

OWASSO

The City Without Limits.



**ADOPTED
BUDGET
2016 - 2017**

CITY OF --- OWASSO

ADOPTED BUDGET

The FY 2016 – 2017 Annual Budget Proposal was adopted by the
Owasso City Council at the regular meeting on June 21, 2016
without amendments to the Budget revenues or expenditures

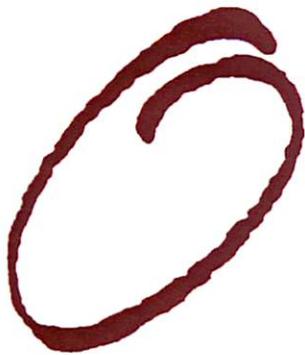
FISCAL YEAR 2016 - 2017

PRESENTED TO

Owasso City Council
Owasso Public Works Authority Trustees
Owasso Public Golf Authority Trustees
Lyndell Dunn, Mayor - Chris Kelley, Vice Mayor
Doug Bonebrake - Bill Bush - Jeri Moberly

SUBMITTED BY

Warren Lehr
City Manager



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RECEIVED

JUL 11 2016

State Auditor
and Inspector



MAIN STREET INTERSECTION



NEW CITY HALL

INTRODUCTION

HONORABLE MAYOR AND CITY COUNCIL:

This proposed budget includes estimated revenues and proposed expenditures for all municipal operations and all funds maintained by the City and its Trusts.

Adoption of a budget is a key policy decision of the City Council and has the effect of establishing a direction for the City over the next several years. Upon completion of the City Council's review and adoption, the budget serves as a policy statement that charges the City's administration with the responsibility of accomplishing the goals and objectives contained within the document.

ECONOMY

Owasso's economy continues to grow in spite of the state-wide recession spurred by low oil prices.

This proposed budget reflects a 3% increase in sales tax collections due to both growth in residential development and the addition of new retailers. However, the budgeted growth is down slightly from FY16 due to the state-wide reduction in jobs. While Owasso's employment is not expected to decline, roughly two-thirds of sales tax revenue is from non-residents. Therefore, regional reductions in employment may affect Owasso's sales tax collections.

CURRENT YEAR

Owasso has experienced several retail openings, including Academy Sports, FFO Home Furniture, and a new Walmart Neighborhood Market. Construction has begun on La Quinta Inn Hotel, a new high-end multi-family residential complex, a downtown Main Street complex with restaurant, retail, and residential spaces, as well as other new restaurants and retail locations throughout the City.

Included in the FY 2016 Budget is \$6.9 million in excess Tulsa County Vision 2025 sales tax revenues, authorized by Tulsa County voters in 2003. Sports park lighting and 19 St and Garnett intersection improvements have now been completed. The following Tulsa County Vision 2025 excess fund projects are in process:

- \$2 million for improvements to the Owasso Sports Complex including paved parking, and spectator areas needed to continue to host regional youth sports events, as well as sports and recreation options for our citizens.
- \$2 million for improvements in the Redbud District (Main Street area) including a new Festival Park and improvements to the E 76 St N and Main Street intersection.

We have experienced several retail openings including Academy Sports. Construction has begun on La Quinta Inn Hotel, a new high-end multi-family residential complex, as well as a new downtown Main Street complex offering restaurant and retail space beneath upper-story residential living.

- Funding for trail systems extending from E 76 St N to McCarty Park and for a 5K trail at the Owasso Sports Park Complex.
- \$1 million for park improvements including a feature spray park at the Sports Park, extension and improvements to the spray pad at Rayola Park, construction of a new dog park, the addition of lighting at the Skate Park, and replacement of a shelter at Elm Creek Park.

Vision 2025 excess fund projects not completed by June 30, 2016, will be re-appropriated in the FY17 budget.

BUDGET HIGHLIGHTS

The FY17 budget includes an additional \$1.5 million of revenue due to the voter-approved 55/100ths recapture of the Vision sales tax. This revenue is restricted for road improvements on E 96 St N and E 116 St N.

A priority of this budget is to continue the City's annual street repair and maintenance program. This budget includes \$1 million from the City's Capital Improvement Fund (CIP) and \$800,000 from the Half Penny Sales Tax Fund. Also to be funded from the CIP Fund are the continued costs of both the North Garnett and E 76 St N widening projects. Both

"This budget proposes the City continue utilizing merit-based pay increases for non-union employees, as well as increases as negotiated in the Police and Fire contracts."

transportation improvement projects will utilize federal grant dollars for design and construction, and require a 20% match to be provided by the City. Costs for utility relocation and rights of way are included in the FY 2017 Budget for both projects.

Labor costs are expected to increase for all employees. Non-union employees will receive a 1.5% cost-of-living increase July 1, 2016. Union employees will receive a 2% cost-of-living increase to salary schedules during FY17. This budget also proposes the City continue utilizing merit-based pay increases for non-union employees. Such an approach reinvigorates and motivates all team members while providing the greatest percentage increase to those on the lower end of the pay scale. Civilian employees may earn as much as \$1 per hour in merit-based pay. Union employees will receive step increases as negotiated in their current contracts.

Also included in this budget are two additional park laborers, one Street Maintenance worker, one Street Sweeper Operator, one Stormwater Program Manager, one Cemetery Vegetation worker, one Police Station custodian, and an evening Community Center employee.

The City of Tulsa recently notified the City of Owasso of a 2% increase in water rates. The City is currently evaluating these and other increased costs of providing water, sewer, refuse, and stormwater control services to Owasso residents.

ASSUMPTIONS

During development of this budget, staff has made certain assumptions and requests that are key to its successful implementation. These assumptions are a part of the normal process of budget development. It should be noted, however, that should the City Council adopt this proposed budget, these assumptions and recommendations become significant policy decisions providing the basis for the entire proposal.

These assumptions and requests are listed for City Council consideration:

- A pass-through utility rate increase for water purchased from the City of Tulsa will be approved, in addition to Owasso Public Works Authority fees for water, sewer, stormwater, and refuse to be incrementally increased over a five-year period to recover operating costs and to enable a balanced budget; and,
- A transfer of \$450,000 from the General Fund to the Owasso Public Golf Authority (OPGA) for operations and to continue the payback plan to eliminate the cash pool deficit that exists; and,
- OPGA fees increase to cover increased costs of operation.

CONCLUSIONS, COMMENTS, AND APPRECIATION

Homebuilding is showing improvement and retail sales in Owasso are enhanced by the continued expansion of restaurant and retail development. The opening of Macy's Distribution Center along with the opening of Rejoice Christian Elementary School and its continued construction are milestone developments for the community. This momentum is creating a positive environment for growth, and Owasso will continue to reap its benefits for many years to come.

"The entire staff has adopted a sense of shared responsibility and continued resourcefulness in efforts to achieve the goals..."

Though caution and discipline remain as priorities, we believe that the City's financial position can meet the goals set forth in this budget and maintain adequate reserves for emergencies or opportunities. Department directors will continue to closely monitor operational expenses such as travel and training, as well as other variable expenses.

The entire staff has adopted a sense of shared responsibility and continued resourcefulness in efforts to achieve the goals of this budget proposal. There has been a truly unselfish effort that has gone into the preparation of this proposal. The collective professional attitudes, actions, and decision making demonstrated by the City's staff in preparing this budget show Owasso to be a leader by example in resourcefulness and innovation. To meet our goals, department directors and their staff have reduced their initial budget requests and understand the need for continued caution and disciplined management.

I take this opportunity to express sincere appreciation to the staff and department directors who have worked to develop this budget. All are valuable members of the budget team and each has had an impact on this proposal through resourceful and realistic planning. Special appreciation is noted for the work effort made by Finance Director Linda Jones and Assistant Finance Director Jennifer Newman under the guidance of Assistant City Manager Sherry Bishop who has been primarily responsible for the City's budget preparation for the past 27 years. Their joint effort in improving the budget preparation process has already paid dividends while further preparation methods are being explored to streamline the process into the future.

I also appreciate the time that each member of the City Council will spend in evaluating the recommendations contained in the proposal. I look forward to working with each of you in adopting the FY 2016-2017 budget and thank you for your support in implementing the strategies, goals, and services contained within the document.

Please note, that there are certain statutory deadlines for budget adoption. A statutorily required Public Hearing on the proposed budget is scheduled for the regular meeting of the City Council on June 7, 2016. Pending your comments and review, and those received from citizens during the Public Hearing, I plan to place a request for final adoption of the budget on the agenda for the June 21, 2016, regular City Council Meeting. Final adoption of the budget must take place prior to June 23, 2016.

Respectfully submitted for your consideration,

Warren Lehr
City Manager
City of Owasso

Attachment A: Summary

ATTACHMENT A: BUDGET SUMMARY

This budget contains requests for expenditures of \$59,283,672 and transfers of \$48,039,777, totaling \$107,323,449 for all operations and all funds. Total requested expenditures, net of transfers, represent a decrease of \$1,738,547 or 2.8% less than the FY 2015-2016 budget. The decrease is primarily due to Tulsa Vision 2025 capital funds budgeted in FY 2016.

FUND	Budget FY 2015 - 2016	Adopted Budget FY 2016 - 2017
General Fund & Half-Penny		
Personal Services	\$ 17,418,906	\$ 18,541,121
Materials and Supplies	1,031,744	1,035,500
Other Services	1,957,193	2,159,483
Capital Outlay	2,407,520	2,409,755
Total	<u>22,815,363</u>	<u>24,145,859</u>
Owasso Public Works Authority		
Personal Services	2,746,458	2,931,331
Materials and Supplies	4,034,150	3,871,345
Other Services	1,694,317	1,687,774
Capital Outlay	166,750	940,950
Debt	6,519,692	6,470,444
Total	<u>15,161,367</u>	<u>15,901,844</u>
Owasso Public Golf Authority		
Personal Services	772,517	834,107
Materials and Supplies	129,850	140,850
Other Services	268,534	263,312
Total	<u>1,170,901</u>	<u>1,238,269</u>
Other Funds		
Personal Services	1,256,618	1,713,786
Materials and Supplies	212,400	222,230
Other Services	638,714	656,639
Capital Outlay	13,685,689	8,819,975
Total	<u>15,793,421</u>	<u>11,412,630</u>
Total Excluding		
Internal Service Funds	<u>\$ 54,941,052</u>	<u>\$ 52,698,602</u>
Internal Service Funds		
Personal Services	\$ 391,178	\$ 409,018
Materials and Supplies	156,272	165,702
Other Services	5,519,710	6,005,250
Capital Outlay	14,007	5,100
Total	<u>6,081,167</u>	<u>6,585,070</u>
Total Expenditures		
with Internal Service Funds	<u>\$ 61,022,219</u>	<u>\$ 59,283,672</u>
Total Budget Transfers	45,284,208	48,039,777
Total City Expenditures	<u>\$ 106,306,427</u>	<u>\$ 107,323,449</u>

HOW TO USE THIS BUDGET PROPOSAL

This document guide outlines the City of Owasso's FY 2016-2017 Proposed Budget. Copies of the budget are available for viewing at the Owasso Public Library and in City Hall. In addition, the budget may be viewed on the City of Owasso website, www.cityofowasso.com. Information may be obtained by calling Linda Jones at 918.376.1525 or emailing ljones@cityofowasso.com. The proposed budget is organized as follows:

INTRODUCTION – This section includes the letter of transmittal from the City Manager to the City Council and Trustees, and an overview of the proposed budget. In the transmittal letter, the City Manager highlights the key policy issues and programs in the budget.

SUMMARY OF ALL FUNDS – This section provides a review of the revenue and expenditures in the City of Owasso's budget. Detailed tables provide a break-down of the individual sources of revenues and expenditures, while corresponding charts provide an overview of the percentage of funds received and expended in different areas. Also included is a schedule detailing sources of revenue for the General Fund, Owasso Public Works Authority, and Owasso Public Golf Authority. Given that revenue sources have been grouped together in the Fund Budgets, this schedule will allow you to view a complete breakdown of the specific sources and amounts of revenue the City receives. Also included is a Sales Tax Narrative, which provides an accounting of how the sales tax revenue received by the City of Owasso is broken down and expended.

GENERAL FUND BUDGETS – This section provides an overview of the departments' operating budgets. Within each department is a summary of expenditures by category, for the proposed year and previous three fiscal years, as well as a calculation of the percent change between the proposed budget and last year's budget.

AUTHORITY BUDGETS – These sections include budget information for the Owasso Public Works Authority and the Owasso Public Golf Authority.

OTHER FUNDS – This section includes budget information for specially designated funds within the City of Owasso budget. Each fund is accompanied by a description of the purpose of the fund and an accounting of expected revenues and expenditures within that fund.

STATISTICS – This section provides statistical data on the changes in sales tax rates, the growth of the City of Owasso in regards to sales tax revenue and the City's debt as it relates to revenues and expenditures.

APPENDIX – This section has a glossary of budget-related terms.

BUDGET PHILOSOPHY

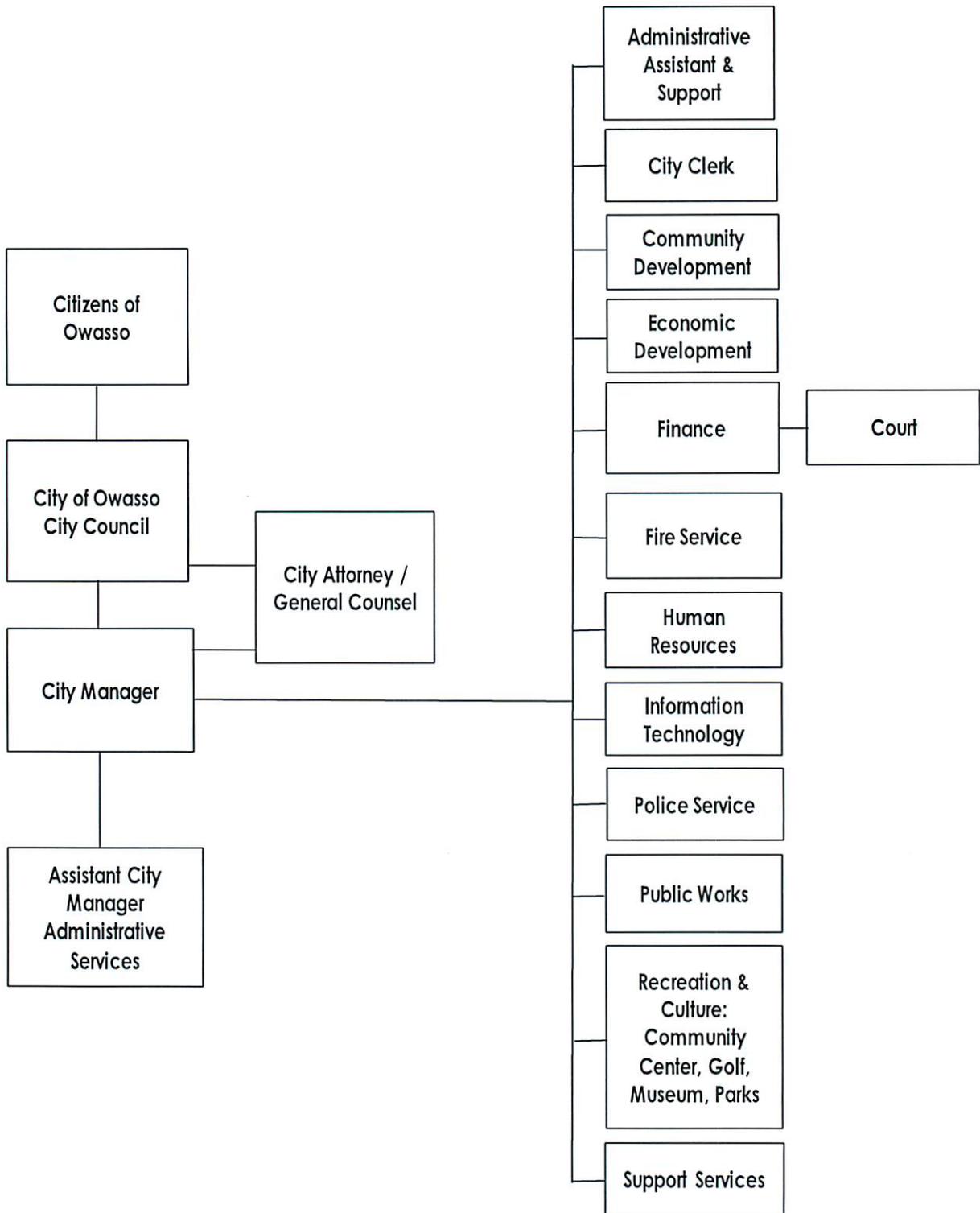
The annual budget process is an opportunity for the citizens of Owasso to participate in making decisions concerning the services the City of Owasso provides for them. The budget is the management tool for City administration and defines the annual work program. The budget is also a framework for accomplishing the mission of the City of Owasso, which is removing the obstacles standing in the way of people celebrating their lives. The City of Owasso's core values of integrity, accountability, respectfulness, creativity, excellence and responsiveness are reflected in this budget.

A successful annual budget preparation requires communication, citizen outreach, Council direction, and a commitment to excellence. In addition to balancing local needs with available resources, and incorporating the City of Owasso's shared mission and values, the process should be a cooperative effort of the total community of Owasso.

Owasso is proud of its statewide reputation for adopting advanced financial planning strategies. Our staff continues to accept the challenge of being economical with limited resources while searching for creative solutions to the delivery of city services. Working toward implementing efficiencies with forethought and providing a work environment conducive to teamwork will empower our city to change for the better. Ultimately, our primary goal is to provide the quality of life expected by the community over the long term at a reasonable cost.

This annual budget is based upon citizen expectations, clearly articulated Council policies and City Manager directives, maintenance of existing program levels, and expansion of quality of life initiatives to promote the growth of Owasso and its residents.

CITY OF OWASSO ORGANIZATIONAL STRUCTURE



PREPARING THE ANNUAL BUDGET PROPOSAL

The City Manager is vested with responsibility for preparation of the annual budget by the Owasso City Charter. Development of the budget is a collaborative process between the Department Directors and the City Manager. The budget sets goals for the fiscal year and allocates resources to accomplish those goals. Once approved by the governing body, the budget becomes a major policy document establishing an agreement between the policymakers and the staff.

The budget calendar facilitates the preparation and approval of the budget in a timely manner and serves to assure compliance with the statutory deadlines of the Municipal Budget Act.

BUDGET TEAM

Warren Lehr	City Manager
Sherry Bishop	Assistant City Manager
Linda Jones	Finance Department Director
Jennifer Newman	Assistant Finance Director

DEPARTMENTAL PREPARATION

Departmental budgets are prepared by Department Directors and Senior Administrative Staff.

BUDGET PREPARATION SCHEDULE

Jan-31	Directors develop a zero-increase budget
Jan-31	General Fund cost increases are submitted by Directors
Jan-31	Directors submit requests for additional personnel to Finance
Feb-19	Preliminary revenue estimates are prepared by Finance
Feb-29	Budget requests for other funds are loaded into Sungard
March	Directors meet with City Manager/Asst. City Manager for clarification of requested increases
Apr-11	Revenue estimates are finalized for purposes of balancing the budget
Apr-30	Budget requests are prioritized and expenditure budgets are established based on revenue estimates
May-10	Proposed budget is presented at the City Council Work Session
May-13	Recommended budget is posted to the City Website
May-17	Public comment and City Council discusses budget recommendation
Jun-01	Publication of notice of public hearing (five days prior to hearing)
Jun-07	Public hearing (legal deadline Jun-15) and Budget adoption (required at least seven days prior to Jul-01)
Jul-29	Publication of notice to vendors (prior to Jul-31)
Jul-29	Budget is filed with the State Auditor
Sep-30	Open purchase orders are closed, and budgetary fiscal year-end fund balances are determined
Oct	Unspent non-salary budgeted amounts may be requested for re-appropriation in the subsequent year if revenue estimates are met

Mission

Public service is about removing the obstacles standing in the way of people celebrating their lives. To achieve this we must provide quality services that better the lives of the citizens of Owasso.

Vision

Our vision is to create a community where governmental services are dependable, efficient, and provided with excellence; where public servants are empowered to remove obstacles for citizens; and where departments are interdependent, united in a common purpose, creative, responsible, committed to positive change, focused on results, responsive to needs, and passionate about the individual's role to make a difference.

Core Values

- **Integrity** – We believe that truthfulness, openness, sincerity, ethical conduct, and consistency in all actions are basic to the way we treat each other, our customers, and those we serve.
- **Accountability** – We embrace a comprehensive planning approach to assessing the long-term effects of all decisions. As stewards of the public's resources and their trust, we pledge to be constantly aware of our responsibility to the community and to our work team for all we do.
- **Respectfulness** – We commit to an environment of mutual respect where each individual's contributions are valued; where each team member is encouraged to take initiative in the improvement of the organization; and where every citizen's thoughts and opinions are heard.
- **Creativity** – We foster a dynamic environment that embraces change in the development of new and different alternatives to create better processes and solutions.
- **Excellence** – We recognize that excellence is the standard for the services we provide. We will strive through training and professional development to provide each person the opportunities necessary to accomplish tasks and refine work processes to that standard. We are committed to continual process improvement. To achieve our vision of a reliable, excellent team of public servants, we must always improve ourselves and our processes, becoming better every day.

- **Responsiveness** – We are available and listen to all customers and respond to their concerns and requests in an efficient and timely manner.

Putting Our Core Values into Practice

Our management philosophy guides how we lead our organization toward success and the fulfillment of our vision through our core values. In fact, each core value corresponds directly to a principle of the management philosophy. This philosophy is an everyday guide for our leaders in putting our values into practice through example.

Principle 1 – Character (Core Values: Integrity, Accountability)

Our goal is to hire people with good character. We believe that the success of any organization or department ultimately depends on one thing – how well it recruits, hires, trains, and retains good people. For this reason, character will always be our number one principle in everything; it is the ultimate key to success.

Principle 2 – Empowerment (Core Value: Respectfulness)

We believe that the people who do the job make the best decisions about how the job should be done. The best thing our employees can bring to this organization is a good idea – how to do things better, safer, more efficiently, more effectively, or more economically. Because of this, we commit to an environment in which individuals know their ideas and work are valued equally. We are creating a culture where employees are encouraged to take calculated risks with the goal of making a positive, innovative change. After all, the workers themselves have the best ideas for improving their work, and we encourage that creativity and innovation. When someone makes a mistake, we do not place blame; we support the individual and learn from the mistake together, adding to everyone's empowerment.

Principle 3 – Quality (Core Values: Creativity, Excellence)

Our best work is always ahead of us because we are committed to continual process improvement. To achieve our vision of a reliable, excellent team of public servants, we must always improve ourselves and our processes, becoming better every day. We believe that quality relies on three things: leadership, systems and accountability. Without leadership, we will never move forward toward our goals. Without systems, we will have no standards to guide us along the way. Without accountability, we will lack the integrity and constant encouragement to improve. With these three tools, we plan for and achieve quality in our work through continuous improvement.

Principle 4 – Service (Core Value: Responsiveness)

Our mission statement, the reason we exist as an organization, is focused on the citizens – and rightly so! Every citizen of Owasso is our customer, and our job is to make each person's life better. To do that, we know we have to listen to the voices of our customers with an attitude of service. We understand who our customers are, identify what we can do to help them, and learn how to provide even better service along the way.

Making the Vision Real

Work Philosophy – The Environment Every Team Member Strives to Create

Our core values do not stop with management. Rather, the purpose of the Management Philosophy is to lead by example and pass those values on to every single public servant in every single department. The work environment we cultivate is what will make our vision a reality, so it must be based on the core values that support our goals. The following aspects of our work environment are based on The FISH! Philosophy and correspond directly to each element of our Management Philosophy.

Choose Your Attitude

Since character and integrity are paramount goals to our organization, every employee – from the City Manager to the part-time intern – must start here. When we choose our attitude, regardless of the challenges or difficulties that we may face in our work, we show a commitment to good character. Doing what is right and being a person of integrity are the most important steps toward success that any employee can take. We cannot serve our citizens if we ourselves are not dedicated to the character traits that will help us remove obstacles and be a positive influence in the community. Our first responsibility as public servants is to become people of impeccable character, and to support and help each other as we collectively develop the traits we need.

Play

We want our public servants to be empowered through the creativity and innovation that play inspires. The individuals and teams that make up our organization should feel the freedom to explore, try new things, develop new ideas, and have fun with each other and our customers. While we take our work seriously, we believe that a playful attitude opens the doors to the most innovative solutions and improvements.

Be There

In our quest for quality, we recognize that truly being in the moment is essential to providing real customer service. It is important to be completely focused on the customer and the customer's problems – from emergency situations to the smallest of issues – and to do everything in our power to help that customer. The only way to build quality is to build attentiveness, to truly be there for our citizens.

Make Their Day

At the end of the day, our work is all about providing great service to the people of Owasso. If we haven't made our citizens' day, we haven't succeeded. If, as our mission statement says, public service is about removing the obstacles standing in the way of people celebrating their lives, our work should be about removing as many obstacles as possible. Our goal is to make the day of every citizen we can, every day, by exceeding their expectations and providing them with the best service possible.

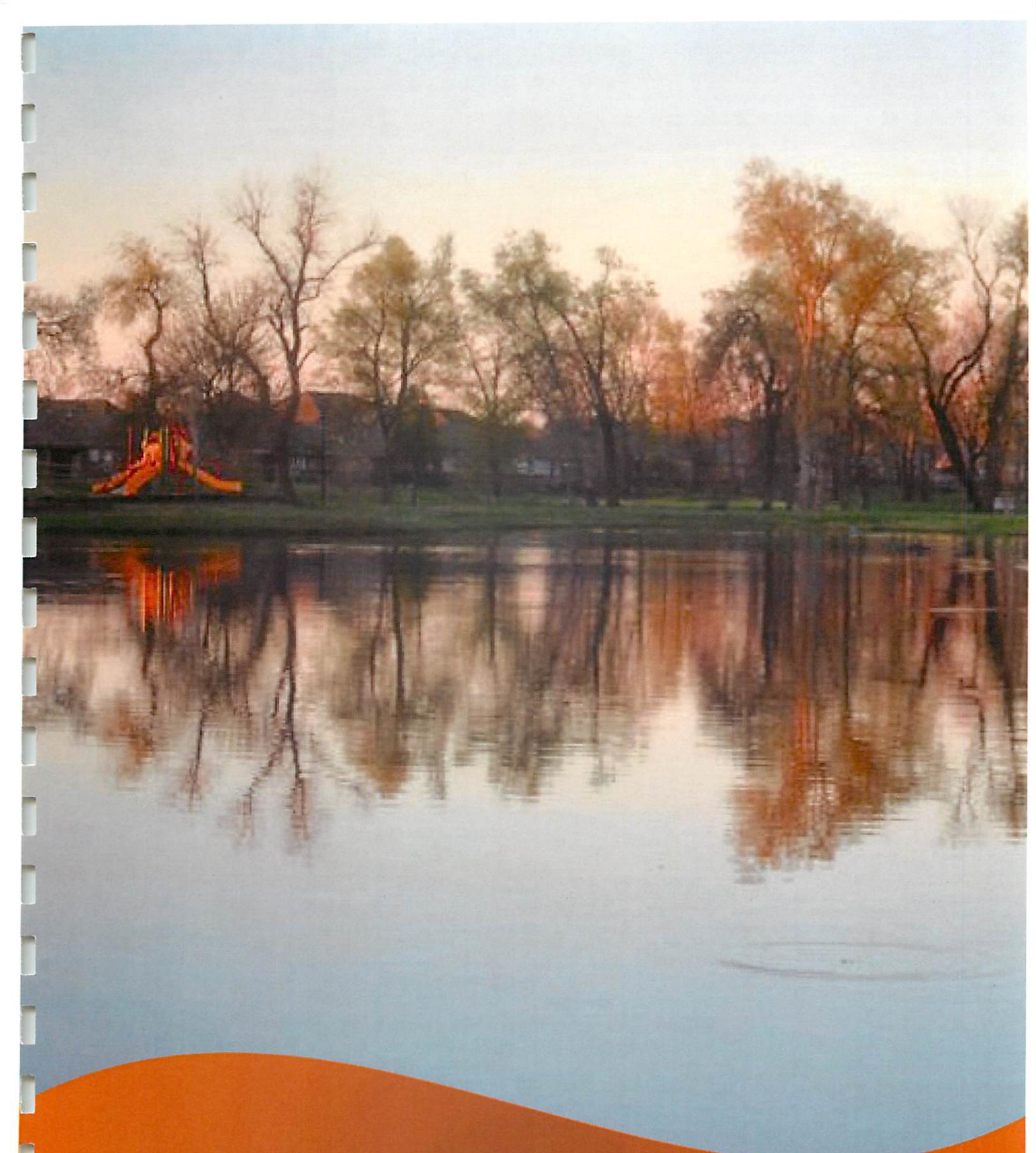
Bringing It All Together

All of these labels – mission, vision, core values, management philosophy, and work environment – mean something very important and are all connected.

- **Mission** – reminds us why we are here.
- **Vision** – gives us a common goal to pursue.
- **Core Values** – show us how to achieve our goals.
- **Management Philosophy** – puts those values into practice.
- **Work Environment** – integrates our values into every workday.

Ultimately, these will make our vision a reality.

We envision a community diverse in its unity, a community that embraces leadership from all sectors – from the business and faith communities; from education, healthcare, and government; from the Chamber and from charitable organizations. We envision a community united in diverse goals and dreams. We envision a quality of living valued equally by young and old; by all faiths and cultures and beliefs; all blending, living, working, thriving, together in one unified culture that is identifiably Oklahoma; that is uniquely Owasso.



SUMMARY OF FUNDS

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BUDGET SUMMARY BY FUNCTION

REVENUES BY SOURCE

	BUDGET FY2015-16	BUDGET FY2016-17	CHANGE
Taxes ¹	\$ 30,123,009	\$ 33,598,847	\$ 3,475,838
Licenses & Permits	352,800	340,700	(12,100)
Intergovernmental ²	7,848,526	1,123,224	(6,725,302)
Charges for Service	21,537,939	23,420,818	1,882,879
Fines & Forfeitures	752,150	705,650	(46,500)
Miscellaneous	121,274	141,543	20,269
TOTAL SOURCE REVENUES	\$ 60,735,698	\$ 59,330,782	\$ (1,404,916)
TOTAL INTERFUND TRANSFERS	45,284,208	48,039,777	2,755,569
TOTAL REVENUES	<u>\$ 106,019,906</u>	<u>\$ 107,370,559</u>	<u>\$ 1,350,653</u>

EXPENDITURES BY FUNCTION

	BUDGET FY2015-16	BUDGET FY2016-17	CHANGE
General Government ⁴	\$ 5,658,881	\$ 4,726,415	\$ (932,466)
Community Development	724,220	730,166	5,946
Public Safety ³	17,337,075	16,808,039	(529,036)
Public Works ¹	7,622,466	11,976,043	4,353,577
Utilities	8,641,675	9,431,400	789,725
Culture & Recreation ²	8,601,886	2,706,535	(5,895,351)
Economic Development	346,324	373,631	27,307
Self-Insurance	5,570,000	6,061,000	491,000
Debt Service	6,519,692	6,470,444	(49,248)
TOTAL FUNCTIONAL EXPENDITURES	\$ 61,022,219	\$ 59,283,672	\$ (1,738,547)
TOTAL INTERFUND TRANSFERS	45,284,208	48,039,777	2,755,569
TOTAL EXPENDITURES	<u>\$ 106,306,427</u>	<u>\$ 107,323,449</u>	<u>\$ 1,017,022</u>

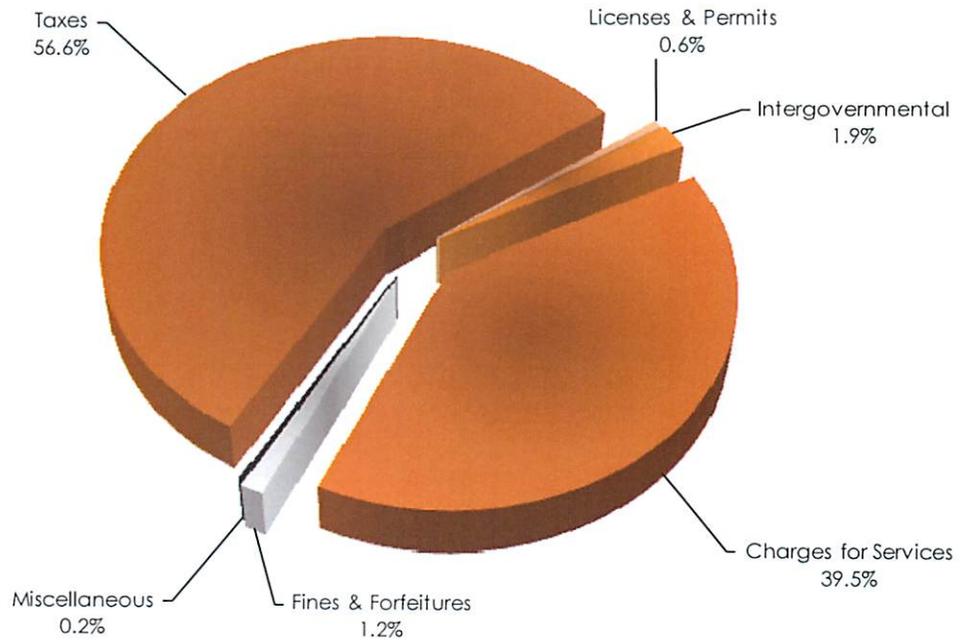
*Includes \$1.5 million Vision 2025 Sales Tax Recapture approved by voters in April 2016, dedicated to Street Improvements. Also includes additional funding for Capital Improvement Projects.

** Decrease primarily due to prior year inclusion of \$6.7 million Tulsa County Vision 2025 Grant funds for capital improvements for economic development and quality of life initiatives.

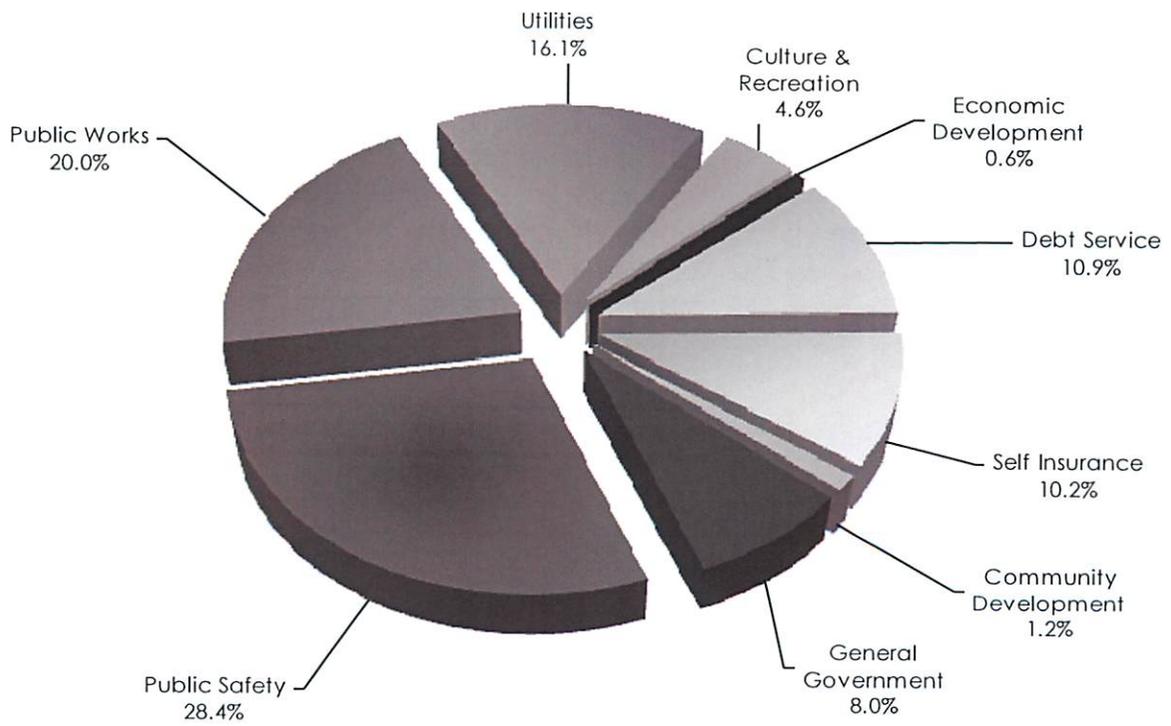
*** Decrease primarily due to prior year purchase of fifteen (15) Police vehicles.

**** Decrease due to prior year expenditure of approximately \$1.15 million to remodel the new City Hall building.

REVENUES BY SOURCE



EXPENDITURES BY FUNCTION



BUDGET SUMMARY

Fiscal Year 2016 – 2017

	Projected Balance 1-Jul-16	FY 16 17 Estimated Revenues	FY 16 17 Adopted Expenditures	FY 16 17 Adopted Net Transfers	Adopted Balance 30-Jun-17
Sales Tax Funds					
General Fund	\$ 2,787,108	\$ 29,902,747	\$ 20,201,882	\$ (9,760,000)	\$ 2,727,973
Half-Penny Sales Tax	757,634	4,175,640	3,943,977	(169,967)	819,330
Vision Tax	-	1,515,818	1,515,818	-	-
Total Sales Tax Funds	3,544,741	35,594,205	25,661,677	(9,929,967)	3,547,303
Enterprise Funds					
Owasso Public Works Authority	1,032,986	12,435,613	15,901,844	3,429,669	996,424
Owasso Public Golf Authority	(3,410,667)	841,300	1,238,269	450,000	(3,357,636)
Total Enterprise Funds	(2,377,681)	13,276,913	17,140,113	3,879,669	(2,361,212)
Special Revenue & Capital Projects Funds					
Ambulance Service	210,156	1,550,963	1,715,384	-	45,735
Ambulance Capital	256,095	279,000	170,000	-	365,095
Public Safety Capital	-	-	-	-	-
E-911	176,951	202,800	231,302	-	148,449
Cemetery Care	1,280	814	-	-	2,094
Emergency Siren Fund	28,374	5,050	30,000	-	3,424
Juvenile Court Fund	49,862	9,980	10,000	-	49,842
Hotel Tax Fund	751,462	410,233	235,633	-	926,062
Sinking Fund (Property Tax)	-	101,352	-	(101,352)	-
Stormwater Management	9,632	833,401	556,436	(254,080)	32,518
Park Development	105,106	80,750	100,000	-	85,856
Capital Improvements-Grants	-	168,736	168,736	-	-
Capital Improvements-Sales Tax	374,944	-	6,679,322	6,304,378	-
Total Special Revenue & Capital Projects Funds	1,963,862	3,643,080	9,896,813	5,948,946	1,659,075
Total Excluding Internal Service Funds	\$ 3,130,923	\$ 52,514,197	\$ 52,698,602	\$ (101,352)	\$ 2,845,166
Internal Service Funds					
City Garage Fund	(104,077)	553,552	524,070	-	(74,595)
Self Insurance Funds	1,435,069	6,263,033	6,061,000	101,352	1,738,454
Total - Including Duplicate Revenues and Expenditures in Internal Service Funds	\$ 4,461,914	\$ 59,330,782	\$ 59,283,672	\$ -	\$ 4,509,024

ADOPTED TRANSFERS

Fiscal Year 2016 – 2017

FUND	REVENUE	FUND	EXPENDITURE
General ³	\$ 15,725,000	OPWA Sales Tax ³	\$ (15,725,000)
Capital Improvements (CIP) ⁴	6,304,378	OPWA Sales Tax ⁴	(6,304,378)
Owasso Public Golf Authority (OPGA)	450,000	General	(450,000)
Owasso Public Works Authority (OPWA)	254,080	Stormwater	(254,080)
OPWA (RAN) ¹	169,967	Half-Penny Sales Tax ¹	(169,967)
OPWA Sales Tax ²	25,035,000	General ²	(25,035,000)
Workers Comp	56,848	Sinking Fund	(56,848)
General Liability	44,504	Sinking Fund	(44,504)
TOTAL TRANSFERS	\$48,039,777		\$ (48,039,777)

*Debt payment on Revenue Anticipation Note (RAN) due to the two-year financing for the Police vehicles in October 2015.

** Transfer of 3 cent sales tax used to collateralize OPWA debt obligations.

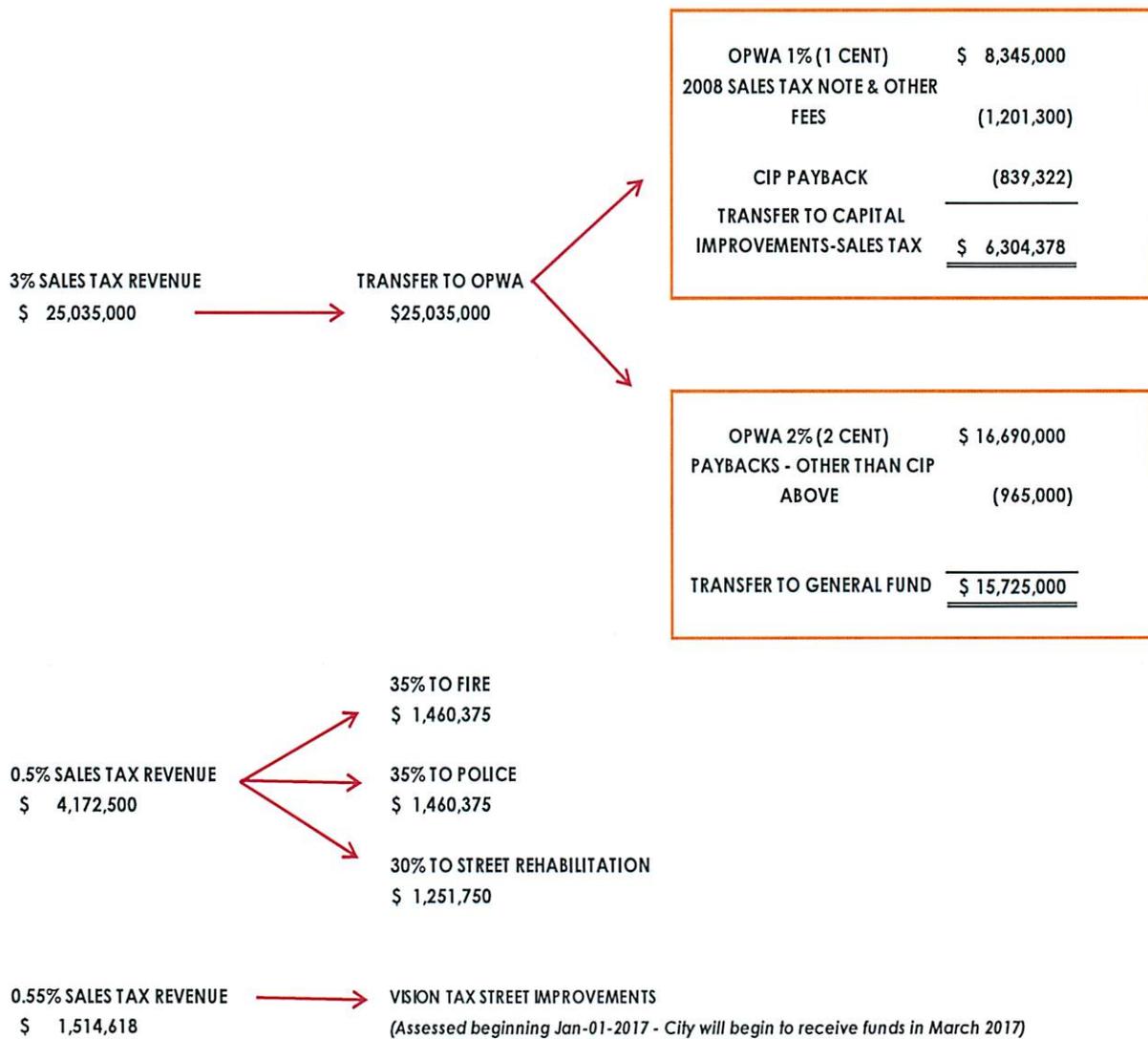
*** Transfer of 2 cent sales tax balance remaining after payment of sales tax payback obligations.

**** Transfer of 1 cent sales tax balance remaining after payment of Capital Improvement Fund debt.

SALES TAX NARRATION

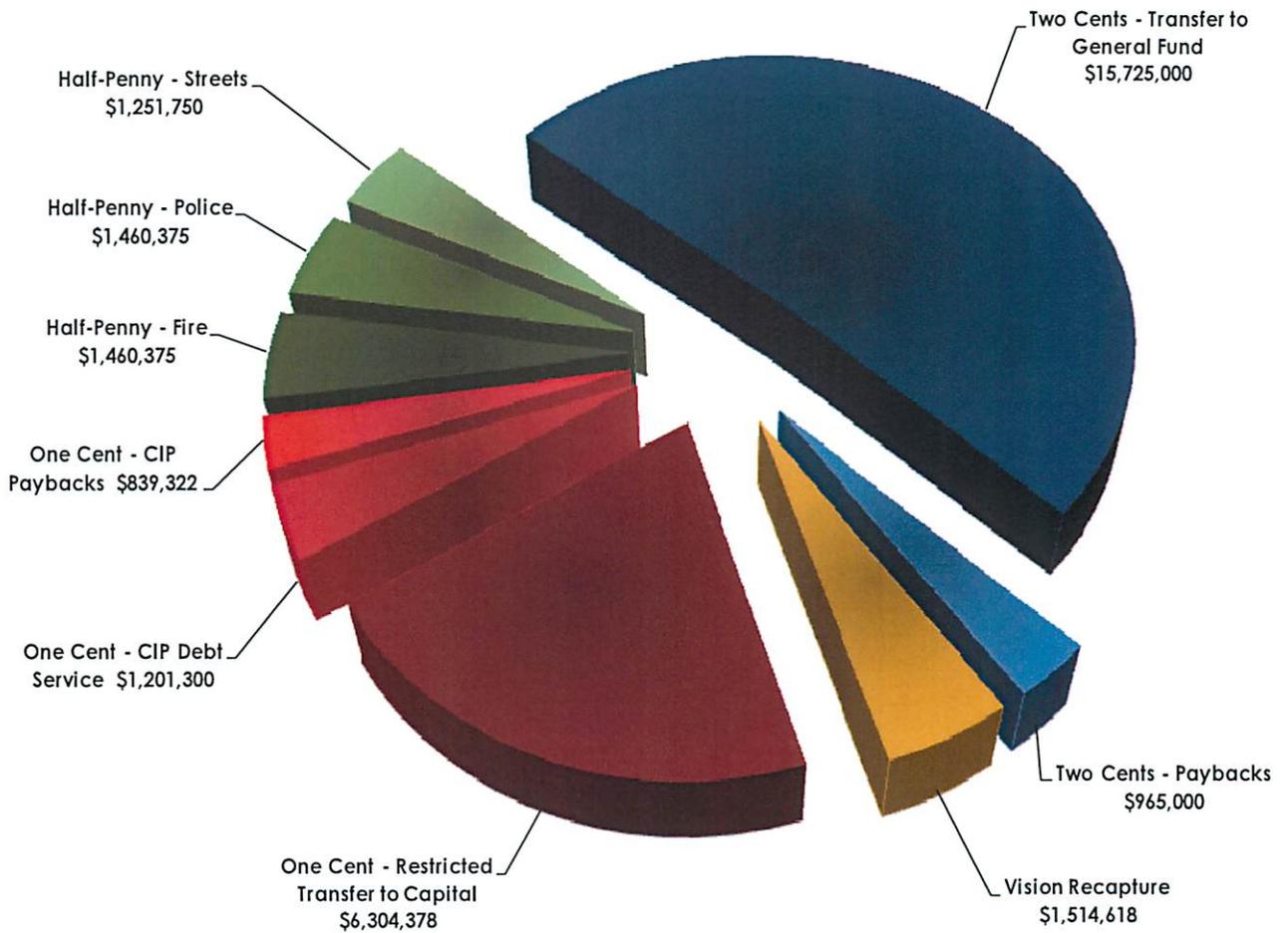
USE OF SALES TAX

July 1, 2016 through December 31, 2016, the City of Owasso receives 3.50 cents in sales tax for the funding of municipal government activities. One cent of the sales tax is restricted to funding capital projects or debt service for capital projects. Two cents of sales tax funds City operations and is pledged to the OPWA for debt service. A half penny goes to the Half-Penny Sales Tax Fund and is restricted for Fire, Police and Streets. Beginning January 1, 2017, an additional 0.55 cents will be collected, for a total of 4.05 cents in sales tax. The 55/100th's of a penny is the Vision 2025 Sales Tax Recapture and is restricted for street projects at 96 St N and 116 St N. The following detail provides an accounting of how the one cent, two cent, half-penny and 55/100th's break down, and how the revenue is utilized.



SALES TAX REVENUE

FY 2017



Note: One cent is restricted for Capital Improvement Projects (CIP) and any debt payments or Sales Tax Payback obligation related to Capital Improvement Fund projects.

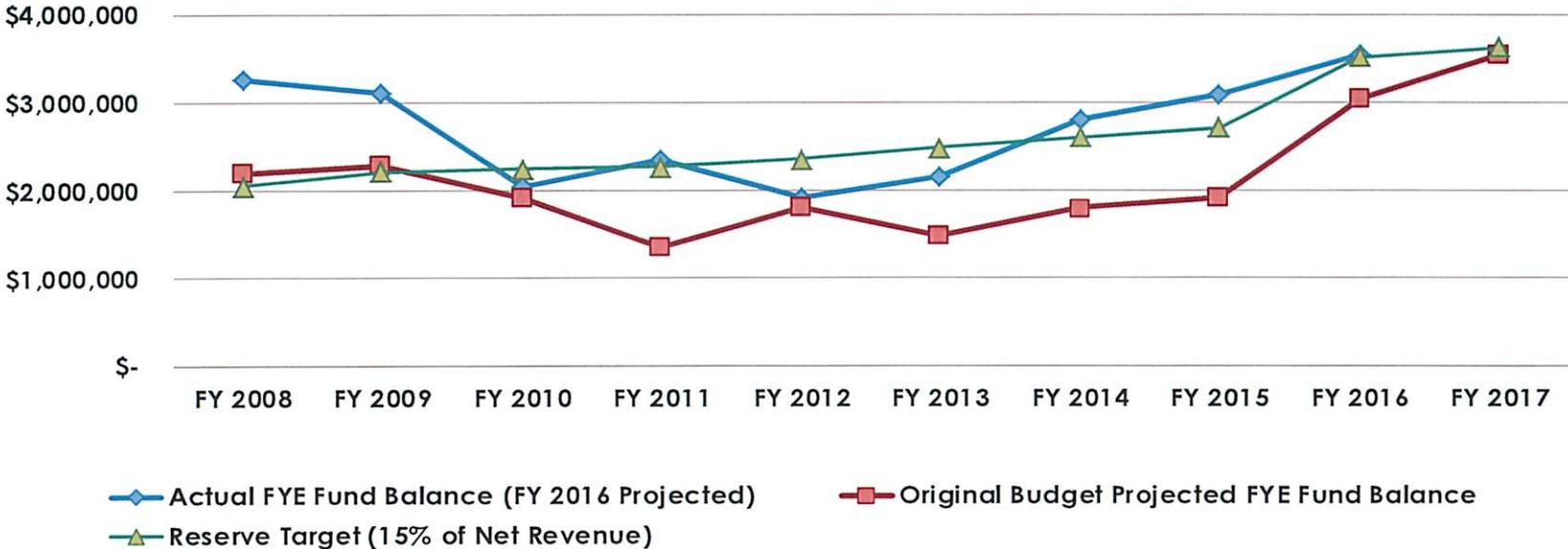
GENERAL FUND & HALF PENNY - BUDGET BASIS YEAR-END FUND BALANCE

General Fund Year-End Balance

	30-Jun-08	30-Jun-09	30-Jun-10	30-Jun-11	30-Jun-12	30-Jun-13	30-Jun-14	30-Jun-15	30-Jun-16	30-Jun-17
Budget	\$2,203,829	\$2,290,505	\$1,910,956	\$1,359,043	\$1,802,763	\$1,485,246	\$1,801,564	\$1,915,668	\$3,050,316	\$3,547,303
Actual *	\$3,226,672	\$3,039,083	\$1,940,695	\$2,172,835	\$1,915,805	\$2,156,268	\$2,811,624	\$3,092,822	\$3,544,741	
% Budgeted	16.09%	15.54%	12.77%	9.01%	11.50%	8.83%	10.23%	10.59%	10.87%	14.69%
% Actual*	22.61%	20.11%	13.25%	14.29%	11.46%	11.24%	16.04%	16.10%	14.92%	

Note: Targeted fund balance is 15% of Revenues net of transfers to OPWA.

GENERAL FUND & HALF PENNY - BUDGET BASIS YEAR-END FUND BALANCE COMPARISON



DETAIL OF REVENUES

All Funds

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
General Fund					
Taxes					
Sales Tax	\$ 21,022,850	\$ 22,727,460	\$ 24,375,000	\$ 25,035,000	2.7%
Use Taxes	853,050	926,869	1,041,500	1,100,000	5.6%
Electric Utility (PSO)	381,641	483,406	492,600	498,900	1.3%
Electric Utility (WVEC)	35,422	34,304	35,650	36,400	2.1%
Natural Gas Utility (ONG)	190,273	179,912	149,400	188,000	25.8%
Natural Gas Utility (Other)	6,597	8,870	5,150	8,000	55.3%
Telephone Utility (AT&T)	19,397	18,010	16,252	15,000	-7.7%
Video Service (AT&T)	134,558	165,702	191,000	191,300	0.2%
Telephone (Other)	14,601	14,392	14,450	14,450	0.0%
CATV (Cox)	313,797	316,090	314,500	315,000	0.2%
Total Taxes	22,972,186	24,875,015	26,635,502	27,402,050	2.9%
Licenses & Permits					
Alcohol/Beer License	910	860	875	900	2.9%
Solicitor License	1,170	1,510	3,440	3,500	1.7%
Other License	10,333	10,245	10,040	11,000	9.6%
Building Permits (Residential)	48,440	47,307	62,108	64,000	3.0%
Building Permits (Commercial)	10,924	25,763	14,000	15,000	7.1%
Building Permits Surcharge	43,620	56,104	55,976	60,000	7.2%
Mechanical Permit	25,641	28,910	27,195	30,000	10.3%
Electrical Permit	26,342	30,110	27,750	30,400	9.5%
Plumbing Permit	29,092	32,185	30,070	32,800	9.1%
Sign Permit	5,275	4,970	8,145	8,100	-0.6%
Total Licenses & Permits	201,747	237,964	239,600	255,700	6.7%
Intergovernmental					
Bureau of Justice Assistance	2,749	16,279	16,225	-	-100.0%
EP&R/FEMA Grant	6,641	58,457	-	-	0.0%
Local Grants	-	1,250	-	-	0.0%
Cherokee Nation Grant	-	2,764	3,805	-	-100.0%
OK Highway Safety Officer	54,801	65,512	84,311	-	-100.0%
Tulsa County Grants	-	6,000	51,332	-	-100.0%
Tulsa County Resale Property	45,696	43,900	42,496	40,000	-5.9%
Alcoholic Beverage Tax	53,899	56,686	58,434	60,000	2.7%
State Gasoline Tax	56,996	58,588	62,968	63,600	1.0%
Motor Vehicle Licenses	240,697	245,904	246,489	248,300	0.7%
Cigarette/Tobacco Tax	246,474	263,191	325,315	345,000	6.1%
Safer Grant	108,159	-	-	-	0.0%
Total Intergovernmental	816,112	818,531	891,374	756,900	-15.1%

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Charges for Service					
Zoning & BOA Fees	7,978	15,124	10,321	15,000	45.3%
Mowing Fees	19,800	13,450	10,850	19,800	82.5%
Engineering Review Service Fees	10,200	34,000	23,700	23,700	0.0%
Early Intervention Panel	1,980	2,400	2,540	2,550	0.4%
Cemetery Lots	175	-	-	-	0.0%
Cemetery Interments	6,475	5,775	5,500	5,500	0.0%
Surcharge for Economic Development	9,026	9,719	10,200	10,225	0.2%
Surcharge for Street Repairs	136,753	138,202	139,600	139,800	0.1%
Administrative Overhead	185,000	185,000	185,000	185,000	0.0%
Returned Check Fees	100	175	70	150	114.3%
K9 Services	10,000	10,000	10,000	10,000	0.0%
School Resource Officer	62,500	160,000	160,000	160,000	0.0%
Animal Sterilization Fee	3,915	3,645	2,960	3,500	18.2%
Rural Fire Service	-	-	3,349	3,500	4.5%
Police/Fire Reports	3,991	4,215	5,404	4,400	-18.6%
Monthly Building Rent	28,195	26,095	44,425	27,300	-38.5%
Incubator Building Rent	6,950	6,050	6,050	6,600	9.1%
Building User Fees	9,624	9,185	8,265	8,400	1.6%
Economic Summit	2,007	1,523	2,000	2,000	0.0%
Lease/Rent Other	11,040	11,040	-	11,040	100.0%
Community Center User Fees	17,529	18,203	23,760	40,250	69.4%
Park Fees	11,584	8,588	11,770	10,450	-11.2%
Total Charges for Service	544,822	662,389	665,765	689,165	3.5%
Fines & Forfeitures					
Municipal Court Fines	511,121	576,084	558,920	576,000	3.1%
District Court Fines	9,068	8,835	11,783	9,350	-20.6%
Court Fines (Restricted)	12,803	14,574	14,443	15,700	8.7%
Court Costs	74,570	84,936	80,805	86,200	6.7%
Animal Impound Fines	8,170	6,815	8,944	8,000	-10.6%
Deposits Forfeited	862	310	405	500	23.5%
Other Forfeitures (Criminal)	(1,585)	31,650	596	-	-100.0%
Total Fines & Forfeitures	615,009	723,204	675,896	695,750	2.9%
Miscellaneous					
Interest	16,451	12,530	9,700	10,000	3.1%
Reimbursements & Refunds	2,995	6,524	7,507	5,000	-33.4%
JP Morgan Rebate	40,933	35,676	42,557	43,000	1.0%
Reimbursement (OGA)	6,194	4,692	5,000	6,000	20.0%
Property Damage	-	-	-	1,500	100.0%
Sale of Fixed Assets	-	1,527	5,631	5,000	-11.2%
Sale of Books & Materials	1,824	73	860	750	-12.8%
Community Center Class Fees	-	-	6	2,000	33233.3%
Other	13,228	21,880	12,145	12,100	-0.4%
Contributions & Donations	29,587	25,970	10,355	12,000	15.9%
Overage/Shortage	(28)	33	-	-	0.0%
Total Miscellaneous	111,184	108,905	93,761	97,350	3.8%

	Actual	Actual	Projected	Adopted	Percent
	FY 13 14	FY 14 15	Actual FY 15 16	Budget FY 16 17	Change
Interfund Transfers					
Transfer to OPWA - Sales Tax Account	(21,022,850)	(22,727,460)	(24,375,000)	(25,035,000)	2.7%
Transfer to OPGA	(254,611)	(439,163)	(550,000)	(450,000)	-18.2%
Transfer from OPWA	400,000	400,000	-	-	0.0%
Transfer from OPWA Sales Tax Account	13,147,385	14,228,084	15,414,000	15,725,000	2.0%
Total Interfund Transfers	(7,730,076)	(8,538,539)	(9,511,000)	(9,760,000)	2.6%
Total General Fund Revenues	\$ 17,530,984	\$ 18,887,469	\$ 19,690,898	\$ 20,136,915	2.3%
Half-Penny Sales Tax Fund					
Fire Sales Tax	\$ -	\$ 114,112	\$ 1,413,750	\$ 1,460,375	3.3%
Police Sales Tax	-	114,112	1,413,750	1,460,375	3.3%
Streets Sales Tax	-	97,810	1,211,800	1,251,750	3.3%
Police Transfer to OPWA	-	-	-	(169,967)	-100.0%
Interest and Other	-	32	33,141	8,972	-72.9%
Total Half-Penny Sales Tax Fund Revenues	\$ -	\$ 326,066	\$ 4,072,441	\$ 4,011,505	-1.5%
Total General Fund & Half-Penny Sales Tax Funds	\$ 17,530,984	\$ 19,213,535	\$ 23,763,339	\$ 24,148,420	1.6%
OPWA Fund Summary					
Charges for Services					
Water	\$ 4,966,614	\$ 4,922,220	\$ 5,319,000	\$ 5,659,000	6.4%
Wastewater Treatment	3,424,198	3,491,400	3,728,250	3,942,500	5.7%
Industrial User Surcharge	126,385	86,265	87,000	87,000	0.0%
Refuse - Residential Polycart	1,515,898	1,551,467	1,596,463	1,687,125	5.7%
Refuse - Commercial Polycart	32,000	34,459	35,900	39,200	9.2%
Yardwaste Polycart	139,709	142,868	143,425	145,600	1.5%
Yardwaste Bag Sales	10,862	11,247	11,000	11,000	0.0%
Convenience Station-Open Container	85,309	84,361	65,600	65,000	-0.9%
Recycle Sales - Aluminum	22,501	21,169	10,739	10,000	-6.9%
Recycle Sales - Batteries	-	472	-	-	0%
Recycle Sales - Glass	3,872	3,104	3,790	4,400	16.1%
Recycle Sales - Plastics	3,292	2,385	775	2,000	157.9%
Recycle Sales - Newspaper	4,884	1,449	5,439	5,000	-8.1%
Total Charges for Services	10,335,524	10,352,866	11,007,382	11,657,825	5.9%
Other Revenues & Fees					
Water Connections Fee	66,975	64,600	94,300	100,000	6.0%
Wastewater Connections Fee	95,600	102,000	105,100	110,000	4.7%
Assessment Fees	66,076	80,742	65,000	75,000	15.4%
Reconnect Fees	34,450	34,400	35,200	37,925	7.7%
Service Fees	18,495	18,595	19,000	20,000	5.3%
Late Fees	205,389	197,524	190,350	205,000	7.7%
Returned Check Fees	2,175	2,205	2,000	2,275	13.8%
Sale of Fixed Assets	-	4,222	-	-	0.0%
Sale of Materials	1,786	12,522	11,800	10,000	-15.3%
Contribution / Donation / Grants	5,000	7	-	-	0.0%
Interest	16,288	21,619	20,000	20,000	0.0%
Restricted Interest	222	292	340	-	-100.0%
Reimbursements & Refunds	511	1,361	1,008	-	-100.0%
Overage/Shortage	5	2,946	-	-	0.0%
Intergovernmental Contributed Capital	225,000	-	-	-	0.0%
Total Other Revenues & Fees	737,972	543,035	544,098	580,200	6.6%

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Proceeds of Debt					
Promissory Note Revenue (Ator)	196,820	200,436	199,260	197,588	-0.8%
Proceeds Of Debt	2,335,671	1,189,868	330,000	-	-100.0%
Total Proceeds of Debt	<u>2,532,491</u>	<u>1,390,304</u>	<u>529,260</u>	<u>197,588</u>	<u>-62.7%</u>
Interfund Transfers					
Transfer To General (Sales Tax)	(13,147,385)	(14,228,084)	(15,414,000)	(15,725,000)	2.0%
Transfer To Capital Improvement - Projects	(3,348,267)	(5,165,269)	(6,080,028)	(6,304,378)	3.7%
Transfer To General (Admin Exp)	(400,000)	(400,000)	-	-	0.0%
Transfer To/From RAN (Police)	-	-	(330,000)	169,967	-151.5%
Transfer From General (Sales Tax)	21,022,850	22,727,460	24,375,000	25,035,000	2.7%
Transfer From--RAN (Stomwater)	235,101	241,801	265,735	254,080	-4.4%
Total Interfund Transfers	<u>4,362,299</u>	<u>3,175,908</u>	<u>2,816,707</u>	<u>3,429,669</u>	<u>21.8%</u>
Total OPWA Fund Revenues	<u>\$ 17,968,286</u>	<u>\$ 15,462,113</u>	<u>\$ 14,897,447</u>	<u>\$ 15,865,282</u>	<u>6.5%</u>
OPGA Fund					
Golf Operation					
Green Fees	\$ 199,368	\$ 185,330	\$ 188,100	\$ 217,100	15.4%
Memberships & Patron Card	169,836	165,190	158,050	174,200	10.2%
Tournament Fees	77,734	99,328	83,450	105,000	25.8%
Cart Rentals	122,610	113,539	116,000	130,000	12.1%
Driving Range Fees	35,611	28,228	28,250	36,000	27.4%
Marketing/Advertising	15,000	15,000	16,000	35,000	118.8%
Overage/Shortage-Golf	208	(263)	-	-	0.0%
Total Golf Operation	<u>620,367</u>	<u>606,352</u>	<u>589,850</u>	<u>697,300</u>	<u>18.2%</u>
Merchandise (net of cost)					
Merchandise Sales	132,892	137,109	144,974	140,000	-3.4%
Cost-Merchandise	(101,937)	(107,357)	(109,055)	(100,000)	-8.3%
Total Merchandise (net of cost)	<u>30,955</u>	<u>29,752</u>	<u>35,919</u>	<u>40,000</u>	<u>11.4%</u>
Food (net of cost)					
Food Sales	71,760	65,456	68,500	75,000	9.5%
Food Tournament Sales	12,458	11,269	11,700	15,700	34.2%
Banquet Sales-Food	36,496	43,659	36,000	44,000	22.2%
Banquet Room Fee	2,220	545	-	600	100.0%
Beer Sales	50,712	47,033	44,700	50,000	11.9%
Gratuities	4,295	2,562	1,706	4,000	134.5%
Cost-Food & Soft Drinks	(65,003)	(62,773)	(54,100)	(66,000)	22.0%
Cost-Beer	(20,358)	(18,573)	(17,100)	(20,000)	17.0%
Total Food (net of cost)	<u>92,580</u>	<u>89,178</u>	<u>91,406</u>	<u>103,300</u>	<u>13.0%</u>
Miscellaneous					
Other	713	796	511	700	36.9%
Total Miscellaneous	<u>713</u>	<u>796</u>	<u>511</u>	<u>700</u>	<u>36.9%</u>
Interfund Transfers					
Transfers From General Fund	254,611	439,163	550,000	450,000	-18.2%
Total OPGA Fund Revenues	<u>\$ 999,226</u>	<u>\$ 1,165,241</u>	<u>\$ 1,267,686</u>	<u>\$ 1,291,300</u>	<u>1.9%</u>

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Ambulance Service Fund					
Ambulance Billings	\$ 889,007	\$ 895,671	\$ 1,075,000	\$ 1,100,000	2.3%
Ambulance Subscriptions	6,540	5,660	4,875	4,775	-2.1%
UB Amb Fee	468,383	476,843	470,725	472,800	0.4%
Ambulance Refunds	(19,019)	(11,985)	(30,000)	(30,000)	0.0%
Interest & Other	983	1,913	3,573	3,388	-5.2%
Total Amb. Service Fund Revenues	\$ 1,345,894	\$ 1,368,102	\$ 1,524,173	\$ 1,550,963	1.8%
Ambulance Capital Fund					
Ambulance Billings	\$ 153,539	\$ 155,945	\$ 193,400	\$ 194,100	0.4%
Ambulance Subscriptions	1,125	977	840	850	1.2%
UB Amb/Fire Fee	80,353	82,162	83,050	83,450	0.5%
Interest & Other	2,189	1,625	600	600	0.0%
Total Ambulance Capital Fund Rev.	\$ 237,206	\$ 240,709	\$ 277,890	\$ 279,000	0.4%
Public Safety Capital Fund					
Ambulance Subscriptions	\$ 5,415	\$ 3,911	\$ -	\$ -	0.0%
UB Amb/Fire Fee	387,885	332,699	(73)	-	100.0%
Interest	1,092	711	222	-	-100.0%
Total Public Safety Capital Fund Revenues	\$ 394,392	\$ 337,321	\$ 149	\$ -	-100.0%
E-911 Fund					
E911 Phone Fees (Wired)	\$ 61,588	\$ 55,976	\$ 43,900	\$ 40,000	-8.9%
E911 Wireless Phone Fees	138,522	126,570	128,700	129,200	0.4%
E911 Prepaid Wireless Fees	25,426	28,770	33,000	33,100	0.3%
Interest	1,086	571	450	500	11.1%
Total E-911 Fund Revenues	\$ 226,622	\$ 211,887	\$ 206,050	\$ 202,800	-1.6%
Cemetery Care Fund					
Cemetery Interments	\$ 950	\$ 825	\$ 1,175	\$ 800	-31.9%
Interest	25	14	14	14	0.0%
Contributions & Donations	100	100	-	-	0.0%
Total Cemetery Care Fund Revenues	\$ 1,075	\$ 939	\$ 1,189	\$ 814	-31.5%
Emergency Siren Fund					
Emergency Siren Fees	\$ 2,829	\$ 6,861	\$ 5,000	\$ 5,000	0.0%
Interest	54	49	50	50	0.0%
Total Emergency Siren Fund Revenues	\$ 2,883	\$ 6,910	\$ 5,050	\$ 5,050	0.0%
Juvenile Court Fund					
Juvenile Court Fines	\$ 8,536	\$ 10,094	\$ 9,900	\$ 9,900	0.0%
Interest	93	89	80	80	0.0%
Total Juvenile Court Fund Revenues	\$ 8,629	\$ 10,183	\$ 9,980	\$ 9,980	0.0%
Hotel Tax Fund					
Hotel Tax 3%	\$ 231,016	\$ 245,534	\$ 240,000	\$ 245,000	2.1%
Hotel Tax 2%	154,010	163,689	160,000	163,333	2.1%
Interest & Other	5,814	6,130	1,690	1,900	12.4%
Total Hotel Tax Fund Revenues	\$ 390,840	\$ 415,353	\$ 401,690	\$ 410,233	2.1%

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Stormwater Management Fund					
Stormwater Service Fee - Residential	\$ 430,145	\$ 440,891	\$ 453,200	\$ 530,861	17.1%
Stormwater Service Fee - Commercial	210,614	215,540	223,300	269,040	20.5%
Stormwater Assessment Fee	30,368	-	31,000	31,000	0.0%
Interest	4,321	2,874	2,500	2,500	0.0%
Total Other Revenues & Fees	675,448	659,305	710,000	833,401	17.4%
Interfund Transfers					
Transfer To OPWA (RAN)	(235,101)	(241,801)	(265,735)	(254,080)	-4.4%
Total Interfund Transfers	(235,101)	(241,801)	(265,735)	(254,080)	-4.4%
Total Stormwater Mgmt Fund Revenues	\$ 440,347	\$ 417,504	\$ 444,265	\$ 579,321	30.4%
Vision Tax Fund					
Vision Sales Tax	\$ -	\$ -	\$ -	\$ 1,514,618	100.0%
Interest	-	-	-	1,200	100.0%
Total Vision Tax Fund	\$ -	\$ -	\$ -	\$ 1,515,818	100.0%
Park Development Fund					
Park Development Fees	\$ 81,900	\$ 78,700	\$ 76,100	\$ 80,000	5.1%
Interest	926	602	600	750	25.0%
Total Park Dev. Fund Revenues	\$ 82,826	\$ 79,302	\$ 76,700	\$ 80,750	5.3%
Capital Improvement Grants					
CDBG - Urban County Grant	\$ 113,463	\$ 121,567	\$ 228,591	\$ 117,404	-48.6%
Tulsa County Vision 2025	-	-	6,882,761	51,332	-99.3%
Total Capital Imprv. Grants Fund Revenues	\$ 113,463	\$ 121,567	\$ 7,111,352	\$ 168,736	-97.6%
Capital Improvements Fund					
Transfer From OPWA - Sales Tax	\$ 3,348,267	\$ 5,165,269	\$ 6,080,028	\$ 6,304,378	3.7%
Total Capital Imprv. Fund Revenues	\$ 3,348,267	\$ 5,165,269	\$ 6,080,028	\$ 6,304,378	3.7%
City Garage Fund					
Sales Of Parts & Services	\$ 155,803	\$ 96,042	\$ 156,896	\$ 181,030	15.4%
City Garage Overhead	226,687	268,368	393,557	372,522	-5.3%
Sale Of Fixed Assets & Materials	-	130	-	-	0.0%
Reimbursements & Refunds	300	150	1,181	-	-100.0%
Total City Garage Fund Revenues	\$ 382,790	\$ 364,690	\$ 551,634	\$ 553,552	0.3%
Worker's Comp Self-Insurance Fund					
Self-Ins Fees	\$ 418,874	\$ 459,752	\$ 487,239	\$ 529,480	8.7%
Interest	1,541	6,552	1,343	1,500	11.7%
Reimbursements & Refunds	7,310	16,544	12,000	-	-100.0%
Transfers In	45,454	108,648	68,937	56,848	-17.5%
Total Worker's Comp Self-Insurance	\$ 473,179	\$ 591,496	\$ 569,519	\$ 587,828	3.2%

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Gen Liab/Prop Self-Insurance Fund					
Self-Ins Fees	\$ 340,000	\$ 400,000	\$ 400,000	\$ 300,000	-25.0%
Interest	445	2,473	298	300	0.7%
Reimbursements/Refunds & Other	29,194	623	4,591	-	-100.0%
Transfer In	86,046	46,352	60,168	44,504	-26.0%
Total Gen Liab/Prop Self Insurance	\$ 455,685	\$ 449,448	\$ 465,057	\$ 344,804	-25.9%
Healthcare Self-Insurance Fund					
Healthcare Self-Ins Fees	\$ 3,799,847	\$ 4,153,871	\$ 4,774,827	\$ 5,116,194	7.1%
Dental Self-Ins Fees	211,537	229,699	253,636	267,072	5.3%
Vision Self-Ins Fees	42,273	43,128	45,117	46,740	3.6%
Reimbursements & Refunds	-	-	7,627	-	-100.0%
Interest	1,625	1,355	1,747	1,747	0.0%
Total Health Care Self-Insurance	\$ 4,055,282	\$ 4,428,053	\$ 5,082,954	\$ 5,431,753	6.9%
Sinking Fund					
Ad Valorem Taxes	\$ 132,423	\$ 151,481	\$ 128,008	\$ 101,346	-20.8%
Interest	2	16	6	6	0.0%
Total Other Revenues & Fees	132,425	151,497	128,014	101,352	-20.8%
Interfund Transfers					
Transfer To Workers Comp	(45,454)	(108,648)	(68,937)	(56,848)	-17.5%
Transfer To General Liability	(86,046)	(46,352)	(60,168)	(44,504)	-26.0%
Total Interfund Transfers	(131,500)	(155,000)	(129,105)	(101,352)	-21.5%
Total Sinking Fund Revenues	\$ 925	\$ (3,503)	\$ (1,091)	\$ -	-100.0%
Total City Source Revenues Earned	\$ 48,458,801	\$ 50,185,500	\$ 61,416,956	\$ 59,330,782	-3.4%
Total Interfund Transfers ¹	38,539,714	43,636,063	46,813,868	48,039,777	2.6%
Total Revenues - Including all Transfers	\$ 86,998,515	\$ 93,821,563	\$108,230,824	\$ 107,370,559	-0.8%

*Transfers represent the movement of cash between funds. It does not represent additional revenues received.

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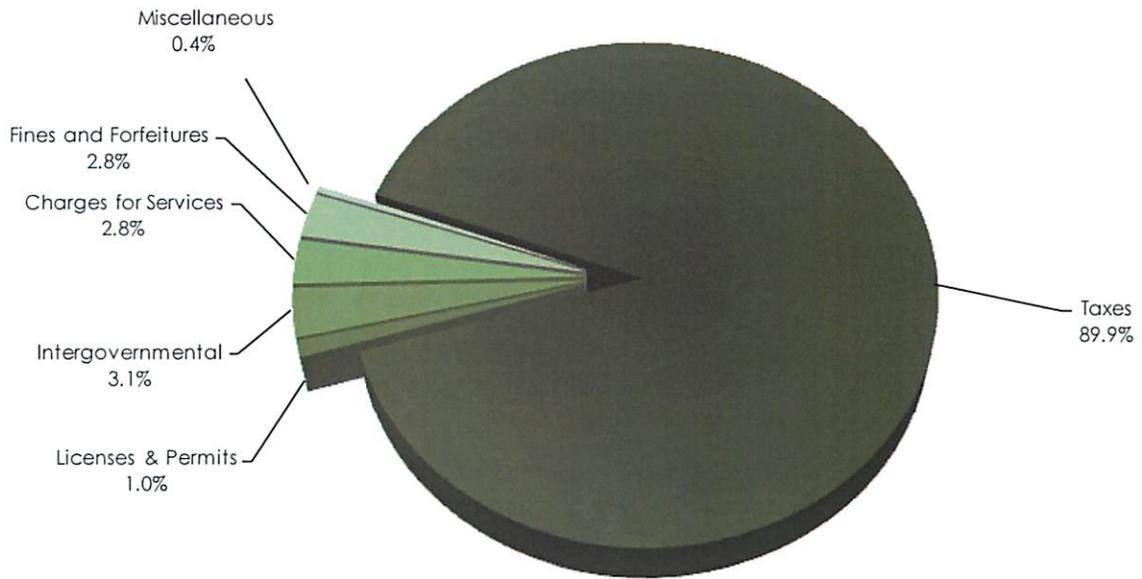
**GENERAL FUND &
HALF PENNY FUND**

GENERAL & HALF PENNY FUND SUMMARY

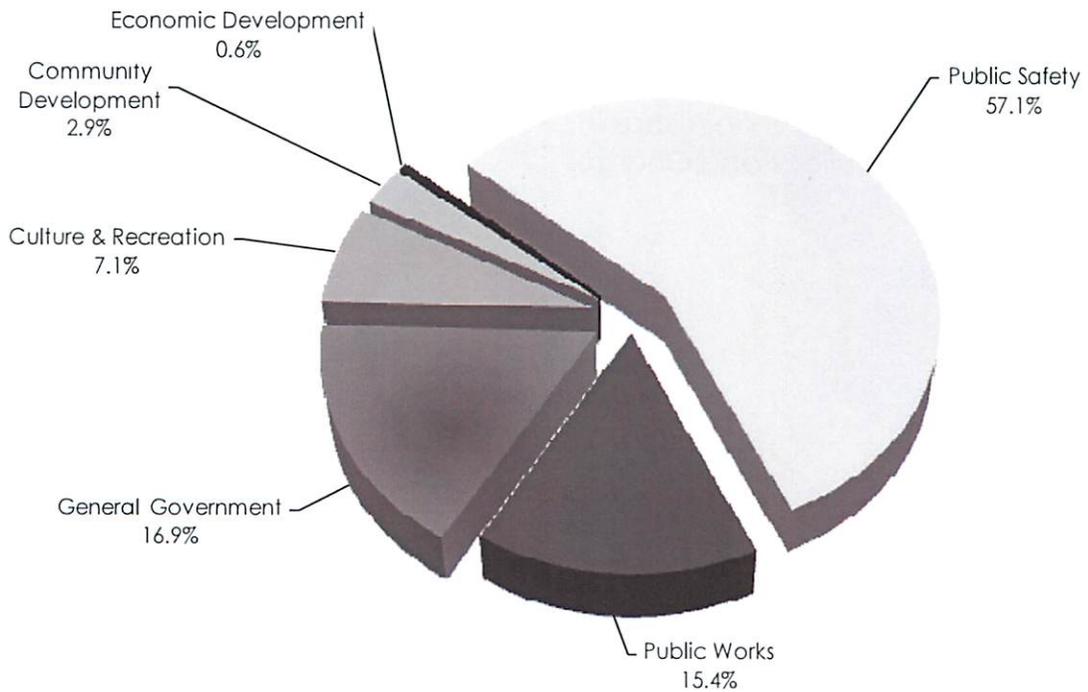
Fiscal Year 2016 – 2017

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Revenues					
Taxes	\$ 22,972,186	\$ 24,875,015	\$ 26,635,502	\$ 27,402,050	2.9%
Half-Penny Sales Tax	-	326,034	4,039,300	4,172,500	3.3%
Licenses & Permits	201,747	237,964	239,600	255,700	6.7%
Intergovernmental	816,112	818,531	891,374	756,900	-15.1%
Charges for Service	544,822	662,389	665,765	689,165	3.5%
Fines & Forfeitures	615,009	723,204	675,896	695,750	2.9%
Miscellaneous	111,184	108,937	126,902	106,322	-16.2%
Total Revenues	25,261,060	27,752,074	33,274,339	34,078,387	2.4%
Other Sources					
Transfers In - OPWA Indirect Admin	400,000	400,000	-	-	0.0%
Transfers In - OPWA Sales Tax	13,147,385	14,228,084	15,414,000	15,725,000	2.0%
Transfers Out - To OPGA	(254,611)	(439,163)	(550,000)	(450,000)	-18.2%
Transfers Out - OPWA Police RAN	-	-	-	(169,967)	-100.0%
Transfers Out - OPWA Sales Tax	(21,022,850)	(22,727,460)	(24,375,000)	(25,035,000)	2.7%
Total Other Sources	(7,730,076)	(8,538,539)	(9,511,000)	(9,929,967)	4.4%
Total Revenues & Other Sources (Net)	17,530,984	19,213,535	23,763,339	24,148,420	1.6%
Expenditures					
General Government					
Municipal Court	225,862	243,192	275,385	269,770	-2.0%
Managerial	775,200	760,496	826,532	900,619	9.0%
Finance	581,501	643,863	684,942	701,443	2.4%
Human Resources	372,497	415,433	457,200	481,062	5.2%
General Government	514,561	504,423	523,500	448,000	-14.4%
Information Technology	642,397	865,257	909,774	910,132	0.0%
Support Services	379,131	380,064	464,237	481,319	3.7%
Total General Government	3,491,149	3,812,729	4,141,570	4,192,345	1.2%
Community Development	525,011	584,489	739,339	730,166	-1.2%
Public Safety					
Police Services	4,944,090	5,788,500	\$6,955,481	6,714,619	-3.5%
Police Communications	630,591	684,117	846,711	943,108	11.4%
Animal Control	140,119	152,419	220,147	192,967	-12.3%
Fire Services	4,516,398	5,119,820	5,644,849	6,013,448	6.5%
Emergency Preparedness	69,983	128,408	91,170	97,211	6.6%
Total Public Safety	10,301,181	11,873,264	13,758,358	13,961,353	1.5%
Public Works					
Engineering	571,553	601,313	688,800	727,674	5.6%
Streets	782,697	788,528	2,251,051	2,291,083	1.8%
Stormwater	338,977	364,431	471,331	638,065	35.4%
Cemetery	10,061	8,949	81,775	150,241	83.7%
Total Public Works	1,703,288	1,763,221	3,492,957	3,807,063	9.0%
Culture & Recreation					
Parks	552,938	549,039	501,658	740,972	47.7%
Recreation and Culture	-	-	242,650	254,590	4.9%
Community Center	144,292	208,197	264,112	289,336	9.6%
Historical Museum	44,607	26,562	31,750	32,036	0.9%
Total Culture & Recreation	741,837	783,798	1,040,170	1,316,934	26.6%
Economic Development	113,162	114,837	139,025	137,998	-0.7%
Total Departmental Expenditures	16,875,628	18,932,337	23,311,419	24,145,859	3.6%
Change in Fund Balance	\$ 655,356	\$ 281,198	\$ 451,920	\$ 2,561	-99.4%
Projected Beginning Fund Balance	\$ 2,156,268	\$ 2,811,624	\$ 3,092,822	\$ 3,544,741	14.6%
Projected Ending Fund Balance	\$ 2,811,624	\$ 3,092,822	\$ 3,544,741	\$ 3,547,303	0.1%
Fund balance as a percentage of revenues	16.0%	16.1%	14.9%	14.7%	

GENERAL & HALF PENNY SALES TAX FUND REVENUES



GENERAL & HALF PENNY SALES TAX FUND EXPENDITURES



MUNICIPAL COURT

General Government 01-105

DESCRIPTION

The Municipal Court of Owasso is dedicated to providing adjudication of municipal ordinance violations and a fair administration of justice. This is done with a high level of respect, efficiency, and commitment to the public. The Municipal Court is responsible for imposing and efficiently collecting costs, fines, and other penalties due the City of Owasso.

BUDGET HIGHLIGHTS

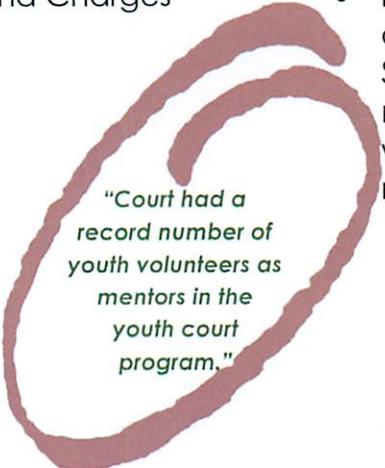
In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Provide resources to process citations
- Fund Youth Court
- Improve efficiency of data processing for collections
- Utilize a City Police Officer as Bailiff instead of a Reserve Officer. This change results in an increase to Personal Services and a decrease in Other Services and Charges

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

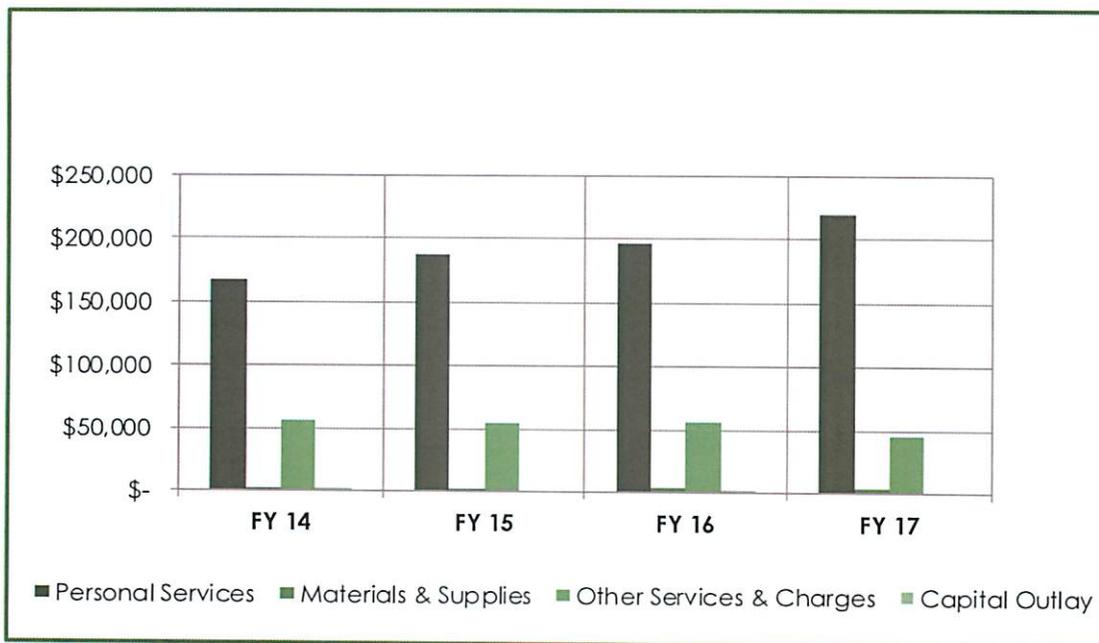
- Process more than 5,500 citations averaging a total of \$65,000 per month in cash receipts
- Provide support of the Early Intervention Program which plays an important role in working to reduce juvenile offenses and provide a valuable learning experience to participants
- Expand the types of juvenile offenses referred to Youth Services of Tulsa to provide a more appropriate experience with the goal of reducing repeat offenders



"Court had a record number of youth volunteers as mentors in the youth court program."

EXPENDITURE BY CATEGORY (General Fund 01-105)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 167,103	\$ 187,426	\$ 196,534	\$ 219,670	11.8%
Materials & Supplies	1,689	1,767	4,455	4,455	0.0%
Other Services & Charges	55,699	53,998	55,645	45,645	-18.0%
Capital Outlay	1,371	-	850	-	-100.0%
Total	\$ 225,862	\$ 243,192	\$ 257,484	\$ 269,770	4.8%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Judge - Part Time	1/2	1/2	1/2	1/2
Prosecutor - Part Time	1/2	1/2	1/2	1/2
Court Clerk	1	1	1	1
Deputy Court Clerk	1	1	1	1
Total	3	3	3	3

Bailiff is a Police Officer budgeted in the Police Department. The Bailiff overtime is reflected in Personal Services above.

** Full time equivalent is an employee who works at least 2,080 hours per year.*

MANAGERIAL

General Government 01-110

DESCRIPTION

The City Manager's office provides the overall administrative direction for the organization in accordance with policies established by the City Council and its Trust Authorities. The City of Owasso Charter establishes the municipal government as a "Council-Manager" form of government with the City Manager as the chief administrative officer and head of the administrative branch of the city government. The City Manager is responsible for the preparation and administration of the annual budget, among other things.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Provide cost of living increases for all City staff
- Purchase a CNG vehicle to replace the aging City Manager vehicle
- Replace aging computers
- Relocate employees to the newly renovated City Hall location at 76 St & Main St
- Begin process to renovate the existing City Hall for use as a Police Station
- Allow Owasso representation at the annual Tulsa Regional Washington D.C. Fly-in to address legislative issues facing the community

PROJECT STATUS AND ACCOMPLISHMENTS

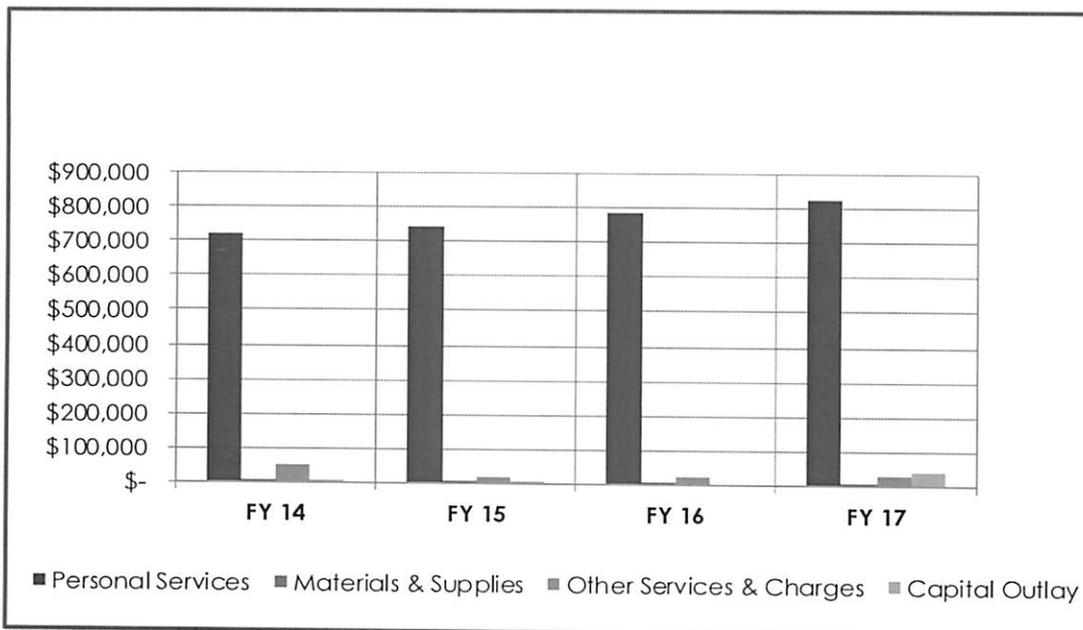
The FY 2015-16 budget provided opportunities to:

- Pass the recapture of 55/100th's of one penny vision tax dedicated to street improvements without raising the overall City sales tax rate
- Enhance the City's annual street repair and maintenance program
- Approve the use of excess Vision 2025 Funds to do the following projects:
 - Build a new Festival Market Place
 - Improve the Sports Complex by adding lighting, new fields, paved parking, a 5K Trail, and a Water Feature Splash Pad

"Continue merit-based pay increases for non-union employees."

EXPENDITURE BY CATEGORY (General Fund 01-110)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 722,943	\$ 742,270	\$ 786,237	\$ 826,285	5.1%
Materials & Supplies	1,822	2,486	4,100	5,100	24.4%
Other Services & Charges	48,628	15,611	22,537	29,234	29.7%
Capital Outlay	1,807	130	-	40,000	100.0%
Total	\$ 775,200	\$ 760,496	\$ 812,874	\$ 900,619	10.8%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
City Manager	1	1	1	1
Assistant City Manager	2	1	1	1
Administrative Assistant	1	1	1	1
Administrative Support	1	1	1	1
City Attorney	1	1	1	1
Project/Legislative Affairs	1	1	1	1
Receptionist	1	1	1	1
Total	8	7	7	7

Eliminated one of the Assistant City Manager positions in FY 2015.

** Full time equivalent is an employee who works at least 2,080 hours per year.*

FINANCE

General Government 01-120

DESCRIPTION

The Finance Department manages the fiduciary responsibilities of the City by providing control and recording of the City's financial activity, thus ensuring transparency through accurate and reliable information available for public review and compliance with state and local laws and regulations. Responsibilities of the department include the review and monitoring of financial activity, investment of funds, coordination of the annual audit, and preparation of internal and external reporting as desired by citizens and required by various governmental agencies.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Improve timely, accurate and transparent reporting of financial information
- Provide coordination of the City's annual financial audit
- Ensure compliance with State and Federal grant requirements for disbursement and reporting of awards
- Ensure City funds are invested and pledged to prevent loss
- Prepare the first Comprehensive Annual Financial Report

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

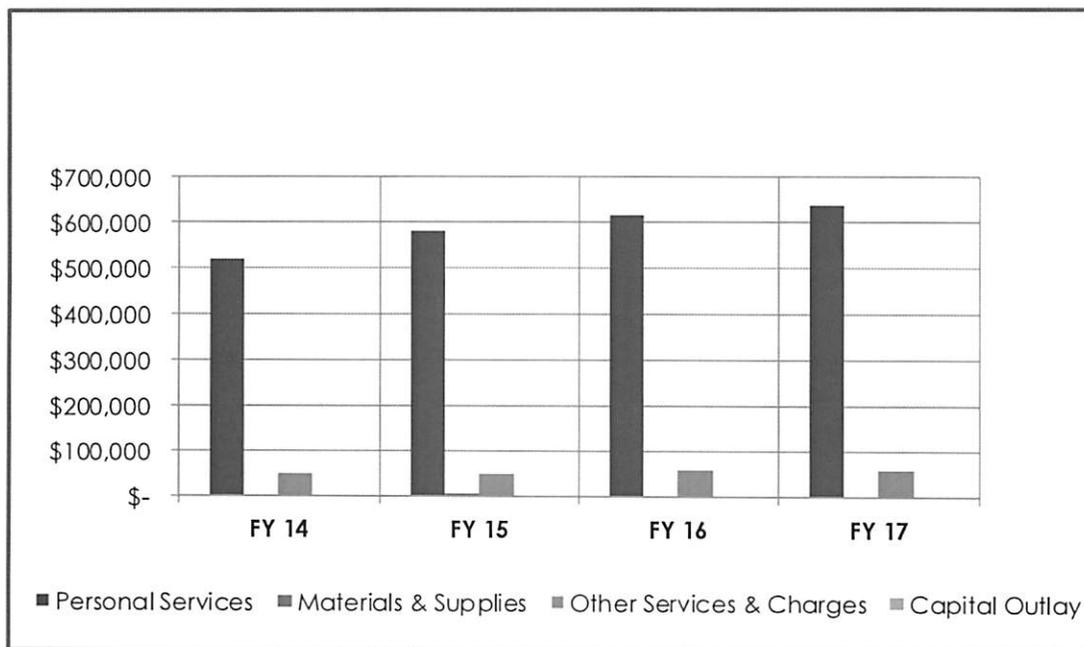
- Implement electronic clearing of customer bill payments
- Implement a new credit card processing system
- Implement internal controls over financial resources sufficient to prevent any findings of deficiency by the external auditors
- Provide timely, accurate, and transparent reporting of financial information in compliance with Generally Accepted Accounting Principles as dictated by the Governmental Accounting Standards Board



"Finance consistently achieves an unmodified opinion on audited financial statements."

EXPENDITURE BY CATEGORY (General Fund 01-120)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 520,841	\$ 583,159	\$ 617,804	\$ 636,930	3.1%
Materials & Supplies	4,474	6,927	3,705	3,705	0.0%
Other Services & Charges	54,076	49,863	60,337	59,533	-1.3%
Capital Outlay	2,110	3,914	1,275	1,275	0.0%
Total	\$ 581,501	\$ 643,863	\$ 683,121	\$ 701,443	2.7%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Finance Director	1	1	1	1
Assistant Finance Director	1	1	1	1
Senior Accountant	1	1	1	1
Accountant	3	3	3	3
Part-time/Intern	1/2	1	1	1/2
Total	6 1/2	7	7	6 1/2

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

HUMAN RESOURCES

General Government 01-130

DESCRIPTION

The Human Resources Department integrates the core values of character, safety, service, and development with the City's management philosophy, generating a workforce that purposes each day to make a difference and improve the quality of life for the citizens of Owasso. Responsibilities of the department are to provide support services by recruiting and hiring new employees; administrating and reviewing insurance and benefits; planning and coordinating in-house training; developing and establishing personnel policies, procedures, and position classifications; and overseeing risk management and workers' compensation issues.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Provide development opportunities to employees to complement skill development training offered by the departments using online learning
- Continue to promote and encourage employee wellness
- Continue to provide in-house Strata Leadership based training to employees
- Provide employees the opportunity to participate in character based training with Strata Leadership

PROJECT STATUS AND ACCOMPLISHMENTS

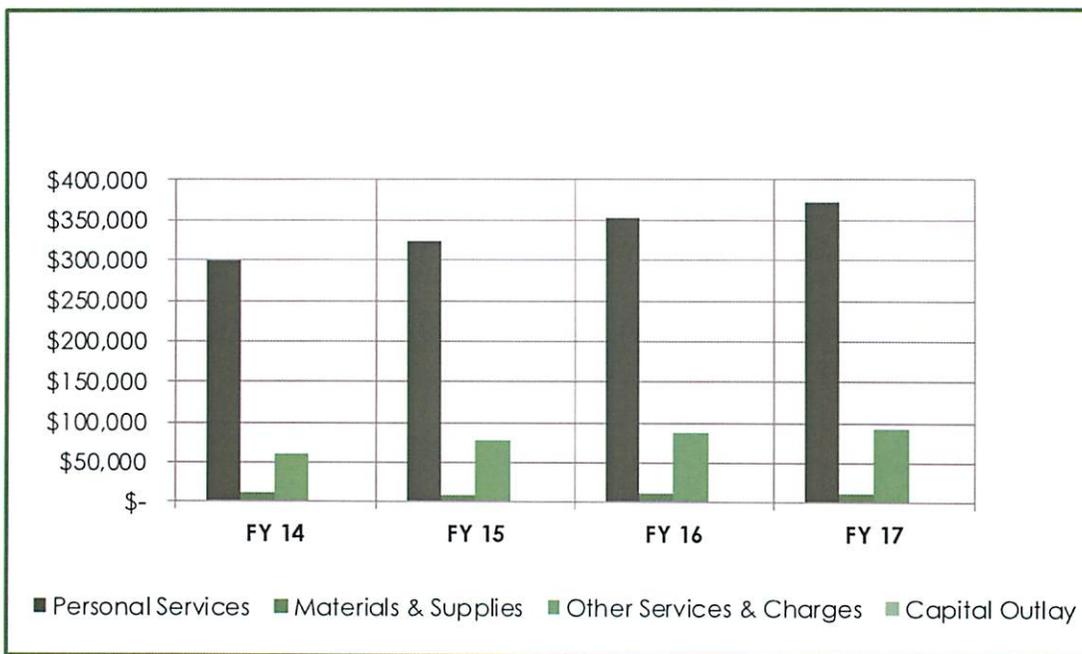
The FY 2015-16 budget provided opportunities to:

- Implement an "Employee FitBit Challenge," a wellness initiative designed to build awareness and encourage fitness through monthly challenges. 101 employees are currently participating in the monthly challenges.
- Obtain Strata Leadership Train-the-Trainer certification for two staff members
- Provide character based training open to all employees with guest speaker Jay Wilkinson

"Implemented an Employee FitBit Monthly Challenge"

EXPENDITURE BY CATEGORY (General Fund 01-130)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 298,633	\$ 323,395	\$ 352,933	\$ 372,762	5.6%
Materials & Supplies	11,870	10,371	12,400	12,500	0.8%
Other Services & Charges	60,815	79,063	89,300	92,500	3.6%
Capital Outlay	1,179	2,605	-	3,300	100.0%
Total	\$ 372,497	\$ 415,433	\$ 454,633	\$ 481,062	5.8%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Human Resources Director	1	1	1	1
HR Specialist	2	3	3	3
Clerical - Share with IT	2/3	0	0	0
Part-time/Intern	1/2	1/2	1/2	1/2
Total	4 1/6	4 1/2	4 1/2	4 1/2

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

GENERAL GOVERNMENT

General Government 01-150

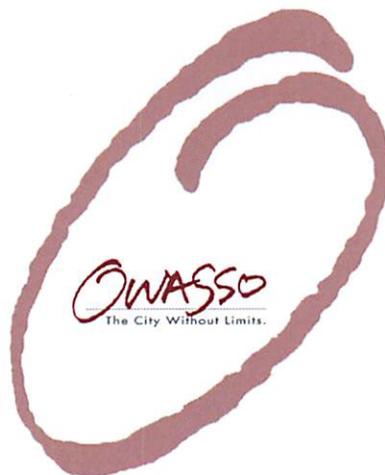
DESCRIPTION

The General Government budget allows for the expenditures of funds utilized in the day-to-day operations of City government that are shared between departments or not directly attributable to any single department. Examples of such expenditures include, but are not limited to, City Hall utilities, telephone, elections, copying expenses, postage, and professional & technical services.

BUDGET HIGHLIGHTS

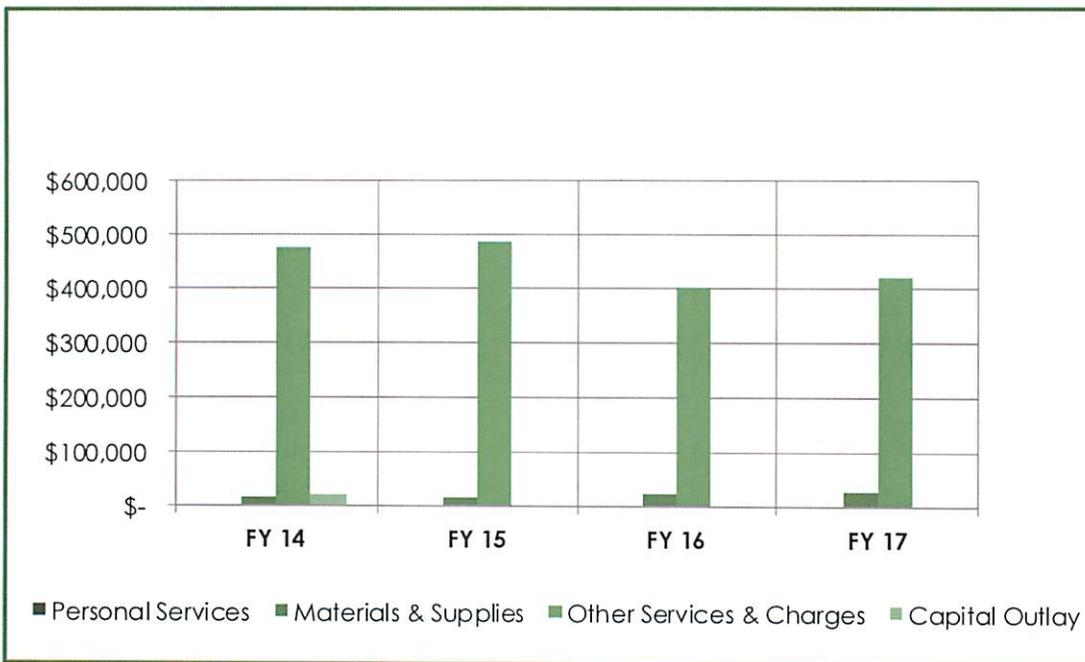
In addition to administrative expenses, the FY 2017 budget request includes funding to:

- Contract with Grand Gateway for Pelivan Transit Public Transportation Services to provide citizens with the ability to access services within the community.
- Fund utilities associated with the occupancy of the new City Hall building.



EXPENDITURE BY CATEGORY (General Fund 01-150)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	17,923	18,388	23,000	27,500	19.6%
Other Services & Charges	475,976	486,035	400,500	420,500	5.0%
Capital Outlay	20,662	-	-	-	0.0%
Total	\$ 514,561	\$ 504,423	\$ 423,500	\$ 448,000	5.8%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
	0	0	0	0
	0	0	0	0

No positions are funded out of this department.

** Full time equivalent is an employee who works at least 2,080 hours per year.*

INFORMATION TECHNOLOGY

General Government 01-175

DESCRIPTION

The Information Technology Department provides expertise for the implementation, support, and maintenance of technology systems utilized by staff for internal and external functions essential to the efficient execution of services. The IT department is responsible for providing leadership and vision for new technology in support of the business goals of the organization. Security, reliability, and transparency are significant considerations for all technology-related decisions.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Implement a major upgrade of the City's Financial, Utility Billing and Work Order system
- Add fiber redundancy from the new City Hall to Public Works and Police facilities
- Continue migration of systems from aging servers to Storage Area Network (SAN) and new servers/virtual servers
- Complete access control system setup for the new City Hall and begin to address the integration with other facilities
- Complete video surveillance systems for the new City Hall
- Implement a new phone system for Police, Fire, Public Works and other departments

PROJECT STATUS AND ACCOMPLISHMENTS

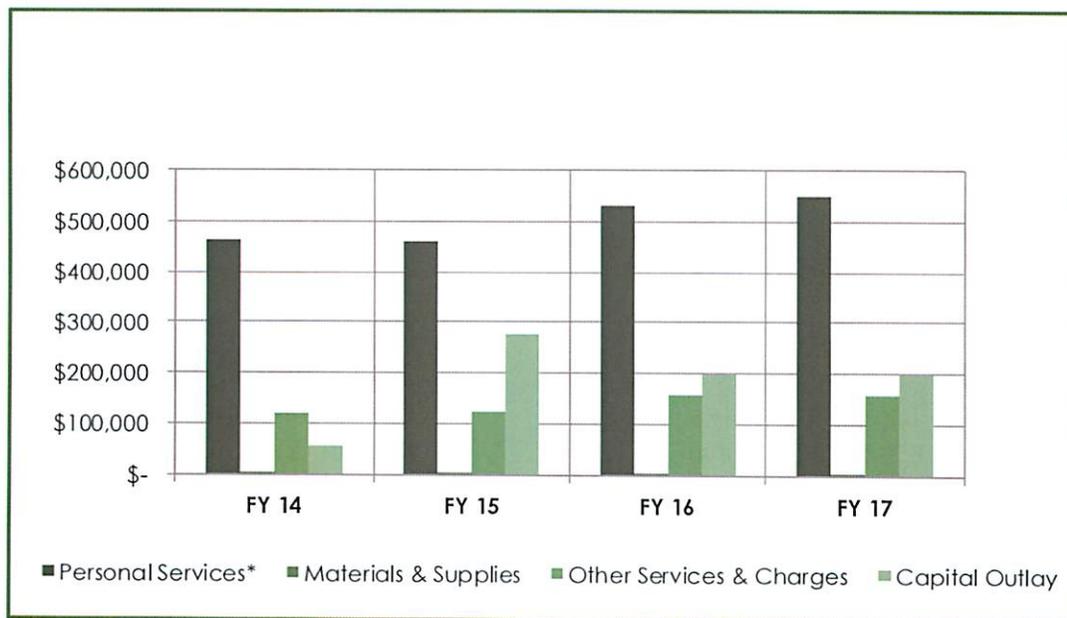
The FY 2015-16 budget provided opportunities to:

- Acquire fiber for the new City Hall
- Purchase Cisco ASA firewall, which includes deploying next generation security features with active intrusion detection and active spam virus detection
- Upgrade the Fire Department software and migration to a new server, and a new video surveillance system
- Assist Police Department with an upgrade of Eventide dispatch recording system and installation of Oklahoma Law Enforcement Telecommunications System (OLETS) Cisco Router
- Implement Symantec desktop antivirus system
- Migrate to a web hosted and supported credit card processing system
- Expand the City wifi at several locations

"Expanded the Virtual Server environment."

EXPENDITURE BY CATEGORY (General Fund 01-175)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services*	\$ 463,483	\$ 460,108	\$ 530,567	\$ 550,148	3.7%
Materials & Supplies	3,073	2,265	3,000	3,500	16.7%
Other Services & Charges	120,583	124,532	156,574	156,484	-0.1%
Capital Outlay	55,258	278,353	198,400	200,000	0.8%
Total	\$ 642,397	\$ 865,257	\$ 888,541	\$ 910,132	2.4%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
IT Director	1	1	1	1
Information Systems Admin	1	1	1	1
Network Administrator	1	1	1	1
Desktop Support	2	2	2	2
Clerical - Share with HR	1/3	0	0	0
Total	5 1/3	5	5	5

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

SUPPORT SERVICES

General Government 01-181

DESCRIPTION

The Support Services Department provides facility maintenance services to other City departments, as well as to the public. Responsibilities include: custodial care, grounds maintenance for several City facilities, HVAC system maintenance, repairs and remodeling of City facilities, and City event support. Support Services is also responsible for the state-wide radio system coordination, including: E-911 issues, pager administration, Old Central Building support and rentals, and purchasing and distribution of supplies and office furniture for all departments.

BUDGET HIGHLIGHTS

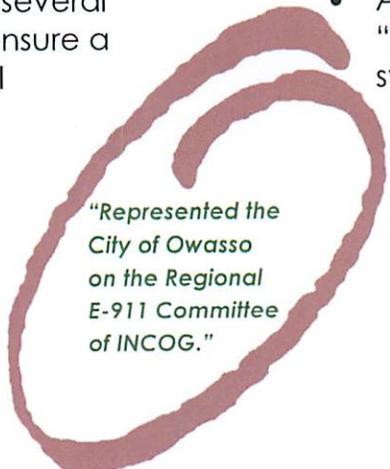
In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Perform facility repairs, and maintenance
- Perform facility updates on the Old Central Building including expansion of bathrooms, retrofit of LED lights, and replacement of HVAC ductwork
- Perform grounds maintenance at several City facilities to ensure a neat professional appearance
- Upgrade computer equipment
- Hire a part-time seasonal clerk

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

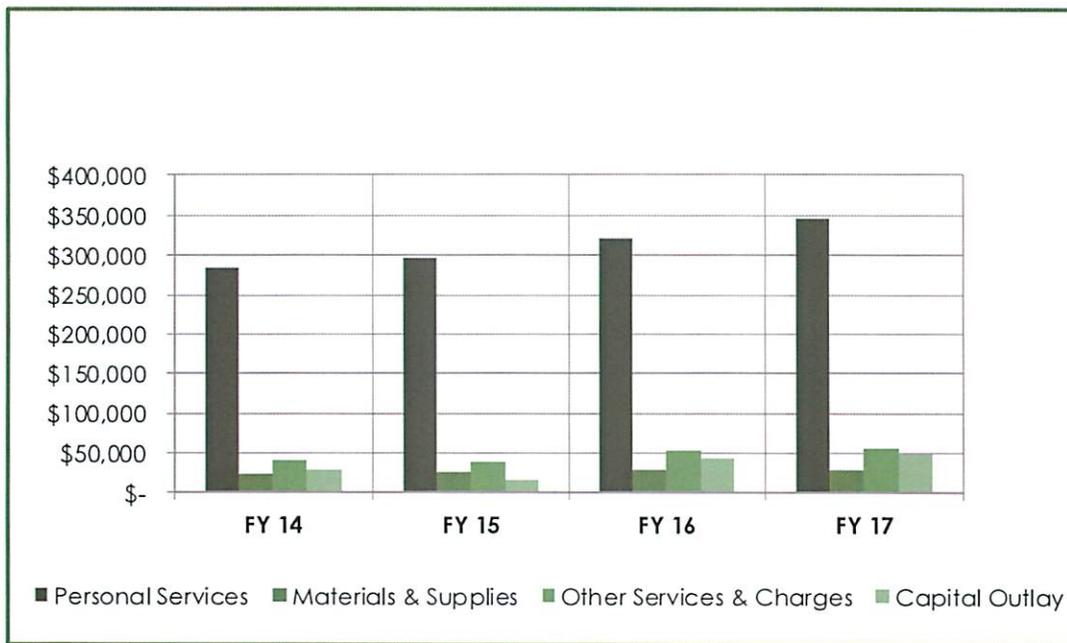
- Represent the City on Regional E911 Committee of INCOG
- Perform maintenance and repairs at City facilities
- Perform repairs on HVAC units at the New City Hall building
- Coordinate repairs on the elevator in the New City Hall building
- Award contract for the new "Project 25" compliant radio system



"Represented the City of Owasso on the Regional E-911 Committee of INCOG."

EXPENDITURE BY CATEGORY (General Fund 01-181)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 284,694	\$ 297,532	\$ 322,249	\$ 346,601	7.6%
Materials & Supplies	23,733	26,838	29,060	28,910	-0.5%
Other Services & Charges	41,132	39,699	53,552	57,158	6.7%
Capital Outlay	29,572	15,995	44,700	48,650	8.8%
Total	\$ 379,131	\$ 380,064	\$ 449,561	\$ 481,319	7.1%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Support Services Director	1	1	1	1
Administrative Assistant	1/2	1/2	1/2	1/2
Supervisor	1	1	1	1
Maintenance Technician	1	1	1	1
Janitor - Part-time (2)	1	1	1	1
Clerical - Part-time	0	0	1/2	1/2
Total	4 1/2	4 1/2	5	5

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

COMMUNITY DEVELOPMENT

Community Development 01-160

DESCRIPTION

The Community Development Department provides current and prospective citizens of Owasso with courteous, timely, and professional assistance; a comprehensive approach to growth and commerce; the safe, compliant construction of the built environment; improved quality of life with continuous code enforcement; and upgrades in land development practices to provide a complete community that excels in providing a choice of quality housing and attractive development respectful of future generations. The Community Development Department is responsible for the coordination of the Planning Commission, Board of Adjustment, Annexation Committee, and Technical Advisory Committee as well as providing assistance and liaison to City Council, Capital Improvements Committee, GrOwasso Land Use Master Plan Steering Committee, and Owasso Economic Development Authority.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Provide additional training to meet growing needs and to maintain professional licenses
- Continue to work with developers and other departments to improve the newly branded Owasso Downtown Redbud District
- Continue to work on Vision 2025 Excess Funds projects throughout the City

"Implemented the adoption of Owasso's Complete Streets Policy."

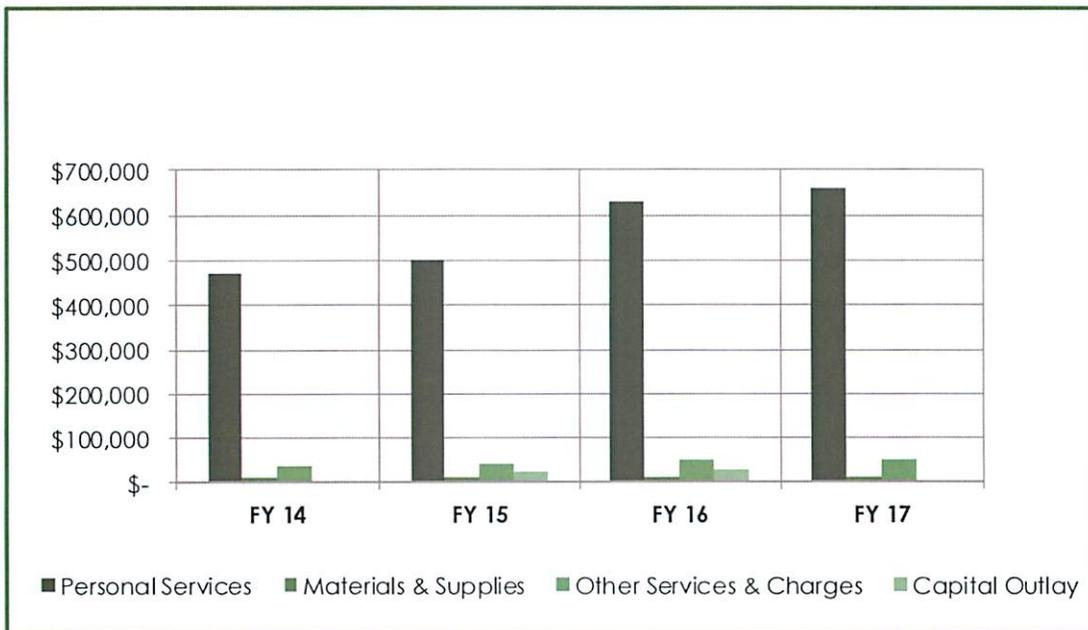
PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

- Led a community wide effort to name the new Redbud District
- Process 178 new single-family residential permits
- Continue development of the U.S. Highway 169 Overlay District for Owasso's most visible corridor
- Begin work on the Owasso Zoning Code
- Administer the 2015-16 CDBG project in the Baptist Retirement Village
- Design the upcoming Dog Park and Ranch Creek Trail
- Work with INCOG on the completion of the GO Plan

EXPENDITURE BY CATEGORY (General Fund 01-160)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 471,216	\$ 504,449	\$ 630,016	\$ 663,079	5.2%
Materials & Supplies	11,490	11,437	12,700	12,700	0.0%
Other Services & Charges	40,123	42,258	50,004	52,887	5.8%
Capital Outlay	2,182	26,344	31,500	1,500	-95.2%
Total	\$ 525,011	\$ 584,489	\$ 724,220	\$ 730,166	0.8%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Community Dev. Director	1	1	1	1
Building Services Manager	1	1	1	1
Building Inspector	0	0	1	1
Long Range Planner	1	1	1	1
Assistant City Planner	1	1	1	1
Code Enforcement Officer	1	1	1	1
Part-time/Intern (1)	0	0	1/2	1/2
Permit Clerk	1	1	1	1
Total	6	6	7 1/2	7 1/2

* Full time equivalent is an employee who works at least 2,080 hours per year.

POLICE SERVICES

Public Safety 01-201 & 38-201

DESCRIPTION

The Owasso Police Department is responsible for enforcing Municipal Ordinances and Oklahoma Statutory Law. Enforcement activities are complemented by proactive problem solving efforts designed to prevent and reduce crime. The mission, vision, and core values of the department all support the critical need for community partnerships. Police services include the patrol division, detective division, and records division. A multitude of specialties exist within the department divisions, all of which allow the department to respond to any policing need within the community.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Begin renovation of the Police Department Headquarters to meet the needs of the growing department
- Select and train one additional detective for the Criminal Investigations Division
- Implement a "Citizen Volunteer Patrol" program
- Apply resources to ensure officers have adequate equipment in the field
- Continue application of resources for advanced training of police officers and civilian employees to maintain high standards of the organization

"Responded to approximately 21,000 citizen calls for assistance – a 16.6% increase."

PROJECT STATUS AND ACCOMPLISHMENTS

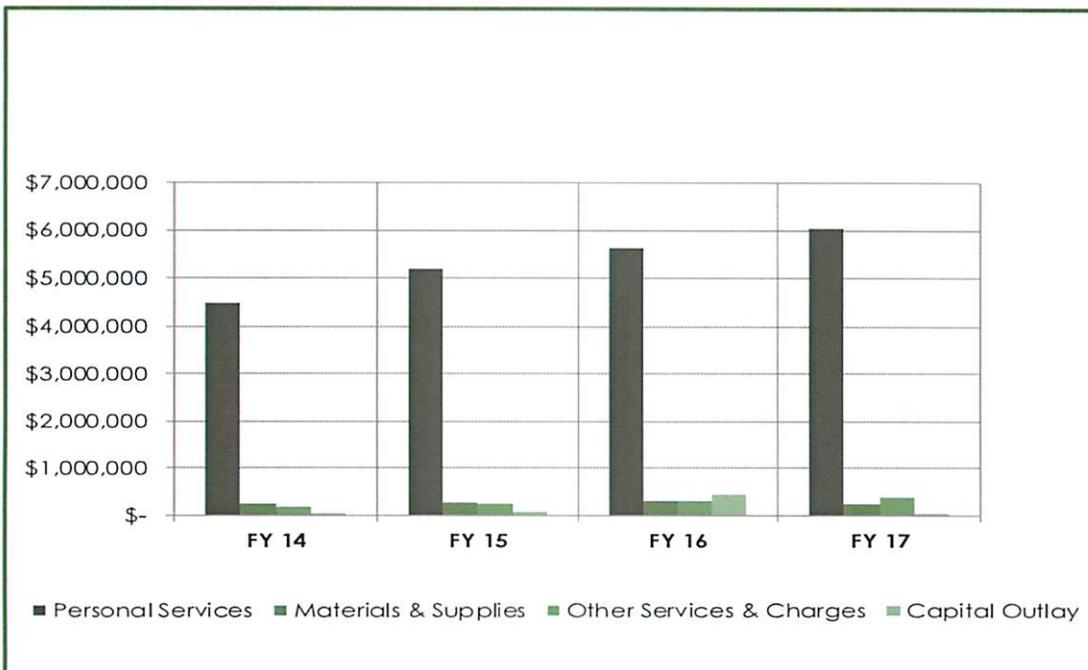
The FY 2015-16 budget provided opportunities to:

- Select, equip and train one new K-9 team to increase proactive enforcement, improve officer safety, and enhance community relations
- Purchase additional SWAT team and sniper equipment to ensure team members continue to render a rapid and safe response in emergency situations
- Purchase police radios and radar speed enforcement equipment
- Purchase uniforms and equipment for 5 new officers
- Pay tuition reimbursement for 3 employees, two of whom are working toward master's degrees and one who completed a bachelor's degree

EXPENDITURE BY CATEGORY

General Fund 01-201 & Half Penny Sales Tax Fund 38-201

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 4,474,726	\$ 5,207,819	\$ 5,618,603	\$ 6,035,225	7.4%
Materials & Supplies	239,868	261,537	298,017	256,000	-14.1%
Other Services & Charges	177,081	252,511	294,578	373,394	26.8%
Capital Outlay	52,414	66,633	450,980	50,000	-88.9%
Total	\$ 4,944,090	\$ 5,788,500	\$ 6,662,178	\$ 6,714,619	0.8%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Chief of Police	1	1	1	1
Deputy Chief	1	1	1	1
Captain	2	2	2	2
Detective Lieutenant	1	1	1	1
Detective Sergeant	1	1	1	1
Detective Officer	4	4	4	4
Patrol Lieutenant	4	4	5	4
Sergeant	6	6	6	6
Patrol Officer	28	29	36	37
Property Specialist	1	1	1	1
Clerical	2	2	2	2
Clerical - Part-time (2)	0	0	1	1
Custodian - Part-time (1)	0	0	0	1/2
Total	51	52	61	61 1/2

* Full time equivalent is an employee who works at least 2,080 hours per year.

POLICE COMMUNICATIONS

Public Safety 01-215

DESCRIPTION

The Communications Division serves as the vital link between the citizens and the public safety and service division of the City of Owasso. We strive to collect and disseminate all requests for service in a prompt, courteous, and efficient manner for all our customers. The communication division is charged with the responsibility of handling all departmental calls for service, both emergency and non-emergency and supervision and care of prisoners housed in our lockup facility. Division personnel help save lives, protect property and assist the public in their time of need.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Create a video arraignment system for prisoner court appearances to assist with security and limit prisoner transportation
- Replace computer switch, allowing dispatchers to share computer resources
- Replace UPS power supplies as they fail
- Provide large monitors to display unit information in the dispatch office
- Offer incentive hiring bonuses to recruit dispatch professionals to the City
- Provide skill based pay incentives to encourage professional growth

PROJECT STATUS AND ACCOMPLISHMENTS

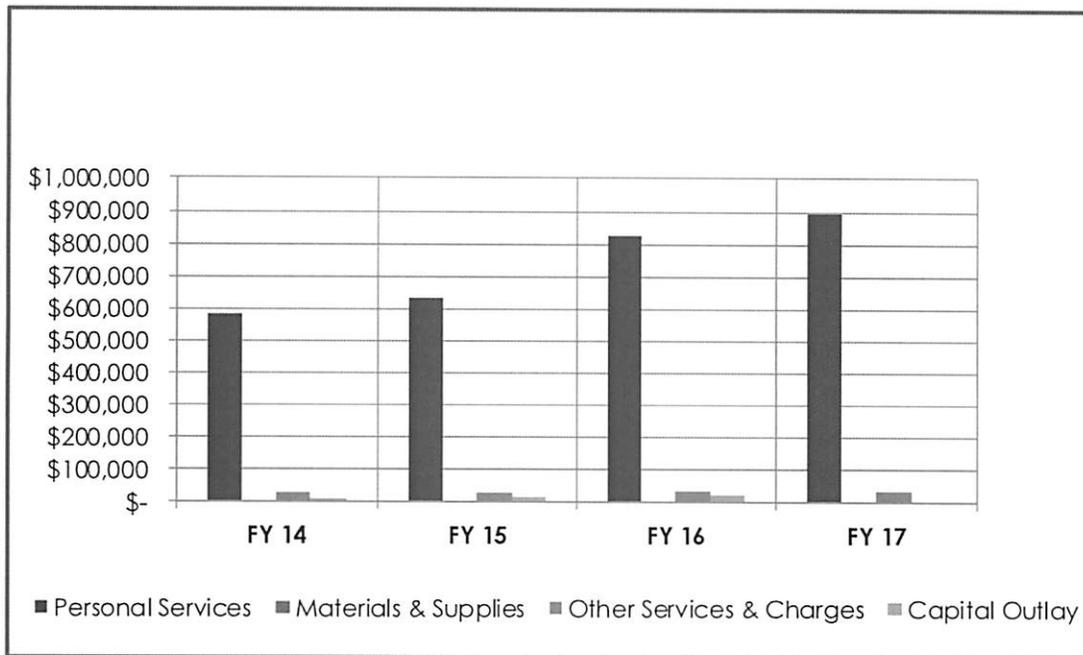
The FY 2015-16 budget provided opportunities to:

- Provide security and care for 1,012 prisoners
- Enhance professionalism and accountability by implementing 13 new operating procedures
- Continue program of weekly training modules for all dispatchers emphasizing high risk/low frequency tasks
- Ensure all dispatchers obtained initial national Telecommunicator certification
- Upgrade digital audio recording equipment for telephone and radio

"Handled 51,760 calls from citizens during FY 2016, a 16.9% increase."

EXPENDITURE BY CATEGORY (General Fund 01-215)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 581,575	\$ 631,284	\$ 823,013	\$ 892,608	8.5%
Materials & Supplies	4,391	5,484	5,800	5,800	0.0%
Other Services & Charges	31,535	32,647	38,450	38,450	0.0%
Capital Outlay	13,090	14,702	21,500	6,250	-70.9%
Total	\$ 630,591	\$ 684,117	\$ 888,763	\$ 943,108	6.1%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Supervisor**	1	1	1	1
Shift Leader**	2	2	2	2
Dispatcher**	10	10	11	11
Total	13	13	14	14

* Full time equivalent is an employee who works at least 2,080 hours per year.

** Positions are partially budgeted through E-911 Fund.

ANIMAL CONTROL

Public Safety 01-221

DESCRIPTION

Animal Control is responsible for enforcing Municipal Ordinances related to animals, as well as the care of animals housed at the Owasso Animal Shelter. Animal Control employees work in partnership with local rescue organizations in an effort to find lifelong homes for all adoptable pets being cared for at the shelter.

BUDGET HIGHLIGHTS

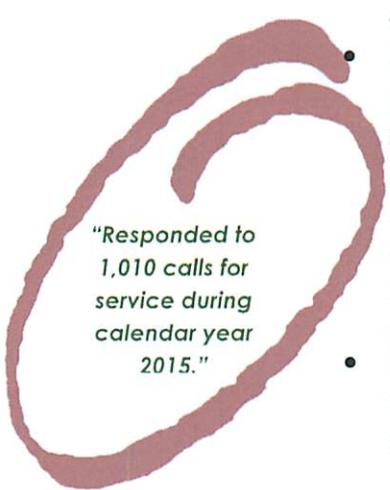
In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Replace interior shelter doors
- Continue the annual Barktoberfest
- Respond to animal related calls for service to the citizens of Owasso
- Provide care and housing for stray animals
- Provide low cost adoption fees, vaccines, blood tests and spay/neuter

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

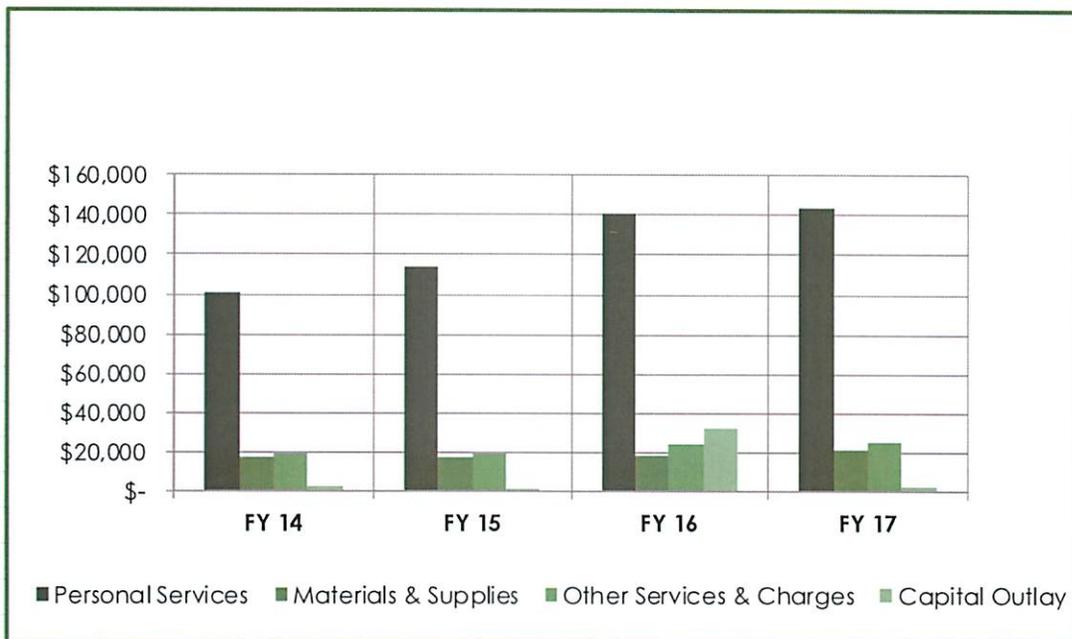
- Respond to approximately 1,010 animal related calls for service
- Provide care and housing for 586 animals
- Provide low cost adoption fees including vaccines, blood tests, and spay/neuter
- Replace Toughbook computers in both animal control vehicles
- Upgrade Wifi system in both animal control vehicles
- Upgrade the animal shelter by painting various rooms, replacing office flooring, installing HVAC system in the dog kennel, installing drop ceilings, replacing lighting, replacing the roof and planting a tree
- Hire a part-time shelter attendant for better customer service



"Responded to 1,010 calls for service during calendar year 2015."

EXPENDITURE BY CATEGORY (General Fund 01-221)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 100,527	\$ 114,273	\$ 140,686	\$ 143,660	2.1%
Materials & Supplies	17,270	17,827	18,150	21,050	16.0%
Other Services & Charges	19,592	19,542	24,617	25,757	4.6%
Capital Outlay	2,730	778	32,500	2,500	-92.3%
Total	\$ 140,119	\$ 152,419	\$ 215,953	\$ 192,967	-10.6%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Animal Control Officer	2	2	2	2
Part-Time Shelter Attendant	0	1/2	1/2	1/2
Total	2	2 1/2	2 1/2	2 1/2

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

FIRE SERVICES

Public Safety 01-250 & 37-250

DESCRIPTION

The Owasso Fire Department's mission is to provide exceptional fire suppression, emergency ambulance services, and outreach services essential to the health, safety, and well-being of the community. The Fire Department provides continuous service to an area of approximately 50 square miles, operating out of three (3) fire stations. In addition to emergency services, the department provides fire code enforcement, fire and life safety education, and child car seat inspections.

Passage of the Half-Penny Sales Tax in January 2015 will enable the City to add a fourth Fire Station to be more responsive to the Northwest area of Owasso.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Maintain current scope of emergency, non-emergency, and routine operations
- Ensure delivery of training program that support current operations and enhance personnel's professional development
- Begin design and engineering on the new Fire Station
- Perform needed repairs and updates at the other three Fire Stations in the City
- Continue the programmed replacement of firefighting equipment

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

- Purchase additional equipment for the Disaster Response Unit to better prepare the department to respond to disaster-type events
- Purchase new SCBA units to replace inventory of older units
- Continue advanced training for disaster response
- Make necessary repairs to Fire Station #1, #2 & #3 to ensure operational reliability and a safe working environment
- Train remaining personnel to Firefighter II, thus ensuring eligibility for federal grants
- Secure an architectural firm to design the Master Plan for Fire Station #4
- Replace two staff vehicles

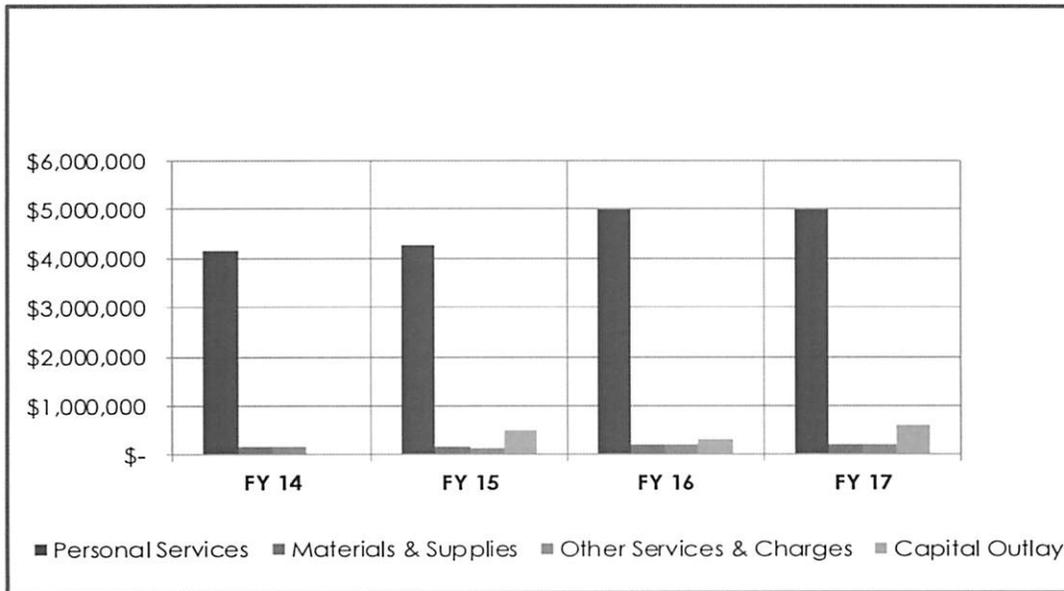


"Added a Deputy Fire Marshal"

EXPENDITURE BY CATEGORY

General Fund 01-250 & Half Penny Sales Tax Fund 37-250

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 4,167,245	\$ 4,272,813	\$ 4,982,536	\$ 4,982,342	0.0%
Materials & Supplies	177,651	187,582	209,700	222,500	6.1%
Other Services & Charges	161,645	146,241	202,365	208,606	3.1%
Capital Outlay	9,857	513,184	330,545	600,000	81.5%
Total	\$ 4,516,398	\$ 5,119,820	\$ 5,725,146	\$ 6,013,448	5.0%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Fire Chief	1	1	1	1
Deputy Chief	1	1	1	1
Assistant Chief	1	1	1	1
Fire Marshall	1	1	1	1
Deputy Fire Marshall	0	0	1	1
EMS Manager**	1	1	1	1
Battalion Chief**	3	3	3	3
Captain**	9	9	9	9
Fire Fighter/EMT**	36	36	36	36
Secretary	1	1	1	1
Total	54	54	55	55

* Full time equivalent is an employee who works at least 2,080 hours per year.

**Partially budgeted in Ambulance Service Fund 20.

EMERGENCY PREPAREDNESS

Public Safety 01-280

DESCRIPTION

The Emergency Preparedness Department provides a comprehensive emergency management program which coordinates the preparation for, recovery from, and mitigation of major emergencies and disasters. The department's responsibilities include monitoring all storm activities, management of the Community Warning System consisting of sixteen warning sirens covering the City, serving as the FEMA liaison, acting as the centralized command post, ensuring City compliance with NIMS (National Incident Management System), and the creation and implementation of emergency pre-plans for City businesses. This department collaborates with other City departments to insure readiness to manage response to emergencies and disasters. This includes responses to tornadoes, floods, and heat emergencies.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Maintain the City's Community Warning System
- Replace computer equipment
- Purchase new Civic Ready software
- Activate the 16 warning sirens appropriately for tornado warnings, 80 mile per hour straight line winds, or major floods.

"Achieved 100% compliance rate with the National Incident Management System."

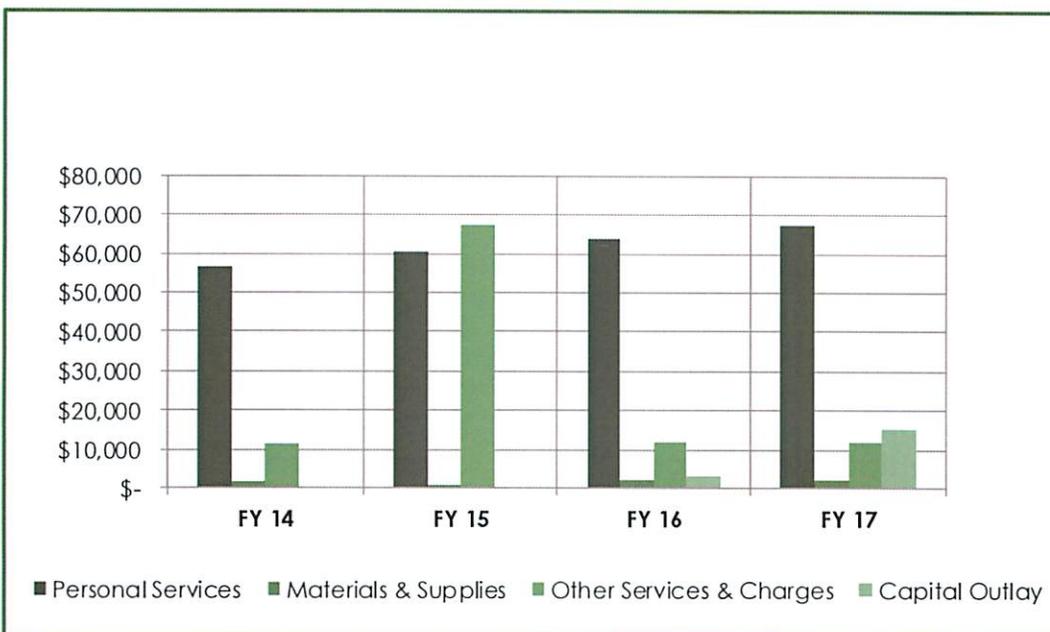
PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

- Provide and promote a home storm shelter registration program for the residents of Owasso
- Conduct periodic live tests of the warning sirens on Wednesdays at noon, weather permitting
- Activate the 16 warning sirens appropriately for a tornado warning
- Maintain system readiness by servicing radio equipment and taking part in regular equipment tests
- Assist with development of emergency evacuation plans for several schools and businesses
- Work with Boy Scouts on merit badges related to emergency preparedness

EXPENDITURE BY CATEGORY (General Fund 01-280)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 56,348	\$ 60,333	\$ 64,136	\$ 67,541	5.3%
Materials & Supplies	1,975	574	2,000	2,000	0.0%
Other Services & Charges	11,660	** 67,501	12,170	12,170	0.0%
Capital Outlay	-	-	3,000	15,500	416.7%
Total	\$ 69,983	\$ 128,408	\$ 81,306	\$ 97,211	19.6%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Emergency Mgt Director	1	1	1	1
Total	1	1	1	1

* Full time equivalent is an employee who works at least 2,080 hours per year.

**Large increase in FY2014-15 Budget due to Hazard Mitigation Plan expense which was reimbursed by a federal grant.

ENGINEERING

Public Works 01-170

DESCRIPTION

The goal of the Engineering Department is to ensure residents, investors, and visitors can enjoy an excellent quality of life in Owasso due to efforts to ensure roads, stormwater, and sewer projects are completed to high standards. The Engineering Division coordinates the efficient and effective execution of construction contracts within budgetary limits. This is accomplished by establishing accurate scopes and estimates, and designing for economy while maintaining high standards and clarity.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Continue to review and evaluate plans for residential and commercial projects
- Coordinate the implementation of multiple design projects
- Utilize in-house expertise for design services on projects
- Continue right-of-way acquisition and utility relocation for projects
- Design the Annual Street Rehabilitation Program
- Manage channel improvement, drainage and detention pond projects
- Manage the survey and design of the Vision Recapture Transportation Projects

PROJECT STATUS AND ACCOMPLISHMENTS

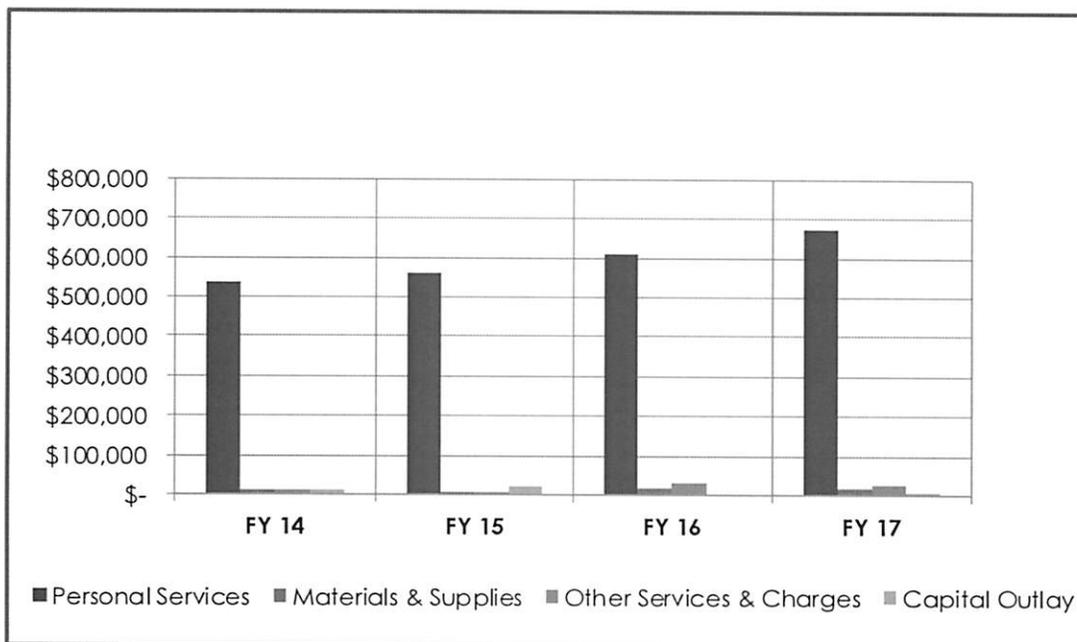
The FY 2015-16 budget provided opportunities to:

- Design the Annual Street Rehabilitation Program
- Use GIS for 18 projects
- Inspect infrastructure of 24 businesses/developments in the City
- Secure an engineer for the 106 St North/ 145 E Ave Intersection
- Continue work to get the NEPA document approved for the 76 St Widening Project
- Continue work to get the NEPA document approved for the Garnett Road Widening Project
- Manage the design of the Sports Park Regional Detention Pond Project
- Work with an engineer on the design of the 135 E Ave frontage extension plans
- Assist with the Vision 2025 Quality of Life Projects

"Used GIS to assist with mapping for several City Departments"

EXPENDITURE BY CATEGORY (General Fund 01-170)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 535,490	\$ 560,466	\$ 610,859	\$ 674,414	10.4%
Materials & Supplies	13,386	9,148	18,600	15,500	-16.7%
Other Services & Charges	12,358	7,325	32,897	29,560	-10.1%
Capital Outlay	10,319	24,374	5,050	8,200	62.4%
Total	\$ 571,553	\$ 601,313	\$ 667,406	\$ 727,674	9.0%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Projects Administrator	1	1	1	1
City Engineer	1	1	1	1
Senior Engineer	1	1	1	1
Engineer	1 1/2	1 1/2	1 1/2	1 1/2
Engineering Technician	0	0	1	1
Infrastructure Inspector	2	2	2	1 1/2
Total	6 1/2	6 1/2	7 1/2	7

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

STREETS

Public Works 01-300 & 39-300

DESCRIPTION

The Streets Division is responsible for the repair and maintenance of City streets and sidewalks, traffic markings and signalization, sign repairs and maintenance, and snow/ice removal operations. The mission of the division is to provide safe, efficient, and attractive public thoroughfares for vehicular and pedestrian travel by performing proactive maintenance and progressive improvements to public streets, sidewalks, and traffic control systems.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Improve operational efficiency by procuring a welder and plasma torch
- Purchase a 1.5 ton dump bed truck
- Install heaters in the storage building
- Improve operational efficiency by adding additional staff
- Improve motorist safety by installing new traffic striping in defined areas
- Continue the Traffic Controller Upgrade Program
- Continue the Radar Conversion Program on the 86 St corridor
- Improve pedestrian safety by continuing the Pedestrian Countdown Head Replacement Program

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

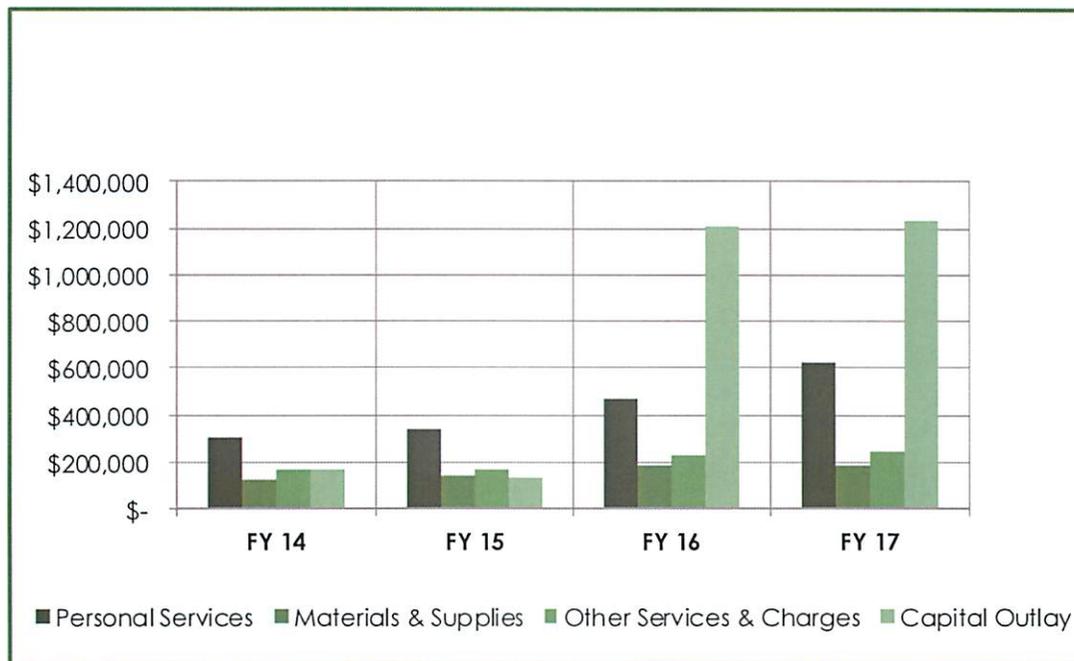
- Purchase a bucket truck
- Initiate the Annual Street Rehabilitation project for FY 2016
- Provide customer responsive pothole patching to achieve 80% of necessary roadway repairs within 72 hours of discovery
- Provide proactive application of salt brine in advance of winter events in accordance with the Snow and Ice Control Plan
- Improve pedestrian safety by purchasing and installing Countdown Pedestrian Heads
- Complete traffic sign replacement in 6 neighborhoods
- Complete school zone flashing sign installations on 177 E Ave at Stone Canyon Elementary
- Install more than 380 cubic yards of concrete and over 200 tons of asphalt

"The Half-Penny Sales Tax enabled the City to nearly double street rehabilitation"

EXPENDITURE BY CATEGORY

General Fund 01-300 & Half Penny Sales Tax Fund 39-300

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 309,332	\$ 342,292	\$ 470,092	\$ 624,568	32.9%
Materials & Supplies	129,777	140,656	188,755	184,180	-2.4%
Other Services & Charges	172,512	166,387	231,271	247,705	7.1%
Capital Outlay	171,076	139,192	1,214,220	1,234,630	1.7%
Total	\$ 782,697	\$ 788,528	\$ 2,104,338	\$ 2,291,083	8.9%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Superintendant	1/3	1/3	1/3	1/3
Supervisor	1	1	1	1
Maintenance Worker	5	5	6	8
Total	6 1/3	6 1/3	7 1/3	9 1/3

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

STORMWATER/VEGETATION CONTROL

Public Works 01-370

DESCRIPTION

The Stormwater/Vegetation Control Division is responsible for the repair and maintenance of the city's stormwater utility system and vegetation control operation. The mission of the division is to implement all required provisions of the National Pollutant Discharge Elimination System, Phase II Program, while providing cost-effective, quality, dependable, and courteous services responsive to the needs of the community.

BUDGET HIGHLIGHTS

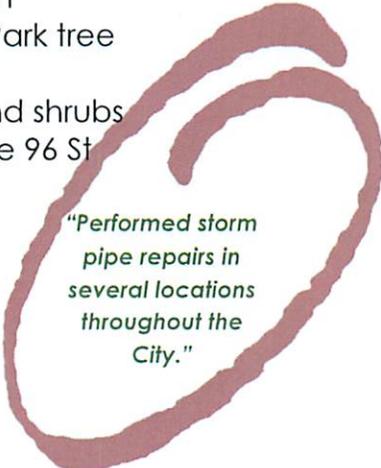
In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Improve operational efficiency by adding a full time staff position
- Replace the storm box for the Elm Creek Channel
- Replace the digital lazer level
- Continue upgrades to the Pole Barn by adding roll-up doors and insulate the remaining section
- Perform Rayola Park tree maintenance
- Replace trees and shrubs as needed on the 96 St island in front of Sam's
- Purchase equipment for staff

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

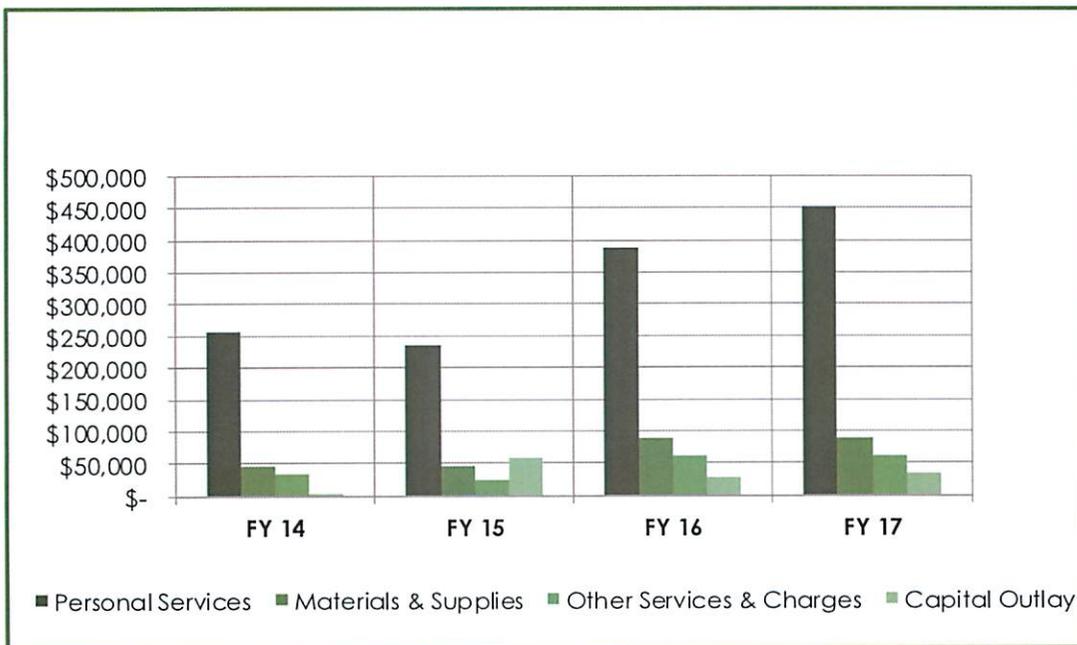
- Improve operational efficiency with the purchase of a new manhole jig
- Purchase a CNG pickup truck to improve operations
- Enhance the appearance of the community through the following planned roadside maintenance programs:
 - Control vegetation growth in City right-of-way by mowing main corridors and thoroughfares
 - Apply pre and post emergent herbicides as needed
 - Provide routine litter control consistent with the level of services set by the department



"Performed storm pipe repairs in several locations throughout the City."

EXPENDITURE BY CATEGORY (General Fund 01-370)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 257,933	\$ 236,889	\$ 387,347	\$ 453,239	17.0%
Materials & Supplies	46,128	45,099	88,660	87,780	-1.0%
Other Services & Charges	33,683	24,706	60,246	61,296	1.7%
Capital Outlay	1,233	57,736	29,150	35,750	22.6%
Total	\$ 338,977	\$ 364,431	\$ 565,403	\$ 638,065	12.9%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Superintendent	1/3	1/3	1/3	1/3
Supervisor	1	1	1	1
Maintenance Worker	3	3	3	4
Cemetery Sexton **	1	1	0	0
Seasonal Worker	3	3	3	2
Total	8 1/3	8 1/3	7 1/3	7 1/3

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

** Cemetery Sexton moved to Dept 190

CEMETERY

Public Works 01-190

DESCRIPTION

The Public Works Department Cemetery Division is responsible for the care and maintenance of the cemetery grounds and for coordinating the opening and closing of burial sites. The mission of the division is to continue the orderly operation of the cemetery with respect to new burials and to provide maintenance of neat and dignified grounds and facilities.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Conduct a ground penetrating radar survey of the property
- Maintain the cemetery to a neat, uniform, and professional landscape standard
- Provide improvements to the cemetery for the Memorial Day event
- Improve plot contingency plans by purchasing any available plots
- Purchase a replacement zero-turn mower

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

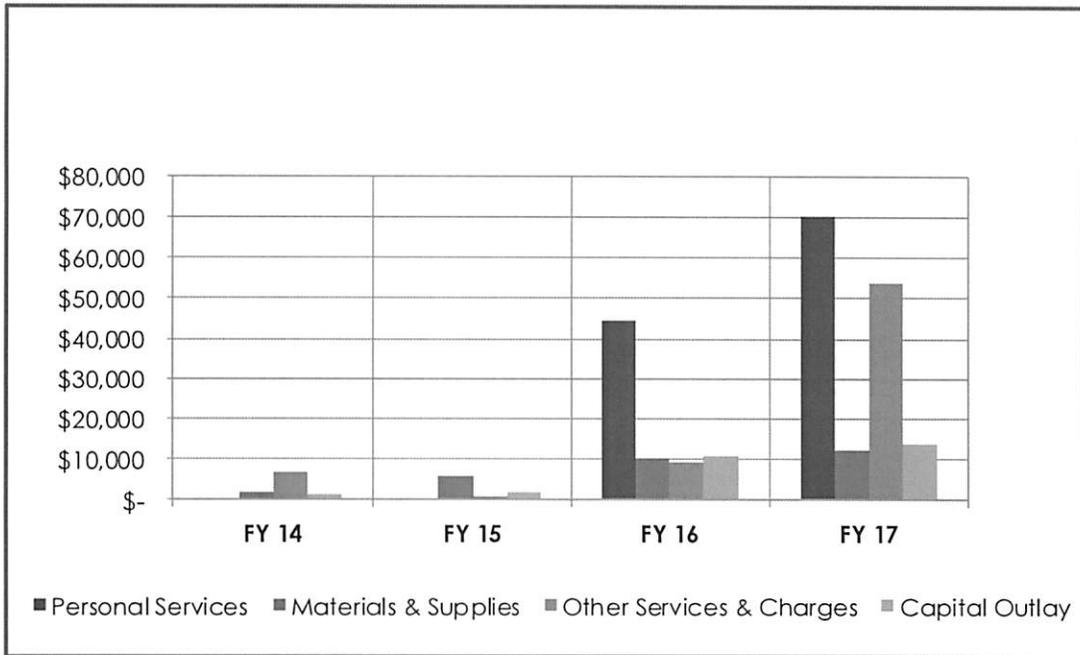
- Apply pre and post-emergent herbicide chemicals to improve turf appearance and reduce manpower requirements for grounds maintenance
- Apply turf builder fertilizer with iron in spring season to improve turf color and appearance
- Complete the middle section of the main drive, chain and post project
- Replace roll-up door on the storage shed
- Mow and trim to maintain the appearance requirements established by the department
- Provide timely and courteous burial service for the citizens of Owasso
- Provide improvements to the cemetery for the Memorial Day event



"Maintain the cemetery in a neat, uniform and professional appearance"

EXPENDITURE BY CATEGORY (General Fund 01-190)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ -	\$ -	\$ 44,292	\$ 70,011	58.1%
Materials & Supplies	1,818	5,776	10,320	12,340	19.6%
Other Services & Charges	6,652	1,074	9,150	54,040	490.6%
Capital Outlay	1,591	2,100	10,700	13,850	29.4%
Total	\$ 10,061	\$ 8,949	\$ 74,462	\$ 150,241	101.8%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Cemetery Sexton	0	0	1	1
Seasonal Vegetation	0	0	0	1/2
Total	0	0	1	1 1/2

Cemetery Sexton position moved from Stormwater/Vegetation Control Department.

** Full time equivalent is an employee who works at least 2,080 hours per year.*

PARKS

Parks 01-515

DESCRIPTION

The purpose of the Parks Department is to plan, secure, develop, and maintain recreational areas within the City of Owasso. This ensures that Owasso will continue to have recreational amenities to complement a quality of life that is unmatched in our area. The Parks Department oversees and maintains 264 acres of park land which includes miles of walking trails, baseball fields, soccer fields, football fields, softball fields, play areas, restrooms, the Skate Park, Spray Park, and Owasso Veterans Memorial. Owasso Parks are home to annual festivals and events such as the Harvest Festival, and amenities such as the gazebo at Friendship Park.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Hire one full-time and one part-time parks laborer
- Improve efficiency with the purchase of two new trucks
- Maintain and improve park equipment and amenities
- Support the continued success of youth sports programs
- Replace trash containers in all of the parks
- Oversee the completion of Vision 2025 Park Improvement Projects
- Complete the Rayola Splash Pad Expansion

PROJECT STATUS AND ACCOMPLISHMENTS

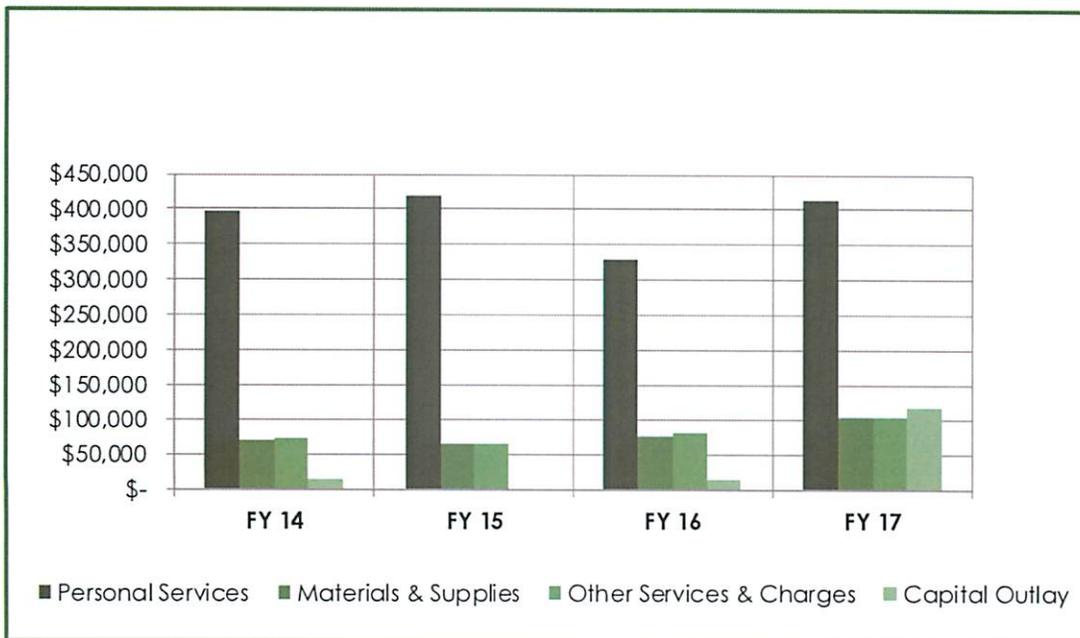
The FY 2015-16 budget provided opportunities to:

- Fund normal operations of the department
- Continue development regarding Youth Sports Agreements with sports user groups
- Provide general maintenance of restrooms, ball field lighting, fencing, playgrounds and shelters
- Maintain or replace equipment essential to operations
- Fund contracted services including passive park mowing, restroom janitorial services, and nuisance animal relocating

"Replenished wood chips to replace resilient surfacing in playground fall zones."

EXPENDITURE BY CATEGORY (General Fund 01-515)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 396,311	\$ 419,086	\$ 328,956	\$ 414,389	26.0%
Materials & Supplies	70,060	64,250	76,292	104,050	36.4%
Other Services & Charges	72,944	65,702	80,466	103,533	28.7%
Capital Outlay	13,623	-	15,000	119,000	693.3%
Total	\$ 552,938	\$ 549,039	\$ 500,714	\$ 740,972	48.0%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Parks & Recreation Director**	1	1	0	0
Parks Superintendent	1	1	1	1
Laborer	3	3	4	5
Clerical**	1	1	0	0
Part-time Seasonal	2	2	2	2 1/2
Total	8	8	7	8 1/2

* Full time equivalent is an employee who works at least 2,080 hours per year.

**Moved to Culture and Recreation Department -520.

CULTURE & RECREATION

Culture & Recreation 01-520

DESCRIPTION

The Culture and Recreation Department is to enhance the quality of life of Owasso residents through activities, such as: Owasso Trail Days, Red, White and Boom, Harvest Festival, Veterans activities, Barktoberfest, and the Christmas Parade.

BUDGET HIGHLIGHTS

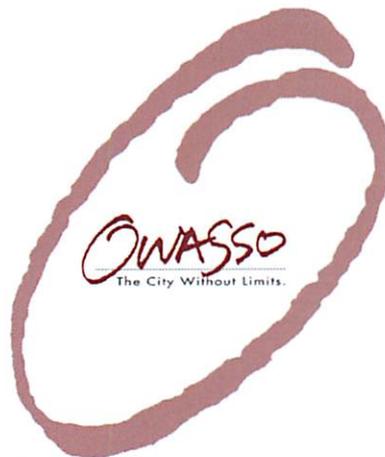
In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Fund normal operations for the department
- Continue to provide the following events:
 - Owasso Trail Days
 - Red, White and Boom
 - Harvest Festival
 - Barktoberfest
 - Christmas Parade
 - Veterans Parade

PROJECT STATUS AND ACCOMPLISHMENTS

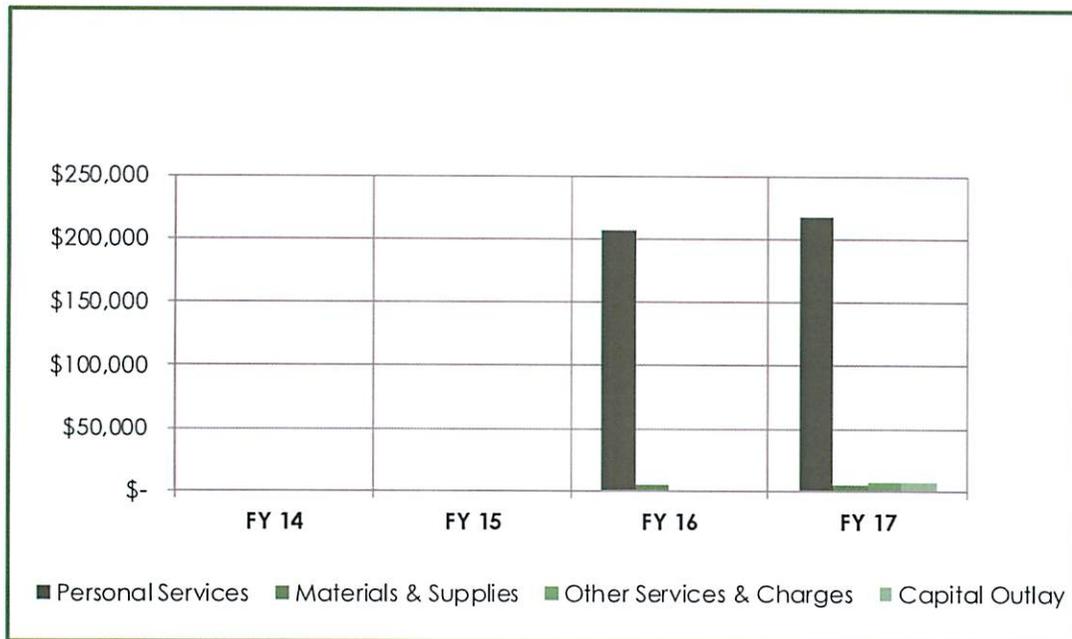
The FY 2015-16 budget provided opportunities to:

- Provide the following events to the citizens of Owasso:
 - Owasso Trail Days
 - Red, White and Boom
 - Harvest Festival
 - Barktoberfest
 - Christmas Parade
 - Veterans Parade



EXPENDITURE BY CATEGORY (General Fund 01-520)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ -	\$ -	\$ 206,893	\$ 216,940	4.9%
Materials & Supplies	-	-	4,600	4,600	0.0%
Other Services & Charges	-	-	27,050	27,050	0.0%
Capital Outlay	-	-	-	6,000	100.0%
Total	\$ -	\$ -	\$ 238,543	\$ 254,590	6.7%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Parks & Recreation Director	0	0	1	1
Administrative Assistant	0	0	1	1
Total	0	0	2	2

Two positions moved from Dept. 515 - Parks in FY 2016.

* Full time equivalent is an employee who works at least 2,080 hours per year.

COMMUNITY CENTER

Culture & Recreation 01-550

DESCRIPTION

The Community Center promotes and provides quality of life activities and services that contribute to the physical, mental, emotional, and social well-being of the community. This is accomplished by providing transportation and nutrition needs for the senior program, community classes and events, and a regular meeting location for community groups.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Hire a part-time Recreation Technician to represent the City and the Community Center during evening rentals of the facility
- Clearly define and document the partnership agreements with all stakeholders
- Initiate additional programs to reach more citizens
- Support community events with a goal of continuous improvement
- Provide community classes and events open to all residents
- Provide activities and services designed to enrich the lives of the senior community
- Provide facility rental and venue options for a variety of events

PROJECT STATUS AND ACCOMPLISHMENTS

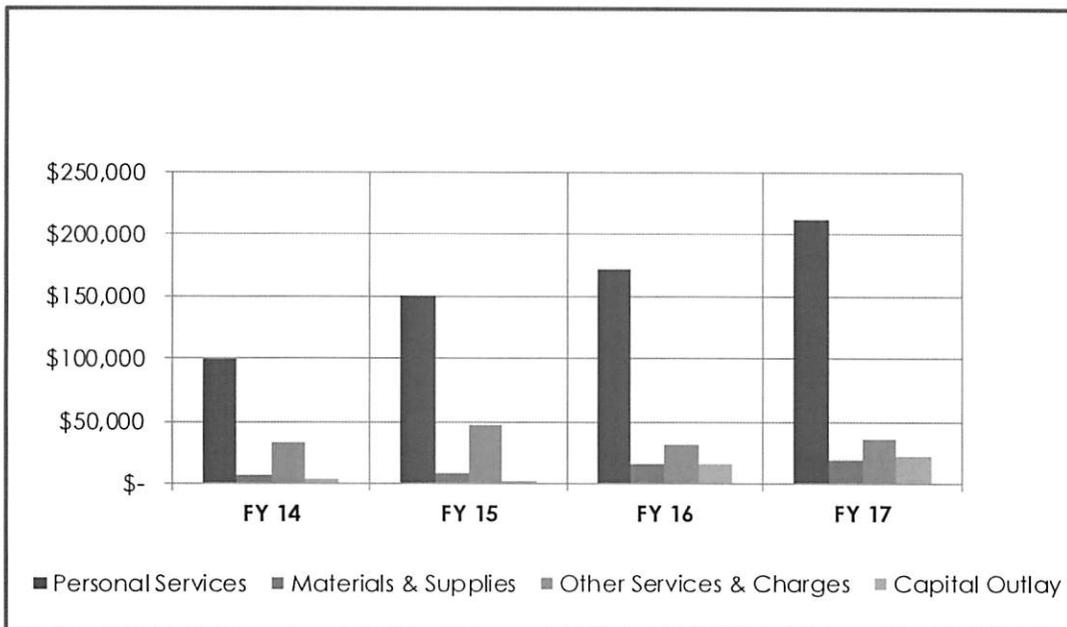
The FY 2015-16 budget provided opportunities to:

- Continue normal operations of the Community Center
- Increase effectiveness of the center by utilizing more volunteers
- Promote and organize community classes and events
- Coordinate donations and grants to benefit the center
- Oversee improvements at the Community Center, some paid for by grants from the Owasso Golden Agers (OGA), including:
 - New auto-open front doors
 - Ceiling fans in the Rams Room
 - New window treatments
 - New drink bar with an ice machine

"Obtained grant funds from OGA to implement improvements to the facility."

EXPENDITURE BY CATEGORY (General Fund 01-550)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 99,869	\$ 150,954	\$ 172,685	\$ 211,756	22.6%
Materials & Supplies	7,482	8,676	15,580	19,280	23.7%
Other Services & Charges	33,590	47,012	31,488	36,450	15.8%
Capital Outlay	3,351	1,555	16,000	21,850	36.6%
Total	\$ 144,292	\$ 208,197	\$ 235,753	\$ 289,336	22.7%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Manager	1	1	1	1
Program Coordinator	1	1	1	1
Part-time Employees (4)	1	1 1/2	1 1/2	2
Total	3	3 1/2	3 1/2	4

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

HISTORICAL MUSEUM

Culture & Recreation 01-580

DESCRIPTION

The mission of the Owasso Historical Museum is to collect, preserve, and exhibit objects and materials relating to the history of the City of Owasso and surrounding area, and to provide related educational services for the purpose of increasing and enriching public knowledge of the history and heritage of the area.

BUDGET HIGHLIGHTS

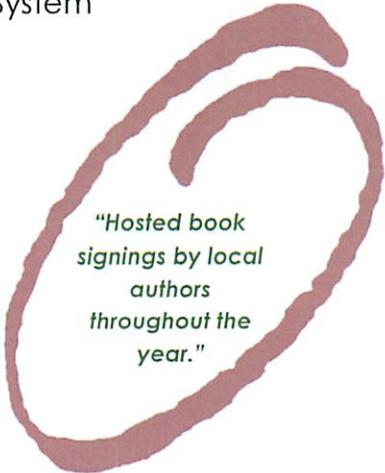
In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Support Community events with a goal of continuous improvement
- Have funds available for any needed repairs that arise
- Replace one computer
- Have greater involvement during the Gathering on Main event
- Develop a cooperative relationship with the Owasso School System

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

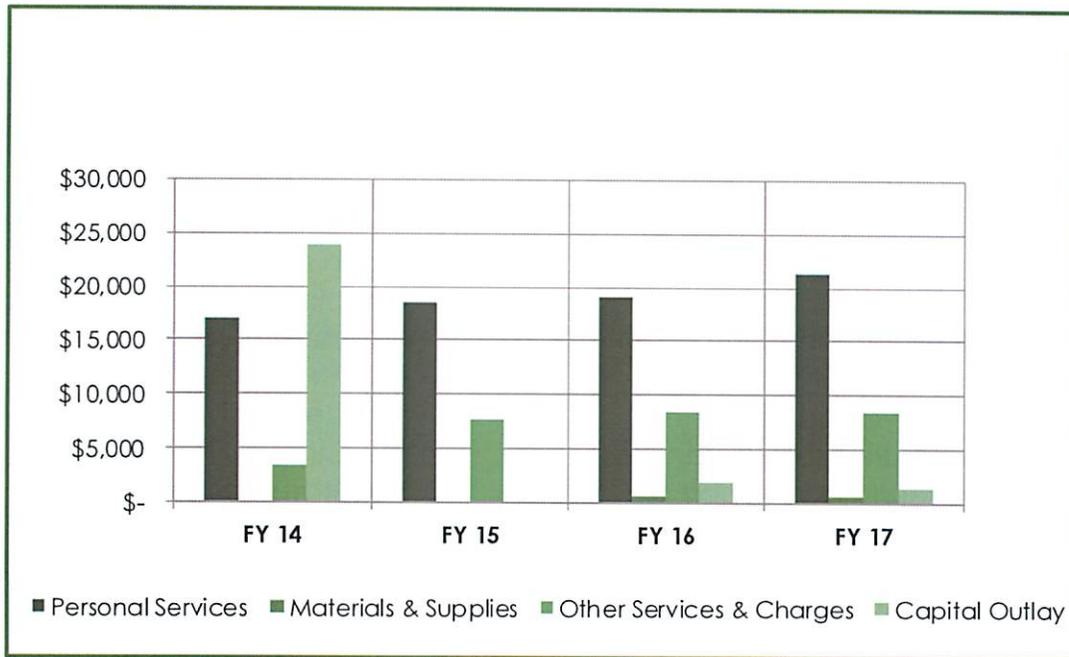
- Host the Historical Society's annual Memorial Flower sales to fund the Annual Scholarships
- Host tours for the Boy Scouts, Girl Scouts and third grade students from Bailey Elementary
- Recruit volunteers to help with activities and tours



"Hosted book signings by local authors throughout the year."

EXPENDITURE BY CATEGORY (General Fund 01-580)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 17,042	\$ 18,564	\$ 19,120	\$ 21,386	11.9%
Materials & Supplies	150	190	650	650	0.0%
Other Services & Charges	3,503	7,808	8,500	8,500	0.0%
Capital Outlay	23,912	-	2,000	1,500	-25.0%
Total	\$ 44,607	\$ 26,562	\$ 30,270	\$ 32,036	5.8%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Museum Coordinator*	1/2	1/2	1/2	1/2
Total	1/2	1/2	1/2	1/2

* Full time equivalent is an employee who works at least 2,080 hours per year.

ECONOMIC DEVELOPMENT

Economic Development 01-710

DESCRIPTION

The Economic Development Department creates an environment in the City of Owasso where business and industry can invest money and receive a quality return on their investment; where every part of the workforce can find and maintain quality employment, earn a quality wage, and enjoy quality benefits; where every citizen and every family can find a product and/or service for every need in an efficient and convenient manner.

BUDGET HIGHLIGHTS

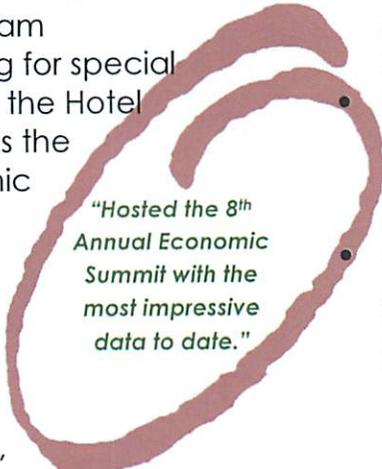
In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Fund regular operations of the department
- Continue business attraction marketing efforts
- Revise the department strategic plan to create, implement, and support a business retention and expansion program
- Continue funding for special projects through the Hotel Tax Fund; such as the Owasso Economic Forecast and Outlook, Tulsa's Future, Governor's Economic Development Marketing Team, Call Trips, Holly Trolley, Economic Summit and Tulsa Regional Inter-City Visit

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

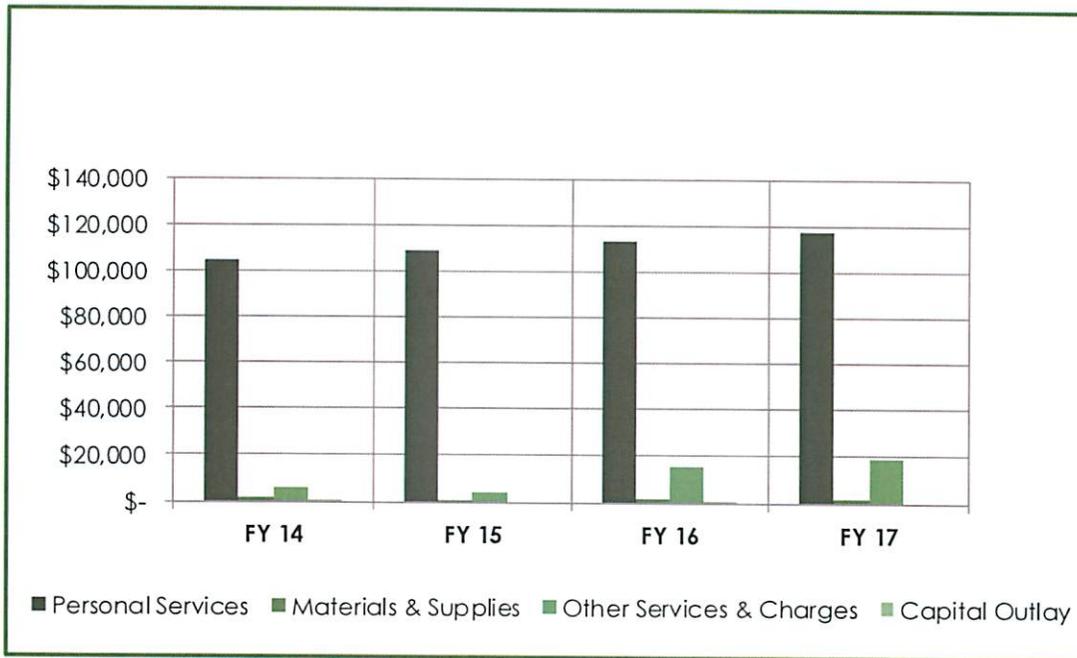
- Open several new retail establishments, restaurants, healthcare, personal service, grocery stores, financial services and an art studio in the City
- Facilitate and assist with seven business remodels, six business relocations and four business expansion projects
- Work with Community Development on the branding of the new Owasso Redbud District
- Contact/visit fifty-five site selectors about location and job opportunities for the City of Owasso



"Hosted the 8th Annual Economic Summit with the most impressive data to date."

EXPENDITURE BY CATEGORY (General Fund 01-710)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 105,173	\$ 108,998	\$ 113,348	\$ 117,567	3.7%
Materials & Supplies	1,465	1,091	2,200	1,400	-36.4%
Other Services & Charges	5,804	4,749	15,496	19,031	22.8%
Capital Outlay	720	-	150	-	-100.0%
Total	\$ 113,162	\$ 114,837	\$ 131,194	\$ 137,998	5.2%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Economic Dev. Director	1	1	1	1
Total	1	1	1	1

* Full time equivalent is an employee who works at least 2,080 hours per year.



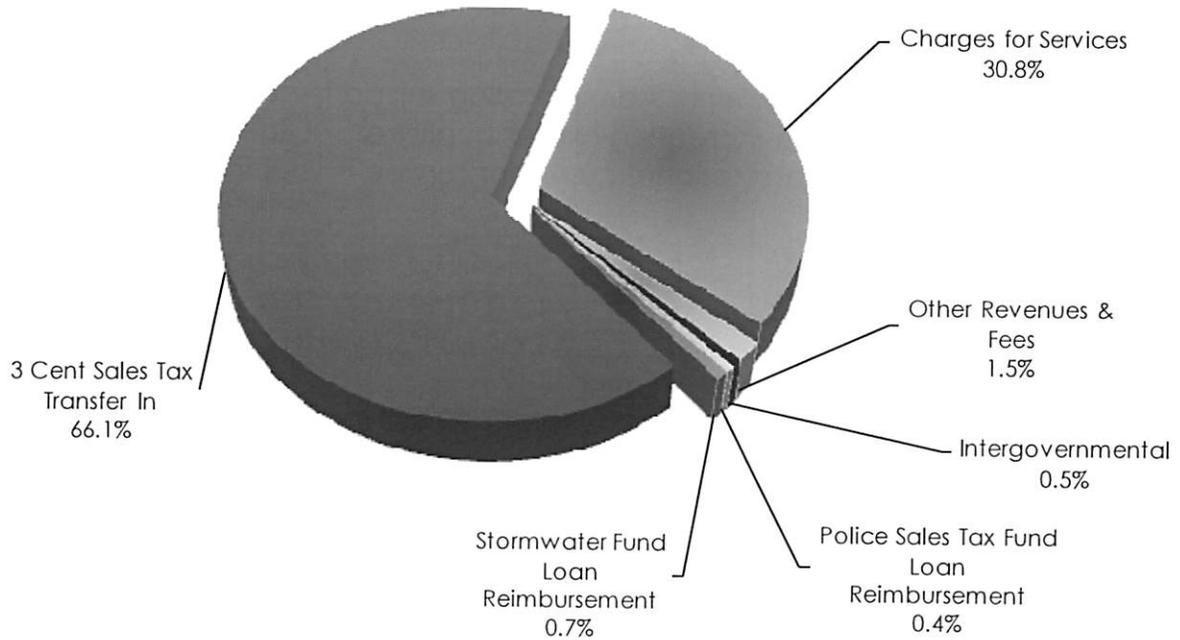
**OWASSO PUBLIC
WORKS AUTHORITY**

OWASSO PUBLIC WORKS AUTHORITY

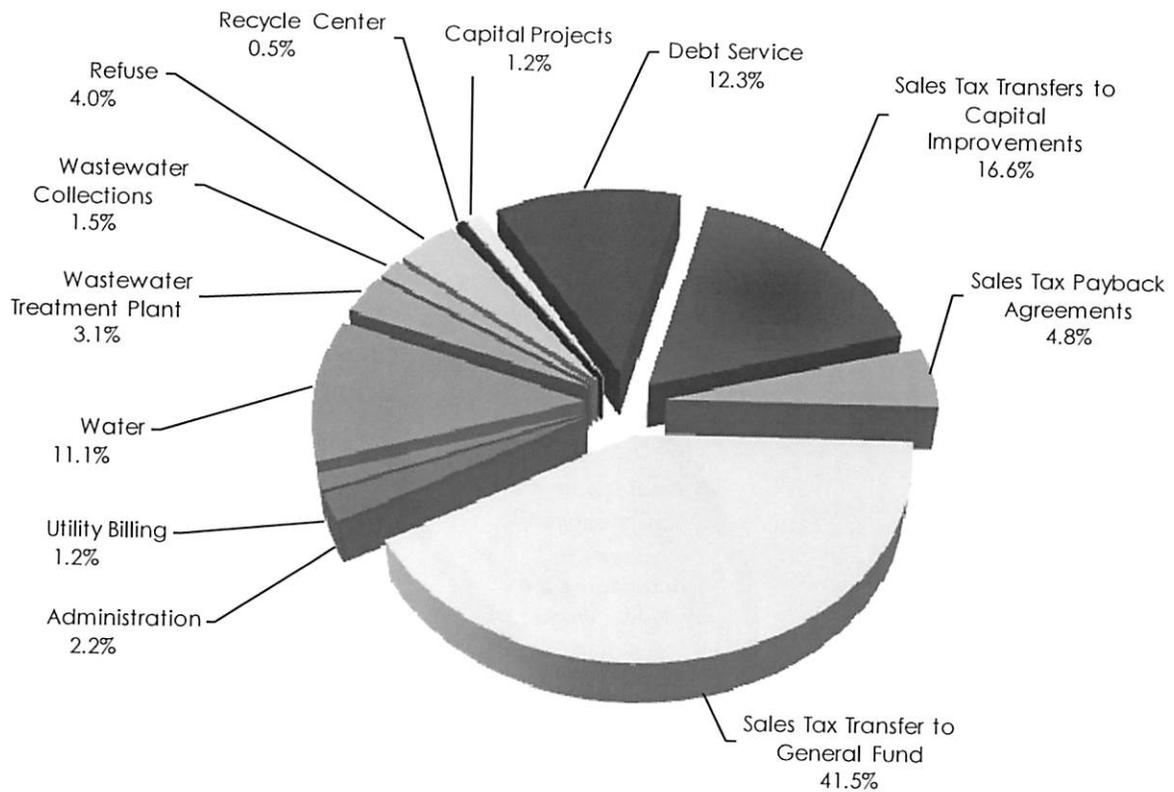
Fiscal Year 2016 – 2017

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Revenues					
Charges for Services	\$ 10,335,524	\$ 10,352,866	\$ 11,007,382	\$ 11,657,825	5.9%
Other Revenues & Fees	737,972	543,035	544,098	580,200	6.6%
Intergovernmental - Proceeds of Debt	2,532,491	1,390,304	529,260	197,588	-62.7%
Total Revenues	<u>13,605,987</u>	<u>12,286,205</u>	<u>12,080,740</u>	<u>12,435,613</u>	2.9%
Other Sources					
Sales Tax from General Fund	21,022,850	22,727,460	24,375,000	25,035,000	2.7%
Transfer In - Stormwater RAN	235,101	241,801	265,735	254,080	-4.4%
Transfer Out - General Fund - Sales Tax	(13,147,384)	(14,228,084)	(15,414,000)	(15,725,000)	2.0%
Transfer Out - Capital Improvement - Projects	(3,348,267)	(5,165,269)	(6,080,028)	(6,304,378)	3.7%
Transfer Out - General Fund - Admin Exp	(400,000)	(400,000)	-	-	0.0%
Transfer In/Out - Police RAN	-	-	(330,000)	169,967	-151.5%
Total Other Sources	<u>4,362,300</u>	<u>3,175,908</u>	<u>2,816,707</u>	<u>3,429,669</u>	21.8%
Total Revenues & Other Sources (Net)	<u>17,968,287</u>	<u>15,462,113</u>	<u>14,897,447</u>	<u>15,865,282</u>	6.5%
Expenditures					
Departmental					
Administration	690,788	755,263	819,609	830,833	1.4%
Utility Billing	362,833	387,959	416,835	459,946	10.3%
Water	3,649,366	3,841,396	4,384,673	4,197,013	-4.3%
Wastewater Treatment Plant	1,102,455	1,130,473	1,182,012	1,182,389	0.0%
Wastewater Collections	603,265	560,986	580,321	580,813	0.1%
Refuse	1,258,365	1,034,496	1,629,372	1,536,168	-5.7%
Recycle Center	150,938	143,694	155,145	194,238	25.2%
Total Departmental/ Operational Expenditures	<u>7,818,010</u>	<u>7,854,267</u>	<u>9,167,967</u>	<u>8,981,400</u>	-2.0%
Other Uses					
Capital Projects	2,182,838	1,646,623	24,000	450,000	1775.0%
Debt Service	6,682,466	5,075,285	4,864,710	4,666,122	-4.1%
Payback Agreements	867,849	1,762,878	1,675,322	1,804,322	7.7%
Total Other Uses	<u>9,733,153</u>	<u>8,484,786</u>	<u>6,564,032</u>	<u>6,920,444</u>	5.4%
Total Expenditures & Other Uses	<u>17,551,163</u>	<u>16,339,053</u>	<u>15,731,999</u>	<u>15,901,844</u>	1.1%
Change in Fund Balance	<u>\$ 417,124</u>	<u>\$ (876,940)</u>	<u>\$ (834,552)</u>	<u>\$ (36,562)</u>	-95.6%
Projected Beginning Fund Balance	\$ 2,327,354	\$ 2,744,477	\$ 1,867,538	\$ 1,032,986	-44.7%
Projected Ending Fund Balance	\$ 2,744,477	\$ 1,867,538	\$ 1,032,986	\$ 996,424	-3.5%

OPWA FUND REVENUES



OPWA FUND EXPENDITURES



ADMINISTRATION

OPWA Fund 61-400

DESCRIPTION

The Owasso Public Works Authority Administration supports operations that provide the community with an ever increasing higher quality of service leading to a better quality of life. Courteous, professional customer service is vital to the success of the OPWA.

BUDGET HIGHLIGHTS

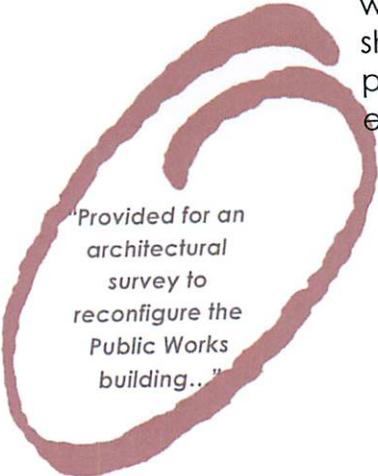
In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Continue a level of customer service that will maintain and enhance the community's quality of life, as well as provide support to all divisions within Public Works
- Allow for the design of the Public Works facility for future needs and present growth

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

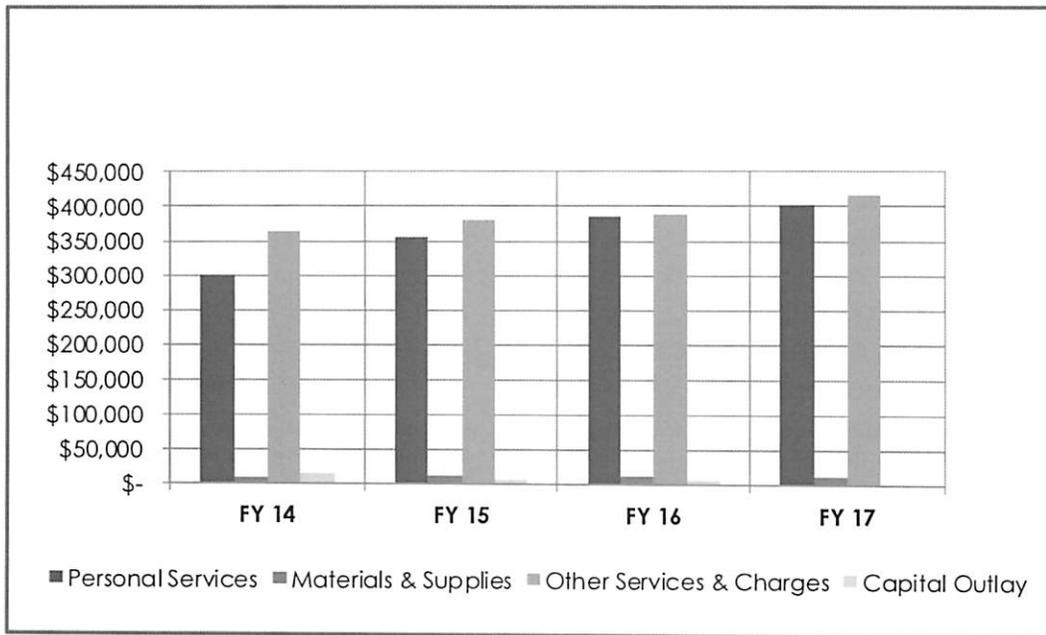
- Provide customer service to internal and external customers, as well as support to operations providing services to the community
- Provide for an architectural survey to reconfigure the Public Works building to ensure an environment of organization and productivity
- Complete electrical and plumbing installation on the newly constructed pole barn which now houses a new sign shop as well as additional bays providing inside storage for equipment and materials



"Provided for an architectural survey to reconfigure the Public Works building.."

EXPENDITURE BY CATEGORY (OPWA Fund 61-400)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 300,885	\$ 356,189	\$ 384,959	\$ 401,414	8.1%
Materials & Supplies	11,057	12,980	12,975	12,000	0.0%
Other Services & Charges	363,382	379,744	389,604	416,119	2.6%
Capital Outlay	15,464	6,351	7,700	1,300	21.2%
Capital Projects	-	87,031	-	-	0.0%
Total	\$ 690,788	\$ 842,294	\$ 795,238	\$ 830,833	-5.6%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Director	1	1	1	1
Infrastructure Inspector	1	1	1	1
Secretary/Clerical	2	2	2	2
Engineer	1/2	1/2	1/2	1/2
Total	4 1/2	4 1/2	4 1/2	4 1/2

Fractions represent split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

UTILITY BILLING

OPWA Fund 61-405

DESCRIPTION

The Utility Billing Department handles responsibilities related to the billing of City services focusing on a prompt, professional response to the needs of residential and business customers. Responsibilities of the department include managing the City's billing for water, wastewater, stormwater, refuse, and ambulance service. Other responsibilities include establishing new accounts, finalizing customer accounts, processing of all bills, processing of all payments, customer inquiries, and providing information to new and existing customers.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Continue to provide excellent customer service to a customer base that is growing approximately 2% per year, without increasing the number of staff

PROJECT STATUS AND ACCOMPLISHMENTS

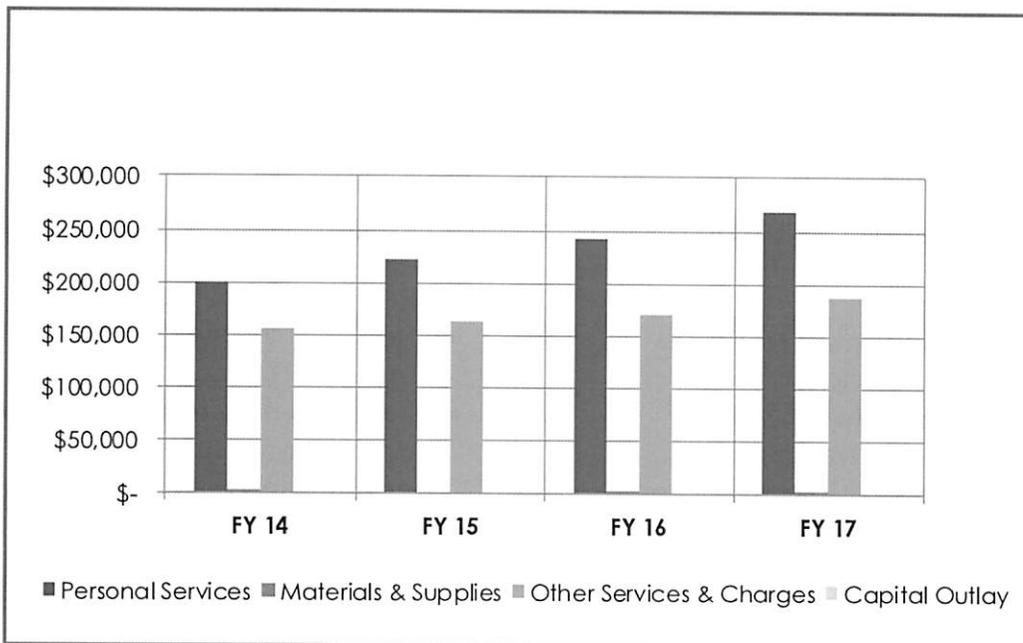
The FY 2015-16 budget provided opportunities to:

- Continue to provide excellent customer service to a growing customer base without increasing the number of staff
- Implement electronic clearing of payments made online to reduce late payments and improve customer satisfaction
- Interface customer electronic payments to utility billing system
- Implement a new credit card system with a reduced administrative cost

"Continued improvements to customer service with advanced processes and technology."

EXPENDITURE BY CATEGORY (OPWA Fund 61-405)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 200,620	\$ 222,606	\$ 242,435	\$ 268,240	10.6%
Materials & Supplies	3,194	2,017	3,455	3,455	0.0%
Other Services & Charges	157,219	163,336	171,941	188,251	9.5%
Capital Outlay	1,800	-	-	-	0%
Total	\$ 362,833	\$ 387,959	\$ 417,831	\$ 459,946	10.1%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Utility Billing Clerk	4	4	4	4
Total	4	4	4	4

* Full time equivalent is an employee who works at least 2,080 hours per year.

WATER DISTRIBUTION

OPWA Fund 61-420

DESCRIPTION

The Water Division exists to provide safe, uninterrupted water service with acceptable flow, pressure, and quality. The division is responsible for the repair and maintenance of the City's water distribution utility system and new water service installations for residential and commercial customers.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Fund normal operation and training needs of the Department
- Purchase a new Neptune MX900 to read and log data collected by the automated meters
- Purchase AMR (automated meter reading) water meters to replace aged meters

PROJECT STATUS AND ACCOMPLISHMENTS

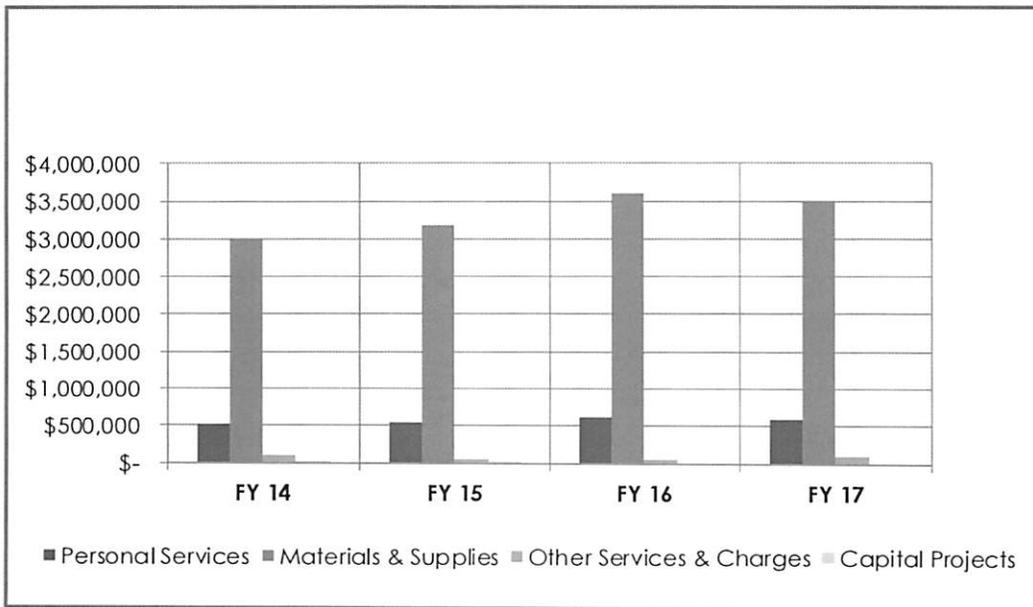
The FY 2015-16 budget provided opportunities to:

- Repair 206 service line water leaks
- Repair 2 main line breaks
- Repair 4 fire hydrants and replace 3 others
- Install 58 new residential and commercial service connections
- Purchase and install automated meter reading water meters to replace aged meters
- Expand calibration of the water model into other parts of the City
- Purchase a mini trackhoe and trailer
- Connect the South Sports Complex water line to the 106 St water line

"Maintain a water loss below the national average."

EXPENDITURE BY CATEGORY (OPWA Fund 61-420)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 513,596	\$ 552,191	\$ 610,391	\$ 602,676	-1.3%
Materials & Supplies	2,997,129	3,187,214	3,605,100	3,500,500	-2.9%
Other Services & Charges	94,738	49,600	58,373	93,837	60.8%
Capital Outlay	43,903	52,391	94,000	-	-100.0%
Capital Projects	1,500	21,282	-	-	0%
Total	\$ 3,650,866	\$ 3,862,678	\$ 4,367,864	\$ 4,197,013	-3.9%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Utility Superintendent	1/3	1/3	1/3	1/3
Supervisor	1	1	1	1
Maintenance Worker	1	1	1	1/2
Utility Service Worker	6	6	6	6
Total	8 1/3	8 1/3	8 1/3	7 5/6

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

WASTEWATER TREATMENT PLANT

OPWA Fund 61-450

DESCRIPTION

The Wastewater Treatment Plant provides a safe, efficient, high-quality, and environmentally sensitive treatment system to serve the wastewater needs of Owasso households and businesses. The plant is responsible for providing cost-effective treatment of sewage collected in the service area using the best available technologies to produce a discharge in conformance with established regulatory criteria.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Fund normal operations and training needs of the department
- Update and replace aged process and laboratory equipment
- Improve WWTP appearance by concluding the painting of the buildings
- Improve operational knowledge with continued and advanced education
- Begin design on the wastewater treatment facility improvements to meet the increased volume and new Federal DEQ requirements

"Completed the engineering process for the Wastewater Master Plan."

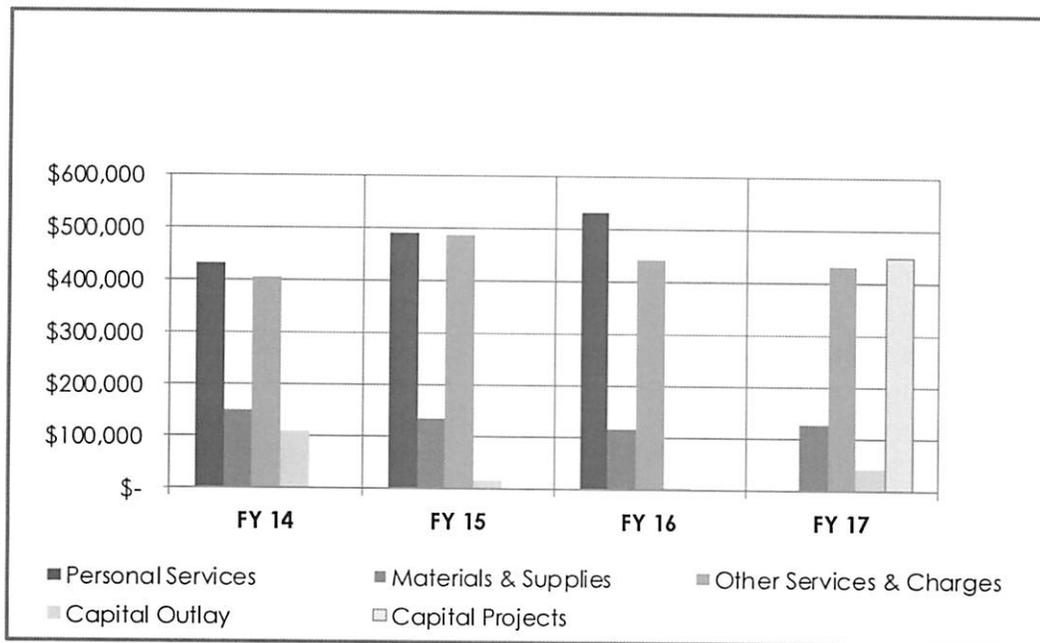
PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

- Continue to meet and exceed ODEQ water quality permit requirements
- Continue to conduct preventative and emergency maintenance on process equipment such as pumps, motors and blowers as necessary
- Send one WWTP Operator to obtain a Class "C" Wastewater Operator's License
- Send the operators to an advanced wastewater treatment class
- Purchase and replace major components on the Belt Filter Press for sludge processing
- Have the Main Plant Lift Station and Return Activated Sludge pumps overhauled due to age and condition
- Rebuild the middle section of the north grit auger
- Begin painting buildings to improve appearance

EXPENDITURE BY CATEGORY (OPWA Fund 61-450)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 431,956	\$ 490,565	\$ 533,796	\$ 573,447	7.4%
Materials & Supplies	152,706	134,892	118,400	130,500	10.2%
Other Services & Charges	406,805	486,560	443,903	433,042	-2.4%
Capital Outlay	110,988	18,455	7,900	45,400	474.7%
Capital Projects	-	-	-	450,000	100%
Total	\$ 1,102,455	\$ 1,130,473	\$ 1,103,999	\$ 1,632,389	47.9%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Utility Superintendent	1/3	1/3	1/3	1/3
Chief Plant Operator	1	1	1	1
Plant Operator	4	4	4	4
Maintenance Technician	1	1	1	1
Maintenance Tech. Asst.	1	1	1	1
Total	7 1/3	7 1/3	7 1/3	7 1/3

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

WASTEWATER COLLECTIONS

OPWA Fund 61-455

DESCRIPTION

The Wastewater Collection Division ensures safe, reliable, and cost-effective wastewater conveyance services to residents and businesses for the protection of public health and the environment. The department is responsible for the operation and maintenance of gravity sewers and force mains in accordance with local, State, and Federal requirements.

BUDGET HIGHLIGHTS

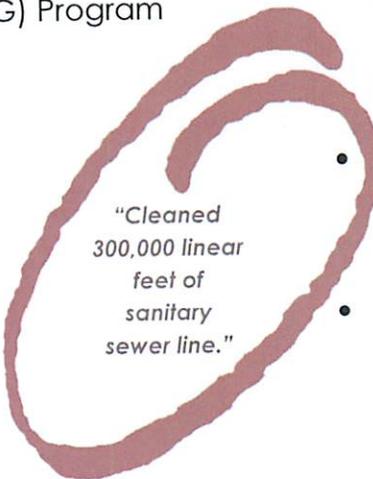
In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Fund normal operations and training needs of the department
- Continue funding for the root control program which has helped reduce dry weather sanitary sewer overflows
- Continue funding for consultation on implementing a Fats, Oils and Grease (FOG) Program

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

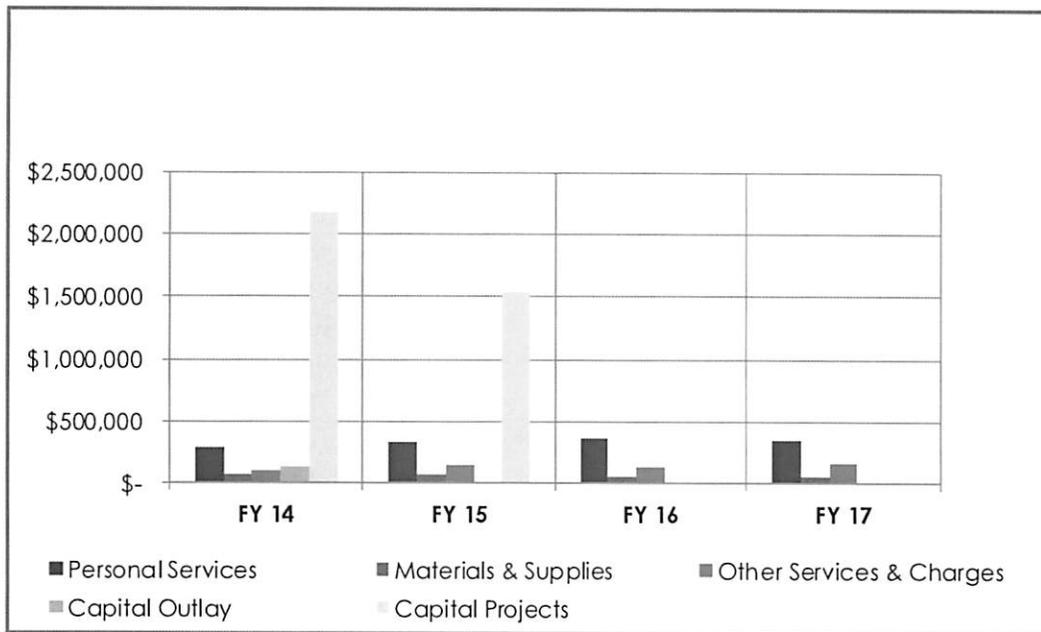
- Complete internal inspection of 35,000 linear feet of sanitary sewer line located in various areas of Owasso
- Repair 60 manholes and 10 pinpoint repairs that were identified during internal inspection
- Complete 6,006 utility locates
- Continue collecting flow data that is essential to the engineering department in determining the needs of sanitary sewer collections systems
- Receive consultation on the proper implementation of a fats, oils, and grease reduction program
- Continue to conduct preventative and emergency maintenance on process equipment such as pumps, motors and blowers



*"Cleared
300,000 linear
feet of
sanitary
sewer line."*

EXPENDITURE BY CATEGORY (OPWA Fund 61-455)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 295,165	\$ 334,257	\$ 362,081	\$ 351,460	-2.9%
Materials & Supplies	67,939	65,724	63,550	60,250	-5.2%
Other Services & Charges	108,012	153,205	141,671	160,603	13.4%
Capital Outlay	132,149	7,800	14,700	8,500	-42.2%
Capital Projects	2,181,338	1,538,310	-	-	0.00%
Total	\$ 2,784,603	\$ 2,099,296	\$ 582,002	\$ 580,813	-0.2%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Utility Superintendent	1/3	1/3	1/3	1/3
Supervisor	1	1	1	1
Maintenance Worker	1	1	1	1/2
Two Part-time Inspectors	1	1	0	0
Service Worker	4	4	4	4
Total	7 1/3	7 1/3	6 1/3	5 5/6

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

REFUSE COLLECTIONS

OPWA Fund 61-480

DESCRIPTION

The Refuse Division is responsible for collection and disposal of residential refuse/yardwaste materials and the distribution and repair of refuse containers. The mission of the division is to provide a comprehensive, responsive, environmentally safe, efficient, and cost-effective solid waste collection and disposal program for the citizens of Owasso.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Improve operational efficiency, pollutant reduction and enhance community appearance by adding a full-time street sweeping position
- Improve operations by installing heaters in the refuse building
- Provide an annual Free Landfill Day to the Citizens of Owasso
- Provide Free Yardwaste Disposal Events in the spring and fall
- Provide scheduled Household Pollutant Collection Even to the citizens of Owasso
- Improve quality by purchasing some new refuse containers
- Replace one refuse collection vehicle

PROJECT STATUS AND ACCOMPLISHMENTS

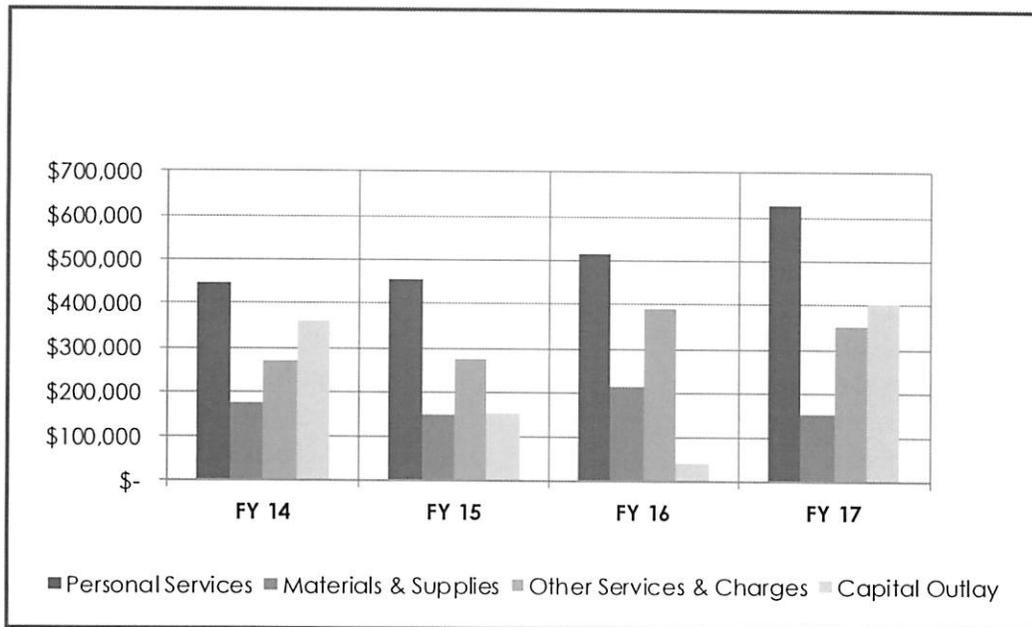
The FY 2015-16 budget provided opportunities to:

- Provide efficient, cost effective management and operation of the Refuse Division
- Improve efficiency with the following purchases:
 - Rear load collection vehicle
 - New refuse containers
- Dispose over 10,690 tons of solid waste
- Transport over 1,565 loads of solid waste to the Trash to Energy Plant
- Collect and remove over 2,290 tons of yard waste from landfill disposal
- Complete more than 1,260 cart-related work orders
- Provide the Annual Free Landfill Day to the citizens of Owasso
- Enhance employee skills, safety, knowledge and capabilities through continuous on the job training

"Provided a Household Pollutant Collection Event to the citizens of Owasso."

EXPENDITURE BY CATEGORY (OPWA Fund 61-480)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 448,120	\$ 453,078	\$ 515,649	\$ 628,834	22.0%
Materials & Supplies	176,157	151,636	215,860	153,540	-28.9%
Other Services & Charges	272,483	273,650	388,690	351,344	-9.6%
Capital Outlay	361,605	156,131	42,450	402,450	848.06%
Total	\$ 1,258,365	\$ 1,034,496	\$ 1,162,649	\$ 1,536,168	32.1%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Gen. Serv. Superintendent	1/3	1/3	1/3	1/3
Supervisor	1	1	1	1
Sanitation Worker	4	4	4	4
Street Sweeper	0	0	0	1
Worker Assistant	1	1	1	1
Cart Repair	1	1	1	1
Seasonal (2)	1	1	1	1
Total	8 1/3	8 1/3	8 1/3	9 1/3

Fractions indicate split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.

RECYCLE CENTER

OPWA Fund 61-485

DESCRIPTION

The Recycle Center exists to encourage and educate the public on environmental and recycling issues, conserve landfill space, and reduce unlawful roadside dumping. The mission of the Center is to provide a safe, clean, customer-friendly, state-of-the-art waste disposal and recycling facility for the citizens of Owasso.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Promote public education of the recycle center and recycling as recommended in the Master Plan
- Improve operations by purchasing the following equipment:
 - Cordless drill
 - Tool set and tool box
 - Recycle trailer
 - New wooden platforms
 - Defibrillator
- Improve pollution prevention by purchasing secondary containment for the motor oil, antifreeze, and cooking oil containers

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

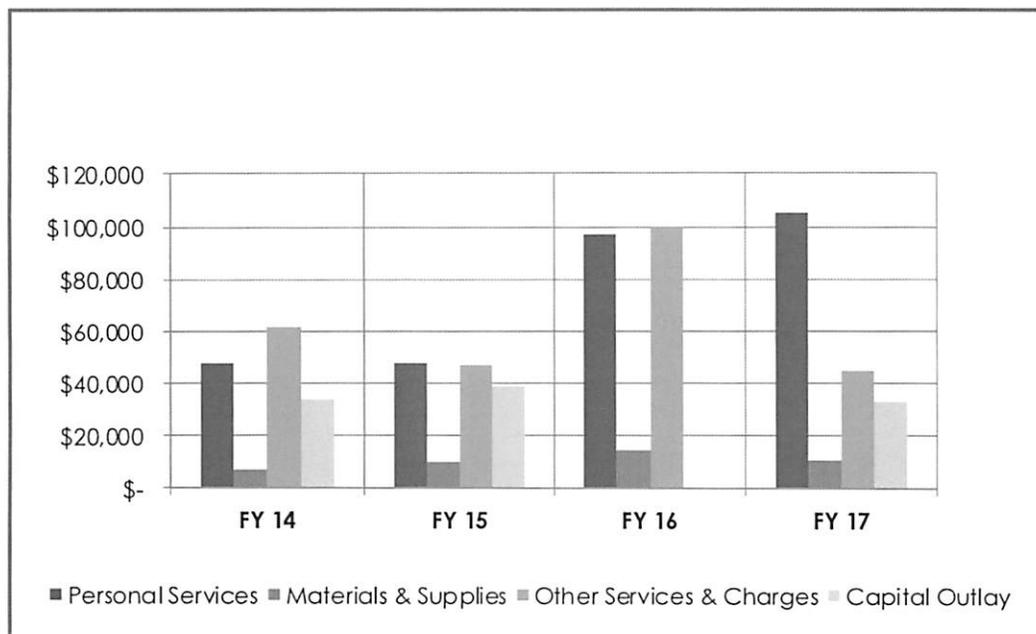
- Recycle 525 tons of materials
- Expand collection services to include metals and fluorescent bulbs
- Recycle over 1,380 tires
- Reseal the walking platforms and decking
- Repair yard waste gate
- Collect over 9,480 gallons of petroleum products
- Provide service that is proactive and responsive to customer needs
- Provide customer service recommendations for disposal of recyclables not collected at the recycle center
- Provide convenience center disposal of over 1,285 tons of solid waste
- Provide services to more than 79,200 customers



"Diverted more than 130 tons of metals."

EXPENDITURE BY CATEGORY (OPWA Fund 61-485)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 47,942	\$ 47,509	\$ 97,147	\$ 105,260	8.4%
Materials & Supplies	7,560	10,145	14,810	11,100	-25.1%
Other Services & Charges	61,512	46,958	100,135	44,578	-55.5%
Capital Outlay	33,924	39,082	-	33,300	100%
Total	\$ 150,938	\$ 143,694	\$ 212,092	\$ 194,238	-8.4%

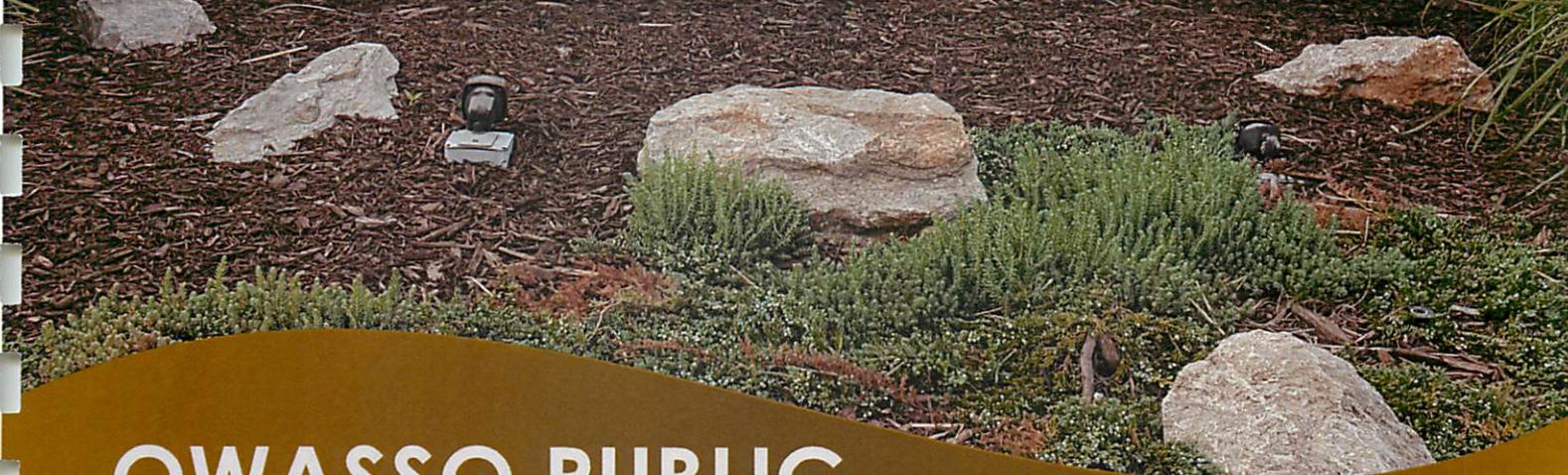


AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Operator	1	1	1	1
Assistant Operator	0	0	1	1
Part-time Labor	1/2	1/2	1/2	1/2
Total	1 1/2	1 1/2	2 1/2	2 1/2

* Full time equivalent is an employee who works at least 2,080 hours per year.

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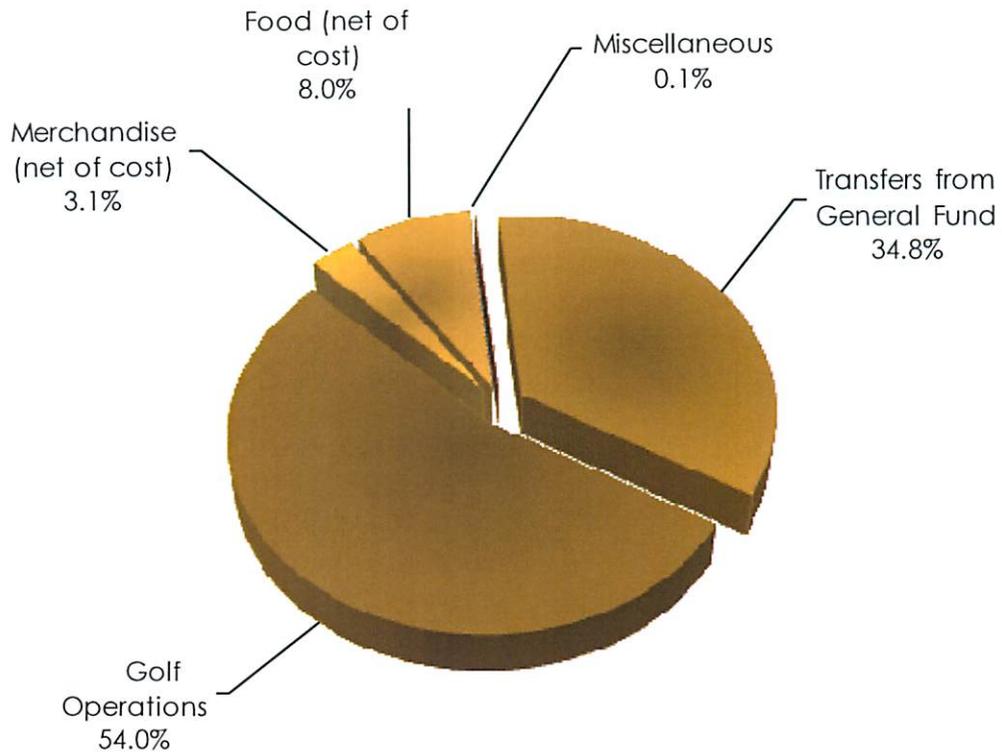
**OWASSO PUBLIC
GOLF AUTHORITY**

OWASSO PUBLIC GOLF AUTHORITY

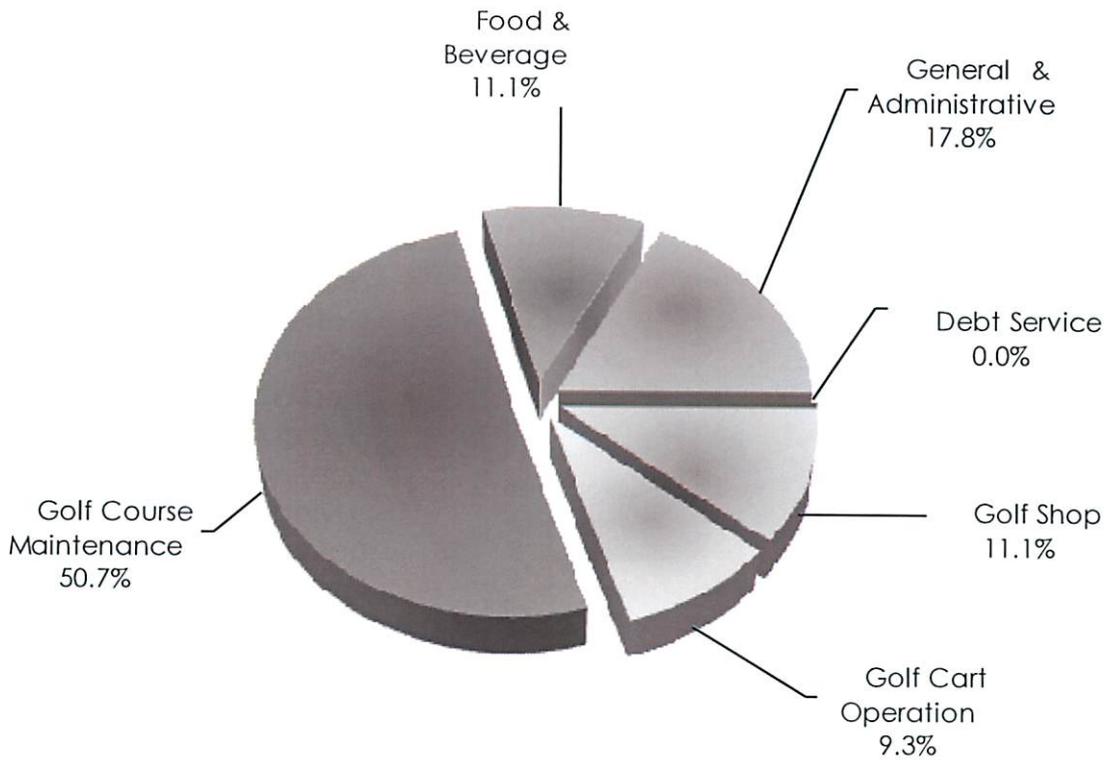
Fiscal Year 2016 – 2017

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Revenues					
Golf Operations	\$ 620,367	\$ 606,352	\$ 589,850	\$ 697,300	18.2%
Merchandise (net of cost)	30,955	29,752	35,919	40,000	11.4%
Food (net of cost)	92,580	89,178	91,406	103,300	13.0%
Miscellaneous	713	796	511	700	36.9%
Total Revenues	<u>744,615</u>	<u>726,078</u>	<u>717,686</u>	<u>841,300</u>	17.2%
Other Sources					
Transfers From General Fund	254,611	439,163	550,000	450,000	-18.2%
Total Other Sources	<u>254,611</u>	<u>439,163</u>	<u>550,000</u>	<u>450,000</u>	-18.2%
Total Revenues & Other Sources (Net)	<u>999,226</u>	<u>1,165,241</u>	<u>1,267,686</u>	<u>1,291,300</u>	1.9%
Expenditures					
Golf Shop	96,649	100,339	124,683	137,069	9.9%
Golf Cart Operation	95,836	109,746	111,408	115,564	3.7%
Golf Course Maintenance	490,328	543,074	595,731	627,659	5.4%
Food & Beverage	111,976	113,276	129,900	137,365	5.7%
General & Administrative	203,650	199,329	213,137	220,612	3.5%
Total Departmental Expenditures	<u>998,439</u>	<u>1,065,765</u>	<u>1,174,858</u>	<u>1,238,269</u>	5.4%
Change in Fund Balance	<u>\$ 787</u>	<u>\$ 99,476</u>	<u>\$ 92,828</u>	<u>\$ 53,031</u>	-42.9%
Projected Beginning Fund Balance	\$ (3,576,502)	\$ (3,602,971)	\$ (3,503,495)	\$ (3,410,667)	
Projected Ending Fund Balance	\$ (3,602,971)	\$ (3,503,495)	\$ (3,410,667)	\$ (3,357,636)	

OPGA FUND REVENUES



OPGA FUND EXPENDITURES



BAILEY RANCH GOLF CLUB

OPGA Fund - 55

DESCRIPTION

Bailey Ranch Golf Club provides a championship caliber golf course and recreational opportunities that improve the quality of life for visitors and residents of Owasso and the surrounding Tulsa area. The City recognizes the vital role a quality course can play in the decision-making process for families and businesses seeking to relocate to a community. Bailey Ranch Golf Club ensures that Owasso will continue to provide this key recreational amenity to complement Owasso's quality of life.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Fund normal operations of the Golf Club
- Reduce the deficit by \$100,000
- Enable the club to continue to build sustainable revenues with consistent course conditions to produce repeat business and a strong membership base

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

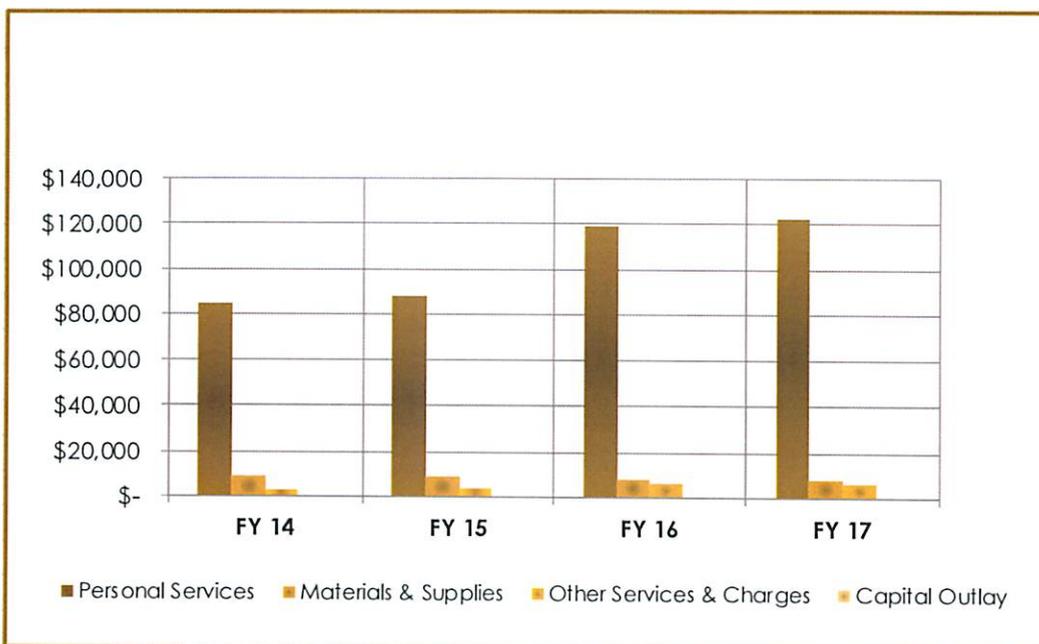
- Purchase GPS systems for the Carts and increase the rate for cart rental
- Emphasize the development of a strong membership base
- Continue the PGA Family Tees on the front nine program and the Kids Play Free rate program to encourage participation
- Add an Assistant Golf Pro to assist with lessons, golf camp, staff oversight and administrative responsibilities
- Increase consistency of the golf course conditions while continuing to look for cost saving efficiencies through native plant area implementation to reduce the need for pesticides and fertilizers and to reduce the frequency of mowing



"Continued focus on youth development through coaching..."

GOLF PRO SHOP OPGA FUND EXPENDITURE BY CATEGORY (OPGA Fund 55-600)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 84,727	\$ 87,656	\$ 118,827	\$ 122,669	3.2%
Materials & Supplies	8,944	9,170	8,300	8,300	0.0%
Other Services & Charges	2,978	3,513	6,100	6,100	0.0%
Capital Outlay	-	-	-	-	0.0%
Total	\$ 96,649	\$ 100,339	\$ 133,227	\$ 137,069	2.9%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

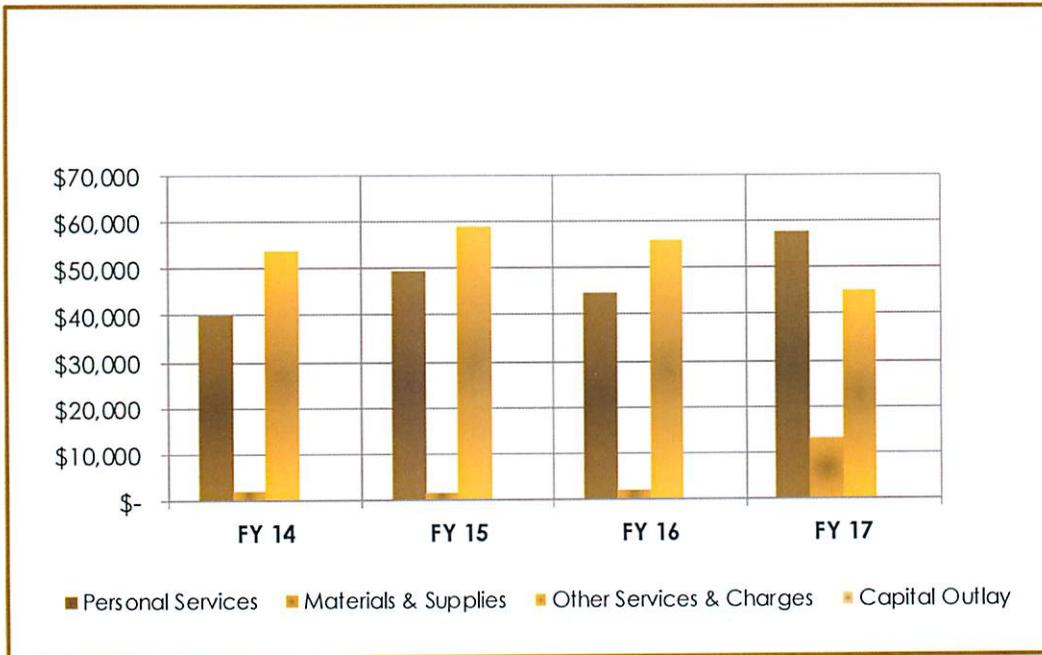
Position Title	2014	2015	2016	2017
Assistant Golf Pro	1	1	1	1
Marketing & Events	0	0	0	0
Part-time Labor**	1	1	2	2
Total	2	2	3	3

* Full time equivalent is an employee who works at least 2,080 hours per year.

**Represents various part-time workers.

CART OPERATION OPGA FUND EXPENDITURE BY CATEGORY (OPGA Fund 55-605)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 39,974	\$ 49,339	\$ 44,742	\$ 57,514	28.5%
Materials & Supplies	2,107	1,351	2,050	13,050	536.6%
Other Services & Charges	53,755	59,057	56,000	45,000	-19.6%
Capital Outlay	-	-	-	-	0.0%
Total	\$ 95,836	\$ 109,746	\$ 102,792	\$ 115,564	12.4%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

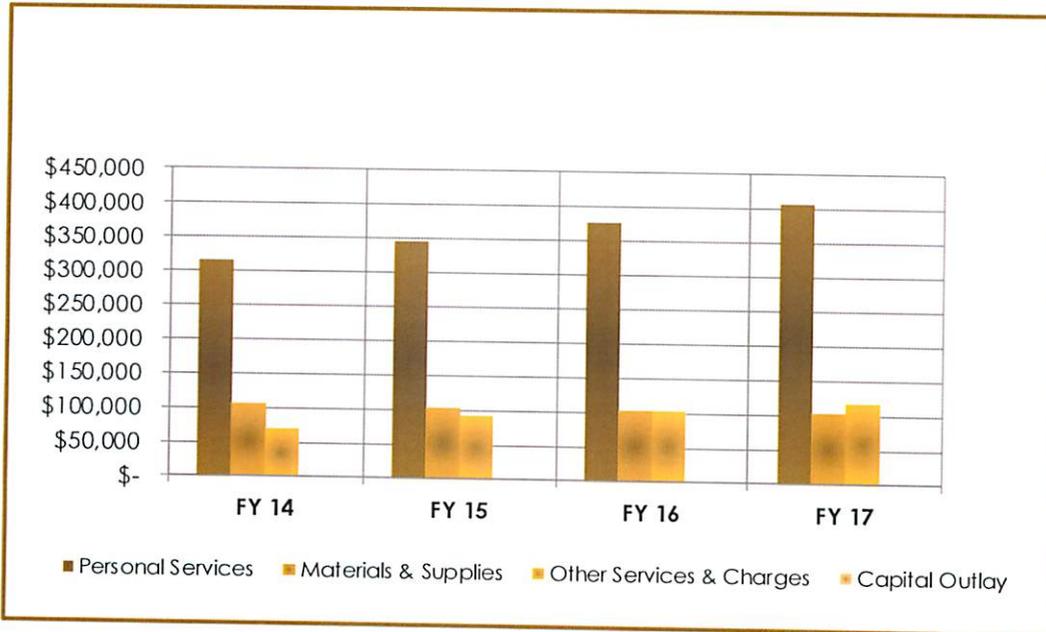
Position Title	2014	2015	2016	2017
Part-time Labor*	1	1	1	1
Total	1	1	1	1

* Full time equivalent is an employee who works at least 2,080 hours per year.

**Represents various part-time workers.

COURSE MAINTENANCE OPGA FUND EXPENDITURE BY CATEGORY (OPGA Fund 55-610)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 314,725	\$ 347,343	\$ 377,025	\$ 406,647	7.9%
Materials & Supplies	105,533	103,148	102,400	102,400	0.0%
Other Services & Charges	70,070	92,583	104,534	118,612	13.5%
Capital Outlay	-	-	-	-	0.0%
Total	\$ 490,328	\$ 543,074	\$ 583,959	\$ 627,659	7.5%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

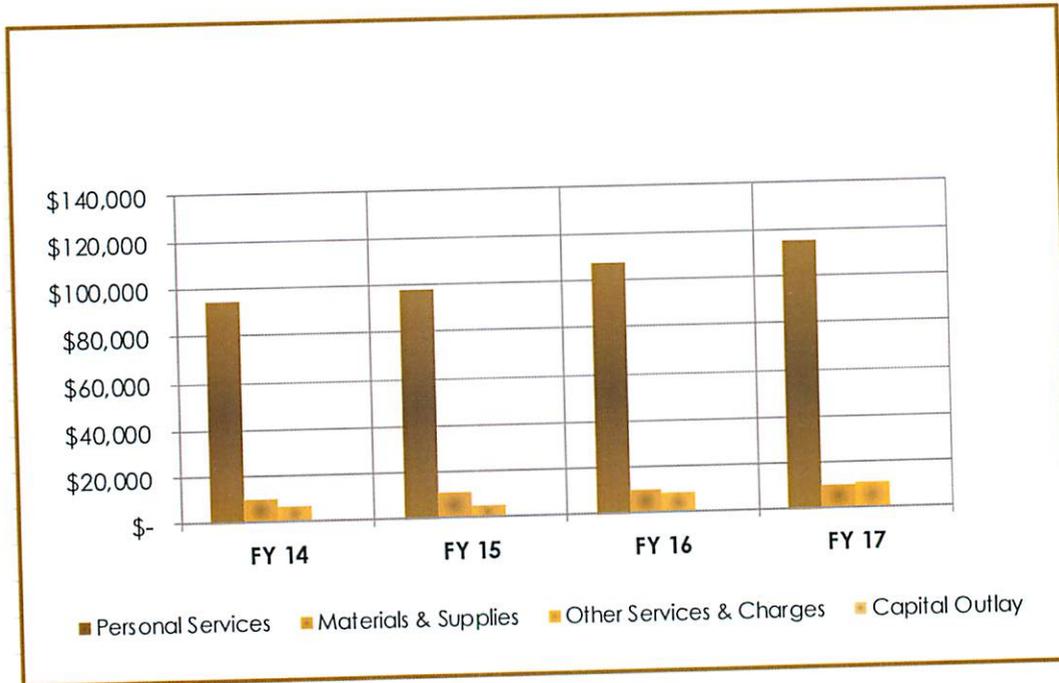
Position Title	2014	2015	2016	2017
Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Laborer	2	2	2	2
Mechanic	1	1	1	1
Part-time Labor*	1	1	1	1
Total	6	6	6	6

* Full time equivalent is an employee who works at least 2,080 hours per year.

**Represents various part-time workers.

FOOD & BEVERAGE OPGA FUND EXPENDITURE BY CATEGORY (OPGA Fund 55-670)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 94,305	\$ 97,541	\$ 107,659	\$ 115,465	7.3%
Materials & Supplies	10,545	10,959	10,500	10,500	0.0%
Other Services & Charges	7,126	4,776	8,400	11,400	35.7%
Capital Outlay	-	-	-	-	0.0%
Total	\$ 111,976	\$ 113,276	\$ 126,559	\$ 137,365	8.5%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

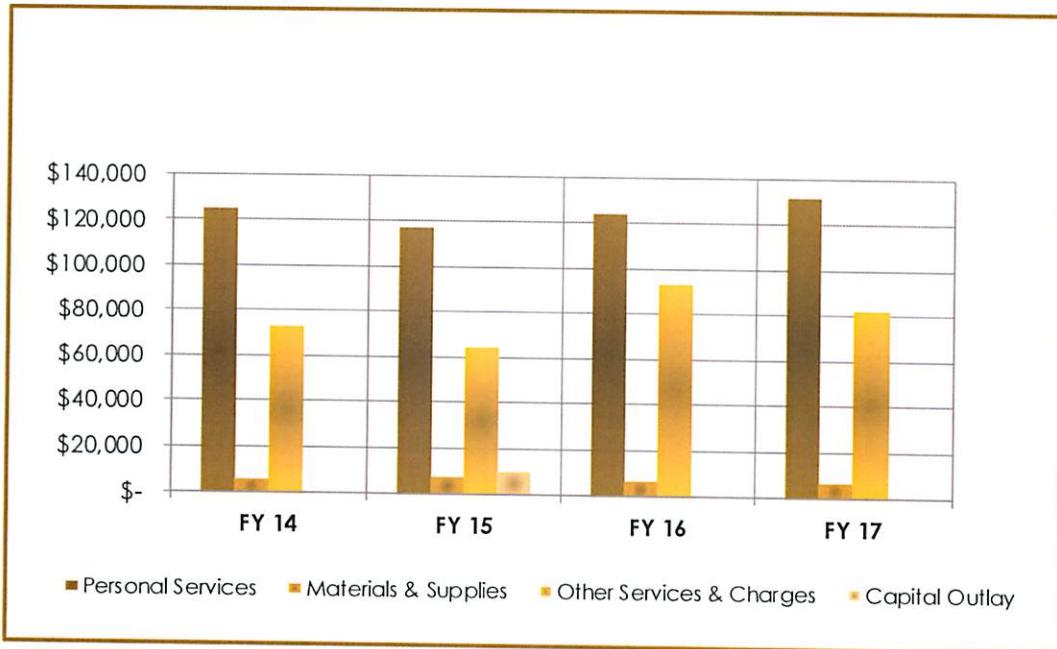
Position Title	2014	2015	2016	2017
Manager	1	1	1	1
Part-time Labor*	4	4	4	4
Total	5	5	5	5

* Full time equivalent is an employee who works at least 2,080 hours per year.

**Represents various part-time workers.

ADMINISTRATION OPGA FUND EXPENDITURE BY CATEGORY (OPGA Fund 55-690)

Expenditure Category	Actual FY 2013-2014	Actual FY 2014-2015	Budget FY 2015-2016	Adopted FY 2016-2017	Percent Change
Personal Services	\$ 124,885	\$ 117,193	\$ 124,264	\$ 131,812	6.1%
Materials & Supplies	5,954	7,403	6,600	6,600	0.0%
Other Services & Charges	72,811	64,591	93,500	82,200	-12.1%
Capital Outlay	-	10,143	-	-	0.0%
Total	\$ 203,650	\$ 199,329	\$ 224,364	\$ 220,612	-1.7%



AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Golf/Parks Manager	0	0	0	0
Director of Golf	1	1	1	1
Janitor	1/2	1/2	1/2	1/2
Total	1 1/2	1 1/2	1 1/2	1 1/2

Fractions represent split funding unless otherwise stated.

* Full time equivalent is an employee who works at least 2,080 hours per year.



OTHER FUNDS

AMBULANCE SERVICE FUND

Other Funds - Fund 20

DESCRIPTION

Ambulance services provide lifesaving responses to an approximate 76 mile service area in and around Owasso. The Ambulance Service Fund is established by City Ordinance to provide for the operation of the City's ambulance service. Financing is provided through 85% of the ambulance billings revenue and 50% of ambulance subscriptions revenue.

BUDGET HIGHLIGHTS

The recommended FY 2017 budget includes funding for emergency medical services provided by the Owasso Fire Department, funding for non-emergency services offered to citizens, fund replacement of emergency medical equipment, funding for life-saving programs, and continuation of professional services. As with recent years, emergency call volume is anticipated to increase.

SUMMARY OF REVENUES AND EXPENDITURES AMBULANCE SERVICE FUND

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Revenues					
Charges for Services	\$ 1,344,911	\$ 1,366,189	\$ 1,520,600	\$ 1,547,575	1.8%
Miscellaneous	983	1,913	3,573	3,388	-5.2%
Total Revenues	1,345,894	1,368,102	1,524,173	1,550,963	1.8%
Expenditures					
Personal Services*	1,087,318	1,052,833	949,982	1,300,000**	36.8%
Materials & Supplies	159,764	168,599	212,244	207,300	-2.3%
Other Services	147,617	155,269	211,165	208,084	-1.5%
Capital Outlay	-	-	-	-	0.0%
Total Departmental Expenditures	1,394,699	1,376,701	1,373,391	1,715,384	24.9%
Other Uses					
Transfers Out	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Uses	1,394,699	1,376,701	1,373,391	1,715,384	24.9%
Surplus/(Excess Expenditure)	\$ (48,805)	\$ (8,599)	\$ 150,782	\$ (164,421)	-209.0%
Projected Beginning Fund Balance	\$ 116,778	\$ 67,973	\$ 59,374	\$ 210,156	254.0%
Projected Ending Fund Balance	\$ 67,973	\$ 59,374	\$ 210,156	\$ 45,735	-78.2%

AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Medical Review Officer	1/2	1/2	1/2	1/2
Total	1/2	1/2	1/2	1/2

* Full time equivalent is an employee who works at least 2,080 hours per year.

** Staffing costs are shared with the General Fund.

AMBULANCE CAPITAL FUND

Other Funds - Fund 31

DESCRIPTION

Ambulance operations perform emergency services that depend on specialized equipment. The Ambulance Capital Fund is established by City Ordinance to provide capital outlay for ambulance operations. Financing is provided through 15% of the ambulance billings revenue and a portion of the ambulance subscriptions revenue.

BUDGET HIGHLIGHTS

The recommended FY 2017 budget includes funding to purchase a cot loading system for each ambulance, modify traffic signalization at Fire Station #1 to ensure safety and expedience of departure and fund purchases of new equipment for the Disaster Response Unit.

SUMMARY OF REVENUES AND EXPENDITURES AMBULANCE CAPITAL FUND

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Revenues					
Charges for Services	\$ 235,017	\$ 239,084	\$ 277,290	\$ 278,400	0.4%
Miscellaneous	2,189	1,625	600	600	0.0%
Total Revenues	<u>237,206</u>	<u>240,709</u>	<u>277,890</u>	<u>279,000</u>	0.4%
Other Sources					
Transfers In	-	-	-	-	0.0%
Total Revenues & Other Sources	<u>237,206</u>	<u>240,709</u>	<u>277,890</u>	<u>279,000</u>	0.4%
Expenditures					
Capital Outlay	<u>456,861</u>	<u>466,950</u>	<u>223,600</u>	<u>170,000</u>	-24.0%
Total Departmental Expenditures	<u>456,861</u>	<u>466,950</u>	<u>223,600</u>	<u>170,000</u>	-24.0%
Surplus/(Excess Expenditure)	<u>\$ (219,655)</u>	<u>\$(226,241)</u>	<u>\$ 54,290</u>	<u>\$ 109,000</u>	100.8%
Projected Beginning Fund Balance	\$ 647,701	\$ 428,046	\$ 201,805	\$ 256,095	26.9%
Projected Ending Fund Balance	\$ 428,046	\$ 201,805	\$ 256,095	\$ 365,095	42.6%

PUBLIC SAFETY CAPITAL FUND

Other Funds - Fund 32

DESCRIPTION

The Public Safety Capital Fund was established by City Ordinance to account for a percentage of the revenue received from ambulance subscriptions for capital outlay for the Fire and Police Departments. As of April 1, 2015, the City Council eliminated the assessment of the \$3 fee for Public Safety Capital. The FY16 Budget spent the estimated June 30, 2015 fund balance. Future Public Safety Capital needs will be funded by the Half-Penny Sales Tax fund.

SUMMARY OF REVENUES AND EXPENDITURES PUBLIC SAFETY CAPITAL FUND

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Revenues					
Charges for Services	\$ 393,300	\$ 336,610	\$ (73)	\$ -	100%
Miscellaneous	1,092	711	222	-	-100%
Total Revenues	<u>394,392</u>	<u>337,321</u>	<u>149</u>	<u>-</u>	100%
Other Sources					
Transfers In	-	-	-	-	0%
Total Revenues & Other Sources	<u>394,392</u>	<u>337,321</u>	<u>149</u>	<u>-</u>	100%
Expenditures					
Capital Outlay - Police	193,999	150,742	-	-	0%
Capital Outlay - Fire	141,270	294,628	209,660	-	-100%
Total Departmental Expenditures	<u>335,269</u>	<u>445,369</u>	<u>209,660</u>	<u>-</u>	-100%
Surplus/(Excess Expenditure)	<u>\$ 59,123</u>	<u>\$ (108,048)</u>	<u>\$ (209,511)</u>	<u>\$ -</u>	-100%
Projected Beginning Fund Balance	\$ 258,436	\$ 317,559	\$ 209,511	\$ -	-100%
Projected Ending Fund Balance	\$ 317,559	\$ 209,511	\$ -	\$ -	0%

E-911 FUND

Other Funds - Fund 21

DESCRIPTION

The E-911 Fund is established to pay E-911 system service charges and other emergency communications needs. Funding is provided through fees collected and remitted by telephone service providers.

BUDGET HIGHLIGHTS

The recommended FY 2017 budget allows for continued quality maintenance and service.

SUMMARY OF REVENUES AND EXPENDITURES E-911 FUND

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Revenues					
Charges for Services	\$ 225,535	\$ 211,316	\$ 205,600	\$ 202,300	-1.6%
Miscellaneous	1,086	571	450	500	11.1%
Total Revenues	<u>226,621</u>	<u>211,887</u>	<u>206,050</u>	<u>202,800</u>	-1.6%
Expenditures					
Personal Services	142,369	121,276	89,602	89,602 *	0.0%
Other Services	111,052	109,860	141,700	141,700	0.0%
Capital Outlay	-	-	-	-	0.0%
Total Departmental Expenditures	<u>253,421</u>	<u>231,136</u>	<u>231,302</u>	<u>231,302</u>	0.0%
Surplus/(Excess Expenditure)	<u>\$ (26,800)</u>	<u>\$ (19,249)</u>	<u>\$ (25,252)</u>	<u>\$ (28,502)</u>	12.9%
Projected Beginning Fund Balance	\$ 248,252	\$ 221,452	\$ 202,203	\$ 176,951	-12.5%
Projected Ending Fund Balance	\$ 221,452	\$ 202,203	\$ 176,951	\$ 148,449	-16.1%

* Staffing costs are shared with the General fund. See Department 215 for number of employees.

CEMETERY CARE FUND

Other Funds - Fund 22

DESCRIPTION

The Cemetery Care Fund is established by state statutes to provide for capital purchases to maintain and improve the cemetery. Funding is provided through 12.5% of lot sales and interments revenue.

BUDGET HIGHLIGHTS

There are no expected purchases out of the Cemetery Care Fund for FY 2017.

SUMMARY OF REVENUES AND EXPENDITURES CEMETERY CARE FUND

	Actual		Actual		Projected Actual		Adopted Budget		Percent Change
	FY 13	FY 14	FY 14	FY 15	FY 15	FY 16	FY 16	FY 17	
Revenues									
Charges for Services	\$ 950	\$ 839	\$ 839	\$ 1,189	\$ 1,189	\$ 814	\$ 814	\$ 814	-31.5%
Miscellaneous	125	100	100	-	-	-	-	-	0.0%
Total Revenues	1,075	939	939	1,189	1,189	814	814	814	-31.5%
Other Sources									
Transfers In	-	100	100	-	-	-	-	-	0.0%
Total Revenues & Other Sources	1,075	1,039	1,039	1,189	1,189	814	814	814	-31.5%
Expenditures									
Capital Outlay	1,510	1,443	1,443	5,140	5,140	-	-	-	-100.0%
Total Departmental Expenditures	1,510	1,443	1,443	5,140	5,140	-	-	-	-100.0%
Surplus/(Excess Expenditure)	<u>\$ (435)</u>	<u>\$ (404)</u>	<u>\$ (404)</u>	<u>\$ (3,951)</u>	<u>\$ (3,951)</u>	<u>\$ 814</u>	<u>\$ 814</u>	<u>\$ 814</u>	-120.6%
Projected Beginning Fund Balance	\$ 6,070	\$ 5,635	\$ 5,635	\$ 5,231	\$ 5,231	\$ 1,280	\$ 1,280	\$ 1,280	-75.5%
Projected Ending Fund Balance	\$ 5,635	\$ 5,231	\$ 5,231	\$ 1,280	\$ 1,280	\$ 2,094	\$ 2,094	\$ 2,094	63.6%

EMERGENCY SIREN FUND

Other Funds - Fund 23

DESCRIPTION

The Emergency Siren Fund is used for the acquisition, repair, replacement, and purchase of emergency sirens. Funding is provided through a per-acre fee received when new subdivisions are platted, as required by subdivision regulations.

BUDGET HIGHLIGHTS

The recommended FY 2017 budget includes contingency funding for any repairs that may arise during the year.

SUMMARY OF REVENUES AND EXPENDITURES EMERGENCY SIREN FUND

	Actual		Actual		Projected Actual		Adopted Budget		Percent Change
	FY 13	FY 14	FY 14	FY 15	FY 15	FY 16	FY 16	FY 17	
Revenues									
Licenses & Permits	\$ 2,829	\$ 6,861	\$ 6,861	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Miscellaneous	54	49	49	50	50	50	50	50	0.0%
Total Revenues	<u>2,883</u>	<u>6,910</u>	<u>6,910</u>	<u>5,050</u>	<u>5,050</u>	<u>5,050</u>	<u>5,050</u>	<u>5,050</u>	0.0%
Expenditures									
Other Services	-	-	-	-	-	-	30,000	30,000	100.0%
Total Departmental Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	100.0%
Surplus/(Excess Expenditure)	<u>\$ 2,883</u>	<u>\$ 6,910</u>	<u>\$ 6,910</u>	<u>\$ 5,050</u>	<u>\$ 5,050</u>	<u>\$ 5,050</u>	<u>\$(24,950)</u>	<u>\$(24,950)</u>	-594.1%
Projected Beginning Fund Balance	\$ 13,531	\$ 16,414	\$ 16,414	\$ 23,324	\$ 23,324	\$ 28,374	\$ 28,374	\$ 28,374	21.7%
Projected Ending Fund Balance	\$ 16,414	\$ 23,324	\$ 23,324	\$ 28,374	\$ 28,374	\$ 28,374	\$ 3,424	\$ 3,424	-87.9%

JUVENILE COURT FUND

Other Funds - Fund 24

DESCRIPTION

The Juvenile Court Fund is established to provide local programs to address problems associated with juvenile crime. The Juvenile Court has jurisdiction over all cases that involve youth under the age of 18 in violation of non-traffic ordinances. Financing is provided through fines generated as a result of the prosecution of juveniles under the "Agreement for Municipal Court Jurisdiction Concerning Juveniles."

BUDGET HIGHLIGHTS

The recommended FY 2017 budget includes funding for youth offender programs.

SUMMARY OF REVENUES AND EXPENDITURES JUVENILE COURT FUND

	Actual		Actual		Projected Actual		Adopted Budget		Percent Change
	FY 13	14	FY 14	15	FY 15	16	FY 16	17	
Revenues									
Charges for Services	\$ 8,536	\$ 10,094	\$ 9,900	\$ 9,900	\$ 9,900	\$ 9,900	\$ 9,900	\$ 9,900	0.0%
Miscellaneous	93	89	80	80	80	80	80	80	0.0%
Total Revenues	8,629	10,183	9,980	9,980	9,980	9,980	9,980	9,980	0.0%
Expenditures									
Other Services	-	-	-	-	-	-	10,000	10,000	100.0%
Total Departmental Expenditures	-	-	-	-	-	-	10,000	10,000	100.0%
Surplus/(Excess Expenditure)	<u>\$ 8,629</u>	<u>\$ 10,183</u>	<u>\$ 9,980</u>	<u>\$ 9,980</u>	<u>\$ 9,980</u>	<u>\$ 9,980</u>	<u>\$ (20)</u>	<u>\$ (20)</u>	-100.2%
Projected Beginning Fund Balance	\$ 21,070	\$ 29,699	\$ 39,882	\$ 39,882	\$ 39,882	\$ 49,862	\$ 49,862	\$ 49,862	25.0%
Projected Ending Fund Balance	\$ 29,699	\$ 39,882	\$ 49,862	\$ 49,862	\$ 49,862	\$ 49,842	\$ 49,842	\$ 49,842	0.0%

HOTEL TAX FUND

Other Funds - Fund 25

DESCRIPTION

The Hotel Tax Fund is essential to fund activities and initiatives that improve the quality of life for residents and visitors of Owasso, and was established to promote economic development, culture, and tourism. Funding is provided through the 5% excise tax on hotel and motel rooms. 2% of the tax is designated by City Council Resolution to fund the Owasso Strong Neighborhood Initiative; 3% is designated for Economic Development.

BUDGET HIGHLIGHTS

The recommended FY 2017 budget includes funding for economic development and tourism programs such as the annual Owasso Economic Summit, Tulsa's Future recruiting trips, and the Tulsa Chamber D.C. Fly-in. The Strong Neighborhood program includes funding for neighborhood grants and Owasso CARES Days. Additional funding is included for potential economic development initiatives.

SUMMARY OF REVENUES AND EXPENDITURES

HOTEL TAX FUND

	Actual		Actual		Projected		Adopted		Percent Change
	FY 13	FY 14	FY 14	FY 15	FY 15	FY 16	FY 17		
Revenues									
Hotel Tax 3%	\$ 231,016	\$ 245,534	\$ 240,000	\$ 240,000	\$ 245,000	\$ 245,000			2.1%
Hotel Tax 2%	154,010	163,689	160,000	160,000	163,333	163,333			2.1%
Grants & Donations	2,800	4,900	230	230	-	-			-100.0%
Investment Income	3,014	1,230	1,460	1,460	1,900	1,900			30.1%
Total Revenues	390,840	415,353	401,690	401,690	410,233	410,233			2.1%
Expenditures									
Economic Development									
Other Services	599,906	64,945	58,850	58,850	69,250	69,250			17.7%
Capital Outlay	-	-	-	-	-	-			0.0%
Total Economic Development Expenditures	599,906	64,945	58,850	58,850	69,250	69,250			17.7%
Strong Neighborhoods									
Personal Services	108,341	130,228	140,771	140,771	146,623	146,623			4.2%
Materials & Supplies	991	952	2,000	2,000	1,650	1,650			-17.5%
Other Services	11,902	17,213	18,568	18,568	18,110	18,110			-2.5%
Capital Outlay	24,132	3,471	-	-	-	-			0.0%
Total Strong Neighborhood Expenditures	145,366	151,864	161,339	161,339	166,383	166,383			3.1%
Total Expenditures	745,272	216,809	220,189	220,189	235,633	235,633			7.0%
Surplus/(Excess Expenditure)	\$(354,432)	\$ 198,544	\$ 181,501	\$ 181,501	\$ 174,600	\$ 174,600			-3.8%
Projected Beginning Total Fund Balance	\$ 725,849	\$ 371,417	\$ 569,961	\$ 569,961	\$ 751,462	\$ 751,462			31.8%
Projected Ending Total Fund Balance	\$ 371,417	\$ 569,961	\$ 751,462	\$ 751,462	\$ 926,062	\$ 926,062			23.2%

STRONG NEIGHBORHOOD INITIATIVE

DESCRIPTION

The Owasso Strong Neighborhood Initiative, funded through two cents of the Hotel/Motel tax, focuses efforts and resources on building viable, thriving neighborhoods as the key to long-term economic growth and stable home values. The Initiative partners with neighborhood stakeholders to identify opportunities to preserve and improve the physical, social, and economic strength of Owasso neighborhoods; to support neighborhood self-reliance; and to enhance the quality of life for residents through community-based problem solving and public/private cooperation.

BUDGET HIGHLIGHTS

In addition to regular responsibilities, the recommended budget for FY 2017 will allow the department to:

- Seek opportunities to build private and public partnerships that improve neighborhoods
- Coordinate additional Neighborhood Associations in areas that have no process to bring neighbors together
- Increase activity in the City Volunteer Program and Owasso CARES bi-annual events
- Provide resources for new neighborhood programs
- Increase funds for the Neighborhood Grant requests

PROJECT STATUS AND ACCOMPLISHMENTS

The FY 2015-16 budget provided opportunities to:

- Have OSNI Owasso CARES to receive the 2015 Keep Oklahoma Beautiful Affiliate of the Year Award
- Manage two Owasso CARES events with more than 1,650 City volunteers
- Administer the Neighborhood Grant program, which has had an impact exceeding \$72,000 since inception
- Coordinate meetings to increase participation with Neighborhood Leadership Conference and the Alert Neighborhood Program
- Promote the Next Door Neighborhood social media site, which increased participation to 61 neighborhoods and areas with 5,000 members



*"OSNI Owasso
Cares received the
2015 Owasso
Chamber
Community Spirit
Award."*

SUMMARY OF REVENUES AND EXPENDITURES STRONG NEIGHBORHOOD INITIATIVE FUND

Ending Fund Balance	FY 13 14	FY 14 15	FY 15 16	FY 16 17	Percent Change
Strong Neighborhood	\$ 106,156	\$ 122,881	\$ 121,772	\$ 118,722	-2.5%
Economic Development	\$ 265,261	\$ 447,080	\$ 629,690	\$ 807,340	28.2%

AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Coordinator of Strong Neighborhood Program	1	1	1	1
Part Time Administrative Assistant	0	1/2	1/2	1/2
Total	1	1 1/2	1 1/2	1 1/2

* Full time equivalent is an employee who works at least 2,080 hours per year.

STORMWATER MANAGEMENT FUND

Other Funds - Fund 27

DESCRIPTION

The Stormwater Management Fund is established by City Ordinance to account for revenues derived from the stormwater utility service charge. Funds are used for expenses attributable to stormwater management services.

BUDGET HIGHLIGHTS

The recommended FY 2017 budget includes funding for drainage improvements near 96 St N near El Rio Vista and Caudle Estates. It also includes funding for a new CNG vehicle for the Program Manager, drainage improvements, tree removal and vegetation control.

SUMMARY OF REVENUES AND EXPENDITURES STORMWATER MANAGEMENT FUND

	Actual		Actual		Projected		Adopted		Percent Change
	FY 13	14	FY 14	15	FY 15	16	FY 16	17	
Revenues									
Charges for Service	\$ 671,127		\$ 656,431		\$ 707,500		\$ 830,901		17.4%
Miscellaneous	4,321		2,874		2,500		2,500		0.0%
Total Revenues	675,448		659,305		710,000		833,401		17.4%
Other Sources									
Transfers in OWRB Loan	-		-		-		-		0.0%
Total Revenues & Other Sources	675,448		659,305		710,000		833,401		17.4%
Expenditures									
Personal Services	3,074		40,581		-		177,561		100.0%
Materials & Supplies	7,772		9,867		9,200		13,280		44.3%
Other Services	126,404		104,768		575,584		179,495		-68.8%
Capital Outlay	469,701		184,170		967,746		186,100		-80.8%
Total Departmental Expenditures	606,951		339,386		1,552,530		556,436		-64.2%
Other Uses									
Transfers Out	235,101		241,801		265,735		254,080		-4.4%
Total Other Uses	235,101		241,801		265,735		254,080		-4.4%
Total Expenditures & Other Uses	842,052		581,187		1,818,265		810,516		-55.4%
Surplus/(Excess Expenditure)	<u>\$ (166,604)</u>		<u>\$ 78,118</u>		<u>\$(1,108,265)</u>		<u>\$ 22,885</u>		-102.1%
Projected Beginning Fund Balance	\$1,206,383		\$1,039,779		\$ 1,117,897		\$ 9,632		-99.1%
Projected Ending Fund Balance	\$1,039,779		\$1,117,897		\$ 9,632		\$ 32,518		237.6%

AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Stormwater Program Mgr.	0	0	0	1
Stormwater Inspector	1	1	1	1
Total	1	1	1	2

* Full time equivalent is an employee who works at least 2,080 hours per year.

VISION TAX FUND

Other Funds - Fund 34

DESCRIPTION

The Vision Tax Fund was established with the voter approved recapture of 55/100th's of Vision 2025 Sales Tax.

BUDGET HIGHLIGHTS

The recommended FY 2017 budget includes funding for design and engineering for street improvements and adjoining infrastructure and right-of-way expenditure specifically for E 96 St N from approximately N 119 E Ave to N 129 E Ave and 116 St N from approximately US HWY 169 to Mingo Road.

SUMMARY OF REVENUES AND EXPENDITURES VISION TAX FUND

	Actual		Actual		Projected		Adopted		Percent Change
	FY 13	FY 14	FY 14	FY 15	FY 15	FY 16	FY 16	FY 17	
Revenues									
Vision Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,514,618			100.0%
Interest	-	-	-	-	-	1,200			100.0%
Total Revenues	-	-	-	-	-	1,515,818			100.0%
Other Sources									
Transfers In	-	-	-	-	-	-			0.0%
Total Revenues & Other Sources	-	-	-	-	-	1,515,818			100.0%
Expenditures									
Personal Services	-	-	-	-	-	-			0.0%
Other Services	-	-	-	-	-	-			0.0%
Capital Outlay	-	-	-	-	-	1,515,818			100.0%
Total Departmental Expenditures	-	-	-	-	-	1,515,818			100.0%
Other Uses									
Transfers Out	-	-	-	-	-	-			0.0%
Total Other Uses	-	-	-	-	-	-			0.0%
Total Expenditures & Other Uses	-	-	-	-	-	1,515,818			100.0%
Surplus/(Excess Expenditure)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Projected Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Projected Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%

PARK DEVELOPMENT FUND

Other Funds - Fund 35

DESCRIPTION

The Park Development Fund is utilized to make improvements to parks and for development of the city's park system. Funding is provided through building permit fees, as defined by ordinance.

BUDGET HIGHLIGHTS

The recommended FY 2017 budget includes funding for costs related to the approved Vision 2025 Excess Funds Projects.

SUMMARY OF REVENUES AND EXPENDITURES PARK DEVELOPMENT FUND

	Actual		Actual		Projected	Adopted	Percent Change
	FY 13	FY 14	FY 14	FY 15	FY 15	FY 16	
Revenues							
Licenses & Permits	\$ 81,900	\$ 78,700	\$ 78,700	\$ 76,100	\$ 80,000	5.1%	
Miscellaneous	926	602	602	600	750	25.0%	
Total Revenues	82,826	79,302	79,302	76,700	80,750	5.3%	
Expenditures							
Capital Outlay	-	182,603	182,603	155,799	100,000	-35.8%	
Total Departmental Expenditures	-	182,603	182,603	155,799	100,000	-35.8%	
Surplus/(Excess Expenditure)	\$ 82,826	\$ (103,301)	\$ (103,301)	\$ (79,099)	\$ (19,250)	-75.7%	
Projected Beginning Fund Balance	\$ 204,680	\$ 287,506	\$ 287,506	\$ 184,205	\$ 105,106	-42.9%	
Projected Ending Fund Balance	\$ 287,506	\$ 184,205	\$ 184,205	\$ 105,106	\$ 85,856	-18.3%	

CAPITAL IMPROVEMENT GRANTS FUND

Other Funds - Fund 36

DESCRIPTION

The Capital Improvement Grants Fund is used to account for revenue from state and federal grants. Funds are used for infrastructure capital improvements as specified in the grant contracts.

BUDGET HIGHLIGHTS

The recommended FY 2017 budget includes funding from the federal Community Development Block Grant (CDBG) and from Tulsa County Vision 2025 Excess Funds. The 2017 CDBG funds will be utilized for a sewer improvement project in the Hale Acres Development and capital projects at the Community Center.

SUMMARY OF REVENUES AND EXPENDITURES CAPITAL IMPROVEMENT GRANTS FUND

	Actual		Actual		Projected		Adopted		Percent Change
	FY 13	14	FY 14	15	FY 15	16	FY 16	17	
Revenues									
Intergovernmental Grant	\$ 113,463		\$ 121,567		\$ 7,111,352		\$ 168,736		-97.6%
Total Revenues	113,463		121,567		7,111,352		168,736		-97.6%
Expenditures									
Other Services	-		36		987,096		-		-100.0%
Capital Outlay	113,463		121,531		6,124,256		168,736		-97.2%
Total Departmental Expenditures	113,463		121,567		7,111,352		168,736		-97.6%
Surplus/(Excess Expenditure)	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		
Projected Beginning Fund Balance	\$ -		\$ -		\$ -		\$ -		
Projected Ending Fund Balance	\$ -		\$ -		\$ -		\$ -		

CAPITAL IMPROVEMENTS FUND

Other Funds - Fund 40

DESCRIPTION

Capital improvements encompass a broad range of projects critical to the growth and quality of life of Owasso. These projects include utility infrastructure, streets, parks, and facilities. Financing is provided through the one-cent capital improvements sales tax, after payment of principal and interest on capital projects. The expenditure items in this budget are based on priorities and recommendations established by the Capital Improvements Committee and approved by the City Council.

BUDGET HIGHLIGHTS

The recommended FY 2017 budget includes funding for the \$1 million annual street rehabilitation program, as well as, funding for Priority Capital projects such as the widening of both North Garnett and 76 St N, intersection improvements at 106 St N and 145 E Ave, 96 & 145 E Ave, and 116 St N and 129 E Ave, Elm Creek Park Improvements and design on the Police Station renovations.

SUMMARY OF REVENUES AND EXPENDITURES CAPITAL IMPROVEMENTS FUND

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Revenues					
Other Sources					
Transfers In from OPWA Sales Tax Acct	\$ 3,348,267	\$ 5,165,269	\$ 6,080,028	\$ 6,304,378	4%
Total Revenues	<u>3,348,267</u>	<u>5,165,269</u>	<u>6,080,028</u>	<u>6,304,378</u>	4%
Expenditures					
Other Services	-	-	1,036,466	-	-100%
Capital Outlay	2,420,750	2,090,188	10,544,784	6,679,322	-37%
Total Departmental Expenditures	<u>2,420,750</u>	<u>2,090,188</u>	<u>11,581,250</u>	<u>6,679,322</u>	-42%
Surplus/(Excess Expenditure)	<u>\$ 927,517</u>	<u>\$ 3,075,081</u>	<u>\$ (5,501,222)</u>	<u>\$ (374,944)</u>	-93%
Projected Beginning Fund Balance	\$ 1,873,568	\$ 2,801,085	\$ 5,876,166	\$ 374,944	-94%
Projected Ending Fund Balance	\$ 2,801,085	\$ 5,876,166	\$ 374,944	\$ -	-100%

**Only new project budgets are included in the proposed expenditures listed above. The encumbrances and unexpended appropriation balances for projects in the Capital Improvements Fund for the 2013-2014 Fiscal Year will be reappropriated to the same projects for Fiscal Year 2014-2015 unless the project has been designated complete.*

CITY GARAGE FUND

Other Funds - Fund 70

DESCRIPTION

The City Garage Fund provides services in the maintenance of vehicles, trucks, and other equipment to ensure operational safety, cost efficiency, and quality service for the City. City Garage personnel also coordinate the use of outside vendors for warranty and specialized work not feasible to do in-house. The City Garage bills departments for parts, services, and overhead actually used for that department.

BUDGET HIGHLIGHTS

The recommended FY 2017 budget includes funding for normal operations and training classes for specialized vehicle repairs.

SUMMARY OF REVENUES AND EXPENDITURES CITY GARAGE FUND

	Actual		Actual		Projected Actual		Adopted Budget		Percent Change
	FY 13	14	FY 14	15	FY 15	16	FY 16	17	
Revenues									
Charges for Services	\$ 382,490		\$ 364,540		\$ 550,453		\$ 553,552		0.6%
Miscellaneous	300		150		1,181		-		-100.0%
Total Revenues	<u>382,790</u>		<u>364,690</u>		<u>551,634</u>		<u>553,552</u>		0.3%
Expenditures									
Personal Services	186,125		189,853		200,300		309,018		54.3%
Materials & Supplies	153,058		140,398		156,272		165,702		6.0%
Other Services	32,116		19,617		43,710		44,250		1.2%
Capital Outlay	14,100		9,835		14,007		5,100		-63.6%
Total Departmental Expenditures	<u>385,399</u>		<u>359,703</u>		<u>414,289</u>		<u>524,070</u>		26.5%
Change in Fund Balance	<u>\$ (2,609)</u>		<u>\$ 4,987</u>		<u>\$ 137,345</u>		<u>\$ 29,482</u>		-78.5%
Projected Beginning Fund Balance	\$ (243,800)		\$ (246,409)		\$ (241,422)		\$ (104,077)		-56.9%
Projected Ending Fund Balance	\$ (246,409)		\$ (241,422)		\$ (104,077)		\$ (74,595)		-28.3%

AUTHORIZED PERSONNEL - * FULL TIME EQUIVALENT

Position Title	2014	2015	2016	2017
Mechanic	2	2	2	2
Superintendent	0	0	1	1
Clerical**	1/2	1/2	1/2	1/2
Total	2 1/2	2 1/2	3 1/2	3 1/2

* Full time equivalent is an employee who works at least 2,080 hours per year.

**Partially budgeted in General Fund 01-181.

SELF-INSURANCE FUNDS

Other Funds

DESCRIPTION

The City of Owasso has three areas of Self Insurance. All are administered by the Human Resources Department.

The Workers' Compensation Self-Insurance Program is used to account for the fees paid to self-insure for the payment of expenses of workers' compensation benefits for all City employees. Expenditures from this fund are approved by the Council, but, by ordinance, are not subject to limitations on spending amounts as are other City purchases. Financing is provided through a percentage of every payroll. The Fund is administered by the Human Resources Department.

The General Liability/Property Self-Insurance Program is used to account for the fees paid to self-insure for general liability, property and vehicle collision risk. Funds are used to administer and pay claims of the self-insurance program. Financing is provided through billings to the General Fund, OPWA and OPGA. The Fund is administered by the Human Resources Department.

The Healthcare Self-Insurance Program is used to account for the fees paid to self-insure for employee healthcare benefits. Funds are used to administer and pay claims of the self-insurance program. Financing is provided through premiums charged to employees and departments for health, dental, and vision coverage. The Fund is administered by the Human Resources Department.

BUDGET HIGHLIGHTS

To reduce risk and exposure to the City, the recommended FY 2017 budget includes funds which will allow Human Resources to coordinate initiatives to educate employees and reduce costs to the City. These initiatives include the following:

Workers Compensation – Human Resources will work with a Third Party Administrator and City Departments to reduce the frequency and severity of Workers' Compensation claims.

General Liability/Property Insurance – Human Resources will work with departments in managing areas of potential liability.

Healthcare Insurance – The budget will provide funding for the provision of on-site Biometric screening for employees (at no cost to the employee), with participation in the Biometric screening resulting in a \$25 per month premium waiver, as well as continuation of on-site flu shots to employees, both at no cost to the employee. The

FY17 budget also includes continuation of the "FitBit Challenge" implemented in FY16. In addition, the FY17 budget includes funding to equip a workout room at the New City Hall building with basic workout equipment.

SUMMARY OF REVENUES AND EXPENDITURES SELF INSURANCE FUNDS

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Revenues					
Charges	\$ 4,812,531	\$ 5,286,450	\$ 5,968,446	\$ 6,259,486	4.9%
Other	40,115	27,547	19,979	3,547	-82.2%
Total Revenues	4,852,646	5,313,997	5,988,425	6,263,033	4.6%
Other Sources					
Transfers in	131,500	155,000	129,105	101,352	-21.5%
Total Revenues & Other Sources	4,984,146	5,468,997	6,117,530	6,364,385	4.0%
Expenditures					
Personal Services	31,986	139,887	170,000	100,000	-41.2%
Other Services	4,777,368	5,086,471	5,490,255	5,961,000	8.6%
Total Departmental Expenditures	4,809,354	5,226,358	5,660,255	6,061,000	7.1%
Surplus/(Excess Expenditure)	<u>\$ 174,792</u>	<u>\$ 242,639</u>	<u>\$ 457,275</u>	<u>\$ 303,385</u>	-33.7%
Beginning Fund Balance	\$ 560,363	\$ 735,155	\$ 977,794	\$ 1,435,069	46.8%
Ending Fund Balance	\$ 735,155	\$ 977,794	\$ 1,435,069	\$ 1,738,454	21.1%

DEBT SERVICE SINKING FUND

Other Funds - Fund 10

DESCRIPTION

The Debt Service Sinking Fund is a fund established to account for the levy of ad valorem taxes to pay the principal and interest on general obligation bonds and judgments awarded against the city.

SUMMARY OF REVENUES AND EXPENDITURES DEBT SERVICE SINKING FUND

	Actual FY 13 14	Actual FY 14 15	Projected Actual FY 15 16	Adopted Budget FY 16 17	Percent Change
Revenues					
Ad Valorem Taxes	\$ 132,423	\$ 151,481	\$ 128,008	\$ 101,346	-20.8%
Interest	2	16	6	6	0.0%
Total Revenues	<u>132,425</u>	<u>151,497</u>	<u>128,014</u>	<u>101,352</u>	-20.8%
Expenditures					
Transfer Out	131,500	155,000	129,105	101,352	-21.5%
Total Departmental Expenditures	<u>131,500</u>	<u>155,000</u>	<u>129,105</u>	<u>101,352</u>	-21.5%
Surplus/(Excess Expenditure)	<u>\$ 925</u>	<u>\$ (3,503)</u>	<u>\$ (1,091)</u>	<u>\$ -</u>	-100.0%
Projected Beginning Fund Balance	\$ 5,171	\$ 6,097	\$ 2,594	\$ -	-100.0%
Projected Ending Fund Balance	\$ 6,097	\$ 2,594	\$ -	\$ -	



STATISTICS



STATISTICS

The Statistical Section – This part of the City's Annual Budget presents detailed information as a context for understanding what the detailed information in the Budget says about the City's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

PG 144: Net Position by Component

PG 145: Changes in Net Position

PG 146: Fund Balances of Governmental Funds

PG 147: Changes in Fund Balance of Governmental Funds

Revenue Capacity

These schedules contain information to help the reader assess all revenue sources and the government's most significant local revenue source, sales tax.

PG 148: Sales Tax Rates

PG 149: Tax Revenues by Source

PG 150: Principal Sales Tax Remitters

PG 151: Program Revenue by Function/Program

PG 152: Principal Property Tax Remitters

Debt Capacity

This schedule includes information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

PG 153: Ratio of Outstanding Debt to Revenue

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

PG 154: Population and Percentage Change in Population

Operating Information

This schedule contains service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

PG 155: City Employees by Function

PG 156: Water and Sewer Rates

PG 157: Capital Asset Condition

NET POSITION BY COMPONENT

(LAST TEN YEARS)
(accrual basis of accounting)
(amounts expressed in thousands)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
Governmental activities										
Net investment in capital assets	\$ 55,757	\$ 60,069	\$ 69,846	\$ 75,872	\$ 78,732	\$ 79,836	\$ 81,026	\$ 83,643	\$ 94,166	\$ 93,777
Restricted	1,691	1,695	1,570	2,353	2,539	3,891	3,509	3,849	4,396	8,464
Unrestricted	<u>10,767</u>	<u>7,355</u>	<u>11,956</u>	<u>10,023</u>	<u>6,380</u>	<u>5,119</u>	<u>5,215</u>	<u>5,115</u>	<u>5,994</u>	<u>(8,700)</u>
Net Position	<u>\$ 68,215</u>	<u>\$ 69,119</u>	<u>\$ 83,372</u>	<u>\$ 88,248</u>	<u>\$ 87,651</u>	<u>\$ 88,846</u>	<u>\$ 89,750</u>	<u>\$ 92,607</u>	<u>\$ 104,556</u>	<u>\$ 93,541</u>
Unrestricted as a Percent of Revenues	38.7%	41.8%	37.8%	37.4%	33.7%	23.6%	22.6%	19.5%	15.3%	-28.5%
Business-type activities										
Net investment in capital assets	\$ 14,547	\$ 17,755	\$ 12,815	\$ 12,030	\$ 16,470	\$ 21,843	\$ 28,771	\$ 33,394	\$ 38,518	\$ 41,943
Restricted	1,995	1,955	2,420	2,349	2,439	2,453	2,364	2,334	2,942	2,318
Unrestricted	<u>883</u>	<u>3,424</u>	<u>2,446</u>	<u>1,855</u>	<u>2,528</u>	<u>1,892</u>	<u>1,690</u>	<u>146</u>	<u>(117)</u>	<u>(1,240)</u>
Net Position	<u>\$ 17,425</u>	<u>\$ 23,134</u>	<u>\$ 17,681</u>	<u>\$ 16,234</u>	<u>\$ 21,437</u>	<u>\$ 26,188</u>	<u>\$ 32,825</u>	<u>\$ 35,874</u>	<u>\$ 41,343</u>	<u>\$ 43,021</u>
Unrestricted as a Percent of Revenues	18.2%	21.8%	55.7%	19.5%	16.0%	11.8%	8.9%	0.9%	-0.6%	-7.8%
Primary Government										
Net investment in capital assets	\$ 70,304	\$ 77,824	\$ 82,661	\$ 87,902	\$ 95,202	\$ 101,679	\$ 109,797	\$ 117,037	\$ 132,684	\$ 135,720
Restricted	3,686	3,650	3,990	4,702	4,978	6,344	5,873	6,183	7,338	10,782
Unrestricted	<u>11,650</u>	<u>10,779</u>	<u>14,402</u>	<u>11,878</u>	<u>8,908</u>	<u>7,011</u>	<u>6,905</u>	<u>5,261</u>	<u>5,877</u>	<u>(9,940)</u>
Net Position	<u>\$ 85,640</u>	<u>\$ 92,253</u>	<u>\$ 101,053</u>	<u>\$ 104,482</u>	<u>\$ 109,088</u>	<u>\$ 115,034</u>	<u>\$ 122,575</u>	<u>\$ 128,481</u>	<u>\$ 145,899</u>	<u>\$ 136,562</u>
Unrestricted as a Percent of Revenues	35.7%	32.4%	40.0%	32.7%	25.6%	18.6%	16.4%	12.6%	9.9%	-21.4%

Source: Prior Fiscal Years' Financial Statements - Statement of Net Position

The level of total unrestricted net assets is an indication of the amount of unexpended and available resources the City has at a point in time to fund emergencies, shortfalls, or other unexpected needs.

*Implementation of GASB 68, Accounting and Financial Reporting For Pensions, resulted in the recording of a \$12.8 million net pension liability in the Governmental activities statements in FY 2015. Prior years have not been re-stated.

CHANGES IN NET POSITION

(LAST TEN YEARS)
(accrual basis of accounting)
(amounts expressed in thousands)

	2006*	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities:										
General Government	\$ 3,140	\$ 4,073	\$ 4,991	\$ 5,042	\$ 4,393	\$ 3,845	\$ 4,288	\$ 4,952	\$ 5,019	\$ 5,128
Public safety	6,791	8,039	8,902	9,953	9,953	2,435	13,078	13,503	14,090	13,001
Highways and streets	1,964	2,740	2,022	2,208	10,930	12,207	2,892	2,924	4,435	4,898
Culture and recreation	627	1,049	630	891	849	798	949	915	1,195	1,129
Economic development	171	101	108	3,227	294	238	247	324	535	328
Stormwater	566	619	485	593	650	782	701	748	1,066	953
Total governmental activities expenses	19,559	31,711	17,398	21,944	19,551	20,511	22,122	23,400	27,250	26,107
Business-type activities:										
Water	4,098	4,474	4,459	4,633	4,883	5,277	6,217	5,616	6,760	6,392
Wastewater	2,536	2,817	2,773	3,055	3,191	3,240	3,240	3,319	4,609	4,954
Sanitation	1313	1,255	1,002	1,002	1,388	1,360	1,375	1,333	1,613	1,541
Recycle center	196	240	253	267	337	292	354	361	220	107
Golf Courses	1,035	1,188	1,079	1,099	875	1,180	1,183	1,051	1,229	1,143
Interest Charges - governmental activities	-	-	-	-	-	-	-	-	-	-
Total business-type activities expenses	9,178	9,974	9,847	10,956	10,634	11,295	12,349	11,890	14,631	14,187
Total primary government expenses	\$ 22,737	\$ 28,685	\$ 27,245	\$ 32,900	\$ 30,185	\$ 31,806	\$ 34,471	\$ 35,080	\$ 41,881	\$ 40,354
Program Revenue										
Governmental activities:										
Charges for services										
General Government	\$ 434	\$ 392	\$ 341	\$ 434	\$ 436	\$ 429	\$ 435	\$ 500	\$ 970	\$ 627
Public safety	1,562	1,737	1,907	2,134	2,345	2,303	2,573	2,496	2,902	2,607
Highways and streets	121	116	110	127	100	100	104	104	111	106
Culture and recreation	62	41	98	101	114	92	99	104	117	136
Economic development	12	38	8	8	8	8	8	8	8	8
Stormwater	305	353	403	473	521	601	623	662	674	657
Operating grants and contributions	324	299	766	696	373	1,228	1,794	2,060	1,754	1,753
Capital grants and contributions	2,422	2,388	2,152	1,241	874	1,839	1,695	1,786	12,050	10,422
Total governmental activities program revenues	5,242	5,274	5,856	5,214	4,899	6,830	7,359	7,750	19,467	7,000
Business-type activities:										
Charges for services										
Water	3,679	3,761	3,936	4,172	4,379	4,702	5,316	5,340	5,384	5,222
Wastewater	2,369	2,417	2,733	3,121	3,277	3,304	3,186	3,468	3,720	3,750
Sanitation	948	1,090	1,282	1,517	1,649	1,713	1,752	1,789	1,789	1,823
Recycle center	45	47	61	45	52	61	55	33	35	29
Golf Courses	943	829	639	621	580	513	656	690	744	726
Operating grants and contributions	-	-	445	-	-	-	-	-	-	-
Capital grants and contributions	3,596	16,12	17,59	15,17	394	631	2,543	7,10	3,797	526
Total business-type activities program revenues	11,580	9,758	10,855	10,993	10,293	10,860	13,449	11,993	15,456	12,076
Total primary government program revenues	\$ 16,022	\$ 15,030	\$ 16,711	\$ 16,207	\$ 15,192	\$ 17,490	\$ 20,808	\$ 19,743	\$ 34,923	\$ 19,076
Net (expense) revenue:										
Governmental activities	(9,317)	(11,437)	(11,542)	(10,730)	(14,852)	(13,881)	(14,763)	(15,650)	(7,783)	(19,167)
Business-type activities	2,402	(219)	1,008	37	(34)	(436)	1,00	313	826	(2,119)
Total primary government net (expenses) revenue	\$ (6,915)	\$ (11,656)	\$ (10,534)	\$ (10,693)	\$ (14,986)	\$ (13,317)	\$ (13,663)	\$ (15,337)	\$ (6,957)	\$ (21,276)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Sales tax	\$ 14,075	\$ 15,992	\$ 16,735	\$ 17,422	\$ 17,205	\$ 17,603	\$ 18,470	\$ 19,321	\$ 21,254	\$ 23,841
Use tax	-	788	564	777	534	530	549	708	800	968
Franchise and public service taxes **	670	728	809	979	919	1,024	1,129	1,032	1,235	1,389
Cigarette/ tobacco tax	197	224	236	236	242	255	266	245	247	276
Hotel taxes	70	67	94	151	218	267	294	334	386	412
Alcoholic beverage tax	26	27	29	30	31	32	46	51	54	57
E-911 taxes	129	199	194	210	191	195	205	217	219	219
Investment income	288	428	375	160	82	74	48	40	34	30
Miscellaneous	266	116	75	56	145	251	173	175	100	99
Transfers-internal activity	6,871	(5,775)	6,643	1,585	(5,511)	(5,55)	(5,513)	(3,615)	(4,624)	(3,777)
Total governmental activities	22,590	12,341	25,795	21,608	14,056	15,076	15,667	18,508	19,732	23,505
Business-type activities:										
Investment income	124	148	182	101	32	31	23	22	17	22
Miscellaneous	7	4	-	-	-	-	-	-	-	-
Transfers-internal activity	(6,871)	5,775	(6,643)	(1,585)	5,511	5,55	5,513	3,615	4,624	3,777
Total business-type activities	(6,740)	5,927	(6,461)	(1,484)	5,543	5,586	5,536	3,637	4,641	3,799
Total primary government	\$ 15,850	\$ 18,268	\$ 19,334	\$ 20,124	\$ 19,599	\$ 20,262	\$ 21,203	\$ 22,145	\$ 24,373	\$ 27,304
Changes in Net Position										
Governmental activities	14,273	904	14,253	4,876	(560)	1,195	904	2,858	11,949	4,338
Business-type activities	(4,338)	5,709	(5,453)	(1,447)	5,202	4,751	6,636	3,950	5,409	1,688
Total primary government	\$ 9,935	\$ 6,613	\$ 8,800	\$ 3,429	\$ 4,646	\$ 5,946	\$ 7,540	\$ 6,808	\$ 17,358	\$ 6,026

Source: Prior Fiscal Years' Financial Statements - Statement of Activities
*Sales & Use Taxes were combined in these Fiscal Year Statements
** Certain balances from the statements were combined for comparative purposes

FUND BALANCE OF GOVERNMENTAL FUNDS

(LAST TEN YEARS)
(accrual basis of accounting)
(amounts expressed in thousands)

	2006	2007	2008	2009	2010		2011	2012	2013	2014	2015
General Fund							General Fund				
Reserved for accrued compensated absences	\$ 388	\$ 477	\$ 556	\$ 653	\$ 730		Restricted for:				
Unreserved, reported in nonmajor:							Culture and recreation				
Special revenue funds	-	-	-	-	-		-	-	-	-	9
Capital project funds	-	-	-	-	-		-	-	-	-	-
Unreserved:							Capital projects				
Designated for subsequent year budget	-	805	2,274	28	70		71	-	-	-	4
Undesignated	4,955	3,862	1,939	4,044	2,720		Committed:				
Total General Fund Balance	<u>5,343</u>	<u>5,144</u>	<u>4,769</u>	<u>4,725</u>	<u>3,520</u>		Public safety				
							-	-	-	-	-
							Culture and recreation				
							-	-	-	-	-
							Stormwater management				
							-	-	-	-	-
							Capital projects				
							-	-	-	-	-
							Assigned:				
							Homeowners' Associatic				
							-	-	-	-	-
							FY expenditures				
							-	129	411	412	641
							Unassigned				
							3,873	3,583	3,552	4,178	4,390
							Total General Fund Balance				
							<u>3,944</u>	<u>3,712</u>	<u>3,963</u>	<u>4,590</u>	<u>5,044</u>
**Other Governmental Funds							Other Governmental Funds				
Reserved for accrued compensated absences	-	-	-	-	-		Restricted for:				
Unreserved, reported in nonmajor:							Culture and recreation				
Special revenue funds	1,390	1,229	1,047	1,555	1,368		483	641	761	408	609
Capital project funds	98	174	1,735	1,365	632		138	244	297	270	839
Unreserved:							Capital projects				
Designated for subsequent year budget	2,415	2,415	6,442	5,993	4,736		3,191	2,615	2,784	3,713	6,628
Undesignated	2,810	187	-	-	-		8	8	6	6	254
Total Fund Balance	<u>6,713</u>	<u>4,005</u>	<u>9,224</u>	<u>8,913</u>	<u>6,736</u>		Other				
							-	-	-	-	-
							Committed:				
							Public safety				
							449	427	338	287	349
							Culture and recreation				
							220	270	205	-	-
							Stormwater management				
							1,183	1,221	1,260	1,116	1,195
							Capital projects				
							682	875	961	1,089	613
							Assigned:				
							Homeowners' Associatic				
							-	-	-	-	-
							FY expenditures				
							-	-	-	-	-
							Unassigned				
							-	-	-	-	-
							Total Governmental Fund Balance				
							<u>6,354</u>	<u>6,301</u>	<u>6,612</u>	<u>6,889</u>	<u>10,487</u>
							Total Governmental Fund Balance				
							<u>\$ 12,056</u>	<u>\$ 9,149</u>	<u>\$ 13,993</u>	<u>\$ 13,638</u>	<u>\$ 10,256</u>
							<u>\$ 10,298</u>	<u>\$ 10,013</u>	<u>\$ 10,575</u>	<u>\$ 11,479</u>	<u>\$ 15,531</u>

Source: Prior Fiscal Years' Financial Statements - Balance Sheet Governmental Funds
 * GASB Statement 54 changed reporting requirements in FY 2011
 ** Includes the Capital Improvement Fund balance

CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS

(LAST TEN YEARS)
(accrual basis of accounting)
(amounts expressed in thousands)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Taxes	\$ 14,745	\$ 17,108	\$ 18,108	\$ 19,178	\$ 18,658	\$ 19,157	\$ 20,148	\$ 21,060	\$ 23,157	\$ 26,046
Intergovernmental	723	933	1,319	1,323	1,054	2,375	3,356	3,201	2,959	1,886
Charges for services	1,569	1,619	1,807	2,275	2,535	2,684	2,858	2,919	3,127	3,140
Fines and forfeitures	558	716	670	672	781	811	734	615	637	717
Licenses and permits	433	290	379	323	335	234	250	319	287	323
Investment income	268	403	354	144	75	51	41	35	30	20
Miscellaneous	255	75	115	115	146	268	173	175	137	105
Total Governmental Revenue	\$ 18,551	\$ 21,144	\$ 22,753	\$ 24,030	\$ 23,584	\$ 25,580	\$ 27,560	\$ 28,324	\$ 30,334	\$ 32,237
Expenditures										
Current:										
General government	\$ 2,813	\$ 3,484	\$ 4,458	\$ 4,093	\$ 4,218	\$ 4,023	\$ 4,212	\$ 4,342	\$ 4,603	\$ 4,805
Public safety	6,419	7,561	8,500	9,510	10,371	11,398	12,286	12,545	13,422	12,546
Highway and streets	427	479	495	567	631	584	653	698	790	1,236
Culture and recreation	505	551	624	658	589	532	629	638	701	764
Economic development	168	188	166	149	293	234	245	323	858	328
Stormwater	805	487	363	403	441	544	402	356	475	462
Capital outlay	8,471	5,526	9,946	7,514	4,911	3,068	3,948	5,224	3,961	4,267
Debt service - principal	-	-	-	-	-	-	23	21	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	3,076	-	-	-	-	-	-
Total Governmental Expenditures	\$ 19,608	\$ 18,276	\$ 24,552	\$ 25,970	\$ 21,454	\$ 20,383	\$ 22,398	\$ 24,147	\$ 24,810	\$ 24,408
Excess (deficiency) of revenues over expenditures	\$ (1,057)	\$ 2,868	\$ (1,799)	\$ (1,940)	\$ 2,130	\$ 5,197	\$ 5,162	\$ 4,177	\$ 5,524	\$ 7,829
Other Financing Sources (Uses)										
Debt issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65	\$ -	\$ -	\$ -
Transfers in	20,388	10,357	23,544	19,253	12,112	12,873	13,420	16,285	17,150	20,056
Transfers out	(13,517)	(16,132)	(16,901)	(17,668)	(17,623)	(18,028)	(18,932)	(19,900)	(21,770)	(23,833)
Total Other Financing Sources (Uses)	6,871	(5,775)	6,643	1,585	(5,511)	(5,155)	(5,447)	(3,615)	(4,620)	(3,777)
Net Change in Fund Balances	5,814	(2,907)	4,844	(355)	(3,381)	42	(285)	562	904	4,052
Fund Balance - Beginning of Year	6,242	12,056	9,149	13,993	13,637	10,256	10,298	10,013	10,575	11,479
Fund Balance - End of Year	\$ 12,056	\$ 9,149	\$ 13,993	\$ 13,638	\$ 10,256	\$ 10,298	\$ 10,013	\$ 10,575	\$ 11,479	\$ 15,531
Debt Service as a percentage of non-capital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.1%	0.00%	0.00%

Source: Prior Fiscal Years' Financial Statements - Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

DIRECT AND OVERLAPPING SALES TAX RATES

(LAST TEN YEARS)

June 30 Year -End	* City of Owasso	Tulsa County	Rogers County	State of Oklahoma	Total - Tulsa County	Total - Rogers County
2015***	3.50%	0.917%	1.83%	4.50%	8.917%	9.83%
2014**	3.00%	0.917%	1.83%	4.50%	8.417%	9.33%
2013	3.00%	0.85%	1.75%	4.50%	8.35%	9.25%
2012	3.00%	0.85%	1.50%	4.50%	8.35%	9.00%
2011	3.00%	0.85%	1.50%	4.50%	8.35%	9.00%
2010	3.00%	1.02%	1.50%	4.50%	8.52%	9.00%
2009	3.00%	1.02%	1.50%	4.50%	8.52%	9.00%
2008	3.00%	1.02%	1.50%	4.50%	8.52%	9.00%
2007	3.00%	1.02%	1.50%	4.50%	8.52%	9.00%
2006	3.00%	1.02%	1.50%	4.50%	8.52%	9.00%

Sources: Oklahoma Tax Commission

* There is a 1% processing/admin fee paid to the State of Oklahoma out of the citys' revenue

**Tulsa County increase became effective July 2014

***Half-Penny increase approved by voters began April 01, 2015

TAX REVENUES BY SOURCE

(LAST TEN YEARS)
(accrual basis of accounting)
(amounts expressed in thousands)

June 30 Year -End	Sales Tax	Use Tax	Ad Valorem (Property) Tax****	Franchise & Public Service Tax	Cigarette/ Tobacco Tax	Hotel Tax	Alcoholic Beverage Tax	E-911 Tax	Total
2015	\$ 23,841	\$ 968	\$ 152	\$ 1,237	\$ 276	\$ 412	\$ 57	\$ 210	\$ 27,153
2014	21,254	800	132	1,235	247	386	54	216	24,324
2013	19,321	708	-	1,032	245	334	51	217	21,908
2012	18,470	549	-	1,129	266	294	46	205	20,959
2011	17,603	530	-	1,024	255	267	32	195	19,906
2010	17,205	534	-	919	242	218	31	191	19,340
2009	17,422	777	-	979	236	151	30	210	19,805
2008	16,735	564	-	809	236	94	29	194	18,661
2007	15,592	788	-	728	224	67	27	189	17,615
2006	* 14,075	-	-	670	197	70	26	129	15,167

Source: Prior Fiscal Years' Financial Statements - Government Wide Statement of Activities

*Sales & Use Taxes were combined in these Fiscal Year Statements

****Due to immateriality, included in miscellaneous prior to 2014

PRINCIPAL SALES TAX REMITTERS

JUNE 30, 2015

NAICS CODE	Sales Tax Remitter	2014			2015		
		Amount Remitted	Revenue Base	Percentage of Total Revenue Base	Amount Remitted	Revenue Base	Percentage of Total Revenue Base
44-45	Retail Trade	\$ 15,417,897	\$ 184,645,473	72%	\$ 16,945,733	\$ 202,942,910	71%
72	Accommodation/Food Services	3,079,473	36,879,916	14%	3,623,108	43,390,515	15%
22	Utilities	802,520	9,607,784	4%	955,645	11,444,850	4%
42	Wholesale Trade	645,930	7,735,689	3%	693,804	8,309,030	3%
51	Information	408,831	4,896,180	2%	478,425	5,729,641	2%
	All Other	1,003,534	12,018,371	5%	1,123,550	13,455,689	5%
		<u>\$ 21,358,185</u>	<u>\$ 255,783,413</u>	<u>100.00%</u>	<u>\$ 23,820,265</u>	<u>\$ 285,272,635</u>	<u>100.00%</u>

Sources: Oklahoma Tax Commission

* Gross Amount Reported Prior to Pmt of 1% Retention to OTC

PROGRAM REVENUE BY FUNCTION/PROGRAM

(LAST TEN YEARS)
(accrual basis of accounting)
(amounts expressed in thousands)

Program Revenue	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities:										
Charges for services										
General Government	\$ 434	\$ 302	\$ 341	\$ 434	\$ 436	\$ 429	\$ 435	\$ 500	\$ 970	\$ 627
Public safety	1,562	1,737	1,967	2,134	2,345	2,303	2,573	2,496	2,962	2,667
Highways and streets	121	118	110	127	128	130	132	134	137	138
Culture and recreation	62	41	98	101	114	92	99	104	111	106
Economic development	12	38	8	8	8	8	8	8	9	10
Stormwater	305	353	403	473	521	601	623	662	674	657
Operating grants and contributions	324	299	766	696	373	1,228	1,794	2,060	1,754	1,753
Capital grants and contributions	2,422	2,386	2,163	1,241	974	1,839	1,695	1,786	12,850	1,042
Total governmental activities program revenues	<u>\$ 5,242</u>	<u>\$ 5,274</u>	<u>\$ 5,856</u>	<u>\$ 5,214</u>	<u>\$ 4,899</u>	<u>\$ 6,630</u>	<u>\$ 7,359</u>	<u>\$ 7,750</u>	<u>\$ 19,467</u>	<u>\$ 7,000</u>
Business-type activities:										
Charges for services										
Water	\$ 3,679	\$ 3,761	\$ 3,936	\$ 4,172	\$ 4,379	\$ 4,702	\$ 5,316	\$ 5,340	\$ 5,384	\$ 5,222
Wastewater	2,369	2,417	2,733	3,121	3,277	3,304	3,166	3,468	3,720	3,750
Sanitation	948	1,090	1,282	1,517	1,611	1,649	1,713	1,752	1,789	1,823
Recycle center	45	47	61	45	52	61	55	33	35	29
Golf Course	943	829	639	621	580	513	656	690	744	726
Operating grants and contributions	-	-	445	-	-	-	-	-	-	-
Capital grants and contributions	3,596	1,612	1,759	1,517	394	631	2,543	710	3,787	526
Total business-type activities program revenues	<u>\$ 11,580</u>	<u>\$ 9,756</u>	<u>\$ 10,855</u>	<u>\$ 10,993</u>	<u>\$ 10,293</u>	<u>\$ 10,860</u>	<u>\$ 13,449</u>	<u>\$ 11,993</u>	<u>\$ 15,459</u>	<u>\$ 12,076</u>
Total primary government program revenues	<u>\$ 16,822</u>	<u>\$ 15,030</u>	<u>\$ 16,711</u>	<u>\$ 16,207</u>	<u>\$ 15,192</u>	<u>\$ 17,490</u>	<u>\$ 20,808</u>	<u>\$ 19,743</u>	<u>\$ 34,926</u>	<u>\$ 19,076</u>

Source: Prior Fiscal Years' Financial Statements - Statement of Activities

PRINCIPAL PROPERTY TAX REMITTERS

JUNE 30, 2015

2015		\$	237,321,226	4.37%
Owasso City Assessed Value				
Tax Payer	Type of Business	Assessed Value	% of Assessed Value	
1	TKG Smith Farm LLC	\$ 5,693,930	2.40%	
2	Wal Mart	5,613,953	2.37%	
3	Greens at Owasso LLP	4,626,406	1.95%	
4	TMF II Bailey LLC	3,121,775	1.32%	
5	Bailey Medical Center LLC	2,913,032	1.23%	
6	Seayco-THR Owasso Market LLC	2,737,642	1.15%	
7	Ninety-eight Apartments LP	2,335,698	0.98%	
8	Public Service Co. of Oklahoma	2,054,824	0.87%	
9	Villas at Coffee Creek	1,658,395	0.70%	
10	Center at Owasso LLC	1,521,641	0.64%	
11	Target Corporation	1,272,752	0.54%	
12	Home Depot	1,148,991	0.48%	
13	Owasso/Leisure Hospitality Inc	1,094,875	0.46%	
14	Tyann Development Co. Inc	1,035,564	0.44%	
15	96th & 129th LLC/96th & Garnett LLC	994,189	0.42%	
TOTAL		\$ 37,823,667	15.95%	

Sources: Tulsa County Assessor's Office

2014		\$	226,146,995	4.30%
Owasso City Assessed Value				
Tax Payer	Type of Business	Assessed Value	% of Assessed Value	
1	TKG Smith Farm LLC	\$ 5,693,930	2.52%	
2	Wal Mart	5,008,178	2.21%	
3	Greens at Owasso LLP	4,486,697	1.98%	
4	TMF II Bailey LLC	2,966,755	1.31%	
5	Bailey Medical Center LLC	2,848,630	1.26%	
6	Seayco-THR Owasso Market LLC	2,692,786	1.19%	
7	Public Service Co. of Oklahoma	1,906,853	0.84%	
8	Villas at Coffee Creek	1,662,656	0.74%	
9	Center at Owasso LLC	1,516,163	0.67%	
10	Target Corporation	1,290,040	0.57%	
11	Home Depot	1,229,451	0.54%	
12	Tyann Development Co. Inc	1,061,958	0.47%	
13	Oklahoma Natural Gas Co.	1,023,798	0.45%	
14	National Steak Processors Inc	1,012,429	0.45%	
15	96th & 129th LLC/96th & Garnett LLC	993,172	0.44%	
TOTAL		\$ 35,393,496	15.64%	

Sources: Tulsa County Assessor's Office

RATIO OF OUTSTANDING DEBT TO REVENUE

(LAST TEN YEARS)
JUNE 30, 2015

June 30 Year - End	Business Type Activities Debt									Total Government & Trust Authority Revenue	Net Outstanding Debt as Percentage of Revenue	Outstanding Debt as Percentage of Assets	Total Government & Trust Assets
	Notes Payable	Revenue Bonds, Net	Revenue Notes, Net	Component Unit: Ltd Obligation Notes Payable	Component Unit Revenue Notes Payable	Total Outstanding Bond & Note Debt	Less Bond Reserves	Total Net Outstanding Debt					
2015	\$ 21,591,979	\$ -	\$ 8,252,519	\$ -	\$ -	\$ 29,844,498	\$ 3,124,459	\$ 26,720,039	\$ 46,696,020	57.2%	15.8%	\$ 188,913,984	
2014	22,553,577	-	10,857,519	-	-	33,411,096	3,748,143	29,662,953	59,799,381	49.6%	17.8%	187,773,741	
2013	24,653,054	-	11,127,519	-	-	35,780,573	3,175,866	32,604,707	41,887,866	77.8%	20.9%	170,909,526	
2012	25,303,889	-	14,887,519	-	-	40,191,408	3,212,409	36,978,999	42,011,370	88.0%	23.8%	168,991,561	
2011	25,772,123	-	19,762,519	-	-	45,534,642	3,285,484	42,249,158	37,751,962	111.9%	27.4%	166,348,498	
2010	16,874,661	-	24,935,519	-	-	41,810,180	3,191,195	38,618,985	34,790,692	111.0%	26.6%	157,283,413	
2009	12,441,035	-	29,923,019	-	-	42,364,054	3,105,987	39,258,067	36,329,000	108.1%	27.8%	152,320,505	
2008	13,322,884	-	26,834,341	-	-	40,157,225	3,190,699	36,966,526	36,044,922	102.6%	27.4%	146,392,454	
2007	14,310,905	-	19,710,822	630,721	1,200,000	35,852,448	2,660,323	33,192,125	33,298,508	99.7%	27.1%	132,352,640	
2006	10,333,935	4,075,000	19,959,524	722,836	1,600,000	36,691,295	2,683,209	34,008,086	32,713,213	104.0%	29.0%	126,351,111	

Source: City of Owasso audited annual financial statements

Note: No general obligation debt was outstanding during this ten year period.

**POPULATION AND PERCENTAGE
CHANGE IN POPULATION**

(LAST TEN YEARS)
JUNE 30, 2015

June 30 Year -End	Population *	Yearly Change
2015**	N/A	N/A
2014	33,773	4.00%
2013	32,473	3.28%
2012	31,441	1.41%
2011	31,003	3.63%
2010	29,918	3.65%
2009	28,865	4.94%
2008	27,505	5.41%
2007	26,094	4.80%
2006	24,900	5.04%

Source: U.S. Bureau of Census

** Estimate as of July 1st each year*

*** Per source, information is not available*

CITY EMPLOYEES BY FUNCTION – FULL TIME EQUIVALENT

(LAST TEN YEARS)
JUNE 30, 2017

DEPARTMENT	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
105 Municipal Court	3	3	3	3	3	3	3	3	3	3
110 Managerial	7	7	7	7	7	7	8	7	7	7
120 Finance	7	7	7	7	6 1/2	6 1/2	6 1/2	7	7	6 1/2
130 Human Resources	3 2/3	4 2/3	4 2/3	4 2/3	4 2/3	4 2/3	4 1/6	4 1/2	4 1/2	4 1/2
175 Information technology	4 1/3	4 1/3	4 1/3	4 1/3	4 1/3	4 1/3	5 1/3	5	5	5
181 Support Services	6 1/2	6 1/2	4 1/2	4 1/2	4 1/2	4 1/2	4 1/2	4 1/2	5	5
185 City Garage	2 1/2	2 1/2	2 1/2	2 1/2	2 1/2	2 1/2	2 1/2	2 1/2	3 1/2	3 1/2
190 Cemetery	0	0	0	0	0	0	0	0	1	1 1/2
170 Engineering	7	7	7	6	6	6	6 1/2	6 1/2	7 1/2	7
160 Community Development	7	7	6	6	6	6	6	6	7 1/2	7 1/2
Total General Government	48	49	46	45	44 1/2	44 1/2	46 1/2	46	51	50 1/2
201 Police Services	48	51	53	50	50	52	51	52	61	61 1/2
215 Police Communications	10	11	11	12	13	13	13	13	14	14
221 Animal Control	3	3	2	2	2	2	2	2 1/2	2 1/2	2 1/2
250 Fire Services	44	46	48	48	54	54	54	54	55	55
255 Ambulance Services	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2
280 Emergency Preparedness	2	2	2	2	2	2	1	1	1	1
Total Public Safety	107 1/2	113 1/2	116 1/2	114 1/2	121 1/2	123 1/2	121 1/2	123	134	134 1/2
515 Parks	6 1/2	7	8	7	7	8	8	8	7	8 1/2
520 Culture & Recreation	0	0	0	0	0	0	0	0	2	2
550 Community Center	3	3	3	3	3	3	3	3 1/2	3 1/2	4
580 Historical Museum	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2
Total Culture and Recreation	10	10 1/2	11 1/2	10 1/2	10 1/2	11 1/2	11 1/2	12	13	15
710 Economic Development	1	1	2	1	1	1	1	1	1	1
720 Strong Neighborhoods	0	1	1	1	1	1	1	1 1/2	1 1/2	1 1/2
Total Economic Development	1	2	3	2	2	2	2	2 1/2	2 1/2	2 1/2
300 Streets	6 1/3	6 1/3	6 1/3	5 1/3	5 1/3	5 1/3	6 1/3	6 1/3	7 1/3	9 1/3
Total Highways and Streets	6 1/3	6 1/3	6 1/3	5 1/3	5 1/3	5 1/3	6 1/3	6 1/3	7 1/3	9 1/3
370 Stormwater *	7 1/3	7 1/3	7 1/3	7 1/3	9 1/3	8 1/3	9 1/3	9 1/3	8 1/3	9 1/3
Total Stormwater	7 1/3	7 1/3	7 1/3	7 1/3	9 1/3	8 1/3	9 1/3	9 1/3	8 1/3	9 1/3
400 Administration	5	6	6	5	5	4 1/2	4 1/2	4 1/2	4 1/2	4 1/2
405 Utility Billing	4	4	4	4	4	4	4	4	4	4
420 Water Distribution	7 1/3	7 1/3	7 1/3	7 1/3	7 1/3	7 1/3	8 1/3	8 1/3	8 1/3	7 5/6
Total Water	16 1/3	17 1/3	17 1/3	16 1/3	16 1/3	15 5/6	16 5/6	16 5/6	16 5/6	16 1/3
450 Wastewater Treatment Plant	6 1/3	7 1/3	7 1/3	7 1/3	7 1/3	7 1/3	7 1/3	7 1/3	7 1/3	7 1/3
455 Wastewater Collections	5 1/3	5 1/3	5 1/3	5 1/3	5 1/3	5 1/3	7 1/3	7 1/3	6 1/3	5 5/6
Total Wastewater	11 2/3	12 2/3	14 2/3	14 2/3	13 2/3	13 1/6				
480 Refuse Collections	8 1/3	8 1/3	8 1/3	8 1/3	8 1/3	8 1/3	8 1/3	8 1/3	8 1/3	9 1/3
Total Sanitation	8 1/3	8 1/3	8 1/3	9 1/3						
485 Recycle Center	1 1/2	1 1/2	1 1/2	1 1/2	1 1/2	1 1/2	1 1/2	1 1/2	2 1/2	2 1/2
Total Recycle Center	1 1/2	1 1/2	2 1/2	2 1/2						
600 Golf Pro Shop	4	4	3	2	2	2	2	2	3	3
605 Cart Operations	1	1	1	1	1	1	1	1	1	1
610 Course Maintenance	7	6	6	6	6	6	6	6	6	6
670 Food & Beverage	5	5	5	5	5	5	5	5	5	5
690 Administration	2	1 1/2	1	1	1	1 1/2	1 1/2	1 1/2	1 1/2	1 1/2
Total Golf Course	19	17 1/2	16	15	15	15 1/2	15 1/2	15 1/2	16 1/2	16 1/2
TOTAL EMPLOYEES	237	246	246 1/2	238 1/2	247	249	254	256	274	279

* This includes both the General Fund & Stormwater Fund Employees
Source: Prior years budget books
Fractions indicate split funding or part-time employees

WATER AND SEWER RATES

(LAST TEN YEARS)
(Residential - Inside City Limits)

CITY OF OWASSO RATES

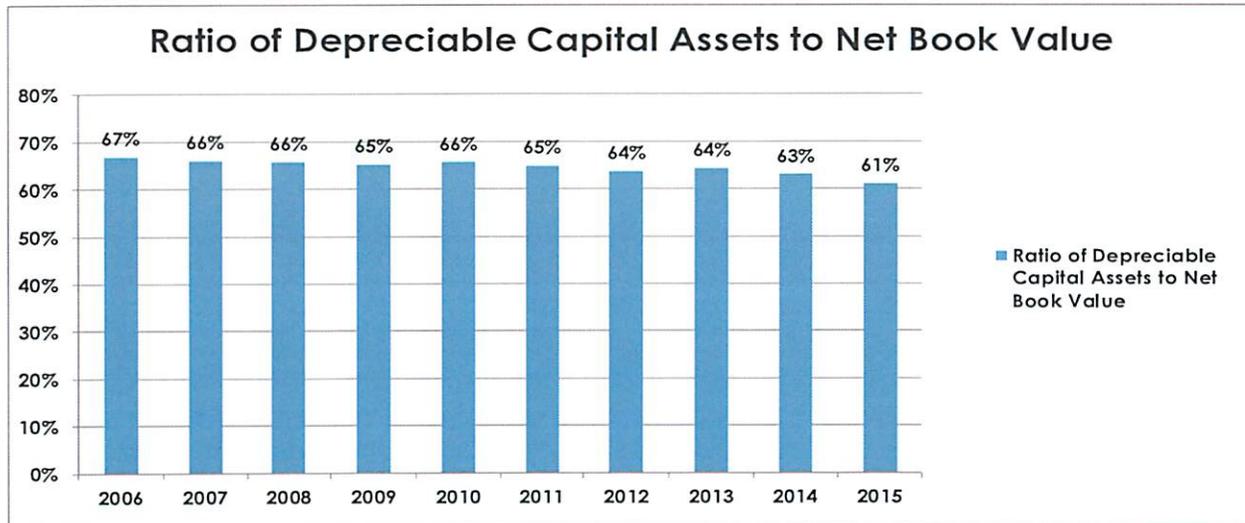
Year End - June 30	Water		Sewer	
	Monthly Base Rate	Rate per 1,000 Gallons	Monthly Base Rate	Rate per 1,000 Gallons
2016	\$ 11.94	\$ 5.46	\$ 7.47	\$ 3.25
2015	11.50	5.02	6.97	2.95
2014	11.29	4.81	6.97	2.95
2013	11.01	4.44	6.97	2.95
2012	10.84	4.27	6.97	2.55
2011	10.84	4.27	6.97	2.55
2010	10.54	3.97	6.83	2.50
2009	10.46	3.89	6.83	2.50
2008	9.18	3.89	5.08	2.50
2007	7.90	3.70	3.33	2.26

Source: City Ordinance

CAPITAL ASSET CONDITION

(LAST TEN YEARS)
June 30, 2015

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Capital Asset Cost	\$137,880,683	\$147,117,385	\$154,806,517	\$162,829,708	\$174,645,695	\$184,461,676	\$191,977,916	\$209,519,457	\$227,012,635	\$236,090,822
Accumulated Depreciation	45,666,551	49,945,755	53,067,930	56,654,178	60,122,428	64,787,726	69,743,475	74,877,280	84,132,412	91,998,891
Ratio of Depreciable Capital Assets to Net Book Value	67%	66%	66%	65%	66%	65%	64%	64%	63%	61%
Capital Asset Cost Land and CIP	\$92,214,132 (11,596,597)	\$97,171,630 (13,789,244)	\$101,738,587 (20,219,653)	\$106,175,530 (23,081,256)	\$114,523,267 (21,283,724)	\$119,673,950 (26,501,625)	\$122,234,441 (26,762,000)	\$134,642,177 (18,108,223)	\$142,880,223 (23,170,857)	\$144,091,931 (21,452,471)
Total Liabilities Due in more than one year	\$38,332,504 (30,153,349)	\$38,231,953 (30,390,339)	\$45,330,744 (34,116,477)	\$47,829,588 (35,892,914)	\$48,186,493 (36,923,059)	\$51,305,638 (41,084,877)	\$46,408,229 (37,080,346)	\$42,486,404 (33,086,353)	\$41,908,805 (31,011,202)	\$49,793,231 (40,746,086)
Current Liabilities	\$8,179,155	\$7,841,614	\$11,214,267	\$11,936,674	\$11,263,434	\$10,220,761	\$9,327,883	\$9,400,051	\$10,897,603	\$9,047,145





APPENDIX

GLOSSARY

Terms & Definitions

A –

ACCOUNT

An entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department.

ACCOUNTING SYSTEM

The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of the entity. (See also Accrual Basis, Modified Accrual Basis, and Cash Basis).

ACCRUAL BASIS

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time), and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

APPROPRIATION

An authorization or allocation made by the legislative body that permits officials to incur obligations against, and to make expenditures of, governmental resources (revenues).

APPROPRIATION BALANCE

The available appropriation remaining after expenditures, encumbrances, and commitments have been subtracted from the appropriation.

ASSET

Resources owned or held by a government which have monetary value.

AUTHORIZED PERSONNEL

Employee positions, which are authorized in the adopted budget, to be filled during the year.

B –

BOND

A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

GENERAL OBLIGATION BOND

A type of bond that is backed by the full faith, credit, and taxing power of the government.

REVENUE BOND

A type of bond that is backed only by the revenues from a specific enterprise or project, such as a utility system.

BOND REFINANCING (REFUNDING)

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

BUDGET

A plan of financial activity for a fiscal year indicating all planned revenues and expenditures or expenses for the budget period. The City of Owasso's fiscal year is July 1 through June 30.

BUDGET CALENDAR

The schedule of key dates which a government follows in preparation and adoption of the budget.

BUDGET RESOLUTION

The legal means by which the budget is adopted.

BUDGET SUPPLEMENT

The legal means by which an adopted estimated revenue or expenditure appropriation is increased or decreased.

BUDGET TRANSFER

Budget transfers allow for the movement of appropriations between accounts or departments within the same fund. This action requires City Manager approval.

BUDGETARY BASIS

This refers to the basis of accounting used to estimate financing sources and uses in the budget. It is different from GAAP basis of accounting.

BUDGETARY CONTROL

The control or management of governmental expenditures in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAPITAL ASSETS

Assets of significant value having a useful life of ten or more years. Capital assets are also called fixed assets.

CAPITAL IMPROVEMENT FUND

The appropriation of revenue for equipment purchases, improvements to facilities and other infrastructure. The City budgets for Capital projects or new capital projects. Approval of capital projects is granted through the Capital Improvements Committee and the City Council. The Third Penny Sales Tax accounts for the majority of financing resources of capital projects.

CAPITAL IMPROVEMENT

Any significant physical acquisition, construction, replacement, or improvement to an asset.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The process of planning, monitoring, programming, and budgeting over a multi-year period used to allocate the City's capital moneys, undertaken by the City's Capital Improvement Committee.

CAPITAL OUTLAY

One of five expenditure account categories used to account for the purchase of any item with a useful life greater than one year. Included are vehicles, heavy equipment, other equipment, personal computers, and some office furniture.

CAPITAL PROJECT

Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful lives. Also called capital improvements.

CARRYOVER

Appropriated funds that are encumbered during the fiscal year and are allowed to be retained in the budget of the next fiscal year for the purpose designated.

CASH BASIS

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CHARGES FOR SERVICES

Revenues received for services performed or delivered by the City.

COMMODITIES

Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor tools, and road salt.

CONTINGENCY

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

COST-OF-LIVING ADJUSTMENT (COLA)

An increase in salaries to offset the adverse effect of inflation or rising prices.

CURRENT BUDGET

The original budget as approved by the City Council, along with any carryover encumbrances from the prior fiscal year, and any transfers or amendments that have been made since July 1.

D –**DEBT SERVICE**

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEFICIT

The excess of an entity's liabilities over its assets or the excess of expenses over revenues during a single accounting period.

DEPARTMENT

The basic organizational unit of government which is functionally unique in its delivery of services.

DEPRECIATION

Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

DEVELOPMENT-RELATED FEES

Those fees and charges generated by building, development, and growth in the community. Included are building permits, development review fees, and zoning, platting, and subdivision fees.

DISBURSEMENT

The expenditure of monies from a cash/bank account.

DIVISION

A sub-unit of a department which encompasses a substantial portion of the duties assigned to a department. May consist of several activities.

E –**EMPLOYEE BENEFITS**

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

ENCUMBRANCE

Obligations made by a government to meet commitments or obligations.

ENTERPRISE (PROPRIETARY) FUNDS

Established to account for revenues and expenditures generated by City functions for which customers are charged a fee. (For example: Owasso Public Works Authority)

EXPENDITURE

The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered are recognized whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

EXPENSE

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

F –**FINES AND FORFEITURES**

A revenue source that consists primarily of fines from the Municipal Court.

FISCAL POLICY

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital invest-

ment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Owasso's fiscal year is July 1 through June 30.

FIXED ASSETS

Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Capital assets are also called fixed assets.

FULL FAITH AND CREDIT

A pledge of a government's taxing power to repay debt obligations.

FULL-TIME EQUIVALENT POSITION

A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

FUNCTION

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g. - public safety).

FUND

An independent accounting entity with a self-balancing set of accounts for recording all revenues and all related liabilities and residual equities or balances, along with any changes to the above. In other words, each fund is separate from every other fund and maintains records of all income and expenditures for the fund. By law, expenditures cannot exceed the revenues. As an example, a fund is like an individual checking account. Income is recorded in, expenditures are recorded out, and one cannot spend more than one has available in the account.

FUND BALANCE

The excess of assets of a fund over its liabilities.

FUND BALANCE - ASSIGNED

This refers to the fund's intended use of resources. Such intent would have to be established by the governing body itself or by a body or official delegated by the governing body. Typically refers to funds assigned to pay for outstanding purchase orders.

FUND BALANCE - COMMITTED

Reflects the amount of the fund balance that is constrained by limitations that the government imposes upon itself at its highest level of decision making and that remain binding unless removed in the same manner; i.e. Council Authority Action.

FUND BALANCE - NON-SPENDABLE

Represents resources that are not in spendable form or are legally or contractually required to be maintained intact. Non-spendable form may include, but is not limited to, supplies inventories and prepaid items, the long-term portion of loans receivable, and non-financial assets held for resale. Legal or contractual requirements may include but are not limited to the principal of an endowment or a revolving loan fund.

FUND BALANCE - RESTRICTED

Resources of a fund that are subject to externally enforceable legal restrictions. Such restrictions can be externally imposed by creditors, grantors, contributors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation.

FUND BALANCE - UNASSIGNED

The total fund balance in the general fund in excess of the non-spendable, restricted, committed, and assigned fund balance.

G -**GAAP**

Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL FUND

Serves as the primary operating fund for the City of Owasso. All general operations that are not accounted for otherwise are financed from this primary operating fund.

GOAL

A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

GRANTS

A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

H –

HOURLY EMPLOYEE

An employee who is paid on a per-hour basis.

I –

INFRASTRUCTURE

The physical assets of a government (streets, waterlines, sewers, public buildings, parks, etc.).

INTERFUND TRANSFERS

The movement of monies or assets between funds of the same governmental entity.

INTERGOVERNMENTAL REVENUE

Funds received from federal, state, and other local government sources in the form of contracts, grants, shared revenues, and payments in lieu of taxes.

INTERNAL SERVICE CHARGES

The charges to user departments for internal services provided by another department of the city.

INTERNAL SERVICE FUNDS

Funds used to account for Internal Service charges and expenditures e.g. - City Garage and Self-Insurance (Fund Workers' Compensation, General Liability/Property, and Healthcare) funds.

L –

LEVY

To impose taxes for the support of governmental activities.

LICENSES AND PERMITS

Revenues that come from the City's efforts to provide licenses to business and inspection services to enforce compliance with minimum requirements for building and operating safety.

LONGEVITY

Employee compensation payments made in recognition of a certain minimum number of years employed full-time with the same entity.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

M –

MATCHING FUNDS

Requirement that a grant recipient contribute resources to a program that equal or exceed a pre-determined percentage of amounts provided by the grantor.

MATERIALS AND SUPPLIES

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

MILL

The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of net assessed property valuation.

MISCELLANEOUS REVENUE

A revenue category that is comprised of revenue sources that do not fit the other categories of Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, and Fines and Forfeitures.

MODIFIED ACCRUAL BASIS

The method of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred, and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and the revenue earned.

N –

NET BUDGET

The legally adopted budget, less all interfund transfers and inter-departmental charges.

O –

OBJECT OF EXPENDITURE

An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, chemicals, or furniture.

OBJECTIVE

Something to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

OBLIGATIONS

Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPERATING BUDGET

This sets the plan for the day-to-day operations of the City. The City budgets operating funds annually, based on historical expenditures, priorities set forth by the elected officials, and economic conditions. Sales Tax Revenues and Utility Billing Charges provide the majority of the resources available for use within the operating budget.

OPERATING EXPENSES

The cost of personnel, materials, and equipment required for a department to function.

OPERATING REVENUE

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

ORIGINAL BUDGET

The adopted budget, as approved by the City Council before the start of a new fiscal year.

OTHER SERVICES AND CHARGES

One of five expenditure account categories used to account for the purchase of contractual services and other intangible products such as security, temporary employment, professional and landscaping services, leases, utilities and communications, and employee education and travel.

P –

PART-TIME EMPLOYEE/POSITION

Any employee who works less than thirty-two (32) hours per week and, generally, does not receive benefits.

PERSONAL SERVICES

One of five expenditure account categories used to account for all costs related to compensating employees, including employee benefits such as pension, social security, uniform allowance, health insurance, workers' compensation, etc.

PRIOR-YEAR ENCUMBRANCES

Obligations from previous fiscal years in the form of purchase orders or contracts, which are chargeable to an appropriation, and for which a part of the

appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PROJECT NUMBER

Used to identify any special activity, especially where specific reporting requirements exist regarding the activity. These numbers are always used with capital projects and grants.

R –

RESERVE

A portion of fund equity legally restricted for a specific purpose, or not available for appropriation and subsequent spending. It is normally a set aside of funds for emergencies or unforeseen expenditures not otherwise budgeted.

RESOURCES

Total amounts available for appropriation, including estimated revenues, fund transfers, and beginning balances.

REVENUE

The yield from sources of income (such as taxes, licenses, fines, etc.) that the City collects and receives for public use. Revenue increases the assets of a fund, while not increasing a liability.

REVENUE ESTIMATES

Projected revenue using both time series analyses and deterministic methods.

S –

SEASONAL EMPLOYEE/POSITION

An employee hired during a peak period at an hourly rate (e.g. - Bailey Ranch Food & Beverage workers, Stormwater & Drainage Control workers, etc.)

SHARED REVENUE

Taxes collected by the state are distributed, in part, back to the cities within the state in proportion to their population. This apportionment is determined by the census conducted every ten years. Includes revenues such as the Alcoholic Beverage Tax, Gasoline Tax, and Tobacco Tax.

SINKING FUND

A fund established to pay for General Obligation Bond debt and judgments against the City.

SITE-BASED BUDGETING

A decentralized budget process, whereby budget preparation and development are based on individual departmental sites.

SOURCES OF REVENUE

Revenues are classified according to their source or point of origin.

SUPPLEMENTAL APPROPRIATION

An additional appropriation made by the governing body after the budget year has started.

T –

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments. Examples of tax revenues to the City of Owasso are franchise, sales, and use taxes.

TRANSFERS IN/OUT

Amounts transferred from one fund to another to comply with legal requirements or to assist in financing the services for the recipient fund.

U –

UNENCUMBERED BALANCE

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

USE TAX

Taxes paid in lieu of sales tax on goods originating outside Oklahoma but delivered for use within Oklahoma.

USER CHARGES

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

V –

VARIABLE COST

A cost that increases/decreases with increases/decreases in the amount of service provided.