

AGENDA
SHAWNEE MUNICIPAL AUTHORITY
MAY 15, 2023 AT 6:00 PM
COMMISSION CHAMBERS AT CITY HALL
16 WEST 9TH STREET
SHAWNEE, OKLAHOMA

Official action can only be taken on items which appear on the agenda. The public body may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed to act on an item, the public body may refer the matter to Staff or back to Committee or the recommending body. Under certain circumstances, items are deferred to a future date or stricken from the agenda entirely.

CALL TO ORDER

DECLARATION OF QUORUM

1. Consider approval of Consent Agenda:
 - a. Minutes from the April 17, 2023 regular meeting and April 17, 2023 special call meeting.
 - b. Confirm action taken by the City Commission on Consent Agenda Item No. 3(h) regarding acknowledgement of the Contract for Solid Waste Collection, Recycling, and Disposal Services with Central Disposal for Fiscal Year 2023-2024.
2. Public hearing for the Shawnee Municipal Authority Proposed Budget for Fiscal Year 2023-2024.
3. New Business
4. Adjournment

Respectfully submitted,

Lisa Lasyone, CMC, City Clerk

The City of Shawnee encourages participation from its citizens in public meetings. If participation is not possible due to a disability, notify the City Clerk, in writing, at least forty-eight hours prior to the scheduled meeting, and necessary accommodations will be made. (ADA 28 CFR 36)

**BOARD OF CITY COMMISSIONERS
AND THE BOARD OF TRUSTEES OF THE SHAWNEE AIRPORT AUTHORITY
AND THE SHAWNEE MUNICIPAL AUTHORITY
CITY OF SHAWNEE
SPECIAL CALLED SESSION
APRIL 17, 2023**

The Board of City Commissioners of the City of Shawnee and the Board of Trustees of the Shawnee Airport Authority and the Shawnee Municipal Authority met in Special Called Session at the Shawnee Commission Chambers, 16 West 9th Street, Shawnee, Oklahoma at 8:30 a.m. on the 17th day of April, 2023, pursuant to notice duly posted as prescribed by law. Mayor Bolt presided and called the meeting to order. The following members were in attendance and a quorum was declared.

Ed Bolt
Mayor/Chairman

Daniel Matthews
Commissioner Ward 1/Trustee

Cami Engles
Commissioner Ward 2/Trustee

Travis Flood
Commissioner Ward 3/Trustee

Darren Rutherford
Commissioner Ward 4-Vice Mayor/Trustee

Absent
Commissioner Ward 5/Trustee

Lauren Richter
Commissioner Ward 6/Trustee

Absent: Mark Sehorn

The Call for said meeting was entered upon the records by the City Clerk, said Call being as follows

NOTICE OF A CALLED SPECIAL SESSION OF THE BOARD OF CITY
COMMISSIONERS OF THE CITY OF SHAWNEE AND THE BOARD OF TRUSTEES
OF THE SHAWNEE AIRPORT AUTHORITY AND THE SHAWNEE MUNICIPAL
AUTHORITY, OKLAHOMA

You and each of you are hereby notified that by virtue of a call issued by me on this 7th day of April, 2023, a Special Called Session will be held of the Board of Commissioners of the City of Shawnee and the Board of Trustees of the Shawnee Airport Authority and the Shawnee Municipal Authority, Oklahoma in the City Commission Chambers, 16 West 9th Street, Shawnee, Oklahoma at 8:30 a.m. on the 17th day of April, 2023, and you are hereby notified to be present at said meeting.

The purpose of said meeting will be for presentation, review, and discussion of City governance, community needs, strategic goals, programs, projects, and priorities for the City Commission, Shawnee Airport Authority, and Shawnee Municipal Authority to develop a strategic plan.

Witness my hand this 7th day of April, 2023.

(SEAL)

ATTEST:

/s/ Lisa Lasyone

LISA LASYONE, CMC
CITY CLERK

/s/ Andrea Weckmueller-Behringer

ANDREA WECKMUELLER-BEHRINGER
CITY MANAGER

STATE OF OKLAHOMA, COUNTY OF POTTAWATOMIE, SS.

I received this notice on the 7th day of April, 2023 at 4:05 p.m., and executed the same by delivering a true and correct copy thereof to the Mayor and to each of the Commissioners of the Board of City Commissioners for the City of Shawnee and the Board of Trustees of the Shawnee Airport Authority and the Shawnee Municipal Authority, Oklahoma as follows:

An email verification was not received from Mayor Ed Bolt via e-mail.

An email verification was received from Commissioner Daniel Matthews via e-mail at 8:31 a.m. on April 12, 2023.

An email verification was received from Commissioner Cami Engles via e-mail at 6:17 p.m. on April 13, 2023.

An email verification was received from Commissioner Travis Flood via e-mail at 10:06 a.m. on April 9, 2023.

An email verification was not received from Vice Mayor Darren Rutherford via email.

An email verification was not received from Commissioner Mark Sehorn via email.

An email verification was received from Commissioner Lauren Richter via e-mail at 8:19 p.m. on April 7, 2023.

/s/ Lisa Lasyone

LISA LASYONE, CMC
CITY CLERK

CALL FOR SPECIAL SESSION OF THE SHAWNEE BOARD OF CITY COMMISSIONERS OF THE CITY OF SHAWNEE AND THE BOARD OF TRUSTEES OF THE SHAWNEE AIRPORT AUTHORITY AND THE SHAWNEE MUNICIPAL AUTHORITY, OKLAHOMA TO BE HELD ON THE 17TH DAY OF APRIL, 2023 AT 8:30 A.M. AT THE CITY COMMISSION CHAMBERS, 16 WEST NINTH STREET, SHAWNEE, OKLAHOMA. THE PURPOSE OF SAID MEETING WILL BE FOR PRESENTATION, REVIEW, AND DISCUSSION OF CITY GOVERNANCE, COMMUNITY NEEDS, STRATEGIC GOALS, PROGRAMS, PROJECTS, AND PRIORITIES FOR THE CITY COMMISSION, SHAWNEE AIRPORT AUTHORITY, AND SHAWNEE MUNICIPAL AUTHORITY TO DEVELOP A STRATEGIC PLAN.

By virtue of the authority vested in me by Section 4, Article IV of the Charter of the City of Shawnee, Oklahoma, a Special Session of the Board of City Commissioners of the City of Shawnee, and the Board of Trustees of the Shawnee Airport Authority and the Shawnee Municipal Authority, Oklahoma is hereby called to meet at the City Commission Chambers, 16 West 9th Street, Shawnee, Oklahoma at 8:30 a.m. on the 17 day of April, 2023 for presentation, review, and discussion of City governance, community needs, strategic goals, programs, projects, and priorities for the City Commission, Shawnee Airport Authority, and Shawnee Municipal Authority to develop a strategic plan.

Witness my hand on this 7th day of April, 2023.

/s/ Andrea Weckmueller-Behringer
ANDREA WECKMUELLER-BEHRINGER
CITY MANAGER

(SEAL)

ATTEST:

/s/ Lisa Lasyone
LISA LASYONE, CMC
CITY CLERK

THE BOARD OF CITY COMMISSIONERS AND THE TRUSTEES OF THE SHAWNEE AIRPORT AUTHORITY AND THE SHAWNEE MUNICIPAL AUTHORITY OF THE CITY OF SHAWNEE, COUNTY OF POTTAWATOMIE, STATE OF OKLAHOMA, MET IN SPECIAL CALLED SESSION IN THE SHAWNEE COMMISSION CHAMBERS, 16 WEST 9TH STREET, SHAWNEE, OKLAHOMA AT 8:30 A.M., PURSUANT TO NOTICE DULY POSTED AS PRESCRIBED BY LAW. MAYOR BOLT PRESIDED AND CALLED THE MEETING TO ORDER. THE FOLLOWING MEMBERS WERE IN ATTENDANCE.

CALL TO ORDER AT 8:42 A.M.

PRESENT AT ROLL CALL: Bolt, Matthews, Engles, Flood, Rutherford, Richter

ABSENT AT ROLL CALL: Sehorn

DECLARATION OF A QUORUM

NO. 1: Public Presentation, review, and discussion of City governance, community needs, strategic goals, programs, projects, and priorities for the City Commission, Shawnee Airport Authority, and Shawnee Municipal Authority to develop a strategic plan.

Dr. Scott Willingham with Strategic Government Resources (SGR) facilitated the meeting. The meeting included, but was not limited to:

- An introduction to the visioning process
- Good governance talk with Good Governance Polarity Scale
- Summary of Advance Interviews
- Summary of the Community Survey
- Pre-Visioning Activities
- Pillars
- Mile Markers

NO. 2: ADJOURNMENT

There being no further business to be considered, the meeting was adjourned by power of the Chair at 4:54 p.m.

ED BOLT, MAYOR

(SEAL)

ATTEST:

LISA LASYONE, CMC, CITY CLERK

DRAFT

SHAWNEE MUNICIPAL AUTHORITY PROCEEDINGS

APRIL 17, 2023 AT 6:00 PM

The Shawnee Municipal Authority of the City of Shawnee, County of Pottawatomie, State of Oklahoma, met in Regular Session in the Commission Chambers at City Hall, 16 West 9th Street, Shawnee, Oklahoma on, Monday, April 17, 2023 at 6:00 PM, pursuant to notice duly posted as prescribed by law at 4:57 p.m. on Thursday, April 13, 2023. Chairman Bolt presided and called the meeting to order. Upon roll call, the following members were in attendance.

Ed Bolt
Chairman

Daniel Matthews
Trustee Ward 1

Cami Engles
Trustee Ward 2

Travis Flood
Trustee Ward 3

Darren Rutherford
Trustee Ward 4

Mark Sehorn
Trustee Ward 5

Lauren Richter
Trustee Ward 6

ABSENT: None

CALL TO ORDER

DECLARATION OF QUORUM

1. Consider approval of Consent Agenda:

- a. Minutes from the March 20, 2023 regular meeting.

A motion was made by Trustee Engles, seconded by Trustee Flood, to approve Minutes from the March 20, 2023 regular meeting. Motion carried 7-0-0.

AYE: Engles, Flood, Matthews, Bolt, Sehorn, Rutherford, Richter

NAY: None

ABSTAIN: None

2. Consideration of a budget amendment for Fiscal Year 2022-2023 – Fund 501 – Shawnee Municipal Authority Fund to fund repairs to a damaged truck with insurance recovery funds for \$13,036.00, the replacement of a damaged truck

with insurance recovery funds for \$21,761.00, and an increase in expense for Utility Billing printing with Water Sales for \$10,000.00.

Finance Director Lindsey McNabb-Fox provided a Staff report.

A motion was made by Commissioner Matthews, seconded by Commissioner Flood, to approve a budget amendment for Fiscal Year 2022-2023 – Fund 501 – Shawnee Municipal Authority Fund to fund repairs to a damaged truck with insurance recovery funds for \$13,036.00, the replacement of a damaged truck with insurance recovery funds for \$21,761.00, and an increase in expense for Utility Billing printing with Water Sales for \$10,000.00. Motion carried 7-0-0.

AYE: Matthews, Flood, Engles, Bolt, Sehorn, Rutherford, Richter

NAY: None

ABSTAIN: None

3. New Business

There was no new business.

4. Adjournment

There being no further business to be considered, the meeting was adjourned by power of the Chair. (9:17 p.m.)

ED BOLT, CHAIRMAN

LISA LASYONE, CMC, CITY CLERK
SECRETARY



City Clerk Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: May 15, 2023
To: Shawnee Municipal Authority
From: Lisa Lasyone, City Clerk
Subject: Confirm action taken by the City Commission on Consent Agenda Item No. 3(h) regarding acknowledgement of the Contract for Solid Waste Collection, Recycling, and Disposal Services with Central Disposal for Fiscal Year 2023-2024.

Background: In accordance with the Contract for Solid Waste Collection, Recycling and Disposal Services entered on July 1, 2020, Staff is requesting the contract be acknowledged for Fiscal Year 2023-2024. Central Disposal has provided the citizens and residents of the City of Shawnee with exceptional service. Funds have been budgeted for Fiscal Year 2023-2024.

Financial Impact: Estimated expenditure in Fiscal Year 2023-2024 of \$2,759,780 from the Shawnee Municipal Authority, Utility Administration, Other Contractual Services, 501-5-1010-53390

Attachments: Contract

Staff Recommendation: Approval of the item.

CONTRACT
FOR
SOLID WASTE COLLECTION, RECYCLING AND
DISPOSAL SERVICES

This contract, made and entered into this 15th day of July, 2020, by and between the City of Shawnee/Shawnee Municipal Authority, a public Authority in which the Shawnee Municipal Authority holds the beneficial interest, hereinafter referred to as "CITY/AUTHORITY" and

CENTRAL DISPOSAL, LLC

4650 NORTH HARRISON

SHAWNEE OKLAHOMA 74804

Hereinafter referred to as "CONTRACTOR."

WHEREAS, the CONTRACTOR did on the 2nd day of March, 2020, submit a proposal pursuant to a Request for Proposals as approved by the Trustees of the CITY/AUTHORITY to collect, remove, and dispose of all residential solid waste within the City of Shawnee, and to perform other such work as may be incidental thereto, for the period from July 1, 2020, through June 30, 2030, inclusive; all of the expense of every nature and kind incurred in collection, removing and disposing of said solid waste to be paid by CONTRACTOR.

NOW, THEREFORE, in consideration of the following mutual agreements and covenants herein contained, it is understood and agreed by and between CONTRACTOR and CITY/AUTHORITY that:

- I. The term of this contract is from July 1, 2020 to June 30, 2030. Divided into ten (10) periods as follows:
 - Period 1 - July 1, 2020 to June 30, 2021
 - Period 2 - July 1, 2021 to June 30, 2022
 - Period 3 - July 1, 2022 to June 30, 2023
 - Period 4 - July 1, 2023 to June 30, 2024
 - Period 5 - July 1, 2024 to June 30, 2025
 - Period 6 - July 1, 2025 to June 30, 2026
 - Period 7 - July 1, 2026 to June 30, 2027
 - Period 8 - July 1, 2027 to June 30, 2028
 - Period 9 - July 1, 2028 to June 30, 2029
 - Period 10 - July 1, 2029 to June 30, 2030

At the end of each period of the contract, the CITY/AUTHORITY has the sole discretion to continue the contract for the succeeding period of the contract or to discontinue the contract with no penalty upon thirty (30) day written notice to the CONTRACTOR.

- II. The above referenced Proposal, the Request for Proposals, General and Special Conditions, Performance, Payment and Guarantee Bonds are expressly made a part of this Contract – Page 1

contract by reference as though fully set out verbatim herein with the following clarifications:

1. Section 1.1(c) of the General and Special Conditions shall be amended to define Bulk Waste as *“Bulk Waste - Stoves, refrigerators, water tanks, washing machines, furniture and other waste materials other than construction debris, dead animals, hazardous waste or stable matter with weights or volumes greater than those allowed for bins or containers, as the case may be; provided that the monthly volume to be placed for curbside collection cannot be greater than 3 cubic yards. Bulk waste items which typically contain refrigerants such as Freon will not be accepted unless the person disposing of such items provides the CONTRACTOR with an acceptable written certification that the refrigerant has been removed in accordance with the procedures established under E.P.A.'s CFC Recycling and Disposal Rule of 1993 (40 CFR 82.156 (g) or (h)).”*

2. Section 1.1(aa) of the General and Special Conditions shall be added to define Yard Waste as *“Yard Waste - grass clippings, leaves, tree limbs and other yard waste materials other than dirt and construction debris provided that the volume of yard waste to be collected curbside weekly cannot exceed 8 Bags and/or Bundles weighing no more than 35 pounds per Bag or Bundle.*

3. CONTRACTOR may charge customers for lost or destroyed poly carts, provided that the charge for the replacement poly carts does not exceed the actual cost paid by CONTRACTOR.

- III. The CITY/AUTHORITY agrees to pay and the CONTRACTOR agrees to accept, in full consideration for the performance of the CONTRACTOR'S obligations, compensation to be computed at the unit prices set forth in the Schedule of Quotes.

This contract covers the Basic Residential Services as set forth in the Request for Proposals and in the Schedule of Quotes.

- IV. This contract constitutes the entire agreement and understanding between the parties hereto, and shall not be modified, altered, changed, or amended in any respect unless in writing and signed by both parties hereto.

Should the CITY/AUTHORITY participate with the CONTRACTOR in any cost reduction programs, efficiency studies or studies of innovative methods or equipment or take any action that results in cost savings for the CONTRACTOR, the CITY/AUTHORITY shall receive rate decreases equal to a minimum of fifty percent (50%) of the saving realized by the CONTRACTOR.

- V. CITY/AUTHORITY, CONTRACTOR, and JAMES MICHAEL ADCOCK consistent with past practice, agree to waive the CONTRACTORS bonding requirements contained in Section 3 of the General and Specific Conditions, and extend the obligations of that certain Guarantee of Performance entered into by the Parties on June 30, 2011 through the term of this Contract for Solid Waste Collection, Recycling and Disposal Services. The above referenced Guarantee of Performance is expressly made a part of this contract by reference as though fully set out verbatim herein.

CONTRACTOR shall conform to all laws, ordinances, rules and regulations applicable to this contract.

VI.

CONTRACTOR shall indemnify; save and hold harmless the CITY/AUTHORITY, the City, their officers, employees and agents from all claims, suits or actions of whatever kind or character made upon or brought against the City or CITY/AUTHORITY, their officers, employees or agents, for or on account of any injuries or damage received or sustained by any party or parties by or from the acts of said CONTRACTOR or its servants, agents, employees and subcontractors, in doing the work and rendering the services herein contracted for, or by or in consequence of any negligence in operations or any improper equipment or material used, or by or on account of any act or omission of CONTRACTOR or servants, agents, employees or subcontractors and also from all claims of damage for infringement of any patent in fulfilling this contract. This indemnity shall include attorney's fees and costs and all other costs and expenses incurred in the defense of any suit.

VII. CONTRACTOR shall not assign this contract to another party, company, partnership or corporation without specific approval in writing from the CITY/AUTHORITY.

VIII. If CONTRACTOR changes ownership, name, etc., then the CITY/AUTHORITY shall have the option to re-bid the contract immediately if CITY/AUTHORITY so desires.

IX. CONTRACTOR shall pay all just claims due for the payment of all employees and mechanics for labor that shall be performed, for the payment of all material and equipment furnished, and for the payment of material, equipment and facilities rented which is actually used or rented in the performance of this contract.

CONTRACTOR shall submit evidence satisfactory to the CITY/AUTHORITY that all payrolls, equipment, materials or facility bills, and other indebtedness pertaining to the performance of this contract have been paid.

X. In the event that it shall become impossible or unlawful for CONTRACTOR to continue the performance of this contract by reason of an Act of God, an Act of the Legislature herein after passed, or by Act of the City or CITY/AUTHORITY or by reason of a final order by the court of record in proceedings not instituted by or acquiesced in by the CONTRACTOR, directly or indirectly, and not due to any negligence upon the CONTRACTOR, the CONTRACTOR shall not be liable for damage for consequences arising solely out of such impossibility.

XI. This contract shall not constitute a franchise or an exclusive right to collect solid waste within the corporate limits of the City of Shawnee.

XII. This contract shall be governed by the laws of the State of Oklahoma both as to interpretation and performance.

In witness whereof, we, the contracting parties, by our duly authorized agents, hereto affix our signatures and seals at Shawnee, Oklahoma, this 15th day of July, 2020.



(SEAL)
ATTEST:

Lisa Lasyone
Lisa Lasyone, CMC
City Clerk

CITY/AUTHORITY

By: W. Chance Allison
W. Chance Allison
City Manager

CENTRAL DISPOSAL, LLC

By: Sam M. Adcock
Printed Name: Sam-Mark Adcock
Title: Member / owner

(SEAL)
ATTEST:

Secretary

(SEAL)
ATTEST:

Secretary

Sam M. Adcock
JAMES MICHAEL ADCOCK



Finance Department
16 W. 9th St.
Shawnee, OK 74801
ShawneeOK.org

Date: May 15, 2023
To: Shawnee Municipal Authority
From: Lindsey McNabb-Fox, Finance Director
Subject: Public hearing for the Shawnee Municipal Authority Proposed Budget for Fiscal Year 2023-2024.

Background: On April 17, 2023, the proposed Fiscal Year 2023-2024 Budget was presented to the City Board of Commissioners, and the budget was made available for review on the City of Shawnee website and at City Hall.

In accordance with Title 11 of the Oklahoma Statutes, Chapter 1, Section 17, this agenda item provides the formal public hearing on the proposed budget. Notice of the date, time, and location of the public hearing was published in the Shawnee News-Star on May 6, 2023, along with a copy of the proposed budget summary.

This public hearing is an opportunity for members of the community to provide input on the proposed budget.

Financial Impact: None

Attachments: FY23-24 Proposed Budget Summary w Affidavit, FY 2024 Proposed Budget

Staff Recommendation: Conduct public hearing.

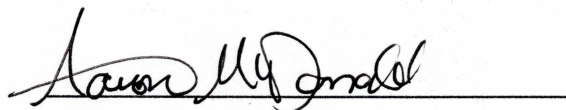
Affidavit of Publication

The Shawnee News-Star
1725 N. Kickapoo, Suite 101
Shawnee, OK 74804
405.273.4200

State of Oklahoma
County of Pottawatomie

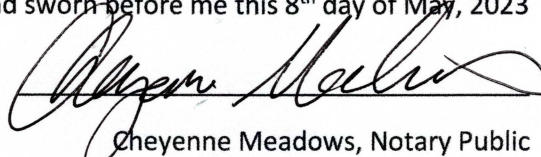
I, Aaron McDonald, of lawful age, being duly sworn upon oath, deposes and says that I am an Advertising Account Executive of The Shawnee News-Star, a Daily publication that is a "legal newspaper" as that phrase is defined in 25 O.S 106 for the City of Shawnee, for the County of Pottawatomie, in the State of Oklahoma, and that the attachment hereto contains a true and correct copy of what was actually published in said legal newspaper on the following dates:

City of Shawnee – Notice of Public Hearing
Publish Date(s): May 6th, 2023
Publishing Fee: \$222.60

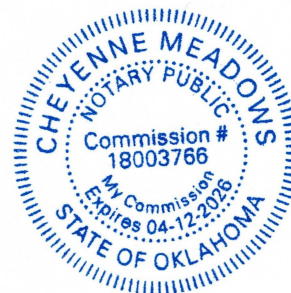


Aaron McDonald, Account Executive

Signed and sworn before me this 8th day of May, 2023



Cheyenne Meadows, Notary Public
My commission expires: April 12, 2026
Commission No. 18003766



Notice of Public Hearing
City of Shawnee, Oklahoma
Shawnee Municipal Authority
Shawnee Airport Authority
Proposed Budget Summary*
Fiscal Year 2023-2024

	001	010	101	102	104	105	106	107	108	112	190	191	301	302	303	304	306	350	501	502	503	504	511	601	701	702	709	
Description	General Fund	Grant Fund	Street & Alley Fund	E 911 Fund	Economic Development Fund	Stay/Neuter Fund	Hotel/Motel Surcharge Fund	Police Sales Tax Fund	Fire Sales Tax Fund	Tax Increment Fund	COBG Grant Fund	COBG-CV-ODOC Fund	Capital Improvement Fund	Street Improvement Fund	2018 Capital Improvement Fund	American Rescue Plan Fund	2023 Capital Improvement Fund	Aquatic Center Fund	Shawnee Municipal Authority	Water System Capital Imprv Fund	Wastewater Capital Imprv Fund	Meter Maintenance Fund	Shawnee Airport Authority	Workers Compensation Self-Insurance Fund**	Library Fund	Cemetery Perpetual Care Fund	Sister Cities Fund	Total
ESTIMATED REVENUES & BUDGETARY FUND BALANCE																												
1 Beginning Budgetary Fund Balance	6,163,342	29,000	-	350,651	158,739	-	543,042	-	-	670,000	-	-	2,796,094	4,538,704	14,551,529	7,238,085	350,000	-	4,731,584	-	-	-	355,872	-	-	183,173	42,500	42,662,315
2 Taxes	20,470,390	-	263,900	280,000	367,212	-	474,500	459,131	459,131	120,000	-	-	2,645,889	3,213,101	3,672,115	-	3,672,115	-	-	-	-	-	-	-	-	-	-	36,317,483
3 Intergovernmental	444,000	269,500	-	-	-	-	-	-	-	-	828,557	164,872	-	111,500	-	11,000,000	-	-	-	-	-	-	825,001	-	-	-	-	13,763,430
4 License and Permits	492,000	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,025	-	-	-	-	-	-	-	-	522,025
5 Fines and Forfeitures	479,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	478,000
6 Gifts and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Charges for Services	238,234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	127,000	15,409,315	-	-	850,000	-	-	-	-	-	16,624,549
8 Rental Revenues	49,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,000	-	-	-	-	523,961	-	-	-	-	567,061
9 Interest Income	86,600	-	-	-	-	-	-	-	-	-	-	-	2,000	2,500	1,500	-	-	-	-	-	-	-	-	-	-	-	-	91,600
10 Other Revenues	322,000	-	6,360	-	-	2,200	-	-	-	-	13,200	-	-	-	-	-	45,000	280,000	-	4,000,000	75,000,000	-	346,250	-	-	4,000	-	80,019,010
11 Transfers In	5,478,262	-	187,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,163,458	208,448	4,772,115	910,000	1,240,000	-	230,230	724,484	85,000	-	-	14,968,967
TOTAL	34,219,928	318,500	479,200	630,651	525,951	2,200	1,017,542	459,131	459,131	790,000	841,757	164,872	5,603,983	7,865,805	18,225,144	18,238,085	5,165,573	394,448	25,221,039	4,910,000	76,240,000	850,000	2,361,314	724,484	85,000	187,173	42,500	206,962,470
APPROPRIATIONS:																												
1 Administration	1,589,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,968	-	-	-	-	1,591,338
2 Accounting	717,156	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-	2,978	-	-	-	-	722,134
3 Information Systems	596,740	-	-	-	-	-	-	-	-	-	-	-	221,700	-	-	-	-	-	-	-	-	-	1,965	-	-	-	-	619,425
4 City Clerk	415,655	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,489	-	-	-	-	417,344
5 Municipal Court	498,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,965	-	-	-	-	499,213
6 Utility Billing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	827,768	-	-	-	5,413	-	-	-	-	533,201
7 Human Resources	478,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,489	-	-	-	-	478,322
8 Community Development	414,829	29,000	-	-	-	-	-	-	-	-	828,430	164,872	25,000	-	338,280	-	-	-	-	-	-	-	8,162	-	-	-	-	1,608,593
9 Police Department and Emergency Management	11,397,219	273,500	-	276,000	-	2,200	-	-	-	-	-	-	748,861	-	-	-	-	-	-	-	-	-	442,371	-	-	-	-	13,140,152
10 Fire Department	6,757,402	-	-	-	-	-	-	-	-	-	-	-	722,382	-	2,000,000	-	-	-	-	-	-	-	166,638	-	-	-	-	9,646,400
11 Engineering	438,738	-	-	-	-	-	-	-	-	-	-	-	89,000	-	-	-	-	-	-	-	-	-	1,489	-	-	-	-	529,227
12 Code Enforcement	1,001,373	-	-	-	-	-	-	-	-	-	-	-	70,000	-	-	-	-	-	-	-	-	-	3,475	-	-	-	-	1,074,848
13 Public Works	1,462,512	-	470,000	-	-	-	-	-	-	-	-	-	535,000	2,842,000	3,580,000	13,185,000	-	9,268,576	4,906,000	76,239,000	-	43,526	-	-	-	-	112,531,614	
14 Parks, Culture and Recreation	1,691,796	16,000	-	-	-	-	-	-	-	-	-	-	713,500	-	1,282,500	-	-	377,448	-	-	-	-	27,417	81,928	-	-	-	4,190,577
15 Expo Center	928,948	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	1,028,948
16 Building Maintenance	339,564	-	-	-	-	-	-	-	-	-	-	-	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	372,677
17 Tourism	-	-	-	-	-	-	485,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,083	-	-	-	-	485,274
18 Economic Development	-	-	-	-	295,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	295,000
19 Sister Cities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,500	-	42,500
20 Airport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,065,066
21 Contingency Reserve	596,000	-	8,900	-	-	-	9,400	-	-	-	-	-	279,443	-	3,118,569	-	8,900	-	415,000	-	-	-	2,053,111	1,965	-	-	-	2,065,066
22 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,681,450
23 Transfers Out	696,948	-	-	-	-	-	-	459,131	459,131	-	-	-	500,000	600,000	-	-	3,672,115	-	2,858,747	-	-	431,793	-	-	-	-	-	6,688,562
																			7,873,468	-	-	-	-	-	-	-	-	14,260,783
TOTAL	30,007,510	318,500	478,900	276,000	295,000	2,200	474,674	459,131	459,131	-	828,430	164,872	3,929,866	3,442,000	10,419,349	13,185,000	3,672,115	385,948	21,243,569	4,906,000	76,239,000	431,793	2,095,111	724,484	83,576	-	42,500	174,564,660
ENDING BUDGETARY FUND BALANCE RESERVE	4,211,418	-	360	354,651	230,951	-	542,868	-	-	790,000	13,327	-	1,674,117	4,423,605	7,865,795	5,053,085	1,513,458	8,500	3,977,470	4,000	1,000	418,207	286,303	-	1,424	187,173	-	31,497,811
Percent of Ending Fund Balance/Annual Expenses	14.93%	0.00%	0.08%	128.50%	78.29%	0.00%	114.37%	0.00%	0.00%	N/A	1.61%	0.00%	42.60%	128.52%	74.92%	38.32%	41.21%	2.20%	18.72%	0.08%	0.00%	96.85%	13.66%	0.00%	1.70%	N/A	0.00%	18.04%
Impact to Fund Balance - Gain/Loss	(1,851,924)	(29,000)	360	4,000	72,212	-	(174)	-	-	120,000	13,327	-	(1,061,977)	(114,899)	(6,745,734)	(2,185,000)	1,163,458	8,500	(754,114)	4,000	1,000	418,207	(69,988)	-	1,424	4,000	(42,500)	(11,164,504)

This Summary documents the preliminary budgeted estimates of Revenues and Appropriations for the funds of the City of Shawnee, Oklahoma, including its Authorities, for the budget period July 1, 2023 through June 30, 2024, as identified on May 3, 2023.

* Not included in the summary are funds with no activity: 103 - Oil & Gas Revenue, 113 - Drug Forfeiture, 192 - ESG ODOC Fund, 201 - Debt Service, 706 - Gifts and Contributions

** The Workers Compensation Self-Insurance Fund - 601, reflects "Transfers In" from other funds. The associated expense in other funds is reflected within the division where the payroll occurs, and is therefore not shown in the general "Transfers Out" expenditure line.

For a downloadable PDF, visit <http://www.ShawneeOK.org>

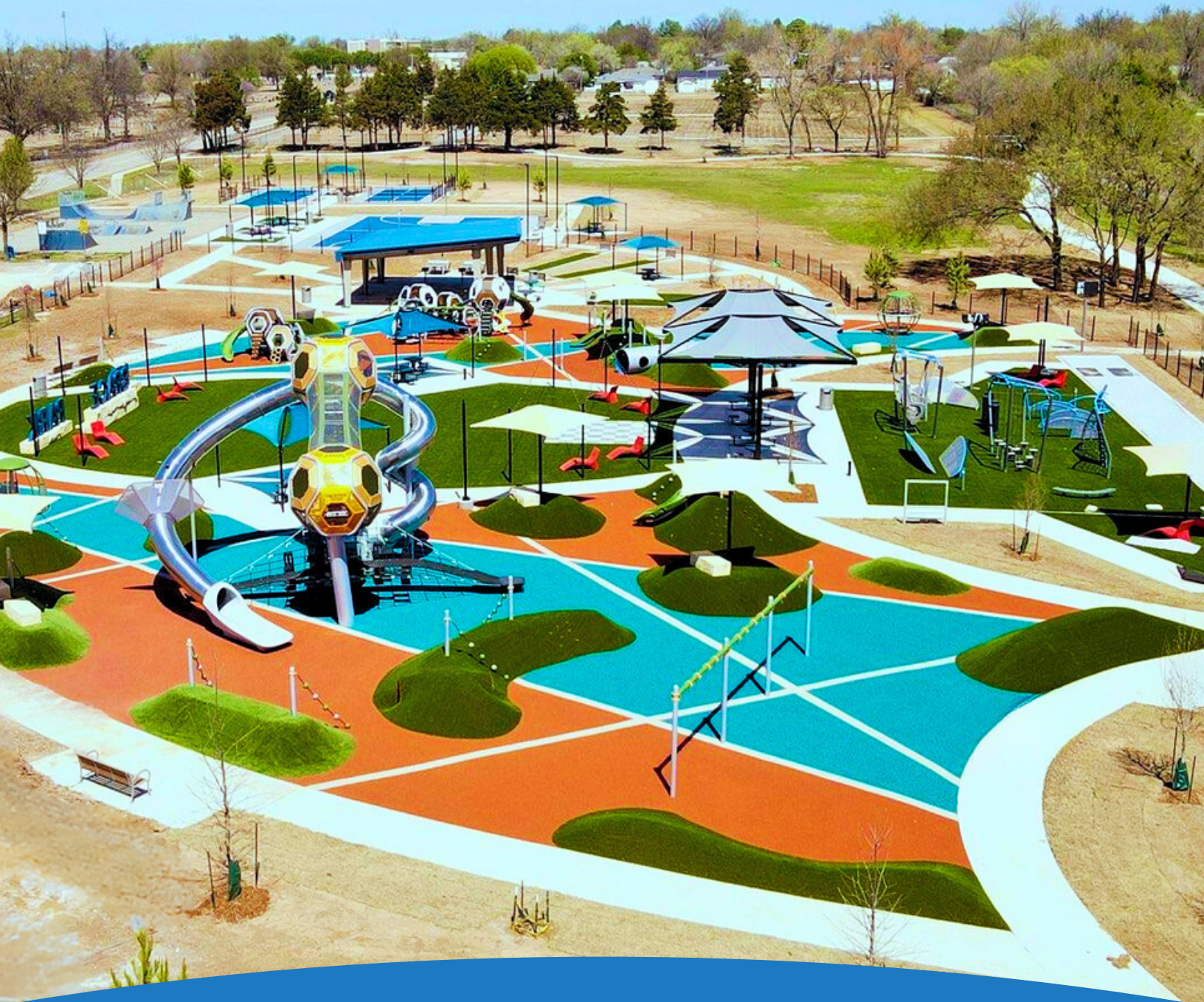
A public hearing will be held on the Preliminary Budget Summary of Revenues and Appropriations in the City Commission Chamber at City Hall, 16 West 9th Street, Shawnee, Oklahoma, at 6:00 p.m. on May 15, 2023.

Andrea Weckmueller-Behringer, City Manager

(Seal)

Attest:

s/s Lisa Lasyone, City Clerk



Fiscal Year 2024 Proposed Budget

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April 13, 2022

Honorable Mayor, City Commissioners, and Fellow Residents of the City of Shawnee:

The City of Shawnee's annual budget is our largest and most significant policy document, and its development is one of the most important and challenging responsibilities of the City Manager. Following months of preparation and cross-departmental teamwork, I am pleased to present to you the recommended Fiscal Year 2023-2024 Budget. The process leading up to its creation invited honest conversations about the critical functions we perform, the identification and closure of existing gaps, the areas of desired improvement, and the financial groundwork for future growth. This budget demonstrates our City's commitment to high-level community priorities and shared values.

In accordance with the City's Municipal Code, Section 2-96, and in compliance with Title 11 of the Oklahoma Statutes, Chapter 1, Section 17, the City of Shawnee operates under an annual budget. Spanning July 1, 2023, through June 30, 2024, the City's budget has been prepared using best practices and techniques recommended by the Governmental Accounting Standards Board (GASB). The budget is adopted at the fund level and is prepared by fund and department. In general, appropriations lapse at the end of the fiscal year, although appropriations for capital projects may be excepted and carried forward. Within the best practices and regulatory framework as well as the financial policies adopted by the City Commission, the Fiscal Year 2023-2024 Budget again demonstrates the City's progress towards attaining financial resiliency, securing sustainable City growth, and enhancing the community's quality of life.

The City of Shawnee encompasses a general government component as well as two public trusts, specifically the Shawnee Municipal Authority and the Shawnee Airport Authority. The general government supports administration, code enforcement, community development, engineering, financial management, municipal court, parks and recreation, public safety, streets and traffic, and tourism. The Shawnee Airport Authority oversees capital improvements, maintenance, and operation of the Shawnee Regional Airport. Last but not least, the Shawnee Municipal Authority is comprised of administration, wastewater collection, two wastewater treatment plants, water distribution, and one water treatment plant.

The Fiscal Year 2023-2024 Budget continues the path set by the three preceding years. General Fund revenues were again estimated conservatively and represent a nine (9) percent increase over the Fiscal Year 2022-2023 Original Budget. This growth stems from the average in actual tax receipts for the most recent three years. Revenue projections for other funds are also based on the analysis of historical data.

It is of particular importance to note that the Fiscal Year 2023-2024 Budget was developed in close collaboration with each City department as well as guided by the "Budgeting and Financial Planning Policies", which were adopted by the City Commission on March 7, 2022. These policies specifically set the following framework:

- The City will not borrow from any external source to fund ongoing operations.



- Excess Fund Balances should not be used to support ongoing operations but may be budgeted to fund one-time expenditures.
- Each City fund should include a Contingency Reserve of no less than two (2.0) percent of the fund's budgeted operating expenditures.
- Specifically, the General Fund must maintain Operating Reserves at the beginning of each fiscal year in the amount of no less than fourteen (14.0) percent and no more than twenty (20.0) percent of the total General Fund budget. Other funds that also support personnel or operating expenditures must maintain operating reserves at a target level of five (5.0) to twenty (20.0) percent of the total budgeted expenditures.

Maintaining the required operating reserves and contingency reserves, has resulted in a conservative position budget which is accompanied by multiple high priority capital improvements:

- The five (5) full- and part-time airport employees encumber 28.6 percent of the Shawnee Airport Authority's operating budget. With a total of fifty-two (52) positions, employee costs account for 21.2 percent of the Shawnee Municipal Authority's operating budget. In support of critical general government activities, four new positions are proposed for a total of two-hundred-forty-five (245) full- and part-time employees, which encumber 72.4 percent of the General Fund operating budget; these new positions include an Assistant Engineer, a Residential Building Inspector, a Special Events and Volunteer Supervisor, and an Animal Welfare Officer. A total of four (4) positions are in various other funds for a total of three hundred six (306) full- and part-time positions across all funds.

Four additional new position requests from various departments had been received. These requests are on hold until further operating funds can be secured.

- Accounting for a combined total of over \$100 million, the majority of top priority capital requests from each one of the general government City departments as well as the Shawnee Airport Authority and Shawnee Municipal Authority have been accommodated within the Fiscal Year 2023-2024 Budget, including the following planned improvements, most of which have already begun*:
 - Wastewater treatment plant updates* (continue through 2024-2025)
 - Water treatment plan update*
 - Water and wastewater line replacements* (ARPA-funded; continue through 2024-2025)
 - Woodland Veterans Park reconstruction*
 - Roadway panel replacements and overlays (continue into FY 2024-2025)
 - Kickapoo Avenue widening*
 - Main Street Bridge replacement*
 - Highland Street sidewalk*
 - Twin Lakes dam repair*
 - 45th Street Phase 1 design and right-of-way*
 - New animal shelter*



- Boat dock for Shawnee Twin Lakes patrol*
- Airport improvements
- Public safety gear replacements
- Replacement vehicles for fire, police, and public works
- Information Technology upgrades and routine equipment replacement
- Additional major equipment replacement

Noteworthy is the fact that, as part of the new Capital Improvement Plan process instituted City-wide, additional capital needs have already been identified and prioritized for implementation in subsequent years.

- Lastly, the Fiscal Year 2023-2024 Budget also includes the continuation of consultant service agreements which had begun in previous years:
 - Unified Development Code (final phase and close-out)
 - Phase 2 of the Twin Lakes Survey

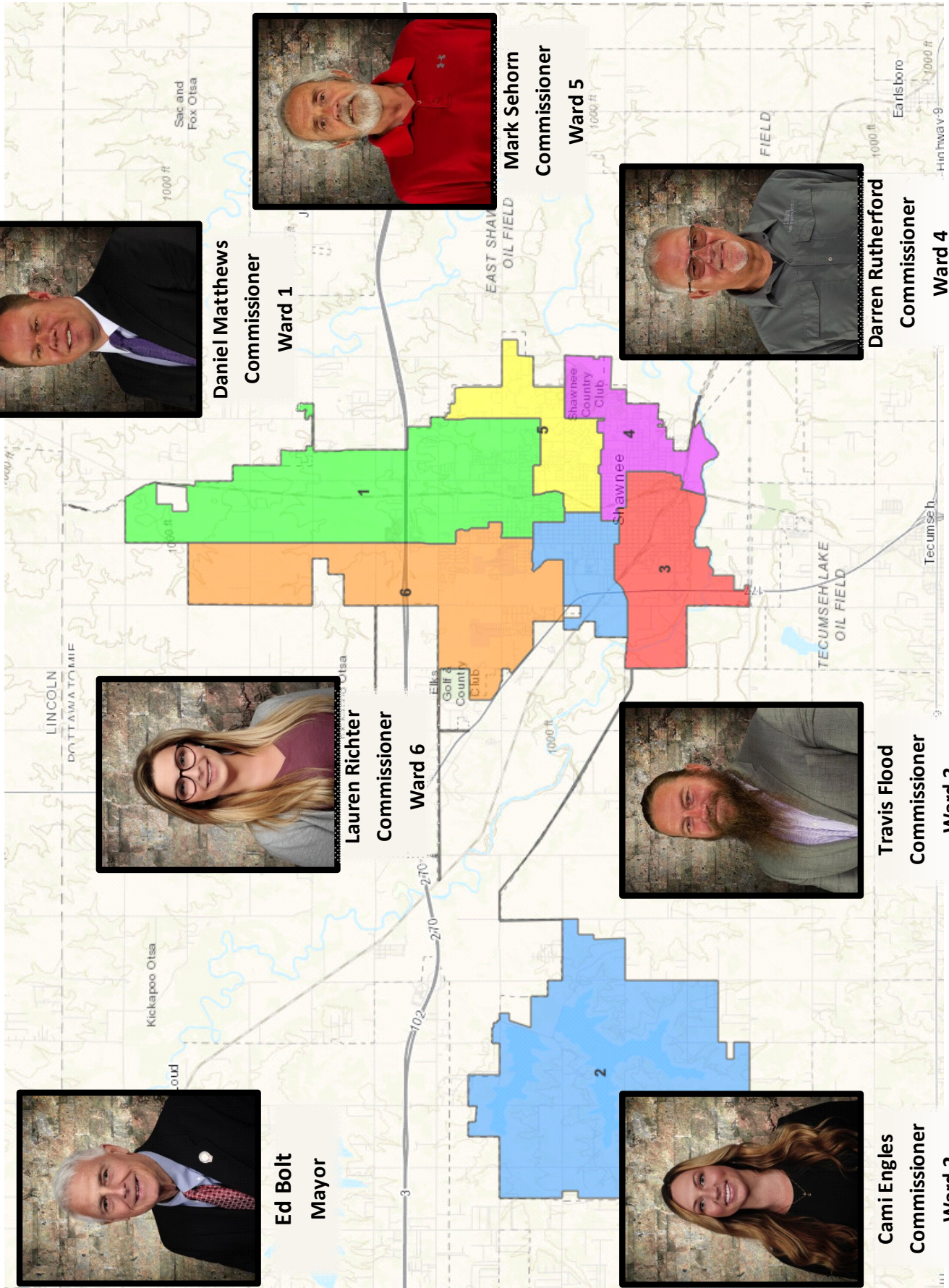
In closing, I would like to thank the departments and department directors for their work on this year's budget. Shawnee continues to have a solid foundation, which is due in large part to a common understanding of our financial policies all through the organization. All departments came together under the guidance of Ms. Lindsey McNabb-Fox, the City's Finance Director, and made choices that were difficult, as they put the good of the organization over the interests of specific departments.

As a result, this Fiscal Year 2023-2024 Budget makes strategic investments in our future, maintains services to follow the community's growth, and anticipates financial uncertainties. Prepared and ready, we now look forward to a successful year, full of meaningful activities and projects, and strategic renewal.

Sincerely,



Andrea Weckmueller-Behringer, AICP, GISP, RAS
City Manager



City Mission & Values

Mission

Serve the community, strive for progress and support and improve the quality of life
Serve –
Strive – Improve

Vision

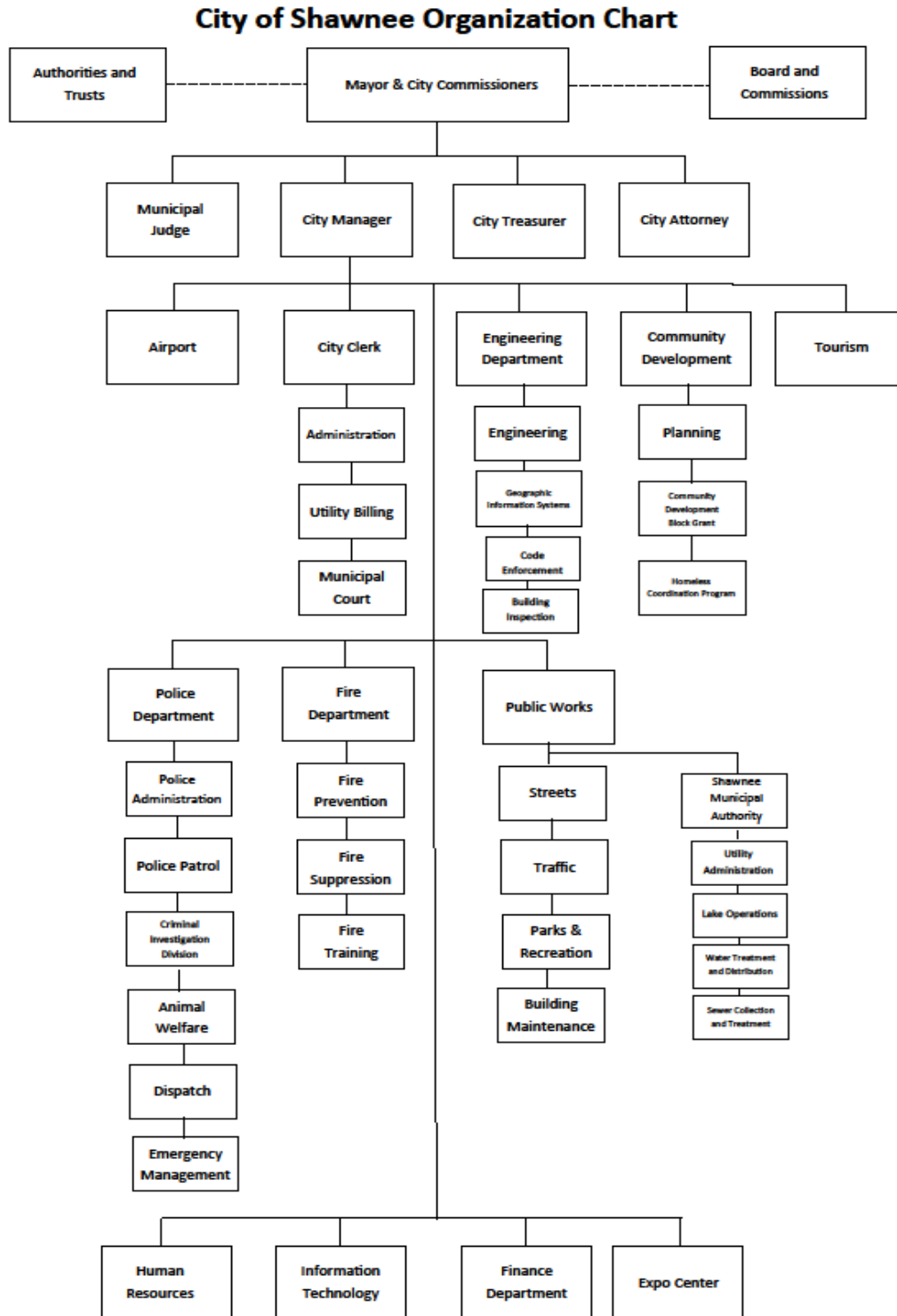
Shawnee features small town values and charm with big city amenities and is the center of commerce, education, and culture for Pottawatomie County and the surrounding area. Shawnee is a place of family and community with optimism for the future. Shawnee is on a path of continuous improvement that will result in a more prosperous, healthier, attractive, and connected community. Shawnee collaborates with all governments and organizations and strives to be a trusted and transparent partner.

Core Values

Transparency * Collaboration * Pride
Wellness * Fiscal Responsibility * Customer Service
Continual Progress * Strategic Focus * Safety

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Organizational Chart



Updated February 8, 2023

About Shawnee

General Information

The City of Shawnee is a vibrant and growing community that strives to maintain its rich history, cultural diversity, and family-oriented appeal, while continually adapting to the evolving needs of its citizens. The City strives to provide exceptional amenities to its growing population, and endeavors to embody what a great community should be – family-friendly, welcoming, informed, invested, and responsible.



Shawnee is located 35 miles east of Oklahoma City and has a population of almost 32,000. The City serves as a regional hub for the surrounding communities and is the county seat for Pottawatomie County, which has a population of approximately 72,000.

Incorporated in 1894, the City of Shawnee adopted its first Charter in 1908 to establish the basic structure of the City's organization, powers, function, and essential procedures. Since 1930, Shawnee has operated under a managerial form of government. The City Board of Commissioners passes all ordinances, appoints the City Attorney, City Judge and City Treasurer, and also appoints a City Manager. The City Manager is responsible for overseeing the day-to-day operations of the government, implementing policy established by the City Commission, and appointing the heads of the various departments. The City Commission is purely representative in form, and its power is derived directly from the people.

History

Shawnee has a long and rich history of settlement, development, and expansion. Since its initial conception, Shawnee has frequently been a center of industrial progress that fueled its development and expansion. Along the way, many familiar and historic places in Shawnee were built. A great number of these historic buildings, thoroughfares, and features still exist as sources of pride and benchmarks for the opportunities and possibilities that Shawnee is capable of. We are building upon a legacy, not building over it.

The area surrounding Shawnee was settled after the Civil War by a number of tribes that the federal government had removed to Indian



About Shawnee

Territory. The Sac and Fox were originally deeded land in the immediate area but were soon followed by the Kickapoo, Shawnee, and Potawatomi Indians. Members of the tribes continue to reside today in and around Shawnee. It was opened to settlement in the Land Run of September 22, 1891. The quarter section of land on which the original city was built was entered by Henry G. Beard, in 1892. Mr. Beard entered into an agreement with the promoters of the Choctaw, Oklahoma & Gulf Railroad Company, to build through his farm, and in consideration he gave the railway company one-half his claim of one hundred and sixty acres. The railroad was accordingly built through his farm, and the City of Shawnee began its existence as a thriving, growing, and expanding commercial center when the first train arrived.

West Main Street is an excellent example of many Main Street communities that emerged in the late 19th century as part of the westward movement. Choosing not to organize its activity around a central square, as did many towns in New England, the South, and upper-Midwest, Shawnee represents a distinctly western model of urban development. Depending on railroad lines for its economic health, Shawnee's Main Street became the focal point for commercial, manufacturing, and entertainment activity beginning in 1895. Shawnee's early economic success was developed around the railroad industry. The Santa Fe Train Depot (still extant), with its unique architecture, serves as a visible reminder of the City's dependence on the train.



Budget Calendar

02/01/2023 Department Heads begin formulating budget requests

02/28/2023 Budget Proposals Due - Operating & Capital Improvements

3/1-31/2023 Departments meet with Finance & City Manager's Office

04/01/2023 Finalize Budget

04/17/2023 Introduce Proposed Budget to City Commission

05/15/2023 Budget Public Hearing

Presentation of the 5-year Capital Improvement Project Plan

06/20/2023 Budget Adoption

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Fund Descriptions

General Fund	The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The most significant operating revenue is sales tax.
Grant Fund	The Grant Fund is responsible for recording and expending certain grants received by the City.
Street & Alley Fund	The Street & Alley Fund covers the operation of streetlights for the City of Shawnee
E-911 Fund	The E-911 Fund assists in maintaining the operations of the City's 911 emergency services through dedicated taxes.
Economic Development Fund	The Economic Development Fund provides for the City of Shawnee's economic development activities through a dedicated sales tax. This includes contracts for economic development.
Spay/Neuter Fund	The Spay and Neuter Fund provides for the spaying and neutering of animals in the care of Animal Welfare.
Hotel/Motel Surcharge Fund	The Hotel/Motel Fund accounts for the collection of the City's hotel/motel surcharge, used to encourage, promote and foster tourism.
Police Sales Tax Fund	The Police Sales Tax Fund accounts for the 1/16 cent of a one-cent dedicated sales tax revenue for police officers.
Fire Sales Tax Fund	The Fire Sales Tax Fund accounts for the 1/16 cent of a one-cent dedicated sales tax revenue for firefighters.
Tax Incremental Finance Fund	The Tax Increment Financing Fund receives property tax collected in the downtown Tax Increment Financing District to be used for the revitalization of downtown Shawnee.
CDBG Grants	The CDBG Grant Funds account for federal funds received by the City and expenditures related to the operation of this program with a focus on home
Capital Improvement Fund	The Capital Improvement Fund accounts for the purchase of capital equipment and construction of facilities, economic development, or debt service. The funds major funding source is sales tax.
Street Improvement Fund	The Street Improvement Fund accounts for the construction or major reconstruction of street projects, economic development or debt service. The funds major funding source is sales tax.
2018 Capital Improvement Fund	The 2018 Capital Improvement Fund accounts for the addition half-cent sales tax that was passed in June 2018. The proceeds are to be used for capital improvements, specifically public safety, parks and public facilities and streets.
American Rescue Plan Fund	The American Rescue Plan Fund consists of federal funds received under the federal American Rescue Plan passed in 2021.
2023 Capital Improvement Fund	The 2023 Capital Improvement Fund accounts for the additional half-cent sales tax that was passed in January 2023 to be used for infrastructure projects.



Fund Descriptions

Aquatic Fund	The Aquatic Fund is the main operating fund for the city pool and is funded through pool fees and a General Fund subsidy.
Workers' Compensation Self-Insurance Fund	The Workers' Compensation Self-Insurance Fund accounts for workers' compensation insurance services provided to other departments on a cost reimbursement basis.
Library Fund	The Library Fund accounts for the maintenance of the city library. The main funding source is a General Fund transfer.
Cemetery Perpetual Care Fund	The Cemetery Perpetual Fund accounts for the continuing care and maintenance as well as future capital investments of the City owned cemetery funded with fees restricted by external sources.
Sister Cities Fund	The Sister Cities Fund accounts for the activities carried out under the Sister Cities program with Nikaho, Japan.
Shawnee Municipal Authority	The Shawnee Municipal Authority accounts for the City's water, sewer, and sanitation operations. The major funding source is user charges.
Water Systems Capital Improvement Fund	This fund is to account for the water systems capital projects.
Wastewater Systems Capital Improvement Fund	This fund is to account for the wastewater systems capital projects.
Meter Maintenance Fund	This fund is to account for meter maintenance throughout the City.
Shawnee Airport Authority	The Shawnee Airport Authority fund provides for the operation of the City of Shawnee Municipal Airport. The main revenue sources include rental revenues and federal grants for capital projects.

Fund Matrix

	Governmental	Enterprise	Major	Nonmajor
General Fund	X		X	
Grant Fund	X			X
Street & Alley Fund	X			X
E-911 Fund	X			X
Economic Development Fund	X			X
Spay/Neuter Fund	X			X
Hotel/Motel Surcharge Fund	X			X
Police Sales Tax Fund	X			X
Fire Sales Tax Fund	X			X
Tax Incremental Finance Fund	X			X
CDBG Grants	X			X
Capital Improvement Fund	X		X	
Street Improvement Fund	X		X	
2018 Capital Improvement Fund	X		X	
American Rescue Plan Fund	X		X	
2023 Capital Improvement Fund	X		X	
Aquatic Fund	X			X
Workers' Compensation Self-Insurance Fund	X			X
Library Fund	X			X
Cemetery Perpetual Care Fund	X			X
Sister Cities Fund	X			X
Shawnee Municipal Authority		X	X	
Water System Capital Improvement Fund		X		X
Wastewater System Capital Improvement Fund		X		X
Meter Maintenance Fund		X		X
Shawnee Airport Authority		X	X	

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Notice of Public Hearing																														
City of Shawnee, Oklahoma																														
Shawnee Municipal Authority																														
Shawnee Airport Authority																														
Proposed Budget Summary*																														
Fiscal Year 2023-2024																														
		001	010	101	102	104	105	106	107	108	112	190	191	301	302	303	304	306	350	501	502	503	504	511	601	701	702	709		
	Description	General Fund	Grant Fund	Street & Alley Fund	E 911 Fund	Economic Development Fund	Spay/Neuter Fund	Hotel/Motel Surcharge Fund	Police Sales Tax Fund	Fire Sales Tax Fund	Tax Increment Fund	COBG Grant Fund	COBG-ODOC Fund	Capital Improvement Fund	Street Improvement Fund	2018 Capital Improvement Fund	American Rescue Plan Fund	2023 Capital Improvement Fund	Aquatic Center Fund	Shawnee Municipal Authority	Water System Capital Impr Fund	Wastewater Capital Impr Fund	Meter Maintenance Fund	Shawnee Airport Authority	Workers Compensation Self-Insurance Fund**	Library Fund	Cemetery Perpetual Care Fund	Sider Chics Fund	Total	
ESTIMATED REVENUES & BUDGETARY FUND BALANCE	1 Beginning Budgetary Fund Balance	6,163,342	25,000	-	350,661	189,739	-	543,042	-	459,131	670,000	-	-	2,756,094	4,538,704	14,561,529	7,238,095	350,000	-	4,731,564	-	-	-	355,872	-	-	183,173	42,500	42,682,315	
	2 Taxes	20,470,390	-	283,900	280,000	367,212	-	474,500	459,131	459,131	120,000	-	-	2,845,889	3,213,101	3,672,115	11,000,000	3,672,115	-	-	-	-	-	925,001	-	-	-	-	36,317,463	
	3 Intergovernmental	444,000	285,500	-	-	-	-	-	-	-	-	-	628,557	164,872	-	111,500	-	-	-	-	28,025	-	-	-	-	-	-	-	13,763,430	
	4 License and Permits	492,000	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	522,025	
	5 Fines and Forfeitures	475,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	475,000	
	6 Gifts and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	7 Charges for Services	238,234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	127,000	15,409,315	-	850,000	-	-	-	-	16,624,549		
	8 Rental Revenues	49,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	-	-	14,000	-	-	-	-	523,961	-	-	-	587,061	
	9 Interest Income	85,600	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,500	-	-	-	-	-	4,000,000	750,000	-	346,250	-	-	-	91,600	
	10 Other Revenues	322,000	-	6,360	-	-	-	-	-	-	-	-	13,200	-	-	-	-	-	-	-	45,000	280,000	1,240,000	-	230,230	724,484	85,000	4,000	80,019,010	
	11 Transfers In	5,479,262	-	187,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,163,459	208,448	4,773,115	910,000	1,240,000	-	-	-	-	-	14,988,997	
TOTAL		34,219,928	318,500	479,260	630,661	525,951	2,200	1,017,542	459,131	459,131	790,000	847,757	164,872	5,603,983	7,666,805	18,225,144	18,238,095	5,185,573	394,448	25,221,038	4,910,000	76,240,000	850,000	2,381,314	724,484	85,000	187,173	42,500	206,062,470	
APPROPRIATIONS:	1 Administration	1,599,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,988	-	-	1,591,350	
	2 Accounting	717,156	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	2,978	-	-	722,134	
	3 Information Systems	595,740	-	-	-	-	-	-	-	-	-	-	-	221,700	-	-	-	-	-	-	-	-	-	-	-	1,985	-	-	819,425	
	4 City Clerk	415,955	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,489	-	-	417,344	
	5 Municipal Court	488,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,985	-	-	490,213	
	6 Utility Billing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	627,788	-	-	-	-	5,413	-	-	833,201	
	7 Human Resources	476,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,489	-	-	478,322	
	8 Community Development	414,829	29,000	-	-	-	-	-	-	-	-	-	628,430	164,872	25,000	-	-	-	-	-	-	-	-	-	-	8,182	-	-	1,808,593	
	9 Police Department and Emergency Management	11,397,219	273,500	-	276,000	-	2,200	-	-	-	-	-	-	-	748,861	-	-	-	-	-	-	-	-	-	-	442,371	-	-	13,140,152	
	10 Fire Department	6,757,402	-	-	-	-	-	-	-	-	-	-	-	-	89,000	-	2,000,000	-	-	-	-	-	-	-	-	166,636	-	-	9,646,400	
	11 Engineering	438,736	-	-	-	-	-	-	-	-	-	-	-	-	70,000	-	-	-	-	-	-	-	-	-	-	1,489	-	-	529,227	
	12 Code Enforcement	1,001,373	-	-	-	-	-	-	-	-	-	-	-	-	535,000	2,842,000	-	-	-	-	-	-	-	-	-	3,475	-	-	1,074,846	
	13 Public Works	1,462,512	16,000	-	-	-	-	-	-	-	-	-	-	-	713,500	-	-	13,185,000	-	-	9,289,576	4,906,000	-	-	-	43,526	-	-	112,531,614	
	14 Parks, Culture and Recreation	1,691,756	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,691,756
	15 Expo Center	528,948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	528,948
	16 Building Maintenance	338,594	-	-	-	-	-	-	-	-	-	-	-	-	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	372,677
	17 Tourism	-	-	-	-	-	-	-	465,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	465,274
	18 Economic Development	-	-	-	-	295,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	295,000
	19 Sider Chics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,500
	20 Airport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,055,086
	21 Contingency Reserve	598,000	-	-	-	-	-	-	9,400	-	-	-	-	-	-	-	-	-	-	8,500	-	-	-	-	-	-	1,985	-	-	1,081,460
	22 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	279,443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,689,552
	23 Transfers Out	686,946	-	-	-	-	-	-	-	459,131	459,131	-	-	-	500,000	600,000	-	-	-	3,672,115	-	7,873,458	-	-	-	-	-	-	-	14,260,763
TOTAL		30,007,510	318,500	479,900	276,000	295,000	2,200	474,674	459,131	459,131	-	628,430	164,872	3,929,886	3,442,000	10,419,348	13,185,000	3,672,115	395,948	21,243,569	4,906,000	76,239,000	437,793	2,085,111	724,484	83,576	-	42,500	174,584,680	
ENDING BUDGETARY FUND BALANCE RESERVE		4,211,418	-	360	354,661	230,951	-	542,868	-	-	790,000	13,327	-	1,874,117	4,423,805	7,885,795	5,953,086	1,513,458	8,500	3,977,470	4,000	1,000	418,207	286,203	-	1,424	187,173	-	31,487,811	
Percent of Ending Fund Balance/Annual Expenses		14.03%	0.00%	0.08%	129.50%	78.29%	0.00%	114.37%	0.00%	0.00%	N/A	1.61%	0.00%	42.60%	128.52%	74.92%	38.32%	41.21%	2.20%	18.72%	0.08%	0.00%	96.85%	13.66%	0.00%	1.70%	N/A	0.00%	18.04%	
Impact to Fund Balance - (Gain/Loss)		(1,951,924)	(29,000)	360	4,000	72,212	-	(174)	-	-	120,000	13,327	-	(1,081,977)	(114,899)	(6,745,734)	(2,185,000)	1,163,459	8,500	(754,114)	4,000	1,000	418,207	(63,689)	-	1,424	4,000	(42,500)	(11,164,504)	

This Summary documents the preliminary budgeted estimates of Revenues and Appropriations for the funds of the City of Shawnee, Oklahoma, including its Authorities, for the budget period July 1, 2023 through June 30, 2024, as identified on May 3, 2023.

* Not included in the summary are funds with no activity: 103 - Oil & Gas Revenue, 113 - Drug Forfeiture, 192 - ESG ODOC Fund, 201 - Debt Service, 706 - Gifts and Contributions

** The Workers Compensation Self Insurance Fund - 601, reflects "Transfers In" from other funds. The associated expense in other funds is reflected within the division where the payroll occurs, and is therefore not shown in the general "Transfers Out" expenditure line.

For a downloadable PDF, visit <http://www.ShawneeOK.org>

A public hearing will be held on the Preliminary Budget Summary of Revenues and Appropriations in the City Commission Chamber at City Hall, 16 West 9th Street, Shawnee, Oklahoma, at 6:00 p.m. on May 15, 2023.

Andrea Weckmueller-Behringer, City Manager

(Seal)

Attest:

s/s Lisa Layone, City Clerk

GENERAL FUND

General Fund Summary

Fund Description

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The most significant operating revenue is sales tax.

General Fund Divisions

City Manager	Engineering
City Attorney	Streets
Expo Operation	Traffic Control
Finance	Parks
Information Technology	Cemetery
Municipal Court	Municipal Auditorium
City Clerk	Community Center
Community Development	Senior Center
Code Enforcement	Equipment Services
Police Administration	Building Maintenance
Police Patrol	Transfers Out
Criminal Investigations Division	
Animal Welfare	
Dispatch	
Emergency Management	
Fire Administration	
Fire Suppression	
Fire Training	

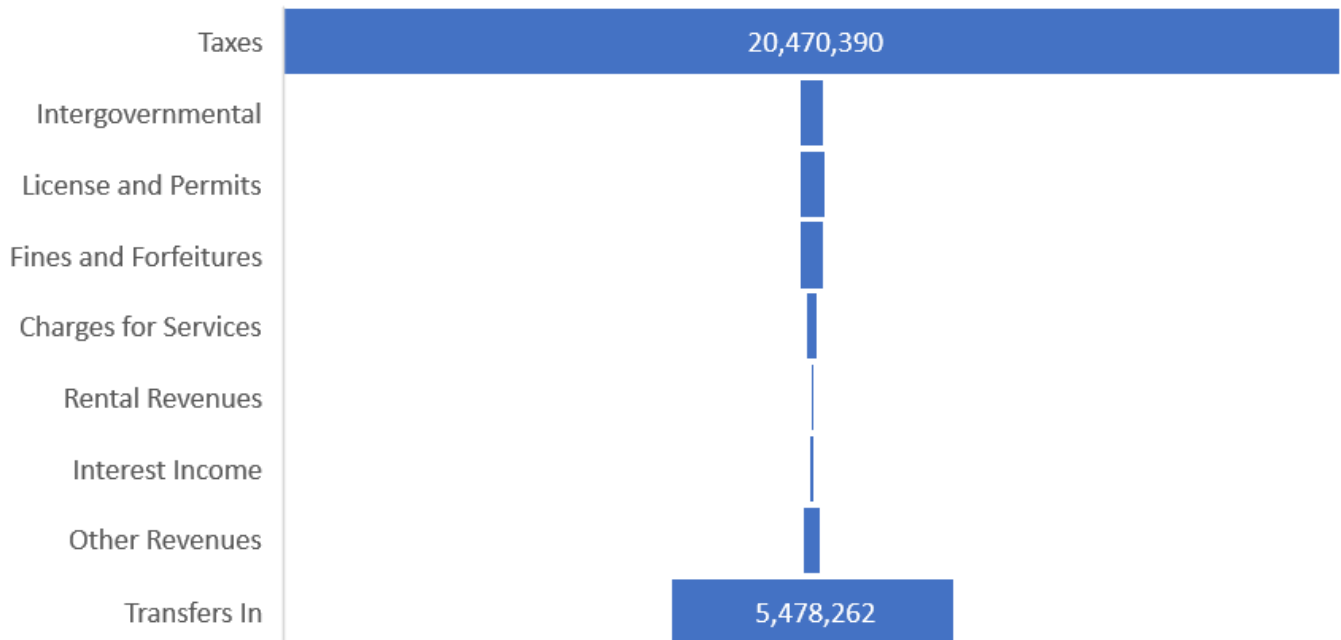
General Fund Summary

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Beginning Fund Balance	7,004,830	4,669,203	5,226,998	6,163,342	
Revenues					
Taxes	20,065,996	18,697,723	19,841,178	20,470,390	3.2%
Intergovernmental	531,592	537,000	537,000	444,000	-17.3%
License and Permits	485,237	403,000	403,000	492,000	22.1%
Fines and Forfeitures	499,481	420,000	420,000	476,000	13.3%
Charges for Services	14,234	8,234	201,284	238,234	18.4%
Rental Revenues	57,675	55,200	55,200	49,100	-11.1%
Interest Income	15,607	9,700	9,700	85,600	782.5%
Other Revenues	357,199	113,000	113,000	322,000	185.0%
Transfers In	3,524,164	5,205,908	7,205,908	5,478,262	-24.0%
Total General Fund Revenues	32,556,016	30,118,968	34,013,268	34,218,928	0.6%
Expenditures					
Administration	910,906	1,504,843	1,644,118	2,185,350	32.9%
Accounting	585,021	794,438	794,438	717,156	-9.7%
Information Systems	537,068	586,577	580,577	595,740	2.6%
City Clerk	325,142	361,023	368,523	415,855	12.8%
Municipal Court	375,554	432,964	432,964	488,228	12.8%
Human Resources	369,512	407,852	542,352	476,833	-12.1%
Engineering	363,101	318,671	325,926	438,738	34.6%
Code Enforcement	337,322	913,551	916,151	1,001,373	9.3%
Community Development	556,737	722,198	798,848	414,829	-48.1%
Police Department and Emergency Management	9,539,391	9,431,873	9,567,069	11,397,219	19.1%
Fire Department	6,009,907	6,455,949	6,705,860	6,757,402	0.8%
Public Works	1,147,866	1,283,135	1,296,305	1,462,512	12.8%
Parks, Culture and Recreation	1,366,264	1,547,589	1,572,769	1,691,786	7.6%
Expo Center	803,503	696,500	1,221,500	928,948	-24.0%
Building Maintenance	279,213	257,898	283,858	338,594	19.3%
Transfers Out	988,594	723,500	798,670	696,948	-12.7%
Total Expenditures	24,495,100	26,438,560	27,849,926	30,007,510	7.7%
Ending Budgetary Fund Balance Reserves	8,060,915	3,680,409	6,163,342	4,211,418	
Percent of Ending Fund Balance/Annual Expenditures*	32.91%	13.92%	22.13%	14.03%	
*Policy on Operating Reserves in the General Fund is 14-20%					

General Fund Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Taxes	20,065,996	18,697,723	19,841,178	20,470,390	3.2%
Intergovernmental	531,592	537,000	537,000	444,000	-17.3%
License and Permits	485,237	403,000	403,000	492,000	22.1%
Fines and Forfeitures	499,481	420,000	420,000	476,000	13.3%
Charges for Services	14,234	8,234	201,284	238,234	18.4%
Rental Revenues	57,675	55,200	55,200	49,100	-11.1%
Interest Income	15,607	9,700	9,700	85,600	782.5%
Other Revenues	357,199	113,000	113,000	322,000	185.0%
Transfers In	3,524,164	5,205,908	7,205,908	5,478,262	-24.0%
Total General Fund Revenues	25,551,186	25,449,765	28,786,270	28,055,586	-2.5%

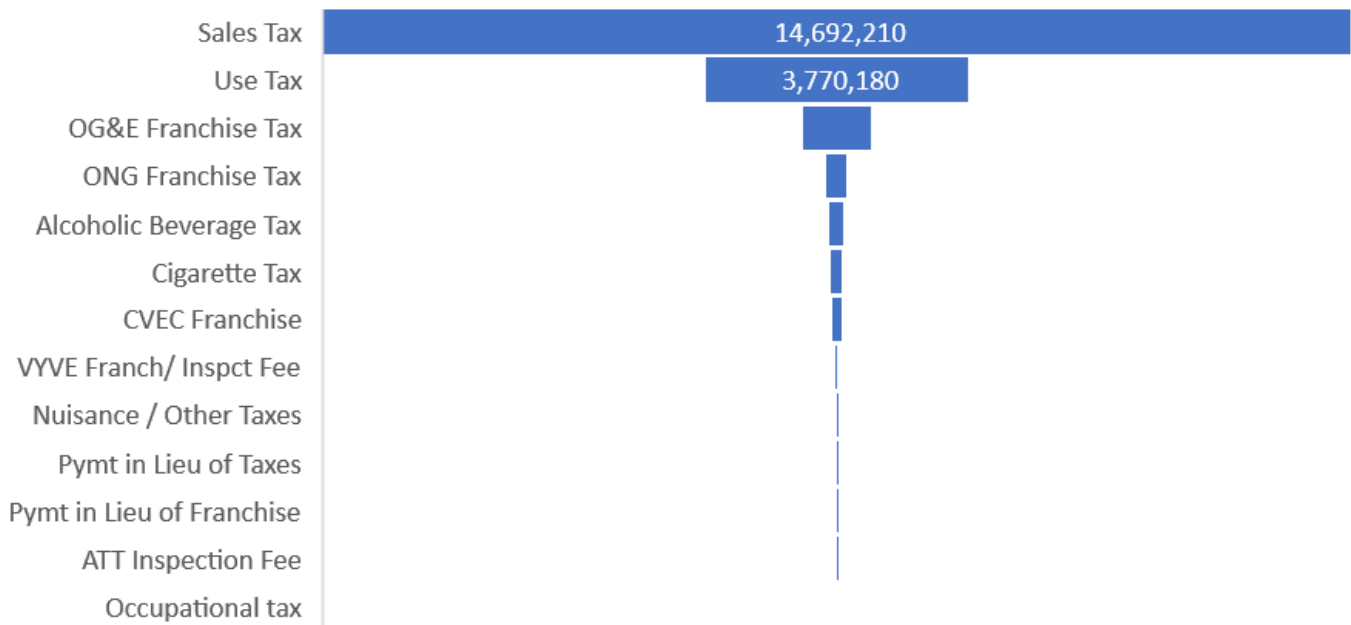
FY 2023-2024 Proposed Budget



Tax Revenue Breakdown

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Sales Tax	14,632,421	13,534,545	14,678,000	14,692,210	0.1%
Use Tax	3,243,592	3,320,179	3,320,179	3,770,180	13.6%
OG&E Franchise Tax	1,021,530	925,000	925,000	1,000,000	8.1%
ONG Franchise Tax	447,106	310,000	310,000	310,000	0.0%
Alcoholic Beverage Tax	218,569	200,000	200,000	215,000	7.5%
Cigarette Tax	189,405	150,000	150,000	180,000	20.0%
CVEC Franchise	156,111	130,000	130,000	160,000	23.1%
VYVE Franch/ Inspct Fee	48,810	50,000	50,000	50,000	0.0%
Nuisance / Other Taxes	42,471	35,000	35,000	35,000	0.0%
Pymt in Lieu of Taxes	28,178	27,000	27,000	27,000	0.0%
Pymt in Lieu of Franchise	20,147	16,000	16,000	16,000	0.0%
ATT Inspection Fee	17,655	-	-	15,000	0.0%
Occupational tax	-	-	-	-	0.0%
Total General Fund Revenues	20,065,996	18,697,723	19,841,178	20,470,390	3.2%

FY 2023-2024 Proposed Budget



General Fund Expenditure Summary

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Administration	910,906	1,504,843	1,644,118	2,185,350	32.9%
Accounting	585,021	794,438	794,438	717,156	-9.7%
Information Systems	537,068	586,577	580,577	595,740	2.6%
City Clerk	325,142	361,023	368,523	415,855	12.8%
Municipal Court	375,554	432,964	432,964	488,228	12.8%
Human Resources	369,512	407,852	542,352	476,833	-12.1%
Engineering	363,101	318,671	325,926	438,738	34.6%
Code Enforcement	337,322	913,551	916,151	1,001,373	9.3%
Community Development	556,737	722,198	798,848	414,829	-48.1%
Police Department and Emergency Management	9,539,391	9,431,873	9,567,069	11,397,219	19.1%
Fire Department	6,009,907	6,455,949	6,705,860	6,757,402	0.8%
Public Works	1,147,866	1,283,135	1,296,305	1,462,512	12.8%
Parks, Culture and Recreation	1,366,264	1,547,589	1,572,769	1,691,786	7.6%
Expo Center	803,503	696,500	1,221,500	928,948	-24.0%
Building Maintenance	279,213	257,898	283,858	338,594	19.3%
Transfers Out	988,594	723,500	798,670	696,948	-12.7%
Total Expenditures	24,495,100	26,438,560	27,849,926	30,007,510	7.7%



GENERAL FUND DEPARTMENT EXPENDITURES

Administration Department

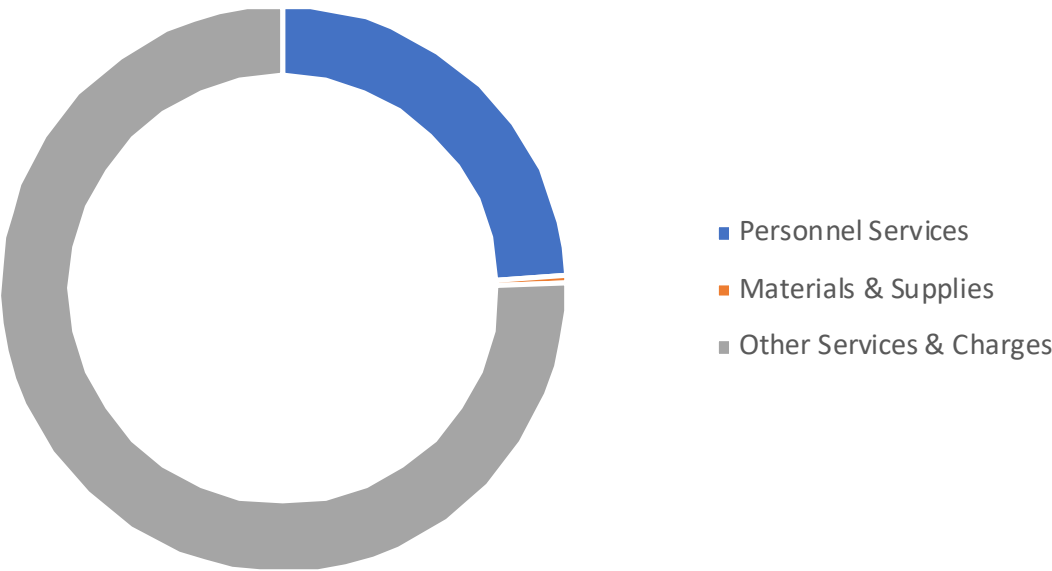
The Administration Department is made up of the City Manager and City Attorney division.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	405,547	377,181	513,906	530,736	3.3%
Materials & Supplies	2,704	6,100	16,100	7,900	-50.9%
Other Services & Charges	502,655	1,121,562	1,114,112	1,646,714	47.8%
Total	910,906	1,504,843	1,644,118	2,185,350	32.9%

Position Count FY 2024 = 4

FY 2023-2024 Proposed Budget



General Fund

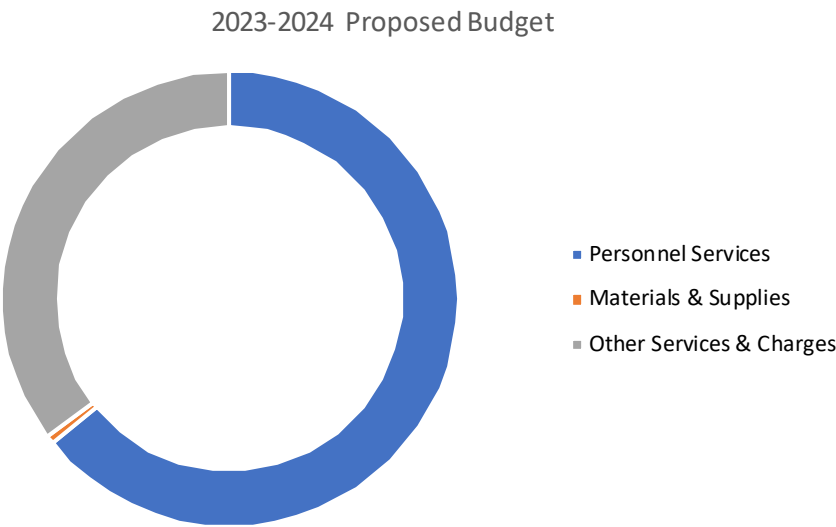
Accounting Department

The Finance Department handles all the financial accountability for the City of Shawnee. Key functions include accounting for expenditures, assets and liabilities and preparing and administering the annual budget. Finance also monitors the annual capital budgeting process and works with auditors in preparing and presenting the annual audit.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	352,853	523,438	509,438	445,656	-12.5%
Materials & Supplies	3,757	3,500	4,500	3,500	-22.2%
Other Services & Charges	228,411	267,500	280,500	268,000	-4.5%
Total	585,021	794,438	794,438	717,156	-9.7%

Position Count FY 2024 = 6



General Fund

Information System Department

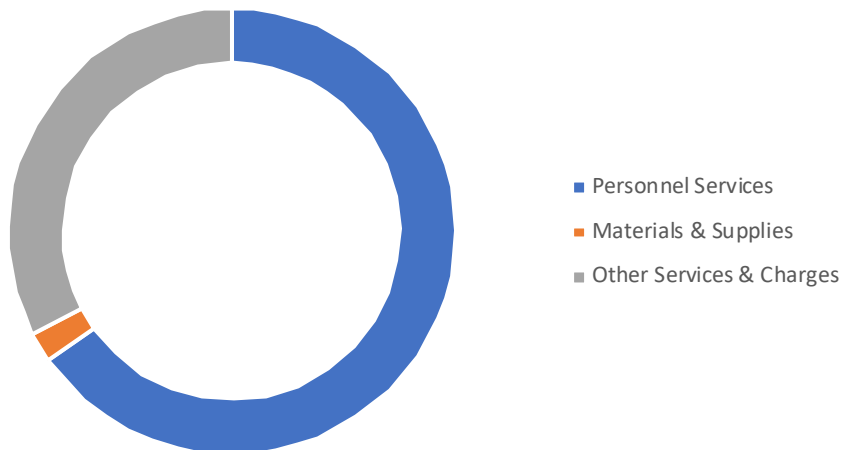
The Information Technology division oversees the operation, maintenance, deployment, and utilization of all City of Shawnee computers, technical and peripheral equipment, software, web sites, embedded systems, and many other aspects of technology use within the City.

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Personnel Services	339,146	386,319	386,319	388,970	0.7%
Materials & Supplies	9,310	13,600	13,600	12,600	-7.4%
Other Services & Charges	188,612	186,658	180,658	194,170	7.5%
Total	537,068	586,577	580,577	595,740	2.6%

Position Count FY 2024 = 4

2023-2024 Proposed Budget



General Fund

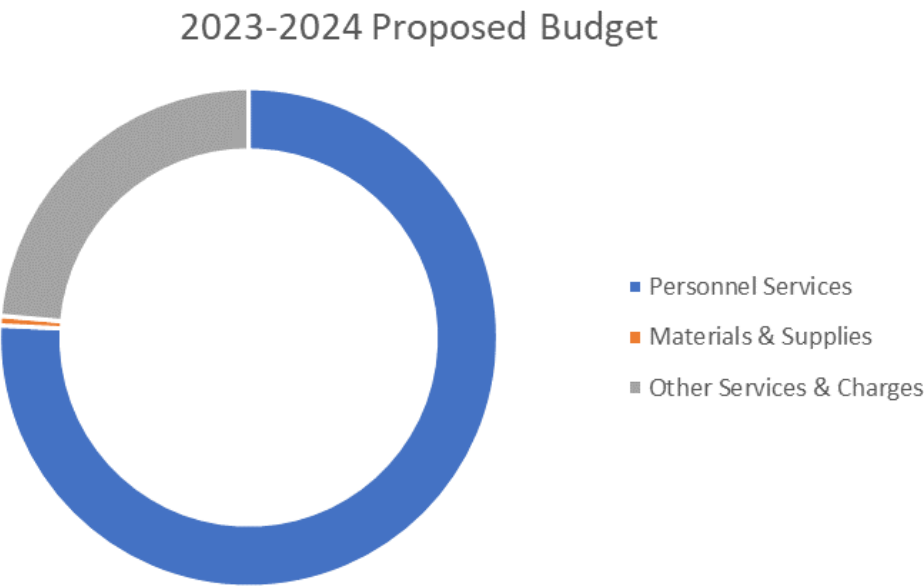
City Clerk Department

The City Clerk is appointed by the City Manager, is the official custodian of City Records, serves as Clerk to the Board of Commissioners, prepares the agendas and minutes for the Board of Commissioners, Shawnee Airport Authority and Shawnee Municipal Authority, attends all Board of Commissioners meetings and keeps a record of all the proceedings, signs and attests all ordinances or other acts of the Commission.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	281,638	293,687	290,687	315,123	8.4%
Materials & Supplies	2,262	2,000	2,000	2,600	30.0%
Other Services & Charges	41,242	65,336	75,836	98,132	29.4%
Total	325,142	361,023	368,523	415,855	12.8%

Position Count FY 2024 = 3



General Fund

Municipal Court Department

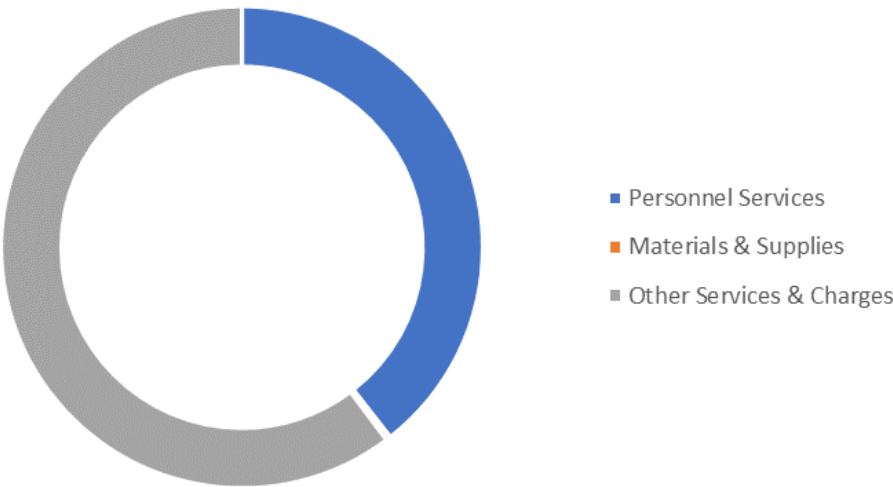
The Municipal Court hears cases regarding the violation of municipal code, collects fines and fees, and works with the community to offer community service for offenders.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	206,509	165,254	165,254	192,618	16.6%
Materials & Supplies	497	1,500	1,500	1,500	0.0%
Other Services & Charges	168,548	266,210	266,210	294,110	10.5%
Total	375,554	432,964	432,964	488,228	12.8%

Position Count FY 2024 = 4

2023-2024 Proposed Budget



Human Resources Department

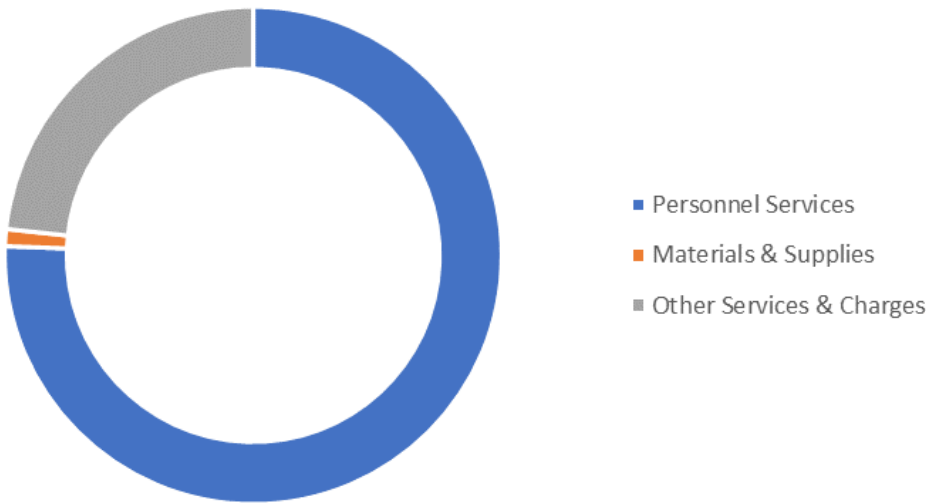
Human Resources handles recruitment and staffing, organizational and employee development, compensation and benefits, human resource management, labor relations, and equal employment opportunities.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	295,832	282,681	422,211	360,470	-14.6%
Materials & Supplies	1,150	17,150	14,420	5,260	-63.5%
Other Services & Charges	72,529	108,021	105,721	111,103	5.1%
Total	369,512	407,852	542,352	476,833	-12.1%

Position Count FY 2024 = 3

2023-2024 Proposed Budget



General Fund

Engineering Department

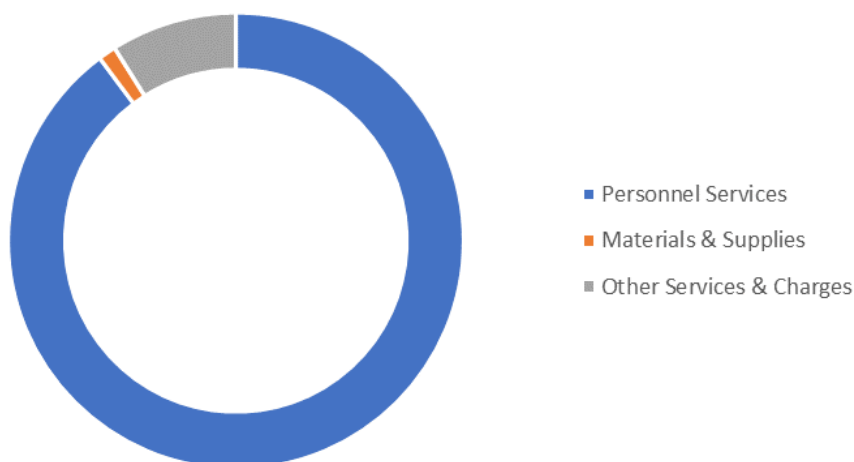
The Engineering provides administration and technical review of public and private improvements within the City. The department oversees, plans, and carries out City-initiated infrastructure projects, while ensuring private development is done in accordance with adopted standards, codes, and practices. The key function of the department is to ensure public well-being by identifying safety and functional deficiencies in proposed, and existing infrastructure. Using that information, Engineering helps create corrective solutions.

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Personnel Services	267,714	256,181	256,181	393,968	53.8%
Materials & Supplies	3,147	5,100	5,580	5,500	-1.4%
Other Services & Charges	92,239	57,390	64,165	39,270	-38.8%
Total	363,101	318,671	325,926	438,738	34.6%

Position Count FY 2024 = 4

2023-2024 Proposed Budget



General Fund

Code Enforcement Department

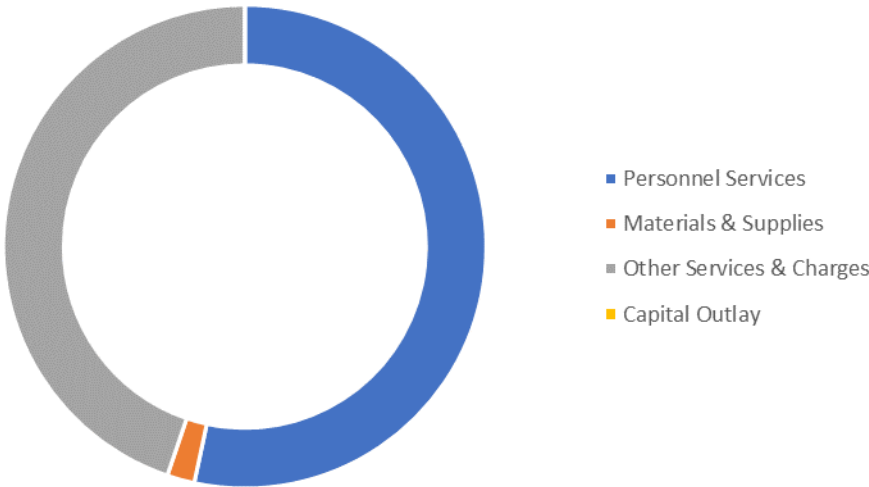
The Code Enforcement administers and enforces all building codes and ordinances adopted by the City. This includes field inspections, plan checking and public information as related to new construction and the responsibility of issuing permits and ensuring safe buildings.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	195,511	445,401	448,001	534,423	19.3%
Materials & Supplies	3,433	15,900	15,900	18,400	15.7%
Other Services & Charges	138,128	452,250	452,250	448,550	-0.8%
Total	337,072	913,551	916,151	1,001,373	9.3%

Position Count FY 2024 = 8

2023-2024 Proposed Budget



Police and Emergency Management Department

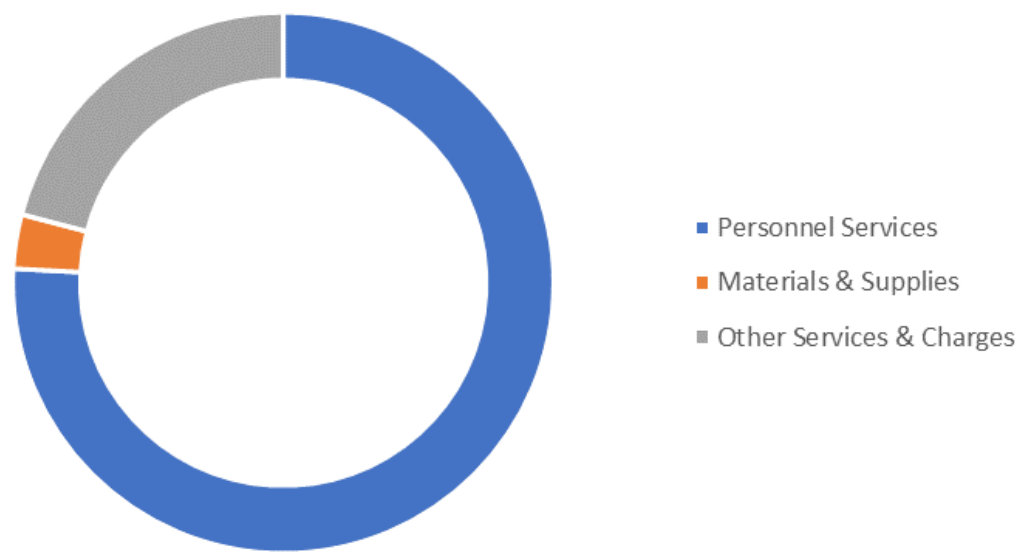
This department is responsible for the police administration, police patrol, criminal investigations, animal welfare, dispatch and emergency management.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	8,423,076	8,350,144	8,350,144	8,643,589	3.5%
Materials & Supplies	389,763	306,000	341,210	368,936	8.1%
Other Services & Charges	726,552	775,729	861,579	2,384,695	176.8%
Total	9,539,391	9,431,873	9,552,933	11,397,219	19.3%

Position Count FY 2024 = 95.5

2023-2024 Proposed Budget



Community Development Department

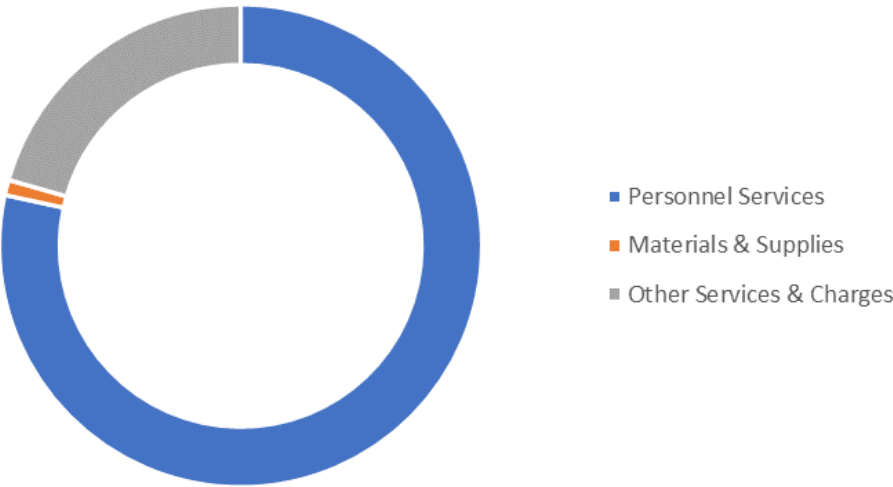
The mission of the Community Development division is to work toward creating a high quality of life within the community. This consists of processing applications for land development, including environmental assessment, architectural and landscaping review and commercial sign requests.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	361,288	327,058	357,058	325,164	-8.9%
Materials & Supplies	10,572	3,940	46,590	4,240	-90.9%
Other Services & Charges	184,876	391,200	395,200	85,425	-78.4%
Total	556,737	722,198	798,848	414,829	-48.1%

Position Count FY 2024 = 3

2023-2024 Proposed Budget



General Fund

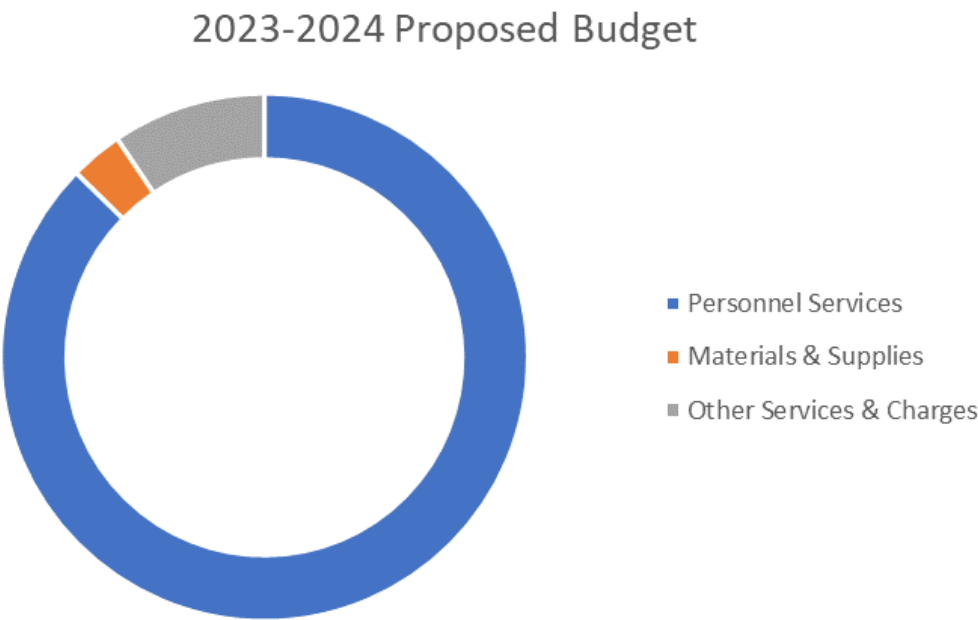
Fire Department

The Fire department consists of Fire administration, Fire suppression and Fire training.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	5,414,106	5,686,980	5,870,912	5,902,138	0.5%
Materials & Supplies	156,438	191,701	215,580	218,201	1.2%
Other Services & Charges	439,363	577,268	619,368	637,063	2.9%
Total	6,009,907	6,455,949	6,705,860	6,757,402	0.8%

Position Count FY 2024 = 58



Public Works Department

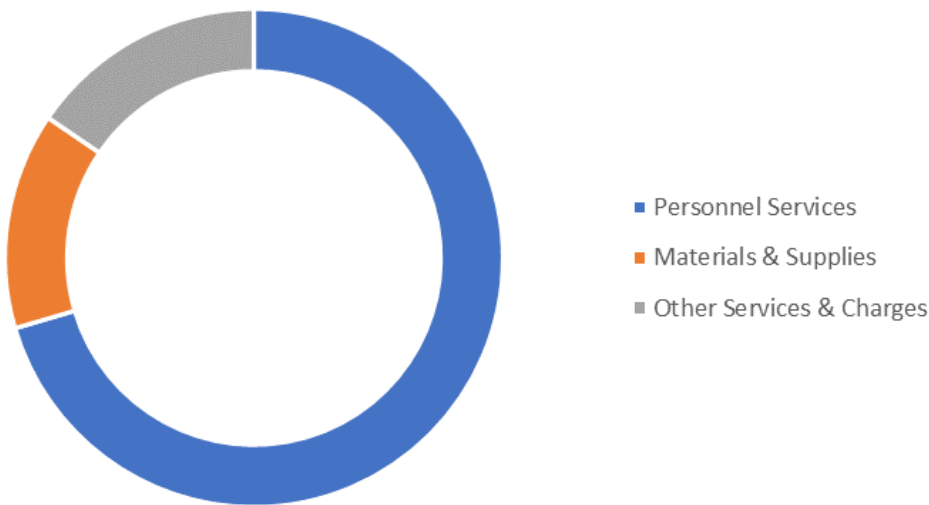
The Public Works department in the General Fund is responsible for streets and traffic control.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	793,072	904,763	906,453	1,030,340	13.7%
Materials & Supplies	176,906	171,700	180,180	205,800	14.2%
Other Services & Charges	177,888	206,672	209,672	226,372	8.0%
Total	1,147,866	1,283,135	1,296,305	1,462,512	12.8%

Position Count FY 2024 = 17

2023-2024 Proposed Budget



General Fund

Parks, Culture and Recreation Department

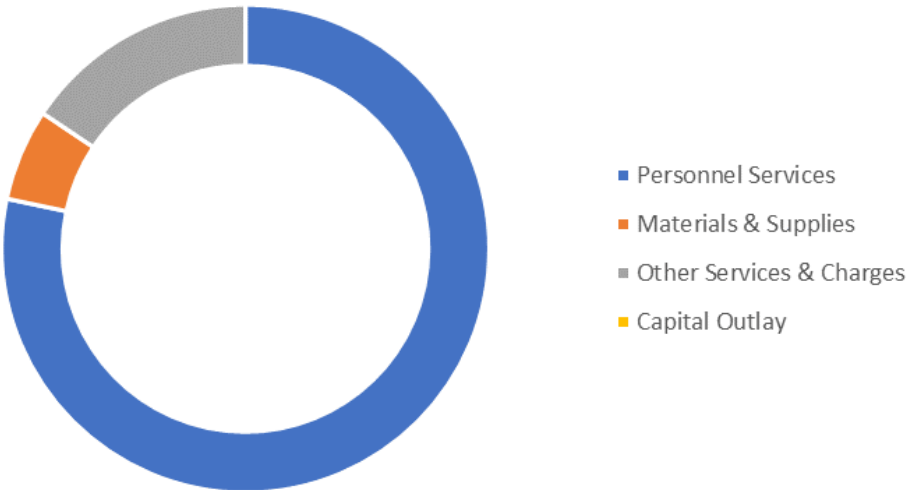
The parks, culture and recreation department is responsible for the parks, recreating and cemetery within the City.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	872,078	995,576	1,012,396	1,324,523	30.8%
Materials & Supplies	92,870	100,550	108,910	102,950	-5.5%
Other Services & Charges	259,316	271,463	271,463	264,313	-2.6%
Capital Outlay	142,000	180,000	180,000	-	-100.0%
Total	1,366,264	1,547,589	1,572,769	1,691,786	7.6%

Position Count FY 2024 = 17

2023-2024 Proposed Budget



General Fund

Expo Center

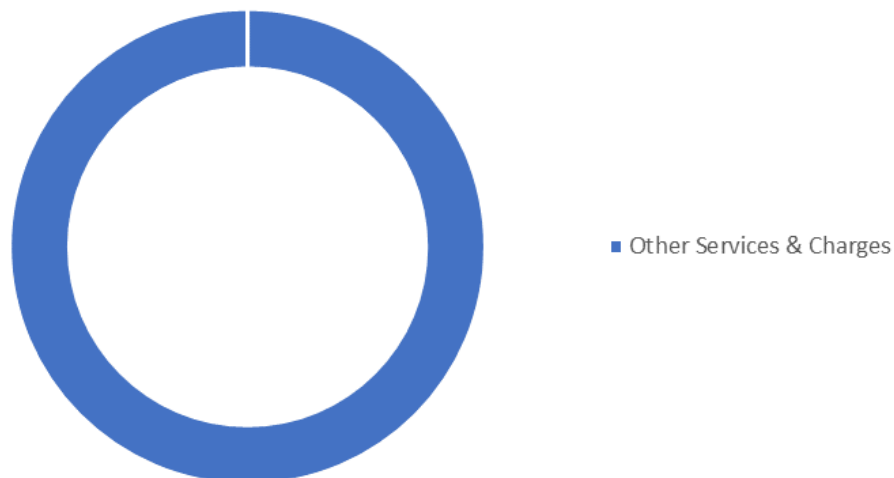
The division provides for the operation of the Heart of Oklahoma Expo Center through the funding of the City contract with OVG360, the management company for the Expo Center.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Other Services & Charges	803,503	696,500	1,221,500	928,948	-24.0%
Total	803,503	696,500	1,221,500	928,948	-24.0%

Position Count FY 2024 = 0

2023-2024 Proposed Budget



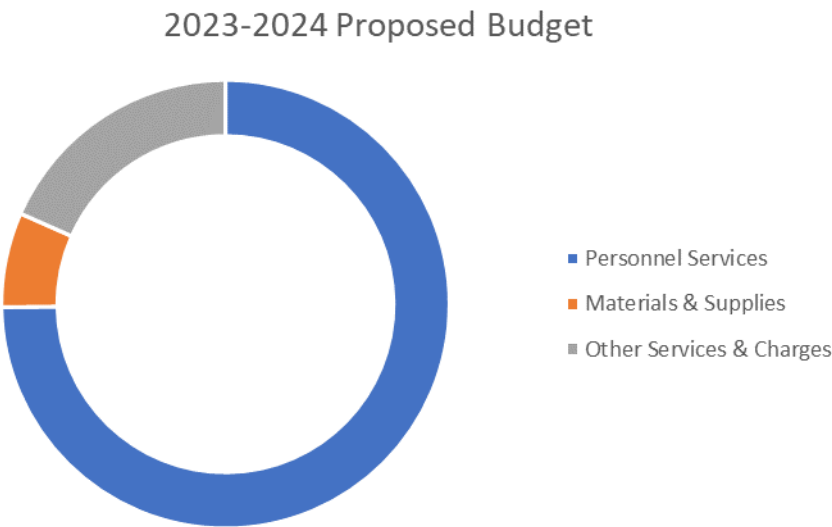
Building Maintenance Department

The Building Maintenance is responsible for maintaining City facilities including City Hall. This includes minor repairs and remodels.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	155,686	134,808	134,808	253,204	87.8%
Materials & Supplies	18,999	23,175	42,675	23,175	-45.7%
Other Services & Charges	104,527	99,915	106,375	62,215	-41.5%
Total	279,213	257,898	283,858	338,594	19.3%

Position Count FY 2024 = 5



General Fund

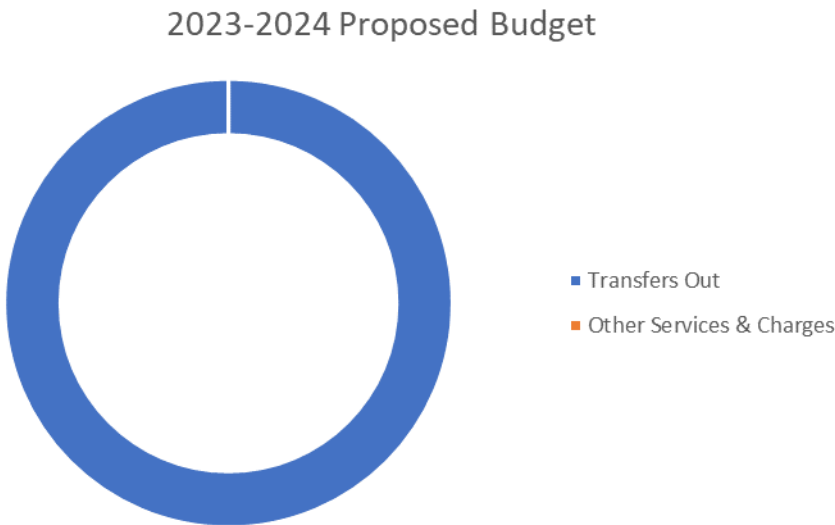
Transfers Out

The Transfers division allows for funds to be legally transferred for appropriate usage and best allocation of resources.

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Transfers Out	727,797	723,500	798,670	696,948	-12.7%
Other Services & Charges	260,797	-	-	-	0.0%
Total	988,594	723,500	798,670	696,948	-12.7%

Position Count FY 2024 = 0



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GRANT FUND

Grant Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	\$29,000
Revenues	-	-	-	\$289,500
Expenditures	-	-	-	\$318,500
Ending Fund Balance	-	-	-	-

Grant Fund

The Grant Fund is responsible for recording and expending certain grants received by the City.

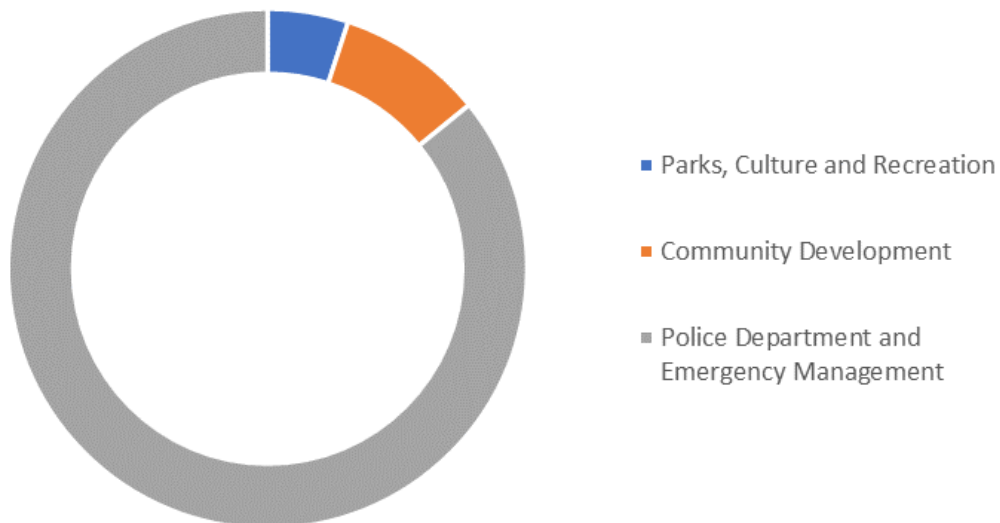
Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Intergovernmental	-	-	-	289,500	0.0%
Total	-	-	-	289,500	0.0%

Expenditure Summary by Department

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Parks, Culture and Recreation	-	-	-	16,000	0.0%
Community Development	-	-	-	29,000	0.0%
Police Department and Emergency Management	-	-	-	273,500	0.0%
Total	-	-	-	318,500	0.0%

2023-2024 Proposed Budget



STREET & ALLEY FUND

Street & Alley Fund

Fund Balances

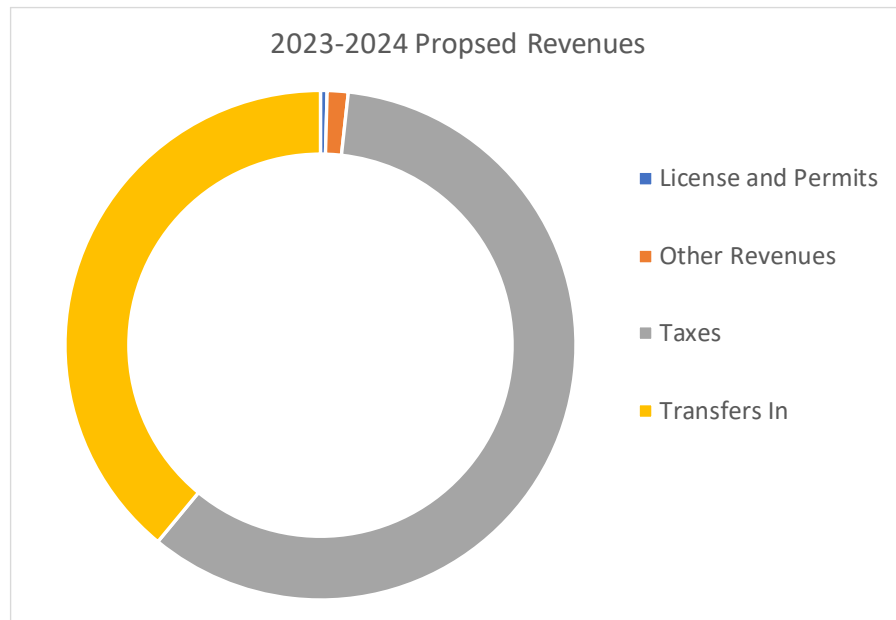
	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	\$472,591	\$454,260	\$454,260	\$479,260
Expenditures	\$472,338	\$453,900	\$453,900	\$478,900
Ending Fund Balance	\$254	\$360	\$360	\$360

Street & Alley Fund

The Street & Alley Fund covers the operation of traffic lights for the City of Shawnee streets and thoroughfares through dedicated taxes.

Revenues

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
License and Permits	-	2,000	2,000	2,000	0.0%
Other Revenues	6,360	6,360	6,360	6,360	0.0%
Taxes	304,591	283,900	283,900	283,900	0.0%
Transfers In	161,640	162,000	162,000	187,000	15.4%
Total	472,591	454,260	454,260	479,260	5.5%



Expenditure Summary by Department

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Public Works	472,338	453,900	453,900	478,900	5.5%
Total	472,338	453,900	453,900	478,900	5.5%

E-911 Fund

E-911 Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	\$283,683	\$150,000	\$350,500	\$350,651
Revenues	\$287,036	\$280,000	\$280,000	\$280,000
Expenditures	253,100	\$279,849	\$279,849	\$276,000
Ending Fund Balance	\$272,619	\$150,151	\$350,651	\$354,651

E-911 Fund

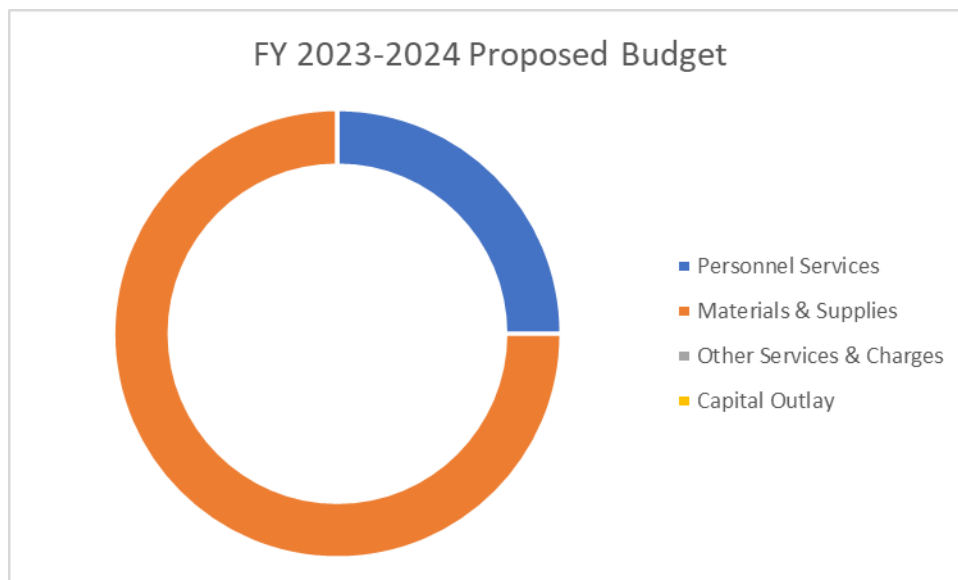
The E-911 Fund assists in maintaining the operations of the City's 911 emergency services through dedicated taxes.

Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Taxes	287,036	280,000	280,000	280,000	0.0%
Total	287,036	280,000	280,000	280,000	0.0%

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Personnel Services	32,586	70,018	48,027	69,013	43.7%
Materials & Supplies	3,466	4,000	4,000	-	-100.0%
Other Services & Charges	217,048	205,831	219,772	206,987	-5.8%
Capital Outlay	-	-	8,050	-	-100.0%
Total	253,100	279,849	279,849	276,000	-1.4%



Economic Development Fund

Economic Development Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	\$126,902	\$100,000	\$115,375	\$158,739
Revenues	\$365,811	\$338,364	\$338,364	\$367,212
Expenditures	\$307,496	\$295,000	\$295,000	\$295,000
Ending Fund Balance	\$185,217	\$143,364	\$158,739	\$230,951

Economic Development Fund

The Economic Development Fund provides for the City of Shawnee's economic development activities through a dedicated sales tax. This includes contracts for economic development .

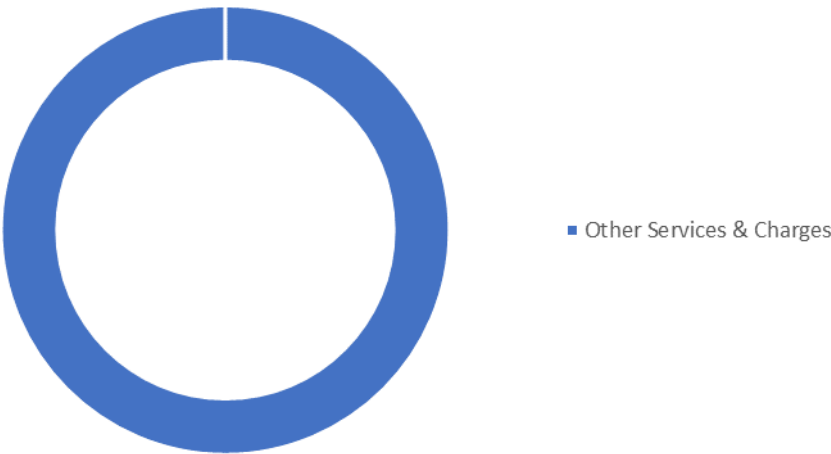
Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Taxes	365,811	338,364	338,364	367,212	8.5%
Total	365,811	338,364	338,364	367,212	8.5%

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Other Services & Charges	307,496	295,000	295,000	295,000	0.0%
Total	307,496	295,000	295,000	295,000	0.0%

2023-2024 Proposed Budget



Spay/Neuter Fund

Spay/Neuter Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	\$2,825	\$2,200	\$2,200	\$2,200
Expenditures	\$4,577	\$2,200	\$2,200	\$2,200
Ending Fund Balance	(\$1,752)	-	-	-

Spay/Neuter Fund

The Spay and Neuter Fund provides for the spaying and neutering of animals in the care of Animal Welfare.

Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Other Revenues	2,825	2,200	2,200	2,200	0.0%
Total	2,825	2,200	2,200	2,200	0.0%

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Other Services & Charges	4,577	2,200	2,200	2,200	0.0%
Total	4,577	2,200	2,200	2,200	0.0%

Hotel/Motel Surcharge Fund

Hotel/Motel Surcharge Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	\$461,940	\$400,000	\$693,574	\$543,042
Revenues	\$602,858	\$475,000	\$475,000	\$474,500
Expenditures	\$433,354	\$625,532	\$625,532	\$474,674
Ending Fund Balance	\$661,444	\$249,468	\$543,042	\$542,868

Hotel/Motel Surcharge Fund

The Hotel/Motel Fund accounts for the collection of the City’s hotel/motel surcharge, used to encourage, promote and foster tourism.

Revenues

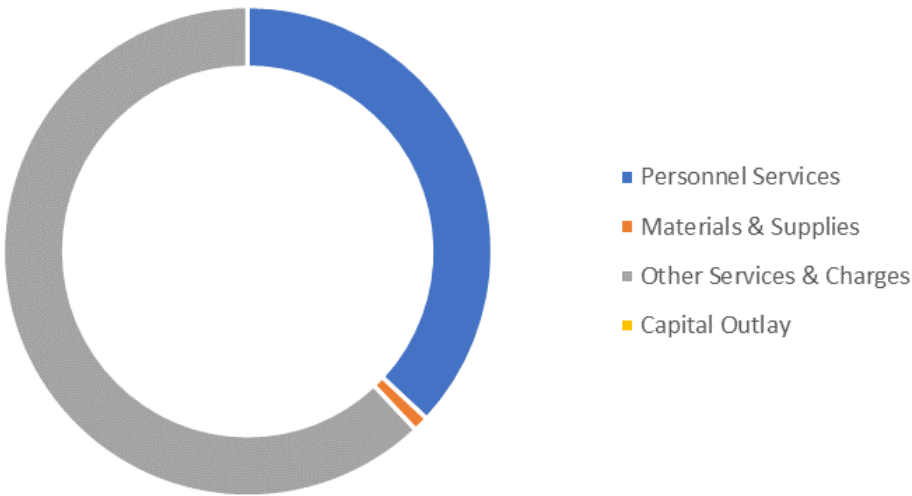
	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Taxes	602,858	475,000	475,000	474,500	-0.1%
Total	602,858	475,000	475,000	474,500	-0.1%

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	180,795	169,487	169,487	175,389	3.5%
Materials & Supplies	1,956	4,860	32,860	4,860	-85.2%
Other Services & Charges	243,257	421,185	418,870	294,425	-29.7%
Capital Outlay	7,346	30,000	4,315	-	-100.0%
Total	433,354	625,532	625,532	474,674	-24.1%

Position count FY 2024 = 2

FY 2023-2024 Proposed Budget



Police Sales Tax Fund

Police Sales Tax Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	\$457,263	\$422,954	\$422,954	\$459,131
Expenditures	\$457,471	\$422,954	\$422,954	\$459,131
Ending Fund Balance	(\$208)	-	-	-

Police Sales Tax Fund

The Police Sales Tax Fund accounts for the 1/16 cent of a one-cent dedicated sales tax revenue for police officers.

Revenues

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Taxes	457,263	422,954	422,954	459,131	8.6%
Total	457,263	422,954	422,954	459,131	8.6%

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Transfers Out	457,471	422,954	422,954	459,131	8.6%
Total	457,471	422,954	422,954	459,131	8.6%

Fire Sales Tax Fund

Fire Sales Tax Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	\$457,263	\$422,954	\$422,954	\$459,131
Expenditures	\$457,471	\$422,954	\$422,954	\$459,131
Ending Fund Balance	(\$208)	-	-	-

Fire Sales Tax Fund

The Fire Sales Tax Fund accounts for the 1/16 cent of a one-cent dedicated sales tax revenue for firefighters.

Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Taxes	457,263	422,954	422,954	459,131	8.6%
Total	457,263	422,954	422,954	459,131	8.6%

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Transfers Out	457,471	422,954	422,954	459,131	8.6%
Total	457,471	422,954	422,954	459,131	8.6%

Tax Increment Financing Fund

Tax Increment Financing Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	\$449,063	\$650,000	\$550,000	\$670,000
Revenues	\$200,937	\$120,000	\$120,000	\$120,000
Expenditures	-	-	-	-
Ending Fund Balance	\$650,000	\$770,000	\$670,000	\$790,000

Tax Increment Financing Fund

The Tax Increment Financing Fund receives property tax collected in the downtown Tax Increment Financing District to be used for the revitalization of downtown Shawnee.

Revenues

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Taxes	200,937	120,000	120,000	120,000	0.0%
Total	200,937	120,000	120,000	120,000	0.0%

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Total	-	-	-	-	0.0%

CDBG Grant Fund

CDBG Grant Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	\$173,500	\$763,263	\$1,125,137	\$841,757
Expenditures	\$154,809	\$563,786	\$925,660	\$828,430
Ending Fund Balance	\$18,692	\$199,477	\$199,477	\$13,327

CDBG Grant Fund

The CDBG Grant Fund account for federal funds received by the City and expenditures related to the operation of this program with a focus on home rehabilitation.

Revenues

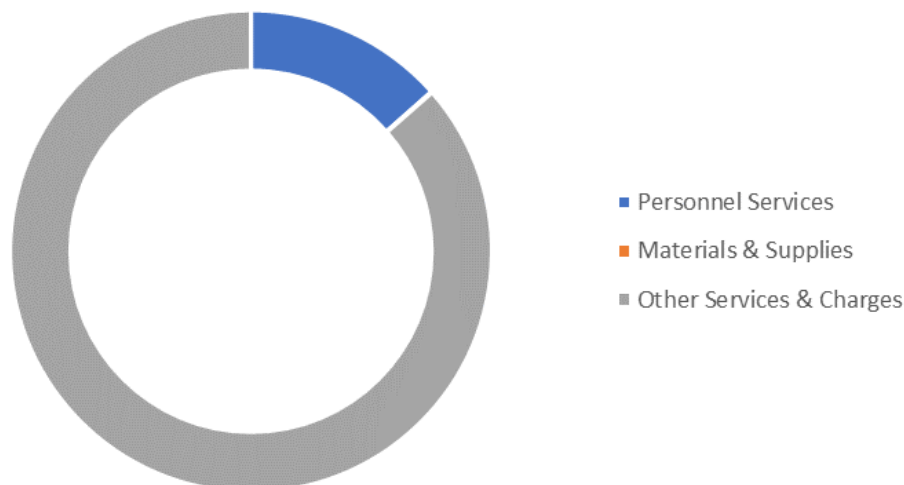
	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Intergovernmental	139,106	750,063	1,111,937	828,557	-25.5%
Other Revenues	34,394	13,200	13,200	13,200	0.0%
Total	173,500	763,263	1,125,137	841,757	-25.2%

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Personnel Services	66,295	94,789	94,789	111,702	17.8%
Materials & Supplies	87	500	500	500	0.0%
Other Services & Charges	88,427	468,497	830,371	716,228	-13.7%
Total	154,809	563,786	925,660	828,430	-10.5%

Position Count FY 2024 = 1

FY 2023-2024 Proposed Budget



CDBG-CV-ODOC Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	-	\$1,112,013	\$1,112,013	\$164,872
Expenditures	\$44,665	\$1,112,013	\$1,112,013	\$164,872
Ending Fund Balance	(\$44,665)	-	-	-

CDBG-CV-ODOC

The CDBG-CV2 - ODOC Grant Fund account for federal funds received by the City and expenditures related to the operation of this program with a focus on mortgage and utility assistance.

Revenues

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Intergovernmental	-	1,112,013	1,112,013	164,872	-85.2%
Total	-	1,112,013	1,112,013	164,872	-85.2%

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	4,494	62,944	62,944	-	-100.0%
Materials & Supplies	137	-	-	-	0.0%
Other Services & Charges	40,035	1,049,069	1,049,069	164,872	-84.3%
Total	44,665	1,112,013	1,112,013	164,872	-85.2%

Capital Improvement Fund

Capital Improvement Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	\$1,171,702	\$719,907	\$3,809,516	\$2,756,094
Revenues	\$4,005,497	\$3,344,225	\$6,593,012	\$2,847,889
Expenditures	\$1,566,507	\$2,623,349	\$3,836,918	\$3,929,866
Ending Fund Balance	\$2,438,990	\$720,877	\$2,756,094	\$1,674,117

Capital Improvement Fund

The Capital Improvement Fund accounts for the purchase of capital equipment and construction of facilities, economic development, or debt service. The fund's major funding source is sales tax.

Revenues

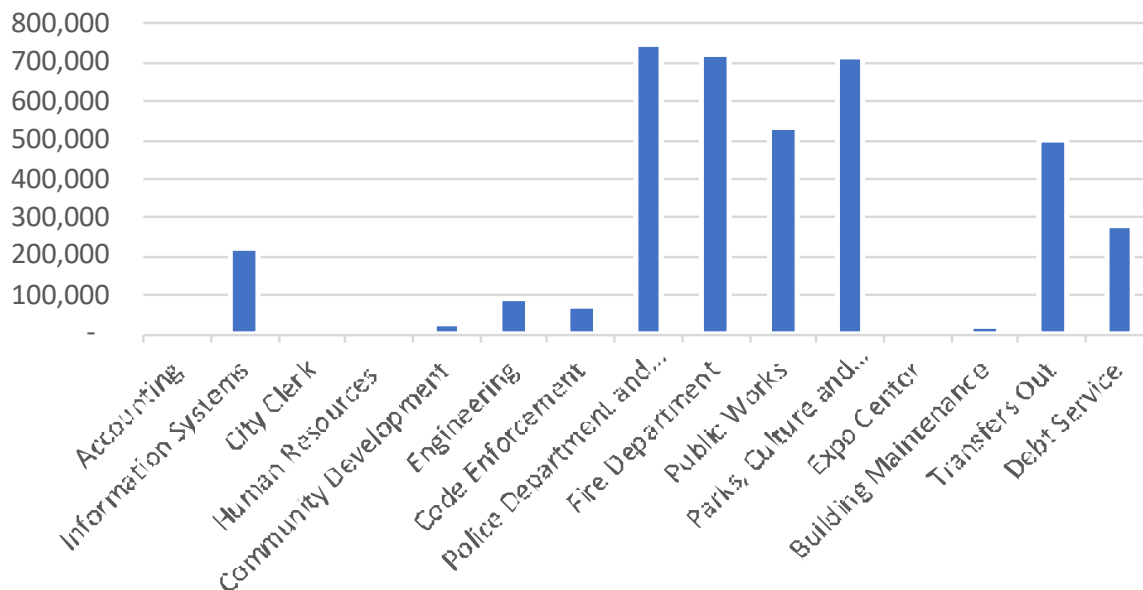
	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Interest Income	(1,237)	2,000	2,000	2,000	0.0%
Taxes	2,835,032	2,622,318	2,781,496	2,845,889	2.3%
Total	2,833,795	2,624,318	2,783,496	2,847,889	2.3%

Capital Improvement Fund

Expenditure Summary by Department

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Accounting	-	2,000	2,000	2,000	0.0%
Information Systems	72,159	308,800	308,800	221,700	-28.2%
City Clerk	-	44,767	44,767	-	-100.0%
Human Resources	-	-	-	-	0.0%
Community Development	-	50,000	50,000	25,000	-50.0%
Engineering	-	117,250	117,250	89,000	-24.1%
Code Enforcement	2,116	6,000	6,000	70,000	1066.7%
Police Department and Emergency Management	101,900	630,801	804,125	748,861	-6.9%
Fire Department	51,342	216,732	329,420	722,362	119.3%
Public Works	34,004	75,000	192,113	535,000	178.5%
Parks, Culture and Recreation	118,723	117,000	927,444	713,500	-23.1%
Expo Center	41,818	-	-	-	0.0%
Building Maintenance	20,958	-	-	23,000	0.0%
Transfers Out	572,700	500,000	500,000	500,000	0.0%
Debt Service	550,787	550,999	550,999	279,443	-49.3%
Total	1,566,507	2,619,349	3,832,918	3,929,866	2.5%

FY 2023-2024 Proposed Budget



Street Improvement Fund

Street Improvement Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	\$2,833,057	\$4,931,167	\$3,936,638	\$4,538,704
Revenues	\$3,200,830	\$3,763,182	\$3,939,532	\$3,327,101
Expenditures	\$1,101,720	\$3,329,816	\$3,337,466	\$3,442,000
Ending Fund Balance	\$4,931,167	\$9,127,714	\$4,538,704	\$4,423,805

Street Improvement Fund

The Street Improvement Fund accounts for the construction or major reconstruction of street projects, economic development or debt service. The funds major funding source is sales tax.

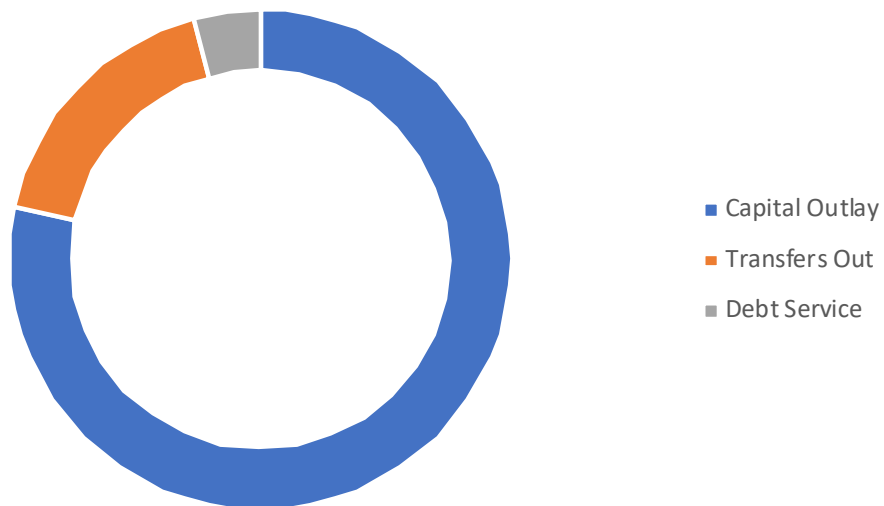
Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Interest Income	(12)	2,500	2,500	2,500	0.0%
Intergovernmental	-	800,000	800,000	111,500	-86.1%
Taxes	3,200,842	2,960,682	3,137,032	3,213,101	2.4%
Total	3,200,830	3,763,182	3,939,532	3,327,101	-15.5%

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Capital Outlay	472,770	2,582,816	2,590,466	2,695,000	4.0%
Transfers Out	500,000	600,000	600,000	600,000	0.0%
Debt Service	129,950	147,000	147,000	147,000	0.0%
Total	1,102,720	3,329,816	3,337,466	3,442,000	3.1%

FY 2023-2024 Proposed Budget



2018 Capital Improvement Fund

2018 Capital Improvement Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	\$9,221,397	-	\$13,995,980	\$14,551,529
Revenues	\$3,662,577	\$22,385,136	\$23,555,136	\$3,673,615
Expenditures	\$264,158	\$21,784,087	\$22,999,587	\$10,419,349
Ending Fund Balance	\$16,282,393	\$22,986,186	\$14,551,529	\$7,805,795

2018 Capital Improvement Fund

The 2018 Capital Improvement Fund accounts for a 10-year half-cent sales tax that was passed in June 2018. The proceeds are to be used for capital improvements, specifically public safety, parks and public facilities and streets.

Revenues

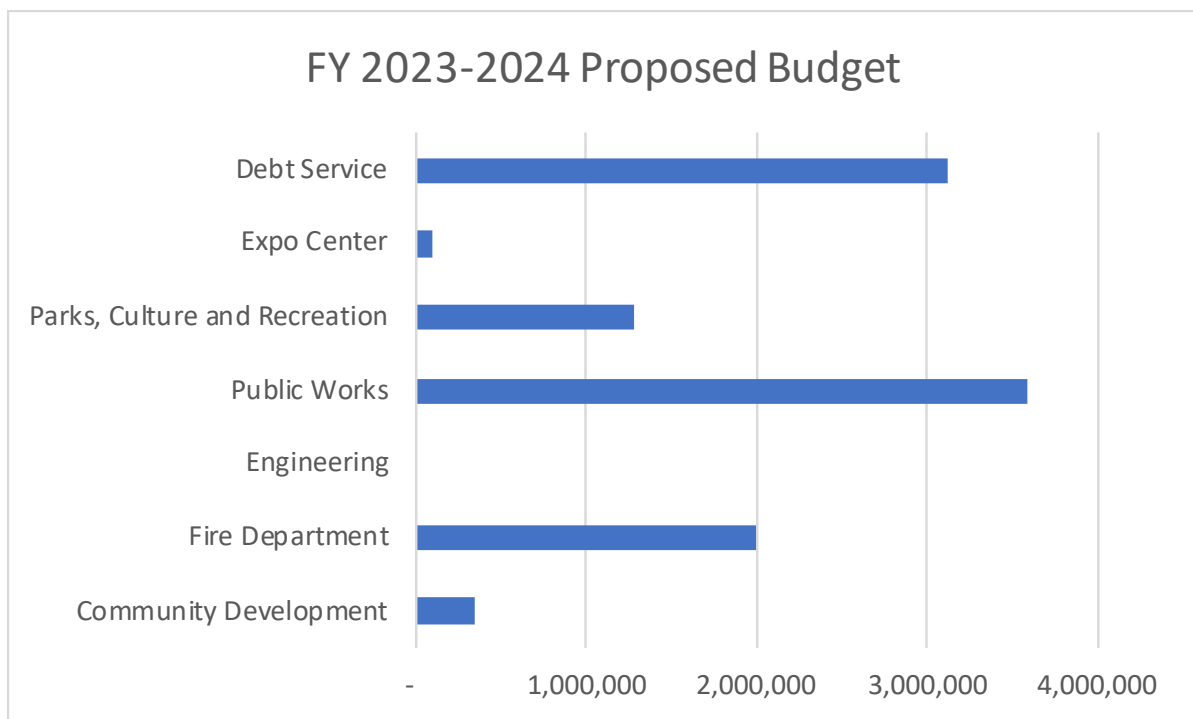
	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Interest Income	4,216	1,500	1,500	1,500	0.0%
Other Revenues	256	19,000,000	19,970,000	-	-100.0%
Taxes	3,658,105	3,383,636	3,583,636	3,672,115	2.5%
Total	3,662,577	22,385,136	23,555,136	3,673,615	-84.4%



2018 Capital Improvement Fund

Expenditure Summary by Department

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Community Development	-	365,280	365,280	338,280	-7.4%
Fire Department	-	2,758,348	2,803,848	2,000,000	-28.7%
Engineering	-	3,380,000	3,380,000	-	-100.0%
Public Works	126,594	3,113,000	3,113,000	3,580,000	15.0%
Parks, Culture and Recreation	-	8,044,000	9,214,000	1,282,500	-86.1%
Expo Center	137,564	1,000,000	1,000,000	100,000	-90.0%
Debt Service	-	3,123,459	3,123,459	3,118,569	-0.2%
Total	264,158	21,784,087	22,999,587	10,419,349	-54.7%



American Rescue Plan Fund

American Rescue Plan Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	\$3,138,085	\$7,238,085
Revenues	-	\$4,100,000	\$4,100,000	\$11,000,000
Expenditures	\$3,500	\$3,115,250	\$3,115,250	\$13,185,000
Ending Fund Balance	(\$3,500)	\$984,750	\$7,238,085	\$5,053,085

American Rescue Plan Fund

The American Rescue Plan Fund accounts for federal funds received under the American Rescue Plan Act passed in 2021.

Revenues

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Intergovernmental	-	4,100,000	4,100,000	11,000,000	168.3%
Total	-	4,100,000	4,100,000	11,000,000	168.3%

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Capital Outlay	3,500	3,115,250	3,115,250	13,185,000	323.2%
Total	3,500	3,115,250	3,115,250	13,185,000	323.2%

2023 Capital Improvement Fund

2023 Capital Improvement Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	\$350,000
Revenues	-	-	-	\$4,835,573
Expenditures	-	-	-	\$3,672,115
Ending Fund Balance	-	-	-	\$1,513,458

2023 Capital Improvement Fund

The 2023 Capital Improvement Fund accounts for the additional half-cent sales tax that was passed in January 2023 to be used for infrastructure projects.

Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Taxes	-	-	-	3,672,115	0.0%
Transfers In	-	-	-	1,163,458	0.0%
Total	-	-	-	4,835,573	0.0%

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Transfers Out	-	-	-	3,672,115	0.0%
Total	-	-	-	3,672,115	0.0%

Aquatic Center Fund

Aquatic Center Fund

Fund Balances

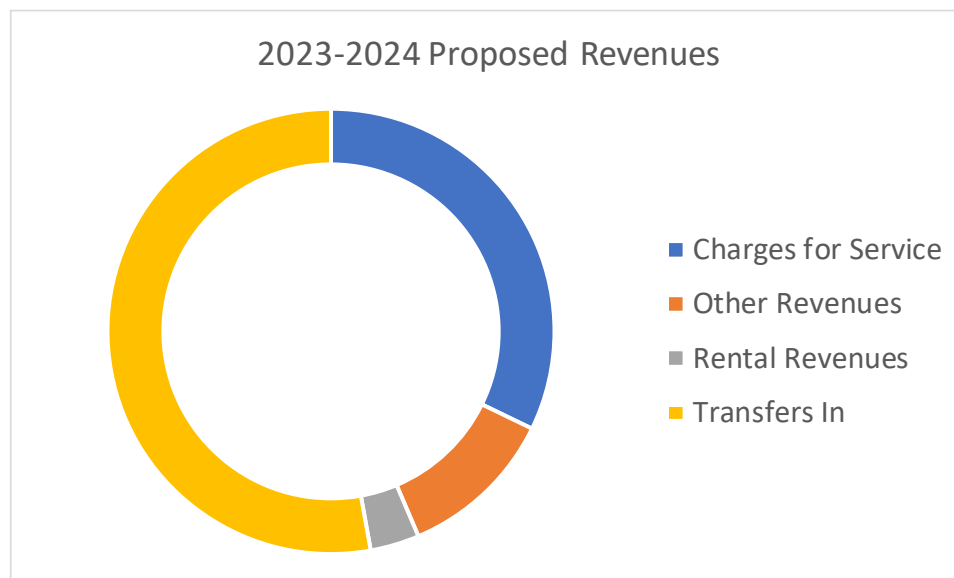
	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	\$453,482	\$437,500	\$512,670	\$394,448
Expenditures	\$387,280	\$437,369	\$512,539	\$385,948
Ending Fund Balance	\$66,202	\$131	\$131	\$8,500

Aquatic Center Fund

The Aquatic Fund is the main operating fund for the city pool and is funded through pool fees and a General Fund subsidy.

Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Charges for Service	151,286	127,000	127,000	127,000	0.0%
Other Revenues	63,913	45,000	45,000	45,000	0.0%
Rental Revenues	23,710	14,000	14,000	14,000	0.0%
Transfers In	214,573	251,500	326,670	208,448	-36.2%
Total	453,482	437,500	512,670	394,448	-23.1%



Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Personnel Services	263,499	298,952	354,122	215,631	-39.1%
Materials & Supplies	66,167	85,200	84,100	94,600	12.5%
Capital Outlay	4,290	-	-	-	0.0%
Other Services & Charges	53,324	53,216	74,316	75,716	1.9%
Total	387,280	437,369	512,539	385,948	-24.7%

Position Count FY 2024 = 1



Workers Comp Self-Insurance Fund

Workers Comp Self Insurance Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	\$382,369	\$673,026	\$673,026	\$724,484
Expenditures	\$377,613	\$673,025	\$673,025	\$724,484
Ending Fund Balance	\$4,756	-	-	-

Workers Comp Self-Insurance Fund

The Workers' Compensation Self-Insurance Fund accounts for workers' compensation insurance services provided to other departments on a cost reimbursement basis.

Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Transfers In	382,369	673,026	673,026	724,484	7.6%
Total	382,369	673,026	673,026	724,484	7.6%

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Other Services & Charges	26,388	673,025	673,025	724,484	7.6%
Total	26,388	673,025	673,025	724,484	7.6%

Library Fund

Library Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	\$118,787	\$85,000	\$85,000	\$85,000
Expenditures	\$122,293	\$84,136	\$84,136	\$83,576
Ending Fund Balance	(\$3,506)	\$864	\$864	\$1,424

Library Fund

The Library Fund accounts for the maintenance of the city library. The main funding source is a General Fund transfer.

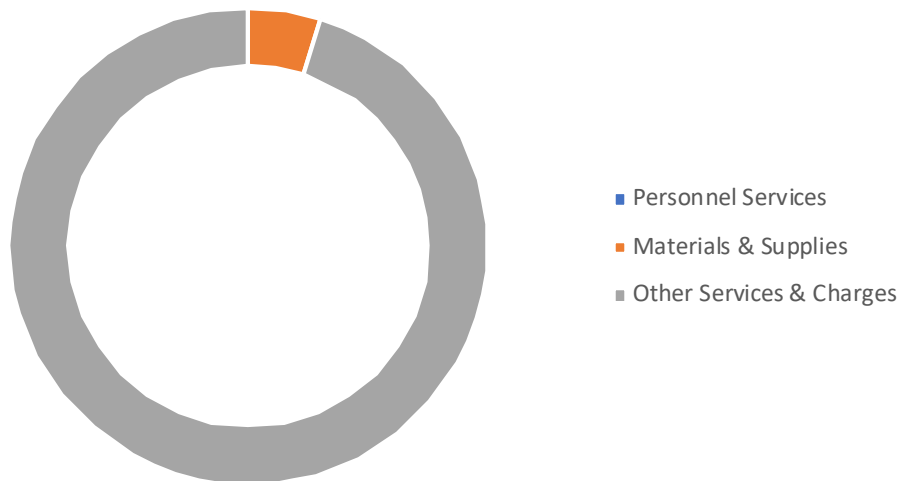
Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Transfers In	118,787	85,000	85,000	85,000	0.0%
Total	118,787	85,000	85,000	85,000	0.0%

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Personnel Services	33,184	-	-	-	0.0%
Materials & Supplies	5,422	4,100	4,100	4,100	0.0%
Other Services & Charges	83,686	80,036	80,036	79,476	-0.7%
Total	122,293	84,136	84,136	83,576	-0.7%

FY 2023-2024 Proposed Budget



Cemetery Perpetual Care Fund

Cemetery Perpetual Care Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	\$98,610	\$130,000	\$179,173	\$188,173
Revenues	\$4,528	\$4,000	\$4,000	\$4,000
Expenditures	-	-	-	-
Ending Fund Balance	\$103,138	\$134,000	\$183,173	\$187,173

Cemetery Perpetual Care Fund

The Cemetery Perpetual Care Fund accounts for the continuing care and maintenance as well as future capital investments of the City owned cemetery funded with fees restricted by external sources.

Revenues

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Other Revenues	4,528	4,000	4,000	4,000	0.0%
Total	4,528	4,000	4,000	4,000	0.0%

Sister Cities Fund

Sister Cities Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	\$42,500
Revenues	\$0	\$42,500	\$42,500	\$0
Expenditures	\$0	\$42,500	\$42,500	\$42,500
Ending Fund Balance	(\$3,506)	\$0	\$0	\$0

Sister Cities Fund

The Sister Cities Fund accounts for the activities carried out under the Sister Cities program with Nikaho, Japan.

Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Other Revenues	-	-	-	-	0.0%
Total	-	-	-	-	0.0%

Expenditure Summary by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Personnel Services	-	-	-	-	0.0%
Materials & Supplies	-	-	-	-	0.0%
Other Services & Charges	-	42,500	42,500	42,500	0.0%
Total	-	42,500	42,500	42,500	0.0%

Shawnee Municipal Authority

Shawnee Municipal Authority Operating Fund

Shawnee Municipal Authority Operating

Fund Balances

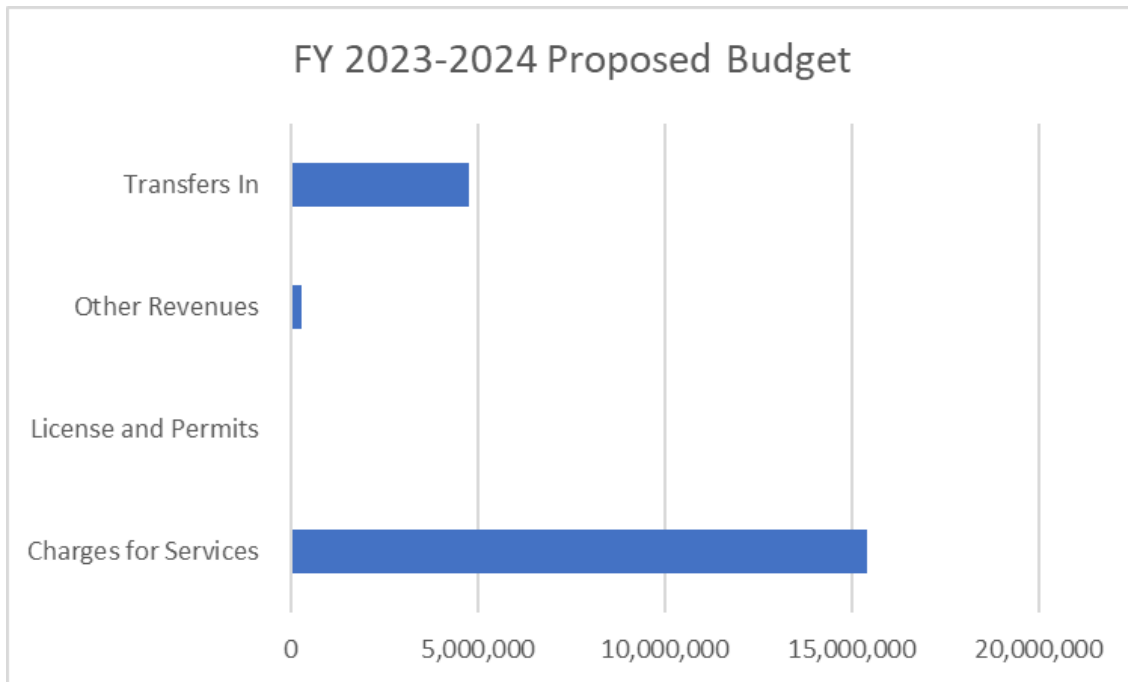
	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	\$685,279	\$2,859,721	\$6,912,990	\$4,731,584
Revenues	\$23,317,409	\$38,832,017	\$121,961,896	\$20,489,455
Expenditures	\$14,089,698	\$36,819,599	\$124,143,302	\$21,243,569
Ending Fund Balance	\$9,912,990	\$2,872,139	\$4,731,584	\$3,977,470

Shawnee Municipal Authority Operating

The Shawnee Municipal Authority accounts for the City's water, sewer, and sanitation operations. The major funding source is user charges.

Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Charges for Services	15,281,997	15,423,992	16,005,116	15,409,315	-3.7%
License and Permits	42,698	28,025	28,025	28,025	0.0%
Other Revenues	6,878,227	20,280,000	104,828,755	280,000	-99.7%
Transfers In	1,114,487	1,100,000	1,100,000	4,772,115	333.8%
Total	23,317,409	36,832,017	121,961,896	20,489,455	-83.2%



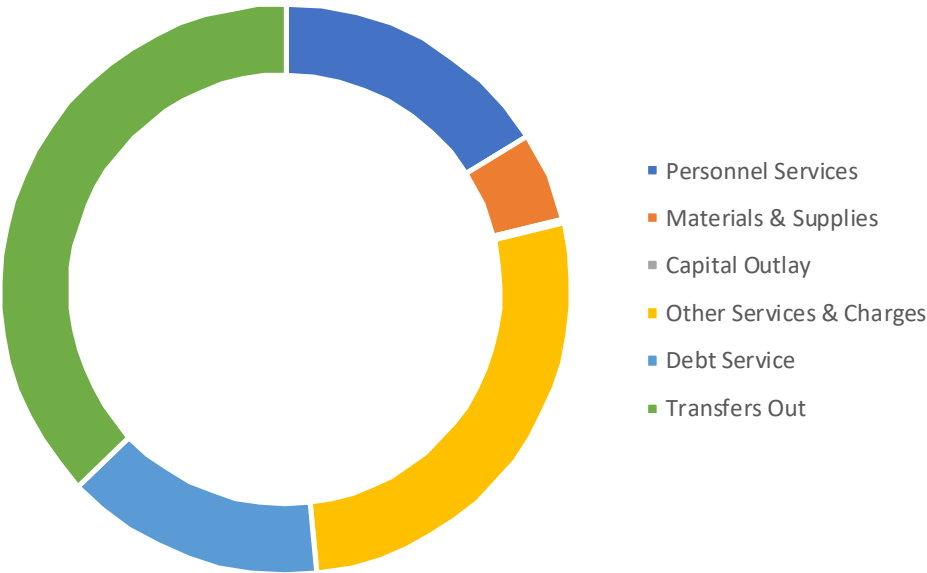
Shawnee Municipal Authority Operating

Expenditure Summary by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	2,777,398	2,983,952	3,087,141	3,390,826	9.8%
Materials & Supplies	823,866	978,200	984,121	1,075,950	9.3%
Capital Outlay	382,766	1,314,000	105,261,445	40,000	-100.0%
Other Services & Charges	4,946,850	25,005,197	5,089,271	5,734,588	12.7%
Debt Service	2,563,179	2,178,250	3,168,275	3,128,747	-1.2%
Transfers Out	2,595,638	4,360,000	6,553,050	7,873,458	20.1%
Total	14,089,698	36,819,599	124,143,302	21,243,569	-82.9%

Position Count FY 2024 = 52

FY 2023-2024 Proposed Budget



Water System Capital Projects Fund

Water System Capital Projects Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	-	-	-	\$4,910,000
Expenditures	-	-	-	\$4,906,000
Ending Fund Balance	-	-	-	\$4,000

Water System Capital Projects Fund

This fund accounts for the water infrastructure projects.

Revenues

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Other Revenues	-	-	-	4,000,000	0.0%
Transfer In	-	-	-	910,000	0.0%
Total	-	-	-	4,910,000	0.0%

Expense Breakdown by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Capital Outlay	-	-	-	4,906,000	0.0%
Total	-	-	-	4,906,000	0.0%

Wastewater System Capital Projects Fund

Wastewater System Capital Projects Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	-	-	-	\$76,240,000
Expenditures	-	-	-	\$76,239,000
Ending Fund Balance	-	-	-	\$1,000

Wastewater System Capital Projects Fund

This fund accounts for the wastewater infrastructure projects.

Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Other Revenues	-	-	-	75,000,000	0.0%
Transfer In	-	-	-	1,240,000	0.0%
Total	-	-	-	76,240,000	0.0%

Expense Breakdown by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Capital Outlay	-	-	-	76,239,000	0.0%
Total	-	-	-	76,239,000	0.0%

Meter Maintenance Fund

Meter Maintenance Fund

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues	-	-	-	\$850,000
Expenditures	-	-	-	\$431,793
Ending Fund Balance	-	-	-	\$418,207

Meter Maintenance Fund

This fund charges a fee to maintain meters in the ground and account for debt service.

Revenues

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Charges for Service	-	-	-	850,000	0.0%
Total	-	-	-	850,000	0.0%

Expense Breakdown by Account Type

	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Amended Budget	2023-2024 Proposed Budget	Amended FY23 vs Proposed FY24
Debt Service	-	-	-	431,793	0.0%
Total	-	-	-	431,793	0.0%

Shawnee Airport Authority

Shawnee Airport Authority

Fund Balances

	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Original Budget	Amended Budget	Proposed Budget
Beginning Fund Balance	\$305,220	\$331,606	\$446,950	\$355,872
Revenues	\$814,190	\$957,290	\$971,790	\$2,025,442
Expenditures	\$672,461	\$1,048,368	\$1,062,868	\$2,095,111
Ending Fund Balance	\$446,950	\$240,528	\$355,872	\$286,203

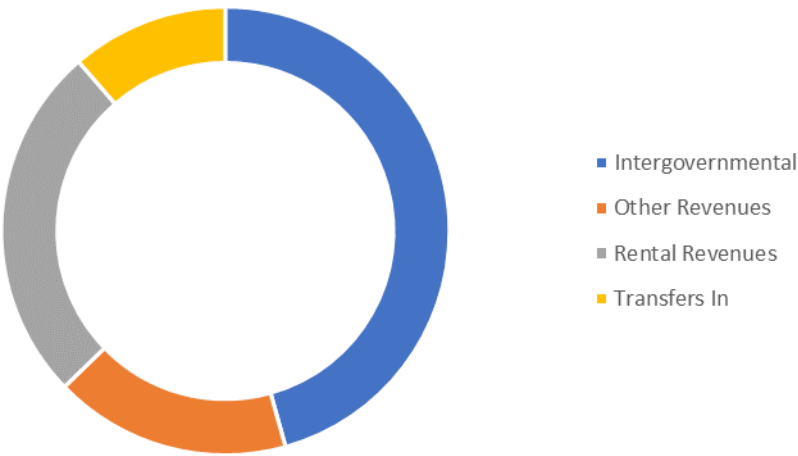
Shawnee Airport Authority

The Shawnee Airport Authority fund provides for the operation of the City of Shawnee Municipal Airport. The main revenue sources include rental revenues and federal grants for capital projects.

Revenues

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Intergovernmental	-	90,000	97,000	925,001	853.6%
Other Revenues	336,309	346,250	353,750	346,250	-2.1%
Rental Revenues	305,526	296,040	296,040	523,961	77.0%
Transfers In	172,355	225,000	225,000	230,230	2.3%
Total	814,191	957,290	971,790	2,025,442	108.4%

2023-2024 Proposed Budget

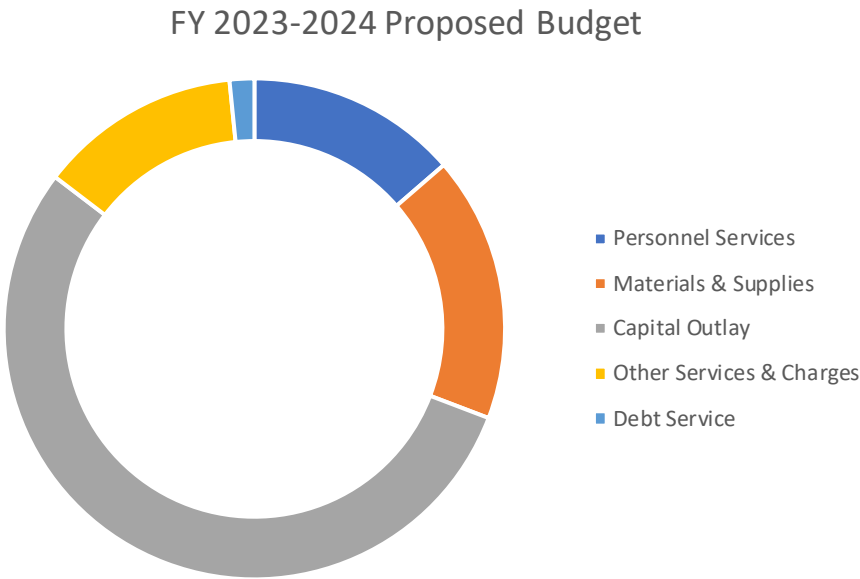


Shawnee Airport Authority

Expense Breakdown by Account Type

	2021-2022	2022-2023	2022-2023	2023-2024	Amended FY23 vs
	Actual	Original Budget	Amended Budget	Proposed Budget	Proposed FY24
Personnel Services	236,917	269,954	269,954	285,790	5.9%
Materials & Supplies	257,380	360,200	360,200	359,400	-0.2%
Capital Outlay	27,049	138,600	138,600	1,143,485	725.0%
Other Services & Charges	113,765	246,237	260,737	273,060	4.7%
Debt Service	37,350	33,376	33,376	33,376	0.0%
Total	672,461	1,048,368	1,062,868	2,095,111	97.1%

Position Count FY 2024 = 4



Personnel

Full-time Equivalent Employees

General Fund	FY 2022	FY 2023	FY 2024
City Manager	4.5	3	4
Accounting	6	6	6
Information Systems	4	4	4
Municipal Court	3	3.5	4
City Clerk	3	3	3
Human Resources	3	3	3
Planning	3	4	3
Code Enforcement	5	7	8
Police Administration	7	6	6.5
Police Patrol	58	61	63
Criminal Investigations Division	12	11	11
Animal Control	3	3	4
Dispatch	14	12.5	13
Fire Admin	5	5	5
Fire Suppression	49	48	50
Fire Training	2	1	2
Emergency Management	1	1	1
Engineering	2.5	3	4
Streets	12	14	14
Traffic Control	3	3	3
Parks	11.5	14	14
Cemetery	5	4	3
Community Center	1.5	0	0
Senior Center	1.5	0	0
Library	1	0	0
Municipal Auditorium	1.5	1	6.5
Building Maintenance	3	3	5
General Fund Total	225	224	240
Hotel/Motel			
Tourism	2	2	2
Hotel/Motel Total	2	2	2
CDBG Grants			
CDBG	1	1	1
CDBG Grants Total	1	1	1
Aquatic Center			
Pool	2	2	1
Aquatic Center Total	2	2	1



Full-time Equivalent Employees

Shawnee Municipal Authority	FY 2022	FY 2023	FY 2024
Utility Billing	4	4	4
Utility Administration	4	4	4
Water Production	8	8	8
Water Distribution	7	10	13
North Sewer Treatment Plant	6	6	6
South Sewer Treatment Plant	7	7	7
Sewer Collection	7	10	10
Total SMA	43	49	52
Shawnee Airport Authority			
Airport	3	3.5	4
Total SAA	3	3.5	4
Total Full Time Equivalent Employees	276	281.5	300

Capital Improvement Plan Policy

City of Shawnee

Capital Improvement Plan Policy

1. Purpose

In order to promote consistency and continuity in decision making related to capital improvement planning and to set the general parameters within which capital spending decisions are made, the following policy is established for the City's Capital Improvement Plan (CIP). As a matter of general policy, the goals of the CIP are to:

- A. Consistently make decisions related to capital improvement aligned with overall City goals and objectives regarding the physical and economic development of the community, asset management, and the provision of public services.
- B. Promote financial stability and focus attention on the City's long-term financial capacity to meet capital needs.
- C. Effectively communicate the City's priorities and plans for undertaking capital projects to internal and external stakeholders.

2. Definitions

Capital Planning. At least every other year, the City Manager shall submit a five-year capital improvement plan (CIP) to the Mayor and Commissioners. The CIP shall seek to assure the adequate condition and sustainability of the City's infrastructure, facilities, and capital investments. The CIP should also address the City Commission's priorities as well as federal and state mandates. In addition, estimated capital needs for a further five-year period shall be included to facilitate long-term capital planning. [*Resolution 6652 – March 7, 2022*]

Capital Expenditure. A capital expenditure is the cost of new construction, renovation, acquisition or capital maintenance of City infrastructure, facilities, or other capital investments, to ensure the continuation of service, enhance operations, and promote economic development. The City will make efforts to fund capital expenditures through an increase in General Fund spending and commitment of "non-recurring" revenue sources. As a target, the City will work to budget two (2.0) to five (5.0) percent of the General Fund for capital expenditures each year. [*Resolution 6652 – March 7, 2022*]

The City of Shawnee has a separate Capital Assets Policy that further defines a Capital Asset and provides guidance for uniform control and accountability over the City's assets.

Capital Project. Notwithstanding the definition of capital expenditure or capital asset as established for capital budgeting and accounting purposes, a capital project shall be defined for the purposes for the CIP as follows:

A capital project is an outlay that results in the acquisition of, or addition to, a capital asset with an anticipated useful life of not less than five (5) years **and** meets the capital project threshold as defined in the next section below. This definition includes, but is not limited to, capital projects undertaken to:

- Acquire new or expand existing physical facilities or infrastructure.
- Acquire large scale renewal, improvement, or replacement of physical facilities or infrastructure that is not routine maintenance. Renewal and improvement expenditures are those that improve an asset's productivity, significantly extend its useful life, or change the character of the asset.
- Acquire major pieces of equipment, vehicles, and other capital stock, including expenditures when aggregated or consolidated into a single project.
- Procure engineering or architectural studies and services related to public improvements.
- Acquire land or make improvements to land.

Capital Project Threshold. The capitalization threshold, or minimum value of an asset at the time of acquisition, is generally established as follows:

- Infrastructure - \$50,000
- Facilities and Land - \$50,000
- Vehicles - \$20,000
- Machinery & Equipment - \$20,000

Projects meeting the above definition and threshold shall be eligible for consideration and inclusion in the bi-annually updated CIP. Any and all expenditures meeting the criteria for fixed assets as defined by the City's Capital Asset Policy shall continue to be budgeted and accounted for as capital expenditures, however, will not be eligible for inclusion in the CIP unless they meet the above definitions of a capital project and threshold. Staff questions regarding the definition of a capital project should contact the Finance Department.

Facilities. Permanent structures erected above ground, together with fixtures attached to and forming a permanent part of the building, for the purpose of sheltering persons or personal property. The cost of buildings includes all labor, materials, and professional services required to construct the building, and any other costs to put the building into its intended use.

Facility improvements. Major repairs, renovations, or additions made to a building that increase the future service potential of the building and benefit future periods. The buildings and the improvements become one and are inseparable. Examples of building improvements include major repairs, renovations, or additions such as addition of a new wing or a new air conditioning system.

Infrastructure. Long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature. These include roads, sidewalks, bike paths, bridges, buildings, drainage systems, water systems, sewer systems, etc.

Land. An inexhaustible asset that has an unlimited life and therefore is not depreciated.

Land improvements. Betterments, improvements, and site preparations that ready land for its intended use. Like the land itself, these improvements are inexhaustible and therefore not depreciated. Some examples of land improvements would be excavation, filling, grading, demolition of existing buildings, and removal or relocation of other property (telephone or power lines).

Life cycle cost. The total cost of an asset over its life cycle including initial capital costs, maintenance costs, operating costs, and the asset's residual value at the end of its life.

Useful life. The period over which a capital or infrastructure asset has utility to the City in performing the function for which it was intended.

3. Capital Improvement Planning and Implementation

The CIP is a proposed schedule for the expenditure of funds to maintain, acquire, or construct necessary capital projects over the next five-year period. This plan provides the public, residents, and stakeholders transparent information on how the City plans to address significant capital needs. The Board of Commissioners adopts the City's five-year CIP on a bi-annual basis. The plan is reviewed annually and revised based on current community needs, asset conditions, available resources, and funding opportunities.

The CIP process generally precedes the budget process and is used to develop the capital project portion of the annual budget. Approval of the CIP by the Board of Commissioners does not equate to a final approval of all projects contained within the plan. With approval of the CIP, the Board of Commissioners acknowledge that the projects contained in the plan represent a reasonable interpretation of the anticipated needs for the City and that projects contained in the first year of the CIP are suitable for inclusion for the current fiscal year's budget. The Board of Commissioners will adopt the CIP after at least one public hearing is held during a public meeting of the Board of Commissioners. Once adopted, implementation of the projects listed in the Capital Improvement Plan shall follow City Purchasing Policies.

The CIP may be amended by the Board of Commissioners as recommended by the City Manager and after a public hearing is held during a public meeting of the Board of Commissioners. Amendments may include any change to the CIP such as the addition of a new project, change in the priority of a project, change in the proposed commencement year, or adjustment of the estimated project costs.

4. Developing the Capital Improvement Plan

Identify Needs. The first step in capital planning is to identify needs by recognizing and categorizing the City's capital assets and developing a capital asset life cycle for major capital assets. The capital asset life cycle includes costs to operate, maintain, administer, and renew or replace the capital asset. This will assist in identifying the need and schedule for capital asset replacement or major renewal. In addition, the City will use information such as development projections, strategic plans, comprehensive plans, facility master plans, and regional plans to assist in identifying present and future service needs that require capital infrastructure or equipment.

Determine financial impacts. When developing the multi-year capital plan, the full extent of the capital project will be considered, to include the following:

- The scope and timing of a planned project.
- Any potential revenues gained from the completed project.
- Adjusted cost projections based on anticipated inflation for projects spanning more than one year.
- A clear estimate of all major components required to implement a project, including land acquisition needs, design, construction, contingency, and post-construction costs.
- The quantification of ongoing life cycle costs associated with each project and identification of the sources of funding for those costs.

Prioritize capital requests. Capital projects will receive a higher priority based on their alignment with key factors that provide a benefit to the community. The criteria for priority consideration are listed below. Along with the criteria are either clarifying questions, marked with a C, or varying degree questions, marked with a V. Clarifying questions further define the criteria and if a project answers any of these questions with a "yes", it will meet the stated criteria. Varying degree questions will be further prioritized based on how closely the project aligns to that criterion.

- Meets a policy goal or fulfills a strategic objective of the Board of Commissioners.
 - Does the project directly align with a strategic objective of the Board of Commissioners? – C
 - Is the project identified in a recent land use or other study? – C
 - Is the project a specific request of the Board of Commissioners? – V
 - Is the project a specific request of a neighborhood group or other local organization? – V
 - Does the project assist in reducing the annual operating budget? – V
- Is required under a state or federal mandate, law, or regulation.
 - Will the City incur a fine or penalty if this project is not complete? – V
 - What is the deadline for the City to be in compliance? – V
- Mitigates or eliminates a known health or safety hazard.
 - Is the health or safety hazard identified in a plan or study? – C

- Does the project completely eliminate or reduce the hazard? – V
- Maintains and improves the delivery of public services to a significant portion of the population.
 - Does the project significantly impact the entire city, over half the population, or a single neighborhood? – V
- Spurs economic development.
 - Does the project add to the tax base? – C
 - Does the project create employment opportunities? – C
 - Does the project stabilize or revitalize a neighborhood? – C
- Improves the quality or useful life of existing infrastructure.
 - Is the existing infrastructure significantly past its useful life? – C
 - Is the existing infrastructure beyond repair or does the cost of the repair outweigh the cost of replacement? – C
- Includes other funding sources such as state or federal grant funds.
 - Is the project funded by a federal or state grant? – C
 - Does the grant require a City match and at what percentage? – V
 - Are there other government or private entities willing to share in the project cost? – V

5. Allocating Resources to the Capital Improvement Plan

The City recognizes that an effective capital funding strategy requires consideration of a broad mix of funding mechanisms, including but not limited to pay-as-you-go, grants, and debt. The City will maintain a balanced mix of financing sources without excessive reliance on any one source.

Pay-as-You-Go Financing. Refers to the use of current financial resources to fund capital projects, including current revenues, fund balances, grants, and donations.

Pay-as-You-Use Financing. Refers to the issuance of various debt instruments to fund capital projects.

In considering which funding method to utilize for particular projects, the City shall strive to match benefit streams to cost streams as closely as possible over the anticipated useful life of the project and across constituency groups to achieve inter-generational and intra-jurisdictional equity respectively in project financing arrangements.

Regarding intergovernmental grants and private donations, the City will seek to leverage such resources whenever available, provided, those capital projects identified are consistent with capital improvement plans and City priorities, and whose operating impact have been documented in operating budget forecasts.

6. CIP Submission and Review

Departments. In order to evaluate the merits of capital project requests and to allow each project due process in evaluations, capital projects proposed shall be accompanied, at a minimum, by the following information:

- Project title, physical description, and definition of scope
- Demonstration/justification of need
- List of alternative options considered
- Risk assessment
- Project schedule
- Capital cost estimate
- Statement of impact on the operating budget
- Relationship to other planned projects
- Department's priority ranking of the project
- Recommended/anticipated funding sources

Each project shall be described such that development phases are delineated as separate stages of the project, such as land acquisition, design, and construction, and each phase may span beyond a single year.

Finance Department. The Finance Department will establish forms, instructions, deadlines, and procedures for project submittal and review.

City Management. In consultation with department heads and the Finance department, the City Manager's Office will prioritize projects and submit the Capital Improvement Plan with funding recommendations for consideration to the Board of Commissioners.

7. Progress Reporting

City staff will provide a bi-annual update to the Board of Commissioners on the implementation progress of the Capital Improvement Plan.

Budgeting and Financial Plan Policy

City of Shawnee

Budgeting and Financial Planning Policies

- 1. Municipal Budget Act.** With the adoption of Resolution 4855, the City of Shawnee began using and complying with the Municipal Budget Act (Title 11, Oklahoma Statutes, Sections 17-201 through 17-218) for its budget process on April 21, 1980. The City will continue to follow the provisions and requirements of the Municipal Budget Act in its annual budgeting process.
- 2. Balanced Budget.** Under Title 11, OS, Section 17-206, the budget of expenditures for a fund may not exceed the estimated revenues, including budgeted fund balance, for the fund.
- 3. Scope of Budget.** The annual budget shall estimate revenues and make appropriations for spending on all funds estimated to be available to the City during the fiscal year.
- 4. Borrowing for Operations.** The City will not borrow from any external source to fund ongoing operations.
- 5. Fund Balance.** Fund Balance should not be budgeted as revenue to support ongoing operations in the annual budget. Fund Balance may be budgeted to fund one-time expenditures such as capital projects. Fund balance may be drawn upon for cash flow needs and may be used as revenue if other revenue sources in total fall short of the estimate used in the adopted budget.
- 6. Reserves.** To provide cash flow, to meet unexpected needs, and to minimize the disruption caused by decreases in revenues over the course of a fiscal year, City operating funds should maintain two types of reserves: contingency and operating reserve.
 - a. Contingency Reserve.** Each City fund should include an appropriation adequate to fund a Contingency Reserve of a targeted amount of two (2.0) percent of the fund's budgeted expenditures. As needs arise, appropriations may be transferred from the Contingency Reserve account within legal and procedural limitations on transfers. The Municipal Budget Act specifies that no more than ten (10.0) percent of the total budget may be budgeted for miscellaneous purposes. This account is considered a miscellaneous purpose under the Municipal Budget Act because, when initially budgeted, it is unknown for what the Contingency Reserve will be used.
 - b. Operating Reserve.** Operating Reserve is the fund balance carried forward into the next fiscal year that is not budgeted. Each city fund will maintain an Operating Reserve, although the requirements for Operating Reserve differ depending on the type of fund.

General Fund: The General Fund shall maintain operating reserves at the beginning of each fiscal year in the amount of no less than fourteen (14.0) percent and no more than twenty (20.0) percent of the total General Fund budget for that fiscal year. This equates to maintaining approximately two months of expenditures in operating reserves. The Govern-

ment Finance Officers Association (GFOA) recommends a minimum of two months' worth of expenditures be maintained in Operating Reserve. General Fund operating reserves should be counter cyclical; reserve requirements are higher when the financial condition of the City is better so that operating reserves may be drawn down should the financial condition worsen. If the operating reserve falls outside of the above stated range, the City Manager will recommend appropriate action to address the situation. Should Operating Reserve fall below the minimum level, it will be the goal of the City to restore the Operating Reserve back to the minimum level within two years. Should the Operating Reserve exceed the recommended maximum level, the City Manager may recommend it be used to fund one-time expenditures, such as capital projects.

- i. **Other Funds:** Any fund that supports personnel or other ongoing operating expenditures shall maintain operating reserves at a target level of five (5.0) to twenty (20.0) percent of the total budgeted expenditures of the fund for the ensuing fiscal year. For the purposes of this section, "budgeted expenditures" means total budgeted expenditures and budgeted transfers to other funds for the ensuing fiscal year.
 - c. **Reporting requirements:** The City Manager shall notify the Mayor and Commissioners of reserve and contingency levels for all funds in the proposed budget. The City Treasurer shall include levels and any drawdowns for the General Fund, Shawnee Municipal Authority Fund, and the Shawnee Airport Authority Fund in the monthly financial report to the Commission.
- 7. Performance-based Budget.** The City Manager shall develop and present a budget that includes meaningful measures of the performance of City government in meeting its various service demands. In allocating funds, the City Manager shall take into account the validity of the measures and the ability of departments to meet the expected level of performance in the proposed budget.
- 8. Annual Budget Book.** In addition to the annual budget adopted by the City Commission, the City shall make available an Annual Budget Book on the City's website. This book shall include such additional information as may be useful to residents, including information on programs, performance and staffing levels.
- 9. Appropriations for Fiscal Year.**
- a. **Level of control.** The annual budget shall be filed with the State Auditor and Inspector as required by Title 11, OS, Section 17-209, to the level of specificity required by Title 11, OS, Section 17-213. The annual budget shall make appropriations specific to the fund, department, and general character of expenditure. Funds may be encumbered in accordance with Title 62, OS, Section 310.2 and the City Charter and Code, provided that the unexpended and unencumbered balance of the appropriation as a whole is not exceeded.
 - b. **Transfers.** The Oklahoma Municipal Budget Act (Title 11, OS, Section 17- 201 et. seq) provides for certain transfers of unexpended and unencumbered appropriations by the chief executive officer or designee as authorized by the governing body. In order to streamline the process and decrease delays in processing, the following procedure is put in place:

- i. The City Manager may authorize transfers of any unexpended and unencumbered appropriation, or any portion thereof, from one account class (categories of budget as described in the Municipal Budget Act) to another within the same department, or from one department to another within the same fund, except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimum required.
 - ii. The City Manager may designate the Assistant City Manager to authorize transfers.
 - iii. The Finance Director may authorize transfers between account classes within any department within the same fund.
 - iv. The City Treasurer will include all transfer-based adjustments to the budget which were made in the prior month, in the monthly financial reports to the Commission.
- c. **Lapsed appropriations.** The fiscal year ends on June 30th. State law, under Title 62, OS, Section 310.4, provides a 90-day period from June 30th to September 30th where claims for payment for goods or services ordered in the previous fiscal year can be made against appropriations from the prior fiscal year. After that time, no further claims can be made against prior year appropriations.

10. Budget Amendments. The annual budget shall be amended in accordance with Title 11, OS, Section 17-216.

- a. The governing body may amend the budget to make supplemental appropriations to any fund up to the amount of additional revenues which are available for current expenditures for the fund, due to:
 - i. Revenues received or to be received from sources not anticipated in the budget for that year;
 - ii. Revenues received or to be received from anticipated sources but in excess of the budget estimates therefor; or
 - iii. Unexpended and unencumbered fund balances on hand at the end of the preceding fiscal year which had not been anticipated or appropriated in the budget.
 - iv. Any appropriation authorizing the creation of an indebtedness shall be governed by the applicable provisions of Article 10 of the Oklahoma Constitution.
- b. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily

insufficient money in a particular fund to meet the requirements of appropriation for the fund, then the governing body shall take action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations, it may amend the budget to appropriate fund balance operating reserves, or it may amend the budget to transfer money from one fund to another fund, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund, except as may be permitted by the terms of the bond issue or applicable law.

c. As provided in this section, a budget amendment authorizing supplemental appropriations or a decrease in the total appropriation of funds shall be adopted at a meeting of the governing body and filed with the municipal clerk and the State Auditor and Inspector.

Any amendment to the budget of any fund to recognize and appropriate fund balance shall state the reason for the amendment and the estimated impact upon reserve levels.

11. Long-Term Planning. The City Manager shall, at least every other year, prepare and transmit to the Mayor and Commissioners a forecast of City revenues and expenditures for the ensuing five years, and the major financial policy issues likely to be addressed in that five-year period.

12. Decentralization. The City Manager shall make every effort to involve departments in the preparation of the proposed budget and to give managers maximum legal flexibility in encumbering and expending funds once the budget is adopted. See e.g., Title 62, OS, Section 310.2.

13. Capital Expenditure. A capital expenditure is the cost of new construction, renovation, acquisition or capital maintenance of City infrastructure, facilities, or other capital investments, to ensure the continuation of service, enhance operations, and promote economic development. The City will make efforts to fund capital expenditures through an increase in General Fund spending and commitment of “non-recurring” revenue sources. As a target, the City will work to budget two (2.0) to five (5.0) percent of the General Fund for capital expenditures each year.

14. Capital Planning. At least every other year, the City Manager shall submit a five-year capital improvement plan (CIP) to the Mayor and Commissioners. The CIP shall seek to assure the adequate condition and sustainability of the City’s infrastructure, facilities, and capital investments. The CIP should also address the City Commission’s priorities as well as federal and state mandates. In addition, estimated capital needs for a further five-year period shall be included to facilitate long-term capital planning.

15. Interest and Investment Income. Interest and investment income earned by each fund shall be deposited in the same fund. All interest and investment income shall have the same purpose as that of the fund.

16. Revenues. The City must be sensitive to the balance between the need for services and the City's ability to continually support those services.

a. **Mix of Revenues.** The City should strive to maintain a diversified mix of revenues in order to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability. The City will strive to keep a total revenue mix that encourages growth and keeps Shawnee economically competitive and a city of choice for people to live in and do business.

b. **Charges for Services.** As much as is reasonably possible, City services that provide direct benefit should be supported by fees and charges in order to provide maximum flexibility in use of general City taxes so as to meet the cost of services of broader public benefit. Fees should recover full costs, including all direct costs, capital costs, department overhead, and Citywide overhead. Departments that impose fees or service charges should prepare and periodically update cost-of-service studies for such services.

17. Personnel Costs. The primary operational expense of a municipality is personnel. The Annual Budget shall include a summary of the number of employees both by fund and by department.

The City Manager shall implement reasonable financial control measures to limit the risk of personnel costs exceeding the allocations provided in the adopted budget.

Glossary

Glossary

Definitions in quotes are taken directly from the Municipal Budget Act.

1. **Account** - An entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department.
2. **Account class** - A category of expenditures used in the budget and based on the Municipal Budget Act. Specifically, Personal Services, Other Services and Charges, Materials and Supplies, Capital Outlay, Debt Service and Transfers.
3. **Appropriated fund balance** - Any fund balance appropriated for a fund for the budget year.
4. **Appropriation** - An authorization to expend or encumber revenues and fund balance of a fund.
5. **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 them.
6. **Budget summary** - A tabular listing of revenues by source and expenditures by fund and by department within each fund for the budget year.
7. **Budget year** - The fiscal year for which a budget is prepared or being prepared.
8. **Capital project** - A project to acquire, develop, improve, or maintain City infrastructure, facilities, and/or capital assets (long-term investments held for a period of more than one year).
9. **Chief executive officer** - The mayor of an aldermanic city or a strong-mayor-council city, the mayor of a town, or the city manager or chief administrative officer as it may be defined by applicable law, charter, or ordinance.
10. **Current year** - The year in which the budget is prepared and adopted, or the fiscal year immediately preceding the budget year.
11. **Contingency** - A specific account that is budgeted that is for unanticipated expenditures.

12. **Deficit** - The excess of a fund's current liabilities and encumbrances over its current financial assets as reflected by its books of account.
13. **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.
14. **Estimated revenue** - The amount of revenues estimated to be received during the budget year in each fund for which a budget is prepared.
15. **Fiscal year** - The annual period for reporting fiscal operations which begins and ends on dates as the Legislature provides or as provided by law.
16. **Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.
17. **Fund balance** - The excess of a fund's current financial assets over its current liabilities and encumbrances, as reflected by its books of account.
18. **Governing body** - The city council of a city, the board of trustees of a town, or the legislative body of a municipality as it may be defined by applicable law or charter provision.
19. **Immediate prior fiscal year** - The year preceding the current year.
20. **Operating reserve** - That portion of the fund balance which has not been appropriated in a budget year.
21. **Municipality** - Any incorporated city or town.