

WORKING
TOGETHER



CITY OF SAND SPRINGS OKLAHOMA

Budget Report

FISCAL YEAR 2024

City of Sand Springs, Oklahoma
Sand Springs Municipal Authority

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City of Sand Springs Fiscal Year 2024

ADOPTED BUDGET

James Spoon - Mayor

Beau Wilson - Vice-Mayor

Nancy Riley - Council Member

Brian Jackson - Council Member

Matt Barnett - Council Member

Mike Burdge - Council Member

Cody Worrell - Council Member

Michael Carter - City Manager

Kelly Lamberson - Finance Director

Arlena Barnes - Budget Officer

Section One

INTRODUCTION

Budget Message
Budgetary Guidelines
Fund Descriptions



CITY OF SAND SPRINGS

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

May 22, 2023

Dear City Councilors and Citizens of Sand Springs:

On behalf of the budget preparation team, which includes the City Council Finance Committee, the City's Finance Department and the administrators of the City's departments and divisions, I am pleased to present the 2024 fiscal year (FY-24) balanced budget for the City of Sand Springs and Sand Springs Municipal Authority for your consideration and adoption.

Sand Springs' budget is largely dependent upon current economic conditions and sales tax. The current economy remains fairly stable, and fiscal year 23 taxable sales are projected to go up by 2.5% over prior year and another 2% in FY24. As we continue to invest in new economic development projects and see new businesses open, such as in the River West and Sheffield Crossing developments, we expect revenues to increase accordingly.

The FY-24 budgeted operating expenditures reflect a 3.8% increase over prior year budget. Materials & Supplies are down 1.5% while Other Charges & Services are up 0.8%. Personnel Services are up 4.5% from prior year due to continuation of the annual 2% step increases for all city employees and an additional cost of living increase equal to 2% for Police and Fire Union employees on July 1. In addition, health insurance remains flat for FY23 and the City added a new city-paid short-term capital benefit for employees. Workers compensation and other insurance premiums were increased by 5%. The budget also allows for short-term capital spending in the upcoming year.

The FY-23 budget allows for the purchase of new police pursuit vehicles, fire vehicle replacement, cameras and technology, and fire-wildland gear replacement using dedicated public safety sales tax revenues; PC and printer replacements for Information Services; one (1) replacement vehicle for Facilities Management; one (1) lift loader, two (2) truck replacements for the Street department, and dumpsters and one (1) utility vehicle for the Parks department. This budget also designated funds for the purchase of a skid steer loader for Water, and a truck and tools for Utility Projects & Construction. Wastewater was allocated funds for the purchase of a backhoe, excavator attachments, truck, and utility van. Solid Waste was allocated funds for a new Crane Carrier refuse truck. Funds were also allocated for the purchase of a backhoe, greens mower, and fairway mower for the Golf Course Maintenance department.

Public improvements budgeted for FY-24 include stormwater drainage improvements, water tank and booster pump station rehabs or upgrades, various water and sewer line

rehab or replacements, street overlays and rehabs, and improvements at the wastewater treatment plant and airport. Work continues at the 65 acre residential development and the Berryhill sewer line project. Staff is currently building a long-term CIP (capital improvement plan) to use as a planning tool to track the progress and funding needs for current and future city projects.

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

Respectfully submitted,



Michael Carter
City Manager

CITY OF SAND SPRINGS, OKLAHOMA BUDGETARY GUIDELINES

Budget Process

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

Budget Law

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

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

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

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

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.

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 Obligation Bond 2014 Fund** – budgets and accounts for 2014 GO Bond proceeds for capital improvements for parks, cultural and recreation facilities.
- **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.
- **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.
- **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.
- **Stormwater Capital Improvement Fund** – budgets and accounts for transfers from the Municipal Authority stormwater revenues for capital improvements for stormwater drainage.
- **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.
- **Tax Incremental District Fund** – budgets and accounts for tax increment financing revenues initially collected by the General Fund and related economic development expenditures.
- **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.
- **Vision 2025 Fund** – budgets and accounts for surplus Vision 2025 sales tax revenues and private donations to be used for parks improvements and other capital improvements.
- **Public Safety Capital Improvement Fund** – budgets and accounts for Public Safety improvements funded by the related .45 penny sales tax approved by citizens in 2015. These funds may also be expended for retirement of debt as provided in the ordinance.

Capital Project Funds *(continued)*

- **Economic Dev Capital Improvement Fund** – budgets and accounts for Economic Development projects funded by the related .10 penny sales tax approved by citizens in 2015. These funds may also be expended for retirement of debt as provided in the ordinance.
- **Parks and Recreational Fund** – budgets and accounts for revenues from housing developers for park improvements.
- **Community Development Block Grant - EDIF Fund** - budgets and accounts for federal block grants for purposes of community development.
- **General Obligation Bond 2018 Economic Development Fund** – This fund budgets and accounts for 2018 GO Bond proceeds for economic development improvements as approved by voters in 2017.
- **General Obligation Bond 2018 City Projects Fund** – This fund budgets and accounts for 2018 GO Bond proceeds approved by voters in 2017 for capital improvements for cultural and recreational facilities, citywide beautification projects, as well as equipment and computer related replacements.
- **Development Capital Improvement Fund** – This fund budgets and accounts for Development projects as they relate to purchase and infrastructure placement of land for future development by the City.
- **General Obligation Bond 2022 City Projects Fund** – This fund budgets and accounts for 2022 GO Bond proceeds approved by voters in 2021 for capital improvements for street overlays/ repairs, storm sirens and animal welfare, and cultural and recreational facilities.
- **General Obligation Bond 2022 Community Dev Fund** – This fund budgets and accounts for 2022 GO Bond proceeds approved by voters in 2021 for community development improvements.
- **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.
- **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.

PROPRIETARY FUNDS

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

Enterprise Funds

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

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

Section Two

BUDGET OVERVIEW

Budget Summary
Scheduled Positions

**City of Sand Springs
FY-24 Proposed Budget
Budget Summary**

Budget Process

The budget process for FY-24 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-24 budget reflects an increase in overall revenues, continuing the trend from FY-23.

The expenditure budget process for FY-24 began with the current FY-23 spending budget. The one-time items built into the FY-23 budget were removed and increases in certain uncontrollable expenditures were calculated to produce a base FY-24 budget. Workers Comp, Liability and Property insurance premiums are budgeted to increase 5% over prior year budget. Anticipated increases in utilities of approximately 5% were built into the base FY-24 budget. Motor fuel is budgeted to increase approximately 10% from prior year budget. This year, a 2% salary increase was included for general employees and a 2% increase for Police and Fire Union employees on July 1 as well as another step on their anniversary date.

Department heads met and collectively set priorities. In addition, short-term capital needs were evaluated city-wide, with equipment purchases ranked by priority based on budget availability.

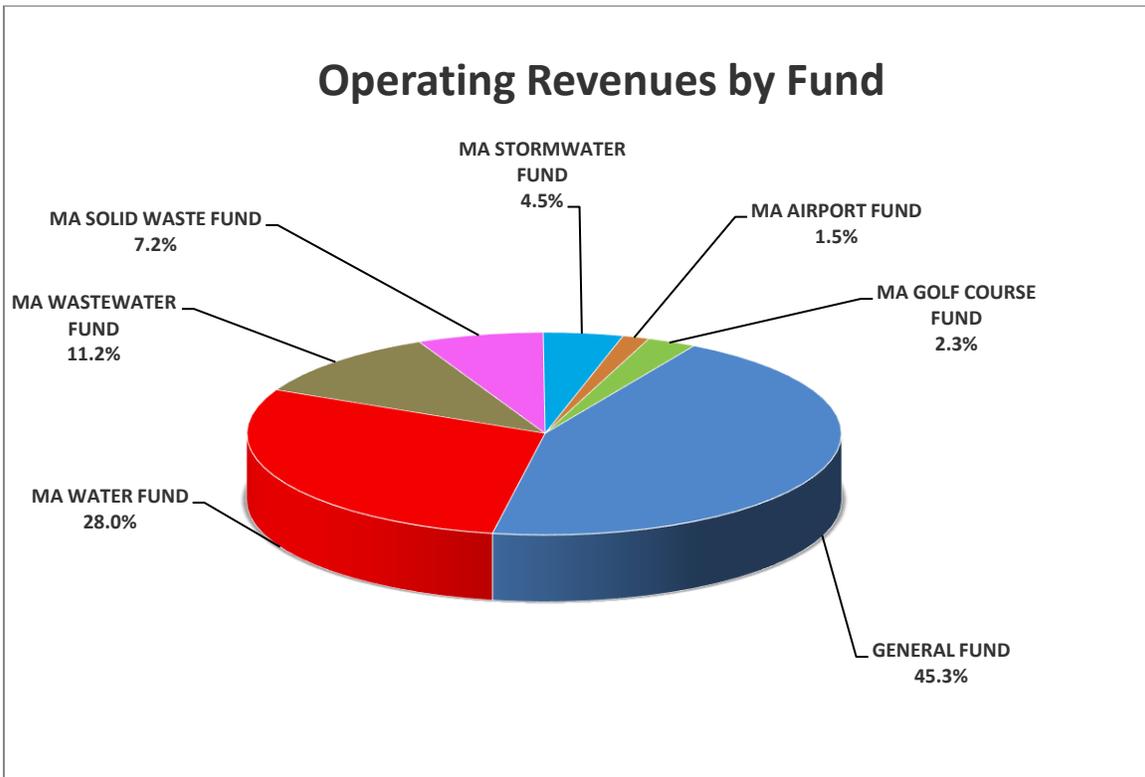
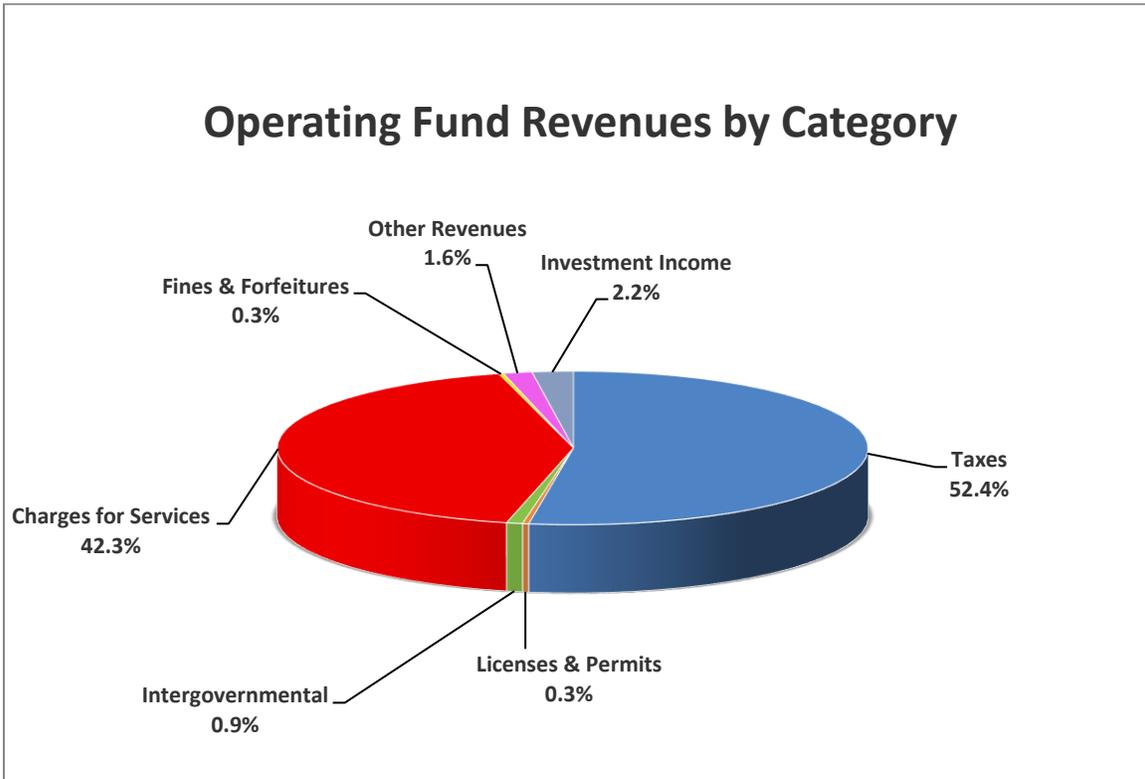
After reviewing the Department Head proposed budget requests with the Budget Committee, their proposals were presented to the Finance Committee for review in advance of request for City Council approval.

Operating Budget Overview

Revenues:

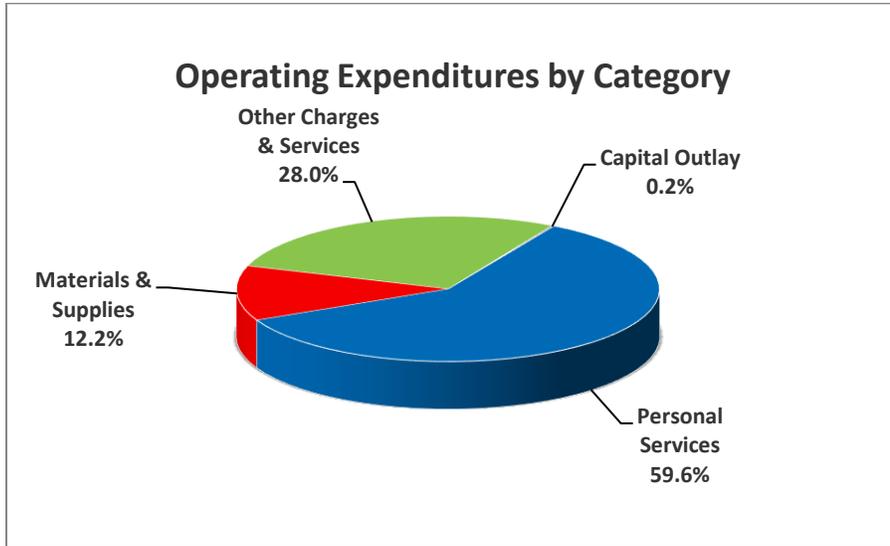
Budgeted revenues are reported in the following categories: Taxes include sales tax, use tax, hotel/motel tax, franchise tax, cigarette tax, and E-911 fees. License and Permits include various business licenses and building permits. Intergovernmental revenues include motor fuel and vehicle tax as well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

Total operating revenues are budgeted to generate \$34,316,555. The following reflects the composition of operating revenues by fund.

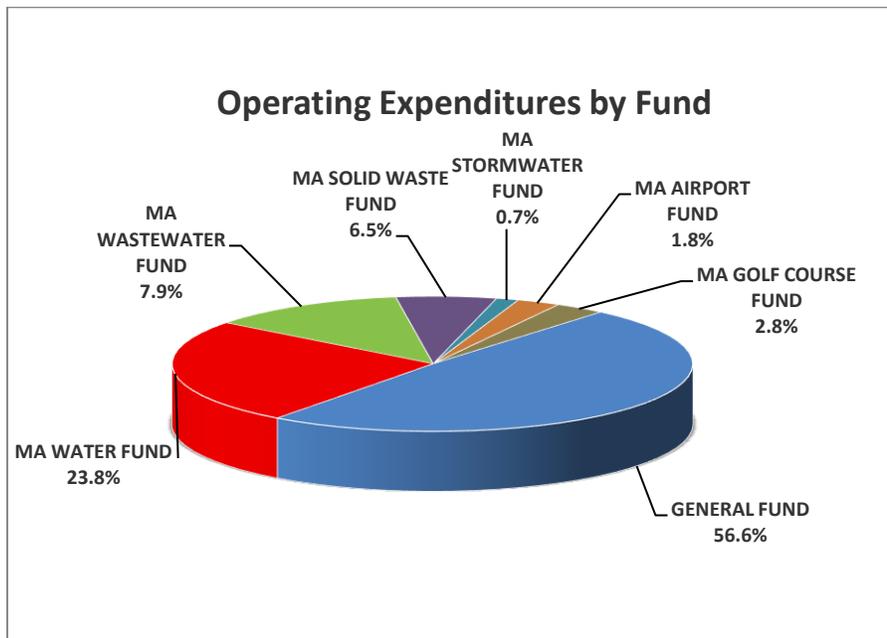


Expenditures:

The FY-24 budget is divided into four basic categories. **Personal Services** encompasses all expenditures related to employee costs; such as salaries, benefits, travel and training, uniforms, and workers compensation insurance. **Materials & Supplies** includes office supplies, motor fuel, minor tools and equipment, building maintenance, street materials, and property maintenance. **Other Charges and Services** includes general property and liability insurance premiums, contract services, computer software maintenance agreements and services, printing and advertising, and telephone and utilities. **Capital Outlay** includes items of value between \$2,500 and \$5,000 in the form of machinery and equipment, office equipment, or building improvements.

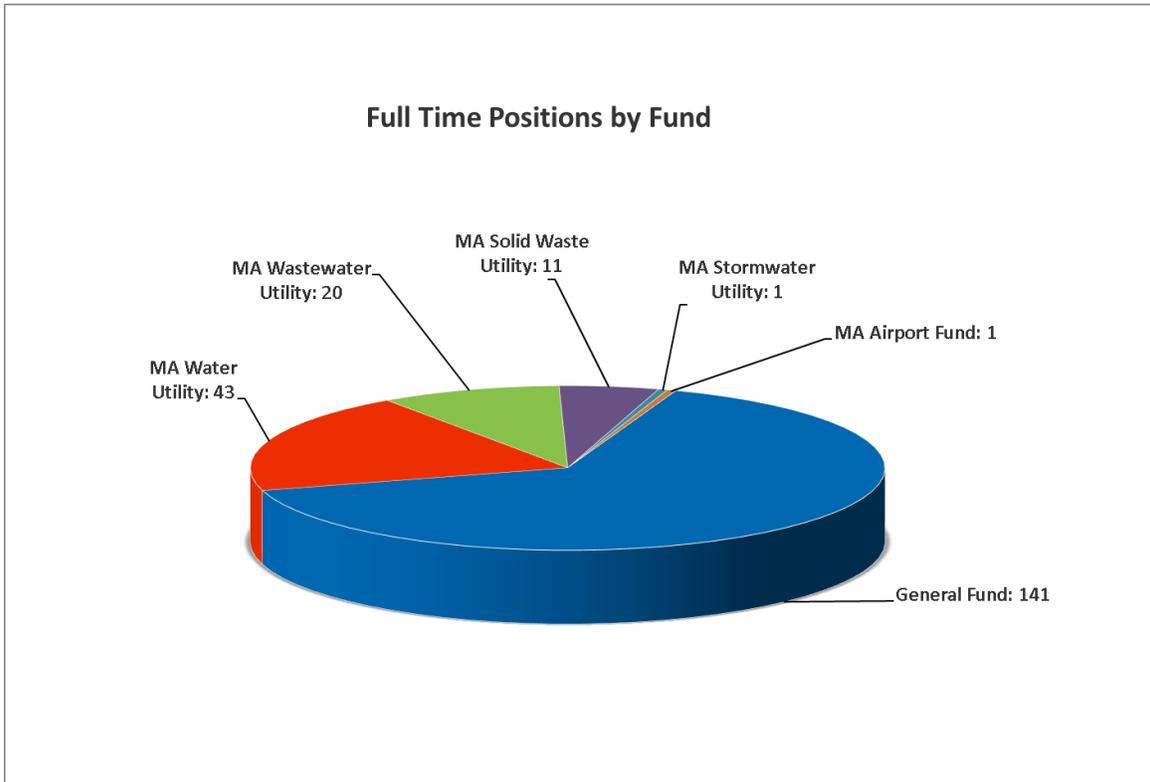


Total operating expenditures budgeted for FY-24 is \$37,393,738. The following reflects the distribution of operating expenditures by fund.



Positions:

The FY-24 budget allows for 217 full time positions. The following 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

General Fund Revenues- \$15,260,358

Gross revenues reflect a \$513,521, or 3.5%, increase from FY-23 budget. After dedicated ED incentives, net revenues in the General Fund are budgeted to increase \$513,521 or 3.5% from FY-23 budget. Sales tax collections are projected to increase 2.0% from FY-23 projections. Use tax revenues are expected to decrease from FY-23 budget by 0.3%, and up 2.0% from FY-23 projections. Franchise tax revenues reflect a \$110,000, or 12.6% increase from FY-23 budget, and a decrease of 1.0% from FY-23 projections. Reductions in budgeted grant revenues in the amount of \$168,161 from FY-23 are the result of one-time funds received in FY-23, and it is standard City policy not to budget grant revenues until they are awarded. Revenues from fines and forfeitures are anticipated to increase in FY-24 by \$300 from FY23 budget, and up \$5,000 from FY-23 projections.

General Fund Revenues				
	FY234 Budget			
	FY23 Budget	FY24 Budget	Incr/ (Decr)	% Chg
Taxes	\$ 12,462,247	\$ 13,043,758	\$ 581,511	4.7%
Licenses & Permits	158,750	159,750	1,000	0.6%
Intergovernmental	605,702	406,000	(199,702)	-33.0%
Charges for Services	1,014,638	1,016,050	1,412	0.1%
Fines & Forfeitures	120,000	120,300	300	0.3%
Other Revenues	334,500	314,500	(20,000)	-6.0%
Investment Income	51,000	200,000	149,000	292.2%
Total Revenues	\$ 14,746,837	\$ 15,260,358	\$ 513,521	3.5%
Less: Sales Tax Xfers	-	-	-	NA
Less: ED Incentives	-	-	-	NA
Less: TID Xfers	-	-	-	NA
Less: One-Time Grants	(168,161)	-	168,161	-100.0%
Net Revenues	\$ 14,578,676	\$ 15,260,358	\$ 681,682	4.7%

General Fund Expenditures- \$18,348,423

Total expenditures estimated for FY-24 reflect a \$294,558 increase from the FY-23 amended budget. The increase from FY-24 is largely a result of increase in other charges and services. The budget is broken down into the following categories:

General Fund Expenditures				
	FY23 Budget	FY24 Budget	FY234 Budget	
			Incr/ (Decr)	% Chg
Personal Services	\$ 13,420,973	\$ 13,809,228	\$ 388,255	2.9%
Materials & Supplies	1,015,487	996,746	(18,741)	-1.8%
Other Charges & Svcs	3,336,508	3,514,116	177,608	5.3%
Capital Outlay	280,897	28,333	(252,564)	-89.9%
Debt Service	-	-	-	NA
Total Expenditures	\$ 18,053,865	\$ 18,348,423	\$ 294,558	1.6%

General Fund Ending Fund Balance- \$7,431,285

The total ending fund balance reflects a decrease from FY-23 budget by \$99,366. Of this, reserves will increase by \$199,040 and unassigned fund balance will decline by \$1,195,399. Council resolution requires the City to maintain, at a minimum, a designated unrestricted fund balance (Emergency Reserve) equal to 15% of net revenues (total gross revenues plus transfers in less the tax incentive rebate payments). The budgeted FY-23 ending unassigned fund balance of \$5,226,096 does meet this requirement at 31.0% of net revenues.

Municipal Authority Utility Funds

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

Combined Operating Revenues- \$17,641,764

Budgeted operating revenues represent a \$1,281,375 or 7.8% increase from the FY-23 budget and a 3.0% increase from FY-23 projected revenues.

Municipal Authority Utility Fund Revenues				
	<u>FY23 Budget</u>	<u>FY24 Budget</u>	FY234 Budget	
			<u>Incr/ (Decr)</u>	<u>% Chg</u>
Water	\$ 8,999,156	\$ 10,046,370	\$ 1,047,214	11.6%
Wastewater	3,588,100	3,763,214	175,114	4.9%
Solid Waste	2,323,679	2,350,937	27,258	1.2%
Stormwater	1,449,454	1,481,243	31,789	2.2%
Total Revenues	\$ 16,360,389	\$ 17,641,764	\$ 1,281,375	7.8%

Combined Operating Expenses- \$16,868,416

Operating expenses reflect a \$1,029,213 or 6.5% increase over the FY-23 budget. The following reflects the major components of this change in budgeted expenses.

Municipal Authority Utility Fund Expenditures				
<i>by Fund:</i>	<u>FY23 Budget</u>	<u>FY24 Budget</u>	FY234 Budget	
			<u>Incr/ (Decr)</u>	<u>% Chg</u>
Water	\$ 8,741,895	\$ 9,439,243	\$ 697,348	8.0%
Wastewater	4,078,384	4,594,907	516,523	12.7%
Solid Waste	2,518,360	2,319,796	(198,564)	-7.9%
Stormwater	500,564	514,470	13,906	2.8%
Total Expenditures	\$ 15,839,203	\$ 16,868,416	\$ 1,029,213	6.5%
<i>by Category:</i>				
Personal Services	\$ 5,260,342	\$ 5,705,317	\$ 444,975	8.5%
Materials & Supplies	2,596,430	2,557,450	(38,980)	-1.5%
Other Charges & Svcs	4,976,840	4,883,547	(93,293)	-1.9%
Capital Outlay	26,500	30,000	3,500	13.2%
Bad Debt	93,600	93,600	-	0.0%
Inventory Short/ Long	20,000	20,000	-	0.0%
Depreciation	2,943,908	3,663,621	719,713	24.4%
Indirect Costs	(78,417)	(85,119)	(6,702)	8.5%
Total Expenditures	\$ 15,839,203	\$ 16,868,416	\$ 1,029,213	6.5%

Combined Ending Net Assets- \$52,350,692

Budgeted ending net assets for FY-24 reflect a decrease from FY-23 budget by \$1,642,339 or 3.0%. Of the total budgeted ending net assets, \$8,984,755 is unrestricted, which is up 2.1% from last year's budget. This equates to 53.3% of the total combined budgeted operating expenses, or 6.4 months operating expenses. This exceeds the City's goal of retaining at least 25%, or 3 months, operating expenses in unrestricted net assets.

Municipal Authority Utility Fund Ending Net Assets				
	FY23 Budget	FY24 Budget	FY234 Budget	
			Incr/ (Decr)	% Chg
Water	\$ 15,722,859	\$ 15,293,973	\$ (428,886)	-2.7%
Wastewater	29,458,744	27,869,628	(1,589,116)	-5.4%
Solid Waste	1,621,788	2,045,849	424,061	26.1%
Stormwater	7,189,640	7,141,244	(48,396)	-0.7%
Total Unrestricted Net Assets	\$ 53,993,031	\$ 52,350,692	\$ (1,642,339)	-3.0%
Municipal Authority Utility Fund Ending Unrestricted Net Assets				
	FY23 Budget	FY24 Budget	FY234 Budget	
			Incr/ (Decr)	% Chg
Water	\$ 5,239,638	\$ 5,841,897	\$ 602,259	11.5%
Wastewater	1,978,072	1,544,625	(433,447)	-21.9%
Solid Waste	1,151,376	1,042,637	(108,739)	-9.4%
Stormwater	433,240	555,598	122,358	28.2%
Total Unrestricted Net Assets	\$ 8,802,326	\$ 8,984,755	\$ 182,429	2.1%

Municipal Authority Airport Fund

Airport Revenues- \$499,310

Budgeted operating revenues represent a 5.4% or \$25,428 increase from FY-23 budget,

Airport Operating Expenses- \$1,003,352

FY-24 budgeted operating expenses reflect a 4.4% or \$42,559 increase from the FY-23 budget.

Municipal Authority Airport Expenditures				
	FY23 Budget	FY24 Budget	FY234 Budget	
			Incr/ (Decr)	% Chg
Personal Services	\$ 117,589	\$ 154,972	\$ 37,383	31.8%
Materials & Supplies	314,621	295,379	(19,242)	-6.1%
Other Charges & Svcs	117,746	139,136	21,390	18.2%
Capital Outlay	-	-	-	NA
Bad Debt	500	500	-	0.0%
Depreciation	355,327	355,327	-	0.0%
Indirect Costs	55,010	58,038	3,028	5.5%
Total Expenditures	\$ 960,793	\$ 1,003,352	\$ 42,559	4.4%

Airport Ending Net Assets- \$5,199,598

Ending net assets for FY-24 are projected to decrease from FY-23 budget by \$212,663 or 3.9%.

Municipal Authority Golf Course Fund

Golf Course Revenues- \$915,123

Budgeted operating revenues represent an 11.7% or \$95,757 increase from FY-23 budget. The course went through a major renovation and re-opened in late fall of 2020. The following shows the number of rounds and average revenue per round budgeted in FY-24 as compared to the last five fiscal periods:

Municipal Authority Golf Course Rounds and Greens Revenue							
	FY-24	FY-23 Proj	FY-22	FY-21	FY-20	FY-19	FY-18
Rounds	29,196	26,925	30,449	19,714	14,413	25,065	25,211
Revenue	643,773	775,010	539,004	341,081	176,611	311,586	332,835
Rev per Round	\$ 22.05	\$ 28.78	\$ 17.70	\$ 17.30	\$ 12.25	\$ 12.43	\$ 13.20

Golf Course Operating Expenses- \$1,173,547

Overall operating expenses reflect a 2.2% or \$26,412 decrease from FY-23 budget.

Municipal Authority Golf Course Expenditures					
	FY23 Budget	FY24 Budget	FY23 Budget	FY24 Budget	FY23 Budget
			Incr/ (Decr)	% Chg	
Personal Services	\$ 1,580	\$ 1,330	\$ (250)	-15.8%	
Materials & Supplies	247,416	177,666	(69,750)	-28.2%	
Other Charges & Svcs	696,911	727,621	30,710	4.4%	
Capital Outlay	-	-	-	NA	
Bad Debt	800	800	-	0.0%	
Depreciation	227,821	239,049	11,228	4.9%	
Indirect Costs	25,431	27,081	1,650	6.5%	
Total Expenditures	\$ 1,199,959	\$ 1,173,547	\$ (26,412)	-2.2%	

Golf Course Ending Net Assets- \$3,074,009

Ending net assets for FY-24 are projected to decrease from FY-23 budget by \$46,255, or 1.5%.

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. 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 \$535,500. The FY-24 budget allows for the purchase of new police pursuit vehicles, fire vehicle replacement, cameras and technology, and fire-wildland gear replacement using dedicated public safety sales tax revenues; PC and printer replacements for Information Services; one (1) replacement vehicle for Facilities Management; one (1) lift loader, two (2) truck replacements for the Street department, and dumpsters and one (1) utility vehicle for the Parks department..

The Municipal Authority Short-Term Capital Fund budget totals \$1,150,000. Included in this budget are a skid steer loader for Water Maintenance; hand and power tools and one (1) truck for Utility Projects & Construction; one (1) backhoe, excavator attachments, portable generator, and two (2) vehicle replacements for Wastewater Maintenance; one (1) Crane Carrier refuse truck for Solid Waste; and a backhoe, greens mower, and fairway mower for the Golf Course.

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-24 budget. These numbers reflect funding for both new projects for FY-24 as well as additional funding for previously funded projects. They do not include previously budgeted projects, as any unspent FY-23 budgeted project balances will be carried over and added to the FY-24 budgeted new funds after the close of the 2023 fiscal year. Total capital projects budgeted in FY-24 is \$8,134,533.

Capital Project Funds	
Tax Increment District #2	\$ 750,000
Capital Improvement Fund	20,000
Street Improvement Fund	2,358,000
Cap Impr Water & WW Fund	3,615,000
Airport Construction Fund	70,000
Stormwater Capital Impr Fund	260,000
Golf Course Capital Impr Fund	40,000
Public Safety Capital Impr Fund	305,877
Economic Development Capital Impr Fund	715,656
Water Meter Replacement Fund	-
GO Bond 18 Econ Development	-
GO Bond 18 City Projects	-
Development Capital Improvement Fund	-
GO Bond 22 City Projects	-
GO Bond 22 Comm Dev	-
Total New Capital Project Funds	\$ 8,134,533

Capital Improvement Fund

Budgeted projects in this fund include \$10,000 towards improvements for the Downtown Tree/Sidewalk Replacements, and \$10,000 for mowing expenses in the River West development.

Street Improvement Fund

This budget represents the ½ penny dedicated sales tax revenues generated for street improvements. The FY24 budget includes \$150,000 for roadway striping, \$350,000 for 113th W Ave widening, \$50,000 for traffic signal upgrades, \$25,000 for bridge rehabilitation, \$3,000 for project design assistance, \$30,000 for speed humps projects, \$900,000 for 97T Rehab design and construction match, \$400,000 for street overlays, and \$450,000 for 112th W Ave (41st to 51st).

Capital Improvement Water & Wastewater Fund

This budget represents the 1 penny dedicated sales tax revenues for water & wastewater improvements. The FY24 budget allows for the continuation of currently budgeted projects and new projects including \$100,000 for water pump station rehabs, \$300,000 for water line replacements, \$250,000 for Hwy 97 12" WL, \$100,000 for WTP Influent Valve rehab, \$70,000 towards sewer lift station generator improvements, \$100,000 for WWTP improvements, \$100,000 for meter vault improvements, \$150,000 towards Shell Lake RWCS, \$25,000 for wastewater collection, \$150,000 for fire hydrant replacements, \$55,000 towards water tank inspects/rehabs, \$215,000 towards the Windycrest water line improvements, \$50,000 for the South 97 Lift Station upgrade, \$250,000 towards Lead Service Line Inventory, \$1,000,000 for WWTP SBR Blowers, \$50,000 for Transite Waterline Replacement, \$350,000 for Shell Lake tank rehab, \$200,000 for SRWCS Valve replacement, and \$100,000 towards SRWCS 2MG Tank construction.

Airport Construction Fund

The FY-24 budget allows for \$45,000 towards the Runway & Taxiway A crack seal and \$25,000 towards Airport Stormwater Drainage repairs.

Stormwater Capital Improvement Fund

The FY-24 budget includes \$150,000 for misc. drainage improvements, \$10,000 for Impervious Surface Map updates, and \$100,000 for the SS Lake Culvert replacement.

Golf Course Improvements Fund

This fund collects a \$2 per round fee that is designated for golf course improvements. The FY-24 budgeted transfer is \$58,392. There is also \$40,000 for misc improvements/repairs for the Golf Course.

Public Safety Capital Improvements Fund

This budget represents the .45 cent dedicated sales tax revenue for public safety improvements. This budget includes the purchase of police pursuit vehicles with

equipment for \$177,377, \$33,500 towards Flock Cameras & Technology, and \$30,000 towards fire wildland gear replacement.

Economic Development Capital Improvement Fund

This budget represents the .10 cent dedicated sales tax revenue for economic development. There is an estimated fund balance of \$195,204 with \$15,656 for mowing costs at Sheffield Crossing and \$700,000 for property acquisitions.

Water Meter Replacement Fund

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

GO Bond 2018-Economic Development Fund

The FY-24 budget does not include any new funds for previously funded projects.

GO Bond 2018-City Projects Fund

The FY24 budget does not include any new funds for previously funded projects.

Development Capital Improvement Fund

The FY24 budget does not include any new funds for previously funded projects.

GO Bond 2022-City Projects Fund

The FY24 budget does not include any new funds for previously funded projects.

GO Bond 2022-Economic Development Fund

The FY24 budget does not include any new funds for previously funded projects.

**CITY OF SAND SPRINGS
BUDGET SUMMARY - ALL FUNDS
FY 2024 BUDGET**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS UTILITY FUNDS	OTHER FUNDS	COMBINED FUNDS
Gross Operating Revenues							
Taxes	\$ 13,043,758	\$ -	\$ 2,054,262	\$ 9,414,153	\$ -	\$ -	\$ 24,512,173
Licenses & Permits	159,750	-	-	-	-	-	159,750
Intergovernmental	406,000	-	-	-	-	-	406,000
Charges for Services	1,016,050	-	-	71,000	17,256,314	1,414,433	19,757,797
Fines & Forfeitures	120,300	-	-	-	-	-	120,300
Other Revenues	314,500	7,000	-	20,526	385,450	-	727,476
Investment Income	200,000	5,000	3,200	837,920	-	-	1,046,120
Total Gross Operating Revenues	\$ 15,260,358	\$ 12,000	\$ 2,057,462	\$ 10,343,599	\$ 17,641,764	\$ 1,414,433	\$ 46,729,616
Expenditures:							
General Government	\$ 1,746,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,746,263
Planning and Zoning	226,789	-	-	-	-	-	226,789
Financial Administration	1,227,649	-	-	15,000	-	-	1,242,649
Public Safety	10,708,287	5,999	-	310,877	-	-	11,025,163
Highways and Streets	1,156,260	-	-	2,795,000	-	-	3,951,260
Health and Welfare	50,095	-	-	-	-	-	50,095
Utility Services	-	-	-	4,855,000	16,868,416	-	21,723,416
Culture and Recreation	2,108,539	-	-	18,500	-	-	2,127,039
Airport	-	-	-	70,000	-	1,003,352	1,073,352
Golf Course	-	-	-	210,000	-	1,173,547	1,383,547
Community and Economic Development	131,523	-	-	1,475,656	-	-	1,607,179
Facilities Management and Fleet Maint	993,025	-	-	70,000	-	-	1,063,025
Debt Service:	-	-	-	-	-	-	-
Principal Retirement	-	-	1,125,000	671,338	-	-	1,796,338
Interest and Fiscal Charges	-	-	929,262	480,449	-	-	1,409,711
Judgements	-	-	-	-	-	-	-
Total Expenditures	\$ 18,348,430	\$ 5,999	\$ 2,054,262	\$ 10,971,820	\$ 16,868,416	\$ 2,176,899	\$ 50,425,826
Excess (deficiency) of Revenues over Expenditures	\$ (3,088,072)	\$ 6,001	\$ 3,200	\$ (628,221)	\$ 773,348	\$ (762,466)	\$ (3,696,210)
Non-Operating Rev(Exp)							
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ 251,000	\$ 15,400	\$ 266,400
Other Income	-	-	-	-	7,500	-	7,500
Interest, Fees, Amortization	-	-	-	-	(718,462)	-	(718,462)
Loss on Disposal of Assets	-	-	-	-	(21,000)	(1,000)	(22,000)
Total Non-Operating Rev(Exp)	\$ -	\$ -	\$ -	\$ -	\$ (480,962)	\$ 14,400	\$ (466,562)
Net Income(Loss) Before Transfers	\$ (3,088,072)	\$ 6,001	\$ 3,200	\$ (628,221)	\$ 292,386	\$ (748,066)	\$ (4,162,772)
Other Financing Sources (Uses)							
Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-	-
Contributed Capital Revenue	-	-	-	-	318,397	-	318,397
Transfers In	2,159,964	-	-	2,994,392	800,000	300,000	6,254,356
Transfers Out	(526,000)	-	(700)	(1,020,000)	(4,479,263)	(228,392)	(6,254,355)
Total Other Financing Sources (Uses)	\$ 1,633,964	\$ -	\$ (700)	\$ 1,974,392	\$ (3,360,866)	\$ 71,608	\$ 318,398
Net Change in Fund Balance	\$ (1,454,108)	\$ 6,001	\$ 2,500	\$ 1,346,171	\$ (3,068,480)	\$ (676,458)	\$ (3,844,374)
Beginning Fund Balance	\$ 8,885,393	\$ 26,851	\$ 1,133,361	\$ 10,310,147	\$ 55,419,172	\$ 8,950,065	\$ 84,724,990
Ending Fund Balance	\$ 7,431,285	\$ 32,852	\$ 1,135,861	\$ 11,656,318	\$ 52,350,692	\$ 8,273,607	\$ 80,880,616
Nonspendable	\$ 18,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,817
Restricted	1,513,092	-	-	5,208,706	43,365,937	7,559,324	57,647,059
Assigned	502,566	22,000	-	2,591,589	-	-	3,116,155
Unassigned	5,396,810	10,000	1,135,861	3,161,711	8,984,755	714,283	19,403,421
Total Ending Fund Balance	\$ 7,431,285	\$ 32,000	\$ 1,135,861	\$ 10,962,006	\$ 52,350,692	\$ 8,273,607	\$ 80,185,452

**CITY OF SAND SPRINGS
SCHEDULED POSITIONS BY DEPARTMENT
FY2024 BUDGET**

<u>FULL TIME</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>FY2015</u>
City Manager	2	2	2	2	2	2	2	2	2	2
City Clerk	2	2	2	2	2	2	2	2	2	2
Municipal Court	2	2	2	3	3	3	3	3	3	3
Human Resources	2	2	2	2	2	2	2	2	2	2
Finance	6	6	6	6	6	6	6	6	6	6
Information Services	3	3	2	2	2	2	2	2	2	2
Planning & Development	2	2	2	2	2	2	2	2	2	2
Facilities Management	4	4	4	4	4	4	4.5	4.5	4.5	4.5
Fleet Maintenance	4	4	4	4	4	4	4.5	4.5	4.5	4.5
Police	36	36	37	37	36	35	36	36	36	36
Animal Control	2	2	2	2	2	2	2	2	2	2
Communications	8	8	8	8	8	8	8	8	8	7
Fire	37	37	37	37	37	36	35	35	36	36
Neighborhood Services	4	4	4	4	4	2	3	3	4	4
Street	10	9	9	9	9	9	9	9	9	9
Parks & Recreation	15	14	13	11	11	8	8	8	8	8
Senior Citizens	1	1	1	1	1	0	0	0	0	0
Museum	0	0	0	0	0	0	0	0	0	0
Economic Development	1	1	1	1	1	2	1	1	1	1
Total General Fund	141	139	138	137	136	129	130	130	132	131
Public Works	11	8	7	7	7	7	7	7	7	7
Water	20	20	20	19	19	19	18	18	18	18
Wastewater	20	19	18	18	18	18	19	19	19	19
Solid Waste	11	11	11	11	11	11	11	11	11	11
Stormwater	1	1	1	1	1	1	1	1	1	0
Engineering	4	6	6	5	5	5	5	5	5	5
Safety & Training	0	0	0	0	0	0	0	0	0	0
Customer Service	8	8	8	8	8	8	8	8	8	8
Airport	1	1	1	1	1	1	1	1	1	1
Golf Course Pro	0	0	0	0	0	0	0	0	0	0
Golf Course Maintenance	0	0	0	0	0	0	0	0	0	0
Total Municipal Authority	76	74	72	70	70	70	70	70	70	69
Total Full Time	217	213	210	207	206	199	200	200	202	200
<u>PART TIME</u>										
City Manager	0	0	0	0	0	0	0	0	0	0
Municipal Court	3	3	3	3	3	3	3	3	3	3
General Administration	0	1								
Human Resources	0	0	0	0	0	0	0	0	0	0
Finance	1	1	0	0	0	0	0	0	0	0
City Attorney	1	1	1	1	1	1	1	1	1	1
Facilities Management	0	0	1	0	0	0	0	0	0	0
Fleet Maintenance	0	0	0	0	0	0	0	0	0	1
Neighborhood Services	1	1								
Police	0	0	1	0	0	0	0	0	1	1
Animal Control	2	1	1	0	0	0	0	0	0	0
Emergency Management	1	1	1	1	1	1	1	1	1	1
Fire	0	0	0	0	0	0	0	0	0	0
Parks & Recreation	4	6	6	6	6	6	6	6	6	6
Senior Citizens	0	0	0	0	0	1	1	1	1	1
Museum	0	0	0	0	1	1	1	1	0	0
Public Works	1									
Airport	2	2	2	2	2	2	2	2	2	2
Golf Course Pro	0	0	0	0	0	0	0	0	0	0
	16	17	16	13	14	15	15	15	15	16
<u>TEMPORARY/SEASONAL</u>										
Street	0	0	0	0	0	0	2	2	2	2
Parks & Recreation	4	4	4	4	4	4	4	4	4	4
Golf Course Pro	0	0	0	0	0	0	0	0	0	0
Golf Course Maintenance	0	0	0	0	0	0	0	0	0	0
	4	4	4	4	4	4	6	6	6	6
Full Time	217	213	210	207	206	199	200	200	202	200
Part Time	16	17	16	13	14	15	15	15	15	16
Seasonal/Temporary	4	4	4	4	4	4	6	6	6	6
	237	234	230	224	224	218	221	221	223	222

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
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET ESTIMATE	CHANGE OVER FY23 BUDGET AS AMENDED	
					\$	%
Gross Revenues:						
Taxes	\$ 12,490,433	\$ 12,462,247	\$ 12,826,903	\$ 13,043,758	\$ 581,511	4.7%
Licenses & Permits	214,305	158,750	154,750	159,750	1,000	0.6%
Intergovernmental	447,229	605,702	574,534	406,000	(199,702)	-33.0%
Charges for Services	1,020,137	1,014,638	997,900	1,016,050	1,412	0.1%
Fines & Forfeitures	110,382	120,000	115,300	120,300	300	0.3%
Other Revenues	337,345	334,500	314,500	314,500	(20,000)	-6.0%
Investment Income	29,831	51,000	215,000	200,000	149,000	292.2%
Total Gross Revenues	\$ 14,649,662	\$ 14,746,837	\$ 15,198,887	\$ 15,260,358	\$ 513,521	3.5%
Expenditures:						
Municipal Court	\$ 169,090	\$ 226,461	\$ 215,138	\$ 224,626	\$ (1,835)	-0.8%
City Manager	298,665	394,353	374,635	391,875	(2,478)	-0.6%
City Clerk	195,253	230,640	219,108	258,859	28,219	12.2%
General Administration	172,361	273,645	259,963	194,788	(78,857)	-28.8%
Planning & Development	199,321	220,272	209,258	226,789	6,517	3.0%
Human Resources	204,757	263,111	249,955	304,197	41,086	15.6%
Finance	687,392	874,069	830,366	776,799	(97,270)	-11.1%
City Attorney	110,512	145,910	138,615	146,653	743	0.5%
Information Services	381,009	490,570	466,042	676,115	185,545	37.8%
Facilities Management	564,758	684,697	650,462	689,103	4,406	0.6%
Fleet Maintenance	242,242	326,367	310,049	303,922	(22,445)	-6.9%
Police	3,634,298	4,346,624	4,129,293	4,389,735	43,111	1.0%
Animal Control	181,871	215,033	204,281	218,503	3,470	1.6%
Communications	704,035	868,560	825,132	893,679	25,119	2.9%
Fire	4,072,886	4,445,783	4,223,494	4,688,478	242,695	5.5%
Emergency Management	23,740	99,697	94,712	66,458	(33,239)	-33.3%
Neighborhood Services	414,909	513,842	488,150	451,434	(62,408)	-12.1%
Street	862,115	1,152,582	1,094,953	1,156,260	3,678	0.3%
Parks & Recreation	1,632,469	1,953,592	1,855,912	2,051,917	98,325	5.0%
Museum	42,907	56,135	53,328	56,622	487	0.9%
Senior Citizens	35,865	48,031	45,629	50,095	2,064	4.3%
Economic Development	159,294	223,891	212,696	131,523	(92,368)	-41.3%
Debt Service:						
Principal Retirement	108,365	-	-	-	-	NA
Interest and Fiscal Charges	335	-	-	-	-	NA
Total Expenditures	\$ 15,098,449	\$ 18,053,865	\$ 17,151,172	\$ 18,348,430	\$ 294,565	1.6%
Excess (deficiency) of Revenues over Expenditures	\$ (448,787)	\$ (3,307,028)	\$ (1,952,285)	\$ (3,088,072)	\$ 218,956	-6.6%
Other Financing Sources (Uses):						
Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	1,937,786	2,010,013	2,010,013	2,159,964	149,951	7.5%
Transfers Out	(1,530,474)	(766,850)	(766,850)	(526,000)	240,850	-31.4%
Total Other Financing Sources (Uses)	\$ 407,312	\$ 1,243,163	\$ 1,243,163	\$ 1,633,964	\$ 390,801	31.4%
Net Change in Fund Balance	\$ (41,475)	\$ (2,063,865)	\$ (709,123)	\$ (1,454,108)	\$ 609,757	-29.5%
Beginning Fund Balance	\$ 9,635,991	\$ 9,594,516	\$ 9,594,516	\$ 8,885,393	(709,123)	-7.4%
Ending Fund Balance	\$ 9,594,516	\$ 7,530,651	\$ 8,885,393	\$ 7,431,285	\$ (99,366)	-1.3%

**CITY OF SAND SPRINGS
GENERAL FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET ESTIMATE	CHANGE OVER FY23 BUDGET AS AMENDED	
					\$	%
Nonspendable:						
Inventories	18,093	18,817	18,817	18,817	-	0.0%
Restricted:						
Animal Control	8,018	15,744	36,818	65,618	49,874	316.8%
Jail Reserves	104,737	102,569	104,737	107,237	4,668	4.6%
Police Substance Abuse Reserv	118,667	121,801	122,167	125,667	3,866	3.2%
Contractual Wage Obligation	152,942	191,750	160,589	257,009	65,259	34.0%
Juvenile Program	71,880	71,320	72,180	72,480	\$ 1,160	1.6%
License Plate Seizures	41,960	42,180	42,460	42,960	780	1.8%
Economic Development- Hotel T	502,121	206,302	672,121	842,121	635,819	308.2%
Economic Development- Specia	-	-	-	-	-	NA
E Spirit Grant- Hotel Tax	-	-	-	-	-	NA
Assigned:						
Subsequent Year Budget	-	-	-	-	-	NA
Community Ctr Improvements	200,000	200,000	200,000	200,000	-	0.0%
Community Ctr Maintenance	68,467	69,720	89,467	110,467	40,747	58.4%
The Link-SS Chamber CIF	7,850	7,800	20,850	33,850	26,050	334.0%
Encumbrances	385,452	-	-	-	-	NA
Alive at 25	5,191	5,191	5,191	5,191	-	0.0%
Defensive Driving School	12,210	12,210	12,210	12,210	-	0.0%
Larceny School Fund	75,609	65,578	83,809	92,009	26,431	40.3%
Municipal Court Technology Fee	38,639	6,500	45,239	48,839	42,339	651.4%
Unassigned:						
Stabilization Reserve (15% net r	2,474,959	2,513,528	2,581,335	2,613,048	99,520	4.0%
Emergency Reserve (15% net r	2,474,959	2,513,528	2,581,335	2,613,048	99,520	4.0%
Undesignated	2,832,762	1,366,113	2,036,068	170,714	(1,195,399)	-87.5%
Total Ending Fund Balance	\$ 9,594,516	\$ 7,530,651	\$ 8,885,393	\$ 7,431,285	\$ (99,366)	-1.3%
Total Unassigned % of Net Revenues	53.4%	43.4%	47.4%	31.0%		
Operating Transfers In:						
MA Water Utility Fund	\$ 1,036,008	\$ 1,079,899	\$ 1,079,899	\$ 1,205,564	\$ 125,665	11.6%
MA Wastewater Utility Fund	395,192	430,572	430,572	451,586	21,014	4.9%
MA Solid Waste Utility Fund	262,016	278,842	278,842	282,113	3,271	1.2%
General STC Fund- E911 Wirele	120,000	120,000	120,000	120,000	-	0.0%
General STC Fund- Other	-	-	-	-	-	NA
Special Programs Fund	-	-	-	-	-	NA
Public Safety CIP Fund	124,570	100,000	100,000	100,000	-	0.0%
Sinking Fund	-	700	700	700	-	0.0%
Total Operating Transfers In	\$ 1,937,786	\$ 2,010,013	\$ 2,010,013	\$ 2,159,963	\$ 149,950	7.5%
Operating Transfers Out:						
Street Impr Fund (1/2 penny sales t	\$ -	\$ -	\$ -	\$ -	\$ -	NA
General STCF	525,674	285,500	285,500	526,000	240,500	84.2%
General STCF- E911	4,800	4,400	4,400	-	(4,400)	-100.0%
GO Bond 2006 Fund	-	-	-	-	-	NA
Capital Improvement Fund	-	150,000	150,000	-	(150,000)	-100.0%
ODOC EECBG Fund	-	-	-	-	-	NA
MA Short Term Capital Fund	-	-	-	-	-	NA
Special Programs Fund	-	-	-	-	-	NA
Tax Incremental District Fund	-	-	-	-	-	NA
Pub Safety CIF (.45 penny sales ta	-	-	-	-	-	NA
Pub Safety CIF	-	-	-	-	-	NA
Econ Dev CIF (.10 penny sales tax	-	-	-	-	-	NA
Econ Dev CIF	-	-	-	-	-	NA
GO Bond 2018 City Projects	-	326,950	326,950	-	(326,950)	-100.0%
Development CIF	1,000,000	-	-	-	-	NA
MA Water Utility (Other)	-	-	-	-	-	NA
MA Water Utility (1 penny sales tax	-	-	-	-	-	NA
Total Operating Transfers Out	\$ 1,530,474	\$ 766,850	\$ 766,850	\$ 526,000	\$ (240,850)	-31.4%

**CITY OF SAND SPRINGS
GENERAL FUND REVENUES
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET ESTIMATE	CHANGE OVER FY23 BUDGET AS AMENDED \$		
TAXES:							
Sales Tax	\$ 7,874,049	\$ 7,917,064	\$ 8,072,456	\$ 8,233,905	\$ 316,841	4.0%	
Use Tax	1,833,971	1,983,900	1,940,000	1,978,800	(5,100)	-0.3%	
Property Tax	-	-	-	-	-	NA	
Hotel/Motel Tax	291,106	265,000	320,000	320,000	55,000	20.8%	
Franchise Tax	983,715	871,500	991,500	981,500	110,000	12.6%	
Video Provider Fee	18,863	20,000	20,000	20,000	-	0.0%	
E-911 Fees	11,836	11,000	10,000	-	(11,000)	-100.0%	
VOIP Fees	-	-	-	-	-	NA	
Abatement Fees	88,244	25,000	25,000	25,000	-	0.0%	
Payment in Lieu of Taxes	1,388,649	1,368,783	1,447,947	1,484,553	115,770	8.5%	
LICENSES & PERMITS:							
Licenses	168,579	106,250	107,250	109,250	3,000	2.8%	
Permits	45,726	52,500	47,500	50,500	(2,000)	-3.8%	
INTERGOVERNMENTAL:							
Taxes	382,310	395,000	361,000	362,000	(33,000)	-8.4%	
Local	30,703	42,541	42,541	44,000	1,459	3.4%	
Grants	34,215	168,161	170,993	-	(168,161)	-100.0%	
CHARGES FOR SERVICES:							
*Other Fees	66,623	74,438	66,100	64,250	(10,188)	-13.7%	
Park & Rec Fees	74,394	61,000	61,000	61,000	-	0.0%	
Inspection/ Zoning Fees	71,270	85,000	68,000	80,000	(5,000)	-5.9%	
Court Costs/Penalties	106,888	95,200	101,300	106,300	11,100	11.7%	
Fire Run Fees	1,000	-	-	-	-	NA	
Fire Protection Fees	165,476	164,000	165,000	165,000	1,000	0.6%	
First Responder Runs	500	5,000	500	500	(4,500)	-90.0%	
First Responder Fees	252,955	251,000	253,000	254,000	3,000	1.2%	
EMSA Subsidy	143,035	142,000	144,000	145,000	3,000	2.1%	
EMSA Total Care	137,995	137,000	139,000	140,000	3,000	2.2%	
FINES AND FORFEITURES:							
	110,382	120,000	115,300	120,300	300	0.3%	
OTHER REVENUES:							
Interest on Taxes	4,475	6,500	6,500	6,500	-	0.0%	
** Other	332,870	328,000	308,000	308,000	(20,000)	-6.1%	
INVESTMENT INCOME:							
Interest Earned	29,831	51,000	215,000	200,000	149,000	292.2%	
TOTAL REVENUES	\$ 14,649,660	\$ 14,746,837	\$ 15,198,887	\$ 15,260,358	\$ 513,521	3.5%	
NET REVENUES CALCULATION:							
Gross Revenues	\$ 14,649,660	\$ 14,746,837	\$ 15,198,887	\$ 15,260,358	\$ 513,521	3.5%	
Less: 1/2 Penny Sales Tax	-	-	-	-	-	NA	
Less: 1 Penny Sales Tax	-	-	-	-	-	NA	
Less: .45 Penny Sales Tax	-	-	-	-	-	NA	
Less: .10 Penny Sales Tax	-	-	-	-	-	NA	
Less: TID # 1 Property Tax	-	-	-	-	-	#DIV/0!	
Less: Reasor's Tax Incentive	(87,724)	-	-	-	-	#DIV/0!	
Net Revenues	\$ 14,561,936	\$ 14,746,837	\$ 15,198,887	\$ 15,260,358	\$ 513,521	3.5%	

**CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY2024 PROPOSED BUDGET**

DEPARTMENT	FY22 ACTUAL	FY2023 BUDGET (as amended)	FY2024 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CITY MANAGER					
Personal Services	\$ 210,182	\$ 390,123	\$ 389,345	\$ (778)	-0.2%
Materials & Supplies	923	2,200	1,000	(1,200)	-54.5%
Other Charges & Services	87,560	2,030	1,530	(500)	-24.6%
Capital Outlay	-	-	-	-	NA
	\$ 298,665	\$ 394,353	\$ 391,875	\$ (2,478)	-0.6%
CITY CLERK					
Personal Services	\$ 182,817	\$ 213,015	\$ 241,916	\$ 28,901	13.6%
Materials & Supplies	1,549	2,937	2,500	(437)	-14.9%
Other Charges & Services	10,886	14,688	14,443	(245)	-1.7%
Capital Outlay	-	-	-	-	NA
	\$ 195,252	\$ 230,640	\$ 258,859	\$ 28,219	12.2%
GENERAL ADMINISTRATION					
Personal Services	\$ 22,888	\$ 25,749	\$ 2,700	\$ (23,049)	-89.5%
Materials & Supplies	31,315	10,600	10,600	-	0.0%
Other Charges & Services	118,158	237,296	181,488	(55,808)	-23.5%
Capital Outlay	-	-	-	-	NA
Debt Service	-	-	-	-	NA
	\$ 172,361	\$ 273,645	\$ 194,788	\$ (78,857)	-28.8%
MUNICIPAL COURT					
Personal Services	\$ 125,832	\$ 180,013	\$ 182,199	\$ 2,186	1.2%
Materials & Supplies	1,201	3,713	3,213	(500)	-13.5%
Other Charges & Services	42,057	42,735	39,215	(3,520)	-8.2%
Capital Outlay	-	-	-	-	NA
	\$ 169,090	\$ 226,461	\$ 224,627	\$ (1,834)	-0.8%
PLANNING & DEVELOPMENT					
Personal Services	\$ 173,534	\$ 188,185	\$ 194,666	\$ 6,481	3.4%
Materials & Supplies	3,228	3,154	1,390	(1,764)	-55.9%
Other Charges & Services	22,558	28,933	30,733	1,800	6.2%
Capital Outlay	-	-	-	-	NA
	\$ 199,320	\$ 220,272	\$ 226,789	\$ 6,517	3.0%
HUMAN RESOURCES					
Personal Services	\$ 191,566	\$ 234,890	\$ 218,487	\$ (16,403)	-7.0%
Materials & Supplies	5,540	6,975	8,575	1,600	22.9%
Other Charges & Services	7,651	21,246	77,135	55,889	263.1%
Capital Outlay	-	-	-	-	NA
	\$ 204,757	\$ 263,111	\$ 304,197	\$ 41,086	15.6%
FINANCE					
Personal Services	\$ 506,429	\$ 595,123	\$ 584,206	\$ (10,917)	-1.8%
Materials & Supplies	6,373	10,712	9,504	(1,208)	-11.3%
Other Charges & Services	174,590	268,234	183,089	(85,145)	-31.7%
Capital Outlay	-	-	-	-	NA
	\$ 687,392	\$ 874,069	\$ 776,799	\$ (97,270)	-11.1%
INFORMATION SERVICES					
Personal Services	\$ 195,354	\$ 245,160	\$ 228,765	\$ (16,395)	-6.7%
Materials & Supplies	17,667	18,425	18,425	-	0.0%
Other Charges & Services	167,989	226,985	413,925	186,940	82.4%
Capital Outlay	-	-	15,000	15,000	NA
	\$ 381,010	\$ 490,570	\$ 676,115	\$ 185,545	37.8%

**CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY2024 PROPOSED BUDGET**

DEPARTMENT	FY22 ACTUAL	FY2023 BUDGET (as amended)	FY2024 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CITY ATTORNEY					
Personal Services	\$ 15,952	\$ 22,800	\$ 23,543	\$ 743	3.3%
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	94,560	123,110	123,110	-	0.0%
Capital Outlay	-	-	-	-	NA
	\$ 110,512	\$ 145,910	\$ 146,653	\$ 743	0.5%
FACILITIES MANAGEMENT					
Personal Services	\$ 245,020	\$ 286,791	\$ 278,452	\$ (8,339)	-2.9%
Materials & Supplies	96,563	126,322	118,670	(7,652)	-6.1%
Other Charges & Services	222,548	271,584	291,981	20,397	7.5%
Capital Outlay	-	-	-	-	NA
Inventory Short/ Long	628	-	-	-	NA
	\$ 564,759	\$ 684,697	\$ 689,103	\$ 4,406	0.6%
FLEET MAINTENANCE					
Personal Services	\$ 219,608	\$ 285,392	\$ 276,614	\$ (8,778)	-3.1%
Materials & Supplies	8,083	20,444	17,444	(3,000)	-14.7%
Other Charges & Services	14,627	20,531	9,864	(10,667)	-52.0%
Capital Outlay	-	-	-	-	NA
Inventory Short/ Long	(75)	-	-	-	NA
	\$ 242,243	\$ 326,367	\$ 303,922	\$ (22,445)	-6.9%
POLICE					
Personal Services	\$ 3,356,862	\$ 4,009,921	\$ 4,049,462	\$ 39,541	1.0%
Materials & Supplies	156,819	172,763	168,480	(4,283)	-2.5%
Other Charges & Services	120,616	163,940	171,793	7,853	4.8%
Capital Outlay	-	-	-	-	NA
	\$ 3,634,297	\$ 4,346,624	\$ 4,389,735	\$ 43,111	1.0%
ANIMAL CONTROL					
Personal Services	\$ 119,421	\$ 138,856	\$ 138,200	\$ (656)	-0.5%
Materials & Supplies	31,960	33,140	37,140	4,000	12.1%
Other Charges & Services	30,491	43,037	43,163	126	0.3%
Capital Outlay	-	-	-	-	NA
	\$ 181,872	\$ 215,033	\$ 218,503	\$ 3,470	1.6%
COMMUNICATIONS					
Personal Services	\$ 512,984	\$ 608,019	\$ 634,363	\$ 26,344	4.3%
Materials & Supplies	7,513	14,450	14,450	-	0.0%
Other Charges & Services	183,538	246,091	244,866	(1,225)	-0.5%
Capital Outlay	-	-	-	-	NA
	\$ 704,035	\$ 868,560	\$ 893,679	\$ 25,119	2.9%
FIRE					
Personal Services	\$ 3,611,253	\$ 3,751,036	\$ 4,144,858	\$ 393,822	10.5%
Materials & Supplies	120,180	128,179	134,242	6,063	4.7%
Other Charges & Services	340,573	370,817	406,377	35,560	9.6%
Capital Outlay	881	195,751	3,000	(192,751)	-98.5%
	\$ 4,072,887	\$ 4,445,783	\$ 4,688,477	\$ 242,694	5.5%
EMERGENCY MANAGEMENT					
Personal Services	\$ 17,520	\$ 38,521	\$ 32,862	\$ (5,659)	-14.7%
Materials & Supplies	(7,766)	15,944	15,044	(900)	-5.6%
Other Charges & Services	13,986	18,312	18,550	238	1.3%
Capital Outlay	-	26,920	-	(26,920)	-100.0%
	\$ 23,740	\$ 99,697	\$ 66,456	\$ (33,241)	-33.3%

**CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY2024 PROPOSED BUDGET**

DEPARTMENT	FY22 ACTUAL	FY2023 BUDGET (as amended)	FY2024 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
NEIGHBORHOOD SERVICES					
Personal Services	\$ 320,253	\$ 375,215	\$ 355,214	\$ (20,001)	-5.3%
Materials & Supplies	6,377	9,076	8,957	(119)	-1.3%
Other Charges & Services	88,279	129,551	87,262	(42,289)	-32.6%
Capital Outlay	-	-	-	-	NA
	\$ 414,909	\$ 513,842	\$ 451,433	\$ (62,409)	-12.1%
STREET					
Personal Services	\$ 427,166	\$ 643,449	\$ 630,736	\$ (12,713)	-2.0%
Materials & Supplies	230,885	221,934	231,165	9,231	4.2%
Other Charges & Services	204,064	287,199	294,361	7,162	2.5%
Capital Outlay	-	-	-	-	NA
	\$ 862,115	\$ 1,152,582	\$ 1,156,262	\$ 3,680	0.3%
PARKS & RECREATION					
Personal Services	\$ 878,303	\$ 1,015,342	\$ 1,105,494	\$ 90,152	8.9%
Materials & Supplies	166,178	194,327	179,273	(15,054)	-7.7%
Other Charges & Services	572,508	685,697	756,812	71,115	10.4%
Capital Outlay	15,481	58,226	10,333	(47,893)	-82.3%
	\$ 1,632,470	\$ 1,953,592	\$ 2,051,912	\$ 98,320	5.0%
MUSEUM					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	2,288	6,300	6,400	100	1.6%
Other Charges & Services	40,619	49,835	50,222	387	0.8%
Capital Outlay	-	-	-	-	NA
	\$ 42,907	\$ 56,135	\$ 56,622	\$ 487	0.9%
SENIOR CITIZENS					
Personal Services	\$ 30,237	\$ 36,088	\$ 38,179	\$ 2,091	5.8%
Materials & Supplies	3,642	7,874	7,874	-	0.0%
Other Charges & Services	1,986	4,069	4,042	(27)	-0.7%
Capital Outlay	-	-	-	-	NA
	\$ 35,865	\$ 48,031	\$ 50,095	\$ 2,064	4.3%
ECONOMIC DEVELOPMENT					
Personal Services	\$ 3,279	\$ 137,285	\$ 58,967	\$ (78,318)	-57.0%
Materials & Supplies	6,262	6,018	2,400	(3,618)	-60.1%
Other Charges & Services	149,753	80,588	70,155	(10,433)	-12.9%
Capital Outlay	-	-	-	-	NA
	\$ 159,294	\$ 223,891	\$ 131,522	\$ (92,369)	-41.3%
SUMMARY					
Personal Services	\$ 11,366,460	\$ 13,420,973	\$ 13,809,228	\$ 388,255	2.9%
Materials & Supplies	896,780	1,015,487	996,746	(18,741)	-1.8%
Other Charges & Services	2,709,597	3,336,508	3,514,116	177,608	5.3%
Capital Outlay	16,362	280,897	28,333	(252,564)	-89.9%
Gen. Admin. - Debt Service	108,700	-	-	-	NA
Inventory Short/ Long	553	-	-	-	NA
Transfers Out	1,530,474	766,850	526,000	(240,850)	-31.4%
TOTAL GENERAL FUND	\$ 16,628,926	\$ 18,820,715	\$ 18,874,423	\$ 53,708	0.3%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET ESTIMATE	CHANGE OVER FY23 BUDGET AS AMENDED \$	
Operating Revenues:						
Water	\$ 8,970,965	\$ 8,738,156	\$ 9,431,558	\$ 9,740,370	\$ 1,002,214	11.5%
Fees	259,888	255,000	300,000	300,000	45,000	17.6%
Intergovernmental Revenue	-	-	-	-	-	NA
Other- Lake & Boat Dock Permits	6,264	6,000	6,000	6,000	-	0.0%
Total Operating Revenues	\$ 9,237,117	\$ 8,999,156	\$ 9,737,558	\$ 10,046,370	\$ 1,047,214	11.6%
Operating Expenses:						
Public Works	\$ 854,333	\$ 1,145,175	\$ 1,087,916	\$ 1,174,782	\$ 29,607	2.6%
Utility Projects & Construction	85	65,415	62,144	320,139	254,724	389.4%
Water Maintenance/ Operations	1,883,290	2,132,208	2,025,598	2,234,408	102,200	4.8%
Skiatook Water System	440,860	990,977	941,428	1,098,169	107,192	10.8%
Water Treatment	1,158,589	2,083,497	1,979,322	2,131,819	48,322	2.3%
Lake Caretaker	14,974	24,147	22,940	25,438	1,291	5.3%
Engineering	502,503	709,893	674,398	490,758	(219,135)	-30.9%
Customer Service	789,226	906,100	860,795	892,993	(13,107)	-1.4%
Safety & Training	8,440	9,100	8,645	9,100	-	0.0%
Bad Debt	68,700	50,000	50,000	50,000	-	0.0%
Inventory Short- Long	6,226	20,000	20,000	20,000	-	0.0%
Depreciation	1,822,839	1,653,921	1,909,590	1,985,227	331,306	20.0%
Indirect Costs	(822,838)	(1,048,538)	(1,048,538)	(993,590)	54,948	-5.2%
Total Operating Expenses	\$ 6,727,228	\$ 8,741,895	\$ 8,594,238	\$ 9,439,243	\$ 697,348	8.0%
Operating Inc/(Loss) Before Trans	\$ 2,509,890	\$ 257,261	\$ 1,143,320	\$ 607,127	\$ 349,866	136.0%
Non-Operating Rev(Exp)						
Interest Income	\$ 12,100	\$ 5,500	\$ 160,000	\$ 150,000	\$ 144,500	2627.3%
Other Income	61,174	5,000	10,000	5,000	-	0.0%
Contributed Capital Revenue	2,266,087	-	-	-	-	NA
Deferred Outflows	-	-	-	-	-	NA
Interest , Fees, Amortization	(707,155)	(750,358)	(750,358)	(671,008)	79,350	-10.6%
Loss on Disposal of Assets	(57,555)	(14,000)	(14,000)	(14,000)	-	0.0%
Total Non-Operating Rev(Exp)	\$ 1,574,651	\$ (753,858)	\$ (594,358)	\$ (530,008)	\$ 223,850	-29.7%
Net Income(Loss) Before Transfers	\$ 4,084,541	\$ (496,597)	\$ 548,962	\$ 77,119	\$ 573,716	-115.5%
Other Financing Sources (Uses):						
Transfers In	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	-	0.0%
Transfers Out	(2,476,008)	(10,183,839)	(10,183,839)	(2,351,564)	7,832,275	-76.9%
Net Other Fin Sources (Uses)	\$ (1,676,008)	\$ (9,383,839)	\$ (9,383,839)	\$ (1,551,564)	\$ 7,832,275	-83.5%
Change in Net Assets	\$ 2,408,533	\$ (9,880,436)	\$ (8,834,877)	\$ (1,474,445)	\$ 8,405,991	-85.1%
Restricted	\$ 18,691,569	\$ 20,804,154	\$ 20,804,154	\$ 10,242,449	\$ (10,561,705)	-50.8%
Unrestricted	4,885,927	4,799,141	4,799,141	6,525,969	1,726,828	36.0%
Beginning Net Assets	\$ 23,577,496	\$ 25,603,295	\$ 25,603,295	\$ 16,768,418	\$ (8,834,877)	-34.5%
Restricted	\$ 20,804,154	\$ 10,483,221	\$ 10,242,449	\$ 9,452,076	\$ (1,031,145)	-9.8%
Unrestricted	4,799,141	5,239,838	6,525,969	6,025,969	602,259	11.5%
Ending Net Assets	\$ 25,603,295	\$ 15,722,859	\$ 16,768,418	\$ 15,293,973	\$ (428,886)	-2.7%
3 Month Oper Reserve (25% Exp)	1,681,807	2,185,474	2,148,560	2,359,811	174,337	8.0%
Transfer In:						
General Fund (1c Sales Tax)	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Capital Impr Water & Wastewater	800,000	800,000	800,000	800,000	-	0.0%
GO Bond 2018 Fund-City Proj	-	-	-	-	-	NA
Total	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	0.0%
Transfer Out:						
General Fund	\$ 1,036,008	\$ 1,129,899	\$ 1,129,899	\$ 1,205,564	\$ 75,665	6.7%
General Short Term Capital Fund	150,000	93,500	93,500	-	(93,500)	-100.0%
MA Short Term Capital Fund	345,000	399,000	399,000	586,000	187,000	46.9%
Capital Improvement Fund	400,000	150,000	150,000	-	(150,000)	-100.0%
Street Improvement Fund	-	-	-	-	-	NA
Capital Improv W & WW Fund	-	-	-	-	-	NA
CDBG-EDIF Fund	-	46,958	46,958	-	(46,958)	-100.0%
DWSRF- Notes Payable	-	-	-	-	-	NA
Water Meter Replacement Fund	200,000	200,000	200,000	200,000	-	0.0%
Airport Construction Fund	45,000	-	-	60,000	60,000	NA
MA Airport Fund	150,000	150,000	150,000	150,000	-	0.0%
MA Golf Fund	150,000	250,000	250,000	150,000	(100,000)	-40.0%
Econ Dev Cap Impr Fund	-	-	-	-	-	NA
GO Bond 2014 Fund	-	-	-	-	-	NA
GO Bond 2018 Fund	-	-	-	-	-	NA
Dev Cap Imprv Fund	-	7,764,482	7,764,482	-	(7,764,482)	-100.0%
Total	\$ 2,476,008	\$ 10,183,839	\$ 10,183,839	\$ 2,351,564	\$ (7,832,275)	-76.9%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND DEPARTMENTS
FY2024 PROPOSED BUDGET**

DEPARTMENT	FY22 ACTUAL	FY2023 BUDGET (as amended)	FY2024 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
WATER MAINT/OPERATIONS					
Personal Services	\$ 699,056	\$ 891,082	\$ 877,564	\$ (13,518)	-1.5%
Materials & Supplies	232,442	262,379	260,226	(2,153)	-0.8%
Other Charges & Services	951,792	978,747	1,096,618	117,871	12.0%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 1,883,290	\$ 2,132,208	\$ 2,234,408	\$ 102,200	4.8%
UTILITY PROJECTS & CONSTRUCTION					
Personal Services	\$ -	\$ 34,415	\$ 288,804	\$ 254,389	739.2%
Materials & Supplies	85	28,500	28,500	-	0.0%
Other Charges & Services	-	2,500	2,835	335	13.4%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 85	\$ 65,415	\$ 320,139	\$ 254,724	389.4%
SKIATOOK WATERLINE					
Personal Services	\$ -	\$ -	\$ 124,904	\$ 124,904	NA
Materials & Supplies	42,932	378,062	378,767	705	0.2%
Other Charges & Services	397,928	612,915	594,498	(18,417)	-3.0%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 440,860	\$ 990,977	\$ 1,098,169	\$ 107,192	10.8%
WATER TREATMENT					
Personal Services	\$ 375,058	\$ 428,786	\$ 457,639	\$ 28,853	6.7%
Materials & Supplies	745,062	1,075,179	1,067,571	(7,608)	-0.7%
Other Charges & Services	38,469	579,532	606,609	27,077	4.7%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 1,158,589	\$ 2,083,497	\$ 2,131,819	\$ 48,322	2.3%
LAKE CARETAKER					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	1,970	5,010	5,010	-	0.0%
Other Charges & Services	13,004	19,137	20,428	1,291	6.7%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 14,974	\$ 24,147	\$ 25,438	\$ 1,291	5.3%
PUBLIC WORKS					
Personal Services	\$ 524,922	\$ 625,400	\$ 729,721	\$ 104,321	16.7%
Materials & Supplies	20,188	78,721	36,982	(41,739)	-53.0%
Other Charges & Services	309,223	441,054	408,079	(32,975)	-7.5%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(309,483)	(420,432)	(439,226)	(18,794)	4.5%
	\$ 544,850	\$ 724,743	\$ 735,556	\$ 10,813	1.5%
SAFETY & TRAINING					
Personal Services	\$ 8,440	\$ 9,100	\$ 9,100	\$ -	0.0%
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	-	-	-	-	NA
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(3,601)	(4,108)	(3,906)	202	-4.9%
	\$ 4,839	\$ 4,992	\$ 5,194	\$ 202	4.0%
ENGINEERING					
Personal Services	\$ 483,981	\$ 674,796	\$ 441,079	\$ (233,717)	-34.6%
Materials & Supplies	6,926	13,347	23,487	10,140	76.0%
Other Charges & Services	11,596	21,750	26,192	4,442	20.4%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(129,971)	(188,178)	(128,325)	59,853	-31.8%
	\$ 372,532	\$ 521,715	\$ 362,433	\$ (159,282)	-30.5%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND DEPARTMENTS
FY2024 PROPOSED BUDGET**

DEPARTMENT	FY22 ACTUAL	FY2023 BUDGET (as amended)	FY2024 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CUSTOMER SERVICE					
Personal Services	\$ 390,837	\$ 448,144	\$ 448,158	\$ 14	0.0%
Materials & Supplies	78,425	108,851	95,395	(13,456)	-12.4%
Other Charges & Services	319,964	349,105	349,440	335	0.1%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(379,783)	(435,820)	(422,133)	13,687	-3.1%
	\$ 409,443	\$ 470,280	\$ 470,860	\$ 580	0.1%
DIRECT COST SUMMARY					
Personal Services	\$ 2,482,294	\$ 3,111,723	\$ 3,376,969	\$ 265,246	8.5%
Materials & Supplies	1,128,030	1,950,049	1,895,938	(54,111)	-2.8%
Other Charges & Services	2,041,976	3,004,740	3,104,699	99,959	3.3%
Capital Outlay	-	-	-	-	NA
Indirect Costs	(822,838)	(1,048,538)	(993,590)	54,948	-5.2%
TOTAL DIRECT COSTS	\$ 4,829,463	\$ 7,017,974	\$ 7,384,016	\$ 366,042	5.2%
Debt Service	\$ 707,155	\$ 750,358	\$ 671,008	\$ (79,350)	-10.6%
Depreciation	1,822,839	1,653,921	1,985,227	331,306	20.0%
Bad Debt	68,700	50,000	50,000	-	0.0%
Transfers Out	2,476,008	2,729,357	1,705,564	(1,023,793)	-37.5%
Inventory Short - Long	6,226	20,000	20,000	-	0.0%
Loss on Disposal of Assets	57,555	14,000	14,000	-	0.0%
GRAND TOTAL COSTS	\$ 9,967,946	\$ 12,235,610	\$ 11,829,815	\$ (405,795)	-3.3%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET ESTIMATE	CHANGE OVER FY23 BUDGET AS AMENDED \$	
Operating Revenues:						
Wastewater	\$ 3,530,580	\$ 3,504,250	\$ 3,552,887	\$ 3,683,764	\$ 179,514	5.1%
Wastewater Fees	107,404	82,200	76,200	76,200	(6,000)	-7.3%
Intergovernmental Revenue	-	-	-	-	-	NA
Environmental Compliance	2,925	1,650	3,175	3,250	1,600	97.0%
Total Operating Revenues	\$ 3,640,909	\$ 3,588,100	\$ 3,632,262	\$ 3,763,214	\$ 175,114	4.9%
Operating Expenses:						
Wastewater Maintenance/ Operations	\$ 970,747	\$ 1,092,318	\$ 1,015,856	\$ 1,252,348	\$ 160,030	14.7%
Environmental Compliance	261,012	380,348	353,724	384,412	4,064	1.1%
Wastewater Treatment	931,511	1,059,171	985,029	1,096,041	36,870	3.5%
Bad Debt	15,084	30,000	30,000	30,000	-	0.0%
Depreciation	1,066,445	949,931	1,157,705	1,296,015	346,084	36.4%
Indirect Costs	435,487	566,616	566,616	536,091	(30,525)	-5.4%
Total Operating Expenses	\$ 3,680,286	\$ 4,078,384	\$ 4,108,929	\$ 4,594,907	\$ 516,523	12.7%
Operating Inc/(Loss) Before Trans	\$ (39,377)	\$ (490,284)	\$ (476,667)	\$ (831,693)	\$ (341,409)	69.6%
Non-Operating Rev(Exp)						
Interest Income	\$ (15,800)	\$ 500	\$ 60,000	\$ 60,000	\$ 59,500	11900.0%
Other Income	3,052	-	3,000	1,500	1,500	NA
Contributed Capital Revenue	789,673	-	-	-	-	NA
Deferred Outflows	-	-	-	-	-	NA
Loss on Disposal of Asset	(45,105)	(2,000)	(2,000)	(2,000)	-	0.0%
Interest , Fees, Amortization	(32,771)	(28,850)	(28,850)	(47,454)	(18,604)	64.5%
Total Non-Operating Rev(Exp)	\$ 699,049	\$ (30,350)	\$ 32,150	\$ 12,046	\$ 42,396	-139.7%
Net Inc/(Loss) Before Trans	\$ 659,672	\$ (520,634)	\$ (444,517)	\$ (819,647)	\$ (299,013)	57.4%
Other Financing Sources (Uses):						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Transfers Out	(870,022)	(501,572)	(501,572)	(845,586)	(344,014)	68.6%
Net Other Fin Sources (Uses)	\$ (870,022)	\$ (501,572)	\$ (501,572)	\$ (845,586)	\$ (344,014)	68.6%
Change in Net Assets	\$ (210,350)	\$ (1,022,206)	\$ (946,089)	\$ (1,665,233)	\$ (643,027)	3.1%
Restricted	\$ 28,169,812	\$ 28,386,403	\$ 28,386,403	\$ 27,642,162	\$ (744,241)	-2.6%
Unrestricted	2,521,488	2,094,547	2,094,547	1,892,699	(201,848)	-9.6%
Beginning Net Assets	\$ 30,691,300	\$ 30,480,950	\$ 30,480,950	\$ 29,534,861	\$ (946,089)	-3.1%
Restricted	\$ 28,386,403	\$ 27,480,672	\$ 27,642,162	\$ 26,325,003	\$ (1,155,669)	-4.2%
Unrestricted	2,094,547	1,978,072	1,892,699	1,544,625	(433,447)	-21.9%
Ending Net Assets	\$ 30,480,950	\$ 29,458,744	\$ 29,534,861	\$ 27,869,628	\$ (1,589,116)	-5.4%
3 Month Oper Reserve (25% Exp)	920,072	1,019,596	1,027,232	1,148,727	129,131	12.7%
Transfers Out:						
MA Short Term Capital Fund	\$ 174,830	\$ 71,000	\$ 71,000	\$ 394,000	\$ 323,000	454.9%
General Fund	395,192	430,572	430,572	451,586	21,014	
Capital Improv W&WW Fund	-	-	-	-	-	
Development CIP Fund	-	-	-	-	-	
Street Improvement Fund	-	-	-	-	-	0.0%
MA Wastewater Treatment Fund	-	-	-	-	-	0.0%
Capital Improvement Fund	300,000	-	-	-	-	#DIV/0!
GO Bond 2018 City Projects	-	-	-	-	-	
Total Transfers Out	\$ 870,022	\$ 501,572	\$ 501,572	\$ 845,586	\$ 344,014	68.6%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND DEPARTMENTS
FY2024 PROPOSED BUDGET**

DEPARTMENT	FY22 ACTUAL	FY2023 BUDGET (as amended)	FY2024 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
WASTEWATER MAINT. & OPER.					
Personal Services	\$ 496,391	\$ 550,996	\$ 687,742	\$ 136,746	24.8%
Materials & Supplies	107,827	143,031	143,031	-	0.0%
Other Charges & Services	363,092	394,291	417,575	23,284	5.9%
Capital Outlay	3,437	4,000	4,000	-	0.0%
	\$ 970,747	\$ 1,092,318	\$ 1,252,348	\$ 160,030	14.7%
ENVIRONMENTAL COMPLIANCE					
Personal Services	\$ 200,129	\$ 283,590	\$ 286,814	\$ 3,224	1.1%
Materials & Supplies	8,601	15,046	15,846	800	5.3%
Other Charges & Services	52,282	81,712	81,752	40	0.0%
Capital Outlay	-	-	-	-	NA
	\$ 261,012	\$ 380,348	\$ 384,412	\$ 4,064	1.1%
WASTEWATER TREATMENT					
Personal Services	\$ 389,299	\$ 418,338	\$ 429,770	\$ 11,432	2.7%
Materials & Supplies	152,850	240,607	237,307	(3,300)	-1.4%
Other Charges & Services	389,362	400,226	428,964	28,738	7.2%
Capital Outlay	-	-	-	-	NA
	\$ 931,511	\$ 1,059,171	\$ 1,096,041	\$ 36,870	3.5%
DEPARTMENT SUMMARY					
Personal Services	\$ 1,085,819	\$ 1,252,924	\$ 1,404,326	\$ 151,402	12.1%
Materials & Supplies	269,278	398,684	396,184	(2,500)	-0.6%
Other Charges & Services	804,736	876,229	928,291	52,062	5.9%
Capital Outlay	3,437	4,000	4,000	-	0.0%
TOTAL MA WW UTILITY DEPTS.	\$ 2,163,270	\$ 2,531,837	\$ 2,732,801	\$ 200,964	7.9%
Depreciation	\$ 1,066,445	\$ 949,931	\$ 1,296,015	\$ 346,084	36.4%
Transfers Out	870,022	501,572	451,586	(49,986)	-10.0%
Bad Debt	15,084	30,000	30,000	-	0.0%
Debt Service	32,771	28,850	47,454	18,604	64.5%
Loss on Fixed Asset	45,105	2,000	2,000	-	0.0%
Indirect Cost	435,487	566,616	536,091	(30,525)	-5.4%
TOTAL MA WW UTILITY FUND	\$ 4,628,184	\$ 4,610,806	\$ 5,095,947	\$ 485,141	10.5%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET ESTIMATE	CHANGE OVER FY23 BUDGET AS AMENDED \$	
Operating Revenues:						
Solid Waste - Residential	\$ 1,799,978	\$ 1,871,447	\$ 1,830,537	\$ 1,902,393	\$ 30,946	1.7%
Solid Waste - Commerical	432,785	452,232	432,911	448,544	(3,688)	-0.8%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 2,232,763	\$ 2,323,679	\$ 2,263,448	\$ 2,350,937	\$ 27,258	1.2%
Operating Expenses:						
Solid Waste - Residential	\$ 1,029,448	\$ 1,367,751	\$ 1,299,363	\$ 1,242,616	\$ (125,135)	-9.1%
Solid Waste - Commerical	295,017	624,414	593,193	549,768	(74,646)	-12.0%
Solid Waste - Recycling	35,064	40,086	38,082	40,150	64	0.2%
Bad Debt	13,145	11,000	11,000	11,000	-	0.0%
Depreciation	143,539	180,637	188,491	204,040	23,403	13.0%
Indirect Costs	208,927	294,472	294,472	272,222	(22,250)	-7.6%
Total Operating Expenses	\$ 1,725,140	\$ 2,518,360	\$ 2,424,601	\$ 2,319,796	\$ (198,564)	-7.9%
Operating Inc/(Loss)	\$ 507,623	\$ (194,681)	\$ (161,153)	\$ 31,141	\$ 225,822	-116.0%
Non-Operating Rev(Exp)						
Interest Income	\$ 1,385	\$ 250	\$ 35,046	\$ 35,000	\$ 34,750	13900.0%
Other	6,053	700	1,000	1,000	300	42.9%
Contributed Capital Revenue	285,075	-	257,012	318,397	318,397	NA
Interest , Fees, Amoritization	-	-	-	-	-	NA
Deferred Outflows	-	-	-	-	-	-
Loss on Disposal of Assets	-	(5,000)	(5,000)	(5,000)	-	0.0%
Total Non-Operating Rev(Exp)	\$ 292,513	\$ (4,050)	\$ 288,058	\$ 349,397	\$ 353,447	-8727.1%
Net Income(Loss) Before Trans	\$ 800,136	\$ (198,731)	\$ 126,905	\$ 380,538	\$ 579,269	-291.5%
Other Financing Sources (Uses):						
Transfers Out	(587,016)	(588,842)	(588,842)	(282,113)	306,729	-52.1%
Net Other Fin Sources (Uses)	\$ (587,016)	\$ (588,842)	\$ (588,842)	\$ (282,113)	\$ 306,729	-52.1%
Change in Net Assets	\$ 213,120	\$ (787,573)	\$ (461,937)	\$ 98,425	\$ 885,998	-112.5%
Restricted	\$ 576,017	\$ 717,553	\$ 717,553	\$ 888,856	\$ 171,303	23.9%
Unrestricted	1,620,224	1,691,808	1,691,808	1,058,568	(633,240)	-37.4%
Beginning Net Assets	\$ 2,196,241	\$ 2,409,361	\$ 2,409,361	\$ 1,947,424	\$ (461,937)	-19.2%
Restricted	\$ 717,553	\$ 470,412	\$ 888,856	\$ 1,003,212	\$ 532,800	113.3%
Unrestricted	1,691,808	1,151,376	1,058,568	1,042,637	(108,739)	-9.4%
Ending Net Assets	\$ 2,409,361	\$ 1,621,788	\$ 1,947,424	\$ 2,045,849	\$ 424,061	26.1%
3 Month Oper Reserve (25% Exp)	431,285	629,590	606,150	579,949	(49,641)	-7.9%
Transfer Out:						
MA Short Term Capital Fund	\$ 325,000	\$ 310,000	\$ 310,000	\$ -	\$ (310,000)	-100.0%
Capital Improvement Fund	-	-	-	-	-	NA
General Fund	262,016	278,842	278,842	282,113	3,271	1.2%
Total Transfers Out	\$ 587,016	\$ 588,842	\$ 588,842	\$ 282,113	\$ (306,729)	-52.1%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND DEPARTMENTS
FY2024 PROPOSED BUDGET**

DEPARTMENT	FY22 ACTUAL	FY2023 BUDGET (as amended)	FY2024 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
SOLID WASTE RESIDENTAL					
Personal Services	\$ 581,078	\$ 579,866	\$ 601,496	\$ 21,630	3.7%
Materials & Supplies	118,106	139,047	139,047	-	0.0%
Other Charges & Services	308,961	626,338	476,073	(150,265)	-24.0%
Capital Outlay	21,303	22,500	26,000	3,500	15.6%
	\$ 1,029,448	\$ 1,367,751	\$ 1,242,616	\$ (125,135)	-9.1%
SOLID WASTE COMMERCIAL					
Personal Services	\$ 90,016	\$ 255,117	\$ 263,940	8,823	3.5%
Materials & Supplies	88,824	89,233	104,133	14,900	16.7%
Other Charges & Services	116,174	280,064	181,695	(98,369)	-35.1%
Capital Outlay	-	-	-	-	NA
	\$ 295,014	\$ 624,414	\$ 549,768	\$ (74,646)	-12.0%
RECYCLE CENTER					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	35,064	40,086	40,150	64	0.2%
Capital Outlay	-	-	-	-	NA
	\$ 35,064	\$ 40,086	\$ 40,150	\$ 64	0.2%
SUMMARY					
Personal Services	\$ 671,094	\$ 834,983	\$ 865,436	\$ 30,453	3.6%
Materials & Supplies	206,930	228,280	243,180	14,900	6.5%
Other Charges & Services	460,199	946,488	697,918	(248,570)	-26.3%
Capital Outlay	21,303	22,500	26,000	3,500	15.6%
TOTAL MA SW UTILITY DEPTS	\$ 1,359,526	\$ 2,032,251	\$ 1,832,534	\$ (199,717)	-9.8%
Depreciation	\$ 143,539	\$ 180,637	\$ 204,040	\$ 23,403	13.0%
Bad Debt	13,145	11,000	11,000	-	0.0%
Transfers Out	587,016	588,842	282,113	(306,729)	-52.1%
Debt Service	-	-	-	-	NA
Loss on Fixed Asset	-	5,000	5,000	-	0.0%
Indirect Cost	208,927	294,472	272,222	(22,250)	-7.6%
TOTAL MA SW UTILITY FUND	\$ 2,312,153	\$ 3,112,202	\$ 2,606,909	\$ (505,293)	-16.2%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY STORMWATER UTILITY FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET ESTIMATE	CHANGE OVER FY23 BUDGET AS AMENDED \$	
Operating Revenues:						
Stormwater	\$ 1,423,526	\$ 1,449,454	\$ 1,424,685	\$ 1,481,243	\$ 31,789	2.2%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 1,423,526	\$ 1,449,454	\$ 1,424,685	\$ 1,481,243	\$ 31,789	2.2%
Operating Expenses:						
Stormwater Maintenance	\$ 154,033	\$ 229,512	\$ 218,036	\$ 233,373	\$ 3,861	1.7%
Depreciation	164,256	159,419	173,025	178,339	18,920	11.9%
Bad Debt Expense	1,771	2,600	2,600	2,600	-	0.0%
Indirect Costs	94,089	109,033	109,033	100,158	(8,875)	-8.1%
Total Operating Expenses	\$ 414,149	\$ 500,564	\$ 502,694	\$ 514,470	\$ 13,906	2.8%
Operating Inc/(Loss)	\$ 1,009,377	\$ 948,890	\$ 921,991	\$ 966,773	\$ 17,883	1.9%
Non-Operating Rev(Exp)						
Interest Income	\$ 126	\$ 30	\$ 5,760	\$ 6,000	\$ 5,970	19900.0%
Deferred Outflows	-	-	-	-	-	NA
Other Revenue	-	-	-	-	-	NA
Total Non-Operating Rev(Exp)	\$ 126	\$ 30	\$ 5,760	\$ 6,000	\$ 5,970	19900.0%
Net Inc/(Loss) Before Trans	\$ 1,009,503	\$ 948,920	\$ 927,751	\$ 972,773	\$ 23,853	2.5%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 1,322,179	\$ -	\$ -	\$ -	\$ -	NA
Transfers In	-	-	-	-	-	NA
Transfers Out	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	-	0.0%
Net Other Fin Source (Uses)	\$ 322,179	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -	0.0%
Change in Net Assets	\$ 1,331,682	\$ (51,080)	\$ (72,249)	\$ (27,227)	\$ 23,853	-46.7%
Restricted	\$ 5,779,088	\$ 6,937,010	\$ 6,937,010	\$ 6,763,985	\$ (173,025)	-2.5%
Unrestricted	129,950	303,710	303,710	404,486	100,776	33.2%
Beginning Net Assets	\$ 5,909,038	\$ 7,240,720	\$ 7,240,720	\$ 7,168,471	\$ (72,249)	-1.0%
Restricted	\$ 6,937,010	\$ 6,756,400	\$ 6,763,985	\$ 6,585,646	\$ (170,754)	-2.5%
Unrestricted	303,710	433,240	404,486	555,598	122,358	28.2%
Ending Net Assets	\$ 7,240,720	\$ 7,189,640	\$ 7,168,471	\$ 7,141,244	\$ (48,396)	-0.7%
3 Month Oper Reserve (25% Exp)	103,537	125,141	125,674	128,618	3,477	2.8%
Transfer In:						
MA Water Utility Fund	-	-	-	-	-	NA
Total	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Transfer Out:						
Stormwater Capital Impr Fund	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	0.0%
MA Short Term Capital Fund	-	-	-	-	-	NA
Total	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	0.0%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY STORMWATER FUND DEPARTMENT
FY2024 PROPOSED BUDGET**

<u>DEPARTMENT</u>	FY22 ACTUAL	FY2023 BUDGET (as amended)	FY2024 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
STORMWATER MAINT					
Personal Services	\$ 21,828	\$ 60,712	\$ 58,586	\$ (2,126)	-3.5%
Materials & Supplies	10,512	19,417	22,148	2,731	14.1%
Other Charges & Services	121,693	149,383	152,639	3,256	2.2%
Capital Outlay	-	-	-	-	NA
	\$ 154,033	\$ 229,512	\$ 233,373	\$ 3,861	1.7%
Depreciation	\$ 164,256	\$ 159,419	\$ 178,339	\$ 18,920	11.9%
Bad Debt	1,771	2,600	2,600	-	0.0%
Transfers Out	1,000,000	1,000,000	1,000,000	-	0.0%
Debt Service	-	-	-	-	NA
Loss on Fixed Asset	-	-	-	-	NA
Inventory Short/ Long	-	-	-	-	NA
Indirect Cost	94,089	109,033	100,158	(8,875)	-8.1%
TOTAL MA STORMWATER FUND	\$ 1,414,149	\$ 1,500,564	\$ 1,514,470	\$ 13,906	0.9%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY AIRPORT FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET ESTIMATE	CHANGE OVER FY23 BUDGET AS AMENDED \$	
Operating Revenues:						
Charges for Services	\$ 153,850	\$ 196,582	\$ 204,154	\$ 214,310	\$ 17,728	9.0%
Resale Supplies	256,816	277,300	347,724	285,000	7,700	2.8%
Intergovernmental Revenue	45,000	-	13,000	-	-	NA
Total Operating Revenues	\$ 455,666	\$ 473,882	\$ 564,878	\$ 499,310	\$ 25,428	5.4%
Operating Expenses:						
Airport Operations	\$ 462,334	\$ 549,956	\$ 522,458	\$ 589,487	\$ 39,531	7.2%
Bad Debt	4,939	500	500	500	-	0.0%
Depreciation	351,196	355,327	355,327	355,327	-	0.0%
Indirect Costs	60,333	55,010	55,010	58,038	3,028	5.5%
Total Operating Expenses	\$ 878,802	\$ 960,793	\$ 933,295	\$ 1,003,352	\$ 42,559	4.4%
Operating Income (Loss)	\$ (423,136)	\$ (486,911)	\$ (368,417)	\$ (504,042)	\$ (17,131)	3.5%
Non-Operating Rev/(Exp)						
Interest Income	\$ 221	\$ 40	\$ 9,200	\$ 9,200	\$ 9,160	22900.0%
Other Income	2,038	-	5,525	-	-	NA
Interest, Fees, Amortization	-	-	-	-	-	NA
Deferred Outflows	-	-	-	-	-	NA
Gain (Loss) on Disposal of Assets	-	(1,000)	(1,000)	(1,000)	-	0.0%
Total Non-Operating Rev/(Exp)	\$ 2,259	\$ (960)	\$ 13,725	\$ 8,200	\$ 9,160	-954.2%
Net Inc. (Loss) Before Transfers	\$ (420,877)	\$ (487,871)	\$ (354,692)	\$ (495,842)	\$ (7,971)	1.6%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 600,000	\$ -	\$ -	\$ -	\$ -	NA
Transfers In- MA Water	150,000	150,000	150,000	150,000	-	0.0%
Transfers Out- M.A. STCF	-	-	-	-	-	NA
Net Other Fin Sources (Uses)	\$ 750,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.0%
Change in Net Assets	\$ 329,123	\$ (337,871)	\$ (204,692)	\$ (345,842)	\$ (7,971)	2.4%
Restricted	\$ 5,209,157	\$ 5,457,961	\$ 5,457,961	\$ 5,109,873	\$ (348,088)	-6.4%
Unrestricted	211,852	292,171	292,171	435,567	143,396	49.1%
Beginning Net Assets	\$ 5,421,009	\$ 5,750,132	\$ 5,750,132	\$ 5,545,440	\$ (204,692)	-3.6%
Restricted	\$ 5,457,961	\$ 5,102,634	\$ 5,109,873	\$ 4,754,546	\$ (348,088)	-6.8%
Unrestricted	292,171	309,627	435,567	445,052	135,425	43.7%
Ending Net Assets	\$ 5,750,132	\$ 5,412,261	\$ 5,545,440	\$ 5,199,598	\$ (212,663)	-3.9%
Transfers In:						
MA Water Utility Fund-Operating	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.0%
Total Transfers In	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.0%
Transfers Out:						
Airport Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	NA
MA Short Term Capital Fund	-	-	-	-	-	NA
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	NA

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY AIRPORT FUND DEPARTMENT
FY2024 PROPOSED BUDGET**

<u>DEPARTMENT</u>	FY22 ACTUAL	FY2023 BUDGET (as amended)	FY2024 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
AIRPORT					
Personal Services	\$ 112,859	\$ 117,589	\$ 154,972	\$ 37,383	31.8%
Materials & Supplies	254,910	314,621	295,379	(19,242)	-6.1%
Other Charges & Services	68,252	117,746	139,136	21,390	18.2%
Capital Outlay	26,313	-	-	-	NA
	\$ 462,334	\$ 549,956	\$ 589,487	\$ 39,531	7.2%
Depreciation	\$ 351,196	\$ 355,327	\$ 355,327	\$ -	0.0%
Bad Debt	4,939	500	500	-	0.0%
Transfers Out	-	-	-	-	NA
Loss on Fixed Asset	-	1,000	1,000	-	0.0%
Indirect Cost	60,333	55,010	58,038	3,028	5.5%
TOTAL MA AIRPORT FUND	\$ 878,802	\$ 961,793	\$ 1,004,352	\$ 42,559	4.4%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY GOLF COURSE FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET ESTIMATE	CHANGE OVER FY23 BUDGET AS AMENDED \$	
Operating Revenues:						
Fees	\$ 539,004	\$ 570,889	\$ 775,010	\$ 643,773	\$ 72,884	12.8%
Cart Rentals	231,908	209,931	220,980	221,350	11,419	5.4%
Driving Range Tokens	25,294	22,230	23,400	25,000	2,770	12.5%
Gift Certificates	-	-	-	-	-	NA
Grill Lease	21,158	16,316	22,000	25,000	8,684	53.2%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 817,364	\$ 819,366	\$ 1,041,390	\$ 915,123	\$ 95,757	11.7%
Operating Expenses:						
Golf Pro	\$ 404,140	\$ 446,893	\$ 424,548	\$ 475,349	\$ 28,456	6.4%
Golf Maintenance	396,463	499,014	474,063	431,268	(67,746)	-13.6%
Bad Debt	-	800	800	800	-	0.0%
Inventory Short/ Long	-	-	-	-	-	NA
Depreciation	255,122	227,821	218,959	239,049	11,228	4.9%
Indirect Cost	24,002	25,431	25,431	27,081	1,650	6.5%
Total Operating Expenses	\$ 1,079,727	\$ 1,199,959	\$ 1,143,802	\$ 1,173,547	\$ (26,412)	-2.2%
Operating Income (Loss)	\$ (262,363)	\$ (380,593)	\$ (102,412)	\$ (258,424)	\$ 122,169	-32.1%
Non-Operating Rev/(Exp)						
Interest Income	\$ 111	\$ 20	\$ 6,200	\$ 6,200	\$ 6,180	30900.0%
Other Revenue	50	-	-	-	-	NA
Interest , Fees, Amortization	-	-	-	-	-	NA
Gain (Loss) on Disposal of Assets	-	-	-	-	-	NA
Total Non-Operating Rev/(Exp)	\$ 161	\$ 20	\$ 6,200	\$ 6,200	\$ 6,180	30900.0%
Net Inc/(Loss) Before Trans.	\$ (262,202)	\$ (380,573)	\$ (96,212)	\$ (252,224)	\$ 128,349	-33.7%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 266,956	\$ -	\$ -	\$ -	\$ -	NA
Transfers In-MA Water Utility Fund	150,000	250,000	250,000	150,000	(100,000)	-40.0%
Transfers Out	(60,898)	(123,850)	(123,850)	(228,392)	(104,542)	84.4%
Net Other Fin Sources (Uses)	\$ 356,058	\$ 126,150	\$ 126,150	\$ (78,392)	\$ (204,542)	-162.1%
Change in Net Assets	\$ 93,856	\$ (254,423)	\$ 29,938	\$ (330,616)	\$ (76,193)	29.9%
Restricted	\$ 3,250,952	\$ 3,262,786	\$ 3,262,786	\$ 3,043,827	\$ (218,959)	-6.7%
Unrestricted	29,879	111,901	111,901	360,798	248,897	222.4%
Beginning Net Assets	\$ 3,280,831	\$ 3,374,687	\$ 3,374,687	\$ 3,404,625	\$ 29,938	0.9%
Restricted	\$ 3,262,786	\$ 3,047,642	\$ 3,043,827	\$ 2,804,778	\$ (242,864)	-8.0%
Unrestricted	111,901	72,622	360,798	269,231	196,609	270.7%
Ending Net Assets	\$ 3,374,687	\$ 3,120,264	\$ 3,404,625	\$ 3,074,009	\$ (46,255)	-1.5%
Transfer In:						
MA Water Utility Fund	\$ 150,000	\$ 250,000	\$ 250,000	\$ 150,000	(100,000)	-40.0%
Total	\$ 150,000	\$ 250,000	\$ 250,000	\$ 150,000	\$ (100,000)	-40.0%
Transfer Out:						
MA Short Term Capital	\$ -	\$ 70,000	\$ 70,000	\$ 170,000	100,000	142.9%
Golf Course Cap Impr Fund	60,898	53,850	53,850	58,392	4,542	8.4%
Total	\$ 60,898	\$ 123,850	\$ 123,850	\$ 228,392	\$ 104,542	84.4%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY GOLF COURSE FUND DEPARTMENTS
FY2024 PROPOSED BUDGET**

DEPARTMENT	FY22 ACTUAL	FY2023 BUDGET (as amended)	FY2024 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
GOLF COURSE PRO					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	35,571	36,436	36,436	-	0.0%
Other Charges & Services	368,569	410,457	438,913	28,456	6.9%
Capital Outlay	-	-	-	-	NA
	\$ 404,140	\$ 446,893	\$ 475,349	\$ 28,456	6.4%
GOLF COURSE MAINT					
Personal Services	\$ 879	\$ 1,580	\$ 1,330	\$ (250)	-15.8%
Materials & Supplies	133,302	210,980	141,230	(69,750)	-33.1%
Other Charges & Services	262,282	286,454	288,708	2,254	0.8%
Capital Outlay	-	-	-	-	NA
	\$ 396,463	\$ 499,014	\$ 431,268	\$ (67,746)	-13.6%
SUMMARY					
Personal Services	\$ 879	\$ 1,580	\$ 1,330	\$ (250)	-15.8%
Materials & Supplies	168,873	247,416	177,666	(69,750)	-28.2%
Other Charges & Services	630,851	696,911	727,621	30,710	4.4%
Capital Outlay	-	-	-	-	NA
TOTAL MA GOLF DEPTS	\$ 800,603	\$ 945,907	\$ 906,617	\$ (39,290)	-4.2%
Depreciation	\$ 255,122	\$ 227,821	\$ 239,049	\$ 11,228	4.9%
Bad Debt	-	800	800	-	0.0%
Transfers Out	60,898	123,850	58,392	(65,458)	-52.9%
Debt Service	-	-	-	-	NA
Loss on Fixed Asset	-	-	-	-	NA
Inventory Short/ Long	-	-	-	-	NA
Indirect Cost	24,002	25,431	27,081	1,650	6.5%
TOTAL MA GOLF FUND	\$ 1,140,625	\$ 1,323,809	\$ 1,231,939	\$ (91,870)	-6.9%

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Section Four

BUDGET DETAIL

SPECIAL REVENUE FUNDS

Special Programs Fund

**CITY OF SAND SPRINGS
SPECIAL PROGRAMS FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED	% CHG
Revenues:					
Police	\$ 9,729	\$ 22,428	\$ 22,428	\$ 1,000	-95.5%
Parks & Recreation	-	-	-		
Animal Control	22,216	5,000	20,000	5,000	0.0%
Fire	3,402	5,000	5,000	1,000	-80.0%
Interest Earned	91	20	5,000	5,000	24900.0%
Other Revenues	-	-	-	-	
Total Revenues	\$ 35,438	\$ 32,448	\$ 52,428	\$ 12,000	-63.0%
Expenditures:					
Police	\$ 7,096	\$ 94,925	\$ 94,925	\$ 1,000	-98.9%
Animal Control	2,592	34,555	34,555	5,000	-85.5%
Fire	1,168	16,961	16,961	(1)	-100.0%
Parks & Recreation	-	-	-	-	
Total Expenditures	\$ 10,856	\$ 146,441	\$ 146,441	\$ 5,999	-95.9%
Excess (deficiency) of revenues over expenditures	\$ 24,582	\$ (113,993)	\$ (94,013)	\$ 6,001	-105.3%
Other Financing Sources (Uses):					
Transfers In	\$ -	\$ -	\$ -	\$ -	NA
Transfers Out	-	-	-	-	NA
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -	NA
Net Change in Fund Balance	\$ 24,582	\$ (113,993)	\$ (94,013)	\$ 6,001	-105.3%
Assigned:					
Police	\$ 70,808	\$ 73,497	\$ 73,497	\$ 1,000	-98.6%
Animal Control	14,905	34,555	34,555	20,000	-42.1%
Fire	9,717	11,960	11,960	(1)	-100.0%
Parks & Recreation	-	-	-	-	
Unassigned	-	-	-	5,000	NA
Beginning Fund Balance	\$ 95,430	\$ 120,012	\$ 120,012	\$ 25,999	-78.3%
Ending Fund Balance	\$ 120,012	\$ 6,019	\$ 25,999	\$ 32,000	431.6%
Assigned:					
Police	\$ 73,497	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Animal Control	34,555	5,000	20,000	20,000	300.0%
Fire	11,960	(1)	(1)	1,000	-111211.1%
Parks & Recreation	-	-	-	-	
Unassigned	-	20	5,000	10,000	49900.0%
Total Ending Fund Balance	\$ 120,012	\$ 6,019	\$ 25,999	\$ 32,000	431.6%

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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 FY2022 Comprehensive Annual Report:

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

$$\mathbf{\$17,618,093 / \$159,623,343 = 11.25\%}$$

- ❖ Debt Service Fund Mill Levy:

$$\mathbf{2022 \text{ mill levy} = 11.51}$$

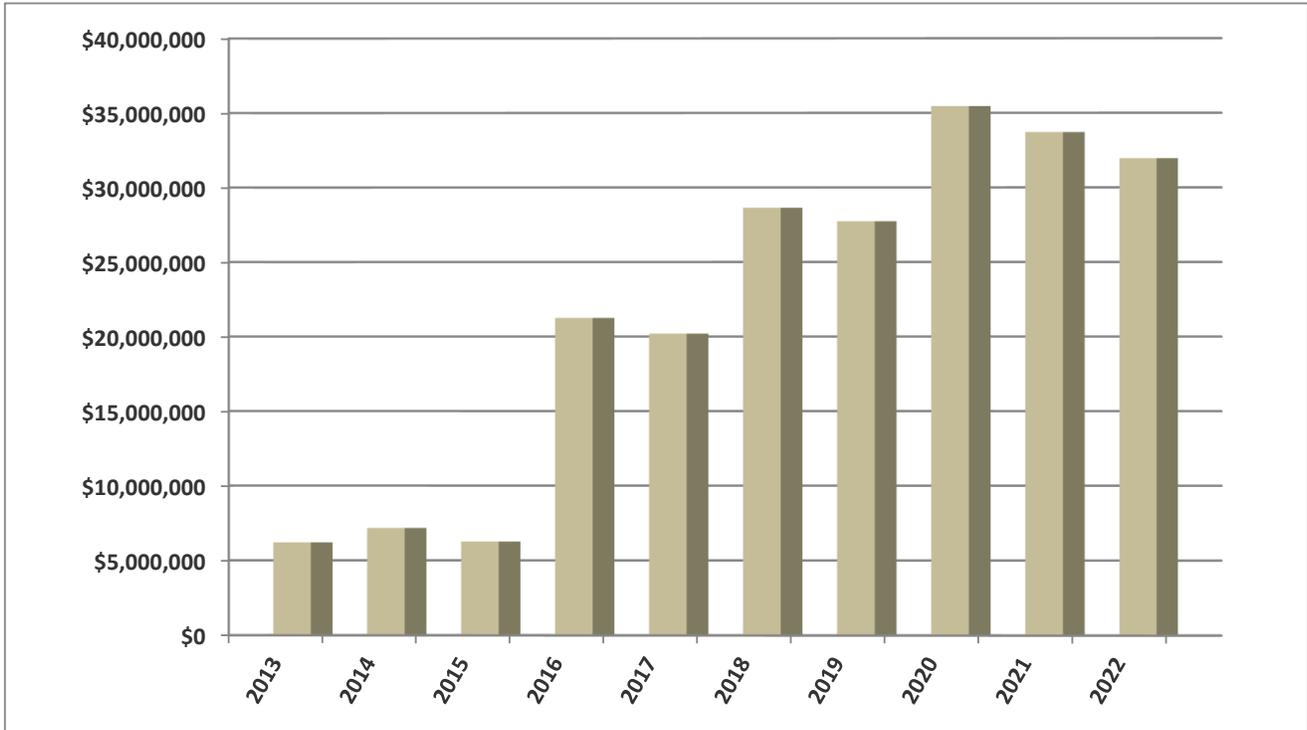
- ❖ Municipal Authority Debt Coverage Ratio (Net Revenues / Debt Service):

$$\mathbf{\text{Debt Coverage} = 4.78}$$

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

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

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



Fiscal Year Debt Service

2013	\$ 6,200,000
2014	\$ 7,165,000
2015	\$ 6,255,000
2016	\$ 21,245,000
2017	\$ 20,195,000
2018	\$ 28,635,000
2019	\$ 27,725,000
2020	\$ 35,450,000
2021	\$ 33,705,000
2022	\$ 31,950,000

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>
2013	\$ 9.52
2014	\$ 3.23
2015	\$ 10.50
2016	\$ 9.70
2017	\$ 8.70
2018	\$ 5.99
2019	\$ 7.38
2020	\$ 10.00
2021	\$ 14.59
2022	\$ 11.81

**CITY OF SAND SPRINGS
DEBT SERVICE
FY2024 PROPOSED BUDGET**

	Original Amount	Annual Payment by Source			Balance 7/1/2022	Maturity
		Ad Valorem	Sales Tax	MA Rates		
CITY OF SAND SPRINGS						
<u>2018 G.O. Bonds Economic Development</u>	6,180,000	477,283	-	-	4,880,000	Apr. 2038
<u>2018 G.O. Bonds City Projects</u>	3,500,000	268,419	-	-	2,775,000	Apr. 2038
<u>2021 Ref.G.O. Bonds 2014</u>	1,510,000	139,600	-	-	960,000	Mar. 2034
<u>2019 G.O. Bonds (Citywide)</u>	6,500,000	509,900	-	-	5,820,000	Jul. 2039
<u>2020 G.O. Bonds (Citywide)</u>	2,900,000	209,650	-	-	2,635,000	Jun. 2040
<u>2022 G.O. Bonds (City Projects)</u>	6,750,000	380,382	-	-	6,750,000	Nov. 2042
<u>2022 G.O. Bonds (Community Dev)</u>	1,135,000	69,029	-	-	1,135,000	Nov. 2042
<u>2015 Revenue Bonds-Public Safety</u>	8,640,000	-	531,166	-	7,095,000	Jan. 2042
<u>2016 Revenue Bonds-Public Safety</u>	7,360,000	-	445,984	-	6,025,000	Jan. 2042
<u>Fire Pumper Truck-Rev Antipation Note</u>	823,145	-	174,637	-	664,971	Apr. 2027
TOTAL CITY	\$ 45,298,145	\$ 2,054,262	\$ 1,151,787	\$ -	\$ 38,739,971	
SAND SPRINGS MUNICIPAL AUTHORITY						
<u>2001 OWRB Loan (Wastewater Treatment \$4,410,806)</u>						
2004A Permanent Note	950,806	-	-	47,720	47,540	Mar. 2024
<u>2005 OWRB Loan (Wastewater System \$4,564,000)</u>						
2014 Rfg of 2005 Permanent Note	1,521,094	-	-	147,802	432,103	Mar. 2026
2014 Rfg of 2006 Permanent Note	1,440,709	-	-	144,765	358,191	Mar. 2026
<u>2010 DWSRF (AMR Project)</u>	5,630,000	-	-	155,818	973,988	Sep. 2030
<u>Series 2020 MA Utility Revenue Bonds</u>	21,920,000	-	800,000	576,800	20,560,000	Nov. 2042
<u>Series 2022 MA Utility Revenue Bonds</u>	7,740,000	-	-	466,588	7,545,000	Apr. 2047
TOTAL MUNICIPAL AUTHORITY	\$ 39,202,609	\$ -	\$ 800,000	\$ 1,539,492	\$ 29,916,821	
GRAND TOTAL	\$ 84,500,754	\$ 2,054,262	\$ 1,951,787	\$ 1,539,492	\$ 68,656,792	

**CITY OF SAND SPRINGS
SINKING FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED	%
					CHG
Revenues:					
Advalorem Taxes	\$ 1,851,366	\$ 1,920,835	\$ 1,920,835	\$ 2,054,262	6.9%
Interest on Delinquent Taxes	72	2,500	2,500	2,500	0.0%
Interest Earned	(9,171)	700	700	700	0.0%
Other Revenues	4,336				
GO Bond Proceeds	-				
Premium on Sale of Bonds	-				
Total Revenues	\$ 1,846,603	\$ 1,924,035	\$ 1,924,035	\$ 2,057,462	6.9%
Expenditures:					
¹ Principal	\$ 1,260,000	\$ 1,255,000	\$ 1,255,000	\$ 1,125,000	-10.4%
Interest & Fees	548,056	515,027	515,027	929,262	80.4%
Judgements	83,944	170,000	170,000	-	-100.0%
Total Expenditures	\$ 1,892,000	\$ 1,940,027	\$ 1,940,027	\$ 2,054,262	5.9%
Excess (deficiency) of revenues over expenditures	\$ (45,397)	\$ (15,992)	\$ (15,992)	\$ 3,200	-120.0%
Other Financing Sources (Uses):					
Transfers in	\$ -	\$ -	\$ -	\$ -	NA
Transfers out	-	(700)	(700)	(700)	0.0%
Total Other Fin Sources (Uses)	\$ -	\$ (700)	\$ (700)	\$ (700)	0.0%
Net Change in Fund Balance	\$ (45,397)	\$ (16,692)	\$ (16,692)	\$ 2,500	-115.0%
Restricted	\$ 1,195,450	\$ 1,150,053	\$ 1,150,053	\$ 1,133,361	
Assigned	-	-	-	-	
Beginning Fund Balance	\$ 1,195,450	\$ 1,150,053	\$ 1,150,053	\$ 1,133,361	-1.5%
Restricted	\$ 1,150,053	\$ 1,133,361	\$ 1,133,361	\$ 1,135,861	
Assigned	-	-	-	-	
Ending Fund Balance	\$ 1,150,053	\$ 1,133,361	\$ 1,133,361	\$ 1,135,861	0.2%
¹ Principal Retirement					
G.O. Bond 2020	110,000	155,000	155,000	155,000	0.0%
G.O. Bond 2021 Ref 2014	300,000	250,000	250,000	120,000	-52.0%
G.O. Bond 2018 Econ Development	325,000	325,000	325,000	325,000	0.0%
G.O. Bond 2018 City Projects	185,000	185,000	185,000	185,000	0.0%
G.O. Bond 2019	340,000	340,000	340,000	340,000	0.0%
G.O. Bond 2022 City Projects	-	-	-	-	NA
G.O. Bond 2022 Comm Development	-	-	-	-	NA
Total Principal Retirements	\$ 1,260,000	\$ 1,255,000	\$ 1,255,000	\$ 1,125,000	-10.4%

Section Six

BUDGET DETAIL

CAPITAL PROJECTS

General Obligation Bond 2014 Fund
Capital Improvement Fund
Golf Course Capital Improvement Fund
Street Improvement Fund
Stormwater Capital Improvement Fund
Capital Improvement Water & Wastewater Fund
Airport Construction Fund
Tax Incremental District Fund
General Short Term Capital Fund
Vision 2025 Fund
Public Safety Capital Improvement Fund
Economic Dev Capital Improvement Fund
Park & Recreation Fund
Community Development Block Grant-EDIF Fund
General Obligation Bond 2018 Econ Dev Fund
General Obligation Bond 2018 City Projects Fund
Development Capital Improvement Fund
General Obligation Bond 2022 City Projects Fund
General Obligation Bond 2022 Econ Dev Fund
Water Meter Replacement Fund
Municipal Authority Short Term Capital Fund

**CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 185,600	\$ -	\$ 185,600	\$ -
Rents & Royalties	-	-	-	-
Land Sale Proceeds	705,059	705,059	705,059	-
Other Revenues	-	-	-	-
Interest Earned	15,000	32,006	50,000	50,000
Total Revenues	\$ 905,659	\$ 737,065	\$ 940,659	\$ 50,000
Expenditures:				
Facilities Management	\$ 458,991	\$ 50,409	\$ 458,991	\$ -
Emergency Management	4,660	-	4,660	-
Street	90,723	-	90,723	10,000
Parks & Recreation	39,446	-	39,446	-
Wastewater Maint & Operations	-	-	-	-
Golf Course	29,319	-	29,319	-
Economic Development	55,500	500	55,500	-
Public Works	917,000	-	791,254	-
Lake Caretaker	59,584	-	59,584	-
River West	427,816	60,765	399,434	10,000
Airport	-	-	-	-
Total Expenditures	\$ 2,083,039	\$ 111,674	\$ 1,928,911	\$ 20,000
Excess (deficiency) of revenues over expenditures	\$ (1,177,380)	\$ 625,391	\$ (988,252)	\$ 30,000
Other Fin Sources (Uses):				
Transfers In- MA Wtr Util Fund	\$ -	\$ -	\$ -	\$ -
Transfers In- MA WW Util Fund	300,000	300,000	300,000	-
Transfers In- General Fund	-	-	-	-
Transfers Out- GO Bond 2018 Fund Cty Proj	(81,347)	(81,347)	(81,347)	-
Total Other Fin Sources (Uses)	\$ 218,653	\$ 218,653	\$ 218,653	\$ -
Net Change in Fund Balance	\$ (958,727)	\$ 844,044	\$ (769,599)	\$ 30,000
Assigned - Designated River West	\$ 602,782	\$ 602,782	\$ 602,782	\$ 880,025
Assigned - Designated Southside Park	10,750	10,750	10,750	10,750
Assigned - Designated for Improvements	1,372,738	1,372,738	1,372,738	78,325
Beginning Fund Balance	\$ 1,986,270	\$ 1,986,270	\$ 1,986,270	\$ 1,216,671
Ending Fund Balance	\$ 1,027,543	\$ 2,830,314	\$ 1,216,671	\$ 1,246,671
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated River West	798,678	1,165,729	880,025	870,025
Assigned - Designated Southside Park	10,750	10,750	10,750	10,750
Assigned - Parking Lot Improvements	-	-	247,571	247,571
Assigned - Designated for Improvements	218,115	1,653,835	78,325	118,325
Total Ending Fund Balance	\$ 1,027,543	\$ 2,830,314	\$ 1,216,671	\$ 1,246,671

**CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT FUND
FY2024 PROPOSED BUDGET**

PROJECT DETAIL	BUDGET		ACTUAL		ACTUAL		FY2024
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	BUDGET REQUESTED	
REVENUE SOURCES/USES:							
Intergovernmental	\$ 929,412	743,812	\$ 185,600	\$ -	\$ 743,812	\$ -	
Rents & Royalties	123,750	123,750	-	-	123,750	-	
Interest Earned	392,647	377,647	15,000	32,006	409,653	50,000	
Other Revenues	750,805	750,805	-	-	750,805	-	
Land Sale Proceeds	4,691,344	3,986,285	705,059	705,059	4,691,344	-	
Contributions & Donations	47,525	47,525	-	-	47,525	-	
Transfers from Other Funds	5,316,061	5,016,061	300,000	300,000	5,316,061	-	
Transfers to Other Funds	(3,854,345)	(3,772,998)	(81,347)	(81,347)	(3,854,345)	-	
TOTAL	\$ 8,397,199	\$ 7,272,887	\$ 1,124,312	\$ 955,718	\$ 8,228,605	\$ 50,000	
PROJECTS:							
Completed Projects/Inactive	\$ 3,684,223	\$ 3,684,223	\$ -	\$ -	\$ 3,684,223	\$ -	
Shell Creek Lake Prop Improvements	144,474	84,890	59,584	-	84,890	-	
Public Works Facility Improvements	106,917	99,917	7,000	-	99,917	-	
Emergency Weather Sirens	49,999	45,339	4,660	-	45,339	-	
SS Rotary Centennial Park	5,732	4,855	877	-	4,855	-	
Vision 2025	93,588	93,588	-	-	93,588	-	
Downtown Tree/ Sidewalk Repl	47,810	32,087	15,723	-	32,087	10,000	
S.S. Lake Spillway Improvements	325,529	299,571	25,958	-	299,571	-	
Golf Course Pond Improvements	241,086	219,639	21,447	-	219,639	-	
River West (RCC)	278,730	237,354	41,376	10,185	247,539	10,000	
Golf Course Gated Entry	15,000	14,081	919	-	14,081	-	
Golf Course Cart Path Repairs	5,000	-	5,000	-	-	-	
Property Purchase	55,216	19,515	35,701	8,093	27,608	-	
Highway 97 Trail Repairs	55,000	42,389	12,611	-	42,389	-	
River West Utility Relocation (RCC)	213,691	167,345	46,346	-	167,345	-	
Golf Course Pro Shop Improvements	20,000	18,067	1,933	-	18,067	-	
River West Trail/Landscape Improvements	129,416	43,741	85,675	-	43,741	-	
River West Street Lighting	350,000	345,430	4,570	-	345,430	-	
Equipment Canopies	400,239	239	400,000	-	239	-	
River West Community Memorial	157,643	120,070	37,573	580	120,650	-	
RW Incentive Agreements	1,050,000	1,000,000	50,000	50,000	1,050,000	-	
Airport Residence Replacement	200,000	175	199,825	-	175	-	
Sidewalk Master Plan Implementation	-	-	75,000	-	-	-	
River West Property Maint	215,024	52,748	162,276	-	52,748	-	
Municipal Building Remodel-Furnishings	163,750	162,445	1,305	220	162,665	-	
Demo old Street Building & Site Imprv	72,160	-	72,160	-	-	-	
Golf Driving Range Nets	20	-	20	-	-	-	
Dudley Complex Cleanup	12,830	12,830	-	-	12,830	-	
Airport Hanger Purchase	-	-	-	-	-	-	
CMAQ Grant-Vehicles (city match)	310,000	-	310,000	-	-	-	
Covered Materials Storage	200,000	-	200,000	-	-	-	
Elevator Replacement-City Hall	150,000	-	150,000	42,096	42,096	-	
MET Relocation	55,500	-	55,500	500	500	-	
TOTAL	\$ 8,808,578	\$ 6,800,539	\$ 2,083,039	\$ 111,674	\$ 6,912,213	\$ 20,000	

**CITY OF SAND SPRINGS
GOLF COURSE CAPITAL IMPROVEMENT FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED		
Revenues:						
Interest Earned	\$ 5	\$ 1,101	\$ 2,000	\$ 2,000		
Other	-	-	-	-		
Total Revenues	\$ 5	\$ 1,101	\$ 2,000	\$ 2,000		
Expenditures:						
Golf Course Improvements	\$ 116,657	\$ 23,117	\$ 116,657	\$ 40,000		
Total Expenditures	\$ 116,657	\$ 23,117	\$ 116,657	\$ 40,000		
Excess (deficiency) of revenues over expenditures	\$ (116,652)	\$ (22,016)	\$ (114,657)	\$ (38,000)		
Other Financing Sources (Uses):						
Transfers In- MA Golf Course Fund	\$ 53,850	\$ 35,090	\$ 53,850	\$ 58,392		
Total Other Fin Sources (Uses)	\$ 53,850	\$ 35,090	\$ 53,850	\$ 58,392		
Net Change in Fund Balance	\$ (62,802)	\$ 13,074	\$ (60,807)	\$ 20,392		
Beginning Fund Balance	\$ 72,201	\$ 72,201	\$ 72,201	\$ 11,394		
Ending Fund Balance	\$ 9,399	\$ 85,275	\$ 11,394	\$ 31,786		
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -		
Reserved for Improvements	9,399	85,275	11,394	31,786		
Total Ending Fund Balance	\$ 9,399	\$ 85,275	\$ 11,394	\$ 31,786		
	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	LIFE TO DATE	FY2024 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 1,697	\$ 1,692	\$ 5	\$ 1,101	\$ 2,793	\$ 2,000
Other	-	-	-	-	-	-
Transfers from Other Funds	345,279	291,429	53,850	35,090	326,519	58,392
TOTAL	\$ 346,976	\$ 293,121	\$ 53,855	\$ 36,191	\$ 329,312	\$ 60,392
PROJECTS:						
Golf Course Improvements	\$ 398,531	\$ 281,874	\$ 116,657	\$ 23,117	\$ 304,991	\$ 40,000
TOTAL	\$ 398,531	\$ 281,874	\$ 116,657	\$ 23,117	\$ 304,991	\$ 40,000

**CITY OF SAND SPRINGS
STREET IMPROVEMENT FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Intergovernmental Rev	\$ 361,600	\$ -	\$ 361,600	\$ -
Sales Tax-1/2 Penny	1,979,266	1,014,278	2,018,114	2,058,476
Interest Earned	70,000	165,951	150,000	150,000
Other Revenues	-	-	-	-
Total Revenues	\$ 2,410,866	\$ 1,180,229	\$ 2,529,714	\$ 2,208,476
Expenditures:				
Public Improvements	\$ 12,935,681	\$ 438,162	\$ 12,935,681	\$ 2,358,000
Total Expenditures	\$ 12,935,681	\$ 438,162	\$ 12,935,681	\$ 2,358,000
Excess (deficiency) of revenues over expenditures	\$ (10,524,815)	\$ 742,067	\$ (10,405,967)	\$ (149,524)
Other Fin Sources (Uses):				
GO Bond 2018-Econ Dev Fund	-	-	-	-
Development CIP Fund	-	-	-	-
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (10,524,815)	\$ 742,067	\$ (10,405,967)	\$ (149,524)
Beginning Fund Balance	\$ 10,714,016	\$ 10,714,016	\$ 10,714,016	\$ 308,049
Ending Fund Balance	\$ 189,201	\$ 11,456,083	\$ 308,049	\$ 158,525
Assigned - Designated for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	189,201	11,456,083	308,049	158,525
Total Ending Fund Balance	\$ 189,201	\$ 11,456,083	\$ 308,049	\$ 158,525

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2024 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Transfers In- Sales Tax	\$ 18,568,732	\$ 18,568,732	\$ -	\$ -	\$ 18,568,732	\$ -
Transfers In- Other Funds	4,481,851	4,481,851	-	-	4,481,851	-
Sales Tax Revenues	3,835,654	1,856,388	1,979,266	1,014,278	2,870,666	-
Intergovernmental Revenue*	808,903	447,303	361,600	-	447,303	-
Contributions & Donations	6,600	6,600	-	-	6,600	-
Interest Earned	916,423	846,423	70,000	165,951	1,012,374	-
Other Revenues	416,902	416,902	-	-	416,902	-
Transfers to Other Funds	(1,097,500)	(1,097,500)	-	-	(1,097,500)	-
TOTAL	\$ 27,937,564	\$ 25,526,698	\$ 2,410,866	\$ 1,180,229	\$ 26,706,927	\$ -

* See detail on following page

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2024 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
PROJECTS:						
Completed Projects/Inactive	\$ 8,630,736	\$ 8,630,736	\$ -	\$ -	\$ 8,630,736	\$ -
Main Street Improv (\$6.2M est)	3,105,169	2,891,833	213,336	-	2,891,833	-
Airport Access Road (\$5M est)	500,000	-	500,000	-	-	-
Highway 97 Widening	1,141,812	441,052	700,760	-	441,052	-
113th W Ave Widening- Phase 1	872,327	311,478	560,849	11,882	323,360	10,000
Roadway Striping	497,458	349,320	148,138	-	349,320	150,000
School Crosswalk Striping	40,813	10,813	30,000	-	10,813	-
Project Design Assistance	68,618	51,620	16,998	-	51,620	3,000
113th W Ave Widening- Phase 2	1,057,741	192,441	865,300	128,313	320,754	210,000
113th W Ave Widening- Phase 3	2,054,999	287,058	1,767,941	220,398	507,456	130,000
Traffic Signal Upgrades	384,000	237,992	146,008	-	237,992	50,000
Bridge Rehabilitation	262,723	92,373	170,350	22,163	114,536	25,000
41st Street Improvements	269,999	23,259	246,740	-	23,259	-
Morrow & Adams RR Signals	18,097	18,097	-	-	18,097	-
Underpass Improvements (Hwy97,)	200,000	-	200,000	-	-	-
Morrow Rd Widening	2,092,812	1,704,939	387,873	-	1,704,939	-
Speed Humps Project	36,000	3,840	32,160	-	3,840	30,000
2020 Street Overlays	980,000	197	979,803	-	197	-
97T Rehab Design & Construction I	550,000	152,949	397,051	-	152,949	900,000
81st W Ave Trail Connector (Match)	535,000	22,029	512,971	2,582	24,611	-
41st St Pavement Resurfacing (We:	1,904,999	88,074	1,816,925	17,330	105,404	-
Hwy 97 Roadway Lighting Rehab	256,534	211,056	45,478	4,000	215,056	-
2022 Street Overlays	1,250,000	-	1,250,000	-	-	400,000
CMAQ Grant-Signal Upgrades(city r	77,000	-	77,000	-	-	-
SH-97 Right Turn Lane	620,000	-	620,000	31,494	31,494	-
41st St Pavement Resurfacing (Eas	1,250,000	-	1,250,000	-	-	-
112th W Ave (41s to 51st)	-	-	-	-	-	450,000
TOTAL	\$ 28,656,837	\$ 15,721,156	\$ 12,935,681	\$ 438,162	\$ 16,159,318	\$ 2,358,000

**CITY OF SAND SPRINGS
STORMWATER CAPITAL IMPROVEMENT FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 25,000	\$ 44,395	\$ 50,000	\$ 50,000
Other	-	-	-	-
Total Revenues	\$ 25,000	\$ 44,395	\$ 50,000	\$ 50,000
Expenditures:				
Stormwater	\$ 3,958,287	\$ 493,248	\$ 3,958,287	\$ 260,000
Total Expenditures	\$ 3,958,287	\$ 493,248	\$ 3,958,287	\$ 260,000
Excess (deficiency) of revenues over expenditures	\$ (3,933,287)	\$ (448,853)	\$ (3,908,287)	\$ (210,000)
Other Financing Sources (Uses):				
Transfers In- MA Stormwater Util	\$ 1,000,000	\$ 499,998	\$ 1,000,000	\$ 1,000,000
Transfers out - GO Bond 2018-Econ Dev	-	-	-	-
Transfers out - Dev CIP Fund	-	-	-	-
Total Other Fin Source (Uses)	\$ 1,000,000	\$ 499,998	\$ 1,000,000	\$ 1,000,000
Net Change in Fund Balance	\$ (2,933,287)	\$ 51,145	\$ (2,908,287)	\$ 790,000
Beginning Fund Balance	\$ 4,088,479	\$ 4,088,479	\$ 4,088,479	\$ 1,180,192
Ending Fund Balance	\$ 1,155,192	\$ 4,139,624	\$ 1,180,192	\$ 1,970,192
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	1,155,192	4,139,624	1,180,192	1,970,192
Total Ending Fund Balance	\$ 1,155,192	\$ 4,139,624	\$ 1,180,192	\$ 1,970,192

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	LIFE TO DATE	FY2024 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 385,577	\$ 360,577	\$ 25,000	\$ 44,395	\$ 404,972	\$ 50,000
Transfers from Other Funds	22,473,000	21,473,000	1,000,000	499,998	21,972,998	1,000,000
Transfers to Other Funds	(6,308,631)	(6,308,631)	-	-	(6,308,631)	-
TOTAL	\$ 16,549,946	\$ 15,524,946	\$ 1,025,000	\$ 544,393	\$ 16,069,339	\$ 1,050,000
PROJECTS:						
Completed Projects/Inactive	\$ 1,272,726	\$ 1,272,726	\$ -	\$ -	\$ 1,272,726	\$ -
Misc. Drainage Improvements	287,028	77,306	209,722	2,451	79,757	150,000
Main St Drainage Impr (\$2.9m)	442,795	370,795	72,000	-	370,795	-
Impervious Surface Map Updates	39,151	24,254	14,897	-	24,254	10,000
Pecan-Woodland East Diversion (\$1.	1,922,000	3,240	1,918,760	2,160	5,400	-
Ray Brown Park Det Extension	100,680	47,915	52,765	-	47,915	-
Levee District #12 Phase 2 Assessm	159,969	35,633	124,336	-	35,633	-
Hwy 97 Storm Water Box Enlgmnt	550,000	-	550,000	-	-	-
W Bigheart Crk Culvert Rp	226,775	226,775	-	-	226,775	-
STW Outfall Replc-4th/Ind	652,998	154,695	498,303	488,637	643,332	-
Sand Springs Lake Culvert Repl	523,000	17,926	505,074	-	17,926	100,000
Franklin Creek Channel Improv	219,999	207,569	12,430	-	207,569	-
	-	-	-	-	-	-
TOTAL	\$ 6,397,121	\$ 2,438,834	\$ 3,958,287	\$ 493,248	\$ 2,932,082	\$ 260,000

**CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT WATER AND WASTEWATER FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 600,270	\$ 745,834	\$ 745,834	\$ -
Water Taps	170,000	26,500	60,000	60,000
Sales Tax-1 Penny	3,958,532	2,028,556	4,036,228	4,116,953
Other Revenues	-	-	-	-
Interest Earned	100,000	168,251	220,000	220,000
Other Revenues	-	-	-	-
Total Revenues	\$ 4,828,802	\$ 2,969,141	\$ 5,062,062	\$ 4,396,953
Expenditures:				
Water Distribution	\$ 10,269,611	\$ 392,287	\$ 10,199,733	\$ 2,270,000
Water Treatment	708,077	8,619	708,077	100,000
Wastewater Distribution	2,163,285	75,170	2,150,815	145,000
Wastewater Treatment	497,871	18,739	497,871	1,100,000
Total Expenditures	\$ 13,638,844	\$ 494,815	\$ 13,556,496	\$ 3,615,000
Excess (deficiency) of revenues over expenditures	\$ (8,810,042)	\$ 2,474,326	\$ (8,494,434)	\$ 781,953
Other Fin Sources (Uses):				
Transfers Out- MA Wtr Util Fund (Debt Service)	(800,000)	(400,002)	(800,000)	(800,000)
Transfers Out-GO Bond 2018 Econ Dev	-	-	-	-
Transfers Out-CDGB-EDIF	(10,000)	(10,000)	(10,000)	-
Total Other Fin Sources (Uses)	\$ (810,000)	\$ (410,002)	\$ (810,000)	\$ (800,000)
Net Change in Fund Balance	\$ (9,620,042)	\$ 2,064,324	\$ (9,304,434)	\$ (18,047)
Beginning Fund Balance	\$ 9,746,391	\$ 9,746,391	\$ 9,746,391	\$ 441,957
Ending Fund Balance	\$ 126,349	\$ 11,810,715	\$ 441,957	\$ 423,910
Assigned - Designated for Encumbrances	-	-	-	-
Assigned - Designated for Improvements	126,349	11,810,715	441,957	423,910
Total Ending Fund Balance	\$ 126,349	\$ 11,810,715	\$ 441,957	\$ 423,910

	BUDGET	ACTUAL	BUDGET	ACTUAL		FY2024 BUDGET REQUESTED
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	
REVENUE SOURCES (USES):						
Intergovernmental	\$ 979,155	\$ 378,885	\$ 600,270	\$ 745,834	\$ 1,124,719	
Water/ Sewer Taps	2,368,985	2,198,985	170,000	26,500	2,225,485	60,000
Sales Taxes-1 Penny	7,671,307	3,712,775	3,958,532	2,028,556	5,741,331	4,116,953
Interest Earned	1,311,388	1,211,388	100,000	168,251	1,379,639	220,000
Other Revenues	185,591	185,591	-	-	185,591	
Transfer for Sales Tax	50,296,149	50,296,149	-	-	50,296,149	
Transfers from Other Funds	27,929,117	27,929,117	-	-	27,929,117	
Transfers to Other Funds	(17,887,553)	(17,077,553)	(810,000)	(410,002)	(17,487,555)	(800,000)
TOTAL	\$ 72,854,139	\$ 68,835,337	\$ 4,018,802	\$ 3,304,973	\$ 72,140,310	\$ 3,596,953
Expenditures:						
Completed Projects/Inactive	\$ 41,635,546	\$ 41,635,546	-	-	\$ 41,635,546	
San Swr Lift Station Rehabilitation	1,029,451	794,978	234,473	8,990	803,968	
Water Pump Stations Rehabilitation	596,979	414,419	182,560	33,180	447,599	100,000
2" Water Line Replacements	1,417,107	1,063,358	353,749	3,393	1,066,751	300,000
Water Distribution Flow Meters (8 units)	227,303	150,074	77,229	-	150,074	
Shell Lake Dam Improvements	2,123,770	544,774	1,578,996	27,980	572,754	
Hwy. 97 12" WL	366,202	87,845	278,357	-	87,845	250,000
Sanitary Sewer Line Replacements	3,324,775	2,253,131	1,071,644	29,954	2,283,085	
WTP Influent Valve Rehab	75,000	-	75,000	-	-	100,000
Blending Vault Improv (chem feed & poly)	266,011	159,079	106,932	-	159,079	
Shell Lake Dam & Road Modifications	264,998	38,017	226,981	-	38,017	
WTP Chlorine Containment (design only)	50,000	-	50,000	-	-	
Lagoon Rehab	419,999	342	419,657	-	342	

(continued on facing page)

**CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT WATER AND WASTEWATER FUND
FY2024 PROPOSED BUDGET**

	BUDGET		ACTUAL		BUDGET		ACTUAL		FY2024 BUDGET REQUESTED
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	CURR YEAR	LIFE TO DATE		
Sewer Lift Station Generator Improvements	\$ 285,104	\$ 151,070	\$ 134,034	\$ -	\$ 151,070	\$ -	\$ 151,070	\$ 70,000	
AMR Equipment for New Water Taps	69,821	29,333	40,488	-	29,333	-	29,333		
Meters for New Water Taps	222,173	158,261	63,912	-	158,261	-	158,261		
WTP Improvements	683,310	320,996	362,314	8,619	329,615	-	329,615		
WWTP Improvements	1,200,667	752,796	447,871	18,739	771,535	-	771,535	100,000	
Meter Vault Improvements	250,000	143,619	106,381	7,498	151,117	-	151,117	100,000	
Emergency Repairs	564,429	212,687	351,742	106	212,793	-	212,793		
SRWCS One-Way Tank	349,999	303,653	46,346	-	303,653	-	303,653		
Shell Lake RWCS	150,000	-	150,000	14,225	14,225	-	14,225	150,000	
Hwy 97 Utility Relocations (80/20)	200,000	32,842	167,158	-	32,842	-	32,842		
McKinley East Tank Retrofit	149,999	21,071	128,928	128,928	149,999	-	149,999		
Contract Inspections-Hwy 97 Bridge Utilities	201,035	6,165	194,870	-	6,165	-	6,165		
Northwoods Chlorine Booster Station	1,239,088	1,160,333	78,755	-	1,160,333	-	1,160,333		
Rock School Rd WL Replacement	39,999	26,164	13,835	-	26,164	-	26,164		
Pratt Interceptor (32nd St)	1,000,000	9,585	990,415	-	9,585	-	9,585		
Broadway W.L. Replacement (Main to Washing	545,879	534,722	11,157	-	534,722	-	534,722		
2nd St WW Line Replacement	439,003	426,533	12,470	-	426,533	-	426,533		
Charles Page Water BPS Upgrade	349,819	15,733	334,086	810	16,543	-	16,543		
E 41st Street Water BPS Upgrade	1,407,729	66,845	1,340,884	4,496	71,341	-	71,341		
Water Treatment Plant VFD Upgrade	150,000	7,992	142,008	-	7,992	-	7,992		
Arc Flash Elect Safety Impr (SRWCS WTP WW	50,000	-	50,000	-	-	-	-		
Water Distribution	1,644,069	1,446,974	197,095	15,506	1,462,480	-	1,462,480		
Wastewater Collection	776,460	635,453	141,007	36,226	671,679	-	671,679	25,000	
Fire Hydrant Replacement	868,353	668,062	200,291	66,459	734,521	-	734,521	150,000	
Spring Lake Campus (Rev Bond)	8,867,749	8,729,449	138,300	-	8,729,449	-	8,729,449		
Wtr Tanks Inspec/Rehab	2,170,582	2,120,601	49,981	4,718	2,125,319	-	2,125,319	55,000	
Prue Rd Tank & 161st Tank Rehab	68,572	56,197	12,375	-	56,197	-	56,197		
WTP Clearwell Improvements	100,000	71,606	28,394	-	71,606	-	71,606		
AWIA Risk Assessment	95,000	95,000	-	-	95,000	-	95,000		
Windycrest WL Improvements	149,816	4,824	144,992	5,661	10,485	-	10,485	215,000	
Maple Avenue WL Improvements	407,946	968	406,978	7,713	8,681	-	8,681		
Arkansas River Water Main Crossing	500,000	4,635	495,365	990	5,625	-	5,625		
West McKinley Tank Piping Modifications	299,908	(92)	300,000	552	460	-	460		
Emergency Repairs- Wastewater	2,852	2,852	-	-	2,852	-	2,852		
ARPA- Pogue Airport Water Line	838,257	114,632	723,625	22,391	137,023	-	137,023		
ARPA-Utility & Project Construction Equip	900,000	877,791	22,209	15,210	893,001	-	893,001		
South 97 Lift Station Upgrade	150,000	-	150,000	-	-	-	-	50,000	
Northwoods Tank Rehab	704,954	(46)	705,000	32,471	32,425	-	32,425		
Avery Drive Force Main Bank Stabilization	100,000	-	100,000	-	-	-	-		
Lead Service Line Inventory	-	-	-	-	-	-	-	250,000	
OWRB ARPA-Pogue AP Sewer Line	-	-	-	-	-	-	-		
WWTP SBR Blowers	-	-	-	-	-	-	-	1,000,000	
OWRB ARPA-Transite Waterline Replace	-	-	-	-	-	-	-		
Transite Waterline Replacement	-	-	-	-	-	-	-	50,000	
Shell Creek Tank Rehab	-	-	-	-	-	-	-	350,000	
SRWCS Valve Replacement	-	-	-	-	-	-	-	200,000	
SRWCS 2MG Tank Construction	-	-	-	-	-	-	-	100,000	
Total Expenditures	\$ 79,989,714	\$ 66,350,870	\$ 13,638,844	\$ 494,815	\$ 66,845,685	\$ -	\$ 66,845,685	\$ 3,615,000	

**CITY OF SAND SPRINGS
AIRPORT CONSTRUCTION FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest Earned	1,200	2,087	4,190	4,100
Total Revenues	\$ 1,200	\$ 2,087	\$ 4,190	\$ 4,100
Expenditures:				
Airport Improvements	\$ 162,411	\$ -	\$ 157,413	\$ 70,000
Total Expenditures	\$ 162,411	\$ -	\$ 157,413	\$ 70,000
Excess (deficiency) of revenues over expenditures	\$ (161,211)	\$ 2,087	\$ (153,223)	\$ (65,900)
Other Financing Sources (Uses):				
Transfers In- MA Wtr Utility Fund	\$ -	\$ -	\$ -	\$ 60,000
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ 60,000
Net Change in Fund Balance	\$ (161,211)	\$ 2,087	\$ (153,223)	\$ (5,900)
Beginning Fund Balance	\$ 172,513	\$ 172,513	\$ 172,513	\$ 19,290
Ending Fund Balance	\$ 11,302	\$ 174,600	\$ 19,290	\$ 13,390
Assigned - Designated for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	11,302	174,600	19,290	13,390
Total Ending Fund Balance	\$ 11,302	\$ 174,600	\$ 19,290	\$ 13,390

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2024 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Intergovernmental	\$ 6,271,629	\$ 6,271,629	\$ -	\$ -	\$ 6,271,629	\$ -
Interest Earned	35,335	34,135	1,200	2,087	36,222	4,100
Other Revenue	5,312	5,312	-	-	5,312	-
Transfers from Other Funds	1,219,400	1,219,400	-	-	1,219,400	60,000
Transfers to Other Funds	(104,000)	(104,000)	-	-	(104,000)	-
TOTAL	\$ 7,427,676	\$ 7,426,476	\$ 1,200	\$ 2,087	\$ 7,428,563	\$ 64,100
PROJECTS:						
Completed Projects/Inactive	\$ 6,787,487	\$ 6,787,487	\$ -	\$ -	\$ 6,787,487	\$ -
Terminal Bldg Remodel (50/50)	88,691	48,691	40,000	-	48,691	-
Outdoor Improvements	16,500	-	16,500	-	-	-
PAPI & Electrical Vault (Design)	136,837	136,837	-	-	136,837	-
PAPI & Electrical Vault (Constr)	129,082	129,082	-	-	129,082	-
Signage Improvements	3,990	1,990	2,000	-	1,990	-
NW Apron Hangar Development	34,999	30,001	4,998	-	30,001	-
Runway & Taxiway A Crack Seal	45,000	-	45,000	-	-	45,000
Airport Policy Document Updates	45,000	21,087	23,913	-	21,087	-
AWOS/Beacon	30,000	-	30,000	-	-	-
Airport Stormwater Drainage Repairs	-	-	-	-	-	25,000
TOTAL	\$ 7,317,586	\$ 7,155,175	\$ 162,411	\$ -	\$ 7,155,175	\$ 70,000

**CITY OF SAND SPRINGS
TAX INCREMENTAL DISTRICT FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED	% CHG
Revenues:					
Interest Earned	\$ -	\$ -	\$ -	\$ -	NA
Incremental Tax	620,219	750,000	750,000	750,000	
Program Income	-	-	-	-	0.0%
Total Revenues	\$ 620,219	\$ 750,000	\$ 750,000	\$ 750,000	0.0%
Expenditures:					
Other Svcs & Fees	\$ 620,219	\$ 750,000	\$ 750,000	\$ 750,000	0.0%
Total Expenditures	\$ 620,219	\$ 750,000	\$ 750,000	\$ 750,000	0.0%
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -	NA
Other Financing Sources (Uses):					
Transfers In- Gen Fund Incremental Tax	\$ -	\$ -	\$ -	\$ -	NA
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -	NA
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	NA
Beginning Fund Balance	\$ 852	\$ 852	\$ 852	\$ 852	0.0%
Ending Fund Balance	\$ 852	\$ 852	\$ 852	\$ 852	0.0%
Assigned	852	852	852	852	0.0%
Total Ending Fund Balance	\$ 852	\$ 852	\$ 852	\$ 852	0.0%

**CITY OF SAND SPRINGS
GENERAL SHORT-TERM CAPITAL FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED	% CHG
Revenues:					
E-911 Wireless Fees	\$ 165,569	\$ 165,000	\$ 165,000	\$ 224,400	36.0%
Intergovernmental	-	-	-	-	NA
Sports Use Fees	15,597	20,526	28,157	20,526	0.0%
Sale of Capital Assets	-	-	-	-	NA
Other Revenues	19,643	-	7,100	-	NA
Interest Earned	711	50	16,550	16,500	32900.0%
Total Revenues	\$ 201,520	\$ 185,576	\$ 216,807	\$ 261,426	40.9%
Expenditures:					
City Manager	\$ -	\$ -	\$ -	\$ -	NA
Finance	-	-	-	-	NA
Information Services	10,762	187,000	187,000	15,000	-92.0%
Human Resources	-	-	-	-	NA
Fleet Maintenance	-	-	-	-	NA
Parks & Recreation	185,403	197,873	197,873	18,500	-90.7%
Senior Citizens	-	-	-	-	NA
Neighborhood Services	-	66,000	66,000	-	-100.0%
Police	-	-	-	-	NA
Animal Control	26,067	3,933	3,933	-	-100.0%
Communications	-	-	-	-	NA
E-911 Wireless Monies	199	5,000	5,000	5,000	0.0%
Emergency Management	-	-	-	-	NA
E-911 Monies	-	-	-	-	NA
Fire	-	-	-	-	NA
E-911 Monies	-	-	-	-	NA
Facilities Management	-	-	-	70,000	NA
Street	388,799	93,957	93,957	427,000	354.5%
Economic Development	-	-	-	-	NA
Public Works	-	3,508	3,508	-	-100.0%
Total Expenditures	\$ 611,230	\$ 557,271	\$ 557,271	\$ 535,500	-3.9%
Excess (deficiency) of revenues over expenditures	\$ (409,710)	\$ (371,695)	\$ (340,464)	\$ (274,074)	-26.3%
Other Financing Sources (Uses):					
Transfers In	\$ 706,120	\$ 383,400	\$ 383,400	\$ 526,000	37.2%
Transfers Out	(120,000)	(120,000)	(120,000)	(120,000)	0.0%
Total Other Fin Sources (Uses)	\$ 586,120	\$ 263,400	\$ 263,400	\$ 406,000	54.1%
Net Change in Fund Balance	\$ 176,410	\$ (108,295)	\$ (77,064)	\$ 131,926	-221.8%
Assigned:					
E911 Wired	\$ 183,717	\$ 188,517	\$ 188,517	\$ 192,917	2.3%
E911 Wireless	451,819	497,189	497,189	537,189	8.0%
Unassigned	65,066	191,306	191,306	69,842	-63.5%
Beginning Fund Balance	\$ 700,602	\$ 877,012	\$ 877,012	\$ 799,948	-8.8%
Ending Fund Balance	\$ 877,012	\$ 768,717	\$ 799,948	\$ 931,874	21.2%
Assigned:					
E911 Wired	\$ 188,517	\$ 192,917	\$ 192,917	\$ 192,917	0.0%
E911 Wireless	497,189	537,189	537,189	636,589	18.5%
Unassigned	191,306	38,611	69,842	102,368	165.1%
Total Ending Fund Balance	\$ 877,012	\$ 768,717	\$ 799,948	\$ 931,874	21.2%
Operating Transfers In:					
M A Wtr Utility Fund	\$ 150,000	\$ 93,500	\$ 93,500	\$ -	-100.0%
General Fund- E911	4,800	4,400	4,400	-	-100.0%
General Fund	525,674	285,500	285,500	526,000	84.2%
Econ Development CIP	25,646	-	-	-	-
Total Oper Transfers In	\$ 706,120	\$ 383,400	\$ 383,400	\$ 526,000	37.2%
Operating Transfers Out:					
General Fund- E911 Wireless	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	0.0%
Capital Improvement Fund	-	-	-	-	-
Total Oper Transfers Out	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	0.0%

**CITY OF SAND SPRINGS
GENERAL SHORT-TERM CAPITAL FUND
DETAILED REQUEST
FY2024 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	10 PC's & 3 Large Printers	15,000	15,000	
Facilities Management	1 Ton SRW Truck w/Service Body	70,000	70,000	-
Communications	Computer Equipment (530603)	5,000	5,000	
Street	Komatsu 320 Series High Lift Loader 1 Ton DRW 4x4 Crew Cab Svc Body Truck 1 Ton SRW 4x4 Crew Cab Truck	427,000	427,000	
Parks & Recreation	Dumpsters for Case Park Utility Vehicle	18,500	18,500	
Total General Fund Capital Outlay		\$ 535,500	\$ 535,500	\$ -

**CITY OF SAND SPRINGS
VISION 2025 FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ -	\$ 426	\$ 800	\$ -
Contributions & Donations	-	-	-	-
Total Revenues	\$ -	\$ 426	\$ 800	\$ -
Expenditures:				
Parks & Recreation	\$ 35,219	\$ -	\$ 35,219	\$ -
Total Expenditures	\$ 35,219	\$ -	\$ 35,219	\$ -
Excess (deficiency) of revenues over expenditures	\$ (35,219)	\$ 426	\$ (34,419)	\$ -
Other Financing Sources (Uses):				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Contributed Capital	-	-	-	-
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (35,219)	\$ 426	\$ (34,419)	\$ -
Restricted Culture & Recreation	\$ -	\$ -	\$ -	\$ -
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	35,251	35,251	35,251	832
Beginning Fund Balance	\$ 35,251	\$ 35,251	\$ 35,251	\$ 832
Ending Fund Balance	\$ 32	\$ 35,677	\$ 832	\$ 832
Restricted Culture & Recreation	\$ -	\$ -	\$ -	\$ -
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	32	35,677	832	832
Total Ending Fund Balance	\$ 32	\$ 35,677	\$ 832	\$ 832

	BUDGET	ACTUAL	BUDGET	ACTUAL		FY2024 BUDGET REQUESTED
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers from Other Funds	-	-	-	-	-	-
Interest Earned	7,104	7,104	-	426	7,530	-
Contributions & Donations	2,000,000	2,000,000	-	-	2,000,000	-
Transfers to Other Funds	-	-	-	-	-	-
Contributed Capital	4,397,920	4,397,920	-	-	4,397,920	-
TOTAL	\$ 6,405,024	\$ 6,405,024	\$ -	\$ 426	\$ 6,405,450	\$ -
PROJECTS:						
Parks & Recreation						
Economic Development	\$ 639,164	\$ 606,955	\$ 32,209	\$ -	\$ 606,955	\$ -
Event Facilities	1,601,736	1,600,454	1,282	-	1,600,454	-
Community Enrichment	4,164,092	4,162,364	1,728	-	4,162,364	-
TOTAL	\$ 6,404,992	\$ 6,369,773	\$ 35,219	\$ -	\$ 6,369,773	\$ -

**CITY OF SAND SPRINGS
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Sales Tax-.45 Penny	1,781,339	912,850	1,816,303	1,852,629
Other Revenues			-	
Interest Earned	90	18,039	30,000	30,000
Total Revenues	\$ 1,781,429	\$ 930,889	\$ 1,846,303	\$ 1,882,629
Expenditures:				
Public Safety	1,263,434	735,308	1,263,434	305,877
Total Expenditures	\$ 1,263,434	\$ 735,308	\$ 1,263,434	\$ 305,877
Excess (deficiency) of revenues over expenditures	\$ 517,995	\$ 195,581	\$ 582,869	\$ 1,576,752
Other Financing Sources (Uses):				
Transfers In	\$ 81,347	\$ -	\$ 81,347	\$ -
Debt Service- Principal Payments	(663,174)	-	(663,174)	(671,338)
Debt Service- Interest & Fees	(493,713)	(238,625)	(493,713)	(480,449)
Transfers Out	(100,000)	(49,998)	(100,000)	(100,000)
Total Other Fin Sources (Uses)	\$ (1,175,540)	\$ (288,623)	\$ (1,175,540)	\$ (1,251,787)
Net Change in Fund Balance	\$ (657,545)	\$ (93,042)	\$ (592,671)	\$ 324,965
Restricted Public Safety- Police	\$ 1,139,746	\$ 1,139,746	\$ 1,139,746	\$ 513,994
Restricted Public Safety- Fire	231,808	231,808	231,808	319,754
Restricted Public Safety- Building	60,000	60,000	60,000	20,000
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	14,865	14,865	14,865	-
Beginning Fund Balance	\$ 1,446,419	\$ 1,446,419	\$ 1,446,419	\$ 853,748
Ending Fund Balance	\$ 788,874	\$ 1,353,377	\$ 853,748	\$ 1,178,713
Restricted Public Safety- Police	\$ 479,743	\$ 1,353,377	\$ 513,994	\$ 659,741
Restricted Public Safety- Fire	285,503		319,754	406,741
Restricted Public Safety- Building	20,000		20,000	40,000
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	3,628	-	-	72,231
Total Ending Fund Balance	\$ 788,874	\$ 1,353,377	\$ 853,748	\$ 1,178,713

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2024 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Revenue Bond Proceeds	\$ 16,033,038	\$ 16,033,038	\$ -	\$ -	\$ 16,033,038	\$ -
Sales Tax-.45 Penny	3,550,361	1,769,022	1,781,339	912,850	2,681,872	1,852,629
Sales Tax Transfers In	6,811,534	6,811,534	-	-	6,811,534	-
Transfers from Other Funds	956,492	875,145	81,347	81,347	956,492	-
Interest Earned	553,632	553,542	90	18,039	571,581	30,000
Other Revenues	60,088	60,088	-	-	60,088	-
Debt Svc- Principal Payments	(3,884,801)	(3,221,627)	(663,174)	-	(3,221,627)	(671,338)
Debt Svc- Interest & Admin Fees	(2,830,291)	(2,336,578)	(493,713)	(238,625)	(2,575,203)	(480,449)
Transfers to Other Funds	(430,420)	(330,420)	(100,000)	(49,998)	(380,418)	(100,000)
TOTAL	\$ 20,819,633	\$ 20,213,744	\$ 605,889	\$ 723,613	\$ 20,937,357	\$ 630,842
PROJECTS:						
Completed Projects/Inactive	\$ 846,577	\$ 846,577	\$ -	\$ -	\$ 846,577	\$ -
Public Safety Complex	13,385,822	13,377,823	7,999	2,270	13,380,093	-
Public Safety Schools	249,999	248,101	1,898	-	248,101	-
Public Safety Fire Station 2	1,668,285	1,663,317	4,968	829	1,664,146	-
Public Safety Software	15,000	15,000	-	-	15,000	-
Public Safety Police Units	926,688	657,953	268,735	111,004	768,957	177,377
Public Safety Fire Pumper Trk	749,999	748,606	1,393	-	748,606	-
Public Safety Center Bldg Maintenanr	60,000	-	60,000	-	-	-
Public Safety Workout Facility	1,063,847	253,456	810,391	606,542	859,998	-
Fire Vehicle Replacements	191,263	83,213	108,050	14,663	97,876	65,000
Fire Pumper Truck 2022	-	823,145	-	-	823,145	-
Police-Flock Cameras & Technology	-	-	-	-	-	33,500
Fire-Wildland Gear Replacement	-	-	-	-	-	30,000
TOTAL	\$ 18,310,903	\$ 17,870,614	\$ 1,263,434	\$ 735,308	\$ 18,605,922	\$ 305,877

**CITY OF SAND SPRINGS
ECONOMIC DEVELOPMENT CAPITAL IMPROVEMENT FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED	
Revenues:					
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	13,125	3,150	13,125	-	
Interest Earned	200	4,393	7,000	7,000	
Sales Tax-.10 Penny	395,853	202,856	403,623	411,695	
Total Revenues	\$ 409,178	\$ 210,399	\$ 423,748	\$ 418,695	
Expenditures:					
Economic Development	\$ 130,448	\$ 13,769	\$ 130,398	\$ 715,656	
Total Expenditures	\$ 130,448	\$ 13,769	\$ 130,398	\$ 715,656	
Excess (deficiency) of revenues over expenditures	\$ 278,730	\$ 196,630	\$ 293,350	\$ (296,961)	
Other Financing Sources (Uses):					
Transfers In	\$ -	\$ -	\$ -	\$ -	
Other Revenues	-	-	-	-	
Other Financing Uses	-	-	-	-	
Transfers Out	(75,000)	-	(75,000)	-	
Total Other Fin Sources (Uses)	\$ (75,000)	\$ -	\$ (75,000)	\$ -	
Net Change in Fund Balance	\$ 203,730	\$ 196,630	\$ 218,350	\$ (296,961)	
Beginning Fund Balance	\$ 273,815	\$ 273,815	\$ 273,815	\$ 492,165	
Ending Fund Balance	\$ 477,545	\$ 470,445	\$ 492,165	\$ 195,204	
Restricted Economic Development	\$ 477,545	\$ 470,445	\$ 492,165	\$ 195,204	
Restricted Finance	-	-	-	-	
Assigned to Encumbrances	-	-	-	-	
Unassigned, designated for Improvements	-	-	-	-	
Unassigned, undesignated	-	-	-	-	
Total Ending Fund Balance	\$ 477,545	\$ 470,445	\$ 492,165	\$ 195,204	
	BUDGET	ACTUAL	BUDGET	ACTUAL	FY2024
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	BUDGET
				LIFE TO DATE	REQUESTED
REVENUE SOURCES/USES:					
Revenue Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	47,775	34,650	13,125	3,150	37,800
Sales Tax-.10 Penny	789,555	393,702	395,853	202,856	596,558
Sales Tax Transfers In	1,513,675	1,513,675	-	-	1,513,675
Transfers from Other Funds	1,738,000	1,738,000	-	-	1,738,000
Other Revenues	33,642	33,642	-	-	33,642
Interest Earned	29,823	29,623	200	4,393	34,016
Debt Svc- Interest & Admin Fees	-	-	-	-	-
Transfers to Other Funds	(1,384,636)	(1,309,636)	(75,000)	-	(1,309,636)
TOTAL	\$ 2,767,834	\$ 2,433,656	\$ 334,178	\$ 210,399	\$ 2,644,055
PROJECTS:					
Completed Projects/Inactive	\$ 79,427	\$ 79,427	\$ -	\$ -	\$ 79,427
Economic Development	60,000	42,340	17,660	-	42,340
City Landscaping	84,397	15,020	69,377	-	15,020
Stone Villa II Sewer Line Ext	43,500	43,500	-	-	43,500
Development Incentives	25,087	11,848	13,239	-	11,848
Highway Brush Rev/ Cleanup	221,430	221,029	401	-	221,029
Sheffield Crossing Exp	99,437	69,716	29,721	13,769	83,485
BUILD Grant-Main 3 Lane	5,210	5,210	-	-	5,210
BUILD Grant-Main Extension	4,930	4,930	-	-	4,930
BUILD Grant-Broad St	4,850	4,850	-	-	4,850
Sheffield Crossing Land Purchase	1,662,021	1,661,971	50	-	1,661,971
Property Acquisitions	-	-	-	-	700,000
TOTAL	\$ 2,290,289	\$ 2,159,841	\$ 130,448	\$ 13,769	\$ 2,173,610
					\$ 715,656

**CITY OF SAND SPRINGS
PARK AND RECREATION FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED	% CHG
Revenues:					
Fees:	\$ 37,050	\$ 20,000	\$ 11,000	\$ 11,000	-45.0%
Interest Earned	83	20	3,120	3,120	15500.0%
Total Revenues	\$ 37,133	\$ 20,020	\$ 14,120	\$ 14,120	-29.5%
Expenditures:					
Public Improvements	\$ 18,373	\$ -	\$ -	\$ -	NA
Land Purchase	-	-	-	-	NA
Total Expenditures	\$ 18,373	\$ -	\$ -	\$ -	NA
Excess (deficiency) of revenues over expenditures	\$ 18,760	\$ 20,020	\$ 14,120	\$ 14,120	-29.5%
Other Fin Sources (Uses):					
Transfers Out- General Fund	\$ -	\$ -	\$ -	\$ -	NA
Transfers Out- GO Bond 2014	-	-	-	-	NA
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -	NA
Net Change in Fund Balance	\$ 18,760	\$ 20,020	\$ 14,120	\$ 14,120	
Assigned	\$ 88,714	\$ 107,474	\$ 107,474	\$ 121,594	13.1%
Unassigned	-	-	-	-	NA
Beginning Fund Balance	\$ 88,714	\$ 107,474	\$ 107,474	\$ 121,594	13.1%
Assigned	\$ 107,474	\$ 127,494	\$ 121,594	\$ 135,714	6.4%
Unassigned	-	-	-	-	NA
Ending Fund Balance	\$ 107,474	\$ 127,494	\$ 121,594	\$ 135,714	6.4%

**CITY OF SAND SPRINGS
CDBG - EDIF FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 01/31/2018	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 93,868	\$ -	\$ 93,868	\$ -
Interest Earned	-	-	-	-
Total Revenues	\$ 93,868	\$ -	\$ 93,868	\$ -
Expenditures:				
Infrastructure Improvements	\$ 156,981	\$ 6,714	\$ 156,981	\$ -
Total Expenditures	\$ 156,981	\$ 6,714	\$ 156,981	\$ -
Excess (deficiency) of revenues over expenditures	\$ (63,113)	\$ (6,714)	\$ (63,113)	\$ -
Other Financing Sources (Uses):				
Transfers In- Cap Impr Fund	\$ 56,958	\$ 56,958	\$ 56,958	\$ -
Total Other Fin Sources (Uses)	\$ 56,958	\$ 56,958	\$ 56,958	\$ -
Net Change in Fund Balance	\$ (6,155)	\$ 50,244	\$ (6,155)	\$ -
Beginning Fund Balance	\$ 74,330	\$ 74,330	\$ 74,330	\$ 68,175
Ending Fund Balance	\$ 68,175	\$ 124,574	\$ 68,175	\$ 68,175
Restricted for Improvements	\$ 68,175	\$ 124,574	\$ 68,175	\$ 68,175
Unassigned	-	-	-	-
Total Ending Fund Balance	\$ 68,175	\$ 124,574	\$ 68,175	\$ 68,175

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL YEAR-TO-DATE	ACTUAL LIFE TO DATE	FY2024 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Intergovernmental	\$ 17,066,695	\$ 16,972,827	\$ 93,868	\$ -	\$ 16,972,827	\$ -
Transfers from Other Funds	1,071,800	1,014,842	56,958	56,958	1,071,800	-
Other	9,951	9,951	-	-	9,951	-
Interest Earned	5,216	5,216	-	-	5,216	-
TOTAL	\$ 18,153,662	\$ 18,002,836	\$ 150,826	\$ 56,958	\$ 18,059,794	\$ -
PROJECTS:						
Completed Projects/Inactive	\$ 2,609,013	\$ 2,609,013	\$ -	\$ -	\$ 2,609,013	\$ -
Set Aside 2018	58,803	56,803	2,000	-	56,803	-
Set Aside 2020	136,702	132,547	4,155	-	132,547	-
Set Aside 2021	187,100	187,100	-	-	187,100	-
Set Aside 2022	150,826	-	150,826	6,714	6,714	-
-	-	-	-	-	-	-
TOTAL	\$ 3,142,444	\$ 2,985,463	\$ 156,981	\$ 6,714	\$ 2,992,177	\$ -

**CITY OF SAND SPRINGS
GO BOND 2018- ECONOMIC DEVELOPMENT
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Land Sale Proceeds	-	360,390	360,390	-
Interest Earned	10,300	62,730	100,000	100,000
Total Revenues	\$ 10,300	\$ 423,120	\$ 460,390	\$ 100,000
Expenditures:				
Economic Development	\$ 3,650,686	\$ 9,956	\$ 3,650,686	\$ -
Total Expenditures	\$ 3,650,686	\$ 9,956	\$ 3,650,686	\$ -
Excess (deficiency) of revenues over expenditures	\$ (3,640,386)	\$ 413,164	\$ (3,190,296)	\$ 100,000
Other Financing Sources (Uses):				
Transfers In	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	-	-	-
Transfers Out	(573,034)	(573,034)	(573,034)	-
Total Other Fin Sources (Uses)	\$ (573,034)	\$ (573,034)	\$ (573,034)	\$ -
Net Change in Fund Balance	\$ (4,213,420)	\$ (159,870)	\$ (3,763,330)	\$ 100,000
Beginning Fund Balance	\$ 4,862,448	\$ 4,862,448	\$ 4,862,448	\$ 1,099,118
Ending Fund Balance	\$ 649,028	\$ 4,702,578	\$ 1,099,118	\$ 1,199,118
Restricted Economic Development	\$ 649,028	\$ 4,702,578	\$ 1,099,118	\$ 1,199,118
Restricted Finance	-	-	-	-
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	-	-	-	-
Total Ending Fund Balance	\$ 649,028	\$ 4,702,578	\$ 1,099,118	\$ 1,199,118

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2024 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Revenue Bond Proceeds	\$ 6,180,000	\$ 6,180,000	\$ -	\$ -	\$ 6,180,000	\$ -
Land Sale Proceeds	2,049,663	2,049,663	-	360,390	2,410,053	-
Sales Tax Transfers In	-	-	-	-	-	-
Transfers from Other Funds	5,812,507	5,812,507	-	-	5,812,507	-
Interest Earned	17,598	7,298	10,300	62,730	70,028	100,000
Debt Svc- Interest & Admin Fees	-	-	-	-	-	-
Transfers to Other Funds	(573,034)	-	(573,034)	(573,034)	(573,034)	-
TOTAL	\$ 13,486,734	\$ 14,049,468	\$ (562,734)	\$ (149,914)	\$ 13,899,554	\$ 100,000
PROJECTS:						
Completed Projects/Inactive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Dev Incentives	6,180,000	6,180,000	-	-	6,180,000	-
Sheffield Crossing Design	421,190	329,760	91,430	9,956	339,716	-
Sheffield Crossing Blvd Roadway	615,999	476,526	139,473	-	476,526	-
Sheffield Crossing Water & Wastew	842,000	124,467	717,533	-	124,467	-
Sheffield Crossing Storm Water (est	3,533,317	839,881	2,693,436	-	839,881	-
Property Purchase	1,245,200	1,236,386	8,814	-	1,236,386	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
TOTAL	\$ 12,837,706	\$ 9,187,020	\$ 3,650,686	\$ 9,956	\$ 9,196,976	\$ -

**CITY OF SAND SPRINGS
GO BOND 2018- CITY PROJECTS
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Interest Earned	10,200	42,959	90,200	10,200
Other Revenues	-	-	-	-
Total Revenues	\$ 10,200	\$ 42,959	\$ 90,200	\$ 10,200
Expenditures:				
Streets	\$ 3,584,482	\$ 76,130	\$ 3,583,826	\$ -
Police	142,581	100,541	142,581	-
Fire	6,713	-	6,713	-
Parks & Recreation	232,832	18,183	232,832	-
Public Works	-	-	-	-
Information Services	421	-	421	-
Total Expenditures	\$ 3,967,029	\$ 194,854	\$ 3,966,373	\$ -
Excess (deficiency) of revenues over expenditures	\$ (3,956,829)	\$ (151,895)	\$ (3,876,173)	\$ 10,200
Other Financing Sources (Uses):				
Transfers In- General Fund	\$ 326,950	\$ 326,950	\$ 326,950	\$ -
Transfers In- ED CIP Fund	75,000	-	75,000	-
Transfers In- GO 2018 Econ Dev	103,488	103,488	103,488	-
Other Financing Uses	-	-	-	-
Transfers Out	-	-	-	-
Total Other Fin Sources (Uses)	\$ 505,438	\$ 430,438	\$ 505,438	\$ -
Net Change in Fund Balance	\$ (3,451,391)	\$ 278,543	\$ (3,370,735)	\$ 10,200
Restricted Prop 1	\$ 2,107,355	\$ 2,107,355	\$ 2,107,355	\$ -
Restricted Prop 2	149,976	149,976	149,976	-
Restricted Prop 3	228,084	228,084	228,084	-
Restricted Prop 4	973,578	973,578	973,578	-
Assigned to Encumbrances	-	-	-	-
Unassigned, undesignated	2,398	2,398	2,398	90,656
Beginning Fund Balance	\$ 3,461,391	\$ 3,461,391	\$ 3,461,391	\$ 90,656
Ending Fund Balance	\$ 10,000	\$ 3,739,934	\$ 90,656	\$ 100,856
Restricted Prop 1	\$ -	\$ 2,077,379	\$ -	\$ -
Restricted Prop 2	-	49,435	-	-
Restricted Prop 3	-	209,901	-	-
Restricted Prop 4	-	927,424	-	-
Assigned to Encumbrances	-	-	-	-
Unassigned, undesignated	10,000	475,795	90,656	100,856
Total Ending Fund Balance	\$ 10,000	\$ 3,739,934	\$ 90,656	\$ 100,856

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2024 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Revenue Bond Proceeds	\$ 12,165,000	\$ 12,165,000	\$ -	\$ -	\$ 12,165,000	\$ -
Sales Tax Transfers In	-	-	-	-	-	-
Transfers from Other Funds	4,763,530	4,258,092	505,438	430,438	4,688,530	-
Other Revenues	711,050	711,050	-	-	711,050	-
Interest Earned	137,269	127,069	10,200	42,959	170,028	10,200
Debt Svc- Interest & Admin Fees	-	-	-	-	-	-
Transfers to Other Funds	(2,990,750)	(2,990,750)	-	-	(2,990,750)	-
TOTAL	\$ 14,786,099	\$ 14,270,461	\$ 515,638	\$ 473,397	\$ 14,743,858	\$ 10,200
PROJECTS:						
Proposition 1						
Street Overlays/ Repairs- Resid	\$ 485,237	\$ 485,237	\$ -	\$ -	\$ 485,237	\$ -
Street Overlays- Downtown (De	740,103	739,447	656	-	739,447	-
Roadway Over Levee- Case Par	2,430,957	222,035	2,208,922	29,976	252,011	-
Proposition 2						
Public Safety Computer Equipm	1,147,315	1,004,734	142,581	100,541	1,105,275	-
Fire Ladder Truck	1,136,563	1,129,850	6,713	-	1,129,850	-
Proposition 3						
Canyons Golf Facility/ Grounds I	2,392,083	2,388,313	3,770	-	2,388,313	-
Case Park Baseball Parking Lot	592,249	592,249	-	-	592,249	-
Museum Building Improvements	215,866	215,609	257	-	215,609	-
Neighborhood Park Improvemen	448,816	301,576	147,240	10,937	312,513	-
Neighborhood Trails Improve	331,749	250,184	81,565	7,246	257,430	-
Keystone Ancient Forest Improv	1,278,415	1,278,415	-	-	1,278,415	-
Proposition 4						
Vac Truck	411,797	411,797	-	-	411,797	-
Citywide Beautification	1,382,411	1,382,411	-	-	1,382,411	-
Citywide Computer Improvemen	307,500	307,079	421	-	307,079	-
Downtown Streetscape	1,475,039	100,135	1,374,904	46,154	146,289	-
TOTAL	\$ 14,776,100	\$ 10,809,071	\$ 3,967,029	\$ 194,854	\$ 11,003,925	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
DEVELOPMENT CAPITAL IMPROVEMENT FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 20,000	\$ 40,675	\$ 106,000	\$ 120,000
Land Sales	-	-	-	-
Other	2,700,015	-	2,700,015	-
Total Revenues	\$ 2,720,015	\$ 40,675	\$ 2,806,015	\$ 120,000
Expenses:				
65 Acre Development	\$ 10,434,868	\$ 186,052	\$ 10,434,868	\$ -
Sheffield Crossing Development	1,426,241	-	1,426,241	-
Other Developments	2,867,260	3,950	2,867,260	-
Total Expenses	\$ 14,728,369	\$ 190,002	\$ 14,728,369	\$ -
Net Income(Loss) Before Transfers	\$ (12,008,354)	\$ (149,327)	\$ (11,922,354)	\$ 120,000
Other Financing Sources (Uses):				
Transfers In- Multiple Funds	\$ 8,234,028	\$ 39,550	\$ 8,234,028	\$ -
Total Other Fin Sources (Uses)	\$ 8,234,028	\$ 39,550	\$ 8,234,028	\$ -
Change in Net Assets	\$ (3,774,326)	\$ (109,777)	\$ (3,688,326)	\$ 120,000
Beginning Net Assets	\$ 5,330,409	\$ 5,330,409	\$ 5,330,409	\$ 1,642,083
Ending Net Assets	\$ 1,556,083	\$ 5,220,632	\$ 1,642,083	\$ 1,762,083
Assigned - Designated for Improvements	\$ 1,556,083	\$ 5,220,632	\$ 1,642,083	\$ 1,762,083
Total Ending Net Assets	\$ 1,556,083	\$ 5,220,632	\$ 1,642,083	\$ 1,762,083

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2024 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 20,000	\$ -	\$ 20,000	\$ 40,675	\$ 40,675	\$ 120,000
Land Sales	-	-	-	-	-	-
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	2,700,015	-	2,700,015	-	-	-
Transfers In: MA Water	10,364,482	2,600,000	7,764,482	39,550	2,639,550	-
Transfers In: MA Wastewater	350,000	350,000	-	-	350,000	-
Transfers In: Cap Impr Fund	500,000	500,000	-	-	500,000	-
Transfers In: Cap Impr W/WW	2,100,000	2,100,000	-	-	2,100,000	-
Transfers In: Econ Dev CIP	387,978	387,978	-	-	387,978	-
Transfers In: General Fund	1,000,000	1,000,000	-	-	1,000,000	-
Transfers In: Street Impr Fund	1,000,000	1,000,000	-	-	1,000,000	-
Transfers In: Stormwtr CIP	1,200,000	1,200,000	-	-	1,200,000	-
Transfers from Other Funds	469,546	-	469,546	-	-	-
TOTAL	\$ 20,092,021	\$ 9,137,978	\$ 10,954,043	\$ 80,225	\$ 9,218,203	\$ 120,000
PROJECTS:						
Land Purchases	\$ 549,999	\$ 529,077	\$ 20,922	\$ -	\$ 529,077	\$ -
9ac Water & WW Utilities	600,000	1,448	598,552	-	1,448.00	-
65ac Water & WW Utilities	5,098,491	149,538	4,948,953	-	149,538.00	-
9ac Stormwater	1,007,523	179,834	827,689	-	179,834.00	-
S River West Property	1,849,999	1,768,618	81,381	3,950	1,772,568.00	-
Tax Sale Property Purchase	100,000	14,136	85,864	-	14,136.00	-
65ac Roadway Improvements	1,000,000	-	1,000,000	-	-	-
65ac Stormwater Improvements	3,629,914	108,286	3,521,628	-	108,286.00	-
65ac Property Design	999,698	56,333	943,365	186,052	242,385.00	-
Berryhill School Sewer Dev	2,700,015	-	2,700,015	-	-	-
-	-	-	-	-	-	-
TOTAL	\$ 17,535,639	\$ 2,807,270	\$ 14,728,369	\$ 190,002	\$ 2,997,272	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
GENERAL OBLIGATION BOND 2022 CITY PROJECTS FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ -	\$ 37,070	\$ 100,000	\$ 50,000
Land Sales	-	-	-	-
Other	6,750,000	-	6,750,000	-
Total Revenues	\$ 6,750,000	\$ 37,070	\$ 6,850,000	\$ 50,000
Expenses:				
Emergency Management	\$ 825,000	\$ 22,632	\$ 825,000	\$ -
Animal Control	3,090,000	85,147	3,090,000	-
Street	-	-	-	-
Parks & Recreation	2,440,000	-	2,440,000	-
Museum	205,000	5,194	205,000	-
Golf Course Maintenance	190,000	5,565	190,000	-
Total Expenses	\$ 6,750,000	\$ 118,538	\$ 6,750,000	\$ -
Net Income(Loss) Before Transfers	\$ -	\$ (81,468)	\$ 100,000	\$ 50,000
Other Financing Sources (Uses):				
Transfers In- Multiple Funds	\$ -	\$ -	\$ -	\$ -
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Change in Net Assets	\$ -	\$ (81,468)	\$ 100,000	\$ 50,000
Beginning Net Assets	\$ -	\$ -	\$ -	\$ 100,000
Ending Net Assets	\$ -	\$ (81,468)	\$ 100,000	\$ 150,000
Assigned - Designated for Improvements	\$ -	\$ (81,468)	\$ 100,000	\$ 150,000
Total Ending Net Assets	\$ -	\$ (81,468)	\$ 100,000	\$ 150,000

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2024 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Interest Earned	\$ -	\$ -	\$ -	\$ 37,070	\$ 37,070	\$ 50,000
Land Sales	-	-	-	-	-	-
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	6,750,000	-	6,750,000	6,750,000	6,750,000	-
Transfers from Other Funds	-	-	-	-	-	-
TOTAL	\$ 6,750,000	\$ -	\$ 6,750,000	\$ 6,787,070	\$ 6,787,070	\$ 50,000
PROJECTS:						
Proposition 1:						
Street Overlays/Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposition 2:						
Citywide Storm Sirens	825,000	-	825,000	22,632	22,632.00	-
Animal Welfare Facility	3,090,000	-	3,090,000	85,147	85,147.00	-
Proposition 3:						
Golf Course Parking Lot	190,000	-	190,000	5,194	5,194.00	-
Museum Bldg Improvement	205,000	-	205,000	5,565	5,565.00	-
Page Park Splash Pad	620,000	-	620,000	17,067	17,067.00	-
Neighborhood Trail Improv	335,000	-	335,000	9,275	9,275.00	-
Sports Field Improvement	1,035,000	-	1,035,000	28,382	28,382.00	-
Portable Restrooms	245,000	-	245,000	6,678	6,678.00	-
Park Maint Bldg Expansion	205,000	-	205,000	5,565	5,565.00	-
TOTAL	\$ 6,750,000	\$ -	\$ 6,750,000	\$ 185,505	\$ 185,505	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
GENERAL OBLIGATION 2022 COMMUNITY DEVELOPMENT FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ -	\$ 6,163	\$ 19,000	\$ 5,000
Land Sales	-	-	-	-
Other	1,135,000	-	1,135,000	-
Total Revenues	\$ 1,135,000	\$ 6,163	\$ 1,154,000	\$ 5,000
Expenses:				
Parks & Recreation	\$ 1,135,000	\$ 43,684	\$ 1,135,000	\$ -
Total Expenses	\$ 1,135,000	\$ 43,684	\$ 1,135,000	\$ -
Net Income(Loss) Before Transfers	\$ -	\$ (37,521)	\$ 19,000	\$ 5,000
Other Financing Sources (Uses):				
Transfers In- Multiple Funds	\$ -	\$ -	\$ -	\$ -
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Change in Net Assets	\$ -	\$ (37,521)	\$ 19,000	\$ 5,000
Beginning Net Assets	\$ -	\$ -	\$ -	\$ 19,000
Ending Net Assets	\$ -	\$ (37,521)	\$ 19,000	\$ 24,000
Assigned - Designated for Improvements	\$ -	\$ (37,521)	\$ 19,000	\$ 24,000
Total Ending Net Assets	\$ -	\$ (37,521)	\$ 19,000	\$ 24,000

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2024 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Interest Earned	\$ -	\$ -	\$ -	\$ 6,163	\$ 6,163	\$ 5,000
Land Sales	-	-	-	-	-	-
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	1,135,000	-	1,135,000	1,135,000	1,135,000	-
Transfers from Other Funds	-	-	-	-	-	-
TOTAL	\$ 1,135,000	\$ -	\$ 1,135,000	\$ 1,141,163	\$ 1,141,163	\$ 5,000
PROJECTS:						
Proposition 4:						
Case Park Parking Lot	\$ 1,135,000	\$ -	\$ 1,135,000	\$ 43,684	\$ 43,684	\$ -
TOTAL	\$ 1,135,000	\$ -	\$ 1,135,000	\$ 43,684	\$ 43,684	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
WATER METER REPLACEMENT FUND
FY2024 PROPOSED BUDGET**

	FY2023 BUDGET (as amended)	FY2023 ACTUAL 12/31/2022	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 3,000	\$ 36,185	\$ 3,560	\$ 20,000
Other	-	-	-	-
Total Revenues	\$ 3,000	\$ 36,185	\$ 3,560	\$ 20,000
Expenses:				
Water	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -	\$ -
Net Income(Loss) Before Transfers	\$ 3,000	\$ 36,185	\$ 3,560	\$ 20,000
Other Financing Sources (Uses):				
Transfers In- MA Water Util Fund	\$ 200,000	\$ 100,002	\$ 200,000	\$ 200,000
Total Other Fin Sources (Uses)	\$ 200,000	\$ 100,002	\$ 200,000	\$ 200,000
Change in Net Assets	\$ 203,000	\$ 136,187	\$ 203,560	\$ 220,000
Beginning Net Assets	\$ 1,608,133	\$ 1,608,133	\$ 1,608,133	\$ 1,811,693
Ending Net Assets	\$ 1,811,133	\$ 1,744,320	\$ 1,811,693	\$ 2,031,693
Assigned - Designated for Improvements	\$ 1,811,133	\$ 1,744,320	\$ 1,811,693	\$ 2,031,693
Total Ending Net Assets	\$ 1,811,133	\$ 1,744,320	\$ 1,811,693	\$ 2,031,693

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2024 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 74,867	\$ 71,867	\$ 3,000	\$ 36,185	\$ 108,052	\$ 20,000
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	50,065	50,065	-	-	50,065	-
Transfers from Other Funds	2,200,000	2,000,000	200,000	100,002	2,100,002	200,000
TOTAL	\$ 2,324,932	\$ 2,121,932	\$ 203,000	\$ 136,187	\$ 2,258,119	\$ 220,000
PROJECTS:						
Water Meter Replacements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Equipment	338,850	338,850	-	-	338,850	-
AMR ERT Replacement	175,575	175,575	-	-	175,575	-
TOTAL	\$ 514,425	\$ 514,425	\$ -	\$ -	\$ 514,425	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SHORT-TERM CAPITAL FUND
FY2024 PROPOSED BUDGET**

	FY22 ACTUAL 06/30/2022	FY2023 BUDGET (as amended)	FY2023 PROJECTED 06/30/2023	FY2024 BUDGET REQUESTED	% CHG
Revenues:					
Interest Earned	\$ 571	\$ -	\$ 18,000	\$ -	NA
Other Revenue	29,252		14,205		
Total Revenues	\$ 29,823	\$ -	\$ 32,205	\$ -	NA
Expenditures:					
Water Maint & Opers	\$ 388,367	\$ 295,074	\$ 295,074	\$ 125,000	-57.6%
Water Treatment	31,141	2,859	2,859	-	-100.0%
Public Works	58,942	101,057	101,057	-	-100.0%
Utility Projects & Construction	-	-	-	90,000	
Skiatook RWS	-	50,000	50,000	-	
Engineering	-	10,000	10,000	-	-100.0%
Customer Service	32,378	-	-	-	NA
Safety & Training	-	-	-	-	NA
Wastewater Maint & Opers	125,555	158,330	158,330	393,000	148.2%
Wastewater Treatment	108,651	6,269	6,269	1,000	-84.0%
Environmental Compliance	-	-	-	-	NA
Solid Waste Residential	326,289	639,500	639,500	371,000	-42.0%
Solid Waste Commercial	-	17,685	17,685	-	-100.0%
Stormwater	-	-	-	-	NA
Airport	-	10,515	10,515	-	-100.0%
Golf Course	245,858	164,142	164,142	170,000	3.6%
Total Expenditures	\$ 1,317,181	\$ 1,455,431	\$ 1,455,431	\$ 1,150,000	-21.0%
Excess (deficiency) of revenues over expenditures	\$ (1,287,358)	\$ (1,455,431)	\$ (1,423,226)	\$ (1,150,000)	-21.0%
Other Financing Sources (Uses):					
Transfers In	\$ 844,830	\$ 850,000	\$ 850,000	\$ 1,150,000	35.3%
Transfers Out	-	-	-	-	NA
Total Other Fin Sources (Uses)	\$ 844,830	\$ 850,000	\$ 850,000	\$ 1,150,000	35.3%
Net Change in Fund Balance	\$ (442,528)	\$ (605,431)	\$ (573,226)	\$ -	-100.0%
Assigned:					
M A Water Utility Fund	\$ -	\$ -	\$ -	\$ -	NA
M A Wastewater Utility Fund	-	-	-	-	NA
M A Solid Waste Utility Fund	-	-	-	-	NA
M A Stormwater Utility Fund	-	-	-	-	NA
M A Airport Fund	-	-	-	-	NA
M A Golf Course Fund	-	-	-	-	NA
Encumbrances	909,563	-	-	-	NA
Unassigned	138,920	605,956	605,956	32,730	-94.6%
Beginning Fund Balance	\$ 1,048,483	\$ 605,956	\$ 605,956	\$ 32,730	-94.6%
Ending Fund Balance	\$ 605,955	\$ 525	\$ 32,730	\$ 32,730	6134.3%
Assigned:					
M A Water Utility Fund	\$ 99,163	\$ -	\$ -	\$ -	NA
M A Wastewater Utility Fund	87,330	-	-	-	NA
M A Solid Waste Utility Fund	276,512	-	-	-	NA
M A Stormwater Utility Fund	-	-	-	-	NA
M A Airport Fund	-	-	-	-	NA
M A Golf Course Fund	-	-	-	-	NA
Unassigned	142,950	525	32,730	32,730	6134.3%
Total Ending Fund Balance	\$ 605,955	\$ 525	\$ 32,730	\$ 32,730	6134.3%
Operating Transfers In:					
M A Water Utility Fund	\$ 345,000	\$ 399,000	\$ 399,000	\$ 586,000	46.9%
M A Wastewater Utility Fund	174,830	71,000	71,000	394,000	454.9%
M A Solid Waste Utility Fund	325,000	310,000	310,000	-	-100.0%
M A Stormwater Utility Fund	-	-	-	-	NA
M A Airport	-	-	-	-	NA
M A Golf Course Fund	-	70,000	70,000	170,000	142.9%
Total Oper Transfers In	\$ 844,830	\$ 850,000	\$ 850,000	\$ 1,150,000	35.3%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SHORT-TERM CAPITAL FUND
DETAILED REQUEST
FY2024 PROPOSED BUDGET**

<u>DEPARTMENT</u>	<u>ITEMS</u>	<u>TOTAL REQUEST</u>	<u>METHOD OF FUNDING</u>	
			<u>CASH</u>	<u>NOTE</u>
Water Maintenance	Skid Steer Loader w/Broom Brush Cutter	\$ 125,000	\$ 125,000	\$ -
Utility Projects & Construction	Hand Tools for Water & Sewer Line Install Power Tools for Water & Sewer Line Install 1T DRW 4x4 Crew Cab Flat Bed Truck	90,000	90,000	
Wastewater Maintenance	580 Case Backhoe or Equivalent Hyd Breaker for Mini Excavator Plate Compactor for Mini Excavator Portable Generator 1T SRW 4x4 CC Truck w/ Utility Bed 3/4T Utility Van	393,000	393,000	-
Wastewater Treatment	Portable Generator	1,000	1,000	-
Solid Waste-Residential	Crane Carrier Refuse Truck New Poly Karts	371,000	371,000	-
Golf Course Maint	Backhoe Greens Mower Fairway Mower	170,000	170,000	
Total Municipal Authority Capital Outlay		\$ 1,150,000	\$ 1,150,000	\$ -



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OKLAHOMA

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