



SAPULPA

O K L A H O M A

ANNUAL OPERATING BUDGET

FOR THE FISCAL YEAR

JULY 1, 2023 – JUNE 30, 2024

CITY OF SAPULPA

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

COUNCIL:

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

**RICHARD HUDSON
ELIZABETH NICHOLS
JEFF MOLINA
DAVID MORTAZAVI**

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

CITY OF SAPULPA

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MANAGER'S MESSAGE

Honorable Mayor & City Councilors
City of Sapulpa
Sapulpa, Oklahoma
Subject: Fiscal Year 2024 Budget

Mayor and City Councilors;

It is my privilege and responsibility to present to you the budget for Fiscal Year 2024 (July 1, 2023, through June 30, 2024). 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 2022;
- Budgeted revenue and appropriations for the current Fiscal Year 2023;
- Actual revenue and expenses for Fiscal Year 2023 projected to June 30, 2023;
- Projected revenue and proposed appropriations for the upcoming Fiscal Year 2024.

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, Revitalization of our Downtown, Street Improvement, City-Wide Cleanup, and overall Quality of Life.

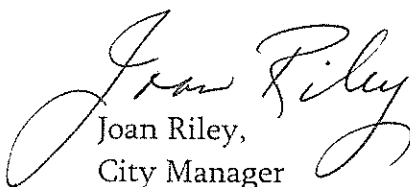
Goals and objectives specifically addressed within the proposed budget include:

- Capital projects totaling more than \$10 million approved by our citizens as part of a \$40 million bond passage January 2020 which includes Booker T Washington Community Center architectural design and preparation for construction. Also included this year is the continued implementation of the Downtown Master Plan with improvements to Sapulpa's Historic Downtown. This year will see the completion of the Phase 2 Alleyway along with the design of Dewey (Historic Route 66) Streetscape. The Bartlett Sports Complex will finish out the remaining soccer fields, restrooms, concessions, and additional parking.
- Clean-up and Code Enforcement will see improvements in backlogged abated properties. We chose not to add another code officer at this time, but instead outsource by contract abatements of mowing and cleaning. This will result in a faster turnaround and give more time to city employees in other needed areas.
- This budget leans heavily on improving Sapulpa's streets. The Street Improvement Fund (page 106) has appropriations to cover engineering and design costs for Teal from Wickham to Main St.; appropriation to contract Cross Timbers Blvd and Hunters Hill Road; Buckboard Lane; Ross; Burnham; and for Canyon Rd STP Grant Match.

- City crews will continue to repair and replace sections of streets, intersections, and portions of streets identified in the 2014 Sales Tax Issue.
- The City of Sapulpa experienced tremendous success not only locally, but also nationally when the Today Show chose Sapulpa as one of its “Merriest Main Streets” in the country due to our Christmas Chute Campaign running October to the first week of January 2023. This budget supports the Christmas Chute as both an Economic Development opportunity and a sales tax driver with \$250,000 worth of improvements for 2024.
- Following major salary improvements afforded in the fiscal year ending 2023, this year’s 2024 budget does not include an across-the-board increase or COLA. Staff will continue to evaluate our revenues throughout the year as well as our area wages to remain and keep employment competitive.
- Technology remains a high priority in this budget, improving our capabilities within the city as well as improving our security against cyber-attacks. Following the placement of improved technology in our Public Safety areas and our work orders throughout the city these programs have continued cost through maintenance agreements and updates. This year will see the final implementation of our timekeeping system, budget software, and Laserfiche. Laserfiche will allow us to scan and organize all contracts, invoices, receipts, and other documents with a search engine to allow easy access with only a key word within the document, saving time and resources.

Sales tax revenue for fiscal year 2024 is proposed at \$19,564,360, which is based on 2023’s estimated total of \$20,554,682 along with using an average of the last three (3) and five (5) years receipts. While fiscal year 2022’s sales tax increased by double digits, 2023’s year-end estimate of \$20,554,682 and 2022’s actual of \$19,877,039 comes in at a 3% increase which indicates the rise in sales tax may be slowing down.

The City of Sapulpa 2024 budget addresses the needs of our city while allowing both a General Fund Balance, just over 9%, and the Sapulpa Municipal Authority at 4.6%. This budget is a product of hard work and dedication by our Finance Director Ella Fast and her dedicated staff, of whom I am most grateful.


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 Wednesday, June 14, 2023, 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 2023/2024 Annual Operating Budget. The proposed FY 2023/2024 Annual Operating Budget is available for public inspection at the Sapulpa City Hall during regular business hours. Once adopted, the adopted FY 2023/2024 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, 2023)	\$ 3,962,090	\$ 489,613	\$ 2,954,605	\$ 502,189	\$ 3,891,126	\$ 9,214,567	\$ 2,115,204	\$ 6	\$ 23,129,400
Revenues									
Taxes	19,564,360	-	-	-	483,000	2,150,000	2,300,000	-	24,497,360
Licenses	262,450	-	-	-	28,200	-	-	-	290,650
Inter-Governmental	216,000	-	-	-	-	-	-	-	216,000
Fines & Forfeitures	270,000	-	-	-	22,000	-	-	-	292,000
Charges for Services	643,000	-	10,663,556	-	1,865,470	2,959,777	-	-	16,131,803
Interest Earned	9,030	-	2,150	-	8,335	28,300	-	-	92,815
Miscellaneous	151,729	-	275,000	-	81,000	-	45,000	-	507,729
Transfers In From Other Funds	5,555,236	-	5,987,133	530,000	4,571,570	7,118,916	-	-	23,762,855
Total Revenue	26,671,805	-	16,927,839	530,000	7,059,575	12,256,993	2,345,000	-	65,791,212
Total Available for Appropriations	\$ 30,633,895	\$ 489,613	\$ 19,882,444	\$ 1,032,189	\$ 10,950,701	\$ 21,471,560	\$ 4,460,204	\$ 6	\$ 88,920,612
Appropriations									
Personnel Services	12,734,471	-	2,916,128	-	5,083,727	-	-	-	20,734,326
Materials & Supplies	544,056	-	723,371	-	538,054	-	-	-	1,805,481
Other Services & Charges	2,841,896	400,000	1,469,684	-	2,266,981	4,239,329	-	-	11,217,890
Capital Outlay	130,950	-	424,284	450,000	202,600	8,654,687	978,923	-	10,841,444
Debt Service	29,724	-	4,482,797	29,326	-	730,240	3,126,093	-	8,398,180
Transfers Out to Other Funds	13,265,520	-	7,663,872	-	150,938	2,676,161	6,364	-	23,762,855
Total Appropriations	29,546,617	400,000	17,680,136	479,326	8,242,300	16,300,417	4,111,380	-	76,760,176
Ending Fund Balance (June 30, 2024)	\$ 1,087,278	\$ 89,613	\$ 2,202,308	\$ 552,863	\$ 2,708,401	\$ 5,171,143	\$ 348,824	\$ 6	\$ 12,160,436

ADOPTION RESOLUTIONS

RESOLUTION NO. 4757

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, 2023, AND ENDING JUNE 30, 2024.

WHEREAS, a budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024, 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

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

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

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

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

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

Resolution # 4757

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 8 TO 0 ON THIS 14th DAY OF June, 2023.

APPROVED:

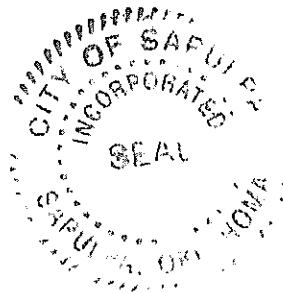
Craig P. Henderson
Craig Henderson, Mayor

ATTEST:

Shirley Burzio
Shirley Burzio, City Clerk

APPROVED AS TO FORM:

David Widdoes, City Attorney



RESOLUTION NO. 4758

**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, 2023 AND ENDING JUNE 30, 2024.**

WHEREAS, a budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024, 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 23/24 Operating Budget of the Sapulpa Municipal Authority.


Resolution # 4758

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 8 TO 0 ON THIS 14th OF June, 2023.

APPROVED:


Craig Henderson, Chairman

ATTEST:


Shirley Burzio, Secretary



APPROVED AS TO FORM:

David Widdoes, Trust Attorney

RESOLUTION NO. 4759

**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, 2023, AND ENDING JUNE 30, 2024.**

WHEREAS, a budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024, 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 23/24 Operating Budget of the Sapulpa Development Authority.

Resolution 4759

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.

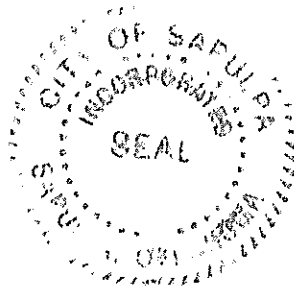
DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE SAPULPA DEVELOPMENT AUTHORITY, SAPULPA, OKLAHOMA, BY A VOTE 8 TO 0 ON THIS 14th OF Jan, 2023.

APPROVED:

Craig P. Henderson
Craig Henderson, Chairman

ATTEST:

Shirley Burzio
Shirley Burzio, Secretary



APPROVED AS TO FORM:

David Widdoes, Trust Attorney

READER'S GUIDE

FORMAT GUIDELINES

LEGAL LEVEL OF CONTROL

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

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

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

SEGREGATION OF FUNDS

The General Fund, 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 (2nd and 3rd penny) be distributed as follows:

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

Ordinance No. 2685 directs that a one-half cent Sales Tax be distributed to a dedicated Street Improvement Sales Tax Fund to improve streets, roads and bridges of the City of Sapulpa and to pay debt service connected with such improvements. Ordinance No. 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.

22/23

ESTIMATED
SALES TAX

FY 2022/2023 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	\$ 373,647	\$ 360,673	\$ 350,534	\$ 344,839	\$ 357,182	\$ 384,919	\$ 346,762	\$ 354,258	\$ 387,741			
2nd & 3rd Penny	747,294	721,347	701,068	689,578	714,365	769,838	693,525	708,515	775,483			
1/2 Penny	186,823	180,337	175,267	172,419	178,591	192,459	173,381	177,129	193,871			
1/2 Penny	186,823	180,337	175,267	172,419	178,591	192,459	173,381	177,129	193,871			
FY 22/23 Actual	\$ 1,494,588	\$ 1,442,694	\$ 1,402,135	\$ 1,379,356	\$ 1,428,729	\$ 1,539,676	\$ 1,387,049	\$ 1,417,030	\$ 1,550,966	\$ -	\$ -	\$ -
FY 22/23 Budget	\$ 1,278,585	\$ 1,286,724	\$ 1,267,070	\$ 1,318,647	\$ 1,281,353	\$ 1,333,806	\$ 1,210,261	\$ 1,235,553	\$ 1,235,553	\$ 1,272,558	\$ 1,355,449	\$ 1,231,985
FY 22-23 Estimate = Actual (July-March) + 105% Budget (Apr-June)										\$ 1,336,186	\$ 1,423,221	\$ 1,293,595
												\$ 1,787,671
												\$ 16,550,822
												\$ 15,250,805
												\$ 13,920,117
												\$ 1,169,482
												\$ 1,136,722
												\$ 4,954,800
												\$ 1,249,679
5 Year Average	\$ 1,192,417	\$ 1,178,528	\$ 1,171,617	\$ 1,202,778	\$ 1,187,386	\$ 1,233,183	\$ 1,125,435	\$ 1,111,040	\$ 982,155	\$ 1,229,252	\$ 1,267,896	\$ 1,249,679

11.66%

FY 22/23 Sales Tax Allocations

All Pemics	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	\$ 1,464,588	\$ 1,442,694	\$ 1,402,135	\$ 1,379,356	\$ 1,428,729	\$ 1,539,676	\$ 1,387,049	\$ 1,417,030	\$ 1,550,966	\$ 1,336,186	\$ 1,423,221	\$ 1,293,595	\$ 17,095,224
Fund Allocations													
1st Penny													
10 General Fund	373,647	360,674	350,534	344,839	357,182	384,919	346,762	354,258	387,742	334,047	355,805	323,359	4,273,806
2nd & 3rd Penny													
10 General Fund	298,918	288,539	280,427	275,871	285,746	307,935	277,410	283,406	310,193	267,237	284,644	258,719	3,419,045
31 Cemetery	18,682	18,034	17,527	17,242	17,869	19,246	17,338	17,713	19,387	16,702	17,790	16,170	213,690
34 Library	37,365	36,067	35,053	34,484	35,718	38,492	34,676	35,426	38,774	33,405	35,591	32,340	427,381
35 Parks & Rec.	18,682	18,034	17,527	17,242	17,869	19,246	17,338	17,713	19,387	16,702	17,790	16,170	213,690
40 Fire Cash	37,365	36,067	35,053	34,484	35,718	38,492	34,676	35,426	38,774	33,405	35,591	32,340	427,381
41 Police Cash	18,682	18,034	17,527	17,242	17,869	19,246	17,338	17,713	19,387	16,702	17,790	16,170	213,690
44 Major Thoroughfare	74,729	72,135	70,107	68,968	71,436	76,984	69,352	70,852	77,548	66,809	71,161	64,680	854,761
45 Capital Imprv.	74,729	72,135	70,107	68,968	71,436	76,984	69,352	70,852	77,548	66,809	71,161	64,680	854,761
46 Water & Svr Imprv.	149,459	144,269	140,214	137,936	142,873	153,968	138,705	141,703	155,097	133,619	142,322	129,380	1,709,523
48 Water Resources													
Fund Allocations													
4th Penny													
65 Street Improvement	186,824	180,337	175,267	172,420	178,591	192,460	173,381	177,129	193,871	167,023	177,903	161,699	2,136,903
67 Sewer Sales Tax	186,824	180,337	175,267	172,420	178,591	192,460	173,381	177,129	193,871	167,023	177,903	161,699	2,136,903
Totals:	\$ 1,464,588	\$ 1,442,694	\$ 1,402,135	\$ 1,379,356	\$ 1,428,729	\$ 1,539,676	\$ 1,387,049	\$ 1,417,030	\$ 1,550,966	\$ 1,336,186	\$ 1,423,221	\$ 1,293,595	\$ 17,095,224

23/24
Sales Tax Budget

FY 2023/2024 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	April for February	June for April	July for May	August for June	Totals
1st Penny	\$ 346,730	\$ 346,101	\$ 337,191	\$ 347,819	\$ 341,985	\$ 357,738	\$ 324,887	\$ 332,008	\$ 339,374	\$ 335,402	\$ 355,884	\$ 352,219	\$ 4,117,339
2nd & 3rd Penny	693,460	692,201	674,382	695,638	683,970	715,476	649,775	664,016	678,748	670,804	711,769	704,439	8,234,679
1/2 Penny	173,365	173,050	168,595	173,910	170,993	178,869	162,444	166,004	169,687	167,701	177,942	176,110	2,058,670
1/2 Penny	173,365	173,050	168,595	173,910	170,993	178,869	162,444	166,004	169,687	167,701	177,942	176,110	2,058,670
5 Year Average x 110%	\$ 1,386,921	\$ 1,384,403	\$ 1,348,764	\$ 1,381,277	\$ 1,367,940	\$ 1,430,953	\$ 1,299,550	\$ 1,328,031	\$ 1,357,497	\$ 1,341,607	\$ 1,423,538	\$ 1,408,878	\$ 16,469,357
22/23 Actual/Estimated	\$ 1,494,588	\$ 1,442,694	\$ 1,402,135	\$ 1,379,356	\$ 1,428,729	\$ 1,539,676	\$ 1,387,049	\$ 1,417,030	\$ 1,550,966	\$ 1,423,221	\$ 1,423,221	\$ 1,293,595	\$ 17,095,225
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	\$ 1,477,978	\$ 1,332,756	\$ 1,444,875	\$ 1,464,736	\$ 16,617,847
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	\$ 1,089,772	\$ 1,095,511	\$ 1,175,869	\$ 1,191,058	\$ 14,233,775
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	\$ 1,010,310	\$ 1,201,639	\$ 1,261,510	\$ 1,285,119	\$ 13,762,423
18/19 Actual	1,093,386	1,091,737	1,059,883	1,120,382	1,108,130	1,118,411	1,009,956	1,041,412	1,041,412	1,132,122	1,165,131	1,169,482	13,151,444
17/18 Actual	1,002,151	996,696	1,030,796	1,049,222	1,035,149	1,098,102	981,188	996,676	996,676	1,022,329	1,135,189	1,136,722	12,482,896
Five Year Average	\$ 7,306,338	\$ 7,291,437	\$ 7,161,543	\$ 7,373,205	\$ 7,253,059	\$ 7,602,432	\$ 6,888,233	\$ 7,033,179	\$ 7,167,114	\$ 7,120,543	\$ 7,605,815	\$ 7,540,712	\$ 70,248,384
	\$ 1,260,837	\$ 1,258,548	\$ 1,226,149	\$ 1,264,797	\$ 1,243,582	\$ 1,300,866	\$ 1,181,409	\$ 1,207,301	\$ 1,234,088	\$ 1,219,643	\$ 1,294,125	\$ 1,280,798	\$ 14,972,143

2023/24

Sales Tax Allocations

All Pennies	FY 23/24 Budget @ 5% Above Five Year Average	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
Fund Allocations														
1st Penny	Percentage													
10 General Fund	100.0%	346,730	346,101	337,191	347,619	341,985	357,738	324,888	332,008	339,374	335,402	355,885	352,220	4,117,340
Fund Allocations														
2nd & 3rd Penny														
10 General Fund	40%	277,384	276,891	269,753	278,255	273,588	286,191	289,910	265,606	271,499	288,321	284,708	281,776	3,293,872
31 Cemetery	2.5%	17,337	17,305	16,860	17,391	17,099	17,887	16,244	16,600	16,969	16,770	17,794	17,611	205,867
34 Library	2.5%	17,337	17,305	16,860	17,391	17,099	17,887	16,244	16,600	16,969	16,770	17,794	17,611	205,867
35 Parks & Rec.	5.0%	34,673	34,610	33,719	34,782	34,198	35,774	32,489	33,201	33,937	33,540	35,588	35,222	411,734
40 Fire Cash	2.5%	17,337	17,305	16,860	17,391	17,099	17,887	16,244	16,600	16,969	16,770	17,794	17,611	205,867
41 Police Cash	2.5%	17,337	17,305	16,860	17,391	17,099	17,887	16,244	16,600	16,969	16,770	17,794	17,611	205,867
44 Major, Thoroughfare	5.0%	34,673	34,610	33,719	34,782	34,198	35,774	32,489	33,201	33,937	33,540	35,588	35,222	411,734
45 Capital Imprv.	10.0%	69,346	69,220	67,438	69,564	68,397	71,548	64,978	65,402	67,875	67,080	71,177	70,444	823,468
48 Water & Swr Imprv	10.0%	69,346	69,220	67,438	69,564	68,397	71,548	64,978	65,402	67,875	67,080	71,177	70,444	823,468
48 Water Resources	20.0%	138,692	138,440	134,876	139,128	136,794	143,095	129,955	132,803	135,750	134,161	142,354	140,888	1,646,936
Fund Allocations														
4th Penny														
65 Street Improvement	50%	173,365	173,050	168,596	173,910	170,693	178,869	162,444	166,004	169,687	167,701	177,942	176,110	2,058,670
67 Sewer Sales Tax	50%	173,365	173,050	168,596	173,910	170,693	178,869	162,444	166,004	169,687	167,701	177,942	176,110	2,058,670
Totals:		\$ 1,386,921	\$ 1,384,403	\$ 1,348,764	\$ 1,391,277	\$ 1,367,940	\$ 1,430,953	\$ 1,299,550	\$ 1,328,031	\$ 1,357,497	\$ 1,341,607	\$ 1,423,538	\$ 1,408,878	\$ 16,469,358

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

	FY 21/22	FY 22/23	FY 23/24
<u>FULL TIME</u>			
City Council	0	0	0
City Manager	4	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	4	4	4
Community Development	2	2	2
Purchasing	1	1	1
Building Inspections	2	2	2
Code Enforcement	1	1	1
	130	130	130
Administration	3	3	3
Utility Billing	6	6	6
Water	8	8	8
Wastewater	11	11	11
Stormwater	4	4	4
Cemetery	6	6	6
Library	5	5	5
Park & Recreation	9	9	9
Utility Maintenance	13	13	13
Street & Alley	13	13	13
Golf	8	8	8
Economic Development	1	1	1
E-911	9	9	10
	96	96	97
Total Full-Time	226	226	227
<u>PART TIME</u>			
City Clerk	2	2	2
Finance	0	0	0
Fire	0	0	0
City Attorney	1	1	1
Animal Control	4	4	4
Golf Course	8	8	8
Library	3	3	3
Park and Recreation	2	2	2
E-911	1	1	1
	21	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	279	279	280

GENERAL FUND

CITY OF SAPULPA

06/26/2023

FUND : 10

GENERAL FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

FUND SUMMARY

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ 19,877,039	\$ 18,200,904	\$ 20,554,682	\$ 19,564,360	-4.82%
	Licenses & Permits	211,377	199,150	337,254	262,450	-22.18%
	Intergovernmental	220,267	216,000	218,543	216,000	-1.16%
	Fines & Forfeitures	335,922	264,000	297,478	270,000	-9.24%
	Charges for Services	675,000	676,000	616,197	643,000	4.35%
	Interest	35,656	9,030	7,437	9,030	21.42%
	Miscellaneous	298,070	150,993	275,548	151,729	-44.94%
	Transfers In	5,558,959	5,119,305	5,427,240	5,555,236	2.36%
	Total Revenues/Resources:	\$ 27,212,290	\$ 24,835,382	\$ 27,734,379	\$ 26,671,805	-3.83%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 11,278,936	\$ 12,470,978	\$ 11,968,801	\$ 12,734,471	6.40%
200	Materials & Supplies	387,381	489,440	497,431	544,056	9.37%
300	Other Services & Charges	2,284,248	2,637,340	2,538,834	2,841,896	11.94%
400	Capital Outlay	219,091	121,750	99,358	130,950	31.80%
500	Debt Service	28,011	29,724	29,724	29,724	0.00%
900	Non Operating Expense	12,675,354	12,576,676	13,786,568	13,265,520	-3.78%
	Total Expenditures/Appropriations:	\$ 26,873,021	\$ 28,325,908	\$ 28,920,716	\$ 29,546,617	2.16%
CHANGE IN FUND BALANCE		\$ 339,269	\$ (3,490,526)	\$ (1,186,337)	\$ (2,874,812)	142.33%
ESTIMATED BEGINNING FUND BALANCE		\$ 4,809,158	\$ 4,598,410	\$ 5,148,427	\$ 3,962,090	-23.04%
ESTIMATED ENDING FUND BALANCE		\$ 5,148,427	\$ 1,107,884	\$ 3,962,090	\$ 1,087,278	-72.56%

CITY OF SAPULPA

06/26/2023

FUND : 10

GENERAL FUND
REVENUE/RESOURCES - DETAIL
FISCAL YEAR 23-24

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Taxes						
4003	1st Penny	\$ 4,153,856	\$ 3,887,726	\$ 4,273,808	\$ 4,117,340	-3.66%
4003-1	2nd & 3rd Penny	8,307,712	7,775,452	8,547,614	8,234,680	-3.66%
4003-2	Half Penny	2,076,928	1,943,863	2,136,903	2,058,670	-3.66%
4003-3	Half Penny	2,076,928	1,943,863	2,136,903	2,058,670	-3.66%
		<u>\$ 16,615,424</u>	<u>\$ 15,550,904</u>	<u>\$ 17,095,228</u>	<u>\$ 16,469,360</u>	<u>-3.66%</u>
4001	Franchise Tax	\$ 915,321	\$ 850,000	\$ 1,021,565	\$ 900,000	-11.90%
4008	Gross Receipts Tax (In Lieu of Franchise Tax)	261,465	270,000	254,349	270,000	6.15%
4009	Use Tax	1,952,670	1,400,000	2,065,845	1,800,000	-12.87%
4010	Cigarette/Tobacco Tax	132,159	130,000	117,695	125,000	6.21%
		<u>\$ 3,261,615</u>	<u>\$ 2,650,000</u>	<u>\$ 3,459,454</u>	<u>\$ 3,095,000</u>	<u>-10.54%</u>
Licenses & Permits:						
4020	Dog Tags	\$ 232	\$ 250	\$ 162	\$ 250	54.32%
4021	Building Permits (Only)	42,450	50,000	82,482	75,000	-9.07%
4022	Trade Permits (Bldg.)	53,971	50,000	95,118	80,000	-15.89%
4023	Occupational Licenses	91,484	77,500	86,772	85,000	-2.04%
4024	Oversized Mover Permits	3,480	4,000	3,545	4,500	26.94%
4025	Hazardous Mat. Permits	-	-	-	-	0.00%
4026	Park & Rec Fee (In Lieu Of Park Donation)	13,000	13,500	65,150	13,500	-79.28%
4027	Burglar Alarm Permits	980	1,000	660	800	21.21%
4028	Open Controlled Burn Permit	700	900	880	900	2.27%
4029	Fireworks Discharge Fees	5,080	2,000	2,485	2,500	0.60%
		<u>\$ 211,377</u>	<u>\$ 199,150</u>	<u>\$ 337,254</u>	<u>\$ 262,450</u>	<u>-22.18%</u>
Intergovernmental:						
4005	Alcoholic Beverage Tax	\$ 220,267	\$ 216,000	\$ 218,543	\$ 216,000	-1.16%
4030	Grant Revenue	-	-	-	-	-
		<u>\$ 220,267</u>	<u>\$ 216,000</u>	<u>\$ 218,543</u>	<u>\$ 216,000</u>	<u>-1.16%</u>
Fines & Forfeitures:						
4070	Court Fines	\$ 235,561	\$ 250,000	\$ 261,841	\$ 250,000	-4.52%
4070.02	Drug & Alcohol Fee	5,380	4,000	7,709	5,000	-35.14%
4075	Weed Abatements	94,981	10,000	27,928	15,000	-46.29%
		<u>\$ 335,922</u>	<u>\$ 264,000</u>	<u>\$ 297,478</u>	<u>\$ 270,000</u>	<u>-9.24%</u>
Charges for Services:						
4040	Outside Fire runs	\$ 547,189	\$ 545,000	\$ 524,113	\$ 545,000	3.99%
4045	Fire Run Charges	-	-	150	500	233.33%
4055	Engineering Fees - Plan Review	7,500	7,500	2,000	4,000	100.00%
4055.01	Engineering Fees - Reimbursements	6,640	4,500	2,286	2,500	9.36%
4056	Inspections(Bldg. & Trade)	47,371	50,000	26,746	25,000	-6.53%
4057	Planning & Zoning Fees	21,294	22,500	17,573	20,000	13.81%
4061	Hazardous Material Runs	-	-	-	-	0.00%
4065	Shelter Fees	430	500	495	500	1.01%
4072	Court Collection Fee	43,610	45,000	42,404	45,000	6.12%
4073	Special Assessments/Search Fee	966	1,000	430	500	16.28%
		<u>\$ 675,000</u>	<u>\$ 676,000</u>	<u>\$ 616,197</u>	<u>\$ 643,000</u>	<u>4.35%</u>
Interest:						
4081	Interest Revenues	\$ 35,625	\$ 9,000	\$ 7,304	\$ 9,000	23.22%
4081-90	Interest - Flex Plan	31	30	133	30	-77.44%
		<u>\$ 35,656</u>	<u>\$ 9,030</u>	<u>\$ 7,437</u>	<u>\$ 9,030</u>	<u>21.42%</u>
Miscellaneous:						
4080	Miscellaneous Revenues	20,292	15,000	15,942	15,000	-5.91%
4082	Donations	5,335	-	4,500	-	-100.00%
4086	Reimbursements	54,102	40,000	64,838	40,000	-38.31%
4083	Pet Adoption	5,453	5,000	6,115	5,000	-18.23%
4087	Sale of Fixed Assets	-	-	-	-	0.00%
4088	Rental	252	-	25,000	-	-100.00%
4089	Reimbursements - Property Damage	2,575	-	64,097	-	-100.00%
4098	Donations-Fire	2,390	-	-	-	0.00%
4099	Donations-Animal Shelter	3,982	-	3,327	-	-100.00%
4203	Loan Proceeds	108,413	-	-	-	0.00%
4750	Antenna Tower Rental	95,276	90,993	91,729	91,729	0.00%
		<u>\$ 298,070</u>	<u>\$ 150,993</u>	<u>\$ 275,548</u>	<u>\$ 151,729</u>	<u>-44.94%</u>
Transfers In:						
4920	Sapulpa Municipal Authority	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,250,000	12.50%
4920S	Sapulpa Municipal Authority - 40% Sales Tax	3,294,870	3,110,180	3,419,045	3,293,872	-3.66%
4958	Juvenile Justice Fund	-	-	-	-	0.00%
4960	Grants & Aid Fund	-	-	-	-	0.00%
4981	G.O. Bond Sinking Fund	9,089	4,125	3,195	6,364	99.19%
4985	Poison Apportionment Fund	5,000	5,000	5,000	5,000	0.00%
		<u>\$ 5,558,959</u>	<u>\$ 5,119,305</u>	<u>\$ 5,427,240</u>	<u>\$ 5,555,236</u>	<u>2.36%</u>
TOTAL REVENUES/RESOURCES		<u>\$ 27,212,290</u>	<u>\$ 24,835,382</u>	<u>\$ 27,734,379</u>	<u>\$ 26,671,805</u>	<u>-3.83%</u>

CITY OF SAPULPA

06/26/2023

FUND : 10

GENERAL FUND
EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT
FISCAL YEAR 23-24

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
GENERAL GOVERNMENT					
501-City Council					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	255	250	238	250	5.04%
300-Other Charges & Services	18,553	22,100	5,583	28,100	403.31%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 18,808</u>	<u>\$ 22,350</u>	<u>\$ 5,821</u>	<u>\$ 28,350</u>	<u>387.03%</u>
502-City Manager					
100-Personnel Services	\$ 327,706	\$ 434,428	\$ 427,768	\$ 454,679	6.29%
200-Materials & Supplies	3,945	8,350	10,350	16,000	54.59%
300-Other Charges & Services	7,023	24,790	27,117	48,690	79.56%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 338,674</u>	<u>\$ 467,568</u>	<u>\$ 465,235</u>	<u>\$ 519,369</u>	<u>11.64%</u>
503-City Clerk					
100-Personnel Services	\$ 192,712	\$ 240,975	\$ 229,534	\$ 246,587	7.43%
200-Materials & Supplies	1,675	2,700	2,417	4,000	65.49%
300-Other Charges & Services	14,462	19,510	16,845	21,550	27.93%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 208,849</u>	<u>\$ 263,185</u>	<u>\$ 248,796</u>	<u>\$ 272,137</u>	<u>9.38%</u>
504-City Attorney					
100-Personnel Services	\$ 225,925	\$ 283,771	\$ 232,845	\$ 295,206	26.78%
200-Materials & Supplies	3,333	6,550	1,859	6,141	230.34%
300-Other Charges & Services	13,545	58,725	20,400	53,875	164.09%
400-Capital Outlay	7,856	27,500	22,600	20,000	-11.50%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 250,659</u>	<u>\$ 376,546</u>	<u>\$ 277,704</u>	<u>\$ 375,222</u>	<u>35.12%</u>
505-City Treasurer					
100-Personnel Services	\$ 31,996	\$ 42,365	\$ 32,832	\$ 28,785	-12.33%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	75	185	175	210	20.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 32,071</u>	<u>\$ 42,550</u>	<u>\$ 33,007</u>	<u>\$ 28,995</u>	<u>-12.15%</u>
506-Human Resources					
100-Personnel Services	\$ 112,269	\$ 117,116	\$ 126,702	\$ 136,861	8.02%
200-Materials & Supplies	3,016	4,220	486	2,870	490.53%
300-Other Charges & Services	7,968	19,777	12,896	22,837	77.09%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 123,253</u>	<u>\$ 141,113</u>	<u>\$ 140,084</u>	<u>\$ 162,568</u>	<u>16.05%</u>
508-Central Garage					
100-Personnel Services	\$ 121,009	\$ 127,553	\$ 127,099	\$ 139,680	9.90%
200-Materials & Supplies	6,402	10,100	9,285	10,100	8.78%
300-Other Charges & Services	2,591	4,050	2,739	4,650	69.77%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 130,002</u>	<u>\$ 141,703</u>	<u>\$ 139,123</u>	<u>\$ 154,430</u>	<u>11.00%</u>
509-Finance					
100-Personnel Services	\$ 341,615	\$ 468,500	\$ 472,659	\$ 404,808	-14.36%
200-Materials & Supplies	5,258	9,500	8,406	10,200	21.34%
300-Other Charges & Services	156,432	189,742	200,919	212,832	5.93%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 503,305</u>	<u>\$ 667,742</u>	<u>\$ 681,984</u>	<u>\$ 627,840</u>	<u>-7.94%</u>

CITY OF SAPULPA

06/26/2023

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 23-24

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
516-Central Purchasing					
100-Personnel Services	\$ 76,875	\$ 81,550	\$ 36,827	\$ 40,430	9.78%
200-Materials & Supplies	-	550	-	125	100.00%
300-Other Charges & Services	560	2,750	782	1,000	27.88%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 77,435</u>	<u>\$ 84,850</u>	<u>\$ 37,609</u>	<u>\$ 41,555</u>	<u>10.49%</u>
PUBLIC SAFETY					
510-Municipal Court					
100-Personnel Services	\$ 42,422	\$ 44,784	\$ 41,902	\$ 46,550	11.09%
200-Materials & Supplies	1,196	2,200	450	2,200	388.89%
300-Other Charges & Services	62,037	70,225	51,555	70,225	36.21%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 105,655</u>	<u>\$ 117,209</u>	<u>\$ 93,907</u>	<u>\$ 118,975</u>	<u>26.69%</u>
511-Fire					
100-Personnel Services	\$ 5,216,005	\$ 5,485,444	\$ 5,307,118	\$ 5,602,773	5.57%
200-Materials & Supplies	123,256	141,920	171,277	171,920	0.38%
300-Other Charges & Services	210,013	292,184	269,825	309,519	14.71%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	1,650	1,800	1,800	1,800	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 5,550,924</u>	<u>\$ 5,921,348</u>	<u>\$ 5,750,020</u>	<u>\$ 6,086,012</u>	<u>5.84%</u>
512-Police					
100-Personnel Services	\$ 4,010,368	\$ 4,481,743	\$ 4,314,916	\$ 4,672,128	8.28%
200-Materials & Supplies	176,330	208,400	212,500	224,250	5.53%
300-Other Charges & Services	343,627	391,672	382,980	493,000	28.73%
400-Capital Outlay	20,196	35,000	21,000	35,000	68.67%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 4,550,521</u>	<u>\$ 5,116,815</u>	<u>\$ 4,931,396</u>	<u>\$ 5,424,378</u>	<u>10.00%</u>
513-Animal Control					
100-Personnel Services	\$ 210,346	\$ 268,532	\$ 226,585	\$ 256,587	13.24%
200-Materials & Supplies	16,110	23,200	24,691	23,200	-6.04%
300-Other Charges & Services	23,911	41,800	51,305	41,800	-18.53%
400-Capital Outlay	31,620	10,000	6,708	22,000	227.97%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 281,987</u>	<u>\$ 343,532</u>	<u>\$ 309,289</u>	<u>\$ 343,587</u>	<u>11.09%</u>
514-Emergency Management					
100-Personnel Services	\$ 13,285	\$ 16,234	\$ 14,501	\$ 15,245	5.13%
200-Materials & Supplies	-	6,500	6,000	6,500	8.33%
300-Other Charges & Services	13,407	16,350	19,472	22,500	15.55%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 26,692</u>	<u>\$ 39,084</u>	<u>\$ 39,973</u>	<u>\$ 44,245</u>	<u>10.69%</u>
COMMUNITY SERVICE					
515-Community Development					
100-Personnel Services	\$ 136,934	\$ 147,828	\$ 146,462	\$ 153,340	4.70%
200-Materials & Supplies	2,956	5,600	5,000	5,600	12.00%
300-Other Charges & Services	15,761	47,840	13,813	47,840	246.34%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 155,651</u>	<u>\$ 201,268</u>	<u>\$ 165,275</u>	<u>\$ 206,780</u>	<u>25.11%</u>
517-Building Inspections					
100-Personnel Services	\$ 137,067	\$ 146,260	\$ 144,747	\$ 149,909	3.57%
200-Materials & Supplies	2,409	4,000	3,750	4,800	28.00%
300-Other Charges & Services	8,418	11,800	19,025	24,650	29.57%
400-Capital Outlay	-	750	550	450	-18.18%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 147,894</u>	<u>\$ 162,810</u>	<u>\$ 168,072</u>	<u>\$ 179,809</u>	<u>6.98%</u>

CITY OF SAPULPA

06/26/2023

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 23-24

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
518-Code Enforcement					
100-Personnel Services	\$ 51,101	\$ 53,895	\$ 53,122	\$ 55,903	5.24%
200-Materials & Supplies	2,088	2,350	1,700	2,350	38.24%
300-Other Charges & Services	57,925	176,800	134,275	154,300	14.91%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 111,114</u>	<u>\$ 233,045</u>	<u>\$ 189,097</u>	<u>\$ 212,553</u>	12.40%
MISCELLANEOUS					
519-Information Technology					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	20,511	16,800	14,900	16,800	12.75%
300-Other Charges & Services	324,769	345,961	342,028	379,000	10.81%
400-Capital Outlay	20,160	45,000	45,000	50,000	11.11%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 365,440</u>	<u>\$ 407,761</u>	<u>\$ 401,928</u>	<u>\$ 445,800</u>	10.92%
590-Non Departmental					
100-Personnel Services	\$ 31,301	\$ 30,000	\$ 33,182	\$ 35,000	5.48%
200-Materials & Supplies	18,641	36,250	24,122	36,750	52.35%
300-Other Charges & Services	480,994	751,079	702,521	755,318	7.52%
400-Capital Outlay	139,259	3,500	3,500	3,500	0.00%
500-Debt Service	26,361	27,924	27,924	27,924	0.00%
900-Non Operating	12,675,354	12,576,676	13,786,568	13,265,520	-3.78%
	<u>\$ 13,371,910</u>	<u>\$ 13,425,429</u>	<u>\$ 14,577,817</u>	<u>\$ 14,124,012</u>	-3.11%
591-Reserve					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	522,177	150,000	264,579	150,000	-43.31%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 522,177</u>	<u>\$ 150,000</u>	<u>\$ 264,579</u>	<u>\$ 150,000</u>	-43.31%
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 26,873,021</u>	<u>\$ 28,325,908</u>	<u>\$ 28,920,716</u>	<u>\$ 29,546,617</u>	2.16%

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
504-City Attorney	West Law	\$ 20,000
512-Police	Misc Equipment	35,000
513-Animal Control	Cat Condos	22,000
517-Building Inspections	Books	450
519-Information Technology	Replacement computers and server	50,000
590-Non-Departmental	A/C for City Hall (Split with SMA)	3,500
	Total General Fund Capital Outlay	<u>\$ 130,950</u>

DEBT SERVICE - DETAIL

590-Non-Departmental	Capital Lease with DeLage Landen Public Finance for Copiers	\$ 27,924
511-Fire	Copier Lease	1,800
	Total General Fund Debt Service	<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	3,293,872
931-Transfer Out: Cemetery Maintenance	Required Sales Tax Transfer	205,867
934-Transfer Out: Library	Required Sales Tax Transfer	205,867
935-Transfer Out: Park & Recreation Services	Required Sales Tax Transfer	411,734
937-Transfer Out: Park & Recreation Capital	Required Revenue Transfer	13,500
940-Transfer Out: Fire Sales Tax	Required Sales Tax Transfer	205,867
941-Transfer Out: Police Sales Tax	Required Sales Tax Transfer	205,867
944-Transfer Out: Major Thoroughfare	Required Sales Tax Transfer	411,734
945-Transfer Out: Capital Improvement Sales Tax	Required Sales Tax Transfer	823,468
946-Transfer Out: Water & Sewer Sales Tax	Required Sales Tax Transfer	823,468
948-Transfer Out: Water Resources	Required Sales Tax Transfer	1,646,936
957-Transfer Out: E-911 Fund	Operating Transfer	400,000
965-Transfer Out: Street Improvement Sales Tax	Required Sales Tax Transfer	2,058,670
967-Transfer Out: Series 1998 Cap Impr Sales Tax	Required Sales Tax Transfer	2,058,670
	Total General Fund Non Operating	<u>\$ 13,265,520</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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
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%
TOTAL PERSONNEL SERVICES:	\$ -	\$ -	\$ -	\$ -	0.00%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 255	\$ 250	\$ 238	\$ 250	5.04%
211 Janitorial	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
TOTAL MATERIALS AND SUPPLIES:	\$ 255	\$ 250	\$ 238	\$ 250	5.04%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 5,393	\$ 6,000	\$ 5,233	\$ 7,000	33.77%
302 Dues and Subscriptions	300	350	300	350	16.67%
311 Professional Services	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	334	350	50	350	600.00%
314 Uniforms	-	400	-	400	100.00%
320 Election Expenses	12,526	15,000	-	20,000	100.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 18,553	\$ 22,100	\$ 5,583	\$ 28,100	403.31%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -	0.00%
500 DEBT SERVICE					
TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING					
TOTAL NON OPERATING:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 18,808	\$ 22,350	\$ 5,821	\$ 28,350	387.03%

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 249,785	\$ 322,500	\$ 322,527	\$ 332,093	2.97%
102 Overtime	144	400	189	400	111.64%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	-	-	-	-	0.00%
107 Tenure Pay	600	688	688	1,026	49.13%
121 Car Allowance	6,499	6,480	6,480	6,480	0.00%
124 Tool/Equipment Allowance	1,444	2,400	2,360	2,360	0.00%
131 FICA Tax	15,077	21,000	21,882	24,000	9.68%
132 Medicare Tax	3,653	4,900	4,700	5,100	8.51%
133 Employee Insurance	26,168	46,500	40,947	46,500	13.56%
134 Worker's Compensation	10,232	11,260	13,652	15,020	10.02%
135 Unemployment Compensation	869	1,000	1,300	1,600	23.08%
136 Retirement	13,235	17,300	13,043	20,100	54.11%
141 Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ 327,706	\$ 434,428	\$ 427,768	\$ 454,679	6.29%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 727	\$ 800	\$ 1,475	\$ 1,000	-32.20%
211 Janitorial Supplies	-	50	-	-	0.00%
214 Operating Supplies	-	-	50	500	900.00%
221 Fuel & Oil	85	-	2,000	2,000	0.00%
227 Promotional Supplies	-	2,500	2,500	5,000	100.00%
260 Minor Equipment & Furnishings	3,133	5,000	4,325	7,500	73.41%
TOTAL MATERIALS AND SUPPLIES:	\$ 3,945	\$ 8,350	\$ 10,350	\$ 16,000	54.59%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 2,689	\$ 4,350	\$ 6,450	\$ 10,350	60.47%
301E Employee Awards	599	1,750	-	1,750	100.00%
302 Dues and Subscriptions	3,565	3,250	3,477	6,750	94.13%
311 Professional Services	-	-	4,000	4,000	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	170	600	600	1,250	108.33%
314 Uniforms	-	-	-	250	-
327 Marketing & Social Media	-	3,600	3,600	5,100	41.67%
332 Communications	-	11,240	8,990	19,240	114.02%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	-	-	-	-	0.00%
TOTAL OTHER SERVICE AND CHARGES:	\$ 7,023	\$ 24,790	\$ 27,117	\$ 48,690	79.56%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
407 Books	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -	0.00%
500 DEBT SERVICE					
TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING					
TOTAL NON OPERATING:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 338,674	\$ 467,568	\$ 465,235	\$ 519,369	11.64%

DEPT.: 503

CITY CLERK

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 142,598	\$ 169,000	\$ 165,761	\$ 170,734	3.00%
102 Overtime	479	800	437	1,000	128.83%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	301	3,500	346	3,500	911.56%
107 Tenure Pay	2,594	2,865	2,805	3,267	16.47%
131 FICA Tax	8,648	10,900	9,853	11,500	16.72%
132 Medicare Tax	2,022	2,600	2,315	2,800	20.95%
133 Employee Insurance	22,945	34,500	33,754	35,880	6.30%
134 Worker's Compensation	7,234	7,960	7,154	8,756	22.39%
135 Unemployment Compensation	1,001	1,250	1,238	1,250	0.97%
136 Retirement	4,890	7,600	5,871	7,900	34.56%
TOTAL PERSONNEL SERVICES:	\$ 192,712	\$ 240,975	\$ 229,534	\$ 246,587	7.43%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 1,429	\$ 1,700	\$ 1,516	\$ 2,000	31.93%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	246	1,000	901	2,000	121.98%
TOTAL MATERIALS AND SUPPLIES:	\$ 1,675	\$ 2,700	\$ 2,417	\$ 4,000	65.49%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 817	\$ 2,700	\$ 2,662	\$ 4,700	76.56%
302 Dues and Subscriptions	175	360	343	400	16.62%
311 Professional Services	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	695	750	180	750	316.67%
314 Uniforms	-	200	-	200	100.00%
315 Fees & Other Charges	2,144	2,500	2,400	2,500	4.17%
351 Maintenance - Equipment	10,631	13,000	11,260	13,000	15.45%
TOTAL OTHER SERVICES AND CHARGES:	\$ 14,462	\$ 19,510	\$ 16,845	\$ 21,550	27.93%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Buildings & Fixtures	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -	0.00%
500 DEBT SERVICE					
501 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
505 Lease Payments - Copy Machine	-	-	-	-	0.00%
TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 208,849	\$ 263,185	\$ 248,796	\$ 272,137	9.38%

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 156,020	\$ 178,000	\$ 157,420	\$ 204,140	29.68%
102 Overtime	1,714	2,000	2,320	2,300	-0.86%
107 Tenure Pay	2,250	2,426	2,426	2,601	7.21%
121 Car Allowance	6,237	7,800	7,800	7,800	0.00%
124 Tool/Equipment Allowance	1,065	1,800	1,800	1,800	0.00%
131 FICA Tax	9,869	11,900	10,162	13,790	35.70%
132 Medicare Tax	2,308	2,800	2,373	3,300	39.06%
133 Employee Insurance	22,763	27,150	22,406	26,660	18.99%
134 Worker's Compensation	8,267	9,095	7,538	10,005	32.73%
135 Unemployment Compensation	507	500	493	810	64.30%
136 Retirement	14,925	15,300	18,107	22,000	21.50%
141 Contract Labor	-	25,000	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ 225,925	\$ 283,771	\$ 232,845	\$ 295,206	26.78%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 534	\$ 1,650	\$ 1,200	\$ 1,900	58.33%
203 Film & Processing	-	-	-	-	0.00%
211 Janitorial Supplies	-	100	-	100	100.00%
214 Operating Supplies	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	2,799	4,800	659	4,141	528.38%
TOTAL MATERIALS AND SUPPLIES:	\$ 3,333	\$ 6,550	\$ 1,859	\$ 6,141	230.34%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 2,817	\$ 3,850	\$ 7,700	\$ 4,500	-41.56%
302 Dues and Subscriptions	2,000	3,150	3,150	3,650	15.87%
311 Professional Services	7,510	46,000	8,350	40,000	379.04%
311S Arbitration - Support Services	-	1,650	-	1,650	100.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	43	100	100	100	0.00%
315 Fees and other charges	854	1,100	1,100	1,100	0.00%
323 Survey & Title Research	250	2,600	-	2,600	100.00%
332 Communications	-	-	-	-	0.00%
333 Professional Development	71	275	-	275	100.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 13,545	\$ 58,725	\$ 20,400	\$ 53,875	164.09%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Building & Fixtures	-	10,000	5,100	-	-100.00%
407 Books And Westlaw on Computer	7,856	17,500	17,500	20,000	14.29%
TOTAL CAPITAL OUTLAY:	\$ 7,856	\$ 27,500	\$ 22,600	\$ 20,000	-11.50%
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:	\$ 250,659	\$ 376,546	\$ 277,704	\$ 375,222	35.12%

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 24,070	\$ 25,300	\$ 17,250	\$ 21,750	26.09%
102	Overtime	-	-	-	-	0.00%
105	Severance Pay	-	10,205	10,300	-	-100.00%
106	Sick Leave Incentive Pay	-	-	-	-	0.00%
121	Car Allowance	-	-	-	-	0.00%
131	FICA Tax	1,401	1,600	1,678	1,400	-16.57%
132	Medicare Tax	328	400	392	450	14.80%
133	Employee Insurance	3,172	1,600	1,661	1,800	8.37%
134	Worker's Compensation	1,097	1,210	1,071	1,335	24.65%
135	Unemployment Compensation	-	-	-	-	0.00%
136	Retirement	1,928	2,050	480	2,050	327.08%
141	Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:		\$ 31,996	\$ 42,365	\$ 32,832	\$ 28,785	-12.33%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
260	Minor Equipment & Furnishings	-	-	-	-	0.00%
TOTAL MATERIALS AND SUPPLIES:		\$ -	\$ -	\$ -	\$ -	0.00%
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues and Subscriptions	-	100	100	125	25.00%
311	Professional Services	-	-	-	-	0.00%
312	Advertising	-	-	-	-	0.00%
313	Printing	-	-	-	-	0.00%
315	Fees and Other Charges	75	85	75	85	13.33%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:		\$ 75	\$ 185	\$ 175	\$ 210	20.00%
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	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:		\$ 32,071	\$ 42,550	\$ 33,007	\$ 28,995	-12.15%

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	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 84,180	\$ 86,700	\$ 86,655	\$ 103,341	19.26%
102	Overtime	-	-	-	-	0.00%
106	Sick Leave Incentive	744	1,000	2,400	2,400	0.00%
107	Tenure Pay	1,475	1,563	2,400	1,650	-31.25%
121	Car Allowance	-	-	-	-	0.00%
124	Tool/Equipment Allowance	963	960	960	960	0.00%
131	FICA Tax	5,113	5,790	5,359	5,850	9.16%
132	Medicare Tax	1,196	1,400	1,253	1,704	35.99%
133	Employee Insurance	14,575	15,300	14,986	16,000	6.77%
134	Worker's Compensation	3,775	4,153	3,670	4,568	24.47%
135	Unemployment Compensation	248	250	219	388	77.17%
136	Retirement	-	-	-	-	0.00%
141	Contract Labor	-	-	8,800	-	-100.00%
TOTAL PERSONNEL SERVICES:		\$ 112,269	\$ 117,116	\$ 126,702	\$ 136,861	8.02%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ 388	\$ 720	\$ 280	\$ 720	157.14%
203	Film & Processing	-	-	-	-	0.00%
241	Safety Supplies	2,628	3,500	206	2,000	870.87%
260	Minor Equipment & Furnishings	-	-	-	150	100.00%
TOTAL MATERIALS AND SUPPLIES:		\$ 3,016	\$ 4,220	\$ 486	\$ 2,870	490.53%
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ 478	\$ 1,450	\$ 260	\$ 1,450	457.69%
301E	Employee Training/Awards	2,516	3,250	7,805	8,050	3.14%
302	Dues and Subscriptions	504	1,150	425	1,150	170.59%
311	Professional Services	25	700	300	500	66.67%
311P	Physicals	4,414	10,212	3,091	10,212	230.38%
312	Advertising	10	2,740	740	1,200	62.16%
313	Printing	21	275	275	275	0.00%
332	Communications	-	-	-	-	0.00%
351	Maintenance - Equipment	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:		\$ 7,968	\$ 19,777	\$ 12,896	\$ 22,837	77.09%
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	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:		\$ 123,253	\$ 141,113	\$ 140,084	\$ 162,568	16.05%

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 38,656	\$ 40,600	\$ 40,501	\$ 41,818	3.25%
102 Overtime	-	-	-	-	0.00%
105 Severance	-	-	-	-	0.00%
107 Tenure Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	361	360	360	360	0.00%
131 FICA Tax	2,364	2,600	2,479	2,800	12.95%
132 Medicare Tax	553	600	580	650	12.07%
133 Employee Insurance	7,195	7,600	7,328	7,950	8.49%
134 Worker's Compensation	1,714	1,885	1,719	2,075	20.71%
135 Unemployment Compensation	258	250	155	250	61.29%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ 51,101	\$ 53,895	\$ 53,122	\$ 55,903	5.24%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 120	\$ 150	\$ 150	\$ 150	0.00%
211 Janitorial Supplies	17	-	-	-	0.00%
212 Chemicals	-	-	-	-	0.00%
213 Coffee Supplies (Public Works)	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
221 Fuel and Oil	1,328	1,350	750	1,350	80.00%
231 Minor Tools	-	200	200	200	0.00%
241 Safety Supplies	100	150	100	150	50.00%
260 Minor Equipment & Furnishings	523	500	500	500	0.00%
TOTAL MATERIALS AND SUPPLIES:	\$ 2,088	\$ 2,350	\$ 1,700	\$ 2,350	38.24%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 150	\$ 500	\$ 500	\$ 500	0.00%
302 Dues and Subscriptions	-	100	100	100	0.00%
310 Freight Charges	-	-	-	-	0.00%
311 Professional Services	-	600	600	600	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	1,100	1,200	800	1,200	50.00%
314 Uniforms	337	350	225	350	55.56%
315 Other Fees & Charges	-	250	250	250	0.00%
317 Abatement Demolition	55,315	105,000	120,000	100,000	-16.67%
318 Nuisance Abatements	163	67,500	10,500	50,000	376.19%
331 Utilities	-	-	-	-	0.00%
332 Communications	-	500	500	500	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Equipment Maintenance	-	300	300	300	0.00%
352 Vehicle Maintenance	860	500	500	500	0.00%
353 Building Maintenance	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 57,925	\$ 176,800	\$ 134,275	\$ 154,300	14.91%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	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:	\$ 111,114	\$ 233,045	\$ 189,097	\$ 212,553	12.40%

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 84,732	\$ 86,400	\$ 90,498	\$ 93,213	3.00%
102 Overtime	853	1,200	457	1,200	162.58%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	412	2,418	-	2,418	100.00%
107 Tenure Pay	1,388	1,725	1,725	1,850	7.25%
121 Car Allowance	-	-	-	-	0.00%
124 Tool Allowance	1,301	1,320	1,320	1,320	0.00%
131 FICA Tax	5,164	5,800	5,488	6,150	12.06%
132 Medicare Tax	1,208	1,350	1,284	1,425	10.98%
133 Employee Insurance	21,694	22,700	22,238	27,000	21.41%
134 Worker's Compensation	3,761	4,140	3,658	4,554	24.49%
135 Unemployment Compensation	496	500	431	550	27.61%
136 Retirement	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ 121,009	\$ 127,553	\$ 127,099	\$ 139,680	9.90%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ -	\$ 70	\$ 50	\$ 50	0.00%
211 Janitorial Supplies	-	150	134	150	11.94%
214 Operating Supplies	1,116	1,980	1,900	2,000	5.26%
221 Fuel and Oil	1,576	2,400	2,350	2,400	2.13%
231 Minor Tools	-	-	-	-	0.00%
241 Safety Supplies	499	500	501	500	-0.20%
260 Minor Equipment & Furnishings	3,211	5,000	4,350	5,000	14.94%
TOTAL MATERIALS AND SUPPLIES:	\$ 6,402	\$ 10,100	\$ 9,285	\$ 10,100	8.78%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ -	\$ 300	\$ 250	\$ 300	20.00%
302 Dues and Subscriptions	-	100	75	200	166.67%
313 Printing	-	-	-	-	0.00%
314 Uniform Cleaning	271	400	400	400	0.00%
315 Other Fees & Charges	-	-	-	-	0.00%
331 Utilities	-	-	-	-	0.00%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	180	250	250	250	0.00%
351 Maintenance-Equipment	198	500	80	500	525.00%
352 Maintenance-Vehicles	702	500	150	1,000	566.67%
353 Maintenance-Buildings	1,240	2,000	1,534	2,000	30.38%
354 Maintenance-Facilities	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 2,591	\$ 4,050	\$ 2,739	\$ 4,650	69.77%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	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:	\$ 130,002	\$ 141,703	\$ 139,123	\$ 154,430	11.00%

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	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
100	PERSONNEL SERVICES					
101	Salaries	\$ 254,328	\$ 305,500	\$ 328,516	\$ 285,000	-13.25%
102	Overtime	-	-	106	-	-100.00%
105	Severance Pay	1,178	38,544	38,747	-	-100.00%
106	Sick Leave Incentive Pay	2,831	2,461	1,340	2,500	86.57%
107	Tenure Pay	3,988	2,601	4,251	4,519	6.30%
121	Car Allowance	-	-	300	300	0.00%
124	Tool/Equipment Allowance	-	-	300	300	0.00%
131	FICA Tax	15,430	19,600	22,193	18,525	-16.53%
132	Medicare Tax	3,608	4,600	5,190	4,800	-7.51%
133	Employee Insurance	34,279	57,700	47,663	49,570	4.00%
134	Worker's Compensation	11,540	12,694	12,933	14,226	10.00%
135	Unemployment Compensation	1,357	1,500	1,622	1,768	9.00%
136	Retirement	13,076	23,300	9,498	23,300	145.31%
141	Contract Labor	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES:	\$ 341,615	\$ 468,500	\$ 472,659	\$ 404,808	-14.36%
200	MATERIALS AND SUPPLIES					
201	Office Supplies	\$ 2,394	\$ 2,500	\$ 2,406	\$ 3,200	33.00%
260	Minor Equipment & Furnishings	2,864	7,000	6,000	7,000	16.67%
	TOTAL MATERIALS AND SUPPLIES:	\$ 5,258	\$ 9,500	\$ 8,406	\$ 10,200	21.34%
300	OTHER SERVICES AND CHARGES					
301	Training and Travel	\$ 101	\$ 750	\$ 1,746	\$ 3,750	114.78%
302	Dues and Subscriptions	379	550	350	550	57.14%
311	Professional Services	137,215	133,982	179,250	183,982	2.64%
312	Advertising	340	300	300	550	83.33%
313	Printing	1,117	2,700	3,653	4,000	9.50%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	17,280	51,460	15,620	20,000	28.04%
353	Maint/Bldg. & Fixtures	-	-	-	-	0.00%
	TOTAL OTHER SERVICES AND CHARGES:	\$ 156,432	\$ 189,742	\$ 200,919	\$ 212,832	5.93%
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:		\$ 503,305	\$ 667,742	\$ 681,984	\$ 627,840	-7.94%

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	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 36,560	\$ 38,500	\$ 35,985	\$ 39,655	10.20%
107	Tenure Pay	957	1,000	1,000	1,000	0.00%
131	FICA Tax	2,340	2,450	2,293	2,600	13.39%
132	Medicare Tax	547	600	536	770	43.66%
133	Employee Insurance	-	-	-	-	0.00%
134	Worker's Compensation	1,758	1,934	1,830	2,200	20.22%
135	Unemployment Compensation	260	300	258	325	25.97%
136	Retirement	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:		\$ 42,422	\$ 44,784	\$ 41,902	\$ 46,550	11.09%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ 471	\$ 700	\$ 450	\$ 700	55.56%
260	Minor Equipment & Furnishings	725	1,500	-	1,500	100.00%
TOTAL MATERIALS AND SUPPLIES:		\$ 1,196	\$ 2,200	\$ 450	\$ 2,200	388.89%
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ -	\$ 500	\$ 500	-	-100.00%
302	Dues and Subscriptions	-	50	50	-	-100.00%
311	Professional Services	43,610	50,000	33,845	50,000	47.73%
313	Printing	-	225	150	225	50.00%
314	Uniform Purchase/Cleaning	-	-	-	-	0.00%
315	Fees & Other Charges	7,849	7,500	11,727	7,500	-36.05%
351	Equipment Maintenance	10,578	11,950	5,283	12,500	136.61%
TOTAL OTHER SERVICES AND CHARGES:		\$ 62,037	\$ 70,225	\$ 51,555	\$ 70,225	36.21%
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Buildings & Fixtures	-	-	-	-	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:		\$ 105,655	\$ 117,209	\$ 93,907	\$ 118,975	26.69%

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	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 3,010,887	\$ 3,249,040	\$ 3,217,680	\$ 3,314,210	3.00%
102	Overtime	218,810	236,000	236,724	236,000	-0.31%
103	Holiday Pay	61,634	67,000	66,414	67,000	0.88%
104	Specialty Pay	35,760	39,960	35,760	39,960	11.74%
105	Severance Pay	194,011	100,000	31,410	100,000	218.37%
106	Sick Leave Incentive Pay	22,974	20,000	14,669	25,000	70.43%
107	Tenure Pay	38,910	40,150	38,307	45,328	18.33%
108	Call Back Pay	161,737	150,000	162,000	175,000	8.02%
121	Car Allowance	-	-	360	360	0.00%
122	Clothing Allowance	52,260	52,260	51,255	52,260	1.96%
124	Equipment Allowance	4,126	4,200	4,500	4,200	-6.67%
131	FICA Tax	2,484	2,600	2,621	2,791	6.49%
132	Medicare Tax	52,254	56,000	54,145	59,358	9.63%
133	Employee Insurance	735,846	763,234	726,261	763,234	5.09%
134	Worker's Compensation	136,331	150,000	137,542	150,000	9.06%
135	Unemployment Compensation	14,221	20,000	18,487	20,000	8.18%
136	Retirement	473,760	535,000	508,983	548,072	7.68%
141	Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:		\$ 5,216,005	\$ 5,485,444	\$ 5,307,118	\$ 5,602,773	5.57%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ 2,094	\$ 3,900	\$ 1,801	\$ 3,900	116.55%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	5,063	6,120	6,557	6,120	-6.66%
212	Chemicals	4,179	7,500	7,500	7,500	0.00%
213	Coffee Supplies	-	-	-	-	0.00%
214	Operating Supplies	2,952	3,500	3,634	3,500	-3.69%
214E	EMS Supplies	11,149	12,000	12,000	12,000	0.00%
221	Fuel and Oil	75,202	60,000	94,035	90,000	-4.29%
231	Minor Tools & Equipment	588	1,650	1,500	1,650	10.00%
241	Safety Equipment	13,101	37,650	34,578	37,650	8.88%
242	Public Education Materials	5,623	6,000	5,772	6,000	3.95%
260	Minor Tools & Equipment	3,305	3,600	3,900	3,600	-7.69%
TOTAL MATERIALS AND SUPPLIES:		\$ 123,256	\$ 141,920	\$ 171,277	\$ 171,920	0.38%
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ 32,014	\$ 53,000	\$ 48,929	\$ 53,000	8.32%
302	Dues and Subscriptions	12,489	16,500	13,500	16,500	22.22%
311	Professional Services	6,630	29,172	19,672	29,172	48.29%
312	Advertising	-	1,224	-	500	100.00%
313	Printing	163	400	233	400	71.67%
314	Uniforms	7,479	13,000	15,356	13,000	-15.34%
331	Utilities	41,585	45,000	52,207	53,000	1.52%
332	Communications	11,630	16,800	11,300	16,800	48.67%
341	Rental of Equipment	288	1,500	85	1,500	1664.71%
351	Equipment Maintenance	19,850	25,000	21,543	25,000	16.05%
352	Vehicle Maintenance	60,372	70,588	68,000	77,647	14.19%
353	Building Maintenance	17,513	20,000	19,000	23,000	21.05%
TOTAL OTHER SERVICES AND CHARGES:		\$ 210,013	\$ 292,184	\$ 269,825	\$ 309,519	14.71%
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	0.00%
500 DEBT SERVICE						
505	Lease Payments	\$ 1,650	\$ 1,800	\$ 1,800	\$ 1,800	0.00%
TOTAL DEBT SERVICE:		\$ 1,650	\$ 1,800	\$ 1,800	\$ 1,800	0.00%
900 NON OPERATING						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING:		\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:		\$ 5,550,924	\$ 5,921,348	\$ 5,750,020	\$ 6,086,012	5.84%

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 2,603,845	\$ 2,916,500	\$ 2,842,393	\$ 3,004,000	5.69%
102	Overtime	29,600	37,229	35,288	38,346	8.67%
103	Holiday Pay	52,593	65,000	59,124	66,950	13.24%
104	Specialty Pay	-	-	-	-	0.00%
105	Severance Pay	59,621	60,000	40,335	75,000	85.94%
106	Sick Leave Incentive Pay	4,436	9,751	9,751	11,000	12.81%
107	Tenure Pay	28,653	29,070	29,070	32,000	10.08%
108	Call Back Pay	96,702	106,000	101,923	109,180	7.12%
110	Insurance Pay	-	-	-	-	0.00%
121	Car Allowance	-	-	-	-	0.00%
122	Clothing Allowance	-	-	-	-	0.00%
123	Uniform Cleaning Allowance	49,082	52,920	49,744	52,920	6.38%
131	FICA Tax	7,516	10,000	10,164	11,000	8.23%
132	Medicare Tax	40,332	42,100	44,326	46,640	5.22%
133	Employee Insurance	544,315	587,600	576,897	611,104	5.93%
134	Worker's Compensation	124,974	137,473	124,311	151,220	21.65%
135	Unemployment Compensation	13,174	17,000	16,000	19,500	21.88%
136	Retirement	326,428	377,100	342,863	407,268	18.78%
137	Disability Insurance	-	-	-	-	0.00%
141	Contract Labor	29,097	34,000	32,727	36,000	10.00%
TOTAL PERSONNEL SERVICES:		\$ 4,010,368	\$ 4,481,743	\$ 4,314,916	\$ 4,672,128	8.28%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ 1,929	\$ 5,000	\$ 4,000	\$ 5,000	25.00%
202	Postage	347	750	500	750	50.00%
211	Janitorial Supplies	3,273	3,500	4,500	4,500	0.00%
214	Operating Supplies	29,487	47,000	32,000	47,000	46.88%
221	Fuel and Oil	134,526	139,150	150,000	150,000	0.00%
241	Safety Supplies	-	-	-	-	0.00%
242	Public Education Materials	2,048	8,000	18,000	12,000	-33.33%
260	Minor Equipment & Furnishing	4,720	5,000	3,500	5,000	42.86%
TOTAL MATERIALS AND SUPPLIES:		\$ 176,330	\$ 208,400	\$ 212,500	\$ 224,250	5.53%
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ 50,659	\$ 55,000	\$ 53,000	\$ 60,000	13.21%
302	Dues and Subscriptions	935	4,000	3,480	4,000	14.94%
311	Professional Services	7,722	24,672	30,000	37,000	23.33%
313	Printing	647	1,000	500	1,000	100.00%
314	Uniform Replacement	29,614	40,000	34,000	40,000	17.65%
319	Investigation Services	-	-	-	-	0.00%
321	Prisoner Care	10,927	15,000	14,500	15,000	3.45%
331	Utilities	42,617	42,000	52,000	54,000	3.85%
332	Communications	6,240	12,000	10,000	12,000	20.00%
351	Equipment Maintenance	127,197	115,000	114,500	160,000	39.74%
352	Vehicle Maintenance	38,030	43,000	49,000	70,000	42.86%
353	Building Maintenance	29,039	40,000	22,000	40,000	81.82%
354	Facilities Maintenance	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:		\$ 343,627	\$ 391,672	\$ 382,980	\$ 493,000	28.73%
400 CAPITAL OUTLAY						
401	Equipment	\$ 1,263	\$ 35,000	\$ 21,000	\$ 35,000	66.67%
401A	Equipment-Reserves	18,933	-	-	-	0.00%
401B	Equipment-School Resource Officer	-	-	-	-	0.00%
402	Furniture	-	-	-	-	0.00%
403	Vehicles	-	-	-	-	0.00%
404	Buildings & Fixtures	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:		\$ 20,196	\$ 35,000	\$ 21,000	\$ 35,000	66.67%
500 DEBT SERVICE						
505	Lease Payments	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:		\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING:		\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:		\$ 4,550,521	\$ 5,116,815	\$ 4,931,396	\$ 5,424,378	10.00%

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
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 158,548	\$ 184,000	\$ 170,980	\$ 188,531	10.26%
102	Overtime	9,135	11,000	9,537	11,330	18.80%
107	Tenure Pay	0	250	250	389	55.60%
123	Uniform Cleaning	411	960	580	960	65.52%
131	FICA Tax	10,253	12,200	10,600	11,689	10.27%
132	Medicare Tax	2,398	2,900	2,479	2,734	10.29%
133	Employee Insurance	20,409	41,850	22,770	25,000	9.79%
134	Worker's Compensation	7,701	8,472	7,789	9,319	19.64%
135	Unemployment Compensation	1,491	1,600	1,600	1,602	0.13%
136	Retirement	-	5,300	-	5,033	100.00%
137	Disability Insurance	-	-	-	-	0.00%
141	Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:		\$ 210,346	\$ 268,532	\$ 226,585	\$ 256,587	13.24%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ 118	\$ 1,200	\$ 472	\$ 1,200	154.24%
203	Film & Processing	-	-	-	-	0.00%
211	Janitorial Supplies	1,819	3,000	2,786	3,000	7.68%
212	Chemicals	-	-	-	-	0.00%
214	Operating Supplies	6,724	11,500	14,570	11,500	-21.07%
221	Fuel and Oil	5,232	5,000	4,414	5,000	13.28%
231	Minor Tools	-	-	-	-	0.00%
241	Safety Supplies	967	1,000	909	1,000	10.01%
260	Minor Equipment & Furnishings	1,250	1,500	1,540	1,500	-2.60%
260A	Minor Equipment & Furnishings-Donations	-	-	-	-	0.00%
TOTAL MATERIALS AND SUPPLIES:		\$ 16,110	\$ 23,200	\$ 24,691	\$ 23,200	-6.04%
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ 567	\$ 2,500	\$ 1,000	\$ 2,500	150.00%
302	Dues and Subscriptions	40	2,400	1,393	2,400	72.29%
311	Professional Services	1,517	8,000	7,254	8,000	10.28%
312	Advertising	-	-	-	-	0.00%
313	Printing	315	1,000	421	1,000	137.53%
314	Uniform Replacement/Cleaning	2,007	2,000	1,275	2,000	56.86%
315	Other Fees & Charges	1,261	1,000	19,856	1,000	-94.96%
331	Utilities	11,842	15,000	14,742	15,000	1.75%
332	Communications	219	600	370	600	62.16%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	1,140	1,600	1,206	1,600	32.67%
352	Vehicle Maintenance	525	1,200	497	1,200	141.45%
353	Building Maintenance	4,478	6,500	3,291	6,500	97.51%
TOTAL OTHER SERVICES AND CHARGES:		\$ 23,911	\$ 41,800	\$ 51,305	\$ 41,800	-18.53%
400 CAPITAL OUTLAY						
401	Equipment	\$ 9,350	\$ 10,000	\$ 6,708	\$ -	-100.00%
403	Vehicles	22,270	-	-	-	0.00%
404	Building and Fixtures	-	-	-	22,000	100.00%
TOTAL CAPITAL OUTLAY:		\$ 31,620	\$ 10,000	\$ 6,708	\$ 22,000	227.97%
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:		\$ 281,987	\$ 343,532	\$ 309,289	\$ 343,587	11.09%

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 11,110	\$ 11,700	\$ 11,110	\$ 11,443	3.00%
131 FICA Tax	-	-	-	-	0.00%
132 Medicare Tax	72	170	150	155	3.33%
133 Employee Insurance	848	2,200	1,968	2,200	11.79%
134 Worker's Compensation	535	589	495	589	18.99%
135 Unemployment Compensation	-	-	-	58	100.00%
136 Retirement	720	1,575	778	800	2.83%
TOTAL PERSONNEL SERVICES:	\$ 13,285	\$ 16,234	\$ 14,501	\$ 15,245	5.13%
200 MATERIALS AND SUPPLIES					
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	6,000	6,500	8.33%
TOTAL MATERIALS AND SUPPLIES:	\$ -	\$ 6,500	\$ 6,000	\$ 6,500	8.33%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ -	\$ -	\$ -	-	0.00%
302 Dues and Subscriptions	-	-	-	-	0.00%
311 Professional Services	-	2,500	-	2,500	100.00%
331 Utilities	4,751	5,000	5,000	5,000	0.00%
332 Communications	-	-	-	-	0.00%
351 Maintenance-Equipment	8,656	8,850	14,472	15,000	3.65%
352 Maintenance-Vehicles	-	-	-	-	0.00%
354 Maintenance-Facilities	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 13,407	\$ 16,350	\$ 19,472	\$ 22,500	15.55%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	\$0
402 Furniture	-	-	-	-	\$0
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:	\$ 26,692	\$ 39,084	\$ 39,973	\$ 44,245	10.69%

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 107,253	\$ 115,100	\$ 115,027	\$ 118,553	3.07%
102	Overtime	-	-	-	-	0.00%
105	Severance	-	-	-	-	0.00%
107	Tenure Pay	425	763	763	987	29.36%
121	Car Allowance	1,204	1,200	1,200	1,200	0.00%
124	Tool/Equipment Allowance	602	600	600	600	0.00%
131	FICA Tax	6,678	7,300	7,195	7,725	7.37%
132	Medicare Tax	1,562	1,750	1,683	1,800	6.95%
133	Employee Insurance	13,700	15,100	14,777	15,800	6.92%
134	Worker's Compensation	5,013	5,515	4,873	6,075	24.67%
135	Unemployment Compensation	497	500	344	600	74.42%
136	Retirement	-	-	-	-	0.00%
141	Contract Labor	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES:	\$ 136,934	\$ 147,828	\$ 146,462	\$ 153,340	4.70%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ 1,722	\$ 2,100	\$ 2,100	\$ 2,100	0.00%
203	Film & Processing	-	-	-	-	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
214	Operating Supplies	218	250	200	250	25.00%
221	Fuel and Oil	-	-	-	-	0.00%
231	Minor Tools	93	450	260	450	73.08%
241	Safety Supplies	-	100	100	100	0.00%
242	Public Education Materials	-	1,500	500	1,500	200.00%
260	Minor Equipment & Furnishings	923	1,200	1,840	1,200	-34.78%
	TOTAL MATERIALS AND SUPPLIES:	\$ 2,956	\$ 5,600	\$ 5,000	\$ 5,600	12.00%
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ 20	\$ 1,500	\$ 163	\$ 1,500	820.25%
302	Dues and Subscriptions	-	300	300	300	0.00%
311	Professional Services	13,130	42,000	10,000	42,000	320.00%
311A	Professional Services-reimbursement	963	-	-	-	-
312	Advertising	-	240	100	240	140.00%
313	Printing	148	850	850	850	0.00%
314	Uniforms	-	300	300	300	0.00%
315	Fees & Other Charges	-	150	150	150	0.00%
317	Abatement Demolition	-	-	-	-	0.00%
318	Nuisance Abatement	-	-	-	-	0.00%
323	Survey & Title Research	-	-	-	-	0.00%
332	Communications	-	500	450	500	11.11%
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%
	TOTAL OTHER SERVICES AND CHARGES:	\$ 15,761	\$ 47,840	\$ 13,813	\$ 47,840	246.34%
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
403	Vehicles	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	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:		\$ 155,651	\$ 201,268	\$ 165,275	\$ 206,780	25.11%

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
		21-22	22-23	22-23	23-24	of Change
100	PERSONNEL SERVICES					
101	Salaries	\$ 57,522	\$ 60,300	\$ 26,750	\$ 30,150	12.71%
107	Tenure Pay	513	600	600	-	-100.00%
121	Car Allowance	-	-	-	-	0.00%
124	Tool/Equipment Allowance	361	960	135	480	255.56%
131	FICA Tax	3,557	3,800	1,679	1,900	13.16%
132	Medicare Tax	832	900	393	450	14.50%
133	Employee Insurance	7,254	7,650	3,078	3,825	24.27%
134	Worker's Compensation	2,500	2,750	2,553	1,375	-46.14%
135	Unemployment Compensation	248	290	-	150	100.00%
136	Retirement	4,088	4,300	1,639	2,100	28.13%
141	Contract Labor	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES:	\$ 76,875	\$ 81,550	\$ 36,827	\$ 40,430	9.78%
200	MATERIALS AND SUPPLIES					
201	Office Supplies	\$ -	\$ 200	\$ -	\$ 125	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	-	350	-	-	0.00%
	TOTAL MATERIALS AND SUPPLIES:	\$ -	\$ 550	\$ -	\$ 125	100.00%
300	OTHER SERVICES AND CHARGES					
301	Training and Travel	\$ -	\$ 1,500	\$ -	\$ 250	100.00%
302	Dues and Subscriptions	-	-	-	-	0.00%
311	Professional Services	-	-	-	-	0.00%
312	Advertising	-	1,200	739	750	1.49%
313	Printing	517	50	43	-	-100.00%
314	Uniform Cleaning	43	-	-	-	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%
	TOTAL OTHER SERVICES AND CHARGES:	\$ 560	\$ 2,750	\$ 782	\$ 1,000	27.88%
400	CAPITAL OUTLAY					
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	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:	\$ 77,435	\$ 84,850	\$ 37,609	\$ 41,555	10.49%

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 103,261	\$ 110,200	\$ 109,726	\$ 113,119	3.09%
102 Overtime	14	50	50	50	0.00%
107 Tenure Pay	-	-	-	250	100.00%
124 Tool/Equipment Allowance	963	960	960	960	0.00%
131 FICA Tax	6,318	6,900	6,803	7,016	3.13%
132 Medicare Tax	1,478	1,650	1,591	1,640	3.08%
133 Employee Insurance	14,469	15,100	14,735	14,804	0.47%
134 Worker's Compensation	4,634	5,100	4,655	5,610	20.52%
135 Unemployment Compensation	575	600	600	660	10.00%
136 Retirement	5,355	5,700	5,627	5,800	3.07%
141 Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ 137,067	\$ 146,260	\$ 144,747	\$ 149,909	3.57%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 122	\$ 800	\$ 300	\$ 200	-33.33%
203 Film & Processing	-	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	6	450	450	450	0.00%
221 Fuel and Oil	1,758	1,500	1,800	2,000	11.11%
231 Minor Tools	-	250	250	250	0.00%
241 Safety Supplies	-	150	100	150	50.00%
242 Public Education Materials	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	523	850	850	1,750	105.88%
TOTAL MATERIALS AND SUPPLIES:	\$ 2,409	\$ 4,000	\$ 3,750	\$ 4,800	28.00%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 4,040	\$ 4,800	\$ 3,000	\$ 4,800	60.00%
302 Dues and Subscriptions	180	250	250	250	0.00%
311 Professional Services	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	333	300	300	300	0.00%
314 Uniforms	192	300	11,500	300	-97.39%
315 Fees & Other Charges	1,025	3,000	500	16,500	3200.00%
323 Survey & Title Research	-	-	-	-	0.00%
332 Communications	-	500	500	500	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Equipment Maintenance	2,648	2,650	2,650	1,500	-43.40%
352 Vehicle Maintenance	-	-	325	500	53.85%
TOTAL OTHER SERVICES AND CHARGES:	\$ 8,418	\$ 11,800	\$ 19,025	\$ 24,650	29.57%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
407 Books	-	750	550	450	-18.18%
TOTAL CAPITAL OUTLAY:	\$ -	\$ 750	\$ 550	\$ 450	-18.18%
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:	\$ 147,894	\$ 162,810	\$ 168,072	\$ 179,809	6.98%

DEPT.: 519

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES						
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%
	TOTAL PERSONNEL SERVICES:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
200 MATERIALS AND SUPPLIES						
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	20,511	16,800	14,900	16,800	12.75%
	TOTAL MATERIALS AND SUPPLIES:	<u>\$ 20,511</u>	<u>\$ 16,800</u>	<u>\$ 14,900</u>	<u>\$ 16,800</u>	<u>12.75%</u>
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues and Subscriptions	-	-	-	-	0.00%
311	Professional Services	177,750	209,961	195,600	214,000	9.41%
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	139,186	136,000	146,428	165,000	12.68%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	7,833	-	-	-	0.00%
352	Vehicle Maintenance	-	-	-	-	0.00%
	TOTAL OTHER SERVICES AND CHARGES:	<u>\$ 324,769</u>	<u>\$ 345,961</u>	<u>\$ 342,028</u>	<u>\$ 379,000</u>	<u>10.81%</u>
400 CAPITAL OUTLAY						
401	Equipment	\$ 20,160	\$ 45,000	\$ 45,000	\$ 50,000	11.11%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
407	Books	-	-	-	-	0.00%
	TOTAL CAPITAL OUTLAY:	<u>\$ 20,160</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 50,000</u>	<u>11.11%</u>
500 DEBT SERVICE						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL DEBT SERVICE:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
900 NON OPERATING						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL NON OPERATING:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL EXPENDITURES/APPROPRIATIONS:		<u>\$ 365,440</u>	<u>\$ 407,761</u>	<u>\$ 401,928</u>	<u>\$ 445,800</u>	<u>10.92%</u>

DEPT.: 590

NON-DEPARTMENTAL

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
141 Contract Labor	31,301	30,000	33,182	35,000	5.48%
TOTAL PERSONNEL SERVICES:	\$ 31,301	\$ 30,000	\$ 33,182	\$ 35,000	5.48%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 1,957	\$ 2,000	\$ 3,640	\$ 2,000	-45.05%
202 Postage	15,466	30,000	18,220	30,000	64.65%
211 Janitorial Supplies	1,138	1,500	1,012	1,500	48.22%
214 Operational Supplies	-	1,500	107	1,500	1301.87%
241 Safety Supplies	-	-	-	-	0.00%
244 Employee Motivational Supplies	-	500	500	1,000	100.00%
260 Minor Equipment & Furnishings	80	750	643	750	16.64%
TOTAL MATERIALS AND SUPPLIES:	\$ 18,641	\$ 36,250	\$ 24,122	\$ 36,750	52.35%
300 OTHER SERVICES AND CHARGES					
301 Training & Travel	\$ 24	\$ -	\$ -	\$ -	0.00%
302 Dues and Subscriptions	47,043	42,500	49,728	50,000	0.55%
311 Professional Services	43,931	60,379	40,000	40,000	0.00%
312 Advertising	5,489	7,000	3,531	7,000	98.24%
313 Printing	290	3,000	-	3,000	100.00%
315 Fees & Other Charges	28,179	30,000	21,830	30,000	37.43%
319 Economic Development Incentive	-	225,000	225,000	225,000	0.00%
320 Sapulpa Beautification	26,020	28,000	28,000	28,000	0.00%
331 Utilities	18,470	15,000	21,015	25,000	18.96%
332 Communications	9,421	15,000	9,409	15,000	59.42%
341 Rental of Equipment	1,957	1,760	1,798	2,000	11.23%
351 Maintenance - Equipment	24,703	26,440	14,998	23,318	55.47%
353 Maintenance - Building	10,659	20,000	17,998	20,000	11.12%
354 Maintenance - Facilities	2,473	10,000	2,579	10,000	287.75%
362 Insurance Expense	262,335	267,000	266,635	277,000	3.89%
TOTAL OTHER SERVICES AND CHARGES:	\$ 480,994	\$ 751,079	\$ 702,521	\$ 755,318	7.52%
400 CAPITAL OUTLAY					
401 Equipment	\$ 108,413	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Buildings & Fixtures	-	3,500	3,500	3,500	0.00%
405 Facilities	-	-	-	-	0.00%
406 Land	30,846	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:	\$ 139,259	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
500 DEBT SERVICE					
501 Note Payment	\$ -	\$ -	\$ -	\$ -	0.00%
505 Lease Payments	26,361	27,924	27,924	27,924	0.00%
TOTAL DEBT SERVICE:	\$ 26,361	\$ 27,924	\$ 27,924	\$ 27,924	0.00%
900 NON OPERATING					
909 Stabilization Fund	-	\$ -	\$ -	\$ -	0.00%
915 Sapulpa Development Authority	-	500,000	500,000	500,000	0.00%
920S SMA - 40% Sales Tax	3,294,870	3,110,180	3,419,045	3,293,872	-3.66%
931 Cemetery Maintenance Fund	-	-	-	-	0.00%
931S Cemetery Maintenance Fund-Sales Tax	207,693	194,386	213,690	205,867	-3.66%
934 Library Fund	-	-	-	-	0.00%
934S Library Fund-Sales Tax	207,693	194,386	213,690	205,867	-3.66%
935 Parks & Recreation Services Fund	-	-	-	-	0.00%
935S Parks & Recreation Services Fund-Sales Tax	415,386	388,773	427,381	411,734	-3.66%
937 Parks & Recreation Capital - Land Acquisition	13,000	13,500	65,150	13,500	-79.28%
940 Fire Sales Tax Fund	-	-	-	-	0.00%
940S Fire Sales Tax Fund-Sales Tax	207,693	194,386	213,690	205,867	-3.66%
941 Police Sales Tax Fund	-	-	-	-	0.00%
941S Police Sales Tax Fund-Sales Tax	207,693	194,386	213,690	205,867	-3.66%
944 Major Thoroughfare Fund	-	-	-	-	0.00%
944S Major Thoroughfare Fund-Sales Tax	415,386	388,773	427,381	411,734	-3.66%
945 Capital Improvements Fund	39,000	-	-	-	0.00%
945S Capital Improvements Fund-Sales Tax	830,771	777,545	854,761	823,468	-3.66%
946 W & S Improvements Fund	-	-	-	-	0.00%
946S W & S Improvements Fund-Sales Tax	830,771	777,545	854,761	823,468	-3.66%
947 Vaccination/Spay/Neuter Escrow Fund	-	-	-	-	0.00%
948S Water Resources Fund-Sales Tax	1,661,542	1,555,090	1,709,523	1,646,936	-3.66%
957 E-911 Fund	190,000	400,000	400,000	400,000	0.00%
958 Juvenile Justice Fund	-	-	-	-	0.00%
960 Grants & Aid	-	-	-	-	0.00%
965S Street Improvements Fund-Sales Tax	2,076,928	1,943,863	2,136,903	2,058,670	-3.66%
967S Series 1998 Capital Improvements Sales Tax	2,076,928	1,943,863	2,136,903	2,058,670	-3.66%
983 G.O. Street Imp Bond	-	-	-	-	0.00%
TOTAL NON OPERATING:	\$ 12,675,354	\$ 12,576,676	\$ 13,786,568	\$ 13,265,520	-3.78%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 13,371,910	\$ 13,425,429	\$ 14,577,817	\$ 14,124,012	-3.11%

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
141 Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL MATERIALS AND SUPPLIES:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
300 OTHER SERVICES AND CHARGES					
390 Contingency For Expenses Not Budgeted	\$ 522,177	\$ 150,000	\$ 264,579	\$ 150,000	-43.31%
392 Contingency - Salary Adjustments	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:	<u>\$ 522,177</u>	<u>\$ 150,000</u>	<u>\$ 264,579</u>	<u>\$ 150,000</u>	<u>-43.31%</u>
400 CAPITAL OUTLAY					
404 Building & Fixtures	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL CAPITAL OUTLAY:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
500 DEBT SERVICE					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
900 NON OPERATING					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL EXPENDITURES/APPROPRIATIONS:	<u>\$ 522,177</u>	<u>\$ 150,000</u>	<u>\$ 264,579</u>	<u>\$ 150,000</u>	<u>-43.31%</u>

RESERVE STABILIZATION FUND

CITY OF SAPULPA

06/11/2023

FUND: 09

RESERVE STABILIZATION FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
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	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUES/RESOURCES		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	0.00%
EXPENDITURES/APPROPRIATIONS:						
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%
TOTAL EXPENDITURES/APPROPRIATIONS:		<u><u>\$ -</u></u>	<u><u>\$ 400,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 400,000</u></u>	100.00%
CHANGE IN FUND BALANCE		<u><u>\$ -</u></u>	<u><u>\$ (400,000)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (400,000)</u></u>	100.00%
ESTIMATED BEGINNING FUND BALANCE		<u><u>\$ 489,613</u></u>	<u><u>\$ 489,613</u></u>	<u><u>\$ 489,613</u></u>	<u><u>\$ 489,613</u></u>	0.00%
ESTIMATED ENDING FUND BALANCE		<u><u>\$ 489,613</u></u>	<u><u>\$ 89,613</u></u>	<u><u>\$ 489,613</u></u>	<u><u>\$ 89,613</u></u>	-81.70%

SAPULPA MUNICIPAL AUTHORITY FUND

CITY OF SAPULPA

06/12/2023

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

REVENUE/RESOURCES AND EXPENSES/APPROPRIATIONS FUND SUMMARY

FISCAL YEAR 23-24

FUND SUMMARY

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	10,813,572	10,460,186	10,930,064	10,663,556	-2.44%
	Interest	1,080	2,150	925	2,150	132.43%
	Miscellaneous	284,061	273,500	315,621	275,000	-12.87%
	Transfers In	6,421,815	5,799,841	6,108,706	5,987,133	-1.99%
	Total Revenues/Resources:	\$ 17,520,528	\$ 16,535,677	\$ 17,355,316	\$ 16,927,839	-2.46%
EXPENSES/APPROPRIATIONS:						
100	Personnel Services	\$ 2,403,278	\$ 2,686,570	\$ 2,490,689	\$ 2,916,128	17.08%
200	Materials & Supplies	449,203	555,150	585,261	723,371	23.60%
300	Other Services & Charges	1,869,780	2,313,568	2,397,661	2,769,684	15.52%
400	Capital Outlay	177,836	272,340	265,865	424,284	59.59%
500	Debt Service	2,812,734	4,455,724	4,459,391	4,482,797	0.52%
900	Non Operating Expense	8,418,313	6,750,180	7,425,741	7,663,872	3.21%
	Total Expenses/Appropriations:	\$ 16,131,144	\$ 17,033,532	\$ 17,624,608	\$ 18,980,136	7.69%
CHANGE IN FUND BALANCE						
		\$ 1,389,384	\$ (497,855)	\$ (269,292)	\$ (2,052,297)	662.11%
ESTIMATED BEGINNING FUND BALANCE						
		\$ 1,437,519	\$ 2,488,421	\$ 2,826,903	\$ 2,557,611	-9.53%
ESTIMATED RESERVED FUND BALANCE						
		\$ -	\$ -	\$ -	\$ -	0.00%
ESTIMATED ENDING FUND BALANCE						
		\$ 2,826,903	\$ 1,990,566	\$ 2,557,611	\$ 505,314	-80.24%

CITY OF SAPULPA

06/12/2023

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 23-24

		Actual	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
REVENUES/RESOURCES:						
Charges for Services:						
4041	Water Revenue	\$ 4,179,129	\$ 4,017,564	\$ 4,102,305	\$ 4,001,208	-2.46%
4042	Water Master Meter	809,039	750,000	742,148	753,046	1.47%
4045	Water Taps	28,250	20,000	37,250	30,000	-19.46%
4046	Sewer Taps	36,000	22,500	68,174	35,000	-48.66%
4047	Refuse Collection	1,186,557	1,277,256	1,282,359	1,359,301	6.00%
4048	Sewer Revenue	3,897,731	3,754,166	4,050,728	3,941,801	-2.69%
4055	Taneha Sewer	386,874	350,000	388,698	350,000	-9.96%
4057	Recycling Center Fees	700	700	720	700	-2.78%
4058	Industrial Pretreatment Permit Fees	9,790	9,000	16,032	15,000	-6.44%
4061	Trucked Waste	156,002	145,000	127,650	130,000	1.84%
4062	Inveness Annual Payment	123,500	114,000	114,000	47,500	-58.33%
		<u>\$ 10,813,572</u>	<u>\$ 10,460,186</u>	<u>\$ 10,930,064</u>	<u>\$ 10,663,556</u>	-2.44%
Interest:						
4081	Interest Earnings	\$ 842	\$ 2,000	\$ 750	\$ 2,000	166.67%
4081.01	Interest On Restricted Assets	238	150	175	150	-14.29%
		<u>\$ 1,080</u>	<u>\$ 2,150</u>	<u>\$ 925</u>	<u>\$ 2,150</u>	132.43%
Miscellaneous:						
4043	Penalties	\$ 183,570	\$ 180,000	\$ 188,894	\$ 185,000	-2.06%
4049	(Shorts) & Longs	(32)	-	-	-	0.00%
4079	E-Commerce Processing Fee	-	-	-	-	0.00%
4080	Miscellaneous Revenues	88,664	80,000	119,438	85,000	-28.83%
4085	Collection Revenue	6,797	10,000	242	5,000	1966.12%
4086	Reimbursements	1,005	-	2,287	-	-100.00%
4086A	Reimbursements - ind. Pretreatment	4,057	3,500	-	-	0.00%
4087	Sale of Fixed Assets	-	-	4,760	-	-100.00%
4089	Bond Proceeds	-	-	-	-	0.00%
4203	Loan Proceeds	-	-	-	-	0.00%
4900	Contributed Capital Revenue	-	-	-	-	0.00%
		<u>\$ 284,061</u>	<u>\$ 273,500</u>	<u>\$ 315,621</u>	<u>\$ 275,000</u>	-12.87%
Transfers In:						
4910S	General Fund - 40% Sales Tax	\$ 3,294,870	\$ 3,110,180	\$ 3,419,045	\$ 3,293,872	-3.66%
4929	Stormwater Management Fund	198,525	58,500	58,500	62,100	6.15%
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)	1,178,420	1,131,161	1,131,161	1,131,161	0.00%
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 Bar	-	-	-	-	0.00%
4967	98 Capital Imp Sales Tax	-	-	-	-	0.00%
4967.T	98 Capital Imp Sales Tax - Trustee Bank	1,750,000	1,500,000	1,500,000	1,500,000	0.00%
4998	Series 2012 Utility System Revenue Bond	-	-	-	-	0.00%
		<u>\$ 6,421,815</u>	<u>\$ 5,799,841</u>	<u>\$ 6,108,706</u>	<u>\$ 5,987,133</u>	-1.99%
TOTAL REVENUES/RESOURCES		<u>\$ 17,520,528</u>	<u>\$ 16,535,677</u>	<u>\$ 17,355,316</u>	<u>\$ 16,927,839</u>	-2.46%

CITY OF SAPULPA

06/12/2023

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT

FISCAL YEAR 23-24

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
GENERAL					
504-Trust Attorney					
100-Personnel Services	\$ 46,100	\$ 46,098	\$ 45,056	\$ 47,849	6.20%
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>\$ 46,100</u>	<u>\$ 46,098</u>	<u>\$ 45,056</u>	<u>\$ 47,849</u>	<u>6.20%</u>
522-Administration					
100-Personnel Services	\$ 224,510	\$ 267,507	\$ 201,823	\$ 375,249	85.93%
200-Materials & Supplies	1,729	3,150	1,661	3,050	83.62%
300-Other Fees & Charges	64	16,435	48	7,975	16514.58%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 226,303</u>	<u>\$ 287,092</u>	<u>\$ 203,532</u>	<u>\$ 386,274</u>	<u>89.79%</u>
UTILITY OPERATIONS					
523-Utility Services					
100-Personnel Services	\$ 204,698	\$ 238,775	\$ 236,505	\$ 245,689	3.88%
200-Materials & Supplies	11,272	12,800	13,242	13,400	1.19%
300-Other Fees & Charges	178,498	194,080	225,216	247,330	9.82%
400-Capital Outlay	-	5,000	-	15,000	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 394,468</u>	<u>\$ 450,655</u>	<u>\$ 474,963</u>	<u>\$ 521,419</u>	<u>9.78%</u>
524-Water Treatment					
100-Personnel Services	\$ 560,474	\$ 592,675	\$ 570,487	\$ 619,795	8.64%
200-Materials & Supplies	381,608	467,250	513,629	633,540	23.35%
300-Other Fees & Charges	809,615	1,117,907	1,293,411	1,457,123	12.66%
400-Capital Outlay	175,743	248,840	237,399	390,784	64.61%
500-Debt Service	25,804	64,458	64,458	64,458	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,953,244</u>	<u>\$ 2,491,130</u>	<u>\$ 2,679,384</u>	<u>\$ 3,165,700</u>	<u>18.15%</u>
525-Wastewater Treatment					
100-Personnel Services	\$ 503,597	\$ 648,015	\$ 502,606	\$ 642,106	27.76%
200-Materials & Supplies	52,559	68,450	54,110	69,781	28.96%
300-Other Fees & Charges	512,193	611,886	628,479	678,596	7.97%
400-Capital Outlay	-	-	25,066	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,068,349</u>	<u>\$ 1,328,351</u>	<u>\$ 1,210,261</u>	<u>\$ 1,390,483</u>	<u>14.89%</u>
MISCELLANEOUS					
527-Refuse Collection					
100-Personnel Services	\$ 772,648	\$ 798,500	\$ 841,045	\$ 884,440	5.16%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	47,626	63,400	55,400	63,400	14.44%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 820,274</u>	<u>\$ 861,900</u>	<u>\$ 896,445</u>	<u>\$ 947,840</u>	<u>5.73%</u>
528-Industrial Pretreatment					
100-Personnel Services	\$ 60,000	\$ 60,000	\$ 60,000	\$ 63,000	5.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	10,526	22,600	12,404	16,000	28.99%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 70,526</u>	<u>\$ 82,600</u>	<u>\$ 72,404</u>	<u>\$ 79,000</u>	<u>9.11%</u>
590-Non Departmental					
100-Personnel Services	\$ 31,251	\$ 35,000	\$ 33,167	\$ 38,000	14.57%
200-Materials & Supplies	2,035	3,500	2,619	3,600	37.46%
300-Other Fees & Charges	78,916	87,260	84,715	99,260	17.17%
400-Capital Outlay	2,093	18,500	3,400	18,500	444.12%
500-Debt Service	2,786,930	4,391,266	4,394,933	4,418,339	0.53%
900-Non Operating	8,418,313	6,750,180	7,425,741	7,663,872	3.21%
	<u>\$ 11,319,538</u>	<u>\$ 11,285,706</u>	<u>\$ 11,944,575</u>	<u>\$ 12,241,571</u>	<u>2.49%</u>
591-Reserve					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	232,342	200,000	97,988	200,000	104.11%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 232,342</u>	<u>\$ 200,000</u>	<u>\$ 97,988</u>	<u>\$ 200,000</u>	<u>104.11%</u>
TOTAL EXPENDITURES/APPROPRIATIONS					
	<u>\$ 16,131,144</u>	<u>\$ 17,033,532</u>	<u>\$ 17,624,608</u>	<u>\$ 18,980,136</u>	<u>7.69%</u>

FUND : 20

CITY OF SAPULPA
SAPULPA MUNICIPAL AUTHORITY FUND
EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT
FISCAL YEAR 23-24

06/12/2023

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
523-Utility Billing	Handheld Readers	\$ 15,000
		<u>\$ 15,000</u>
524-Water Treatment	Equip	\$ 123,884
	SRWSC Pump#4 Rebuild Skiatook	\$ 56,000 Our 40% Share
	Sahoma Lake Intake Structure	210,900
		<u>\$ 390,784</u>
590-Non-Departmental	City Hall Grounds & Landscaping upgrades	\$ 15,000
590-Non-Departmental	A/C for City Hall (Split with GF)	\$ 3,500
		<u>\$ 18,500</u>
		<u>\$ 424,284</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	\$ 3,930,839
	OWRB Note Payments	480,000
	Revenue Bond Trustee Fees	7,500
		<u>\$ 4,418,339</u>
	Total SMA Fund Debt Service	<u>\$ 4,482,797</u>

NON OPERATING - DETAIL

910-Transfer Out: General	Supplemental Operating Funds Transfer	\$ 2,250,000
910S-Transfer Out: General	Return of Pledged Sales Tax	3,293,872
915-Transfer Out: Sapulpa Dev Auth	Supplemental Operating Funds Transfer	30,000
930-Transfer Out: Street & Alley	Supplemental Operating Funds Transfer	560,000
931-Transfer Out: Cemetery Maint	Supplemental Operating Funds Transfer	155,000
932-Transfer Out: Hunting & Fishing	Supplemental Operating Funds Transfer	25,000
933-Transfer Out: Golf Course	Supplemental Operating Funds Transfer	395,000
934-Transfer Out: Library	Supplemental Operating Funds Transfer	250,000
935-Transfer Out: Parks & Recreation	Supplemental Operating Funds Transfer	410,000
935-Transfer Out: Aquatic Center	Supplemental Operating Funds Transfer	120,000
946-Transfer Out: Water & Sewer Improv	Supplemental Operating Funds Transfer	175,000
		<u>\$ 7,663,872</u>
	Total SMA Fund Non Operating	<u>\$ 7,663,872</u>

DEPT.: 504

TRUST ATTORNEY

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

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 32,028	\$ 33,100	\$ 33,096	\$ 34,093	3.01%
107 Tenure Pay	-	-	-	-	0.00%
131 FICA Tax	1,857	2,100	1,943	2,250	15.80%
132 Medicare Tax	434	500	454	550	21.15%
133 Employee Insurance	4,193	4,428	4,209	4,870	15.70%
134 Worker's Compensation	1,472	1,620	1,401	1,782	27.19%
136 Retirement	6,116	4,350	3,953	4,304	8.88%
TOTAL PERSONNEL SERVICES:	\$ 46,100	\$ 46,098	\$ 45,056	\$ 47,849	6.20%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
213 Coffee Supplies	-	-	-	-	0.00%
TOTAL MATERIALS AND SUPPLIES:	\$ -	\$ -	\$ -	\$ -	0.00%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302 Dues and Subscriptions	-	-	-	-	0.00%
311 Professional Services	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ -	\$ -	\$ -	\$ -	0.00%
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:	\$ 46,100	\$ 46,098	\$ 45,056	\$ 47,849	6.20%

DEPT.: 522

ADMINISTRATION

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
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 165,944	\$ 187,000	\$ 146,334	\$ 256,630	75.37%
102	Overtime	-	-	-	-	0.00%
105	Severance Pay	1,665	-	-	-	0.00%
107	Tenure Pay	2,000	2,000	2,000	2,250	12.50%
121	Car Allowance	(34)	-	-	-	0.00%
124	Tool/Equipment Allowance	997	960	960	960	0.00%
131	FICA Tax	10,458	11,800	8,754	15,973	82.47%
132	Medicare Tax	2,446	2,800	2,047	3,735	82.46%
133	Employee Insurance	29,071	50,000	29,893	68,054	127.66%
134	Worker's Compensation	7,815	8,597	7,916	18,054	128.07%
135	Unemployment Compensation	693	750	408	992	143.14%
136	Retirement	3,455	3,600	3,511	8,601	144.97%
141	Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:		\$ 224,510	\$ 267,507	\$ 201,823	\$ 375,249	85.93%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ -	\$ 200	\$ 32	\$ 100	212.50%
211	Janitor Supplies	-	-	-	-	0.00%
221	Fuel and Oil	1,729	1,200	1,500	1,200	-20.00%
231	Minor Tools	-	-	-	-	0.00%
241	Safety Supplies	-	250	-	250	100.00%
260	Minor Equipment & Furnishings	-	1,500	129	1,500	1062.79%
TOTAL MATERIALS AND SUPPLIES:		\$ 1,729	\$ 3,150	\$ 1,661	\$ 3,050	83.62%
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ -	\$ 3,500	\$ -	\$ 1,000	100.00%
302	Dues and Subscriptions	-	1,110	-	1,000	100.00%
311	Professional Services	-	5,000	-	2,500	100.00%
312	Advertising	-	300	-	150	100.00%
313	Printing	64	400	-	200	100.00%
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	-	5,000	-	2,500	100.00%
352	Maintenance - Vehicles	-	1,000	48	500	941.67%
TOTAL OTHER SERVICES AND CHARGES:		\$ 64	\$ 16,435	\$ 48	\$ 7,975	16514.58%
400 CAPITAL OUTLAY						
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%
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:		\$ 226,303	\$ 287,092	\$ 203,532	\$ 386,274	89.79%

DEPT.: 523

UTILITY SERVICES

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

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 145,052	\$ 159,000	\$ 160,580	\$ 165,397	3.00%
102 Overtime	2,114	2,500	2,000	2,500	25.00%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	871	3,150	1,581	1,581	0.00%
107 Tenure Pay	3,463	3,640	3,638	3,814	4.84%
124 Tool/Equipment Allowance	-	-	-	-	0.00%
131 FICA Tax	8,692	10,400	9,729	10,913	12.17%
132 Medicare Tax	2,073	2,500	2,273	2,700	18.79%
133 Employee Insurance	30,946	45,300	44,457	44,529	0.16%
134 Worker's Compensation	6,622	7,285	6,731	8,015	19.08%
135 Unemployment Compensation	1,185	1,250	906	1,240	36.87%
136 Retirement	3,680	3,750	4,610	5,000	8.46%
141 Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ 204,698	\$ 238,775	\$ 236,505	\$ 245,689	3.88%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 633	\$ 1,000	\$ 950	\$ 1,000	5.26%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
221 Fuel and Oil	7,485	9,000	8,644	9,000	4.12%
231 Minor Tools	1,093	1,000	784	1,000	27.55%
241 Safety Supplies	861	1,200	1,114	1,200	7.72%
260 Minor Equipment & Furnishings	1,200	600	1,750	1,200	-31.43%
TOTAL MATERIALS AND SUPPLIES:	\$ 11,272	\$ 12,800	\$ 13,242	\$ 13,400	1.19%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 4	\$ 500	\$ 433	\$ 1,000	130.95%
302 Dues and Subscriptions	100	100	-	100	100.00%
309 Bad Debt Expense	-	-	-	-	0.00%
311 Professional Services	74,725	87,600	84,206	92,600	9.97%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	100	110	100	-9.09%
314 Uniform Rental	581	1,200	1,035	1,200	15.94%
315 Other Fees & Charges	87,684	78,000	120,627	125,000	3.63%
332 Communications	1,254	1,560	1,926	2,310	19.94%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	12,786	22,020	14,919	22,020	47.60%
352 Maintenance - Vehicle	1,364	3,000	1,960	3,000	53.06%
354 Maintenance - Facilities	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 178,498	\$ 194,080	\$ 225,216	\$ 247,330	9.82%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	-	-	\$ 15,000	100.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	5,000	-	-	0.00%
410 Depreciation Expense	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:	\$ -	\$ 5,000	\$ -	\$ 15,000	100.00%
500 DEBT SERVICE					
505 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:	\$ 394,468	\$ 450,655	\$ 474,963	\$ 521,419	9.78%

DEPT.: 524

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 331,941	\$ 352,700	\$ 354,185	\$ 360,570	1.80%
102 Overtime	44,130	49,000	33,327	50,550	51.68%
103 Holiday Pay	11,378	13,400	10,840	13,400	23.62%
105 Severance Pay	1,127	-	-	-	0.00%
106 Sick Leave Incentive Pay	3,814	7,600	4,239	7,600	79.29%
107 Tenure Pay	6,238	6,501	6,751	7,151	5.93%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	2,319	2,280	2,280	2,280	0.00%
131 FICA Tax	22,841	26,800	24,267	30,000	23.62%
132 Medicare Tax	5,342	6,300	5,703	6,600	15.73%
133 Employee Insurance	93,562	95,250	93,452	99,000	5.94%
134 Worker's Compensation	15,311	16,844	14,931	18,544	24.20%
135 Unemployment Compensation	1,942	2,000	1,902	2,100	10.41%
136 Retirement	20,529	14,000	18,610	22,000	18.22%
141 Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ 560,474	\$ 592,675	\$ 570,487	\$ 619,795	8.64%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 948	\$ 1,080	\$ 712	\$ 1,080	51.69%
202 Postage	-	-	-	880	100.00%
211 Janitorial Supplies	1,179	1,500	1,500	1,500	0.00%
212 Chemicals	345,567	430,800	483,506	581,500	20.27%
213 Coffee Supplies	-	-	-	-	0.00%
214 Operating Supplies	17,388	19,960	16,902	27,560	63.08%
221 Fuel and Oil	3,856	5,400	5,202	12,360	137.60%
231 Minor Tools	456	750	750	1,400	86.67%
241 Safety Supplies	2,130	2,660	1,481	3,060	106.62%
260 Minor Equipment & Furnishings	10,084	5,100	3,576	4,200	17.45%
TOTAL MATERIALS AND SUPPLIES:	\$ 381,608	\$ 467,250	\$ 513,629	\$ 633,540	23.35%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 2,896	\$ 2,414	\$ 613	\$ 3,180	418.76%
302 Dues and Subscriptions	3,471	3,650	3,968	4,200	5.85%
309 Bad Debt Expense	-	-	-	-	0.00%
311 Professional Services	72,353	74,200	73,907	128,530	73.91%
311A Professional Services-Engineering Design	-	63,500	48,750	25,000	-48.72%
311B Professional Services-Eng CA & Insp	-	-	-	-	0.00%
311D Professional Services-Testing	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	114	150	100	-	-100.00%
314 Uniform Rental	1,630	1,580	1,941	2,200	13.34%
315A Fees & Other Charges-ODEQ	9,332	10,550	10,550	10,550	0.00%
315B Fees & Other Charges-Skiatook	217,573	385,543	429,966	457,543	6.41%
322 Water Purchases	13,524	19,820	57,820	29,820	-48.43%
331 Utilities	221,065	210,000	317,023	375,000	18.29%
332 Communications	7,198	7,200	5,199	4,800	-7.67%
341 Rental of Equipment	503	1,100	1,291	1,600	23.93%
345 Disposal of Sludge	154,000	173,000	170,650	218,000	27.75%
351 Maintenance - Equipment	523	2,000	1,999	4,500	125.11%
352 Maintenance - Vehicle	77	2,700	2,653	2,700	1.77%
353 Maintenance - Buildings	1,793	1,500	1,381	5,500	298.26%
354 Maintenance - Facilities	103,563	159,000	165,600	184,000	11.11%
TOTAL OTHER SERVICES AND CHARGES:	\$ 809,615	\$ 1,117,907	\$ 1,293,411	\$ 1,457,123	12.66%
400 CAPITAL OUTLAY					
401 Equipment	\$ 55,739	\$ 84,000	\$ 72,112	\$ 123,884	71.79%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	7,966	14,000	3,246	-	-100.00%
405 Facilities	112,038	150,840	162,041	266,900	64.71%
410 Depreciation Expense	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:	\$ 175,743	\$ 248,840	\$ 237,399	\$ 390,784	64.61%
500 DEBT SERVICE					
504 Debt Service - Water Rights	\$ 25,804	\$ 64,458	\$ 64,458	\$ 64,458	0.00%
TOTAL DEBT SERVICE:	\$ 25,804	\$ 64,458	\$ 64,458	\$ 64,458	0.00%
900 NON OPERATING					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 1,953,244	\$ 2,491,130	\$ 2,679,384	\$ 3,165,700	18.15%

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
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 303,834	\$ 430,830	\$ 346,320	\$ 383,822	10.83%
102	Overtime	6,818	10,000	2,586	10,000	286.70%
103	Holiday Pay	6,479	20,550	10,604	20,550	93.79%
104	Specialty Pay	-	-	-	-	0.00%
105	Severance Pay	44,912	-	-	-	0.00%
106	Sick Leave Incentive Pay	869	1,731	781	1,800	130.47%
107	Tenure Pay	7,038	3,625	3,625	4,239	16.94%
121	Car Allowance	-	-	-	-	0.00%
124	Tool/Equipment Allowance	764	1,080	740	1,080	45.95%
131	FICA Tax	24,601	2,900	22,356	29,000	29.72%
132	Medicare Tax	5,753	6,800	5,229	7,400	41.52%
133	Employee Insurance	58,393	100,500	52,084	100,500	92.96%
134	Worker's Compensation	19,045	20,949	18,238	23,049	26.38%
135	Unemployment Compensation	2,402	2,750	2,692	3,000	11.44%
136	Retirement	16,389	21,100	12,151	32,466	167.19%
141	Contract Labor	6,300	25,200	25,200	25,200	0.00%
	TOTAL PERSONNEL SERVICES:	\$ 503,597	\$ 648,015	\$ 502,606	\$ 642,106	27.76%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ 130	\$ 670	\$ 670	\$ 670	0.00%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	947	1,600	1,600	1,600	0.00%
212	Chemicals	12,400	22,630	20,000	22,630	13.15%
214	Operating Supplies	47	330	330	330	0.00%
214.01	Operating Supplies-Lab Supplies	15,944	19,250	14,000	19,250	37.50%
221	Fuel and Oil	17,260	13,310	13,310	14,641	10.00%
231	Minor Tools	568	1,330	800	1,330	66.25%
241	Safety Supplies	1,600	4,000	3,000	4,000	33.33%
260	Minor Equipment & Furnishings	3,663	5,330	400	5,330	1232.50%
	TOTAL MATERIALS AND SUPPLIES:	\$ 52,559	\$ 68,450	\$ 54,110	\$ 69,781	28.96%
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ 5,835	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
302	Dues and Subscriptions	-	-	-	-	0.00%
311	Professional Services	4,506	11,680	8,000	11,680	46.00%
311D	Professional Services-Testing	16,845	25,289	25,289	25,289	0.00%
312	Advertising	-	-	-	-	0.00%
313	Printing	441	1,065	1,065	1,065	0.00%
314	Uniform Cleaning	963	1,815	1,300	1,815	39.62%
315	Fees & Other Charges	16,941	22,630	14,000	22,630	61.64%
325	Sewage Discharge Fee	16,638	22,550	22,550	22,550	0.00%
331	Utilities	272,833	300,000	300,000	330,000	10.00%
332	Communications	2,356	2,580	2,000	2,580	29.00%
341	Rental Of Equipment	276	2,685	2,000	2,685	34.25%
345	Disposal Of Sludge	59,413	54,450	79,450	80,450	1.26%
351	Maintenance - Equipment	28,719	39,292	35,000	39,292	12.26%
352	Maintenance - Vehicles	8,256	8,420	6,000	8,420	40.33%
353	Maintenance - Buildings	1,555	6,330	3,000	6,330	111.00%
354	Maintenance - Facilities	76,616	107,100	122,825	117,810	-4.08%
	TOTAL OTHER SERVICES AND CHARGES:	\$ 512,193	\$ 611,866	\$ 628,479	\$ 678,596	7.97%
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ -	\$ 25,066	\$ -	-100.00%
403	Vehicles	-	-	-	-	0.00%
404	Building & Fixtures	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
405B	Facilities-Contract	-	-	-	-	0.00%
410	Depreciation Expense	-	-	-	-	0.00%
	TOTAL CAPITAL OUTLAY:	\$ -	\$ -	\$ 25,066	\$ -	-100.00%
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:		\$ 1,068,349	\$ 1,328,351	\$ 1,210,261	\$ 1,390,483	14.89%

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
		21-22	22-23	22-23	23-24	of Change
100	PERSONNEL SERVICES					
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	772,648	798,500	841,045	884,440	5.16%
	TOTAL PERSONNEL SERVICES:	<u>\$ 772,648</u>	<u>\$ 798,500</u>	<u>\$ 841,045</u>	<u>\$ 884,440</u>	5.16%
200	MATERIALS AND SUPPLIES					
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%
	TOTAL MATERIALS AND SUPPLIES:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
300	OTHER SERVICES AND CHARGES					
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	-	400	400	400	0.00%
314	Uniform Rental/Cleaning	-	-	-	-	0.00%
315A	Fees & Other Charges/State	-	-	-	-	0.00%
315B	Fees & Other Charges/Hauling	27,626	35,000	35,000	35,000	0.00%
315C	Prof Services - Tornado 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	28,000	20,000	28,000	40.00%
	TOTAL OTHER SERVICES AND CHARGES:	<u>\$ 47,626</u>	<u>\$ 63,400</u>	<u>\$ 55,400</u>	<u>\$ 63,400</u>	14.44%
400	CAPITAL OUTLAY					
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
410	Depreciation Expense	-	-	-	-	0.00%
	TOTAL CAPITAL OUTLAY:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
500	DEBT SERVICE					
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL DEBT SERVICE:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
900	NON OPERATING					
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL NON OPERATING:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
	TOTAL EXPENDITURES/APPROPRIATIONS:	<u>\$ 820,274</u>	<u>\$ 861,900</u>	<u>\$ 896,445</u>	<u>\$ 947,840</u>	5.73%

DEPT.: 528

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
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
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%
	TOTAL PERSONNEL SERVICES:	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 63,000</u>	5.00%
200 MATERIALS AND SUPPLIES						
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%
	TOTAL MATERIALS AND SUPPLIES:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
300 OTHER SERVICES AND CHARGES						
301	Travel & Training	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues & Subscription	-	-	-	-	0.00%
311	Professional Services	1,500	7,500	1,500	-	-100.00%
311D	Professional Services - Testing	4,360	8,600	6,370	10,400	63.27%
311E	Professional Services-Industry Testing	4,666	6,000	4,534	5,100	12.48%
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%
	TOTAL OTHER SERVICES AND CHARGES:	<u>\$ 10,526</u>	<u>\$ 22,600</u>	<u>\$ 12,404</u>	<u>\$ 16,000</u>	28.99%
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
410	Depreciation Expense	-	-	-	-	0.00%
	TOTAL CAPITAL OUTLAY:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
500 DEBT SERVICE						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL DEBT SERVICE:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
900 NON OPERATING						
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL NON OPERATING:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:		<u>\$ 70,526</u>	<u>\$ 82,600</u>	<u>\$ 72,404</u>	<u>\$ 79,000</u>	9.11%

DEPT.: 590

NON-DEPARTMENTAL

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
141 Contract Labor	\$ 31,251	\$ 35,000	\$ 33,167	\$ 38,000	14.57%
TOTAL PERSONNEL SERVICES:	\$ 31,251	\$ 35,000	\$ 33,167	\$ 38,000	14.57%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 1,075	\$ 1,000	\$ 1,041	\$ 1,000	-3.94%
211 Janitorial Supplies	780	1,000	938	1,000	6.61%
214 Operating Supplies	101	1,000	-	1,000	100.00%
260 Minor Equipment & Furnishings	79	500	640	600	-6.25%
TOTAL MATERIALS AND SUPPLIES:	\$ 2,035	\$ 3,500	\$ 2,619	\$ 3,600	37.46%
300 OTHER SERVICES AND CHARGES					
311 Professional Services	\$ 24,389	\$ 24,000	\$ 19,716	\$ 24,000	21.73%
312 Advertising	-	-	-	-	0.00%
315 Fees & Other Charges	623	1,500	902	1,500	66.30%
331 Utilities	17,288	15,000	19,168	25,000	30.43%
341 Rental of Equipment	1,752	1,760	1,798	3,760	109.12%
351 Equipment Maintenance	24,162	25,000	39,388	25,000	-36.53%
353 Building Maintenance	10,032	10,000	3,193	10,000	213.19%
354 Facilities Maintenance	670	10,000	550	10,000	1718.18%
362 Insurance	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 78,916	\$ 87,260	\$ 84,715	\$ 99,260	17.17%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Building and Fixtures	-	3,500	3,400	3,500	2.94%
405 Facilities	-	15,000	-	15,000	100.00%
410 Depreciation	-	-	-	-	0.00%
420 Amortization Expense	-	-	-	-	0.00%
430 Loss On Sale Of Fixed Asset	2,093	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:	\$ 2,093	\$ 18,500	\$ 3,400	\$ 18,500	444.12%
500 DEBT SERVICE					
501B Revenue Bond Expense -2004 Series	\$ -	\$ -	\$ -	\$ -	0.00%
501F Revenue Bond Expense - 2012	-	-	-	-	0.00%
501G Revenue Bond Expense - 2013	-	-	-	-	0.00%
501H Revenue Bond Expense - 2020	2,598,182	3,933,766	3,934,872	3,930,839	-0.10%
502 Revenue Bond Trustee Fees	7,500	7,500	7,500	7,500	0.00%
502A Note Expense	71,474	30,000	29,075	30,000	3.18%
503 Note Payments	109,774	420,000	423,486	450,000	6.26%
505 Lease Payments	-	-	-	-	0.00%
506 Bond Issue Costs	-	-	-	-	0.00%
TOTAL DEBT SERVICE:	\$ 2,786,930	\$ 4,391,266	\$ 4,394,933	\$ 4,418,339	0.53%
900 NON OPERATING					
910 General Fund	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,250,000	12.50%
910S General Fund - 40% Sales Tax	3,294,870	3,110,180	3,419,045	3,293,872	-3.66%
915 Sapulpa Development Authority	30,000	30,000	30,000	30,000	0.00%
930 Street & Alley Fund	450,000	350,000	350,000	560,000	60.00%
931 Cemetery Maintenance Fund	150,000	155,000	155,000	155,000	0.00%
932 Hunting & Fishing	-	-	-	25,000	100.00%
933 Golf Course	300,000	395,000	395,000	395,000	0.00%
934 Library Fund	250,000	190,000	190,000	250,000	31.58%
935 Parks & Recreation Services Fund	250,000	305,000	305,000	410,000	34.43%
936 Aquatics Center	-	90,000	90,000	120,000	33.33%
944 Major Thoroughfare Fund	-	-	-	-	0.00%
945 Capital Improvements Fund	-	-	-	-	0.00%
946 W & S Improvements Fund	150,000	125,000	125,000	175,000	40.00%
948 Water Resources Fund	-	-	-	-	0.00%
949 Sewer Ext & Development Fund	1,293,443	-	-	-	0.00%
959 Economic Development	-	-	-	-	0.00%
960 Grants & Aid Fund	-	-	366,696	-	-100.00%
965 Street Impr Sales Tax	-	-	-	-	0.00%
998 Series 2012	-	-	-	-	0.00%
TOTAL NON OPERATING:	\$ 8,418,313	\$ 6,750,180	\$ 7,425,741	\$ 7,663,872	3.21%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 11,319,538	\$ 11,285,706	\$ 11,944,575	\$ 12,241,571	2.49%

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
141 Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ -	\$ -	\$ -	\$ -	0.00%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL MATERIALS AND SUPPLIES:	\$ -	\$ -	\$ -	\$ -	0.00%
300 OTHER SERVICES AND CHARGES					
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	232,342	200,000	97,988	200,000	104.11%
392 Contingency - Salary Adjustments	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 232,342	\$ 200,000	\$ 97,988	\$ 200,000	104.11%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -	0.00%
500 DEBT SERVICE					
590 Contingency-Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING					
591-983 Trsr Out: '94 G.O. Street Imp.	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 232,342	\$ 200,000	\$ 97,988	\$ 200,000	104.11%

SAPULPA DEVELOPMENT AUTHORITY FUND

CITY OF SAPULPA

06/11/2023

FUND: 15

SAPULPA DEVELOPMENT AUTHORITY

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Proposed 23-24	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest	\$ 3	\$ -	\$ 698	\$ -	-100.00%
		<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 698</u>	<u>\$ -</u>	<u>-100.00%</u>
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	-	-	-	0.00%
4086	Reimbursements	-	-	-	-	
4203	Loan Proceeds	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:						
4910	General Fund	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	0.00%
4920	SMA	30,000	30,000	30,000	30,000	0.00%
		<u>\$ 30,000</u>	<u>\$ 530,000</u>	<u>\$ 530,000</u>	<u>\$ 530,000</u>	<u>0.00%</u>
TOTAL REVENUE/RESOURCES		<u>\$ 30,003</u>	<u>\$ 530,000</u>	<u>\$ 530,698</u>	<u>\$ 530,000</u>	<u>-0.13%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay		450,000	-	450,000	100.00%
500	Debt Service	29,326	29,326	29,326	29,326	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 29,326</u>	<u>\$ 479,326</u>	<u>\$ 29,326</u>	<u>\$ 479,326</u>	<u>1534.47%</u>
USE OF FUND BALANCE		<u>\$ 677</u>	<u>\$ 50,674</u>	<u>\$ 501,372</u>	<u>\$ 50,674</u>	<u>-89.89%</u>
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 140</u>	<u>\$ 814</u>	<u>\$ 817</u>	<u>\$ 502,189</u>	<u>61367.44%</u>
ESTIMATED ENDING FUND BALANCE		<u>\$ 817</u>	<u>\$ 51,488</u>	<u>\$ 502,189</u>	<u>\$ 552,863</u>	<u>10.09%</u>

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	Last Payment
	Total Debt Service	<u>\$ 29,326</u>	

OTHER OPERATING FUNDS

CITY OF SAPULPA

06/11/2023

FUND: 29

STORMWATER MANAGEMENT FUND

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24**

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

		Actual	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
REVENUES/RESOURCES:						
Licenses & Permits:						
4069	Erosion/Sediment Control Permit	\$ 1,550	\$ 1,500	\$ 3,800	\$ 1,500	-60.53%
		<u>\$ 1,550</u>	<u>\$ 1,500</u>	<u>\$ 3,800</u>	<u>\$ 1,500</u>	-60.53%
Charges for Services:						
4066	Stormwater Mgmt Fee-Residential	\$ 353,410	\$ 375,000	\$ 371,074	\$ 375,000	1.06%
4067	Stormwater Mgmt Fee-Non-Residential	513,552	515,000	502,497	515,000	2.49%
		<u>\$ 866,962</u>	<u>\$ 890,000</u>	<u>\$ 873,571</u>	<u>\$ 890,000</u>	1.88%
Interest:						
4081	Interest Earnings	\$ 7,814	\$ 6,000	\$ 895	\$ 2,000	123.46%
		<u>\$ 7,814</u>	<u>\$ 6,000</u>	<u>\$ 895</u>	<u>\$ 2,000</u>	123.46%
Miscellaneous:						
4080	Miscellaneous	\$ 17,276	\$ 17,500	\$ 17,114	\$ 17,000	-0.67%
4086	Reimbursements	12,000	-	-	-	0.00%
4068	Non Compliance Fee	-	-	-	-	0.00%
		<u>\$ 29,276</u>	<u>\$ 17,500</u>	<u>\$ 17,114</u>	<u>\$ 17,000</u>	-0.67%
Transfers In:						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUES/RESOURCES		<u>\$ 905,602</u>	<u>\$ 915,000</u>	<u>\$ 895,380</u>	<u>\$ 910,500</u>	1.69%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 237,107	\$ 281,442	\$ 272,530	\$ 301,796	10.74%
200	Materials & Supplies	21,735	31,465	29,960	37,565	25.38%
300	Other Services & Charges	103,011	410,606	325,525	441,545	35.64%
400	Capital Outlay	497,769	586,000	462,288	150,000	-67.55%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	220,825	81,400	81,400	85,000	4.42%
	TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 1,080,447</u>	<u>\$ 1,390,913</u>	<u>\$ 1,171,703</u>	<u>\$ 1,015,906</u>	-13.30%
CHANGE IN FUND BALANCE		<u>\$ (174,845)</u>	<u>\$ (475,913)</u>	<u>\$ (276,323)</u>	<u>\$ (105,406)</u>	-61.85%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 1,565,239</u>	<u>\$ 1,216,705</u>	<u>\$ 1,390,394</u>	<u>\$ 1,114,071</u>	-19.87%
ESTIMATED ENDING FUND BALANCE		<u>\$ 1,390,394</u>	<u>\$ 740,792</u>	<u>\$ 1,114,071</u>	<u>\$ 1,008,665</u>	-9.46%

CAPITAL OUTLAY - DETAIL

Description	Amount
403-Vehicle	
Water Truck	\$ 110,000
405C-Right of Way Acquisitions	
Right of Ways	\$ 40,000
Total Fund Capital Outlay	<u>\$ 150,000</u>

NON OPERATING - DETAIL

920-Transfer Out: SMA	Operating Transfer for Administrative Expenses	\$ 62,100
930-Transfer Out: Street & Alley	Operating Transfer for Administrative Expenses	22,900
	Total Non Operating Expense	<u>\$ 85,000</u>

FUND: 29		STORMWATER MANAGEMENT FUND				
EXPENDITURE/APPROPRIATION DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 137,184	\$ 144,000	\$ 154,874	\$ 160,000	3.31%
102	Overtime	2,967	6,000	2,990	6,000	100.67%
107	Tenure Pay	338	425	425	763	79.53%
124	Tool/Equipment Allowance	963	960	960	960	0.00%
131	FICA Tax	8,221	9,500	9,369	10,400	11.00%
132	Medicare Tax	1,923	2,300	2,209	2,600	17.70%
133	Employee Insurance	45,698	61,450	44,676	63,300	41.69%
134	Worker's Compensation	6,188	6,807	6,800	7,487	10.10%
135	Unemployment Compensation	983	1,000	998	1,200	20.24%
136	Retirement	3,842	4,000	4,229	4,086	-3.38%
141	Contract Labor	28,800	45,000	45,000	45,000	0.00%
TOTAL PERSONNEL SERVICES:		\$ 237,107	\$ 281,442	\$ 272,530	\$ 301,796	10.74%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ 227	\$ 500	\$ 433	\$ 500	15.47%
211	Janitorial Supplies	-	250	401	450	12.22%
212	Chemicals	477	500	500	500	0.00%
214	Operating Supplies	504	800	1,282	1,500	17.00%
221	Fuel and Oil	18,213	20,000	17,378	25,000	43.86%
231	Minor Tools	295	150	336	350	4.17%
241	Safety Supplies	2,019	5,265	5,107	5,265	3.09%
242	Public Education Materials	-	4,000	4,000	4,000	0.00%
260	Minor Equipment & Furnishings	-	-	523	-	-100.00%
TOTAL MATERIALS AND SUPPLIES:		\$ 21,735	\$ 31,465	\$ 29,960	\$ 37,565	25.38%
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ 1,182	\$ 8,000	\$ -	\$ 11,160	100.00%
302	Dues and Subscriptions	7,254	7,156	6,050	7,156	18.28%
311	Professional Services	2,500	30,000	-	30,000	100.00%
311A	Professional Services (Design)	-	60,000	60,000	60,000	0.00%
311B	Professional Services (Bid, CA & RPR)	-	-	-	-	0.00%
311D	Professional Services -Testing	-	-	-	-	0.00%
312	Advertising	-	500	-	500	100.00%
313	Printing	-	500	-	500	100.00%
314	Uniforms	523	650	679	700	3.09%
315	Administration Fees - NPDES	-	1,500	-	1,500	100.00%
317	Abatements	-	5,000	-	5,000	100.00%
321	Pollution Prevention	400	5,000	880	5,000	468.18%
323	Survey & Title Research	-	-	-	-	0.00%
331	Utilities	-	-	-	-	0.00%
332	Communications	576	1,000	1,157	1,240	7.17%
341	Rental of Equipment	730	7,800	1,067	7,800	631.02%
351	Maintenance - Equipment	24,848	30,000	30,756	31,209	1.47%
352	Maintenance - Vehicles	4,632	8,000	7,785	8,000	2.76%
353	Maintenance - Buildings	290	500	536	700	30.60%
354	Maintenance - Facilities	46,410	45,000	35,585	46,080	29.49%
390	Contingency for Items not Budgeted	13,666	200,000	181,030	225,000	24.29%
TOTAL OTHER SERVICES AND CHARGES:		\$ 103,011	\$ 410,606	\$ 325,525	\$ 441,545	35.64%
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ 146,000	\$ 118,134	\$ 110,000	-6.89%
403	Vehicles	-	-	-	-	0.00%
404	Building & Fixtures	8,279	-	-	-	0.00%
405B	Facilities - Contract	284,702	-	324,154	-	-100.00%
405C	Right-of-Way Acquisitions	204,788	40,000	20,000	40,000	100.00%
406	Land	-	400,000	-	-	0.00%
TOTAL CAPITAL OUTLAY:		\$ 497,769	\$ 586,000	\$ 462,288	\$ 150,000	-67.55%
500 DEBT SERVICE						
501	Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:		\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING EXPENSE						
920	Transfer Out: SMA	\$ 198,525	\$ 58,500	\$ 58,500	\$ 62,100	6.15%
930	Street & Alley	22,300	22,900	22,900	22,900	0.00%
945	Transfer Out: CIP	-	-	-	-	0.00%
960	Transfer Out: Grants & Aid	-	-	-	-	0.00%
965	Transfer Out: Street Impr Sales Tax	-	-	-	-	0.00%
TOTAL NON OPERATING EXPENSE:		\$ 220,825	\$ 81,400	\$ 81,400	\$ 85,000	4.42%
TOTAL EXPENDITURES/APPROPRIATIONS:		\$ 1,080,447	\$ 1,390,913	\$ 1,171,703	\$ 1,015,906	-13.30%

CITY OF SAPULPA

06/11/2023

FUND: 30

STREET & ALLEY

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Proposed 23-24	Percent of Change
REVENUES/RESOURCES:						
Taxes:						
4006	Motor Vehicle Tax	\$ 172,581	\$ 166,000	\$ 159,729	\$ 170,000	6.43%
4007	Gasoline Excise Tax	39,207	37,000	39,302	38,000	-3.31%
		<u>\$ 211,788</u>	<u>\$ 203,000</u>	<u>\$ 199,031</u>	<u>\$ 208,000</u>	4.51%
Interest:						
4081	Interest Earnings	\$ 402	\$ 500	\$ 1,352	\$ 700	-48.22%
		<u>\$ 402</u>	<u>\$ 500</u>	<u>\$ 1,352</u>	<u>\$ 700</u>	-48.22%
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	\$ 450,000	\$ 350,000	\$ 350,000	\$ 560,000	60.00%
4929	STORMWATER MANAGEMENT	22,300	22,900	22,900	22,900	0.00%
4945	CIP	-	-	-	-	0.00%
		<u>\$ 472,300</u>	<u>\$ 372,900</u>	<u>\$ 372,900</u>	<u>\$ 582,900</u>	56.32%
TOTAL REVENUE/RESOURCES		<u>\$ 684,490</u>	<u>\$ 576,400</u>	<u>\$ 573,283</u>	<u>\$ 791,600</u>	38.08%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 479,451	\$ 744,482	\$ 535,983	\$ 767,181	43.14%
200	Materials & Supplies	50,456	60,500	55,945	60,500	8.14%
300	Other Services & Charges	46,402	66,100	62,773	66,340	5.68%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 576,309</u>	<u>\$ 871,082</u>	<u>\$ 654,701</u>	<u>\$ 894,021</u>	36.55%
CHANGE IN FUND BALANCE		<u>\$ 108,181</u>	<u>\$ (294,682)</u>	<u>\$ (81,418)</u>	<u>\$ (102,421)</u>	25.80%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 238,664</u>	<u>\$ 336,829</u>	<u>\$ 346,845</u>	<u>\$ 265,427</u>	-23.47%
ESTIMATED ENDING FUND BALANCE		<u>\$ 346,845</u>	<u>\$ 42,147</u>	<u>\$ 265,427</u>	<u>\$ 163,006</u>	-38.59%

FUND: 30
EXPENDITURES/APPROPRIATIONS DETAIL

STREET & ALLEY

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 329,891	\$ 475,000	\$ 370,149	\$ 489,250	32.18%
102 Overtime	8,630	16,250	8,228	16,250	97.50%
104 Specialty Pay	-	-	-	-	0.00%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	565	1,492	761	1,492	96.06%
107 Tenure Pay	7,013	7,452	7,540	8,064	6.95%
109 Foul Weather Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	1,805	1,800	1,800	1,800	0.00%
131 FICA Tax	20,383	31,100	22,913	36,000	57.12%
132 Medicare Tax	4,789	7,300	5,359	7,600	41.82%
133 Employee Insurance	78,097	161,900	89,713	161,900	80.46%
134 Worker's Compensation	20,716	22,788	20,108	25,100	24.83%
135 Unemployment Compensation	2,215	3,250	2,521	3,575	41.81%
136 Retirement	5,347	16,150	6,891	16,150	134.36%
141 Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ 479,451	\$ 744,482	\$ 535,983	\$ 767,181	43.14%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 304	\$ 400	\$ 398	\$ 400	0.50%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	314	500	500	500	0.00%
212 Chemicals	-	-	-	-	0.00%
214 Operating Supplies	1,644	3,000	2,970	3,000	1.01%
221 Fuel and Oil	44,504	50,000	47,479	50,000	5.31%
231 Minor Tools	-	100	100	100	0.00%
241 Safety Supplies	3,486	2,500	2,498	2,500	0.08%
251 Sign Supplies	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	204	4,000	2,000	4,000	100.00%
TOTAL MATERIALS AND SUPPLIES:	\$ 50,456	\$ 60,500	\$ 55,945	\$ 60,500	8.14%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 346	\$ 5,500	\$ 3,000	\$ 5,500	83.33%
302 Dues and Subscriptions	-	-	-	-	0.00%
311 Professional Services	-	-	-	-	0.00%
314 Uniform Cleaning	825	1,500	1,500	1,500	0.00%
331 Utilities	-	-	-	-	0.00%
332 Communications	493	600	710	840	18.31%
341 Rental of Equipment	-	500	500	500	0.00%
351 Maintenance - Equipment	34,395	40,000	39,331	40,000	1.70%
352 Maintenance - Vehicles	10,299	15,000	14,731	15,000	1.83%
353 Maintenance - Buildings	-	2,000	2,002	2,000	-0.10%
354 Maintenance - Facilities	44	1,000	999	1,000	0.10%
TOTAL OTHER SERVICES AND CHARGES:	\$ 46,402	\$ 66,100	\$ 62,773	\$ 66,340	5.68%
400 CAPITAL OUTLAY					
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%
TOTAL CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -	0.00%
500 DEBT SERVICE					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING EXPENSE					
945 Transfer Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING EXPENSE:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 576,309	\$ 871,082	\$ 654,701	\$ 894,021	36.55%

**CITY OF SAPULPA
CEMETERY MAINTENANCE**

06/11/2023

FUND: 31

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24**

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

		Actual	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
REVENUES/RESOURCES:						
Charges for Service						
4050	Chapel Rates	\$ -	\$ -	\$ -	\$ -	0.00%
4051	Maintenance (Openings & Closings)	50,825	45,000	55,145	50,000	-9.33%
4052	Lot Sales	73,725	65,000	67,050	65,000	-3.06%
		<u>\$ 124,550</u>	<u>\$ 110,000</u>	<u>\$ 122,195</u>	<u>\$ 115,000</u>	-5.89%
Interest:						
4081	Interest Earnings	\$ 278	\$ 500	\$ 680	\$ 500	-26.47%
		<u>\$ 278</u>	<u>\$ 500</u>	<u>\$ 680</u>	<u>\$ 500</u>	-26.47%
Miscellaneous:						
4080	Miscellaneous	\$ 50	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	-	-	-	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 207,693	\$ 194,386	\$ 213,690	\$ 205,867	-3.66%
4920	SMA	150,000	155,000	155,000	155,000	0.00%
		<u>\$ 357,693</u>	<u>\$ 349,386</u>	<u>\$ 368,690</u>	<u>\$ 360,867</u>	-2.12%
TOTAL REVENUE/RESOURCES		<u>\$ 482,571</u>	<u>\$ 459,886</u>	<u>\$ 491,565</u>	<u>\$ 476,367</u>	-3.09%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 385,125	\$ 481,792	\$ 426,868	\$ 487,533	14.21%
200	Materials & Supplies	19,313	33,770	29,244	33,770	15.48%
300	Other Services & Charges	54,629	57,030	47,057	57,030	21.19%
400	Capital Outlay	5,220	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	15,741	13,750	15,275	14,375	-5.89%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 480,028</u>	<u>\$ 586,342</u>	<u>\$ 518,444</u>	<u>\$ 592,708</u>	14.32%
CHANGE IN FUND BALANCE		<u>\$ 2,543</u>	<u>\$ (126,456)</u>	<u>\$ (26,879)</u>	<u>\$ (116,341)</u>	332.83%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 159,098</u>	<u>\$ 142,460</u>	<u>\$ 161,641</u>	<u>\$ 134,762</u>	-16.63%
ESTIMATED ENDING FUND BALANCE		<u>\$ 161,641</u>	<u>\$ 16,004</u>	<u>\$ 134,762</u>	<u>\$ 18,421</u>	-86.33%

NON OPERATING - DETAIL

943-Tsfr Out: Cem Perpetual Care	Required Revenue (12.5%) Transfer	\$ 14,375
	Total Non Operating	<u>\$ 14,375</u>

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 205,055	\$ 252,000	\$ 225,068	\$ 259,430	15.27%
102 Overtime	20,718	25,000	19,633	25,750	31.16%
103 Holiday Pay	-	-	-	-	0.00%
104 Specialty Pay	-	-	-	-	0.00%
105 Severance Pay	1,885	-	-	-	0.00%
106 Sick Leave Incentive Pay	2,727	4,500	2,957	4,800	62.33%
107 Tenure Pay	4,513	4,600	4,600	5,188	12.78%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	1,629	1,860	1,860	1,860	0.00%
131 FICA Tax	14,053	17,900	13,954	18,250	30.79%
132 Medicare Tax	3,287	4,200	3,549	4,700	32.43%
133 Employee Insurance	55,256	64,550	47,923	49,840	4.00%
134 Worker's Compensation	9,584	10,542	10,668	11,735	10.00%
135 Unemployment Compensation	1,526	1,800	1,688	1,980	17.30%
136 Retirement	7,230	7,600	7,728	9,000	16.46%
141 Contract Labor	57,662	87,240	87,240	95,000	8.90%
TOTAL PERSONNEL SERVICES:	\$ 385,125	\$ 481,792	\$ 426,868	\$ 487,533	14.21%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 75	\$ 130	\$ 103	\$ 130	26.21%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	359	440	440	440	0.00%
212 Chemicals	1,452	9,000	6,900	9,000	30.43%
214 Operating Supplies	1,114	1,400	1,212	1,400	15.51%
221 Fuel and Oil	13,001	14,000	13,480	14,000	3.86%
231 Minor Tools	550	2,000	1,996	2,000	0.20%
241 Safety Supplies	877	1,800	563	1,800	219.72%
260 Minor Equipment & Furnishings	1,885	5,000	4,550	5,000	9.89%
TOTAL MATERIALS AND SUPPLIES:	\$ 19,313	\$ 33,770	\$ 29,244	\$ 33,770	15.48%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 368	\$ 1,000	\$ 610	\$ 1,000	63.93%
302 Dues and Subscriptions	156	230	228	230	0.88%
311 Professional Services	-	2,500	2,500	2,500	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	-	-	-	0.00%
314 Uniform Cleaning	676	1,150	1,109	1,150	3.70%
331 Utilities	9,633	11,500	11,500	11,500	0.00%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	700	700	700	0.00%
351 Maintenance - Equipment	15,218	16,500	8,232	16,500	100.44%
352 Maintenance - Vehicles	3,472	4,500	6,053	4,500	-25.66%
353 Maintenance - Buildings	8,438	10,750	5,798	10,750	85.41%
354 Maintenance - Facilities	16,668	8,200	10,327	8,200	-20.60%
TOTAL OTHER SERVICES AND CHARGES:	\$ 54,629	\$ 57,030	\$ 47,057	\$ 57,030	21.19%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	5,220	-	-	-	0.00%
405B Facilities - Contract	-	-	-	-	0.00%
407 Books	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:	\$ 5,220	\$ -	\$ -	\$ -	0.00%
500 DEBT SERVICE					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING EXPENSE					
943 Transfer out: Perpetual Care	\$ 15,741	\$ 13,750	\$ 15,275	\$ 14,375	-5.89%
945 Transfer out: Capital Improvements	-	-	-	-	0.00%
TOTAL NON OPERATING EXPENSE:	\$ 15,741	\$ 13,750	\$ 15,275	\$ 14,375	-5.89%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 480,028	\$ 586,342	\$ 518,444	\$ 592,708	14.32%

CITY OF SAPULPA

06/11/2023

FUND: 32

HUNTING & FISHING

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:					
Licenses & Permits:					
4049 Short/Long	\$ (22)	\$ -	\$ -		0.00%
4050 Trout Fishing Permits	-	-	-		0.00%
4050.0 Trout Permits - Vendor Sales	-	-	-		0.00%
4050.02 Fishing Permits	29,585	25,000	27,362	25,000	-8.63%
4050.02A Fishing Permits- Vendor Sales	-	1,000	-	1,000	100.00%
4050.03 Hunting Permits	650	700	650	700	7.69%
4053 Catfish/Panfish Permits	-	-	-	-	0.00%
4053C Catfish/Panfish Permits - Vendor Sales	-	-	-	-	0.00%
	<u>\$ 30,213</u>	<u>\$ 26,700</u>	<u>\$ 28,012</u>	<u>\$ 26,700</u>	-4.68%
Charges for Services:					
4054 Camping Fees	\$ 9,850	\$ 8,000	\$ 7,784	\$ 8,000	2.77%
	<u>\$ 9,850</u>	<u>\$ 8,000</u>	<u>\$ 7,784</u>	<u>\$ 8,000</u>	2.77%
Interest:					
4081 Interest Earnings	\$ 64	\$ 75	\$ 59	\$ 75	27.12%
	<u>\$ 64</u>	<u>\$ 75</u>	<u>\$ 59</u>	<u>\$ 75</u>	27.12%
Miscellaneous:					
4080 Miscellaneous	\$ (23)	\$ -	\$ -	\$ -	0.00%
4086 Reimbursements	-	-	-	-	0.00%
	<u>\$ (23)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:					
4920 SMA	\$ -	\$ -	\$ -	\$ 25,000	100.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	100.00%
TOTAL REVENUE/RESOURCES	<u>\$ 40,104</u>	<u>\$ 34,775</u>	<u>\$ 35,855</u>	<u>\$ 59,775</u>	66.71%
EXPENDITURES/APPROPRIATIONS:					
100 Personnel Services	\$ 12,242	\$ 15,000	\$ 15,000	\$ 20,000	33.33%
200 Materials & Supplies	380	1,000	1,000	1,300	30.00%
300 Other Services & Charges	19,064	31,100	27,710	30,750	10.97%
400 Capital Outlay	18,000	18,000	18,000	25,000	38.89%
500 Debt Service	-	-	-	-	0.00%
900 Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 49,686</u>	<u>\$ 65,100</u>	<u>\$ 61,710</u>	<u>\$ 77,050</u>	24.86%
CHANGE IN FUND BALANCE	<u>\$ (9,582)</u>	<u>\$ (30,325)</u>	<u>\$ (25,855)</u>	<u>\$ (17,275)</u>	-33.19%
ESTIMATED BEGINNING FUND BALANCE	<u>\$ 55,709</u>	<u>\$ 40,632</u>	<u>\$ 46,127</u>	<u>\$ 20,272</u>	-56.05%
ESTIMATED ENDING FUND BALANCE	<u>\$ 46,127</u>	<u>\$ 10,307</u>	<u>\$ 20,272</u>	<u>\$ 2,997</u>	-85.22%

CAPITAL OUTLAY - DETAIL

	Description	Amount
405A-Fish Stockings	Trout Stocking	\$ 12,500
	Catfish Stocking	12,500
		<u>\$ 25,000</u>
	Total Capital Outlay	<u>\$ 25,000</u>

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
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	9,000	10,000	10,000	15,000	50.00%
142 Permit Sales Commission	3,242	5,000	5,000	5,000	0.00%
TOTAL PERSONNEL SERVICES:	\$ 12,242	\$ 15,000	\$ 15,000	\$ 20,000	33.33%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202 Postage	-	-	-	-	0.00%
203 Film Processing	-	-	-	-	0.00%
211 Janitorial Supplies	380	500	500	800	60.00%
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	-	500	500	500	0.00%
TOTAL MATERIALS AND SUPPLIES:	\$ 380	\$ 1,000	\$ 1,000	\$ 1,300	30.00%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302 Dues and Subscriptions	20	-	-	-	0.00%
311 Professional Services	2,500	2,500	2,500	2,500	0.00%
312 Advertising	211	500	500	500	0.00%
313 Printing	1,135	2,000	2,000	2,000	0.00%
314 Uniform Cleaning	-	-	-	-	0.00%
331 Utilities	8,683	15,000	12,000	15,000	25.00%
332 Communications	1,030	1,000	1,000	1,000	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
342 Operations Lease	200	200	210	250	19.05%
351 Maintenance - Equipment	-	500	500	500	0.00%
353 Maintenance - Buildings/Fixtures	194	400	-	-	0.00%
354 Maintenance - Facilities	5,091	9,000	9,000	9,000	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 19,064	\$ 31,100	\$ 27,710	\$ 30,750	10.97%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405A Fish Stockings	18,000	18,000	18,000	25,000	38.89%
TOTAL CAPITAL OUTLAY:	\$ 18,000	\$ 18,000	\$ 18,000	\$ 25,000	38.89%
500 DEBT SERVICE					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING EXPENSE					
945 Transfer Out: CIP	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING EXPENSE:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 49,686	\$ 65,100	\$ 61,710	\$ 77,050	24.86%

CITY OF SAPULPA

06/11/2023

FUND: 33

GOLF COURSE

REVENUES/RESOURCES AND EXPENSES/APPROPRIATIONS SUMMARY FISCAL YEAR 23-24

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

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Charges for Services:						
4049	Short/Long	\$ (86)	\$ -	\$ (90)	\$ -	-100.00%
4050	Golf Fees	142,936	140,000	139,765	145,000	3.75%
4050-2	Golf Membership Revenue	50,550	55,000	51,342	55,000	7.12%
4053	Concession Revenue-Alcohol	25,709	25,000	26,050	25,000	-4.03%
4054	Concession Revenue	48,093	45,000	45,650	45,000	-1.42%
4055	Surcharge - Capital Improvements	48,386	45,000	44,354	49,000	10.47%
4064	Cart Rental Fees	101,150	100,000	91,081	100,000	9.79%
4065	Driving Range Fees	7,758	7,000	7,566	7,000	-7.48%
		<u>\$ 424,496</u>	<u>\$ 417,000</u>	<u>\$ 405,718</u>	<u>\$ 426,000</u>	5.00%
Interest:						
4081	Interest Earnings	\$ 539	\$ 750	\$ 1,750	\$ 1,000	-42.86%
		<u>\$ 539</u>	<u>\$ 750</u>	<u>\$ 1,750</u>	<u>\$ 1,000</u>	-42.86%
Miscellaneous:						
4080	Miscellaneous	\$ 26	\$ -	\$ 51	\$ -	-100.00%
4082	Promotion Income-Advertising	980	-	-	-	0.00%
4083	Pro Shop Sales	20,761	25,000	22,926	27,500	19.95%
4084	Donations	980	-	-	-	-
4086	Reimbursements	545	-	798	-	-100.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
4900	Contributed Capital Revenue	-	-	-	-	0.00%
		<u>\$ 23,292</u>	<u>\$ 25,000</u>	<u>\$ 23,775</u>	<u>\$ 27,500</u>	15.67%
Transfers In:						
4920	SMA	\$ 300,000	\$ 395,000	\$ 395,000	\$ 395,000	0.00%
		<u>\$ 300,000</u>	<u>\$ 395,000</u>	<u>\$ 395,000</u>	<u>\$ 395,000</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 748,327</u>	<u>\$ 837,750</u>	<u>\$ 826,243</u>	<u>\$ 849,500</u>	2.81%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 501,781	\$ 650,345	\$ 520,815	\$ 676,776	29.95%
200	Materials & Supplies	118,304	158,670	160,870	196,200	21.96%
300	Other Services & Charges	64,843	113,865	114,905	117,675	2.41%
400	Capital Outlay	8,159	24,500	28,165	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 693,087</u>	<u>\$ 947,380</u>	<u>\$ 824,755</u>	<u>\$ 990,651</u>	20.11%
CHANGE IN FUND BALANCE		<u>\$ 55,240</u>	<u>\$ (109,630)</u>	<u>\$ 1,488</u>	<u>\$ (141,151)</u>	-9585.95%
ESTIMATED BEGINNING DESIGNATED FUND BALANCE		<u>\$ 134,710</u>	<u>\$ 181,688</u>	<u>\$ 183,096</u>	<u>\$ 227,450</u>	24.22%
ESTIMATED BEGINNING UNRESERVED FUND BALANCE		<u>\$ 277,087</u>	<u>\$ 284,766</u>	<u>\$ 283,941</u>	<u>\$ 241,075</u>	-15%
ESTIMATED BEGINNING TOTAL FUND BALANCE		<u>\$ 411,797</u>	<u>\$ 466,454</u>	<u>\$ 467,037</u>	<u>\$ 468,525</u>	0.32%
ESTIMATED ENDING DESIGNATED FUND BALANCE		<u>\$ 183,096</u>	<u>\$ 226,688</u>	<u>\$ 227,450</u>	<u>\$ 276,450</u>	21.54%
ESTIMATED ENDING UNRESERVED FUND BALANCE		<u>\$ 283,941</u>	<u>\$ 130,136</u>	<u>\$ 241,075</u>	<u>\$ 50,924</u>	-78.88%
ESTIMATED ENDING TOTAL FUND BALANCE		<u>\$ 467,037</u>	<u>\$ 356,824</u>	<u>\$ 468,525</u>	<u>\$ 327,374</u>	-30.13%

FUND: 33

GOLF COURSE

EXPENDITURE/APPROPRIATION DETAIL

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 345,926	\$ 448,000	\$ 363,161	\$ 461,440	27.06%
102 Overtime	574	4,000	4,800	7,000	45.83%
105 Severance Pay	4,723	-	-	-	0.00%
106 Sick Leave Incentive Pay	3,346	4,356	1,248	4,356	249.04%
107 Tenure Pay	5,414	6,862	5,808	6,200	6.75%
124 Tool/Equipment Allowance	842	840	840	980	16.67%
131 FICA Tax	20,921	29,000	22,464	31,000	38.00%
132 Medicare Tax	4,893	6,700	5,264	6,900	31.08%
133 Employee Insurance	89,974	111,150	84,460	115,600	36.87%
134 Worker's Compensation	18,760	20,637	18,965	22,700	19.69%
135 Unemployment Compensation	2,509	3,000	2,552	4,100	60.66%
136 Retirement	3,899	15,800	11,253	16,500	46.63%
141 Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ 501,781	\$ 650,345	\$ 520,815	\$ 676,776	29.95%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 378	\$ 500	\$ 1,200	\$ 1,200	0.00%
211 Janitorial Supplies	2,811	2,000	2,500	3,000	20.00%
212 Chemicals	14,729	42,000	37,000	62,000	67.57%
213 Op Sup-Concession	54,801	60,000	61,000	62,500	2.46%
214 Operational Supplies	-	-	-	-	0.00%
215 Pro Shop Merchandise	21,110	25,000	28,500	30,000	5.26%
221 Fuel and Oil	19,574	20,000	22,000	28,000	27.27%
231 Minor Tools	1,712	2,500	2,500	2,500	0.00%
241 Safety Supplies	796	1,670	1,670	2,000	19.76%
260 Minor Equipment & Furnishings	2,393	5,000	4,500	5,000	11.11%
TOTAL MATERIALS AND SUPPLIES:	\$ 118,304	\$ 158,670	\$ 160,870	\$ 196,200	21.96%
300 OTHER SERVICE AND CHARGES					
301 Training and Travel	\$ -	\$ 9,000	\$ 2,500	\$ 9,000	260.00%
302 Dues and Subscriptions	1,942	2,250	4,750	2,250	-52.63%
303 Credit Card Processing Fees	11,608	15,000	15,000	20,000	33.33%
311 Professional Services	-	-	-	-	0.00%
311.01 Professional Services -Designated	-	-	-	-	0.00%
312 Advertising	250	2,750	-	-	0.00%
313 Printing	-	500	249	500	100.80%
314 Uniform Cleaning	993	1,500	1,500	2,000	33.33%
331 Utilities	16,693	17,000	17,000	17,000	0.00%
332 Communications	1,908	900	2,100	900	-57.14%
341 Rental of Equipment	400	540	-	2,600	100.00%
342 Lease Purchase	-	1,000	-	-	0.00%
351 Maintenance - Equipment	16,352	19,925	22,556	19,925	-11.66%
352 Maintenance - Vehicles	-	7,500	7,500	7,500	0.00%
353 Maintenance - Buildings	2,656	10,000	8,000	10,000	25.00%
354 Maintenance - Facilities	12,041	26,000	33,750	26,000	-22.96%
TOTAL OTHER SERVICES AND CHARGES:	\$ 64,843	\$ 113,865	\$ 114,905	\$ 117,675	2.41%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ 8,665	\$ -	-100.00%
401.01 Equipment-Designated	-	-	-	-	0.00%
402 Furniture	-	5,000	5,000	-	-100.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	5,950	10,000	5,000	-	-100.00%
405 Facilities	-	-	-	-	0.00%
405.01 Facilities - Designated	-	-	-	-	0.00%
405B Facilities - Contract	-	9,500	9,500	-	-100.00%
430 Loss on Sale of FA	2,209	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:	\$ 8,159	\$ 24,500	\$ 28,165	\$ -	-100.00%
500 DEBT SERVICE					
501D Note Payments - Golf Carts	-	-	-	-	0.00%
TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING EXPENSE					
945 Trsf Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING EXPENSE:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$693,087	\$947,380	\$824,755	\$990,651	20.11%

CITY OF SAPULPA

06/12/2023

FUND: 34

LIBRARY FUND

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24**

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Intergovernmental:						
4031	State Aid Grant	\$ 12,595	\$ -	\$ 12,595	\$ -	-100.00%
4091	OK Dept of Libraries	26,969	-	26,969	-	-100.00%
		<u>\$ 39,564</u>	<u>\$ -</u>	<u>\$ 39,564</u>	<u>\$ -</u>	<u>-100.00%</u>
Fines & Forfeitures:						
4072	Book Fines	\$ 502	\$ 500	\$ 512	\$ 500	-2.34%
		<u>\$ 502</u>	<u>\$ 500</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	\$ 115	\$ 100	\$ 98	\$ 100	2.04%
		<u>\$ 115</u>	<u>\$ 100</u>	<u>\$ 98</u>	<u>\$ 100</u>	<u>2.04%</u>
Miscellaneous:						
4080	Miscellaneous	\$ 3,131	\$ 3,500	\$ 3,301	\$ 3,500	6.03%
4082	Donations	412	-	402	-	-100.00%
4086	Reimbursements	-	-	-	-	0.00%
4092	Grant - Private	-	-	-	-	0.00%
		<u>\$ 3,543</u>	<u>\$ 3,500</u>	<u>\$ 3,703</u>	<u>\$ 3,500</u>	<u>-5.48%</u>
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 207,693	\$ 194,386	\$ 213,690	\$ 205,867	-3.66%
4920	SMA	250,000	190,000	190,000	250,000	31.58%
		<u>\$ 457,693</u>	<u>\$ 384,386</u>	<u>\$ 403,690</u>	<u>\$ 455,867</u>	<u>12.93%</u>
TOTAL REVENUE/RESOURCES		<u>\$ 501,537</u>	<u>\$ 388,606</u>	<u>\$ 447,687</u>	<u>\$ 460,087</u>	<u>2.77%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 303,610	\$ 336,328	\$ 325,487	\$ 352,334	8.25%
200	Materials & Supplies	23,077	25,142	21,419	28,914	34.99%
300	Other Services & Charges	83,319	125,686	101,403	121,011	19.34%
400	Capital Outlay	43,295	14,000	41,107	16,100	-60.83%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 453,301</u>	<u>\$ 501,156</u>	<u>\$ 489,416</u>	<u>\$ 518,359</u>	<u>5.91%</u>
CHANGE IN FUND BALANCE		<u>\$ 48,236</u>	<u>\$ (112,550)</u>	<u>\$ (41,729)</u>	<u>\$ (58,272)</u>	<u>39.64%</u>
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 100,602</u>	<u>\$ 122,565</u>	<u>\$ 148,838</u>	<u>\$ 107,109</u>	<u>-28.04%</u>
ESTIMATED ENDING FUND BALANCE		<u>\$ 148,838</u>	<u>\$ 10,015</u>	<u>\$ 107,109</u>	<u>\$ 48,837</u>	<u>-54.40%</u>

CAPITAL OUTLAY - DETAIL

407-Books

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

DVD's

\$ 16,100

Total Fund Capital Outlay

\$ 16,100

FUND: 34

LIBRARY FUND

EXPENDITURES/APPROPRIATIONS DETAIL

		Actual	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 212,061	\$ 246,000	\$ 243,732	\$ 253,380	3.96%
102	Overtime	129	500	168	500	197.62%
105	Severance Pay	5,490	-	-	-	0.00%
106	Sick Leave Incentive Pay	-	-	-	-	0.00%
107	Tenure Pay	1,538	1,026	888	1,238	39.41%
121	Car Allowance	-	-	-	-	0.00%
131	FICA Tax	13,189	15,300	14,013	17,000	21.32%
132	Medicare Tax	3,085	3,600	3,274	3,800	16.07%
133	Employee Insurance	37,204	37,550	32,467	39,052	20.28%
134	Worker's Compensation	10,191	11,212	10,414	12,333	18.43%
135	Unemployment Compensation	1,573	1,800	1,725	2,280	32.17%
136	Retirement	2,410	2,600	2,066	3,500	69.41%
141	Contract Labor	16,740	16,740	16,740	19,251	15.00%
	TOTAL PERSONNEL SERVICES:	\$ 303,610	\$ 336,328	\$ 325,487	\$ 352,334	8.25%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ 15,365	\$ 16,277	\$ 13,835	\$ 18,719	35.30%
202	Postage	-	1,200	1,020	1,380	35.29%
211	Janitorial Supplies	1,492	3,600	3,060	4,140	35.29%
212	Chemicals	383	-	-	-	0.00%
214	Operational Supplies	-	970	873	1,116	27.84%
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	2,631	3,559	35.27%
290	Grant Expense-Other	5,837	-	-	-	0.00%
	TOTAL MATERIALS AND SUPPLIES:	\$ 23,077	\$ 25,142	\$ 21,419	\$ 28,914	34.99%
300 OTHER SERVICES AND CHARGES						
301	Training and Travel	\$ 582	\$ 1,725	\$ 400	\$ 6,950	1637.50%
301A	Training and Travel - Grants	2,934	-	2,100	-	-100.00%
301B	Training and Travel - State Aid	-	-	-	-	0.00%
302	Dues and Subscriptions	10,225	22,186	18,858	22,186	17.65%
311	Professional Services	1,860	3,450	2,932	3,450	17.67%
312	Advertising	475	575	45	575	0.00%
313	Printing	245	250	-	250	100.00%
314	Uniform Cleaning	-	-	-	-	0.00%
331	Utilities	23,394	25,000	27,000	28,500	5.56%
332	Communications	-	-	-	-	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
351	Maintenance - Equipment	16,157	44,000	22,000	30,600	39.09%
353	Maintenance - Buildings	24,283	25,000	27,213	25,000	-8.13%
354	Maintenance - Facilities	3,164	3,500	855	3,500	309.36%
	TOTAL OTHER SERVICES AND CHARGES:	\$ 83,319	\$ 125,686	\$ 101,403	\$ 121,011	19.34%
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
401A	Equipment (State Aid Grants)	11,377	-	-	-	0.00%
401B	Equipment (Private Grants)	-	-	-	-	0.00%
402	Furniture	-	-	-	-	0.00%
402A	Furniture (State Aid Grants)	105	-	1,013	-	-100.00%
402B	Furniture - Grant	-	-	16,450	-	-100.00%
404	Building and Fixtures	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
406	Land	-	-	-	-	0.00%
407	Books	24,116	14,000	13,500	16,100	19.26%
407A	Books (State Aid Grants)	6,646	-	10,144	-	-100.00%
407B	Books (Donations)	-	-	-	-	0.00%
407C	Books (Grants)	1,051	-	-	-	0.00%
	TOTAL CAPITAL OUTLAY:	\$ 43,295	\$ 14,000	\$ 41,107	\$ 16,100	-60.83%
500 DEBT SERVICE						
501	Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING EXPENSE						
945	Trsf Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL NON OPERATING EXPENSE:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:		\$ 453,301	\$ 501,156	\$ 489,416	\$ 518,359	5.91%

CITY OF SAPULPA

06/11/2023

FUND: 35

PARKS & RECREATION SERVICES FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:							
Charges for Services:							
4054	Concession Revenue	\$	2,319	\$ 2,000	\$ 2,100	\$ 2,000	-4.76%
4062	Recreation Program Income		-	1,000	-	-	0.00%
4063	Admissions		-	-	-	-	0.00%
4088	Rental Income		12,290	11,000	11,918	11,000	-7.70%
		\$	14,609	\$ 14,000	\$ 14,018	\$ 13,000	-7.26%
Interest:							
4081	Interest Earnings	\$	257	\$ 300	\$ 630	\$ 300	-52.38%
		\$	257	\$ 300	\$ 630	\$ 300	-52.38%
Miscellaneous:							
4080	Miscellaneous	\$	50	\$ -		\$ -	0.00%
4082	Donations		20,602	\$ -	\$ -	\$ -	
4086	Reimbursements		5,246	-	7,487	-	-100.00%
		\$	25,898	\$ -	\$ 7,487	\$ -	-100.00%
Transfers In:							
4910S	General Fund (Sales Tax)	\$	415,386	\$ 388,773	\$ 427,381	\$ 411,734	-3.66%
4920	SMA		250,000	305,000	305,000	410,000	34.43%
		\$	665,386	\$ 693,773	\$ 732,381	\$ 821,734	12.20%
TOTAL REVENUE/RESOURCES			\$ 706,150	\$ 708,073	\$ 754,516	\$ 835,034	10.67%
EXPENDITURES/APPROPRIATIONS:							
100	Personnel Services	\$	548,207	\$ 635,238	\$ 578,621	\$ 669,134	15.64%
200	Materials & Supplies		41,354	53,500	54,021	62,900	16.44%
300	Other Services & Charges		151,326	183,950	188,726	207,850	10.13%
400	Capital Outlay		-	30,000	30,000	-	-100.00%
500	Debt Service		-	-	-	-	0.00%
900	Non Operating Expense		-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS			\$ 740,887	\$ 902,688	\$ 851,368	\$ 939,884	10.40%
CHANGE IN FUND BALANCE			\$ (34,737)	\$ (194,615)	\$ (96,852)	\$ (104,850)	8.26%
ESTIMATED BEGINNING FUND BALANCE			\$ 246,492	\$ 222,278	\$ 211,755	\$ 114,903	-45.74%
ESTIMATED RESERVED ENDING FUND BALANCE			\$ 6,672	\$ 6,150	\$ 9,150	\$ 6,150	-32.79%
ESTIMATED UNRESERVED ENDING FUND BALANCE			\$ 205,083	\$ 21,513	\$ 105,753	\$ 3,903	-96.31%

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 361,784	\$ 421,000	\$ 380,040	\$ 433,630	14.10%
102 Overtime	17,342	14,000	16,600	14,000	-15.66%
105 Severance Pay	-	-	1,458	1,459	0.07%
106 Sick Leave Incentive Pay	2,127	4,100	2,402	4,100	70.69%
107 Tenure Pay	5,175	5,547	5,718	5,907	3.31%
121 Car Allowance	890	800	3,600	3,600	0.00%
124 Tool/Equipment Allowance	955	960	960	960	0.00%
131 FICA Tax	23,107	27,600	24,453	31,500	28.82%
132 Medicare Tax	5,404	6,500	5,714	7,250	26.88%
133 Employee Insurance	65,988	75,700	69,756	78,728	12.86%
134 Worker's Compensation	17,755	19,531	17,822	21,500	20.64%
135 Unemployment Compensation	2,775	5,500	2,639	5,500	108.41%
136 Retirement	10,765	10,000	14,459	17,000	17.57%
141 Contract Labor	34,140	44,000	33,000	44,000	33.33%
TOTAL PERSONNEL SERVICES:	\$ 548,207	\$ 635,238	\$ 578,621	\$ 669,134	15.64%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 931	\$ 850	\$ 550	\$ 600	9.09%
211 Janitorial Supplies	3,053	5,500	5,500	5,500	0.00%
212 Chemicals	3,438	4,000	4,000	4,000	0.00%
213 Concession Supplies	1,471	3,000	3,000	3,000	0.00%
214 Operating Supplies	274	500	-	500	100.00%
221 Fuel and Oil	16,371	12,000	17,000	20,000	17.65%
231 Minor Tools	250	300	255	300	17.65%
241 Safety Supplies	1,773	2,700	2,700	2,000	-25.93%
243 Recreational Supplies	3,284	6,500	2,866	6,500	126.80%
244 Employee Motivation Supplies	-	-	-	500	100.00%
260 Minor Equipment & Furnishings	10,509	18,150	18,150	20,000	10.19%
TOTAL MATERIALS AND SUPPLIES:	\$ 41,354	\$ 53,500	\$ 54,021	\$ 62,900	16.44%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 335	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
302 Dues and Subscriptions	1,159	1,850	1,850	2,850	54.05%
311 Professional Services	3,775	6,000	2,000	5,000	150.00%
312 Advertising	-	500	500	500	0.00%
313 Printing	509	1,500	1,000	1,500	50.00%
314 Uniform Cleaning	968	1,000	1,000	1,000	0.00%
323 Survey/Title Research	-	1,000	500	1,000	100.00%
331 Utilities	64,018	64,000	71,500	75,000	4.90%
332 Communications	598	1,100	1,400	1,500	7.14%
341 Rental of Equipment	823	1,500	1,500	1,500	0.00%
351 Maintenance - Equipment	7,286	9,000	9,000	9,000	0.00%
352 Maintenance - Vehicles	3,272	12,000	19,488	12,000	-38.42%
353 Maintenance - Buildings	19,543	25,000	25,000	25,000	0.00%
354 Maintenance - Facilities	46,552	47,500	42,500	60,000	41.18%
354A Maintenance - Facilities (Heritage)	2,488	3,000	2,488	3,000	20.58%
TOTAL OTHER SERVICES AND CHARGES:	\$ 151,326	\$ 183,950	\$ 188,726	\$ 207,850	10.13%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ 18,000	\$ 18,000	-	-100.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	12,000	12,000	-	-100.00%
406 Land	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:	\$ -	\$ 30,000	\$ 30,000	\$ -	-100.00%
500 DEBT SERVICE					
501 NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING EXPENSE					
960 Grants & Aid	-	-	-	-	0.00%
TOTAL NON OPERATING EXPENSE:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 740,887	\$ 902,688	\$ 851,368	\$ 939,884	10.40%

CITY OF SAPULPA

06/11/2023

FUND: 36

SAPULPA AQUATICS CENTER FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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

		Actual	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
REVENUES/RESOURCES:						
Charges for Service:						
4050	Rental Income	\$ 9,610	\$ 12,000	\$ 7,942	\$ 12,000	51.10%
4062	Swimming Pool Fees	49,728	60,000	49,000	60,000	22.45%
4063	Aquatics Program Income	-	7,000	2,000	7,000	250.00%
4064	Season Passes	4,652	7,000	3,370	7,000	107.72%
		<u>\$ 63,990</u>	<u>\$ 86,000</u>	<u>\$ 62,312</u>	<u>\$ 86,000</u>	38.02%
Interest:						
4081	Interest Earnings	\$ 39	\$ 60	\$ 36	\$ 60	66.67%
		<u>\$ 39</u>	<u>\$ 60</u>	<u>\$ 36</u>	<u>\$ 60</u>	66.67%
Miscellaneous:						
4049	Short & Long	\$ 141	\$ -	\$ -	\$ -	0.00%
4054	Concession Revenue	19,860	33,000	23,072	33,000	43.03%
4080	Miscellaneous	(49)	-	-	-	0.00%
4082	Donations	-	-	-	-	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 19,952</u>	<u>\$ 33,000</u>	<u>\$ 23,072</u>	<u>\$ 33,000</u>	43.03%
Transfers In:						
4920	SMA	\$ -	\$ 90,000	\$ 90,000	\$ 120,000	33.33%
		<u>\$ -</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 120,000</u>	33.33%
TOTAL REVENUE/RESOURCES		<u>\$ 83,981</u>	<u>\$ 209,060</u>	<u>\$ 175,420</u>	<u>\$ 239,060</u>	36.28%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 48,035	\$ 103,902	\$ 75,742	\$ 109,947	45.16%
200	Materials & Supplies	33,873	34,075	36,975	41,575	12.44%
300	Other Services & Charges	22,709	38,100	33,450	70,350	110.31%
400	Capital Outlay	-	11,500	11,500	11,500	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 104,617</u>	<u>\$ 187,577</u>	<u>\$ 157,667</u>	<u>\$ 233,372</u>	48.02%
CHANGE IN FUND BALANCE		<u>\$ (20,636)</u>	<u>\$ 21,483</u>	<u>\$ 17,753</u>	<u>\$ 5,688</u>	-67.96%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 31,083</u>	<u>\$ 228</u>	<u>\$ 10,447</u>	<u>\$ 28,200</u>	169.93%
ESTIMATED ENDING FUND BALANCE		<u>\$ 10,447</u>	<u>\$ 21,711</u>	<u>\$ 28,200</u>	<u>\$ 33,888</u>	20.17%

CAPITAL OUTLAY - DETAIL

Description	Amount
401-Equipment	Pool Equipment
	\$ 5,500
	<u>\$ 5,500</u>
402-Furniture	Deck Charis
	\$ 6,000
	<u>\$ 6,000</u>
	Total Capital Outlay
	<u>\$ 11,500</u>

CITY OF SAPULPA

FUND: 36

SAPULPA AQUATICS CENTER FUND

EXPENDITURES/APPROPRIATIONS DETAIL

		Actual	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
100	PERSONNEL SERVICES					
101	Salaries	\$ 39,569	\$ 90,000	\$ 64,177	\$ 95,000	48.03%
102	Overtime	555	900	1,400	900	-35.71%
131	FICA Tax	2,488	5,700	4,172	6,175	48.01%
132	Medicare Tax	582	1,350	963	1,425	47.98%
133	Employee Insurance	-	-	-	-	0.00%
134	Worker's Compensation	4,502	4,952	4,502	5,447	20.99%
135	Unemployment Compensation	339	1,000	378	1,000	164.55%
136	Retirement	-	-	-	-	0.00%
141	Contract Labor	-	-	150	-	-100.00%
142	Commissions	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES:	\$ 48,035	\$ 103,902	\$ 75,742	\$ 109,947	45.16%
200	MATERIALS AND SUPPLIES					
201	Office Supplies	\$ 85	\$ 200	\$ 200	\$ 200	0.00%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	389	600	600	600	0.00%
212	Chemicals	16,788	14,000	17,000	17,000	0.00%
213	Concession Supplies	11,550	16,000	16,000	16,000	0.00%
214	Operational Supplies	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
241	Safety Supplies	389	600	600	3,600	500.00%
243	Recreational Supplies	-	50	50	50	0.00%
244	Employee Motivation Supplies	48	125	25	125	400.00%
260	Minor Equipment & Furnishings	4,624	2,500	2,500	4,000	60.00%
	TOTAL MATERIALS AND SUPPLIES:	\$ 33,873	\$ 34,075	\$ 36,975	\$ 41,575	12.44%
300	OTHER SERVICES AND CHARGES					
301	Training and Travel	\$ 369	\$ 400	\$ 550	\$ 550	0.00%
302	Dues and Subscriptions	200	450	450	450	0.00%
303	Credit Card Processing Fees	1,889	3,500	4,500	5,000	11.11%
311	Professional Services	600	300	300	300	0.00%
311B	Prof. Services - Ins. (R.P.R.)	-	-	-	-	0.00%
312	Advertising	-	-	-	100	100.00%
313	Printing	-	-	-	-	0.00%
314	Uniform Cleaning	-	450	450	450	0.00%
323	Survey/Title Research	-	-	-	-	0.00%
331	Utilities	7,840	9,500	14,500	15,000	3.45%
332	Communications	-	-	-	-	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
342	Lease Purchase	-	-	-	-	0.00%
351	Maintenance - Equipment	8,310	12,000	1,200	12,000	900.00%
353	Maintenance - Buildings	720	2,500	2,500	2,500	0.00%
354	Maintenance - Facilities	2,781	9,000	9,000	34,000	277.78%
	TOTAL OTHER SERVICES AND CHARGES:	\$ 22,709	\$ 38,100	\$ 33,450	\$ 70,350	110.31%
400	CAPITAL OUTLAY					
401	Equipment	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	0.00%
402	Furniture	-	6,000	6,000	6,000	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
405B	Facilities-Contract	-	-	-	-	0.00%
410	Grants	-	-	-	-	0.00%
	TOTAL CAPITAL OUTLAY:	\$ -	\$ 11,500	\$ 11,500	\$ 11,500	0.00%
500	DEBT SERVICE					
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
505	MORTGAGE PAYMENT	-	-	-	-	0.00%
	TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900	NON OPERATING EXPENSE					
920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
960	Grants & Aid	-	-	-	-	0.00%
	TOTAL NON OPERATING EXPENSE:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:		\$ 104,617	\$187,577	\$157,667	\$233,372	48.02%

CITY OF SAPULPA

06/12/2023

FUND: 44

MAJOR THOROUGHFARE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 1,641	\$ 2,000	\$ 2,236	\$ 2,000	-10.55%
		<u>\$ 1,641</u>	<u>\$ 2,000</u>	<u>\$ 2,236</u>	<u>\$ 2,000</u>	-10.55%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	14,286	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 14,286</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 415,386	\$ 388,773	\$ 427,381	\$ 411,734	-3.66%
		<u>\$ 415,386</u>	<u>\$ 388,773</u>	<u>\$ 427,381</u>	<u>\$ 411,734</u>	-3.66%
TOTAL REVENUE/RESOURCES		<u>\$ 431,313</u>	<u>\$ 390,773</u>	<u>\$ 429,617</u>	<u>\$ 413,734</u>	-3.70%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	4,541	15,000	15,000	15,000	0.00%
300	Other Services & Charges	367,804	560,000	388,270	565,000	45.52%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 372,345</u>	<u>\$ 575,000</u>	<u>\$ 403,270</u>	<u>\$ 580,000</u>	43.82%
CHANGE IN FUND BALANCE		\$ 58,968	\$ (184,227)	\$ 26,347	\$ (166,266)	-731.06%
ESTIMATED BEGINNING FUND BALANCE		\$ 714,972	\$ 740,657	\$ 773,940	\$ 800,287	3.40%
ESTIMATED ENDING FUND BALANCE		\$ 773,940	\$ 556,430	\$ 800,287	\$ 634,021	-20.78%

FUND: 44

MAJOR THOROUGHFARE FUND

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual	Budgeted	Estimated	Approved	Percent
	21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES					
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%
TOTAL PERSONNEL SERVICES:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
200 MATERIALS AND SUPPLIES					
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	4,541	15,000	15,000	15,000	0.00%
TOTAL MATERIALS AND SUPPLIES:	<u>\$ 4,541</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	0.00%
300 OTHER SERVICES AND CHARGES					
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	169,432	175,000	169,219	180,000	6.37%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	-	-	-	-	0.00%
352 Maintenance - Vehicles	-	-	-	-	0.00%
354 Maintenance - Facilities	168,328	165,000	116,576	165,000	41.54%
390 Contingency For Expenses Not Budgeted	30,044	227,995	102,475	220,000	114.69%
TOTAL OTHER SERVICES AND CHARGES:	<u>\$ 367,804</u>	<u>\$ 567,995</u>	<u>\$ 388,270</u>	<u>\$ 565,000</u>	45.52%
400 CAPITAL OUTLAY					
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%
TOTAL CAPITAL OUTLAY:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
500 DEBT SERVICE					
501C.02 Lease Purchase (Paver)	\$ -	\$ -	\$ -	\$ -	0.00%
501C.03 Lease Purchase (Sweeper)	-	-	-	-	0.00%
TOTAL DEBT SERVICE:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
900 NON OPERATING EXPENSE					
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%
TOTAL NON OPERATING EXPENSE:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL APPROPRIATIONS/EXPENDITURES:	<u>\$ 372,345</u>	<u>\$ 582,995</u>	<u>\$ 403,270</u>	<u>\$ 580,000</u>	43.82%

CITY OF SAPULPA

06/11/2023

FUND: 46

WATER AND SEWER IMPROVEMENT FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 606	\$ 500	\$ 1,517	\$ 1,000	-34.08%
		<u>\$ 606</u>	<u>\$ 500</u>	<u>\$ 1,517</u>	<u>\$ 1,000</u>	-34.08%
Miscellaneous:						
4080	Miscellaneous	\$ 4,535	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	20,549	-	5,714	-	-100.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 25,084</u>	<u>\$ -</u>	<u>\$ 5,714</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 830,771	\$ 777,545	\$ 854,761	\$ 823,468	-3.66%
4920	SMA	150,000	125,000	125,000	175,000	40.00%
4948	Water Resources	-	-	-	-	0.00%
		<u>\$ 980,771</u>	<u>\$ 902,545</u>	<u>\$ 979,761</u>	<u>\$ 998,468</u>	1.91%
TOTAL REVENUE/RESOURCES		<u>\$ 1,006,461</u>	<u>\$ 903,045</u>	<u>\$ 986,992</u>	<u>\$ 999,468</u>	1.26%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 636,622	\$ 825,795	\$ 719,755	\$ 858,521	19.28%
200	Materials & Supplies	43,163	40,224	54,024	54,630	1.12%
300	Other Services & Charges	265,440	384,102	376,003	386,367	2.76%
400	Capital Outlay	6,445	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 951,670</u>	<u>\$ 1,250,121</u>	<u>\$ 1,149,782</u>	<u>\$ 1,299,518</u>	13.02%
CHANGE IN FUND BALANCE		\$ 54,791	\$ (347,076)	\$ (162,790)	\$ (300,050)	84.32%
ESTIMATED BEGINNING FUND BALANCE		\$ 432,567	\$ 430,524	\$ 487,358	\$ 324,568	-33.40%
ESTIMATED ENDING FUND BALANCE		\$ 487,358	\$ 83,448	\$ 324,568	\$ 24,518	-92.45%

FUND: 46

WATER AND SEWER IMPROVEMENT FUND

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 397,945	\$ 500,300	\$ 465,301	\$ 511,300	9.89%
102 Overtime	49,337	55,250	50,985	57,000	11.80%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	1,230	2,614	1,503	3,372	124.35%
107 Tenure Pay	7,189	7,538	7,538	7,889	4.66%
109 Foul Weather Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	3,850	4,800	4,080	4,800	17.65%
131 FICA Tax	27,153	36,000	30,587	38,000	24.24%
132 Medicare Tax	6,350	8,300	7,435	8,500	14.32%
133 Employee Insurance	109,544	164,650	114,201	171,236	49.94%
134 Worker's Compensation	21,356	23,493	21,179	25,824	21.93%
135 Unemployment Compensation	2,718	3,250	3,061	3,600	17.61%
136 Retirement	9,950	19,600	13,885	27,000	94.45%
141 Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ 636,622	\$ 825,795	\$ 719,755	\$ 858,521	19.28%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ 71	\$ 144	\$ 144	\$ 150	4.17%
202 Postage	-	-	-	-	0.00%
203 Film & Processing	-	-	-	-	0.00%
211 Janitorial Supplies	402	480	780	780	0.00%
212 Chemicals	-	1,000	400	1,000	150.00%
214 Operational Supplies	580	600	700	700	0.00%
221 Fuel and Oil	32,060	26,000	40,000	40,000	0.00%
231 Minor Tools	725	1,200	1,200	1,200	0.00%
241 Safety Supplies	3,529	3,600	3,600	3,600	0.00%
260 Minor Equipment & Furnishings	5,796	7,200	7,200	7,200	0.00%
TOTAL MATERIALS AND SUPPLIES:	\$ 43,163	\$ 40,224	\$ 54,024	\$ 54,630	1.12%
300 OTHER SERVICES AND CHARGES					
301 Training and Travel	\$ 1,301	\$ 14,184	\$ 5,000	\$ 12,184	143.68%
302 Dues and Subscriptions	3,388	5,568	4,888	6,568	34.37%
311 Professional Services	17,951	30,000	30,000	30,000	0.00%
311A Prof. Serv. - Eng. (Design Only)	7,750	30,000	30,000	30,000	0.00%
311B Prof. Serv. - Insp. (Bid, C.A., & R.P.R.)	16,237	24,000	24,000	24,000	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	-	-	-	0.00%
314 Uniform Cleaning	688	1,500	-	1,500	100.00%
315 Administration Fees - NPDES	-	-	-	-	0.00%
331 Utilities	10,580	12,000	12,000	12,000	0.00%
332 Communications	219	300	800	800	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	9,645	24,000	24,000	24,000	0.00%
352 Maintenance - Vehicles	9,041	13,200	15,965	15,965	0.00%
353 Maintenance - Buildings	5,849	3,000	3,000	3,000	0.00%
354 Maintenance - Facilities	182,791	226,350	226,350	226,350	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 265,440	\$ 384,102	\$ 376,003	\$ 386,367	2.76%
400 CAPITAL OUTLAY					
401 Equipment	\$ 6,445	\$ -	\$ -	\$ -	0.00%
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%
TOTAL CAPITAL OUTLAY:	\$ 6,445	\$ -	\$ -	\$ -	0.00%
500 DEBT SERVICE					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING EXPENSE					
945 Transfer Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
960 Transfer Out: Grants & Aid Fund	-	-	-	-	0.00%
TOTAL NON OPERATING EXPENSE:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 951,670	\$ 1,250,121	\$ 1,149,782	\$ 1,299,518	13.02%

CITY OF SAPULPA

06/11/2023

FUND: 57

E - 911

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Charges for Service:						
4059	Miscellaneous E-911 Charges	\$ 6,782	\$ 6,000	\$ 6,172	\$ 6,500	5.31%
4059A	SW Bell Telephone (AT&T)	14,750	15,000	14,892	17,000	14.16%
4059B	Oklahoma Comm. Systems	2,465	2,850	2,856	2,850	-0.21%
4059C	Cimarron Telephone	1,160	1,000	1,151	1,000	-13.12%
4060	INCOG - Wireless	298,420	290,000	291,300	300,000	2.99%
		<u>\$ 323,577</u>	<u>\$ 314,850</u>	<u>\$ 316,371</u>	<u>\$ 327,350</u>	3.47%
Interest:						
4081	Interest Earnings	\$ 68	\$ 50	\$ 70	\$ 50	-28.57%
		<u>\$ 68</u>	<u>\$ 50</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	\$ 190,000	\$ 400,000	\$ 400,000	\$ 400,000	0.00%
		<u>\$ 190,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 513,645</u>	<u>\$ 714,900</u>	<u>\$ 716,441</u>	<u>\$ 727,400</u>	1.53%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 548,678	\$ 589,898	\$ 589,734	\$ 686,760	16.45%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	52,159	72,000	60,345	72,500	20.14%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 600,837</u>	<u>\$ 661,898</u>	<u>\$ 650,079</u>	<u>\$ 759,260</u>	16.80%
CHANGE IN FUND BALANCE		<u>\$ (87,192)</u>	<u>\$ 53,002</u>	<u>\$ 66,362</u>	<u>\$ (31,860)</u>	-148.01%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 112,355</u>	<u>\$ 4,965</u>	<u>\$ 25,163</u>	<u>\$ 91,525</u>	263.73%
ESTIMATED ENDING FUND BALANCE		<u>\$ 25,163</u>	<u>\$ 57,967</u>	<u>\$ 91,525</u>	<u>\$ 59,665</u>	-34.81%

FUND: 57

E - 911

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual	Budgeted	Estimated	Approved	Percent
	21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES					
101 Salaries	\$ 363,903	\$ 380,200	\$ 380,000	\$ 436,600	14.89%
102 Overtime	39,508	40,000	70,246	75,000	6.77%
103 Holiday Pay	-	-	-	-	0.00%
105 Severance	8,005	-	6,118	2,500	
107 Tenure Pay	2,314	2,238	2,314	3,000	29.65%
123 Uniform Cleaning Allowance	2,770	3,000	2,716	3,000	10.46%
124 Tool/Equipment Allowance	-	-	-	-	0.00%
131 FICA Tax	24,386	26,300	26,000	27,500	5.77%
132 Medicare Tax	5,703	6,200	6,275	6,500	3.59%
133 Employee Insurance	77,777	106,500	72,900	106,500	46.09%
134 Workman's Compensation	16,687	18,360	16,095	18,360	14.07%
135 Unemployment Compensation	2,859	2,500	2,000	2,500	25.00%
136 Retirement	4,766	4,600	5,070	5,300	4.54%
141 Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:	\$ 548,678	\$ 589,898	\$ 589,734	\$ 686,760	16.45%
200 MATERIALS AND SUPPLIES					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
212 Chemicals	-	-	-	-	0.00%
231 Minor Tools	-	-	-	-	0.00%
TOTAL MATERIALS AND SUPPLIES:	\$ -	\$ -	\$ -	\$ -	0.00%
300 OTHER SERVICE AND CHARGES					
302 Dues & Subscriptions	\$ 345	\$ 500	\$ 345	\$ 1,000	189.86%
312 Advertising	-	-	-	-	0.00%
315 Fees & Other Charges	-	-	-	-	0.00%
315.01 Fees & Other Charges - Wireless	51,814	71,500	60,000	71,500	19.17%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 52,159	\$ 72,000	\$ 60,345	\$ 72,500	20.14%
400 CAPITAL OUTLAY					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:	\$ -	\$ -	\$ -	\$ -	0.00%
500 DEBT SERVICE					
501 NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING					
910 Transfer Out: General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING:	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 600,837	\$ 661,898	\$ 650,079	\$ 759,260	16.80%

CITY OF SAPULPA

06/11/2023

FUND: 58

MUNICIPAL JUVENILE COURT

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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

		Actual	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
REVENUES/RESOURCES:						
Fines & Forfeitures:						
4070	Juvenile Court Fines	\$ 16,419	\$ 20,000	\$ 17,451	\$ 20,000	14.61%
4070.02	Drug and Alcohol Fee	\$ 1,265	\$ 1,500	\$ 1,250	\$ 1,500	20.00%
		<u>\$ 17,684</u>	<u>\$ 21,500</u>	<u>\$ 18,701</u>	<u>\$ 21,500</u>	14.97%
Interest:						
4081	Interest Earnings	\$ 40	\$ 50	\$ 125	\$ 50	-60.00%
		<u>\$ 40</u>	<u>\$ 50</u>	<u>\$ 125</u>	<u>\$ 50</u>	-60.00%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 17,724</u>	<u>\$ 21,550</u>	<u>\$ 18,826</u>	<u>\$ 21,550</u>	14.47%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 21,586	\$ 22,250	\$ 20,316	\$ 22,250	9.52%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	300	3,800	135	3,800	2714.81%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 21,886</u>	<u>\$ 26,050</u>	<u>\$ 20,451</u>	<u>\$ 26,050</u>	27.38%
CHANGE IN FUND BALANCE		\$ (4,162)	\$ (4,500)	\$ (1,625)	\$ (4,500)	176.92%
ESTIMATED BEGINNING FUND BALANCE		\$ 37,756	\$ 31,884	\$ 33,594	\$ 31,969	-4.84%
ESTIMATED ENDING FUND BALANCE		\$ 33,594	\$ 27,384	\$ 31,969	\$ 27,469	-14.08%

EXPENDITURES/APPROPRIATIONS DETAIL

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
100	PERSONNEL SERVICES					
101	Salaries	\$ 6,118	\$ 6,700	\$ 6,100	\$ 6,700	9.84%
102	Overtime	-	-	-	-	0.00%
103	Holiday Pay	-	-	-	-	0.00%
108	Call Back Pay	-	-	-	-	0.00%
131	FICA Tax	379	450	377	450	19.36%
132	Medicare Tax	89	100	89	100	12.36%
133	Employee Insurance	-	-	-	-	0.00%
134	Worker's Compensation	-	-	-	-	0.00%
136	Retirement	-	-	-	-	0.00%
137	Disability Insurance	-	-	-	-	0.00%
141	Contract Labor	15,000	15,000	13,750	15,000	9.09%
	TOTAL PERSONNEL SERVICES:	<u>\$ 21,586</u>	<u>\$ 22,250</u>	<u>\$ 20,316</u>	<u>\$ 22,250</u>	9.52%
200	MATERIALS AND SUPPLIES					
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
214	Operational Supplies	-	-	-	-	0.00%
221	Fuel and Oil	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
	TOTAL MATERIALS AND SUPPLIES:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
300	OTHER SERVICE AND CHARGES					
311	Professional Services	\$ 300	\$ 3,500	\$ 135	\$ 3,500	2492.59%
313	Printing	-	300	-	300	100.00%
315	Fees & Other Charges	-	-	-	-	0.00%
332	Communications	-	-	-	-	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
	TOTAL OTHER SERVICES AND CHARGES:	<u>\$ 300</u>	<u>\$ 3,800</u>	<u>\$ 135</u>	<u>\$ 3,800</u>	2714.81%
400	CAPITAL OUTLAY					
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
	TOTAL CAPITAL OUTLAY:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
500	DEBT SERVICE					
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL DEBT SERVICE:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
900	NON OPERATING					
910	Transfer Out: General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL NON OPERATING:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
	TOTAL APPROPRIATIONS/EXPENDITURES:	<u>\$ 21,886</u>	<u>\$ 26,050</u>	<u>\$ 20,451</u>	<u>\$ 26,050</u>	27.38%

CITY OF SAPULPA

06/11/2023

FUND: 59

HOTEL/MOTEL TAX FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Taxes:						
4004	Hotel/Motel Tax	\$ 347,501	\$ 275,000	\$ 264,463	\$ 275,000	3.98%
		<u>\$ 347,501</u>	<u>\$ 275,000</u>	<u>\$ 264,463</u>	<u>\$ 275,000</u>	3.98%
Interest:						
4081	Interest Earnings	\$ 412	\$ 500	\$ 1,413	\$ 500	-64.61%
		<u>\$ 412</u>	<u>\$ 500</u>	<u>\$ 1,413</u>	<u>\$ 500</u>	-64.61%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4920	SMA	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 347,913</u>	<u>\$ 275,500</u>	<u>\$ 265,876</u>	<u>\$ 275,500</u>	3.62%
EXPENDITURES/APPROPRIATIONS:						
501-Tourism						
	100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
	200-Materials & Supplies	-	-	-	-	0.00%
	300-Other Fees & Charges	61,163	51,563	49,587	51,563	3.98%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	-	-	-	-	0.00%
		<u>\$ 61,163</u>	<u>\$ 51,563</u>	<u>\$ 49,587</u>	<u>\$ 51,563</u>	3.98%
559-Economic Development						
	100-Personnel Services	\$ 122,059	\$ 124,116	\$ 123,750	\$ 131,495	6.26%
	200-Materials & Supplies	481	5,700	1,169	5,700	387.60%
	300-Other Fees & Charges	3,237	94,400	10,237	75,200	634.59%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	-	-	-	-	0.00%
		<u>\$ 125,777</u>	<u>\$ 224,216</u>	<u>\$ 135,156</u>	<u>\$ 212,395</u>	57.15%
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	60,938	51,563	49,812	51,563	3.52%
		<u>\$ 60,938</u>	<u>\$ 51,563</u>	<u>\$ 49,812</u>	<u>\$ 51,563</u>	3.52%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 247,878</u>	<u>\$ 327,342</u>	<u>\$ 234,555</u>	<u>\$ 315,521</u>	34.52%
CHANGE IN FUND BALANCE		<u>\$ 100,035</u>	<u>\$ (51,842)</u>	<u>\$ 31,321</u>	<u>\$ (40,021)</u>	-227.78%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 280,708</u>	<u>\$ 337,413</u>	<u>\$ 380,743</u>	<u>\$ 412,064</u>	8.23%
ESTIMATED ENDING FUND BALANCE		<u>\$ 380,743</u>	<u>\$ 285,571</u>	<u>\$ 412,064</u>	<u>\$ 372,043</u>	-9.71%

NON OPERATING - DETAIL

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

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
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
101	Salaries	\$ 83,240	\$ 86,600	\$ 86,568	\$ 89,200	3.04%
121	Car Allowance	6,018	6,000	6,000	6,000	0.00%
124	Cell Phone Allowance	963	960	960	960	0.00%
131	FICA Tax	5,432	5,800	5,626	6,000	6.65%
132	Medicare Tax	1,270	1,400	1,316	1,600	21.58%
133	Employee Insurance	11,573	11,950	11,662	12,430	6.59%
134	Workers' Compensation	6,051	6,656	3,666	7,322	99.73%
135	Unemployment Compensation	293	250	466	500	7.30%
136	Retirement	7,219	4,500	7,486	7,483	-0.04%
141	Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:		\$ 122,059	\$ 124,116	\$ 123,750	\$ 131,495	6.26%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ -	\$ 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	481	3,000	969	3,000	209.60%
TOTAL MATERIALS AND SUPPLIES:		\$ 481	\$ 5,700	\$ 1,169	\$ 5,700	387.60%
300 OTHER SERVICE AND CHARGES						
301	Training & Travel	\$ -	\$ 6,000	\$ 2,000	\$ 6,000	200.00%
302	Dues & Subscriptions	-	8,000	-	800	100.00%
311	Professional Services	-	-	-	-	0.00%
311A	Prof Services-OEDA	-	-	-	-	0.00%
311E	Professional Services-Econ Dev	2,500	20,000	2,500	10,000	300.00%
312	Advertising	-	5,000	5,000	5,000	0.00%
313	Printing	21	3,000	21	1,000	4661.90%
332	Communications	-	-	-	-	0.00%
333	Meeting Expense	-	2,400	-	2,400	100.00%
390	Contingency for Expenses not Budgeted	716	50,000	716	50,000	6883.24%
TOTAL OTHER SERVICES AND CHARGES:		\$ 3,237	\$ 94,400	\$ 10,237	\$ 75,200	634.59%
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building & Firnishings	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	0.00%
500 DEBT SERVICE						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:		\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING EXPENSE						
960	Trsfr Out: Grants & Aid	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING EXPENSE:		\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:		\$ 125,777	\$ 224,216	\$ 135,156	\$ 212,395	57.15%

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
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
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%
TOTAL PERSONNEL SERVICES:		\$ -	\$ -	\$ -	\$ -	0.00%
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
212	Chemicals	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
TOTAL MATERIALS AND SUPPLIES:		\$ -	\$ -	\$ -	\$ -	0.00%
300 OTHER SERVICES AND CHARGES						
301	Training & Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues & Subscriptions	-	-	-	-	0.00%
311	Professional Services	61,163	51,563	49,587	51,563	3.98%
311A	Prof Services-OEDA	-	-	-	-	0.00%
312	Advertising	-	-	-	-	0.00%
313	Printing	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:		\$ 61,163	\$ 51,563	\$ 49,587	\$ 51,563	3.98%
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	0.00%
500 DEBT SERVICE						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:		\$ -	\$ -	\$ -	\$ -	0.00%
900 NON OPERATING EXPENSE						
960	Trsfr Out: Grants & Aid	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING EXPENSE:		\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:		\$ 61,163	\$ 51,563	\$ 49,587	\$ 51,563	3.98%

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	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
100 PERSONNEL SERVICES						
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%
TOTAL PERSONNEL SERVICES:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
200 MATERIALS AND SUPPLIES						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
212	Chemicals	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
TOTAL MATERIALS AND SUPPLIES:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
300 OTHER SERVICES AND CHARGES						
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%
TOTAL OTHER SERVICES AND CHARGES:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
400 CAPITAL OUTLAY						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
500 DEBT SERVICE						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
900 NON OPERATING EXPENSE						
938	Trsfr Out: Park Development Fund	\$ 60,938	\$ 51,563	\$ 49,812	\$ 51,563	3.52%
TOTAL NON OPERATING EXPENSE:		<u>\$ 60,938</u>	<u>\$ 51,563</u>	<u>\$ 49,812</u>	<u>\$ 51,563</u>	<u>3.52%</u>
TOTAL EXPENDITURES/APPROPRIATIONS:		<u>\$ 60,938</u>	<u>\$ 51,563</u>	<u>\$ 49,812</u>	<u>\$ 51,563</u>	<u>3.52%</u>

SPECIAL REVENUE/CAPITAL FUNDS

CITY OF SAPULPA

06/11/2023

FUND: 37

**PARKS AND RECREATION CAPITAL FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24**

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 62	\$ 50	\$ 360	\$ 50	-86.11%
		<u>\$ 62</u>	<u>\$ 50</u>	<u>\$ 360</u>	<u>\$ 50</u>	<u>-86.11%</u>
Transfers In						
4910	Transfer In: General Fund	\$ 13,000	\$ 13,500	\$ 65,150	\$ 13,500	-79.28%
		<u>\$ 13,000</u>	<u>\$ 13,500</u>	<u>\$ 65,150</u>	<u>\$ 13,500</u>	<u>-79.28%</u>
TOTAL REVENUE/RESOURCES		<u>\$ 13,062</u>	<u>\$ 13,550</u>	<u>\$ 65,510</u>	<u>\$ 13,550</u>	<u>-79.32%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	45,000	45,000	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ -</u>	<u>-100.00%</u>
CHANGE IN FUND BALANCE		<u>\$ 13,062</u>	<u>\$ (31,450)</u>	<u>\$ 20,510</u>	<u>\$ 13,550</u>	<u>-33.93%</u>
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 45,000</u>	<u>\$ 58,407</u>	<u>\$ 58,062</u>	<u>\$ 78,572</u>	<u>35.32%</u>
ESTIMATED ENDING FUND BALANCE		<u>\$ 58,062</u>	<u>\$ 26,957</u>	<u>\$ 78,572</u>	<u>\$ 92,122</u>	<u>17.25%</u>

CITY OF SAPULPA

06/11/2023

FUND: 38

PARKS DEVELOPMENT FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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
		21-22	22-23	22-23	23-24	of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 190	\$ 200	\$ 413	\$ 300	-27.36%
		<u>\$ 190</u>	<u>\$ 200</u>	<u>\$ 413</u>	<u>\$ 300</u>	-27.36%
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	\$ 60,938	\$ 51,563	\$ 49,812	\$ 51,563	3.52%
		<u>\$ 60,938</u>	<u>\$ 51,563</u>	<u>\$ 49,812</u>	<u>\$ 51,563</u>	3.52%
TOTAL REVENUE/RESOURCES		<u>\$ 61,128</u>	<u>\$ 51,763</u>	<u>\$ 50,225</u>	<u>\$ 51,863</u>	3.26%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	100,000	100,000	-	-100.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	-100.00%
CHANGE IN FUND BALANCE		<u>\$ 61,128</u>	<u>\$ (48,237)</u>	<u>\$ (49,775)</u>	<u>\$ 51,863</u>	-204.19%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 137,643</u>	<u>\$ 194,925</u>	<u>\$ 198,771</u>	<u>\$ 148,996</u>	-25.04%
ESTIMATED ENDING FUND BALANCE		<u>\$ 198,771</u>	<u>\$ 146,688</u>	<u>\$ 148,996</u>	<u>\$ 200,859</u>	34.81%

CITY OF SAPULPA

06/11/2023

FUND: 39

**ECONOMIC DEVELOPMENT SALES TAX FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24**

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Taxes						
4003	Sales Tax-.5 Tulsa County	\$ 343,435	\$ 300,000	\$ 370,425	\$ 350,000	-5.51%
		\$ 343,435	\$ 300,000	\$ 370,425	\$ 350,000	-5.51%
Interest:						
4081	Interest Earnings	\$ 3,545	\$ 5,000	\$ 5,448	\$ 5,600	2.79%
		\$ 3,545	\$ 5,000	\$ 5,448	\$ 5,600	2.79%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUE/RESOURCES		\$ 346,980	\$ 305,000	\$ 375,873	\$ 355,600	-5.39%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	300,000	201,955	-	-100.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		\$ -	\$ 300,000	\$ 201,955	\$ -	-100.00%
CHANGE IN FUND BALANCE		\$ 346,980	\$ 5,000	\$ 173,918	\$ 355,600	104.46%
ESTIMATED BEGINNING FUND BALANCE		\$ 1,221,943	\$ 1,550,426	\$ 1,568,923	\$ 1,742,841	11.09%
ESTIMATED ENDING FUND BALANCE		\$ 1,568,923	\$ 1,555,426	\$ 1,742,841	\$ 2,098,441	20.40%

CITY OF SAPULPA

06/11/2023

FUND: 40

FIRE SALES TAX FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 747	\$ 1,000	\$ 800	\$ 1,000	25.00%
		<u>\$ 747</u>	<u>\$ 1,000</u>	<u>\$ 800</u>	<u>\$ 1,000</u>	25.00%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 207,693	\$ 194,386	\$ 213,690	\$ 205,867	-3.66%
		<u>\$ 207,693</u>	<u>\$ 194,386</u>	<u>\$ 213,690</u>	<u>\$ 205,867</u>	-3.66%
TOTAL REVENUE/RESOURCES		<u>\$ 208,440</u>	<u>\$ 195,386</u>	<u>\$ 214,490</u>	<u>\$ 206,867</u>	-3.55%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	119,853	185,000	80,814	31,000	-61.64%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	20,000	20,000	20,000	20,000	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 139,853</u>	<u>\$ 205,000</u>	<u>\$ 100,814</u>	<u>\$ 51,000</u>	-49.41%
CHANGE IN FUND BALANCE		<u>\$ 68,587</u>	<u>\$ (9,614)</u>	<u>\$ 113,676</u>	<u>\$ 155,867</u>	37.12%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 153,602</u>	<u>\$ 156,392</u>	<u>\$ 222,189</u>	<u>\$ 335,865</u>	51.16%
ESTIMATED ENDING FUND BALANCE		<u>\$ 222,189</u>	<u>\$ 146,778</u>	<u>\$ 335,865</u>	<u>\$ 491,732</u>	46.41%

CAPITAL OUTLAY - DETAIL

Description	Amount
401-Equipment	
GIS Services through Motorola	\$ 31,000
Total Capital Outlay	<u>\$ 31,000</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
POLICE SALES TAX FUND**

06/11/2023

FUND: 41

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24**

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

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 254	\$ 250	\$ 757	\$ 250	-66.97%
		<u>\$ 254</u>	<u>\$ 250</u>	<u>\$ 757</u>	<u>\$ 250</u>	-66.97%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	-	-	-	
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	36,676	-	-	-	0.00%
		<u>\$ 36,676</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 207,693	\$ 194,386	\$ 213,690	\$ 205,867	-3.66%
4942	Federal Seized & Forfeiture	-	63,768	29,873	-	
		<u>\$ 207,693</u>	<u>\$ 258,154</u>	<u>\$ 243,563</u>	<u>\$ 205,867</u>	-15.48%
TOTAL REVENUE/RESOURCES		<u>\$ 244,623</u>	<u>\$ 258,404</u>	<u>\$ 244,320</u>	<u>\$ 206,117</u>	-15.64%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	5,000	1,115	5,000	348.43%
400	Capital Outlay	184,702	190,000	332,640	200,000	-39.87%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	20,000	20,000	20,000	20,000	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 204,702</u>	<u>\$ 215,000</u>	<u>\$ 353,755</u>	<u>\$ 225,000</u>	-36.40%
CHANGE IN FUND BALANCE		<u>\$ 39,921</u>	<u>\$ 43,404</u>	<u>\$ (109,435)</u>	<u>\$ (18,883)</u>	-82.75%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 195,282</u>	<u>\$ 190,714</u>	<u>\$ 235,203</u>	<u>\$ 125,768</u>	-46.53%
ESTIMATED ENDING FUND BALANCE		<u>\$ 235,203</u>	<u>\$ 234,118</u>	<u>\$ 125,768</u>	<u>\$ 106,885</u>	-15.01%

CAPITAL OUTLAY - DETAIL

Description	Amount
403- Vehicles	
4 Police Cars	\$200,000
Total Capital Outlay	<u>\$ 200,000</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

06/11/2023

FUND: 42

FEDERAL SEIZURES AND FORFEITURES FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24

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

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 225	\$ 150	\$ 190	\$ 150	-21.05%
		<u>\$ 225</u>	<u>\$ 150</u>	<u>\$ 190</u>	<u>\$ 150</u>	-21.05%
Miscellaneous:						
4034	Federal Seized & Forfeiture Revenue		\$ -	\$ -	\$ -	0.00%
4035	IRS-Federal Seized & Forfeiture Revenue		-	-	-	0.00%
4080	Miscellaneous	-	-	-	-	0.00%
4086	Reimbursements	-	-	17,495	-	-100.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,495</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 225</u>	<u>\$ 150</u>	<u>\$ 17,685</u>	<u>\$ 150</u>	-99.15%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	28,794	30,000	21,504	71,800	233.89%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	63,768	29,873	-	-100.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 28,794</u>	<u>\$ 93,768</u>	<u>\$ 51,377</u>	<u>\$ 71,800</u>	39.75%
CHANGE IN FUND BALANCE		<u>\$ (28,569)</u>	<u>\$ (93,618)</u>	<u>\$ (33,692)</u>	<u>\$ (71,650)</u>	112.66%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 133,928</u>	<u>\$ 95,077</u>	<u>\$ 105,359</u>	<u>\$ 71,667</u>	-31.98%
ESTIMATED ENDING FUND BALANCE		<u>\$ 105,359</u>	<u>\$ 1,459</u>	<u>\$ 71,667</u>	<u>\$ 17</u>	-99.98%

Capital Outlay

\$ 71,800
\$ 71,800

NON-OPERATING - DETAIL

941-Transfer Out- Police Cash

Transfer Non Federal Funds

\$ 20,000

Total Debt Service

\$ 20,000

CITY OF SAPULPA

06/11/2023

FUND: 43

CEMETERY PERPETUAL CARE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 90	\$ 100	\$ 383	\$ 100	-73.89%
		<u>\$ 90</u>	<u>\$ 100</u>	<u>\$ 383</u>	<u>\$ 100</u>	-73.89%
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	\$ 15,741	\$ 13,750	\$ 15,275	\$ 14,375	-5.89%
		<u>\$ 15,741</u>	<u>\$ 13,750</u>	<u>\$ 15,275</u>	<u>\$ 14,375</u>	-5.89%
TOTAL REVENUE/RESOURCES		<u>\$ 15,831</u>	<u>\$ 13,850</u>	<u>\$ 15,658</u>	<u>\$ 14,475</u>	-7.56%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
CHANGE IN FUND BALANCE		\$ 15,831	\$ 13,850	\$ 15,658	\$ 14,475	-7.56%
ESTIMATED BEGINNING FUND BALANCE		\$ 67,301	\$ 82,484	\$ 83,132	\$ 98,790	18.84%
ESTIMATED ENDING FUND BALANCE		\$ 83,132	\$ 96,334	\$ 98,790	\$ 113,265	14.65%

CITY OF SAPULPA

06/11/2023

FUND: 45

CAPITAL IMPROVEMENTS FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Intergovernmental						
4301	Grant Revenue-ARPA	\$ 233,206	\$ -	\$ 1,624,952	\$ -	-100.00%
		<u>\$ 233,206</u>	<u>\$ -</u>	<u>\$ 1,624,952</u>	<u>\$ -</u>	<u>-100.00%</u>
Interest:						
4081	Interest Earnings	\$ 2,086	\$ 1,500	\$ 1,879	\$ 1,500	-20.17%
		<u>\$ 2,086</u>	<u>\$ 1,500</u>	<u>\$ 1,879</u>	<u>\$ 1,500</u>	<u>-20.17%</u>
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -		\$ -	0.00%
4082	Donations	-	88,000	88,148		-100.00%
4086	Reimbursements	26,367	-		-	0.00%
4087	Sale of Property	69,487	-	21,230	-	-100.00%
4203	Loan Proceeds	-	170,000	-		0.00%
		<u>\$ 95,854</u>	<u>\$ 258,000</u>	<u>\$ 109,378</u>	<u>\$ -</u>	<u>-100.00%</u>
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 830,771	\$ 777,545	\$ 854,761	\$ 823,468	-3.66%
4910	General Fund	39,000		-		0.00%
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%
4949	Sewer System Dev & Ext					
		<u>\$ 909,771</u>	<u>\$ 817,545</u>	<u>\$ 894,761</u>	<u>\$ 863,468</u>	<u>-3.50%</u>
TOTAL REVENUE/RESOURCES		<u>\$ 1,240,917</u>	<u>\$ 1,077,045</u>	<u>\$ 2,630,970</u>	<u>\$ 864,968</u>	<u>-67.12%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	156,584	-	-	-	0.00%
400	Capital Outlay	957,536	1,399,829	1,443,757	850,420	-41.10%
500	Debt Service	109,283	165,421	118,320	106,725	-9.80%
900	Non Operating Expense	-	1,373,102	1,624,952	-	-100.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 1,223,403</u>	<u>\$ 2,938,352</u>	<u>\$ 3,187,029</u>	<u>\$ 957,145</u>	<u>-69.97%</u>
CHANGE IN FUND BALANCE		\$ 17,514	\$ (1,861,307)	\$ (556,059)	\$ (92,177)	-83.42%
ESTIMATED BEGINNING FUND BALANCE		\$ 654,557	\$ 1,914,419	\$ 672,071	\$ 116,012	-82.74%
ESTIMATED ENDING FUND BALANCE		\$ 672,071	\$ 53,112	\$ 116,012	\$ 23,835	-79.45%

FUND: 45

CITY OF SAPULPA
CAPITAL IMPROVEMENTS FUND
EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT
FISCAL YEAR 23-24

06/11/2023

CAPITAL OUTLAY - DETAIL

	Department	Description	Amount
401-Equipment	531- Cemetery	TX-60XP- Remote Control Mower for slopes	\$ 63,000
	533- Golf Course	Fairway Mower	\$ 115,000
	534-Library	Computers	18,000
	535-Park & Recreation	Gator-Kubota RTV	30,000
	535-Park & Recreation	TK-60XP-Remote Control Mower for slopes	80,000
	529-Stormwater	Trailer	25,000
	590- Non Department	Laserfische - City Wide use	130,270
			<u>Equipment</u>
403-Vehicles	518-Code Enforcement	3/4 Ton Double Cab Truck	41,750
	531-Cemetery	4WD HD Chassis Medium Duty with Flat Bed	69,400
	590-Non-Departmental	City Hall SUV	28,000
		<u>Vehicles</u>	<u>\$ 139,150</u>
405-Facilities	590- Non Department	Christmas Chute	250,000
			<u>Facilities</u>
		<u>Total Capital Outlay</u>	<u>\$ 850,420</u>

DEBT SERVICE - DETAIL

501-Note Payments	Lease Purchase of CAD System	106,725
	<u>Total Debt Service</u>	<u>\$ 106,725</u>

CITY OF SAPULPA

06/11/2023

FUND: 47

VACCINATION/SPAY/NEUTER ESCROW FUND
 REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
 FISCAL YEAR 23-24

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

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Charges for Services:						
4085	Spay/Neuter Fees	\$ 18,580	\$ 20,000	\$ 25,752	\$ 25,000	-2.92%
		<u>\$ 18,580</u>	<u>\$ 20,000</u>	<u>\$ 25,752</u>	<u>\$ 25,000</u>	-2.92%
Interest:						
4081	Interest Earnings	\$ 6	\$ 10	\$ 7	\$ 10	42.86%
		<u>\$ 6</u>	<u>\$ 10</u>	<u>\$ 7</u>	<u>\$ 10</u>	42.86%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 18,586</u>	<u>\$ 20,010</u>	<u>\$ 25,759</u>	<u>\$ 25,010</u>	-2.91%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	21,460	20,000	23,075	25,000	8.34%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 21,460</u>	<u>\$ 20,000</u>	<u>\$ 23,075</u>	<u>\$ 25,000</u>	8.34%
CHANGE IN FUND BALANCE		\$ (2,874)	\$ 10	\$ 2,684	\$ 10	-99.63%
ESTIMATED BEGINNING FUND BALANCE		\$ 4,238	\$ 279	\$ 1,364	\$ 4,048	196.77%
ESTIMATED ENDING FUND BALANCE		\$ 1,364	\$ 289	\$ 4,048	\$ 4,058	0.25%

CITY OF SAPULPA

06/11/2023

FUND: 48

WATER RESOURCES FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 1,554	\$ 1,500	\$ 2,714	\$ 1,500	-44.73%
		<u>\$ 1,554</u>	<u>\$ 1,500</u>	<u>\$ 2,714</u>	<u>\$ 1,500</u>	-44.73%
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)	\$ 1,661,542	\$ 1,555,090	\$ 1,709,523	\$ 1,646,936	-3.66%
4920	SMA	-	-	-	-	0.00%
		<u>\$ 1,661,542</u>	<u>\$ 1,555,090</u>	<u>\$ 1,709,523</u>	<u>\$ 1,646,936</u>	-3.66%
TOTAL REVENUE/RESOURCES		<u>\$ 1,663,096</u>	<u>\$ 1,556,590</u>	<u>\$ 1,712,237</u>	<u>\$ 1,648,436</u>	-3.73%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	329,186	255,697	98,654	255,697	159.19%
400	Capital Outlay	32,752	634,657	71,220	422,555	493.31%
500	Debt Service	50,742	25,371	24,499	-	-100.00%
900	Non Operating Expense	1,178,420	1,131,161	1,131,161	1,131,161	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 1,591,100</u>	<u>\$ 2,046,886</u>	<u>\$ 1,325,534</u>	<u>\$ 1,809,413</u>	36.50%
CHANGE IN FUND BALANCE		<u>\$ 71,996</u>	<u>\$ (490,296)</u>	<u>\$ 386,703</u>	<u>\$ (160,977)</u>	-141.63%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 734,653</u>	<u>\$ 581,392</u>	<u>\$ 806,649</u>	<u>\$ 1,193,352</u>	47.94%
ESTIMATED ENDING FUND BALANCE		<u>\$ 806,649</u>	<u>\$ 91,096</u>	<u>\$ 1,193,352</u>	<u>\$ 1,032,375</u>	-13.49%

CAPITAL OUTLAY - DETAIL

Description	Amount
405B-Facilities-Contract	
Replacement of 6" Rock Creek Water Main	\$ 310,355
Replacement of 500 Block of N Hickory	112,200
Total Capital Outlay	<u>\$ 422,555</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

06/11/2023

FUND: 49

**SEWER SYSTEM DEVELOPMENT AND EXTENSION FEE FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24**

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:					
Charges for Services:					
4038 System Development Fee	\$ 22,454	\$ -	\$ 850	\$ -	-100.00%
4039 System Extension Fee	-	-	-	-	0.00%
	<u>\$ 22,454</u>	<u>\$ -</u>	<u>\$ 850</u>	<u>\$ -</u>	<u>-100.00%</u>
Interest:					
4081 Interest Earnings	\$ 1,124	\$ 1,000	\$ 8,964	\$ 1,000	-88.84%
	<u>\$ 1,124</u>	<u>\$ 1,000</u>	<u>\$ 8,964</u>	<u>\$ 1,000</u>	<u>-88.84%</u>
Miscellaneous:					
4080 Miscellaneous	\$ -	\$ 1,858,158	\$ -	-	0.00%
4086 Reimbursements	-	-	-	-	0.00%
4301 Grant Revenue-ARPA	-	-	1,875,774	-	-100.00%
	<u>\$ -</u>	<u>\$ 1,858,158</u>	<u>\$ 1,875,774</u>	<u>\$ -</u>	<u>-100.00%</u>
Transfers In:					
4920 SMA	\$ 1,293,443	\$ -	\$ -	\$ -	-100.00%
4945 CIP	-	1,373,102	1,624,952	-	-100.00%
	<u>\$ 1,293,443</u>	<u>\$ 1,373,102</u>	<u>\$ 1,624,952</u>	<u>\$ -</u>	<u>-100.00%</u>
TOTAL RESOURCES/REVENUES	<u>\$ 1,317,021</u>	<u>\$ 3,232,260</u>	<u>\$ 3,510,540</u>	<u>\$ 1,000</u>	<u>-99.97%</u>
EXPENDITURES/APPROPRIATIONS:					
525-Wastewater Treatment Plant Improvements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	19,500	-	-	-	0.00%
400-Capital Outlay	411,645	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 431,145</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
526-Wastewater Line Construction					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	-	-	4,000	-	-100.00%
400-Capital Outlay	-	3,231,263	1,921,516	1,172,000	-39.01%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 3,231,263</u>	<u>\$ 1,925,516</u>	<u>\$ 1,172,000</u>	<u>-39.13%</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>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 431,145</u>	<u>\$ 3,231,263</u>	<u>\$ 1,925,516</u>	<u>\$ 1,172,000</u>	<u>-39.13%</u>
CHANGE IN FUND BALANCE	<u>\$ 885,876</u>	<u>\$ 997</u>	<u>\$ 1,585,024</u>	<u>\$ (1,171,000)</u>	<u>-173.88%</u>
ESTIMATED BEGINNING FUND BALANCE	<u>\$ (1,299,258)</u>	<u>\$ 119,484</u>	<u>\$ (413,382)</u>	<u>\$ 1,171,642</u>	<u>-383.43%</u>
ESTIMATED ENDING FUND BALANCE	<u>\$ (413,382)</u>	<u>\$ 120,481</u>	<u>\$ 1,171,642</u>	<u>\$ 642</u>	<u>-99.95%</u>

CITY OF SAPULPA

06/11/2023

FUND: 55

EMPLOYEE INSURANCE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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

		Actual	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
REVENUES/RESOURCES:						
Charges for Service:						
4131	Life Ins. Premiums	\$ 53,918	\$ 52,200	\$ 52,526	\$ 54,288	3.35%
4132	Fees & Other	2,770,313	2,830,356	2,769,701	2,880,489	4.00%
		<u>\$ 2,824,231</u>	<u>\$ 2,882,556</u>	<u>\$ 2,822,227</u>	<u>\$ 2,934,777</u>	3.99%
Interest:						
4081	Interest Earnings	\$ 93	\$ 100	\$ 205	\$ 100	-51.22%
		<u>\$ 93</u>	<u>\$ 100</u>	<u>\$ 205</u>	<u>\$ 100</u>	-51.22%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4944	SMA	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 2,824,324</u>	<u>\$ 2,882,656</u>	<u>\$ 2,822,432</u>	<u>\$ 2,934,877</u>	3.98%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	2,822,067	2,882,559	2,791,954	2,903,632	4.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 2,822,067</u>	<u>\$ 2,882,559</u>	<u>\$ 2,791,954</u>	<u>\$ 2,903,632</u>	4.00%
CHANGE IN FUND BALANCE		\$ 2,257	\$ 97	\$ 30,478	\$ 31,245	2.52%
ESTIMATED BEGINNING FUND BALANCE		\$ 57,272	\$ 48,164	\$ 59,529	\$ 90,007	51.20%
ESTIMATED ENDING FUND BALANCE		\$ 59,529	\$ 48,261	\$ 90,007	\$ 121,252	34.71%

FUND: 60

**CITY OF SAPULPA
GRANTS AND AID FUND**

06/11/2023

**REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24**

**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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	176,531	300,000	346,776	-	-100.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	168	100	850	100	-88.24%
	Miscellaneous	135,499	-	-	-	0.00%
	Transfers In	-	100,000	466,696	-	-100.00%
	Total Revenues/Resources:	\$ 312,198	\$ 400,100	\$ 814,322	\$ 100	-99.99%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 7,326	\$ -	\$ 38,441	\$ -	-100.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	25,500	-	-100.00%
400	Capital Outlay:	231,513	462,000	628,853	116,912	-81.41%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	Total Expenditures/Appropriations:	\$ 238,839	\$ 462,000	\$ 692,794	\$ 116,912	-83.12%
CHANGE IN FUND BALANCE		\$ 73,359	\$ (61,900)	\$ 121,528	\$ 116,812	-3.88%
ESTIMATED BEGINNING FUND BALANCE		\$ (34,473)	\$ 101,047	\$ 38,886	\$ 160,414	312.52%
ESTIMATED ENDING FUND BALANCE		\$ 38,886	\$ 39,147	\$ 160,414	\$ 43,602	-72.82%

FUND: 60

**CITY OF SAPULPA
GRANTS AND AID FUND
REVENUE/RESOURCES - DETAIL
FISCAL YEAR 23-24**

06/11/2023

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Intergovernmental:						
4331	Grant: National Park Service	\$ -	\$ -	\$ -	\$ -	0.00%
4338	Grant: NPS - RT 66 Auto Museum	-	-	-	-	0.00%
4340	Grant: OAG	-	-	20,000	-	-100.00%
4349	Grant: DAC	-	-	-	-	0.00%
4361.22	Grant: CDBG 2018-Tulsa County Allocation	47,751	-	-	-	0.00%
4361.23	Grant: CDBG 2019-Tulsa County Allocation	120,239	-	-	-	0.00%
4361.24	Grant: CDBG 2020-Tulsa County Allocation	-	-	-	-	0.00%
4361.25	Grant: CDBG 2021-Tulsa County Allocation	-	-	-	-	0.00%
4366	Grant: JAG-LLE	-	-	-	-	0.00%
4369+22	Grant: OHSO 2021-22	8,541	-	16,924	-	-100.00%
4369+23	Grant: OHSO 2022-23	-	-	9,852	-	-100.00%
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)	-	-	-	-	0.00%
4385.02	Grant: EWM 2007	-	-	-	-	0.00%
4391	Grant: Recreation Trails	-	300,000	300,000	-	-100.00%
4392	Grant: EDA - Polson Industrial Park	-	-	-	-	0.00%
		<u>\$ 176,531</u>	<u>\$ 300,000</u>	<u>\$ 346,776</u>	<u>\$ -</u>	<u>-100.00%</u>
Interest:						
4081	Interest Revenues	\$ 168	\$ 100	\$ 850	\$ 100	-88.24%
		<u>\$ 168</u>	<u>\$ 100</u>	<u>\$ 850</u>	<u>\$ 100</u>	<u>-88.24%</u>
Miscellaneous:						
4080	Miscellaneous Revenues	\$ (1)	\$ -	\$ -	\$ -	0.00%
4082	Donations	135,500	-	-	-	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 135,499</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:						
4920	Sapulpa Municipal Authority	\$ -	\$ -	\$ 366,696	\$ -	-100.00%
4938	Park Development Fund (584)	-	100,000	100,000	-	-100.00%
4940	Fire Cash (585)	-	-	-	-	0.00%
4945	Capital Improvement Fund (584)	-	-	-	-	0.00%
4965	Street Impr Sales Tax Fund (561)	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 466,696</u>	<u>\$ -</u>	<u>-100.00%</u>
TOTAL REVENUES/RESOURCES:		<u>\$ 312,198</u>	<u>\$ 400,100</u>	<u>\$ 814,322</u>	<u>\$ 100</u>	<u>-99.99%</u>

FUND: 60

CITY OF SAPULPA

06/11/2023

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 23-24

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
52460- Creek County ARPA					
100-Personnel Services	\$ -	\$ -		\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	25,500	-	-100.00%
400-Capital Outlay	-	-	248,715	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274,215</u>	<u>\$ -</u>	<u>-100.00%</u>
538-NPS - Rt 66 Auto Museum					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
540-OAG (Oklahoma Attorney General)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	20,000	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>-100.00%</u>
549 DAG					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	63,523	-	9,036	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 63,523</u>	<u>\$ -</u>	<u>\$ 9,036</u>	<u>\$ -</u>	<u>-100.00%</u>
561-CDBG - Tulsa County Allocation					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	167,990	-	92,355	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 167,990</u>	<u>\$ -</u>	<u>\$ 92,355</u>	<u>\$ -</u>	<u>-100.00%</u>
566-JAG-LLE					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
569-OHSO Traffic Collision Reduction Program					
100-Personnel Services	\$ 7,326	\$ -	\$ 38,441	\$ -	-100.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 7,326</u>	<u>\$ -</u>	<u>\$ 38,441</u>	<u>\$ -</u>	<u>-100.00%</u>
570-Kelly Lane Park Recreation Trail Restoration					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
576-Bureau of Justice Vest Grant					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

FUND: 60

CITY OF SAPULPA

06/11/2023

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 23-24

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	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	-	-	-	-	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-Recreational Trail Grant					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	462,000	258,747	116,912	-54.82%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 462,000</u>	<u>\$ 258,747</u>	<u>\$ 116,912</u>	<u>-54.82%</u>
592-EDA - Polson Industrial 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>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 238,839</u>	<u>\$ 462,000</u>	<u>\$ 692,794</u>	<u>\$ 116,912</u>	<u>-83.12%</u>

CITY OF SAPULPA

06/11/2023

FUND: 65

STREET IMPROVEMENT SALES TAX FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 13,593	\$ 14,000	\$ 16,500	\$ 16,000	-3.03%
		<u>\$ 13,593</u>	<u>\$ 14,000</u>	<u>\$ 16,500</u>	<u>\$ 16,000</u>	-3.03%
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)	\$ 2,076,928	\$ 1,943,863	\$ 2,136,903	\$ 2,058,670	-3.66%
4920	SMA	-	-	-	-	0.00%
4963	Series 2014 Street Cap Rev Bond		30,695	30,695		-100.00%
		<u>\$ 2,076,928</u>	<u>\$ 1,974,558</u>	<u>\$ 2,167,598</u>	<u>\$ 2,058,670</u>	-5.03%
TOTAL REVENUES/RESOURCES		<u>\$ 2,090,521</u>	<u>\$ 1,988,558</u>	<u>\$ 2,184,098</u>	<u>\$ 2,074,670</u>	-5.01%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	69,391	277,430	235,056	750,000	219.07%
400	Capital Outlay	441,470	5,150,000	2,932,239	3,350,000	14.25%
500	Debt Service	630,421	618,666	628,665	623,515	-0.82%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 1,141,282</u>	<u>\$ 6,046,096</u>	<u>\$ 3,795,960</u>	<u>\$ 4,723,515</u>	24.44%
CHANGE IN FUND BALANCE		<u>\$ 949,239</u>	<u>\$ (4,057,538)</u>	<u>\$ (1,611,862)</u>	<u>\$ (2,648,845)</u>	64.33%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 3,851,100</u>	<u>\$ 4,655,591</u>	<u>\$ 4,800,339</u>	<u>\$ 3,188,477</u>	-33.58%
ESTIMATED ENDING FUND BALANCE		<u>\$ 4,800,339</u>	<u>\$ 598,053</u>	<u>\$ 3,188,477</u>	<u>\$ 539,632</u>	-83.08%

CAPITAL OUTLAY - DETAIL

Description	Amount	
311A-Engineering & Design	Other Projects as Determinied	\$ 250,000
311A-Engineering & Design	Teal- Wickham to Main St	500,000
		<u>\$ 750,000</u>
405B-Facilities-Contract	Cross Timbers: Cross Timbers Blvd, Hunters Hill Road	\$ 750,000
	Buckboard Lane	150,000
	Ross	500,000
	Burnham	150,000
	STP 49% Matching - Canyon Road	500,000
	Yearly Street Repair/Rehabilitations (Streets to be determined)	1,500,000
	Total Capital Outlay	<u>\$ 3,550,000</u>

DEBT SERVICE - DETAIL

565-Street Impr Sales Tax	Series 2014 Capital Improvement Revenue Bonds	\$ 619,515
	Revenue Bond Trustee Fees	4,000
	Total Debt Service	<u>\$ 623,515</u>

CITY OF SAPULPA

06/11/2023

FUND: 67 SERIES 1998 CAPITAL IMPROVEMENT SALES TAX FUND
 REVENUE/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
 FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 597	\$ 600	\$ 2,240	\$ 600	-73.21%
		<u>\$ 597</u>	<u>\$ 600</u>	<u>\$ 2,240</u>	<u>\$ 600</u>	<u>-73.21%</u>
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 2,076,928	\$ 1,943,863	\$ 2,136,903	\$ 2,058,670	-3.66%
4920	SMA	-	-	-	-	0.00%
		<u>\$ 2,076,928</u>	<u>\$ 1,943,863</u>	<u>\$ 2,136,903</u>	<u>\$ 2,058,670</u>	<u>-3.66%</u>
TOTAL REVENUES/RESOURCES		<u>\$ 2,077,525</u>	<u>\$ 1,944,463</u>	<u>\$ 2,139,143</u>	<u>\$ 2,059,270</u>	<u>-3.73%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	269,736	280,697	32,818	300,000	814.13%
400	Capital Outlay	106,000	584,971	546,122	640,000	17.19%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	1,750,000	1,500,000	1,500,000	1,500,000	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 2,125,736</u>	<u>\$ 2,365,668</u>	<u>\$ 2,078,940</u>	<u>\$ 2,440,000</u>	<u>17.37%</u>
CHANGE IN FUND BALANCE		<u>\$ (48,211)</u>	<u>\$ (421,205)</u>	<u>\$ 60,203</u>	<u>\$ (380,730)</u>	<u>-732.41%</u>
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 582,355</u>	<u>\$ 508,881</u>	<u>\$ 534,144</u>	<u>\$ 594,347</u>	<u>11.27%</u>
ESTIMATED ENDING FUND BALANCE		<u>\$ 534,144</u>	<u>\$ 87,676</u>	<u>\$ 594,347</u>	<u>\$ 213,617</u>	<u>-64.06%</u>

CAPITAL OUTLAY - DETAIL

Description	Amount
405B-Facilities-Contract	
Grit Removal Restoration	\$ 400,000
SBR#4 Cleanout and Membranes Replacmer	240,000
Total Capital Outlay	<u>\$ 640,000</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

06/11/2023

FUND: 85

POLSON APPORTIONMENT FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY FISCAL YEAR 23-24

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

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Taxes:						
4008	Ad Valorem	\$ 101,833	\$ 750,000	\$ 1,841,100	\$ 1,800,000	-2.23%
4011	Ad Valorem-Prior Years	-	-	-	-	0.00%
		<u>\$ 101,833</u>	<u>\$ 750,000</u>	<u>\$ 1,841,100</u>	<u>\$ 1,800,000</u>	<u>-2.23%</u>
Interest:						
4081	Interest Earnings	\$ 59	\$ 40	\$ 45	\$ 40	-11.11%
		<u>\$ 59</u>	<u>\$ 40</u>	<u>\$ 45</u>	<u>\$ 40</u>	<u>-11.11%</u>
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4205	Bond Proceeds	-	-	-	-	0.00%
4206	Premium on Bond Issue	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL REVENUES/RESOURCES		<u>\$ 101,892</u>	<u>\$ 750,040</u>	<u>\$ 1,841,145</u>	<u>\$ 1,800,040</u>	<u>-2.23%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	162,700	745,000	1,742,751	1,800,000	3.29%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	5,000	5,000	5,000	5,000	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:		<u>\$ 167,700</u>	<u>\$ 750,000</u>	<u>\$ 1,747,751</u>	<u>\$ 1,805,000</u>	<u>3.28%</u>
CHANGE IN FUND BALANCE		<u>\$ (65,808)</u>	<u>\$ 40</u>	<u>\$ 93,394</u>	<u>\$ (4,960)</u>	<u>-105.31%</u>
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 66,183</u>	<u>\$ 262</u>	<u>\$ 375</u>	<u>\$ 93,769</u>	<u>24905.18%</u>
ESTIMATED ENDING FUND BALANCE		<u>\$ 375</u>	<u>\$ 302</u>	<u>\$ 93,769</u>	<u>\$ 88,809</u>	<u>-5.29%</u>

CAPITAL OUTLAY-DETAIL

405-Project Costs	Polson TIF Project Costs	\$ 1,800,000
	Total Capital Outlay	\$ 1,800,000

NON OPERATING - DETAIL

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

GO BOND FUNDS

CITY OF SAPULPA

06/11/2023

FUND: 81

G. O. BOND SINKING FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY FISCAL YEAR 23-24

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

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Taxes:						
4008	Ad Valorem	\$ 2,711,925	\$ 2,250,000	\$ 2,524,042	\$ 2,250,000	-10.86%
4011	Ad Valorem-Prior Years	66,989	50,000	74,427	50,000	-32.82%
		\$ 2,778,914	\$ 2,300,000	\$ 2,598,469	\$ 2,300,000	-11.49%
Interest:						
4081	Interest Earnings	\$ 3,195	\$ 5,000	\$ 6,364	\$ 5,000	-21.43%
		\$ 3,195	\$ 5,000	\$ 6,364	\$ 5,000	-21.43%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4204	Judgment Proceeds	-	-	-	-	0.00%
4205	Bond Proceeds	-	-	-	-	
4206	Premium on Bond Issue	-	-	81,895	-	
		\$ -	\$ -	\$ 81,895	\$ -	-100.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES/RESOURCES		\$ 2,782,109	\$ 2,305,000	\$ 2,686,728	\$ 2,305,000	-14.21%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	2,719,129	3,070,513	3,000,195	3,126,093	4.20%
900	Non Operating Expense	9,089	4,125	3,195	6,364	99.19%
TOTAL EXPENDITURES/APPROPRIATIONS:		\$ 2,728,218	\$ 3,074,638	\$ 3,003,390	\$ 3,132,457	4.30%
CHANGE IN FUND BALANCE		\$ 53,891	\$ (769,638)	\$ (316,662)	\$ (827,457)	161.31%
ESTIMATED BEGINNING FUND BALANCE		\$ 1,362,895	\$ 1,324,979	\$ 1,416,786	\$ 1,100,124	-22.35%
ESTIMATED ENDING FUND BALANCE		\$ 1,416,786	\$ 555,341	\$ 1,100,124	\$ 272,667	-75.21%

CITY OF SAPULPA

06/12/2023

FUND: 81

G. O. BOND SINKING FUND

EXPENSE/APPROPRIATIONS SUMMARY BY CATEGORY

FISCAL YEAR 23-24

DEBT SERVICE - DETAIL

501I-Interest

Series 2012B Bonds	7,905
Series 2015 Bonds	62,200
Series 2015A Bonds	54,473
Series 2016 Bonds	5,875
Series 2019 Bonds	83,400
Series 2020A Bonds	325,725
Series 2020B Bonds	59,700
Series 2021A Bonds	99,725
Series 2022 Bond	337,590

\$ 1,036,593

501P-Principal

Series 2012B Bonds	310,000
Series 2015 Bonds	200,000
Series 2015A Bonds	150,000
Series 2016 Bonds	100,000
Series 2019 Bonds	320,000
Series 2020A Bonds	540,000
Series 2020B Bonds	80,000
Series 2021A Bonds	235,000

\$ 1,935,000

502-Trustee Fees

All Series Trustee Fees

\$ 4,500

503-Judgments

Judgments

\$ 150,000

\$ 150,000

Total Debt Service

\$ 3,126,093

NON OPERATING - DETAIL

910-Transfer Out: General Fund

Required Revenue Transfer (Interest)

\$ 6,364

Total Non Operating

\$ 6,364

CITY OF SAPULPA

06/11/2023

**FUND: 83 GENERAL OBLIGATION BOND CONSTRUCTION FUND
REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY
FISCAL YEAR 23-24**

**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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	42,295	30,000	33,630	30,000	-10.79%
	Miscellaneous	15,000	-	6,309,132	-	-100.00%
	Transfers In	-	-	-	-	0.00%
	Total Revenues/Resources:	\$ 57,295	\$ 30,000	\$ 6,342,762	\$ 30,000	-99.53%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
300	Other Services & Charges	\$ 443,477	\$ -	\$ 2,208,183	\$ -	-100.00%
400	Capital Outlay	\$ 4,016,707	\$ 110,000	\$ 15,946,418	\$ -	-100.00%
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
900	Non Operating Expense	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Expenditures/Appropriations:	\$ 4,460,184	\$ 110,000	\$ 18,154,601	\$ -	-100.00%
CHANGE IN FUND BALANCE		\$ (4,402,889)	\$ (80,000)	\$ (11,811,839)	\$ 30,000	-100.25%
ESTIMATED BEGINNING FUND BALANCE		\$ 16,230,472	\$ 164,659	\$ 11,827,583	\$ 15,744	-99.87%
ESTIMATED ENDING FUND BALANCE		\$ 11,827,583	\$ 84,659	\$ 15,744	\$ 45,744	190.55%

CITY OF SAPULPA

06/11/2023

FUND: 83

GENERAL OBLIGATION BOND CONSTRUCTION FUND

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 23-24

		Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Intergovernmental:						
4378	Grant: LWCF	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ -	\$ -	\$ -	\$ -	0.00%
Interest:						
4081	Interest Revenues	\$ 42,295	\$ 30,000	\$ 33,630	\$ 30,000	-10.79%
		\$ 42,295	\$ 30,000	\$ 33,630	\$ 30,000	-10.79%
Miscellaneous:						
4082	Donations	\$ 15,000	\$ -		\$ -	0.00%
4087	Sales of Fixed Assets	-	-	9,132	-	-100.00%
4095	Bond Proceeds			6,300,000	-	
4203	Loan Proceeds	-	-	-	-	0.00%
		\$ 15,000	\$ -	\$ 6,309,132	\$ -	-100.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
4920	SMA	-	-	-	-	0.00%
4941	Police Cash	-	-	-	-	0.00%
4945	Capital Improvement Fund	-	-	-	-	0.00%
4947	Vaccination/Spay/Neuter (577)	-	-	-	-	0.00%
		\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES/RESOURCES:						
		\$ 57,295	\$ 30,000	\$ 6,342,762	\$ 30,000	-99.53%

CITY OF SAPULPA

06/11/2023

FUND: 83

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

FISCAL YEAR 23-24

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
WATER PROJECTS					
574-Water Meter Replacement Program					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<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	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 93,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
599-Sahoma Lake Spillway & Dam Improvements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
WASTEWATER PROJECTS					
571-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	-	110,000	146,250	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 110,000</u>	<u>\$ 146,250</u>	<u>\$ -</u>	<u>-100.00%</u>
575-Replacement of Sewerlines					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	92,889	-	13,163	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 92,889</u>	<u>\$ -</u>	<u>\$ 13,163</u>	<u>\$ -</u>	<u>-100.00%</u>
STREET PROJECTS					
561-Hwy 117/Rt 66 Intersection/Roadway					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	8,271	-	92,842	-	-100.00%
400-Capital Outlay	100,000	-	984,935	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 108,271</u>	<u>\$ -</u>	<u>\$ 1,077,777</u>	<u>\$ -</u>	<u>-100.00%</u>

CITY OF SAPULPA

06/11/2023

FUND: 83

GENERAL OBLIGATION BOND CONSTRUCTION FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 23-24

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
STREET PROJECTS					
562-49th West Ave Widening					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	59,493	-	95,692	-	-100.00%
400-Capital Outlay	25,000	-	1,921,158	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 84,493</u>	<u>\$ -</u>	<u>\$ 2,016,850</u>	<u>\$ -</u>	<u>-100.00%</u>
563-Widen & Resurface Streets (Dewey/Mayfield)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	147,300	-	22,590	-	-100.00%
400-Capital Outlay	-	-	1,836,717	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 147,300</u>	<u>\$ -</u>	<u>\$ 1,859,307</u>	<u>\$ -</u>	<u>-100.00%</u>
564-Cheyenne Road					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	71,489	-	25,016	-	-100.00%
400-Capital Outlay	-	-	904,745	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 71,489</u>	<u>\$ -</u>	<u>\$ 929,761</u>	<u>\$ -</u>	<u>-100.00%</u>
PARK & RECREATION PROJECTS					
578-Sapulpa Youth Sports Complex					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	41,467	-	390,465	-	-100.00%
400-Capital Outlay	872,924	-	2,732,781	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 914,391</u>	<u>\$ -</u>	<u>\$ 3,123,246</u>	<u>\$ -</u>	<u>-100.00%</u>
532-Lake Property Improvements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	12,597	-	-100.00%
400-Capital Outlay	97,038	-	583,830	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 97,038</u>	<u>\$ -</u>	<u>\$ 596,427</u>	<u>\$ -</u>	<u>-100.00%</u>
533-Golf Course Irrigation					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	13,600	-	-	-	0.00%
400-Capital Outlay	797,347	-	346,062	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 810,947</u>	<u>\$ -</u>	<u>\$ 346,062</u>	<u>\$ -</u>	<u>-100.00%</u>
535-McGoy Park Upgrades					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	1,000	-	-	-	0.00%
400-Capital Outlay	78,565	-	120,276	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 79,565</u>	<u>\$ -</u>	<u>\$ 120,276</u>	<u>\$ -</u>	<u>-100.00%</u>

CITY OF SAPULPA

06/11/2023

FUND: 83

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

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
536-Liberty Park ADA Playground					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	224,117	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 224,117</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
537-Booker T Washington Recreation Center					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	32,383	-	-100.00%
400-Capital Outlay	-	-	689,884	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 722,267</u>	<u>\$ -</u>	-100.00%
PUBLIC SAFETY PROJECTS					
577-New Animal Shelter					
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%
580-Downtown Master Plan					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	88,507	-	605,855	-	-100.00%
400-Capital Outlay	-	-	4,211,587	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 88,507</u>	<u>\$ -</u>	<u>\$ 4,817,442</u>	<u>\$ -</u>	-100.00%
592-Police Station					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	173,532	-	123,534	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 173,532</u>	<u>\$ -</u>	<u>\$ 123,534</u>	<u>\$ -</u>	-100.00%
595-Fire Department					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	12,350	-	38,650	-	-100.00%
400-Capital Outlay	1,462,295	-	2,112,531	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,474,645</u>	<u>\$ -</u>	<u>\$ 2,151,181</u>	<u>\$ -</u>	-100.00%
NON DEPARTMENTAL PROJECTS					
590-Non Departmental					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 4,460,184</u>	<u>\$ 110,000</u>	<u>\$ 18,043,543</u>	<u>\$ -</u>	-100.00%

CAPITAL OUTLAY - DETAIL

Department Description Amount

CITY OF SAPULPA

06/12/2023

FUND: 84

ARTICLE X, SECTION 35, GO BOND FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
Taxes:						
4008	Ad Valorem	\$ -	\$ -	\$ -	\$ -	0.00%
4011	Ad Valorem-Prior Years	-	-	-	-	0.00%
		\$ -	\$ -	\$ -	\$ -	0.00%
Interest:						
4081	Interest Earnings	\$ 6,514	\$ 10,000	\$ 6,503	\$ 10,000	53.78%
		\$ 6,514	\$ 10,000	\$ 6,503	\$ 10,000	53.78%
Miscellaneous:						
4085	Donations	\$ -	\$ -	\$ 50,000	\$ -	-100.00%
4086	Reimbursements	-	-	-	-	0.00%
4095	Bond Proceeds	-	-	-	-	0.00%
4096	Premium on Bond Issue	-	-	-	-	0.00%
		\$ -	\$ -	\$ 50,000	\$ -	-100.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES/RESOURCES		\$ 6,514	\$ 10,000	\$ 56,503	\$ 10,000	-82.30%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	200,525	-	-100.00%
400	Capital Outlay	150,000	1,800,000	620,552	1,028,923	65.81%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:		\$ 150,000	\$ 1,800,000	\$ 821,077	\$ 1,028,923	25.31%
CHANGE IN FUND BALANCE		\$ (143,486)	\$ (1,790,000)	\$ (764,574)	\$ (1,018,923)	33.27%
ESTIMATED BEGINNING FUND BALANCE		\$ 1,957,396	\$ 1,813,900	\$ 1,813,910	\$ 1,049,336	-42.15%
ESTIMATED ENDING FUND BALANCE		\$ 1,813,910	\$ 23,900	\$ 1,049,336	\$ 30,413	-97.10%

CAPITAL OUTLAY-DETAIL

405-Project Costs	Economic Development	\$ 1,028,923
	Total Capital Outlay	\$ 1,028,923

REVENUE BOND CONSTRUCTION FUNDS

CITY OF SAPULPA

06/12/2023

FUND: 63

SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 23-24

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 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	17	5	5	-	-100.00%
	Miscellaneous	-	-	-	-	0.00%
	Transfers In	-	-	-	-	0.00%
	Total Revenues/Resources:	\$ 17	\$ 5	\$ 5	\$ -	-100.00%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	9,181	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	30,695	30,695	-	-100.00%
	Total Expenditures/Appropriations:	\$ 9,181	\$ 30,695	\$ 30,695	\$ -	-100.00%
CHANGE IN FUND BALANCE		\$ (9,164)	\$ (30,690)	\$ (30,690)	\$ -	-100.00%
ESTIMATED BEGINNING FUND BALANCE		\$ 39,861	\$ 30,690	\$ 30,697	\$ 7	-99.98%
ESTIMATED ENDING FUND BALANCE		\$ 30,697	\$ -	\$ 7	\$ -	-100.00%

CITY OF SAPULPA

06/12/2023

FUND: 63

SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 23-24

		Actual	Budgeted	Estimated	Approved	Percent
		21-22	22-23	22-23	23-24	of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Revenues	\$ 17	\$ 5	\$ 5		-100.00%
		<u>\$ 17</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>-100.00%</u>
Miscellaneous:						
4082	Donations	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4095	Bond Proceeds	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
4920	SMA	-	-	-	-	0.00%
4945	Capital Improvement Fund	-	-	-	-	0.00%
4065	Street Impr Sales Tax Fund	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL REVENUES/RESOURCES:		<u>\$ 17</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>-100.00%</u>

CITY OF SAPULPA

06/12/2023

FUND: 63

SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 23-24

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
MAJOR STREET REHABILITATION PROJECTS					
561-Select Concrete Panel Replacements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
562-Bryan Avenue (Hawthorn to Oak)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
563-Canyon Road (73rd W Ave to 57th W Ave)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	9,181	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>9,181</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</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	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
566-73rd 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

06/12/2023

FUND: 63

SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 23-24

	Actual 21-22	Budgeted 22-23	Estimated 22-23	Approved 23-24	Percent of Change
569-Bryan Ave 16" Waterline (Hawthorn to Bixby)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
570-Bryan Ave (Hawthorn to Bixby) STP Project					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
RESIDENTIAL IN-HOUSE STREET REHAB PROGRAM EQUIPMENT & VEHICLES					
568-Street Department Equipment & Vehicles					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
NON DEPARTMENTAL PROJECTS					
590-Non Departmental					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	30,695	30,695	-	-100.00%
	<u>\$ -</u>	<u>\$ 30,695</u>	<u>\$ 30,695</u>	<u>\$ -</u>	<u>-100.00%</u>
	<u>\$ 9,181</u>	<u>\$ 30,695</u>	<u>\$ 30,695</u>	<u>\$ -</u>	<u>-100.00%</u>

NON-DEPARTMENTAL-DETAIL

Department	Description	Amount
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