

BUDGET WORKSHOP

May 21, 2018

BUDGET ROLES SUMMARY

- Accounting prepares:
 - ▣ Revenue estimates – current and next year
 - ▣ Expenditure estimate – current year
 - ▣ Forms for Directors to make budget requests
 - ▣ Draft and final budget documents
- Directors
 - ▣ Prepare detailed budget requests
 - ▣ Prepare capital requests
- Committees
 - ▣ Prioritize related projects
- City Manager/CFO
 - ▣ Review requests, prioritize capital requests, make cuts
- City Council
 - ▣ Review and approve budget
 - ▣ Hold public hearing to obtain input

BUDGET PREPARATION SCHEDULE

March 9	Distribute Budget Preparation Packets to Directors
March 17	Directors verify personnel and line estimates
March 9 - March 30	Directors prepare budget requests and submit to Finance Director
April 16 - April 19	Directors Budget Meetings with City Manager
May 17	Submit Proposed Budget to City Council
May 21	City Council Consideration of Budget
May 23	Publish Budget Summary and Notice of Public Hearing (actual publish date will be Sunday, May 28)
June 4	Public Hearing on Budget and Budget Adoption (Legal Deadline is June 23)
June 30	Budget published and filed with State Auditor and City Clerk
July 1	New fiscal year begins

FINANCIAL STRUCTURE

□ Funds

□ General – accounts for most municipal operations

■ Major revenue sources

- Sales tax
- Other taxes
- Transfers from Enterprise funds

■ Major expenditures

- Personnel
- Transfers to operating and reserve funds

FINANCIAL STRUCTURE (continued)

- Funds (continued)
 - ▣ Enterprise – account for all utility operations
 - Major revenue sources
 - Charges for services (Sanitation)
 - Transfers from BMA (Water and Wastewater)
 - Major expenditures
 - Wastewater plant operating contract
 - Personnel
 - Materials
 - Transfers to General Fund and reserve funds

FINANCIAL STRUCTURE (continued)

□ Funds (continued)

▣ BMA – account for utility debt service and utility revenues

■ Major revenue sources

- Charges for services

■ Major expenditures

- Debt service on utility debt
- Transfers to Water and Wastewater operating funds to cover operating expenses

FINANCIAL STRUCTURE (continued)

□ Funds (continued)

▣ Reserve Funds

■ Stabilization

- Transfers from General, Water, Wastewater, and Sanitation
- Expenditures only via ordinance

■ Capital

- Transfers from General and Sanitation
- Dedicated utility fees for Water and Wastewater
- Expenditures for capital

FINANCIAL STRUCTURE (continued)

□ Funds (continued)

□ Other funds

- E-911 – transfers from General fund and E-911 fees
- Economic Development – $\frac{1}{4}\%$ sales tax and portion of lodging tax
- CIP – Sales Tax – $\frac{1}{2}\%$ sales tax
- CIP – Wastewater Regulatory – wastewater capital fee/fund is being closed. Capital fees now recorded in Capital Reserve Fund.
- GO Bond Funds – numerous funds used to track GO bond proceeds and expenditures
- Golf Course – green fees, membership fees, and General fund transfers
- Worker's Comp – transfers from operating funds
- Health Insurance – transfers from operating funds and premiums
- Auto Collision – transfers from operating funds

SIGNIFICANT ITEMS



- Revenue:
 - Sales tax estimates
 - Utility rate adjustments
 - New Court Technology Fee
- Personnel:
 - Personnel additions
 - Benefit costs
 - Pay increases
- Stabilization Reserve Fund
- Capital Reserve Fund



REVENUE

SALES TAX ESTIMATES

SALES TAX ESTIMATES

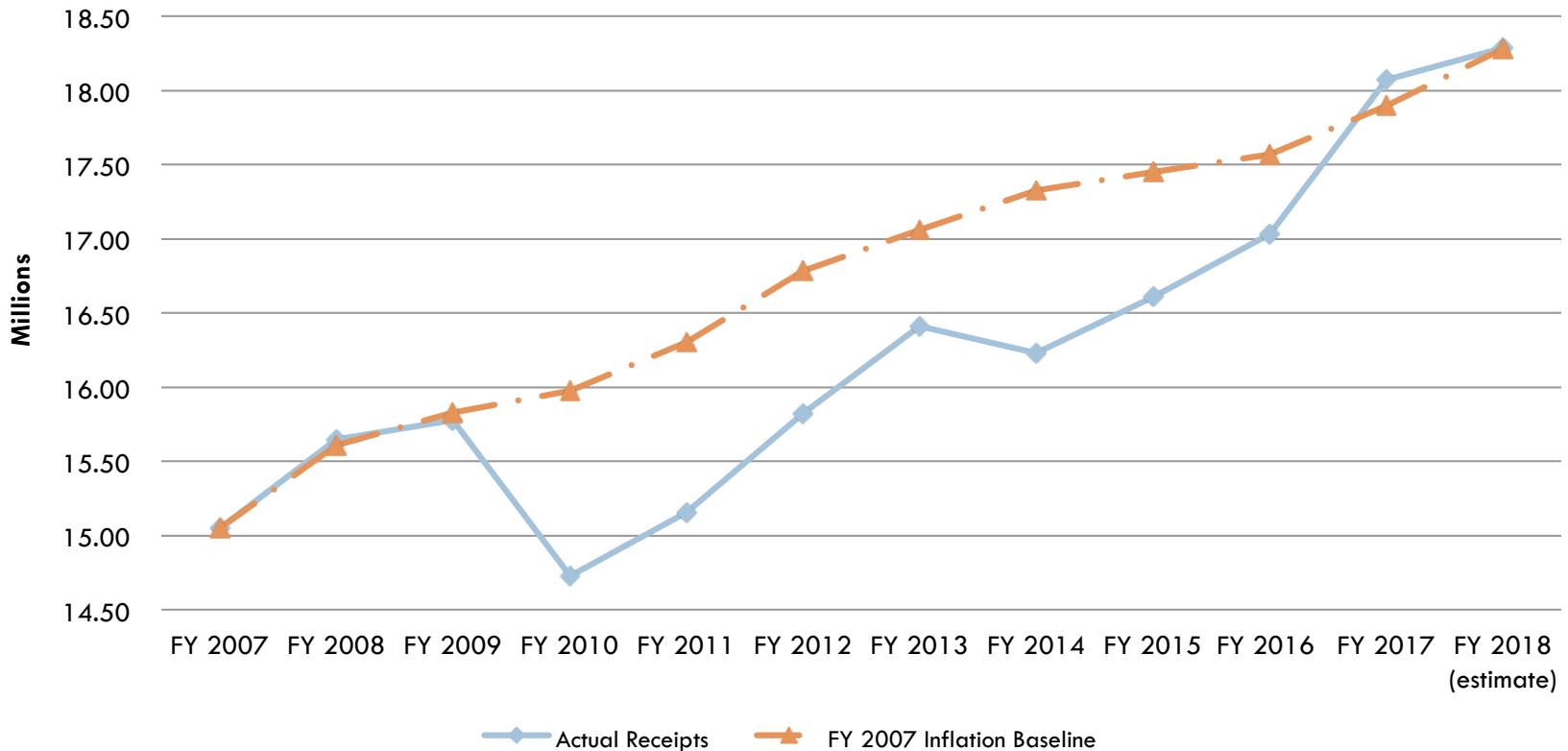
	<u>FY 2017</u>	<u>FY 2018</u>	YOY % Change	<u>FY 2019</u>	YOY % Change	YTD % Change
July	1,525,569	1,576,039	3.3%	1,576,039	0.0%	0.0%
Aug	1,554,918	1,530,614	-1.6%	1,530,614	0.0%	0.0%
Sept	1,488,182	1,470,776	-1.2%	1,500,192	2.0%	0.6%
Oct	1,500,401	1,713,758	14.2%	1,575,443	-9.5%	-1.7%
Nov	1,502,254	1,351,761	-10.0%	1,490,076	12.0%	0.4%
Dec	1,548,936	1,554,414	0.4%	1,554,414	0.0%	0.3%
Jan	1,554,473	1,641,206	5.6%	1,641,206	0.0%	0.3%
Feb	1,608,339	1,556,496	-3.2%	1,556,496	0.0%	0.2%
Mar	1,286,545	1,366,972	6.3%	1,407,981	3.0%	0.5%
April	1,527,363	1,535,000	0.5%	1,535,000	0.0%	0.5%
May	1,523,525	1,531,143	0.5%	1,531,143	0.0%	0.4%
June	<u>1,451,453</u>	<u>1,458,710</u>	0.5%	<u>1,502,471</u>	3.0%	0.6%
	<u>18,071,958</u>	<u>18,286,889</u>	1.2%	<u>18,401,075</u>	0.6%	

SALES TAX ESTIMATES

- Sales tax expected to stay relatively flat
- Changes in local market:
 - ▣ JCPenney's closing
 - ▣ Dunham's opening
- Silver Lake Village
 - ▣ Phase I opened October 2017 (sales tax started Dec 2017)
 - ▣ 50% of onsite sales will be captured by TIF for 1st year
 - ▣ 30% of onsite sales will be captured starting December 2018
 - ▣ Site generating approximately \$55k in sales tax per month
- Staff estimates translate to a 0.6% increase for FY 2019 sales tax (utilize FY 2017 estimated actuals not budget)

INFLATION ADJUSTED SALES TAX

Inflation Adjusted Sales Tax Receipts



UTILITY RATES

- Phase III of the 5 year rate plan adopted May 2016 will be effective July 1, 2018
 - ▣ Council adopted ordinance that set rates for each of the next 5 years
- Continues implementation of:
 - ▣ Inclining block rate structure
 - ▣ Capital improvement fees
 - ▣ Rate levels sufficient to sustain operations and maintenance

5 YEAR UTILITY RATE PLAN

	<u>CURRENT</u>	<u>YEAR 1</u>	<u>YEAR 2</u>	<u>YEAR 3</u>	<u>YEAR 4</u>	<u>YEAR 5</u>
WATER						
Average monthly residential water usage (g)	6,000	6,000	6,000	6,000	6,000	6,000
Volumetric rate/1,000 g	\$ 3.33	3.45	3.64	3.84	4.05	4.27
Capital investment fee/1,000 g	\$ -	0.85	0.85	0.85	0.85	0.85
Monthly volumetric charge	\$ 13.32	13.80	14.56	15.36	16.20	17.08
Monthly capital investment fee charge	-	3.40	3.40	3.40	3.40	3.40
Monthly base rate	<u>12.19</u>	<u>12.74</u>	<u>13.31</u>	<u>13.91</u>	<u>14.54</u>	<u>15.19</u>
Total monthly water charge	<u>\$ 25.51</u>	<u>29.94</u>	<u>31.27</u>	<u>32.67</u>	<u>34.14</u>	<u>35.67</u>
WASTEWATER						
Average monthly residential wastewater usage (g)	4,500	4,500	4,500	4,500	4,500	4,500
Volumetric rate/1,000 g	\$ 3.04	3.09	3.14	3.19	3.24	3.29
Capital investment fee/1,000 g	\$ 1.25	1.44	1.66	1.91	2.20	2.53
Monthly volumetric charge	\$ 13.68	13.91	14.13	14.36	14.58	14.81
Monthly capital investment fee charge	5.63	6.48	7.47	8.60	9.90	11.39
Monthly base rate	<u>2.93</u>	<u>4.33</u>	<u>5.73</u>	<u>7.13</u>	<u>8.53</u>	<u>9.93</u>
Total monthly wastewater charge	<u>\$ 22.24</u>	<u>24.72</u>	<u>27.33</u>	<u>30.08</u>	<u>33.01</u>	<u>36.12</u>
TOTAL WATER/WASTEWATER MONTHLY CHARGE	<u>\$ 47.75</u>	<u>54.66</u>	<u>58.60</u>	<u>62.75</u>	<u>67.15</u>	<u>71.79</u>
% INCREASE		14.5%	7.2%	7.1%	7.0%	6.9%

STREET LIGHT AND MOSQUITO SPRAY DETAIL

Spray:

Employee (35% of annual)	\$ 12,700
Chemicals	27,500
Fuel (14,500 miles/yr)	3,650
Vehicle (5 year replacement)	5,000
Sprayer (5 year replacement)	<u>4,000</u>
Total mosquito spray cost	52,850

Lights:

Electric	<u>214,000</u>
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Total cost 266,850

Estimated revenue at current rates 213,000

Surplus (deficit) \$(53,850)

Rate Inc (Dec) 25%

Current monthly rate	\$ 1.35
Proposed monthly rate	<u>1.70</u>
Monthly increase	<u><u>0.35</u></u>
Annual increase	<u><u>\$ 4.20</u></u>

COURT TECHNOLOGY FEE

<i>COMPARABLE CITIES</i>					
Chickasha	\$	5.00	The Village	\$	10.00
Piedmont	\$	15.00	Guthrie	\$	25.00
Shawnee	\$	10.00	Tonkawa	\$	11.00
Cushing	\$	25.00	Okeene	\$	15.00
Owasso	\$	5.00	Waukomis	\$	25.00
Choctaw	\$	25.00	Byng	\$	25.00
Oologah	\$	10.00	Lone Grove	\$	10.00
Coweta	\$	10.00	Okarche	\$	10.00
Savannah	\$	10.00	Watonga	\$	25.00
Calera	\$	15.00	Norman	\$	25.00
Catoosa	\$	20.00	Lexington	\$	10.00
Medicine Park	\$	21.00	Enid	\$	5.00
Moore	\$	10.00	Blanchard	\$	20.00
Luther	\$	15.00	Yukon	\$	9.00
AVERAGE				\$	15.04

COURT TECHNOLOGY FEE (continued)

<i>FUNDS COLLECTED</i>						
Amount of Fee	Avg Monthly No. Collected	Total Monthly Revenue	Total Annual Revenue	Notes		
\$ 5	234	\$ 1,170	\$ 14,040	Low		
\$ 10	234	\$ 2,340	\$ 28,080			
\$ 15	234	\$ 3,510	\$ 42,120	Average		
\$ 20	234	\$ 4,680	\$ 56,160			
\$ 25	234	\$ 5,850	\$ 70,200	High		

<i>USE OF FUNDS</i>	
Use of funds:	
Annual software support	\$ 16,004
Annual contribution for software upgrade	\$ 28,571
Hardware replacement	\$ 2,900
Total	\$ 47,475

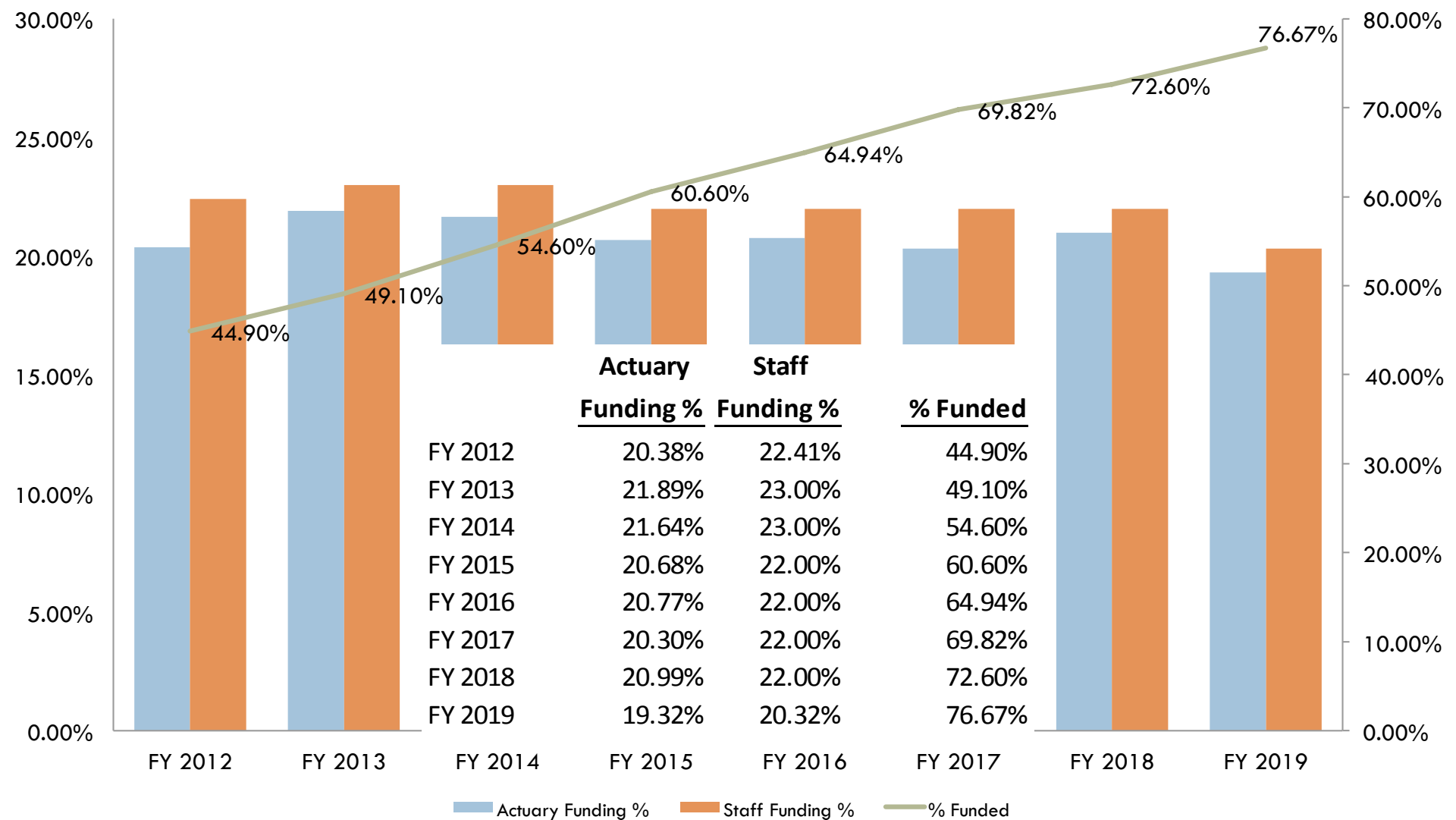


PERSONNEL

PERSONNEL POSITIONS

- Staffing changes – total FTEs reduced by .44
 - Addition of 1 FTE in Engineering
 - Reduction of 1 FTE in Building and Neighborhood Services
 - Reduction of part-time hours in Library by .44 FTE

GENERAL EMPLOYEE PENSION STATUS



SALARIES AND BENEFITS

- Health Insurance – 3rd year with UMR
 - ▣ FY 2019 admin costs increased 6% from FY 2018
 - ▣ FY 2019 actuarial estimation expects claims to grow 1.9%
 - ▣ FY 2019 reinsurance increased 42%
 - ▣ Contributions from operating funds increased by \$321k
- Work Comp
 - ▣ FY 2018 Claims cost in Work Comp Fund down \$31k
 - ▣ FY 2019 contributions from departments increased about \$63k

SALARIES AND BENEFITS (continued)

- Provisions for compensation increases for employees
 - ▣ 1% COLA = \$194k (General Fund \$147k)
 - ▣ 2.5% Merit = \$216k (General Fund \$179k)
- Changes to proposal since budget was provided to Council:
 - ▣ Error correction:
 - Changed Water Distribution DC Retirement from \$208k to \$18k
 - This caused changes to reserve amounts and transfers
 - Tsf to Stabilization = from \$133k to \$129k
 - Tsf from BMA to Water = from \$6.99M to \$6.79M



OTHER ITEMS

STABILIZATION RESERVE FUND

- Stabilization Reserve – established by ordinance of Council
 - ▣ Requires minimum 2% annual contribution from General, Wastewater, Water, and Sanitation
 - ▣ Requires a minimum balance of 16% and maximum of 35%

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total	% of
	Contributions	Contributions	Contributions	Contributions	Contributions	Contributions	Contributions	Contributions	Balance	Budget
General Fund	\$ 575,039	\$ 818,328	\$ 393,760	\$ 391,380	\$ 392,444	\$ 508,111	\$ 436,308	\$ 440,058	\$ 3,955,428	18.0%
Wastewater	139,509	116,485	57,715	61,397	82,423	81,251	84,803	86,503	710,086	16.4%
Water	279,042	227,756	120,916	121,318	119,618	122,293	128,003	133,042	1,251,988	18.8%
Sanitation	192,127	150,164	80,160	78,043	78,830	80,849	80,508	85,204	825,885	19.4%
Total	\$ 1,185,717	\$ 1,312,733	\$ 652,551	\$ 652,138	\$ 673,315	\$ 792,504	\$ 729,622	\$ 744,807	\$ 6,743,387	

Excerpt from Stabilization Reserve Ordinance:

Amounts held in the Stabilization Reserve Fund that are below the minimum threshold may be expended only under specific limited circumstances.

- i. Expenditures for emergency situations for life, health, or public safety issues for which no existing appropriation exists;
- ii. Situations where a significant revenue decline arises that could not have reasonably been foreseen, and for which new revenue is not available and transfers of existing appropriations are not considered feasible or appropriate in maintaining existing service levels;
- iii. Correcting the results of an inaccurate estimate, accounting error, or budgeting error.

CAPITAL RESERVE FUND

- Capital Reserve Fund established by ordinance
 - ▣ Ordinance requires 5 year capital plans for Water, Wastewater, and Sanitation
 - ▣ Transfers sufficient to cover these annualized capital expenses are typically made from the operating funds
 - ▣ New utility rates provide sufficient cash to make necessary transfers
 - Debt is needed and shown for wastewater plant and wastewater reuse

WASTEWATER CAPITAL PLANS

WASTEWATER - 5 YR CAPITAL PLAN & FUNDING SUMMARY

Fiscal Year	Capital Plan Summaries			Funding Summaries			
	Wastewater Plant	Wastewater Maint	Total	Revenue to Cap Res Fund	Debt Issued	Expenses	Cash Balance
2018	\$ 158,551	133,428	291,979	\$ 1,797,506	\$ -	291,979	3,101,372
2019	1,235,000	1,243,162	2,478,162	2,039,484	-	2,478,162	2,662,694
2020	3,170,000	480,000	3,650,000	2,000,000	-	3,650,000	1,012,694
2021	150,000	80,000	230,000	2,000,000	-	230,000	2,782,694
2022	50,190,000	1,750,000	51,940,000	2,000,000	50,000,000	51,940,000	2,842,694
2023	100,000	2,750,000	2,850,000	2,000,000	-	2,850,000	1,992,694
Total	\$ 54,845,000	6,303,162	61,148,162	\$ 10,039,484	\$ 50,000,000	61,148,162	

WATER CAPITAL PLANS

WATER - 5 YR CAPITAL PLAN & FUNDING SUMMARY

Fiscal Year	Capital Plan Summaries				Funding Summaries			
	Water Plant	Water Admin	Water Distribution	Total	Revenue to Cap Res Fund	Debt Issued	Expenses	Cash Balance
2018	\$ 209,931	213,527	176,644	600,102	\$ 1,172,571	\$ -	600,102	2,434,508
2019	7,025,000	128,662	2,282,000	9,435,662	1,190,957	6,000,000	9,435,662	189,803
2020	285,000	-	150,000	435,000	1,200,000	-	435,000	954,803
2021	-	1,500,000	35,000	1,535,000	1,200,000	-	1,535,000	619,803
2022	30,000	-	35,000	65,000	1,200,000	-	65,000	1,754,803
2023	2,800,000	-	120,000	2,920,000	1,200,000	-	2,920,000	34,803
Total	\$ 10,140,000	1,628,662	2,622,000	14,390,662	\$ 5,990,957	\$ 6,000,000	14,390,662	

SANITATION CAPITAL PLANS

SANITATION 5 YR CAPITAL PLAN

Fiscal Year	Capital Plan Summaries		Funding Summaries			
	Sanitation	Total	Revenue to Cap Res Fund	Debt Issued	Expenses	Cash Balance
2018	\$ 104,653	104,653	\$ 750,000	\$ -	104,653	1,197,136
2019	273,162	273,162	750,000	-	273,162	1,673,974
2020	1,600,000	1,600,000	750,000	-	1,600,000	823,974
2021	500,000	500,000	750,000	-	500,000	1,073,974
2022	1,705,000	1,705,000	750,000	-	1,705,000	118,974
2023	-	-	750,000	-	-	868,974
Total	\$ 4,078,162	4,078,162	\$ 3,750,000	\$ -	4,078,162	



FY 2020 BUDGET PROJECTIONS

FY 2020 REVENUE PROJECTIONS

	FY 2019	FY 2019	FY 2020
	Budget	Expected	Expected
	Budget	Amounts	Budget
External revenues	\$ 18,148,714	\$ 18,148,714	\$ 18,420,946
Transfers in	<u>4,263,594</u>	<u>4,263,594</u>	<u>4,305,642</u>
Total revenues	22,412,308	22,412,308	22,726,588
Fund balance	<u>1,195,986</u>	<u>1,195,986</u>	<u>1,290,649</u>
Total resources	<u>\$ 23,608,294</u>	<u>\$ 23,608,294</u>	<u>\$ 24,017,237</u>

FY 2020 EXPENDITURE PROJECTIONS

	FY 2019	FY 2019	FY 2020
	Budget	Expected	Expected
	Budget	Amounts	Budget
Expenditures	\$ 21,454,201	\$ 20,929,987	\$ 21,776,014
Transfers out	<u>1,387,658</u>	<u>1,387,658</u>	<u>1,404,273</u>
Total expenditures	22,841,859	22,317,645	23,180,287
Reserves	<u>766,435</u>	<u>-</u>	<u>766,435</u>
Total uses	<u><u>\$ 23,608,294</u></u>	<u><u>\$ 22,317,645</u></u>	<u><u>\$ 23,946,722</u></u>

FY 2020 BUDGET SUMMARY

	FY 2019	FY 2019	FY 2020
	Budget	Expected	Expected
	Budget	Amounts	Budget
Total resources	<u>\$ 23,608,294</u>	<u>\$ 23,608,294</u>	<u>\$ 24,017,237</u>
Total uses	<u>23,608,294</u>	<u>22,317,645</u>	<u>23,946,722</u>
Surplus (deficit)	<u><u>\$ -</u></u>	<u><u>\$ 1,290,649</u></u>	<u><u>\$ 70,515</u></u>

FY 2020 BUDGET SUMMARY



- Using modest assumptions could adopt a similar budget in FY 2020
 - ▣ Slight revenue growth – 1.5% total
 - ▣ Slight expenditure growth – 1.5% inflation



ADDITIONAL ITEMS FOR DISCUSSION

ADDITIONAL DISCUSSION

- Staff will initiate a Sanitation study to determine the services desired by the public
 - ▣ Final decision on shape of program will be Council's
 - ▣ Rates will be determined after program components are set
- Other questions or comments from Council?

CAPITAL BUDGET

- Appropriations adopted with total budget
- List of projects approved separately
- Carryover projects vs new projects
 - ▣ Carryover projects funded in previous years
 - ▣ New projects
 - ▣ Will be shown separately during Capital presentation
- Capital project selection
 - ▣ Most projects are determined by election or capital plan
 - ▣ Project priorities are established by Committees, Council, and Staff
 - ▣ Council reviews the final project list and authorizes the prioritized projects

CAPITAL PROJECT REVENUE SOURCES

- GO Bond – issuance of GO bonds
 - ▣ Revenues accumulated in separate fund for each issuance
- CIP Sales Tax – 1/2% dedicated sales tax
 - ▣ Revenues accumulated in CIP – Sales Tax fund
- Utility revenues
 - ▣ Water and Wastewater have dedicated capital fees that are deposited in the Capital Reserve fund
 - ▣ Sanitation capital funded through normal utility revenues
- Transfers to Capital Reserve Fund
 - ▣ General Fund transferring \$280k this year
 - ▣ Sanitation transfers \$750k/yr

FUNDS USED TO ACCOUNT FOR CAPITAL EXPENDITURES

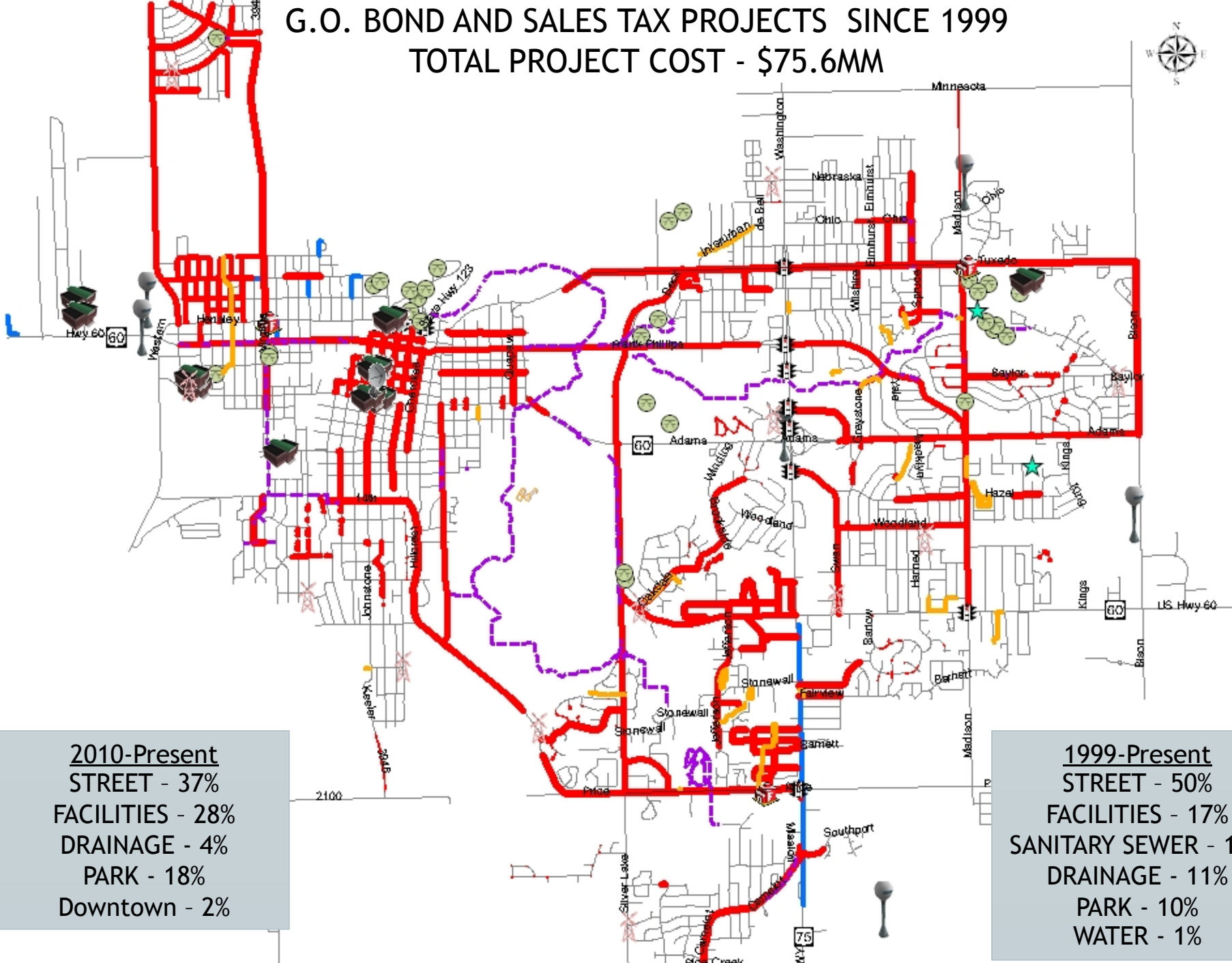
- GO Bond Funds
 - ▣ At least 70% of funds are dedicated on the ballot
 - ▣ Up to 30% of funds are discretionary
 - Even discretionary funds are planned during election
 - ▣ Issued in tranches over time to keep mill levy at 15 mills
- CIP – Sales Tax
 - ▣ Typically pay as you go
 - ▣ Treated like GO Bond but not legally bound
 - ▣ 7 year authorization
 - ▣ Prioritized projects to ensure completion of 70% projects due to sales tax shortfalls

FUNDS USED TO ACCOUNT FOR CAPITAL EXPENDITURES (continued)

- CIP – Wastewater Regulatory
 - ▣ Prior to FY 2017 received dedicated capital fee for wastewater
 - ▣ Fund will receive no new revenue
- Capital Reserve Fund
 - ▣ 5 year capital plans for Water, Wastewater, and Sanitation
 - ▣ General Fund projects were focused on continuation of IT overhaul
- Various other capital funds

G.O. BOND AND SALES TAX PROJECTS SINCE 1999

TOTAL PROJECT COST - \$75.6MM



2010-Present
STREET - 37%
FACILITIES - 28%
DRAINAGE - 4%
PARK - 18%
Downtown - 2%

1999-Present
STREET - 50%
FACILITIES - 17%
SANITARY SEWER - 11%
DRAINAGE - 11%
PARK - 10%
WATER - 1%

CAPITAL IMPROVEMENT PROJECT BUDGETS



CARRY OVER PROJECTS FROM:

- WASTEWATER REGULATORY FUND
- CITY HALL FUND
- STORM WATER FUND
- 2012 GO BOND
- 2014B GO BOND
- 2015 GO BOND
- 2017 GO BOND
- ½ CENT SALES TAX
- CAPITAL RESERVE FUND

NEW PROJECTS FROM:

- WASTEWATER FUND
- 2014A GO BOND
- 2015 GO BOND
- 2017 GO BOND
- ½ CENT SALES TAX
- CAPITAL RESERVE FUND

WASTEWATER REGULATORY FUND CARRY OVER PROJECTS

This fund is comprised of money collected via the wastewater capital investment fee from the utility bill.

PROJECT NAME AND DESCRIPTION	ORIGINAL BUDGET	BUDGET TO CARRY OVER	FISCAL YEAR PROJECT APPROVED	NOTES
Brookline/Harvard Sewer Line Replacement	\$950,000	\$7,500	2017-2018	For inspections for construction of Brookline/Harvard Sewer Line improvements.
TOTAL		\$7,500		

\$70,160 is the total amount available for allocation

CITY HALL FUND CARRY OVER PROJECTS

This fund is comprised of money collected from the 4th floor lease of City Hall.

PROJECT NAME AND DESCRIPTION	ORIGINAL BUDGET	BUDGET TO CARRY OVER	FISCAL YEAR PROJECT APPROVED	NOTES
Misc Improvements to City Hall	\$50,000	\$25,000	2015-2016	For misc. improvements to City Hall
TOTAL		\$25,000		

\$50,952 is the total amount available for allocation

STORM SEWER FUND CARRY OVER PROJECTS

This fund is comprised of money savings from the 1997 General Obligation Bond funds that were dedicated to storm sewer system improvements as well as the continued receipt of storm water detention in-lieu fees from private development

PROJECT NAME AND DESCRIPTION	ORIGINAL BUDGET	BUDGET TO CARRY OVER	FISCAL YEAR PROJECT APPROVED	NOTES
Misc Storm Sewer Improvements	\$50,000	\$86,342	2009-2010	For misc. storm sewer improvements

\$86,342 is the total amount available for allocation

2012 GENERAL OBLIGATION BOND CARRY OVER PROJECTS

In June 2012 voters approved \$15 million in bond funds for streets, parks, public safety and IT projects.

PROJECT NAME AND DESCRIPTION	ORIGINAL BUDGET	BUDGET TO CARRY OVER	FISCAL YEAR PROJECT APPROVED	NOTES
Resurfacing Sooner Pool and Installing Shade Structures	\$115,000	\$136,477	2012-2013	Project consists of resurfacing the lap pool

\$136,477 is the total amount available for allocation

2014B GENERAL OBLIGATION BOND CARRY OVER PROJECTS

In June 2012 voters approved \$15 million in bond funds for streets, parks, public safety and IT projects.

PROJECT NAME AND DESCRIPTION	ORIGINAL BUDGET	BUDGET TO CARRY OVER	FISCAL YEAR PROJECT APPROVED	NOTES
Park Restroom Upgrades	\$40,000	\$30,000	2016-2017	For restroom fixture upgrades at various parks
Demolition of Police Station		* \$57,246	2016-2017	Demolish existing Police Station at Johnstone and Hensley
TOTAL		\$87,246		
* \$200,000 total original allocation. Demo Complete in FY 17-18. \$40,000 will be taken from 1/2 Cent funds for Total Parking lot Materials Budget of \$97,246.00				
Highlighted projects are 70% designated projects listed on the 2012 Bond Election				

\$87,246 is the total amount available for allocation

2015 GENERAL OBLIGATION BOND CARRY OVER PROJECTS

In June 2012 voters approved \$15 million in bond funds for streets, parks, public safety and IT projects.

PROJECT NAME AND DESCRIPTION	ORIGINAL BUDGET	BUDGET TO CARRY OVER	FISCAL YEAR PROJECT APPROVED	NOTES
Price Road Rehab. and Widening	\$875,000	\$875,000	2015-2016	Panel replacement, diamond grind and adding shoulders to Price Road between US 75 and Silver Lake
Tuxedo Blvd. Rehab	\$1,000,000	\$10,000	2015-2016	Mill and overlay of Tuxedo between Madison and the Caney River
TOTAL		\$885,000		

Highlighted projects are 70% designated projects listed on the 2012 Bond Election

\$1,076,271 is the total amount available for allocation

2017 GENERAL OBLIGATION BOND CARRY OVER PROJECTS

In June 2012 voters approved \$15 million in bond funds for streets, parks, public safety and IT projects.

PROJECT NAME AND DESCRIPTION	ORIGINAL BUDGET	BUDGET TO CARRY OVER	FISCAL YEAR PROJECT APPROVED	NOTES
Renovate and expand the Pathfinder Trail	\$250,000	\$250,000	2016-2017	Rehab, improve an/or expand the Pathfinder Trail. Project will likely go towards stabilizing erosion and washout areas adjacent to the Caney River and Turkey Creek
Construct pavilions at Sooner and Civitan Parks	\$80,000	\$80,000	2016-2017	Construct an open sided pavilion at Sooner and Civitan Park
6-foot Deck Mowers	\$32,500	\$32,500	2016-2017	Purchase of one 6 foot deck mower
Rehab Johnstone Ave between 14th and 17th	\$575,000	\$20,000	2016-2017	Concrete panel replacement
Rehab Sooner Park Rd between Adams and Baylor	\$250,000	\$250,000	2016-2017	Concrete panel replacement
Rehab Mountain Rd between 2100 and Mountain	\$240,000	\$240,000	2016-2017	Mill and overlay
Rehab Willow Crk and Arbor Rd between Adams and Hazel	\$540,000	\$540,000	2016-2017	Concrete panel replacement
Rehab Fleetwood Dr between Frank Phillips and Spruce	\$350,000	\$350,000	2016-2017	Concrete panel replacement
TOTAL		\$1,762,500		

Highlighted projects are 70% designated projects listed on the 2012 Bond Election

\$2,094,648 is the total amount available for allocation

CAPITAL RESERVE FUND – CARRY OVER PROJECTS AND EQUIPMENT

DEPARTMENT	DESCRIPTION	18/19 BUDGET
190	1/2 Ton Regular Cab 4x4 Pickup	1,550
195	Fuel Pump System Upgrade	25,000
270	Replacement of Tasers (5 yr capital lease)	15,800
	Total General Fund	42,350
710	Replace Lift Station Telemetry (SCADA)	50,000
	Total Wastewater Plant	50,000
715	ERP System (25% of total)	57,162
	Total Wastewater Maintenance	57,162
720	Pump Rebuild at Caney River	5,000
	Total Water Plant	5,000
725	ERP System (25% of total)	57,162
725	Engineering Design for Water Utilities Bldg	15,500
	Total Water Administration	72,662

DEPARTMENT	DESCRIPTION	18/19 BUDGET
730	Replace Water Line - Adams (between Johnstc	375,000
	Total Water Distribution	375,000
750	ERP System (25% of total)	57,162
750	Street Sweeper	500,000
750	Grappler Loader Truck	160,000
	Total Sanitation	773,162
	TOTAL	\$ 1,375,336

\$17,243,923 is the total amount available for allocation for carry over projects and new projects

1/2 CENT SALES TAX – CARRY OVER PROJECTS

PROJECT NAME AND DESCRIPTION	ORIGINAL/ MODIFIED BUDGET	BUDGET TO CARRY OVER	FISCAL YEAR PROJECT APPROVED	NOTES
Facilities				
Demolish old Police Station	\$84,795	\$40,000	2017-2018	Materials to construct parking lot for old police station lot
Fabricate New Police Memorial & Flag Poles	\$50,000	\$50,000	2017-2018	Supplemental funding for the public safety complex to construct a police memorial in the plaza area of the new police station
Storm Sewer				
East Downtown Storm Drain Improvements	\$2,200,000	\$2,200,000	2017-2018	Replacement and upgrade of storm drain system starting at the Caney River, routing downtown and ending at the Price Tower.
Parks				
Pathfinder Parkway Trail Connection	\$175,000	\$90,000	2012-2013	Extension/connection of Pathfinder Trail between existing trails at Highway 75 (by Eastland) and Frank Phillips (by Will Rogers School). \$90k being carried over from 449, total project cost \$200k.
Johnstone Park Skate Park Expansion	\$25,000	\$25,000	2015-2016	Expansion of existing skate park in Johnstone Park
Pathfinder Improvements	\$225,000	\$225,000	2016-2017	Miscellaneous improvements to Pathfinder Trail
CDBG 2017	\$85,000	\$85,000	2017-2018	Matching funds for 2017 CDBG project - Council approved parking lot addition at Johnstone Park to serve pavilion and Kiddie Park
Street, Bridge & Traffic Signals				
Bridge Repairs	\$50,000	\$50,000	2016-2017	Bridge repairs identified through bi-annual inspection.
TOTAL		\$2,765,000		

\$4,765,778 is the total amount available for allocation

WASTEWATER FUND PROPOSED PROJECTS

This fund comprises of money collected through the sanitary sewer assessment fee for new subdivision and commercial developments.

PROJECT NAME AND DESCRIPTION	AMOUNT REQUESTED	NOTES
Channel Monster Grinder Rehab - Tuxedo	\$ 35,000	Rehab the channel monster grinder at the Tuxedo lift station
TOTAL	\$35,000	

\$91,310 is the total amount available for allocation

2014A GO BOND FUND PROPOSED PROJECTS

This fund is comprised of savings from the 2014A issuance of the voter approved 2102 GO Bond election and money in this fund is dedicated for street improvements.

PROJECT NAME AND DESCRIPTION	AMOUNT REQUESTED	NOTES
Preventative Maintenance Street Projects	\$ 374,904	Funds to supplement preventative maintenance street project funding in the 1/2 Cent Sales Tax fund. Projects to be selected by Street & Traffic Committee
TOTAL	\$374,904	

\$374,904 is the total amount available for allocation

2015 GO BOND FUND PROPOSED PROJECTS

This fund is comprised of savings from the 2015 issuance of the voter approved 2102 GO Bond election and money in this fund is dedicated for street improvements.

PROJECT NAME AND DESCRIPTION	AMOUNT REQUESTED	NOTES
Preventative Maintenance Street Projects	\$ 191,271	Funds to supplement preventative maintenance street project funding in the 1/2 Cent Sales Tax fund. Projects to be selected by Street & Traffic Committee
TOTAL	\$191,271	

\$191,271 is the total amount available for allocation for new projects

2017 GO BOND FUND PROPOSED PROJECTS

This fund is comprised of savings from the 2017 issuance of the voter approved 2102 GO Bond election and money in this fund is dedicated for street improvements.

PROJECT NAME AND DESCRIPTION	AMOUNT REQUESTED	NOTES
Preventative Maintenance Street Projects	\$ 250,000	Funds to supplement preventative maintenance street project funding in the 1/2 Cent Sales Tax fund. Projects to be selected by Street & Traffic Committee
TOTAL	\$250,000	

\$332,148 is the total amount available for allocation for new projects

CAPITAL RESERVE FUND PROPOSED PROJECTS AND EQUIPMENT

DEPARTMENT	DESCRIPTION	18/19 BUDGET
170	ERP Final Phase	57,162
170	Tyler Doc Mgmt (25% - replace Fortis)	21,373
170	Tyler Parking Ticket Module	42,588
170	Tyler Incode Court (replace Sleuth)	135,000
185	Patrol Car Laptop Replacement (50%)	120,000
328	Impv to Turn Lane at Eastland shopping Center	98,593
445	Golf Course VFD	4,500
445	Golf Maintenance Building Roof Repair	8,900
	Total General Fund	488,116
710	Replace Pump #2 at Virginia	15,000
710	Replace pumps at Hughes Fisher	10,000
710	Replace Tractor for application of biosolides	120,000
710	Replace trailer for application of biosolides	40,000
	Total Wastewater Plant	185,000

DEPARTMENT	DESCRIPTION	18/19 BUDGET
715	Harvard Sewer Rehab Phase II	1,000,000
715	Tyler Utility Billing (33% of total)	56,000
715	Replace Mini-Excavator	80,000
715	Replace Camera and Transporter	50,000
	Total Wastewater Maintenance	1,186,000
720	Copan Water Rights	500,000
720	Engineering Design for WW Reuse	500,000
720	Install Flow Meter for Caney River Pump Statio	10,000
720	Zero Turn Mower (54")	10,000
720	Pump Station and Force Main for WW Reuse	6,000,000
	Total Water Plant	7,020,000
725	Tyler Utility Billing (33% of total)	56,000
	Total Water Administration	56,000

DEPARTMENT	DESCRIPTION	18/19 BUDGET
730	Replace Water Lines in-House (material only)	50,000
730	20" Water Line (FPB, Silver Lake to Highway 7	1,650,000
730	Dump Truck (10 wheel)	130,000
730	Replace Locator	12,000
730	Soil Conditioner	65,000
	Total Water Distribution	1,907,000
750	Tyler Utility Billing (33% of total)	56,000
	Total Sanitation	56,000
	TOTAL	<u>\$10,898,116</u>

\$15,868,587 is the total amount available for allocation for
new projects

1/2 CENT SALES TAX – 2013 PRIORITY PROJECTS

Estimated Sales Tax Collection -
\$21,105,148

Proposed Uses for 70% of Anticipated
Revenues – \$14,760,000

1. Equipment and Vehicle Replacement \$1,840,000

To include the following projects:

- ~~Fire Department: Emergency Generators for Stations 1, 2 & 4~~
- Police Department: Equipment and Fleet Upgrade/Replacement (49 vehicles)
- Street Department: 2 - Dump Trucks with Snow Equipment

2. Storm Drainage Improvements \$2,250,000

To include the following projects:

- ~~East Downtown Storm Drain Improvements from Cherokee to Adams~~

3. Building Improvements \$770,000

To include the following projects:

- ~~Curved Roof Replacement at Community Center~~

4. Park Improvements \$2,350,000

To include the following projects:

- ~~Price Field Improvements (Phase II quad and parking)~~
- ~~Johnstone Park Skate Park Expansion~~
- Pathfinder Trail and ~~MJ Lee Lake Trail & Facility Improvements~~

5. Street Improvements \$7,550,000

To include the following projects:

- Hillcrest Drive Improvements between the Caney River Bridge and 18th Street
- Preventative Maintenance Projects

PROJECTS CROSSED OUT HAVE BEEN FULLY FUNDED

1/2 CENT SALES TAX PROPOSED PROJECTS

PROJECT NAME AND DESCRIPTION	AMOUNT REQUESTED	YEAR ESTIMATED FUNDING IN ORIGINAL 7-YEAR PLAN	NOTES
Equipment and Vehicles			
Police Department Vehicles	\$210,000	2018-2019	7 - Patrol Cars (replacement)
Dump Trucks w/ Snow Equipment (x2)	\$135,000	2018-2019	Replace existing Street Department equipment
Subtotal	\$345,000		
Facilities			
Miscellaneous Facility & Building Upgrades	\$25,000	2018-2019	Building and facility repairs or improvements
Subtotal	\$25,000		
Parks			
Pathfinder Parkway & MJ Lee Lake Trail & Facility Improvements	\$225,000	2018-2019	Funds of miscellaneous improvements to Pathfinder Parkway.
Subtotal	\$225,000		
Street			
Hillcrest Drive - Engineering Design	\$135,000	2016-2017	Funding for engineering services to design improvements to Hillcrest Drive between 18th and the Caney River.
Preventative Maintenance Street Projects @ 750,000 per year	\$950,000	2018-2019	Specific projects to be decided prior to FY 18-19 budget approval.
Subtotal	\$1,085,000		
Special Projects			
CDBG project	\$68,000	Not Included	Project to be determined by Council at a future date.
Subtotal	\$68,000		
TOTAL	\$1,748,000		

PERCENTAGES BY CATEGORY
STREET - 62%
EQUIPMENT - 20%
PARK (INCLUDING CDBG) - 17%
FACILITIES - 1%

\$2,000,748 is the total amount available for allocation for new projects

1/2 CENT SALES TAX SCHEDULE

2013 1/2 CENT SALES TAX ORIGINAL PROJECT LIST

EXHIBIT Q
2013 1/2 CENT SALES TAX (449)
ORIGINAL PROJECT LIST

APPROVED PROJECTS	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	TOTAL
Estimated Sales Tax Collection	\$ 2,838,895	\$ 2,895,673	\$ 2,953,586	\$ 3,012,658	\$ 3,072,911	\$ 3,134,369	\$ 3,197,056	\$ 21,105,148
Budgeted Sales Tax Collection	\$ 2,283,285	\$ 3,067,079	\$ 2,489,161	\$ 2,631,536	\$ 2,689,248			\$ 13,160,309
Difference between Estimated and Budgeted	\$ (555,610)	\$ 171,406	\$ (464,425)	\$ (381,122)	\$ (383,663)			\$ (1,613,414)
OVERALL TOTAL BY YEAR	2,192,534	2,975,618	2,379,384	2,605,000	1,748,000	3,778,500	5,665,500	21,344,536

Equipment and Vehicles

ADMINISTRATION

Pool Car (1) — purchased thru general fund								0
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GOLF COURSE

Greens mowers (1)							35,500	35,500
Fairway mower (1)						59,500		59,500
Articulating mower (1)			39,000					

PARKS

Tractor (1)		42,000						42,000
10 Foot Wing Mower (1)								0
Truck Sprayer (1) — purchased thru general fund								0
15 Foot Wing Mower (1)	18,000							18,000
1 Ton Truck (2)					0	35,000		35,000

POLICE

Fleet Management and Equipment Upgrade/Replacement (49 vehicles) @ \$30,000 each	210,000	210,000	210,000	210,000	210,000	210,000	210,000	1,470,000
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PUBLIC WORKS

Dump Trucks w/ Snow Equipment (2)					135,000	135,000		270,000
One ton trucks with Utility Beds (1)			40,000		0	40,000		80,000
One 1/2 ton truck 4x4 (1)						30,000		30,000
Hydraulic Hammer (1)						30,000		30,000
Thermal Transfer Printer (1)	20,000							20,000
Thermoplastic Striper (1)						15,000		15,000
Air Compressor (1)							15,000	15,000
Skid Loader (1)					0	60,000		60,000

FIRE

Generators for Stations #1, 2, & 4	100,000							100,000
Additional funds for Tel-a-Squirt Pumper Trk				110,000				
4x4 Truck (Battalion Chief vehicle) (1)			50,000					50,000
Thermal Image Cameras (4)	10,000	10,000			0	10,000		30,000
Brush Truck for Sta. #1 (1)						75,000		75,000
4500 psi SCBA Units (4)		22,500						22,500
Genesis Rescue Tool (1)							30,000	30,000

EQUIPMENT AND VEHICLE TOTAL

2,487,500

Facilities

CITY HALL/OPERATIONS

City Hall Elevators (Complete Renovation)			150,000					150,000
Misc. Facility & Building Upgrades	20,000	20,000	20,000		25,000	25,000	25,000	135,000
City Hall Boiler							80,000	80,000
Fuel Master Key Control System	15,000							15,000
Public Safety Complex		75,000						75,000
Fire Station Radio Relocation			20,000					
Furniture for new Public Safety Facility			75,000					
Fabricate new Police Memorial and Flag Poles			50,000					50,000
Demolition old Police Station and Construct Parking Lot			200,000					200,000

1/2 CENT SALES TAX SCHEDULE

2013 1/2 CENT SALES TAX ORIGINAL PROJECT LIST

EXHIBIT Q
2013 1/2 CENT SALES TAX (449)
ORIGINAL PROJECT LIST

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Difference between Estimated and Budgeted	\$ (555,610)	\$ 171,406	\$ (464,425)	\$ (381,122)	\$ (383,663)			\$ (1,613,414)
OVERALL TOTAL BY YEAR	2,192,534	2,975,618	2,379,384	2,605,000	1,748,000	3,778,500	5,665,500	21,344,536
COMMUNITY CENTER								
Curved Roof Replacement	770,000							770,000
Auditorium Renovation (replace seats; paint and repair walls, floors & ceiling)							550,000	550,000
Replace Concrete Drive front and back					0	150,000		150,000
Replace Boiler for HVAC			160,000					160,000
Replace Carpet and Stair Nosing							220,000	220,000
FACILITIES TOTAL								2,555,000
Information Technology								
IT Improvements	10,000	10,000	10,000					30,000
Update City Wide Aerials/Topo			16,000		0	54,000		70,000
IT TOTAL								100,000
Parks								
Price Fields (Phase II quad and parking)	100,000	1,700,000						1,800,000
Sooner Pool Recreational Expansion					0	1,950,000	1,800,000	3,750,000
Johnstone Park Skate Park Expansion		25,000						25,000
Pathfinder Parkway & MJ Lee Lake Trail & Facility Improvements	125,000		225,000		225,000			575,000
CDBG Project	80,000	125,000	129,384	85,000	68,000			487,384
PARK TOTAL								6,637,384
Storm Drainage								
East Downtown Storm Drain Improvements from Cherokee to Adams			135,000	2,200,000			0	2,335,000
STORM DRAINAGE TOTAL								2,335,000
Street and Bridge Maintenance								
Preventative Maintenance Projects @ \$750,000 per year	714,534	651,118	775,000		950,000	900,000	500,000	4,490,652
Hillcrest Drive (18th to Caney River)				0	135,000		2,200,000	2,335,000
Bridge Maintenance		50,000	50,000					
Materials for Street Dept.		35,000	25,000					
STREET TOTAL								2,335,000