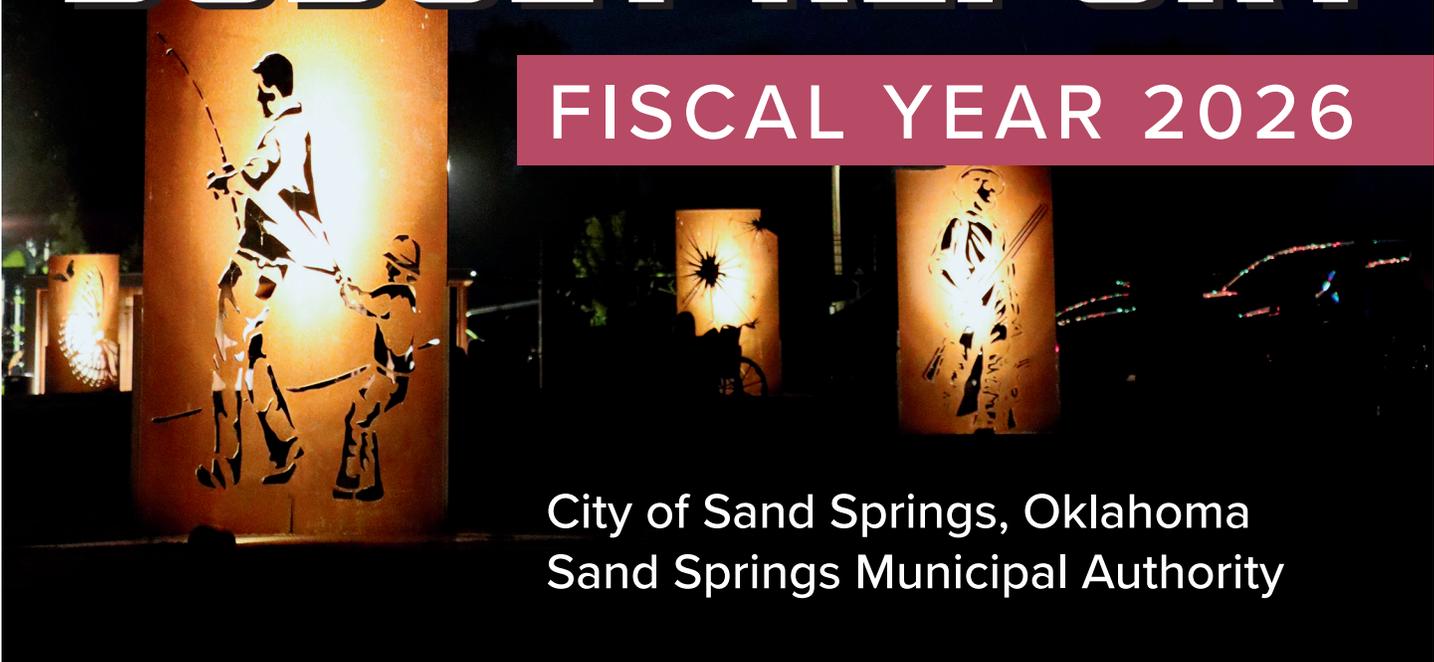




CITY OF SAND SPRINGS, OKLAHOMA

BUDGET REPORT

FISCAL YEAR 2026



City of Sand Springs, Oklahoma
Sand Springs Municipal Authority

CITY OF SAND SPRINGS FISCAL YEAR 2026 ADOPTED BUDGET

James Spoon – Mayor

John Cody Worrell – Vice-Mayor

Matt Barnett – Council Member

Mike Burdge – Council Member

L. Erik Stuckey - Council Member

Beau Wilson - Council Member

Brian Jackson – Council Member

Michael Carter – City Manager

Arlena Barnes – Finance Director

Tabitha Larson – Deputy Finance Director

SECTION ONE

INTRODUCTION

Budget Message
Budgetary Guidelines
Fund Descriptions



CITY OF SAND SPRINGS

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May 19, 2025

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 2026 fiscal year (FY-26) 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, but fiscal year 25 taxable sales are projected to go down by 1.6% from prior year and increase 1.5% from projections in FY26. As we continue to invest in new economic development projects and see new businesses open, such as in the Sheffield Crossing development, we expect revenues to increase accordingly.

The FY-26 budgeted operating expenditures reflects a 0.9% decrease from prior year budget. Materials & Supplies are up 2.7% while Other Charges & Services are down 1.8%. Personnel Services are up 3.1% from prior year due to a change in base pay and a 2.5% step increase for all general non-union employees, 4% step for Police Union and 4% step for Fire Union employees on anniversary date. In addition, health insurance increased 5%, dental insurance increased 7%, basic life/ad&d increased by 9.87% and short term disability insurance increased by 2.8%. Long term disability insurance remained flat. Workers compensation was increased by 5% and other insurance premiums were increased by 15%. The budget also allows for short-term capital spending in the upcoming year.

The FY-26 budget allows for the purchase of new police pursuit vehicles, fire vehicle replacements, police tasers, fire rescue equipment and drone equipment using dedicated public safety sales tax revenues; pc replacements for information services; fork lift and one (1) truck for facilities management; a tire balancer and changer for fleet maintenance; hand held radios for animal welfare and neighborhood services; an equipment trailer and an one (1) truck w/dump bed for streets; and (2) truck replacements, (2) ZTR mowers, (3) UTV replacements, prescribed fire equipment, and an indoor ice machine for the Parks department. This budget also designated funds for the purchase of a drone with lidar for Public Works; (1) service body truck and (1) wheel loader for Utility Projects & Construction crew; new polykarts for Solid Waste; one (1) truck replacement for Customer

Service; and a tractor/rough mower, a greens sprayer, and golf cart fleet replacement for Golf. Also included is funding for a Jet-A fuel truck lease for the Airport.

Public improvements budgeted for FY-26 include stormwater drainage improvements, water tank and booster pump station rehabs or upgrades, various water and sewer line rehabs or replacements, Shell Lake and Skiatook Raw Water system improvements, street overlays and rehabs, and improvements at the wastewater treatment plant and airport. Work continues at the 65 acre residential development, the Airport Sewer line, 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.

- **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.
- **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.

Capital Project Funds *(continued)*

- **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.
- **Municipal Authority Ambulance Service Utility Fund** – budgets and accounts for activities of the public trust in providing ambulance service to citizens.

SECTION TWO

BUDGET OVERVIEW

Budget Summary
Scheduled Positions

**City of Sand Springs
FY-26 Proposed Budget
Budget Summary**

Budget Process

The budget process for FY-26 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-26 budget reflects an increase in overall revenues, continuing the trend from FY-25.

The expenditure budget process for FY-26 began with the current FY-25 spending budget. The one-time items built into the FY-25 budget were removed and increases in certain uncontrollable expenditures were calculated to produce a base FY-26 budget. Workers Comp insurance premiums are budgeted to increase by 5%, Liability and Property insurance premiums are budgeted to increase 15% over prior year budget. Anticipated increases in utilities of approximately 5% were built into the base FY-26 budget. Motor fuel is budgeted to increase approximately 3.5% from prior year budget. This year, a 2.5% step and base salary increase was included for general employees and a 4% step increase for Police Union and a 4% step increase for Fire Union employees 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.

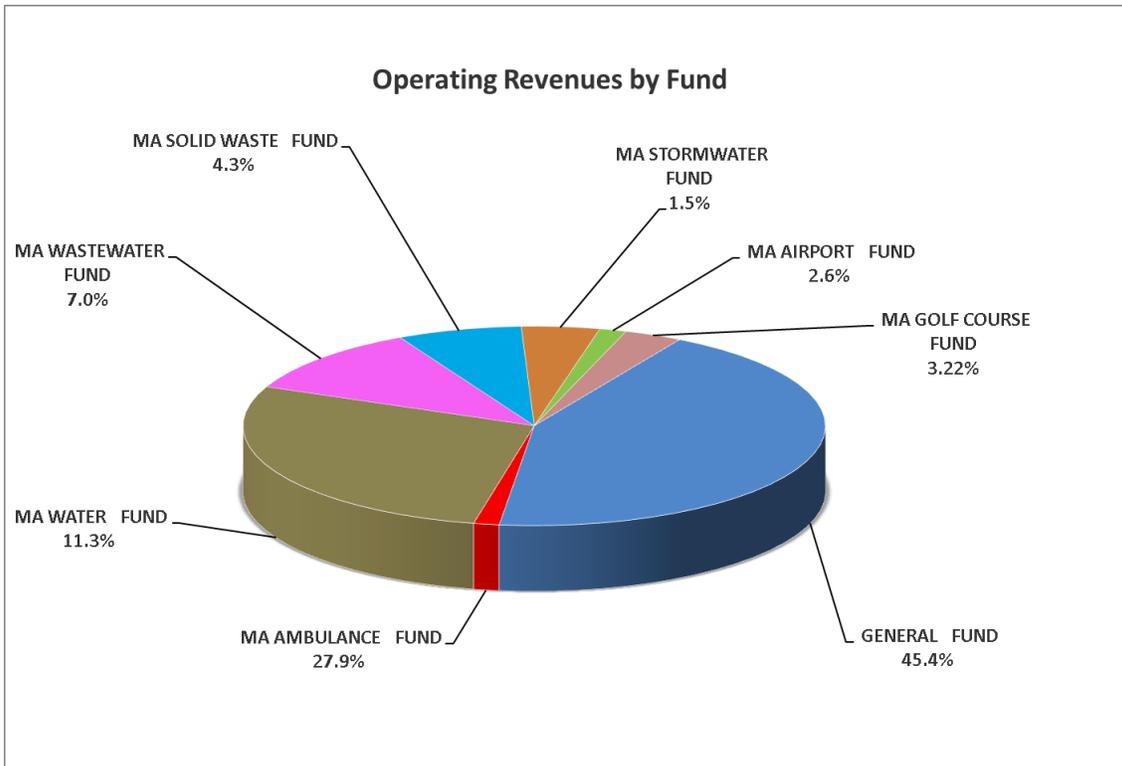
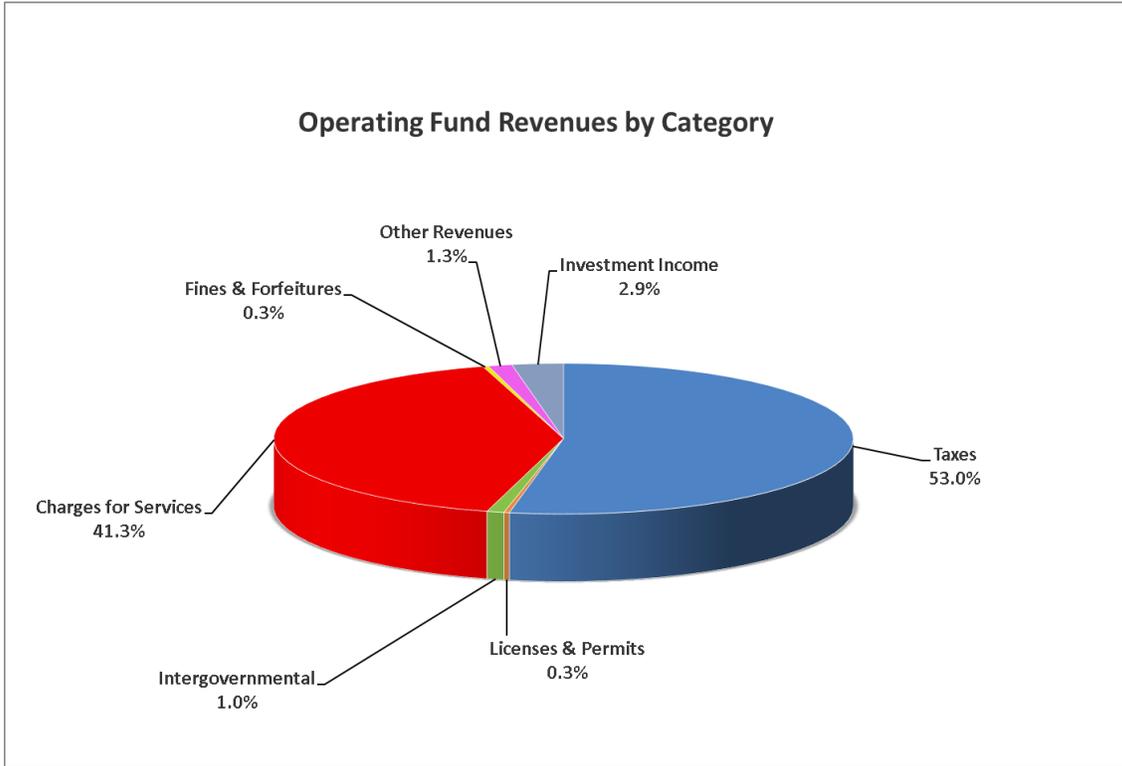
After reviewing the Department Head proposed budget requests with the Budget Committee, their proposals were presented to the Finance Committee for review in advance of a request for City Council approval.

Operating Budget Overview

Revenues:

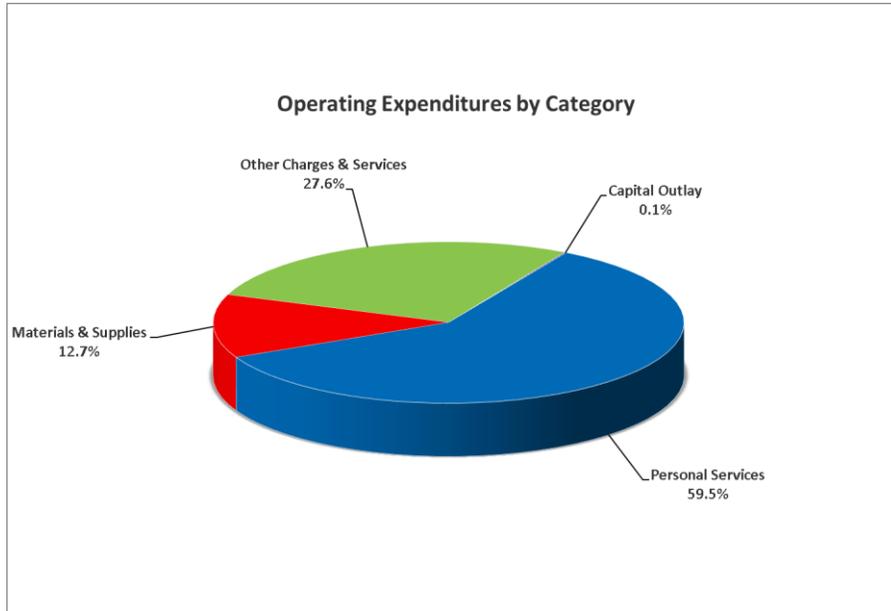
Budgeted revenues are reported in the following categories: Taxes include sales tax, use tax, hotel/motel tax, franchise tax, abatement fees, PILOT fees, and E-911 fees. License and Permits include various business licenses and building permits. Intergovernmental revenues include cigarette taxes motor fuel and vehicle tax as well as various grants. Charges for Services consists of park and recreation fees, inspection fees, court costs, EMS 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 \$49,878,631. The following reflects the composition of operating revenues by fund.

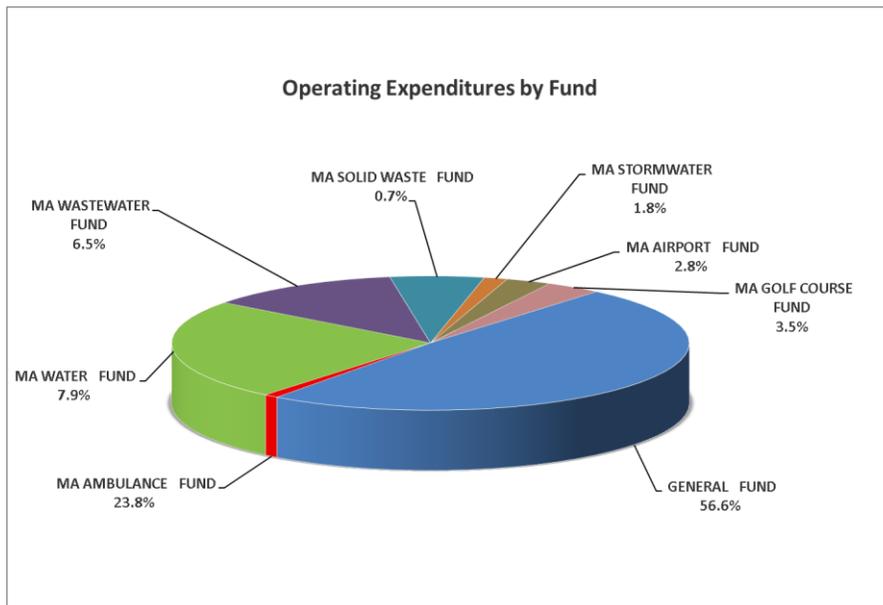


Expenditures:

The FY-26 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.

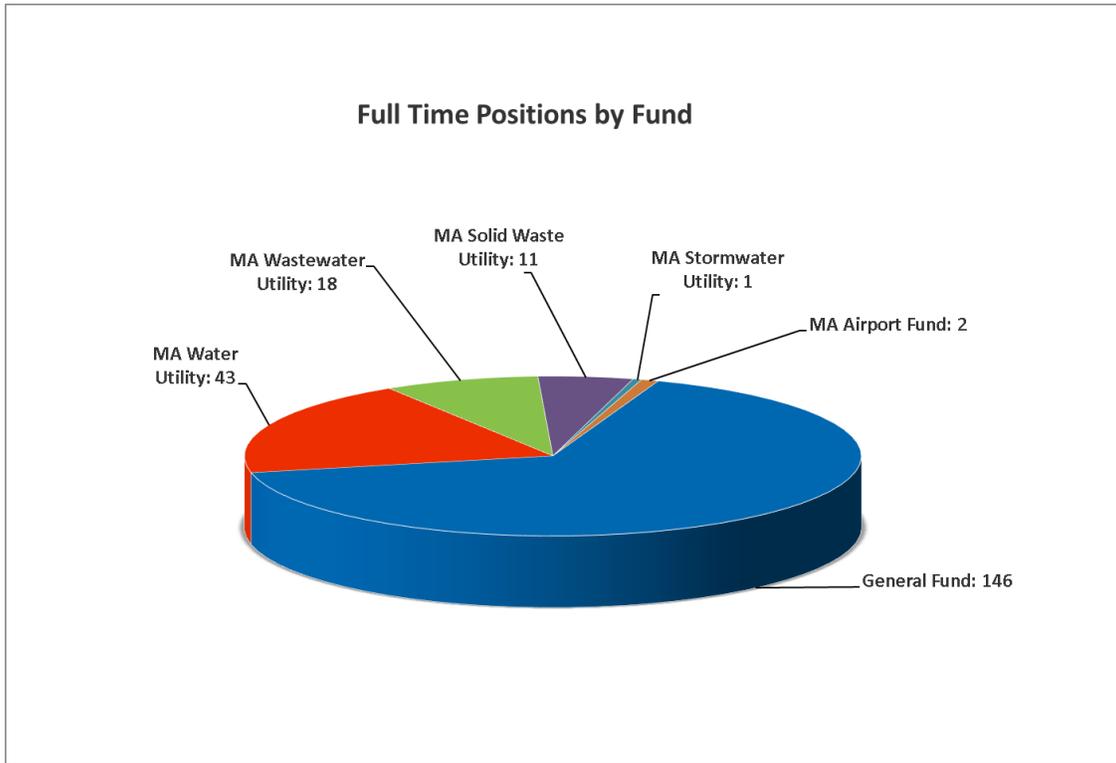


Total operating expenditures budgeted for FY-26 is \$36,080,295. The following reflects the distribution of operating expenditures by fund.



Positions:

The FY-26 budget allows for 221 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 Ambulance Service Utility Fund, Municipal Authority Airport Fund, and Municipal Authority Golf Course Fund.

General Fund

General Fund Revenues- \$15,795,836

Gross revenues reflect a \$179,469, or 1.1%, decrease from FY-25 budget. After dedicated ED incentives and one time grants, net revenues in the General Fund are budgeted to increase \$724 or 0.005% from FY-25 budget. Sales tax collections are projected to increase 1.5% from FY-25 projections. Use tax revenues are expected to increase from FY-25 budget by 26.9%, and up 2.0% from FY-25 projections. Franchise tax revenues reflect a \$22,000, or 2.3% decrease from FY-25 budget, and a decrease of 1.6% from FY-25 projections. Reductions in budgeted grant revenues in the amount of \$180,193 from FY-25 are the result of one-time funds received in FY-25, and it is standard City policy not to budget grant revenues until they are awarded. Revenues from fines and forfeitures are anticipated to remain flat in FY-26 from FY25 projections.

General Fund Revenues				
	FY25 Budget	FY26 Budget	FY25 Budget Incr/ (Decr)	% Chg
Taxes	\$ 13,440,409	\$ 13,946,586	\$ 506,177	3.8%
Licenses & Permits	161,500	150,350	(11,150)	-6.9%
Intergovernmental	694,855	476,650	(218,205)	-31.4%
Charges for Services	967,500	448,000	(519,500)	-53.7%
Fines & Forfeitures	141,600	155,550	13,950	9.9%
Other Revenues	264,441	263,700	(741)	-0.3%
Investment Income	305,000	355,000	50,000	16.4%
Total Revenues	\$ 15,975,305	\$ 15,795,836	\$ (179,469)	-1.1%
Less: Sales Tax Xfers	-	-	-	NA
Less: ED Incentives	-	-	-	NA
Less: TID Xfers	-	-	-	NA
Less: One-Time Grants	(180,193)	-	180,193	-100.0%
Net Revenues	\$ 15,795,112	\$ 15,795,836	\$ 724	0.0%

General Fund Expenditures- \$19,833,488

Total expenditures estimated for FY-26 reflect a \$127,946 decrease from the FY-25 amended budget. The decrease from FY-25 is largely a result of a decrease in other charges and services. The budget is broken down into the following categories:

General Fund Expenditures				
	FY25 Budget	FY26 Budget	FY25 Budget	
			Incr/ (Decr)	% Chg
Personal Services	\$ 14,834,447	\$ 15,104,244	\$ 269,797	1.8%
Materials & Supplies	1,193,846	1,259,578	65,732	5.5%
Other Charges & Svcs	3,904,030	3,451,593	(452,437)	-11.6%
Capital Outlay	29,111	18,073	(11,038)	-37.9%
Debt Service	-	-	-	NA
Total Expenditures	\$ 19,961,434	\$ 19,833,488	\$ (127,946)	-0.6%

General Fund Ending Fund Balance- \$6,953,139

The total ending fund balance reflects a decrease from FY-25 budget by \$560,263. Of this, reserves will increase by \$394,412 and unassigned fund balance will decline by \$954,675. 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-26 ending unassigned fund balance of \$4,764,489 is just below this requirement at 26.3% of net revenues. This is because of emergency funds used for repair costs from the June 2023 windstorm that we are expecting reimbursement from both FEMA and the State.

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, MA Stormwater Utility Fund, and the MA Ambulance Service Utility Fund.

Combined Operating Revenues- \$18,743,734

Budgeted operating revenues represent a \$903,745 or 5.1% increase from the FY-25 budget.

Municipal Authority Utility Fund Revenues				
	FY25 Budget	FY26 Budget	FY25 Budget	
			Incr/ (Decr)	% Chg
Ambulance	\$ 238,500	\$ 514,000	\$ 275,500	115.5%
Water	9,720,140	10,175,314	455,174	4.7%
Wastewater	3,942,759	3,972,119	29,360	0.7%
Solid Waste	2,425,649	2,509,245	83,596	3.4%
Stormwater	1,512,941	1,573,056	60,115	4.0%
Total Revenues	\$ 17,839,989	\$ 18,743,734	\$ 903,745	5.1%

Combined Operating Expenses- \$18,115,377

Operating expenses reflect a \$288,765 or 1.6% increase over the FY-25 budget. The following reflects the major components of this change in budgeted expenses.

Municipal Authority Utility Fund Expenditures				
<i>by Fund:</i>	FY25 Budget	FY26 Budget	FY25 Budget	
			Incr/ (Decr)	% Chg
Ambulance	\$ 165,000	\$ 360,000	\$ 195,000	118.2%
Water	9,818,531	9,851,167	32,636	0.3%
Wastewater	4,789,065	4,936,869	147,804	3.1%
Solid Waste	2,479,699	2,375,256	(104,443)	-4.2%
Stormwater	574,317	592,085	17,768	3.1%
Total Expenditures	\$ 17,826,612	\$ 18,115,377	\$ 288,765	1.6%
<i>by Category:</i>				
Personal Services	\$ 5,797,536	\$ 6,161,982	\$ 364,446	6.3%
Materials & Supplies	2,744,738	2,786,498	41,760	1.5%
Other Charges & Svcs	5,322,364	5,393,595	71,231	1.3%
Capital Outlay	31,500	33,000	1,500	4.8%
Bad Debt	93,600	93,600	-	0.0%
Inventory Short/ Long	20,000	20,000	-	0.0%
Depreciation	3,906,016	3,744,820	(161,196)	-4.1%
Indirect Costs	(89,142)	(118,118)	(28,976)	32.5%
Total Expenditures	\$ 17,826,612	\$ 18,115,377	\$ 288,765	1.6%

Combined Ending Net Assets- \$48,076,314

Budgeted ending net assets for FY-26 reflect a decrease from FY-25 budget by \$6,633,730 or 12.1%. Of the total budgeted ending net assets, \$6,350,682 is unrestricted, which is down 42.7% from last year's budget. This equates to 35.1% of the total combined budgeted operating expenses, or 4.2 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				
	<u>FY25 Budget</u>	<u>FY26 Budget</u>	<u>FY25 Budget</u>	
			<u>Incr/ (Decr)</u>	<u>% Chg</u>
Ambulance	\$ 73,500	\$ 227,500	\$ 154,000	209.5%
Water	16,473,706	10,778,748	(5,694,958)	-34.6%
Wastewater	25,965,841	24,745,616	(1,220,225)	-4.7%
Solid Waste	2,896,158	2,995,639	99,481	3.4%
Stormwater	9,300,839	9,328,811	27,972	0.3%
Total Ending Net Assets	\$ 54,710,044	\$ 48,076,314	\$ (6,633,730)	-12.1%

Municipal Authority Utility Fund Ending Unrestricted Net Assets				
	<u>FY25 Budget</u>	<u>FY26 Budget</u>	<u>FY25 Budget</u>	
			<u>Incr/ (Decr)</u>	<u>% Chg</u>
Ambulance	\$ 73,500	\$ 227,500	154,000	209.5%
Water	6,656,727	3,000,659	(3,656,068)	-54.9%
Wastewater	408,303	679,169	270,866	66.3%
Solid Waste	1,015,773	1,188,934	173,161	17.0%
Stormwater	2,927,548	1,254,420	(1,673,128)	-57.2%
Total Unrestricted Net Assets	\$ 11,081,851	\$ 6,350,682	\$ (4,731,169)	-42.7%

Municipal Authority Airport Fund

Airport Revenues- \$537,300

Budgeted operating revenues represent a 3.2% or \$16,550 increase from FY-25 budget,

Airport Operating Expenses- \$1,138,794

FY-26 budgeted operating expenses reflect an 2.6% or \$28,533 increase from the FY-25 budget.

Municipal Authority Airport Expenditures				
	<u>FY25 Budget</u>	<u>FY26 Budget</u>	<u>FY25 Budget</u>	
			<u>Incr/ (Decr)</u>	<u>% Chg</u>
Personal Services	\$ 205,234	\$ 215,868	\$ 10,634	5.2%
Materials & Supplies	336,092	359,905	23,813	7.1%
Other Charges & Svcs	153,632	138,621	(15,011)	-9.8%
Capital Outlay	-	-	-	NA
Bad Debt	500	500	-	0.0%
Depreciation	354,125	338,909	(15,216)	-4.3%
Indirect Costs	60,678	84,991	24,313	40.1%
Total Expenditures	\$ 1,110,261	\$ 1,138,794	\$ 28,533	2.6%

Airport Ending Net Assets- \$5,333,619

Ending net assets for FY-26 are projected to decrease from FY-25 budget by \$433,602 or 7.5%.

Municipal Authority Golf Course Fund

Golf Course Revenues- \$1,168,028

Budgeted operating revenues represent a 27.2% or \$249,956 increase from FY-25 budget. The following shows the number of rounds and average revenue per round budgeted in FY-26 as compared to the last five fiscal periods:

Municipal Authority Golf Course Rounds and Greens Revenue							
	FY-26	FY-25 Proj	FY-24	FY-23	FY-22	FY-21	FY-20
Rounds	28,727	34,165	30,208	30,376	30,449	19,714	14,413
Revenue	803,998	594,941	561,398	562,556	501,494	341,081	176,611
Rev per Round	\$ 27.99	\$ 17.41	\$ 18.58	\$ 18.52	\$ 16.47	\$ 17.30	\$ 12.25

Golf Course Operating Expenses- \$1,413,631

Overall operating expenses reflect a 13.3% or \$166,082 increase from FY-25 budget.

Municipal Authority Golf Course Expenditures					
	FY25 Budget	FY26 Budget	FY25 Budget	Incr/ (Decr)	% Chg
Personal Services	\$ 1,230	\$ 1,230	\$ -	-	0.0%
Materials & Supplies	199,016	187,687	(11,329)	-5.7%	
Other Charges & Svcs	749,598	968,421	218,823	29.2%	
Capital Outlay	-	-	-	NA	
Bad Debt	800	800	-	0.0%	
Depreciation	268,441	222,366	(46,075)	-17.2%	
Indirect Costs	28,464	33,127	4,663	16.4%	
Total Expenditures	\$ 1,247,549	\$ 1,413,631	\$ 166,082	13.3%	

Golf Course Ending Net Assets- \$3,032,877

Ending net assets for FY-26 are projected to increase from FY-25 budget by \$71,074, or 2.4%.

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 \$558,348 and \$378,875 in the Public Safety Capital Improvement Fund. The FY-26 budget allows for the purchase of new police pursuit vehicles, fire vehicle replacements, police tasers, fire rescue equipment, and drone equipment using dedicated public safety sales tax revenues; pc replacements for Information Services, fork lift and one (1) vehicle replacement for Facilities Management, a tire balancer and tire changer for Fleet Maintenance, hand held radios for Animal Welfare and Neighborhood Services, an equipment trailer and vehicle for Street, two (2) ZTR mowers, three (3) UTVs, two (2) vehicle replacements for Parks..

The Municipal Authority Short-Term Capital Fund budget totals \$1,193,565. Included in this budget are a drone with LIDAR for Public Works; one (1) vehicle replacement and a wheel loader for Utility Projects & Construction; new polykarts for Solid Waste; a Jet-A fuel truck lease for the Airport; and a tractor/rough mower, a greens sprayer, and golf cart fleet replacements for Golf. Funds were also allocated for the purchase of a truck replacement for the Customer Service department.

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-26 budget. These numbers reflect funding for both new projects for FY-26 as well as additional funding for previously funded projects. They do not include previously budgeted projects, as any unspent FY-25 budgeted project balances will be carried over and added to the FY-26 budgeted new funds after the close of the 2025 fiscal year. Total capital projects budgeted in FY-26 is \$9,439,850.

Capital Project Funds	
Tax Increment District #2	\$ 750,000
Capital Improvement Fund	615,000
Street Improvement Fund	2,502,750
Cap Impr Water & WW Fund	4,172,020
Airport Construction Fund	265,000
Stormwater Capital Impr Fund	305,000
Golf Course Capital Impr Fund	50,000
Public Safety Capital Impr Fund	630,080
Economic Development Capital Impr Fund	-
Water Meter Replacement Fund	-
GO Bond 18 Econ Development	-
GO Bond 18 City Projects	-
Development Capital Improvement Fund	150,000
GO Bond 22 City Projects	-
GO Bond 22 Comm Dev	-
Total New Capital Project Funds	\$ 9,439,850

Capital Improvement Fund

Budgeted projects in this fund include \$200,000 for expenses in the River West and South River West development, \$45,000 for Shell Creek Lake Property Improvements, \$10,000 towards Downtown Tree and Sidewalk Replacements, and \$360,000 for a Salt Storage Facility.

Street Improvement Fund

This budget represents the ½ penny dedicated sales tax revenues generated for street improvements. The FY26 budget includes \$1,200,000 for the 113th W Ave Widening project (phases 1-3), \$125,000 for Roadway Striping, \$20,000 for Bridge Rehabilitation, \$100,000 for Hwy 97 Roadway Lighting Rehab, \$200,000 for 112th W Ave (41st to 51st), \$25,000 towards new Illuminated Street Name Signs, \$120,000 for Signal Upgrades at 51st St & Hwy 97, \$12,750 for dangerous intersection signage, \$250,000 for the Apple Creek Trail, \$50,000 for structure improvements (bollards, etc), and \$400,000 for the SH-97 Bridge Underpass Repair and Overlay.

Capital Improvement Water & Wastewater Fund

This budget represents the 1 penny dedicated sales tax revenues for water & wastewater improvements. The FY26 budget allows for the continuation of currently budgeted projects and new projects including \$150,000 for Sanitary Sewer Lift Station rehabs, \$25,000 for Water Pump Station rehabs, \$40,000 for Shell Lake Dam Improvements, \$50,000 for Sewer Lift Station Generator Improvements, \$20,000 for meters for new taps, \$100,000 for WTP Improvements, \$100,000 for Shell Lake RWCS, \$17,000 toward Northwoods Chlorine Booster Station, \$50,000 towards the Avery Force Main Bank Stabilization, \$150,000 for Transite Waterline Replacement, \$100,000 towards SRWCS 2MG Tank Construction, \$150,000 for water distribution, \$250,000 for wastewater collection, \$50,000 towards fire hydrant replacements, \$500,000 for WWTP SBR Air Line Upgrade, \$20,000 for Hwy 51 Gravity Line, \$250,000 for 21st St 10" Transite WL Replacement, \$500,000 for 112th W Ave 8" Water Line replacement, \$100,000 for SRWCS Replace/Upsize No. 2 Pump & Motor, \$1,000,000 for SRWCS Purchase of Skiatook Lake Storage \$50,000 for 6" WL replacement-Prue Tower 12" WL to 177th W Ave, and \$500,000 for Airport West Side Lift Station.

Airport Construction Fund

The FY-26 budget allows for \$5,000 for Runway & Taxiway A Crack Seal, \$250,000 for a new Box Hangar 120'x100', and \$10,000 for Preliminary Engineering Report (PER)-Runway.

Stormwater Capital Improvement Fund

The FY-26 budget includes \$150,000 for misc. drainage improvements, \$15,000 for the Storm Water Outfall Replacement-4th & Industrial, \$100,000 for 12th & Adams Drainage Improvements, and \$40,000 for Rustic Rd. Roadway Culvert Replacements.

Golf Course Improvements Fund

This fund collects a \$2 per round fee that is designated for golf course improvements. The FY-26 budgeted transfer is \$63,332. There is also \$50,000 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 \$185,875, \$128,500 for fire vehicle replacements, \$22,517 for police taser replacements, \$41,500 for fire rescue equipment, and \$20,000 towards Public Safety Center Building Maintenance.

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 \$938,089 with no new project funding at this time.

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-26 budget does not include any new funding for projects at this time.

GO Bond 2018-City Projects Fund

The FY26 budget does not include any new funds for previously funded projects.

Development Capital Improvement Fund

The FY26 budget includes \$150,000 towards the 65 acre property design.

GO Bond 2022-City Projects Fund

The FY26 budget does not include any new funds for previously funded projects.

GO Bond 2022-Economic Development Fund

The FY26 budget does not include any new funds for previously funded projects.

Tax Incremental District Fund

The FY25 budget allows for \$750,000 in payments for the TIF districts with Webco offset by the receipt of ad valorem taxes for the TIF districts.

**CITY OF SAND SPRINGS
BUDGET SUMMARY - ALL FUNDS
FY 2026 BUDGET**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS UTILITY FUNDS	OTHER FUNDS	COMBINED FUNDS
Gross Operating Revenues							
Taxes	\$ 13,946,586	\$ -	\$ 2,649,585	\$ 9,832,948	\$ -	\$ -	\$ 26,429,119
Licenses & Permits	150,350	-	-	-	-	-	150,350
Intergovernmental	476,650	-	-	-	-	-	476,650
Charges for Services	448,000	-	-	71,000	18,352,534	1,705,328	20,576,862
Fines & Forfeitures	155,550	-	-	-	-	-	155,550
Other Revenues	263,700	7,000	-	1,500	391,200	-	663,400
Investment Income	355,000	5,000	700	1,066,000	-	-	1,426,700
Total Gross Operating Revenues	\$ 15,795,836	\$ 12,000	\$ 2,650,285	\$ 10,971,448	\$ 18,743,734	\$ 1,705,328	\$ 49,878,631
Expenditures:							
General Government	\$ 1,908,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,908,500
Planning and Zoning	104,134	-	-	-	-	-	104,134
Financial Administration	1,261,272	-	-	25,000	-	-	1,286,272
Public Safety	11,860,917	40,815	-	402,723	360,000	-	12,664,455
Highways and Streets	1,269,725	-	-	3,005,750	-	-	4,275,475
Health and Welfare	74,172	-	-	-	-	-	74,172
Utility Services	-	-	-	5,035,585	17,755,377	-	22,790,962
Culture and Recreation	2,194,605	-	-	227,340	-	-	2,421,945
Airport	-	-	-	305,000	-	1,138,795	1,443,795
Golf Course	-	-	-	690,000	-	1,413,631	2,103,631
Community and Economic Development	158,840	-	-	1,100,000	-	-	1,258,840
Facilities Management and Fleet Maint	1,001,326	-	-	148,000	-	-	1,149,326
Debt Service:	-	-	-	-	-	-	-
Principal Retirement	-	-	1,540,000	707,856	-	-	2,247,856
Interest and Fiscal Charges	-	-	1,123,469	450,124	-	-	1,573,593
Judgements	-	-	-	-	-	-	-
Total Expenditures	\$ 19,833,491	\$ 40,815	\$ 2,663,469	\$ 12,097,378	\$ 18,115,377	\$ 2,552,426	\$ 55,302,956
Excess (deficiency) of Revenues over Expenditures	\$ (4,037,655)	\$ (28,815)	\$ (13,183)	\$ (1,125,930)	\$ 628,357	\$ (847,098)	\$ (5,424,325)
Non-Operating Rev(Exp)							
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ 290,000	\$ 27,000	\$ 317,000
Other Income	-	-	-	-	203,500	-	203,500
Interest, Fees, Amortization	-	-	-	-	(834,780)	-	(834,780)
Loss on Disposal of Assets	-	-	-	-	(21,000)	(1,000)	(22,000)
Total Non-Operating Rev(Exp)	\$ -	\$ -	\$ -	\$ -	\$ (362,280)	\$ 26,000	\$ (336,280)
Net Income(Loss) Before Transfers	\$ (4,037,655)	\$ (28,815)	\$ (13,183)	\$ (1,125,930)	\$ 266,077	\$ (821,098)	\$ (5,760,605)
Other Financing Sources (Uses)							
Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-	-
Contributed Capital Revenue	-	-	-	-	-	-	-
Transfers In	2,303,803	-	-	7,372,452	800,000	350,000	10,826,255
Transfers Out	(317,860)	-	-	(1,105,000)	(9,300,062)	(103,332)	(10,826,254)
Total Other Financing Sources (Uses)	\$ 1,985,943	\$ -	\$ -	\$ 6,267,452	\$ (8,500,062)	\$ 246,668	\$ 1
Net Change in Fund Balance	\$ (2,051,712)	\$ (28,815)	\$ (13,183)	\$ 5,141,522	\$ (8,233,985)	\$ (574,430)	\$ (5,760,604)
Beginning Fund Balance	\$ 9,004,851	\$ 222,497	\$ 1,855,752	\$ 19,106,247	\$ 56,310,299	\$ 8,940,926	\$ 95,440,571
Ending Fund Balance	\$ 6,953,139	\$ 193,682	\$ 1,842,568	\$ 24,247,768	\$ 48,076,314	\$ 8,366,496	\$ 89,679,967
Nonspendable	\$ 23,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,343
Restricted	1,581,510	-	-	12,521,279	41,725,632	7,922,508	63,750,929
Assigned	583,797	7,000	-	8,270,739	227,500	-	9,089,036
Unassigned	4,764,489	99,199	1,842,568	3,455,750	6,123,182	443,988	16,729,176
Total Ending Fund Balance	\$ 6,953,139	\$ 106,199	\$ 1,842,568	\$ 24,247,768	\$ 48,076,314	\$ 8,366,496	\$ 89,592,484

CITY OF SAND SPRINGS
SCHEDULED POSITIONS BY DEPARTMENT
FY2026 BUDGET

<u>FULL TIME</u>	<u>2026</u>	<u>2025</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>
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	2	2	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	3	3	2	2	2	2	2	2
Planning & Development	1	2	2	2	2	2	2	2	2	2
Facilities Management	4	4	4	4	4	4	4	4	4.5	4.5
Fleet Maintenance	3	3	4	4	4	4	4	4	4.5	4.5
Police	39	38	36	36	37	37	36	35	36	36
Animal Control	3	3	2	2	2	2	2	2	2	2
Communications	9	8	8	8	8	8	8	8	8	8
Fire	40	40	37	37	37	37	37	36	35	35
Neighborhood Services	4	4	4	4	4	4	4	2	3	3
Street	9	9	9	9	9	9	9	9	9	9
Parks & Recreation	15	15	14	14	13	11	11	8	8	8
Senior Citizens	1	1	1	1	1	1	1	0	0	0
Museum	0	0	0	0	0	0	0	0	0	0
Economic Development	1	1	1	1	1	1	1	2	1	1
Total General Fund	146	145	139	139	138	137	136	129	130	130
Public Works	7	8	8	8	7	7	7	7	7	7
Project Utility & Construction	4	4								
Water	21	20	20	20	20	19	19	19	18	18
Wastewater	18	18	19	19	18	18	18	18	19	19
Solid Waste	11	11	11	11	11	11	11	11	11	11
Stormwater	1	1	1	1	1	1	1	1	1	1
Engineering	3	3	6	6	6	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	2	2	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	75	75	74	74	72	70	70	70	70	70
Total Full Time	221	220	213	213	210	207	206	199	200	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	0	1	1						
Human Resources	0	0	0	0	0	0	0	0	0	0
Finance	1	0	1	1	0	0	0	0	0	0
City Attorney	1	1	1	1	1	1	1	1	1	1
Facilities Management	0	0	0	0	1	0	0	0	0	0
Fleet Maintenance	0	0	0	0	0	0	0	0	0	0
Neighborhood Services	1	1	1	1						
Police	0	0	0	0	1	0	0	0	0	0
Animal Control	2	2	1	1	1	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	4	6	6	6	6	6	6	6	6
Senior Citizens	0	0	0	0	0	0	0	1	1	1
Museum	0	0	0	0	0	0	1	1	1	1
Water	1	1	1	1	1	0	0	0	0	0
Wastewater	1	1	1	1	1	0	0	0	0	0
Airport	2	2	2	2	2	2	2	2	2	2
Golf Course Pro	0	0	0	0	0	0	0	0	0	0
	17	16	19	19	16	13	14	15	15	15
<u>TEMPORARY/SEASONAL</u>										
Street	0	0	0	0	0	0	0	0	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	6	6							
Full Time	221	220	213	213	210	207	206	199	200	200
Part Time	17	16	19	19	16	13	14	15	15	15
Seasonal/Temporary	4	6	6							
	242	240	236	236	230	224	224	218	221	221

SECTION THREE

BUDGET DETAIL

OPERATING FUNDS

General Fund

Municipal Authority Ambulance Service 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
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET ESTIMATE	CHANGE OVER FY25 BUDGET AS AMENDED	
					\$	%
Gross Revenues:						
Taxes	\$ 13,620,087	\$ 13,440,409	\$ 13,742,229	\$ 13,946,586	\$ 506,177	3.8%
Licenses & Permits	132,255	161,500	148,972	150,350	(11,150)	-6.9%
Intergovernmental	855,771	694,855	665,286	476,650	(218,205)	-31.4%
Charges for Services	1,011,085	967,500	746,417	448,000	(519,500)	-53.7%
Fines & Forfeitures	171,504	141,600	155,550	155,550	13,950	9.9%
Miscellaneous Revenue	451,458	264,441	263,700	263,700	(741)	-0.3%
Interest	416,531	305,000	415,500	355,000	50,000	16.4%
Total Gross Revenues	\$ 16,658,688	\$ 15,975,305	\$ 16,137,654	\$ 15,795,836	\$ (179,469)	-1.1%
Expenditures:						
Municipal Court	\$ 176,472	\$ 230,820	\$ 214,663	\$ 242,504	\$ 11,684	5.1%
City Manager	359,814	425,944	396,128	428,435	2,491	0.6%
City Clerk	192,090	222,670	207,083	220,427	(2,243)	-1.0%
General Administration	137,644	271,010	252,039	216,613	(54,397)	-20.1%
Planning & Development	220,481	237,600	220,968	104,134	(133,466)	-56.2%
Human Resources	263,651	251,359	233,764	270,827	19,468	7.7%
Finance	707,843	917,838	853,589	842,393	(75,445)	-8.2%
City Attorney	112,646	147,102	136,805	148,052	950	0.6%
Information Services	582,556	728,744	677,732	800,521	71,777	9.8%
Facilities Management	665,068	752,378	699,712	759,442	7,064	0.9%
Fleet Maintenance	182,376	226,846	210,967	241,884	15,038	6.6%
Police	4,320,648	5,250,352	4,882,827	5,151,649	(98,703)	-1.9%
Animal Control	220,880	348,490	324,096	336,662	(11,828)	-3.4%
Communications	726,011	911,047	847,274	1,016,241	105,194	11.5%
Fire	4,523,435	4,806,736	4,470,264	4,790,644	(16,092)	-0.3%
Emergency Management	1,410,043	65,778	61,174	67,047	1,269	1.9%
Neighborhood Services	431,078	492,216	457,761	498,674	6,458	1.3%
Street	967,318	1,170,091	1,088,185	1,269,725	99,634	8.5%
Parks & Recreation	1,568,285	2,206,267	2,051,828	2,115,473	(90,794)	-4.1%
Museum	42,935	90,071	83,766	79,132	(10,939)	-12.1%
Senior Citizens	57,752	68,503	63,708	74,172	5,669	8.3%
Economic Development	104,263	139,572	129,802	158,840	19,268	13.8%
Debt Service:						
Principal Retirement	-	-	-	-	-	NA
Interest and Fiscal Charges	-	-	-	-	-	NA
Total Expenditures	\$ 17,973,291	\$ 19,961,434	\$ 18,564,134	\$ 19,833,491	\$ (127,943)	-0.6%
Excess (deficiency) of Revenues over Expenditures	\$ (1,314,603)	\$ (3,986,129)	\$ (2,426,480)	\$ (4,037,655)	\$ (51,526)	1.3%
Other Financing Sources (Uses):						
Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	2,159,263	2,176,326	2,175,626	2,303,803	127,477	5.9%
Transfers Out	(800,259)	(1,162,400)	(1,229,900)	(317,860)	844,540	-72.7%
Total Other Financing Sources (Uses)	\$ 1,359,004	\$ 1,013,926	\$ 945,726	\$ 1,985,943	\$ 972,017	95.9%
Net Change in Fund Balance	\$ 44,401	\$ (2,972,203)	\$ (1,480,755)	\$ (2,051,712)	\$ 920,491	-31.0%
Beginning Fund Balance	\$ 10,441,204	\$ 10,485,605	\$ 10,485,605	\$ 9,004,851	(1,480,754)	-14.1%
Ending Fund Balance	\$ 10,485,605	\$ 7,513,402	\$ 9,004,851	\$ 6,953,139	\$ (560,263)	-7.5%

**CITY OF SAND SPRINGS
GENERAL FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET ESTIMATE	CHANGE OVER FY25 BUDGET AS AMENDED	
					\$	%
Nonspendable:						
Inventories	23,343	23,343	23,343	23,343	-	0.0%
Restricted:						
Animal Control	49,803	49,803	78,603	107,403	57,600	115.7%
Jail Reserves	111,618	111,618	111,618	115,118	3,500	3.1%
Police Substance Abuse Reserv	127,456	127,456	130,956	134,456	7,000	5.5%
Contractual Wage Obligation	156,625	156,625	164,456	317,679	161,054	102.8%
Juvenile Program	72,459	72,459	72,659	72,859	\$ 400	0.6%
License Plate Seizures	44,030	44,030	44,380	44,730	700	1.6%
Economic Development- Hotel T	656,765	656,765	689,265	789,265	132,500	20.2%
Economic Development- Special	-	-	-	-	-	NA
E Spirit Grant- Hotel Tax	-	-	-	-	-	NA
Assigned:						
Subsequent Year Budget	-	-	-	-	-	NA
Community Ctr Improvements	200,000	200,000	134,658	200,000	-	0.0%
Community Ctr Maintenance	171,288	171,288	196,288	155,946	(15,342)	-9.0%
The Link-SS Chamber CIF	7,850	7,850	14,850	21,850	14,000	178.3%
Encumbrances	140	-	-	-	-	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	96,901	96,901	105,901	114,401	17,500	18.1%
Municipal Court Technology Fee	58,699	58,699	67,699	74,199	15,500	26.4%
Unassigned:						
Stabilization Reserve (15% net r	2,636,719	1,738,967	1,763,214	1,731,168	(7,799)	-0.4%
Emergency Reserve (15% net r	2,636,719	2,722,745	2,746,992	2,714,946	(7,799)	-0.3%
Undesignated	3,417,789	1,257,452	2,642,568	3,18,375	(939,077)	-74.7%
Total Ending Fund Balance	\$ 10,485,605	\$ 7,513,402	\$ 9,004,851	\$ 6,953,139	\$ (560,263)	-7.5%
Total Unassigned % of Net Revenues	46.9%	31.5%	39.1%	26.3%		
Operating Transfers In:						
MA Water Utility Fund	\$ 1,205,564	\$ 1,457,495	\$ 1,457,495	\$ 1,221,038	\$ (236,457)	-16.2%
MA Wastewater Utility Fund	451,586	473,131	473,131	476,654	3,523	0.7%
MA Solid Waste Utility Fund	282,113	-	-	301,110	301,110	NA
General STC Fund- E911 Wirele	120,000	120,000	120,000	180,000	60,000	50.0%
General STC Fund- Other	-	-	-	-	-	NA
Special Programs Fund	-	-	-	-	-	NA
Public Safety CIP Fund	100,000	125,000	125,000	125,000	-	0.0%
Sinking Fund	-	700	-	-	(700)	-100.0%
Total Operating Transfers In	\$ 2,159,263	\$ 2,176,326	\$ 2,175,626	\$ 2,303,802	\$ 127,476	5.9%
Operating Transfers Out:						
Street Impr Fund (1/2 penny sales i	\$ -	\$ -	\$ -	\$ -	\$ -	NA
General STCF	526,000	384,400	384,400	317,860	(66,540)	-17.3%
General STCF- E911	-	-	-	-	-	NA
Capital Improvement Fund	-	28,000	28,000	-	(28,000)	-100.0%
MA Short Term Capital Fund	-	-	67,500	-	-	NA
Special Programs Fund	-	-	-	-	-	NA
Tax Incremental District Fund	274,259	-	-	-	-	NA
Pub Safety CIF	-	-	-	-	-	NA
Econ Dev CIF	-	-	-	-	-	NA
GO Bond 2018 City Projects	-	-	-	-	-	NA
Development CIF	-	750,000	750,000	-	(750,000)	-100.0%
MA Water Utility (Other)	-	-	-	-	-	NA
Total Operating Transfers Out	\$ 800,259	\$ 1,162,400	\$ 1,229,900	\$ 317,860	\$ (844,540)	-72.7%

**CITY OF SAND SPRINGS
GENERAL FUND REVENUES
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET ESTIMATE	CHANGE OVER FY25 BUDGET AS AMENDED \$	
TAXES:						
Sales Tax	\$ 8,446,876	\$ 8,681,466	\$ 8,470,255	\$ 8,597,309	\$ (84,157)	-1.0%
Use Tax	2,392,113	2,018,376	2,511,718	2,561,953	543,577	26.9%
Property Tax	-	-	-	-	-	NA
Hotel/Motel Tax	284,224	250,000	250,000	250,000	-	0.0%
Franchise Tax	1,002,246	961,500	954,500	939,500	(22,000)	-2.3%
Video Provider Fee	12,966	15,000	11,000	11,000	(4,000)	-26.7%
E-911 Fees	1,950	7,500	-	-	(7,500)	-100.0%
VOIP Fees	-	-	-	-	-	NA
Abatement Fees	30,965	25,000	45,000	35,000	10,000	40.0%
Payment in Lieu of Taxes	1,448,748	1,481,567	1,499,756	1,551,824	70,257	4.7%
LICENSES & PERMITS:						
Licenses	116,825	114,250	123,872	120,250	6,000	5.3%
Permits	15,430	47,250	25,100	30,100	(17,150)	-36.3%
INTERGOVERNMENTAL:						
Taxes	347,743	375,000	346,000	351,000	(24,000)	-6.4%
Local	152,851	139,662	139,650	125,650	(14,012)	-10.0%
Grants	355,177	180,193	179,636	-	(180,193)	-100.0%
CHARGES FOR SERVICES:						
*Other Fees	57,897	64,000	55,001	47,500	(16,500)	-25.8%
Park & Rec Fees	65,589	49,000	57,500	62,500	13,500	27.6%
Inspection/ Zoning Fees	63,571	65,000	63,000	63,000	(2,000)	-3.1%
Court Costs/Penalties	112,055	85,000	110,000	100,000	15,000	17.6%
Fire Run Fees	-	-	5,000	5,000	5,000	NA
Fire Protection Fees	166,544	165,000	165,000	165,000	-	0.0%
First Responder Runs	4,000	500	6,000	5,000	4,500	900.0%
First Responder Fees	256,343	254,000	135,625	-	(254,000)	-100.0%
EMSA Subsidy	144,904	145,000	75,825	-	(145,000)	-100.0%
EMSA Total Care	140,183	140,000	73,466	-	(140,000)	-100.0%
FINES AND FORFEITURES:	171,504	141,600	155,550	155,550	13,950	9.9%
MISCELLANEOUS REVENUE:						
Special Event Fees	17,140	18,000	18,000	18,000	-	0.0%
** Other	434,318	246,441	245,700	245,700	(741)	-0.3%
INTEREST:						
Investment Income	362,950	250,000	360,500	300,000	50,000	20.0%
Interest on OMAG Dep	39,447	45,000	40,000	40,000	(5,000)	-11.1%
Interest Earn on Taxes	14,134	10,000	15,000	15,000	5,000	50.0%
TOTAL REVENUES	\$ 16,658,691	\$ 15,975,305	\$ 16,137,654	\$ 15,795,836	\$ (179,469)	-1.1%
NET REVENUES CALCULATION:						
Gross Revenues	\$ 16,658,691	\$ 15,975,305	\$ 16,137,654	\$ 15,795,836	\$ (179,469)	-1.1%
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	-	-	-	-	-	#DIV/0!
Net Revenues	\$ 16,658,691	\$ 15,975,305	\$ 16,137,654	\$ 15,795,836	\$ (179,469)	-1.1%

**CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY2026 APPROVED BUDGET**

DEPARTMENT	FY24 ACTUAL	FY2025 BUDGET (as amended)	FY2026 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CITY MANAGER					
Personal Services	\$ 352,815	\$ 419,914	\$ 424,405	\$ 4,491	1.1%
Materials & Supplies	4,376	3,000	1,000	(2,000)	-66.7%
Other Charges & Services	2,623	3,030	3,030	-	0.0%
Capital Outlay	-	-	-	-	NA
	\$ 359,814	\$ 425,944	\$ 428,435	\$ 2,491	0.6%
CITY CLERK					
Personal Services	\$ 181,735	\$ 202,842	\$ 200,694	\$ (2,148)	-1.1%
Materials & Supplies	1,976	5,000	5,000	-	0.0%
Other Charges & Services	8,378	14,828	14,733	(95)	-0.6%
Capital Outlay	-	-	-	-	NA
	\$ 192,089	\$ 222,670	\$ 220,427	\$ (2,243)	-1.0%
GENERAL ADMINISTRATION					
Personal Services	\$ 1,341	\$ 2,700	\$ 2,700	\$ -	0.0%
Materials & Supplies	7,236	12,600	12,100	(500)	-4.0%
Other Charges & Services	129,067	255,710	201,813	(53,897)	-21.1%
Capital Outlay	-	-	-	-	NA
Debt Service	-	-	-	-	NA
	\$ 137,644	\$ 271,010	\$ 216,613	\$ (54,397)	-20.1%
MUNICIPAL COURT					
Personal Services	\$ 136,699	\$ 185,142	\$ 192,108	\$ 6,966	3.8%
Materials & Supplies	310	3,213	3,213	-	0.0%
Other Charges & Services	39,463	42,465	47,184	4,719	11.1%
Capital Outlay	-	-	-	-	NA
	\$ 176,472	\$ 230,820	\$ 242,505	\$ 11,685	5.1%
PLANNING & DEVELOPMENT					
Personal Services	\$ 195,952	\$ 205,971	\$ 72,505	\$ (133,466)	-64.8%
Materials & Supplies	1,307	1,840	1,390	(450)	-24.5%
Other Charges & Services	23,221	29,789	30,239	450	1.5%
Capital Outlay	-	-	-	-	NA
	\$ 220,480	\$ 237,600	\$ 104,134	\$ (133,466)	-56.2%
HUMAN RESOURCES					
Personal Services	\$ 193,950	\$ 233,449	\$ 253,792	\$ 20,343	8.7%
Materials & Supplies	3,797	7,175	6,300	(875)	-12.2%
Other Charges & Services	65,904	10,735	10,735	-	0.0%
Capital Outlay	-	-	-	-	NA
	\$ 263,651	\$ 251,359	\$ 270,827	\$ 19,468	7.7%
FINANCE					
Personal Services	\$ 475,719	\$ 622,899	\$ 568,102	\$ (54,797)	-8.8%
Materials & Supplies	6,196	9,337	9,337	-	0.0%
Other Charges & Services	225,928	285,602	264,954	(20,648)	-7.2%
Capital Outlay	-	-	-	-	NA
	\$ 707,843	\$ 917,838	\$ 842,393	\$ (75,445)	-8.2%
INFORMATION SERVICES					
Personal Services	\$ 201,387	\$ 238,779	\$ 233,562	\$ (5,217)	-2.2%
Materials & Supplies	17,251	18,450	38,825	20,375	110.4%
Other Charges & Services	354,689	471,515	528,134	56,619	12.0%
Capital Outlay	9,230	-	-	-	NA
	\$ 582,557	\$ 728,744	\$ 800,521	\$ 71,777	9.8%

**CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY2026 APPROVED BUDGET**

DEPARTMENT	FY24 ACTUAL	FY2025 BUDGET (as amended)	FY2026 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CITY ATTORNEY					
Personal Services	\$ 18,758	\$ 23,992	\$ 24,942	\$ 950	4.0%
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	93,888	123,110	123,110	-	0.0%
Capital Outlay	-	-	-	-	NA
	\$ 112,646	\$ 147,102	\$ 148,052	\$ 950	0.6%
FACILITIES MANAGEMENT					
Personal Services	\$ 271,854	\$ 284,000	\$ 294,492	\$ 10,492	3.7%
Materials & Supplies	131,566	134,540	158,670	24,130	17.9%
Other Charges & Services	262,415	333,838	306,280	(27,558)	-8.3%
Capital Outlay	-	-	-	-	NA
Inventory Short/ Long	(766)	-	-	-	NA
	\$ 665,069	\$ 752,378	\$ 759,442	\$ 7,064	0.9%
FLEET MAINTENANCE					
Personal Services	\$ 140,598	\$ 198,905	\$ 215,174	\$ 16,269	8.2%
Materials & Supplies	35,298	17,444	17,444	-	0.0%
Other Charges & Services	6,640	10,497	9,266	(1,231)	-11.7%
Capital Outlay	-	-	-	-	NA
Inventory Short/ Long	(159)	-	-	-	NA
	\$ 182,377	\$ 226,846	\$ 241,884	\$ 15,038	6.6%
POLICE					
Personal Services	\$ 3,963,686	\$ 4,844,435	\$ 4,741,389	\$ (103,046)	-2.1%
Materials & Supplies	207,061	191,590	201,034	9,444	4.9%
Other Charges & Services	149,900	200,289	209,226	8,937	4.5%
Capital Outlay	-	14,038	-	(14,038)	-100.0%
	\$ 4,320,647	\$ 5,250,352	\$ 5,151,649	\$ (98,703)	-1.9%
ANIMAL CONTROL					
Personal Services	\$ 138,877	\$ 204,508	\$ 241,045	\$ 36,537	17.9%
Materials & Supplies	38,708	69,526	50,290	(19,236)	-27.7%
Other Charges & Services	43,296	74,456	45,328	(29,128)	-39.1%
Capital Outlay	-	-	-	-	NA
	\$ 220,881	\$ 348,490	\$ 336,663	\$ (11,827)	-3.4%
COMMUNICATIONS					
Personal Services	\$ 548,460	\$ 642,444	\$ 746,521	\$ 104,077	16.2%
Materials & Supplies	11,323	12,450	12,450	-	0.0%
Other Charges & Services	166,228	256,153	257,270	1,117	0.4%
Capital Outlay	-	-	-	-	NA
	\$ 726,011	\$ 911,047	\$ 1,016,241	\$ 105,194	11.5%
FIRE					
Personal Services	\$ 3,941,183	\$ 4,246,391	\$ 4,523,028	\$ 276,637	6.5%
Materials & Supplies	192,407	135,472	134,472	(1,000)	-0.7%
Other Charges & Services	381,909	421,873	127,143	(294,730)	-69.9%
Capital Outlay	7,937	3,000	6,000	3,000	100.0%
	\$ 4,523,436	\$ 4,806,736	\$ 4,790,643	\$ (16,093)	-0.3%
EMERGENCY MANAGEMENT					
Personal Services	\$ 510	\$ 33,449	\$ 32,026	\$ (1,423)	-4.3%
Materials & Supplies	151,409	15,143	15,143	-	0.0%
Other Charges & Services	1,209,897	17,186	19,877	2,691	15.7%
Capital Outlay	48,227	-	-	-	NA
	\$ 1,410,043	\$ 65,778	\$ 67,046	\$ 1,268	1.9%

**CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY2026 APPROVED BUDGET**

DEPARTMENT	FY24 ACTUAL	FY2025 BUDGET (as amended)	FY2026 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
NEIGHBORHOOD SERVICES					
Personal Services	\$ 361,015	\$ 393,766	\$ 399,966	\$ 6,200	1.6%
Materials & Supplies	5,502	9,657	10,357	700	7.2%
Other Charges & Services	64,561	88,793	88,351	(442)	-0.5%
Capital Outlay	-	-	-	-	NA
	\$ 431,078	\$ 492,216	\$ 498,674	\$ 6,458	1.3%
STREET					
Personal Services	\$ 512,721	\$ 626,546	\$ 634,107	\$ 7,561	1.2%
Materials & Supplies	213,934	231,165	331,165	100,000	43.3%
Other Charges & Services	240,663	312,380	304,455	(7,925)	-2.5%
Capital Outlay	-	-	-	-	NA
	\$ 967,318	\$ 1,170,091	\$ 1,269,727	\$ 99,636	8.5%
PARKS & RECREATION					
Personal Services	\$ 877,077	\$ 1,104,901	\$ 1,164,840	\$ 59,939	5.4%
Materials & Supplies	177,510	285,993	221,038	(64,955)	-22.7%
Other Charges & Services	511,959	803,300	717,518	(85,782)	-10.7%
Capital Outlay	1,740	12,073	12,073	-	0.0%
	\$ 1,568,286	\$ 2,206,267	\$ 2,115,469	\$ (90,798)	-4.1%
MUSEUM					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	9,607	19,851	17,850	(2,001)	-10.1%
Other Charges & Services	33,328	70,220	61,282	(8,938)	-12.7%
Capital Outlay	-	-	-	-	NA
	\$ 42,935	\$ 90,071	\$ 79,132	\$ (10,939)	-12.1%
SENIOR CITIZENS					
Personal Services	\$ 49,433	\$ 56,720	\$ 58,124	\$ 1,404	2.5%
Materials & Supplies	6,301	8,500	9,500	1,000	11.8%
Other Charges & Services	2,018	3,283	6,548	3,265	99.5%
Capital Outlay	-	-	-	-	NA
	\$ 57,752	\$ 68,503	\$ 74,172	\$ 5,669	8.3%
ECONOMIC DEVELOPMENT					
Personal Services	\$ 58,727	\$ 62,694	\$ 80,722	\$ 18,028	28.8%
Materials & Supplies	902	1,900	3,000	1,100	57.9%
Other Charges & Services	44,634	74,978	75,117	139	0.2%
Capital Outlay	-	-	-	-	NA
	\$ 104,263	\$ 139,572	\$ 158,839	\$ 19,267	13.8%
SUMMARY					
Personal Services	\$ 12,622,497	\$ 14,834,447	\$ 15,104,244	\$ 269,797	1.8%
Materials & Supplies	1,223,977	1,193,846	1,259,578	65,732	5.5%
Other Charges & Services	4,060,609	3,904,030	3,451,593	(452,437)	-11.6%
Capital Outlay	67,134	29,111	18,073	(11,038)	-37.9%
Gen. Admin. - Debt Service	-	-	-	-	NA
Inventory Short/ Long	(925)	-	-	-	NA
Transfers Out	800,259	1,134,400	317,860	(816,540)	-72.0%
TOTAL GENERAL FUND	\$ 18,773,551	\$ 21,095,834	\$ 20,151,348	\$ (944,486)	-4.5%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY AMBULANCE SERVICE FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED	% CHG
Revenues:					
EMS Subsidy	-	235,500	235,500	500,000	112.3%
Other Fees	-	3,000	3,000	14,000	366.7%
Interest Earned	-	-	-	-	NA
Other Revenues	-	-	-	-	-
Total Revenues	\$ -	\$ 238,500	\$ 238,500	\$ 514,000	115.5%
Expenditures:					
Public Safety	-	165,000	165,000	360,000	118.2%
Parks & Recreation	-	-	-	-	-
Total Expenditures	\$ -	\$ 165,000	\$ 165,000	\$ 360,000	118.2%
Excess (deficiency) of revenues over expenditures	\$ -	\$ 73,500	\$ 73,500	\$ 154,000	109.5%
Other Financing Sources (Uses):					
Transfers In	\$ -	\$ -	\$ -	\$ -	NA
Transfers Out	-	-	-	-	NA
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -	NA
Net Change in Fund Balance	\$ -	\$ 73,500	\$ 73,500	\$ 154,000	109.5%
Assigned:					
Fire	-	-	-	73,500	NA
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 73,500	NA
Ending Fund Balance	\$ -	\$ 73,500	\$ 73,500	\$ 227,500	209.5%
Assigned:					
Fire	-	73,500	73,500	227,500	209.5%
Total Ending Fund Balance	\$ -	\$ 73,500	\$ 73,500	\$ 227,500	209.5%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND DEPARTMENTS
FY2026 APPROVED BUDGET**

<u>DEPARTMENT</u>	FY24 ACTUAL	FY2025 BUDGET (as amended)	FY2026 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
Fire					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	-	165,000	360,000	195,000	118.2%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ -	\$ 165,000	\$ 360,000	\$ 195,000	118.2%
Debt Service	\$ -	\$ -	\$ -	\$ -	NA
Depreciation	-	-	-	-	NA
Bad Debt	-	-	-	-	NA
Transfers Out	-	-	-	-	NA
Inventory Short - Long	-	-	-	-	NA
Loss on Disposal of Assets	-	-	-	-	NA
GRAND TOTAL COSTS	\$ -	\$ 165,000	\$ 360,000	\$ 195,000	118.2%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET ESTIMATE	CHANGE OVER FY25 BUDGET AS AMENDED \$	
Operating Revenues:						
Water	\$ 9,363,134	\$ 9,415,140	\$ 9,589,012	\$ 9,882,814	\$ 467,674	5.0%
Fees	296,288	300,000	290,000	290,000	(10,000)	-3.3%
Intergovernmental Revenue	19,157	-	-	-	-	NA
Other- Lake & Boat Dock Permits	2,748	5,000	2,500	2,500	(2,500)	-50.0%
Total Operating Revenues	\$ 9,681,327	\$ 9,720,140	\$ 9,881,512	\$ 10,175,314	\$ 455,174	4.7%
Operating Expenses:						
Public Works	\$ 932,736	\$ 1,265,186	\$ 1,201,927	\$ 1,221,107	\$ (44,079)	-3.5%
Utility Projects & Construction	265,203	341,791	324,701	430,299	88,508	25.9%
Water Maintenance/ Operations	2,092,678	2,304,981	2,189,732	2,356,463	51,482	2.2%
Skiatook Water System	583,757	1,118,395	1,062,475	1,259,316	140,921	12.6%
Water Treatment	1,814,455	2,279,315	2,165,349	2,112,675	(166,640)	-7.3%
Lake Caretaker	25,047	38,581	36,652	36,124	(2,457)	-6.4%
Engineering	342,801	444,514	422,288	443,272	(1,242)	-0.3%
Customer Service	852,269	923,853	877,660	948,434	24,581	2.7%
Safety & Training	8,050	9,100	8,645	9,100	-	0.0%
Bad Debt	15,535	50,000	50,000	50,000	-	0.0%
Inventory Short- Long	8,186	20,000	20,000	20,000	-	0.0%
Depreciation	2,093,720	2,051,373	2,069,796	2,028,403	(22,970)	-1.1%
Indirect Costs	(843,531)	(1,028,558)	(1,028,558)	(1,064,026)	(35,468)	3.4%
Total Operating Expenses	\$ 8,190,906	\$ 9,818,531	\$ 9,400,668	\$ 9,851,167	\$ 32,636	0.3%
Operating Inc/(Loss) Before Trans	\$ 1,490,421	\$ (98,391)	\$ 480,844	\$ 324,147	\$ 422,538	-429.4%
Non-Operating Rev(Exp)						
Interest Income	\$ 705,105	\$ 150,000	\$ 550,000	\$ 150,000	\$ -	0.0%
Other Income	124,072	13,983	200,000	200,000	186,017	1330.3%
Contributed Capital Revenue	1,546,845	-	-	-	-	NA
Deferred Outflows	-	-	-	-	-	NA
Interest , Fees, Amortization	(789,877)	(981,901)	(981,901)	(834,059)	147,842	-15.1%
Loss on Disposal of Assets	-	(14,000)	(14,000)	(14,000)	-	0.0%
Total Non-Operating Rev(Exp)	\$ 1,586,145	\$ (831,918)	\$ (245,901)	\$ (498,059)	\$ 333,859	-40.1%
Net Income(Loss) Before Transfers	\$ 3,076,566	\$ (930,309)	\$ 234,943	\$ (173,912)	\$ 756,397	-81.3%
Other Financing Sources (Uses):						
Transfers In	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	-	0.0%
Transfers Out	(2,984,164)	(11,420,996)	(11,420,996)	(7,486,298)	3,934,698	-34.5%
Net Other Fin Sources (Uses)	\$ (2,184,164)	\$ (10,620,996)	\$ (10,620,996)	\$ (6,686,298)	\$ 3,934,698	-37.0%
Change in Net Assets	\$ 892,402	\$ (11,551,305)	\$ (10,386,053)	\$ (6,860,210)	\$ 4,691,095	-40.6%
Restricted	\$ 20,833,791	\$ 21,939,823	\$ 21,939,823	\$ 13,198,654	\$ (8,741,169)	-39.8%
Unrestricted	6,298,817	6,085,188	6,085,188	4,440,304	(1,644,884)	-27.0%
Beginning Net Assets	\$ 27,132,608	\$ 28,025,011	\$ 28,025,011	\$ 17,638,958	\$ (10,386,053)	-37.1%
Restricted	\$ 21,939,823	\$ 9,816,979	\$ 13,198,654	\$ 7,778,089	\$ (2,038,890)	-20.8%
Unrestricted	6,085,188	6,656,727	4,440,304	3,000,659	(3,656,068)	-54.9%
Ending Net Assets	\$ 28,025,011	\$ 16,473,706	\$ 17,638,958	\$ 10,778,748	\$ (5,694,958)	-34.6%
3 Month Oper Reserve (25% Exp)	2,047,727	2,454,633	2,350,167	2,462,792	8,159	0.3%
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	\$ 1,205,564	\$ 1,457,495	\$ 1,457,495	\$ 1,221,038	\$ (236,457)	-16.2%
General Short Term Capital Fund	-	-	-	-	-	NA
MA Short Term Capital Fund	586,000	1,389,500	1,389,500	1,114,221	(275,279)	-19.8%
Capital Improvement Fund	-	-	-	-	-	NA
Street Improvement Fund	-	-	-	-	-	NA
Capital Improv W & WW Fund	-	114,407	114,407	-	(114,407)	-100.0%
CDBG-EDIF Fund	-	-	-	-	-	NA
Water Meter Replacement Fund	200,000	200,000	200,000	200,000	-	0.0%
Airport Construction Fund	692,600	60,000	60,000	-	(60,000)	-100.0%
MA Airport Fund	150,000	150,000	150,000	150,000	-	0.0%
MA Golf Fund	150,000	150,000	150,000	200,000	50,000	33.3%
Econ Dev Cap Impr Fund	-	-	-	-	-	NA
GO Bond 2018 Fund	-	-	-	-	-	NA
GO Bond 2022 Fund-City Proj	-	250,000	250,000	-	-	NA
Dev Cap Imprv Fund	-	7,649,594	7,649,594	4,601,039	(3,048,555)	-39.9%
Total	\$ 2,984,164	\$ 11,420,996	\$ 11,420,996	\$ 7,486,298	\$ (3,684,698)	-32.3%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND DEPARTMENTS
FY2026 APPROVED BUDGET**

DEPARTMENT	FY24 ACTUAL	FY2025 BUDGET (as amended)	FY2026 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
WATER MAINT/OPERATIONS					
Personal Services	\$ 811,771	\$ 935,858	\$ 942,472	\$ 6,614	0.7%
Materials & Supplies	249,943	260,035	275,715	15,680	6.0%
Other Charges & Services	1,030,964	1,109,088	1,138,276	29,188	2.6%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 2,092,678	\$ 2,304,981	\$ 2,356,463	\$ 51,482	2.2%
UTILITY PROJECTS & CONSTRUCTION					
Personal Services	\$ 245,809	\$ 289,137	\$ 359,670	\$ 70,533	24.4%
Materials & Supplies	18,983	44,231	61,000	16,769	37.9%
Other Charges & Services	411	8,423	9,629	1,206	14.3%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 265,203	\$ 341,791	\$ 430,299	\$ 88,508	25.9%
SKIATOOK WATERLINE					
Personal Services	\$ 110,365	\$ 115,416	\$ 217,585	\$ 102,169	88.5%
Materials & Supplies	124,580	384,120	372,767	(11,353)	-3.0%
Other Charges & Services	348,812	618,859	668,964	50,105	8.1%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 583,757	\$ 1,118,395	\$ 1,259,316	\$ 140,921	12.6%
WATER TREATMENT					
Personal Services	\$ 457,523	\$ 465,641	\$ 483,636	\$ 17,995	3.9%
Materials & Supplies	940,874	1,168,301	1,123,715	(44,586)	-3.8%
Other Charges & Services	416,058	645,373	505,324	(140,049)	-21.7%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 1,814,455	\$ 2,279,315	\$ 2,112,675	\$ (166,640)	-7.3%
LAKE CARETAKER					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	672	5,010	5,480	470	9.4%
Other Charges & Services	24,375	33,571	30,644	(2,927)	-8.7%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 25,047	\$ 38,581	\$ 36,124	\$ (2,457)	-6.4%
PUBLIC WORKS					
Personal Services	\$ 559,732	\$ 745,927	\$ 761,125	\$ 15,198	2.0%
Materials & Supplies	30,785	38,362	38,362	-	0.0%
Other Charges & Services	342,219	480,897	421,620	(59,277)	-12.3%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(357,088)	(455,175)	(475,494)	(20,319)	4.5%
	\$ 575,648	\$ 810,011	\$ 745,613	\$ (64,398)	-8.0%
SAFETY & TRAINING					
Personal Services	\$ 8,050	\$ 9,100	\$ 9,100	\$ -	0.0%
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	-	-	-	-	NA
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(3,454)	(3,953)	(4,046)	(93)	2.4%
	\$ 4,596	\$ 5,147	\$ 5,054	\$ (93)	-1.8%
ENGINEERING					
Personal Services	\$ 315,897	\$ 394,423	\$ 394,983	\$ 560	0.1%
Materials & Supplies	16,729	21,287	21,287	-	0.0%
Other Charges & Services	10,175	28,804	27,002	(1,802)	-6.3%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(87,102)	(117,717)	(120,291)	(2,574)	2.2%
	\$ 255,699	\$ 326,797	\$ 322,981	\$ (3,816)	-1.2%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND DEPARTMENTS
FY2026 APPROVED BUDGET**

DEPARTMENT	FY24 ACTUAL	FY2025 BUDGET (as amended)	FY2026 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CUSTOMER SERVICE					
Personal Services	\$ 466,816	\$ 490,589	\$ 516,598	\$ 26,009	5.3%
Materials & Supplies	56,130	95,395	95,395	-	0.0%
Other Charges & Services	329,323	337,869	336,441	(1,428)	-0.4%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(395,887)	(451,713)	(464,189)	(12,476)	2.8%
	\$ 456,382	\$ 472,140	\$ 484,245	\$ 12,105	2.6%
DIRECT COST SUMMARY					
Personal Services	\$ 2,975,963	\$ 3,446,091	\$ 3,685,169	\$ 239,078	6.9%
Materials & Supplies	1,438,696	2,016,741	1,993,721	(23,020)	-1.1%
Other Charges & Services	2,502,337	3,262,884	3,137,900	(124,984)	-3.8%
Capital Outlay	-	-	-	-	NA
Indirect Costs	(843,531)	(1,028,558)	(1,064,026)	(35,468)	3.4%
TOTAL DIRECT COSTS	\$ 6,073,465	\$ 7,697,158	\$ 7,752,764	\$ 55,606	0.7%
Debt Service	\$ 789,877	\$ 981,901	\$ 834,059	\$ (147,842)	-15.1%
Depreciation	2,093,720	2,051,373	2,028,403	(22,970)	-1.1%
Bad Debt	15,535	50,000	50,000	-	0.0%
Transfers Out	2,984,164	11,420,996	7,486,298	(3,934,698)	-34.5%
Inventory Short - Long	8,186	20,000	20,000	-	0.0%
Loss on Disposal of Assets	-	14,000	14,000	-	0.0%
GRAND TOTAL COSTS	\$ 11,964,947	\$ 22,235,428	\$ 18,185,524	\$ (4,049,904)	-18.2%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET ESTIMATE	CHANGE OVER FY25 BUDGET AS AMENDED \$	
Operating Revenues:						
Wastewater	\$ 3,637,859	\$ 3,838,309	\$ 3,825,101	\$ 3,887,419	\$ 49,110	1.3%
Wastewater Fees	99,072	101,200	78,700	78,700	(22,500)	-22.2%
Intergovernmental Revenue	76,237	-	-	-	-	NA
Environmental Compliance	1,000	3,250	6,500	6,000	2,750	84.6%
Total Operating Revenues	\$ 3,814,168	\$ 3,942,759	\$ 3,910,301	\$ 3,972,119	\$ 29,360	0.7%
Operating Expenses:						
Wastewater Maintenance/ Operations	\$ 1,115,376	\$ 1,300,220	\$ 1,209,205	\$ 1,362,738	\$ 62,518	4.8%
Environmental Compliance	307,312	353,379	328,642	356,695	3,316	0.9%
Wastewater Treatment	1,211,307	1,184,198	1,101,304	1,281,863	97,665	8.2%
Bad Debt	8,984	30,000	30,000	30,000	-	0.0%
Depreciation	1,351,104	1,373,632	1,355,920	1,351,344	(22,288)	-1.6%
Indirect Costs	430,250	547,636	547,636	554,229	6,593	1.2%
Total Operating Expenses	\$ 4,424,333	\$ 4,789,065	\$ 4,572,707	\$ 4,936,869	\$ 147,804	3.1%
Operating Inc/(Loss) Before Trans	\$ (610,165)	\$ (846,306)	\$ (662,406)	\$ (964,750)	\$ (118,444)	14.0%
Non-Operating Rev(Exp)						
Interest Income	\$ 62,263	\$ 60,000	\$ 45,000	\$ 55,000	\$ (5,000)	-8.3%
Other Income	4,592	1,500	-	1,500	-	0.0%
Contributed Capital Revenue	1,222,214	-	-	-	-	NA
Deferred Outflows	-	-	-	-	-	NA
Loss on Disposal of Asset	(2,832)	(2,000)	(2,000)	(2,000)	-	0.0%
Interest , Fees, Amortization	(7,027)	(7,840)	(7,840)	(721)	7,119	-90.8%
Total Non-Operating Rev(Exp)	\$ 1,279,210	\$ 51,660	\$ 35,160	\$ 53,779	\$ 2,119	4.1%
Net Inc/(Loss) Before Trans	\$ 669,045	\$ (794,646)	\$ (627,246)	\$ (910,971)	\$ (116,325)	14.6%
Other Financing Sources (Uses):						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Transfers Out	(1,221,019)	(1,104,131)	(1,104,131)	(476,654)	627,477	-56.8%
Net Other Fin Sources (Uses)	\$ (1,221,019)	\$ (1,104,131)	\$ (1,104,131)	\$ (476,654)	\$ 627,477	-56.8%
Change in Net Assets	\$ (551,974)	\$ (1,898,777)	\$ (1,731,377)	\$ (1,387,625)	\$ 511,152	3.1%
Restricted	\$ 26,281,833	\$ 26,483,373	\$ 26,483,373	\$ 25,121,785	\$ (1,361,588)	-5.1%
Unrestricted	2,134,759	1,381,245	1,381,245	1,011,456	(369,789)	-26.8%
Beginning Net Assets	\$ 28,416,592	\$ 27,864,618	\$ 27,864,618	\$ 26,133,241	\$ (1,731,377)	-6.2%
Restricted	\$ 26,483,373	\$ 25,557,538	\$ 25,121,785	\$ 24,066,447	\$ (1,491,091)	-5.8%
Unrestricted	1,381,245	408,303	1,011,456	679,169	270,866	66.3%
Ending Net Assets	\$ 27,864,618	\$ 25,965,841	\$ 26,133,241	\$ 24,745,616	\$ (1,220,225)	-4.7%
3 Month Oper Reserve (25% Exp)	1,106,083	1,197,266	1,143,177	1,234,217	36,951	3.1%
Transfers Out:						
MA Short Term Capital Fund	\$ 394,000	\$ 118,000	\$ 118,000	-	\$ (118,000)	-100.0%
General Fund	451,586	473,131	473,131	476,654	3,523	
Capital Improv W&WW Fund	335,000	-	-	-	-	
CDBG-EDIF Fund	40,433	-	-	-	-	
Development CIP Fund	-	513,000	513,000	-	(513,000)	
Street Improvement Fund	-	-	-	-	-	0.0%
MA Wastewater Treatment Fund	-	-	-	-	-	0.0%
Capital Improvement Fund	-	-	-	-	-	#DIV/0!
GO Bond 2018 City Projects	-	-	-	-	-	
Total Transfers Out	\$ 1,221,019	\$ 1,104,131	\$ 1,104,131	\$ 476,654	\$ (627,477)	-56.8%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND DEPARTMENTS
FY2026 APPROVED BUDGET**

DEPARTMENT	FY24 ACTUAL	FY2025 BUDGET (as amended)	FY2026 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
WASTEWATER MAINT. & OPER.					
Personal Services	\$ 600,377	\$ 701,706	\$ 779,004	\$ 77,298	11.0%
Materials & Supplies	121,336	144,531	145,211	680	0.5%
Other Charges & Services	393,663	449,983	433,523	(16,460)	-3.7%
Capital Outlay	-	4,000	5,000	1,000	25.0%
	\$ 1,115,376	\$ 1,300,220	\$ 1,362,738	\$ 62,518	4.8%
ENVIRONMENTAL COMPLIANCE					
Personal Services	\$ 222,167	\$ 237,688	\$ 241,341	\$ 3,653	1.5%
Materials & Supplies	12,783	15,046	15,046	-	0.0%
Other Charges & Services	72,362	100,645	100,308	(337)	-0.3%
Capital Outlay	-	-	-	-	NA
	\$ 307,312	\$ 353,379	\$ 356,695	\$ 3,316	0.9%
WASTEWATER TREATMENT					
Personal Services	\$ 394,443	\$ 432,334	\$ 453,422	\$ 21,088	4.9%
Materials & Supplies	381,433	285,807	348,307	62,500	21.9%
Other Charges & Services	435,431	466,057	480,134	14,077	3.0%
Capital Outlay	-	-	-	-	NA
	\$ 1,211,307	\$ 1,184,198	\$ 1,281,863	\$ 97,665	8.2%
DEPARTMENT SUMMARY					
Personal Services	\$ 1,216,987	\$ 1,371,728	\$ 1,473,767	\$ 102,039	7.4%
Materials & Supplies	515,552	445,384	508,564	63,180	14.2%
Other Charges & Services	901,456	1,016,685	1,013,965	(2,720)	-0.3%
Capital Outlay	-	4,000	5,000	1,000	25.0%
TOTAL MA WW UTILITY DEPTS.	\$ 2,633,995	\$ 2,837,797	\$ 3,001,296	\$ 163,499	5.8%
Depreciation	\$ 1,351,104	\$ 1,373,632	\$ 1,351,344	\$ (22,288)	-1.6%
Transfers Out	1,221,019	1,104,131	476,654	(627,477)	-56.8%
Bad Debt	8,984	30,000	30,000	-	0.0%
Debt Service	7,027	7,840	721	(7,119)	-90.8%
Loss on Fixed Asset	2,832	2,000	2,000	-	0.0%
Indirect Cost	430,250	547,636	554,229	6,593	1.2%
TOTAL MA WW UTILITY FUND	\$ 5,655,211	\$ 5,903,036	\$ 5,416,244	\$ (486,792)	-8.2%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET ESTIMATE	CHANGE OVER FY25 BUDGET AS AMENDED \$	
Operating Revenues:						
Solid Waste - Residential	\$ 1,921,152	\$ 1,971,114	\$ 1,966,114	\$ 2,043,636	\$ 72,522	3.7%
Solid Waste - Commerical	446,719	454,535	449,135	465,609	11,074	2.4%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 2,367,871	\$ 2,425,649	\$ 2,415,249	\$ 2,509,245	\$ 83,596	3.4%
Operating Expenses:						
Solid Waste - Residential	\$ 1,081,786	\$ 1,264,615	\$ 1,201,384	\$ 1,279,616	\$ 15,001	1.2%
Solid Waste - Commerical	465,168	589,597	560,117	590,679	1,082	0.2%
Solid Waste - Recycling	36,714	40,706	38,671	44,301	3,595	8.8%
Bad Debt	5,123	11,000	11,000	11,000	-	0.0%
Depreciation	170,931	289,805	190,049	167,233	(122,572)	-42.3%
Indirect Costs	227,211	283,976	283,976	282,427	(1,549)	-0.5%
Total Operating Expenses	\$ 1,986,933	\$ 2,479,699	\$ 2,285,197	\$ 2,375,256	\$ (104,443)	-4.2%
Operating Inc/(Loss)	\$ 380,938	\$ (54,050)	\$ 130,052	\$ 133,989	\$ 188,039	-347.9%
Non-Operating Rev(Exp)						
Interest Income	\$ 90,912	\$ 40,000	\$ 95,000	\$ 65,000	\$ 25,000	62.5%
Other	3,898	1,000	2,500	2,000	1,000	100.0%
Contributed Capital Revenue	328,696	-	-	-	-	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)	\$ 423,506	\$ 36,000	\$ 92,500	\$ 62,000	\$ 26,000	72.2%
Net Income(Loss) Before Trans	\$ 804,444	\$ (18,050)	\$ 222,552	\$ 195,989	\$ 214,039	-1185.8%
Other Financing Sources (Uses):						
Transfers Out	(282,113)	-	-	(337,110)	(337,110)	NA
Net Other Fin Sources (Uses)	\$ (282,113)	\$ -	\$ -	\$ (337,110)	\$ (337,110)	NA
Change in Net Assets	\$ 522,331	\$ (18,050)	\$ 222,552	\$ (141,121)	\$ (123,071)	681.8%
Restricted	\$ 757,506	\$ 915,270	\$ 915,270	\$ 1,973,938	\$ 1,058,668	115.7%
Unrestricted	1,634,371	1,998,938	1,998,938	1,162,822	(836,116)	-41.8%
Beginning Net Assets	\$ 2,391,877	\$ 2,914,208	\$ 2,914,208	\$ 3,136,760	\$ 222,552	7.6%
Restricted	\$ 915,270	\$ 1,880,385	\$ 1,973,938	\$ 1,806,705	\$ (73,680)	-3.9%
Unrestricted	1,998,938	1,015,773	1,162,822	1,188,934	173,161	17.0%
Ending Net Assets	\$ 2,914,208	\$ 2,896,158	\$ 3,136,760	\$ 2,995,639	\$ 99,481	3.4%
3 Month Oper Reserve (25% Exp)	496,733	619,925	571,299	593,814	(26,111)	-4.2%
Transfer Out:						
MA Short Term Capital Fund	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000	NA
Capital Improvement Fund	-	-	-	-	-	NA
General Fund	282,113	-	-	301,110	301,110	NA
Total Transfers Out	\$ 282,113	\$ -	\$ -	\$ 337,110	\$ 337,110	NA

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND DEPARTMENTS
FY2026 APPROVED BUDGET**

DEPARTMENT	FY24 ACTUAL	FY2025 BUDGET (as amended)	FY2026 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
SOLID WASTE RESIDENTAL					
Personal Services	\$ 535,086	\$ 596,103	\$ 603,172	\$ 7,069	1.2%
Materials & Supplies	129,306	147,946	149,546	1,600	1.1%
Other Charges & Services	391,778	493,066	498,898	5,832	1.2%
Capital Outlay	25,616	27,500	28,000	500	1.8%
	\$ 1,081,786	\$ 1,264,615	\$ 1,279,616	\$ 15,001	1.2%
SOLID WASTE COMMERCIAL					
Personal Services	\$ 222,225	\$ 285,857	\$ 296,649	10,792	3.8%
Materials & Supplies	95,830	114,519	114,519	-	0.0%
Other Charges & Services	147,110	189,221	179,511	(9,710)	-5.1%
Capital Outlay	-	-	-	-	NA
	\$ 465,165	\$ 589,597	\$ 590,679	\$ 1,082	0.2%
RECYCLE CENTER					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	36,714	40,706	44,301	3,595	8.8%
Capital Outlay	-	-	-	-	NA
	\$ 36,714	\$ 40,706	\$ 44,301	\$ 3,595	8.8%
SUMMARY					
Personal Services	\$ 757,311	\$ 881,960	\$ 899,821	\$ 17,861	2.0%
Materials & Supplies	225,136	262,465	264,065	1,600	0.6%
Other Charges & Services	575,602	722,993	722,710	(283)	0.0%
Capital Outlay	25,616	27,500	28,000	500	1.8%
TOTAL MA SW UTILITY DEPTS	\$ 1,583,665	\$ 1,894,918	\$ 1,914,596	\$ 19,678	1.0%
Depreciation	\$ 170,931	\$ 289,805	\$ 167,233	\$ (122,572)	-42.3%
Bad Debt	5,123	11,000	11,000	-	0.0%
Transfers Out	282,113	-	337,110	337,110	NA
Debt Service	-	-	-	-	NA
Loss on Fixed Asset	-	5,000	5,000	-	0.0%
Indirect Cost	227,211	283,976	282,427	(1,549)	-0.5%
TOTAL MA SW UTILITY FUND	\$ 2,269,043	\$ 2,484,699	\$ 2,717,366	\$ 232,667	9.4%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY STORMWATER UTILITY FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET ESTIMATE	CHANGE OVER FY25 BUDGET AS AMENDED \$	
Operating Revenues:						
Stormwater	\$ 1,459,514	\$ 1,512,941	\$ 1,512,941	\$ 1,573,056	\$ 60,115	4.0%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 1,459,514	\$ 1,512,941	\$ 1,512,941	\$ 1,573,056	\$ 60,115	4.0%
Operating Expenses:						
Stormwater Maintenance	\$ 202,075	\$ 272,707	\$ 259,072	\$ 282,393	\$ 9,686	3.6%
Depreciation	192,804	191,206	197,840	197,840	6,634	3.5%
Bad Debt Expense	1,252	2,600	2,600	2,600	-	0.0%
Indirect Costs	87,737	107,804	107,804	109,252	1,448	1.3%
Total Operating Expenses	\$ 483,868	\$ 574,317	\$ 567,316	\$ 592,085	\$ 17,768	3.1%
Operating Inc/(Loss)	\$ 975,646	\$ 938,624	\$ 945,625	\$ 980,971	\$ 42,347	4.5%
Non-Operating Rev(Exp)						
Interest Income	\$ 21,425	\$ 6,000	\$ 26,000	\$ 20,000	\$ 14,000	233.3%
Deferred Outflows	-	-	-	-	-	NA
Other Revenue	-	-	-	-	-	NA
Total Non-Operating Rev(Exp)	\$ 21,425	\$ 6,000	\$ 26,000	\$ 20,000	\$ 14,000	233.3%
Net Inc/(Loss) Before Trans	\$ 997,071	\$ 944,624	\$ 971,625	\$ 1,000,971	\$ 56,347	6.0%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 1,196,499	\$ -	\$ -	\$ -	\$ -	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)	\$ 196,499	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -	0.0%
Change in Net Assets	\$ 1,193,570	\$ (55,376)	\$ (28,375)	\$ 971	\$ 56,347	-101.8%
Restricted	\$ 7,699,616	\$ 8,703,311	\$ 8,703,311	\$ 8,272,231	\$ (431,080)	-5.0%
Unrestricted	463,029	652,904	652,904	1,055,609	402,705	61.7%
Beginning Net Assets	\$ 8,162,645	\$ 9,356,215	\$ 9,356,215	\$ 9,327,840	\$ (28,375)	-0.3%
Restricted	\$ 8,703,311	\$ 6,373,291	\$ 8,272,231	\$ 8,074,391	\$ 1,701,100	26.7%
Unrestricted	652,904	2,927,548	1,055,609	1,254,420	(1,673,128)	-57.2%
Ending Net Assets	\$ 9,356,215	\$ 9,300,839	\$ 9,327,840	\$ 9,328,811	\$ 27,972	0.3%
3 Month Oper Reserve (25% Exp)	120,967	143,579	141,829	148,021	4,442	3.1%
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
FY2026 APPROVED BUDGET**

DEPARTMENT	FY24 ACTUAL	FY2025 BUDGET (as amended)	FY2026 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
STORMWATER MAINT					
Personal Services	\$ 73,274	\$ 97,757	\$ 103,225	\$ 5,468	5.6%
Materials & Supplies	2,929	20,148	20,148	-	0.0%
Other Charges & Services	125,872	154,802	159,020	4,218	2.7%
Capital Outlay	-	-	-	-	NA
	\$ 202,075	\$ 272,707	\$ 282,393	\$ 9,686	3.6%
Depreciation	\$ 192,804	\$ 191,206	\$ 197,840	\$ 6,634	3.5%
Bad Debt	1,252	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	87,737	107,804	109,252	1,448	1.3%
TOTAL MA STORMWATER FUND	\$ 1,483,868	\$ 1,574,317	\$ 1,592,085	\$ 17,768	1.1%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY AIRPORT FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET ESTIMATE	CHANGE OVER FY25 BUDGET AS AMENDED \$	
Operating Revenues:						
Charges for Services	\$ 211,432	\$ 215,750	\$ 213,095	\$ 215,000	\$ (750)	-0.3%
Resale Supplies	361,293	305,000	305,000	322,300	17,300	5.7%
Intergovernmental Revenue	-	-	-	-	-	NA
Total Operating Revenues	\$ 572,725	\$ 520,750	\$ 518,095	\$ 537,300	\$ 16,550	3.2%
Operating Expenses:						
Airport Operations	\$ 559,416	\$ 694,958	\$ 660,210	\$ 714,395	\$ 19,437	2.8%
Bad Debt	6,081	500	500	500	-	0.0%
Depreciation	355,327	354,125	354,125	338,909	(15,216)	-4.3%
Indirect Costs	72,967	60,678	60,678	84,991	24,313	40.1%
Total Operating Expenses	\$ 993,791	\$ 1,110,261	\$ 1,075,513	\$ 1,138,795	\$ 28,534	2.6%
Operating Income (Loss)	\$ (421,066)	\$ (589,511)	\$ (557,418)	\$ (601,495)	\$ (11,984)	2.0%
Non-Operating Rev/(Exp)						
Interest Income	\$ 22,974	\$ 9,200	\$ 22,000	\$ 20,000	\$ 10,800	117.4%
Other Income	1,785	6,000	-	-	(6,000)	-100.0%
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)	\$ 24,759	\$ 14,200	\$ 21,000	\$ 19,000	\$ 4,800	33.8%
Net Inc. (Loss) Before Transfers	\$ (396,307)	\$ (575,311)	\$ (536,418)	\$ (582,495)	\$ (7,184)	1.2%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 874,418	\$ -	\$ -	\$ -	\$ -	NA
Transfers In- MA Water	150,000	150,000	150,000	150,000	-	0.0%
Transfers Out- M.A. STCF	-	-	-	(40,000)	(40,000)	NA
Net Other Fin Sources (Uses)	\$ 1,024,418	\$ 150,000	\$ 150,000	\$ 110,000	\$ (40,000)	-26.7%
Change in Net Assets	\$ 628,111	\$ (425,311)	\$ (386,418)	\$ (472,495)	\$ (47,184)	11.1%
Restricted	\$ 5,190,134	\$ 5,709,225	\$ 5,709,225	\$ 5,355,099	\$ (354,126)	-6.2%
Unrestricted	374,288	483,307	483,307	451,015	(32,292)	-6.7%
Beginning Net Assets	\$ 5,564,422	\$ 6,192,532	\$ 6,192,532	\$ 5,806,114	\$ (386,418)	-6.2%
Restricted	\$ 5,709,225	\$ 4,400,421	\$ 5,355,099	\$ 5,016,191	\$ 615,770	14.0%
Unrestricted	483,307	1,366,800	451,015	317,428	(1,049,372)	-76.8%
Ending Net Assets	\$ 6,192,532	\$ 5,767,221	\$ 5,806,114	\$ 5,333,619	\$ (433,602)	-7.5%
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	-	-	-	40,000	40,000	NA
Total Transfers Out	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	NA

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY AIRPORT FUND DEPARTMENT
FY2026 APPROVED BUDGET**

<u>DEPARTMENT</u>	FY24 ACTUAL	FY2025 BUDGET (as amended)	FY2026 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
AIRPORT					
Personal Services	\$ 118,820	\$ 205,234	\$ 215,868	\$ 10,634	5.2%
Materials & Supplies	362,555	336,092	359,905	23,813	7.1%
Other Charges & Services	78,041	153,632	138,621	(15,011)	-9.8%
Capital Outlay	-	-	-	-	NA
	\$ 559,416	\$ 694,958	\$ 714,394	\$ 19,436	2.8%
Depreciation	\$ 355,327	\$ 354,125	\$ 338,909	\$ (15,216)	-4.3%
Bad Debt	6,081	500	500	-	0.0%
Transfers Out	-	-	-	-	NA
Loss on Fixed Asset	-	1,000	1,000	-	0.0%
Indirect Cost	72,967	60,678	84,991	24,313	40.1%
TOTAL MA AIRPORT FUND	\$ 993,791	\$ 1,111,261	\$ 1,139,794	\$ 28,533	2.6%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY GOLF COURSE FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET ESTIMATE	CHANGE OVER FY25 BUDGET AS AMENDED \$	
Operating Revenues:						
Fees	\$ 612,323	\$ 606,068	\$ 694,941	\$ 803,998	\$ 197,930	32.7%
Cart Rentals	209,456	262,004	262,004	306,352	44,348	16.9%
Driving Range Tokens	42,730	25,000	45,000	32,678	7,678	30.7%
Gift Certificates	-	-	-	-	-	NA
Grill Lease	20,408	25,000	25,000	25,000	-	0.0%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 884,917	\$ 918,072	\$ 1,026,945	\$ 1,168,028	\$ 249,956	27.2%
Operating Expenses:						
Golf Pro	\$ 484,045	\$ 506,599	\$ 481,269	\$ 578,554	\$ 71,955	14.2%
Golf Maintenance	424,257	443,245	421,083	578,784	135,539	30.6%
Bad Debt	-	800	800	800	-	0.0%
Inventory Short/ Long	-	-	-	-	-	NA
Depreciation	233,974	268,441	253,197	222,366	(46,075)	-17.2%
Indirect Cost	25,366	28,464	28,464	33,127	4,663	16.4%
Total Operating Expenses	\$ 1,167,642	\$ 1,247,549	\$ 1,184,813	\$ 1,413,631	\$ 166,082	13.3%
Operating Income (Loss)	\$ (282,725)	\$ (329,477)	\$ (157,868)	\$ (245,603)	\$ 83,874	-25.5%
Non-Operating Rev/(Exp)						
Interest Income	\$ 7,671	\$ 6,200	\$ 7,500	\$ 7,000	\$ 800	12.9%
Other Revenue	2	-	100	-	-	NA
Interest , Fees, Amortization	-	-	-	-	-	NA
Gain (Loss) on Disposal of Assets	-	-	-	-	-	NA
Total Non-Operating Rev/(Exp)	\$ 7,673	\$ 6,200	\$ 7,600	\$ 7,000	\$ 800	12.9%
Net Inc/(Loss) Before Trans.	\$ (275,052)	\$ (323,277)	\$ (150,268)	\$ (238,603)	\$ 84,674	-26.2%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 231,400	\$ -	\$ -	\$ -	\$ -	NA
Transfers In-MA Water Utility Fund	150,000	150,000	150,000	200,000	50,000	33.3%
Transfers Out	(223,190)	(57,454)	(57,454)	(63,332)	(5,878)	10.2%
Net Other Fin Sources (Uses)	\$ 158,210	\$ 92,546	\$ 92,546	\$ 136,668	\$ 44,122	47.7%
Change in Net Assets	\$ (116,842)	\$ (230,731)	\$ (57,722)	\$ (101,935)	\$ 128,796	-55.8%
Restricted	\$ 3,136,817	\$ 3,134,243	\$ 3,134,243	\$ 3,128,683	\$ (5,560)	-0.2%
Unrestricted	172,558	58,291	58,291	6,129	(52,162)	-89.5%
Beginning Net Assets	\$ 3,309,375	\$ 3,192,534	\$ 3,192,534	\$ 3,134,812	\$ (57,722)	-1.8%
Restricted	\$ 3,134,243	\$ 2,848,331	\$ 3,128,683	\$ 2,906,317	\$ 57,986	2.0%
Unrestricted	58,291	113,472	6,129	126,560	13,088	11.5%
Ending Net Assets	\$ 3,192,534	\$ 2,961,803	\$ 3,134,812	\$ 3,032,877	\$ 71,074	2.4%
Transfer In:						
MA Water Utility Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 200,000	50,000	33.3%
Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 200,000	\$ 50,000	33.3%
Transfer Out:						
MA Short Term Capital	\$ 170,000	\$ -	\$ -	\$ -	\$ -	NA
Golf Course Cap Impr Fund	53,190	57,454	57,454	63,332	5,878	10.2%
Total	\$ 223,190	\$ 57,454	\$ 57,454	\$ 63,332	\$ 5,878	10.2%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY GOLF COURSE FUND DEPARTMENTS
FY2026 APPROVED BUDGET**

DEPARTMENT	FY24 ACTUAL	FY2025 BUDGET (as amended)	FY2026 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
GOLF COURSE PRO					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	41,834	47,436	41,457	(5,979)	-12.6%
Other Charges & Services	442,211	459,163	537,097	77,934	17.0%
Capital Outlay	-	-	-	-	NA
	\$ 484,045	\$ 506,599	\$ 578,554	\$ 71,955	14.2%
GOLF COURSE MAINT					
Personal Services	\$ 932	\$ 1,230	\$ 1,230	\$ -	0.0%
Materials & Supplies	154,760	151,580	146,230	(5,350)	-3.5%
Other Charges & Services	268,565	290,435	431,324	140,889	48.5%
Capital Outlay	-	-	-	-	NA
	\$ 424,257	\$ 443,245	\$ 578,784	\$ 135,539	30.6%
SUMMARY					
Personal Services	\$ 932	\$ 1,230	\$ 1,230	\$ -	0.0%
Materials & Supplies	196,594	199,016	187,687	(11,329)	-5.7%
Other Charges & Services	710,776	749,598	968,421	218,823	29.2%
Capital Outlay	-	-	-	-	NA
TOTAL MA GOLF DEPTS	\$ 908,302	\$ 949,844	\$ 1,157,338	\$ 207,494	21.8%
Depreciation	\$ 233,974	\$ 268,441	\$ 222,366	\$ (46,075)	-17.2%
Bad Debt	-	800	800	-	0.0%
Transfers Out	223,190	57,454	63,332	5,878	10.2%
Debt Service	-	-	-	-	NA
Loss on Fixed Asset	-	-	-	-	NA
Inventory Short/ Long	-	-	-	-	NA
Indirect Cost	25,366	28,464	33,127	4,663	16.4%
TOTAL MA GOLF FUND	\$ 1,390,832	\$ 1,305,003	\$ 1,476,963	\$ 171,960	13.2%

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SECTION FOUR

BUDGET DETAIL

SPECIAL REVENUE FUNDS
Special Programs Fund

**CITY OF SAND SPRINGS
SPECIAL PROGRAMS FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED	% CHG
Revenues:					
Police	\$ 7,560	\$ 2,000	\$ 2,000	\$ 1,000	-50.0%
Parks & Recreation	-	-	-		
Animal Control	29,423	5,000	15,000	5,000	0.0%
Fire	8,000	7,500	8,600	1,000	-86.7%
Interest Earned	8,008	5,000	9,500	5,000	0.0%
Other Revenues	-	84,699	84,699	-	
Total Revenues	\$ 52,991	\$ 104,199	\$ 119,799	\$ 12,000	-88.5%
Expenditures:					
Police	\$ 2,417	\$ 75,702	\$ 75,702	\$ 4,420	-94.2%
Animal Control	1,292	67,106	67,106	34,940	-47.9%
Fire	9,980	24,138	24,138	1,455	-94.0%
Parks & Recreation	-	-	-	-	
Total Expenditures	\$ 13,689	\$ 166,946	\$ 166,946	\$ 40,815	-75.6%
Excess (deficiency) of revenues over expenditures	\$ 39,302	\$ (62,747)	\$ (47,147)	\$ (28,815)	-54.1%
Other Financing Sources (Uses):					
Transfers In	\$ -	\$ -	\$ -	\$ -	NA
Transfers Out	-	-	-	-	NA
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -	NA
Net Change in Fund Balance	\$ 39,302	\$ (62,747)	\$ (47,147)	\$ (28,815)	-54.1%
Assigned:					
Police	\$ 69,559	\$ 78,122	\$ 78,122	\$ 4,420	-94.3%
Animal Control	58,282	87,046	87,046	34,940	-59.9%
Fire	15,018	16,993	16,993	1,455	-91.4%
Parks & Recreation	-	-	-	-	
Unassigned	-	-	-	94,199	NA
Beginning Fund Balance	\$ 142,859	\$ 182,161	\$ 182,161	\$ 135,014	-25.9%
Ending Fund Balance	\$ 182,161	\$ 119,414	\$ 135,014	\$ 106,199	-11.1%
Assigned:					
Police	\$ 78,122	\$ 4,420	\$ 4,420	\$ 1,000	-77.4%
Animal Control	87,046	24,940	34,940	5,000	-80.0%
Fire	16,993	355	1,455	1,000	181.4%
Parks & Recreation	-	-	-	-	
Unassigned	-	89,699	94,199	99,199	10.6%
Total Ending Fund Balance	\$ 182,161	\$ 119,414	\$ 135,014	\$ 106,199	-11.1%

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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 FY2024 Comprehensive Annual Report:

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

$$\mathbf{\$24,837,089 / \$179,347,553 = 13.85\%}$$

- ❖ Debt Service Fund Mill Levy:

$$\mathbf{2025 \text{ mill levy} = 14.14}$$

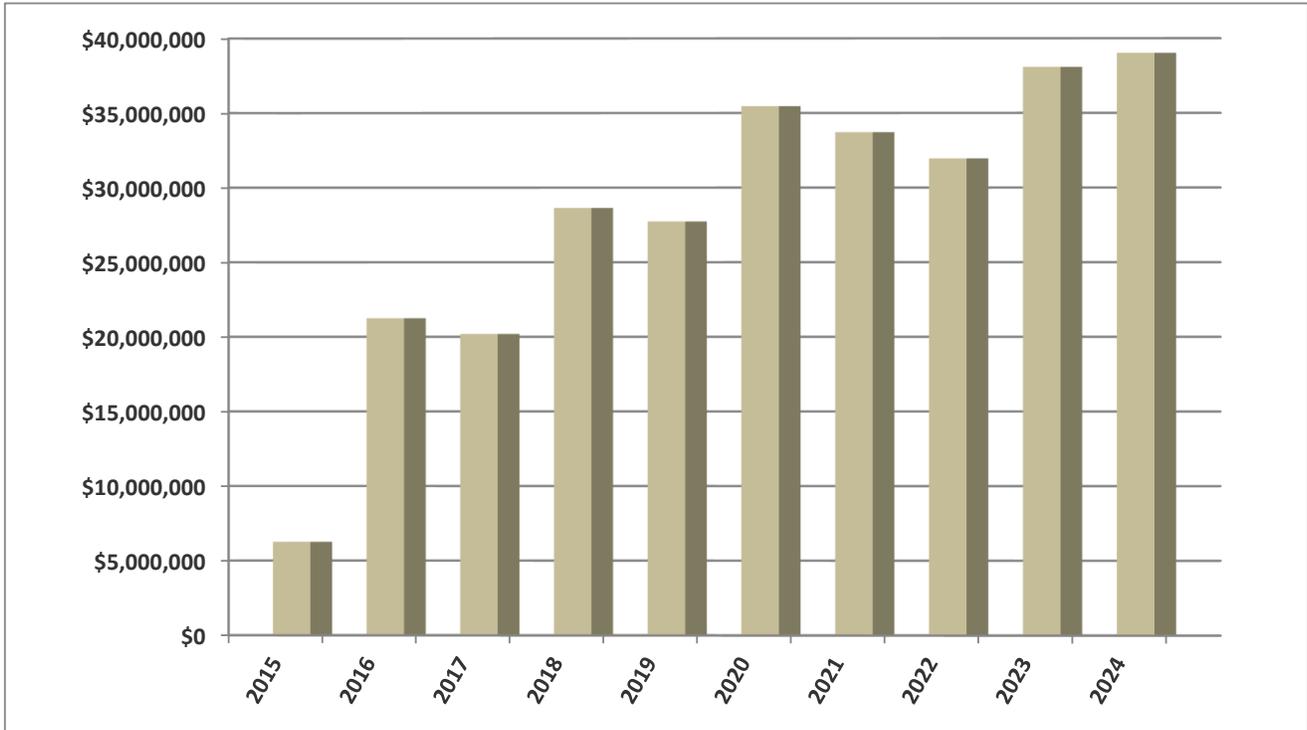
- ❖ Municipal Authority Debt Coverage Ratio (Net Revenues / Debt Service):

$$\mathbf{\text{Debt Coverage} = 4.57}$$

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

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
2023	\$ 38,075,000
2024	\$ 39,015,000

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>
2015	\$ 10.50
2016	\$ 9.70
2017	\$ 8.70
2018	\$ 5.99
2019	\$ 7.38
2020	\$ 10.00
2021	\$ 14.59
2022	\$ 11.81
2023	\$ 11.51
2024	\$ 12.13

**CITY OF SAND SPRINGS
DEBT SERVICE
FY2026 APPROVED 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	457,783	-	-	4,230,000	Apr. 2038
<u>2018 G.O. Bonds City Projects</u>	3,500,000	258,575	-	-	2,405,000	Apr. 2038
<u>2021 Ref.G.O. Bonds 2014</u>	1,510,000	134,800	-	-	720,000	Mar. 2034
<u>2019 G.O. Bonds (Citywide)</u>	6,500,000	489,500	-	-	4,800,000	Jul. 2039
<u>2020 G.O. Bonds (Citywide)</u>	2,900,000	203,450	-	-	2,325,000	Jun. 2040
<u>2022 G.O. Bonds (City Projects)</u>	6,750,000	592,658	-	-	6,395,000	Nov. 2042
<u>2022 G.O. Bonds (Community Dev)</u>	1,135,000	102,553	-	-	1,075,000	Nov. 2042
<u>2015 Revenue Bonds-Public Safety</u>	8,640,000	-	533,348	-	6,535,000	Jan. 2042
<u>2016 Revenue Bonds-Public Safety</u>	7,360,000	-	449,995	-	5,545,000	Jan. 2042
<u>Fire Pumper Truck-Rev Antipation Note</u>	823,145	-	174,637	-	339,069	Apr. 2027
<u>2024 G.O. Bonds (Comm Dev)</u>	2,575,000	-	-	-	2,575,000	Jun 2044
<u>2024 G.O. Bonds (City Projects)</u>	5,265,000	-	-	-	5,265,000	Nov 2044
TOTAL CITY	\$ 53,138,145	\$ 2,239,318	\$ 1,157,980	\$ -	\$ 42,209,069	
SAND SPRINGS MUNICIPAL AUTHORITY						
<u>2005 OWRB Loan (Wastewater System \$4,564,000)</u>						
2014 Rfg of 2005 Permanent Note	1,521,094	-	-	145,019	144,480	Mar. 2026
2014 Rfg of 2006 Permanent Note	1,440,709	-	-	72,688	72,506	Mar. 2026
<u>2010 DWSRF (AMR Project)</u>	5,630,000	-	-	155,728	704,182	Sep. 2030
<u>Series 2020 MA Utility Revenue Bonds</u>	21,920,000	-	800,000	573,925	19,015,000	Nov. 2042
<u>Series 2022 MA Utility Revenue Bonds</u>	7,740,000	-	-	465,388	7,140,000	Apr. 2047
TOTAL MUNICIPAL AUTHORITY	\$ 38,251,803	\$ -	\$ 800,000	\$ 1,412,747	\$ 27,076,168	
GRAND TOTAL	\$ 91,389,948	\$ 2,239,318	\$ 1,957,980	\$ 1,412,747	\$ 69,285,237	

**CITY OF SAND SPRINGS
SINKING FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED	% CHG
Revenues:					
Advalorem Taxes	\$ 2,272,207	\$ 2,648,478	\$ 2,650,978	\$ 2,649,585	0.0%
Interest	11,622	700	4,700	700	0.0%
Miscellaneous Revenue	37,262				
GO Bond Proceeds	-				
Premium on Sale of Bonds	-				
Total Revenues	\$ 2,321,092	\$ 2,649,178	\$ 2,655,678	\$ 2,650,285	0.0%
Expenditures:					
¹ Principal	\$ 1,125,000	\$ 1,540,000	\$ 1,540,000	\$ 1,540,000	0.0%
Interest & Fees	928,512	742,895	742,895	1,123,469	51.2%
Judgements	-	-	-	-	NA
Total Expenditures	\$ 2,053,512	\$ 2,282,895	\$ 2,282,895	\$ 2,663,469	16.7%
Excess (deficiency) of revenues over expenditures	\$ 267,580	\$ 366,283	\$ 372,783	\$ (13,183)	-103.6%
Other Financing Sources (Uses):					
Transfers in	\$ -	\$ -	\$ -	\$ -	NA
Transfers out	-	(700)	-	-	-100.0%
Total Other Fin Sources (Uses)	\$ -	\$ (700)	\$ -	\$ -	-100.0%
Net Change in Fund Balance	\$ 267,580	\$ 365,583	\$ 372,783	\$ (13,183)	-103.6%
Restricted	\$ 1,215,389	\$ 1,482,969	\$ 1,482,969	\$ 1,855,752	
Assigned	-	-	-	-	
Beginning Fund Balance	\$ 1,215,389	\$ 1,482,969	\$ 1,482,969	\$ 1,855,752	25.1%
Restricted	\$ 1,482,969	\$ 1,848,552	\$ 1,855,752	\$ 1,842,568	
Assigned	-	-	-	-	
Ending Fund Balance	\$ 1,482,969	\$ 1,848,552	\$ 1,855,752	\$ 1,842,568	-0.3%
¹ Principal Retirement					
G.O. Bond 2020	155,000	155,000	155,000	155,000	0.0%
G.O. Bond 2021 Ref 2014	120,000	120,000	120,000	120,000	0.0%
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	-	355,000	355,000	355,000	0.0%
G.O. Bond 2022 Comm Development	-	60,000	60,000	60,000	0.0%
Total Principal Retirements	\$ 1,125,000	\$ 1,540,000	\$ 1,540,000	\$ 1,540,000	0.0%

SECTION SIX

BUDGET DETAIL

CAPITAL PROJECTS

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
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 19,245	\$ -	\$ 19,245	\$ -
Miscellaneous Revenue	-	3,200	3,200	-
Interest Earned	100,000	136,320	135,000	100,000
Total Revenues	\$ 119,245	\$ 139,520	\$ 157,445	\$ 100,000
Expenditures:				
Facilities Management	\$ 101,494	\$ 53,701	\$ 101,494	\$ -
Emergency Management	\$ 4,660	\$ -	\$ 4,660	\$ -
Street	\$ 323,163	\$ 37,688	\$ 323,163	\$ 370,000
Parks & Recreation	\$ 39,446	\$ -	\$ 38,569	\$ -
Wastewater Maint & Operations	\$ -	\$ -	\$ -	\$ -
Golf Course	\$ 29,299	\$ -	\$ 28,380	\$ -
Economic Development	\$ -	\$ -	\$ -	\$ -
Public Works	\$ 642,488	\$ 9,539	\$ 560,288	\$ -
Lake Caretaker	\$ 35,339	\$ 1,403	\$ 35,339	\$ 45,000
River West	\$ 239,029	\$ 5,607	\$ 40,064	\$ 200,000
Airport	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,414,918	\$ 107,938	\$ 1,131,957	\$ 615,000
Excess (deficiency) of revenues over expenditures	\$ (1,295,673)	\$ 31,582	\$ (974,512)	\$ (515,000)
Other Fin Sources (Uses):				
Transfers In- MA Wtr Util Fund	\$ -	\$ -	\$ -	\$ -
Transfers In- MA WW Util Fund	-	-	-	-
Transfers In- General Fund	28,000	28,000	28,000	-
Transfers Out- GO Bond 2022 Fund Cty Proj	(220,000)	-	(220,000)	-
Total Other Fin Sources (Uses)	\$ (192,000)	\$ 28,000	\$ (192,000)	\$ -
Net Change in Fund Balance	\$ (1,487,673)	\$ 59,582	\$ (1,166,512)	\$ (515,000)
Assigned - Designated River West	\$ 2,698,136	\$ 2,698,136	\$ 2,698,136	\$ 2,242,307
Assigned - Designated Southside Park	10,750	10,750	10,750	10,750
Assigned - Designated for Improvements	1,638,130	1,638,130	1,638,130	927,447
Beginning Fund Balance	\$ 4,347,016	\$ 4,347,016	\$ 4,347,016	\$ 3,180,504
Ending Fund Balance	\$ 2,859,343	\$ 4,406,598	\$ 3,180,504	\$ 2,665,504
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated River West	2,239,107	2,462,307	2,242,307	2,042,307
Assigned - Designated Southside Park	10,750	10,750	10,750	10,750
Assigned - Designated for Improvements	609,486	1,933,541	927,447	612,447
Total Ending Fund Balance	\$ 2,859,343	\$ 4,406,598	\$ 3,180,504	\$ 2,665,504

**CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT FUND
FY2026 APPROVED BUDGET**

PROJECT DETAIL	BUDGET		ACTUAL		BUDGET		ACTUAL		FY2026
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	CURR YEAR	LIFE TO DATE	BUDGET	REQUESTED
REVENUE SOURCES/USES:									
Intergovernmental	\$ 929,411	910,166	\$ 19,245	\$ -	\$ 910,166			\$ -	
Interest Earned	698,446	598,446	100,000	136,320	734,766			100,000	
Miscellaneous Revenue	4,936,845	4,936,845	-	3,200	4,940,045			-	
Transfers from Other Funds	5,044,061	5,016,061	28,000	28,000	5,044,061			-	
Transfers to Other Funds	(3,772,998)	(3,772,998)	-	(220,000)	(3,992,998)			-	
TOTAL	\$ 7,835,766	\$ 7,688,521	\$ 147,245	\$ (52,480)	\$ 7,636,041			\$ 100,000	
PROJECTS:									
Completed Projects/Inactive	\$ 3,684,223	\$ 3,684,223	\$ -	\$ -	\$ 3,684,223			\$ -	
Shell Creek Lake Prop Improvements	144,474	109,135	35,339	1,403	110,538			45,000	
Public Works Facility Improvements	106,917	103,054	3,863		103,054			-	
Emergency Weather Sirens	49,999	45,339	4,660		45,339			-	
SS Rotary Centennial Park	7,524	6,647	877		6,647			-	
Vision 2025	93,588	93,588	-		93,588			-	
Downtown Tree/ Sidewalk Repl	58,124	45,786	12,338		45,786			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)	359,874	319,810	40,064	5,607	325,417			200,000	
Golf Course Gated Entry	15,000	14,081	919		14,081			-	
Golf Course Cart Path Repairs	5,000	-	5,000		-			-	
Property Purchase	93,559	75,951	17,608		75,951			-	
Highway 97 Trail Repairs	55,000	42,389	12,611		42,389			-	
River West Utility Relocation (RCC)	267,345	255,999	11,346		255,999			-	
Golf Course Pro Shop Improvements	20,000	18,067	1,933		18,067			-	
River West Trail/Landscape Improvements	133,381	48,306	85,075		48,306			-	
River West Street Lighting	350,000	345,430	4,570		345,430			-	
Equipment Canopies	345,239	239	345,000		239			-	
River West Community Memorial	169,999	134,504	35,495		134,504			-	
RW Incentive Agreements	1,050,000	1,050,000	-		1,050,000			-	
Airport Residence Replacement	175	175	-		175			-	
Sidewalk Master Plan Implementation	-	-	75,000		-			-	
River West Property Maint	334,998	272,519	62,479		272,519			-	
Municipal Building Remodel-Furnishings	167,555	163,914	3,641	1,872	165,786			-	
Demo old Street Building & Site Imprv	99,998	43,624	56,374	51,829	95,453			-	
Golf Driving Range Nets	170,866	170,866	-		170,866			-	
Dudley Complex Cleanup	24,253	24,253	-		24,253			-	
Airport Hanger Purchase	600,000	600,000	-		600,000			-	
CMAQ Grant-Vehicles (city match)	309,999	216,374	93,625	9,539	225,913			-	
Covered Materials Storage	200,000	-	200,000		-			-	
Elevator Replacement-City Hall	201,499	177,628	23,871		177,628			-	
MET Relocation	50,393	50,393	-		50,393			-	
Road in Case Park	17,280	17,280	-		17,280			-	
City Hall Parking Overlay	235,825	-	235,825	37,688	37,688			-	
Salt Storage Facility	-	-	-	-	-			360,000	
TOTAL	\$ 9,988,702	\$ 8,648,784	\$ 1,414,918	\$ 107,938	\$ 8,756,722			\$ 615,000	

**CITY OF SAND SPRINGS
GOLF COURSE CAPITAL IMPROVEMENT FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED	
Revenues:					
Interest Earned	\$ 2,000	\$ 2,143	\$ 2,500	\$ 2,000	
Other	-	1,325	1,600	1,500	
Total Revenues	\$ 2,000	\$ 3,468	\$ 4,100	\$ 3,500	
Expenditures:					
Golf Course Improvements	\$ 94,286	\$ -	\$ 94,286	\$ 50,000	
Total Expenditures	\$ 94,286	\$ -	\$ 94,286	\$ 50,000	
Excess (deficiency) of revenues over expenditures	\$ (92,286)	\$ 3,468	\$ (90,186)	\$ (46,500)	
Other Financing Sources (Uses):					
Transfers In- MA Golf Course Fund	\$ 57,454	\$ 41,772	\$ 57,454	\$ 63,332	
Total Other Fin Sources (Uses)	\$ 57,454	\$ 41,772	\$ 57,454	\$ 63,332	
Net Change in Fund Balance	\$ (34,832)	\$ 45,240	\$ (32,732)	\$ 16,832	
Beginning Fund Balance	\$ 42,662	\$ 42,662	\$ 42,662	\$ 9,930	
Ending Fund Balance	\$ 7,830	\$ 87,902	\$ 9,930	\$ 26,762	
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -	
Reserved for Improvements	7,830	87,902	9,930	26,762	
Total Ending Fund Balance	\$ 7,830	\$ 87,902	\$ 9,930	\$ 26,762	
	BUDGET	ACTUAL	BUDGET	ACTUAL	FY2026
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	BUDGET
			LIFE TO DATE		REQUESTED
REVENUE SOURCES/USES:					
Interest Earned	\$ 5,093	\$ 3,093	\$ 2,000	\$ 2,143	\$ 5,236
Other	2,175	2,175	-	1,325	3,500
Transfers from Other Funds	402,073	344,619	57,454	41,772	386,391
TOTAL	\$ 409,341	\$ 349,887	\$ 59,454	\$ 45,240	\$ 395,127
PROJECTS:					
Golf Course Improvements	\$ 525,441	\$ 431,155	\$ 94,286	\$ -	\$ 431,155
TOTAL	\$ 525,441	\$ 431,155	\$ 94,286	\$ -	\$ 431,155

**CITY OF SAND SPRINGS
STREET IMPROVEMENT FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Intergovernmental Rev	\$ -	\$ -	\$ -	\$ -
Sales Tax-1/2 Penny	2,099,646	1,370,653	2,099,646	2,101,146
Interest Earned	151,500	302,751	400,000	150,000
Other Revenues	-	-	-	-
Total Revenues	\$ 2,251,146	\$ 1,673,404	\$ 2,499,646	\$ 2,251,146
Expenditures:				
Public Improvements	\$ 13,106,792	\$ 857,312	\$ 12,899,537	\$ 2,502,750
Total Expenditures	\$ 13,106,792	\$ 857,312	\$ 12,899,537	\$ 2,502,750
Excess (deficiency) of revenues over expenditures	\$ (10,855,646)	\$ 816,092	\$ (10,399,891)	\$ (251,604)
Other Fin Sources (Uses):				
GO Bond 2018-Econ Dev Fund	-	-	-	-
Development CIP Fund	(1,950,000)	(983,330)	(1,950,000)	-
Total Other Fin Sources (Uses)	\$ (1,950,000)	\$ (983,330)	\$ (1,950,000)	\$ -
Net Change in Fund Balance	\$ (12,805,646)	\$ (167,238)	\$ (12,349,891)	\$ (251,604)
Beginning Fund Balance	\$ 13,062,600	\$ 13,062,600	\$ 13,062,600	\$ 712,709
Ending Fund Balance	\$ 256,954	\$ 12,895,362	\$ 712,709	\$ 461,105
Assigned - Designated for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	256,954	12,895,362	712,709	461,105
Total Ending Fund Balance	\$ 256,954	\$ 12,895,362	\$ 712,709	\$ 461,105

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2026 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	8,134,828	6,035,182	2,099,646	1,370,653	7,405,835	2,101,146
Intergovernmental Revenue*	508,103	508,103	-	-	508,103	-
Contributions & Donations	6,600	6,600	-	-	6,600	-
Interest Earned	1,807,435	1,655,935	151,500	302,751	1,958,686	150,000
Other Revenues	416,889	416,889	-	-	416,889	-
Transfers to Other Funds	(1,097,500)	(1,097,500)	-	-	(1,097,500)	-
TOTAL	\$ 32,826,938	\$ 30,575,792	\$ 2,251,146	\$ 1,673,404	\$ 32,249,196	\$ 2,251,146

* See detail on following page

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2026 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	2,897,914	207,255	-	2,897,914	-
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	982,327	323,360	658,967	-	323,360	400,000
Roadway Striping	450,601	421,616	28,985	-	421,616	125,000
School Crosswalk Striping	40,813	10,813	30,000	-	10,813	-
Project Design Assistance	78,618	57,765	20,853	-	57,765	-
113th W Ave Widening- Phase 2	1,367,739	541,690	826,049	2,477	544,167	400,000
113th W Ave Widening- Phase 3	2,286,624	629,721	1,656,903	28,822	658,543	400,000
Traffic Signal Upgrades	434,000	237,992	196,008	-	237,992	-
Bridge Rehabilitation	287,723	139,173	148,550	6,690	145,863	20,000
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	65,999	16,632	49,367	-	16,632	-
2020 Street Overlays	810,228	810,228	-	-	810,228	-
97T Rehab Design & Construction I	1,429,000	152,949	1,276,051	-	152,949	-
81st W Ave Trail Connector (Match)	535,000	27,905	507,095	209,686	237,591	-
41st St Pavement Resurfacing (We:	1,904,999	125,283	1,779,716	427,332	552,615	-
Hwy 97 Roadway Lighting Rehab	256,534	215,056	41,478	-	215,056	100,000
2022 Street Overlays	1,535,726	-	1,535,726	-	-	-
CMAQ Grant-Signal Upgrades(city r	76,000	76,000	-	-	76,000	-
SH-97 Right Turn Lane	635,511	635,511	-	-	635,511	-
41st St Pavement Resurfacing (Eas	1,250,000	-	1,250,000	-	-	-
112th W Ave (41s to 51st)	500,000	-	500,000	-	-	200,000
Stone Creek I&I Pvmnt Rehab	309,036	283,975	25,061	-	283,975	-
51st & SH97 Signal Upgrade	120,000	-	120,000	-	-	120,000
Illuminated Street Name Signs	196,855	-	196,855	169,555	169,555	25,000
Dangerous Intersection Signs	16,500	-	16,500	12,750	12,750	12,750
Appl Creek Trail	-	-	-	-	-	250,000
Structure Imprv (Bollards, etc)	-	-	-	-	-	50,000
SH-97 Bridge Underpass Rpr/Ovrly	-	-	-	-	-	400,000
TOTAL	\$ 31,528,458	\$ 18,421,666	\$ 13,106,792	\$ 857,312	\$ 19,278,978	\$ 2,502,750

**CITY OF SAND SPRINGS
STORMWATER CAPITAL IMPROVEMENT FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 75,000	\$ 178,098	\$ 225,000	\$ 75,000
Other	-	-	-	-
Total Revenues	\$ 75,000	\$ 178,098	\$ 225,000	\$ 75,000
Expenditures:				
Stormwater	\$ 5,505,542	\$ 6,815	\$ 5,482,577	\$ 305,000
Total Expenditures	\$ 5,505,542	\$ 6,815	\$ 5,482,577	\$ 305,000
Excess (deficiency) of revenues over expenditures	\$ (5,430,542)	\$ 171,283	\$ (5,257,577)	\$ (230,000)
Other Financing Sources (Uses):				
Transfers In- MA Stormwater Util	\$ 1,000,000	\$ 666,664	\$ 1,000,000	\$ 1,000,000
Transfers out - GO Bond 2018-Econ Dev	-	-	-	-
Transfers out - Dev CIP Fund	(950,000)	(316,666)	(950,000)	-
Total Other Fin Source (Uses)	\$ 50,000	\$ 349,998	\$ 50,000	\$ 1,000,000
Net Change in Fund Balance	\$ (5,380,542)	\$ 521,281	\$ (5,207,577)	\$ 770,000
Beginning Fund Balance	\$ 5,834,664	\$ 5,834,664	\$ 5,834,664	\$ 627,087
Ending Fund Balance	\$ 454,122	\$ 6,355,945	\$ 627,087	\$ 1,397,087
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	454,122	6,355,945	627,087	1,397,087
Total Ending Fund Balance	\$ 454,122	\$ 6,355,945	\$ 627,087	\$ 1,397,087

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	LIFE TO DATE	FY2026 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 794,502	\$ 719,502	\$ 75,000	\$ 178,098	\$ 897,600	\$ 75,000
Transfers from Other Funds	24,473,000	23,473,000	1,000,000	666,664	24,139,664	1,000,000
Transfers to Other Funds	(7,258,631)	(6,308,631)	(950,000)	(316,666)	(6,625,297)	-
TOTAL	\$ 18,008,871	\$ 17,883,871	\$ 125,000	\$ 528,096	\$ 18,411,967	\$ 1,075,000
PROJECTS:						
Completed Projects/Inactive	\$ 1,272,726	\$ 1,272,726			\$ 1,272,726	\$ -
Misc. Drainage Improvements	437,026	102,302	334,724	4,815	107,117	150,000
Main St Drainage Impr (\$2.9m)	442,795	419,830	22,965		419,830	-
Impervious Surface Map Updates	49,151	24,254	24,897		24,254	-
Pecan-Woodland East Diversion (\$1.	3,722,000	5,400	3,716,600		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	652,996	643,332	9,664		643,332	15,000
Sand Springs Lake Culvert Repl	722,999	65,838	657,161	2,000	67,838	-
Franklin Creek Channel Improv	219,999	207,569	12,430		207,569	-
12th & Adams Drainage Imprv	-	-	-	-	-	100,000
4216 Rustic Rd RW Culvert Rplc	-	-	-	-	-	40,000
	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL	\$ 8,557,116	\$ 3,051,574	\$ 5,505,542	\$ 6,815	\$ 3,058,389	\$ 305,000

**CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT WATER AND WASTEWATER FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 4,221,895	\$ 4,367,461	\$ 4,367,461	\$ -
Water Taps	60,000	54,450	54,000	60,000
Sales Tax-1 Penny	4,199,292	2,741,307	4,199,292	4,202,492
Interest Earned	253,200	425,288	433,200	250,000
Other Revenues	-	-	-	-
Total Revenues	\$ 8,734,387	\$ 7,588,506	\$ 9,053,953	\$ 4,512,492
Expenditures:				
Water Distribution	\$ 9,300,512	\$ 358,394	\$ 9,279,697	\$ 2,535,020
Water Treatment	813,897	25,040	710,393	117,000
Wastewater Distribution	8,336,373	2,855,493	8,336,373	1,020,000
Wastewater Treatment	2,422,455	1,438,249	2,422,455	500,000
Total Expenditures	\$ 20,873,237	\$ 4,677,176	\$ 20,748,918	\$ 4,172,020
Excess (deficiency) of revenues over expenditures	\$ (12,138,850)	\$ 2,911,330	\$ (11,694,965)	\$ 340,472
Other Fin Sources (Uses):				
Transfers In	\$ 114,407	\$ 114,407	\$ 114,407	\$ -
Transfers Out	(237,000)	(237,000)	(237,000)	-
Transfers Out- MA Wtr Util Fund (Debt Service)	(800,000)	(533,336)	(800,000)	(800,000)
Total Other Fin Sources (Uses)	\$ (922,593)	\$ (655,929)	\$ (922,593)	\$ (800,000)
Net Change in Fund Balance	\$ (13,061,443)	\$ 2,255,401	\$ (12,617,558)	\$ (459,528)
Beginning Fund Balance	\$ 13,667,099	\$ 13,667,099	\$ 13,667,099	\$ 1,049,541
Ending Fund Balance	\$ 605,656	\$ 15,922,500	\$ 1,049,541	\$ 590,013
Assigned - Designated for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	605,656	15,922,500	1,049,541	590,013
Total Ending Fund Balance	\$ 605,656	\$ 15,922,500	\$ 1,049,541	\$ 590,013

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2026 BUDGET REQUESTED
REVENUE SOURCES (USES):						
Intergovernmental	\$ 4,733,889	\$ 511,994	\$ 4,221,895	\$ 4,367,461	\$ 4,879,455	
Water/ Sewer Taps	2,450,907	2,390,907	60,000	54,450	2,445,357	60,000
Sales Taxes-1 Penny	16,269,654	12,070,362	4,199,292	2,741,307	14,811,669	4,202,492
Interest Earned	2,538,146	2,284,946	253,200	425,288	2,710,234	250,000
Other Revenues	485,579	485,579			485,579	
Transfer for Sales Tax	50,296,149	50,296,149			50,296,149	
Transfers from Other Funds	28,378,524	28,264,117	114,407	114,407	28,378,524	
Transfers to Other Funds	17,845,553	18,882,553	(1,037,000)	(770,336)	18,112,217	(800,000)
TOTAL	\$ 122,998,402	\$ 115,186,608	\$ 7,811,794	\$ 6,932,577	\$ 122,119,185	\$ 3,712,492
Expenditures:						
Completed Projects/Inactive	\$ 41,635,546	\$ 41,635,546			\$ 41,635,546	
San Swr Lift Station Rehabilitation	1,304,257	1,011,418	292,839	40,369	1,051,787	150,000
Water Pump Stations Rehabilitation	843,978	566,279	277,699	5,386	571,665	25,000
2" Water Line Replacements	1,717,106	1,127,325	589,781	7,274	1,134,599	
Water Distribution Flow Meters (8 units)	227,303	161,810	65,493	1,133	162,943	
Shell Lake Dam Improvements	2,123,769	613,261	1,510,508	39,434	652,695	40,000
Hwy. 97 12" WL	346,202	87,845	258,357		87,845	
Sanitary Sewer Line Replacements	3,524,774	3,262,181	262,593	26,719	3,288,900	
WTP Influent Valve Rehab	254,999	151,495	103,504		151,495	
Blending Vault Improv (chem feed & poly)	219,011	159,079	59,932		159,079	
Shell Lake Dam & Road Modifications	264,997	38,017	226,980		38,017	
WTP Chlorine Containment (design only)	50,000	-	50,000		-	
Lagoon Rehab	419,999	39,031	380,968		39,031	

(continued on facing page)

**CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT WATER AND WASTEWATER FUND
FY2026 APPROVED BUDGET**

	BUDGET		ACTUAL		BUDGET		ACTUAL		FY2026 BUDGET REQUESTED		
	L-T-D		PRIOR YEARS		CURR YEAR		CURR YEAR	LIFE TO DATE			
Sewer Lift Station Generator Improvements	\$	435,103	\$	236,268	\$	198,835	\$	236,268	\$ 50,000		
AMR Equipment for New Water Taps		69,821		29,333		40,488		29,333			
Meters for New Water Taps		222,172		174,226		47,946	17,254	191,480	20,000		
WTP Improvements		683,310		457,074		226,236	25,040	482,114	100,000		
WWTP Improvements		1,600,665		874,353		726,312	183,666	1,058,019			
Meter Vault Improvements		350,000		163,110		186,890	37,670	200,780			
Emergency Repairs		564,429		212,793		351,636		212,793			
SRWCS One-Way Tank		303,653		303,653		-		303,653			
Shell Lake RWCS		450,000		50,430		399,570	6,040	56,470	100,000		
Hwy 97 Utility Relocations (80/20)		200,000		32,842		167,158		32,842			
McKinley East Tank Retrofit		149,999		149,999		-		149,999			
Contract Inspections-Hwy 97 Bridge Utilities		201,035		6,165		194,870		6,165			
Northwoods Chlorine Booster Station		1,239,088		1,175,333		63,755		1,175,333	17,000		
Rock School Rd WL Replacement		39,999		26,164		13,835		26,164			
Pratt Interceptor (32nd St)		1,749,998		53,407		1,696,591	48,603	102,010			
Broadway W.L. Replacement (Main to Washing		534,722		534,722		-		534,722			
2nd St WW Line Replacement		426,533		426,533		-		426,533			
Charles Page Water BPS Upgrade		304,819		16,543		288,276		16,543			
E 41st Street Water BPS Upgrade		367,869		333,814		34,055		333,814			
Water Treatment Plant VFD Upgrade		250,000		7,992		242,008		7,992			
Arc Flash Elect Safety Impr (SRWCS WTP WW		50,000		-		50,000		-			
Prue Rd Tank & 161st Tank Rehab		56,197		56,197		-		56,197			
WTP Clearwell Improvements		100,000		71,606		28,394		71,606			
AWIA Risk Assessment		95,000		95,000		-		95,000			
Windcrest WL Improvements		439,999		417,744		22,255	1,440	419,184			
Maple Avenue WL Improvements		371,311		371,331		(20)		371,331	20		
Arkansas River Water Main Crossing		500,000		5,625		494,375		5,625			
West McKinley Tank Piping Modifications		300,000		1,564		298,436		1,564			
Emergency Repairs- Wastewater		2,852		2,852		-		2,852			
South 97 Lift Station Upgrade		193		193		-		193			
Northwoods Tank Rehab		408,027		385,086		22,941	2,544	387,630			
Avery Drive Force Main Bank Stabilization		100,000		-		100,000		-	50,000		
Lead Service Line Inventory		250,000		22,686		227,314	28,821	51,507			
WWTP SBR Blowers		1,669,977		23,834		1,646,143	1,254,583	1,278,417			
Transite Waterline Replacement		70,000		24,163		45,837	11,924	36,087	150,000		
Shell Creek Tank Rehab		349,999		322,924		27,075		322,924			
SRWCS Valve Replacement		300,000		-		300,000	762	762			
SRWCS 2MG Tank Construction		1,500,000		-		1,500,000		-	100,000		
Lincoln Sewer Line Reloc (Rankin & Mobley)		600,000		-		600,000	12,324	12,324			
Water M&O Dedicated Sampling Stations		200,000		-		200,000		-			
SS Manholes Rolling Oaks to Lost City		270,000		-		270,000	194,987	194,987			
SRWC ROW Clearing (Case Park to Walmart)		100,000		-		100,000		-			
Water Service Transfer		150,000		-		150,000		-			
Periodic Chlorine Conversion		100,000		-		100,000		-			
Turkey Creek Water Line		300,000		-		300,000		-			
SRWCS-Other		114,407		-		114,407		-			
Water Distribution		1,754,159		1,537,742		216,417	48,858	1,586,600	150,000		
Wastewater Collection		891,459		747,842		143,617	108,330	856,172	250,000		
Fire Hydrant Replacement		1,095,683		830,737		264,946	65,201	895,938	50,000		
Spring Lake Campus (Rev Bond)		8,867,749		8,729,989		137,760		8,729,989			
Wtr Tanks Inspec/Rehab		2,280,674		2,130,463		150,211	84,653	2,215,116			
ARPA- Pogue Airport Water Line		164,240		149,156		15,084		149,156			
ARPA-Utility & Project Construction Equip		899,981		899,981		-		899,981			
OWRB ARPA-Pogue AP Sewer Line		4,467,326		76,396		4,390,930	2,424,161	2,500,557			
WWTP DBR Air Line Upgrade		-		-		-		-	500,000		
Hwy 51 LS Gravity Line		-		-		-		-	20,000		
21st ST 10" Transite WL Replacement		-		-		-		-	250,000		
112th W Ave 8" WL		-		-		-		-	500,000		
SRWCS Replace/Up-Size #2 Pump/Motor		-		-		-		-	100,000		
SRWCS Purchase Skiatook Lake Storage		-		-		-		-	1,000,000		
6" WL Rplcmnt-12" WL Prue Twr to 177th W A		-		-		-		-	50,000		
Airport West Side Lift Station		-		-		-		-	500,000		
Total Expenditures	\$	91,894,389	\$	71,021,152	\$	20,873,237	\$	4,677,176	\$	75,698,328	4,172,020

**CITY OF SAND SPRINGS
AIRPORT CONSTRUCTION FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 86,901	\$ 47,067	\$ 368,463	\$ -
Interest Earned	5,000	27,729	30,000	5,000
Other Revenues	-	-	-	-
Total Revenues	\$ 91,901	\$ 74,796	\$ 398,463	\$ 5,000
Expenditures:				
Airport Improvements	\$ 1,050,269	\$ 54,152	\$ 1,050,269	\$ 265,000
Total Expenditures	\$ 1,050,269	\$ 54,152	\$ 1,050,269	\$ 265,000
Excess (deficiency) of revenues over expenditures	\$ (958,368)	\$ 20,644	\$ (651,806)	\$ (260,000)
Other Financing Sources (Uses):				
Transfers In- MA Wtr Utility Fund	\$ 60,000	\$ 40,000	\$ 60,000	\$ -
Total Other Fin Sources (Uses)	\$ 60,000	\$ 40,000	\$ 60,000	\$ -
Net Change in Fund Balance	\$ (898,368)	\$ 60,644	\$ (591,806)	\$ (260,000)
Beginning Fund Balance	\$ 875,034	\$ 875,034	\$ 875,034	\$ 283,228
Ending Fund Balance	\$ (23,334)	\$ 935,678	\$ 283,228	\$ 23,228
Assigned - Designated for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	(23,334)	935,678	283,228	23,228
Total Ending Fund Balance	\$ (23,334)	\$ 935,678	\$ 283,228	\$ 23,228

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2026 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Intergovernmental	\$ 7,259,731	\$ 7,172,830	\$ 86,901	\$ 47,067	\$ 7,219,897	
Interest Earned	71,401	66,401	5,000	27,729	94,130	5,000
Other Revenue	26,312	26,312	-	-	26,312	
Transfers from Other Funds	1,972,000	1,912,000	60,000	40,000	1,952,000	
Transfers to Other Funds	(104,000)	(104,000)	-	-	(104,000)	
TOTAL	\$ 9,225,444	\$ 9,073,543	\$ 151,901	\$ 114,796	\$ 9,188,339	\$ 5,000
PROJECTS:						
Completed Projects/Inactive	\$ 6,787,487	\$ 6,787,487	\$ -	\$ -	\$ 6,787,487	
Terminal Bldg Remodel (50/50)	88,691	48,691	40,000	10,630	59,321	
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	30,001	30,001	-	-	30,001	
Runway & Taxiway A Crack Seal	-	-	-	-	-	5,000
Airport Policy Document Updates	44,999	21,087	23,912	-	21,087	
AWOS/Beacon	49,800	-	49,800	20,335	20,335	
Airport Stormwater Drainage Repairs	185,700	150,006	35,694	-	150,006	
FAA/OAC-Lighting/Taxiway	1,078,103	833,618	244,485	-	833,618	
AP Maint Hangar Parking	30,000	7,622	22,378	-	7,622	
Jet A Fuel System	632,600	40,800	591,800	23,187	63,987	
Reconstruct Taxi Lane	30,200	-	30,200	-	-	
95K gal Fire Supp Tank Clean/Inspec	10,000	-	10,000	-	-	
Box Hangar 120'x100'	-	-	-	-	-	250,000
Prelim Eng Report-Runway	-	-	-	-	-	10,000
TOTAL	\$ 9,237,490	\$ 8,187,221	\$ 1,050,269	\$ 54,152	\$ 8,241,373	\$ 265,000

**CITY OF SAND SPRINGS
TAX INCREMENTAL DISTRICT FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED	% CHG
Revenues:					
Interest Earned	\$ -	\$ -	\$ -	\$ -	NA
Incremental Tax	562,371	1,500,000	750,000	750,000	
Program Income	-	-	-	-	0.0%
Total Revenues	\$ 562,371	\$ 1,500,000	\$ 750,000	\$ 750,000	-50.0%
Expenditures:					
Other Svcs & Fees	\$ 274,259	\$ 1,262,162	\$ 1,262,162	\$ 750,000	-40.6%
Total Expenditures	\$ 274,259	\$ 1,262,162	\$ 1,262,162	\$ 750,000	-40.6%
Excess (deficiency) of revenues over expenditures	\$ 288,112	\$ 237,838	\$ (512,162)	\$ -	-100.0%
Other Financing Sources (Uses):					
Transfers In- Gen Fund	\$ 274,259	\$ -	\$ -	\$ -	NA
Total Other Fin Sources (Uses)	\$ 274,259	\$ -	\$ -	\$ -	NA
Net Change in Fund Balance	\$ 562,371	\$ 237,838	\$ (512,162)	\$ -	-100.0%
Beginning Fund Balance	\$ 37,274	\$ 599,645	\$ 599,645	\$ 87,483	-85.4%
Ending Fund Balance	\$ 599,645	\$ 837,483	\$ 87,483	\$ 87,483	-89.6%
Assigned	599,645	837,483	87,483	87,483	-89.6%
Total Ending Fund Balance	\$ 599,645	\$ 837,483	\$ 87,483	\$ 87,483	-89.6%

**CITY OF SAND SPRINGS
GENERAL SHORT-TERM CAPITAL FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED	% CHG
Revenues:					
Taxes	\$ 237,871	\$ 305,184	\$ 345,184	\$ 415,050	36.0%
Charges for Services	-	20,526	20,526	-	-100.0%
Miscellaneous Revenue	12,408	105,958	123,769	-	-100.0%
Interest	66,627	20,000	40,000	40,000	100.0%
Total Revenues	\$ 316,906	\$ 451,668	\$ 529,479	\$ 455,050	0.7%
Expenditures:					
Information Services	4,528	\$ 265,862	259,862	25,000	-90.6%
Facilities Management	-	86,297	73,694	130,000	50.6%
Fleet Maintenance	-	4,985	-	18,000	261.1%
Animal Control	-	3,933	-	10,924	177.8%
Communications	-	-	-	-	NA
E-911 Wireless Monies	-	11,341	11,341	5,000	-55.9%
Neighborhood Services	35,963	59,120	59,120	10,924	-81.5%
Street	425,266	179,046	155,523	133,000	-25.7%
Parks & Recreation	12,643	186,662	170,566	225,500	20.8%
Public Works	63,702	3,508	3,508	-	-100.0%
Total Expenditures	\$ 542,102	\$ 800,754	\$ 733,614	\$ 558,348	-30.3%
Excess (deficiency) of revenues over expenditures	\$ (225,196)	\$ (349,086)	\$ (204,135)	\$ (103,298)	-70.4%
Other Financing Sources (Uses):					
Transfers In	\$ 526,000	\$ 384,400	\$ 384,400	\$ 317,860	-17.3%
Transfers Out	(120,000)	(120,000)	(120,000)	(180,000)	50.0%
Total Other Fin Sources (Uses)	\$ 406,000	\$ 264,400	\$ 264,400	\$ 137,860	-47.9%
Net Change in Fund Balance	\$ 180,804	\$ (84,686)	\$ 60,265	\$ 34,562	-140.8%
Assigned:					
Restricted/Reserved	\$ 742,034	\$ 861,854	\$ 861,854	\$ 1,087,038	26.1%
Assigned	376,877	437,861	437,861	272,942	-37.7%
Unassigned	-	-	-	-	NA
Beginning Fund Balance	\$ 1,118,911	\$ 1,299,715	\$ 1,299,715	\$ 1,359,980	4.6%
Ending Fund Balance	\$ 1,299,715	\$ 1,215,029	\$ 1,359,980	\$ 1,394,542	14.8%
Assigned:					
Restricted/Reserved	\$ 861,854	\$ 1,035,697	\$ 1,087,038	\$ 1,317,088	27.2%
Assigned	437,861	179,332	272,942	77,454	-56.8%
Unassigned	-	-	-	-	NA
Total Ending Fund Balance	\$ 1,299,715	\$ 1,215,029	\$ 1,359,980	\$ 1,394,542	14.8%
Operating Transfers In:					
M A Wtr Utility Fund	\$ -	\$ -	\$ -	\$ -	-
General Fund- E911	-	-	-	-	NA
General Fund	526,000	384,400	384,400	317,860	-17.3%
Econ Development CIP	-	-	-	-	-
Total Oper Transfers In	\$ 526,000	\$ 384,400	\$ 384,400	\$ 317,860	-17.3%
Operating Transfers Out:					
General Fund- E911 Wireless	\$ 120,000	\$ 120,000	\$ 120,000	\$ 180,000	50.0%
Capital Improvement Fund	-	-	-	-	-
Total Oper Transfers Out	\$ 120,000	\$ 120,000	\$ 120,000	\$ 180,000	50.0%

**CITY OF SAND SPRINGS
GENERAL SHORT-TERM CAPITAL FUND
DETAILED REQUEST
FY2026 APPROVED BUDGET**

<u>DEPARTMENT</u>	<u>ITEMS</u>	<u>AMOUNT</u>	<u>TOTAL REQUEST</u>		<u>METHOD OF FUNDING</u>	
					<u>CASH</u>	<u>NOTE</u>
Information Services	Dell PC Replacements (1/4 cycle)	25,000	25,000		25,000	
Facilities Management	Fork Lift for Warehouse	50,000	130,000		130,000	
	HD Truck w/Service Body	80,000				
Fleet Maintenance	Tire Balancer & Tire Changer	18,000	18,000		18,000	
Animal Control	(3) Hand held radios	10,924	10,924		10,924	
Communications	Computer Equipment	5,000	5,000		5,000	
Neighborhood Services	(3) Hand held radios	10,924	10,924		10,924	-
Street	Equipment Trailer	28,000	133,000		133,000	
	HD Medium Truck w/Dump Bed	105,000				
Parks & Recreation	(2) ZT Mowers	59,000	225,500		225,500	
Maintenance	(3) UTV	54,000				
	Crew Cab 4x4 Truck	49,000				
KAF	Prescribed Fire Equipment	8,000				
	Indoor Ice Machine	6,500				
	1/2Ton Crew Cab 4x4 Truck	49,000				
Total General Fund Capital Outlay		558,348	\$ 558,348		\$ 558,348	\$ -

**CITY OF SAND SPRINGS
VISION 2025 FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ -	\$ 300	\$ 420	\$ -
Contributions & Donations	-	-	-	-
Total Revenues	\$ -	\$ 300	\$ 420	\$ -
Expenditures:				
Parks & Recreation	\$ 8,378	\$ -	\$ 8,378	\$ 1,840
Total Expenditures	\$ 8,378	\$ -	\$ 8,378	\$ 1,840
Excess (deficiency) of revenues over expenditures	\$ (8,378)	\$ 300	\$ (7,958)	\$ (1,840)
Other Financing Sources (Uses):				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Contributed Capital	-	-	-	-
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (8,378)	\$ 300	\$ (7,958)	\$ (1,840)
Restricted Culture & Recreation	\$ -	\$ -	\$ -	\$ -
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	9,798	9,798	9,798	1,840
Beginning Fund Balance	\$ 9,798	\$ 9,798	\$ 9,798	\$ 1,840
Ending Fund Balance	\$ 1,420	\$ 10,098	\$ 1,840	\$ -
Restricted Culture & Recreation	\$ -	\$ -	\$ -	\$ -
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	1,420	10,098	1,840	-
Total Ending Fund Balance	\$ 1,420	\$ 10,098	\$ 1,840	\$ -

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2026 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers from Other Funds	-	-	-	-	-	-
Interest Earned	9,696	9,696	-	300	9,996	-
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	\$ 6,407,616	\$ 6,407,616	\$ -	\$ 300	\$ 6,407,916	\$ -
PROJECTS:						
Parks & Recreation						
Economic Development	\$ 643,378	\$ 635,000	\$ 8,378	\$ -	\$ 635,000	\$ 1,840
Event Facilities	1,600,454	1,600,454	-	-	1,600,454	-
Community Enrichment	4,162,364	4,162,364	-	-	4,162,364	-
TOTAL	\$ 6,406,196	\$ 6,397,818	\$ 8,378	\$ -	\$ 6,397,818	\$ 1,840

**CITY OF SAND SPRINGS
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Sales Tax-.45 Penny	1,953,330	1,233,588	1,953,330	1,934,394
Other Revenues	67,901	67,902	67,901	-
Interest Earned	30,000	55,825	70,000	60,000
Total Revenues	\$ 2,051,231	\$ 1,357,315	\$ 2,091,231	\$ 1,994,394
Expenditures:				
Public Safety	740,101	380,788	740,101	375,875
Total Expenditures	\$ 740,101	\$ 380,788	\$ 740,101	\$ 375,875
Excess (deficiency) of revenues over expenditures	\$ 1,311,130	\$ 976,527	\$ 1,351,130	\$ 1,618,520
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Debt Service- Principal Payments	(694,564)	(671,338)	(694,564)	(707,856)
Debt Service- Interest & Fees	(466,003)	(453,217)	(466,003)	(450,124)
Transfers Out	(125,000)	(83,336)	(125,000)	(125,000)
Total Other Fin Sources (Uses)	\$ (1,285,567)	\$ (1,207,891)	\$ (1,285,567)	\$ (1,282,980)
Net Change in Fund Balance	\$ 25,563	\$ (231,364)	\$ 65,563	\$ 335,540
Restricted/Reserved	2,229,364	2,229,364	2,229,364	2,294,927
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	-	-	-	-
Beginning Fund Balance	\$ 2,229,364	\$ 2,229,364	\$ 2,229,364	\$ 2,294,927
Ending Fund Balance	\$ 2,254,927	\$ 1,998,000	\$ 2,294,927	\$ 2,630,466
Restricted/Reserved	2,254,927	2,254,927	2,294,927	2,630,466
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	-	-	-	-
Total Ending Fund Balance	\$ 2,254,927	\$ 1,998,000	\$ 2,294,927	\$ 2,630,466

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2026 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Revenue Bond Proceeds	\$ 16,033,038	\$ 16,033,038	\$ -	\$ -	\$ 16,033,038	\$ -
Sales Tax-.45 Penny	7,483,266	5,529,936	1,953,330	1,233,588	6,763,524	1,934,394
Sales Tax Transfers In	6,811,534	6,811,534	-	-	6,811,534	-
Transfers from Other Funds	956,492	956,492	-	-	956,492	-
Interest Earned	691,208	661,208	30,000	55,825	717,033	60,000
Other Revenues	148,031	80,130	67,901	67,902	148,032	-
Debt Svc- Principal Payments	(5,250,703)	(4,556,139)	(694,564)	(671,338)	(5,227,477)	(707,856)
Debt Svc- Interest & Admin Fees	(3,781,050)	(3,315,047)	(466,003)	(453,217)	(3,768,264)	(450,124)
Transfers to Other Funds	(655,420)	(530,420)	(125,000)	(83,336)	(613,756)	(125,000)
TOTAL	\$ 22,436,396	\$ 21,670,732	\$ 765,664	\$ 149,424	\$ 21,820,156	\$ 711,414
PROJECTS:						
Completed Projects/Inactive	\$ 846,577	\$ 846,577	\$ -	\$ -	\$ 846,577	\$ -
Public Safety Complex	13,508,679	13,433,398	75,281	60,172	13,493,570	-
Public Safety Schools	249,999	248,101	1,898	-	248,101	-
Public Safety Fire Station 2	1,668,284	1,667,863	421	-	1,667,863	-
Public Safety Software	15,000	15,000	-	-	15,000	-
Public Safety Police Units	1,318,657	978,622	340,035	185,939	1,164,561	185,875
Public Safety Fire Pumper Trk	749,999	748,606	1,393	-	748,606	-
Public Safety Center Bldg Maintenanr	45,000	-	45,000	-	-	20,000
Public Safety Workout Facility	1,049,555	1,024,951	24,604	2,392	1,027,343	-
Fire Vehicle Replacements	176,911	20,336	156,575	110,860	131,196	128,500
Fire Pumper Truck 2022	823,145	823,145	-	-	823,145	-
Fire Rescue Equipment	30,000	23,043	6,957	-	23,043	41,500
Police-Flock Cameras & Technology	33,500	18,000	15,500	-	18,000	-
Fire-Gear Replacement	63,000	54,872	8,128	-	54,872	-
Police-Radio Replacements	24,700	-	24,700	11,142	11,142	-
Police-Taser Replacements	10,283	-	10,283	10,283	10,283	22,517
Police-In Car Computer Replc	14,326	-	14,326	-	-	-
Fire-Search & Rescue Bldg	15,000	-	15,000	-	-	-
TOTAL	\$ 19,605,229	\$ 18,960,022	\$ 645,207	\$ 359,363	\$ 19,319,385	\$ 375,875

**CITY OF SAND SPRINGS
ECONOMIC DEVELOPMENT CAPITAL IMPROVEMENT FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Interest Earned	10,000	32,368	35,000	15,000
Sales Tax-.10 Penny	434,073	327,961	434,073	429,865
Total Revenues	\$ 444,073	\$ 360,329	\$ 469,073	\$ 444,865
Expenditures:				
Economic Development	\$ 914,134	\$ 14,814	\$ 914,134	\$ -
Total Expenditures	\$ 914,134	\$ 14,814	\$ 914,134	\$ -
Excess (deficiency) of revenues over expenditures	\$ (470,061)	\$ 345,515	\$ (445,061)	\$ 444,865
Other Financing Sources (Uses):				
Transfers In	\$ -	\$ -	\$ -	\$ -
Other Revenues	-	-	-	-
Other Financing Uses	-	-	-	-
Transfers Out	-	-	-	-
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (470,061)	\$ 345,515	\$ (445,061)	\$ 444,865
Beginning Fund Balance	\$ 938,285	\$ 938,285	\$ 938,285	\$ 493,224
Ending Fund Balance	\$ 468,224	\$ 1,283,800	\$ 493,224	\$ 938,089
Restricted Economic Development	\$ 468,224	\$ 1,283,800	\$ 493,224	\$ 938,089
Restricted Finance	-	-	-	-
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	-	-	-	-
Total Ending Fund Balance	\$ 468,224	\$ 1,283,800	\$ 493,224	\$ 938,089

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2026 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Revenue Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	44,100	44,100	-	-	44,100	-
Sales Tax-.10 Penny	1,663,534	1,229,461	434,073	327,961	1,557,422	429,865
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	33,635	33,635	-	-	33,635	-
Interest Earned	92,002	82,002	10,000	32,368	114,370	15,000
Debt Svc- Interest & Admin Fees	-	-	-	-	-	-
Transfers to Other Funds	(1,384,636)	(1,384,636)	-	-	(1,384,636)	-
TOTAL	\$ 3,700,310	\$ 3,256,237	\$ 444,073	\$ 360,329	\$ 3,616,566	\$ 444,865
PROJECTS:						
Completed Projects/Inactive	\$ 79,427	\$ 79,427	\$ -	\$ -	\$ 79,427	\$ -
Economic Development	60,530	57,530	3,000	2,500	60,030	-
City Landscaping	144,397	15,020	129,377	-	15,020	-
Stone Villa II Sewer Line Ext	43,500	43,500	-	-	43,500	-
Development Incentives	11,848	11,848	-	-	11,848	-
Highway Brush Rev/ Cleanup	221,029	221,029	-	-	221,029	-
Sheffield Crossing Exp	144,388	107,512	36,876	6,233	113,745	-
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	1,661,971	1,661,971	-	-	1,661,971	-
KAF Observation Tower	-	-	-	-	-	-
Property Acquisitions	700,000	-	700,000	2,600	2,600	-
NW Development AP Hangars	147,539	102,658	44,881	3,481	106,139	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
TOTAL	\$ 3,229,619	\$ 2,315,485	\$ 914,134	\$ 14,814	\$ 2,330,299	\$ -

**CITY OF SAND SPRINGS
PARK AND RECREATION FUND
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED	% CHG
Revenues:					
Fees:	\$ 21,000	\$ 11,000	\$ 13,500	\$ 11,000	0.0%
Interest Earned	6,752	4,000	5,600	4,000	0.0%
Total Revenues	\$ 27,752	\$ 15,000	\$ 19,100	\$ 15,000	0.0%
Expenditures:					
Public Improvements	\$ 20,131	\$ 320	\$ 320	\$ -	-100.0%
Land Purchase	-	-	-	-	NA
Total Expenditures	\$ 20,131	\$ 320	\$ 320	\$ -	-100.0%
Excess (deficiency) of revenues over expenditures	\$ 7,621	\$ 14,680	\$ 18,780	\$ 15,000	2.2%
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	\$ 7,621	\$ 14,680	\$ 18,780	\$ 15,000	
Assigned	\$ 130,332	\$ 137,953	\$ 137,953	\$ 156,733	13.6%
Unassigned	-	-	-	-	NA
Beginning Fund Balance	\$ 130,332	\$ 137,953	\$ 137,953	\$ 156,733	13.6%
Assigned	\$ 137,953	\$ 152,633	\$ 156,733	\$ 171,733	12.5%
Unassigned	-	-	-	-	NA
Ending Fund Balance	\$ 137,953	\$ 152,633	\$ 156,733	\$ 171,733	12.5%

**CITY OF SAND SPRINGS
CDBG - EDIF FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 01/31/2018	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 95,098	\$ -	\$ 95,098	\$ -
Interest Earned	-	-	-	-
Total Revenues	\$ 95,098	\$ -	\$ 95,098	\$ -
Expenditures:				
Infrastructure Improvements	\$ 370,524	\$ 7,487	\$ 370,524	\$ -
Total Expenditures	\$ 370,524	\$ 7,487	\$ 370,524	\$ -
Excess (deficiency) of revenues over expenditures	\$ (275,426)	\$ (7,487)	\$ (275,426)	\$ -
Other Financing Sources (Uses):				
Transfers In- Cap Impr Fund	\$ 182,620	\$ -	\$ 182,620	\$ -
Total Other Fin Sources (Uses)	\$ 182,620	\$ -	\$ 182,620	\$ -
Net Change in Fund Balance	\$ (92,806)	\$ (7,487)	\$ (92,806)	\$ -
Beginning Fund Balance	\$ 167,135	\$ 167,135	\$ 167,135	\$ 74,329
Ending Fund Balance	\$ 74,329	\$ 159,648	\$ 74,329	\$ 74,329
Restricted for Improvements	\$ 74,329	\$ 159,648	\$ 74,329	\$ 74,329
Unassigned	-	-	-	-
Total Ending Fund Balance	\$ 74,329	\$ 159,648	\$ 74,329	\$ 74,329

	BUDGET	ACTUAL	BUDGET	ACTUAL		FY2026 BUDGET REQUESTED
	L-T-D	PRIOR YEARS	CURR YEAR	YEAR-TO-DATE	LIFE TO DATE	
REVENUE SOURCES/USES:						
Intergovernmental	\$ 17,131,696	\$ 17,036,598	\$ 95,098		\$ 17,036,598	\$ -
Transfers from Other Funds	1,254,420	1,071,800	182,620		1,071,800	-
Other	9,951	9,951	-	-	9,951	-
Interest Earned	5,216	5,216	-	-	5,216	-
TOTAL	\$ 18,401,283	\$ 18,123,565	\$ 277,718	\$ -	\$ 18,123,565	\$ -
PROJECTS:						
Completed Projects/Inactive	\$ 2,609,013	\$ 2,609,013	\$ -	\$ -	\$ 2,609,013	\$ -
Set Aside 2018	56,803	56,803	-	-	56,803	-
Set Aside 2020	132,547	132,547	-	-	132,547	-
Set Aside 2021	187,100	187,100	-	-	187,100	-
Set Aside 2022	147,469	103,527	43,942		103,527	-
Set Aside 2023	309,301	272,497	36,804		272,497	-
Set Aside 2024	297,718	7,940	289,778	7,487	15,427	-
	-	-	-	-	-	-
TOTAL	\$ 3,739,951	\$ 3,369,427	\$ 370,524	\$ 7,487	\$ 3,376,914	\$ -

**CITY OF SAND SPRINGS
GO BOND 2018- ECONOMIC DEVELOPMENT
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Land Sale Proceeds	-	-	-	-
Interest Earned	100,000	165,774	200,000	100,000
Total Revenues	\$ 100,000	\$ 165,774	\$ 200,000	\$ 100,000
Expenditures:				
Economic Development	\$ 3,829,651	\$ 429,828	\$ 3,829,651	\$ -
Total Expenditures	\$ 3,829,651	\$ 429,828	\$ 3,829,651	\$ -
Excess (deficiency) of revenues over expenditures	\$ (3,729,651)	\$ (264,054)	\$ (3,629,651)	\$ 100,000
Other Financing Sources (Uses):				
Transfers In	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	-	-	-
Transfers Out	-	-	-	-
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (3,729,651)	\$ (264,054)	\$ (3,629,651)	\$ 100,000
Beginning Fund Balance	\$ 6,076,799	\$ 6,076,799	\$ 6,076,799	\$ 2,447,148
Ending Fund Balance	\$ 2,347,148	\$ 5,812,745	\$ 2,447,148	\$ 2,547,148
Restricted Economic Development	\$ 2,347,148	\$ 5,812,745	\$ 2,447,148	\$ 2,547,148
Restricted Finance	-	-	-	-
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	-	-	-	-
Total Ending Fund Balance	\$ 2,347,148	\$ 5,812,745	\$ 2,447,148	\$ 2,547,148

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2026 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	4,305,282	4,305,282	-	-	4,305,282	-
Sales Tax Transfers In	-	-	-	-	-	-
Transfers from Other Funds	5,812,507	5,812,507	-	-	5,812,507	-
Interest Earned	510,095	410,095	100,000	165,774	575,869	100,000
Debt Svc- Interest & Admin Fees	-	-	-	-	-	-
Transfers to Other Funds	(573,034)	(573,034)	-	-	(573,034)	-
TOTAL	\$ 16,234,850	\$ 16,134,850	\$ 100,000	\$ 165,774	\$ 16,300,624	\$ 100,000
PROJECTS:						
Completed Projects/Inactive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Dev Incentives	6,180,000	6,180,000	-	-	6,180,000	-
Sheffield Crossing Design	971,188	655,266	315,922	17,356	672,622	-
Sheffield Crossing Blvd Roadway	1,415,999	476,526	939,473	185,297	661,823	-
Sheffield Crossing Water & Wastew	1,092,000	124,467	967,533	120,040	244,507	-
Sheffield Crossing Storm Water (est	2,983,316	1,385,407	1,597,909	107,135	1,492,542	-
Property Purchase	1,245,200	1,236,386	8,814	-	1,236,386	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
TOTAL	\$ 13,887,703	\$ 10,058,052	\$ 3,829,651	\$ 429,828	\$ 10,487,880	\$ -

**CITY OF SAND SPRINGS
GO BOND 2018- CITY PROJECTS
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Interest Earned	10,200	38,701	45,200	20,000
Other Revenues	-	-	-	-
Total Revenues	\$ 10,200	\$ 38,701	\$ 45,200	\$ 20,000
Expenditures:				
Streets	\$ 356,536	\$ 2,589	\$ 355,880	\$ -
Police	3,750	-	3,750	-
Fire	451	-	451	-
Parks & Recreation	204,538	-	204,538	-
Public Works	-	-	-	-
Information Services	421	-	421	-
Total Expenditures	\$ 565,696	\$ 2,589	\$ 565,040	\$ -
Excess (deficiency) of revenues over expenditures	\$ (555,496)	\$ 36,112	\$ (519,840)	\$ 20,000
Other Financing Sources (Uses):				
Transfers In- General Fund	\$ -	\$ -	\$ -	\$ -
Transfers In- ED CIP Fund	-	-	-	-
Transfers In- GO 2018 Econ Dev	-	-	-	-
Other Financing Uses	-	-	-	-
Transfers Out	-	-	-	-
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (555,496)	\$ 36,112	\$ (519,840)	\$ 20,000
Restricted/Reserved	\$ 1,260,985	\$ 1,260,985	\$ 1,260,985	\$ 741,145
Assigned to Encumbrances	-	-	-	-
Unassigned, undesignated	-	-	-	-
Beginning Fund Balance	\$ 1,260,985	\$ 1,260,985	\$ 1,260,985	\$ 741,145
Ending Fund Balance	\$ 705,489	\$ 1,297,097	\$ 741,145	\$ 761,145
Restricted/Reserved	\$ 705,489	\$ 1,297,097	\$ 741,145	\$ 761,145
Assigned to Encumbrances	-	-	-	-
Unassigned, undesignated	-	-	-	-
Total Ending Fund Balance	\$ 705,489	\$ 1,297,097	\$ 741,145	\$ 761,145

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2026 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	5,233,076	5,233,076	-	-	5,233,076	-
Other Revenues	711,050	711,050	-	-	711,050	-
Interest Earned	362,897	352,697	10,200	38,701	391,398	20,000
Debt Svc- Interest & Admin Fees	-	-	-	-	-	-
Transfers to Other Funds	(2,990,750)	(2,990,750)	-	-	(2,990,750)	-
TOTAL	\$ 15,481,273	\$ 15,471,073	\$ 10,200	\$ 38,701	\$ 15,509,774	\$ 20,000
PROJECTS:						
Proposition 1						
Street Overlays/ Repairs- Reside	\$ 485,237	\$ 485,237			\$ 485,237	\$ -
Street Overlays- Downtown (Des	739,447	739,447			739,447	-
Roadway Over Levee- Case Par	2,253,441	1,917,573	335,868	(2,326)	1,915,247	-
Proposition 2						
Public Safety Computer Equipm	1,147,806	1,144,056	3,750		1,144,056	-
Fire Ladder Truck	1,136,563	1,136,112	451		1,136,112	-
Proposition 3						
Canyons Golf Facility/ Grounds I	2,391,993	2,388,313	3,680		2,388,313	-
Case Park Baseball Parking Lot	592,249	592,249			592,249	-
Museum Building Improvements	215,865	215,609	256		215,609	-
Neighborhood Park Improveme	448,816	312,763	136,053		312,763	-
Neighborhood Trails Improveme	331,693	267,144	64,549		267,144	-
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	1,205,643	1,184,975	20,668	4,915	1,189,890	-
TOTAL	\$ 14,328,876	\$ 13,763,180	\$ 565,696	\$ 2,589	\$ 13,765,769	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
DEVELOPMENT CAPITAL IMPROVEMENT FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 120,000	\$ 152,224	\$ 165,000	\$ 100,000
Land Sales	-	-	-	-
Other	4,101,827	2,601,827	4,101,827	-
Total Revenues	\$ 4,221,827	\$ 2,754,051	\$ 4,266,827	\$ 100,000
Expenses:				
65 Acre Development	\$ 13,211,316	\$ 2,379,356	\$ 13,211,316	\$ 150,000
Sheffield Crossing Development	102,142	-	102,142	-
Other Developments	4,462,273	228,618	4,462,273	-
Total Expenses	\$ 17,775,731	\$ 2,607,974	\$ 17,775,731	\$ 150,000
Net Income(Loss) Before Transfers	\$ (13,553,904)	\$ 146,077	\$ (13,508,904)	\$ (50,000)
Other Financing Sources (Uses):				
Transfers In- Multiple Funds	\$ 12,049,594	\$ 4,065,198	\$ 12,049,594	\$ 4,601,039
Total Other Fin Sources (Uses)	\$ 12,049,594	\$ 4,065,198	\$ 12,049,594	\$ 4,601,039
Change in Net Assets	\$ (1,504,310)	\$ 4,211,275	\$ (1,459,310)	\$ 4,551,039
Beginning Net Assets	\$ 3,784,468	\$ 3,784,468	\$ 3,784,468	\$ 2,325,158
Ending Net Assets	\$ 2,280,158	\$ 7,995,743	\$ 2,325,158	\$ 6,876,197
Assigned - Designated for Improvements	\$ 2,280,158	\$ 7,995,743	\$ 2,325,158	\$ 6,876,197
Total Ending Net Assets	\$ 2,280,158	\$ 7,995,743	\$ 2,325,158	\$ 6,876,197

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2026 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Interest Earned	\$ 489,344	\$ 369,344	\$ 120,000	\$ 152,224	\$ 521,568	\$ 100,000
Land Sales	-	-	-	-	-	-
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	7,034,088	2,932,261	4,101,827	2,601,827	5,534,088	-
Transfers In: MA Water	10,364,482	2,714,888	7,649,594	1,265,202	3,980,090	4,601,039
Transfers In: MA Wastewater	863,000	350,000	513,000	513,000	863,000	-
Transfers In: Cap Impr Fund	500,000	500,000	-	-	500,000	-
Transfers In: Cap Impr W/WW	2,337,000	2,100,000	237,000	237,000	2,337,000	-
Transfers In: Econ Dev CIP	387,978	387,978	-	-	387,978	-
Transfers In: General Fund	1,750,000	1,000,000	750,000	750,000	1,750,000	-
Transfers In: Street Impr Fund	2,950,000	1,000,000	1,950,000	983,330	1,983,330	-
Transfers In: Stormwtr CIP	2,150,000	1,200,000	950,000	316,666	1,516,666	-
Transfers In: GO Bond 18 ED	469,546	469,546	-	-	469,546	-
TOTAL	\$ 29,295,438	\$ 13,024,017	\$ 16,271,421	\$ 6,819,249	\$ 19,843,266	\$ 4,701,039
PROJECTS:						
Land Purchases	\$ 549,999	\$ 529,077	\$ 20,922	-	\$ 529,077	\$ -
9ac Water & WW Utilities	559,936	512,729	47,207	-	512,729.00	-
65ac Water & WW Utilities	5,098,490	156,480	4,942,010	1,107,688	1,264,168.00	-
9ac Stormwater	795,639	740,704	54,935	-	740,704.00	-
S River West Property	1,858,399	1,783,818	74,581	5,000	1,788,818.00	-
Tax Sale Property Purchase	100,000	14,136	85,864	-	14,136.00	-
65ac Roadway Improvements	3,446,500	-	3,446,500	104,584	104,584.00	-
65ac Stormwater Improvements	4,523,213	108,521	4,414,692	1,069,251	1,177,772.00	-
65ac Property Design	1,083,830	696,638	387,192	97,833	794,471.00	150,000
Berryhill School Sewer Dev	4,534,074	232,246	4,301,828	223,618	455,864.00	-
-	-	-	-	-	-	-
TOTAL	\$ 22,550,080	\$ 4,774,349	\$ 17,775,731	\$ 2,607,974	\$ 7,382,323	\$ 150,000

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
GENERAL OBLIGATION BOND 2022 CITY PROJECTS FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 75,000	\$ 195,427	\$ 215,000	\$ 75,000
Land Sales	-	-	-	-
Other	5,265,000	-	5,265,000	-
Total Revenues	\$ 5,340,000	\$ 195,427	\$ 5,480,000	\$ 75,000
Expenses:				
Emergency Management	\$ 10,979	\$ -	\$ 10,979	\$ -
Animal Control	2,562,163	1,335,570	2,562,163	-
Street	4,325,000	-	4,325,000	-
Parks & Recreation	2,662,847	117,184	2,662,847	-
Museum	199,434	-	199,434	-
Golf Course Maintenance	509,806	6,318	509,806	-
Total Expenses	\$ 10,270,229	\$ 1,459,072	\$ 10,270,229	\$ -
Net Income(Loss) Before Transfers	\$ (4,930,229)	\$ (1,263,645)	\$ (4,790,229)	\$ 75,000
Other Financing Sources (Uses):				
Transfers In- Multiple Funds	\$ 250,000	\$ 62,499	\$ 250,000	\$ -
Total Other Fin Sources (Uses)	\$ 250,000	\$ 62,499	\$ 250,000	\$ -
Change in Net Assets	\$ (4,680,229)	\$ (1,201,146)	\$ (4,540,229)	\$ 75,000
Beginning Net Assets	\$ 5,169,335	\$ 5,169,335	\$ 5,169,335	\$ 629,106
Ending Net Assets	\$ 489,106	\$ 3,968,189	\$ 629,106	\$ 704,106
Assigned - Designated for Improvements	\$ 489,106	\$ 3,968,189	\$ 629,106	\$ 704,106
Total Ending Net Assets	\$ 489,106	\$ 3,968,189	\$ 629,106	\$ 704,106

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2026 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Interest Earned	\$ 519,104	\$ 444,104	\$ 75,000	\$ 195,427	\$ 639,531	\$ 75,000
Land Sales	-	-	-	-	-	-
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	12,015,000	6,750,000	5,265,000	5,348,332	12,098,332	-
Transfers from Other Funds	250,000	-	250,000	62,499	62,499	-
TOTAL	\$ 12,784,104	\$ 7,194,104	\$ 5,590,000	\$ 5,606,258	\$ 12,800,362	\$ 75,000
PROJECTS:						
Proposition 1:						
Street Overlays/Repairs	\$ 4,325,000	\$ -	\$ 4,325,000	\$ 127,370	\$ 127,370	\$ -
	-	-	-	-	-	-
Proposition 2:						
Citywide Storm Sirens	823,329	812,350	10,979	-	812,350.00	-
Animal Welfare Facility	3,315,287	753,124	2,562,163	1,335,570	2,088,694.00	-
	-	-	-	-	-	-
Proposition 3:						
Golf Course Parking Lot	515,000	5,194	509,806	6,318	11,512.00	-
Museum Bldg Improvement	204,999	5,565	199,434	-	5,565.00	-
Page Park Splash Pad	620,000	17,292	602,708	12,000	29,292.00	-
Neighborhood Trail Improv	539,999	9,275	530,724	9,571	18,846.00	-
Sports Field Improvement	1,034,999	353,341	681,658	38,420	391,761.00	-
Portable Restrooms	245,000	6,678	238,322	-	6,678.00	-
Park Maint Bldg Expansion	205,000	5,565	199,435	57,193	62,758.00	-
Dog Park	410,000	-	410,000	12,074	12,074.00	-
TOTAL	\$ 12,238,613	\$ 1,968,384	\$ 10,270,229	\$ 1,598,516	\$ 3,566,900	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
GENERAL OBLIGATION 2022 COMMUNITY DEVELOPMENT FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 20,000	\$ 50,971	\$ 55,000	\$ 20,000
Land Sales	-	-	-	-
Other	-	-	-	-
Total Revenues	\$ 20,000	\$ 50,971	\$ 55,000	\$ 20,000
Expenses:				
Parks & Recreation	\$ 2,311,894	\$ 94,955	\$ 2,311,894	\$ -
Total Expenses	\$ 2,311,894	\$ 94,955	\$ 2,311,894	\$ -
Net Income(Loss) Before Transfers	\$ (2,291,894)	\$ (43,984)	\$ (2,256,894)	\$ 20,000
Other Financing Sources (Uses):				
Transfers In- Multiple Funds	\$ -	\$ -	\$ -	\$ -
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Change in Net Assets	\$ (2,291,894)	\$ (43,984)	\$ (2,256,894)	\$ 20,000
Beginning Net Assets	\$ 2,386,194	\$ 2,386,194	\$ 2,386,194	\$ 129,300
Ending Net Assets	\$ 94,300	\$ 2,342,210	\$ 129,300	\$ 149,300
Assigned - Designated for Improvements	\$ 94,300	\$ 2,342,210	\$ 129,300	\$ 149,300
Total Ending Net Assets	\$ 94,300	\$ 2,342,210	\$ 129,300	\$ 149,300

	BUDGET	ACTUAL	BUDGET	ACTUAL		FY2026 BUDGET REQUESTED
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Interest Earned	\$ 49,111	\$ 29,111	\$ 20,000	\$ 50,971	\$ 80,082	\$ 20,000
Land Sales	-	-	-	-	-	-
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	1,135,000	1,135,000	-	-	1,135,000	-
Transfers from Other Funds	-	-	-	-	-	-
TOTAL	\$ 1,184,111	\$ 1,164,111	\$ 20,000	\$ 50,971	\$ 1,215,082	\$ 20,000
PROJECTS:						
Proposition 4:						
Case Park Parking Lot	\$ 1,121,299	\$ 299,173	\$ 822,126	\$ 6,000	\$ 305,173	\$ -
Downtown Comm Plaza	\$ 1,034,093	\$ 1,034,093	\$ -	\$ -	\$ 1,034,093	-
Community Enhancements	1,540,908	51,140	1,489,768	88,955	140,095.00	-
TOTAL	\$ 3,696,300	\$ 1,384,406	\$ 2,311,894	\$ 94,955	\$ 1,479,361	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
WATER METER REPLACEMENT FUND
FY2026 APPROVED BUDGET**

	FY2025 BUDGET (as amended)	FY2025 ACTUAL 02/29/2024	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 50,000	\$ 48,458	\$ 65,000	\$ 50,000
Other	-	-	-	-
Total Revenues	\$ 50,000	\$ 48,458	\$ 65,000	\$ 50,000
Expenses:				
Water	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -	\$ -
Net Income(Loss) Before Transfers	\$ 50,000	\$ 48,458	\$ 65,000	\$ 50,000
Other Financing Sources (Uses):				
Transfers In- MA Water Util Fund	\$ 200,000	\$ 133,336	\$ 200,000	\$ 200,000
Total Other Fin Sources (Uses)	\$ 200,000	\$ 133,336	\$ 200,000	\$ 200,000
Change in Net Assets	\$ 250,000	\$ 181,794	\$ 265,000	\$ 250,000
Beginning Net Assets	\$ 2,148,639	\$ 2,148,639	\$ 2,148,639	\$ 2,413,639
Ending Net Assets	\$ 2,398,639	\$ 2,330,433	\$ 2,413,639	\$ 2,663,639
Assigned - Designated for Improvements	\$ 2,398,639	\$ 2,330,433	\$ 2,413,639	\$ 2,663,639
Total Ending Net Assets	\$ 2,398,639	\$ 2,330,433	\$ 2,413,639	\$ 2,663,639

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2026 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 262,373	\$ 212,373	\$ 50,000	\$ 48,458	\$ 260,831	\$ 50,000
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	50,065	50,065	-	-	50,065	-
Transfers from Other Funds	2,600,000	2,400,000	200,000	133,336	2,533,336	200,000
TOTAL	\$ 2,912,438	\$ 2,662,438	\$ 250,000	\$ 181,794	\$ 2,844,232	\$ 250,000
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
FY2026 APPROVED BUDGET**

	FY24 ACTUAL 06/30/2024	FY2025 BUDGET (as amended)	FY2025 PROJECTED 06/30/2025	FY2026 BUDGET REQUESTED	% CHG
Revenues:					
Interest Earned	\$ 48,850	\$ 11,654	\$ 19,154	\$ -	-100.0%
Other Revenue	167,133	29,050	40,703		
Total Revenues	\$ 215,983	\$ 40,704	\$ 59,857	\$ -	-100.0%
Expenditures:					
Water Maint & Opers	\$ 155,802	\$ 237,240	\$ 237,240	\$ 50,000	-78.9%
Water Treatment	-	2,859	2,859	-	-100.0%
Public Works	-	-	-		NA
Utility Projects & Construction	188,659	427,132	426,565	410,000	-4.0%
Skiatook RWS	-	-	-	-	NA
Engineering	-	10,000	10,000		-100.0%
Customer Service	-	79,050	79,050	17,565	-77.8%
Safety & Training	-	-	-		NA
Wastewater Maint & Opers	358,135	185,180	185,180	-	-100.0%
Wastewater Treatment	-	7,269	7,269	-	-100.0%
Environmental Compliance	-	-	-		NA
Solid Waste Residential	338,980	1,216,007	1,211,934	36,000	-97.0%
Solid Waste Commercial	10,299	7,386	7,386	-	-100.0%
Stormwater	-	-	-		NA
Airport	-	-	-	40,000	NA
Golf Course	272,357	33,477	30,700	640,000	1811.8%
Total Expenditures	\$ 1,324,232	\$ 2,205,600	\$ 2,198,183	\$ 1,193,565	-45.9%
Excess (deficiency) of revenues over expenditures	\$ (1,108,249)	\$ (2,164,896)	\$ (2,138,326)	\$ (1,193,565)	-44.9%
Other Financing Sources (Uses):					
Transfers In	\$ 1,150,000	\$ 1,575,000	\$ 1,575,000	\$ 1,190,221	-24.4%
Transfers Out	-	-	-	-	NA
Total Other Fin Sources (Uses)	\$ 1,150,000	\$ 1,575,000	\$ 1,575,000	\$ 1,190,221	-24.4%
Net Change in Fund Balance	\$ 41,751	\$ (589,896)	\$ (563,326)	\$ (3,344)	-99.4%
Assigned:					
Restricted/Reserved	-	-	-	-	NA
Encumbrances	-	-	-	-	NA
Unassigned	610,811	652,562	652,562	89,236	-86.3%
Beginning Fund Balance	\$ 610,811	\$ 652,562	\$ 652,562	\$ 89,236	-86.3%
Ending Fund Balance	\$ 652,562	\$ 62,666	\$ 89,236	\$ 85,892	37.1%
Assigned:					
Restricted/Reserved	-	-	-	-	NA
Encumbrances	-	-	-	-	NA
Unassigned	652,562	62,666	89,236	85,892	37.1%
Total Ending Fund Balance	\$ 652,562	\$ 62,666	\$ 89,236	\$ 85,892	37.1%
Operating Transfers In:					
M A Water Utility Fund	\$ 586,000	\$ 1,389,500	\$ 1,389,500	\$ 1,114,221	-19.8%
M A Wastewater Utility Fund	394,000	118,000	118,000	-	-100.0%
M A Solid Waste Utility Fund	-	-	-	36,000	NA
M A Stormwater Utility Fund	-	-	-	-	NA
M A Airport	-	-	-	40,000	NA
M A Golf Course Fund	170,000	-	-	-	NA
General Fund	-	67,500	67,500	-	
Total Oper Transfers In	\$ 1,150,000	\$ 1,575,000	\$ 1,575,000	\$ 1,190,221	-24.4%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SHORT-TERM CAPITAL FUND
DETAILED REQUEST
FY2026 APPROVED BUDGET**

<u>DEPARTMENT</u>	<u>ITEMS</u>	<u>AMOUNT</u>	<u>TOTAL REQUEST</u>	<u>METHOD OF FUNDING</u>	
				<u>CASH</u>	<u>NOTE</u>
Public Works	Drone with LIDAR	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Utility Projects & Construction			410,000	410,000	
	HD Service Body Truck	80,000			
	HD Wheel Loader	330,000			
Solid Waste-Residential			36,000	36,000	-
	New Poly Carts	36,000			
Airport			40,000	40,000	-
	Jet-A Fuel Truck lease	40,000			
Customer Service			17,565	17,565	-
	Truck to replace old Jeep	17,565			
Golf Course Maint			640,000	640,000	
	Tractor/Rough Mower	120,000			
	Greens Sprayer	100,000			
	Golf Carts (fleet replacement)	420,000			
Total Municipal Authority Capital Outlay		\$ 1,193,565	\$ 1,193,565	\$ 1,193,565	\$ -



Sand Springs
OKLAHOMA

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