,136	72,677	69,612	97,669	40%
Fringe Benefits	7,453	5,787	6,393	11,374	10,572	15,285	45%
	<u>58,216</u>	<u>46,105</u>	<u>48,530</u>	<u>84,051</u>	<u>80,184</u>	<u>112,954</u>	<u>41%</u>
Materials and Supplies							
Operating Supplies	2,548	301	373	2,000	1,759	2,000	14%
Fleet Parts and Supplies	1,085	2,699	871	2,500	824	1,370	66%
Repair/Maintenance Supplies	13,630	14,957	12,102	15,000	15,320	15,000	-2%
	<u>17,263</u>	<u>17,957</u>	<u>13,345</u>	<u>19,500</u>	<u>17,903</u>	<u>18,370</u>	<u>3%</u>
Services and Charges							
Utility Services	23,131	32,019	25,753	33,000	32,000	32,000	0%
Communications	131	1,136	1,511	1,500	2,406	2,400	0%
Printing and Binding	150	0	200	200	312	200	-36%
Travel and Training	0	0	0	0	335	0	-100%
Contractual Services	19,946	38,293	51,613	58,000	28,797	58,000	101%
Uniforms	1,610	2,108	2,142	2,000	2,461	2,100	-15%
	<u>44,968</u>	<u>73,556</u>	<u>81,219</u>	<u>94,700</u>	<u>66,311</u>	<u>94,700</u>	<u>43%</u>
Capital Outlay							
Machinery and Equipment	13,227	7,983	7,238	8,500	5,580	8,500	52%
	<u>13,227</u>	<u>7,983</u>	<u>7,238</u>	<u>8,500</u>	<u>5,580</u>	<u>8,500</u>	<u>52%</u>
Debt Service							
Principal and Interest	2,365	2,365	1,183	0	0	0	0%
	<u>2,365</u>	<u>2,365</u>	<u>1,183</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	272	299	314	4,996	4,996	4,600	-8%
Unemployment	247	250	450	85	85	60	-29%
Workers Compensation	2,374	2,624	4,724	4,337	4,337	6,708	55%
Health Insurance	9,008	18,990	37,127	21,313	21,313	25,204	18%
	<u>11,901</u>	<u>22,163</u>	<u>42,615</u>	<u>30,731</u>	<u>30,731</u>	<u>36,573</u>	<u>19%</u>
Total Expenditures	<u>147,941</u>	<u>170,129</u>	<u>194,130</u>	<u>237,482</u>	<u>200,709</u>	<u>271,096</u>	<u>35%</u>

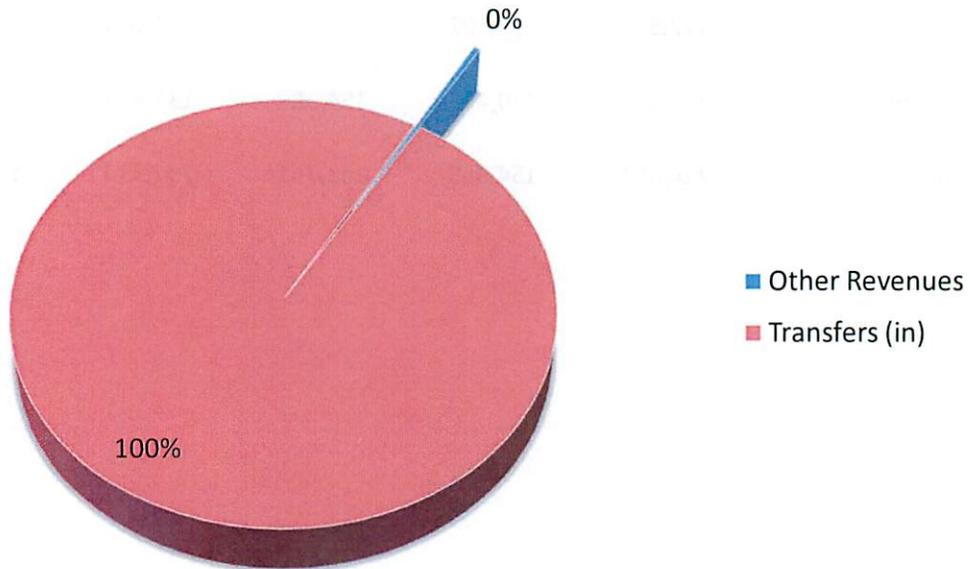
Choctaw Utilities Authority Special Revenue Fund - Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15
Revenues						
Other Revenues	4,980	8,930	4,444	3,600	3,600	3,600
Transfers (in)	788,943	825,857	869,483	849,075	890,408	788,100
Total Revenues	793,923	834,787	873,927	852,675	894,008	791,700
Expenditures						
Personal Services	87,345	88,994	89,832	96,661	96,661	86,699
Services and Charges	787,006	775,340	745,071	715,581	751,329	621,143
Capital Outlay	0	0	0	0	0	0
Transfers (out)	32,080	26,555	29,671	38,328	38,328	43,494
Total Expenditures	906,431	890,889	864,574	850,570	886,318	751,337
Net Revenues	-112,508	-56,102	9,353	2,105	7,690	40,363
Beginning Fund Balance	322,999	210,491	154,389	132,429	163,741	171,431
Ending Fund Balance	210,491	154,389	163,741	134,534	171,431	211,795

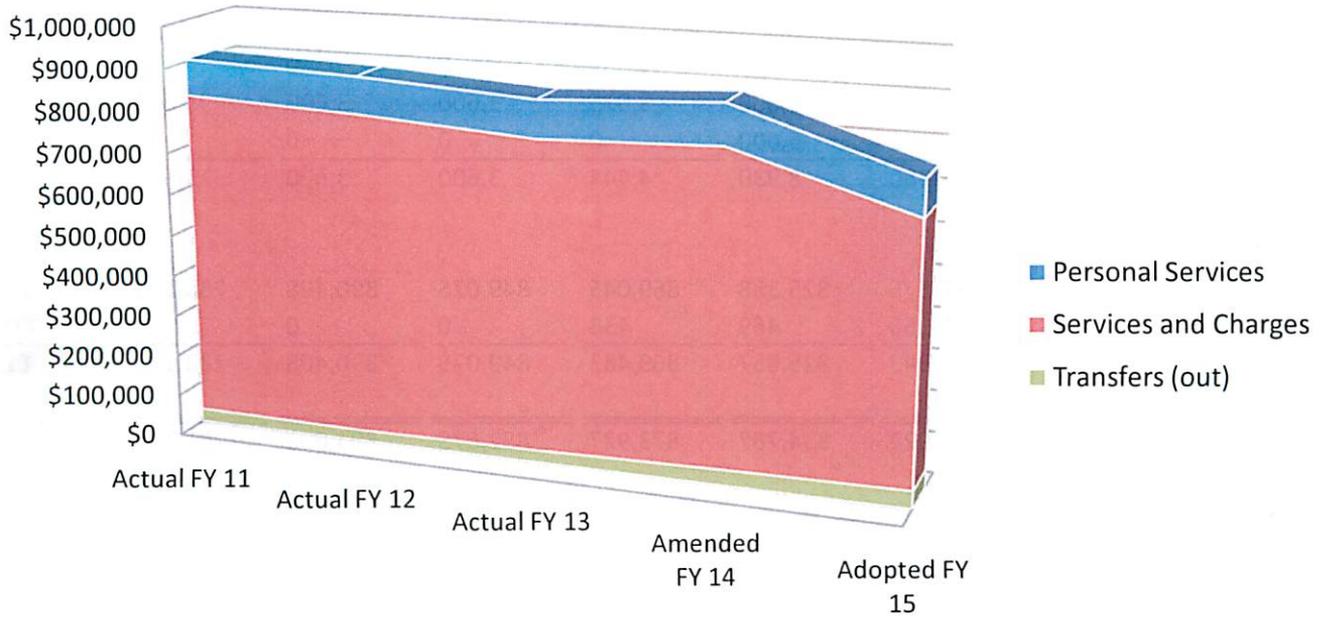
Choctaw Utilities Authority Special Revenue Fund Revenues by Type - FY 11 to FY 15



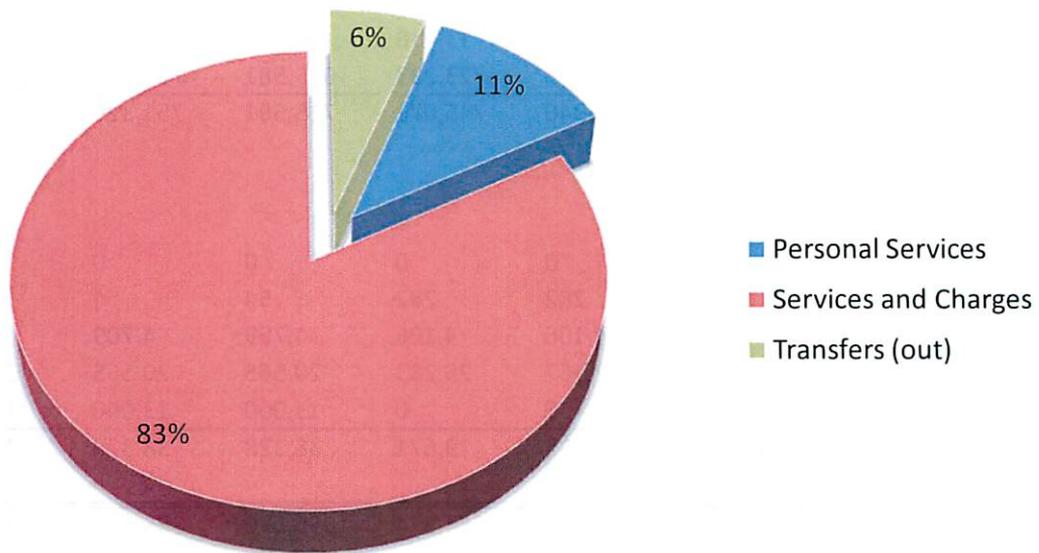
Choctaw Utilities Authority Special Revenue Fund Revenue Sources - FY 15



Choctaw Utilities Authority Special Revenue Fund Expenditures by Type - FY 11 to FY 15



Choctaw Utilities Authority Special Revenue Fund Expenditures - FY 15



Choctaw Utilities Authority Special Revenue Fund - Revenues and Expenditures - 61

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenues							
Miscellaneous	2,280	330	1,369	0	0	0	0%
Land Rental	2,700	3,600	3,075	3,600	3,600	3,600	0%
Land Sales	0	5,000	0	0	0	0	0%
	<u>4,980</u>	<u>8,930</u>	<u>4,444</u>	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>	<u>0%</u>
Transfers (in)							
CUA General Fund	787,575	825,388	869,045	849,075	890,408	788,100	-11%
Payroll Transfers	1,368	469	438	0	0	0	0%
	<u>788,943</u>	<u>825,857</u>	<u>869,483</u>	<u>849,075</u>	<u>890,408</u>	<u>788,100</u>	<u>-11%</u>
Total Revenues	<u>793,923</u>	<u>834,787</u>	<u>873,927</u>	<u>852,675</u>	<u>894,008</u>	<u>791,700</u>	<u>-11%</u>
Expenditures							
Personal Services							
Gross Salaries and Wages	75,914	77,436	78,066	83,581	83,581	74,967	-10%
Fringe Benefits	11,431	11,558	11,766	13,080	13,080	11,732	-10%
	<u>87,345</u>	<u>88,994</u>	<u>89,832</u>	<u>96,661</u>	<u>96,661</u>	<u>86,699</u>	<u>-10%</u>
Services and Charges							
Miscellaneous	2,628	9,973	8,420	10,000	9,020	7,000	-22%
Professional Services	49,065	66,423	0	5,000	0	0	100%
Postage and Meter Service	15,426	18,148	13,418	15,000	18,870	13,900	-26%
Contractual Services	719,888	680,796	723,233	685,581	723,439	600,243	-17%
	<u>787,006</u>	<u>775,340</u>	<u>745,071</u>	<u>715,581</u>	<u>751,329</u>	<u>621,143</u>	<u>-17%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	0	0	0	0	0	1,946	0%
Unemployment	325	282	282	54	54	46	-14%
Workers Compensation	4,604	4,106	4,106	4,709	4,709	5,149	9%
Health Insurance	27,151	22,167	25,283	20,565	20,565	23,299	13%
Community Service Fund	0	0	0	13,000	13,000	15,000	100%
	<u>32,080</u>	<u>26,555</u>	<u>29,671</u>	<u>38,328</u>	<u>38,328</u>	<u>43,494</u>	<u>13%</u>
Total Expenditures	<u>906,431</u>	<u>890,889</u>	<u>864,574</u>	<u>850,570</u>	<u>886,318</u>	<u>751,337</u>	<u>-15%</u>
Net Revenues	-112,508	-56,102	9,353	2,105	7,690	40,363	425%
Beginning Fund Balance	322,999	210,491	154,389	132,429	163,741	171,431	5%
Ending Fund Balance	210,491	154,389	163,741	134,534	171,431	211,795	24%

Choctaw Utilities Authority Special Revenue Fund - Storm Water Fund - 61-68

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenues							
Miscellaneous	2,280	330	1,369	0	0	0	0%
	<u>2,280</u>	<u>330</u>	<u>1,369</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Transfers (in)							
CUA General Fund	155,855	155,542	160,101	157,100	158,029	158,100	0%
	<u>155,855</u>	<u>155,542</u>	<u>160,101</u>	<u>157,100</u>	<u>158,029</u>	<u>158,100</u>	<u>0%</u>
Total Revenues	<u>158,135</u>	<u>155,872</u>	<u>161,470</u>	<u>157,100</u>	<u>158,029</u>	<u>158,100</u>	<u>0%</u>
Expenditures							
Personal Services							
Gross Salaries and Wages	75,914	77,436	78,066	83,581	83,581	74,967	-10%
Fringe Benefits	11,431	11,558	11,766	13,080	13,080	11,732	-10%
	<u>87,345</u>	<u>88,994</u>	<u>89,832</u>	<u>96,661</u>	<u>96,661</u>	<u>86,699</u>	<u>-10%</u>
Services and Charges							
Miscellaneous	1,176	2,494	2,828	2,500	5,220	2,500	-52%
Postage and Meter Services	7,426	7,348	7,000	7,500	7,391	7,500	1%
Contractual Services	49,470	28,909	39,088	2,500	19,000	2,500	-87%
Uniforms	0	0	0	0	189	0	-100%
	<u>58,073</u>	<u>38,751</u>	<u>48,916</u>	<u>12,500</u>	<u>31,800</u>	<u>12,500</u>	<u>-61%</u>
Transfers (out)							
<i>Insurance</i>							
Risk Management	0	0	0	0	0	1,946	100%
Unemployment	325	282	282	54	54	46	-14%
Workers Compensation	4,604	4,106	4,106	4,709	4,709	5,149	9%
Health Insurance	27,151	22,167	25,283	20,565	20,565	23,299	13%
	<u>32,080</u>	<u>26,555</u>	<u>29,671</u>	<u>25,328</u>	<u>25,328</u>	<u>30,440</u>	<u>20%</u>
Total Expenditures	<u>177,498</u>	<u>154,300</u>	<u>168,418</u>	<u>134,489</u>	<u>153,789</u>	<u>129,639</u>	<u>-16%</u>
Net Revenues	-19,363	1,572	-6,948	22,611	4,240	28,461	571%
Beginning Fund Balance	115,405	96,042	97,614	76,129	90,666	94,906	5%
Ending Fund Balance	96,042	97,614	90,666	98,740	94,906	123,366	30%

Choctaw Utilities Authority Special Revenue Fund - Solid Waste Fund - 61-69

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Revenues							
Transfers (in)							
CUA General Fund	631,720	669,846	708,944	691,975	732,379	630,000	-14%
	<u>631,720</u>	<u>669,846</u>	<u>708,944</u>	<u>691,975</u>	<u>732,379</u>	<u>630,000</u>	<u>-14%</u>
Total Revenues	<u><u>631,720</u></u>	<u><u>669,846</u></u>	<u><u>708,944</u></u>	<u><u>691,975</u></u>	<u><u>732,379</u></u>	<u><u>630,000</u></u>	<u><u>-14%</u></u>
Expenditures							
Services and Charges							
Miscellaneous	1,451	7,479	5,592	7,500	3,800	4,500	18%
Postage and Meter Services	8,000	10,800	6,418	7,500	11,479	6,400	-44%
Contractual Services	670,417	651,887	684,146	683,081	704,439	597,743	-15%
	<u>679,869</u>	<u>670,166</u>	<u>696,156</u>	<u>698,081</u>	<u>719,718</u>	<u>608,643</u>	<u>-15%</u>
Transfers (out)							
Community Service Fund	0	0	0	13,000	13,000	15,000	15%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,000</u>	<u>13,000</u>	<u>15,000</u>	<u>15%</u>
Total Expenditures	<u><u>679,869</u></u>	<u><u>670,166</u></u>	<u><u>696,156</u></u>	<u><u>711,081</u></u>	<u><u>732,718</u></u>	<u><u>623,643</u></u>	<u><u>-15%</u></u>
Net Revenues	-48,149	-320	12,788	-19,106	-339	6,357	-1975%
Beginning Fund Balance	99,194	51,045	50,725	45,857	63,513	63,174	-1%
Ending Fund Balance	51,045	50,725	63,513	26,751	63,174	69,531	10%

Choctaw Utilities Authority Special Revenue Fund - Industrial Park - 61-65

Revenues	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Amended FY 2013-14	Adopted FY 2014-15	Percentage Change
Other Revenues							
Land Rental	2,700	3,600	3,075	3,600	3,600	3,600	0%
Land Sales	0	5,000	0	0	0	0	0%
	<u>2,700</u>	<u>8,600</u>	<u>3,075</u>	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>	<u>0%</u>
Total Revenues	<u>2,700</u>	<u>8,600</u>	<u>3,075</u>	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>	<u>0%</u>
Expenditures							
Services and Charges							
Professional Services	49,065	66,423	0	5,000	0	0	0%
	<u>49,065</u>	<u>66,423</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Expenditures	<u>49,065</u>	<u>66,423</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Net Revenues	-46,365	-57,823	3,075	-1,400	3,600	3,600	0%
Beginning Fund Balance	110,145	63,780	5,957	9,032	9,032	12,632	40%
Ending Fund Balance	63,780	5,957	9,032	7,632	12,632	16,232	28%



DEFINITIONS

Ad Valorem Taxes: Taxes collected on the value of real property, both improved and unimproved private property is subject to ad valorem taxes. Cities in Oklahoma can only levy ad valorem taxes in order to pay the debt service on General Obligation Bonds and to satisfy any monetary damages assessed by a court.

Accounting System: The set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis Accounting: Under this accounting method, transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. Enterprise funds of the City use this basis for accounting. See also Modified Accrual Basis.

Agency Funds: A fund used to account for assets held by a government on behalf of individuals, private organizations, other governments, or funds.

Annual Budget: A budget applicable to a single fiscal year.

Appropriation: An authorization made by the City Council that allows expenditures of governmental resources. Appropriations are typically granted for a one-year period only.

Assessed Valuation: The estimated value of real and personal property used by the Oklahoma County Assessor as the basis for levying property taxes for sinking fund purposes.

Beginning Fund Balance: The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

Budget: A plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing;

Budget Amendment: The authorization of supplemental appropriations or a decrease or change in appropriations or funds as approved by the governing body;

Budget Calendar: The schedule of key dates that the City follows in the preparation and adoption of the budget.

Budget Message: A written explanation by the City Manager of the budget. The budget message explains principal budget and policy issues, and presents an overview of the City Manager's budget recommendation.

Budget Summary: A tabular listing of revenues by source and expenditures by fund and by department within each fund for the budget year.

Budget Year: The fiscal year for which a budget is prepared or being prepared.

CIP (Capital Improvement Program): This is a budget and planning process used by the City to determine what capital projects will be carried out during the next year.

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Outlay: Expenditures that result in the acquisition or addition to fixed assets. Examples include land, buildings, machinery, equipment, and construction projects.

Chief Executive Officer: The City Manager serving as chief administrative officer as defined by applicable law, charter or ordinance;

Current Year: The year in which the budget is prepared and adopted, or the fiscal year immediately before the budget year;

Debt Service: Payment of interest and principal to holders of the City's debt instruments.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit: The excess of the liabilities, reserves, contributions and encumbrances of a fund over its assets as reflected by its book of accounts;

Department: A functional unit within a fund which carries on a specific activity, such as a fire department or a police department within a general fund;

Ending Fund Balance: The beginning fund balance plus current year revenues, less current year expenditures.

Encumbrances: The commitments to acquire goods or services and are used primarily for budgetary controls;

Estimate Revenue: The amount of revenues estimated to be received during the budget year in each fund for which a budget is prepared. Revenue includes any appropriated fund balance in the budget of revenues for a fund for the budget year.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, expenditures are recognized when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments are made.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations.

Fixed Assets: Assets that are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment. Fixed assets are also called capital assets.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other financial resources, together with all liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of the assets of a fund's assets over its liabilities, reserves, contributions and encumbrances, as reflected by its books of account.

General Obligation Bonds: Bonds for which the full faith and credit of the insuring government are pledged for payment.

Governing Body: The City Council of a City or the Board of Trustees of a Utility Authority of a municipality as it may be defined by applicable law or charter provisions.

Immediate Prior Fiscal Year: The fiscal year before the current fiscal year.

Improvements: Buildings, structures, or attachments to land such as sidewalks, trees, drives, tunnels, drains, and sewers.

Interfund Transfers: Expenditures made to other City funds for services rendered.

Intergovernmental Services: Purchases from other governments of those specialized services typically performed by local governments.

Interlocal Agreement: A contract between two government entities whereby one government assumes the lead responsibility of a project that overlaps both jurisdictions.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City.

Level of Service (LOS): A level of service for functional areas (Parks, Fire, Police, Utilities, and Transportation). Examples of level of service might be: one police officer per 1000 population, a fire or emergency response time of no greater than five minutes, or one acre of community park per 1000 population. The level of service are defined by the City Council and become the basis for the Capital Facilities Plan. The City's inability to meet its designated level of service will bar further development until the deficiency is removed, or the level of service is redefined.

Lease-Purchase Agreements: Contractual agreements which are termed "leases," but which in substance amount to purchase contracts.

Levy: To impose ad valorem taxes, special assessments, or service charges for the support of governmental activities.

Materials and Supplies: An expenditure classification for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory, resale items, small tools, and equipment.

Modified Accrual Basis: Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures for the most part are recognized when the related fund liability is incurred except for prepayments, accumulated employee leave, and long-term debt. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. See also Accrual Basis Accounting.

Municipality: An incorporated city or town.

Object: An expenditure classification, which refers to the type of item purchased, or the service obtained. Examples include personnel services, contractual services, materials, and supplies.

Operating Budget: The operating budget is the primary means by which most of the acquisition, spending, and service delivery activities of a government are controlled. Law requires the use of annual operating budgets.

Operating Reserve: That portion of the fund balance which has not been appropriated in a budget year.

Operating Transfer: Routine or recurring transfers of assets between funds, which support the normal operations of the recipient fund.

Other Services and Charges: An expenditure classification which includes professional services, communication, travel, advertising, rentals, leases, insurance, public utility services, and repairs and maintenance.

Personal Services: Those benefits paid by the City as conditions of employment. Examples include salaries and retirement benefits.

Personnel Benefits: Those benefits paid by the City as conditions of employment. Examples include healthcare insurance, unemployment and worker compensation benefits.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resources: Total dollars available for appropriation including estimated revenues, interfund transfers, and the beginning fund balance.

Revenue: Income received by the City to support community services. This income may be in the form of taxes, fees, user charges, grants, fines, and interest.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a fiscal year.

Supplemental Appropriation: An appropriation approved by the City Council after the initial budget is adopted for the amount of additional revenues which are available for current expenses for the fund.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Tax Increment Financing (TIF) District: An economic development tool that allows ad valorem and sales taxes collected before the formation of the District to continue to flow to the participating taxing entities. The tax revenues that increase following the creation of the District are collected by the District to build public improvements to further enhance the attractiveness of the District to retail or industrial development.

CHART OF ACCOUNTS

PERSONAL SERVICES – Major category which may include expenses for salaries, wages, per diem or other compensations, fees, allowances or reimbursement for travel expenses, and related employee benefits, paid to any officer or employee for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, sick leave, terminal pay or similar benefits.

- 105 **Gross Salaries and Wages** - which include salaries for full-time, part-time, temporary, seasonal employees and elected officials. This group includes amounts paid by the City for FLSA, holiday pay, incentive pay and car allowance.
- 110 **Fringe Benefits** - amounts paid by the City for its share of FICA (Social Security and Medicare) payments on employees and elected officials salaries, wages and fees. The percentage amounts paid by the City for its share of a retirement plan through the State Police and Firefighters Pension System and to OMRF for city employees based on salaries and wages. And any other fringe benefits to include but not limited to car allowances, clothing allowances, etc.

MATERIALS & SUPPLIES – Major category which may include expenses articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities.

- 205 **Office Supplies** - which include pencils, stationary, staples, rubber stamps, and typing, computer and copier papers.
- 215 **Fleet Parts and Supplies** - this accounts for vehicle supplies such as grease, tires, batteries, windshield wipers, spark plugs, etc.
- 220 **Repair/Maintenance Supplies** - used for operating parts, materials and supplies not already classified such as chemicals, trees, shrubs, plants and flowers for beautification, street signs, asphalt, etc.
- 225 **Small Tools/Minor Equipment** - This includes tools and equipment costing less than \$500 per unit cost. It includes hand tools and small equipment used for carpentry, painting, plumbing, printing, electrical, janitorial, mechanical, printers, calculators, file cabinets, etc.

SERVICES AND CHARGES – Major category which may include all current expenses such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of expenses to any person, firm or corporation rendering such services.

- 305 **Miscellaneous** - which include expenses not otherwise listed in the accounts herein to include risk management claims paid out on behalf of the City for workers compensation,

unemployment, general liabilities/tort, and health benefits, and other rebates or reimbursements, etc.

- 310 **Utility Services** - which include all utility charges such as electric, gas, cable, water and sewer, street lighting, except telephone services.
- 315 **Communications** - this accounts for all telephone charges and fees.
- 320 **Advertising** - used for publishing and advertising all public and legal notices, notices of meetings, public hearings, and other ads, etc.
- 325 **Printing and Binding** - This includes all expenses related to outside printing and binding requirements of the city.
- 330 **Professional Services** - This accounts for fees for doctors, laboratory tests, x-rays, ambulance service, physicals, medical shots, etc., court reporters and related services, witness and jury fees, professional fees such as actuarial service, soil analysis, secretarial services and contracts with individuals to perform specific jobs. This includes expenses for consulting services to the City such as accounting, financial, management, planning, engineering, auditing, and architectural, etc. This line item records fees paid to the City Attorney or any private law firms for special services defending the City against litigation.
- 335 **Postage and Meter Service** - This includes charges for postage and meter service associated with all mailing costs and express charges.
- 340 **Travel and Training** - This includes costs for registration fees and other costs associated with travel to include meals, lodging, etc while attending meetings, conferences, seminars, training and authorized reimbursable expenses during the performance on one's official duties.
- 345 **Contractual Services** - This accounts for contracts for specific services such as custodial, heat and air conditioning, signal lights, website maintenance, animal control, inspections, etc. This includes the removal of sludge from the wastewater treatment plant.
- 350 **Fleet Services** - This accounts for all outside expense for the repair and service of vehicles and heavy machinery.
- 355 **Repair/Maintenance Services** - This accounts for outside services for repairing and maintaining buildings, facilities and other structures, furniture, equipment and all machinery.
- 360 **Rentals** - This accounts for all rental of equipment, uniforms, machinery, land, buildings, etc.
- 365 **Insurance and Bonds** - This accounts for coverage for insurance needs such as fire and casualty on property and auto fleet for liability and full-coverage, payments of statutory bonds (position bonds, blanket bonds, performance bonds) for city manager, city clerk, city treasurer, court clerk, etc. as required by law.

City of Choctaw, Oklahoma

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Proposed FY 2014-15
Parks (continued)					
Seasonal					
Laborer	0	3	3	3	3
Full Time Employees	3	2	2	2	3
Seasonal Employees	0	3	3	3	3
Total Employees	<u>3</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>
Police					
Full Time					
Police Chief	1	1	1	1	1
Captain	1	1	1	0	0
Dispatcher	1	1	1	1	1
Sergeant	2	2	2	3	3
Corporal	0	0	0	3	3
Senior Officer	4	4	4	3	3
Police Officer	5	5	5	7	9
Reserve/Volunteer					
Reserve Officer	10	10	10	10	10
Full Time Employees	14	14	14	18	20
Reserve/Volunteer Employees	10	10	10	10	10
Total Employees	<u>24</u>	<u>24</u>	<u>24</u>	<u>28</u>	<u>30</u>
Senior Center					
Part Time					
Laborer	1	0	0	0	0
Full Time Employees	1	0	0	0	0
Total Employees	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cemetery					
Full Time					
Laborer	1	0.5	0	0	0
Seasonal					
Laborer	1	0	0	0	0
Full Time Employees	1	0.5	0	0	0
Seasonal Employees	1	0	0	0	0
Total Employees	<u>2</u>	<u>0.5</u>	<u>0</u>	<u>0</u>	<u>0</u>

unemployment, general liabilities/tort, and health benefits, and other rebates or reimbursements, etc.

- 310 **Utility Services** - which include all utility charges such as electric, gas, cable, water and sewer, street lighting, except telephone services.
- 315 **Communications** - this accounts for all telephone charges and fees.
- 320 **Advertising** - used for publishing and advertising all public and legal notices, notices of meetings, public hearings, and other ads, etc.
- 325 **Printing and Binding** - This includes all expenses related to outside printing and binding requirements of the city.
- 330 **Professional Services** - This accounts for fees for doctors, laboratory tests, x-rays, ambulance service, physicals, medical shots, etc., court reporters and related services, witness and jury fees, professional fees such as actuarial service, soil analysis, secretarial services and contracts with individuals to perform specific jobs. This includes expenses for consulting services to the City such as accounting, financial, management, planning, engineering, auditing, and architectural, etc. This line item records fees paid to the City Attorney or any private law firms for special services defending the City against litigation.
- 335 **Postage and Meter Service** - This includes charges for postage and meter service associated with all mailing costs and express charges.
- 340 **Travel and Training** - This includes costs for registration fees and other costs associated with travel to include meals, lodging, etc while attending meetings, conferences, seminars, training and authorized reimbursable expenses during the performance on one's official duties.
- 345 **Contractual Services** - This accounts for contracts for specific services such as custodial, heat and air conditioning, signal lights, website maintenance, animal control, inspections, etc. This includes the removal of sludge from the wastewater treatment plant.
- 350 **Fleet Services** - This accounts for all outside expense for the repair and service of vehicles and heavy machinery.
- 355 **Repair/Maintenance Services** - This accounts for outside services for repairing and maintaining buildings, facilities and other structures, furniture, equipment and all machinery.
- 360 **Rentals** - This accounts for all rental of equipment, uniforms, machinery, land, buildings, etc.
- 365 **Insurance and Bonds** - This accounts for coverage for insurance needs such as fire and casualty on property and auto fleet for liability and full-coverage, payments of statutory bonds (position bonds, blanket bonds, performance bonds) for city manager, city clerk, city treasurer, court clerk, etc. as required by law.

370 **Election Expense** - This accounts for fees paid to the County Election Board to conduct special and general municipal elections in Choctaw.

375 **Labor Negotiations** - This includes the cost to hire a labor negotiator and to expend for possible unfair labor cases filed against the city by an employee union and the reservation of funds during negotiations with the union until a contract is approved and ratified.

CAPITAL OUTLAY – Major category which may include outlays which result in acquisition of or additions to fixed assets which are purchased by the City, including machinery and equipment, furniture, land, buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of a contract.

405 **Machinery and Equipment** - This includes expenses for machinery and equipment which may have a unit cost of more than \$500. It includes trailers, computers, air compressors, pumps, jack hammers, etc.

410 **Furniture and Fixtures** - which include costs for office furniture and accessories such as desks, credenzas, tables, chairs, etc.

415 **Land/Buildings** - this accounts for all acquisition of land and buildings and all costs associated with such purchase.

420 **Vehicles** - accounts for the purchase of all motor vehicles.

425 **Office/Electronic Equipment** - This includes all costs for radios, computers, typewriters, etc.

430 **Other Improvements** - This includes all major capital expenditures for special projects such as construction and/or major improvements to streets, roads, bridges, utility (water/sewer improvements), parking lots, etc. and the purchase of specialized equipment such as a K-9 unit, etc. It will include all costs for architectural, engineering and surveying related to such improvements to be capitalized.

DEBT SERVICE – Major category which may include outlays in the form of debt principal payments, periodic interest payments, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods.

505 **Machinery and Equipment** - This includes expenses for lease-purchase of machinery and equipment not to exceed five (5) years.

510 **Land/Buildings** - this accounts for the lease-purchase of land and/or buildings not to exceed five (5) years.

515 **Vehicles** - accounts for the lease- purchase of all motor vehicles not to exceed five (5) years.

520 **Principal and Interest** - This includes all principal and interest paid on revenue and/or general obligation bonds.

525 **Fiscal Agents' Fees** - This includes all charges associated with Trustee banks on revenue and/or general obligation bonds.

FUND TRANSFERS – Major category which may include outlays to other funds in the form of operating transfers and residual equity transfers.

All transfers to other funds will be identified by fund number or title.

PERSONNEL ROSTER

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Proposed FY 2014-15
Administration					
Full Time					
City Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
City Planner	1	1	1	1	0
City Treasurer	0.5	0.5	0.5	0.5	0.5
Main Street Coordinator	0	0	0	0	1
Receptionist	1	1	1	1	1
Building Inspector	1	0.67	0.67	0.67	0
Animal Control Officer	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Court Clerk	1	1	1	1	0
Building Superintendent	1	0	0	0	0
Part Time					
Judge	1	1	1	1	0
Alternate Judge	1	1	1	1	0
Prosecutor	1	1	1	1	0
Full Time Employees	9.5	8.17	8.17	8.17	6.5
Part Time Employees	3	3	3	3	0
Total Employees	<u>12.5</u>	<u>11.17</u>	<u>11.17</u>	<u>11.17</u>	<u>6.5</u>
Development Services					
Full Time					
City Planner	0	0	0	0	1
Building Inspector	0	0	0	0	0.67
Full Time Employees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>
Total Employees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>
Municipal Court					
Full Time					
Court Clerk	0	0	0	0	1
Part Time					
Judge	0	0	0	0	1
Alternate Judge	0	0	0	0	1
Prosecutor	0	0	0	0	1
Full Time Employees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
Part Time Employees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>
Total Employees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>

City of Choctaw, Oklahoma

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Proposed FY 2014-15
Fire Department					
Full Time					
Fire Chief	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Captain	2	2	2	2	2
Senior Firefighters	0	0	1	1	1
Firefighters	2	2	3	3	3
Reserve/Volunteer					
Volunteer Firefighters	25	25	25	25	25
Full Time Employees	6	6	8	8	8
Reserve/Volunteer Employees	25	25	25	25	25
Total Employees	<u>31</u>	<u>31</u>	<u>33</u>	<u>33</u>	<u>33</u>
Fleet					
Full Time					
Mechanic	0.8	0.8	0.8	0.8	0.8
Full Time Employees	<u>0.8</u>	<u>0.8</u>	<u>0.8</u>	<u>0.8</u>	<u>0.8</u>
Total Employees	<u>0.8</u>	<u>0.8</u>	<u>0.8</u>	<u>0.8</u>	<u>0.8</u>
General Government					
Elected					
Mayor	1	1	1	1	1
Ward One	1	1	1	1	1
Ward Two	1	1	1	1	1
Ward Three	1	1	1	1	1
Ward Four	1	1	1	1	1
Ward Five	1	1	1	1	1
Ward Six	1	1	1	1	1
Part Time					
City Attorney	1	1	1	1	1
Elected Officials	7	7	7	7	7
Part Time Employees	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Employees	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
Parks					
Full Time					
Park Supervisor	1	1	0	1	1
Laborer	2	1	2	1	2

City of Choctaw, Oklahoma

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Proposed FY 2014-15
Parks (continued)					
Seasonal					
Laborer	0	3	3	3	3
Full Time Employees	3	2	2	2	3
Seasonal Employees	0	3	3	3	3
Total Employees	<u>3</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>
Police					
Full Time					
Police Chief	1	1	1	1	1
Captain	1	1	1	0	0
Dispatcher	1	1	1	1	1
Sergeant	2	2	2	3	3
Corporal	0	0	0	3	3
Senior Officer	4	4	4	3	3
Police Officer	5	5	5	7	9
Reserve/Volunteer					
Reserve Officer	10	10	10	10	10
Full Time Employees	14	14	14	18	20
Reserve/Volunteer Employees	10	10	10	10	10
Total Employees	<u>24</u>	<u>24</u>	<u>24</u>	<u>28</u>	<u>30</u>
Senior Center					
Part Time					
Laborer	1	0	0	0	0
Full Time Employees	1	0	0	0	0
Total Employees	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cemetery					
Full Time					
Laborer	1	0.5	0	0	0
Seasonal					
Laborer	1	0	0	0	0
Full Time Employees	1	0.5	0	0	0
Seasonal Employees	1	0	0	0	0
Total Employees	<u>2</u>	<u>0.5</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Choctaw, Oklahoma

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Proposed FY 2014-15
Streets					
Full Time					
Public Works Director	0	0	0	0	0.33
Assistant Public Works Director	0	0	0.33	0.33	0.33
Street Supervisor	0.5	0	1	1	1
Laborer	3.5	3	2	2	2
Heavy Equipment Operator	0	1	1	1	1
Seasonal					
Laborer	6	6	4	4	4
Full Time Employees	4	4	4.33	4.33	4.66
Seasonal Employees	6	6	4	4	4
Total Employees	<u>10</u>	<u>10</u>	<u>8.33</u>	<u>8.33</u>	<u>8.66</u>
Landscaping					
Seasonal					
Laborer	1	0	0	0	0
Seasonal Employees	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Employees	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Water					
Full Time					
Public Works Director	0.5	0.5	0.5	0.5	0.34
Assistant Public Works Director	0	0	0.33	0.33	0.34
Mechanic	0.2	0.2	0.2	0.2	0.2
Utility Supervisor	1	1	1	1	1
Utility Clerk	1	1	1	1	1
Meter Reader	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
General Clerk	0	1	1	1	1
Finance Director	0.5	0.5	0.5	0.5	0.5
Laborer	1	1	1	1	1
Seasonal					
Seasonal Position	2	2	1	1	1
Full Time Employees	6.2	7.2	7.53	7.53	7.38
Seasonal Employees	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Employees	<u>8.2</u>	<u>9.2</u>	<u>8.53</u>	<u>8.53</u>	<u>8.38</u>

City of Choctaw, Oklahoma

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Proposed FY 2014-15
Waste Water					
Full Time					
Crew Leader	0	0	0	0	1
Laborer	2	2	3	3	4
Seasonal					
Laborer	2	2	1	1	1
Full Time Employees	2	2	3	3	5
Seasonal Employees	2	2	1	1	1
Total Employees	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>6</u>
Waste Water Treatment Plant					
Full Time					
Assistant Public Works Director	0	0	0.34	0.34	0.33
Plant Superintendent	0	0	0	0	1
Asst Supervisor	1	1	1	1	0
WWTP Operator	1	1	1	1	1
Laborer	0	0	0	0	1
Full Time Employees	<u>2</u>	<u>2</u>	<u>2.34</u>	<u>2.34</u>	<u>3.33</u>
Total Employees	<u>2</u>	<u>2</u>	<u>2.34</u>	<u>2.34</u>	<u>3.33</u>
Storm Water					
Full Time					
Compliance Officer	0.5	0.33	0.33	0.33	0.33
City Engineer	0.5	0.5	0.5	0.5	0.33
Heavy Equipment Operator	1	1	1	1	1
Full Time Employees	<u>2</u>	<u>1.83</u>	<u>1.83</u>	<u>1.83</u>	<u>1.66</u>
Total Employees	<u>2</u>	<u>1.83</u>	<u>1.83</u>	<u>1.83</u>	<u>1.66</u>

City of Choctaw, Oklahoma

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Proposed FY 2014-15
Fund Totals					
General Fund					
Full Time	34.3	30.97	32.97	36.97	41.3
Part Time	4	4	4	4	4
Elected	7	7	7	7	7
Seasonal	0	3	3	3	3
Reserve/Volunteer	35	35	35	35	35
Total - General Fund	80.3	79.97	81.97	85.97	90.3
Special Revenue Fund					
Full Time	5	4.5	4.33	4.33	4.66
Seasonal	7	6	4	4	4
Total - Special Revenue Fund	12	10.5	8.33	8.33	8.66
CUA General Fund					
Full Time	10.2	11.2	12.87	12.87	15.71
Seasonal	4	4	2	2	2
Total - CUA General Fund	14.2	15.2	14.87	14.87	17.71
CUA Special Revenue Fund					
Full Time Employees	2	1.83	1.83	1.83	1.66
Total - CUA Special Revenue Fund	2	1.83	1.83	1.83	1.66
All Funds					
Full Time	51.5	48.5	52	56	63.33
Part Time	4	4	4	4	4
Elected	7	7	7	7	7
Seasonal	11	13	9	9	9
Reserve/Volunteer	35	35	35	35	35
Total - All Funds	108.5	107.5	107	111	118.33

Debt Service Schedule as of July 1, 2014

Oustanding Bonds

	2013 A Refunding	2013 B Refunding	2012 TIF Note	2007 TIF Land Purchase	2009 Judgment Bonds	Library Bond	Total Annual Debt Service
FY 2015	279,190	99,360	1,035,019	155,000	149,188	110,000	1,827,757
FY 2016	403,250	99,360	1,035,231	163,000	139,588		1,840,429
FY 2017	410,715	99,360	1,033,575	171,000	132,463		1,847,113
FY 2018	407,650	119,200	1,034,763	179,000	126,050		1,866,663
FY 2019	404,930	118,560	1,038,506	187,000	121,735		1,870,731
FY 2020	406,845	117,920	1,039,808	195,000	117,500		1,877,073
FY 2021	403,540	117,280	1,038,375	203,000	113,225		1,875,420
FY 2022	405,180	116,640	1,034,500	216,000	110,950		1,883,270
FY 2023	401,545	261,000	1,037,750	224,000	104,675		2,028,970
FY 2024		403,400	1,037,981	237,000	125,400		1,803,781
FY 2025		403,240		250,000			653,240
FY 2026		402,760		263,000			665,760
FY 2027		406,880		281,000			687,880
FY 2028		405,500					405,500
FY 2029		396,563					396,563
FY 2030		407,187					407,187
FY 2031		402,438					402,438
	3,522,845	4,376,648	10,365,508	2,724,000	1,240,773	110,000	22,339,774

Debt Service Schedule as of July 1, 2014

Funding Sources

	Dedicated Sales Tax	Marketplace TIF District	City Sinking Fund	Library Sinking Fund	Total Annual Debt Service
FY 2015	533,550	1,035,019	149,188	110,000	1,827,757
FY 2016	665,610	1,035,231	139,588		1,840,429
FY 2017	681,075	1,033,575	132,463		1,847,113
FY 2018	705,850	1,034,763	126,050		1,866,663
FY 2019	710,490	1,038,506	121,735		1,870,731
FY 2020	719,765	1,039,808	117,500		1,877,073
FY 2021	723,820	1,038,375	113,225		1,875,420
FY 2022	737,820	1,034,500	110,950		1,883,270
FY 2023	886,545	1,037,750	104,675		2,028,970
FY 2024	640,400	1,037,981	125,400		1,803,781
FY 2025	653,240				653,240
FY 2026	665,760				665,760
FY 2027	687,880				687,880
FY 2028	405,500				405,500
FY 2029	396,563				396,563
FY 2030	407,187				407,187
FY 2031	402,438				402,438
	10,623,493	10,365,508	1,240,773	110,000	22,339,774

MUNICIPAL BUDGET ACT

§11-17-201. Short title.

This act may be cited as the "Municipal Budget Act".

Laws 1979, c. 111, § 1. 0

§11-17-202. Purpose of act.

The purpose of this act is to provide an alternate budget procedure for municipal governments which will:

1. Establish standard and sound fiscal procedures for the adoption and administration of budgets;
2. Make available to the public and investors sufficient information as to the financial conditions, requirements and expectations of the municipal government; and
3. Assist municipal governments to improve and implement generally accepted standards of finance management.

Laws 1979, c. 111, § 2.

§11-17-203. Application of act.

This act shall apply to any incorporated city or town which, by resolution of the governing body, opts to come under and comply with all its provisions and requirements. Once a municipality has selected the Municipal Budget Act to govern its budget procedures, the provisions of this act shall take precedence over any other state laws applicable to municipal budgets, except as may be provided otherwise in this act, and supersede any conflicting laws. Any action of a municipal governing body to implement, rescind or repeal the application of the Municipal Budget Act shall be effective as of the beginning or end of a budget year pursuant to this act.

Laws 1979, c. 111, § 3.

§11-17-203.1. Budget format.

A municipality that opts to prepare its budget pursuant to the Municipal Budget Act may select a budget format based on funds and departments or, in the alternative, it may select a format based on purpose. A purpose-based budget shall be subject to all other requirements of the Municipal Budget Act, except those requirements specifically related to budgeting by fund or as provided in Sections 4 and 5 of this act.

Added by Laws 2006, c. 314, § 1, eff. July 1, 2006.

§11-17-204. Definitions.

As used in this act, except as provided in Section 4 of this act:

1. "Account" means an entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department;
2. "Appropriated fund balance" means any fund balance appropriated for a fund for the budget year;

3. "Appropriation" means an authorization to expend or encumber revenues and fund balance of a fund;
4. "Budget" means a plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing them;
5. "Budget summary" means a tabular listing of revenues by source and expenditures by fund and by department within each fund for the budget year;
6. "Budget year" means the fiscal year for which a budget is prepared or being prepared;
7. "Chief executive officer" means the mayor of an aldermanic city or a strong-mayor-council city, the mayor of a town, or the city manager or chief administrative officer as it may be defined by applicable law, charter or ordinance;
8. "Current year" means the year in which the budget is prepared and adopted, or the fiscal year immediately preceding the budget year;
9. "Deficit" means the excess of a fund's current liabilities and encumbrances over its current financial assets as reflected by its books of account;
10. "Department" means a functional unit within a fund which carries on a specific activity, such as a fire department or a police department within a general fund;
11. "Estimated revenue" means the amount of revenues estimated to be received during the budget year in each fund for which a budget is prepared;
12. "Fiscal year" means the annual period for reporting fiscal operations which begins and ends on dates as the Legislature provides or as provided by law;
13. "Fund" means an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives;
14. "Fund balance" means the excess of a fund's current financial assets over its current liabilities and encumbrances, as reflected by its books of account;
15. "Governing body" means the city council of a city, the board of trustees of a town, or the legislative body of a municipality as it may be defined by applicable law or charter provision;
16. "Immediate prior fiscal year" means the year preceding the current year;
17. "Levy" means to impose ad valorem taxes or the total amount of ad valorem taxes for a purpose or entity;
18. "Operating reserve" means that portion of the fund balance which has not been appropriated in a budget year; and
19. "Municipality" means any incorporated city or town.

Added by Laws 1979, c. 111, § 4. Amended by Laws 1980, c. 226, § 2, emerg. eff. May 27, 1980; Laws 1995, c. 166, § 1, emerg. eff. May 4, 1995; Laws 2002, c. 98, § 1, eff. Nov. 1, 2002; Laws 2006, c. 314, § 2, eff. July 1, 2006.

§11-17-205. Annual budget - Preparation and submission - Assistance of officers, employees and departments.

At least thirty (30) days prior to the beginning of each fiscal year, a budget for the municipality shall be prepared by the chief executive officer and submitted to the governing body. The chief executive officer may require any other officer or employee who is charged with the management or control of any department or office of the municipality to furnish

estimates for the fiscal year covering estimated revenues and expenditures of the department or office on or before a date set by the chief executive officer.

Laws 1979, c. 111, § 5.

§11-17-206. Requirements and contents of budget.

A. The municipal budget shall present a complete financial plan for the municipality and shall present information necessary and proper to disclose the financial position and condition of the municipality and the revenues and expenditures thereof, both past and anticipated.

B. Unless the budget is prepared in accordance with Sections 4 and 5 of this act, the budget shall be prepared by fund and department and shall contain the following contents:

1. The budget shall contain a budget summary;
2. It shall also be accompanied by a budget message which shall explain the budget and describe its important features;
3. The budget format shall be as provided by the governing body in consultation with the chief executive officer; and
4. It shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:

- a. actual revenues and expenditures for the immediate prior fiscal year,
- b. revenues and expenditures for the current fiscal year as shown by the budget for the current year as adopted or amended, and
- c. estimates of revenues and expenditures for the budget year.

C. The estimate of revenues for any budget year shall include probable income by source which the municipality is legally empowered to collect or receive at the time the budget is adopted. The estimate shall be based on a review and analysis of past and anticipated revenues of the municipality. Any portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which is available for appropriation, as finally determined by the county excise board, or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes. Included in the budget of revenues or expenditures for any fund may be amounts transferred from or to another fund. Any such interfund transfer must be shown as a disbursement from the one fund and as a receipt to the other fund.

D. Encumbrances for funds whose sole purpose is to account for grants and capital projects and/or any unexpended appropriation balances may be considered nonfiscal and excluded from the budget by the governing body, but shall be reappropriated to the same funds, accounts and for the same purposes for the successive fiscal year, unless the grant, project or purpose is designated or declared closed or completed by the governing body.

Added by Laws 1979, c. 111, § 6. Amended by Laws 2002, c. 98, § 2, eff. Nov. 1, 2002; Laws 2002, c. 440, § 1, eff. Nov. 1, 2002; Laws 2006, c. 314, § 3, eff. July 1, 2006.

§11-17-207. Monies received and expended must be accounted for by fund or account.

Any monies received or expended by a municipality must be accounted for by fund and account. Each municipality shall adopt an appropriation for the general fund and for all other funds established by the governing body pursuant to the provisions of Section 17-212 of this

title. The municipal governing body shall determine the needs of the municipality for sinking fund purposes, pursuant to the provisions of Section 431 of Title 62 of the Oklahoma Statutes, Section 3017 of Title 68 of the Oklahoma Statutes, and Section 28 of Article 10 of the Oklahoma Constitution, and include these requirements in the debt service fund budget for the budget year.

Added by Laws 1979, c. 111, § 7. Amended by Laws 1984, c. 146, § 1, operative July 1, 1984; Laws 1991, c. 124, § 6, eff. July 1, 1991; Laws 2002, c. 98, § 3, eff. Nov. 1, 2002.

§11-17-208. Public hearing on proposed budget - Notice - Copies of proposed budget.

The municipal governing body shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summary, shall be published in a newspaper of general circulation in the municipality not less than five (5) days before the date of the hearing. The municipal clerk shall make available a sufficient number of copies of the proposed budget as the governing body shall determine and have them available for review or for distribution or sale at the office of the municipal clerk. Whenever the total operating budget, not including debt service, does not exceed Twelve Thousand Dollars (\$12,000.00) per year, the proposed budget summary and notice may be posted at the governing body's principal headquarters in lieu of publication in a newspaper. At the public hearing on the budget any person may present to the governing body comments, recommendations or information on any part of the proposed budget.

Laws 1979, c. 111, § 8.

§11-17-209. Adoption of budget - Filing - Effective period - Use of appropriated funds - Levying tax.

A. After the hearing and at least seven (7) days prior to the beginning of the budget year, the governing body shall adopt the budget by resolution, or as any charter may require, at the level of classification as defined in Section 17-213 of this title. The governing body may add or increase items or delete or decrease items in the budget. In all cases the proposed expenditures shall not exceed the estimated revenues and appropriated fund balance for any fund.

B. The adopted budget shall be transmitted to the State Auditor and Inspector within thirty (30) days after the beginning of the fiscal year of the municipality and one copy shall be kept on file in the office of the municipal clerk. A copy of the municipality's sinking fund requirements shall be filed with the excise board of the county or counties in which the municipality is located.

C. The adopted budget shall be in effect on and after the first day of the fiscal year to which it applies. The budget as adopted and filed with the State Auditor and Inspector shall constitute an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose except as provided by law.

D. At the time required by law, the county excise board shall levy the taxes necessary for the municipality's sinking fund for the budget year pursuant to Section 431 of Title 62 of the Oklahoma Statutes.

Added by Laws 1979, c. 111, § 9. Amended by Laws 1991, c. 124, § 7, eff. July 1, 1991; Laws 2002, c. 98, § 4, eff. Nov. 1, 2002.

§11-17-210. Protests - Failure to protest - Examination of filed budget.

Within fifteen (15) days after the filing of any municipal budget with the State Auditor and Inspector, any taxpayer may file protests against any levy of ad valorem taxes for creating sinking funds in the manner provided by this section and Sections 24104 through 24111 of Title 68 of the Oklahoma Statutes. The fifteen-day protest period begins upon the date the budget is received in the Office of the State Auditor and Inspector. After receipt of a taxpayer protest, the State Auditor and Inspector shall transmit by certified mail one copy of each protest to the municipal clerk, and one copy of each protest to the county treasurer and the excise board of each county in which the municipality is located. The taxpayer shall specify the grounds upon which the protest is based. Any protest filed by any taxpayer shall inure to the benefit of all taxpayers. Provided, the provisions of this section shall not delay any budget expenditures of a municipality if the amount of revenue from the ad valorem tax levy which is deposited in the municipal general fund is less than five percent (5%) of the total revenue accruing to the municipal general fund during the prior fiscal year. If no protest is filed by any taxpayer within the fifteen-day period, the budget and any appropriations thereof shall be deemed legal and final until amended by the governing body or the county excise board as authorized by law. Taxpayers shall have the right at all reasonable times to examine the budget on file with the municipal clerk or the State Auditor and Inspector for the purpose of filing protests in accordance with this section and Sections 24104 through 24111 of Title 68.

Laws 1979, c. 111, § 10, eff. Oct. 1, 1979; Laws 1980, c. 226, § 3, emerg. eff. May 27, 1980; Laws 1991, c. 124, § 8, eff. July 1, 1991.

§11-17-211. Expenditure of funds - Balances to be carried forward - Unlawful acts and liability therefor.

A. No expenditure may be incurred or made by any officer or employee which exceeds the fund balance for any fund. Any fund balance remaining in a fund at the end of the fiscal year shall be carried forward to the credit of the fund for the next fiscal year. No expenditure may be authorized or made by any officer or employee which exceeds the appropriation of any fund.

B. It shall be unlawful for any officer or employee of the municipality in any budget year:

1. To create or authorize creation of a deficit in any fund; or
2. To authorize, make or incur expenditures in excess of ninety percent (90%) of the appropriation for any fund of the budget as adopted or amended until revenues received, including the prior fiscal year's fund balance carried forward, totals an amount equal to at least ninety percent (90%) of the appropriation for the fund. Expenditures may then be made and authorized so long as any expenditure does not exceed any fund balance.

C. Any obligation that is contracted or authorized by any officer or employee in violation of this act shall become the obligation of the officer or employee himself and shall not be valid or enforceable against the municipality. Any officer or employee who violates this act shall forfeit his office or position and shall be subject to such civil and criminal punishments as are

provided by law. Any obligation, authorization for expenditure or expenditure made in violation of this act shall be illegal and void.

Added by Laws 1979, c. 111, § 11. Amended by Laws 1991, c. 124, § 9, eff. July 1, 1991; Laws 1992, c. 371, § 2, eff. July 1, 1992; Laws 2002, c. 98, § 5, eff. Nov. 1, 2002.

§11-17-212. Funds - Establishment - Kinds.

A municipality shall establish funds consistent with legal and operating requirements. Each municipality shall maintain according to its own needs some or all of the following funds or ledgers in its system of accounts:

1. A general fund, to account for all monies received and disbursed for general municipal government purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account. All monies received by the municipality under the motor fuel tax or under the motor vehicle license and registration tax and earmarked for the street and alley fund may be deposited in the general fund and accounted for as a "street and alley account" within the general fund. Expenditures from this account shall be made as earmarked and provided by law. All references to the street and alley fund or to the special fund earmarked for state-shared gasoline and motor vehicle taxes may mean the street and alley account provided in this section;

2. Special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes;

3. Debt service fund, which shall include the municipal sinking fund, established to account for the retirement of general obligation bonds or other long-term debt and payment of interest thereon and judgments as provided by law. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the debt service fund;

4. Capital project funds, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities other than those accounted for in enterprise funds and nonexpendable trust funds;

5. Enterprise funds, to account for each utility or enterprise or other service, other than those operated as a department of the general fund, where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a service or program;

6. Trust and agency funds, to account for assets held by the municipality as trustee or agent for individuals, private organizations or other governmental units or purposes, such as a retirement fund or a cemetery perpetual care fund;

7. Internal service funds, to account for the financing of goods or services provided by one department or agency of the municipality to another department or agency, or to another government, on a cost reimbursement basis;

8. A ledger or group of accounts in which to record the details relating to the general fixed assets of the municipality;

9. A ledger or group of accounts in which to record the details relating to the general bonds or other long-term debt of the municipality; or

10. Such other funds or ledgers as may be established by the governing body.
Laws 1979, c. 111, § 12; Laws 1991, c. 124, § 10, eff. July 1, 1991.

§11-17-213. Funds - Classification of revenues and expenditures.

Each fund shall be made up of accounts for classifying revenues and expenditures. Revenues shall be classified separately by source. Expenditures shall be departmentalized within each fund and shall be classified into at least the following accounts:

1. Personal services, which may include expenses for salaries, wages, per diem or other compensation, fees, allowances or reimbursement for travel expenses, and related employee benefits, paid to any officer or employee for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, sick leave, terminal pay or similar benefits;

2. Materials and supplies, which may include articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities;

3. Other services and charges, which may include all current expenses other than those listed in paragraphs 1, 2, 4, 5 or 6 of this section, such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of expenses to any person, firm or corporation rendering such services;

4. Capital outlays, which may include outlays which result in acquisition of or additions to fixed assets which are purchased by the municipality, including machinery and equipment, furniture, land, buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of a contract;

5. Debt service, which may include outlays in the form of debt principal payments, periodic interest payments, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods; and

6. Fund transfers, which may include permanent transfers of resources from one fund to another.

Added by Laws 1979, c. 111, § 13. Amended by Laws 1991, c. 124, § 11, eff. July 1, 1991; Laws 2002, c. 98, § 6, eff. Nov. 1, 2002.

§11-17-214. Funds - Operating reserve.

A municipality may create an operating reserve for the purpose of providing a fund or reserve out of which to meet emergency expenditures.

Laws 1979, c. 111, § 14.

§11-17-215. Transfer of unexpended or unencumbered appropriation - Limitations on encumbrances or expenditures.

A. The chief executive officer, or designee, as authorized by the governing body, may transfer any unexpended and unencumbered appropriation or any portion thereof from one department to another within the same fund; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required.

B. Any fund balance in an enterprise fund of the municipality may be transferred to another fund of the municipality as authorized by the governing body. Other interfund transfers may be made only as adopted or amended according to Section 17-206 or 17-216 of this title.

C. Whenever the necessity for maintaining any fund of a municipality has ceased to exist and a balance remains in the fund, the governing body may authorize the transfer of the balance to the general fund or any other designated fund, unless otherwise provided by law.

D. No encumbrance or expenditure may be authorized or made by any officer or employee which exceeds the available appropriation for each department within a fund. Added by Laws 1979, c. 111, § 15. Amended by Laws 1980, c. 226, § 4, emerg. eff. May 27, 1980; Laws 1991, c. 124, § 12, eff. July 1, 1991; Laws 2002, c. 98, § 7, eff. Nov. 1, 2002.

§11-17-216. Supplemental appropriations to funds - Amendment of budget.

A. The governing body may amend the budget to make supplemental appropriations to any fund up to the amount of additional revenues which are available for current expenses for the fund due to:

1. Revenues received or to be received from sources not anticipated in the budget for that year;
2. Revenues received or to be received from anticipated sources but in excess of the budget estimates therefor; or
3. Unexpended and unencumbered fund balances on hand at the end of the preceding fiscal year which had not been anticipated or appropriated in the budget. Any appropriation authorizing the creating of an indebtedness shall be governed by the applicable provisions of Article 10 of the Oklahoma Constitution.

B. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money in a particular fund to meet the requirements of appropriation for the fund, the governing body shall take action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one fund to another fund, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.

C. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease in the total appropriation of funds shall be adopted at a meeting of the governing body and filed with the municipal clerk and the State Auditor and Inspector. Added by Laws 1979, c. 111, § 16. Amended by Laws 1991, c. 124, § 13, eff. July 1, 1991; Laws 2002, c. 98, § 8, eff. Nov. 1, 2002.

§11-17-217. Purpose-based budget - Definitions.

As used for a budget based on purpose:

1. "Appropriation" means an authorization to expend or encumber income and revenue provided for a purpose;

2. "Budget summary" means a tabular listing of revenues by source and expenditures by purpose for the budget year;
 3. "Estimated revenue" means the amount of revenues estimated to be received during the budget year;
 4. "Income and revenue provided" means the amount of estimated or actual income and revenue appropriated by the governing body of the municipality; and
 5. "Purpose" means the specific program, project or activity for which the governing body provides an appropriation as listed in the budget.
- Added by Laws 2006, c. 314, § 4, eff. July 1, 2006.

§11-17-218. Purpose-based budget - Procedures.

A municipality that selects a purpose-based budget format shall be subject to the following procedures in addition to other applicable provisions of the Municipal Budget Act:

1. Each municipality shall adopt an appropriation for each purpose as established by the governing body;
 2. In all cases the appropriations shall not exceed the income and revenue provided by the governing body from estimated revenues and appropriated fund balance;
 3. The adopted budget shall be in effect on and after the first day of the fiscal year to which it applies. The budget as adopted and filed with the State Auditor and Inspector shall constitute an appropriation for each purpose as defined by the governing body, and the appropriation thus made shall not be used for any other purpose except as provided by law;
 4. The chief executive officer, or designee, as authorized by the governing body, may transfer any unexpended and unencumbered appropriation or any portion thereof from one purpose to another; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required;
 5. No encumbrance or expenditure may be authorized or made by any officer or employee which exceeds the available appropriation for each purpose as defined by the governing body;
 6. The governing body may amend the budget to make supplemental appropriations to any purpose up to the amount of additional unappropriated income and revenues which become available during the fiscal year;
 7. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money to meet the requirements of appropriation, the governing body shall take action as it deems necessary. For that reason, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one purpose to another purpose, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law; and
 8. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease in the total appropriation of funds shall be adopted at a meeting of the governing body and filed with the municipal clerk and the State Auditor and Inspector.
- Added by Laws 2006, c. 314, § 5, eff. July 1, 2006.

SC

CITY OF CHOCTAW, OKLAHOMA

SINKING FUND SCHEDULES

JUNE 30, 2014

AND

SINKING FUND

ESTIMATE OF NEEDS

FOR

FISCAL YEAR ENDING

JUNE 30, 2015

SA&I - C&T-500 (1981)



Oklahoma

Journal Record Publishing Company

101 N Robinson Suite 101
Oklahoma City, OK 73102

PUBLISHER'S AFFIDAVIT

Public Notice
06/05/2014
Proposed Budget FY 2015

NUMBER
PUBLICATION DATES

LEGAL NOTICE

STATE OF OKLAHOMA } S.S.
COUNTY OF OKLAHOMA }

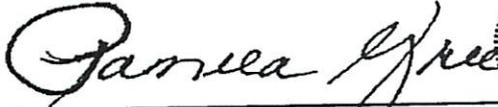
I, of lawful age, being duly sworn, am a legal representative of The Journal Record of Oklahoma City, Oklahoma, a daily newspaper of general circulation in Oklahoma County, Oklahoma, printed in the English Language and published in the City of Oklahoma City, in Oklahoma County, State of Oklahoma, continuously and uninterrupted published in the County for a period of more than 104 consecutive weeks prior to the first publication of the attached notice, and having a paid general subscription circulation therein and with admission to the United States mails as paid second-class mail matter.

That said notice a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publication and not in a supplement on the ABOVE LISTED DATE(S).


Terri VanHooser, Business Manager

A Public Hearing on the Choctaw Utilities Authority Board of Trustees at City	AIRLINE ADDITION, to Oklahoma County, State of Oklahoma, according to the recorded plat thereof, commonly known as 4509 South Airline Drive, Oklahoma City, OK 73119 (the "Property")	Cornales, FIRST accrued of SECO lien of National \$87,960.3 rate of 4, 1, 2012, paid; adv preservat accruing accrued r and costs plus cost same rate Person interest i whose m and pers or may h such uni notified Michelle Premises Agency. The appraised WITN of May, 2
All Funds Summary	Sale will be made pursuant to a Special Execution and Order of Sale issued out of the office of the Court Clerk in and for Oklahoma County, Oklahoma, and pursuant to said judgment reserving the right of Plaintiff to recall said execution by oral announcement and/or order of the Court, prior to the sale, said judgment entered in the District Court in and for said County, State of Oklahoma, in Case No. CJ 2013-6109, entitled Nationstar Mortgage LLC, Plaintiff, vs. Heather Massey a/k/a Heather C. Bankston a/k/a Heather Rule Bankston a/k/a Heather Rule, et al., Defendants, to satisfy:	KIVELL FRANCHI A Profes K. Renet Triad (7666 E Tulsa,
Revenues		
General Taxes		
Licenses/Permits		
Intergovernmental		
Fines and Forfeitures		
Other Revenues		
Interest Earnings		
Transfers (in)		
Charges and Fees		
Subtotal		
Revenues Available		
Expenditures		
Personal Services		
Materials and Supplies		
Services and Charges		
Capital Outlay		
Debt Service		
Transfers (out)		
Expenditures		
Net Revenues		
Beginning Fund Balance		
Reserves		
Ending Fund Balance		

Subscribed and sworn before me this 5th day of June, 2014


Pamela Green, Notary Public



Comission Number: 7006934
My Comission Expires: 7/30/2015

Order Number
10560758

Publisher's Fee
\$ 128.10

Pursuant to 11 O.S., 1992, Section 17-208, "The municipal governing body shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of date, time and place of the hearing, together with the proposed budget summary, shall be published in a newspaper of general circulation in the municipality not less than five (5) days before the date of the hearing."

Please attach proof of publication.

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CITY OF CHOCTAW, OKLAHOMA

SINKING FUND

June 30, 2014

Form SF-1

Page 4

Line No.	Balance Sheets	New Sinking Fund		Industrial Development Bonds	
		Detail	Extension	Detail	Extension
1	Cash balance (Form SF-2 - Line 17)	\$ 66,072.54		\$	
2	Investments (Form SF-4, Col. 6)	-			
3	Due from Construction Fund				
4					
5					
6	Total Assets		\$ 66,072.54		\$
<p align="center"><u>Liabilities</u></p>					
7	Matured bonds outstanding (Form SF-3, Col. 13)	-			
8	Accrual on unmatured bonds (Form SF-3, Col. 18)	41,671.35			
9	Accrual on final coupons (Form SF-3, Col. 19)	-			
10	Unpaid interest coupons accrued (Form SF-3, Col. 35)	14,146.88			
11	Fiscal agency commission on above	-			
12	Judgments and interest levied	-			
13	Unpaid interest coupons accrued (SF-3, Col. 34)	-			
14	Due to Other Funds				
15					
16	Total		\$ 55,818.23		\$
17	Excess of assets over Liabilities (Page 4 - Line 2)		\$ 10,254.31		\$
<p align="center"><u>Estimate of Sinking Funds Needs - Next Year</u></p>					
18	Interest required on bonds (Form SF-3, Col 21)	55,787.50		\$	
19	Accrual on bonds (Form SF-3, Col. 8)	173,333.67			
20	Accrual on judgments (Form SF-4, Line 13)	-			
21	Interest accruals on judgments (Form SF-4, Line 14)	-			
22	Commissions - Fiscal agencies	1,200.00			
23					
24					
25	Total Sinking Fund Provision (To Page 4, Line 1, Col. 2)	\$ 230,321.17		\$	

CITY OF CHOCTAW, OKLAHOMA
SINKING FUND
STATEMENT OF CASH ACCOUNTS, DISBURSEMENTS AND BALANCES
For the Fiscal Year Ended June 30, 2014

Form SF-2
Page 5

Line No.	<u>Balance Sheets</u>	<u>New Sinking Fund</u>		<u>Industrial Development Bonds</u>	
		<u>Detail</u>	<u>Extension</u>	<u>Detail</u>	<u>Extension</u>
1	Cash balance - Beginning of Year, July 1, 2013	\$ 70,044.63		\$ _____	
2	Investments (liquidated during year (Form SF-4, Col. 3))	_____	70,044.63	_____	
<u>Receipts and Apportionments</u>					
3	Current year ad valorem tax	244,952.61 (1)		\$ _____	
4	Prior year's ad valorem tax	_____		_____	
5	Resale property distribution	_____		_____	
6	Interest Income	113.28 (2)		_____	
7	Transfer from other funds	_____		_____	
8	_____	_____		_____	
9	Total receipts and apportionments		245,065.89		\$ _____
			<u>315,110.52</u>		<u>\$ _____</u>
<u>Disbursements</u>					
11	Interest coupons paid (Form SF-3, Col. 33)	72,137.50		\$ _____	
12	Bonds paid (Form SF-3, Col. 16)	175,000.00		_____	
13	Commission paid fiscal agency	1,200.00		_____	
14	Judgment paid	-		_____	
15	Interest paid on judgments	-		_____	
16	Investments purchased (Form SF-4, Col. 2)	-		_____	
17	Miscellaneous expense	700.48		_____	
18	Transfer to other funds	_____		_____	
19	_____	_____		_____	
20	Total disbursements		249,037.98		\$ _____
21	Cash balances - End of Year		\$ 66,072.54		\$ _____
			(To Form SF-1, Line 1)		

II. SINKING FUND SCHEDULES (continued)

Exhibit SF-3 Detailed Status of Bond and Coupon Indebtedness as of June 30, 2014 and Accruals Thereon

	8 Amount Of Original Issue	9 Canceled Funded or In Judgment or Delayed For Final Levy Year	10 Bond Issues Accruing by Tax Levy	11 Yrs. to Run	12 Basis of Accruals Contemplated on Net Collections or Better in Anticipation			14 Accrual Liability To Date
					Normal Annual Accrual	Tax Yrs. Run	13	
1								
2	1,150,000.00		1,150,000.00	14	76,667.00	14	1,073,338.00	2
3	1,450,000.00		1,450,000.00	15	96,666.67	5	483,333.35	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
PAGE TOTAL								
GRAND TOTAL					173,333.67		1,556,671.35	

SINKING FUND SCHEDULES (continued)

Exhibit SF-3 Detailed Status of Bond and Coupon Indebtedness as of June 30, 2014 and Accruals Thereon

	15		16		17		18		19		20	
	Basis of Accruals Contemplated on Net Collections or Better in Anticipation											
Deductions From Total Accruals												
	Bonds Paid Prior to 6-30-13	Bonds Paid During 2013-14	Matured Bonds Unpaid	Balance of Accrual Liability				Total Bonds Outstanding				
				Matured	Unmatured			Matured	Unmatured			
1												
2	960,000.00	80,000.00				33,338.00				110,000.00		
3	380,000.00	95,000.00				8,333.35				975,000.00		
4												
5												
6												
7												
8												
9												
10												
11												
12												
	PAGE TOTAL											
	GRAND TOTAL											1,085,000.00
	TI SF-2, Line 12											To SF-1, Line 8
												To SF-1, Line 7

SINKING FUND
STATEMENT OF INVESTMENTS

For the Fiscal Year Ended June 30, 2014

Form SF-4

Line No.	Investment on Hand Beginning of Year (1)	Purchases (2)	Liquidation of Investments		Barred by Court Order (5)	Investment on Hand End of Year (6)
			Collection (3)	Amount of Premium Paid (4)		
1	Municipal Bonds					
2	U.S. Bonds and Certificates					
3	Warrants 20__					
4	Warrants 20__					
5	Warrants 20__					
6						
7						
8						
9	Judgments					
10	Total	0.00	0.00	0.00		0.00
		To Form SF-2, Line 16	To Form SF-2, Line 2			To Form SF-1, Line 2

JUDGMENT INDEBTEDNESS AFFECTING HOMESTEADS

Exhibit SF-5

	Judgment	Judgment	Judgment
1 In favor of			
2 By whom owned			
3 Purpose of Judgment			
4 Case Number			
5 Name of Court			
6 Date of Judgment			
7 Principal Amount of Judgment			
8 Tax Levies Made			
9 Principal Amount to be Provided for by 2014-2015			
10 Principal Amount Provided for in 2011-2014			
11 Principal Amount not Provided for			
12 Amount to Provide by Tax Levy 2014-2015			
Fiscal Year			
A. 1/3 Principal to SF-1, Line 20			
B. Interest to SF-1, Line 21			
TOTAL	0.00	0.00	0.00
FOR ONLY THOSE JUDGMENTS HELD BY OWNERS OR ASSIGNS			
13 Levied for but Unpaid Judgment Obligations Outstanding _____			
A. Principal			
B. Interest			
TOTAL			
14 Judgment Obligations Since Levied For			
A. Principal			
B. Interest			
TOTAL	0.00	0.00	0.00
15 Judgment Obligations Since Paid			
A. Principal			
B. Interest			
TOTAL	0.00	0.00	0.00
16 Levied for but Unpaid Judgment Obligations Outstanding June 30, 2014			
A. Principal	0.00	0.00	0.00
B. Interest	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

Exhibit SF-6

STATEMENT OF UNEXPENDED BOND PROCEEDS

Purpose of Bond Issue _Municipal Library Project

1. Balance Cash as of June 30, 2013	40,207.70
Add:	0.00
2. Proceeds of Bond Sale	0.00
3. Interest income	
4.	
5. Total Available	40,207.70
Deduct:	
6. Warrants Paid	0.00
7. Reserve for Warrants Outstanding	
8. Contracts Pending	
9.	
10.	
11. Total Deductions	0.00
12. Unexpended Bond Proceeds as of June 30, 2014	40,207.70

CITY OF CHOCTAW, OKLAHOMA
SINKING FUND
COUNTY EXCISE BOARD'S APPROPRIATION OF INCOME AND REVENUES
2014-2015 ESTIMATE OF NEEDS

1. To Finance Approved Budget in Sum of (From Forms SF-1, Line 25)	<u>230,321.17</u>
Appropriation Other Than 20 Tax	
2. Excess of Assets Over Liabilities (From Form SF-1, Line 17)	<u>10,254.31</u>
3. Other Deductions - Attach Explanation	<u>-</u>
4. Balance Required to Raise (Line 1 Less 2 & 3)	<u>220,066.86</u>
5. Add 5% For Delinquent Tax	<u>11,003.34</u>
6. Gross Balance of Requirements Appropriated From 2015 Ad Valorem Tax	<u><u>231,070.20</u></u> ✓

CITY OF CHOCTAW

COUNTY OF OKLAHOMA

We certify that the total assessed valuation of the property, subject to Ad Valorem taxes, excluding Homestead Exemptions approved, in the Municipality as finally equalized and certified by the State Board of Equalization for the current year 2014-2015 as follows:

REAL PROPERTY	_____	68,402,147
PERSONAL PROPERTY	_____	2,086,438
PUBLIC SERVICE PROPERTY	_____	3,249,478
TOTAL	_____	73,738,063

and that the assessed valuations herein certified have been used in computing the mill levies and the proceeds thereof as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by Ad Valorem taxation, we thereupon made the levies therefore, as provided by law as follows:

GENERAL FUND _____ mills, BUILDING FUND _____ mills,
 SINKING FUND 3.13 mills, TOTAL 3.13 mills,

We do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of Said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the Year 20__ , without regard to any protest that may be filed against any levies, as required by 68 O.S. 1981, Section 2474. We further certify that the said appropriation and the mill-rate levies, as foresaid, are within the limitation provided by law.

Dated this 3rd day of October, 2014,

at Oklahoma County Oklahoma.

Melvin Tomba Jr.
Member



[Signature]
Chairman of the County Excise Board

[Signature]
Member

[Signature]
Secretary of the County Excise Board

Attest: