

***ANNUAL OPERATING BUDGET***  
***FOR THE FISCAL YEAR***  
***JULY 1, 2017 – JUNE 30, 2018***

# **CITY OF SAPULPA**

**HONORABLE REG GREEN, MAYOR**  
**HONORABLE LOUIS MARTIN, JR, VICE-MAYOR**

## **COUNCIL:**

**CRAIG HENDERSON**  
**WES GALLOWAY**  
**CHARLES STEPHENS**  
**JOHN ANDERSON**

**MARTY CUMMINS**  
**CARLA STINNETT**  
**ALAN H. JONES**  
**HUGO NAIFEH**

**Joan Riley, City Manager**  
**Rick Rumsey, Assistant Manager**  
**David Widdoes, City Attorney**  
**Shirley Burzio, City Clerk**  
**Pamela Vann, Finance Director**

# CITY OF SAPULPA

FY 2017-2018 Adopted Budget

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**MANAGER'S BUDGET MESSAGE**

## BUDGET MESSAGE

It is my privilege to present the City of Sapulpa budget for fiscal year 2017-2018. This budget continues to provide basic services, and maintains the quality standards our residents have come to expect. The city's budget for general operations through the General Fund shows a decrease over last year's budget by little over a quarter of a million dollars, mostly due to moving dispatcher expense to the appropriate E-911 fund. Fire is budgeted at a full staff of 50 which includes 2 fire marshals', assistant chief, chief, and 1 administrative assistant. Police are budgeted for 44 sworn positions which include the chief and deputy chief with 2 clerks and an administrative assistant making 47 budgeted positions. Non uniform personnel are budgeted at previous year staffing level.

Our two primary sources of funding are sales taxes and utility revenues. The budget projects sales tax revenues to remain flat with sales tax received in the previous year. Utility revenues show a slight increase in sewer along with an increase to trash service initiated by Waste Management. I have proposed a change in our Gross Receipts tax from Oklahoma Natural Gas, to a Franchise Fee of 4 %. Following council approval and the calling of an election the final authorization will come from Sapulpa citizens. Once approved, this franchise fee will double the current revenue produced by gross receipt tax from 2% to 4% and will begin billing the 4% fee to industrial and transport customers as well.

Capital Improvement/GO Bond Projects will continue in the coming year with completion of electrical wiring of the West Pump Station; Sanitary Sewer Improvement in basins No. 2 and No. 4; the bidding and construction of the Animal Shelter; and Phase I of the Sports Complex. The Revenue Bond Construction fund for streets will complete the Cobb Street project and begin Canyon Road (73rd W Ave to 57th W Ave), and North Hickory Street (SH-66 to Muskogee). Several streets in the Lazy H area will be repaired utilizing CDBG funding.

We are very excited to embrace all the challenges and opportunities this new fiscal year has in store as we continue to make a difference in the lives of our Sapulpa Citizens!

  
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 5, 2017, 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 2017/2018 Annual Operating Budget. The proposed FY 2017/2018 Annual Operating Budget is available for public inspection at the Sapulpa City Hall during regular business hours. Once adopted, the adopted FY 2017/2018 Annual Operating Budget will also be available for public inspection.

The following is a summary of the proposed budget.

NOTICE OF PUBLIC HEARING

The City Councilors for the City of Sapulpa, Oklahoma, and Trustees of the Sapulpa Municipal Authority will hold a public hearing at 7:00 p.m. on Monday June 5, 2017, in the Council Room, City Hall, 425 East Dewey. The purpose of the hearing is to receive written or oral comments on the City's and the Trust Authority's Fiscal Year 2017/2018 Operating Budget. The proposed FY 2017/2018 Annual Operating Budget is available for public inspection at the Sapulpa City Hall during regular business hours. Once adopted, the adopted FY 2017/2018 Annual Operating Budget will also be available for public inspection.

The following is a summary of the proposed budget.

**CITY OF SAPULPA  
BUDGET SUMMARY - ALL FUNDS  
FY 2017 - 2018 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
Beginning Fund Balance (July 1, 2017)	\$1,159,279	\$629,533	\$-	\$2,126,898	\$2,505,635	\$5,206,242	\$1,874,285	\$13,501,872
<b>Revenues</b>								
Taxes	13,692,037			252,000	2,414,703			16,358,740
Licenses	165,375				26,500			191,875
Inter-Governmental	118,000				169,838			287,838
Fines & Forfeitures	707,000			2,000	30,000			739,000
Charges for Services	583,500	10,196,000		85,320	4,472,267			15,338,087
Interest Earned	2,575	2,000		6,900	11,275	10,000	1,505	34,255
Miscellaneous	112,802	342,140	30,000	5,500	134,811			625,253
Transfers In From Other Funds	4,511,992	4,934,407		7,491,520	897,563			17,835,482
Total Revenue	19,893,281	15,474,547	30,000	7,843,240	8,157,957	10,000	1,505	51,410,530
Total Available for Appropriations	\$21,052,560	\$16,104,080	\$30,000	\$9,970,138	\$10,663,592	\$5,216,242	\$1,875,790	\$64,912,402
<b>Appropriations</b>								
Personnel Services	9,888,255	2,910,911		1,750,225	1,801,860			16,351,251
Materials & Supplies	313,820	489,649		142,389	266,550			1,212,408
Other Services & Charges	1,506,024	1,556,001	30,000	893,493	3,503,639	299,013		7,788,170
Capital Outlay	33,000	204,207		1,977,898	538,354	4,834,785	1,798,475	9,386,719
Debt Service	27,924	4,512,919		715,963	1,902,188			7,156,994
Transfers Out to Other Funds	9,001,528	6,092,008		2,537,375	214,172		399	17,835,482
Total Appropriations	20,770,551	15,755,995	30,000	8,017,343	8,226,763	5,133,798	1,798,874	59,732,724
Ending Fund Balance (June 30, 2018)	\$282,009	\$348,685	\$-	\$1,952,795	\$2,436,829	\$82,444	\$76,916	\$5,179,676

No. Published in the Sapulpa Daily Herald  
I, Darren Sumner, of lawful age, being duly sworn, upon oath deposes and says that he is the Publisher of the Sapulpa Daily Herald, a daily newspaper printed in the City of Sapulpa, Creek County, Oklahoma, and of a bona fide paid general circulation therein, printed in the English language, and that the notice of publication, a copy of which is hereto attached, was published in said newspaper for 1 consecutive day-weeks, on the, 28th day of May, 2017 that said newspaper has been continuously and uninterruptedly published in said weeks, consecutively, prior to the first publication of said notice of advertisement, as required by House Bill 99, (an Act amending Section 54, Oklahoma Statutes 1931) passed by the fifteenth Legislature and effective July 23, 1035, and thereafter. (The advertisement above referred to is a true and printed copy. Said notice was published in the regular edition of said newspaper and not in a supplemental thereof.

Affiant further states that said newspaper meets all requirements of the laws of the State of Oklahoma with reference to legal publications.

Subscribed and sworn to before me by Darren Sumner, publisher of the Sapulpa Daily Herald on this 28th day of May, 2017.

*Darren Sumner*

Publisher

*Judith Brown*

Notary Public

*10-9-18*

My Commission Expires

Publishers Fee \$153.12

**JUDITH BROWN**  
NOTARY PUBLIC - STATE OF OKLAHOMA  
MY COMMISSION EXPIRES OCT. 9, 2018  
COMMISSION #14009123



**CONSOLIDATED BUDGET SUMMARY**

**CITY OF SAPULPA**  
**BUDGET SUMMARY - ALL FUNDS**  
**FY 2017 - 2018 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
Beginning Fund Balance (July 1, 2017)	\$ 1,159,279	\$ 629,533	\$ -	\$ 2,126,898	\$ 2,505,635	\$ 5,206,242	\$ 1,874,285	\$ 13,501,872
<b>Revenues</b>								
Taxes	13,692,037	-	-	252,000	2,414,703	-	-	16,358,740
Licenses	165,375	-	-	-	26,500	-	-	191,875
Inter-Governmental	118,000	-	-	-	169,838	-	-	287,838
Fines & Forfeitures	707,000	-	-	2,000	30,000	-	-	739,000
Charges for Services	583,500	10,196,000	-	85,320	4,473,267	-	-	15,338,087
Interest Earned	2,575	2,000	-	6,900	11,275	10,000	1,505	34,255
Miscellaneous	112,802	342,140	30,000	5,500	134,811	-	-	625,253
Transfers In From Other Funds	4,511,992	4,934,407	-	7,491,520	897,563	-	-	17,835,482
<b>Total Revenue</b>	<b>19,893,281</b>	<b>15,474,547</b>	<b>30,000</b>	<b>7,843,240</b>	<b>8,157,957</b>	<b>10,000</b>	<b>1,505</b>	<b>51,410,530</b>
<b>Total Available for Appropriations</b>	<b>\$ 21,052,560</b>	<b>\$ 16,104,080</b>	<b>\$ 30,000</b>	<b>\$ 9,970,138</b>	<b>\$ 10,663,592</b>	<b>\$ 5,216,242</b>	<b>\$ 1,875,790</b>	<b>\$ 64,912,402</b>
<b>Appropriations</b>								
Personnel Services	9,888,255	2,910,911	-	1,750,225	1,801,860	-	-	16,351,251
Materials & Supplies	313,820	489,649	-	142,389	266,550	-	-	1,212,408
Other Services & Charges	1,506,024	1,556,001	30,000	893,493	3,503,639	299,013	-	7,788,170
Capital Outlay	33,000	204,207	-	1,977,898	538,354	4,834,785	1,798,475	9,386,719
Debt Service	27,924	4,512,619	-	715,963	1,902,188	-	-	7,158,694
Transfers Out to Other Funds	9,001,528	6,082,008	-	2,537,375	214,172	-	399	17,835,482
<b>Total Appropriations</b>	<b>20,770,551</b>	<b>15,755,395</b>	<b>30,000</b>	<b>8,017,343</b>	<b>8,226,763</b>	<b>5,133,798</b>	<b>1,798,874</b>	<b>59,732,724</b>
<b>Ending Fund Balance (June 30, 2018)</b>	<b>\$ 282,009</b>	<b>\$ 348,685</b>	<b>\$ -</b>	<b>\$ 1,952,795</b>	<b>\$ 2,436,829</b>	<b>\$ 82,444</b>	<b>\$ 76,916</b>	<b>\$ 5,179,678</b>

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**ADOPTION RESOLUTIONS**

RESOLUTION NO. 4483

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, 2017, AND ENDING JUNE 30, 2018.

WHEREAS, a budget for the fiscal year beginning July 1, 2017, and ending June 30, 2018, 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 # 4483

- 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 # 4483

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

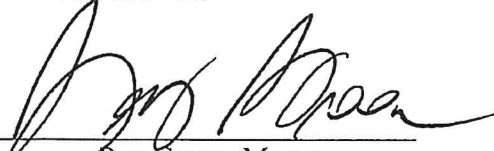
**Section 1.** The Budget Summary, Fund Summaries and departmental expenditures as shown by the object code classifications totals be adopted as the FY 17/18 Operating Budget of the City of Sapulpa and, further that the City, as beneficiary of the Sapulpa Municipal Authority and the Sapulpa Development 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 8 TO 1 ON THIS 5th DAY OF June, 2017.

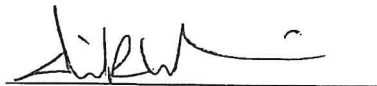
APPROVED:

  
Reg Green, Mayor

ATTEST:

  
Shirley Burzio, City Clerk

APPROVED AS TO FORM:

  
David Widdoes, City Attorney



RESOLUTION NO. 4485

**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, 2017, AND ENDING JUNE 30, 2018.**

**WHEREAS**, a budget for the fiscal year beginning July 1, 2017, and ending June 30, 2018, 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 17/18 Operating Budget of the Sapulpa Municipal Authority.


Resolution # 4185

**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

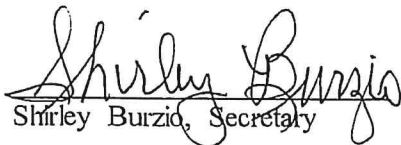
**Section 3.** All appropriations shall lapse at the end of the fiscal year.

DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE SAPULPA MUNICIPAL AUTHORITY, SAPULPA, OKLAHOMA, BY A VOTE 9 TO 0 ON THIS 5<sup>th</sup> OF June, 2017.

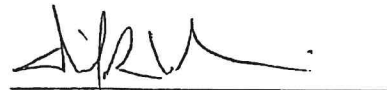
APPROVED:

  
Reg Green, Chairman

ATTEST:

  
Shirley Burzio, Secretary

APPROVED AS TO FORM:

  
David Widdoes, Trust Attorney





RESOLUTION NO. 4486

**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, 2017, AND ENDING JUNE 30, 2018.**

**WHEREAS**, a budget for the fiscal year beginning July 1, 2017, and ending June 30, 2018, 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 17/18 Operating Budget of the Sapulpa Development Authority.

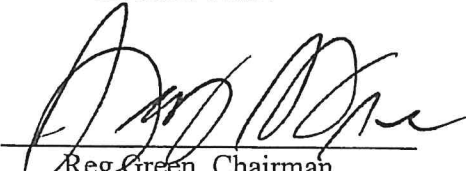
Resolution #4486

**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 5th OF June, 2017.**


**APPROVED:**

  
Reg Green, Chairman

**ATTEST:**

  
Shirley Burzio, Secretary

**APPROVED AS TO FORM:**

  
David Widdoes, Trust Attorney



**READERS 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 (2<sup>nd</sup> and 3<sup>rd</sup> 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**

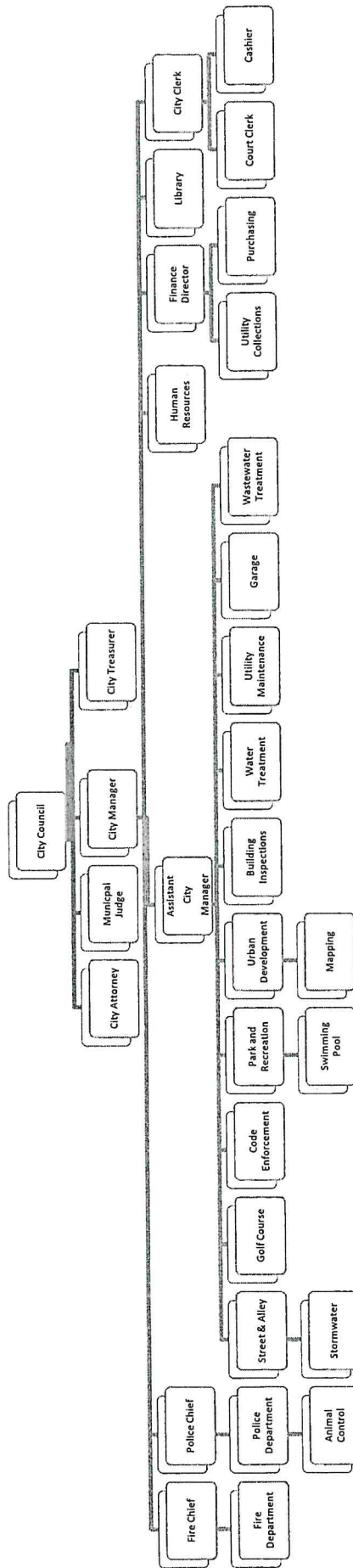
This section contains construction funds that have been established by various Revenue Bond Indentures. Revenue Bond construction proceeds are invested and held in trust at financial institutions for the stated bond issue purposes. Payment of Revenue Bond monies differs from G.O. Bond Construction Funds 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  
FY 2017-2018 Budget**

<u>FULL TIME</u>	FY 15/16	FY 16/17	FY 17/18
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	4
Fire Department	50	50	50
Police Department	59	59	50
Animal Control	3	3	2
Urban Development	3	3	3
Purchasing	1	1	1
Building Inspections	2	2	2
Code Enforcement	1	1	1
	<hr/>	<hr/>	<hr/>
	133	133	123
Administration	2	2	2
Utility Collections	6	6	6
Water	8	8	8
Wastewater	13	12	12
Stormwater	3	3	3
Cemetery	6	6	6
Library	5	5	5
Park & Recreation	7	7	7
Utility Maintenance	12	12	11
Street & Alley	12	12	12
Golf	6	6	6
Hotel/Motel	1	1	1
E-911	0	0	8
	<hr/>	<hr/>	<hr/>
	81	80	87
Total Full-Time			210
<u>PART TIME</u>			
City Clerk	2	2	2
Finance	1	1	1
Golf Course	8	8	8
Library	2	2	2
Park and Recreation	2	2	2
E-911	0	0	1
	<hr/>	<hr/>	<hr/>
	15	15	16
<u>TEMPORARY/SEASONAL</u>			
Park and Recreation	3	3	3
Cemetery	3	3	3
Golf Course	5	5	5
Pool	21	21	21
	<hr/>	<hr/>	<hr/>
	32	32	32
Total			258

\*Contains unfunded positions

# City of Sapulpa Organizational Chart FY 17-18





**GENERAL FUND**

CITY OF SAPULPA

05/31/2017

FUND : 10

GENERAL FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 17-18

FUND SUMMARY

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ 13,700,006	\$ 13,386,208	\$ 13,570,434	\$ 13,692,037	0.90%
	Licenses & Permits	193,383	142,276	152,639	165,375	8.34%
	Intergovernmental	116,164	118,000	120,613	118,000	-2.17%
	Fines & Forfeitures	672,284	684,750	686,037	707,000	3.06%
	Charges for Services	602,894	563,000	606,417	583,500	-3.78%
	Interest	341	400	2,393	2,575	7.61%
	Miscellaneous	165,534	138,819	148,150	112,802	-23.86%
	Transfers In	4,460,678	4,733,409	4,783,571	4,511,992	-5.68%
	<b>Total Revenues/Resources:</b>	<b>\$ 19,911,284</b>	<b>\$ 19,766,862</b>	<b>\$ 20,070,254</b>	<b>\$ 19,893,281</b>	<b>-0.88%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 9,838,323	\$ 10,181,366	\$ 9,729,499	\$ 9,888,255	1.63%
200	Materials & Supplies	205,719	292,738	229,188	313,820	36.93%
300	Other Services & Charges	1,283,808	1,633,744	1,446,066	1,506,024	4.15%
400	Capital Outlay	17,897	21,600	26,814	33,000	23.07%
500	Debt Service	34,164	34,164	34,164	27,924	-18.26%
900	Non Operating Expense	9,075,154	8,774,404	8,938,422	9,001,528	0.71%
	<b>Total Expenditures/Appropriations:</b>	<b>\$ 20,455,065</b>	<b>\$ 20,938,016</b>	<b>\$ 20,404,153</b>	<b>\$ 20,770,551</b>	<b>1.80%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ (543,781)</b>	<b>\$ (1,171,154)</b>	<b>\$ (333,899)</b>	<b>\$ (877,270)</b>	<b>162.74%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 2,036,959</b>	<b>\$ 1,476,937</b>	<b>\$ 1,493,178</b>	<b>\$ 1,159,279</b>	<b>-22.36%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 1,493,178</b>	<b>\$ 305,783</b>	<b>\$ 1,159,279</b>	<b>\$ 282,009</b>	<b>-75.67%</b>

CITY OF SAPULPA

05/31/2017

FUND : 10

GENERAL FUND  
REVENUE/RESOURCES - DETAIL  
FISCAL YEAR 17-18

		Actual	Budgeted	Estimated	Approved	Percent
		15-16	16-17	16-17	17-18	of Change
<b>REVENUES/RESOURCES:</b>						
<b>Taxes</b>						
4003	1st Penny	\$ 3,020,131	\$ 2,920,802	\$ 2,976,765	\$ 2,947,509	-0.98%
4003-1	2nd & 3rd Penny	6,040,263	5,841,604	5,953,531	5,895,018	-0.98%
4003-2	Half Penny	1,510,066	1,460,401	1,488,383	1,473,755	-0.98%
4003-3	Half Penny	1,510,066	1,460,401	1,488,383	1,473,755	-0.98%
		<u>\$ 12,080,526</u>	<u>\$ 11,683,208</u>	<u>\$ 11,907,062</u>	<u>\$ 11,790,037</u>	<u>-0.98%</u>
4001	Franchise Tax	\$ 525,457	\$ 555,000	\$ 534,103	\$ 873,000	63.45%
4008	Gross Receipts Tax ( In Lieu of Franchise Tax)	457,041	440,000	483,746	387,000	-20.00%
4009	Use Tax	493,598	565,000	506,000	500,000	-1.19%
4010	Cigarette/Tobacco Tax	143,384	143,000	139,523	142,000	1.78%
		<u>\$ 1,619,480</u>	<u>\$ 1,703,000</u>	<u>\$ 1,663,372</u>	<u>\$ 1,902,000</u>	<u>14.35%</u>
<b>Licenses &amp; Permits:</b>						
4020	Dog Tags	\$ 132	\$ 100	\$ 257	\$ 200	-22.18%
4021	Building Permits (Only)	34,497	29,000	29,426	45,000	52.93%
4022	Trade Permits (Bldg.)	76,362	41,536	43,446	43,000	-1.03%
4023	Occupational Licenses	55,257	50,000	64,035	60,000	-6.30%
4024	Oversized Mover Permits	5,060	5,000	4,640	5,000	7.76%
4025	Hazardous Mat. Permits	525	140	210	175	-16.67%
4026	Park & Rec Fee (In Lieu Of Park Donation)	18,250	12,000	8,125	9,000	10.77%
4027	Burglar Alarm Permits	1,360	3,000	1,480	2,000	35.14%
4028	Open Controlled Burn Permit	1,940	1,500	1,020	1,000	-1.96%
		<u>\$ 193,383</u>	<u>\$ 142,276</u>	<u>\$ 152,639</u>	<u>\$ 165,375</u>	<u>8.34%</u>
<b>Intergovernmental:</b>						
4005	Alcoholic Beverage Tax	\$ 116,164	\$ 118,000	\$ 120,613	\$ 118,000	-2.17%
		<u>\$ 116,164</u>	<u>\$ 118,000</u>	<u>\$ 120,613</u>	<u>\$ 118,000</u>	<u>-2.17%</u>
<b>Fines &amp; Forfeitures:</b>						
4070	Court Fines	\$ 663,462	\$ 675,000	\$ 678,869	\$ 700,000	3.11%
4070.02	Drug & Alcohol Fee	3,017	1,750	2,513	2,000	-20.41%
4075	Weed Abatements	5,805	8,000	4,655	5,000	7.41%
		<u>\$ 672,284</u>	<u>\$ 684,750</u>	<u>\$ 686,037</u>	<u>\$ 707,000</u>	<u>3.06%</u>
<b>Charges for Services:</b>						
4040	Outside Fire runs	\$ 415,908	\$ 410,000	\$ 421,587	\$ 415,000	-1.56%
4045	Fire Run Charges	27,469	22,500	33,881	20,000	-40.97%
4055	Engineering Fees - Plan Review	7,500	5,000	6,000	5,000	-16.67%
4055.01	Engineering Fees - Reimbursements	6,720	5,000	9,859	10,000	1.43%
4056	Inspections(Bldg. & Trade)	60,357	57,000	52,000	55,000	5.77%
4057	Planning & Zoning Fees	10,415	6,000	10,433	10,000	-4.15%
4061	Hazardous Material Runs	2,236	-	-	-	0.00%
4065	Shelter Fees	4,025	-	1,890	1,000	-47.09%
4072	Court Collection Fee	64,314	55,000	66,762	65,000	-2.64%
4073	Special Assessments/Search Fee	3,950	2,500	4,005	2,500	-37.58%
		<u>\$ 602,894</u>	<u>\$ 563,000</u>	<u>\$ 608,417</u>	<u>\$ 583,500</u>	<u>-3.78%</u>
<b>Interest:</b>						
4081	Interest Revenues	\$ 242	\$ 300	\$ 2,318	\$ 2,500	7.85%
4081-90	Interest - Flex Plan	99	100	75	75	0.00%
		<u>\$ 341</u>	<u>\$ 400</u>	<u>\$ 2,393</u>	<u>\$ 2,575</u>	<u>7.61%</u>
<b>Miscellaneous:</b>						
4079	E-Commerce Processing Fee	\$ 4,260	\$ 4,000	\$ 4,977	\$ 4,000	-19.63%
4080	Miscellaneous Revenues	3,179	5,000	3,385	3,000	-11.37%
4082	Donations	14,166	14,000	10,905	14,000	28.38%
4086	Reimbursements	50,158	25,000	33,168	10,000	-69.85%
4083	Pet Adoption	2,315	5,000	4,370	3,500	-19.91%
4084	SPD-Reserves Donations	48	-	-	-	0.00%
4087	Sale of Fixed Assets	-	-	13,627	-	-100.00%
4088	Rental	2	2	2	2	0.00%
4089	Reimbursements - Property Damage	17,245	10,000	1,844	-	-100.00%
4099	Donations-Animal Shelter	360	-	1,336	-	-100.00%
4750	Antenna Tower Rental	73,801	75,817	74,536	78,300	5.05%
		<u>\$ 165,534</u>	<u>\$ 138,819</u>	<u>\$ 148,150</u>	<u>\$ 112,802</u>	<u>-23.86%</u>
<b>Transfers In:</b>						
4920	Sapulpa Municipal Authority	\$ 1,905,000	\$2,194,000	\$ 2,194,000	\$ 2,145,000	-2.23%
4920S	Sapulpa Municipal Authority - 40% Sales Tax	2,412,615	2,336,641	2,381,413	2,358,008	-0.98%
4957	E-911 Fund	140,000	200,000	200,000	-	-100.00%
4958	Juvenile Justice Fund	-	-	-	-	0.00%
4960	Grants & Aid Fund	-	-	-	-	0.00%
4981	G.O. Bond Sinking Fund	3,063	2,768	3,158	3,984	26.16%
4985	Polson Apportionment Fund	-	-	5,000	5,000	0.00%
		<u>\$ 4,460,678</u>	<u>\$ 4,733,409</u>	<u>\$ 4,783,571</u>	<u>\$ 4,511,992</u>	<u>-5.68%</u>
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 19,911,284</u>	<u>\$ 19,766,862</u>	<u>\$ 20,070,254</u>	<u>\$ 19,893,281</u>	<u>-0.88%</u>

CITY OF SAPULPA

05/31/2017

FUND : 10

GENERAL FUND  
EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT  
FISCAL YEAR 17-18

	Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>GENERAL GOVERNMENT</b>					
<b>501-City Council</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	85	200	100	200	100.00%
300-Other Charges & Services	75,208	100,605	74,245	91,605	23.38%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 75,293</u>	<u>\$ 100,805</u>	<u>\$ 74,345</u>	<u>\$ 91,805</u>	23.49%
<b>502-City Manager</b>					
100-Personnel Services	\$ 183,726	\$ 223,210	\$ 217,483	\$ 221,550	1.87%
200-Materials & Supplies	1,317	2,700	386	9,800	2438.86%
300-Other Charges & Services	1,053	7,350	9,050	8,850	-2.21%
400-Capital Outlay	2,856	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 188,952</u>	<u>\$ 233,260</u>	<u>\$ 226,919</u>	<u>\$ 240,200</u>	5.85%
<b>503-City Clerk</b>					
100-Personnel Services	\$ 164,901	\$ 189,000	\$ 180,788	\$ 193,089	6.80%
200-Materials & Supplies	3,256	1,700	1,555	1,700	9.32%
300-Other Charges & Services	5,520	8,564	6,284	7,664	21.96%
400-Capital Outlay	-	3,100	8,689	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 173,677</u>	<u>\$ 202,364</u>	<u>\$ 197,316</u>	<u>\$ 202,453</u>	2.60%
<b>504-City Attorney</b>					
100-Personnel Services	\$ 178,491	\$ 183,110	\$ 186,082	\$ 180,236	-3.14%
200-Materials & Supplies	960	1,300	1,930	2,400	24.35%
300-Other Charges & Services	13,945	35,490	23,625	36,100	52.80%
400-Capital Outlay	10,291	15,000	14,000	19,000	35.71%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 203,687</u>	<u>\$ 234,900</u>	<u>\$ 225,637</u>	<u>\$ 237,736</u>	5.36%
<b>505-City Treasurer</b>					
100-Personnel Services	\$ 29,235	\$ 29,325	\$ 28,783	\$ 29,515	2.54%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	361	541	425	480	12.94%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 29,596</u>	<u>\$ 29,866</u>	<u>\$ 29,208</u>	<u>\$ 29,995</u>	2.69%
<b>506-Human Resources</b>					
100-Personnel Services	\$ 99,043	\$ 104,510	\$ 98,883	\$ 102,647	3.81%
200-Materials & Supplies	214	1,760	1,620	2,235	37.96%
300-Other Charges & Services	5,904	35,447	20,715	22,320	7.75%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 105,161</u>	<u>\$ 141,717</u>	<u>\$ 121,218</u>	<u>\$ 127,202</u>	4.94%
<b>508-Central Garage</b>					
100-Personnel Services	\$ 130,280	\$ 116,990	\$ 119,242	\$ 124,245	4.20%
200-Materials & Supplies	3,345	5,576	4,765	5,500	15.42%
300-Other Charges & Services	8,323	15,950	10,954	14,025	28.04%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 141,948</u>	<u>\$ 138,516</u>	<u>\$ 134,961</u>	<u>\$ 143,770</u>	6.53%
<b>509-Finance</b>					
100-Personnel Services	\$ 280,915	\$ 286,041	\$ 285,989	\$ 294,021	2.81%
200-Materials & Supplies	1,319	3,000	1,550	7,300	370.97%
300-Other Charges & Services	110,108	117,170	113,274	116,950	3.25%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 392,342</u>	<u>\$ 406,211</u>	<u>\$ 400,813</u>	<u>\$ 418,271</u>	4.36%

CITY OF SAPULPA

05/31/2017

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 17-18

	Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>516-Central Purchasing</b>					
100-Personnel Services	\$ 53,946	\$ 54,960	\$ 55,100	\$ 55,878	1.41%
200-Materials & Supplies	137	300	425	300	-29.41%
300-Other Charges & Services	1,712	3,175	1,475	1,850	25.42%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 55,795</u>	<u>\$ 58,435</u>	<u>\$ 57,000</u>	<u>\$ 58,028</u>	1.80%
<b>PUBLIC SAFETY</b>					
<b>510-Municipal Court</b>					
100-Personnel Services	\$ 42,384	\$ 42,900	\$ 41,397	\$ 43,263	4.51%
200-Materials & Supplies	462	700	516	2,700	423.26%
300-Other Charges & Services	76,986	70,936	74,653	78,714	5.44%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 119,832</u>	<u>\$ 114,536</u>	<u>\$ 116,566</u>	<u>\$ 124,677</u>	6.96%
<b>511-Fire</b>					
100-Personnel Services	\$ 4,263,740	\$ 4,213,860	\$ 4,285,370	\$ 4,381,985	2.25%
200-Materials & Supplies	81,279	114,212	102,790	113,385	10.31%
300-Other Charges & Services	165,303	190,759	210,066	197,672	-5.90%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 4,510,322</u>	<u>\$ 4,518,831</u>	<u>\$ 4,598,226</u>	<u>\$ 4,693,042</u>	2.06%
<b>512-Police</b>					
100-Personnel Services	\$ 3,928,760	\$ 4,221,586	\$ 3,781,425	\$ 3,776,900	-0.12%
200-Materials & Supplies	87,736	123,075	82,873	126,000	52.04%
300-Other Charges & Services	178,663	195,000	188,218	229,000	21.67%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 4,195,159</u>	<u>\$ 4,539,661</u>	<u>\$ 4,052,516</u>	<u>\$ 4,131,900</u>	1.96%
<b>513-Animal Control</b>					
100-Personnel Services	\$ 107,808	\$ 122,085	\$ 99,975	\$ 115,257	15.29%
200-Materials & Supplies	7,006	9,340	10,109	9,750	-3.55%
300-Other Charges & Services	7,920	12,890	10,943	15,130	38.26%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 122,734</u>	<u>\$ 144,315</u>	<u>\$ 121,027</u>	<u>\$ 140,137</u>	15.79%
<b>514-Emergency Management</b>					
100-Personnel Services	\$ 14,465	\$ 14,967	\$ 13,869	\$ 14,680	5.85%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	11,951	12,500	11,000	12,500	13.64%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 26,416</u>	<u>\$ 27,467</u>	<u>\$ 24,869</u>	<u>\$ 27,180</u>	9.29%
<b>COMMUNITY SERVICE</b>					
<b>515-Urban Development</b>					
100-Personnel Services	\$ 160,382	\$ 170,790	\$ 119,771	\$ 130,519	8.97%
200-Materials & Supplies	2,427	4,225	2,213	6,100	175.64%
300-Other Charges & Services	36,166	28,875	19,742	33,690	70.65%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 198,975</u>	<u>\$ 203,890</u>	<u>\$ 141,726</u>	<u>\$ 170,309</u>	20.17%
<b>517-Building Inspections</b>					
100-Personnel Services	\$ 110,987	\$ 117,010	\$ 121,360	\$ 123,046	1.39%
200-Materials & Supplies	1,093	2,700	1,566	2,700	72.41%
300-Other Charges & Services	6,686	9,355	8,805	8,780	-0.28%
400-Capital Outlay	617	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 119,383</u>	<u>\$ 129,065</u>	<u>\$ 131,731</u>	<u>\$ 134,526</u>	2.12%

CITY OF SAPULPA

05/31/2017

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 17-18

	Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>518-Code Enforcement</b>					
100-Personnel Services	\$ 54,475	\$ 53,660	\$ 56,800	\$ 58,518	3.02%
200-Materials & Supplies	486	1,950	1,132	3,000	165.02%
300-Other Charges & Services	9,036	19,600	13,485	17,950	33.11%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 63,997</u>	<u>\$ 75,210</u>	<u>\$ 71,417</u>	<u>\$ 79,468</u>	11.27%
<b>MISCELLANEOUS</b>					
<b>590-Non Departmental</b>					
100-Personnel Services	\$ 34,785	\$ 37,362	\$ 37,182	\$ 42,906	15.39%
200-Materials & Supplies	14,597	20,000	15,658	20,750	32.52%
300-Other Charges & Services	504,539	589,537	518,107	512,744	-1.04%
400-Capital Outlay	4,133	3,500	4,125	14,000	239.39%
500-Debt Service	34,164	34,164	34,164	27,924	-18.26%
900-Non Operating	9,075,154	8,774,404	8,938,422	9,001,528	0.71%
	<u>\$ 9,667,372</u>	<u>\$ 9,458,967</u>	<u>\$ 9,547,658</u>	<u>\$ 9,619,852</u>	0.76%
<b>591-Reserve</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	64,424	180,000	131,000	100,000	-23.66%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 64,424</u>	<u>\$ 180,000</u>	<u>\$ 131,000</u>	<u>\$ 100,000</u>	-23.66%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 20,455,065</u>	<u>\$ 20,938,016</u>	<u>\$ 20,404,153</u>	<u>\$ 20,770,551</u>	1.80%

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
504-City Attorney	Computer System	4,000
504-City Attorney	Westlaw Research Services	15,000
590-Non-Departmental	Video Equipment for Council Chambers-split with SMA	7,500
590-Non-Departmental	A/C Unit for City Hall-split with SMA	3,500
590-Non-Departmental	Replace Facial on Public Works Bldg-split with SMA	3,000
	<b>Total General Fund Capital Outlay</b>	<u>\$ 33,000</u>

DEBT SERVICE - DETAIL

590-Non-Departmental	Capital Lease with DeLage Landen Public Finance for Copiers	\$ 27,924
	<b>Total General Fund Debt Service</b>	<u>\$ 27,924</u>

NON OPERATING - DETAIL

920-Transfer Out: SMA	Required Sales Tax Transfer	\$ 2,358,008
931-Transfer Out: Cemetery Maintenance	Required Sales Tax Transfer	147,375
934-Transfer Out: Library	Required Sales Tax Transfer	147,375
935-Transfer Out: Park & Recreation Services	Required Sales Tax Transfer	294,751
937-Transfer Out: Park & Recreation Capital	Required Revenue Transfer	9,000
940-Transfer Out: Fire Sales Tax	Required Sales Tax Transfer	147,375
941-Transfer Out: Police Sales Tax	Required Sales Tax Transfer	147,375
944-Transfer Out: Major Thoroughfare	Required Sales Tax Transfer	294,751
945-Transfer Out: Capital Improvement Sales Tax	Required Sales Tax Transfer	589,502
946-Transfer Out: Water & Sewer Sales Tax	Required Sales Tax Transfer	589,502
948-Transfer Out: Water Resources	Required Sales Tax Transfer	1,179,004
957-Transfer Out: E-911 Fund	Operating Transfer	150,000
965-Transfer Out: Street Improvement Sales Tax	Required Sales Tax Transfer	1,473,755
967-Transfer Out: Series 1998 Cap Impr Sales Tax	Required Sales Tax Transfer	1,473,755
	<b>Total General Fund Non Operating</b>	<u>\$ 9,001,528</u>

**SAPULPA MUNICIPAL AUTHORITY**

CITY OF SAPULPA

05/31/2017

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND  
 REVENUE/RESOURCES AND EXPENSES/APPROPRIATIONS FUND SUMMARY  
 FISCAL YEAR 17-18

F U N D S U M M A R Y

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	9,980,269	10,102,868	10,069,299	10,196,000	1.26%
	Interest	3,151	10,365	1,596	2,000	25.31%
	Miscellaneous	511,367	286,400	399,507	342,140	-14.36%
	Transfers In	5,846,616	4,766,641	4,811,413	4,934,407	2.56%
	<b>Total Revenues/Resources:</b>	<b>\$ 16,341,403</b>	<b>\$ 15,166,274</b>	<b>\$ 15,281,815</b>	<b>\$ 15,474,547</b>	<b>1.26%</b>
<b>EXPENSES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 2,647,181	\$ 2,905,196	\$ 2,849,990	\$ 2,910,911	2.14%
200	Materials & Supplies	471,069	536,686	448,611	489,649	9.15%
300	Other Services & Charges	1,313,766	1,637,853	1,420,476	1,556,001	9.54%
400	Capital Outlay	1,940,428	131,989	173,542	204,207	17.67%
500	Debt Service	3,395,200	4,518,816	4,515,105	4,512,619	-0.06%
900	Non Operating Expense	6,020,015	6,233,641	6,290,288	6,082,008	-3.31%
	<b>Total Expenses/Appropriations:</b>	<b>\$ 15,787,659</b>	<b>\$ 15,964,181</b>	<b>\$ 15,698,012</b>	<b>\$ 15,755,395</b>	<b>0.37%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ 553,744</b>	<b>\$ (797,907)</b>	<b>\$ (416,197)</b>	<b>\$ (280,848)</b>	<b>-32.52%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 491,986</b>	<b>\$ 1,202,254</b>	<b>\$ 1,045,730</b>	<b>\$ 629,533</b>	<b>-39.80%</b>
<b>ESTIMATED RESERVED FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 1,045,730</b>	<b>\$ 404,347</b>	<b>\$ 629,533</b>	<b>\$ 348,685</b>	<b>-44.61%</b>



CITY OF SAPULPA

05/31/2017

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND  
REVENUE/RESOURCES - DETAIL  
FISCAL YEAR 17-18

		Actual	Budgeted	Estimated	Approved	Percent
		15-16	16-17	16-17	17-18	of Change
<b>REVENUES/RESOURCES:</b>						
<b>Charges for Services:</b>						
4041	Water Revenue	\$ 3,694,513	\$ 3,843,900	\$ 3,809,446	\$ 3,800,000	-0.25%
4042	Water Master Meter	809,319	720,000	721,487	820,000	13.65%
4045	Water Taps	21,250	10,000	28,000	10,000	-64.29%
4046	Sewer Taps	49,500	20,000	23,000	20,000	-13.04%
4047	Refuse Collection	1,587,452	1,650,000	1,654,372	1,680,000	1.55%
4048	Sewer Revenue	3,289,646	3,355,000	3,350,179	3,375,000	0.74%
4055	Taneha Sewer	334,710	310,968	257,865	277,000	7.42%
4057	Recycling Center Fees	-	-	-	-	0.00%
4058	Industrial Pretreatment Permit Fees	8,824	9,000	10,500	10,000	-4.76%
4061	Trucked Waste	71,055	70,000	100,450	90,000	-10.40%
4062	Inverness Annual Payment	114,000	114,000	114,000	114,000	0.00%
		<u>\$ 9,980,269</u>	<u>\$ 10,102,868</u>	<u>\$ 10,069,299</u>	<u>\$ 10,196,000</u>	1.26%
<b>Interest:</b>						
4081	Interest Earnings	\$ 2,999	\$ 10,315	\$ 550	\$ 1,000	81.82%
4081.01	Interest On Restricted Assets	152	50	1,046	1,000	-4.40%
		<u>\$ 3,151</u>	<u>\$ 10,365</u>	<u>\$ 1,596</u>	<u>\$ 2,000</u>	25.31%
<b>Miscellaneous:</b>						
4043	Penalties	\$ 197,053	\$ 180,000	\$ 210,621	\$ 195,000	-7.42%
4049	(Shorts) & Longs	(175)	-	-	-	0.00%
4079	E-Commerce Processing Fee	34,144	32,000	37,686	38,000	0.83%
4080	Miscellaneous Revenues	60,314	50,000	89,405	70,000	-21.70%
4085	Collection Revenue	32,176	20,000	42,635	35,000	-17.91%
4086	Reimbursements	174,984	-	16,454	-	-100.00%
4086A	Reimbursements - Ind. Pretreatment	3,706	4,400	2,706	4,140	52.99%
4087	Sale of Fixed Assets	9,165	-	-	-	0.00%
4089	Bond Proceeds	-	-	-	-	0.00%
4203	Loan Proceeds	-	-	-	-	0.00%
4900	Contributed Capital Revenue	-	-	-	-	0.00%
		<u>\$ 511,367</u>	<u>\$ 286,400</u>	<u>\$ 399,507</u>	<u>\$ 342,140</u>	-14.36%
<b>Transfers In:</b>						
4910S	General Fund - 40% Sales Tax	\$ 2,412,615	\$ 2,336,641	\$ 2,381,413	\$ 2,358,008	-0.98%
4929	Stormwater Management Fund	200,719	-	-	46,000	100.00%
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	365,000	-	-	-	0.00%
4946	Wtr & Swr Improvements	-	-	-	-	0.00%
4948	Water Resources Fund (Other)	1,023,185	950,000	950,000	1,005,000	5.79%
4949	Sewer System Development & Extension	143,000	-	-	-	0.00%
4955	Insurance Fund	-	-	-	-	0.00%
4965	Street Improvement Sales Tax	-	-	-	-	0.00%
4965.T	Street Improvement Sales Tax - Trustee Ban	-	-	-	-	0.00%
4967	98 Capital Imp Sales Tax	-	-	-	-	0.00%
4967.T	98 Capital Imp Sales Tax - Trustee Bank	1,610,000	1,480,000	1,480,000	1,525,000	3.04%
4998	Series 2012 Utility System Revenue Bond	92,097	-	-	399	100.00%
		<u>\$ 5,846,616</u>	<u>\$ 4,766,641</u>	<u>\$ 4,811,413</u>	<u>\$ 4,934,407</u>	2.56%
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 16,341,403</u>	<u>\$ 15,166,274</u>	<u>\$ 15,281,815</u>	<u>\$ 15,474,547</u>	1.26%

CITY OF SAPULPA

05/31/2017

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT

FISCAL YEAR 17-18

	Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>GENERAL</b>					
<b>504-Trust Attorney</b>					
100-Personnel Services	\$ 27,194	\$ 28,941	\$ 28,453	\$ 29,405	3.35%
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>\$ 27,194</u>	<u>\$ 28,941</u>	<u>\$ 28,453</u>	<u>\$ 29,405</u>	3.35%
<b>522-Administration</b>					
100-Personnel Services	\$ 56,815	\$ 203,090	\$ 165,046	\$ 181,041	9.69%
200-Materials & Supplies	205	2,200	6,814	2,250	-66.98%
300-Other Fees & Charges	7,080	8,840	8,025	9,530	18.75%
400-Capital Outlay	-	-	14,349	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 64,100</u>	<u>\$ 214,130</u>	<u>\$ 194,234</u>	<u>\$ 192,821</u>	-0.73%
<b>UTILITY OPERATIONS</b>					
<b>523-Utility Collections</b>					
100-Personnel Services	\$ 206,828	\$ 232,405	\$ 216,384	\$ 222,934	3.03%
200-Materials & Supplies	63,072	64,820	56,685	60,400	6.55%
300-Other Fees & Charges	66,743	66,400	62,773	61,050	-2.74%
400-Capital Outlay	13,198	-	-	-	0.00%
500-Debt Service	4,752	5,016	5,016	5,016	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 354,593</u>	<u>\$ 368,641</u>	<u>\$ 340,858</u>	<u>\$ 349,400</u>	2.51%
<b>524-Water Treatment</b>					
100-Personnel Services	\$ 453,359	\$ 476,662	\$ 489,402	\$ 486,509	-0.59%
200-Materials & Supplies	363,440	407,631	337,289	373,839	10.84%
300-Other Fees & Charges	712,293	788,364	715,115	825,351	15.42%
400-Capital Outlay	657,257	104,644	131,848	167,357	26.93%
500-Debt Service	70,409	393,000	392,324	393,000	0.17%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 2,256,758</u>	<u>\$ 2,170,301</u>	<u>\$ 2,065,978</u>	<u>\$ 2,246,056</u>	8.72%
<b>525-Wastewater Treatment</b>					
100-Personnel Services	\$ 559,610	\$ 591,028	\$ 564,829	\$ 575,816	1.95%
200-Materials & Supplies	41,499	57,535	45,998	48,410	5.24%
300-Other Fees & Charges	414,428	488,372	403,748	455,093	12.72%
400-Capital Outlay	979,395	23,845	23,845	22,850	-4.17%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,994,932</u>	<u>\$ 1,160,780</u>	<u>\$ 1,038,420</u>	<u>\$ 1,102,169</u>	6.14%
<b>MISCELLANEOUS</b>					
<b>527-Refuse Collection</b>					
100-Personnel Services	\$ 1,247,890	\$ 1,275,000	\$ 1,290,167	\$ 1,312,300	1.72%
200-Materials & Supplies	-	-	100	-	-100.00%
300-Other Fees & Charges	38,522	46,500	30,350	47,600	56.84%
400-Capital Outlay	9,394	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,295,806</u>	<u>\$ 1,321,500</u>	<u>\$ 1,320,617</u>	<u>\$ 1,359,900</u>	2.97%
<b>528-Industrial Pretreatment</b>					
100-Personnel Services	\$ 60,700	\$ 60,708	\$ 60,000	\$ 60,000	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	13,848	16,650	16,650	16,990	2.04%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 74,548</u>	<u>\$ 77,358</u>	<u>\$ 76,650</u>	<u>\$ 76,990</u>	0.44%
<b>590-Non Departmental</b>					
100-Personnel Services	\$ 34,785	\$ 37,362	\$ 35,709	\$ 42,906	20.15%
200-Materials & Supplies	2,853	4,500	1,725	4,750	175.36%
300-Other Fees & Charges	34,544	42,727	33,565	40,387	20.32%
400-Capital Outlay	281,184	3,500	3,500	14,000	300.00%
500-Debt Service	3,320,039	4,120,800	4,117,765	4,114,603	-0.08%
900-Non Operating	6,020,015	6,233,641	6,290,288	6,082,008	-3.31%
	<u>\$ 9,693,420</u>	<u>\$ 10,442,530</u>	<u>\$ 10,482,552</u>	<u>\$ 10,298,654</u>	-1.75%
<b>591-Reserve</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	26,308	180,000	150,250	100,000	-33.44%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 26,308</u>	<u>\$ 180,000</u>	<u>\$ 150,250</u>	<u>\$ 100,000</u>	-33.44%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 15,787,659</u>	<u>\$ 15,964,181</u>	<u>\$ 15,698,012</u>	<u>\$ 15,755,395</u>	0.37%

**CITY OF SAPULPA**  
**SAPULPA MUNICIPAL AUTHORITY FUND**  
 EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT  
 FISCAL YEAR 17-18

**CAPITAL OUTLAY - DETAIL**

Department	Description	Amount
524-Water Treatment	Chemical Pumps	\$ 3,000
	SCADA Annual Updates	3,000
	Plant Camera System	5,600
	Southwest Tank Annual Maintenance	30,954
	Town Tank Annual Maintenance	50,133
	Highway 97 Tank Annual Maintenance	12,090
	AGCW Annual Maintenance	2,580
	CW Pump #2 Rebuild	40,000
	(2) Clarifier Blowers	16,000
	Filter #1 Level Transmitter	4,000
		<u>\$ 167,357</u>
525-Wastewater Treatment	North Pump Rebuild	\$ 7,050
	Castle Creek Pump Rebuild	4,200
	10' Decanter Float	6,500
	Linear Actuator SBR Decant	1,100
	Polypropylene Sludge Dewatering Tiles	2,000
	Limitorque Worm Gear and Adapter Flange	2,000
		<u>\$ 22,850</u>
590-Non-Departmental	Video Equipment for Council Chambers-split with GF	\$ 7,500
	A/C Unit for City Hall-split with GF	3,500
	Replace Facial on Public Works Bldg-split with GF	3,000
		<u>\$ 14,000</u>
	Total SMA Fund Capital Outlay	<u>\$ 204,207</u>

**DEBT SERVICE - DETAIL**

523-Utility Collections	Lease with Pitney Bowes for Mail Sorter	\$ 5,016
		<u>\$ 5,016</u>
524-Water Treatment	Water Rights-Contract DACW56-886-C-0003 #1	\$ 30,500
	Water Rights-Contract DACW56-886-C-0003 #2	34,000
	Water Rights-Contract DACW56-02-WS-0001	144,000
	Water Rights-Contract DACW56-05-WS-0001	184,500
		<u>\$ 393,000</u>
590-Non-Departmental	SMA 2012 Refunding Series Revenue Bonds	\$ 1,631,238
	SMA 2013 Refunding Series Revenue Bonds	2,470,115
	Revenue Bond Trustee Fees	13,250
		<u>\$ 4,114,603</u>
	Total SMA Fund Debt Service	<u>\$ 4,512,619</u>

**NON OPERATING - DETAIL**

910-Transfer Out: General	Supplemental Operating Funds Transfer	\$ 2,145,000
910S-Transfer Out: General	Return of Pledged Sales Tax	2,358,008
930-Transfer Out: Street & Alley	Supplemental Operating Funds Transfer	210,000
931-Transfer Out: Cemetery Maint	Supplemental Operating Funds Transfer	187,000
933-Transfer Out: Golf Course	Supplemental Operating Funds Transfer	362,000
934-Transfer Out: Library	Supplemental Operating Funds Transfer	160,000
935-Transfer Out: Parks & Recreation	Supplemental Operating Funds Transfer	355,000
946-Transfer Out: Water & Sewer Improv	Supplemental Operating Funds Transfer	305,000
		<u>\$ 6,082,008</u>
	Total SMA Fund Non Operating	<u>\$ 6,082,008</u>

**SAPULPA DEVELOPMENT AUTHORITY**

CITY OF SAPULPA

05/31/2017

FUND: 15

SAPULPA DEVELOPMENT AUTHORITY

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 17-18

**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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Miscellaneous						0.00%
4086	Reimbursements	\$ -	\$ 30,000	\$ -	\$ 30,000	100.00%
		<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>	100.00%
<b>TOTAL RESOURCES/REVENUES</b>		<u>\$0</u>	<u>\$30,000</u>	<u>\$0</u>	<u>\$30,000</u>	100.00%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	30,000	-	30,000	100.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>	100.00%
<b>USE OF FUND BALANCE</b>		\$ -	\$ -	\$ -	\$ -	0.00%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ -	\$ -	\$ -	\$ -	0.00%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ -	\$ -	\$ -	\$ -	0.00%

**DEDICATED SALES TAX FUNDS**

**CITY OF SAPULPA  
CEMETERY MAINTENANCE**

05/31/2017

FUND: 31

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY**

**FISCAL YEAR 17-18**

**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	Budgeted	Estimated	Approved	Percent
		15-16	16-17	16-17	17-18	of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Service						
4050	Chapel Rates	\$ -	\$ -	\$ -	\$ -	0.00%
4051	Maintenance (Openings & Closings)	35,500	34,000	32,700	34,000	3.98%
4052	Lot Sales	47,400	32,000	19,625	25,000	27.39%
		<u>\$ 82,900</u>	<u>\$ 66,000</u>	<u>\$ 52,325</u>	<u>\$ 59,000</u>	12.76%
Interest:						
4081	Interest Earnings	\$ 327	\$ 200	\$ 315	\$ 250	-20.63%
		<u>\$ 327</u>	<u>\$ 200</u>	<u>\$ 315</u>	<u>\$ 250</u>	-20.63%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	100	-	-	-	0.00%
4087	Sale of Capital Assets	141	-	-	-	0.00%
		<u>\$ 241</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 151,007	\$ 146,040	\$ 148,838	\$ 147,375	-0.98%
4944	SMA	154,500	129,000	129,000	187,000	44.96%
		<u>\$ 305,507</u>	<u>\$ 275,040</u>	<u>\$ 277,838</u>	<u>\$ 334,375</u>	20.35%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 388,975</u>	<u>\$ 341,240</u>	<u>\$ 330,478</u>	<u>\$ 393,625</u>	19.11%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 290,053	\$ 326,279	\$ 294,225	\$ 350,964	19.28%
200	Materials & Supplies	24,408	27,300	24,023	25,700	6.98%
300	Other Services & Charges	27,735	35,765	32,436	36,265	11.80%
400	Capital Outlay	7,475	7,846	8,834	8,930	1.09%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	10,363	8,250	6,541	7,375	12.75%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 360,034</u>	<u>\$ 405,440</u>	<u>\$ 366,059</u>	<u>\$ 429,234</u>	17.26%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 28,941</u>	<u>\$ (64,200)</u>	<u>\$ (35,581)</u>	<u>\$ (35,609)</u>	0.08%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 53,150</u>	<u>\$ 73,805</u>	<u>\$ 82,091</u>	<u>\$ 46,510</u>	-43.34%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 82,091</u>	<u>\$ 9,605</u>	<u>\$ 46,510</u>	<u>\$ 10,901</u>	-76.56%

**CAPITAL OUTLAY - DETAIL**

Description	Amount
401-Equipment	
Spray Tank Replacement	\$ 3,035
50 Gal Spray Rig	\$ 2,700
Leaf Vacuum Attachment for Skid Loader	3,195
Total Capital Outlay	<u>\$ 8,930</u>

**NON OPERATING - DETAIL**

943-Transfer Out: Cem Perpetual Care Required Revenue (12.5%) Transfer	\$ 7,375
Total Non Operating	<u>\$ 7,375</u>

**CITY OF SAPULPA  
LIBRARY FUND**

05/31/2017

FUND: 34

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18**

**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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Intergovernmental:						
4031	State Aid Grant	\$ 15,876	\$ -	\$ 16,471	\$ -	-100.00%
4091	OK Dept of Libraries	2,690	-	-	-	0.00%
		<u>\$ 18,566</u>	<u>\$ -</u>	<u>\$ 16,471</u>	<u>\$ -</u>	-100.00%
Fines & Forfeitures:						
4072	Book Fines	\$ 3,320	\$ 3,000	\$ 2,974	\$ 2,000	-32.75%
		<u>\$ 3,320</u>	<u>\$ 3,000</u>	<u>\$ 2,974</u>	<u>\$ 2,000</u>	-32.75%
Charges for Services:						
4050	Rental Fees	\$ 120	\$ 120	\$ 120	\$ 120	0.00%
		<u>\$ 120</u>	<u>\$ 120</u>	<u>\$ 120</u>	<u>\$ 120</u>	0.00%
Interest:						
4081	Interest Earnings	\$ 175	\$ 150	\$ 250	\$ 250	0.00%
		<u>\$ 175</u>	<u>\$ 150</u>	<u>\$ 250</u>	<u>\$ 250</u>	0.00%
Miscellaneous:						
4080	Miscellaneous	\$ 6,727	\$ 5,000	\$ 6,769	\$ 5,500	-18.75%
4082	Donations	1,295	-	882	-	-100.00%
4086	Reimbursements	-	-	41	-	-100.00%
4092	Grant - Private	6,150	-	18,450	-	-100.00%
		<u>\$ 14,172</u>	<u>\$ 5,000</u>	<u>\$ 26,142</u>	<u>\$ 5,500</u>	-78.96%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 151,007	\$ 146,040	\$ 148,838	\$ 147,375	-0.98%
4944	SMA	209,000	237,000	237,000	160,000	-32.49%
		<u>\$ 360,007</u>	<u>\$ 383,040</u>	<u>\$ 385,838</u>	<u>\$ 307,375</u>	-20.34%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 396,360</u>	<u>\$ 391,310</u>	<u>\$ 431,795</u>	<u>\$ 315,245</u>	-26.99%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 272,224	\$ 301,370	\$ 251,049	\$ 270,910	7.91%
200	Materials & Supplies	15,400	15,000	33,936	16,700	-50.79%
300	Other Services & Charges	87,180	91,705	85,133	87,300	2.55%
400	Capital Outlay	29,910	20,000	35,881	20,000	-44.26%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 404,714</u>	<u>\$ 428,075</u>	<u>\$ 405,999</u>	<u>\$ 394,910</u>	-2.73%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ (8,354)</u>	<u>\$ (36,765)</u>	<u>\$ 25,796</u>	<u>\$ (79,665)</u>	-408.83%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 71,874</u>	<u>\$ 43,603</u>	<u>\$ 63,520</u>	<u>\$ 89,316</u>	40.61%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 63,520</u>	<u>\$ 6,838</u>	<u>\$ 89,316</u>	<u>\$ 9,651</u>	-89.19%

**CAPITAL OUTLAY - DETAIL**

Description	Amount
407-Books	
Books, E-Books, Audio Books, CD's,	
DVD's	\$ 20,000
Total Capital Outlay	<u>\$ 20,000</u>



**CITY OF SAPULPA**

05/31/2017

FUND: 35

**PARKS & RECREATION SERVICES**

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY**

**FISCAL YEAR 17-18**

**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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Services:						
4054	Concession Revenue	\$ 5,202	\$ 6,000	\$ 4,623	\$ 5,000	8.15%
4062	Recreation Program Income	5,460	8,000	5,105	5,200	1.86%
4063	Admissions	1,012	1,000	945	1,000	5.82%
4088	Rental Income	13,523	13,162	15,067	15,000	-0.44%
		<u>\$ 25,197</u>	<u>\$ 28,162</u>	<u>\$ 25,740</u>	<u>\$ 26,200</u>	1.79%
Interest:						
4081	Interest Earnings	\$ 213	\$ 200	\$ 193	\$ 150	-22.28%
		<u>\$ 213</u>	<u>\$ 200</u>	<u>\$ 193</u>	<u>\$ 150</u>	-22.28%
Miscellaneous:						
4080	Miscellaneous	\$ 1,150	\$ -	\$ 9	\$ -	-100.00%
4086	Reimbursements	3,307	-	2,747	-	-100.00%
		<u>\$ 4,457</u>	<u>\$ -</u>	<u>\$ 2,756</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 302,013	\$ 292,080	\$ 297,677	\$ 294,751	-0.98%
4944	SMA	270,000	282,000	290,400	355,000	22.25%
		<u>\$ 572,013</u>	<u>\$ 574,080</u>	<u>\$ 588,077</u>	<u>\$ 649,751</u>	10.49%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 601,880</u>	<u>\$ 602,442</u>	<u>\$ 616,766</u>	<u>\$ 676,101</u>	9.62%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 466,366	\$ 491,357	\$ 470,017	\$ 536,556	14.16%
200	Materials & Supplies	20,968	32,518	33,768	38,789	14.87%
300	Other Services & Charges	108,393	118,391	115,069	126,120	9.60%
400	Capital Outlay	8,003	4,809	4,809	12,349	156.79%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 603,730</u>	<u>\$ 647,075</u>	<u>\$ 623,663</u>	<u>\$ 713,814</u>	14.46%
<b>CHANGE IN FUND BALANCE</b>		\$ (1,850)	\$ (44,633)	\$ (6,897)	\$ (37,713)	446.80%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 71,693	\$ 67,939	\$ 69,843	\$ 62,946	-9.88%
<b>ESTIMATED RESERVED ENDING FUND BALANCE</b>		\$ 13,119	\$ 10,067	\$ 12,191	\$ 9,191	-24.61%
<b>ESTIMATED UNRESERVED ENDING FUND BALANCE</b>		\$ 56,724	\$ 13,239	\$ 50,755	\$ 16,042	-68.39%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
401-Equipment	Replace BTW Video Arcade Game Unit	\$ 2,699
		<u>\$ 2,699</u>
405-Facilities	Resurface Davis Park Basketball Court	4,250
	Construct New ADA Access to Floating Stage at Kelly Lane Park	5,400
		<u>\$ 9,650</u>
	<b>Total Capital Outlay</b>	<u><u>\$12,349</u></u>

**CITY OF SAPULPA**

05/31/2017

FUND: 39

**ECONOMIC DEVELOPMENT SALES TAX FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18**

**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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Taxes						
4001	Sales Tax-5 Tulsa County	\$ -	\$ 100,000	\$ 126,500	\$ 252,000	99.21%
		<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 126,500</u>	<u>\$ 252,000</u>	99.21%
Interest:						
4081	Interest Earnings	\$ -	\$ 200	\$ 20	\$ 200	900.00%
		<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 20</u>	<u>\$ 200</u>	900.00%
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%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ -</u>	<u>\$ 100,200</u>	<u>\$ 126,520</u>	<u>\$ 252,200</u>	99.34%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
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%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>CHANGE IN FUND BALANCE</b>		\$ -	\$ 100,200	\$ 126,520	\$ 252,200	99.34%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ -	\$ -	\$ -	\$ 126,520	100.00%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ -	\$ 100,200	\$ 126,520	\$ 378,720	199.34%

CITY OF SAPULPA

05/31/2017

FUND: 40

FIRE SALES TAX FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 17-18

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

	Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>					
Interest:					
4081 Interest Earnings	\$ 3,061	\$ 2,000	\$ 2,506	\$ 2,000	-20.19%
	<u>\$ 3,061</u>	<u>\$ 2,000</u>	<u>\$ 2,506</u>	<u>\$ 2,000</u>	<u>-20.19%</u>
Miscellaneous:					
4080 Miscellaneous	\$ 21	\$ -	\$ -	\$ -	0.00%
4086 Reimbursements	-	-	-	-	0.00%
4087 Sale of Capital Assets	-	-	-	-	0.00%
	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:					
4910S General Fund (Sales Tax)	\$ 151,007	\$ 146,040	\$ 148,838	\$ 147,375	-0.98%
	<u>\$ 151,007</u>	<u>\$ 146,040</u>	<u>\$ 148,838</u>	<u>\$ 147,375</u>	<u>-0.98%</u>
<b>TOTAL REVENUE/RESOURCES</b>	<u>\$ 154,089</u>	<u>\$ 148,040</u>	<u>\$ 151,344</u>	<u>\$ 149,375</u>	<u>-1.30%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>					
100 Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200 Materials & Supplies	-	-	-	-	0.00%
300 Other Services & Charges	-	-	-	-	0.00%
400 Capital Outlay	106,717	203,800	353,800	155,000	-56.19%
500 Debt Service	-	-	-	-	0.00%
900 Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 106,717</u>	<u>\$ 203,800</u>	<u>\$ 353,800</u>	<u>\$ 155,000</u>	<u>-56.19%</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 47,372</u>	<u>\$ (55,760)</u>	<u>\$ (202,456)</u>	<u>\$ (5,625)</u>	<u>-97.22%</u>
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<u>\$ 499,560</u>	<u>\$ 494,550</u>	<u>\$ 546,932</u>	<u>\$ 344,476</u>	<u>-37.02%</u>
<b>ESTIMATED ENDING FUND BALANCE</b>	<u>\$ 546,932</u>	<u>\$ 438,790</u>	<u>\$ 344,476</u>	<u>\$ 338,851</u>	<u>-1.63%</u>

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	Safety Equipment	\$ 25,000
	Miscellaneous Equipment	20,000
		<u>\$ 45,000</u>
402-Furniture	Miscellaneous Furniture including Mattresses & Recliners	\$ 10,000
		<u>\$ 10,000</u>
403-Vehicles	Ford F-250 with Equipment	\$ 50,000
		<u>\$ 50,000</u>
404-Building & Fixtures	Miscellaneous Station Repairs/Remodeling	\$ 25,000
		<u>\$ 25,000</u>
405-Facilities	Fencing at Stations #2 & #3	\$ 20,000
		<u>\$ 20,000</u>
407-Books	Training Manuals	\$ 5,000
		<u>\$ 5,000</u>
	Total Capital Outlay	<u>\$ 155,000</u>

**CITY OF SAPULPA**  
**POLICE SALES TAX FUND**  
**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY**  
**FISCAL YEAR 17-18**

05/31/2017

FUND: 41

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

		Actual	Budgeted	Estimated	Approved	Percent
		15-16	16-17	16-17	17-18	of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 304	\$ 275	\$ 457	\$ 300	-34.35%
		<u>\$ 304</u>	<u>\$ 275</u>	<u>\$ 457</u>	<u>\$ 300</u>	<u>-34.35%</u>
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	5,032	-	-100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,032</u>	<u>\$ -</u>	<u>-100.00%</u>
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 151,007	\$ 146,040	\$ 148,838	\$ 147,375	-0.98%
		<u>\$ 151,007</u>	<u>\$ 146,040</u>	<u>\$ 148,838</u>	<u>\$ 147,375</u>	<u>-0.98%</u>
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 151,311</u>	<u>\$ 146,315</u>	<u>\$ 154,327</u>	<u>\$ 147,675</u>	<u>-4.31%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	142,235	127,663	128,266	142,285	10.93%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 142,235</u>	<u>\$ 127,663</u>	<u>\$ 128,266</u>	<u>\$ 142,285</u>	<u>10.93%</u>
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 9,076</u>	<u>\$ 18,652</u>	<u>\$ 26,061</u>	<u>\$ 5,390</u>	<u>-79.32%</u>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 56,433</u>	<u>\$ 62,457</u>	<u>\$ 65,509</u>	<u>\$ 91,570</u>	<u>39.78%</u>
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 65,509</u>	<u>\$ 81,109</u>	<u>\$ 91,570</u>	<u>\$ 96,960</u>	<u>5.89%</u>

**CAPITAL OUTLAY - DETAIL**

Description	Amount
401-Equipment	
Emergency Equipment for 3 Units	16,500
SOT Equipment	12,500
Honor Guard Equipment	2,000
Ammo	14,474
Miscellaneous Equipment	10,000
	<u>\$ 55,474</u>
403-Vehicles	
3 Police Units	\$ 86,811
	<u>\$ 86,811</u>
Total Capital Outlay	<u>\$ 142,285</u>

CITY OF SAPULPA

05/31/2017

FUND: 44

MAJOR THOROUGHFARE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 17-18

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

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 388	\$ 300	\$ 960	\$ 1,000	4.17%
		<u>\$ 388</u>	<u>\$ 300</u>	<u>\$ 960</u>	<u>\$ 1,000</u>	4.17%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	34,160	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 34,160</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 302,013	\$ 292,080	\$ 297,677	\$ 294,751	-0.98%
		<u>\$ 302,013</u>	<u>\$ 292,080</u>	<u>\$ 297,677</u>	<u>\$ 294,751</u>	-0.98%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 336,561</u>	<u>\$ 292,380</u>	<u>\$ 298,637</u>	<u>\$ 295,751</u>	-0.97%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	1,236	15,000	10,000	12,500	25.00%
300	Other Services & Charges	233,653	245,000	213,133	305,000	43.10%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 234,889</u>	<u>\$ 260,000</u>	<u>\$ 223,133</u>	<u>\$ 317,500</u>	42.29%
<b>CHANGE IN FUND BALANCE</b>		\$ 101,672	\$ 32,380	\$ 75,504	\$ (21,749)	-128.81%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 120,676	\$ 186,198	\$ 222,348	\$ 297,852	33.96%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 222,348	\$ 218,578	\$ 297,852	\$ 276,103	-7.30%

CITY OF SAPULPA

05/31/2017

FUND: 45

CAPITAL IMPROVEMENTS FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18

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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 625	\$ 400	\$ 884	\$ 750	-15.16%
		<u>\$ 625</u>	<u>\$ 400</u>	<u>\$ 884</u>	<u>\$ 750</u>	-15.16%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	125,000	-	-	-	0.00%
4087	Sale of Property	-	-	2,208	-	-100.00%
4203	Loan Proceeds	325,000	-	-	-	0.00%
		<u>\$ 450,000</u>	<u>\$ -</u>	<u>\$ 2,208</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 604,026	\$ 584,160	\$ 595,353	\$ 589,502	-0.98%
4948	Water Resources	65,000	-	-	-	0.00%
		<u>\$ 669,026</u>	<u>\$ 584,160</u>	<u>\$ 595,353</u>	<u>\$ 589,502</u>	-0.98%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 1,119,651</u>	<u>\$ 584,560</u>	<u>\$ 598,445</u>	<u>\$ 590,252</u>	-1.37%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	7,500	-	-	-	0.00%
400	Capital Outlay	580,527	583,506	497,521	864,608	73.78%
500	Debt Service	52,314	-	-	-	0.00%
900	Non Operating Expense	385,000	-	23,384	-	-100.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 1,025,341</u>	<u>\$ 583,506</u>	<u>\$ 520,905</u>	<u>\$ 864,608</u>	65.98%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 94,310</u>	<u>\$ 1,054</u>	<u>\$ 77,540</u>	<u>\$ (274,356)</u>	-453.83%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 151,420</u>	<u>\$ 25,525</u>	<u>\$ 245,730</u>	<u>\$ 323,270</u>	31.55%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 245,730</u>	<u>\$ 26,579</u>	<u>\$ 323,270</u>	<u>\$ 48,914</u>	-84.87%

CAPITAL OUTLAY - DETAIL

	Department	Description	Amount
401-Equipment	531-Cemetery	Tractor	\$ 78,408
	531-Cemetery	Brush Hog	12,262
	535-Park & Recreation	Front Deck Mower	20,413
	546-Utility Maintenance	Track Hoe	76,500
			<u>\$ 187,583</u>
403-Vehicles	530-Street & Alley	Pot Hole Patch Truck	\$ 150,000
			<u>\$ 150,000</u>
404-Building & Fixtures	535-Park & Recreation	Replace Windows at BTW	\$ 24,000
			<u>\$ 24,000</u>
405-Facilities	525-Wastewater Treatment	Headworks Ventilation System	\$ 50,000
	525-Wastewater Treatment	Headworks Gas Detection System	20,000
			<u>\$ 70,000</u>
405B-Facilities-Contract	525-Wastewater Treatment	Replace Grinder at NE Lift Station	\$ 31,000
	530-Golf Course	Replace 1585' Cart Path	41,525
	546-Water & Sewer Maintenance	Construct WaterLine to Provide Adequate Water Pressure on West Johnson Area (see Water Resources for Additional Funding)	80,500
	546-Water & Sewer Maintenance	Replace 870' 8" Sewer Line & Manhole per recommendation from CMOM Audit	120,000
	546-Water & Sewer Maintenance	Replace 250' Sewer at Lincoln/Watchorn per recommendation from CMOM Audit	60,000
	546-Water & Sewer Maintenance	Replace Sewer line in Alley Behind Collins Bldg per recommendation from CMOM Audit	100,000
			<u>\$ 433,025</u>
		Total Capital Outlay	<u>\$ 864,608</u>

CITY OF SAPULPA

05/31/2017

FUND: 46

WATER AND SEWER IMPROVEMENT FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 17-18

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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 569	\$ 500	\$ 456	\$ 500	9.65%
		<u>\$ 569</u>	<u>\$ 500</u>	<u>\$ 456</u>	<u>\$ 500</u>	9.65%
Miscellaneous:						
4080	Miscellaneous	\$ 1,104	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	84	-	-100.00%
4203	Sale of Capital Assets	1,717	-	-	-	0.00%
		<u>\$ 2,821</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 604,026	\$ 584,160	\$ 595,353	\$ 589,502	-0.98%
4920	SMA	187,500	245,000	245,000	305,000	24.49%
4948	Water Resources	-	4,750	4,750	-	-100.00%
		<u>\$ 791,526</u>	<u>\$ 833,910</u>	<u>\$ 845,103</u>	<u>\$ 894,502</u>	5.85%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 794,916</u>	<u>\$ 834,410</u>	<u>\$ 845,643</u>	<u>\$ 895,002</u>	5.84%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 509,999	\$ 595,970	\$ 530,739	\$ 591,795	11.50%
200	Materials & Supplies	31,273	58,510	42,992	48,700	13.28%
300	Other Services & Charges	282,969	291,468	330,322	298,808	-9.54%
400	Capital Outlay	-	-	-	13,970	100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 824,241</u>	<u>\$ 945,948</u>	<u>\$ 904,053</u>	<u>\$ 953,273</u>	5.44%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ (29,325)</u>	<u>\$ (111,538)</u>	<u>\$ (58,410)</u>	<u>\$ (58,271)</u>	-0.24%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 176,990</u>	<u>\$ 127,480</u>	<u>\$ 147,665</u>	<u>\$ 89,255</u>	-39.56%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 147,665</u>	<u>\$ 15,942</u>	<u>\$ 89,255</u>	<u>\$ 30,984</u>	-65.29%

CAPITAL OUTLAY - DETAIL

	Description	Amount
404-Building & Fixtures	Replace Subfloor in Offices	7,140
		<u>\$ 7,140</u>
405-Facilities	Water Main Replacement/Reconnection to Loop Water System	\$ 6,830
		<u>\$ 6,830</u>
	Total Capital Outlay	<u>\$ 13,970</u>

CITY OF SAPULPA

05/31/2017

FUND: 48

WATER RESOURCES FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 17-18

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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 225	\$ 250	\$ 412	\$ 300	-27.18%
		<u>\$ 225</u>	<u>\$ 250</u>	<u>\$ 412</u>	<u>\$ 300</u>	-27.18%
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)	\$ 1,208,053	\$ 1,168,321	\$ 1,190,706	\$ 1,179,004	-0.98%
4920	SMA	-	-	-	-	0.00%
4948	Water Resources	-	-	-	-	
		<u>\$ 1,208,053</u>	<u>\$ 1,168,321</u>	<u>\$ 1,190,706</u>	<u>\$ 1,179,004</u>	-0.98%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 1,208,278</u>	<u>\$ 1,168,571</u>	<u>\$ 1,191,118</u>	<u>\$ 1,179,304</u>	-0.99%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	49,770	-	-100.00%
400	Capital Outlay	6,522	65,500	304,726	148,506	-51.27%
500	Debt Service	-	-	50,742	50,742	0.00%
900	Non Operating Expense	1,088,185	954,750	954,750	1,005,000	5.26%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 1,094,707</u>	<u>\$ 1,020,250</u>	<u>\$ 1,359,988</u>	<u>\$ 1,204,248</u>	-11.45%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 113,571</u>	<u>\$ 148,321</u>	<u>\$ (168,870)</u>	<u>\$ (24,944)</u>	-85.23%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 102,462</u>	<u>\$ 67,988</u>	<u>\$ 216,033</u>	<u>\$ 47,163</u>	-78.17%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 216,033</u>	<u>\$ 216,309</u>	<u>\$ 47,163</u>	<u>\$ 22,219</u>	-52.89%

CAPITAL OUTLAY - DETAIL

Description	Amount
405-Facilities	
Replace 111 5/8" Meters w/Auto Read and Retro Fit 314 5/8" Meters w/Auto Read	68,006
Construct WaterLine to Provide Adequate Water Pressure on West Johnson Area (see Water Resources for Additional Funding)	80,500
Total Capital Outlay	<u>\$ 148,506</u>

DEBT SERVICE - DETAIL

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

NON OPERATING - DETAIL

920-Transfer Out: SMA	Supplemental for Debt Service & Capital Purchases	\$ 1,005,000
	Total Non Operating	<u>\$ 1,005,000</u>



CITY OF SAPULPA

05/31/2017

FUND: 65

STREET IMPROVEMENT SALES TAX FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18

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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 1,269	\$ 800	\$ 2,826	\$ 1,000	-64.61%
		<u>\$ 1,269</u>	<u>\$ 800</u>	<u>\$ 2,826</u>	<u>\$ 1,000</u>	-64.61%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	17	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 17</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 1,510,066	\$ 1,460,401	\$ 1,488,383	\$ 1,473,755	-0.98%
4920	SMA	-	-	-	-	0.00%
4963	Series 2014 Street Cap Rev Bond	-	-	-	-	0.00%
		<u>\$ 1,510,066</u>	<u>\$ 1,460,401</u>	<u>\$ 1,488,383</u>	<u>\$ 1,473,755</u>	-0.98%
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 1,511,352</u>	<u>\$ 1,461,201</u>	<u>\$ 1,491,209</u>	<u>\$ 1,474,755</u>	-1.10%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	144,447	75,000	250,719	40,000	-84.05%
400	Capital Outlay	242,624	864,600	567,136	612,250	7.95%
500	Debt Service	1,106,986	660,521	660,521	665,221	0.71%
900	Non Operating Expense	9,764	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 1,503,821</u>	<u>\$ 1,600,121</u>	<u>\$ 1,478,376</u>	<u>\$ 1,317,471</u>	-10.88%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 7,531</u>	<u>\$ (138,920)</u>	<u>\$ 12,833</u>	<u>\$ 157,284</u>	1125.62%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 509,686</u>	<u>\$ 594,184</u>	<u>\$ 517,217</u>	<u>\$ 530,050</u>	2.48%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 517,217</u>	<u>\$ 455,264</u>	<u>\$ 530,050</u>	<u>\$ 687,334</u>	29.67%

CAPITAL OUTLAY - DETAIL

	Description	Amount
405A-Facilities-In House	Pave 1100 & 1200 Block of N 10th Street	\$ 17,250
	Pave 2651 ft N Brown Street (Cobb to Line)	70,000
		<u>\$ 87,250</u>
405B-Facilities-Contract	Replace Sahoma Lake Road Bridge	\$ 450,000
		<u>\$ 450,000</u>
405D--Facilities-Utility Relocations	Relocate Rural Waterline on Sahoma Bridge	\$ 75,000
		<u>\$ 75,000</u>
	Total Capital Outlay	<u>\$ 612,250</u>

DEBT SERVICE - DETAIL

565-Street Impr Sales Tax	Series 2014 Capital Improvement Revenue Bonds	\$ 634,278
	Revenue Bond Trustee Fees	4,000
	Lease with First United Bank for Asphalt Paver & Distributor	26,943
	Total Debt Service	<u>\$ 665,221</u>

# CITY OF SAPULPA

05/31/2017

FUND: 67

## SERIES 1998 CAPITAL IMPROVEMENT SALES TAX FUND

### REVENUE/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 17-18

**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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>							
Interest:							
4081	Interest Earnings		\$ 490	\$ 500	\$ 100	\$ 200	100.00%
			<u>\$ 490</u>	<u>\$ 500</u>	<u>\$ 100</u>	<u>\$ 200</u>	100.00%
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)		\$ 1,510,066	\$ 1,460,401	\$ 1,488,383	\$ 1,473,755	-0.98%
4920	SMA		-	-	-	-	0.00%
			<u>\$ 1,510,066</u>	<u>\$ 1,460,401</u>	<u>\$ 1,488,383</u>	<u>\$ 1,473,755</u>	-0.98%
<b>TOTAL REVENUES/RESOURCES</b>			<u>\$ 1,510,556</u>	<u>\$ 1,460,901</u>	<u>\$ 1,488,483</u>	<u>\$ 1,473,955</u>	-0.98%
<b>EXPENDITURES/APPROPRIATIONS:</b>							
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		1,610,000	1,480,000	1,480,000	1,525,000	3.04%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>			<u>\$ 1,610,000</u>	<u>\$ 1,480,000</u>	<u>\$ 1,480,000</u>	<u>\$ 1,525,000</u>	3.04%
<b>CHANGE IN FUND BALANCE</b>			<u>\$ (99,444)</u>	<u>\$ (19,099)</u>	<u>\$ 8,483</u>	<u>\$ (51,045)</u>	-701.73%
<b>ESTIMATED BEGINNING FUND BALANCE</b>			<u>\$ 168,931</u>	<u>\$ 55,471</u>	<u>\$ 69,487</u>	<u>\$ 77,970</u>	12.21%
<b>ESTIMATED ENDING FUND BALANCE</b>			<u>\$ 69,487</u>	<u>\$ 36,372</u>	<u>\$ 77,970</u>	<u>\$ 26,925</u>	-65.47%

**NON OPERATING - DETAIL**

920-Transfer Out: SMA

Supplemental for Debt Service  
Total Non Operating

\$ 1,525,000  
\$ 1,525,000

**STATUTORY SPECIAL FUNDS**

**CITY OF SAPULPA**

05/31/2017

FUND: 29

**STORMWATER MANAGEMENT FUND**

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY**

**FISCAL YEAR 17-18**

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

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Licenses & Permits:						
4069	Erosion/Sediment Control Permit	\$ 1,320	\$ 1,100	\$ 1,225	\$ 1,000	-18.37%
		<u>\$ 1,320</u>	<u>\$ 1,100</u>	<u>\$ 1,225</u>	<u>\$ 1,000</u>	-18.37%
Charges for Services:						
4066	Stormwater Mgmt Fee-Residential	\$ 348,499	\$ 360,000	\$ 365,000	\$ 363,000	-0.55%
4067	Stormwater Mgmt Fee-Non-Residential	510,410	515,000	520,000	518,000	-0.38%
		<u>\$ 858,909</u>	<u>\$ 875,000</u>	<u>\$ 885,000</u>	<u>\$ 881,000</u>	-0.45%
Interest:						
4081	Interest Earnings	\$ 2,278	\$ 2,000	\$ 4,134	\$ 4,000	-3.24%
		<u>\$ 2,278</u>	<u>\$ 2,000</u>	<u>\$ 4,134</u>	<u>\$ 4,000</u>	-3.24%
Miscellaneous:						
4080	Miscellaneous	\$ 19,364	\$ 19,000	\$ 19,250	\$ 19,200	-0.26%
4086	Reimbursements	24,922	-	-	-	0.00%
4092	Grant - Private	-	-	-	-	0.00%
		<u>\$ 44,286</u>	<u>\$ 19,000</u>	<u>\$ 19,250</u>	<u>\$ 19,200</u>	-0.26%
Transfers In:						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 906,793</u>	<u>\$ 897,100</u>	<u>\$ 909,609</u>	<u>\$ 905,200</u>	-0.48%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 119,337	\$ 144,460	\$ 130,598	\$ 148,410	13.64%
200	Materials & Supplies	9,462	30,034	19,126	24,025	25.61%
300	Other Services & Charges	53,182	130,972	127,163	235,111	84.89%
400	Capital Outlay	188,555	485,400	1,022,632	12,000	-98.83%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	200,719	-	-	66,000	100.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 571,255</u>	<u>\$ 790,866</u>	<u>\$ 1,299,519</u>	<u>\$ 485,546</u>	-62.64%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 335,538</u>	<u>\$ 106,234</u>	<u>\$ (389,910)</u>	<u>\$ 419,654</u>	-207.63%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 718,680</u>	<u>\$ 494,356</u>	<u>\$ 1,054,218</u>	<u>\$ 664,308</u>	-36.99%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 1,054,218</u>	<u>\$ 600,590</u>	<u>\$ 664,308</u>	<u>\$ 1,083,962</u>	63.17%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
405B-Facilities-Contract	Demolition of House for N 8th Street	
	Drainage Project	\$ 12,000
	Total Capital Outlay	<u>\$ 12,000</u>

**NON OPERATING - DETAIL**

920-Transfer Out: SMA	Operating Transfer for Administrative Expens	\$ 46,000
930-Transfer Out: Street & Alley	Operating Transfer for Administrative Expens	\$ 20,000
	Total Non Operating Expense	<u>\$ 66,000</u>

CITY OF SAPULPA

05/31/2017

FUND: 30

STREET & ALLEY

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 17-18

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

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Taxes:</b>						
4006	Motor Vehicle Tax	\$ 148,128	\$ 150,000	\$ 140,005	\$ 145,000	3.57%
4007	Gasoline Excise Tax	39,296	37,500	37,050	37,500	1.21%
		<u>\$ 187,424</u>	<u>\$ 187,500</u>	<u>\$ 177,055</u>	<u>\$ 182,500</u>	3.08%
<b>Interest:</b>						
4081	Interest Earnings	\$ 480	\$ 400	\$ 1,108	\$ 1,000	-9.75%
		<u>\$ 480</u>	<u>\$ 400</u>	<u>\$ 1,108</u>	<u>\$ 1,000</u>	-9.75%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ 589	\$ -	\$ 130	\$ -	-100.00%
4086	Reimbursements	754	-	625	-	-100.00%
4087	Sale of Capital Assets	22,028	-	-	-	0.00%
		<u>\$ 23,371</u>	<u>\$ -</u>	<u>\$ 755</u>	<u>\$ -</u>	-100.00%
<b>Transfers In:</b>						
4920	SMA	\$ 452,000	\$ 350,000	\$ 350,000	\$ 210,000	-40.00%
4944	Major Thoroughfare	-	-	-	20,000	100.00%
4945	CIP	-	-	-	-	0.00%
		<u>\$ 452,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 230,000</u>	-34.29%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 663,275</u>	<u>\$ 537,900</u>	<u>\$ 528,918</u>	<u>\$ 413,500</u>	-21.82%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 465,437	\$ 579,436	\$ 405,953	\$ 588,900	45.07%
200	Materials & Supplies	33,958	58,000	35,307	45,600	29.15%
300	Other Services & Charges	40,997	60,600	42,944	52,500	22.25%
400	Capital Outlay	7,112	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 547,504</u>	<u>\$ 698,036</u>	<u>\$ 484,204</u>	<u>\$ 687,000</u>	41.88%
<b>CHANGE IN FUND BALANCE</b>		\$ 115,771	\$ (160,136)	\$ 44,714	\$ (273,500)	-711.67%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 125,395	\$ 170,416	\$ 241,166	\$ 285,880	18.54%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 241,166	\$ 10,280	\$ 285,880	\$ 12,380	-95.67%

**CITY OF SAPULPA**

05/31/2017

FUND: 32

**HUNTING & FISHING**

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY**

**FISCAL YEAR 17-18**

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

		Actual	Budgeted	Estimated	Approved	Percent
		15-16	16-17	16-17	17-18	of Change
<b>REVENUES/RESOURCES:</b>						
Licenses & Permits:						
4049	Short/Long	\$ (53)	\$ -	\$ -	\$ -	0.00%
4050	Trout Fishing Permits	6,737	7,000	5,308	5,000	-5.80%
4050.0	Trout Permits - Vendor Sales	2,254	-	2,254	2,000	-11.27%
4050.02	Fishing Permits	10,569	9,000	3,563	9,000	152.60%
4050.02A	Fishing Permits- Vendor Sales	1,346	-	2,497	-	-100.00%
4050.03	Hunting Permits	50	-	-	1,500	100.00%
4053	Catfish/Panfish Permits	7,733	8,000	7,797	7,500	-3.81%
4053C	Catfish/Panfish Permits - Vendor Sales	2,707	-	525	500	-4.76%
		<u>\$ 31,343</u>	<u>\$ 24,000</u>	<u>\$ 21,944</u>	<u>\$ 25,500</u>	16.20%
Charges for Services:						
4054	Camping Fees	\$ 21,835	\$ 25,350	\$ 23,157	\$ 23,000	-0.68%
		<u>\$ 21,835</u>	<u>\$ 25,350</u>	<u>\$ 23,157</u>	<u>\$ 23,000</u>	-0.68%
Interest:						
4081	Interest Earnings	\$ 129	\$ 100	\$ 132	\$ 100	-24.24%
		<u>\$ 129</u>	<u>\$ 100</u>	<u>\$ 132</u>	<u>\$ 100</u>	-24.24%
Miscellaneous:						
4080	Miscellaneous	\$ 198	\$ -	\$ 24	\$ -	-100.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 198</u>	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4920	SMA	\$ 8,400	\$ -	\$ -	\$ -	0.00%
		<u>\$ 8,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 61,905</u>	<u>\$ 49,450</u>	<u>\$ 45,257</u>	<u>\$ 48,600</u>	7.39%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 13,798	\$ 16,000	\$ 13,283	\$ 16,000	20.45%
200	Materials & Supplies	683	2,250	325	2,250	592.31%
300	Other Services & Charges	13,657	22,000	22,885	24,700	7.93%
400	Capital Outlay	30,083	24,550	24,055	17,550	-27.04%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 58,221</u>	<u>\$ 64,800</u>	<u>\$ 60,548</u>	<u>\$ 60,500</u>	-0.08%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 3,684</u>	<u>\$ (15,350)</u>	<u>\$ (15,291)</u>	<u>\$ (11,900)</u>	-22.18%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 34,192</u>	<u>\$ 20,522</u>	<u>\$ 37,876</u>	<u>\$ 22,585</u>	-40.37%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 37,876</u>	<u>\$ 5,172</u>	<u>\$ 22,585</u>	<u>\$ 10,685</u>	-52.69%

**CAPITAL OUTLAY - DETAIL**

Description	Amount
405A-Fish Stockings	
Trout Stocking	\$ 10,000
Catfish Stocking	7,550
	<u>\$ 17,550</u>
Total Capital Outlay	<u>\$ 17,550</u>

**CITY OF SAPULPA**

05/31/2017

FUND: 33

**GOLF COURSE**

**REVENUES/RESOURCES AND EXPENSES/APPROPRIATIONS SUMMARY**

**FISCAL YEAR 17-18**

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

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Services:						
4049	Short/Long	\$ 120	\$ -	\$ -	\$ -	0.00%
4050	Golf Fees	86,113	95,000	76,800	95,000	23.70%
4050-2	Golf Membership Revenue	55,604	55,000	66,200	60,000	-9.37%
4054	Concession Revenue	83,582	82,000	75,100	83,000	10.52%
4055	Surcharge - Capital Improvements	37,197	37,000	32,350	37,000	14.37%
4063	Trail Fees	405	350	-	-	0.00%
4064	Cart Rental Fees	67,135	68,000	63,100	70,000	10.94%
4065	Driving Range Fees	6,962	6,400	6,175	7,000	13.36%
		<u>\$ 337,118</u>	<u>\$ 343,750</u>	<u>\$ 319,725</u>	<u>\$ 352,000</u>	10.09%
Interest:						
4081	Interest Earnings	\$ 108	\$ 75	\$ 653	\$ 600	-8.12%
		<u>\$ 108</u>	<u>\$ 75</u>	<u>\$ 653</u>	<u>\$ 600</u>	-8.12%
Miscellaneous:						
4080	Miscellaneous	\$ 3,505	\$ -	\$ 500	\$ -	-100.00%
4082	Promotion Income-Advertising	100	-	-	-	
4083	Pro Shop Sales	36,726	35,000	25,000	35,000	
4086	Reimbursements	395	-	8,899	-	
4087	Sale of Capital Assets	-	-	-	-	
4900	Contributed Capital Revenue	44,069	-	-	-	0.00%
		<u>\$ 84,795</u>	<u>\$ 35,000</u>	<u>\$ 34,399</u>	<u>\$ 35,000</u>	1.75%
Transfers In:						
4920	SMA	\$ 385,000	\$ 460,000	\$ 463,275	\$ 362,000	-21.86%
		<u>\$ 385,000</u>	<u>\$ 460,000</u>	<u>\$ 463,275</u>	<u>\$ 362,000</u>	-21.86%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 807,021</u>	<u>\$ 838,825</u>	<u>\$ 818,052</u>	<u>\$ 749,600</u>	-8.37%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 438,522	\$ 496,480	\$ 468,112	\$ 514,700	9.95%
200	Materials & Supplies	146,119	157,290	132,460	151,160	14.12%
300	Other Services & Charges	61,606	76,472	72,420	67,290	-7.08%
400	Capital Outlay	143,020	6,553	11,715	13,600	16.09%
500	Debt Service	2,077	44,636	44,636	33,125	-25.79%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 791,344</u>	<u>\$ 781,431</u>	<u>\$ 729,343</u>	<u>\$ 779,875</u>	6.93%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 15,677</u>	<u>\$ 57,394</u>	<u>\$ 88,709</u>	<u>\$ (30,275)</u>	-134.13%
<b>ESTIMATED BEGINNING DESIGNATED FUND BALANCE</b>		<u>\$ 64,978</u>	<u>\$ 103,369</u>	<u>\$ 102,175</u>	<u>\$ 134,525</u>	31.66%
<b>ESTIMATED BEGINNING UNRESERVED FUND BALANCE</b>		<u>\$ 41,808</u>	<u>\$ (5,779)</u>	<u>\$ 20,286</u>	<u>\$ 76,645</u>	278%
<b>ESTIMATED BEGINNING TOTAL FUND BALANCE</b>		<u>\$ 106,786</u>	<u>\$ 97,590</u>	<u>\$ 122,461</u>	<u>\$ 211,170</u>	72.44%
<b>ESTIMATED ENDING DESIGNATED FUND BALANCE</b>		<u>\$ 102,175</u>	<u>\$ 140,369</u>	<u>\$ 134,525</u>	<u>\$ 171,525</u>	27.50%
<b>ESTIMATED ENDING UNRESERVED FUND BALANCE</b>		<u>\$ 20,286</u>	<u>\$ 14,615</u>	<u>\$ 76,645</u>	<u>\$ 9,370</u>	-87.77%
<b>ESTIMATED ENDING TOTAL FUND BALANCE</b>		<u>\$ 122,461</u>	<u>\$ 154,984</u>	<u>\$ 211,170</u>	<u>\$ 180,895</u>	-14.34%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
401-Equipment	Cutting Reels for Greens Mower	\$ 7,275
	60" John Deere Airway	6,325
	Total Capital Outlay	<u>\$ 13,600</u>

**DEBT SERVICE - DETAIL**

501D-Note Payments	Lease Payment with American Heritage Bank for Golf Carts	\$ 33,125
	Total Debt Service	<u>\$ 33,125</u>

**CITY OF SAPULPA**

05/31/2017

FUND: 36

**SAPULPA AQUATICS CENTER FUND**

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY**

**FISCAL YEAR 17-18**

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

		Actual	Budgeted	Estimated	Approved	Percent
		15-16	16-17	16-17	17-18	of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Service:						
4050	Rental Income	\$ 13,537	\$ 15,367	\$ 15,223	\$ 15,367	0.95%
4062	Swimming Pool Fees	68,846	\$ 82,044	\$ 70,000	\$ 75,000	
4063	Aquatics Program Income	11,510	12,531	11,130	12,000	7.82%
4064	Season Passes	9,064	13,585	12,273	13,000	
		<u>\$ 102,957</u>	<u>\$ 123,527</u>	<u>\$ 108,626</u>	<u>\$ 115,367</u>	6.21%
Interest:						
4081	Interest Earnings	\$ 25	\$ 30	\$ 55	\$ 50	-9.09%
		<u>\$ 25</u>	<u>\$ 30</u>	<u>\$ 55</u>	<u>\$ 50</u>	-9.09%
Miscellaneous:						
4049	Short & Long	\$ (139)	\$ 25	\$ -	\$ -	0.00%
4054	Concession Revenue	37,107	38,867	34,541	38,867	12.52%
4080	Miscellaneous	(727)	-	-	-	0.00%
4082	Donations	28,884	-	16,928	9,000	-46.83%
4086	Reimbursements	-	-	9,905	-	-100.00%
		<u>\$ 65,125</u>	<u>\$ 38,892</u>	<u>\$ 61,374</u>	<u>\$ 47,867</u>	-22.01%
Transfers In:						
4944	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 168,107</u>	<u>\$ 162,449</u>	<u>\$ 170,055</u>	<u>\$ 163,284</u>	-3.98%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 95,217	\$ 102,980	\$ 96,365	\$ 106,500	10.52%
200	Materials & Supplies	37,425	36,805	42,683	43,355	1.57%
300	Other Services & Charges	30,449	15,925	19,363	17,050	-11.95%
400	Capital Outlay	-	3,150	5,650	3,150	-44.25%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 163,091</u>	<u>\$ 158,860</u>	<u>\$ 164,061</u>	<u>\$ 170,055</u>	3.65%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 5,016</u>	<u>\$ 3,589</u>	<u>\$ 5,994</u>	<u>\$ (6,771)</u>	-212.96%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 10,416</u>	<u>\$ 8,866</u>	<u>\$ 15,432</u>	<u>\$ 21,426</u>	38.84%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 15,432</u>	<u>\$ 12,455</u>	<u>\$ 21,426</u>	<u>\$ 14,655</u>	-31.60%

**CAPITAL OUTLAY - DETAIL**

Description	Amount
402-Furniture	
Replace 60 Deck Chairs	\$ 3,150
Total Capital Outlay	<u>\$ 3,150</u>



**CITY OF SAPULPA**

05/31/2017

FUND: 37

**PARKS AND RECREATION CAPITAL FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18**

**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	Budgeted	Estimated	Approved	Percent
		15-16	16-17	16-17	17-18	of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 97	\$ 100	\$ 70	\$ 75	7.14%
		<u>\$ 97</u>	<u>\$ 100</u>	<u>\$ 70</u>	<u>\$ 75</u>	7.14%
Transfers In						
4910	Transfer In: General Fund	\$ 18,250	\$ 12,000	\$ 8,125	\$ 9,000	10.77%
		<u>\$ 18,250</u>	<u>\$ 12,000</u>	<u>\$ 8,125</u>	<u>\$ 9,000</u>	10.77%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 18,347</u>	<u>\$ 12,100</u>	<u>\$ 8,195</u>	<u>\$ 9,075</u>	10.74%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	19,359	28,775	16,784	6,372	-62.04%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	11,600	100.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 19,359</u>	<u>\$ 28,775</u>	<u>\$ 16,784</u>	<u>\$ 17,972</u>	7.08%
<b>CHANGE IN FUND BALANCE</b>		\$ (1,012)	\$ (16,675)	\$ (8,589)	\$ (8,897)	3.59%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 20,438	\$ 19,313	\$ 19,426	\$ 10,837	-44.21%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 19,426	\$ 2,638	\$ 10,837	\$ 1,940	-82.10%

**CAPITAL OUTLAY - DETAIL**

Description	Amount
405-Facilities	
Replace Fencing on Hollier Park Ballfield	
Backstops	\$ 6,372
Total Capital Outlay	<u>\$ 6,372</u>

**NON OPERATING - DETAIL**

960-Transfer Out: Grants & Aid	
Grant Match-2017 Kelly Lane Skatepark	\$ 6,400
Grant Match-2017 Kelly Lane Playground	\$ 5,200
Total Non Operating	<u>\$ 11,600</u>

**CITY OF SAPULPA**

05/31/2017

FUND: 38

**PARKS DEVELOPMENT FUND**

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY**

**FISCAL YEAR 17-18**

**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
		15-16	16-17	16-17	17-18	of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 41	\$ 25	\$ 191	\$ 75	-60.73%
		<u>\$ 41</u>	<u>\$ 25</u>	<u>\$ 191</u>	<u>\$ 75</u>	-60.73%
Transfers In:						
4959	Transfer In: Hotel/Motel Tax	\$ 44,941	\$ 44,063	\$ 41,468	\$ 42,188	1.74%
		<u>\$ 44,941</u>	<u>\$ 44,063</u>	<u>\$ 41,468</u>	<u>\$ 42,188</u>	1.74%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 44,982</u>	<u>\$ 44,088</u>	<u>\$ 41,659</u>	<u>\$ 42,263</u>	1.45%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	12,853	40,000	-	16,100	100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	80,000	100.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 12,853</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 96,100</u>	100.00%
<b>CHANGE IN FUND BALANCE</b>		\$ 32,129	\$ 4,088	\$ 41,659	\$ (53,837)	-229.23%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 1,704	\$ 7,026	\$ 33,833	\$ 75,492	123.13%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 33,833	\$ 11,114	\$ 75,492	\$ 21,655	-71.31%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
401-Equipment	3 Syber-Tech Trash Collection Units	\$ 11,100
		<u>\$ 11,100</u>
404-Building & Fixtures	Replace McGoy Park Picnic Shelter Roof	2,500
	Replace Wickham Park Picnic Shelter Roof	2,500
		<u>\$ 5,000</u>
	<b>Total Capital Outlay</b>	<u>\$16,100</u>

**NON OPERATING - DETAIL**

960-Transfer Out: Grants & Aid	Grant Match-2017 Kelly Lane Skatepark	\$ 40,000
	Grant Match-2017 Kelly Lane Playground	\$ 40,000
	<b>Total Non Operating</b>	<u>\$ 80,000</u>

CITY OF SAPULPA

05/31/2017

FUND: 42

FEDERAL SEIZURES AND FORFEITURES FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18

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

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 426	\$ 300	\$ 547	\$ 500	-8.59%
		<u>\$ 426</u>	<u>\$ 300</u>	<u>\$ 547</u>	<u>\$ 500</u>	-8.59%
Miscellaneous:						
4034	Federal Seized & Forfeiture Revenue	\$ 3,186	\$ -	\$ 49,503	\$ -	-100.00%
4080	Miscellaneous	-	-	-	-	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 3,186</u>	<u>\$ -</u>	<u>\$ 49,503</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910	Genera Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 3,612</u>	<u>\$ 300</u>	<u>\$ 50,050</u>	<u>\$ 500</u>	-99.00%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	28,000	24,663	55,000	123.01%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	5,400	100.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ -</u>	<u>\$ 28,000</u>	<u>\$ 24,663</u>	<u>\$ 60,400</u>	144.90%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 3,612</u>	<u>\$ (27,700)</u>	<u>\$ 25,387</u>	<u>\$ (59,900)</u>	-335.95%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 119,857</u>	<u>\$ 120,262</u>	<u>\$ 123,469</u>	<u>\$ 148,856</u>	20.56%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 123,469</u>	<u>\$ 92,562</u>	<u>\$ 148,856</u>	<u>\$ 88,956</u>	-40.24%

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	Emergency Equipment for Unit	17,500
	Miscellaneous Equipment	2,500
		<u>\$ 20,000</u>
403-Vehicles	3/4 Ton Extended Cab Truck for SOT	\$ 35,000
		<u>\$ 35,000</u>
	Total Capital Outlay	<u>\$ 55,000</u>

NON OPERATING - DETAIL

960-Transfer Out: Grants & Aid	Cash Match-Vest Grant	\$ 5,400
	Total Non Operating	<u>\$ 5,400</u>

CITY OF SAPULPA

05/31/2017

FUND: 43

CEMETERY PERPETUAL CARE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 17-18

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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 95	\$ 75	\$ 57	\$ 60	5.26%
		<u>\$ 95</u>	<u>\$ 75</u>	<u>\$ 57</u>	<u>\$ 60</u>	5.26%
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	\$ 10,363	\$ 8,250	\$ 6,541	\$ 7,375	12.75%
		<u>\$ 10,363</u>	<u>\$ 8,250</u>	<u>\$ 6,541</u>	<u>\$ 7,375</u>	12.75%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 10,458</u>	<u>\$ 8,325</u>	<u>\$ 6,598</u>	<u>\$ 7,435</u>	12.69%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	31,842	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 31,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>CHANGE IN FUND BALANCE</b>		\$ (21,384)	\$ 8,325	\$ 6,598	\$ 7,435	12.69%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 32,926	\$ 10,193	\$ 11,542	\$ 18,140	57.17%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 11,542	\$ 18,518	\$ 18,140	\$ 25,575	40.99%

CITY OF SAPULPA

05/31/2017

FUND: 47

VACCINATION/SPAY/NEUTER ESCROW FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18

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

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Services:						
4085	Spay/Neuter Fees	\$ 17,380	\$ 17,500	\$ 18,105	\$ 17,500	-3.34%
		<u>\$ 17,380</u>	<u>\$ 17,500</u>	<u>\$ 18,105</u>	<u>\$ 17,500</u>	-3.34%
Interest:						
4081	Interest Earnings	\$ 82	\$ 100	\$ 5	\$ 15	200.00%
		<u>\$ 82</u>	<u>\$ 100</u>	<u>\$ 5</u>	<u>\$ 15</u>	200.00%
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%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 17,462</u>	<u>\$ 17,600</u>	<u>\$ 18,110</u>	<u>\$ 17,515</u>	-3.29%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	15,473	12,000	16,179	17,000	5.07%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	34,761	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 50,234</u>	<u>\$ 12,000</u>	<u>\$ 16,179</u>	<u>\$ 17,000</u>	5.07%
<b>CHANGE IN FUND BALANCE</b>		\$ (32,772)	\$ 5,600	\$ 1,931	\$ 515	-73.33%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 33,886	\$ 2,117	\$ 1,114	\$ 3,045	173.34%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 1,114	\$ 7,717	\$ 3,045	\$ 3,560	16.91%

CITY OF SAPULPA

05/31/2017

FUND: 49

SEWER SYSTEM DEVELOPMENT AND EXTENSION FEE FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18

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 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Services:						
4038	System Development Fee	\$ 25,530	\$ 6,440	\$ 1,335	\$ -	-100.00%
4039	System Extension Fee	1,849	200	3,804	-	-100.00%
		<u>\$ 27,379</u>	<u>\$ 6,640</u>	<u>\$ 5,139</u>	<u>\$ -</u>	-100.00%
Interest:						
4081	Interest Earnings	\$ 288	\$ 150	\$ 362	\$ 300	-17.13%
		<u>\$ 288</u>	<u>\$ 150</u>	<u>\$ 362</u>	<u>\$ 300</u>	-17.13%
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%
<b>TOTAL RESOURCES/REVENUES</b>		<u>\$ 27,667</u>	<u>\$ 6,790</u>	<u>\$ 5,501</u>	<u>\$ 300</u>	-94.55%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
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	143,000	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 143,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>CHANGE IN FUND BALANCE</b>		\$ (115,333)	\$ 6,790	\$ 5,501	\$ 300	-94.55%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 169,105	\$ 51,967	\$ 53,772	\$ 59,273	10.23%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 53,772	\$ 58,757	\$ 59,273	\$ 59,573	0.51%

CITY OF SAPULPA

05/31/2017

FUND: 55

EMPLOYEE INSURANCE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 17-18

**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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Service:						
4131	Life Ins. Premiums	\$ 50,687	\$ 60,322	\$ 49,600	\$ 55,900	12.70%
4132	Fees & Other	2,402,224	3,185,541	2,672,092	2,750,000	2.92%
		<u>\$ 2,452,911</u>	<u>\$ 3,245,863</u>	<u>\$ 2,721,692</u>	<u>\$ 2,805,900</u>	3.09%
Interest:						
4081	Interest Earnings	\$ 182	\$ 100	\$ 166	\$ 50	-69.88%
		<u>\$ 182</u>	<u>\$ 100</u>	<u>\$ 166</u>	<u>\$ 50</u>	-69.88%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	409	-	-100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 409</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4944	SMA	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 2,453,093</u>	<u>\$ 3,245,963</u>	<u>\$ 2,722,267</u>	<u>\$ 2,805,950</u>	3.07%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	2,487,176	3,260,863	2,702,592	2,801,300	3.65%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 2,487,176</u>	<u>\$ 3,260,863</u>	<u>\$ 2,702,592</u>	<u>\$ 2,801,300</u>	3.65%
<b>CHANGE IN FUND BALANCE</b>		\$ (34,083)	\$ (14,900)	\$ 19,675	\$ 4,650	-76.37%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 15,964	\$ 16,182	\$ (18,119)	\$ 1,556	-108.59%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ (18,119)	\$ 1,282	\$ 1,556	\$ 6,206	298.84%

CITY OF SAPULPA

05/31/2017

FUND: 57

E - 911

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18

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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Service:						
4059	Miscellaneous E-911 Charges	\$ 25,347	\$ 24,000	\$ 20,640	\$ 20,000	-3.10%
4059A	SW Bell Telephone (AT&T)	41,407	42,000	34,266	34,000	-0.78%
4059B	Oklahoma Comm. Systems	3,625	3,250	3,905	3,800	-2.69%
4059C	Cimarron Telephone	920	700	777	700	-9.91%
4060	INCOG - Wireless	107,084	108,000	175,513	220,000	25.35%
		<u>\$ 178,383</u>	<u>\$ 177,950</u>	<u>\$ 235,101</u>	<u>\$ 278,500</u>	18.46%
Interest:						
4081	Interest Earnings	\$ 730	\$ 750	\$ 505	\$ 500	-0.99%
		<u>\$ 730</u>	<u>\$ 750</u>	<u>\$ 505</u>	<u>\$ 500</u>	-0.99%
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	100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>	100.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 179,113</u>	<u>\$ 178,700</u>	<u>\$ 235,606</u>	<u>\$ 429,000</u>	82.08%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 15,653	\$ 17,139	\$ 14,626	\$ 405,300	2671.09%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	63,064	70,120	62,161	78,000	25.48%
400	Capital Outlay	-	-	40,000	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	140,000	200,000	200,000	-	-100.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 218,717</u>	<u>\$ 287,259</u>	<u>\$ 316,787</u>	<u>\$ 483,300</u>	52.56%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ (39,604)</u>	<u>\$ (108,559)</u>	<u>\$ (81,181)</u>	<u>\$ (54,300)</u>	-33.11%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 197,987</u>	<u>\$ 158,547</u>	<u>\$ 158,383</u>	<u>\$ 77,202</u>	-51.26%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 158,383</u>	<u>\$ 49,988</u>	<u>\$ 77,202</u>	<u>\$ 22,902</u>	-70.33%



**CITY OF SAPULPA**

05/31/2017

FUND: 58

**MUNICIPAL JUVENILE COURT**

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY**

**FISCAL YEAR 17-18**

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

		Actual	Budgeted	Estimated	Approved	Percent
		15-16	16-17	16-17	17-18	of Change
<b>REVENUES/RESOURCES:</b>						
Fines & Forfeitures:						
4070	Juvenile Court Fines	\$ 32,814	\$ 30,000	\$ 34,046	\$ 30,000	-11.88%
		<u>\$ 32,814</u>	<u>\$ 30,000</u>	<u>\$ 34,046</u>	<u>\$ 30,000</u>	-11.88%
Interest:						
4081	Interest Earnings	\$ 48	\$ 50	\$ 75	\$ 50	-33.33%
		<u>\$ 48</u>	<u>\$ 50</u>	<u>\$ 75</u>	<u>\$ 50</u>	-33.33%
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%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 32,862</u>	<u>\$ 30,050</u>	<u>\$ 34,121</u>	<u>\$ 30,050</u>	-11.93%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 21,820	\$ 22,050	\$ 22,098	\$ 22,050	-0.22%
200	Materials & Supplies	-	500	-	-	0.00%
300	Other Services & Charges	1,925	3,800	2,555	3,800	48.73%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 23,745</u>	<u>\$ 26,350</u>	<u>\$ 24,653</u>	<u>\$ 25,850</u>	4.86%
<b>CHANGE IN FUND BALANCE</b>		\$ 9,117	\$ 3,700	\$ 9,468	\$ 4,200	-55.64%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 9,600	\$ 13,383	\$ 18,717	\$ 28,185	50.59%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 18,717	\$ 17,083	\$ 28,185	\$ 32,385	14.90%

**CITY OF SAPULPA**

05/31/2017

FUND: 59

**HOTEL/MOTEL TAX FUND**

**REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY**

**FISCAL YEAR 17-18**

**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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Taxes:						
4004	Hotel/Motel Tax	\$ 233,289	\$ 235,000	\$ 221,164	\$ 225,000	1.73%
		<u>\$ 233,289</u>	<u>\$ 235,000</u>	<u>\$ 221,164</u>	<u>\$ 225,000</u>	1.73%
Interest:						
4081	Interest Earnings	\$ 107	\$ 75	\$ 97	\$ 100	3.09%
		<u>\$ 107</u>	<u>\$ 75</u>	<u>\$ 97</u>	<u>\$ 100</u>	3.09%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4920	SMA	36,000	-	200	-	-100.00%
		<u>\$ 36,000</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ -</u>	-100.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 269,396</u>	<u>\$ 235,075</u>	<u>\$ 221,461</u>	<u>\$ 225,100</u>	1.64%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
501-Tourism						
	100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
	200-Materials & Supplies	-	-	-	-	0.00%
	300-Other Fees & Charges	44,941	44,063	41,468	42,188	1.74%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	-	-	-	-	0.00%
		<u>\$ 44,941</u>	<u>\$ 44,063</u>	<u>\$ 41,468</u>	<u>\$ 42,188</u>	1.74%
559-Economic Development						
	100-Personnel Services	\$ 131,130	\$ 131,619	\$ 95,858	\$ -	-100.00%
	200-Materials & Supplies	35	360	33	160	384.85%
	300-Other Fees & Charges	13,541	21,700	8,806	94,700	975.40%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	-	-	-	-	0.00%
		<u>\$ 144,706</u>	<u>\$ 153,679</u>	<u>\$ 104,697</u>	<u>\$ 94,860</u>	-9.40%
590-Non-Departmental						
	100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
	200-Materials & Supplies	-	-	-	-	0.00%
	300-Other Fees & Charges	19,749	20,000	19,274	70,000	263.18%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	44,941	44,063	41,468	42,188	1.74%
		<u>\$ 64,690</u>	<u>\$ 64,063</u>	<u>\$ 60,742</u>	<u>\$ 112,188</u>	84.70%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 254,337</u>	<u>\$ 261,805</u>	<u>\$ 206,907</u>	<u>\$ 249,236</u>	20.46%
<b>CHANGE IN FUND BALANCE</b>		\$ 15,059	\$ (26,730)	\$ 14,554	\$ (24,136)	-265.84%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 17,567	\$ 34,232	\$ 32,626	\$ 47,180	44.61%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 32,626	\$ 7,502	\$ 47,180	\$ 23,044	-51.16%

**NON OPERATING - DETAIL**

938-Transfer Out: Park Development Fund Required Revenue (18.75%) Transfer	\$ 42,188
Total Non Operating	<u>\$ 42,188</u>

**CITY OF SAPULPA  
GRANTS AND AID FUND**

05/31/2017

FUND: 60

**REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18**

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

**F U N D S U M M A R Y**

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	2,786,722	127,854	771,066	169,838	-77.97%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	748	200	7	100	1328.57%
	Miscellaneous	29,863	10,990	19,135	32,744	71.12%
	Transfers In	29,764	-	23,384	97,000	314.81%
	<b>Total Revenues/Resources:</b>	<b>\$ 2,847,097</b>	<b>\$ 139,044</b>	<b>\$ 813,592</b>	<b>\$ 299,682</b>	<b>-63.17%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 47,803	\$ -	\$ 59,722	\$ -	-100.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	38,897	-	21,356	-	-100.00%
400	Capital Outlay:	2,497,474	138,844	673,138	289,582	-56.98%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	<b>Total Expenditures/Appropriations:</b>	<b>\$ 2,584,174</b>	<b>\$ 138,844</b>	<b>\$ 754,216</b>	<b>\$ 289,582</b>	<b>-61.60%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ (260,993)</b>	<b>\$ 10,511</b>	<b>\$ 1,930</b>	<b>\$ 61,306</b>	<b>3076.48%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 1,930</b>	<b>\$ 10,711</b>	<b>\$ 61,306</b>	<b>\$ 71,406</b>	<b>16.47%</b>

**CITY OF SAPULPA**  
**GRANTS AND AID FUND**  
**REVENUE/RESOURCES - DETAIL**  
**FISCAL YEAR 17-18**

05/31/2017

FUND: 60

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Intergovernmental:</b>						
4331	Grant: National Park Service	\$ -	\$ -	\$ -	\$ -	0.00%
4338	Grant: NPS - RT 66 Auto Museum	-	10,990	22,380	-	-100.00%
4340	Grant: OAG	60,000	-	-	-	0.00%
4341	Grant: CDBG-DR	2,064,757	-	402,207	-	-100.00%
4361.18	Grant: CDBG 2014-Tulsa County Allocation	122,301	-	-	-	0.00%
4361.19	Grant: CDBG 2015-Tulsa County Allocation	114,344	-	-	-	0.00%
4361.20	Grant: CDBG 2016-Tulsa County Allocation	-	116,864	116,864	-	-100.00%
4366	Grant: JAG-LLE	-	-	-	-	0.00%
4369+17	Grant: OHSO 2014-2015	15,713	-	-	-	0.00%
4369+18	Grant: OHSO 2015-2016	7,399	-	21,820	-	-100.00%
4369+19	Grant: OHSO 2016-2017	-	-	48,384	-	-100.00%
4370	Grant: Urban Comm Recreation Trails Restorati	-	-	-	-	0.00%
4376	Grant: Bureau of Justice Vest Program	-	-	-	5,400	100.00%
4378	Grant: LWCF	13,440	-	-	-	0.00%
4380	Grant: Alternative Fuel Incentives	-	-	52,048	-	-100.00%
4381	Grant: ODOT	235,000	-	-	-	0.00%
4384	Grant: Kelly Lane Park	27,271	-	54,453	164,438	201.98%
4385.01	Grant: OK Homeland Security	-	-	-	-	0.00%
4385.02	Grant: EWM 2007	2,940	-	-	-	0.00%
4391	Grant: Recreation Trails - Hollier Park	23,300	-	-	-	0.00%
4392	Grant: EDA - Polson Industrial Park	100,257	-	52,910	-	-100.00%
		<u>\$ 2,786,722</u>	<u>\$ 127,854</u>	<u>\$ 771,066</u>	<u>\$ 169,838</u>	<u>-77.97%</u>
<b>Interest:</b>						
4081	Interest Revenues	\$ 748	\$ 200	\$ 7	\$ 100	1328.57%
		<u>\$ 748</u>	<u>\$ 200</u>	<u>\$ 7</u>	<u>\$ 100</u>	<u>1328.57%</u>
<b>Miscellaneous:</b>						
4080	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	29,863	10,990	19,135	32,744	71.12%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 29,863</u>	<u>\$ 10,990</u>	<u>\$ 19,135</u>	<u>\$ 32,744</u>	<u>71.12%</u>
<b>Transfers In:</b>						
4937	Park & Recreation Capital (584)	\$ -	\$ -	\$ -	\$ 11,600	100.00%
4938	Park Development Fund (584)	-	-	-	80,000	100.00%
4942	Federal Seized & Forfeiture (576)	-	-	-	5,400	100.00%
4945	Capital Improvement Fund (584)	20,000	-	23,384	-	-100.00%
4965	Street Impr Sales Tax Fund (561)	9,764	-	-	-	0.00%
		<u>\$ 29,764</u>	<u>\$ -</u>	<u>\$ 23,384</u>	<u>\$ 97,000</u>	<u>314.81%</u>
<b>TOTAL REVENUES/RESOURCES:</b>		<u>\$ 2,847,097</u>	<u>\$ 139,044</u>	<u>\$ 813,592</u>	<u>\$ 299,682</u>	<u>-63.17%</u>

CITY OF SAPULPA

05/31/2017

FUND: 60

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 17-18

	Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	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>	<u>0.00%</u>
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	52,243	21,980	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 52,243</u>	<u>\$ 21,980</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
540-OAG (Oklahoma Attorney General)					
100-Personnel Services	\$ 14,742	\$ -	\$ 437	\$ -	-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>\$ 14,742</u>	<u>\$ -</u>	<u>\$ 437</u>	<u>\$ -</u>	<u>-100.00%</u>
541-CDBG-DR					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	22,005	-	2,445	-	-100.00%
400-Capital Outlay	2,064,757	-	380,202	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 2,086,762</u>	<u>\$ -</u>	<u>\$ 382,647</u>	<u>\$ -</u>	<u>-100.00%</u>
561-CDBG - Tulsa County Allocation					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	131,929	116,864	116,864	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 131,929</u>	<u>\$ 116,864</u>	<u>\$ 116,864</u>	<u>\$ -</u>	<u>-100.00%</u>
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>	<u>0.00%</u>
569-OHSO Traffic Collision Reduction Program					
100-Personnel Services	\$ 33,061	\$ -	\$ 59,285	\$ -	-100.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	2,000	-	-100.00%
400-Capital Outlay	-	-	2,000	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 33,061</u>	<u>\$ -</u>	<u>\$ 63,285</u>	<u>\$ -</u>	<u>-100.00%</u>
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>	<u>0.00%</u>
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	-	-	-	10,800	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,800</u>	<u>100.00%</u>

CITY OF SAPULPA

05/31/2017

FUND: 60

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 17-18

	Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>578-LWCF-Liberty Park</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	22,103	-	33	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 22,103</u>	<u>\$ -</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>580-INCOG Alternative Fuel Vehicles</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	67,740	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,740</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>581-ODOT (Oklahoma Department of Transportation)</b>					
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>
<b>584-LWCF-Kelly Lane Park</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	1,905	-	594	-	-100.00%
400-Capital Outlay	65,885	-	66,093	278,782	321.80%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 67,790</u>	<u>\$ -</u>	<u>\$ 66,687</u>	<u>\$ 278,782</u>	<u>318.05%</u>
<b>591-Recreation Trail Grant - Hollier Park</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	12,727	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 12,727</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>592-EDA - Polson Industrial Park</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	14,987	-	16,317	-	-100.00%
400-Capital Outlay	147,830	-	40,206	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 162,817</u>	<u>\$ -</u>	<u>\$ 56,523</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 2,584,174</u>	<u>\$ 138,844</u>	<u>\$ 754,216</u>	<u>\$ 289,582</u>	<u>-61.60%</u>

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
576-BJA-Vest Program	12 Ballistic Vests	\$ 10,800
		<u>\$ 10,800</u>
584-LWCF-Kelly Lane Park	Phase 2 of Kelly Lane Park Community Playground & Outdoor Fitness Zone	\$ 88,601
		<u>\$ 88,601</u>
584-LWCF-Kelly Lane Park	Kelly Lane Community Skate Park	\$ 190,181
		<u>\$ 190,181</u>
	Total Capital Outlay	<u>\$ 289,582</u>

**CITY OF SAPULPA**

05/31/2017

FUND: 81

**G. O. BOND SINKING FUND**

**REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18**

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

		Actual	Budgeted	Estimated	Approved	Percent
		15-16	16-17	16-17	17-18	of Change
<b>REVENUES/RESOURCES:</b>						
Taxes:						
4008	Ad Valorem	\$ 1,604,739	\$ 1,662,708	\$ 1,791,896	\$ 1,857,203	3.64%
4011	Ad Valorem-Prior Years	64,636	61,258	130,767	75,000	-42.65%
		<u>\$ 1,669,375</u>	<u>\$ 1,723,966</u>	<u>\$ 1,922,663</u>	<u>\$ 1,932,203</u>	0.50%
Interest:						
4081	Interest Earnings	\$ 3,158	\$ 3,000	\$ 3,984	\$ 3,500	-12.15%
		<u>\$ 3,158</u>	<u>\$ 3,000</u>	<u>\$ 3,984</u>	<u>\$ 3,500</u>	-12.15%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	7,253	-	-100.00%
4205	Bond Proceeds	925,000	-	-	-	0.00%
4206	Pemium on Bond Issue	57,317	-	-	-	-
		<u>\$ 982,317</u>	<u>\$ -</u>	<u>\$ 7,253</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUES/RESOURCES</b>		<u><b>\$ 2,654,850</b></u>	<u><b>\$ 1,726,966</b></u>	<u><b>\$ 1,933,900</b></u>	<u><b>\$ 1,935,703</b></u>	0.09%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	1,500	-	35	-	-100.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	2,492,736	1,852,419	1,743,617	1,869,063	7.19%
900	Non Operating Expense	3,063	2,768	3,158	3,984	26.16%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u><b>\$ 2,497,299</b></u>	<u><b>\$ 1,855,187</b></u>	<u><b>\$ 1,746,810</b></u>	<u><b>\$ 1,873,047</b></u>	7.23%
<b>CHANGE IN FUND BALANCE</b>		<u><b>\$ 157,551</b></u>	<u><b>\$ (128,221)</b></u>	<u><b>\$ 187,090</b></u>	<u><b>\$ 62,656</b></u>	-66.51%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u><b>\$ 368,329</b></u>	<u><b>\$ 512,052</b></u>	<u><b>\$ 525,880</b></u>	<u><b>\$ 712,970</b></u>	35.58%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u><b>\$ 525,880</b></u>	<u><b>\$ 383,831</b></u>	<u><b>\$ 712,970</b></u>	<u><b>\$ 775,626</b></u>	8.79%

**DEBT SERVICE - DETAIL**

501I-Interest	Series 2010 Bonds	\$ 184,437
	Series 2012A Bonds	25,845
	Series 2012B Bonds	44,333
	Series 2015 Bonds	86,200
	Series 2015A Bonds	77,910
	Series 2016 Bonds	23,625
		<u>\$ 442,350</u>
501P-Principal	Series 2010 Bonds	\$ 350,000
	Series 2012A Bonds	195,000
	Series 2012B Bonds	280,000
	Series 2015 Bonds	200,000
	Series 2015A Bonds	150,000
	Series 2016 Bonds	100,000
		<u>\$ 1,275,000</u>
502-Trustee Fees	All Series Trustee Fees	\$ 2,200
		<u>\$ 2,200</u>
503-Judgments	Judgments	\$ 149,513
		<u>\$ 149,513</u>
<b>Total Debt Service</b>		<u><b>\$ 1,869,063</b></u>

**NON OPERATING - DETAIL**

910-Transfer Out: General Fund	Required Revenue Transfer (Interest)	\$ 3,984
		<u>\$ 3,984</u>

**CITY OF SAPULPA**

05/31/2017

FUND: 85

**POLSON APPORTIONMENT FUND**

**REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY**

**FISCAL YEAR 17-18**

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

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Taxes:						
4008	Ad Valorem	\$ -	\$ -	\$ 61,120	\$ 75,000	22.71%
4011	Ad Valorem-Prior Years	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,120</u>	<u>\$ 75,000</u>	22.71%
Interest:						
4081	Interest Earnings	\$ -	\$ -	\$ 104	\$ 200	92.31%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104</u>	<u>\$ 200</u>	92.31%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4205	Bond Proceeds	-	-	-	-	0.00%
4206	Pemium on Bond Issue	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,224</u>	<u>\$ 75,200</u>	22.83%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	125,000	100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	5,000	5,000	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 130,000</u>	2500.00%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,224</u>	<u>\$ (54,800)</u>	-197.47%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,224</u>	100.00%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,224</u>	<u>\$ 1,424</u>	-97.47%

**CAPITAL OUTLAT-DETAIL**

405-Project Costs	Polson TIF Project Costs	\$ 125,000
	Total Capital Outlay	<u>\$ 125,000</u>

**NON OPERATING - DETAIL**

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



**GO BOND CONSTRUCTION FUNDS**

**CITY OF SAPULPA**

05/31/2017

FUND: 83

**GENERAL OBLIGATION BOND CONSTRUCTION FUND  
REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18**

**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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	21,696	20,000	25,256	10,000	-60.41%
	Miscellaneous	2,865,000	-	-	-	0.00%
	Transfers In	34,761	-	-	-	0.00%
	<b>Total Revenues/Resources:</b>	<b>\$ 2,921,457</b>	<b>\$ 20,000</b>	<b>\$ 25,256</b>	<b>\$ 10,000</b>	<b>-60.41%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	422,349	406,273	379,133	299,013	-21.13%
400	Capital Outlay:	9,762	5,553,373	697,836	4,834,785	592.83%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	<b>Total Expenditures/Appropriations:</b>	<b>\$ 432,111</b>	<b>\$ 5,959,646</b>	<b>\$ 1,076,969</b>	<b>\$ 5,133,798</b>	<b>376.69%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 5,939,646</b>	<b>\$ 1,051,713</b>	<b>\$ 5,123,798</b>	<b>387.19%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 3,768,609</b>	<b>\$ 6,021,524</b>	<b>\$ 6,257,955</b>	<b>\$ 5,206,242</b>	<b>-16.81%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 6,257,955</b>	<b>\$ 81,878</b>	<b>\$ 5,206,242</b>	<b>\$ 82,444</b>	<b>-98.42%</b>

CITY OF SAPULPA

05/31/2017

FUND: 83

GENERAL OBLIGATION BOND CONSTRUCTION FUND

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 17-18

		Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Revenues	\$ 21,696	\$ 20,000	\$ 25,256	\$ 10,000	-60.41%
		<u>\$ 21,696</u>	<u>\$ 20,000</u>	<u>\$ 25,256</u>	<u>\$ 10,000</u>	-60.41%
Miscellaneous:						
4082	Donations	\$ -	\$ -	\$ -	\$ -	0.00%
4087	Sales of Fixed Assets	-	-	-	-	0.00%
4095	Bond Proceeds	<u>2,865,000</u>	-	-	-	0.00%
		<u>\$ 2,865,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
4920	SMA	-	-	-	-	0.00%
4941	Police Cash	-	-	-	-	0.00%
4945	Capital Improvement Fund	-	-	-	-	0.00%
4947	Vaccination/Spay/Neuter (577)	<u>34,761</u>	-	-	-	0.00%
		<u>\$ 34,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUES/RESOURCES:</b>		<u>\$ 2,921,457</u>	<u>\$ 20,000</u>	<u>\$ 25,256</u>	<u>\$ 10,000</u>	-60.41%

**CITY OF SAPULPA**

05/31/2017

FUND: 83

**GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL**

**FISCAL YEAR 17-18**

	Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>WATER PROJECTS</b>					
574-Water Meter Replacement Program					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	2,780	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 2,780</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
576-Electric Wiring of West Pump Station					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	15,400	15,400	-	-100.00%
400-Capital Outlay	-	434,600	-	434,600	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 450,000</u>	<u>\$ 15,400</u>	<u>\$ 434,600</u>	<u>2722.08%</u>
591-Replacement of Waterlines					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	6,982	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 6,982</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
599-Sahoma Lake Spillway & Dam Improvements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	34,096	26,752	1,627	-	-100.00%
400-Capital Outlay	-	680,000	680,000	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 34,096</u>	<u>\$ 706,752</u>	<u>\$ 681,627</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>WASTEWATER PROJECTS</b>					
571-Sanitary Sewer Impr-Basin No. 2 & No. 4					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	121,310	140,915	68,510	141,115	105.98%
400-Capital Outlay	-	2,219,012	-	2,198,260	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 121,310</u>	<u>\$ 2,359,927</u>	<u>\$ 68,510</u>	<u>\$ 2,339,375</u>	<u>3314.65%</u>
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	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
575-Replacement of Sewerlines					
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

05/31/2017

FUND: 83

## GENERAL OBLIGATION BOND CONSTRUCTION FUND EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL FISCAL YEAR 17-18

	Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>PARK &amp; RECREATION PROJECTS</b>					
578-Sapulpa Youth Sports Complex					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	58,701	41,250	175,412	37,092	-78.85%
400-Capital Outlay	-	1,189,958	17,836	1,172,122	6471.66%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 58,701</u>	<u>\$ 1,231,208</u>	<u>\$ 193,248</u>	<u>\$ 1,209,214</u>	525.73%
<b>OTHER PROJECTS</b>					
577-New Animal Shelter					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	103,243	181,956	118,184	120,806	2.22%
400-Capital Outlay	-	1,029,803	-	1,029,803	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 103,243</u>	<u>\$ 1,211,759</u>	<u>\$ 118,184</u>	<u>\$ 1,150,609</u>	873.57%
<b>NON DEPARTMENTAL PROJECTS</b>					
590-Non Departmental					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	104,999	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 104,999</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u><b>\$ 432,111</b></u>	<u><b>\$ 5,959,646</b></u>	<u><b>\$ 1,076,969</b></u>	<u><b>\$ 5,133,798</b></u>	<b>376.69%</b>

### CAPITAL OUTLAY - DETAIL

Department	Description	Amount
576-Electric Wiring of West Pump Station	Contract Complete Rewiring of West Pump Station to Ensure Reliability of Water Distribution System	\$ 434,600
		<u>\$ 434,600</u>
571-Sanitary Sewer Impr-Basin No.2 & No.4	Construct Sewer Lift Station, Force Main & Interceptors to Comply with ODEQ Consent Order	\$ 2,339,375
		<u>\$ 2,339,375</u>
578-Sapulpa Youth Sports Complex	Construct Baseball Quad (4 Lighted Fields) with Concession/Restroom Facilities; 1 Regulation Lighted Football Field with Outdoor Restroom Unit, Entry Road, Parking & Utilities on New 100 Acre Tract	\$ 1,209,214
		<u>\$ 1,209,214</u>
577-New Animal Shelter	Construct New Animal Shelter	\$ 1,150,609
		<u>\$ 1,150,609</u>
	<b>Total Capital Outlay</b>	<u><b>\$ 5,133,798</b></u>

**REVENUE BOND CONSTRUCTION FUNDS**

**CITY OF SAPULPA**

05/31/2017

**FUND: 63      SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND**  
**REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY**  
**FISCAL YEAR 17-18**

*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 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	826	900	2,732	1,500	-45.10%
	Miscellaneous	115,193	-	-	-	0.00%
	Transfers In	-	-	-	-	0.00%
	<b>Total Revenues/Resources:</b>	<b>\$ 116,019</b>	<b>\$ 900</b>	<b>\$ 2,732</b>	<b>\$ 1,500</b>	<b>-45.10%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	216,262	-	206,017	-	-100.00%
400	Capital Outlay:	2,337,847	3,187,704	1,473,683	1,798,475	22.04%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	<b>Total Expenditures/Appropriations:</b>	<b>\$ 2,554,109</b>	<b>\$ 3,187,704</b>	<b>\$ 1,679,700</b>	<b>\$ 1,798,475</b>	<b>7.07%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ 2,438,090</b>	<b>\$ 3,186,804</b>	<b>\$ 1,676,968</b>	<b>\$ 1,796,975</b>	<b>7.16%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 5,988,949</b>	<b>\$ 3,253,309</b>	<b>\$ 3,550,859</b>	<b>\$ 1,873,891</b>	<b>-47.23%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 3,550,859</b>	<b>\$ 66,505</b>	<b>\$ 1,873,891</b>	<b>\$ 76,916</b>	<b>-95.90%</b>

**CITY OF SAPULPA**

05/31/2017

FUND: 63

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

**REVENUE/RESOURCES - DETAIL**

**FISCAL YEAR 17-18**

		Actual	Budgeted	Estimated	Approved	Percent
		15-16	16-17	16-17	17-18	of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Revenues	\$ 826	\$ 900	\$ 2,732	\$ 1,500	-45.10%
		<u>\$ 826</u>	<u>\$ 900</u>	<u>\$ 2,732</u>	<u>\$ 1,500</u>	-45.10%
Miscellaneous:						
4082	Donations	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	115,193	-	-	-	0.00%
4095	Bond Proceeds	-	-	-	-	0.00%
		<u>\$ 115,193</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	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%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUES/RESOURCES:</b>		<u>\$ 116,019</u>	<u>\$ 900</u>	<u>\$ 2,732</u>	<u>\$ 1,500</u>	-45.10%



# CITY OF SAPULPA

05/31/2017

FUND: 63

## SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND

### EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 17-18

	Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>MAJOR STREET REHABILITATION PROJECTS</b>					
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	132,429	-	645	-	-100.00%
400-Capital Outlay	1,757,022	-	27,434	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,889,451</u>	<u>\$ -</u>	<u>\$ 28,079</u>	<u>\$ -</u>	<u>-100.00%</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	-	-	96,692	-	-100.00%
400-Capital Outlay	-	1,258,443	56,881	1,269,443	2131.75%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 1,258,443</u>	<u>\$ 153,573</u>	<u>\$ 1,269,443</u>	<u>726.61%</u>
564-Cobb Ave (Mission to Brown)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	37,319	-	63,680	-	-100.00%
400-Capital Outlay	20,535	1,027,639	1,183,777	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 57,854</u>	<u>\$ 1,027,639</u>	<u>\$ 1,247,457</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	6,847	-	45,000	-	-100.00%
400-Capital Outlay	128	583,651	54,592	529,032	869.07%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 6,975</u>	<u>\$ 583,651</u>	<u>\$ 99,592</u>	<u>\$ 529,032</u>	<u>431.20%</u>
566-73rd W Ave Widening by Freedom Elementary School					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	11,700	-	-	-	0.00%
400-Capital Outlay	150,998	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 162,698</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	17,595	-	-	-	0.00%
400-Capital Outlay	272,059	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 289,654</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

**CITY OF SAPULPA**

05/31/2017

FUND: 63

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

**EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL**

**FISCAL YEAR 17-18**

	Actual 15-16	Budgeted 16-17	Estimated 16-17	Approved 17-18	Percent of Change
<b>569-Bryan Ave 16" Waterline (Hawthorn to Bixby)</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	10,372	-	-	-	0.00%
400-Capital Outlay	137,105	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 147,477</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>570-Bryan Ave (Hawthorn to Bixby) STP Project</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	317,971	150,999	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 317,971</u>	<u>\$ 150,999</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>RESIDENTIAL IN-HOUSE STREET REHAB PROGRAM EQUIPMENT &amp; VEHICLES</b>					
<b>568-Street Department Equipment &amp; Vehicles</b>					
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>
<b>NON DEPARTMENTAL PROJECTS</b>					
<b>590-Non Departmental</b>					
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>
	<u>\$ 2,554,109</u>	<u>\$ 3,187,704</u>	<u>\$ 1,679,700</u>	<u>\$ 1,798,475</u>	<u>7.07%</u>

**CAPITAL OUTLAY - DETAIL**

Department	Description	Amount
563-Canyon Road (73rd W Ave to 57th W Ave)	Rehabilitation to include Street Reconstruction & Relocation of a Portion of Rural Waterline	\$ 1,269,443
		<u>\$ 1,269,443</u>
565-North Hickory Street (SH-66 to Muskogee)	Rehabilitation to include Street Reconstruction from Line to the Old Sand Springs Road & Reconstruction and Widening from Old Sand Springs Road to Muskogee from 19' to 26' as well as Stormwater Impr	\$ 529,032
		<u>\$ 529,032</u>
	Total Capital Outlay	<u>\$ 1,798,475</u>

**CITY OF SAPULPA**

05/31/2017

FUND: 98

**SERIES 2012 UTILITY SYSTEM REVENUE BOND FUND  
REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY  
FISCAL YEAR 17-18**

**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

**FUND SUMMARY**

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	22	-	8	5	-37.50%
	Miscellaneous	-	-	-	-	0.00%
	Transfers In	-	-	-	-	0.00%
	<b>Total Revenues/Resources:</b>	<b>\$ 22</b>	<b>\$ -</b>	<b>\$ 8</b>	<b>\$ 5</b>	<b>-37.50%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	8,250	-	-100.00%
400	Capital Outlay:	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	92,097	-	-	399	100.00%
	<b>Total Expenditures/Appropriations:</b>	<b>\$ 92,097</b>	<b>\$ -</b>	<b>\$ 8,250</b>	<b>\$ 399</b>	<b>-95.16%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ 92,075</b>	<b>\$ -</b>	<b>\$ 8,242</b>	<b>\$ 394</b>	<b>-95.22%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 100,711</b>	<b>\$ -</b>	<b>\$ 8,636</b>	<b>\$ 394</b>	<b>-95.44%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 8,636</b>	<b>\$ -</b>	<b>\$ 394</b>	<b>\$ -</b>	<b>-100.00%</b>

**CITY OF SAPULPA**

05/31/2017

FUND: 98

**SERIES 2012 UTILITY SYSTEM REVENUE BOND FUND**

**REVENUE/RESOURCES - DETAIL**

**FISCAL YEAR 17-18**

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Revenues	\$ 22	\$ -	\$ 8	\$ 5	-37.50%
		<u>\$ 22</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 5</u>	-37.50%
Miscellaneous:						
4082	Donations	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4095	Bond Proceeds	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	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%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUES/RESOURCES:</b>		<u>\$ 22</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 5</u>	-37.50%

# CITY OF SAPULPA

05/31/2017

FUND: 98

## SERIES 2012 UTILITY SYSTEM REVENUE BOND FUND

### EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 17-18

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
<b>WATER PROJECTS</b>					
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	-	-	8,250	-	-100.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,250</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>WASTEWATER PROJECTS</b>					
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>
<b>NON DEPARTMENTAL PROJECTS</b>					
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	92,097	-	-	399	100.00%
	<u>\$ 92,097</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 399</u>	<u>100.00%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 92,097</u>	<u>\$ -</u>	<u>\$ 8,250</u>	<u>\$ 399</u>	

**NON OPERATING - DETAIL**

920-Transfer Out: SMA

Residual Equity Transfer Out  
Total Non Operating

\$ 399  
\$ 399