

CITY OF SAND SPRINGS

Budget

FISCAL YEAR 2016

*City of Sand Springs, Oklahoma
Sand Springs Municipal Authority*

*City of Sand Springs
Fiscal Year 2016*

Adopted Budget

Mike Burdge – Mayor
Brian Jackson – Vice Mayor
John Fothergill – Council Member
Harold Neal – Council Member
Dean Nichols – Council Member
Michael Phillips – Council Member
James Rankin – Council Member
Elizabeth Gray – City Manager
Kelly Lamberson – Finance Director
Julie Casteen – Budget Officer



TJ/la

PUBLISHER'S AFFIDAVIT

FY2016 BUDGET PROPOSAL

PUBLICATION DATE(S)

04/16/15

CASE NUMBER: FY2016 BUDGET PROPOSAL

AD NO: 00195883

LEGAL NOTICE

STATE OF OKLAHOMA

COUNTY OF Tulsa

} SS

I, of lawful age, being duly sworn, am a legal representative of Sand Springs Leader of Sand Springs, Oklahoma, a weekly newspaper of general circulation in Tulsa, Oklahoma, a newspaper qualified to publish legal notices, advertisements and publications as provided in Section 106 of Title 25, Oklahoma Statutes 1971 and 1982 as amended, and thereafter, and complies with all other requirements of the laws of Oklahoma with reference to legal publications. That said notice, a true copy of which is attached hereto was published in the regular edition of said newspaper during the period and time of publication and not in a supplement, on the ABOVE LISTED DATE(S)

Valerie Praytor
Representative Signature

Subscribed to and sworn to me this 17th day of April, 2015.

Notary Public

Kathleen A. Drake
Kathleen A. Drake

My commission number: 06000391

My commission expires: January 9, 2018

Customer #: 00000408

Customer: CITY OF SAND SPRINGS

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CITY OF SAND SPRINGS, OKLAHOMA
NOTICE OF PUBLIC HEARING
APRIL 27, 2015 - 7:00 P.M.
100 E. BROADWAY, 2ND FLOOR
PROPOSED FY2016 BUDGET

COPY

The following is a preliminary summary of the proposed budget for Fiscal Year 2016. The proposed budget is available for public inspection at the Office of City Clerk during normal business hours.

OPERATING FUND BUDGET			
	Revenues	Expenditures	Transfers In (Out)
General Fund	16,425,473		(4,459,573)
Municipal Court		196,631	
City Manager		339,545	
City Clerk		168,815	
General Administration		161,825	
Planning & Development		153,774	
Human Resources		190,295	
Finance		583,534	
City Attorney		104,809	
Information Services		315,753	
Facilities Management		547,497	
Fleet Maintenance		299,085	
Police		3,296,788	
Animal Control		105,687	
Communications		598,887	
Fire		3,617,756	
Emergency Management		58,223	
Neighborhood Services		358,744	
Street		948,184	
Parks & Recreation		1,064,305	
Museum		47,147	
Senior Citizens		34,122	
Economic Development		344,926	
Municipal Authority:			
Water Utility Fund	7,480,756		(715,800)
Public Works		749,051	
Water Maintenance/ Operations		1,705,639	
Skiatook Water System		530,452	
Water Treatment		1,386,242	
Lake Caretaker		17,894	
Engineering		451,318	
Customer Service		735,557	
Safety & Training		8,900	
Wastewater Utility Fund	3,430,738		(74,000)
Wastewater Maintenance/ Operations		967,883	
Environmental Compliance		248,024	
Wastewater Treatment		692,513	
Solid Waste Utility Fund	1,869,185		(363,175)
Solid Waste - Residential		837,467	
Solid Waste - Commercial		373,879	
Solid Waste - Recycling		34,816	
Stormwater Utility Fund	1,130,617		(1,000,000)
Airport Fund	336,610		100,000
Golf Course Fund	535,403		44,500
Golf Pro		502,607	
Golf Maintenance		392,819	
Debt Service		1,371,355	
Depreciation		3,567,936	
Bad Debt		94,900	
Inventory Short-Long		20,000	
Loss on Disposal of Assets		22,000	
Special Revenue Funds	3,220		-
Debt Service Fund	1,337,280		1,101,888
Total Operating Fund Budget	\$ 32,549,291	\$ 36,021,731	\$ (6,409,549)

CAPITAL FUND BUDGET			
	Revenues	Expenditures	Transfers In (Out)
ODOC Home Fund	20	-	-
EDIF CDBG Fund	-	-	-
ODOC EECBG Fund	-	-	-
Tax Increment District	-	750,000	750,000
Capital Improvement Fund	1,500	156,780	166,900
General Short-Term Capital Fund	115,726	306,980	127,180
Street Improvement Fund	25,000	1,596,395	1,542,598
Capital Water & Wastewater Fund	76,000	2,431,709	2,285,195
GO Bond 2002 Fund	-	-	-
GO Bond 2006 Fund	10	-	-
GO Bond 2014 Fund	1,000	-	-
Vision 2025 Fund	-	-	-
Stormwater Capital Improvement Fund	5,000	1,053,351	1,000,000
Golf Course Capital Improvement Fund	10	25,000	25,500
Park & Rec Fund	7,500	-	-
Airport Construction Fund	5	3,120	-
Water Meter Replacement Fund	400	401,000	200,000
Municipal Authority Short-Term Capital Fund	15	372,175	372,175
Total Capital Fund Budget	\$ 221,186	\$ 7,406,518	\$ 6,409,548

CITY OF SAND SPRINGS, OKLAHOMA
FY2016 BUDGET

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Section One

Introduction

- Budget Message
- Budgetary Guidelines
- Fund Descriptions



CITY OF SAND SPRINGS

100 E. Broadway St. • P.O. Box 338 • Sand Springs, Oklahoma 74063
Phone: 918.246.2500 • sandspringsok.org

April 27, 2015

Dear City Councilors and Citizens of Sand Springs:

On behalf of the budget preparation team, which includes the City Council Finance Committee, the City's Finance Department and the administrators of the City's departments and divisions, I am pleased to present the 2016 fiscal year (FY-16) balanced budget for the City of Sand Springs and Sand Springs Municipal Authority for your consideration and adoption.

Overall, this proposed budget is relatively flat compared to the FY-15 amended budget, with revenues conservatively based on current year projections. The FY-16 Budget reflects a guarded and modest approach to estimating revenues for the upcoming year, anticipating income from sales tax to go up 1.25% over current FY-15 projections.

While sales tax provides over 42% of the net operating revenue for the City, revenue from the Municipal Water Authority is the second largest revenue source at 29% of the City's net operating revenue. Notable declines in water revenues as a result of lower-than-expected consumption in FY14 and FY15 are reflected in the FY16 revenue projections.

Operating expenditures are budgeted for a 1.5% decrease from the FY15 budgeted expenditures, principally the result of a large outlay of capital in FY15 for emergency communications equipment. Personnel costs are the major driver of expenditures, with the largest budgetary rise reflected in personal services, showing an increase of 3.0% over prior year. This increase is largely a result a 0.5% cost of living wage increase, combined with automatic step raises for all employees. Increases in group health insurance and Workers Comp insurance are other major contributors to the increase in personal services expenditures. Group health insurance premiums will increase by 6.0%, following a 7.6% increase in FY15. Worker's Comp insurance is budgeted to increase 10%.

Eight years ago, the City's budget provided for 227 full time positions and 18 part time positions. Following the economic downturn, the City implemented staff reductions in FY-09. Additional cuts were made in FY-10 and FY-11, when funding allowed for 185 full time positions. Some positions were restored in 2012-2014, with 201 full time positions authorized in FY-14. The FY-15 budget restored one full time position but froze one full time emergency communications dispatch position. The FY-16 budget proposes to restore the communications dispatch position through the use of dedicated

E911 revenues. In addition, a full time position is proposed in the Stormwater Utility Fund, restored from a part-time contracted position that was implemented in FY-12.

Department	Position	FT Positions	PT positions
Communications	Dispatcher	+1	0
Stormwater	Stormwater/Utilities Technician	+1	0

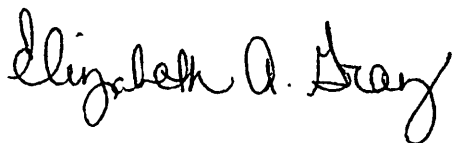
The FY-16 budget continues to place emphasis on prioritizing capital needs city-wide while identifying ways to share existing equipment in the coming year with a more efficient and cost effective Central Equipment program. The budget allows for the replacement of four police patrol vehicles, a dump truck and related equipment, a hotbox trailer, and a pickup with a lift gate for the Street department. The Fleet Maintenance department will replace an aging pickup. The budget also designates funds for a portable valve exerciser and a new vehicle for the Water Maintenance & Operations department; a portable lift station, pickup and Vactor truck rodder hose for Wastewater Maintenance & Operations; and a spectrophotometer for the Environmental Compliance department. Other major purchases include polycarts, dumpsters and a garbage truck for Solid Waste, and replacement golf carts for the golf course.

Public improvements in the upcoming budget include various building improvements, street and utility improvements, traffic signal upgrades at 41st Street and Highway 97, continued funding for widening 113th West Avenue, improvements to the Water Treatment plant and Wastewater Treatment plant, and investments in storm water and flood control projects.

I would like to thank the Department Heads and their staff for the careful consideration shown in their department budget requests, and for recognizing the necessity of a flat budget. The entire staff adopted a sense of teamwork and shared responsibility in the effort to achieve the goals of this budget proposal, and I am confident that they understand the need for continued caution and disciplined management in their expenditures.

In closing, the FY-16 Budget provides the funding for maintaining the City's long tradition of excellent public service. We remain committed to allocating finite resources towards the City's mission of providing for the common good and delivering services essential for a safe, sustainable, and engaged community.

Respectfully submitted,



Elizabeth A. Gray
City Manager

CITY OF SAND SPRINGS, OKLAHOMA BUDGETARY GUIDELINES

Budget Process

A detailed request is prepared by the Director responsible for the specific department operating budget, equipment needs and capital projects, and is submitted to the Finance Department for analysis. The Budget Committee – comprised of the City Manager, Finance Director, and Budget Officer – then holds a series of joint meetings with Department Heads to affirm objectives, set priorities and justify work programs. From this process, the Budget Committee allocates available resources based on the priorities established by the group. Next, the Finance Committee, consisting of three council members and members of the Budget Committee, reviews suggested expenditures and makes a recommendation to the City Council and Municipal Authority Trustees. The City Council and Municipal Authority Trustees deliberate upon the proposed budget by holding a public hearing to approve the annual budget no later than seven (7) days before the end of the current fiscal year. The City Council must approve the budget before any expenditure is made in the new fiscal year.

Budget Law

The City has adopted the provisions of the Municipal Budget Act (Title 11 O.S. §§ 17-201 through 17-216). In accordance with the Budget Act, the following process is used to adopt the annual budget:

- a. Prior to June 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1.
- b. Public hearings are conducted to obtain citizen comments. At least one public hearing must be held no later than 15 days prior to July 1.
- c. Subsequent to the public hearing but no later than seven days prior to July 1, the budget is adopted by resolution of the City Council.
- d. The adopted budget is filed with the Office of State Auditor and Inspector.

All funds of the City with revenues and expenditures are required to have annual budgets and all budgets must be balanced (i.e. estimated revenues + appropriated fund balance = appropriations). The legal level of expenditure and encumbrance control is department appropriation total within a fund. Accounting for expenditures must at least be at the object category level within each department as follows:

- Personal Services
- Materials and Supplies
- Other Services and Charges
- Capital Outlay
- Debt Service
- Interfund Transfers

INTRODUCTION

BUDGETARY GUIDELINES

All transfers of appropriations between funds and supplemental appropriations require City Council approval. The City Manager may transfer appropriations between object categories within a fund without City Council approval. Supplemental appropriations must also be filed with the Office of State Auditor and Inspector.

In accordance with Title 60 of the Oklahoma State Statutes, the Sand Springs Municipal Authority, the Sand Springs Economic Development Authority and the Sand Springs Cultural and Historical Museum Trust Authority are required to prepare an annual budget and submit a copy to the City as beneficiary. However, there are no further requirements such as form of budget, approval of the budget or definition of a legal level of control.

Budget Accounting

The City budgets for governmental funds, which include General Fund, Capital Project Funds, Debt Service Funds, and Special Revenue Funds, are based on the modified accrual basis of accounting. Under this method, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available is defined as means collectible within the current period or soon enough thereafter (defined by the City as 60 days after year end) to pay current liabilities. The primary revenue sources, which have been treated as susceptible to accrual by the City, are sales tax, police fines, intergovernmental revenues, and other taxes. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recorded when due.

The City budgets for proprietary funds, which include the Sand Springs Municipal Authority Enterprise Funds based on the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

The City utilizes encumbrance accounting in all funds under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve a portion of the applicable appropriation. Encumbrances outstanding at year-end are not considered expenditures for budgetary purposes, but are reported as a reservation of fund balance since the City intends to honor the commitments and provide for supplemental appropriations in the following budget year. All appropriations lapse at year-end.

CITY OF SAND SPRINGS, OKLAHOMA FUND DESCRIPTIONS

The basic accounting and reporting entity for the City of Sand Springs is a fund. A fund is defined as "an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created". Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds used in government are classified into three broad categories: governmental, proprietary and fiduciary. Governmental funds include activities usually associated with a typical local government's operations (general government, public safety, parks activities, streets, etc.) Proprietary funds are used in governments to account for activities often found in the private sector (utilities, airports and golf courses are prime examples). Fiduciary funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent. The City currently has no Fiduciary funds. The various funds are grouped in fund types and categories as follows:

GOVERNMENTAL FUNDS

Include activities usually associated with the governmental entities' operation (police, fire, and general governmental functions).

General Fund The primary operating fund of the City. All general tax revenues and other receipts not allocated by law or some other contractual agreement to other funds are accounted for in the General Fund. Expenditures of this fund include the general operating expenses traditionally associated with governments such as administration, public safety, streets, and parks.

Special Revenue Funds Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for certain purposes.

- **Special Programs Fund** – budgets and accounts for specific revenues and expenditures pertaining to public safety activities and recreational services provided by the City.
- **ODOC Home Investment Partnership Fund** – budgets and accounts for federal block grants for housing rehabilitation.

Debt Service Funds Debt Service Funds are used to account for the acquisition of resources and payment of principal and interest on general long-term debt.

- **Sinking Fund** – budgets and accounts for ad-valorem taxes levied by the City for use in retiring general obligation bonds, court-assessed judgments, and related interest and fiscal agent fees.

Capital Project Funds Capital Project Funds are used to account for the acquisition, construction, and improvement of capital facilities other than those financed by proprietary funds.

INTRODUCTION

FUND DESCRIPTIONS

- **General Short Term Capital Fund** – budgets and accounts for revenues and transfers from other City funds as City Council may designate for City short-term capital needs with a value of \$5,000 or greater.
- **Municipal Authority Short Term Capital Fund** – budgets and accounts for revenues, transfers from Authority funds as Trustees may designate for Authority short-term capital needs with a value of \$5,000 or greater.
- **Tax Incremental District Fund** – budgets and accounts for tax increment financing revenues initially collected by the General Fund and related economic development expenditures.
- **Parks and Recreational Fund** – budgets and accounts for revenues from housing developers for park improvements.
- **Community Development Block Grant - EDIF Fund** - budgets and accounts for federal block grants for purposes of community development.
- **ODOC EECBG Grant Fund**- budgets and accounts for an energy efficiency and conservation block grant for purposes of improvements to the City's Municipal building.
- **Capital Improvement Fund** – budgets and accounts for specific revenues, transfers from other City funds and expenditures for various capital projects not accounted for in other project funds.
- **Street Improvement Fund** – budgets and accounts for street improvements funded by the related half penny sales tax approved by citizens in 2007. These funds may also be expended for retirement of debt as provided in the ordinance.
- **Capital Improvement Water & Wastewater Fund** – budgets and accounts for water and sewer improvements funded by the related penny sales tax approved by citizens in 1979. These funds may also be expended for retirement of debt as provided in the ordinance.
- **Airport Construction Fund** – budgets and accounts for grants, transfers from other City funds and expenditures for capital improvements of the airport.
- **General Obligation Bond 2002 Fund** – budgets and accounts for 2002/2003 GO Bond proceeds (\$6,190,000) for capital improvements for streets, public safety, parks, cultural and recreation facilities, and acquiring land for flood mitigation.

Capital Project Funds *(continued)*

- **General Obligation Bond 2006 Fund** – budgets and accounts for 2006 GO Bond proceeds (\$6,360,000) for capital improvements for streets, public safety, and community center.
- **General Obligation Bond 2014 Fund** – budgets and accounts for 2014 GO Bond proceeds (\$2,365,000) for capital improvements for parks, cultural and recreation facilities.
- **Stormwater Capital Improvement Fund** – budgets and accounts for transfers from the Municipal Authority stormwater revenues for capital improvements for stormwater drainage.
- **Vision 2025 Fund** – budgets and accounts for surplus Vision 2025 sales tax revenues and private donations to be used for parks improvements and other capital improvements.
- **Golf Course Capital Improvement Fund** – budgets and accounts for transfers from the Municipal Authority golf course revenues designated for capital improvements for maintenance of the golf course.
- **Water Meter Replacement Fund** – This fund accumulates recovered funds generated as a result of the AMR project after debt service payments are made. These funds are used for ongoing maintenance of the AMR system and to maintain and replace components of automated water meters.

PROPRIETARY FUNDS

There are two classifications of Proprietary Funds: Enterprise Funds and Internal Service Funds. Internal Service Funds are used to account for goods or services provided to other funds, departments, or agencies of the City. The City currently has no Internal Service Funds.

Enterprise Funds

Enterprise Funds are used to account for activities that are operated in a manner similar to a private business enterprise, where the cost of the goods or services are to be financed or recovered primarily through user charges.

- **Municipal Authority Water Utility Fund** – budgets and accounts for activities of the public trust in providing water services to citizens.
- **Municipal Authority Wastewater Utility Fund** – budgets and accounts for activities of the public trust in providing wastewater services to citizens.
- **Municipal Authority Solid Waste Utility Fund** – budgets and accounts for activities of the public trust in providing solid waste services to citizens.
- **Municipal Authority Airport Fund** – budgets and accounts for revenues and expenses related to the operation of the airport facility, pay debt service requirements on airport related debt and finance future airport improvements.
- **Municipal Authority Golf Course Fund** – budgets and accounts for revenues and expenses related to the operation of the golf course, pay debt service requirements on golf course related debt and finance future golf improvements.
- **Municipal Authority Stormwater Fund** – budgets and accounts for revenues and expenses related to the maintenance of stormwater operations.

Section Two

Budget Overview

- Budget Summary
- Scheduled Positions

**City of Sand Springs
FY-16 Proposed Budget
Budget Summary****Budget Process**

The budget process for FY-16 began with estimating anticipated revenues. This largely involved reviewing revenue trends over the last several years, assessing current economic factors and future economic predictions, and determining expected growth in the overall population of the City. The FY-16 budget reflects only a slight increase in overall revenues, continuing the trend from FY15.

The expenditure budget process for FY-16 began with the current FY-15 spending budget. The one-time items built into the FY-15 budget were removed and increases in certain uncontrollable expenditures were calculated to produce a base FY-16 budget. Workers Comp insurance premiums are budgeted to increase 10%; Health insurance premiums are budgeted to increase 6.0%. Anticipated increases in utilities of approximately 10% were built into the base FY-16 budget, but adjustments were made to reflect a decrease in consumption as a result of energy efficiency improvements made in prior years. Motor fuel is budgeted to remain even with prior year budget. The 2% annual wage step increase for all employees implemented as part of the pay plan in FY15 was included in the FY-16 base budget.

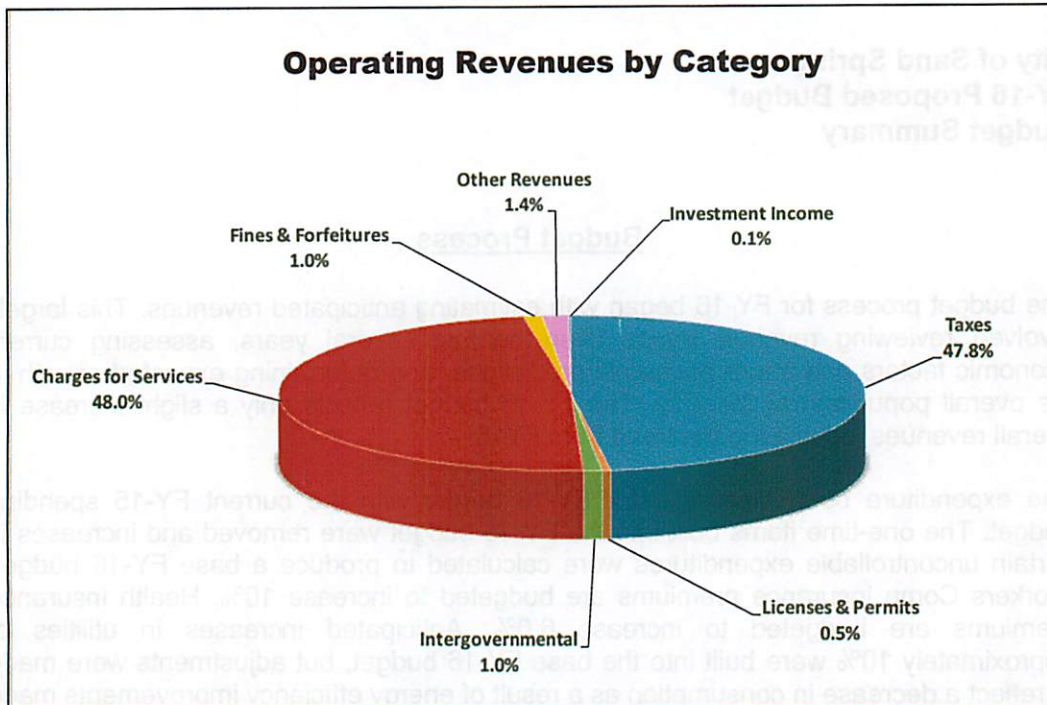
The City's two major sources of revenue are sales tax and water sales. These combined revenues are projected to exceed the FY15 budget by \$574,328, or 2.3%. The FY16 revenue budget is based on FY15 projections.

Department heads met and collectively set priorities, which included a 0.5% COLA wage increase. In addition, short-term capital needs were evaluated city-wide, with equipment purchases ranked by priority.

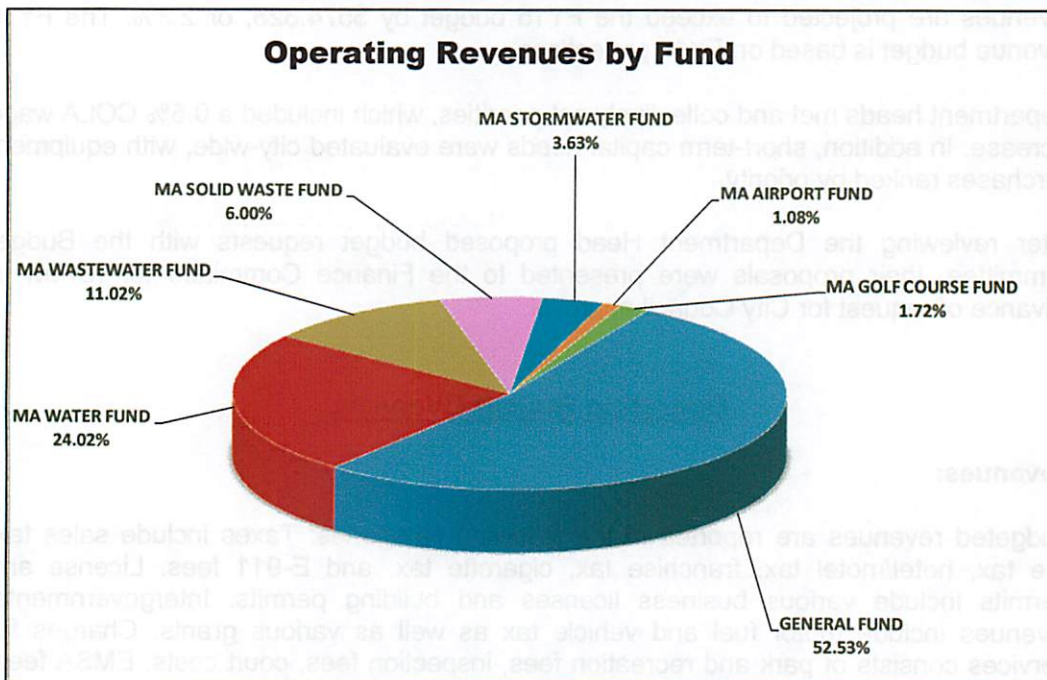
After reviewing the Department Head proposed budget requests with the Budget committee, their proposals were presented to the Finance Committee for review in advance of request for City Council approval.

Operating Budget Overview**Revenues:**

Budgeted revenues are reported in the following categories: Taxes include sales tax, use tax, hotel/motel tax, franchise tax, cigarette tax, and E-911 fees. License and Permits include various business licenses and building permits. Intergovernmental revenues include motor fuel and vehicle tax as well as various grants. Charges for Services consists of park and recreation fees, inspection fees, court costs, EMSA fees, as well as utility, golf, and airport fees. Fines and Forfeitures include adult and juvenile fines. Other Revenues consist of interest on taxes and various other revenues. Finally, Investment income includes earnings on investments.

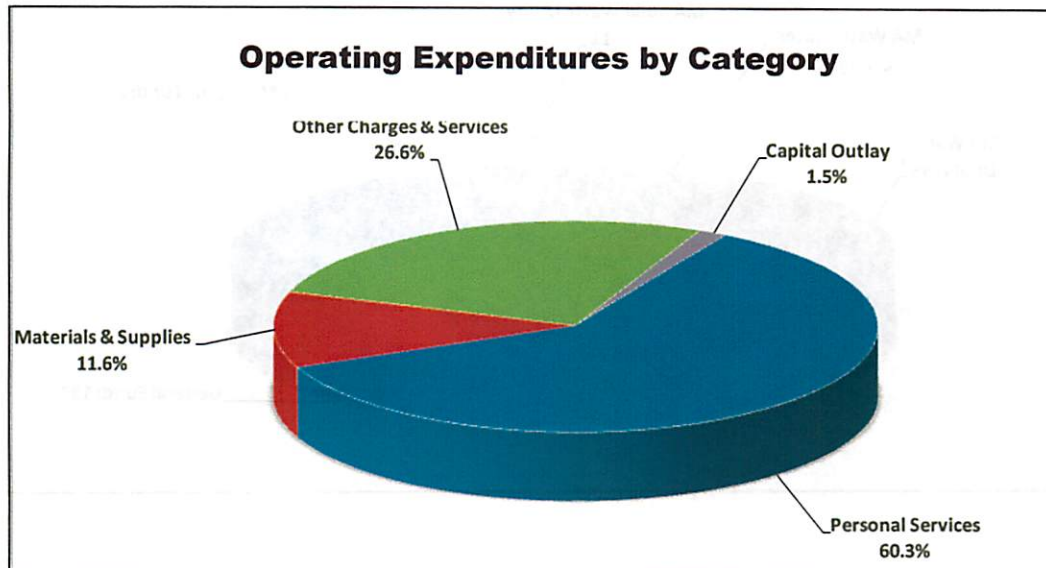


Total operating revenues are budgeted to generate \$32,692,158. The following reflects the composition of operating revenues by fund.

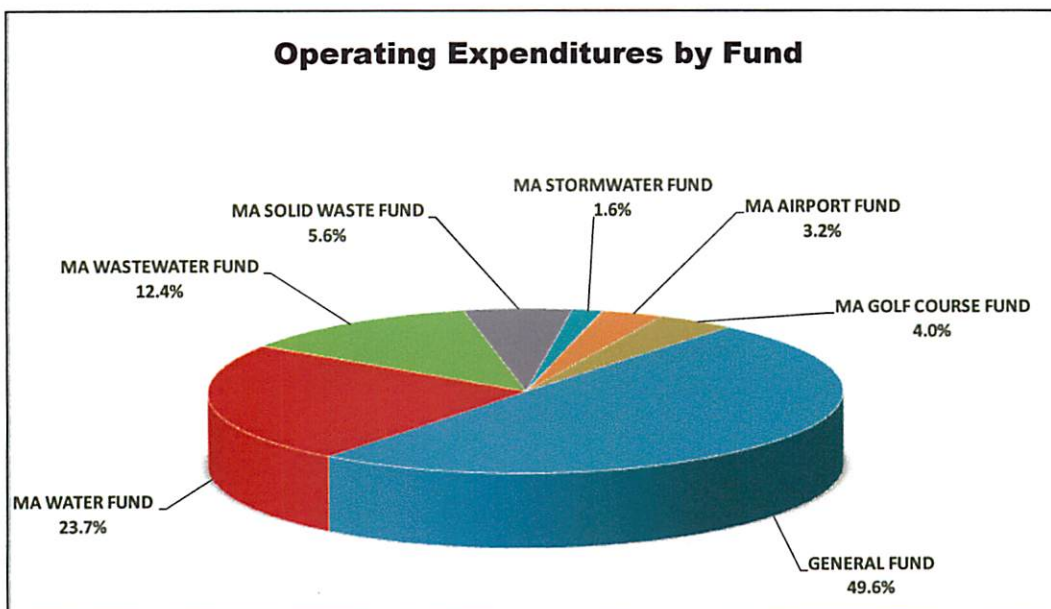


Expenditures:

The FY-16 budget is divided into four basic categories. **Personal Services** encompasses all expenditures related to employee costs; such as salaries, benefits, travel and training, uniforms, and workers compensation insurance. **Materials & Supplies** includes office supplies, motor fuel, minor tools and equipment, building maintenance, street materials, and property maintenance. **Other Charges and Services** includes general property and liability insurance premiums, contract services, computer software maintenance agreements and services, printing and advertising, and telephone and utilities. **Capital Outlay** includes items of value between \$2,500 and \$5,000 in the form of machinery and equipment, office equipment, or building improvements.



Total operating expenditures budgeted for FY-16 is \$35,894,389. The following reflects the distribution of operating expenditures by fund.

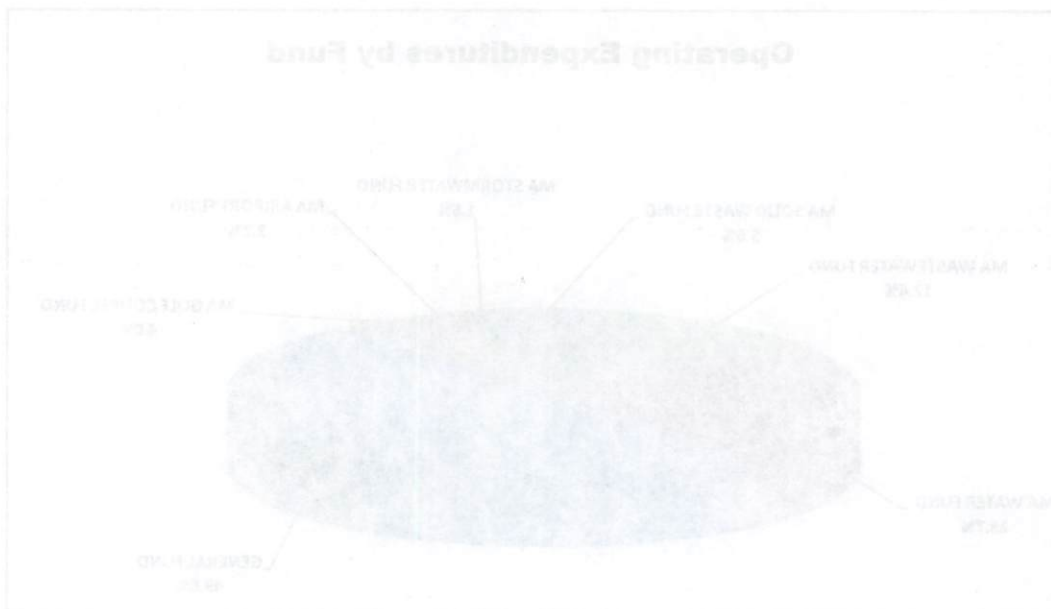
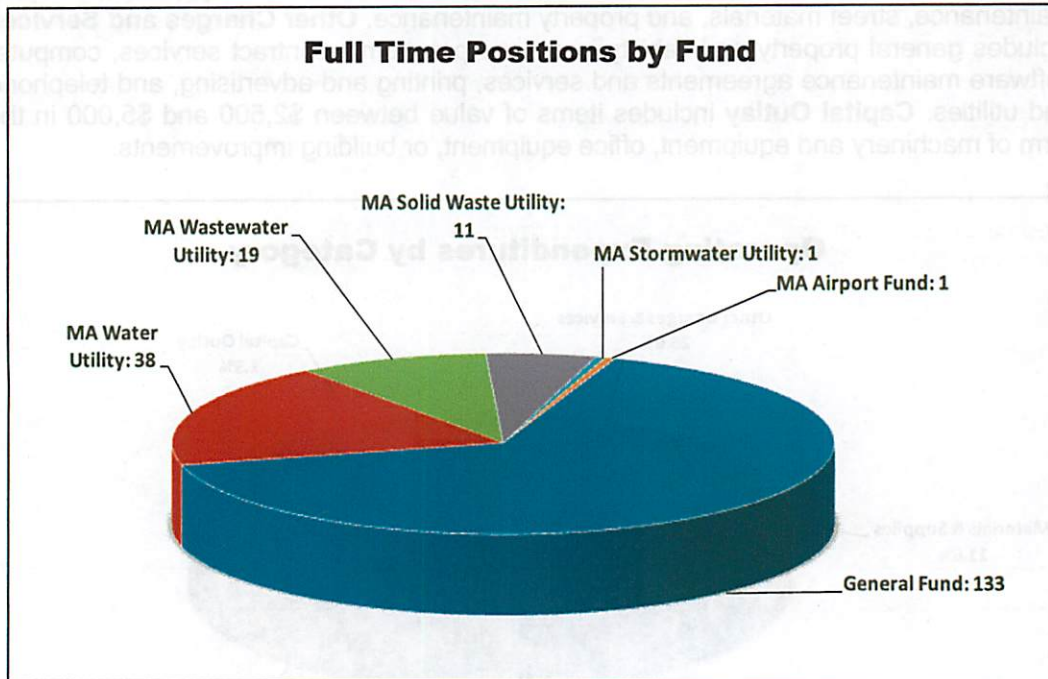


BUDGET OVERVIEW

BUDGET SUMMARY

Positions:

The FY-16 budget allows for 203 full time positions. The following shows the distribution of full time positions by fund.



BUDGET OVERVIEW**BUDGET SUMMARY****Operating Funds**

The operating funds consist of the General Fund, Municipal Authority Water Utility Fund, Municipal Authority Wastewater Utility Fund, Municipal Authority Solid Waste Utility Fund, Municipal Authority Stormwater Utility Fund, Municipal Authority Airport Fund, and Municipal Authority Golf Course Fund.

General Fund**General Fund Revenues- \$16,357,559**

Gross revenues reflect a \$608,754, or 3.9%, increase from FY-15 budget. After dedicated sales tax and TIF transfers, net revenues in the General Fund are budgeted to increase \$380,379 or 3.7% from FY-15 budget. Sales tax collections are projected to increase \$534,680, or 5.2%, from FY-15 budget, which is an increase of 1.25% over FY-15 projections. Use tax revenues are expected to increase by \$24,760, or 6.6% from FY-15 budget, even with FY-15 projections. Franchise tax revenues reflect a \$47,800, or 6.0% increase from FY-15 budget, or an increase of 1.6% over FY-15 projections. Reductions in budgeted grant revenues in the amount of \$159,263 from FY-15 are the result of one-time funds received in FY-15, and it is standard City policy not to budget grant revenues until they are awarded. Revenues from fines and forfeitures are anticipated to increase in FY-16 by \$52,900, even with FY-15 projections.

General Fund Revenues				
	FY15 Budget		FY16 Budget	
	FY15 Budget	FY16 Budget	Incr/ (Decr)	% Chg
Taxes	\$ 13,522,745	\$ 14,205,179	\$ 682,434	5.0%
Licenses & Permits	146,700	157,000	10,300	7.0%
Intergovernmental	481,663	338,200	(143,463)	-29.8%
Charges for Services	1,034,080	1,041,180	7,100	0.7%
Fines & Forfeitures	286,100	339,000	52,900	18.5%
Other Revenues	261,517	270,000	8,483	3.2%
Investment Income	16,000	7,000	(9,000)	-56.3%
Total Revenues	\$ 15,748,805	\$ 16,357,559	\$ 608,754	3.9%
Less: Sales Tax Xfers	(4,398,644)	(4,627,793)	(229,149)	5.2%
Less: ED Incentives	(206,362)	(205,588)	774	-0.4%
Less: TID Xfers	(750,000)	(750,000)	-	0.0%
Net Revenues	\$ 10,393,799	\$ 10,774,178	\$ 380,379	3.7%

BUDGET OVERVIEW**BUDGET SUMMARY****General Fund Expenditures- \$13,704,833**

Total expenditures estimated for FY-16 reflect a \$793,914 or 5.5% decrease from the FY-15 amended budget. The decrease from FY-15 is largely a result of an Emergency Communications equipment lease purchase agreement that was executed in FY15. The budget is broken down into the following categories:

General Fund Expenditures				
	FY15 Budget	FY16 Budget	FY15 Budget	
			Incr/ (Decr)	% Chg
Personal Services	\$ 10,020,277	\$ 10,203,219	\$ 182,942	1.8%
Materials & Supplies	907,469	848,563	(58,906)	-6.5%
Other Charges & Svcs	2,504,517	2,403,634	(100,882)	-4.0%
Capital Outlay	708,048	77,914	(630,134)	-89.0%
Debt Service	358,437	171,503	(186,934)	-52.2%
Total Expenditures	\$ 14,498,747	\$ 13,704,833	\$ (793,914)	-5.5%

General Fund Ending Fund Balance- \$2,635,805

The total ending fund balance reflects a reduction from FY-15 budget by \$1,028,834. Of this, reserves will increase by \$189,345 and unassigned fund balance will decline by \$1,218,179. Council resolution requires the City to maintain, at a minimum, a designated unrestricted fund balance equal to 15% of net revenues (total gross revenues less the penny and half penny sales tax transfers out, TID transfers out, and tax incentive rebate payments). The budgeted FY-16 ending unassigned fund balance of \$1,664,904 meets this requirement at 15.5% of net revenues.

BUDGET OVERVIEW**BUDGET SUMMARY****Municipal Authority Utility Funds**

The Municipal Authority (MA) Utility Funds include the MA Water Utility Fund, MA Wastewater Utility Fund, MA Solid Waste Utility Fund, and the MA Stormwater Utility Fund.

Combined Operating Revenues- \$13,911,296

Budgeted operating revenues represent a \$493,443 or 3.7% increase from the FY-15 budget and a 3.6% increase over FY-15 projected revenues.

Municipal Authority Utility Fund Revenues				
	FY15 Budget	FY16 Budget	FY15 Budget	
			Incr/ (Decr)	% Chg
Water	\$ 7,395,602	\$ 7,480,756	\$ 85,154	1.2%
Wastewater	3,301,282	3,430,738	129,456	3.9%
Solid Waste	1,785,829	1,869,185	83,356	4.7%
Stormwater	935,140	1,130,617	195,477	20.9%
Total Revenues	\$ 13,417,853	\$ 13,911,296	\$ 493,443	3.7%

Combined Operating Expenses- \$11,970,581

Operating expenses reflect a \$45,262 or 0.4% decrease over the FY-15 budget. The following reflects the major components of this change in budgeted expenses.

Municipal Authority Utility Fund Expenditures				
by Fund:	FY15 Budget	FY16 Budget	FY15 Budget	
			Incr/ (Decr)	% Chg
Water	\$ 6,784,080	\$ 6,568,179	\$ (215,901)	-3.2%
Wastewater	3,345,150	3,432,888	87,737	2.6%
Solid Waste	1,488,787	1,537,614	48,827	3.3%
Stormwater	397,827	431,900	34,074	8.6%
Total Expenditures	\$ 12,015,843	\$ 11,970,581	\$ (45,262)	-0.38%
by Category:				
Personal Services	\$ 3,841,877	\$ 4,076,359	\$ 234,482	6.1%
Materials & Supplies	1,641,293	1,499,957	(141,336)	-8.6%
Other Charges & Svcs	3,328,354	3,308,319	(20,036)	-0.6%
Capital Outlay	67,200	58,400	(8,800)	-13.1%
Bad Debt	93,600	93,600	-	0.0%
Inventory Short/ Long	20,000	20,000	-	0.0%
Depreciation	3,067,096	2,973,697	(93,399)	-3.0%
Indirect Costs	(43,577)	(59,750)	(16,173)	37.1%
Total Expenditures	\$ 12,015,843	\$ 11,970,581	\$ (45,262)	-0.38%

BUDGET OVERVIEW**BUDGET SUMMARY****Combined Ending Net Assets- \$49,919,967**

Budgeted ending net assets for FY-16 reflect a decrease from FY-15 budget by \$712,854 or -1.4%. Of the total budgeted ending net assets, \$7,463,372 is unrestricted, which is up 3.8% from last year's budget. This equates to 62.3% of the total combined budgeted operating expenses, or 7.4 months operating expenses. This exceeds the City's goal of retaining at least 25%, or 3 months, operating expenses in unrestricted net assets.

Municipal Authority Utility Fund Ending Net Assets				
	FY15 Budget			
	FY15 Budget	FY16 Budget	Incr/ (Decr)	% Chg
Water	\$ 29,512,847	\$ 28,558,931	\$ (953,915)	-3.2%
Wastewater	14,925,379	14,813,607	(111,772)	-0.7%
Solid Waste	689,091	1,148,974	459,884	66.7%
Stormwater	5,505,505	5,398,455	(107,051)	-1.9%
Total Unrestricted Net Assets	\$ 50,632,822	\$ 49,919,967	\$ (712,854)	-1.4%

Municipal Authority Airport Fund**Airport Revenues- \$336,610**

Budgeted operating revenues represent a 5.2% or \$18,315 decrease from FY-15 budget, primarily due to a decrease in budgeted aviation fuel resale revenue as a result of anticipated lower average selling price per gallon for aviation fuel.

Airport Operating Expenses- \$879,278

FY-16 budgeted operating expenses reflect a 1.1% or \$9,650 increase from the FY-15 budget.

Municipal Authority Airport Expenditures				
	FY15 Budget			
	FY15 Budget	FY16 Budget	Incr/ (Decr)	% Chg
Personal Services	\$ 90,795	\$ 90,147	\$ (648)	-0.7%
Materials & Supplies	233,303	234,580	1,277	0.5%
Other Charges & Svcs	108,895	104,818	(4,077)	-3.7%
Capital Outlay	-	-	-	NA
Bad Debt	500	500	-	0.0%
Depreciation	404,467	407,621	3,154	0.8%
Indirect Costs	31,668	41,612	9,944	31.4%
Total Expenditures	\$ 869,628	\$ 879,278	\$ 9,650	1.1%

Airport Ending Net Assets- \$5,544,059

Ending net assets for FY-16 are projected to decrease from FY-15 budget by \$439,323 or 7.3%.

BUDGET OVERVIEW**BUDGET SUMMARY****Municipal Authority Golf Course Fund****Golf Course Revenues- \$535,403**

Budgeted operating revenues represent a 9.2% or \$45,080 increase from FY-15 budget. The following shows the number of rounds and average revenue per round budgeted in FY-16 as compared to the last five fiscal periods:

Municipal Authority Golf Course Rounds and Greens Revenue							
	FY-16	FY-15 Proj	FY-14	FY-13	FY-12	FY-11	FY-10
Rounds	25,500	25,500	25,699	25,259	24,919	23,880	19,542
Revenue	329,360	329,370	327,046	296,947	294,432	277,384	247,161
Rev per Round	\$ 12.92	\$ 12.92	\$ 12.73	\$ 11.76	\$ 11.82	\$ 11.62	\$ 12.65

Golf Course Operating Expenses- \$1,101,003

Overall operating expenses reflect a 27.6% or \$238,176 increase from FY-15 budget, largely due to the anticipated lease purchase of replacement golf carts.

Municipal Authority Golf Course Expenditures				
	FY15 Budget	FY16 Budget	FY15 Budget	
			Incr/ (Decr)	% Chg
Personal Services	\$ 980	\$ 680	\$ (300)	-30.6%
Materials & Supplies	201,334	171,834	(29,500)	-14.7%
Other Charges & Svcs	490,033	535,867	45,834	9.4%
Capital Outlay	-	187,045	187,045	NA
Bad Debt	800	800	-	0.0%
Depreciation	157,771	186,639	28,868	18.3%
Indirect Costs	11,909	18,138	6,229	52.3%
Total Expenditures	\$ 862,827	\$ 1,101,003	\$ 238,176	27.6%

Golf Course Ending Net Assets- \$1,058,253

Ending net assets for FY-16 are projected to decrease from FY-15 budget by \$292,344, or 21.6% due to the anticipated lease purchase of replacement golf carts.

Short Term Capital Funds (Combined)

The short-term capital funds include the General Short-Term Capital Fund and the Municipal Authority Short-Term Capital Fund. These funds consist of any item that costs at least \$5,000 but less than \$75,000. Short-Term Capital items fall into these basic categories: Computer equipment, Office equipment and furnishings, Machinery and equipment, and Autos and trucks.

The General Short-Term Capital Fund reflects a budget of \$306,980. The FY16 budget anticipates the purchase of a replacement pickup for the Fleet Maintenance department and four Police pursuit vehicles and equipment. In addition, the Street department has requested a replacement dump truck and spreader, a hotbox trailer, and a replacement pickup with a liftgate.

The Municipal Authority Short-Term Capital Fund budget totals \$319,350. Included in this budget is a portable valve exerciser and a pickup with cap and cover for Water Maintenance & Operations; a portable lift station, replacement pickup and Vactor rodder hose for Wastewater Maintenance & Operations; a replacement spectrophotometer for Wastewater Environmental Compliance; polycarts, dumpsters and a garbage truck for Solid Waste.

Capital Project Fund Budgets

The capital project budgets are divided into several funds. The following chart lists each capital project fund and its corresponding FY-16 budget. These numbers reflect funding for both new projects for FY-16 as well as additional funding for previously-funded projects. They do not include previously budgeted projects, as any unspent FY-15 budgeted project balances will be carried over and added to the FY-16 budgeted new funds after the close of the 2015 fiscal year. Total capital projects budgeted in FY-16 is \$5,443,848.

Capital Project Funds	
Capital Improvement Fund	156,780
Street Improvement Fund	1,596,395
Cap Impr Water & WW Fund	2,431,709
Airport Construction Fund	3,120
Stormwater Capital Impr Fund	1,053,351
Golf Course Capital Impr Fund	25,000
Water Meter Replacement Fund	401,000
Total New Capital Project Funds	\$ 5,667,355

Capital Improvement Fund

Budgeted projects in this fund include \$60,000 for a roof replacement for the Waste Water Treatment Plant; \$10,900 for minor building improvements to City Hall; \$15,200 for replacement kitchen cabinets at Fire station No. 1; \$10,000 for potential environmental remediation at the Fleet Maintenance repair center, which will be vacated in the next few months; \$15,200 for the demolition of

BUDGET OVERVIEW

BUDGET SUMMARY

structures at the Dudley complex, also to be vacated; \$49,880 for continuation of the Sidewalk Master Plan.

Street Improvement Fund

This budget represents the ½ penny dedicated sales tax revenues generated for street improvements that are transferred from the General Fund. The FY16 budget includes \$765,000 for street overlays; \$512,055 additional funding for the 113th West Avenue widening project; \$103,000 for signal upgrades at 41st and Highway 97; \$110,000 for bridge and pavement rehabilitation; \$100,000 for improvements on 41st Street, and \$6,340 for roadway striping.

Capital Improvement Water & Wastewater Fund

This budget represents the 1 penny dedicated sales tax revenues for water & wastewater improvements transferred from the General Fund. The FY16 budget allows for the continuation of currently budgeted projects including \$400,000 for sanitary sewer line replacements; \$65,000 for Water Pump Stations Rehabilitation; \$15,000 for 2" Water Line Replacements; \$40,000 for Shell Lake Dam Improvements; \$20,076 for lift station rehabilitation; \$86,997 for Meters and AMR equipment for new water taps; \$50,000 for Water Treatment Plant Improvements; \$190,000 for Wastewater Treatment Plant Improvements; \$100,000 for water distribution flow meters; \$100,000 for chlorine residual improvements; \$14,636 for Wastewater Collection projects; \$50,000 for fire hydrant replacements; \$800,000 for water tank inspection and rehab; as well as the scheduling of four new projects, including \$190,000 budgeted for an upgrade for the Waste Water Treatment Plant belt filter press; \$150,000 for the South Side water control valve project; \$10,000 to begin funding an estimated \$800,000 in backwash improvements at the Water Treatment plant; and \$150,000 to begin funding future projects for the Shell Lake Raw Water Collection System.

Airport Construction Fund

The FY-16 budget provides for continued funding in the amount of \$3,120 for the Omni Directional Approach Lighting System (ODALS) project.

Stormwater Capital Improvement Fund

The FY-16 budget includes an additional allocation of \$150,000 for flood prevention acquisitions in Meadow Valley and \$900,000 for the Pecan-Woodland East Diversion project; and \$3,351 for miscellaneous drainage improvements.

Golf Course Improvements Fund

This fund collects a \$1 per round fee that is designated for golf course improvements. The FY-16 budgeted transfer is \$25,500, with \$25,000 budgeted for expenditures.

Water Meter Replacement Fund

This fund was established to cover ongoing maintenance and replacement meters for the Automated Meter Reading system.

BUDGET OVERVIEW

BUDGET SUMMARY

CITY OF SAND SPRINGS
BUDGET SUMMARY - ALL FUNDS
FY 2018 BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECT FUNDS	ENTERPRISE UTILITY FUNDS	FUNDS OTHER FUNDS	COMBINED FUNDS
Gross Operating Revenues							
Taxes	\$ 14,205,179	\$ -	\$ 1,335,530	\$ 95,000	\$ -	\$ -	\$ 15,635,709
Licenses & Permits	157,000	-	-	-	-	-	157,000
Intergovernmental	338,200	-	-	-	-	-	338,200
Charges for Services	1,041,180	-	-	77,000	13,713,096	872,013	15,703,289
Fines & Forfeitures	339,000	-	-	-	-	-	339,000
Other Revenues	270,000	3,000	-	-	198,200	-	471,200
Investment Income	7,000	200	1,750	38,810	-	-	47,760
Total Gross Operating Revenues	\$ 16,357,559	\$ 3,200	\$ 1,337,280	\$ 210,810	\$ 13,911,296	\$ 872,013	\$ 32,692,158
Expenditures:							
General Government	\$ 1,179,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,179,568
Planning and Zoning	153,774	-	-	-	-	-	153,774
Financial Administration	878,638	-	-	-	-	-	878,638
Public Safety	8,036,085	40,296	-	123,080	-	-	8,199,461
Highways and Streets	948,184	-	-	1,764,295	-	-	2,702,479
Health and Welfare	34,122	-	-	-	-	-	34,122
Utility Services	-	-	-	4,329,035	11,970,581	-	16,299,616
Culture and Recreation	1,111,452	-	-	-	-	-	1,111,452
Airport	-	-	-	3,120	-	879,278	882,398
Golf Course	-	-	-	25,000	-	1,101,003	1,126,003
Community and Economic Development	344,926	-	-	799,880	-	-	1,144,806
Facilities Management and Fleet Maint	846,581	-	-	62,100	-	-	908,681
Debt Service:	-	-	-	-	-	-	-
Principal Retirement	182,782	-	920,000	-	-	-	1,082,782
Interest and Fiscal Charges	8,721	-	181,888	-	-	-	190,609
Total Expenditures	\$ 13,704,833	\$ 40,296	\$ 1,101,888	\$ 7,096,510	\$ 11,970,581	\$ 1,980,281	\$ 35,894,389
Excess (deficiency) of Revenues over Expenditures	\$ 2,652,726	\$ (37,096)	\$ 235,393	\$ (6,885,700)	\$ 1,940,715	\$ (1,108,268)	\$ (3,202,231)
Non-Operating Rev(Exp)							
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ 5,575	\$ 45	\$ 5,620
Other Income	-	-	-	-	2,000	500	2,500
Interest, Fees, Amortization	-	-	-	-	(1,194,312)	(5,540)	(1,199,852)
Loss on Disposal of Assets	-	-	-	-	(21,000)	(1,000)	(22,000)
Total Non-Operating Rev(Exp)	\$ -	\$ -	\$ -	\$ -	\$ (1,207,737)	\$ (5,995)	\$ (1,213,732)
Net Income(Loss) Before Transfers	\$ 2,652,726	\$ (37,096)	\$ 235,393	\$ (6,885,700)	\$ 732,978	\$ (1,114,263)	\$ (4,415,963)
Other Financing Sources (Uses)							
Capital Lease Proceeds	\$ 67,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,914
Contributed Capital Revenue	-	-	-	-	263,175	187,045	450,220
Transfers In	1,176,500	-	-	7,364,548	3,885,195	170,000	12,596,243
Transfers Out	(5,636,073)	-	(1,500)	(895,000)	(6,038,170)	(25,500)	(12,596,243)
Total Other Financing Sources (Uses)	\$ (4,391,659)	\$ -	\$ (1,500)	\$ 6,469,548	\$ (1,889,800)	\$ 331,545	\$ 518,134
Net Change in Fund Balance	\$ (1,738,933)	\$ (37,096)	\$ 233,893	\$ (416,152)	\$ (1,156,822)	\$ (782,718)	\$ (3,897,829)
Beginning Fund Balance	\$ 4,374,739	\$ 40,296	\$ 833,206	\$ 1,697,851	\$ 51,076,790	\$ 7,395,030	\$ 65,407,912
Ending Fund Balance	\$ 2,635,806	\$ 3,200	\$ 1,067,099	\$ 1,281,699	\$ 49,919,967	\$ 6,602,312	\$ 61,510,083
Nonspendable	\$ 22,778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,778
Restricted	588,121	-	-	110,394	42,456,596	6,518,767	49,073,878
Assigned	360,002	3,000	-	388,907	-	-	731,909
Unassigned	1,664,904	200	1,067,099	823,773	7,463,372	83,545	11,102,893
Total Ending Fund Balance	\$ 2,635,805	\$ 3,200	\$ 1,067,099	\$ 1,303,075	\$ 49,919,967	\$ 6,602,312	\$ 61,531,458

BUDGET OVERVIEW

SCHEDULED POSITIONS

CITY OF SAND SPRINGS
SCHEDULED POSITIONS BY DEPARTMENT
FY2016 BUDGET

<u>FULL TIME</u>	<u>2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>FY2013</u>	<u>FY2012</u>	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>
City Manager	2	2	3	3	3	1	1	3
City Clerk	2	2	0	0	0	0	0	0
Municipal Court	3	3	3	3	3	2	2	2
Human Resources	2	2	2	2	2	1	1	2
Finance	6	6	7	7	7	6	7	8
Information Services	2	2	2	2	2	2	2	2
Planning & Development	2	2	1	1	1	1	1	1
Facilities Management	5	5	5	5	5	4	5	5
Fleet Maintenance	5	5	5	5	5	4	5	5
Police	36	36	36	34	34	32	35	35
Animal Control	2	2	2	2	2	2	2	2
Communications	8	7	8	7	7	7	8	8
Fire	36	36	36	33	33	31	32	34
Neighborhood Services	4	4	4	3	3	4	5	5
Street	9	9	9	9	9	8	12	12
Parks & Recreation	8	8	8	6	6	7	10	12
Senior Citizens	0	0	0	0	0	0	0	0
Museum	0	0	0	0	0	0	1	2
Economic Development	1	1	1	1	1	1	1	1
Total General Fund	133	132	132	123	123	113	130	139
Public Works	7	7	7	7	7	7	7	7
Water	21	21	21	19	19	19	20	20
Wastewater	19	19	19	19	19	19	19	19
Solid Waste	11	11	11	11	11	11	11	11
Stormwater	1	0	0	0	0	1	1	1
Engineering	5	5	5	5	5	5	5	5
Safety & Training	0	0	0	0	0	0	0	0
Customer Service	5	5	5	8	8	9	10	10
Airport	1	1	1	1	1	1	1	1
Golf Course Pro	0	0	0	0	0	0	0	0
Golf Course Maintenance	0	0	0	0	0	0	0	0
Total Municipal Authority	70	69	69	70	70	72	74	74
Total Full Time	203	201	201	193	193	185	204	213
<u>PART TIME</u>								
City Manager	0	0	0	0	0	2	2	0
Municipal Court	3	3	3	1	1	3	3	4
Human Resources	0	0	0	0	0	1	2	0
Finance	0	0	0	0	0	1	1	1
City Attorney	1	1	1	1	1	1	1	0
Fleet Maintenance	1	1	1	1	1	0	0	0
Police	1	1	1	2	2	1	0	0
Emergency Management	1	1	1	1	1	1	1	1
Fire	0	0	0	1	1	1	0	0
Parks & Recreation	6	6	6	6	6	7	7	2
Senior Citizens	1	1	1	1	1	1	2	2
Airport	2	2	2	1	1	1	3	3
Golf Course Pro	0	0	0	0	0	0	0	0
	16	16	16	15	15	20	22	13
<u>TEMPORARY/SEASONAL</u>								
Street	2	2	2	2	2	2	2	2
Parks & Recreation	4	4	4	4	4	4	4	8
Golf Course Pro	0	0	0	0	0	0	0	0
Golf Course Maintenance	0	0	0	0	0	0	0	0
	6	6	6	6	6	6	6	10
Full Time	203	201	201	193	193	185	204	213
Part Time	16	16	16	15	15	20	22	13
Seasonal/Temporary	6	6	6	6	6	6	6	10
	225	223	223	214	214	211	232	236

Section Three

Budget Detail

Operating Funds

- General Fund
- Municipal Authority Water Utility Fund
- Municipal Authority Wastewater Utility Fund
- Municipal Authority Solid Waste Fund
- Municipal Authority Stormwater Fund
- Municipal Authority Airport Fund
- Municipal Authority Golf Course Fund

BUDGET DETAIL - OPERATING FUNDS

GENERAL FUND

CITY OF SAND SPRINGS
GENERAL FUND
FY 2016 PROPOSED BUDGET

	FY2014 ACTUAL 08/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 08/30/2015	FY2016 BUDGET ESTIMATE	CHANGE OVER FY15 BUDGET AS AMENDED \$ %	
Gross Revenues:						
Taxes	\$ 13,531,001	\$ 13,522,745	\$ 14,019,204	\$ 14,205,179	\$ 682,434	5.0%
Licenses & Permits	179,496	146,700	149,700	157,000	10,300	7.0%
Intergovernmental	509,306	481,663	477,119	338,200	(143,463)	-29.8%
Charges for Services	1,034,018	1,034,080	1,041,180	1,041,180	7,100	0.7%
Fines & Forfeitures	402,613	286,100	339,170	339,000	52,900	18.5%
Other Revenues	331,859	261,517	249,960	270,000	8,483	3.2%
Investment Income	10,364	16,000	7,000	7,000	(9,000)	-56.3%
Total Gross Revenues	\$ 15,988,658	\$ 15,748,805	\$ 16,283,333	\$ 16,357,559	\$ 608,754	3.9%
Expenditures:						
Municipal Court	\$ 160,426	\$ 202,478	\$ 202,478	\$ 196,631	\$ (5,847)	-2.9%
City Manager	191,684	321,041	321,041	339,545	18,504	5.8%
City Clerk	132,777	150,183	150,183	168,815	18,632	12.4%
General Administration	122,408	151,624	151,624	158,825	7,201	4.7%
Planning & Development	140,878	143,203	143,203	153,774	10,571	7.4%
Human Resources	187,205	198,356	198,356	190,295	(8,061)	-4.1%
Finance	514,272	629,274	629,274	583,534	(45,740)	-7.3%
City Attorney	94,190	108,607	108,607	104,809	(3,798)	-3.5%
Information Services	228,459	315,505	315,505	315,753	248	0.1%
Facilities Management	445,712	538,433	538,433	547,497	9,064	1.7%
Fleet Maintenance	271,162	315,553	315,553	299,085	(16,468)	-5.2%
Police	2,996,653	3,292,371	3,292,371	3,296,788	4,418	0.1%
Animal Control	86,903	108,466	108,466	105,687	(2,779)	-2.6%
Communications	560,168	1,192,116	1,186,153	598,887	(593,229)	-49.8%
Fire	3,237,522	3,489,187	3,489,187	3,617,758	128,569	3.7%
Emergency Management	93,709	97,255	97,255	58,223	(39,032)	-40.1%
Neighborhood Services	313,633	363,764	363,764	358,744	(5,020)	-1.4%
Street	675,928	964,105	964,105	948,184	(15,921)	-1.7%
Parks & Recreation	1,052,485	1,130,339	1,130,339	1,064,305	(66,034)	-5.8%
Museum	44,027	54,080	54,080	47,147	(6,933)	-12.8%
Senior Citizens	34,219	35,441	35,441	34,122	(1,319)	-3.7%
Economic Development	294,700	338,930	338,930	344,926	5,996	1.8%
Debt Service:						
Principal Retirement	110,859	345,712	125,112	162,782	(182,930)	-52.9%
Interest and Fiscal Charges	21,656	12,725	12,725	8,721	(4,004)	-31.5%
Total Expenditures	\$ 12,011,634	\$ 14,498,747	\$ 14,272,184	\$ 13,704,833	\$ (793,914)	-5.5%
Excess (deficiency) of Revenues over Expenditures	\$ 3,987,024	\$ 1,250,058	\$ 2,011,149	\$ 2,652,726	\$ 1,402,668	112.2%
Other Financing Sources (Uses):						
Capital Lease Proceeds	\$ -	\$ 653,762	\$ 647,799	\$ 67,914	\$ (585,848)	-89.6%
Transfers In	1,790,188	1,760,810	1,762,210	1,176,500	(584,310)	-33.2%
Transfers Out	(5,439,174)	(5,403,836)	(5,450,265)	(5,636,073)	(232,237)	4.3%
Total Other Financing Sources (L)	\$ (3,648,987)	\$ (2,989,264)	\$ (3,040,256)	\$ (4,391,659)	\$ (1,402,395)	46.9%
Net Change in Fund Balance	\$ 338,037	\$ (1,739,206)	\$ (1,029,107)	\$ (1,738,933)	\$ 272	0.0%
Beginning Fund Balance	\$ 5,065,809	\$ 5,403,846	\$ 5,403,846	\$ 4,374,739	(1,029,107)	-19.0%
Ending Fund Balance	\$ 5,403,846	\$ 3,664,640	\$ 4,374,739	\$ 2,635,806	\$ (1,028,834)	-28.1%

BUDGET DETAIL - OPERATING FUNDS

GENERAL FUND

**CITY OF SAND SPRINGS
GENERAL FUND
FY 2016 PROPOSED BUDGET**

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET ESTIMATE	CHANGE OVER FY15 BUDGET AS AMENDED	
					\$	%
Nonspendable:						
Inventories	30,034	22,778	22,778	22,778	-	0.0%
Restricted:						
Animal Sterilization	21,148	16,148	16,148	16,148	-	0.0%
Jail Reserves	81,491	91,491	91,491	101,491	10,000	10.9%
Police Substance Abuse Reserve	80,176	93,176	93,176	106,176	13,000	14.0%
Juvenile Program	70,315	70,815	70,815	71,315	\$ 500	0.7%
License Plate Seizures	-	-	9,170	15,670	15,670	NA
Economic Development- Hotel T:	249,436	209,536	221,636	255,336	45,800	21.9%
Economic Development- Special	10,206	10,206	10,206	10,206	-	0.0%
E Spirit Grant- Hotel Tax	11,779	11,779	11,779	11,779	-	0.0%
Assigned:						
Subsequent Year Budget	1,237,365	-	-	-	-	NA
Community Ctr Improvements	241,933	200,000	200,000	200,000	(0)	0.0%
Community Ctr Maintenance	-	12,100	8,500	33,500	21,400	176.9%
Contractual Wage Obligation	-	-	63,510	77,800	77,800	NA
Encumbrances	206,537	-	-	-	-	NA
Alive at 25	5,491	7,491	5,166	4,666	(2,825)	-37.7%
Defensive Driving School	7,820	10,320	10,320	12,820	2,500	24.2%
Larceny School Fund	20,216	25,716	25,716	31,216	5,500	21.4%
Unassigned:						
Designated for unexpected nee	1,617,851	1,559,070	1,629,964	1,616,127	57,057	3.7%
Undesignated	1,512,047	1,324,013	1,884,363	48,777	(1,275,236)	-98.3%
Total Ending Fund Balance	\$ 5,403,846	\$ 3,664,640	\$ 4,374,739	\$ 2,635,805	\$ (1,051,835)	-28.7%
Total Unassigned % of Net Revenues	29.0%	27.7%	32.3%	15.5%		
Operating Transfers In:						
MA Water Utility Fund	\$ 980,000	\$ 980,000	\$ 980,000	\$ 980,000	\$ -	0.0%
MA Solid Waste Utility Fund	750,000	722,000	722,000	100,000	(622,000)	-88.1%
General STC Fund- E911 Wirele	58,710	58,710	58,710	95,000	36,290	61.8%
Sinking Fund	1,478	100	1,500	1,500	1,400	1400.0%
Total Operating Transfers In	\$ 1,790,188	\$ 1,760,810	\$ 1,762,210	\$ 1,176,500	\$ (584,310)	-33.2%
Operating Transfers Out:						
Street Impr Fund (1/2 penny sales t	\$ 1,540,833	\$ 1,466,215	\$ 1,481,691	\$ 1,542,598	\$ 76,383	5.2%
General STCF	314,183	159,992	159,992	206,980	46,988	29.4%
General STCF- E911	19,200	15,200	15,200	15,200	-	0.0%
GO Bond 2006 Fund	80,000	-	-	-	-	NA
Capital Improvement Fund	-	80,000	80,000	36,100	(43,900)	-54.9%
Tax Incremental District Fund	403,293	750,000	750,000	750,000	-	0.0%
MA Water Utility (1 penny sales tax	3,081,666	2,932,429	2,963,382	3,085,195	152,766	5.2%
Total Operating Transfers Out	\$ 5,439,174	\$ 5,403,836	\$ 5,450,265	\$ 5,636,073	\$ 232,237	4.3%

BUDGET DETAIL - OPERATING FUNDS

GENERAL FUND

CITY OF SAND SPRINGS
GENERAL FUND REVENUES
FY 2016 PROPOSED BUDGET

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET ESTIMATE	CHANGE OVER FY15 BUDGET AS AMENDED	
					\$	%
TAXES:						
Sales Tax	\$ 10,492,846	\$ 10,263,500	\$ 10,664,819	\$ 10,798,180	\$ 534,680	5.2%
Use Tax	390,804	377,600	401,340	402,360	24,760	6.6%
Property Tax	403,293	750,000	750,000	750,000		0.0%
Hotel/Motel Tax	157,200	145,100	157,200	157,200	12,100	8.3%
Franchise Tax	833,193	790,900	825,200	838,700	47,800	6.0%
Video Provider Fee	30,973	30,000	30,000	30,000	-	0.0%
E-911 Fees	42,949	38,000	38,000	38,000	-	0.0%
VOIP Fees	-	-	-	10,000	10,000	NA
Abatement Fees	30,404	15,000	40,000	25,000	10,000	66.7%
Payment in Lieu of Taxes	1,149,337	1,112,645	1,112,645	1,155,739	43,094	3.9%
LICENSES & PERMITS:						
Licenses	111,940	99,400	102,400	107,400	8,000	8.0%
Permits	67,556	47,300	47,300	49,600	2,300	4.9%
INTERGOVERNMENTAL:						
Taxes	336,143	322,400	347,200	338,200	15,800	4.9%
Grants	173,163	159,263	129,919	-	(159,263)	-100.0%
CHARGES FOR SERVICES:						
*Other Fees	18,843	24,080	25,380	25,380	1,300	5.4%
Park & Rec Fees	73,080	69,500	62,300	62,300	(7,200)	-10.4%
Inspection/ Zoning Fees	118,878	96,000	84,000	84,000	(12,000)	-12.5%
Court Costs/Penalties	180,068	186,500	181,500	181,500	(5,000)	-2.7%
Fire Run Fees	1,375	4,000	2,000	2,000	(2,000)	-50.0%
Fire Protection Fees	150,398	155,000	158,000	158,000	3,000	1.9%
First Responder Runs	20,778	20,000	20,000	20,000	-	0.0%
First Responder Fees	204,400	202,000	242,000	242,000	40,000	19.8%
EMSA Subsidy	136,377	142,000	136,000	136,000	(6,000)	-4.2%
EMSA Total Care	129,821	135,000	130,000	130,000	(5,000)	-3.7%
FINES AND FORFEITURES:	402,813	286,100	339,170	339,000	52,900	18.5%
OTHER REVENUES:						
Interest on Taxes	4,971	5,557	5,000	5,000	(557)	-10.0%
** Other	326,888	255,960	244,960	265,000	9,040	3.5%
INVESTMENT INCOME:						
Interest Earned	10,364	16,000	7,000	7,000	(9,000)	-56.3%
TOTAL REVENUES	\$ 15,998,658	\$ 15,748,805	\$ 16,283,333	\$ 16,357,559	\$ 608,754	3.9%
NET REVENUES CALCULATION:						
Gross Revenues	\$ 15,998,658	\$ 15,748,805	\$ 16,283,333	\$ 16,357,559	\$ 608,754	3.9%
Less: 1/2 Penny Sales Tax	(1,540,833)	(1,466,215)	(1,481,691)	(1,542,598)	(76,383)	5.2%
Less: 1 Penny Sales Tax	(3,081,666)	(2,932,429)	(2,963,381)	(3,085,194)	(152,766)	5.2%
Less: TID # 1 Property Tax	(403,293)	(750,000)	(750,000)	(750,000)	-	0.0%
Less: Reasor's Tax Incentive	(187,195)	(206,362)	(221,836)	(205,588)	774	-0.4%
Net Revenues	\$ 10,785,672	\$ 10,393,799	\$ 10,866,425	\$ 10,774,179	\$ 380,379	3.7%

BUDGET DETAIL - OPERATING FUNDS

GENERAL FUND

**CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY 2016 PROPOSED BUDGET**

DEPARTMENT	FY2014 ACTUAL	FY2015 BUDGET (as amended)	FY2016 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CITY MANAGER					
Personal Services	\$ 182,644	\$ 314,697	\$ 335,480	\$ 20,783	6.6%
Materials & Supplies	5,141	2,744	1,465	(1,279)	-46.6%
Other Charges & Services	3,899	3,600	2,600	(1,000)	-27.8%
Capital Outlay	-	-	-	-	NA
	\$ 191,684	\$ 321,041	\$ 339,545	\$ 18,504	5.8%
CITY CLERK					
Personal Services	\$ 118,881	\$ 132,373	\$ 151,895	\$ 19,522	14.7%
Materials & Supplies	4,021	3,410	2,500	(910)	-26.7%
Other Charges & Services	9,875	14,400	14,420	20	0.1%
Capital Outlay	-	-	-	-	NA
	\$ 132,777	\$ 150,183	\$ 168,815	\$ 18,632	12.4%
GENERAL ADMINISTRATION					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	1,721	5,162	700	(4,462)	-86.4%
Other Charges & Services	120,688	146,462	158,125	11,663	8.0%
Capital Outlay	-	-	-	-	NA
Debt Service	-	-	-	-	NA
	\$ 122,408	\$ 151,624	\$ 158,825	\$ 7,201	4.7%
MUNICIPAL COURT					
Personal Services	\$ 140,903	\$ 182,466	\$ 176,655	\$ (5,811)	-3.2%
Materials & Supplies	3,042	2,425	1,825	(600)	-24.7%
Other Charges & Services	16,481	17,587	18,151	564	3.2%
Capital Outlay	-	-	-	-	NA
	\$ 160,426	\$ 202,478	\$ 196,631	\$ (5,847)	-2.9%
PLANNING & DEVELOPMENT					
Personal Services	\$ 110,609	\$ 121,813	\$ 132,334	\$ 10,521	8.6%
Materials & Supplies	938	1,300	1,300	-	0.0%
Other Charges & Services	29,330	20,090	20,140	50	0.2%
Capital Outlay	-	-	-	-	NA
	\$ 140,878	\$ 143,203	\$ 153,774	\$ 10,571	7.4%
HUMAN RESOURCES					
Personal Services	\$ 172,401	\$ 180,632	\$ 172,696	\$ (7,936)	-4.4%
Materials & Supplies	4,074	4,080	4,310	250	6.2%
Other Charges & Services	10,731	13,664	13,289	(375)	-2.7%
Capital Outlay	-	-	-	-	NA
	\$ 187,205	\$ 198,356	\$ 190,295	\$ (8,061)	-4.1%
FINANCE					
Personal Services	\$ 372,945	\$ 408,117	\$ 409,134	\$ 1,017	0.2%
Materials & Supplies	5,474	7,475	6,524	(951)	-12.7%
Other Charges & Services	135,853	213,682	167,876	(45,806)	-21.4%
Capital Outlay	-	-	-	-	NA
	\$ 514,272	\$ 629,274	\$ 583,534	\$ (45,740)	-7.3%
INFORMATION SERVICES					
Personal Services	\$ 111,428	\$ 124,445	\$ 131,146	\$ 6,701	5.4%
Materials & Supplies	12,580	6,168	5,925	(243)	-3.9%
Other Charges & Services	104,451	184,892	178,682	(6,210)	-3.4%
Capital Outlay	-	-	-	-	NA
	\$ 228,459	\$ 315,505	\$ 315,753	\$ 248	0.1%

BUDGET DETAIL - OPERATING FUNDS

GENERAL FUND

CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY 2016 PROPOSED BUDGET

DEPARTMENT	FY2014 ACTUAL	FY2015 BUDGET (as amended)	FY2016 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CITY ATTORNEY					
Personal Services	\$ 16,669	\$ 24,906	\$ 21,109	\$ (3,797)	-15.2%
Materials & Supplies	1	1	-	(1)	-100.0%
Other Charges & Services	77,520	83,700	83,700	-	0.0%
Capital Outlay	-	-	-	-	NA
	<u>\$ 94,190</u>	<u>\$ 108,607</u>	<u>\$ 104,809</u>	<u>\$ (3,798)</u>	<u>-3.5%</u>
FACILITIES MANAGEMENT					
Personal Services	\$ 217,971	\$ 237,250	\$ 242,839	\$ 5,589	2.4%
Materials & Supplies	67,563	113,350	116,650	3,300	2.9%
Other Charges & Services	161,778	187,833	188,008	175	0.1%
Capital Outlay	-	-	-	-	NA
Inventory Short/ Long	(1,800)	-	-	-	NA
	<u>\$ 445,712</u>	<u>\$ 538,433</u>	<u>\$ 547,497</u>	<u>\$ 9,064</u>	<u>1.7%</u>
FLEET MAINTENANCE					
Personal Services	\$ 225,659	\$ 268,032	\$ 249,159	\$ (18,873)	-7.0%
Materials & Supplies	6,563	13,855	15,835	1,980	14.3%
Other Charges & Services	35,270	33,666	34,090	424	1.3%
Capital Outlay	-	-	-	-	NA
Inventory Short/ Long	3,671	-	-	-	NA
	<u>\$ 271,162</u>	<u>\$ 315,553</u>	<u>\$ 299,085</u>	<u>\$ (16,468)</u>	<u>-5.2%</u>
POLICE					
Personal Services	\$ 2,763,776	\$ 3,057,605	\$ 3,069,316	\$ 11,712	0.4%
Materials & Supplies	162,593	176,545	169,946	(6,599)	-3.7%
Other Charges & Services	70,284	58,221	57,526	(695)	-1.2%
Capital Outlay	-	-	-	-	NA
	<u>\$ 2,996,653</u>	<u>\$ 3,292,371</u>	<u>\$ 3,296,788</u>	<u>\$ 4,418</u>	<u>0.1%</u>
ANIMAL CONTROL					
Personal Services	\$ 73,716	\$ 84,824	\$ 87,851	\$ 3,027	3.6%
Materials & Supplies	9,837	16,480	16,480	-	0.0%
Other Charges & Services	3,350	7,162	1,356	(5,806)	-81.1%
Capital Outlay	-	-	-	-	NA
	<u>\$ 86,903</u>	<u>\$ 108,466</u>	<u>\$ 105,687</u>	<u>\$ (2,779)</u>	<u>-2.6%</u>
COMMUNICATIONS					
Personal Services	\$ 393,055	\$ 408,405	\$ 462,749	\$ 54,344	13.3%
Materials & Supplies	15,154	14,195	17,945	3,750	26.4%
Other Charges & Services	151,860	115,754	118,193	2,439	2.1%
Capital Outlay	-	653,762	-	(653,762)	-100.0%
	<u>\$ 560,168</u>	<u>\$ 1,192,116</u>	<u>\$ 598,887</u>	<u>\$ (593,229)</u>	<u>-49.8%</u>
FIRE					
Personal Services	\$ 2,837,082	\$ 3,031,841	\$ 3,104,545	\$ 72,704	2.4%
Materials & Supplies	109,516	122,292	122,292	-	0.0%
Other Charges & Services	276,889	284,308	323,005	38,697	13.6%
Capital Outlay	14,035	50,746	67,914	17,168	33.8%
	<u>\$ 3,237,522</u>	<u>\$ 3,489,187</u>	<u>\$ 3,617,756</u>	<u>\$ 128,569</u>	<u>3.7%</u>
EMERGENCY MANAGEMENT					
Personal Services	\$ 34,424	\$ 37,744	\$ 37,410	\$ (334)	-0.9%
Materials & Supplies	10,978	7,621	5,921	(1,700)	-22.3%
Other Charges & Services	47,588	51,890	14,892	(36,998)	-71.3%
Capital Outlay	719	-	-	-	NA
	<u>\$ 93,709</u>	<u>\$ 97,255</u>	<u>\$ 58,223</u>	<u>\$ (39,032)</u>	<u>-40.1%</u>

BUDGET DETAIL - OPERATING FUNDS

GENERAL FUND

CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY 2016 PROPOSED BUDGET

DEPARTMENT	FY2014 ACTUAL	FY2015 BUDGET (as amended)	FY2016 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
NEIGHBORHOOD SERVICES					
Personal Services	\$ 247,124	\$ 263,341	\$ 268,078	\$ 2,737	1.0%
Materials & Supplies	5,601	10,150	10,150	-	0.0%
Other Charges & Services	60,907	90,273	82,516	(7,757)	-8.6%
Capital Outlay	-	-	-	-	NA
	\$ 313,633	\$ 363,764	\$ 358,744	\$ (5,020)	-1.4%
STREET					
Personal Services	\$ 400,864	\$ 493,980	\$ 495,558	\$ 1,578	0.3%
Materials & Supplies	117,071	224,421	208,670	(17,751)	-7.9%
Other Charges & Services	158,193	245,704	245,956	252	0.1%
Capital Outlay	-	-	-	-	NA
	\$ 675,928	\$ 964,105	\$ 948,184	\$ (15,921)	-1.7%
PARKS & RECREATION					
Personal Services	\$ 484,983	\$ 545,553	\$ 551,547	\$ 5,994	1.1%
Materials & Supplies	158,132	153,845	128,155	(25,690)	-16.7%
Other Charges & Services	394,061	430,941	384,603	(46,338)	-10.8%
Capital Outlay	17,329	-	-	-	NA
	\$ 1,052,485	\$ 1,130,339	\$ 1,064,305	\$ (66,034)	-5.8%
MUSEUM					
Personal Services	\$ 8,404	\$ 9,715	\$ 9,848	\$ 133	1.4%
Materials & Supplies	5,529	13,400	5,400	(8,000)	-59.7%
Other Charges & Services	30,093	30,965	31,899	934	3.0%
Capital Outlay	-	-	-	-	NA
	\$ 44,027	\$ 54,080	\$ 47,147	\$ (6,933)	-12.8%
SENIOR CITIZENS					
Personal Services	\$ 21,413	\$ 24,845	\$ 24,053	\$ (792)	-3.2%
Materials & Supplies	9,417	8,070	8,070	-	0.0%
Other Charges & Services	3,389	2,526	1,999	(527)	-20.9%
Capital Outlay	-	-	-	-	NA
	\$ 34,219	\$ 35,441	\$ 34,122	\$ (1,319)	-3.7%
ECONOMIC DEVELOPMENT					
Personal Services	\$ 57,173	\$ 67,693	\$ 71,818	\$ 4,125	6.1%
Materials & Supplies	202	500	500	-	0.0%
Other Charges & Services	237,325	267,197	262,608	(4,589)	-1.7%
Capital Outlay	-	3,540	10,000	6,460	182.5%
	\$ 294,700	\$ 338,930	\$ 344,926	\$ 5,996	1.8%
SUMMARY					
Personal Services	\$ 8,918,189	\$ 10,020,277	\$ 10,203,219	\$ 182,942	1.8%
Materials & Supplies	703,310	907,469	848,563	(58,906)	-6.5%
Other Charges & Services	2,138,564	2,504,517	2,403,634	(100,882)	-4.0%
Capital Outlay	32,083	708,048	77,914	(630,134)	-89.0%
Gen. Admin. - Debt Service	132,515	358,437	171,503	(186,934)	-52.2%
Inventory Short/ Long	2,071	-	-	-	NA
Transfers Out	5,439,174	5,403,836	5,636,073	232,237	4.3%
TOTAL GENERAL FUND	\$ 17,383,906	\$ 19,902,583	\$ 19,340,906	\$ (561,676)	-2.8%

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY WATER UTILITY FUND

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND
FY 2016 PROPOSED BUDGET

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET ESTIMATE	CHANGE OVER FY15 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Water	\$ 7,555,555	\$ 7,234,402	\$ 7,040,889	\$ 7,314,556	\$ 80,154	1.1%
Fees	158,241	160,000	165,000	165,000	5,000	3.1%
Other- Lake & Boat Dock Permits	1,596	1,200	1,200	1,200	-	0.0%
Total Operating Revenues	\$ 7,715,392	\$ 7,395,602	\$ 7,207,089	\$ 7,480,756	\$ 85,154	1.2%
Operating Expenses:						
Public Works	\$ 561,477	\$ 781,013	\$ 781,013	\$ 749,051	\$ (31,962)	-4.1%
Water Maintenance/ Operations	1,766,018	1,748,981	1,748,981	1,705,839	(43,322)	-2.5%
Skiatook Water System	335,056	561,960	561,960	530,452	(31,508)	-5.6%
Water Treatment	1,094,475	1,451,337	1,451,337	1,386,242	(65,095)	-4.5%
Lake Caretaker	15,080	18,283	18,283	17,894	(389)	-2.1%
Engineering	293,854	425,550	425,550	451,318	25,768	6.1%
Customer Service	460,293	621,954	621,954	735,557	113,603	18.3%
Safety & Training	8,050	9,700	9,700	8,900	(800)	-8.2%
Bad Debt	35,049	50,000	50,000	50,000	-	0.0%
Inventory Short- Long	51,446	20,000	20,000	20,000	-	0.0%
Depreciation	1,159,917	1,720,334	1,619,317	1,695,012	(25,322)	-1.5%
Indirect Costs	(487,083)	(625,012)	(625,012)	(781,886)	(156,874)	-25.1%
Total Operating Expenses	\$ 5,293,653	\$ 6,784,080	\$ 6,683,063	\$ 6,568,179	\$ (215,901)	-3.2%
Operating Inc/(Loss) Before Trans	\$ 2,421,739	\$ 611,522	\$ 524,026	\$ 912,577	\$ 301,055	49.2%
Non-Operating Rev(Exp)						
Interest Income	\$ 11,315	\$ 2,750	\$ 2,625	\$ 2,550	\$ (200)	-7.3%
Other Income	13,885	2,000	1,000	2,000	-	0.0%
Contributed Capital Revenue	1,729,102	21,573,666	21,573,666	-	(21,573,666)	-100.0%
Interest , Fees, Amortization	(1,100,663)	(1,082,470)	(1,077,799)	(1,057,292)	25,178	-2.3%
Loss on Disposal of Assets	(29,828)	(14,000)	(14,000)	(14,000)	-	0.0%
Total Non-Operating Rev(Exp)	\$ 623,812	\$ 20,481,946	\$ 20,485,492	\$ (1,066,742)	\$ (21,548,688)	-105.2%
Net Income(Loss) Before Transfers	\$ 3,045,551	\$ 21,093,468	\$ 21,009,518	\$ (154,165)	\$ (21,247,633)	-100.7%
Other Financing Sources (Uses):						
Transfers In	\$ 3,881,866	\$ 3,732,429	\$ 3,763,382	\$ 3,885,195	152,766	4.1%
Transfers Out	(6,965,330)	(26,140,610)	(26,171,563)	(4,600,995)	21,539,615	-82.4%
Net Other Fin Sources (Uses)	\$ (3,083,664)	\$ (22,408,181)	\$ (22,408,181)	\$ (715,800)	\$ 21,692,381	-96.8%
Change in Net Assets	\$ (38,113)	\$ (1,314,713)	\$ (1,398,663)	\$ (889,966)	\$ 444,748	-33.8%
Restricted	\$ 28,525,162	\$ 26,311,034	\$ 26,311,034	\$ 25,513,049	\$ (797,986)	-3.0%
Unrestricted	\$ 3,978,201	\$ 4,516,526	\$ 4,516,526	\$ 3,915,848	\$ (600,677)	-13.3%
Beginning Net Assets	\$ 32,503,363	\$ 30,827,560	\$ 30,827,560	\$ 29,428,897	\$ (1,398,663)	-4.5%
Restricted	\$ 26,311,034	\$ 25,412,032	\$ 25,513,049	\$ 24,587,519	\$ (824,513)	-3.2%
Unrestricted	\$ 4,516,526	\$ 4,100,815	\$ 3,915,848	\$ 3,971,412	\$ (129,402)	-3.2%
Ending Net Assets	\$ 30,827,560	\$ 29,512,847	\$ 29,428,897	\$ 28,558,931	\$ (953,915)	-3.2%
3 Month Oper Reserve (25% Exp)	1,323,413	1,696,020	1,670,766	1,642,045	(53,975)	-3.2%
Transfer In:						
General Fund (1c Sales Tax)	\$ 3,081,666	\$ 2,932,429	\$ 2,963,382	\$ 3,085,195	\$ 152,766	5.2%
Capital Impr Water & Wastewater	800,000	800,000	800,000	800,000	-	0.0%
Total	\$ 3,881,666	\$ 3,732,429	\$ 3,763,382	\$ 3,885,195	\$ 152,766	4.1%
Transfer Out:						
General Fund	\$ 980,000	\$ 980,000	\$ 980,000	\$ 980,000	\$ 0	0.0%
General Short Term Capital Fund	-	-	-	-	NA	
MA Short Term Capital Fund	137,000	48,000	48,000	35,000	(13,000)	-27.1%
Capital Improvement Fund	150,000	50,000	50,000	130,800	80,800	161.6%
Cap Impr W&WWF- 1 p sales tax	3,081,666	2,932,429	2,963,382	3,085,195	152,766	5.2%
Cap Impr W&WWF- Rev Bond	2,071,663	21,573,181	21,573,181	-	(21,573,181)	-100.0%
Water Meter Replacement Fund	200,000	200,000	200,000	200,000	-	0.0%
Airport Construction Fund	-	7,000	7,000	-	(7,000)	-100.0%
MA Airport Fund	70,000	125,000	125,000	100,000	(25,000)	-20.0%
MA Golf Fund	275,000	225,000	225,000	70,000	(155,000)	-68.9%
Total	\$ 6,965,330	\$ 26,140,610	\$ 26,171,563	\$ 4,600,995	\$ (21,539,615)	-82.4%

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND DEPARTMENTS
FY 2016 PROPOSED BUDGET

DEPARTMENT	FY2014 ACTUAL	FY2015 BUDGET (as amended)	FY2016 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
WATER MAINT/OPERATIONS					
Personal Services	\$ 639,935	\$ 584,795	\$ 629,301	\$ 44,506	7.6%
Materials & Supplies	246,700	268,199	226,272	(41,927)	-15.6%
Other Charges & Services	817,016	839,967	795,166	(44,801)	-5.3%
Capital Outlay	62,367	56,000	54,900	(1,100)	-2.0%
Indirect Cost Allocation	-	-	-	-	NA
	\$ 1,766,018	\$ 1,748,961	\$ 1,705,639	\$ (43,322)	-2.5%
SKIATOOK WATERLINE					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	14,197	196,956	133,266	(63,690)	-32.3%
Other Charges & Services	320,860	365,004	397,186	32,182	8.8%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 335,056	\$ 561,960	\$ 530,452	\$ (31,508)	-5.6%
WATER TREATMENT					
Personal Services	\$ 295,861	\$ 333,269	\$ 344,084	\$ 10,815	3.2%
Materials & Supplies	479,567	687,801	617,815	(69,986)	-10.2%
Other Charges & Services	315,680	430,267	420,843	(9,424)	-2.2%
Capital Outlay	3,366	-	3,500	3,500	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 1,094,475	\$ 1,451,337	\$ 1,386,242	\$ (65,095)	-4.5%
LAKE CARETAKER					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	4,404	5,237	4,835	(402)	-7.7%
Other Charges & Services	10,677	13,046	13,059	13	0.1%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 15,080	\$ 18,283	\$ 17,894	\$ (389)	-2.1%
PUBLIC WORKS					
Personal Services	\$ 451,040	\$ 582,417	\$ 594,397	\$ 11,980	2.1%
Materials & Supplies	5,795	16,615	10,765	(5,850)	-35.2%
Other Charges & Services	104,643	181,981	143,889	(38,092)	-20.9%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(208,414)	(276,542)	(290,751)	(14,209)	5.1%
	\$ 353,064	\$ 504,471	\$ 458,300	\$ (46,171)	-9.2%
SAFETY & TRAINING					
Personal Services	\$ 8,050	\$ 9,700	\$ 8,900	\$ (800)	-8.2%
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	-	-	-	-	NA
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(3,624)	(3,959)	(4,063)	(104)	2.6%
	\$ 4,426	\$ 5,741	\$ 4,837	\$ (904)	-15.7%
ENGINEERING					
Personal Services	\$ 276,956	\$ 401,846	\$ 430,523	\$ 28,677	7.1%
Materials & Supplies	7,554	11,178	10,428	(750)	-6.7%
Other Charges & Services	9,344	12,526	10,367	(2,159)	-17.2%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(76,007)	(115,318)	(123,831)	(8,513)	7.4%
	\$ 217,847	\$ 310,232	\$ 327,487	\$ 17,255	5.6%

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY WATER UTILITY FUND

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND DEPARTMENTS
FY 2016 PROPOSED BUDGET

<u>DEPARTMENT</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET (as amended)</u>	<u>FY2016 BUDGET REQUESTED</u>	<u>AMOUNT INCREASE (DECREASE)</u>	<u>% INC/(DEC)</u>
CUSTOMER SERVICE					
Personal Services	\$ 240,520	\$ 387,897	\$ 403,318	\$ 15,421	4.0%
Materials & Supplies	4,500	8,095	48,828	40,733	503.2%
Other Charges & Services	212,744	225,962	283,411	57,449	25.4%
Capital Outlay	2,530	-	-	-	NA
Indirect Cost Allocation	(199,017)	(229,193)	(363,241)	(134,048)	58.5%
	<u>\$ 281,275</u>	<u>\$ 392,761</u>	<u>\$ 372,316</u>	<u>\$ (20,445)</u>	<u>-5.2%</u>
DIRECT COST SUMMARY					
Personal Services	\$ 1,912,361	\$ 2,299,924	\$ 2,410,523	\$ 110,599	4.8%
Materials & Supplies	762,716	1,194,081	1,052,209	(141,872)	-11.9%
Other Charges & Services	1,790,963	2,068,753	2,063,921	(4,832)	-0.2%
Capital Outlay	68,263	56,000	58,400	2,400	4.3%
Indirect Costs	(487,063)	(625,012)	(781,886)	(156,874)	25.1%
TOTAL DIRECT COSTS	<u>\$ 4,047,241</u>	<u>\$ 4,993,746</u>	<u>\$ 4,803,167</u>	<u>\$ (190,579)</u>	<u>-3.8%</u>
 Debt Service	 \$ 1,100,663	 \$ 1,082,470	 \$ 1,057,292	 \$ (25,178)	 -2.3%
Depreciation	1,159,917	1,720,334	1,695,012	(25,322)	-1.5%
Bad Debt	35,049	50,000	50,000	-	0.0%
Transfers Out	6,965,330	26,140,610	4,600,995	(21,539,615)	-82.4%
Inventory Short - Long	51,446	20,000	20,000	-	0.0%
Loss on Disposal of Assets	29,828	14,000	14,000	-	0.0%
GRAND TOTAL COSTS	<u>\$ 13,389,473</u>	<u>\$ 34,021,160</u>	<u>\$ 12,240,467</u>	<u>\$ (21,780,693)</u>	<u>-64.0%</u>

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND
FY 2016 PROPOSED BUDGET

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET ESTIMATE	CHANGE OVER FY15 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Wastewater	\$ 3,274,273	\$ 3,271,282	\$ 3,285,162	\$ 3,398,738	\$ 127,456	3.9%
Wastewater Fees	25,313	25,700	25,700	27,700	2,000	7.8%
Environmental Compliance	5,580	4,300	4,300	4,300	-	0.0%
Total Operating Revenues	\$ 3,305,165	\$ 3,301,282	\$ 3,315,162	\$ 3,430,738	\$ 129,456	3.9%
Operating Expenses:						
Wastewater Maintenance/ Operations	\$ 852,404	\$ 959,355	\$ 959,355	\$ 967,883	\$ 8,528	0.9%
Environmental Compliance	224,170	246,951	246,951	248,024	1,073	0.4%
Wastewater Treatment	570,671	653,652	653,652	692,513	38,861	5.9%
Bad Debt	13,697	30,000	30,000	30,000	-	0.0%
Depreciation	995,956	1,088,563	1,000,546	1,053,770	(34,793)	-3.2%
Indirect Costs	277,790	366,629	366,629	440,698	74,069	20.2%
Total Operating Expenses	\$ 2,934,688	\$ 3,345,150	\$ 3,257,133	\$ 3,432,888	\$ 87,737	2.6%
Operating Inc/(Loss) Before Trans	\$ 370,477	\$ (43,868)	\$ 58,029	\$ (2,150)	\$ 41,719	-95.1%
Non-Operating Rev(Exp)						
Interest Income	\$ 2,815	\$ 200	\$ 200	\$ 1,500	\$ 1,300	650.0%
Other Income	2,699	-	-	-	-	NA
Contributed Capital Revenue	990,343	-	-	-	-	NA
Loss on Disposal of Asset	-	(2,000)	(2,000)	(2,000)	-	0.0%
Interest , Fees, Amortization	(222,230)	(149,784)	(149,784)	(137,020)	12,764	-8.5%
Total Non-Operating Rev(Exp)	\$ 773,626	\$ (151,584)	\$ (151,584)	\$ (137,520)	\$ 14,064	-9.3%
Net Inc/(Loss) Before Trans	\$ 1,144,103	\$ (195,452)	\$ (93,555)	\$ (139,670)	\$ 55,783	-28.5%
Other Financing Sources (Uses):						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Transfers Out	(43,000)	(1,248,176)	(1,248,176)	(74,000)	1,174,176	-94.1%
Net Other Fin Sources (Uses)	\$ (43,000)	\$ (1,248,176)	\$ (1,248,176)	\$ (74,000)	\$ 1,174,176	-94.1%
Change In Net Assets	\$ 1,101,103	\$ (1,443,628)	\$ (1,341,731)	\$ (213,670)	\$ 1,229,959	3.1%
Restricted	\$ 12,934,399	\$ 13,264,104	\$ 13,264,104	\$ 12,775,046	\$ (489,058)	-3.7%
Unrestricted	2,333,505	3,104,903	3,104,903	2,252,230	(852,673)	-27.5%
Beginning Net Assets	\$ 15,267,904	\$ 16,369,007	\$ 16,369,007	\$ 15,027,276	\$ (1,341,731)	-8.2%
Restricted	\$ 13,264,104	\$ 12,687,029	\$ 12,775,046	\$ 12,276,369	\$ (410,660)	-3.2%
Unrestricted	3,104,903	2,238,351	2,252,230	2,537,238	298,887	13.4%
Ending Net Assets	\$ 16,369,007	\$ 14,925,379	\$ 15,027,276	\$ 14,813,607	\$ (111,772)	-0.7%
3 Month Oper Reserve (25% Exp)	733,672	836,288	814,283	858,222	21,934	2.6%
Transfers Out:						
MA Short Term Capital Fund	\$ 43,000	\$ 19,700	\$ 19,700	\$ 74,000	\$ 54,300	275.6%
CIW&WWF	-	1,228,476	1,228,476	-	(1,228,476)	0.0%
Total Transfers Out	\$ 43,000	\$ 1,248,176	\$ 1,248,176	\$ 74,000	\$ (1,174,176)	-94.1%

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND DEPARTMENTS
FY 2016 PROPOSED BUDGET**

<u>DEPARTMENT</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 BUDGET (as amended)</u>	<u>FY2016 BUDGET REQUESTED</u>	<u>AMOUNT INCREASE (DECREASE)</u>	<u>% INC/(DEC)</u>
WASTEWATER MAINT. & OPER.					
Personal Services	\$ 423,299	\$ 495,080	\$ 506,946	\$ 11,866	2.4%
Materials & Supplies	89,005	113,370	108,270	(5,100)	-4.5%
Other Charges & Services	332,727	344,705	352,667	7,962	2.3%
Capital Outlay	7,373	6,200	-	(6,200)	-100.0%
	<u>\$ 852,404</u>	<u>\$ 959,355</u>	<u>\$ 967,883</u>	<u>\$ 8,528</u>	<u>0.9%</u>
ENVIRONMENTAL COMPLIANCE					
Personal Services	\$ 164,448	\$ 179,021	\$ 185,094	\$ 6,073	3.4%
Materials & Supplies	9,250	13,130	13,130	-	0.0%
Other Charges & Services	50,471	49,800	49,800	0	0.0%
Capital Outlay	-	5,000	-	(5,000)	-100.0%
	<u>\$ 224,170</u>	<u>\$ 246,951</u>	<u>\$ 248,024</u>	<u>\$ 1,073</u>	<u>0.4%</u>
WASTEWATER TREATMENT					
Personal Services	\$ 272,336	\$ 311,816	\$ 316,488	\$ 4,672	1.5%
Materials & Supplies	84,239	86,624	121,260	34,636	40.0%
Other Charges & Services	214,096	255,212	254,764	(448)	-0.2%
Capital Outlay	-	-	-	-	NA
	<u>\$ 570,671</u>	<u>\$ 653,652</u>	<u>\$ 692,513</u>	<u>\$ 38,861</u>	<u>5.9%</u>
DEPARTMENT SUMMARY					
Personal Services	\$ 860,083	\$ 985,917	\$ 1,008,528	\$ 22,611	2.3%
Materials & Supplies	182,494	213,124	242,660	29,536	13.9%
Other Charges & Services	597,294	649,717	657,231	7,514	1.2%
Capital Outlay	7,373	11,200	-	(11,200)	-100.0%
TOTAL MA WW UTILITY DEPTS.	<u>\$ 1,647,245</u>	<u>\$ 1,859,958</u>	<u>\$ 1,908,419</u>	<u>\$ 48,462</u>	<u>2.6%</u>
Depreciation	\$ 995,956	\$ 1,088,583	\$ 1,053,770	\$ (34,793)	-3.2%
Transfers Out	43,000	1,248,176	74,000	(1,174,176)	-94.1%
Bad Debt	13,697	30,000	30,000	-	0.0%
Debt Service	222,230	149,784	137,020	(12,764)	-8.5%
Loss on Fixed Asset	-	2,000	2,000	-	0.0%
Indirect Cost	277,790	366,629	440,698	74,069	20.2%
TOTAL MA WW UTILITY FUND	<u>\$ 3,199,918</u>	<u>\$ 4,745,110</u>	<u>\$ 3,645,908</u>	<u>\$ (1,099,203)</u>	<u>-23.2%</u>

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND
FY 2016 PROPOSED BUDGET

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET ESTIMATE	CHANGE OVER FY15 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Solid Waste - Residential	\$ 1,399,158	\$ 1,391,847	\$ 1,417,073	\$ 1,490,260	\$ 98,413	7.1%
Solid Waste - Commercial	395,490	393,882	379,483	378,925	(15,057)	-3.8%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 1,794,648	\$ 1,785,829	\$ 1,796,556	\$ 1,869,185	\$ 83,356	4.7%
Operating Expenses:						
Solid Waste - Residential	\$ 782,359	\$ 842,298	\$ 842,298	\$ 837,467	\$ (4,831)	-0.6%
Solid Waste - Commercial	330,143	343,169	343,169	373,879	30,710	8.9%
Solid Waste - Recycling	33,813	36,159	36,159	34,816	(1,343)	-3.7%
Bad Debt	3,621	11,000	11,000	11,000	-	0.0%
Depreciation	97,421	97,366	113,032	84,081	(13,284)	-13.6%
Indirect Costs	125,694	158,795	158,795	196,371	37,576	23.7%
Total Operating Expenses	\$ 1,373,051	\$ 1,488,787	\$ 1,504,453	\$ 1,537,614	\$ 48,827	3.3%
Operating Inc/(Loss)	\$ 421,597	\$ 297,042	\$ 292,103	\$ 331,571	\$ 34,529	11.6%
Non-Operating Rev(Exp)						
Interest Income	\$ 1,987	\$ 150	\$ 1,902	\$ 1,500	\$ 1,350	900.0%
Other	-	-	-	-	-	NA
Contributed Capital Revenue	-	-	235,000	263,175	263,175	NA
Interest, Fees, Amortization	(129)	-	-	-	-	NA
Loss on Disposal of Assets	-	(5,000)	(5,000)	(5,000)	-	0.0%
Total Non-Operating Rev(Exp)	\$ 1,858	\$ (4,850)	\$ 231,902	\$ 259,675	\$ 264,525	-5454.1%
Net Income(Loss) Before Trans	\$ 423,455	\$ 292,192	\$ 524,005	\$ 591,246	\$ 299,054	102.3%
Other Financing Sources (Uses):						
Transfers Out	750,000	(973,650)	(973,650)	(363,175)	610,475	-62.7%
Net Other Fin Sources (Uses)	\$ 750,000	\$ (973,650)	\$ (973,650)	\$ (363,175)	\$ 610,475	-62.7%
Change in Net Assets	\$ 1,173,455	\$ (681,458)	\$ (449,645)	\$ 228,071	\$ 909,529	-133.5%
Restricted	\$ 336,407	\$ 258,633	\$ 258,633	\$ 380,600	\$ 121,968	47.2%
Unrestricted	1,360,816	1,111,916	1,111,916	540,303	(571,613)	-51.4%
Beginning Net Assets	\$ 1,697,223	\$ 1,370,548	\$ 1,370,548	\$ 920,903	\$ (449,645)	-32.8%
Restricted	\$ 258,633	\$ 161,267	\$ 380,600	\$ 531,519	\$ 370,252	229.6%
Unrestricted	1,111,916	527,824	540,303	617,455	89,632	17.0%
Ending Net Assets	\$ 1,370,548	\$ 689,091	\$ 920,903	\$ 1,148,974	\$ 459,684	66.7%
3 Month Oper Reserve (25% Exp)	343,263	372,197	376,113	384,403	12,207	3.3%
Transfer Out:						
MA Short Term Capital Fund	\$ -	\$ 251,650	\$ 251,650	\$ 263,175	\$ 11,525	4.6%
Capital Improvement Fund	-	-	-	-	-	NA
General Fund	750,000	722,000	722,000	100,000	(622,000)	-86.1%
Total Transfers Out	\$ 750,000	\$ 973,650	\$ 973,650	\$ 363,175	\$ (610,475)	-62.7%

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND DEPARTMENTS
FY 2016 PROPOSED BUDGET

DEPARTMENT	FY2014 ACTUAL	FY2015 BUDGET (as amended)	FY2016 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
SOLID WASTE RESIDENTIAL					
Personal Services	\$ 373,050	\$ 394,207	\$ 413,613	\$ 19,406	4.9%
Materials & Supplies	134,408	147,665	118,665	(29,000)	-19.6%
Other Charges & Services	269,690	300,426	305,189	4,763	1.6%
Capital Outlay	5,210	-	-	-	NA
	\$ 782,359	\$ 842,298	\$ 837,467	\$ (4,831)	-0.6%
SOLID WASTE COMMERCIAL					
Personal Services	\$ 149,929	\$ 141,735	\$ 174,590	\$ 32,855	23.2%
Materials & Supplies	67,795	68,341	68,341	-	0.0%
Other Charges & Services	112,420	133,093	130,948	(2,145)	-1.6%
Capital Outlay	-	-	-	-	NA
	\$ 330,143	\$ 343,169	\$ 373,879	\$ 30,710	8.9%
RECYCLE CENTER					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	33,813	36,159	34,816	(1,343)	-3.7%
Capital Outlay	-	-	-	-	NA
	\$ 33,813	\$ 36,159	\$ 34,816	\$ (1,343)	-3.7%
SUMMARY					
Personal Services	\$ 522,979	\$ 535,942	\$ 588,202	\$ 52,260	9.8%
Materials & Supplies	202,203	216,006	187,006	(29,000)	-13.4%
Other Charges & Services	415,923	469,678	470,953	1,275	0.3%
Capital Outlay	5,210	-	-	-	NA
TOTAL MA SW UTILITY DEPTS	\$ 1,146,315	\$ 1,221,626	\$ 1,246,161	\$ 24,535	2.0%
Depreciation	\$ 97,421	\$ 97,366	\$ 84,081	\$ (13,284)	-13.6%
Bad Debt	3,621	11,000	11,000	-	0.0%
Transfers Out	750,000	973,650	363,175	(610,475)	-62.7%
Debt Service	129	-	-	-	NA
Loss on Fixed Asset	-	5,000	5,000	-	0.0%
Indirect Cost	125,694	158,795	196,371	37,576	23.7%
TOTAL MA SW UTILITY FUND	\$ 2,123,181	\$ 2,467,437	\$ 1,905,789	\$ (561,648)	-22.8%

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY STORMWATER UTILITY FUND

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY STORMWATER UTILITY FUND
FY 2016 PROPOSED BUDGET

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET ESTIMATE	CHANGE OVER FY15 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Stormwater	\$ 1,016,272	\$ 935,140	\$ 1,109,079	\$ 1,130,617	\$ 195,477	20.9%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 1,016,272	\$ 935,140	\$ 1,109,079	\$ 1,130,617	\$ 195,477	20.9%
Operating Expenses:						
Stormwater Maintenance	\$137,019	\$178,383	\$ 178,383	\$ 203,400	\$ 25,018	14.0%
Depreciation	143,671	160,833	140,499	140,833	(20,000)	-12.4%
Bad Debt Expense	1,188	2,600	2,600	2,600	-	0.0%
Indirect Costs	45,467	56,011	56,011	85,067	29,056	51.9%
Total Operating Expenses	\$ 327,345	\$ 397,827	\$ 377,493	\$ 431,900	\$ 34,074	8.6%
Operating Inc/(Loss)	\$ 688,927	\$ 537,313	\$ 731,586	\$ 698,717	\$ 161,403	30.0%
Non-Operating Rev(Exp)						
Interest Income	\$ 99	\$ 100	\$ 35	\$ 25	\$ (75)	-75.0%
Total Non-Operating Rev(Exp)	\$ 99	\$ 100	\$ 35	\$ 25	\$ (75)	-75.0%
Net Inc/(Loss) Before Trans	\$ 689,026	\$ 537,413	\$ 731,621	\$ 698,742	\$ 161,328	30.0%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 25,680	\$ -	\$ -	\$ -	\$ -	NA
Transfers In	-	-	-	-	-	NA
Transfers Out	(825,000)	(700,000)	(700,000)	(1,000,000)	(300,000)	42.9%
Net Other Fin Source (Uses)	\$ (799,320)	\$ (700,000)	\$ (700,000)	\$ (1,000,000)	\$ (300,000)	42.9%
Change in Net Assets	\$ (110,294)	\$ (162,587)	\$ 31,621	\$ (301,258)	\$ (138,672)	85.3%
Restricted	\$ 5,460,512	\$ 5,342,521	\$ 5,342,521	\$ 5,202,022	\$ (140,499)	-2.6%
Unrestricted	317,874	325,571	325,571	497,691	172,120	52.9%
Beginning Net Assets	\$ 5,778,386	\$ 5,668,092	\$ 5,668,092	\$ 5,699,713	\$ 31,621	0.6%
Restricted	\$ 5,342,521	\$ 5,181,688	\$ 5,202,022	\$ 5,061,189	\$ (120,499)	-2.3%
Unrestricted	325,571	323,817	497,691	337,266	13,449	4.2%
Ending Net Assets	\$ 5,668,092	\$ 5,505,505	\$ 5,699,713	\$ 5,398,455	\$ (107,051)	-1.9%
3 Month Oper Reserve (25% Exp)	81,836	99,457	94,373	107,975	8,518	8.6%
Transfer In:						
MA Water Utility Fund	-	-	-	-	-	NA
Total	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Transfer Out:						
Stormwater Capital Impr Fund	\$ 825,000	\$ 700,000	\$ 700,000	\$ 1,000,000	\$ 300,000	42.9%
MA Short Term Capital Fund	-	-	-	-	-	NA
Total	\$ 825,000	\$ 700,000	\$ 700,000	\$ 1,000,000	\$ 300,000	42.9%

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY STORMWATER UTILITY FUND

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY STORMWATER FUND DEPARTMENT
FY 2016 PROPOSED BUDGET

DEPARTMENT	FY2014 ACTUAL	FY2015 BUDGET (as amended)	FY2016 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
STORMWATER MAINT					
Personal Services	\$ -	\$ 20,094	\$ 69,105	\$ 49,012	243.9%
Materials & Supplies	11,010	18,082	18,082	-	0.0%
Other Charges & Services	126,009	140,207	116,213	(23,994)	-17.1%
Capital Outlay	-	-	-	-	NA
	<u>\$ 137,019</u>	<u>\$ 178,383</u>	<u>\$ 203,400</u>	<u>\$ 25,018</u>	<u>14.0%</u>
Depreciation	\$ 143,671	\$ 160,833	\$ 140,833	\$ (20,000)	-12.4%
Bad Debt	1,188	2,600	2,600	-	0.0%
Transfers Out	825,000	700,000	1,000,000	300,000	42.9%
Debt Service	-	-	-	-	NA
Loss on Fixed Asset	-	-	-	-	NA
Inventory Short/ Long	-	-	-	-	NA
Indirect Cost	45,467	56,011	85,067	29,056	51.9%
TOTAL MA STORMWATER FUND	<u>\$ 1,152,345</u>	<u>\$ 1,097,827</u>	<u>\$ 1,431,900</u>	<u>\$ 334,074</u>	<u>30.4%</u>

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY AIRPORT FUND

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY AIRPORT FUND
FY 2016 PROPOSED BUDGET**

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET ESTIMATE	CHANGE OVER FY15 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Charges for Services	\$ 114,187	\$ 122,425	\$ 124,110	\$ 124,110	\$ 1,685	1.4%
Retailer Supplies	284,234	232,500	240,900	212,500	(20,000)	-8.6%
Total Operating Revenues	\$ 398,421	\$ 354,925	\$ 365,010	\$ 336,610	\$ (18,315)	-5.2%
Operating Expenses:						
Airport Operations	\$ 463,317	\$ 432,993	\$ 432,993	\$ 429,545	\$ (3,448)	-0.8%
Bad Debt	7,782	500	500	500	-	0.0%
Depreciation	266,420	404,467	410,227	407,621	3,154	0.8%
Indirect Costs	27,498	31,668	31,668	41,612	9,944	31.4%
Total Operating Expenses	\$ 765,017	\$ 869,628	\$ 875,389	\$ 879,278	\$ 9,650	1.1%
Operating Income (Loss)	\$ (366,595)	\$ (514,703)	\$ (510,379)	\$ (542,668)	\$ (27,965)	5.4%
Non-Operating Rev/(Exp)						
Interest Income	\$ 44	\$ 50	\$ 50	\$ 20	\$ (30)	-60.0%
Other Income	-	-	-	-	-	NA
Interest, Fees, Amortization	-	-	-	-	-	NA
Gain (Loss) on Disposal of Assets	-	(1,000)	(1,000)	(1,000)	-	0.0%
Total Non-Operating Rev/(Exp)	\$ 44	\$ (950)	\$ (950)	\$ (980)	\$ (30)	3.2%
Net Inc. (Loss) Before Transfers	\$ (366,551)	\$ (515,653)	\$ (511,329)	\$ (543,648)	\$ (27,995)	5.4%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 403,092	\$ -	\$ -	\$ -	\$ -	NA
Transfers In- MA Water	70,000	125,000	125,000	100,000	(25,000)	-20.0%
Transfers Out- M.A. STCF	-	-	-	-	-	NA
Net Other Fin Sources (Uses)	\$ 473,091	\$ 125,000	\$ 125,000	\$ 100,000	\$ (25,000)	-20.0%
Change in Net Assets	\$ 106,540	\$ (390,653)	\$ (386,329)	\$ (443,648)	\$ (52,995)	13.6%
Restricted	\$ 3,349,420	\$ 6,298,380	\$ 6,298,380	\$ 5,888,153	\$ (410,227)	-6.5%
Unrestricted	\$ 86,933	\$ 75,656	\$ 75,656	\$ 99,554	\$ 23,898	31.6%
Beginning Net Assets	\$ 3,436,353	\$ 6,374,036	\$ 6,374,036	\$ 5,987,707	\$ (386,329)	-6.1%
Restricted	\$ 6,298,380	\$ 5,893,914	\$ 5,888,153	\$ 5,480,532	\$ (413,382)	-7.0%
Unrestricted	\$ 75,656	\$ 89,469	\$ 99,554	\$ 63,527	\$ (25,942)	-29.0%
Ending Net Assets	\$ 6,374,036	\$ 5,983,383	\$ 5,987,707	\$ 5,544,059	\$ (439,323)	-7.3%
Transfers In:						
MA Water Utility Fund-Operating	\$ 70,000	\$ 125,000	\$ 125,000	\$ 100,000	\$ (25,000)	-20.0%
Total Transfers In	\$ 70,000	\$ 125,000	\$ 125,000	\$ 100,000	\$ (25,000)	-20.0%
Transfers Out:						
Airport Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	NA
MA Short Term Capital Fund	-	-	-	-	-	NA
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	NA

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY AIRPORT FUND

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY AIRPORT FUND DEPARTMENT
FY 2016 PROPOSED BUDGET

DEPARTMENT	FY2014 ACTUAL	FY2015 BUDGET (as amended)	FY2016 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
AIRPORT					
Personal Services	\$ 78,564	\$ 90,795	\$ 90,147	\$ (648)	-0.7%
Materials & Supplies	309,114	233,303	234,580	1,277	0.5%
Other Charges & Services	75,639	108,895	104,818	(4,077)	-3.7%
Capital Outlay	-	-	-	-	NA
	<u>\$ 463,317</u>	<u>\$ 432,993</u>	<u>\$ 429,545</u>	<u>\$ (3,448)</u>	<u>-0.8%</u>
Depreciation	\$ 266,420	\$ 404,467	\$ 407,621	\$ 3,154	0.8%
Bad Debt	7,782	500	500	-	0.0%
Transfers Out	-	-	-	-	NA
Loss on Fixed Asset	-	1,000	1,000	-	0.0%
Indirect Cost	27,498	31,668	41,612	9,944	31.4%
TOTAL MA AIRPORT FUND	<u>\$ 765,017</u>	<u>\$ 870,628</u>	<u>\$ 880,278</u>	<u>\$ 9,650</u>	<u>1.1%</u>

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY GOLF COURSE FUND

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY GOLF COURSE FUND
FY 2016 PROPOSED BUDGET**

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET ESTIMATE	CHANGE OVER FY15 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Fees	\$ 327,046	\$ 292,668	\$ 329,370	\$ 329,360	\$ 36,692	12.5%
Cart Rentals	184,812	178,425	178,490	185,812	7,387	4.1%
Driving Range Tokens	15,454	13,730	13,730	13,730	(0)	0.0%
Gift Certificates	(2,094)	(3,500)	(3,500)	(3,500)	-	0.0%
Grill Lease	10,018	9,000	9,000	10,000	1,000	11.1%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 535,237	\$ 490,323	\$ 527,090	\$ 535,403	\$ 45,080	9.2%
Operating Expenses:						
Golf Pro	\$ 287,003	\$ 297,713	\$ 297,713	\$ 502,607	\$ 204,894	68.8%
Golf Maintenance	371,383	394,634	394,634	392,819	(1,815)	-0.5%
Bad Debt	-	800	800	800	-	0.0%
Inventory Short/ Long	-	-	-	-	-	NA
Depreciation	146,805	157,771	146,612	186,639	28,868	18.3%
Indirect Cost	10,484	11,909	11,909	18,138	6,229	52.3%
Total Operating Expenses	\$ 815,675	\$ 862,827	\$ 851,668	\$ 1,101,003	\$ 238,176	27.6%
Operating Income (Loss)	\$ (280,438)	\$ (372,504)	\$ (324,578)	\$ (565,600)	\$ (193,096)	51.8%
Non-Operating Rev/(Exp)						
Interest Income	\$ 82	\$ 100	\$ 100	\$ 25	\$ (75)	-75.0%
Other Revenue	3,124	500	500	500	-	0.0%
Interest, Fees, Amortization	(3,167)	(1,424)	(1,424)	(5,540)	(4,116)	289.0%
Gain (Loss) on Disposal of Assets	-	-	-	-	-	NA
Total Non-Operating Rev/(Exp)	\$ 39	\$ (824)	\$ (824)	\$ (5,015)	\$ (4,191)	508.6%
Net Inc/(Loss) Before Trans.	\$ (280,398)	\$ (373,328)	\$ (325,402)	\$ (570,615)	\$ (197,287)	52.8%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 15,581	\$ -	\$ -	\$ 187,045	\$ 187,045	NA
Transfers In-MA Water Utility Fund	275,000	225,000	225,000	70,000	(155,000)	-68.9%
Transfers Out	(25,572)	(24,300)	(25,500)	(25,500)	(1,200)	4.9%
Net Other Fin Sources (Uses)	\$ 265,009	\$ 200,700	\$ 199,500	\$ 231,545	\$ 30,845	15.4%
Change in Net Assets	\$ (15,389)	\$ (172,628)	\$ (125,902)	\$ (339,070)	\$ (166,442)	96.4%
Restricted	\$ 1,413,415	\$ 1,322,897	\$ 1,322,897	\$ 1,214,932	\$ (107,965)	-8.2%
Unrestricted	125,199	200,328	200,328	182,391	(17,937)	-9.0%
Beginning Net Assets	\$ 1,538,614	\$ 1,523,225	\$ 1,523,225	\$ 1,397,323	\$ (125,902)	-8.3%
Restricted	\$ 1,322,897	\$ 1,203,772	\$ 1,214,932	\$ 1,038,235	\$ (165,538)	-13.8%
Unrestricted	200,328	146,825	182,391	20,018	(126,807)	-86.4%
Ending Net Assets	\$ 1,523,225	\$ 1,350,597	\$ 1,397,323	\$ 1,058,253	\$ (292,344)	-21.6%
Transfer In:						
MA Water Utility Fund	\$ 275,000	\$ 225,000	\$ 225,000	\$ 70,000	(155,000)	-68.9%
Total	\$ 275,000	\$ 225,000	\$ 225,000	\$ 70,000	\$ (155,000)	-68.9%
Transfer Out:						
MA Short Term Capital	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Golf Course Cap Impr Fund	25,572	24,300	25,500	25,500	1,200	4.9%
Total	\$ 25,572	\$ 24,300	\$ 25,500	\$ 25,500	\$ 1,200	4.9%

BUDGET DETAIL - OPERATING FUNDS

MUNICIPAL AUTHORITY GOLF COURSE FUND

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY GOLF COURSE FUND DEPARTMENTS
FY 2016 PROPOSED BUDGET

DEPARTMENT	FY2014 ACTUAL	FY2015 BUDGET (as amended)	FY2016 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/DEC)
GOLF COURSE PRO					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	20,585	49,869	32,529	(17,340)	-34.8%
Other Charges & Services	266,418	247,844	283,033	35,189	14.2%
Capital Outlay	-	-	187,045	187,045	NA
	\$ 287,003	\$ 297,713	\$ 502,607	\$ 204,894	68.8%
GOLF COURSE MAINT					
Personal Services	\$ 680	\$ 980	\$ 680	\$ (300)	-30.6%
Materials & Supplies	152,639	151,465	139,305	(12,160)	-8.0%
Other Charges & Services	218,064	242,189	252,834	10,645	4.4%
Capital Outlay	-	-	-	-	NA
	\$ 371,383	\$ 394,634	\$ 392,819	\$ (1,815)	-0.5%
SUMMARY					
Personal Services	\$ 680	\$ 980	\$ 680	\$ (300)	-30.6%
Materials & Supplies	173,224	201,334	171,834	(29,500)	-14.7%
Other Charges & Services	484,482	490,033	535,867	45,834	9.4%
Capital Outlay	-	-	187,045	187,045	NA
TOTAL MA GOLF DEPTS	\$ 658,386	\$ 692,347	\$ 895,426	\$ 203,079	29.3%
Depreciation	\$ 146,805	\$ 157,771	\$ 186,639	\$ 28,868	18.3%
Bad Debt	-	800	800	-	0.0%
Transfers Out	(25,572)	(24,300)	(25,500)	(1,200)	4.9%
Debt Service	(3,167)	(1,424)	(5,540)	(4,116)	289.0%
Loss on Fixed Asset	-	-	-	-	NA
Inventory Short/ Long	-	-	-	-	NA
Indirect Cost	10,484	11,909	18,138	6,229	52.3%
TOTAL MA GOLF FUND	\$ 786,936	\$ 837,103	\$ 1,069,963	\$ 232,860	27.8%

Section Four

Budget Detail

Special Revenue Funds

- Special Programs Fund
- ODOC Home Investments Partnership Fund

BUDGET DETAIL - SPECIAL REVENUE FUNDS

SPECIAL PROGRAMS FUND

**CITY OF SAND SPRINGS
SPECIAL PROGRAMS FUND
FY 2016 PROPOSED BUDGET**

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED	% CHG
Revenues:					
Police	\$ 12,410	\$ 3,000	\$ 42,667	\$ 3,000	0.0%
Animal Control	-	-	-	-	NA
Fire	410	-	362	-	NA
Interest Earned	312	100	275	200	100.0%
Total Revenues	\$ 13,132	\$ 3,100	\$ 43,304	\$ 3,200	3.2%
Expenditures:					
Police	\$ 16,398	\$ 104,920	\$ 104,920	\$ 39,920	-62.0%
Animal Control	-	651	651	-	-100.0%
Fire	707	3,740	3,740	376	-89.9%
Total Expenditures	\$ 17,105	\$ 109,311	\$ 109,311	\$ 40,296	-63.1%
Excess (deficiency) of revenues over expenditures	\$ (3,973)	\$ (106,211)	\$ (66,007)	\$ (37,096)	-65.1%
Other Financing Sources (Uses):					
Transfers In	\$ -	\$ -	\$ -	\$ -	NA
Transfers Out	-	-	-	-	NA
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -	NA
Net Change in Fund Balance	\$ (3,973)	\$ (106,211)	\$ (66,007)	\$ (37,096)	-65.1%
Assigned:					
Police	\$ 105,543	\$ 101,905	\$ 101,905	\$ 39,920	-60.8%
Animal Control	651	651	651	-	-100.0%
Fire	4,023	3,740	3,740	376	-89.9%
Unassigned	59	7	7	-	-100.0%
Beginning Fund Balance	\$ 110,276	\$ 106,303	\$ 106,303	\$ 40,296	-62.1%
Ending Fund Balance	\$ 106,302.58	\$ 92	\$ 40,296	\$ 3,200	3379.0%
Assigned:					
Police	\$ 101,904.70	\$ 87	\$ 39,920	\$ 3,000	3367.7%
Animal Control	\$ 650.60	-	-	-	NA
Fire	\$ 3,740.11	5	376	-	-100.0%
Unassigned	\$ 7.17	-	-	200	NA
Total Ending Fund Balance	\$ 106,303	\$ 92	\$ 40,296	\$ 3,200	3379.0%

BUDGET DETAIL- CAPITAL PROJECTS

ODOC HOME INVESTMENTS PARTNERSHIP FUND

CITY OF SAND SPRINGS
ODOC HOME INVESTMENTS PARTNERSHIP FUND
FY 2016 PROPOSED BUDGET

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED	% CHG
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Interest Earned	25	40	20	20	-50.0%
Total Revenues	\$ 25	\$ 40	\$ 20	\$ 20	-50.0%
Expenditures:					
Land Purchase	\$ -	\$ -	\$ -	\$ -	NA
Administration Fees	-	-	-	-	NA
Housing Rehab	-	-	-	-	NA
Total Expenditures	\$ -	\$ -	\$ -	\$ -	NA
Excess (deficiency) of revenues over expenditures	\$ 25	\$ 40	\$ 20	\$ 20	-50.0%
Other Financing Sources (Uses):					
Transfers In- Cap Impr Fund	\$ -	\$ -	\$ -	\$ -	NA
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -	NA
Net Change in Fund Balance	\$ 25	\$ 40	\$ 20	\$ 20	-50.0%
Restricted	\$ 51,491	\$ 51,491	\$ 51,491	\$ 51,491	0.0%
Unassigned	-	25	25	45	78.8%
Beginning Fund Balance	\$ 51,491	\$ 51,516	\$ 51,516	\$ 51,536	0.0%
Ending Fund Balance	\$ 51,516	\$ 51,556	\$ 51,536	\$ 51,556	0.0%
Restricted	\$ 51,491	\$ 51,491	\$ 51,491	\$ 51,491	0.0%
Unassigned	25	65	45	65	0.0%
Total Ending Fund Balance	\$ 51,516	\$ 51,556	\$ 51,536	\$ 51,556	0.0%

Section Five

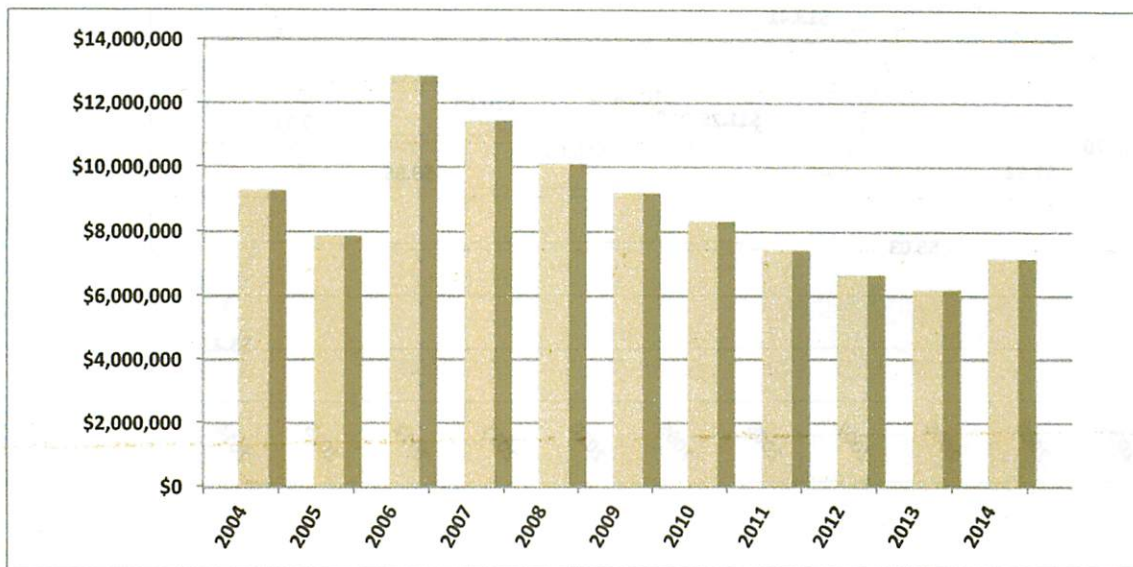
Budget Detail

Debt Service

- Debt Service Overview
- Debt Service Schedule
- Sinking Fund

BUDGET DETAIL-DEBT SERVICE**HISTORICAL DEBT SERVICE**

Historical Debt Service
General Obligation Bonds
Fiscal Year Ending June 30

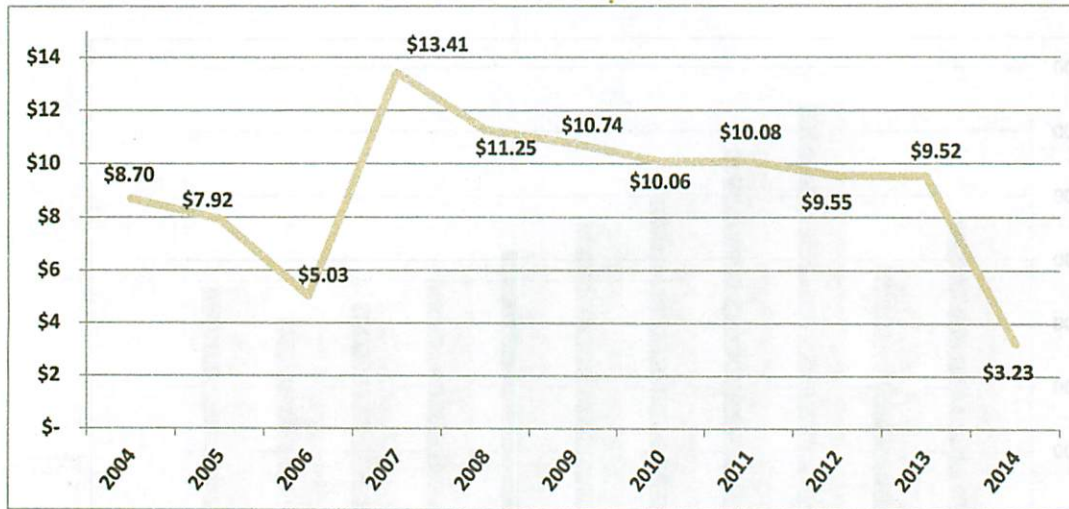


Fiscal Year Debt Service

2004	\$	9,260,000
2005	\$	7,875,000
2006	\$	12,851,029
2007	\$	11,445,000
2008	\$	10,080,000
2009	\$	9,195,000
2010	\$	8,310,000
2011	\$	7,425,000
2012	\$	6,650,000
2013	\$	6,200,000
2014	\$	7,165,000

Note: Does not include Sand Springs Municipal Authority Debt

Property Tax Rate for General Obligation Bonds
Fiscal Year Ending June 30



Per \$1,000 of Assessed Value

<u>Fiscal</u> <u>Year</u>	<u>Rate</u>
2004	\$ 8.70
2005	\$ 7.92
2006	\$ 5.03
2007	\$ 13.41
2008	\$ 11.25
2009	\$ 10.74
2010	\$ 10.06
2011	\$ 10.08
2012	\$ 9.55
2013	\$ 9.52
2014	\$ 3.23

OVERVIEW OF BONDS AND DEBT SERVICE

Major capital improvements such as streets, buildings, other facilities and major equipment are often financed by bonds. This funding mechanism allows payment for infrastructure improvements to be made over multiple years, usually over the life of the improvement. General Obligation Bonds (G.O. Bonds) are issued only upon voter approval. Voters must be informed of the purpose of the bonds and review a list of bond projects to be funded.

Each year, the City repays a portion of the remaining principal on G.O. Bonds it has issued, along with interest on the remaining balance. The ad valorem (property) tax is the primary revenue source used for repaying G.O. Bonds. G.O. Bonds are backed by the full faith and credit of the City, meaning the City must levy ad valorem taxes sufficient to pay each year's principal and interest payments.

The Debt Service Fund is totally independent of the City's operating funds, using a different source of revenue. Because of this independence, debt service costs do not affect current or future operations. Article 10, Section 26 and 27 of the Oklahoma Constitution limits the amount of outstanding general obligation bonded debt of the municipality for non-utility or non-street purposes to no more than 10% of net assessed valuation.

In addition to paying the principal and interest on General Obligation Bonds issued by the City, the Debt Service Fund also pays certain legal judgments against the City. The Debt Service Fund Budget is subject to different legal requirements than the remainder of the City's Budget. The Debt Service budget is adopted and filed with the County Excise Board, which establishes property tax rates once the results from the previous year are finalized.

Revenue bonds and Oklahoma Water Resources Board loans for water and sewer, backed by user fees, have been issued by the Sand Springs Municipal Authority Trust. The City is the legal beneficiary of this trust.

DEBT ISSUANCE GUIDELINES

The City strives for the following ratios to guide the issuance of debt:

- ❖ Ratio General Obligation Bonds to Net Assessed Valuation = 20% maximum.
- ❖ Ratio General Obligation Bonds to Constitutional Debt Limit = 10% maximum.
- ❖ Strive for a Debt Service Fund mill levy that does not exceed 15 mills.
- ❖ Municipal Authority Debt Coverage Ratio to not fall below 1.25.

Current Ratios, Based on figures reported in the FY2014 Comprehensive Annual Report:

- ❖ General Bonded Debt Ratio (Net Bonded Debt / Net Assessed Valuation):

$$\text{\$6,617,226} / \text{\$126,014,837} = 5.25\%$$

- ❖ General Legal Debt Information (Net Debt applicable to limit / Net Assessed Valuation):

$$\text{\$5,820,184} / \text{\$126,014,837} = 4.62\%$$

- ❖ Debt Service Fund Mill Levy:

$$\text{2014 mill levy} = 3.23$$

- ❖ Municipal Authority Debt Coverage Ratio (Net Revenues / Debt Service):

$$\text{Debt Coverage} = 4.79$$

The City reserves the right to review and consider the impact debt could have with regards to the following, as well as a variety of other factors not specifically mentioned as the City determines pertinent:

- ❖ Adherence to the internal Capital Improvement Program
- ❖ Potential for increase in Assessed Valuation
- ❖ Potential for increase in sales tax revenue
- ❖ Mill levy required to service the Debt Service Fund annually

BUDGET DETAIL - DEBT SERVICE

DEBT SERVICE SCHEDULE

CITY OF SAND SPRINGS
DEBT SERVICE
FY 2016 PROPOSED BUDGET

	Original Amount	Annual Payment by Source			Balance 7/1/2014	Maturity
		Ad Valorem	Sales Tax	MA Rates		
CITY OF SAND SPRINGS						
<u>2006 G.O. Bonds (Citywide)</u>	6,360,000	551,945	-	-	2,760,000	Mar. 2021
<u>2012A 2 G.O. Refunding Bonds (Citywide)</u>	1,510,000	290,820	-	-	605,000	Jun. 2017
<u>2012B 2 G.O. Refunding Bonds (Citywide)</u>	1,030,000	165,773	-	-	525,000	Jun. 2018
<u>2014 2 G.O. Bonds (Parks)</u>	2,365,000	183,350	-	-	2,365,000	Mar. 2034
<u>FY12 Fire Engine Pumper Lease</u>	496,626	-	68,959	-	389,879	Jul. 2021
<u>FY15 Emergency Communications Equipment Lea:</u>	647,799	-	92,543	-	647,799	Jul. 2021
<u>FY16 Emergency Communications Equipment Lea:</u>	64,914	-	10,000	-	-	Jul. 2021
TOTAL CITY	\$ 12,474,339	\$ 1,191,888	\$ 171,502	\$ -	\$ 7,292,678	
SAND SPRINGS MUNICIPAL AUTHORITY						
<u>2001 OWRB Loan (Wastewater Treatment \$4,410,806)</u>						
2003A Permanent Note	1,200,000	-	-	62,212	450,006	Sep. 2022
2012 Rfg of 2003B Permanent Note	1,240,000	-	-	143,485	1,010,000	Sep. 2022
2004A Permanent Note	950,806	-	-	49,655	427,863	Mar. 2024
2013 Rfg of 2004B Permanent Note	1,020,000	-	-	130,773	870,000	10/1/2022
<u>2005 OWRB Loan (Wastewater System \$4,564,000)</u>						
2014 Rfg of 2005 Permanent Note	1,521,094	-	-	147,969	1,413,873	Mar. 2026
2014 Rfg of 2006 Permanent Note	1,440,709	-	-	144,930	1,334,137	Mar. 2026
<u>2010 DWSRF (AMR Project)</u>	5,631,709	-	-	156,124	1,896,025	Sep. 2030
<u>2011 Lease/ Purchase (Golf Carts)</u>	146,175	-	-	10,019	9,942	Oct. 2015
<u>Series 2012 MA Utility Revenue Bonds</u>	30,510,000	-	800,000	868,350	29,170,000	Nov. 2042
<u>2015 Lease/ Purchase (Golf Carts)</u>	187,045	-	-	38,161	-	Oct. 2015
TOTAL MUNICIPAL AUTHORITY	\$ 43,847,538	\$ -	\$ 800,000	\$ 1,751,678	\$ 36,581,845	
GRAND TOTAL	\$ 56,321,877	\$ 1,191,888	\$ 971,502	\$ 1,751,678	\$ 43,874,523	

**CITY OF SAND SPRINGS
SINKING FUND
FY 2016 PROPOSED BUDGET**

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED	% CHG
Revenues:					
Advalorem Taxes	\$419,690	\$1,335,530	\$1,335,530	\$1,335,530	0.0%
Interest on Delinquent Taxes	39	20	250	250	1150.0%
Interest Earned	1,909	100	2,100	1,500	1400.0%
Total Revenues	\$421,637	\$1,335,650	\$1,337,880	\$1,337,280	0.1%
Expenditures:					
¹ Principal	\$920,000	\$910,000	\$910,000	\$920,000	1.1%
Interest & Fees	150,838	140,348	140,348	181,888	29.6%
Judgements	-	-	-	-	NA
Total Expenditures	\$1,070,838	\$1,050,348	\$1,050,348	\$1,101,888	4.9%
Excess (deficiency) of revenues over expenditures	\$ (649,200)	\$ 285,302	\$ 287,532	\$ 235,393	-17.5%
Other Financing Sources (Uses):					
Transfers in	\$ -	\$ -	\$ -	\$ -	NA
Transfers out	(1,478)	(100)	(2,100)	(1,500)	1400.0%
Total Other Fin Sources (Uses)	\$ (1,478)	\$ (100)	\$ (2,100)	\$ (1,500)	1400.0%
Net Change in Fund Balance	\$ (650,678)	\$ 285,202	\$ 285,432	\$ 233,893	-18.0%
Restricted	\$ 1,197,906	\$ 546,759	\$ 546,759	\$ 831,940	
Assigned	546	1,016	1,016	1,266	
Beginning Fund Balance	\$ 1,198,452	\$ 547,775	\$ 547,775	\$ 833,206	52.1%
Restricted	\$ 546,759	\$ 831,940	\$ 831,940	\$ 1,065,583	
Assigned	1,016	1,036	1,266	1,516	
Ending Fund Balance	\$ 547,775	\$ 832,976	\$ 833,206	\$ 1,067,099	28.1%
¹ Principal Retirement					
G.O. Bond 2006	\$450,000	\$450,000	\$450,000	\$450,000	0.0%
G.O. Bond 2012 Refunding Series A	300,000	295,000	295,000	285,000	-3.4%
G.O. Bond 2012 Refunding Series B	170,000	165,000	165,000	160,000	-3.0%
G.O. Bond 2014	-	-	-	115,000	NA
Total Principal Retirements	\$920,000	\$910,000	\$910,000	\$1,010,000	11.0%

Section Six

Budget Detail

Capital Projects

- General Short Term Capital Fund
- Municipal Authority Short Term Capital Fund
- Park & Recreation Fund
- Tax Incremental District Fund
- Community Development Block Grant EDIF Fund
- ODOC EECBG Fund
- Capital Improvement Fund
- Street Improvement Fund
- Capital Improvement Water & Wastewater Fund
- Airport Construction Fund
- General Obligation Bond 2002 Fund
- General Obligation Bond 2006 Fund
- General Obligation Bond 2014 Fund
- Vision 2025 Fund
- Stormwater Capital Improvement Fund
- Golf Course Capital Improvement Fund
- Water Meter Replacement Fund

BUDGET DETAIL - CAPITAL PROJECTS

GENERAL SHORT TERM CAPITAL FUND

**CITY OF SAND SPRINGS
GENERAL SHORT-TERM CAPITAL FUND
FY 2016 PROPOSED BUDGET**

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED	% CHG
Revenues:					
E-911 Wireless Fees	\$ 99,214	\$ 80,000	\$ 95,000	\$ 95,000	18.8%
Intergovernmental	15,082	-	-	-	NA
Sports Use Fees	-	20,962	20,962	20,526	-2.1%
Sale of Capital Assets	-	-	22,118	-	NA
Interest Earned	544	200	450	200	0.0%
Total Revenues	\$ 114,840	\$ 101,162	\$ 138,530	\$ 115,726	14.4%
Expenditures:					
Information Services	\$ 137,950	-	\$ 319	-	NA
Fleet Maintenance	-	-	-	26,000	NA
Parks & Recreation	53,434.00	89,044	89,044	-	-100.0%
Police	127,499	62,666	63,726	123,080	96.4%
Animal Control	26,107	-	-	-	NA
Communications	-	-	-	-	NA
E-911 Wireless Monies	1,208	-	-	-	NA
Emergency Management	-	5,545	5,545	-	-100.0%
E-911 Monies	-	-	-	-	NA
Fire	9,408	7,826	7,826	-	-100.0%
E-911 Monies	-	-	-	-	NA
Street	24,481	125,396	125,396	157,900	25.9%
Public Works	22,538	7,808	7,808	-	-100.0%
Total Expenditures	\$ 402,624	\$ 298,285	\$ 299,664	\$ 306,980	2.9%
Excess (deficiency) of revenues over expenditures	\$ (287,784)	\$ (197,123)	\$ (161,133)	\$ (191,254)	-3.0%
Other Financing Sources (Uses):					
Transfers In	\$ 333,383	\$ 175,192	\$ 175,192	\$ 222,180	26.8%
Transfers Out	(58,710)	(58,710)	(58,710)	(95,000)	61.8%
Total Other Fin Sources (Uses)	\$ 274,673	\$ 116,482	\$ 116,482	\$ 127,180	9.2%
Net Change in Fund Balance	\$ (13,111)	\$ (80,641)	\$ (44,651)	\$ (64,074)	-20.5%
Beginning Fund Balance	\$ 535,946	\$ 522,835	\$ 522,835	\$ 478,183.83	-8.5%
Ending Fund Balance	\$ 522,835	\$ 442,194	\$ 478,184	\$ 414,110	-6.4%
Assigned:					
E911 Wired	\$ 106,516	\$ 121,716	\$ 121,716	\$ 136,916	12.5%
E911 Wireless	195,701	216,991	231,991	231,991	6.9%
Encumbrances	55,941	-	-	-	NA
Unassigned	164,677	103,487	124,477	45,203	-56.3%
Total Ending Fund Balance	\$ 522,835	\$ 442,194	\$ 478,184	\$ 414,110	-6.4%
Operating Transfers In:					
General Fund- E911	\$ 19,200	\$ 15,200	\$ 15,200	\$ 15,200	0.0%
General Fund	314,183	159,992	159,992	206,980	29.4%
Total Oper Transfers In	\$ 333,383	\$ 175,192	\$ 175,192	\$ 222,180	26.8%
Operating Transfers Out:					
General Fund- E911 Wireless	\$ 58,710	\$ 58,710	\$ 58,710	\$ 95,000	61.8%
Total Oper Transfers Out	\$ 58,710	\$ 58,710	\$ 58,710	\$ 95,000	61.8%
Intergovernmental Revenue Detail:					
INCOG CMAQ Grant - CNG Vehicle/Compn	\$ 15,082	\$ -	\$ -	\$ -	-
Total Intergovernmental Revenue	\$ 15,082	\$ -	\$ -	\$ -	-

BUDGET DETAIL- CAPITAL PROJECTS

GENERAL SHORT TERM CAPITAL FUND

**CITY OF SAND SPRINGS
GENERAL SHORT-TERM CAPITAL FUND
DETAILED REQUEST
FY 2016 PROPOSED BUDGET**

<u>DEPARTMENT</u>	<u>ITEMS</u>	<u>TOTAL REQUEST</u>	<u>METHOD OF FUNDING</u>	
			<u>CASH</u>	<u>NOTE</u>
Fleet Maintenance	1/2 Ton Crew Pickup	\$ 26,000	\$ 26,000	
Police	Police Pursuit Units & Equipment (4)	123,080	123,080	-
Street	Bobtail Dump Truck	63,500	157,900	-
	Spreader	8,400		
	Hotbox Trailer	40,000		
	1T Pickup	35,000		
	Lift for Pickup	11,000		
Total General Fund Capital Outlay		\$ 306,980	\$ 306,980	\$ -

BUDGET DETAIL- CAPITAL PROJECTS

MUNICIPAL AUTHORITY SHORT TERM CAPITAL FUND

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SHORT-TERM CAPITAL FUND
FY 2016 PROPOSED BUDGET**

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED	% CHG
Revenues:					
Interest Earned	\$ 63	\$ 60	\$ 15	\$ 15	-75.0%
Total Revenues	\$ 63	\$ 60	\$ 15	\$ 15	-75.0%
Expenditures:					
Water Maint & Opers	\$ 112,845	\$ 35,000	\$ 35,000	\$ 35,000	0.0%
Water Treatment	-	27,000	27,000	-	-100.0%
Public Works	-	-	-	-	NA
Engineering	-	6,000	6,000	-	-100.0%
Customer Service	450	-	-	-	NA
Safety & Training	-	-	-	-	NA
Wastewater Maint & Opers	35,240	19,700	19,700	69,000	250.3%
Wastewater Treatment	-	-	-	-	NA
Environmental Compliance	5,720	-	-	5,000	NA
Solid Waste Residential	-	245,050	245,050	256,000	4.5%
Solid Waste Commercial	-	6,600	6,600	7,175	8.7%
Stormwater	-	-	-	-	NA
Airport	-	-	-	-	NA
Golf Course	36,215	-	-	-	NA
Total Expenditures	\$ 190,470	\$ 339,350	\$ 339,350	\$ 372,175	9.7%
Excess (deficiency) of revenues over expenditures	\$ (190,407)	\$ (339,290)	\$ (339,335)	\$ (372,160)	9.7%
Other Financing Sources (Uses):					
Transfers In	\$ 179,999	\$ 319,350	\$ 319,350	\$ 372,175	16.5%
Transfers Out	-	-	-	-	NA
Total Other Fin Sources (Uses)	\$ 179,999	\$ 319,350	\$ 319,350	\$ 372,175	16.5%
Net Change in Fund Balance	\$ (10,408)	\$ (19,940)	\$ (19,985)	\$ 15	-100.1%
Assigned:					
M A Water Utility Fund	\$ -	\$ 40,358	\$ 40,358	\$ 20,358.39	-49.6%
M A Wastewater Utility Fund	-	2,040	2,040	2,040	0.0%
Encumbrances	52,980	111	111	-	-100.0%
Unassigned	-	63	63	189	202.1%
Beginning Fund Balance	\$ 52,980	\$ 42,572	\$ 42,572	\$ 22,587.06	-46.9%
Ending Fund Balance	\$ 42,572	\$ 22,632	\$ 22,587	\$ 22,602.06	-0.1%
Assigned:					
M A Water Utility Fund	\$ 40,358	\$ 20,358	\$ 20,358	\$ 20,358	0.0%
M A Wastewater Utility Fund	2,040	2,040	2,040	2,040	0.0%
M A Solid Waste Utility Fund	-	-	-	-	NA
M A Stormwater Utility Fund	-	-	-	-	NA
Encumbrances	111	-	-	-	NA
Unassigned	63	234	189	204	-12.8%
Total Ending Fund Balance	\$ 42,572	\$ 22,632	\$ 22,587	\$ 22,602.06	-0.1%
Operating Transfers In:					
M A Water Utility Fund	\$ 137,000	\$ 48,000	\$ 48,000	\$ 35,000	-27.1%
M A Wastewater Utility Fund	43,000	19,700	19,700	74,000	275.6%
M A Solid Waste Utility Fund	-	251,650	251,650	263,175	4.6%
M A Stormwater Utility Fund	-	-	-	-	NA
Total Oper Transfers In	\$ 179,999	\$ 319,350	\$ 319,350	\$ 372,175	16.5%

BUDGET DETAIL- CAPITAL PROJECTS

MUNICIPAL AUTHORITY SHORT TERM CAPITAL FUND

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SHORT-TERM CAPITAL FUND
DETAILED REQUEST
FY 2016 PROPOSED BUDGET

DEPARTMENT	ITEMS	TOTAL REQUEST	METHOD OF FUNDING	
			CASH	NOTE
Water Maint & Operations			\$ 35,000	\$ -
	Portable Valve Exerciser	\$ 7,000		
	Pickup Bed Cap and Cover	28,000		
Wastewater Maint & Oper			69,000	-
	Trailer Mounted Trash Pump System	35,000		
	3/4 T Pickup	29,000		
	Rodder Hose for Vactor Truck	5,000		
Wastewater Environ Comp			5,000	-
	Spectrophotometer	5,000		
Solid Waste			263,175	-
Residential	(300) Polycarts	21,000		
Residential	Garbage Truck	235,000		
Commerical	(7) 6 Yard Rear Load Dumpsters	7,175		
Total Municipal Authority Capital Outlay		\$ 372,175	\$ 372,175	\$ -

BUDGET DETAIL- CAPITAL PROJECTS

PARK AND RECREATION FUND

**CITY OF SAND SPRINGS
PARK AND RECREATION FUND
FY 2016 PROPOSED BUDGET**

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED	% CHG
Revenues:					
Fees:	\$ 6,950	\$ 7,200	\$ 7,000	\$ 7,000	-2.8%
Interest Earned	506	40	615	500	1150.0%
Total Revenues	\$ 7,456	\$ 7,240	\$ 7,615	\$ 7,500	3.6%
Expenditures:					
Public Improvements	\$ -	\$ -	\$ -	\$ -	NA
Land Purchase	-	-	-	-	NA
Total Expenditures	\$ -	\$ -	\$ -	\$ -	NA
Net Change in Fund Balance	\$ 7,456	\$ 7,240	\$ 7,615	\$ 7,500	3.6%
Assigned	\$ 230,331	\$ 237,788	\$ 237,788	\$ 245,403	3.2%
Unassigned	-	-	-	-	NA
Beginning Fund Balance	\$ 230,331	\$ 237,788	\$ 237,788	\$ 245,403	3.2%
Assigned	\$ 237,788	\$ 245,028	\$ 245,403	\$ 252,903	3.2%
Unassigned	-	-	-	-	NA
Ending Fund Balance	\$ 237,787.50	\$ 245,028	\$ 245,403	\$ 252,903	3.2%

BUDGET DETAIL - SPECIAL REVENUE FUNDS

TAX INCREMENTAL DISTRICT FUND

CITY OF SAND SPRINGS
TAX INCREMENTAL DISTRICT FUND
FY 2016 PROPOSED BUDGET

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED	% CHG
Revenues:					
Interest Earned	\$ -	\$ -	\$ -	\$ -	NA
Total Revenues	\$ -	\$ -	\$ -	\$ -	NA
Expenditures:					
Other Svcs & Fees	\$ 403,293	\$ 750,000	\$ 750,000	\$ 750,000	0.0%
Total Expenditures	\$ 403,293	\$ 750,000	\$ 750,000	\$ 750,000	0.0%
Excess (deficiency) of revenues over expenditures	\$ (403,293)	\$ (750,000)	\$ (750,000)	\$ (750,000)	0.0%
Other Financing Sources (Uses):					
Transfers In- Gen Fund Incremental Tax	\$ 403,293	\$ 750,000	\$ 750,000	\$ 750,000	0.0%
Total Other Fin Sources (Uses)	\$ 403,293	\$ 750,000	\$ 750,000	\$ 750,000	0.0%
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	NA
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	NA
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	NA
Assigned	-	-	-	-	NA
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	NA

**BUDGET DETAIL -
SPECIAL REVENUE FUNDS**

**COMMUNITY DEVELOPMENT BLOCK GRANT
- EDIF FUND**

**CITY OF SAND SPRINGS
CDBG - EDIF FUND
FY 2016 PROPOSED BUDGET**

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2013	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:					
Intergovernmental	\$ 41,983	\$ 131,320	\$ 115,658	\$ 131,320	\$ -
Interest Earned	-	-	-	-	-
Total Revenues	\$ 41,983	\$ 131,320	\$ 115,658	\$ 131,320	\$ -
Expenditures:					
Infrastructure Improvements	\$ 35,707	\$ 131,320	\$ 115,923	\$ 131,320	\$ -
Total Expenditures	\$ 35,707	\$ 131,320	\$ 115,923	\$ 131,320	\$ -
Excess (deficiency) of revenues over expenditures	\$ 6,276	\$ -	\$ (265)	\$ -	\$ -
Other Financing Sources (Uses):					
Transfers In- Cap Impr Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 6,276	\$ -	\$ (265)	\$ -	\$ -
Beginning Fund Balance	\$ 20,038	\$ 26,314	\$ 26,314	\$ 26,314	\$ 26,314
Ending Fund Balance	\$ 26,314	\$ 26,314	\$ 26,050	\$ 26,314	\$ 26,314
Restricted for Improvements	\$ 26,314	\$ 26,314	\$ 26,050	\$ 26,314	\$ -
Unassigned	-	-	-	-	26,314
Total Ending Fund Balance	\$ 26,314	\$ 26,314	\$ 26,050	\$ 26,314	\$ 26,314

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL YEAR-TO-DATE	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Intergovernmental	\$ 1,393,171	\$ 1,261,851	\$ 131,320	\$ 115,658	\$ 1,377,509	\$ -
Transfers from Other Funds	973,842	973,842	-	-	973,842	-
Other	7,951	7,951	-	-	7,951	-
Interest Earned	5,216	5,216	-	-	5,216	-
TOTAL	\$ 2,380,180	\$ 2,248,860	\$ 131,320	\$ 115,658	\$ 2,364,518	\$ -
PROJECTS:						
Projects prior to 2005	\$ 1,504,214	\$ 1,504,214	\$ -	\$ -	\$ 1,504,214	\$ -
Set Aside 2005	150,424	150,424	-	-	150,424	-
Set Aside 2006	140,489	140,489	-	-	140,489	-
Set Aside 2007	114,158	114,158	-	-	114,158	-
Set Aside 2008	94,133	94,133	-	-	94,133	-
Set Aside 2009	96,124	96,124	-	-	96,124	-
Set Aside 2010	102,286	102,286	-	-	102,286	-
Set Aside 2011	77,176	49,458	27,718	32,102	81,560	-
Set Aside 2012	68,247	36,326	31,921	32,339	68,665	-
Set Aside 2013	71,681	-	71,681	51,482	71,681	-
TOTAL	\$ 2,418,932	\$ 2,287,612	\$ 131,320	\$ 115,923	\$ 2,423,734	\$ -

BUDGET DETAIL- CAPITAL PROJECTS

ODOC GRANT- EECBG FUND

CITY OF SAND SPRINGS
ODOC EECBG FUND
FY 2016 PROPOSED BUDGET

	FY2014 ACTUAL 06/30/2014	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2013	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	7	-	-	-	-
Total Revenues	\$ 7	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	\$ 7	\$ -	\$ -	\$ -	\$ -
Other Financing Sources (Uses):					
Transfers In- Cap Impr Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In- General Fund	-	-	-	-	-
Transfers Out- Cap Impr Fund	(21,727)	-	-	(6)	-
Total Other Fin Sources (Uses)	\$ (21,727)	\$ -	\$ -	\$ (6)	\$ -
Net Change in Fund Balance	\$ (21,720)	\$ -	\$ -	\$ (6)	\$ -
Beginning Fund Balance	\$ 21,726	\$ 6	\$ 6	\$ 6	\$ 0
Ending Fund Balance	\$ 6	\$ 6	\$ 6	\$ 0	\$ 0
Restricted- Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	\$ 6	\$ 6	\$ 6	\$ 0	\$ 0
Total Ending Fund Balance	\$ 6	\$ 6	\$ 6	\$ 0	\$ 0

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL YEAR-TO-DATE	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Intergovernmental	\$ 242,610	\$ 242,610	\$ -	\$ -	\$ 242,610	\$ -
Transfers from (to) Other Funds	21,727	21,727	-	-	21,727	-
Other	-	-	-	-	-	-
Interest Earned	35	35	-	7	42	-
TOTAL	\$ 264,372	\$ 264,372	\$ -	\$ 7	\$ 264,379	\$ -
PROJECTS:						
Building Improvements	\$ 263,624	\$ 263,624	\$ -	\$ -	\$ 263,624	\$ -
FY11 State Energy Program	236,664	236,664	-	-	236,664	-
TOTAL	\$ 500,288	\$ 500,288	\$ -	\$ -	\$ 500,288	\$ -

BUDGET DETAIL- CAPITAL PROJECTS

CAPITAL IMPROVEMENT FUND

CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT FUND
FY 2016 PROPOSED BUDGET

	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2015	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 126,000	\$ -	\$ 126,000	\$ -
Other Revenues	-	-	-	-
Interest Earned	100	1,473	1,500	1,500
Total Revenues	\$ 126,100	\$ 1,473	\$ 127,500	\$ 1,500
Expenditures:				
Facilities Management	\$ 416,746	\$ 10,000	\$ 416,746	\$ 26,100
Fleet Maintenance	-	-	-	10,000
Fire	-	-	-	-
Police	-	-	-	-
Emergency Management	4,660	-	4,660	-
Street	20,000	-	20,000	-
Parks & Recreation	217,874	-	217,874	-
Water Maint & Operations	-	-	-	-
Wastewater Maint & Operations	3,800	3,425	3,800	70,800
Golf Course	126,319	2,800	126,319	-
Economic Development	43,849	34,954	43,849	49,880
Public Works	27,000	-	26,625	-
Lake Caretaker	50,000	-	50,000	-
Capital Project Indirect Cost	-	-	-	-
Total Expenditures	\$ 910,248	\$ 51,179	\$ 909,873	\$ 156,780
Excess (deficiency) of revenues over expenditures	\$ (784,148)	\$ (49,706)	\$ (782,373)	\$ (155,280)
Other Fin Sources (Uses):				
Transfers In- MA Wtr Util Fund	\$ 50,000	\$ 37,503	\$ 50,000	\$ 130,800
Transfers In- Street Improvement Fund	60,000	60,000	60,000	-
Transfers In- General Fund	80,000	80,000	80,000	36,100
Total Other Fin Sources (Uses)	\$ 190,000	\$ 177,503	\$ 190,000	\$ 166,900
Net Change in Fund Balance	\$ (594,148)	\$ 127,797	\$ (592,373)	\$ 11,620
Beginning Fund Balance	\$ 662,327	\$ 662,327	\$ 662,327	\$ 69,954
Ending Fund Balance	\$ 68,179	\$ 790,124	\$ 69,954	\$ 81,574
Reserved for Encumbrances	\$ -	\$ 46,322	\$ -	\$ -
Assigned - Designated River City Crossing	47,402	81,177	47,402	47,402
Assigned - Designated Southside Park	10,750	10,750	10,750	10,750
Assigned - Designated for Improvements	10,027	698,197	11,802	23,422
Total Ending Fund Balance	\$ 68,179	\$ 836,446	\$ 69,954	\$ 81,574

BUDGET DETAIL- CAPITAL PROJECTS

CAPITAL IMPROVEMENT FUND

**CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT FUND
FY 2016 PROPOSED BUDGET**

PROJECT DETAIL	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2016 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Intergovernmental	\$ 1,291,945	\$ 1,165,945	\$ 126,000	\$ -	\$ 1,165,945	\$ -
Rents & Royalties	123,750	123,750	-	-	123,750	-
Interest Earned	846,281	846,181	100	1,473	847,654	100
Other Revenues	260,087	260,087	-	-	260,087	-
Land Sale Proceeds	425,719	425,719	-	-	425,719	-
Contributions & Donations	47,525	47,525	-	-	47,525	-
Transfers from Other Funds	9,188,617	8,998,617	190,000	177,503	9,176,120	166,900
Transfers to Other Funds	(2,489,174)	(2,469,174)	-	-	(2,489,174)	-
TOTAL	\$ 9,714,750	\$ 9,398,650	\$ 316,100	\$ 178,976	\$ 9,577,626	\$ 167,000
PROJECTS:						
Shell Creek Lake Prop Improvements	94,475	44,475	50,000	-	44,475	-
Park Master Plan	25,000	25,000	-	-	25,000	-
Public Works Facility Improvements	106,917	99,917	7,000	-	99,917	-
Emergency Weather Sirens	49,999	45,339	4,660	-	45,339	-
SS Rotary Centennial Park	7,525	3,832	3,693	-	3,832	-
Keystone Forest Trail	35,941	35,941	-	-	35,941	-
Radio System Upgr- Phase I	42,253	42,253	-	-	42,253	-
Access Rd Keystone Forest	126,000	-	126,000	-	-	-
Vision 2025	94,484	93,588	896	-	93,588	-
Downtown Tree/ Sidewalk Repl	26,924	6,924	20,000	-	6,924	-
S.S. Lake Spillway Improvements	323,127	277,466	45,661	-	277,466	-
Golf Course Pond Improvements	130,891	30,491	100,400	-	30,491	-
River West (RCC)	116,740	104,781	11,959	4,080	108,861	-
Energy Conservation Fund	38,478	38,232	246	-	38,232	-
O'Reilly Condemnation	959,427	959,427	-	-	959,427	-
Street Barn Bldg Replacement	9,137	9,137	-	-	9,137	-
Civitan Parking Lot Overlay	15,000	15,000	-	-	15,000	-
Ray Brown Parking Overlay	12,000	6,450	5,550	-	6,450	-
Golf Course Gated Entry	15,000	14,081	919	-	14,081	-
Golf Course Cart Path Repairs	5,000	-	5,000	-	-	-
Property Purchase	31,500	-	31,500	-	-	-
Public Works Complex	50,000	50,000	-	-	50,000	-
129th Property- Master Plan	12,200	12,200	-	-	12,200	-
Highway 97 Trail Repairs	55,000	42,389	12,611	-	42,389	-
River City Park Road Repairs	48,000	47,451	549	-	47,451	-
Sand Springs Lake Parking Improvements	48,000	22,190	23,810	-	22,190	-
Sidewalk Master Plan (TSET Grant)	50,000	19,006	30,994	30,874	49,880	49,880
The American	48,500	48,500	-	-	48,500	-
AMR Radio Network Replace	100,000	100,000	-	-	100,000	-
River West Utility Relocation (RCC)	167,345	167,345	-	-	167,345	-
Lincoln Building Roof Replacement	20,000	-	20,000	-	-	-
WW Headworks OH Door Repair	3,800	-	3,800	3,425	3,425	-
Golf Course Pro Shop Improvements	20,000	-	20,000	2,800	2,800	-
Property Purchase	10,000	-	10,000	10,000	10,000	-
River West Trail Improvements	25,000	-	25,000	-	-	-
River West Street Lighting	350,000	-	350,000	-	-	-
WWTP Roof Replacement	-	-	-	-	-	60,000
City Hall Improvements	-	-	-	-	-	10,900
Fleet Remediation	-	-	-	-	-	10,000
Fire Station Kitchen Cabinets	-	-	-	-	-	15,200
Dudley Complex Demolition	-	-	-	-	-	10,800
Fleet Maintenance Facility	13	13	-	-	13	-
Capital Proj Indirect Cost- LC	-	-	-	-	-	-
TOTAL	\$ 3,271,676	\$ 2,381,428	\$ 910,248	\$ 51,179	\$ 2,412,607	\$ 156,780

BUDGET DETAIL- CAPITAL PROJECTS

STREET IMPROVEMENT FUND

CITY OF SAND SPRINGS
STREET IMPROVEMENT FUND
FY 2016 PROPOSED BUDGET

	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2015	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:				
Intergovernmental Rev	\$ 1,750,000	\$ -	\$ 1,750,000	\$ -
Interest Earned	2,290	27,833	30,000	25,000
Total Revenues	\$ 1,752,290	\$ 27,833	\$ 1,780,000	\$ 25,000
Expenditures:				
Public Improvements	\$ 11,946,997	\$ 2,492,990	\$ 11,980,591	\$ 1,596,395
Total Expenditures	\$ 11,946,997	\$ 2,492,990	\$ 11,980,591	\$ 1,596,395
Excess (deficiency) of revenues over expenditures	\$ (10,194,707)	\$ (2,465,158)	\$ (10,200,591)	\$ (1,571,395)
Other Fin Sources (Uses):				
General Fund 1/2 penny sales tax	\$ 1,466,215	\$ 994,206	\$ 1,481,691	\$ 1,542,598
Capital Impr W&WW Fund	400,000	200,000	400,000	-
Stormwater Capital Imp Fund	549,789	274,896	549,789	-
Capital Impr Fund	(60,000)	(60,000)	(60,000)	-
Total Other Fin Sources (Uses)	\$ 2,356,004	\$ 1,409,102	\$ 2,371,480	\$ 1,542,598
Net Change in Fund Balance	\$ (7,838,703)	\$ (1,056,056)	\$ (7,829,111)	\$ (28,797)
Beginning Fund Balance	\$ 7,887,610	\$ 7,887,610	\$ 7,887,610	\$ 58,499.48
Ending Fund Balance	\$ 48,907	\$ 6,831,554	\$ 58,499	\$ 29,702
Assigned - Designated for Improvements	\$ 48,907	\$ 6,831,554	\$ 58,499	\$ 29,702
Total Ending Fund Balance	\$ 48,907	\$ 6,831,554	\$ 58,499	\$ 29,702

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Transfers In- Sales Tax	\$ 9,350,287	\$ 7,884,072	\$ 1,466,215	\$ 994,206	\$ 8,878,278	\$ 1,542,598
Transfers In- Other Funds	1,099,789	150,000	949,789	474,896	624,896	-
Intergovernmental Revenue*	2,215,455	465,455	1,750,000	-	465,455	-
Contributions & Donations	6,600	6,600	-	-	6,600	-
Interest Earned	191,840	189,550	2,290	27,833	217,383	25,000
Other Revenues	150,000	150,000	-	-	150,000	-
Transfers to Other Funds	(60,000)	-	(60,000)	(60,000)	(60,000)	-
TOTAL	\$ 12,953,971	\$ 8,845,677	\$ 4,108,294	\$ 1,438,934	\$ 10,282,611	\$ 1,567,598
* See detail on following page						
PROJECTS:						
Main Street Improv (\$6.2M est)	7,683,329	582,855	7,100,474	-	582,855	-
Airport Access Road (\$5M est)	500,000	-	500,000	-	-	-
Highway 97 Widening	411,758	90,668	321,090	-	90,668	-
113th W Ave Widening- Phase 1	305,271	262,029	43,242	-	262,029	447,055
Roadway Striping	231,567	212,906	18,661	-	212,906	6,340
School Crosswalk Striping	20,813	10,813	10,000	-	10,813	-
2012 Street Overlays	387,831	387,831	-	-	387,831	-
Park Road Trail (est \$794k)	198,680	-	198,680	-	-	-
Project Design Assistance	22,083	12,084	9,999	-	12,084	-
Charles Page Blvd Improvements	80,513	80,513	-	-	80,513	-
113th W Ave Widening- Phase 2	407,743	42,845	364,898	-	42,845	10,000
113th W Ave Widening- Phase 3	125,000	82,141	42,859	-	82,141	55,000
2014 Street Overlays	430,000	-	430,000	396,406	396,406	-
Traffic Signal Upgrades (41st & Hwy)	60,000	2,695	57,305	3,911	6,606	103,000
Wekiwa Rd Blossom Day Care	116,700	116,700	-	-	116,700	-
River West Street Construction	2,749,789	-	2,749,789	2,092,674	2,092,674	-
Bridge Rehabilitation	100,000	-	100,000	-	-	50,000
2016 Street Overlays	-	-	-	-	-	765,000
Pavement Rehab	-	-	-	-	-	60,000
41st Street Improvements	-	-	-	-	-	100,000
Cap Proj Indirect Cost Alloc	201,373	201,373	-	-	201,373	-
TOTAL	\$ 14,032,451	\$ 2,085,454	\$ 11,946,997	\$ 2,492,990	\$ 4,578,444	\$ 1,596,395

BUDGET DETAIL- CAPITAL PROJECTS

STREET IMPROVEMENT FUND

CITY OF SAND SPRINGS
STREET IMPROVEMENT FUND
FY 2016 PROPOSED BUDGET

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET FY2015	ACTUAL YEAR-TO-DATE	ACTUAL LIFE TO DATE	REMAINING APPROPR
Intergovernmental Revenue	1,450,000	-	1,450,000	1,450,000	-	1,450,000
Main Street Improvements	300,000	-	300,000	300,000	-	300,000
Airport Access Road	1,750,000	-	1,750,000	1,750,000	-	1,750,000

BUDGET DETAIL- CAPITAL PROJECTS

CAPITAL IMPROVEMENT WATER AND WASTEWATER FUND

CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT WATER AND WASTEWATER FUND
FY 2016 PROPOSED BUDGET

	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2015	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Water Taps	90,000	46,450	90,000	70,000
Interest Earned	5,954	6,513	7,000	6,000
Total Revenues	\$ 95,954	\$ 52,963	\$ 97,000	\$ 76,000
Expenditures:				
Water Distribution	\$ 14,875,736	\$ 6,086,111	\$ 14,871,105	\$ 1,556,997
Water Treatment	272,875	-	205,371	60,000
Wastewater Distribution	18,029,735	1,309,840	18,016,959	434,712
Wastewater Treatment	578,250	9,171	578,250	380,000
Total Expenditures	\$ 33,756,596	\$ 7,405,122	\$ 33,671,685	\$ 2,431,709
Excess (deficiency) of revenues over expenditures	\$ (33,660,642)	\$ (7,352,159)	\$ (33,574,685)	\$ (2,355,709)
Other Fin Sources (Uses):				
Transfers In- MA Wtr Util Fund - 1 Penny Sales Tax	\$ 24,505,610	\$ 8,160,311	\$ 24,505,610	\$ -
Transfers In- MA Wtr Util Fund - 1 Penny Sales Tax	1,228,476	1,228,476	1,228,476	3,085,195
Transfers Out- Street Util Fund	(400,000)	(200,000)	(400,000)	-
Transfers Out- MA Wtr Util Fund (Debt Service)	(800,000)	(533,334)	(800,000)	(800,000)
Total Other Fin Sources (Uses)	\$ 24,534,086	\$ 8,655,453	\$ 24,534,086	\$ 2,285,195
Net Change In Fund Balance	\$ (9,126,556)	\$ 1,303,294	\$ (9,040,599)	\$ (70,514)
Beginning Fund Balance	\$ 9,459,938	\$ 9,459,938	\$ 9,459,938	\$ 419,339
Ending Fund Balance	\$ 333,382	\$ 10,763,232	\$ 419,339	\$ 348,825
Assigned - Designated for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	333,382	10,763,232	419,339	348,825
Total Ending Fund Balance	\$ 333,382	\$ 10,763,232	\$ 419,339	\$ 348,825

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES (USES):						
Intergovernmental	\$ 600,896	\$ 600,896	\$ -	\$ -	\$ 600,896	\$ -
Water/ Sewer Taps	3,588,854	3,498,854	90,000	46,450	3,545,304	70,000
Interest Earned	2,401,945	2,395,991	5,954	6,513	2,402,504	6,000
Other Revenues	257,594	257,594	-	-	257,594	-
Transfers from Other Funds	84,889,789	59,155,703	25,734,086	9,388,787	68,544,490	3,085,195
Transfers to Other Funds	(19,719,834)	(18,519,834)	(1,200,000)	(733,334)	(19,253,168)	(800,000)
TOTAL	\$ 72,019,243	\$ 47,389,203	\$ 24,630,040	\$ 8,708,416	\$ 56,097,619	\$ 2,361,195
Expenditures:						
Projects prior to FY2009	\$ 32,752,311	\$ 32,752,311	\$ -	\$ -	\$ 32,752,311	\$ -
San Swr Lift Station Rehabilitation	613,119	491,852	121,267	11,095	502,947	20,076
N Wtr Sys Press Zone Study	55,440	55,255	185	-	55,255	-
SRWCS Rep Pump P201	35,000	30,554	4,446	-	30,554	-
Water Pump Stations Rehabilitation	273,959	218,322	55,637	6,854	225,176	65,000
Sewer Basin Mapping	10,470	6,050	4,420	-	6,050	-
2" Water Line Replacements	1,018,952	797,289	221,663	38,161	835,450	15,000
Water Distribution Flow Meters (8 units)	152,303	143,501	8,802	-	143,501	100,000
Shell Lake Dam Improvements	473,770	353,341	120,429	20,484	373,825	40,000
Hwy. 97 12" WL	244,643	87,845	156,798	-	87,845	-
Chlorine Residual Improvements	142,301	141,520	781	-	141,520	100,000
Sanitary Sewer Line Replacements	1,896,671	1,276,012	620,659	256,915	1,532,927	400,000
WTP Influent Valve Rehab	50,000	-	50,000	-	-	-
Blending Vault Improv (chem feed & poly)	103,911	6,011	97,900	-	6,011	-
WTP Chlorine Crane	19,999	2,495	17,504	-	2,495	-
Shell Lake Dam Rehab Study	25,000	-	25,000	-	-	-
Lift Station Improvements- Consent Order	350,822	342,466	8,356	-	342,466	-
WTP Chlorine Containment (design only)	50,000	-	50,000	-	-	-
RWD # 1 System Improvements	235,309	235,309	-	-	235,309	-
Lagoon Rehab	20,000	-	20,000	-	-	-
WTP Ferric Tank Improvements	50,000	-	50,000	-	-	-
(continued on facing page)						

BUDGET DETAIL- CAPITAL PROJECTS

CAPITAL IMPROVEMENT WATER AND WASTEWATER FUND

CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT WATER AND WASTEWATER FUND
FY 2016 PROPOSED BUDGET

	BUDGET	ACTUAL	BUDGET	ACTUAL		FY2016
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	BUDGET REQUESTED
Sewer Lift Station Generator Improvements	50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
AMR Equipment for New Water Taps	25,000	6,788	18,212	17,494	24,282	34,822
Meters for New Water Taps	54,988	28,625	28,373	22,938	49,563	52,175
WTP Improvements	163,310	57,939	105,371	-	57,939	50,000
WWTP Improvements	297,357	119,107	178,250	9,171	128,278	190,000
Meter Vault Improvements	100,000	12,471	87,529	-	12,471	-
Emergency Repairs	200,000	-	200,000	-	-	-
10th St Sewer Relocation (Hickory)	118,358	118,358	-	-	118,358	-
SCADA Upgrades (Water & Wastewater)	175,000	41,400	133,600	95,476	138,876	-
73rd W Ave Water Line	500,000	-	500,000	-	-	-
SRWCS One-Way Tank	50,000	-	50,000	-	-	-
WWTP Mechanical System Upgrades	50,000	-	50,000	31,755	31,755	-
209th Water BPS Improvement	824,999	59,782	765,217	369,802	429,584	-
River West W&WW Construction	-	-	-	-	-	-
McKinley Tanks (.5mg tank)	1,000,000	-	1,000,000	-	-	-
WWTP Construction	400,000	-	400,000	-	-	-
WWTP Belt Filter Press Upgrade	-	-	-	-	-	190,000
South Side Water Control Valve	-	-	-	-	-	150,000
WTP Backwash Improvements (800k)	-	-	-	-	-	10,000
Shell Lake RWCS	-	-	-	-	-	150,000
Water Distribution - 137th Water Line	1,552,837	1,386,502	166,335	700	1,387,202	-
Wastewater Collection	454,748	414,748	40,000	14,636	429,384	14,636
Fire Hydrant Replacement	446,681	382,218	64,463	29,749	411,967	50,000
Spring Lake Campus (Rev Bond)	8,868,032	570,656	8,295,376	3,368,279	3,938,935	-
41st Street Water Tower (Rev Bond)	3,000,000	840,036	2,159,964	1,806,616	2,646,651	-
WWTP Improvements (Rev Bond)	18,132,726	1,017,693	17,115,033	995,438	2,013,131	-
Wtr Tanks Inspec/Rehab	1,859,387	1,144,361	715,026	309,560	1,453,921	800,000
Cap Project Indirect Cost- Water	113,020	113,020	-	-	113,020	-
Cap Project Indirect Cost- Wastewater	130,034	130,034	-	-	130,034	-
Total Expenditures	\$ 77,138,467	\$ 43,381,870.95	\$ 33,756,596	\$ 7,405,122	\$ 50,786,993	\$ 2,431,709

BUDGET DETAIL- CAPITAL PROJECTS

AIRPORT CONSTRUCTION FUND

CITY OF SAND SPRINGS
AIRPORT CONSTRUCTION FUND
FY 2016 PROPOSED BUDGET

	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2015	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 70,618	\$ 46,494	\$ 70,618	\$ -
Interest Earned	100	7	8	5
Total Revenues	\$ 70,718	\$ 46,501	\$ 70,626	\$ 5
Expenditures:				
Airport Improvements	\$ 153,760	\$ 50,582	\$ 153,760	\$ 3,120
Total Expenditures	\$ 153,760	\$ 50,582	\$ 153,760	\$ 3,120
Excess (deficiency) of revenues over expenditures	\$ (83,042)	\$ (4,081)	\$ (83,134)	\$ (3,115)
Other Financing Sources (Uses):				
Transfers In- MA Wtr Utility Fund	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Total Other Fin Sources (Uses)	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Net Change In Fund Balance	\$ (76,042)	\$ 2,919	\$ (76,134)	\$ (3,115)
Beginning Fund Balance	\$ 89,766	\$ 89,766	\$ 89,766	\$ 13,632
Ending Fund Balance	\$ 13,724	\$ 92,684	\$ 13,632	\$ 10,517
Assigned - Designated for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	\$ 13,724	\$ 92,684	\$ 13,631.83	\$ 10,517
Total Ending Fund Balance	\$ 13,724	\$ 92,684	\$ 13,631.83	\$ 10,517

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Intergovernmental	\$ 6,840,715	\$ 6,770,097	\$ 70,618	\$ 46,494	\$ 6,816,591	\$ -
Interest Earned	99,425	99,325	100	7	99,331	5
Other Revenue	5,312	5,312	-	-	5,312	-
Transfers from Other Funds	2,483,384	2,476,384	7,000	7,000	2,483,384	-
Transfers to Other Funds	(104,000)	(104,000)	-	-	(104,000)	-
TOTAL	\$ 9,324,836	\$ 9,247,118	\$ 77,718	\$ 53,501	\$ 9,300,618	\$ 5
PROJECTS:						
Project prior to FY2008	\$ 6,755,618	\$ 6,755,618	\$ -	\$ -	\$ 6,755,618	\$ -
Reconstr Taxiway Lighting- FAA	598,655	598,655	-	-	598,655	-
Update DBE Plan-FAA	5,999	5,999	-	-	5,999	-
Nested T-Hangars	36,469	36,469	-	-	36,469	-
Northwest Apron Fire Suppr	625,351	625,351	-	-	625,351	-
Access Gate Improvements	12,698	12,698	-	-	12,698	-
Fuel Dispensing Upgrade	36,313	36,313	-	-	36,313	-
RW35 Approach Impr (95/2.5/2.5)	261,845	261,845	-	-	261,845	-
Restripe RW & East Taxiway	5,827	5,827	-	-	5,827	-
Terminal Bldg Remodel (50/50)	88,691	48,691	40,000	-	48,691	-
Rehab Txwys- Design	143,150	143,150	-	-	143,150	-
Rehab Txwys- Construction	3,625,052	3,625,052	-	-	3,625,052	-
Rehab Txwys- Utility Relocations	-	-	-	-	-	-
Outdoor Improvements	16,500	-	16,500	-	-	-
ODALS - Omni Dir Lighting	99,080	8,820	90,260	50,582	59,402	3,120
Regional Detention NW Apron (225K)	5,000	-	5,000	-	-	-
Signage Improvements	3,990	1,990	2,000	-	1,990	-
TOTAL	\$ 12,320,238	\$ 12,166,478	\$ 153,760	\$ 50,582	\$ 12,217,060	\$ 3,120

BUDGET DETAIL- CAPITAL PROJECTS

GENERAL OBLIGATION BOND 2002 FUND

CITY OF SAND SPRINGS
GENERAL OBLIGATION BOND 2002 FUND
FY 2016 PROPOSED BUDGET

	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2015	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Public Safety	\$ 1,243	\$ -	\$ 1,260	\$ -
Public Works	-	-	-	-
Culture & Recreation	-	-	-	-
Total Expenditures	\$ 1,243	\$ -	\$ 1,260	\$ -
Excess (deficiency) of revenues over expenditures	\$ (1,243)	\$ -	\$ (1,260)	\$ -
Other Financing Sources (Uses):				
Transfers Out-Street Imp Fund	\$ -	\$ -	\$ -	\$ -
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change In Fund Balance	\$ (1,243)	\$ -	\$ (1,260)	\$ -
Beginning Fund Balance	\$ 1,260	\$ 1,260	\$ 1,260	\$ -
Ending Fund Balance	\$ 17	\$ 1,260	\$ -	\$ -
Total Ending Fund Balance	\$ 17	\$ 1,260	\$ -	\$ -

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Bond Proceeds	\$ 6,190,000	\$ 6,190,000	\$ -	\$ -	\$ 6,190,000	\$ -
Intergovernmental	1,747,888	1,747,888	-	-	1,747,888	-
Transfers from Other Funds	265,000	265,000	-	-	265,000	-
Contributions	39,300	39,300	-	-	39,300	-
Interest Earned	436,136	436,136	-	-	436,136	-
Transfers to Other Funds	521,624	521,624	-	-	521,624	-
TOTAL	\$ 9,199,948	\$ 9,199,948	\$ -	\$ -	\$ 9,199,948	\$ -
PROJECTS:						
Finance						
Legal & Administration	\$ 151,258	\$ 151,258	\$ -	\$ -	\$ 151,258	\$ -
Public Safety						
Early Warning Sirens	320,001	320,001	-	-	320,001	-
Radios & Data Systems	622,240	620,997	1,243	-	620,997	-
First Responder Vehicle	272,314	272,314	-	-	272,314	-
Fire Engine Pumping App	301,285	301,285	-	-	301,285	-
Flood Mitigation	2,252,448	2,252,448	-	-	2,252,448	-
Fire Rescue Equipment	26,310	26,310	-	-	26,310	-
Public Works						
Street Resurfacing	737,509	737,509	-	-	737,509	-
Master Drainage Plan	300,000	300,000	-	-	300,000	-
Street Reconstruction	947,893	947,893	-	-	947,893	-
Cap Project Indirect Cost	-	-	-	-	-	-
Culture & Recreation						
City-wide Park Improvements	911,582	911,582	-	-	911,582	-
Park Land Acquisition	301,200	301,200	-	-	301,200	-
G.C. Irrigation Supply Line	411,037	411,037	-	-	411,037	-
Museum Improvements	482,799	482,799	-	-	482,799	-
Page Park Tennis Courts	121,833	121,833	-	-	121,833	-
TOTAL	\$ 8,159,709	\$ 8,158,466	\$ 1,243	\$ -	\$ 8,158,466	\$ -

BUDGET DETAIL- CAPITAL PROJECTS

GENERAL OBLIGATION BOND 2006 FUND

**CITY OF SAND SPRINGS
GENERAL OBLIGATION BOND 2006 FUND
FY 2016 PROPOSED BUDGET**

	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2015	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 25	\$ 7	\$ 10	\$ 10
Total Revenues	\$ 25	\$ 7	\$ 10	\$ 10
Expenditures:				
Public Safety	\$ 33,256	\$ 3,740	\$ 33,256	\$ -
Public Works	-	-	-	-
Parks & Recreation	31,877	27,541	31,877	-
Total Expenditures	\$ 65,133	\$ 31,281	\$ 65,133	\$ -
Excess (deficiency) of revenues over expenditures:	\$ (65,108)	\$ (31,274)	\$ (65,123)	\$ 10
Other Financing Sources (Uses):				
Transfers In- General Fund	\$ -	\$ -	\$ -	\$ -
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (65,108)	\$ (31,274)	\$ (65,123)	\$ 10
Beginning Fund Balance	\$ 98,965	\$ 98,965	\$ 98,965	\$ 33,842
Ending Fund Balance	\$ 33,857	\$ 67,690	\$ 33,842	\$ 33,852
Restricted Public Safety # 1	\$ 30,777	\$ 30,777	\$ 30,777	\$ -
Restricted Streets & Drain # 2	-	-	-	-
Restricted Comm Cntr Prop # 5	5,982	5,982	5,982	-
Restricted Arbitrage Rebate Liab	34,032	34,032	34,032	34,032
Assigned to Encumbrances	28,174	28,174	28,174	-
Assigned to Improvements	-	-	-	-
Beginning Fund Balance	\$ 98,965	\$ 98,965	\$ 98,965	\$ 33,842
Ending Fund Balance	\$ 33,857	\$ 67,690	\$ 33,842	\$ 33,852
Restricted Public Safety # 1	\$ -	\$ 29,516	\$ -	\$ -
Restricted Streets & Drain # 2	-	-	-	-
Restricted Comm Cntr Prop # 5	-	-	-	-
Restricted Arbitrage Rebate Liab	34,032	34,032	33,842	-
Assigned to Encumbrances	-	2,688	-	-
Assigned to Improvements	(175)	4,143	-	33,852
Total Ending Fund Balance	\$ 33,857	\$ 70,378	\$ 33,842	\$ 33,852

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Bond Proceeds	\$ 6,360,000	\$ 6,360,000	\$ -	\$ -	\$ 6,360,000	\$ -
Transfers from Other Funds	708,926	708,926	-	-	708,926	-
Interest Earned	646,158	646,133	25	7	646,140	10
Transfers to Other Funds	(260,000)	(260,000)	-	-	(260,000)	-
TOTAL	\$ 7,455,084	\$ 7,455,059	\$ 25	\$ 7	\$ 7,455,066	\$ 10
PROJECTS:						
Finance						
Legal & Administration	\$ 196,455	\$ 196,455	\$ -	\$ -	\$ 196,455	\$ -
Public Safety						
Fire Station Land Acquisition	179,999	146,743	33,256	3,740	150,483	-
Quick Response Pumper Trucks	70,000	70,000	-	-	70,000	-
Public Works						
Street Overlays- Phase II	1,397,749	1,397,749	-	-	1,397,749	-
Main St/ Broadway St Improvmt	420,845	420,845	-	-	420,845	-
Street Vehicles & Equipment	346,632	346,632	-	-	346,632	-
Cap Proj Indirect Cost Alloc	-	-	-	-	-	-
Parks & Recreation						
Community Center Parking Lot Exp	4,694,061	4,662,184	31,877	27,541	4,689,725	-
TOTAL	\$ 7,305,740	\$ 7,240,607	\$ 65,133	\$ 31,281	\$ 7,271,889	\$ -

BUDGET DETAIL- CAPITAL PROJECTS

GENERAL OBLIGATION BOND 2014 FUND

CITY OF SAND SPRINGS
GENERAL OBLIGATION BOND 2014 FUND
FY 2016 PROPOSED BUDGET

	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2015	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ 2,365,000	\$ -
Interest Earned	5,000	-	200	150
Total Revenues	\$ 5,000	\$ -	\$ 2,365,200	\$ 150
Expenditures:				
Finance	\$ 3,093	\$ -	\$ 3,093	\$ -
Parks & Recreation	2,243,792	215,723	2,243,792	-
Total Expenditures	\$ 2,246,885	\$ 215,723	\$ 2,246,885	\$ -
Excess (deficiency) of revenues over expenditures	\$ (2,241,885)	\$ (215,723)	\$ 118,315	\$ 150
Other Financing Sources (Uses):				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (2,241,885)	\$ (215,723)	\$ 118,315	\$ 150
Restricted Culture & Recreation	\$ 2,118,471	\$ 10,000	\$ 2,118,471	\$ -
Restricted Finance	3,093	-	3,093	-
Assigned to Encumbrances	125,323	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	2,241	-	2,241	-
Beginning Fund Balance	\$ 2,249,127	\$ 10,000	\$ 2,123,805	\$ 2,441
Ending Fund Balance	\$ 7,242	\$ (205,723)	\$ 2,242,120	\$ 2,591
Restricted Culture & Recreation	\$ -	\$ 2,028,069	\$ -	\$ -
Restricted Finance	-	3,093	-	-
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	7,241	2,241	2,441	3,441
Total Ending Fund Balance	\$ 7,241	\$ 2,033,403	\$ 2,441	\$ 3,441

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Bond Proceeds	\$ 2,367,241	\$ 2,367,241	\$ -	\$ -	\$ 2,367,241	\$ -
Transfers from Other Funds	-	-	-	-	-	-
Interest Earned	5,000	-	5,000	-	-	1,000
Transfers to Other Funds	-	-	-	-	-	-
TOTAL	\$ 2,372,241	\$ 2,367,241	\$ 5,000	\$ -	\$ 2,367,241	\$ 1,000
PROJECTS:						
Finance						
Legal & Administration	\$ 79,874	\$ 76,781	\$ 3,093	\$ -	\$ 76,781	\$ -
Parks & Recreation						
Park Improvements	1,835,819	32,813	1,803,006	139,662	172,475	-
Golf Course Improvements	72,469	-	72,469	51,522	51,522	-
Museum Improvements	328,525	-	328,525	21,379	21,379	-
Keystone Ancient Forest Improve	48,312	8,520	39,792	3,160	11,680	-
TOTAL	\$ 2,364,999	\$ 118,114	\$ 2,246,885	\$ 215,723	\$ 333,837	\$ -

BUDGET DETAIL- CAPITAL PROJECTS

STORMWATER CAPITAL IMPROVEMENT FUND

CITY OF SAND SPRINGS
STORMWATER CAPITAL IMPROVEMENT FUND
FY 2016 PROPOSED BUDGET

	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2015	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 1,500	\$ 5,061	\$ 6,000	\$ 5,000
Other	-	-	-	-
Total Revenues	\$ 1,500	\$ 5,061	\$ 6,000	\$ 5,000
Expenditures:				
Stormwater	\$ 3,308,056	\$ 4,200	\$ 3,285,849	\$ 1,053,351
Total Expenditures	\$ 3,308,056	\$ 4,200	\$ 3,285,849	\$ 1,053,351
Excess (deficiency) of revenues over expenditures	\$ (3,306,556)	\$ 861	\$ (3,279,849)	\$ (1,048,351)
Other Financing Sources (Uses):				
Transfers In- MA Stormwater Util	\$ 700,000	\$ 466,664	\$ 700,000	\$ 1,000,000
Transfers out - Street Impr Fund	\$ (549,789)	\$ (274,896)	\$ (549,789)	\$ -
Total Other Fin Source (Uses)	\$ 150,211	\$ 191,768	\$ 150,211	\$ 1,000,000
Net Change in Fund Balance	\$ (3,156,345)	\$ 192,629	\$ (3,129,638)	\$ (48,351)
Beginning Fund Balance	\$ 3,203,711	\$ 3,203,711	\$ 3,203,711	\$ 74,073.21
Ending Fund Balance	\$ 47,366	\$ 3,396,340	\$ 74,073	\$ 25,722
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	\$ 47,366	\$ 3,396,340	\$ 74,073	\$ 25,722
Total Ending Fund Balance	\$ 47,366	\$ 3,396,340	\$ 74,073	\$ 25,722

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 70,028	\$ 68,528	\$ 1,500	\$ 5,061	\$ 73,589	\$ 5,000
Transfers from Other Funds	2,903,000	2,203,000	700,000	466,664	2,669,664	1,000,000
Transfers to Other Funds	(549,789)	-	(549,789)	(274,896)	(274,896)	-
TOTAL	\$ 2,423,239	\$ 2,271,528	\$ 151,711	\$ 196,829	\$ 2,468,357	\$ 1,005,000
PROJECTS:						
Master Drainage Plan Phase II	\$ 300,779	\$ 300,779	\$ -	\$ -	\$ 300,779	\$ -
Misc. Drainage Improvements	43,678	17,029	26,649	-	17,029	3,351
Automated Rain Gauge STAR	1,530	1,530	-	-	1,530	-
Automated Stream Gauge	13,130	13,130	-	-	13,130	-
10th St Culvert Replacement	21,855	21,855	-	-	21,855	-
Ray Brown Park Det Improv	350,005	350,005	-	-	350,005	-
81st & Park Rd Drainage Impr	-	-	-	-	-	-
Stormwater Utility Map Updates	5,000	5,000	-	-	5,000	-
Main St Drainage Impr (\$2.9m)	2,395,000	-	2,395,000	-	-	-
Pecan-Woodland Drainage	19,500	19,500	-	-	19,500	-
Flood Mapping Updates (CRS)	5,178	5,178	-	-	5,178	-
Parkway Crossing 48" SSOR	23,710	23,710	-	-	23,710	-
Impervious Surface Map Updates	11,971	6,951	5,020	4,200	11,151	-
Pecan-Woodland East Diversion (\$1.-	500,000	-	500,000	-	-	900,000
Meadow Valley Flood Acquisitions	200,000	-	200,000	-	-	150,000
East 14th Stormwater System Repair	47,999	30,932	17,067	-	30,932	-
River West Drainage Construction	211	211	-	-	211	-
Ray Brown Park Det Extension	30,000	25,680	4,320	-	25,680	-
Levee District #12 Phase 2 Assessme	160,000	-	160,000	-	-	-
Indirect Costs	79,430	79,430	-	-	79,430	-
TOTAL	\$ 4,208,975	\$ 900,919	\$ 3,308,056	\$ 4,200	\$ 905,119	\$ 1,053,351

BUDGET DETAIL- CAPITAL PROJECTS

VISION 2025 FUND

CITY OF SAND SPRINGS
VISION 2025 FUND
FY 2016 PROPOSED BUDGET

	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2015	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED		
Revenues:						
Interest Earned	\$ -	\$ -	\$ -	\$ -		
Total Revenues	\$ -	\$ -	\$ -	\$ -		
Expenditures:						
Parks & Recreation	\$ 4,398,333	\$ -	\$ 4,398,333	\$ -		
Total Expenditures	\$ 4,398,333	\$ -	\$ 4,398,333	\$ -		
Excess (deficiency) of revenues over expenditures	\$ (4,398,333)	\$ -	\$ (4,398,333)	\$ -		
Other Financing Sources (Uses):						
Transfers In	\$ -	\$ -	\$ -	\$ -		
Transfers Out	-	-	-	-		
Contributed Capital	4,398,333	-	4,398,333	-		
Total Other Fin Sources (Uses)	\$ 4,398,333	\$ -	\$ 4,398,333	\$ -		
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -		
Restricted Culture & Recreation	\$ -	\$ 8,796,666	\$ -	\$ -		
Unassigned, designated for Improvements	-	-	-	-		
Unassigned, undesignated	-	-	-	-		
Beginning Fund Balance	\$ -	\$ 8,796,666	\$ -	\$ -		
Ending Fund Balance	\$ -	\$ 8,796,666	\$ -	\$ -		
Restricted Culture & Recreation	\$ -	\$ 4,398,333	\$ -	\$ -		
Unassigned, designated for Improvements	-	-	-	-		
Unassigned, undesignated	-	-	-	-		
Total Ending Fund Balance	\$ -	\$ 4,398,333	\$ -	\$ -		
	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers from Other Funds	-	-	-	-	-	-
Interest Earned	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-
Contributed Capital	4,398,333	-	4,398,333	-	-	-
TOTAL	\$ 4,398,333	\$ -	\$ 4,398,333	\$ -	\$ -	\$ -
PROJECTS:						
Parks & Recreation						
Economic Development	292,075	-	292,075	-	-	-
Event Facilities	1,595,239	-	1,595,239	-	-	-
Community Enrichment	2,511,019	-	2,511,019	-	-	-
TOTAL	\$ 4,398,333	\$ -	\$ 4,398,333	\$ -	\$ -	\$ -

BUDGET DETAIL- CAPITAL PROJECTS

GOLF COURSE CAPITAL IMPROVEMENT FUND

**CITY OF SAND SPRINGS
GOLF COURSE CAPITAL IMPROVEMENT FUND
FY 2016 PROPOSED BUDGET**

	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2015	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 15	\$ 5	\$ 10	\$ 10
Total Revenues	\$ 15	\$ 5	\$ 10	\$ 10
Expenditures:				
Golf Course Improvements	\$ 75,636	\$ 18,560	\$ 75,636	\$ 25,000
Total Expenditures	\$ 75,636	\$ 18,560	\$ 75,636	\$ 25,000
Excess (deficiency) of revenues over expenditures	\$ (75,621)	\$ (18,555)	\$ (75,626)	\$ (24,990)
Other Financing Sources (Uses):				
Transfers In- MA Golf Course Fund	\$ 24,300	\$ 15,184	\$ 25,000	\$ 25,500
Total Other Fin Sources (Uses)	\$ 24,300	\$ 15,184	\$ 25,000	\$ 25,500
Net Change in Fund Balance	\$ (51,321)	\$ (3,371)	\$ (50,626)	\$ 510
Beginning Fund Balance	\$ 51,321	\$ 51,321	\$ 51,321	\$ 695
Ending Fund Balance	\$ 0	\$ 47,950	\$ 695	\$ 1,205
Total Ending Fund Balance	\$ 0	\$ 47,950	\$ 695	\$ 1,205

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 71	\$ 56	\$ 15	\$ 5	\$ 61	\$ 10
Transfers from Other Funds	112,251	87,951	24,300	15,184	103,135	25,500
TOTAL	\$ 112,322	\$ 88,007	\$ 24,315	\$ 15,189	\$ 103,196	\$ 25,510
PROJECTS:						
Golf Course Improvements	\$ 137,909	\$ 62,273	\$ 75,636	\$ 18,560	\$ 80,833	\$ 25,000
TOTAL	\$ 137,909	\$ 62,273	\$ 75,636	\$ 18,560	\$ 80,833	\$ 25,000

BUDGET DETAIL- CAPITAL PROJECTS

MUNICIPAL AUTHORITY WATER METER REPLACEMENT FUND

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
WATER METER REPLACEMENT FUND
FY 2016 PROPOSED BUDGET**

	FY2015 BUDGET (as amended)	FY2015 ACTUAL 03/31/2015	FY2015 PROJECTED 06/30/2015	FY2016 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ -	\$ 378	\$ 400	\$ 400
Other	-	-	-	-
Total Revenues	\$ -	\$ 378	\$ 400	\$ 400
Expenses:				
Water	\$ 400,000	\$ -	\$ 400,000	\$ 401,000
Total Expenses	\$ 400,000	\$ -	\$ 400,000	\$ 401,000
Net Income(Loss) Before Transfers	\$ (400,000)	\$ 378	\$ (399,600)	\$ (400,600)
Other Financing Sources (Uses):				
Transfers In- MA Water Util Fund	\$ 200,000	\$ 133,336	\$ 200,000	\$ 200,000
Total Other Fin Sources (Uses)	\$ 200,000	\$ 133,336	\$ 200,000	\$ 200,000
Change in Net Assets	\$ (200,000)	\$ 133,714	\$ (199,600)	\$ (200,600)
Beginning Net Assets	\$ 400,951	\$ 400,951	\$ 400,951	\$ 201,351
Ending Net Assets	\$ 200,951	\$ 534,666	\$ 201,351	\$ 751
Assigned - Designated for Improvements	\$ 200,951	\$ 534,666	\$ 201,351	\$ 751
Total Ending Net Assets	\$ 200,951	\$ 534,666	\$ 201,351	\$ 751

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2016 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 951	\$ 951	\$ -	\$ 378	\$ 1,329	\$ 400
Contributed Cap Revenue	-	-	-	-	-	-
Transfers from Other Funds	600,000	400,000	200,000	133,336	533,336	200,000
TOTAL	\$ 600,951	\$ 400,951	\$ 200,000	\$ 133,714	\$ 534,665	\$ 200,400
PROJECTS:						
Water Meter Replacements	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 401,000
TOTAL	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 401,000