2017/2018 City Budget

ED BROWN

City Manager

Overview

- Goal Driven per Comprehensive Master Plan
- Collaborative
- Modernization of Processes and Procedures
- Building a Foundation to Meet Future Requirements
- Close Gap on Employee Wages Compared to the State Average
- Overall Revenues & Expenditures
  - $23M & $23M respectively
  - Fund Balance at end of 2018 Projected - $4.4M

Choctaw City: What We Do

- "Taking Care of People" is what we do
- 3 Major City Functions
  - Public Safety
  - Public Works
  - Parks & Recreation
- Underlying Support
  - Qualified Staff
  - Economic Development
- Glue
  - City Image/Brand
  - Communication

Budget Highlights

- General Fund:
  - Projecting increase in sales tax—Sakura, Arby's, Wendy's—opening
  - Sales tax transfers increased to original council approved %'s
  - Expenditures increase w/add of personnel & reallocation w/in funds
  - Unemployment contribution to 0
  - Significant decrease in legal fees
  - Golf Course Xfer to phase in operations and equipment—should see decrease over next 3 years

Budget Highlights

- CUA Fund:
  - Overall healthy carryover balance projected for FY2018
  - Increase in revenue w/anticipated new service
  - Increase in expenditures correcting misaligned positions
  - Multiple projected utility projects for maintenance and upgrades
  - Golf Course added to CUA as Special Fund to account for business operations

Budget Highlights

- Summary by Department-Public Safety:
- Fire
  - Bunker Gear replacement for firefighters
  - 2 X Brush Trucks and equipment to build
  - Reserves to fund future equipment
- Police
  - Camera Surveillance System for Police Department
  - Reserves to fund future equipment

Budget Highlights

- Public Works:
  - EOC Turn lane project
  - 250K Storage Tank into service—36th street
  - Repair water well on 3rd and Clarke, Add VFD drives to 2 B/U generators servicing wells
  - Asphalt Planer, Air Curtain, lease purchase vehicles, electronic metal detectors, hand tools to outfit trucks, 3" water pump flusher hose
  - Asphalt overlay for IM/23rd, IM/10th, Choctaw Rd/29th

Budget Highlights

- Parks & Rec:
  - Special Events, 4th of July, Etc
  - $20K matching for Playground Equipment near Bouse Splash Pad
  - $6K Grant request in to Rotary Club International—Choctaw Creek Exercise Stations
  - Investment in Trails
  - Reel mower GC Fairways, shared with Parks for Bouse Fields
  - Blower GC
  - Gator GC
  - Irrigation control system GC
  - Sprinkler heads GC
  - POS system GC

Budget Highlights

- Planning & Development:
  - Engineering for intersection widening & traffic signals Choctaw/29th and Choctaw/10th
  - Engineering for intersection and sidewalk access projects
  - Storm water spill kits
  - Rain Garden planning
  - Watershed Pollution Kit
  - Advertising
  - GPS unit

Budget Highlights

- Administration:
  - City Hall phased image upgrade/repairs
  - New Website development
  - Reserves for IT
  - Cemetery Software and Mapping/Plotting
  - Additional funds for landscaping Abts Park

Budget Highlights

- Personnel:
  - Adding 3 Firefighters
  - Adding Mechanic to Fleet, time split between fleet & GC for small engines
  - Adding 1 Admin Assistant for City Hall
  - Adding 1 Seasonal for Cemetery
  - 5% pay increase to City employees
  - 2.5% pay increase to Department Heads
  - Developed a "Personnel Roster" identifying both funded and unfunded positions

Initial Assessment

"Choctaw is a city of 12K+ and growing; with an infrastructure, staff, procedures, processes, and resources sized to support about 5K—we are behind and need to close this gap"

Looking to the Future

- Potpourri and Comprehensive Master Plan Execution:
  - Debt Service decreases in the future, Sales Tax increased revenue
  - Consolidated City Hall--conceptual plan 2019
    - Phase 1 build 2023
  - Main Street Revitalization now—need an anchor
    - Events on Main Street
  - Choctaw Image—managing city growth
  - Personnel Awards Program, Appraisal System, and Recognition
  - Reserves for Golf Course & City
  - Roads, Water, Sewer, Park Master Plans
  - Markets Habitat Area mitigation plan Corps of Engineers

Questions

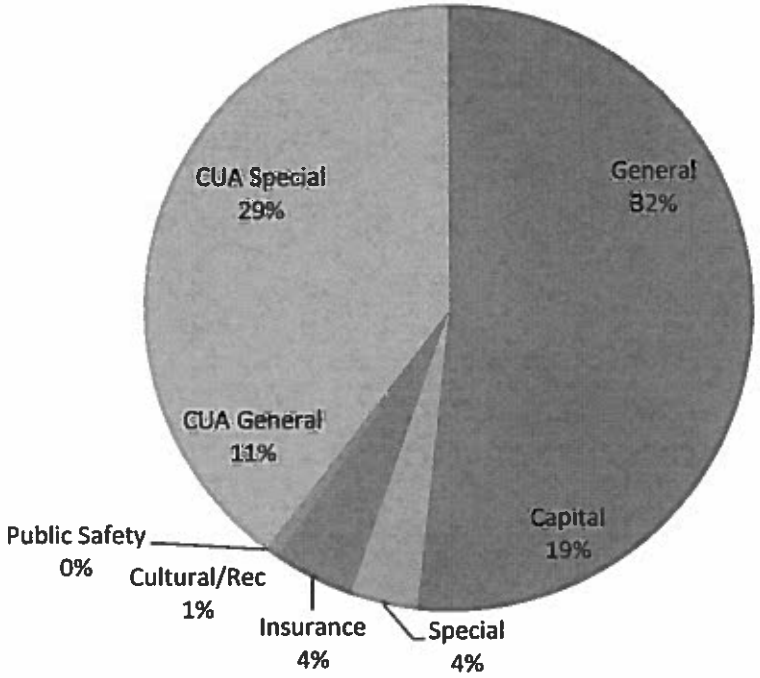
- Taking Care of People

A Public Hearing on the Proposed Budget for Fiscal Year 2018 for all general, capital, special and enterprise funds and accounts of the City of Choctaw and Choctaw Utilities Authority will be held on Tuesday June 6, 2017, at 7 p.m. at a Regular Meeting of the Choctaw City Council/Choctaw Utilities Authority Board of Trustees at City Hall, 2500 N. Choctaw Road, Choctaw, Oklahoma.

All Funds Summary

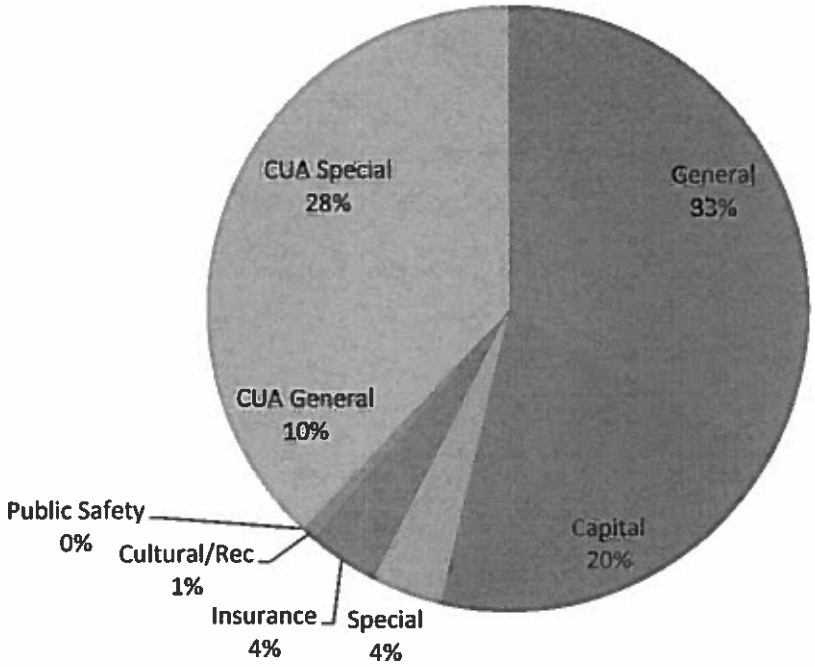
All Funds Summary	General Fund	Capital Fund	Special Revenue Fund	Insurance Fund	Culture and Recreation Fund	Public Safety Fund	CUA General Fund	CUA Special Revenue Fund	Total Funds
Revenues									
General Taxes	6,757,043	0	130,000	0	0	0	0	0	6,887,043
Licenses/Permits	199,725	0	0	0	0	0	0	0	199,725
Intergovernmental	137,657	0	105,100	0	0	0	0	0	242,757
Fines and Forfeitures	141,500	0	0	0	0	0	0	0	141,500
Other Revenues	89,176	1,575,896	2,000	0	62,500	23,674	113,365	5,433,100	7,299,711
Interest Earnings	0	681	2	0	0	0	0	0	683
Transfers (in)	230,000	2,926,131	573,270	951,842	99,654	5,872	0	1,343,125	6,129,894
Charges and Fees	0	23,406	28,600	52,804	6,000	0	2,323,197	0	2,434,007
Revenues	**7,555,101**	**4,526,114**	**838,972**	**1,004,646**	**168,154**	**29,546**	**2,436,561**	**6,776,225**	**23,335,320**
Expenditures									
Personal Services	2,504,035	0	256,023	0	0	0	551,315	431,167	3,742,540
Materials and Supplies	184,975	0	84,700	0	45,908	10,000	95,000	104,450	525,033
Services and Charges	435,579	785,000	157,575	903,055	102,250	10,000	260,750	805,951	3,460,160
Capital Outlay	0	743,700	170,376	2,500	27,000	32,245	100,000	5,005,000	6,080,821
Debt Service	0	3,105,247	135,000	0	0	0	0	33,338	3,273,585
Transfers (out)	4,676,025	230,000	81,826	0	1,110	0	1,342,375	151,164	6,482,500
Expenditures	**7,800,614**	**4,863,947**	**885,500**	**905,555**	**176,268**	**52,245**	**2,349,440**	**6,531,070**	**23,564,638**
Net Revenues	-245,513	-337,833	-46,528	99,091	-8,114	-22,699	87,122	245,155	-229,318
Beginning Fund Balance	307,820	2,544,673	306,211	294,946	111,920	40,855	119,925	326,197	4,052,547
Reserves	202,288	15,000	95,140	178,673	0	0	33,026	0	524,127
Ending Fund Balance	**264,596**	**2,221,840**	**354,823**	**572,710**	**103,806**	**18,156**	**240,073**	**571,352**	**4,347,356**

Revenues by Fund - FY 2018



	Revenues
General	7,555,101
Capital	4,526,114
Special	838,972
Insurance	1,004,646
Cultural/Rec	168,154
Public Safety	29,546
CUA General	2,436,561
CUA Special	6,776,225

Expenditures by Fund - FY 2018



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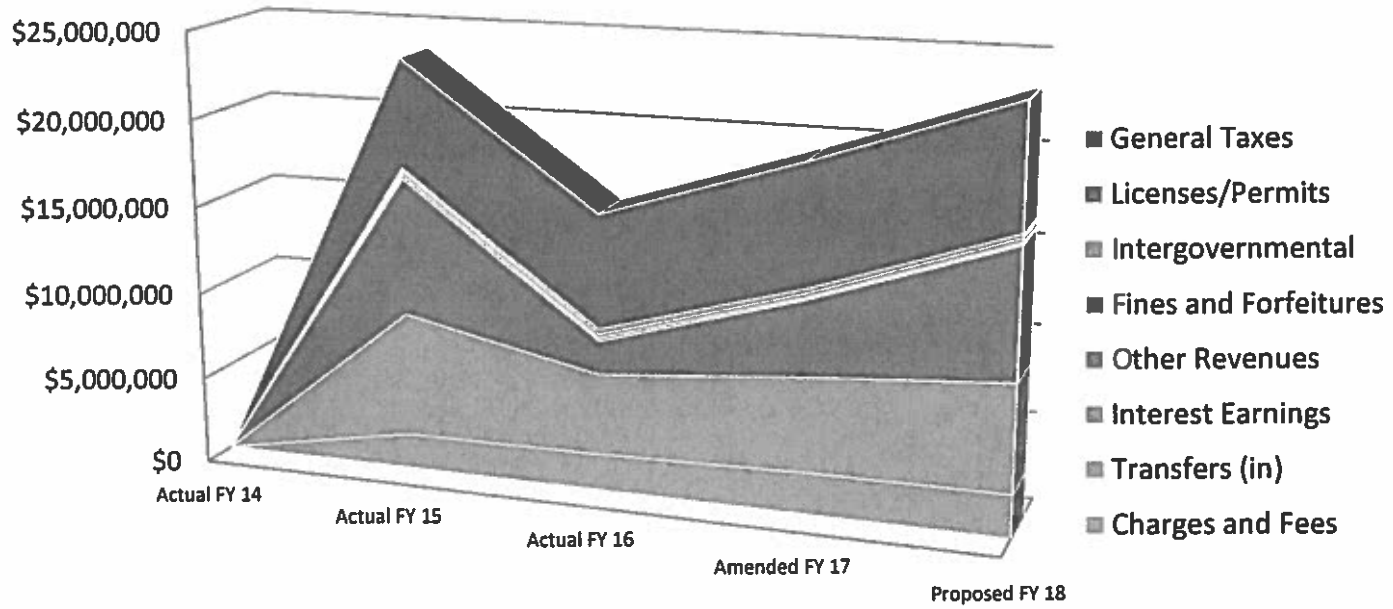
CUA General	2,349,440
CUA Special	6,531,070

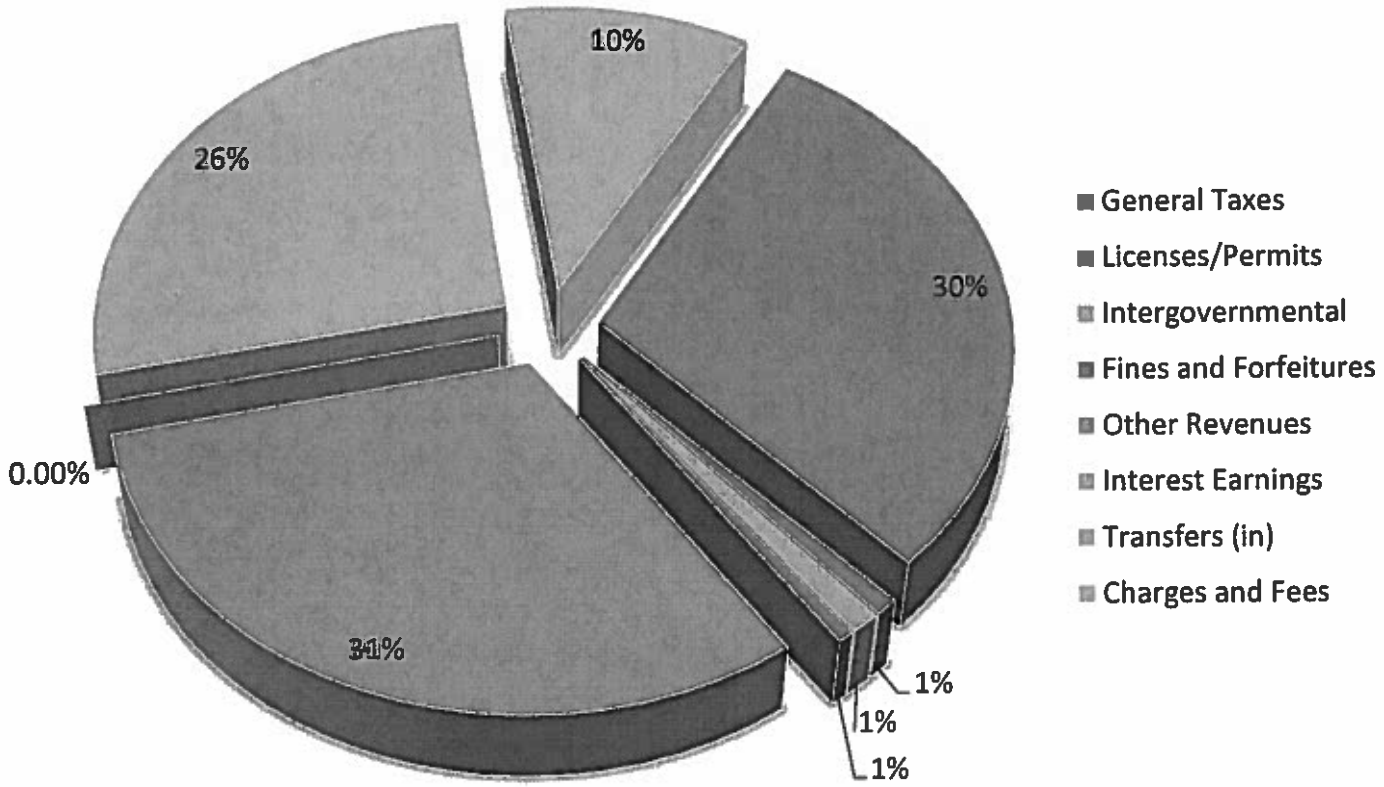
All Funds - Summary

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18
Revenues						
General Taxes	6,194,981	6,431,456	6,719,189	6,330,174	6,831,972	6,887,043
Licenses/Permits	146,985	221,727	188,225	192,267	205,225	199,725
Intergovernmental	236,845	252,828	250,066	225,969	251,632	242,757
Fines and Forfeitures	217,000	179,812	166,000	123,949	137,000	141,500
Other Revenues	7,753,749	1,928,251	2,762,625	3,357,491	4,241,030	7,299,711
Interest Earnings	946	978	683	839	683	683
Transfers (in)	7,094,361	4,645,428	4,912,575	4,641,397	5,368,684	6,129,894
Charges and Fees	2,040,217	2,096,339	2,298,668	2,103,530	2,370,691	2,434,007
Total Revenues	23,685,083	15,756,818	17,298,031	16,975,618	19,406,918	23,335,320
Expenditures						
Personal Services	2,956,924	2,931,881	3,232,547	2,795,751	3,125,041	3,742,540
Materials and Supplies	381,473	387,708	365,677	344,626	377,618	525,033
Services and Charges	4,359,679	5,740,202	3,749,049	4,370,483	4,585,574	3,460,160
Capital Outlay	2,868,765	3,450,824	1,721,184	1,440,261	1,837,542	6,080,821
Debt Service	3,526,797	2,543,443	3,046,725	2,803,214	3,225,724	3,273,585
Transfers (out)	5,074,746	4,763,728	4,912,673	4,883,164	5,642,993	6,482,500
Total Expenditures	19,168,383	19,817,786	17,027,854	16,637,499	18,794,492	23,564,638
Net Revenues	4,516,700	-4,060,968	270,176	338,118	612,426	-229,318
Beginning Fund Balance	5,949,212	6,199,393	2,436,465	2,232,001	4,239,562	4,052,547
Reserves	854,897	851,805	485,980	580,397	521,002	524,127
Deposit Liabilities	0	0	0	0	0	0
Ending Fund Balance	11,320,809	2,990,231	3,192,621	3,150,517	5,372,990	4,347,356

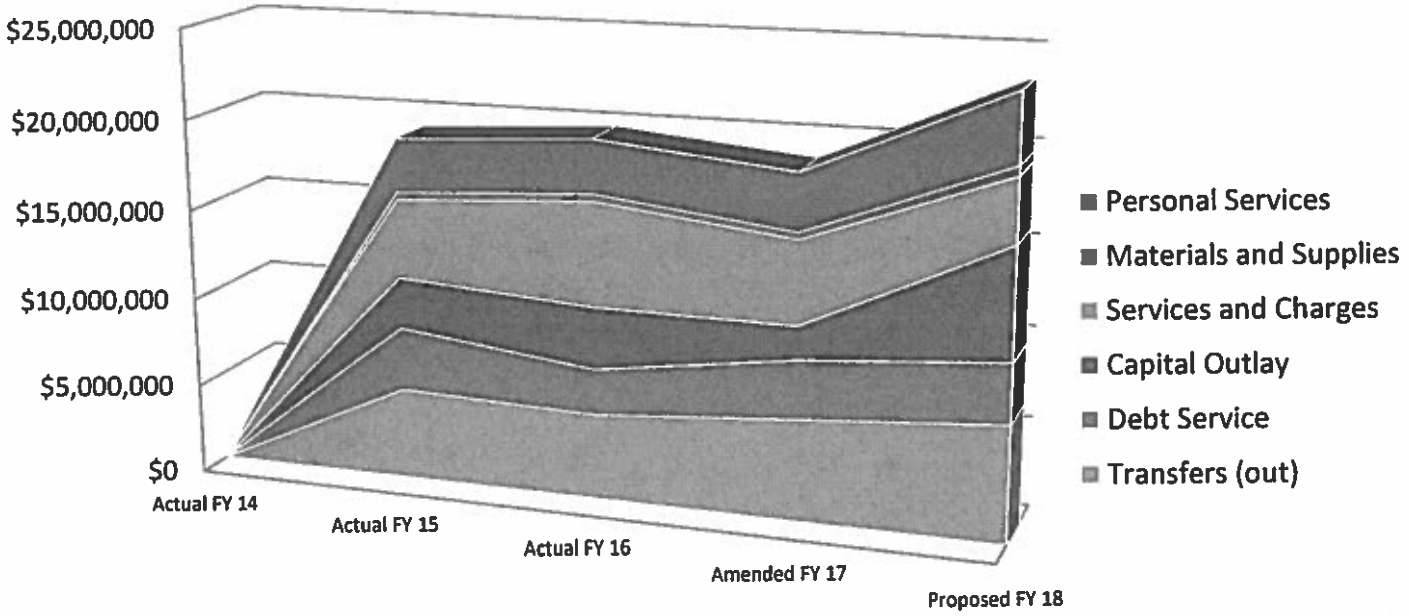
All Funds Revenues by Type - FY 14 to FY 18



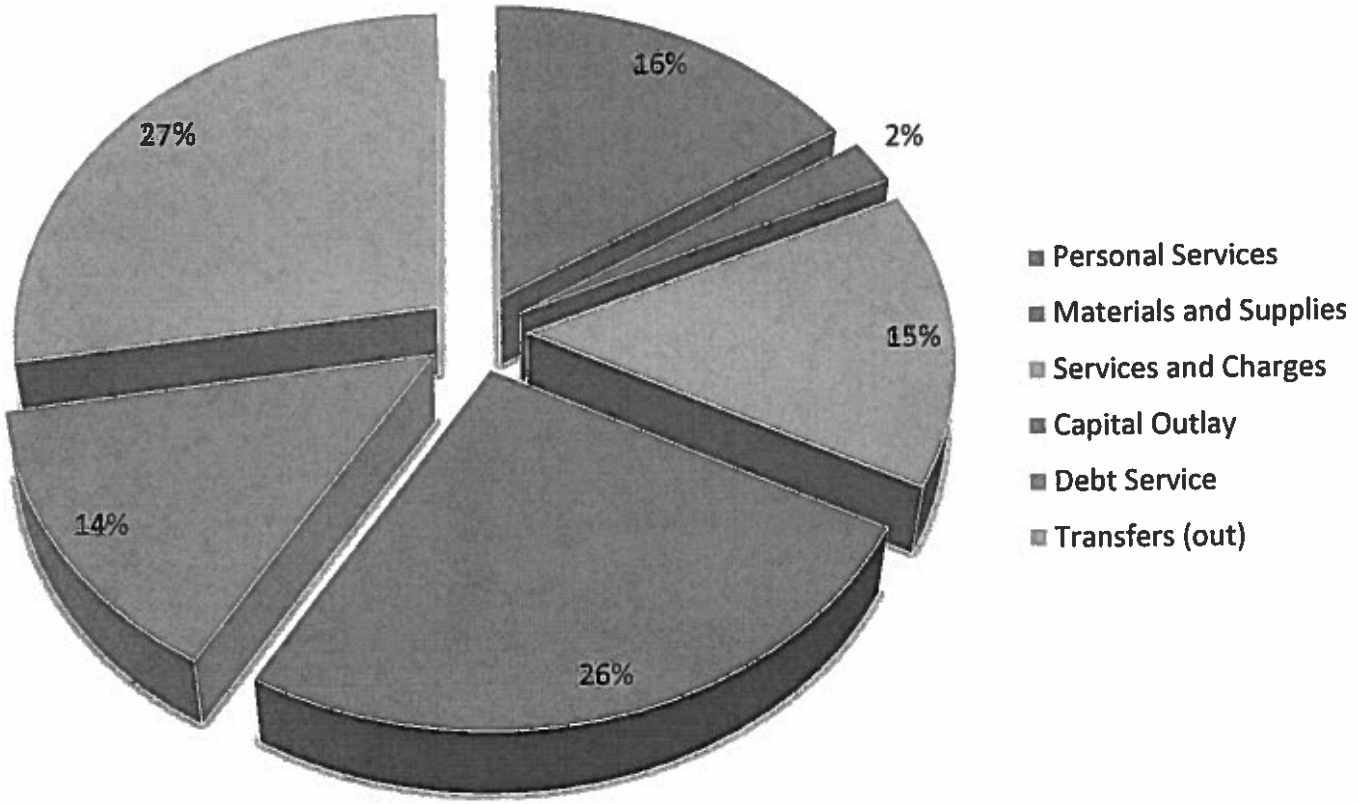
All Funds Revenue Sources - FY 18



All Funds Expenditures by Type - FY 14 to FY 18



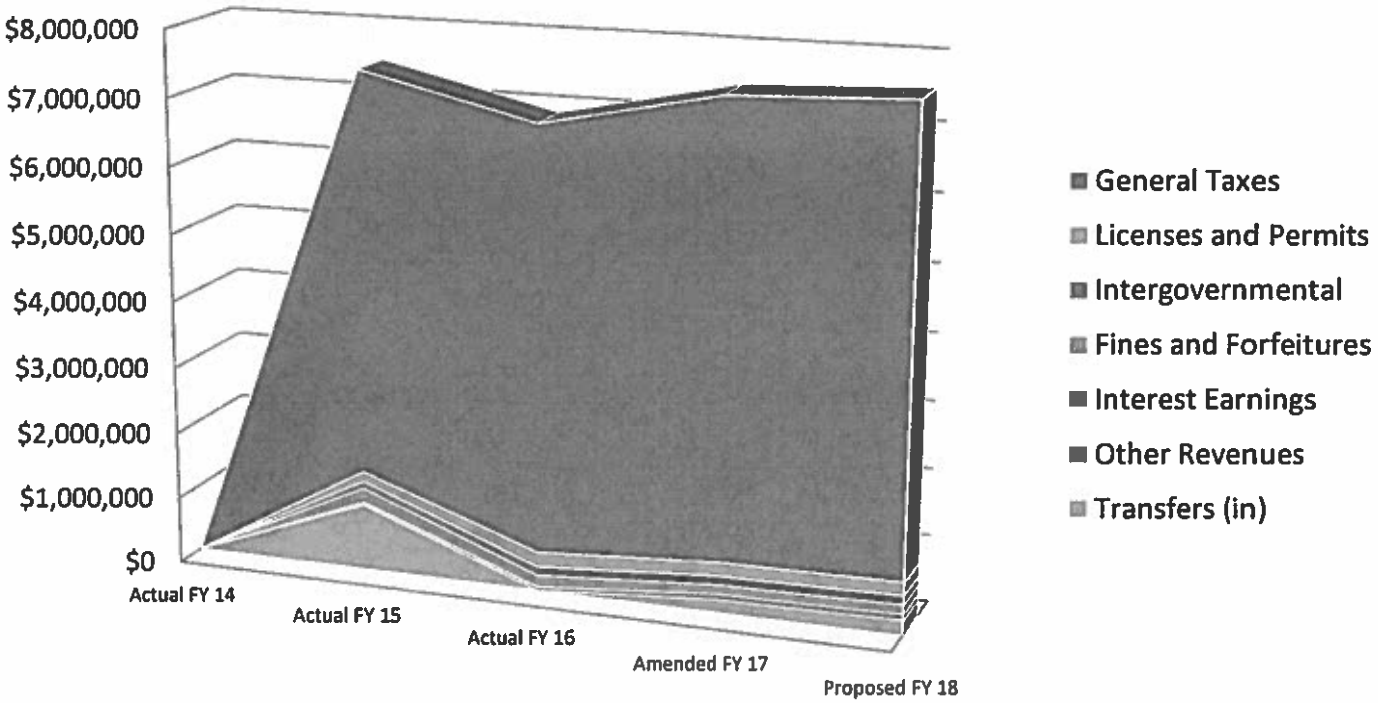
All Funds Expenditures - FY 18



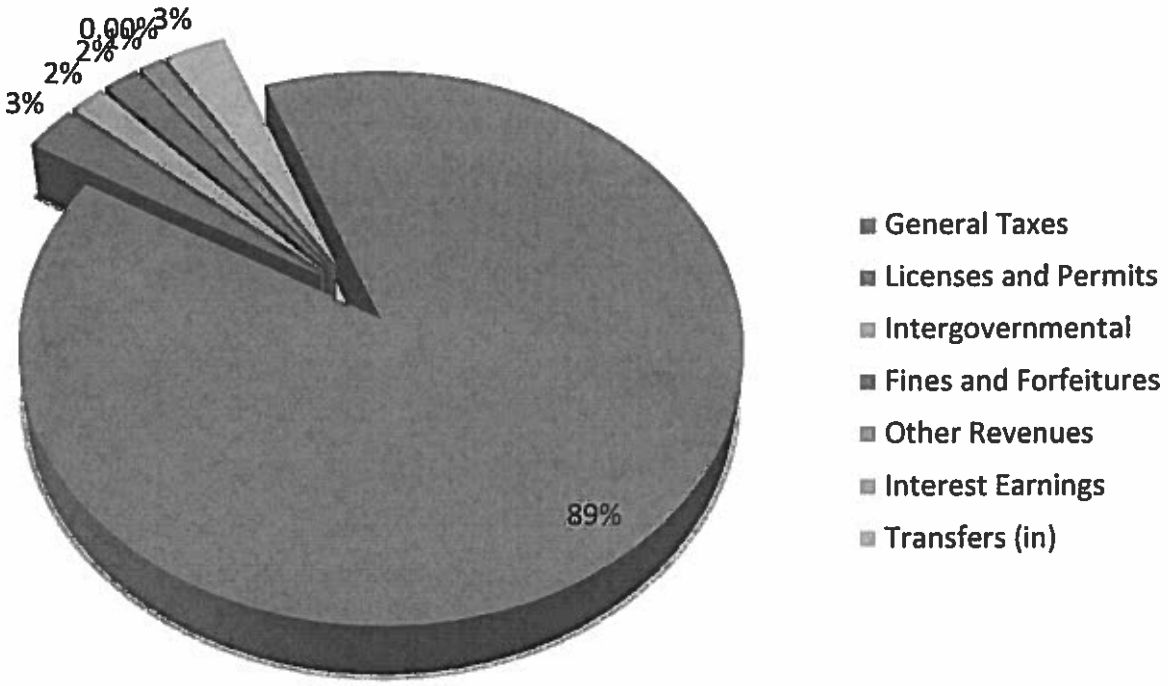
General Fund - Summary

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18
Revenues						
General Taxes	5,965,331	6,291,492	6,580,197	6,180,448	6,682,245	6,757,043
Licenses and Permits	146,985	221,727	188,225	192,267	205,225	199,725
Intergovernmental	107,000	134,627	129,700	121,005	137,811	137,657
Fines and Forfeitures	217,000	179,812	166,000	123,949	137,000	141,500
Other Revenues	41,114	51,934	38,926	85,842	85,989	89,176
Interest Earnings	0	0	0	0	0	0
Transfers (in)	1,000,000	0	0	0	200,000	230,000
Total Revenues	7,477,430	6,879,591	7,103,048	6,703,511	7,448,270	7,555,101
Expenditures						
Personal Services	2,130,234	2,003,104	2,275,628	1,933,433	2,125,477	2,504,035
Materials and Supplies	218,460	229,035	182,865	169,976	183,151	184,975
Services and Charges	1,359,030	1,399,030	796,662	718,656	768,900	435,579
Capital Outlay	8,719	8,719	0	0	0	0
Transfers (out)	3,675,791	3,325,296	3,680,258	3,733,908	4,187,595	4,676,025
Total Expenditures	7,392,234	6,965,184	6,935,414	6,555,973	7,265,123	7,800,614
Net Revenues	85,196	-85,593	167,634	147,538	183,147	-245,513
Beginning Fund Balance	0	150,306	363,782	431,416	124,674	307,820
Reserves						
Accrued Leave	151,357	151,357	52,288	152,288	152,288	152,288
Emergency Reserves	250,000	250,000	50,000	50,000	50,000	50,000
Total Reserves	401,357	401,357	102,288	202,288	202,288	202,288
Ending Fund Balance	486,553	466,070	633,704	781,242	510,108	264,596

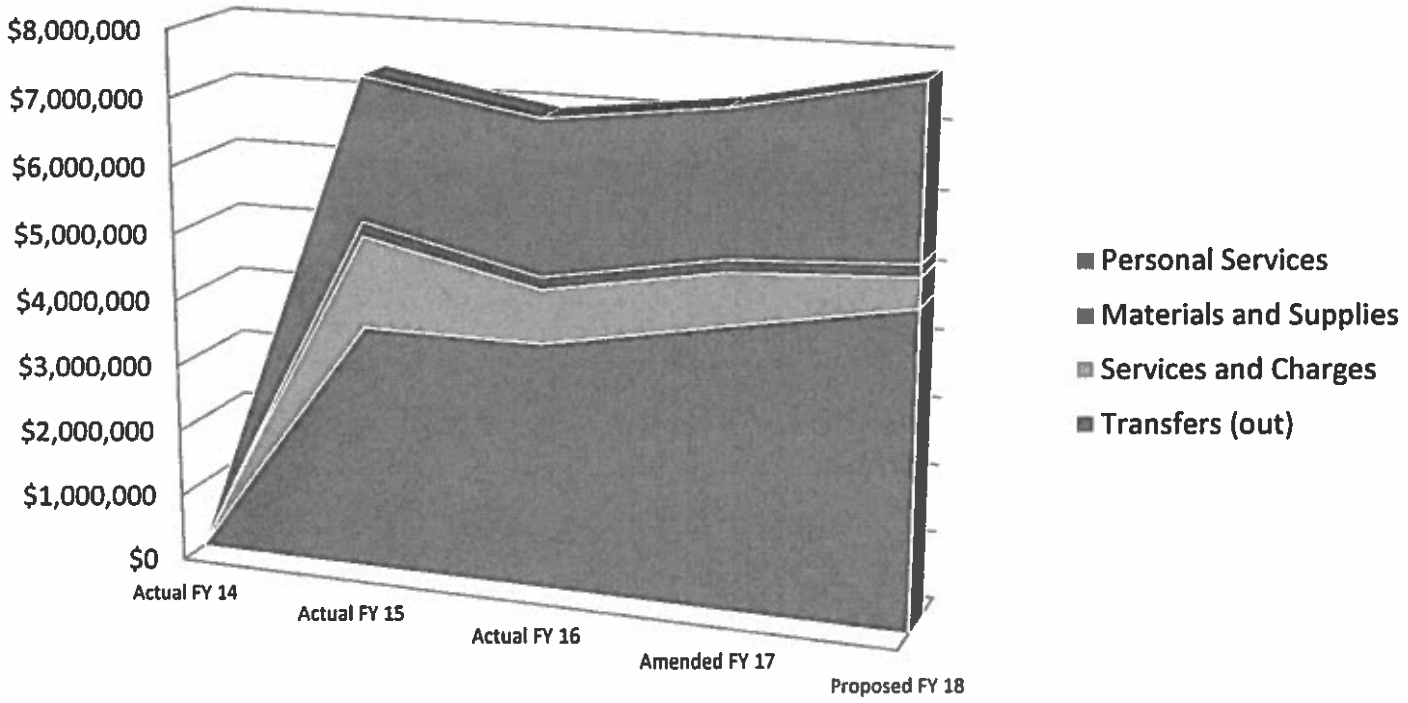
General Fund Revenues by Type - FY 14 to FY 18



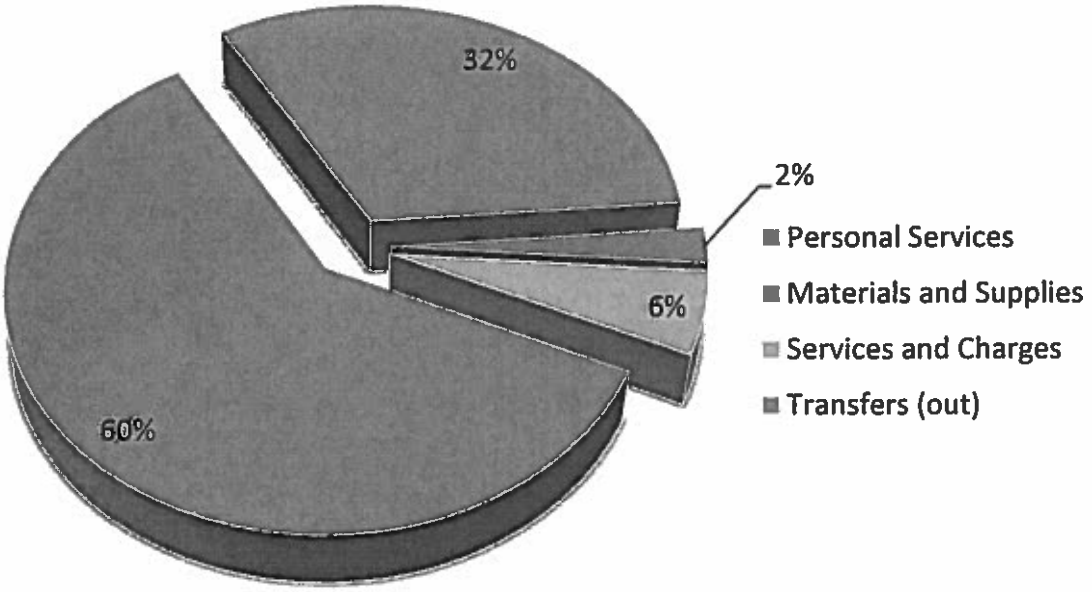
General Fund Revenue Sources - FY 18



General Fund Expenditures by Type - FY 14 to FY 18



General Fund Expenditures - FY 18



General Fund - Revenues - 10

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
General Taxes							
Sales Tax (4¾%)	5,200,000	5,609,647	5,877,197	5,491,657	5,950,202	6,000,000	1%
Use Tax (4¾%)	282,500	243,690	240,000	267,390	285,000	300,000	5%
Electric Franchise Tax	325,000	292,731	310,000	280,680	300,000	310,000	3%
Gas Gross Receipts Tax	41,183	30,175	35,000	31,787	35,000	35,000	0%
Telephone Exchange Fee	15,648	8,798	12,000	8,890	12,000	12,000	0%
Cable TV Franchise Tax	101,000	106,451	106,000	100,043	100,043	100,043	0%
	5,965,331	6,291,492	6,580,197	6,180,448	6,682,245	6,757,043	1%
Licenses and Permits							
Inspection Fees	30,000	46,994	45,500	68,588	70,000	65,000	-7%
Building Permits	62,000	103,052	80,000	66,967	75,000	75,000	0%
Business Permits/Licenses	26,000	40,230	33,000	31,571	33,000	33,000	0%
Construction Permits	4,600	6,075	5,000	5,292	5,500	5,000	-9%
Oil and Gas Permits/Fees	5,635	600	600	600	600	600	0%
Miscellaneous Licenses/Permits	4,500	6,055	5,000	5,798	6,000	6,000	0%
Zoning Fees	14,000	18,547	19,000	13,325	15,000	15,000	0%
Animal Fees	250	175	125	125	125	125	0%
	146,985	221,727	188,225	192,267	205,225	199,725	-3%
Intergovernmental							
Alcohol Beverage Tax	18,000	17,734	17,000	17,154	18,654	18,500	-1%
Grant Funds	0	0	700	700	0	0	0%
Cigarette/Tobacco Tax	54,000	66,429	62,000	64,157	69,157	69,157	0%
CNP Schools	35,000	50,464	50,000	38,994	50,000	50,000	0%
	107,000	134,627	129,700	121,005	137,811	137,657	0%
Fines and Forfeitures							
Court Fines	163,000	143,105	132,000	99,402	110,000	115,000	5%
Court Fines: Juveniles	5,000	6,506	5,000	5,294	5,500	5,000	-9%
Bond Forfeitures	49,000	30,201	29,000	19,253	21,500	21,500	0%
	217,000	179,812	166,000	123,949	137,000	141,500	3%
Other Revenues							
Miscellaneous	38,000	48,554	36,000	82,826	82,813	86,000	4%
state.gov Online Fee	1	0	1	0	1	1	0%
Oil Royalties	163	0	0	0	0	0	0%
Senior Nutrition Program Fees	0	0	0	0	0	0	0%
Police/Fire Report Fees	450	427	425	407	425	425	0%
State Building Permit Fee	2,500	2,952	2,500	2,609	2,750	2,750	0%
	41,114	51,934	38,926	85,842	85,989	89,176	4%
Interest Earnings	0	0	0	0	0	0	0%
Transfers (in)	1,000,000	0	0	0	200,000	230,000	0%
Payroll Transfer	17,374	0	0	0	0	0	0%
Total Revenues	7,494,804	6,879,591	7,103,048	6,703,511	7,448,270	7,555,101	1%

General Fund - Expenditures - 10

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	1,848,684	1,747,382	1,980,721	1,690,374	1,858,276	2,179,971	17%
Fringe Benefits	281,550	255,722	294,907	243,060	267,201	324,063	21%
	2,130,234	2,003,104	2,275,628	1,933,433	2,125,477	2,504,035	18%
Materials and Supplies							
Office Supplies	17,900	17,900	15,083	14,062	15,401	16,000	4%
Operating Supplies	51,935	51,935	34,500	38,080	42,500	42,750	1%
Fleet Parts and Supplies	121,500	121,500	115,000	103,806	109,250	110,000	1%
Repair/Maintenance Supplies	21,375	21,375	14,775	12,672	13,950	13,950	0%
Small Tools/Minor Equipment	5,750	16,325	3,507	1,355	2,050	2,275	11%
	218,460	229,035	182,865	169,976	183,151	184,975	1%
Services and Charges							
Miscellaneous	34,900	34,900	33,300	38,108	40,156	40,400	1%
Collection Agency Fees	8,000	8,000	4,000	2,000	2,000	3,000	50%
Utility Services	48,100	48,100	43,952	33,180	40,000	26,500	-34%
Communications	53,000	53,000	49,200	49,952	54,250	54,250	0%
Advertising	9,650	9,650	6,624	3,678	4,500	6,000	33%
Printing and Binding	800	800	300	0	0	300	#DIV/0!
Professional Services	1,011,000	1,051,000	460,723	415,798	420,904	115,904	-72%
Postage and Meter Service	4,550	4,550	4,000	5,187	6,000	6,000	0%
Travel and Training	31,316	31,316	15,036	10,770	13,950	14,450	4%
Contractual Services	101,850	101,850	103,168	106,777	124,900	114,900	-8%
Fleet Services	17,250	17,250	34,250	37,039	42,625	33,750	-21%
Senior Nutrition Program	0	0	0	0	0	0	0%
Jail Fees	10,000	10,000	6,500	2,788	3,000	3,000	0%
Repair/Maintenance Services	18,010	18,010	15,150	6,407	8,375	9,875	18%
Uniforms	9,500	9,500	7,724	5,981	7,250	7,250	0%
Election Expense	0	0	5,000	990	990	0	100%
Labor Negotiations	1,104	1,104	7,735	0	0	0	#DIV/0!
	1,359,030	1,399,030	796,662	718,656	768,900	435,579	-43%

General Fund - Expenditures - 10

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Capital Outlay							
Miscellaneous Equipment	8,719	8,719	0	0	0	0	0%
	8,719	8,719	0	0	0	0	0%
Transfers (out)							
Capital Improvement Fund							
Capital Projects (25% of 1 C)	183,529	165,818	120,000	147,723	164,798	279,135	69%
Dedicated Sales Tax	1,223,529	1,067,464	1,440,000	1,540,000	1,680,000	1,680,000	0%
TIF Fund Transfer	1,035,231	855,091	826,937	874,292	966,996	966,996	0%
Community Development	60,000	60,000	60,000	55,000	60,000	60,000	0%
Insurance Fund							
Risk Management	71,169	71,169	72,218	64,121	72,218	60,050	-17%
Unemployment	877	877	3,108	3,108	3,009	0	-100%
Workers Compensation	125,548	125,549	98,739	86,987	98,747	107,411	9%
Health Insurance	355,268	355,268	419,647	367,745	419,647	496,568	18%
Cultural & Recreation Fund							
Public Recreation (7% of 1 C)	36,706	36,706	41,160	38,302	41,160	49,827	21%
Landscaping (5% of 1 C)	48,941	48,941	48,020	43,447	48,020	49,827	4%
Golf Course	0	0	0	0	40,000	75,000	
Salaries	45,580	0	0	0	0	0	0%
Street and Alley (50 % 1C)	183,529	208,446	207,430	190,144	250,000	498,270	99%
Park Improvements (¼¢)	305,882	329,967	342,999	323,038	342,999	352,941	3%
	3,675,791	3,325,296	3,680,258	3,733,908	4,187,595	4,676,025	12%
Total Expenditures	7,383,515	6,956,465	6,935,414	6,555,973	7,265,123	7,800,614	7%
Net Revenues	111,289	-76,874	167,634	147,538	183,147	-245,513	-234%
Beginning Fund Balance	0	114,521	224,674	124,674	124,674	307,820	-100%
Reserves							
Accrued Leave	151,357	52,288	52,288	152,288	152,288	152,288	0%
Emergency Reserves	250,000	50,000	50,000	50,000	50,000	50,000	0%
Total Reserves	401,357	102,288	102,288	202,288	202,288	202,288	0%
Ending Fund Balance	512,646	326,962	494,596	474,500	510,108	264,596	-48%

General Fund - Administrative Services - 10-10

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	275,273	227,186	303,043	199,853	227,341	378,674	67%
Fringe Benefits	45,307	39,283	49,644	30,596	35,121	61,291	75%
	320,579	266,469	352,687	230,449	352,687	439,965	25%
Materials and Supplies							
Office Supplies	6,200	6,380	6,200	6,400	7,000	7,000	0%
Operating Supplies	1,500	124	1,000	190	250	500	100%
Fleet Parts and Supplies	6,000	7,077	6,000	6,712	7,000	7,000	0%
Repair/Maintenance Supplies	75	0	75	0	0	0	#DIV/0!
	13,775	13,580	13,275	13,302	13,275	14,500	9%
Services and Charges							
Miscellaneous	22,000	25,121	24,000	36,738	37,500	37,500	0%
Collection Agency Fees	0	0	0	0	0	0	0%
Utility Services	2,600	1,990	2,500	2,500	2,500	2,500	0%
Communications	12,000	13,135	12,500	14,238	14,500	14,500	0%
Advertising	5,000	4,110	4,624	3,678	4,000	4,000	0%
Professional Services	10,000	130	173	354	354	354	0%
Postage and Meter Service	3,000	3,909	3,000	4,573	5,000	5,000	0%
Travel and Training	3,000	1,186	1,186	319	1,200	1,200	0%
Contractual Services	37,000	36,108	35,074	59,153	60,000	60,000	0%
Repair/Maintenance Services	150	0	0	0	0	0	0%
Uniforms	3,500	1,234	2,000	0	500	500	0%
	98,250	86,922	85,057	121,554	82,893	125,554	51%
Transfers (out)							
Insurance							
Risk Management	8,215	8,215	10,007	9,173	10,007	11,167	12%
Unemployment	132	132	466	466	466	0	-100%
Workers Compensation	18,894	18,894	15,303	14,028	15,303	16,135	5%
Health Insurance	39,032	39,032	50,078	45,905	50,078	72,588	45%
	66,273	66,273	75,854	69,572	75,866	99,890	32%
Total Expenditures	498,878	433,244	526,873	434,878	524,721	679,909	30%

General Fund - Development Services - 10-11

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	167,133	143,370	162,056	141,496	154,659	112,353	-27%
Fringe Benefits	25,708	21,853	26,707	21,277	23,264	16,693	-28%
	192,840	165,223	188,763	162,773	188,763	129,046	-32%
Materials and Supplies							
Office Supplies	2,400	1,667	2,400	2,268	2,400	2,400	0%
Operating Supplies	2,000	1,899	2,000	1,747	2,000	2,000	0%
Fleet Parts and Supplies	2,000	1,809	2,000	2,603	3,000	3,000	0%
Repair/Maintenance Supplies	200	0	200	0	200	200	0%
Small Tools/Minor Equipment	10,575	1,490	1,982	1,013	1,500	1,500	0%
	17,175	6,865	8,582	7,631	17,175	9,100	-47%
Services and Charges							
Communications	2,000	2,093	2,000	2,093	2,500	2,500	0%
Advertising	2,000	475	2,000	0	500	2,000	300%
Professional Services	40,000	28,193	60,000	59,225	60,000	15,000	-75%
Postage and Meter Service	800	235	500	114	500	500	0%
Travel and Training	5,525	3,359	3,000	3,939	4,500	5,000	11%
Contractual Services	22,000	3,893	22,000	6,861	22,000	10,000	-55%
Repair/Maintenance Services	900	590	900	590	900	900	0%
	73,225	38,837	90,400	72,822	90,400	35,900	-60%
Capital Outlay							
Miscellaneous Equipment	8,719	8,719	0	0	0	0	0%
	8,719	8,719	0	0	0	0	0%
Transfers (out)							
Insurance							
Risk Management	5,178	5,178	6,384	5,852	6,384	3,351	-48%
Unemployment	79	79	250	250	250	0	-100%
Workers Compensation	11,365	11,365	8,190	7,508	8,190	4,733	-42%
Health Insurance	33,374	33,374	35,393	32,444	35,393	19,699	-44%
	49,996	49,996	50,217	46,053	50,431	27,782	-45%
Total Expenditures	341,955	269,640	337,962	289,279	346,769	201,828	-42%

General Fund - Municipal Court - 10-12

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	64,252	64,240	66,006	60,495	66,079	68,133	3%
Fringe Benefits	9,933	7,683	10,070	7,635	8,345	10,575	27%
	74,185	71,923	76,076	68,130	76,076	78,708	3%
Materials and Supplies							
Office Supplies	600	582	582	499	600	600	0%
Operating Supplies	3,000	0	1,000	1,954	2,000	2,000	0%
Small Tools/Minor Equipment	250	0	125	0	0	125	#DIV/0!
	3,850	582	1,707	2,453	1,707	2,725	60%
Services and Charges							
Collection Agency Fees	8,000	1,459	4,000	2,000	2,000	3,000	50%
Travel and Training	1,400	650	1,000	837	1,000	1,000	0%
Contractual Services	350	88	200	10	100	100	0%
Jail Fees	10,000	4,326	6,500	2,788	3,000	3,000	0%
	19,750	6,524	11,700	5,635	11,700	7,100	-39%
Transfers (out)							
Insurance							
Risk Management	1,857	1,857	1,985	1,820	1,985	1,705	-14%
Unemployment	31	31	101	101	101	0	-100%
Workers Compensation	4,372	4,372	3,301	3,026	3,309	2,886	-13%
Health Insurance	4,535	4,535	4,943	4,531	4,943	5,255	6%
	10,795	10,795	10,330	9,478	10,339	9,846	-5%
Total Expenditures	108,579	89,824	99,813	85,696	99,822	98,379	-1%

General Fund - Fire Department - 10-13

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	330,885	336,480	357,522	330,189	358,256	473,003	32%
Fringe Benefits	50,335	52,159	51,812	49,607	53,931	71,247	32%
	381,220	388,639	409,334	379,796	401,610	544,250	36%
Materials and Supplies							
Office Supplies	2,500	910	2,500	1,541	2,000	2,500	25%
Operating Supplies	10,500	5,854	10,500	6,659	8,000	8,000	0%
Fleet Parts and Supplies	44,000	26,690	44,000	28,057	32,000	35,000	9%
Repair/Maintenance Supplies	4,000	3,231	4,000	3,497	4,000	4,000	0%
Small Tools/Minor Equipment	300	289	300	242	300	300	0%
	61,300	36,975	61,300	39,995	61,300	49,800	-19%
Services and Charges							
Miscellaneous	800	509	800	445	800	800	0%
Utility Services	5,000	2,726	5,000	4,000	4,500	4,500	0%
Communications	7,500	6,477	7,500	6,485	7,000	7,000	0%
Travel and Training	9,391	3,752	6,700	3,453	4,000	4,000	0%
Contractual Services	2,300	1,743	2,300	1,993	2,300	2,300	0%
Fleet Services	8,250	7,848	27,750	29,731	35,000	27,750	-21%
Repair/Maintenance Services	11,460	5,118	11,500	3,570	4,500	5,000	11%
	44,701	28,173	61,550	49,677	60,850	51,350	-16%
Transfers (out)							
Insurance							
Risk Management	9,252	9,252	11,792	10,809	11,792	12,426	5%
Unemployment	157	157	541	541	541	0	-100%
Workers Compensation	22,468	22,468	17,761	16,281	17,761	19,960	12%
Health Insurance	76,164	76,164	82,909	76,000	82,909	126,245	52%
	108,041	108,041	113,003	103,631	112,535	158,630	41%
Total Expenditures	595,262	561,828	645,187	573,100	636,295	804,030	26%

General Fund - Fleet Services - 10-14

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2015-16	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	29,993	29,993	31,493	28,913	31,601	34,099	8%
Fringe Benefits	4,637	4,370	4,928	4,219	4,612	6,956	51%
	34,630	34,364	36,421	36,421	36,421	36,421	0%
Materials and Supplies							
Fleet Parts and Supplies	0	53	0	0	0	0	#DIV/0!
Repair/Maintenance Supplies	3,000	2,381	3,000	2,745	3,000	3,000	0%
	3,000	2,434	3,000	3,000	3,000	3,000	0%
Services and Charges							
Repair/Maintenance Services	500	0	500	0	0	500	#DIV/0!
Uniforms	1,500	3,159	3,224	4,120	4,250	4,250	0%
	2,000	3,159	3,724	3,724	3,724	3,724	0%
Transfers (out)							
Insurance							
Risk Management	753	753	957	877	957	831	-13%
Unemployment	14	14	48	48	48	0	-100%
Workers Compensation	2,041	2,041	1,580	1,448	1,580	2,046	29%
Health Insurance	9,482	9,482	11,315	10,372	11,315	6,622	-41%
	12,289	12,290	13,905	13,905	13,905	13,905	0%
Total Expenditures	51,919	52,247	57,050	57,050	57,050	57,050	0%

General Fund - General Government - 10-15

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	15,303	15,303	15,303	14,028	15,303	15,303	0%
Fringe Benefits	1,171	1,079	1,171	997	1,171	1,171	0%
	16,474	16,382	16,474	15,025	16,474	16,474	0%
Materials and Supplies							
Operating Supplies	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Services and Charges							
Miscellaneous	100	0	0	106	106	100	0%
Communications	3,500	1,127	1,200	720	1,000	1,000	0%
Advertising	2,500	0	0	0	0	0	0%
Professional Services	1,000,000	1,378,023	400,000	355,745	360,000	100,000	-72%
Travel and Training	9,000	35	150	1,128	1,250	1,250	0%
Contractual Services	5,500	2,394	2,394	302	500	500	0%
Election Expense	0	0	5,000	990	990	0	100%
Labor Negotiations	1,104	7,735	7,735	0	0	0	#DIV/0!
	1,021,704	1,389,315	416,479	358,990	416,479	102,850	-75%
Transfers (out)							
Capital Improvement Fund							
Capital Projects	183,529	165,818	120,000	147,723	164,798	279,135	69%
Dedicated Sales Tax	1,223,529	1,067,464	1,440,000	1,540,000	1,680,000	1,680,000	0%
TIF Fund Transfer	1,035,231	855,091	826,937	874,292	966,996	966,996	0%
Community Development	60,000	60,000	60,000	55,000	60,000	60,000	0%
Insurance							
Risk Management	19,715	19,715	9,606	8,805	9,606	2,297	-76%
Unemployment	7	7	22	22	22	0	-100%
Workers Compensation	971	971	715	655	715	604	-16%
Health Insurance	0	0	0	0	0	0	0%
Cultural & Recreation Fund							
Public Recreation	36,706	36,706	41,160	38,302	41,160	49,827	21%
Landscaping	48,941	48,941	48,020	43,447	48,020	49,827	4%
Golf Course	0	0	0	0	40,000	75,000	
Street and Alley	183,529	208,446	207,430	190,144	250,000	498,270	99%
Park Improvements (¼¢)	305,882	329,967	342,999	323,038	342,999	352,941	3%
	3,098,041	2,793,126	3,096,889	3,221,429	3,604,316	4,014,898	11%
Total Expenditures	4,136,219	4,198,822	3,529,842	3,595,443	4,037,269	4,134,221	2%

General Fund - Parks Department - 10-17

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	151,022	163,412	194,448	169,229	186,765	198,602	6%
Fringe Benefits	23,823	22,267	27,049	23,455	25,519	25,285	-1%
	174,846	185,679	221,497	192,685	221,497	223,887	1%
Materials and Supplies							
Operating Supplies	6,000	1,347	2,500	2,705	2,750	2,750	0%
Fleet Parts and Supplies	12,500	14,427	13,000	14,666	15,000	15,000	0%
Repair/Maintenance Supplies	10,000	4,907	6,000	6,263	6,500	6,500	0%
Small Tools/Minor Equipment	5,000	103	1,000	100	250	250	0%
	33,500	20,784	22,500	23,734	22,500	24,500	9%
Services and Charges							
Miscellaneous	10,000	6,450	7,500	819	1,500	1,500	0%
Utility Services	24,000	14,526	22,451	14,680	17,500	17,500	0%
Contractual Services	7,500	8,336	9,000	9,355	9,500	9,000	-5%
Fleet Services	0	0	0	1,625	1,625	0	
Repair/Maintenance Services	3,000	0	1,000	1,625	1,750	1,750	0%
Uniforms	4,500	1,951	2,500	1,861	2,500	2,500	0%
	49,000	31,262	42,451	29,965	42,451	32,250	-24%
Transfers (out)							
Insurance							
Risk Management	4,887	4,887	6,356	5,826	6,356	5,403	-15%
Unemployment	72	72	293	293	293	0	-100%
Workers Compensation	10,305	10,305	9,611	8,810	9,611	8,211	-15%
Health Insurance	29,015	29,015	31,843	29,189	31,843	52,705	66%
	44,279	44,279	48,103	44,118	48,103	66,319	38%
Total Expenditures	301,625	282,004	334,551	290,502	334,550	346,956	4%

General Fund - Police Department - 10-18

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	814,824	767,398	850,850	746,170	818,272	899,805	10%
Fringe Benefits	120,638	107,028	123,526	105,273	115,239	130,846	14%
	935,461	874,426	974,376	851,443	933,511	1,030,650	10%
Materials and Supplies							
Office Supplies	6,000	3,360	3,401	3,355	3,401	3,500	3%
Operating Supplies	28,935	13,186	17,500	24,825	27,500	27,500	0%
Fleet Parts and Supplies	57,000	49,256	50,000	51,767	52,250	50,000	-4%
Repair/Maintenance Supplies	4,000	566	1,500	168	250	250	0%
Small Tools/Minor Equipment	200	0	100	0	0	100	#DIV/0!
	96,135	66,367	72,501	80,115	83,401	81,350	-2%
Services and Charges							
Miscellaneous	2,000	934	1,000	0	250	500	100%
Utility Services	16,000	10,148	13,501	11,500	15,000	1,500	-90%
Communications	27,000	24,287	25,000	24,903	27,500	27,500	0%
Advertising	150	0	0	0	0	0	0%
Printing and Binding	800	300	300	0	0	300	#DIV/0!
Professional Services	1,000	522	550	475	550	550	0%
Postage and Meter Service	750	346	500	500	500	500	0%
Travel and Training	3,000	2,281	3,000	1,094	2,000	2,000	0%
Contractual Services	25,000	31,107	30,000	26,565	27,500	30,000	9%
Fleet Services	9,000	6,357	6,500	5,682	6,000	6,000	0%
Repair/Maintenance Services	1,500	0	1,000	0	500	1,000	100%
	86,200	76,283	81,351	70,719	79,800	69,850	-12%
Transfers (out)							
Insurance							
Risk Management	21,227	21,227	25,032	20,860	25,032	22,755	-9%
Unemployment	385	385	1,288	1,288	1,288	0	-100%
Workers Compensation	55,133	55,133	42,278	35,232	42,278	52,836	25%
Health Insurance	163,666	163,666	203,166	169,305	203,166	213,456	5%
	240,410	240,411	271,764	226,685	271,764	289,046	6%
Total Expenditures	1,358,207	1,257,487	1,399,992	1,228,962	1,368,476	1,470,897	7%

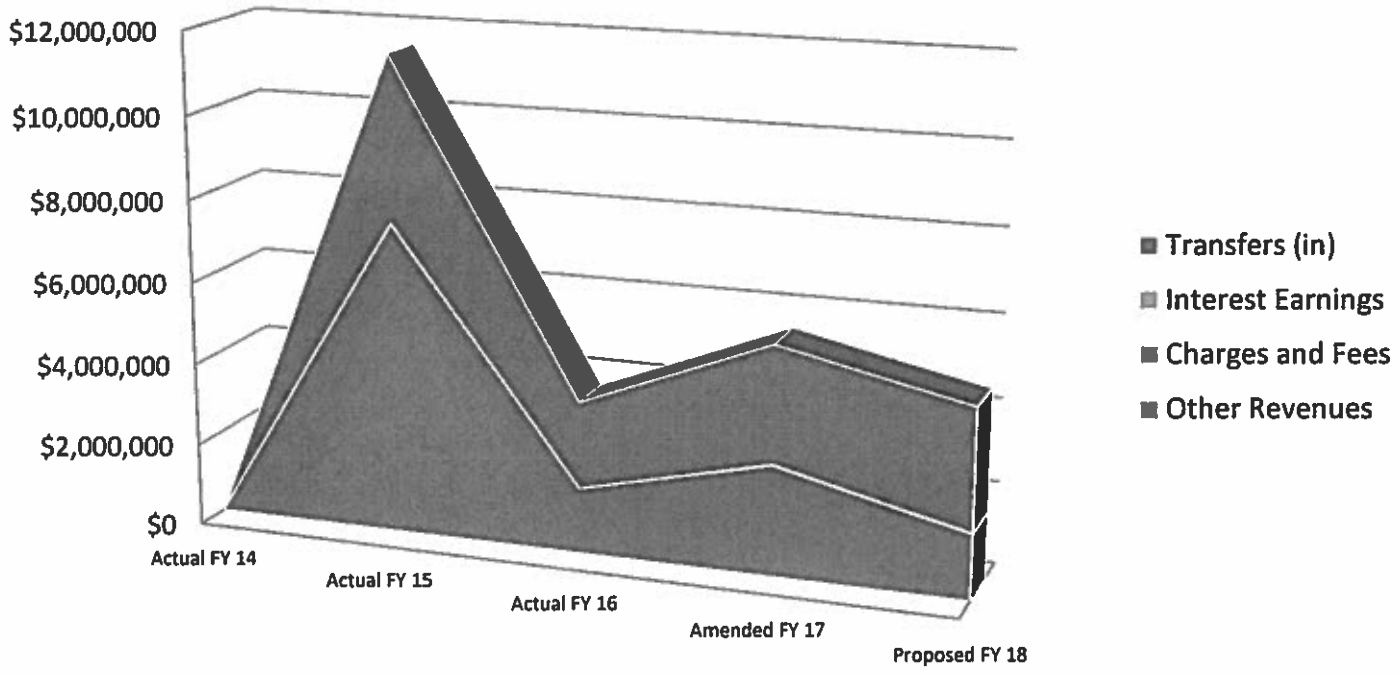
General Fund - Senior Center - 10-19

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Materials and Supplies							
Office Supplies	200	0	0	0	0	0	0%
Repair/Maintenance Supplies	100	0	0	0	0	0	0%
	300	0	0	0	0	0	0%
Services and Charges							
Utility Services	500	435	500	500	500	500	0%
Communications	1,000	1,515	1,000	1,512	1,750	1,750	0%
Contractual Services	2,200	2,142	2,200	2,538	3,000	3,000	0%
Senior Nutrition Program	0	0	0	0	0	0	0%
Repair/Maintenance Services	500	0	250	623	725	725	0%
	4,200	4,091	3,950	5,173	5,975	5,975	0%
Transfers (out)							
Insurance							
Risk Management	85	85	99	99	99	115	16%
	85	85	99	99	99	115	16%
Total Expenditures	4,585	4,176	4,049	5,272	6,074	6,090	0%

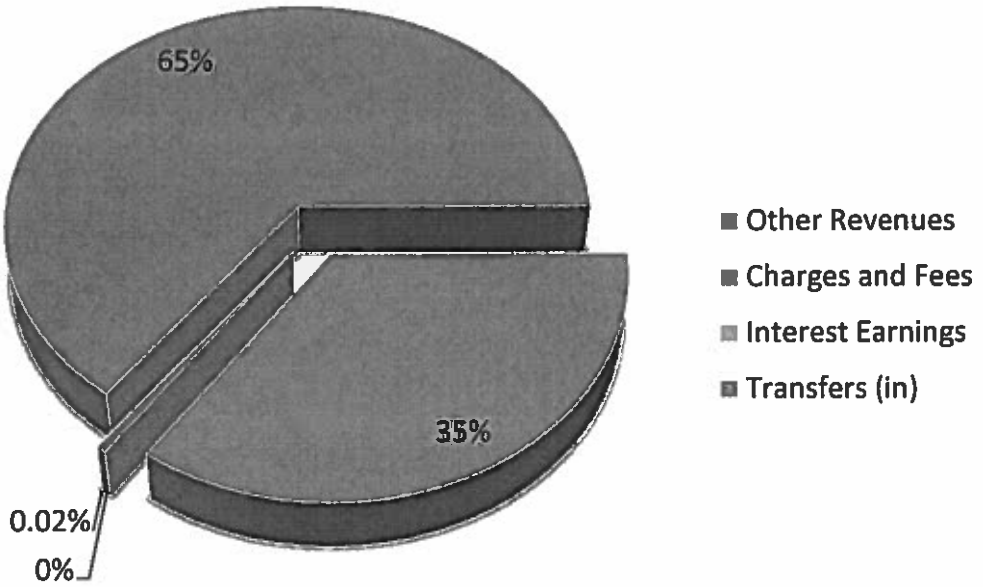
Capital Improvement Fund - Summary

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18
Revenues						
Other Revenues	7,538,630	1,598,298	2,294,896	2,598,750	2,673,741	1,575,896
Charges and Fees	24,850	5,463	23,406	21,240	23,406	23,406
Interest Earnings	730	975	681	837	681	681
Transfers (in)	3,986,084	2,088,373	2,586,937	2,562,015	2,811,794	2,926,131
Total Revenues	11,550,295	3,693,108	4,905,920	5,182,842	5,509,622	4,526,114
Expenditures						
Services and Charges	982,578	1,619,621	790,000	998,384	998,384	785,000
Capital Outlay	2,670,679	3,355,507	1,521,567	864,697	1,250,363	743,700
Debt Service	3,236,931	2,402,217	2,880,984	2,670,063	3,090,724	3,105,247
Transfers (out)	232,599	166,986	0	0	200,000	230,000
Total Expenditures	7,122,787	7,544,331	5,192,550	4,533,144	5,539,471	4,863,947
Net Revenues	4,427,507	-3,851,222	-286,630	649,697	-29,849	-337,833
Beginning Fund Balance	4,183,932	4,332,946	481,724	195,093	2,589,521	2,544,673
Reserves	0	0	0	0	15,000	15,000
Ending Fund Balance	8,611,439	481,724	195,093	844,791	2,574,673	2,221,840

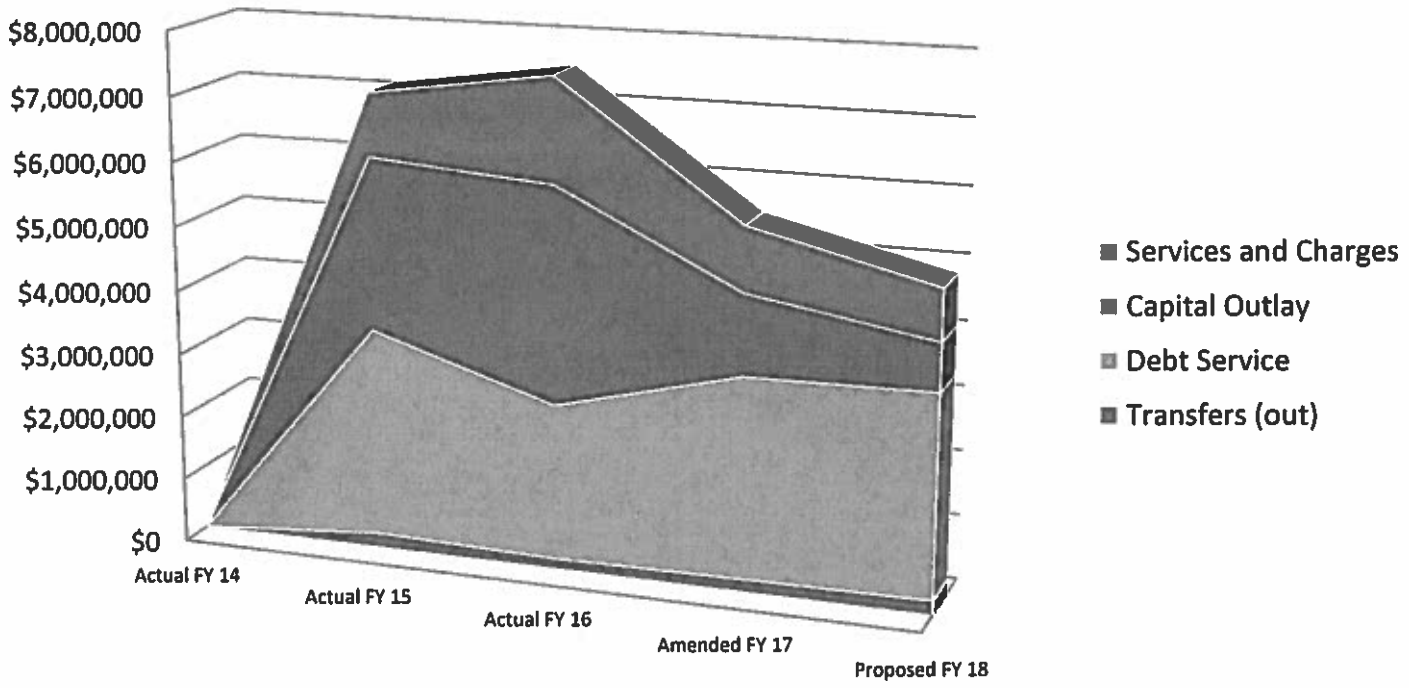
Capital Improvement Fund Revenues by Type - FY 14 to FY 18



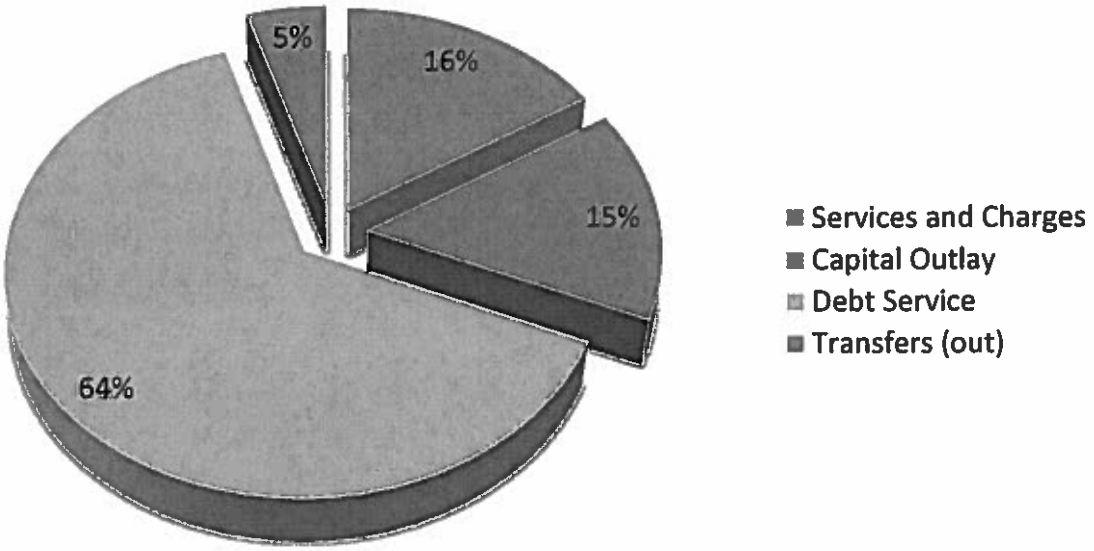
Capital Improvement Fund Revenue Sources - FY 18



Capital Improvement Fund Expenditures by Type - FY 14 to FY 18



Capital Improvement Fund Expenditures - FY 18



Capital Improvement Fund - Revenues - 20

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
					6		
Other Revenues							
Reimbursements	0	3,748	0	843	843	0	-100%
Note Proceeds	151,015	0	0	0	0	0	0%
Surplus Sales	1,548	896	896	363	363	896	147%
Fees in Lieu of Park Land	2,090	0	0	5,311	5,311	0	0%
Miscellaneous	0	70,300	0	8	0	0	#DIV/0!
Loan Proceeds	0	750,000	1,795,000	1,211,576	1,211,576	750,000	-38%
2010 and 2006 Bond Proceeds	0	0	0	0	0	0	0%
Ad Valorem Tax - TIF	70,894	373,112	249,000	0	75,000	75,000	100%
Land Sales	0	0	250,000	1,380,648	1,380,648	750,000	100%
2012 Bond Proceeds	858,041	400,241	0	0	0	0	#DIV/0!
2013 Bond Proceeds	2,705,805	0	0	0	0	0	0%
2014 Bond Proceeds	3,749,238	0	0	0	0	0	0%
	7,538,630	1,598,298	2,294,896	2,598,750	2,673,741	1,575,896	-41%
Charges and Fees							
Development Fees	22,500	2,863	21,000	19,540	21,000	21,000	0%
Siren Fees	2,350	2,600	2,406	1,700	2,406	2,406	0%
	24,850	5,463	23,406	21,240	23,406	23,406	0%
Interest Earnings	730	975	681	837	681	681	0%
Transfers (in)	3,986,084	2,088,373	2,586,937	2,562,015	2,811,794	2,926,131	4%
Total Revenues	11,550,295	3,693,108	4,905,920	5,182,842	5,509,622	4,526,114	-18%
Net Revenues	4,427,507	-3,851,222	-286,630	649,697	-29,849	-337,833	1032%
Beginning Fund Balance	4,183,932	4,332,946	481,724	195,093	2,589,521	2,544,673	-2%
Reserve Fund	0	0	0	0	0	15,000	0%
Ending Fund Balance	8,611,439	481,724	195,093	844,791	2,559,673	2,221,840	-13%

Capital Improvement Fund - Expenditures - 20

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Services and Charges							
Auction Fees	216	1,500	0	0	0	0	0%
Miscellaneous	600	0	0	0	0	0	0%
Professional Services	111,971	201,822	40,000	14,996	14,996	25,000	100%
Contractual Services	869,791	1,416,299	750,000	983,388	983,388	760,000	-23%
	982,578	1,619,621	790,000	998,384	998,384	785,000	-21%
Capital Outlay							
Machinery and Equipment	29,061	94,180	17,456	33,830	34,445	89,700	160%
Furniture and Fixtures	763	0	2,200	2,450	2,450	0	100%
Vehicles	189,800	32,850	0	4,500	4,500	0	-100%
Office/Electronic Equipment	62,165	0	2,000	2,674	2,674	69,000	100%
Other Improvements	2,388,890	3,228,477	1,499,911	821,243	1,206,294	285,000	-76%
Road Improvements	0	0	0	0	0	300,000	
	2,670,679	3,355,507	1,521,567	864,697	1,250,363	743,700	-41%
Debt Service							
Vehicles	90,116	97,722	68,407	93,262	93,262	88,783	-5%
Principal and Interest	3,146,816	2,304,495	2,812,577	2,576,801	2,997,462	3,016,464	1%
	3,236,931	2,402,217	2,880,984	2,670,063	3,090,724	3,105,247	0%
Transfers (out)							
Town Square/TIF District	0	10,000	0	0	0	0	#DIV/0!
General Fund	0	0	0	0	200,000	230,000	0%
Street and Alley	232,599	156,986	0	0	0	0	#DIV/0!
CUA WWTP Reimbursements	0	0	0	0	0	0	0%
	232,599	166,986	0	0	200,000	230,000	15%
Capital Fund Total	7,122,787	7,544,331	5,192,550	4,533,144	5,539,471	4,863,947	-12%

Capital Improvement Fund - Projects - 20-21

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Services and Charges							
Auction Fees	216	1,500	0	0	0	0	0%
	216	1,500	0	0	0	0	0%
Capital Outlay							
Machinery and Equipment							
Fire	13,996	62,929	15,456	14,841	15,456	0	-100%
General Government	802	5,020	0	15,700	15,700	7,500	-52%
Police	7,994	16,385	0	0	0	0	#DIV/0!
Public Works	6,268	9,846	2,000	1,550	1,550	46,700	2913%
Parks & Recreation	0	0	0	0	0	0	#DIV/0!
Golf Course	0	0	0	1,739	1,739	35,500	1941%
	29,061	94,180	17,456	33,830	34,445	89,700	160%
Furniture and Fixtures							
Fire	0	0	2,200	0	0	0	100%
General Government	763	0	0	2,450	2,450	0	0%
	763	0	2,200	2,450	2,450	0	100%
Vehicles							
Fire	13,121	0	0	0	0	0	0%
General Government	0	0	0	0	0	0	0%
Police	150,809	0	0	0	0	0	0%
Public Works	25,870	32,850	0	4,500	4,500	0	-100%
	189,800	32,850	0	4,500	4,500	0	-100%
Office/Electronic Equipment							
Fire	6,748	0	0	0	0	0	0%
General Government	19,910	0	2,000	2,194	2,194	35,500	100%
Police	28,976	0	0	0	0	0	0%
Public Works	6,531	0	0	480	480	0	0%
Golf Course	0	0	0	0	0	33,500	0%
	62,165	0	2,000	2,674	2,674	69,000	100%
Other Improvements							
Fire	0	0	0	0	0	0	0%
General Government	8,932	0	0	0	0	45,000	0%
Police	21,035	3,150	0	0	0	0	#DIV/0!
Public Works	2,000	0	0	0	0	0	0%
	31,966	3,150	0	0	0	45,000	#DIV/0!
Debt Service							
Vehicles	90,116	97,722	68,407	93,262	93,262	88,783	-5%
	90,116	97,722	68,407	93,262	93,262	88,783	-5%
Total Expenditures	404,086	229,402	90,063	136,717	137,331	292,483	113%

Capital Improvement Fund - Projects - 20-21

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenue							
Reimbursements	0	3,748	0	843	843	0	-100%
Note Proceeds	151,015	0	0	0	0	0	0%
Surplus Sales	1,548	896	896	363	363	896	147%
	152,563	4,645	896	1,206	1,206	896	-26%
Transfers (In)							
Capital Projects (25% of 1¢)	176,211	165,818	120,000	147,723	164,798	279,135	69%
	176,211	165,818	120,000	147,723	164,798	279,135	69%
Total Revenues	328,774	170,462	120,896	148,929	166,004	280,031	69%
Net Revenues	-75,312	-58,940	30,833	12,213	28,673	-12,452	-143%
Beginning Fund Balance	137,691	62,379	3,439	3,439	3,439	17,112	398%
Reserves	0	0	0	0	0	10,000	#DIV/0!
Reserves for Bunker Gear	0	0	0	0	0	5,000	#DIV/0!
Ending Fund Balance	62,379	3,439	34,272	15,652	32,112	4,660	-85%

Capital Improvement Fund - Subdivision Capital - 20-22

Revenues	Actual FY 2014-15	Budget FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Charges and Fees							
Development Fees	22,500	2,863	21,000	19,540	21,000	21,000	0%
	22,500	2,863	21,000	19,540	21,000	21,000	0%
Total Revenues	22,500	2,863	21,000	19,540	21,000	21,000	0%
Expenditures							
Capital Outlay							
Other Improvements	0	0	0	20,541	19,441	0	0%
Miscellaneous	600	0	0	0	0	0	#DIV/0!
	600	0	0	20,541	19,441	0	-100%
Total Expenditures	600	0	0	20,541	19,441	0	-100%
Net Revenues	21,900	2,863	21,000	-1,001	1,559	21,000	1247%
Beginning Fund Balance	19,429	41,329	70,498	44,192	44,192	45,751	4%
Ending Fund Balance	41,329	44,192	91,498	43,192	45,751	66,751	46%

Capital Improvement Fund - Park Capital - 20-23

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenues							
Fees in Lieu of Park Land	2,090	0	0	5,311	5,311	0	0%
2014 Bond Proceeds (Parks)	0	0	0	0	0	0	0%
	2,090	0	0	5,311	5,311	0	0%
Transfers (in)							
	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Revenues	2,090	0	0	5,311	5,311	0	0%
Expenditures							
Capital Outlay							
Other Improvements	231,338	0	0	22,186	22,186	0	0%
	231,338	0	0	22,186	22,186	0	0%
Total Expenditures	231,338	0	0	22,186	22,186	0	0%
Net Revenues	-229,248	0	0	-16,874	-16,875	0	0%
Beginning Fund Balance	296,459	67,211	67,211	67,211	67,211	50,336	-25%
Ending Fund Balance	67,211	67,211	67,211	50,337	50,336	50,336	0%

Capital Improvement Fund - Veterans' Memorial Capital - 20-24

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenues							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Revenues	0	0	0	0	0	0	0%
Expenditures							
Capital Outlay							
Other Improvements	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenditures	0	0	0	0	0	0	0%
Net Revenues	0	0	0	0	0	0	0%
Beginning Fund Balance	-213	-213	-213	-213	-213	-213	0%
Ending Fund Balance	-213	-213	-213	-213	-213	-213	0%

Capital Improvement Fund - Siren Capital - 20-25

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Charges and Fees							
Siren Fees	2,350	2,600	2,406	1,700	2,406	2,406	0%
	2,350	2,600	2,406	1,700	2,406	2,406	0%
Total Revenues	2,350	2,600	2,406	1,700	2,406	2,406	0%
Expenditures							
Capital Outlay							
Other Improvements	9,263	0	0	1,500	1,500	0	0%
	9,263	0	0	1,500	1,500	0	0%
Total Expenditures	9,263	0	0	1,500	1,500	0	0%
Net Revenues	-6,913	2,600	2,406	200	906	2,406	166%
Beginning Fund Balance	7,592	679	3,129	679	679	1,585	133%
Ending Fund Balance	679	3,279	5,535	879	1,585	3,992	152%

Capital Improvement Fund - Dedicated Sales Tax Capital - 20-26

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Services and Charges							
Miscellaneous Charges	0	0	0	5,000	5,000	0	0%
Professional Services	111,971	71,265	40,000	14,996	14,996	25,000	100%
Contractual Services	0	750,000	750,000	972,961	972,961	750,000	-23%
	111,971	821,265	790,000	992,957	992,957	775,000	-22%
Capital Outlay							
Other Improvements							
Water Improvements	21,595	348,346	203,719	27,803	138,125	100,000	-28%
Wastewater Improvements	66,054	567,830	1,000,000	524,150	794,929	0	-100%
EPA Improvements	0	0	0	0	0	0	0%
Road Improvements	4,498	0	0	5,347	5,347	130,000	2331%
Drainage Improvements	0	0	0	0	0	0	#DIV/0!
Street Lighting	0	0	0	0	0	0	0%
Road Easements	0	0	0	0	0	0	0%
Machinery and Equipment	0	0	0	0	0	0	0%
Land Acquisition	0	0	0	0	0	0	0%
Bouse Sports Complex	2,024,177	2,309,151	296,192	219,716	224,766	10,000	-96%
	2,116,323	3,225,327	1,499,911	777,017	1,163,167	240,000	-79%
Debt Service							
Principal and Interest	1,112,601	1,264,525	1,771,677	1,783,224	2,041,002	2,039,164	0%
Transfers (out)							
Town Square/TIF District	0	10,000	0	0	0	0	#DIV/0!
Street and Alley	232,599	156,986	0	0	0	0	#DIV/0!
CUA WWTP Reimbursements	0	0	0	0	0	0	0%
	232,599	166,986	0	0	0	0	#DIV/0!
Total Expenditures	3,573,495	5,478,103	4,061,588	3,553,197	4,197,125	3,054,164	-27%

Capital Improvement Fund - Dedicated Sales Tax Capital - 20-26

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenue							
Miscellaneous	0	0	0	8	0	0	0%
Loan Proceeds	0	750,000	1,795,000	1,211,576	1,211,576	750,000	-38%
2010 and 2006 Bond Proceeds	0	0	0	0	0	0	0%
2013 Bond Proceeds	0	0	0	0	0	0	0%
2014 Bond Proceeds (Utility)	2,705,805	0	0	0	0	0	0%
2014 Bond Proceeds (Parks)	3,749,238	0	0	0	0	0	0%
	6,455,043	750,000	1,795,000	1,211,584	1,211,576	750,000	-38%
Interest Earnings	716	975	681	837	681	681	0%
Transfers (in)							
Dedicated Sales Tax (1¢)	1,223,529	1,067,464	1,440,000	1,540,000	1,680,000	1,680,000	0%
Park Improvements (¼¢)	305,882	329,967	342,999	323,038	342,999	352,941	3%
	1,529,412	1,397,431	1,782,999	1,863,038	2,022,999	2,032,941	0%
Total Revenues	7,985,170	2,148,406	3,578,680	3,075,459	3,235,256	2,783,622	-14%
Net Revenues	4,296,880	-4,589,727	-482,908	-477,738	-961,869	-270,542	-72%
Beginning Fund Balance	3,301,459	7,598,339	3,008,612	2,145,059	2,145,059	1,183,190	-45%
					j		
Ending Fund Balance	7,598,339	3,008,612	2,525,704	1,667,321	1,183,190	912,648	-23%

Capital Improvement Fund - Markets at Choctaw TIF District - 20-27

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenue							
Miscellaneous	0	70,300	0	0	0	0	#DIV/0!
Ad Valorem Tax - TIF	70,894	373,112	249,000	0	75,000	75,000	0%
Land Sales	0	0	250,000	1,380,648	1,380,648	750,000	0%
2012 Bond Proceeds	858,041	400,241	0	0	0	0	#DIV/0!
	928,935	843,653	499,000	1,380,648	1,455,648	825,000	-43%
Interest Income	14	0	21	0	0	0	#DIV/0!
Transfers (in)							
Street	0	0	0	0	0	0	0%
Emergency Management	0	0	0	0	0	0	0%
CUA	0	0	0	0	0	0	0%
Insurance Fund	0	0	0	0	0	0	0%
Parks Capital Fund	0	0	0	0	0	0	0%
Capital Improvement Fund	0	0	0	0	0	0	0%
Transfer - Sales Tax	882,797	0	0	0	0	0	0%
Transfer - Principal & Interest	1,397,664	855,091	1,026,937	874,292	966,996	966,996	0%
	2,280,461	855,091	1,026,937	874,292	966,996	966,996	0%
Total Revenues	3,209,410	1,698,744	1,525,958	2,254,940	2,422,644	1,791,996	-26%
Expenditures							
Services and Charges							
Miscellaneous	0	0	0	0	0	0	0%
Professional Services	0	130,558	0	0	0	0	0%
Contractual Services	869,791	666,299	0	10,427	10,427	10,000	-4%
	869,791	796,857	0	10,427	10,427	10,000	-4%
Capital Outlay							
Machinery and Equipment	0	0	0	0	0	0	0%
Road Improvements						300,000	0%
	0	0	0	0	0	300,000	0%
Debt Service							
Principal/Interest	2,034,214	1,039,969	1,040,900	793,577	956,461	977,300	2%
	2,034,214	1,039,969	1,040,900	793,577	956,461	977,300	2%
Transfers (out)							
General Fund	0	0	0	0	200,000	230,000	0%
	0	0	0	0	200,000	230,000	0%
Total Expenditures	2,904,006	1,836,826	1,040,900	804,005	1,166,888	1,517,300	30%
Net Revenues	305,404	-138,082	485,058	1,450,936	1,255,756	274,696	-78%
Beginning Fund Balance	411,283	461,175	323,093	323,093	323,093	1,578,849	389%
Reserve Fund	0	0	0	0	0	0	0%
Ending Fund Balance	716,687	323,093	808,151	1,774,029	1,578,849	1,853,545	17%

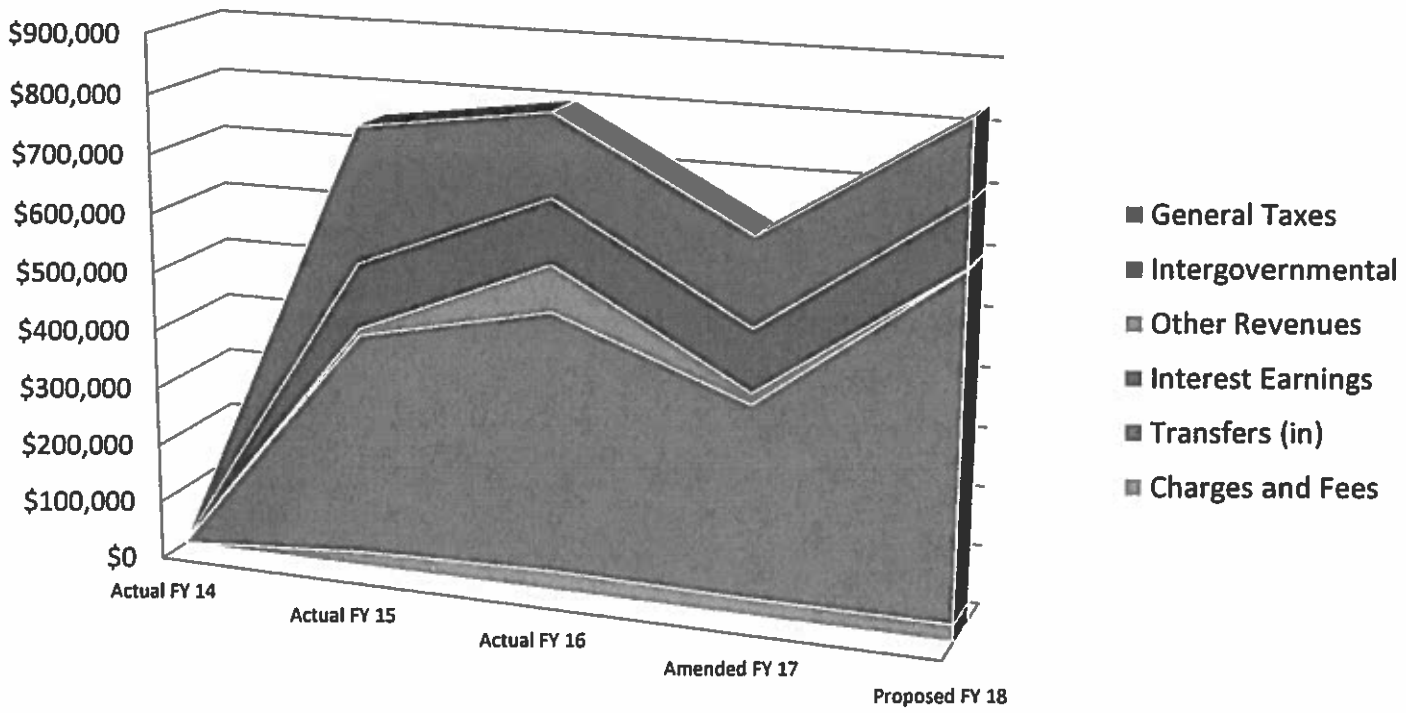
Capital Improvement Fund - Park Safety Capital - 20-28

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Services and Charges							
Contractual Services	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Capital Outlay							
Other Improvements	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenses	0	0	0	0	0	0	0%
Net Revenues	0	0	0	0	0	0	0%
Beginning Fund Balance	5,848	5,848	5,848	5,848	5,848	5,848	0%
Ending Fund Balance	5,848	5,848	5,848	5,848	5,848	5,848	0%

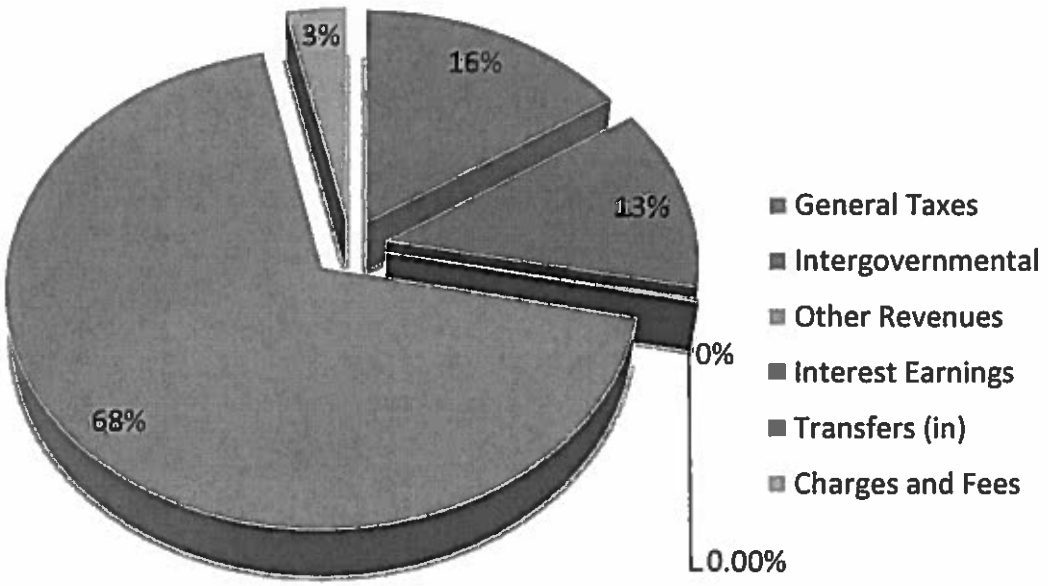
Special Revenue Fund - Summary

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18
Revenues						
General Taxes	229,650	139,964	138,992	149,727	149,727	130,000
Intergovernmental	111,470	109,163	109,100	96,578	105,436	105,100
Other Revenues	10,928	78,616	45	18,648	18,648	2,000
Interest Earnings	163	4	2	3	2	2
Transfers (in)	378,771	440,432	282,430	260,144	325,000	573,270
Charges and Fees	24,275	33,175	32,756	24,650	28,863	28,600
Total Revenues	755,256	801,354	563,326	549,750	627,676	838,972
Expenditures						
Personal Services	151,951	189,761	235,877	190,382	227,516	256,023
Materials and Supplies	78,653	69,474	82,700	66,770	74,687	84,700
Services and Charges	133,276	182,555	176,832	169,946	177,584	157,575
Capital Outlay	26,513	54,798	16,750	359,517	359,517	170,376
Debt Service	264,977	140,288	140,877	133,152	135,000	135,000
Transfers (out)	69,583	145,744	72,867	65,414	72,867	81,759
Total Expenditures	724,953	782,619	725,903	985,181	1,047,171	885,433
Net Revenues	30,304	18,735	-162,576	-435,431	-419,495	-46,461
Beginning Fund Balance	690,635	715,390	734,125	571,548	725,706	306,211
Reserves	110,845	110,845	85,845	85,845	92,015	95,140
Ending Fund Balance	831,784	844,970	657,393	221,962	398,226	354,890

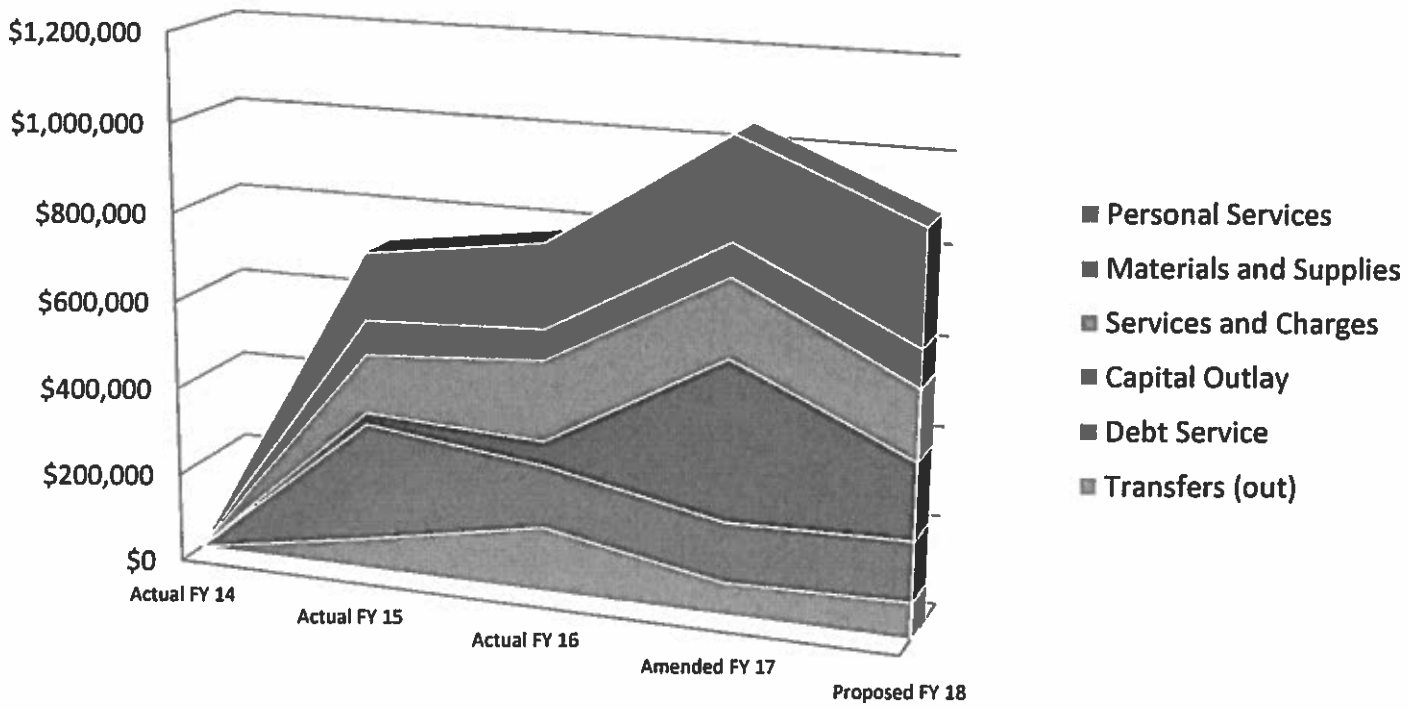
Special Revenue Fund Revenues by Type - FY 14 to FY 18



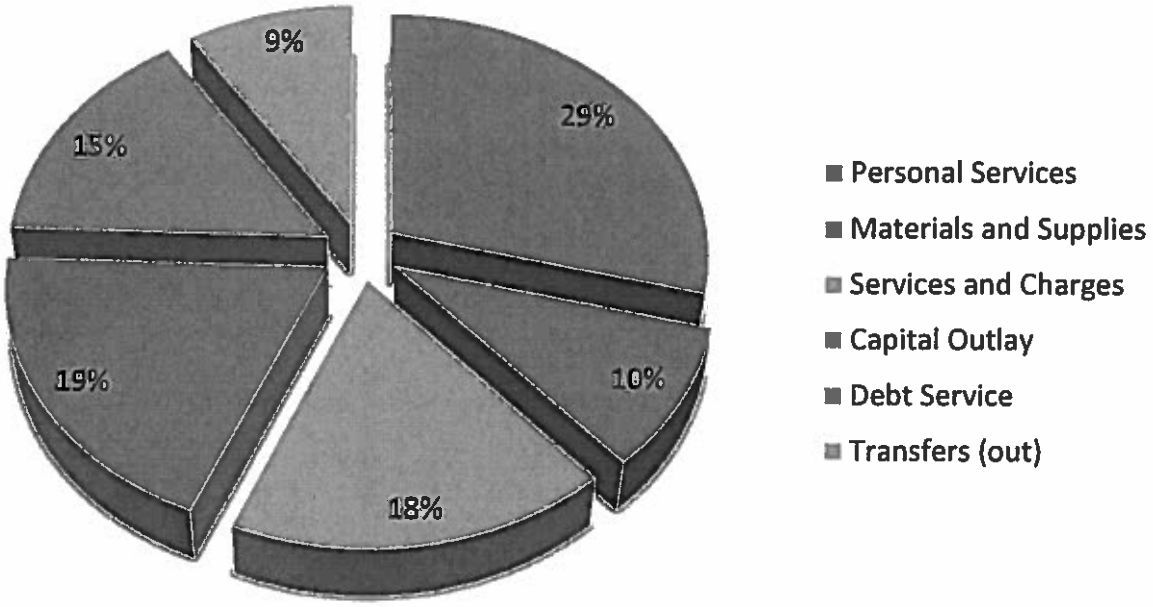
Special Revenue Fund Revenue Sources - FY 18



Special Revenue Fund Expenditures by Type - FY 14 to FY 18



Special Revenue Fund Expenditures - FY 18



Special Revenue Fund - Revenues - 30

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
General Taxes							
Ad Valorem Tax	229,650	139,964	138,992	149,727	149,727	130,000	-13%
	229,650	139,964	138,992	149,727	149,727	130,000	-13%
Intergovernmental							
Commercial Vehicle Tax	89,814	86,582	87,000	76,399	83,336	83,000	0%
Gasoline Excise Tax	21,656	22,581	22,100	20,179	22,100	22,100	0%
FEMA Bridge Reimbursement	0	0	0	0	0	0	0%
	111,470	109,163	109,100	96,578	105,436	105,100	0%
Other Revenues							
Oil Royalties	0	37	45	0	0	0	#DIV/0!
Miscellaneous	2,022	78,579	0	18,648	18,648	2,000	-89%
Waste Management Donations	8,906	0	0	0	0	0	0%
	10,928	78,616	45	18,648	18,648	2,000	-89%
Charges and Fees							
Rent	3,600	3,300	3,600	2,700	3,600	3,600	0%
Lot Sales	20,675	29,875	29,156	21,950	25,263	25,000	-1%
	24,275	33,175	32,756	24,650	28,863	28,600	-1%
Interest Earnings	163	4	2	3	2	2	0%
Transfers (in)							
Street and Alley (55% of 1¢)	303,771	365,432	207,430	190,144	250,000	498,270	99%
Solid Waste Fund Transfer	15,000	15,000	15,000	15,000	15,000	15,000	0%
General Fund Transfer	60,000	60,000	60,000	55,000	60,000	60,000	0%
Payroll Transfer	0	0	0	0	0	0	0%
	378,771	440,432	282,430	260,144	325,000	573,270	76%
Total Revenues	755,256	801,354	563,326	549,750	627,676	838,972	34%
Net Revenues	30,304	18,735	-162,576	-435,431	-419,495	-46,461	-89%
Beginning Fund Balance	690,635	715,390	734,125	571,548	725,706	306,211	-58%
Reserves	110,845	110,845	85,845	85,845	92,015	95,140	3%
Ending Fund Balance	831,784	844,970	657,393	221,962	398,226	354,890	-11%

Special Revenue Fund - Expenditures - 30

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	134,375	164,948	204,746	165,948	196,288	222,789	14%
Fringe Benefits	17,576	24,813	31,131	24,434	31,228	33,234	6%
	151,951	189,761	235,877	190,382	227,516	256,023	13%
Materials and Supplies							
Operating Supplies	0	455	1,000	1,523	2,000	2,000	0%
Repair/Maintenance Supplies	41,983	34,926	36,500	32,268	37,500	37,500	0%
Small Tools/Minor Equipment	200	39	200	187	187	200	7%
Fleet Parts and Supplies	36,469	34,054	45,000	32,791	35,000	45,000	29%
	78,653	69,474	82,700	66,770	74,687	84,700	13%
Services and Charges							
Miscellaneous	1,774	1,268	1,694	609	609	1,000	64%
Utility Services	60,055	60,438	61,000	66,000	66,000	66,000	0%
Professional Services	0	17,156	23,975	13,960	13,960	0	-100%
Contractual Services	58,061	86,648	71,132	63,397	70,265	73,045	4%
Fleet Services	8,352	8,281	9,000	21,206	21,250	9,000	-58%
Repair/Maintenance Services	456	3,688	4,000	700	1,000	4,000	300%
Uniforms	4,578	5,077	6,030	4,074	4,500	4,530	1%
	133,276	182,555	176,832	169,946	177,584	157,575	-11%
Capital Outlay							
Machinery and Equipment	1,098	0	6,750	113,390	113,390	130,376	0%
Vehicles	0	0	0	0	0	0	0%
Other Improvements	8,972	54,798	10,000	246,127	246,127	10,000	-96%
Special Projects	16,443	0	0	0	0	30,000	0%
	26,513	54,798	16,750	359,517	359,517	170,376	-53%
Debt Service							
Machinery and Equipment	0	0	0	0	0	0	0%
Principal and Interest	264,977	140,288	140,877	133,152	135,000	135,000	0%
Fiscal Agents' Fees	0	0	0	0	0	0	0%
	264,977	140,288	140,877	133,152	135,000	135,000	0%
Transfers (out)							
Insurance Fund							
Risk Management	9,472	7,549	9,295	8,165	9,295	8,591	-8%
Unemployment	134	78	329	271	329	33	-90%
Workers Compensation	14,971	11,112	10,792	8,898	10,792	10,136	-6%
Health Insurance	45,006	44,602	52,451	48,080	52,451	63,000	20%
Payroll Transfer	0	82,403	0	0	0	0	0%
	69,583	145,744	72,867	65,414	72,867	81,759	12%
Total Expenditures	724,953	782,619	725,903	985,181	1,047,171	885,433	-15%

Special Revenue Fund - Cemetery Fund - 30-30

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	0	2,579	12,000	2,254	3,542	8,581	142%
Fringe Benefits	0	197	174	172	271	648	139%
	0	2,776	12,174	2,426	3,813	9,230	142%
Materials and Supplies							
Operating Supplies	0	455	1,000	1,523	2,000	2,000	0%
Repair/Maintenance Supplies	0	0	500	1,433	1,500	1,500	100%
	0	455	1,500	2,956	3,500	3,500	0%
Services and Charges							
Miscellaneous	0	0	0	15	15	0	0%
Professional Services	0	75	75	0	0	0	#DIV/0!
Contractual Services	1,850	1,782	2,237	1,570	2,400	4,150	73%
Uniforms	0	0	1,500	0	0	0	100%
	1,850	1,857	3,812	1,585	2,415	4,150	72%
Capital Outlay							
Machinery & Equipment	0	0	6,750	5,000	5,000	750	-85%
	0	0	6,750	5,000	5,000	750	-85%
Transfers (out)							
Insurance							
Risk Management	963	47	388	0	388	388	0%
Unemployment	0	0	33	0	33	33	100%
Workers Compensation	0	0	1,085	0	1,085	1,085	100%
Health Insurance	0	0	0	0	0	0	0%
	963	47	1,506	0	1,506	1,506	0%
Total Expenditures	2,813	5,136	18,992	6,967	11,234	18,386	64%

Special Revenue Fund - Cemetery Fund - 30-30

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenue							
Oil Royalties (87.5%/12.5%)	0	37	45	0	0	0	#DIV/0!
Miscellaneous	0	0	0	0	0	0	0%
	0	37	45	0	0	0	#DIV/0!
Interest Earnings	17	0	0	0	0	0	0%
	17	0	0	0	0	0	0%
Charges							
Rent	3,600	3,300	3,600	2,700	3,600	3,600	0%
Lot Sales (87.5%/12.5%)	20,675	29,875	29,156	21,950	25,263	25,000	-1%
	24,275	33,175	32,756	24,650	28,863	28,600	-1%
Total Revenues	24,292	33,212	32,801	24,650	28,863	28,600	-1%
Net Revenues	21,480	28,077	13,809	17,683	17,629	10,214	-42%
Beginning Fund Balance	30,526	30,726	58,803	72,612	55,791	73,420	32%
Reserves	85,845	85,845	85,845	85,845	92,015	95,140	3%
Ending Fund Balance	137,851	144,648	158,457	176,140	165,435	178,774	8%

Special Revenue Fund - Street and Alley Fund - 30-70

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	134,375	162,369	192,746	163,694	192,746	214,208	11%
Fringe Benefits	17,576	24,615	30,957	24,261	30,957	32,586	5%
	151,951	186,984	223,703	187,955	223,703	246,793	10%
Materials and Supplies							
Fleet Parts and Supplies	36,469	34,054	45,000	32,791	35,000	45,000	29%
Repair/Maintenance Supplies	41,983	34,926	36,000	30,835	36,000	36,000	0%
Small Tools/Minor Equipment	200	39	200	187	187	200	7%
	78,653	69,018	81,200	63,814	71,187	81,200	14%
Services and Charges							
Miscellaneous	0	0	0	11	11	0	0%
Utility Services	60,055	60,438	61,000	66,000	66,000	66,000	0%
Contractual Services	9,212	6,615	8,000	6,007	7,000	8,000	14%
Fleet Services	8,352	8,281	9,000	21,206	21,250	9,000	-58%
Repair/Maintenance Services	456	3,688	4,000	700	1,000	4,000	300%
Uniforms	4,578	5,077	4,530	4,074	4,500	4,530	1%
	82,653	84,098	86,530	97,998	99,761	91,530	-8%
Capital Outlay							
Machinery and Equipment	1,098	0	0	0	0	0	0%
Vehicles	0	0	0	0	0	0	0%
Other Improvements	8,972	54,798	10,000	246,127	246,127	10,000	-96%
	10,070	54,798	10,000	246,127	246,127	10,000	-96%
Debt Service							
Machinery and Equipment	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Transfers (out)							
Insurance							
Risk Management	8,509	7,502	8,907	8,165	8,907	8,203	-8%
Unemployment	134	78	296	271	296	0	-100%
Workers Compensation	14,971	11,112	9,707	8,898	9,707	9,051	-7%
Health Insurance	45,006	44,602	52,451	48,080	52,451	63,000	20%
Payroll Transfer	0	82,403	0	0	0	0	0%
	68,620	145,697	71,361	65,414	71,361	80,253	12%
Total Expenditures	391,946	540,596	472,794	661,308	712,139	509,777	-28%

Special Revenue Fund - Street and Alley Fund - 30-70

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Intergovernmental							
Commercial Vehicle Tax	89,814	86,582	87,000	76,399	83,336	83,000	0%
Gasoline Excise Tax	21,656	22,581	22,100	20,179	22,100	22,100	0%
	111,470	109,163	109,100	96,578	105,436	105,100	0%
Other Revenues							
Miscellaneous	2,022	78,579	0	18,648	18,648	2,000	-89%
	2,022	78,579	0	18,648	18,648	2,000	-89%
Transfers (in)							
Street and Alley	303,771	365,432	207,430	190,144	250,000	498,270	99%
	303,771	365,432	207,430	190,144	250,000	498,270	99%
Total Revenues	417,263	553,174	316,530	305,370	374,084	605,370	62%
Net Revenues	25,316	12,578	-156,264	-355,938	-338,056	95,593	-128%
Beginning Fund Balance	329,417	263,362	360,385	360,385	360,385	22,329	-94%
Ending Fund Balance	354,733	275,940	204,121	4,447	22,329	117,922	428%

Special Revenue Fund - Library Construction Fund - 30-76

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Miscellaneous Revenue	0	0	0	0	0	0	0%
Interest Earnings	33	0	0	0	0	0	0%
	33	0	0	0	0	0	0%
Total Revenues	33	0	0	0	0	0	0%
Expenditures							
Services and Charges							
Miscellaneous	10	0	0	0	0	0	0%
Professional Services	0	15,400	13,900	13,960	13,960	0	-100%
	10	15,400	13,900	13,960	13,960	0	-100%
Total Expenditures	10	15,400	13,900	13,960	13,960	0	-100%
Net Revenues	23	-15,400	-13,900	-13,960	-13,960	0	-100%
Beginning Fund Balance	15,258	15,281	24,881	24,881	22,881	8,921	-61%
Reserves	25,000	25,000	0	0	0	0	#DIV/0!
Ending Fund Balance	40,281	24,881	10,981	10,921	8,921	8,921	0%

Special Revenue Fund - City Sinking Fund - 30-77

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
General Taxes							
Ad Valorem Tax	229,650	139,964	138,992	149,727	149,727	130,000	-13%
	229,650	139,964	138,992	149,727	149,727	130,000	-13%
Interest Earnings	113	4	2	3	2	2	0%
Total Revenues	229,763	139,968	138,995	149,729	149,729	130,002	-13%
Expenditures							
Services and Charges							
Miscellaneous	1,764	1,268	1,694	583	583	1,000	72%
	1,764	1,268	1,694	583	583	1,000	72%
Debt Service							
Principal and Interest	264,977	140,288	140,877	133,152	135,000	135,000	0%
Fiscal Agents' Fees	0	0	0	0	0	0	0%
	264,977	140,288	140,877	133,152	135,000	135,000	0%
Total Expenditures	266,741	141,556	142,571	133,735	135,583	136,000	0%
Net Revenues	-36,978	-10,579	-3,577	15,995	14,146	-5,998	-142%
Beginning Fund Balance	66,073	29,095	21,757	21,757	21,757	35,904	65%
Ending Fund Balance	29,095	21,757	18,180	37,752	35,904	29,906	-17%

Special Revenue Fund - Community Development Fund - 30-90

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenue							
Solid Waste Franchise Fee	8,906	0	0	0	0	0	0%
	8,906	0	0	0	0	0	0%
Transfers (in)							
General Fund Transfer	60,000	60,000	60,000	55,000	60,000	60,000	0%
Solid Waste Fund Transfer	15,000	15,000	15,000	15,000	15,000	15,000	0%
	75,000	75,000	75,000	70,000	75,000	75,000	0%
Total Revenues	83,906	75,000	75,000	70,000	75,000	75,000	0%
Expenditures							
Services and Charges							
Professional Services	0	1,681	10,000	0	0	0	#DIV/0!
Contractual Services	47,000	78,251	60,895	55,820	60,865	60,895	0%
	47,000	79,932	70,895	55,820	60,865	60,895	0%
Capital Outlay							
Special Projects	16,443	0	0	0	0	30,000	0%
	16,443	0	0	0	0	30,000	0%
Debt Service							
Principal and Interest	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenditures	63,443	79,932	70,895	55,820	60,865	90,895	49%
Net Revenues	20,463	-4,932	4,105	14,180	14,135	-15,895	-212%
Beginning Fund Balance	11,345	31,808	26,876	26,876	26,876	41,011	53%
Ending Fund Balance	31,808	26,876	30,981	41,056	41,011	25,116	-39%

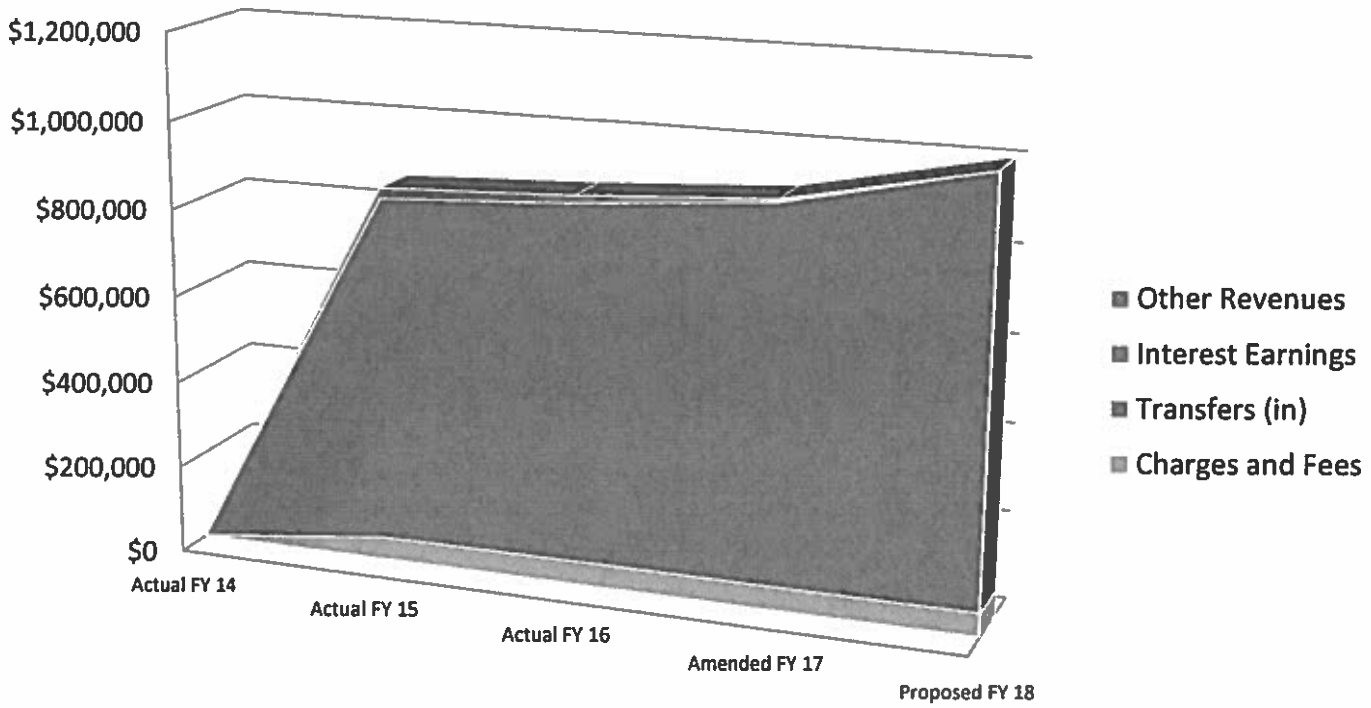
Special Revenue Fund - Emergency Management Fund - 30-91

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Intergovernmental							
FEMA Bridge Reimbursement	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Revenue	0	0	0	0	0	0	0%
Expenditures							
Capital Outlay							
Machinery and Equipment	0	0	0	108,390	108,390	129,626	0%
	0	0	0	108,390	108,390	129,626	0%
Total Expenditures	0	0	0	108,390	108,390	129,626	0%
Net Revenues	0	0	0	-108,390	-108,390	-129,626	0%
Beginning Fund Balance	238,016	238,016	238,016	238,016	238,016	129,626	-46%
Ending Fund Balance	238,016	238,016	238,016	129,626	129,626	0	-100%

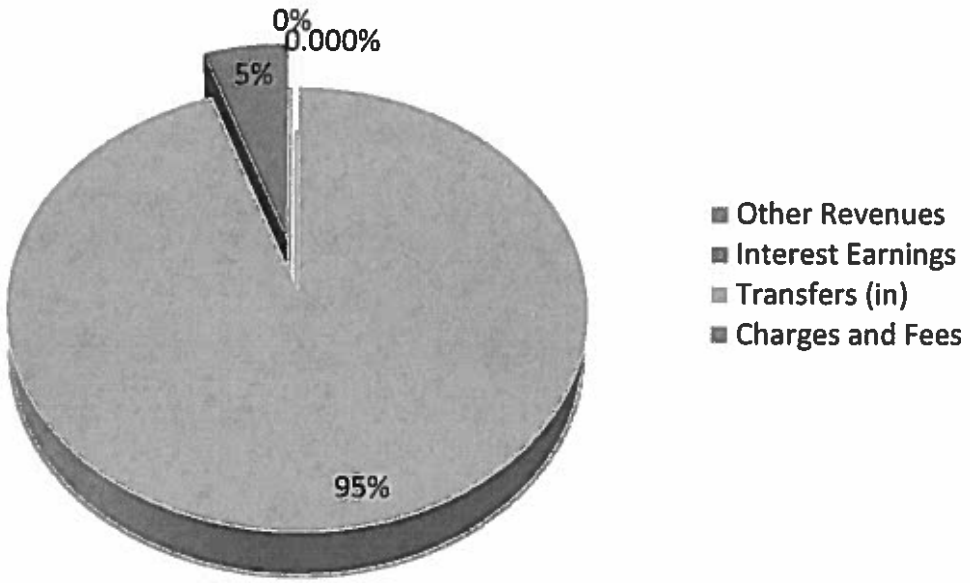
Insurance Fund - Summary

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18
Revenues						
Other Revenues	24,021	17,050	0	6,233	6,233	0
Interest Earnings	30	0	0	0	0	0
Transfers (in)	788,296	812,761	851,197	779,294	851,264	951,842
Charges and Fees	50,754	52,120	50,754	46,196	52,804	52,804
Total Revenues	863,101	881,931	901,951	831,724	910,301	1,004,646
Expenditures						
Services and Charges	820,586	922,117	878,098	860,134	907,891	903,055
Capital Outlay	17,670	7,933	9,000	0	0	2,500
Transfers (out)	0	0	0	0	0	0
Total Expenditures	838,256	930,050	887,098	860,134	907,891	905,555
Net Revenues	24,845	-48,120	14,853	-28,410	2,410	99,091
Beginning Fund Balance	314,359	339,204	291,085	305,938	292,536	294,946
Reserves	309,669	306,577	264,821	259,238	178,673	178,673
Ending Fund Balance	648,873	597,662	570,759	536,766	473,619	572,710

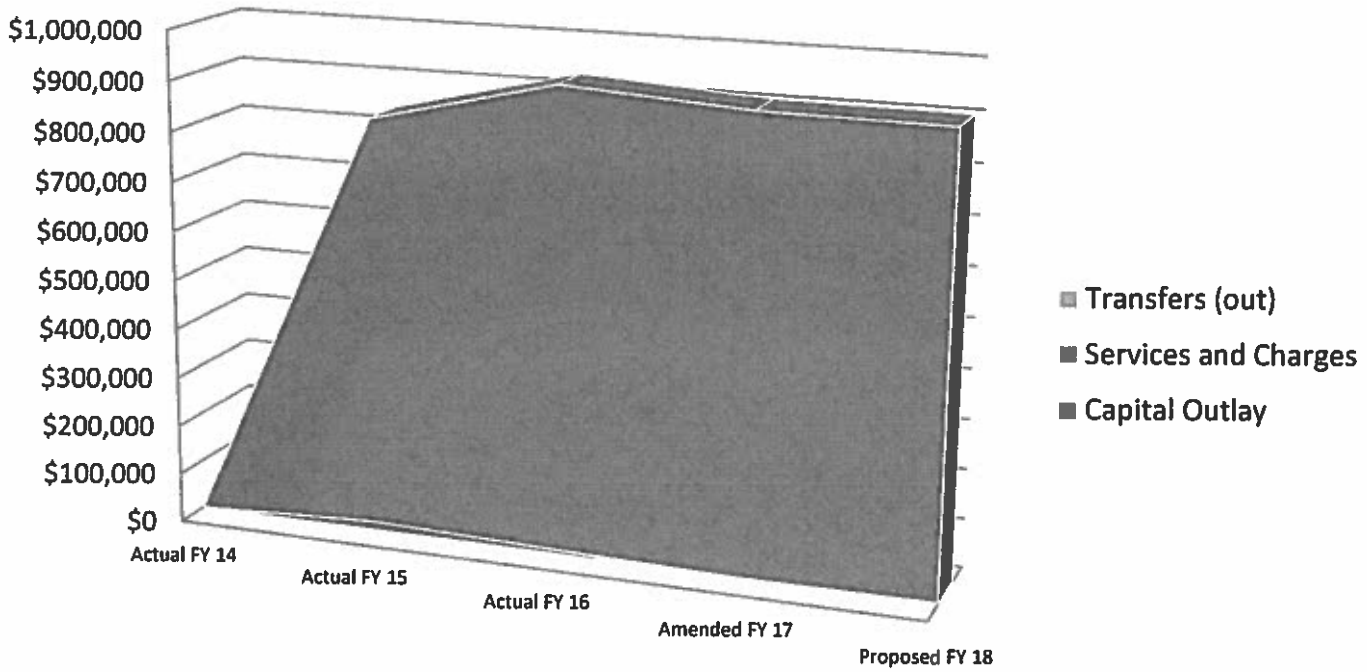
Insurance Fund Revenues by Type - FY 14 to FY 18



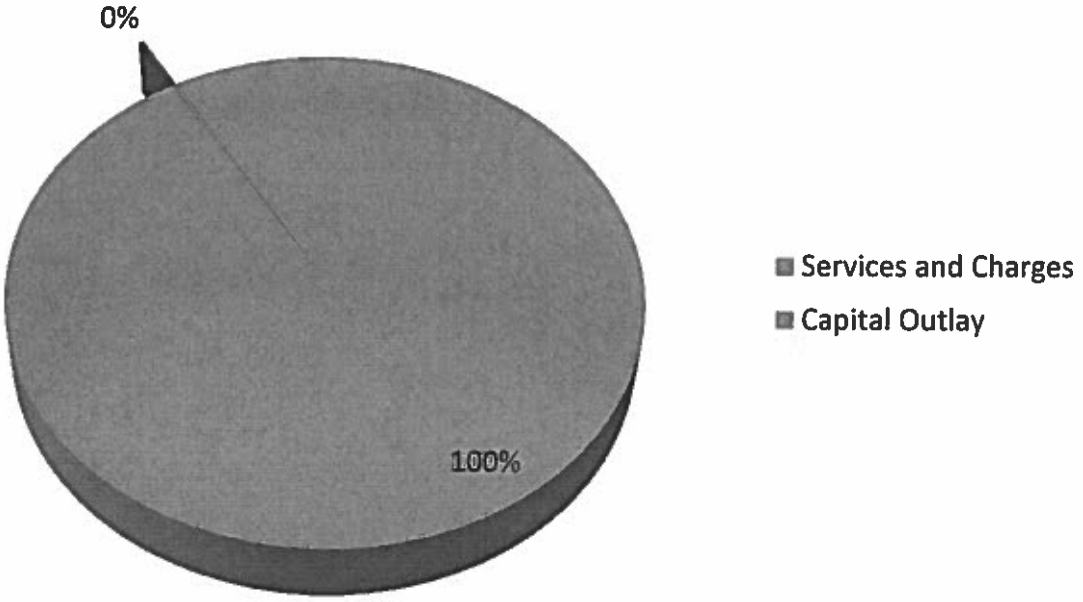
Insurance Fund Revenue Sources - FY 18



Insurance Fund Expenditures by Type - FY 14 to FY 18



Insurance Fund Expenditures - FY 18



Insurance Fund - Revenues and Expenditures - 40

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenues							
Miscellaneous	24,021	17,050	0	6,233	6,233	0	-100%
	24,021	17,050	0	6,233	6,233	0	-100%
Interest Earnings	30	0	0	0	0	0	0%
Transfers (in)	788,296	812,761	851,197	779,294	851,264	951,842	12%
Charges and Fees	50,754	52,120	50,754	46,196	52,804	52,804	0%
Total Revenues	863,101	881,931	901,951	831,724	910,301	1,004,646	10%
Expenditures							
Services and Charges							
Miscellaneous	1,800	4,104	1,252	600	1,252	1,252	0%
Insurance and Bonds	818,787	918,014	876,846	859,533	906,639	901,803	-1%
	820,586	922,117	878,098	860,134	907,891	903,055	-1%
Capital Outlay							
Machinery and Equipment	17,670	7,933	9,000	0	0	2,500	#DIV/0!
	17,670	7,933	9,000	0	0	2,500	#DIV/0!
Transfers (out)							
Payroll Accounts	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenditures	838,256	930,050	887,098	860,134	907,891	905,555	0%
Net Revenues	24,845	-48,120	14,853	-28,410	2,410	99,091	4012%
Beginning Fund Balance	314,359	339,204	291,085	305,938	292,536	294,946	1%
Reserves	309,669	306,577	264,821	259,238	178,673	178,673	0%
Ending Fund Balance	648,873	597,662	570,759	536,766	473,619	572,710	21%

Insurance Fund - Risk Management - 40-41

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenues							
Miscellaneous	24,021	17,050	0	6,233	6,233	0	-100%
	24,021	17,050	0	6,233	6,233	0	-100%
Transfers (in)	91,066	107,106	106,882	97,619	106,882	99,342	-7%
Total Revenues	115,087	124,156	106,882	103,852	113,115	99,342	-12%
Expenditures							
Services and Charges							
Claims	4,131	0	5,726	0	0	0	#DIV/0!
Insurance and Bonds	89,553	92,156	92,156	101,097	101,097	96,842	-4%
	93,684	92,156	97,882	101,097	101,097	96,842	-4%
Capital Outlay							
Machinery and Equipment	17,670	7,933	9,000	0	0	2,500	#DIV/0!
	17,670	7,933	9,000	0	0	2,500	#DIV/0!
Total Expenditures	111,353	100,089	106,882	101,097	101,097	99,342	-2%
Net Revenues	3,734	24,067	0	2,756	12,018	0	-100%
Beginning Fund Balance	139,203	140,590	163,655	163,655	163,655	175,673	7%
Ending Fund Balance	142,937	164,657	163,655	166,410	175,673	175,673	0%

Insurance Fund - Unemployment - 40-42

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Interest Earnings	13	0	0	0	0	0	0%
Transfers (in)	1,499	1,252	4,104	4,146	4,171	0	-100%
Total Revenues	1,512	1,252	4,104	4,146	4,171	0	-100%
Expenditures							
Services and Charges							
Miscellaneous	1,252	4,104	1,252	600	1,252	1,252	0%
	1,252	4,104	1,252	600	1,252	1,252	0%
Total Expenditures	1,252	4,104	1,252	600	1,252	1,252	0%
Net Revenues	260	-2,852	2,852	3,546	2,919	-1,252	-143%
Beginning Fund Balance	33,742	30,430	33,388	33,388	33,388	36,307	9%
Reserves	68,236	68,236	68,236	68,236	68,236	68,236	0%
Ending Fund Balance	102,238	101,624	104,476	105,171	104,543	103,291	-1%

Insurance Fund - Workers' Compensation - 40-43

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenue							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Interest Earnings	17	0	0	0	0	0	0%
Transfers (in)	167,175	179,174	134,690	122,470	134,690	137,765	2%
Total Revenues	167,192	179,174	134,690	122,470	134,690	137,765	2%
Expenditures							
Services and Charges							
Miscellaneous	548	0	0	0	0	0	0%
Insurance and Bonds	167,176	179,716	134,690	135,271	135,271	134,690	0%
	167,723	179,716	134,690	135,271	135,271	134,690	0%
Transfers (out)							
Payroll Accounts	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenditures	167,723	179,716	134,690	135,271	135,271	134,690	0%
Net Revenues	-531	-542	0	-12,801	-581	3,075	-629%
Beginning Fund Balance	10,418	9,887	9,345	9,345	9,345	8,764	-6%
Reserves	110,437	110,437	110,437	110,437	110,437	110,437	0%
Ending Fund Balance	120,324	119,782	119,782	106,981	119,201	122,276	3%

Insurance Fund - Health Insurance - 40-44

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Transfers (in)	528,556	525,229	605,521	555,059	605,521	714,735	18%
Charges for Services							
Employee Premiums	50,754	52,120	50,754	46,196	52,804	52,804	0%
	50,754	52,120	50,754	46,196	52,804	52,804	0%
Total Revenues	579,310	577,349	656,275	601,255	658,325	767,539	17%
Expenditures							
Services and Charges							
Insurance and Bonds	562,059	646,142	650,000	623,166	670,271	670,271	0%
	562,059	646,142	650,000	623,166	670,271	670,271	0%
Total Expenditures	562,059	646,142	650,000	623,166	670,271	670,271	0%
Net Revenues	17,252	-68,793	6,275	-21,910	-11,946	97,268	-914%
Beginning Fund Balance	130,996	127,904	86,148	80,565	80,565	68,619	-15%
Ending Fund Balance	148,248	86,148	92,423	58,655	68,619	165,887	142%

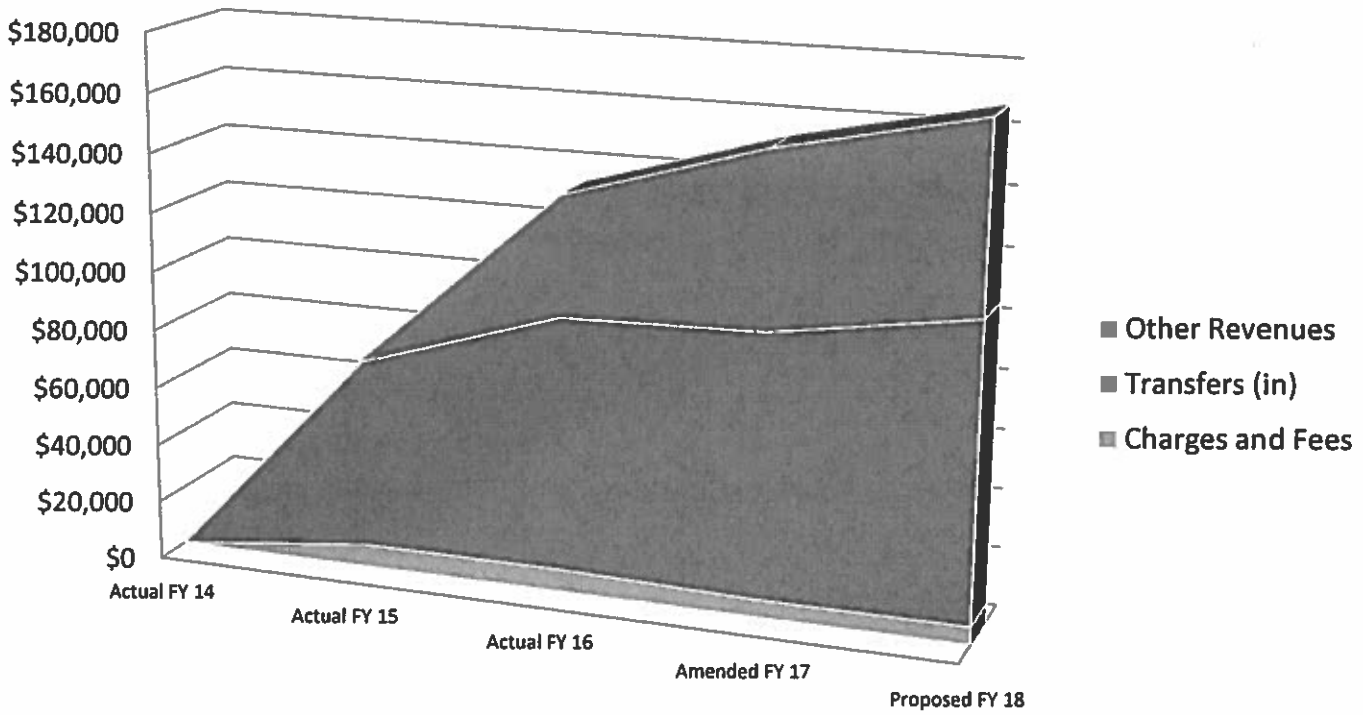
Insurance Fund - Health Reimbursement Arrangement - 40-45

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Beginning Fund Balance	5,583	5,583	5,583	5,583	5,583	5,583	0%
Ending Fund Balance	5,583	5,583	5,583	5,583	5,583	5,583	0%

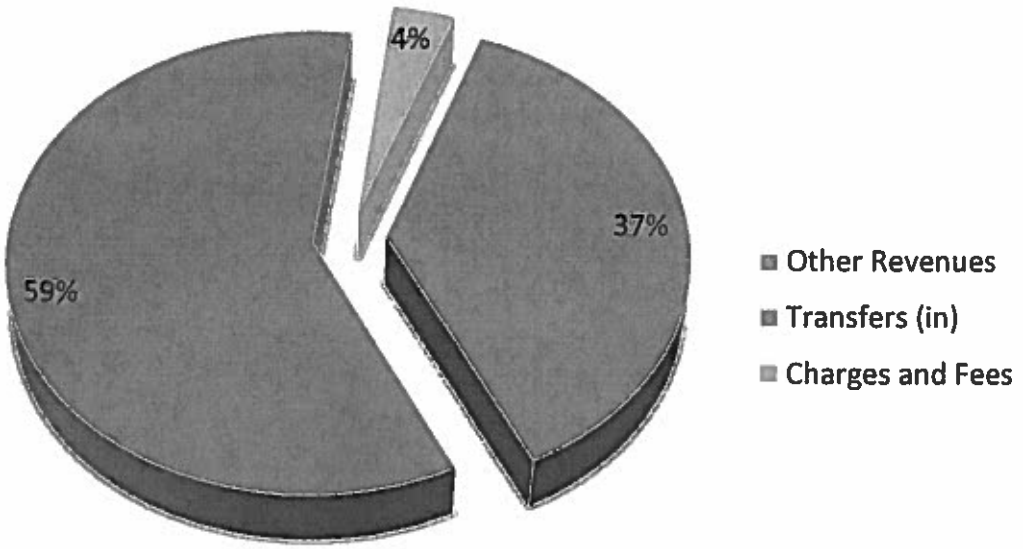
Culture and Recreation Fund - Summary

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18
Revenues						
Other Revenues	1,333	40,398	105,690	45,951	58,645	62,500
Transfers (in)	64,335	85,647	89,180	81,748	89,180	99,654
Charges and Fees	7,630	7,590	7,000	5,490	5,940	6,000
Total Revenues	73,298	133,635	201,870	133,189	153,765	168,154
Expenditures						
Personal Services	0	10,605	36,204	409	409	0
Materials and Supplies	12,985	15,233	19,972	27,793	28,613	45,908
Services and Charges	65,517	72,549	77,907	79,946	87,054	102,250
Capital Outlay	0	18,684	7,000	1,378	6,378	27,000
Transfers (out)	1,089	940	1,087	1,087	1,087	1,101
Total Expenditures	79,591	118,011	142,170	110,613	123,541	176,259
Net Revenues	-6,293	15,624	59,700	22,576	30,224	-8,105
Beginning Fund Balance	69,842	63,549	97,467	98,937	97,467	111,920
Deposit Liabilities	0	0	0	0	0	0
Reserves	0	0	0	0	0	0
Ending Fund Balance	63,549	79,173	157,167	121,513	127,691	103,815

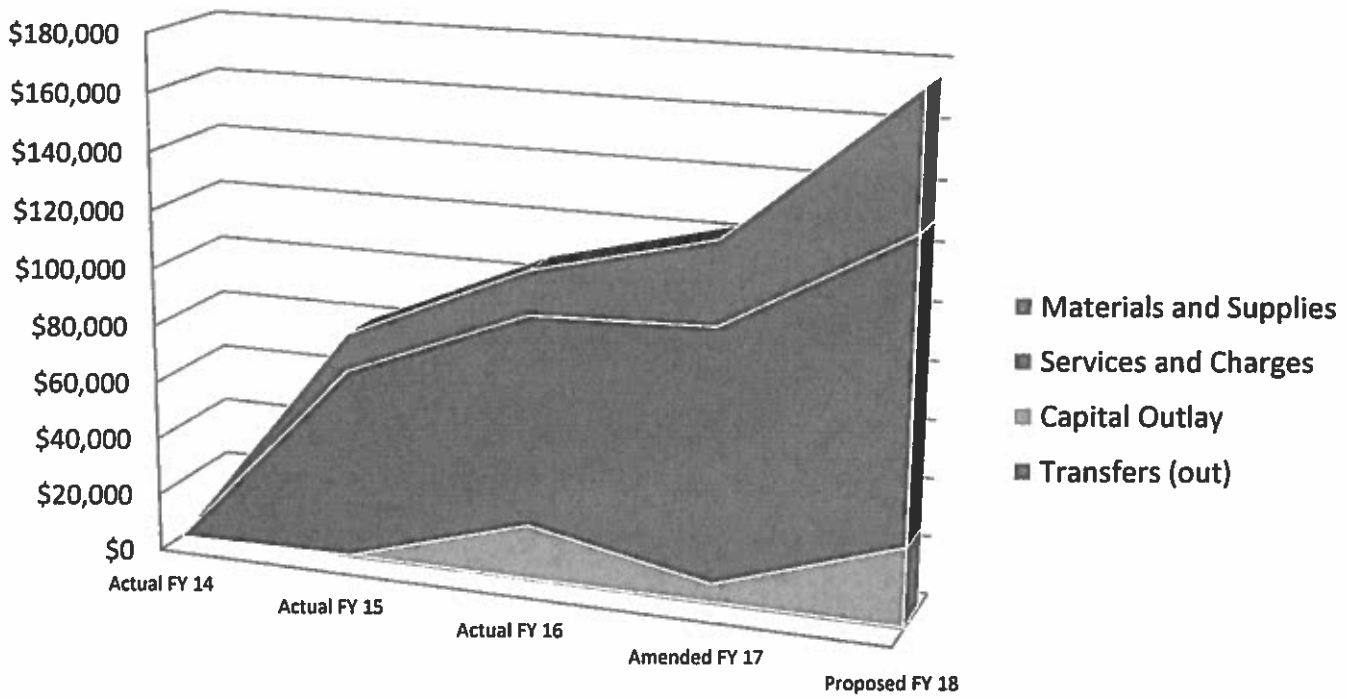
Culture and Recreation Fund Revenues by Type - FY 14 to FY 18



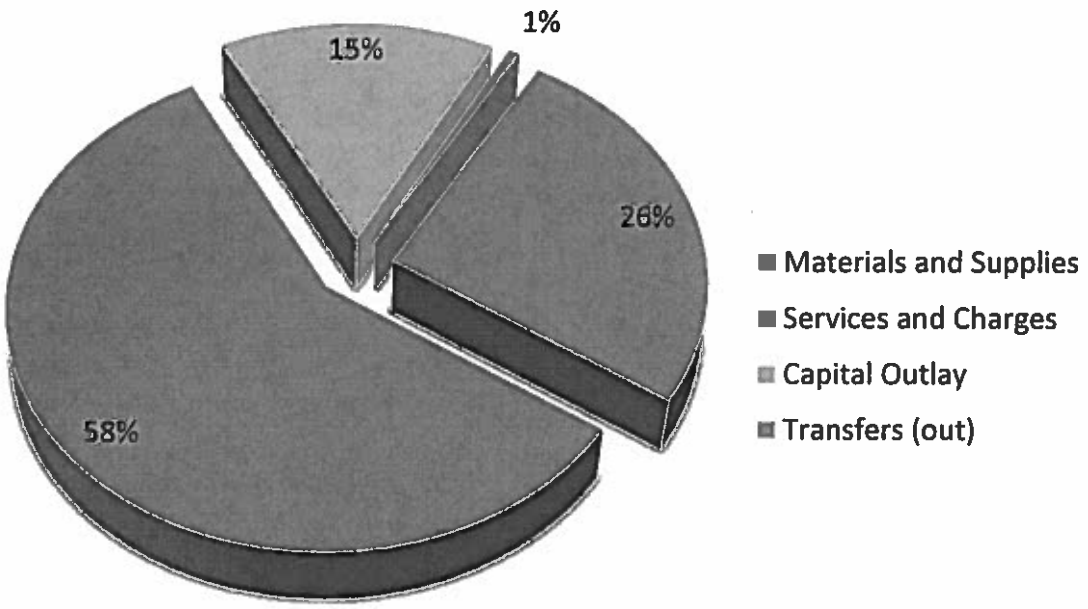
Culture and Recreation Fund Revenue Sources - FY 18



Culture and Recreation Fund Expenditures by Type - FY 14 to FY 18



Culture and Recreation Fund Expenditures - FY 18



Culture and Recreation Fund - Revenues - 50

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenue							
Miscellaneous	1,333	6,443	1,620	0	5,046	5,000	-1%
Sponsorship - Banner	0	10,500	12,000	1,986	2,000	5,000	150%
Game Revenue - League	0	3,910	18,750	25,414	34,609	35,000	1%
Game Revenue - Tournament	0	1,790	0			0	#VALUE!
Gate Fees - League	0	8,045	29,400	0	0	0	#DIV/0!
Gate Fees - Tournament	0	3,711	14,700	0	0	0	#DIV/0!
Concessions	0	6,000	24,600	13,485	16,990	17,500	3%
Donations	0	0	4,620	5,066	0	0	#DIV/0!
	1,333	40,398	105,690	45,951	58,645	62,500	7%
Transfers (in)							
General Sales Tax (6% of 1¢)	33,335	36,706	41,160	37,730	41,160	49,827	21%
General Sales Tax (4.5% of 1¢)	31,000	48,941	48,020	44,018	48,020	49,827	4%
	64,335	85,647	89,180	81,748	89,180	99,654	12%
Charges and Fees							
Rental	7,630	7,590	7,000	5,490	5,940	6,000	1%
	7,630	7,590	7,000	5,490	5,940	6,000	1%
Total Revenues	73,298	133,635	201,870	133,189	153,765	168,154	9%
Net Revenues	-6,293	15,624	59,700	22,576	30,224	-8,105	-127%
Beginning Fund Balance	69,842	63,549	97,467	98,937	97,467	111,920	15%
Deposit Liabilities	0	0	0	0	0	0	0%
Reserves	0	0	0	0	0	0	100%
Ending Fund Balance	63,549	79,173	157,167	121,513	127,691	103,815	-19%

Culture and Recreation Fund - Expenditures - 50

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	0	9,851	33,616	380	380	0	-100%
Fringe Benefits	0	754	2,588	29	29	0	-100%
	0	10,605	36,204	409	409	0	-100%
Materials and Supplies							
Operating Supplies	12,532	14,592	17,314	18,537	18,630	18,750	1%
Repair/Maintenance Supplies	453	376	2,158	9,257	9,717	26,658	174%
Small Tools/Minor Equipment	0	266	500	0	266	500	88%
	12,985	15,233	19,972	27,793	28,613	45,908	60%
Services and Charges							
Miscellaneous	32,660	36,060	34,000	41,256	42,000	42,000	0%
Utility Services	2,932	2,642	3,500	3,054	3,804	3,500	-8%
Advertising - Banners	0	3,150	1,200	100	200	1,200	500%
Repair/Maintenance Services	0	1,157	1,157	0	0	0	#DIV/0!
Contractual Services	29,924	29,539	38,050	35,535	41,050	55,550	35%
	65,517	72,549	77,907	79,946	87,054	102,250	17%
Capital Outlay							
Machinery & Equipment	0	18,684	2,000	1,378	1,378	22,000	1497%
Other Improvements	0	0	5,000	0	5,000	5,000	100%
	0	18,684	7,000	1,378	6,378	27,000	323%
Transfers (out)							
Risk Management	1,089	940	1,087	1,087	1,087	1,101	1%
	1,089	940	1,087	1,087	1,087	1,101	1%
Total Expenditures	79,591	118,011	142,170	110,613	123,541	176,259	43%

Culture and Recreation Fund - Public Recreation - 50-51

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenue							
Miscellaneous	1,333	6,443	3,000	5,066	5,046	5,000	-1%
Donations	0	0	1,620	0	0	0	#DIV/0!
	1,333	6,443	4,620	5,066	5,046	5,000	-1%
Transfers (in)							
General Sales Tax (7% of 1¢)	33,335	36,706	41,160	37,730	41,160	49,827	21%
	33,335	36,706	41,160	37,730	41,160	49,827	21%
Charges							
Rental	7,630	7,590	7,000	5,490	5,940	6,000	1%
	7,630	7,590	7,000	5,490	5,940	6,000	1%
Total Revenues	42,298	50,739	52,780	48,286	52,146	60,827	17%
Expenditures							
Materials and Supplies							
Operating Supplies	12,532	13,301	14,814	14,906	15,000	15,000	0%
Repair/Maintenance Supplies	453	376	1,658	1,000	1,658	1,658	0%
	12,985	13,677	16,472	15,906	16,658	16,658	0%
Services and Charges							
Miscellaneous	32,660	33,077	33,000	40,556	41,000	41,000	0%
Utility Services	0	0	0	304	304	0	0%
Repair/Maintenance Services	0	1,157	1,157	0	0	0	#DIV/0!
	32,660	34,234	34,157	40,861	41,304	41,000	-1%
Transfers (out)							
Insurance							
Risk Management	1,089	940	1,087	1,087	1,087	1,101	1%
	1,089	940	1,087	1,087	1,087	1,101	1%
Total Expenditures	46,734	48,851	51,716	57,854	59,049	58,759	0%
Net Revenues	-4,437	1,888	1,064	-9,568	-6,903	2,068	-130%
Beginning Fund Balance	31,766	27,329	29,217	29,217	29,217	22,314	-24%
Deposit Liabilities	0	0	0	0	0	0	0%
Ending Fund Balance	27,329	29,217	30,281	19,649	22,314	24,382	9%

Culture and Recreation Fund - Tourism - 50-52

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Materials and Supplies							
Operating Supplies	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Services and Charges							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenditures	0	0	0	0	0	0	0%
Net Revenues	0	0	0	0	0	0	0%
Beginning Fund Balance	24,578	24,578	24,578	24,578	24,578	24,578	0%
Ending Fund Balance	24,578	24,578	24,578	24,578	24,578	24,578	0%

Culture and Recreation Fund - Bouse Sports Complex - 50-53

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenue							
Sponsorship - Banner	0	10,500	12,000	1,986	2,000	5,000	150%
Game Revenue	0	3,910	18,750	25,414	34,609	35,000	1%
Game Revenue - Tournament	0	1,790	0			0	#VALUE!
Gate Fees - League	0	8,045	29,400	0	0	0	#DIV/0!
Gate Fees - Tournament	0	3,711	14,700	0	0	0	#DIV/0!
Concessions	0	6,000	24,600	13,485	16,990	17,500	3%
	0	33,955	99,450	40,885	53,599	57,500	7%
Total Revenues	0	33,955	99,450	40,885	53,599	57,500	7%
Expenditures							
Personal Services							
Gross Salaries and Wages	0	9,851	33,616	380	380	0	-100%
Fringe Benefits	0	754	2,588	29	29	0	-100%
	0	10,605	36,204	409	409	0	-100%
Materials and Supplies							
Operating Supplies	0	1,291	2,500	3,630	3,630	3,750	3%
Repair/Maintenance Supplies	0	0	500	8,059	8,059	25,000	0%
Small Tools/Minor Equipment	0	266	500	0	266	500	88%
	0	1,557	3,500	11,689	11,955	29,250	145%
Services and Charges							
Miscellaneous	0	2,983	1,000	700	1,000	1,000	0%
Utility Services	0	0	0	500	500	1,780	
Advertising - Banners	0	3,150	1,200	100	200	1,200	500%
Contractual Sevices	0	0	0	3,000	3,000	2,500	-17%
	0	6,133	2,200	4,300	4,700	6,480	38%
Capital Outlay							
Machinery & Equipment	0	18,684	2,000	1,378	1,378	22,000	1497%
	0	18,684	2,000	1,378	1,378	22,000	1497%
Total Expenditures	0	18,684	43,904	17,776	18,442	57,730	213%
Net Revenues	0	15,271	55,546	23,109	35,157	-230	-101%
Beginning Fund Balance	0	0	15,271	15,271	15,271	35,157	0%
Reserves	0	0	0	0	0	0	0%
Ending Fund Balance	0	15,271	70,817	38,380	35,157	34,927	-1%

Culture and Recreation Fund - Landscaping - 50-54

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Transfers (in)							
General Sales Tax (5% of 1¢)	31,000	48,941	48,020	44,018	48,020	49,827	4%
	31,000	48,941	48,020	44,018	48,020	49,827	4%
Total Revenues	31,000	48,941	48,020	44,018	48,020	49,827	4%
Expenditures							
Materials and Supplies							
Repair and Maint. Supplies	0	0	0	198	198	0	-100%
	0	0	0	198	198	0	-100%
Services and Charges							
Utility Services	2,932	2,642	3,500	2,750	3,500	3,500	0%
Contractual Services	29,924	29,539	38,050	32,535	38,050	53,050	39%
	32,857	32,181	41,550	35,285	41,550	56,550	36%
Capital Outlay							
Other Improvements	0	0	5,000	0	5,000	5,000	100%
	0	0	5,000	0	5,000	5,000	100%
Total Expenditures	32,857	32,181	46,550	35,285	46,550	61,550	32%
Net Revenues	-1,857	16,760	1,470	8,733	1,470	-11,723	-898%
Beginning Fund Balance	13,498	11,641	28,401	29,871	28,401	29,871	5%
Ending Fund Balance	11,641	28,401	29,871	38,604	29,871	18,148	-39%

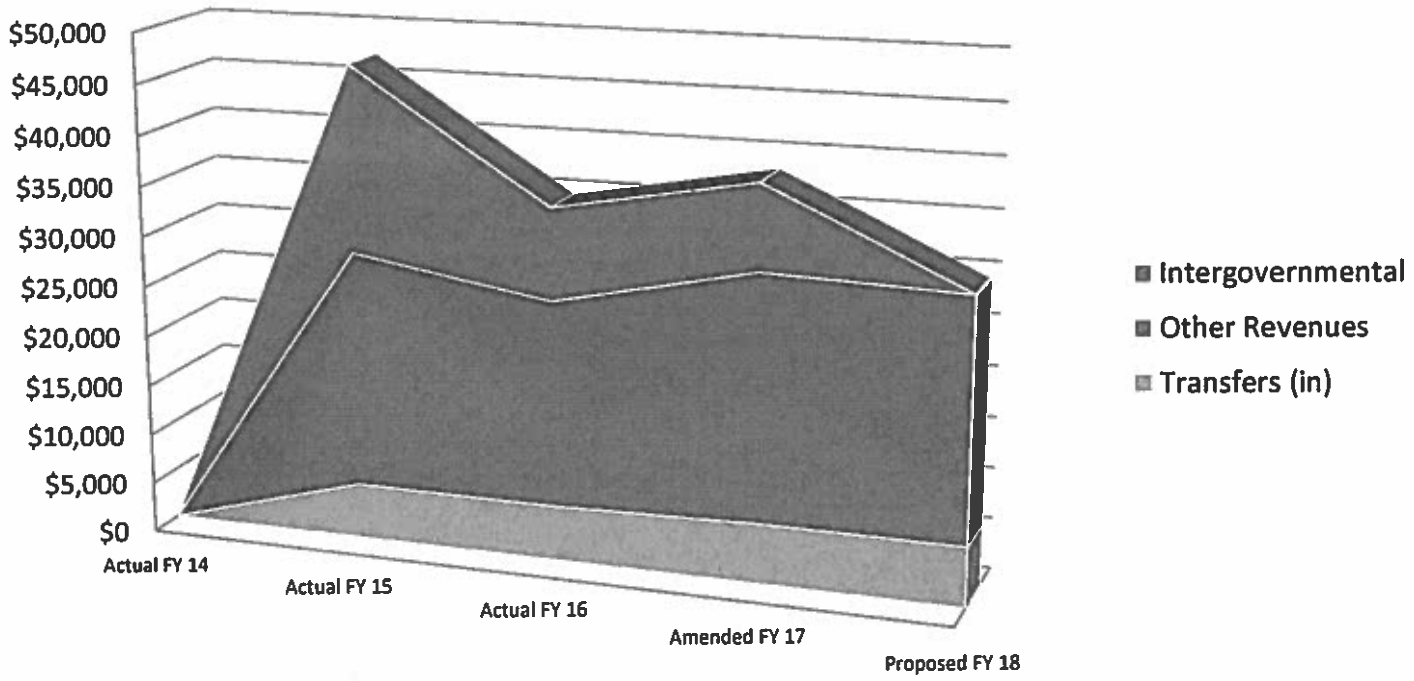
Culture and Recreation Fund - Festival - 50-55

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenue							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Revenues	0	0	0	0	0	0	0%
Net Revenues	0	0	0	0	0	0	0%
Beginning Fund Balance	0	0	0	0	0	0	#DIV/0!
Ending Fund Balance	0	0	0	0	0	0	#DIV/0!

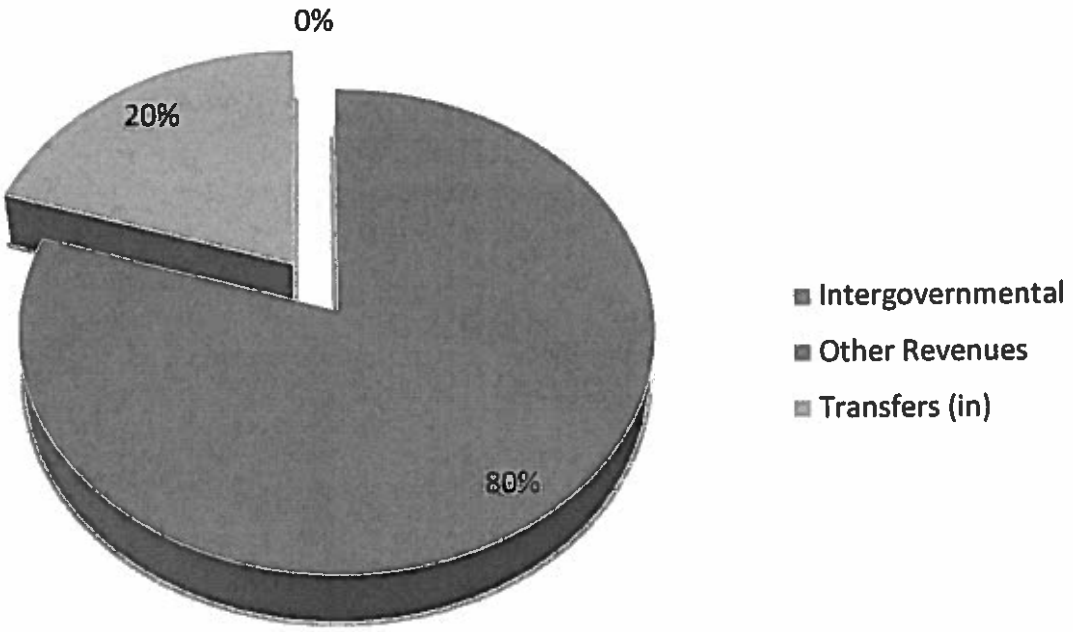
Public Safety Fund - Summary

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18
Revenues						
Intergovernmental	18,375	9,038	11,266	8,386	8,386	0
Other Revenues	23,376	20,298	21,403	22,260	24,175	23,674
Transfers (in)	5,466	5,382	4,956	5,305	5,872	5,872
Total Revenues	47,217	34,718	37,624	35,951	38,432	29,546
Expenditures						
Materials and Supplies	0	3,765	0	0	0	10,000
Services and Charges	5,926	10,606	8,951	5,411	8,951	10,000
Capital Outlay	29,856	2,194	52,867	54,429	54,429	32,245
Total Expenditures	35,782	16,565	61,818	59,839	63,380	52,245
Net Revenues	11,436	18,152	-24,194	-24,948	-24,948	-22,699
Beginning Fund Balance	42,994	49,512	67,664	43,471	65,803	40,855
Ending Fund Balance	54,430	67,664	43,471	18,523	40,855	18,156

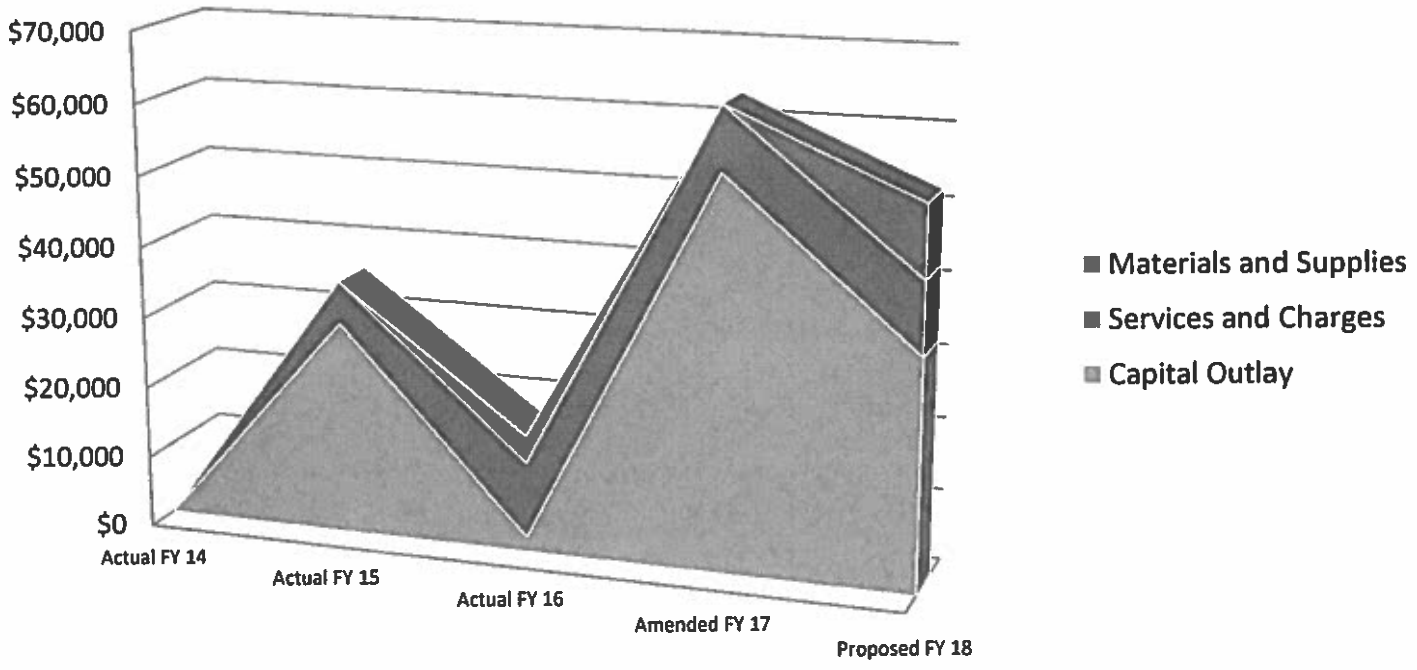
Public Safety Fund Revenues by Type - FY 14 to FY 18



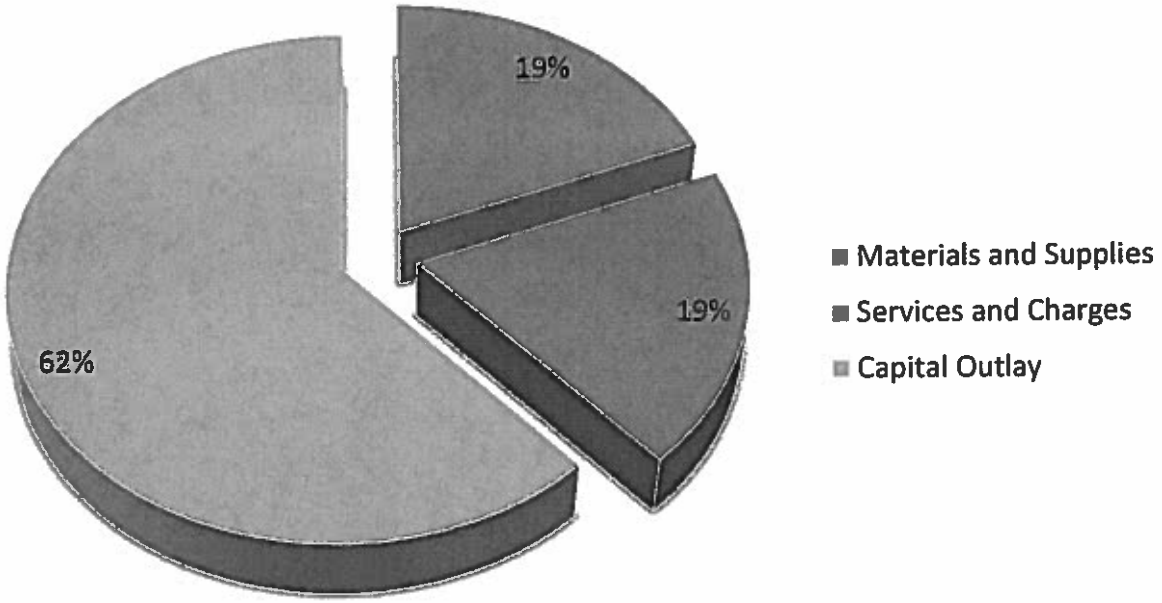
Public Safety Fund Revenue Sources - FY 18



Public Safety Fund Expenditures by Type - FY 14 to FY 18



Public Safety Fund Expenditures - FY 18



Public Safety Fund - Revenues and Expenditures - 60

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Intergovernmental							
Tariffs	3,348	3,423	3,423	286	286	0	-100%
Grant Funds	14,462	5,615	7,843	8,100	8,100	0	-100%
Drug Enforcement Proceeds	565	0	0	0	0	0	0%
	18,375	9,038	11,266	8,386	8,386	0	-100%
Other Revenues							
Miscellaneous	110	0	25	0	0	0	#DIV/0!
Fingerprint Fees	25	25	3,000	350	350	350	0%
Impound Fees	6,326	5,325	5,625	5,485	5,742	5,742	0%
Technology Fee	13,036	13,200	12,165	13,061	14,497	14,497	0%
Booking Fee	1360	560	400	413	425	425	0%
Capital Outlay Fee	0	0	0	2,451	2,660	2,660	
Donations	2519	1187.56	188	500	500	0	-100%
	23,376	20,298	21,403	22,260	24,175	23,674	-2%
Transfers (in)							
Municipal Court Transfers	5,466	5,382	4,956	5,305	5,872	5,872	0%
	5,466	5,382	4,956	5,305	5,872	5,872	0%
Total Revenues	47,217	34,718	37,624	35,951	38,432	29,546	-23%
Expenditures							
Materials and Supplies							
Operating Supplies	0	3,765	0	0	0	10,000	0%
	0	3,765	0	0	0	10,000	0%
Services and Charges							
Miscellaneous	0	0	0	0	0	0	0%
Travel and Training	0	3,000	0	0	0	5,000	0%
Contractual Services	5,926	7,606	8,951	5,411	8,951	5,000	-44%
	5,926	10,606	8,951	5,411	8,951	10,000	12%
Capital Outlay							
Machinery and Equipment	24,852	0	26,287	26,827	26,827	10,000	0%
Other Improvements	5,004	2,194	26,580	27,602	27,602	22,245	-19%
	29,856	2,194	52,867	54,429	54,429	32,245	-41%
Total Expenditures	35,782	16,565	61,818	59,839	63,380	52,245	-18%
Net Revenues	11,436	18,152	-24,194	-23,888	-24,948	-22,699	-9%
Beginning Fund Balance	42,994	49,512	67,664	43,471	65,803	40,855	-38%
Ending Fund Balance	54,430	67,664	43,471	19,582	40,855	18,156	-56%

Public Safety Fund - DAC Sub-Grant - 60-61

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Beginning Fund Balance	175	175	175	175	175	175	0%
Ending Fund Balance	175	175	175	175	175	175	0%

Public Safety Fund - Drug Enforcement - 60-63

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Intergovernmental							
Drug Enforcement Proceeds	565	0	0	0	0	0	0%
	565	0	0	0	0	0	0%
Total Revenues	565	0	0	0	0	0	0%
Expenditures							
Materials and Supplies							
Operating Supplies	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Services and Charges							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Capital Outlay							
Machinery and Equipment	24,852	0	0	0	0	0	0%
	24,852	0	0	0	0	0	0%
Total Expenditures	24,852	0	0	0	0	0	0%
Net Revenues	-24,287	0	0	0	0	0	0%
Beginning Fund Balance	-9,227	-33,514	-33,514	-33,514	-33,514	-33,514	0%
Ending Fund Balance	-33,514	-33,514	-33,514	-33,514	-33,514	-33,514	0%

Public Safety Fund - E 911 - 60-64

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Intergovernmental							
Phone Tariffs	3,348	3,423	3,423	286	286	0	-100%
	3,348	3,423	3,423	286	286	0	-100%
Other Revenues							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Revenues	3,348	3,423	3,423	286	286	0	-100%
Expenditures							
Services and Charges							
Contractual Services	0	1,680	3,025	2,250	3,025	0	-100%
	0	1,680	3,025	2,250	3,025	0	-100%
Capital Outlay							
Other Improvements	2,810	0	0	0	0	7,245	0%
	2,810	0	0	0	0	7,245	0%
Total Expenditures	2,810	1,680	3,025	2,250	3,025	7,245	140%
Net Revenues	538	1,743	398	-1,964	-2,739	-7,245	164%
Beginning Fund Balance	7,704	8,242	9,985	9,985	9,985	7,245	-27%
Ending Fund Balance	8,242	9,985	10,382	8,021	7,245	0	-100%

City of Choctaw, Oklahoma

Public Safety Fund - Police Training - 60-65

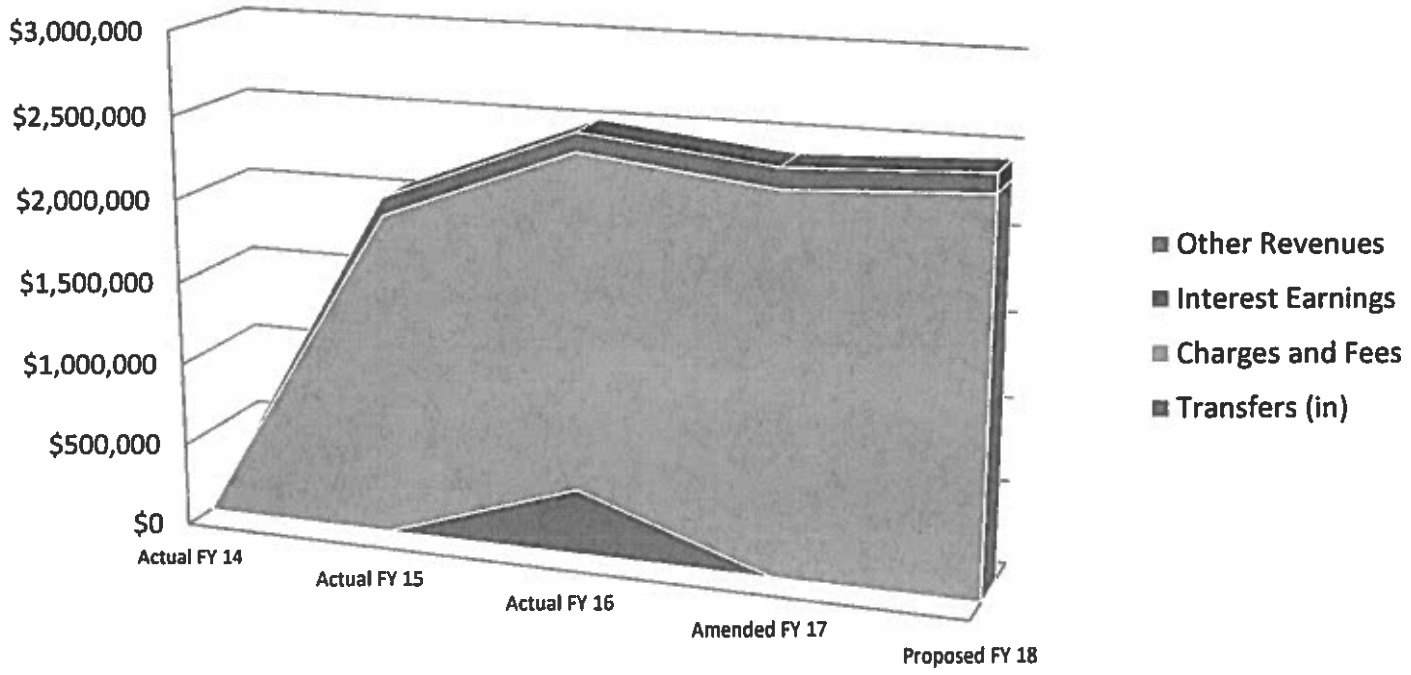
Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Transfers (in)							
Municipal Court Fees	5,466	5,382	4,956	5,305	5,872	5,872	0%
	5,466	5,382	4,956	5,305	5,872	5,872	0%
Intergovernmental							
Grant Funds	14,462	5,615	7,843	8,100	8,100	0	-100%
	14,462	5,615	7,843	8,100	8,100	0	-100%
Other Revenues							
Miscellaneous	110	25	25	0	0	0	#DIV/0!
Fingerprint Fees	25	0	3,000	350	350	350	0%
Impound Fees	6,326	5,325	5,625	5,485	5,742	5,742	0%
Technology Fee	13,036	13,200	12,165	13,061	14,497	14,497	0%
Booking Fee	1,360	560	400	413	425	425	0%
Capital Outlay Fees	0	0	0	2,451	2,660	2,660	0%
Donations	2,519	1,188	188	500	500	0	-100%
	23,376	20,298	21,403	22,260	24,175	23,674	-2%
Total Revenues	43,304	31,295	34,202	35,665	38,146	29,546	-23%
Expenditures							
Materials/Supplies							
Misc. Operating Supplies	0	3,765	0	0	0	10,000	
		3,765	0	0	0	10,000	
Services and Charges							
Training and Travel	0	3,000	0	0	0	5,000	0%
Contractual Services	5,926	5,926	5,926	3,161	5,926	5,000	-16%
	5,926	8,926	5,926	3,161	5,926	10,000	69%
Capital Outlay							
Machinery & Equipment	0	0	26,287	26,827	26,827	10,000	
Other Improvements	2,194	2,194	26,580	27,602	27,602	15,000	-46%
	2,194	2,194	52,867	54,429	54,429	25,000	-54%
	8,120	14885.13	58,793	57,590	60,355	45,000	-25%
Total Expenditures							
Net Revenues	35,184	16,410	-24,591	-21,925	-22,209	-15,454	-30%
Beginning Fund Balance	44,342	72,747	89,157	89,157	89,157	56,948	-36%

Reserves	0	0	0	0	0	10,000	#DIV/0!
Ending Fund Balance	79,526	89,157	64,565	67,232	66,948	41,494	-38%
	Fiscal Year 2018 Budget						

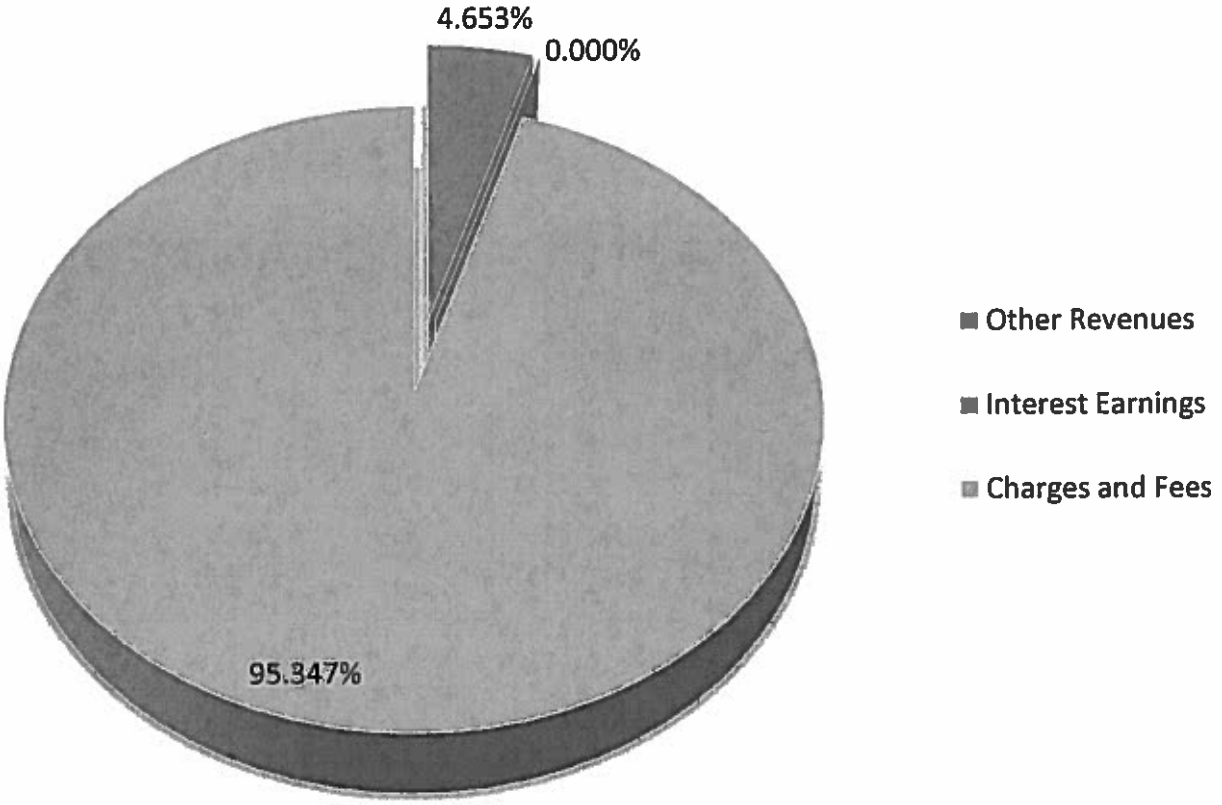
Choctaw Utilities Authority General Fund - Summary

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18
Revenues						
Other Revenues	110,746	115,357	101,062	115,323	126,086	113,365
Interest Earnings	23	0	0	0	0	0
Transfers (in)	0	393,059	138,043	0	0	0
Charges and Fees	1,932,708	1,997,991	2,184,751	2,005,954	2,259,678	2,323,197
Total Revenues	2,043,476	2,506,407	2,423,856	2,121,277	2,385,764	2,436,561
Expenditures						
Personal Services	530,085	694,832	524,906	546,991	617,985	551,315
Materials and Supplies	71,375	70,201	80,140	80,087	91,167	95,000
Services and Charges	353,412	779,090	239,438	448,348	477,584	260,750
Capital Outlay	124,047	11,709	114,000	160,240	166,855	100,000
Debt Service	24,889	939	24,864	0	0	0
Transfers (out)	1,052,190	1,041,441	1,124,098	1,049,999	1,149,545	1,342,218
Total Expenditures	2,155,999	2,598,210	2,107,446	2,285,666	2,503,136	2,349,283
Net Revenues	-112,522	-91,803	316,410	-164,388	-117,373	87,278
Beginning Fund Balance	469,726	329,101	237,298	237,298	237,298	119,925
Reserves	33,026	33,026	33,026	33,026	33,026	33,026
Ending Fund Balance	390,230	270,324	586,734	105,935	152,951	240,229

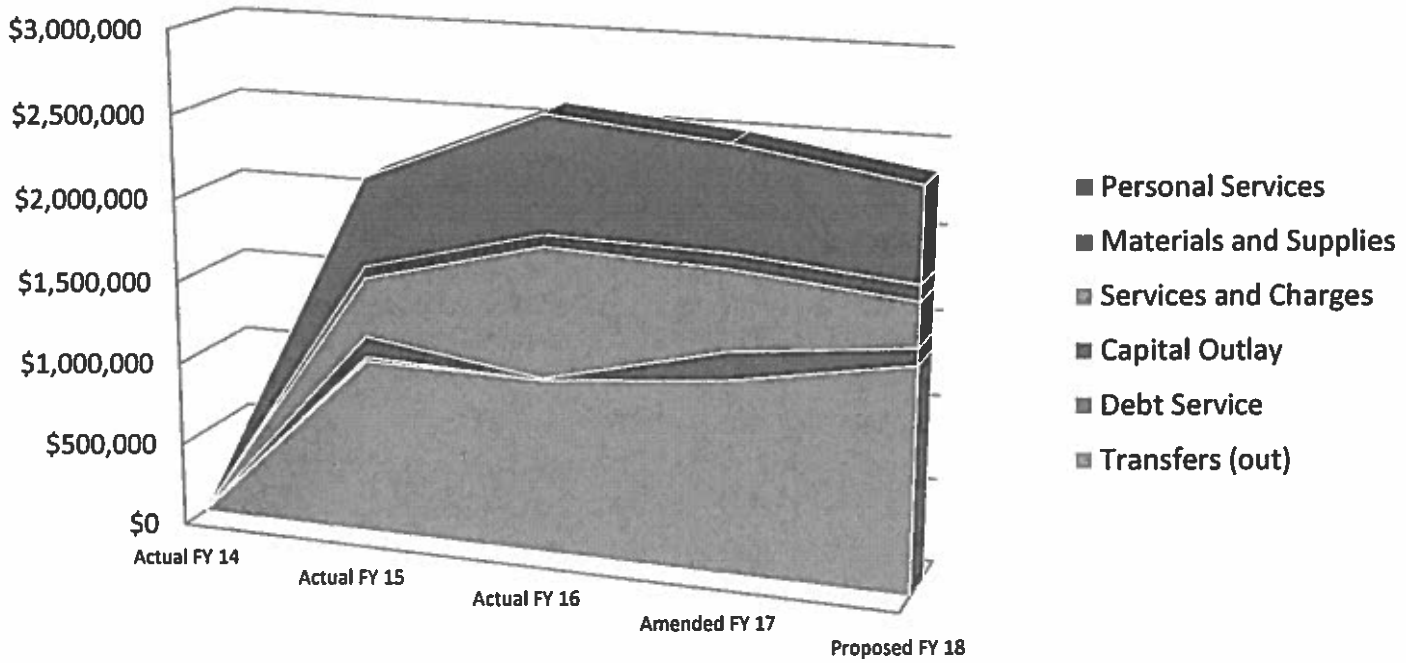
Choctaw Utilities Authority General Fund Revenues by Type - FY 14 to FY 18



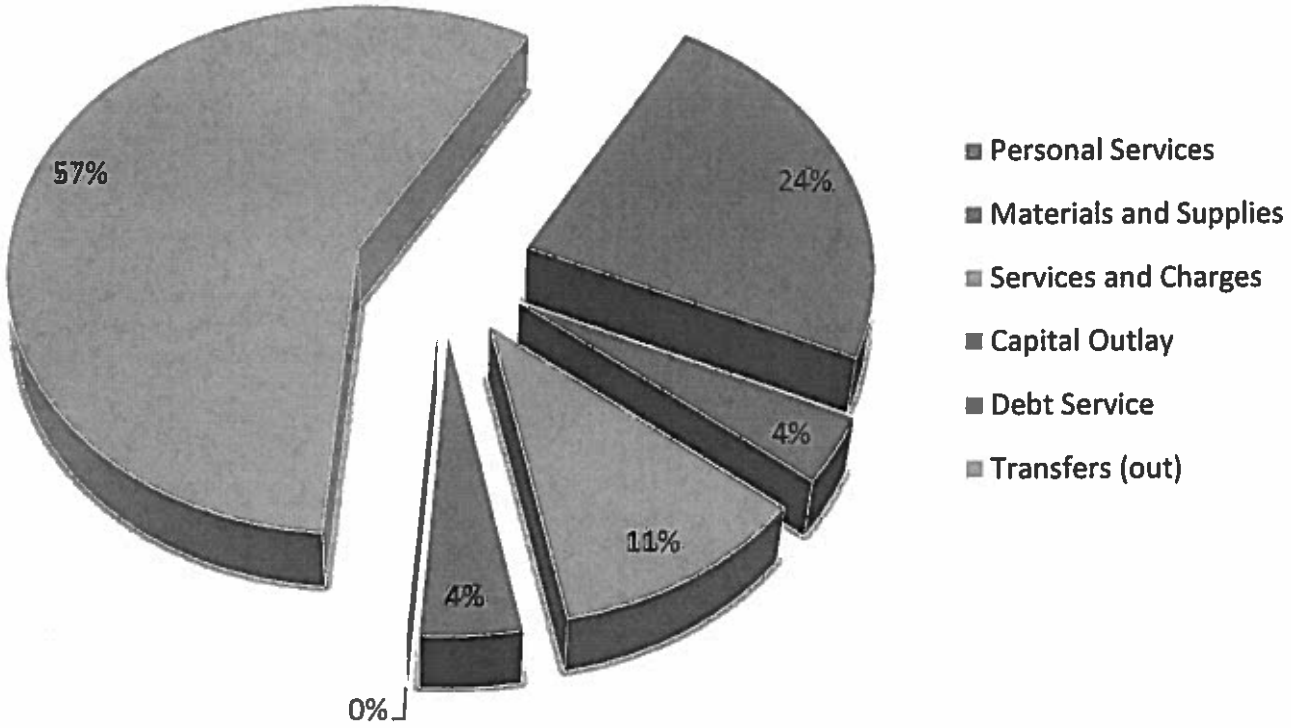
Choctaw Utilities Authority Fund Revenue Sources - FY 18



Choctaw Utilities Authority General Fund Expenditures by Type - FY 14 to FY 18



Choctaw Utilities Authority Fund Expenditures - FY 18



Choctaw Utilities Authority General Fund - Revenues - 61

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenues							
Penalties - Water	23,905	22,518	21,000	20,306	22,806	22,815	0%
Penalties - Waste Water	19,581	18,950	17,000	18,494	20,612	20,500	-1%
Penalties - Storm Water	3,919	3,761	3,786	3,043	3,910	3,910	0%
Penalties - Drainage	3,481	3,361	2,597	2,100	2,679	2,679	0%
Penalties - Solid Waste	15,717	15,145	14,179	16,336	18,736	18,736	0%
Miscellaneous - Water	9,065	13,188	7,400	9,982	10,873	10,500	-3%
Miscellaneous - Solid Waste	425	0	0	0	0	0	#DIV/0!
State Surcharge (25¢) Water	5,488	8,136	7,900	5,387	5,841	5,500	-6%
Water Tap Fees	11,991	13,411	11,400	25,865	25,865	15,000	-42%
Wastewater Tap Fees	2,333	2,100	1,900	2,290	2,290	1,500	-34%
Solid Waste Set-up Fee	9,770	10,238	9,600	6,825	7,625	7,625	0%
Solid Waste Reconnect Fee	1,700	750	700	50	100	100	0%
Water Turn On Fees	3,373	3,800	3,600	4,645	4,750	4,500	-5%
	110,746	115,357	101,062	115,323	126,086	113,365	-10%
Interest Earnings	23	0	0	0	0	0	0%
Charges for Services							
Water Services Fees	650,511	670,496	741,006	717,870	770,000	808,500	5%
Waste Water Service Fees	430,377	438,034	489,100	458,808	499,835	524,827	5%
Sludge Disposal Fee	11,826	12,471	12,500	11,642	12,480	12,500	0%
Storm Water Service Fees	105,528	105,810	132,952	112,484	134,484	134,484	0%
Drainage Service Fees	51,874	52,363	80,264	67,393	80,593	80,593	0%
Solid Waste Service Fees	678,995	714,839	724,929	634,021	758,143	758,143	0%
state.gov Online Fees	3,596	3,978	4,000	3,738	4,145	4,150	0%
	1,932,708	1,997,991	2,184,751	2,005,954	2,259,678	2,323,197	3%
Transfers (in)							
Payroll Transfer	0	143,059	138,043	0	0	0	#DIV/0!
Reserve Account Transfer	0	100,000	0	0	0	0	#DIV/0!
Deposit Account Transfer	0	150,000	0	0	0		#DIV/0!
	0	393,059	138,043	0	0	0	#DIV/0!
Total Revenues	2,043,476	2,506,407	2,423,856	2,121,277	2,385,764	2,436,561	2%
Net Revenues	-112,522	-91,803	316,410	-164,388	-117,373	87,278	-174%
Beginning Fund Balance	469,726	329,101	237,298	237,298	237,298	119,925	-49%
Reserves	33,026	33,026	33,026	33,026	33,026	33,026	0%
Ending Fund Balance	390,230	270,324	586,734	105,935	152,951	240,229	57%

Choctaw Utilities Authority General Fund - Expenditures - 61

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	460,652	603,631	454,592	475,383	537,048	478,479	-11%
Fringe Benefits	69,433	91,200	70,314	71,608	80,937	72,836	-10%
	530,085	694,832	524,906	546,991	617,985	551,315	-11%
Materials and Supplies							
Office Supplies	1,234	1,117	1,400	1,617	1,940	2,000	3%
Operating Supplies	6,521	7,766	7,200	12,913	13,497	13,700	2%
Fleet Parts and Supplies	27,952	26,371	32,800	24,636	28,557	33,550	17%
Repair/Maintenance Supplies	35,405	34,799	38,500	40,669	46,920	45,500	-3%
Small Tools/Minor Equipment	263	148	240	252	252	250	-1%
	71,375	70,201	80,140	80,087	91,167	95,000	4%
Services and Charges							
Miscellaneous	20,176	22,531	20,000	23,406	28,000	28,000	0%
state.gov Online Fees	3,464	3,808	3,000	4,500	5,500	5,500	0%
Utility Services	80,476	78,943	79,500	76,523	81,441	79,500	-2%
Communications	5,862	4,576	5,150	5,300	5,500	5,150	-6%
Printing and Binding	905	1,287	1,600	1,229	1,581	1,600	1%
Professional Services	151,113	20,117	20,000	47,410	55,000	30,000	-45%
Postage and Meter Service	12,298	12,200	13,500	8,000	11,500	13,500	17%
Travel and Training	2,028	1,526	3,000	5,198	5,276	4,000	-24%
Contractual Services	59,196	614,349	70,788	260,917	265,336	75,000	-72%
Fleet Services	2,938	4,056	4,500	2,250	3,000	3,000	0%
Repair/Maintenance Services	7,408	6,475	7,100	7,167	7,950	7,900	-1%
Uniforms	7,548	9,221	11,300	6,448	7,500	7,600	1%
	353,412	779,090	239,438	448,348	477,584	260,750	-45%
Capital Outlay							
Machinery and Equipment	118,047	11,709	114,000	160,240	166,855	100,000	-40%
Land Acquisition	6,000	0	0	0	0	0	0%
	124,047	11,709	114,000	160,240	166,855	100,000	-40%
Debt Service							
Principal and Interest	24,889	939	24,864	0	0	0	#DIV/0!
	24,889	939	24,864	0	0	0	#DIV/0!
Transfers (out)							
Insurance							
Risk Management	18,912	21,704	21,818	20,000	21,818	19,233	-12%
Unemployment	307	279	694	694	694	0	-100%
Workers Compensation	34,232	39,904	22,775	20,877	22,775	20,219	-11%
Health Insurance	127,330	120,476	118,979	109,064	118,979	117,489	-1%
Storm Water	164,802	165,295	219,599	199,624	219,599	219,599	0%
Debt Service Account (15%)	0	0	0	0	0	199,999	
Solid Waste	706,607	730,734	740,233	699,741	765,680	765,680	0%
	1,052,190	1,041,441	1,124,098	1,049,999	1,149,545	1,342,218	17%
Total Expenditures	2,155,999	2,598,210	2,107,446	2,285,666	2,503,136	2,349,283	-6%

Choctaw Utilities Authority General Fund - Water Fund - 61-81

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenues							
Penalties	23,905	22,518	21,000	20,306	22,806	22,815	0%
Miscellaneous	9,065	13,188	7,400	9,982	10,873	10,500	-3%
State Surcharge (25¢)	5,488	8,136	7,900	5,387	5,841	5,500	-6%
Tap Fees	11,991	13,411	11,400	25,865	25,865	15,000	-42%
Turn-on Fees	3,373	3,800	3,600	4,645	4,750	4,500	-5%
	53,821	61,053	51,300	66,185	70,134	58,315	-17%
Interest Earnings	23	0	0	0	0	0	0%
Charges and Fees							
Water Service Fees	650,511	670,496	741,006	717,870	770,000	808,500	5%
OK.gov Online Fees	3,596	3,978	4,000	3,738	4,145	4,150	0%
	654,107	674,474	745,006	721,607	774,145	812,650	5%
Transfers (in)							
Payroll Transfer	0	143,059	138,043	0	0	0	0%
	0	143,059	138,043	0	0	0	0%
Total Revenues	707,951	878,586	934,349	787,792	844,279	870,965	3%

Choctaw Utilities Authority General Fund - Water Fund - 61-81

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	330,378	391,287	177,694	290,506	325,621	198,805	-39%
Fringe Benefits	49,259	58,482	27,152	43,678	48,876	30,130	-38%
	379,637	449,769	204,846	334,184	374,496	228,935	-39%
Materials and Supplies							
Office Supplies	1,234	1,117	1,400	1,617	1,940	2,000	3%
Operating Supplies	4,788	7,549	6,000	11,983	12,360	12,500	1%
Fleet Parts and Supplies	25,968	24,437	30,000	22,332	25,000	30,000	20%
Repair/Maintenance Supplies	2,324	1,094	1,500	2,777	3,337	3,500	5%
Small Tools/Minor Equipment	263	148	240	252	252	250	-1%
	34,576	34,345	39,140	38,962	42,890	48,250	12%
Services and Charges							
Miscellaneous	20,176	22,531	20,000	23,406	28,000	28,000	0%
state.gov Online Fees	3,464	3,808	3,000	4,500	5,500	5,500	0%
Utility Services	57,258	51,622	50,000	48,000	50,000	50,000	0%
Communications	5,348	2,889	3,500	3,650	3,500	3,500	0%
Professional Services	151,113	20,117	20,000	14,153	20,000	20,000	0%
Postage and Meter Services	6,768	6,700	8,000	4,000	6,000	8,000	33%
Travel and Training	1,070	550	1,500	2,207	2,207	2,500	13%
Contractual Services	16,606	8,632	10,788	10,947	12,836	12,500	-3%
Fleet Services	2,938	4,056	4,500	2,250	3,000	3,000	0%
Repair/Maintenance Services	795	672	900	454	900	900	0%
Uniforms	3,737	6,118	7,700	3,834	4,000	4,000	0%
	269,272	127,695	129,888	117,402	135,943	137,900	1%
Capital Outlay							
Machinery and Equipment	100,055	0	89,000	138,385	145,000	100,000	-31%
Land Acquisition	0	0	0	0	0	0	0%
	100,055	0	89,000	138,385	145,000	100,000	-31%
Debt Service							
Principal and Interest	24,889	939	24,864	0	0	0	#DIV/0!
	24,889	939	24,864	0	0	0	#DIV/0!
Transfers (out)							
Insurance							
Risk Management	11,904	12,672	10,822	9,920	10,822	9,837	-9%
Unemployment	192	157	271	271	271	0	-100%
Workers Compensation	21,434	22,495	8,888	8,147	8,888	8,396	-6%
Health Insurance	74,034	68,129	43,514	39,888	43,514	40,018	-8%
	107,564	103,452	63,495	58,226	63,495	58,251	-8%
Total Expenditures	915,993	716,200	551,233	687,158	761,824	573,336	-25%

Choctaw Utilities Authority General Fund - Waste Water Fund - 61-90

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenues							
Penalties	19,581	18,950	17,000	18,494	20,612	20,500	-1%
Tap Fees	2,333	2,100	1,900	2,290	2,290	1,500	-34%
	21,913	21,050	18,900	20,784	22,902	22,000	-4%
Charges and Fees							
Wastewater Service Fees	430,377	438,034	489,100	458,808	499,835	524,827	5%
Sludge Disposal Fees	11,826	12,471	12,500	11,642	12,480	12,500	0%
	442,203	450,505	501,600	470,450	512,315	537,327	5%
Total Revenues	464,116	471,555	520,500	491,234	535,217	559,327	5%

Choctaw Utilities Authority General Fund - Waste Water Fund - 61-90

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	38,861	104,254	126,041	82,458	94,498	125,585	33%
Fringe Benefits	5,993	16,238	19,321	12,879	14,763	19,414	32%
	44,855	120,492	145,362	95,337	109,260	145,000	33%
Materials and Supplies							
Operating Supplies	0	0	0	0	0	0	0%
Fleet Parts and Supplies	1,073	889	1,500	1,979	2,232	2,250	1%
Repair/Maintenance Supplies	2,850	5,111	5,000	9,397	10,000	10,000	0%
	3,923	6,000	6,500	11,376	12,232	12,250	0%
Services and Charges							
Utility Services	1,103	1,248	1,500	1,023	1,441	1,500	4%
Postage and Meter Services	5,530	5,500	5,500	4,000	5,500	5,500	0%
Travel and Training	0	486	500	414	486	500	3%
Contractual Services	0	0	0	2,500	2,500	2,500	
Repair/Maintenance Services	6,613	5,803	6,200	6,712	7,050	7,000	-1%
Uniforms	1,530	689	1,100	963	1,062	1,100	4%
	14,776	13,726	14,800	15,612	18,039	18,100	0%
Capital Outlay							
Machinery and Equipment	2,219	0	0	0	0	0	0%
	2,219	0	0	0	0	0	0%
Transfers (out)							
Insurance							
Risk Management	2,408	3,262	3,698	3,390	3,698	3,349	-9%
Unemployment	55	57	192	192	192	0	-100%
Workers Compensation	6,090	8,169	6,307	5,781	6,307	5,318	-16%
Health Insurance	28,092	20,396	43,514	39,888	43,514	40,018	-8%
	36,645	31,884	53,711	49,251	53,711	48,685	-9%
Total Expenditures	102,417	172,102	220,373	171,577	193,242	224,034	16%

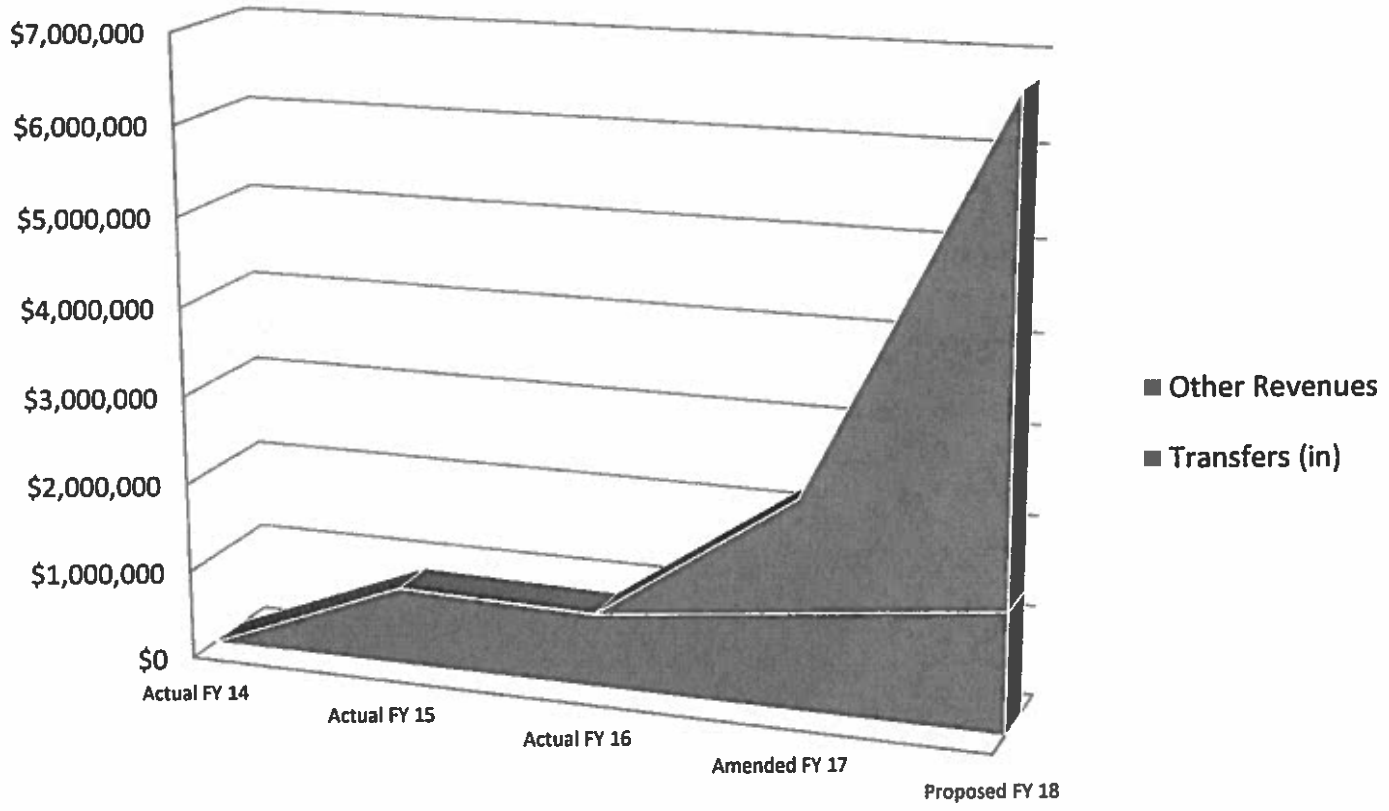
Choctaw Utilities Authority General Fund - Waste Water Treatment Plant Fund - 61-91

Expenditures	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Personal Services							
Gross Salaries and Wages	91,413	108,090	150,857	102,419	116,930	154,088	32%
Fringe Benefits	14,180	16,480	23,841	15,052	17,299	23,292	35%
	105,593	124,570	174,698	117,471	134,228	177,380	32%
Materials and Supplies							
Operating Supplies	1,734	217	1,200	930	1,137	1,200	6%
Fleet Parts and Supplies	911	1,045	1,300	325	1,325	1,300	-2%
Repair/Maintenance Supplies	30,232	28,595	32,000	28,495	33,583	32,000	-5%
	32,876	29,856	34,500	29,749	36,045	34,500	-4%
Services and Charges							
Utility Services	22,116	26,073	28,000	27,500	30,000	28,000	-7%
Communications	515	1,687	1,650	1,650	2,000	1,650	-18%
Printing and Binding	905	1,287	1,600	1,229	1,581	1,600	1%
Professional Services	0	0	0	33,256	35,000	10,000	
Travel and Training	958	490	1,000	2,577	2,583	1,000	-61%
Contractual Services	42,590	605,717	60,000	247,470	250,000	60,000	-76%
Uniforms	2,281	2,413	2,500	1,651	2,438	2,500	3%
	69,365	637,668	94,750	315,334	323,602	104,750	-68%
Capital Outlay							
Machinery and Equipment	15,773	11,709	25,000	21,855	21,855	0	-100%
Land Acquisition	6,000	0	0	0	0	0	0%
	21,773	11,709	25,000	21,855	21,855	0	-100%
Debt Service							
Principal and Interest	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Transfers (out)							
Insurance							
Risk Management	4,600	5,770	7,298	6,690	7,298	6,047	-17%
Unemployment	60	65	231	231	231	0	-100%
Workers Compensation	6,708	9,240	7,580	6,948	7,580	6,505	-14%
Health Insurance	25,204	31,951	31,951	29,288	31,951	37,453	17%
	36,572	47,026	47,060	43,157	47,060	50,005	6%
Total Expenditures	266,179	850,829	376,008	527,566	562,790	366,635	-35%

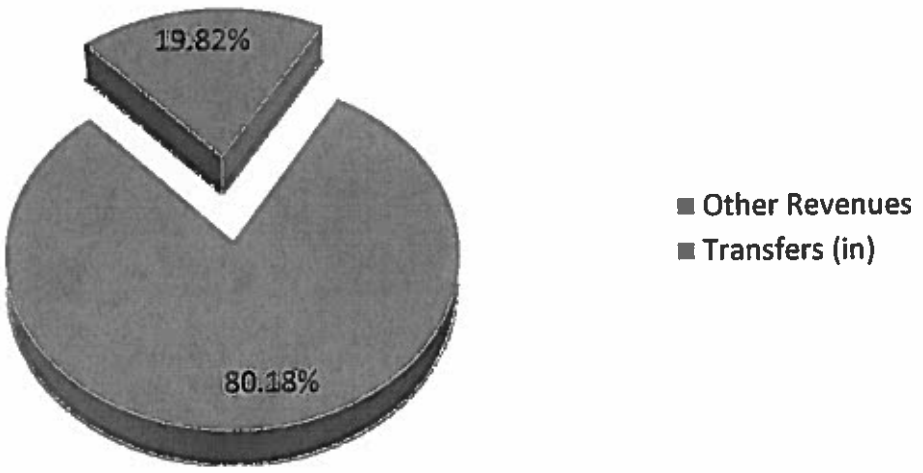
Choctaw Utilities Authority Special Revenue Fund - Summary

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18
Revenues						
Other Revenues	3,600	6,300	200,603	464,484	1,247,514	5,433,100
Transfers (in)	871,409	819,775	959,832	952,891	1,085,574	1,343,125
Total Revenues	875,009	826,075	1,160,435	1,417,375	2,333,088	6,776,225
Expenditures						
Personal Services	144,653	44,184	159,932	124,535	154,062	431,167
Materials & Supplies	0	0	0	0	16,625	104,450
Services and Charges	639,354	754,634	781,161	1,089,658	1,159,226	805,951
Capital Outlay	0	0	0	154,460	718,298	5,005,000
Debt Service	0	0	0	0	33,338	33,338
Transfers (out)	43,494	83,321	34,363	32,755	31,899	151,141
Total Expenditures	827,501	882,139	975,456	1,401,409	2,113,448	6,531,047
Net Revenues	47,508	-56,064	184,979	15,966	219,640	245,178
Beginning Fund Balance	177,724	219,385	163,321	348,300	106,557	326,197
Ending Fund Balance	225,232	163,321	348,300	364,266	326,197	571,375

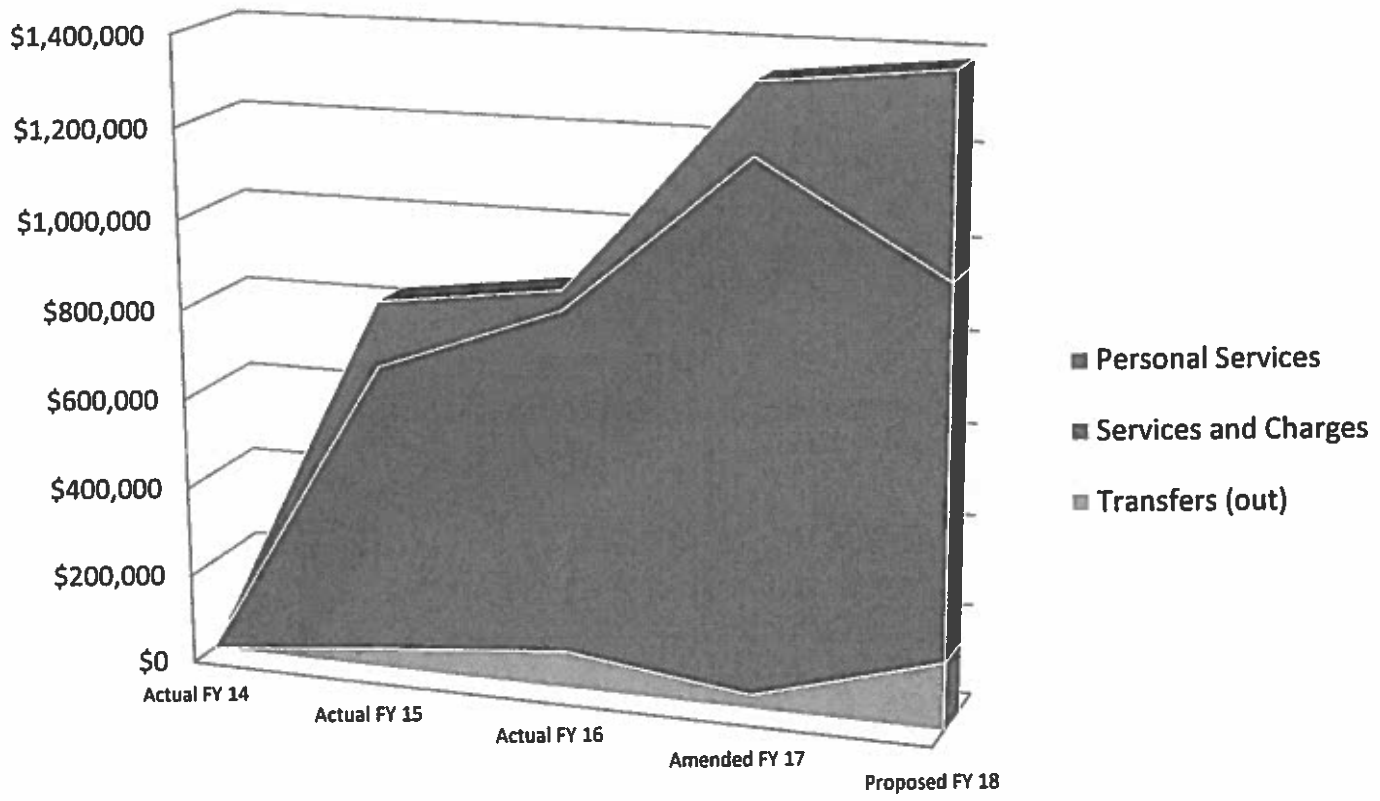
Choctaw Utilities Authority Special Revenue Fund Revenues by Type - FY 14 to FY 18



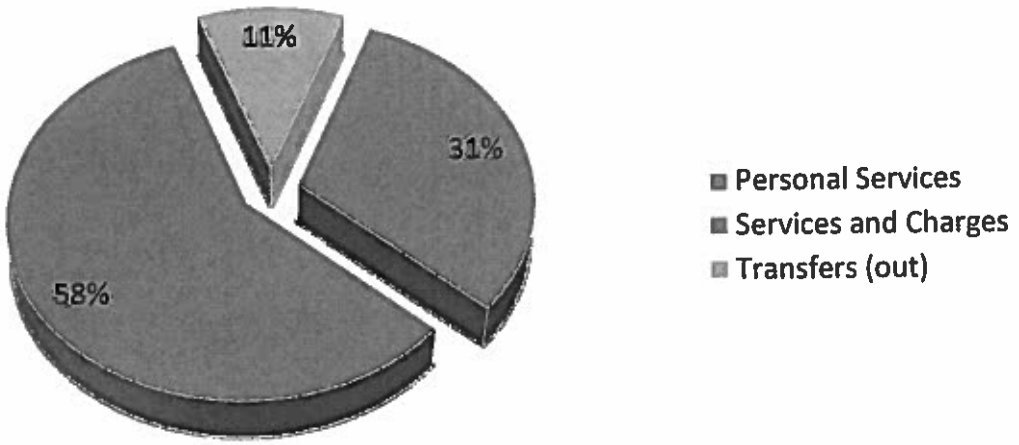
Choctaw Utilities Authority Special Revenue Fund Revenue Sources - FY 18



Choctaw Utilities Authority Special Revenue Fund Expenditures by Type - FY 14 to FY 18



Choctaw Utiltities Authority Special Revenue Fund Expenditures - FY 18



City of Choctaw, Oklahoma

Choctaw Utilities Authority Special Revenue Fund - Revenues and Expenditures - 61

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenues							
Miscellaneous	0	0	0	0	0	0	0%
Land Rental	3,600	6,300	3,600	3,600	3,600	3,600	0%
Land Sales	0	0	0	0	0	0	0%
Loan Proceeds	0	0	0	365,506	1,080,699	5,000,000	0%
Golf Course	0	0	197,003	95,378	163,215	429,500	0%
	3,600	6,300	200,603	464,484	1,247,514	5,433,100	336%
Transfers (in)							
CUA General Fund	871,409	819,775	959,832	899,365	985,279	1,185,278	20%
City General Fund	0	0	0	0	40,000	75,000	0%
Stormwater Fund	0	0	0	36,044	40,610	54,900	
Solid Waste Fund	0	0	0	17,482	19,685	27,947	
	871,409	819,775	959,832	952,891	1,085,574	1,343,125	24%
Total Revenues	875,009	826,075	1,160,435	1,417,375	2,333,088	6,776,225	190%

Expenditures							
Personal Services							
Gross Salaries and Wages	126,054	38,625	152,501	112,809	139,286	390,352	180%
Fringe Benefits	18,599	5,560	7,431	11,727	14,777	40,815	176%
	144,653	44,184	159,932	124,535	154,062	431,167	180%
Material/Supplies							
Operating Supplies	0	0	3,464	2,994	3,125	39,450	1162%
Fleet Parts & Supplies	0	0	11,230	5,204	6,000	25,000	317%
Repair & Maint Supplies	0	0	32,578	7,125	7,500	40,000	433%
Small Tools & Minor Eqpmt	0	0	0	0	0	0	
	0	0	47,273	15,323	16,625	104,450	528%
Services and Charges							
Miscellaneous	7,939	5,021	16,100	14,321	15,250	18,050	18%
Utilities	0	0	11,420	6,299	8,049	2,700	-66%
Communications	0	0	0	3,628	4,378	4,800	10%
Advertising	0	0	1,097	504	504	2,000	297%
Printing Services	0	0	0	37	37	0	-100%
Professional Services	0	0	0	365,947	365,947	0	0%
Postage and Meter Service	11,900	23,618	22,500	20,276	22,500	22,500	0%
Travel & Training	0	0	0	60	60	0	-100%
Contractual Services	619,515	725,994	730,045	678,588	742,501	752,651	1%
Fleet Services	0	0	1,435	0	0	2,500	#DIV/0!
Repair & Maint Services	0	0	4,534	600	1,000	0	-100%
Uniforms	100	0	0	700	700	750	7%
	639,354	754,634	781,161	1,089,658	1,159,226	805,951	-30%
Capital Outlay							
Equipment & Machinery	0	0	0	154,460	718,298	5,005,000	597%
	0	0	0	154,460	718,298	5,005,000	597%
Debt Service							
Principal & Interest	0	0	0	17,829	33,338	33,338	0%
	0	0	0	17,829	33,338	33,338	0%
Transfers (out)							
Insurance							
Risk Management	1,946	1,426	2,464	2,259	2,464	2,774	13%
Unemployment	46	18	73	73	73	0	-100%
Workers Compensation	5,149	2,629	2,383	2,184	2,383	12,842	439%
Health Insurance	23,299	5,018	14,443	13,239	14,443	37,678	161%
Payroll Transfers	0	60,656	0	0	0	0	#DIV/0!
Community Service Fund	15,000	15,000	15,000	15,000	15,000	15,000	0%
Debt Service Account	0	0	0	53,526	60,169	82,847	38%
	43,494	83,321	34,363	32,755	31,899	151,141	374%
Total Expenditures	827,501	882,139	975,456	1,246,949	2,113,448	6,531,047	209%
Net Revenues	47,508	-56,064	184,979	170,425	219,640	245,178	12%
Beginning Fund Balance	177,724	219,385	163,321	163,321	106,557	326,197	206%
Ending Fund Balance	225,232	163,321	348,300	333,746	326,197	571,375	75%

Choctaw Utilities Authority Special Revenue Fund - 2017 OWRB Loan - 61-62

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenues							
Loan Proceeds CWSRF	0	0	0	365,506	365,506	5,000,000	1268%
loan Proceeds 2017 A Prom	0	0	0	151,355	715,193	0	-100%
Miscellaneous	0	0	0	0	0	0	0%
Transfer: CUA General	0	0	0	0	0	199,999	0%
Transfer: Stormwater	0	0	0	36,044	40,610	54,900	0%
Transfer: Sanitation	0	0	0	17,482	19,685	27,947	0%
	0	0	0	570,387	1,140,994	5,282,846	363%
Total Revenues	0	0	0	570,387	1,140,994	5,282,846	363%
Expenditures							
Services and Charges							
Prof Services - WW/Plant	0	0	0	365,947	365,947	0	0%
Prof Services - FEB Project	0	0	0	0	0	0	0%
	0	0	0	365,947	365,947	0	0%
Capital Outlay							
Equipment/Mach - WW/Plant	0	0	0	0	0	5,000,000	0%
Equipment/Mach - FEB Proj	0	0	0	151,355	715,193	0	0%
	0	0	0	151,355	715,193	5,000,000	0%
Debt Service							
Principal & Interest	0	0	0	17,829	33,338	33,338	0%
Pincip/Interest 2016 Note	0	0	0	0	0	0	0%
	0	0	0	17,829	33,338	33,338	0%
Total Expenditures	0	0	0	535,130	1,114,478	5,033,338	0
Net Revenues	0	0	0	35,256	26,516	249,508	841%
Beginning Fund Balance	0	0	0	0	0	26,516	#DIV/0!
Ending Fund Balance	0	0	0	35,256	26,516	276,024	941%

Choctaw Utilities Authority Special Revenue Fund - Industrial Park - 61-65

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenues							
Land Rental	3,600	6,300	3,600	3,600	3,600	3,600	0%
Land Sales	0	0	0	0	0	0	0%
	3,600	6,300	3,600	3,600	3,600	3,600	0%
Total Revenues	3,600	6,300	3,600	3,600	3,600	3,600	0%
Expenditures							
Services and Charges							
Professional Services	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Total Expenditures	0	0	0	0	0	0	0%
Net Revenues	3,600	6,300	3,600	3,600	3,600	3,600	0%
0	12,632	16,232	22,532	22,532	22,532	26,132	16%
Ending Fund Balance	16,232	22,532	26,132	26,132	26,132	29,732	14%

Choctaw Utilities Authority Special Revenue Fund - Golf Course Fund - 61-67

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
ProShop Sales	0	0	14,934	3,914	5,000	25,000	400%
Green Fees	0	0	92,198	27,841	34,000	160,500	372%
Cart Rental	0	0	50,069	5,797	8,500	100,500	1082%
Concession Sales	0	0	24,606	8,482	15,000	37,000	147%
Driving Range Tokens	0	0	13,996	8,356	11,000	15,000	36%
Membership Fee	0	0	0	39,995	39,995	0	-100%
Gift Cards	0	0	0	600	600	1,500	150%
Clinics	0	0	1,100	0	0	1,500	#DIV/0!
Sponsorships	0	0	0	300	9,000	9,000	0%
Rentals	0	0	100	13	50	4,000	7900%
Ghin Revenue	0	0	0	80	70	500	614%
	0	0	197,003	95,378	123,215	354,500	188%
Transfers (in)							
City General	0	0	0	0	40,000	75,000	88%
	0	0	0	0	40,000	75,000	88%
Total Revenues	0	0	197,003	95,378	163,215	429,500	163%

Expenditures							
Personal Services							
Gross Salaries and Wages	0	0	105,018	62,262	85,504	228,365	167%
Fringe Benefits	0	0	0	7,850	10,786	28,480	164%
	0	0	105,018	70,112	96,290	256,845	167%
Materials/Supplies							
Office Supplies	0	0	0	65.41	100	2250	2150%
Operating Supplies							
a. ProShop	0	0	3,464	2,994	3,125	19,200	514%
b. Concession	0	0	3,464	12,961	14,000	18,000	29%
Fleet Parts & Supplies	0	0	11,230	5,204	6,000	25,000	317%
Repair & Maint Supplies	0	0	32,578	7,125	7,500	40,000	433%
Small Tools & Minor Equip	0	0	0	0	0	0	#DIV/0!
	0	0	50,737	28,349	30,725	104,450	240%
Services and Charges							
Miscellaneous	0	0	2,640	772	800	900	13%
Utilities	0	0	11,420	6,299	8,049	2,700	-66%
Communications	0	0	0	3,628	4,378	4,800	10%
Advertising	0	0	1,097	504	504	1,000	98%
Printing Services	0	0	0	37	37	0	-100%
Professional Services	0	0	0	350	350	500	43%
Travel & Training	0	0	0	60	60	0	-100%
Contractual Services	0	0	11,421	12,313	13,000	10,000	-23%
Fleet Services	0	0	1,435	0	0	2,500	#DIV/0!
Repairs & Maint Services	0	0	4,534	600	1,000	0	-100%
Uniforms	0	0	0	700	700	750	7%
	0	0	32,547	25,263	28,878	23,150	-20%
Capital Outlay							
Machinery & Equipment	0	0	0	1,350	1,350	0	-100%
	0	0	0	1,350	1,350	0	-100%
Transfers (out)							
Insurance							
Risk Management	0	0	4,883	0	0	0	#DIV/0!
Unemployment	0	0	0	0	0	0	#DIV/0!
Workers Compensation	0	0	0	0	0	9,419	#DIV/0!
Health Insurance	0	0	0	0	0	31,213	#DIV/0!
Payroll Transfer	0	0	0	0	0	0	#DIV/0!
	0	0	4,883	0	0	40,632	#DIV/0!
Total Expenditures	0	0	142,448	125,074	157,243	425,077	170%
Net Revenues	0	0	54,556	-29,696	5,972	4,423	-26%
Beginning Fund Balance	0	0	0	0	0	5,972	#DIV/0!
Ending Fund Balance	0	0	54,556	-29,696	5,972	10,395	74%

Choctaw Utilities Authority Special Revenue Fund - Storm Water Fund - 61-68

Revenues	Actual FY 2014-15	Actuala FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Other Revenues							
Miscellaneous	0	0	0	0	0	0	0%
	0	0	0	0	0	0	0%
Transfers (in)							
CUA General Fund	164,802	149,060	219,599	199,624	219,599	219,599	0%
	164,802	149,060	219,599	199,624	219,599	219,599	0%
Total Revenues	164,802	149,060	219,599	199,624	219,599	219,599	0%
Expenditures							
Personal Services							
Gross Salaries and Wages	126,054	38,625	47,483	25,274	26,891	80,994	201%
Fringe Benefits	18,599	5,560	7,431	3,876	3,991	12,335	209%
	144,653	44,184	54,914	29,150	30,882	93,329	202%
Services and Charges							
Miscellaneous	3,439	2,699	2,900	205	1,000	2,900	190%
Advertising	0	0	0	0	0	1,000	#DIV/0!
Postage and Meter Services	5,500	7,500	7,500	6,500	7,500	7,500	0%
Contractual Services	21,772	41,837	45,726	34,889	39,850	40,000	0%
Uniforms	100	0	0	150	150	500	0%
	30,811	52,035	56,126	41,744	48,500	51,900	7%
Capital Outlay							
Misc. Equipment	0	0	0	1,755	1,755	5,000	185%
	0	0	0	1,755	1,755	5,000	185%
Transfers (out)							
Insurance							
Risk Management	1,946	1,426	2,464	2,259	2,464	2,774	13%
Unemployment	46	18	73	73	73	0	-100%
Workers Compensation	5,149	2,629	2,383	2,184	2,383	3,423	44%
Health Insurance	23,299	5,080	14,443	13,239	14,443	6,465	-55%
Debt Service Acc (25%)	0	0	0	36,044	40,477	54,900	
Payroll Transfer	0	60,656	0	0	0	0	#DIV/0!
	30,440	69,809	19,363	53,799	59,840	67,561	13%
Total Expenditures	205,904	166,029	130,403	124,693	139,222	212,790	53%
Net Revenues	-41,102	-16,970	89,196	74,931	80,377	6,809	-92%
Beginning Fund Balance	99,361	58,259	41,289	41,289	41,289	121,667	195%
Ending Fund Balance	58,259	41,289	130,485	116,220	121,667	128,475	6%

Choctaw Utilities Authority Special Revenue Fund - Solid Waste Fund - 61-69

Revenues	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Y-T-D 05/23/17	Amended FY 2016-17	Adopted FY 2017-18	Percentage Change
Transfers (in)							
CUA General Fund	706,607	670,715	740,233	699,741	765,680	765,680	0%
	706,607	670,715	740,233	699,741	765,680	765,680	0%
Total Revenues	706,607	670,715	740,233	699,741	765,680	765,680	0%
Expenditures							
Services and Charges							
Miscellaneous	4,500	2,322	13,200	14,116	14,250	14,250	0%
Postage and Meter Services	6,400	16,118	15,000	13,776	15,000	15,000	0%
Contractual Services	597,743	684,158	684,319	643,699	702,651	702,651	0%
	608,643	702,598	712,519	671,590	731,901	731,901	0%
Transfers (out)							
Debt Service Acc (3.65%)	0	0	0	17,482	19,692	27,947	42%
Community Service Fund	15,000	15,000	15,000	15,000	15,000	15,000	0%
	15,000	15,000	15,000	32,482	34,692	42,947	24%
Total Expenditures	623,643	717,598	727,519	704,072	766,593	774,848	1%
Net Revenues	82,964	-46,883	12,714	-4,331	-912	-9,168	905%
Beginning Fund Balance	63,513	89,618	42,735	42,735	42,735	41,823	-2%
Ending Fund Balance	89,618	42,735	55,450	38,404	41,823	32,655	-22%

CHART OF ACCOUNTS

PERSONAL SERVICES – Major category which may include expenses for salaries, wages, per diem or other compensations, fees, allowances or reimbursement for travel expenses, and related employee benefits, paid to any officer or employee for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, sick leave, terminal pay or similar benefits.

105 ***Gross Salaries and Wages*** - which include salaries for full-time, part-time, temporary, seasonal employees and elected officials. This group includes amounts paid by the City for FLSA, holiday pay, incentive pay and car allowance.

110 ***Fringe Benefits*** - amounts paid by the City for its share of FICA (Social Security and Medicare) payments on employees and elected officials salaries, wages and fees. The percentage amounts paid by the City for its share of a retirement plan through the State Police and Firefighters Pension System and to OMRF for city employees based on salaries and wages. And any other fringe benefits to include but not limited to car allowances, clothing allowances, etc.

MATERIALS & SUPPLIES – Major category which may include expenses articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities.

205 ***Office Supplies*** - which include pencils, stationary, staples, rubber stamps, and typing, computer and copier papers.

215 ***Fleet Parts and Supplies*** - this accounts for vehicle supplies such as grease, tires, batteries, windshield wipers, spark plugs, etc.

220 ***Repair/Maintenance Supplies*** - used for operating parts, materials and supplies not already classified such as chemicals, trees, shrubs, plants and flowers for beautification, street signs, asphalt, etc.

225 ***Small Tools/Minor Equipment*** - This includes tools and equipment costing less than $500 per unit cost. It includes hand tools and small equipment used for carpentry, painting, plumbing, printing, electrical, janitorial, mechanical, printers, calculators, file cabinets, etc.

SERVICES AND CHARGES – Major category which may include all current expenses such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of expenses to any person, firm or corporation rending such services.

305 ***Miscellaneous*** - which include expenses not otherwise listed in the accounts herein to include risk management claims paid out on behalf of the City for workers compensation,

unemployment, general liabilities/tort, and health benefits, and other rebates or reimbursements, etc.

310 ***Utility Services*** - which include all utility charges such as electric, gas, cable, water and sewer, street lighting, except telephone services.

315 ***Communications*** - this accounts for all telephone charges and fees.

320 ***Advertising*** - used for publishing and advertising all public and legal notices, notices of meetings, public hearings, and other ads, etc.

325 ***Printing and Binding*** - This includes all expenses related to outside printing and binding requirements of the city.

330 ***Professional Services*** - This accounts for fees for doctors, laboratory tests, x-rays, ambulance service, physicals, medical shots, etc., court reporters and related services, witness and jury fees, professional fees such as actuarial service, soil analysis, secretarial services and contracts with individuals to perform specific jobs. This includes expenses for consulting services to the City such as accounting, financial, management, planning, engineering, auditing, and architectural, etc. This line item records fees paid to the City Attorney or any private law firms for special services defending the City against litigation.

335 ***Postage and Meter Service*** - This includes charges for postage and meter service associated with all mailing costs and express charges.

340 ***Travel and Training*** - This includes costs for registration fees and other costs associated with travel to include meals, lodging, etc while attending meetings, conferences, seminars, training and authorized reimbursable expenses during the performance on one's official duties.

345 ***Contractual Services*** - This accounts for contracts for specific services such as custodial, heat and air conditioning, signal lights, website maintenance, animal control, inspections, etc. This includes the removal of sludge from the wastewater treatment plant.

350 ***Fleet Services*** - This accounts for all outside expense for the repair and service of vehicles and heavy machinery.

355 ***Repair/Maintenance Services*** - This accounts for outside services for repairing and maintaining buildings, facilities and other structures, furniture, equipment and all machinery.

360 ***Rentals*** - This accounts for all rental of equipment, uniforms, machinery, land, buildings, etc.

365 ***Insurance and Bonds*** - This accounts for coverage for insurance needs such as fire and casualty on property and auto fleet for liability and full-coverage, payments of statutory bonds (position bonds, blanket bonds, performance bonds) for city manager, city clerk, city treasurer, court clerk, etc. as required by law.

370 ***Election Expense*** - This accounts for fees paid to the County Election Board to conduct special and general municipal elections in Choctaw.

375 ***Labor Negotiations*** - This includes the cost to hire a labor negotiator and to expend for possible unfair labor cases filed against the city by an employee union and the reservation of funds during negotiations with the union until a contract is approved and ratified.

CAPITAL OUTLAY – Major category which may include outlays which result in acquisition of or additions to fixed assets which are purchased by the City, including machinery and equipment, furniture, land, buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of a contract.

405 ***Machinery and Equipment*** - This includes expenses for machinery and equipment which may have a unit cost of more than $500. It includes trailers, computers, air compressors, pumps, jack hammers, etc.

410 ***Furniture and Fixtures*** - which include costs for office furniture and accessories such as desks, credenzas, tables, chairs, etc.

415 ***Land/Buildings*** - this accounts for all acquisition of land and buildings and all costs associated with such purchase.

420 ***Vehicles*** - accounts for the purchase of all motor vehicles.

425 ***Office/Electronic Equipment*** - This includes all costs for radios, computers, typewriters, etc.

430 ***Other Improvements*** - This includes all major capital expenditures for special projects such as construction and/or major improvements to streets, roads, bridges, utility (water/sewer improvements), parking lots, etc. and the purchase of specialized equipment such as a K-9 unit, etc. It will include all costs for architectural, engineering and surveying related to such improvements to be capitalized.

DEBT SERVICE – Major category which may include outlays in the form of debt principal payments, periodic interest payments, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods.

505 ***Machinery and Equipment*** - This includes expenses for lease-purchase of machinery and equipment not to exceed five (5) years.

510 ***Land/Buildings*** - this accounts for the lease-purchase of land and/or buildings not to exceed five (5) years.

515 ***Vehicles*** - accounts for the lease- purchase of all motor vehicles not to exceed five (5) years.

520 ***Principal and Interest*** - This includes all principal and interest paid on revenue and/or general obligation bonds.

525 ***Fiscal Agents' Fees*** - This includes all charges associated with Trustee banks on revenue and/or general obligation bonds.

FUND TRANSFERS – Major category which may include outlays to other funds in the form of operating transfers and residual equity transfers.

All transfers to other funds will be identified by fund number or title.

DEFINITIONS

Ad Valorem Taxes: Taxes collected on the value of real property, both improved and unimproved private property is subject to ad valorem taxes. Cities in Oklahoma can only levy ad valorem taxes in order to pay the debt service on General Obligation Bonds and to satisfy any monetary damages assessed by a court.

Accounting System: The set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis Accounting: Under this accounting method, transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. Enterprise funds of the City use this basis for accounting. See also Modified Accrual Basis.

Agency Funds: A fund used to account for assets held by a government on behalf of individuals, private organizations, other governments, or funds.

Annual Budget: A budget applicable to a single fiscal year.

Appropriation: An authorization made by the City Council that allows expenditures of governmental resources. Appropriations are typically granted for a one-year period only.

Assessed Valuation: The estimated value of real and personal property used by the Oklahoma County Assessor as the basis for levying property taxes for sinking fund purposes.

Beginning Fund Balance: The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

Budget: A plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing;

Budget Amendment: The authorization of supplemental appropriations or a decrease or change in appropriations or funds as approved by the governing body;

Budget Calendar: The schedule of key dates that the City follows in the preparation and adoption of the budget.

Budget Message: A written explanation by the City Manager of the budget. The budget message explains principal budget and policy issues, and presents an overview of the City Manager's budget recommendation.

Budget Summary: A tabular listing of revenues by source and expenditures by fund and by department within each fund for the budget year.

Budget Year: The fiscal year for which a budget is prepared or being prepared.

CIP (Capital Improvement Program): This is a budget and planning process used by the City to determine what capital projects will be carried out during the next year.

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Outlay: Expenditures that result in the acquisition or addition to fixed assets. Examples include land, buildings, machinery, equipment, and construction projects.

Chief Executive Officer: The City Manager serving as chief administrative officer as defined by applicable law, charter or ordinance;

Current Year: The year in which the budget is prepared and adopted, or the fiscal year immediately before the budget year;

Debt Service: Payment of interest and principal to holders of the City's debt instruments.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit: The excess of the liabilities, reserves, contributions and encumbrances of a fund over its assets as reflected by its book of accounts;

Department: A functional unit within a fund which carries on a specific activity, such as a fire department or a police department within a general fund;

Ending Fund Balance: The beginning fund balance plus current year revenues, less current year expenditures.

Encumbrances: The commitments to acquire goods or services and are used primarily for budgetary controls;

Estimate Revenue: The amount of revenues estimated to be received during the budget year in each fund for which a budget is prepared. Revenue includes any appropriated fund balance in the budget of revenues for a fund for the budget year.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, expenditures are recognized when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments are made.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations.

Fixed Assets: Assets that are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment. Fixed assets are also called capital assets.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other financial resources, together with all liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of the assets of a fund's assets over its liabilities, reserves, contributions and encumbrances, as reflected by its books of account.

General Obligation Bonds: Bonds for which the full faith and credit of the insuring government are pledged for payment.

Governing Body: The City Council of a City or the Board of Trustees of a Utility Authority of a municipality as it may be defined by applicable law or charter provisions.

Immediate Prior Fiscal Year: The fiscal year before the current fiscal year.

Improvements: Buildings, structures, or attachments to land such as sidewalks, trees, drives, tunnels, drains, and sewers.

Interfund Transfers: Expenditures made to other City funds for services rendered.

Intergovernmental Services: Purchases from other governments of those specialized services typically performed by local governments.

Interlocal Agreement: A contract between two government entities whereby one government assumes the lead responsibility of a project that overlaps both jurisdictions.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City.

Level of Service (LOS): A level of service for functional areas (Parks, Fire, Police, Utilities, and Transportation). Examples of level of service might be: one police officer per 1000 population, a fire or emergency response time of no greater than five minutes, or one acre of community park per 1000 population. The level of service are defined by the City Council and become the basis for the Capital Facilities Plan. The City's inability to meet its designated level of service will bar further development until the deficiency is removed, or the level of service is redefined.

Lease-Purchase Agreements: Contractual agreements which are termed "leases," but which in substance amount to purchase contracts.

Levy: To impose ad valorem taxes, special assessments, or service charges for the support of governmental activities.

Materials and Supplies: An expenditure classification for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory, resale items, small tools, and equipment.

Modified Accrual Basis: Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures for the most part are recognized when the related fund liability is incurred except for prepayments, accumulated employee leave, and long-term debt. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. See also Accrual Basis Accounting.

Municipality: An incorporated city or town.

Object: An expenditure classification, which refers to the type of item purchased, or the service obtained. Examples include personnel services, contractual services, materials, and supplies.

Operating Budget: The operating budget is the primary means by which most of the acquisition, spending, and service delivery activities of a government are controlled. Law requires the use of annual operating budgets.

Operating Reserve: That portion of the fund balance which has not been appropriated in a budget year.

Operating Transfer: Routine or recurring transfers of assets between funds, which support the normal operations of the recipient fund.

Other Services and Charges: An expenditure classification which includes professional services, communication, travel, advertising, rentals, leases, insurance, public utility services, and repairs and maintenance.

Personal Services: Those benefits paid by the City as conditions of employment. Examples include salaries and retirement benefits.

Personnel Benefits: Those benefits paid by the City as conditions of employment. Examples include healthcare insurance, unemployment and worker compensation benefits.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resources: Total dollars available for appropriation including estimated revenues, interfund transfers, and the beginning fund balance.

Revenue: Income received by the City to support community services. This income may be in the form of taxes, fees, user charges, grants, fines, and interest.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a fiscal year.

Supplemental Appropriation: An appropriation approved by the City Council after the initial budget is adopted for the amount of additional revenues which are available for current expenses for the fund.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Tax Increment Financing (TIF) District: An economic development tool that allows ad valorem and sales taxes collected before the formation of the District to continue to flow to the participating taxing entities. The tax revenues that increase following the creation of the District are collected by the District to build public improvements to further enhance the attractiveness of the District to retail or industrial development.

City of Choctaw, Oklahoma

PERSONNEL ROSTER

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Proposed FY 2017-18
Administration					
Full Time					
City Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
Finance Director	0.5	0.5	0.5	1	1
Human Resource Director	0	0	0	1	1
Main Street Coordinator	0	1	0	0	0
Receptionist	1	1	1	0	0
Asst Finance Director	0	0	0	0	0
Animal Control Officer	1	1	0	0	0
Code Enforcement Officer	1	1	0	0	1
Finance Clerk	0	0	0	0	0
HR Specialist	0	0	0	0	0
Facility Manager	0	0	0	0	0
Administrative Assistant	0	0	0	0.5	1.5
Markketing Coordinator	0	0	0	0	0
IT Specialist	0	0	0	0	0
Part Time					
Judge	1	0	0	0	0
Alternate Judge	1	0	0	0	0
Prosecutor	1	0	0	0	0
Full Time Employees	5.5	6.5	3.5	4.5	6.5
Part Time Employees	3	0	0	0	0
Total Employees	8.5	6.5	3.5	4.5	6.5
Development Services					
Full Time					
City Planner	1	1	1	1	0
Development Director	0	0	0	0	1
Planner 1	0	0	0	0	0
Administrative Asst	0	0	0	0	0
Grant Writer	0	0	0	0	0
Building Official	0	0	0	0	0
Building Inspector	0.67	0.67	0.67	0.67	0
Administrative Aide	0	0	1	1	1
Compliance Supervisor	0	0	0	0	0
Code Enforcement Officer	0	0	1	1	0
Stormwater Supervisor	0	0	0	0	0
GIS Mapping Coordinator	0	0	0	0	0
Lead Engineer	0	0	0	0	0
Seasonal Employees	0	0	0	0	0
Full Time Employees	1.67	1.67	3.67	3.67	2.00
Total Employees	1.67	1.67	3.67	3.67	2.00

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Proposed FY 2017-18
Municipal Court					
Full Time					
Court Clerk	1	1	1	1	1
Unfunded Deputy Court Clerk	0	0	0	0	0
Part Time					
Judge	0	1	1	1	1
Alternate Judge	0	1	1	1	1
Prosecutor	0	1	1	1	1
Full Time Employees	1	1	1	1	1
Part Time Employees	0	3	3	3	3
Total Employees	1	4	4	4	4
Fire Department					
Full Time					
Fire Chief	1	1	1	1	1
Asst Chief	0	0	0	0	0
Administrative Assistant	1	1	1	1	1
Training Officer	0	0	0	0	0
Fire Marshal	0	0	0	0	0
Captain	2	2	3	3	3
Lieutenant	0	0	0	0	0
Corporal	0	0	0	0	0
Senior Firefighters	1	1	0	0	0
Firefighters	3	3	3	3	6
Reserve/Volunteer					
Volunteer Firefighters	25	25	25	25	25
Full Time Employees	8	8	8	8	11
Reserve/Volunteer Employees	25	25	25	25	25
Total Employees	33	33	33	33	36
Fleet					
Full Time					
Mechanic	0.8	0.8	0.8	0.8	0.5
Mechanic	0	0	0	0	0.5
Full Time Employees	0.8	0.8	0.8	0.8	1
Total Employees	0.8	0.8	0.8	0.8	1

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Proposed FY 2017-18
General Government					
Elected					
Mayor	1	1	1	1	1
Ward One	1	1	1	1	1
Ward Two	1	1	1	1	1
Ward Three	1	1	1	1	1
Ward Four	1	1	1	1	1
Ward Five	1	1	1	1	1
Ward Six	1	1	1	1	1
Part Time					
City Attorney	1	1	1	1	1
Elected Officials	7	7	7	7	7
Part Time Employees	1	1	1	1	1
Total Employees	8	8	8	8	8
Parks					
Full Time					
Park and Recreation Director	0	0	1	1	1
Park Supervisor	0	1	1	1	1
Laborer	2	2	2	2	2
Seasonal					
Laborer	3	3	3	5	5
Full Time Employees	2	3	3	3	3
Seasonal Employees	3	3	3	5	5
Total Employees	5	6	6	8	8
Parks/Recreation					
Sports Cordinator	0	0	0	0	0
Gate Worker	0	0	0	0	0
Complex Laborer	0	0	0	0	0
Concession Manager	0	0	0	0	0
Concession Laborer	0	0	0	0	0
Full Time Employees	0	0	0	0	0
Seasonal Employees	0	0	0	0	0
Total Employees	0	0	0	0	0

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Proposed FY 2017-18
Police					
Full Time					
Police Chief	1	1	1	1	1
Dispatcher	1	1	1	1	0
Admininstrative Assistant	0	0	0	0	1
Major	0	0	0	0	0
Captain	0	0	0	0	0
Lieutenant	0	0	0	0	0
Sergeant	2	3	3	3	3
Corporal	0	3	3	3	3
Senior Officer	4	3	3	1	1
Police Officer	5	9	9	12	12
Property Manager	0	0	0	0	0
Records Custodian	0	0	0	0	0
Animal Control Officer	0	0	1	1	1
Reserve/Volunteer					
Reserve Officer	10	10	10	10	10
Full Time Employees	13	20	21	22	22
Reserve/Volunteer Employees	10	10	10	10	10
Total Employees	23	30	31	32	32
Senior Center					
Part Time					
Laborer	0	0	0	0	0
Full Time Employees	0	0	0	0	0
Total Employees	0	0	0	0	0
Cemetery					
Full Time					
Groundskeeper	0	0	0	0	0
Seasonal					
Laborer	0	0	0	0	1
Full Time Employees	0	0	0	0	0
Seasonal Employees	0	0	0	0	1
Total Employees	0	0	0	0	1

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Proposed FY 2017-18
Streets					
Full Time					
Public Works Director	0	0.33	0.33	0.33	0.33
Assistant Public Works Director	0.33	0.33	0.33	0	0
Public Works Superintendent	0	0	0	0	0
Street Supervisor	1	1	1	1	1
Laborer	2	2	4	3	3
Heavy Equipment Operator	1	1	1	2	2
Light Equipment Operator	0	0	0	0	0
Unfunded Laborer	0	0	0	0	0
Unfunded Light Equip Operator	0	0	0	0	0
Seasonal					
Laborer	4	4	4	0	0
Full Time Employees	4.33	4.66	6.66	6.33	6.33
Seasonal Employees	4	4	4	0	0
Total Employees	8.33	8.66	10.66	6.33	6.33
Landscaping					
Seasonal					
Laborer	0	0	0	0	0
Seasonal Employees	0	0	0	0	0
Total Employees	0	0	0	0	0
Water					
Full Time					
Public Works Director	0.5	0.34	0.34	0.33	0.33
Assistant Public Works Director	0.33	0.34	0.33	0	0
Mechanic	0.2	0.2	0.2	0.2	0.5
Public Works Supervisor	0	0	0	0	0
Utility Supervisor	1	1	1	1	1
Utility Clerk	1	1	1	1	1
Meter Reader	1	1	1	1	1
Administrative Assistant	1	1	1	0.5	0.5
General Clerk	1	1	1	0	0
Finance Director	0.5	0.5	0.5	0.5	0
Laborer	1	1	1	1	1
Crew Chief	0	0	0	0	0
Seasonal					
Seasonal Position	1	1	1	0	0
Full Time Employees	7.53	7.38	7.37	5.53	5.33
Seasonal Employees	1	1	1	0	0
Total Employees	8.53	8.38	8.37	5.53	5.33

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Proposed FY 2017-18
Waste Water					
Full Time					
Crew Leader	0	1	2	2	2
Laborer	3	4	4	2	1
Seasonal					
Seasonal Position	1	1	1	1	0
Full Time Employees	3	5	6	4	3
Seasonal Employees	1	1	1	1	0
Total Employees	4	6	7	5	3
Waste Water Treatment Plant					
Full Time					
Assistant Public Works Director	0.34	0.33	0.34	0	0.34
Plant Superintendent	0	1	1	1	1
Plant Supervisor	0	0	0	0	0
Assistant Plant Supervisor	1	0	0	0	0
Operator	1	2	2	3	3
Full Time Employees	2.34	3.33	3.34	4	4.34
Total Employees	2.34	3.33	3.34	4	4.34
Storm Water					
Full Time					
Compliance Officer	0.33	0.33	0.33	0.33	1
City Engineer	0.5	0.33	0.33	0	0
Crew Leader	0	0	0	0	1
Heavy Equipment Operator	1	1	1	1	0
Full Time Employees	1.83	1.66	1.66	1.33	2
Total Employees	1.83	1.66	1.66	1.33	2

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Proposed FY 2017-18
Golf Course					
Golf Pro Manager	0	0	0	0	1
Unfunded Asst Golf Pro Manager	0	0	0	0	0
Pro Shop Attendant	0	0	0	0	4
Part-time Pro Shop	0	0	0	0	1
Outside Service	0	0	0	0	6
Greens Superintendent	0	0	0	0	1
Unfunded Asst Superintendent	0	0	0	0	0
Unfunded Spray Technician	0	0	0	0	0
Irrigation Technician	0	0	0	0	0
Mechanic	0	0	0	0	0.5
Golf Maintenance Laborer	0	0	0	0	2
Seasonal Laborer	0	0	0	0	3
Unfunded Seasonal Laborer	0	0	0	0	0
Full Time Employees	0	0	0	0	4.5
Part Time Employees	0	0	0	0	11
Seasonal Employees	0	0	0	0	3
Total Employees	0	0	0	0	18.5
General Fund					
Full Time	31.97	40.97	40.97	42.97	46.50
Part Time	4	1	1	1	1
Elected	7	7	7	7	7
Seasonal	3	3	3	5	5
Reserve/Volunteer	35	35	35	35	35
Total - General Fund	80.97	86.97	86.97	90.97	94.5
Special Revenue Fund					
Full Time	4.33	4.66	6.66	6.33	6.33
Seasonal	4	4	4	0	1
Total - Special Revenue Fund	8.33	8.66	10.66	6.33	7.33
CUA General Fund					
Full Time	12.87	15.71	16.71	13.53	12.67
Seasonal	2	2	2	1	0
Total - CUA General Fund	14.87	17.71	18.71	14.53	12.67
CUA Special Revenue Fund					
Full Time Employees	1.83	1.66	1.66	1.33	6.5
Part Time Employees	0	0	0	0	11
Seasonal	0	0	0	0	3
Total - CUA Special Revenue Fund	1.83	1.66	1.66	1.33	20.5

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Proposed FY 2017-18
All Funds					
Full Time	51.00	63.00	66.00	64.16	72.00
Part Time	4	1	1	1	12
Elected	7	7	7	7	7
Seasonal	9	9	9	6	6
Reserve/Volunteer	35	35	35	35	35
Total - All Funds	106	115	118	113.16	132