CITY OF CHOCTAW
CHOCTAW UTILITIES AUTHORITY

FY 17-18 AMENDED BUDGET

FY 18-19 ADOPTED BUDGET

RECEIVED
JUN 29 2018
State Auditor
and Inspector
Oklahoma

A Public Hearing on the Proposed Budget for Fiscal Year 2018 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 6, 2018, at 7 p.m. at a Regular Meeting of the Choctaw City Council/Choctaw Utilities Authority Board Trustees at City Hall, 2500 N. Choctaw Road, Choctaw, Oklahoma.

All Funds Summary

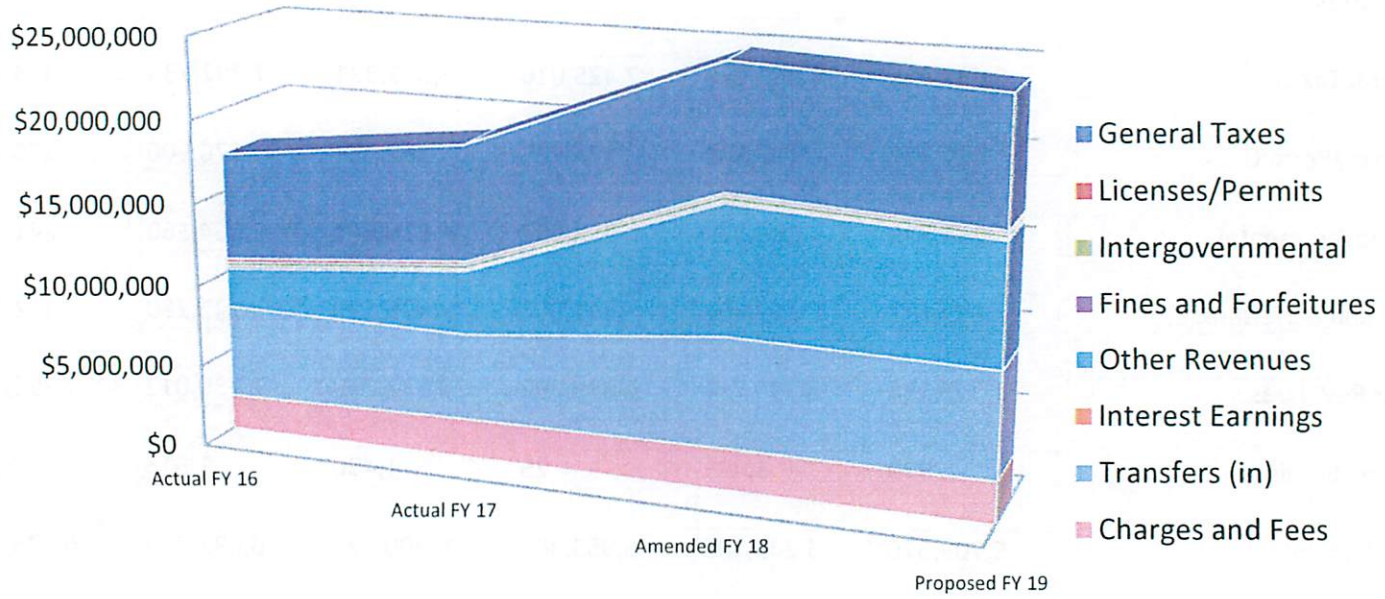
All Funds Summary	General Fund	Capital Fund	Special Revenue Fund	Insurance Fund	Culture and Recreation Fund	Public Safety Fund	CUA General Fund	CUA Special Revenue Fund	Total Funds
Revenues									
General Taxes	7,263,469	0	125,000	0	0	0	0	0	7,388,4
Licenses/Permits	175,400	0	0	0	0	0	0	0	175,4
Intergovernmental	138,500	0	103,000	0	0	0	0	0	241,5
Fines and Forfeitures	142,250	0	0	0	0	0	0	0	142,2
Other Revenues	89,293	1,028,000	2,006	2,000	549,415	26,275	119,161	5,479,600	7,295,7
Interest Earnings	2,500	20	1,098	0	0	0	0	0	3,6
Transfers (in)	230,000	2,917,647	523,235	979,814	129,588	7,500	0	1,537,532	6,325,3
Charges and Fees	0	29,250	23,600	52,804	6,000	0	2,420,119	0	2,531,7
Revenues	**8,041,412**	**3,974,917**	**777,939**	**1,034,618**	**685,003**	**33,775**	**2,539,280**	**7,017,132**	**24,104,6**
Expenditures									
Personal Services	2,660,724	0	296,221	0	306,829	0	711,041	482,890	4,457,7
Materials and Supplies	198,225	0	94,000	0	117,358	12,000	112,750	70,250	604,5
Services and Charges	495,280	40,000	195,285	977,339	226,250	12,000	314,500	1,237,159	3,497,8
Capital Outlay	0	1,021,054	41,500	2,500	35,000	74,926	130,000	5,005,000	6,309,9
Debt Service	0	2,362,788	126,750	0	0	0	0	136,597	2,626,
Transfers (out)	4,698,484	230,000	70,379	0	1,111	0	1,365,591	160,209	6,525,7
Expenditures	**8,052,714**	**3,653,842**	**824,135**	**979,839**	**686,547**	**98,926**	**2,633,882**	**7,092,105**	**24,021,**
Net Revenues	-11,302	321,075	-46,196	54,779	-1,544	-65,151	-94,602	-74,973	82,
Beginning Fund Balance	168,313	1,608,652	305,814	270,670	156,800	92,604	401,907	1,104,608	4,109,
Reserves	402,368	22,500	95,208	298,270	0	0	33,026	0	851,
Ending Fund Balance	**559,380**	**1,952,227**	**354,826**	**623,718**	**155,256**	**27,453**	**340,330**	**1,029,635**	**5,042,**

City of Choctaw, Oklahoma

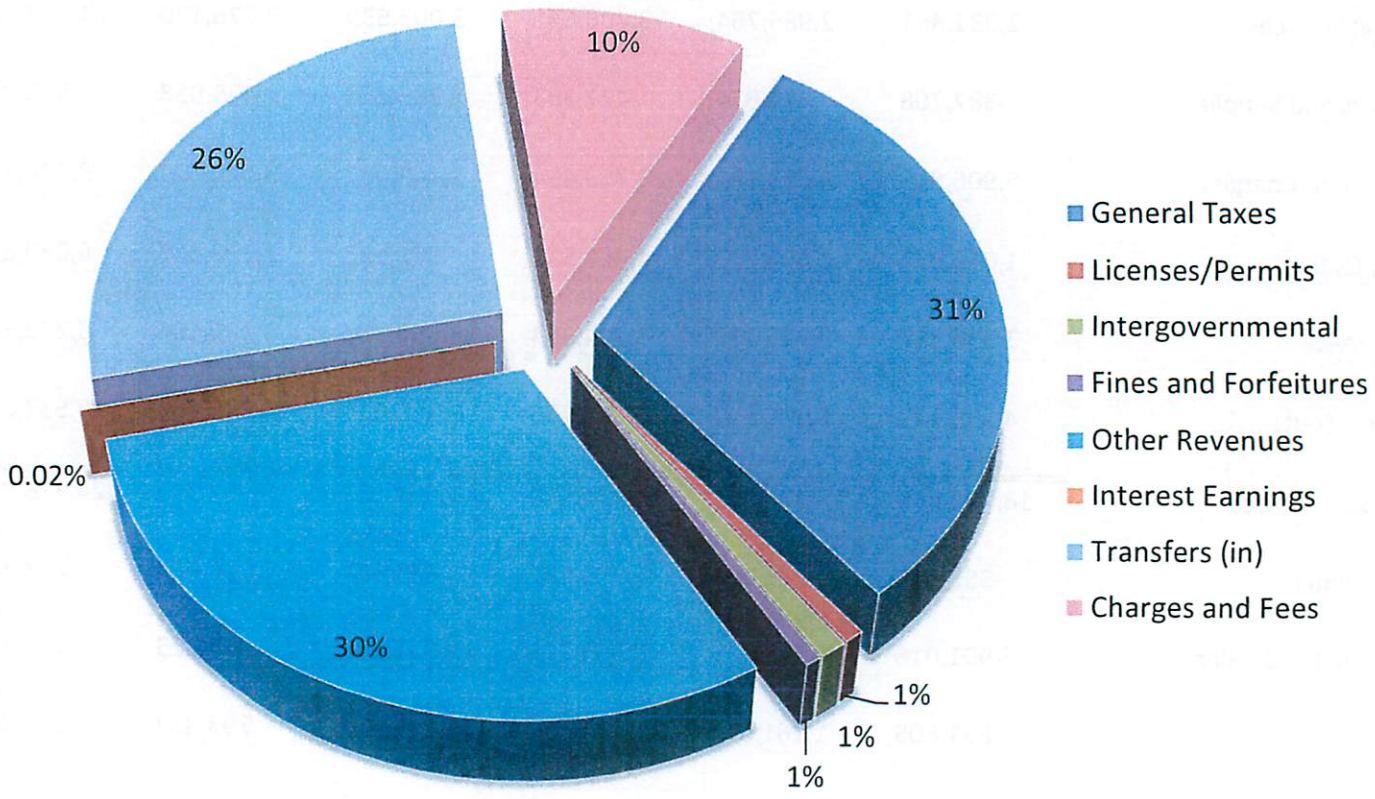
All Funds - Summary

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19
Revenues						
General Taxes	6,431,456	6,893,278	7,425,016	6,807,331	7,392,733	7,388,469
Licenses/Permits	221,727	190,889	174,725	162,367	176,900	175,400
Intergovernmental	252,828	256,479	258,687	230,848	264,560	241,500
Fines and Forfeitures	179,812	140,805	141,500	135,199	142,250	142,250
Other Revenues	2,390,153	3,895,734	7,879,292	2,532,739	7,730,012	7,295,749
Interest Earnings	979	3,435	25	1,430	1,615	3,618
Transfers (in)	5,709,570	5,249,108	5,953,409	5,900,224	6,631,770	6,325,317
Charges and Fees	2,096,339	2,366,254	2,467,057	2,263,841	2,531,114	2,531,773
Total Revenues	17,282,863	18,995,982	24,299,712	18,033,978	24,870,954	24,104,076
Expenditures						
Personal Services	2,931,881	2,985,764	3,706,641	3,003,539	3,676,170	4,457,704
Materials and Supplies	387,708	330,570	427,383	365,256	425,058	525,033
Services and Charges	5,906,895	4,453,191	3,753,494	3,149,037	3,520,529	3,506,314
Capital Outlay	1,016,953	1,452,773	1,429,512	971,533	1,203,512	6,080,821
Debt Service	3,396,287	3,325,120	3,204,354	2,680,759	3,196,104	3,273,585
Transfers (out)	4,596,742	5,526,599	6,638,736	6,380,011	6,735,962	6,532,826
Total Expenditures	18,236,466	18,074,017	19,160,120	16,550,135	18,757,335	24,376,283
Net Revenues	-953,603	921,965	5,139,592	1,483,842	6,113,618	-272,207
Beginning Fund Balance	5,901,016	6,218,525	7,535,795	12,631,105	3,906,025	4,109,367
Reserves	851,805	1,161,679	771,332	771,332	793,832	851,372
Deposit Liabilities	0	0	0	0	0	0
Ending Fund Balance	5,799,218	8,302,169	13,446,719	14,886,279	10,813,476	4,688,532

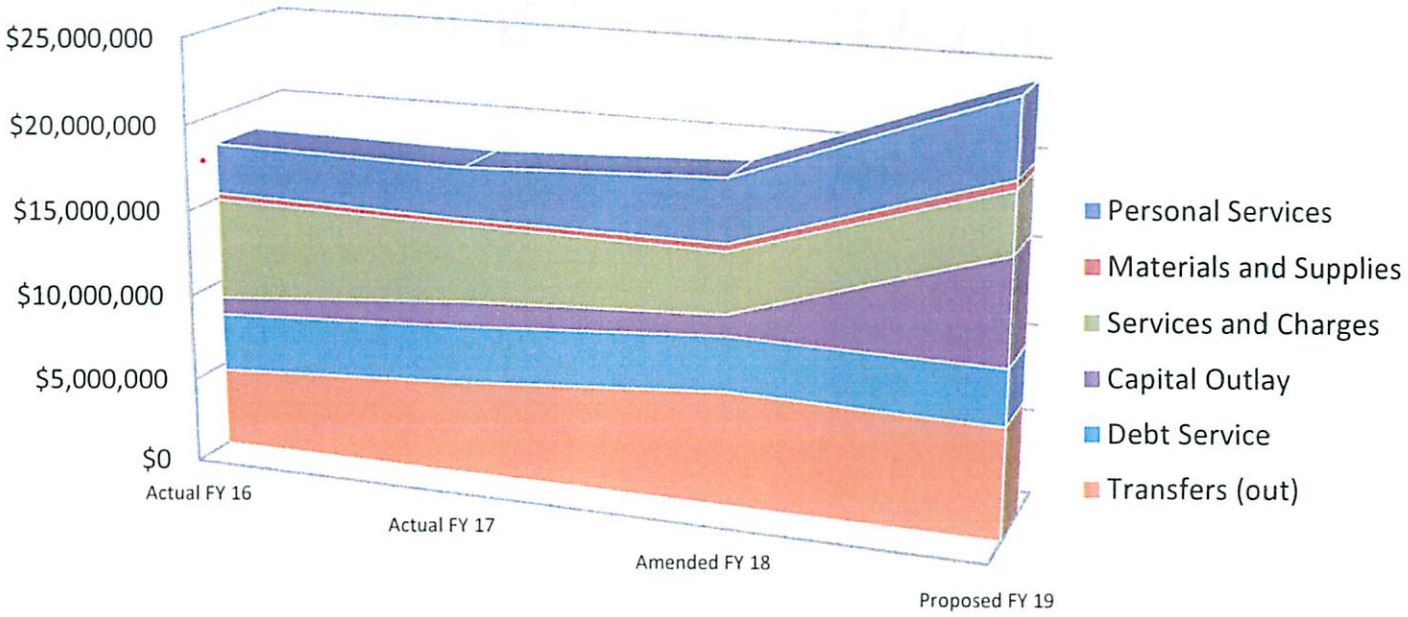
All Funds Revenues by Type - FY 15 to FY 19



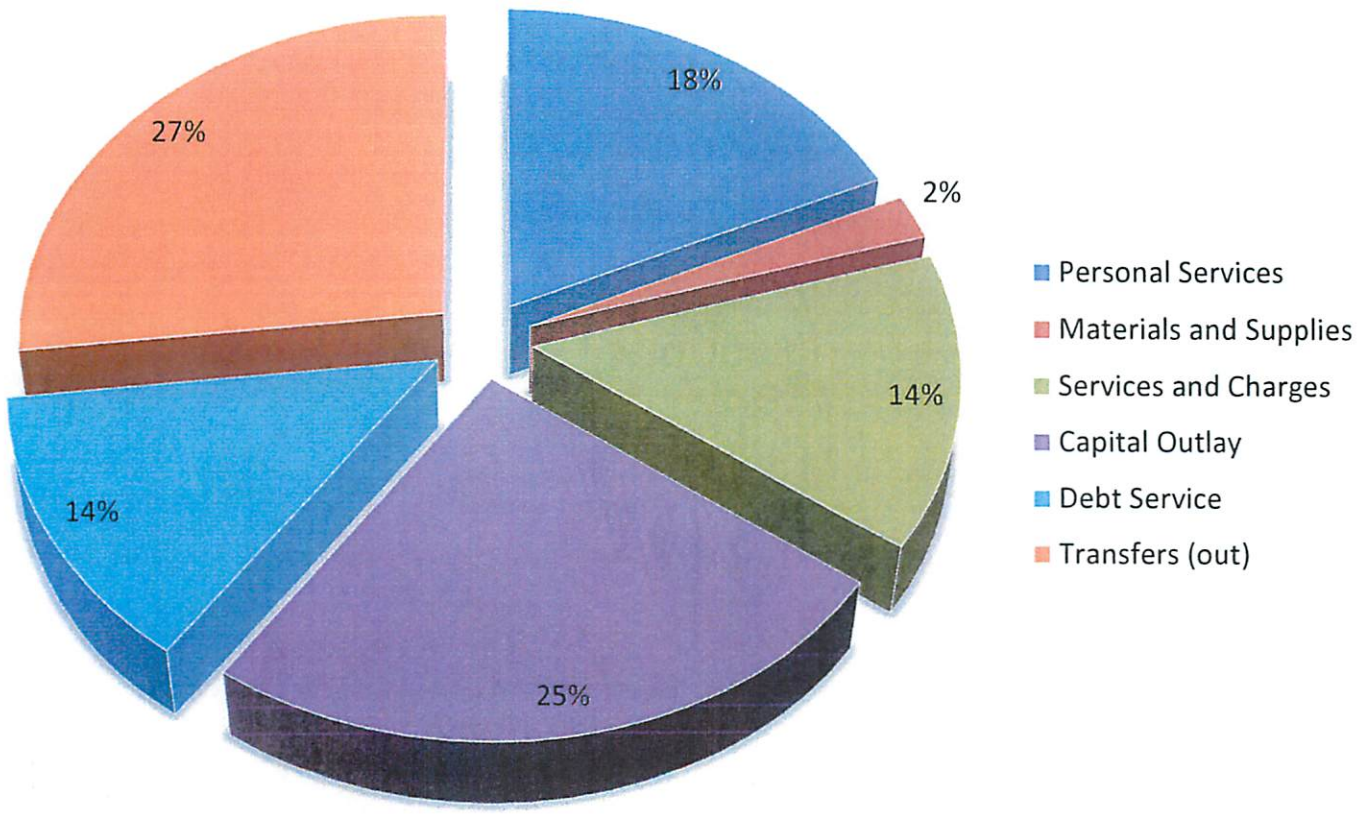
All Funds Revenue Sources - FY 19



All Funds Expenditures by Type - FY 15 to FY 19



All Funds Expenditures - FY 19



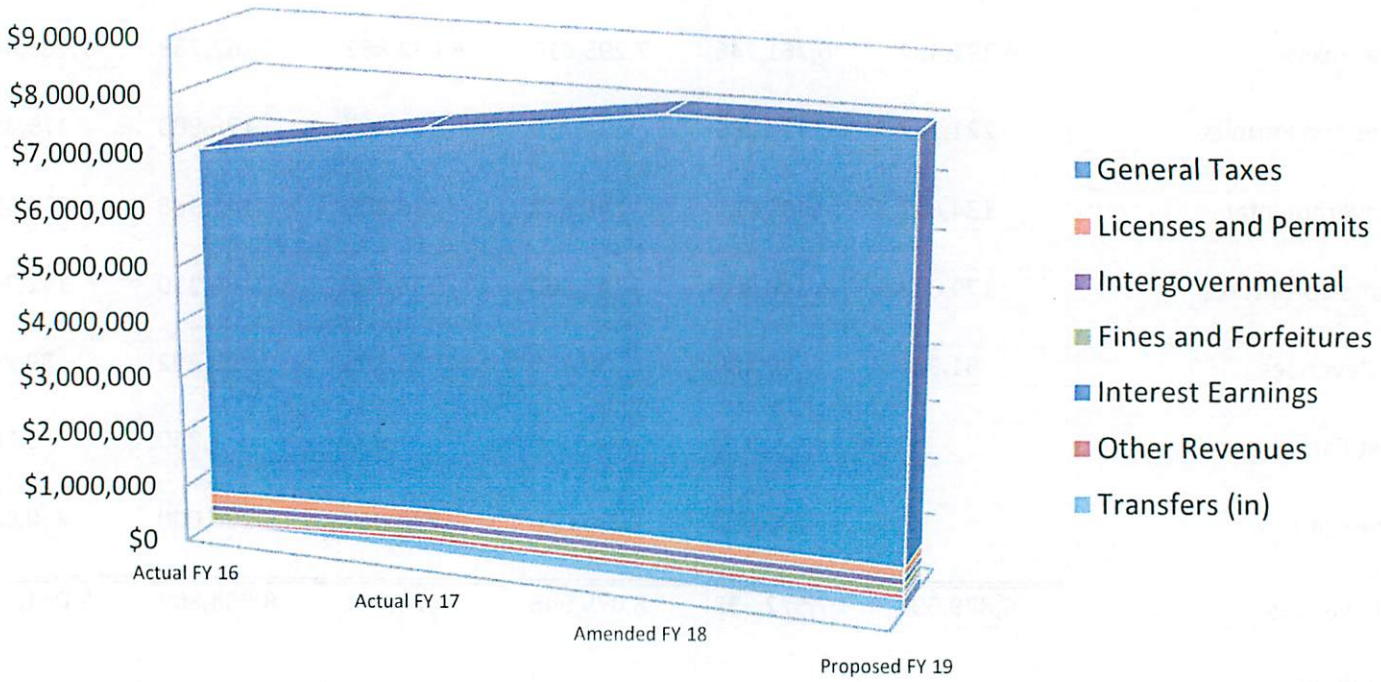
City General Funds

City of Choctaw, Oklahoma

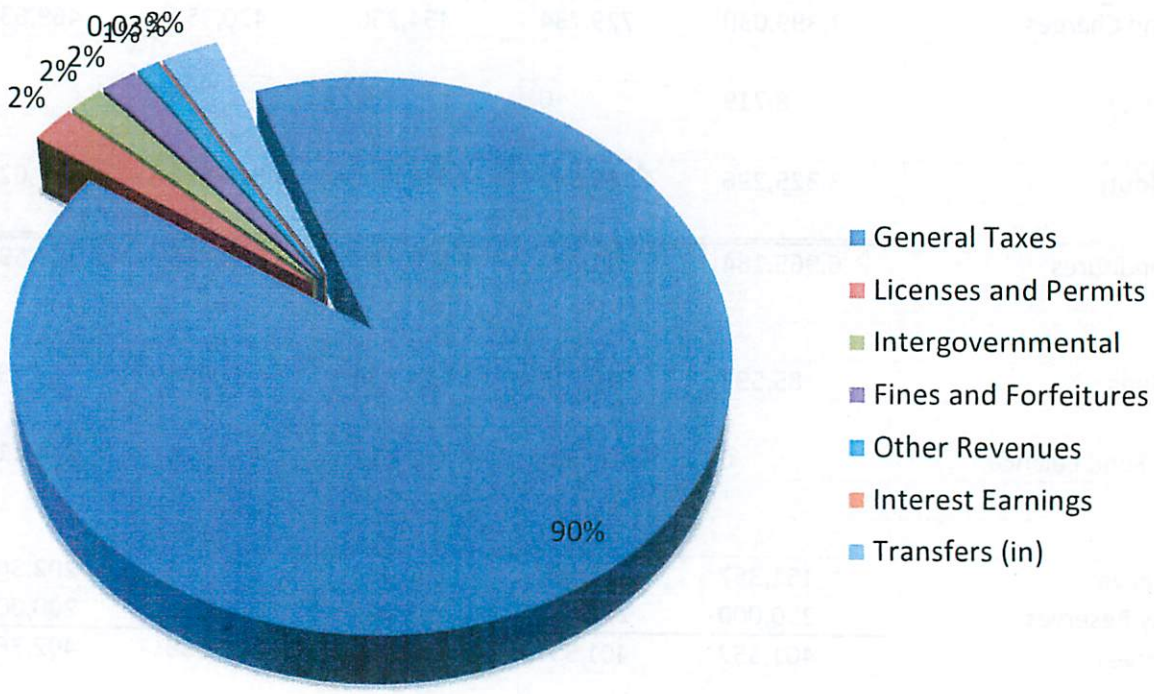
General Fund - Summary

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19
Revenues						
General Taxes	6,291,492	6,761,746	7,295,016	6,682,882	7,267,733	7,263,469
Licenses and Permits	221,727	190,889	174,725	162,367	176,900	175,400
Intergovernmental	134,627	139,689	145,532	120,498	141,366	138,500
Fines and Forfeitures	179,812	140,805	141,500	135,199	142,250	142,250
Other Revenues	51,934	89,209	89,175	94,735	95,292	89,293
Interest Earnings	0	0	0	630	1,260	2,500
Transfers (in)	0	200,000	230,000	230,000	230,000	230,000
Total Revenues	6,879,591	7,522,338	8,075,948	7,426,311	8,054,801	8,041,412
Expenditures						
Personal Services	2,003,104	2,131,543	2,504,036	1,995,635	2,413,783	2,660,724
Materials and Supplies	229,035	162,006	186,475	156,013	182,150	198,225
Services and Charges	1,399,030	729,734	454,250	420,352	469,638	503,780
Capital Outlay	8,719	0	0	0	0	0
Transfers (out)	3,325,296	4,188,539	4,956,027	4,816,616	5,056,027	4,693,746
Total Expenditures	6,965,184	7,211,822	8,100,788	7,388,616	8,121,598	8,056,476
Net Revenues	-85,593	310,516	-24,840	37,694	-66,796	-15,064
Beginning Fund Balance	0	150,306	459,811	434,971	235,110	168,313
Reserves						
Accrued Leave	151,357	151,357	202,368	202,368	202,368	202,368
Emergency Reserves	250,000	250,000	200,000	200,000	200,000	200,000
Total Reserves	401,357	401,357	402,368	402,368	402,368	402,368
Ending Fund Balance	315,764	862,179	837,339	875,033	570,682	555,618

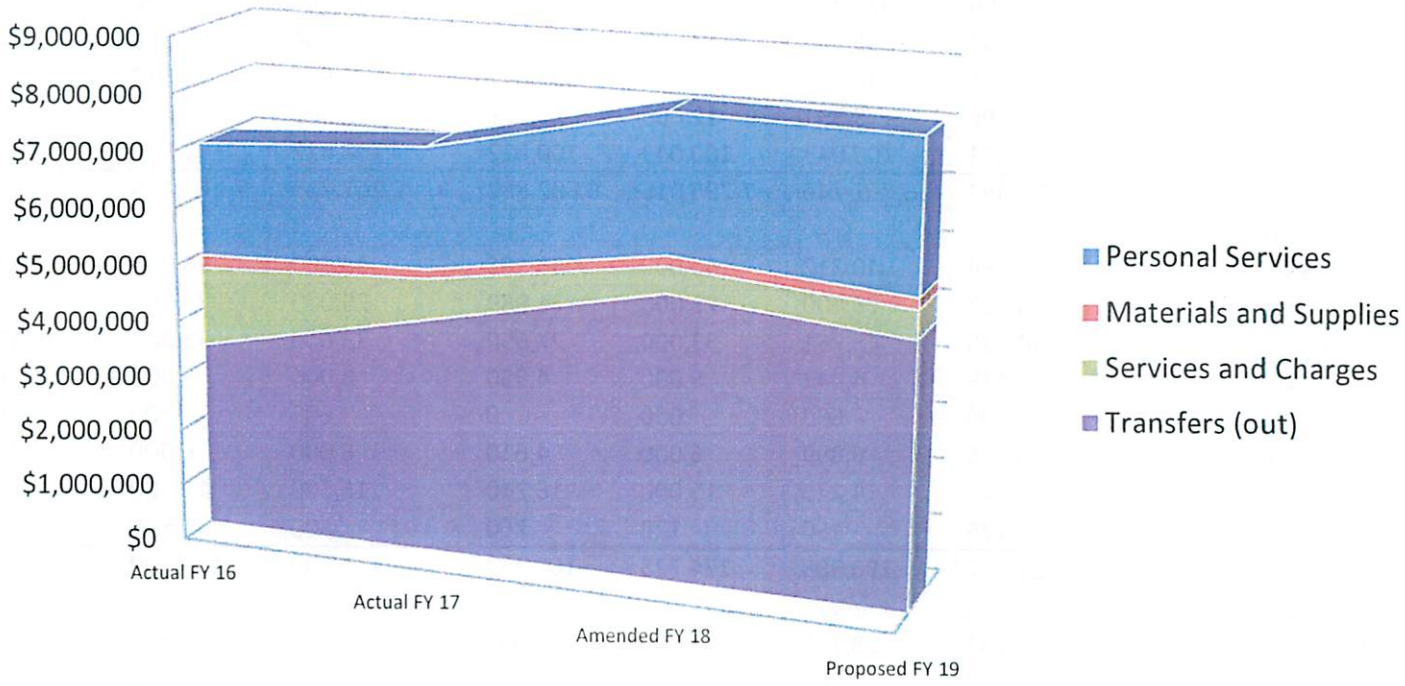
General Fund Revenues by Type - FY 15 to FY 19



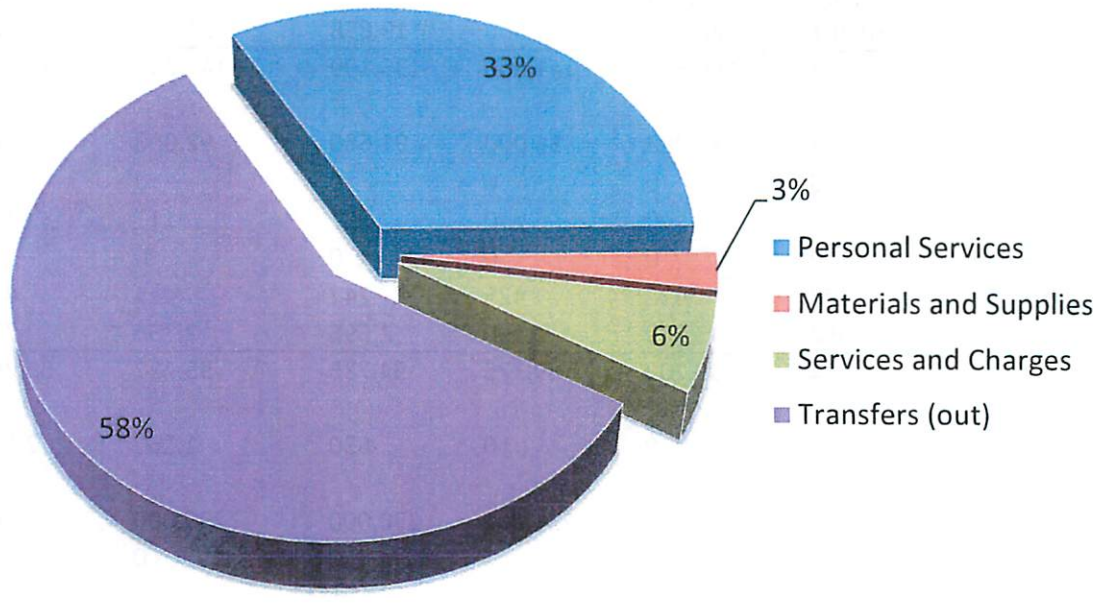
General Fund Revenue Sources - FY 19



General Fund Expenditures by Type - FY 15 to FY 19



General Fund Expenditures - FY 19



General Fund - Revenues - 10

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
General Taxes							
Sales Tax (4¼%)	5,609,647	5,994,239	6,363,969	5,819,700	6,350,000	6,350,000	0%
Use Tax (4¼%)	243,690	325,289	474,004	402,720	435,000	435,000	0%
Electric Franchise Tax	292,731	299,142	310,000	314,264	334,264	330,000	-1%
Gas Gross Receipts Tax	30,175	34,142	35,000	35,647	35,647	35,647	0%
Telephone Exchange Fee	8,798	8,891	12,000	9,728	12,000	12,000	0%
Cable TV Franchise Tax	106,451	100,043	100,043	100,822	100,822	100,822	0%
	6,291,492	6,761,746	7,295,016	6,682,882	7,267,733	7,263,469	0%
Licenses and Permits							
Inspection Fees	46,994	40,712	40,000	33,168	40,000	40,000	0%
Building Permits	103,052	76,600	75,000	74,989	75,000	75,000	0%
Business Permits/Licenses	40,230	45,761	33,000	27,650	33,000	33,000	0%
Construction Permits	6,075	6,042	5,000	4,950	5,000	5,000	0%
Oil and Gas Permits/Fees	600	600	600	0	600	600	0%
Miscellaneous Licenses/Permits	6,055	6,899	6,000	4,610	6,000	6,000	0%
Zoning Fees	18,547	14,125	15,000	16,240	16,500	15,000	-9%
Animal Fees	175	150	125	760	800	800	0%
	221,727	190,889	174,725	162,367	176,900	175,400	-1%
Intergovernmental							
Alcohol Beverage Tax	17,734	18,705	18,500	15,699	18,500	18,500	0%
Grant Funds	0	700	0	0	0	0	0%
Cigarette/Tobacco Tax	66,429	71,383	77,032	68,799	72,866	70,000	-4%
CNP Schools	50,464	48,901	50,000	36,000	50,000	50,000	0%
	134,627	139,689	145,532	120,498	141,366	138,500	-2%
Fines and Forfeitures							
Court Fines	143,105	114,872	115,000	110,009	115,000	115,000	0%
Court Fines: Juveniles	6,506	5,854	5,000	5,331	5,750	5,750	0%
Bond Forfeitures	30,201	20,079	21,500	19,858	21,500	21,500	0%
	179,812	140,805	141,500	135,199	142,250	142,250	0%
Other Revenues							
Miscellaneous	48,554	85,788	86,000	91,680	92,000	86,000	-7%
state.gov Online Fee	0	0	0	0	0	1	#DIV/0!
Oil Royalties	0	0	0	117	117	117	0%
Senior Nutrition Program Fees	0	0	0	0	0	0	0%
Police/Fire Report Fees	427	432	425	242	425	425	0%
State Building Permit Fee	2,952	2,989	2,750	2,696	2,750	2,750	0%
	51,934	89,209	89,175	94,735	95,292	89,293	-6%
Interest Earnings	0	0	0	630	1,260	2,500	0%
Transfers (in)	0	200,000	230,000	230,000	230,000	230,000	0%
Payroll Transfer	0	0	0	0	0	0	0%
Total Revenues	6,879,591	7,522,338	8,075,948	7,426,311	8,054,801	8,041,412	0%

General Fund - Expenditures - 10

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	1,747,382	1,863,954	2,179,972	1,742,067	2,089,719	2,311,199	11%
Fringe Benefits	255,722	267,589	324,064	253,568	324,064	349,525	8%
	2,003,104	2,131,543	2,504,036	1,995,635	2,413,783	2,660,724	10%
Materials and Supplies							
Office Supplies	17,900	12,264	16,000	13,703	16,000	17,100	7%
Operating Supplies	51,935	38,016	42,750	27,537	35,300	51,250	45%
Fleet Parts and Supplies	121,500	98,502	111,500	101,418	114,250	111,500	-2%
Repair/Maintenance Supplies	21,375	11,865	13,950	12,724	14,450	15,700	9%
Small Tools/Minor Equipment	16,325	1,359	2,275	632	2,150	2,675	24%
	229,035	162,006	186,475	156,013	182,150	198,225	9%
Services and Charges							
Miscellaneous	34,900	38,817	40,425	23,242	39,925	40,925	3%
Collection Agency Fees	8,000	1,326	3,000	1,500	2,000	3,000	50%
Utility Services	48,100	29,714	33,500	42,718	49,100	49,000	0%
Communications	53,000	49,423	54,250	52,995	57,500	65,300	14%
Advertising	9,650	3,556	6,000	5,312	6,000	6,000	0%
Printing and Binding	800	0	300	288	300	450	50%
Professional Services	1,051,000	418,932	118,000	114,921	116,750	114,850	-2%
Postage and Meter Service	4,550	5,539	6,250	3,654	6,250	6,250	0%
Travel and Training	31,316	10,741	18,250	16,468	18,000	21,940	22%
Contractual Services	101,850	121,851	114,900	107,269	112,900	124,440	10%
Fleet Services	17,250	32,414	33,750	32,394	34,850	36,000	3%
Senior Nutrition Program	0	0	0	438	438	0	0%
Jail Fees	10,000	2,822	5,000	3,708	5,000	6,500	30%
Repair/Maintenance Services	18,010	6,736	12,875	8,994	12,875	12,875	0%
Uniforms	9,500	6,875	7,750	6,451	7,750	7,750	0%
Election Expense	0	990	0	0	0	8,500	100%
Labor Negotiations	1,104	0	0	0	0	0	#DIV/0!
	1,399,030	729,734	454,250	420,352	469,638	503,780	7%

City of Choctaw, Oklahoma

General Fund - Expenditures - 10

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Capital Outlay							
Miscellaneous Equipment	8,719	0	0	0	0	0	0%
	8,719	0	0	0	0	0	0%
Transfers (out)							
Capital Improvement Fund							
Capital Projects (25% of 1 C)	165,818	163,347	279,135	255,874	279,135	373,529	34%
Dedicated Sales Tax	1,067,464	1,680,000	1,860,000	1,750,000	1,860,000	1,494,118	-20%
TIF Fund Transfer	855,091	955,588	966,996	951,275	966,996	966,996	0%
Community Development	60,000	60,000	60,000	55,000	60,000	60,000	0%
Insurance Fund							
Risk Management	71,169	72,218	60,050	59,935	60,050	55,400	-8%
Unemployment	877	3,009	0	0	0	0	#DIV/0!
Workers Compensation	125,549	98,747	107,411	107,411	107,411	107,486	0%
Health Insurance	355,268	419,647	496,570	496,570	496,570	459,864	-7%
Cultural & Recreation Fund							
Public Recreation (5% of 1 C)	36,706	41,732	49,827	45,675	49,827	52,294	5%
Landscaping (5% of 1 C)	48,941	47,448	49,827	45,675	49,827	52,294	5%
Golf Course	0	45,000	150,000	250,000	250,000	225,000	-10%
Bouse Sports Complex	0	0	25,000	0	25,000	25,000	0%
Salaries	0	0	0	0	0	0	0%
Street and Alley (27 % 1C)	208,446	249,200	498,270	456,866	498,270	448,235	-10%
Park Improvements (¼¢)	329,967	352,602	352,941	342,335	352,941	373,529	6%
	3,325,296	4,188,539	4,956,027	4,816,616	5,056,027	4,693,746	-7%
Total Expenditures	6,956,465	7,211,822	8,100,788	7,388,616	8,121,598	8,056,476	-1%
Net Revenues	-76,874	310,516	-24,840	37,694	-66,796	-15,064	-77%
Beginning Fund Balance	114,521	124,594	235,110	235,110	235,110	168,313	-100%
Reserves							
Accrued Leave	52,288	102,368	202,368	202,368	202,368	202,368	0%
Emergency Reserves	50,000	100,000	200,000	200,000	200,000	200,000	0%
Total Reserves	102,288	202,368	402,368	402,368	402,368	402,368	0%
Ending Fund Balance	326,962	637,478	612,638	675,172	570,682	555,618	-3%

General Fund - Administrative Services - 10-10

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	227,186	226,941	378,674	299,539	378,674	474,347	25%
Fringe Benefits	39,283	35,090	61,291	49,325	61,291	76,445	25%
	266,469	262,031	439,965	348,864	439,965	550,792	25%
Materials and Supplies							
Office Supplies	6,380	4,596	7,000	6,043	7,000	7,000	0%
Operating Supplies	124	190	500	218	500	500	0%
Fleet Parts and Supplies	7,077	5,911	7,000	4,241	7,000	7,000	0%
Repair/Maintenance Supplies	0	0	0	0	0	0	#DIV/0!
	13,580	10,697	14,500	10,503	14,500	14,500	0%
Services and Charges							
Miscellaneous	25,121	37,525	37,525	22,480	37,525	37,525	0%
Collection Agency Fees	0	0	0	0	0	0	0%
Utility Services	1,990	2,124	2,500	4,894	5,000	5,000	0%
Communications	13,135	14,068	14,500	14,200	15,000	16,500	10%
Advertising	4,110	3,556	4,000	3,705	4,000	4,000	0%
Professional Services	130	354	2,000	2,512	2,750	2,000	-27%
Postage and Meter Service	3,909	5,073	5,000	2,586	5,000	5,000	0%
Travel and Training	1,186	554	5,000	4,872	5,000	5,000	0%
Contractual Services	36,108	59,232	60,000	53,525	60,000	63,000	5%
Repair/Maintenance Services	0	0	0	0	0	0	0%
Uniforms	1,234	0	1,000	751	1,000	1,000	0%
	86,922	122,486	131,525	109,524	135,275	139,025	3%
Transfers (out)							
Insurance							
Risk Management	8,215	10,007	11,167	11,167	11,167	11,603	4%
Unemployment	132	466	0	0	0	0	#DIV/0!
Workers Compensation	18,894	15,303	16,135	16,135	16,135	16,135	0%
Health Insurance	39,032	50,078	72,588	72,588	72,588	89,038	23%
	66,273	75,854	99,890	99,890	99,890	116,776	17%
Total Expenditures	433,244	471,067	685,880	568,781	689,630	821,093	19%

General Fund - Development Services - 10-11

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	143,370	154,659	112,353	95,765	112,353	155,414	38%
Fringe Benefits	21,853	23,268	16,693	14,743	16,693	23,473	41%
	165,223	177,926	129,046	110,509	129,046	178,887	39%
Materials and Supplies							
Office Supplies	1,667	2,243	2,400	2,291	2,400	2,400	0%
Operating Supplies	1,899	1,912	2,000	2,238	2,300	2,000	-13%
Fleet Parts and Supplies	1,809	2,765	3,000	3,613	3,750	3,000	-20%
Repair/Maintenance Supplies	0	0	200	0	200	200	0%
Small Tools/Minor Equipment	1,490	1,017	1,500	597	1,500	1,900	27%
	6,865	7,938	9,100	8,739	10,150	9,500	-6%
Services and Charges							
Communications	2,093	2,330	2,500	4,547	5,000	9,800	96%
Advertising	475	0	2,000	1,607	2,000	2,000	0%
Professional Services	28,193	59,225	15,000	8,950	10,000	10,000	0%
Postage and Meter Service	235	127	750	568	750	750	0%
Travel and Training	3,359	3,811	5,000	4,701	5,000	5,000	0%
Contractual Services	3,893	23,787	10,000	652	2,500	2,500	0%
Repair/Maintenance Services	590	590	900	0	900	900	0%
	38,837	89,869	36,150	21,025	26,150	30,950	18%
Capital Outlay							
Miscellaneous Equipment	8,719	0	0	0	0	0	0%
	8,719	0	0	0	0	0	0%
Transfers (out)							
Insurance							
Risk Management	5,178	6,384	3,351	3,351	3,351	3,614	8%
Unemployment	79	250	0	0	0	0	#DIV/0!
Workers Compensation	11,365	8,190	4,733	4,733	4,733	4,733	0%
Health Insurance	33,374	35,393	19,699	19,699	19,699	29,374	49%
	49,996	50,217	27,783	27,783	27,783	37,721	36%
Total Expenditures	269,640	325,950	202,079	168,056	193,129	257,057	33%

General Fund - Municipal Court - 10-12

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	64,240	66,079	68,133	58,581	68,133	70,010	3%
Fringe Benefits	7,683	8,345	10,575	7,529	10,575	10,894	3%
	71,923	74,425	78,708	66,110	78,708	80,905	3%
Materials and Supplies							
Office Supplies	582	499	600	290	600	1,700	183%
Operating Supplies	0	1,954	2,000	313	1,000	2,500	150%
Small Tools/Minor Equipment	0	0	125	0	0	125	#DIV/0!
	582	2,453	2,725	603	1,600	4,325	170%
Services and Charges							
Collection Agency Fees	1,459	1,326	3,000	1,500	2,000	3,000	50%
Travel and Training	650	838	1,000	485	1,000	1,300	30%
Contractual Services	88	10	100	100	100	0	-100%
Jail Fees	4,326	2,822	5,000	3,708	5,000	6,500	30%
	6,524	4,996	9,100	5,793	8,100	10,800	33%
Transfers (out)							
Insurance							
Risk Management	1,857	1,985	1,705	1,705	1,705	1,582	-7%
Unemployment	31	101	0	0	0	0	#DIV/0!
Workers Compensation	4,372	3,309	2,886	2,886	2,886	2,886	0%
Health Insurance	4,535	4,943	5,255	5,255	5,255	5,351	2%
	10,795	10,338	9,846	9,846	9,846	9,819	0%
Total Expenditures	89,824	92,212	100,379	82,352	98,254	105,849	8%

General Fund - Fire Department - 10-13

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	336,480	358,456	473,003	396,129	454,684	467,055	3%
Fringe Benefits	52,159	54,378	71,247	60,953	71,247	70,777	-1%
	388,639	412,834	544,250	457,083	525,931	537,833	2%
Materials and Supplies							
Office Supplies	910	1,541	2,500	2,079	2,500	2,500	0%
Operating Supplies	5,854	6,650	8,000	6,046	8,000	14,500	81%
Fleet Parts and Supplies	26,690	26,328	35,000	30,748	35,000	35,000	0%
Repair/Maintenance Supplies	3,231	2,829	4,000	3,496	4,000	5,500	38%
Small Tools/Minor Equipment	289	242	300	0	300	300	0%
	36,975	37,590	49,800	42,368	49,800	57,800	16%
Services and Charges							
Miscellaneous	509	368	800	470	800	800	0%
Utility Services	2,726	3,195	6,000	10,573	10,600	10,500	-1%
Communications	6,477	6,490	7,000	6,793	7,000	7,000	0%
Travel and Training	3,752	3,316	4,000	3,972	4,000	6,000	50%
Contractual Services	1,743	1,843	2,300	1,800	2,300	2,300	0%
Fleet Services	7,848	27,731	27,750	25,319	27,750	30,000	8%
Repair/Maintenance Services	5,118	4,845	8,000	7,504	8,000	8,000	0%
	28,173	47,789	55,850	56,430	60,450	64,600	7%
Transfers (out)							
Insurance							
Risk Management	9,252	11,792	12,426	12,426	12,426	10,877	-12%
Unemployment	157	541	0	0	0	0	#DIV/0!
Workers Compensation	22,468	17,761	19,960	19,960	19,960	19,960	0%
Health Insurance	76,164	82,909	126,245	126,245	126,245	104,759	-17%
	108,041	113,003	158,631	158,631	158,631	135,596	-15%
Total Expenditures	561,828	611,215	808,531	714,512	794,812	795,829	0%

General Fund - Fleet Services - 10-14

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	29,993	31,601	34,099	33,657	34,099	35,353	4%
Fringe Benefits	4,370	4,612	6,956	5,010	6,956	7,259	4%
	34,364	36,213	41,055	36,421	41,055	42,612	4%
Materials and Supplies							
Fleet Parts and Supplies	53	0	1,500	918	1,000	1,500	50%
Repair/Maintenance Supplies	2,381	2,684	3,000	3,106	3,500	3,000	-14%
	2,434	2,684	4,500	3,000	4,500	4,500	0%
Services and Charges							
Repair/Maintenance Services	0	0	500	500	500	500	0%
Uniforms	3,159	4,646	4,250	4,075	4,250	4,250	0%
	3,159	4,646	4,750	3,724	4,750	4,750	0%
Transfers (out)							
Insurance							
Risk Management	753	957	831	831	831	854	3%
Unemployment	14	48	0	0	0	0	#DIV/0!
Workers Compensation	2,041	1,580	2,046	2,046	2,046	2,121	4%
Health Insurance	9,482	11,315	6,622	6,622	6,622	6,743	2%
	12,290	13,900	9,499	9,499	9,499	9,719	2%
Total Expenditures	52,247	57,443	59,804	52,644	59,804	61,581	3%

City of Choctaw, Oklahoma

General Fund - General Government - 10-15

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	15,303	15,407	15,303	12,752	15,303	15,303	0%
Fringe Benefits	1,079	1,102	1,171	976	1,171	1,171	0%
	16,382	16,510	16,474	13,728	16,474	16,474	0%
Materials and Supplies							
Operating Supplies	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Services and Charges							
Miscellaneous	0	105	100	42	100	100	0%
Communications	1,127	741	1,000	755	1,000	1,000	0%
Advertising	0	0	0	0	0	0	0%
Professional Services	1,378,023	358,835	100,000	102,465	103,000	100,000	-3%
Travel and Training	35	1,128	1,250	0	500	500	0%
Contractual Services	2,394	390	500	0	0	500	#DIV/0!
Election Expense	0	990	0	0	0	8,500	100%
Labor Negotiations	7,735	0	0	0	0	0	#DIV/0!
	1,389,315	362,189	102,850	103,262	104,600	110,600	6%
Transfers (out)							
Capital Improvement Fund							
Capital Projects	165,818	163,347	279,135	255,874	279,135	373,529	34%
Dedicated Sales Tax	1,067,464	1,680,000	1,860,000	1,750,000	1,860,000	1,494,118	-20%
TIF Fund Transfer	855,091	955,588	966,996	951,275	966,996	966,996	0%
Community Development	60,000	60,000	60,000	55,000	60,000	60,000	0%
Insurance							
Risk Management	19,715	9,606	2,297	2,297	2,297	2,094	-9%
Unemployment	7	22	0	0	0	0	#DIV/0!
Workers Compensation	971	715	604	604	604	604	0%
Health Insurance	0	0	0	0	0	0	0%
Cultural & Recreation Fund							
Public Recreation	36,706	41,732	49,827	45,675	49,827	52,294	4%
Landscaping	48,941	47,448	49,827	45,675	49,827	52,294	5%
Bouse Sports Complex	0	0	25,000	0	25,000	25,000	
Golf Course	0	45,000	150,000	250,000	250,000	225,000	
Street and Alley	208,446	249,200	498,270	456,866	498,270	448,235	-10%
Park Improvements (¼¢)	329,967	352,602	352,941	342,335	352,941	373,529	6%
	2,793,126	3,605,261	4,294,897	4,155,601	4,394,897	4,073,694	-7%
Total Expenditures	4,198,822	3,983,959	4,414,221	4,272,591	4,515,971	4,200,768	-7%

General Fund - Parks Department - 10-17

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	163,412	190,730	198,602	157,107	198,602	191,414	-4%
Fringe Benefits	22,267	25,463	25,285	19,111	25,285	27,505	9%
	185,679	216,193	223,887	176,218	223,887	218,919	-2%
Materials and Supplies							
Operating Supplies	1,347	2,412	2,750	3,264	3,500	2,750	-21%
Fleet Parts and Supplies	14,427	13,640	15,000	16,831	17,500	15,000	-14%
Repair/Maintenance Supplies	4,907	6,185	6,500	6,122	6,500	6,500	0%
Small Tools/Minor Equipment	103	100	250	0	250	250	0%
	20,784	22,336	24,500	26,217	27,750	24,500	-12%
Services and Charges							
Miscellaneous	6,450	819	1,500	250	1,500	1,500	0%
Utility Services	14,526	14,928	17,500	14,187	17,500	17,500	0%
Contractual Services	8,336	8,821	9,000	13,818	9,000	9,000	0%
Fleet Services	0	1,625	0	0	0	0	
Repair/Maintenance Services	0	833	1,750	0	1,750	1,750	0%
Uniforms	1,951	2,230	2,500	1,625	2,500	2,500	0%
	31,262	29,257	32,250	29,880	32,250	32,250	0%
Transfers (out)							
Insurance							
Risk Management	4,887	6,356	5,403	5,403	5,403	4,542	-16%
Unemployment	72	293	0	0	0	0	#DIV/0!
Workers Compensation	10,305	9,611	8,211	8,211	8,211	8,211	0%
Health Insurance	29,015	31,843	52,705	52,705	52,705	44,653	-15%
	44,279	48,103	66,319	66,319	66,319	57,406	-13%
Total Expenditures	282,004	315,889	346,956	298,634	350,206	333,074	-5%

General Fund - Police Department - 10-18

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	767,398	820,081	899,805	688,535	827,871	902,303	9%
Fringe Benefits	107,028	115,331	130,846	95,922	130,846	132,000	1%
	874,426	935,411	1,030,651	784,457	958,717	1,034,304	8%
Materials and Supplies							
Office Supplies	3,360	3,385	3,500	3,000	3,500	3,500	0%
Operating Supplies	13,186	24,897	27,500	15,458	20,000	29,000	45%
Fleet Parts and Supplies	49,256	49,859	50,000	45,065	50,000	50,000	0%
Repair/Maintenance Supplies	566	168	250	0	250	500	100%
Small Tools/Minor Equipment	0	0	100	35	100	100	0%
	66,367	78,308	81,350	63,558	73,850	83,100	13%
Services and Charges							
Miscellaneous	934	0	500	0	0	1,000	#DIV/0!
Utility Services	10,148	9,026	1,500	7,882	10,000	10,000	0%
Communications	24,287	24,151	27,500	24,950	27,500	29,000	5%
Advertising	0	0	0	0	0	0	0%
Printing and Binding	300	0	300	288	300	450	50%
Professional Services	522	518	1,000	995	1,000	2,850	185%
Postage and Meter Service	346	339	500	500	500	500	0%
Travel and Training	2,281	1,094	2,000	2,439	2,500	4,140	66%
Contractual Services	31,107	25,241	30,000	35,249	36,000	44,140	23%
Fleet Services	6,357	4,682	6,000	7,075	7,100	6,000	-15%
Repair/Maintenance Services	0	0	1,000	542	1,000	1,000	0%
	76,283	65,050	70,300	79,919	85,900	99,080	15%
Transfers (out)							
Insurance							
Risk Management	21,227	25,032	22,755	22,755	22,755	20,041	-12%
Unemployment	385	1,288	0	0	0	0	#DIV/0!
Workers Compensation	55,133	42,278	52,836	52,836	52,836	52,836	0%
Health Insurance	163,666	203,166	213,456	213,456	213,456	179,945	-16%
	240,411	271,764	289,047	289,047	289,047	252,822	-13%
Total Expenditures	1,257,487	1,350,534	1,471,348	1,216,981	1,407,514	1,469,306	4%

General Fund - Senior Center - 10-19

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Materials and Supplies							
Office Supplies	0	0	0	0	0	0	0%
Repair/Maintenance Supplies	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Services and Charges							
Utility Services	435	440	6,000	5,183	6,000	6,000	0%
Communications	1,515	1,643	1,750	1,750	2,000	2,000	0%
Contractual Services	2,142	2,527	3,000	2,126	3,000	3,000	0%
Senior Nutrition Program	0	0	0	438	438	0	0%
Repair/Maintenance Services	0	467	725	448	725	725	0%
	4,091	5,078	11,475	9,944	12,163	11,725	-4%
Transfers (out)							
Insurance							
Risk Management	85	99	115	0	115	193	68%
	85	99	115	0	115	193	68%
Total Expenditures	4,176	5,177	11,590	9,944	12,278	11,918	-3%

Capital Funds

Capital Improvement Fund

Subdivision Capital Fund

Park Capital Fund

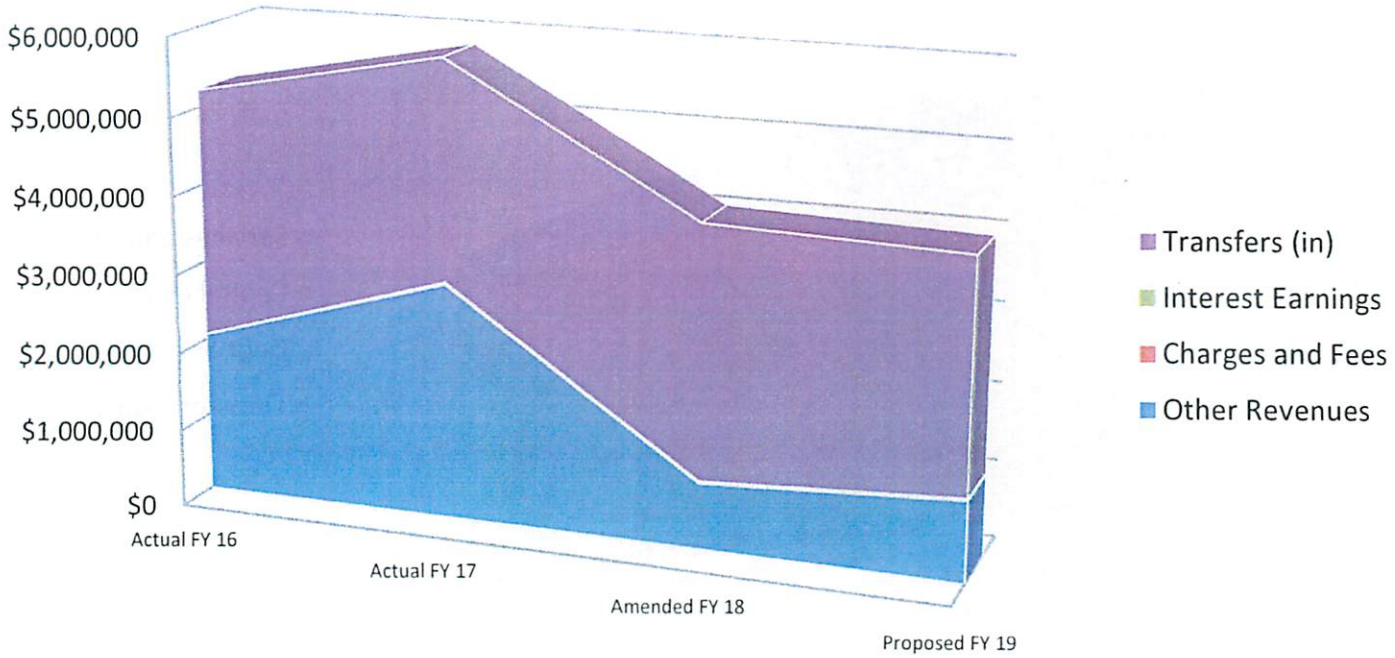
Veterans Memorial Fund

Siren Capital Fund

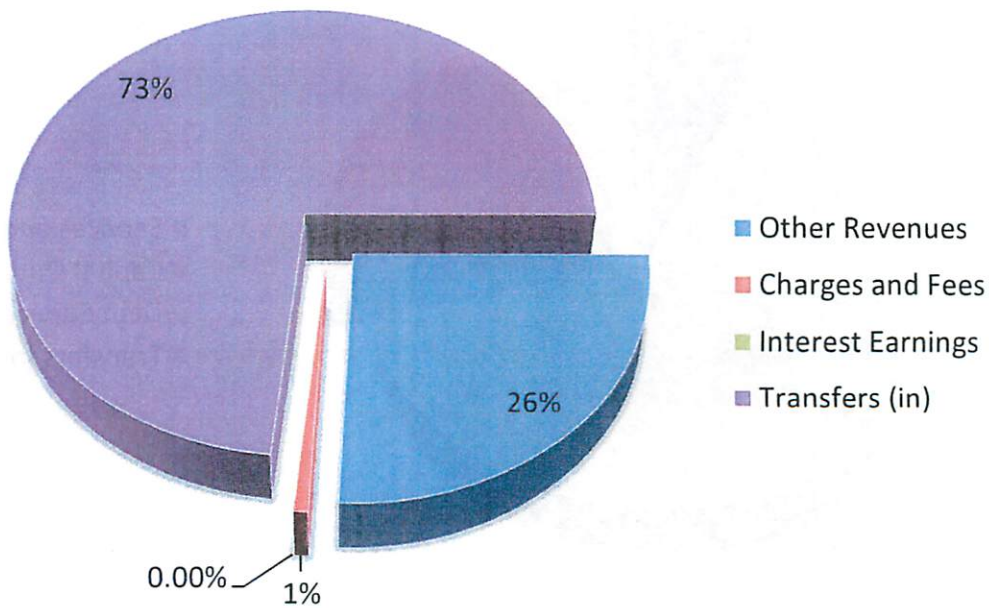
Dedicated Sales Tax Fund

Markets at Choctaw – TIF Fund

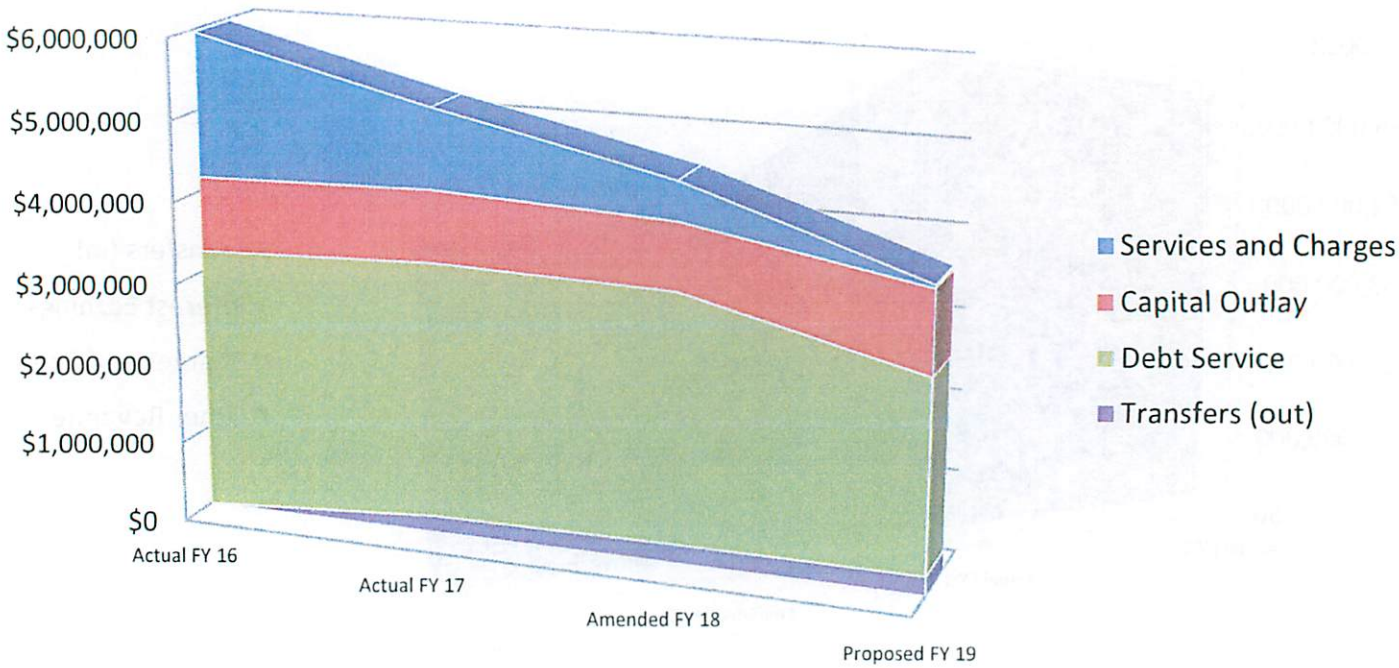
Capital Improvement Fund Revenues by Type - FY 15 to FY 19



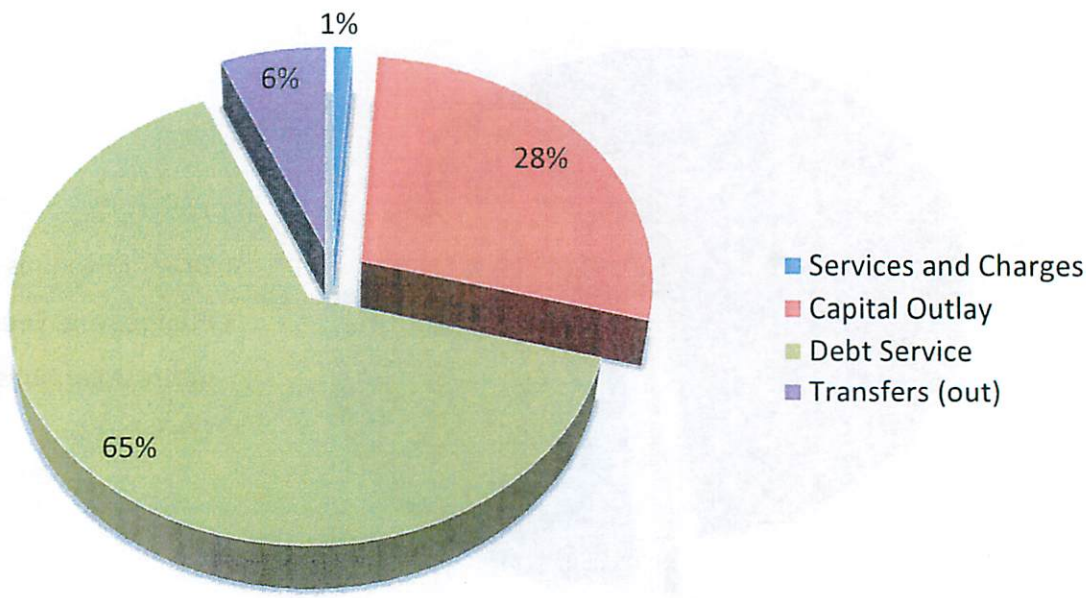
Capital Improvement Fund Revenue Sources - FY 19



Capital Improvement Fund Expenditures by Type - FY 15 to FY 19



Capital Improvement Fund Expenditures - FY 19



City of Choctaw, Oklahoma

Capital Improvement Fund - Summary

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19
Revenues						
Other Revenues	2,060,200	3,006,132	1,558,618	414,278	842,278	1,028,000
Charges and Fees	5,463	25,765	23,406	27,530	29,250	29,250
Interest Earnings	975	3,431	23	14	23	20
Transfers (in)	3,154,008	2,798,936	3,106,131	2,977,149	3,190,410	2,917,647
Total Revenues	5,220,646	5,834,263	4,688,178	3,418,970	4,061,961	3,974,917
Expenditures						
Services and Charges	1,786,314	996,010	475,000	431,857	475,000	40,000
Capital Outlay	921,635	879,280	1,054,891	652,048	817,914	1,021,054
Debt Service	3,255,061	3,167,104	3,069,354	2,554,009	3,069,354	2,362,788
Transfers (out)	0	200,000	230,000	230,000	230,000	230,000
Total Expenditures	5,963,010	5,242,395	4,829,245	3,867,915	4,592,268	3,653,842
Net Revenues	-742,364	591,869	-141,067	-448,944	-530,307	321,075
Beginning Fund Balance	4,183,932	4,332,946	5,300,655	5,159,588	2,161,458	1,608,652
Reserves	0	375,840	0	0	22,500	22,500
Ending Fund Balance	3,441,568	5,300,655	5,159,588	4,710,644	1,653,652	1,952,227

City of Choctaw, Oklahoma

Capital Improvement Fund - Revenues - 20

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
					6		
Other Revenues							
Reimbursements	3,748	843	0	0	0	0	#DIV/0!
Note Proceeds	0	0	0	0	0	0	0%
Surplus Sales	896	363	2,665	3,333	3,333	0	-100%
Fees in Lieu of Park Land	0	5,311	5,945	5,945	5,945	0	0%
Miscellaneous	70,627	327	8	5,000	5,000	0	-100%
Loan Proceeds	1,211,576	750,000	400,000	400,000	400,000	0	-100%
2010 and 2006 Bond Proceeds	0	461,576	0	0	0	0	0%
Ad Valorem Tax - TIF	373,112	406,854	400,000	0	428,000	428,000	100%
Land Sales	0	1,380,858	750,000	0	0	600,000	100%
2012 Bond Proceeds	400,241	0	0	0	0	0	#DIV/0!
2013 Bond Proceeds	0	0	0	0	0	0	0%
2014 Bond Proceeds	0	0	0	0	0	0	0%
	2,060,200	3,006,132	1,558,618	414,278	842,278	1,028,000	22%
Charges and Fees							
Development Fees	2,863	23,740	21,000	25,905	27,500	27,500	0%
Siren Fees	2,600	2,025	2,406	1,625	1,750	1,750	0%
	5,463	25,765	23,406	27,530	29,250	29,250	0%
Interest Earnings	975	3,431	23	14	23	20	-15%
Transfers (in)	3,154,008	2,798,936	3,106,131	2,977,149	3,190,410	2,917,647	-9%
Total Revenues	5,220,646	5,834,263	4,688,178	3,418,970	4,061,961	3,974,917	-2%
Net Revenues	-742,364	591,869	-141,067	-448,944	-530,307	321,075	-161%
Beginning Fund Balance	4,183,932	4,332,946	5,300,655	5,159,588	2,161,458	1,608,652	-26%
Reserve Fund	0	375,840	0	0	0	22,500	0%
Ending Fund Balance	3,441,568	5,300,655	5,159,588	4,710,644	1,631,152	1,952,227	20%

City of Choctaw, Oklahoma

Capital Improvement Fund - Expenditures - 20

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Services and Charges							
Auction Fees	1,500	0	0	0	0	0	0%
Miscellaneous	0	0	0	0	0	0	0%
Professional Services	368,515	237,957	45,000	19,857	45,000	0	100%
Contractual Services	1,416,299	758,053	430,000	412,000	430,000	40,000	-91%
	1,786,314	996,010	475,000	431,857	475,000	40,000	-92%
Capital Outlay							
Machinery and Equipment	94,180	33,867	109,758	103,804	112,650	148,750	32%
Furniture and Fixtures	0	2,243	0	0	0	0	100%
Vehicles	32,850	3,500	0	0	0	45,000	#DIV/0!
Office/Electronic Equipment	0	2,674	53,981	46,579	46,981	108,500	100%
Other Improvements	794,605	836,996	891,152	501,666	658,283	718,804	9%
Road Improvements	0	0	0	0	0	0	
	921,635	879,280	1,054,891	652,048	817,914	1,021,054	25%
Debt Service							
Vehicles	97,722	93,274	88,783	75,800	88,783	32,217	-64%
Principal and Interest	3,157,339	3,073,831	2,980,571	2,478,209	2,980,571	2,330,571	-22%
	3,255,061	3,167,104	3,069,354	2,554,009	3,069,354	2,362,788	-23%
Transfers (out)							
Town Square/TIF District	0	0	0	0	0	0	#DIV/0!
General Fund	0	200,000	230,000	230,000	230,000	230,000	0%
Street and Alley	0	0	0	0	0	0	#DIV/0!
CUA WWTP Reimbursements	0	0	0	0	0	0	0%
	0	200,000	230,000	230,000	230,000	230,000	0%
Capital Fund Total	5,963,010	5,242,395	4,829,245	3,867,915	4,592,268	3,653,842	-20%

City of Choctaw, Oklahoma

Capital Improvement Fund - Projects - 20-21

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Services and Charges							
Auction Fees	1,500	0	0	0	0	0	0%
	1,500	0	0	0	0	0	0%
Capital Outlay							
Machinery and Equipment							
Fire	62,929	14,198	5,150	5,150	5,150	49,250	856%
General Government	5,020	15,700	7,500	0	7,500	7,000	-7%
Police	16,385	0	0	0	0	0	#DIV/0!
Public Works	9,846	1,550	49,110	50,460	51,000	38,000	-25%
Parks & Recreation	0	0	0	0	0	8,500	#DIV/0!
Golf Course	0	2,420	47,998	48,194	49,000	46,000	-6%
	94,180	33,867	109,758	103,804	112,650	148,750	32%
Furniture and Fixtures							
Fire	0	0	0	0	0	0	100%
General Government	0	2,243	0	0	0	0	0%
	0	2,243	0	0	0	0	100%
Vehicles							
Fire	0	0	0	0	0	0	0%
General Government	0	0	0	0	0	0	0%
Police	0	0	0	0	0	0	0%
Public Works	32,850	3,500	0	0	0	45,000	#DIV/0!
	32,850	3,500	0	0	0	45,000	#DIV/0!
Office/Electronic Equipment							
Fire	0	0	0	0	0	8,500	0%
General Government	0	2,194	20,000	12,597	13,000	100,000	100%
Police	0	0	0	0	0	0	0%
Public Works	0	0	0	0	0	0	0%
Golf Course	0	480	33,981	33,981	33,981	0	0%
	0	2,674	53,981	46,579	46,981	108,500	100%
Other Improvements							
Fire	0	0	0	0	0	0	0%
General Government	0	0	45,000	40,090	45,000	0	0%
Police	3,150	0	0	0	0	15,000	#DIV/0!
Public Works	0	0	0	0	0	0	0%
	3,150	0	45,000	40,090	45,000	15,000	-67%
Debt Service							
Vehicles	97,722	93,274	88,783	75,800	88,783	32,217	-64%
	97,722	93,274	88,783	75,800	88,783	32,217	-64%
Total Expenditures	229,402	135,558	297,522	266,272	293,414	349,467	19%

City of Choctaw, Oklahoma

Capital Improvement Fund - Projects - 20-21

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenue							
Reimbursements	3,748	843	0	0	0	0	#DIV/0!
Note Proceeds	0	0	0	0	0	0	0%
Surplus Sales	896	363	2,665	3,333	3,333	0	-100%
	4,644	1,206	2,665	3,333	3,333	0	-100%
Transfers (In)							
Capital Projects (25% of 1¢)	165,818	163,347	279,135	255,874	279,135	373,529	34%
	165,818	163,347	279,135	255,874	279,135	373,529	34%
Total Revenues	170,462	164,553	281,800	259,206	282,468	373,529	32%
Net Revenues	-58,940	28,995	-15,722	-7,066	-10,946	24,062	-320%
Beginning Fund Balance	62,379	3,439	17,434	17,434	17,434	6,488	-63%
Reserves	0	0	10,000	10,000	10,000	15,000	50%
Reserves for Bunker Gear	0	0	5,000	5,000	5,000	7,500	50%
Ending Fund Balance	3,439	32,434	1,712	10,368	6,488	8,050	24%

City of Choctaw, Oklahoma

Capital Improvement Fund - Subdivision Capital - 20-22

Revenues	Actual FY 2015-16	Budget FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Charges and Fees							
Development Fees	2,863	23,740	21,000	25,905	27,500	27,500	0%
	2,863	23,740	21,000	25,905	27,500	27,500	0%
Total Revenues	2,863	23,740	21,000	25,905	27,500	27,500	0%
Expenditures							
Capital Outlay							
Other Improvements	0	20,484	30,000	29,046	30,000	30,000	0%
Miscellaneous	0	0	0	0	0	0	#DIV/0!
	0	20,484	30,000	29,046	30,000	30,000	0%
Total Expenditures	0	20,484	30,000	29,046	30,000	30,000	0%
Net Revenues	2,863	3,257	-9,000	-3,141	-2,500	-2,500	0%
Beginning Fund Balance	41,329	44,192	47,449	47,449	47,449	44,949	-5%
Ending Fund Balance	44,192	47,449	38,449	44,308	44,949	42,449	-6%

City of Choctaw, Oklahoma

Capital Improvement Fund - Park Capital - 20-23

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenues							
Fees in Lieu of Park Land	0	5,311	5,945	5,945	5,945	0	0%
Parks Grant	0	0	50,000	0	37,050	50,000	0%
	0	5,311	55,945	5,945	42,995	50,000	0%
Transfers (in)							
	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Revenues	0	5,311	55,945	5,945	42,995	50,000	0%
Expenditures							
Capital Outlay							
Other Improvements	0	25,057	50,000	34,844	50,000	50,000	0%
	0	25,057	50,000	34,844	50,000	50,000	0%
Total Expenditures	0	25,057	50,000	34,844	50,000	50,000	0%
Net Revenues	0	-19,746	5,945	-28,899	-7,005	0	0%
Beginning Fund Balance	67,211	67,211	47,465	47,465	47,465	40,460	-15%
Ending Fund Balance	67,211	47,465	53,410	18,566	40,460	40,460	0%

City of Choctaw, Oklahoma

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

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenues							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Revenues	0	0	0	0	0	0	0%
Expenditures							
Capital Outlay							
Other Improvements	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenditures	0	0	0	0	0	0	0%
Net Revenues	0	0	0	0	0	0	0%
Beginning Fund Balance	-213	-213	-213	-213	-213	-213	0%
Ending Fund Balance	-213	-213	-213	-213	-213	-213	0%

City of Choctaw, Oklahoma

Capital Improvement Fund - Siren Capital - 20-25

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Charges and Fees							
Siren Fees	2,600	2,025	2,406	1,625	1,750	1,750	0%
	2,600	2,025	2,406	1,625	1,750	1,750	0%
Total Revenues	2,600	2,025	2,406	1,625	1,750	1,750	0%
Expenditures							
Capital Outlay							
Other Improvements	0	0	0	0	0	8,804	0%
	0	0	0	0	0	8,804	0%
Total Expenditures	0	0	0	0	0	8,804	0%
Net Revenues	2,600	2,025	2,406	1,625	1,750	-7,054	-503%
Beginning Fund Balance	679	3,279	5,304	5,304	5,304	7,054	33%
Ending Fund Balance	3,279	5,304	7,710	6,929	7,054	0	-100%

City of Choctaw, Oklahoma

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

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Services and Charges							
Miscellaneous Charges	5,000	5,000	0	0	0	0	0%
Professional Services	237,957	237,957	25,000	0	25,000	0	100%
Contractual Services	750,000	750,000	400,000	400,000	400,000	0	-100%
	992,957	992,957	425,000	400,000	425,000	0	-100%
Capital Outlay							
Other Improvements							
Water Improvements	35,697	35,697	424,668	180,756	200,000	350,000	75%
Wastewater Improvements	530,695	530,695	116,484	132,464	132,464	0	-100%
EPA Improvements	0	0	0	0	0	0	0%
Road Improvements	5,347	5,347	130,000	13,387	130,000	50,000	-62%
Drainage Improvements	0	0	0	0	0	0	#DIV/0!
Street Lighting	0	0	0	0	0	0	0%
Road Easements	0	0	0	0	0	0	0%
Machinery and Equipment	0	0	0	0	0	0	0%
Land Acquisition	0	0	0	0	0	0	0%
Playground Equipment	0	0	35,000	35,000	35,000	0	0%
City Hall Remodel	0	0	50,000	0	0	50,000	0%
Bouse Sports Complex	219,716	219,716	10,000	36,080	35,819	165,000	361%
	791,455	791,455	766,152	397,687	533,283	615,000	15%
Debt Service							
Principal and Interest	2,117,370	2,117,370	2,003,271	1,665,876	2,003,271	1,353,271	-32%
Transfers (out)							
Town Square/TIF District	0	0	0	0	0	0	#DIV/0!
Street and Alley	0	0	0	0	0	0	#DIV/0!
CUA WWTP Reimbursements	0	0	0	0	0	0	0%
	0	0	0	0	0	0	#DIV/0!
Total Expenditures	3,901,782	3,901,782	3,194,423	2,463,563	2,961,554	1,968,271	-34%

City of Choctaw, Oklahoma

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

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenue							
Miscellaneous	327	327	8	5,000	5,000	0	0%
Loan Proceeds	1,211,576	750,000	400,000	400,000	400,000	0	-100%
2016 Loan Proceeds	0	461,576	0	0	0	0	0%
2013 Bond Proceeds	0	0	0	0	0	0	0%
2014 Bond Proceeds (Utility)	0	0	0	0	0	0	0%
2014 Bond Proceeds (Parks)	0	0	0	0	0	0	0%
	1,211,903	1,211,903	400,008	405,000	405,000	0	-100%
Interest Earnings	975	3,431	23	14	23	20	-15%
Transfers (in)							
Dedicated Sales Tax (1¢)	1,680,000	1,680,000	1,860,000	1,750,000	1,860,000	1,494,118	-20%
Park Improvements (¼¢)	352,602	352,602	352,941	342,335	352,941	373,529	6%
	2,032,602	2,032,602	2,212,941	2,092,335	2,212,941	1,867,647	-16%
Total Revenues	3,245,480	3,247,936	2,612,972	2,497,349	2,617,964	1,867,667	-29%
Net Revenues	-656,303	-653,846	-581,451	33,786	-343,590	-100,604	-71%
Beginning Fund Balance	2,145,059	1,488,756	834,910	834,910	834,910	491,320	-41%
Ending Fund Balance	1,488,756	834,910	253,459	868,696	491,320	390,717	-20%

City of Choctaw, Oklahoma

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

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenue							
Miscellaneous	70300	0	0	0	0	0	#DIV/0!
Ad Valorem Tax - TIF	373,112	406,854	400,000	0	428,000	428,000	0%
Land Sales	0	1,380,858	750,000	0	0	600,000	0%
2012 Bond Proceeds	400,241	0	0	0	0	0	#DIV/0!
	843,653	1,787,712	1,150,000	0	428,000	1,028,000	140%
Interest Income	0	103	0	1,630	2,500	3,588	44%
Transfers (in)							
Street	0	0	0	0	0	0	0%
Emergency Management	0	0	0	0	0	0	0%
CUA	0	0	0	0	0	0	0%
Insurance Fund	0	0	0	0	0	0	0%
Parks Capital Fund	0	0	0	0	0	0	0%
Capital Improvement Fund	0	0	0	0	0	0	0%
Transfer - Sales Tax	0	0	0	0	0	0	0%
Transfer - Principal & Interest	955,588	955,588	966,996	971,275	1,051,275	1,050,000	0%
	955,588	955,588	966,996	971,275	1,051,275	1,050,000	0%
Total Revenues	1,799,241	2,743,403	2,116,996	972,905	1,481,775	2,081,588	40%
Expenditures							
Services and Charges							
Miscellaneous	0	0	0	0	0	0	0%
Professional Services	130,558	0	20,000	19,857	20,000	0	0%
Contractual Services	666,299	8,053	30,000	12,000	30,000	40,000	33%
	796,857	8,053	50,000	31,857	50,000	40,000	-20%
Capital Outlay							
Machinery and Equipment	0	0	0	0	0	0	0%
Road Improvements			168,393	168,700	168,339	0	0%
	0	0	168,393	168,700	168,339	0	0%
Debt Service							
Princ/Int Land Purchase	0	0	220,000	207,445	207,445	210,000	
Prinf/Int TIF Note	1,039,969	956,461	977,300	812,333	977,300	977,300	0%
	1,039,969	956,461	1,197,300	1,019,778	1,184,745	1,187,300	0%
Transfers (out)							
General Fund	0	200,000	230,000	230,000	230,000	230,000	0%
	0	200,000	230,000	230,000	230,000	230,000	0%
Total Expenditures	1,836,826	1,164,514	1,645,693	1,450,335	1,633,084	1,457,300	-11%
Net Revenues	-37,585	1,578,889	471,303	-477,430	-151,309	624,288	-513%
Beginning Fund Balance	461,175	0	1,203,049	1,203,049	1,203,049	1,051,740	-13%
Debt Service Fund	0	375,840	0	0	0	0	0%
Ending Fund Balance	423,590	1,203,049	1,674,352	725,619	1,051,740	1,676,028	59%

City of Choctaw, Oklahoma

Capital Improvement Fund - Park Safety Capital - 20-28

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Services and Charges							
Contractual Services	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Capital Outlay							
Other Improvements	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenses	0	0	0	0	0	0	0%
Net Revenues	0	0	0	0	0	0	0%
Beginning Fund Balance	5,848	5,848	5,848	5,848	5,848	5,848	0%
Ending Fund Balance	5,848	5,848	5,848	5,848	5,848	5,848	0%

Special Funds

Cemetery Fund

Street and Alley Fund

Library Construction Fund

City Sinking Fund

Community Development Fund

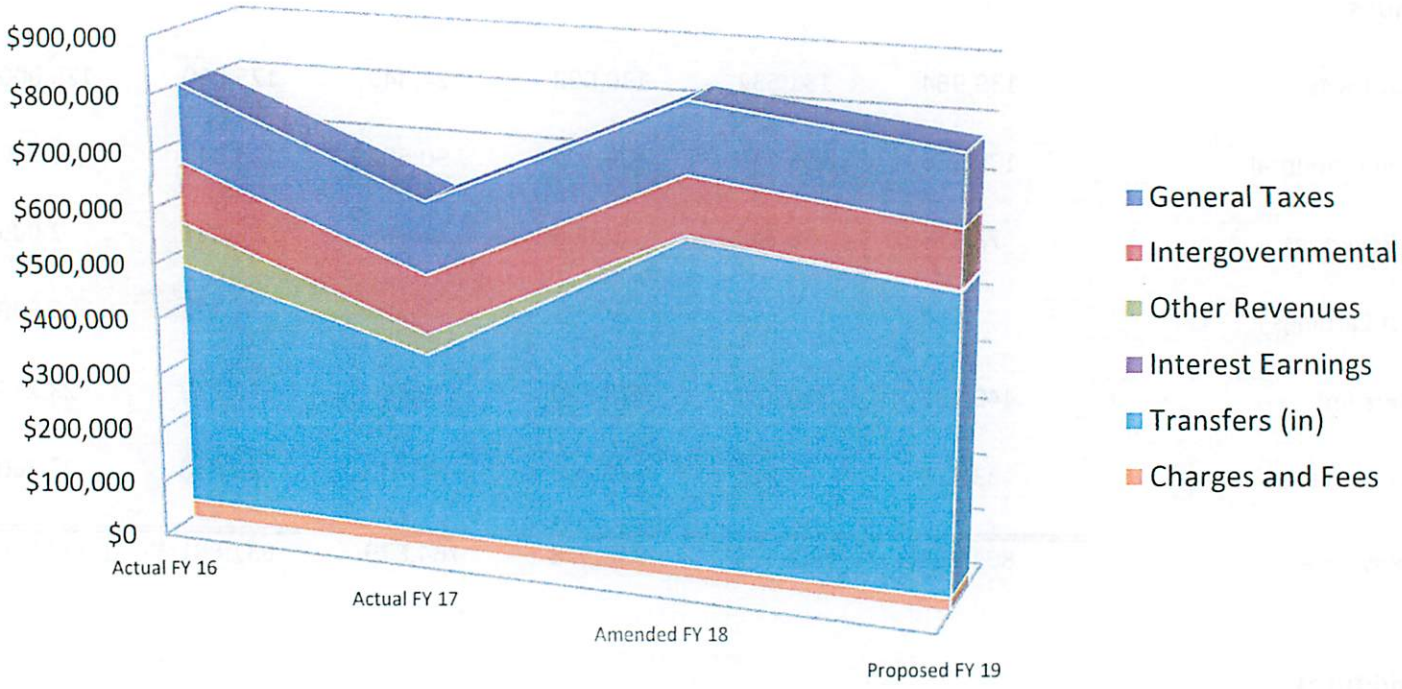
Emergency Management Fund

City of Choctaw, Oklahoma

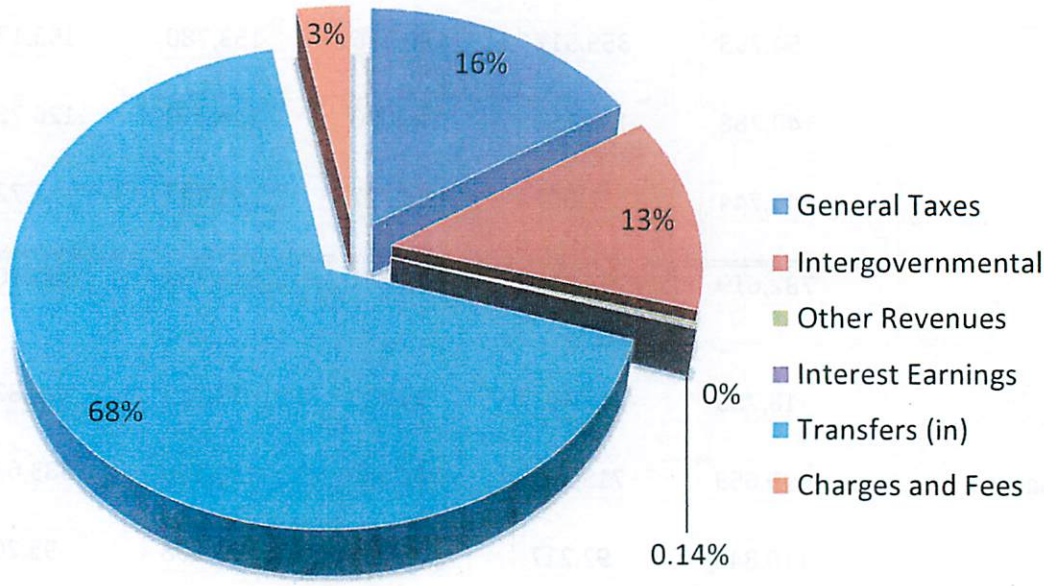
Special Revenue Fund - Summary

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19
Revenues						
General Taxes	139,964	131,532	130,000	124,449	125,000	125,000
Intergovernmental	109,163	105,746	105,100	90,502	103,347	103,000
Other Revenues	78,616	36,349	2,006	6,333	6,333	2,006
Interest Earnings	4	4	2	224	332	1,098
Transfers (in)	440,432	324,200	573,270	525,616	573,270	523,235
Charges and Fees	33,175	27,925	28,600	17,755	23,600	23,600
Total Revenues	801,354	625,755	838,978	764,879	831,881	777,939
Expenditures						
Personal Services	189,761	202,623	256,023	203,408	256,023	296,221
Materials and Supplies	69,474	66,760	85,000	90,759	98,500	94,000
Services and Charges	182,555	158,237	159,575	161,969	178,575	195,285
Capital Outlay	54,798	359,517	180,376	153,780	168,126	41,500
Debt Service	140,288	133,152	135,000	126,750	126,750	126,750
Transfers (out)	145,744	72,867	81,727	81,727	81,727	69,703
Total Expenditures	782,619	993,156	897,701	818,392	909,701	823,459
Net Revenues	18,735	-367,401	-58,723	-53,513	-77,820	-45,519
Beginning Fund Balance	699,659	715,390	347,989	289,266	383,634	305,814
Reserves	110,845	92,217	95,208	95,208	95,208	95,208
Ending Fund Balance	829,239	440,206	384,473	330,960	401,022	355,502

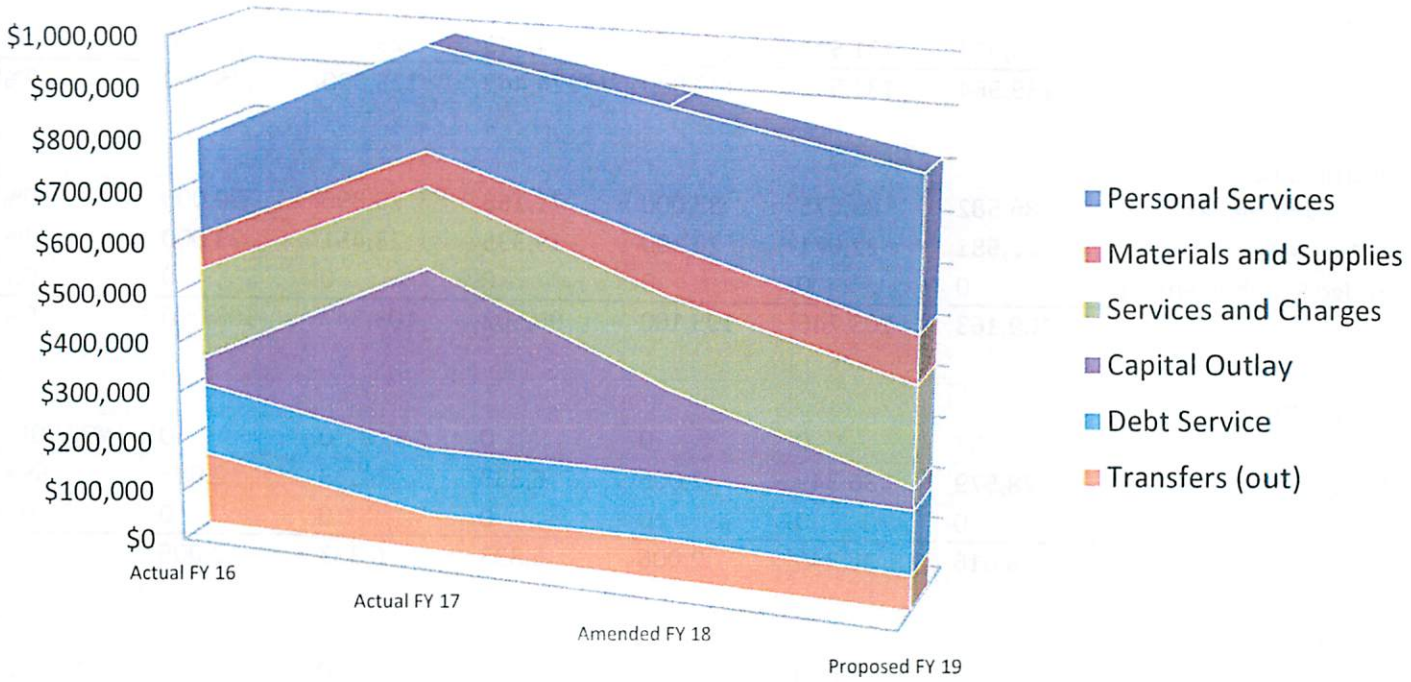
Special Revenue Fund Revenues by Type - FY 15 to FY 19



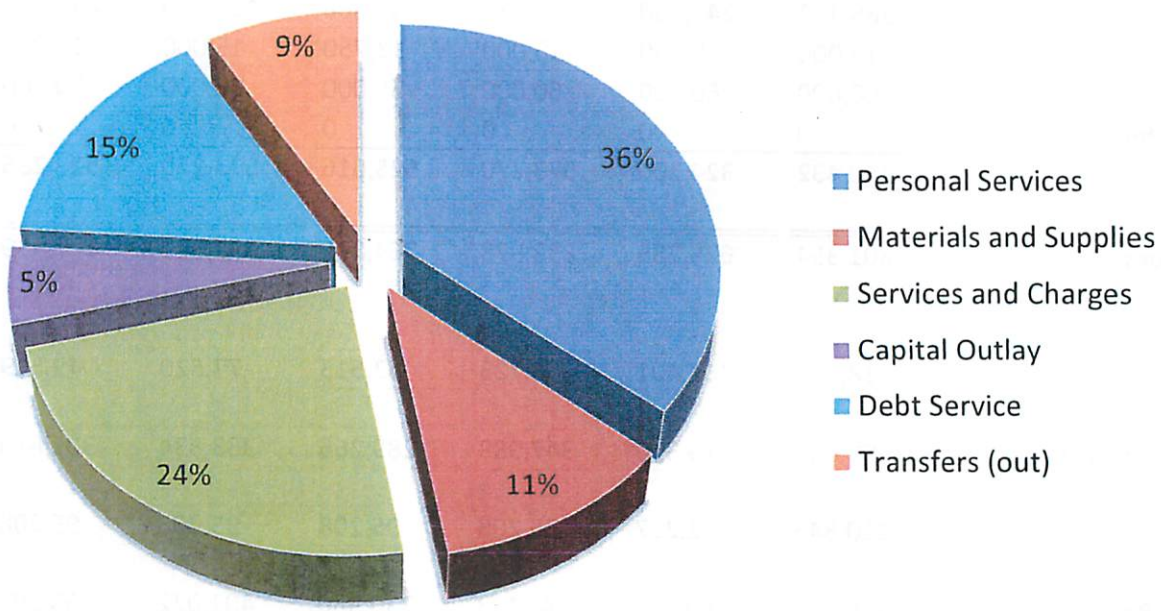
Special Revenue Fund Revenue Sources - FY 19



Special Revenue Fund Expenditures by Type - FY 15 to FY 19



Special Revenue Fund Expenditures - FY 19



City of Choctaw, Oklahoma

Special Revenue Fund - Revenues - 30

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
General Taxes							
Ad Valorem Tax	139,964	131,532	130,000	124,449	125,000	125,000	0%
	139,964	131,532	130,000	124,449	125,000	125,000	0%
Intergovernmental							
Commercial Vehicle Tax	86,582	83,675	83,000	71,168	79,896	80,000	0%
Gasoline Excise Tax	22,581	22,071	22,100	19,335	23,451	23,000	-2%
FEMA Bridge Reimbursement	0	0	0	0	0	0	0%
	109,163	105,746	105,100	90,502	103,347	103,000	0%
Other Revenues							
Oil Royalties	37	0	0	0	0	0	#DIV/0!
Miscellaneous	78,579	36,349	2,006	6,333	6,333	2,006	-68%
Waste Management Donations	0	0	0	0	0	0	0%
	78,616	36,349	2,006	6,333	6,333	2,006	-68%
Charges and Fees							
Rent	3,300	4,000	3,600	1,800	3,600	3,600	0%
Lot Sales	29,875	23,925	25,000	15,955	20,000	20,000	0%
	33,175	27,925	28,600	17,755	23,600	23,600	0%
Interest Earnings	4	4	2	224	332	1,098	231%
Transfers (in)							
Street and Alley	365,432	249,200	498,270	456,866	498,270	448,235	-10%
Solid Waste Fund Transfer	15,000	15,000	15,000	13,750	15,000	15,000	0%
General Fund Transfer	60,000	60,000	60,000	55,000	60,000	60,000	0%
Payroll Transfer	0	0	0	0	0	0	0%
	440,432	324,200	573,270	525,616	573,270	523,235	-9%
Total Revenues	801,354	625,755	838,978	764,879	831,881	777,939	-6%
Net Revenues	18,735	-367,401	-58,723	-53,513	-77,820	-45,519	-42%
Beginning Fund Balance	699,659	715,390	347,989	289,266	383,634	305,814	-20%
Reserves	110,845	92,217	95,208	95,208	95,208	95,208	0%
Ending Fund Balance	829,239	440,206	384,473	330,960	401,022	355,502	-11%

City of Choctaw, Oklahoma

Special Revenue Fund - Expenditures - 30

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	164,948	176,669	222,789	177,038	222,789	259,693	17%
Fringe Benefits	24,813	25,955	33,234	26,370	33,234	36,528	10%
	189,761	202,623	256,023	203,408	256,023	296,221	16%
Materials and Supplies							
Operating Supplies	455	1,523	2,000	1,500	2,000	2,000	0%
Repair/Maintenance Supplies	34,926	31,591	37,500	38,505	41,000	41,500	1%
Small Tools/Minor Equipment	39	187	500	300	500	500	0%
Fleet Parts and Supplies	34,054	33,459	45,000	50,454	55,000	50,000	-9%
	69,474	66,760	85,000	90,759	98,500	94,000	-5%
Services and Charges							
Miscellaneous	1,268	609	1,000	0	0	1,000	#DIV/0!
Utility Services	60,438	65,223	66,000	86,000	86,000	86,000	0%
Professional Services	17,156	0	0	0	0	13,960	#DIV/0!
Contractual Services	86,648	68,525	75,045	67,685	75,045	76,795	2%
Fleet Services	8,281	19,031	9,000	5,619	9,000	9,000	0%
Repair/Maintenance Services	3,688	700	4,000	0	4,000	4,000	0%
Uniforms	5,077	4,150	4,530	2,665	4,530	4,530	0%
	182,555	158,237	159,575	161,969	178,575	195,285	9%
Capital Outlay							
Machinery and Equipment	0	113,390	140,376	134,834	138,126	11,500	0%
Vehicles	0	0	0	0	0	0	0%
Other Improvements	54,798	246,127	10,000	6,925	10,000	10,000	0%
Special Projects	0	0	30,000	12,021	20,000	20,000	0%
	54,798	359,517	180,376	153,780	168,126	41,500	-75%
Debt Service							
Machinery and Equipment	0	0	0	0	0	0	0%
Principal and Interest	140,288	133,152	135,000	126,750	126,750	126,750	0%
Fiscal Agents' Fees	0	0	0	0	0	0	0%
	140,288	133,152	135,000	126,750	126,750	126,750	0%
Transfers (out)							
Insurance Fund							
Risk Management	7,549	9,295	8,591	8,591	8,591	8,578	0%
Unemployment	78	329	0	0	0	33	#DIV/0!
Workers Compensation	11,112	10,792	10,136	10,136	10,136	9,900	-2%
Health Insurance	44,602	52,451	63,000	63,000	63,000	51,193	-19%
Payroll Transfer	82,403	0	0	0	0	0	0%
	145,744	72,867	81,727	81,727	81,727	69,703	-15%
Total Expenditures	782,619	993,156	897,701	818,392	909,701	823,459	-9%

City of Choctaw, Oklahoma

Special Revenue Fund - Cemetery Fund - 30-30

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	2,579	3,800	8,581	5,707	8,581	8,468	-1%
Fringe Benefits	197	291	648	437	648	644	-1%
	2,776	4,090	9,229	6,144	9,229	9,112	-1%
Materials and Supplies							
Operating Supplies	455	1,523	2,000	1,500	2,000	2,000	0%
Repair/Maintenance Supplies	0	1,443	1,500	636	1,000	1,500	100%
	455	2,966	3,500	2,136	3,000	3,500	17%
Services and Charges							
Miscellaneous	0	15	0	0	0	0	0%
Utilities	0	0	350	450	500	500	
Professional Services	75	0	0	0	0	0	#DIV/0!
Contractual Services	1,782	1,570	4,150	3,284	4,150	5,900	42%
Uniforms	0	0	0	0	0	0	100%
	1,857	1,585	4,500	3,734	4,650	6,400	38%
Capital Outlay							
Other Improvements	0	0	10,000	5,700	7,500	10,000	
Machinery & Equipment	0	5,000	750	580	1,000	1,500	50%
	0	5,000	10,750	6,280	8,500	11,500	35%
Transfers (out)							
Insurance							
Risk Management	47	388	388	388	388	313	-19%
Unemployment	0	33	0	0	0	33	100%
Workers Compensation	0	1,085	1,085	1,085	1,085	1,085	100%
Health Insurance	0	0	0	0	0	0	0%
	47	1,506	1,473	1,473	1,473	1,431	-3%
Total Expenditures	5,136	15,147	18,702	13,487	18,352	20,444	11%

City of Choctaw, Oklahoma

Special Revenue Fund - Cemetery Fund - 30-30

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenue							
Oil Royalties (87.5%/12.5%)	37	0	0	0	0	0	#DIV/0!
Miscellaneous	0	0	6	6	6	6	0%
	37	0	6	6	6	6	-1%
Interest Earnings	0	0	0	221	329	1,096	0%
	0	0	0	221	329	1,096	0%
Charges							
Rent	3,300	4,000	3,600	1,800	3,600	3,600	0%
Lot Sales (87.5%/12.5%)	29,875	23,925	25,000	15,955	20,000	20,000	0%
	33,175	27,925	28,600	17,755	23,600	23,600	0%
Total Revenues	33,212	27,925	28,606	17,982	23,935	24,702	3%
Net Revenues	28,077	12,778	9,904	4,495	5,583	4,258	-24%
Beginning Fund Balance	30,726	73,984	83,771	83,771	83,771	89,354	7%
Reserves	85,845	92,217	95,208	95,208	95,208	95,208	0%
Ending Fund Balance	144,648	178,979	188,883	183,474	184,562	188,819	2%

City of Choctaw, Oklahoma

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

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	162,369	172,869	214,208	171,331	214,208	251,224	17%
Fringe Benefits	24,615	25,664	32,586	25,933	32,586	35,884	10%
	186,984	198,533	246,794	197,264	246,794	287,108	16%
Materials and Supplies							
Fleet Parts and Supplies	34,054	33,459	45,000	50,454	55,000	50,000	-9%
Repair/Maintenance Supplies	34,926	30,149	36,000	37,869	40,000	40,000	0%
Small Tools/Minor Equipment	39	187	500	300	500	500	0%
	69,018	63,795	81,500	88,623	95,500	90,500	-5%
Services and Charges							
Miscellaneous	0	11	0	0	0	0	0%
Utility Services	60,438	65,223	66,000	86,000	86,000	86,000	0%
Travel & Training	0	0	500	170	500	500	
Contractual Services	6,615	6,060	10,000	8,581	10,000	10,000	0%
Fleet Services	8,281	19,031	9,000	5,619	9,000	9,000	0%
Repair/Maintenance Services	3,688	700	4,000	0	4,000	4,000	0%
Uniforms	5,077	4,150	4,530	2,665	4,530	4,530	0%
	84,098	95,173	94,030	103,034	114,030	114,030	0%
Capital Outlay							
Machinery and Equipment	0	0	0	0	0	0	0%
Vehicles	0	0	0	0	0	0	0%
Other Improvements	54,798	246,127	10,000	6,925	10,000	10,000	0%
	54,798	246,127	10,000	6,925	10,000	10,000	0%
Debt Service							
Machinery and Equipment	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Transfers (out)							
Insurance							
Risk Management	7,502	8,907	8,203	8,203	8,203	8,264	1%
Unemployment	78	296	0	0	0	0	#DIV/0!
Workers Compensation	11,112	9,707	9,051	9,051	9,051	8,815	-3%
Health Insurance	44,602	52,451	63,000	63,000	63,000	51,193	-19%
Payroll Transfer	82,403	0	0	0	0	0	0%
	145,697	71,361	80,254	80,254	80,254	68,272	-15%
Total Expenditures	540,596	674,990	512,578	476,100	546,578	569,910	4%

City of Choctaw, Oklahoma

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

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Intergovernmental							
Commercial Vehicle Tax	86,582	83,675	83,000	71,168	79,896	80,000	0%
Gasoline Excise Tax	22,581	22,071	22,100	19,335	23,451	23,000	-2%
	109,163	105,746	105,100	90,502	103,347	103,000	0%
Other Revenues							
Miscellaneous	78,579	36,349	2,000	6,327	6,327	2,000	-68%
	78,579	36,349	2,000	6,327	6,327	2,000	-68%
Transfers (in)							
Street and Alley	365,432	249,200	498,270	456,866	498,270	448,235	-10%
	365,432	249,200	498,270	456,866	498,270	448,235	-10%
Total Revenues	553,174	391,294	605,370	553,695	607,944	553,235	-9%
Net Revenues	12,578	-283,695	92,792	77,595	61,366	-16,675	-127%
Beginning Fund Balance	354,733	366,312	82,617	82,617	82,617	143,982	74%
Ending Fund Balance	367,311	82,617	175,409	160,212	143,982	127,307	-12%

Insurance Funds

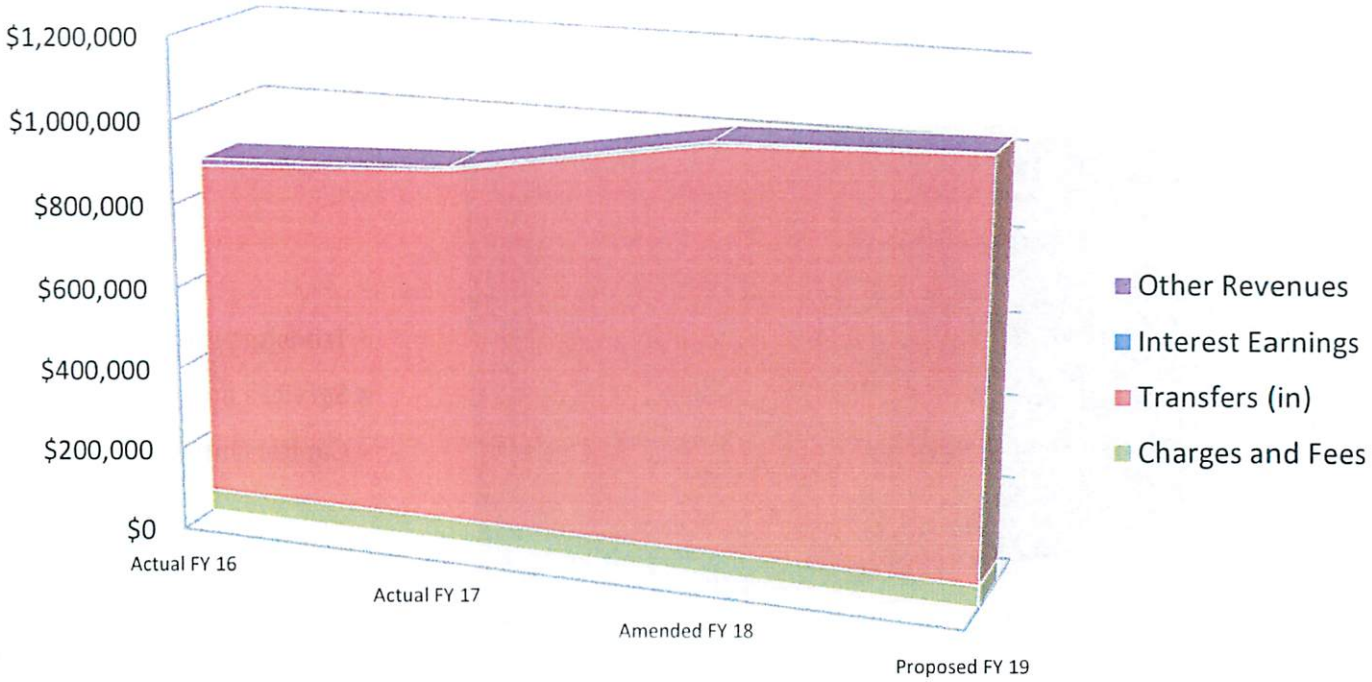
Risk Management Fund

Unemployment Fund

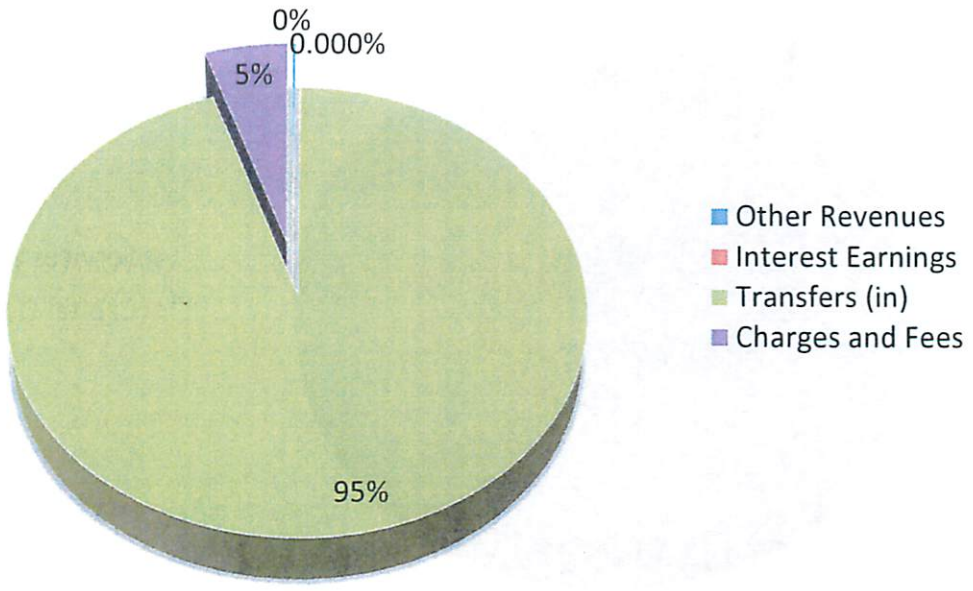
Workers Compensation Fund

Health Insurance Fund

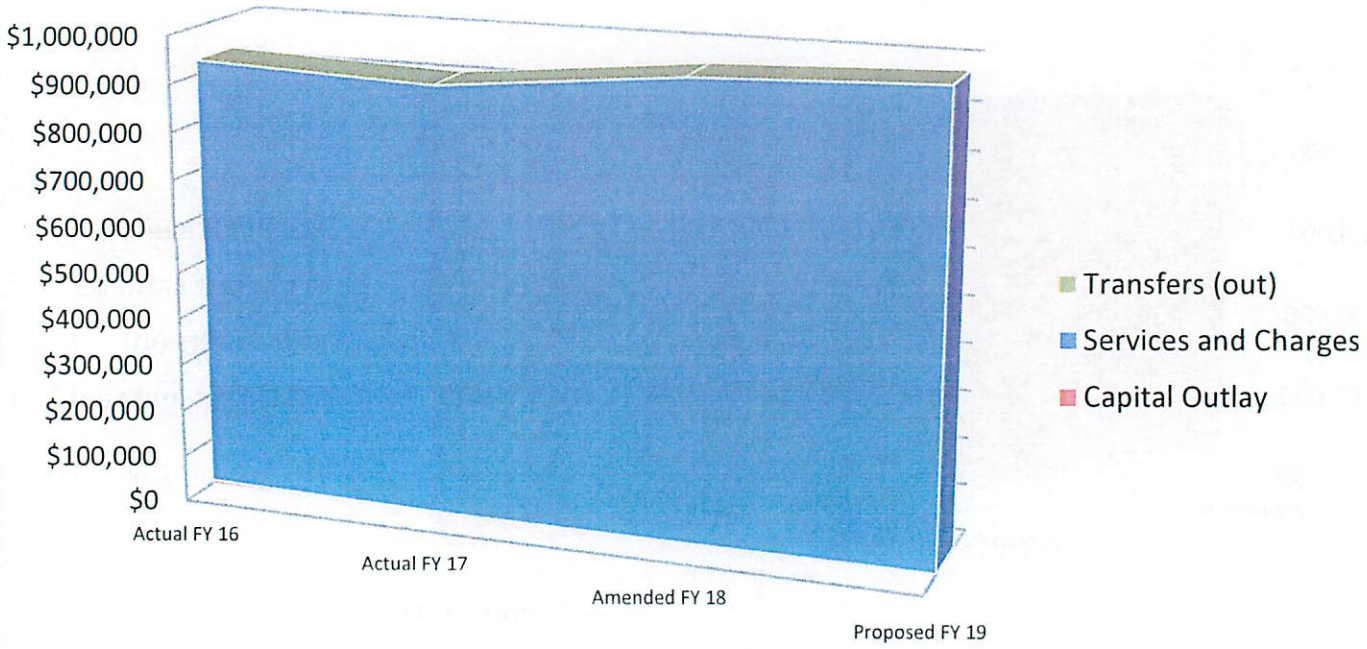
Insurance Fund Revenues by Type - FY 15 to FY 19



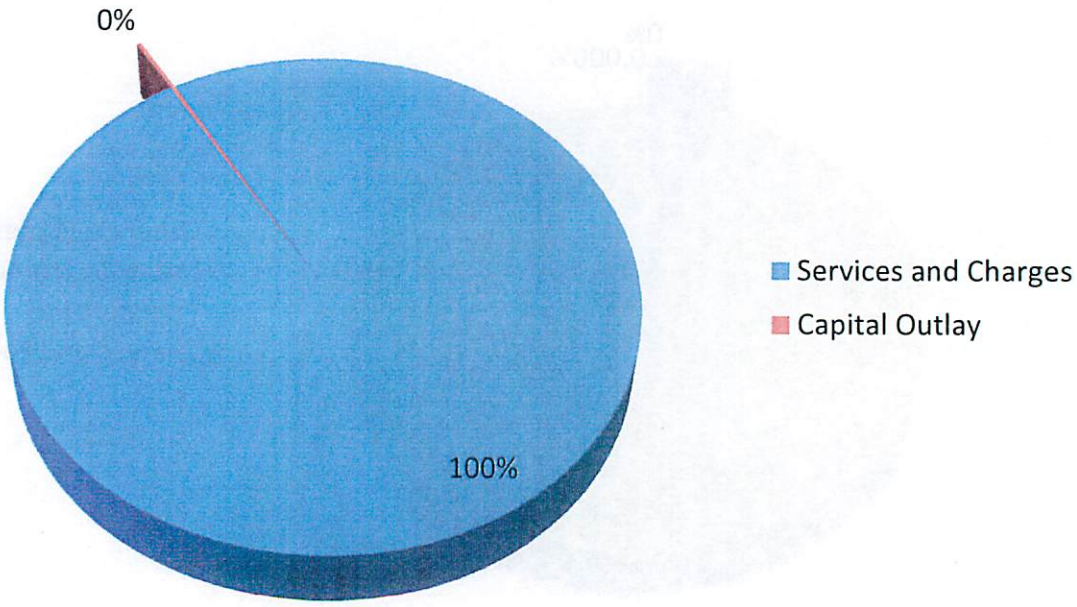
Insurance Fund Revenue Sources - FY 19



Insurance Fund Expenditures by Type - FY 15 to FY 19



Insurance Fund Expenditures - FY 19



City of Choctaw, Oklahoma

Insurance Fund - Summary

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19
Revenues						
Other Revenues	17,050	6,233	6,575	7,505	7,505	2,000
Interest Earnings	0	0	0	562	0	0
Transfers (in)	812,761	848,564	953,203	872,547	953,203	979,814
Charges and Fees	52,120	52,838	52,804	43,509	52,804	52,804
Total Revenues	881,931	907,636	1,012,582	924,124	1,013,512	1,034,618
Expenditures						
Services and Charges	922,117	911,134	971,532	896,440	960,993	977,339
Capital Outlay	7,933	0	2,500	0	0	2,500
Transfers (out)	0	0	0	0	0	0
Total Expenditures	930,050	911,134	974,032	896,440	960,993	979,839
Net Revenues	-48,120	-3,498	38,550	27,683	52,519	54,779
Beginning Fund Balance	308,800	260,680	275,690	275,690	275,690	270,670
Reserves	306,577	259,238	240,731	240,731	240,731	298,270
Ending Fund Balance	567,257	516,420	554,970	544,103	568,939	623,718

Insurance Fund - Revenues and Expenditures - 40

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenues							
Miscellaneous	17,050	6,233	6,575	7,505	7,505	2,000	-73%
	17,050	6,233	6,575	7,505	7,505	2,000	-73%
Interest Earnings	0	0	0	562	0	0	0%
Transfers (in)	812,761	848,564	953,203	872,547	953,203	979,814	3%
Charges and Fees	52,120	52,838	52,804	43,509	52,804	52,804	0%
Total Revenues	881,931	907,636	1,012,582	924,124	1,013,512	1,034,618	2%
Expenditures							
Services and Charges							
Miscellaneous	4,104	600	20,000	20,307	25,000	10,000	-60%
Insurance and Bonds	918,014	910,534	951,532	876,134	935,993	967,339	3%
	922,117	911,134	971,532	896,440	960,993	977,339	2%
Capital Outlay							
Machinery and Equipment	7,933	0	2,500	0	0	2,500	#DIV/0!
	7,933	0	2,500	0	0	2,500	#DIV/0!
Transfers (out)							
Payroll Accounts	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenditures	930,050	911,134	974,032	896,440	960,993	979,839	2%
Net Revenues	-48,120	-3,498	38,550	27,683	52,519	54,779	4%
Beginning Fund Balance	308,800	260,680	275,690	275,690	275,690	270,670	-2%
Reserves	306,577	259,238	240,731	240,731	240,731	298,270	24%
Ending Fund Balance	567,257	516,420	554,970	544,103	568,939	623,718	10%

City of Choctaw, Oklahoma

Insurance Fund - Risk Management - 40-41

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenues							
Miscellaneous	17,050	6,233	6,575	7,505	7,505	2,000	-73%
	17,050	6,233	6,575	7,505	7,505	2,000	-73%
Interest Earnings	0	0	0	562	750	2,312	0%
Transfers (in)	107,106	106,843	99,342	80,865	99,342	99,342	0%
Total Revenues	124,156	113,076	105,917	88,932	106,847	101,342	-5%
Expenditures							
Services and Charges							
Claims	0	0	1,458	1,458	1,458	1,458	0%
Insurance and Bonds	92,156	101,097	96,842	98,678	98,678	98,678	0%
	92,156	101,097	98,300	100,136	100,136	100,136	0%
Capital Outlay							
Machinery and Equipment	7,933	0	2,500	0	0	2,500	#DIV/0!
	7,933	0	2,500	0	0	2,500	#DIV/0!
Total Expenditures	100,089	101,097	100,800	100,136	100,136	102,636	2%
Net Revenues	24,067	11,980	5,117	-11,204	6,711	-1,294	-119%
Beginning Fund Balance	140,590	163,655	175,635	175,635	175,635	182,346	4%
Ending Fund Balance	163,655	175,635	180,752	164,431	182,346	181,052	-1%

Insurance Fund - Unemployment - 40-42

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Interest Earnings	0	0	0	0	0	0	0%
Transfers (in)	1,252	4,204	0	0	0	0	#DIV/0!
Total Revenues	1,252	4,204	0	0	0	0	#DIV/0!
Expenditures							
Services and Charges							
Miscellaneous	4,104	600	20,000	20,307	25,000	10,000	-60%
	4,104	600	20,000	20,307	25,000	10,000	-60%
Total Expenditures	4,104	600	20,000	20,307	25,000	10,000	-60%
Net Revenues	-2,852	3,604	-20,000	-20,307	-25,000	-10,000	-60%
Beginning Fund Balance	30,430	33,388	36,992	36,992	36,992	11,992	-68%
Reserves	68,236	68,236	68,236	68,236	68,236	68,236	0%
Ending Fund Balance	101,624	105,228	85,228	84,922	80,228	70,228	-12%

Insurance Fund - Workers' Compensation - 40-43

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenue							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Interest Earnings	0	0	0	0	0	0	0%
Transfers (in)	179,174	134,697	139,126	137,662	139,126	139,126	0%
Total Revenues	179,174	134,697	139,126	137,662	139,126	139,126	0%
Expenditures							
Services and Charges							
Miscellaneous	0	0	0	0	0	0	0%
Insurance and Bonds	179,716	135,271	134,690	127,315	127,315	127,315	0%
	179,716	135,271	134,690	127,315	127,315	127,315	0%
Transfers (out)							
Payroll Accounts	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenditures	179,716	135,271	134,690	127,315	127,315	127,315	0%
Net Revenues	-542	-574	4,436	10,347	11,811	11,811	0%
Beginning Fund Balance	9,876	9,345	8,771	13,207	8,771	20,582	135%
Reserves	110,437	110,437	110,437	110,437	110,437	110,437	0%
Ending Fund Balance	119,782	119,208	123,644	133,991	131,019	142,830	9%

Insurance Fund - Health Insurance - 40-44

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Transfers (in)	525,229	602,820	714,735	654,021	714,735	741,346	#REF!
Charges for Services							
Employee Premiums	52,120	52,838	52,804	43,509	52,804	52,804	0%
	52,120	52,838	52,804	43,509	52,804	52,804	0%
Total Revenues	577,349	655,658	767,539	697,529	767,539	794,150	3%
Expenditures							
Services and Charges							
Insurance and Bonds	646,142	674,166	720,000	650,141	710,000	720,000	4%
	646,142	674,166	720,000	650,141	710,000	741,346	4%
Total Expenditures	646,142	674,166	720,000	650,141	710,000	741,346	4%
Net Revenues	-68,793	-18,507	47,539	47,389	57,539	52,804	-8%
Beginning Fund Balance	127,904	80,565	62,058	62,058	62,058	119,597	93%
Ending Fund Balance	80,565	62,058	109,597	109,446	119,597	172,401	44%

Insurance Fund - Health Reimbursement Arrangement - 40-45

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	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 Funds

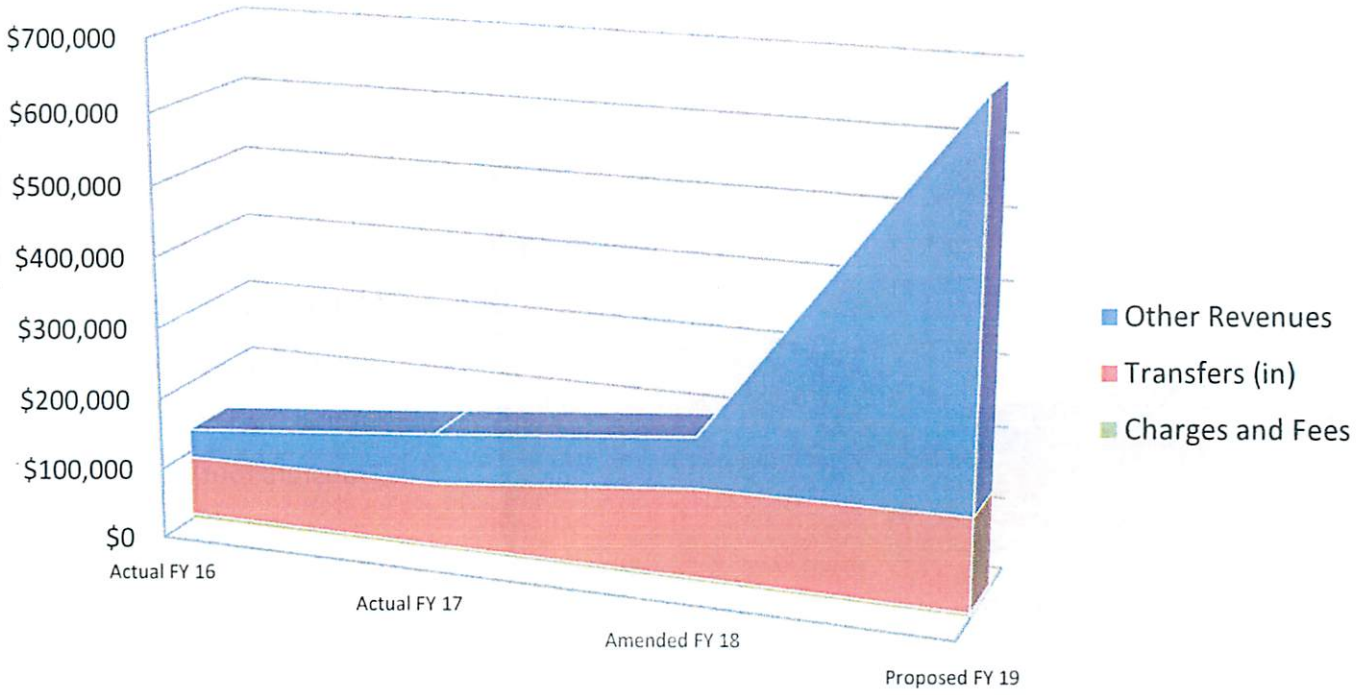
Public Recreation Fund

Tourism Fund

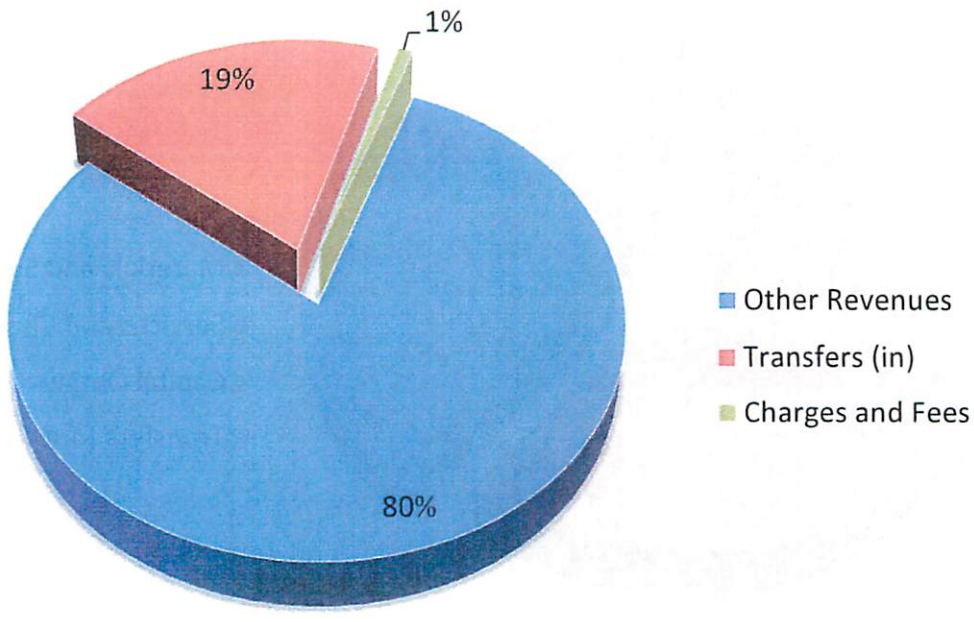
Bouse Sports Complex Fund

Landscaping Fund

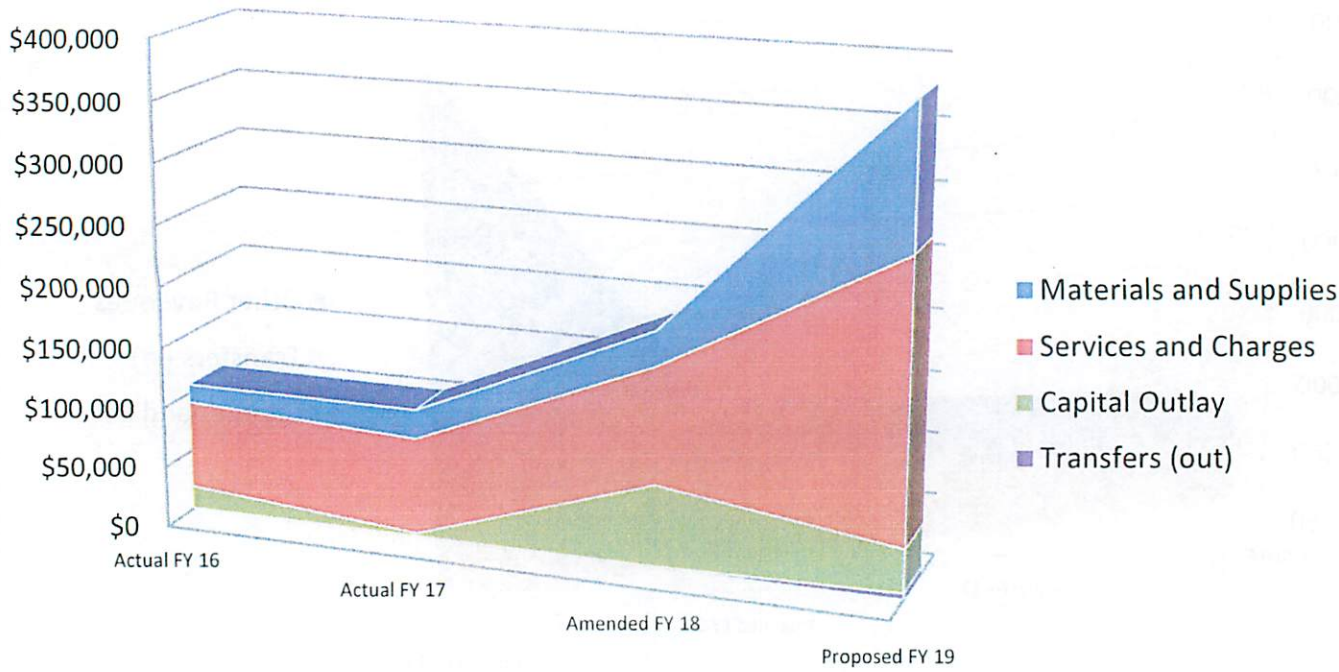
Culture and Recreation Fund Revenues by Type - FY 15 to FY 19



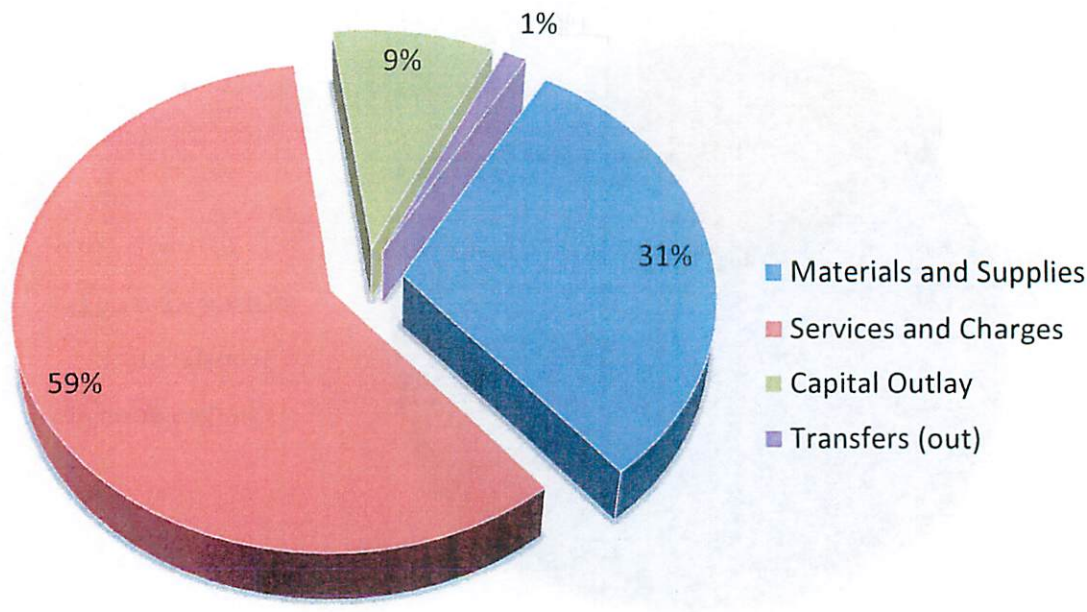
Culture and Recreation Fund Revenue Sources - FY 19



Culture and Recreation Fund Expenditures by Type - FY 15 to FY 19



Culture and Recreation Fund Expenditures - FY 19



City of Choctaw, Oklahoma

Culture and Recreation Fund - Summary

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19
Revenues						
Other Revenues	40,398	70,582	72,000	39,993	72,000	549,415
Transfers (in)	84,154	89,180	99,654	91,350	124,654	129,588
Charges and Fees	7,590	5,940	6,000	5,725	6,000	6,000
Total Revenues	132,142	165,702	177,654	137,068	202,654	685,003
Expenditures						
Personal Services	10,605	409	42,791	13,149	25,275	306,829
Materials and Supplies	15,233	24,013	45,908	20,732	28,158	117,358
Services and Charges	72,549	78,853	102,250	72,359	95,750	226,250
Capital Outlay	18,684	2,518	65,000	26,352	65,672	35,000
Transfers (out)	940	1,087	1,101	1,101	1,101	5,059
Total Expenditures	118,011	106,880	257,050	133,693	215,956	690,495
Net Revenues	14,131	58,823	-79,396	3,375	-13,302	-5,492
Beginning Fund Balance	86,997	119,422	177,602	177,602	177,602	156,800
Deposit Liabilities	0	0	0	0	0	0
Reserves	0	0	0	0	0	0
Ending Fund Balance	101,128	178,245	98,206	180,977	164,300	151,307

City of Choctaw, Oklahoma

Culture and Recreation Fund - Revenues - 50

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenue							
Miscellaneous	6,443	5,096	0	0	5,000	5,000	0%
Sponsorship - Banner	10,500	1,986	5,000	2,945	5,000	5,000	0%
Game Revenue - League	3,910	28,130	40,000	22,010	40,000	38,500	-4%
Game Revenue - Tournament	1,790	12,369	0	0	0	102,915	#DIV/0!
Gate Fees - League	8,045	0	0	0	0	126,000	#DIV/0!
Gate Fees - Tournament	3,711	0	0	0	0	126,000	#DIV/0!
Concessions	6,000	22,207	22,000	11,607	22,000	146,000	564%
Donations	0	795	5,000	3,431	0	0	#DIV/0!
	40,398	70,582	72,000	39,993	72,000	549,415	663%
Transfers (in)							
General Sales Tax (% of 1¢)	36,706	41,160	49,827	45,675	74,827	77,294	3%
General Sales Tax (% of 1¢)	47,448	48,020	49,827	45,675	49,827	52,294	5%
	84,154	89,180	99,654	91,350	124,654	129,588	4%
Charges and Fees							
Rental	7,590	5,940	6,000	5,725	6,000	6,000	0%
	7,590	5,940	6,000	5,725	6,000	6,000	0%
Total Revenues	132,142	165,702	177,654	137,068	202,654	685,003	238%
Net Revenues	14,131	58,823	-79,396	3,375	-13,302	-5,492	-59%
Beginning Fund Balance	86,997	119,422	177,602	177,602	177,602	156,800	-12%
Deposit Liabilities	0	0	0	0	0	0	0%
Reserves	0	0	0	0	0	0	100%
Ending Fund Balance	101,128	178,245	98,206	180,977	164,300	151,307	-8%

City of Choctaw, Oklahoma

Culture and Recreation Fund - Expenditures - 50

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	9,851	380	37,000	11,441	21,667	277,296	1180%
Fringe Benefits	754	29	5,791	1,709	3,608	29,533	718%
	10,605	409	42,791	13,149	25,275	306,829	1114%
Materials and Supplies							
Operating Supplies	14,592	17,065	18,750	12,914	16,000	16,200	1%
Concession Supplies	0	0	0	0	0	54,000	
Trophies/Awards	0	0	0	0	0	20,000	
Repair/Maintenance Supplies	376	6,949	26,658	7,817	11,658	26,658	129%
Small Tools/Minor Equipment	266	0	500	0	500	500	0%
	15,233	24,013	45,908	20,732	28,158	117,358	317%
Services and Charges							
Miscellaneous	36,060	41,573	42,000	22,034	30,500	47,000	54%
Utility Services	2,642	2,920	3,500	2,500	3,500	18,500	429%
Advertising - Banners	3,150	100	1,200	185	1,200	0	-100%
Professional Fees	0	0	0	0	0	100,000	
Repair/Maintenance Services	1,157	0	0	0	0	0	#DIV/0!
Contractual Services	29,539	34,259	55,550	47,640	60,550	60,750	0%
	72,549	78,853	102,250	72,359	95,750	226,250	136%
Capital Outlay							
Machinery & Equipment	18,684	1,378	60,000	20,680	60,000	20,000	-67%
Other Improvements	0	1,140	5,000	5,672	5,672	15,000	100%
	18,684	2,518	65,000	26,352	65,672	35,000	-47%
Transfers (out)							
Risk Management	940	1,087	1,101	1,101	1,101	5,059	359%
	940	1,087	1,101	1,101	1,101	5,059	359%
Total Expenditures	118,011	106,880	257,050	133,693	215,956	690,495	220%

City of Choctaw, Oklahoma

Culture and Recreation Fund - Public Recreation - 50-51

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenue							
Miscellaneous	6,443	5,096	5,000	3,431	5,000	5,000	0%
Donations	0	795	0	0	0	0	#DIV/0!
	6,443	5,891	5,000	3,431	5,000	5,000	0%
Transfers (in)							
General Sales Tax (4% of 1¢)	36,706	41,160	49,827	45,675	49,827	52,294	5%
	36,706	41,160	49,827	45,675	49,827	52,294	5%
Charges							
Rental	7,590	5,940	6,000	5,725	6,000	6,000	0%
	7,590	5,940	6,000	5,725	6,000	6,000	0%
Total Revenues	50,739	52,991	60,827	54,831	60,827	63,294	4%
Expenditures							
Materials and Supplies							
Operating Supplies	13,301	13,434	15,000	12,468	15,000	15,000	0%
Repair/Maintenance Supplies	376	509	1,658	295	1,658	1,658	0%
	13,677	13,943	16,658	12,763	16,658	16,658	0%
Services and Charges							
Miscellaneous	33,077	40,873	41,000	21,917	30,000	46,000	53%
Utility Services	0	304	0	0	0	0	0%
Repair/Maintenance Services	1,157	0	0	0	0	0	#DIV/0!
	34,234	41,178	41,000	21,917	30,000	46,000	53%
Transfers (out)							
Insurance							
Risk Management	940	1,087	1,101	1,101	1,101	5,059	359%
	940	1,087	1,101	1,101	1,101	5,059	359%
Total Expenditures	48,851	56,207	58,759	35,781	47,759	67,717	42%
Net Revenues	1,888	-3,216	2,068	19,050	13,068	-4,423	-134%
Beginning Fund Balance	33,654	35,542	32,325	32,325	32,325	45,393	40%
Deposit Liabilities	0	0	0	0	0	0	0%
Ending Fund Balance	35,542	32,325	34,393	51,375	45,393	40,971	-10%

Culture and Recreation Fund - Tourism - 50-52

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Materials and Supplies							
Operating Supplies	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Services and Charges							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenditures	0	0	0	0	0	0	0%
Net Revenues	0	0	0	0	0	0	0%
Beginning Fund Balance	24,578	24,578	24,578	24,578	24,578	24,578	0%
Ending Fund Balance	24,578	24,578	24,578	24,578	24,578	24,578	0%

City of Choctaw, Oklahoma

Culture and Recreation Fund - Bouse Sports Complex - 50-53

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenue							
Sponsorship - Banner/Coke	10,500	1,986	5,000	2,945	5,000	5,000	0%
Game Revenue	3,910	28,130	40,000	22,010	40,000	38,500	-4%
Game Revenue - Tournament	1,790	12,369	0	0	0	102,915	#DIV/0!
Gate Fees - League	8,045	0	0	0	0	126,000	#DIV/0!
Gate Fees - Tournament	3,711	0	0	0	0	126,000	#DIV/0!
Transfer: City General	0	0	25,000	0	25,000	25,000	0%
Concessions	6,000	22,207	22,000	11,607	22,000	146,000	564%
	33,955	64,691	92,000	36,562	92,000	569,415	519%
Total Revenues	33,955	64,691	92,000	36,562	92,000	569,415	519%
Expenditures							
Personal Services			check numbers				
Gross Salaries and Wages	9,851	380	37,000	11,441	21,667	277,296	1180%
Fringe Benefits	754	29	5,791	1,709	3,608	29,533	718%
	10,605	409	42,791	13,149	25,275	306,829	1114%
Materials and Supplies							
Operating Supplies	1,291	3,630	3,750	446	1,000	1,200	20%
a. Concession Supplies	0	0	0	0	0	54,000	
b. Trophies/Awards	0	0	0	0	0	20,000	
Repair/Maintenance Supplies	0	6,440	25,000	7,522	10,000	25,000	0%
Small Tools/Minor Equipment	266	0	500	0	500	500	0%
	1,557	10,070	29,250	7,968	11,500	100,700	776%
Services and Charges							
Miscellaneous	2,983	700	1,000	117	500	1,000	100%
Utility Services	0	445	1,780	6,912	7,500	15,000	100%
Advertising - Banners	3,150	100	1,200	185	1,200	0	-100%
Professional Fees	0	0	0	0	0	100,000	
Contractual Sevices	0	3,000	2,500	6,190	7,500	7,700	3%
	6,133	4,245	6,480	13,404	16,700	123,700	641%
Capital Outlay							
Machinery & Equipment	18,684	1,378	60,000	20,680	60,000	20,000	-67%
	18,684	1,378	60,000	20,680	60,000	20,000	-67%
Transfers							
Risk Management	0	0	0	0	0	5,059	#DIV/0!
Unemployment	0	0	0	0	0	0	#DIV/0!
Workers Comp	0	0	0	0	0	0	#DIV/0!
Health Insurance	0	0	9,717	0	0	24,061	#DIV/0!
	0	0	9,717	0	0	29,120	#DIV/0!
Total Expenditures	18,684	16,103	138,521	55,202	113,475	580,349	411%
Net Revenues	15,271	48,589	-46,521	-18,640	-21,475	-10,934	-49%
Beginning Fund Balance	0	15,271	63,860	63,860	63,860	42,385	0%
Reserves	0	0	0	0	0	0	0%
Ending Fund Balance	15,271	63,860	17,339	45,220	42,385	31,451	-26%

City of Choctaw, Oklahoma

Culture and Recreation Fund - Landscaping - 50-54

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Transfers (in)							
General Sales Tax (4% of 1¢)	47,448	48,020	49,827	45,675	49,827	52,294	5%
	47,448	48,020	49,827	45,675	49,827	52,294	5%
Total Revenues	47,448	48,020	49,827	45,675	49,827	52,294	5%
Expenditures							
Materials and Supplies							
Repair and Maint. Supplies	0	198	0	0	0	0	#DIV/0!
	0	198	0	0	0	0	#DIV/0!
Services and Charges							
Utility Services	2,642	2,616	3,500	2,500	3,500	3,500	0%
Contractual Services	29,539	31,259	53,050	41,450	53,050	53,050	0%
	32,181	33,875	56,550	43,950	56,550	56,550	0%
Capital Outlay							
Other Improvements	0	1,140	5,000	5,672	5,672	15,000	100%
	0	1,140	5,000	5,672	5,672	15,000	100%
Total Expenditures	32,181	35,213	61,550	49,622	62,222	71,550	15%
Net Revenues	15,267	12,807	-11,723	-3,947	-12,395	-19,256	55%
Beginning Fund Balance	28,765	44,032	56,839	56,839	56,839	44,444	-22%
Ending Fund Balance	44,032	56,839	45,116	52,892	44,444	25,188	-43%

Culture and Recreation Fund - Festival - 50-55

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenue							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Revenues	0	0	0	0	0	0	0%
Net Revenues	0	0	0	0	0	0	0%
Beginning Fund Balance	0	0	0	0	0	0	#DIV/0!
Ending Fund Balance	0	0	0	0	0	0	#DIV/0!

Public Safety Funds

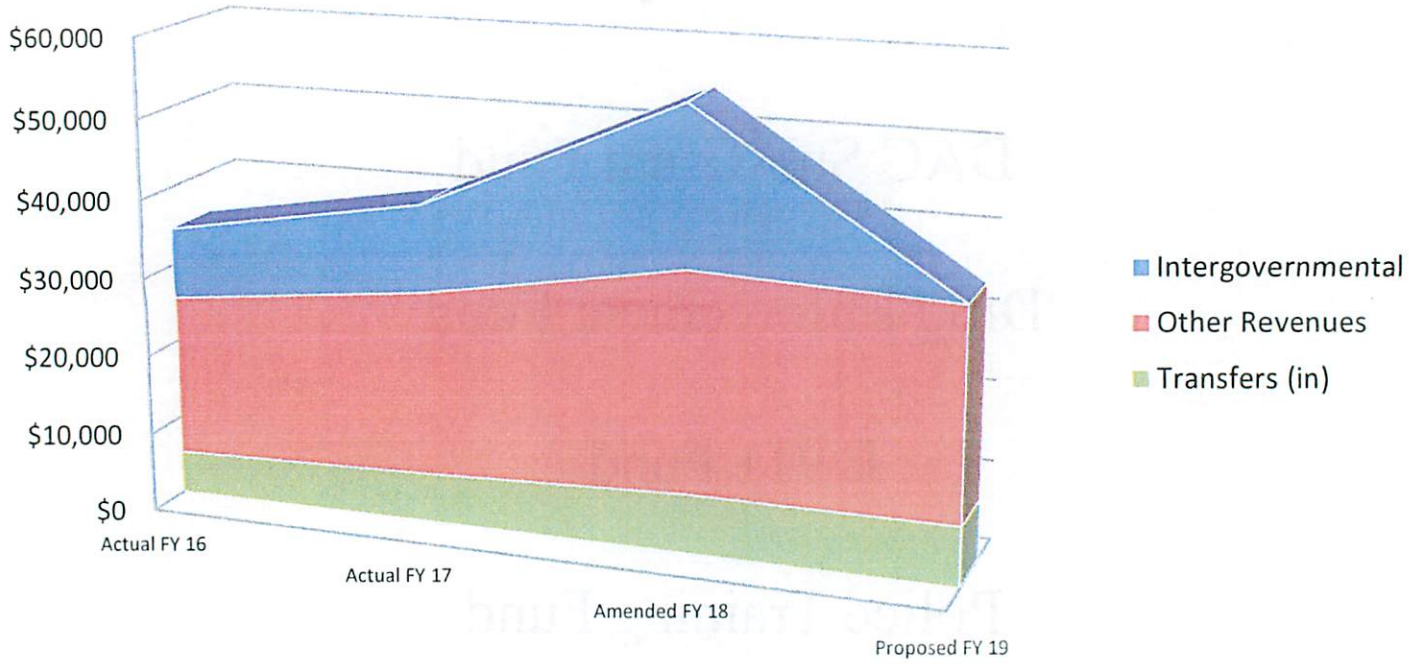
DAC Sub-Grant Fund

Drug Enforcement Fund

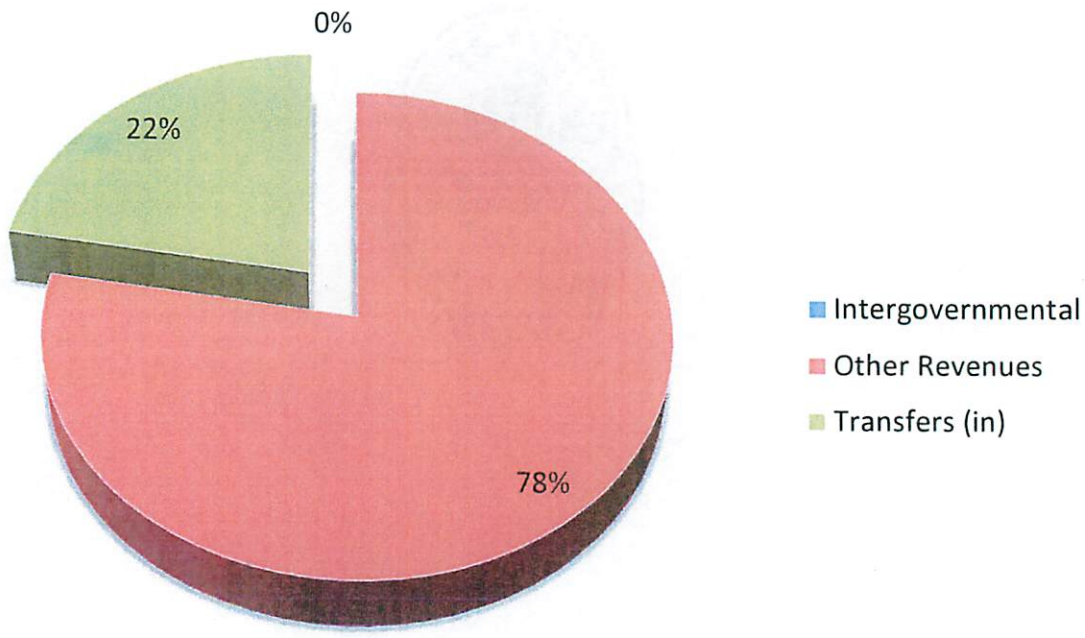
E 911 Fund

Police Training Fund

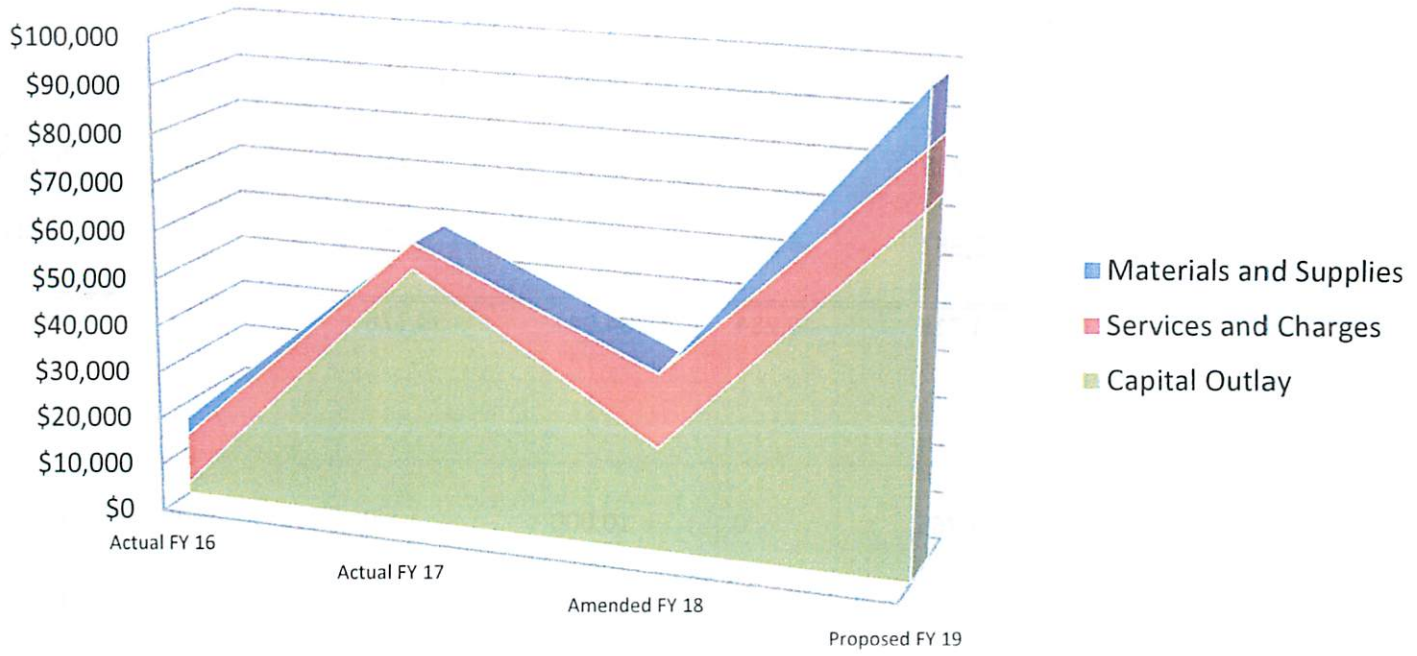
Public Safety Fund Revenues by Type - FY 15 to FY 19



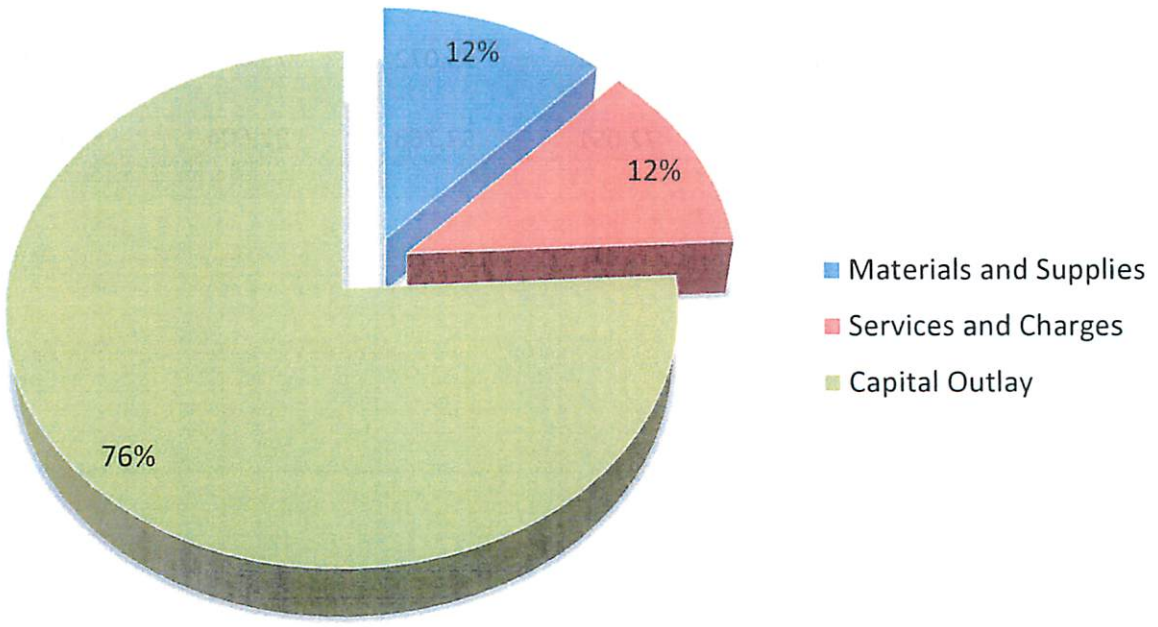
Public Safety Fund Revenue Sources - FY 19



Public Safety Fund Expenditures by Type - FY 15 to FY 19



Public Safety Fund Expenditures - FY 19



Public Safety Fund - Summary

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19
Revenues						
Intergovernmental	9,038	11,044	8,055	19,847	19,847	0
Other Revenues	20,298	22,989	21,014	27,210	27,482	26,275
Transfers (in)	5,382	6,251	5,872	6,321	7,503	7,500
Total Revenues	34,718	40,284	34,941	53,378	54,832	33,775
Expenditures						
Materials and Supplies	3,765	0	10,000	0	0	12,000
Services and Charges	10,606	5,411	15,500	9,274	15,500	12,000
Capital Outlay	2,194	54,116	26,745	15,731	21,800	74,926
Total Expenditures	16,565	59,527	52,245	25,005	37,300	98,926
Net Revenues	18,152	-19,243	-17,304	17,532	17,532	-65,151
Beginning Fund Balance	73,142	91,294	75,072	75,072	75,072	92,604
Ending Fund Balance	91,294	72,051	57,768	92,604	92,604	27,453

City of Choctaw, Oklahoma

Public Safety Fund - Revenues and Expenditures - 60

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D May-18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Intergovernmental							
Tariffs	3,423	286	0	0	0	0	#DIV/0!
Grant Funds	5,615	0	8,055	8,055	8,055	0	-100%
Drug Enforcement Proceeds	0	10,758	0	11,792	11,792	0	0%
	9,038	11,044	8,055	19,847	19,847	0	-100%
Other Revenues							
Miscellaneous	25	0	0	0	0	0	#DIV/0!
Fingerprint Fees	0	500	350	725	725	725	0%
Impound Fees	5,325	6,085	5,742	6,325	6,100	6,100	0%
Technology Fee	13,200	15,451	14,497	15,807	16,000	15,000	-6%
Booking Fee	560	453	425	446	456	450	-1%
Capital Outlay Fee	0	0	0	3,672	3,966	4,000	
Donations	1187.56	500	0	235	235	0	-100%
	20,298	22,989	21,014	27,210	27,482	26,275	-4%
Transfers (in)							
Municipal Court Transfers	5,382	6,251	5,872	6,321	7,503	7,500	0%
	5,382	6,251	5,872	6,321	7,503	7,500	0%
Total Revenues	34,718	40,284	34,941	53,378	54,832	33,775	-38%
Expenditures							
Materials and Supplies							
Operating Supplies	3,765	0	10,000	0	0	12,000	0%
	3,765	0	10,000	0	0	12,000	0%
Services and Charges							
Miscellaneous	0	0	0	0	0	0	0%
Travel and Training	3,000	0	10,500	4,669	10,500	7,000	0%
Contractual Services	7,606	5,411	5,000	4,605	5,000	5,000	0%
	10,606	5,411	15,500	9,274	15,500	12,000	-23%
Capital Outlay							
Machinery and Equipment	0	26,827	4,500	1,581	4,500	58,000	0%
Other Improvements	2,194	27,289	22,245	14,150	17,300	16,926	-2%
	2,194	54,116	26,745	15,731	21,800	74,926	244%
Total Expenditures	16,565	59,527	52,245	25,005	37,300	98,926	165%
Net Revenues	18,152	-19,243	-17,304	28,373	17,532	-65,151	-472%
Beginning Fund Balance	73,142	91,294	75,072	75,072	75,072	92,604	23%
Ending Fund Balance	91,294	75,072	57,768	103,446	92,604	27,453	-70%

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

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D May-18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Beginning Fund Balance	175	175	175	175	175	175	0%
Ending Fund Balance	175	175	175	175	175	175	0%

City of Choctaw, Oklahoma

Public Safety Fund - Drug Enforcement - 60-63

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D May-18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Intergovernmental							
Drug Enforcement Proceeds	0	10,758	0	11,792	11,792	0	0%
	0	10,758	0	11,792	11,792	0	0%
Total Revenues	0	10,758	0	11,792	11,792	0	0%
Expenditures							
Materials and Supplies							
Operating Supplies	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Services and Charges							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Capital Outlay							
Machinery and Equipment	0	0	0	0	0	8,000	0%
	0	0	0	0	0	8,000	0%
Total Expenditures	0	0	0	0	0	8,000	0%
Net Revenues	0	10,758	0	11,792	11,792	-8,000	0%
Beginning Fund Balance	-9,227	-9,227	1,531	1,531	1,531	13,323	770%
Ending Fund Balance	-9,227	1,531	1,531	13,323	13,323	5,323	-60%

City of Choctaw, Oklahoma

Public Safety Fund - E 911 - 60-64

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D May-18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Intergovernmental							
Phone Tariffs	3,423	286	0	0	0	0	#DIV/0!
	3,423	286	0	0	0	0	#DIV/0!
Other Revenues							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Revenues	3,423	286	0	0	0	0	#DIV/0!
Expenditures							
Services and Charges							
Contractual Services	1,680	2,250	0	0	0	0	#DIV/0!
	1,680	2,250	0	0	0	0	#DIV/0!
Capital Outlay							
Other Improvements	0	0	7,245	7,300	7,300	1,926	0%
	0	0	7,245	7,300	7,300	1,926	0%
Total Expenditures	1,680	2,250	7,245	7,300	7,300	1,926	-74%
Net Revenues	1,743	-1,964	-7,245	-7,300	-7,300	-1,926	-74%
Beginning Fund Balance	9,447	11,190	9,226	9,226	9,226	1,926	-79%
Ending Fund Balance	11,190	9,226	1,981	1,926	1,926	0	-100%

City of Choctaw, Oklahoma

Public Safety Fund - Police Training - 60-65

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D May-18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Transfers (in)							
Municipal Court Fees	5,382	6,251	5,872	6,321	7,503	7,500	0%
	5,382	6,251	5,872	6,321	7,503	7,500	0%
Intergovernmental							
Grant Funds	5,615	0	8,055	8,055	8,055	0	-100%
	5,615	0	8,055	8,055	8,055	0	-100%
Other Revenues							
Miscellaneous	25	0	0	0	0	0	#DIV/0!
Fingerprint Fees	0	500	350	725	725	725	0%
Impound Fees	5,325	6,085	5,742	6,325	6,100	6,100	0%
Technology Fee	13,200	15,451	14,497	15,807	16,000	15,000	-6%
Booking Fee	560	453	425	446	456	450	-1%
Capital Outlay Fees	0	3,021	2,660	3,672	3,966	4,000	1%
Donations	1,188	500	0	235	235	0	-100%
	20,298	26,010	23,674	27,210	27,482	26,275	-4%
Total Revenues	31,295	32,261	37,601	41,586	43,040	33,775	-22%
Expenditures							
Materials/Supplies							
Misc. Operating Supplies	3,765	0	10000	0	0	12,000	
	3,765	0	10000	0	0	12,000	
Services and Charges							
Training and Travel	3,000	0	10,500	4,669	10,500	7,000	0%
Contractual Services	5,926	3,161	5,000	4,605	5,000	5,000	0%
	8,926	3,161	15,500	9,274	15,500	12,000	-23%
Capital Outlay							
Machinery & Equipment	0	26,827	4,500	1,581	4,500	50,000	
Other Improvements	2,194	27,289	15,000	6,850	10,000	15,000	50%
	2,194	54,116	19,500	8,431	14,500	65,000	348%
	14,885	57,278	45,000	17,705	30,000	89,000	197%
Total Expenditures							
Net Revenues	16,410	-25,017	-7,399	23,881	13,040	-55,225	-524%
Beginning Fund Balance	72,747	89,157	54,140	54,140	54,140	57,180	6%
Reserves	0	0	10,000	10,000	10,000	20,000	100%
Ending Fund Balance	89,157	64,140	56,741	88,021	77,180	21,955	-72%

Choctaw Utilities Authority

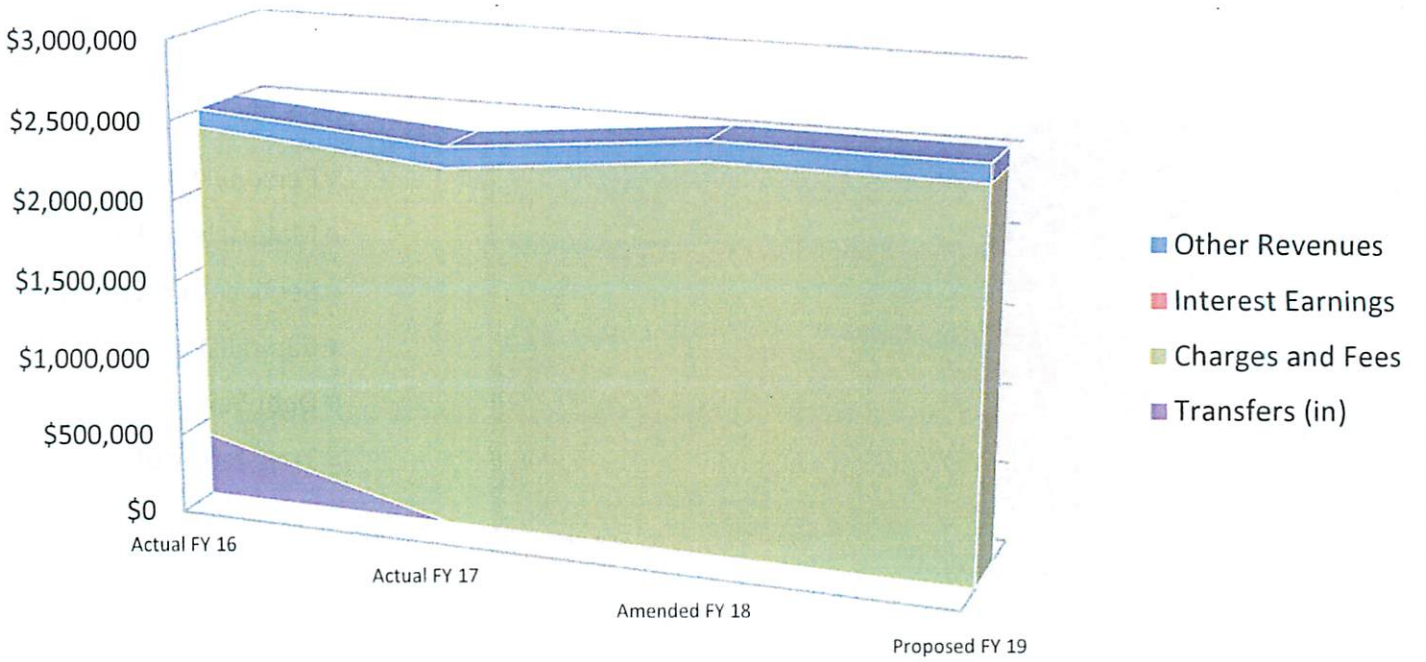
CUA General Fund

Water Department

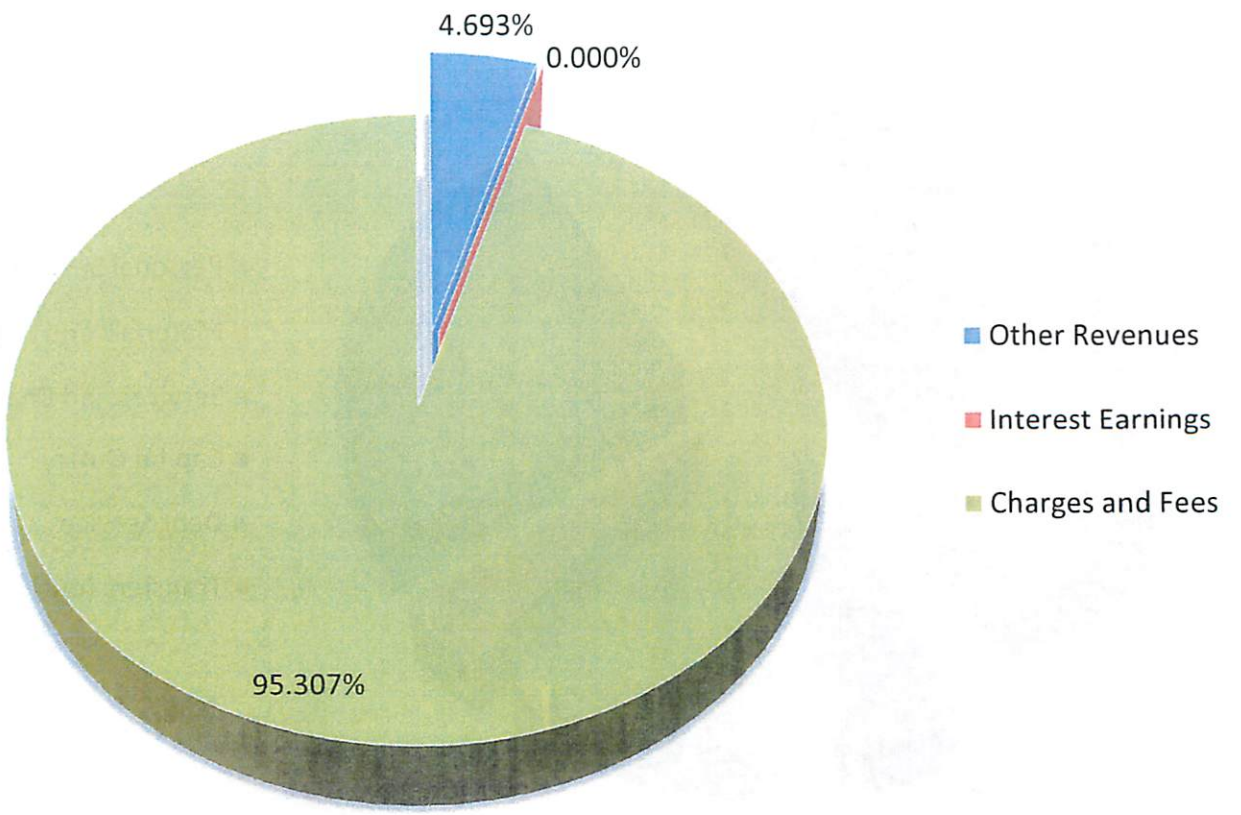
Waste Water Collection Department

Waste Water Plant Department

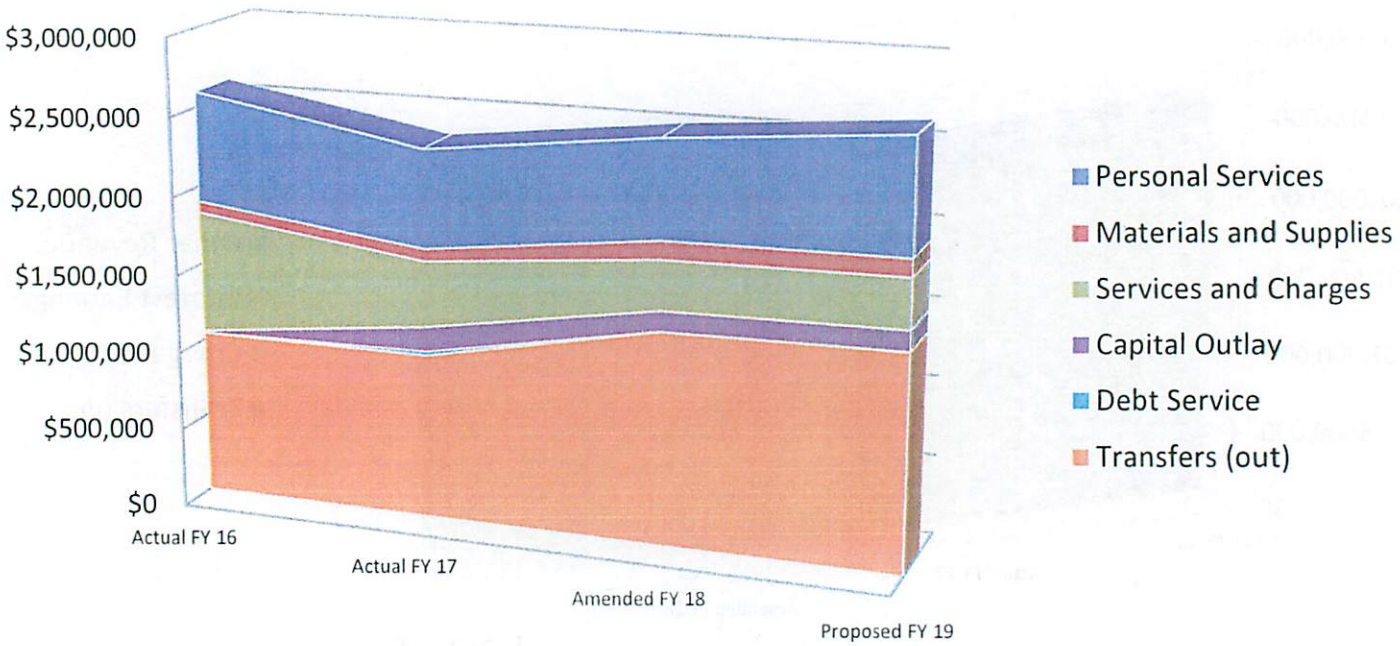
Choctaw Utilities Authority General Fund Revenues by Type - FY 15 to FY 19



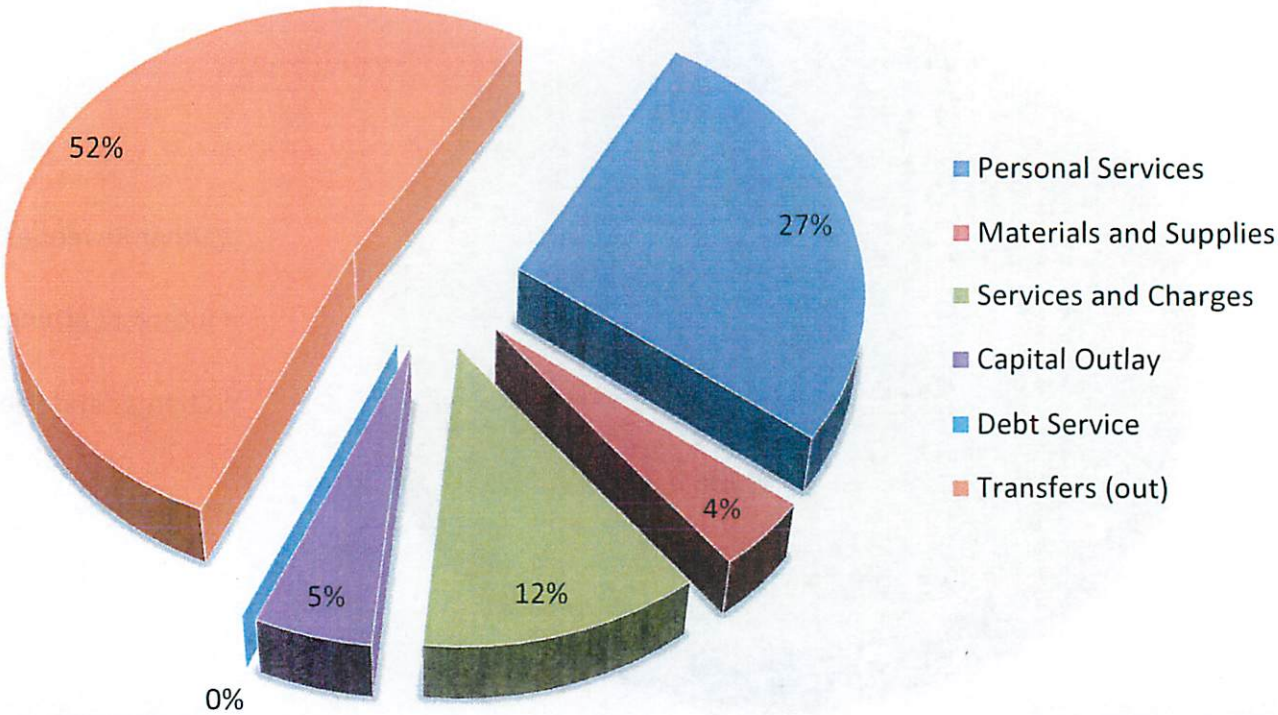
Choctaw Utilities Authority Fund Revenue Sources - FY 19



Choctaw Utilities Authority General Fund Expenditures by Type - FY 15 to FY 19



Choctaw Utilities Authority Fund Expenditures - FY 19



Choctaw Utilities Authority General Fund - Summary

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19
Revenues						
Other Revenues	115,357	130,964	108,718	105,240	124,216	119,161
Interest Earnings	0	0	0	0	0	0
Transfers (in)	393,059	0	0	0	0	0
Charges and Fees	1,997,991	2,253,786	2,356,247	2,169,322	2,419,460	2,420,119
Total Revenues	2,506,407	2,384,750	2,464,965	2,274,562	2,543,676	2,539,280
Expenditures						
Personal Services	694,832	618,803	551,314	505,161	611,017	711,041
Materials and Supplies	70,201	77,791	100,000	97,753	116,250	112,750
Services and Charges	779,090	421,145	269,000	265,347	314,750	314,500
Capital Outlay	11,709	157,341	100,000	123,622	130,000	130,000
Debt Service	939	24,864	0	0	0	0
Transfers (out)	1,041,441	1,041,441	1,342,219	1,224,154	1,342,219	1,367,253
Total Expenditures	2,598,210	2,341,384	2,362,533	2,216,037	2,514,236	2,635,544
Net Revenues	-91,803	43,366	102,432	58,525	29,440	-96,264
Beginning Fund Balance	329,101	329,101	372,467	372,467	372,467	401,907
Reserves	33,026	33,026	33,026	33,026	33,026	33,026
Ending Fund Balance	270,324	405,493	507,925	464,018	434,933	338,669

Choctaw Utilities Authority General Fund - Revenues - 61

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenues							
Penalties - Water	22,518	22,973	22,815	20,056	22,815	22,815	0%
Penalties - Waste Water	18,950	20,717	20,500	16,716	20,500	20,500	0%
Penalties - Storm Water	3,761	4,007	3,043	3,371	3,910	3,910	0%
Penalties - Drainage	3,361	2,693	2,100	3,017	3,100	3,100	0%
Penalties - Solid Waste	15,145	18,743	16,336	13,318	18,736	18,736	0%
Miscellaneous - Water	13,188	11,433	10,500	7,363	10,500	10,500	0%
Miscellaneous - Waste Water	0	0	0	5,055	5,055	0	-100%
Miscellaneous - Solid Waste	0	0	0	0	0	0	#DIV/0!
State Surcharge (25¢) Water	8,136	5,950	5,500	5,593	6,350	6,350	0%
Water Tap Fees	13,411	27,665	15,000	17,224	18,000	18,000	0%
Wastewater Tap Fees	2,100	3,040	1,500	2,625	3,000	3,000	0%
Solid Waste Set-up Fee	10,238	8,174	6,825	8,200	8,650	8,650	0%
Solid Waste Reconnect Fee	750	50	100	0	100	100	0%
Water Turn On Fees	3,800	5,520	4,500	2,702	3,500	3,500	0%
	115,357	130,964	108,718	105,240	124,216	119,161	-4%
Interest Earnings	0	0	0	0	0	0	0%
Charges for Services							
Water Services Fees	670,496	781,768	808,500	776,098	839,618	840,000	0%
Waste Water Service Fees	438,034	504,900	524,827	486,516	549,710	550,000	0%
Sludge Disposal Fee	12,471	12,778	12,500	11,277	12,500	12,500	0%
Storm Water Service Fees	105,810	134,805	138,394	126,237	142,239	142,239	0%
Drainage Service Fees	52,363	80,822	83,272	75,423	86,176	86,176	0%
Solid Waste Service Fees	714,839	734,508	784,604	689,566	784,604	784,604	0%
state.gov Online Fees	3,978	4,206	4,150	4,206	4,612	4,600	0%
	1,997,991	2,253,786	2,356,247	2,169,322	2,419,460	2,420,119	0%
Transfers (in)							
Payroll Transfer	143,059	0	0	0	0	0	#DIV/0!
Reserve Account Transfer	100,000	0	0	0	0	0	#DIV/0!
Deposit Account Transfer	150,000	0	0	0	0		#DIV/0!
	393,059	0	0	0	0	0	#DIV/0!
Total Revenues	2,506,407	2,384,750	2,464,965	2,274,562	2,543,676	2,539,280	0%
Net Revenues	-91,803	43,366	102,432	58,525	29,440	-96,264	-427%
Beginning Fund Balance	329,101	329,101	372,467	372,467	372,467	401,907	8%
Reserves	33,026	33,026	33,026	33,026	33,026	33,026	0%
Ending Fund Balance	270,324	405,493	507,925	464,018	434,933	338,669	-22%

City of Choctaw, Oklahoma

Choctaw Utilities Authority General Fund - Expenditures - 61

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	603,631	537,662	478,478	438,679	530,477	616,395	16%
Fringe Benefits	91,200	81,141	72,836	66,483	80,540	94,646	18%
	694,832	618,803	551,314	505,161	611,017	711,041	16%
Materials and Supplies							
Office Supplies	1,117	1,617	2,000	2,165	2,500	2,500	0%
Operating Supplies	7,766	13,066	13,700	16,194	17,200	16,200	-6%
Fleet Parts and Supplies	26,371	26,118	33,550	39,786	41,800	39,300	-6%
Repair/Maintenance Supplies	34,799	36,738	50,500	39,607	54,500	54,500	0%
Small Tools/Minor Equipment	148	252	250	0	250	250	0%
	70,201	77,791	100,000	97,753	116,250	112,750	-3%
Services and Charges							
Miscellaneous	22,531	29,180	28,000	25,442	28,000	28,000	0%
state.gov Online Fees	3,808	4,390	5,500	4,497	5,500	5,500	0%
Utility Services	78,943	72,240	79,500	86,437	96,500	96,500	0%
Communications	4,576	5,190	5,150	5,150	5,150	5,150	0%
Printing and Binding	1,287	1,229	1,600	1,392	1,600	1,600	0%
Professional Services	20,117	14,153	20,000	16,491	25,000	25,000	0%
Postage and Meter Service	12,200	8,000	13,500	8,000	13,500	13,500	0%
Travel and Training	1,526	5,198	9,750	6,730	9,750	9,750	0%
Contractual Services	614,349	265,731	87,500	98,747	110,000	110,000	0%
Fleet Services	4,056	2,250	3,000	0	3,000	3,000	0%
Repair/Maintenance Services	6,475	7,167	7,900	5,000	7,900	7,900	0%
Uniforms	9,221	6,416	7,600	7,462	8,850	8,600	-3%
	779,090	421,145	269,000	265,347	314,750	314,500	0%
Capital Outlay							
Machinery and Equipment	11,709	157,341	100,000	123,622	130,000	130,000	0%
Land Acquisition	0	0	0	0	0	0	0%
	11,709	157,341	100,000	123,622	130,000	130,000	0%
Debt Service							
Principal and Interest	939	24,864	0	0	0	0	#DIV/0!
	939	24,864	0	0	0	0	#DIV/0!
Transfers (out)							
Insurance							
Risk Management	21,704	21,878	19,233	19,233	19,233	20,895	9%
Unemployment	279	694	0	0	0	0	#DIV/0!
Workers Compensation	39,904	22,775	20,219	20,219	20,219	20,219	0%
Health Insurance	120,476	116,279	117,489	117,489	117,489	132,360	13%
Storm Water	165,295	218,087	219,599	201,660	219,599	219,599	0%
Debt Service Account (15%)	0	0	199,999	175,988	199,999	208,500	
Solid Waste	730,734	763,891	765,680	689,566	765,680	765,680	0%
	1,041,441	1,041,441	1,342,219	1,224,154	1,342,219	1,367,253	2%
Total Expenditures	2,598,210	2,341,384	2,362,533	2,216,037	2,514,236	2,635,544	5%

City of Choctaw, Oklahoma

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

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenues							
Penalties	22,518	22,973	22,815	20,056	22,815	22,815	0%
Miscellaneous	13,188	11,433	10,500	7,363	10,500	10,500	0%
State Surcharge (25¢)	8,136	5,950	5,500	5,593	6,350	6,350	0%
Tap Fees	13,411	27,665	15,000	17,224	18,000	18,000	0%
Turn-on Fees	3,800	5,520	4,500	2,702	3,500	3,500	0%
	61,053	73,540	58,315	52,939	61,165	61,165	0%
Interest Earnings	0	0	0	0	0	0	0%
Charges and Fees							
Water Service Fees	670,496	781,768	808,500	776,098	839,618	840,000	0%
OK.gov Online Fees	3,978	4,206	4,150	4,206	4,612	4,600	0%
	674,474	785,974	812,650	780,304	844,230	844,600	0%
Transfers (in)							
Payroll Transfer	143,059	0	0	0	0	0	0%
	143,059	0	0	0	0	0	0%
Total Revenues	878,586	859,514	870,965	833,243	905,395	905,765	0%

City of Choctaw, Oklahoma

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

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	391,287	324,811	198,805	201,994	250,804	261,681	4%
Fringe Benefits	58,482	48,873	30,130	30,469	37,834	40,009	6%
	449,769	373,684	228,935	232,463	288,638	301,690	5%
Materials and Supplies							
Office Supplies	1,117	1,617	2,000	2,165	2,500	2,500	0%
Operating Supplies	7,549	11,983	12,500	15,334	16,000	15,000	-6%
Fleet Parts and Supplies	24,437	23,606	30,000	35,709	37,500	35,000	-7%
Repair/Maintenance Supplies	1,094	2,533	3,500	4,584	5,000	5,000	0%
Small Tools/Minor Equipment	148	252	250	0	250	250	0%
	34,345	39,992	48,250	57,792	61,250	57,750	-6%
Services and Charges							
Miscellaneous	22,531	29,180	28,000	25,442	28,000	28,000	0%
state.gov Online Fees	3,808	4,390	5,500	4,497	5,500	5,500	0%
Utility Services	51,622	45,174	50,000	47,979	55,000	55,000	0%
Communications	2,889	3,554	3,500	3,500	3,500	3,500	0%
Professional Services	20,117	14,153	20,000	14,135	20,000	20,000	0%
Postage and Meter Services	6,700	4,000	8,000	4,000	8,000	8,000	0%
Travel and Training	550	2,207	5,000	3,604	5,000	5,000	0%
Contractual Services	8,632	10,906	12,500	15,244	17,500	17,500	0%
Fleet Services	4,056	2,250	3,000	0	3,000	3,000	0%
Repair/Maintenance Services	672	454	900	0	900	900	0%
Uniforms	6,118	3,928	4,000	5,015	5,250	5,000	-5%
	127,695	120,197	140,400	123,415	151,650	151,400	0%
Capital Outlay							
Machinery and Equipment	0	131,558	100,000	123,622	130,000	130,000	0%
Land Acquisition	0	0	0	0	0	0	0%
	0	131,558	100,000	123,622	130,000	130,000	0%
Debt Service							
Principal and Interest	939	24,864	0	0	0	0	#DIV/0!
	939	24,864	0	0	0	0	#DIV/0!
Transfers (out)							
Insurance							
Risk Management	12,672	10,882	9,837	9,837	9,837	10,558	7%
Unemployment	157	271	0	0	0	0	#DIV/0!
Workers Compensation	22,495	8,888	8,396	8,396	8,396	8,396	0%
Health Insurance	68,129	40,814	40,018	40,018	40,018	47,589	19%
	103,452	103,452	58,251	58,251	58,251	66,543	14%
Total Expenditures	716,200	793,747	575,836	595,543	689,789	707,383	3%

City of Choctaw, Oklahoma

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

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenues							
Penalties	18,950	20,717	20,500	16,716	20,500	20,500	0%
Miscellaneous	0	0	0	5,055	5,055	0	
Tap Fees	2,100	3,040	1,500	2,625	3,000	3,000	0%
	21,050	23,757	22,000	24,396	28,555	23,500	-18%
Charges and Fees							
Wastewater Service Fees	438,034	504,900	524,827	486,516	549,710	550,000	0%
Sludge Disposal Fees	12,471	12,778	12,500	11,277	12,500	12,500	0%
	450,505	517,677	537,327	497,793	562,210	562,500	0%
Total Revenues	471,555	541,434	559,327	522,188	590,765	586,000	-1%

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

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	104,254	95,452	125,585	105,776	125,585	195,456	56%
Fringe Benefits	16,238	14,912	19,414	16,455	19,414	30,415	57%
	120,492	110,365	144,999	122,231	144,999	225,871	56%
Materials and Supplies							
Operating Supplies	0	0	0	0	0	0	0%
Fleet Parts and Supplies	889	2,187	2,250	3,027	3,000	3,000	0%
Repair/Maintenance Supplies	5,111	9,357	15,000	14,198	17,500	17,500	0%
	6,000	11,544	17,250	17,225	20,500	20,500	0%
Services and Charges							
Utility Services	1,248	1,023	1,500	1,500	1,500	1,500	0%
Postage and Meter Services	5,500	4,000	5,500	4,000	5,500	5,500	0%
Travel and Training	486	414	750	528	750	750	0%
Contractual Services	0	2,009	2,500	95	2,500	2,500	
Repair/Maintenance Services	5,803	6,712	7,000	5,000	7,000	7,000	0%
Uniforms	689	813	1,100	497	1,100	1,100	0%
	13,726	14,972	18,350	11,620	18,350	18,350	0%
Capital Outlay							
Machinery and Equipment	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Transfers (out)							
Insurance							
Risk Management	3,262	3,698	3,349	3,349	3,349	4,361	30%
Unemployment	57	192	0	0	0	0	#DIV/0!
Workers Compensation	8,169	6,307	5,318	5,318	5,318	5,318	0%
Health Insurance	20,396	43,514	40,018	40,018	40,018	47,589	19%
	31,884	53,711	48,685	48,685	48,685	57,269	18%
Total Expenditures	172,102	190,592	229,284	199,761	232,534	321,990	38%

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

Expenditures	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Personal Services							
Gross Salaries and Wages	108,090	117,398	154,088	130,909	154,088	159,258	3%
Fringe Benefits	16,480	17,356	23,292	19,559	23,292	24,222	4%
	124,570	134,754	177,380	150,467	177,380	183,480	3%
Materials and Supplies							
Operating Supplies	217	1,082	1,200	860	1,200	1,200	0%
Fleet Parts and Supplies	1,045	325	1,300	1,050	1,300	1,300	0%
Repair/Maintenance Supplies	28,595	24,847	32,000	20,825	32,000	32,000	0%
	29,856	26,254	34,500	22,735	34,500	34,500	0%
Services and Charges							
Utility Services	26,073	26,043	28,000	36,958	40,000	40,000	0%
Communications	1,687	1,636	1,650	1,650	1,650	1,650	0%
Printing and Binding	1,287	1,229	1,600	1,392	1,600	1,600	0%
Professional Services	0	34,094	10,000	2,356	5,000	5,000	
Travel and Training	490	2,577	4,000	2,598	4,000	4,000	0%
Contractual Services	605,717	254,825	75,000	83,408	90,000	90,000	0%
Uniforms	2,413	1,675	2,500	1,950	2,500	2,500	0%
	637,668	322,080	122,750	130,313	144,750	144,750	0%
Capital Outlay							
Machinery and Equipment	11,709	25,783	0	0	0	0	#DIV/0!
Land Acquisition	0	0	0	0	0	0	0%
	11,709	25,783	0	0	0	0	#DIV/0!
Debt Service							
Principal and Interest	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Transfers (out)							
Insurance							
Risk Management	5,770	7,298	6,047	6,047	6,047	5,976	-1%
Unemployment	65	231	0	0	0	0	#DIV/0!
Workers Compensation	9,240	7,580	6,505	6,505	6,505	6,505	0%
Health Insurance	31,951	31,951	37,453	37,453	37,453	37,181	-1%
	47,026	47,060	50,005	50,005	50,005	49,662	-1%
Total Expenditures	850,829	555,931	384,635	353,520	406,635	412,391	1%

Choctaw Utilities Authority

Special Revenue Funds

Storm Water Fund

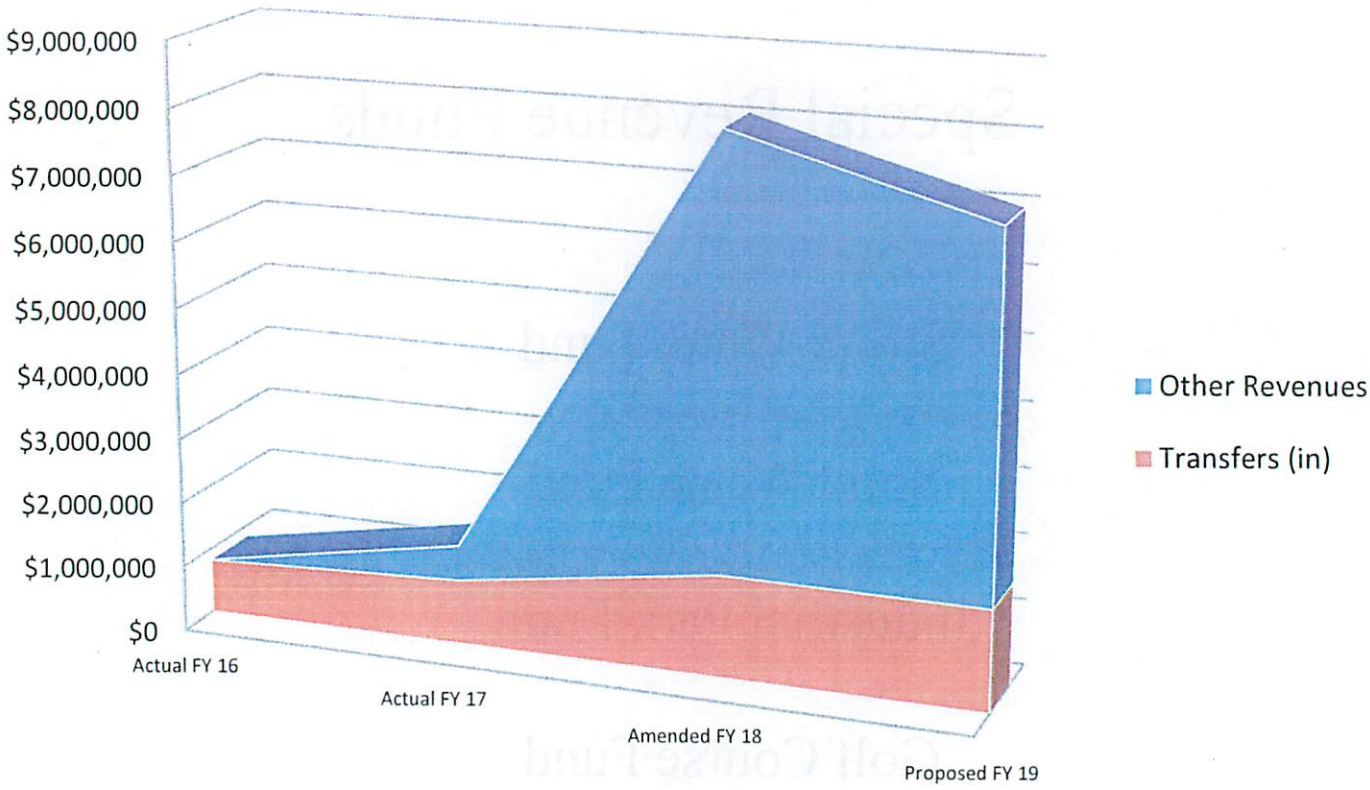
Solid Waste Fund

Industrial Park Fund

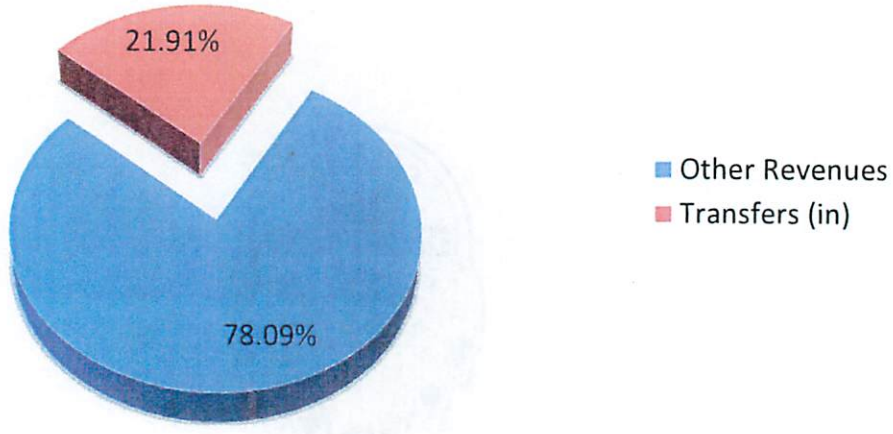
Golf Course Fund

2017 OWRB Loan Fund

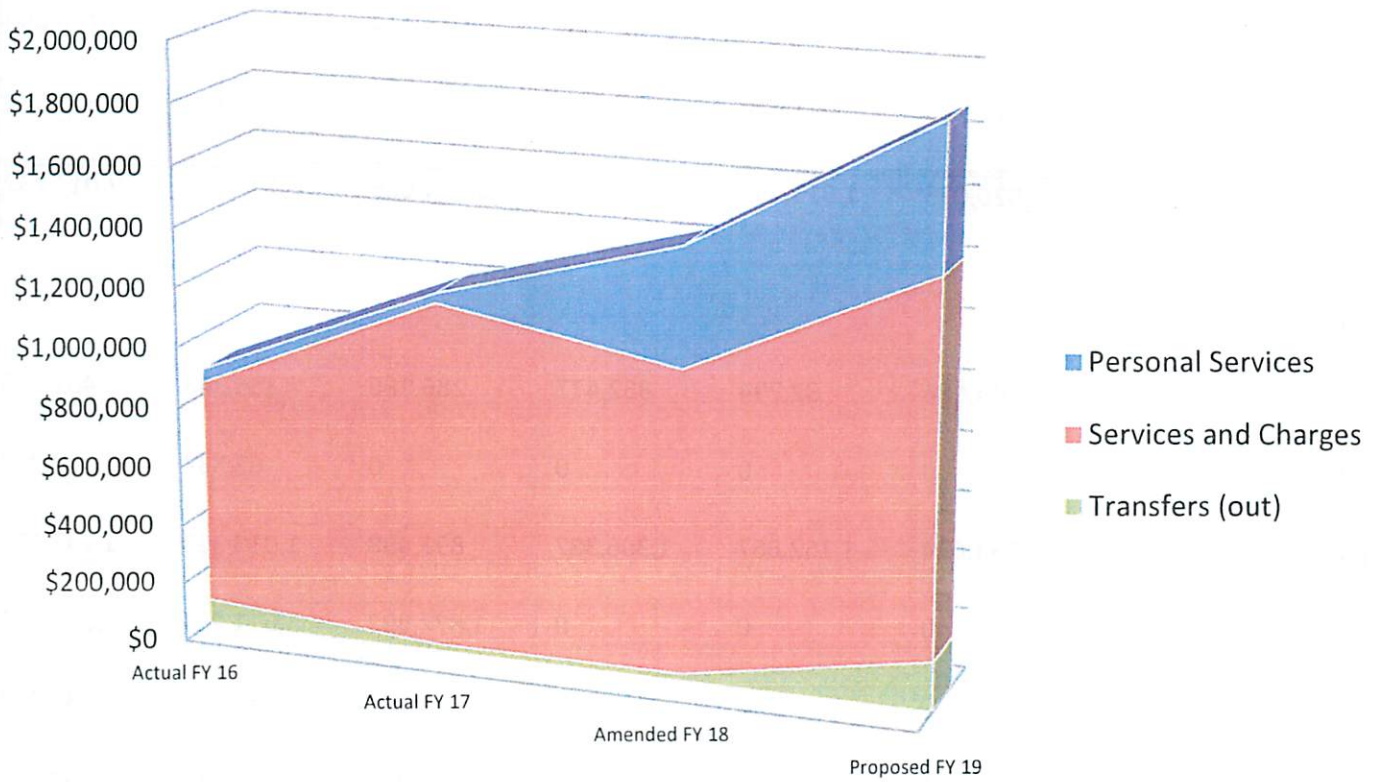
Choctaw Utilities Authority Special Revenue Fund
Revenues by Type - FY 15 to FY 19



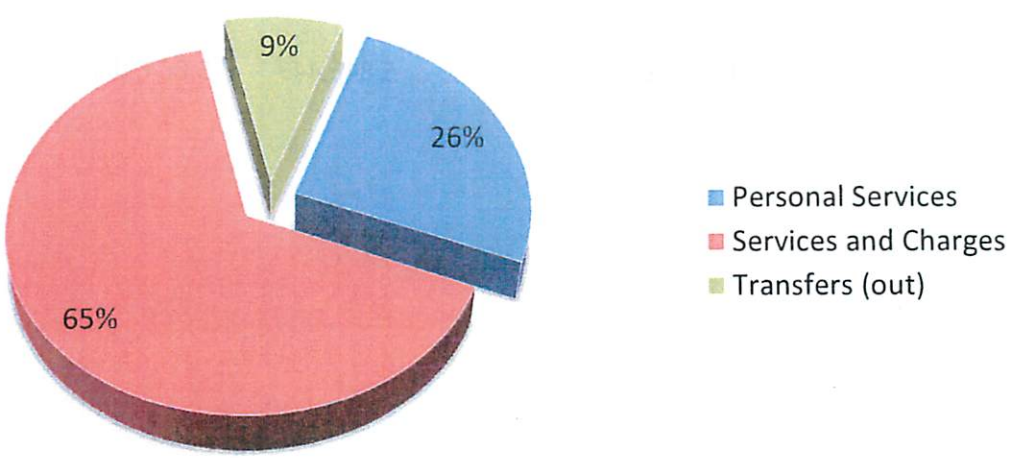
Choctaw Utilities Authority Special Revenue Fund
Revenue Sources - FY 15 TO FY 19



Choctaw Utilities Authority Special Revenue Fund Expenditures by Type - FY 15 to FY 19



Choctaw Utiltities Authority Special Revenue Fund Expenditures - FY 19



City of Choctaw, Oklahoma

Choctaw Utilities Authority Special Revenue Fund - Summary

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19
Revenues						
Other Revenues	6,300	533,275	6,021,186	1,837,445	6,554,906	5,479,600
Transfers (in)	819,775	981,978	985,279	1,197,240	1,552,730	1,537,532
Total Revenues	826,075	1,515,253	7,006,465	3,034,685	8,107,636	7,017,132
Expenditures						
Personal Services	44,184	32,794	352,477	286,186	395,348	482,890
Materials & Supplies	0	0	0	0	67,538	70,250
Services and Charges	754,634	1,152,667	1,306,387	891,438	1,010,323	1,237,159
Capital Outlay	0	0	0	1,872,997	5,611,964	5,005,000
Debt Service	0	0	0	0	117,960	136,597
Transfers (out)	83,321	22,666	27,662	26,412	24,888	167,066
Total Expenditures	882,139	1,208,127	1,686,526	3,077,033	7,228,021	7,098,962
Net Revenues	-56,064	307,125	5,319,939	-42,348	879,615	-81,830
Beginning Fund Balance	219,385	219,385	526,510	5,846,449	224,992	1,104,608
Ending Fund Balance	163,321	526,510	5,846,449	5,804,101	1,104,608	1,022,778

City of Choctaw, Oklahoma

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

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenues							
Interest	0	0	0	121.14	250	750	
Miscellaneous	0	0	0	0	0	0	0%
Land Rental	6,300	3,600	3,600	6,300	6,300	3,600	-43%
Land Sales	0	0	0	0	0	0	0%
Loan Proceeds	0	365,506	5,513,086	1,435,701	6,113,086	5,000,000	0%
Golf Course	0	164,169	504,500	395,322	435,270	475,250	0%
	6,300	533,275	6,021,186	1,837,445	6,554,906	5,479,600	-16%
Transfers (in)							
CUA General Fund	819,775	981,978	985,279	1,120,240	1,219,883	1,225,969	0%
City General Fund	0	0	0	0	250,000	225,000	0%
Stormwater Fund	0	0	0	51,575	54,900	57,875	
Solid Waste Fund	0	0	0	25,425	27,947	28,688	
	819,775	981,978	985,279	1,197,240	1,552,730	1,537,532	-1%
Total Revenues	826,075	1,515,253	7,006,465	3,034,685	8,107,636	7,017,132	-13%
Expenditures							
Personal Services							
Gross Salaries and Wages	38,625	28,425	311,353	257,888	355,976	435,200	22%
Fringe Benefits	5,560	4,370	41,124	28,298	39,372	47,690	21%
	44,184	32,794	352,477	286,186	395,348	482,890	22%
Material/Supplies							
Operating Supplies	0	8,469	19,200	20,038	20,038	30,250	51%
Fleet Parts & Supplies	0	6,604	25,000	13,518	17,500	20,000	14%
Repair & Maint Supplies	0	7,790	19,000	26,210	30,000	20,000	-33%
Small Tools & Minor Eqpmt	0	0	0	0	0	0	
	0	22,863	63,200	59,766	67,538	70,250	4%
Services and Charges							
Miscellaneous	5,021	14,475	17,150	12,367	17,150	19,650	15%
Utilities	0	7,762	2,700	12,172	13,000	13,000	0%
Communications	0	3,467	4,800	4,525	4,800	4,800	0%
Advertising	0	504	1,000	300	1,000	2,000	100%
Printing Services	0	37	0	0	0	0	#DIV/0!
Professional Services	0	365,947	513,086	139,495	175,100	363,186	0%
Postage and Meter Service	23,618	19,541	22,500	21,500	27,500	27,500	0%
Travel & Training	0	60	2,500	3,964	4,000	3,500	-13%
Contractual Services	725,994	740,874	742,651	697,115	767,773	797,773	4%
Fleet Services	0	0	2,500	4,600	5,000	5,000	0%
Repair & Maint Services	0	600	0	0	0	0	#DIV/0!
Uniforms	0	873	750	125	750	750	0%
	754,634	1,152,667	1,306,387	891,438	1,010,323	1,237,159	22%
Capital Outlay							
Equipment & Machinery	0	1,350	5,007,000	1,872,997	5,611,964	5,005,000	-11%
	0	1,350	5,007,000	1,872,997	5,611,964	5,005,000	-11%
Debt Service							
	0	26,440	106,714	104,664	117,960	136,597	16%

Transfers (out)							
Insurance							
Risk Management	1,426	1,426	2,774	2,774	2,774	9,631	247%
Unemployment	18	18	0	0	0	0	#DIV/0!
Workers Compensation	2,629	2,629	3,423	3,423	3,423	12,842	275%
Health Insurance	5,018	5,018	6,465	6,465	6,465	43,030	566%
Payroll Transfers	60,656	0	0	0	0	0	#DIV/0!
Community Service Fund	15,000	15,000	15,000	13,750	15,000	15,000	0%
Debt Service Account	0	0	0	80,325	82,847	86,563	4%
	83,321	22,666	27,662	26,412	24,888	167,066	571%
Total Expenditures	882,139	1,208,127	1,686,526	1,204,036	7,228,021	7,098,962	-2%
Net Revenues	-56,064	307,125	5,319,939	1,830,649	879,615	-81,830	-109%
Beginning Fund Balance	219,385	219,385	526,510	526,510	224,992	1,104,608	391%
Ending Fund Balance	163,321	526,510	5,846,449	2,357,159	1,104,608	1,022,778	-7%

City of Choctaw, Oklahoma

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

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenues							
Interest	0	0	0	121	250	750	
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	121	250	750	0%
Transfers (in)							
CUA General Fund	149,060	218,087	219,599	212,443	231,264	231,500	0%
	149,060	218,087	219,599	212,443	231,264	231,500	0%
Total Revenues	149,060	218,087	219,599	212,564	231,514	232,250	0%
Expenditures							
Personal Services							
Gross Salaries and Wages	38,625	28,425	82,988	48,280	82,988	86,490	4%
Fringe Benefits	5,560	4,370	12,644	7,220	12,644	13,272	5%
	44,184	32,794	95,632	55,501	95,632	99,762	4%
Services and Charges							
Miscellaneous	2,699	168	2,900	335	2,900	2,900	0%
Advertising	0	0	1,000	0	1,000	1,000	0%
Postage and Meter Services	7,500	6,000	7,500	12,500	12,500	12,500	0%
Contractual Services	41,837	38,129	40,000	29,893	40,000	40,000	0%
Uniforms	0	0	500	0	500	500	0%
	52,035	44,297	51,900	42,728	56,900	56,900	0%
Capital Outlay							
Misc. Equipment	0	1,755	5,000	4,000	5,000	5,000	0%
	0	1,755	5,000	4,000	5,000	5,000	0%
Transfers (out)							
Insurance							
Risk Management	1,426	2,464	2,774	2,774	2,774	2,581	-7%
Unemployment	18	73	0	0	0	0	#DIV/0!
Workers Compensation	2,629	2,383	3,423	3,423	3,423	3,423	0%
Health Insurance	5,080	14,443	6,465	6,465	6,465	6,525	1%
Debt Service Acc (25%)	0	40,514	54,900	54,900	54,900	57,875	
Payroll Transfer	60,656	0	0	0	0	0	#DIV/0!
	69,809	59,877	67,562	67,562	67,562	70,404	4%
Total Expenditures	166,029	136,969	215,094	165,791	220,094	227,066	3%
Net Revenues	-16,970	81,118	4,505	46,773	11,420	5,184	-55%
Beginning Fund Balance	58,259	41,289	122,408	122,408	122,408	133,828	9%
Ending Fund Balance	41,289	122,408	126,913	169,181	133,828	139,012	4%

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

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Transfers (in)							
CUA General Fund	670,715	763,891	765,680	716,801	785,969	785,969	0%
	670,715	763,891	765,680	716,801	785,969	785,969	0%
Total Revenues	670,715	763,891	765,680	716,801	785,969	785,969	0%
Expenditures							
Services and Charges							
Miscellaneous	2,322	14,307	14,250	12,032	14,250	14,250	0%
Postage and Meter Services	16,118	13,541	15,000	9,000	15,000	15,000	0%
Contractual Services	684,158	702,745	702,651	667,222	727,773	727,773	0%
	702,598	730,594	731,901	688,254	757,023	757,023	0%
Transfers (out)							
Debt Service Acc (3.65%)	0	19,757	27,947	25,425	27,947	28,688	3%
Community Service Fund	15,000	15,000	15,000	13,750	15,000	15,000	0%
	15,000	34,757	42,947	39,175	42,947	43,688	2%
Total Expenditures	717,598	765,351	774,848	727,429	799,970	800,711	0%
Net Revenues	-46,883	-1,460	-9,168	-10,628	-14,001	-14,742	5%
Beginning Fund Balance	89,618	42,735	41,275	41,275	41,275	27,274	-34%
Ending Fund Balance	42,735	41,275	32,107	30,646	27,274	12,532	-54%

City of Choctaw, Oklahoma

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

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenues							
Land Rental	6,300	3,600	3,600	6,300	6,300	3,600	-43%
Land Sales	0	0	0	0	0	0	0%
	6,300	3,600	3,600	6,300	6,300	3,600	-43%
Total Revenues	6,300	3,600	3,600	6,300	6,300	3,600	-43%
Expenditures							
Services and Charges							
Professional Services	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenditures	0	0	0	0	0	0	0%
Net Revenues	6,300	3,600	3,600	6,300	6,300	3,600	-43%
0	16,232	22,532	26,132	26,132	26,132	32,432	24%
Ending Fund Balance	22,532	26,132	29,732	32,432	32,432	36,032	11%

Choctaw Utilities Authority Special Revenue Fund - Golf Course Fund - 61-67

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Change
ProShop Sales	0	5,512	25,000	10,154	12,000	10,000	-17%
Green Fees	0	39,087	97,500	29,958	56,000	56,000	0%
Cart Rental	0	10,444	85,500	22,542	25,000	25,000	0%
Concession Sales	0	11,214	37,000	15,115	18,500	18,500	0%
Driving Range Tokens	0	11,350	15,000	10,407	15,000	15,000	0%
Membership Fee	0	40,530	78,000	55,352	53,050	120,000	126%
Gift Cards	0	600	1,500	325	500	500	0%
Clinics	0	0	1,500	0	500	500	0%
Sponsorships	0	300	9,000	0	3,000	3,000	0%
Rentals	0	52	4,000	1,470	1,470	1,500	2%
Ghin Revenue	0	80	500	0	250	250	0%
	0	119,169	354,500	145,322	185,270	250,250	35%
Transfers (in)							
City General	0	45,000	150,000	250,000	250,000	225,000	-10%
	0	45,000	150,000	250,000	250,000	225,000	-10%
Total Revenues	0	164,169	504,500	395,322	435,270	475,250	9%
Expenditures							
Personal Services							
Gross Salaries and Wages	0	91,360	228,365	161,328	190,000	262,220	38%
Fringe Benefits	0	11,362	28,480	21,078	26,728	34,418	29%
	0	102,722	256,845	182,405	216,728	296,638	37%
Materials/Supplies							
Office Supplies	0	65	2,250	95	250	2,250	800%
Operating Supplies							
a. ProShop	0	8,469	19,200	20,038	20,038	10,000	-50%
b. Concession	0	8,122	18,000	10,078	15,000	18,000	20%
Fleet Parts & Supplies	0	6,604	25,000	13,518	17,500	20,000	14%
Repair & Maint Supplies	0	7,790	19,000	26,210	30,000	20,000	-33%
Small Tools & Minor Equip	0	0	0	0	0	0	#DIV/0!
	0	31,051	83,450	69,940	82,788	70,250	-15%

Services and Charges							
Miscellaneous	0	930	900	2,412	2,500	2,500	0%
Utilities	0	7,762	2,700	12,172	13,000	13,000	0%
Communications	0	3,467	4,800	4,525	4,800	4,800	0%
Advertising	0	504	1,000	300	1,000	1,000	0%
Printing Services	0	37	0	0	0	0	#DIV/0!
Professional Services	0	350	500	80	500	500	0%
Travel & Training	0	60	2500	3,964	4,000	3,500	-13%
Contractual Services	0	12,427	21,500	34,715	42,855	30,000	-30%
Fleet Services	0	0	2,500	4,600	5,000	5,000	0%
Repairs & Maint Services	0	600	0	0	0	0	#DIV/0!
Uniforms	0	873	750	125	750	750	0%
	0	27,010	37,150	62,892	74,405	61,050	-18%
Capital Outlay							
Machinery & Equipment	0	1,350	7,000	6,964	6,964	0	-100%
	0	1,350	7,000	6,964	6,964	0	-100%
Transfers (out)							
Insurance							
Risk Management	0	0	0	0	0	7,050	#DIV/0!
Unemployment	0	0	0	0	0	0	#DIV/0!
Workers Compensation	0	0	9,419	9,419	9,419	9,419	0%
Health Insurance	0	0	31,213	31,213	31,213	36,505	17%
Payroll Transfer	0	0	0	0	0	0	#DIV/0!
	0	0	40,632	40,632	40,632	52,974	30%
Total Expenditures	0	162,133	425,077	362,833	421,517	480,911	14%
Net Revenues	0	2,036	79,423	32,490	13,753	-5,661	-141%
Beginning Fund Balance	0	0	2,036	2,036	2,036	15,789	676%
Ending Fund Balance	0	2,036	81,459	34,525	15,789	10,128	-36%

Choctaw Utilities Authority Special Revenue Fund - 2017 OWRB Loan - 66-62

Revenues	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Y-T-D 05/22/18	Amended FY 2017-18	Adopted FY 2018-19	Percentage Change
Other Revenues							
Loan Proceeds CWSRF	0	365,506	5,513,086	1,435,701	5,513,086	5,000,000	-9%
loan Proceeds 2017 A Prom	0	151,355	600,000	475,553	600,000	0	-100%
Miscellaneous	0	0	0	0	0	0	0%
Transfer: CUA General	0	0	202,650	190,997	202,650	208,500	0%
Transfer: Stormwater	0	40,514	54,900	51,575	54,900	57,875	0%
Transfer: Sanitation	0	19,757	27,947	25,425	27,947	28,688	0%
	0	577,133	6,398,583	2,179,251	6,398,583	5,295,063	-17%
Total Revenues	0	577,133	6,398,583	2,179,251	6,398,583	5,295,063	-17%
Expenditures							
Services and Charges							
Miscellaneous Services	0	69	100	42	100	100	0%
Prof Services - WW/Plant	0	365,947	513,086	139,453	175,000	363,086	0%
Prof Services - FEB Project	0	0	0	0	0	0	0%
	0	366,016	513,186	139,495	175,100	363,186	0%
Capital Outlay							
Equipment/Mach - WW/Plant	0	0	5,000,000	1,295,248	5,000,000	5,000,000	0%
Equipment/Mach - FEB Proj	0	151,535	600,000	566,784	600,000	0	0%
	0	151,535	5,600,000	1,862,033	5,600,000	5,000,000	0%
Debt Service							
Princ/Int 2017 A Note	0	25,597	103,208	93,418	103,208	122,573	0%
Princ/Int 2017 CWSRF Note	0	843	3,506	11,246	14,752	14,024	0%
Princ/Int 2016 Note	0	0	0	0	0	0	0%
	0	26,440	106,714	104,664	117,960	136,597	0%
Total Expenditures	0	543,991	6,219,900	2,106,192	5,893,060	5,499,783	0
Net Revenues	0	33,142	178,683	73,059	505,523	-204,721	-140%
Beginning Fund Balance	0	0	33,142	33,142	33,142	538,665	1525%
Ending Fund Balance	0	33,142	211,825	106,201	538,665	333,944	-38%

Budget Definitions

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

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 rending 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.

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

City of Choctaw, Oklahoma

PERSONNEL ROSTER

	Actual FY 2013-12	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Proposed FY 2018-19
Administration						
Full Time						
City Manager	1	1	1	1	1	1
City Clerk	1	1	1	1	1	1
Finance Director	1	1	1	1	1	1
Human Resource Director	0	0	1	1	1	0.5
Unfunded Main Street Coordinator	0	0	0	0	0	0
Unfunded Receptionist	0	0	0	0	0	0
Asst Finance Director	0	0	0	0	0	1
Animal Control Officer	0	0	0	0	0	0
Unfunded Finance Clerk	0	0	0	0	0	0
HR Specialist	0	0	0	0	0	0.5
Unfunded Facility Manager	0	0	0	0	0	0
Administrative Asst	0	0	0	0	0	1
Administrative Asst	0	0	0	0	0	0.5
Unfunded Marketing Coordinator	0	0	0	0	0	0
Unfunded IT Specialist	0	0	0	0	0	0
Safety Coordinator	0	0	0	0	0	1
Part Time						
Judge	1	1	1	0	0	0
Alternate Judge	1	1	1	0	0	0
Prosecutor	1	1	1	0	0	0
Full Time Employees	4.5	4	4	4	4	7.5
Part Time Employees	3	3	3	0	0	0
Total Employees						
Development Services						
Full Time						
Development Director	0	1	1	1	1	1
Planner 1	0	0	0	0	0	1
Administrative Asst	1	1	1	1	1	1
Unfunded Information Tech Arch	0	0	0	0	0	0
Unfunded Grant Writer	0	0	0	0	0	0
Unfunded Building Official	0	0	0	0	0	0
Building Inspector	0	0	0	0	0	0
Permit Clerk	0	0	0	0	0	0
Unfunded Compliance Supervisor	0	0	0	0	0	0
Compliance Officer	0	0	0	0	0	0
Stormwater Supervisor	0	0	0	0	0	0
GIS Mapping Coordinator	0	0	0	0	0	0
Lead Engineer	0	0	0	0	0	0
Seasonal Employees	0.00	0.00	0.00	0.00	0.00	0.00
Full Time Employees	1.00	2.00	2.00	2.00	2.00	3.00
Total Employees						

	Actual FY 2013-12	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Proposed FY 2018-19
Municipal Court						
Full Time						
Court Clerk	1	1	1	1	1	1
Unfunded Deputy Court Clerk						
Part Time						
Judge	0	0	0	1	1	1
Alternate Judge	0	0	0	1	1	1
Prosecutor	0	0	0	1	1	1
Full Time Employees	1	1	1	1	1	1
Part Time Employees	0	0	0	3	3	3
Total Employees						
Fire Department						
Full Time						
Fire Chief	1	1	1	1	1	1
Unfunded Asst Chief	0	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	1
Unfunded Training Officer	0	0	0	0	0	0
Unfunded Fire Marshal	0	0	0	0	0	0
Captain	2	2	2	3	3	3
Unfunded Lieutenant	0	0	0	0	0	0
Corporal	0	0	1	1	2	2
Firefighters	2	2	3	3	4	4
Unfunded Firefighters	0	0	0	0	0	0
Reserve/Volunteer	25	25	25	25	25	25
Volunteer Firefighters						
Full Time Employees	6	6	8	9	11	11
Reserve/Volunteer Employees	25	25	25	25	25	25
Total Employees						
Fleet						
Full Time						
Mechanic	0.5	0.5	0.5	0.5	0.5	0.5
Mechanic	0.8	0.8	0.8	0.8	0.8	0.5
Full Time Employees	1.3	1.3	1.3	1.3	1.3	1
Total Employees						

	Actual FY 2013-12	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Proposed FY 2018-19
General Government						
Elected						
Mayor	1	1	1	1	1	1
Ward One	1	1	1	1	1	1
Ward Two	1	1	1	1	1	1
Ward Three	1	1	1	1	1	1
Ward Four	1	1	1	1	1	1
Ward Five	1	1	1	1	1	1
Ward Six	1	1	1	1	1	1
Part Time	1	1	1	1	1	1
City Attorney						
Elected Officials	7	7	7	7	7	7
Part Time Employees	1	1	1	1	1	1
Total Employees	8	8	8	8	8	8
Parks						
Full Time						
Park Director	1	1	1	1	1	1
Park Supervisor	1	1	0	1	1	1
Laborer	2	1	3	3	3	3
Seasonal						
Laborer	9	9	9	9	9	2
Full Time Employees	4	3	4	5	5	5
Seasonal Employees	4	4	4	4	2	2
Total Employees	8	7	8	9	7	7
Bouse Sports						
Sports Cordinator	0	0	0	0	1	1
Gate Worker	0	0	0	0	0	4
Complex Laborer	0	0	0	0	0	2
Concession Manager	0	0	0	0	1	1
Concession Laborer	0	0	0	0	0	6
Police						
Full Time						
Police Chief	1	1	1	1	1	1
Admininstrative Secretary	1	1	1	1	1	1
Unfunded Major	0	0	0	0	0	0
Unfunded Captain	1	0	0	0	3	3
Unfunded Lieutenant	0	0	0	0	4	4
Sergeant	3	3	3	3	3	3
Corporal	3	3	3	3	3	3
Master Patrolman	2	2	2	2	3	3
Police Officer	8	8	8	9	9	9
Unfunded Property Manager	0	0	0	0	0	0
Unfunded Records Custodian	0	0	0	0	0	0
Reserve/Volunteer						
Reserve Officer	10	10	10	10	10	10
Full Time Employees	19	18	18	19	27	27
Reserve/Volunteer Employees	10	10	10	10	10	10
Total Employees	29	28	28	29	37	37

	Actual	Actual	Actual	Actual	Actual	Proposed
Senior Center	FY 2013-12	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Part Time						
Laborer	1	0	0	0	0	0
Full Time Employees	1	0	0	0	0	0
Total Employees	1	0	0	0	0	0
Cemetery						
Full Time						
Unfunded Groundskeeper	0	0	0	0	2	2
Seasonal						
Laborer	1	0	0	0	1	1
Full Time Employees	0	0	0	0	2	2
Seasonal Employees	1	0	0	0	1	1
Total Employees	1	0	0	0	3	3
Streets						
Full Time						
Public Works Director	0	0	0	0	0.33	0.33
Assistant Public Works Director	0	0	0.33	0.33	0	0
Street Supervisor	0.5	0	1	1	1	1
Laborer	3.5	3	2	2	3	3
Heavy Equipment Operator	0	1	1	1	1	1
Light Equipment Operator	0	0	1	1	1	1
Unfunded Laborer	0	0	0	0	2	2
Unfunded Light Equip Operator	0	0	0	0	1	1
Seasonal						
Laborer	6	6	4	4	0	4
Full Time Employees	4	4	4.33	4.33	5.33	5.33
Seasonal Employees	6	6	4	4	0	4
Total Employees	10	10	8.33	8.33	5.33	9.33
Landscaping						
Seasonal						
Laborer	1	0	0	0	0	0
Seasonal Employees	1	0	0	0	0	0
Total Employees	1	0	0	0	0	0

	Actual FY 2013-12	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Proposed FY 2018-19
Water						
Full Time						
Public Works Director	0.5	0.5	0.5	0.5	0.34	0.34
Assistant Public Works Director	0	0	0.33	0.33	0	0
HR Director	0	0	0	0	0	0.5
HR Administrative Asst.	0	0	0	0	0	0.5
Mechanic	0.2	0.2	0.2	0.2	0.2	0.5
Utility Supervisor	1	1	1	1	1	1
Utility Clerk	1	1	1	1	1	1
Meter Reader	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	0.5
General Clerk	1	1	1	1	1	1
Finance Director	0	1	1	1	0	0
Laborer	0.5	0.5	0.5	0.5	0	0
Crew Chief	1	1	1	1	3	3
Unfunded Crew Chief	0	0	0	1	1	1
Unfunded Laborer	0	0	0	0	0	0
Unfunded Laborer	0	0	0	0	0	0
Seasonal						
Seasonal Position	2	2	1	0	0	0
Full Time Employees	7.2	8.2	8.53	8.53	8.54	9.34
Seasonal Employees	2	2	1	0	0	0
Total Employees	9.2	10.2	9.53	8.53	8.54	9.34
Waste Water						
Full Time						
Crew Leader	0	0	0	0	2	3
Laborer	2	2	3	3	2	3
Unfunded Laborer	0	0	0	0	3	2
Unfunded Crew Leader	0	0	0	0	0	0
Full Time Employees	2	2	3	3	4	6
Seasonal Employees	0	0	0	0	0	0
Total Employees	2	2	3	3	4	6
Waste Water Treatment Plant						
Full Time						
Assistant Public Works Director	0	0	0.34	0.34	0.33	0.33
Plant Superintendent	0	0	0	0	1	1
Asst Supervisor	1	1	1	1	0	0
WWTP Operator	1	1	1	1	1	1
Laborer	0	0	0	0	2	2
Full Time Employees	2	2	2.34	2.34	4.33	4.33
Total Employees	2	2	2.34	2.34	4.33	4.33
Storm Water						
Full Time						
Compliance Officer	0.5	0.33	0.33	0.33	1	1
City Engineer	0.5	0.5	0.5	0.5	0	0
Heavy Equipment Operator	1	1	1	1	1	1

	Actual FY 2013-12	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Proposed FY 2018-19
Golf Course						
Golf Pro Manager	0	0	0	0	1	1
Unfunded Asst Golf Pro Manager	0	0	0	0	0	0
Pro Shop Attendant	0	0	0	0	4	4
Part-time Pro Shop	0	0	0	0	1	1
Outside Service	0	0	0	0	6	6
Superintendent	0	0	0	0	1	1
Unfunded Asst Superintendent	0	0	0	0	0	0
Unfunded Spray Technician	0	0	0	0	0	0
Irrigation Technician	0	0	0	0	1	1
Mechanic	0	0	0	0	0.5	0.5
Golf Maintenance Laborer	0	0	0	0	1	1
Seasonal Laborer	0	0	0	0	2	2
Unfunded Seasonal Laborer	0	0	0	0	3	3
General Fund						
Full Time	25.8	22.8	23.8	24.8	32.8	32.5
Part Time	5.5	5	5	5	6	9.5
Elected	7	7	7	7	7	7
Seasonal	4	4	4	4	2	2
Reserve/Volunteer	16	16	18	19	35	35
Total - General Fund	58.3	54.8	57.8	59.8	82.8	86
Special Revenue Fund						
Full Time	4	4	4.33	4.33	7.33	7.33
Seasonal	7	6	4	4	1	5
Total - Special Revenue Fund	11	10	8.33	8.33	8.33	12.33
CUA General Fund						
Full Time	11.2	12.2	13.87	13.87	16.87	19.67
Seasonal	2	2	1	0	0	0
Total - CUA General Fund	13.2	14.2	14.87	13.87	16.87	19.67
CUA Special Revenue Fund						
Full Time Employees	2	1.83	1.83	1.83	2	2
Total - CUA Special Revenue Fund	2	1.83	1.83	1.83	2	2
All Funds						
Full Time	43	40.83	43.83	44.83	59	61.5
Part Time	5.5	5	5	5	6	14.5
Elected	7	7	7	7	7	7
Seasonal	13	12	9	8	3	7
Reserve/Volunteer	16	16	18	19	35	35
Total - All Funds	84.5	80.83	82.83	83.83	110	125