



**SAPULPA**

**O K L A H O M A**

***ANNUAL OPERATING BUDGET***

***FOR THE FISCAL YEAR***

***JULY 1, 2022 – JUNE 30, 2023***

# **CITY OF SAPULPA**

**HONORABLE CRAIG HENDERSON, MAYOR  
CARLA GUNN, VICE-MAYOR**

## **COUNCIL:**

**MARTY CUMMINS  
HUGO NAIFEH  
BRIAN STEPHENS  
ALEXANDER HAMILTON**

**RICHARD HUDSON  
JOHN SUGGS  
JEFF MOLINA  
DAVID MORTAZAVI**

**Joan Riley, City Manager  
Steve Hardt, Public Works Director  
David Widdoes, City Attorney  
Shirley Burzio, City Clerk  
Pamela Vann, Finance Director**

# CITY OF SAPULPA

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# CITY OF SAPULPA

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**MANAGER'S MESSAGE**

Honorable Mayor & City Councilors  
City of Sapulpa  
Sapulpa, Oklahoma  
Subject: Fiscal Year 2023 Budget

Mayor and City Councilors;

It is my privilege and responsibility to present to you the budget for Fiscal Year 2023 (July 1, 2022, through June 30, 2023). The budget is submitted in accordance with the City Charter and Oklahoma Municipal Budget Act.

Transmitted herewith are the proposed budgets for all City funds.

Each budget, including those of the Public Trusts, reflects:

- Audited revenues and expenditures for Fiscal Year 2021;
- Budgeted revenue and appropriations for the current Fiscal Year 2022;
- Actual revenue and expenses for Fiscal Year 2022 projected to June 30, 2022;
- Projected revenue and proposed appropriations for the upcoming Fiscal Year 2023.

This budget represents our continued steps forward in addressing the Citizens of Sapulpa and the City Council goals and financial objectives in the areas of Sustainability, Economic Development, Community, Public Safety, Revitalization of our Downtown, an emphasis on Route 66, and overall Quality of Life.

Goals and objectives specifically addressed within the proposed budget include:

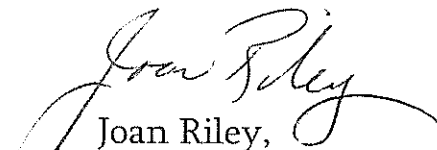
- The construction of sewer line improvements to Basin 04 providing rehabilitation for 37,600 feet of pipe and 191 manholes. This project is funded by ARPA NEU funds. Once this project is complete any remaining funds will be used to conduct an SSES assessment on Basin 02 preparing us for future rehabilitation.
- Capital projects totaling more than \$20 million approved by our citizens as part of a \$40 million bond passage January 2020 which includes the rebuilding of Fire Station #3 which will be completed during this fiscal year.

Also included this year is the continued implementation of the Downtown Master Plan with improvements to Sapulpa's Historic Downtown.

- Improvement of driver safety adding a traffic light at 49th Street West Avenue and Highway 117, and the creation of a new road off Highway 66 extending Highway 117 to Ozark Trail.
- Other bond issue projects this year include continuation of our Sports Complex adding the remaining soccer fields, parking, and concession to the newly completed full quad baseball fields. Improvements and/or additions of bathrooms at Liberty, McGoy, and at the Lake are also included in this budget as well as a playground for McGoy.
- This year's GO Bond budget will see the beginning stages of replacing Booker T Washington Community Center. Search and selection of a qualified architectural design firm for the new center will come from this year's draw down.
- Entry level hourly wages are increased through adjustment to meet the current demand for wage evidenced around the country. Across the board, all employees will receive a 5% increase. Public Safety employees have step plans that allow for 3% annual steps which are continued this year in addition to the 5%. Total cost for increases to all personnel will be around \$825,000 which will be funded by the increase in sales tax and overall health of the city's budget.
- Technology remains a focus in this budget improving our capabilities within the city and improve our security against cyber-attacks. The installation of Dude Software is complete, online, and ready for public use. Public Safety's Cad System will continue to improve allowing better utilization and reporting with the addition of Crime Statistics and Analysis.

Sales tax revenue for 2022 was an all-time high while the 2022 Budget held to a very conservative stance. This combination resulted in a 17.5 percent increase in sales tax over budget. Increased sales tax can be attributed to online sales; medical marijuana; construction ongoing in our city, and our citizens commitment to buy local.

The City of Sapulpa 2023 budget addresses the needs of our city while allowing both a General Fund and Municipal Authority Balance ending fund balance of just over the states proposed minimum of 10% for cities. This budget is a product of hard work and dedication by our Finance Director Pam Vann, who was awarded the Certificate of Achievement for Excellence in Financial Reporting for the 2021 Annual Comprehensive Financial Report (and of whom I am most grateful to work alongside), along with the dedicated efforts of our employees and City Council.

  
Joan Riley,  
City Manager



**PUBLIC HEARING NOTIFICATION**

## 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 6:00 P.M. on Monday June 13, 2022, 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 2022/2023 Annual Operating Budget. The proposed FY 2022/2023 Annual Operating Budget is available for public inspection at the Sapulpa City Hall during regular business hours. Once adopted, the adopted FY 2022/2023 Annual Operating Budget will also be available for public inspection.

The following is a summary of the proposed budget.

**BUDGET SUMMARY**

**CITY OF SAPULPA  
BUDGET SUMMARY - ALL FUNDS  
FY 2022 - 2023 BUDGET**

	General Fund	Reserve Stabilization Fund	Sapulpa Municipal Authority Fund	Sapulpa Development Authority Fund	Other Operating Funds	Other Special Revenue/Capital Funds	G O Bond Funds	Revenue Bond Construction Funds	TOTAL ALL FUNDS
Beginning Fund Balance (July 1, 2022)	\$ 4,598,410	\$ 489,613	\$ 2,488,421	\$ 814	\$ 4,093,594	\$ 10,257,944	\$ 3,303,538	\$ 30,690	\$ 25,263,024
<b>Revenues</b>									
Taxes	18,200,904	-	-	-	478,000	1,050,000	2,300,000	-	22,028,904
Licenses	199,150	-	-	-	28,200	-	-	-	227,350
Inter-Governmental	216,000	-	-	-	-	300,000	-	-	516,000
Fines & Forfeitures	264,000	-	-	-	-	-	-	-	266,000
Charges for Services	676,000	-	10,460,186	-	1,839,970	2,902,556	-	-	15,878,712
Interest Earned	9,030	-	2,150	-	11,385	25,600	45,000	5	93,170
Miscellaneous	149,993	-	273,500	-	78,500	2,116,158	-	-	2,618,151
Transfers In From Other Funds	5,119,305	-	5,799,841	530,000	3,976,763	8,295,511	-	-	23,721,420
<b>Total Revenue</b>	<b>24,834,382</b>	<b>-</b>	<b>16,535,677</b>	<b>530,000</b>	<b>6,434,818</b>	<b>14,689,825</b>	<b>2,345,000</b>	<b>5</b>	<b>65,369,707</b>
<b>Total Available for Appropriations</b>	<b>\$ 29,432,792</b>	<b>\$ 489,613</b>	<b>\$ 19,024,098</b>	<b>\$ 530,814</b>	<b>\$ 10,528,412</b>	<b>\$ 24,947,769</b>	<b>\$ 5,648,538</b>	<b>\$ 30,695</b>	<b>\$ 90,632,731</b>
<b>Appropriations</b>									
Personnel Services	12,452,678	-	2,686,570	-	4,810,588	-	-	-	19,949,836
Materials & Supplies	485,440	-	555,150	-	459,046	-	-	-	1,499,636
Other Services & Charges	2,631,340	400,000	2,313,568	-	2,273,303	4,021,383	-	-	11,639,594
Capital Outlay	121,750	-	272,340	450,000	684,000	12,657,720	1,910,000	-	16,095,810
Debt Service	29,724	-	4,455,724	29,326	-	809,458	3,070,513	-	8,394,745
Transfers Out to Other Funds	12,576,676	-	6,750,180	-	146,713	4,213,031	4,125	30,695	23,721,420
<b>Total Appropriations</b>	<b>28,297,608</b>	<b>400,000</b>	<b>17,033,532</b>	<b>479,326</b>	<b>8,373,650</b>	<b>21,701,592</b>	<b>4,984,638</b>	<b>30,695</b>	<b>81,301,041</b>
Ending Fund Balance (June 30, 2023)	\$ 1,135,184	\$ 89,613	\$ 1,990,566	\$ 51,488	\$ 2,154,762	\$ 3,246,177	\$ 663,900	\$ -	\$ 9,331,690

**ADOPTION RESOLUTIONS**

RESOLUTION NO. 4718

**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, 2022, AND ENDING JUNE 30, 2023.**

**WHEREAS**, a budget for the fiscal year beginning July 1, 2022, and ending June 30, 2023, 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 #4718

- 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.

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 22/23 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 ~~6~~ 7 TO 0 ON THIS 13th DAY OF June, 2022.

APPROVED:

Craig P. Henderson  
Craig Henderson, Mayor

ATTEST:

Shirley Burzio  
Shirley Burzio, City Clerk

APPROVED AS TO FORM:

David Widdoes  
David Widdoes, City Attorney





RESOLUTION NO. 4720

**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, 2022 AND ENDING JUNE 30, 2023.**

**WHEREAS**, a budget for the fiscal year beginning July 1, 2022, and ending June 30, 2023, 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 22/23 Operating Budget of the Sapulpa Municipal Authority.

Resolution # 4750

**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 0 TO 7 ON THIS 21<sup>st</sup> OF June, 2022.

APPROVED:

Carla Gunn  
Carla Gunn, Vice-Chairman

ATTEST:

Shirley Burzis  
Shirley Burzis, Secretary

APPROVED AS TO FORM:

David Widdoes  
David Widdoes, Trust Attorney



RESOLUTION NO. 4721

**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, 2022, AND ENDING JUNE 30, 2023.**

**WHEREAS**, a budget for the fiscal year beginning July 1, 2022, and ending June 30, 2023, 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 22/23 Operating Budget of the Sapulpa Development Authority.

Resolution # 4721

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 0 TO 7 ON THIS 21st. OF June, 2022.

APPROVED:

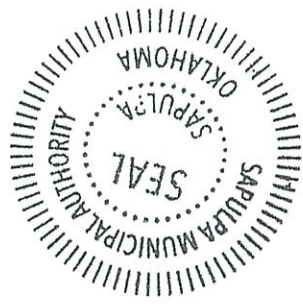
Carla Gunn  
Carla Gunn, Vice-Chairman

ATTEST:

Shirley Burzio  
Shirley Burzio, Secretary

APPROVED AS TO FORM:

David Widdoes  
David Widdoes, Trust Attorney



**READER'S GUIDE**

## FORMAT GUIDELINES

### LEGAL LEVEL OF CONTROL

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

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

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

### SEGREGATION OF FUNDS

The General Fund, Sapulpa Municipal Authority Fund, and other operating funds 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.

#### **Reserve Stabilization Fund**

The Reserve Stabilization Fund is used to account for reserves to be used to mitigate instability due to the disruption of revenue which prevent normal operations of the City; or to provide funds in case of emergency declarations.

#### **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.

### **Other Operating Funds**

Other operating funds include special revenue or proprietary funds which are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. These funds are considered operating due to having personnel costs and/or continued maintenance items.

### **Special Revenue/Capital Funds**

Special Revenue and Capital Funds are funds which are used to account for and report financial resources that are restricted, committed or assigned for a specified purpose and for capital outlays.

### **G.O. Bond Funds**

This section contains the GO Bond Sinking Fund which is used to account for ad-valorem taxes levied by the City for use in retiring court-assessed judgments and general obligation bonds and their related interest expense.

Also contained in this section are 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 Construction 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.

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.

## SALES TAX DISTRIBUTION AND ASSUMPTIONS

Sales tax collections are distributed pursuant to Ordinance No's. 1205, 2685, 2843, 2875, and 2739. Ordinance No. 1205 directs that a sales tax of one percent shall be used for General Fund purposes. Ordinance No. 2875 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. 2843 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.

Projections for estimated sales tax and budgeted sales tax are presented in the following tables.



FY 21/22  
ESTIMATED  
SALES TAX

FY 2021/2022 Actual & Projected	September for July	October for August	November for September	December for October	January for November	February for December	March for January	April for February	May for March	June for April	July for May	August for June
1st Penny	\$ 336,064	\$ 349,699	\$ 325,864	\$ 339,828	\$ 329,033	\$ 359,129	\$ 315,264	\$ 369,495	-	-	-	-
2nd & 3rd Penny	672,128	699,398	651,729	679,656	658,066	718,257	630,529	738,989	-	-	-	-
1/2 Penny	168,032	174,849	162,932	169,914	164,516	179,564	157,632	184,747	-	-	-	-
1/2 Penny	168,032	174,849	162,932	169,914	164,516	179,564	157,632	184,747	-	-	-	-
<b>FY 21/22 Actual</b>	<b>\$ 1,344,255</b>	<b>\$ 1,398,796</b>	<b>\$ 1,303,458</b>	<b>\$ 1,359,313</b>	<b>\$ 1,316,130</b>	<b>\$ 1,436,514</b>	<b>\$ 1,261,068</b>	<b>\$ 1,477,978</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FY 21/22 Budget</b>	<b>\$ 1,182,489</b>	<b>\$ 1,147,863</b>	<b>\$ 1,149,363</b>	<b>\$ 1,178,283</b>	<b>\$ 1,177,900</b>	<b>\$ 1,205,133</b>	<b>\$ 1,090,758</b>	<b>\$ 1,086,859</b>	<b>\$ 1,216,336</b>	<b>\$ 1,148,928</b>	<b>\$ 1,227,079</b>	<b>\$ 1,231,995</b>
<b>FY 21-22 Estimate = Actual (July-Jan) + 116% Budget (Apr-June)</b>									<b>\$ 1,410,950</b>	<b>\$ 1,332,756</b>	<b>\$ 1,423,412</b>	<b>\$ 1,429,114</b>
												<b>\$ 2,450,628</b>
												<b>17.45%</b>
20/21 Actual	\$ 1,210,203	\$ 1,181,737	\$ 1,270,848	\$ 1,194,950	\$ 1,235,130	\$ 1,285,840	\$ 1,213,063	\$ 1,089,772	\$ 1,397,373	\$ 1,453,983	\$ 1,354,428	\$ 1,363,477
19/20 Actual	\$ 1,161,755	\$ 1,177,777	\$ 1,094,423	\$ 1,269,982	\$ 1,128,791	\$ 1,123,889	\$ 1,035,918	\$ 1,010,310	\$ 1,188,004	\$ 1,201,639	\$ 1,261,511	\$ 1,285,120
18/19 Actual	\$ 1,093,386	\$ 1,091,737	\$ 1,059,683	\$ 1,120,382	\$ 1,108,130	\$ 1,118,411	\$ 1,009,956	\$ 1,041,414	\$ 1,140,326	\$ 1,132,122	\$ 1,165,131	\$ 1,169,482
17/18 Actual	1,002,151	998,696	1,030,796	1,049,222	1,035,149	1,088,102	981,188	996,676	1,205,072	1,022,329	1,135,189	1,136,722
<b>Four Year Average</b>	<b>\$ 4,467,495</b>	<b>\$ 4,449,946</b>	<b>\$ 4,455,950</b>	<b>\$ 4,634,595</b>	<b>\$ 4,508,200</b>	<b>\$ 4,626,242</b>	<b>\$ 4,240,125</b>	<b>\$ 4,138,171</b>	<b>\$ 4,910,776</b>	<b>\$ 4,810,073</b>	<b>\$ 4,916,259</b>	<b>\$ 4,954,800</b>
	<b>\$ 1,162,350</b>	<b>\$ 1,169,748</b>	<b>\$ 1,151,882</b>	<b>\$ 1,198,770</b>	<b>\$ 1,164,866</b>	<b>\$ 1,212,551</b>	<b>\$ 1,100,237</b>	<b>\$ 1,123,230</b>	<b>\$ 1,264,345</b>	<b>\$ 1,228,566</b>	<b>\$ 1,267,934</b>	<b>\$ 1,276,783</b>

**FY 21/22  
ESTIMATED  
Sales Tax Allocations**

All Pennies	September for July	October for August	November for September	December for October	January for November	February for December	March for January	April for February	May for March	June for April	July for May	August for June	Total
FY 21/22 Actual	\$ 1,344,255	\$ 1,398,796	\$ 1,303,458	\$ 1,359,313	\$ 1,316,130	\$ 1,436,514	\$ 1,261,058	\$ 1,477,978	\$ 1,410,950	\$ 1,332,756	\$ 1,423,412	\$ 1,429,114	\$ 15,493,736
FY 21/22 Estimated													
<b>Fund Allocations</b>													
1st Penny													
10 General Fund	335,064	349,699	325,865	339,828	329,033	359,129	315,265	369,495	352,738	333,189	355,853	357,279	\$ 4,123,436
<b>Fund Allocations</b>													
2nd & 3rd Penny													
10 General Fund	268,851	279,759	260,692	271,863	263,226	287,303	252,212	295,596	282,190	266,551	284,682	285,823	3,298,747
31 Cemetry	16,803	17,485	16,293	16,991	16,452	17,956	15,763	18,475	17,637	16,659	17,793	17,864	206,172
34 Library	16,803	17,485	16,293	16,991	16,452	17,956	15,763	18,475	17,637	16,659	17,793	17,864	206,172
35 Parks & Rec.	33,606	34,970	32,586	33,983	32,903	35,913	31,526	36,949	35,274	33,319	35,585	35,728	412,343
40 Fire Cash	16,803	17,485	16,293	16,991	16,452	17,956	15,763	18,475	17,637	16,659	17,793	17,864	206,172
41 Police Cash	16,803	17,485	16,293	16,991	16,452	17,956	15,763	18,475	17,637	16,659	17,793	17,864	206,172
44 Major Thoroughfare	33,606	34,970	32,586	33,983	32,903	35,913	31,526	36,949	35,274	33,319	35,585	35,728	412,343
45 Capital Imprv.	67,213	69,940	65,173	67,966	65,807	71,826	63,053	73,899	70,548	66,638	71,171	71,456	824,687
46 Water & Swr Imprv.	67,213	69,940	65,173	67,966	65,807	71,826	63,053	73,899	70,548	66,638	71,171	71,456	824,687
48 Water Resources	134,425	139,880	130,346	135,931	131,613	143,651	126,106	147,798	141,095	133,276	142,341	142,911	1,649,373
<b>Fund Allocations</b>													
4th Penny													
65 Street Improvement	168,032	174,850	162,932	169,914	164,516	179,564	157,632	184,747	176,369	166,595	177,927	178,639	2,061,717
67 Sewer Sales Tax	168,032	174,850	162,932	169,914	164,516	179,564	157,632	184,747	176,369	166,595	177,927	178,639	2,061,717
<b>Totals:</b>	\$ 1,344,255	\$ 1,398,796	\$ 1,303,458	\$ 1,359,313	\$ 1,316,130	\$ 1,436,514	\$ 1,261,058	\$ 1,477,978	\$ 1,410,950	\$ 1,332,756	\$ 1,423,412	\$ 1,429,114	\$ 15,493,734

FY 22/23  
Sales Tax Budget

FY 2022/2023 Budgeted Sales Tax	September for July	October for August	November for September	December for October	January for November	February for December	March for January	April for February	May for March	June for April	July for May	August for June	Totals
1st Penny	\$ 319,646	\$ 321,681	\$ 316,768	\$ 329,662	\$ 320,338	\$ 333,452	\$ 302,565	\$ 308,888	\$ 336,092	\$ 318,140	\$ 338,862	\$ 341,632	\$ 3,887,725
2nd & 3rd Penny	639,293	643,362	633,535	659,324	640,676	666,903	605,130	617,777	672,184	636,279	677,724	683,264	7,775,451
1/2 Penny	159,823	160,840	158,384	164,831	160,169	166,726	151,283	154,444	168,046	159,070	169,431	170,816	1,943,863
1/2 Penny	159,823	160,840	158,384	164,831	160,169	166,726	151,283	154,444	168,046	159,070	169,431	170,816	1,943,863
5 Year Average x 110%	\$ 1,278,585	\$ 1,286,724	\$ 1,267,070	\$ 1,318,647	\$ 1,281,353	\$ 1,333,806	\$ 1,210,261	\$ 1,236,553	\$ 1,344,367	\$ 1,272,558	\$ 1,355,449	\$ 1,366,529	\$ 15,550,901
21/22 Actual/Estimated	\$ 1,344,255	\$ 1,398,796	\$ 1,303,458	\$ 1,359,313	\$ 1,316,130	\$ 1,436,514	\$ 1,261,058	\$ 1,477,978	\$ 1,410,950	\$ 1,332,756	\$ 1,423,412	\$ 1,429,114	\$ 16,493,734
20/21 Actual	\$ 1,210,203	\$ 1,181,737	\$ 1,270,848	\$ 1,194,950	\$ 1,235,130	\$ 1,285,840	\$ 1,213,053	\$ 1,089,772	\$ 1,186,410	\$ 1,095,511	\$ 1,175,889	\$ 1,191,058	14,330,412
19/20 Actual	\$ 1,161,755	\$ 1,177,777	\$ 1,094,423	\$ 1,269,982	\$ 1,129,791	\$ 1,123,889	\$ 1,035,918	\$ 1,010,310	\$ 1,168,004	\$ 1,201,639	\$ 1,261,510	\$ 1,285,119	13,920,117
18/19 Actual	1,093,386	1,091,737	1,059,863	1,120,382	1,108,130	1,118,411	1,009,956	1,041,412	1,140,326	1,132,122	1,165,131	1,169,482	13,250,358
17/18 Actual	1,002,151	998,696	1,030,796	1,049,222	1,035,149	1,098,102	981,188	996,676	1,205,072	1,022,329	1,135,189	1,136,722	12,691,292
Five Year Average	\$ 5,811,750	\$ 5,848,743	\$ 5,759,408	\$ 5,993,849	\$ 5,824,330	\$ 6,062,756	\$ 5,501,183	\$ 5,616,148	\$ 6,110,762	\$ 5,784,357	\$ 6,161,131	\$ 6,211,495	\$ 70,685,913
	\$ 1,162,350	\$ 1,169,749	\$ 1,151,862	\$ 1,198,770	\$ 1,164,866	\$ 1,212,551	\$ 1,100,237	\$ 1,123,230	\$ 1,222,152	\$ 1,156,871	\$ 1,232,226	\$ 1,242,299	\$ 14,137,183

estimated

FY 21/22 Sales Tax Allocations

All Pennies	September for July	October for August	November for September	December for October	January for November	February for December	March for January	April for February	May for March	June for April	July for May	August for June	Total
FY 22/23 Budget @ 10% Above Five Year Average	\$ 1,278,665	\$ 1,286,724	\$ 1,267,070	\$ 1,318,647	\$ 1,281,353	\$ 1,333,806	\$ 1,210,261	\$ 1,235,553	\$ 1,344,367	\$ 1,272,558	\$ 1,355,449	\$ 1,366,529	\$ 15,550,901
<b>Fund Allocations</b>													
1st Penny													
10 General Fund	319,646	321,681	316,768	323,562	320,338	333,452	302,565	308,888	336,092	318,140	338,862	341,632	3,887,726
2nd & 3rd Penny													
10 General Fund	255,717	257,345	253,414	263,729	256,271	266,761	242,052	247,111	268,873	254,512	271,050	273,305	3,110,180
31 Cemetery	15,982	16,084	15,838	16,483	16,017	16,673	15,128	15,444	16,805	15,907	16,943	17,082	194,386
34 Library	15,982	16,084	15,838	16,483	16,017	16,673	15,128	15,444	16,805	15,907	16,943	17,082	194,386
35 Parks & Rec.	31,865	32,168	31,677	32,966	32,034	33,345	30,257	30,869	33,609	31,814	33,866	34,163	388,773
40 Fire Cash	15,982	16,084	15,838	16,483	16,017	16,673	15,128	15,444	16,805	15,907	16,943	17,082	194,386
41 Police Cash	15,982	16,084	15,838	16,483	16,017	16,673	15,128	15,444	16,805	15,907	16,943	17,082	194,386
44 Major Thoroughfare	31,865	32,168	31,677	32,966	32,034	33,345	30,257	30,869	33,609	31,814	33,866	34,163	388,773
45 Capital Imprv.	63,929	64,336	63,354	65,932	64,068	66,690	60,513	61,778	67,218	63,628	67,772	68,326	777,545
46 Water & Swr Imprv.	63,929	64,336	63,354	65,932	64,068	66,690	60,513	61,778	67,218	63,628	67,772	68,326	777,545
48 Water Resources	127,859	128,672	126,707	131,865	128,135	133,381	121,026	123,555	134,437	127,256	135,545	136,653	1,555,080
<b>Fund Allocations</b>													
4th Penny													
65 Street Improvement	159,823	160,841	158,384	164,831	160,169	166,725	151,283	154,444	168,046	159,070	169,431	170,816	1,943,863
67 Sewer Sales Tax	159,823	160,841	158,384	164,831	160,169	166,725	151,283	154,444	168,046	159,070	169,431	170,816	1,943,863
<b>Totals:</b>	\$ 1,278,665	\$ 1,286,724	\$ 1,267,070	\$ 1,318,647	\$ 1,281,353	\$ 1,333,806	\$ 1,210,261	\$ 1,235,553	\$ 1,344,367	\$ 1,272,558	\$ 1,355,449	\$ 1,366,529	\$ 15,550,901

**City of Sapulpa**  
**Scheduled Positions by Department**  
**FY22/23 Budget**

	FY 20/21	FY 21/22	FY 22/23
<u>FULL TIME</u>			
City Council	0	0	0
City Manager	2	4	4
City Clerk	3	3	3
City Attorney	2	2	2
Human Resources	1	1	1
Central Garage	2	2	2
Finance	5	5	5
Fire Department	53	53	53
Police Department	50	50	50
Animal Control	3	4	4
Community Development	2	2	2
Purchasing	1	1	1
Building Inspections	2	2	2
Code Enforcement	1	1	1
	127	130	130
Administration	3	3	3
Utility Billing	6	6	6
Water	8	8	8
Wastewater	12	11	11
Stormwater	4	4	4
Cemetery	6	6	6
Library	5	5	5
Park & Recreation	8	9	9
Utility Maintenance	11	13	13
Street & Alley	13	13	13
Golf	8	8	8
Economic Development	1	1	1
E-911	9	9	9
	94	96	96
Total Full-Time	221	226	226
<u>PART TIME</u>			
City Clerk	2	2	2
Finance	0	0	0
Fire	1	0	0
City Attorney	0	1	1
Animal Control	3	4	4
Golf Course	8	8	8
Library	3	3	3
Park and Recreation	2	2	2
E-911	1	1	1
	20	21	21
<u>TEMPORARY/SEASONAL</u>			
Park and Recreation	3	3	3
Cemetery	3	3	3
Golf Course	5	5	5
Pool	21	21	21
	32	32	32
Total	273	279	279



**GENERAL FUND**

CITY OF SAPULPA

6/13/2022

FUND : 10

GENERAL FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 22-23

FUND SUMMARY

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ 18,239,174	\$ 16,468,107	\$ 19,651,591	\$ 18,200,904	-7.38%
	Licenses & Permits	247,928	192,600	201,150	199,150	-0.99%
	Intergovernmental	1,905,108	190,000	216,244	216,000	-0.11%
	Fines & Forfeitures	285,148	314,000	253,234	264,000	4.25%
	Charges for Services	710,717	681,750	676,927	676,000	-0.14%
	Interest	8,531	10,050	7,603	9,030	18.78%
	Miscellaneous	93,807	122,333	166,986	150,993	-9.58%
	Transfers In	5,805,634	5,072,710	5,559,907	5,119,305	-7.92%
	<b>Total Revenues/Resources:</b>	<b>\$ 27,296,047</b>	<b>\$ 23,051,550</b>	<b>\$ 26,733,642</b>	<b>\$ 24,835,382</b>	<b>-7.10%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 10,486,903	\$ 11,574,255	\$ 11,270,598	\$ 12,470,978	10.65%
200	Materials & Supplies	260,340	433,453	387,316	489,440	26.37%
300	Other Services & Charges	2,142,536	2,263,203	2,566,900	2,637,340	2.74%
400	Capital Outlay	129,347	125,600	115,747	121,750	5.19%
500	Debt Service	29,724	29,724	29,724	29,724	0.00%
900	Non Operating Expense	12,025,361	10,771,330	12,612,652	12,576,676	-0.29%
	<b>Total Expenditures/Appropriations:</b>	<b>\$ 25,074,211</b>	<b>\$ 25,197,565</b>	<b>\$ 26,982,937</b>	<b>\$ 28,325,908</b>	<b>4.98%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ 2,221,836</b>	<b>\$ (2,146,015)</b>	<b>\$ (249,296)</b>	<b>\$ (3,490,526)</b>	<b>1300.15%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 2,625,870</b>	<b>\$ 3,078,016</b>	<b>\$ 4,847,706</b>	<b>\$ 4,598,410</b>	<b>-5.14%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 4,847,706</b>	<b>\$ 932,001</b>	<b>\$ 4,598,410</b>	<b>\$ 1,107,884</b>	<b>-75.91%</b>



CITY OF SAPULPA

6/13/2022

FUND : 10

GENERAL FUND  
REVENUE/RESOURCES - DETAIL  
FISCAL YEAR 22-23

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Taxes						
4003	1st Penny	\$ 3,802,907	\$ 3,510,777	\$ 4,123,436	\$ 3,887,726	-5.72%
4003-1	2nd & 3rd Penny	7,605,814	7,021,554	8,246,872	7,775,452	-5.72%
4003-2	Half Penny	1,901,453	1,755,388	2,061,717	1,943,863	-5.72%
4003-3	Half Penny	1,901,453	1,755,388	2,061,717	1,943,863	-5.72%
		<u>\$ 15,211,627</u>	<u>\$ 14,043,107</u>	<u>\$ 16,493,742</u>	<u>\$ 15,550,904</u>	<u>-5.72%</u>
4001	Franchise Tax	\$ 850,082	\$ 725,000	\$ 860,900	\$ 850,000	-1.27%
4008	Gross Receipts Tax ( In Lieu of Franchise Tax)	286,955	270,000	261,550	270,000	3.23%
4009	Use Tax	1,748,790	1,300,000	1,901,246	1,400,000	-26.36%
4010	Cigarette/Tobacco Tax	141,720	130,000	134,153	130,000	-3.10%
		<u>\$ 3,027,547</u>	<u>\$ 2,425,000</u>	<u>\$ 3,157,849</u>	<u>\$ 2,650,000</u>	<u>-16.08%</u>
Licenses & Permits:						
4020	Dog Tags	\$ 669	\$ 400	\$ 243	\$ 250	2.88%
4021	Building Permits (Only)	86,426	50,000	44,946	50,000	11.24%
4022	Trade Permits (Bldg.)	57,465	50,000	50,400	50,000	-0.79%
4023	Occupational Licenses	82,613	75,000	82,946	77,500	-6.57%
4024	Oversized Mover Permits	4,220	5,000	3,480	4,000	14.94%
4025	Hazardous Mat. Permits	-	-	-	-	0.00%
4026	Park & Rec Fee (In Lieu Of Park Donation)	13,450	10,000	13,350	13,500	1.12%
4027	Burglar Alarm Permits	1,060	1,200	1,000	1,000	0.00%
4028	Open Controlled Burn Permit	1,100	1,000	780	900	15.38%
4029	Fireworks Discharge Fees	925	-	4,005	2,000	-50.06%
		<u>\$ 247,928</u>	<u>\$ 192,600</u>	<u>\$ 201,150</u>	<u>\$ 199,150</u>	<u>-0.99%</u>
Intergovernmental:						
4005	Alcoholic Beverage Tax	\$ 214,057	\$ 190,000	\$ 216,244	\$ 216,000	-0.11%
4030	Grant Revenue	1,691,051	-	-	-	-
		<u>\$ 1,905,108</u>	<u>\$ 190,000</u>	<u>\$ 216,244</u>	<u>\$ 216,000</u>	<u>-0.11%</u>
Fines & Forfeitures:						
4070	Court Fines	\$ 265,034	\$ 300,000	\$ 241,693	\$ 250,000	3.44%
4070.02	Drug & Alcohol Fee	5,480	4,000	5,280	4,000	-24.24%
4075	Weed Abatements	14,634	10,000	6,261	10,000	59.72%
		<u>\$ 285,148</u>	<u>\$ 314,000</u>	<u>\$ 253,234</u>	<u>\$ 264,000</u>	<u>4.25%</u>
Charges for Services:						
4040	Outside Fire runs	\$ 547,960	\$ 530,000	\$ 547,186	\$ 545,000	-0.40%
4045	Fire Run Charges	3,750	5,000	-	-	0.00%
4055	Engineering Fees - Plan Review	10,000	7,500	8,500	7,500	-11.76%
4055.01	Engineering Fees - Reimbursements	5,569	5,000	4,405	4,500	2.16%
4056	Inspections(Bldg. & Trade)	64,967	60,000	47,924	50,000	4.33%
4057	Planning & Zoning Fees	22,502	20,000	23,294	22,500	-3.41%
4061	Hazardous Material Runs	-	-	-	-	0.00%
4065	Shelter Fees	3,919	3,500	430	500	16.28%
4072	Court Collection Fee	51,560	50,000	44,262	45,000	1.67%
4073	Special Assessments/Search Fee	490	750	926	1,000	7.99%
		<u>\$ 710,717</u>	<u>\$ 681,750</u>	<u>\$ 676,927</u>	<u>\$ 676,000</u>	<u>-0.14%</u>
Interest:						
4081	Interest Revenues	\$ 8,481	\$ 10,000	\$ 7,574	\$ 9,000	18.83%
4081-90	Interest - Flex Plan	50	50	29	30	5.19%
		<u>\$ 8,531</u>	<u>\$ 10,050</u>	<u>\$ 7,603</u>	<u>\$ 9,030</u>	<u>18.78%</u>
Miscellaneous:						
4079	E-Commerce Processing Fee	\$ 2,106	\$ -	\$ -	\$ -	0.00%
4080	Miscellaneous Revenues	5,983	7,500	20,534	15,000	-26.95%
4082	Donations	13,032	14,000	5,318	-	-100.00%
4086	Reimbursements	(14,085)	15,000	44,336	40,000	-9.78%
4083	Pet Adoption	2,952	2,500	5,143	5,000	-2.78%
4087	Sale of Fixed Assets	-	-	-	-	0.00%
4088	Rental	2	-	250	-	-100.00%
4089	Reimbursements - Property Damage	-	-	2,027	-	-100.00%
4099	Donations-Animal Shelter	1,233	-	3,817	-	-100.00%
4750	Antenna Tower Rental	82,584	83,333	85,561	90,993	6.35%
		<u>\$ 93,807</u>	<u>\$ 122,333</u>	<u>\$ 166,986</u>	<u>\$ 150,993</u>	<u>-9.58%</u>
Transfers In:						
4920	Sapulpa Municipal Authority	\$ 2,775,000	\$ 2,250,000	\$ 2,250,000	\$ 2,000,000	-11.11%
4920S	Sapulpa Municipal Authority - 40% Sales Tax	3,015,906	2,808,621	3,298,747	3,110,180	-5.72%
4958	Juvenile Justice Fund	-	-	-	-	0.00%
4960	Grants & Aid Fund	-	-	-	-	0.00%
4981	G.O. Bond Sinking Fund	9,728	9,089	6,160	4,125	-33.04%
4985	Polson Apportionment Fund	5,000	5,000	5,000	5,000	0.00%
		<u>\$ 5,805,634</u>	<u>\$ 5,072,710</u>	<u>\$ 5,559,907</u>	<u>\$ 5,119,305</u>	<u>-7.92%</u>
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 27,296,047</u>	<u>\$ 23,051,550</u>	<u>\$ 26,733,642</u>	<u>\$ 24,835,382</u>	<u>-7.10%</u>

CITY OF SAPULPA

6/13/2022

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 22-23

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>GENERAL GOVERNMENT</b>					
<b>501-City Council</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	240	200	216	250	15.74%
300-Other Charges & Services	17,149	41,550	17,004	22,100	29.97%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 17,389</u>	<u>\$ 41,750</u>	<u>\$ 17,220</u>	<u>\$ 22,350</u>	29.79%
<b>502-City Manager</b>					
100-Personnel Services	\$ 242,429	\$ 314,805	\$ 329,229	\$ 434,428	31.95%
200-Materials & Supplies	1,642	8,300	5,221	8,350	59.93%
300-Other Charges & Services	3,386	9,345	9,901	24,790	150.38%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 247,457</u>	<u>\$ 332,450</u>	<u>\$ 344,351</u>	<u>\$ 467,568</u>	35.78%
<b>503-City Clerk</b>					
100-Personnel Services	\$ 191,572	\$ 231,912	\$ 189,934	\$ 240,975	26.87%
200-Materials & Supplies	2,108	5,375	5,155	2,700	-47.62%
300-Other Charges & Services	7,864	10,540	15,008	19,510	30.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 201,544</u>	<u>\$ 247,827</u>	<u>\$ 210,097</u>	<u>\$ 263,185</u>	25.27%
<b>504-City Attorney</b>					
100-Personnel Services	\$ 209,495	\$ 256,123	\$ 228,196	\$ 283,771	24.35%
200-Materials & Supplies	1,113	2,600	3,095	6,550	111.63%
300-Other Charges & Services	21,645	56,733	31,842	58,725	84.43%
400-Capital Outlay	6,602	16,000	12,570	27,500	118.77%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 238,855</u>	<u>\$ 331,456</u>	<u>\$ 275,703</u>	<u>\$ 376,546</u>	36.58%
<b>505-City Treasurer</b>					
100-Personnel Services	\$ 30,132	\$ 31,045	\$ 31,920	\$ 42,365	32.72%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	80	140	125	185	48.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 30,212</u>	<u>\$ 31,185</u>	<u>\$ 32,045</u>	<u>\$ 42,550</u>	32.78%
<b>506-Human Resources</b>					
100-Personnel Services	\$ 107,604	\$ 111,430	\$ 112,787	\$ 117,116	3.84%
200-Materials & Supplies	1,035	4,198	3,846	4,220	9.72%
300-Other Charges & Services	5,640	21,932	15,341	19,777	28.92%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 114,279</u>	<u>\$ 137,560</u>	<u>\$ 131,974</u>	<u>\$ 141,113</u>	6.92%
<b>508-Central Garage</b>					
100-Personnel Services	\$ 117,813	\$ 122,388	\$ 121,551	\$ 127,553	4.94%
200-Materials & Supplies	5,386	5,500	6,359	10,100	58.83%
300-Other Charges & Services	8,198	9,900	7,728	4,050	-47.59%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 131,397</u>	<u>\$ 137,788</u>	<u>\$ 135,638</u>	<u>\$ 141,703</u>	4.47%
<b>509-Finance</b>					
100-Personnel Services	\$ 346,804	\$ 370,863	\$ 340,033	\$ 468,500	37.78%
200-Materials & Supplies	2,789	3,900	5,159	9,500	84.14%
300-Other Charges & Services	127,954	156,220	148,552	189,742	27.73%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 477,547</u>	<u>\$ 530,983</u>	<u>\$ 493,744</u>	<u>\$ 667,742</u>	35.24%

CITY OF SAPULPA

6/13/2022

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 22-23

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>516-Central Purchasing</b>					
100-Personnel Services	\$ 72,100	\$ 74,508	\$ 77,208	\$ 81,550	5.62%
200-Materials & Supplies	86	750	-	550	100.00%
300-Other Charges & Services	1,345	2,000	782	2,750	251.66%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 73,531</u>	<u>\$ 77,258</u>	<u>\$ 77,990</u>	<u>\$ 84,850</u>	8.80%
<b>PUBLIC SAFETY</b>					
<b>510-Municipal Court</b>					
100-Personnel Services	\$ 42,181	\$ 44,960	\$ 42,817	\$ 44,784	4.59%
200-Materials & Supplies	934	2,200	1,390	2,200	58.27%
300-Other Charges & Services	69,354	90,865	60,134	70,225	16.78%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 112,469</u>	<u>\$ 138,025</u>	<u>\$ 104,341</u>	<u>\$ 117,209</u>	12.33%
<b>511-Fire</b>					
100-Personnel Services	\$ 4,858,451	\$ 5,160,468	\$ 5,168,931	\$ 5,485,444	6.12%
200-Materials & Supplies	81,420	125,080	118,831	141,920	19.43%
300-Other Charges & Services	206,656	250,924	233,340	292,184	25.22%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	1,800	1,800	1,800	1,800	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 5,148,327</u>	<u>\$ 5,538,272</u>	<u>\$ 5,522,902</u>	<u>\$ 5,921,348</u>	7.21%
<b>512-Police</b>					
100-Personnel Services	\$ 3,737,026	\$ 4,235,700	\$ 4,050,441	\$ 4,481,743	10.65%
200-Materials & Supplies	129,550	193,300	180,795	208,400	15.27%
300-Other Charges & Services	278,377	344,300	334,519	391,672	17.09%
400-Capital Outlay	17,411	35,000	35,797	35,000	-2.23%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 4,162,364</u>	<u>\$ 4,808,300</u>	<u>\$ 4,601,552</u>	<u>\$ 5,116,815</u>	11.20%
<b>513-Animal Control</b>					
100-Personnel Services	\$ 190,967	\$ 246,388	\$ 210,264	\$ 268,532	27.71%
200-Materials & Supplies	8,981	16,800	14,554	23,200	59.41%
300-Other Charges & Services	25,348	35,500	20,866	41,800	100.33%
400-Capital Outlay	-	44,000	31,620	10,000	-68.37%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 225,296</u>	<u>\$ 342,688</u>	<u>\$ 277,304</u>	<u>\$ 343,532</u>	23.88%
<b>514-Emergency Management</b>					
100-Personnel Services	\$ 14,423	\$ 15,520	\$ 13,287	\$ 16,234	22.18%
200-Materials & Supplies	-	-	-	6,500	100.00%
300-Other Charges & Services	11,481	13,350	13,156	16,350	24.28%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 25,904</u>	<u>\$ 28,870</u>	<u>\$ 26,443</u>	<u>\$ 39,084</u>	47.80%
<b>COMMUNITY SERVICE</b>					
<b>515-Community Development</b>					
100-Personnel Services	\$ 137,189	\$ 141,845	\$ 135,689	\$ 147,828	8.95%
200-Materials & Supplies	2,066	6,600	2,582	5,600	116.89%
300-Other Charges & Services	18,601	47,840	24,502	47,840	95.25%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 157,856</u>	<u>\$ 196,285</u>	<u>\$ 162,773</u>	<u>\$ 201,268</u>	23.65%
<b>517-Building Inspections</b>					
100-Personnel Services	\$ 122,974	\$ 135,720	\$ 137,475	\$ 146,260	6.39%
200-Materials & Supplies	1,501	4,550	2,742	4,000	45.88%
300-Other Charges & Services	7,661	8,785	9,396	11,800	25.59%
400-Capital Outlay	138	-	-	750	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 132,274</u>	<u>\$ 149,055</u>	<u>\$ 149,613</u>	<u>\$ 162,810</u>	8.82%

CITY OF SAPULPA

6/13/2022

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 22-23

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>518-Code Enforcement</b>					
100-Personnel Services	\$ 47,273	\$ 50,580	\$ 51,288	\$ 53,895	5.08%
200-Materials & Supplies	1,063	3,350	1,928	2,350	21.89%
300-Other Charges & Services	14,160	86,300	77,270	176,800	128.81%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 62,496</u>	<u>\$ 140,230</u>	<u>\$ 130,486</u>	<u>\$ 233,045</u>	<u>78.60%</u>
<b>MISCELLANEOUS</b>					
<b>519-Information Technology</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	15,000	16,766	16,800	0.20%
300-Other Charges & Services	-	339,000	300,853	345,961	14.99%
400-Capital Outlay	-	15,000	20,160	45,000	123.21%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 369,000</u>	<u>\$ 337,779</u>	<u>\$ 407,761</u>	<u>20.72%</u>
<b>590-Non Departmental</b>					
100-Personnel Services	\$ 18,470	\$ 30,000	\$ 29,548	\$ 30,000	1.53%
200-Materials & Supplies	20,426	35,750	18,677	36,250	94.09%
300-Other Charges & Services	659,539	587,979	498,636	751,079	50.63%
400-Capital Outlay	14,408	15,600	15,600	3,500	-77.56%
500-Debt Service	27,924	27,924	27,924	27,924	0.00%
900-Non Operating	12,025,361	10,771,330	12,612,652	12,576,676	-0.29%
	<u>\$ 12,766,128</u>	<u>\$ 11,468,583</u>	<u>\$ 13,203,037</u>	<u>\$ 13,425,429</u>	<u>1.68%</u>
<b>591-Reserve</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	658,098	150,000	747,945	150,000	-79.95%
400-Capital Outlay	90,788	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 748,886</u>	<u>\$ 150,000</u>	<u>\$ 747,945</u>	<u>\$ 150,000</u>	<u>-79.95%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 25,074,211</u>	<u>\$ 25,197,565</u>	<u>\$ 26,982,937</u>	<u>\$ 28,325,908</u>	<u>4.98%</u>

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
504-City Attorney	Built-in Credenza	\$ 10,000
504-City Attorney	Westlaw Research Services	17,500
512-Police	Equipment & Uniforms for Reserve Officers	35,000
513-Animal Control	Lab Equipment	10,000
517-Building Inspections	Code Books	750
519-Information Technology	Replacement computers and server	45,000
590-Non-Departmental	A/C unit for City Hall (split with SMA)	3,500
	<b>Total General Fund Capital Outlay</b>	<u>\$ 121,750</u>

DEBT SERVICE - DETAIL

590-Non-Departmental	Capital Lease with DeLage Landen Public Finance for Copiers	\$ 27,924
511-Fire	Copier Lease	1,800
	<b>Total General Fund Debt Service</b>	<u>\$ 29,724</u>

NON OPERATING - DETAIL

915-Transfer Out: SDA	Additional Transfer for Capital Outlay	\$ 500,000
920-Transfer Out: SMA	Required Sales Tax Transfer	3,110,180
931-Transfer Out: Cemetery Maintenance	Required Sales Tax Transfer	194,386
934-Transfer Out: Library	Required Sales Tax Transfer	194,386
935-Transfer Out: Park & Recreation Services	Required Sales Tax Transfer	388,773
937-Transfer Out: Park & Recreation Capital	Required Revenue Transfer	13,500
940-Transfer Out: Fire Sales Tax	Required Sales Tax Transfer	194,386
941-Transfer Out: Police Sales Tax	Required Sales Tax Transfer	194,386
944-Transfer Out: Major Thoroughfare	Required Sales Tax Transfer	388,773
945-Transfer Out: Capital Improvement Sales Tax	Required Sales Tax Transfer	777,545
946-Transfer Out: Water & Sewer Sales Tax	Required Sales Tax Transfer	777,545
948-Transfer Out: Water Resources	Required Sales Tax Transfer	1,555,090
957-Transfer Out: E-911 Fund	Operating Transfer	400,000
965-Transfer Out: Street Improvement Sales Tax	Required Sales Tax Transfer	1,943,863
967-Transfer Out: Series 1998 Cap Impr Sales Tax	Required Sales Tax Transfer	1,943,863
	<b>Total General Fund Non Operating</b>	<u>\$ 12,576,676</u>

**DEPT.:501**

**CITY COUNCIL**

Description : *THE CITY OF SAPULPA IS INCORPORATED UNDER THE COUNCIL/MANAGER FORM OF GOVERNMENT AND IS A HOME RULE CITY. ALL POLICY MAKING DECISIONS ARE VESTED IN THE CITY COUNCIL. THE CITY COUNCIL APPOINTS THE CITY MANAGER, CITY ATTORNEY, MUNICIPAL JUDGE AND CITY TREASURER. THE CITY COUNCIL MEMBERS ARE SELECTED BY QUALIFIED VOTERS FROM WARDS.*

**EXPENDITURE/APPROPRIATIONS - DETAIL**

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
131 FICA Tax	-	-	-	-	0.00%
132 Medicare Tax	-	-	-	-	0.00%
133 Employee Insurance	-	-	-	-	0.00%
134 Worker's Compensation	-	-	-	-	0.00%
135 Unemployment Compensation	-	-	-	-	0.00%
136 Retirement	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 240	\$ 200	\$ 216	\$ 250	15.74%
211 Janitorial	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 240</b>	<b>\$ 200</b>	<b>\$ 216</b>	<b>\$ 250</b>	<b>15.74%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 3,812	\$ 6,000	\$ 3,436	\$ 6,000	74.62%
302 Dues and Subscriptions	450	350	300	350	16.67%
311 Professional Services	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	24	200	434	350	-19.35%
314 Uniforms	-	-	-	400	100.00%
320 Election Expenses	12,863	35,000	12,834	15,000	16.88%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 17,149</b>	<b>\$ 41,550</b>	<b>\$ 17,004</b>	<b>\$ 22,100</b>	<b>29.97%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 17,389</b>	<b>\$ 41,750</b>	<b>\$ 17,220</b>	<b>\$ 22,350</b>	<b>29.79%</b>

DEPT.: 502

CITY MANAGER

Description : THE CITY MANAGER IS THE CHIEF EXECUTIVE OFFICER AND HEAD OF THE ADMINISTRATIVE BRANCH OF THE CITY GOVERNMENT, AND IS RESPONSIBLE TO THE CITY COUNCIL FOR DIRECTING THE OVERALL AFFAIRS OF THE CITY.

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 180,400	\$ 223,900	\$ 250,980	\$ 322,500	28.50%
102 Overtime	188	200	194	400	106.19%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	-	-	-	-	0.00%
107 Tenure Pay	513	600	600	688	14.67%
121 Car Allowance	6,284	6,180	6,548	6,480	-1.04%
124 Tool/Equipment Allowance	1,100	960	1,455	2,400	64.95%
131 FICA Tax	11,350	14,400	15,153	21,000	38.59%
132 Medicare Tax	2,654	3,400	3,671	4,900	33.48%
133 Employee Insurance	18,881	38,850	26,271	46,500	77.00%
134 Worker's Compensation	8,594	9,500	10,232	11,260	10.04%
135 Unemployment Compensation	542	615	825	1,000	21.21%
136 Retirement	11,923	16,200	13,300	17,300	30.08%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 242,429</b>	<b>\$ 314,805</b>	<b>\$ 329,229</b>	<b>\$ 434,428</b>	<b>31.95%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 760	\$ 800	\$ 800	\$ 800	0.00%
211 Janitorial Supplies	-	-	-	50	100.00%
214 Operating Supplies	-	-	-	-	0.00%
227 Promotional Supplies	-	-	-	2,500	100.00%
260 Minor Equipment & Furnishings	882	7,500	4,421	5,000	13.10%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 1,642</b>	<b>\$ 8,300</b>	<b>\$ 5,221</b>	<b>\$ 8,350</b>	<b>59.93%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 851	\$ 3,800	\$ 3,001	\$ 4,350	44.95%
301E Employee Awards	-	1,750	1,750	1,750	0.00%
302 Dues and Subscriptions	2,535	2,275	3,565	3,250	-8.84%
311 Professional Services	-	1,000	1,000	-	-100.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	100	165	600	263.64%
327 Marketing & Social Media	-	-	-	3,600	100.00%
332 Communications	-	420	420	11,240	2576.19%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICE AND CHARGES:</b>	<b>\$ 3,386</b>	<b>\$ 9,345</b>	<b>\$ 9,901</b>	<b>\$ 24,790</b>	<b>150.38%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
407 Books	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 247,457</b>	<b>\$ 332,450</b>	<b>\$ 344,351</b>	<b>\$ 467,568</b>	<b>35.78%</b>

Description : THE CITY CLERK ACTS AS SECRETARY TO THE CITY COUNCIL AND CITY MANAGER. IN ADDITION, THE CITY CLERK SUPERVISES THE SUPPORT SERVICES. SUPPORT SERVICES HANDLES PUBLIC RECORDS, ELECTIONS, JUDICIAL SERVICES AND CONTRACT JANITORIAL SERVICES.

## EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 139,532	\$ 158,300	\$ 142,218	\$ 169,000	18.83%
102 Overtime	606	700	594	800	34.68%
105 Severance Pay	1,320	-	-	-	0.00%
106 Sick Leave Incentive Pay	375	2,800	302	3,500	1058.94%
107 Tenure Pay	2,539	2,637	2,594	2,865	10.45%
131 FICA Tax	8,499	10,200	8,634	10,900	26.25%
132 Medicare Tax	1,988	2,400	2,020	2,600	28.71%
133 Employee Insurance	23,417	38,150	20,550	34,500	67.88%
134 Worker's Compensation	7,678	8,450	7,235	7,960	10.02%
135 Unemployment Compensation	900	1,025	870	1,250	43.68%
136 Retirement	4,718	7,250	4,917	7,600	54.57%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 191,572</b>	<b>\$ 231,912</b>	<b>\$ 189,934</b>	<b>\$ 240,975</b>	<b>26.87%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 1,330	\$ 1,700	\$ 1,509	\$ 1,700	12.66%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	778	3,675	3,646	1,000	-72.57%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 2,108</b>	<b>\$ 5,375</b>	<b>\$ 5,155</b>	<b>\$ 2,700</b>	<b>-47.62%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 184	\$ 1,500	\$ 1,230	\$ 2,700	119.51%
302 Dues and Subscriptions	160	340	295	360	22.03%
311 Professional Services	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	126	700	740	750	1.35%
314 Uniforms	-	-	-	200	100.00%
315 Fees & Other Charges	906	1,500	2,112	2,500	18.37%
351 Maintenance - Equipment	6,488	6,500	10,631	13,000	22.28%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 7,864</b>	<b>\$ 10,540</b>	<b>\$ 15,008</b>	<b>\$ 19,510</b>	<b>30.00%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Buildings & Fixtures	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
505 Lease Payments - Copy Machine	-	-	-	-	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 201,544</b>	<b>\$ 247,827</b>	<b>\$ 210,097</b>	<b>\$ 263,185</b>	<b>25.27%</b>

DEPT.: 504

CITY ATTORNEY

Description : THE CITY ATTORNEY IS THE LEGAL ADVISOR TO THE CITY COUNCIL AND CITY ADMINISTRATION. THE CITY ATTORNEY ACTS AS MUNICIPAL PROSECUTOR. THE CITY ATTORNEY IS RESPONSIBLE FOR PREPARATION OF ORDINANCES, RESOLUTIONS, CONTRACTS AND ALL OTHER LEGAL INSTRUMENTS.

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 144,089	\$ 180,900	\$ 158,268	\$ 178,000	12.47%
102 Overtime	1,227	2,000	1,814	2,000	10.25%
107 Tenure Pay	2,076	2,250	2,250	2,426	7.82%
121 Car Allowance	6,018	6,000	6,063	7,800	28.65%
124 Tool/Equipment Allowance	963	960	870	1,800	106.90%
131 FICA Tax	9,071	11,950	9,978	11,900	19.26%
132 Medicare Tax	2,122	2,800	2,333	2,800	20.02%
133 Employee Insurance	21,871	26,723	23,028	27,150	17.90%
134 Worker's Compensation	7,323	7,325	8,268	9,095	10.00%
135 Unemployment Compensation	461	615	500	500	0.00%
136 Retirement	14,274	14,600	14,824	15,300	3.21%
141 Contract Labor	-	-	-	25,000	100.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 209,495</b>	<b>\$ 256,123</b>	<b>\$ 228,196</b>	<b>\$ 283,771</b>	<b>24.35%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 773	\$ 1,500	\$ 770	\$ 1,650	114.29%
203 Film & Processing	-	-	-	-	0.00%
211 Janitorial Supplies	-	100	50	100	100.00%
214 Operating Supplies	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	340	1,000	2,275	4,800	110.99%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 1,113</b>	<b>\$ 2,600</b>	<b>\$ 3,095</b>	<b>\$ 6,550</b>	<b>111.63%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 845	\$ 3,500	\$ 3,006	\$ 3,850	28.08%
302 Dues and Subscriptions	2,156	3,000	2,500	3,150	26.00%
311 Professional Services	18,121	45,000	23,072	46,000	99.38%
311S Arbitration - Support Services	-	1,500	-	1,650	100.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	87	100	60	100	66.67%
315 Fees and other charges	436	1,000	954	1,100	15.30%
323 Survey & Title Research	-	2,383	1,000	2,600	160.00%
332 Communications	-	-	-	-	0.00%
333 Professional Development	-	250	1,250	275	-78.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 21,645</b>	<b>\$ 56,733</b>	<b>\$ 31,842</b>	<b>\$ 58,725</b>	<b>84.43%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Building & Fixtures	-	-	-	10,000	100.00%
407 Books And Westlaw on Computer	6,602	16,000	12,570	17,500	39.22%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 6,602</b>	<b>\$ 16,000</b>	<b>\$ 12,570</b>	<b>\$ 27,500</b>	<b>118.77%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 238,855</b>	<b>\$ 331,456</b>	<b>\$ 275,703</b>	<b>\$ 376,546</b>	<b>36.58%</b>



DEPT.: 505

CITY TREASURER

Description : THE CITY TREASURER'S DEPARTMENT IS RESPONSIBLE FOR MANAGING THE INVESTMENTS AND OTHER CASH TRANSACTIONS IN ACCORDANCE WITH STATUTORY, CHARTER AND OTHER APPLICABLE LAW. THIS POSITION REPORTS TO THE CITY COUNCIL.

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 24,070	\$ 24,000	\$ 24,000	\$ 25,300	5.42%
102	Overtime	-	-	-	-	0.00%
105	Severance Pay	-	-	-	10,205	100.00%
106	Sick Leave Incentive Pay	-	-	-	-	0.00%
121	Car Allowance	-	-	-	-	0.00%
131	FICA Tax	1,438	1,550	1,397	1,600	14.53%
132	Medicare Tax	336	400	327	400	22.32%
133	Employee Insurance	1,139	1,750	3,176	1,600	-49.62%
134	Worker's Compensation	1,220	1,345	1,097	1,210	10.30%
135	Unemployment Compensation	-	-	-	-	0.00%
136	Retirement	1,929	2,000	1,923	2,050	6.60%
141	Contract Labor	-	-	-	-	0.00%
	<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 30,132</b>	<b>\$ 31,045</b>	<b>\$ 31,920</b>	<b>\$ 42,365</b>	<b>32.72%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
260	Minor Equipment & Furnishings	-	-	-	-	0.00%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues and Subscriptions	-	60	50	100	100.00%
311	Professional Services	-	-	-	-	0.00%
312	Advertising	-	-	-	-	0.00%
313	Printing	-	-	-	-	0.00%
315	Fees and Other Charges	80	80	75	85	13.33%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	-	-	-	-	0.00%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 80</b>	<b>\$ 140</b>	<b>\$ 125</b>	<b>\$ 185</b>	<b>48.00%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
	<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 30,212</b>	<b>\$ 31,185</b>	<b>\$ 32,045</b>	<b>\$ 42,550</b>	<b>32.78%</b>

## DEPT.: 506

## HUMAN RESOURCES

Description : THE PERSONNEL DEPARTMENT IS A STAFF SUPPORT FUNCTION PROVIDING SERVICES IN THE AREA OF STAFFING, SAFETY, TRAINING, EMPLOYMENT BENEFITS AND PAYROLL.

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 80,432	\$ 82,600	\$ 84,639	\$ 86,700	2.44%
102	Overtime	-	-	-	-	0.00%
106	Sick Leave Incentive	-	-	744	1,000	34.41%
107	Tenure Pay	1,388	1,475	1,475	1,563	5.97%
121	Car Allowance	-	-	-	-	0.00%
124	Tool/Equipment Allowance	963	960	970	960	-1.03%
131	FICA Tax	4,871	5,550	5,137	5,790	12.71%
132	Medicare Tax	1,139	1,300	1,200	1,400	16.67%
133	Employee Insurance	14,493	14,850	14,589	15,300	4.87%
134	Worker's Compensation	4,078	4,490	3,775	4,153	10.01%
135	Unemployment Compensation	240	205	258	250	-3.10%
136	Retirement	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 107,604</b>	<b>\$ 111,430</b>	<b>\$ 112,787</b>	<b>\$ 117,116</b>	<b>3.84%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ 40	\$ 720	\$ 543	\$ 720	32.60%
203	Film & Processing	-	-	-	-	0.00%
241	Safety Supplies	995	3,478	3,303	3,500	5.96%
260	Minor Equipment & Furnishings	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ 1,035</b>	<b>\$ 4,198</b>	<b>\$ 3,846</b>	<b>\$ 4,220</b>	<b>9.72%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ 447	\$ 1,450	\$ 725	\$ 1,450	100.00%
301E	Employee Training/Awards	2,210	5,000	4,321	3,250	-24.79%
302	Dues and Subscriptions	394	1,000	504	1,150	128.17%
311	Professional Services	-	700	275	700	154.55%
311P	Physicals	2,519	10,692	9,484	10,212	7.68%
312	Advertising	70	2,740	10	2,740	27300.00%
313	Printing	-	350	22	275	1150.00%
332	Communications	-	-	-	-	0.00%
351	Maintenance - Equipment	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 5,640</b>	<b>\$ 21,932</b>	<b>\$ 15,341</b>	<b>\$ 19,777</b>	<b>28.92%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 114,279</b>	<b>\$ 137,560</b>	<b>\$ 131,974</b>	<b>\$ 141,113</b>	<b>6.92%</b>

DEPT.: 508

**CENTRAL GARAGE**

Description : THE CENTRAL GARAGE IS RESPONSIBLE FOR MAINTAINING SAFE, EFFICIENT, DEPENDABLE, VEHICLES AND MAJOR EQUIPMENT FOR ALL CITY DEPARTMENTS.

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 80,023	\$ 82,300	\$ 85,002	\$ 86,400	1.64%
102	Overtime	1,811	1,400	947	1,200	26.72%
105	Severance Pay	-	-	-	-	0.00%
106	Sick Leave Incentive Pay	1,175	2,303	413	2,418	485.47%
107	Tenure Pay	1,300	1,388	1,388	1,725	24.28%
121	Car Allowance	-	-	-	-	0.00%
124	Tool Allowance	1,324	1,320	1,334	1,320	-1.05%
131	FICA Tax	5,004	5,500	5,184	5,800	11.88%
132	Medicare Tax	1,170	1,300	1,213	1,350	11.29%
133	Employee Insurance	21,585	22,072	21,730	22,700	4.46%
134	Worker's Compensation	3,992	4,395	3,762	4,140	10.05%
135	Unemployment Compensation	429	410	578	500	-13.49%
136	Retirement	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 117,813</b>	<b>\$ 122,388</b>	<b>\$ 121,551</b>	<b>\$ 127,553</b>	<b>4.94%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ 35	\$ 50	\$ 50	\$ 50	0.00%
211	Janitorial Supplies	147	150	150	150	0.00%
214	Operating Supplies	1,540	2,000	1,269	2,000	57.60%
221	Fuel and Oil	744	1,200	1,179	2,400	103.56%
231	Minor Tools	-	-	-	-	0.00%
241	Safety Supplies	448	500	500	500	0.00%
260	Minor Equipment & Furnishings	2,472	1,600	3,211	5,000	55.71%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ 5,386</b>	<b>\$ 5,500</b>	<b>\$ 6,359</b>	<b>\$ 10,100</b>	<b>58.83%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ -	\$ 600	\$ 200	\$ 300	50.00%
302	Dues and Subscriptions	-	100	100	100	0.00%
313	Printing	-	-	-	-	0.00%
314	Uniform Cleaning	220	450	450	400	-11.11%
315	Other Fees & Charges	100	-	-	-	0.00%
331	Utilities	4,215	-	-	-	0.00%
332	Communications	-	-	-	-	0.00%
341	Rental of Equipment	180	250	180	250	38.89%
351	Maintenance-Equipment	189	500	499	500	0.20%
352	Maintenance-Vehicles	320	500	499	500	0.20%
353	Maintenance-Buildings	2,974	7,500	5,800	2,000	-65.52%
354	Maintenance-Facilities	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 8,198</b>	<b>\$ 9,900</b>	<b>\$ 7,728</b>	<b>\$ 4,050</b>	<b>-47.59%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
407	Books	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 131,397</b>	<b>\$ 137,788</b>	<b>\$ 135,638</b>	<b>\$ 141,703</b>	<b>4.47%</b>

DEPT.: 509

FINANCE

Description : THE FINANCE DEPARTMENT IS RESPONSIBLE FOR HANDLING THE FINANCIAL AFFAIRS OF THE CITY. AREAS OF RESPONSIBILITY INCLUDE FINANCIAL REPORTING, PAYABLES, RECEIVABLES, PAYROLL, REVENUE COLLECTIONS, ENCUMBERANCE CONTROL, AND BUDGET PREPARATION.

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
100	PERSONNEL SERVICES					
101	Salaries	\$ 237,010	\$ 252,500	\$ 252,861	\$ 305,500	20.82%
102	Overtime	-	-	-	-	0.00%
105	Severance Pay	17,116	-	1,179	38,544	3169.21%
106	Sick Leave Incentive Pay	3,278	6,228	2,832	2,461	-13.10%
107	Tenure Pay	5,726	3,988	3,988	2,601	-34.78%
121	Car Allowance	-	-	-	-	0.00%
131	FICA Tax	15,412	16,300	16,174	19,600	21.18%
132	Medicare Tax	3,604	3,850	3,783	4,600	21.60%
133	Employee Insurance	36,770	57,400	33,204	57,700	73.77%
134	Worker's Compensation	12,179	13,397	11,540	12,694	10.00%
135	Unemployment Compensation	1,206	1,100	1,335	1,500	12.36%
136	Retirement	14,503	16,100	13,137	23,300	77.36%
141	Contract Labor	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES:	\$ 346,804	\$ 370,863	\$ 340,033	\$ 468,500	37.78%
200	MATERIALS AND SUPPLIES					
201	Office Supplies	\$ 2,047	\$ 2,400	\$ 2,635	\$ 2,500	-5.12%
260	Minor Equipment & Furnishings	742	1,500	2,524	7,000	177.34%
	TOTAL MATERIALS AND SUPPLIES:	\$ 2,789	\$ 3,900	\$ 5,159	\$ 9,500	84.14%
300	OTHER SERVICES AND CHARGES					
301	Training and Travel	\$ -	\$ 750	\$ -	\$ 750	100.00%
302	Dues and Subscriptions	69	75	579	550	-5.01%
311	Professional Services	108,431	132,450	129,290	133,982	3.63%
312	Advertising	195	445	235	300	27.66%
313	Printing	2,144	2,500	1,168	2,700	131.16%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	17,115	20,000	17,280	51,460	197.80%
353	Maint/Bldg. & Fixtures	-	-	-	-	0.00%
	TOTAL OTHER SERVICES AND CHARGES:	\$ 127,954	\$ 156,220	\$ 148,552	\$ 189,742	27.73%
400	CAPITAL OUTLAY					
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
407	Books	-	-	-	-	0.00%
	TOTAL CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -	0.00%
500	DEBT SERVICE					
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900	NON OPERATING					
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL NON OPERATING:	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 477,547	\$ 530,983	\$ 493,744	\$ 667,742	35.24%

DEPT.: 516

**CENTRAL PURCHASING**

Description : THE CENTRAL PURCHASING DEPARTMENT IS RESPONSIBLE FOR PREPARING AND ASSISTING DEPARTMENTS WITH BID SPECIFICATIONS PREPARATION, ADVERTISEMENTS, AWARD EVALUATIONS AND RECOMMENDATIONS, AND THE PREPARATION OF CONTRACTS TO ASSURE COMPLIANCE WITH ALL STATE AND LOCAL LAWS ; ASSURE AN UPDATED FIXED ASSETS SYSTEM; AND ALL OTHER DUTIES THAT INVOLVE PURCHASING PROCEDURES AND ACTIVITIES.

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 53,295	\$ 54,700	\$ 57,762	\$ 60,300	4.39%
107	Tenure Pay	425	513	513	600	16.96%
121	Car Allowance	-	-	-	-	0.00%
124	Tool/Equipment Allowance	361	360	364	960	163.74%
131	FICA Tax	3,295	3,500	3,570	3,800	6.44%
132	Medicare Tax	770	850	834	900	7.91%
133	Employee Insurance	7,227	7,510	7,274	7,650	5.17%
134	Worker's Compensation	2,700	2,970	2,500	2,750	10.00%
135	Unemployment Compensation	240	205	288	290	0.69%
136	Retirement	3,787	3,900	4,103	4,300	4.80%
141	Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 72,100</b>	<b>\$ 74,508</b>	<b>\$ 77,208</b>	<b>\$ 81,550</b>	<b>5.62%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ 250	\$ -	\$ 200	100.00%
203	Film & Processing	-	-	-	-	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
214	Operating Supplies	-	-	-	-	0.00%
221	Fuel and Oil	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
241	Safety Supplies	-	-	-	-	0.00%
242	Public Education Materials	-	-	-	-	0.00%
260	Minor Equipment & Furnishings	86	500	-	350	100.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ 86</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ 550</b>	<b>100.00%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ -	\$ 500	\$ -	\$ 1,500	100.00%
302	Dues and Subscriptions	34	-	-	-	0.00%
311	Professional Services	-	-	-	-	0.00%
312	Advertising	1,311	1,500	739	1,200	62.38%
313	Printing	-	-	43	50	16.28%
314	Uniform Cleaning	-	-	-	-	0.00%
315	Fees & Other Charges	-	-	-	-	0.00%
323	Survey & Title Research	-	-	-	-	0.00%
332	Communications	-	-	-	-	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	-	-	-	-	0.00%
352	Vehicle Maintenance	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 1,345</b>	<b>\$ 2,000</b>	<b>\$ 782</b>	<b>\$ 2,750</b>	<b>251.66%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
407	Books	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 73,531</b>	<b>\$ 77,258</b>	<b>\$ 77,990</b>	<b>\$ 84,850</b>	<b>8.80%</b>

DEPT.: 510

MUNICIPAL COURT

Description : THE MUNICIPAL COURT IS RESPONSIBLE FOR HEARING VIOLATIONS OF CITY ORDINANCES AND STATE STATUTES UNDER ITS JURISDICTION, AND TO PROCESS AND ISSUE WARRANTS.

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 36,249	\$ 38,460	\$ 36,947	\$ 38,500	4.20%
107 Tenure Pay	913	1,000	957	1,000	4.49%
131 FICA Tax	2,304	2,500	2,349	2,450	4.30%
132 Medicare Tax	539	600	550	600	9.09%
133 Employee Insurance	-	-	-	-	0.00%
134 Worker's Compensation	1,958	2,160	1,758	1,934	10.01%
135 Unemployment Compensation	218	240	256	300	17.19%
136 Retirement	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 42,181</b>	<b>\$ 44,960</b>	<b>\$ 42,817</b>	<b>\$ 44,784</b>	<b>4.59%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 506	\$ 700	\$ 390	\$ 700	79.49%
260 Minor Equipment & Furnishings	428	1,500	1,000	1,500	50.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 934</b>	<b>\$ 2,200</b>	<b>\$ 1,390</b>	<b>\$ 2,200</b>	<b>58.27%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ -	\$ -	\$ -		0.00%
302 Dues and Subscriptions	-	-	-		0.00%
311 Professional Services	51,560	65,000	42,649	50,000	17.24%
313 Printing	225	225	225	225	0.00%
314 Uniform Purchase/Cleaning	-	500	-	-	0.00%
315 Fees & Other Charges	7,283	7,500	6,682	7,500	12.24%
351 Equipment Maintenance	10,286	17,640	10,578	12,500	18.17%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 69,354</b>	<b>\$ 90,865</b>	<b>\$ 60,134</b>	<b>\$ 70,225</b>	<b>16.78%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Buildings & Fixtures	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 112,469</b>	<b>\$ 138,025</b>	<b>\$ 104,341</b>	<b>\$ 117,209</b>	<b>12.33%</b>

DEPT.: 511

**FIRE DEPARTMENT**

Description : THE FIRE DEPARTMENT PREVENTS LIFE AND PROPERTY LOSS BY PROVIDING FIRE PREVENTION AND FIRE SUPPRESSION SERVICES. FIRE SAFETY PROGRAMS, FIRE FIGHTING AND INVESTIGATION OF THE CAUSES OF FIRES ARE PRIMARY DUTIES OF THE DEPARTMENT.

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 2,834,644	\$ 2,983,100	\$ 3,008,777	\$ 3,249,040	7.99%
102	Overtime	206,053	220,000	214,783	236,000	9.88%
103	Holiday Pay	57,162	60,000	62,785	67,000	6.71%
104	Specialty Pay	35,573	40,000	35,760	39,960	11.74%
105	Severance Pay	78,485	68,400	150,467	100,000	-33.54%
106	Sick Leave Incentive Pay	38,614	48,500	22,974	20,000	-12.95%
107	Tenure Pay	38,231	40,170	38,910	40,150	3.19%
108	Call Back Pay	129,998	130,000	161,698	150,000	-7.23%
121	Car Allowance	-	-	-	-	0.00%
122	Clothing Allowance	54,270	52,260	52,260	52,260	0.00%
124	Equipment Allowance	4,200	4,200	4,120	4,200	1.94%
131	FICA Tax	4,006	3,700	2,506	2,600	3.75%
132	Medicare Tax	47,392	52,000	51,233	56,000	9.30%
133	Employee Insurance	723,531	777,563	737,338	763,234	3.51%
134	Worker's Compensation	146,883	161,575	136,332	150,000	10.03%
135	Unemployment Compensation	12,969	19,000	18,490	20,000	8.17%
136	Retirement	446,440	500,000	470,498	535,000	13.71%
141	Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 4,858,451</b>	<b>\$ 5,160,468</b>	<b>\$ 5,168,931</b>	<b>\$ 5,485,444</b>	<b>6.12%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ 1,304	\$ 3,900	\$ 1,260	\$ 3,900	209.52%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	5,812	6,120	4,244	6,120	44.20%
212	Chemicals	5,121	7,500	4,888	7,500	53.44%
213	Coffee Supplies	-	-	-	-	0.00%
214	Operating Supplies	2,497	3,060	2,762	3,500	26.72%
214E	EMS Supplies	11,298	9,600	9,534	12,000	25.87%
221	Fuel and Oil	44,267	55,000	54,658	60,000	9.77%
231	Minor Tools & Equipment	566	1,500	581	1,650	183.99%
241	Safety Equipment	5,705	28,800	31,717	37,650	18.71%
242	Public Education Materials	1,179	6,000	5,624	6,000	6.69%
260	Minor Tools & Equipment	3,671	3,600	3,563	3,600	1.04%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ 81,420</b>	<b>\$ 125,080</b>	<b>\$ 118,831</b>	<b>\$ 141,920</b>	<b>19.43%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ 32,573	\$ 40,000	\$ 34,333	\$ 53,000	54.37%
302	Dues and Subscriptions	15,071	16,500	12,830	16,500	28.60%
311	Professional Services	2,589	12,000	9,490	29,172	207.40%
312	Advertising	-	1,224	1,224	1,224	0.00%
313	Printing	151	400	-	400	100.00%
314	Uniforms	8,056	13,000	12,980	13,000	0.15%
331	Utilities	42,017	45,000	44,566	45,000	0.97%
332	Communications	11,630	16,800	16,331	16,800	2.87%
341	Rental of Equipment	288	1,500	1,500	1,500	0.00%
351	Equipment Maintenance	21,782	24,500	24,938	25,000	0.25%
352	Vehicle Maintenance	55,935	60,000	56,433	70,588	25.08%
353	Building Maintenance	16,564	20,000	18,715	20,000	6.87%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 206,656</b>	<b>\$ 250,924</b>	<b>\$ 233,340</b>	<b>\$ 292,184</b>	<b>25.22%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
505	Lease Payments	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ 1,800</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 5,148,327</b>	<b>\$ 5,538,272</b>	<b>\$ 5,522,902</b>	<b>\$ 5,921,348</b>	<b>7.21%</b>

DEPT.: 512

POLICE

Description : THE POLICE DEPARTMENT IS RESPONSIBLE FOR PROTECTING LIFE AND PROPERTY THROUGH THE ENFORCEMENT OF LAWS AND ORDINANCES. CRIME PREVENTION PATROL, TRAFFIC ENFORCEMENT, AND CRIMINAL INVESTIGATIONS ARE EXAMPLES OF ACTIVITIES PERFORMED BY THE POLICE DEPARTMENT.

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 2,435,708	\$ 2,734,600	\$ 2,623,345	\$ 2,936,500	11.94%
102	Overtime	14,571	20,000	24,808	25,000	0.77%
103	Holiday Pay	43,103	52,500	59,945	65,000	8.43%
104	Specialty Pay	-	-	-	-	0.00%
105	Severance Pay	47,864	45,000	59,546	60,000	0.76%
106	Sick Leave Incentive Pay	2,952	8,000	4,437	8,000	80.30%
107	Tenure Pay	32,069	29,650	28,653	29,050	1.39%
108	Call Back Pay	91,183	65,000	110,319	100,000	-9.35%
110	Insurance Pay	-	-	-	-	0.00%
121	Car Allowance	-	-	-	-	0.00%
122	Clothing Allowance	-	-	-	-	0.00%
123	Uniform Cleaning Allowance	41,612	51,500	49,166	52,920	7.64%
131	FICA Tax	4,511	11,800	7,298	10,000	37.02%
132	Medicare Tax	37,133	41,000	40,001	42,100	5.25%
133	Employee Insurance	513,735	646,250	543,495	587,600	8.12%
134	Worker's Compensation	129,446	142,400	124,975	137,473	10.00%
135	Unemployment Compensation	11,406	15,000	15,730	17,000	8.07%
136	Retirement	312,635	350,000	329,897	377,100	14.31%
137	Disability Insurance	-	-	-	-	0.00%
141	Contract Labor	19,098	23,000	28,826	34,000	17.95%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 3,737,026</b>	<b>\$ 4,235,700</b>	<b>\$ 4,050,441</b>	<b>\$ 4,481,743</b>	<b>10.65%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ 4,142	\$ 5,000	\$ 1,869	\$ 5,000	167.52%
202	Postage	434	500	410	750	82.93%
211	Janitorial Supplies	2,624	3,300	2,733	3,500	28.06%
214	Operating Supplies	25,283	45,000	37,015	47,000	26.98%
221	Fuel and Oil	92,270	126,500	126,500	139,150	10.00%
241	Safety Supplies	-	-	-	-	0.00%
242	Public Education Materials	-	8,000	7,548	8,000	5.99%
260	Minor Equipment & Furnishing	4,797	5,000	4,720	5,000	5.93%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ 129,550</b>	<b>\$ 193,300</b>	<b>\$ 180,795</b>	<b>\$ 208,400</b>	<b>15.27%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ 32,767	\$ 50,000	\$ 49,860	\$ 55,000	10.31%
302	Dues and Subscriptions	3,434	4,000	1,085	4,000	268.66%
311	Professional Services	12,484	7,000	8,422	24,672	192.95%
313	Printing	424	1,000	971	1,000	2.99%
314	Uniform Replacement	15,452	25,000	38,561	40,000	3.73%
319	Investigation Services	-	3,300	-	-	0.00%
321	Prisoner Care	4,500	15,000	9,100	15,000	64.84%
331	Utilities	30,213	35,000	38,261	42,000	9.77%
332	Communications	6,593	14,000	6,240	12,000	92.31%
351	Equipment Maintenance	102,575	110,000	109,506	115,000	5.02%
352	Vehicle Maintenance	45,397	40,000	39,997	43,000	7.51%
353	Building Maintenance	24,538	40,000	32,516	40,000	23.02%
354	Facilities Maintenance	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 278,377</b>	<b>\$ 344,300</b>	<b>\$ 334,519</b>	<b>\$ 391,672</b>	<b>17.09%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ 9,411	\$ -	\$ 864	\$ -	-100.00%
401A	Equipment-Reserves	-	35,000	34,933	35,000	0.19%
401B	Equipment-School Resource Officer	-	-	-	-	0.00%
402	Furniture	-	-	-	-	0.00%
403	Vehicles	8,000	-	-	-	0.00%
404	Buildings & Fixtures	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ 17,411</b>	<b>\$ 35,000</b>	<b>\$ 35,797</b>	<b>\$ 35,000</b>	<b>-2.23%</b>
<b>500 DEBT SERVICE</b>						
505	Lease Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 4,162,364</b>	<b>\$ 4,808,300</b>	<b>\$ 4,601,552</b>	<b>\$ 5,116,815</b>	<b>11.20%</b>



DEPT.: 513

**ANIMAL CONTROL**

Description : ANIMAL CONTROL IS RESPONSIBLE FOR ENSURING PUBLIC SAFETY FROM ANIMAL RELATED DISEASES, ACCIDENTS AND INJURIES. DUTIES INCLUDE THE DAILY SURVEILLANCE OF STREETS, ALLEYS AND PARKS. ANIMAL CONTROL INVESTIGATES INHUMANE TREATMENT OF ANIMALS, OPERATES THE ANIMAL SHELTER INCLUDING ANIMAL VACCINATIONS AND ANIMAL ADOPTION PROGRAMS.

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 139,564	\$ 168,500	\$ 158,168	\$ 184,000	16.33%
102	Overtime	10,038	10,000	9,442	11,000	16.50%
107	Tenure Pay	250	388	-	250	100.00%
123	Uniform Cleaning	481	1,200	408	960	135.29%
131	FICA Tax	9,139	11,300	10,208	12,200	19.51%
132	Medicare Tax	2,137	2,650	2,388	2,900	21.44%
133	Employee Insurance	21,517	41,200	20,473	41,850	104.42%
134	Worker's Compensation	6,753	7,450	7,701	8,472	10.01%
135	Unemployment Compensation	1,088	1,350	1,476	1,600	8.40%
136	Retirement	-	2,350	-	5,300	100.00%
137	Disability Insurance	-	-	-	-	0.00%
141	Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 190,967</b>	<b>\$ 246,388</b>	<b>\$ 210,264</b>	<b>\$ 268,532</b>	<b>27.71%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ 484	\$ 1,200	\$ 369	\$ 1,200	225.20%
203	Film & Processing	-	-	-	-	0.00%
211	Janitorial Supplies	1,091	3,000	1,805	3,000	66.20%
212	Chemicals	-	-	-	-	0.00%
214	Operating Supplies	2,970	6,000	5,711	11,500	101.37%
221	Fuel and Oil	3,390	4,000	4,441	5,000	12.59%
231	Minor Tools	-	-	-	-	0.00%
241	Safety Supplies	375	1,100	978	1,000	2.25%
260	Minor Equipment & Furnishings	671	1,500	1,250	1,500	20.00%
260A	Minor Equipment & Furnishings-Donations	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ 8,981</b>	<b>\$ 16,800</b>	<b>\$ 14,554</b>	<b>\$ 23,200</b>	<b>59.41%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ 1,998	\$ 250	\$ 567	\$ 2,500	340.92%
302	Dues and Subscriptions	2,220	2,400	-	2,400	100.00%
311	Professional Services	1,121	1,800	1,261	8,000	534.42%
312	Advertising	-	-	-	-	0.00%
313	Printing	435	1,000	465	1,000	115.05%
314	Uniform Replacement/Cleaning	39	4,750	2,653	2,000	-24.61%
315	Other Fees & Charges	363	-	783	1,000	27.71%
331	Utilities	13,503	15,000	10,830	15,000	38.50%
332	Communications	214	1,000	204	600	194.12%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	759	1,600	728	1,600	119.78%
352	Vehicle Maintenance	992	1,200	719	1,200	66.90%
353	Building Maintenance	3,704	6,500	2,656	6,500	144.73%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 25,348</b>	<b>\$ 35,500</b>	<b>\$ 20,866</b>	<b>\$ 41,800</b>	<b>100.33%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ 21,500	\$ 9,350	\$ 10,000	6.95%
403	Vehicles	-	22,500	22,270	-	-100.00%
404	Building and Fixtures	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>\$ 44,000</b>	<b>\$ 31,620</b>	<b>\$ 10,000</b>	<b>-68.37%</b>
<b>500 DEBT SERVICE</b>						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 225,296</b>	<b>\$ 342,688</b>	<b>\$ 277,304</b>	<b>\$ 343,532</b>	<b>23.88%</b>

DEPT.: 514

**EMERGENCY MANAGEMENT**

Description : EMERGENCY MANAGEMENT PLANS FOR COMMUNITY SAFETY AND SURVIVAL FOR MANMADE AND NATURAL DISASTERS OR NUCLEAR ATTACKS BY PROVIDING THE FOLLOWING: SAFETY AND SURVIVAL PLANNING, LIAISON WITH AND ASSISTANCE FROM FEDERAL AND STATE GOVERNMENT AND PUBLIC SURVIVAL INFORMATION AND TRAINING OF CITIZEN VOLUNTEER GROUPS TO COPE WITH THESE DISASTERS.

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 10,744	\$ 11,700	\$ 11,108	\$ 11,700	5.33%
131	FICA Tax	-	-	-	-	0.00%
132	Medicare Tax	148	165	71	170	139.44%
133	Employee Insurance	1,436	1,500	854	2,200	157.61%
134	Worker's Compensation	595	655	535	589	10.09%
135	Unemployment Compensation	-	-	-	-	0.00%
136	Retirement	1,500	1,500	719	1,575	119.05%
	<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 14,423</b>	<b>\$ 15,520</b>	<b>\$ 13,287</b>	<b>\$ 16,234</b>	<b>22.18%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
214	Operating Supplies	-	-	-	-	0.00%
221	Fuel and Oil	-	-	-	-	0.00%
260	Minor Equipment & Furnishings	-	-	-	6,500	100.00%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>100.00%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ -	\$ -	\$ -	-	0.00%
302	Dues and Subscriptions	-	-	-	-	0.00%
311	Professional Services	-	-	-	2,500	100.00%
331	Utilities	4,425	4,500	4,500	5,000	11.11%
332	Communications	-	-	-	-	0.00%
351	Maintenance-Equipment	7,056	8,850	8,656	8,850	2.24%
352	Maintenance-Vehicles	-	-	-	-	0.00%
354	Maintenance-Facilities	-	-	-	-	0.00%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 11,481</b>	<b>\$ 13,350</b>	<b>\$ 13,156</b>	<b>\$ 16,350</b>	<b>24.28%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	\$0
402	Furniture	-	-	-	-	\$0
	<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 25,904</b>	<b>\$ 28,870</b>	<b>\$ 26,443</b>	<b>\$ 39,084</b>	<b>47.80%</b>

DEPT.: 515

**COMMUNITY DEVELOPMENT**

Description : THE COMMUNITY DEVELOPMENT DEPARTMENT IS RESPONSIBLE FOR PLANNING, ZONING, COMMUNITY DEVELOPMENT AND TRANSPORTATION PLANNING ACTIVITIES IN THE CITY. THE DEPARTMENT PROVIDES STAFF SUPPORT TO CREEK COUNTY AND VARIOUS QUASI-MUNICIPAL COMMITTEES.

**EXPENDITURE/APPROPRIATIONS - DETAIL**

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 106,539	\$ 109,700	\$ 106,374	\$ 115,100	8.20%
102 Overtime	-	-	-	-	0.00%
105 Severance	-	-	-	-	0.00%
107 Tenure Pay	338	425	425	763	79.53%
121 Car Allowance	1,204	1,200	1,213	1,200	-1.07%
124 Tool/Equipment Allowance	602	600	607	600	-1.15%
131 FICA Tax	6,649	7,000	6,630	7,300	10.11%
132 Medicare Tax	1,555	1,650	1,554	1,750	12.61%
133 Employee Insurance	14,458	14,900	13,538	15,100	11.54%
134 Worker's Compensation	5,416	5,960	5,014	5,515	9.99%
135 Unemployment Compensation	428	410	334	500	49.70%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 137,189</b>	<b>\$ 141,845</b>	<b>\$ 135,689</b>	<b>\$ 147,828</b>	<b>8.95%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 1,338	\$ 2,100	\$ 1,532	\$ 2,100	37.08%
203 Film & Processing	-	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	75	1,200	750	250	-66.67%
221 Fuel and Oil	-	-	-	-	0.00%
231 Minor Tools	-	450	-	450	100.00%
241 Safety Supplies	-	100	-	100	100.00%
242 Public Education Materials	653	900	-	1,500	100.00%
260 Minor Equipment & Furnishings	-	1,850	300	1,200	300.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 2,066</b>	<b>\$ 6,600</b>	<b>\$ 2,582</b>	<b>\$ 5,600</b>	<b>116.89%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ -	\$ 1,500	\$ 500	\$ 1,500	200.00%
302 Dues and Subscriptions	-	300	-	300	100.00%
311 Professional Services	16,571	42,000	21,502	42,000	95.33%
312 Advertising	-	240	-	240	100.00%
313 Printing	530	850	350	850	142.86%
314 Uniforms	-	300	150	300	100.00%
315 Fees & Other Charges	-	150	-	150	100.00%
317 Abatement Demolition	-	-	-	-	0.00%
318 Nuisance Abatement	-	-	-	-	0.00%
323 Survey & Title Research	-	-	-	-	0.00%
332 Communications	-	500	500	500	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	1,500	2,000	1,500	2,000	33.33%
352 Maintenance - Vehicle	-	-	-	-	0.00%
360 Graphics and Design	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 18,601</b>	<b>\$ 47,840</b>	<b>\$ 24,502</b>	<b>\$ 47,840</b>	<b>95.25%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
407 Books	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 157,856</b>	<b>\$ 196,285</b>	<b>\$ 162,773</b>	<b>\$ 201,268</b>	<b>23.65%</b>

DEPT.: 517

**BUILDING INSPECTIONS**

Description : THE BUILDING INSPECTIONS DEPARTMENT IS RESPONSIBLE FOR ISSUING PERMITS FOR NEW CONSTRUCTION AND REMODELING; TO INSPECT NEW AND EXISTING BUILDINGS AND STRUCTURES TO ENFORCE CONFORMANCE TO ADOPTED BUILDING, PLUMBING, ELECTRICAL, AND MECHANICAL CODES; AND TO PERFORM IN-HOUSE INSPECTIONS OF STREETS, WATER LINES, AND SEWER LINES.

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>100</b>	<b>PERSONNEL SERVICES</b>					
101	Salaries	\$ 92,549	\$ 101,400	\$ 103,493	\$ 110,200	6.48%
102	Overtime	-	-	24	50	108.33%
107	Tenure Pay	1,475	-	-	-	0.00%
124	Tool/Equipment Allowance	154	960	970	960	-1.03%
131	FICA Tax	5,703	5,400	6,330	6,900	9.00%
132	Medicare Tax	1,334	1,500	1,481	1,650	11.41%
133	Employee Insurance	12,006	14,850	14,511	15,100	4.06%
134	Worker's Compensation	4,724	3,000	4,635	5,100	10.03%
135	Unemployment Compensation	405	410	655	600	-8.40%
136	Retirement	4,624	8,200	5,376	5,700	6.03%
141	Contract Labor	-	-	-	-	0.00%
	<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 122,974</b>	<b>\$ 135,720</b>	<b>\$ 137,475</b>	<b>\$ 146,260</b>	<b>6.39%</b>
<b>200</b>	<b>MATERIALS AND SUPPLIES</b>					
201	Office Supplies	\$ 4	\$ 800	\$ 300	\$ 800	166.67%
203	Film & Processing	-	-	-	-	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
214	Operating Supplies	267	1,200	750	450	-40.00%
221	Fuel and Oil	1,105	1,300	1,592	1,500	-5.78%
231	Minor Tools	25	250	-	250	100.00%
241	Safety Supplies	-	150	100	150	50.00%
242	Public Education Materials	-	-	-	-	0.00%
260	Minor Equipment & Furnishings	100	850	-	850	100.00%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 1,501</b>	<b>\$ 4,550</b>	<b>\$ 2,742</b>	<b>\$ 4,000</b>	<b>45.88%</b>
<b>300</b>	<b>OTHER SERVICES AND CHARGES</b>					
301	Training and Travel	\$ 4,408	\$ 4,800	\$ 3,933	\$ 4,800	22.04%
302	Dues and Subscriptions	265	250	250	250	0.00%
311	Professional Services	-	-	-	-	0.00%
312	Advertising	-	-	-	-	0.00%
313	Printing	275	300	833	300	-63.99%
314	Uniforms	-	300	292	300	2.74%
315	Fees & Other Charges	38	-	900	3,000	233.33%
323	Survey & Title Research	-	-	-	-	0.00%
332	Communications	-	485	500	500	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	2,600	2,650	2,688	2,650	-1.41%
352	Vehicle Maintenance	75	-	-	-	0.00%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 7,661</b>	<b>\$ 8,785</b>	<b>\$ 9,396</b>	<b>\$ 11,800</b>	<b>25.59%</b>
<b>400</b>	<b>CAPITAL OUTLAY</b>					
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
407	Books	138	-	-	750	100.00%
	<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 138</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>100.00%</b>
<b>500</b>	<b>DEBT SERVICE</b>					
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900</b>	<b>NON OPERATING</b>					
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 132,274</b>	<b>\$ 149,055</b>	<b>\$ 149,613</b>	<b>\$ 162,810</b>	<b>8.82%</b>

Description : THE CODE ENFORCEMENT DEPARTMENT IS RESPONSIBLE FOR THE ENFORCEMENT OF  
CITY OF SAPULPA MUNICIPAL CODE VIOLATIONS

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 35,413	\$ 37,500	\$ 38,811	\$ 40,600	4.61%
102	Overtime	-	125	-	-	0.00%
105	Severance	-	-	-	-	0.00%
107	Tenure Pay	-	-	-	-	0.00%
121	Car Allowance	-	-	-	-	0.00%
124	Tool/Equipment Allowance	58	360	364	360	-1.10%
131	FICA Tax	2,145	2,400	2,373	2,600	9.57%
132	Medicare Tax	502	550	554	600	8.30%
133	Employee Insurance	7,168	7,460	7,215	7,600	5.34%
134	Worker's Compensation	1,800	1,980	1,714	1,885	9.98%
135	Unemployment Compensation	187	205	257	250	-2.72%
136	Retirement	-	-	-	-	0.00%
141	Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 47,273</b>	<b>\$ 50,580</b>	<b>\$ 51,288</b>	<b>\$ 53,895</b>	<b>5.08%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ 142	\$ 150	\$ 106	\$ 150	41.51%
211	Janitorial Supplies	-	-	-	-	0.00%
212	Chemicals	-	-	-	-	0.00%
213	Coffee Supplies (Public Works)	-	-	-	-	0.00%
214	Operating Supplies	-	-	-	-	0.00%
221	Fuel and Oil	886	1,350	772	1,350	74.87%
231	Minor Tools	13	200	-	200	100.00%
241	Safety Supplies	22	150	100	150	50.00%
260	Minor Equipment & Furnishings	-	1,500	950	500	-47.37%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ 1,063</b>	<b>\$ 3,350</b>	<b>\$ 1,928</b>	<b>\$ 2,350</b>	<b>21.89%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ 350	\$ 500	\$ 150	\$ 500	233.33%
302	Dues and Subscriptions	50	100	50	100	100.00%
310	Freight Charges	-	-	-	-	0.00%
311	Professional Services	-	600	-	600	100.00%
312	Advertising	-	-	-	-	0.00%
313	Printing	1,733	1,200	1,500	1,200	-20.00%
314	Uniforms	137	350	294	350	19.05%
315	Other Fees & Charges	-	250	-	250	100.00%
317	Abatement Demolition	11,105	65,000	59,415	105,000	76.72%
318	Nuisance Abatements	-	17,500	15,000	67,500	350.00%
331	Utilities	-	-	-	-	0.00%
332	Communications	-	-	-	500	100.00%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	-	300	-	300	100.00%
352	Vehicle Maintenance	785	500	861	500	-41.93%
353	Building Maintenance	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 14,160</b>	<b>\$ 86,300</b>	<b>\$ 77,270</b>	<b>\$ 176,800</b>	<b>128.81%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
403	Vehicles	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 62,496</b>	<b>\$ 140,230</b>	<b>\$ 130,486</b>	<b>\$ 233,045</b>	<b>78.60%</b>

INFORMATION TECHNOLOGY

Description : THE INFORMATION TECHNOLOGY DEPARTMENT IS RESPONSIBLE FOR SERVER, NETWORK, SOFTWARE, E-MAIL, AND DESKTOP INFRASTRUCTURE MAINTENANCE AND SUPPORT INCLUDING REPAIRS, MAINTENANCE, UPGRADES, AND BACKUPS

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
102 Overtime	-	-	-	-	0.00%
107 Tenure Pay	-	-	-	-	0.00%
124 Tool/Equipment Allowance	-	-	-	-	0.00%
131 FICA Tax	-	-	-	-	0.00%
132 Medicare Tax	-	-	-	-	0.00%
133 Employee Insurance	-	-	-	-	0.00%
134 Worker's Compensation	-	-	-	-	0.00%
135 Unemployment Compensation	-	-	-	-	0.00%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
203 Film & Processing	-	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
221 Fuel and Oil	-	-	-	-	0.00%
231 Minor Tools	-	-	-	-	0.00%
241 Safety Supplies	-	-	-	-	0.00%
242 Public Education Materials	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	-	15,000	16,766	16,800	0.20%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 16,766</b>	<b>\$ 16,800</b>	<b>0.20%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302 Dues and Subscriptions	-	-	-	-	0.00%
311 Professional Services	-	203,000	167,750	209,961	25.16%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	-	-	-	0.00%
314 Uniforms	-	-	-	-	0.00%
315 Fees & Other Charges	-	-	-	-	0.00%
323 Survey & Title Research	-	-	-	-	0.00%
332 Communications	-	136,000	125,203	136,000	8.62%
341 Rental of Equipment	-	-	-	-	0.00%
351 Equipment Maintenance	-	-	7,900	-	-100.00%
352 Vehicle Maintenance	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ -</b>	<b>\$ 339,000</b>	<b>\$ 300,853</b>	<b>\$ 345,961</b>	<b>14.99%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ 15,000	\$ 20,160	\$ 45,000	123.21%
402 Furniture	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
407 Books	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 20,160</b>	<b>\$ 45,000</b>	<b>123.21%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ -</b>	<b>\$ 369,000</b>	<b>\$ 337,779</b>	<b>\$ 407,761</b>	<b>20.72%</b>

Description : THE NON DEPARTMENTAL IS RESPONSIBLE FOR THE ACCOUNTING OF EXPENDITURES WHICH DO NOT CLEARLY FALL UNDER THE RESPONSIBILITY OF A SPECIFIC DEPARTMENT OR DIVISION

## EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
141 Contract Labor	18,470	30,000	29,548	30,000	1.53%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 18,470</b>	<b>\$ 30,000</b>	<b>\$ 29,548</b>	<b>\$ 30,000</b>	<b>1.53%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 1,337	\$ 1,500	\$ 3,025	\$ 2,000	-33.88%
202 Postage	16,559	30,000	11,383	30,000	163.55%
211 Janitorial Supplies	490	1,500	1,519	1,500	-1.25%
214 Operational Supplies	1,299	1,500	1,500	1,500	0.00%
241 Safety Supplies	641	-	-	-	0.00%
244 Employee Motivational Supplies	45	500	500	500	0.00%
260 Minor Equipment & Furnishings	55	750	750	750	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 20,426</b>	<b>\$ 35,750</b>	<b>\$ 18,677</b>	<b>\$ 36,250</b>	<b>94.09%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training & Travel	\$ -	\$ -	\$ 24	\$ -	-100.00%
302 Dues and Subscriptions	37,576	37,300	42,146	42,500	0.84%
311 Professional Services	81,119	50,379	39,001	60,379	54.81%
312 Advertising	8,158	7,000	4,553	7,000	53.74%
313 Printing	-	300	290	3,000	934.48%
315 Fees & Other Charges	25,529	30,000	28,775	30,000	4.26%
319 Economic Development Incentive	34,000	25,000	25,000	225,000	800.00%
320 Sapulpa Beautification	-	-	24,020	28,000	16.57%
331 Utilities	10,907	15,000	14,709	15,000	1.98%
332 Communications	174,225	104,800	10,467	15,000	43.31%
341 Rental of Equipment	3,024	1,760	1,958	1,760	-10.11%
351 Maintenance - Equipment	18,964	26,440	26,238	26,440	0.77%
353 Maintenance - Building	24,055	20,000	9,120	20,000	119.30%
354 Maintenance - Facilities	-	10,000	10,000	10,000	0.00%
362 Insurance Expense	241,982	260,000	262,335	267,000	1.78%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 659,539</b>	<b>\$ 587,979</b>	<b>\$ 498,636</b>	<b>\$ 751,079</b>	<b>50.63%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Buildings & Fixtures	3,400	15,600	15,600	3,500	-77.56%
405 Facilities	11,008	-	-	-	0.00%
406 Land	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 14,408</b>	<b>\$ 15,600</b>	<b>\$ 15,600</b>	<b>\$ 3,500</b>	<b>-77.56%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payment	\$ -	\$ -	\$ -	\$ -	0.00%
505 Lease Payments	27,924	27,924	27,924	27,924	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ 27,924</b>	<b>\$ 27,924</b>	<b>\$ 27,924</b>	<b>\$ 27,924</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
909 Stabilization Fund	\$ 489,613	\$ -	\$ -	\$ -	0.00%
915 Sapulpa Development Authority	-	-	-	500,000	100.00%
920S SMA - 40% Sales Tax	3,015,906	2,808,621	3,298,747	3,110,180	-5.72%
931 Cemetery Maintenance Fund	-	-	-	-	0.00%
931S Cemetery Maintenance Fund-Sales Tax	190,145	175,539	206,172	194,386	-5.72%
934 Library Fund	-	-	-	-	0.00%
934S Library Fund-Sales Tax	190,145	175,539	206,172	194,386	-5.72%
935 Parks & Recreation Services Fund	-	-	-	-	0.00%
935S Parks & Recreation Services Fund-Sales Tax	380,291	351,078	412,343	388,773	-5.72%
937 Parks & Recreation Capital - Land Acquisition	13,450	10,000	13,350	13,500	1.12%
940 Fire Sales Tax Fund	-	-	-	-	0.00%
940S Fire Sales Tax Fund-Sales Tax	190,145	175,539	206,172	194,386	-5.72%
941 Police Sales Tax Fund	-	-	-	-	0.00%
941S Police Sales Tax Fund-Sales Tax	190,145	175,539	206,172	194,386	-5.72%
944 Major Thoroughfare Fund	-	-	-	-	0.00%
944S Major Thoroughfare Fund-Sales Tax	380,291	351,078	412,343	388,773	-5.72%
945 Capital Improvements Fund	-	39,000	39,000	-	-100.00%
945S Capital Improvements Fund-Sales Tax	760,581	702,155	824,687	777,545	-5.72%
946 W & S Improvements Fund	-	-	-	-	0.00%
946S W & S Improvements Fund-Sales Tax	760,581	702,155	824,687	777,545	-5.72%
947 Vaccination/Spay/Neuter Escrow Fund	-	-	-	-	0.00%
948S Water Resources Fund-Sales Tax	1,521,162	1,404,311	1,649,373	1,555,090	-5.72%
957 E-911 Fund	140,000	190,000	190,000	400,000	110.53%
958 Juvenile Justice Fund	-	-	-	-	0.00%
960 Grants & Aid	-	-	-	-	0.00%
965S Street Improvements Fund-Sales Tax	1,901,453	1,755,388	2,061,717	1,943,863	-5.72%
967S Series 1998 Capital Improvements Sales Tax	1,901,453	1,755,388	2,061,717	1,943,863	-5.72%
983 G.O. Street Imp Bond	-	-	-	-	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ 12,025,361</b>	<b>\$ 10,771,330</b>	<b>\$ 12,612,652</b>	<b>\$ 12,576,676</b>	<b>-0.29%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 12,766,128</b>	<b>\$ 11,468,583</b>	<b>\$ 13,203,037</b>	<b>\$ 13,425,429</b>	<b>1.68%</b>

DEPT.: 591

**RESERVE**

*Description : THE RESERVE IS A BUDGET APPROPRIATION TO BE USED IN CASE OF UNFORESEEN ITEMS OF EXPENDITURE. THE RESERVE IS UNDER THE CONTROL OF THE CITY MANAGER AND USED BY HIM/HER AFTER APPROVAL BY THE CITY COUNCIL*

**EXPENDITURE/APPROPRIATIONS - DETAIL**

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>300 OTHER SERVICES AND CHARGES</b>					
390 Contingency For Expenses Not Budgeted	\$ 658,098	\$ 150,000	\$ 747,945	\$ 150,000	-79.95%
392 Contingency - Salary Adjustments	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<u>\$ 658,098</u>	<u>\$ 150,000</u>	<u>\$ 747,945</u>	<u>\$ 150,000</u>	<u>-79.95%</u>
<b>400 CAPITAL OUTLAY</b>					
404 Building & Fixtures	\$ 90,788	\$ -	\$ -	\$ -	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<u>\$ 90,788</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<u>\$ 748,886</u>	<u>\$ 150,000</u>	<u>\$ 747,945</u>	<u>\$ 150,000</u>	<u>-79.95%</u>



**RESERVE STABILIZATION FUND**

# CITY OF SAPULPA

5/31/2022

FUND: 09

## RESERVE STABILIZATION FUND

### REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 22-23

**DESCRIPTION: TO ACCOUNT FOR RESERVES TO BE USED TO MITIGATE INSTABILITY DUE TO THE DISRUPTION OF REVENUE WHICH PREVENT NORMAL OPERATIONS OF THE CITY; OR TO PROVIDE FUNDS IN CASE OF EMERGENCY DECLARATIONS**

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Taxes:						
4008	Ad Valorem	\$ -	\$ -	\$ -	\$ -	0.00%
4011	Ad Valorem-Prior Years	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Interest:						
4081	Interest Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910	General Fund	\$ 489,613	\$ -	\$ -	\$ -	0.00%
		<u>\$ 489,613</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUES/RESOURCES</b>		<u><u>\$ 489,613</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	0.00%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	400,000	-	400,000	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></u>	<u><u>\$ 400,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 400,000</u></u>	100.00%
<b>CHANGE IN FUND BALANCE</b>		<b>\$ 489,613</b>	<b>\$ (400,000)</b>	<b>\$ -</b>	<b>\$ (400,000)</b>	100.00%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 489,613</b>	<b>\$ 489,613</b>	<b>\$ 489,613</b>	0.00%
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 489,613</b>	<b>\$ 89,613</b>	<b>\$ 489,613</b>	<b>\$ 89,613</b>	-81.70%

**SAPULPA MUNICIPAL AUTHORITY FUND**

CITY OF SAPULPA

6/1/2022

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

REVENUE/RESOURCES AND EXPENSES/APPROPRIATIONS FUND SUMMARY

FISCAL YEAR 22-23

FUND SUMMARY

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	10,291,706	10,234,085	10,668,515	10,460,186	-1.95%
	Interest	3,569	5,100	925	2,150	132.43%
	Miscellaneous	5,055,131	283,500	273,837	273,500	-0.12%
	Transfers In	5,828,592	5,789,741	6,279,867	5,799,841	-7.84%
	<b>Total Revenues/Resources:</b>	<b>\$ 21,178,998</b>	<b>\$ 16,312,426</b>	<b>\$ 17,223,144</b>	<b>\$ 16,535,677</b>	<b>-3.99%</b>
<b>EXPENSES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 2,340,459	\$ 2,571,015	\$ 2,419,686	\$ 2,686,570	11.03%
200	Materials & Supplies	350,955	438,247	492,302	555,150	12.77%
300	Other Services & Charges	1,573,902	2,084,077	1,994,379	2,313,568	16.00%
400	Capital Outlay	144,581	317,999	292,619	272,340	-6.93%
500	Debt Service	4,383,768	4,467,580	4,439,634	4,455,724	0.36%
900	Non Operating Expense	11,289,385	6,638,621	7,128,747	6,750,180	-5.31%
	<b>Total Expenses/Appropriations:</b>	<b>\$ 20,083,050</b>	<b>\$ 16,517,539</b>	<b>\$ 16,767,367</b>	<b>\$ 17,033,532</b>	<b>1.59%</b>
<b>CHANGE IN FUND BALANCE</b>						
		\$ 1,095,948	\$ (205,113)	\$ 455,777	\$ (497,855)	-209.23%
<b>ESTIMATED BEGINNING FUND BALANCE</b>						
		\$ 936,696	\$ 1,213,693	\$ 2,032,644	\$ 2,488,421	22.42%
<b>ESTIMATED RESERVED FUND BALANCE</b>						
		\$ -	\$ -	\$ -	\$ -	0.00%
<b>ESTIMATED ENDING FUND BALANCE</b>						
		\$ 2,032,644	\$ 1,008,580	\$ 2,488,421	\$ 1,990,566	-20.01%

CITY OF SAPULPA

6/1/2022

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND  
REVENUE/RESOURCES - DETAIL  
FISCAL YEAR 22-23

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Charges for Services:</b>						
4041	Water Revenue	\$ 3,963,052	\$ 3,939,727	\$ 4,121,879	\$ 4,017,564	-2.53%
4042	Water Master Meter	614,919	700,000	790,039	750,000	-5.07%
4045	Water Taps	47,620	20,000	30,000	20,000	-33.33%
4046	Sewer Taps	32,500	22,500	36,500	22,500	-38.36%
4047	Refuse Collection	1,117,638	1,158,896	1,193,363	1,277,256	7.03%
4048	Sewer Revenue	3,750,812	3,672,520	3,834,679	3,754,166	-2.10%
4055	Taneha Sewer	503,022	466,042	385,285	350,000	-9.16%
4057	Recycling Center Fees	680	1,400	720	700	-2.78%
4058	Industrial Pretreatment Permit Fees	8,996	9,000	9,250	9,000	-2.70%
4061	Trucked Waste	138,467	130,000	152,800	145,000	-5.10%
4062	Inverness Annual Payment	114,000	114,000	114,000	114,000	0.00%
		<u>\$ 10,291,706</u>	<u>\$ 10,234,085</u>	<u>\$ 10,668,515</u>	<u>\$ 10,460,186</u>	-1.95%
<b>Interest:</b>						
4081	Interest Earnings	\$ 3,455	\$ 5,000	\$ 750	\$ 2,000	166.67%
4081.01	Interest On Restricted Assets	114	100	175	150	-14.29%
		<u>\$ 3,569</u>	<u>\$ 5,100</u>	<u>\$ 925</u>	<u>\$ 2,150</u>	132.43%
<b>Miscellaneous:</b>						
4043	Penalties	\$ 172,546	\$ 170,000	\$ 185,256	\$ 180,000	-2.84%
4049	(Shorts) & Longs	(161)	-	-	-	0.00%
4079	E-Commerce Processing Fee	3,680	-	-	-	0.00%
4080	Miscellaneous Revenues	99,870	85,000	77,672	80,000	3.00%
4085	Collection Revenue	30,203	25,000	6,852	10,000	45.94%
4086	Reimbursements	-	-	-	-	0.00%
4086A	Reimbursements - Ind. Pretreatment	3,946	3,500	4,057	3,500	-13.73%
4087	Sale of Fixed Assets	-	-	-	-	0.00%
4089	Bond Proceeds	-	-	-	-	0.00%
4203	Loan Proceeds	-	-	-	-	0.00%
4900	Contributed Capital Revenue	4,745,047	-	-	-	0.00%
		<u>\$ 5,055,131</u>	<u>\$ 283,500</u>	<u>\$ 273,837</u>	<u>\$ 273,500</u>	-0.12%
<b>Transfers In:</b>						
4910S	General Fund - 40% Sales Tax	\$ 3,015,906	\$ 2,808,621	\$ 3,298,747	\$ 3,110,180	-5.72%
4929	Stormwater Management Fund	201,229	52,700	52,700	58,500	11.01%
4936	Aquatics Center	-	-	-	-	0.00%
4937	Park & Recreation Fund	-	-	-	-	0.00%
4938	Park Development Fund	-	-	-	-	0.00%
4941	Police Sales Tax	-	-	-	-	0.00%
4944	Major Thoroughfare	-	-	-	-	0.00%
4945	Capital Improvement Fund	-	-	-	-	0.00%
4946	Wtr & Swr Improvements	-	-	-	-	0.00%
4948	Water Resources Fund (Other)	1,111,457	1,178,420	1,178,420	1,131,161	-4.01%
4949	Sewer System Development & Extension	-	-	-	-	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	1,500,000	1,750,000	1,750,000	1,500,000	-14.29%
4998	Series 2012 Utility System Revenue Bond	-	-	-	-	0.00%
		<u>\$ 5,828,592</u>	<u>\$ 5,789,741</u>	<u>\$ 6,279,867</u>	<u>\$ 5,799,841</u>	-7.64%
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 21,178,998</u>	<u>\$ 16,312,426</u>	<u>\$ 17,223,144</u>	<u>\$ 16,535,677</u>	-3.95%

CITY OF SAPULPA

6/1/2022

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT

FISCAL YEAR 22-23

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>GENERAL</b>					
<b>504-Trust Attorney</b>					
100-Personnel Services	\$ 44,318	\$ 45,420	\$ 43,974	\$ 46,098	4.83%
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>\$ 44,318</u>	<u>\$ 45,420</u>	<u>\$ 43,974</u>	<u>\$ 46,098</u>	<u>4.83%</u>
<b>522-Administration</b>					
100-Personnel Services	\$ 218,700	\$ 230,425	\$ 241,019	\$ 267,507	10.99%
200-Materials & Supplies	2,217	2,950	1,300	3,150	142.31%
300-Other Fees & Charges	9,015	17,100	65	16,435	25184.62%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 229,932</u>	<u>\$ 250,475</u>	<u>\$ 242,384</u>	<u>\$ 287,092</u>	<u>18.45%</u>
<b>UTILITY OPERATIONS</b>					
<b>523-Utility Billing</b>					
100-Personnel Services	\$ 200,417	\$ 221,483	\$ 201,470	\$ 238,775	18.52%
200-Materials & Supplies	9,606	12,770	9,924	12,800	28.98%
300-Other Fees & Charges	147,945	166,420	161,386	194,080	20.26%
400-Capital Outlay	-	13,160	9,293	5,000	-46.20%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 357,968</u>	<u>\$ 413,833</u>	<u>\$ 382,073</u>	<u>\$ 450,655</u>	<u>17.95%</u>
<b>524-Water Treatment</b>					
100-Personnel Services	\$ 536,468	\$ 563,831	\$ 544,875	\$ 592,675	8.77%
200-Materials & Supplies	291,139	356,820	419,009	467,250	11.51%
300-Other Fees & Charges	830,380	1,043,889	885,123	1,117,907	26.30%
400-Capital Outlay	117,670	274,839	253,326	248,840	-1.77%
500-Debt Service	27,295	64,458	64,458	64,458	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,802,952</u>	<u>\$ 2,303,837</u>	<u>\$ 2,166,791</u>	<u>\$ 2,491,130</u>	<u>14.97%</u>
<b>525-Wastewater Treatment</b>					
100-Personnel Services	\$ 538,460	\$ 651,856	\$ 547,320	\$ 648,015	18.40%
200-Materials & Supplies	47,079	62,207	58,998	68,450	16.02%
300-Other Fees & Charges	396,900	554,968	523,761	611,886	16.83%
400-Capital Outlay	20,044	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,002,483</u>	<u>\$ 1,269,031</u>	<u>\$ 1,130,079</u>	<u>\$ 1,328,351</u>	<u>17.54%</u>
<b>MISCELLANEOUS</b>					
<b>527-Refuse Collection</b>					
100-Personnel Services	\$ 723,626	\$ 788,000	\$ 746,028	\$ 798,500	7.03%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	37,112	55,400	50,361	63,400	25.89%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 760,738</u>	<u>\$ 823,400</u>	<u>\$ 796,389</u>	<u>\$ 861,900</u>	<u>8.23%</u>
<b>528-Industrial Pretreatment</b>					
100-Personnel Services	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	8,797	22,600	18,390	22,600	22.89%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 68,797</u>	<u>\$ 82,600</u>	<u>\$ 78,390</u>	<u>\$ 82,600</u>	<u>5.37%</u>
<b>590-Non Departmental</b>					
100-Personnel Services	\$ 18,470	\$ 30,000	\$ 35,000	\$ 35,000	0.00%
200-Materials & Supplies	914	3,500	3,071	3,500	13.97%
300-Other Fees & Charges	83,919	73,700	83,693	87,260	4.26%
400-Capital Outlay	6,867	30,000	30,000	18,500	-38.33%
500-Debt Service	4,356,473	4,403,122	4,375,176	4,391,266	0.37%
900-Non Operating	11,289,385	6,638,621	7,128,747	6,750,180	-5.31%
	<u>\$ 15,756,028</u>	<u>\$ 11,178,943</u>	<u>\$ 11,655,687</u>	<u>\$ 11,285,706</u>	<u>-3.17%</u>
<b>591-Reserve</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	59,834	150,000	271,600	200,000	-26.36%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 59,834</u>	<u>\$ 150,000</u>	<u>\$ 271,600</u>	<u>\$ 200,000</u>	<u>-26.36%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>					
	<u>\$ 20,083,050</u>	<u>\$ 16,517,539</u>	<u>\$ 16,767,367</u>	<u>\$ 17,033,532</u>	<u>1.59%</u>

FUND : 20

**CITY OF SAPULPA**  
**SAPULPA MUNICIPAL AUTHORITY FUND**  
**EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT**  
**FISCAL YEAR 22-23**

6/3/2022

**CAPITAL OUTLAY - DETAIL**

Department	Description	Amount
523-Utility Billing	Refurbish Truck	\$ 5,000
		<u>\$ 5,000</u>
524-Water Treatment	Chemical Pumps	\$ 8,000
	Process Air Compressor	25,000
	Clear SCADA Software Update	3,000
	Filter Vacuum Pump	4,500
	SCADA Ipad Interface	6,000
	TOC Analyzer Replacement	30,000
	Sludge Pond SCADA Interface	7,500
	(2) OverHead Door Openers	14,000
	Southwest Tank Maintenance	33,359
	Town Tank Maintenance	54,027
	Hwy 97 Tank Maintenance	14,454
	AGCW Mainenance	1,500
	Filter Level Transmier	4,000
	West Pump Station Electric Gate	18,500
	Town Tank Fencing	25,000
		<u>\$ 248,840</u>
590-Non Departmental	A/C Unit for City Hall (Split with General Fund)	3,500
	City Hall Building/Grounds Upgrades	15,000
		<u>\$ 18,500</u>
	Total SMA Fund Capital Outlay	<u>\$ 272,340</u>

**DEBT SERVICE - DETAIL**

524-Water Treatment	Water Rights-Contract DACW56-886-C-0003 #1	\$ 33,965
	Water Rights-Contract DACW56-886-C-0003 #2	30,493
		<u>\$ 64,458</u>
590-Non-Departmental	SMA 2020 Refunding Series Revenue Bonds	\$ 3,933,766
	OWRB Note Payments	450,000
	Revenue Bond Trustee Fees	7,500
		<u>\$ 4,391,266</u>
	Total SMA Fund Debt Service	<u>\$ 4,455,724</u>

**NON OPERATING - DETAIL**

910-Transfer Out: General	Supplemental Operating Funds Transfer	\$ 2,000,000
910S-Transfer Out: General	Return of Pledged Sales Tax	3,110,180
915-Transfer Out: Sapulpa Dev Auth	Supplemental Operating Funds Transfer	30,000
930-Transfer Out: Street & Alley	Supplemental Operating Funds Transfer	350,000
931-Transfer Out: Cemetery Maint	Supplemental Operating Funds Transfer	155,000
933-Transfer Out: Golf Course	Supplemental Operating Funds Transfer	395,000
934-Transfer Out: Library	Supplemental Operating Funds Transfer	190,000
935-Transfer Out: Parks & Recreation	Supplemental Operating Funds Transfer	305,000
935-Transfer Out: Aquatic Center	Supplemental Operating Funds Transfer	90,000
946-Transfer Out: Water & Sewer Improv	Supplemental Operating Funds Transfer	125,000
		<u>\$ 6,750,180</u>
	Total SMA Fund Non Operating	<u>\$ 6,750,180</u>

Description : THE TRUST ATTORNEY IS THE LEGAL ADVISOR TO THE BOARD OF TRUSTEES OF THE SAPULPA  
MUNICIPAL AUTHORITY

## EXPENDITURES/APPROPRIATIONS DETAIL

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 30,122	\$ 32,200	\$ 31,841	\$ 33,100	3.95%
107	Tenure Pay	-	-	-	-	0.00%
131	FICA Tax	1,804	2,000	1,867	2,100	12.48%
132	Medicare Tax	422	500	436	500	14.68%
133	Employee Insurance	4,179	4,800	4,212	4,428	5.13%
134	Worker's Compensation	1,556	1,720	1,472	1,620	10.05%
136	Retirement	6,235	4,200	4,146	4,350	4.92%
	<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 44,318</b>	<b>\$ 45,420</b>	<b>\$ 43,974</b>	<b>\$ 46,098</b>	<b>4.83%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
213	Coffee Supplies	-	-	-	-	0.00%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues and Subscriptions	-	-	-	-	0.00%
311	Professional Services	-	-	-	-	0.00%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
407	Books	-	-	-	-	0.00%
	<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
900	Non-Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 44,318</b>	<b>\$ 45,420</b>	<b>\$ 43,974</b>	<b>\$ 46,098</b>	<b>4.83%</b>



Description : THE ADMINISTRATION DEPARTMENT IS RESPONSIBLE FOR MANAGING THE SAPULPA MUNICIPAL AUTHORITY'S PROPERTY AND AFFAIRS ON A DAY TO DAY BASIS. THE ADMINISTRATION IS COMPOSED OF A PUBLIC WORKS DIRECTOR AND SUPPORT PERSONNEL.

EXPENDITURES/APPROPRIATIONS DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>100</b>	<b>PERSONNEL SERVICES</b>					
101	Salaries	\$ 165,403	\$ 171,000	\$ 180,508	\$ 187,000	3.60%
102	Overtime	-	-	-	-	0.00%
105	Severance Pay	-	-	1,665	-	-100.00%
107	Tenure Pay	2,000	2,000	2,000	2,000	0.00%
121	Car Allowance	3	-	-	-	0.00%
124	Tool/Equipment Allowance	960	960	970	960	-1.03%
131	FICA Tax	9,528	10,800	11,850	11,800	-0.42%
132	Medicare Tax	2,228	2,550	2,648	2,800	5.74%
133	Employee Insurance	26,504	29,750	29,099	50,000	71.83%
134	Worker's Compensation	8,390	9,250	7,815	8,597	10.01%
135	Unemployment Compensation	387	615	991	750	-24.32%
136	Retirement	3,297	3,500	3,473	3,600	3.66%
141	Contract Labor	-	-	-	-	0.00%
	<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 218,700</b>	<b>\$ 230,425</b>	<b>\$ 241,019</b>	<b>\$ 267,507</b>	<b>10.99%</b>
<b>200</b>	<b>MATERIALS AND SUPPLIES</b>					
201	Office Supplies	\$ 57	\$ 200	\$ 100	\$ 200	100.00%
211	Janitor Supplies	-	-	-	-	0.00%
221	Fuel and Oil	1,233	1,000	1,200	1,200	0.00%
231	Minor Tools	-	-	-	-	0.00%
241	Safety Supplies	-	250	-	250	100.00%
260	Minor Equipment & Furnishings	927	1,500	-	1,500	100.00%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 2,217</b>	<b>\$ 2,950</b>	<b>\$ 1,300</b>	<b>\$ 3,150</b>	<b>142.31%</b>
<b>300</b>	<b>OTHER SERVICES AND CHARGES</b>					
301	Training and Travel	\$ -	\$ 1,200	\$ -	\$ 3,500	100.00%
302	Dues and Subscriptions	-	75	-	1,110	100.00%
311	Professional Services	-	5,000	-	5,000	100.00%
312	Advertising	-	300	-	300	100.00%
313	Printing	-	400	65	400	515.38%
314	Uniforms	-	125	-	125	100.00%
323	Survey & Title Research	-	-	-	-	0.00%
332	Communications	-	-	-	-	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
351	Maintenance - Equipment	9,015	9,000	-	5,000	100.00%
352	Maintenance - Vehicles	-	1,000	-	1,000	100.00%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 9,015</b>	<b>\$ 17,100</b>	<b>\$ 65</b>	<b>\$ 16,435</b>	<b>25184.62%</b>
<b>400</b>	<b>CAPITAL OUTLAY</b>					
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building & Fixtures	-	-	-	-	0.00%
405B	Facilities-Contract	-	-	-	-	0.00%
407	Books	-	-	-	-	0.00%
410	Depreciation Expense	-	-	-	-	0.00%
	<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500</b>	<b>DEBT SERVICE</b>					
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900</b>	<b>NON OPERATING</b>					
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 229,932</b>	<b>\$ 250,475</b>	<b>\$ 242,384</b>	<b>\$ 287,092</b>	<b>18.45%</b>

DEPT.: 523

UTILITY BILLING

Description : THE UTILITY COLLECTION DEPARTMENT IS RESPONSIBLE FOR ALL WATER, SEWER, AND SANITATION BILLINGS AND SERVICE DISCONNECTIONS AND CONNECTIONS.

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 134,824	\$ 144,900	\$ 144,898	\$ 159,000	9.73%
102 Overtime	3,036	2,800	1,500	2,500	66.67%
105 Severance Pay	907	-	-	-	0.00%
106 Sick Leave Incentive Pay	954	2,975	871	3,150	261.65%
107 Tenure Pay	3,288	3,463	3,463	3,640	5.11%
124 Tool/Equipment Allowance	-	-	-	-	0.00%
131 FICA Tax	8,502	9,600	8,847	10,400	17.55%
132 Medicare Tax	1,948	2,300	2,068	2,500	20.89%
133 Employee Insurance	35,643	41,250	28,548	45,300	58.68%
134 Worker's Compensation	6,967	9,670	6,623	7,285	10.00%
135 Unemployment Compensation	964	1,025	1,177	1,250	6.20%
136 Retirement	3,384	3,500	3,475	3,750	7.91%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 200,417</b>	<b>\$ 221,483</b>	<b>\$ 201,470</b>	<b>\$ 238,775</b>	<b>18.52%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 657	\$ 1,020	\$ 468	\$ 1,000	113.68%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
221 Fuel and Oil	5,285	7,200	6,067	9,000	48.34%
231 Minor Tools	1,598	1,950	1,235	1,000	-19.03%
241 Safety Supplies	923	1,200	954	1,200	25.79%
260 Minor Equipment & Furnishings	1,143	1,400	1,200	600	-50.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 9,606</b>	<b>\$ 12,770</b>	<b>\$ 9,924</b>	<b>\$ 12,800</b>	<b>28.98%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 200	\$ 1,000	\$ -	\$ 500	100.00%
302 Dues and Subscriptions	-	100	100	100	0.00%
309 Bad Debt Expense	-	-	-	-	0.00%
311 Professional Services	69,717	85,000	71,750	87,600	22.09%
312 Advertising	-	-	-	-	0.00%
313 Printing	692	100	50	100	100.00%
314 Uniform Rental	-	1,000	772	1,200	55.44%
315 Other Fees & Charges	60,752	60,000	74,404	78,000	4.83%
332 Communications	1,040	1,020	1,161	1,560	34.37%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	13,722	15,000	10,371	22,020	112.32%
352 Maintenance - Vehicle	1,822	3,200	2,778	3,000	7.99%
354 Maintenance - Facilities	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 147,945</b>	<b>\$ 166,420</b>	<b>\$ 161,386</b>	<b>\$ 194,080</b>	<b>20.26%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ 13,160	\$ 9,293	\$ -	-100.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	5,000	100.00%
410 Depreciation Expense	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ 13,160</b>	<b>\$ 9,293</b>	<b>\$ 5,000</b>	<b>-46.20%</b>
<b>500 DEBT SERVICE</b>					
505 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 357,968</b>	<b>\$ 413,833</b>	<b>\$ 382,073</b>	<b>\$ 450,655</b>	<b>17.95%</b>

**WATER TREATMENT**

Description : THE WATER TREATMENT DEPARTMENT IS RESPONSIBLE FOR THE OPERATION OF THE WATER PLANT AND MAINTENANCE OF ALL PUMP STATIONS, VALVE SITES, GROUND AND ELEVATED STORAGE TANKS.

**EXPENDITURES/APPROPRIATIONS DETAIL**

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 314,340	\$ 335,030	\$ 321,997	\$ 352,700	9.54%
102 Overtime	32,871	31,500	44,645	49,000	9.75%
103 Holiday Pay	8,339	16,171	11,357	13,400	17.99%
105 Severance Pay	-	-	1,127	-	-100.00%
106 Sick Leave Incentive Pay	4,664	7,200	3,815	7,600	99.21%
107 Tenure Pay	5,976	6,288	6,238	6,501	4.22%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	2,324	2,640	2,349	2,280	-2.94%
131 FICA Tax	21,282	24,800	23,163	26,800	15.70%
132 Medicare Tax	4,977	5,800	5,317	6,300	18.49%
133 Employee Insurance	101,840	101,600	94,459	95,250	0.84%
134 Worker's Compensation	16,274	17,950	15,312	16,844	10.01%
135 Unemployment Compensation	1,659	1,652	2,118	2,000	-5.57%
136 Retirement	21,922	13,200	12,978	14,000	7.87%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 536,468</b>	<b>\$ 563,831</b>	<b>\$ 544,875</b>	<b>\$ 592,675</b>	<b>8.77%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 263	\$ 540	\$ 889	\$ 1,080	21.48%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	595	1,200	1,200	1,500	25.00%
212 Chemicals	262,248	319,050	381,412	430,800	12.95%
213 Coffee Supplies	-	-	-	-	0.00%
214 Operating Supplies	13,348	16,460	17,192	19,960	16.10%
221 Fuel and Oil	2,267	3,840	3,840	5,400	40.63%
231 Minor Tools	511	750	750	750	0.00%
241 Safety Supplies	768	2,060	806	2,660	230.02%
260 Minor Equipment & Furnishings	11,139	12,920	12,920	5,100	-60.53%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 291,139</b>	<b>\$ 356,820</b>	<b>\$ 419,009</b>	<b>\$ 467,250</b>	<b>11.51%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 1,415	\$ 3,158	\$ 2,991	\$ 2,414	-19.29%
302 Dues and Subscriptions	3,189	3,600	3,600	3,650	1.39%
309 Bad Debt Expense	-	-	-	-	0.00%
311 Professional Services	78,225	114,700	83,511	74,200	-11.15%
311A Professional Services-Engineering Design	-	-	-	63,500	100.00%
311B Professional Services-Eng CA & Insp	-	-	-	-	0.00%
311D Professional Services-Testing	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	495	-	115	150	30.43%
314 Uniform Rental	1,533	1,580	1,578	1,580	0.13%
315A Fees & Other Charges-ODEQ	9,239	10,550	10,550	10,550	0.00%
315B Fees & Other Charges-Skiatook	246,838	406,681	293,051	385,543	31.56%
322 Water Purchases	18,702	19,820	19,820	19,820	0.00%
331 Utilities	174,307	210,000	210,000	210,000	0.00%
332 Communications	6,598	7,200	7,200	7,200	0.00%
341 Rental of Equipment	285	1,100	1,100	1,100	0.00%
345 Disposal of Sludge	173,500	145,000	145,000	173,000	19.31%
351 Maintenance - Equipment	1,038	2,000	2,000	2,000	0.00%
352 Maintenance - Vehicle	806	2,000	2,000	2,700	35.00%
353 Maintenance - Buildings	1,406	1,500	1,793	1,500	-16.34%
354 Maintenance - Facilities	112,804	115,000	100,814	159,000	57.72%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 830,380</b>	<b>\$ 1,043,889</b>	<b>\$ 885,123</b>	<b>\$ 1,117,907</b>	<b>26.30%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ 4,522	\$ 88,500	\$ 117,401	\$ 84,000	-28.45%
402 Furniture	-	3,000	3,000	-	-100.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	12,500	7,966	14,000	75.75%
405 Facilities	113,148	170,839	124,959	150,840	20.71%
410 Depreciation Expense	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 117,670</b>	<b>\$ 274,839</b>	<b>\$ 253,326</b>	<b>\$ 248,840</b>	<b>-1.77%</b>
<b>500 DEBT SERVICE</b>					
504 Debt Service - Water Rights	\$ 27,295	\$ 64,458	\$ 64,458	\$ 64,458	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ 27,295</b>	<b>\$ 64,458</b>	<b>\$ 64,458</b>	<b>\$ 64,458</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 1,802,352</b>	<b>\$ 2,303,837</b>	<b>\$ 2,166,791</b>	<b>\$ 2,491,130</b>	<b>14.97%</b>

DEPT.: 525

WASTEWATER TREATMENT

Description : THE WASTEWATER TREATMENT DEPARTMENT IS RESPONSIBLE FOR TREATMENT OF INDUSTRIAL AND DOMESTIC WASTEWATER FROM THE CITY INCLUDING MAINTENANCE OF PLANT EQUIPMENT, AND ANALYZES INDIVIDUAL TREATMENT PROCESSES. IN ADDITION, WASTEWATER TREATMENT MAINTAINS THE CITY'S SANITARY LIFT STATIONS.

EXPENDITURES/APPROPRIATIONS DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>100</b>	<b>PERSONNEL SERVICES</b>					
101	Salaries	\$ 361,898	\$ 416,730	\$ 343,010	\$ 430,830	25.60%
102	Overtime	8,829	9,500	9,126	10,000	9.58%
103	Holiday Pay	14,083	27,346	8,107	20,550	153.48%
104	Specialty Pay	-	-	-	-	0.00%
105	Severance Pay	-	-	44,912	-	-100.00%
106	Sick Leave Incentive Pay	2,311	6,010	869	1,731	99.19%
107	Tenure Pay	6,950	7,038	7,038	3,625	-48.49%
121	Car Allowance	-	-	-	-	0.00%
124	Tool/Equipment Allowance	842	840	768	1,080	40.63%
131	FICA Tax	22,763	29,000	24,871	2,900	-88.34%
132	Medicare Tax	5,324	6,800	5,814	6,800	16.96%
133	Employee Insurance	77,385	104,600	59,179	100,500	69.82%
134	Worker's Compensation	20,083	22,100	19,045	20,949	10.00%
135	Unemployment Compensation	1,989	2,293	2,274	2,750	20.93%
136	Retirement	16,003	19,600	16,007	21,100	31.82%
141	Contract Labor	-	-	6,300	25,200	300.00%
	<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 538,460</b>	<b>\$ 651,856</b>	<b>\$ 547,320</b>	<b>\$ 648,015</b>	<b>18.40%</b>
<b>200</b>	<b>MATERIALS AND SUPPLIES</b>					
201	Office Supplies	\$ 204	\$ 605	\$ 330	\$ 670	103.03%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	1,313	1,452	1,197	1,600	33.67%
212	Chemicals	13,299	20,570	16,216	22,630	39.55%
214	Operating Supplies	255	300	197	330	67.51%
214.01	Operating Supplies-Lab Supplies	14,647	17,500	17,382	19,250	10.75%
221	Fuel and Oil	10,774	12,100	15,570	13,310	-14.52%
231	Minor Tools	267	1,210	868	1,330	53.23%
241	Safety Supplies	3,437	3,630	2,600	4,000	53.85%
260	Minor Equipment & Furnishings	2,883	4,840	4,638	5,330	14.92%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 47,079</b>	<b>\$ 62,207</b>	<b>\$ 58,998</b>	<b>\$ 68,450</b>	<b>16.02%</b>
<b>300</b>	<b>OTHER SERVICES AND CHARGES</b>					
301	Training and Travel	\$ 1,792	\$ 1,452	\$ 5,300	\$ 6,000	13.21%
302	Dues and Subscriptions	-	-	-	-	0.00%
311	Professional Services	725	18,150	7,206	11,680	62.09%
311D	Professional Services-Testing	15,856	22,990	21,545	25,289	17.38%
312	Advertising	-	-	-	-	0.00%
313	Printing	783	968	691	1,065	54.12%
314	Uniform Cleaning	1,068	1,650	1,263	1,815	43.71%
315	Fees & Other Charges	1,071	20,570	11,161	22,630	102.76%
325	Sewage Discharge Fee	17,712	20,500	17,500	22,550	28.86%
331	Utilities	191,882	275,000	271,212	300,000	10.61%
332	Communications	1,929	2,035	2,345	2,580	10.02%
341	Rental Of Equipment	224	2,750	1,290	2,685	108.14%
345	Disposal Of Sludge	26,481	49,500	45,074	54,450	20.80%
351	Maintenance - Equipment	60,403	50,000	31,361	39,292	25.29%
352	Maintenance - Vehicles	3,281	6,655	9,290	8,420	-9.36%
353	Maintenance - Buildings	1,394	5,748	3,719	6,330	70.21%
354	Maintenance - Facilities	72,299	77,000	94,804	107,100	12.97%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 396,900</b>	<b>\$ 554,968</b>	<b>\$ 523,761</b>	<b>\$ 611,886</b>	<b>16.83%</b>
<b>400</b>	<b>CAPITAL OUTLAY</b>					
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
403	Vehicles	-	-	-	-	0.00%
404	Building & Fixtures	-	-	-	-	0.00%
405	Facilities	20,044	-	-	-	0.00%
405B	Facilities-Contract	-	-	-	-	0.00%
410	Depreciation Expense	-	-	-	-	0.00%
	<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 20,044</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500</b>	<b>DEBT SERVICE</b>					
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900</b>	<b>NON OPERATING</b>					
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 1,002,483</b>	<b>\$ 1,269,031</b>	<b>\$ 1,130,079</b>	<b>\$ 1,328,351</b>	<b>17.54%</b>

DEPT.: 527

REFUSE COLLECTION

Description : THE REFUSE DEPARTMENT IS RESPONSIBLE FOR THE COLLECTION, TRANSFER AND DISPOSAL OF ALL SOLID WASTE IN THE CITY. REFUSE ALSO OPERATES A DISPOSAL SITE FOR BULKY ITEMS.

EXPENDITURES/APPROPRIATIONS DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
102	Overtime	-	-	-	-	0.00%
105	Severance Pay	-	-	-	-	0.00%
106	Sick Leave Incentive Pay	-	-	-	-	0.00%
121	Car Allowance	-	-	-	-	0.00%
131	FICA Tax	-	-	-	-	0.00%
132	Medicare Tax	-	-	-	-	0.00%
133	Employee Insurance	-	-	-	-	0.00%
134	Worker's Compensation	-	-	-	-	0.00%
135	Unemployment Compensation	-	-	-	-	0.00%
136	Retirement	-	-	-	-	0.00%
141	Contract Labor	723,626	768,000	746,028	798,500	7.03%
<b>TOTAL PERSONNEL SERVICES:</b>		<u>\$ 723,626</u>	<u>\$ 768,000</u>	<u>\$ 746,028</u>	<u>\$ 798,500</u>	7.03%
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
221	Fuel and Oil	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
241	Safety Supplies	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>300 OTHER SERVICES AND CHARGES</b>						
302	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
302A	Dues & Subscription-Met	-	-	-	-	0.00%
302B	Dues & Subscription-Met Recycle	-	-	-	-	0.00%
302C	Dues & Subscription-Met HHP	-	-	-	-	0.00%
309	Bad Debt Expense	-	-	-	-	0.00%
313	Printing	220	400	100	400	300.00%
314	Uniform Rental/Cleaning	-	-	-	-	0.00%
315A	Fees & Other Charges/State	-	-	-	-	0.00%
315B	Fees & Other Charges/Hauling	16,892	35,000	30,261	35,000	15.66%
315C	Prof Services - Tomado Cleanup	-	-	-	-	0.00%
331	Utilities	-	-	-	-	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
351	Maintenance - Equipment	-	-	-	-	0.00%
353	Maintenance - Building	-	-	-	-	0.00%
391	Contingency -	20,000	20,000	20,000	28,000	40.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<u>\$ 37,112</u>	<u>\$ 55,400</u>	<u>\$ 50,361</u>	<u>\$ 63,400</u>	25.89%
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
410	Depreciation Expense	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>500 DEBT SERVICE</b>						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>900 NON OPERATING</b>						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u>\$ 760,738</u>	<u>\$ 823,400</u>	<u>\$ 796,389</u>	<u>\$ 861,900</u>	8.23%

**INDUSTRIAL PRETREATMENT**

Description : THE INDUSTRIAL PRETREATMENT DEPARTMENT IS RESPONSIBLE FOR MONITORING INDUSTRIAL DISCHARGES INTO THE PUBLIC SEWER SYSTEM.

EXPENDITURES/APPROPRIATIONS DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>100</b>	<b>PERSONNEL SERVICES</b>					
101	Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
105	Severance Pay	-	-	-	-	0.00%
106	Sick Leave Incentive Pay	-	-	-	-	0.00%
121	Car Allowance	-	-	-	-	0.00%
131	FICA Tax	-	-	-	-	0.00%
132	Medicare Tax	-	-	-	-	0.00%
133	Employee Insurance	-	-	-	-	0.00%
134	Worker's Compensation	-	-	-	-	0.00%
135	Unemployment Compensation	-	-	-	-	0.00%
136	Retirement	-	-	-	-	0.00%
141	Contract Labor	-	-	-	-	0.00%
	<b>TOTAL PERSONNEL SERVICES:</b>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>0.00%</u>
<b>200</b>	<b>MATERIALS AND SUPPLIES</b>					
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
221	Fuel and Oil	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
241	Safety Supplies	-	-	-	-	0.00%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>300</b>	<b>OTHER SERVICES AND CHARGES</b>					
301	Travel & Training	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues & Subscription	-	-	-	-	0.00%
311	Professional Services	-	7,500	7,500	7,500	0.00%
311D	Professional Services - Testing	2,807	8,600	4,890	8,600	75.87%
311E	Professional Services-Industry Testing	5,990	6,000	6,000	6,000	0.00%
312	Advertising	-	500	-	500	100.00%
313	Printing	-	-	-	-	0.00%
314	Uniform Rental	-	-	-	-	0.00%
315	Administration Fees - NPDES	-	-	-	-	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
351	Maintenance - Equipment	-	-	-	-	0.00%
353	Maintenance - Buildings	-	-	-	-	0.00%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<u>\$ 8,797</u>	<u>\$ 22,600</u>	<u>\$ 18,390</u>	<u>\$ 22,600</u>	<u>22.89%</u>
<b>400</b>	<b>CAPITAL OUTLAY</b>					
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
410	Depreciation Expense	-	-	-	-	0.00%
	<b>TOTAL CAPITAL OUTLAY:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>500</b>	<b>DEBT SERVICE</b>					
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>900</b>	<b>NON OPERATING</b>					
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL NON OPERATING:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u>\$ 68,797</u>	<u>\$ 82,600</u>	<u>\$ 78,390</u>	<u>\$ 82,600</u>	<u>5.37%</u>

Description : THE NON-DEPARTMENTAL IS RESPONSIBLE FOR EXPENDITURES WHICH DO NOT SPECIFICALLY RELATE TO AN OPERATING DEPARTMENT AND BOND DEBT EXPENDITURES.

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
141 Contract Labor	\$ 18,470	\$ 30,000	\$ 35,000	\$ 35,000	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 18,470</b>	<b>\$ 30,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>0.00%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 276	\$ 1,000	\$ 571	\$ 1,000	75.13%
211 Janitorial Supplies	490	1,000	1,000	1,000	0.00%
214 Operating Supplies	93	1,000	1,000	1,000	0.00%
260 Minor Equipment & Furnishings	55	500	500	500	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 914</b>	<b>\$ 3,500</b>	<b>\$ 3,071</b>	<b>\$ 3,500</b>	<b>13.97%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
311 Professional Services	\$ 43,456	\$ 19,640	\$ 24,010	\$ 24,000	-0.04%
312 Advertising	-	-	-	-	0.00%
315 Fees & Other Charges	708	1,500	640	1,500	134.38%
331 Utilities	10,907	10,800	14,595	15,000	2.77%
341 Rental of Equipment	3,024	1,760	1,752	1,760	0.46%
351 Equipment Maintenance	15,732	20,000	24,244	25,000	3.12%
353 Building Maintenance	10,092	10,000	8,452	10,000	18.32%
354 Facilities Maintenance	-	10,000	10,000	10,000	0.00%
362 Insurance	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 83,919</b>	<b>\$ 73,700</b>	<b>\$ 83,693</b>	<b>\$ 87,260</b>	<b>4.26%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Building and Fixtures	3,400	15,000	15,000	3,500	-76.67%
405 Facilities	3,467	15,000	15,000	15,000	0.00%
410 Depreciation	-	-	-	-	0.00%
420 Amortization Expense	-	-	-	-	0.00%
430 Loss On Sale Of Fixed Asset	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 6,867</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 18,500</b>	<b>-38.33%</b>
<b>500 DEBT SERVICE</b>					
501B Revenue Bond Expense -2004 Series	\$ -	\$ -	\$ -	\$ -	0.00%
501F Revenue Bond Expense - 2012	184,154	-	-	-	0.00%
501G Revenue Bond Expense - 2013	336,417	-	-	-	0.00%
501H Revenue Bond Expense - 2020	2,109,052	3,934,872	3,929,720	3,933,766	0.10%
502 Revenue Bond Trustee Fees	8,458	13,250	7,500	7,500	0.00%
502A Note Expense	8,085	15,000	26,259	30,000	14.25%
503 Note Payments	29,624	440,000	411,697	420,000	2.02%
505 Lease Payments	-	-	-	-	0.00%
506 Bond Issue Costs	1,680,683	-	-	-	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ 4,356,473</b>	<b>\$ 4,403,122</b>	<b>\$ 4,375,176</b>	<b>\$ 4,391,266</b>	<b>0.37%</b>
<b>900 NON OPERATING</b>					
910 General Fund	\$ 2,775,000	\$ 2,250,000	\$ 2,250,000	\$ 2,000,000	-11.11%
910S General Fund - 40% Sales Tax	3,015,906	2,808,621	3,298,747	3,110,180	-5.72%
915 Sapulpa Development Authority	-	30,000	30,000	30,000	0.00%
930 Street & Alley Fund	505,000	450,000	450,000	350,000	-22.22%
931 Cemetery Maintenance Fund	180,000	150,000	150,000	155,000	3.33%
932 Hunting & Fishing	-	-	-	-	0.00%
933 Golf Course	365,000	300,000	300,000	395,000	31.67%
934 Library Fund	220,000	250,000	250,000	190,000	-24.00%
935 Parks & Recreation Services Fund	310,000	250,000	250,000	305,000	22.00%
936 Aquatics Center	15,000	-	-	90,000	100.00%
944 Major Thoroughfare Fund	-	-	-	-	0.00%
945 Capital Improvements Fund	-	-	-	-	0.00%
946 W & S Improvements Fund	80,000	150,000	150,000	125,000	-16.67%
948 Water Resources Fund	-	-	-	-	0.00%
949 Sewer Ext & Development Fund	3,823,479	-	-	-	0.00%
959 Economic Development	-	-	-	-	0.00%
960 Grants & Aid Fund	-	-	-	-	0.00%
965 Street Impr Sales Tax	-	-	-	-	0.00%
998 Series 2012	-	-	-	-	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ 11,289,385</b>	<b>\$ 6,638,621</b>	<b>\$ 7,128,747</b>	<b>\$ 6,750,180</b>	<b>-5.31%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 15,756,028</b>	<b>\$ 11,178,943</b>	<b>\$ 11,655,687</b>	<b>\$ 11,285,706</b>	<b>-3.17%</b>

DEPT.: 591

**RESERVE**

Description : THE RESERVE PROVIDES A BUDGET APPROPRIATION TO BE USED IN CASE OF UNFORESEEN ITEMS OF EXPENDITURES. THE RESERVE APPROPRIATION IS UNDER THE CONTROL OF THE TRUST MANAGER

EXPENDITURES/APPROPRIATIONS DETAIL		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
141	Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>300 OTHER SERVICES AND CHARGES</b>						
311	Professional Services	\$ -	\$ -	\$ -	\$ -	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
351	Maintenance - Equipment	-	-	-	-	0.00%
352	Maintenance - Vehicle	-	-	-	-	0.00%
353	Maintenance - Buildings	-	-	-	-	0.00%
354	Maintenance - Facilities	-	-	-	-	0.00%
390	Contingency - For Expenses Not Budgeted	59,834	150,000	271,600	200,000	-26.36%
392	Contingency - Salary Adjustments	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<u>\$ 59,834</u>	<u>\$ 150,000</u>	<u>\$ 271,600</u>	<u>\$ 200,000</u>	-26.36%
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>500 DEBT SERVICE</b>						
590	Contingency-Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>900 NON OPERATING</b>						
591-983	Trsfr Out: '94 G.O. Street Imp.	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u>\$ 59,834</u>	<u>\$ 150,000</u>	<u>\$ 271,600</u>	<u>\$ 200,000</u>	-26.36%



**SAPULPA DEVELOPMENT AUTHORITY FUND**

**CITY OF SAPULPA**

6/2/2022

FUND: 15

**SAPULPA DEVELOPMENT AUTHORITY**

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

FISCAL YEAR 22-23

**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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	-	-	-	0.00%
4086	Reimbursements	140	-	-	-	
4203	Loan Proceeds	86,223	-	-	-	0.00%
		<u>\$ 86,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910	General Fund	\$ -	\$ -		\$ 500,000	100.00%
4944	SMA	-	30,000	30,000	30,000	0.00%
		<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 530,000</u>	1666.67%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 86,363</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 530,000</u>	1666.67%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	86,223	-	-	450,000	100.00%
500	Debt Service	-	29,326	29,326	29,326	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 86,223</u>	<u>\$ 29,326</u>	<u>\$ 29,326</u>	<u>\$ 479,326</u>	1534.47%
<b>USE OF FUND BALANCE</b>		<u>\$ 140</u>	<u>\$ 674</u>	<u>\$ 674</u>	<u>\$ 50,674</u>	7418.40%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ 814</u>	481.43%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 140</u>	<u>\$ 674</u>	<u>\$ 814</u>	<u>\$ 51,488</u>	6225.31%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
405-Facilities	Economic Development Opportunities	\$ 450,000
	Total Capital Outlay	<u>\$ 450,000</u>

**DEBT SERVICE - DETAIL**

501-Note Payments	Note Payments for Hobson Property	\$ 29,326
	Total Debt Service	<u>\$ 29,326</u>

**OTHER OPERATING FUNDS**

**CITY OF SAPULPA**

6/1/2022

FUND: 29

**STORMWATER MANAGEMENT FUND**

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

**FISCAL YEAR 22-23**

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

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Licenses & Permits:						
4069	Erosion/Sediment Control Permit	\$ 2,300	\$ 1,500	\$ 1,650	\$ 1,500	-9.09%
		<u>\$ 2,300</u>	<u>\$ 1,500</u>	<u>\$ 1,650</u>	<u>\$ 1,500</u>	-9.09%
Charges for Services:						
4066	Stormwater Mgmt Fee-Residential	\$ 355,925	\$ 350,000	\$ 391,342	\$ 375,000	-4.18%
4067	Stormwater Mgmt Fee-Non-Residential	511,699	515,000	513,673	515,000	0.26%
		<u>\$ 867,624</u>	<u>\$ 865,000</u>	<u>\$ 905,015</u>	<u>\$ 890,000</u>	-1.66%
Interest:						
4081	Interest Earnings	\$ 12,061	\$ 10,000	\$ 6,232	\$ 6,000	-3.72%
		<u>\$ 12,061</u>	<u>\$ 10,000</u>	<u>\$ 6,232</u>	<u>\$ 6,000</u>	-3.72%
Miscellaneous:						
4080	Miscellaneous	\$ 16,978	\$ 17,500	\$ 17,055	\$ 17,000	-0.32%
4086	Reimbursements	-	-	-	-	0.00%
4068	Non Compliance Fee	-	-	-	-	0.00%
		<u>\$ 16,978</u>	<u>\$ 17,500</u>	<u>\$ 17,055</u>	<u>\$ 17,000</u>	-0.32%
Transfers In:						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 898,963</u>	<u>\$ 894,000</u>	<u>\$ 929,952</u>	<u>\$ 914,500</u>	-1.66%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 234,080	\$ 264,051	\$ 250,049	\$ 281,442	12.55%
200	Materials & Supplies	19,160	26,165	27,322	31,465	15.16%
300	Other Services & Charges	65,972	421,195	286,364	410,606	43.39%
400	Capital Outlay	254,496	783,414	639,751	586,000	-8.40%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	221,229	75,000	75,000	81,400	8.53%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 794,937</u>	<u>\$ 1,569,825</u>	<u>\$ 1,278,486</u>	<u>\$ 1,390,913</u>	8.79%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 104,026</u>	<u>\$ (675,825)</u>	<u>\$ (348,534)</u>	<u>\$ (476,413)</u>	36.69%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 1,461,213</u>	<u>\$ 1,333,097</u>	<u>\$ 1,565,239</u>	<u>\$ 1,216,705</u>	-22.27%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 1,565,239</u>	<u>\$ 657,272</u>	<u>\$ 1,216,705</u>	<u>\$ 740,292</u>	-39.16%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
401-Equipment	Excavator	\$ 146,000
		<u>\$ 146,000</u>
405C-Right-of-Way Acquisitions	Right of Way Acquisitions for Stormwater Project	\$ 40,000
		<u>\$ 40,000</u>
406-Land	Purchase Remaining Properties for N 8th Street Stormwater Project	\$ 400,000
		<u>\$ 400,000</u>
	<b>Total Fund Capital Outlay</b>	<u>\$ 586,000</u>

**NON OPERATING - DETAIL**

920-Transfer Out: SMA	Operating Transfer for Administrative Expens	\$ 58,500
930-Transfer Out: Street & Alley	Operating Transfer for Administrative Expens	22,900
	<b>Total Non Operating Expense</b>	<u>\$ 81,400</u>

FUND: 29		STORMWATER MANAGEMENT FUND				
EXPENDITURE/APPROPRIATION DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 130,840	\$ 135,400	\$ 138,311	\$ 144,000	4.11%
102	Overtime	5,155	6,000	3,263	6,000	83.88%
107	Tenure Pay	250	388	338	425	25.74%
124	Tool/Equipment Allowance	963	960	970	960	-1.03%
131	FICA Tax	7,876	8,900	8,361	9,500	13.62%
132	Medicare Tax	1,842	2,100	1,955	2,300	17.65%
133	Employee Insurance	43,714	48,400	45,784	61,450	34.22%
134	Worker's Compensation	6,550	7,220	6,188	6,807	10.00%
135	Unemployment Compensation	857	833	997	1,000	0.30%
136	Retirement	3,783	3,850	3,882	4,000	3.04%
141	Contract Labor	32,250	50,000	40,000	45,000	12.50%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 234,080</b>	<b>\$ 264,051</b>	<b>\$ 250,049</b>	<b>\$ 281,442</b>	<b>12.55%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ 165	\$ 500	\$ 387	\$ 500	29.20%
211	Janitorial Supplies	220	250	250	250	0.00%
212	Chemicals	-	500	450	500	11.11%
214	Operating Supplies	2,193	500	500	800	60.00%
221	Fuel and Oil	11,315	15,000	16,636	20,000	20.22%
231	Minor Tools	710	150	150	150	0.00%
241	Safety Supplies	4,039	5,265	4,949	5,265	6.39%
242	Public Education Materials	-	4,000	4,000	4,000	0.00%
260	Minor Equipment & Furnishings	518	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ 19,160</b>	<b>\$ 26,165</b>	<b>\$ 27,322</b>	<b>\$ 31,465</b>	<b>15.16%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ 1,159	\$ 3,000	\$ 3,000	\$ 8,000	166.67%
302	Dues and Subscriptions	4,998	5,000	7,156	7,156	0.00%
311	Professional Services	2,500	30,000	30,000	30,000	0.00%
311A	Professional Services (Design)	-	180,500	120,500	60,000	-50.21%
311B	Professional Services (Bid, CA & RPR)	-	-	-	-	0.00%
311D	Professional Services -Testing	-	5,000	5,000	-	-100.00%
312	Advertising	-	500	500	500	0.00%
313	Printing	-	500	500	500	0.00%
314	Uniforms	484	650	523	650	24.28%
315	Administration Fees - NPDES	-	1,500	1,500	1,500	0.00%
317	Abatements	-	5,000	5,000	5,000	0.00%
321	Pollution Prevention	880	5,000	3,880	5,000	28.87%
323	Survey & Title Research	-	-	-	-	0.00%
331	Utilities	1,529	-	-	-	0.00%
332	Communications	570	1,000	1,000	1,000	0.00%
341	Rental of Equipment	-	7,800	7,800	7,800	0.00%
351	Maintenance - Equipment	17,003	25,000	27,261	30,000	10.05%
352	Maintenance - Vehicles	3,797	5,245	5,245	8,000	52.53%
353	Maintenance - Buildings	141	500	500	500	0.00%
354	Maintenance - Facilities	32,561	45,000	39,868	45,000	12.87%
390	Contingency for Items not Budgeted	350	100,000	27,131	200,000	637.16%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 65,972</b>	<b>\$ 421,195</b>	<b>\$ 286,364</b>	<b>\$ 410,606</b>	<b>43.39%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ 80,000	\$ 85,840	\$ 146,000	70.08%
403	Vehicles	-	45,000	45,000	-	-100.00%
404	Building & Fixtures	-	-	8,279	-	-100.00%
405B	Facilities - Contract	254,496	238,414	500,632	-	-100.00%
405C	Right-of-Way Acquisitions	-	20,000	-	40,000	100.00%
406	Land	-	400,000	-	400,000	100.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ 254,496</b>	<b>\$ 783,414</b>	<b>\$ 639,751</b>	<b>\$ 586,000</b>	<b>-8.40%</b>
<b>500 DEBT SERVICE</b>						
501	Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>						
920	Transfer Out: SMA	\$ 201,229	\$ 52,700	\$ 52,700	\$ 58,500	11.01%
930	Street & Alley	20,000	22,300	22,300	22,900	2.69%
945	Transfer Out: CIP	-	-	-	-	0.00%
960	Transfer Out: Grants & Aid	-	-	-	-	0.00%
965	Transfer Out: Street Impr Sales Tax	-	-	-	-	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>		<b>\$ 221,229</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 81,400</b>	<b>8.53%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 794,937</b>	<b>\$ 1,569,825</b>	<b>\$ 1,278,486</b>	<b>\$ 1,390,913</b>	<b>8.79%</b>

CITY OF SAPULPA

5/31/2022

FUND: 30

STREET & ALLEY

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 22-23

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

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Taxes:						
4006	Motor Vehicle Tax	\$ 155,719	\$ 147,500	\$ 170,564	\$ 166,000	-2.68%
4007	Gasoline Excise Tax	36,879	36,000	38,924	37,000	-4.94%
		<u>\$ 192,598</u>	<u>\$ 183,500</u>	<u>\$ 209,488</u>	<u>\$ 203,000</u>	-3.10%
Interest:						
4081	Interest Earnings	\$ 284	\$ 500	\$ 343	\$ 500	45.77%
		<u>\$ 284</u>	<u>\$ 500</u>	<u>\$ 343</u>	<u>\$ 500</u>	45.77%
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:						
4920	SMA	\$ 505,000	\$ 450,000	\$ 450,000	\$ 350,000	-22.22%
4929	STORMWATER MANAGEMENT	20,000	22,300	22,300	22,900	2.69%
4945	CIP	-	-	-	-	0.00%
		<u>\$ 525,000</u>	<u>\$ 472,300</u>	<u>\$ 472,300</u>	<u>\$ 372,900</u>	-21.05%
<b>TOTAL REVENUE/RESOURCES</b>		<u><b>\$ 717,882</b></u>	<u><b>\$ 656,300</b></u>	<u><b>\$ 682,131</b></u>	<u><b>\$ 576,400</b></u>	-15.50%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 482,861	\$ 725,491	\$ 487,459	\$ 744,482	52.73%
200	Materials & Supplies	32,222	53,000	46,485	60,500	30.15%
300	Other Services & Charges	46,900	50,100	50,021	66,100	32.14%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u><b>\$ 561,983</b></u>	<u><b>\$ 828,591</b></u>	<u><b>\$ 583,965</b></u>	<u><b>\$ 871,082</b></u>	49.17%
<b>CHANGE IN FUND BALANCE</b>		<u><b>\$ 155,899</b></u>	<u><b>\$ (172,291)</b></u>	<u><b>\$ 98,166</b></u>	<u><b>\$ (294,682)</b></u>	-400.19%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u><b>\$ 82,764</b></u>	<u><b>\$ 192,849</b></u>	<u><b>\$ 238,663</b></u>	<u><b>\$ 336,829</b></u>	41.13%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u><b>\$ 238,663</b></u>	<u><b>\$ 20,558</b></u>	<u><b>\$ 336,829</b></u>	<u><b>\$ 42,147</b></u>	-87.49%

**FUND: 30**  
**EXPENDITURES/APPROPRIATIONS DETAIL**

**STREET & ALLEY**

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 316,169	\$ 453,300	\$ 334,610	\$ 475,000	41.96%
102 Overtime	14,089	14,000	10,192	16,250	59.44%
104 Specialty Pay	-	-	-	-	0.00%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	711	1,450	565	1,492	164.07%
107 Tenure Pay	6,740	5,376	7,013	7,452	6.26%
109 Foul Weather Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	1,805	1,800	1,819	1,800	-1.04%
131 FICA Tax	20,023	29,700	20,907	31,100	48.75%
132 Medicare Tax	4,661	7,000	4,889	7,300	49.31%
133 Employee Insurance	89,862	170,800	78,923	161,900	105.14%
134 Worker's Compensation	21,790	24,000	20,716	22,788	10.00%
135 Unemployment Compensation	1,813	2,665	2,381	3,250	36.50%
136 Retirement	5,198	15,400	5,444	16,150	196.66%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 482,861</b>	<b>\$ 725,491</b>	<b>\$ 487,459</b>	<b>\$ 744,482</b>	<b>52.73%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 393	\$ 400	\$ 400	\$ 400	0.00%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	267	500	500	500	0.00%
212 Chemicals	-	-	-	-	0.00%
214 Operating Supplies	1,807	1,000	3,000	3,000	0.00%
221 Fuel and Oil	27,976	45,000	40,485	50,000	23.50%
231 Minor Tools	-	100	100	100	0.00%
241 Safety Supplies	1,435	2,000	2,000	2,500	25.00%
251 Sign Supplies	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	344	4,000	-	4,000	100.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 32,222</b>	<b>\$ 53,000</b>	<b>\$ 46,485</b>	<b>\$ 60,500</b>	<b>30.15%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 156	\$ 500	\$ 500	\$ 5,500	1000.00%
302 Dues and Subscriptions	2,220	-	-	-	0.00%
311 Professional Services	-	-	-	-	0.00%
314 Uniform Cleaning	1,138	1,500	1,500	1,500	0.00%
331 Utilities	2,271	-	-	-	0.00%
332 Communications	214	600	600	600	0.00%
341 Rental of Equipment	432	2,500	500	500	0.00%
351 Maintenance - Equipment	30,524	32,000	33,921	40,000	17.92%
352 Maintenance - Vehicles	9,125	10,000	10,000	15,000	50.00%
353 Maintenance - Buildings	185	2,000	2,000	2,000	0.00%
354 Maintenance - Facilities	635	1,000	1,000	1,000	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 46,900</b>	<b>\$ 50,100</b>	<b>\$ 50,021</b>	<b>\$ 66,100</b>	<b>32.14%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405A Facilities - In House	-	-	-	-	0.00%
405B Facilities - Contract	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
945 Transfer Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 561,983</b>	<b>\$ 828,591</b>	<b>\$ 583,965</b>	<b>\$ 871,082</b>	<b>49.17%</b>

**CITY OF SAPULPA**

5/31/2022

FUND: 31

**CEMETERY MAINTENANCE**

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

**FISCAL YEAR 22-23**

**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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Service						
4050	Chapel Rates	\$ -	\$ -	\$ -	\$ -	0.00%
4051	Maintenance (Openings & Closings)	43,775	35,000	51,725	45,000	-13.00%
4052	Lot Sales	72,550	50,000	69,025	65,000	-5.83%
		<u>\$ 116,325</u>	<u>\$ 85,000</u>	<u>\$ 120,750</u>	<u>\$ 110,000</u>	-8.90%
Interest:						
4081	Interest Earnings	\$ 376	\$ 500	\$ 263	\$ 500	90.11%
		<u>\$ 376</u>	<u>\$ 500</u>	<u>\$ 263</u>	<u>\$ 500</u>	90.11%
Miscellaneous:						
4080	Miscellaneous	\$ 20	\$ -	\$ 40	\$ -	-100.00%
4082	Donations	-	-	-	-	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 40</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 190,145	\$ 175,539	\$ 206,172	\$ 194,386	-5.72%
4920	SMA	180,000	150,000	150,000	155,000	3.33%
		<u>\$ 370,145</u>	<u>\$ 325,539</u>	<u>\$ 356,172</u>	<u>\$ 349,386</u>	-1.91%
	<b>TOTAL REVENUE/RESOURCES</b>	<u>\$ 486,866</u>	<u>\$ 411,039</u>	<u>\$ 477,225</u>	<u>\$ 459,886</u>	-3.63%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 355,230	\$ 413,202	\$ 388,645	\$ 481,792	23.97%
200	Materials & Supplies	20,597	33,120	28,448	33,770	18.71%
300	Other Services & Charges	35,063	41,410	55,456	57,030	2.84%
400	Capital Outlay	4,643	10,220	6,220	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	14,541	10,625	15,094	13,750	-8.90%
	<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 430,074</u>	<u>\$ 508,577</u>	<u>\$ 493,863</u>	<u>\$ 586,342</u>	18.73%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 56,792</u>	<u>\$ (97,538)</u>	<u>\$ (16,638)</u>	<u>\$ (126,456)</u>	660.04%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 102,306</u>	<u>\$ 128,144</u>	<u>\$ 159,098</u>	<u>\$ 142,460</u>	-10.46%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 159,098</u>	<u>\$ 30,606</u>	<u>\$ 142,460</u>	<u>\$ 16,004</u>	-88.77%

**NON OPERATING - DETAIL**

943-Tsfr Out: Cem Perpetual Care	Required Revenue (12.5%) Transfer	\$ 13,750
	Total Non Operating	<u>\$ 13,750</u>



EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 209,148	\$ 209,700	\$ 206,522	\$ 252,000	22.02%
102 Overtime	17,836	18,000	22,685	25,000	10.20%
103 Holiday Pay	-	-	-	-	0.00%
104 Specialty Pay	-	-	-	-	0.00%
105 Severance Pay	-	-	1,886	-	-100.00%
106 Sick Leave Incentive Pay	2,277	4,120	2,727	4,500	65.02%
107 Tenure Pay	4,425	4,513	4,513	4,600	1.93%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	1,865	1,860	1,651	1,860	12.66%
131 FICA Tax	13,960	16,300	14,391	17,900	24.38%
132 Medicare Tax	3,265	3,850	3,365	4,200	24.81%
133 Employee Insurance	57,464	58,950	55,355	64,550	16.61%
134 Worker's Compensation	11,325	12,475	9,584	10,542	10.00%
135 Unemployment Compensation	1,356	1,534	1,668	1,800	7.91%
136 Retirement	6,709	6,900	7,418	7,600	2.45%
141 Contract Labor	25,600	75,000	56,880	87,240	53.38%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 355,230</b>	<b>\$ 413,202</b>	<b>\$ 388,645</b>	<b>\$ 481,792</b>	<b>23.97%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 20	\$ 120	\$ 77	\$ 130	68.83%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	251	400	337	440	30.56%
212 Chemicals	4,192	9,000	7,775	9,000	15.76%
214 Operating Supplies	1,259	1,400	970	1,400	44.33%
221 Fuel and Oil	9,931	13,000	10,412	14,000	34.46%
231 Minor Tools	1,644	2,000	2,000	2,000	0.00%
241 Safety Supplies	1,175	1,700	1,777	1,800	1.29%
260 Minor Equipment & Furnishings	2,125	5,500	5,100	5,000	-1.96%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 20,597</b>	<b>\$ 33,120</b>	<b>\$ 28,448</b>	<b>\$ 33,770</b>	<b>18.71%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 51	\$ 1,000	\$ 365	\$ 1,000	173.97%
302 Dues and Subscriptions	164	210	106	230	116.98%
311 Professional Services	-	2,500	-	2,500	100.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	-	-	-	0.00%
314 Uniform Cleaning	781	1,050	872	1,150	31.88%
331 Utilities	7,439	8,000	10,551	11,500	8.99%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	700	700	700	0.00%
351 Maintenance - Equipment	12,918	14,000	14,438	16,500	14.28%
352 Maintenance - Vehicles	5,723	4,400	3,418	4,500	31.66%
353 Maintenance - Buildings	1,351	1,850	9,938	10,750	8.17%
354 Maintenance - Facilities	6,636	7,700	15,068	8,200	-45.58%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 35,063</b>	<b>\$ 41,410</b>	<b>\$ 55,456</b>	<b>\$ 57,030</b>	<b>2.84%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	4,643	10,220	6,220	-	-100.00%
405B Facilities - Contract	-	-	-	-	0.00%
407 Books	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 4,643</b>	<b>\$ 10,220</b>	<b>\$ 6,220</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
943 Transfer out: Perpetual Care	\$ 14,541	\$ 10,625	\$ 15,094	\$ 13,750	-8.90%
945 Transfer out: Capital Improvements	-	-	-	-	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ 14,541</b>	<b>\$ 10,625</b>	<b>\$ 15,094</b>	<b>\$ 13,750</b>	<b>-8.90%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 430,074</b>	<b>\$ 508,577</b>	<b>\$ 493,863</b>	<b>\$ 586,342</b>	<b>18.73%</b>

# CITY OF SAPULPA

5/31/2022

FUND: 32

## HUNTING & FISHING

### REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 22-23

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

			Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>							
Licenses & Permits:							
4049	Short/Long	\$	(513)	\$ -	\$ -		0.00%
4050	Trout Fishing Permits		-	-	-		0.00%
4050.0	Trout Permits - Vendor Sales		-	-	-		0.00%
4050.02	Fishing Permits		36,281	20,000	27,362	25,000	-8.63%
4050.02A	Fishing Permits- Vendor Sales		8,453	1,000	-	1,000	100.00%
4050.03	Hunting Permits		830	700	650	700	7.69%
4053	Catfish/Panfish Permits		15	-	-	-	0.00%
4053C	Catfish/Panfish Permits - Vendor Sales		-	-	-	-	0.00%
		\$	45,066	\$ 21,700	\$ 28,012	\$ 26,700	-4.68%
Charges for Services:							
4054	Camping Fees	\$	13,078	\$ 5,000	\$ 7,784	\$ 8,000	2.77%
		\$	13,078	\$ 5,000	\$ 7,784	\$ 8,000	2.77%
Interest:							
4081	Interest Earnings	\$	97	\$ 100	\$ 59	\$ 75	27.12%
		\$	97	\$ 100	\$ 59	\$ 75	27.12%
Miscellaneous:							
4080	Miscellaneous	\$	-	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements		-	-	-	-	0.00%
		\$	-	\$ -	\$ -	\$ -	0.00%
Transfers In:							
4920	SMA	\$	-	\$ -	\$ -	\$ -	0.00%
		\$	-	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL REVENUE/RESOURCES</b>	\$	58,241	\$ 26,800	\$ 35,855	\$ 34,775	-3.01%
<b>EXPENDITURES/APPROPRIATIONS:</b>							
100	Personnel Services	\$	11,725	\$ 15,000	\$ 13,708	\$ 15,000	9.43%
200	Materials & Supplies		864	1,000	513	1,000	94.93%
300	Other Services & Charges		22,430	28,600	18,710	31,100	66.22%
400	Capital Outlay		17,047	18,000	18,000	18,000	0.00%
500	Debt Service		-	-	-	-	0.00%
900	Non Operating Expense		-	-	-	-	0.00%
	<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	\$	52,066	\$ 62,600	\$ 50,931	\$ 65,100	27.82%
<b>CHANGE IN FUND BALANCE</b>		\$	6,175	\$ (35,800)	\$ (15,076)	\$ (30,325)	101.15%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$	49,533	\$ 39,550	\$ 55,708	\$ 40,632	-27.06%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$	55,708	\$ 3,750	\$ 40,632	\$ 10,307	-74.63%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
405A-Fish Stockings	Trout Stocking	\$ 9,000
	Catfish Stocking	9,000
		\$ 18,000
	Total Capital Outlay	\$ 18,000

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
102 Overtime	-	-	-	-	0.00%
103 Holiday Pay	-	-	-	-	0.00%
104 Specialty Pay	-	-	-	-	0.00%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
131 FICA Tax	-	-	-	-	0.00%
132 Medicare Tax	-	-	-	-	0.00%
133 Employee Insurance	-	-	-	-	0.00%
134 Worker's Compensation	-	-	-	-	0.00%
135 Unemployment Compensation	-	-	-	-	0.00%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	8,589	10,000	9,000	10,000	11.11%
142 Permit Sales Commission	3,136	5,000	4,708	5,000	6.20%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 11,725</b>	<b>\$ 15,000</b>	<b>\$ 13,708</b>	<b>\$ 15,000</b>	<b>9.43%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202 Postage	-	-	-	-	0.00%
203 Film Processing	-	-	-	-	0.00%
211 Janitorial Supplies	274	500	513	500	-2.53%
212 Chemicals	-	-	-	-	0.00%
213 Concession Supplies	-	-	-	-	0.00%
221 Fuel and Oil	-	-	-	-	0.00%
231 Minor Tools	-	-	-	-	0.00%
241 Safety Supplies	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	590	500	-	500	100.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 864</b>	<b>\$ 1,000</b>	<b>\$ 513</b>	<b>\$ 1,000</b>	<b>94.93%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302 Dues and Subscriptions	-	-	20	-	-100.00%
311 Professional Services	2,500	-	2,500	2,500	0.00%
312 Advertising	-	500	211	500	136.97%
313 Printing	1,500	2,000	1,130	2,000	76.99%
314 Uniform Cleaning	-	-	-	-	0.00%
331 Utilities	9,071	15,000	8,583	15,000	74.76%
332 Communications	915	1,000	1,044	1,000	-4.21%
341 Rental of Equipment	-	-	-	-	0.00%
342 Operations Lease	200	200	200	200	0.00%
351 Maintenance - Equipment	382	500	-	500	100.00%
353 Maintenance - Buildings/Fixtures	395	400	195	400	105.13%
354 Maintenance - Facilities	7,467	9,000	4,827	9,000	86.45%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 22,430</b>	<b>\$ 28,600</b>	<b>\$ 18,710</b>	<b>\$ 31,100</b>	<b>66.22%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405A Fish Stockings	17,047	18,000	18,000	18,000	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 17,047</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
945 Transfer Out: CIP	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 52,066</b>	<b>\$ 62,600</b>	<b>\$ 50,931</b>	<b>\$ 65,100</b>	<b>27.82%</b>

**CITY OF SAPULPA**

6/13/2022

FUND: 33

**GOLF COURSE**

**REVENUES/RESOURCES AND EXPENSES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 22-23**

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

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Services:						
4049	Short/Long	\$ 58	\$ -	\$ (81)	\$ -	-100.00%
4050	Golf Fees	144,086	110,000	137,850	140,000	1.56%
4050-2	Golf Membership Revenue	49,640	55,000	52,635	55,000	4.49%
4053	Concession Revenue-Alcohol	16,986	20,000	25,454	25,000	-1.78%
4054	Concession Revenue	36,054	35,000	44,286	45,000	1.61%
4055	Surcharge - Capital Improvements	45,873	40,000	46,978	45,000	-4.21%
4064	Cart Rental Fees	99,540	85,000	99,468	100,000	0.53%
4065	Driving Range Fees	7,415	6,000	7,893	7,000	-11.31%
		<u>\$ 399,652</u>	<u>\$ 351,000</u>	<u>\$ 414,483</u>	<u>\$ 417,000</u>	0.61%
Interest:						
4081	Interest Earnings	\$ 648	\$ 1,000	\$ 493	\$ 750	52.13%
		<u>\$ 648</u>	<u>\$ 1,000</u>	<u>\$ 493</u>	<u>\$ 750</u>	52.13%
Miscellaneous:						
4080	Miscellaneous	\$ (174)	\$ -	\$ -	\$ -	0.00%
4082	Promotion Income-Advertising	6,750	-	980	-	-100.00%
4083	Pro Shop Sales	28,603	27,500	21,804	25,000	14.66%
4084	Donations	1,200	-	980	-	-
4086	Reimbursements	4,196	-	525	-	-100.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
4900	Contributed Capital Revenue	-	-	-	-	0.00%
		<u>\$ 40,575</u>	<u>\$ 27,500</u>	<u>\$ 24,289</u>	<u>\$ 25,000</u>	2.93%
Transfers In:						
4920	SMA	\$ 365,000	\$ 300,000	\$ 300,000	\$ 395,000	31.67%
		<u>\$ 365,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 395,000</u>	31.67%
	<b>TOTAL REVENUE/RESOURCES</b>	<u>\$ 805,875</u>	<u>\$ 679,500</u>	<u>\$ 739,265</u>	<u>\$ 837,750</u>	13.32%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 477,344	\$ 585,133	\$ 497,429	\$ 650,345	30.74%
200	Materials & Supplies	100,362	134,520	121,045	158,670	31.08%
300	Other Services & Charges	78,254	106,465	69,248	113,865	64.43%
400	Capital Outlay	-	9,500	-	24,500	100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 655,960</u>	<u>\$ 835,618</u>	<u>\$ 687,722</u>	<u>\$ 947,380</u>	37.76%
	<b>CHANGE IN FUND BALANCE</b>	<u>\$ 149,915</u>	<u>\$ (156,118)</u>	<u>\$ 51,543</u>	<u>\$ (109,630)</u>	-312.70%
	<b>ESTIMATED BEGINNING DESIGNATED FUND BALANCE</b>	<u>\$ 88,837</u>	<u>\$ 135,079</u>	<u>\$ 134,710</u>	<u>\$ 181,688</u>	34.87%
	<b>ESTIMATED BEGINNING UNRESERVED FUND BALANCE</b>	<u>\$ 176,159</u>	<u>\$ 245,799</u>	<u>\$ 280,201</u>	<u>\$ 284,766</u>	2%
	<b>ESTIMATED BEGINNING TOTAL FUND BALANCE</b>	<u>\$ 264,996</u>	<u>\$ 380,878</u>	<u>\$ 414,911</u>	<u>\$ 466,454</u>	12.42%
	<b>ESTIMATED ENDING DESIGNATED FUND BALANCE</b>	<u>\$ 134,710</u>	<u>\$ 175,079</u>	<u>\$ 181,688</u>	<u>\$ 226,688</u>	24.77%
	<b>ESTIMATED ENDING UNRESERVED FUND BALANCE</b>	<u>\$ 280,201</u>	<u>\$ 49,681</u>	<u>\$ 284,766</u>	<u>\$ 130,136</u>	-54.30%
	<b>ESTIMATED ENDING TOTAL FUND BALANCE</b>	<u>\$ 414,911</u>	<u>\$ 224,760</u>	<u>\$ 466,454</u>	<u>\$ 356,824</u>	-23.50%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
402-Furniture	Tables & Chairs for Grill	\$ 5,000
	Total Furniture	<u>\$ 5,000</u>
404-Building & Fixtures	Remodel Club House & Patio	\$ 10,000
	Total Facilities	<u>\$ 10,000</u>
405B-Facilities-Contract	Concrete Slab for Driving Range	\$ 9,500
	Total Facilities	<u>\$ 9,500</u>
	Total Capital Outlay	<u>\$ 24,500</u>

EXPENDITURE/APPROPRIATION DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 338,201	\$ 410,500	\$ 335,526	\$ 448,000	33.52%
102 Overtime	673	1,000	141	4,000	2736.88%
105 Severance Pay	-	-	4,723	-	-100.00%
106 Sick Leave Incentive Pay	2,810	4,110	3,346	4,356	30.19%
107 Tenure Pay	5,282	6,982	5,414	6,862	26.75%
124 Tool/Equipment Allowance	842	840	849	840	-1.06%
131 FICA Tax	19,722	26,500	20,681	29,000	40.23%
132 Medicare Tax	4,612	6,200	4,837	6,700	38.52%
133 Employee Insurance	80,974	92,700	90,177	111,150	23.26%
134 Worker's Compensation	18,210	20,050	18,761	20,637	10.00%
135 Unemployment Compensation	2,344	2,751	2,479	3,000	21.02%
136 Retirement	3,674	13,500	10,495	15,800	50.55%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 477,344</b>	<b>\$ 585,133</b>	<b>\$ 497,429</b>	<b>\$ 650,345</b>	<b>30.74%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 82	\$ 350	\$ 350	\$ 500	42.86%
211 Janitorial Supplies	1,549	2,000	2,196	2,000	-8.93%
212 Chemicals	30,865	42,000	19,013	42,000	120.90%
213 Op Sup-Concession	33,250	45,000	56,961	60,000	5.34%
214 Operational Supplies	-	-	-	-	0.00%
215 Pro Shop Merchandise	19,108	23,000	20,557	25,000	21.61%
221 Fuel and Oil	12,284	16,000	16,725	20,000	19.58%
231 Minor Tools	724	2,500	2,348	2,500	6.47%
241 Safety Supplies	1,872	1,670	888	1,670	88.06%
260 Minor Equipment & Furnishings	628	2,000	2,007	5,000	149.13%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 100,362</b>	<b>\$ 134,520</b>	<b>\$ 121,045</b>	<b>\$ 158,670</b>	<b>31.08%</b>
<b>300 OTHER SERVICE AND CHARGES</b>					
301 Training and Travel	\$ 295	\$ 9,000	\$ 1,000	\$ 9,000	800.00%
302 Dues and Subscriptions	2,619	2,250	1,476	2,250	52.44%
303 Credit Card Processing Fees	12,160	15,000	10,972	15,000	36.71%
311 Professional Services	-	-	-	-	0.00%
311.01 Professional Services -Designated	-	-	-	-	0.00%
312 Advertising	797	2,750	750	2,750	266.67%
313 Printing	-	500	-	500	100.00%
314 Uniform Cleaning	-	1,000	1,299	1,500	15.47%
331 Utilities	12,892	16,000	16,275	17,000	4.45%
332 Communications	214	-	915	900	-1.64%
341 Rental of Equipment	68	540	500	540	8.00%
342 Lease Purchase	650	1,000	-	1,000	100.00%
351 Maintenance - Equipment	19,041	19,925	17,687	19,925	12.65%
352 Maintenance - Vehicles	145	2,500	1,000	7,500	650.00%
353 Maintenance - Buildings	9,486	10,000	2,680	10,000	273.13%
354 Maintenance - Facilities	19,887	26,000	14,694	26,000	76.94%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 78,254</b>	<b>\$ 106,465</b>	<b>\$ 69,248</b>	<b>\$ 113,865</b>	<b>64.43%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
401.01 Equipment-Designated	-	-	-	-	0.00%
402 Furniture	-	-	-	5,000	100.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	10,000	100.00%
405 Facilities	-	-	-	-	0.00%
405.01 Facilities - Designated	-	-	-	-	0.00%
405B Facilities - Contract	-	9,500	-	9,500	100.00%
410 Depreciation Expense	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ 9,500</b>	<b>\$ -</b>	<b>\$ 24,500</b>	<b>100.00%</b>
<b>500 DEBT SERVICE</b>					
501D Note Payments - Golf Carts	-	-	-	-	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
945 Trsf Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$655,960</b>	<b>\$835,618</b>	<b>\$687,722</b>	<b>\$947,380</b>	<b>37.76%</b>

**CITY OF SAPULPA**

6/1/2022

FUND: 34

**LIBRARY FUND**

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

**FISCAL YEAR 22-23**

**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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Intergovernmental:						
4031	State Aid Grant	\$ 12,577	\$ -	\$ 12,595	\$ -	-100.00%
4091	OK Dept of Libraries	-	-	26,969	-	-100.00%
		<u>\$ 12,577</u>	<u>\$ -</u>	<u>\$ 39,564</u>	<u>\$ -</u>	<u>-100.00%</u>
Fines & Forfeitures:						
4072	Book Fines	\$ 687	\$ 1,000	\$ 512	\$ 500	-2.34%
		<u>\$ 687</u>	<u>\$ 1,000</u>	<u>\$ 512</u>	<u>\$ 500</u>	<u>-2.34%</u>
Charges for Services:						
4050	Rental Fees	\$ 120	\$ 120	\$ 120	\$ 120	0.00%
		<u>\$ 120</u>	<u>\$ 120</u>	<u>\$ 120</u>	<u>\$ 120</u>	<u>0.00%</u>
Interest:						
4081	Interest Earnings	\$ 158	\$ 200	\$ 98	\$ 100	2.04%
		<u>\$ 158</u>	<u>\$ 200</u>	<u>\$ 98</u>	<u>\$ 100</u>	<u>2.04%</u>
Miscellaneous:						
4080	Miscellaneous	\$ 3,900	\$ 4,000	\$ 3,301	\$ 3,500	6.03%
4082	Donations	718	-	402	-	-100.00%
4086	Reimbursements	400	-	-	-	0.00%
4092	Grant - Private	-	-	-	-	0.00%
		<u>\$ 5,018</u>	<u>\$ 4,000</u>	<u>\$ 3,703</u>	<u>\$ 3,500</u>	<u>-5.48%</u>
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 190,145	\$ 175,539	\$ 206,172	\$ 194,386	-5.72%
4920	SMA	220,000	250,000	250,000	190,000	-24.00%
		<u>\$ 410,145</u>	<u>\$ 425,539</u>	<u>\$ 456,172</u>	<u>\$ 384,386</u>	<u>-15.74%</u>
	<b>TOTAL REVENUE/RESOURCES</b>	<u>\$ 428,705</u>	<u>\$ 430,859</u>	<u>\$ 500,169</u>	<u>\$ 388,606</u>	<u>-22.31%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 292,629	\$ 324,675	\$ 301,715	\$ 336,328	11.47%
200	Materials & Supplies	14,298	17,850	25,201	25,142	-0.23%
300	Other Services & Charges	79,701	110,250	84,281	125,686	49.13%
400	Capital Outlay	43,037	25,750	67,010	14,000	-79.11%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 429,665</u>	<u>\$ 478,525</u>	<u>\$ 478,207</u>	<u>\$ 501,156</u>	<u>4.80%</u>
<b>CHANGE IN FUND BALANCE</b>		\$ (960)	\$ (47,666)	\$ 21,962	\$ (112,550)	-612.48%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 101,563	\$ 61,591	\$ 100,603	\$ 122,565	21.83%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 100,603	\$ 13,925	\$ 122,565	\$ 10,015	-91.83%

**CAPITAL OUTLAY - DETAIL**

407-Books

Books, E-Books, Audio Books, CD's,

DVD's

\$ 14,000

**Total Fund Capital Outlay**

\$ 14,000

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 203,264	\$ 223,000	\$ 210,943	\$ 246,000	16.62%
102 Overtime	-	500	229	500	118.34%
105 Severance Pay	-	5,200	5,490	-	-100.00%
106 Sick Leave Incentive Pay	-	-	-	-	0.00%
107 Tenure Pay	950	1,625	1,538	1,026	-33.29%
121 Car Allowance	-	-	-	-	0.00%
131 FICA Tax	12,217	14,000	13,120	15,300	16.62%
132 Medicare Tax	2,857	3,300	2,068	3,600	74.08%
133 Employee Insurance	41,911	44,200	37,290	37,550	0.70%
134 Worker's Compensation	10,755	11,850	10,192	11,212	10.01%
135 Unemployment Compensation	1,335	1,460	1,644	1,800	9.49%
136 Retirement	2,600	2,800	2,461	2,600	5.65%
141 Contract Labor	16,740	16,740	16,740	16,740	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 292,629</b>	<b>\$ 324,675</b>	<b>\$ 301,715</b>	<b>\$ 336,328</b>	<b>11.47%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 11,044	\$ 13,500	\$ 15,540	\$ 16,277	4.74%
202 Postage	813	1,200	-	1,200	100.00%
211 Janitorial Supplies	2,070	3,150	3,001	3,600	19.96%
212 Chemicals	371	-	-	-	0.00%
214 Operational Supplies	-	-	383	970	153.26%
214D Op Supplies - Donations	-	-	-	-	0.00%
221 Fuel and Oil	-	-	-	-	0.00%
231 Minor Tools	-	-	-	-	0.00%
241 Safety Supplies	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	-	-	-	3,095	100.00%
290 Grant Expense-Other	-	-	6,277	-	-100.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 14,298</b>	<b>\$ 17,850</b>	<b>\$ 25,201</b>	<b>\$ 25,142</b>	<b>-0.23%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 22	\$ 1,500	\$ 1,261	\$ 1,725	36.80%
301A Training and Travel - Grants	-	-	2,934	-	-100.00%
301B Training and Travel - State Aid	-	-	-	-	0.00%
302 Dues and Subscriptions	7,831	10,000	7,833	22,186	183.24%
311 Professional Services	1,560	3,000	1,560	3,450	121.15%
312 Advertising	220	500	475	575	0.00%
313 Printing	-	250	245	250	2.04%
314 Uniform Cleaning	-	-	-	-	0.00%
331 Utilities	19,761	25,000	25,000	25,000	0.00%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	21,779	44,000	19,657	44,000	123.84%
353 Maintenance - Buildings	26,449	22,500	23,716	25,000	5.41%
354 Maintenance - Facilities	2,079	3,500	1,600	3,500	118.75%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 79,701</b>	<b>\$ 110,250</b>	<b>\$ 84,281</b>	<b>\$ 125,686</b>	<b>49.13%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ 7,535	\$ -	\$ -	\$ -	0.00%
401A Equipment (State Aid Grants)	14,040	-	11,056	-	-100.00%
401B Equipment (Private Grants)	-	-	-	-	0.00%
402 Furniture	-	-	-	-	0.00%
402A Furniture (State Aid Grants)	-	-	105	-	-100.00%
402B Furniture - Grant	-	-	20,197	-	-100.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
406 Land	-	-	-	-	0.00%
407 Books	21,462	25,750	24,973	14,000	-43.94%
407A Books (State Aid Grants)	-	-	9,628	-	-100.00%
407B Books (Donations)	-	-	-	-	0.00%
407C Books (Grants)	-	-	1,051	-	-100.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 43,037</b>	<b>\$ 25,750</b>	<b>\$ 67,010</b>	<b>\$ 14,000</b>	<b>-79.11%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
945 Trsf Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 429,665</b>	<b>\$ 478,525</b>	<b>\$ 478,207</b>	<b>\$ 501,156</b>	<b>4.80%</b>

# CITY OF SAPULPA

5/31/2022

FUND: 35

## PARKS & RECREATION SERVICES FUND

### REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 22-23

**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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Services:						
4054	Concession Revenue	\$ 584	\$ 5,000	\$ 1,947	\$ 2,000	2.72%
4062	Recreation Program Income	-	2,500	-	1,000	100.00%
4063	Admissions	158	500	-	-	0.00%
4088	Rental Income	10,624	11,000	11,585	11,000	-5.05%
		<b>\$ 11,366</b>	<b>\$ 19,000</b>	<b>\$ 13,532</b>	<b>\$ 14,000</b>	<b>3.46%</b>
Interest:						
4081	Interest Earnings	\$ 419	\$ 500	\$ 238	\$ 300	26.05%
		<b>\$ 419</b>	<b>\$ 500</b>	<b>\$ 238</b>	<b>\$ 300</b>	<b>26.05%</b>
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	147,370	-	17,602	-	
4086	Reimbursements	360	-	5,346	-	-100.00%
		<b>\$ 147,730</b>	<b>\$ -</b>	<b>\$ 22,948</b>	<b>\$ -</b>	<b>-100.00%</b>
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 380,291	\$ 351,078	\$ 412,343	\$ 388,773	-5.72%
4920	SMA	310,000	250,000	250,000	305,000	22.00%
		<b>\$ 690,291</b>	<b>\$ 601,078</b>	<b>\$ 662,343</b>	<b>\$ 693,773</b>	<b>4.75%</b>
<b>TOTAL REVENUE/RESOURCES</b>		<b>\$ 849,806</b>	<b>\$ 620,578</b>	<b>\$ 699,061</b>	<b>\$ 708,073</b>	<b>1.29%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 488,769	\$ 616,510	\$ 549,667	\$ 635,238	15.57%
200	Materials & Supplies	25,472	37,900	31,810	53,500	68.19%
300	Other Services & Charges	105,536	141,100	141,798	183,950	29.73%
400	Capital Outlay	152,230	-	-	30,000	100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<b>\$ 772,007</b>	<b>\$ 795,510</b>	<b>\$ 723,275</b>	<b>\$ 902,688</b>	<b>24.81%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ 77,799</b>	<b>\$ (174,932)</b>	<b>\$ (24,214)</b>	<b>\$ (194,615)</b>	<b>703.73%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 168,693</b>	<b>\$ 204,752</b>	<b>\$ 246,492</b>	<b>\$ 222,278</b>	<b>-9.82%</b>
<b>ESTIMATED RESERVED ENDING FUND BALANCE</b>		<b>\$ 9,150</b>	<b>\$ 7,119</b>	<b>\$ 9,150</b>	<b>\$ 6,150</b>	<b>-32.79%</b>
<b>ESTIMATED UNRESERVED ENDING FUND BALANCE</b>		<b>\$ 237,342</b>	<b>\$ 22,701</b>	<b>\$ 213,128</b>	<b>\$ 21,513</b>	<b>-89.91%</b>

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
401-Equipment	Sump Pump	\$ 2,500
	Accessible Swings	4,500
	Gaga Pit	5,000
	Treadmill for BTW	6,000
	Total Equipment	<b>\$ 18,000</b>
	405-Facilities	Replacement Shade Covers-Liberty
Security Cameras-Bartlett Complex		5,000
Total Facilities		<b>\$ 12,000</b>
<b>Total Capital Outlay</b>		<b>\$ 30,000</b>



EXPENDITURES/APPROPRIATIONS DETAIL

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 305,497	\$ 388,500	\$ 360,851	\$ 421,000	16.67%
102	Overtime	9,215	12,700	14,194	14,000	-1.37%
105	Severance Pay	6,289	-	-	-	0.00%
106	Sick Leave Incentive Pay	2,307	3,900	2,127	4,100	92.76%
107	Tenure Pay	4,991	5,350	5,175	5,547	7.19%
121	Car Allowance	-	-	788	800	1.52%
124	Tool/Equipment Allowance	841	960	940	960	2.13%
131	FICA Tax	19,359	25,500	22,833	27,600	20.88%
132	Medicare Tax	4,527	6,000	5,339	6,500	21.75%
133	Employee Insurance	77,967	104,850	64,886	75,700	16.67%
134	Worker's Compensation	16,883	18,575	17,755	19,531	10.00%
135	Unemployment Compensation	2,155	2,275	2,831	5,500	94.28%
136	Retirement	3,698	3,900	10,548	10,000	-5.20%
141	Contract Labor	35,040	44,000	41,400	44,000	6.28%
	<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 488,769</b>	<b>\$ 616,510</b>	<b>\$ 549,667</b>	<b>\$ 635,238</b>	<b>15.57%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ 398	\$ 600	\$ 649	\$ 850	30.97%
211	Janitorial Supplies	1,357	3,000	1,983	5,500	177.36%
212	Chemicals	2,535	4,000	2,529	4,000	58.17%
213	Concession Supplies	783	3,000	1,157	3,000	159.29%
214	Operating Supplies	-	-	275	500	81.82%
221	Fuel and Oil	8,386	10,000	10,629	12,000	12.90%
231	Minor Tools	400	300	250	300	20.00%
241	Safety Supplies	1,417	1,500	1,410	2,700	91.49%
243	Recreational Supplies	4,671	6,500	2,866	6,500	126.80%
244	Employee Motivation Supplies	-	-	-	-	0.00%
260	Minor Equipment & Furnishings	5,525	9,000	10,062	18,150	80.38%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 25,472</b>	<b>\$ 37,900</b>	<b>\$ 31,810</b>	<b>\$ 53,500</b>	<b>68.19%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ 1,215	\$ 4,000	\$ 335	\$ 9,000	2586.57%
302	Dues and Subscriptions	304	1,000	1,261	1,850	46.71%
311	Professional Services	4,390	9,000	3,650	6,000	64.38%
312	Advertising	128	500	-	500	100.00%
313	Printing	1,132	1,500	722	1,500	107.76%
314	Uniform Cleaning	600	1,000	969	1,000	3.20%
323	Survey/Title Research	-	1,000	-	1,000	100.00%
331	Utilities	56,082	62,000	61,467	64,000	4.12%
332	Communications	553	1,100	1,040	1,100	5.77%
341	Rental of Equipment	477	1,500	823	1,500	82.26%
351	Maintenance - Equipment	7,190	9,000	7,446	9,000	20.87%
352	Maintenance - Vehicles	1,821	1,500	2,725	12,000	340.37%
353	Maintenance - Buildings	9,743	15,000	19,209	25,000	30.15%
354	Maintenance - Facilities	19,596	30,000	39,663	47,500	19.76%
354A	Maintenance - Facilities (Heritage)	2,305	3,000	2,488	3,000	20.58%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 105,536</b>	<b>\$ 141,100</b>	<b>\$ 141,798</b>	<b>\$ 183,950</b>	<b>29.73%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ 18,000	100.00%
402	Furniture	-	-	-	-	0.00%
403	Vehicles	-	-	-	-	0.00%
404	Building and Fixtures	3,116	-	-	-	0.00%
405	Facilities	-	-	-	12,000	100.00%
406	Land	149,114	-	-	-	0.00%
	<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 152,230</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>100.00%</b>
<b>500 DEBT SERVICE</b>						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>						
960	Grants & Aid	-	-	-	-	0.00%
	<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 772,007</b>	<b>\$ 795,510</b>	<b>\$ 723,275</b>	<b>\$ 902,688</b>	<b>24.81%</b>

**CITY OF SAPULPA**

5/31/2022

FUND: 36

**SAPULPA AQUATICS CENTER FUND**

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

**FISCAL YEAR 22-23**

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

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Service:						
4050	Rental Income	\$ 5,876	\$ 12,000	\$ 7,942	\$ 12,000	51.10%
4062	Swimming Pool Fees	15,972	70,000	49,000	60,000	22.45%
4063	Aquatics Program Income	-	7,500	2,000	7,000	250.00%
4064	Season Passes	-	5,000	3,370	7,000	107.72%
		<u>\$ 21,848</u>	<u>\$ 94,500</u>	<u>\$ 62,312</u>	<u>\$ 86,000</u>	38.02%
Interest:						
4081	Interest Earnings	\$ 53	\$ 100	\$ 36	\$ 60	66.67%
		<u>\$ 53</u>	<u>\$ 100</u>	<u>\$ 36</u>	<u>\$ 60</u>	66.67%
Miscellaneous:						
4049	Short & Long	\$ (78)	\$ -	\$ -	\$ -	0.00%
4054	Concession Revenue	6,285	30,000	23,072	33,000	43.03%
4080	Miscellaneous	-	-	-	-	0.00%
4082	Donations	-	15,000	-	-	0.00%
4086	Reimbursements	270	-	-	-	0.00%
		<u>\$ 6,477</u>	<u>\$ 45,000</u>	<u>\$ 23,072</u>	<u>\$ 33,000</u>	43.03%
Transfers In:						
4920	SMA	\$ 15,000	\$ -	\$ -	\$ 90,000	100.00%
		<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,000</u>	100.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 43,378</u>	<u>\$ 139,600</u>	<u>\$ 85,420</u>	<u>\$ 209,060</u>	144.74%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 14,962	\$ 112,550	\$ 59,302	\$ 103,902	75.21%
200	Materials & Supplies	12,503	33,575	25,825	34,075	31.95%
300	Other Services & Charges	15,940	31,600	31,148	38,100	22.32%
400	Capital Outlay	-	-	-	11,500	100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 43,405</u>	<u>\$ 177,725</u>	<u>\$ 116,275</u>	<u>\$ 187,577</u>	61.32%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ (27)</u>	<u>\$ (38,125)</u>	<u>\$ (30,855)</u>	<u>\$ 21,483</u>	-169.63%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 31,110</u>	<u>\$ 43,177</u>	<u>\$ 31,083</u>	<u>\$ 228</u>	-99.27%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 31,083</u>	<u>\$ 5,052</u>	<u>\$ 228</u>	<u>\$ 21,711</u>	9422.37%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
401-Equipment	Back up Motors for slide & filter	\$ 5,500
		<u>\$ 5,500</u>
402-Furniture	Deck Chairs	\$ 6,000
		<u>\$ 6,000</u>
	<b>Total Capital Outlay</b>	<u>\$ 11,500</u>

# CITY OF SAPULPA

FUND: 36

## SAPULPA AQUATICS CENTER FUND

### EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 11,643	\$ 98,500	\$ 50,000	\$ 90,000	80.00%
102 Overtime	-	1,000	1,000	900	-10.00%
131 FICA Tax	722	6,200	2,650	5,700	115.09%
132 Medicare Tax	169	1,450	652	1,350	107.06%
133 Employee Insurance	-	-	-	-	0.00%
134 Worker's Compensation	2,339	5,000	4,502	4,952	10.00%
135 Unemployment Compensation	89	400	348	1,000	187.36%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	-	-	150	-	-100.00%
142 Commissions	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 14,962</b>	<b>\$ 112,550</b>	<b>\$ 59,302</b>	<b>\$ 103,902</b>	<b>75.21%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 96	\$ 200	\$ 331	\$ 200	-39.58%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	303	600	405	600	48.15%
212 Chemicals	7,873	14,000	13,950	14,000	0.36%
213 Concession Supplies	4,170	16,000	8,214	16,000	94.79%
214 Operational Supplies	-	-	-	-	0.00%
231 Minor Tools	-	-	-	-	0.00%
241 Safety Supplies	61	600	800	600	-25.00%
243 Recreational Supplies	-	50	-	50	100.00%
244 Employee Motivation Supplies	-	125	125	125	0.00%
260 Minor Equipment & Furnishings	-	2,000	2,000	2,500	25.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 12,503</b>	<b>\$ 33,575</b>	<b>\$ 25,825</b>	<b>\$ 34,075</b>	<b>31.95%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 580	\$ 400	\$ 400	\$ 400	0.00%
302 Dues and Subscriptions	234	450	-	450	100.00%
303 Credit Card Processing Fees	2,325	3,500	3,454	3,500	1.33%
311 Professional Services	-	300	-	300	100.00%
311B Prof. Services - Ins. (R.P.R.)	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	-	-	-	0.00%
314 Uniform Cleaning	337	450	450	450	0.00%
323 Survey/Title Research	-	-	-	-	0.00%
331 Utilities	2,584	9,000	9,445	9,500	0.58%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
342 Lease Purchase	-	-	-	-	0.00%
351 Maintenance - Equipment	9,880	9,000	8,944	12,000	34.17%
353 Maintenance - Buildings	-	2,500	2,500	2,500	0.00%
354 Maintenance - Facilities	-	6,000	5,955	9,000	51.13%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 15,940</b>	<b>\$ 31,600</b>	<b>\$ 31,148</b>	<b>\$ 38,100</b>	<b>22.32%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ 5,500	100.00%
402 Furniture	-	-	-	6,000	100.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405B Facilities-Contract	-	-	-	-	0.00%
410 Grants	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,500</b>	<b>100.00%</b>
<b>500 DEBT SERVICE</b>					
501 NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
505 MORTGAGE PAYMENT	-	-	-	-	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
920 SMA	\$ -	\$ -	\$ -	\$ -	0.00%
960 Grants & Aid	-	-	-	-	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 43,405</b>	<b>\$ 177,725</b>	<b>\$ 116,275</b>	<b>\$ 187,577</b>	<b>61.32%</b>

CITY OF SAPULPA

5/31/2022

FUND: 44

MAJOR THOROUGHFARE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 22-23

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

		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 3,687	\$ 4,000	\$ 1,612	\$ 2,000	24.07%
		<u>\$ 3,687</u>	<u>\$ 4,000</u>	<u>\$ 1,612</u>	<u>\$ 2,000</u>	24.07%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	22,321	-	14,286	-	-100.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 22,321</u>	<u>\$ -</u>	<u>\$ 14,286</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 380,291	\$ 351,078	\$ 412,343	\$ 388,773	-5.72%
		<u>\$ 380,291</u>	<u>\$ 351,078</u>	<u>\$ 412,343</u>	<u>\$ 388,773</u>	-5.72%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 406,299</u>	<u>\$ 355,078</u>	<u>\$ 428,241</u>	<u>\$ 390,773</u>	-8.75%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	6,738	16,000	7,818	15,000	91.86%
300	Other Services & Charges	364,627	540,000	394,740	560,000	41.87%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 371,365</u>	<u>\$ 556,000</u>	<u>\$ 402,558</u>	<u>\$ 575,000</u>	42.84%
<b>CHANGE IN FUND BALANCE</b>		\$ 34,934	\$ (200,922)	\$ 25,683	\$ (184,227)	-817.31%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 680,040	\$ 627,277	\$ 714,974	\$ 740,657	3.59%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 714,974	\$ 426,355	\$ 740,657	\$ 556,430	-24.87%

FUND: 44

MAJOR THOROUGHFARE FUND

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
102 Overtime	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
131 FICA Tax	-	-	-	-	0.00%
132 Medicare Tax	-	-	-	-	0.00%
133 Employee Insurance	-	-	-	-	0.00%
134 Workman's Compensation	-	-	-	-	0.00%
135 Unemployment Compensation	-	-	-	-	0.00%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
212 Chemicals	-	-	-	-	0.00%
221 Fuel and Oil	-	-	-	-	0.00%
231 Minor Tools	-	-	-	-	0.00%
251 Sign Supplies	6,738	16,000	7,818	15,000	91.86%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 6,738</b>	<b>\$ 16,000</b>	<b>\$ 7,818</b>	<b>\$ 15,000</b>	<b>91.86%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
310 Freight Charges	-	-	-	-	0.00%
311 Professional Services	-	-	-	-	0.00%
311B Professional Services - (CA & RPR)	-	-	-	-	0.00%
311D Professional Services - Testing	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	-	-	-	0.00%
314 Uniform Cleaning	-	-	-	-	0.00%
323 Survey & Title Research	-	-	-	-	0.00%
331 Utilities	156,062	175,000	147,276	175,000	18.82%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	-	-	-	-	0.00%
352 Maintenance - Vehicles	-	-	-	-	0.00%
354 Maintenance - Facilities	132,606	165,000	198,620	165,000	-16.93%
390 Contingency For Expenses Not Budgeted	75,959	200,000	48,844	220,000	350.41%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 364,627</b>	<b>\$ 540,000</b>	<b>\$ 394,740</b>	<b>\$ 560,000</b>	<b>41.87%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405A Facilities - In House	-	-	-	-	0.00%
405B Facilities - Contract	-	-	-	-	0.00%
405C Facilities - R-O-W Acquisitions	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501C.02 Lease Purchase (Paver)	\$ -	\$ -	\$ -	\$ -	0.00%
501C.03 Lease Purchase (Sweeper)	-	-	-	-	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
929 Trsfr Out: Stormwater Management	\$ -	\$ -	\$ -	\$ -	0.00%
930 Trsfr Out: Street and Alley	-	-	-	-	0.00%
945 Trsfr Out: CIP Fund	-	-	-	-	0.00%
960 Trsfr Out: Grants & Aid	-	-	-	-	0.00%
996 Trsfr Out: Series 2004 CIP	-	-	-	-	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL APPROPRIATIONS/EXPENDITURES:</b>	<b>\$ 371,365</b>	<b>\$ 556,000</b>	<b>\$ 402,558</b>	<b>\$ 575,000</b>	<b>42.84%</b>

CITY OF SAPULPA

5/31/2022

FUND: 46

WATER AND SEWER IMPROVEMENT FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 22-23

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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 763	\$ 1,000	\$ 479	\$ 500	4.38%
		<u>\$ 763</u>	<u>\$ 1,000</u>	<u>\$ 479</u>	<u>\$ 500</u>	4.38%
Miscellaneous:						
4080	Miscellaneous	\$ 813	\$ -	\$ 4,535	\$ -	-100.00%
4086	Reimbursements	7,761	-	18,150	-	-100.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 8,574</u>	<u>\$ -</u>	<u>\$ 22,685</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 760,581	\$ 702,155	\$ 824,687	\$ 777,545	-5.72%
4920	SMA	80,000	150,000	150,000	125,000	-16.67%
4948	Water Resources	-	5,000	5,000	-	-100.00%
		<u>\$ 840,581</u>	<u>\$ 857,155</u>	<u>\$ 979,687</u>	<u>\$ 902,545</u>	-7.87%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 849,918</u>	<u>\$ 858,155</u>	<u>\$ 1,002,851</u>	<u>\$ 903,045</u>	-9.95%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 577,115	\$ 783,251	\$ 641,906	\$ 825,795	28.65%
200	Materials & Supplies	28,185	40,536	36,107	40,224	11.40%
300	Other Services & Charges	217,975	306,624	320,435	384,102	19.87%
400	Capital Outlay	-	-	6,445	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 823,275</u>	<u>\$ 1,130,411</u>	<u>\$ 1,004,893</u>	<u>\$ 1,250,121</u>	24.40%
<b>CHANGE IN FUND BALANCE</b>		\$ 26,643	\$ (272,256)	\$ (2,042)	\$ (347,076)	16896.87%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 405,923	\$ 317,729	\$ 432,566	\$ 430,524	-0.47%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 432,566	\$ 45,473	\$ 430,524	\$ 83,448	-80.62%

FUND: 46

WATER AND SEWER IMPROVEMENT FUND

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 354,184	\$ 467,300	\$ 399,561	\$ 500,300	25.21%
102 Overtime	54,041	50,000	51,369	55,250	7.56%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	1,290	2,034	1,231	2,614	112.35%
107 Tenure Pay	6,751	8,102	7,189	7,538	4.85%
109 Foul Weather Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	3,731	4,440	3,868	4,800	24.10%
131 FICA Tax	24,794	33,300	27,246	36,000	32.13%
132 Medicare Tax	5,799	7,800	6,371	8,300	30.28%
133 Employee Insurance	95,617	165,900	110,576	164,650	48.90%
134 Worker's Compensation	19,527	23,400	21,357	23,493	10.00%
135 Unemployment Compensation	2,177	2,675	2,946	3,250	10.32%
136 Retirement	9,204	18,300	10,192	19,600	92.31%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 577,115</b>	<b>\$ 783,251</b>	<b>\$ 641,906</b>	<b>\$ 825,795</b>	<b>28.65%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 152	\$ 180	\$ 72	\$ 144	100.00%
202 Postage	-	-	-	-	0.00%
203 Film & Processing	-	-	-	-	0.00%
211 Janitorial Supplies	398	156	412	480	16.50%
212 Chemicals	-	1,800	1,000	1,000	0.00%
214 Operational Supplies	538	600	525	600	14.29%
221 Fuel and Oil	19,935	24,000	23,973	26,000	8.46%
231 Minor Tools	891	1,200	1,091	1,200	9.99%
241 Safety Supplies	3,440	4,800	3,494	3,600	3.03%
260 Minor Equipment & Furnishings	2,831	7,800	5,540	7,200	29.96%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 28,185</b>	<b>\$ 40,536</b>	<b>\$ 36,107</b>	<b>\$ 40,224</b>	<b>11.40%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 545	\$ 2,184	\$ 1,382	\$ 14,184	926.34%
302 Dues and Subscriptions	4,719	5,268	4,888	5,568	13.91%
311 Professional Services	-	30,000	30,000	30,000	0.00%
311A Prof. Serv. - Eng. (Design Only)	-	-	5,500	30,000	445.45%
311B Prof. Serv. - Insp. (Bid, C.A., & R.P.R.)	5,520	20,000	23,480	24,000	2.21%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	-	-	-	0.00%
314 Uniform Cleaning	596	1,500	799	1,500	87.73%
315 Administration Fees - NPDES	-	-	-	-	0.00%
331 Utilities	8,267	8,700	11,296	12,000	6.23%
332 Communications	214	540	209	300	43.54%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	15,700	23,532	23,475	24,000	2.24%
352 Maintenance - Vehicles	10,397	11,700	13,321	13,200	-0.91%
353 Maintenance - Buildings	292	3,000	1,913	3,000	56.82%
354 Maintenance - Facilities	171,725	200,200	204,172	226,350	10.86%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 217,975</b>	<b>\$ 306,624</b>	<b>\$ 320,435</b>	<b>\$ 384,102</b>	<b>19.87%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ 6,445	\$ -	-100.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405A Facilities - In House	-	-	-	-	0.00%
405B Facilities - Contract	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,445</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
945 Transfer Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
960 Transfer Out: Grants & Aid Fund	-	-	-	-	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 823,275</b>	<b>\$ 1,130,411</b>	<b>\$ 1,004,893</b>	<b>\$ 1,250,121</b>	<b>24.40%</b>

CITY OF SAPULPA

5/31/2022

FUND: 57

E - 911

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 22-23

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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Service:						
4059	Miscellaneous E-911 Charges	\$ 6,895	\$ 6,500	\$ 6,172	\$ 6,000	-2.79%
4059A	SW Bell Telephone (AT&T)	17,872	19,000	14,892	15,000	0.73%
4059B	Oklahoma Comm. Systems	2,865	3,000	2,856	2,850	-0.21%
4059C	Cimarron Telephone	1,037	750	1,151	1,000	-13.12%
4060	INCOG - Wireless	322,537	330,000	291,300	290,000	-0.45%
		<u>\$ 351,206</u>	<u>\$ 359,250</u>	<u>\$ 316,371</u>	<u>\$ 314,850</u>	-0.48%
Interest:						
4081	Interest Earnings	\$ 232	\$ 350	\$ 70	\$ 50	-28.57%
		<u>\$ 232</u>	<u>\$ 350</u>	<u>\$ 70</u>	<u>\$ 50</u>	-28.57%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910	General Fund	\$ 140,000	\$ 190,000	\$ 190,000	\$ 400,000	110.53%
		<u>\$ 140,000</u>	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 400,000</u>	110.53%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 491,438</u>	<u>\$ 549,600</u>	<u>\$ 506,441</u>	<u>\$ 714,900</u>	41.16%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 485,095	\$ 553,064	\$ 553,485	\$ 589,898	6.58%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	53,510	65,400	60,345	72,000	19.31%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 538,605</u>	<u>\$ 618,464</u>	<u>\$ 613,830</u>	<u>\$ 661,898</u>	7.83%
<b>CHANGE IN FUND BALANCE</b>		\$ (47,167)	\$ (68,864)	\$ (107,389)	\$ 53,002	-149.36%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 159,521	\$ 99,076	\$ 112,354	\$ 4,965	-95.58%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 112,354	\$ 30,212	\$ 4,965	\$ 57,967	1067.51%



FUND: 57

E - 911

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual	Budgeted	Estimated	Approved	Percent
	20-21	21-22	21-22	22-23	of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 331,854	\$ 365,142	\$ 371,429	\$ 380,200	2.36%
102 Overtime	26,557	20,000	36,798	40,000	8.70%
103 Holiday Pay	-	-	-	-	0.00%
105 Severance	-	-	6,118	-	
107 Tenure Pay	1,963	3,122	2,314	2,238	-3.28%
123 Uniform Cleaning Allowance	2,453	3,000	2,716	3,000	10.46%
124 Tool/Equipment Allowance	-	-	-	-	0.00%
131 FICA Tax	21,305	24,000	25,644	26,300	2.56%
132 Medicare Tax	4,983	5,650	5,997	6,200	3.39%
133 Employee Insurance	72,686	104,350	77,970	106,500	36.59%
134 Workman's Compensation	16,857	18,550	16,688	18,360	10.02%
135 Unemployment Compensation	1,933	2,050	2,913	2,500	-14.18%
136 Retirement	4,504	7,200	4,898	4,600	-6.08%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 485,095</b>	<b>\$ 553,064</b>	<b>\$ 553,485</b>	<b>\$ 589,898</b>	<b>6.58%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
212 Chemicals	-	-	-	-	0.00%
231 Minor Tools	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>300 OTHER SERVICE AND CHARGES</b>					
302 Dues & Subscriptions	\$ 345	\$ 400	\$ 345	\$ 500	44.93%
312 Advertising	-	-	-	-	0.00%
315 Fees & Other Charges	-	-	-	-	0.00%
315.01 Fees & Other Charges - Wireless	53,165	65,000	60,000	71,500	19.17%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 53,510</b>	<b>\$ 65,400</b>	<b>\$ 60,345</b>	<b>\$ 72,000</b>	<b>19.31%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
910 Transfer Out: General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 538,605</b>	<b>\$ 618,464</b>	<b>\$ 613,830</b>	<b>\$ 661,898</b>	<b>7.83%</b>

**CITY OF SAPULPA**

5/31/2022

FUND: 58

**MUNICIPAL JUVENILE COURT**

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

**FISCAL YEAR 22-23**

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

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Fines & Forfeitures:						
4070	Juvenile Court Fines	\$ 17,153	\$ 20,000	\$ 14,953	\$ 20,000	33.76%
4070.02	Drug and Alcohol Fee	\$ 885	\$ 1,500	\$ 1,300	\$ 1,500	15.38%
		<u>\$ 18,038</u>	<u>\$ 21,500</u>	<u>\$ 16,253</u>	<u>\$ 21,500</u>	32.29%
Interest:						
4081	Interest Earnings	\$ 58	\$ 100	\$ 36	\$ 50	38.89%
		<u>\$ 58</u>	<u>\$ 100</u>	<u>\$ 36</u>	<u>\$ 50</u>	38.89%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 18,096</u>	<u>\$ 21,600</u>	<u>\$ 16,289</u>	<u>\$ 21,550</u>	32.30%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 10,436	\$ 22,250	\$ 21,635	\$ 22,250	2.84%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	3,800	525	3,800	623.81%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 10,436</u>	<u>\$ 26,050</u>	<u>\$ 22,160</u>	<u>\$ 26,050</u>	17.55%
<b>CHANGE IN FUND BALANCE</b>		\$ 7,660	\$ (4,450)	\$ (5,871)	\$ (4,500)	-23.36%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 30,095	\$ 39,413	\$ 37,755	\$ 31,884	-15.55%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 37,755	\$ 34,963	\$ 31,884	\$ 27,384	-14.11%

EXPENDITURES/APPROPRIATIONS DETAIL

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 6,118	\$ 6,700	\$ 6,163	\$ 6,700	8.71%
102	Overtime	-	-	-	-	0.00%
103	Holiday Pay	-	-	-	-	0.00%
108	Call Back Pay	-	-	-	-	0.00%
131	FICA Tax	379	450	382	450	17.80%
132	Medicare Tax	89	100	90	100	11.11%
133	Employee Insurance	-	-	-	-	0.00%
134	Worker's Compensation	-	-	-	-	0.00%
136	Retirement	-	-	-	-	0.00%
137	Disability Insurance	-	-	-	-	0.00%
141	Contract Labor	3,850	15,000	15,000	15,000	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 10,436</b>	<b>\$ 22,250</b>	<b>\$ 21,635</b>	<b>\$ 22,250</b>	<b>2.84%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
214	Operational Supplies	-	-	-	-	0.00%
221	Fuel and Oil	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>300 OTHER SERVICE AND CHARGES</b>						
311	Professional Services	\$ -	\$ 3,500	\$ 225	\$ 3,500	1455.56%
313	Printing	-	300	300	300	0.00%
315	Fees & Other Charges	-	-	-	-	0.00%
332	Communications	-	-	-	-	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ -</b>	<b>\$ 3,800</b>	<b>\$ 525</b>	<b>\$ 3,800</b>	<b>623.81%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
910	Transfer Out: General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL APPROPRIATIONS/EXPENDITURES:</b>		<b>\$ 10,436</b>	<b>\$ 26,050</b>	<b>\$ 22,160</b>	<b>\$ 26,050</b>	<b>17.55%</b>

**CITY OF SAPULPA**

5/31/2022

FUND: 59

**HOTEL/MOTEL TAX FUND**

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

**FISCAL YEAR 22-23**

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

		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>REVENUES/RESOURCES:</b>						
Taxes:						
4004	Hotel/Motel Tax	\$ 242,481	\$ 235,000	\$ 304,553	\$ 275,000	-9.70%
		<u>\$ 242,481</u>	<u>\$ 235,000</u>	<u>\$ 304,553</u>	<u>\$ 275,000</u>	-9.70%
Interest:						
4081	Interest Earnings	\$ 456	\$ 1,000	\$ 387	\$ 500	29.20%
		<u>\$ 456</u>	<u>\$ 1,000</u>	<u>\$ 387</u>	<u>\$ 500</u>	29.20%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4920	SMA	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 242,937</u>	<u>\$ 236,000</u>	<u>\$ 304,940</u>	<u>\$ 275,500</u>	-9.65%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
501-Tourism						
	100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
	200-Materials & Supplies	-	-	-	-	0.00%
	300-Other Fees & Charges	49,073	44,063	57,104	51,563	-9.70%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	-	-	-	-	0.00%
		<u>\$ 49,073</u>	<u>\$ 44,063</u>	<u>\$ 57,104</u>	<u>\$ 51,563</u>	-9.70%
559-Economic Development						
	100-Personnel Services	\$ 47,438	\$ 194,350	\$ 122,911	\$ 124,116	0.98%
	200-Materials & Supplies	2,744	5,700	881	5,700	546.99%
	300-Other Fees & Charges	17,265	102,630	10,237	94,400	822.15%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	-	-	-	-	0.00%
		<u>\$ 67,447</u>	<u>\$ 302,680</u>	<u>\$ 134,029</u>	<u>\$ 224,216</u>	67.29%
590-Non-Departmental						
	100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
	200-Materials & Supplies	-	-	-	-	0.00%
	300-Other Fees & Charges	-	-	-	-	0.00%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	49,073	44,063	57,104	51,563	-9.70%
		<u>\$ 49,073</u>	<u>\$ 44,063</u>	<u>\$ 57,104</u>	<u>\$ 51,563</u>	-9.70%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 165,593</u>	<u>\$ 390,806</u>	<u>\$ 248,237</u>	<u>\$ 327,342</u>	31.87%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 77,344</u>	<u>\$ (154,806)</u>	<u>\$ 56,703</u>	<u>\$ (51,842)</u>	-191.43%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 203,366</u>	<u>\$ 285,973</u>	<u>\$ 280,710</u>	<u>\$ 337,413</u>	20.20%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 280,710</u>	<u>\$ 131,167</u>	<u>\$ 337,413</u>	<u>\$ 285,571</u>	-15.36%

**NON OPERATING - DETAIL**

938-Transfer Out: Park Development Fund Required Revenue (18.75%) Transfer	\$ 51,563
Total Non Operating	<u>\$ 51,563</u>

DEPT: 01

**TOURISM DEPARTMENT**

Description : TO ENCOURAGING, PROMOTING, AND FOSTERING CONVENTIONS,  
 CONFERENCES AND TOURISM DEVELOPMENT IN THE CITY

EXPENDITURES/APPROPRIATIONS DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
131	FICA Tax	-	-	-	-	0.00%
132	Medicare Tax	-	-	-	-	0.00%
133	Employee Insurance	-	-	-	-	0.00%
134	Workers' Compensation	-	-	-	-	0.00%
135	Unemployment Compensation	-	-	-	-	0.00%
136	Retirement	-	-	-	-	0.00%
141	Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
212	Chemicals	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training & Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues & Subscriptions	-	-	-	-	0.00%
311	Professional Services	49,073	44,063	57,104	51,563	-9.70%
311A	Prof Services-OEDA	-	-	-	-	0.00%
312	Advertising	-	-	-	-	0.00%
313	Printing	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 49,073</b>	<b>\$ 44,063</b>	<b>\$ 57,104</b>	<b>\$ 51,563</b>	<b>-9.70%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>						
960	Trsfr Out: Grants & Aid	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 49,073</b>	<b>\$ 44,063</b>	<b>\$ 57,104</b>	<b>\$ 51,563</b>	<b>-9.70%</b>

DEPT: 59

**ECONOMIC DEVELOPMENT DEPARTMENT**

Description : THE ECONOMIC DEVELOPMENT DEPARTMENT IS RESPONSIBLE FOR ATTRACTING AND RECRUITING BUSINESS AND INDUSTRY TO SAPULPA AS WELL AS RETAINING AND ASSISTING IN THE EXPANSION OF EXISTING COMERCIAL AND INDUSTRIAL ENTERPRISES.

EXPENDITURES/APPROPRIATIONS DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 35,436	\$ 132,400	\$ 83,699	\$ 86,600	3.47%
121	Car Allowance	1,532	6,300	6,063	6,000	-1.04%
124	Cell Phone Allowance	245	1,440	970	960	-1.03%
131	FICA Tax	2,262	8,800	5,465	5,800	6.13%
132	Medicare Tax	529	2,050	1,276	1,400	9.72%
133	Employee Insurance	2,395	26,650	11,633	11,950	2.73%
134	Workers' Compensation	4,348	5,000	6,051	6,656	10.00%
135	Unemployment Compensation	435	410	493	250	-49.29%
136	Retirement	256	11,300	7,261	4,500	-38.03%
141	Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 47,438</b>	<b>\$ 194,350</b>	<b>\$ 122,911</b>	<b>\$ 124,116</b>	<b>0.98%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ 102	\$ 1,500	\$ 200	\$ 1,500	650.00%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
214	Operational Supplies	-	1,200	-	1,200	100.00%
231	Minor Tools	-	-	-	-	0.00%
260	Minor Equipment & Furnishings	2,642	3,000	681	3,000	340.53%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ 2,744</b>	<b>\$ 5,700</b>	<b>\$ 881</b>	<b>\$ 5,700</b>	<b>546.99%</b>
<b>300 OTHER SERVICE AND CHARGES</b>						
301	Training & Travel	\$ 108	\$ 6,000	\$ 2,000	\$ 6,000	200.00%
302	Dues & Subscriptions	5,000	750	-	8,000	100.00%
311	Professional Services	4,000	-	-	-	0.00%
311A	Prof Services-OEDA	-	-	-	-	0.00%
311E	Professional Services-Econ Dev	7,000	15,000	2,500	20,000	700.00%
312	Advertising	-	25,000	5,000	5,000	0.00%
313	Printing	5	3,000	21	3,000	14185.71%
332	Communications	-	480	-	-	0.00%
333	Meeting Expense	-	2,400	-	2,400	100.00%
390	Contingency for Expenses not Budgeted	1,152	50,000	716	50,000	6883.24%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 17,265</b>	<b>\$ 102,630</b>	<b>\$ 10,237</b>	<b>\$ 94,400</b>	<b>822.15%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building & Firmishings	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>						
960	Trsfr Out: Grants & Aid	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 67,447</b>	<b>\$ 302,680</b>	<b>\$ 134,029</b>	<b>\$ 224,216</b>	<b>67.29%</b>

DEPT: 90

**NON-DEPARTMENTAL DEPARTMENT**

Description : THE NON-DEPARTMENTAL IS RESPONSIBLE FOR TRANSFERS TO THE PARKS DEVELOPMENT FUND AND ECONOMIC INCENTIVE CONTRACTS AS WELL AS OTHER ITEMS NOT SPECIFICALLY IDENTIFIED IN OTHER DEPARTMENTS

EXPENDITURES/APPROPRIATIONS DETAIL		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
131	FICA Tax	-	-	-	-	0.00%
132	Medicare Tax	-	-	-	-	0.00%
133	Employee Insurance	-	-	-	-	0.00%
134	Workers' Compensation	-	-	-	-	0.00%
135	Unemployment Compensation	-	-	-	-	0.00%
136	Retirement	-	-	-	-	0.00%
141	Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
212	Chemicals	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training & Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues & Subscriptions	-	-	-	-	0.00%
311	Professional Services	-	-	-	-	0.00%
311A	Prof Services-OEDA	-	-	-	-	0.00%
312	Advertising	-	-	-	-	0.00%
313	Printing	-	-	-	-	0.00%
319	Economic Development Incentive	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>						
938	Trsfr Out: Park Development Fund	\$ 49,073	\$ 44,063	\$ 57,104	\$ 51,563	-9.70%
<b>TOTAL NON OPERATING EXPENSE:</b>		<b>\$ 49,073</b>	<b>\$ 44,063</b>	<b>\$ 57,104</b>	<b>\$ 51,563</b>	<b>-9.70%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 49,073</b>	<b>\$ 44,063</b>	<b>\$ 57,104</b>	<b>\$ 51,563</b>	<b>-9.70%</b>

**SPECIAL REVENUE/CAPITAL FUNDS**



**CITY OF SAPULPA**

5/31/2022

FUND: 37

**PARKS AND RECREATION CAPITAL FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 22-23**

**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
		20-21	21-22	21-22	22-23	of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 82	\$ 50	\$ 57	\$ 50	-12.28%
		<u>\$ 82</u>	<u>\$ 50</u>	<u>\$ 57</u>	<u>\$ 50</u>	-12.28%
Transfers In						
4910	Transfer In: General Fund	\$ 13,450	\$ 10,000	\$ 13,350	\$ 13,500	1.12%
		<u>\$ 13,450</u>	<u>\$ 10,000</u>	<u>\$ 13,350</u>	<u>\$ 13,500</u>	1.12%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 13,532</u>	<u>\$ 10,050</u>	<u>\$ 13,407</u>	<u>\$ 13,550</u>	1.07%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	20,000	-	-	45,000	100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,000</u>	100.00%
<b>CHANGE IN FUND BALANCE</b>		\$ (6,468)	\$ 10,050	\$ 13,407	\$ (31,450)	-334.58%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 51,468	\$ 43,898	\$ 45,000	\$ 58,407	29.79%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 45,000	\$ 53,948	\$ 58,407	\$ 26,957	-53.85%

**CAPITAL OUTLAY - DETAIL**

Description	Amount
405-Facilities	
Resurface Pool	
(See Fund 45 for additional Funds)	\$ 45,000
Total Capital Outlay	<u>\$ 45,000</u>

**CITY OF SAPULPA**

6/6/2022

FUND: 38

**PARKS DEVELOPMENT FUND**

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

FISCAL YEAR 22-23

**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
		20-21	21-22	21-22	22-23	of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 195	\$ 250	\$ 178	\$ 200	12.36%
		<u>\$ 195</u>	<u>\$ 250</u>	<u>\$ 178</u>	<u>\$ 200</u>	12.36%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4959	Transfer In: Hotel/Motel Tax	\$ 49,073	\$ 44,063	\$ 57,104	\$ 51,563	-9.70%
		<u>\$ 49,073</u>	<u>\$ 44,063</u>	<u>\$ 57,104</u>	<u>\$ 51,563</u>	-9.70%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 49,268</u>	<u>\$ 44,313</u>	<u>\$ 57,282</u>	<u>\$ 51,763</u>	-9.63%
<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	-	100,000	-	100,000	100.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	100.00%
<b>CHANGE IN FUND BALANCE</b>		\$ 49,268	\$ (55,687)	\$ 57,282	\$ (48,237)	-184.21%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 88,375	\$ 134,560	\$ 137,643	\$ 194,925	41.62%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 137,643	\$ 78,873	\$ 194,925	\$ 146,688	-24.75%

**NON OPERATING - DETAIL**

960-Tsfr Out: Grants & Aid

Trail at Rock Creek-Grant Match

\$ 100,000

Total Non Operating

\$ 100,000

**CITY OF SAPULPA**

5/31/2022

**FUND: 39**

**ECONOMIC DEVELOPMENT SALES TAX FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 22-23**

		Actual	Budgeted	Estimated	Approved	Percent
		20-21	21-22	21-22	22-23	of Change
<b>REVENUES/RESOURCES:</b>						
Taxes						
4003	Sales Tax-.5 Tulsa County	\$ 304,156	\$ 290,000	\$ 325,025	\$ 300,000	-7.70%
		<u>\$ 304,156</u>	<u>\$ 290,000</u>	<u>\$ 325,025</u>	<u>\$ 300,000</u>	-7.70%
Interest:						
4081	Interest Earnings	\$ 8,075	\$ 10,000	\$ 3,458	\$ 5,000	44.59%
		<u>\$ 8,075</u>	<u>\$ 10,000</u>	<u>\$ 3,458</u>	<u>\$ 5,000</u>	44.59%
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>\$ 312,231</u>	<u>\$ 300,000</u>	<u>\$ 328,483</u>	<u>\$ 305,000</u>	-7.15%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	300,000	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>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>	100.00%
<b>CHANGE IN FUND BALANCE</b>		\$ 312,231	\$ 300,000	\$ 328,483	\$ 5,000	-98.48%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 909,712	\$ 1,211,453	\$ 1,221,943	\$ 1,550,426	26.88%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 1,221,943	\$ 1,511,453	\$ 1,550,426	\$ 1,555,426	0.32%

CITY OF SAPULPA

5/31/2022

FUND: 40

FIRE SALES TAX FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 22-23

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

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>					
Interest:					
4081 Interest Earnings	\$ 3,539	\$ 5,000	\$ 671	\$ 1,000	49.03%
	<u>\$ 3,539</u>	<u>\$ 5,000</u>	<u>\$ 671</u>	<u>\$ 1,000</u>	49.03%
Miscellaneous:					
4080 Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086 Reimbursements	-	-	-	-	0.00%
4087 Sale of Capital Assets	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:					
4910S General Fund (Sales Tax)	\$ 190,145	\$ 175,539	\$ 206,172	\$ 194,386	-5.72%
	<u>\$ 190,145</u>	<u>\$ 175,539</u>	<u>\$ 206,172</u>	<u>\$ 194,386</u>	-5.72%
<b>TOTAL REVENUE/RESOURCES</b>	<u>\$ 193,684</u>	<u>\$ 180,539</u>	<u>\$ 206,843</u>	<u>\$ 195,386</u>	-5.54%
<b>EXPENDITURES/APPROPRIATIONS:</b>					
100 Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200 Materials & Supplies	-	-	-	-	0.00%
300 Other Services & Charges	6,790	-	-	-	0.00%
400 Capital Outlay	443,393	185,000	184,054	185,000	0.51%
500 Debt Service	-	-	-	-	0.00%
900 Non Operating Expense	56,900	20,000	20,000	20,000	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 507,083</u>	<u>\$ 205,000</u>	<u>\$ 204,054</u>	<u>\$ 205,000</u>	0.46%
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (313,399)</u>	<u>\$ (24,461)</u>	<u>\$ 2,789</u>	<u>\$ (9,614)</u>	-444.71%
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<u>\$ 467,002</u>	<u>\$ 182,488</u>	<u>\$ 153,603</u>	<u>\$ 156,392</u>	1.82%
<b>ESTIMATED ENDING FUND BALANCE</b>	<u>\$ 153,603</u>	<u>\$ 158,027</u>	<u>\$ 156,392</u>	<u>\$ 146,778</u>	-6.15%

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	Hose & Nozzles	\$ 10,000
	Extrication Equipment	\$ 15,000
	Battery Powered Hand Tools for Trucks	\$ 15,000
	Protective Equipment	10,000
		<u>\$ 50,000</u>
402-Furniture	Miscellaneous Furniture	\$ 15,000
		<u>\$ 15,000</u>
403-Vehicles	Staff Vehicle including emergency Equipment	\$ 60,000
		<u>\$ 60,000</u>
404-Building & Fixtures	Remodeling/Station Upgrades	\$ 55,000
		<u>\$ 55,000</u>
407-Books	Training Materials	\$ 5,000
		<u>\$ 5,000</u>
	Total Capital Outlay	<u>\$ 185,000</u>

NON-OPERATING - DETAIL

945-Transfer Out- CIP Fund	Funding for CAD System	\$ 20,000
	Total Debt Service	<u>\$ 20,000</u>

**CITY OF SAPULPA**

5/31/2022

FUND: 41

**POLICE SALES TAX FUND**

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

**FISCAL YEAR 22-23**

*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
		20-21	21-22	21-22	22-23	of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 233	\$ 500	\$ 234	\$ 250	6.84%
		<u>\$ 233</u>	<u>\$ 500</u>	<u>\$ 234</u>	<u>\$ 250</u>	6.84%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	50,000	-	-	-	
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	19,380	-	-100.00%
		<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 19,380</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 190,145	\$ 175,539	\$ 206,172	\$ 194,386	-5.72%
4942	Federal Seized & Forfeiture	-	-	-	63,768	
		<u>\$ 190,145</u>	<u>\$ 175,539</u>	<u>\$ 206,172</u>	<u>\$ 258,154</u>	25.21%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 240,378</u>	<u>\$ 176,039</u>	<u>\$ 225,786</u>	<u>\$ 258,404</u>	14.45%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	5,000	100.00%
400	Capital Outlay	107,322	210,900	210,354	190,000	-9.68%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	20,000	20,000	20,000	20,000	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 127,322</u>	<u>\$ 230,900</u>	<u>\$ 230,354</u>	<u>\$ 215,000</u>	-6.67%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 113,056</u>	<u>\$ (54,861)</u>	<u>\$ (4,568)</u>	<u>\$ 43,404</u>	-1050.18%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 82,226</u>	<u>\$ 96,009</u>	<u>\$ 195,282</u>	<u>\$ 190,714</u>	-2.34%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 195,282</u>	<u>\$ 41,148</u>	<u>\$ 190,714</u>	<u>\$ 234,118</u>	22.76%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
401-Equipment	Vehicle Emergency Equipment	54,000
	SOT Equipment	12,500
	AMMO	12,000
	Miscellaneous Equipment	11,500
		<u>\$ 90,000</u>
403-Vehicles	3 Police Units	\$ 100,000
		<u>\$ 100,000</u>
	Total Capital Outlay	<u>\$ 190,000</u>

**NON-OPERATING - DETAIL**

945-Transfer Out- CIP Fund	Funding for CAD System	\$ 20,000
	Total Debt Service	<u>\$ 20,000</u>

**CITY OF SAPULPA**

5/31/2022

FUND: 42

**FEDERAL SEIZURES AND FORFEITURES FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 22-23**

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

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 657	\$ 500	\$ 216	\$ 150	-30.56%
		<u>\$ 657</u>	<u>\$ 500</u>	<u>\$ 216</u>	<u>\$ 150</u>	-30.56%
Miscellaneous:						
4034	Federal Seized & Forfeiture Revenue		\$ -	\$ -	\$ -	0.00%
4035	IRS-Federal Seized & Forfeiture Revenue		-	-	-	0.00%
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:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 657</u>	<u>\$ 500</u>	<u>\$ 216</u>	<u>\$ 150</u>	-30.56%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	93,644	123,798	39,067	30,000	-23.21%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	63,768	100.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 93,644</u>	<u>\$ 123,798</u>	<u>\$ 39,067</u>	<u>\$ 93,768</u>	140.02%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ (92,987)</u>	<u>\$ (123,298)</u>	<u>\$ (38,851)</u>	<u>\$ (93,618)</u>	140.97%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 226,915</u>	<u>\$ 127,288</u>	<u>\$ 133,928</u>	<u>\$ 95,077</u>	-29.01%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 133,928</u>	<u>\$ 3,990</u>	<u>\$ 95,077</u>	<u>\$ 1,459</u>	-98.47%

**CAPITAL OUTLAY**

401-Equipment	Unanticipated needs for equipment to be used for law enforcement operations	\$ 30,000
	Total Capital Outlay	<u>\$ 30,000</u>

**NON-OPERATING - DETAIL**

941-Transfer Out- Police Cash	Transfer Non Federal Funds	\$ 20,000
	Total Debt Service	<u>\$ 20,000</u>

CITY OF SAPULPA

5/31/2022

FUND: 43

CEMETERY PERPETUAL CARE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 22-23

*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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 110	\$ 100	\$ 89	\$ 100	12.36%
		<u>\$ 110</u>	<u>\$ 100</u>	<u>\$ 89</u>	<u>\$ 100</u>	12.36%
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	\$ 14,541	\$ 10,625	\$ 15,094	\$ 13,750	-8.90%
		<u>\$ 14,541</u>	<u>\$ 10,625</u>	<u>\$ 15,094</u>	<u>\$ 13,750</u>	-8.90%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 14,651</u>	<u>\$ 10,725</u>	<u>\$ 15,183</u>	<u>\$ 13,850</u>	-8.78%
<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>		\$ 14,651	\$ 10,725	\$ 15,183	\$ 13,850	-8.78%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 52,650	\$ 66,295	\$ 67,301	\$ 82,484	22.56%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 67,301	\$ 77,020	\$ 82,484	\$ 96,334	16.79%

CITY OF SAPULPA

6/1/2022

FUND: 45

CAPITAL IMPROVEMENTS FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 22-23

**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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 1,489	\$ 1,500	\$ 1,879	\$ 1,500	-20.17%
		<u>\$ 1,489</u>	<u>\$ 1,500</u>	<u>\$ 1,879</u>	<u>\$ 1,500</u>	-20.17%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ 1,858,158	\$ -	-100.00%
4082	Donations	-	-	-	88,000	100.00%
4086	Reimbursements	-	-	26,367	-	-100.00%
4087	Sale of Property	-	-	69,487	-	-100.00%
4203	Loan Proceeds	-	-	-	170,000	100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,954,012</u>	<u>\$ 258,000</u>	-86.80%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 760,581	\$ 702,155	\$ 824,687	\$ 777,545	-5.72%
4910	General Fund	-	39,000	39,000	-	-100.00%
4929	Stormwater Management Fund	-	-	-	-	0.00%
4940	Fire Cash Fund	20,000	20,000	20,000	20,000	0.00%
4941	Police Cash Fund	20,000	20,000	20,000	20,000	0.00%
		<u>\$ 800,581</u>	<u>\$ 781,155</u>	<u>\$ 903,687</u>	<u>\$ 817,545</u>	-9.53%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 802,070</u>	<u>\$ 782,655</u>	<u>\$ 2,859,578</u>	<u>\$ 1,077,045</u>	-62.34%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	38,750	-	-	-	0.00%
400	Capital Outlay	422,939	965,970	1,446,208	1,399,829	-3.21%
500	Debt Service	153,509	153,510	153,509	165,421	7.76%
900	Non Operating Expense	-	-	-	1,373,102	100.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 615,198</u>	<u>\$ 1,119,480</u>	<u>\$ 1,599,717</u>	<u>\$ 2,938,352</u>	83.68%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 186,872</u>	<u>\$ (336,825)</u>	<u>\$ 1,259,861</u>	<u>\$ (1,861,307)</u>	-247.74%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 467,686</u>	<u>\$ 400,275</u>	<u>\$ 654,558</u>	<u>\$ 1,914,419</u>	192.48%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 654,558</u>	<u>\$ 63,450</u>	<u>\$ 1,914,419</u>	<u>\$ 53,112</u>	-97.23%



CITY OF SAPULPA

6/1/2022

FUND: 45

CAPITAL IMPROVEMENTS FUND

EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT

FISCAL YEAR 22-23

CAPITAL OUTLAY - DETAIL

	Department	Description	Amount
401-Equipment	511-Fire	Lexipol Subscription (SOG & Policy Management)	\$ 28,367
	512-Police	Police Dept Crime Statistics & Analytics	50,241
	523-Utility Services	Radios	22,600
	530-Street & Alley	Crack Seal Machine	71,000
	530-Street & Alley	Wheel Loader	174,873
	531-Cemetery	Bat Wing Mower	25,000
	531-Cemetery	Compact Excavator	83,318
	533-Golf Course	Golf Carts	170,000
	533-Golf Course	Stand On Sprayer	14,000
	533-Golf Course	Sod Cutter	9,000
	535-Park & Recreation	Dump Bed Trailer	14,000
	535-Park & Recreation	Mini Excavator with Thumb Button	58,000
	535-Park & Recreation	(2) Water Wheels for Barlett Sports Complex	27,000
	535-Park & Recreation	Wheelchair Lift for Park van	10,000
			<u>\$ 757,399</u>
403-Vehicles	508-Garage	Service Truck	\$ 55,430
	546-Utility Maintenance	Crew Truck	45,000
		<u>\$ 100,430</u>	
404-Building & Fixtures	513-Animal Control	Outside Kennel	\$ 90,000
	534-Library	ADA Compliant Auto Doors	18,000
	535-Park & Recreation	New A/C System for BTW Center	15,000
	590-Non Departmental	Paint Buildings at Public Works Facility	20,000
	590-Non Departmental	Electric upgrades to Public Works Building	35,000
		<u>\$ 178,000</u>	
405-Facilities	533-Golf Course	Fence Replacement	\$ 35,000
	533-Golf Course	Flag Pole	10,000
	535-Park & Recreation	Connecting Path across Kelly Lane	9,000
	535-Park & Recreation	Resurface Pool	310,000
		<u>\$ 364,000</u>	
		<u>\$ 1,399,829</u>	

Total Capital Outlay

DEBT SERVICE - DETAIL

501D-Note Payments	Lease Payments for Golf Carts	\$ 58,696
501-Note Payments	Lease Purchase of CAD System	106,725
	Total Debt Service	<u>\$ 165,421</u>

NON-OPERATING - DETAIL

945-Transfer Out- Sewer System Ext & De	ARPA Funds	\$ 1,373,102
	Total Debt Service	<u>\$ 1,373,102</u>

CITY OF SAPULPA

5/31/2022

FUND: 47

VACCINATION/SPAY/NEUTER ESCROW FUND  
 REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
 FISCAL YEAR 22-23

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

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Services:						
4085	Spay/Neuter Fees	\$ 7,629	\$ 15,000	\$ 19,110	\$ 20,000	4.66%
		<u>\$ 7,629</u>	<u>\$ 15,000</u>	<u>\$ 19,110</u>	<u>\$ 20,000</u>	4.66%
Interest:						
4081	Interest Earnings	\$ 16	\$ 20	\$ 6	\$ 10	66.67%
		<u>\$ 16</u>	<u>\$ 20</u>	<u>\$ 6</u>	<u>\$ 10</u>	66.67%
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>\$ 7,645</u>	<u>\$ 15,020</u>	<u>\$ 19,116</u>	<u>\$ 20,010</u>	4.68%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	11,525	15,000	23,075	20,000	-13.33%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 11,525</u>	<u>\$ 15,000</u>	<u>\$ 23,075</u>	<u>\$ 20,000</u>	-13.33%
<b>CHANGE IN FUND BALANCE</b>		\$ (3,880)	\$ 20	\$ (3,959)	\$ 10	-100.25%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 8,118	\$ 4,698	\$ 4,238	\$ 279	-93.42%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 4,238	\$ 4,718	\$ 279	\$ 289	3.58%

**CITY OF SAPULPA**

5/31/2022

FUND: 48

**WATER RESOURCES FUND**

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

FISCAL YEAR 22-23

*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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 2,968	\$ 4,000	\$ 1,281	\$ 1,500	17.10%
		<u>\$ 2,968</u>	<u>\$ 4,000</u>	<u>\$ 1,281</u>	<u>\$ 1,500</u>	17.10%
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)	\$ 1,521,162	\$ 1,404,311	\$ 1,649,373	\$ 1,555,090	-5.72%
4920	SMA	-	-	-	-	0.00%
		<u>\$ 1,521,162</u>	<u>\$ 1,404,311</u>	<u>\$ 1,649,373</u>	<u>\$ 1,555,090</u>	-5.72%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 1,524,130</u>	<u>\$ 1,408,311</u>	<u>\$ 1,650,654</u>	<u>\$ 1,556,590</u>	-5.70%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	16,364	100,000	126,165	255,697	102.67%
400	Capital Outlay	202,934	270,000	443,588	634,657	43.07%
500	Debt Service	50,742	50,742	50,742	25,371	-50.00%
900	Non Operating Expense	1,111,457	1,183,420	1,183,420	1,131,161	-4.42%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 1,381,497</u>	<u>\$ 1,604,162</u>	<u>\$ 1,803,915</u>	<u>\$ 2,046,886</u>	13.47%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 142,633</u>	<u>\$ (195,851)</u>	<u>\$ (153,261)</u>	<u>\$ (490,296)</u>	219.91%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 592,020</u>	<u>\$ 439,269</u>	<u>\$ 734,653</u>	<u>\$ 581,392</u>	-20.86%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 734,653</u>	<u>\$ 243,418</u>	<u>\$ 581,392</u>	<u>\$ 91,096</u>	-84.33%

**CAPITAL OUTLAY - DETAIL**

Description	Amount
405B-Facilities-Contract	
Water Main Replacement - 2000 Blk S Cedar	\$ 201,600
Water Main Replacement -1300 Blk E McLeoc	27,220
North Town Booster Pump Generator	140,000
Downtown Water Replacement/Repairs	265,837
Total Capital Outlay	<u>\$ 634,657</u>

**DEBT SERVICE - DETAIL**

501-Note Payments	Note Payments to AHB for Meter Reading	
	Equipment	\$ 25,371
	Total Debt Service	<u>\$ 25,371</u>

**NON OPERATING - DETAIL**

920-Transfer Out: SMA	Supplemental for Debt Service &	
	Capital Purchases	\$ 1,131,161
	Total Non Operating	<u>\$ 1,131,161</u>

CITY OF SAPULPA

5/31/2022

FUND: 49

SEWER SYSTEM DEVELOPMENT AND EXTENSION FEE FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 22-23

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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>					
Charges for Services:					
4038 System Development Fee	\$ 4,236	\$ -	\$ 22,454	\$ -	-100.00%
4039 System Extension Fee	-	-	-	-	0.00%
	<u>\$ 4,236</u>	<u>\$ -</u>	<u>\$ 22,454</u>	<u>\$ -</u>	<u>-100.00%</u>
Interest:					
4081 Interest Earnings	\$ 236	\$ 200	\$ 1,091	\$ 1,000	-8.34%
	<u>\$ 236</u>	<u>\$ 200</u>	<u>\$ 1,091</u>	<u>\$ 1,000</u>	<u>-8.34%</u>
Miscellaneous:					
4080 Miscellaneous	\$ -	\$ -	\$ -	\$ 1,858,158	100.00%
4086 Reimbursements	-	-	-	-	0.00%
4203 Loan Proceeds	-	-	1,977,668	-	-100.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,977,668</u>	<u>\$ 1,858,158</u>	<u>-6.04%</u>
Transfers In:					
4920 SMA	\$ 3,823,479	\$ -	\$ -	\$ -	
4945 CIP	-	-	-	1,373,102	100.00%
	<u>\$ 3,823,479</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,373,102</u>	<u>100.00%</u>
<b>TOTAL RESOURCES/REVENUES</b>	<u>\$ 3,827,951</u>	<u>\$ 200</u>	<u>\$ 2,001,213</u>	<u>\$ 3,232,260</u>	<u>61.52%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>					
525-Wastewater Treatment Plant Improvements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	146,200	-	23,500	-	-100.00%
400-Capital Outlay	3,559,976	-	558,971	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 3,706,176</u>	<u>\$ -</u>	<u>\$ 582,471</u>	<u>\$ -</u>	<u>-100.00%</u>
526-Wastewater Line Construction					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	149,700	-	-	-	0.00%
400-Capital Outlay	889,172	-	-	3,231,263	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,038,872</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,231,263</u>	<u>100.00%</u>
549-Sewer System Development & Extension					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	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>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 4,745,048</u>	<u>\$ -</u>	<u>\$ 582,471</u>	<u>\$ 3,231,263</u>	<u>454.75%</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (917,097)</u>	<u>\$ 200</u>	<u>\$ 1,418,742</u>	<u>\$ 997</u>	<u>-99.93%</u>
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<u>\$ (382,161)</u>	<u>\$ 763,894</u>	<u>\$ (1,299,258)</u>	<u>\$ 119,484</u>	<u>-109.20%</u>
<b>ESTIMATED ENDING FUND BALANCE</b>	<u>\$ (1,299,258)</u>	<u>\$ 764,094</u>	<u>\$ 119,484</u>	<u>\$ 120,481</u>	<u>0.83%</u>

CAPITAL OUTLAY - DETAIL

Description	Amount
526-Wastewater Line Construction	
Basin #4 Rehabilitation	\$ 3,231,263
Total Capital Outlay	<u>\$ 3,231,263</u>

**CITY OF SAPULPA**

5/31/2022

FUND: 55

**EMPLOYEE INSURANCE FUND**

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

FISCAL YEAR 22-23

**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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Charges for Service:						
4131	Life Ins. Premiums	\$ 55,908	\$ 60,000	\$ 54,016	\$ 52,200	-3.36%
4132	Fees & Other	2,751,604	2,818,200	2,760,156	2,830,356	2.54%
		<u>\$ 2,807,512</u>	<u>\$ 2,878,200</u>	<u>\$ 2,814,172</u>	<u>\$ 2,882,556</u>	2.43%
Interest:						
4081	Interest Earnings	\$ 117	\$ 250	\$ 86	\$ 100	16.28%
		<u>\$ 117</u>	<u>\$ 250</u>	<u>\$ 86</u>	<u>\$ 100</u>	16.28%
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>\$ 2,807,629</u>	<u>\$ 2,878,450</u>	<u>\$ 2,814,258</u>	<u>\$ 2,882,656</u>	2.43%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	2,798,378	2,866,000	2,823,366	2,882,559	2.10%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 2,798,378</u>	<u>\$ 2,866,000</u>	<u>\$ 2,823,366</u>	<u>\$ 2,882,559</u>	2.10%
<b>CHANGE IN FUND BALANCE</b>		\$ 9,251	\$ 12,450	\$ (9,108)	\$ 97	-101.06%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 48,021	\$ 57,832	\$ 57,272	\$ 48,164	-15.90%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 57,272	\$ 70,282	\$ 48,164	\$ 48,261	0.20%

FUND: 60

**CITY OF SAPULPA  
GRANTS AND AID FUND**

6/1/2022

**REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY  
FISCAL YEAR 22-23**

**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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	441,829	151,325	662,512	300,000	-54.72%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	200	100	55	100	81.82%
	Miscellaneous	191,512	-	135,500	-	-100.00%
	Transfers In	36,900	-	-	100,000	100.00%
	<b>Total Revenues/Resources:</b>	<b>\$ 670,441</b>	<b>\$ 151,425</b>	<b>\$ 798,067</b>	<b>\$ 400,100</b>	<b>-49.87%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ 25,000	\$ -	-100.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	307,500	-	2,000	-	-100.00%
400	Capital Outlay:	480,274	151,325	635,548	462,000	-27.31%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	<b>Total Expenditures/Appropriations:</b>	<b>\$ 787,774</b>	<b>\$ 151,325</b>	<b>\$ 662,548</b>	<b>\$ 462,000</b>	<b>-30.27%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ (117,333)</b>	<b>\$ 100</b>	<b>\$ 135,519</b>	<b>\$ 61,900</b>	<b>-54.32%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 82,861</b>	<b>\$ 46,138</b>	<b>\$ (34,472)</b>	<b>\$ 101,047</b>	<b>-393.13%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ (34,472)</b>	<b>\$ 46,238</b>	<b>\$ 101,047</b>	<b>\$ 39,147</b>	<b>-61.26%</b>

CITY OF SAPULPA

6/1/2022

FUND: 60

GRANTS AND AID FUND  
REVENUE/RESOURCES - DETAIL  
FISCAL YEAR 22-23

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Intergovernmental:						
4331	Grant: National Park Service	\$ -	\$ -	\$ -	\$ -	0.00%
4338	Grant: NPS - RT 66 Auto Museum	-	-	-	-	0.00%
4340	Grant: OAG	-	-	-	-	0.00%
4349	Grant: DAC	-	-	74,827	-	-100.00%
4361.22	Grant: CDBG 2018-Tulsa County Allocation	72,829	-	121,131	-	-100.00%
4361.23	Grant: CDBG 2019-Tulsa County Allocation	-	-	120,239	-	-100.00%
4361.24	Grant: CDBG 2020-Tulsa County Allocation	-	-	167,990	-	-100.00%
4361.25	Grant: CDBG 2021-Tulsa County Allocation	-	151,325	151,325	-	-100.00%
4366	Grant: JAG-LLE	-	-	-	-	0.00%
4369+21	Grant: OHSO 2021-22	-	-	27,000	-	-100.00%
4369+22	Grant: OHSO 2022-23	-	-	-	-	0.00%
4370	Grant: Urban Comm Recreation Trails Restorati	-	-	-	-	0.00%
4376	Grant: Bureau of Justice Vest Program	-	-	-	-	0.00%
4378	Grant: LWCF	-	-	-	-	0.00%
4380	Grant: Alternative Fuel Incentives	-	-	-	-	0.00%
4381	Grant: ODOT	-	-	-	-	0.00%
4384	Grant: Kelly Lane Park	-	-	-	-	0.00%
4385	Grant: FEMA (Fire Dept)	369,000	-	-	-	0.00%
4385.02	Grant: EWM 2007	-	-	-	-	0.00%
4391	Grant: Recreation Trails	-	-	-	300,000	100.00%
4392	Grant: EDA - Polson Industrial Park	-	-	-	-	0.00%
		<u>\$ 441,829</u>	<u>\$ 151,325</u>	<u>\$ 662,512</u>	<u>\$ 300,000</u>	-54.72%
Interest:						
4081	Interest Revenues	\$ 200	\$ 100	\$ 55	\$ 100	81.82%
		<u>\$ 200</u>	<u>\$ 100</u>	<u>\$ 55</u>	<u>\$ 100</u>	81.82%
Miscellaneous:						
4080	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	191,512	-	135,500	-	-100.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 191,512</u>	<u>\$ -</u>	<u>\$ 135,500</u>	<u>\$ -</u>	-100.00%
Transfers in:						
4929	Stormwater Management Fund	\$ -	\$ -	\$ -	\$ -	0.00%
4938	Park Development Fund (584)	-	-	-	100,000	100.00%
4940	Fire Cash (585)	36,900	-	-	-	0.00%
4945	Capital Improvement Fund (584)	-	-	-	-	0.00%
4965	Street Impr Sales Tax Fund (561)	-	-	-	-	0.00%
		<u>\$ 36,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	100.00%
<b>TOTAL REVENUES/RESOURCES:</b>						
		<u>\$ 670,441</u>	<u>\$ 151,425</u>	<u>\$ 798,067</u>	<u>\$ 400,100</u>	-49.87%

CITY OF SAPULPA

6/1/2022

FUND: 60

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 22-23

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
531-National Park Service					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
538-NPS - Rt 66 Auto Museum					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
540-OAG (Oklahoma Attorney General)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
549 DAG					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	74,827	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,827</u>	<u>\$ -</u>	-100.00%
561-CDBG - Tulsa County Allocation					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	70,129	151,325	560,721	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 70,129</u>	<u>\$ 151,325</u>	<u>\$ 560,721</u>	<u>\$ -</u>	-100.00%
566-JAG-LLE					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
569-OHSO Traffic Collision Reduction Program					
100-Personnel Services	\$ -	\$ -	\$ 25,000	\$ -	-100.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	2,000	-	-100.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,000</u>	<u>\$ -</u>	-100.00%
570-Kelly Lane Park Recreation Trail Restoration					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
576-Bureau of Justice Vest Grant					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%



CITY OF SAPULPA

6/1/2022

FUND: 60

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 22-23

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
578-LWCF-Liberty Park					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
580-INCOG Alternative Fuel Vehicles					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
584-LWCF-Kelly Lane Park					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	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>
585-FEMA-Fire Department, Federal Assistance to Firefighters					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	403,533	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 403,533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
591-Recreational Trail Grant					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	462,000	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 462,000</u>	<u>100.00%</u>
592-EDA - Polson Industrial Park					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	307,500	-	-	-	0.00%
400-Capital Outlay	6,612	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 314,112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 787,774</u>	<u>\$ 151,325</u>	<u>\$ 662,548</u>	<u>\$ 462,000</u>	<u>-30.27%</u>

**CITY OF SAPULPA**

6/2/2022

FUND: 65

**STREET IMPROVEMENT SALES TAX FUND**

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

FISCAL YEAR 22-23

**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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 14,778	\$ 15,000	\$ 13,172	\$ 14,000	6.29%
		<u>\$ 14,778</u>	<u>\$ 15,000</u>	<u>\$ 13,172</u>	<u>\$ 14,000</u>	6.29%
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)	\$ 1,901,453	\$ 1,755,388	\$ 2,061,717	\$ 1,943,863	-5.72%
4920	SMA	-	-	-	-	0.00%
4963	Series 2014 Street Cap Rev Bond	71,420	-	-	30,695	100.00%
		<u>\$ 1,972,873</u>	<u>\$ 1,755,388</u>	<u>\$ 2,061,717</u>	<u>\$ 1,974,558</u>	-4.23%
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 1,987,651</u>	<u>\$ 1,770,388</u>	<u>\$ 2,074,889</u>	<u>\$ 1,988,558</u>	-4.16%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	16,415	200,000	154,422	277,430	79.66%
400	Capital Outlay	442,214	2,590,000	485,554	5,150,000	960.64%
500	Debt Service	628,228	635,575	630,421	618,666	-1.86%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 1,086,857</u>	<u>\$ 3,425,575</u>	<u>\$ 1,270,397</u>	<u>\$ 6,048,096</u>	375.92%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 900,794</u>	<u>\$ (1,655,187)</u>	<u>\$ 804,492</u>	<u>\$ (4,057,538)</u>	-604.36%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 2,950,305</u>	<u>\$ 3,218,324</u>	<u>\$ 3,851,099</u>	<u>\$ 4,655,591</u>	20.89%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 3,851,099</u>	<u>\$ 1,563,137</u>	<u>\$ 4,655,591</u>	<u>\$ 598,053</u>	-87.15%

**CAPITAL OUTLAY - DETAIL**

Description	Amount
405B-Facilities-Contract	
Brown Street (100th to existing)	\$ 400,000
Brown Street (Line to Cobb)	1,750,000
STP 48% Matching - Canyon Road	500,000
Yearly Street Repair/Rehabilitations (Street Sections to be determined)	2,500,000
<b>Total Capital Outlay</b>	<u>\$ 5,150,000</u>

**DEBT SERVICE - DETAIL**

565-Street Impr Sales Tax	Series 2014 Capital Improvement Revenue Bonds	\$ 614,666
	Revenue Bond Trustee Fees	4,000
	<b>Total Debt Service</b>	<u>\$ 618,666</u>

# CITY OF SAPULPA

6/1/2022

FUND: 67      SERIES 1998 CAPITAL IMPROVEMENT SALES TAX FUND  
 REVENUE/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
 FISCAL YEAR 22-23

*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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 516	\$ 500	\$ 559	\$ 600	7.33%
		<u>\$ 516</u>	<u>\$ 500</u>	<u>\$ 559</u>	<u>\$ 600</u>	7.33%
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)	\$ 1,901,453	\$ 1,755,388	\$ 2,061,717	\$ 1,943,863	-5.72%
4920	SMA	-	-	-	-	0.00%
		<u>\$ 1,901,453</u>	<u>\$ 1,755,388</u>	<u>\$ 2,061,717</u>	<u>\$ 1,943,863</u>	-5.72%
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 1,901,969</u>	<u>\$ 1,755,888</u>	<u>\$ 2,062,276</u>	<u>\$ 1,944,463</u>	-5.71%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	31,265	290,000	279,750	280,697	0.34%
400	Capital Outlay	-	106,000	106,001	584,971	451.85%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	1,500,000	1,750,000	1,750,000	1,500,000	-14.29%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 1,531,265</u>	<u>\$ 2,146,000</u>	<u>\$ 2,135,751</u>	<u>\$ 2,365,668</u>	10.77%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 370,704</u>	<u>\$ (390,112)</u>	<u>\$ (73,475)</u>	<u>\$ (421,205)</u>	473.26%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 211,652</u>	<u>\$ 447,170</u>	<u>\$ 582,356</u>	<u>\$ 508,881</u>	-12.62%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 582,356</u>	<u>\$ 57,058</u>	<u>\$ 508,881</u>	<u>\$ 87,676</u>	-82.77%

**CAPITAL OUTLAY - DETAIL**

Description	Amount
405B-Facilities-Contract	
Sewer Main Slipline-1211 N 9th	\$ 35,000
Sewer Main Replacement - 1300 E McLeod	52,733
Replace Bar Screens & Compactors (see fund 83 for remaining funding)	80,872
Downtown Sewer Replacement/Repairs	276,337
Replace Flow Equalization Basin at Return	60,000
Utility Vehicle	20,029
Replace SBR Clean Out Membranes	60,000
Total Capital Outlay	<u>\$ 584,971</u>

**NON OPERATING - DETAIL**

920-Transfer Out: SMA	Supplemental for Debt Service	\$ 1,500,000
	Total Non Operating	<u>\$ 1,500,000</u>

# CITY OF SAPULPA

5/31/2022

FUND: 85

## POLSON APPORTIONMENT FUND

### REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY FISCAL YEAR 22-23

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

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Taxes:						
4008	Ad Valorem	\$ 828,693	\$ 1,000,000	\$ 101,834	\$ 750,000	636.49%
4011	Ad Valorem-Prior Years	-	-	-	-	0.00%
		<u>\$ 828,693</u>	<u>\$ 1,000,000</u>	<u>\$ 101,834</u>	<u>\$ 750,000</u>	636.49%
Interest:						
4081	Interest Earnings	\$ 67	\$ 75	\$ 45	\$ 40	-11.11%
		<u>\$ 67</u>	<u>\$ 75</u>	<u>\$ 45</u>	<u>\$ 40</u>	-11.11%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4205	Bond Proceeds	-	-	-	-	0.00%
4206	Premium 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>\$ 828,760</u></u>	<u><u>\$ 1,000,075</u></u>	<u><u>\$ 101,879</u></u>	<u><u>\$ 750,040</u></u>	636.21%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	757,600	995,000	162,800	745,000	357.62%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	5,000	5,000	5,000	5,000	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u><u>\$ 762,600</u></u>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 167,800</u></u>	<u><u>\$ 750,000</u></u>	346.96%
<b>CHANGE IN FUND BALANCE</b>		<u><u>\$ 66,160</u></u>	<u><u>\$ 75</u></u>	<u><u>\$ (65,921)</u></u>	<u><u>\$ 40</u></u>	-100.06%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u><u>\$ 23</u></u>	<u><u>\$ 171</u></u>	<u><u>\$ 66,183</u></u>	<u><u>\$ 262</u></u>	-99.60%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u><u>\$ 66,183</u></u>	<u><u>\$ 246</u></u>	<u><u>\$ 262</u></u>	<u><u>\$ 302</u></u>	15.27%

**CAPITAL OUTLAY-DETAIL**

405-Project Costs	Polson TIF Project Costs	\$ 745,000
	Total Capital Outlay	<u><u>\$ 745,000</u></u>

**NON OPERATING - DETAIL**

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

**GO BOND FUNDS**

# CITY OF SAPULPA

5/31/2022

FUND: 81

## G. O. BOND SINKING FUND

### REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY FISCAL YEAR 22-23

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

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Taxes:						
4008	Ad Valorem	\$ 2,328,981	\$ 2,250,000	\$ 2,642,804	\$ 2,250,000	-14.86%
4011	Ad Valorem-Prior Years	101,464	75,000	45,000	50,000	11.11%
		<u>\$ 2,430,445</u>	<u>\$ 2,325,000</u>	<u>\$ 2,687,804</u>	<u>\$ 2,300,000</u>	-14.43%
Interest:						
4081	Interest Earnings	\$ 6,160	\$ 9,000	\$ 4,125	\$ 5,000	21.21%
		<u>\$ 6,160</u>	<u>\$ 9,000</u>	<u>\$ 4,125</u>	<u>\$ 5,000</u>	21.21%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4204	Judgment Proceeds	-	-	-	-	0.00%
4205	Bond Proceeds	-	-	-	-	
4206	Premium on Bond Issue	159,542	-	-	-	
		<u>\$ 159,542</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>\$ 2,596,147</u>	<u>\$ 2,334,000</u>	<u>\$ 2,691,929</u>	<u>\$ 2,305,000</u>	-14.37%
<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	2,340,737	2,873,683	2,723,683	3,070,513	12.73%
900	Non Operating Expense	9,728	9,089	6,160	4,125	-33.04%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u>\$ 2,350,465</u>	<u>\$ 2,882,772</u>	<u>\$ 2,729,843</u>	<u>\$ 3,074,638</u>	12.63%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 245,682</u>	<u>\$ (548,772)</u>	<u>\$ (37,914)</u>	<u>\$ (769,638)</u>	1929.96%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 1,117,211</u>	<u>\$ 1,251,181</u>	<u>\$ 1,362,893</u>	<u>\$ 1,324,979</u>	-2.78%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 1,362,893</u>	<u>\$ 702,409</u>	<u>\$ 1,324,979</u>	<u>\$ 555,341</u>	-58.09%

# CITY OF SAPULPA

5/31/2022

FUND: 81

## G. O. BOND SINKING FUND

### EXPENSE/APPROPRIATIONS SUMMARY BY CATEGORY

FISCAL YEAR 22-23

**DEBT SERVICE - DETAIL**

501I-Interest	Series 2012A Bonds	\$	5,390
	Series 2012B Bonds		15,500
	Series 2015 Bonds		66,200
	Series 2015A Bonds		58,598
	Series 2016 Bonds		8,625
	Series 2019 Bonds		96,400
	Series 2020A Bonds		341,925
	Series 2020B Bonds		62,100
	Series 2021A Bonds		102,075
			<u>\$ 756,813</u>
501P-Principal	Series 2012A Bonds	\$	220,000
	Series 2012B Bonds		310,000
	Series 2015 Bonds		200,000
	Series 2015A Bonds		150,000
	Series 2016 Bonds		100,000
	Series 2019 Bonds		325,000
	Series 2020A Bonds		540,000
	Series 2020B Bonds		80,000
	Series 2021A Bonds		235,000
			<u>\$ 2,160,000</u>
502-Trustee Fees	All Series Trustee Fees	\$	3,700
			<u>\$ 3,700</u>
503-Judgments	Judgments	\$	150,000
			<u>\$ 150,000</u>
	Total Debt Service	\$	<u>3,070,513</u>
<b>NON OPERATING - DETAIL</b>			
910-Transfer Out: General Fund	Required Revenue Transfer (Interest)	\$	4,125
	Total Non Operating	\$	<u>4,125</u>

**CITY OF SAPULPA**

6/1/2022

**FUND: 83      GENERAL OBLIGATION BOND CONSTRUCTION FUND**  
**REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY**  
**FISCAL YEAR 22-23**

**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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	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	24,702	25,000	30,041	30,000	-0.14%
	Miscellaneous	5,750,000	-	15,000	-	-100.00%
	Transfers In	-	-	-	-	0.00%
	<b>Total Revenues/Resources:</b>	<b>\$ 5,774,702</b>	<b>\$ 25,000</b>	<b>\$ 45,041</b>	<b>\$ 30,000</b>	<b>-33.39%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	\$ 820	\$ -	\$ -	\$ -	0.00%
300	Other Services & Charges	\$ 698,023	\$ 47,664	\$ 779,999	\$ -	-100.00%
400	Capital Outlay	\$ 2,409,086	\$ 14,571,844	\$ 15,330,853	\$ 110,000	-99.28%
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
900	Non Operating Expense	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Expenditures/Appropriati</b>	<b>\$ 3,107,929</b>	<b>\$ 14,619,508</b>	<b>\$ 16,110,852</b>	<b>\$ 110,000</b>	<b>-99.32%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ 2,666,773</b>	<b>\$ (14,594,508)</b>	<b>\$ (16,065,811)</b>	<b>\$ (80,000)</b>	<b>-99.50%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 13,563,697</b>	<b>\$ 14,651,926</b>	<b>\$ 16,230,470</b>	<b>\$ 164,659</b>	<b>-98.99%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 16,230,470</b>	<b>\$ 57,418</b>	<b>\$ 164,659</b>	<b>\$ 84,659</b>	<b>-48.59%</b>



**CITY OF SAPULPA**

6/1/2022

FUND: 83

**GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**REVENUE/RESOURCES - DETAIL**

**FISCAL YEAR 22-23**

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Intergovernmental:</b>						
4378	Grant: LWCF	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>Interest:</b>						
4081	Interest Revenues	\$ 24,702	\$ 25,000	\$ 30,041	\$ 30,000	-0.14%
		<u>\$ 24,702</u>	<u>\$ 25,000</u>	<u>\$ 30,041</u>	<u>\$ 30,000</u>	-0.14%
<b>Miscellaneous:</b>						
4082	Donations	\$ -	\$ -	\$ 15,000	\$ -	-100.00%
4087	Sales of Fixed Assets	-	-	-	-	0.00%
4095	Bond Proceeds	5,750,000	-	-	-	
4203	Loan Proceeds	-	-	-	-	0.00%
		<u>\$ 5,750,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ -</u>	-100.00%
<b>Transfers In:</b>						
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)	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUES/RESOURCES:</b>		<u>\$ 5,774,702</u>	<u>\$ 25,000</u>	<u>\$ 45,041</u>	<u>\$ 30,000</u>	-33.39%

**CITY OF SAPULPA**

6/1/2022

FUND: 83

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

**FISCAL YEAR 22-23**

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	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	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
591-Replacement of Waterlines					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	93,000	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,000</u>	<u>\$ -</u>	<u>-100.00%</u>
599-Sahoma Lake Spillway & Dam Improvements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</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	-	-	-	-	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>
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	49,399	-	36,250	110,000	203.45%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 49,399</u>	<u>\$ -</u>	<u>\$ 36,250</u>	<u>\$ 110,000</u>	<u>203.45%</u>
575-Replacement of Sewerlines					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	298,385	189,000	106,310	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 298,385</u>	<u>\$ 189,000</u>	<u>\$ 106,310</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>STREET PROJECTS</b>					
561-Hwy 117/Rt 66 Intersection/Roadway					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	80,649	-	9,331	-	-100.00%
400-Capital Outlay	-	1,176,717	1,176,717	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 80,649</u>	<u>\$ 1,176,717</u>	<u>\$ 1,186,048</u>	<u>\$ -</u>	<u>-100.00%</u>

**CITY OF SAPULPA**

6/1/2022

FUND: 83

**GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL**

**FISCAL YEAR 22-23**

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>STREET PROJECTS</b>					
<b>562-49th West Ave Widening</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	152,340	-	-100.00%
400-Capital Outlay	-	1,949,002	1,949,003	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 1,949,002</u>	<u>\$ 2,101,343</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>563-Widen &amp; Resurface Streets (Dewey/Mayfield)</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	52,144	-	164,940	-	-100.00%
400-Capital Outlay	-	2,507,857	1,842,917	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 52,144</u>	<u>\$ 2,507,857</u>	<u>\$ 2,007,857</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>564-Cheyenne Road</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	95,200	-	-100.00%
400-Capital Outlay	-	-	904,800	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>PARK &amp; RECREATION PROJECTS</b>					
<b>578-Sapulpa Youth Sports Complex</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	75,218	-	93,200	-	-100.00%
400-Capital Outlay	57,509	2,233,704	1,188,655	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 132,727</u>	<u>\$ 2,233,704</u>	<u>\$ 1,281,855</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>532-Lake Property Improvements</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	3,476	-	-	-	0.00%
400-Capital Outlay	-	196,524	178,028	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 3,476</u>	<u>\$ 196,524</u>	<u>\$ 178,028</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>533-Golf Course Irrigation</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	10,835	-	11,000	-	-100.00%
400-Capital Outlay	-	352,359	1,145,549	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 10,835</u>	<u>\$ 352,359</u>	<u>\$ 1,156,549</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>535-McGoy Park Upgrades</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	5,000	-	-	-	0.00%
400-Capital Outlay	-	197,279	218,337	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 5,000</u>	<u>\$ 197,279</u>	<u>\$ 218,337</u>	<u>\$ -</u>	<u>-100.00%</u>

**CITY OF SAPULPA**

6/1/2022

FUND: 83

**GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL**

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>536-Liberty Park ADA Playground</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	380,157	-	224,117	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 380,157</u>	<u>\$ -</u>	<u>\$ 224,117</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>537-Booker T Washington Recreation Center</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	75,877	-	2,389	-	-100.00%
400-Capital Outlay	-	19,928	19,928	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 75,877</u>	<u>\$ 19,928</u>	<u>\$ 22,317</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>PUBLIC SAFETY PROJECTS</b>					
<b>577-New Animal Shelter</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	13,892	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 13,892</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>580-Downtown Master Plan</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	820	-	-	-	0.00%
300-Other Charges & Services	233,919	47,664	202,599	-	-100.00%
400-Capital Outlay	-	2,018,285	2,363,350	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 234,739</u>	<u>\$ 2,065,949</u>	<u>\$ 2,565,949</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>592-Police Station</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	830,196	282,820	297,066	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 830,196</u>	<u>\$ 282,820</u>	<u>\$ 297,066</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>595-Fire Department</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	160,905	-	49,000	-	-100.00%
400-Capital Outlay	779,548	3,448,369	3,586,826	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 940,453</u>	<u>\$ 3,448,369</u>	<u>\$ 3,635,826</u>	<u>\$ -</u>	<u>-100.00%</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>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 3,107,929</u>	<u>\$ 14,619,508</u>	<u>\$ 16,110,852</u>	<u>\$ 110,000</u>	<u>-99.32%</u>

**CAPITAL OUTLAY - DETAIL**

Department	Description	Amount
572-Wastewater Treatment Plant & Pump Improvements		
	Replace Bar Screens and Compactors (see Series 1998 Sales Tax for additional funding)	\$ 110,000
	<b>Total Capital Outlay</b>	<u>\$ 110,000</u>

# CITY OF SAPULPA

5/31/2022

FUND: 84

## ARTICLE X, SECTION 35, GO BOND FUND

### REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY FISCAL YEAR 22-23

**DESCRIPTION: TO ACCOUNT FOR THE FINANCING AND FUNDING OF ECONOMIC DEVELOPMENT OR COMMUNITY DEVELOPMENT PURPOSES WITHIN OR NEAR THE CITY PURSUANT TO ARTICLE X, SECTION 35.**

		Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Taxes:						
4008	Ad Valorem	\$ -	\$ -	\$ -	\$ -	0.00%
4011	Ad Valorem-Prior Years	-	-	-	-	0.00%
		\$ -	\$ -	\$ -	\$ -	0.00%
Interest:						
4081	Interest Earnings	\$ 3,792	\$ 20,000	\$ 6,503	\$ 10,000	53.78%
		\$ 3,792	\$ 20,000	\$ 6,503	\$ 10,000	53.78%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4095	Bond Proceeds	-	-	-	-	0.00%
4096	Premium on Bond Issue	-	-	-	-	0.00%
		\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES/RESOURCES</b>		<b>\$ 3,792</b>	<b>\$ 20,000</b>	<b>\$ 6,503</b>	<b>\$ 10,000</b>	<b>53.78%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	1,920,000	150,000	1,800,000	1100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ -</b>	<b>\$ 1,920,000</b>	<b>\$ 150,000</b>	<b>\$ 1,800,000</b>	<b>1100.00%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ 3,792</b>	<b>\$ (1,900,000)</b>	<b>\$ (143,497)</b>	<b>\$ (1,790,000)</b>	<b>1147.41%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 1,953,605</b>	<b>\$ 1,956,746</b>	<b>\$ 1,957,397</b>	<b>\$ 1,813,900</b>	<b>-7.33%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 1,957,397</b>	<b>\$ 56,746</b>	<b>\$ 1,813,900</b>	<b>\$ 23,900</b>	<b>-98.68%</b>

**CAPITAL OUTLAY-DETAIL**

405-Project Costs	Economic Development	\$ 1,800,000
	Total Capital Outlay	\$ 1,800,000

**REVENUE BOND CONSTRUCTION FUNDS**

**CITY OF SAPULPA**

5/31/2022

**FUND: 63      SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND**  
**REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY**  
**FISCAL YEAR 22-23**

*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 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	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	179	-	10	5	-50.00%
	Miscellaneous	-	-	-	-	0.00%
	Transfers In	-	-	-	-	0.00%
	<b>Total Revenues/Resources:</b>	<b>\$ 179</b>	<b>\$ -</b>	<b>\$ 10</b>	<b>\$ 5</b>	<b>-50.00%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	62,426	-	9,181	-	-100.00%
400	Capital Outlay	871,193	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	71,420	-	-	30,695	100.00%
	<b>Total Expenditures/Appropriations:</b>	<b>\$ 1,005,039</b>	<b>\$ -</b>	<b>\$ 9,181</b>	<b>\$ 30,695</b>	<b>234.33%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$(1,004,860)</b>	<b>\$ -</b>	<b>\$ (9,171)</b>	<b>\$ (30,690)</b>	<b>234.64%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 1,044,721</b>	<b>\$ -</b>	<b>\$ 39,861</b>	<b>\$ 30,690</b>	<b>-23.01%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 39,861</b>	<b>\$ -</b>	<b>\$ 30,690</b>	<b>\$ -</b>	<b>-100.00%</b>

# CITY OF SAPULPA

5/31/2022

FUND: 63

## SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND

### REVENUE/RESOURCES - DETAIL

FISCAL YEAR 22-23

			Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	Percent of Change
<b>REVENUES/RESOURCES:</b>							
<b>Interest:</b>							
4081	Interest Revenues		\$ 179	\$ -	\$ 10	\$ 5	-50.00%
			<u>\$ 179</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 5</u>	-50.00%
<b>Miscellaneous:</b>							
4082	Donations		\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements		-	-	-	-	0.00%
4095	Bond Proceeds		-	-	-	-	0.00%
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>Transfers In:</b>							
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>\$ 179</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 5</u>	-50.00%



**CITY OF SAPULPA**

5/31/2022

FUND: 63

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

**EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL**

**FISCAL YEAR 22-23**

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	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	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
563-Canyon Road (73rd W Ave to 57th W Ave)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	45,901	-	9,181	-	-100.00%
400-Capital Outlay	871,193	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 917,094</u>	<u>\$ -</u>	<u>\$ 9,181</u>	<u>\$ -</u>	<u>-100.00%</u>
564-Cobb Ave (Mission to Brown)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	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>
565-North Hickory Street (SH-66 to Muskogee)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	16,525	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 16,525</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
566-73rd W Ave Widening by Freedom Elementary School					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
567-South Hickory Street (Taft to Garfield)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>

**CITY OF SAPULPA**

5/31/2022

FUND: 63

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

**EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL**

**FISCAL YEAR 22-23**

	Actual 20-21	Budgeted 21-22	Estimated 21-22	Approved 22-23	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	-	-	-	-	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>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	-	-	-	-	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>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	71,420	-	-	30,695	100.00%
	<u>\$ 71,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,695</u>	<u>100.00%</u>
	<u>\$ 1,005,039</u>	<u>\$ -</u>	<u>\$ 9,181</u>	<u>\$ 30,695</u>	<u>234.33%</u>

**NON-DEPARTMENTAL-DETAIL**

Department	Description	Amount
965-Transfer Out: Street Impr Sales Tax Fund	Residual Funds transferred for debt service	\$ 30,695
		<u>\$ 30,695</u>