

ANNUAL OPERATING BUDGET
FOR THE FISCAL YEAR
JULY 1, 2019 – JUNE 30, 2020

CITY OF SAPULPA

FY 2018-2019 Adopted Budget

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CITY MANAGER'S BUDGET MESSAGE

BUDGET MESSAGE

The proposed budget contains \$62,963,244 in estimated revenues, \$67,571,471 in estimated expenditures which includes \$20,300,495 in transfers between funds and \$11,861,676 in beginning fund balances to balance the budget. This budget estimates the ending fund balance in all funds June 30, 2020 will total \$7,253,449.

Transfers from the Municipal Authority Utility Funds to the General Fund are required each budget year to cover the rising cost of operation, personnel, and maintenance. This fiscal year's budgeted transfer from utilities, is \$3,200,000.

Personnel numbers show an increase of 2 full-time employees. One part-time position moved to a full-time position in Finance; and one new addition was added to Animal Control for a total 213 full time positions. The personnel cost for all employees are budgeted at a total percentage increase of 7.5%. This budget provides all non-uniform personnel with a cost of living increase of 2%. Fire and Police negotiations are ongoing at the time this budget will be presented. Both unions are requesting a step plan that encourages tenure in rank rather than promoting simply for higher wages. Step increments are already in our current contract for entry level and lower ranked positions leaving us to negotiate for everyone remaining.

Regarding retirement benefits, the City of Sapulpa matches up to 8% benefit retirement plan for non-uniform employees and the city's share for Fire state pension is 14% and Police state pension is 13%. This budget is the first one in several years that has not included an increase in our medical insurance premiums

Overall, the City of Sapulpa has experienced steady growth with revenues increasing by almost 10% for fiscal year ending June 30, 2019, and a conservative 4.71% increase in revenue projection for June 2020. To keep this momentum going, we must continue to find opportunities to fulfil the needs of our citizens in a more cost-effective manner and seek opportunities to increase our revenue base. This budget also acknowledges the OWRB loan proceeds for improvements to the Wastewater Plant and line extensions; as well as matching funds for the SeneGence EDA Grant. Anticipated TIF funds will be acknowledged and appropriated when funds are made available.

This budget document is a product of hard work and dedication by our Finance Director Pam Vann of whom I am most grateful. I also wish to thank the Commission for their leadership and look forward to working within this budget in 2019-2020 toward another successful year.

Joan Riley



City Manager

NOTICE OF PUBLIC HEARING

NOTICE OF PUBLIC HEARING

The City Councilors for the City of Sapulpa, Oklahoma and the Trustees of the Sapulpa Municipal Authority will hold a public hearing at 7:00 P. M. on Monday June 17, 2019, in the Council Room, Sapulpa City Hall, 425 East Dewey. The purpose of the hearing is to receive written or oral comments on the City's and Trust Authority's Fiscal Year 2019/2020 Annual Operating Budget. The proposed FY 2019/2020 Annual Operating Budget is available for public inspection at the Sapulpa City Hall during regular business hours. Once adopted, the adopted FY 2019/2020 Annual Operating Budget will also be available for public inspection.

The following is a summary of the proposed budget.

CONSOLIDATED BUDGET SUMMARY

CITY OF SAPULPA
BUDGET SUMMARY - ALL FUNDS
FY 2019 - 2020 BUDGET

	General Fund	Sapulpa Municipal Authority Fund	Sapulpa Development Authority Fund	Dedicated Sales Tax Funds	Other Special Revenue Funds	G O Bond Construction Funds	Revenue Bond Construction Funds	TOTAL ALL FUNDS
Estimated Beginning Fund Balance (July 1, 2018)	\$ 1,582,709	\$ 1,289,904	\$ -	\$ 4,501,393	\$ 3,566,626	\$ 785,223	\$ 135,821	\$ 11,861,676
Revenues								
Taxes	14,694,240	-	-	250,000	2,864,098	-	-	17,808,338
Licenses	167,800	-	-	-	20,600	-	-	188,400
Inter-Governmental	150,000	-	-	-	3,200	-	-	153,200
Fines & Forfeitures	511,000	-	-	1,500	25,000	-	-	537,500
Charges for Services	609,500	10,700,500	-	89,320	4,519,100	-	-	15,918,420
Interest Earned	6,175	23,000	-	36,450	22,350	20,000	1,000	108,975
Miscellaneous	141,366	338,000	-	5,000	7,463,550	-	-	7,947,916
Transfers In From Other Funds	5,764,675	5,255,348	-	8,200,084	1,080,388	-	-	20,300,495
Total Revenue	22,044,756	16,316,848	-	8,582,354	15,998,286	20,000	1,000	62,963,244
Total Available for Appropriations	\$ 23,627,465	\$ 17,606,752	\$ -	\$ 13,083,747	\$ 19,564,912	\$ 805,223	\$ 136,821	\$ 74,824,920
Appropriations								
Personnel Services	11,087,512	3,085,952	-	1,866,511	2,071,901	-	-	18,111,876
Materials & Supplies	372,947	428,140	-	148,962	254,275	-	-	1,204,324
Other Services & Charges	1,737,590	1,840,780	-	1,195,585	4,677,393	-	-	9,451,348
Capital Outlay	111,100	206,689	-	2,953,984	7,485,380	509,251	-	11,266,404
Debt Service	29,724	4,213,848	-	867,216	2,126,236	-	-	7,237,024
Transfers Out to Other Funds	9,867,932	7,439,848	-	2,675,625	317,090	-	-	20,300,495
Total Appropriations	23,206,805	17,215,257	-	9,707,883	16,932,275	509,251	-	67,571,471
Ending Fund Balance (June 30, 2019)	\$ 420,660	\$ 391,495	\$ -	\$ 3,375,864	\$ 2,632,637	\$ 295,972	\$ 136,821	\$ 7,253,449

ADOPTIONS RESOLUTIONS

RESOLUTION NO. 4571

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAPULPA, OKLAHOMA, ADOPTING AND APPENDING A BUDGET FOR THE CITY OF SAPULPA, OKLAHOMA, RATIFYING AND THEREBY ADOPTING THE SAPULPA MUNICIPAL AUTHORITY BUDGET, THE SAPULPA DEVELOPMENT AUTHORITY BUDGET, AND ADOPTING ALL OTHER FUNDS AS REQUIRED BY STATUTE OR ORDINANCE FOR THE YEAR BEGINNING JULY 1, 2019, AND ENDING JUNE 30, 2020.

WHEREAS, a budget for the fiscal year beginning July 1, 2019, and ending June 30, 2020, has been prepared by the City Manager; and

WHEREAS, said budget has been presented by the City Manager in compliance with the Sapulpa City Charter and Oklahoma Municipal Budget Act (the Act); and

WHEREAS, a public notice of a public hearing upon this budget has been duly and legally published as provided for in the City Charter and pursuant to the Oklahoma Municipal Budget Act; and

WHEREAS, this proposed budget has been filed with the City Clerk and the budget, upon adoption, will be filed with the State Auditor and Inspector and the Sinking Fund Estimate of Needs will be filed with the County Excise Board; and

WHEREAS, the provisions of the Municipal Budget Act (Section 17-201 through 17-216 of Title 11) of the Oklahoma Statutes have previously been adopted by resolution; and

WHEREAS, Section 17-209 A of the Act requires the Annual Budget to be adopted by the governing body no later than seven (7) days prior to the beginning of the fiscal year; and

WHEREAS, the accompanying Annual Budget documents set forth the estimated revenues and appropriations for each fund of the City of Sapulpa, the Sapulpa Municipal Authority, and the Sapulpa Development Authority including all related funds and the revenues and expenditures of each fund and any departments contained therein are classified by object code source of revenues and expenditures as required by Section 17-213 of the Act; and

WHEREAS, the budget complies with Section 17-206 of the Act by including the following:

- Budget Message

Resolution # 4571

- Actual revenues and expenditures for the immediate prior fiscal year
- Revenues and expenditures for the current fiscal year as shown by the budget for the current year as adopted or amended
- Estimate of revenues and expenditures for the budget year; and

WHEREAS, in accordance with Section 17-215 B of the Act, the City of Sapulpa Councilors has determined that expenditures and encumbrances may not be authorized that exceed the legal level of control by account category and that the transfer authority vested with the City Manager is limited as prescribed in (A) below.

- A. The City Manager or the Chief Financial Officer may transfer any unexpended and unencumbered appropriation or any portion thereof from one line item to another, one object category to another within a department, or one department to another within a fund without further approval by the Mayor and the City Council or the Chairman and Board of Trustees except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required. Said budget transfer amendments are allowed provided the sufficient justification is submitted, and the City Manager has approved.
- B. Amendments involving interfund transfers, supplemental amendments to account for unanticipated revenues and corresponding increases in appropriations, and amendments to decrease appropriations and corresponding revenues shall be adopted by Resolution at a meeting of the Mayor and City Council and filed with the State Auditor and Inspector.

WHEREAS, the Mayor and City Council authorize the Chief Financial officer to invest the City's funds as provided in Oklahoma Statutes, Title 62, Section 348.1; and

WHEREAS, after full and final consideration, the public hearing as required by Section 17-208 of the Act has been held on said budget and it is in the opinion of the Mayor and City Council that this budget, as filed, is balanced and does meet the requirements of the City of Sapulpa for the proper and sustained operations of the City, Authority and related funds, and should be approved as presented.

Resolution # 4571

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SAPULPA, OKLAHOMA, THAT:

Section 1. The Budget Summary, Fund Summaries and departmental expenditures as shown by the object code classifications totals be adopted as the FY 19/20 Operating Budget of the City of Sapulpa and, further that the City, as beneficiary of the Sapulpa Municipal Authority and the Sapulpa Development Authority, ratifies and thereby adopts the Trust Budgets for all Enterprise Funds.

Section 2. That the City Treasurer is authorized to invest any funds not needed for current use, whether operating funds or bond funds, in accordance with Oklahoma Statutes, Title 62, Section 348.1

Section 3. All appropriations shall lapse at the end of the fiscal year.

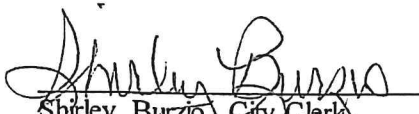
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF SAPULPA, OKLAHOMA, BY A VOTE OF 9 TO 0 ON THIS 17th DAY OF June, 2019.

APPROVED:



Reg Green, Mayor

ATTEST:



Shirley Burzio, City Clerk

APPROVED AS TO FORM:

David Widdoes, City Attorney



RESOLUTION NO. 4574

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SAPULPA MUNICIPAL AUTHORITY, SAPULPA, OKLAHOMA,
ADOPTING AND APPENDING A BUDGET FOR THE SAPULPA
MUNICIPAL AUTHORITY, SAPULPA, OKLAHOMA, FOR THE
YEAR BEGINNING JULY 1, 2019, AND ENDING JUNE 30, 2020.**

WHEREAS, a budget for the fiscal year beginning July 1, 2019, and ending June 30, 2020, has been prepared by the Trust Manager; and

WHEREAS, said budget has been presented by the Trust Manager to the City, as beneficiary, for their approval in compliance with Title 60 of the Oklahoma Statutes and is hereby submitted to the Trustees for their approval as required by Article VIII of the Trust Indenture; and

WHEREAS, this proposed budget has been filed with the Trust Secretary and will be filed with the State Auditor and Inspector and County Excise Board after a public hearing has been held and the budget duly adopted by the Trustees; and

WHEREAS, the legal level of control established by the Council by Resolution regarding budget adoption, transfers, budget amendments and financial policies shall also apply to the Trust Authority operations; and

WHEREAS, the provisions of the Oklahoma Municipal Budget Act, as adopted by the City Council also apply to the Trust with the exception that all powers conferred to Title 60 Public Trusts under the applicable state statutes and all provisions contained in the Sapulpa Municipal Authority indenture are hereby recognized and not abridged thereby; and

WHEREAS, after full and final consideration, the public hearing has been held on said budget and it is in the opinion of the Chairman and Board of Trustees that this budget, as filed, is balanced and does meet the requirements of the Sapulpa Municipal Authority for the proper and sustained operation of the services of the Authority; and should be approved as presented.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE SAPULPA MUNICIPAL AUTHORITY, SAPULPA, OKLAHOMA, THAT:

Section 1. The Budget Summary, Fund Summaries and departmental expenditures as shown by object code classification totals for all Trust Authority Enterprise Fund operations be adopted as the FY 19/20 Operating Budget of the Sapulpa Municipal Authority.

Resolution # 4574

Section 2. That the City Treasurer is authorized to invest any funds not needed for current use, whether operating funds or bond funds, in accordance with Oklahoma Statutes, Title 62, Section 348.1

Section 3. All appropriations shall lapse at the end of the fiscal year.

DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE SAPULPA MUNICIPAL AUTHORITY, SAPULPA, OKLAHOMA, BY A VOTE 9 TO 0 ON THIS 17th OF June, 2019.

APPROVED:


Reg. Green, Chairman

ATTEST:


Shirley Burzio, Secretary

APPROVED AS TO FORM:

David Widdoes, Trust Attorney



RESOLUTION NO. 4575

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SAPULPA DEVELOPMENT AUTHORITY, SAPULPA, OKLAHOMA,
ADOPTING AND APPENDING A BUDGET FOR THE SAPULPA
DEVELOPMENT AUTHORITY, SAPULPA, OKLAHOMA, FOR THE
YEAR BEGINNING JULY 1, 2019, AND ENDING JUNE 30, 2020.**

WHEREAS, a budget for the fiscal year beginning July 1, 2019, and ending June 30, 2020, has been prepared by the Trust Manager; and

WHEREAS, said budget has been presented by the Trust Manager to the City, as beneficiary, for their approval in compliance with Title 60 of the Oklahoma Statutes and is hereby submitted to the Trustees for their approval as required by Article VIII of the Trust Indenture; and

WHEREAS, this proposed budget has been filed with the Trust Secretary and will be filed with the State Auditor and Inspector and County Excise Board after a public hearing has been held and the budget duly adopted by the Trustees; and

WHEREAS, the legal level of control established by the Council by Resolution regarding budget adoption, transfers, budget amendments and financial policies shall also apply to the Trust Authority operations; and

WHEREAS, the provisions of the Oklahoma Municipal Budget Act, as adopted by the City Council also apply to the Trust with the exception that all powers conferred to Title 60 Public Trusts under the applicable state statutes and all provisions contained in the Sapulpa Development Authority indenture are hereby recognized and not abridged thereby; and

WHEREAS, after full and final consideration, the public hearing has been held on said budget and it is in the opinion of the Chairman and Board of Trustees that this budget, as filed, is balanced and does meet the requirements of the Sapulpa Development Authority for the proper and sustained operation of the services of the Authority; and should be approved as presented.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
TRUSTEES OF THE SAPULPA DEVELOPMENT AUTHORITY, SAPULPA,
OKLAHOMA, THAT:**

Section 1. The Budget Summary, Fund Summaries and departmental expenditures as shown by object code classification totals for all Trust Authority operations be adopted as the FY 19/20 Operating Budget of the Sapulpa Development Authority.

Resolution # 4575

Section 2. That the City Treasurer is authorized to invest any funds not needed for current use, whether operating funds or bond funds, in accordance with Oklahoma Statutes, Title 62, Section 348.1

Section 3. All appropriations shall lapse at the end of the fiscal year.

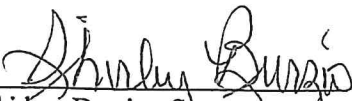
DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF
THE SAPULPA DEVELOPMENT AUTHORITY, SAPULPA, OKLAHOMA, BY
A VOTE 9 TO 0 ON THIS 17th
OF June, 2019.

APPROVED:



Reg Green, Chairman

ATTEST:



Shirley Burzio, Secretary

APPROVED AS TO FORM:

David Widdoes, Trust Attorney

READER'S GUIDE

FORMAT GUIDELINES

LEGAL LEVEL OF CONTROL

The Municipal Budget Act requires that the budget adoption include a Budget Summary of all funds by revenue and expenditure object code totals, individual fund summaries by revenue and expenditure totals, departmental revenues and expenditures by object code totals and that all funds be identified by purpose. Other requirements, not enumerated in this narrative, are also complied with as presented herein.

The Council and Trust Authority establish the legal level of control, which governs staff in their ability to make transfers. Budget amendments are also required by statute for the supplemental and decrease of revenues and expenditures.

To comply with the current legal level of control established by the Council and Trust, the budget adoption is by object code totals for all funds rather than at a line item level.

SEGREGATION OF FUNDS

The General Fund and Sapulpa Municipal Authority Fund each contain a Summary of Revenues and Appropriations and the individual appropriations are depicted by department as required by the Municipal Budget Act. All other funds are grouped according to their purpose. The fund groupings and an explanation of each category of funds are explained below.

General Fund

The General Fund is the primary operating fund of the City. All general tax revenues and other receipts not accounted for and reported in other funds are accounted for in this fund. Expenditures of this fund include general operating expenses associated with governments including administration, public safety, and community services.

Sapulpa Municipal Authority

The Sapulpa Municipal Fund accounts for revenues of the public trust provided by charges for service of water, wastewater, and refuse collection. Expenditures of this fund include operating costs of water, wastewater, refuse and related debt.

Sapulpa Development Authority

This Authority was created in September 2009 to promote the development of business and industry within the City limits and to provide additional employment and commerce that will benefit and strengthen the economy of the City.

Dedicated Sales Tax Funds

Sales tax collections are distributed pursuant to Ordinance No's. 1205, 2229, 2475, 2685, and 2739. Ordinance No. 1205 directs that a sales tax of one percent shall be used for General Fund purposes. Ordinance No. 2475 directs that a two percent sales tax (2nd and 3rd penny) be distributed as follows:

General Fund.....	40.0%
Cemetery Maintenance Fund.....	2.5%
Public Library Fund.....	2.5%
Parks and Leisure Services Fund.....	5.0%
Fire Sales Tax Fund.....	2.5%
Police Sales Tax Fund.....	2.5%
Major Thoroughfare Fund.....	5.0%
Capital Improvements Fund.....	10.0%
Water and Sewer Improvement Fund.....	10.0%
Water Resources Fund.....	20.0%

Ordinance No. 2685 directs that a one-half cent Sales Tax be distributed to a dedicated Street Improvement Sales Tax Fund to improve streets, roads and bridges of the City of Sapulpa and to pay debt service connected with such improvements. Ordinance No. 2229 directs that a one-half cent sales tax be distributed to make capital improvements to the sanitary sewer treatment, collection, and disposal system, and to retire the debt service incurred for such purpose. Ordinance No. 2739 directs that one-half cent be charged upon sales or services in the part of the City of Sapulpa, Oklahoma lying within Tulsa County, Oklahoma for the purpose of promoting economic development within this same area.

The Capital Improvements Fund includes items/projects that are \$7,500 or greater in value and have an expected life span of three years or longer. This requirement is not required by ordinance, but was established in order to use this fund for more significant capital items and projects. The same requirement could not be placed on other dedicated sales tax funds because of (1) their lower percentage sales tax allocations; (2) the purpose of these funds as individually described by ordinance; and (3) the limited ability to list capital outlay items in the General Fund and Sapulpa Municipal Authority department budgets. Capital Outlay items, which are items less than \$7,500 but more than \$2,000 in value, have been listed in the appropriate funds or department.

Statutory/Special Funds

Statutory/Special Funds contain all other funds that are either specifically required by statute or have been previously established by ordinance or resolution.

By enacting Resolution No. 2334, it was made possible that the interest accumulated in the General Obligation Bond Sinking Fund may be transferred, by budget resolution if not appropriated during the budget process, to the General Fund, the Sinking Fund, the Building

Fund or the fund from which the investment was made, as is determined by the City Manager to be in the best interest of the City, and in accordance with 62 O. S. § 348.1.

G.O. Bond Construction Funds

This section contains construction funds that have been established to complete capital projects as voted by the people. The City pays G.O. Bond project vendors direct from the construction fund for work completed after being approved by staff and Council.

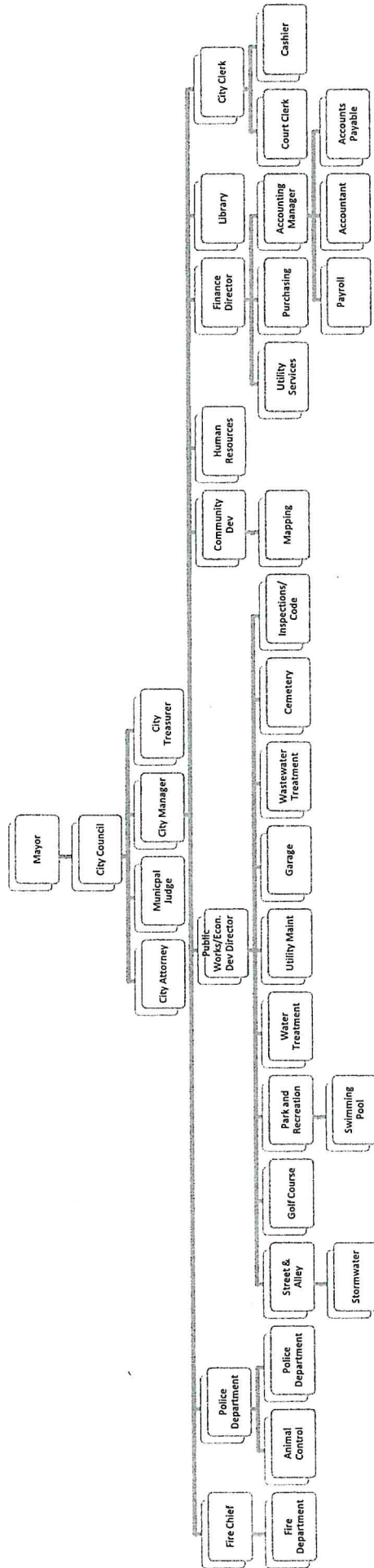
Revenue Bond Constructions Funds

This section contains construction funds that have been established by various Revenue Bond Indentures. Revenue Bond construction proceeds are invested and held in trust at financial institutions for the stated bond issue purposes. Payment of Revenue Bond monies differs from G.O. Bond Construction Funds in the fact that payment for work completed is paid by the trustee after approved by staff and Council.

**City of Sapulpa
Scheduled Positions by Department
FY2019 Budget**

	FY 17/18	FY 18/19	FY 19/20
<u>FULL TIME</u>			
City Council	0	0	0
City Manager	2	2	2
City Clerk	3	3	3
City Attorney	2	2	2
Human Resources	1	1	1
Central Garage	2	2	2
Finance	4	4	5
Fire Department	50	51	51
Police Department	59	50	50
Animal Control	2	2	3
Urban Development	2	2	2
Purchasing	1	1	1
Building Inspections	2	2	2
Code Enforcement	1	1	1
	131	123	125
Administration	2	2	2
Utility Collections	6	6	5
Water	8	8	8
Wastewater	12	12	12
Stormwater	3	3	3
Cemetery	6	6	6
Library	5	5	5
Park & Recreation	7	7	8
Utility Maintenance	11	11	11
Street & Alley	12	12	12
Golf	7	7	7
Hotel/Motel	1	1	1
E-911	0	8	8
	80	88	88
Total Full-Time	211	211	213
<u>PART TIME</u>			
City Clerk	2	2	2
Finance	1	1	0
Police	0	0	0
Animal Control	2	2	2
Golf Course	8	8	8
Library	3	3	3
Park and Recreation	2	2	2
E-911	1	1	2
	19	19	19
<u>TEMPORARY/SEASONAL</u>			
Park and Recreation	3	3	3
Cemetery	3	3	3
Golf Course	5	5	5
Pool	21	21	21
	32	32	32
Total	262	262	264

City of Sapulpa Organizational Chart FY 19-20



GENERAL FUND

CITY OF SAPULPA

5/31/2019

FUND : 10

GENERAL FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

F U N D S U M M A R Y

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ 14,546,240	\$ 14,016,749	\$ 15,168,027	\$ 14,694,240	-3.12%
	Licenses & Permits	176,563	139,825	189,907	167,800	-11.64%
	Intergovernmental	124,492	123,000	161,193	150,000	-6.94%
	Fines & Forfeitures	530,059	556,000	534,021	511,000	-4.31%
	Charges for Services	596,163	582,500	629,690	609,500	-3.21%
	Interest	12,475	2,525	4,906	6,175	25.87%
	Miscellaneous	188,453	157,380	178,227	141,366	-20.68%
	Transfers In	4,654,258	5,174,340	5,332,154	5,764,675	8.11%
	Total Revenues/Resources:	\$ 20,828,703	\$ 20,752,319	\$ 22,198,125	\$ 22,044,756	-0.69%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 9,474,694	\$ 10,327,638	\$ 10,277,364	\$ 11,087,512	7.88%
200	Materials & Supplies	247,781	333,800	317,421	372,947	17.49%
300	Other Services & Charges	1,451,375	1,557,519	1,381,712	1,737,590	25.76%
400	Capital Outlay	19,702	62,100	37,371	111,100	197.29%
500	Debt Service	29,724	27,924	29,724	29,724	0.00%
900	Non Operating Expense	9,622,776	9,250,813	9,984,658	9,867,932	-1.17%
	Total Expenditures/Appropriations:	\$ 20,846,052	\$ 21,559,794	\$ 22,028,250	\$ 23,206,805	5.35%
CHANGE IN FUND BALANCE		\$ (17,349)	\$ (807,475)	\$ 169,875	\$ (1,162,049)	-784.06%
ESTIMATED BEGINNING FUND BALANCE		\$ 1,430,183	\$ 1,170,458	\$ 1,412,834	\$ 1,582,709	12.02%
ESTIMATED ENDING FUND BALANCE		\$ 1,412,834	\$ 362,983	\$ 1,582,709	\$ 420,660	-73.42%

CITY OF SAPULPA

5/31/2019

FUND : 10

GENERAL FUND
REVENUE/RESOURCES - DETAIL
FISCAL YEAR 19-20

		Actual	Budgeted	Estimated	Approved	Percent
		17-18	18-19	18-19	19-20	of Change
REVENUES/RESOURCES:						
Taxes						
4003	1st Penny	\$ 3,159,347	\$ 3,030,937	\$ 3,227,035	\$ 3,187,310	-1.23%
4003-1	2nd & 3rd Penny	6,318,694	6,061,874	6,454,070	6,374,620	-1.23%
4003-2	Half Penny	1,579,674	1,515,469	1,613,518	1,593,655	-1.23%
4003-3	Half Penny	1,579,674	1,515,469	1,613,518	1,593,655	-1.23%
		<u>\$ 12,637,389</u>	<u>\$ 12,123,749</u>	<u>\$ 12,908,141</u>	<u>\$ 12,749,240</u>	-1.23%
4001	Franchise Tax	\$ 760,254	\$ 775,000	\$ 757,310	\$ 750,000	-0.97%
4008	Gross Receipts Tax (In Lieu of Franchise Tax)	326,330	325,000	284,870	280,000	-1.71%
4009	Use Tax	674,014	650,000	1,102,753	800,000	-27.45%
4010	Cigarette/Tobacco Tax	148,253	143,000	114,953	115,000	0.04%
		<u>\$ 1,908,851</u>	<u>\$ 1,893,000</u>	<u>\$ 2,259,886</u>	<u>\$ 1,945,000</u>	-13.93%
Licenses & Permits:						
4020	Dog Tags	\$ 460	\$ 225	\$ 431	\$ 300	-30.39%
4021	Building Permits (Only)	35,838	30,000	35,646	35,000	-1.81%
4022	Trade Permits (Bldg.)	41,564	40,000	39,317	40,000	1.74%
4023	Occupational Licenses	67,671	55,000	85,543	75,000	-12.32%
4024	Oversized Mover Permits	6,320	5,500	4,020	5,000	24.38%
4025	Hazardous Mat. Permits	35	100	-	-	0.00%
4026	Park & Rec Fee (In Lieu Of Park Donation)	22,475	8,000	22,550	10,000	-55.65%
4027	Burglar Alarm Permits	1,640	-	1,540	1,500	-2.60%
4028	Open Controlled Burn Permit	560	1,000	860	1,000	16.28%
		<u>\$ 176,563</u>	<u>\$ 139,825</u>	<u>\$ 189,907</u>	<u>\$ 167,800</u>	-11.64%
Intergovernmental:						
4005	Alcoholic Beverage Tax	\$ 124,492	\$ 123,000	\$ 161,193	\$ 150,000	-6.94%
		<u>\$ 124,492</u>	<u>\$ 123,000</u>	<u>\$ 161,193</u>	<u>\$ 150,000</u>	-6.94%
Fines & Forfeitures:						
4070	Court Fines	\$ 519,610	\$ 550,000	\$ 510,071	\$ 500,000	-1.97%
4070.02	Drug & Alcohol Fee	550	-	1,505	1,000	-33.55%
4075	Weed Abatements	9,899	6,000	22,445	10,000	-55.45%
		<u>\$ 530,059</u>	<u>\$ 556,000</u>	<u>\$ 534,021</u>	<u>\$ 511,000</u>	-4.31%
Charges for Services:						
4040	Outside Fire runs	\$ 426,626	\$ 425,000	\$ 442,963	\$ 438,000	-1.12%
4045	Fire Run Charges	6,721	5,000	22,781	5,000	-78.05%
4055	Engineering Fees - Plan Review	7,000	7,000	6,365	7,000	9.98%
4055.01	Engineering Fees - Reimbursements	12,189	10,000	11,598	20,000	72.44%
4056	Inspections(Bldg. & Trade)	59,701	55,000	47,300	50,000	5.71%
4057	Planning & Zoning Fees	14,580	11,000	18,581	15,000	-19.27%
4061	Hazardous Material Runs	-	-	-	-	0.00%
4065	Shelter Fees	3,568	2,500	3,840	3,500	-8.85%
4072	Court Collection Fee	61,568	64,000	73,585	68,000	-7.59%
4073	Special Assessments/Search Fee	4,210	3,000	2,677	3,000	12.07%
		<u>\$ 596,163</u>	<u>\$ 582,500</u>	<u>\$ 629,690</u>	<u>\$ 609,500</u>	-3.21%
Interest:						
4081	Interest Revenues	\$ 12,349	\$ 2,500	\$ 4,647	\$ 6,000	29.12%
4081-90	Interest - Flex Plan	126	25	259	175	-32.43%
		<u>\$ 12,475</u>	<u>\$ 2,525</u>	<u>\$ 4,906</u>	<u>\$ 6,175</u>	25.87%
Miscellaneous:						
4079	E-Commerce Processing Fee	\$ 4,216	\$ 4,000	\$ 4,623	\$ 4,500	-2.66%
4080	Miscellaneous Revenues	14,678	13,500	13,047	13,500	3.47%
4082	Donations	11,459	14,000	14,080	14,000	-0.57%
4086	Reimbursements	11,480	10,000	16,719	10,000	-40.19%
4083	Pet Adoption	3,131	3,500	1,648	2,000	21.36%
4084	SPD-Reserves Donations	-	-	-	-	0.00%
4087	Sale of Fixed Assets	11,310	-	-	-	0.00%
4088	Rental	11,010	33,000	33,002	16,500	-50.00%
4089	Reimbursements - Property Damage	42,845	-	13,694	-	-100.00%
4099	Donations-Animal Shelter	1,439	-	548	-	-100.00%
4750	Antenna Tower Rental	76,885	79,380	80,866	80,866	0.00%
		<u>\$ 188,453</u>	<u>\$ 157,380</u>	<u>\$ 178,227</u>	<u>\$ 141,366</u>	-20.68%
Transfers In:						
4920	Sapulpa Municipal Authority	\$ 2,145,000	\$ 2,740,000	\$ 2,740,000	\$ 3,200,000	16.79%
4920S	Sapulpa Municipal Authority - 40% Sales Tax	2,499,738	2,424,750	2,581,628	2,549,848	-1.23%
4957	E-911 Fund	-	-	-	-	0.00%
4958	Juvenile Justice Fund	-	-	-	-	0.00%
4960	Grants & Aid Fund	-	-	-	-	0.00%
4981	G.O. Bond Sinking Fund	4,520	4,590	5,526	9,827	77.83%
4985	Polson Apportionment Fund	5,000	5,000	5,000	5,000	0.00%
		<u>\$ 4,654,258</u>	<u>\$ 5,174,340</u>	<u>\$ 5,332,154</u>	<u>\$ 5,764,675</u>	8.11%
TOTAL REVENUES/RESOURCES		<u>\$ 20,828,703</u>	<u>\$ 20,752,319</u>	<u>\$ 22,198,125</u>	<u>\$ 22,044,756</u>	-0.69%

CITY OF SAPULPA

5/31/2019

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 19-20

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
GENERAL GOVERNMENT					
501-City Council					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	119	200	138	200	44.93%
300-Other Charges & Services	88,225	90,200	69,571	106,267	52.75%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 88,344</u>	<u>\$ 90,400</u>	<u>\$ 69,709</u>	<u>\$ 106,467</u>	52.73%
502-City Manager					
100-Personnel Services	\$ 220,039	\$ 232,400	\$ 228,310	\$ 232,840	1.98%
200-Materials & Supplies	822	6,200	10,550	5,850	-44.55%
300-Other Charges & Services	5,201	7,900	6,355	12,375	94.73%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 226,062</u>	<u>\$ 246,500</u>	<u>\$ 245,215</u>	<u>\$ 251,065</u>	2.39%
503-City Clerk					
100-Personnel Services	\$ 167,256	\$ 201,820	\$ 190,847	\$ 203,300	6.53%
200-Materials & Supplies	1,380	4,550	4,475	5,375	20.11%
300-Other Charges & Services	6,374	9,390	9,141	10,890	19.13%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 175,010</u>	<u>\$ 215,760</u>	<u>\$ 204,463</u>	<u>\$ 219,565</u>	7.39%
504-City Attorney					
100-Personnel Services	\$ 169,088	\$ 189,470	\$ 204,957	\$ 214,560	4.69%
200-Materials & Supplies	5,199	3,100	2,500	3,100	24.00%
300-Other Charges & Services	14,524	40,200	33,134	61,825	86.59%
400-Capital Outlay	7,852	12,500	20,832	25,000	20.01%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 196,663</u>	<u>\$ 245,270</u>	<u>\$ 261,423</u>	<u>\$ 304,485</u>	16.47%
505-City Treasurer					
100-Personnel Services	\$ 28,711	\$ 29,900	\$ 29,566	\$ 30,770	4.07%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	387	465	105	240	128.57%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 29,098</u>	<u>\$ 30,365</u>	<u>\$ 29,671</u>	<u>\$ 31,010</u>	4.51%
506-Human Resources					
100-Personnel Services	\$ 101,311	\$ 107,678	\$ 107,018	\$ 108,115	1.03%
200-Materials & Supplies	594	1,580	900	1,105	22.78%
300-Other Charges & Services	9,231	22,090	11,100	22,090	99.01%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 111,136</u>	<u>\$ 131,348</u>	<u>\$ 119,018</u>	<u>\$ 131,310</u>	10.33%
508-Central Garage					
100-Personnel Services	\$ 111,608	\$ 116,540	\$ 118,655	\$ 117,423	-1.04%
200-Materials & Supplies	3,023	5,500	4,004	5,500	37.36%
300-Other Charges & Services	9,898	13,700	11,648	14,200	21.91%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 124,529</u>	<u>\$ 135,740</u>	<u>\$ 134,307</u>	<u>\$ 137,123</u>	2.10%
509-Finance					
100-Personnel Services	\$ 286,453	\$ 304,650	\$ 307,465	\$ 359,200	16.83%
200-Materials & Supplies	2,290	6,000	2,144	5,500	156.53%
300-Other Charges & Services	117,692	125,400	118,079	127,450	7.94%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 406,435</u>	<u>\$ 436,050</u>	<u>\$ 427,688</u>	<u>\$ 492,150</u>	15.07%

CITY OF SAPULPA

5/31/2019

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 19-20

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
516-Central Purchasing					
100-Personnel Services	\$ 56,615	\$ 57,670	\$ 70,641	\$ 70,833	0.27%
200-Materials & Supplies	40	250	313	1,100	251.44%
300-Other Charges & Services	1,445	2,150	597	2,050	243.38%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 58,100</u>	<u>\$ 60,070</u>	<u>\$ 71,551</u>	<u>\$ 73,983</u>	3.40%
PUBLIC SAFETY					
510-Municipal Court					
100-Personnel Services	\$ 42,870	\$ 44,179	\$ 44,070	\$ 44,773	1.60%
200-Materials & Supplies	1,872	700	669	3,000	348.43%
300-Other Charges & Services	74,681	79,100	68,606	81,050	18.14%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 119,423</u>	<u>\$ 123,979</u>	<u>\$ 113,345</u>	<u>\$ 128,823</u>	13.66%
511-Fire					
100-Personnel Services	\$ 4,299,865	\$ 4,641,734	\$ 4,656,227	\$ 5,016,080	7.73%
200-Materials & Supplies	79,837	115,670	105,026	124,560	18.60%
300-Other Charges & Services	184,141	206,337	179,112	217,408	21.38%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	1,800	-	1,800	1,800	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 4,565,643</u>	<u>\$ 4,963,741</u>	<u>\$ 4,942,165</u>	<u>\$ 5,359,848</u>	8.45%
512-Police					
100-Personnel Services	\$ 3,567,620	\$ 3,926,600	\$ 3,825,040	\$ 4,160,380	8.77%
200-Materials & Supplies	115,248	148,000	142,997	164,657	15.15%
300-Other Charges & Services	234,021	246,500	225,117	275,100	22.20%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 3,916,889</u>	<u>\$ 4,321,100</u>	<u>\$ 4,193,154</u>	<u>\$ 4,600,137</u>	9.71%
513-Animal Control					
100-Personnel Services	\$ 105,938	\$ 126,042	\$ 123,881	\$ 127,800	3.16%
200-Materials & Supplies	6,830	9,000	8,460	9,600	13.48%
300-Other Charges & Services	12,173	13,500	9,734	13,500	38.69%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 124,941</u>	<u>\$ 148,542</u>	<u>\$ 142,075</u>	<u>\$ 150,900</u>	6.21%
514-Emergency Management					
100-Personnel Services	\$ 14,444	\$ 15,445	\$ 14,181	\$ 15,460	9.02%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	11,115	12,500	11,112	12,992	16.92%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 25,559</u>	<u>\$ 27,945</u>	<u>\$ 25,293</u>	<u>\$ 28,452</u>	12.49%
COMMUNITY SERVICE					
515-Community Development					
100-Personnel Services	\$ 87,304	\$ 105,515	\$ 143,914	\$ 162,565	12.96%
200-Materials & Supplies	1,944	6,600	5,246	6,600	25.81%
300-Other Charges & Services	21,740	33,840	43,218	47,840	10.69%
400-Capital Outlay	2,527	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 113,515</u>	<u>\$ 145,955</u>	<u>\$ 192,378</u>	<u>\$ 217,005</u>	12.80%
517-Building Inspections					
100-Personnel Services	\$ 123,770	\$ 129,358	\$ 112,347	\$ 123,953	10.33%
200-Materials & Supplies	1,836	2,700	1,859	3,300	77.51%
300-Other Charges & Services	4,360	8,780	7,024	9,435	34.33%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 129,966</u>	<u>\$ 140,838</u>	<u>\$ 121,230</u>	<u>\$ 136,688</u>	12.75%

CITY OF SAPULPA

5/31/2019

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 19-20

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
518-Code Enforcement					
100-Personnel Services	\$ 49,243	\$ 56,007	\$ 50,000	\$ 48,355	-3.29%
200-Materials & Supplies	1,783	3,000	2,471	3,350	35.57%
300-Other Charges & Services	9,128	18,300	4,735	18,800	297.04%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 60,154</u>	<u>\$ 77,307</u>	<u>\$ 57,206</u>	<u>\$ 70,505</u>	23.25%
MISCELLANEOUS					
590-Non Departmental					
100-Personnel Services	\$ 42,559	\$ 42,630	\$ 50,245	\$ 51,105	1.71%
200-Materials & Supplies	24,964	20,750	25,669	30,150	17.46%
300-Other Charges & Services	507,820	527,167	511,228	604,078	18.16%
400-Capital Outlay	9,323	5,600	16,539	25,600	54.79%
500-Debt Service	27,924	27,924	27,924	27,924	0.00%
900-Non Operating	9,622,776	9,250,813	9,984,658	9,867,932	-1.17%
	<u>\$ 10,235,366</u>	<u>\$ 9,874,884</u>	<u>\$ 10,616,263</u>	<u>\$ 10,606,789</u>	-0.09%
591-Reserve					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	139,219	100,000	62,096	100,000	61.04%
400-Capital Outlay	-	44,000	-	60,500	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 139,219</u>	<u>\$ 144,000</u>	<u>\$ 62,096</u>	<u>\$ 160,500</u>	158.47%
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 20,846,052</u>	<u>\$ 21,559,794</u>	<u>\$ 22,028,250</u>	<u>\$ 23,206,805</u>	5.35%

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
504-City Attorney	Credenza for Conference Room	5,000
504-City Attorney	Westlaw Research Services	20,000
590-Non-Departmental	Laserfische Initial Setup	10,000
590-Non-Departmental	City Hall/Annex Upgrades-Split with SMA	10,000
590-Non-Departmental	A/C Unit for City Hall-split with SMA	5,600
591-Reserve	Remodel of New Public Works Facility	60,500
	Total General Fund Capital Outlay	<u>\$ 111,100</u>

DEBT SERVICE - DETAIL

590-Non-Departmental	Capital Lease with DeLage Landen Public Finance for Copiers	\$ 29,724
	Total General Fund Debt Service	<u>\$ 29,724</u>

NON OPERATING - DETAIL

920-Transfer Out: SMA	Required Sales Tax Transfer	\$ 2,549,848
931-Transfer Out: Cemetery Maintenance	Required Sales Tax Transfer	159,366
934-Transfer Out: Library	Required Sales Tax Transfer	159,366
935-Transfer Out: Park & Recreation Services	Required Sales Tax Transfer	318,731
937-Transfer Out: Park & Recreation Capital	Required Revenue Transfer	10,000
940-Transfer Out: Fire Sales Tax	Required Sales Tax Transfer	159,366
941-Transfer Out: Police Sales Tax	Required Sales Tax Transfer	159,366
944-Transfer Out: Major Thoroughfare	Required Sales Tax Transfer	318,731
945-Transfer Out: Capital Improvement Sales Tax	Required Sales Tax Transfer	637,462
945-Transfer Out: Capital Improvement Sales Tax	Debt Service for CAD-From Police Dept	26,000
946-Transfer Out: Water & Sewer Sales Tax	Required Sales Tax Transfer	637,462
948-Transfer Out: Water Resources	Required Sales Tax Transfer	1,274,924
957-Transfer Out: E-911 Fund	Operating Transfer	270,000
965-Transfer Out: Street Improvement Sales Tax	Required Sales Tax Transfer	1,593,655
967-Transfer Out: Series 1998 Cap Impr Sales Tax	Required Sales Tax Transfer	1,593,655
	Total General Fund Non Operating	<u>\$ 9,867,932</u>

SAPULPA MUNICIPAL AUTHORITY FUND

CITY OF SAPULPA

5/31/2019

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND
REVENUE/RESOURCES AND EXPENSES/APPROPRIATIONS FUND SUMMARY
FISCAL YEAR 19-20

FUND SUMMARY

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	10,454,572	10,624,000	10,630,377	10,700,500	0.66%
	Interest	10,053	5,500	33,909	23,000	-32.17%
	Miscellaneous	1,942,488	327,000	384,891	338,000	-12.18%
	Transfers In	5,293,549	5,116,540	5,273,433	5,255,348	-0.34%
	Total Revenues/Resources:	\$ 17,700,662	\$ 16,073,040	\$ 16,322,610	\$ 16,316,848	-0.04%
EXPENSES/APPROPRIATIONS:						
100	Personnel Services	\$ 2,899,348	\$ 3,084,127	\$ 2,924,563	\$ 3,085,952	5.52%
200	Materials & Supplies	380,667	463,059	407,902	428,140	4.96%
300	Other Services & Charges	1,371,660	1,721,728	1,513,125	1,840,780	21.65%
400	Capital Outlay	1,961,753	188,443	212,501	206,689	-2.74%
500	Debt Service	3,280,842	4,207,922	4,190,922	4,213,848	0.55%
900	Non Operating Expense	6,396,051	6,739,750	6,896,628	7,439,848	7.88%
	Total Expenses/Appropriations:	\$ 16,290,321	\$ 16,405,029	\$ 16,145,641	\$ 17,215,257	6.62%
CHANGE IN FUND BALANCE		\$ 1,410,341	\$ (331,989)	\$ 176,969	\$ (898,409)	-607.66%
ESTIMATED BEGINNING FUND BALANCE		\$ (297,409)	\$ 709,216	\$ 1,112,932	\$ 1,289,901	15.90%
ESTIMATED RESERVED FUND BALANCE		\$ -	\$ -	\$ -	\$ -	0.00%
ESTIMATED ENDING FUND BALANCE		\$ 1,112,932	\$ 377,227	\$ 1,289,901	\$ 391,492	-69.65%

CITY OF SAPULPA

5/31/2019

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 19-20

		Actual	Budgeted	Estimated	Approved	Percent
		17-18	18-19	18-19	19-20	of Change
REVENUES/RESOURCES:						
Charges for Services:						
4041	Water Revenue	\$ 3,866,888	\$ 3,870,000	\$ 3,924,216	\$ 3,922,000	-0.06%
4042	Water Master Meter	843,555	900,000	723,014	700,000	-3.18%
4045	Water Taps	27,500	15,000	22,250	20,000	-10.11%
4046	Sewer Taps	28,000	20,000	17,000	20,000	17.65%
4047	Refuse Collection	1,710,800	1,753,000	1,772,788	1,842,000	3.90%
4048	Sewer Revenue	3,436,604	3,482,000	3,496,826	3,557,800	1.74%
4055	Taneha Sewer	279,474	340,000	395,533	370,700	-6.28%
4057	Recycling Center Fees	-	-	-	-	0.00%
4058	Industrial Pretreatment Permit Fees	10,200	10,000	9,000	9,000	0.00%
4061	Trucked Waste	137,551	120,000	155,750	145,000	-6.90%
4062	Inveness Annual Payment	114,000	114,000	114,000	114,000	0.00%
		<u>\$ 10,454,572</u>	<u>\$ 10,624,000</u>	<u>\$ 10,630,377</u>	<u>\$ 10,700,500</u>	0.66%
Interest:						
4081	Interest Earnings	\$ 618	\$ 500	\$ 11,595	\$ 8,000	-31.00%
4081.01	Interest On Restricted Assets	9,435	5,000	22,314	15,000	-32.78%
		<u>\$ 10,053</u>	<u>\$ 5,500</u>	<u>\$ 33,909</u>	<u>\$ 23,000</u>	-32.17%
Miscellaneous:						
4043	Penalties	\$ 169,413	\$ 175,000	\$ 194,449	\$ 175,000	-10.00%
4049	(Shorts) & Longs	(143)	-	-	-	0.00%
4079	E-Commerce Processing Fee	37,224	40,000	46,206	45,000	-2.61%
4080	Miscellaneous Revenues	109,084	85,000	93,454	90,000	-3.70%
4085	Collection Revenue	21,907	25,000	38,179	25,000	-34.52%
4086	Reimbursements	16,288	-	8,909	-	-100.00%
4086A	Reimbursements - Ind. Pretreatment	2,484	2,000	3,694	3,000	-18.79%
4087	Sale of Fixed Assets	-	-	-	-	0.00%
4089	Bond Proceeds	-	-	-	-	0.00%
4203	Loan Proceeds	-	-	-	-	0.00%
4900	Contributed Capital Revenue	1,586,231	-	-	-	0.00%
		<u>\$ 1,942,488</u>	<u>\$ 327,000</u>	<u>\$ 384,891</u>	<u>\$ 338,000</u>	-12.18%
Transfers In:						
4910S	General Fund - 40% Sales Tax	\$ 2,499,738	\$ 2,424,750	\$ 2,581,628	\$ 2,549,848	-1.23%
4929	Stormwater Management Fund	248,302	48,000	48,000	43,000	-10.42%
4936	Aquatics Center	-	-	-	-	0.00%
4937	Park & Recreation Fund	-	-	-	-	0.00%
4938	Park Development Fund	-	-	-	-	0.00%
4941	Police Sales Tax	-	-	-	-	0.00%
4944	Major Thoroughfare	-	-	-	-	0.00%
4945	Capital Improvement Fund	-	-	-	-	0.00%
4946	Wtr & Swr Improvements	-	-	-	-	0.00%
4948	Water Resources Fund (Other)	1,005,000	1,033,790	1,033,790	1,037,500	0.36%
4949	Sewer System Development & Extension	6,800	-	-	-	0.00%
4955	Insurance Fund	-	-	-	-	0.00%
4965	Street Improvement Sales Tax	-	-	-	-	0.00%
4965.T	Street Improvement Sales Tax - Trustee Bar	-	-	-	-	0.00%
4967	98 Capital Imp Sales Tax	-	-	-	-	0.00%
4967.T	98 Capital Imp Sales Tax - Trustee Bank	1,525,000	1,610,000	1,610,000	1,625,000	0.93%
4998	Series 2012 Utility System Revenue Bond	8,709	-	15	-	-100.00%
		<u>\$ 5,293,549</u>	<u>\$ 5,116,540</u>	<u>\$ 5,273,433</u>	<u>\$ 5,255,348</u>	-0.34%
TOTAL REVENUES/RESOURCES		<u>\$ 17,700,662</u>	<u>\$ 16,073,040</u>	<u>\$ 16,322,610</u>	<u>\$ 16,316,848</u>	-0.04%

CITY OF SAPULPA

5/31/2019

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT

FISCAL YEAR 19-20

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
GENERAL					
504-Trust Attorney					
100-Personnel Services	\$ 35,811	\$ 30,273	\$ 40,149	\$ 41,175	2.56%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 35,811</u>	<u>\$ 30,273</u>	<u>\$ 40,149</u>	<u>\$ 41,175</u>	2.56%
522-Administration					
100-Personnel Services	\$ 178,309	\$ 184,068	\$ 189,821	\$ 168,420	-11.27%
200-Materials & Supplies	184	2,150	234	1,950	733.33%
300-Other Fees & Charges	8,105	9,275	8,200	20,475	149.70%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 186,598</u>	<u>\$ 195,493</u>	<u>\$ 198,255</u>	<u>\$ 190,845</u>	-3.74%
UTILITY OPERATIONS					
523-Utility Collections					
100-Personnel Services	\$ 231,312	\$ 245,198	\$ 194,295	\$ 203,901	4.94%
200-Materials & Supplies	36,086	13,400	37,267	12,025	-67.73%
300-Other Fees & Charges	80,458	121,050	81,691	123,910	51.68%
400-Capital Outlay	42,616	-	-	-	0.00%
500-Debt Service	4,488	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 394,960</u>	<u>\$ 379,648</u>	<u>\$ 313,253</u>	<u>\$ 339,836</u>	8.49%
524-Water Treatment					
100-Personnel Services	\$ 454,977	\$ 541,117	\$ 492,344	\$ 520,955	5.81%
200-Materials & Supplies	300,275	394,059	323,821	355,270	9.71%
300-Other Fees & Charges	731,026	915,679	841,857	1,010,440	20.03%
400-Capital Outlay	662,306	155,488	181,399	163,339	-9.96%
500-Debt Service	44,072	64,457	64,457	64,458	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 2,192,656</u>	<u>\$ 2,070,800</u>	<u>\$ 1,903,878</u>	<u>\$ 2,114,462</u>	11.06%
525-Wastewater Treatment					
100-Personnel Services	\$ 548,391	\$ 605,841	\$ 515,788	\$ 611,396	18.54%
200-Materials & Supplies	41,705	49,450	42,140	54,395	29.08%
300-Other Fees & Charges	394,652	468,242	429,065	492,425	14.77%
400-Capital Outlay	939,823	27,355	25,502	27,750	8.81%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,924,571</u>	<u>\$ 1,150,888</u>	<u>\$ 1,012,495</u>	<u>\$ 1,185,966</u>	17.13%
MISCELLANEOUS					
527-Refuse Collection					
100-Personnel Services	\$ 1,348,520	\$ 1,375,000	\$ 1,384,096	\$ 1,430,000	3.32%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	44,084	45,000	46,836	25,000	-46.62%
400-Capital Outlay	9,394	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,401,998</u>	<u>\$ 1,420,000</u>	<u>\$ 1,430,932</u>	<u>\$ 1,455,000</u>	1.68%
528-Industrial Pretreatment					
100-Personnel Services	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	7,974	16,990	11,196	15,590	39.25%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 67,974</u>	<u>\$ 76,990</u>	<u>\$ 71,196</u>	<u>\$ 75,590</u>	6.17%
590-Non Departmental					
100-Personnel Services	\$ 42,028	\$ 42,630	\$ 48,070	\$ 50,105	4.23%
200-Materials & Supplies	2,417	4,000	4,440	4,500	1.35%
300-Other Fees & Charges	40,502	45,492	44,140	52,940	19.94%
400-Capital Outlay	307,614	5,600	5,600	15,600	178.57%
500-Debt Service	3,232,282	4,143,465	4,126,465	4,149,390	0.56%
900-Non Operating	6,396,051	6,739,750	6,896,628	7,439,848	7.88%
	<u>\$ 10,020,894</u>	<u>\$ 10,980,937</u>	<u>\$ 11,125,343</u>	<u>\$ 11,712,383</u>	5.28%
591-Reserve					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	64,859	100,000	50,140	100,000	99.44%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 64,859</u>	<u>\$ 100,000</u>	<u>\$ 50,140</u>	<u>\$ 100,000</u>	99.44%
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 16,290,321</u>	<u>\$ 16,405,029</u>	<u>\$ 16,145,641</u>	<u>\$ 17,215,257</u>	6.62%

FUND : 20

CITY OF SAPULPA
SAPULPA MUNICIPAL AUTHORITY FUND
EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT
FISCAL YEAR 19-20

5/31/2019

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
524-Water Treatment	Chemical Pumps	\$ 8,000
	SCADA Annual Updates	3,000
	SCADA Computer Upgrade	6,000
	Filter Vacuum Pump	4,000
	DR 3900 Analyzer	5,000
	West Pump Station Piping Paint Rehab	20,000
	Southwest Tank Annual Maintenance	33,359
	Town Tank Annual Maintenance	54,026
	Highway 97 Tank Annual Maintenance	13,028
	AGCW Annual Maintenance	1,426
	Clarifier Blowers	9,000
	Filter Level Transmitter	4,000
	(3) New Sample Stations	2,500
	<u>\$ 163,339</u>	
525-Wastewater Treatment	Skid Steer Tracks	\$ 3,500
	Northeast Lift Station Pump Rebuild	7,000
	Bar Screen Parts	1,050
	Pump Rebuild	7,000
	Actuator - SBR	2,200
	10 Foot Float	7,000
		<u>\$ 27,750</u>
590-Non-Departmental	City Hall/Annex Upgrades-split with GF	\$ 10,000
590-Non-Departmental	A/C Unit for City Hall-split with GF	5,600
		<u>\$ 15,600</u>
	Total SMA Fund Capital Outlay	<u>\$ 206,689</u>

DEBT SERVICE - DETAIL

524-Water Treatment	Water Rights-Contract DACW56-886-C-0003 #1	\$ 33,965
	Water Rights-Contract DACW56-886-C-0003 #2	30,493
		<u>\$ 64,458</u>
590-Non-Departmental	SMA 2012 Refunding Series Revenue Bonds	\$ 1,633,825
	SMA 2013 Refunding Series Revenue Bonds	2,472,315
	OWRB Note Payments	30,000
	Revenue Bond Trustee Fees	13,250
		<u>\$ 4,149,390</u>
	Total SMA Fund Debt Service	<u>\$ 4,213,848</u>

NON OPERATING - DETAIL

910-Transfer Out: General	Supplemental Operating Funds Transfer	\$ 3,200,000
910S-Transfer Out: General	Return of Pledged Sales Tax	2,549,848
930-Transfer Out: Street & Alley	Supplemental Operating Funds Transfer	355,000
931-Transfer Out: Cemetery Maint	Supplemental Operating Funds Transfer	220,000
932-Transfer Out: Hunting & Fishing	Supplemental Operating Funds Transfer	15,000
933-Transfer Out: Golf Course	Supplemental Operating Funds Transfer	355,000
934-Transfer Out: Library	Supplemental Operating Funds Transfer	225,000
935-Transfer Out: Parks & Recreation	Supplemental Operating Funds Transfer	285,000
946-Transfer Out: Water & Sewer Improv	Supplemental Operating Funds Transfer	235,000
		<u>\$ 7,439,848</u>
	Total SMA Fund Non Operating	<u>\$ 7,439,848</u>

SAPULPA DEVELOPMENT AUTHORITY FUND

CITY OF SAPULPA

5/30/2019

FUND: 15

SAPULPA DEVELOPMENT AUTHORITY

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: *The purpose of this Trust is to promote the development of business and industry within and without the territorial limits of the City of Sapulpa and to provide additional employment and commerce which will benefit and strengthen the economy of the City of Sapulpa and the State of Oklahoma.*

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Miscellaneous						0.00%
4086	Reimbursements	\$ -	\$ -	\$ 40,000	\$ -	-100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ -</u>	-100.00%
TOTAL RESOURCES/REVENUES		<u>\$0</u>	<u>\$0</u>	<u>\$40,000</u>	<u>\$0</u>	-100.00%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	40,000	-	-100.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ -</u>	-100.00%
USE OF FUND BALANCE		\$ -	\$ -	\$ -	\$ -	0.00%
ESTIMATED BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	0.00%
ESTIMATED ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	0.00%

DEDICATED SALES TAX FUNDS

**CITY OF SAPULPA
CEMETERY MAINTENANCE**

5/30/2019

FUND: 31

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM SALES TAX (2.5% OF THE SECOND AND THIRD PENNY), LOT SALES AND CHARGES FOR INTERMENT. THIS FUND IS USED FOR MAINTENANCE AND OPERATIONS OF THE CEMETERY. ADDITIONAL MONIES ARE TRANSFERRED INTO THIS FUND FOR RIGHT-OF-WAY MOWING OPERATIONS.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Charges for Service						
4050	Chapel Rates	\$ -	\$ -	\$ -	\$ -	0.00%
4051	Maintenance (Openings & Closings)	42,750	35,000	35,950	35,000	-2.64%
4052	Lot Sales	46,925	30,000	46,650	30,000	-35.69%
		<u>\$ 89,675</u>	<u>\$ 65,000</u>	<u>\$ 82,600</u>	<u>\$ 65,000</u>	-21.31%
Interest:						
4081	Interest Earnings	\$ 380	\$ 325	\$ 904	\$ 750	-17.04%
		<u>\$ 380</u>	<u>\$ 325</u>	<u>\$ 904</u>	<u>\$ 750</u>	-17.04%
Miscellaneous:						
4080	Miscellaneous	\$ 50	\$ -	\$ 20	\$ -	-100.00%
4086	Reimbursements	-	-	591	-	-100.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 611</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 157,967	\$ 151,547	\$ 161,352	\$ 159,366	-1.23%
4944	SMA	187,000	150,000	150,000	220,000	46.67%
		<u>\$ 344,967</u>	<u>\$ 301,547</u>	<u>\$ 311,352</u>	<u>\$ 379,366</u>	21.84%
TOTAL REVENUE/RESOURCES		<u>\$ 435,072</u>	<u>\$ 366,872</u>	<u>\$ 395,467</u>	<u>\$ 445,116</u>	12.55%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 311,915	\$ 381,137	\$ 353,304	\$ 419,490	18.73%
200	Materials & Supplies	17,821	25,700	26,688	30,120	12.86%
300	Other Services & Charges	26,826	36,625	31,352	38,165	21.73%
400	Capital Outlay	8,074	7,750	10,313	22,100	114.29%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	11,209	8,125	10,325	8,125	-21.31%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 375,845</u>	<u>\$ 459,337</u>	<u>\$ 431,982</u>	<u>\$ 518,000</u>	19.91%
CHANGE IN FUND BALANCE		<u>\$ 59,227</u>	<u>\$ (92,465)</u>	<u>\$ (36,515)</u>	<u>\$ (72,884)</u>	99.60%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 59,467</u>	<u>\$ 100,827</u>	<u>\$ 118,694</u>	<u>\$ 82,179</u>	-30.76%
ESTIMATED ENDING FUND BALANCE		<u>\$ 118,694</u>	<u>\$ 8,362</u>	<u>\$ 82,179</u>	<u>\$ 9,295</u>	-88.69%

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	Mower	\$ 7,300
	Sprayer w/Electric Reel	\$ 3,800
	Total Capital Outlay	<u>\$ 11,100</u>
404-Building & Fixtures	Heating & Air Unit	\$ 5,000
	Garage Doors	\$ 6,000
	Total Capital Outlay	<u>\$ 11,000</u>
	Total Capital Outlay	<u>\$22,100</u>

NON OPERATING - DETAIL

943-Transfer Out: Cem Perpetual Care Required Revenue (12.5%) Transfer	\$ 8,125
Total Non Operating	<u>\$ 8,125</u>

CITY OF SAPULPA

5/30/2019

FUND: 34

LIBRARY FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: *TO ACCOUNT FOR REVENUES RECEIVED FROM SALES TAXES (2.5% OF THE SECOND AND THIRD PENNY), GRANTS, FINES, AND OTHER SOURCES FOR LIBRARY MAINTENANCE AND OPERATIONS.*

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Intergovernmental:						
4031	State Aid Grant	\$ 15,914	\$ -	\$ 13,318	\$ -	-100.00%
4091	OK Dept of Libraries	9,013	-	6,031	-	-100.00%
		<u>\$ 24,927</u>	<u>\$ -</u>	<u>\$ 19,349</u>	<u>\$ -</u>	<u>-100.00%</u>
Fines & Forfeitures:						
4072	Book Fines	\$ 2,372	\$ 2,000	\$ 1,660	\$ 1,500	-9.64%
		<u>\$ 2,372</u>	<u>\$ 2,000</u>	<u>\$ 1,660</u>	<u>\$ 1,500</u>	<u>-9.64%</u>
Charges for Services:						
4050	Rental Fees	\$ 120	\$ 120	\$ 120	\$ 120	0.00%
		<u>\$ 120</u>	<u>\$ 120</u>	<u>\$ 120</u>	<u>\$ 120</u>	<u>0.00%</u>
Interest:						
4081	Interest Earnings	\$ 258	\$ 250	\$ 441	\$ 350	-20.63%
		<u>\$ 258</u>	<u>\$ 250</u>	<u>\$ 441</u>	<u>\$ 350</u>	<u>-20.63%</u>
Miscellaneous:						
4080	Miscellaneous	\$ 5,503	\$ 5,000	\$ 4,642	\$ 5,000	7.71%
4082	Donations	9,967	-	2,143	-	-100.00%
4086	Reimbursements	-	-	-	-	0.00%
4092	Grant - Private	-	-	-	-	0.00%
		<u>\$ 15,470</u>	<u>\$ 5,000</u>	<u>\$ 6,785</u>	<u>\$ 5,000</u>	<u>-26.31%</u>
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 157,967	\$ 151,547	\$ 161,352	\$ 159,366	-1.23%
4944	SMA	160,000	233,000	233,000	225,000	-3.43%
		<u>\$ 317,967</u>	<u>\$ 384,547</u>	<u>\$ 394,352</u>	<u>\$ 384,366</u>	<u>-2.53%</u>
	TOTAL REVENUE/RESOURCES	<u>\$ 361,114</u>	<u>\$ 391,917</u>	<u>\$ 422,707</u>	<u>\$ 391,336</u>	<u>-7.42%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 263,829	\$ 286,943	\$ 276,339	\$ 303,465	9.82%
200	Materials & Supplies	28,256	19,200	32,689	16,100	-50.75%
300	Other Services & Charges	94,494	91,150	85,611	92,424	7.96%
400	Capital Outlay	23,444	20,000	44,736	23,000	-48.59%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 410,023</u>	<u>\$ 417,293</u>	<u>\$ 439,375</u>	<u>\$ 434,989</u>	<u>-1.00%</u>
CHANGE IN FUND BALANCE		<u>\$ (48,909)</u>	<u>\$ (25,376)</u>	<u>\$ (16,668)</u>	<u>\$ (43,653)</u>	<u>161.90%</u>
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 117,827</u>	<u>\$ 32,846</u>	<u>\$ 68,918</u>	<u>\$ 52,250</u>	<u>-24.19%</u>
ESTIMATED ENDING FUND BALANCE		<u>\$ 68,918</u>	<u>\$ 7,470</u>	<u>\$ 52,250</u>	<u>\$ 8,597</u>	<u>-83.55%</u>

CAPITAL OUTLAY - DETAIL

Description	Amount
407-Books	
Books, E-Books, Audio Books, CD's,	
DVD's	\$ 23,000
Total Capital Outlay	<u>\$ 23,000</u>

CITY OF SAPULPA

5/30/2019

FUND: 35

PARKS & RECREATION SERVICES

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM SALES TAX (5% OF THE SECOND AND THIRD PENNY) AND FROM OTHER SOURCES TO BE USED FOR PARKS AND RECREATIONAL SERVICES.

		Actual	Budgeted	Estimated	Approved	Percent
		17-18	18-19	18-19	19-20	of Change
REVENUES/RESOURCES:						
Charges for Services:						
4054	Concession Revenue	\$ 5,486	\$ 5,000	\$ 5,193	\$ 5,000	-3.72%
4062	Recreation Program Income	3,280	3,800	3,633	3,500	-3.66%
4063	Admissions	830	800	706	700	-0.85%
4088	Rental Income	12,763	12,500	17,811	15,000	-15.78%
		<u>\$ 22,359</u>	<u>\$ 22,100</u>	<u>\$ 27,343</u>	<u>\$ 24,200</u>	-11.49%
Interest:						
4081	Interest Earnings	\$ 173	\$ 150	\$ 615	\$ 600	-2.44%
		<u>\$ 173</u>	<u>\$ 150</u>	<u>\$ 615</u>	<u>\$ 600</u>	-2.44%
Miscellaneous:						
4080	Miscellaneous	\$ 107	\$ -	\$ -	\$ -	0.00%
4082	Donations	\$ -	\$ -	\$ 200	\$ -	
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 107</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 315,935	\$ 303,094	\$ 322,704	\$ 318,731	-1.23%
4944	SMA	355,000	307,000	307,000	285,000	-7.17%
		<u>\$ 670,935</u>	<u>\$ 610,094</u>	<u>\$ 629,704</u>	<u>\$ 603,731</u>	-4.12%
		<u>\$ 693,574</u>	<u>\$ 632,344</u>	<u>\$ 657,862</u>	<u>\$ 628,531</u>	-4.46%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 502,407	\$ 498,597	\$ 512,671	\$ 527,277	2.85%
200	Materials & Supplies	27,247	38,950	33,240	38,450	15.67%
300	Other Services & Charges	122,196	128,100	108,309	137,600	27.04%
400	Capital Outlay	8,050	13,300	3,990	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
		<u>\$ 659,900</u>	<u>\$ 678,947</u>	<u>\$ 658,210</u>	<u>\$ 703,327</u>	6.85%
CHANGE IN FUND BALANCE		\$ 33,674	\$ (46,603)	\$ (348)	\$ (74,796)	21393.10%
ESTIMATED BEGINNING FUND BALANCE		\$ 62,622	\$ 66,116	\$ 96,296	\$ 95,948	-0.36%
ESTIMATED RESERVED ENDING FUND BALANCE		\$ 13,119	\$ 7,119	\$ 10,119	\$ 7,119	-29.65%
ESTIMATED UNRESERVED ENDING FUND BALANCE		\$ 83,177	\$ 12,394	\$ 85,829	\$ 14,033	-83.65%

CITY OF SAPULPA

5/30/2019

FUND: 39

**ECONOMIC DEVELOPMENT SALES TAX FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20**

DESCRIPTION: TO ACCOUNT FOR REVENUE RECEIVED FROM 1/2 % SALES TAX IN TULSA COUNTY AND EXPENDITURES FOR PROMOTING ECONOMIC DEVELOPMENT WITHIN THE AREA OF THE CITY OF SAPULPA LOCATED IN TULSA COUNTY

		Actual	Budgeted	Estimated	Approved	Percent
		17-18	18-19	18-19	19-20	of Change
REVENUES/RESOURCES:						
Taxes						
4001	Sales Tax-.5 Tulsa County	\$ 240,448	\$ 240,000	\$ 247,887	\$ 250,000	0.85%
		<u>\$ 240,448</u>	<u>\$ 240,000</u>	<u>\$ 247,887</u>	<u>\$ 250,000</u>	0.85%
Interest:						
4081	Interest Earnings	\$ 876	\$ 1,250	\$ 3,222	\$ 3,500	8.63%
		<u>\$ 876</u>	<u>\$ 1,250</u>	<u>\$ 3,222</u>	<u>\$ 3,500</u>	8.63%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 241,324</u>	<u>\$ 241,250</u>	<u>\$ 251,109</u>	<u>\$ 253,500</u>	0.95%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
CHANGE IN FUND BALANCE		\$ 241,324	\$ 241,250	\$ 251,109	\$ 253,500	0.95%
ESTIMATED BEGINNING FUND BALANCE		\$ 113,349	\$ 354,289	\$ 354,673	\$ 605,782	70.80%
ESTIMATED ENDING FUND BALANCE		\$ 354,673	\$ 595,539	\$ 605,782	\$ 859,282	41.85%

CITY OF SAPULPA

5/30/2019

FUND: 40

FIRE SALES TAX FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES FROM SALES TAX (2.5% OF THE SECOND AND THIRD PENNY) AND FOR EXPENDITURES FOR CAPITAL IMPROVEMENTS.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 2,313	\$ 2,500	\$ 4,501	\$ 4,000	-11.13%
		<u>\$ 2,313</u>	<u>\$ 2,500</u>	<u>\$ 4,501</u>	<u>\$ 4,000</u>	-11.13%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 157,967	\$ 151,547	\$ 161,352	\$ 159,366	-1.23%
		<u>\$ 157,967</u>	<u>\$ 151,547</u>	<u>\$ 161,352</u>	<u>\$ 159,366</u>	-1.23%
TOTAL REVENUE/RESOURCES		<u>\$ 160,280</u>	<u>\$ 154,047</u>	<u>\$ 165,853</u>	<u>\$ 163,366</u>	-1.50%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	1,484	-	8,407	10,000	18.95%
400	Capital Outlay	95,131	170,000	150,752	180,000	19.40%
500	Debt Service	-	-	-	26,000	100.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 96,615</u>	<u>\$ 170,000</u>	<u>\$ 159,159</u>	<u>\$ 216,000</u>	35.71%
CHANGE IN FUND BALANCE		<u>\$ 63,665</u>	<u>\$ (15,953)</u>	<u>\$ 6,694</u>	<u>\$ (52,634)</u>	-886.29%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 415,593</u>	<u>\$ 449,190</u>	<u>\$ 479,258</u>	<u>\$ 485,952</u>	1.40%
ESTIMATED ENDING FUND BALANCE		<u>\$ 479,258</u>	<u>\$ 433,237</u>	<u>\$ 485,952</u>	<u>\$ 433,318</u>	-10.83%

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	Bunker Gear	\$ 20,000
	Hose Nozzles	15,000
	Rescue Equipment	15,000
	Update Computer Equipment	10,000
		<u>\$ 60,000</u>
402-Furniture	Miscellaneous Furniture including Mattresses & Recliners	\$ 10,000
		<u>\$ 10,000</u>
403-Vehicles	New Staff Vehicle	\$ 60,000
		<u>\$ 60,000</u>
404-Building & Fixtures	Training Facility Improvements	\$ 50,000
		<u>\$ 50,000</u>
Total Capital Outlay		<u>\$ 180,000</u>

DEBT SERVICE - DETAIL

501C-Note Payments	1/4 Funding for CAD System	\$ 26,000
	Total Debt Service	<u>\$ 26,000</u>

**CITY OF SAPULPA
POLICE SALES TAX FUND**

5/30/2019

FUND: 41

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20**

DESCRIPTION: TO ACCOUNT FOR REVENUES FROM SALES TAX (2.5% OF THE SECOND AND THIRD PENNY) AND FOR EXPENDITURES FOR CAPITAL IMPROVEMENTS.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 382	\$ 500	\$ 834	\$ 750	-10.07%
		<u>\$ 382</u>	<u>\$ 500</u>	<u>\$ 834</u>	<u>\$ 750</u>	-10.07%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	600	-	-	-	
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 157,967	\$ 151,547	\$ 161,352	\$ 159,366	-1.23%
		<u>\$ 157,967</u>	<u>\$ 151,547</u>	<u>\$ 161,352</u>	<u>\$ 159,366</u>	-1.23%
TOTAL REVENUE/RESOURCES		<u>\$ 158,949</u>	<u>\$ 152,047</u>	<u>\$ 162,186</u>	<u>\$ 160,116</u>	-1.28%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	142,056	184,000	178,163	226,333	27.04%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 142,056</u>	<u>\$ 184,000</u>	<u>\$ 178,163</u>	<u>\$ 226,333</u>	27.04%
CHANGE IN FUND BALANCE		<u>\$ 16,893</u>	<u>\$ (31,953)</u>	<u>\$ (15,977)</u>	<u>\$ (66,217)</u>	314.45%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 113,374</u>	<u>\$ 127,552</u>	<u>\$ 130,267</u>	<u>\$ 114,290</u>	-12.26%
ESTIMATED ENDING FUND BALANCE		<u>\$ 130,267</u>	<u>\$ 95,599</u>	<u>\$ 114,290</u>	<u>\$ 48,073</u>	-57.94%

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	(3) Cages	3,255
	(1) K-9 Cage	5,600
	(4) P-25 Radio Units	14,800
	(4) Radio Units	11,600
	Taser Equipment	5,206
	Emergency Equipment for Vehicles	22,960
	SOT Equipment	12,500
	Honor Guard Equipment	2,000
	Ammo	14,100
	Upgrade Computer Equipment	23,000
	Miscellaneous Equipment	10,000
		<u>\$ 125,021</u>
	403-Vehicles	(3) Police Units
(1) K-9 Police Unit		32,900
		<u>\$ 101,312</u>
	Total Capital Outlay	<u>\$ 226,333</u>

CITY OF SAPULPA

5/30/2019

FUND: 44

MAJOR THOROUGHFARE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR SALES TAX REVENUE (5% OF THE SECOND & THIRD PENNY)
AND EXPENDITURES FOR MAJOR THOROUGHFARES.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 1,682	\$ 2,000	\$ 3,806	\$ 3,000	-21.18%
		<u>\$ 1,682</u>	<u>\$ 2,000</u>	<u>\$ 3,806</u>	<u>\$ 3,000</u>	-21.18%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 315,935	\$ 303,094	\$ 322,704	\$ 318,731	-1.23%
		<u>\$ 315,935</u>	<u>\$ 303,094</u>	<u>\$ 322,704</u>	<u>\$ 318,731</u>	-1.23%
TOTAL REVENUE/RESOURCES						
		<u>\$ 317,617</u>	<u>\$ 305,094</u>	<u>\$ 326,510</u>	<u>\$ 321,731</u>	-1.46%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	5,465	20,000	10,893	15,000	37.70%
300	Other Services & Charges	188,061	315,000	239,000	345,000	44.35%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS						
		<u>\$ 193,526</u>	<u>\$ 335,000</u>	<u>\$ 249,893</u>	<u>\$ 360,000</u>	44.06%
CHANGE IN FUND BALANCE		\$ 124,091	\$ (29,906)	\$ 76,617	\$ (38,269)	-149.95%
ESTIMATED BEGINNING FUND BALANCE		\$ 358,890	\$ 389,447	\$ 482,981	\$ 559,598	15.86%
ESTIMATED ENDING FUND BALANCE		\$ 482,981	\$ 359,541	\$ 559,598	\$ 521,329	-6.84%

CITY OF SAPULPA

5/30/2019

FUND: 45

CAPITAL IMPROVEMENTS FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES FROM SALES TAX (10% OF THE SECOND AND THIRD PENNY) AND OTHER SOURCES AND EXPENDITURES FOR CAPITAL IMPROVEMENTS IN AN AMOUNT OF \$4,500 OR GREATER IN VALUE WITH AN ESTIMATED LIFE OF THREE YEARS OR MORE.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 1,579	\$ 1,200	\$ 1,437	\$ 1,500	4.38%
		<u>\$ 1,579</u>	<u>\$ 1,200</u>	<u>\$ 1,437</u>	<u>\$ 1,500</u>	4.38%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	-	-	-	0.00%
4087	Sale of Property	-	-	-	-	0.00%
4203	Loan Proceeds	-	-	175,000	-	-100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,000</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 631,869	\$ 606,187	\$ 645,407	\$ 637,462	-1.23%
4910	General Fund	-	-	-	26,000	
4929	Stormwater Management Fund	-	-	-	192,000	100.00%
		<u>\$ 631,869</u>	<u>\$ 606,187</u>	<u>\$ 645,407</u>	<u>\$ 855,462</u>	32.55%
TOTAL REVENUE/RESOURCES		<u>\$ 633,448</u>	<u>\$ 607,387</u>	<u>\$ 821,844</u>	<u>\$ 856,962</u>	4.27%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	26,000	-	10,800	-	-100.00%
400	Capital Outlay	612,244	805,484	864,335	947,251	9.59%
500	Debt Service	-	40,000	35,089	153,510	337.49%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 638,244</u>	<u>\$ 845,484</u>	<u>\$ 910,224</u>	<u>\$ 1,100,761</u>	20.93%
CHANGE IN FUND BALANCE		\$ (4,796)	\$ (238,097)	\$ (88,380)	\$ (243,799)	175.85%
ESTIMATED BEGINNING FUND BALANCE		\$ 406,344	\$ 358,749	\$ 401,548	\$ 313,168	-22.01%
ESTIMATED ENDING FUND BALANCE		\$ 401,548	\$ 120,652	\$ 313,168	\$ 69,369	-77.85%

CITY OF SAPULPA

5/30/2019

FUND: 45

CAPITAL IMPROVEMENTS FUND

EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT

FISCAL YEAR 19-20

CAPITAL OUTLAY - DETAIL

	Department	Description	Amount
401-Equipment	531-Cemetery	14 Ft Tilt Deck Trailer	\$ 12,342
	535-Park & Recreation	Front Deck Mower	18,918
	546-Utility Maintenance	Sewer Line Rapid Assessment Tool	26,420
	590-Non-Departmental	Computer Upgrades at City Hall & Annex	21,000
	590-Non-Departmental	Security Upgrades at City Hall	20,000
			<u>\$ 98,680</u>
403-Vehicles	522-SMA Administration	1/2 Ton, 4WD, Crew Cab Pickup	\$ 30,000
	524-Water Treatment	Mid Size SUV	\$ 27,000
	530-Street & Alley	1 Ton, 4WD, Crew Cab Pickup w/ Sand Spreader	41,311
	531-Cemetery	1/2 Ton, 4WD, Crew Cab Pickup	26,344
	535-Park & Recreation	Van Replacement	38,528
	546-Utility Maintenance	1/2 Ton, 4WD, Crew Cab Pickup	28,000
	546-Utility Maintenance	Vac Truck	385,067
			<u>\$ 576,250</u>
404-Building & Fixtures	531-Cemetery	30 x 70 Building for Equipment	\$ 40,000
	534-Library	New Roof	60,000
	546-Utility Maintenance	Maintenance Building Repairs	25,559
			<u>\$ 125,559</u>
405-Facilities	513-Animal Shelter	Crematory	\$ 125,000
	590-Non Departmental	Route 66 Golf Course Entrance Sign	21,762
			<u>\$ 146,762</u>
		Total Capital Outlay	<u>\$ 947,251</u>

DEBT SERVICE - DETAIL

501D-Note Payments	Lease Payments for Golf Carts	\$ 46,785
501-Note Payments	Lease Purchase of CAD System	106,725
	Total Debt Service	<u>\$ 153,510</u>

CITY OF SAPULPA

5/30/2019

FUND: 46

WATER AND SEWER IMPROVEMENT FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM SALES TAX (10% OF THE SECOND AND THIRD PENNY) AND EXPENDITURES MADE FOR MAINTENANCE, OPERATIONS AND CAPITAL OUTLAY.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 623	\$ 600	\$ 1,209	\$ 1,000	-17.29%
		<u>\$ 623</u>	<u>\$ 600</u>	<u>\$ 1,209</u>	<u>\$ 1,000</u>	-17.29%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	874	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 874</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 631,869	\$ 606,187	\$ 645,407	\$ 637,462	-1.23%
4920	SMA	305,000	130,000	130,000	235,000	80.77%
4948	Water Resources	-	5,000	4,552	5,000	9.84%
		<u>\$ 936,869</u>	<u>\$ 741,187</u>	<u>\$ 779,959</u>	<u>\$ 877,462</u>	12.50%
TOTAL REVENUE/RESOURCES		<u>\$ 938,366</u>	<u>\$ 741,787</u>	<u>\$ 781,168</u>	<u>\$ 878,462</u>	12.45%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 557,213	\$ 615,917	\$ 605,465	\$ 616,279	1.79%
200	Materials & Supplies	42,088	52,700	50,323	49,292	-2.05%
300	Other Services & Charges	231,052	282,014	285,834	297,396	4.05%
400	Capital Outlay	6,750	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 837,103</u>	<u>\$ 950,631</u>	<u>\$ 941,622</u>	<u>\$ 962,967</u>	2.27%
CHANGE IN FUND BALANCE		\$ 101,263	\$ (208,844)	\$ (160,454)	\$ (84,505)	-47.33%
ESTIMATED BEGINNING FUND BALANCE		\$ 164,620	\$ 239,921	\$ 265,883	\$ 105,429	-60.35%
ESTIMATED ENDING FUND BALANCE		\$ 265,883	\$ 31,077	\$ 105,429	\$ 20,924	-80.15%

**CITY OF SAPULPA
WATER RESOURCES FUND**

5/31/2019

FUND: 48

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20**

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM SALES TAX (20% OF THE SECOND AND THIRD PENNY) AND EXPENDITURES MADE FOR WATER SYSTEMS CAPITAL IMPROVEMENTS INCLUDING DEBT SERVICE.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 492	\$ 1,100	\$ 1,324	\$ 750	-43.35%
		<u>\$ 492</u>	<u>\$ 1,100</u>	<u>\$ 1,324</u>	<u>\$ 750</u>	<u>-43.35%</u>
Miscellaneous:						
4080	Miscellaneous	\$ 859	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 1,263,433	\$ 1,212,375	\$ 1,290,814	\$ 1,274,924	-1.23%
4920	SMA	-	-	-	-	0.00%
4948	Water Resources	-	-	-	-	
		<u>\$ 1,263,433</u>	<u>\$ 1,212,375</u>	<u>\$ 1,290,814</u>	<u>\$ 1,274,924</u>	<u>-1.23%</u>
TOTAL REVENUE/RESOURCES		<u>\$ 1,264,784</u>	<u>\$ 1,213,475</u>	<u>\$ 1,292,138</u>	<u>\$ 1,275,674</u>	<u>-1.27%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	100,000	100,000	75,000	-25.00%
400	Capital Outlay	64,632	148,600	278,993	255,300	-8.49%
500	Debt Service	50,742	50,742	50,742	50,742	0.00%
900	Non Operating Expense	1,005,000	1,038,790	1,038,342	1,042,500	0.40%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 1,120,374</u>	<u>\$ 1,338,132</u>	<u>\$ 1,468,077</u>	<u>\$ 1,423,542</u>	<u>-3.03%</u>
CHANGE IN FUND BALANCE		<u>\$ 144,410</u>	<u>\$ (124,657)</u>	<u>\$ (175,939)</u>	<u>\$ (147,868)</u>	<u>-15.95%</u>
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 204,099</u>	<u>\$ 318,910</u>	<u>\$ 348,509</u>	<u>\$ 172,570</u>	<u>-50.48%</u>
ESTIMATED ENDING FUND BALANCE		<u>\$ 348,509</u>	<u>\$ 194,253</u>	<u>\$ 172,570</u>	<u>\$ 24,702</u>	<u>-85.69%</u>

CAPITAL OUTLAY - DETAIL

	Description	Amount
405-Facilities	Replace and Retro Fit Meters to Meters w/Auto Rea	\$ 70,000
		<u>70,000</u>
405B-Facilities-Contract	Construct Additional One-Way surge Tank on SRWCS	\$ 185,300
	Total Capital Outlay	<u>\$ 185,300</u>
	Total Capital Outlay	<u>\$ 255,300</u>

DEBT SERVICE - DETAIL

501-Note Payments	Note Payments to AHB for Meter Reading	
	Equipment	\$ 50,742
	Total Debt Service	<u>\$ 50,742</u>

NON OPERATING - DETAIL

920-Transfer Out: SMA	Supplemental for Debt Service & Capital Purchases	\$ 1,037,500
946-Transfer Out: Water & Sewer Sales Tax	Supplemental for Overtime associated with Meter Replacement	5,000
	Total Non Operating	<u>\$ 1,042,500</u>

CITY OF SAPULPA

5/31/2019

FUND: 65

STREET IMPROVEMENT SALES TAX FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM 1/2 CENT DEDICATED SALES TAX, TRANSFERS MADE TO THE SINKING FUND FOR DEBT SERVICE PAYMENTS, AND EXPENDITURES MADE FOR CAPITAL OUTLAY.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 7,549	\$ 5,000	\$ 15,995	\$ 20,000	25.04%
		<u>\$ 7,549</u>	<u>\$ 5,000</u>	<u>\$ 15,995</u>	<u>\$ 20,000</u>	25.04%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 1,579,674	\$ 1,515,469	\$ 1,613,518	\$ 1,593,655	-1.23%
4920	SMA	-	-	-	-	0.00%
4963	Series 2014 Street Cap Rev Bond	-	-	-	-	0.00%
		<u>\$ 1,579,674</u>	<u>\$ 1,515,469</u>	<u>\$ 1,613,518</u>	<u>\$ 1,593,655</u>	-1.23%
TOTAL REVENUES/RESOURCES		<u>\$ 1,587,223</u>	<u>\$ 1,520,469</u>	<u>\$ 1,629,513</u>	<u>\$ 1,613,655</u>	-0.97%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	75,052	60,000	65,503	100,000	52.66%
400	Capital Outlay	324,851	685,000	698,855	1,300,000	86.02%
500	Debt Service	660,770	666,171	666,171	636,964	-4.38%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 1,060,673</u>	<u>\$ 1,411,171</u>	<u>\$ 1,430,529</u>	<u>\$ 2,036,964</u>	42.39%
CHANGE IN FUND BALANCE		<u>\$ 526,550</u>	<u>\$ 109,298</u>	<u>\$ 198,984</u>	<u>\$ (423,309)</u>	-312.74%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 1,032,414</u>	<u>\$ 1,181,086</u>	<u>\$ 1,558,964</u>	<u>\$ 1,757,948</u>	12.76%
ESTIMATED ENDING FUND BALANCE		<u>\$ 1,558,964</u>	<u>\$ 1,290,384</u>	<u>\$ 1,757,948</u>	<u>\$ 1,334,639</u>	-24.08%

CAPITAL OUTLAY - DETAIL

Description	Amount
405B-Facilities-Contract	
FY 19-20 Street Projects	\$ 1,300,000
Replace Castle Creek Drive	
Widen & Overlay Dewey (Watchorn to East end)	
Curb & Gutter Division (Cleveland to Bryan)	-
Total Capital Outlay	<u>\$ 1,300,000</u>

DEBT SERVICE - DETAIL

565-Street Impr Sales Tax	
Series 2014 Capital Improvement Revenue Bonds	\$ 626,228
Revenue Bond Trustee Fees	4,000
Lease with First United Bank for Asphalt Paver & Distributor	6,736
Total Debt Service	<u>\$ 636,964</u>

CITY OF SAPULPA

5/30/2019

FUND: 67

**SERIES 1998 CAPITAL IMPROVEMENT SALES TAX FUND
REVENUE/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20**

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM 1/2 CENT DEDICATED SALES TAX, TRANSFERS MADE TO THE TRUSTEE BANK FOR DEBT SERVICE PAYMENTS AND FOR ADDITIONAL SEWER SYSTEM CAPITAL IMPROVEMENT PROJECTS USING EXCESS MONIES OVER THAT NEEDED FOR ANNUAL DEBT SERVICE.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 52	\$ 100	\$ 245	\$ 250	2.04%
		<u>\$ 52</u>	<u>\$ 100</u>	<u>\$ 245</u>	<u>\$ 250</u>	2.04%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 1,579,674	\$ 1,515,469	\$ 1,613,518	\$ 1,593,655	-1.23%
4920	SMA	-	-	-	-	0.00%
		<u>\$ 1,579,674</u>	<u>\$ 1,515,469</u>	<u>\$ 1,613,518</u>	<u>\$ 1,593,655</u>	-1.23%
TOTAL REVENUES/RESOURCES						
		<u>\$ 1,579,726</u>	<u>\$ 1,515,569</u>	<u>\$ 1,613,763</u>	<u>\$ 1,593,905</u>	-1.23%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	100,000	100.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	1,525,000	1,610,000	1,610,000	1,625,000	0.93%
TOTAL EXPENDITURES/APPROPRIATIONS						
		<u>\$ 1,525,000</u>	<u>\$ 1,610,000</u>	<u>\$ 1,610,000</u>	<u>\$ 1,725,000</u>	7.14%
CHANGE IN FUND BALANCE		\$ 54,726	\$ (94,431)	\$ 3,763	\$ (131,095)	-3583.79%
ESTIMATED BEGINNING FUND BALANCE		\$ 97,790	\$ 124,026	\$ 152,516	\$ 156,279	2.47%
ESTIMATED ENDING FUND BALANCE		\$ 152,516	\$ 29,595	\$ 156,279	\$ 25,184	-83.89%

NON OPERATING - DETAIL

920-Transfer Out: SMA	Supplemental for Debt Service	\$ 1,625,000
	Total Non Operating	<u>\$ 1,625,000</u>

STATUTORY SPECIAL FUNDS

CITY OF SAPULPA

5/30/2019

FUND: 29

STORMWATER MANAGEMENT FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM STORMWATER MANAGEMENT FEES AND EXPENDITURES MADE FOR STORMWATER MAINTENANCE, AND OPERATIONS.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Licenses & Permits:						
4069	Erosion/Sediment Control Permit	\$ 1,550	\$ 1,000	\$ 1,450	\$ 1,400	-3.45%
		<u>\$ 1,550</u>	<u>\$ 1,000</u>	<u>\$ 1,450</u>	<u>\$ 1,400</u>	-3.45%
Charges for Services:						
4066	Stormwater Mgmt Fee-Residential	\$ 344,324	\$ 363,000	\$ 365,367	\$ 365,000	-0.10%
4067	Stormwater Mgmt Fee-Non-Residential	520,342	518,000	518,409	518,000	-0.08%
		<u>\$ 864,666</u>	<u>\$ 881,000</u>	<u>\$ 883,776</u>	<u>\$ 883,000</u>	-0.09%
Interest:						
4081	Interest Earnings	\$ 5,575	\$ 4,500	\$ 8,978	\$ 7,500	-16.46%
		<u>\$ 5,575</u>	<u>\$ 4,500</u>	<u>\$ 8,978</u>	<u>\$ 7,500</u>	-16.46%
Miscellaneous:						
4080	Miscellaneous	\$ 14,456	\$ 17,500	\$ 21,907	\$ 17,500	-20.12%
4086	Reimbursements	8,090	-	-	-	0.00%
4092	Grant - Private	-	-	-	-	0.00%
		<u>\$ 22,546</u>	<u>\$ 17,500</u>	<u>\$ 21,907</u>	<u>\$ 17,500</u>	-20.12%
Transfers In:						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUES/RESOURCES		<u>\$ 894,337</u>	<u>\$ 904,000</u>	<u>\$ 916,111</u>	<u>\$ 909,400</u>	-0.73%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 182,567	\$ 205,134	\$ 245,417	\$ 289,623	18.01%
200	Materials & Supplies	9,800	23,875	17,353	23,875	37.58%
300	Other Services & Charges	68,063	239,045	61,170	239,645	291.77%
400	Capital Outlay	389,400	712,221	88,149	634,735	620.07%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	268,302	68,000	114,480	255,000	122.75%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 918,132</u>	<u>\$ 1,248,275</u>	<u>\$ 526,569</u>	<u>\$ 1,442,878</u>	174.01%
CHANGE IN FUND BALANCE		<u>\$ (23,795)</u>	<u>\$ (344,275)</u>	<u>\$ 389,542</u>	<u>\$ (533,478)</u>	-236.95%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 1,106,917</u>	<u>\$ 1,148,751</u>	<u>\$ 1,083,122</u>	<u>\$ 1,472,664</u>	35.96%
ESTIMATED ENDING FUND BALANCE		<u>\$ 1,083,122</u>	<u>\$ 804,476</u>	<u>\$ 1,472,664</u>	<u>\$ 939,186</u>	-36.23%

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	Dump Trailer	\$ 11,500
		<u>\$ 11,500</u>
405B-Facilities-Contract	Stormwater Improvements Canyon Road 78th to City Limits	\$ 223,635
	Stormwater Improvements Canyon Road 78th to Hwy 66 (STP-Project)	44,600
		<u>\$ 268,235</u>
405C-Right-of-Way Acquisitions	Right of Way Acquisitions for Stormwater Project	\$ 5,000
		<u>\$ 5,000</u>
406-Land	Purchase Remaining Properties for N 8th Street Stormwater Project	\$ 350,000
		<u>\$ 350,000</u>
	Total Fund Capital Outlay	<u>\$ 634,735</u>

NON OPERATING - DETAIL

920-Transfer Out: SMA	Operating Transfer for Administrative Expens	\$ 43,000
930-Transfer Out: Street & Alley	Operating Transfer for Administrative Expens	20,000
945-Transfer Out: CIP	Transfer for 1/2 cost of Vac Truck	192,000
	Total Non Operating Expense	<u>\$ 255,000</u>

CITY OF SAPULPA

5/30/2019

FUND: 30

STREET & ALLEY

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM GASOLINE EXCISE TAX AND MOTOR VEHICLE TAX AND EXPENDITURES MADE FOR STREET MAINTENANCE AND OPERATIONS.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Taxes:						
4006	Motor Vehicle Tax	\$ 145,482	\$ 144,000	\$ 146,918	\$ 146,000	-0.62%
4007	Gasoline Excise Tax	38,930	38,000	37,900	38,000	0.26%
		<u>\$ 184,412</u>	<u>\$ 182,000</u>	<u>\$ 184,818</u>	<u>\$ 184,000</u>	-0.44%
Interest:						
4081	Interest Earnings	\$ 1,141	\$ 1,000	\$ 1,482	\$ 1,200	-19.03%
		<u>\$ 1,141</u>	<u>\$ 1,000</u>	<u>\$ 1,482</u>	<u>\$ 1,200</u>	-19.03%
Miscellaneous:						
4080	Miscellaneous	\$ 703	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	905	-	443	-	-100.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 1,608</u>	<u>\$ -</u>	<u>\$ 443</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4920	SMA	\$ 210,000	\$ 360,000	\$ 360,000	\$ 355,000	-1.39%
4944	Major Thoroughfare	20,000	20,000	20,000	20,000	0.00%
4945	CIP	-	-	-	-	0.00%
		<u>\$ 230,000</u>	<u>\$ 380,000</u>	<u>\$ 380,000</u>	<u>\$ 375,000</u>	-1.32%
TOTAL REVENUE/RESOURCES		<u>\$ 417,161</u>	<u>\$ 563,000</u>	<u>\$ 566,743</u>	<u>\$ 560,200</u>	-1.15%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 443,833	\$ 624,940	\$ 498,972	\$ 615,561	23.37%
200	Materials & Supplies	32,848	43,800	53,892	46,700	-13.35%
300	Other Services & Charges	54,497	53,600	42,952	53,600	24.79%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 531,178</u>	<u>\$ 722,340</u>	<u>\$ 595,816</u>	<u>\$ 715,861</u>	20.15%
CHANGE IN FUND BALANCE		\$ (114,017)	\$ (159,340)	\$ (29,073)	\$ (155,661)	435.41%
ESTIMATED BEGINNING FUND BALANCE		\$ 307,509	\$ 170,219	\$ 193,492	\$ 164,419	-15.03%
ESTIMATED ENDING FUND BALANCE		\$ 193,492	\$ 10,879	\$ 164,419	\$ 8,758	-94.67%

CITY OF SAPULPA

5/30/2019

FUND: 32

HUNTING & FISHING

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES FROM FEES AND OTHER SOURCES AND EXPENDITURES MADE THEREFROM.

		Actual	Budgeted	Estimated	Approved	Percent
		17-18	18-19	18-19	19-20	of Change
REVENUES/RESOURCES:						
Licenses & Permits:						
4049	Short/Long	\$ (9)	\$ -	\$ -	\$ -	0.00%
4050	Trout Fishing Permits	5,232	5,000	4,350	5,000	14.94%
4050.0	Trout Permits - Vendor Sales	1,505	1,000	-	-	0.00%
4050.02	Fishing Permits	8,011	6,000	6,000	7,000	16.67%
4050.02A	Fishing Permits- Vendor Sales	1,509	1,500	500	500	0.00%
4050.03	Hunting Permits	770	1,000	650	700	7.69%
4053	Cattfish/Panfish Permits	5,705	4,500	5,000	6,000	20.00%
4053C	Cattfish/Panfish Permits - Vendor Sales	1,847	1,500	-	-	0.00%
		<u>\$ 24,570</u>	<u>\$ 20,500</u>	<u>\$ 16,500</u>	<u>\$ 19,200</u>	16.36%
Charges for Services:						
4054	Camping Fees	\$ 24,886	\$ 23,000	\$ 22,000	\$ 21,000	-4.55%
		<u>\$ 24,886</u>	<u>\$ 23,000</u>	<u>\$ 22,000</u>	<u>\$ 21,000</u>	-4.55%
Interest:						
4081	Interest Earnings	\$ 79	\$ 50	\$ 172	\$ 100	-41.86%
		<u>\$ 79</u>	<u>\$ 50</u>	<u>\$ 172</u>	<u>\$ 100</u>	-41.86%
Miscellaneous:						
4080	Miscellaneous	\$ 168	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 168</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4920	SMA	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
		<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	0.00%
	TOTAL REVENUE/RESOURCES	<u>\$ 49,703</u>	<u>\$ 58,550</u>	<u>\$ 53,672</u>	<u>\$ 55,300</u>	3.03%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 13,166	\$ 14,000	\$ 14,000	\$ 15,000	7.14%
200	Materials & Supplies	707	1,800	25	1,000	3900.00%
300	Other Services & Charges	24,474	27,540	26,310	27,290	3.72%
400	Capital Outlay	17,548	17,550	17,550	18,000	2.56%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 55,895</u>	<u>\$ 60,890</u>	<u>\$ 57,885</u>	<u>\$ 61,290</u>	5.88%
CHANGE IN FUND BALANCE		<u>\$ (6,192)</u>	<u>\$ (2,340)</u>	<u>\$ (4,213)</u>	<u>\$ (5,990)</u>	42.18%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 22,107</u>	<u>\$ 8,231</u>	<u>\$ 15,915</u>	<u>\$ 11,702</u>	-26.47%
ESTIMATED ENDING FUND BALANCE		<u>\$ 15,915</u>	<u>\$ 5,891</u>	<u>\$ 11,702</u>	<u>\$ 5,712</u>	-51.19%

CAPITAL OUTLAY - DETAIL

Description	Amount
405A-Fish Stockings	
Trout Stocking	\$ 10,000
Cattfish Stocking	8,000
	<u>\$ 18,000</u>
Total Capital Outlay	<u>\$ 18,000</u>

CITY OF SAPULPA

5/31/2019

FUND: 33

GOLF COURSE

REVENUES/RESOURCES AND EXPENSES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM FEES AND OPERATIONAL EXPENSES ASSOCIATED WITH THE GOLF COURSE.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Charges for Services:						
4049	Short/Long	\$ 1	\$ -	\$ (735)	\$ -	-100.00%
4050	Golf Fees	85,662	88,500	78,008	85,000	8.96%
4050-2	Golf Membership Revenue	65,967	67,400	53,536	65,000	21.41%
4054	Concession Revenue	71,250	85,000	21,369	70,000	227.58%
4055	Surcharge - Capital Improvements	32,676	35,000	32,425	35,300	8.87%
4063	Trail Fees	11	-	-	-	0.00%
4064	Cart Rental Fees	66,581	75,000	65,978	67,800	2.76%
4065	Driving Range Fees	7,277	8,500	4,917	6,500	32.19%
		<u>\$ 329,425</u>	<u>\$ 359,400</u>	<u>\$ 255,498</u>	<u>\$ 329,600</u>	29.00%
Interest:						
4081	Interest Earnings	\$ 937	\$ 900	\$ 2,158	\$ 1,200	-44.39%
		<u>\$ 937</u>	<u>\$ 900</u>	<u>\$ 2,158</u>	<u>\$ 1,200</u>	-44.39%
Miscellaneous:						
4080	Miscellaneous	\$ 2,310	\$ -	\$ 160	\$ -	-100.00%
4082	Promotion Income-Advertising	-	-	-	-	
4083	Pro Shop Sales	28,843	30,000	22,993	32,000	
4086	Reimbursements	2,335	-	1,535	-	
4087	Sale of Capital Assets	-	-	-	-	
4900	Contributed Capital Revenue	40,500	-	-	-	0.00%
		<u>\$ 73,988</u>	<u>\$ 30,000</u>	<u>\$ 24,688</u>	<u>\$ 32,000</u>	29.62%
Transfers In:						
4920	SMA	\$ 362,000	\$ 380,000	\$ 380,000	\$ 355,000	-6.58%
		<u>\$ 362,000</u>	<u>\$ 380,000</u>	<u>\$ 380,000</u>	<u>\$ 355,000</u>	-6.58%
	TOTAL REVENUE/RESOURCES	<u>\$ 766,350</u>	<u>\$ 770,300</u>	<u>\$ 662,344</u>	<u>\$ 717,800</u>	8.37%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 484,223	\$ 534,000	\$ 424,938	\$ 515,110	21.22%
200	Materials & Supplies	121,513	153,520	105,248	134,670	27.95%
300	Other Services & Charges	69,526	68,390	82,721	99,915	20.79%
400	Capital Outlay	132,411	8,500	2,750	85,075	2993.64%
500	Debt Service	890	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 808,563</u>	<u>\$ 764,410</u>	<u>\$ 615,657</u>	<u>\$ 834,770</u>	35.59%
	CHANGE IN FUND BALANCE	<u>\$ (42,213)</u>	<u>\$ 5,890</u>	<u>\$ 46,687</u>	<u>\$ (116,970)</u>	-350.54%
	ESTIMATED BEGINNING DESIGNATED FUND BALANCE	<u>\$ 120,343</u>	<u>\$ 152,343</u>	<u>\$ 153,019</u>	<u>\$ 185,444</u>	21.19%
	ESTIMATED BEGINNING UNRESERVED FUND BALANCE	<u>\$ 161,158</u>	<u>\$ 40,441</u>	<u>\$ 86,269</u>	<u>\$ 100,531</u>	17%
	ESTIMATED BEGINNING TOTAL FUND BALANCE	<u>\$ 281,501</u>	<u>\$ 192,784</u>	<u>\$ 239,288</u>	<u>\$ 285,975</u>	19.51%
	ESTIMATED ENDING DESIGNATED FUND BALANCE	<u>\$ 153,019</u>	<u>\$ 187,343</u>	<u>\$ 185,444</u>	<u>\$ 152,169</u>	-17.94%
	ESTIMATED ENDING UNRESERVED FUND BALANCE	<u>\$ 86,269</u>	<u>\$ 11,331</u>	<u>\$ 100,531</u>	<u>\$ 16,836</u>	-83.25%
	ESTIMATED ENDING TOTAL FUND BALANCE	<u>\$ 239,288</u>	<u>\$ 198,674</u>	<u>\$ 285,975</u>	<u>\$ 169,005</u>	-40.90%

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	Grill Equipment	\$ 3,000
	Total Equipment	<u>\$ 3,000</u>
401.01-Equipment-Designated	Contour Mower	\$ 22,000
	Total Equipment-Designated	<u>\$ 22,000</u>
402-Furniture	Furniture for Grill & Paths	\$ 5,000
	Total Equipment	<u>\$ 5,000</u>
405-Facilities	Pressure Maintenance Pump	\$ 8,500
	Total Facilities	<u>\$ 8,500</u>
405.01-Facilities-Designated	1150 Feet Concrete Path on Holes	
	12 & 4	\$ 46,575
	Total Facilities	<u>\$ 46,575</u>
	Total Capital Outlay	<u>\$ 85,075</u>

CITY OF SAPULPA

5/30/2019

FUND: 36

SAPULPA AQUATICS CENTER FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

**DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM POOL OPERATIONS
AND EXPENSES FOR POOL OPERATIONS**

		Actual	Budgeted	Estimated	Approved	Percent
		17-18	18-19	18-19	19-20	of Change
REVENUES/RESOURCES:						
Charges for Service:						
4050	Rental Income	\$ 11,741	\$ 13,000	\$ 15,502	\$ 13,000	-16.14%
4062	Swimming Pool Fees	69,302	72,500	65,381	70,000	
4063	Aquatics Program Income	9,495	11,000	10,070	11,000	9.24%
4064	Season Passes	6,813	10,000	8,479	9,000	
		<u>\$ 97,351</u>	<u>\$ 106,500</u>	<u>\$ 99,432</u>	<u>\$ 103,000</u>	3.59%
Interest:						
4081	Interest Earnings	\$ 223	\$ 150	\$ 480	\$ 450	-6.25%
		<u>\$ 223</u>	<u>\$ 150</u>	<u>\$ 480</u>	<u>\$ 450</u>	-6.25%
Miscellaneous:						
4049	Short & Long	\$ 38	\$ -	\$ -	\$ -	0.00%
4054	Concession Revenue	33,007	34,000	31,611	33,000	4.39%
4080	Miscellaneous	1	-	-	-	0.00%
4082	Donations	-	15,000	-	57,500	100.00%
4086	Reimbursements	-	-	4,941	-	-100.00%
		<u>\$ 33,046</u>	<u>\$ 49,000</u>	<u>\$ 36,552</u>	<u>\$ 90,500</u>	147.59%
Transfers In:						
4944	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 130,620</u>	<u>\$ 155,650</u>	<u>\$ 136,464</u>	<u>\$ 193,950</u>	42.13%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 69,925	\$ 106,195	\$ 94,616	\$ 108,000	14.15%
200	Materials & Supplies	29,340	47,380	47,430	48,030	1.27%
300	Other Services & Charges	16,282	24,000	39,573	38,000	-3.97%
400	Capital Outlay	-	8,650	8,650	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 115,547</u>	<u>\$ 186,225</u>	<u>\$ 190,269</u>	<u>\$ 194,030</u>	1.98%
CHANGE IN FUND BALANCE		<u>\$ 15,073</u>	<u>\$ (30,575)</u>	<u>\$ (53,805)</u>	<u>\$ (80)</u>	-99.85%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 44,197</u>	<u>\$ 37,483</u>	<u>\$ 59,270</u>	<u>\$ 5,465</u>	-90.78%
ESTIMATED ENDING FUND BALANCE		<u>\$ 59,270</u>	<u>\$ 6,908</u>	<u>\$ 5,465</u>	<u>\$ 5,385</u>	-1.46%

CITY OF SAPULPA

5/30/2019

FUND: 37

**PARKS AND RECREATION CAPITAL FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20**

DESCRIPTION: TO ACCOUNT FOR REVENUE RECEIVED AND EXPENDITURES MADE EXCLUSIVELY FOR THE ACQUISITION OF NEW PARK LANDS AND/OR CAPITAL AND MAINTENANCE IMPROVEMENTS OF SUCH NEW PARKS OR EXISTING PARKS.

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:					
Interest:					
4081 Interest Earnings	\$ 59	\$ 70	\$ 385	\$ 300	-22.08%
	<u>\$ 59</u>	<u>\$ 70</u>	<u>\$ 385</u>	<u>\$ 300</u>	-22.08%
Transfers In					
4910 Transfer In: General Fund	\$ 22,475	\$ 8,000	\$ 22,550	\$ 10,000	-55.65%
	<u>\$ 22,475</u>	<u>\$ 8,000</u>	<u>\$ 22,550</u>	<u>\$ 10,000</u>	-55.65%
TOTAL REVENUE/RESOURCES	<u>\$ 22,534</u>	<u>\$ 8,070</u>	<u>\$ 22,935</u>	<u>\$ 10,300</u>	-55.09%
EXPENDITURES/APPROPRIATIONS:					
100 Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200 Materials & Supplies	-	-	-	-	0.00%
300 Other Services & Charges	-	-	-	-	0.00%
400 Capital Outlay	1,850	-	-	40,000	100.00%
500 Debt Service	-	-	-	-	0.00%
900 Non Operating Expense	-	11,600	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 1,850</u>	<u>\$ 11,600</u>	<u>\$ -</u>	<u>\$ 40,000</u>	100.00%
CHANGE IN FUND BALANCE	<u>\$ 20,684</u>	<u>\$ (3,530)</u>	<u>\$ 22,935</u>	<u>\$ (29,700)</u>	-229.50%
ESTIMATED BEGINNING FUND BALANCE	<u>\$ 9,257</u>	<u>\$ 11,564</u>	<u>\$ 29,941</u>	<u>\$ 52,876</u>	76.60%
ESTIMATED ENDING FUND BALANCE	<u>\$ 29,941</u>	<u>\$ 8,034</u>	<u>\$ 52,876</u>	<u>\$ 23,176</u>	-56.17%

CAPITAL OUTLAY - DETAIL

Description	Amount
405-Facilities	
Parking & Signage for Aaron's Angels Park	\$ 25,000
McGoy Basketball Court Upgrade	15,000
Total Capital Outlay	<u>\$ 40,000</u>

CITY OF SAPULPA

5/30/2019

FUND: 38

PARKS DEVELOPMENT FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUE RECEIVED FROM HOTEL/MOTEL TAX AND EXPENDITURES FOR THE ACQUISITION OF NEW PARK LANDS AND/OR MAKING OFF-SITE AND ON-SITE CAPITAL IMPROVEMENTS TO PARKS NOW BELONGING TO, OR HEREAFTER ACQUIRED BY THE CITY.

		Actual	Budgeted	Estimated	Approved	Percent
		17-18	18-19	18-19	19-20	of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 381	\$ 150	\$ 485	\$ 500	3.09%
		<u>\$ 381</u>	<u>\$ 150</u>	<u>\$ 485</u>	<u>\$ 500</u>	3.09%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	-	43,784	-	-100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,784</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4959	Transfer In: Hotel/Motel Tax	\$ 45,109	\$ 42,188	\$ 48,348	\$ 44,063	-8.86%
		<u>\$ 45,109</u>	<u>\$ 42,188</u>	<u>\$ 48,348</u>	<u>\$ 44,063</u>	-8.86%
TOTAL REVENUE/RESOURCES		<u>\$ 45,490</u>	<u>\$ 42,338</u>	<u>\$ 92,617</u>	<u>\$ 44,563</u>	-51.88%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	15,651	50,000	132,925	20,000	-84.95%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 15,651</u>	<u>\$ 50,000</u>	<u>\$ 132,925</u>	<u>\$ 20,000</u>	-84.95%
CHANGE IN FUND BALANCE		<u>\$ 29,839</u>	<u>\$ (7,662)</u>	<u>\$ (40,308)</u>	<u>\$ 24,563</u>	-160.94%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 75,220</u>	<u>\$ 35,648</u>	<u>\$ 105,059</u>	<u>\$ 64,751</u>	-38.37%
ESTIMATED ENDING FUND BALANCE		<u>\$ 105,059</u>	<u>\$ 27,986</u>	<u>\$ 64,751</u>	<u>\$ 89,314</u>	37.93%

CAPITAL OUTLAY - DETAIL

Description	Amount
404-Building & Fixtures	
Skylight Repairs at BTW	20,000
Total Capital Outlay	<u>\$ 20,000</u>

CITY OF SAPULPA

5/30/2019

FUND: 42

FEDERAL SEIZURES AND FORFEITURES FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR MONIES RECEIVED FROM FEDERAL DRUG SEIZURES. ALL MONIES AND PROPERTY RECEIVED MUST BE USED FOR LAW ENFORCEMENT PURPOSES ONLY.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 557	\$ 500	\$ 805	\$ 750	-6.83%
		<u>\$ 557</u>	<u>\$ 500</u>	<u>\$ 805</u>	<u>\$ 750</u>	-6.83%
Miscellaneous:						
4034	Federal Seized & Forfeiture Revenue	\$ 11,333	\$ -	\$ -	\$ -	0.00%
4080	Miscellaneous	-	-	-	-	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 11,333</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910	Genera Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 11,890</u>	<u>\$ 500</u>	<u>\$ 805</u>	<u>\$ 750</u>	-6.83%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	52,867	-	24,210	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	4,179	6,400	5,670	3,200	-43.56%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 57,046</u>	<u>\$ 6,400</u>	<u>\$ 29,880</u>	<u>\$ 3,200</u>	-89.29%
CHANGE IN FUND BALANCE		<u>\$ (45,156)</u>	<u>\$ (5,900)</u>	<u>\$ (29,075)</u>	<u>\$ (2,450)</u>	-91.57%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 156,278</u>	<u>\$ 109,857</u>	<u>\$ 111,122</u>	<u>\$ 82,047</u>	-26.16%
ESTIMATED ENDING FUND BALANCE		<u>\$ 111,122</u>	<u>\$ 103,957</u>	<u>\$ 82,047</u>	<u>\$ 79,597</u>	-2.99%

NON OPERATING - DETAIL

960-Transfer Out: Grants & Aid

Cash Match-Vest Grant
Total Non Operating

\$ 3,200
\$ 3,200

CITY OF SAPULPA

5/30/2019

FUND: 43

CEMETERY PERPETUAL CARE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM 12.5% (TWELVE AND ONE-HALF PERCENT) OF CEMETERY LOT SALES AND INTERMENTS, PER TITLE 11, SECTION 26-109 OKLAHOMA STATE STATUTE. THE PRINCIPAL CAN ONLY BE USED FOR THE PURCHASE OF LAND AND FOR MAKING CAPITAL IMPROVEMENTS AS DEFINED IN TITLE 11, SECTION 17-110, OKLAHOMA STATE STATUTES.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 106	\$ 125	\$ 285	\$ 250	-12.28%
		<u>\$ 106</u>	<u>\$ 125</u>	<u>\$ 285</u>	<u>\$ 250</u>	-12.28%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4931	Cemetery Maintenance Fund	\$ 11,209	\$ 8,125	\$ 10,325	\$ 8,125	-21.31%
		<u>\$ 11,209</u>	<u>\$ 8,125</u>	<u>\$ 10,325</u>	<u>\$ 8,125</u>	-21.31%
TOTAL REVENUE/RESOURCES		<u>\$ 11,315</u>	<u>\$ 8,250</u>	<u>\$ 10,610</u>	<u>\$ 8,375</u>	-21.07%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	10,260	9,937	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ -</u>	<u>\$ 10,260</u>	<u>\$ 9,937</u>	<u>\$ -</u>	-100.00%
CHANGE IN FUND BALANCE		\$ 11,315	\$ (2,010)	\$ 673	\$ 8,375	1144.43%
ESTIMATED BEGINNING FUND BALANCE		\$ 19,143	\$ 29,342	\$ 30,458	\$ 31,131	2.21%
ESTIMATED ENDING FUND BALANCE		\$ 30,458	\$ 27,332	\$ 31,131	\$ 39,506	26.90%

CITY OF SAPULPA

5/30/2019

FUND: 47

VACCINATION/SPAY/NEUTER ESCROW FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR MONIES RECEIVED FROM PET ADOPTIONS AND EXPENDITURES RELATED TO VACCINATIONS, SPAYING, NEUTERING FEES.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Charges for Services:						
4085	Spay/Neuter Fees	\$ 16,343	\$ 15,550	\$ 11,127	\$ 15,000	34.81%
		<u>\$ 16,343</u>	<u>\$ 15,550</u>	<u>\$ 11,127</u>	<u>\$ 15,000</u>	34.81%
Interest:						
4081	Interest Earnings	\$ 22	\$ 15	\$ 41	\$ 25	-39.02%
		<u>\$ 22</u>	<u>\$ 15</u>	<u>\$ 41</u>	<u>\$ 25</u>	-39.02%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 16,365</u>	<u>\$ 15,565</u>	<u>\$ 11,168</u>	<u>\$ 15,025</u>	34.54%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	16,448	15,000	8,539	13,000	52.24%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 16,448</u>	<u>\$ 15,000</u>	<u>\$ 8,539</u>	<u>\$ 13,000</u>	52.24%
CHANGE IN FUND BALANCE		\$ (83)	\$ 565	\$ 2,629	\$ 2,025	-22.97%
ESTIMATED BEGINNING FUND BALANCE		\$ 3,676	\$ 5,723	\$ 3,593	\$ 6,222	73.17%
ESTIMATED ENDING FUND BALANCE		\$ 3,593	\$ 6,288	\$ 6,222	\$ 8,247	32.55%

CITY OF SAPULPA

5/30/2019

FUND: 49

**SEWER SYSTEM DEVELOPMENT AND EXTENSION FEE FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20**

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM SEWER SYSTEM DEVELOPMENT AND EXTENSION FEES ASSOCIATED WITH THE SEWER EXPANSION PROGRAM, RELATED EXPENSES, AND TO ACCOUNT FOR FUNDS BEING PLACED IN ESCROW WHICH ARE RECEIVED FROM DEVELOPERS.

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:					
Charges for Services:					
4038 System Development Fee	\$ 16,005	\$ -	\$ -	\$ -	0.00%
4039 System Extension Fee	12,576	-	-	-	0.00%
	<u>\$ 28,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Interest:					
4081 Interest Earnings	\$ 583	\$ 400	\$ 609	\$ 500	-17.90%
	<u>\$ 583</u>	<u>\$ 400</u>	<u>\$ 609</u>	<u>\$ 500</u>	<u>-17.90%</u>
Miscellaneous:					
4080 Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086 Reimbursements	-	-	-	-	0.00%
4203 Loan Proceeds	-	-	345,550	7,323,550	2019.39%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 345,550</u>	<u>\$ 7,323,550</u>	<u>2019.39%</u>
Transfers In:					
4920 SMA	\$ 172,313	\$ -	\$ -	\$ -	0.00%
	<u>\$ 172,313</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL RESOURCES/REVENUES	<u>\$ 201,477</u>	<u>\$ 400</u>	<u>\$ 346,159</u>	<u>\$ 7,324,050</u>	<u>2015.81%</u>
EXPENDITURES/APPROPRIATIONS:					
525-Wastewater Treatment Plant Improvements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	-	-	111,200	618,200	455.94%
400-Capital Outlay	-	-	-	3,817,650	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,200</u>	<u>\$ 4,435,850</u>	<u>3889.07%</u>
526-Wastewater Line Construction					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	-	-	149,400	419,180	180.58%
400-Capital Outlay	-	-	-	2,468,520	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,400</u>	<u>\$ 2,887,700</u>	<u>1832.86%</u>
549-Sewer System Development & Extension					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	-	-	-	-	0.00%
400-Capital Outlay	-	-	84,950	-	-100.00%
500-Debt Service	172,313	-	-	-	0.00%
900-Non Operating	6,800	-	-	-	0.00%
	<u>\$ 179,113</u>	<u>\$ -</u>	<u>\$ 84,950</u>	<u>\$ -</u>	<u>-100.00%</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 179,113</u>	<u>\$ -</u>	<u>\$ 345,550</u>	<u>\$ 7,323,550</u>	<u>2019.39%</u>
CHANGE IN FUND BALANCE	<u>\$ 22,364</u>	<u>\$ 400</u>	<u>\$ 609</u>	<u>\$ 500</u>	<u>-17.90%</u>
ESTIMATED BEGINNING FUND BALANCE	<u>\$ 60,148</u>	<u>\$ 88,377</u>	<u>\$ 82,512</u>	<u>\$ 83,121</u>	<u>0.74%</u>
ESTIMATED ENDING FUND BALANCE	<u>\$ 82,512</u>	<u>\$ 88,777</u>	<u>\$ 83,121</u>	<u>\$ 83,621</u>	<u>0.60%</u>

CAPITAL OUTLAY - DETAIL

Description	Amount
525-Wastewater Treatment Plant Impr	Wastewater Treatment Improvements including SBR Aeration System, UV Disinfection System, and Dewatering Facility
	<u>\$ 3,817,650</u>
	<u>\$ 3,817,650</u>
415-Wastewater Line Construction	Frankhoma Road Sanitary Sewer Extension
	<u>\$ 2,468,520</u>
	<u>\$ 2,468,520</u>
	<u>\$ 6,286,170</u>

CITY OF SAPULPA

5/30/2019

FUND: 55

EMPLOYEE INSURANCE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: EMPLOYEE INSURANCE FUND IS TO ACCOUNT FOR REVENUES AND EXPENDITURES OF COSTS FOR EMPLOYEES WITH THE CITY AND INCLUDING POLICE AND FIRE RETIREES.

		Actual	Budgeted	Estimated	Approved	Percent
		17-18	18-19	18-19	19-20	of Change
REVENUES/RESOURCES:						
Charges for Service:						
4131	Life Ins. Premiums	\$ 56,514	\$ 60,000	\$ 58,000	\$ 60,000	3.45%
4132	Fees & Other	2,692,931	2,827,500	2,741,200	2,827,500	3.15%
		<u>\$ 2,749,445</u>	<u>\$ 2,887,500</u>	<u>\$ 2,799,200</u>	<u>\$ 2,887,500</u>	3.15%
Interest:						
4081	Interest Earnings	\$ -	\$ -	\$ -		0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -			0.00%
4086	Reimbursements	-	-			0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4944	SMA	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 2,749,445</u>	<u>\$ 2,887,500</u>	<u>\$ 2,799,200</u>	<u>\$ 2,887,500</u>	3.15%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	2,746,833	2,885,000	2,791,300	2,885,000	3.36%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 2,746,833</u>	<u>\$ 2,885,000</u>	<u>\$ 2,791,300</u>	<u>\$ 2,885,000</u>	3.36%
CHANGE IN FUND BALANCE		\$ 2,612	\$ 2,500	\$ 7,900	\$ 2,500	-68.35%
ESTIMATED BEGINNING FUND BALANCE		\$ 14,171	\$ 30,163	\$ 16,783	\$ 24,683	47.07%
ESTIMATED ENDING FUND BALANCE		\$ 16,783	\$ 32,663	\$ 24,683	\$ 27,183	10.13%

CITY OF SAPULPA

5/30/2019

FUND: 57

E - 911

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM TARIFF RATES ON BASE LINE TELEPHONE CHARGES AND EXPENDITURES FOR OPERATIONS AND MAINTENANCE OF THE E-911 SYSTEM.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Charges for Service:						
4059	Miscellaneous E-911 Charges	\$ 10,946	\$ 5,000	\$ 924	\$ 8,000	765.80%
4059A	SW Bell Telephone (AT&T)	29,253	12,000	24,982	20,000	-19.94%
4059B	Oklahoma Comm. Systems	3,332	757	3,068	2,000	-34.81%
4059C	Cimarron Telephone	755	165	758	500	-34.04%
4060	INCOG - Wireless	257,960	260,000	256,688	249,500	-2.80%
		<u>\$ 302,246</u>	<u>\$ 277,922</u>	<u>\$ 286,420</u>	<u>\$ 280,000</u>	-2.24%
Interest:						
4081	Interest Earnings	\$ 404	\$ 400	\$ 711	\$ 500	-29.68%
		<u>\$ 404</u>	<u>\$ 400</u>	<u>\$ 711</u>	<u>\$ 500</u>	-29.68%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910	General Fund	150,000	150,000	150,000	270,000	80.00%
		<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 270,000</u>	80.00%
TOTAL REVENUE/RESOURCES						
		<u>\$ 452,650</u>	<u>\$ 428,322</u>	<u>\$ 437,131</u>	<u>\$ 550,500</u>	25.93%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 384,131	\$ 430,835	\$ 433,451	\$ 475,665	9.74%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	66,595	80,000	62,842	80,000	27.30%
400	Capital Outlay	40,000	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS						
		<u>\$ 490,726</u>	<u>\$ 510,835</u>	<u>\$ 496,293</u>	<u>\$ 555,665</u>	11.96%
CHANGE IN FUND BALANCE						
		\$ (38,076)	\$ (82,513)	\$ (59,162)	\$ (5,165)	-91.27%
ESTIMATED BEGINNING FUND BALANCE						
		\$ 115,899	\$ 97,896	\$ 77,823	\$ 18,661	-76.02%
ESTIMATED ENDING FUND BALANCE						
		\$ 77,823	\$ 15,383	\$ 18,661	\$ 13,496	-27.68%

CITY OF SAPULPA

5/30/2019

FUND: 58

MUNICIPAL JUVENILE COURT

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED AND EXPENDITURES RELATED TO THE MUNICIPAL JUVENILE COURT AND/OR ANY JUVENILE PROGRAMS.

		Actual	Budgeted	Estimated	Approved	Percent
		17-18	18-19	18-19	19-20	of Change
REVENUES/RESOURCES:						
Fines & Forfeitures:						
4070	Juvenile Court Fines	\$ 25,378	\$ 31,000	\$ 25,036	\$ 25,000	-0.14%
		<u>\$ 25,378</u>	<u>\$ 31,000</u>	<u>\$ 25,036</u>	<u>\$ 25,000</u>	-0.14%
Interest:						
4081	Interest Earnings	\$ 117	\$ 200	\$ 247	\$ 225	-8.91%
		<u>\$ 117</u>	<u>\$ 200</u>	<u>\$ 247</u>	<u>\$ 225</u>	-8.91%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4944	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 25,495</u>	<u>\$ 31,200</u>	<u>\$ 25,283</u>	<u>\$ 25,225</u>	-0.23%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 21,909	\$ 22,050	\$ 22,134	\$ 22,250	0.52%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	795	3,800	3,800	3,800	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 22,704</u>	<u>\$ 25,850</u>	<u>\$ 25,934</u>	<u>\$ 26,050</u>	0.45%
CHANGE IN FUND BALANCE		\$ 2,791	\$ 5,350	\$ (651)	\$ (825)	26.73%
ESTIMATED BEGINNING FUND BALANCE		\$ 25,183	\$ 34,846	\$ 27,974	\$ 27,323	-2.33%
ESTIMATED ENDING FUND BALANCE		\$ 27,974	\$ 40,196	\$ 27,323	\$ 26,498	-3.02%

CITY OF SAPULPA

5/31/2019

FUND: 59

HOTEL/MOTEL TAX FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM HOTEL/MOTEL TAX AND EXPENDITURES FOR OPERATIONS OF THE SAPULPA ECONOMIC DEVELOPMENT DEPARTMENT, PROMOTING TOURISM, AND PARK CAPITAL IMPROVEMENTS

		Actual	Budgeted	Estimated	Approved	Percent
		17-18	18-19	18-19	19-20	of Change
REVENUES/RESOURCES:						
Taxes:						
4004	Hotel/Motel Tax	\$ 238,006	\$ 225,000	\$ 257,858	\$ 235,000	-8.86%
		<u>\$ 238,006</u>	<u>\$ 225,000</u>	<u>\$ 257,858</u>	<u>\$ 235,000</u>	-8.86%
Interest:						
4081	Interest Earnings	\$ 419	\$ 200	\$ 1,059	\$ 1,000	-5.57%
		<u>\$ 419</u>	<u>\$ 200</u>	<u>\$ 1,059</u>	<u>\$ 1,000</u>	-5.57%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4920	SMA	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 238,425</u>	<u>\$ 225,200</u>	<u>\$ 258,917</u>	<u>\$ 236,000</u>	-8.85%
EXPENDITURES/APPROPRIATIONS:						
501-Tourism						
	100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
	200-Materials & Supplies	-	-	-	-	0.00%
	300-Other Fees & Charges	45,109	42,188	48,348	44,063	-8.86%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	-	-	-	-	0.00%
		<u>\$ 45,109</u>	<u>\$ 42,188</u>	<u>\$ 48,348</u>	<u>\$ 44,063</u>	-8.86%
559-Economic Development						
	100-Personnel Services	\$ 19,901	\$ 151,670	\$ 86,594	\$ 30,692	-64.56%
	200-Materials & Supplies	1,580	1,750	-	-	0.00%
	300-Other Fees & Charges	31,170	55,700	38,102	125,700	229.90%
	400-Capital Outlay	4,058	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	-	-	-	-	0.00%
		<u>\$ 56,709</u>	<u>\$ 209,120</u>	<u>\$ 124,696</u>	<u>\$ 156,392</u>	25.42%
590-Non-Departmental						
	100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
	200-Materials & Supplies	-	-	-	-	0.00%
	300-Other Fees & Charges	23,151	35,000	23,988	30,000	25.06%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	45,109	42,188	48,348	44,063	-8.86%
		<u>\$ 68,260</u>	<u>\$ 77,188</u>	<u>\$ 72,336</u>	<u>\$ 74,063</u>	2.39%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 170,078</u>	<u>\$ 328,496</u>	<u>\$ 245,380</u>	<u>\$ 274,518</u>	11.87%
CHANGE IN FUND BALANCE		<u>\$ 68,347</u>	<u>\$ (103,296)</u>	<u>\$ 13,537</u>	<u>\$ (38,518)</u>	-384.54%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 51,751</u>	<u>\$ 116,908</u>	<u>\$ 120,098</u>	<u>\$ 133,635</u>	11.27%
ESTIMATED ENDING FUND BALANCE		<u>\$ 120,098</u>	<u>\$ 13,612</u>	<u>\$ 133,635</u>	<u>\$ 95,117</u>	-28.82%

NON OPERATING - DETAIL

938-Transfer Out: Park Development Fund	Required Revenue (18.75%) Transfer	\$ 44,063
	Total Non Operating	<u>\$ 44,063</u>

GRANTS AND AID FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED AND EXPENDITURES MADE FOR ALL GRANT PROJECTS, EXCEPT FOR LIBRARY GRANTS AND AID.

FUND SUMMARY

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	159,595	6,400	2,135,422	3,200	-99.85%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	12	100	-	100	100.00%
	Miscellaneous	-	1,505,370	1,559,286	-	-100.00%
	Transfers In	4,179	6,400	52,150	3,200	-93.86%
	Total Revenues/Resources:	\$ 163,786	\$ 1,518,270	\$ 3,746,858	\$ 6,500	-99.83%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 25,939	\$ -	\$ 128,952	\$ -	-100.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	95,625	-	815,437	-	-100.00%
400	Capital Outlay:	196,687	2,279,878	2,511,188	6,400	-99.75%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	Total Expenditures/Appropriations:	\$ 318,251	\$ 2,279,878	\$ 3,455,577	\$ 6,400	-99.81%
CHANGE IN FUND BALANCE		\$ 154,465	\$ 761,608	\$ -	\$ -	0.00%
ESTIMATED BEGINNING FUND BALANCE		\$ 10,972	\$ 776,148	\$ (143,493)	\$ 147,788	-202.99%
ESTIMATED ENDING FUND BALANCE		\$ (143,493)	\$ 14,540	\$ 147,788	\$ 147,888	0.07%

CITY OF SAPULPA
GRANTS AND AID FUND
REVENUE/RESOURCES - DETAIL
FISCAL YEAR 19-20

5/30/2019

FUND: 60

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Intergovernmental:						
4331	Grant: National Park Service	\$ -	\$ -	\$ -	\$ -	0.00%
4338	Grant: NPS - RT 66 Auto Museum	-	-	-	-	0.00%
4340	Grant: OAG	-	-	-	-	0.00%
4341	Grant: CDBG-DR	-	-	-	-	0.00%
4361.20	Grant: CDBG 2016-Tulsa County Allocation	89,964	-	-	-	0.00%
4361.21	Grant: CDBG 2017-Tulsa County Allocation	-	-	106,823	-	-100.00%
4361.22	Grant: CDBG 2018-Tulsa County Allocation	-	-	203,481	-	-100.00%
4366	Grant: JAG-LLE	-	-	-	-	0.00%
4369+19	Grant: OHSO 2016-2017	10,281	-	-	-	0.00%
4369+20	Grant: OHSO 2017-2018	12,609	-	20,144	-	-100.00%
4369+21	Grant: OHSO 2018-2019	-	-	39,140	-	-100.00%
4370	Grant: Urban Comm Recreation Trails Restorati	-	-	-	-	0.00%
4376	Grant: Bureau of Justice Vest Program	-	6,400	4,133	3,200	-22.57%
4378	Grant: LWCF	-	-	-	-	0.00%
4380	Grant: Alternative Fuel Incentives	46,741	-	-	-	0.00%
4381	Grant: ODOT	-	-	-	-	0.00%
4384	Grant: Kelly Lane Park	-	-	160,000	-	-100.00%
4385.01	Grant: OK Homeland Security	-	-	101,701	-	-100.00%
4385.02	Grant: EWM 2007	-	-	-	-	0.00%
4391	Grant: Recreation Trails - Hollier Park	-	-	-	-	0.00%
4392	Grant: EDA - Polson Industrial Park	-	-	1,500,000	-	-100.00%
		<u>\$ 159,595</u>	<u>\$ 6,400</u>	<u>\$ 2,135,422</u>	<u>\$ 3,200</u>	<u>-99.85%</u>
Interest:						
4081	Interest Revenues	\$ 12	\$ 100	\$ -	\$ 100	100.00%
		<u>\$ 12</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>100.00%</u>
Miscellaneous:						
4080	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	1,505,370	1,559,286	-	-100.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ 1,505,370</u>	<u>\$ 1,559,286</u>	<u>\$ -</u>	<u>-100.00%</u>
Transfers In:						
4929	Stormwater Management Fund	\$ -	\$ -	\$ 46,480	\$ -	-100.00%
4938	Park Development Fund (584)	-	-	-	-	0.00%
4942	Federal Seized & Forfeiture (576)	4,179	6,400	5,670	3,200	-43.56%
4945	Capital Improvement Fund (584)	-	-	-	-	0.00%
4965	Street Impr Sales Tax Fund (561)	-	-	-	-	0.00%
		<u>\$ 4,179</u>	<u>\$ 6,400</u>	<u>\$ 52,150</u>	<u>\$ 3,200</u>	<u>-93.86%</u>
TOTAL REVENUES/RESOURCES:		<u>\$ 163,786</u>	<u>\$ 1,518,270</u>	<u>\$ 3,746,858</u>	<u>\$ 6,500</u>	<u>-99.83%</u>

CITY OF SAPULPA

5/30/2019

FUND: 60

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 19-20

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
531-National Park Service					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
538-NPS - Rt 66 Auto Museum					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
540-OAG (Oklahoma Attorney General)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
541-CDBG-DR					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
561-CDBG - Tulsa County Allocation					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	2,410	-	356,784	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 2,410</u>	<u>\$ -</u>	<u>\$ 356,784</u>	<u>\$ -</u>	-100.00%
566-JAG-LLE					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
569-OHSO Traffic Collision Reduction Program					
100-Personnel Services	\$ 25,939	\$ -	\$ 53,453	\$ -	-100.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 25,939</u>	<u>\$ -</u>	<u>\$ 53,453</u>	<u>\$ -</u>	-100.00%
570-Kelly Lane Park Recreation Trail Restoration					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
576-Bureau of Justice Vest Grant					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	8,358	12,800	11,340	6,400	-43.56%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 8,358</u>	<u>\$ 12,800</u>	<u>\$ 11,340</u>	<u>\$ 6,400</u>	-43.56%

CITY OF SAPULPA

5/31/2019

FUND: 60

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 19-20

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
578-LWCF-Liberty Park					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
580-INCOG Alternative Fuel Vehicles					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	67,740	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 67,740</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
581-ODOT (Oklahoma Department of Transportation)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
584-LWCF-Kelly Lane Park					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	2,169	-	8,448	-	-100.00%
400-Capital Outlay	118,179	125,953	638	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 120,348</u>	<u>\$ 125,953</u>	<u>\$ 9,086</u>	<u>\$ -</u>	<u>-100.00%</u>
585-FEMA-Fire Department, Federal Assistance to Firefighters					
100-Personnel Services	\$ -	\$ -	\$ 75,499	\$ -	-100.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	36,200	-	-100.00%
400-Capital Outlay	-	-	1,301	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,000</u>	<u>\$ -</u>	<u>-100.00%</u>
592-EDA - Polson Industrial Park					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	93,456	-	770,789	-	-100.00%
400-Capital Outlay	-	2,141,125	2,141,125	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 93,456</u>	<u>\$ 2,141,125</u>	<u>\$ 2,911,914</u>	<u>\$ -</u>	<u>-100.00%</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 318,251</u>	<u>\$ 2,279,878</u>	<u>\$ 3,455,577</u>	<u>\$ 6,400</u>	<u>-99.81%</u>

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
576-BJA-Vest Program	12 Ballistic Vests	\$ 6,400
	Total Capital Outlay	<u>\$ 6,400</u>

CITY OF SAPULPA

5/30/2019

FUND: 81

G. O. BOND SINKING FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY FISCAL YEAR 19-20

DESCRIPTION: TO ACCOUNT FOR ADVALOREM TAX LEVIES AND INTERFUND TRANSFERS TO PAY DEBT SERVICE ON GENERAL OBLIGATION BOND ISSUES AND LEGAL JUDGMENTS.

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Taxes:						
4008	Ad Valorem	\$ 1,793,635	\$ 2,153,502	\$ 2,027,839	\$ 1,970,098	-2.85%
4011	Ad Valorem-Prior Years	77,012	75,373	75,955	75,000	-1.26%
		<u>\$ 1,870,647</u>	<u>\$ 2,228,875</u>	<u>\$ 2,103,794</u>	<u>\$ 2,045,098</u>	<u>-2.79%</u>
Interest:						
4081	Interest Earnings	\$ 5,526	\$ 4,500	\$ 9,827	\$ 7,500	-23.68%
		<u>\$ 5,526</u>	<u>\$ 4,500</u>	<u>\$ 9,827</u>	<u>\$ 7,500</u>	<u>-23.68%</u>
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4204	Judgment Proceeds	800,000	-	-	-	0.00%
4206	Pemium on Bond Issue	-	-	-	-	0.00%
		<u>\$ 800,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL REVENUES/RESOURCES		<u>\$ 2,676,173</u>	<u>\$ 2,233,375</u>	<u>\$ 2,113,621</u>	<u>\$ 2,052,598</u>	<u>-2.89%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	800,000	-	-	-	0.00%
500	Debt Service	1,767,225	2,206,253	2,050,725	2,126,236	3.68%
900	Non Operating Expense	4,520	4,590	5,526	9,827	77.83%
TOTAL EXPENDITURES/APPROPRIATIONS:		<u>\$ 2,571,745</u>	<u>\$ 2,210,843</u>	<u>\$ 2,056,251</u>	<u>\$ 2,136,063</u>	<u>3.88%</u>
CHANGE IN FUND BALANCE		\$ 104,428	\$ 22,532	\$ 57,370	\$ (83,465)	-245.49%
ESTIMATED BEGINNING FUND BALANCE		\$ 792,264	\$ 87,920	\$ 896,692	\$ 954,062	6.40%
ESTIMATED ENDING FUND BALANCE		\$ 896,692	\$ 110,452	\$ 954,062	\$ 870,597	-8.75%

DEBT SERVICE - DETAIL

501I-Interest	Series 2010 Bonds	\$ 158,187
	Series 2012A Bonds	18,745
	Series 2012B Bonds	34,253
	Series 2015 Bonds	78,200
	Series 2015A Bonds	70,410
	Series 2016 Bonds	17,625
		<u>\$ 377,420</u>
501P-Principal	Series 2010 Bonds	\$ 350,000
	Series 2012A Bonds	205,000
	Series 2012B Bonds	290,000
	Series 2015 Bonds	200,000
	Series 2015A Bonds	150,000
	Series 2016 Bonds	100,000
		<u>\$ 1,295,000</u>
502-Trustee Fees	All Series Trustee Fees	\$ 2,450
		<u>\$ 2,450</u>
503-Judgments	Judgments	\$ 451,366
		<u>\$ 451,366</u>
Total Debt Service		<u>\$ 2,126,236</u>

NON OPERATING - DETAIL

910-Transfer Out: General Fund	Required Revenue Transfer (Interest)	\$ 9,827
		<u>\$ 9,827</u>

CITY OF SAPULPA

5/30/2019

FUND: 85

POLSON APPORTIONMENT FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY FISCAL YEAR 19-20

**DESCRIPTION: TO ACCOUNT FOR ALL APPORTIONED AD VALOREM TAX LEVIES
WITHIN THE POLSN INDUSTRIAL PARK INCREMENT DISTRICT AND
PAYMENT OF PROJECT COSTS**

			Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:							
Taxes:							
4008	Ad Valorem		\$ 125,004	\$ 150,000	\$ 204,860	\$ 400,000	95.26%
4011	Ad Valorem-Prior Years		-	-	-	-	0.00%
			\$ 125,004	\$ 150,000	\$ 204,860	\$ 400,000	95.26%
Interest:							
4081	Interest Earnings		\$ 494	\$ 500	\$ 279	\$ 250	-10.39%
			\$ 494	\$ 500	\$ 279	\$ 250	-10.39%
Miscellaneous:							
4080	Miscellaneous		-	-	-	-	0.00%
4086	Reimbursements		-	-	-	-	0.00%
4205	Bond Proceeds		-	-	-	-	0.00%
4206	Pemium on Bond Issue		-	-	-	-	0.00%
			\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In:							
4910	General Fund		\$ -	\$ -	\$ -	\$ -	0.00%
			\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES/RESOURCES			\$ 125,498	\$ 150,500	\$ 205,139	\$ 400,250	95.11%
EXPENDITURES/APPROPRIATIONS:							
100	Personnel Services		-	-	-	-	0.00%
200	Materials & Supplies		-	-	-	-	0.00%
300	Other Services & Charges		-	-	-	-	0.00%
400	Capital Outlay		-	320,000	376,762	395,000	4.84%
500	Debt Service		-	-	-	-	0.00%
900	Non Operating Expense		5,000	5,000	5,000	5,000	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:			\$ 5,000	\$ 325,000	\$ 381,762	\$ 400,000	4.78%
CHANGE IN FUND BALANCE			\$ 120,498	\$ (174,500)	\$ (176,623)	\$ 250	-100.14%
ESTIMATED BEGINNING FUND BALANCE			\$ 56,226	\$ 176,716	\$ 176,724	\$ 101	-99.94%
ESTIMATED ENDING FUND BALANCE			\$ 176,724	\$ 2,216	\$ 101	\$ 351	247.52%

CAPITAL OUTLAT-DETAIL

405-Project Costs	Polson TIF Project Costs	\$ 395,000
	Total Capital Outlay	\$ 395,000

NON OPERATING - DETAIL

910-Transfer Out: General Fund	Operating Transfer (Admin Fee)	\$ 5,000
	Total Non Operating	\$ 5,000

GO BOND CONSTRUCTION FUNDS

CITY OF SAPULPA

6/4/2019

FUND: 83

**GENERAL OBLIGATION BOND CONSTRUCTION FUND
REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20**

**DESCRIPTION: TO ACCOUNT FOR THE FINANCING AND CONSTRUCTION OF
VOTER APPROVED CAPITAL IMPROVEMENTS.**

F U N D S U M M A R Y

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	102,700	-	-100.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	37,887	20,000	52,734	20,000	-62.07%
	Miscellaneous	-	-	653,250	-	-100.00%
	Transfers In	-	-	131,000	-	-100.00%
	Total Revenues/Resources:	\$ 37,887	\$ 20,000	\$ 939,684	\$ 20,000	-97.87%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	209,997	173,007	284,566	-	-100.00%
400	Capital Outlay	354,399	3,456,860	4,639,642	509,251	-89.02%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	Total Expenditures/Appropriations:	\$ 564,396	\$ 3,629,867	\$ 4,924,208	\$ 509,251	-89.66%
CHANGE IN FUND BALANCE		\$ 526,509	\$ 3,609,867	\$ 3,984,524	\$ 489,251	-87.72%
ESTIMATED BEGINNING FUND BALANCE		\$ 5,296,256	\$ 4,629,070	\$ 4,769,747	\$ 785,223	-83.54%
ESTIMATED ENDING FUND BALANCE		\$ 4,769,747	\$ 1,019,203	\$ 785,223	\$ 295,972	-62.31%

CITY OF SAPULPA

6/4/2019

FUND: 83

GENERAL OBLIGATION BOND CONSTRUCTION FUND

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 19-20

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Intergovernmental:						
4378	Grant: LWCF	\$ -	\$ -	\$ 102,700	\$ -	-100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,700</u>	<u>\$ -</u>	<u>-100.00%</u>
Interest:						
4081	Interest Revenues	\$ 37,887	\$ 20,000	\$ 52,734	\$ 20,000	-62.07%
		<u>\$ 37,887</u>	<u>\$ 20,000</u>	<u>\$ 52,734</u>	<u>\$ 20,000</u>	<u>-62.07%</u>
Miscellaneous:						
4082	Donations	\$ -	\$ -	\$ 3,500	\$ -	-100.00%
4087	Sales of Fixed Assets	-	-	649,750	-	-100.00%
4095	Bond Proceeds	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 653,250</u>	<u>\$ -</u>	<u>-100.00%</u>
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ 131,000	\$ -	-100.00%
4920	SMA	-	-	-	-	0.00%
4941	Police Cash	-	-	-	-	0.00%
4945	Capital Improvement Fund	-	-	-	-	0.00%
4947	Vaccination/Spay/Neuter (577)	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,000</u>	<u>\$ -</u>	<u>-100.00%</u>
TOTAL REVENUES/RESOURCES:		<u>\$ 37,887</u>	<u>\$ 20,000</u>	<u>\$ 939,684</u>	<u>\$ 20,000</u>	<u>-97.87%</u>

CITY OF SAPULPA

6/4/2019

FUND: 83

GENERAL OBLIGATION BOND CONSTRUCTION FUND EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 19-20

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
WATER PROJECTS					
574-Water Meter Replacement Program					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
576-Electric Wiring of West Pump Station					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	14,000	-	1,400	-	-100.00%
400-Capital Outlay	311,322	-	96,928	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 325,322</u>	<u>\$ -</u>	<u>\$ 98,328</u>	<u>\$ -</u>	-100.00%
591-Replacement of Waterlines					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
599-Sahoma Lake Spillway & Dam Improvements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
WASTEWATER PROJECTS					
571-Sanitary Sewer Impr-Basin No. 2 & No. 4					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	19,810	135,915	138,300	-	-100.00%
400-Capital Outlay	13,201	2,185,009	1,550,419	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 33,011</u>	<u>\$ 2,320,924</u>	<u>\$ 1,688,719</u>	<u>\$ -</u>	-100.00%
572-Wastewater Treatment Plant & Pump Improvements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	293,251	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 293,251</u>	100.00%
575-Replacement of Sewerlines					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	216,000	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,000</u>	100.00%

CITY OF SAPULPA

6/4/2019

FUND: 83

GENERAL OBLIGATION BOND CONSTRUCTION FUND EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 19-20

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
PARK & RECREATION PROJECTS					
578-Sapulpa Youth Sports Complex					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	46,047	37,092	80,832	-	-100.00%
400-Capital Outlay	29,876	1,151,678	1,837,622	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 75,923</u>	<u>\$ 1,188,770</u>	<u>\$ 1,918,454</u>	<u>\$ -</u>	-100.00%
OTHER PROJECTS					
577-New Animal Shelter					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	130,140	-	64,034	-	-100.00%
400-Capital Outlay	-	120,173	1,154,673	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 130,140</u>	<u>\$ 120,173</u>	<u>\$ 1,218,707</u>	<u>\$ -</u>	-100.00%
NON DEPARTMENTAL PROJECTS					
590-Non Departmental					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS	<u><u>\$ 564,396</u></u>	<u><u>\$ 3,629,867</u></u>	<u><u>\$ 4,924,208</u></u>	<u><u>\$ 509,251</u></u>	-89.66%

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
572-Wastewater Treatment Plant & Pump Impr	SBR Influent Valve Replacement	\$ 55,000
	Blower for SBR	60,000
	SBR Air Valve Gear Box Rebuild	8,500
	Overlook Lift Station Upgrade	9,751
	South Pump Rebuild	10,000
	Nickle Creek Pump Rebuild	9,000
	North Lift Station Improvements	80,000
	Hill Street Lift Station Upgrade	31,000
	South Station Process Pump	30,000
		<u>\$ 293,251</u>
575-Replacement of Sewerlines	Sewerline Replacement-Unit & 100 Block West Mockingbird	\$ 73,500
	Sewerline Replacement-2000 Block South Mounds	22,500
	Replace 870' 8" Sewerline & Manhole per recommendation from CMOM Audit	\$ 120,000
		<u>\$ 216,000</u>
	Total Capital Outlay	<u><u>\$ 509,251</u></u>

REVENUE BOND CONSTRUCTION FUNDS

CITY OF SAPULPA

5/31/2019

FUND: 63 SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND
REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20

*DESCRIPTION. TO ACCOUNT FOR FINANCING AND EXPENDITURES ASSOCIATED WITH SERIES 2014
 STREET CAPITAL IMPROVEMENT REVENUE BONDS TO MAKE NECESSARY IMPROVEMENTS
 TO STREETS*

F U N D S U M M A R Y

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	19,104	4,800	30,343	1,000	-96.70%
	Miscellaneous	5,000	-	4,377	-	-100.00%
	Transfers In	-	-	-	-	0.00%
	Total Revenues/Resources:	\$ 24,104	\$ 4,800	\$ 34,720	\$ 1,000	-97.12%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	65,551	-	201,106	-	-100.00%
400	Capital Outlay	1,142,785	1,729,241	1,717,775	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	Total Expenditures/Appropriations:	\$ 1,208,336	\$ 1,729,241	\$ 1,918,881	\$ -	-100.00%
CHANGE IN FUND BALANCE		\$ 1,184,232	\$ 1,724,441	\$ 1,884,161	\$ -	-100.00%
ESTIMATED BEGINNING FUND BALANCE		\$ 3,204,214	\$ 1,823,975	\$ 2,019,982	\$ 135,821	-93.28%
ESTIMATED ENDING FUND BALANCE		\$ 2,019,982	\$ 99,534	\$ 135,821	\$ 136,821	0.74%

CITY OF SAPULPA

5/30/2019

FUND: 63 **SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND**

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 19-20

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Revenues	\$ 19,104	\$ 4,800	\$ 30,343	\$ 1,000	-96.70%
		<u>\$ 19,104</u>	<u>\$ 4,800</u>	<u>\$ 30,343</u>	<u>\$ 1,000</u>	-96.70%
Miscellaneous:						
4082	Donations	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	5,000	-	4,377	-	-100.00%
4095	Bond Proceeds	-	-	-	-	0.00%
		<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 4,377</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
4920	SMA	-	-	-	-	0.00%
4945	Capital Improvement Fund	-	-	-	-	0.00%
4065	Street Impr Sales Tax Fund	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUES/RESOURCES:						
		<u>\$ 24,104</u>	<u>\$ 4,800</u>	<u>\$ 34,720</u>	<u>\$ 1,000</u>	-97.12%

CITY OF SAPULPA

5/30/2019

FUND: 63

SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 19-20

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
MAJOR STREET REHABILITATION PROJECTS					
561-Select Concrete Panel Replacements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
562-Bryan Avenue (Hawthorn to Oak)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
563-Canyon Road (73rd W Ave to 57th W Ave)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	21,692	-	124,547	-	-100.00%
400-Capital Outlay	-	1,269,443	1,276,777	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 21,692</u>	<u>\$ 1,269,443</u>	<u>\$ 1,401,324</u>	<u>\$ -</u>	<u>-100.00%</u>
564-Cobb Ave (Mission to Brown)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	33,640	-	12,759	-	-100.00%
400-Capital Outlay	1,029,178	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,062,818</u>	<u>\$ -</u>	<u>\$ 12,759</u>	<u>\$ -</u>	<u>-100.00%</u>
565-North Hickory Street (SH-66 to Muskogee)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	10,219	-	63,800	-	-100.00%
400-Capital Outlay	113,607	459,798	440,998	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 123,826</u>	<u>\$ 459,798</u>	<u>\$ 504,798</u>	<u>\$ -</u>	<u>-100.00%</u>
566-73rd W Ave Widening by Freedom Elementary School					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
567-South Hickory Street (Taft to Garfield)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

CITY OF SAPULPA

5/30/2019

FUND: 63

SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 19-20

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
569-Bryan Ave 16" Waterline (Hawthorn to Bixby)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	\$ -	\$ -	\$ -	\$ -	0.00%
570-Bryan Ave (Hawthorn to Bixby) STP Project					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	\$ -	\$ -	\$ -	\$ -	0.00%
RESIDENTIAL IN-HOUSE STREET REHAB PROGRAM EQUIPMENT & VEHICLES					
568-Street Department Equipment & Vehicles					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	\$ -	\$ -	\$ -	\$ -	0.00%
NON DEPARTMENTAL PROJECTS					
590-Non Departmental					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ 1,208,336	\$ 1,729,241	\$ 1,918,881	\$ -	-100.00%

CITY OF SAPULPA

5/30/2019

FUND: 98

**SERIES 2012 UTILITY SYSTEM REVENUE BOND FUND
REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY
FISCAL YEAR 19-20**

DESCRIPTION: TO ACCOUNT FOR FINANCING AND EXPENDITURES ASSOCIATED WITH SERIES 2012 UTILITY SYSTEM REVENUE BONDS TO EXPAND AND IMPROVE THE SEWER TREATMENT & DISPOSAL SYSTEM AND THE WATER TREATMENT & DISTRIBUTION SYSTEM

F U N D S U M M A R Y

		Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	68	-	9	-	-100.00%
	Miscellaneous	-	-	-	-	0.00%
	Transfers In	-	-	-	-	0.00%
	Total Revenues/Resources:	\$ 68	\$ -	\$ 9	\$ -	-100.00%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay:	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	8,709	-	15	-	-100.00%
	Total Expenditures/Appropriations:	\$ 8,709	\$ -	\$ 15	\$ -	-100.00%
CHANGE IN FUND BALANCE		\$ 8,641	\$ -	\$ 6	\$ -	-100.00%
ESTIMATED BEGINNING FUND BALANCE		\$ 8,647	\$ -	\$ 6	\$ -	-100.00%
ESTIMATED ENDING FUND BALANCE		\$ 6	\$ -	\$ -	\$ -	0.00%

CITY OF SAPULPA

5/30/2019

FUND: 98

SERIES 2012 UTILITY SYSTEM REVENUE BOND FUND

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 19-20

			Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
REVENUES/RESOURCES:							
Interest:							
4081	Interest Revenues	\$	68	\$ -	\$ 9	\$ -	-100.00%
		\$	68	\$ -	\$ 9	\$ -	-100.00%
Miscellaneous:							
4082	Donations	\$	-	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements		-	-	-	-	0.00%
4095	Bond Proceeds		-	-	-	-	0.00%
		\$	-	\$ -	\$ -	\$ -	0.00%
Transfers In:							
4910	General Fund	\$	-	\$ -	\$ -	\$ -	0.00%
4920	SMA		-	-	-	-	0.00%
4945	Capital Improvement Fund		-	-	-	-	0.00%
4065	Street Impr Sales Tax Fund		-	-	-	-	0.00%
		\$	-	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES/RESOURCES:		\$	68	\$ -	\$ 9	\$ -	-100.00%

CITY OF SAPULPA

5/30/2019

FUND: 98

SERIES 2012 UTILITY SYSTEM REVENUE BOND FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 19-20

	Actual 17-18	Budgeted 18-19	Estimated 18-19	Approved 19-20	Percent of Change
WATER PROJECTS					
563-Waterline Replacement Program					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
564-WTP, Pump Stations & Other Facilities					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
566-Update Water Atlas					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
WASTEWATER PROJECTS					
571-WWTP, Lift Stations & Other Facilities					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
NON DEPARTMENTAL PROJECTS					
590- Non Departmental					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	8,709	-	15	-	-100.00%
	<u>\$ 8,709</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>-100.00%</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 8,709</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>	