



CITY OF SAND SPRINGS OKLAHOMA

Budget Report

FISCAL YEAR 2025

City of Sand Springs, Oklahoma
Sand Springs Municipal Authority

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City of Sand Springs Fiscal Year 2025 ADOPTED BUDGET

James Spoon - Mayor

Beau Wilson - Vice-Mayor

Nancy Riley - Council Member

Brian Jackson - Council Member

Matt Barnett - Council Member

Mike Burdge - Council Member

Cody Worrell - Council Member

Michael Carter - City Manager

Arlena Barnes - Finance Director

Tabitha Larson - Finance Comptroller

Section One

INTRODUCTION

Budget Message
Budgetary Guidelines
Fund Descriptions



CITY OF SAND SPRINGS

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May 20, 2024

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 2025 fiscal year (FY-25) balanced budget for the City of Sand Springs and Sand Springs Municipal Authority for your consideration and adoption.

Sand Springs' budget is largely dependent upon current economic conditions and sales tax. The current economy remains fairly stable, and fiscal year 24 taxable sales are projected to go up by 2.94% over prior year and another 2% in FY25. 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-25 budgeted operating expenditures reflect a 6.7% decrease from prior year budget. Materials & Supplies are up 0.5% while Other Charges & Services are down 10.1%. Personnel Services are up 2.8% from prior year due to continuation of the annual 2% step increases for all city employees, 2% for Police Union and 4% for Fire Union employees on July 1. In addition, health insurance increased 2% and dental insurance increased 5% while all other group insurance remained flat. Workers compensation and other insurance premiums were increased by 5%. The budget also allows for short-term capital spending in the upcoming year.

The FY-25 budget allows for the purchase of new police pursuit vehicles, fire vehicle replacement, police radio, taser, and in-car computer replacements, and fire-search & rescue building items using dedicated public safety sales tax revenues; one (1) replacement vehicle for Facilities Management; one (1) vehicle replacement for Neighborhood Services; one (1) snow plow, one (1) sander, and one (1) truck replacement for the Street department; and one (1) truck replacement for the Parks department. This budget also designated funds for the purchase of an excavator, hot taping machine, and a standing mower for Water, and a semi tractor and low boy trailer, and an end dump trailer for Utility Projects & Construction. Wastewater was allocated funds for the purchase of a two (2) zero turn mowers, a dump trailer, and a work truck w/flat bed. Solid Waste was allocated funds for a two (2) new Mack refuse trucks and new polykarts. Funds were also allocated for the purchase of a truck replacement for the Customer Service department.

Public improvements budgeted for FY-25 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 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,

A handwritten signature in red ink, appearing to read "Michael Carter".

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.

Section Two

BUDGET OVERVIEW

Budget Summary
Scheduled Positions

**City of Sand Springs
FY-25 Proposed Budget
Budget Summary**

Budget Process

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

The expenditure budget process for FY-25 began with the current FY-24 spending budget. The one-time items built into the FY-24 budget were removed and increases in certain uncontrollable expenditures were calculated to produce a base FY-25 budget. Workers Comp, Liability and Property insurance premiums are budgeted to increase 5% over prior year budget. Anticipated increases in utilities of approximately 5% were built into the base FY-23 budget. Motor fuel is budgeted to increase approximately 2.5% from prior year budget. This year, a 2% salary increase was included for general employees and a 2% 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.

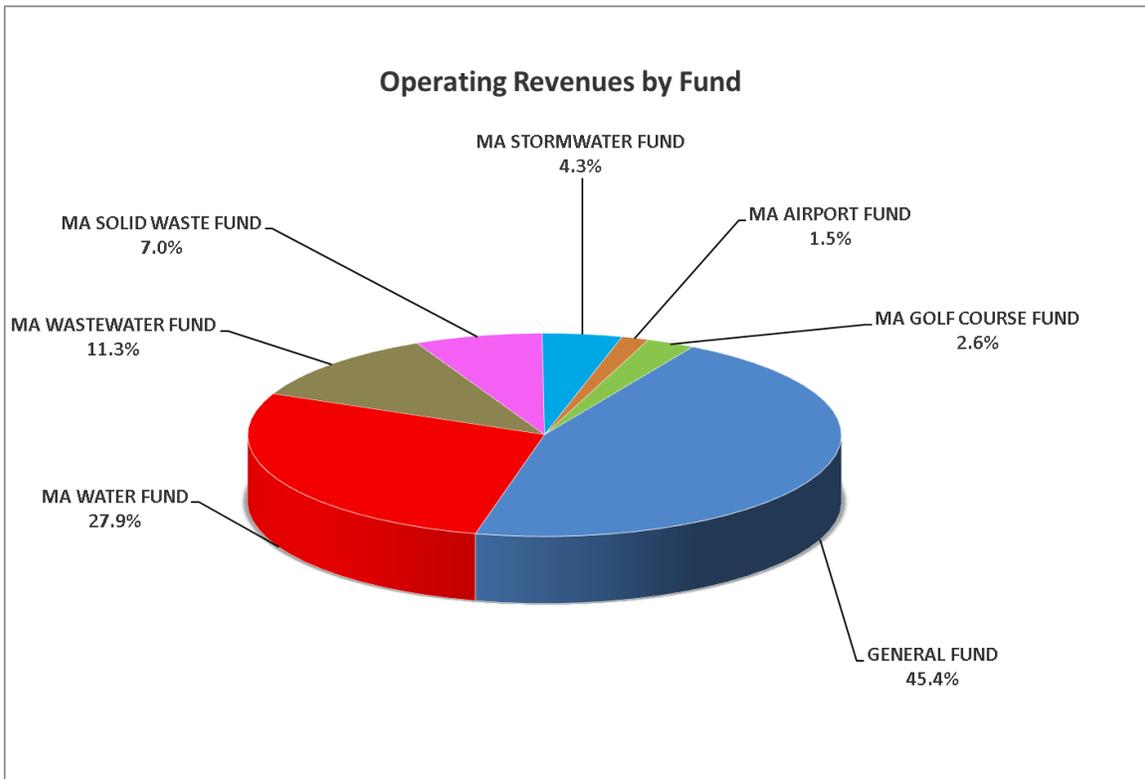
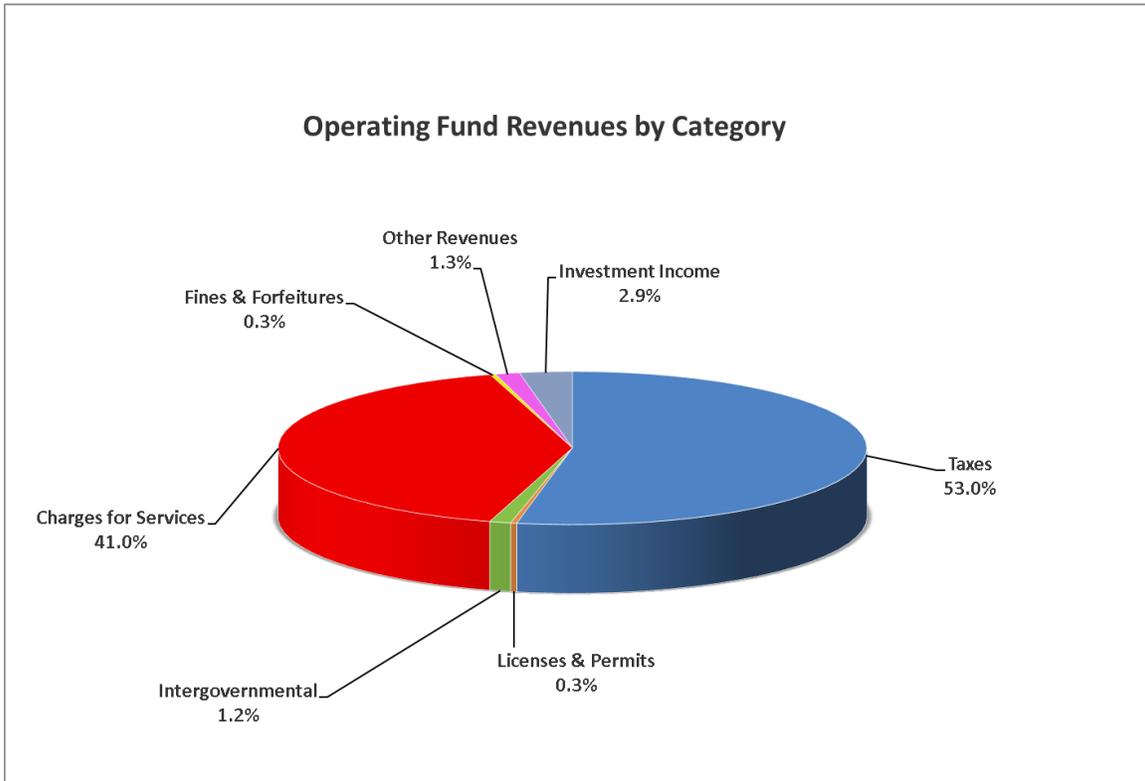
After reviewing the Department Head proposed budget requests with the Budget Committee, their proposals were presented to the Finance Committee for review in advance of request for City Council approval.

Operating Budget Overview

Revenues:

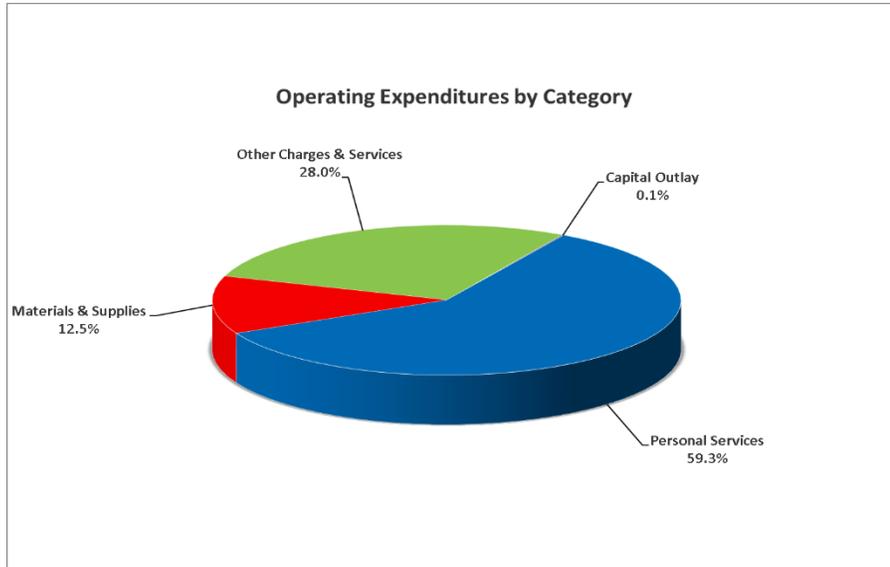
Budgeted revenues are reported in the following categories: Taxes include sales tax, use tax, hotel/motel tax, franchise tax, abatement fees, PILOT fees, and E-911 fees. License and Permits include various business licenses and building permits. Intergovernmental revenues include cigarette taxes motor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

Total operating revenues are budgeted to generate \$48,024,816. The following reflects the composition of operating revenues by fund.

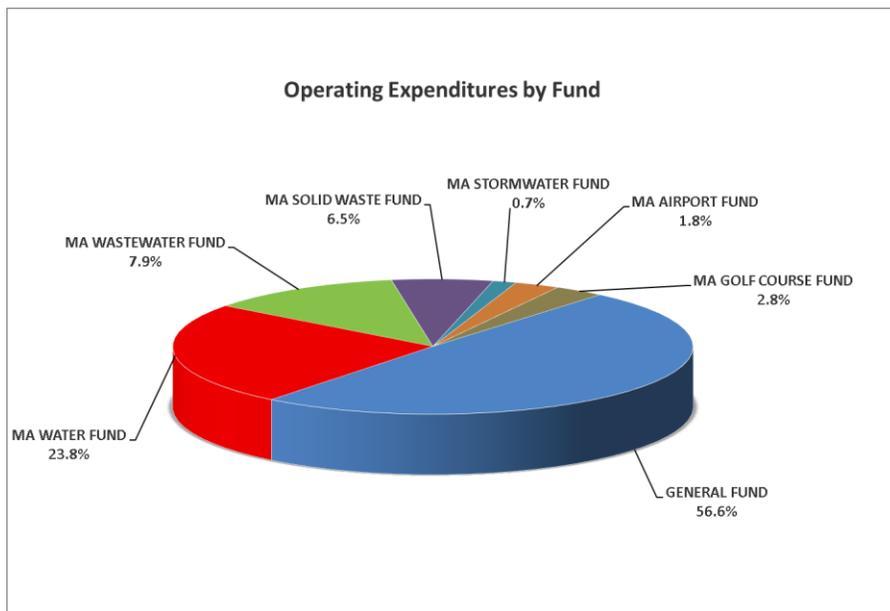


Expenditures:

The FY-25 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.

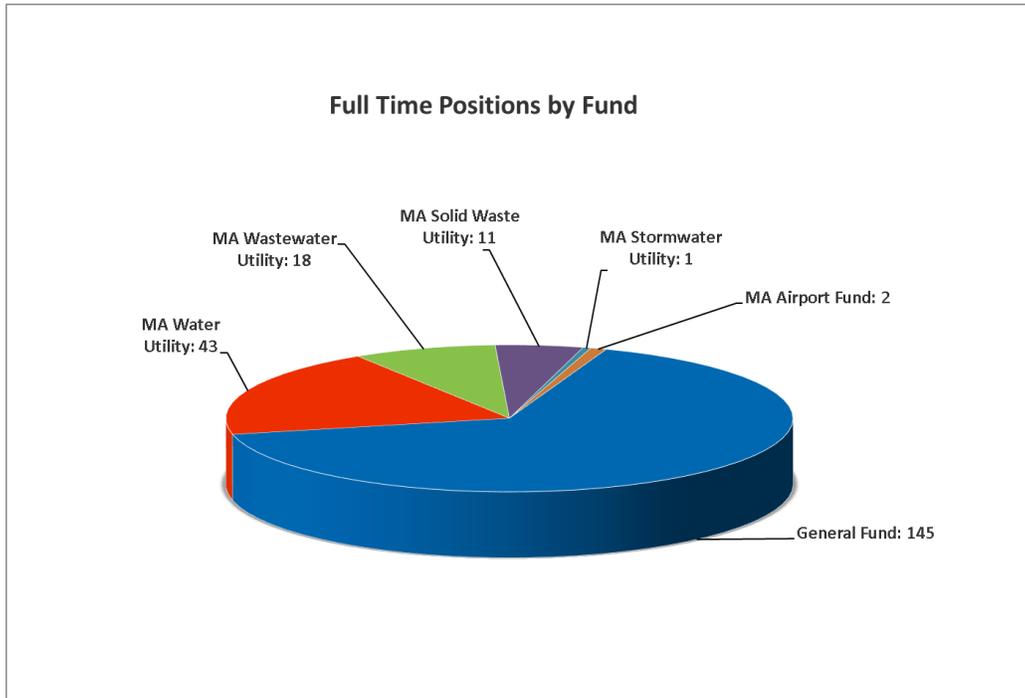


Total operating expenditures budgeted for FY-25 is \$34,632,682. The following reflects the distribution of operating expenditures by fund.



Positions:

The FY-25 budget allows for 220 full time positions. The following shows the distribution of full time positions by fund.



Operating Funds

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

General Fund

General Fund Revenues- \$15,829,959

Gross revenues reflect a \$327,186, or 2.1%, increase from FY-24 budget. After dedicated ED incentives, net revenues in the General Fund are budgeted to increase \$327,186 or 2.1% from FY-24 budget. Sales tax collections are projected to increase 2.0% from FY-24 projections. Use tax revenues are expected to increase from FY-24 budget by 2.0%, and up 2.0% from FY-24 projections. Franchise tax revenues reflect a \$20,000, or 2.0% decrease from FY-24 budget, and a decrease of 1.0% from FY-24 projections. Reductions in budgeted grant revenues in the amount of \$319,867 from FY-24 are the result of one-time funds received in FY-24, 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-25 from FY24 budget and projections.

General Fund Revenues				
	FY24 Budget	FY25 Budget	FY25 Budget	
			Incr/ (Decr)	% Chg
Taxes	\$ 13,052,758	\$ 13,438,909	\$ 386,151	3.0%
Licenses & Permits	159,750	161,500	1,750	1.1%
Intergovernmental	798,867	560,650	(238,217)	-29.8%
Charges for Services	982,500	969,500	(13,000)	-1.3%
Fines & Forfeitures	141,600	141,600	-	0.0%
Other Revenues	160,798	202,800	42,002	26.1%
Investment Income	206,500	355,000	148,500	71.9%
Total Revenues	\$ 15,502,773	\$ 15,829,959	\$ 327,186	2.1%
Less: Sales Tax Xfers	-	-	-	NA
Less: ED Incentives	-	-	-	NA
Less: TID Xfers	-	-	-	NA
Less: One-Time Grants	(379,867)	-	379,867	-100.0%
Net Revenues	\$ 15,122,906	\$ 15,829,959	\$ 707,053	4.7%

General Fund Expenditures- \$19,444,604

Total expenditures estimated for FY-25 reflect a \$936,741 decrease from the FY-24 amended budget. The decrease from FY-24 is largely a result of a decrease in other charges and services. The budget is broken down into the following categories:

General Fund Expenditures				
	FY24 Budget	FY25 Budget	FY25 Budget	
			Incr/ (Decr)	% Chg
Personal Services	\$ 14,193,001	\$ 14,561,975	\$ 368,974	2.6%
Materials & Supplies	1,150,269	1,126,579	(23,690)	-2.1%
Other Charges & Svcs	4,953,726	3,740,977	(1,212,749)	-24.5%
Capital Outlay	84,349	15,073	(69,276)	-82.1%
Debt Service	-	-	-	NA
Total Expenditures	\$ 20,381,345	\$ 19,444,604	\$ (936,741)	-4.6%

General Fund Ending Fund Balance- \$7,030,354

The total ending fund balance reflects a decrease from FY-24 budget by \$166,240. Of this, reserves will increase by \$126,963 and unassigned fund balance will decline by \$992,130. 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-24 ending unassigned fund balance of \$5,193,945 is just below this requirement at 28.8% 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, and the MA Stormwater Utility Fund.

Combined Operating Revenues- \$17,601,489

Budgeted operating revenues represent a \$40,275 or 0.2% decrease from the FY-24 budget and a 4.1% increase from FY-24 projections.

Municipal Authority Utility Fund Revenues				
	<u>FY24 Budget</u>	<u>FY25 Budget</u>	FY25 Budget	
			<u>Incr/ (Decr)</u>	<u>% Chg</u>
Water	\$ 10,046,370	\$ 9,720,140	\$ (326,230)	-3.2%
Wastewater	3,763,214	3,942,759	179,545	4.8%
Solid Waste	2,350,937	2,425,649	74,712	3.2%
Stormwater	1,481,243	1,512,941	31,698	2.1%
Total Revenues	\$ 17,641,764	\$ 17,601,489	\$ (40,275)	-0.2%

Combined Operating Expenses- \$17,505,060

Operating expenses reflect a \$514,823 or 3.0% increase over the FY-24 budget. The following reflects the major components of this change in budgeted expenses.

Municipal Authority Utility Fund Expenditures				
<i>by Fund:</i>	<u>FY24 Budget</u>	<u>FY25 Budget</u>	FY25 Budget	
			<u>Incr/ (Decr)</u>	<u>% Chg</u>
Water	\$ 9,497,796	\$ 9,687,384	\$ 189,588	2.0%
Wastewater	4,596,565	4,774,433	177,868	3.9%
Solid Waste	2,361,387	2,468,926	107,539	4.6%
Stormwater	534,489	574,317	39,828	7.5%
Total Expenditures	\$ 16,990,237	\$ 17,505,060	\$ 514,823	3.0%
<i>by Category:</i>				
Personal Services	\$ 5,636,905	\$ 5,784,562	\$ 147,657	2.6%
Materials & Supplies	2,647,349	2,688,296	40,947	1.5%
Other Charges & Svcs	4,983,881	5,070,228	86,347	1.7%
Capital Outlay	30,000	31,500	1,500	5.0%
Bad Debt	93,600	93,600	-	0.0%
Inventory Short/ Long	20,000	20,000	-	0.0%
Depreciation	3,663,621	3,906,016	242,395	6.6%
Indirect Costs	(85,119)	(89,142)	(4,023)	4.7%
Total Expenditures	\$ 16,990,237	\$ 17,505,060	\$ 514,823	3.0%

Combined Ending Net Assets- \$51,312,251

Budgeted ending net assets for FY-25 reflect a decrease from FY-24 budget by \$12,577,717 or 19.7%. Of the total budgeted ending net assets, \$5,145,026 is unrestricted, which is down 42.7% from last year's budget. This equates to 29.4% of the total combined budgeted operating expenses, or 3.5 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>FY24 Budget</u>	<u>FY25 Budget</u>	<u>FY25 Budget</u>	
			<u>Incr/ (Decr)</u>	<u>% Chg</u>
Water	\$ 25,392,447	\$ 14,352,603	\$ (11,039,844)	-43.5%
Wastewater	27,939,365	26,660,449	(1,278,916)	-4.6%
Solid Waste	2,444,618	2,267,322	(177,296)	-7.3%
Stormwater	8,113,538	8,031,877	(81,661)	-1.0%
Total Unrestricted Net Assets	\$ 63,889,968	\$ 51,312,251	\$ (12,577,717)	-19.7%
Municipal Authority Utility Fund Ending Unrestricted Net Assets				
	<u>FY24 Budget</u>	<u>FY25 Budget</u>	<u>FY25 Budget</u>	
			<u>Incr/ (Decr)</u>	<u>% Chg</u>
Water	\$ 4,389,450	\$ 2,940,506	\$ (1,448,944)	-33.0%
Wastewater	1,614,362	1,102,911	(511,451)	-31.7%
Solid Waste	1,441,406	386,937	(1,054,469)	-73.2%
Stormwater	1,526,891	714,672	(812,219)	-53.2%
Total Unrestricted Net Assets	\$ 8,972,109	\$ 5,145,026	\$ (3,827,083)	-42.7%

Municipal Authority Airport Fund

Airport Revenues- \$520,750

Budgeted operating revenues represent a 4.3% or \$21,440 increase from FY-24 budget,

Airport Operating Expenses- \$1,095,301

FY-25 budgeted operating expenses reflect an 8.2% or \$82,573 increase from the FY-24 budget.

Municipal Authority Airport Expenditures				
	<u>FY24 Budget</u>	<u>FY25 Budget</u>	<u>FY25 Budget</u>	
			<u>Incr/ (Decr)</u>	<u>% Chg</u>
Personal Services	\$ 156,973	\$ 205,233	\$ 48,260	30.7%
Materials & Supplies	311,879	327,605	15,726	5.0%
Other Charges & Svcs	130,011	147,160	17,149	13.2%
Capital Outlay	-	-	-	NA
Bad Debt	500	500	-	0.0%
Depreciation	355,327	354,125	(1,202)	-0.3%
Indirect Costs	58,038	60,678	2,640	4.5%
Total Expenditures	\$ 1,012,728	\$ 1,095,301	\$ 82,573	8.2%

Airport Ending Net Assets- \$4,893,003

Ending net assets for FY-25 are projected to decrease from FY-24 budget by \$321,885 or 6.2%.

Municipal Authority Golf Course Fund

Golf Course Revenues- \$918,072

Budgeted operating revenues represent a 17.3% or \$191,938 decrease from FY-24 budget. The following shows the number of rounds and average revenue per round budgeted in FY-25 as compared to the last five fiscal periods:

Municipal Authority Golf Course Rounds and Greens Revenue							
	FY-25	FY-24 Proj	FY-23	FY-22	FY-21	FY-20	FY-19
Rounds	28,727	29,196	26,925	30,449	19,714	14,413	25,065
Revenue	545,856	643,773	775,010	539,004	341,081	176,611	311,586
Rev per Round	\$ 19.00	\$ 22.05	\$ 28.78	\$ 17.70	\$ 17.30	\$ 12.25	\$ 12.43

Golf Course Operating Expenses- \$1,231,199

Overall operating expenses reflect a 3.2% or \$37,938 increase from FY-24 budget.

Municipal Authority Golf Course Expenditures					
	FY24 Budget	FY25 Budget	FY25 Budget	Incr/ (Decr)	% Chg
Personal Services	\$ 1,330	\$ 1,230	\$	(100)	-7.5%
Materials & Supplies	194,216	182,666		(11,550)	-5.9%
Other Charges & Svcs	730,785	749,598		18,813	2.6%
Capital Outlay	-	-		-	NA
Bad Debt	800	800		-	0.0%
Depreciation	239,049	268,441		29,392	12.3%
Indirect Costs	27,081	28,464		1,383	5.1%
Total Expenditures	\$ 1,193,261	\$ 1,231,199	\$	37,938	3.2%

Golf Course Ending Net Assets- \$2,925,469

Ending net assets for FY-25 are projected to decrease from FY-24 budget by \$228,463, or 7.2%.

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 \$321,000 and \$314,596 in the Public Safety Capital Improvement Fund. The FY-25 budget allows for the purchase of new police pursuit vehicles, fire vehicle replacement, police radio, taser, and in-car computer replacements, and fire-search & rescue building items using dedicated public safety sales tax revenues; one (1) replacement vehicle for Facilities Management; one (1) vehicle replacement for Neighborhood Services; one (1) snow plow, one (1) sander, and one (1) truck replacement for the Street department; and one (1) truck replacement for the Parks department.

The Municipal Authority Short-Term Capital Fund budget totals \$1,507,500. Included in this budget are an excavator, hot taping machine, and a standing mower for Water, and a semi-tractor and low-boy trailer, and an end dump trailer for Utility Projects & Construction. Wastewater was allocated funds for the purchase of a two (2) zero turn mowers, a dump trailer, and a work truck w/flat bed. Solid Waste was allocated funds for a two (2) new Mack refuse trucks and new polykarts. 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-25 budget. These numbers reflect funding for both new projects for FY-25 as well as additional funding for previously funded projects. They do not include previously budgeted projects, as any unspent FY-24 budgeted project balances will be carried over and added to the FY-25 budgeted new funds after the close of the 2024 fiscal year. Total capital projects budgeted in FY-25 is \$13,215,457.

Capital Project Funds	
Tax Increment District #2	\$ 750,000
Capital Improvement Fund	15,000
Street Improvement Fund	1,502,000
Cap Impr Water & WW Fund	5,435,000
Airport Construction Fund	69,000
Stormwater Capital Impr Fund	2,000,000
Golf Course Capital Impr Fund	50,000
Public Safety Capital Impr Fund	568,801
Economic Development Capital Impr Fund	75,656
Water Meter Replacement Fund	-
GO Bond 18 Econ Development	1,050,000
GO Bond 18 City Projects	-
Development Capital Improvement Fund	1,700,000
GO Bond 22 City Projects	-
GO Bond 22 Comm Dev	-
Total New Capital Project Funds	\$ 13,215,457

Capital Improvement Fund

Budgeted projects in this fund include \$15,000 for mowing expenses in the River West and South River West development.

Street Improvement Fund

This budget represents the ½ penny dedicated sales tax revenues generated for street improvements. The FY25 budget includes \$300,000 for the 113th W Ave Widening project (phases 1-3), \$7,000 for Project Design Assistance, \$700,000 for the 97T Rehab Design and Construction, \$50,000 towards the 112th W Ave (41st to 51st) project, \$25,000 for the Stone Creek I & II Pavement Rehab, \$120,000 for 51st & Hwy 97 Signal Upgrades, and \$300,000 for Illuminated Street Name Signs.

Capital Improvement Water & Wastewater Fund

This budget represents the 1 penny dedicated sales tax revenues for water & wastewater improvements. The FY25 budget allows for the continuation of currently budgeted projects and new projects including \$75,000 for Sanitary Sewer Lift Station rehabs, \$100,000 for Water Pump Station rehabs, \$200,000 for Sanitary Sewer Line replacements, \$80,000 for WTP Influent Valve Rehab, \$80,000 for Sewer Lift Station Generator Improvements, \$300,000 for WWTP Improvements, \$150,000 for the Shell Lake RWCS, \$750,000 for the Pratt Interceptor (32nd St) project, \$100,000 for the WTP VFD Upgrade, \$110,000 for water distribution upgrades, \$110,000 for wastewater collection upgrades, \$75,000 for fire hydrant replacements, \$55,000 for water tank inspections/rehabs, \$30,000 towards the OWRB-ARPA Airport Sewer Line project, \$150,000 for transite waterline replacements, \$100,000 for the SRWCS Valve replacement, \$1,400,000 for the SRWCS 2MG Tank construction, \$600,000 for Lincoln Sewer Line relocation (Rankin & Mobely), \$200,000 for Dedicated Water Sampling Stations, \$250,000 for SS Manhole repairs (Rolling Oaks to Lost City), \$100,000 for SRWCS ROW Clearing (Case Park to Walmart), \$150,000 for water service transfers, \$100,000 for periodic chlorine conversion, and \$300,000 for Turkey Creek waterline.

Airport Construction Fund

The FY-25 budget allows for \$10,000 towards the AWOS/Beacon upgrade, \$9,000 towards the Maintenance Hangar parking rehab, \$40,000 for Taxi Lane reconstruction, and \$10,000 for 95K gallon Fire Suppression Tank Clean/Inspection.

Stormwater Capital Improvement Fund

The FY-25 budget includes \$2,000,000 for the Pecan-Woodland East Diversion project.

Golf Course Improvements Fund

This fund collects a \$2 per round fee that is designated for golf course improvements. The FY-25 budgeted transfer is \$57,454. 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 \$184,596, \$130,000 for fire vehicle replacements, \$24,700 for police radio replacements, \$10,283 for police taser replacements, \$14,326 for police in-car computer replacements, and \$15,000 towards fire search & rescue building items.

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 \$454,506 with \$15,656 for mowing costs at Sheffield Crossing and \$60,000 for city landscaping.

Water Meter Replacement Fund

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

GO Bond 2018-Economic Development Fund

The FY-24 budget includes additional funding for roadway through Sheffield Crossing in the amount of \$800,000 and water & wastewater infrastructure in the amount of \$250,000.

GO Bond 2018-City Projects Fund

The FY25 budget does not include any new funds for previously funded projects.

Development Capital Improvement Fund

The FY24 budget includes \$1,500,000 towards the 65 acre roadway improvements and \$200,000 towards the Berryhill Schools sewer project.

GO Bond 2022-City Projects Fund

The FY25 budget does not include any new funds for previously funded projects.

GO Bond 2022-Economic Development Fund

The FY25 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 2025 BUDGET**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS UTILITY FUNDS	OTHER FUNDS	COMBINED FUNDS
Gross Operating Revenues							
Taxes	\$ 13,438,909	\$ -	\$ 2,282,895	\$ 9,741,525	\$ -	\$ -	\$ 25,463,329
Licenses & Permits	161,500	-	-	-	-	-	161,500
Intergovernmental	560,650	-	-	-	-	-	560,650
Charges for Services	969,500	-	-	71,000	17,192,039	1,438,822	19,671,361
Fines & Forfeitures	141,600	-	-	-	-	-	141,600
Other Revenues	202,800	7,000	-	20,526	409,450	-	639,776
Investment Income	355,000	5,000	700	1,025,900	-	-	1,386,600
Total Gross Operating Revenues	\$ 15,829,959	\$ 12,000	\$ 2,283,595	\$ 10,858,951	\$ 17,601,489	\$ 1,438,822	\$ 48,024,816
Expenditures:							
General Government	\$ 1,804,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,804,586
Planning and Zoning	238,093	-	-	-	-	-	238,093
Financial Administration	1,334,210	-	-	-	-	-	1,334,210
Public Safety	11,557,764	9,718	-	369,596	-	-	11,937,078
Highways and Streets	1,160,947	-	-	1,642,000	-	-	2,802,947
Health and Welfare	66,906	-	-	-	-	-	66,906
Utility Services	-	-	-	8,942,500	17,505,060	-	26,447,560
Culture and Recreation	2,180,601	-	-	47,200	-	-	2,227,801
Airport	-	-	-	69,000	-	1,095,302	1,164,302
Golf Course	-	-	-	50,000	-	1,231,199	1,281,199
Community and Economic Development	134,877	-	-	3,590,656	-	-	3,725,533
Facilities Management and Fleet Maint	966,623	-	-	80,000	-	-	1,046,623
Debt Service:	-	-	-	-	-	-	-
Principal Retirement	-	-	1,540,000	694,564	-	-	2,234,564
Interest and Fiscal Charges	-	-	742,895	458,003	-	-	1,200,898
Judgements	-	-	-	-	-	-	-
Total Expenditures	\$ 19,444,607	\$ 9,718	\$ 2,282,895	\$ 15,943,519	\$ 17,505,060	\$ 2,326,501	\$ 57,512,300
Excess (deficiency) of Revenues over Expenditures	\$ (3,614,648)	\$ 2,282	\$ 700	\$ (5,084,568)	\$ 96,429	\$ (887,679)	\$ (9,487,484)
Non-Operating Rev(Exp)							
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ 256,000	\$ 15,400	\$ 271,400
Other Income	-	-	-	-	7,500	-	7,500
Interest, Fees, Amortization	-	-	-	-	(989,741)	-	(989,741)
Loss on Disposal of Assets	-	-	-	-	(21,000)	(1,000)	(22,000)
Total Non-Operating Rev(Exp)	\$ -	\$ -	\$ -	\$ -	\$ (747,241)	\$ 14,400	\$ (732,841)
Net Income(Loss) Before Transfers	\$ (3,614,648)	\$ 2,282	\$ 700	\$ (5,084,568)	\$ (650,812)	\$ (873,279)	\$ (10,220,325)
Other Financing Sources (Uses)							
Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-	-	-
Contributed Capital Revenue	-	-	-	-	-	-	-
Transfers In	2,176,327	-	-	4,140,954	800,000	300,000	7,417,281
Transfers Out	(316,000)	-	(700)	(2,045,000)	(4,998,126)	(57,454)	(7,417,280)
Total Other Financing Sources (Uses)	\$ 1,860,327	\$ -	\$ (700)	\$ 2,095,954	\$ (4,198,126)	\$ 242,546	\$ 1
Net Change in Fund Balance	\$ (1,754,321)	\$ 2,282	\$ -	\$ (2,988,614)	\$ (4,848,938)	\$ (630,733)	\$ (10,220,324)
Beginning Fund Balance	\$ 8,784,675	\$ 52,141	\$ 1,217,888	\$ 16,446,955	\$ 56,161,189	\$ 8,449,205	\$ 91,112,053
Ending Fund Balance	\$ 7,030,354	\$ 54,423	\$ 1,217,888	\$ 13,458,341	\$ 51,312,251	\$ 7,818,472	\$ 80,891,729
Nonspendable	\$ 18,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,817
Restricted	1,293,914	-	-	8,123,536	46,167,225	7,248,752	62,833,427
Assigned	523,678	7,000	-	2,473,328	-	-	3,004,006
Unassigned	5,193,945	10,150	1,217,888	2,861,477	5,145,026	569,720	14,998,206
Total Ending Fund Balance	\$ 7,030,354	\$ 17,150	\$ 1,217,888	\$ 13,458,341	\$ 51,312,251	\$ 7,818,472	\$ 80,854,456

**CITY OF SAND SPRINGS
SCHEDULED POSITIONS BY DEPARTMENT
FY2025 BUDGET**

<u>FULL TIME</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>	<u>2016</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	3	3	3	3	3	3
Human Resources	2	2	2	2	2	2	2	2	2	2
Finance	6	6	6	6	6	6	6	6	6	6
Information Services	3	3	3	2	2	2	2	2	2	2
Planning & Development	2	2	2	2	2	2	2	2	2	2
Facilities Management	4	4	4	4	4	4	4	4.5	4.5	4.5
Fleet Maintenance	3	4	4	4	4	4	4	4.5	4.5	4.5
Police	38	36	36	37	37	36	35	36	36	36
Animal Control	3	2	2	2	2	2	2	2	2	2
Communications	8	8	8	8	8	8	8	8	8	8
Fire	40	37	37	37	37	37	36	35	35	36
Neighborhood Services	4	4	4	4	4	4	2	3	3	4
Street	9	9	9	9	9	9	9	9	9	9
Parks & Recreation	15	14	14	13	11	11	8	8	8	8
Senior Citizens	1	1	1	1	1	1	0	0	0	0
Museum	0	0	0	0	0	0	0	0	0	0
Economic Development	1	1	1	1	1	1	2	1	1	1
Total General Fund	145	139	139	138	137	136	129	130	130	132
Public Works	8	8	8	7	7	7	7	7	7	7
Project Utility & Construction	4									
Water	20	20	20	20	19	19	19	18	18	18
Wastewater	18	19	19	18	18	18	18	19	19	19
Solid Waste	11	11	11	11	11	11	11	11	11	11
Stormwater	1	1	1	1	1	1	1	1	1	1
Engineering	3	6	6	6	5	5	5	5	5	5
Safety & Training	0	0	0	0	0	0	0	0	0	0
Customer Service	8	8	8	8	8	8	8	8	8	8
Airport	2	1	1	1	1	1	1	1	1	1
Golf Course Pro	0	0	0	0	0	0	0	0	0	0
Golf Course Maintenance	0	0	0	0	0	0	0	0	0	0
Total Municipal Authority	75	74	74	72	70	70	70	70	70	70
Total Full Time	220	213	213	210	207	206	199	200	200	202
<u>PART TIME</u>										
City Manager	0	0	0	0	0	0	0	0	0	0
Municipal Court	3	3	3	3	3	3	3	3	3	3
General Administration	0	1	1							
Human Resources	0	0	0	0	0	0	0	0	0	0
Finance	0	1	1	0	0	0	0	0	0	0
City Attorney	1	1	1	1	1	1	1	1	1	1
Facilities Management	0	0	0	1	0	0	0	0	0	0
Fleet Maintenance	0	0	0	0	0	0	0	0	0	0
Neighborhood Services	1	1	1							
Police	0	0	0	1	0	0	0	0	0	1
Animal Control	2	1	1	1	0	0	0	0	0	0
Emergency Management	1	1	1	1	1	1	1	1	1	1
Fire	0	0	0	0	0	0	0	0	0	0
Parks & Recreation	4	6	6	6	6	6	6	6	6	6
Senior Citizens	0	0	0	0	0	0	1	1	1	1
Museum	0	0	0	0	0	1	1	1	1	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
	14	17	17	16	13	14	15	15	15	15
<u>TEMPORARY/SEASONAL</u>										
Street	0	0	0	0	0	0	0	2	2	2
Parks & Recreation	4	4	4	4	4	4	4	4	4	4
Golf Course Pro	0	0	0	0	0	0	0	0	0	0
Golf Course Maintenance	0	0	0	0	0	0	0	0	0	0
	4	6	6	6						
Full Time	220	213	213	210	207	206	199	200	200	202
Part Time	14	17	17	16	13	14	15	15	15	15
Seasonal/Temporary	4	6	6	6						
	238	234	234	230	224	224	218	221	221	223

Section Three

BUDGET DETAIL

OPERATING FUNDS

General Fund

Municipal Authority Water Utility Fund

Municipal Authority Wastewater Utility Fund

Municipal Authority Solid Waste Fund

Municipal Authority Stormwater Fund

Municipal Authority Airport Fund

Municipal Authority Golf Course Fund

**CITY OF SAND SPRINGS
GENERAL FUND
FY2025 APPROVED BUDGET**

	FY23	FY2024	FY2024	FY2025	CHANGE OVER FY24	
	ACTUAL 06/30/2023	BUDGET (as amended)	PROJECTED 06/30/2024	BUDGET ESTIMATE	\$	%
Gross Revenues:						
Taxes	\$ 13,199,143	\$ 13,052,758	\$ 13,202,138	\$ 13,438,909	\$ 386,151	3.0%
Licenses & Permits	165,766	159,750	141,500	161,500	1,750	1.1%
Intergovernmental	704,980	798,867	919,949	560,650	(238,217)	-29.8%
Charges for Services	1,000,525	982,500	962,000	969,500	(13,000)	-1.3%
Fines & Forfeitures	173,074	141,600	141,600	141,600	-	0.0%
Miscellaneous Revenue	152,266	160,798	282,800	202,800	42,002	26.1%
Interest	290,034	206,500	382,500	355,000	148,500	71.9%
Total Gross Revenues	\$ 15,685,785	\$ 15,502,773	\$ 16,032,487	\$ 15,829,959	\$ 327,186	2.1%
Expenditures:						
Municipal Court	\$ 197,468	\$ 224,627	\$ 213,396	\$ 230,819	\$ 6,192	2.8%
City Manager	212,646	408,455	388,032	425,943	17,488	4.3%
City Clerk	200,345	262,767	249,629	219,446	(43,321)	-16.5%
General Administration	125,844	233,590	221,911	210,967	(22,623)	-9.7%
Planning & Development	219,351	226,790	215,451	238,093	11,303	5.0%
Human Resources	177,360	304,197	288,987	325,203	21,006	6.9%
Finance	759,979	829,530	788,054	861,907	32,377	3.9%
City Attorney	122,372	146,653	139,320	147,100	447	0.3%
Information Services	405,350	674,065	640,362	717,411	43,346	6.4%
Facilities Management	604,678	696,701	661,866	743,573	46,872	6.7%
Fleet Maintenance	253,509	303,923	288,727	223,050	(80,873)	-26.6%
Police	3,965,785	4,683,999	4,449,799	4,962,414	278,415	5.9%
Animal Control	203,438	225,545	214,268	325,188	99,643	44.2%
Communications	814,466	896,259	851,446	909,757	13,498	1.5%
Fire	4,472,812	4,774,907	4,536,162	4,802,969	28,062	0.6%
Emergency Management	133,684	1,477,061	1,403,208	65,218	(1,411,843)	-95.6%
Neighborhood Services	435,047	454,949	432,202	492,218	37,269	8.2%
Street	901,726	1,156,833	1,098,991	1,160,947	4,114	0.4%
Parks & Recreation	1,662,547	2,117,969	2,012,071	2,122,016	4,047	0.2%
Museum	48,569	68,895	65,450	58,585	(10,310)	-15.0%
Senior Citizens	42,978	66,608	63,278	66,906	298	0.4%
Economic Development	105,817	147,022	139,671	134,877	(12,145)	-8.3%
Debt Service:						
Principal Retirement	-	-	-	-	-	NA
Interest and Fiscal Charges	-	-	-	-	-	NA
Total Expenditures	\$ 16,065,773	\$ 20,381,345	\$ 19,362,278	\$ 19,444,607	\$ (936,738)	-4.6%
Excess (deficiency) of Revenues over Expenditures	\$ (379,988)	\$ (4,878,572)	\$ (3,329,791)	\$ (3,614,648)	\$ 1,263,924	-25.9%
Other Financing Sources (Uses):						
Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	2,009,313	2,159,963	2,199,263	2,176,327	16,364	0.8%
Transfers Out	(789,182)	(526,000)	(526,000)	(316,000)	210,000	-39.9%
Total Other Financing Sources (Uses)	\$ 1,220,131	\$ 1,633,963	\$ 1,673,263	\$ 1,860,327	\$ 226,364	13.9%
Net Change in Fund Balance	\$ 840,143	\$ (3,244,609)	\$ (1,656,529)	\$ (1,754,321)	\$ 1,490,288	-45.9%
Beginning Fund Balance	\$ 9,601,060	\$ 10,441,203	\$ 10,441,203	\$ 8,784,675	(1,656,528)	-15.9%
Ending Fund Balance	\$ 10,441,203	\$ 7,196,594	\$ 8,784,675	\$ 7,030,354	\$ (166,240)	-2.3%

**CITY OF SAND SPRINGS
GENERAL FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET ESTIMATE	CHANGE OVER FY24 BUDGET AS AMENDED	
					\$	%
Nonspendable:						
Inventories	23,343	18,817	18,817	18,817	-	0.0%
Restricted:						
Animal Control	3,950	15,744	32,750	61,550	45,806	290.9%
Jail Reserves	107,843	102,569	107,843	110,343	7,774	7.6%
Police Substance Abuse Reserv	123,149	121,801	126,649	130,149	8,348	6.9%
Contractual Wage Obligation	156,625	191,750	164,456	301,876	110,126	57.4%
Juvenile Program	43,580	71,320	44,180	44,180	\$(27,140)	-38.1%
License Plate Seizures	72,275	42,180	72,775	73,275	31,095	73.7%
Economic Development- Hotel T	372,541	206,302	472,541	572,541	366,239	177.5%
Economic Development- Specia	-	-	-	-	-	NA
E Spirit Grant- Hotel Tax	-	-	-	-	-	NA
Assigned:						
Subsequent Year Budget	-	-	-	-	-	NA
Community Ctr Improvements	200,000	200,000	200,000	200,000	-	0.0%
Community Ctr Maintenance	97,924	69,720	102,648	123,648	53,928	77.3%
The Link-SS Chamber CIF	7,850	7,800	12,850	19,850	12,050	154.5%
Encumbrances	-	-	-	-	-	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	87,682	65,578	95,882	104,082	38,504	58.7%
Municipal Court Technology Fee	48,497	6,500	55,097	58,697	52,197	803.0%
Unassigned:						
Stabilization Reserve (15% net r	2,650,915	1,643,130	1,749,589	1,717,165	74,035	4.5%
Emergency Reserve (15% net r	2,650,915	2,649,410	2,740,467	2,702,338	52,928	2.0%
Undesignated	3,776,713	1,766,572	2,770,730	774,442	\$(992,130)	-56.2%
Total Ending Fund Balance	\$ 10,441,203	\$ 7,196,594	\$ 8,784,675	\$ 7,030,354	\$ (166,240)	-2.3%
Total Unassigned % of Net Revenues	58.3%	39.1%	45.3%	28.8%		
Operating Transfers In:						
MA Water Utility Fund	\$ 1,079,899	\$ 1,205,564	\$ 1,205,564	\$ 1,457,495	\$ 251,931	20.9%
MA Wastewater Utility Fund	430,572	451,586	451,586	473,131	21,545	4.8%
MA Solid Waste Utility Fund	278,842	282,113	282,113	-	\$(282,113)	-100.0%
General STC Fund- E911 Wirele	120,000	120,000	120,000	120,000	-	0.0%
General STC Fund- Other	-	-	-	-	-	NA
Special Programs Fund	-	-	-	-	-	NA
Public Safety CIP Fund	100,000	100,000	125,000	125,000	25,000	25.0%
Sinking Fund	-	700	15,000	700	-	0.0%
Total Operating Transfers In	\$ 2,009,313	\$ 2,159,963	\$ 2,199,263	\$ 2,176,326	\$ 16,363	0.8%
Operating Transfers Out:						
Street Impr Fund (1/2 penny sales	\$ -	\$ -	\$ -	\$ -	\$ -	NA
General STCF	285,500	526,000	526,000	316,000	\$(210,000)	-39.9%
General STCF- E911	4,400	-	-	-	-	NA
Capital Improvement Fund	150,000	-	-	-	-	NA
MA Short Term Capital Fund	-	-	-	-	-	NA
Special Programs Fund	-	-	-	-	-	NA
Tax Incremental District Fund	22,332	-	-	-	-	NA
Pub Safety CIF	-	-	-	-	-	NA
Econ Dev CIF	-	-	-	-	-	NA
GO Bond 2018 City Projects	326,950	-	-	-	-	NA
Development CIF	-	-	-	-	-	NA
MA Water Utility (Other)	-	-	-	-	-	NA
Total Operating Transfers Out	\$ 789,182	\$ 526,000	\$ 526,000	\$ 316,000	\$ (210,000)	-39.9%

**CITY OF SAND SPRINGS
GENERAL FUND REVENUES
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET ESTIMATE	CHANGE OVER FY24 BUDGET AS AMENDED \$		
TAXES:							
Sales Tax	\$ 8,268,298	\$ 8,233,905	\$ 8,511,241	\$ 8,681,466	\$ 447,561	5.4%	
Use Tax	1,988,295	1,978,800	1,978,800	2,018,376	39,576	2.0%	
Property Tax	-	-	-	-	-	NA	
Hotel/Motel Tax	319,583	320,000	250,000	250,000	(70,000)	-21.9%	
Franchise Tax	1,084,414	981,500	971,500	961,500	(20,000)	-2.0%	
Video Provider Fee	15,683	20,000	15,000	15,000	(5,000)	-25.0%	
E-911 Fees	6,825	9,000	6,000	6,000	(3,000)	-33.3%	
VOIP Fees	-	-	-	-	-	NA	
Abatement Fees	45,132	25,000	40,000	25,000	-	0.0%	
Payment in Lieu of Taxes	1,470,913	1,484,553	1,429,597	1,481,567	(2,986)	-0.2%	
LICENSES & PERMITS:							
Licenses	124,482	109,250	114,250	114,250	5,000	4.6%	
Permits	41,284	50,500	27,250	47,250	(3,250)	-6.4%	
INTERGOVERNMENTAL:							
Taxes	355,995	375,000	375,000	375,000	-	0.0%	
Local	30,703	44,000	125,652	125,650	81,650	185.6%	
Grants	318,282	379,867	419,297	60,000	(319,867)	-84.2%	
CHARGES FOR SERVICES:							
*Other Fees	55,736	64,000	63,500	66,000	2,000	3.1%	
Park & Rec Fees	62,078	49,000	49,000	49,000	-	0.0%	
Inspection/ Zoning Fees	63,318	80,000	60,000	65,000	(15,000)	-18.8%	
Court Costs/Penalties	114,039	85,000	85,000	85,000	-	0.0%	
Fire Run Fees	(1,000)	-	-	-	-	NA	
Fire Protection Fees	165,914	165,000	165,000	165,000	-	0.0%	
First Responder Runs	2,000	500	500	500	-	0.0%	
First Responder Fees	254,765	254,000	254,000	254,000	-	0.0%	
EMSA Subsidy	144,306	145,000	145,000	145,000	-	0.0%	
EMSA Total Care	139,369	140,000	140,000	140,000	-	0.0%	
FINES AND FORFEITURES:							
	173,074	141,600	141,600	141,600	-	0.0%	
MISCELLANEOUS REVENUE:							
Special Event Fees	12,260	18,000	18,000	18,000	-	0.0%	
** Other	140,006	142,798	264,800	184,800	42,002	29.4%	
INTEREST:							
Investment Income	247,334	150,000	325,000	300,000	150,000	100.0%	
Interest on OMAG Dep	34,096	50,000	45,000	45,000	(5,000)	-10.0%	
Interest Earn on Taxes	8,604	6,500	12,500	10,000	3,500	53.8%	
TOTAL REVENUES	\$ 15,685,788	\$ 15,502,773	\$ 16,032,487	\$ 15,829,959	\$ 327,186	2.1%	
NET REVENUES CALCULATION:							
Gross Revenues	\$ 15,685,788	\$ 15,502,773	\$ 16,032,487	\$ 15,829,959	\$ 327,186	2.1%	
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	\$ 15,685,788	\$ 15,502,773	\$ 16,032,487	\$ 15,829,959	\$ 327,186	2.1%	

**CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY2025 APPROVED BUDGET**

DEPARTMENT	FY23 ACTUAL	FY2024 BUDGET (as amended)	FY2025 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CITY MANAGER					
Personal Services	\$ 211,737	\$ 402,625	\$ 421,913	\$ 19,288	4.8%
Materials & Supplies	549	4,375	1,000	(3,375)	-77.1%
Other Charges & Services	360	1,455	3,030	1,575	108.2%
Capital Outlay	-	-	-	-	NA
	\$ 212,646	\$ 408,455	\$ 425,943	\$ 17,488	4.3%
CITY CLERK					
Personal Services	\$ 190,604	\$ 245,824	\$ 199,118	\$ (46,706)	-19.0%
Materials & Supplies	924	2,500	5,500	3,000	120.0%
Other Charges & Services	8,816	14,443	14,828	385	2.7%
Capital Outlay	-	-	-	-	NA
	\$ 200,344	\$ 262,767	\$ 219,446	\$ (43,321)	-16.5%
GENERAL ADMINISTRATION					
Personal Services	\$ 1,934	\$ 2,700	\$ 2,700	\$ -	0.0%
Materials & Supplies	3,841	10,600	12,100	1,500	14.2%
Other Charges & Services	120,069	220,290	196,167	(24,123)	-11.0%
Capital Outlay	-	-	-	-	NA
Debt Service	-	-	-	-	NA
	\$ 125,844	\$ 233,590	\$ 210,967	\$ (22,623)	-9.7%
MUNICIPAL COURT					
Personal Services	\$ 127,844	\$ 182,199	\$ 185,142	\$ 2,943	1.6%
Materials & Supplies	1,169	3,213	3,213	-	0.0%
Other Charges & Services	68,455	39,215	42,465	3,250	8.3%
Capital Outlay	-	-	-	-	NA
	\$ 197,468	\$ 224,627	\$ 230,820	\$ 6,193	2.8%
PLANNING & DEVELOPMENT					
Personal Services	\$ 195,867	\$ 194,667	\$ 205,970	\$ 11,303	5.8%
Materials & Supplies	2,815	1,390	1,390	-	0.0%
Other Charges & Services	20,668	30,733	30,733	-	0.0%
Capital Outlay	-	-	-	-	NA
	\$ 219,350	\$ 226,790	\$ 238,093	\$ 11,303	5.0%
HUMAN RESOURCES					
Personal Services	\$ 156,770	\$ 218,487	\$ 238,193	\$ 19,706	9.0%
Materials & Supplies	5,361	8,575	7,175	(1,400)	-16.3%
Other Charges & Services	15,229	77,135	79,835	2,700	3.5%
Capital Outlay	-	-	-	-	NA
	\$ 177,360	\$ 304,197	\$ 325,203	\$ 21,006	6.9%
FINANCE					
Personal Services	\$ 510,851	\$ 584,207	\$ 622,898	\$ 38,691	6.6%
Materials & Supplies	5,621	9,504	9,337	(167)	-1.8%
Other Charges & Services	243,507	235,819	229,672	(6,147)	-2.6%
Capital Outlay	-	-	-	-	NA
	\$ 759,979	\$ 829,530	\$ 861,907	\$ 32,377	3.9%
INFORMATION SERVICES					
Personal Services	\$ 210,159	\$ 228,765	\$ 238,778	\$ 10,013	4.4%
Materials & Supplies	18,498	18,425	18,450	25	0.1%
Other Charges & Services	176,694	411,875	460,183	48,308	11.7%
Capital Outlay	-	15,000	-	(15,000)	-100.0%
	\$ 405,351	\$ 674,065	\$ 717,411	\$ 43,346	6.4%

**CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY2025 APPROVED BUDGET**

DEPARTMENT	FY23 ACTUAL	FY2024 BUDGET (as amended)	FY2025 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CITY ATTORNEY					
Personal Services	\$ 16,716	\$ 23,543	\$ 23,990	\$ 447	1.9%
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	105,656	123,110	123,110	-	0.0%
Capital Outlay	-	-	-	-	NA
	\$ 122,372	\$ 146,653	\$ 147,100	\$ 447	0.3%
FACILITIES MANAGEMENT					
Personal Services	\$ 250,801	\$ 278,452	\$ 284,001	\$ 5,549	2.0%
Materials & Supplies	94,748	119,756	144,670	24,914	20.8%
Other Charges & Services	258,952	298,493	314,902	16,409	5.5%
Capital Outlay	-	-	-	-	NA
Inventory Short/ Long	178	-	-	-	NA
	\$ 604,679	\$ 696,701	\$ 743,573	\$ 46,872	6.7%
FLEET MAINTENANCE					
Personal Services	\$ 199,681	\$ 276,615	\$ 195,965	\$ (80,650)	-29.2%
Materials & Supplies	38,824	17,444	17,444	-	0.0%
Other Charges & Services	15,207	9,864	9,641	(223)	-2.3%
Capital Outlay	-	-	-	-	NA
Inventory Short/ Long	(202)	-	-	-	NA
	\$ 253,510	\$ 303,923	\$ 223,050	\$ (80,873)	-26.6%
POLICE					
Personal Services	\$ 3,645,743	\$ 4,333,697	\$ 4,570,988	\$ 237,291	5.5%
Materials & Supplies	197,782	168,480	207,347	38,867	23.1%
Other Charges & Services	122,259	181,822	184,079	2,257	1.2%
Capital Outlay	-	-	-	-	NA
	\$ 3,965,784	\$ 4,683,999	\$ 4,962,414	\$ 278,415	5.9%
ANIMAL CONTROL					
Personal Services	\$ 132,209	\$ 138,199	\$ 215,515	\$ 77,316	55.9%
Materials & Supplies	32,115	37,140	65,290	28,150	75.8%
Other Charges & Services	39,115	50,206	44,384	(5,822)	-11.6%
Capital Outlay	-	-	-	-	NA
	\$ 203,439	\$ 225,545	\$ 325,189	\$ 99,644	44.2%
COMMUNICATIONS					
Personal Services	\$ 559,467	\$ 634,363	\$ 642,444	\$ 8,081	1.3%
Materials & Supplies	13,569	14,450	12,450	(2,000)	-13.8%
Other Charges & Services	241,430	247,446	254,863	7,417	3.0%
Capital Outlay	-	-	-	-	NA
	\$ 814,466	\$ 896,259	\$ 909,757	\$ 13,498	1.5%
FIRE					
Personal Services	\$ 3,801,184	\$ 4,186,288	\$ 4,242,623	\$ 56,335	1.3%
Materials & Supplies	131,336	179,242	135,472	(43,770)	-24.4%
Other Charges & Services	344,582	406,377	421,873	15,496	3.8%
Capital Outlay	195,711	3,000	3,000	-	0.0%
	\$ 4,472,813	\$ 4,774,907	\$ 4,802,968	\$ 28,061	0.6%
EMERGENCY MANAGEMENT					
Personal Services	\$ 10,055	\$ 32,862	\$ 32,892	\$ 30	0.1%
Materials & Supplies	56,049	72,492	15,143	(57,349)	-79.1%
Other Charges & Services	42,995	1,321,707	17,182	(1,304,525)	-98.7%
Capital Outlay	24,585	50,000	-	(50,000)	-100.0%
	\$ 133,684	\$ 1,477,061	\$ 65,217	\$ (1,411,844)	-95.6%

**CITY OF SAND SPRINGS
GENERAL FUND DEPARTMENTS
FY2025 APPROVED BUDGET**

DEPARTMENT	FY23 ACTUAL	FY2024 BUDGET (as amended)	FY2025 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
NEIGHBORHOOD SERVICES					
Personal Services	\$ 327,086	\$ 356,014	\$ 393,768	\$ 37,754	10.6%
Materials & Supplies	7,005	8,957	9,657	700	7.8%
Other Charges & Services	100,956	89,978	88,793	(1,185)	-1.3%
Capital Outlay	-	-	-	-	NA
	\$ 435,047	\$ 454,949	\$ 492,218	\$ 37,269	8.2%
STREET					
Personal Services	\$ 474,903	\$ 630,736	\$ 626,546	\$ (4,190)	-0.7%
Materials & Supplies	198,401	231,165	231,165	-	0.0%
Other Charges & Services	228,422	294,932	303,238	8,306	2.8%
Capital Outlay	-	-	-	-	NA
	\$ 901,726	\$ 1,156,833	\$ 1,160,949	\$ 4,116	0.4%
PARKS & RECREATION					
Personal Services	\$ 859,970	\$ 1,129,099	\$ 1,099,554	\$ (29,545)	-2.6%
Materials & Supplies	172,617	214,436	213,376	(1,060)	-0.5%
Other Charges & Services	590,098	758,085	797,009	38,924	5.1%
Capital Outlay	39,863	16,349	12,073	(4,276)	-26.2%
	\$ 1,662,548	\$ 2,117,969	\$ 2,122,012	\$ 4,043	0.2%
MUSEUM					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	6,123	17,851	6,400	(11,451)	-64.1%
Other Charges & Services	42,446	51,044	52,185	1,141	2.2%
Capital Outlay	-	-	-	-	NA
	\$ 48,569	\$ 68,895	\$ 58,585	\$ (10,310)	-15.0%
SENIOR CITIZENS					
Personal Services	\$ 36,556	\$ 54,692	\$ 56,283	\$ 1,591	2.9%
Materials & Supplies	4,428	7,874	8,500	626	8.0%
Other Charges & Services	1,994	4,042	2,123	(1,919)	-47.5%
Capital Outlay	-	-	-	-	NA
	\$ 42,978	\$ 66,608	\$ 66,906	\$ 298	0.4%
ECONOMIC DEVELOPMENT					
Personal Services	\$ 39,669	\$ 58,967	\$ 62,694	\$ 3,727	6.3%
Materials & Supplies	2,588	2,400	1,500	(900)	-37.5%
Other Charges & Services	63,560	85,655	70,682	(14,973)	-17.5%
Capital Outlay	-	-	-	-	NA
	\$ 105,817	\$ 147,022	\$ 134,876	\$ (12,146)	-8.3%
SUMMARY					
Personal Services	\$ 11,959,806	\$ 14,193,001	\$ 14,561,975	\$ 368,974	2.6%
Materials & Supplies	994,363	1,150,269	1,126,579	(23,690)	-2.1%
Other Charges & Services	2,851,470	4,953,726	3,740,977	(1,212,749)	-24.5%
Capital Outlay	260,159	84,349	15,073	(69,276)	-82.1%
Gen. Admin. - Debt Service	-	-	-	-	NA
Inventory Short/ Long	(24)	-	-	-	NA
Transfers Out	789,182	526,000	3,000	(523,000)	-99.4%
TOTAL GENERAL FUND	\$ 16,854,956	\$ 20,907,345	\$ 19,447,604	\$ (1,459,741)	-7.0%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET ESTIMATE	CHANGE OVER FY24 BUDGET AS AMENDED \$	
Operating Revenues:						
Water	\$ 9,686,343	\$ 9,740,370	\$ 9,071,571	\$ 9,415,140	\$ (325,230)	-3.3%
Fees	303,224	300,000	300,000	300,000	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	NA
Other- Lake & Boat Dock Permits	5,144	6,000	5,000	5,000	(1,000)	-16.7%
Total Operating Revenues	\$ 9,994,711	\$ 10,046,370	\$ 9,376,571	\$ 9,720,140	\$ (326,230)	-3.2%
Operating Expenses:						
Public Works	\$ 991,866	\$ 1,208,432	\$ 1,148,010	\$ 1,208,936	\$ 504	0.0%
Utility Projects & Construction	79,952	222,498	211,373	331,060	108,562	48.8%
Water Maintenance/ Operations	2,007,542	2,257,576	2,144,697	2,319,767	62,191	2.8%
Skiatook Water System	704,078	1,122,433	1,066,311	1,093,045	(29,388)	-2.6%
Water Treatment	1,834,681	2,184,702	2,075,467	2,228,367	43,665	2.0%
Lake Caretaker	17,632	35,818	34,027	36,813	995	2.8%
Engineering	369,176	502,159	477,051	444,512	(57,647)	-11.5%
Customer Service	906,804	893,441	848,769	922,969	29,528	3.3%
Safety & Training	8,456	9,100	8,645	9,100	-	0.0%
Bad Debt	79,112	50,000	50,000	50,000	-	0.0%
Inventory Short- Long	417	20,000	20,000	20,000	-	0.0%
Depreciation	1,949,202	1,985,227	2,097,346	2,051,373	66,146	3.3%
Indirect Costs	(927,890)	(993,590)	(993,590)	(1,028,558)	(34,968)	3.5%
Total Operating Expenses	\$ 8,021,028	\$ 9,497,796	\$ 9,188,107	\$ 9,687,384	\$ 189,588	2.0%
Operating Inc/(Loss) Before Trans	\$ 1,973,683	\$ 548,574	\$ 188,464	\$ 32,756	\$ (515,818)	-94.0%
Non-Operating Rev(Exp)						
Interest Income	\$ 431,504	\$ 150,000	\$ 450,000	\$ 150,000	\$ -	0.0%
Other Income	10,177	5,000	90,000	5,000	-	0.0%
Contributed Capital Revenue	1,758,529	-	-	-	-	NA
Deferred Outflows	-	-	-	-	-	NA
Interest , Fees, Amortization	(814,546)	(901,479)	(901,479)	(981,901)	(80,422)	8.9%
Loss on Disposal of Assets	(34,400)	(14,000)	(14,000)	(14,000)	-	0.0%
Total Non-Operating Rev(Exp)	\$ 1,351,264	\$ (760,479)	\$ (375,479)	\$ (840,901)	\$ (80,422)	10.6%
Net Income(Loss) Before Transfers	\$ 3,324,947	\$ (211,905)	\$ (187,015)	\$ (808,145)	\$ (596,240)	281.4%
Other Financing Sources (Uses):						
Transfers In	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	-	0.0%
Transfers Out	(2,572,326)	(2,351,564)	(10,001,158)	(3,406,995)	(1,055,431)	44.9%
Net Other Fin Sources (Uses)	\$ (1,772,326)	\$ (1,551,564)	\$ (9,201,158)	\$ (2,606,995)	\$ (1,055,431)	68.0%
Change in Net Assets	\$ 1,552,621	\$ (1,763,469)	\$ (9,388,173)	\$ (3,415,140)	\$ (1,651,671)	93.7%
Restricted	\$ 20,804,154	\$ 20,833,791	\$ 20,833,791	\$ 12,254,593	\$ (8,579,198)	-41.2%
Unrestricted	4,799,140	6,322,125	6,322,125	5,513,150	(808,975)	-12.8%
Beginning Net Assets	\$ 25,603,294	\$ 27,155,916	\$ 27,155,916	\$ 17,767,743	\$ (9,388,173)	-34.6%
Restricted	\$ 20,833,791	\$ 13,121,821	\$ 12,254,593	\$ 11,412,097	\$ (1,709,724)	-13.0%
Unrestricted	6,322,125	12,270,626	5,513,150	2,940,506	(9,330,120)	-76.0%
Ending Net Assets	\$ 27,155,916	\$ 25,392,447	\$ 17,767,743	\$ 14,352,603	\$ (11,039,844)	-43.5%
3 Month Oper Reserve (25% Exp)	2,005,257	2,374,449	2,297,027	2,421,846	47,397	2.0%
Transfer In:						
General Fund (1c Sales Tax)	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Capital Impr Water & Wastewater	800,000	800,000	800,000	800,000	-	0.0%
GO Bond 2018 Fund-City Proj	-	-	-	-	-	NA
Total	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	0.0%
Transfer Out:						
General Fund	\$ 1,079,899	\$ 1,205,564	\$ 1,205,564	\$ 1,457,495	\$ 251,931	20.9%
General Short Term Capital Fund	93,500	-	-	-	-	NA
MA Short Term Capital Fund	399,581	586,000	586,000	1,389,500	803,500	137.1%
Capital Improvement Fund	150,000	-	-	-	-	NA
Street Improvement Fund	-	-	-	-	-	NA
Capital Improv W & WW Fund	-	-	-	-	-	NA
CDBG-EDIF Fund	46,958	-	-	-	-	NA
Water Meter Replacement Fund	200,000	200,000	200,000	200,000	-	0.0%
Airport Construction Fund	87,500	60,000	60,000	60,000	-	0.0%
MA Airport Fund	150,000	150,000	150,000	150,000	-	0.0%
MA Golf Fund	250,000	150,000	150,000	150,000	-	0.0%
Econ Dev Cap Impr Fund	-	-	-	-	-	NA
GO Bond 2018 Fund	-	-	-	-	-	NA
Dev Cap Imprv Fund	114,888	-	7,649,594	-	-	NA
Total	\$ 2,572,326	\$ 2,351,564	\$ 10,001,158	\$ 3,406,995	\$ 1,055,431	44.9%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND DEPARTMENTS
FY2025 APPROVED BUDGET**

DEPARTMENT	FY23 ACTUAL	FY2024 BUDGET (as amended)	FY2025 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
WATER MAINT/OPERATIONS					
Personal Services	\$ 705,222	\$ 888,765	\$ 935,857	\$ 47,092	5.3%
Materials & Supplies	244,643	273,192	266,063	(7,129)	-2.6%
Other Charges & Services	1,057,677	1,095,619	1,117,847	22,228	2.0%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 2,007,542	\$ 2,257,576	\$ 2,319,767	\$ 62,191	2.8%
UTILITY PROJECTS & CONSTRUCTION					
Personal Services	\$ 68,384	\$ 191,163	\$ 289,137	\$ 97,974	51.3%
Materials & Supplies	11,244	28,500	38,500	10,000	35.1%
Other Charges & Services	324	2,835	3,423	588	20.7%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 79,952	\$ 222,498	\$ 331,060	\$ 108,562	48.8%
SKIATOOK WATERLINE					
Personal Services	\$ 40,070	\$ 125,154	\$ 115,416	\$ (9,738)	-7.8%
Materials & Supplies	181,362	394,437	372,767	(21,670)	-5.5%
Other Charges & Services	482,646	602,842	604,862	2,020	0.3%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 704,078	\$ 1,122,433	\$ 1,093,045	\$ (29,388)	-2.6%
WATER TREATMENT					
Personal Services	\$ 421,854	\$ 457,639	\$ 465,641	\$ 8,002	1.7%
Materials & Supplies	972,064	1,120,454	1,123,715	3,261	0.3%
Other Charges & Services	440,763	606,609	639,011	32,402	5.3%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 1,834,681	\$ 2,184,702	\$ 2,228,367	\$ 43,665	2.0%
LAKE CARETAKER					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	3,906	5,010	5,010	-	0.0%
Other Charges & Services	13,726	30,808	31,803	995	3.2%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	-	-	-	-	NA
	\$ 17,632	\$ 35,818	\$ 36,813	\$ 995	2.8%
PUBLIC WORKS					
Personal Services	\$ 594,666	\$ 716,321	\$ 740,236	\$ 23,915	3.3%
Materials & Supplies	65,872	38,982	38,362	(620)	-1.6%
Other Charges & Services	331,328	453,129	430,338	(22,791)	-5.0%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(392,351)	(439,226)	(455,175)	(15,949)	-3.6%
	\$ 599,515	\$ 769,206	\$ 753,761	\$ (15,445)	-2.0%
SAFETY & TRAINING					
Personal Services	\$ 8,456	\$ 9,100	\$ 9,100	\$ -	0.0%
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	-	-	-	-	NA
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(3,815)	(3,906)	(3,953)	(47)	1.2%
	\$ 4,641	\$ 5,194	\$ 5,147	\$ (47)	-0.9%
ENGINEERING					
Personal Services	\$ 355,761	\$ 452,480	\$ 394,421	\$ (58,059)	-12.8%
Materials & Supplies	6,898	23,487	21,287	(2,200)	-9.4%
Other Charges & Services	6,517	26,192	28,804	2,612	10.0%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(95,127)	(128,325)	(117,717)	10,608	-8.3%
	\$ 274,049	\$ 373,834	\$ 326,795	\$ (47,039)	-12.6%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WATER UTILITY FUND DEPARTMENTS
FY2025 APPROVED BUDGET**

DEPARTMENT	FY23 ACTUAL	FY2024 BUDGET (as amended)	FY2025 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
CUSTOMER SERVICE					
Personal Services	\$ 425,442	\$ 448,159	\$ 490,587	\$ 42,428	9.5%
Materials & Supplies	91,113	95,395	95,395	-	0.0%
Other Charges & Services	390,249	349,887	336,987	(12,900)	-3.7%
Capital Outlay	-	-	-	-	NA
Indirect Cost Allocation	(436,596)	(422,133)	(451,713)	(29,580)	7.0%
	\$ 470,208	\$ 471,308	\$ 471,256	\$ (52)	0.0%
DIRECT COST SUMMARY					
Personal Services	\$ 2,619,855	\$ 3,288,781	\$ 3,440,395	\$ 151,614	4.6%
Materials & Supplies	1,577,102	1,979,457	1,961,099	(18,358)	-0.9%
Other Charges & Services	2,723,230	3,167,921	3,193,075	25,154	0.8%
Capital Outlay	-	-	-	-	NA
Indirect Costs	(927,890)	(993,590)	(1,028,558)	(34,968)	3.5%
TOTAL DIRECT COSTS	\$ 5,992,297	\$ 7,442,569	\$ 7,566,011	\$ 123,442	1.7%
Debt Service	\$ 814,546	\$ 901,479	\$ 981,901	\$ 80,422	8.9%
Depreciation	1,949,202	1,985,227	2,051,373	66,146	3.3%
Bad Debt	79,112	50,000	50,000	-	0.0%
Transfers Out	2,572,326	2,851,564	3,406,995	555,431	19.5%
Inventory Short - Long	417	20,000	20,000	-	0.0%
Loss on Disposal of Assets	34,400	14,000	14,000	-	0.0%
GRAND TOTAL COSTS	\$ 11,442,300	\$ 13,264,839	\$ 14,090,280	\$ 825,441	6.2%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET ESTIMATE	CHANGE OVER FY24 BUDGET AS AMENDED \$	
Operating Revenues:						
Wastewater	\$ 3,672,137	\$ 3,683,764	\$ 3,634,727	\$ 3,838,309	\$ 154,545	4.2%
Wastewater Fees	111,195	76,200	101,200	101,200	25,000	32.8%
Intergovernmental Revenue	-	-	-	-	-	NA
Environmental Compliance	2,495	3,250	3,250	3,250	-	0.0%
Total Operating Revenues	\$ 3,785,827	\$ 3,763,214	\$ 3,739,177	\$ 3,942,759	\$ 179,545	4.8%
Operating Expenses:						
Wastewater Maintenance/ Operations	\$ 1,049,222	\$ 1,252,348	\$ 1,164,684	\$ 1,289,058	\$ 36,710	2.9%
Environmental Compliance	302,049	384,412	357,503	353,380	(31,032)	-8.1%
Wastewater Treatment	1,063,502	1,097,699	1,020,860	1,180,727	83,028	7.6%
Bad Debt	17,867	30,000	30,000	30,000	-	0.0%
Depreciation	1,154,895	1,296,015	1,374,261	1,373,632	77,617	6.0%
Indirect Costs	456,992	536,091	536,091	547,636	11,545	2.2%
Total Operating Expenses	\$ 4,044,527	\$ 4,596,565	\$ 4,483,399	\$ 4,774,433	\$ 177,868	3.9%
Operating Inc/(Loss) Before Trans	\$ (258,700)	\$ (833,351)	\$ (744,222)	\$ (831,674)	\$ 1,677	-0.2%
Non-Operating Rev(Exp)						
Interest Income	\$ 55,984	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.0%
Other Income	1,753	1,500	4,600	1,500	-	0.0%
Contributed Capital Revenue	145,380	-	-	-	-	NA
Deferred Outflows	-	-	-	-	-	NA
Loss on Disposal of Asset	-	(2,000)	(2,000)	(2,000)	-	0.0%
Interest , Fees, Amortization	(14,550)	(15,444)	(15,444)	(7,840)	7,604	-49.2%
Total Non-Operating Rev(Exp)	\$ 188,567	\$ 44,056	\$ 47,156	\$ 51,660	\$ 7,604	17.3%
Net Inc/(Loss) Before Trans	\$ (70,133)	\$ (789,295)	\$ (697,066)	\$ (780,014)	\$ 9,281	-1.2%
Other Financing Sources (Uses):						
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Transfers Out	(501,572)	(1,180,586)	(1,180,586)	(591,131)	589,455	-49.9%
Net Other Fin Sources (Uses)	\$ (501,572)	\$ (1,180,586)	\$ (1,180,586)	\$ (591,131)	\$ 589,455	-49.9%
Change in Net Assets	\$ (571,705)	\$ (1,969,881)	\$ (1,877,652)	\$ (1,371,145)	\$ 598,736	3.1%
Restricted	\$ 28,386,403	\$ 27,769,209	\$ 27,769,209	\$ 26,597,908	\$ (1,171,301)	-4.2%
Unrestricted	2,094,548	2,140,037	2,140,037	1,433,686	(706,351)	-33.0%
Beginning Net Assets	\$ 30,480,951	\$ 29,909,246	\$ 29,909,246	\$ 28,031,594	\$ (1,877,652)	-6.3%
Restricted	\$ 27,769,209	\$ 26,325,003	\$ 26,597,908	\$ 25,557,538	\$ (767,465)	-2.9%
Unrestricted	2,140,037	1,614,362	1,433,686	1,102,911	(511,451)	-31.7%
Ending Net Assets	\$ 29,909,246	\$ 27,939,365	\$ 28,031,594	\$ 26,660,449	\$ (1,278,916)	-4.6%
3 Month Oper Reserve (25% Exp)	1,011,132	1,149,141	1,120,850	1,193,608	44,467	3.9%
Transfers Out:						
MA Short Term Capital Fund	\$ 71,000	\$ 394,000	\$ 394,000	\$ 118,000	\$ (276,000)	-70.1%
General Fund	430,572	451,586	451,586	473,131	21,545	
Capital Improv W&WW Fund	-	335,000	335,000	-	(335,000)	
Development CIP Fund	-	-	-	-	-	
Street Improvement Fund	-	-	-	-	-	0.0%
MA Wastewater Treatment Fund	-	-	-	-	-	0.0%
Capital Improvement Fund	-	-	-	-	-	#DIV/0!
GO Bond 2018 City Projects	-	-	-	-	-	
Total Transfers Out	\$ 501,572	\$ 1,180,586	\$ 1,180,586	\$ 591,131	\$ (589,455)	-49.9%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY WASTEWATER UTILITY FUND DEPARTMENTS
FY2025 APPROVED BUDGET**

DEPARTMENT	FY23 ACTUAL	FY2024 BUDGET (as amended)	FY2025 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
WASTEWATER MAINT. & OPER.					
Personal Services	\$ 535,022	\$ 687,742	\$ 698,767	\$ 11,025	1.6%
Materials & Supplies	120,875	143,031	143,031	-	0.0%
Other Charges & Services	391,307	417,575	443,260	25,685	6.2%
Capital Outlay	2,018	4,000	4,000	-	0.0%
	\$ 1,049,222	\$ 1,252,348	\$ 1,289,058	\$ 36,710	2.9%
ENVIRONMENTAL COMPLIANCE					
Personal Services	\$ 221,458	\$ 286,814	\$ 237,689	\$ (49,125)	-17.1%
Materials & Supplies	8,698	15,846	15,046	(800)	-5.0%
Other Charges & Services	71,893	81,752	100,645	18,893	23.1%
Capital Outlay	-	-	-	-	NA
	\$ 302,049	\$ 384,412	\$ 353,380	\$ (31,032)	-8.1%
WASTEWATER TREATMENT					
Personal Services	\$ 414,381	\$ 429,769	\$ 431,154	\$ 1,385	0.3%
Materials & Supplies	246,439	237,307	286,507	49,200	20.7%
Other Charges & Services	402,682	430,623	463,066	32,443	7.5%
Capital Outlay	-	-	-	-	NA
	\$ 1,063,502	\$ 1,097,699	\$ 1,180,727	\$ 83,028	7.6%
DEPARTMENT SUMMARY					
Personal Services	\$ 1,170,861	\$ 1,404,325	\$ 1,367,610	\$ (36,715)	-2.6%
Materials & Supplies	376,012	396,184	444,584	48,400	12.2%
Other Charges & Services	865,882	929,950	1,006,971	77,021	8.3%
Capital Outlay	2,018	4,000	4,000	-	0.0%
TOTAL MA WW UTILITY DEPTS.	\$ 2,414,773	\$ 2,734,459	\$ 2,823,165	\$ 88,706	3.2%
Depreciation	\$ 1,154,895	\$ 1,296,015	\$ 1,373,632	\$ 77,617	6.0%
Transfers Out	501,572	1,221,019	591,131	(629,888)	-51.6%
Bad Debt	17,867	30,000	30,000	-	0.0%
Debt Service	14,550	15,444	7,840	(7,604)	-49.2%
Loss on Fixed Asset	-	2,000	2,000	-	0.0%
Indirect Cost	456,992	536,091	547,636	11,545	2.2%
TOTAL MA WW UTILITY FUND	\$ 4,560,649	\$ 5,835,028	\$ 5,375,404	\$ (459,624)	-7.9%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET ESTIMATE	CHANGE OVER FY24 BUDGET AS AMENDED \$	
Operating Revenues:						
Solid Waste - Residential	\$ 1,861,244	\$ 1,902,393	\$ 1,896,596	\$ 1,971,114	\$ 68,721	3.6%
Solid Waste - Commerical	430,347	448,544	438,700	454,535	5,991	1.3%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 2,291,591	\$ 2,350,937	\$ 2,335,296	\$ 2,425,649	\$ 74,712	3.2%
Operating Expenses:						
Solid Waste - Residential	\$ 1,146,293	\$ 1,279,493	\$ 1,215,518	\$ 1,257,712	\$ (21,781)	-1.7%
Solid Waste - Commerical	351,307	554,481	526,757	585,726	31,245	5.6%
Solid Waste - Recycling	36,658	40,151	38,143	40,707	556	1.4%
Bad Debt	9,554	11,000	11,000	11,000	-	0.0%
Depreciation	188,491	204,040	164,727	289,805	85,765	42.0%
Indirect Costs	272,330	272,222	272,222	283,976	11,754	4.3%
Total Operating Expenses	\$ 2,004,633	\$ 2,361,387	\$ 2,228,368	\$ 2,468,926	\$ 107,539	4.6%
Operating Inc/(Loss)	\$ 286,958	\$ (10,450)	\$ 106,928	\$ (43,277)	\$ (32,827)	314.1%
Non-Operating Rev(Exp)						
Interest Income	\$ 50,705	\$ 35,000	\$ 65,000	\$ 40,000	\$ 5,000	14.3%
Other	1,156	1,000	2,000	1,000	-	0.0%
Contributed Capital Revenue	276,512	318,397	-	-	(318,397)	-100.0%
Interest , Fees, Amoritization	-	-	-	-	-	NA
Deferred Outflows	-	-	-	-	-	-
Loss on Disposal of Assets	(48,068)	(5,000)	(5,000)	(5,000)	-	0.0%
Total Non-Operating Rev(Exp)	\$ 280,305	\$ 349,397	\$ 62,000	\$ 36,000	\$ (313,397)	-89.7%
Net Income(Loss) Before Trans	\$ 567,263	\$ 338,947	\$ 168,928	\$ (7,277)	\$ (346,224)	-102.1%
Other Financing Sources (Uses):						
Transfers Out	(588,842)	(282,113)	(282,113)	-	282,113	-100.0%
Net Other Fin Sources (Uses)	\$ (588,842)	\$ (282,113)	\$ (282,113)	\$ -	\$ 282,113	-100.0%
Change in Net Assets	\$ (21,579)	\$ 56,834	\$ (113,185)	\$ (7,277)	\$ (64,111)	-112.8%
Restricted	\$ 717,553	\$ 757,506	\$ 757,506	\$ 1,467,261	\$ 709,755	93.7%
Unrestricted	1,691,810	1,630,278	1,630,278	807,338	(822,940)	-50.5%
Beginning Net Assets	\$ 2,409,363	\$ 2,387,784	\$ 2,387,784	\$ 2,274,599	\$ (113,185)	-4.7%
Restricted	\$ 757,506	\$ 1,003,212	\$ 1,467,261	\$ 1,880,385	\$ 877,173	87.4%
Unrestricted	1,630,278	1,441,406	807,338	386,937	(1,054,469)	-73.2%
Ending Net Assets	\$ 2,387,784	\$ 2,444,618	\$ 2,274,599	\$ 2,267,322	\$ (177,296)	-7.3%
3 Month Oper Reserve (25% Exp)	501,158	590,347	557,092	617,232	26,885	4.6%
Transfer Out:						
MA Short Term Capital Fund	\$ 310,000	\$ -	\$ -	\$ -	\$ -	NA
Capital Improvement Fund	-	-	-	-	-	NA
General Fund	278,842	282,113	282,113	-	(282,113)	-100.0%
Total Transfers Out	\$ 588,842	\$ 282,113	\$ 282,113	\$ -	\$ (282,113)	-100.0%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SOLID WASTE UTILITY FUND DEPARTMENTS
FY2025 APPROVED BUDGET**

DEPARTMENT	FY23 ACTUAL	FY2024 BUDGET (as amended)	FY2025 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
SOLID WASTE RESIDENTIAL					
Personal Services	\$ 647,886	\$ 601,495	\$ 592,945	\$ (8,550)	-1.4%
Materials & Supplies	106,300	145,427	147,946	2,519	1.7%
Other Charges & Services	369,444	506,571	489,321	(17,250)	-3.4%
Capital Outlay	22,663	26,000	27,500	1,500	5.8%
	\$ 1,146,293	\$ 1,279,493	\$ 1,257,712	\$ (21,781)	-1.7%
SOLID WASTE COMMERCIAL					
Personal Services	\$ 98,564	\$ 263,941	\$ 285,855	21,914	8.3%
Materials & Supplies	110,011	104,133	114,519	10,386	10.0%
Other Charges & Services	142,729	186,407	185,352	(1,055)	-0.6%
Capital Outlay	-	-	-	-	NA
	\$ 351,304	\$ 554,481	\$ 585,726	\$ 31,245	5.6%
RECYCLE CENTER					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	-	-	-	-	NA
Other Charges & Services	36,658	40,151	40,707	556	1.4%
Capital Outlay	-	-	-	-	NA
	\$ 36,658	\$ 40,151	\$ 40,707	\$ 556	1.4%
SUMMARY					
Personal Services	\$ 746,450	\$ 865,436	\$ 878,800	\$ 13,364	1.5%
Materials & Supplies	216,311	249,560	262,465	12,905	5.2%
Other Charges & Services	548,831	733,129	715,380	(17,749)	-2.4%
Capital Outlay	22,663	26,000	27,500	1,500	5.8%
TOTAL MA SW UTILITY DEPTS	\$ 1,534,255	\$ 1,874,125	\$ 1,884,145	\$ 10,020	0.5%
Depreciation	\$ 188,491	\$ 204,040	\$ 289,805	\$ 85,765	42.0%
Bad Debt	9,554	11,000	11,000	-	0.0%
Transfers Out	588,842	282,113	-	(282,113)	-100.0%
Debt Service	-	-	-	-	NA
Loss on Fixed Asset	48,068	5,000	5,000	-	0.0%
Indirect Cost	272,330	272,222	283,976	11,754	4.3%
TOTAL MA SW UTILITY FUND	\$ 2,641,540	\$ 2,648,500	\$ 2,473,926	\$ (174,574)	-6.6%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY STORMWATER UTILITY FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET ESTIMATE	CHANGE OVER FY24 BUDGET AS AMENDED \$	
Operating Revenues:						
Stormwater	\$ 1,421,675	\$ 1,481,243	\$ 1,455,155	\$ 1,512,941	\$ 31,698	2.1%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 1,421,675	\$ 1,481,243	\$ 1,455,155	\$ 1,512,941	\$ 31,698	2.1%
Operating Expenses:						
Stormwater Maintenance	\$ 171,763	\$ 253,392	\$ 240,722	\$ 272,707	\$ 19,315	7.6%
Depreciation	180,531	178,339	191,206	191,206	12,867	7.2%
Bad Debt Expense	2,546	2,600	2,600	2,600	-	0.0%
Indirect Costs	99,026	100,158	100,158	107,804	7,646	7.6%
Total Operating Expenses	\$ 453,866	\$ 534,489	\$ 534,686	\$ 574,317	\$ 39,828	7.5%
Operating Inc/(Loss)	\$ 967,809	\$ 946,754	\$ 920,469	\$ 938,624	\$ (8,130)	-0.9%
Non-Operating Rev(Exp)						
Interest Income	\$ 9,119	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%
Deferred Outflows	-	-	-	-	-	NA
Other Revenue	-	-	-	-	-	NA
Total Non-Operating Rev(Exp)	\$ 9,119	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%
Net Inc/(Loss) Before Trans	\$ 976,928	\$ 952,754	\$ 926,469	\$ 944,624	\$ (8,130)	-0.9%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 943,136	\$ -	\$ -	\$ -	\$ -	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)	\$ (56,864)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -	0.0%
Change in Net Assets	\$ 920,064	\$ (47,246)	\$ (73,531)	\$ (55,376)	\$ (8,130)	17.2%
Restricted	\$ 6,916,060	\$ 7,699,616	\$ 7,699,616	\$ 7,508,411	\$ (191,205)	-2.5%
Unrestricted	324,660	461,168	461,168	578,842	117,674	25.5%
Beginning Net Assets	\$ 7,240,720	\$ 8,160,784	\$ 8,160,784	\$ 8,087,253	\$ (73,531)	-0.9%
Restricted	\$ 7,699,616	\$ 6,586,647	\$ 7,508,411	\$ 7,317,205	\$ 730,558	11.1%
Unrestricted	461,168	1,526,891	578,842	714,672	(812,219)	-53.2%
Ending Net Assets	\$ 8,160,784	\$ 8,113,538	\$ 8,087,253	\$ 8,031,877	\$ (81,661)	-1.0%
3 Month Oper Reserve (25% Exp)	113,467	133,622	133,672	143,579	9,957	7.5%
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
FY2025 APPROVED BUDGET**

DEPARTMENT	FY23 ACTUAL	FY2024 BUDGET (as amended)	FY2025 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
STORMWATER MAINT					
Personal Services	\$ 47,310	\$ 78,363	\$ 97,757	\$ 19,394	24.7%
Materials & Supplies	1,837	22,148	20,148	(2,000)	-9.0%
Other Charges & Services	122,616	152,881	154,802	1,921	1.3%
Capital Outlay	-	-	-	-	NA
	\$ 171,763	\$ 253,392	\$ 272,707	\$ 19,315	7.6%
Depreciation	\$ 180,531	\$ 178,339	\$ 191,206	\$ 12,867	7.2%
Bad Debt	2,546	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	99,026	100,158	107,804	7,646	7.6%
TOTAL MA STORMWATER FUND	\$ 1,453,866	\$ 1,534,489	\$ 1,574,317	\$ 39,828	2.6%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY AIRPORT FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET ESTIMATE	CHANGE OVER FY24 BUDGET AS AMENDED \$	
Operating Revenues:						
Charges for Services	\$ 203,994	\$ 214,310	\$ 202,425	\$ 215,750	\$ 1,440	0.7%
Resale Supplies	333,029	285,000	361,409	305,000	20,000	7.0%
Intergovernmental Revenue	-	-	-	-	-	NA
Total Operating Revenues	\$ 537,023	\$ 499,310	\$ 563,834	\$ 520,750	\$ 21,440	4.3%
Operating Expenses:						
Airport Operations	\$ 539,015	\$ 598,863	\$ 568,920	\$ 679,999	\$ 81,136	13.5%
Bad Debt	8,964	500	500	500	-	0.0%
Depreciation	355,327	355,327	355,327	354,125	(1,202)	-0.3%
Indirect Costs	74,111	58,038	58,038	60,678	2,640	4.5%
Total Operating Expenses	\$ 977,417	\$ 1,012,728	\$ 982,785	\$ 1,095,302	\$ 82,574	8.2%
Operating Income (Loss)	\$ (440,394)	\$ (513,418)	\$ (418,951)	\$ (574,552)	\$ (61,134)	11.9%
Non-Operating Rev/(Exp)						
Interest Income	\$ 11,343	\$ 9,200	\$ 9,200	\$ 9,200	\$ -	0.0%
Other Income	5,525	6,000	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)	\$ 16,868	\$ 14,200	\$ 14,200	\$ 8,200	\$ (6,000)	-42.3%
Net Inc. (Loss) Before Transfers	\$ (423,526)	\$ (499,218)	\$ (404,751)	\$ (566,352)	\$ (67,134)	13.4%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 87,500	\$ -	\$ -	\$ -	\$ -	NA
Transfers In- MA Water	150,000	150,000	150,000	150,000	-	0.0%
Transfers Out- M.A. STCF	-	-	-	-	-	NA
Net Other Fin Sources (Uses)	\$ 237,500	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.0%
Change in Net Assets	\$ (186,026)	\$ (349,218)	\$ (254,751)	\$ (416,352)	\$ (67,134)	19.2%
Restricted	\$ 5,457,961	\$ 5,190,134	\$ 5,190,134	\$ 4,754,546	\$ (435,588)	-8.4%
Unrestricted	292,172	373,972	373,972	554,809	180,837	48.4%
Beginning Net Assets	\$ 5,750,133	\$ 5,564,106	\$ 5,564,106	\$ 5,309,355	\$ (254,751)	-4.6%
Restricted	\$ 5,190,134	\$ 4,754,545	\$ 4,754,546	\$ 4,400,421	\$ (354,124)	-7.4%
Unrestricted	373,972	460,343	554,809	492,582	32,239	7.0%
Ending Net Assets	\$ 5,564,106	\$ 5,214,888	\$ 5,309,355	\$ 4,893,003	\$ (321,885)	-6.2%
Transfers In:						
MA Water Utility Fund-Operating	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.0%
Total Transfers In	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.0%
Transfers Out:						
Airport Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	NA
MA Short Term Capital Fund	-	-	-	-	-	NA
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	NA

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY AIRPORT FUND DEPARTMENT
FY2025 APPROVED BUDGET**

<u>DEPARTMENT</u>	FY23 ACTUAL	FY2024 BUDGET (as amended)	FY2025 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
AIRPORT					
Personal Services	\$ 121,022	\$ 156,973	\$ 205,233	\$ 48,260	30.7%
Materials & Supplies	333,982	311,879	327,605	15,726	5.0%
Other Charges & Services	84,011	130,011	147,160	17,149	13.2%
Capital Outlay	-	-	-	-	NA
	\$ 539,015	\$ 598,863	\$ 679,998	\$ 81,135	13.5%
Depreciation	\$ 355,327	\$ 355,327	\$ 354,125	\$ (1,202)	-0.3%
Bad Debt	8,964	500	500	-	0.0%
Transfers Out	-	-	-	-	NA
Loss on Fixed Asset	-	1,000	1,000	-	0.0%
Indirect Cost	74,111	58,038	60,678	2,640	4.5%
TOTAL MA AIRPORT FUND	\$ 977,417	\$ 1,013,728	\$ 1,096,301	\$ 82,573	8.1%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY GOLF COURSE FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET ESTIMATE	CHANGE OVER FY24 BUDGET AS AMENDED \$	
Operating Revenues:						
Fees	\$ 597,990	\$ 840,010	\$ 637,966	\$ 606,068	\$ (233,942)	-27.8%
Cart Rentals	238,601	220,000	275,793	262,004	42,004	19.1%
Driving Range Tokens	28,779	25,000	25,000	25,000	-	0.0%
Gift Certificates	-	-	-	-	-	NA
Grill Lease	24,892	25,000	25,000	25,000	-	0.0%
Other Fees	-	-	-	-	-	NA
Total Operating Revenues	\$ 890,262	\$ 1,110,010	\$ 963,759	\$ 918,072	\$ (191,938)	-17.3%
Operating Expenses:						
Golf Pro	\$ 452,501	\$ 475,568	\$ 451,790	\$ 495,599	\$ 20,031	4.2%
Golf Maintenance	479,440	450,763	428,225	437,895	(12,868)	-2.9%
Bad Debt	-	800	800	800	-	0.0%
Inventory Short/ Long	-	-	-	-	-	NA
Depreciation	220,635	239,049	253,197	268,441	29,392	12.3%
Indirect Cost	25,430	27,081	27,081	28,464	1,383	5.1%
Total Operating Expenses	\$ 1,178,006	\$ 1,193,261	\$ 1,161,092	\$ 1,231,199	\$ 37,938	3.2%
Operating Income (Loss)	\$ (287,744)	\$ (83,251)	\$ (197,333)	\$ (313,127)	\$ (229,876)	276.1%
Non-Operating Rev/(Exp)						
Interest Income	\$ 8,517	\$ 6,200	\$ 6,200	\$ 6,200	\$ -	0.0%
Other Revenue	-	-	-	-	-	NA
Interest , Fees, Amortization	-	-	-	-	-	NA
Gain (Loss) on Disposal of Assets	-	-	-	-	-	NA
Total Non-Operating Rev/(Exp)	\$ 8,517	\$ 6,200	\$ 6,200	\$ 6,200	\$ -	0.0%
Net Inc/(Loss) Before Trans.	\$ (279,227)	\$ (77,051)	\$ (191,133)	\$ (306,927)	\$ (229,876)	298.3%
Other Financing Sources (Uses):						
Contributed Capital Revenue	\$ 94,665	\$ -	\$ -	\$ -	\$ -	NA
Transfers In-MA Water Utility Fund	250,000	150,000	250,000	150,000	-	0.0%
Transfers Out	(130,752)	(228,392)	(228,392)	(57,454)	170,938	-74.8%
Net Other Fin Sources (Uses)	\$ 213,913	\$ (78,392)	\$ 21,608	\$ 92,546	\$ 170,938	-218.1%
Change in Net Assets	\$ (65,314)	\$ (155,443)	\$ (169,525)	\$ (214,381)	\$ (58,938)	37.9%
Restricted	\$ 3,262,786	\$ 3,136,817	\$ 3,136,817	\$ 3,116,772	\$ (20,045)	-0.6%
Unrestricted	111,902	172,558	172,558	23,078	(149,480)	-86.6%
Beginning Net Assets	\$ 3,374,688	\$ 3,309,375	\$ 3,309,375	\$ 3,139,850	\$ (169,525)	-5.1%
Restricted	\$ 3,136,817	\$ 2,804,778	\$ 3,116,772	\$ 2,848,331	\$ 43,553	1.6%
Unrestricted	172,558	349,154	23,078	77,138	(272,016)	-77.9%
Ending Net Assets	\$ 3,309,375	\$ 3,153,932	\$ 3,139,850	\$ 2,925,469	\$ (228,463)	-7.2%
Transfer In:						
MA Water Utility Fund	\$ 250,000	\$ 150,000	\$ 250,000	\$ 150,000	-	0.0%
Total	\$ 250,000	\$ 150,000	\$ 250,000	\$ 150,000	\$ -	0.0%
Transfer Out:						
MA Short Term Capital	\$ 70,000	\$ 170,000	\$ 170,000	\$ -	(170,000)	-100.0%
Golf Course Cap Impr Fund	60,752	58,392	58,392	57,454	(938)	-1.6%
Total	\$ 130,752	\$ 228,392	\$ 228,392	\$ 57,454	\$ (170,938)	-74.8%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY GOLF COURSE FUND DEPARTMENTS
FY2025 APPROVED BUDGET**

DEPARTMENT	FY23 ACTUAL	FY2024 BUDGET (as amended)	FY2025 BUDGET REQUESTED	AMOUNT INCREASE (DECREASE)	% INC/(DEC)
GOLF COURSE PRO					
Personal Services	\$ -	\$ -	\$ -	\$ -	NA
Materials & Supplies	38,506	36,436	36,436	-	0.0%
Other Charges & Services	413,995	439,132	459,163	20,031	4.6%
Capital Outlay	-	-	-	-	NA
	\$ 452,501	\$ 475,568	\$ 495,599	\$ 20,031	4.2%
GOLF COURSE MAINT					
Personal Services	\$ 1,480	\$ 1,330	\$ 1,230	\$ (100)	-7.5%
Materials & Supplies	195,688	157,780	146,230	(11,550)	-7.3%
Other Charges & Services	282,272	291,653	290,435	(1,218)	-0.4%
Capital Outlay	-	-	-	-	NA
	\$ 479,440	\$ 450,763	\$ 437,895	\$ (12,868)	-2.9%
SUMMARY					
Personal Services	\$ 1,480	\$ 1,330	\$ 1,230	\$ (100)	-7.5%
Materials & Supplies	234,194	194,216	182,666	(11,550)	-5.9%
Other Charges & Services	696,267	730,785	749,598	18,813	2.6%
Capital Outlay	-	-	-	-	NA
TOTAL MA GOLF DEPTS	\$ 931,941	\$ 926,331	\$ 933,494	\$ 7,163	0.8%
Depreciation	\$ 220,635	\$ 239,049	\$ 268,441	\$ 29,392	12.3%
Bad Debt	-	800	800	-	0.0%
Transfers Out	130,752	228,392	57,454	(170,938)	-74.8%
Debt Service	-	-	-	-	NA
Loss on Fixed Asset	-	-	-	-	NA
Inventory Short/ Long	-	-	-	-	NA
Indirect Cost	25,430	27,081	28,464	1,383	5.1%
TOTAL MA GOLF FUND	\$ 1,308,758	\$ 1,421,653	\$ 1,288,653	\$ (133,000)	-9.4%

Section Four

BUDGET DETAIL

SPECIAL REVENUE FUNDS

Special Programs Fund

**CITY OF SAND SPRINGS
SPECIAL PROGRAMS FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED	% CHG
Revenues:					
Police	\$ 23,928	\$ 1,000	\$ 8,560	\$ 1,000	0.0%
Parks & Recreation	-	-	-		
Animal Control	22,923	5,000	26,950	5,000	0.0%
Fire	5,000	1,000	4,600	1,000	0.0%
Interest Earned	4,776	5,000	5,150	5,000	0.0%
Other Revenues	-	-	-	-	
Total Revenues	\$ 56,627	\$ 12,000	\$ 45,260	\$ 12,000	0.0%
Expenditures:					
Police	\$ 30,191	\$ 78,119	\$ 78,119	\$ 1	-100.0%
Animal Control	1,144	80,116	80,116	5,116	-93.6%
Fire	2,444	15,018	15,018	4,601	-69.4%
Parks & Recreation	-	-	-	-	
Total Expenditures	\$ 33,779	\$ 173,253	\$ 173,253	\$ 9,718	-94.4%
Excess (deficiency) of revenues over expenditures	\$ 22,848	\$ (161,253)	\$ (127,993)	\$ 2,282	-101.4%
Other Financing Sources (Uses):					
Transfers In	\$ -	\$ -	\$ -	\$ -	NA
Transfers Out	-	-	-	-	NA
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -	NA
Net Change in Fund Balance	\$ 22,848	\$ (161,253)	\$ (127,993)	\$ 2,282	-101.4%
Assigned:					
Police	\$ 73,497	\$ 69,560	\$ 69,560	\$ 1	-100.0%
Animal Control	34,555	58,282	58,282	5,116	-91.2%
Fire	11,961	15,019	15,019	4,601	-69.4%
Parks & Recreation	-	-	-	-	
Unassigned	-	-	-	5,150	NA
Beginning Fund Balance	\$ 120,013	\$ 142,861	\$ 142,861	\$ 14,868	-89.6%
Ending Fund Balance	\$ 142,861	\$ (18,392)	\$ 14,868	\$ 17,150	-193.2%
Assigned:					
Police	\$ 69,560	\$ (7,559)	\$ 1	\$ 1,000	-113.2%
Animal Control	58,282	(16,834)	5,116	5,000	-129.7%
Fire	15,019	1,001	4,601	1,000	-0.1%
Parks & Recreation	-	-	-	-	
Unassigned	-	5,000	5,150	10,150	103.0%
Total Ending Fund Balance	\$ 142,861	\$ (18,392)	\$ 14,868	\$ 17,150	-193.2%

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 FY2023 Comprehensive Annual Report:

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

$$\mathbf{\$24,075,038 / \$167,110,293 = 14.41\%}$$

- ❖ Debt Service Fund Mill Levy:

$$\mathbf{2024 \text{ mill levy} = 12.13}$$

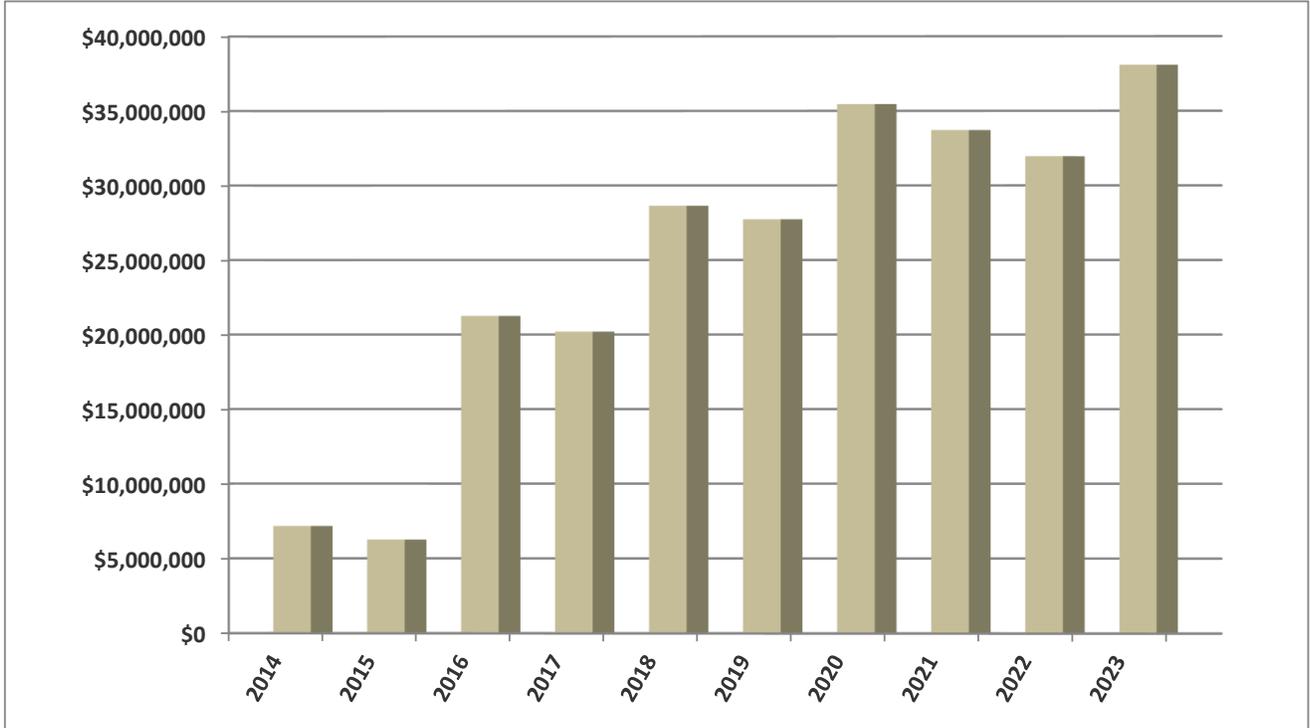
- ❖ Municipal Authority Debt Coverage Ratio (Net Revenues / Debt Service):

$$\mathbf{\text{Debt Coverage} = 4.83}$$

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

2014	\$ 7,165,000
2015	\$ 6,255,000
2016	\$ 21,245,000
2017	\$ 20,195,000
2018	\$ 28,635,000
2019	\$ 27,725,000
2020	\$ 35,450,000
2021	\$ 33,705,000
2022	\$ 31,950,000
2023	\$ 38,075,000

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>
2014	\$ 3.23
2015	\$ 10.50
2016	\$ 9.70
2017	\$ 8.70
2018	\$ 5.99
2019	\$ 7.38
2020	\$ 10.00
2021	\$ 14.59
2022	\$ 11.81
2023	\$ 11.51

**CITY OF SAND SPRINGS
DEBT SERVICE
FY2025 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	467,533	-	-	4,555,000	Apr. 2038
<u>2018 G.O. Bonds City Projects</u>	3,500,000	263,563	-	-	2,590,000	Apr. 2038
<u>2021 Ref.G.O. Bonds 2014</u>	1,510,000	137,200	-	-	840,000	Mar. 2034
<u>2019 G.O. Bonds (Citywide)</u>	6,500,000	499,700	-	-	5,140,000	Jul. 2039
<u>2020 G.O. Bonds (Citywide)</u>	2,900,000	206,550	-	-	2,480,000	Jun. 2040
<u>2022 G.O. Bonds (City Projects)</u>	6,750,000	603,396	-	-	6,750,000	Nov. 2042
<u>2022 G.O. Bonds (Community Dev)</u>	1,135,000	104,953	-	-	1,135,000	Nov. 2042
<u>2015 Revenue Bonds-Public Safety</u>	8,640,000	-	535,116	-	6,820,000	Jan. 2042
<u>2016 Revenue Bonds-Public Safety</u>	7,360,000	-	450,814	-	5,790,000	Jan. 2042
<u>Fire Pumper Truck-Rev Antipation Note</u>	823,145	-	174,637	-	503,633	Apr. 2027
TOTAL CITY	\$ 45,298,145	\$ 2,282,895	\$ 1,160,567	\$ -	\$ 36,603,633	
SAND SPRINGS MUNICIPAL AUTHORITY						
<u>2005 OWRB Loan (Wastewater System \$4,564,000)</u>						
2014 Rfg of 2005 Permanent Note	1,521,094	-	-	147,777	290,985	Mar. 2026
2014 Rfg of 2006 Permanent Note	1,440,709	-	-	144,737	216,341	Mar. 2026
<u>2010 DWSRF (AMR Project)</u>	5,630,000	-	-	155,772	841,097	Sep. 2030
<u>Series 2020 MA Utility Revenue Bonds</u>	21,920,000	-	800,000	572,450	19,795,000	Nov. 2042
<u>Series 2022 MA Utility Revenue Bonds</u>	7,740,000	-	-	463,588	7,345,000	Apr. 2047
TOTAL MUNICIPAL AUTHORITY	\$ 38,251,803	\$ -	\$ 800,000	\$ 1,484,323	\$ 28,488,423	
GRAND TOTAL	\$ 83,549,948	\$ 2,282,895	\$ 1,960,567	\$ 1,484,323	\$ 65,092,056	

**CITY OF SAND SPRINGS
SINKING FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED	%
					CHG
Revenues:					
Advalorem Taxes	\$ 1,902,152	\$ 2,056,762	\$ 2,056,762	\$ 2,282,895	11.0%
Interest	13,415	700	700	700	0.0%
Miscellaneous Revenue	3,539				
GO Bond Proceeds	-				
Premium on Sale of Bonds	-				
Total Revenues	\$ 1,919,106	\$ 2,057,462	\$ 2,057,462	\$ 2,283,595	11.0%
Expenditures:					
¹ Principal	\$ 1,255,000	\$ 1,125,000	\$ 1,125,000	\$ 1,540,000	36.9%
Interest & Fees	514,826	929,263	929,263	742,895	-20.1%
Judgements	83,944	-	-	-	NA
Total Expenditures	\$ 1,853,770	\$ 2,054,263	\$ 2,054,263	\$ 2,282,895	11.1%
Excess (deficiency) of revenues over expenditures	\$ 65,336	\$ 3,199	\$ 3,199	\$ 700	-78.1%
Other Financing Sources (Uses):					
Transfers in	\$ -	\$ -	\$ -	\$ -	NA
Transfers out	-	(700)	(700)	(700)	0.0%
Total Other Fin Sources (Uses)	\$ -	\$ (700)	\$ (700)	\$ (700)	0.0%
Net Change in Fund Balance	\$ 65,336	\$ 2,499	\$ 2,499	\$ -	-100.0%
Restricted	\$ 1,150,053	\$ 1,215,389	\$ 1,215,389	\$ 1,217,888	
Assigned	-	-	-	-	
Beginning Fund Balance	\$ 1,150,053	\$ 1,215,389	\$ 1,215,389	\$ 1,217,888	0.2%
Restricted	\$ 1,215,389	\$ 1,217,888	\$ 1,217,888	\$ 1,217,888	
Assigned	-	-	-	-	
Ending Fund Balance	\$ 1,215,389	\$ 1,217,888	\$ 1,217,888	\$ 1,217,888	0.0%
¹ Principal Retirement					
G.O. Bond 2020	155,000	155,000	155,000	155,000	0.0%
G.O. Bond 2021 Ref 2014	250,000	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	NA
G.O. Bond 2022 Comm Development	-	-	-	60,000	NA
Total Principal Retirements	\$ 1,255,000	\$ 1,125,000	\$ 1,125,000	\$ 1,540,000	36.9%

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
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 185,600	\$ -	\$ 185,600	\$ -
Miscellaneous Revenue	25,280	25,280	25,280	-
Interest Earned	50,000	147,988	150,000	100,000
Total Revenues	\$ 260,880	\$ 173,268	\$ 360,880	\$ 100,000
Expenditures:				
Facilities Management	\$ 428,595	\$ 122,481	\$ 428,595	\$ -
Emergency Management	\$ 4,660	\$ -	\$ 4,660	\$ -
Street	\$ 120,703	\$ 20,350	\$ 120,703	\$ -
Parks & Recreation	\$ 39,446	\$ -	\$ 39,446	\$ -
Wastewater Maint & Operations	\$ -	\$ -	\$ -	\$ -
Golf Course	\$ 29,299	\$ -	\$ 29,299	\$ -
Economic Development	\$ 5,107	\$ -	\$ -	\$ -
Public Works	\$ 858,863	\$ 194,504	\$ 858,863	\$ -
Lake Caretaker	\$ 59,584	\$ -	\$ 59,584	\$ -
River West	\$ 451,357	\$ 223,779	\$ 451,357	\$ 15,000
Airport	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,997,614	\$ 561,114	\$ 1,992,507	\$ 15,000
Excess (deficiency) of revenues over expenditures	\$ (1,736,734)	\$ (387,846)	\$ (1,631,627)	\$ 85,000
Other Fin Sources (Uses):				
Transfers In- MA Wtr Util Fund	\$ -	\$ -	\$ -	\$ -
Transfers In- MA WW Util Fund	-	-	-	-
Transfers In- General Fund	-	-	-	-
Transfers Out- GO Bond 2018 Fund Cty Proj	-	-	-	-
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (1,736,734)	\$ (387,846)	\$ (1,631,627)	\$ 85,000
Assigned - Designated River West	\$ 3,188,819	\$ 3,188,819	\$ 3,188,819	\$ 2,762,742
Assigned - Designated Southside Park	10,750	10,750	10,750	10,750
Assigned - Designated for Improvements	1,352,399	1,352,399	1,352,399	146,849
Beginning Fund Balance	\$ 4,551,968	\$ 4,551,968	\$ 4,551,968	\$ 2,920,341
Ending Fund Balance	\$ 2,815,234	\$ 4,164,122	\$ 2,920,341	\$ 3,005,341
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated River West	2,762,742	2,990,320	2,762,742	2,747,742
Assigned - Designated Southside Park	10,750	10,750	10,750	10,750
Assigned - Designated for Improvements	41,742	1,163,052	146,849	246,849
Total Ending Fund Balance	\$ 2,815,234	\$ 4,164,122	\$ 2,920,341	\$ 3,005,341

**CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT FUND
FY2025 APPROVED BUDGET**

PROJECT DETAIL	BUDGET		ACTUAL		BUDGET		ACTUAL		FY2025
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	CURR YEAR	LIFE TO DATE	BUDGET	REQUESTED
REVENUE SOURCES/USES:									
Intergovernmental	\$ 929,412	743,812	\$ 185,600	\$ -	\$ 743,812	\$ -	\$ -	\$ -	-
Interest Earned	427,647	377,647	50,000	147,988	525,635	-	-	100,000	-
Miscellaneous Revenue	4,933,645	4,908,365	25,280	25,280	4,933,645	-	-	-	-
Transfers from Other Funds	5,016,061	5,016,061	-	-	5,016,061	-	-	-	-
Transfers to Other Funds	(3,772,998)	(3,772,998)	-	-	(3,772,998)	-	-	-	-
TOTAL	\$ 7,533,768	\$ 7,272,888	\$ 260,880	\$ 173,268	\$ 7,446,156	\$ -	\$ -	\$ 100,000	-
PROJECTS:									
Completed Projects/Inactive	\$ 3,684,223	\$ 3,684,223	\$ -	\$ -	\$ 3,684,223	\$ -	\$ -	\$ -	-
Shell Creek Lake Prop Improvements	144,474	84,890	59,584	-	84,890	-	-	-	-
Public Works Facility Improvements	103,780	99,917	3,863	-	99,917	-	-	-	-
Emergency Weather Sirens	49,999	45,339	4,660	-	45,339	-	-	-	-
SS Rotary Centennial Park	5,732	4,855	877	-	4,855	-	-	-	-
Vision 2025	93,588	93,588	-	-	93,588	-	-	-	-
Downtown Tree/ Sidewalk Repl	52,510	32,087	20,423	3,070	35,157	-	-	-	-
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)	274,349	237,354	36,995	8,082	245,436	-	-	15,000	-
Golf Course Gated Entry	15,000	14,081	919	-	14,081	-	-	-	-
Golf Course Cart Path Repairs	5,000	-	5,000	-	-	-	-	-	-
Property Purchase	37,123	19,515	17,608	-	19,515	-	-	-	-
Highway 97 Trail Repairs	55,000	42,389	12,611	-	42,389	-	-	-	-
River West Utility Relocation (RCC)	178,691	167,345	11,346	-	167,345	-	-	-	-
Golf Course Pro Shop Improvements	20,000	18,067	1,933	-	18,067	-	-	-	-
River West Trail/Landscape Improvements	129,416	43,741	85,675	600	44,341	-	-	-	-
River West Street Lighting	350,000	345,430	4,570	-	345,430	-	-	-	-
Equipment Canopies	345,239	239	345,000	-	239	-	-	-	-
River West Community Memorial	155,565	120,070	35,495	-	120,070	-	-	-	-
RW Incentive Agreements	1,000,000	1,000,000	-	-	1,000,000	-	-	-	-
Airport Residence Replacement	200,000	175	199,825	-	175	-	-	-	-
Sidewalk Master Plan Implementation	-	-	75,000	-	-	-	-	-	-
River West Property Maint	330,024	52,748	277,276	215,097	267,845	-	-	-	-
Municipal Building Remodel-Furnishings	163,530	162,445	1,085	-	162,445	-	-	-	-
Demo old Street Building & Site Imprv	68,535	-	68,535	12,160	12,160	-	-	-	-
Golf Driving Range Nets	-	-	-	-	-	-	-	-	-
Dudley Complex Cleanup	12,830	12,830	-	-	12,830	-	-	-	-
Airport Hanger Purchase	-	-	-	-	-	-	-	-	-
CMAQ Grant-Vehicles (city match)	310,000	-	310,000	194,504	194,504	-	-	-	-
Covered Materials Storage	200,000	-	200,000	-	-	-	-	-	-
Elevator Replacement-City Hall	141,542	-	141,542	110,321	110,321	-	-	-	-
MET Relocation	5,107	-	5,107	-	-	-	-	-	-
Road in Case Park	17,280	-	17,280	17,280	17,280	-	-	-	-
City Hall Parking Overlay	8,000	-	8,000	-	-	-	-	-	-
TOTAL	\$ 8,723,153	\$ 6,800,539	\$ 1,997,614	\$ 561,114	\$ 7,361,653	\$ -	\$ -	\$ 15,000	-

**CITY OF SAND SPRINGS
GOLF COURSE CAPITAL IMPROVEMENT FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED		
Revenues:						
Interest Earned	\$ 2,000	\$ 791	\$ 2,000	\$ 2,000		
Other	-	(800)	1,600	-		
Total Revenues	\$ 2,000	\$ (9)	\$ 3,600	\$ 2,000		
Expenditures:						
Golf Course Improvements	\$ 73,877	\$ 18,341	\$ 73,877	\$ 50,000		
Total Expenditures	\$ 73,877	\$ 18,341	\$ 73,877	\$ 50,000		
Excess (deficiency) of revenues over expenditures	\$ (71,877)	\$ (18,350)	\$ (70,277)	\$ (48,000)		
Other Financing Sources (Uses):						
Transfers In- MA Golf Course Fund	\$ 58,392	\$ 31,458	\$ 58,392	\$ 57,454		
Total Other Fin Sources (Uses)	\$ 58,392	\$ 31,458	\$ 58,392	\$ 57,454		
Net Change in Fund Balance	\$ (13,485)	\$ 13,108	\$ (11,885)	\$ 9,454		
Beginning Fund Balance	\$ 72,201	\$ 72,201	\$ 72,201	\$ 60,316		
Ending Fund Balance	\$ 58,716	\$ 85,309	\$ 60,316	\$ 69,770		
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -		
Reserved for Improvements	58,716	85,309	60,316	69,770		
Total Ending Fund Balance	\$ 58,716	\$ 85,309	\$ 60,316	\$ 69,770		
	BUDGET	ACTUAL	BUDGET	ACTUAL	FY2025	
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	BUDGET	
			CURR YEAR	LIFE TO DATE	REQUESTED	
REVENUE SOURCES/USES:						
Interest Earned	\$ 3,692	\$ 1,692	\$ 2,000	\$ 791	\$ 2,483	\$ 2,000
Other	-	-	-	(800)	(800)	-
Transfers from Other Funds	349,821	291,429	58,392	31,458	322,887	57,454
TOTAL	\$ 353,513	\$ 293,121	\$ 60,392	\$ 31,449	\$ 324,570	\$ 59,454
PROJECTS:						
Golf Course Improvements	\$ 355,751	\$ 281,874	\$ 73,877	\$ 18,341	\$ 300,215	\$ 50,000
TOTAL	\$ 355,751	\$ 281,874	\$ 73,877	\$ 18,341	\$ 300,215	\$ 50,000

**CITY OF SAND SPRINGS
STREET IMPROVEMENT FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Intergovernmental Rev	\$ 361,600	\$ -	\$ 361,600	\$ -
Sales Tax-1/2 Penny	2,058,476	1,396,689	2,127,810	2,099,646
Interest Earned	150,000	303,098	400,000	151,500
Other Revenues	-	-	-	-
Total Revenues	\$ 2,570,076	\$ 1,699,787	\$ 2,889,410	\$ 2,251,146
Expenditures:				
Public Improvements	\$ 13,815,776	\$ 1,151,980	\$ 13,809,287	\$ 1,502,000
Total Expenditures	\$ 13,815,776	\$ 1,151,980	\$ 13,809,287	\$ 1,502,000
Excess (deficiency) of revenues over expenditures	\$ (11,245,700)	\$ 547,807	\$ (10,919,877)	\$ 749,146
Other Fin Sources (Uses):				
GO Bond 2018-Econ Dev Fund	-	-	-	-
Development CIP Fund	-	-	-	(1,000,000)
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ (1,000,000)
Net Change in Fund Balance	\$ (11,245,700)	\$ 547,807	\$ (10,919,877)	\$ (250,854)
Beginning Fund Balance	\$ 11,581,327	\$ 11,581,327	\$ 11,581,327	\$ 661,450
Ending Fund Balance	\$ 335,627	\$ 12,129,134	\$ 661,450	\$ 410,596
Assigned - Designated for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	335,627	12,129,134	661,450	410,596
Total Ending Fund Balance	\$ 335,627	\$ 12,129,134	\$ 661,450	\$ 410,596

REVENUE SOURCES/USES:	BUDGET	ACTUAL	BUDGET	ACTUAL		FY2025
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	BUDGET REQUESTED
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	5,981,939	3,923,463	2,058,476	1,396,689	5,320,152	2,099,646
Intergovernmental Revenue*	808,903	447,303	361,600	-	447,303	-
Contributions & Donations	6,600	6,600	-	-	6,600	-
Interest Earned	1,274,563	1,124,563	150,000	303,098	1,427,661	151,500
Other Revenues	416,891	416,891	-	-	416,891	-
Transfers to Other Funds	(1,097,500)	(1,097,500)	-	-	(1,097,500)	(1,000,000)
TOTAL	\$ 30,441,979	\$ 27,871,903	\$ 2,570,076	\$ 1,699,787	\$ 29,571,690	\$ 1,251,146

* See detail on following page

PROJECTS:	BUDGET	ACTUAL	BUDGET	ACTUAL		FY2025
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	BUDGET REQUESTED
Completed Projects/Inactive	\$ 8,630,736	\$ 8,630,736	\$ -	\$ -	\$ 8,630,736	\$ -
Main Street Improv (\$6.2M est)	3,105,169	2,893,350	211,819	4,564	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	882,327	323,360	558,967	-	323,360	100,000
Roadway Striping	647,458	349,320	298,138	72,296	421,616	-
School Crosswalk Striping	40,813	10,813	30,000	-	10,813	-
Project Design Assistance	71,618	51,620	19,998	6,145	57,765	7,000
113th W Ave Widening- Phase 2	1,267,740	407,740	860,000	133,482	541,222	100,000
113th W Ave Widening- Phase 3	2,184,999	576,640	1,608,359	42,373	619,013	100,000
Traffic Signal Upgrades	434,000	237,992	196,008	-	237,992	-
Bridge Rehabilitation	287,723	114,536	173,187	17,532	132,068	-
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	56,971	3,840	53,131	3,763	7,603	-
2020 Street Overlays	810,228	810,011	217	216	810,227	-
97T Rehab Design & Construction I	1,429,000	152,949	1,276,051	-	152,949	700,000
81st W Ave Trail Connector (Match)	535,000	24,611	510,389	230	24,841	-
41st St Pavement Resurfacing (We:	1,904,999	125,283	1,779,716	-	125,283	-
Hwy 97 Roadway Lighting Rehab	256,534	215,056	41,478	-	215,056	-
2022 Street Overlays	1,572,726	-	1,572,726	-	-	-
CMAQ Grant-Signal Upgrades(city r	77,000	-	77,000	76,000	76,000	-
SH-97 Right Turn Lane	640,999	74,816	566,183	560,695	635,511	-
41st St Pavement Resurfacing (Eas	1,250,000	-	1,250,000	-	-	-
112th W Ave (41s to 51st)	450,000	-	450,000	-	-	50,000
Stone Creek I&I Pvmnt Rehab	247,036	-	247,036	234,684	234,684	25,000
51st & SH97 Signal Upgrade	-	-	-	-	-	120,000
Illuminated Street Name Signs	-	-	-	-	-	300,000
TOTAL	\$ 31,005,796	\$ 17,190,020	\$ 13,815,776	\$ 1,151,980	\$ 18,342,000	\$ 1,502,000

**CITY OF SAND SPRINGS
STORMWATER CAPITAL IMPROVEMENT FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 50,000	\$ 150,483	\$ 130,000	\$ 75,000
Other	-	-	-	-
Total Revenues	\$ 50,000	\$ 150,483	\$ 130,000	\$ 75,000
Expenditures:				
Stormwater	\$ 3,630,808	\$ 25,265	\$ 3,630,808	\$ 2,000,000
Total Expenditures	\$ 3,630,808	\$ 25,265	\$ 3,630,808	\$ 2,000,000
Excess (deficiency) of revenues over expenditures	\$ (3,580,808)	\$ 125,218	\$ (3,500,808)	\$ (1,925,000)
Other Financing Sources (Uses):				
Transfers In- MA Stormwater Util	\$ 1,000,000	\$ 666,696	\$ 1,000,000	\$ 1,000,000
Transfers out - GO Bond 2018-Econ Dev	-	-	-	-
Transfers out - Dev CIP Fund	-	-	-	-
Total Other Fin Source (Uses)	\$ 1,000,000	\$ 666,696	\$ 1,000,000	\$ 1,000,000
Net Change in Fund Balance	\$ (2,580,808)	\$ 791,914	\$ (2,500,808)	\$ (925,000)
Beginning Fund Balance	\$ 4,623,897	\$ 4,623,897	\$ 4,623,897	\$ 2,123,089
Ending Fund Balance	\$ 2,043,089	\$ 5,415,811	\$ 2,123,089	\$ 1,198,089
Reserved for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	2,043,089	5,415,811	2,123,089	1,198,089
Total Ending Fund Balance	\$ 2,043,089	\$ 5,415,811	\$ 2,123,089	\$ 1,198,089

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2025 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 533,471	\$ 483,471	\$ 50,000	\$ 150,483	\$ 633,954	\$ 75,000
Transfers from Other Funds	23,473,000	22,473,000	1,000,000	666,696	23,139,696	1,000,000
Transfers to Other Funds	(6,308,631)	(6,308,631)	-	-	(6,308,631)	-
TOTAL	\$ 17,697,840	\$ 16,647,840	\$ 1,050,000	\$ 817,179	\$ 17,465,019	\$ 1,075,000
PROJECTS:						
Completed Projects/Inactive	\$ 1,272,726	\$ 1,272,726	\$ -	\$ -	\$ 1,272,726	\$ -
Misc. Drainage Improvements	437,027	82,559	354,468	19,743	102,302	-
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.	1,922,000	5,400	1,916,600	-	5,400	2,000,000
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	-
Sand Springs Lake Culvert Repl	622,999	60,316	562,683	5,522	65,838	-
Franklin Creek Channel Improv	219,999	207,569	12,430	-	207,569	-
	-	-	-	-	-	-
TOTAL	\$ 6,657,117	\$ 3,026,309	\$ 3,630,808	\$ 25,265	\$ 3,051,574	\$ 2,000,000

**CITY OF SAND SPRINGS
CAPITAL IMPROVEMENT WATER AND WASTEWATER FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 2,305,976	\$ 2,451,542	\$ 2,451,542	\$ -
Water Taps	60,000	53,700	60,000	60,000
Sales Tax-1 Penny	4,116,953	2,793,378	4,255,620	4,199,292
Interest Earned	220,000	448,187	400,000	253,200
Other Revenues	-	300,000	300,000	
Total Revenues	\$ 6,702,929	\$ 6,046,807	\$ 7,467,162	\$ 4,512,492
Expenditures:				
Water Distribution	\$ 10,622,605	\$ 956,943	\$ 9,529,686	\$ 3,510,000
Water Treatment	719,396	64,946	719,396	280,000
Wastewater Distribution	3,911,732	1,078,061	3,911,732	1,345,000
Wastewater Treatment	2,235,036	63,843	2,235,036	300,000
Total Expenditures	\$ 17,488,769	\$ 2,163,793	\$ 16,395,850	\$ 5,435,000
Excess (deficiency) of revenues over expenditures	\$ (10,785,840)	\$ 3,883,014	\$ (8,928,688)	\$ (922,508)
Other Fin Sources (Uses):				
Transfers In- MA Wtr Util Fund - 1 Penny Sales Tax	\$ -	\$ -	\$ -	\$ -
Transfers In- MA Wtr Util Fund - Revenue Bond	-	-	-	-
Transfers In- MA Wtr Util Fund	335,000	335,000	335,000	-
Transfers In- MA WW Util Fund	-	-	-	-
Transfers Out- Street Imprv Fund	-	-	-	-
Transfers Out- MA Wtr Util Fund (Debt Service)	(800,000)	(533,336)	(800,000)	(800,000)
Transfers Out-GO Bond 2018 Econ Dev	-	-	-	-
Transfers Out-CDGB-EDIF	(175,000)	(175,000)	(175,000)	-
Total Other Fin Sources (Uses)	\$ (640,000)	\$ (373,336)	\$ (640,000)	\$ (800,000)
Net Change in Fund Balance	\$ (11,425,840)	\$ 3,509,678	\$ (9,568,688)	\$ (1,722,508)
Beginning Fund Balance	\$ 11,947,686	\$ 11,947,686	\$ 11,947,686	\$ 2,378,998
Ending Fund Balance	\$ 521,846	\$ 15,457,364	\$ 2,378,998	\$ 656,490
Assigned - Designated for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	521,846	15,457,364	2,378,998	656,490
Total Ending Fund Balance	\$ 521,846	\$ 15,457,364	\$ 2,378,998	\$ 656,490

	BUDGET		ACTUAL		BUDGET CARR YEAR	ACTUAL		FY2025 BUDGET REQUESTED
	L-T-D	PRIOR YEARS	CARR YEAR	LIFE TO DATE				
REVENUE SOURCES (USES):								
Intergovernmental	\$ 2,733,890	\$ 427,914	\$ 2,305,976	\$ 2,451,542	\$ 2,879,456			
Water/ Sewer Taps	2,332,135	2,272,135	60,000	53,700	2,325,835			60,000
Sales Taxes-1 Penny	11,963,877	7,846,924	4,116,953	2,793,378	10,640,302			4,199,292
Interest Earned	1,798,924	1,578,924	220,000	448,187	2,027,111			253,200
Other Revenues	185,591	185,591	-	300,000	485,591			
Transfer for Sales Tax	50,296,149	50,296,149	-	-	50,296,149			
Transfers from Other Funds	27,929,117	27,929,117	-	-	27,929,117			
Transfers to Other Funds	16,912,553	17,887,553	(975,000)	(708,336)	17,179,217			(800,000)
TOTAL	\$ 114,152,237	\$ 108,424,308	\$ 5,727,929	\$ 7,790,013	\$ 116,214,321			\$ 3,712,492
Expenditures:								
Completed Projects/Inactive	\$ 41,635,546	\$ 41,635,546	\$ -	\$ -	\$ 41,635,546			
San Swr Lift Station Rehabilitation	1,027,145	816,387	210,758	162,384	978,771			75,000
Water Pump Stations Rehabilitation	696,672	456,058	240,614	99,847	555,905			100,000
2" Water Line Replacements	1,710,536	1,116,073	594,463	3,931	1,120,004			
Water Distribution Flow Meters (8 units)	227,303	150,074	77,229	-	150,074			
Shell Lake Dam Improvements	2,123,770	572,754	1,551,016	40,507	613,261			
Hwy. 97 12" WL	366,202	87,845	278,357	-	87,845			
Sanitary Sewer Line Replacements	3,324,591	2,310,557	1,014,034	749,028	3,059,585			200,000
WTP Influent Valve Rehab	174,999	-	174,999	54,330	54,330			80,000
Blending Vault Improv (chem feed & poly)	266,011	159,079	106,932	-	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
FY2025 APPROVED BUDGET**

	BUDGET		ACTUAL		BUDGET		ACTUAL		FY2025 BUDGET REQUESTED
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	CURR YEAR	LIFE TO DATE		
Sewer Lift Station Generator Improvements	\$ 355,027	\$ 155,312	\$ 199,715	\$ 79,668	\$ 234,980			\$ 80,000	
AMR Equipment for New Water Taps	69,821	29,333	40,488	-	29,333				
Meters for New Water Taps	222,173	158,261	63,912	-	158,261				
WTP Improvements	683,310	409,676	273,634	10,616	420,292				
WWTP Improvements	1,300,666	785,630	515,036	40,837	826,467			300,000	
Meter Vault Improvements	350,000	154,577	195,423	8,533	163,110				
Emergency Repairs	564,429	212,793	351,636	-	212,793				
SRWCS One-Way Tank	303,653	303,653	-	-	303,653				
Shell Lake RWCS	300,000	14,225	285,775	36,205	50,430			150,000	
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	1,160,333	78,755	-	1,160,333				
Rock School Rd WL Replacement	39,999	26,164	13,835	-	26,164				
Pratt Interceptor (32nd St)	998,585	9,585	989,000	16,878	26,463			750,000	
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	1,407,591	107,642	1,299,949	225,942	333,584				
Water Treatment Plant VFD Upgrade	150,000	7,992	142,008	-	7,992			100,000	
Arc Flash Elect Safety Impr (SRWCS WTP WW	50,000	-	50,000	-	-				
Water Distribution	1,644,068	1,470,386	173,682	64,688	1,535,074			110,000	
Wastewater Collection	801,459	699,760	101,699	40,978	740,738			110,000	
Fire Hydrant Replacement	1,020,684	757,966	262,718	41,243	799,209			75,000	
Spring Lake Campus (Rev Bond)	8,867,749	8,729,989	137,760	-	8,729,989				
Wtr Tanks Inspec/Rehab	2,225,582	2,125,411	100,171	4,684	2,130,095			55,000	
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				
Windycrest WL Improvements	439,815	35,894	403,921	362,647	398,541				
Maple Avenue WL Improvements	349,296	320,461	28,835	(16,240)	304,221				
Arkansas River Water Main Crossing	500,000	5,625	494,375	-	5,625				
West McKinley Tank Piping Modifications	299,908	1,472	298,436	-	1,472				
Emergency Repairs- Wastewater	2,852	2,852	-	-	2,852				
ARPA- Pogue Airport Water Line	788,946	141,471	647,475	-	141,471				
ARPA-Utility & Project Construction Equip	899,981	899,981	-	-	899,981				
South 97 Lift Station Upgrade	199,806	-	199,806	-	-				
Northwoods Tank Rehab	378,934	348,009	30,925	46	348,055				
Avery Drive Force Main Bank Stabilization	100,000	-	100,000	-	-				
Lead Service Line Inventory	250,000	-	250,000	22,686	22,686				
OWRB ARPA-Pogue AP Sewer Line	1,804,752	-	1,804,752	46,003	46,003			30,000	
WWTP SBR Blowers	1,670,000	-	1,670,000	23,006	23,006				
OWRB ARPA-Transite Waterline Replace	-	-	-	-	-				
Transite Waterline Replacement	50,000	-	50,000	11,597	11,597			20,000	
Shell Creek Tank Rehab	350,000	-	350,000	33,749	33,749				
SRWCS Valve Replacement	200,000	-	200,000	-	-			100,000	
SRWCS 2MG Tank Construction	100,000	-	100,000	-	-			1,400,000	
Lincoln Sewer Line Reloc (Rankin & Moblely)								600,000	
Water M&O Dedicated Sampling Stations								200,000	
SS Manholes Rolling Oaks to Lost City								250,000	
SRWC ROW Clearing (Case Park to Walmart)								100,000	
Water Service Transfer								150,000	
Periodic Chlorine Conversion								100,000	
Turkey Creek Water Line								300,000	
Total Expenditures	\$ 85,334,250	\$ 67,845,481	\$ 17,488,769	\$ 2,163,793	\$ 70,009,274			5,435,000	

**CITY OF SAND SPRINGS
AIRPORT CONSTRUCTION FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 988,103	\$ 78,750	\$ 988,103	\$ -
Interest Earned	4,100	10,941	11,100	5,000
Other Revenues	21,000	21,000	21,000	-
Total Revenues	\$ 1,013,203	\$ 110,691	\$ 1,020,203	\$ 5,000
Expenditures:				
Airport Improvements	\$ 1,869,116	\$ 7,622	\$ 1,869,116	\$ 69,000
Total Expenditures	\$ 1,869,116	\$ 7,622	\$ 1,869,116	\$ 69,000
Excess (deficiency) of revenues over expenditures	\$ (855,913)	\$ 103,069	\$ (848,913)	\$ (64,000)
Other Financing Sources (Uses):				
Transfers In- MA Wtr Utility Fund	\$ 692,600	\$ 692,600	\$ 692,600	\$ 60,000
Total Other Fin Sources (Uses)	\$ 692,600	\$ 692,600	\$ 692,600	\$ 60,000
Net Change in Fund Balance	\$ (163,313)	\$ 795,669	\$ (156,313)	\$ (4,000)
Beginning Fund Balance	\$ 172,513	\$ 172,513	\$ 172,513	\$ 16,200
Ending Fund Balance	\$ 9,200	\$ 968,182	\$ 16,200	\$ 12,200
Assigned - Designated for Encumbrances	\$ -	\$ -	\$ -	\$ -
Assigned - Designated for Improvements	9,200	968,182	16,200	12,200
Total Ending Fund Balance	\$ 9,200	\$ 968,182	\$ 16,200	\$ 12,200

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2025 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Intergovernmental	\$ 7,259,732	\$ 6,271,629	\$ 988,103	\$ 78,750	\$ 6,350,379	\$ -
Interest Earned	43,972	39,872	4,100	10,941	50,813	5,000
Other Revenue	26,312	5,312	21,000	21,000	26,312	-
Transfers from Other Funds	1,912,000	1,219,400	692,600	692,600	1,912,000	60,000
Transfers to Other Funds	(104,000)	(104,000)	-	-	(104,000)	-
TOTAL	\$ 9,138,016	\$ 7,432,213	\$ 1,705,803	\$ 803,291	\$ 8,235,504	\$ 65,000
PROJECTS:						
Completed Projects/Inactive	\$ 6,787,487	\$ 6,787,487	\$ -	\$ -	\$ 6,787,487	
Terminal Bldg Remodel (50/50)	88,691	48,691	40,000	-	48,691	
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	
Airport Policy Document Updates	45,000	21,087	23,913	-	21,087	
AWOS/Beacon	30,000	-	30,000	-	-	10,000
Airport Stormwater Drainage Repairs	41,500	-	41,500	-	-	
FAA/OAC-Lighting/Taxiway	1,078,103	-	1,078,103	-	-	
AP Maint Hangar Parking	21,000	-	21,000	7,622	7,622	9,000
Jet A Fuel System	632,600	-	632,600	-	-	
Reconstruct Taxi Lane						40,000
95K gal Fire Supp Tank Clean/Inspect						10,000
TOTAL	\$ 9,024,291	\$ 7,155,175	\$ 1,869,116	\$ 7,622	\$ 7,162,797	\$ 69,000

**CITY OF SAND SPRINGS
TAX INCREMENTAL DISTRICT FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED	% CHG
Revenues:					
Interest Earned	\$ -	\$ -	\$ -	\$ -	NA
Incremental Tax	630,246	750,000	750,000	750,000	
Program Income	-	-	-	-	0.0%
Total Revenues	\$ 630,246	\$ 750,000	\$ 750,000	\$ 750,000	0.0%
Expenditures:					
Other Svcs & Fees	\$ 616,157	\$ 750,000	\$ 750,000	\$ 750,000	0.0%
Total Expenditures	\$ 616,157	\$ 750,000	\$ 750,000	\$ 750,000	0.0%
Excess (deficiency) of revenues over expenditures	\$ 14,089	\$ -	\$ -	\$ -	NA
Other Financing Sources (Uses):					
Transfers In- Gen Fund Incremental Tax	\$ 22,332	\$ -	\$ -	\$ -	NA
Total Other Fin Sources (Uses)	\$ 22,332	\$ -	\$ -	\$ -	NA
Net Change in Fund Balance	\$ 36,421	\$ -	\$ -	\$ -	NA
Beginning Fund Balance	\$ 852	\$ 37,273	\$ 37,273	\$ 37,273	0.0%
Ending Fund Balance	\$ 37,273	\$ 37,273	\$ 37,273	\$ 37,273	0.0%
Assigned	37,273	37,273	37,273	37,273	0.0%
Total Ending Fund Balance	\$ 37,273	\$ 37,273	\$ 37,273	\$ 37,273	0.0%

**CITY OF SAND SPRINGS
GENERAL SHORT-TERM CAPITAL FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED	% CHG
Revenues:					
Taxes	\$ 173,666	\$ 224,400	\$ 224,400	\$ 305,184	36.0%
Charges for Services	28,157	20,526	20,526	20,526	0.0%
Miscellaneous Revenue	1,092	-	12,408	-	NA
Interest	38,654	16,500	51,500	20,000	21.2%
Total Revenues	\$ 241,569	\$ 261,426	\$ 308,834	\$ 345,710	32.2%
Expenditures:					
City Manager	\$ -	\$ -	\$ -		NA
Finance	-	-	-		NA
Information Services	-	\$ 202,000	202,000		-100.0%
Human Resources	-	-	-		NA
Fleet Maintenance	-	-	-		NA
Parks & Recreation	171,600	44,772	44,772	46,000	2.7%
Senior Citizens	-	-	-		NA
Neighborhood Services	28,621	37,379	37,379	50,000	33.8%
Police	-	-	-		NA
Animal Control	-	3,933	3,933		-100.0%
Communications	-	-	-	-	NA
E-911 Wireless Monies	3,659	6,341	6,341	5,000	-21.1%
Emergency Management	-	-	-		NA
E-911 Monies	-	-	-		NA
Fire	-	-	-		NA
E-911 Monies	-	-	-		NA
Facilities Management	-	-	-	80,000	NA
Street	59,189	461,768	461,768	140,000	-69.7%
Economic Development	-	-	-	-	NA
Public Works	-	73,508	73,508	-	-100.0%
Total Expenditures	\$ 263,069	\$ 829,701	\$ 829,701	\$ 321,000	-61.3%
Excess (deficiency) of revenues over expenditures	\$ (21,500)	\$ (568,275)	\$ (520,867)	\$ 24,710	-104.3%
Other Financing Sources (Uses):					
Transfers In	\$ 383,400	\$ 526,000	\$ 526,000	\$ 316,000	-39.9%
Transfers Out	(120,000)	(120,000)	(120,000)	(120,000)	0.0%
Total Other Fin Sources (Uses)	\$ 263,400	\$ 406,000	\$ 406,000	\$ 196,000	-51.7%
Net Change in Fund Balance	\$ 241,900	\$ (162,275)	\$ (114,867)	\$ 220,710	-236.0%
Assigned:					
Restricted/Reserved	\$ 685,705	\$ 742,034	\$ 742,034	\$ 850,834	14.7%
Assigned	191,306	376,877	376,877	153,210	-59.3%
Unassigned	-	-	-	-	NA
Beginning Fund Balance	\$ 877,011	\$ 1,118,911	\$ 1,118,911	\$ 1,004,044	-10.3%
Ending Fund Balance	\$ 1,118,911	\$ 956,636	\$ 1,004,044	\$ 1,224,754	28.0%
Assigned:					
Restricted/Reserved	\$ 742,034	\$ 844,493	\$ 850,834	\$ 1,031,018	22.1%
Assigned	376,877	112,143	153,210	193,736	72.8%
Unassigned	-	-	-	-	NA
Total Ending Fund Balance	\$ 1,118,911	\$ 956,636	\$ 1,004,044	\$ 1,224,754	28.0%
Operating Transfers In:					
M A Wtr Utility Fund	\$ 93,500	\$ 93,500	\$ 93,500	\$ -	-100.0%
General Fund- E911	4,400	4,400	4,400	-	-100.0%
General Fund	285,500	285,500	285,500	316,000	10.7%
Econ Development CIP	-	-	-		
Total Oper Transfers In	\$ 383,400	\$ 383,400	\$ 383,400	\$ 316,000	-17.6%
Operating Transfers Out:					
General Fund- E911 Wireless	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	0.0%
Capital Improvement Fund	-	-	-	-	
Total Oper Transfers Out	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	0.0%

**CITY OF SAND SPRINGS
GENERAL SHORT-TERM CAPITAL FUND
DETAILED REQUEST
FY2025 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>
Facilities Management	Truck w/Svc Body	80,000	80,000		80,000	
Neighborhood Services	1/2Ton 4x4 Ext Cab Truck	50,000	50,000		50,000	-
Communications	Computer Equipment	5,000	5,000		5,000	
Street	Snow Plow	20,000	140,000		140,000	
	Sander	25,000				
	1Ton DRW 4x4 Crew Cab Svc Body Truck	95,000				
Parks & Recreation	1/2Ton Crew Cab 4x4 Truck	46,000	46,000		46,000	
Total General Fund Capital Outlay		321,000	\$ 321,000		\$ 321,000	\$ -

**CITY OF SAND SPRINGS
VISION 2025 FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ -	\$ 1,164	\$ 1,200	\$ -
Contributions & Donations	-	-	-	-
Total Revenues	\$ -	\$ 1,164	\$ 1,200	\$ -
Expenditures:				
Parks & Recreation	\$ 36,423	\$ 11,080	\$ 36,423	\$ 1,200
Total Expenditures	\$ 36,423	\$ 11,080	\$ 36,423	\$ 1,200
Excess (deficiency) of revenues over expenditures	\$ (36,423)	\$ (9,916)	\$ (35,223)	\$ (1,200)
Other Financing Sources (Uses):				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Contributed Capital	-	-	-	-
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (36,423)	\$ (9,916)	\$ (35,223)	\$ (1,200)
Restricted Culture & Recreation	\$ -	\$ -	\$ -	\$ -
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	36,423	36,423	36,423	1,200
Beginning Fund Balance	\$ 36,423	\$ 36,423	\$ 36,423	\$ 1,200
Ending Fund Balance	\$ -	\$ 26,507	\$ 1,200	\$ -
Restricted Culture & Recreation	\$ -	\$ -	\$ -	\$ -
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	-	26,507	1,200	-
Total Ending Fund Balance	\$ -	\$ 26,507	\$ 1,200	\$ -

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2025 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers from Other Funds	-	-	-	-	-	-
Interest Earned	8,276	8,276	-	1,164	9,440	-
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	\$ 6,406,196	\$ 6,406,196	\$ -	\$ 1,164	\$ 6,407,360	\$ -
PROJECTS:						
Parks & Recreation						
Economic Development	\$ 643,378	\$ 606,955	\$ 36,423	\$ 11,080	\$ 618,035	\$ 1,200
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	\$ 6,369,773	\$ 36,423	\$ 11,080	\$ 6,380,853	\$ 1,200

**CITY OF SAND SPRINGS
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Sales Tax-.45 Penny	1,852,629	1,257,020	1,915,029	1,953,330
Other Revenues			-	
Interest Earned	30,000	44,439	50,000	30,000
Total Revenues	\$ 1,882,629	\$ 1,301,459	\$ 1,965,029	\$ 1,983,330
Expenditures:				
Public Safety	1,417,845	301,965	1,417,845	314,596
Total Expenditures	\$ 1,417,845	\$ 301,965	\$ 1,417,845	\$ 314,596
Excess (deficiency) of revenues over expenditures	\$ 464,784	\$ 999,494	\$ 547,184	\$ 1,668,734
Other Financing Sources (Uses):				
Transfers In	\$ -	\$ -	\$ -	\$ -
Debt Service- Principal Payments	(671,338)	(161,338)	(671,338)	(694,564)
Debt Service- Interest & Fees	(472,449)	(246,874)	(472,449)	(458,003)
Transfers Out	(100,000)	(66,696)	(100,000)	(125,000)
Total Other Fin Sources (Uses)	\$ (1,243,787)	\$ (474,908)	\$ (1,243,787)	\$ (1,277,567)
Net Change in Fund Balance	\$ (779,003)	\$ 524,586	\$ (696,603)	\$ 391,167
Restricted/Reserved	\$ 1,208,049	\$ 1,208,049	\$ 1,208,049	\$ 511,446
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	-	-	-	-
Beginning Fund Balance	\$ 1,208,049	\$ 1,208,049	\$ 1,208,049	\$ 511,446
Ending Fund Balance	\$ 429,046	\$ 1,732,635	\$ 511,446	\$ 902,613
Restricted/Reserved	\$ 429,046	\$ 429,046	\$ 511,446	\$ 902,613
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	-	-	-	-
Total Ending Fund Balance	\$ 429,046	\$ 1,732,635	\$ 511,446	\$ 902,613

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2025 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Revenue Bond Proceeds	\$ 16,033,038	\$ 16,033,038	\$ -	\$ -	\$ 16,033,038	\$ -
Sales Tax-.45 Penny	5,482,018	3,629,389	1,852,629	1,257,020	4,886,409	1,953,330
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	624,265	594,265	30,000	44,439	638,704	30,000
Other Revenues	60,090	60,090	-	4,333	64,423	-
Debt Svc- Principal Payments	(4,556,139)	(3,884,801)	(671,338)	(161,338)	(4,046,139)	(694,564)
Debt Svc- Interest & Admin Fees	(3,302,740)	(2,830,291)	(472,449)	(246,874)	(3,077,165)	(458,003)
Transfers to Other Funds	(530,420)	(430,420)	(100,000)	(66,696)	(497,116)	(125,000)
TOTAL	\$ 21,578,138	\$ 20,939,296	\$ 638,842	\$ 830,884	\$ 21,770,180	\$ 705,763
PROJECTS:						
Completed Projects/Inactive	\$ 846,577	\$ 846,577	\$ -	\$ -	\$ 846,577	\$ -
Public Safety Complex	13,385,821	13,380,998	4,823	2,324	13,383,322	-
Public Safety Schools	249,999	248,101	1,898	-	248,101	-
Public Safety Fire Station 2	1,668,285	1,664,146	4,139	-	1,664,146	-
Public Safety Software	15,000	15,000	-	-	15,000	-
Public Safety Police Units	1,094,214	779,057	315,157	160,489	939,546	184,596
Public Safety Fire Pumper Trk	749,999	748,606	1,393	-	748,606	-
Public Safety Center Bldg Maintenanr	80,000	-	80,000	-	-	-
Public Safety Workout Facility	1,817,315	1,022,901	794,414	-	1,022,901	-
Fire Vehicle Replacements	256,263	133,742	122,521	69,269	203,011	130,000
Fire Pumper Truck 2022	823,145	823,145	-	-	823,145	-
Fire Rescue Equipment	30,000	-	30,000	23,043	23,043	-
Police-Flock Cameras & Technology	33,500	-	33,500	18,000	18,000	-
Fire-Gear Replacement	30,000	-	30,000	28,840	28,840	-
Police-Radio Replacements	-	-	-	-	-	24,700
Police-Taser Replacements	-	-	-	-	-	10,283
Police-In Car Computer Replc	-	-	-	-	-	14,326
Fire-Search & Rescue Bldg	-	-	-	-	-	15,000
TOTAL	\$ 20,140,041	\$ 18,815,696	\$ 1,324,345	\$ 232,082	\$ 19,047,778	\$ 314,596

**CITY OF SAND SPRINGS
ECONOMIC DEVELOPMENT CAPITAL IMPROVEMENT FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	3,150	3,150	-
Interest Earned	7,000	22,849	20,000	10,000
Sales Tax-.10 Penny	411,695	279,338	425,562	434,073
Total Revenues	\$ 418,695	\$ 305,337	\$ 448,712	\$ 444,073
Expenditures:				
Economic Development	\$ 965,749	\$ 79,057	\$ 965,699	\$ 75,656
Total Expenditures	\$ 965,749	\$ 79,057	\$ 965,699	\$ 75,656
Excess (deficiency) of revenues over expenditures	\$ (547,054)	\$ 226,280	\$ (516,987)	\$ 368,417
Other Financing Sources (Uses):				
Transfers In	\$ -	\$ -	\$ -	\$ -
Other Revenues	-	-	-	-
Other Financing Uses	-	-	-	-
Transfers Out	-	-	-	-
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (547,054)	\$ 226,280	\$ (516,987)	\$ 368,417
Beginning Fund Balance	\$ 603,076	\$ 603,076	\$ 603,076	\$ 86,089
Ending Fund Balance	\$ 56,022	\$ 829,356	\$ 86,089	\$ 454,506
Restricted Economic Development	\$ 56,022	\$ 829,356	\$ 86,089	\$ 454,506
Restricted Finance	-	-	-	-
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	-	-	-	-
Total Ending Fund Balance	\$ 56,022	\$ 829,356	\$ 86,089	\$ 454,506

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2025 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Revenue Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	40,425	40,425	-	3,150	43,575	-
Sales Tax-.10 Penny	1,218,812	807,117	411,695	279,338	1,086,455	-
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	52,005	45,005	7,000	22,849	67,854	-
Debt Svc- Interest & Admin Fees	-	-	-	-	-	-
Transfers to Other Funds	(1,384,636)	(1,384,636)	-	-	(1,384,636)	-
TOTAL	\$ 3,211,916	\$ 2,793,221	\$ 418,695	\$ 305,337	\$ 3,098,558	\$ -
PROJECTS:						
Completed Projects/Inactive	\$ 79,427	\$ 79,427	\$ -	\$ -	\$ 79,427	\$ -
Economic Development	60,000	42,340	17,660	-	42,340	-
City Landscaping	84,397	15,020	69,377	-	15,020	60,000
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	128,732	90,707	38,025	7,285	97,992	15,656
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	-	-	-
NW Development AP Hangars	147,539	6,852	140,687	71,772	78,624	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
TOTAL	\$ 3,153,433	\$ 2,187,684	\$ 965,749	\$ 79,057	\$ 2,266,741	\$ 75,656

**CITY OF SAND SPRINGS
PARK AND RECREATION FUND
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED	% CHG
Revenues:					
Fees:	\$ 19,000	\$ 11,000	\$ 12,500	\$ 11,000	0.0%
Interest Earned	3,858	3,120	4,620	4,000	28.2%
Total Revenues	\$ 22,858	\$ 14,120	\$ 17,120	\$ 15,000	6.2%
Expenditures:					
Public Improvements	\$ -	\$ 20,451	\$ 20,451	\$ -	-100.0%
Land Purchase	-	-	-	-	NA
Total Expenditures	\$ -	\$ 20,451	\$ 20,451	\$ -	-100.0%
Excess (deficiency) of revenues over expenditures	\$ 22,858	\$ (6,331)	\$ (3,331)	\$ 15,000	-336.9%
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	\$ 22,858	\$ (6,331)	\$ (3,331)	\$ 15,000	
Assigned	\$ 107,474	\$ 130,332	\$ 130,332	\$ 127,001	-2.6%
Unassigned	-	-	-	-	NA
Beginning Fund Balance	\$ 107,474	\$ 130,332	\$ 130,332	\$ 127,001	-2.6%
Assigned	\$ 130,332	\$ 124,001	\$ 127,001	\$ 142,001	14.5%
Unassigned	-	-	-	-	NA
Ending Fund Balance	\$ 130,332	\$ 124,001	\$ 127,001	\$ 142,001	14.5%

**CITY OF SAND SPRINGS
CDBG - EDIF FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 01/31/2018	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Intergovernmental	\$ 123,965	\$ 30,097	\$ 123,965	\$ -
Interest Earned	-	-	-	-
Total Revenues	\$ 123,965	\$ 30,097	\$ 123,965	\$ -
Expenditures:				
Infrastructure Improvements	\$ 384,935	\$ 31,959	\$ 384,935	\$ -
Total Expenditures	\$ 384,935	\$ 31,959	\$ 384,935	\$ -
Excess (deficiency) of revenues over expenditures	\$ (260,970)	\$ (1,862)	\$ (260,970)	\$ -
Other Financing Sources (Uses):				
Transfers In- Cap Impr Fund	\$ 215,433	\$ 215,433	\$ 215,433	\$ -
Total Other Fin Sources (Uses)	\$ 215,433	\$ 215,433	\$ 215,433	\$ -
Net Change in Fund Balance	\$ (45,537)	\$ 213,571	\$ (45,537)	\$ -
Beginning Fund Balance	\$ 119,867	\$ 119,867	\$ 119,867	\$ 74,330
Ending Fund Balance	\$ 74,330	\$ 333,438	\$ 74,330	\$ 74,330
Restricted for Improvements	\$ 74,330	\$ 333,438	\$ 74,330	\$ 74,330
Unassigned	-	-	-	-
Total Ending Fund Balance	\$ 74,330	\$ 333,438	\$ 74,330	\$ 74,330

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2025 BUDGET REQUESTED
				YEAR-TO-DATE	LIFE TO DATE	
REVENUE SOURCES/USES:						
Intergovernmental	\$ 17,160,563	\$ 17,036,598	\$ 123,965	\$ 30,097	\$ 17,066,695	\$ -
Transfers from Other Funds	1,287,233	1,071,800	215,433	215,433	1,287,233	-
Other	9,951	9,951	-	-	9,951	-
Interest Earned	5,216	5,216	-	-	5,216	-
TOTAL	\$ 18,462,963	\$ 18,123,565	\$ 339,398	\$ 245,530	\$ 18,369,095	\$ -
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	71,835	75,634	31,692	103,527	-
Set Aside 2023	309,301	-	309,301	267	267	-
TOTAL	\$ 3,442,233	\$ 3,057,298	\$ 384,935	\$ 31,959	\$ 3,089,257	\$ -

**CITY OF SAND SPRINGS
GO BOND 2018- ECONOMIC DEVELOPMENT
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Land Sale Proceeds	-	-	-	-
Interest Earned	100,000	156,474	150,000	100,000
Total Revenues	\$ 100,000	\$ 156,474	\$ 150,000	\$ 100,000
Expenditures:				
Economic Development	\$ 3,645,229	\$ 159,163	\$ 3,645,229	\$ 1,050,000
Total Expenditures	\$ 3,645,229	\$ 159,163	\$ 3,645,229	\$ 1,050,000
Excess (deficiency) of revenues over expenditures	\$ (3,545,229)	\$ (2,689)	\$ (3,495,229)	\$ (950,000)
Other Financing Sources (Uses):				
Transfers In	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	-	-	-
Transfers Out	-	-	-	-
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (3,545,229)	\$ (2,689)	\$ (3,495,229)	\$ (950,000)
Beginning Fund Balance	\$ 4,809,075	\$ 4,809,075	\$ 4,809,075	\$ 1,313,846
Ending Fund Balance	\$ 1,263,846	\$ 4,806,386	\$ 1,313,846	\$ 363,846
Restricted Economic Development	\$ 1,263,846	\$ 4,806,386	\$ 1,313,846	\$ 363,846
Restricted Finance	-	-	-	-
Assigned to Encumbrances	-	-	-	-
Unassigned, designated for Improvements	-	-	-	-
Unassigned, undesignated	-	-	-	-
Total Ending Fund Balance	\$ 1,263,846	\$ 4,806,386	\$ 1,313,846	\$ 363,846

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2025 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Revenue Bond Proceeds	\$ 6,180,000	\$ 6,180,000	\$ -	\$ -	\$ 6,180,000	\$ -
Land Sale Proceeds	2,410,053	2,410,053	-	-	2,410,053	-
Sales Tax Transfers In	-	-	-	-	-	-
Transfers from Other Funds	5,812,507	5,812,507	-	-	5,812,507	-
Interest Earned	272,024	172,024	100,000	156,474	328,498	100,000
Debt Svc- Interest & Admin Fees	-	-	-	-	-	-
Transfers to Other Funds	(573,034)	(573,034)	-	-	(573,034)	-
TOTAL	\$ 14,101,550	\$ 14,001,550	\$ 100,000	\$ 156,474	\$ 14,158,024	\$ 100,000
PROJECTS:						
Completed Projects/Inactive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Dev Incentives	6,180,000	6,180,000	-	-	6,180,000	-
Sheffield Crossing Design	721,189	335,216	385,973	146,537	481,753	-
Sheffield Crossing Blvd Roadway	615,999	476,526	139,473	-	476,526	800,000
Sheffield Crossing Water & Wastew	842,000	124,467	717,533	-	124,467	250,000
Sheffield Crossing Storm Water (est	3,233,317	839,881	2,393,436	12,626	852,507	-
Property Purchase	1,245,200	1,236,386	8,814	-	1,236,386	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
TOTAL	\$ 12,837,705	\$ 9,192,476	\$ 3,645,229	\$ 159,163	\$ 9,351,639	\$ 1,050,000

**CITY OF SAND SPRINGS
GO BOND 2018- CITY PROJECTS
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Interest Earned	10,200	79,793	80,200	10,200
Other Revenues	-	-	-	-
Total Revenues	\$ 10,200	\$ 79,793	\$ 80,200	\$ 10,200
Expenditures:				
Streets	\$ 2,429,481	\$ 1,971,329	\$ 2,428,825	\$ -
Police	10,210	-	10,210	-
Fire	6,713	-	6,713	-
Parks & Recreation	204,538	-	204,538	-
Public Works	-	-	-	-
Information Services	421	-	421	-
Total Expenditures	\$ 2,651,363	\$ 1,971,329	\$ 2,650,707	\$ -
Excess (deficiency) of revenues over expenditures	\$ (2,641,163)	\$ (1,891,536)	\$ (2,570,507)	\$ 10,200
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	\$ (2,641,163)	\$ (1,891,536)	\$ (2,570,507)	\$ 10,200
Restricted/Reserved	\$ 3,244,061	\$ 3,244,061	\$ 3,244,061	\$ 673,554
Assigned to Encumbrances	-	-	-	-
Unassigned, undesignated	-	-	-	-
Beginning Fund Balance	\$ 3,244,061	\$ 3,244,061	\$ 3,244,061	\$ 673,554
Ending Fund Balance	\$ 602,898	\$ 1,352,525	\$ 673,554	\$ 683,754
Restricted/Reserved	\$ 602,898	\$ 1,352,525	\$ 673,554	\$ 683,754
Assigned to Encumbrances	-	-	-	-
Unassigned, undesignated	-	-	-	-
Total Ending Fund Balance	\$ 602,898	\$ 1,352,525	\$ 673,554	\$ 683,754

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2025 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	-	79,793	711,050	-
Interest Earned	260,307	250,107	10,200	79,793	329,900	10,200
Debt Svc- Interest & Admin Fees	-	-	-	-	-	-
Transfers to Other Funds	(2,990,750)	(2,990,750)	-	-	(2,990,750)	-
TOTAL	\$ 15,378,683	\$ 15,368,483	\$ 10,200	\$ 79,793	\$ 15,448,276	\$ 10,200
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 Pa	2,253,441	477,181	1,776,260	1,346,101	1,823,282	-
Proposition 2						
Public Safety Computer Equipm	1,147,806	1,137,596	10,210	-	1,137,596	-
Fire Ladder Truck	1,136,563	1,129,850	6,713	-	1,129,850	-
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	1,205,644	552,423	653,221	625,228	1,177,651	-
TOTAL	\$ 14,328,877	\$ 11,677,514	\$ 2,651,363	\$ 1,971,329	\$ 13,648,843	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
DEVELOPMENT CAPITAL IMPROVEMENT FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 120,000	\$ 142,544	\$ 206,000	\$ 120,000
Land Sales	-	-	-	-
Other	-	-	2,700,014	-
Total Revenues	\$ 120,000	\$ 142,544	\$ 2,906,014	\$ 120,000
Expenses:				
65 Acre Development	\$ 9,990,527	\$ 115,438	\$ 9,990,527	\$ 1,500,000
Sheffield Crossing Development	518,097	415,955	518,097	-
Other Developments	2,869,210	146,668	2,869,210	200,000
Total Expenses	\$ 13,377,834	\$ 678,061	\$ 13,377,834	\$ 1,700,000
Net Income(Loss) Before Transfers	\$ (13,257,834)	\$ (535,517)	\$ (10,471,820)	\$ (1,580,000)
Other Financing Sources (Uses):				
Transfers In- Multiple Funds	\$ 8,119,140	\$ -	\$ 8,119,140	\$ 1,000,000
Total Other Fin Sources (Uses)	\$ 8,119,140	\$ -	\$ 8,119,140	\$ 1,000,000
Change in Net Assets	\$ (5,138,694)	\$ (535,517)	\$ (2,352,680)	\$ (580,000)
Beginning Net Assets	\$ 4,181,254	\$ 4,181,254	\$ 4,181,254	\$ 1,828,574
Ending Net Assets	\$ (957,440)	\$ 3,645,737	\$ 1,828,574	\$ 1,248,574
Assigned - Designated for Improvements	\$ (957,440)	\$ 3,645,737	\$ 1,828,574	\$ 1,248,574
Total Ending Net Assets	\$ (957,440)	\$ 3,645,737	\$ 1,828,574	\$ 1,248,574

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2025 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 282,083	\$ 162,083	\$ 120,000	\$ 142,544	\$ 304,627	\$ 120,000
Land Sales	-	-	-	-	-	-
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	2,700,015	2,700,015	-	-	2,700,015	-
Transfers In: MA Water	10,364,482	2,714,888	7,649,594	-	2,714,888	-
Transfers In: MA Wastewater	350,000	350,000	-	-	350,000	-
Transfers In: Cap Impr Fund	500,000	500,000	-	-	500,000	-
Transfers In: Cap Impr W/WW	2,100,000	2,100,000	-	-	2,100,000	-
Transfers In: Econ Dev CIP	387,978	387,978	-	-	387,978	-
Transfers In: General Fund	1,000,000	1,000,000	-	-	1,000,000	-
Transfers In: Street Impr Fund	1,000,000	1,000,000	-	-	1,000,000	1,000,000
Transfers In: Stormwtr CIP	1,200,000	1,200,000	-	-	1,200,000	-
Transfers In: GO Bond 18 ED	939,092	469,546	469,546	-	469,546	-
TOTAL	\$ 20,823,650	\$ 12,584,510	\$ 8,239,140	\$ 142,544	\$ 12,727,054	\$ 1,120,000
PROJECTS:						
Land Purchases	\$ 549,999	\$ 529,077	\$ 20,922	\$ -	\$ 529,077	\$ -
9ac Water & WW Utilities	559,936	506,454	53,482	6,275	512,729.00	-
65ac Water & WW Utilities	5,098,491	149,538	4,948,953	-	149,538.00	-
9ac Stormwater	795,639	331,024	464,615	409,680	740,704.00	-
S River West Property	1,858,399	1,775,068	83,331	5,000	1,780,068.00	-
Tax Sale Property Purchase	100,000	14,136	85,864	-	14,136.00	-
65ac Roadway Improvements	1,000,000	-	1,000,000	-	-	1,500,000
65ac Stormwater Improvements	3,578,214	108,286	3,469,928	-	108,286.00	-
65ac Property Design	1,075,197	524,473	550,724	115,438	639,911.00	-
Berryhill School Sewer Dev	2,700,015	-	2,700,015	141,668	141,668.00	200,000
-	-	-	-	-	-	-
TOTAL	\$ 17,315,890	\$ 3,938,056	\$ 13,377,834	\$ 678,061	\$ 4,616,117	\$ 1,700,000

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
GENERAL OBLIGATION BOND 2022 CITY PROJECTS FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 50,000	\$ 186,640	\$ 250,000	\$ 75,000
Land Sales	-	-	-	-
Other	-	-	-	-
Total Revenues	\$ 50,000	\$ 186,640	\$ 250,000	\$ 75,000
Expenses:				
Emergency Management	\$ 196,834	\$ 185,855	\$ 196,834	\$ -
Animal Control	2,902,940	142,929	2,902,940	-
Street	-	-	-	-
Parks & Recreation	2,373,032	243,157	2,373,032	-
Museum	199,434	-	199,434	-
Golf Course Maintenance	184,806	-	184,806	-
Total Expenses	\$ 5,857,046	\$ 571,941	\$ 5,857,046	\$ -
Net Income(Loss) Before Transfers	\$ (5,807,046)	\$ (385,301)	\$ (5,607,046)	\$ 75,000
Other Financing Sources (Uses):				
Transfers In- Multiple Funds	\$ -	\$ -	\$ -	\$ -
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Change in Net Assets	\$ (5,807,046)	\$ (385,301)	\$ (5,607,046)	\$ 75,000
Beginning Net Assets	\$ 6,022,796	\$ 6,022,796	\$ 6,022,796	\$ 415,750
Ending Net Assets	\$ 215,750	\$ 5,637,495	\$ 415,750	\$ 490,750
Assigned - Designated for Improvements	\$ 215,750	\$ 5,637,495	\$ 415,750	\$ 490,750
Total Ending Net Assets	\$ 215,750	\$ 5,637,495	\$ 415,750	\$ 490,750

	BUDGET	ACTUAL	BUDGET	ACTUAL		FY2025 BUDGET REQUESTED
	L-T-D	PRIOR YEARS	CURR YEAR	CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Interest Earned	\$ 215,749	\$ 165,749	\$ 50,000	\$ 186,640	\$ 352,389	\$ 75,000
Land Sales	-	-	-	-	-	-
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	6,750,000	6,750,000	-	-	6,750,000	-
Transfers from Other Funds	-	-	-	-	-	-
TOTAL	\$ 6,965,749	\$ 6,915,749	\$ 50,000	\$ 186,640	\$ 7,102,389	\$ 75,000
PROJECTS:						
Proposition 1:						
Street Overlays/Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposition 2:						
Citywide Storm Sirens	823,329	626,495	196,834	185,855	812,350.00	-
Animal Welfare Facility	3,035,287	132,347	2,902,940	142,929	275,276.00	-
Proposition 3:						
Golf Course Parking Lot	190,000	5,194	184,806	-	5,194.00	-
Museum Bldg Improvement	204,999	5,565	199,434	-	5,565.00	-
Page Park Splash Pad	620,000	17,067	602,933	-	17,067.00	-
Neighborhood Trail Improv	334,999	9,275	325,724	-	9,275.00	-
Sports Field Improvement	1,035,000	28,382	1,006,618	243,157	271,539.00	-
Portable Restrooms	245,000	6,678	238,322	-	6,678.00	-
Park Maint Bldg Expansion	205,000	5,565	199,435	-	5,565.00	-
TOTAL	\$ 6,693,614	\$ 836,568	\$ 5,857,046	\$ 571,941	\$ 1,408,509	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
GENERAL OBLIGATION 2022 COMMUNITY DEVELOPMENT FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 5,000	\$ 33,913	\$ 35,000	\$ 20,000
Land Sales	-	-	-	-
Other	-	-	-	-
Total Revenues	\$ 5,000	\$ 33,913	\$ 35,000	\$ 20,000
Expenses:				
Parks & Recreation	\$ 1,091,315	\$ 255,489	\$ 1,091,315	\$ -
Total Expenses	\$ 1,091,315	\$ 255,489	\$ 1,091,315	\$ -
Net Income(Loss) Before Transfers	\$ (1,086,315)	\$ (221,576)	\$ (1,056,315)	\$ 20,000
Other Financing Sources (Uses):				
Transfers In- Multiple Funds	\$ -	\$ -	\$ -	\$ -
Total Other Fin Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Change in Net Assets	\$ (1,086,315)	\$ (221,576)	\$ (1,056,315)	\$ 20,000
Beginning Net Assets	\$ 1,120,427	\$ 1,120,427	\$ 1,120,427	\$ 64,112
Ending Net Assets	\$ 34,112	\$ 898,851	\$ 64,112	\$ 84,112
Assigned - Designated for Improvements	\$ 34,112	\$ 898,851	\$ 64,112	\$ 84,112
Total Ending Net Assets	\$ 34,112	\$ 898,851	\$ 64,112	\$ 84,112

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL		FY2025 BUDGET REQUESTED
				CURR YEAR	LIFE TO DATE	
REVENUE SOURCES/USES:						
Interest Earned	\$ 34,111	\$ 29,111	\$ 5,000	\$ 33,913	\$ 63,024	\$ 20,000
Land Sales	-	-	-	-	-	-
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	1,135,000	1,135,000	-	-	1,135,000	-
Transfers from Other Funds	-	-	-	-	-	-
TOTAL	\$ 1,169,111	\$ 1,164,111	\$ 5,000	\$ 33,913	\$ 1,198,024	\$ 20,000
PROJECTS:						
Proposition 4:						
Case Park Parking Lot	\$ 1,134,999	\$ 43,684	\$ 1,091,315	\$ 255,489	\$ 299,173	\$ -
TOTAL	\$ 1,134,999	\$ 43,684	\$ 1,091,315	\$ 255,489	\$ 299,173	\$ -

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY
WATER METER REPLACEMENT FUND
FY2025 APPROVED BUDGET**

	FY2024 BUDGET (as amended)	FY2024 ACTUAL 02/29/2024	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED
Revenues:				
Interest Earned	\$ 20,000	\$ 46,173	\$ 50,000	\$ 50,000
Other	-	-	-	-
Total Revenues	\$ 20,000	\$ 46,173	\$ 50,000	\$ 50,000
Expenses:				
Water	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -	\$ -
Net Income(Loss) Before Transfers	\$ 20,000	\$ 46,173	\$ 50,000	\$ 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	\$ 220,000	\$ 179,509	\$ 250,000	\$ 250,000
Beginning Net Assets	\$ 1,811,133	\$ 1,811,133	\$ 1,811,133	\$ 2,061,133
Ending Net Assets	\$ 2,031,133	\$ 1,990,642	\$ 2,061,133	\$ 2,311,133
Assigned - Designated for Improvements	\$ 2,031,133	\$ 1,990,642	\$ 2,061,133	\$ 2,311,133
Total Ending Net Assets	\$ 2,031,133	\$ 1,990,642	\$ 2,061,133	\$ 2,311,133

	BUDGET L-T-D	ACTUAL PRIOR YEARS	BUDGET CURR YEAR	ACTUAL CURR YEAR	ACTUAL LIFE TO DATE	FY2025 BUDGET REQUESTED
REVENUE SOURCES/USES:						
Interest Earned	\$ 136,212	\$ 116,212	\$ 20,000	\$ 46,173	\$ 162,385	\$ 50,000
Contributed Cap Revenue	-	-	-	-	-	-
Other Revenues	50,065	50,065	-	-	50,065	-
Transfers from Other Funds	2,400,000	2,200,000	200,000	133,336	2,333,336	200,000
TOTAL	\$ 2,586,277	\$ 2,366,277	\$ 220,000	\$ 179,509	\$ 2,545,786	\$ 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
FY2025 APPROVED BUDGET**

	FY23 ACTUAL 06/30/2023	FY2024 BUDGET (as amended)	FY2024 PROJECTED 06/30/2024	FY2025 BUDGET REQUESTED	% CHG
Revenues:					
Interest Earned	\$ 23,604	\$ -	\$ 40,000	\$ -	NA
Other Revenue	49,670	123,292	167,133		
Total Revenues	\$ 73,274	\$ 123,292	\$ 207,133	\$ -	-100.0%
Expenditures:					
Water Maint & Opers	\$ 250,424	\$ 169,649	\$ 169,649	\$ 183,500	8.2%
Water Treatment	-	2,859	2,859	-	-100.0%
Public Works	101,007	-	-	-	NA
Utility Projects & Construction	-	213,292	213,292	335,000	
Skiatook RWS	50,580	-	-	-	
Engineering	-	10,000	10,000	-	-100.0%
Customer Service	-	-	-	50,000	NA
Safety & Training	-	-	-	-	NA
Wastewater Maint & Opers	152,170	419,160	419,160	118,000	-71.8%
Wastewater Treatment	-	7,269	7,269	-	-100.0%
Environmental Compliance	-	-	-	-	NA
Solid Waste Residential	276,512	733,988	733,988	821,000	11.9%
Solid Waste Commercial	-	17,685	17,685	-	-100.0%
Stormwater	-	-	-	-	NA
Airport	-	-	-	-	NA
Golf Course	88,306	305,834	305,834	-	-100.0%
Total Expenditures	\$ 918,999	\$ 1,879,736	\$ 1,879,736	\$ 1,507,500	-19.8%
Excess (deficiency) of revenues over expenditures	\$ (845,725)	\$ (1,756,444)	\$ (1,672,603)	\$ (1,507,500)	-14.2%
Other Financing Sources (Uses):					
Transfers In	\$ 850,581	\$ 1,150,000	\$ 1,150,000	\$ 1,507,500	31.1%
Transfers Out	-	-	-	-	NA
Total Other Fin Sources (Uses)	\$ 850,581	\$ 1,150,000	\$ 1,150,000	\$ 1,507,500	31.1%
Net Change in Fund Balance	\$ 4,856	\$ (606,444)	\$ (522,603)	\$ -	-100.0%
Assigned:					
Restricted/Reserved	-	-	-	-	NA
Encumbrances	-	-	-	-	NA
Unassigned	605,956	610,812	610,812	88,209	-85.6%
Beginning Fund Balance	\$ 605,956	\$ 610,812	\$ 610,812	\$ 88,209	-85.6%
Ending Fund Balance	\$ 610,812	\$ 4,368	\$ 88,209	\$ 88,209	1919.4%
Assigned:					
Restricted/Reserved	-	-	-	-	NA
Encumbrances	-	-	-	-	NA
Unassigned	610,812	4,368	88,209	88,209	1919.4%
Total Ending Fund Balance	\$ 610,812	\$ 4,368	\$ 88,209	\$ 88,209	1919.4%
Operating Transfers In:					
M A Water Utility Fund	\$ 399,581	\$ 586,000	\$ 586,000	\$ 1,389,500	137.1%
M A Wastewater Utility Fund	71,000	394,000	394,000	118,000	-70.1%
M A Solid Waste Utility Fund	310,000	-	-	-	NA
M A Stormwater Utility Fund	-	-	-	-	NA
M A Airport	-	-	-	-	NA
M A Golf Course Fund	70,000	170,000	170,000	-	-100.0%
Total Oper Transfers In	\$ 850,581	\$ 1,150,000	\$ 1,150,000	\$ 1,507,500	31.1%

**CITY OF SAND SPRINGS
MUNICIPAL AUTHORITY SHORT-TERM CAPITAL FUND
DETAILED REQUEST
FY2025 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>
Water Maintenance			\$ 183,500	\$ 183,500	\$ -
	80 Series Excavator	\$ 170,000			
	Hot Tap Machine	\$ 3,500			
	32" Standing Mower	\$ 10,000			
Utility Projects & Construction			335,000	335,000	
	50 Ton Low Boy Trailer	120,000			
	End Dump Trailer	45,000			
	Day Cab Semi Tractor	170,000			
Wastewater Maintenance			118,000	118,000	-
	(2) Zero Turn Mowers	20,000			
	Dump Trailer	18,000			
	1Ton DRW 4x4 Crew Cab Truck w/Flat Bed	80,000			
Solid Waste-Residential			821,000	821,000	-
	New Poly Carts	21,000			
	(2) New Mack Refuse Trucks	800,000			
Customer Service			50,000	50,000	-
	Truck to replace old Jeep	50,000			
Total Municipal Authority Capital Outlay		\$ 1,507,500	\$ 1,507,500	\$ 1,507,500	\$ -



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