



CITY OF
**SAND
SPRINGS**

BUDGET
FISCAL YEAR 2014

ON THE COVER – Keystone Ancient Forest Preserve

The Keystone Ancient Forest Preserve, a 1,300 acre stretch of old-growth forest located minutes from Sand Springs along the eastern shoreline of Lake Keystone, conserves a



beautiful example of Oklahoma's diverse landscape. This forest landscape represents much of how Sand Springs appeared hundreds of years ago.

This forest project opened for visitation in October of 2007, with very limited access for hiking and interpretation. Since then, more than 3.5 miles of trails have been established, including parking, sidewalk, interpretative signs and a trail head. One of the trails is even ADA accessible for people of all abilities to enjoy.

The FY-14 Budget designates \$55,000 for the development of a Master Plan for the Keystone Ancient Forest Preserve. The Master Plan effort is scheduled to begin in 2013, and will provide the basis for future expansion and development of the Preserve's trails and facilities. The Keystone Ancient Forest

currently benefits the citizens of Sand Springs in many ways, but with a more robust trail experience and modern amenities available, the potential exists for increased sales tax revenue for the City as it attracts tourism dollars to our community. The Master Plan will also greatly assist fund-raising efforts to solicit private donations and grants in support of improvements to the Preserve.

You can visit this beautiful forest thanks to a dedicated group of volunteers – The Keystone Ancient Forest Trail Guides – who open the site monthly for visitation. Each year, over a thousand hikers experience Sand Springs' most rugged landscape and more through these hikes. With planned improvements at the forest, these visitation numbers will soar.

Few places remain in Oklahoma like the Keystone Ancient Forest! We look forward to making even more progress on this project of statewide significance in 2013.

CITY OF **SAND SPRINGS**

Fiscal Year 2014

✧ **ADOPTED BUDGET** ✧

MIKE BURDGE – Mayor

HAROLD NEAL – Vice Mayor

MICHAEL PHILLIPS – Council Member

DEAN NICHOLS – Council Member

JESSE HONN – Council Member

BRIAN JACKSON – Council Member

JAMES RANKIN – Council Member

ROCKY ROGERS – City Manager

KELLY LAMBERSON – Finance Director

JULIE CASTEEN – Budget Officer

**CITY OF SAND SPRINGS, OKLAHOMA
FY2014 BUDGET**

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FY2014 BUDGET**

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The background image shows a natural landscape with large, weathered rocks in the foreground and several large, old trees with thick trunks. The trees have sparse, dark leaves, suggesting a late autumn or winter setting. A semi-transparent white rectangular box is overlaid on the upper portion of the image, containing the text.

SECTION ONE

- Introduction -

Budget Message

Budgetary Guidelines

Fund Descriptions



City of

SAND SPRINGS

PO BOX 338 – 100 EAST BROADWAY STREET – SAND SPRINGS, OKLAHOMA 74063-0338 (918) 246-2500 – FAX (918) 246-2646

April 22, 2013

Dear City Councilors and Citizens of Sand Springs:

On behalf of the budget preparation team which includes the City Council Finance Committee, the City's Finance Department and the administrators of the City's departments and divisions, I'd like to present to you the 2014 fiscal year (FY-14) balanced budget for the City of Sand Springs and Sand Springs Municipal Authority for your consideration and adoption.

The local economy has shown improvement over the past two years after experiencing significant downfall from the effects of the national recession that peaked in 2008, affecting the City's budget beginning in FY-09. The financial results for fiscal year 2012 demonstrate a 12.4% increase in sales tax revenues over fiscal year 2011. Fiscal year 2013 year-to-date sales tax revenues through April have exceeded prior year by 1.3%. This trend is expected to be maintained in the upcoming fiscal year as continued real estate development produces new sources of tax revenue for Sand Springs. However, a change to the federal payroll tax in January 2013, combined with federal spending cuts, appears to be curbing consumer spending in recent months. The FY-14 budget anticipates revenues from sales tax to go up 2.0% over FY-13 projections. Interest rates, another financial indicator of the state of the economy, remain low, currently down to less than half of a percentage point, and are not expected to show much improvement in FY-14.

Despite some improvement in revenues, the FY-14 Budget reflects a prudent and conservative approach to estimating revenues for the upcoming year.

General Fund operating expenditures will increase by 2% over the FY13 budgeted expenditures. Personnel costs are the major driver of expenditures in the General Fund, with the largest budgetary increase reflected in personal services, showing an increase of 6.9% over prior year. This increase is largely a result of implementing recommendations from an employee Classification and Pay Study completed in 2013, which identified wage disparities with the market and across the organization. Also included in the FY-14 budget is a 3% cost of living wage increase.

Six years ago, the city's budget provided for 227 full time positions and 10 part time positions. Following the economic downturn, the City implemented staff reductions in FY-09. Additional cuts were made in FY-10 and FY-11, when funding allowed for 185 full time positions. Some positions were restored in 2012, with 193 full time positions

authorized and also maintained in FY-13. The FY-14 budget restores 7 full time positions and adds one new part time position as shown below:

Department	FT Positions	PT positions
Police	2	0
Communications	1	0
Fire	2	0
Parks Maintenance	1	0
Parks Case Center	0	1
Water Maintenance & Operations	1	0

Health insurance premiums will increase by 2%, following two years with no increases. Other increases include new federally-mandated health care reform fees.

The FY-14 budget places continued emphasis on public nuisance abatement and employee training and wellness. The budget also allows for the replacement of mobile communication devices for police patrol vehicles, replacement of four police patrol vehicles, furnishings for the fire department, and various other fleet replacement vehicles and equipment. In addition, funds are budgeted for updating the City's Comprehensive Plan, which has not been revised since 2002. Regular updates of the Comprehensive Plan are needed to guide the physical development of the City of Sand Springs Planning Area and assist in budgeting for capital improvements necessary as a result of anticipated growth. The budget also designates funds for the development of a Master Plan for the Keystone Ancient Forest Preserve. The Master Plan will greatly assist fund-raising efforts to solicit private donations and grants in support of improvements to the Preserve, creating the potential for increased sales tax revenue for the City by attracting tourism dollars to our community.

Public improvements in the upcoming budget include outdoor improvements at the Pogue Municipal Airport in order to attract increased traffic, various maintenance projects at city parks, sidewalk improvements, and fence overgrowth clearing along the trail adjacent to Highway 64. Other significant capital projects contained in the FY-14 budget involve continued funding for widening 113th West Avenue, traffic signal upgrades at 41st Street and Highway 97, improvements to the Airport Access Road, various potable water storage tank and mainline improvements and investments in storm water and flood control projects.

In closing, the FY-14 Budget provides the funding for maintaining the City's long tradition of excellent public service. We remain committed to allocating finite resources towards the City's mission of providing for the common good and delivering services essential for a safe, sustainable, and engaged community.

Respectfully submitted,


Rocky D. Rogers
City Manager

CITY OF SAND SPRINGS, OKLAHOMA BUDGETARY GUIDELINES

Budget Process

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

Budget Law

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

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

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

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

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

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

Budget Accounting

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

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

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

CITY OF SAND SPRINGS, OKLAHOMA FUND DESCRIPTIONS

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

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

GOVERNMENTAL FUNDS

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

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

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

- **Special Programs Fund** – budgets and accounts for specific revenues and expenditures pertaining to public safety activities and recreational services provided by the City.
- **Tax Incremental District Fund** – budgets and accounts for tax increment financing revenues initially collected by the General Fund and related economic development expenditures.

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

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

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

- **General Short Term Capital Fund** – budgets and accounts for revenues and transfers from other City funds as City Council may designate for City short-term capital needs with a value of \$5,000 or greater.
- **Municipal Authority Short Term Capital Fund** – budgets and accounts for revenues, transfers from Authority funds as Trustees may designate for Authority short-term capital needs with a value of \$5,000 or greater.
- **Parks and Recreational Fund** – budgets and accounts for revenues from housing developers for park improvements.
- **ODOC Home Investment Partnership Fund** – budgets and accounts for federal block grants for housing rehabilitation.
- **Community Development Block Grant - EDIF Fund** - budgets and accounts for federal block grants for purposes of community development.
- **ODOC EECBG Grant Fund**- budgets and accounts for an energy efficiency and conservation block grant for purposes of improvements to the City's Municipal building.
- **Capital Improvement Fund** – budgets and accounts for specific revenues, transfers from other City funds and expenditures for various capital projects not accounted for in other project funds.
- **Street Improvement Fund** – budgets and accounts for street improvements funded by the related half penny sales tax approved by citizens in 2007. These funds may also be expended for retirement of debt as provided in the ordinance.
- **Capital Improvement Water & Wastewater Fund** – budgets and accounts for water and sewer improvements funded by the related penny sales tax approved by citizens in 1979. These funds may also be expended for retirement of debt as provided in the ordinance.
- **Airport Construction Fund** – budgets and accounts for grants, transfers from other City funds and expenditures for capital improvements of the airport.
- **General Obligation Bond 2002 Fund** – budgets and accounts for 2002/2003 GO Bond proceeds (\$6,190,000) for capital improvements for streets, public safety, parks, cultural and recreation facilities, and acquiring land for flood mitigation.
- **General Obligation Bond 2006 Fund** – budgets and accounts for 2006 GO Bond proceeds (\$6,360,000) for capital improvements for streets, public safety, and community center.
- **Stormwater Capital Improvement Fund** – budgets and accounts for transfers from the Municipal Authority stormwater revenues for capital improvements for stormwater drainage.
- **Golf Course Capital Improvement Fund** – budgets and accounts for transfers from the Municipal Authority golf course revenues designated for capital improvements for maintenance of the golf course.

- **DWSRF- AMR Program Fund** – budgets and accounts for revenues and expenses related to the Automated Meter Reading (AMR) program, funded with The Drinking Water State Revolving Fund.
- **Water Meter Replacement Fund** – This fund accumulates recovered funds generated as a result of the AMR project after debt service payments are made. These funds are used for ongoing maintenance of the AMR system and to maintain and replace components of automated water meters.

PROPRIETARY FUNDS

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

Enterprise Funds

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

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

The background image shows a rugged, rocky landscape. In the foreground, there are large, flat, layered rock formations. Several large, old trees with thick, textured trunks and bare branches are scattered throughout the scene. The sky is overcast and grey. A semi-transparent grey rectangular box is overlaid on the upper half of the image, containing the text.

SECTION TWO

- Budget Overview -

Budget Summary

Scheduled Positions

**City of Sand Springs
FY-14 Proposed Budget
Budget Summary**

Budget Process

The budget process for FY-14 began with estimating anticipated revenues. This largely involved reviewing revenue trends over the last several years, assessing current economic factors and future economic predictions, and determining expected growth in the overall population of the City. The FY-14 budget reflects a modest increase in overall revenues, anticipating a continued gradual recovery from the economic downturn that peaked in 2008.

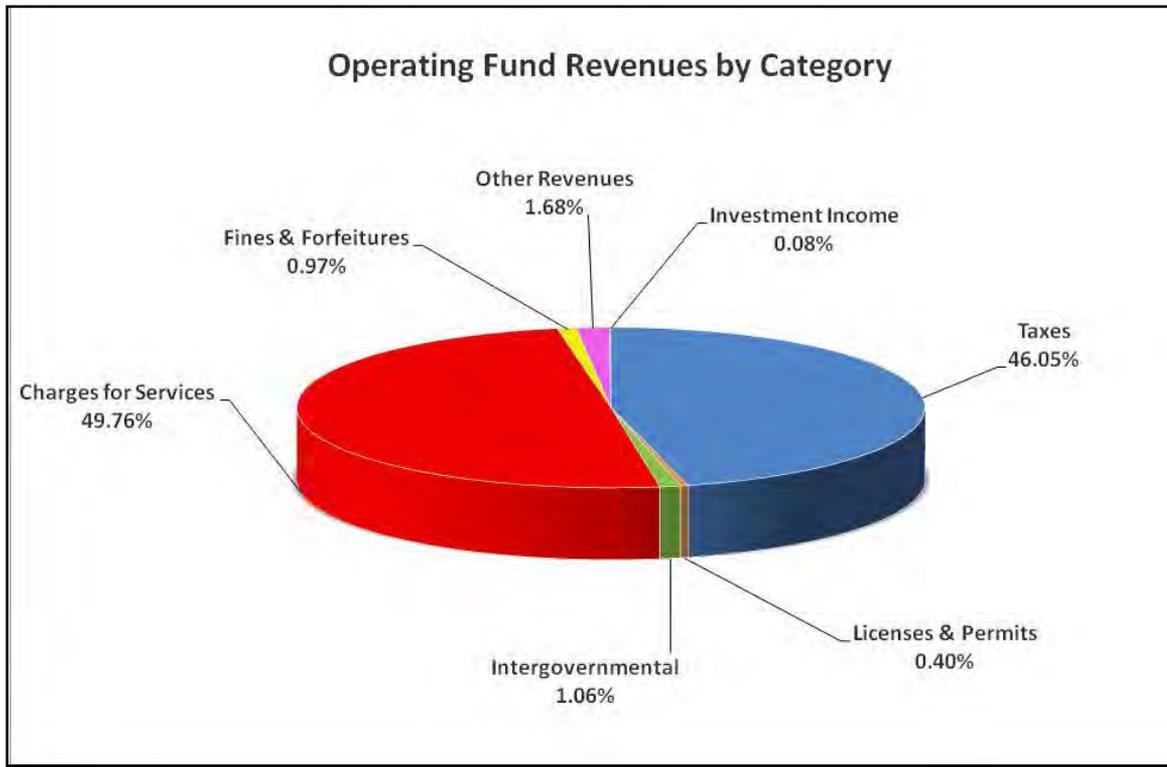
The expenditure budget process for FY-14 began with the current FY-13 spending budget. The one-time items built into the FY-13 budget were removed and increases in certain uncontrollable expenditures were calculated to produce a base FY-14 budget. Workers Comp insurance premiums are budgeted to increase 10%; Health insurance premiums are budgeted to increase 2% following two years without an increase. Anticipated increases in utilities of approximately 5% were built into the base FY-14 budget. Motor fuel is budgeted to decrease over prior year budget by 5.8% due to lower gas prices compared to prior years' projection.

Department heads were instructed to analyze their respective budgets and determine their departments' needs over the upcoming budget year. After reviewing their proposed budget line items with the Budget Officer, they presented their proposals to the City Manager. Final changes were made and presented to the Finance Committee for review in advance of request for City Council approval.

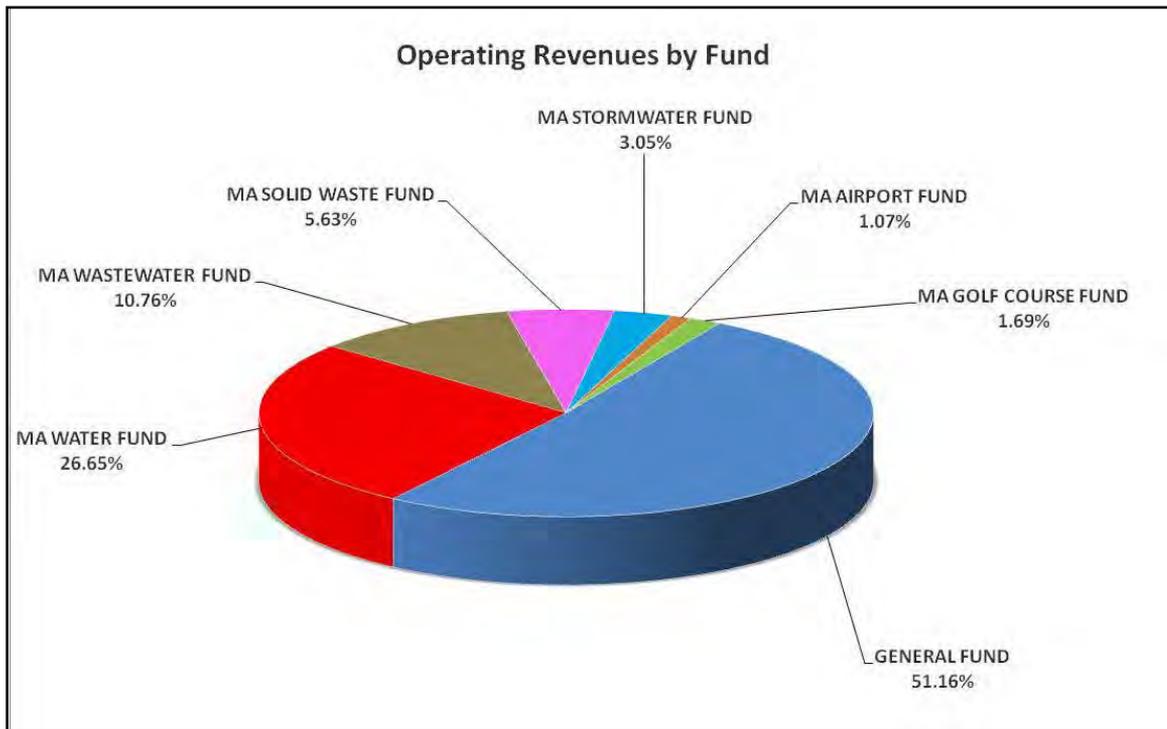
Operating Budget Overview

Revenues:

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

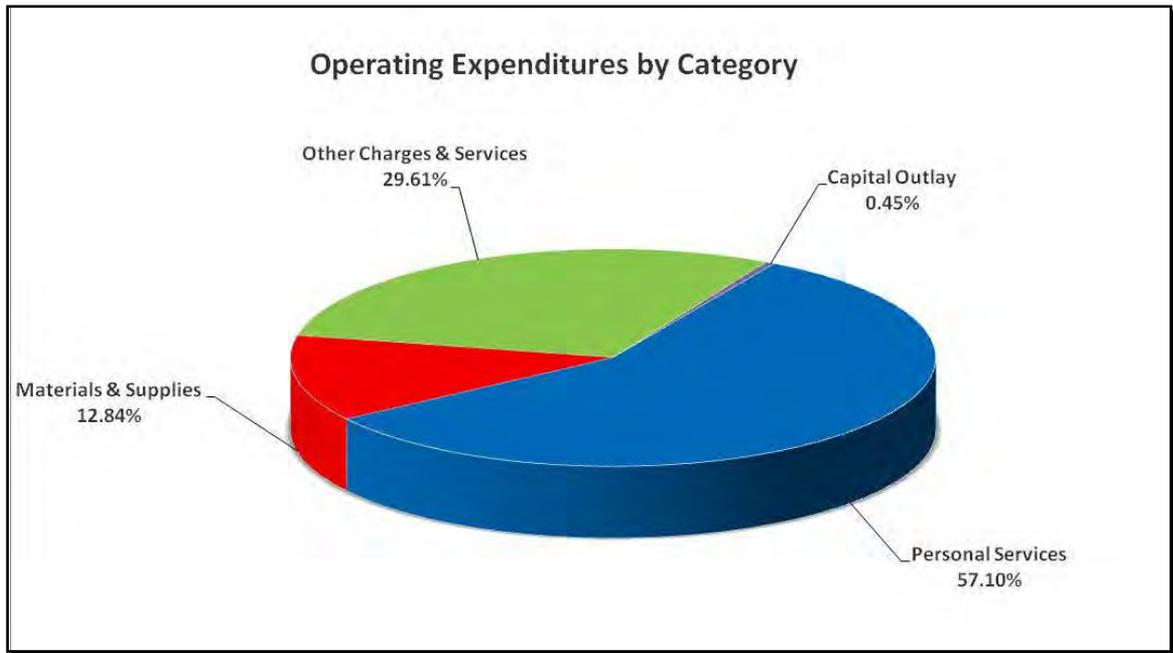


Total operating revenues are budgeted to generate \$30,975,967. The following chart reflects the composition of operating revenues by fund.

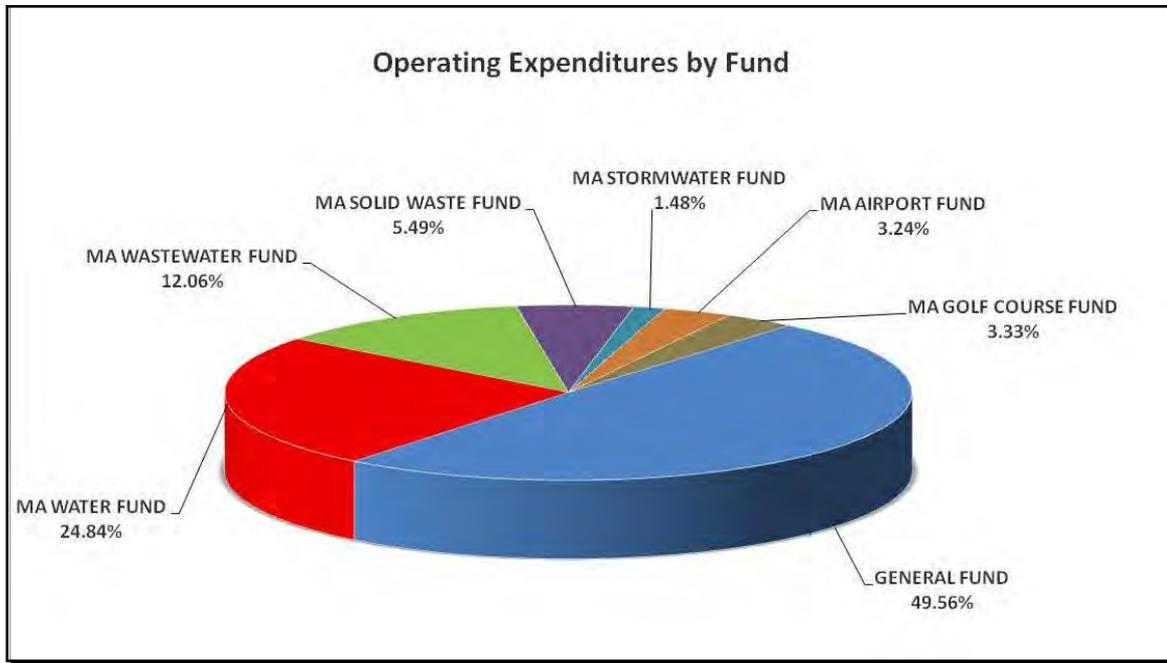


Expenditures:

The FY-14 budget is divided into four basic categories. The first, "Personal Services", encompasses all expenditures related to employee costs; such as salaries, benefits, travel and training, uniforms, and workers compensation insurance. The second category is "Materials & Supplies" and includes office supplies, motor fuel, minor tools and equipment, building maintenance, street materials, and property maintenance. The third category, "Other Charges and Services", includes general property and liability insurance premiums, contract services, computer software maintenance agreements and services, printing and advertising, and telephone and utilities. The fourth category, "Capital Outlay", includes items of value between \$2,500 and \$5,000 in the form of machinery and equipment, office equipment, or building improvements.

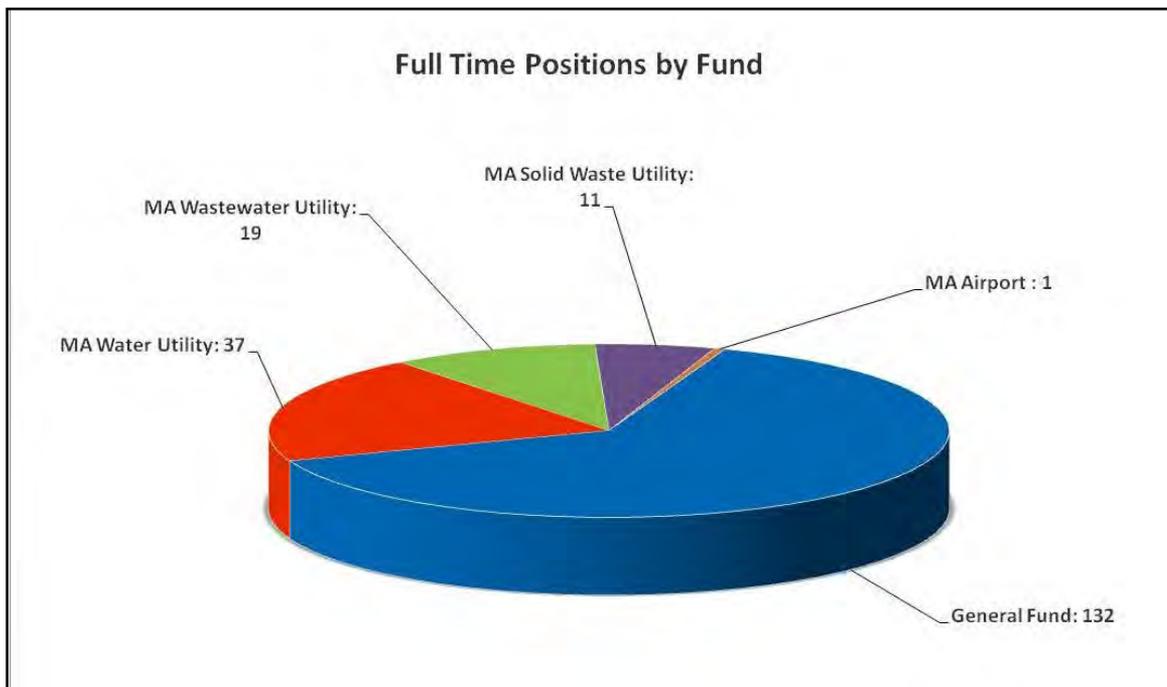


Total operating expenditures budgeted for FY-14 is \$33,209,884. The chart on the following page reflects the distribution of operating expenditures by fund.



Positions:

The FY-13 budget allows for 200 full time positions. The following chart shows the distribution of full time positions by fund.



Operating Funds

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

General Fund

Revenues – \$15,140,572

Gross revenues reflect a \$113,295, or 0.8%, increase over FY-13 budget. After dedicated sales tax transfers, net revenues in the General Fund are budgeted to decrease \$147,266 or 1.4% over FY-13 budget, largely due to one-time grants reflected in the FY-13 budget. Sales tax collections are projected to increase \$607,975, or 6.1% over FY-13 budget, and 2.0% over FY-13 projections. Use tax revenues are expected to increase by \$100,725, or 36.7% from FY-13 budget, and decrease 7.7% over FY-13 projections. Franchise tax revenues reflect a \$74,300, or 8.6% decrease from FY-13 budget. Reductions in budgeted grant revenues in the amount of \$698,138 from FY-13 are the result of one-time funds received in FY-13, and it is standard City policy not to budget grant revenues until they are awarded. The revenues from fines and forfeitures are anticipated to go down in FY-14 by \$65,000 compared to FY-13 budget, and other revenues, including investment income, are expected to go up \$65,250.

General Fund Revenues				
	<u>FY13 Budget</u>	<u>FY14 Budget</u>	<u>Incr/ (Decr)</u>	<u>% Chg</u>
Taxes	\$ 12,250,859	\$ 13,013,692	\$ 762,833	6.2%
Licenses & Permits	127,900	122,900	(5,000)	-3.9%
Intergovernmental	1,023,538	329,400	(694,138)	-67.8%
Charges for Services	1,008,530	1,060,080	51,550	5.1%
Fines & Forfeitures	365,500	300,500	(65,000)	-17.8%
Other Revenues	234,750	298,000	63,250	26.9%
Investment Income	16,200	16,000	(200)	-1.2%
Total Revenues	\$ 15,027,277	\$ 15,140,572	\$ 113,295	0.8%
Less: Sales Tax Xfers	(4,244,710)	(4,505,271)	(260,561)	6.1%
Net Revenues	\$ 10,782,567	\$ 10,635,301	\$ (147,266)	-1.4%

Expenditures – \$13,132,957

Total expenditures estimated for FY-14 reflect a \$360,886 or 2.8% increase over the FY-13 budget. The budget is broken down into the following categories:

General Fund Expenditures				
	<u>FY13 Budget</u>	<u>FY14 Budget</u>	<u>Incr/ (Decr)</u>	<u>% Chg</u>
Personal Services	\$ 8,763,314	\$ 9,364,495	\$ 601,181	6.9%
Materials & Supplies	1,055,033	944,127	(110,906)	-10.5%
Other Charges & Svcs	2,484,446	2,662,213	177,767	7.2%
Capital Outlay	320,146	30,875	(289,271)	-90.4%
Debt Service	149,132	131,247	(17,885)	-12.0%
Total Expenditures	\$ 12,772,071	\$ 13,132,957	\$ 360,886	2.8%

Ending Fund Balance – \$2,665,219

The total ending fund balance reflects a reduction from FY-13 budget by \$752,224. Of this, reserves will increase by \$144,979 and unreserved fund balance will decline by \$918,500. Council resolution passed in 2013 requires the City to maintain, at a minimum, a designated unrestricted fund balance equal to 15% of net revenues (total gross revenues less the penny and half penny sales tax transfers out). The budgeted FY-14 ending unreserved fund balance of \$1,658,673 meets this requirement at 15.6% of net revenues.

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

Combined Operating Revenues – \$13,637,016

Budgeted operating revenues represent a \$1,134,270 or 9.1% increase over the FY-13 budget and 3.9% over FY-13 projected revenues.

Municipal Authority Utility Fund Revenues				
	<u>FY13 Budget</u>	<u>FY14 Budget</u>	<u>Incr/ (Decr)</u>	<u>% Chg</u>
Water	\$ 7,161,468	\$ 7,885,148	\$ 723,680	10.1%
Wastewater	2,953,708	3,182,824	229,116	7.8%
Solid Waste	1,621,244	1,666,684	45,440	2.8%
Stormwater	766,326	902,360	136,034	17.8%
Total Revenues	\$ 12,502,746	\$ 13,637,016	\$ 1,134,270	9.1%

Combined Operating Expenses – \$11,497,832

Operating expenses reflect a \$621,980 or 5.7% increase over the FY-13 budget. The following reflects the major components of this change in budgeted expenses.

Municipal Authority Utility Fund Expenditures				
by Fund:				
	<u>FY13 Budget</u>	<u>FY14 Budget</u>	<u>Incr/ (Decr)</u>	<u>% Chg</u>
Water	\$ 5,999,894	\$ 6,581,411	\$ 581,517	9.7%
Wastewater	3,161,854	3,196,403	34,549	1.1%
Solid Waste	1,323,968	1,326,683	2,715	0.2%
Stormwater	390,136	393,335	3,199	0.8%
Total Expenditures	\$ 10,875,852	\$ 11,497,832	\$ 621,980	5.7%
by Category:				
Personal Services	\$ 3,478,563	\$ 3,496,964	\$ 18,401	0.5%
Materials & Supplies	1,625,954	1,536,848	(89,106)	-5.5%
Other Charges & Svcs	3,245,548	3,397,957	152,409	4.7%
Capital Outlay	85,260	72,050	(13,210)	-15.5%
Bad Debt	93,600	93,600	-	0.0%
Inventory Short/ Long	20,000	20,000	-	0.0%
Depreciation	2,534,614	3,048,846	514,232	20.3%
Indirect Costs	(207,687)	(168,433)	39,254	-18.9%
Total Expenditures	\$ 10,875,852	\$ 11,497,832	\$ 621,980	5.7%

Ending net assets – \$81,995,777

Budgeted ending net assets for FY-14 reflect an increase from FY-13 budget by \$30,032,188 or 57.8%. Of the total budgeted ending net assets, \$9,391,661 is unrestricted, which is up 43.4% from last year’s budget. This equates to 81.7% of the total combined budgeted operating expenses, or 9.8 months’ operating expenses. This exceeds the City’s goal of retaining at least 25%, or 3 months, operating expenses in unrestricted net assets.

Municipal Authority Utility Fund Ending Unrestricted Net Assets				
	<u>FY13 Budget</u>	<u>FY14 Budget</u>	<u>Incr/ (Decr)</u>	<u>% Chg</u>
Water	\$ 4,167,807	\$ 6,435,150	\$ 2,267,343	54.4%
Wastewater	1,645,895	2,132,973	487,078	29.6%
Solid Waste	718,764	782,753	63,989	8.9%
Stormwater	14,872	40,785	25,913	174.2%
Total Unrestricted Net Assets	\$ 6,547,338	\$ 9,391,661	\$ 2,844,323	43.4%

Municipal Authority Airport Fund

Revenues – \$315,465

Budgeted operating revenues represent a 3.0% or \$9,642 decrease over FY-13 budget, primarily due to a decrease in aviation fuel resale revenue.

Operating Expenses – \$799,202

FY-14 budgeted operating expenses reflect an 11.3% or \$80,948 increase over FY-13 budget. While operating expenses in most categories decreased, depreciation expenses related to airport improvements is budgeted for an increase of \$153,845.

Municipal Authority Airport Expenditures					
	<u>FY13 Budget</u>	<u>FY14 Budget</u>	<u>Incr/ (Decr)</u>	<u>% Chg</u>	
Personal Services	\$ 78,213	\$ 84,872	\$ 6,659	8.5%	
Materials & Supplies	239,400	169,400	(70,000)	-29.2%	
Other Charges & Svcs	114,307	114,307	-	0.0%	
Capital Outlay	8,130	6,200	(1,930)	0.0%	
Bad Debt	500	500	-	0.0%	
Depreciation	241,255	395,100	153,845	63.8%	
Indirect Costs	36,449	28,823	(7,626)	-20.9%	
Total Expenditures	\$ 718,254	\$ 799,202	\$ 80,948	11.3%	

Ending Net Assets – \$6,221,547

Ending net assets for FY-14 are projected to increase from FY-13 budget by \$3,250,532 or 109%, largely due to over \$3.6 million in public improvements anticipated to be completed in 2013.

Municipal Authority Golf Course Fund

Revenues – \$498,750

Budgeted operating revenues represent an 4.7% or \$22,607 increase over FY-13 budget. The following shows the number of rounds and average revenue per round budgeted in FY-14 as compared to the last four fiscal periods.

Municipal Authority Golf Course Rounds and Revenue					
	FY-14	FY-13 Proj	FY-12	FY-11	FY-10
Rounds	26,800	26,800	21,687	23,766	19,542
Revenue	297,900	302,102	293,121	277,384	247,161
Rev per Round	\$ 11.12	\$ 11.27	\$ 13.52	\$ 11.67	\$ 12.65

Operating Expenses – \$857,014

Overall operating expenses reflect a 2.3% or \$19,545 increase from FY-13 budget.

Municipal Authority Golf Course Expenditures				
	FY13 Budget	FY14 Budget	Incr/ (Decr)	% Chg
Personal Services	\$ 1,085	\$ -	\$ (1,085)	-100.0%
Materials & Supplies	198,539	196,142	(2,397)	-1.2%
Other Charges & Svcs	509,249	539,288	30,039	5.9%
Capital Outlay	-	-	-	0.0%
Bad Debt	800	800	-	0.0%
Depreciation	137,175	135,007	(2,168)	-1.6%
Indirect Costs	16,458	11,614	(4,844)	-29.4%
Total Expenditures	\$ 863,306	\$ 882,851	\$ 19,545	2.3%

Ending Net Assets – \$1,263,586

Ending net assets for FY-14 are projected to decrease from FY-13 budget by \$81,831, or 6.1%.

Short Term Capital Funds (Combined)

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

The General Short-Term Capital Fund reflects a budget of \$314,183. The FY14 budget allows for PC hardware replacements, furnishings for the Fire Department and the CASE Community Center, a trailer and street maintenance equipment, trash receptacles and benches at various parks, and a light system for the volleyball court at River City park. Replacement fleet vehicles are also funded for Animal Control and Parks Maintenance in addition to four police patrol units.

The Municipal Authority Short-Term Capital Fund budget totals \$180,000. Included in this budget is a backhoe and trailer, three utility beds for work trucks, a Total Organic Compound Analyzer, an autoclave and a flat-bed truck replacement.

Capital Project Fund Budgets

The capital project budgets are divided into several funds. The following chart lists each capital project fund and its corresponding FY-14 budget. These numbers reflect funding for both new projects for FY-14 as well as additional funding for previously-funded projects. They do not include previously budgeted projects, as any unspent FY-13 budgeted project balances will be carried over and added to the FY-14 budgeted new funds after the close of its fiscal year. Total capital projects budgeted in FY-14 is \$5,146,094.

Capital Project Funds	
Capital Improvement Fund	133,071
Street Improvement Fund	1,588,318
Cap Impr Water & WW Fund	2,386,596
Airport Construction Fund	29,404
Stormwater Capital Impr Fund	808,705
Water Meter Replacement Fund	200,000
Total New Capital Project Funds	\$ 5,146,094

Capital Improvement Fund

Budgeted projects in this fund include \$50,000 toward brush clearing along the trail adjacent to Highway 64, \$50,000 for implementing the results of the Sidewalk Master Plan funded in FY-13, and downtown tree and sidewalk replacements. Also included in this budget is an additional \$8,025 for golf course pond improvements.

Street Improvement Fund

This budget represents the ½ penny dedicated sales tax revenues generated for street improvements that are transferred from the General Fund. The FY14 budget includes an additional \$700,000 to be added to the current Airport Access Road project, as well as an additional \$325,000 in the 113th West Ave Widening project, to be completed in several phases. Also included is \$430,000 for street overlays, \$60,000 for traffic signal upgrades at 41st Street and Highway 97 and \$9,599 for project design assistance. Furthermore, indirect cost allocation in the amount of \$63,719 is budgeted in this fund.

Capital Improvement Water & Wastewater Fund

This budget represents the 1 penny dedicated sales tax revenues for water & wastewater improvements transferred from the General Fund. The new FY14 budget allows for the continuation of currently budgeted projects, such as an additional \$525,000 for the Highway 97 12-inch water line project, \$60,000 for dam improvements at Shell Lake, \$400,000 for water tank inspection and rehabilitation, and \$50,000 for the 10th Street Sewer relocation, as well as the scheduling of four new projects, including \$500,000 budgeted for a new water line serving 73rd West Avenue, \$50,000 for the SRWCS One-Way Tank project, \$120,000 for Windycrest six-inch water line improvements, and \$50,000 for

mechanical upgrades at the Waste Water Treatment Plant. Indirect costs totaling \$90,910 are also allocated to this fund.

Airport Construction Fund

The FY-14 budget provides for continued funding in the amount of \$12,904 for the terminal building remodel and \$15,000 for outdoor improvements at the Airport.

Stormwater Capital Improvement Fund

The FY-14 budget includes an allocation of \$675,000 for a stormwater diversion project in the Pecan-Woodland East area, with a total project estimate of \$1.1 million, \$100,000 for flood-prevention acquisitions in Meadow Valley, and \$7,000 for impervious map updates. Indirect costs budgeted in this fund total \$26,705.

Water Meter Replacement Fund

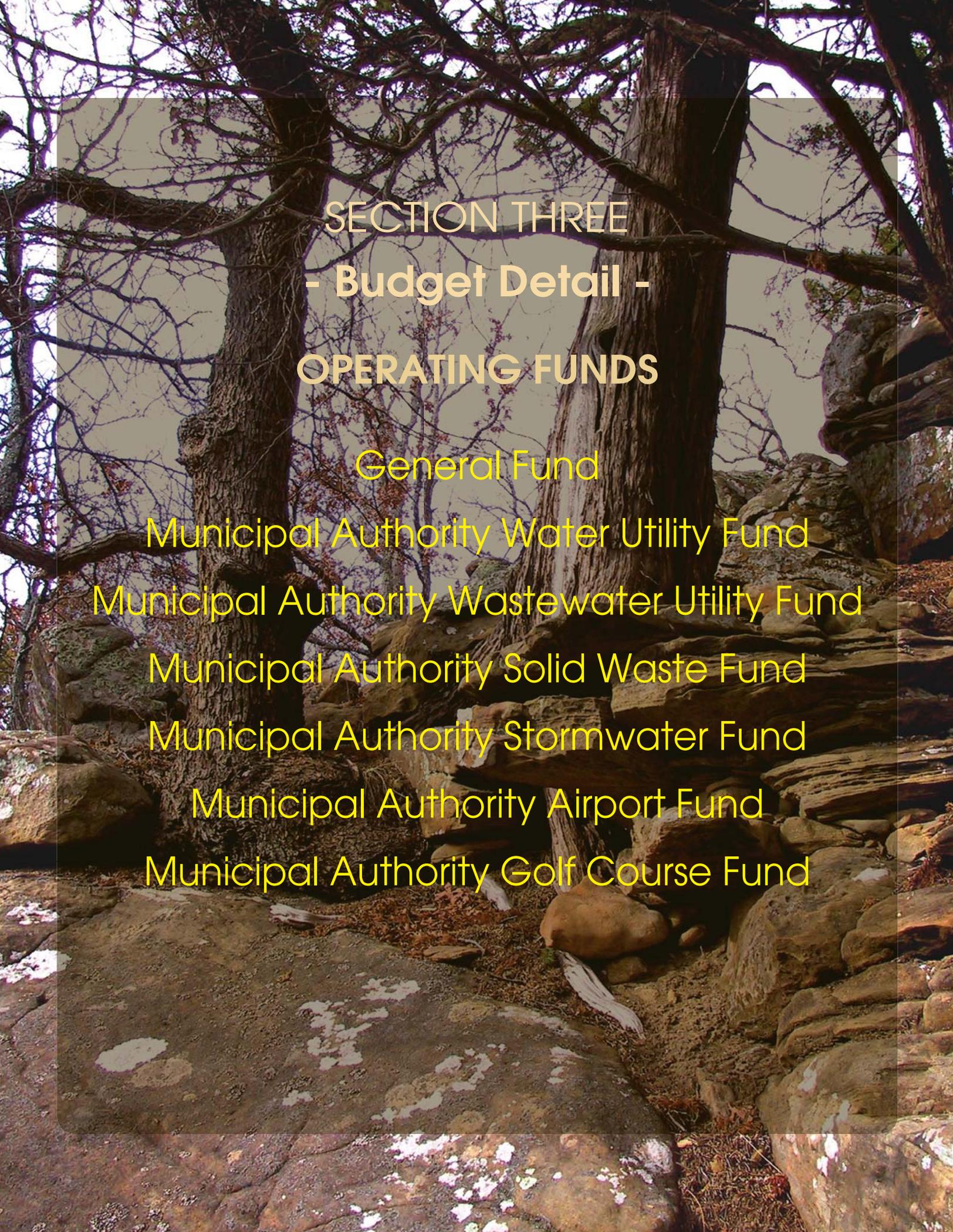
This fund was established to accumulate recovered funds generated as a result of the Automated Meter Reading (AMR) project after debt service payments are made. In FY-14, the budgeted transfer from recovered water revenues total \$200,000. These funds will be used for ongoing maintenance of the AMR system and to maintain and replace components of automated water meters.

**CITY OF SAND SPRINGS
BUDGET SUMMARY - ALL FUNDS
FY 2014 BUDGET**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS UTILITY FUNDS	OTHER FUNDS	COMBINED FUNDS
Gross Operating Revenues							
Taxes	\$ 13,013,692	\$ -	\$ 1,172,499	\$ 78,000	\$ -	\$ -	\$ 14,264,191
Licenses & Permits	122,900	-	-	-	-	-	122,900
Intergovernmental	329,400	-	-	-	-	-	329,400
Charges for Services	1,060,080	-	-	122,200	13,416,516	814,215	15,413,011
Fines & Forfeitures	300,500	-	-	-	-	-	300,500
Other Revenues	298,000	3,000	-	-	220,500	-	521,500
Investment Income	16,000	100	295	8,070	-	-	24,465
Total Gross Operating Revenues	\$ 15,140,572	\$ 3,100	\$ 1,172,794	\$ 208,270	\$ 13,637,016	\$ 814,215	\$ 30,975,967
Expenditures:							
General Government	\$ 864,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 864,581
Planning and Zoning	265,797	-	-	-	-	-	265,797
Financial Administration	836,901	-	-	8,000	-	-	844,901
Public Safety	7,592,054	5,881	-	164,183	-	-	7,762,118
Highways and Streets	923,689	-	-	1,671,431	-	-	2,595,120
Health and Welfare	38,521	-	-	-	-	-	38,521
Utility Services	-	-	-	3,594,234	11,625,828	-	15,220,062
Culture and Recreation	1,251,122	-	-	65,000	-	-	1,316,122
Airport	-	-	-	29,404	-	857,828	887,232
Golf Course	-	-	-	8,025	-	882,851	890,876
Community and Economic Development	338,326	-	-	100,000	-	-	438,326
Facilities Management and Fleet Maint	890,719	-	-	-	-	-	890,719
Debt Service:	-	-	-	-	-	-	-
Principal Retirement	110,860	-	920,000	-	-	-	1,030,860
Interest and Fiscal Charges	20,387	-	152,287	-	-	-	172,674
Total Expenditures	\$ 13,132,957	\$ 5,881	\$ 1,072,287	\$ 5,640,277	\$ 11,625,828	\$ 1,740,679	\$ 33,217,909
Excess (deficiency) of Revenues over Expenditures	\$ 2,007,615	\$ (2,781)	\$ 100,507	\$ (5,432,007)	\$ 2,011,188	\$ (926,464)	\$ (2,241,942)
Non-Operating Rev(Exp)							
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ 4,900	\$ 200	\$ 5,100
Other Income	-	-	-	-	1,300	550	1,850
Interest, Fees, Amortization	-	-	-	-	(1,312,658)	(3,175)	(1,315,833)
Loss on Disposal of Assets	-	-	-	-	(21,000)	(1,000)	(22,000)
Total Non-Operating Rev(Exp)	\$ -	\$ -	\$ -	\$ -	\$ (1,327,458)	\$ (3,425)	\$ (1,330,883)
Net Income(Loss) Before Transfers	\$ 2,007,615	\$ (2,781)	\$ 100,507	\$ (5,432,007)	\$ 683,730	\$ (929,889)	\$ (3,572,825)
Other Financing Sources (Uses)							
Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributed Capital Revenue	-	-	-	-	-	-	-
Transfers In	1,788,985	-	-	5,865,956	3,803,514	345,000	11,803,455
Transfers Out	(4,838,654)	-	(275)	(858,710)	(6,333,514)	-	(12,031,153)
Total Other Financing Sources (Uses)	\$ (3,049,669)	\$ -	\$ (275)	\$ 5,007,246	\$ (2,530,000)	\$ 345,000	\$ (227,698)
Net Change in Fund Balance	\$ (1,042,054)	\$ (2,781)	\$ 100,232	\$ (424,761)	\$ (1,846,270)	\$ (584,889)	\$ (3,800,523)
Beginning Fund Balance	\$ 3,707,272	\$ 21,900	\$ 1,290,615	\$ 2,082,919	\$ 83,842,047	\$ 8,070,239	\$ 99,014,992
Ending Fund Balance	\$ 2,665,219	\$ 19,119	\$ 1,390,847	\$ 872,237	\$ 81,995,777	\$ 7,485,350	\$ 95,214,469
Reserved	\$ 1,006,546	\$ -	\$ -	\$ 156,193	\$ 72,535,079	\$ 7,274,015	\$ 80,971,833
Designated	1,595,295	3,000	-	285,690	-	-	1,883,985
Undesignated	63,377	198	1,390,847	1,372,996	9,391,661	211,118	12,430,197
Total Ending Fund Balance	\$ 2,665,219	\$ 3,198	\$ 1,390,847	\$ 1,814,879	\$ 81,926,740	\$ 7,485,133	\$ 95,286,015

CITY OF SAND SPRINGS
SCHEDULED POSITIONS BY DEPARTMENT
FY2014 BUDGET

<u>FULL TIME</u>	<u>FY2014</u>	<u>FY2013</u>	<u>FY2012</u>	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>	<u>FY2008</u>	<u>FY2007</u>
City Manager	1	3	3	1	1	3	3	3
City Clerk	2	0	0	0	0	0	0	0
Municipal Court	3	3	3	2	2	2	2	1
Human Resources	2	2	2	1	1	2	2	3
Finance	6	7	7	6	7	8	9	9
Information Services	2	2	2	2	2	2	2	0
Planning & Development	2	1	1	1	1	1	1	1
Facilities Management	5	5	5	4	5	5	5	5
Fleet Maintenance	5	5	5	4	5	5	5	5
Police	36	34	34	32	35	35	37	37
Animal Control	2	2	2	2	2	2	2	2
Communications	8	7	7	7	8	8	8	8
Fire	36	33	33	31	32	34	34	34
Neighborhood Services	4	3	3	4	5	5	5	5
Street	9	9	9	8	12	12	14	14
Parks & Recreation	8	6	6	7	10	12	12	11
Senior Citizens	0	0	0	0	0	0	0	0
Museum	0	0	0	0	1	2	2	2
Economic Development	1	1	1	1	1	1	1	1
Total General Fund	132	123	123	113	130	139	144	141
Public Works	7	7	7	7	7	7	7	7
Water	20	19	19	19	20	20	20	21
Wastewater	19	19	19	19	19	19	19	20
Solid Waste	11	11	11	11	11	11	11	11
Stormwater	0	0	0	1	1	1	1	1
Engineering	5	5	5	5	5	5	5	5
Safety & Training	0	0	0	0	0	0	1	1
Customer Service	5	8	8	9	10	10	10	10
Airport	1	1	1	1	1	1	1	1
Golf Course Pro	0	0	0	0	0	0	2	2
Golf Course Maintenance	0	0	0	0	0	0	6	6
Total Municipal Authority	68	70	70	72	74	74	83	85
Total Full Time	200	193	193	185	204	213	227	226
<u>PART TIME</u>								
City Manager	0	0	0	2	2	0	0	0
Municipal Court	3	1	1	3	3	4	4	5
Human Resources	0	0	0	1	2	0	0	0
Finance	0	0	0	1	1	1	1	1
City Attorney	1	1	1	1	1	0	0	0
Fleet Maintenance	1	1	1	0	0	0	0	0
Police	1	2	2	1	0	0	0	0
Emergency Management	1	1	1	1	1	1	1	1
Fire	0	1	1	1	0	0	0	0
Parks & Recreation	6	6	6	7	7	2	2	2
Senior Citizens	1	1	1	1	2	2	4	4
Airport	2	1	1	1	3	3	4	4
Golf Course Pro	0	0	0	0	0	0	2	2
	16	15	15	20	22	13	18	19
<u>TEMPORARY/SEASONAL</u>								
Street	2	2	2	2	2	2	2	2
Parks & Recreation	4	4	4	4	4	8	8	8
Golf Course Pro	0	0	0	0	0	0	5	3
Golf Course Maintenance	0	0	0	0	0	0	4	4
	6	6	6	6	6	10	19	17
Full Time	200	193	193	185	204	213	227	226
Part Time	16	15	15	20	22	13	18	19
Seasonal/Temporary	6	6	6	6	6	10	19	17
	222	214	214	211	232	236	264	262



SECTION THREE
- Budget Detail -
OPERATING FUNDS

General Fund

Municipal Authority Water Utility Fund

Municipal Authority Wastewater Utility Fund

Municipal Authority Solid Waste Fund

Municipal Authority Stormwater Fund

Municipal Authority Airport Fund

Municipal Authority Golf Course Fund

**CITY OF SAND SPRINGS
GENERAL FUND
FY 2014 PROPOSED BUDGET**

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET ESTIMATE	CHANGE OVER FY13 BUDGET AS AMENDED	
					\$	%
Gross Revenues:						
Taxes	\$ 12,550,792	\$ 12,250,859	\$ 12,756,496	\$ 13,013,692	\$ 762,833	6.2%
Licenses & Permits	131,721	127,900	121,145	122,900	(5,000)	-3.9%
Intergovernmental	667,282	1,023,538	986,678	329,400	(694,138)	-67.8%
Charges for Services	1,074,578	1,008,530	1,033,364	1,060,080	51,550	5.1%
Fines & Forfeitures	368,436	365,500	296,308	300,500	(65,000)	-17.8%
Other Revenues	301,290	234,750	279,338	298,000	63,250	26.9%
Investment Income	17,565	16,200	16,000	16,000	(200)	-1.2%
Total Gross Revenues	\$ 15,111,664	\$ 15,027,277	\$ 15,489,329	\$ 15,140,572	\$ 113,295	0.8%
Expenditures:						
Municipal Court	\$ 153,966	\$ 179,604	\$ 179,604	\$ 174,399	\$ (5,205)	-2.9%
City Manager	374,493	318,154	318,154	169,825	(148,329)	-46.6%
City Clerk	-	-	-	150,281	150,281	0.0%
General Administration	104,564	144,457	144,457	138,844	(5,613)	-3.9%
Planning & Development	103,903	139,049	139,049	265,797	126,748	91.2%
Human Resources	152,934	196,810	196,810	212,833	16,023	8.1%
Finance	416,594	532,520	532,520	526,376	(6,144)	-1.2%
City Attorney	84,830	100,675	100,675	97,692	(2,983)	-3.0%
Information Services	153,529	282,284	282,284	231,232	(51,052)	-18.1%
Facilities Management	262,204	565,525	565,525	586,584	21,059	3.7%
Fleet Maintenance	196,516	325,618	325,618	304,135	(21,483)	-6.6%
Police	2,667,381	3,088,771	3,088,771	3,120,663	31,892	1.0%
Animal Control	100,163	109,477	109,477	109,008	(469)	-0.4%
Communications	528,915	620,406	620,406	643,187	22,781	3.7%
Fire	2,978,528	3,245,071	3,245,071	3,281,249	36,178	1.1%
Emergency Management	78,027	96,148	96,148	73,370	(22,778)	-23.7%
Neighborhood Services	203,654	341,548	341,548	364,577	23,029	6.7%
Street	648,995	947,752	947,752	923,689	(24,063)	-2.5%
Parks & Recreation	876,290	1,026,585	1,026,585	1,191,372	164,787	16.1%
Museum	51,089	58,182	58,182	59,750	1,568	2.7%
Senior Citizens	51,572	40,612	40,612	38,521	(2,091)	-5.1%
Economic Development	153,805	373,168	373,168	338,326	(34,842)	-9.3%
Debt Service:						
Principal Retirement	57,967	125,860	125,860	110,860	(15,000)	-11.9%
Interest and Fiscal Charges	10,910	23,272	23,272	20,387	(2,885)	-12.4%
Total Expenditures	\$ 10,410,829	\$ 12,881,548	\$ 12,881,548	\$ 13,132,957	\$ 251,409	2.0%
Excess (deficiency) of Revenues over Expenditures	\$ 4,700,835	\$ 2,145,729	\$ 2,607,781	\$ 2,007,615	\$ (138,114)	-6.4%
Other Financing Sources (Uses)						
Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers In	1,452,990	1,345,100	1,345,100	1,788,985	443,885	33.0%
Transfers Out	(5,385,145)	(4,787,472)	(4,959,694)	(4,838,654)	(51,182)	1.1%
Total Other Financing Sources (Uses)	\$ (3,932,155)	\$ (3,442,372)	\$ (3,614,594)	\$ (3,049,669)	\$ 392,703	-11.4%
Net Change in Fund Balance	\$ 768,680	\$ (1,296,643)	\$ (1,006,813)	\$ (1,042,054)	\$ 254,589	-19.6%
Beginning Fund Balance	\$ 3,945,405	\$ 4,714,085	\$ 4,714,085	\$ 3,707,272	(1,006,813)	-21.4%
Ending Fund Balance	\$ 4,714,085	\$ 3,417,442	\$ 3,707,272	\$ 2,665,219	\$ (752,224)	-22.0%

CITY OF SAND SPRINGS
GENERAL FUND
FY 2014 PROPOSED BUDGET

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET ESTIMATE	CHANGE OVER FY13 BUDGET AS AMENDED	
					\$	%
Reserved:						
Juvenile Program	\$ 60,727	\$ 59,547	\$ 59,547	\$ 60,047	\$ 500	0.8%
Animal Sterilization	21,148	21,798	21,148	21,348	(450)	-2.1%
Economic Development- Hotel Tax	96,507	125,507	138,153	203,436	77,929	62.1%
E Spirit Grant- Hotel Tax	11,779	11,779	11,779	11,779	-	0.0%
Economic Development- Special Initiatives	18,456	10,176	10,176	10,176	-	0.0%
Community Ctr Improvements	264,493	231,452	243,152	249,752	18,300	7.9%
Jail Reserves	60,134	74,634	72,236	86,236	11,602	15.5%
Police Substance Abuse Reserves	50,343	71,343	71,343	91,343	20,000	28.0%
Alive at 25	-	-	-	7,906	7,906	#DIV/0!
Defensive Driving School	-	-	-	6,250	6,250	#DIV/0!
Larceny School Fund	-	-	-	24,240	24,240	#DIV/0!
Accrued Comp Absences	-	211,435	211,435	211,435	-	0.0%
Inventories	22,598	22,598	22,598	22,598	-	0.0%
Unreserved:						
Designated for Unexpected Needs (15% net revenue)	1,078,444	1,617,385	1,652,693	1,595,295	(22,090)	-1.4%
Undesignated	3,029,456	959,788	1,193,012	63,377	(896,411)	-93.4%
Total Ending Fund Balance	\$ 4,714,085	\$ 3,417,442	\$ 3,707,272	\$ 2,665,219	\$ (752,224)	-22.0%
Total Unreserved % of Net Revenues	38.1%	23.9%	25.7%	15.6%		
Operating Transfers In:						
MA Water Utility Fund	\$ 980,000	\$ 980,000	\$ 980,000	\$ 980,000	\$ -	0.0%
MA Solid Waste Utility Fund	350,000	350,000	350,000	750,000	400,000	114.3%
General STC Fund- E911 Wireless	53,300	14,200	14,200	58,710	44,510	313.5%
General STC Fund- Other	-	-	-	-	-	0.0%
Special Programs Fund	68,108	-	-	-	-	#DIV/0!
Sinking Fund	1,582	900	900	275	(625)	-69.4%
Total Operating Transfers In	\$ 1,452,990	\$ 1,345,100	\$ 1,345,100	\$ 1,788,985	\$ 443,885	33.0%
Operating Transfers Out:						
Street Impr Fund (1/2 penny sales tax)	\$ 1,442,407	\$ 1,414,903	\$ 1,472,311	\$ 1,501,757	\$ 86,854	6.1%
General STCF	228,434	272,652	272,652	314,183	41,531	0.0%
General STCF- E911	25,200	22,400	22,400	19,200	(3,200)	-14.3%
Capital Improvement Fund	587,000	204,000	204,000	-	(204,000)	-100.0%
ODOC EECBG Fund	30,000	-	-	-	-	#DIV/0!
MA Short Term Capital Fund	-	-	-	-	-	0.0%
Special Programs Fund	-	-	-	-	-	0.0%
Tax Incremental District Fund	187,290	43,710	43,710	-	(43,710)	-100.0%
MA Water Utility (Other)	-	-	-	-	-	0.0%
MA Water Utility (1 penny sales tax)	2,884,814	2,829,807	2,944,621	3,003,514	173,707	6.1%
Total Operating Transfers Out	\$ 5,385,145	\$ 4,787,472	\$ 4,959,694	\$ 4,838,654	\$ 51,182	1.1%

**CITY OF SAND SPRINGS
GENERAL FUND REVENUES
FY 2014 PROPOSED BUDGET**

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET ESTIMATE	CHANGE OVER FY13 BUDGET AS AMENDED	
					\$	%
TAXES:						
Sales Tax	\$ 10,096,850	\$ 9,904,323	\$ 10,306,174	\$ 10,512,298	\$ 607,975	6.1%
Use Tax	396,615	274,275	406,100	375,000	100,725	36.7%
Property Tax	-	-	729	-		
Hotel/Motel Tax	98,154	93,000	107,646	136,883	43,883	47.2%
Franchise Tax	817,700	869,000	770,546	794,700	(74,300)	-8.6%
Video Provider Fee	4,682	950	10,033	950	-	0.0%
E-911 Fees	53,786	56,000	50,000	48,000	(8,000)	-14.3%
Abatement Fees	37,959	15,000	15,000	15,000	-	0.0%
Payment in Lieu of Taxes	1,045,046	1,038,311	1,090,268	1,130,861	92,550	8.9%
LICENSES & PERMITS:						
Licenses	82,889	79,600	73,828	75,600	(4,000)	-5.0%
Permits	48,833	48,300	47,317	47,300	(1,000)	-2.1%
INTERGOVERNMENTAL:						
Taxes	338,422	325,400	328,540	329,400	4,000	1.2%
Grants	328,860	698,138	658,138	-	(698,138)	-100.0%
CHARGES FOR SERVICES:						
*Other Fees	29,750	32,030	26,999	31,380	(650)	-2.0%
Park & Rec Fees	77,768	58,800	77,500	59,800	1,000	1.7%
Inspection/ Zoning Fees	136,920	89,000	115,000	91,000	2,000	2.2%
Court Costs/Penalties	221,649	224,500	204,422	203,500	(21,000)	-9.4%
Fire Run Fees	17,014	7,200	9,600	9,000	1,800	25.0%
Fire Protection Fees	143,830	145,000	143,268	158,080	13,080	9.0%
First Responder Runs	12,192	15,000	19,739	18,000	3,000	20.0%
First Responder Fees	172,696	175,000	174,869	209,793	34,793	19.9%
EMSA Subsidy	134,479	134,000	133,637	134,000	-	0.0%
EMSA Total Care	128,281	128,000	128,330	145,527	17,527	13.7%
FINES AND FORFEITURES:	368,436	365,500	296,308	300,500	(65,000)	-17.8%
OTHER REVENUES:						
Interest on Taxes	11,223	12,000	9,988	10,000	(2,000)	-16.7%
** Other	290,067	222,750	269,350	288,000	65,250	29.3%
INVESTMENT INCOME:						
Interest Earned	17,565	16,200	16,000	16,000	(200)	-1.2%
TOTAL REVENUES	\$ 15,111,664	\$ 15,027,277	\$ 15,489,329	\$ 15,140,572	\$ 113,295	0.8%
NET REVENUES CALCULATION:			\$ 14,831,191			
Gross Revenues	\$ 15,111,664	\$ 15,027,277	\$ 15,489,329	\$ 15,140,572	\$ 113,295	0.8%
Less: 1/2 Penny Sales Tax	(1,442,407)	(1,414,903)	(1,472,311)	(1,501,757)	(86,854)	6.1%
Less: 1 Penny Sales Tax	(2,884,814)	(2,829,807)	(2,944,621)	(3,003,514)	(173,707)	6.1%
Net Revenues	\$ 10,784,443	\$ 10,782,567	\$ 11,072,398	\$ 10,635,302	\$ (147,266)	-1.4%

**CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY 2014 PROPOSED BUDGET**

<u>DEPARTMENT</u>	FY2012 ACTUAL	FY2013 BUDGET (as amended)	FY2014 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CITY MANAGER					
Personal Services	\$ 345,872	\$ 292,570	\$ 161,385	\$ (131,185)	-44.8%
Materials & Supplies	6,565	12,316	1,540	(10,776)	-87.5%
Other Charges & Services	22,056	13,268	6,900	(6,368)	-48.0%
Capital Outlay	-	-	-	-	0.0%
\$ 374,493	\$ 318,154	\$ 169,825	\$ (148,329)	-46.6%	
CITY CLERK					
Personal Services	\$ -	\$ -	\$ 126,841	\$ 126,841	0.0%
Materials & Supplies	-	-	3,090	3,090	0.0%
Other Charges & Services	-	-	20,350	20,350	0.0%
Capital Outlay	-	-	-	-	0.0%
\$ -	\$ -	\$ 150,281	\$ 150,281	0.0%	
GENERAL ADMINISTRATION					
Personal Services	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	7,419	21,205	8,650	(12,555)	-59.2%
Other Charges & Services	97,145	123,252	130,194	6,942	5.6%
Capital Outlay	-	-	-	-	0.0%
Debt Service	-	-	-	-	0.0%
\$ 104,564	\$ 144,457	\$ 138,844	\$ (5,613)	-3.9%	
MUNICIPAL COURT					
Personal Services	\$ 130,747	\$ 153,396	\$ 151,479	\$ (1,917)	-1.2%
Materials & Supplies	5,662	4,576	2,876	(1,700)	-37.2%
Other Charges & Services	17,557	21,632	20,044	(1,588)	-7.3%
Capital Outlay	-	-	-	-	0.0%
\$ 153,966	\$ 179,604	\$ 174,399	\$ (5,205)	-2.9%	
PLANNING & DEVELOPMENT					
Personal Services	\$ 61,551	\$ 115,093	\$ 111,468	\$ (3,625)	-3.1%
Materials & Supplies	697	2,075	1,500	(575)	-27.7%
Other Charges & Services	41,655	21,881	152,829	130,948	598.5%
Capital Outlay	-	-	-	-	0.0%
\$ 103,903	\$ 139,049	\$ 265,797	\$ 126,748	91.2%	
HUMAN RESOURCES					
Personal Services	\$ 114,336	\$ 160,242	\$ 195,639	\$ 35,397	22.1%
Materials & Supplies	5,338	6,060	4,260	(1,800)	-29.7%
Other Charges & Services	33,260	30,508	12,934	(17,574)	-57.6%
Capital Outlay	-	-	-	-	0.0%
\$ 152,934	\$ 196,810	\$ 212,833	\$ 16,023	8.1%	
FINANCE					
Personal Services	\$ 287,483	\$ 394,105	\$ 387,602	\$ (6,503)	-1.7%
Materials & Supplies	12,468	9,055	6,905	(2,150)	-23.7%
Other Charges & Services	116,643	129,360	131,869	2,509	1.9%
Capital Outlay	-	-	-	-	0.0%
\$ 416,594	\$ 532,520	\$ 526,376	\$ (6,144)	-1.2%	
INFORMATION SERVICES					
Personal Services	\$ 116,255	\$ 136,774	\$ 120,324	\$ (16,450)	-12.0%
Materials & Supplies	1,869	13,106	9,025	(4,081)	-31.1%
Other Charges & Services	27,671	132,404	101,883	(30,521)	-23.1%
Capital Outlay	7,734	-	-	-	0.0%
\$ 153,529	\$ 282,284	\$ 231,232	\$ (51,052)	-18.1%	

CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY 2014 PROPOSED BUDGET

DEPARTMENT	FY2012 ACTUAL	FY2013 BUDGET (as amended)	FY2014 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CITY ATTORNEY					
Personal Services	\$ 20,082	\$ 21,503	\$ 21,942	\$ 439	2.0%
Materials & Supplies	248	945	-	(945)	-100.0%
Other Charges & Services	64,500	78,227	75,750	(2,477)	-3.2%
Capital Outlay	-	-	-	-	0.0%
	\$ 84,830	\$ 100,675	\$ 97,692	\$ (2,983)	-3.0%
FACILITIES MANAGEMENT					
Personal Services	\$ 222,527	\$ 219,357	\$ 221,778	\$ 2,421	1.1%
Materials & Supplies	28,051	112,470	112,177	(293)	-0.3%
Other Charges & Services	12,515	221,093	228,254	7,161	3.2%
Capital Outlay	-	12,605	24,375	11,770	0.0%
Inventory Short/ Long	(889)	-	-	-	0.0%
	\$ 262,204	\$ 565,525	\$ 586,584	\$ 21,059	3.7%
FLEET MAINTENANCE					
Personal Services	\$ 135,399	\$ 267,181	\$ 255,043	\$ (12,138)	-4.5%
Materials & Supplies	8,250	20,471	11,016	(9,455)	-46.2%
Other Charges & Services	42,707	37,966	38,076	110	0.3%
Capital Outlay	4,400	-	-	-	0.0%
Inventory Short/ Long	5,760	-	-	-	0.0%
	\$ 196,516	\$ 325,618	\$ 304,135	\$ (21,483)	-6.6%
POLICE					
Personal Services	\$ 2,432,659	\$ 2,734,954	\$ 2,873,966	\$ 139,012	5.1%
Materials & Supplies	153,552	223,096	193,406	(29,690)	-13.3%
Other Charges & Services	73,970	63,414	53,291	(10,123)	-16.0%
Capital Outlay	7,200	67,307	-	(67,307)	0.0%
	\$ 2,667,381	\$ 3,088,771	\$ 3,120,663	\$ 31,892	1.0%
ANIMAL CONTROL					
Personal Services	\$ 77,592	\$ 92,123	\$ 91,016	\$ (1,107)	-1.2%
Materials & Supplies	13,644	13,489	13,733	244	1.8%
Other Charges & Services	8,927	3,865	4,259	394	10.2%
Capital Outlay	-	-	-	-	0.0%
	\$ 100,163	\$ 109,477	\$ 109,008	\$ (469)	-0.4%
COMMUNICATIONS					
Personal Services	\$ 372,501	\$ 373,895	\$ 435,758	\$ 61,863	16.5%
Materials & Supplies	20,150	18,800	19,094	294	1.6%
Other Charges & Services	136,264	227,711	188,335	(39,376)	-17.3%
Capital Outlay	-	-	-	-	0.0%
	\$ 528,915	\$ 620,406	\$ 643,187	\$ 22,781	3.7%
FIRE					
Personal Services	\$ 2,499,891	\$ 2,637,207	\$ 2,881,139	\$ 243,932	9.2%
Materials & Supplies	107,437	117,992	118,630	638	0.5%
Other Charges & Services	278,468	286,233	281,480	(4,753)	-1.7%
Capital Outlay	92,732	203,639	-	(203,639)	-100.0%
	\$ 2,978,528	\$ 3,245,071	\$ 3,281,249	\$ 36,178	1.1%
EMERGENCY MANAGEMENT					
Personal Services	\$ 37,094	\$ 38,321	\$ 35,595	\$ (2,726)	-7.1%
Materials & Supplies	12,744	32,429	13,822	(18,607)	-57.4%
Other Charges & Services	25,318	25,398	23,953	(1,445)	-5.7%
Capital Outlay	2,871	-	-	-	0.0%
	\$ 78,027	\$ 96,148	\$ 73,370	\$ (22,778)	-23.7%

CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY 2014 PROPOSED BUDGET

DEPARTMENT	FY2012 ACTUAL	FY2013 BUDGET (as amended)	FY2014 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
NEIGHBORHOOD SERVICES					
Personal Services	\$ 153,386	\$ 247,823	\$ 247,283	\$ (540)	-0.2%
Materials & Supplies	8,979	15,067	11,784	(3,283)	-21.8%
Other Charges & Services	41,289	78,658	105,510	26,852	34.1%
Capital Outlay	-	-	-	-	0.0%
	\$ 203,654	\$ 341,548	\$ 364,577	\$ 23,029	6.7%
STREET					
Personal Services	\$ 344,115	\$ 444,406	\$ 454,242	\$ 9,836	2.2%
Materials & Supplies	110,177	233,699	223,026	(10,673)	-4.6%
Other Charges & Services	194,703	241,052	246,421	5,369	2.2%
Capital Outlay	-	28,595	-	(28,595)	-100.0%
	\$ 648,995	\$ 947,752	\$ 923,689	\$ (24,063)	-2.5%
PARKS & RECREATION					
Personal Services	\$ 401,766	\$ 419,638	\$ 497,804	\$ 78,166	18.6%
Materials & Supplies	106,949	181,842	164,297	(17,545)	-9.6%
Other Charges & Services	359,199	425,105	522,771	97,666	23.0%
Capital Outlay	8,376	-	6,500	6,500	0.0%
	\$ 876,290	\$ 1,026,585	\$ 1,191,372	\$ 164,787	16.1%
MUSEUM					
Personal Services	\$ 8,233	\$ 8,510	\$ 8,786	\$ 276	3.2%
Materials & Supplies	7,896	13,430	14,400	970	7.2%
Other Charges & Services	34,960	36,242	36,564	322	0.9%
Capital Outlay	-	-	-	-	0.0%
	\$ 51,089	\$ 58,182	\$ 59,750	\$ 1,568	2.7%
SENIOR CITIZENS					
Personal Services	\$ 19,871	\$ 21,316	\$ 23,950	\$ 2,634	12.4%
Materials & Supplies	9,989	13,524	10,396	(3,128)	-23.1%
Other Charges & Services	21,712	5,772	4,175	(1,597)	-27.7%
Capital Outlay	-	-	-	-	0.0%
	\$ 51,572	\$ 40,612	\$ 38,521	\$ (2,091)	-5.1%
ECONOMIC DEVELOPMENT					
Personal Services	\$ 90,765	\$ 77,023	\$ 61,455	\$ (15,568)	-20.2%
Materials & Supplies	2,172	2,875	500	(2,375)	-82.6%
Other Charges & Services	60,868	285,270	276,371	(8,899)	-3.1%
Capital Outlay	-	8,000	-	(8,000)	0.0%
	\$ 153,805	\$ 373,168	\$ 338,326	\$ (34,842)	-9.3%
SUMMARY					
Personal Services	\$ 7,794,533	\$ 8,763,314	\$ 9,364,495	\$ 601,181	6.9%
Materials & Supplies	616,612	1,055,033	944,127	(110,906)	-10.5%
Other Charges & Services	1,702,460	2,484,446	2,662,213	177,767	7.2%
Capital Outlay	123,313	320,146	30,875	(289,271)	-90.4%
Gen. Admin. - Debt Service	72,787	149,132	131,247	(17,885)	-12.0%
Inventory Short/ Long	4,871	-	-	-	0.0%
Transfers Out	4,454,611	4,811,870	4,838,654	26,784	0.6%
TOTAL GENERAL FUND	\$ 14,769,187	\$ 17,583,941	\$ 17,971,611	\$ 387,670	2.2%

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND
FY 2014 PROPOSED BUDGET

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET ESTIMATE	CHANGE OVER FY13 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Water	\$ 7,132,673	\$ 6,973,968	\$ 7,435,101	\$ 7,696,648	\$ 722,680	10.4%
Fees	166,843	186,000	186,000	187,000	1,000	0.5%
Other- Lake & Boat Dock Permits	782	1,500	1,500	1,500	-	0.0%
Total Operating Revenues	\$ 7,300,298	\$ 7,161,468	\$ 7,622,601	\$ 7,885,148	\$ 723,680	10.1%
Operating Expenses:						
Public Works	\$ 488,537	\$ 592,257	\$ 592,257	\$ 592,569	\$ 312	0.1%
Water Maintenance/ Operations	1,419,989	1,846,315	1,846,315	1,860,699	14,384	0.8%
Skiatook Water System	359,100	591,306	591,306	578,548	(12,758)	-2.2%
Water Treatment	1,021,405	1,469,631	1,469,631	1,471,863	2,232	0.2%
Lake Caretaker	11,928	23,887	23,887	19,836	(4,051)	-17.0%
Engineering	196,341	282,782	282,782	304,486	21,704	7.7%
Customer Service	624,477	508,286	508,286	479,109	(29,177)	-5.7%
Safety & Training	7,114	10,722	10,722	10,722	-	0.0%
Bad Debt	28,071	50,000	50,000	50,000	-	0.0%
Inventory Short- Long	19,169	20,000	20,000	20,000	-	0.0%
Depreciation	1,161,676	1,223,616	1,223,616	1,728,273	504,657	41.2%
Indirect Costs	(500,062)	(618,908)	(618,908)	(534,694)	84,214	-13.6%
Total Operating Expenses	\$ 4,837,745	\$ 5,999,894	\$ 5,999,894	\$ 6,581,411	\$ 581,517	9.7%
Operating Inc/(Loss) Before Trans	\$ 2,462,553	\$ 1,161,574	\$ 1,622,707	\$ 1,303,737	\$ 142,163	12.2%
Non-Operating Rev(Exp)						
Interest Income	\$ 11,079	\$ 2,750	\$ 2,750	\$ 2,750	\$ -	0.0%
Other Income	26,056	1,300	1,300	1,300	-	0.0%
Contributed Capital Revenue	556,717	-	31,110,000	-	-	0.0%
Interest , Fees, Amortization	(266,230)	(241,430)	(241,430)	(1,108,465)	(867,035)	359.1%
Loss on Disposal of Assets	(3,204)	(14,000)	(14,000)	(14,000)	-	0.0%
Total Non-Operating Rev(Exp)	\$ 324,418	\$ (251,380)	\$ 30,858,620	\$ (1,118,415)	\$ (867,035)	344.9%
Net Income(Loss) Before Transfers	\$ 2,786,971	\$ 910,194	\$ 32,481,327	\$ 185,322	\$ (724,872)	-79.6%
Other Financing Sources/ Uses:						
Transfers In	3,534,544	2,829,807	2,944,621	3,803,514	973,707	34.4%
Transfers Out	(5,551,913)	(5,319,807)	(5,319,807)	(4,715,514)	604,293	-11.4%
Net Other Fin Sources/ Uses	\$ (2,017,369)	\$ (2,490,000)	\$ (2,375,186)	\$ (912,000)	\$ 1,578,000	-63.4%
Change in Net Assets	\$ 769,602	\$ (1,579,806)	\$ 30,106,141	\$ (726,678)	\$ 853,128	-54.0%
Restricted	\$ 28,641,295	\$ 28,648,623	\$ 28,648,623	\$ 56,368,265	\$ 27,719,642	96.8%
Unrestricted	3,215,918	3,978,198	3,978,198	6,398,697	2,420,499	60.8%
Beginning Net Assets	\$ 31,857,213	\$ 32,626,821	\$ 32,626,821	\$ 62,766,962	\$ 30,140,141	92.4%
Restricted	\$ 28,648,623	\$ 27,689,405	\$ 56,368,265	\$ 55,533,738	\$ 27,844,333	100.6%
Unrestricted	3,978,198	4,167,807	6,398,697	6,435,150	2,267,343	54.4%
Ending Net Assets	\$ 32,626,821	\$ 31,857,212	\$ 62,766,962	\$ 62,040,284	\$ 30,111,676	94.5%
3 Month Oper Reserve (25% Exp)	1,209,436	1,499,974	1,499,974	1,645,353	145,379	9.7%
Transfer In:						
General Fund (1c Sales Tax)	\$ 2,884,814	\$ 2,829,807	2,944,621	\$ 3,003,514	\$ 173,707	6.1%
General Fund (Other)	-	-	-	-	-	0.0%
Capital Impr Water & Wastewater	649,730	-	-	800,000	800,000	#DIV/0!
Total	\$ 3,534,544	\$ 2,829,807	\$ 2,944,621	\$ 3,803,514	\$ 973,707	34.4%
Transfer Out:						
General Fund	\$ 980,000	\$ 980,000	\$ 980,000	\$ 980,000	\$ -	0.0%
General Short Term Capital Fund	331,000	-	-	-	-	#DIV/0!
ODOC EECBG Fund	5,635	-	-	-	-	-
MA Short Term Capital Fund	95,000	226,000	226,000	137,000	(89,000)	-39.4%
Capital Improvement Fund	380,000	495,000	495,000	50,000	(445,000)	-89.9%
Cap Impr W&WWF- 1 p sales tax	2,884,814	2,829,807	2,829,807	3,003,514	173,707	6.1%
DWSRF- Notes Payable	645,464	-	-	-	-	0.0%
Water Meter Replacement Fund	-	200,000	200,000	200,000	-	0.0%
Airport Construction Fund	-	155,000	155,000	-	(155,000)	0.0%
MA Airport Fund	60,000	70,000	70,000	70,000	-	0.0%
MA Golf Fund	170,000	364,000	364,000	275,000	(89,000)	-24.5%
Total	\$ 5,551,913	\$ 5,319,807	\$ 5,319,807	\$ 4,715,514	\$ (604,293)	-11.4%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND DEPARTMENTS
FY 2014 PROPOSED BUDGET**

<u>DEPARTMENT</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGET (as amended)</u>	<u>FY2014 BUDGET REQUESTED</u>	<u>AMOUNT INCREASE (DECREASE)</u>	<u>% INC/(DEC)</u>
WATER MAINT/OPERATIONS					
Personal Services	\$ 480,884	\$ 744,601	\$ 682,537	\$ (62,064)	-8.3%
Materials & Supplies	163,308	264,973	282,912	17,939	6.8%
Other Charges & Services	724,566	779,241	841,250	62,009	8.0%
Capital Outlay	51,231	57,500	54,000	(3,500)	-6.1%
Indirect Cost Allocation	-	-	-	-	0.0%
\$ 1,419,989	\$ 1,846,315	\$ 1,860,699	\$ 14,384	0.8%	
SKIATOOK WATERLINE					
Personal Services	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	34,726	173,623	152,600	(21,023)	-12.1%
Other Charges & Services	324,374	417,683	425,948	8,265	2.0%
Capital Outlay	-	-	-	-	0.0%
Indirect Cost Allocation	-	-	-	-	0.0%
\$ 359,100	\$ 591,306	\$ 578,548	\$ (12,758)	-2.2%	
WATER TREATMENT					
Personal Services	\$ 284,368	\$ 308,386	\$ 315,888	\$ 7,502	2.4%
Materials & Supplies	437,303	678,188	652,496	(25,692)	-3.8%
Other Charges & Services	299,734	483,057	498,979	15,922	3.3%
Capital Outlay	-	-	4,500	4,500	0.0%
Indirect Cost Allocation	-	-	-	-	0.0%
\$ 1,021,405	\$ 1,469,631	\$ 1,471,863	\$ 2,232	0.2%	
LAKE CARETAKER					
Personal Services	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	759	9,336	4,925	(4,411)	-47.2%
Other Charges & Services	11,169	14,551	14,911	360	2.5%
Capital Outlay	-	-	-	-	0.0%
Indirect Cost Allocation	-	-	-	-	0.0%
\$ 11,928	\$ 23,887	\$ 19,836	\$ (4,051)	-17.0%	
PUBLIC WORKS					
Personal Services	\$ 431,715	\$ 439,430	\$ 451,810	\$ 12,380	2.8%
Materials & Supplies	7,253	17,399	15,075	(2,324)	-13.4%
Other Charges & Services	49,569	131,428	125,684	(5,744)	-4.4%
Capital Outlay	-	4,000	-	(4,000)	0.0%
Indirect Cost Allocation	(173,172)	(214,328)	(229,604)	(15,276)	7.1%
\$ 315,365	\$ 377,929	\$ 362,965	\$ (14,964)	-4.0%	
SAFETY & TRAINING					
Personal Services	\$ 7,073	\$ 9,000	\$ 9,000	\$ -	0.0%
Materials & Supplies	8	120	120	-	0.0%
Other Charges & Services	33	1,602	1,602	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Indirect Cost Allocation	(3,822)	(4,730)	(4,828)	(98)	2.1%
\$ 3,292	\$ 5,992	\$ 5,894	\$ (98)	-1.6%	
ENGINEERING					
Personal Services	\$ 172,997	\$ 249,950	\$ 276,119	\$ 26,169	10.5%
Materials & Supplies	8,100	15,643	11,959	(3,684)	-23.6%
Other Charges & Services	15,244	17,189	16,408	(781)	-4.5%
Capital Outlay	-	-	-	-	0.0%
Indirect Cost Allocation	(60,384)	(74,735)	(82,573)	(7,838)	10.5%
\$ 135,957	\$ 208,047	\$ 221,913	\$ 13,866	6.7%	

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND DEPARTMENTS
FY 2014 PROPOSED BUDGET**

<u>DEPARTMENT</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGET (as amended)</u>	<u>FY2014 BUDGET REQUESTED</u>	<u>AMOUNT INCREASE (DECREASE)</u>	<u>% INC/(DEC)</u>
CUSTOMER SERVICE					
Personal Services	\$ 400,844	\$ 235,773	\$ 241,113	\$ 5,340	2.3%
Materials & Supplies	35,704	50,665	8,391	(42,274)	-83.4%
Other Charges & Services	187,929	217,348	229,605	12,257	5.6%
Capital Outlay	-	4,500	-	(4,500)	0.0%
Indirect Cost Allocation	(262,684)	(325,115)	(217,689)	107,426	-33.0%
	\$ 361,793	\$ 183,171	\$ 261,420	\$ 78,249	42.7%
DIRECT COST SUMMARY					
Personal Services	\$ 1,777,881	\$ 1,987,140	\$ 1,976,467	\$ (10,673)	-0.5%
Materials & Supplies	687,161	1,209,947	1,128,478	(81,469)	-6.7%
Other Charges & Services	1,612,618	2,062,099	2,154,387	92,288	4.5%
Capital Outlay	51,231	66,000	58,500	(7,500)	-11.4%
Indirect Costs	(500,062)	(618,908)	(534,694)	84,214	-13.6%
TOTAL DIRECT COSTS	\$ 3,628,829	\$ 4,706,278	\$ 4,783,138	\$ 76,860	1.6%
Debt Service	\$ 266,230	\$ 241,430	\$ 1,108,465	\$ 867,035	359.1%
Depreciation	1,161,676	1,223,616	1,728,273	504,657	41.2%
Bad Debt	28,071	50,000	50,000	-	0.0%
Transfers Out	5,551,911	5,319,807	4,823,697	(496,110)	-9.3%
Inventory Short - Long	19,169	20,000	20,000	-	0.0%
Loss on Disposal of Assets	3,204	14,000	14,000	-	0.0%
GRAND TOTAL COSTS	\$ 10,659,090	\$ 11,575,131	\$ 12,527,573	\$ 952,442	8.2%

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND
FY 2014 PROPOSED BUDGET

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET ESTIMATE	CHANGE OVER FY13 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Wastewater	\$ 2,898,442	\$ 2,922,208	\$ 3,034,325	\$ 3,150,824	\$ 228,616	7.8%
Wastewater Fees	23,342	27,200	26,200	27,700	500	1.8%
Environmental Compliance	6,262	4,300	4,300	4,300	-	0.0%
Total Operating Revenues	\$ 2,928,046	\$ 2,953,708	\$ 3,064,825	\$ 3,182,824	\$ 229,116	7.8%
Operating Expenses:						
Wastewater Maintenance/ Operations	\$810,886	\$913,829	\$913,829	\$ 943,758	\$ 29,929	3.3%
Environmental Compliance	206,735	230,069	230,069	234,882	4,813	2.1%
Wastewater Treatment	523,234	604,957	604,957	620,340	15,383	2.5%
Bad Debt	15,595	30,000	30,000	30,000	-	0.0%
Depreciation	962,826	1,041,411	1,041,411	1,062,047	20,636	2.0%
Indirect Costs	276,975	341,588	341,588	305,376	(36,212)	-10.6%
Total Operating Expenses	\$ 2,796,251	\$ 3,161,854	\$ 3,161,854	\$ 3,196,403	\$ 34,549	1.1%
Operating Inc/(Loss) Before Trans	\$ 131,795	\$ (208,146)	\$ (97,029)	\$ (13,579)	\$ 194,567	-93.5%
Non-Operating Rev(Exp)						
Interest Income	\$ 1,050	\$ 1,200	\$ 1,200	\$ 1,300	\$ 100	8.3%
Other Income	-	-	-	-	-	0.0%
Loss on Disposal of Asset	-	(2,000)	(2,000)	(2,000)	-	0.0%
Interest , Fees, Amortization	(257,147)	(243,885)	(243,885)	(203,999)	39,886	-16.4%
Total Non-Operating Rev(Exp)	\$ (256,097)	\$ (244,685)	\$ (244,685)	\$ (204,699)	\$ 39,986	-16.3%
Net Inc/(Loss) Before Trans	\$ (124,302)	\$ (452,831)	\$ (341,714)	\$ (218,278)	\$ 234,553	-51.8%
Other Financing Sources/Uses:						
Contributed Capital Revenue	\$ 306,904	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers In	-	-	-	-	-	0.0%
Transfers Out	(40,000)	(36,000)	(36,000)	(43,000)	(7,000)	19.4%
Net Other Fin Sources/ Uses	\$ 266,904	\$ (36,000)	\$ (36,000)	\$ (43,000)	\$ (7,000)	0.0%
Change in Net Assets	\$ 142,602	\$ (488,831)	\$ (377,714)	\$ (261,278)	\$ 227,553	-46.6%
Restricted	\$ 12,613,513	\$ 12,446,215	\$ 12,446,215	\$ 12,262,987	\$ (183,228)	-1.5%
Unrestricted	1,726,598	2,036,498	2,036,498	1,842,012	(194,486)	-9.6%
Beginning Net Assets	\$ 14,340,111	\$ 14,482,713	\$ 14,482,713	\$ 14,104,999	\$ (377,714)	-2.6%
Restricted	\$ 12,446,215	\$12,347,987	\$12,262,987	\$ 11,709,380	\$ (638,607)	-5.2%
Unrestricted	2,036,498	1,645,895	1,842,012	2,132,973	487,078	29.6%
Ending Net Assets	\$ 14,482,713	\$ 13,993,882	\$ 14,104,999	\$ 13,842,353	\$ (151,529)	-1.1%
3 Month Oper Reserve (25% Exp)	699,063	790,464	790,464	799,101	8,637	1.1%
Transfers Out:						
Capital Improvement Fund	\$ 40,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
MA Short Term Capital Fund	-	36,000	36,000	43,000	7,000	19.4%
Total Transfers Out	\$ 40,000	\$ 36,000	\$ 36,000	\$ 43,000	\$ 7,000	19.4%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND DEPARTMENTS
FY 2014 PROPOSED BUDGET**

<u>DEPARTMENT</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 BUDGET (as amended)</u>	<u>FY2014 BUDGET REQUESTED</u>	<u>AMOUNT INCREASE (DECREASE)</u>	<u>% INC/(DEC)</u>
WASTEWATER MAINT. & OPER.					
Personal Services	\$ 426,126	\$ 484,370	\$ 491,368	\$ 6,998	1.4%
Materials & Supplies	93,384	116,785	116,669	(116)	-0.1%
Other Charges & Services	284,992	305,974	326,721	20,747	6.8%
Capital Outlay	6,384	6,700	9,000	2,300	34.3%
	\$ 810,886	\$ 913,829	\$ 943,758	\$ 29,929	3.3%
ENVIRONMENTAL COMPLIANCE					
Personal Services	\$ 158,195	\$ 167,685	\$ 169,509	\$ 1,824	1.1%
Materials & Supplies	7,358	11,518	12,706	1,188	10.3%
Other Charges & Services	41,182	50,866	52,667	1,801	3.5%
Capital Outlay	-	-	-	-	0.0%
	\$ 206,735	\$ 230,069	\$ 234,882	\$ 4,813	2.1%
WASTEWATER TREATMENT					
Personal Services	\$ 281,479	\$ 291,741	\$ 295,904	\$ 4,163	1.4%
Materials & Supplies	59,022	89,040	88,956	(84)	-0.1%
Other Charges & Services	182,733	224,176	235,480	11,304	5.0%
Capital Outlay	-	-	-	-	0.0%
	\$ 523,234	\$ 604,957	\$ 620,340	\$ 15,383	2.5%
DEPARTMENT SUMMARY					
Personal Services	\$ 865,800	\$ 943,796	\$ 956,781	\$ 12,985	1.4%
Materials & Supplies	159,764	217,343	218,331	988	0.5%
Other Charges & Services	508,907	581,016	614,868	33,852	5.8%
Capital Outlay	6,384	6,700	9,000	2,300	34.3%
TOTAL MA WW UTILITY DEPTS.	\$ 1,540,855	\$ 1,748,855	\$ 1,798,980	\$ 50,125	2.9%
Depreciation	\$ 962,826	\$ 1,041,411	\$ 1,062,047	\$ 20,636	2.0%
Transfers Out	40,000	36,000	43,000	7,000	19.4%
Bad Debt	15,595	30,000	30,000	-	0.0%
Debt Service	257,147	243,885	203,999	(39,886)	-16.4%
Loss on Fixed Asset	-	2,000	2,000	-	0.0%
Indirect Cost	276,975	341,588	305,376	(36,212)	-10.6%
TOTAL MA WW UTILITY FUND	\$ 3,093,398	\$ 3,443,739	\$ 3,445,402	\$ 1,663	0.0%

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND
FY 2014 PROPOSED BUDGET

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET ESTIMATE	CHANGE OVER FY13 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Solid Waste - Residential	\$ 1,246,054	\$ 1,254,960	\$ 1,270,497	\$ 1,307,651	\$ 52,691	4.2%
Solid Waste - Commerical	376,236	366,284	367,482	359,033	(7,251)	-2.0%
Other Fees	-	-	-	-	-	0.0%
Total Operating Revenues	\$ 1,622,290	\$ 1,621,244	\$ 1,637,979	\$ 1,666,684	\$ 45,440	2.8%
Operating Expenses:						
Solid Waste - Residential	\$ 709,820	\$ 818,611	\$ 818,611	\$ 826,080	\$ 7,469	0.9%
Solid Waste - Commerical	314,586	342,671	342,671	346,352	3,681	1.1%
Solid Waste - Recycling	29,403	33,262	33,262	34,830	1,568	4.7%
Bad Debt	3,980	11,000	11,000	11,000	-	0.0%
Depreciation	111,917	107,424	107,424	97,421	(10,003)	-9.3%
Indirect Costs	141,807	165,779	165,779	138,996	(26,783)	-16.2%
Total Operating Expenses	\$ 1,311,513	\$ 1,478,747	\$ 1,478,747	\$ 1,454,679	\$ (24,068)	-1.6%
Operating Inc/(Loss)	\$ 310,777	\$ 142,497	\$ 159,232	\$ 212,005	\$ 69,508	48.8%
Non-Operating Rev(Exp)						
Interest Income	\$ 1,447	\$ 1,700	\$ 1,700	\$ 750	\$ (950)	-55.9%
Other	25,101	-	-	-	-	0.0%
Interest , Fees, Amortization	(4,828)	(2,399)	(2,399)	(194)	2,205	-91.9%
Loss on Disposal of Assets	-	(5,000)	(5,000)	(5,000)	-	0.0%
Total Non-Operating Rev(Exp)	\$ 21,720	\$ (5,699)	\$ (5,699)	\$ (4,444)	\$ 1,255	-22.0%
Net Income(Loss) Before Trans	\$ 332,497	\$ 136,798	\$ 153,533	\$ 207,561	\$ 70,763	51.7%
Other Financing Sources/ Uses:						
Contributed Capital Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	(350,000)	(350,000)	(350,000)	(750,000)	(400,000)	114.3%
Net Other Fin Sources/ Uses	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (750,000)	\$ (400,000)	114.3%
Change in Net Assets	\$ (17,503)	\$ (213,202)	\$ (196,467)	\$ (542,439)	\$ (329,237)	154.4%
Restricted	\$ 442,499	\$ 385,594	\$ 385,594	\$ 732,779	\$ 347,185	90.0%
Unrestricted	1,239,744	1,279,149	1,279,149	735,499	(543,650)	-42.5%
Beginning Net Assets	\$ 1,682,243	\$ 1,664,743	\$ 1,664,743	\$ 1,468,278	\$ (196,465)	-11.8%
Restricted	\$ 385,594	\$ 732,779	\$ 732,779	\$ 146,813	\$ (585,966)	-80.0%
Unrestricted	1,279,149	718,764	735,499	782,753	63,989	8.9%
Ending Net Assets	\$ 1,664,743	\$ 1,451,543	\$ 1,468,278	\$ 929,566	\$ (521,977)	-36.0%
3 Month Oper Reserve (25% Exp)	327,878	369,687	369,687	363,670	(6,017)	-1.6%
Transfer Out:						
MA Short Term Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Improvement Fund	-	-	-	-	-	0.0%
General Fund	350,000	350,000	350,000	750,000	400,000	114.3%
Total Transfers Out	\$ 350,000	\$ 350,000	\$ 350,000	\$ 750,000	\$ 400,000	114.3%

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND DEPARTMENTS
FY 2014 PROPOSED BUDGET

DEPARTMENT	FY2012 ACTUAL	FY2013 BUDGET (as amended)	FY2014 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
SOLID WASTE RESIDENTIAL					
Personal Services	\$ 361,722	\$ 368,548	\$ 375,727	\$ 7,179	1.9%
Materials & Supplies	93,655	124,137	119,856	(4,281)	-3.4%
Other Charges & Services	254,443	321,598	325,947	4,349	1.4%
Capital Outlay	-	4,328	4,550	222	0.0%
	\$ 709,820	\$ 818,611	\$ 826,080	\$ 7,469	0.9%
SOLID WASTE COMMERCIAL					
Personal Services	\$ 145,541	\$ 153,575	\$ 164,848	\$ 11,273	7.3%
Materials & Supplies	55,310	59,860	51,211	(8,649)	-14.4%
Other Charges & Services	109,991	121,004	130,293	9,289	7.7%
Capital Outlay	3,744.00	8,232	-	(8,232)	-100.0%
	\$ 314,586	\$ 342,671	\$ 346,352	\$ 3,681	1.1%
RECYCLE CENTER					
Personal Services	\$ -	\$ -	\$ -	\$ -	0.0%
Materials & Supplies	-	137	-	(137)	-100.0%
Other Charges & Services	29,403	33,125	34,830	1,705	5.1%
Capital Outlay	-	-	-	-	0.0%
	\$ 29,403	\$ 33,262	\$ 34,830	\$ 1,568	4.7%
SUMMARY					
Personal Services	\$ 507,263	\$ 522,123	\$ 540,575	\$ 18,452	3.5%
Materials & Supplies	148,965	184,134	171,067	(13,067)	-7.1%
Other Charges & Services	393,837	475,727	491,070	15,343	3.2%
Capital Outlay	3,744	12,560	4,550	(8,010)	-63.8%
TOTAL MA SW UTILITY DEPTS	\$ 1,053,809	\$ 1,194,544	\$ 1,207,262	\$ 12,718	1.1%
Depreciation	\$ 111,917	\$ 107,424	\$ 97,421	\$ (10,003)	-9.3%
Bad Debt	3,980	11,000	11,000	-	0.0%
Transfers Out	350,000	350,000	750,000	400,000	114.3%
Debt Service	4,828	2,399	194	(2,205)	-91.9%
Loss on Fixed Asset	-	5,000	5,000	-	0.0%
Indirect Cost	141,807	165,779	138,996	(26,783)	-16.2%
TOTAL MA SW UTILITY FUND	\$ 1,666,341	\$ 1,836,146	\$ 2,209,873	\$ 373,727	20.4%

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY STORMWATER UTILITY FUND
FY 2014 PROPOSED BUDGET

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET ESTIMATE	CHANGE OVER FY13 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Stormwater	\$ 701,080	\$ 766,326	\$ 796,983	\$ 902,360	\$ 136,034	17.8%
Other Fees	-	-	-	-	-	0.0%
Total Operating Revenues	\$ 701,080	\$ 766,326	\$ 796,983	\$ 902,360	\$ 136,034	17.8%
Operating Expenses:						
Stormwater Maintenance	\$ 108,806	\$ 166,740	\$ 166,740	\$ 179,745	\$ 13,005	7.8%
Depreciation	142,163	162,163	162,163	161,105	(1,058)	-0.7%
Bad Debt Expense	5,846	2,600	2,600	2,600	-	0.0%
Indirect Costs	39,869	58,633	58,633	49,885	(8,748)	-14.9%
Total Operating Expenses	\$ 296,684	\$ 390,136	\$ 390,136	\$ 393,335	\$ 3,199	0.8%
Operating Inc/(Loss)	\$ 404,396	\$ 376,190	\$ 406,847	\$ 509,025	\$ 132,835	35.3%
Non-Operating Rev(Exp)						
Interest Income	\$ 93	\$ 60	\$ 60	\$ 100	\$ (500)	-833.3%
Total Non-Operating Rev(Exp)	\$ 93	\$ 60	\$ 60	\$ 100	\$ (500)	-833.3%
Net Inc/(Loss) Before Trans	\$ 404,489	\$ 376,250	\$ 406,907	\$ 509,125	\$ 132,335	35.2%
Other Financing Sources/Uses:						
Contributed Capital Revenue	\$ 11,895	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers In	-	-	-	-	-	0.0%
Transfers Out	(350,000)	(650,000)	(650,000)	(825,000)	(175,000)	26.9%
Net Other Fin Sources/ Uses	\$ (338,105)	\$ (650,000)	\$ (650,000)	\$ (825,000)	\$ (175,000)	26.9%
Change in Net Assets	\$ 66,384	\$ (273,750)	\$ (243,093)	\$ (315,875)	\$ (42,665)	15.6%
Restricted	\$ 5,606,417	\$ 5,476,149	\$ 5,476,149	\$ 5,313,987	\$ (162,162)	-3.0%
Unrestricted	72,100	268,752	268,752	187,821	(80,931)	-30.1%
Beginning Net Assets	\$ 5,678,517	\$ 5,744,901	\$ 5,744,901	\$ 5,501,808	\$ (243,093)	-4.2%
Restricted	\$ 5,476,149	\$ 5,302,091	\$ 5,313,987	\$ 5,145,148	\$ (156,943)	-3.0%
Unrestricted	268,752	14,872	187,821	40,785	25,913	174.2%
Ending Net Assets	\$ 5,744,901	\$ 5,316,963	\$ 5,501,808	\$ 5,185,933	\$ (131,030)	-2.5%
3 Month Oper Reserve (25% Exp)	74,171	97,534	97,534	98,334	800	0.8%
Transfer In:						
MA Water Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfer Out:						
Stormwater Capital Impr Fund	\$ 350,000	\$ 650,000	\$ 650,000	\$ 825,000	\$ 175,000	26.9%
MA Short Term Capital Fund	-	-	-	-	-	0.0%
Total	\$ 350,000	\$ 650,000	\$ 650,000	\$ 825,000	\$ 175,000	26.9%

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY STORMWATER FUND DEPARTMENT
FY 2014 PROPOSED BUDGET

<u>DEPARTMENT</u>	FY2012 ACTUAL	FY2013 BUDGET (as amended)	FY2014 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
STORMWATER MAINT					
Personal Services	\$ 25,835	\$ 25,504	\$ 23,141	\$ (2,363)	-9.3%
Materials & Supplies	1,765	14,530	18,972	4,442	30.6%
Other Charges & Services	81,206	126,706	137,632	10,926	8.6%
Capital Outlay	-	-	-	-	0.0%
	\$ 108,806	\$ 166,740	\$ 179,745	\$ 13,005	7.8%
Depreciation	\$ 142,163	\$ 162,163	\$ 161,105	\$ (1,058)	-0.7%
Bad Debt	5,846	2,600	2,600	-	0.0%
Transfers Out	350,000	650,000	825,000	175,000	26.9%
Debt Service	-	-	-	-	0.0%
Loss on Fixed Asset	-	-	-	-	0.0%
Inventory Short/ Long	-	-	-	-	0.0%
Indirect Cost	39,869	58,633	49,885	(8,748)	-14.9%
TOTAL MA STORMWATER FUND	\$ 646,684	\$ 1,040,136	\$ 1,218,335	\$ 178,199	17.1%

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY AIRPORT FUND
FY 2014 PROPOSED BUDGET

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET ESTIMATE	CHANGE OVER FY13 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Charges for Services	\$ 112,910	\$ 113,487	\$ 118,427	\$ 113,545	\$ 58	0.1%
Resale Supplies	231,819	211,620	189,442	201,920	(9,700)	-4.6%
Total Operating Revenues	\$ 344,729	\$ 325,107	\$ 307,869	\$ 315,465	\$ (9,642)	-3.0%
Operating Expenses:						
Airport Operations	\$ 366,162	\$ 440,050	\$ 440,050	\$ 433,405	\$ (6,645)	-1.5%
Bad Debt	-	500	500	500	-	0.0%
Depreciation	250,497	241,255	241,255	395,100	153,845	63.8%
Indirect Costs	28,422	36,449	36,449	28,823	(7,626)	-20.9%
Total Operating Expenses	\$ 645,081	\$ 718,254	\$ 718,254	\$ 857,828	\$ 139,574	19.4%
Operating Income (Loss)	\$ (300,352)	\$ (393,147)	\$ (410,385)	\$ (542,363)	\$ (149,216)	38.0%
Non-Operating Rev/(Exp)						
Interest Income	\$ 81	100	100	\$ 100	\$ -	0.0%
Other Income	101	50	50	50	-	0.0%
Gain (Loss) on Disposal of Assets	-	(1,000)	(1,000)	(1,000)	-	0.0%
Total Non-Operating Rev/(Exp)	\$ 182	\$ (850)	\$ (850)	\$ (850)	\$ -	0.0%
Net Inc. (Loss) Before Transfers	\$ (300,170)	\$ (393,997)	\$ (411,235)	\$ (543,213)	\$ (149,216)	37.9%
Other Financing Sources/Uses:						
Contributed Capital Revenue	\$ 118,412	-	\$ 3,610,883	\$ -	\$ -	0.0%
Transfers In- MA Water	60,000	70,000	70,000	70,000	-	0.0%
Transfers Out- M.A. STCF	-	(11,000)	(11,000)	-	11,000	0.0%
Net Other Fin Sources/ Uses	\$ 178,412	\$ 59,000	\$ 3,669,883	\$ 70,000	\$ 11,000	18.6%
Change in Net Assets	\$ (121,758)	\$ (334,997)	\$ 3,258,648	\$ (473,213)	\$ (138,216)	41.3%
Restricted	\$ 3,481,505	\$ 3,349,420	\$ 3,349,420	\$ 6,306,971	\$ 2,957,551	88.3%
Unrestricted	76,603	86,930	86,930	388,028	301,098	346.4%
Beginning Net Assets	\$ 3,558,108	\$ 3,436,350	\$ 3,436,350	\$ 6,694,999	\$ 3,258,649	94.8%
Restricted	\$ 3,349,420	\$ 2,964,320	\$ 6,306,971	\$ 6,032,233	\$ 3,067,913	103.5%
Unrestricted	86,930	6,695	388,028	189,314	182,619	2727.7%
Ending Net Assets	\$ 3,436,350	\$ 2,971,015	\$ 6,694,999	\$ 6,221,547	\$ 3,250,532	109.4%
Transfers In:						
MA Water Utility Fund-Operating	\$ 60,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.0%
Total Transfers In	\$ 60,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.0%
Transfers Out:						
Airport Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
MA Short Term Capital Fund	-	11,000	11,000	-	(11,000)	0.0%
Total Transfers Out	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ (11,000)	0.0%

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY AIRPORT FUND DEPARTMENT
FY 2014 PROPOSED BUDGET

<u>DEPARTMENT</u>	FY2012 ACTUAL	FY2013 BUDGET (as amended)	FY2014 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
AIRPORT					
Personal Services	\$ 69,904	\$ 78,213	\$ 84,872	\$ 6,659	8.5%
Materials & Supplies	237,185	239,400	234,710	(4,690)	-2.0%
Other Charges & Services	52,910	114,307	113,823	(484)	-0.4%
Capital Outlay	6,163	8,130	-	(8,130)	-100.0%
	\$ 366,162	\$ 440,050	\$ 433,405	\$ (6,645)	-1.5%
Depreciation	\$ 250,497	\$ 241,255	\$ 395,100	\$ 153,845	63.8%
Bad Debt	-	500	500	-	0.0%
Transfers Out	-	11,000	-	(11,000)	0.0%
Loss on Fixed Asset	-	1,000	1,000	-	0.0%
Indirect Cost	28,422	36,449	28,823	(7,626)	-20.9%
TOTAL MA AIRPORT FUND	\$ 645,081	\$ 730,254	\$ 858,828	\$ 128,574	17.6%

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY GOLF COURSE FUND
FY 2014 PROPOSED BUDGET

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET ESTIMATE	CHANGE OVER FY13 BUDGET AS AMENDED	
					\$	%
Operating Revenues:						
Fees	\$ 294,432	\$278,402	\$302,102	\$297,900	\$ 19,498	7.0%
Cart Rentals	194,741	177,137	188,000	185,000	7,863	4.4%
Driving Range Tokens	14,326	12,625	13,000	13,000	375	3.0%
Gift Certificates	(2,449)	(3,636)	(3,636)	(3,650)	(14)	0.4%
Grill Lease	10,239	11,615	6,500	6,500	(5,115)	-44.0%
Other Fees	70	-	-	-	-	0.0%
Total Operating Revenues	\$ 511,359	\$ 476,143	\$ 505,966	\$ 498,750	\$ 22,607	4.7%
Operating Expenses:						
Golf Pro	\$ 261,438	\$ 289,187	\$289,187	\$ 300,813	\$ 11,626	4.0%
Golf Maintenance	367,697	419,686	419,686	434,617	14,931	3.6%
Bad Debt	-	800	800	800	-	0.0%
Inventory Short/ Long	-	-	-	-	-	0.0%
Depreciation	174,026	137,175	137,175	135,007	(2,168)	-1.6%
Indirect Cost	12,989	16,458	16,458	11,614	(4,844)	-29.4%
Total Operating Expenses	\$ 816,150	\$ 863,306	\$ 863,306	\$ 882,851	\$ 19,545	2.3%
Operating Income (Loss)	\$ (304,791)	\$ (387,163)	\$ (357,340)	\$ (384,101)	\$ 3,062	-0.8%
Non-Operating Rev/(Exp)						
Interest Income	\$ 49	\$ 90	\$ 90	\$ 100	\$ 10	11.1%
Other Revenue	3,845	500	500	500	-	0.0%
Interest , Fees, Amortization	(6,180)	(5,466)	(5,466)	(3,175)	2,291	-41.9%
Gain (Loss) on Disposal of Assets	(1,523)	-	-	-	-	0.0%
Total Non-Operating Rev(Exp)	\$ (3,809)	\$ (4,876)	\$ (4,876)	\$ (2,575)	\$ 2,301	-47.2%
Net Inc/(Loss) Before Trans.	\$ (308,600)	\$ (392,039)	\$ (362,216)	\$ (386,676)	\$ 5,363	-1.4%
Other Financing Sources/Uses:						
Contributed Capital Revenue	\$ 93,428	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transfers In-MA Water Utility Fund	170,000	364,000	364,000	275,000	(89,000)	-24.5%
Transfers Out	(21,294)	(27,500)	(27,500)	-	27,500	-100.0%
Net Other Fin Sources/ Uses	\$ 242,134	\$ 336,500	\$ 336,500	\$ 275,000	\$ (61,500)	-18.3%
Change in Net Assets	\$ (66,466)	\$ (55,539)	\$ (25,716)	\$ (111,676)	\$ (56,137)	101.1%
Restricted	\$ 1,407,868	\$ 1,381,368	\$ 1,381,368	\$ 1,375,136	\$ (6,232)	-0.5%
Unrestricted	59,554	19,588	19,588	104	(19,484)	-99.5%
Beginning Net Assets	\$ 1,467,422	\$ 1,400,956	\$ 1,400,956	\$ 1,375,240	\$ (25,716)	-1.8%
Restricted	\$ 1,381,368	\$ 1,339,873	\$ 1,375,136	\$ 1,241,782	\$ (98,091)	-7.3%
Unrestricted	19,588	5,544	104	21,804	16,260	293.3%
Ending Net Assets	\$ 1,400,956	\$ 1,345,417	\$ 1,375,240	\$ 1,263,586	\$ (81,831)	-6.1%

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY GOLF COURSE FUND DEPARTMENTS
FY 2014 PROPOSED BUDGET

DEPARTMENT	FY2012 ACTUAL	FY2013 BUDGET (as amended)	FY2014 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
GOLF COURSE PRO					
Personal Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Materials & Supplies	17,074	41,264	40,117	(1,147)	-2.8%
Other Charges & Services	253,219	247,923	260,696	12,773	5.2%
Capital Outlay	-	-	-	-	0.0%
	\$ 270,293	\$ 289,187	\$ 300,813	\$ 11,626	4.0%
GOLF COURSE MAINT					
Personal Services	\$ 655	\$ 1,085	\$ -	\$ (1,085)	-100.0%
Materials & Supplies	149,723	157,275	156,025	(1,250)	-0.8%
Other Charges & Services	217,603	261,326	278,592	17,266	6.6%
Capital Outlay	658	-	-	-	0.0%
	\$ 368,639	\$ 419,686	\$ 434,617	\$ 14,931	3.6%
SUMMARY					
Personal Services	\$ 655	\$ 1,085	\$ -	\$ (1,085)	-100.0%
Materials & Supplies	166,797	198,539	196,142	(2,397)	-1.2%
Other Charges & Services	470,822	509,249	539,288	30,039	5.9%
Capital Outlay	658	-	-	-	0.0%
TOTAL MA GOLF DEPTS	\$ 638,932	\$ 708,873	\$ 735,430	\$ 26,557	3.7%
Depreciation	\$ 174,026	\$ 137,175	\$ 135,007	\$ (2,168)	-1.6%
Bad Debt	-	800	800	-	0.0%
Transfers Out	21,294	27,500	-	(27,500)	-100.0%
Debt Service	6,180	5,466	3,175	(2,291)	-41.9%
Loss on Fixed Asset	1,523	-	-	-	0.0%
Inventory Short/ Long	-	-	-	-	0.0%
Indirect Cost	12,989	16,458	11,614	(4,844)	-29.4%
TOTAL MA GOLF FUND	\$ 854,944	\$ 896,272	\$ 886,026	\$ (10,246)	-1.1%



SECTION FOUR
- Budget Detail -

SPECIAL REVENUE FUNDS

Special Programs Fund

Tax Incremental District Fund

CITY OF SAND SPRINGS
SPECIAL PROGRAMS FUND
FY 2014 PROPOSED BUDGET

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED	% CHG
Revenues:					
Police	\$ 26,692	\$ 6,587	\$ 6,587	\$ 3,000	-54.5%
Animal Control	100	-	-	-	0.0%
Fire	566	41,500	41,500	-	-100.0%
Parks & Recreation	-	-	-	-	0.0%
Interest Earned	120	180	100	100	-44.4%
Total Revenues	\$ 27,478	\$ 48,267	\$ 48,187	\$ 3,100	-93.6%
Expenditures:					
Police	\$ 33,297	\$ 108,136	\$ 108,136	\$ 5,309	-95.1%
Animal Control	-	-	-	-	0.0%
Fire	446	45,242	45,242	572	-98.7%
Parks & Recreation	-	-	-	-	0.0%
Total Expenditures	\$ 33,743	\$ 153,378	\$ 153,378	\$ 5,881	-96.2%
Excess (deficiency) of revenues over expenditures	\$ (6,265)	\$ (105,111)	\$ (105,191)	\$ (2,781)	-97.4%
Other Financing Sources (Uses)					
Transfers In	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	(68,108)	-	-	-	0.0%
Total Other Fin Sources (Uses)	\$ (68,108)	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	\$ (74,373)	\$ (105,111)	\$ (105,191)	\$ (2,781)	-97.4%
Designated:					
Police	\$ 113,248	\$ 106,858	\$ 106,858	\$ 5,309	-95.0%
Animal Control	-	-	-	-	0.0%
Fire	4,189	4,314	4,314	572	-86.7%
Parks & Recreation	68,108	-	-	-	#DIV/0!
Unreserved	-	-	-	100	#DIV/0!
Beginning Fund Balance	\$ 185,545	\$ 111,172	\$ 111,172	\$ 5,981	-94.6%
Ending Fund Balance	\$ 111,172	\$ 6,061	\$ 5,981	\$ 3,200	-47.2%
Designated:					
Police	\$ 106,858	\$ 5,309	\$ 5,309	\$ 3,000	-43.5%
Animal Control	-	-	-	-	0.0%
Fire	4,314	572	572	-	-100.0%
Parks & Recreation	-	-	-	-	0.0%
Unreserved	-	179	100	198	10.6%
Total Ending Fund Balance	\$ 111,172	\$ 6,061	\$ 5,981	\$ 3,200	-47.2%

**CITY OF SAND SPRINGS
TAX INCREMENTAL DISTRICT FUND
FY 2014 PROPOSED BUDGET**

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED	% CHG
Revenues:					
Interest Earned	\$ -	\$ -	\$ -	\$ -	0.0%
Total Revenues	\$ -	\$ -	\$ -	\$ -	0.0%
Expenditures:					
Other Svcs & Fees	\$ 187,290	\$ 43,710	\$ 43,710	\$ -	-100.0%
Total Expenditures	\$ 187,290	\$ 43,710	\$ 43,710	\$ -	-100.0%
Excess (deficiency) of revenues over expenditures	\$ (187,290)	\$ (43,710)	\$ (43,710)	\$ -	-100.0%
Other Financing Sources (Uses)					
Transfers In- Gen Fund Sales Tax	\$ 187,290	\$ 43,710	\$ 43,710	\$ -	-100.0%
Total Other Fin Sources (Uses)	\$ 187,290	\$ 43,710	\$ 43,710	\$ -	-100.0%
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%
Unreserved	\$ -	\$ -	\$ -	\$ -	0.0%
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%



SECTION FIVE
- Budget Detail -
DEBT SERVICE

Debt Service Overview
Debt Service Schedule
Sinking Fund

OVERVIEW OF BONDS AND DEBT SERVICE

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

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

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

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

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

DEBT ISSUANCE GUIDELINES

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

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

Current Ratios, Based on figures reported in the FY2012 Comprehensive Annual Report:

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

$$\mathbf{\$5,510,963 / \$119,939,380 = 4.59\%}$$

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

$$\mathbf{\$4,668,269 / \$119,939,380 = 3.89\%}$$

- ❖ Debt Service Fund Mill Levy:

$$\mathbf{2012 \text{ mill levy} = 9.55}$$

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

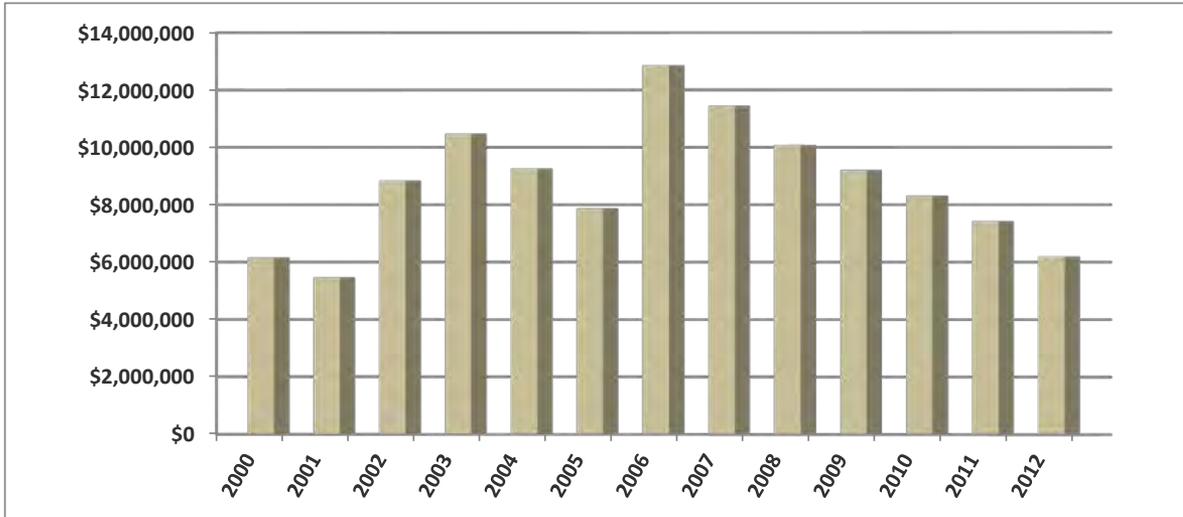
Debt Coverage = N/A

(As of June 30, 2012, there were no outstanding revenue bonds)

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

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

**Historical Debt Service
General Obligation Bonds
Fiscal Year Ending June 30**



<u>Fiscal Year</u>	<u>Debt Service</u>
2000	\$ 6,150,000
2001	\$ 5,460,000
2002	\$ 8,840,000
2003	\$ 10,480,000
2004	\$ 9,260,000
2005	\$ 7,875,000
2006	\$ 12,851,029
2007	\$ 11,445,000
2008	\$ 10,080,000
2009	\$ 9,195,000
2010	\$ 8,310,000
2011	\$ 7,425,000
2012	\$ 6,200,000

Note: Does not include Sand Springs Municipal Authority Debt

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



Per \$1,000 of Assessed Value

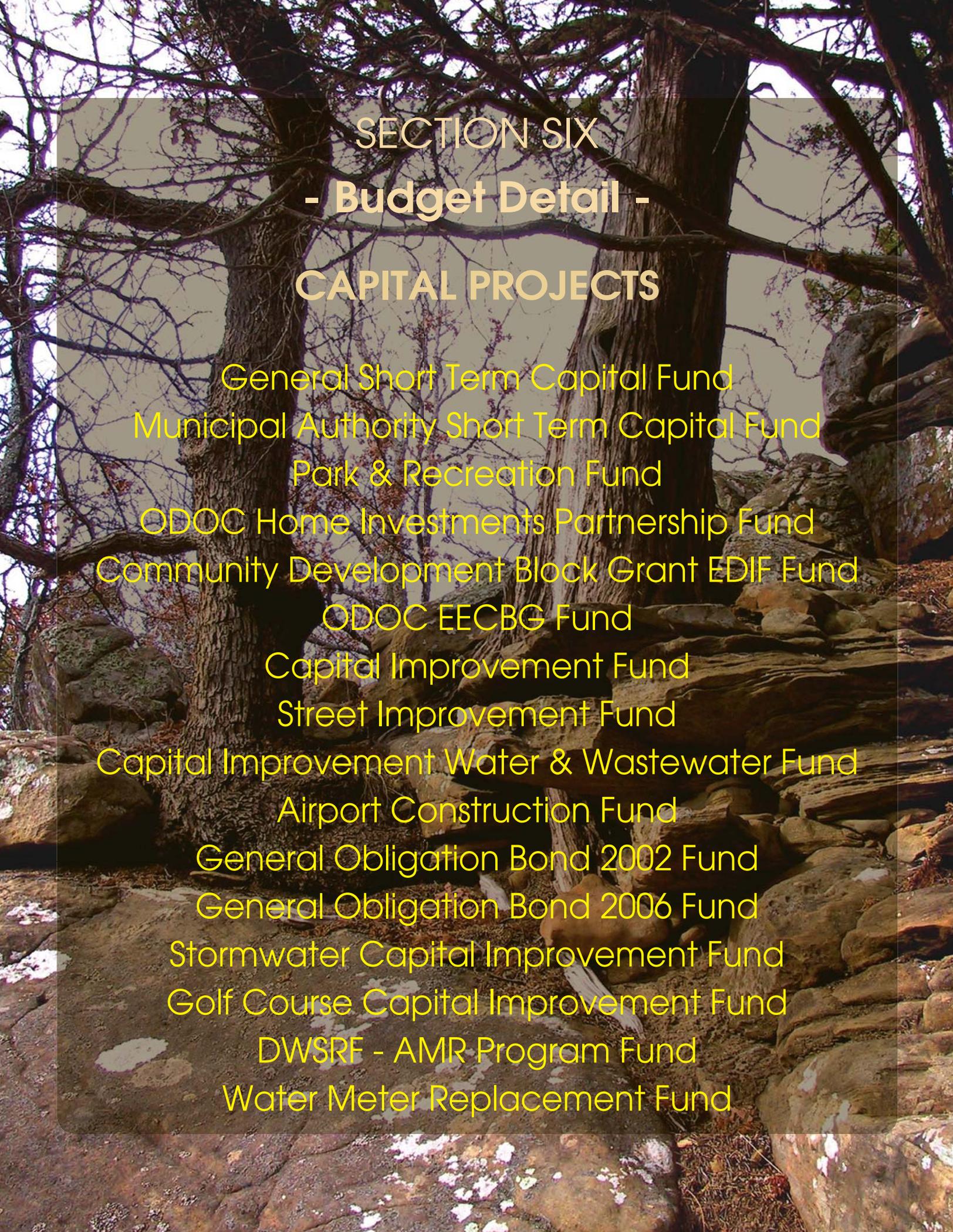
<u>Fiscal Year</u>	<u>Rate</u>
2002	\$ 0.15
2003	\$ 6.36
2004	\$ 8.70
2005	\$ 7.92
2006	\$ 5.03
2007	\$ 13.41
2008	\$ 11.25
2009	\$ 10.74
2010	\$ 10.06
2011	\$ 10.08
2012	\$ 9.52

**CITY OF SAND SPRINGS
DEBT SERVICE
FY 2014 PROPOSED BUDGET**

	Original Amount	Annual Payment by Source			Balance 7/1/2013	Maturity
		Ad Valorem	Sales Tax	MA Rates		
CITY OF SAND SPRINGS						
<u>2006 G.O. Bonds (Citywide)</u>	6,360,000	584,120			3,660,000	Mar. 2021
<u>2012A 2 G.O. Refunding Bonds (Citywide)</u>	1,510,000	309,887	-		1,510,000	Jun. 2017
<u>2012B 2 G.O. Refunding Bonds (Citywide)</u>	1,030,000	178,280	-		1,030,000	Jun. 2018
<u>FY08 Fire Engine Pumper Lease</u>	408,047		68,877		129,546	Nov. 2014
<u>FY12 Fire Engine Pumper Lease</u>	496,304		62,368		434,747	Jul. 2021
TOTAL CITY	\$ 9,804,351	\$ 1,072,287	\$ 131,245	\$ -	\$ 6,764,293	
SAND SPRINGS MUNICIPAL AUTHORITY						
<u>2001 OWRB Loan (Wastewater Treatment \$6,105,806)</u>						
2003A Permanent Note	1,200,000			63,432	570,000	Sept. 2022
2012 Rfg of 2003B Permanent Note	1,240,000			-	1,240,000	Sept. 2022
2004A Permanent Note	950,806			50,622	522,943	March 2024
2004B Permanent Note	1,860,000			140,095	1,190,000	Sept. 2024
<u>2005 OWRB Loan (Wastewater System \$4,495,986)</u>						
2005 Permanent Note	2,314,000			147,624	1,618,400	Sept. 2026
2006 Permanent Note	2,250,000			144,602	1,537,538	March 2026
<u>2006 Note (Refuse Trucks)</u>	360,000			60,358	19,925	Oct. 2013
<u>2009 Golf Course Equipment</u>	99,000			22,040	3,667	Aug. 2013
<u>2010 DWSRF (AMR Project)</u>	5,631,709			315,019	1,956,095	Sept. 2030
<u>2011 Lease/ Purchase (Golf Carts)</u>	146,175			40,071	88,505	Oct. 2015
<u>Series 2012 MA Utility Revenue Bonds</u>	30,510,000		800,000	1,678,162	30,510,000	Nov. 2042
TOTAL MUNICIPAL AUTHORITY	\$ 46,561,690	\$ -	\$ 800,000	\$ 2,662,025	\$ 39,257,073	
GRAND TOTAL	\$ 56,366,041	\$ 1,072,287	\$ 931,245	\$ 2,662,025	\$ 46,021,366	

CITY OF SAND SPRINGS
SINKING FUND
FY 2014 PROPOSED BUDGET

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED	% +/(-)
Revenues:					
Advalorem Taxes	1,154,594	1,207,455	1,207,455	1,172,499	-2.9%
Interest on Delinquent Taxes	\$ 60	\$ 20	\$ 200	\$ 20	0.0%
Interest Earned	1,583	900	275	275	-69.4%
Total Revenues	\$ 1,156,237	\$ 1,208,375	\$ 1,207,930	\$ 1,172,794	-2.9%
Expenditures:					
¹ Principal	\$ 775,000	\$ 885,000	\$ 885,000	\$ 920,000	4.0%
Interest & Fees	371,610	248,188	171,077	152,287	-38.6%
Judgements	-	-	-	-	0.0%
Total Expenditures	\$ 1,146,610	\$ 1,133,188	\$ 1,056,077	\$ 1,072,287	-5.4%
Excess (deficiency) of revenues over expenditures	\$ 9,627	\$ 75,187	\$ 151,853	\$ 100,507	33.7%
Other Financing Sources (Uses):					
Transfers in	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers out	(7,065)	(4,800)	(275)	(275)	-94.3%
Total Other Fin Sources (Uses)	\$ (7,065)	\$ (4,800)	\$ (275)	\$ (275)	-94.3%
Net Change in Fund Balance	\$ 2,562	\$ 70,387	\$ 151,578	\$ 100,232	42.4%
Beginning Fund Balance	\$ 1,132,939	\$ 1,139,037	\$ 1,139,037	\$ 1,290,615	13.3%
Ending Fund Balance	\$ 1,139,037	\$ 1,209,424	\$ 1,290,615	\$ 1,390,847	15.0%
¹ Principal Retirement					
G.O. Bond '06	\$ 450,000				
G.O. Bond 2012 Refunding Series A	300,000				
G.O. Bond 2012 Refunding Series B	170,000				
Total Principal Retirements	\$ 920,000				



SECTION SIX
- Budget Detail -

CAPITAL PROJECTS

General Short Term Capital Fund
Municipal Authority Short Term Capital Fund
Park & Recreation Fund
ODOC Home Investments Partnership Fund
Community Development Block Grant EDIF Fund
ODOC EECBG Fund
Capital Improvement Fund
Street Improvement Fund
Capital Improvement Water & Wastewater Fund
Airport Construction Fund
General Obligation Bond 2002 Fund
General Obligation Bond 2006 Fund
Stormwater Capital Improvement Fund
Golf Course Capital Improvement Fund
DWSRF - AMR Program Fund
Water Meter Replacement Fund

**CITY OF SAND SPRINGS
GENERAL SHORT-TERM CAPITAL FUND
FY 2014 PROPOSED BUDGET**

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED	% CHG
Revenues:					
E-911 Wireless Fees	\$ 86,200	\$ 78,000	\$ 78,000	\$ 78,000	0.0%
Other Revenue	2,566	-	-	-	-
Interest Earned	253	200	250	200	0.0%
Total Revenues	\$ 89,019	\$ 78,200	\$ 78,250	\$ 78,200	0.0%
Expenditures:					
City Manager	\$ -	\$ -	\$ -	\$ -	-
Finance	-	-	-	-	-
Information Services	\$ 21,263	\$ 108,000	\$ 108,000	\$ 8,000	-92.6%
Human Resources	-	-	-	-	-
Fleet Maintenance	-	-	-	-	-
Parks & Recreation	17,193	43,500	43,500	65,000	49.4%
Police	112,879	121,006	121,006	127,999	5.8%
Animal Control	-	-	-	26,594	-
Communications	6,338	5,948	5,948	-	-100.0%
E-911 Wireless Monies	-	13,304	13,304	-	-100.0%
Emergency Management	3,422	146,178	146,178	-	-100.0%
E-911 Monies	-	13,000	13,000	-	-100.0%
Fire	63,317	29,098	29,098	9,590	-67.0%
E-911 Monies	-	-	-	-	-
Facilities Management	29,828	-	-	-	-
Street	-	-	-	77,000	-
Public Works	-	47,000	47,000	-	-100.0%
Total Expenditures	\$ 254,240	\$ 527,034	\$ 527,034	\$ 314,183	-40.4%
Excess (deficiency) of revenues over expenditures	\$ (165,221)	\$ (448,834)	\$ (448,784)	\$ (235,983)	-47.4%
Other Financing Sources (Uses)					
Transfers In	\$ 584,634	\$ 295,052	\$ 295,052	\$ 333,383	13.0%
Transfers Out	(53,300)	(14,200)	(14,200)	(58,710)	313.5%
Total Other Fin Sources (Uses)	\$ 531,334	\$ 280,852	\$ 280,852	\$ 274,673	-2.2%
Net Change in Fund Balance	\$ 366,113	\$ (167,982)	\$ (167,932)	\$ 38,690	-123.0%
Designated:					
E911 Communications Equip	\$ 76,443	\$ 101,643	\$ 101,643	\$ 111,043	9.2%
E911 Wireless	59,907	85,661	85,661	136,157	58.9%
Encumbrances	-	-	-	-	-
Undesignated	100,730	415,889	415,889	188,061	-54.8%
Beginning Fund Balance	\$ 237,080	\$ 603,193	\$ 603,193	\$ 435,261	-27.8%
Ending Fund Balance	\$ 603,193	\$ 435,211	\$ 435,261	\$ 473,951	8.9%
Designated:					
E911 Communications Equip	\$ 101,643	\$ 111,043	\$ 111,043	\$ 130,243	17.3%
E911 Wireless	85,661	136,157	136,157	155,447	14.2%
Information Services	-	-	-	-	-
Encumbrances	-	-	-	-	-
Unreserved	415,889	188,011	188,061	188,261	0.1%
Total Ending Fund Balance	\$ 603,193	\$ 435,211	\$ 435,261	\$ 473,951	8.9%
Operating Transfers In:					
M A Wtr Utility Fund	\$ 331,000	\$ -	\$ -	\$ -	-
General Fund- E911	25,200	22,400	22,400	19,200	-14.3%
General Fund	228,434	272,652	272,652	314,183	15.2%
Total Oper Transfers In	\$ 584,634	\$ 295,052	\$ 295,052	\$ 333,383	13.0%

**CITY OF SAND SPRINGS
GENERAL SHORT-TERM CAPITAL FUND
DETAILED REQUEST
FY 2014 PROPOSED BUDGET**

<u>DEPARTMENT</u>	<u>ITEMS</u>	<u>TOTAL REQUEST</u>	<u>METHOD OF FUNDING</u>	
			<u>CASH</u>	<u>NOTE</u>
Information Services	PC Replacements	\$ 8,000	\$ 8,000	
Parks & Recreation	Trash Receptacles Volleyball Court Lights River City Park 3/4 T Pickup w/ Lighting & Equip Trailer Lobby Chairs - CASE Center	65,000	65,000	
Police	Police Units & Equipment	127,999	127,999	
Animal Control	1/2 T Crew Cab Pickup w/ Lighting & Equip	26,594	26,594	
Fire	Furnishings	9,590	9,590	
Street	Street equipment, Bobcat attachments, Trailer	77,000	77,000	
Total General Fund Capital Outlay		\$ 314,183	\$ 314,183	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SHORT-TERM CAPITAL FUND
FY 2014 PROPOSED BUDGET**

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED	% CHG
Revenues:					
Interest Earned	\$ 39	\$ 60	\$ 50	\$ 60	0.0%
Total Revenues	\$ 39	\$ 60	\$ 50	\$ 60	0.0%
Expenditures:					
Water Maint & Opers	\$ -	\$ 84,886	\$ 84,886	\$ 117,000	37.8%
Water Treatment	-	-	-	20,000	-
Public Works	5,101	-	-	-	-
Customer Service	4,760	44,000	44,000	-	-100.0%
Wastewater Maint & Opers	51,124	28,000	28,000	37,000	32.1%
Wastewater Treatment	4,760	8,000	8,000	-	-100.0%
Environmental Compliance	-	-	-	6,000	-
Airport	-	11,000	11,000	-	-100.0%
Golf Course	39,744	125,000	125,000	-	-100.0%
Total Expenditures	\$ 105,489	\$ 300,886	\$ 300,886	\$ 180,000	-40.2%
Excess (deficiency) of revenues over expenditures	\$ (105,450)	\$ (300,826)	\$ (300,836)	\$ (179,940)	-40.2%
Other Financing Sources (Uses)					
Transfers In	\$ 95,000	\$ 273,000	\$ 273,000	\$ 180,000	-34.1%
Transfers Out	-	-	-	-	-
Total Other Fin Sources (Uses)	\$ 95,000	\$ 273,000	\$ 273,000	\$ 180,000	-34.1%
Net Change in Fund Balance	\$ (10,450)	\$ (27,826)	\$ (27,836)	\$ 60	-100.2%
Designated:					
M A Water Utility Fund	\$ -	\$ 32,950	\$ 32,950	\$ -	-100.0%
M A Wastewater Utility Fund	-	-	-	-	-
M A Solid Waste Utility Fund	-	-	-	-	-
M A Stormwater Utility Fund	-	-	-	-	-
M A Airport Fund	-	-	-	-	-
M A Golf Course Fund	-	-	-	-	-
Undesignated	-	2,977	2,977	8,091	171.8%
Beginning Fund Balance	\$ 46,377	\$ 35,927	\$ 35,927	\$ 8,091	-77.5%
Ending Fund Balance	\$ 35,927	\$ 8,101	\$ 8,091	\$ 8,151	0.6%
Designated:					
M A Water Utility Fund	\$ 32,950	\$ -	\$ -	\$ -	-
M A Wastewater Utility Fund	-	-	-	-	-
M A Solid Waste Utility Fund	-	-	-	-	-
M A Stormwater Utility Fund	-	-	-	-	-
M A Golf Course Fund	-	-	-	-	-
Unreserved	2,977	8,101	8,091	8,151	0.6%
Total Ending Fund Balance	\$ 35,927	\$ 8,101	\$ 8,091	\$ 8,151	0.6%
Operating Transfers In:					
M A Water Utility Fund	\$ 95,000	\$ 226,000	\$ 226,000	\$ 137,000	-39.4%
M A Wastewater Utility Fund	-	36,000	36,000	43,000	19.4%
M A Solid Waste Utility Fund	-	-	-	-	-
M A Stormwater Utility Fund	-	-	-	-	-
M A Airport	-	11,000	11,000	-	-100.0%
M A Golf Course Fund	-	-	-	-	-
Total Oper Transfers In	\$ 95,000	\$ 273,000	\$ 273,000	\$ 180,000	-34.1%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SHORT-TERM CAPITAL FUND
DETAILED REQUEST
FY 2014 PROPOSED BUDGET**

<u>DEPARTMENT</u>	<u>ITEMS</u>	<u>TOTAL REQUEST</u>		<u>METHOD OF FUNDING</u>	
		<u>CASH</u>	<u>NOTE</u>	<u>CASH</u>	<u>NOTE</u>
Water Maint & Operations	Backhoe/Trailer Utility Beds for Work Trucks	\$ 117,000		\$ 117,000	
Water Treatment	TOC Analyzer	20,000		20,000	
Wastewater Maint & Oper	1T Flatbed Truck	37,000		37,000	
Environmental Compliance	Autoclave	6,000		6,000	
Total Municipal Authority Capital Outlay		\$ 180,000		\$ 180,000	\$ -

CITY OF SAND SPRINGS
 PARK AND RECREATION FUND
 FY 2014 PROPOSED BUDGET

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED	% CHG
Revenues:					
Fees:	\$ 7,225	\$ 7,200	\$ 7,200	\$ 7,200	0.0%
Interest Earned	96	110	65	70	-36.4%
Total Revenues	\$ 7,321	\$ 7,310	\$ 7,265	\$ 7,270	-0.5%
Expenditures:					
Public Improvements	\$ -	\$ 12,401	\$ 12,401	\$ -	-100.0%
Land Purchase	-	-	-	-	0.0%
Total Expenditures	\$ -	\$ 12,401	\$ 12,401	\$ -	-100.0%
Net Change in Fund Balance	\$ 7,321	\$ (5,091)	\$ (5,136)	\$ 7,270	-242.8%
Beginning Fund Balance	\$ 215,525	\$ 222,846	\$ 222,846	\$ 217,710	-2.3%
Ending Fund Balance	\$ 222,846	\$ 217,755	\$ 217,710	\$ 224,980	3.3%

**CITY OF SAND SPRINGS
ODOC HOME INVESTMENTS PARTNERSHIP FUND
FY 2014 PROPOSED BUDGET**

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED	% CHG
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	0.0%
Interest Earned	52	60	40	40	-33.3%
Total Revenues	\$ 52	\$ 60	\$ 40	\$ 40	-33.3%
Expenditures:					
Land Purchase	\$ -	\$ -	\$ -	\$ -	0.0%
Administration Fees	-	-	-	-	0.0%
Housing Rehab	-	-	-	-	0.0%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%
Excess (deficiency) of revenues over expenditures	\$ 52	\$ 60	\$ 40	\$ 40	-33.3%
Other Financing Sources (Uses)					
Transfers In- Cap Impr Fund	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	\$ 52	\$ 60	\$ 40	\$ 40	-33.3%
Beginning Fund Balance	\$ 51,402	\$ 51,454	\$ 51,454	\$ 51,494	0.1%
Ending Fund Balance	\$ 51,454	\$ 51,514	\$ 51,494	\$ 51,534	0.0%
Unreserved	51,454	51,514	51,494	51,534	0.0%
Total Ending Fund Balance	\$ 51,454	\$ 51,514	\$ 51,494	\$ 51,534	0.0%

BUDGET DETAIL -
SPECIAL REVENUE FUNDS

COMMUNITY DEVELOPMENT BLOCK GRANT
- EDIF FUND

CITY OF SAND SPRINGS
CDBG - EDIF FUND
FY 2014 PROPOSED BUDGET

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:					
Intergovernmental	\$ 231,980	\$ 160,009	\$ 21,760	\$ 160,009	\$ -
Interest Earned	-	-	-	-	-
Total Revenues	\$ 231,980	\$ 160,009	\$ 21,760	\$ 160,009	\$ -
Expenditures:					
Infrastructure Improvements	\$ 243,093	\$ 160,008	\$ 22,177	\$ 160,008	\$ -
Total Expenditures	\$ 243,093	\$ 160,008	\$ 22,177	\$ 160,008	\$ -
Excess (deficiency) of revenues over expenditures	\$ (11,113)	\$ 1	\$ (417)	\$ 1	\$ -
Other Financing Sources (Uses)					
Transfers In- Cap Impr Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (11,113)	\$ 1	\$ (417)	\$ 1	\$ -
Beginning Fund Balance	\$ 27,031	\$ 15,918	\$ 15,918	\$ 15,918	\$ 15,919
Ending Fund Balance	\$ 15,918	\$ 15,919	\$ 15,501	\$ 15,919	\$ 15,919
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -
Reserved for Improvements	15,918	15,919	15,501	15,919	15,919
Total Ending Fund Balance	\$ 15,918	\$ 15,919	\$ 15,501	\$ 15,919	\$ 15,919

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL YEAR-TO-DATE	ACTUAL LIFE TO DATE	FY2014 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Intergovernmental	\$ 1,379,877	\$ 1,219,868	\$ 160,009	\$ 21,760	\$ 1,241,628	\$ -
Transfers from Other Funds	973,842	973,842	-	-	973,842	-
Other	7,951	7,951	-	-	7,951	-
Interest Earned	5,216	5,216	-	-	5,216	-
TOTAL	\$ 2,366,886	\$ 2,206,877	\$ 160,009	\$ 21,760	\$ 2,228,637	\$ -
PROJECTS:						
Projects prior to 2005	\$ 1,504,214	\$ 1,504,214	\$ -	\$ -	\$ 1,504,214	\$ -
Set Aside 2005	150,424	150,424	-	-	150,424	-
Set Aside 2006	140,489	140,489	-	-	140,489	-
Set Aside 2007	114,156	114,156	-	-	114,156	-
Set Aside 2008	94,132	94,132	-	-	94,132	-
Set Aside 2009	96,124	96,124	-	-	96,124	-
Set Aside 2010	102,285	87,703	14,582	14,583	102,286	-
Set Aside 2011	77,178	-	77,178	7,177	7,177	-
Set Aside 2012	68,248	-	68,248	417	417	-
TOTAL	\$ 2,347,250	\$ 2,187,242	\$ 160,008	\$ 22,177	\$ 2,209,419	\$ -

**CITY OF SAND SPRINGS
ODOC EECBG FUND
FY 2014 PROPOSED BUDGET**

	FY2012 ACTUAL 06/30/2012	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:					
Intergovernmental	\$ 19,275	\$ 45,690	\$ 40,012	\$ 45,690	\$ -
Interest Earned	35	60	15	20	-
Total Revenues	\$ 19,310	\$ 45,750	\$ 40,027	\$ 45,710	\$ -
Expenditures:					
Building Improvements	\$ 24,266	\$ 53,953	\$ 26,607	\$ 26,707	\$ -
Total Expenditures	\$ 24,266	\$ 53,953	\$ 26,607	\$ 26,707	\$ -
Excess (deficiency) of revenues over expenditures	\$ (4,956)	\$ (8,203)	\$ 13,420	\$ 19,003	\$ -
Other Financing Sources (Uses)					
Transfers In- Cap Impr Fund	\$ 13,258	\$ -	\$ -	\$ -	\$ -
Transfers In- General Fund	-	-	-	-	-
Transfers Out- Cap Impr Fund	-	-	-	-	(20,977)
Total Other Fin Sources (Uses)	\$ 13,258	\$ -	\$ -	\$ -	\$ (20,977)
Net Change in Fund Balance	\$ 8,302	\$ (8,203)	\$ 13,420	\$ 19,003	\$ (20,977)
Beginning Fund Balance	\$ -	\$ 8,302	\$ 8,302	\$ 8,302	\$ 27,305
Ending Fund Balance	\$ 8,302	\$ 99	\$ 21,722	\$ 27,305	\$ 6,328
Reserved for Improvements	8,302	99	21,722	27,305	6,328
Total Ending Fund Balance	\$ 8,302	\$ 99	\$ 21,722	\$ 27,305	\$ 6,328

	BUDGET	ACTUAL	BUDGET	ACTUAL		FY2014 BUDGET REQUESTED
	L-T-D	PRIOR YEARS	CURR YEAR	YEAR-TO-DATE	LIFE TO DATE	
REVENUE SOURCES/USES:						
Intergovernmental	\$ 288,300	\$ 242,610	\$ 45,690	\$ 40,012	\$ 282,622	\$ -
Transfers from (to) Other Funds	-	-	-	-	-	(20,977)
Other	-	-	-	-	-	-
Interest Earned	95	35	60	15	50	-
TOTAL	\$ 288,395	\$ 242,645	\$ 45,750	\$ 40,027	\$ 282,672	\$ (20,977)
PROJECTS:						
Building Improvements	\$ 78,219	\$ 24,266	\$ 53,953	\$ 26,607	\$ 50,873	\$ -
TOTAL	\$ 78,219	\$ 24,266	\$ 53,953	\$ 26,607	\$ 50,873	\$ -

CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT FUND
FY 2014 PROPOSED BUDGET

	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 218,023	\$ -	\$ 218,023	\$ -
Other Revenues	5,887	28,560	28,560	-
Interest Earned	2,200	592	800	800
Total Revenues	\$ 226,110	\$ 29,152	\$ 247,383	\$ 800
Expenditures:				
Facilities Management	\$ 116,936	\$ -	\$ 116,936	\$ -
Emergency Management	4,660	-	4,660	-
Street	13,887	-	13,887	6,113
Parks & Recreation	416,235	2,905	416,235	-
Wastewater Maint & Operations	177	-	177	-
Golf Course	20,000	-	20,000	8,025
Economic Development	5,840	2,740	5,840	100,000
Public Works	15,200	12,200	15,200	-
Lake Caretaker	50,000	-	50,000	-
Capital Project Indirect Cost	17,956	13,091	17,956	18,933
Total Expenditures	\$ 660,891	\$ 30,936	\$ 660,891	\$ 133,071
Excess (deficiency) of revenues over expenditures	\$ (434,781)	\$ (1,784)	\$ (413,508)	\$ (132,271)
Other Fin Sources (Uses):				
Transfers In- MA Wtr Util Fund	\$ 495,000	\$ 371,250	\$ 495,000	\$ 50,000
Transfers In- MA Golf Course Fund	7,500	-	7,500	-
Transfers In- General Fund	204,000	153,000	204,000	-
Transfers In- ODOC-EECBG Fund	-	-	-	20,977
Transfers Out- CIW&WWF	(1,852,085)	-	(1,852,085)	-
Total Other Fin Sources (Uses)	\$ (1,145,585)	\$ 524,250	\$ (1,145,585)	\$ 70,977
Net Change in Fund Balance	\$ (1,580,366)	\$ 522,466	\$ (1,559,093)	\$ (61,294)
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -
Reserved for River City Crossing	95,708	95,708	95,708	\$ 111,210
Reserved for Southside Park	10,750	10,750	10,750	10,750
Reserved for Improvements	1,725,182	1,725,182	1,725,182	150,587
Beginning Fund Balance	\$ 1,831,640	\$ 1,831,640	\$ 1,831,640	\$ 272,547
Ending Fund Balance	\$ 251,274	\$ 2,354,106	\$ 272,547	\$ 211,253
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -
Reserved for River City Crossing	92,968	114,310	111,210	111,210
Reserved for Southside Park	10,750	10,750	10,750	10,750
Reserved for Improvements	147,556	2,229,046	150,587	18,316
Total Ending Fund Balance	\$ 251,274	\$ 2,354,106	\$ 272,547	\$ 140,276

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2014 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Intergovernmental	\$ 1,383,968	\$ 1,165,945	\$ 218,023	\$ -	\$ 1,165,945	\$ -
Rents & Royalties	123,750	123,750	-	-	123,750	-
Interest Earned	848,381	846,181	2,200	592	846,773	800
Other Revenues	265,974	260,087	5,887	28,560	288,647	-
Land Sale Proceeds	425,719	425,719	-	-	425,719	-
Contributions & Donations	47,525	47,525	-	-	47,525	-
Transfers from Other Funds	9,705,117	8,998,617	706,500	524,250	9,522,867	-
Transfers to Other Funds	(2,469,174)	(2,469,174)	-	-	(2,469,174)	-
TOTAL	\$ 10,331,260	\$ 9,398,650	\$ 932,610	\$ 553,402	\$ 9,952,052	\$ 800
PROJECTS:						
Projects prior to FY2012	\$ 5,487,418	\$ 5,487,418	\$ -	\$ -	\$ 5,487,418	\$ -
Shell Creek Lake Prop Impr	94,475	44,475	50,000	-	44,475	-
Public Works Facility Impr	102,917	99,917	3,000	-	99,917	-
Emergency Weather Sirens	49,999	45,339	4,660	-	45,339	-
SS Rotary Centennial Park	7,525	927	6,598	2,905	3,832	-
Keystone Forest Trail	35,941	35,941	-	-	35,941	-
Bikeway Sfty Enh (20% match)	194,024	194,023	1	-	194,023	-
Radio System Upgr- Phase I	42,253	42,253	-	-	42,253	-
Access Rd Keystone Forest	126,000	-	126,000	-	-	-
Vision 2025	121,542	116,542	5,000	1,900	118,442	-
Downtown Tree/ Sidewalk Repl	20,811	6,924	13,887	-	6,924	6,113
S.S. Lake Spillway Improvmts	323,127	277,466	45,661	-	277,466	-
Golf Course Pond Improvmts	110,966	28,991	81,975	-	28,991	8,025
River West (RCC)	91,879	91,039	840	840	91,879	-
Energy Conservation Fund	38,478	1,542	36,936	-	1,542	-
O'Reilly Condemnation	959,427	959,427	-	-	959,427	-
Street Barn Bldg Replacement	9,137	9,137	-	-	9,137	-
WW Fab Shop Replacement	39,999	39,822	177	-	39,822	-
Civitan Parking Lot Overlay	15,000	15,000	-	-	15,000	-
Ray Brown Parking Overlay	12,000	-	12,000	-	-	-
Golf Course Gated Entry	15,000	-	15,000	-	-	-
Golf Course Cart Path Repairs	5,000	-	5,000	-	-	-
Property Purchase	80,000	-	80,000	-	-	-
129th Property- Master Plan	10,500	-	12,200	12,200	12,200	-
Downtown Improvements	80,000	-	80,000	-	-	-
Highway 97 Trail Repairs	50,000	-	50,000	-	-	-
River City Park Road Repairs	48,000	-	48,000	-	48,000	-
Sand Springs Lake Parking Impr	46,000	-	46,000	-	-	-
Fleet Maintenance Facility	13	13	-	-	13	-
Hwy 64 Fence Clearing (Adams to 8	-	-	-	-	-	50,000
Sidewalk Master Plan Implementatic	-	-	-	-	-	50,000
Capital Proj Indirect Cost	36,988	19,032	17,956	13,091	32,123	18,933
TOTAL	\$ 6,140,552	\$ 7,515,228	\$ 740,891	\$ 30,936	\$ 7,594,164	\$ 133,071

CITY OF SAND SPRINGS
STREET IMPROVEMENT FUND
FY 2014 PROPOSED BUDGET

	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:				
Intergovernmental Rev	\$ 4,000,753	\$ -	\$ 3,841,863	\$ -
Interest Earned	7,000	1,514	6,700	2,000
Other Revenues	-	-	-	-
Total Revenues	\$ 4,007,753	\$ 1,514	\$ 3,848,563	\$ 2,000
Expenditures:				
Public Improvements	\$ 11,506,123	\$ 322,401	\$ 10,913,598	\$ 1,588,318
Total Expenditures	\$ 11,506,123	\$ 322,401	\$ 10,913,598	\$ 1,588,318
Excess (deficiency) of revenues over expenditures	\$ (7,498,370)	\$ (320,887)	\$ (7,065,035)	\$ (1,586,318)
Other Fin Sources (Uses):				
Transfers In- 1/2 penny sales tax	\$ 1,414,903	\$ 1,074,401	\$ 1,472,311	\$ 1,501,757
Transfers In- '02 GO Bond Fund	-	-	-	227,698
Transfers In- '06 GO Bond Fund	35,000	26,250	35,000	-
Total Other Fin Sources (Uses)	\$ 1,449,903	\$ 1,100,651	\$ 1,507,311	\$ 1,729,455
Net Change in Fund Balance	\$ (6,048,467)	\$ 779,764	\$ (5,557,724)	\$ 143,137
Beginning Fund Balance	\$ 6,065,145	\$ 6,065,145	\$ 6,065,145	\$ 507,421
Ending Fund Balance	\$ 16,678	\$ 6,844,909	\$ 507,421	\$ 650,558
Reserved for Main St Impr	\$ -	\$ -	\$ -	\$ -
Reserved for Improvements	16,678	6,844,909	507,421	650,558
Total Ending Fund Balance	\$ 16,678	\$ 6,844,909	\$ 507,421	\$ 650,558

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2014 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Transfers In- Sales Tax	\$ 9,298,975	\$ 7,884,072	\$ 1,414,903	\$ 1,074,401	\$ 8,958,473	\$ 1,501,757
Transfers In- Other Funds	185,000	150,000	35,000	26,250	176,250	227,698
Intergovernmental Revenue	4,466,208	465,455	4,000,753	-	465,455	-
Contributions & Donations	6,600	6,600	-	-	6,600	-
Interest Earned	196,550	189,550	7,000	1,514	191,064	2,000
Other Revenues	150,000	150,000	-	-	150,000	-
TOTAL	\$ 14,303,333	\$ 8,845,677	\$ 5,457,656	\$ 1,102,165	\$ 9,947,842	\$ 1,731,455
PROJECTS:						
West 51st Street	\$ 325,000	\$ 325,000	\$ -	\$ -	\$ 325,000	\$ -
Main Street Improv (\$6.2M est)	8,170,830	513,692	7,657,138	29,431	543,123	-
Highway 97 Lighting	122,600	122,600	-	-	122,600	-
Highway 97 Widening	2,000,000	90,668	1,909,332	-	90,668	-
Airport Access Road (\$5M est)	300,000	-	300,000	-	-	700,000
Morrow Road RR Crossing Impr	21,226	21,226	-	-	21,226	-
Morrow Rd & Hwy 97 Intersect	18,130	18,130	-	-	18,130	-
Whispering Crk Dr Culvert	63,063	63,063	-	-	63,063	-
Street Overlays	371,481	371,481	-	-	371,481	-
113th W Ave Widening- Phase 1	592,773	84,828	507,945	-	84,828	125,000
41st Street Sidewalk	677,160	677,143	17	-	677,143	-
LED Traffic Signal Conversion	186,754	186,754	-	-	186,754	-
Roadway Striping	231,566	197,566	34,000	-	197,566	-
School Crosswalk Striping	20,813	10,813	10,000	-	10,813	-
2012 Street Overlays	475,000	35,825	439,175	167,559	203,384	-
Park Road Trail (est \$794k)	73,680	-	73,680	-	-	-
2014 Street Overlays	-	-	-	-	-	430,000
113th W Ave Widening- Phase 2	-	-	125,000	-	-	100,000
113th W Ave Widening- Phase 3	-	-	-	-	-	100,000
Traffic Signal Upgrades (41st & Hwy)	-	-	-	-	-	60,000
Project Design Assistance	5,000	-	5,000	4,599	4,599	9,599
Charles Page Blvd Improvements	375,000	-	375,000	70,763	70,763	-
Cap Proj Indirect Cost Alloc	139,463	69,627	69,836	50,049	119,676	63,719
TOTAL	\$ 14,169,539	\$ 2,788,416	\$ 11,506,123	\$ 322,401	\$ 3,110,817	\$ 1,588,318

CITY OF SAND SPRINGS
 CAPITAL IMPROVEMENT WATER AND WASTEWATER FUND
 FY 2014 PROPOSED BUDGET

	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	24,000,000	-	24,000,000	-
Water Taps	115,000	78,725	114,215	115,000
Other Revenues	-	-	-	-
Interest Earned	3,700	2,080	2,800	3,100
Total Revenues	\$ 24,118,700	\$ 80,805	\$ 24,117,015	\$ 118,100
Expenditures:				
Water Distribution	\$ 12,641,999	\$ 420,114	\$ 12,641,999	\$ 1,898,401
Water Treatment	301,373	46,996	301,373	300,000
Wastewater Distribution	1,657,634	539,765	1,657,634	105,455
Wastewater Treatment	18,713,924	89,154	18,713,924	82,740
Total Expenditures	\$ 33,314,930	\$ 1,096,028	\$ 33,314,930	\$ 2,386,596
Excess (deficiency) of revenues over expenditures	\$ (9,196,230)	\$ (1,015,223)	\$ (9,197,915)	\$ (2,268,496)
Other Fin Sources (Uses):				
Transfers In- Capital Improvement Fund	\$ 1,852,085	\$ -	\$ 1,852,085	\$ -
Transfers In- MA Wtr Util Fund - 1 Penny Sales Tax	2,829,807	2,148,803	2,944,621	3,003,514
Transfers Out- MA Wtr Util Fund	-	-	-	(800,000)
Total Other Fin Sources (Uses)	\$ 4,681,892	\$ 2,148,803	\$ 4,796,706	\$ 2,203,514
Net Change in Fund Balance	\$ (4,514,338)	\$ 1,133,580	\$ (4,401,209)	\$ (64,982)
Beginning Fund Balance	\$ 4,610,793	\$ 4,610,793	\$ 4,610,793	\$ 209,584
Ending Fund Balance	\$ 96,455	\$ 5,744,373	\$ 209,584	\$ 144,602
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -
Reserved for Improvements	96,455	5,744,373	209,584	144,602
Total Ending Fund Balance	\$ 96,455	\$ 5,744,373	\$ 209,584	\$ 144,602

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2014 BUDGET REQUESTED
REVENUE SOURCES (USES):						
Intergovernmental	\$ 600,896	\$ 600,896	\$ -	\$ -	\$ 600,896	\$ -
Bond Proceeds -2012 Utility Revenue Bonds	24,000,000	-	24,000,000	-	-	-
Water/ Sewer Taps	3,504,379	3,389,379	115,000	78,725	3,468,104	115,000
Interest Earned	2,385,395	2,381,695	3,700	2,080	2,383,775	3,700
Other Revenues	257,594	257,594	-	-	257,594	-
Transfers from Other Funds	58,776,807	54,094,915	4,681,892	2,148,803	56,243,718	3,003,514
Transfers to Other Funds	(17,719,834)	(17,719,834)	-	-	(17,719,834)	(800,000)
TOTAL	\$ 71,805,237	\$ 43,004,645	\$ 28,800,592	\$ 2,229,608	\$ 45,234,253	\$ 2,322,214
Expenditures:						
Projects prior to FY2009	\$ 26,611,835	\$ 26,611,835	\$ -	\$ -	\$ 26,611,835	\$ -
San Swr Lift Station Rehab	652,865	499,254	153,611	12,444	511,698	-
N Wtr Sys Press Zone Study	55,440	55,255	185	-	55,255	-
SRWCS Rep Pump P201	35,000	30,554	4,446	-	30,554	-
Water Pump Stations Rehabilitation	223,960	173,960	50,000	840	174,800	-
Sewer Basin Mapping	10,470	6,050	4,420	-	6,050	-
RWD#2 Improvements & Booster Pump	31,474	31,474	-	-	31,474	-
2" Water Line Replacements	839,370	697,350	142,020	68,865	766,215	120,000
Wekiwa Rd Wtr & Swr Relocations	431,761	430,963	798	-	430,963	-
WWTP Expansion- Phase I Engineering	216,688	60,444	156,244	56,244	116,688	-
WTP Systems Control	108,086	108,086	-	-	108,086	-
41st 12" WL- 225th to Coyote Trail Tank	733,080	733,080	-	-	733,080	-
Water Distribution Flow Meters (8 units)	142,304	12,304	130,000	-	12,304	-
Shell Lake Dam Improvements	353,770	233,771	119,999	26,784	260,555	60,000
Angus Valley Sewer Rehab	1,349,773	1,346,273	3,500	-	1,346,273	-
Hwy. 97 12" WL	518,776	87,845	430,931	-	87,845	525,000
Chlorine Residual Improvements	142,301	141,520	781	-	141,520	-

(continued on facing page)

BUDGET DETAIL- CAPITAL PROJECTS

CAPITAL IMPROVEMENT WATER AND WASTEWATER FUND

	BUDGET	ACTUAL	BUDGET	ACTUAL		FY2014 BUDGET REQUESTED
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	
WTP Filter Controls Improvements	99,907	99,907	-	-	99,907	-
WTP Effluent Valve Improvements	64,847	64,847	-	-	64,847	-
WTP Generator (fixed, 650kw recon)	162,275	101,554	60,721	44,489	146,043	-
WTP Chlorine Feed System Improvmts	45,455	45,245	210	-	45,245	-
WTP Chemical Feed Control Syst Impr	72,501	72,501	-	-	72,501	-
WWTP FEB Liner Rehab	14,436	14,436	-	-	14,436	-
Sanitary Sewer Line Replacements	1,596,372	984,552	611,820	129,373	1,113,925	-
WTP Influent Valve Rehab	175,081	125,081	50,000	-	125,081	300,000
Blending Vault Improv (chem feed & poly)	103,911	6,011	97,900	-	6,011	-
WTP Chlorine Crane	20,000	-	20,000	-	-	-
WWTP Disinfection Syst Impr	52,970	52,970	-	-	52,970	-
Shell Lake Dam Rehab Study	25,000	-	25,000	-	-	-
Lift Station Improvements- Consent Order	310,823	146,085	164,738	107,259	253,344	-
SRWCS Tank Rehab (est \$150k constr)	305,000	-	305,000	26,465	26,465	-
WTP Chlorine Containment (design only)	50,000	-	50,000	-	-	-
RWD # 1 System Improvements	231,487	138,487	93,000	96,822	235,309	2,946
Lagoon Rehab	20,000	-	20,000	-	-	-
WTP Ferric Tank Improvements	50,000	-	50,000	-	-	-
WTP North HSPS Valve Improvements	25,000	13,098	11,902	2,507	15,605	-
WWTP Digester Sludge Valve Impr	28,734	28,734	-	-	28,734	-
WWTP Electrical Panel Upgrade	27,252	27,252	-	-	27,252	-
Hwy97 Sewer Interceptor Rehab	25,101	25,101	-	-	25,101	-
Sewer Lift Station Generator Improvements	50,000	-	50,000	-	-	-
Main Street Sewer Rehab	91,642	91,642	-	-	91,642	-
Pratt 1 SS Basin Rehab	253,074	253,074	-	-	253,074	-
WTP HS Pump # 6 Refurb	29,562	29,562	-	-	29,562	-
WTP HS Pump # 7 Refurb	22,983	22,983	-	-	22,983	-
AMR Equipment for New Water Taps	50,000	-	50,000	-	-	-
Meters for New Water Taps	80,000	2,300	77,700	24,325	26,625	-
WTP Improvements	93,310	34,770	58,540	-	34,770	-
WWTP Improvements	89,618	31,937	57,681	32,910	64,847	32,740
Meter Vault Improvements	100,000	-	100,000	-	-	-
Rolling Oaks SS Lift Station Improvements	410,007	1,260	408,747	234,615	235,875	-
10th St 8" WL Lk Dr Ls Pk	91,694	53,089	38,605	-	53,089	-
41st & 162nd 12" WL	1,051,879	1,051,879	-	-	1,051,879	-
Emergency Repairs	200,000	-	200,000	-	-	-
10th St Sewer Relocation (Hickory)	200,000	-	200,000	2,140	2,140	50,000
SCADA Upgrades (Water & Wastewater)	175,000	-	175,000	-	-	-
Meter Change Out Program	149,291	149,291	-	-	149,291	-
Water Distribution	1,482,658	1,257,923	224,735	22,420	1,280,343	-
Wastewater Collection	411,233	371,233	40,000	6,000	377,233	10,000
Fire Hydrant Replacement	331,682	281,727	49,955	9,664	291,391	75,000
Wtr Tanks Inspec/Rehab	1,225,408	784,784	440,624	44,097	828,881	400,000
Shell Lake Raw WL Rehab	583,259	583,259	-	-	583,259	-
Spring Lake Campus (Rev Bond)	6,750,385	-	6,750,385	-	-	-
41st Street Water Tower (Rev Bond)	3,000,000	-	3,000,000	-	-	-
WWTP Improvements (Rev Bond)	18,499,999	-	18,499,999	-	-	-
73rd W Ave Water Line (new)	-	-	-	-	-	500,000
SRWCS One-Way Tank	-	-	-	-	-	50,000
WWTP Mechanical System Upgrades	-	-	-	-	-	50,000
Windycrest 6" WL Improvements	-	-	-	-	-	120,000
Cap Project Indirect Cost- Water	206,577	70,844	135,733	99,831	170,675	45,455
Cap Project Indirect Cost- Wastewater	81,509	81,509	-	47,934	129,443	45,455
Total Expenditures	\$ 71,673,875	\$ 38,358,945	\$ 33,314,930	\$ 1,096,028	\$ 39,454,973	\$ 2,386,596

CITY OF SAND SPRINGS
AIRPORT CONSTRUCTION FUND
FY 2014 PROPOSED BUDGET

	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 3,412,681	\$ 1,616,896	\$ 3,412,681	\$ -
Interest Earned	200	202	250	200
Total Revenues	\$ 3,412,881	\$ 1,617,098	\$ 3,412,931	\$ 200
Expenditures:				
Airport Improvements	\$ 3,635,259	\$ 1,808,630	\$ 3,635,259	\$ 29,404
Total Expenditures	\$ 3,635,259	\$ 1,808,630	\$ 3,635,259	\$ 29,404
Excess (deficiency) of revenues over expenditures	\$ (222,378)	\$ (191,532)	\$ (222,328)	\$ (29,204)
Other Fin Sources (Uses):				
Transfers In- MA Wtr Utility Fund	\$ 155,000	\$ 108,500	\$ 155,000	\$ -
Total Other Fin Sources (Uses)	\$ 155,000	\$ 108,500	\$ 155,000	\$ -
Net Change in Fund Balance	\$ (67,378)	\$ (83,032)	\$ (67,328)	\$ (29,204)
Beginning Fund Balance	\$ 150,361	\$ 150,361	\$ 150,361	\$ 83,033
Ending Fund Balance	\$ 82,983	\$ 67,329	\$ 83,033	\$ 53,829
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -
Reserved for Improvements	\$ 82,983	\$ 67,329	\$ 83,033	\$ 53,829
Total Ending Fund Balance	\$ 82,983	\$ 67,329	\$ 83,033	\$ 53,829

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2014 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Intergovernmental	\$ 9,621,424	\$ 6,208,743	\$ 3,412,681	\$ 1,616,896	\$ 7,825,639	\$ -
Interest Earned	99,457	99,257	200	202	99,459	200
Other Revenue	5,312	5,312	-	-	5,312	-
Transfers from Other Funds	2,631,384	2,476,384	155,000	108,500	2,584,884	-
Transfers to Other Funds	(104,000)	(104,000)	-	-	(104,000)	-
TOTAL	\$ 12,253,577	\$ 8,685,696	\$ 3,567,881	\$ 1,725,598	\$ 10,411,294	\$ 200
PROJECTS:						
Project prior to FY2008	\$ 6,755,618	\$ 6,755,618	\$ -	\$ -	\$ 6,755,618	\$ -
Reconstr Taxiway Lighting- FAA	598,655	598,655	-	-	598,655	-
Update DBE Plan-FAA	5,999	5,999	-	-	5,999	-
Nested T-Hangars	36,469	36,469	-	-	36,469	-
Northwest Apron Fire Suppr	625,351	625,351	-	-	625,351	-
Access Gate Improvements	12,698	12,698	-	-	12,698	-
Fuel Dispensing Upgrade	36,313	36,313	-	-	36,313	-
RW35 Approach Impr (95/2.5/2.5)	261,845	261,845	-	-	261,845	-
RW35 VNAV/GPS Proc (90/10)	-	-	-	-	-	-
Restripe RW & East Taxiway	5,827	5,827	-	-	5,827	-
NW Apron Drainage Impr (95/5)	-	-	-	-	-	-
Terminal Bldg Remodel (50/50)	75,787	48,691	27,096	-	48,691	12,904
Rehab Txwys- Design	131,297	131,297	-	-	131,297	-
Rehab Txwys- Utility Relocations	-	-	-	-	-	-
Rehab Txwys- Construction	3,610,883	4,720	3,606,163	1,808,630	1,813,350	-
Signage Improvements	2,000	-	2,000	-	-	-
Outdoor Improvements	-	-	-	-	-	16,500
TOTAL	\$ 12,158,742	\$ 8,523,483	\$ 3,635,259	\$ 1,808,630	\$ 10,332,113	\$ 29,404

CITY OF SAND SPRINGS
GENERAL OBLIGATION BOND 2002 FUND
FY 2014 PROPOSED BUDGET

	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 500	\$ 46	\$ 60	\$ -
Total Revenues	\$ 500	\$ 46	\$ 60	\$ -
Expenditures:				
Public Safety	\$ 89	\$ -	\$ 89	\$ -
Public Works	217,895	11,147	11,147	-
Culture & Recreation	11	-	11	-
Total Expenditures	\$ 217,995	\$ 11,147	\$ 11,247	\$ -
Excess (deficiency) of revenues over expenditures	\$ (217,495)	\$ (11,101)	\$ (11,187)	\$ -
Other Financing Sources/ Uses:				
Transfers Out-Street Imp Fund	\$ -	\$ -	\$ -	\$ (227,698)
Total Other Fin Sources/ Uses	\$ -	\$ -	\$ -	\$ (227,698)
Net Change in Fund Balance	\$ (217,495)	\$ (11,101)	\$ (11,187)	\$ (227,698)
Beginning Fund Balance	\$ 238,885	\$ 238,885	\$ 238,885	\$ 227,698
Ending Fund Balance	\$ 21,390	\$ 227,784	\$ 227,698	\$ -
Designated Public Safety # 1	\$ -	\$ 688	\$ -	\$ -
Designated Streets & Drain # 2	-	221,768	-	-
Designated Cult & Rec # 3	-	11	-	-
Reserved for Improvements	21,390	5,317	227,698	-
Total Ending Fund Balance	\$ 21,390	\$ 227,784	\$ 227,698	\$ -

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2014 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Bond Proceeds	\$ 6,190,000	\$ 6,190,000	\$ -	\$ -	\$ 6,190,000	\$ -
Intergovernmental	1,747,888	1,747,888	-	-	1,747,888	-
Transfers from Other Funds	265,000	265,000	-	-	265,000	-
Contributions	39,300	39,300	-	-	39,300	-
Interest Earned	436,636	436,136	500	46	436,182	-
Transfers to Other Funds	(293,926)	(293,926)	-	-	(65,788)	-
TOTAL	\$ 8,384,898	\$ 8,384,398	\$ 500	\$ 46	\$ 8,612,582	\$ -
PROJECTS:						
Finance						
Legal & Administration	\$ 151,258	\$ 151,258	\$ -	\$ -	\$ 151,258	\$ -
Public Safety						
Early Warning Sirens	320,001	320,001	-	-	320,001	-
Radios & Data Systems	620,997	620,997	-	-	620,997	-
First Responder Vehicle	272,314	272,314	-	-	272,314	-
Fire Engine Pumping App	301,285	301,285	-	-	301,285	-
Flood Mitigation	2,252,448	2,252,448	-	-	2,252,448	-
Fire Rescue Equipment	26,399	26,310	89	-	26,310	-
Public Works						
Street Resurfacing	737,509	737,509	-	-	737,509	-
Master Drainage Plan	300,000	300,000	-	-	300,000	-
Street Reconstruction	1,141,809	923,914	217,895	11,147	935,061	-
Cap Project Indirect Cost	-	-	-	-	-	-
Culture & Recreation						
City-wide Park Improvements	911,593	911,582	11	-	911,582	-
Park Land Acquisition	301,200	301,200	-	-	301,200	-
G.C. Irrigation Supply Line	411,037	411,037	-	-	411,037	-
Museum Improvements	482,799	482,799	-	-	482,799	-
Page Park Tennis Courts	121,833	121,833	-	-	121,833	-
TOTAL	\$ 8,352,482	\$ 8,134,487	\$ 217,995	\$ 11,147	\$ 8,145,634	\$ -

CITY OF SAND SPRINGS
 GENERAL OBLIGATION BOND 2006 FUND
 FY 2014 PROPOSED BUDGET

	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 2,200	\$ 97	\$ 140	\$ 100
Total Revenues	\$ 2,200	\$ 97	\$ 140	\$ 100
Expenditures:				
Public Safety	\$ 180,000	\$ -	\$ 180,000	\$ -
Public Works	-	-	-	-
Parks & Recreation	177,023	1,698	177,023	-
Total Expenditures	\$ 357,023	\$ 1,698	\$ 357,023	\$ -
Excess (deficiency) of revenues over expenditures	\$ (354,823)	\$ (1,601)	\$ (356,883)	\$ 100
Other Financing Sources/ Uses:				
Transfers In- General Fund	\$ 68,108	\$ -	\$ 68,108	\$ -
Transfers Out- '02 GO Bond Fund	-	-	-	\$ -
Transfers Out- Street Impr Fund	(35,000)	(23,333)	(35,000)	-
Total Other Fin Sources/ Uses	\$ 33,108	\$ (23,333)	\$ 33,108	\$ -
Net Change in Fund Balance	\$ (321,715)	\$ (24,934)	\$ (323,775)	\$ 100
Beginning Fund Balance	\$ 358,125	\$ 358,125	\$ 358,125	\$ 34,350
Ending Fund Balance	\$ 36,410	\$ 333,191	\$ 34,350	\$ 34,450
Designated Public Safety # 1	\$ -	\$ 180,000	\$ -	\$ -
Designated Streets & Drain # 2	-	-	-	-
Designated Comm Cntr Prop # 5	-	107,015	-	-
Reserved Arbitrage Rebate Liab	34,233	34,233	34,233	34,233
Reserved for Improvements	2,177	11,943	117	217
Total Ending Fund Balance	\$ 36,410	\$ 333,191	\$ 34,350	\$ 34,450

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2014 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Bond Proceeds	\$ 6,360,000	\$ 6,360,000	\$ -	\$ -	\$ 6,360,000	\$ -
Transfers from Other Funds	697,034	628,926	68,108	-	628,926	-
Interest Earned	648,379	646,179	2,200	97	646,276	100
Transfers to Other Funds	(295,000)	(260,000)	(35,000)	(23,333)	(283,333)	-
TOTAL	\$ 7,410,413	\$ 7,375,105	\$ 35,308	\$ (23,236)	\$ 7,351,869	\$ 100
PROJECTS:						
Finance						
Legal & Administration	\$ 92,578	\$ 92,578	\$ -	\$ -	\$ 92,578	\$ -
Public Safety						
Fire Station Land Acquisition	180,000	-	180,000	-	-	-
Quick Response Pumper Trucks	70,000	70,000	-	-	70,000	-
Public Works						
Street Overlays- Phase II	1,397,748	1,397,748	-	-	1,397,748	-
Main St/ Broadway St Improvmt	420,845	420,845	-	-	420,845	-
Street Vehicles & Equipment	346,632	346,632	-	-	346,632	-
Cap Proj Indirect Cost Alloc	-	-	-	-	-	-
Parks & Recreation						
Community Center	4,718,130	4,541,107	177,023	1,698	4,543,008	-
TOTAL	\$ 7,225,933	\$ 6,868,910	\$ 357,023	\$ 1,698	\$ 6,870,811	\$ -

CITY OF SAND SPRINGS
 STORMWATER CAPITAL IMPROVEMENT FUND
 FY 2014 PROPOSED BUDGET

	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 2,200	\$ 1,077	\$ 1,500	\$ 1,500
Total Revenues	\$ 2,200	\$ 1,077	\$ 1,500	\$ 1,500
Expenditures:				
Stormwater	\$ 2,485,050	\$ 19,393	\$ 2,485,021	\$ 808,705
Total Expenditures	\$ 2,485,050	\$ 19,393	\$ 2,485,021	\$ 808,705
Excess (deficiency) of revenues over expenditures	\$ (2,482,850)	\$ (18,316)	\$ (2,483,521)	\$ (807,205)
Other Financing Sources/ Uses:				
Transfers In- MA Stormwater Util	\$ 650,000	\$ 433,333	\$ 650,000	\$ 825,000
Total Other Fin Sources/ Uses	\$ 650,000	\$ 433,333	\$ 650,000	\$ 825,000
Net Change in Fund Balance	\$ (1,832,850)	\$ 415,017	\$ (1,833,521)	\$ 17,795
Beginning Fund Balance	\$ 1,841,863	\$ 1,841,863	\$ 1,841,863	\$ 8,342
Ending Fund Balance	\$ 9,013	\$ 2,256,880	\$ 8,342	\$ 26,137
Reserved for Improvements	\$ 9,013	\$ 2,256,880	\$ 8,342	\$ 26,137
Total Ending Fund Balance	\$ 9,013	\$ 2,256,880	\$ 8,342	\$ 26,137

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2014 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 70,728	\$ 68,528	\$ 2,200	\$ 1,077	\$ 69,605	\$ 2,200
Transfers from Other Funds	2,853,000	2,203,000	650,000	433,333	2,636,333	825,000
TOTAL	\$ 2,923,728	\$ 2,271,528	\$ 652,200	\$ 434,410	\$ 2,705,938	\$ 827,200
PROJECTS:						
Master Drainage Plan Phasell	\$ 300,778	\$ 300,778	\$ -	\$ -	\$ 300,778	\$ -
Misc. Drainage Improvements	39,297	14,298	24,999	-	14,298	-
Automated Rain Gauge STAR	1,530	1,530	-	-	1,530	-
Automated Stream Gauge	13,130	13,130	-	-	13,130	-
10th St Culvert Replacement	21,855	21,855	-	-	21,855	-
Ray Brown Park Det Improv	340,490	340,490	-	-	340,490	-
Stormwater Utility Map Updates	5,000	5,000	-	-	5,000	-
Main St Drainage Impr (\$2.9m)	2,425,000	-	2,425,000	-	-	-
Pecan-Woodland Drainage	19,500	19,500	-	-	19,500	-
Flood Mapping Updates (CRS)	5,178	5,178	-	-	5,178	-
Parkway Crossing 48" SSOR	23,710	23,710	-	-	23,710	-
Impervious Surface Map Updates	-	-	-	-	-	7,000
Meadow Valley Flood Acquisitions	-	-	-	-	-	100,000
Pecan-Woodland East Diversion (\$1.	-	-	-	-	-	675,000
Indirect Costs	35,051	-	35,051	19,393	19,393	26,705
TOTAL	\$ 3,230,519	\$ 745,469	\$ 2,485,050	\$ 19,393	\$ 764,862	\$ 808,705

**CITY OF SAND SPRINGS
GOLF COURSE CAPITAL IMPROVEMENT FUND
FY 2014 PROPOSED BUDGET**

	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 60	\$ 5	\$ 50	\$ -
Total Revenues	\$ 60	\$ 5	\$ 50	\$ -
Expenditures:				
Golf Course Improvements	\$ 21,220	\$ -	\$ 21,220	\$ -
Total Expenditures	\$ 21,220	\$ -	\$ 21,220	\$ -
Excess (deficiency) of revenues over expenditures	\$ (21,160)	\$ 5	\$ (21,170)	\$ -
Other Financing Sources/ Uses:				
Transfers In- MA Golf Course Fund	\$ 20,000	\$ 13,912	\$ 20,000	\$ -
Total Other Fin Sources/ Uses	\$ 20,000	\$ 13,912	\$ 20,000	\$ -
Net Change in Fund Balance	\$ (1,160)	\$ 13,917	\$ (1,170)	\$ -
Beginning Fund Balance	\$ 1,253	\$ 1,253	\$ 1,253	\$ 83
Ending Fund Balance	\$ 93	\$ 15,170	\$ 83	\$ 83
Total Ending Fund Balance	\$ 93	\$ 15,170	\$ 83	\$ 83

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2014 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Interest Earned	\$ 82	\$ 22	\$ 60	\$ 5	\$ 27	\$ -
Transfers from Other Funds	62,184	42,184	20,000	13,912	56,096	-
TOTAL	\$ 62,266	\$ 42,206	\$ 20,060	\$ 13,917	\$ 56,123	\$ -
PROJECTS:						
Golf Course Improvements	\$ 22,220	\$ 1,000	\$ 21,220	\$ -	\$ 1,000	\$ -
TOTAL	\$ 22,220	\$ 1,000	\$ 21,220	\$ -	\$ 1,000	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
DWSRF- AMR PROGRAM FUND
FY 2014 PROPOSED BUDGET**

	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ -	\$ 34	\$ 50	\$ -
Contributed Cap Revenues	-	-	-	-
Other	-	-	-	-
Total Revenues	\$ -	\$ 34	\$ 50	\$ -
Expenses:				
Wastewater	\$ 1,466,224	\$ 1,663	\$ 1,466,224	\$ -
Total Expenses	\$ 1,466,224	\$ 1,663	\$ 1,466,224	\$ -
Net Income(Loss) Before Transfers	\$ (1,466,224)	\$ (1,629)	\$ (1,466,174)	\$ -
Other Fin Sources/ Uses:				
Transfers In- MA W Util Fund	\$ -	\$ -	\$ -	\$ -
Contributed Cap Revenue	-	-	1,742,059	-
Total Other Fin Sources/ Uses	\$ -	\$ -	\$ 1,742,059	\$ -
Change in Net Assets	\$ (1,466,224)	\$ (1,629)	\$ 275,885	\$ -
Beginning Net Assets	\$ (275,885)	\$ (275,885)	\$ (275,885)	\$ -
Ending Net Assets	\$ (1,742,109)	\$ (277,514)	\$ -	\$ -
Reserved for Improvements	\$ (1,742,109)	\$ (277,514)	\$ -	\$ -
Total Ending Net Assets	\$ (1,742,109)	\$ (277,514)	\$ -	\$ -

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2014 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ -	\$ -	\$ -	\$ 34	\$ 34	\$ -
Contributed Cap Revenue	491,086	491,086	-	-	491,086	-
Transfers from Other Funds	3,693,526	3,693,526	-	-	3,693,526	-
Transfers to Other Funds	(516,330)	(516,330)	-	-	(516,330)	-
TOTAL	\$ 3,668,282	\$ 3,668,282	\$ -	\$ 34	\$ 3,668,316	\$ -
PROJECTS:						
AMR Constr- Contract	\$ 4,107,243	\$ 3,966,584	\$ 685,213	\$ -	\$ 3,966,584	\$ -
AMR Constr- Force Acct	670,599	253,985	416,614	1,663	255,648	-
AMR Constr- Addtl Meters	-	-	-	-	-	-
AMR Flow Meters	100,000	-	100,000	-	-	-
AMR Rate Study	50,000	-	50,000	-	-	-
AMR Bond Counsel Fee	58,300	58,300	-	-	58,300	-
AMR Local Counsel Fee	28,150	28,150	-	-	28,150	-
AMR Financial Advisor Fee	58,300	58,300	-	-	58,300	-
AMR Trustee Accept Fee	500	500	-	-	500	-
AMR Contingency 5%	214,397	-	214,397	-	-	-
TOTAL	\$ 5,287,489	\$ 4,365,819	\$ 1,466,224	\$ 1,663	\$ 4,367,482	\$ -

BUDGET DETAIL- CAPITAL PROJECTS MUNICIPAL AUTHORITY WATER METER REPLACEMENT FUND

CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
WATER METER REPLACEMENT FUND
FY 2014 PROPOSED BUDGET

	FY2013 BUDGET (as amended)	FY2013 ACTUAL 03/31/2013	FY2013 PROJECTED 06/30/2013	FY2014 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Water	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
Total Expenses	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
Net Income(Loss) Before Transfers	\$ (200,000)	\$ -	\$ (200,000)	\$ (200,000)
Other Fin Sources/ Uses:				
Transfers In- MA Water Util Fund	\$ 200,000	\$ 111,111	\$ 200,000	\$ 200,000
Total Other Fin Sources/ Uses	\$ 200,000	\$ 111,111	\$ 200,000	\$ 200,000
Change in Net Assets	\$ -	\$ 111,111	\$ -	\$ -
Beginning Net Assets	\$ -	\$ -	\$ -	\$ -
Ending Net Assets	\$ -	\$ 111,111	\$ -	\$ -
Reserved for Improvements	\$ -	\$ 111,111	\$ -	\$ -
Total Ending Net Assets	\$ -	\$ 111,111	\$ -	\$ -

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2014 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributed Cap Revenue	-	-	-	-	-	-
Transfers from Other Funds	200,000	-	200,000	111,111	111,111	200,000
TOTAL	\$ 200,000	\$ -	\$ 200,000	\$ 111,111	\$ 111,111	\$ 200,000
PROJECTS:						
Water Meter Replacements	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
TOTAL	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000