



**SAPULPA**

O K L A H O M A

***ANNUAL OPERATING BUDGET***

***FOR THE FISCAL YEAR***

***JULY 1, 2024 – JUNE 30, 2025***

# **CITY OF SAPULPA**

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

## **COUNCIL:**

**MARTY CUMMINS  
HUGO NAIFEH  
SHERRY CAPPS  
ALEXANDER HAMILTON**

**RICHARD HUDSON  
ELIZABETH NICOLAS  
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

## FY 2024-2025 Budget TABLE OF CONTENTS

	Page
<b>MANAGER'S MESSAGE</b>	
Budget Message	1
<b>PUBLIC HEARING NOTIFICATION</b>	
Notice of Public Hearing	3
<b>BUDGET SUMMARY</b>	
Consolidated Budget Summary	4
<b>ADOPTION RESOLUTIONS</b>	
City of Sapulpa Adoption Resolution	5
Sapulpa Municipal Authority Adoption Resolution	8
Sapulpa Development Authority Adoption Resolution	10
<b>READER'S GUIDE</b>	
Format Guidelines	12
Scheduled Positions by Department	15
<b>SUPPORTING DETAIL: GENERAL FUND</b>	
General Fund Summaries	16
01 City Council	22
02 City Manager	23
03 City Clerk	24
04 City Attorney	25
05 City Treasurer	26
06 Human Resources	27
08 Central Garage	28
09 Finance	29
16 Central Purchasing	30
10 Municipal Court	31
11 Fire Department	32
12 Police Department	33
13 Animal Control	34
14 Emergency Management	35
15 Community Development	36
17 Building Inspection	37
18 Code Enforcement	38
19 Information Technology	39
90 Non Departmental	40
91 Reserve	42
<b>SUPPORTING DETAIL: Reserve Stabilization Fund</b>	
Reserve Stabilization	43
<b>SUPPORTING DETAIL: SAPULPA MUNICIPAL AUTHORITY</b>	
Sapulpa Municipal Authority Fund Summaries	44
04 Trust Attorney	48
22 Administration	49
23 Utility Billing	50
24 Water Treatment	51
25 Waste Water Treatment	52
27 Refuse	53
28 Industrial Pretreatment	54
90 Non Departmental	55
91 Reserve	56
<b>SUPPORTING DETAIL: SAPULPA DEVELOPMENT AUTHORITY</b>	
Sapulpa Development Authority Fund Summaries	57

# CITY OF SAPULPA

## FY 2024-2025 Budget TABLE OF CONTENTS

	Page
<b>SUPPORTING DETAIL: OTHER OPERATING FUNDS</b>	
29-Stormwater Management Fund	58
30-Street & Alley Fund	60
31-Cemetery Maintenance Fund	62
32-Hunting & Fishing Fund	64
33-Golf Course Fund	66
34-Library Fund	68
35-Parks & Recreation Services Fund	70
36-Aquatic Center Fund	72
44-Major Thoroughfare Fund	74
46-Water & Sewer Improvements Fund	76
57-E - 911 Fund	78
58-Juvenile Justice Fund	80
59-Hotel/Motel Tax Fund	82
<b>SUPPORTING DETAIL: SPECIAL REVENUE/CAPITAL FUNDS</b>	
37-Parks & Recreation Capital Improvements Fund	86
38-Parks Development Fund	87
39-Economic Development Sales Tax Fund	88
40-Fire Sales Tax Fund	89
41-Police Sales Tax Fund	90
42-Federal Seizures and Forfeitures Fund	91
43-Cemetery Perpetual Care Fund	92
45-Capital Improvements Fund	93
47-Vaccination/Spay & Neuter Fund	95
48-Water Resources Fund	96
49-Sewer System Development and Extension Fee Fund	97
55-Employee Insurance Fund	98
60-Grants & Aid Fund	99
65-Street Improvements Sales Tax Fund	103
67-Series 1998 Capital Improvement Sales Tax Fund	104
85-Polson Apportionment Fund	105
<b>SUPPORTING DETAIL: G.O. BOND FUNDS</b>	
81-General Obligation Bond Sinking Fund	106
83-G.O. Bond Construction Fund	108
84-Article X, Section 27, GO Bond Fund	113
<b>SUPPORTING DETAIL: REVENUE BOND CONSTRUCTION FUNDS</b>	
63-Series 2014 Street Capital Impr Revenue Bond Construction Fund	114

**MANAGER'S MESSAGE**

Honorable Mayor & City Councilors  
City of Sapulpa  
Sapulpa, Oklahoma  
Subject: Fiscal Year 2025 Budget

Mayor and City Councilors;

It is my privilege and responsibility to present to you the budget for Fiscal Year 2025 (July 1, 2024, through June 30, 2025). 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 2023;
- Budgeted revenue and appropriations for the current Fiscal Year 2024;
- Actual revenue and expenses for Fiscal Year 2024 projected to June 30, 2024;
- Projected revenue and proposed appropriations for the upcoming Fiscal Year 2025.

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.

Many factors come in to play as to the rise of expense for this year's budget making it difficult to keep up with new growth needs in areas of personnel, technology, materials and supplies along with high construction costs while revenues remain steady. To balance the budget, we have made some difficult decisions including reducing funding for certain programs and delaying others. City departments requested over \$1.6 M above last year's expenses while revenues only increased by a few hundred thousand. Personnel compensation remains an issue as requests for more personnel exceeded our ability to compensate. Since 2020, we have been adjusting wages to keep our skilled employees while hiring new employees in today's market. This budget adds 5 additional employees out of the original 10 we had planned for. I am proud to say the City of Sapulpa is competitive with other cities in most positions (including Fire and Police) while skilled equipment operators and trade professionals must be swayed with benefits and the stability of a job with the city. Both Fire and Police are fully staffed for the first time in several years. Both Public Safety Unions negotiated multi-year contracts with a double step in the 24-25 fiscal year. Fiscal year 25-26 should see only the step increase for those who are not topped out while non uniform will be closely looked at for adjustment.

Fiscal Year 2025 Budget Highlights:

- 2020 G O Bond Issue will see the reconstruction of Gray Street from Highway 66 to Line as well as the construction of Booker T Washington Community Center. These two projects total over \$9M. Other G O Bond Issues with construction this year are the Downtown Dewey Streetscape, Mayfield and Dewey intersection; and the completion of the soccer fields including concession and additional parking. The city has applied for grant funding

from the State of Oklahoma to supplement our G O Bond funds for the Fire Training Center located just behind the Route 66 Auto Museum on Historic Route 66.

- This budget continues our efforts to improve Sapulpa's streets. The Street Improvement Fund will carry over Cross Timbers Blvd and Hunters Hill Road, Ross, and the Canyon Rd STP Grant match. Funds are also available to connect Buckboard Lane to Cheyene, both of which were newly constructed in the previous year. Future thoroughfares to be studied and/or engineered for future development are 49<sup>th</sup> West Ave from Hwy117 to Hilton Rd, and Teel Road from Wickham to Main. City crews will continue to repair and replace sections of streets, intersections, and portions of roads identified in the 2014 Sales Tax Issue.
- A new Tax Increment District begins inside this budget year for the Downtown District which is included in fund 85. This first year's incremental payment from Ad valorem tax is estimated to be approximately \$50,000.
- The Christmas Chute will be assembled in November for its 3<sup>rd</sup> year of Celebration. This year's chute will receive funding from the city's capital accounts in the amount of \$250,000.
- Moving forward, it will become necessary to increase Utility rates for water beginning October 1<sup>st</sup>, 2024, to keep up with the higher costs of servicing our customers. A look at current rates for water consumption in Sapulpa has proven to be the lowest rate in the surrounding area. These changes will come to the council through a study session to determine the increase amounts for the last three quarters of the fiscal year and going forward.
- The City has been awarded three major grants for this fiscal year's budget. One is the Sites Grant for the development of a site ready Industrial Park. The total grant for construction is \$5.9M, with a secondary grant of \$364,471.00 to help defray the cost of Engineering for the project. The City has also been awarded \$2M for the construction of Route 66 Park and Bridge Rehabilitation. Both projects are expected to see construction completed during this budget year.

*This budget is a product of hard work and dedication by our former Finance Director Pam Vann, of whom I am most grateful to work alongside.*

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 5:30 P. M. on Monday June 10, 2024, 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 2024/2025 Annual Operating Budget. The proposed FY 2024/2025 Annual Operating Budget is available for public inspection at the Sapulpa City Hall during regular business hours. Once adopted, the adopted FY 2024/2025 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 2024 - 2025 BUDGET**

	General Fund	Reserve Stabilization Fund	Sapulpa Municipal Authority Fund	Sapulpa Development Authority Fund	Other Operating Funds	Special Revenue/ Capital Funds	G O Bond Funds	Revenue Bond Construction Funds	TOTAL ALL FUNDS
Beginning Fund Balance (July 1, 2024)	\$ 1,439,303	\$ 503,798	\$ 2,006,997	\$ 523,594	\$ 4,911,448	\$ 10,980,437	\$ 17,594,038	\$ -	\$ 37,959,615
<b>Revenues</b>									
Taxes	21,341,910	-	-	-	485,000	905,138	2,550,000	-	25,282,048
Licenses	299,560	-	-	-	33,200	-	-	-	332,760
Inter-Governmental	200,000	-	-	-	-	8,332,102	-	-	8,532,102
Fines & Foreitures	406,500	-	-	-	15,600	-	-	-	422,100
Charges for Services	671,750	-	11,384,211	-	1,950,820	3,112,500	-	-	17,119,281
Interest Earned	50,500	15,000	55,500	20,000	53,710	160,625	140,000	-	495,335
Miscellaneous	175,000	-	328,500	-	87,500	2,500	-	-	593,500
Transfers In From Other Funds	7,066,989	-	6,396,582	-	3,809,740	7,900,583	-	-	25,173,894
<b>Total Revenue</b>	<b>30,212,209</b>	<b>15,000</b>	<b>18,164,793</b>	<b>20,000</b>	<b>6,435,570</b>	<b>20,413,448</b>	<b>2,690,000</b>	<b>-</b>	<b>77,951,020</b>
<b>Total Available for Appropriations</b>	<b>\$ 31,651,512</b>	<b>\$ 518,798</b>	<b>\$ 20,171,790</b>	<b>\$ 543,594</b>	<b>\$ 11,347,018</b>	<b>\$ 31,393,885</b>	<b>\$ 20,284,038</b>	<b>\$ -</b>	<b>\$ 115,910,635</b>
<b>Appropriations</b>									
Personnel Services	13,547,487	-	2,884,895	-	5,099,344	15,272	-	-	21,546,998
Materials & Supplies	580,150	-	695,123	-	531,401	-	-	-	1,806,674
Other Services & Charges	2,971,882	400,000	3,295,476	-	2,267,759	3,895,858	552,168	-	13,383,143
Capital Outlay	123,950	-	30,000	450,000	202,600	17,215,149	11,891,266	-	29,912,965
Debt Service	27,924	-	4,485,541	-	-	722,515	3,435,633	-	8,671,613
Transfers Out to Other Funds	13,887,642	-	8,303,382	-	159,263	2,770,000	53,607	-	25,173,894
<b>Total Appropriations</b>	<b>31,139,035</b>	<b>400,000</b>	<b>19,694,417</b>	<b>450,000</b>	<b>8,260,367</b>	<b>24,818,794</b>	<b>15,932,674</b>	<b>-</b>	<b>100,495,287</b>
<b>Ending Fund Balance (June 30, 2025)</b>	<b>\$ 512,477</b>	<b>\$ 118,798</b>	<b>\$ 477,373</b>	<b>\$ 93,594</b>	<b>\$ 3,086,651</b>	<b>\$ 6,775,091</b>	<b>\$ 4,351,364</b>	<b>\$ -</b>	<b>\$ 15,415,348</b>



**ADOPTION RESOLUTIONS**

RESOLUTION NO. 4822

**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, 2024, AND ENDING JUNE 30, 2025.**

**WHEREAS**, a budget for the fiscal year beginning July 1, 2024, and ending June 30, 2025, has been prepared by the City Manager; and

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

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

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

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

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

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

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

- Budget Message



Resolution # 4822

- 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 # 4822

**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 24/25 Operating Budget of the City of Sapulpa and, further that the City, as beneficiary of the Sapulpa Municipal Authority and the Sapulpa Development Authority, ratifies and thereby adopts the Trust Budgets for all Enterprise Funds.

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

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

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF SAPULPA, OKLAHOMA, BY A VOTE OF 9 TO 0 ON THIS 17<sup>th</sup> DAY OF June, 2024.**

**APPROVED:**

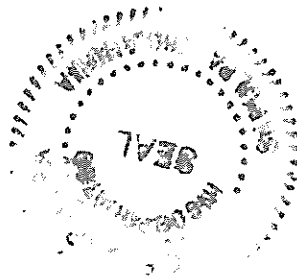
Craig P. Henderson  
Craig Henderson, Mayor

**ATTEST:**

Shirley Burzio  
Shirley Burzio, City Clerk

**APPROVED AS TO FORM:**

David Widdoes  
David Widdoes, City Attorney



RESOLUTION NO. 4824

**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, 2024 AND ENDING JUNE 30, 2025.**

**WHEREAS**, a budget for the fiscal year beginning July 1, 2024, and ending June 30, 2025, 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 24/25 Operating Budget of the Sapulpa Municipal Authority.

Resolution # 4824

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

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

**DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE SAPULPA MUNICIPAL AUTHORITY, SAPULPA, OKLAHOMA, BY A VOTE** 9 **TO** 0 **ON THIS** 17<sup>th</sup> **OF** June, 2024.

**APPROVED:**

Craig P. Henderson  
Craig Henderson, Chairman

Shirley Burzio  
Shirley Burzio, Secretary

**APPROVED AS TO FORM:**

David Widdoes  
David Widdoes, Trust Attorney



RESOLUTION NO. 4825

**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, 2024, AND ENDING JUNE 30, 2025.**

**WHEREAS**, a budget for the fiscal year beginning July 1, 2024, and ending June 30, 2025, 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 24/25 Operating Budget of the Sapulpa Development Authority.



Resolution # 4825

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

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

DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE SAPULPA DEVELOPMENT AUTHORITY, SAPULPA, OKLAHOMA, BY A VOTE 9 TO 0 ON THIS 17<sup>th</sup> OF Jan, 2024.

APPROVED:

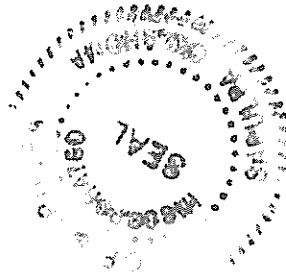
Craig P. Henderson  
Craig Henderson-Chairman

ATTEST:

Shirley Burzio  
Shirley Burzio, Secretary

APPROVED AS TO FORM:

David Widdoes  
David Widdoes, Trust Attorney



**READER'S GUIDE**

## FORMAT GUIDELINES

### LEGAL LEVEL OF CONTROL

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

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

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

### SEGREGATION OF FUNDS

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

#### General Fund

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

#### Reserve Stabilization Fund

The Reserve Stabilization Fund accounts 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.

## **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, 2229, 2475, 2685, and 2739. Ordinance No. 1205 directs that a sales tax of one percent shall be used for General Fund purposes. Ordinance No. 2475 directs that a two percent sales tax (2<sup>nd</sup> and 3<sup>rd</sup> penny) be distributed as follows:

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

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



**SCHEDULED POSITION LIST**

**City of Sapulpa  
Scheduled Positions by Department  
FY24/25 Budget**

	FY 22/23	FY 23/24	FY 24/25
<u>FULL TIME</u>			
City Council	0	0	0
City Manager	4	4	4
City Clerk	3	3	3
City Attorney	2	2	4
Human Resources	1	1	1
Central Garage	2	2	2
Finance	5	5	5
Fire Department	53	53	53
Police Department	50	50	52
Animal Control	4	4	5
Community Development	2	2	2
Purchasing	1	1	0
Building Inspections	2	2	2
Code Enforcement	1	1	1
	130	130	134
Administration	3	3	3
Utility Billing	6	4	4
Water	8	8	8
Wastewater	11	11	11
Stormwater	4	4	4
Cemetery	6	6	6
Library	5	5	6
Park & Recreation	9	9	11
Utility Maintenance	13	13	13
Street & Alley	13	13	13
Golf	7	8	9
Economic Development	1	1	1
E-911	9	10	10
	95	95	99
Total Full-Time	225	225	233
<u>PART TIME</u>			
City Clerk	2	2	2
Finance	0	0	0
Fire	0	0	0
City Attorney	1	1	1
Human Resources	0	1	1
Animal Control	4	4	5
Golf Course	8	8	8
Library	3	3	2
Park and Recreation	2	2	2
E-911	1	1	1
	21	22	22
<u>TEMPORARY/SEASONAL</u>			
Park and Recreation	3	3	3
Cemetery	3	3	0
Golf Course	5	5	5
Pool	21	21	21
	32	32	29
Total	278	279	284



**GENERAL FUND**

CITY OF SAPULPA

6/17/2024

FUND : 10

GENERAL FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 24-25

FUND SUMMARY

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ 20,636,368	\$ 19,564,360	\$ 21,154,143	\$ 21,341,910	0.89%
	Licenses & Permits	343,504	262,450	383,713	299,560	-31.60%
	Intergovernmental	220,268	216,000	209,567	200,000	-4.57%
	Fines & Forfeitures	362,141	270,000	404,128	406,500	0.59%
	Charges for Services	604,247	643,000	652,775	671,750	2.91%
	Interest	36,510	9,030	50,500	50,500	0.00%
	Miscellaneous	325,025	151,729	1,004,968	175,000	-82.59%
	Transfers In	5,491,968	5,555,236	5,799,551	7,066,989	21.85%
	<b>Total Revenues/Resources:</b>	<b>\$ 28,020,031</b>	<b>\$ 26,671,805</b>	<b>\$ 29,659,345</b>	<b>\$ 30,212,209</b>	<b>1.86%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 12,033,472	\$ 12,734,471	\$ 12,554,607	\$ 13,547,487	7.91%
200	Materials & Supplies	431,637	544,056	479,032	580,150	21.11%
300	Other Services & Charges	2,179,887	2,841,896	2,696,728	2,971,882	10.20%
400	Capital Outlay	89,702	130,950	169,045	123,950	-26.68%
500	Debt Service	23,256	29,724	23,250	27,924	20.10%
900	Non Operating Expense	14,088,630	13,265,520	14,089,951	13,887,642	-1.44%
	<b>Total Expenditures/Appropriations:</b>	<b>\$ 28,846,584</b>	<b>\$ 29,546,617</b>	<b>\$ 30,012,613</b>	<b>\$ 31,139,035</b>	<b>3.75%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ (826,553)</b>	<b>\$ (2,874,812)</b>	<b>\$ (353,268)</b>	<b>\$ (926,826)</b>	<b>162.36%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 2,619,124</b>	<b>\$ 3,962,090</b>	<b>\$ 1,792,571</b>	<b>\$ 1,439,303</b>	<b>-19.71%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 1,792,571</b>	<b>\$ 1,087,278</b>	<b>\$ 1,439,303</b>	<b>\$ 512,477</b>	<b>-64.39%</b>

CITY OF SAPULPA

6/17/2024

FUND : 10

GENERAL FUND

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 24-25

		Actual	Budgeted	Estimated	Approved	Percent
		22-23	23-24	23-24	24-25	of Change
<b>REVENUES/RESOURCES:</b>						
<b>Taxes</b>						
4003	1st Penny	\$ 4,381,526	\$ 4,117,340	\$ 4,418,358	\$ 4,510,477	2.08%
4003-1	2nd & 3rd Penny	8,753,339	8,234,680	8,836,716	9,020,955	2.08%
4003-2	Half Penny	2,190,763	2,058,670	2,209,179	2,255,239	2.08%
4003-3	Half Penny	2,190,763	2,058,670	2,209,179	2,255,239	2.08%
		<u>\$ 17,516,391</u>	<u>\$ 16,469,360</u>	<u>\$ 17,673,432</u>	<u>\$ 18,041,910</u>	2.08%
4001	Franchise Tax	\$ 864,026	\$ 900,000	\$ 952,366	\$ 925,000	-2.87%
4008	Gross Receipts Tax ( In Lieu of Franchise Tax)	264,556	270,000	261,324	250,000	-4.33%
4009	Use Tax	1,870,001	1,800,000	2,154,530	2,000,000	-7.17%
4010	Cigarette/Tobacco Tax	121,394	125,000	112,491	125,000	11.12%
		<u>\$ 3,119,977</u>	<u>\$ 3,095,000</u>	<u>\$ 3,480,711</u>	<u>\$ 3,300,000</u>	-5.19%
<b>Licenses &amp; Permits:</b>						
4020	Dog Tags	\$ 157	\$ 250	\$ 120	\$ 110	-8.33%
4021	Building Permits (Only)	94,807	75,000	85,000	80,000	-5.88%
4022	Trade Permits (Bldg.)	108,370	80,000	180,000	100,000	-44.44%
4023	Occupational Licenses	66,075	85,000	94,357	90,000	-4.62%
4024	Oversized Mover Permits	3,330	4,500	5,510	5,000	-9.26%
4025	Hazardous Mat. Permits	-	-	-	-	0.00%
4026	Park & Rec Fee (In Lieu Of Park Donation)	66,075	13,500	14,476	20,000	38.16%
4027	Burglar Alarm Permits	640	800	730	800	9.59%
4028	Open Controlled Burn Permit	840	900	500	650	30.00%
4029	Fireworks Discharge Fees	3,210	2,500	3,020	3,000	-0.66%
		<u>\$ 343,504</u>	<u>\$ 262,450</u>	<u>\$ 383,713</u>	<u>\$ 299,560</u>	-21.93%
<b>Intergovernmental:</b>						
4005	Alcoholic Beverage Tax	\$ 220,268	\$ 216,000	\$ 209,567	\$ 200,000	-4.57%
4030	Grant Revenue	-	-	-	-	-
		<u>\$ 220,268</u>	<u>\$ 216,000</u>	<u>\$ 209,567</u>	<u>\$ 200,000</u>	-4.57%
<b>Fines &amp; Forfeitures:</b>						
4070	Court Fines	\$ 267,021	\$ 250,000	\$ 290,228	\$ 320,000	10.26%
4070.02	Drug & Alcohol Fee	7,900	5,000	7,900	6,500	-17.72%
4075	Weed Abatements	87,220	15,000	106,000	80,000	-24.53%
		<u>\$ 362,141</u>	<u>\$ 270,000</u>	<u>\$ 404,128</u>	<u>\$ 406,500</u>	0.59%
<b>Fees for Services:</b>						
4040	Outside Fire runs	\$ 504,869	\$ 545,000	\$ 558,135	\$ 550,000	-1.46%
4045	Fire Run Charges	150	500	3,922	2,500	-36.26%
4055	Engineering Fees - Plan Review	2,000	4,000	4,000	7,500	87.50%
4055.01	Engineering Fees - Reimbursements	2,286	2,500	-	-	0.00%
4056	Inspections(Bldg. & Trade)	30,185	25,000	26,000	50,000	92.31%
4057	Planning & Zoning Fees	19,188	20,000	19,188	20,000	4.23%
4061	Hazardous Material Runs	-	-	-	-	0.00%
4065	Shelter Fees	660	500	1,000	1,000	0.00%
4072	Court Collection Fee	44,419	45,000	40,000	40,000	0.00%
4073	Special Assessments/Search Fee	490	500	530	750	41.51%
		<u>\$ 604,247</u>	<u>\$ 643,000</u>	<u>\$ 652,775</u>	<u>\$ 671,750</u>	2.91%
<b>Interest:</b>						
4081	Interest Revenues	\$ 36,346	\$ 9,000	\$ 50,000	\$ 50,000	0.00%
4081-90	Interest - Flex Plan	164	30	500	500	0.00%
		<u>\$ 36,510</u>	<u>\$ 9,030</u>	<u>\$ 50,500</u>	<u>\$ 50,500</u>	0.00%
<b>Miscellaneous:</b>						
4080	Miscellaneous Revenues	45,967	15,000	724,196	26,000	-96.41%
4082	Donations	4,500	-	-	-	0.00%
4086	Reimbursements	56,112	40,000	163,542	50,000	-69.43%
4083	Pet Adoption	7,085	5,000	7,000	7,000	0.00%
4087	Sale of Fixed Assets	-	-	-	-	0.00%
4088	Rental	25,002	-	2,500	-	-100.00%
4089	Reimbursements - Property Damage	80,562	-	15,000	-	-100.00%
4098	Donations-Fire	3,520	-	-	-	0.00%
4099	Donations-Animal Shelter	3,793	-	1,000	-	-100.00%
4203	Loan Proceeds	-	-	-	-	0.00%
4750	Antenna Tower Rental	98,484	91,729	91,730	92,000	0.29%
		<u>\$ 325,025</u>	<u>\$ 151,729</u>	<u>\$ 1,004,968</u>	<u>\$ 175,000</u>	-82.59%
<b>Transfers In:</b>						
4920	Sapulpa Municipal Authority	\$ 2,000,000	\$ 2,250,000	\$ 2,250,000	\$ 3,390,000	50.67%
4920S	Sapulpa Municipal Authority - 40% Sales Tax	3,483,773	3,293,872	3,534,686	3,608,382	2.08%
4960	Grants & Aid Fund	-	-	-	-	0.00%
4981	G.O. Bond Sinking Fund	3,195	6,364	9,865	53,607	443.41%
4985	Poison Apportionment Fund	5,000	5,000	5,000	15,000	200.00%
		<u>\$ 5,491,968</u>	<u>\$ 5,555,236</u>	<u>\$ 5,799,551</u>	<u>\$ 7,066,989</u>	21.85%
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 28,020,031</u>	<u>\$ 26,671,805</u>	<u>\$ 29,659,345</u>	<u>\$ 30,212,209</u>	1.86%



# CITY OF SAPULPA

6/17/2024

FUND : 10

## GENERAL FUND

### EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 24-25

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>GENERAL GOVERNMENT</b>					
<b>501-City Council</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	93	250	38	250	557.89%
300-Other Charges & Services	5,179	28,100	20,929	24,350	16.35%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 5,272</u>	<u>\$ 28,350</u>	<u>\$ 20,967</u>	<u>\$ 24,600</u>	17.33%
<b>502-City Manager</b>					
100-Personnel Services	\$ 430,440	\$ 454,679	\$ 451,068	\$ 463,163	2.68%
200-Materials & Supplies	5,848	16,000	10,350	16,000	54.59%
300-Other Charges & Services	12,439	48,690	31,052	35,400	14.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 448,727</u>	<u>\$ 519,369</u>	<u>\$ 492,470</u>	<u>\$ 514,563</u>	4.49%
<b>503-City Clerk</b>					
100-Personnel Services	\$ 228,866	\$ 246,587	\$ 231,018	\$ 235,148	1.79%
200-Materials & Supplies	2,492	4,000	2,950	7,000	137.29%
300-Other Charges & Services	12,863	21,550	17,115	22,650	32.34%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 244,221</u>	<u>\$ 272,137</u>	<u>\$ 251,083</u>	<u>\$ 264,798</u>	5.46%
<b>504-City Attorney</b>					
100-Personnel Services	\$ 235,375	\$ 295,206	\$ 238,911	\$ 362,900	51.90%
200-Materials & Supplies	1,687	6,141	4,996	6,800	36.11%
300-Other Charges & Services	15,914	53,875	54,570	73,650	34.96%
400-Capital Outlay	24,591	20,000	28,763	35,000	21.68%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 277,567</u>	<u>\$ 375,222</u>	<u>\$ 327,240</u>	<u>\$ 478,350</u>	46.18%
<b>505-City Treasurer</b>					
100-Personnel Services	\$ 32,434	\$ 28,785	\$ 18,387	\$ 21,528	17.08%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	110	210	250	325	30.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 32,544</u>	<u>\$ 28,995</u>	<u>\$ 18,637</u>	<u>\$ 21,853</u>	17.26%
<b>506-Human Resources</b>					
100-Personnel Services	\$ 126,159	\$ 136,861	\$ 138,277	\$ 136,231	-1.48%
200-Materials & Supplies	910	2,870	880	2,450	178.41%
300-Other Charges & Services	12,347	22,837	18,503	28,837	55.85%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 139,416</u>	<u>\$ 162,568</u>	<u>\$ 157,660</u>	<u>\$ 167,518</u>	6.25%
<b>508-Central Garage</b>					
100-Personnel Services	\$ 128,000	\$ 139,680	\$ 106,578	\$ 134,833	26.51%
200-Materials & Supplies	8,217	10,100	9,635	7,800	-19.05%
300-Other Charges & Services	3,524	4,650	2,635	4,650	76.47%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 139,741</u>	<u>\$ 154,430</u>	<u>\$ 118,848</u>	<u>\$ 147,283</u>	23.93%
<b>509-Finance</b>					
100-Personnel Services	\$ 474,938	\$ 404,808	\$ 405,906	\$ 416,662	2.65%
200-Materials & Supplies	5,308	10,200	3,906	2,400	-38.56%
300-Other Charges & Services	209,953	212,832	216,204	261,690	21.04%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 690,199</u>	<u>\$ 627,840</u>	<u>\$ 626,016</u>	<u>\$ 680,752</u>	8.74%

# CITY OF SAPULPA

6/17/2024

FUND : 10

## GENERAL FUND

### EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 24-25

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>516-Central Purchasing</b>					
100-Personnel Services	\$ 34,135	\$ 40,430	\$ 1,258	\$ -	-100.00%
200-Materials & Supplies	-	125	-	-	0.00%
300-Other Charges & Services	653	1,000	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 34,788</u>	<u>\$ 41,555</u>	<u>\$ 1,258</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>PUBLIC SAFETY</b>					
<b>510-Municipal Court</b>					
100-Personnel Services	\$ 42,007	\$ 46,550	\$ 41,902	\$ 43,550	3.93%
200-Materials & Supplies	215	2,200	586	1,300	121.84%
300-Other Charges & Services	60,501	70,225	63,863	75,800	18.69%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 102,723</u>	<u>\$ 118,975</u>	<u>\$ 106,351</u>	<u>\$ 120,650</u>	<u>13.45%</u>
<b>511-Fire</b>					
100-Personnel Services	\$ 5,393,483	\$ 5,602,773	\$ 5,570,455	\$ 5,907,091	6.04%
200-Materials & Supplies	151,250	171,920	170,405	184,350	8.18%
300-Other Charges & Services	249,034	309,519	340,305	369,372	8.54%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	1,800	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 5,793,767</u>	<u>\$ 6,086,012</u>	<u>\$ 6,081,165</u>	<u>\$ 6,460,813</u>	<u>6.24%</u>
<b>512-Police</b>					
100-Personnel Services	\$ 4,283,275	\$ 4,672,128	\$ 4,671,370	\$ 4,992,593	6.88%
200-Materials & Supplies	202,010	224,250	206,806	228,750	10.61%
300-Other Charges & Services	367,927	493,000	489,518	507,500	3.67%
400-Capital Outlay	21,558	35,000	40,734	35,000	-14.08%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 4,874,770</u>	<u>\$ 5,424,378</u>	<u>\$ 5,408,428</u>	<u>\$ 5,763,843</u>	<u>6.57%</u>
<b>513-Animal Control</b>					
100-Personnel Services	\$ 228,902	\$ 256,587	\$ 264,636	\$ 394,228	48.97%
200-Materials & Supplies	22,439	23,200	28,233	51,000	80.64%
300-Other Charges & Services	30,827	41,800	42,105	62,700	48.91%
400-Capital Outlay	6,116	22,000	9,180	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 288,284</u>	<u>\$ 343,587</u>	<u>\$ 344,154</u>	<u>\$ 507,928</u>	<u>47.59%</u>
<b>514-Emergency Management</b>					
100-Personnel Services	\$ 14,501	\$ 15,245	\$ 14,501	\$ 15,245	5.13%
200-Materials & Supplies	-	6,500	2,000	6,500	225.00%
300-Other Charges & Services	16,261	22,500	31,532	22,750	-27.85%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 30,762</u>	<u>\$ 44,245</u>	<u>\$ 48,033</u>	<u>\$ 44,495</u>	<u>-7.37%</u>
<b>COMMUNITY SERVICE</b>					
<b>515-Community Development</b>					
100-Personnel Services	\$ 146,741	\$ 153,340	\$ 148,733	\$ 152,392	2.46%
200-Materials & Supplies	2,576	5,600	4,440	5,600	26.13%
300-Other Charges & Services	7,420	47,840	15,574	23,840	53.08%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 156,737</u>	<u>\$ 206,780</u>	<u>\$ 168,747</u>	<u>\$ 181,832</u>	<u>7.75%</u>
<b>517-Building Inspections</b>					
100-Personnel Services	\$ 145,233	\$ 149,909	\$ 156,798	\$ 174,838	11.51%
200-Materials & Supplies	1,734	4,800	2,421	4,050	67.29%
300-Other Charges & Services	18,078	24,650	28,606	23,250	-18.72%
400-Capital Outlay	161	450	177	450	154.24%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 165,206</u>	<u>\$ 179,809</u>	<u>\$ 188,002</u>	<u>\$ 202,588</u>	<u>7.76%</u>

CITY OF SAPULPA

6/17/2024

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 24-25

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>518-Code Enforcement</b>					
100-Personnel Services	\$ 53,465	\$ 55,903	\$ 54,611	\$ 56,085	2.70%
200-Materials & Supplies	952	2,350	1,538	2,350	52.80%
300-Other Charges & Services	98,478	154,300	107,299	149,300	39.14%
400-Capital Outlay	-	-	40,270	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 152,895</u>	<u>\$ 212,553</u>	<u>\$ 203,718</u>	<u>\$ 207,735</u>	<u>1.97%</u>
<b>MISCELLANEOUS</b>					
<b>519-Information Technology</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	4,043	16,800	4,471	16,800	275.75%
300-Other Charges & Services	328,662	379,000	332,806	450,000	35.21%
400-Capital Outlay	35,851	50,000	46,421	50,000	7.71%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 368,556</u>	<u>\$ 445,800</u>	<u>\$ 383,698</u>	<u>\$ 516,800</u>	<u>34.69%</u>
<b>590-Non Departmental</b>					
100-Personnel Services	\$ 35,518	\$ 35,000	\$ 40,198	\$ 41,000	2.00%
200-Materials & Supplies	21,863	36,750	25,377	36,750	44.82%
300-Other Charges & Services	525,605	755,318	743,561	685,818	-7.77%
400-Capital Outlay	1,425	3,500	3,500	3,500	0.00%
500-Debt Service	23,256	27,924	23,250	27,924	20.10%
900-Non Operating	14,088,630	13,265,520	14,089,951	13,887,642	-1.44%
	<u>\$ 14,696,297</u>	<u>\$ 14,124,012</u>	<u>\$ 14,925,837</u>	<u>\$ 14,682,634</u>	<u>-1.63%</u>
<b>594-Reserve</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	204,112	150,000	140,301	150,000	6.91%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 204,112</u>	<u>\$ 150,000</u>	<u>\$ 140,301</u>	<u>\$ 150,000</u>	<u>6.91%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 28,846,584</u>	<u>\$ 29,546,617</u>	<u>\$ 30,012,613</u>	<u>\$ 31,139,035</u>	<u>3.75%</u>

CITY OF SAPULPA

1/0/1900

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 24-25

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
504-City Attorney	West Law	\$ 35,000
512-Police	Misc Equipment	35,000
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>\$ 123,950</u>

DEBT SERVICE - DETAIL

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

NON OPERATING - DETAIL

920-Transfer Out: SMA	Required Sales Tax Transfer	3,608,382
931-Transfer Out: Cemetery Maintenance	Required Sales Tax Transfer	225,524
934-Transfer Out: Library	Required Sales Tax Transfer	225,524
935-Transfer Out: Park & Recreation Services	Required Sales Tax Transfer	451,048
937-Transfer Out: Park & Recreation Capital	Required Revenue Transfer	20,000
940-Transfer Out: Fire Sales Tax	Required Sales Tax Transfer	225,524
941-Transfer Out: Police Sales Tax	Required Sales Tax Transfer	225,524
944-Transfer Out: Major Thoroughfare	Required Sales Tax Transfer	451,048
945-Transfer Out: Capital Improvement Sales Tax	Required Sales Tax Transfer	902,096
946-Transfer Out: Water & Sewer Sales Tax	Required Sales Tax Transfer	902,096
948-Transfer Out: Water Resources	Required Sales Tax Transfer	1,804,191
957-Transfer Out: E-911 Fund	Operating Transfer	230,000
965-Transfer Out: Street Improvement Sales Tax	Required Sales Tax Transfer	2,255,239
967-Transfer Out: Series 1998 Cap Impr Sales Tax	Required Sales Tax Transfer	2,255,239
985-Transfer Out: TIF Apportionment Fund	Sales Tax Rebate Incentive	106,207
	Total General Fund Non Operating	<u>\$ 13,887,642</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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
131 FICA Tax	-	-	-	-	0.00%
132 Medicare Tax	-	-	-	-	0.00%
133 Employee Insurance	-	-	-	-	0.00%
134 Worker's Compensation	-	-	-	-	0.00%
135 Unemployment Compensation	-	-	-	-	0.00%
136 Retirement	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 93	\$ 250	\$ 238	\$ 250	5.04%
211 Janitorial	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 93</b>	<b>\$ 250</b>	<b>\$ 238</b>	<b>\$ 250</b>	<b>5.04%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 4,829	\$ 7,000	\$ 5,233	\$ 8,000	52.88%
302 Dues and Subscriptions	300	350	445	500	12.36%
311 Professional Services	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	50	350	251	450	79.28%
314 Uniforms	-	400	-	400	100.00%
320 Election Expenses	-	20,000	15,000	15,000	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 5,179</b>	<b>\$ 28,100</b>	<b>\$ 20,929</b>	<b>\$ 24,350</b>	<b>16.35%</b>
<b>CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 5,272</b>	<b>\$ 28,350</b>	<b>\$ 21,167</b>	<b>\$ 24,600</b>	<b>16.22%</b>

DEPT.: 502

CITY MANAGER

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 321,470	\$ 332,093	\$ 340,856	\$ 354,141	3.90%
102 Overtime	189	400	189	400	111.64%
105 Severance Pay	6,102	-	-	-	0.00%
106 Sick Leave Incentive Pay	-	-	-	-	0.00%
107 Tenure Pay	688	1,026	1,025	1,026	0.10%
121 Car Allowance	6,461	6,480	6,480	6,480	0.00%
124 Tool/Equipment Allowance	2,344	2,360	2,400	2,400	0.00%
131 FICA Tax	19,847	24,000	20,225	20,647	2.09%
132 Medicare Tax	4,776	5,100	4,776	5,264	10.22%
133 Employee Insurance	40,332	46,500	46,812	34,793	-25.68%
134 Worker's Compensation	13,652	15,020	13,854	15,020	8.42%
135 Unemployment Compensation	1,277	1,600	1,300	1,300	0.00%
136 Retirement	13,302	20,100	13,151	21,692	64.95%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 430,440</b>	<b>\$ 454,679</b>	<b>\$ 451,068</b>	<b>\$ 463,163</b>	<b>2.68%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 1,449	\$ 1,000	\$ 1,475	\$ 1,000	-32.20%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	-	500	50	500	900.00%
221 Fuel & Oil	1,495	2,000	2,000	2,000	0.00%
227 Promotional Supplies	375	5,000	2,500	5,000	100.00%
260 Minor Equipment & Furnishings	2,529	7,500	4,325	7,500	73.41%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 5,848</b>	<b>\$ 16,000</b>	<b>\$ 10,350</b>	<b>\$ 16,000</b>	<b>54.59%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 3,970	\$ 10,350	\$ 8,323	\$ 10,000	20.15%
301E Employee Awards	418	1,750	97	1,750	1704.12%
302 Dues and Subscriptions	3,477	6,750	3,477	4,500	29.42%
311 Professional Services	3,590	4,000	4,000	4,000	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	85	1,250	600	650	8.33%
314 Uniforms	-	250	239	500	109.21%
327 Marketing & Social Media	432	5,100	3,600	6,000	66.67%
332 Communications	467	19,240	10,695	8,000	-25.20%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	-	-	21	-	-100.00%
<b>TOTAL OTHER SERVICE AND CHARGES:</b>	<b>\$ 12,439</b>	<b>\$ 48,690</b>	<b>\$ 31,052</b>	<b>\$ 35,400</b>	<b>14.00%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
407 Books	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 448,727</b>	<b>\$ 519,369</b>	<b>\$ 492,470</b>	<b>\$ 514,563</b>	<b>4.49%</b>



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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 165,187	\$ 170,734	\$ 165,761	\$ 173,701	4.79%
102 Overtime	300	1,000	437	500	14.42%
105 Severance Pay	-	-	1,827	-	-100.00%
106 Sick Leave Incentive Pay	346	3,500	346	500	44.51%
107 Tenure Pay	2,805	3,267	2,462	3,267	32.70%
131 FICA Tax	9,862	11,500	9,853	10,770	9.31%
132 Medicare Tax	2,307	2,800	2,315	2,519	8.81%
133 Employee Insurance	33,754	35,880	33,754	26,285	-22.13%
134 Worker's Compensation	7,154	8,756	7,154	8,756	22.39%
135 Unemployment Compensation	1,201	1,250	1,238	1,201	-2.99%
136 Retirement	5,950	7,900	5,871	7,649	30.28%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 228,866</b>	<b>\$ 246,587</b>	<b>\$ 231,018</b>	<b>\$ 235,148</b>	<b>1.79%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 1,592	\$ 2,000	\$ 1,834	\$ 4,500	145.37%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	900	2,000	1,116	2,500	124.01%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 2,492</b>	<b>\$ 4,000</b>	<b>\$ 2,950</b>	<b>\$ 7,000</b>	<b>137.29%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 1,953	\$ 4,700	\$ 2,183	\$ 4,700	115.30%
302 Dues and Subscriptions	192	400	343	500	45.77%
311 Professional Services	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	180	750	180	750	316.67%
314 Uniforms	-	200	-	200	100.00%
315 Fees & Other Charges	2,170	2,500	3,149	3,500	11.15%
351 Maintenance - Equipment	8,368	13,000	11,260	13,000	15.45%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 12,863</b>	<b>\$ 21,550</b>	<b>\$ 17,115</b>	<b>\$ 22,650</b>	<b>32.34%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Buildings & Fixtures	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
505 Lease Payments - Copy Machine	-	-	-	-	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 244,221</b>	<b>\$ 272,137</b>	<b>\$ 251,083</b>	<b>\$ 264,798</b>	<b>5.46%</b>

DEPT.: 504

CITY ATTORNEY

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 158,115	\$ 204,140	\$ 169,170	\$ 262,088	54.93%
102 Overtime	2,318	2,300	2,320	2,300	-0.86%
107 Tenure Pay	2,426	2,601	2,600	2,601	0.04%
121 Car Allowance	7,823	7,800	7,800	7,800	0.00%
124 Tool/Equipment Allowance	1,805	1,800	1,800	9,600	433.33%
131 FICA Tax	10,183	13,790	10,162	19,760	94.45%
132 Medicare Tax	2,382	3,300	2,373	4,621	94.73%
133 Employee Insurance	22,406	26,660	22,500	27,038	20.17%
134 Worker's Compensation	7,535	10,005	8,516	10,005	17.48%
135 Unemployment Compensation	522	810	493	992	101.22%
136 Retirement	19,860	22,000	11,177	16,095	44.00%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 235,375</b>	<b>\$ 295,206</b>	<b>\$ 238,911</b>	<b>\$ 362,900</b>	<b>51.90%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 1,028	\$ 1,900	\$ 3,275	\$ 3,000	-8.40%
203 Film & Processing	-	-	-	-	0.00%
211 Janitorial Supplies	-	100	-	300	100.00%
214 Operating Supplies	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	659	4,141	1,721	3,500	103.37%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 1,687</b>	<b>\$ 6,141</b>	<b>\$ 4,996</b>	<b>\$ 6,800</b>	<b>36.11%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 3,928	\$ 4,500	\$ 7,700	\$ 5,150	-33.12%
302 Dues and Subscriptions	2,602	3,650	3,150	4,250	34.92%
311 Professional Services	8,397	40,000	41,857	50,000	19.45%
311S Arbitration - Support Services	-	1,650	-	5,000	100.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	100	-	1,250	100.00%
315 Fees and other charges	987	1,100	1,863	2,500	34.19%
323 Survey & Title Research	-	2,600	-	5,000	100.00%
332 Communications	-	-	-	-	0.00%
333 Professional Development	-	275	-	500	100.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 15,914</b>	<b>\$ 53,875</b>	<b>\$ 54,570</b>	<b>\$ 73,650</b>	<b>34.96%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Building & Fixtures	7,676	-	-	-	0.00%
407 Books And Westlaw on Computer	16,915	20,000	28,763	35,000	21.68%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 24,591</b>	<b>\$ 20,000</b>	<b>\$ 28,763</b>	<b>\$ 35,000</b>	<b>21.68%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 277,567</b>	<b>\$ 375,222</b>	<b>\$ 327,240</b>	<b>\$ 478,350</b>	<b>46.18%</b>

DEPT.: 505

CITY TREASURER

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 16,945	\$ 21,750	\$ 15,160	\$ 15,766	4.00%
102 Overtime	-	-	-	-	0.00%
105 Severance Pay	10,300	-	-	-	0.00%
106 Sick Leave Incentive Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
131 FICA Tax	1,662	1,400	900	978	8.67%
132 Medicare Tax	389	450	250	229	-8.40%
133 Employee Insurance	1,661	1,800	1,170	1,800	53.85%
134 Worker's Compensation	1,071	1,335	907	1,335	47.19%
135 Unemployment Compensation	-	-	-	158	100.00%
136 Retirement	406	2,050	-	1,262	100.00%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 32,434</b>	<b>\$ 28,785</b>	<b>\$ 18,387</b>	<b>\$ 21,528</b>	<b>17.08%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
260 Minor Equipment & Furnishings	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302 Dues and Subscriptions	35	125	175	225	28.57%
311 Professional Services	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	-	-	-	0.00%
315 Fees and Other Charges	75	85	75	100	33.33%
341 Rental of Equipment	-	-	-	-	0.00%
351 Equipment Maintenance	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 110</b>	<b>\$ 210</b>	<b>\$ 250</b>	<b>\$ 325</b>	<b>30.00%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 32,544</b>	<b>\$ 28,995</b>	<b>\$ 18,637</b>	<b>\$ 21,853</b>	<b>17.26%</b>

DEPT.: 506

HUMAN RESOURCES

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 86,908	\$ 103,341	\$ 97,156	\$ 104,000	7.04%
102 Overtime	-	-	-	-	0.00%
106 Sick Leave Incentive	2,382	2,400	2,999	2,400	-19.97%
107 Tenure Pay	1,563	1,650	1,650	1,650	0.00%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	963	960	960	960	0.00%
131 FICA Tax	5,373	5,850	5,776	5,706	-1.21%
132 Medicare Tax	1,257	1,704	1,350	1,546	14.52%
133 Employee Insurance	14,986	16,000	14,985	15,007	0.15%
134 Worker's Compensation	3,670	4,568	4,311	4,568	5.96%
135 Unemployment Compensation	257	388	290	394	35.86%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	8,800	-	8,800	-	-100.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 126,159</b>	<b>\$ 136,861</b>	<b>\$ 138,277</b>	<b>\$ 136,231</b>	<b>-1.48%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 214	\$ 720	\$ 280	\$ 500	78.57%
203 Film & Processing	-	-	-	-	0.00%
241 Safety Supplies	696	2,000	600	1,000	66.67%
260 Minor Equipment & Furnishings	-	150	-	950	100.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 910</b>	<b>\$ 2,870</b>	<b>\$ 880</b>	<b>\$ 2,450</b>	<b>178.41%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 392	\$ 1,450	\$ 282	\$ 1,450	414.18%
301E Employee Training/Awards	7,975	8,050	7,805	9,550	22.36%
302 Dues and Subscriptions	419	1,150	450	1,150	155.56%
311 Professional Services	-	500	100	5,000	4900.00%
311P Physicals	3,561	10,212	8,851	10,212	15.38%
312 Advertising	-	1,200	740	1,200	62.16%
313 Printing	-	275	275	275	0.00%
332 Communications	-	-	-	-	0.00%
351 Maintenance - Equipment	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 12,347</b>	<b>\$ 22,837</b>	<b>\$ 18,503</b>	<b>\$ 28,837</b>	<b>55.85%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 139,416</b>	<b>\$ 162,568</b>	<b>\$ 157,660</b>	<b>\$ 167,518</b>	<b>6.25%</b>

DEPT.: 508

**CENTRAL GARAGE**

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

**EXPENDITURE/APPROPRIATIONS - DETAIL**

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 91,002	\$ 93,213	\$ 71,678	\$ 93,850	30.93%
102 Overtime	715	1,200	457	800	75.05%
105 Severance Pay	-	-	1,533	-	-100.00%
106 Sick Leave Incentive Pay	-	2,418	635	2,418	280.79%
107 Tenure Pay	1,725	1,850	1,563	1,850	18.36%
121 Car Allowance	-	-	-	-	0.00%
124 Tool Allowance	1,322	1,320	1,320	1,320	0.00%
131 FICA Tax	5,534	6,150	5,488	5,901	7.53%
132 Medicare Tax	1,294	1,425	1,284	1,380	7.48%
133 Employee Insurance	22,238	27,000	18,300	22,264	21.66%
134 Worker's Compensation	3,658	4,554	3,889	4,554	17.10%
135 Unemployment Compensation	512	550	431	496	15.08%
136 Retirement	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 128,000</b>	<b>\$ 139,680</b>	<b>\$ 106,578</b>	<b>\$ 134,833</b>	<b>26.51%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 69	\$ 50	\$ 50	\$ -	-100.00%
211 Janitorial Supplies	135	150	134	300	123.88%
214 Operating Supplies	1,570	2,000	1,900	2,000	5.26%
221 Fuel and Oil	1,988	2,400	2,700	3,000	11.11%
231 Minor Tools	-	-	-	-	0.00%
241 Safety Supplies	497	500	501	500	-0.20%
260 Minor Equipment & Furnishings	3,958	5,000	4,350	2,000	-54.02%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 8,217</b>	<b>\$ 10,100</b>	<b>\$ 9,635</b>	<b>\$ 7,800</b>	<b>-19.05%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 304	\$ 300	\$ 800	\$ 300	-62.50%
302 Dues and Subscriptions	50	200	75	200	166.67%
313 Printing	-	-	-	-	0.00%
314 Uniform Cleaning	215	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	180	250	38.89%
351 Maintenance-Equipment	419	500	80	500	525.00%
352 Maintenance-Vehicles	366	1,000	1,000	1,000	0.00%
353 Maintenance-Buildings	1,990	2,000	100	2,000	1900.00%
354 Maintenance-Facilities	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 3,524</b>	<b>\$ 4,650</b>	<b>\$ 2,635</b>	<b>\$ 4,650</b>	<b>76.47%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
407 Books	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 139,741</b>	<b>\$ 154,430</b>	<b>\$ 118,848</b>	<b>\$ 147,283</b>	<b>23.93%</b>

DEPT.: 509

FINANCE

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

EXPENDITURE/APPROPRIATIONS - DETAIL		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
100	PERSONNEL SERVICES					
101	Salaries	\$ 328,904	\$ 285,000	\$ 300,510	\$ 285,459	-5.01%
102	Overtime	379	-	106	-	-100.00%
105	Severance Pay	38,746	-	-	-	0.00%
106	Sick Leave Incentive Pay	1,340	2,500	1,340	2,500	86.57%
107	Tenure Pay	4,251	4,519	4,251	4,519	6.30%
121	Car Allowance	300	300	300	300	0.00%
124	Tool/Equipment Allowance	313	300	300	25	-91.67%
131	FICA Tax	22,192	18,525	22,193	17,703	-20.23%
132	Medicare Tax	5,190	4,800	5,190	4,140	-20.23%
133	Employee Insurance	49,257	49,570	47,663	76,450	60.40%
134	Worker's Compensation	12,933	14,226	12,933	14,226	10.00%
135	Unemployment Compensation	1,799	1,768	1,622	1,240	-23.55%
136	Retirement	9,334	23,300	9,498	10,100	6.34%
141	Contract Labor	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES:	\$ 474,938	\$ 404,808	\$ 405,906	\$ 416,662	2.65%
200	MATERIALS AND SUPPLIES					
201	Office Supplies	\$ 2,256	\$ 3,200	\$ 2,406	\$ 2,400	-0.25%
260	Minor Equipment & Furnishings	3,052	7,000	1,500	-	-100.00%
	TOTAL MATERIALS AND SUPPLIES:	\$ 5,308	\$ 10,200	\$ 3,906	\$ 2,400	-38.56%
300	OTHER SERVICES AND CHARGES					
301	Training and Travel	\$ 1,746	\$ 3,750	\$ 600	\$ 1,350	125.00%
302	Dues and Subscriptions	349	550	365	790	116.44%
311	Professional Services	193,383	183,982	189,170	240,000	26.87%
312	Advertising	31	550	300	550	83.33%
313	Printing	3,799	4,000	3,653	4,000	9.50%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	10,645	20,000	22,116	15,000	-32.18%
353	Maint/Bldg. & Fixtures	-	-	-	-	0.00%
	TOTAL OTHER SERVICES AND CHARGES:	\$ 209,953	\$ 212,832	\$ 216,204	\$ 261,690	21.04%
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:	\$ 690,199	\$ 627,840	\$ 626,016	\$ 680,752	8.74%



DEPT.: 516

**CENTRAL PURCHASING**

*scription* : **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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 24,414	\$ 30,150	\$ -	\$ -	0.00%
107 Tenure Pay	600	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	121	480	-	-	0.00%
131 FICA Tax	1,536	1,900	-	-	0.00%
132 Medicare Tax	359	450	-	-	0.00%
133 Employee Insurance	3,078	3,825	-	-	0.00%
134 Worker's Compensation	2,553	1,375	1,258	-	-100.00%
135 Unemployment Compensation	-	150	-	-	0.00%
136 Retirement	1,474	2,100	-	-	0.00%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 34,135</b>	<b>\$ 40,430</b>	<b>\$ 1,258</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ 125	\$ -	\$ -	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	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ -</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ -	\$ 250	\$ -	\$ -	0.00%
302 Dues and Subscriptions	-	-	-	-	0.00%
311 Professional Services	-	-	-	-	0.00%
312 Advertising	-	750	-	-	0.00%
313 Printing	653	-	-	-	0.00%
314 Uniform Cleaning	-	-	-	-	0.00%
315 Fees & Other Charges	-	-	-	-	0.00%
323 Survey & Title Research	-	-	-	-	0.00%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Equipment Maintenance	-	-	-	-	0.00%
352 Vehicle Maintenance	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 653</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
407 Books	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 34,788</b>	<b>\$ 41,555</b>	<b>\$ 1,258</b>	<b>\$ -</b>	<b>-100.00%</b>

DEPT.: 510

MUNICIPAL COURT

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 36,261	\$ 39,655	\$ 35,985	\$ 36,655	1.86%
107 Tenure Pay	1,000	1,000	1,000	1,000	0.00%
131 FICA Tax	2,311	2,600	2,293	2,600	13.39%
132 Medicare Tax	541	770	536	770	43.66%
133 Employee Insurance	-	-	-	-	0.00%
134 Worker's Compensation	1,630	2,200	1,830	2,200	20.22%
135 Unemployment Compensation	264	325	258	325	25.97%
136 Retirement	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 42,007</b>	<b>\$ 46,550</b>	<b>\$ 41,902</b>	<b>\$ 43,550</b>	<b>3.93%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 215	\$ 700	\$ 400	\$ 700	75.00%
260 Minor Equipment & Furnishings	-	1,500	186	600	222.58%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 215</b>	<b>\$ 2,200</b>	<b>\$ 586</b>	<b>\$ 1,300</b>	<b>121.84%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 436	\$ 500	\$ 1,000	\$ 2,000	100.00%
302 Dues and Subscriptions	50	50	100	300	200.00%
311 Professional Services	42,324	50,000	37,000	45,000	21.62%
313 Printing	150	225	400	500	25.00%
314 Uniform Purchase/Cleaning	-	-	-	-	0.00%
315 Fees & Other Charges	12,258	7,500	14,713	13,000	-11.64%
351 Equipment Maintenance	5,283	11,950	10,650	15,000	40.85%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 60,501</b>	<b>\$ 70,225</b>	<b>\$ 63,863</b>	<b>\$ 75,800</b>	<b>18.69%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Buildings & Fixtures	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 102,723</b>	<b>\$ 118,975</b>	<b>\$ 106,351</b>	<b>\$ 120,650</b>	<b>13.45%</b>

DEPT.: 511

FIRE DEPARTMENT

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 3,289,554	\$ 3,314,210	\$ 3,431,415	\$ 3,585,900	4.50%
102 Overtime	239,992	236,000	248,418	246,700	-0.69%
103 Holiday Pay	70,899	67,000	80,234	67,000	-16.48%
104 Specialty Pay	35,760	39,960	39,960	39,960	0.00%
105 Severance Pay	31,411	100,000	42,512	100,000	135.23%
106 Sick Leave Incentive Pay	14,669	25,000	18,873	25,000	32.46%
107 Tenure Pay	38,307	45,328	41,461	45,328	9.33%
108 Call Back Pay	169,029	175,000	162,000	175,000	8.02%
121 Car Allowance	360	360	360	360	0.00%
122 Clothing Allowance	51,255	52,260	52,260	52,260	0.00%
124 Equipment Allowance	4,500	4,200	4,200	4,200	0.00%
131 FICA Tax	2,622	2,791	2,621	2,791	6.49%
132 Medicare Tax	54,076	59,358	54,145	59,358	9.63%
133 Employee Insurance	726,261	763,234	726,261	746,234	2.75%
134 Worker's Compensation	137,542	150,000	138,265	150,000	8.49%
135 Unemployment Compensation	13,997	20,000	18,487	20,000	8.18%
136 Retirement	513,249	548,072	508,983	587,000	15.33%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 5,393,483</b>	<b>\$ 5,602,773</b>	<b>\$ 5,570,455</b>	<b>\$ 5,907,091</b>	<b>6.04%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 1,834	\$ 3,900	\$ 2,400	\$ 2,600	8.33%
202 Postage	-	-	50	-	-100.00%
211 Janitorial Supplies	8,235	6,120	7,719	9,000	16.60%
212 Chemicals	8,394	7,500	5,000	7,500	50.00%
213 Coffee Supplies	-	-	-	-	0.00%
214 Operating Supplies	3,720	3,500	5,603	6,000	7.09%
214E EMS Supplies	11,097	12,000	20,528	20,000	-2.57%
221 Fuel and Oil	88,686	90,000	75,826	90,000	18.69%
231 Minor Tools & Equipment	602	1,650	1,500	1,650	10.00%
241 Safety Equipment	21,167	37,650	45,204	39,000	-13.72%
242 Public Education Materials	5,772	6,000	6,000	6,000	0.00%
260 Minor Tools & Equipment	1,743	3,600	575	2,600	352.17%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 151,250</b>	<b>\$ 171,920</b>	<b>\$ 170,405</b>	<b>\$ 184,350</b>	<b>8.18%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 40,503	\$ 53,000	\$ 55,473	\$ 40,000	-27.89%
302 Dues and Subscriptions	13,415	16,500	42,923	70,000	63.08%
311 Professional Services	19,185	29,172	19,672	29,172	48.29%
312 Advertising	-	500	-	500	100.00%
313 Printing	233	400	353	400	13.31%
314 Uniforms	16,756	13,000	7,173	13,000	81.24%
331 Utilities	55,615	53,000	47,634	53,000	11.27%
332 Communications	11,630	16,800	12,130	16,800	38.50%
341 Rental of Equipment	85	1,500	85	1,500	1664.71%
351 Equipment Maintenance	21,129	25,000	30,384	25,000	-17.72%
352 Vehicle Maintenance	51,859	77,647	93,788	95,000	1.29%
353 Building Maintenance	18,624	23,000	30,690	25,000	-18.54%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 249,034</b>	<b>\$ 309,519</b>	<b>\$ 340,305</b>	<b>\$ 369,372</b>	<b>8.54%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
505 Lease Payments	\$ -	\$ 1,800	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 5,793,767</b>	<b>\$ 6,086,012</b>	<b>\$ 6,081,165</b>	<b>\$ 6,460,813</b>	<b>6.24%</b>

DEPT.: 512

POLICE

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 2,861,179	\$ 3,004,000	\$ 3,120,711	\$ 3,292,174	5.49%
102 Overtime	32,575	38,346	52,609	38,346	-27.11%
103 Holiday Pay	54,338	66,950	80,214	66,950	-16.54%
104 Specialty Pay	-	-	-	-	0.00%
105 Severance Pay	39,160	75,000	55,185	75,000	35.91%
106 Sick Leave Incentive Pay	9,751	11,000	12,831	11,000	-14.27%
107 Tenure Pay	29,070	32,000	29,167	32,000	9.71%
108 Call Back Pay	106,379	109,180	116,238	109,180	-6.07%
110 Insurance Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
122 Clothing Allowance	-	-	-	6,030	100.00%
123 Uniform Cleaning Allowance	50,092	52,920	50,068	52,920	5.70%
131 FICA Tax	10,150	11,000	10,164	11,000	8.23%
132 Medicare Tax	44,049	46,640	44,326	47,452	7.05%
133 Employee Insurance	530,038	611,104	554,642	654,764	18.05%
134 Worker's Compensation	124,311	151,220	136,716	151,220	10.61%
135 Unemployment Compensation	13,855	19,500	16,000	16,000	0.00%
136 Retirement	345,851	407,268	359,772	392,557	9.11%
137 Disability Insurance	-	-	-	-	0.00%
141 Contract Labor	32,477	36,000	32,727	36,000	10.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 4,283,275</b>	<b>\$ 4,672,128</b>	<b>\$ 4,671,370</b>	<b>\$ 4,992,593</b>	<b>6.88%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 2,996	\$ 5,000	\$ 3,570	\$ 4,000	12.04%
202 Postage	66	750	500	750	50.00%
211 Janitorial Supplies	4,853	4,500	3,651	5,000	36.95%
214 Operating Supplies	30,434	47,000	34,080	36,000	5.63%
221 Fuel and Oil	146,133	150,000	150,000	162,000	8.00%
241 Safety Supplies	-	-	-	-	0.00%
242 Public Education Materials	15,159	12,000	10,192	15,000	47.17%
260 Minor Equipment & Furnishing	2,369	5,000	4,813	6,000	24.66%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 202,010</b>	<b>\$ 224,250</b>	<b>\$ 206,806</b>	<b>\$ 228,750</b>	<b>10.61%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 40,883	\$ 60,000	\$ 53,000	\$ 45,000	-15.09%
302 Dues and Subscriptions	4,174	4,000	2,691	4,000	48.64%
311 Professional Services	32,295	37,000	23,547	37,000	57.13%
313 Printing	516	1,000	1,705	2,500	46.63%
314 Uniform Replacement	31,564	40,000	29,364	40,000	36.22%
319 Investigation Services	-	-	-	-	0.00%
321 Prisoner Care	14,466	15,000	10,456	15,000	43.46%
331 Utilities	49,868	54,000	52,000	54,000	3.85%
332 Communications	8,735	12,000	13,568	12,000	-11.56%
351 Equipment Maintenance	110,562	160,000	159,289	168,000	5.47%
352 Vehicle Maintenance	58,498	70,000	107,306	90,000	-16.13%
353 Building Maintenance	16,366	40,000	36,592	40,000	9.31%
354 Facilities Maintenance	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 367,927</b>	<b>\$ 493,000</b>	<b>\$ 489,518</b>	<b>\$ 507,500</b>	<b>3.67%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ 15,984	\$ 35,000	\$ 40,734	\$ 35,000	-14.08%
401A Equipment-Reserves	5,574	-	-	-	0.00%
401B Equipment-School Resource Officer	-	-	-	-	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Buildings & Fixtures	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 21,558</b>	<b>\$ 35,000</b>	<b>\$ 40,734</b>	<b>\$ 35,000</b>	<b>-14.08%</b>
<b>500 DEBT SERVICE</b>					
505 Lease Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 4,874,770</b>	<b>\$ 5,424,378</b>	<b>\$ 5,408,428</b>	<b>\$ 5,763,843</b>	<b>6.57%</b>

DEPT.: 513

ANIMAL CONTROL

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 171,719	\$ 188,531	\$ 198,727	\$ 308,196	55.09%
102 Overtime	9,822	11,330	13,045	11,330	-13.15%
107 Tenure Pay	250	389	588	389	-33.84%
123 Uniform Cleaning	582	960	960	960	0.00%
124 Tool/Equipment Allowance	-	-	-	720	100.00%
131 FICA Tax	11,063	11,689	12,350	13,276	7.50%
132 Medicare Tax	2,587	2,734	2,846	4,243	49.09%
133 Employee Insurance	22,788	25,000	22,279	41,019	84.12%
134 Worker's Compensation	7,789	9,319	7,865	9,319	18.49%
135 Unemployment Compensation	1,594	1,602	1,600	2,082	30.13%
136 Retirement	708	5,033	4,376	2,694	-38.44%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 228,902</b>	<b>\$ 256,587</b>	<b>\$ 264,636</b>	<b>\$ 394,228</b>	<b>48.97%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 415	\$ 1,200	\$ 623	\$ 1,000	60.51%
203 Film & Processing	-	-	-	-	0.00%
211 Janitorial Supplies	2,478	3,000	2,786	5,000	79.47%
212 Chemicals	-	-	-	-	0.00%
214 Operating Supplies	13,091	11,500	17,961	30,000	67.03%
221 Fuel and Oil	4,157	5,000	4,414	11,000	149.21%
231 Minor Tools	-	-	-	-	0.00%
241 Safety Supplies	758	1,000	909	2,000	120.02%
260 Minor Equipment & Furnishings	1,540	1,500	1,540	2,000	29.87%
260A Minor Equipment & Furnishings-Donations	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 22,439</b>	<b>\$ 23,200</b>	<b>\$ 28,233</b>	<b>\$ 51,000</b>	<b>80.64%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ -	\$ 2,500	\$ 2,234	\$ 6,500	190.96%
302 Dues and Subscriptions	394	2,400	1,393	2,400	72.29%
311 Professional Services	7,937	8,000	5,930	10,400	75.38%
312 Advertising	-	-	-	-	0.00%
313 Printing	580	1,000	421	1,000	137.53%
314 Uniform Replacement/Cleaning	325	2,000	1,802	2,500	38.73%
315 Other Fees & Charges	2,232	1,000	2,030	2,500	23.15%
331 Utilities	13,343	15,000	14,742	15,000	1.75%
332 Communications	412	600	370	600	62.16%
341 Rental of Equipment	-	-	-	-	0.00%
351 Equipment Maintenance	1,437	1,600	1,206	1,600	32.67%
352 Vehicle Maintenance	445	1,200	497	2,200	342.66%
353 Building Maintenance	3,722	6,500	11,480	18,000	56.79%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 30,827</b>	<b>\$ 41,800</b>	<b>\$ 42,105</b>	<b>\$ 62,700</b>	<b>48.91%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ 6,116	\$ 22,000	\$ 9,180	\$ -	-100.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 6,116</b>	<b>\$ 22,000</b>	<b>\$ 9,180</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 288,284</b>	<b>\$ 343,587</b>	<b>\$ 344,154</b>	<b>\$ 507,928</b>	<b>47.59%</b>



DEPT.: 514

**EMERGENCY MANAGEMENT**

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

**EXPENDITURE/APPROPRIATIONS - DETAIL**

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 11,110	\$ 11,443	\$ 11,110	\$ 11,443	3.00%
131 FICA Tax	-	-	-	-	0.00%
132 Medicare Tax	150	155	150	155	3.33%
133 Employee Insurance	1,968	2,200	1,968	2,200	11.79%
134 Worker's Compensation	495	589	495	589	18.99%
135 Unemployment Compensation	-	58	-	58	100.00%
136 Retirement	778	800	778	800	2.83%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 14,501</b>	<b>\$ 15,245</b>	<b>\$ 14,501</b>	<b>\$ 15,245</b>	<b>5.13%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
221 Fuel and Oil	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	-	6,500	2,000	6,500	225.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ 2,000</b>	<b>\$ 6,500</b>	<b>225.00%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302 Dues and Subscriptions	-	-	-	-	0.00%
311 Professional Services	-	2,500	1,800	2,750	52.78%
331 Utilities	4,789	5,000	5,000	5,000	0.00%
332 Communications	-	-	-	-	0.00%
351 Maintenance-Equipment	11,472	15,000	24,732	15,000	-39.35%
352 Maintenance-Vehicles	-	-	-	-	0.00%
354 Maintenance-Facilities	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 16,261</b>	<b>\$ 22,500</b>	<b>\$ 31,532</b>	<b>\$ 22,750</b>	<b>-27.85%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	\$0
402 Furniture	-	-	-	-	\$0
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 30,762</b>	<b>\$ 44,245</b>	<b>\$ 48,033</b>	<b>\$ 44,495</b>	<b>-7.37%</b>

DEPT.: 515

COMMUNITY DEVELOPMENT

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 115,103	\$ 118,553	\$ 116,840	\$ 118,763	1.65%
102 Overtime	-	-	-	-	0.00%
105 Severance	-	-	-	-	0.00%
107 Tenure Pay	763	987	938	987	5.22%
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	7,219	7,725	7,195	7,662	6.49%
132 Medicare Tax	1,688	1,800	1,683	1,792	6.48%
133 Employee Insurance	14,777	15,800	14,777	14,817	0.27%
134 Worker's Compensation	4,873	6,075	4,946	6,075	22.83%
135 Unemployment Compensation	512	600	554	496	-10.47%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 146,741</b>	<b>\$ 153,340</b>	<b>\$ 148,733</b>	<b>\$ 152,392</b>	<b>2.46%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 476	\$ 2,100	\$ 2,100	\$ 2,100	0.00%
203 Film & Processing	-	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	-	250	-	250	100.00%
221 Fuel and Oil	-	-	-	-	0.00%
231 Minor Tools	260	450	-	450	100.00%
241 Safety Supplies	-	100	-	100	100.00%
242 Public Education Materials	-	1,500	500	1,500	200.00%
260 Minor Equipment & Furnishings	1,840	1,200	1,840	1,200	-34.78%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 2,576</b>	<b>\$ 5,600</b>	<b>\$ 4,440</b>	<b>\$ 5,600</b>	<b>26.13%</b>
<b>OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 163	\$ 1,500	\$ 170	\$ 1,500	782.35%
302 Dues and Subscriptions	-	300	300	300	0.00%
311 Professional Services	5,339	42,000	12,804	18,000	40.58%
311A Professional Services-reimbursement	-	-	-	-	0.00%
312 Advertising	-	240	100	240	140.00%
313 Printing	78	850	50	850	1600.00%
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	340	-	-	-	0.00%
332 Communications	-	500	200	500	150.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	1,500	2,000	1,500	2,000	33.33%
352 Maintenance - Vehicle	-	-	-	-	0.00%
360 Graphics and Design	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 7,420</b>	<b>\$ 47,840</b>	<b>\$ 15,574</b>	<b>\$ 23,840</b>	<b>53.08%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
407 Books	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 156,737</b>	<b>\$ 206,780</b>	<b>\$ 168,747</b>	<b>\$ 181,832</b>	<b>7.75%</b>

DEPT.: 517

**BUILDING INSPECTIONS**

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

**EXPENDITURE/APPROPRIATIONS - DETAIL**

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 109,672	\$ 113,119	\$ 116,227	\$ 127,978	10.11%
102 Overtime	88	50	50	50	0.00%
107 Tenure Pay	-	250	250	250	0.00%
124 Tool/Equipment Allowance	963	960	960	960	0.00%
131 FICA Tax	6,690	7,016	6,803	8,181	20.26%
132 Medicare Tax	1,564	1,640	1,591	1,913	20.24%
133 Employee Insurance	15,433	14,804	19,971	22,319	11.76%
134 Worker's Compensation	4,665	5,610	4,719	5,610	18.88%
135 Unemployment Compensation	518	660	600	496	-17.33%
136 Retirement	5,640	5,800	5,627	7,081	25.84%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 145,233</b>	<b>\$ 149,909</b>	<b>\$ 156,798</b>	<b>\$ 174,838</b>	<b>11.51%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ 200	\$ 100	\$ 200	100.00%
203 Film & Processing	139	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
214 Operating Supplies	-	450	100	450	350.00%
221 Fuel and Oil	1,595	2,000	1,271	2,000	57.36%
231 Minor Tools	-	250	-	250	100.00%
241 Safety Supplies	-	150	100	150	50.00%
242 Public Education Materials	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	-	1,750	850	1,000	17.65%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 1,734</b>	<b>\$ 4,800</b>	<b>\$ 2,421</b>	<b>\$ 4,050</b>	<b>67.29%</b>
<b>OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 2,549	\$ 4,800	\$ 3,000	\$ 4,000	33.33%
302 Dues and Subscriptions	180	250	250	250	0.00%
311 Professional Services	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	50	300	300	300	0.00%
314 Uniforms	-	300	-	300	100.00%
315 Fees & Other Charges	12,445	16,500	23,340	16,500	-29.31%
323 Survey & Title Research	-	-	-	-	0.00%
332 Communications	396	500	500	500	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Equipment Maintenance	1,411	1,500	750	900	20.00%
352 Vehicle Maintenance	1,047	500	466	500	7.30%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 18,078</b>	<b>\$ 24,650</b>	<b>\$ 28,606</b>	<b>\$ 23,250</b>	<b>-18.72%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
407 Books	161	450	177	450	154.24%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 161</b>	<b>\$ 450</b>	<b>\$ 177</b>	<b>\$ 450</b>	<b>154.24%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 165,206</b>	<b>\$ 179,809</b>	<b>\$ 188,002</b>	<b>\$ 202,588</b>	<b>7.76%</b>

DEPT.: 518

CODE ENFORCEMENT

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 40,679	\$ 41,818	\$ 41,598	\$ 42,000	0.97%
102 Overtime	44	-	-	-	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	2,493	2,800	2,800	2,800	0.00%
132 Medicare Tax	583	650	580	650	12.07%
133 Employee Insurance	7,328	7,950	7,328	7,950	8.49%
134 Worker's Compensation	1,719	2,075	1,745	2,075	18.91%
135 Unemployment Compensation	258	250	200	250	25.00%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 53,465</b>	<b>\$ 55,903</b>	<b>\$ 54,611</b>	<b>\$ 56,085</b>	<b>2.70%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 129	\$ 150	\$ 150	\$ 150	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
212 Chemicals	-	-	-	-	0.00%
213 Coffee Supplies (Public Works)	-	-	-	-	0.00%
214 Operating Supplies	-	-	-	-	0.00%
221 Fuel and Oil	749	1,350	750	1,350	80.00%
231 Minor Tools	-	200	200	200	0.00%
241 Safety Supplies	18	150	238	150	-36.97%
260 Minor Equipment & Furnishings	56	500	200	500	150.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 952</b>	<b>\$ 2,350</b>	<b>\$ 1,538</b>	<b>\$ 2,350</b>	<b>52.80%</b>
<b>OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 244	\$ 500	\$ 381	\$ 500	31.23%
302 Dues and Subscriptions	100	100	100	100	0.00%
310 Freight Charges	-	-	-	-	0.00%
311 Professional Services	-	600	1,200	600	-50.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	1,100	1,200	800	1,200	50.00%
314 Uniforms	160	350	225	350	55.56%
315 Other Fees & Charges	-	250	250	250	0.00%
317 Abatement Demolition	93,150	100,000	59,776	80,000	33.83%
318 Nuisance Abatements	3,060	50,000	42,567	65,000	52.70%
331 Utilities	-	-	-	-	0.00%
332 Communications	366	500	500	500	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Equipment Maintenance	-	300	300	300	0.00%
352 Vehicle Maintenance	298	500	1,200	500	-58.33%
353 Building Maintenance	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 98,478</b>	<b>\$ 154,300</b>	<b>\$ 107,299</b>	<b>\$ 149,300</b>	<b>39.14%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ 40,270	\$ -	-100.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,270</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 152,895</b>	<b>\$ 212,553</b>	<b>\$ 203,718</b>	<b>\$ 207,735</b>	<b>1.97%</b>

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	Budgeted	Estimated	Approved	Percent
		22-23	23-24	23-24	24-25	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:	\$ -	\$ -	\$ -	\$ -	0.00%
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	4,043	16,800	4,471	16,800	275.75%
	TOTAL MATERIALS AND SUPPLIES:	\$ 4,043	\$ 16,800	\$ 4,471	\$ 16,800	275.75%
300	OTHER SERVICES AND CHARGES					
301	Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues and Subscriptions	-	-	-	-	0.00%
311	Professional Services	184,386	214,000	193,618	290,000	49.78%
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	144,276	165,000	139,188	160,000	14.95%
341	Rental of Equipment	-	-	-	-	0.00%
351	Equipment Maintenance	-	-	-	-	0.00%
352	Vehicle Maintenance	-	-	-	-	0.00%
	TOTAL OTHER SERVICES AND CHARGES:	\$ 328,662	\$ 379,000	\$ 332,806	\$ 450,000	35.21%
400	CAPITAL OUTLAY					
401	Equipment	\$ 35,851	\$ 50,000	\$ 46,421	\$ 50,000	7.71%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
407	Books	-	-	-	-	0.00%
	TOTAL CAPITAL OUTLAY:	\$ 35,851	\$ 50,000	\$ 46,421	\$ 50,000	7.71%
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:	\$ 368,556	\$ 445,800	\$ 383,698	\$ 516,800	34.69%



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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
141 Contract Labor	35,518	35,000	40,198	41,000	2.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 35,518</b>	<b>\$ 35,000</b>	<b>\$ 40,198</b>	<b>\$ 41,000</b>	<b>2.00%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 1,628	\$ 2,000	\$ 3,640	\$ 2,000	-45.05%
202 Postage	17,873	30,000	18,804	30,000	59.54%
211 Janitorial Supplies	1,117	1,500	1,012	1,500	48.22%
214 Operational Supplies	106	1,500	1,029	1,500	45.77%
241 Safety Supplies	-	-	-	-	0.00%
244 Employee Motivational Supplies	496	1,000	830	1,000	20.48%
260 Minor Equipment & Furnishings	643	750	62	750	1109.68%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 21,863</b>	<b>\$ 38,750</b>	<b>\$ 25,377</b>	<b>\$ 36,750</b>	<b>44.82%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training & Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302 Dues and Subscriptions	49,728	50,000	53,285	51,000	-4.29%
311 Professional Services	40,000	40,000	40,000	45,000	12.50%
312 Advertising	3,362	7,000	7,249	7,500	3.46%
313 Printing	-	3,000	-	3,000	100.00%
315 Fees & Other Charges	30,290	30,000	31,658	31,000	-2.08%
319 Economic Development Incentive	50,000	225,000	213,579	50,000	-76.59%
320 Sapulpa Beautification	16,840	28,000	28,000	28,000	0.00%
331 Utilities	22,299	25,000	21,429	25,000	16.66%
332 Communications	9,822	15,000	11,177	15,000	34.20%
341 Rental of Equipment	1,797	2,000	2,012	2,000	-0.60%
351 Maintenance - Equipment	16,456	23,318	19,831	23,318	17.58%
353 Maintenance - Building	16,449	20,000	14,690	20,000	36.15%
354 Maintenance - Facilities	1,927	10,000	2,579	10,000	287.75%
362 Insurance Expense	266,635	277,000	298,072	375,000	25.81%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 525,605</b>	<b>\$ 755,318</b>	<b>\$ 743,561</b>	<b>\$ 685,818</b>	<b>-7.77%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Buildings & Fixtures	1,425	3,500	3,500	3,500	0.00%
405 Facilities	-	-	-	-	0.00%
406 Land	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 1,425</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payment	\$ -	\$ -	\$ -	\$ -	0.00%
505 Lease Payments	23,256	27,924	23,250	27,924	20.10%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ 23,256</b>	<b>\$ 27,924</b>	<b>\$ 23,250</b>	<b>\$ 27,924</b>	<b>20.10%</b>

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	Budgeted	Estimated	Approved	Percent
		22-23	23-24	23-24	24-25	of Change
<b>900 NON OPERATING</b>						
909	Stabilization Fund	\$ -	\$ -	\$ -	\$ -	0.00%
915	Sapulpa Development Authority	500,000	500,000	-	-	0.00%
920S	SMA - 40% Sales Tax	3,483,773	3,293,872	3,534,686	3,608,382	2.08%
931	Cemetery Maintenance Fund	-	-	-	-	0.00%
931S	Cemetery Maintenance Fund-Sales Tax	219,076	205,867	220,918	225,524	2.08%
934	Library Fund	-	-	-	-	0.00%
934S	Library Fund-Sales Tax	219,076	205,867	220,918	225,524	2.08%
935	Parks & Recreation Services Fund	-	-	-	-	0.00%
935S	Parks & Recreation Services Fund-Sales Tax	438,153	411,734	441,836	451,048	2.08%
937	Parks & Recreation Capital - Land Acquisition	65,500	13,500	14,476	20,000	38.16%
940	Fire Sales Tax Fund	-	-	-	-	0.00%
940S	Fire Sales Tax Fund-Sales Tax	219,076	205,867	220,918	225,524	2.08%
941	Police Sales Tax Fund	-	-	-	-	0.00%
941S	Police Sales Tax Fund-Sales Tax	219,076	205,867	220,918	225,524	2.08%
944	Major Thoroughfare Fund	-	-	-	-	0.00%
944S	Major Thoroughfare Fund-Sales Tax	438,153	411,734	441,836	451,048	2.08%
945	Capital Improvements Fund	-	-	420,400	-	-100.00%
945S	Capital Improvements Fund-Sales Tax	876,305	823,468	883,672	902,096	2.08%
946	W & S Improvements Fund	-	-	-	-	0.00%
946S	W & S Improvements Fund-Sales Tax	876,305	823,468	883,672	902,096	2.08%
947	Vaccination/Spay/Neuter Escrow Fund	-	-	-	-	0.00%
948S	Water Resources Fund-Sales Tax	1,752,611	1,646,936	1,767,343	1,804,191	2.08%
957	E-911 Fund	400,000	400,000	400,000	230,000	-42.50%
958	Juvenile Justice Fund	-	-	-	-	0.00%
960	Grants & Aid	-	-	-	-	0.00%
965S	Street Improvements Fund-Sales Tax	2,190,763	2,058,670	2,209,179	2,255,239	2.08%
967S	Series 1998 Capital Improvements Sales Tax	2,190,763	2,058,670	2,209,179	2,255,239	2.08%
983	G.O. Street Imp Bond	-	-	-	-	0.00%
985	TIF Apportionment Fund	-	-	-	106,207	100.00%
<b>TOTAL NON OPERATING:</b>		<b>\$ 14,088,630</b>	<b>\$ 13,265,520</b>	<b>\$ 14,089,951</b>	<b>\$ 13,887,642</b>	<b>-1.44%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 14,696,297</b>	<b>\$ 14,124,012</b>	<b>\$ 14,925,837</b>	<b>\$ 14,682,634</b>	<b>-1.63%</b>

DEPT.: 591

RESERVE

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

EXPENDITURE/APPROPRIATIONS - DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	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					
390 Contingency For Expenses Not Budgeted	\$ 204,112	\$ 150,000	\$ 140,301	\$ 150,000	6.91%
392 Contingency - Salary Adjustments	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:	\$ 204,112	\$ 150,000	\$ 140,301	\$ 150,000	6.91%
400 CAPITAL OUTLAY					
404 Building & 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%
L EXPENDITURES/APPROPRIATIONS:	\$ 204,112	\$ 150,000	\$ 140,301	\$ 150,000	6.91%

**RESERVE STABILIZATION FUND**

# CITY OF SAPULPA

6/17/2024

FUND: 09

## RESERVE STABILIZATION FUND

### REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 24-25

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Taxes:</b>						
4008	Ad Valorem	\$ -	\$ -	\$ -	\$ -	0.00%
4011	Ad Valorem-Prior Years	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>Interest:</b>						
4081	Interest Earnings	\$ 1,261	\$ -	\$ 12,924	\$ 15,000	16.06%
		<u>\$ 1,261</u>	<u>\$ -</u>	<u>\$ 12,924</u>	<u>\$ 15,000</u>	16.06%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>Transfers In:</b>						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUES/RESOURCES</b>		<u><u>\$ 1,261</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,924</u></u>	<u><u>\$ 15,000</u></u>	16.06%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	400,000	-	400,000	100.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u><u>\$ -</u></u>	<u><u>\$ 400,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 400,000</u></u>	100.00%
<b>CHANGE IN FUND BALANCE</b>		\$ 1,261	\$ (400,000)	\$ 12,924	\$ (385,000)	100.00%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 489,613	\$ 489,613	\$ 490,874	\$ 503,798	2.63%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 490,874	\$ 89,613	\$ 503,798	\$ 118,798	-76.42%



**SAPULPA MUNICIPAL AUTHORITY FUND**

CITY OF SAPULPA

6/17/2024

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

REVENUE/RESOURCES AND EXPENSES/APPROPRIATIONS FUND SUMMARY

FISCAL YEAR 24-25

FUND SUMMARY

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	10,827,921	10,663,556	11,123,355	11,384,211	2.35%
	Interest	53,370	2,150	97,500	55,500	-43.08%
	Miscellaneous	314,866	275,000	347,339	328,500	-5.42%
	Transfers In	6,357,707	5,987,133	6,227,947	6,396,582	2.71%
	<b>Total Revenues/Resources:</b>	<b>\$ 17,553,865</b>	<b>\$ 16,927,839</b>	<b>\$ 17,796,141</b>	<b>\$ 18,164,793</b>	<b>2.07%</b>
<b>EXPENSES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 2,527,577	\$ 2,916,128	\$ 2,664,417	\$ 2,884,895	8.27%
200	Materials & Supplies	539,270	723,371	554,258	695,123	25.42%
300	Other Services & Charges	2,234,579	2,769,684	2,655,132	3,295,475	24.12%
400	Capital Outlay	175,637	424,284	233,581	30,000	-87.16%
500	Debt Service	2,756,677	4,482,797	4,446,461	4,485,541	0.88%
900	Non Operating Expense	7,509,988	7,663,872	7,904,690	8,303,382	5.04%
	<b>Total Expenses/Appropriations:</b>	<b>\$ 15,743,728</b>	<b>\$ 18,980,136</b>	<b>\$ 18,458,539</b>	<b>\$ 19,694,416</b>	<b>6.70%</b>
<b>CHANGE IN FUND BALANCE</b>						
		\$ 1,810,137	\$ (2,052,297)	\$ (662,397)	\$ (1,529,623)	130.92%
<b>ESTIMATED BEGINNING FUND BALANCE</b>						
		\$ 859,258	\$ 2,557,611	\$ 2,669,395	\$ 2,006,997	-24.81%
<b>ESTIMATED RESERVED FUND BALANCE</b>						
		\$ -	\$ -	\$ -	\$ -	0.00%
<b>ESTIMATED ENDING FUND BALANCE</b>						
		\$ 2,669,395	\$ 505,314	\$ 2,006,997	\$ 477,374	-76.21%

CITY OF SAPULPA

6/17/2024

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND  
REVENUE/RESOURCES - DETAIL  
FISCAL YEAR 24-25

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Charges for Services:</b>						
4041	Water Revenue	\$ 4,061,696	\$ 4,001,208	\$ 4,153,261	\$ 4,300,000	3.53%
4042	Water Master Meter	737,351	753,046	649,818	700,000	7.72%
4045	Water Taps	44,500	30,000	32,600	30,000	-7.98%
4046	Sewer Taps	34,350	35,000	35,950	35,000	-2.64%
4047	Refuse Collection	1,274,604	1,359,301	1,402,652	1,450,000	3.38%
4048	Sewer Revenue	4,008,155	3,941,801	4,224,281	4,225,000	0.02%
4055	Taneha Sewer	405,613	350,000	414,111	414,111	0.00%
4057	Recycling Center Fees	905	700	600	600	0.00%
4058	Industrial Pretreatment Permit Fees	15,987	15,000	16,982	15,500	-8.73%
4061	Trucked Waste	130,759	130,000	79,100	100,000	25.42%
4062	Invemess Annual Payment	114,000	47,500	114,000	114,000	0.00%
		<u>\$ 10,827,921</u>	<u>\$ 10,663,556</u>	<u>\$ 11,123,355</u>	<u>\$ 11,384,211</u>	2.35%
<b>Interest:</b>						
4081	Interest Earnings	\$ 6,087	\$ 2,000	\$ 17,500	\$ 15,500	-11.43%
4081.01	Interest On Restricted Assets	47,284	150	80,000	40,000	-50.00%
		<u>\$ 53,370</u>	<u>\$ 2,150</u>	<u>\$ 97,500</u>	<u>\$ 55,500</u>	-43.08%
<b>Miscellaneous:</b>						
4043	Penalties	\$ 188,789	\$ 185,000	\$ 190,000	\$ 190,000	0.00%
4049	(Shorts) & Longs	(36)	-	(35)	-	-100.00%
4079	E-Commerce Processing Fee	-	-	646	-	-100.00%
4080	Miscellaneous Revenues	121,575	85,000	100,000	100,000	0.00%
4085	Collection Revenue	(2,510)	5,000	9,000	8,500	-5.56%
4086	Reimbursements	2,287	-	41,741	25,000	-40.11%
4086A	Reimbursements - Ind. Pretreatment	-	-	5,987	5,000	-16.49%
4087	Sale of Fixed Assets	4,760	-	-	-	0.00%
4089	Bond Proceeds	-	-	-	-	0.00%
4203	Loan Proceeds	-	-	-	-	0.00%
4900	Contributed Capital Revenue	-	-	-	-	0.00%
		<u>\$ 314,866</u>	<u>\$ 275,000</u>	<u>\$ 347,339</u>	<u>\$ 328,500</u>	-5.42%
<b>Transfers In:</b>						
4910S	General Fund - 40% Sales Tax	\$ 3,483,773	\$ 3,293,872	\$ 3,534,686	\$ 3,608,382	2.08%
4929	Stormwater Management Fund	242,773	62,100	62,100	73,200	17.87%
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)	1,131,161	1,131,161	1,131,161	950,000	-16.02%
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 E	-	-	-	-	0.00%
4967	98 Capital Imp Sales Tax	-	-	-	-	0.00%
4967.T	98 Capital Imp Sales Tax - Trustee Bank	1,500,000	1,500,000	1,500,000	1,765,000	17.67%
4998	Series 2012 Utility System Revenue Bond	-	-	-	-	0.00%
		<u>\$ 6,357,707</u>	<u>\$ 5,987,133</u>	<u>\$ 6,227,947</u>	<u>\$ 6,396,582</u>	2.71%
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 17,553,865</u>	<u>\$ 16,927,839</u>	<u>\$ 17,796,141</u>	<u>\$ 18,164,793</u>	2.07%

CITY OF SAPULPA

6/17/2024

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT

FISCAL YEAR 24-25

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>GENERAL</b>					
<b>504-Trust Attorney</b>					
100-Personnel Services	\$ 47,042	\$ 47,849	\$ 43,489	\$ 47,664	9.60%
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>\$ 47,042</u>	<u>\$ 47,849</u>	<u>\$ 43,489</u>	<u>\$ 47,664</u>	<u>9.60%</u>
<b>522-Administration</b>					
100-Personnel Services	\$ 200,645	\$ 375,249	\$ 203,115	\$ 245,414	20.82%
200-Materials & Supplies	1,422	3,050	1,243	3,050	145.44%
300-Other Fees & Charges	48	7,975	1,300	7,975	513.46%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 202,114</u>	<u>\$ 386,274</u>	<u>\$ 205,658</u>	<u>\$ 256,439</u>	<u>24.69%</u>
<b>UTILITY OPERATIONS</b>					
<b>523-Utility Services</b>					
100-Personnel Services	\$ 242,174	\$ 245,689	\$ 209,546	\$ 245,917	17.36%
200-Materials & Supplies	12,481	13,400	8,938	13,400	49.92%
300-Other Fees & Charges	230,261	247,330	307,418	295,320	-3.94%
400-Capital Outlay	-	15,000	-	10,000	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 484,916</u>	<u>\$ 521,419</u>	<u>\$ 525,903</u>	<u>\$ 564,637</u>	<u>7.37%</u>
<b>524-Water Treatment</b>					
100-Personnel Services	\$ 583,599	\$ 619,795	\$ 583,281	\$ 608,799	4.37%
200-Materials & Supplies	466,732	633,540	477,690	585,640	22.60%
300-Other Fees & Charges	1,149,272	1,457,123	1,255,336	1,876,227	49.46%
400-Capital Outlay	141,097	390,784	216,885	-	-100.00%
500-Debt Service	24,253	64,458	64,458	64,458	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 2,366,954</u>	<u>\$ 3,165,700</u>	<u>\$ 2,597,650</u>	<u>\$ 3,135,124</u>	<u>20.69%</u>
<b>525-Wastewater Treatment</b>					
100-Personnel Services	\$ 509,435	\$ 642,106	\$ 565,299	\$ 644,101	13.94%
200-Materials & Supplies	54,249	69,781	64,708	76,433	18.12%
300-Other Fees & Charges	624,764	678,596	692,448	770,293	11.24%
400-Capital Outlay	9,200	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,197,649</u>	<u>\$ 1,390,483</u>	<u>\$ 1,322,455</u>	<u>\$ 1,490,827</u>	<u>12.73%</u>
<b>MISCELLANEOUS</b>					
<b>527-Refuse Collection</b>					
100-Personnel Services	\$ 849,113	\$ 884,440	\$ 958,824	\$ 990,000	3.25%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	56,021	63,400	58,062	80,400	38.47%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 905,134</u>	<u>\$ 947,840</u>	<u>\$ 1,016,886</u>	<u>\$ 1,070,400</u>	<u>5.26%</u>
<b>528-Industrial Pretreatment</b>					
100-Personnel Services	\$ 60,000	\$ 63,000	\$ 63,000	\$ 63,000	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	14,122	16,000	14,965	16,000	6.92%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 74,122</u>	<u>\$ 79,000</u>	<u>\$ 77,965</u>	<u>\$ 79,000</u>	<u>1.33%</u>
<b>590-Non Departmental</b>					
100-Personnel Services	\$ 35,568	\$ 38,000	\$ 37,863	\$ 40,000	5.64%
200-Materials & Supplies	2,386	3,600	1,679	16,600	888.68%
300-Other Fees & Charges	62,104	99,260	76,242	99,260	30.19%
400-Capital Outlay	25,340	18,500	16,696	20,000	19.79%
500-Debt Service	2,732,424	4,418,339	4,382,003	4,421,083	0.89%
900-Non Operating	7,509,988	7,663,872	7,904,690	8,303,382	5.04%
	<u>\$ 10,367,809</u>	<u>\$ 12,241,571</u>	<u>\$ 12,419,173</u>	<u>\$ 12,900,325</u>	<u>3.87%</u>
<b>591-Reserve</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	97,988	200,000	249,360	150,000	-39.85%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 97,988</u>	<u>\$ 200,000</u>	<u>\$ 249,360</u>	<u>\$ 150,000</u>	<u>-39.85%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>					
	<u>\$ 15,743,728</u>	<u>\$ 18,980,136</u>	<u>\$ 18,458,539</u>	<u>\$ 19,694,416</u>	<u>6.70%</u>

FUND : 20

**CITY OF SAPULPA**  
**SAPULPA MUNICIPAL AUTHORITY FUND**  
**EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT**  
**FISCAL YEAR 24-25**

6/17/2024

**CAPITAL OUTLAY - DETAIL**

Department	Description	Amount
523-Utility Billing	Handheld Readers	\$ 10,000
		<u>\$ 10,000</u>
590-Non-Departmental	City Hall Grounds & Landscaping upgrades	\$ 15,000
590-Non-Departmental	A/C for City Hall (Split with GF)	5,000
		<u>\$ 20,000</u>
		<u>\$ 30,000</u>

**DEBT SERVICE - DETAIL**

524-Water Treatment	Water Rights-Contract DACW56-886-C-0003 #1	\$ 33,965
	Water Rights-Contract DACW56-886-C-0003 #2	30,493
		<u>\$ 64,458</u>
590-Non-Departmental	SMA 2020 Refunding Series Revenue Bonds	\$ 3,933,583
	OWRB Note Payments	480,000
	Revenue Bond Trustee Fees	7,500
		<u>\$ 4,421,083</u>
	Total SMA Fund Debt Service	<u>\$ 4,485,541</u>

**NON OPERATING - DETAIL**

910-Transfer Out: General	Supplemental Operating Funds Transfer	\$ 3,390,000
910S-Transfer Out: General	Return of Pledged Sales Tax	3,608,382
915-Transfer Out: Sapulpa Dev Auth	Supplemental Operating Funds Transfer	-
930-Transfer Out: Street & Alley	Supplemental Operating Funds Transfer	140,000
931-Transfer Out: Cemetery Maint	Supplemental Operating Funds Transfer	160,000
932-Transfer Out: Hunting & Fishing	Supplemental Operating Funds Transfer	10,000
933-Transfer Out: Golf Course	Supplemental Operating Funds Transfer	305,000
934-Transfer Out: Library	Supplemental Operating Funds Transfer	240,000
935-Transfer Out: Parks & Recreation	Supplemental Operating Funds Transfer	415,000
935-Transfer Out: Aquatic Center	Supplemental Operating Funds Transfer	35,000
946-Transfer Out: Water & Sewer Improv	Supplemental Operating Funds Transfer	-
		<u>\$ 8,303,382</u>
	Total SMA Fund Non Operating	<u>\$ 8,303,382</u>

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

EXPENDITURES/APPROPRIATIONS DETAIL

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 34,006	\$ 34,093	\$ 33,432	\$ 34,091	1.97%
107	Tenure Pay	-	-	-	-	0.00%
131	FICA Tax	1,948	2,260	1,958	2,115	8.03%
132	Medicare Tax	456	550	458	494	7.90%
133	Employee Insurance	4,209	4,870	4,213	4,500	6.81%
134	Worker's Compensation	1,401	1,782	1,422	1,782	25.29%
135	Unemployment	-	-	-	248	100.00%
136	Retirement	5,022	4,304	2,006	4,434	121.08%
	<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 47,042</b>	<b>\$ 47,849</b>	<b>\$ 43,489</b>	<b>\$ 47,664</b>	<b>9.60%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
213	Coffee Supplies	-	-	-	-	0.00%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues and Subscriptions	-	-	-	-	0.00%
311	Professional Services	-	-	-	-	0.00%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
407	Books	-	-	-	-	0.00%
	<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
900	Non-Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 47,042</b>	<b>\$ 47,849</b>	<b>\$ 43,489</b>	<b>\$ 47,664</b>	<b>9.60%</b>



## 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
		22-23	23-24	23-24	24-25	of Change
<b>100</b>	<b>PERSONNEL SERVICES</b>					
101	Salaries	\$ 144,532	\$ 256,630	\$ 144,052	\$ 154,922	7.55%
102	Overtime	529	-	-	-	0.00%
105	Severance Pay	-	-	-	-	0.00%
107	Tenure Pay	2,000	2,250	2,250	2,250	0.00%
121	Car Allowance	-	-	-	-	0.00%
124	Tool/Equipment Allowance	963	960	960	960	0.00%
131	FICA Tax	8,636	15,973	8,778	12,767	45.44%
132	Medicare Tax	2,020	3,735	2,053	2,985	45.40%
133	Employee Insurance	29,893	68,054	29,893	49,072	64.16%
134	Worker's Compensation	7,916	18,054	10,706	18,054	68.63%
135	Unemployment Compensation	520	992	533	744	39.64%
136	Retirement	3,636	8,601	3,891	3,660	-5.93%
141	Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:		\$ 200,645	\$ 375,249	\$ 203,115	\$ 245,414	20.82%
<b>200</b>	<b>MATERIALS AND SUPPLIES</b>					
201	Office Supplies	\$ -	\$ 100	\$ 32	\$ 100	212.50%
211	Janitor Supplies	-	-	-	-	0.00%
221	Fuel and Oil	1,293	1,200	1,211	1,200	-0.88%
231	Minor Tools	-	-	-	-	0.00%
241	Safety Supplies	-	250	-	250	100.00%
260	Minor Equipment & Furnishings	129	1,500	-	1,500	100.00%
TOTAL MATERIALS AND SUPPLIES:		\$ 1,422	\$ 3,050	\$ 1,243	\$ 3,050	145.44%
<b>300</b>	<b>OTHER SERVICES AND CHARGES</b>					
301	Training and Travel	\$ -	\$ 1,000	\$ -	\$ 1,000	100.00%
302	Dues and Subscriptions	-	1,000	-	1,000	100.00%
311	Professional Services	-	2,500	-	2,500	100.00%
312	Advertising	-	150	-	150	100.00%
313	Printing	-	200	-	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	-	2,500	1,300	2,500	92.31%
352	Maintenance - Vehicles	48	500	-	500	100.00%
TOTAL OTHER SERVICES AND CHARGES:		\$ 48	\$ 7,975	\$ 1,300	\$ 7,975	513.46%
<b>400</b>	<b>CAPITAL OUTLAY</b>					
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building & Fixtures	-	-	-	-	0.00%
405B	Facilities-Contract	-	-	-	-	0.00%
407	Books	-	-	-	-	0.00%
410	Depreciation Expense	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	0.00%
<b>500</b>	<b>DEBT SERVICE</b>					
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:		\$ -	\$ -	\$ -	\$ -	0.00%
<b>900</b>	<b>NON OPERATING</b>					
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING:		\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:		\$ 202,114	\$ 386,274	\$ 205,658	\$ 256,439	24.69%

## 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	Budgeted	Estimated	Approved	Percent
		22-23	23-24	23-24	24-25	of Change
<b>100</b>	<b>PERSONNEL SERVICES</b>					
101	Salaries	\$ 165,230	\$ 165,397	\$ 149,500	\$ 167,029	11.73%
102	Overtime	2,419	2,500	1,884	2,500	32.72%
105	Severance Pay	-	-	-	-	0.00%
106	Sick Leave Incentive Pay	1,569	1,581	310	1,581	410.00%
107	Tenure Pay	3,638	3,814	3,813	3,814	0.03%
124	Tool/Equipment Allowance	-	-	-	-	0.00%
131	FICA Tax	9,856	10,913	8,850	10,978	24.05%
132	Medicare Tax	2,305	2,700	2,132	2,567	20.39%
133	Employee Insurance	44,457	44,529	30,860	44,529	44.29%
134	Worker's Compensation	6,731	8,015	6,900	8,015	16.16%
135	Unemployment Compensation	1,328	1,240	1,072	1,240	15.66%
136	Retirement	4,641	5,000	4,225	3,664	-13.28%
141	Contract Labor	-	-	-	-	0.00%
	<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 242,174</b>	<b>\$ 245,689</b>	<b>\$ 209,546</b>	<b>\$ 245,917</b>	<b>17.36%</b>
<b>200</b>	<b>MATERIALS AND SUPPLIES</b>					
201	Office Supplies	\$ 763	\$ 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	8,603	9,000	6,520	9,000	38.03%
231	Minor Tools	503	1,000	500	1,000	100.00%
241	Safety Supplies	746	1,200	200	1,200	500.00%
260	Minor Equipment & Furnishings	1,866	1,200	768	1,200	56.25%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 12,481</b>	<b>\$ 13,400</b>	<b>\$ 8,938</b>	<b>\$ 13,400</b>	<b>49.92%</b>
<b>300</b>	<b>OTHER SERVICES AND CHARGES</b>					
301	Training and Travel	\$ 451	\$ 1,000	\$ 800	\$ 1,000	25.00%
302	Dues and Subscriptions	-	100	-	100	100.00%
309	Bad Debt Expense	-	-	-	-	0.00%
311	Professional Services	82,341	92,600	87,000	97,600	12.18%
312	Advertising	-	-	-	-	0.00%
313	Printing	110	100	110	110	0.00%
314	Uniform Rental	307	1,200	500	1,200	140.00%
315	Other Fees & Charges	124,880	125,000	188,960	190,000	0.55%
332	Communications	1,925	2,310	1,989	2,310	16.15%
341	Rental of Equipment	-	-	-	-	0.00%
351	Maintenance - Equipment	18,251	22,020	27,009	-	-100.00%
352	Maintenance - Vehicle	1,996	3,000	1,050	3,000	185.71%
354	Maintenance - Facilities	-	-	-	-	0.00%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 230,261</b>	<b>\$ 247,330</b>	<b>\$ 307,418</b>	<b>\$ 295,320</b>	<b>-3.94%</b>
<b>400</b>	<b>CAPITAL OUTLAY</b>					
401	Equipment	\$ -	\$ 15,000	\$ -	\$ 10,000	100.00%
402	Furniture	-	-	-	-	0.00%
403	Vehicles	-	-	-	-	0.00%
410	Depreciation Expense	-	-	-	-	0.00%
	<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>100.00%</b>
<b>500</b>	<b>DEBT SERVICE</b>					
505	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900</b>	<b>NON OPERATING</b>					
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 484,916</b>	<b>\$ 521,419</b>	<b>\$ 525,903</b>	<b>\$ 564,637</b>	<b>7.37%</b>

## WATER TREATMENT

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

EXPENDITURES/APPROPRIATIONS DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		22-23	23-24	23-24	24-25	of Change
<b>100</b>	<b>PERSONNEL SERVICES</b>					
101	Salaries	\$ 367,209	\$ 360,570	\$ 360,391	\$ 372,582	3.38%
102	Overtime	31,402	50,550	34,480	50,550	46.60%
103	Holiday Pay	9,877	13,400	11,419	13,400	17.35%
105	Severance Pay	-	-	-	-	0.00%
106	Sick Leave Incentive Pay	4,239	7,600	5,729	7,600	32.65%
107	Tenure Pay	6,751	7,151	7,101	7,151	0.70%
121	Car Allowance	-	-	-	-	0.00%
124	Tool/Equipment Allowance	2,287	2,280	2,280	2,280	0.00%
131	FICA Tax	24,144	30,000	24,246	23,266	-4.04%
132	Medicare Tax	5,647	6,600	5,900	5,440	-7.80%
133	Employee Insurance	93,452	99,000	93,452	93,570	0.13%
134	Worker's Compensation	14,931	18,544	15,043	18,544	23.28%
135	Unemployment Compensation	2,051	2,100	2,024	1,984	-1.99%
136	Retirement	21,810	22,000	21,215	12,432	-41.40%
141	Contract Labor	-	-	-	-	0.00%
	<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 583,599</b>	<b>\$ 619,795</b>	<b>\$ 583,281</b>	<b>\$ 606,799</b>	<b>4.37%</b>
<b>200</b>	<b>MATERIALS AND SUPPLIES</b>					
201	Office Supplies	\$ 260	\$ 1,080	\$ 700	\$ 1,080	54.29%
202	Postage	-	880	719	880	22.41%
211	Janitorial Supplies	1,650	1,500	650	1,500	130.77%
212	Chemicals	444,574	581,500	444,459	511,800	15.15%
213	Coffee Supplies	-	-	-	-	0.00%
214	Operating Supplies	15,276	27,560	18,054	29,960	65.95%
221	Fuel and Oil	4,717	12,360	5,990	12,260	104.68%
231	Minor Tools	-	1,400	1,121	1,400	24.89%
241	Safety Supplies	781	3,060	1,500	3,060	104.00%
260	Minor Equipment & Furnishings	1,475	4,200	4,497	23,700	427.00%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 468,732</b>	<b>\$ 633,540</b>	<b>\$ 477,690</b>	<b>\$ 585,640</b>	<b>22.60%</b>
<b>300</b>	<b>OTHER SERVICES AND CHARGES</b>					
301	Training and Travel	\$ 498	\$ 3,180	\$ 1,200	\$ 3,529	194.08%
302	Dues and Subscriptions	2,405	4,200	3,582	6,800	89.84%
309	Bad Debt Expense	-	-	-	-	0.00%
311	Professional Services	63,584	128,530	110,599	276,530	150.03%
311A	Professional Services-Engineering Desig	42,102	25,000	-	35,000	100.00%
311B	Professional Services-Eng CA & Insp	-	-	-	-	0.00%
311D	Professional Services-Testing	-	-	-	-	0.00%
312	Advertising	-	-	-	-	0.00%
313	Printing	100	-	-	-	0.00%
314	Uniform Rental	-	2,200	-	2,200	100.00%
315A	Fees & Other Charges-ODEQ	9,802	10,550	10,550	10,550	0.00%
315B	Fees & Other Charges-Skiatook	369,186	457,543	344,972	457,543	32.63%
322	Water Purchases	43,138	29,820	77,336	35,400	-54.23%
331	Utilities	281,749	375,000	309,938	375,000	20.99%
332	Communications	4,035	4,800	3,614	3,780	4.59%
341	Rental of Equipment	857	1,600	500	1,600	220.00%
345	Disposal of Sludge	182,200	218,000	192,000	250,000	30.21%
351	Maintenance - Equipment	1,245	4,500	2,633	4,000	51.92%
352	Maintenance - Vehicle	2,584	2,700	2,100	2,700	28.57%
353	Maintenance - Buildings	1,381	5,500	500	1,500	200.00%
354	Maintenance - Facilities	144,405	184,000	195,812	410,095	109.43%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 1,149,272</b>	<b>\$ 1,457,123</b>	<b>\$ 1,255,336</b>	<b>\$ 1,876,227</b>	<b>49.46%</b>
<b>400</b>	<b>CAPITAL OUTLAY</b>					
401	Equipment	\$ 24,810	\$ 123,884	\$ 32,000	\$ -	-100.00%
402	Furniture	-	-	-	-	0.00%
403	Vehicles	-	-	59,525	-	-100.00%
404	Building and Fixtures	3,246	-	-	-	0.00%
405	Facilities	113,041	266,900	125,360	-	-100.00%
410	Depreciation Expense	-	-	-	-	0.00%
	<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 141,097</b>	<b>\$ 390,784</b>	<b>\$ 216,885</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>500</b>	<b>DEBT SERVICE</b>					
504	Debt Service - Water Rights	\$ 24,253	\$ 64,458	\$ 64,458	\$ 64,458	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<b>\$ 24,253</b>	<b>\$ 64,458</b>	<b>\$ 64,458</b>	<b>\$ 64,458</b>	<b>0.00%</b>
<b>900</b>	<b>NON OPERATING</b>					
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 2,366,954</b>	<b>\$ 3,165,700</b>	<b>\$ 2,597,650</b>	<b>\$ 3,135,124</b>	<b>20.69%</b>

DEPT.: 525

WASTEWATER TREATMENT

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

EXPENDITURES/APPROPRIATIONS DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		22-23	23-24	23-24	24-25	of Change
100	PERSONNEL SERVICES					
101	Salaries	\$ 350,223	\$ 383,822	\$ 386,900	\$ 411,413	6.34%
102	Overtime	4,021	10,000	6,000	10,000	66.67%
103	Holiday Pay	9,697	20,550	10,372	20,550	98.13%
104	Specialty Pay	-	-	-	-	0.00%
105	Severance Pay	1,944	-	17,858	-	-100.00%
106	Sick Leave Incentive Pay	781	1,800	781	1,800	130.47%
107	Tenure Pay	3,625	4,239	4,139	4,239	2.42%
121	Car Allowance	-	-	-	-	0.00%
124	Tool/Equipment Allowance	723	1,080	600	1,080	80.00%
131	FICA Tax	22,471	29,000	24,950	26,821	7.50%
132	Medicare Tax	5,255	7,400	5,850	6,271	7.20%
133	Employee Insurance	52,084	100,500	52,500	95,809	82.49%
134	Worker's Compensation	18,238	23,049	16,013	23,049	43.94%
135	Unemployment Compensation	2,679	3,000	2,675	2,480	-7.29%
136	Retirement	12,494	32,466	11,460	15,389	34.28%
141	Contract Labor	25,200	25,200	25,200	25,200	0.00%
	TOTAL PERSONNEL SERVICES:	\$ 509,435	\$ 642,106	\$ 565,299	\$ 644,101	13.94%
200	MATERIALS AND SUPPLIES					
201	Office Supplies	\$ 657	\$ 670	\$ 2,939	\$ 670	-77.20%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	1,620	1,600	1,766	1,600	-9.40%
212	Chemicals	18,346	22,630	18,789	24,893	32.49%
214	Operating Supplies	(5)	330	250	1,330	432.00%
214.01	Operating Supplies-Lab Supplies	12,071	19,250	17,380	21,175	21.84%
221	Fuel and Oil	11,844	14,641	11,563	16,105	39.28%
231	Minor Tools	936	1,330	800	1,330	66.25%
241	Safety Supplies	2,803	4,000	3,500	4,000	14.29%
260	Minor Equipment & Furnishings	5,978	5,330	7,721	5,330	-30.97%
	TOTAL MATERIALS AND SUPPLIES:	\$ 54,249	\$ 69,781	\$ 64,708	\$ 76,433	18.12%
300	OTHER SERVICES AND CHARGES					
301	Training and Travel	\$ 7,078	\$ 6,000	\$ 5,860	\$ 6,000	2.39%
302	Dues and Subscriptions	-	-	100	-	-100.00%
311	Professional Services	-	11,680	15,300	12,848	-16.03%
311D	Professional Services-Testing	20,602	25,289	32,169	27,818	-13.53%
312	Advertising	-	-	-	-	0.00%
313	Printing	752	1,065	100	1,065	965.00%
314	Uniform Cleaning	721	1,815	1,000	1,815	81.50%
315	Fees & Other Charges	15,698	22,630	25,881	22,630	-12.56%
325	Sewage Discharge Fee	28,579	22,550	43,138	22,550	-47.73%
331	Utilities	336,448	330,000	302,150	363,000	20.14%
332	Communications	1,047	2,580	1,300	2,580	98.46%
341	Rental Of Equipment	1,762	2,685	1,200	2,685	123.75%
345	Disposal Of Sludge	74,262	80,450	86,136	95,450	10.81%
351	Maintenance - Equipment	25,760	39,292	38,500	39,292	2.06%
352	Maintenance - Vehicles	4,519	8,420	12,940	8,420	-34.93%
353	Maintenance - Buildings	975	6,330	6,216	6,330	1.83%
354	Maintenance - Facilities	106,562	117,810	120,458	157,810	31.01%
	TOTAL OTHER SERVICES AND CHARGES:	\$ 624,764	\$ 678,596	\$ 692,448	\$ 770,293	11.24%
400	CAPITAL OUTLAY					
401	Equipment	\$ 9,200	\$ -	\$ -	\$ -	0.00%
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:	\$ 9,200	\$ -	\$ -	\$ -	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:	\$ 1,197,649	\$ 1,390,483	\$ 1,322,455	\$ 1,490,827	12.73%

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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
102 Overtime	-	-	-	-	0.00%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
131 FICA Tax	-	-	-	-	0.00%
132 Medicare Tax	-	-	-	-	0.00%
133 Employee Insurance	-	-	-	-	0.00%
134 Worker's Compensation	-	-	-	-	0.00%
135 Unemployment Compensation	-	-	-	-	0.00%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	849,113	884,440	958,824	990,000	3.25%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 849,113</b>	<b>\$ 884,440</b>	<b>\$ 958,824</b>	<b>\$ 990,000</b>	<b>3.25%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
221 Fuel and Oil	-	-	-	-	0.00%
231 Minor Tools	-	-	-	-	0.00%
241 Safety Supplies	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
302 Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
302A Dues & Subscription-Met	-	-	-	-	0.00%
302B Dues & Subscription-Met Recycle	-	-	-	-	0.00%
302C Dues & Subscription-Met HHP	-	-	-	-	0.00%
309 Bad Debt Expense	-	-	-	-	0.00%
313 Printing	-	400	62	400	545.16%
314 Uniform Rental/Cleaning	-	-	-	-	0.00%
315A Fees & Other Charges/State	-	-	-	-	0.00%
315B Fees & Other Charges/Hauling	28,021	35,000	30,000	40,000	33.33%
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 -	28,000	28,000	28,000	40,000	42.86%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 56,021</b>	<b>\$ 63,400</b>	<b>\$ 58,062</b>	<b>\$ 80,400</b>	<b>38.47%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
410 Depreciation Expense	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
500 Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
900 Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 905,134</b>	<b>\$ 947,840</b>	<b>\$ 1,016,886</b>	<b>\$ 1,070,400</b>	<b>5.26%</b>

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
		22-23	23-24	23-24	24-25	of Change
<b>100</b>	<b>PERSONNEL SERVICES</b>					
101	Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
105	Severance Pay	-	-	-	-	0.00%
106	Sick Leave Incentive Pay	-	-	-	-	0.00%
121	Car Allowance	-	-	-	-	0.00%
131	FICA Tax	-	-	-	-	0.00%
132	Medicare Tax	-	-	-	-	0.00%
133	Employee Insurance	-	-	-	-	0.00%
134	Worker's Compensation	-	-	-	-	0.00%
135	Unemployment Compensation	-	-	-	-	0.00%
136	Retirement	-	-	-	-	0.00%
141	Contract Labor	-	-	-	-	0.00%
	<b>TOTAL PERSONNEL SERVICES:</b>	<u>\$ 60,000</u>	<u>\$ 63,000</u>	<u>\$ 63,000</u>	<u>\$ 63,000</u>	0.00%
<b>200</b>	<b>MATERIALS AND SUPPLIES</b>					
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
221	Fuel and Oil	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
241	Safety Supplies	-	-	-	-	0.00%
	<b>TOTAL MATERIALS AND SUPPLIES:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>300</b>	<b>OTHER SERVICES AND CHARGES</b>					
301	Travel & Training	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues & Subscription	-	-	-	-	0.00%
311	Professional Services	4,125	-	1,875	-	-100.00%
311D	Professional Services - Testing	7,730	10,400	8,800	10,400	18.18%
311E	Professional Services-Industry Testing	2,267	5,100	4,290	5,100	18.88%
312	Advertising	-	500	-	500	100.00%
313	Printing	-	-	-	-	0.00%
314	Uniform Rental	-	-	-	-	0.00%
315	Administration Fees - NPDES	-	-	-	-	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
351	Maintenance - Equipment	-	-	-	-	0.00%
353	Maintenance - Buildings	-	-	-	-	0.00%
	<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<u>\$ 14,122</u>	<u>\$ 16,000</u>	<u>\$ 14,965</u>	<u>\$ 16,000</u>	6.92%
<b>400</b>	<b>CAPITAL OUTLAY</b>					
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
410	Depreciation Expense	-	-	-	-	0.00%
	<b>TOTAL CAPITAL OUTLAY:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>500</b>	<b>DEBT SERVICE</b>					
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEBT SERVICE:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>900</b>	<b>NON OPERATING</b>					
900	Non Operating	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL NON OPERATING:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
	<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<u>\$ 74,122</u>	<u>\$ 79,000</u>	<u>\$ 77,965</u>	<u>\$ 79,000</u>	1.33%

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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent or Change
100	PERSONNEL SERVICES					
141	Contract Labor	\$ 35,568	\$ 38,000	\$ 37,863	\$ 40,000	5.64%
	TOTAL PERSONNEL SERVICES:	\$ 35,568	\$ 38,000	\$ 37,863	\$ 40,000	5.64%
200	MATERIALS AND SUPPLIES					
201	Office Supplies	\$ 952	\$ 1,000	\$ 1,029	\$ 1,000	-2.82%
211	Janitorial Supplies	791	1,000	650	1,000	53.85%
214	Operating Supplies	-	1,000	-	1,000	100.00%
241	Safety Supplies	-	-	-	13,000	100.00%
260	Minor Equipment & Furnishings	643	600	-	600	100.00%
	TOTAL MATERIALS AND SUPPLIES:	\$ 2,386	\$ 3,600	\$ 1,679	\$ 16,600	888.68%
300	OTHER SERVICES AND CHARGES					
311	Professional Services	\$ 21,306	\$ 24,000	\$ 22,715	\$ 24,000	5.66%
312	Advertising	-	-	-	-	0.00%
315	Fees & Other Charges	791	1,500	600	1,500	150.00%
331	Utilities	18,213	25,000	20,232	25,000	23.57%
341	Rental of Equipment	45	3,760	2,265	3,760	65.99%
351	Equipment Maintenance	15,248	25,000	20,090	25,000	24.44%
353	Building Maintenance	5,950	10,000	6,340	10,000	57.73%
354	Facilities Maintenance	550	10,000	4,000	10,000	150.00%
362	Insurance	-	-	-	-	0.00%
	TOTAL OTHER SERVICES AND CHARGES:	\$ 62,104	\$ 99,260	\$ 76,242	\$ 99,260	30.19%
400	CAPITAL OUTLAY					
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building and Fixtures	1,425	3,500	-	5,000	100.00%
405	Facilities	-	15,000	16,696	15,000	-10.16%
410	Depreciation	-	-	-	-	0.00%
420	Amorization Expense	-	-	-	-	0.00%
430	Loss On Sale Of Fixed Asset	23,915	-	-	-	0.00%
	TOTAL CAPITAL OUTLAY:	\$ 25,340	\$ 18,500	\$ 16,696	\$ 20,000	19.79%
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	2,576,621	3,930,839	3,930,838	3,933,583	0.07%
502	Revenue Bond Trustee Fees	7,500	7,500	5,625	7,500	33.33%
502A	Note Expense	26,740	30,000	28,129	30,000	6.65%
503	Note Payments	121,563	450,000	417,411	450,000	7.81%
505	Lease Payments	-	-	-	-	0.00%
506	Bond Issue Costs	-	-	-	-	0.00%
	TOTAL DEBT SERVICE:	\$ 2,732,424	\$ 4,418,339	\$ 4,382,003	\$ 4,421,083	0.89%
900	NON OPERATING					
910	General Fund	\$ 2,000,000	\$ 2,250,000	\$ 2,250,000	\$ 3,390,000	50.67%
910S	General Fund - 40% Sales Tax	3,483,773	3,293,872	3,534,686	3,608,382	2.08%
915	Sapulpa Development Authority	30,000	30,000	30,000	-	-100.00%
930	Street & Alley Fund	350,000	560,000	560,004	140,000	-75.00%
931	Cemetery Maintenance Fund	155,000	155,000	155,000	160,000	3.23%
932	Hunting & Fishing	-	25,000	25,000	10,000	-60.00%
933	Golf Course	395,000	395,000	395,000	305,000	-22.78%
934	Library Fund	190,000	250,000	250,000	240,000	-4.00%
935	Parks & Recreation Services Fund	305,000	410,000	410,000	415,000	1.22%
936	Aquatics Center	90,000	120,000	120,000	35,000	-70.83%
944	Major Thoroughfare Fund	-	-	-	-	0.00%
945	Capital Improvements Fund	-	-	-	-	0.00%
946	W & S Improvements Fund	125,000	175,000	175,000	-	-100.00%
948	Water Resources Fund	-	-	-	-	0.00%
949	Sewer Ext & Development Fund	-	-	-	-	0.00%
959	Economic Development	-	-	-	-	0.00%
960	Grants & Aid Fund	386,215	-	-	-	0.00%
965	Street Impr Sales Tax	-	-	-	-	0.00%
998	Series 2012	-	-	-	-	0.00%
	TOTAL NON OPERATING:	\$ 7,509,988	\$ 7,663,872	\$ 7,904,690	\$ 8,303,382	5.04%
	TOTAL EXPENDITURES/APPROPRIATIONS:	\$ 10,367,809	\$ 12,241,571	\$ 12,419,173	\$ 12,900,325	3.87%



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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
141	Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL MATERIALS AND SUPPLIES:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>300 OTHER SERVICES AND CHARGES</b>						
311	Professional Services	\$ -	\$ -	\$ -	\$ -	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
351	Maintenance - Equipment	-	-	-	-	0.00%
352	Maintenance - Vehicle	-	-	-	-	0.00%
353	Maintenance - Buildings	-	-	-	-	0.00%
354	Maintenance - Facilities	-	-	-	-	0.00%
390	Contingency - For Expenses Not Budgeted	97,988	200,000	249,360	150,000	-39.85%
392	Contingency - Salary Adjustments	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:		<u>\$ 97,988</u>	<u>\$ 200,000</u>	<u>\$ 249,360</u>	<u>\$ 150,000</u>	-39.85%
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL CAPITAL OUTLAY:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>500 DEBT SERVICE</b>						
590	Contingency-Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>900 NON OPERATING</b>						
591-983	Trsfr Out: '94 G.O. Street Imp.	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u><u>\$ 97,988</u></u>	<u><u>\$ 200,000</u></u>	<u><u>\$ 249,360</u></u>	<u><u>\$ 150,000</u></u>	-39.85%

**SAPULPA DEVELOPMENT AUTHORITY FUND**

# CITY OF SAPULPA

6/17/2024

FUND: 15

## SAPULPA DEVELOPMENT AUTHORITY

### REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 24-25

**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 22-23	Budgeted 23-24	Estimated 23-24	Proposed 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Interest:</b>						
4081	Interest	\$ 1,350	\$ -	\$ 20,086	\$ 20,000	-0.43%
		<u>\$ 1,350</u>	<u>\$ -</u>	<u>\$ 20,086</u>	<u>\$ 20,000</u>	<u>-0.43%</u>
<b>Miscellaneous:</b>						
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>
<b>Transfers In:</b>						
4910	General Fund	\$ 500,000	\$ 500,000	\$ -	\$ -	0.00%
4920	SMA	30,000	30,000	30,000	-	-100.00%
		<u>\$ 530,000</u>	<u>\$ 530,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 531,350</u>	<u>\$ 530,000</u>	<u>\$ 50,086</u>	<u>\$ 20,000</u>	<u>-60.07%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
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	29,333	-	-100.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 29,326</u>	<u>\$ 479,326</u>	<u>\$ 29,333</u>	<u>\$ 450,000</u>	<u>1434.11%</u>
<b>USE OF FUND BALANCE</b>		<u>\$ 502,024</u>	<u>\$ 50,674</u>	<u>\$ 20,753</u>	<u>\$ (430,000)</u>	<u>-2171.99%</u>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 817</u>	<u>\$ 502,189</u>	<u>\$ 502,841</u>	<u>\$ 523,594</u>	<u>4.13%</u>
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 502,841</u>	<u>\$ 552,863</u>	<u>\$ 523,594</u>	<u>\$ 93,594</u>	<u>-82.12%</u>

**CAPITAL OUTLAY - DETAIL**

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



**OTHER OPERATING FUNDS**

**CITY OF SAPULPA**

6/17/2024

FUND: 29

**STORMWATER MANAGEMENT FUND**

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

**FISCAL YEAR 24-25**

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

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Licenses &amp; Permits:</b>						
4069	Erosion/Sediment Control Permit	\$ 3,510	\$ 1,500	\$ 4,500	\$ 1,500	-66.67%
		<u>\$ 3,510</u>	<u>\$ 1,500</u>	<u>\$ 4,500</u>	<u>\$ 1,500</u>	-66.67%
<b>Charges for Services:</b>						
4066	Stormwater Mgmt Fee-Residential	\$ 350,253	\$ 375,000	\$ 400,000	\$ 376,500	-5.88%
4067	Stormwater Mgmt Fee-Non-Residen	500,307	515,000	504,800	515,000	2.02%
		<u>\$ 850,560</u>	<u>\$ 890,000</u>	<u>\$ 904,800</u>	<u>\$ 891,500</u>	-1.47%
<b>Interest:</b>						
4081	Interest Earnings	\$ 18,504	\$ 2,000	\$ 48,000	\$ 2,000	-95.83%
		<u>\$ 18,504</u>	<u>\$ 2,000</u>	<u>\$ 48,000</u>	<u>\$ 2,000</u>	-95.83%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ 18,552	\$ 17,000	\$ 16,487	\$ 17,000	3.11%
4086	Reimbursements	13,580	-	458	-	-100.00%
4068	Non Compliance Fee	-	-	-	-	0.00%
		<u>\$ 32,132</u>	<u>\$ 17,000</u>	<u>\$ 16,945</u>	<u>\$ 17,000</u>	0.32%
<b>Transfers in:</b>						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
	<b>TOTAL REVENUES/RESOURCES</b>	<u>\$ 904,706</u>	<u>\$ 910,500</u>	<u>\$ 974,245</u>	<u>\$ 912,000</u>	-6.39%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 262,627	\$ 301,796	\$ 283,011	\$ 292,495	3.35%
200	Materials & Supplies	24,820	37,565	23,888	37,565	57.26%
300	Other Services & Charges	135,003	441,545	111,722	441,545	295.22%
400	Capital Outlay	345,424	150,000	54,000	159,000	194.44%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	265,673	85,000	337,766	92,700	-72.55%
	<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 1,033,547</u>	<u>\$ 1,015,906</u>	<u>\$ 810,387</u>	<u>\$ 1,023,305</u>	26.27%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ (128,841)</u>	<u>\$ (105,406)</u>	<u>\$ 163,858</u>	<u>\$ (111,305)</u>	-167.93%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 1,390,394</u>	<u>\$ 1,114,071</u>	<u>\$ 1,261,553</u>	<u>\$ 1,425,411</u>	12.99%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 1,261,553</u>	<u>\$ 1,008,665</u>	<u>\$ 1,425,411</u>	<u>\$ 1,314,106</u>	-7.81%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
401-Equipment	Trailer for Concrete Mixer	\$ 119,000
405C-Right of Way Acquisitions	Right of Ways	40,000
	<b>Total Fund Capital Outlay</b>	<u>\$ 159,000</u>

**NON OPERATING - DETAIL**

920-Transfer Out: SMA	Operating Tsfr for Administrative Expense	\$ 73,200
930-Transfer Out: Street & Alley	Operating Tsfr for Administrative Expense	19,500
	<b>Total Non Operating Expense</b>	<u>\$ 92,700</u>

FUND: 29  
EXPENDITURE/APPROPRIATION DETAIL

STORMWATER MANAGEMENT FUND

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 156,978	\$ 160,000	\$ 163,375	\$ 165,568	1.34%
102 Overtime	3,122	6,000	4,500	6,000	33.33%
107 Tenure Pay	425	763	763	763	0.00%
124 Tool/Equipment Allowance	963	960	960	960	0.00%
131 FICA Tax	9,445	10,400	9,775	10,326	5.64%
132 Medicare Tax	2,209	2,600	2,300	2,415	5.00%
133 Employee Insurance	41,240	63,300	41,290	48,655	17.84%
134 Worker's Compensation	6,096	7,487	6,800	7,487	10.10%
135 Unemployment Compensation	1,138	1,200	998	992	-0.60%
136 Retirement	4,362	4,086	4,300	4,329	0.67%
141 Contract Labor	36,650	45,000	47,950	45,000	-6.15%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 262,627</b>	<b>\$ 301,796</b>	<b>\$ 283,011</b>	<b>\$ 292,495</b>	<b>3.35%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 310	\$ 500	\$ 500	\$ 500	0.00%
211 Janitorial Supplies	305	450	425	450	5.88%
212 Chemicals	210	500	145	500	244.83%
214 Operating Supplies	892	1,500	1,500	1,500	0.00%
221 Fuel and Oil	21,380	25,000	17,378	25,000	43.86%
231 Minor Tools	490	350	320	350	9.38%
241 Safety Supplies	710	5,265	3,500	5,265	50.43%
242 Public Education Materials	-	4,000	-	4,000	100.00%
260 Minor Equipment & Furnishings	523	-	120	-	-100.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 24,820</b>	<b>\$ 37,565</b>	<b>\$ 23,888</b>	<b>\$ 37,565</b>	<b>57.26%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 3,423	\$ 11,160	\$ 240	\$ 11,160	4550.00%
302 Dues and Subscriptions	6,798	7,156	6,300	7,156	13.59%
311 Professional Services	-	30,000	2,250	30,000	1233.33%
311A Professional Services (Design)	25,701	60,000	31,183	60,000	92.41%
311B Professional Services (Bid, CA & RF)	-	-	-	-	0.00%
311D Professional Services -Testing	-	-	-	-	0.00%
312 Advertising	-	500	-	500	100.00%
313 Printing	-	500	-	500	100.00%
314 Uniforms	679	700	768	700	-8.90%
315 Administration Fees - NPDES	-	1,500	-	1,500	100.00%
317 Abatements	-	5,000	-	5,000	100.00%
321 Pollution Prevention	920	5,000	4,000	5,000	25.00%
323 Survey & Title Research	-	-	-	-	0.00%
331 Utilities	-	-	-	-	0.00%
332 Communications	1,280	1,240	1,150	1,240	7.83%
341 Rental of Equipment	1,067	7,800	-	7,800	100.00%
351 Maintenance - Equipment	23,337	31,209	17,500	31,209	78.34%
352 Maintenance - Vehicles	8,602	8,000	13,035	8,000	-38.63%
353 Maintenance - Buildings	537	700	250	700	180.00%
354 Maintenance - Facilities	27,907	46,080	35,046	46,080	31.48%
390 Contingency for Items not Budgeted	34,752	225,000	-	225,000	100.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 135,003</b>	<b>\$ 441,545</b>	<b>\$ 111,722</b>	<b>\$ 441,545</b>	<b>295.22%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ 110,000	\$ 54,000	\$ 119,000	120.37%
403 Vehicles	-	-	-	-	0.00%
404 Building & Fixtures	-	-	-	-	0.00%
405B Facilities - Contract	325,424	-	-	-	0.00%
405C Right-of-Way Acquisitions	20,000	40,000	-	40,000	100.00%
406 Land	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 345,424</b>	<b>\$ 150,000</b>	<b>\$ 54,000</b>	<b>\$ 159,000</b>	<b>194.44%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
920 Transfer Out: SMA	\$ 242,773	\$ 62,100	\$ 62,100	\$ 73,200	17.87%
930 Street & Alley	22,900	22,900	22,900	19,500	-14.85%
945 Transfer Out: CIP	-	-	-	-	0.00%
960 Transfer Out: Grants & Aid	-	-	252,766	-	-100.00%
965 Transfer Out: Street Impr Sales Tax	-	-	-	-	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ 265,673</b>	<b>\$ 85,000</b>	<b>\$ 337,766</b>	<b>\$ 92,700</b>	<b>-72.55%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 1,033,547</b>	<b>\$ 1,015,906</b>	<b>\$ 810,387</b>	<b>\$ 1,023,305</b>	<b>26.27%</b>

# CITY OF SAPULPA

6/17/2024

FUND: 30

## STREET & ALLEY

### REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 24-25

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

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Taxes:</b>						
4006	Motor Vehicle Tax	\$ 162,126	\$ 170,000	\$ 156,419	\$ 170,000	8.68%
4007	Gasoline Excise Tax	39,393	38,000	39,843	40,000	0.39%
		<u>\$ 201,519</u>	<u>\$ 208,000</u>	<u>\$ 196,262</u>	<u>\$ 210,000</u>	7.00%
<b>Interest:</b>						
4081	Interest Earnings	\$ 1,566	\$ 700	\$ 9,978	\$ 7,500	-24.83%
		<u>\$ 1,566</u>	<u>\$ 700</u>	<u>\$ 9,978</u>	<u>\$ 7,500</u>	-24.83%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	4,743	-	49,457	-	-100.00%
4087	Sale of Capital Assets	-	-	30,000	-	-100.00%
		<u>\$ 4,743</u>	<u>\$ -</u>	<u>\$ 79,457</u>	<u>\$ -</u>	-100.00%
<b>Transfers In:</b>						
4920	SMA	\$ 350,000	\$ 560,000	\$ 560,000	\$ 140,000	-75.00%
4929	STORMWATER MANAGEMENT	22,900	22,900	22,900	19,500	-14.85%
4945	CIP	-	-	-	-	0.00%
		<u>\$ 372,900</u>	<u>\$ 582,900</u>	<u>\$ 582,900</u>	<u>\$ 159,500</u>	-72.64%
<b>TOTAL REVENUE/RESOURCES</b>		<u><u>\$ 580,728</u></u>	<u><u>\$ 791,600</u></u>	<u><u>\$ 868,597</u></u>	<u><u>\$ 377,000</u></u>	-56.60%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 538,795	\$ 767,181	\$ 588,156	\$ 698,102	18.69%
200	Materials & Supplies	41,901	60,500	50,873	59,000	15.98%
300	Other Services & Charges	36,929	66,340	59,430	66,340	11.63%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u><u>\$ 617,625</u></u>	<u><u>\$ 894,021</u></u>	<u><u>\$ 698,459</u></u>	<u><u>\$ 823,442</u></u>	17.89%
<b>CHANGE IN FUND BALANCE</b>		<u><u>\$ (36,897)</u></u>	<u><u>\$ (102,421)</u></u>	<u><u>\$ 170,138</u></u>	<u><u>\$ (446,442)</u></u>	-362.40%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u><u>\$ 346,842</u></u>	<u><u>\$ 265,427</u></u>	<u><u>\$ 309,945</u></u>	<u><u>\$ 480,083</u></u>	54.89%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u><u>\$ 309,945</u></u>	<u><u>\$ 163,006</u></u>	<u><u>\$ 480,083</u></u>	<u><u>\$ 33,641</u></u>	-92.99%



FUND: 30  
EXPENDITURES/APPROPRIATIONS DETAIL

STREET & ALLEY

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 373,571	\$ 489,250	\$ 404,024	\$ 465,523	15.22%
102 Overtime	10,324	16,250	20,096	16,250	-19.14%
104 Specialty Pay	-	-	-	-	0.00%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	761	1,492	-	1,492	100.00%
107 Tenure Pay	7,540	8,064	6,938	8,064	16.23%
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	23,200	36,000	24,574	36,000	46.50%
132 Medicare Tax	5,427	7,600	5,952	7,356	23.59%
133 Employee Insurance	86,556	161,900	89,713	117,291	30.74%
134 Worker's Compensation	20,108	25,100	25,100	25,100	0.00%
135 Unemployment Compensation	2,477	3,575	2,521	2,976	18.05%
136 Retirement	7,027	16,150	7,438	16,250	118.47%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 538,795</b>	<b>\$ 767,181</b>	<b>\$ 588,156</b>	<b>\$ 698,102</b>	<b>18.69%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 256	\$ 400	\$ 300	\$ 400	33.33%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	308	500	125	500	300.00%
212 Chemicals	-	-	-	-	0.00%
214 Operating Supplies	1,543	3,000	850	1,500	76.47%
221 Fuel and Oil	38,422	50,000	45,000	50,000	11.11%
231 Minor Tools	52	100	100	100	0.00%
241 Safety Supplies	1,150	2,500	2,498	2,500	0.08%
251 Sign Supplies	-	-	-	-	0.00%
260 Minor Equipment & Furnishings	170	4,000	2,000	4,000	100.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 41,901</b>	<b>\$ 60,500</b>	<b>\$ 50,873</b>	<b>\$ 59,000</b>	<b>15.98%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 170	\$ 5,500	\$ 500	\$ 5,500	1000.00%
302 Dues and Subscriptions	-	-	-	-	0.00%
311 Professional Services	-	-	-	-	0.00%
314 Uniform Cleaning	1,396	1,500	1,500	1,500	0.00%
331 Utilities	-	-	-	-	0.00%
332 Communications	566	840	600	840	40.00%
341 Rental of Equipment	-	500	500	500	0.00%
351 Maintenance - Equipment	24,321	40,000	39,331	40,000	1.70%
352 Maintenance - Vehicles	9,761	15,000	15,000	15,000	0.00%
353 Maintenance - Buildings	502	2,000	1,000	2,000	100.00%
354 Maintenance - Facilities	213	1,000	999	1,000	0.10%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 36,929</b>	<b>\$ 66,340</b>	<b>\$ 59,430</b>	<b>\$ 66,340</b>	<b>11.63%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405A Facilities - In House	-	-	-	-	0.00%
405B Facilities - Contract	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
945 Transfer Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 617,625</b>	<b>\$ 894,021</b>	<b>\$ 698,459</b>	<b>\$ 823,442</b>	<b>17.89%</b>

# CITY OF SAPULPA

6/17/2024

FUND: 31

## CEMETERY MAINTENANCE

### REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY FISCAL YEAR 24-25

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Charges for Service</b>						
4050	Chapel Rates	\$ -	\$ -	\$ -	\$ -	0.00%
4051	Maintenance (Openings & Closings)	60,500	50,000	57,500	60,000	4.35%
4052	Lot Sales	73,150	65,000	50,000	60,000	20.00%
		<u>\$ 133,650</u>	<u>\$ 115,000</u>	<u>\$ 107,500</u>	<u>\$ 120,000</u>	11.63%
<b>Interest:</b>						
4081	Interest Earnings	\$ 963	\$ 500	\$ 2,750	\$ 2,500	-9.09%
		<u>\$ 963</u>	<u>\$ 500</u>	<u>\$ 2,750</u>	<u>\$ 2,500</u>	-9.09%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ 10	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	-	-	-	0.00%
4087	Sales of Fixed Assets	-	-	9,110	-	-100.00%
		<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 9,110</u>	<u>\$ -</u>	-100.00%
<b>Transfers In:</b>						
4910S	General Fund (Sales Tax)	\$ 218,806	\$ 205,867	\$ 220,918	\$ 225,524	2.08%
4920	SMA	155,000	155,000	155,000	160,000	3.23%
		<u>\$ 373,806</u>	<u>\$ 360,867</u>	<u>\$ 375,918</u>	<u>\$ 385,524</u>	2.56%
<b>TOTAL REVENUE/RESOURCES</b>		<u><u>\$ 508,429</u></u>	<u><u>\$ 476,367</u></u>	<u><u>\$ 495,278</u></u>	<u><u>\$ 508,024</u></u>	2.57%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 438,685	\$ 487,533	\$ 426,868	\$ 495,151	16.00%
200	Materials & Supplies	27,589	33,770	29,244	33,770	15.48%
300	Other Services & Charges	45,359	57,030	47,057	58,830	25.02%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	16,706	14,375	13,438	15,000	11.62%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u><u>\$ 528,339</u></u>	<u><u>\$ 592,708</u></u>	<u><u>\$ 516,607</u></u>	<u><u>\$ 602,751</u></u>	16.67%
<b>CHANGE IN FUND BALANCE</b>		<u><u>\$ (19,910)</u></u>	<u><u>\$ (116,341)</u></u>	<u><u>\$ (21,329)</u></u>	<u><u>\$ (94,727)</u></u>	344.12%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u><u>\$ 161,643</u></u>	<u><u>\$ 134,762</u></u>	<u><u>\$ 141,733</u></u>	<u><u>\$ 120,404</u></u>	-15.05%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u><u>\$ 141,733</u></u>	<u><u>\$ 18,421</u></u>	<u><u>\$ 120,404</u></u>	<u><u>\$ 25,677</u></u>	-78.67%

**NON OPERATING - DETAIL**

943-Tsfr Out: Cem Perpetual Care	Required Revenue (12.5%) Transfer	\$ 15,000
	Total Non Operating	<u>\$ 15,000</u>

## EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 227,309	\$ 259,430	\$ 225,068	\$ 245,086	8.89%
102 Overtime	22,735	25,750	19,633	25,750	31.16%
103 Holiday Pay	-	-	-	-	0.00%
104 Specialty Pay	-	-	-	-	0.00%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	2,957	4,800	2,957	4,800	62.33%
107 Tenure Pay	4,600	5,188	4,600	5,188	12.78%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	1,565	1,860	1,860	1,860	0.00%
131 FICA Tax	15,533	18,250	13,954	17,360	24.41%
132 Medicare Tax	3,633	4,700	3,549	4,059	14.37%
133 Employee Insurance	44,237	49,840	47,923	63,382	32.26%
134 Worker's Compensation	10,668	11,735	10,668	11,735	10.00%
135 Unemployment Compensation	1,598	1,980	1,688	1,822	7.94%
136 Retirement	7,810	9,000	7,728	7,269	-5.94%
141 Contract Labor	96,040	95,000	87,240	106,840	22.47%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 438,685</b>	<b>\$ 487,533</b>	<b>\$ 426,868</b>	<b>\$ 495,151</b>	<b>16.00%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 53	\$ 130	\$ 103	\$ 130	26.21%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	314	440	440	440	0.00%
212 Chemicals	4,924	9,000	6,900	9,000	30.43%
214 Operating Supplies	996	1,400	1,212	1,400	15.51%
221 Fuel and Oil	14,781	14,000	13,480	14,000	3.86%
231 Minor Tools	1,096	2,000	1,996	2,000	0.20%
241 Safety Supplies	1,473	1,800	563	1,800	219.72%
260 Minor Equipment & Furnishings	3,952	5,000	4,550	5,000	9.89%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 27,589</b>	<b>\$ 33,770</b>	<b>\$ 29,244</b>	<b>\$ 33,770</b>	<b>15.48%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 260	\$ 1,000	\$ 610	\$ 1,000	63.93%
302 Dues and Subscriptions	228	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	209	1,150	1,109	1,150	3.70%
331 Utilities	10,727	11,500	11,500	11,500	0.00%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	700	700	700	0.00%
351 Maintenance - Equipment	12,785	16,500	8,232	16,500	100.44%
352 Maintenance - Vehicles	5,054	4,500	6,053	4,500	-25.66%
353 Maintenance - Buildings	5,574	10,750	5,798	10,750	85.41%
354 Maintenance - Facilities	10,522	8,200	10,327	10,000	-3.17%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 45,359</b>	<b>\$ 57,030</b>	<b>\$ 47,057</b>	<b>\$ 58,830</b>	<b>25.02%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405B Facilities - Contract	-	-	-	-	0.00%
407 Books	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
943 Transfer out: Perpetual Care	\$ 16,706	\$ 14,375	\$ 13,438	\$ 15,000	11.62%
945 Transfer out: Capital Improvements	-	-	-	-	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ 16,706</b>	<b>\$ 14,375</b>	<b>\$ 13,438</b>	<b>\$ 15,000</b>	<b>11.62%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 528,339</b>	<b>\$ 592,708</b>	<b>\$ 516,607</b>	<b>\$ 602,751</b>	<b>16.67%</b>

# CITY OF SAPULPA

6/17/2024

FUND: 32

## HUNTING & FISHING

### REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 24-25

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

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Licenses &amp; Permits:</b>						
4049	Short/Long	\$ 14	\$ -	\$ -		0.00%
4050	Trout Fishing Permits	-	-	-		0.00%
4050.0	Trout Permits - Vendor Sales	-	-	-		0.00%
4050.02	Fishing Permits	35,988	25,000	30,012	30,000	-0.04%
4050.02A	Fishing Permits- Vendor Sales	-	1,000	-	1,000	100.00%
4050.03	Hunting Permits	350	700	470	700	48.94%
4053	Catfish/Panfish Permits	-	-	-	-	0.00%
4053C	Catfish/Panfish Permits - Vendor Sales	-	-	-	-	0.00%
		<u>\$ 36,352</u>	<u>\$ 26,700</u>	<u>\$ 30,482</u>	<u>\$ 31,700</u>	4.00%
<b>Charges for Services:</b>						
4054	Camping Fees	\$ 7,064	\$ 8,000	\$ 19,318	\$ 8,000	-58.59%
		<u>\$ 7,064</u>	<u>\$ 8,000</u>	<u>\$ 19,318</u>	<u>\$ 8,000</u>	-58.59%
<b>Interest:</b>						
4081	Interest Earnings	\$ 220	\$ 75	\$ 1,226	\$ 1,000	-18.43%
		<u>\$ 220</u>	<u>\$ 75</u>	<u>\$ 1,226</u>	<u>\$ 1,000</u>	-18.43%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ (63)	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	886	-	-100.00%
		<u>\$ (63)</u>	<u>\$ -</u>	<u>\$ 886</u>	<u>\$ -</u>	-100.00%
<b>Transfers In:</b>						
4920	SMA	\$ -	\$ 25,000	\$ 25,000	\$ 10,000	-60.00%
		<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 10,000</u>	-60.00%
	<b>TOTAL REVENUE/RESOURCES</b>	<u>\$ 43,573</u>	<u>\$ 59,775</u>	<u>\$ 76,912</u>	<u>\$ 50,700</u>	-34.08%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 11,274	\$ 20,000	\$ 18,824	\$ 20,000	6.25%
200	Materials & Supplies	497	1,300	1,275	1,300	1.96%
300	Other Services & Charges	14,103	30,750	31,160	46,750	50.03%
400	Capital Outlay	18,179	25,000	25,000	25,000	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 44,053</u>	<u>\$ 77,050</u>	<u>\$ 76,259</u>	<u>\$ 93,050</u>	22.02%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ (480)</u>	<u>\$ (17,275)</u>	<u>\$ 653</u>	<u>\$ (42,350)</u>	-6585.45%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 46,123</u>	<u>\$ 20,272</u>	<u>\$ 45,643</u>	<u>\$ 46,296</u>	1.43%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 45,643</u>	<u>\$ 2,997</u>	<u>\$ 46,296</u>	<u>\$ 3,946</u>	-91.48%

**CAPITAL OUTLAY - DETAIL**

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

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
102 Overtime	-	-	-	-	0.00%
103 Holiday Pay	-	-	-	-	0.00%
104 Specialty Pay	-	-	-	-	0.00%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
131 FICA Tax	-	-	-	-	0.00%
132 Medicare Tax	-	-	-	-	0.00%
133 Employee Insurance	-	-	-	-	0.00%
134 Worker's Compensation	-	-	-	-	0.00%
135 Unemployment Compensation	-	-	-	-	0.00%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	8,750	15,000	14,750	15,000	1.69%
142 Permit Sales Commission	2,524	5,000	4,074	5,000	22.73%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 11,274</b>	<b>\$ 20,000</b>	<b>\$ 18,824</b>	<b>\$ 20,000</b>	<b>6.25%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202 Postage	-	-	-	-	0.00%
203 Film Processing	-	-	-	-	0.00%
211 Janitorial Supplies	497	800	775	800	3.23%
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%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 497</b>	<b>\$ 1,300</b>	<b>\$ 1,275</b>	<b>\$ 1,300</b>	<b>1.96%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302 Dues and Subscriptions	-	-	-	-	0.00%
311 Professional Services	-	2,500	2,500	2,500	0.00%
312 Advertising	198	500	500	500	0.00%
313 Printing	1,300	2,000	1,500	2,000	33.33%
314 Uniform Cleaning	-	-	-	-	0.00%
331 Utilities	8,744	15,000	11,000	15,000	36.36%
332 Communications	1,081	1,000	1,100	1,000	-9.09%
341 Rental of Equipment	-	-	-	-	0.00%
342 Operations Lease	210	250	210	250	19.05%
351 Maintenance - Equipment	75	500	-	500	100.00%
353 Maintenance - Buildings/Fixtures	-	-	350	5,000	1328.57%
354 Maintenance - Facilities	2,495	9,000	14,000	20,000	42.86%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 14,103</b>	<b>\$ 30,750</b>	<b>\$ 31,160</b>	<b>\$ 46,750</b>	<b>50.03%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405A Fish Stockings	18,179	25,000	25,000	25,000	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 18,179</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
945 Transfer Out: CIP	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 44,053</b>	<b>\$ 77,050</b>	<b>\$ 76,259</b>	<b>\$ 93,050</b>	<b>22.02%</b>

# CITY OF SAPULPA

6/17/2024

FUND: 33

## GOLF COURSE

### REVENUES/RESOURCES AND EXPENSES/APPROPRIATIONS SUMMARY FISCAL YEAR 24-25

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

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Charges for Service:</b>						
4049	Short/Long	\$ 495	\$ -	\$ 1,400	\$ -	-100.00%
4050	Golf Fees	142,919	145,000	152,575	163,350	7.06%
4050-2	Golf Membership Revenue	46,157	55,000	66,918	68,000	1.62%
4053	Concession Revenue-Alcohol	27,758	25,000	30,046	27,500	-8.47%
4054	Concession Revenue	47,034	45,000	59,545	60,000	0.76%
4055	Surcharge - Capital Improvements	46,473	49,000	50,602	49,000	-3.17%
4064	Cart Rental Fees	98,487	100,000	109,770	130,000	18.43%
4065	Driving Range Fees	7,996	7,000	7,566	7,000	-7.48%
		<u>\$ 417,319</u>	<u>\$ 426,000</u>	<u>\$ 478,422</u>	<u>\$ 504,850</u>	5.52%
<b>Interest:</b>						
4081	Interest Earnings	\$ 2,478	\$ 1,000	\$ 14,442	\$ 6,500	-54.99%
		<u>\$ 2,478</u>	<u>\$ 1,000</u>	<u>\$ 14,442</u>	<u>\$ 6,500</u>	-54.99%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ (51)	\$ -	\$ -	\$ -	0.00%
4082	Promotion Income-Advertising	-	-	-	-	0.00%
4083	Pro Shop Sales	24,296	27,500	27,950	34,000	21.65%
4084	Donations	-	-	-	-	
4086	Reimbursements	835	-	4,415	-	-100.00%
4087	Sale of Capital Assets	-	-	7,385	-	-100.00%
4900	Contributed Capital Revenue	-	-	-	-	0.00%
		<u>\$ 25,080</u>	<u>\$ 27,500</u>	<u>\$ 39,750</u>	<u>\$ 34,000</u>	-14.47%
<b>Transfers In:</b>						
4920	SMA	\$ 395,000	\$ 395,000	\$ 395,000	\$ 305,000	-22.78%
		<u>\$ 395,000</u>	<u>\$ 395,000</u>	<u>\$ 395,000</u>	<u>\$ 305,000</u>	-22.78%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 839,877</u>	<u>\$ 849,500</u>	<u>\$ 927,614</u>	<u>\$ 850,350</u>	-8.33%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 538,278	\$ 676,776	\$ 621,301	\$ 719,737	15.84%
200	Materials & Supplies	160,454	196,200	167,200	174,200	4.19%
300	Other Services & Charges	94,584	117,675	112,209	124,775	11.20%
400	Capital Outlay	17,828	-	6,553	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 811,144</u>	<u>\$ 990,651</u>	<u>\$ 907,263</u>	<u>\$ 1,018,712</u>	12.28%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 28,733</u>	<u>\$ (141,151)</u>	<u>\$ 20,351</u>	<u>\$ (168,362)</u>	-927.29%
<b>ESTIMATED BEGINNING DESIGNATED FUND BALANCE</b>		<u>\$ 183,097</u>	<u>\$ 227,450</u>	<u>\$ 229,570</u>	<u>\$ 280,172</u>	22.04%
<b>ESTIMATED BEGINNING UNRESERVED FUND BALANCE</b>		<u>\$ 287,974</u>	<u>\$ 241,075</u>	<u>\$ 270,234</u>	<u>\$ 239,983</u>	-11%
<b>ESTIMATED BEGINNING TOTAL FUND BALANCE</b>		<u>\$ 471,071</u>	<u>\$ 468,525</u>	<u>\$ 499,804</u>	<u>\$ 520,155</u>	4.07%
<b>ESTIMATED ENDING DESIGNATED FUND BALANCE</b>		<u>\$ 229,570</u>	<u>\$ 276,450</u>	<u>\$ 280,172</u>	<u>\$ 329,172</u>	17.49%
<b>ESTIMATED ENDING UNRESERVED FUND BALANCE</b>		<u>\$ 270,234</u>	<u>\$ 50,924</u>	<u>\$ 239,983</u>	<u>\$ 22,621</u>	-90.57%
<b>ESTIMATED ENDING TOTAL FUND BALANCE</b>		<u>\$ 499,804</u>	<u>\$ 327,374</u>	<u>\$ 520,155</u>	<u>\$ 351,793</u>	-32.37%

EXPENDITURE/APPROPRIATION DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 384,398	\$ 461,440	\$ 440,402	\$ 502,216	14.04%
102 Overtime	6,270	7,000	5,525	7,000	26.70%
105 Severance Pay	1,864	-	4,552	-	-100.00%
106 Sick Leave Incentive Pay	1,248	4,356	2,646	4,356	64.63%
107 Tenure Pay	5,808	6,200	6,201	6,200	-0.02%
124 Tool/Equipment Allowance	842	980	835	840	0.60%
131 FICA Tax	23,104	31,000	25,967	32,316	24.45%
132 Medicare Tax	5,403	6,900	6,268	7,557	20.56%
133 Employee Insurance	84,460	115,600	95,518	116,852	22.34%
134 Worker's Compensation	18,965	22,700	19,251	22,700	17.92%
135 Unemployment Compensation	2,756	4,100	3,245	3,445	6.16%
136 Retirement	3,160	16,500	10,891	16,255	49.25%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 538,278</b>	<b>\$ 676,776</b>	<b>\$ 621,301</b>	<b>\$ 719,737</b>	<b>15.84%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 585	\$ 1,200	\$ 700	\$ 1,200	71.43%
211 Janitorial Supplies	2,575	3,000	3,142	3,000	-4.52%
212 Chemicals	37,495	62,000	28,426	40,000	40.72%
213 Op Sup-Concession	59,675	62,500	69,598	62,500	-10.20%
214 Operational Supplies	-	-	-	-	0.00%
215 Pro Shop Merchandise	34,822	30,000	37,583	30,000	-20.18%
221 Fuel and Oil	21,586	28,000	21,315	28,000	31.36%
231 Minor Tools	991	2,500	1,345	2,500	85.87%
241 Safety Supplies	755	2,000	1,615	2,000	23.84%
260 Minor Equipment & Furnishings	1,970	5,000	3,476	5,000	43.84%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 160,454</b>	<b>\$ 196,200</b>	<b>\$ 167,200</b>	<b>\$ 174,200</b>	<b>4.19%</b>
<b>300 OTHER SERVICE AND CHARGES</b>					
301 Training and Travel	\$ 259	\$ 9,000	\$ -	\$ 9,000	100.00%
302 Dues and Subscriptions	3,649	2,250	1,730	2,250	30.06%
303 Credit Card Processing Fees	15,579	20,000	20,601	24,000	16.50%
311 Professional Services	-	-	1,125	-	-100.00%
311.01 Professional Services -Designated	-	-	-	-	0.00%
312 Advertising	-	-	234	-	-100.00%
313 Printing	249	500	-	500	100.00%
314 Uniform Cleaning	1,039	2,000	1,745	2,000	14.61%
331 Utilities	20,163	17,000	16,439	18,000	9.50%
332 Communications	2,301	900	3,107	3,000	-3.44%
341 Rental of Equipment	700	2,600	1,500	2,600	73.33%
342 Lease Purchase	-	-	-	-	0.00%
351 Maintenance - Equipment	16,351	19,925	20,108	19,925	-0.91%
352 Maintenance - Vehicles	1,628	7,500	6,925	7,500	8.30%
353 Maintenance - Buildings	3,161	10,000	3,400	10,000	194.12%
354 Maintenance - Facilities	29,505	26,000	35,295	26,000	-26.34%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 94,584</b>	<b>\$ 117,675</b>	<b>\$ 112,209</b>	<b>\$ 124,775</b>	<b>11.20%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ 7,137	\$ -	\$ 6,553	\$ -	-100.00%
401.01 Equipment-Designated	-	-	-	-	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405.01 Facilities - Designated	-	-	-	-	0.00%
405B Facilities - Contract	7,900	-	-	-	0.00%
430 Loss on Sale of FA	2,791	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 17,828</b>	<b>\$ -</b>	<b>\$ 6,553</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>500 DEBT SERVICE</b>					
501D Note Payments - Golf Carts	-	-	-	-	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
945 Trsf Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$811,144</b>	<b>\$990,651</b>	<b>\$907,263</b>	<b>\$1,018,712</b>	<b>12.28%</b>



**CITY OF SAPULPA  
LIBRARY FUND**

6/17/2024

FUND: 34

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 24-25**

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Intergovernmental:</b>						
4031	State Aid Grant	\$ 12,585	\$ -	\$ 14,848	\$ -	-100.00%
4091	OK Dept of Libraries	-	-	14,204	-	-100.00%
		<u>\$ 12,585</u>	<u>\$ -</u>	<u>\$ 29,052</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>Fines &amp; Forfeitures:</b>						
4072	Book Fines	\$ 539	\$ 500	\$ 475	\$ 500	5.26%
		<u>\$ 539</u>	<u>\$ 500</u>	<u>\$ 475</u>	<u>\$ 500</u>	<u>5.26%</u>
<b>Charges for Services:</b>						
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>
<b>Interest:</b>						
4081	Interest Earnings	\$ 635	\$ 100	\$ 3,100	\$ 100	-96.77%
		<u>\$ 635</u>	<u>\$ 100</u>	<u>\$ 3,100</u>	<u>\$ 100</u>	<u>-96.77%</u>
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ 2,599	\$ 3,500	\$ 2,800	\$ 3,500	25.00%
4082	Donations	150	-	173	-	-100.00%
4086	Reimbursements	-	-	-	-	0.00%
4092	Grant - Private	1,500	-	-	-	0.00%
		<u>\$ 4,249</u>	<u>\$ 3,500</u>	<u>\$ 2,973</u>	<u>\$ 3,500</u>	<u>17.73%</u>
<b>Transfers In:</b>						
4910S	General Fund (Sales Tax)	\$ 218,806	\$ 205,867	\$ 220,918	\$ 225,524	2.08%
4920	SMA	190,000	250,000	250,000	240,000	-4.00%
		<u>\$ 408,806</u>	<u>\$ 455,867</u>	<u>\$ 470,918</u>	<u>\$ 465,524</u>	<u>-1.15%</u>
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 426,934</u>	<u>\$ 460,087</u>	<u>\$ 506,638</u>	<u>\$ 469,744</u>	<u>-7.28%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 314,062	\$ 352,334	\$ 325,487	\$ 376,140	15.56%
200	Materials & Supplies	17,202	28,914	19,863	32,786	65.06%
300	Other Services & Charges	95,170	121,011	112,219	135,239	20.51%
400	Capital Outlay	31,942	16,100	46,043	18,600	-59.60%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 458,376</u>	<u>\$ 518,359</u>	<u>\$ 503,612</u>	<u>\$ 562,765</u>	<u>11.75%</u>
<b>CHANGE IN FUND BALANCE</b>		\$ (31,442)	\$ (68,272)	\$ 3,026	\$ (93,021)	-3174.06%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 148,839	\$ 107,109	\$ 117,397	\$ 120,423	2.58%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 117,397	\$ 48,837	\$ 120,423	\$ 27,402	-77.25%

**CAPITAL OUTLAY - DETAIL**

407-Books

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

\$ 18,600

Total Fund Capital Outlay

\$ 18,600

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 232,414	\$ 253,380	\$ 243,732	\$ 258,461	6.04%
102 Overtime	188	500	168	500	197.62%
105 Severance Pay	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	-	-	-	-	0.00%
107 Tenure Pay	676	1,238	888	1,238	39.41%
121 Car Allowance	-	-	-	-	0.00%
131 FICA Tax	14,071	17,000	14,013	16,026	14.37%
132 Medicare Tax	3,291	3,800	3,274	3,748	14.48%
133 Employee Insurance	32,467	39,052	32,467	41,022	26.35%
134 Worker's Compensation	10,414	12,333	10,414	12,333	18.43%
135 Unemployment Compensation	1,727	2,280	1,725	1,758	1.91%
136 Retirement	2,074	3,500	2,066	5,303	156.68%
141 Contract Labor	16,740	19,251	16,740	35,751	113.57%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 314,062</b>	<b>\$ 352,334</b>	<b>\$ 325,487</b>	<b>\$ 376,140</b>	<b>15.56%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 12,770	\$ 18,719	\$ 14,339	\$ 21,269	48.33%
202 Postage	-	1,380	600	1,380	130.00%
211 Janitorial Supplies	1,197	4,140	1,615	4,761	194.80%
212 Chemicals	2,203	-	-	-	0.00%
214 Operational Supplies	249	1,116	678	1,283	89.23%
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	643	3,559	2,631	4,093	55.57%
290 Grant Expense-Other	140	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 17,202</b>	<b>\$ 28,914</b>	<b>\$ 19,863</b>	<b>\$ 32,786</b>	<b>65.06%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 820	\$ 6,950	\$ 1,309	\$ 6,950	430.94%
301A Training and Travel - Grants	-	-	1,023	-	-100.00%
301B Training and Travel - State Aid	-	-	-	-	0.00%
302 Dues and Subscriptions	19,937	22,186	20,325	25,514	25.53%
311 Professional Services	1,500	3,450	5,400	3,450	-36.11%
312 Advertising	236	575	500	665	0.00%
313 Printing	25	250	-	360	100.00%
314 Uniform Cleaning	-	-	-	-	0.00%
331 Utilities	28,629	28,500	29,000	29,000	0.00%
332 Communications	-	-	-	1,200	100.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	16,901	30,600	23,408	30,600	30.72%
353 Maintenance - Buildings	26,345	25,000	17,402	25,000	43.66%
354 Maintenance - Facilities	777	3,500	13,852	12,500	-9.76%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 95,170</b>	<b>\$ 121,011</b>	<b>\$ 112,219</b>	<b>\$ 135,239</b>	<b>20.51%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
401A Equipment (State Aid Grants)	79	-	7,666	-	-100.00%
401B Equipment (Private Grants)	-	-	-	-	0.00%
402 Furniture	-	-	-	-	0.00%
402A Furniture (State Aid Grants)	1,433	-	11,564	-	-100.00%
402B Furniture - Grant	16,450	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
406 Land	-	-	-	-	0.00%
407 Books	12,672	16,100	12,089	18,600	54.11%
407A Books (State Aid Grants)	1,308	-	14,744	-	-100.00%
407B Books (Donations)	-	-	-	-	0.00%
407C Books (Grants)	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 31,942</b>	<b>\$ 16,100</b>	<b>\$ 46,043</b>	<b>\$ 18,600</b>	<b>-59.60%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
945 Trsf Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 458,376</b>	<b>\$ 518,359</b>	<b>\$ 503,612</b>	<b>\$ 562,765</b>	<b>11.75%</b>

# CITY OF SAPULPA

6/17/2024

FUND: 35

## PARKS & RECREATION SERVICES FUND

### REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 24-25

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Charges for Services:</b>						
4054	Concession Revenue	\$ 2,096	\$ 2,000	\$ 3,921	\$ 2,000	-48.99%
4062	Recreation Program Income	310	-	282	-	-100.00%
4063	Admissions	953	-	-	-	0.00%
4088	Rental Income	13,093	11,000	25,126	11,000	-56.22%
		<u>\$ 16,452</u>	<u>\$ 13,000</u>	<u>\$ 29,329</u>	<u>\$ 13,000</u>	<u>-55.68%</u>
<b>Interest:</b>						
4081	Interest Earnings	\$ 728	\$ 300	\$ 3,540	\$ 300	-91.53%
		<u>\$ 728</u>	<u>\$ 300</u>	<u>\$ 3,540</u>	<u>\$ 300</u>	<u>-91.53%</u>
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ 1	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	\$ -	\$ -	\$ -	
4086	Reimbursements	7,487	-	11,950	-	-100.00%
		<u>\$ 7,488</u>	<u>\$ -</u>	<u>\$ 11,950</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>Transfers In:</b>						
4910S	General Fund (Sales Tax)	\$ 437,613	\$ 411,734	\$ 441,836	\$ 451,048	2.08%
4920	SMA	305,000	410,000	410,000	415,000	1.22%
		<u>\$ 742,613</u>	<u>\$ 821,734</u>	<u>\$ 851,836</u>	<u>\$ 866,048</u>	<u>1.67%</u>
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 767,281</u>	<u>\$ 835,034</u>	<u>\$ 896,655</u>	<u>\$ 879,348</u>	<u>-1.93%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 598,330	\$ 669,134	\$ 633,786	\$ 714,185	12.69%
200	Materials & Supplies	56,452	62,900	48,009	66,100	37.68%
300	Other Services & Charges	161,234	207,850	200,748	227,850	13.50%
400	Capital Outlay	22,466	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 838,482</u>	<u>\$ 939,884</u>	<u>\$ 882,543</u>	<u>\$ 1,008,135</u>	<u>14.23%</u>
<b>CHANGE IN FUND BALANCE</b>		<u>\$ (71,201)</u>	<u>\$ (104,850)</u>	<u>\$ 14,112</u>	<u>\$ (128,787)</u>	<u>-1012.61%</u>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 211,757</u>	<u>\$ 114,903</u>	<u>\$ 140,556</u>	<u>\$ 154,668</u>	<u>10.04%</u>
<b>ESTIMATED RESERVED ENDING FUND BALANCE</b>		<u>\$ 6,672</u>	<u>\$ 6,150</u>	<u>\$ 9,150</u>	<u>\$ 6,150</u>	<u>-32.79%</u>
<b>ESTIMATED UNRESERVED ENDING FUND BALANCE</b>		<u>\$ 133,884</u>	<u>\$ 3,903</u>	<u>\$ 145,518</u>	<u>\$ 19,731</u>	<u>-86.44%</u>

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 390,501	\$ 433,630	\$ 423,738	\$ 467,486	10.32%
102 Overtime	18,181	14,000	16,600	14,000	-15.66%
105 Severance Pay	1,458	1,459	-	1,459	100.00%
106 Sick Leave Incentive Pay	2,402	4,100	2,906	4,100	41.09%
107 Tenure Pay	5,359	5,907	5,281	5,907	11.85%
121 Car Allowance	3,611	3,600	3,600	3,600	0.00%
124 Tool/Equipment Allowance	963	960	960	960	0.00%
131 FICA Tax	25,226	31,500	26,004	30,443	17.07%
132 Medicare Tax	5,900	7,250	6,018	7,119	18.30%
133 Employee Insurance	69,756	78,728	67,805	78,618	15.95%
134 Worker's Compensation	17,822	21,500	18,091	21,500	18.84%
135 Unemployment Compensation	2,556	5,500	2,639	3,095	17.28%
136 Retirement	14,672	17,000	16,144	11,898	-26.30%
141 Contract Labor	39,923	44,000	44,000	64,000	45.45%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 598,330</b>	<b>\$ 669,134</b>	<b>\$ 633,786</b>	<b>\$ 714,185</b>	<b>12.69%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 511	\$ 600	\$ 550	\$ 600	9.09%
211 Janitorial Supplies	4,354	5,500	5,500	5,500	0.00%
212 Chemicals	3,948	4,000	3,997	4,200	5.08%
213 Concession Supplies	3,297	3,000	3,000	3,000	0.00%
214 Operating Supplies	-	500	25	500	1900.00%
221 Fuel and Oil	16,886	20,000	18,000	20,000	11.11%
231 Minor Tools	255	300	475	300	-36.84%
241 Safety Supplies	3,142	2,000	4,358	5,000	14.73%
243 Recreational Supplies	6,795	6,500	4,261	6,500	52.55%
244 Employee Motivation Supplies	-	500	276	500	81.16%
260 Minor Equipment & Furnishings	17,264	20,000	7,567	20,000	164.31%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 56,452</b>	<b>\$ 62,900</b>	<b>\$ 48,009</b>	<b>\$ 66,100</b>	<b>37.68%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 7,521	\$ 9,000	\$ 5,404	\$ 9,000	66.54%
302 Dues and Subscriptions	2,134	2,850	1,500	2,850	90.00%
311 Professional Services	1,305	5,000	2,000	7,000	250.00%
312 Advertising	186	500	500	500	0.00%
313 Printing	752	1,500	1,000	1,500	50.00%
314 Uniform Cleaning	884	1,000	1,000	1,500	50.00%
323 Survey/Title Research	800	1,000	1,200	2,000	66.67%
331 Utilities	80,165	75,000	87,150	90,000	3.27%
332 Communications	783	1,500	1,400	2,000	42.86%
341 Rental of Equipment	1,232	1,500	1,500	2,500	66.67%
351 Maintenance - Equipment	7,059	9,000	10,500	9,000	-14.29%
352 Maintenance - Vehicles	15,249	12,000	15,162	12,000	-20.85%
353 Maintenance - Buildings	22,564	25,000	31,499	25,000	-20.63%
354 Maintenance - Facilities	19,818	60,000	38,445	60,000	56.07%
354A Maintenance - Facilities (Heritage)	782	3,000	2,488	3,000	20.58%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 161,234</b>	<b>\$ 207,850</b>	<b>\$ 200,748</b>	<b>\$ 227,850</b>	<b>13.50%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ 16,823	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	5,216	-	-	-	0.00%
406 Land	427	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ 22,466</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
960 Grants & Aid	-	-	-	-	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 838,482</b>	<b>\$ 939,884</b>	<b>\$ 882,543</b>	<b>\$ 1,008,135</b>	<b>14.23%</b>

**CITY OF SAPULPA**

6/17/2024

FUND: 36

**SAPULPA AQUATICS CENTER FUND**

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

**FISCAL YEAR 24-25**

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

		Actual	Budgeted	Estimated	Approved	Percent
		22-23	23-24	23-24	24-25	of Change
<b>REVENUES/RESOURCES:</b>						
<b>Charges for Service:</b>						
4050	Rental Income	\$ 6,578	\$ 12,000	\$ 7,942	\$ 12,000	51.10%
4062	Swimming Pool Fees	53,105	60,000	54,000	60,000	11.11%
4063	Aquatics Program Income	-	7,000	2,000	7,000	250.00%
4064	Season Passes	3,328	7,000	3,370	7,000	107.72%
		<u>\$ 63,011</u>	<u>\$ 86,000</u>	<u>\$ 67,312</u>	<u>\$ 86,000</u>	27.76%
<b>Interest:</b>						
4081	Interest Earnings	\$ 193	\$ 60	\$ 2,700	\$ 60	-97.78%
		<u>\$ 193</u>	<u>\$ 60</u>	<u>\$ 2,700</u>	<u>\$ 60</u>	-97.78%
<b>Miscellaneous:</b>						
4049	Short & Long	\$ (13)	\$ -	\$ -	\$ -	0.00%
4054	Concession Revenue	21,974	33,000	23,072	33,000	43.03%
4080	Miscellaneous	5	-	-	-	0.00%
4082	Donations	-	-	-	-	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 21,966</u>	<u>\$ 33,000</u>	<u>\$ 23,072</u>	<u>\$ 33,000</u>	43.03%
<b>Transfers In:</b>						
4920	SMA	\$ 90,000	\$ 120,000	\$ 120,000	\$ 35,000	-70.83%
		<u>\$ 90,000</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 35,000</u>	-70.83%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 175,170</u>	<u>\$ 239,060</u>	<u>\$ 213,084</u>	<u>\$ 154,060</u>	-27.70%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 54,331	\$ 109,947	\$ 75,742	\$ 96,322	27.17%
200	Materials & Supplies	41,832	41,575	44,975	56,050	24.62%
300	Other Services & Charges	20,482	70,350	75,250	57,350	-23.79%
400	Capital Outlay	-	11,500	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 116,645</u>	<u>\$ 233,372</u>	<u>\$ 195,967</u>	<u>\$ 209,722</u>	7.02%
<b>CHANGE IN FUND BALANCE</b>		\$ 58,525	\$ 5,688	\$ 17,117	\$ (55,662)	-425.19%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 10,447	\$ 28,200	\$ 68,972	\$ 86,089	24.82%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 68,972	\$ 33,888	\$ 86,089	\$ 30,427	-64.66%

# CITY OF SAPULPA

FUND: 36

## SAPULPA AQUATICS CENTER FUND

### EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 44,130	\$ 95,000	\$ 64,177	\$ 80,000	24.66%
102 Overtime	2,371	900	1,400	2,500	78.57%
131 FICA Tax	2,883	6,175	4,172	6,175	48.01%
132 Medicare Tax	674	1,425	963	1,200	24.61%
133 Employee Insurance	-	-	-	-	0.00%
134 Worker's Compensation	3,810	5,447	4,502	5,447	20.99%
135 Unemployment Compensation	463	1,000	378	1,000	164.55%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	-	-	150	-	-100.00%
142 Commissions	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 54,331</b>	<b>\$ 109,947</b>	<b>\$ 75,742</b>	<b>\$ 96,322</b>	<b>27.17%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 90	\$ 200	\$ 200	\$ 200	0.00%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	816	600	600	600	0.00%
212 Chemicals	23,389	17,000	25,000	30,000	20.00%
213 Concession Supplies	14,154	16,000	16,000	16,000	0.00%
214 Operational Supplies	-	-	-	-	0.00%
231 Minor Tools	-	-	-	-	0.00%
241 Safety Supplies	591	3,600	600	1,000	66.67%
243 Recreational Supplies	-	50	50	50	0.00%
244 Employee Motivation Supplies	61	125	25	200	700.00%
260 Minor Equipment & Furnishings	2,731	4,000	2,500	8,000	220.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 41,832</b>	<b>\$ 41,575</b>	<b>\$ 44,975</b>	<b>\$ 56,050</b>	<b>24.62%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 260	\$ 550	\$ 550	\$ 550	0.00%
302 Dues and Subscriptions	200	450	450	450	0.00%
303 Credit Card Processing Fees	4,600	5,000	4,500	9,000	100.00%
311 Professional Services	-	300	300	300	0.00%
311B Prof. Services - Ins. (R.P.R.)	-	-	-	-	0.00%
312 Advertising	-	100	-	100	100.00%
313 Printing	-	-	-	-	0.00%
314 Uniform Cleaning	449	450	450	450	0.00%
323 Survey/Title Research	-	-	-	-	0.00%
331 Utilities	10,524	15,000	14,500	15,000	3.45%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
342 Lease Purchase	-	-	-	-	0.00%
351 Maintenance - Equipment	1,895	12,000	12,000	20,000	66.67%
353 Maintenance - Buildings	285	2,500	2,500	2,500	0.00%
354 Maintenance - Facilities	2,269	34,000	40,000	9,000	-77.50%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 20,482</b>	<b>\$ 70,350</b>	<b>\$ 75,250</b>	<b>\$ 57,350</b>	<b>-23.79%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ 5,500	\$ -	\$ -	0.00%
402 Furniture	-	6,000	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405B Facilities-Contract	-	-	-	-	0.00%
410 Grants	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ 11,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
505 MORTGAGE PAYMENT	-	-	-	-	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
920 SMA	\$ -	\$ -	\$ -	\$ -	0.00%
960 Grants & Aid	-	-	-	-	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 116,645</b>	<b>\$233,372</b>	<b>\$195,967</b>	<b>\$209,722</b>	<b>7.02%</b>

**CITY OF SAPULPA**

6/17/2024

FUND: 44

**MAJOR THOROUGHFARE FUND**

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 24-25**

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

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Interest:</b>						
4081	Interest Earnings	\$ 4,138	\$ 2,000	\$ 23,919	\$ 20,000	-16.38%
		<u>\$ 4,138</u>	<u>\$ 2,000</u>	<u>\$ 23,919</u>	<u>\$ 20,000</u>	-16.38%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	24,300	-	-100.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,300</u>	<u>\$ -</u>	-100.00%
<b>Transfers In:</b>						
4910S	General Fund (Sales Tax)	\$ 437,613	\$ 411,734	\$ 441,836	\$ 451,048	2.08%
		<u>\$ 437,613</u>	<u>\$ 411,734</u>	<u>\$ 441,836</u>	<u>\$ 451,048</u>	2.08%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 441,751</u>	<u>\$ 413,734</u>	<u>\$ 490,055</u>	<u>\$ 471,048</u>	-3.88%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	6,618	15,000	10,000	15,000	50.00%
300	Other Services & Charges	364,766	565,000	385,710	565,000	46.48%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 371,384</u>	<u>\$ 580,000</u>	<u>\$ 395,710</u>	<u>\$ 580,000</u>	46.57%
<b>CHANGE IN FUND BALANCE</b>		\$ 70,367	\$ (166,266)	\$ 94,345	\$ (108,952)	-215.48%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 773,938	\$ 800,287	\$ 844,305	\$ 938,650	11.17%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 844,305	\$ 634,021	\$ 938,650	\$ 829,698	-11.61%



FUND: 44

MAJOR THOROUGHFARE FUND

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
102 Overtime	-	-	-	-	0.00%
106 Sick Leave Incentive Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
131 FICA Tax	-	-	-	-	0.00%
132 Medicare Tax	-	-	-	-	0.00%
133 Employee Insurance	-	-	-	-	0.00%
134 Workman's Compensation	-	-	-	-	0.00%
135 Unemployment Compensation	-	-	-	-	0.00%
136 Retirement	-	-	-	-	0.00%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
212 Chemicals	-	-	-	-	0.00%
221 Fuel and Oil	-	-	-	-	0.00%
231 Minor Tools	-	-	-	-	0.00%
251 Sign Supplies	6,618	15,000	10,000	15,000	50.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 6,618</b>	<b>\$ 15,000</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>	<b>50.00%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ -	\$ -	\$ -	\$ -	0.00%
310 Freight Charges	-	-	-	-	0.00%
311 Professional Services	-	-	-	-	0.00%
311B Professional Services - (CA & RPR)	-	-	-	-	0.00%
311D Professional Services - Testing	-	-	-	-	0.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	-	-	-	0.00%
314 Uniform Cleaning	-	-	-	-	0.00%
323 Survey & Title Research	-	-	-	-	0.00%
331 Utilities	182,142	180,000	171,584	180,000	4.90%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	-	-	-	-	0.00%
352 Maintenance - Vehicles	-	-	-	-	0.00%
354 Maintenance - Facilities	135,649	165,000	200,489	165,000	-17.70%
390 Contingency For Expenses Not Budgeted	46,975	220,000	13,637	220,000	1513.26%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 364,766</b>	<b>\$ 565,000</b>	<b>\$ 385,710</b>	<b>\$ 565,000</b>	<b>46.48%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405A Facilities - In House	-	-	-	-	0.00%
405B Facilities - Contract	-	-	-	-	0.00%
405C Facilities - R-O-W Acquisitions	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501C.02 Lease Purchase (Paver)	\$ -	\$ -	\$ -	\$ -	0.00%
501C.03 Lease Purchase (Sweeper)	-	-	-	-	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
929 Trsfr Out: Stormwater Management	\$ -	\$ -	\$ -	\$ -	0.00%
930 Trsfr Out: Street and Alley	-	-	-	-	0.00%
945 Trsfr Out: CIP Fund	-	-	-	-	0.00%
960 Trsfr Out: Grants & Aid	-	-	-	-	0.00%
996 Trsfr Out: Series 2004 CIP	-	-	-	-	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL APPROPRIATIONS/EXPENDITURES:</b>	<b>\$ 371,384</b>	<b>\$ 580,000</b>	<b>\$ 395,710</b>	<b>\$ 580,000</b>	<b>46.57%</b>

**CITY OF SAPULPA**

6/17/2024

FUND: 46

**WATER AND SEWER IMPROVEMENT FUND**

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

**FISCAL YEAR 24-25**

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Interest:</b>						
4081	Interest Earnings	\$ 1,740	\$ 1,000	\$ 7,500	\$ 2,500	-66.67%
		<u>\$ 1,740</u>	<u>\$ 1,000</u>	<u>\$ 7,500</u>	<u>\$ 2,500</u>	-66.67%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	5,715	-	14,455	-	-100.00%
4203	Sale of Capital Assets	-	-	2,700	-	-100.00%
		<u>\$ 5,715</u>	<u>\$ -</u>	<u>\$ 17,155</u>	<u>\$ -</u>	-100.00%
<b>Transfers In:</b>						
4910S	General Fund (Sales Tax)	\$ 875,226	\$ 823,468	\$ 883,672	\$ 902,096	2.08%
4920	SMA	125,000	175,000	175,000	-	-100.00%
4948	Water Resources	-	-	-	-	0.00%
		<u>\$ 1,000,226</u>	<u>\$ 998,468</u>	<u>\$ 1,058,672</u>	<u>\$ 902,096</u>	-14.79%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 1,007,681</u>	<u>\$ 999,468</u>	<u>\$ 1,083,327</u>	<u>\$ 904,596</u>	-16.50%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 726,944	\$ 858,521	\$ 726,259	\$ 855,921	17.85%
200	Materials & Supplies	46,021	54,630	47,235	55,530	17.56%
300	Other Services & Charges	309,236	386,367	319,426	369,367	15.63%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 1,082,201</u>	<u>\$ 1,299,518</u>	<u>\$ 1,092,920</u>	<u>\$ 1,280,818</u>	17.19%
<b>CHANGE IN FUND BALANCE</b>		\$ (74,520)	\$ (300,050)	\$ (9,594)	\$ (376,222)	3821.59%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 487,358	\$ 324,568	\$ 412,838	\$ 403,244	-2.32%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 412,838	\$ 24,518	\$ 403,244	\$ 27,022	-93.30%

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 470,364	\$ 511,300	\$ 470,100	\$ 511,700	8.85%
102 Overtime	50,589	57,000	47,383	57,000	20.30%
105 Severance Pay	957	-	33,241	-	-100.00%
106 Sick Leave Incentive Pay	1,503	3,372	-	3,372	100.00%
107 Tenure Pay	7,538	7,889	4,501	7,889	75.27%
109 Foul Weather Pay	-	-	-	-	0.00%
121 Car Allowance	-	-	-	-	0.00%
124 Tool/Equipment Allowance	4,092	4,800	3,300	4,800	45.45%
131 FICA Tax	31,827	38,000	30,500	38,000	24.59%
132 Medicare Tax	7,443	8,500	7,435	8,500	14.32%
133 Employee Insurance	114,813	171,236	96,914	168,236	73.59%
134 Worker's Compensation	21,179	25,824	21,331	25,824	21.06%
135 Unemployment Compensation	3,131	3,600	3,000	3,600	20.00%
136 Retirement	13,507	27,000	8,554	27,000	215.65%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 726,944</b>	<b>\$ 858,521</b>	<b>\$ 726,259</b>	<b>\$ 855,921</b>	<b>17.85%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ 118	\$ 150	\$ 300	\$ 350	16.67%
202 Postage	-	-	-	-	0.00%
203 Film & Processing	-	-	-	-	0.00%
211 Janitorial Supplies	718	780	780	780	0.00%
212 Chemicals	-	1,000	-	1,000	100.00%
214 Operational Supplies	844	700	1,300	1,400	7.69%
221 Fuel and Oil	34,324	40,000	35,324	40,000	13.24%
231 Minor Tools	940	1,200	700	1,200	71.43%
241 Safety Supplies	3,643	3,600	3,500	3,600	2.86%
260 Minor Equipment & Furnishings	5,433	7,200	5,331	7,200	35.05%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ 46,021</b>	<b>\$ 54,630</b>	<b>\$ 47,235</b>	<b>\$ 55,530</b>	<b>17.56%</b>
<b>300 OTHER SERVICES AND CHARGES</b>					
301 Training and Travel	\$ 1,388	\$ 12,184	\$ 5,536	\$ 12,184	120.08%
302 Dues and Subscriptions	3,985	6,568	3,200	13,568	324.00%
311 Professional Services	-	30,000	-	-	0.00%
311A Prof. Serv. - Eng. (Design Only)	20,365	30,000	30,000	30,000	0.00%
311B Prof. Serv. - Insp. (Bid, C.A., & R.P.R.)	6,110	24,000	28,126	-	-100.00%
312 Advertising	-	-	-	-	0.00%
313 Printing	-	-	-	-	0.00%
314 Uniform Cleaning	207	1,500	350	1,500	328.57%
315 Administration Fees - NPDES	-	-	-	-	0.00%
331 Utilities	13,115	12,000	9,000	12,000	33.33%
332 Communications	670	800	516	800	55.00%
341 Rental of Equipment	-	-	-	-	0.00%
351 Maintenance - Equipment	15,969	24,000	21,940	24,000	9.39%
352 Maintenance - Vehicles	12,133	15,965	14,300	15,965	11.64%
353 Maintenance - Buildings	1,449	3,000	750	3,000	300.00%
354 Maintenance - Facilities	233,843	226,350	205,708	256,350	24.62%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 309,236</b>	<b>\$ 386,367</b>	<b>\$ 319,426</b>	<b>\$ 369,367</b>	<b>15.63%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
403 Vehicles	-	-	-	-	0.00%
404 Building and Fixtures	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
405A Facilities - In House	-	-	-	-	0.00%
405B Facilities - Contract	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 Note Payments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>					
945 Transfer Out: CIP Fund	\$ -	\$ -	\$ -	\$ -	0.00%
960 Transfer Out: Grants & Aid Fund	-	-	-	-	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 1,082,201</b>	<b>\$ 1,299,518</b>	<b>\$ 1,092,920</b>	<b>\$ 1,280,818</b>	<b>17.19%</b>

# CITY OF SAPULPA

6/17/2024

FUND: 57

E - 911

## REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY FISCAL YEAR 24-25

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Charges for Service:</b>						
4059	Miscellaneous E-911 Charges	\$ 2,380	\$ 6,500	\$ 1,269	\$ 6,500	412.21%
4059A	SW Bell Telephone (AT&T)	11,455	17,000	5,000	17,000	240.00%
4059B	Oklahoma Comm. Systems	2,874	2,850	799	2,850	256.70%
4059C	Cimarron Telephone	1,181	1,000	460	1,000	117.39%
4060	INCOG - Wireless	313,811	300,000	383,000	300,000	-21.67%
		<u>\$ 331,701</u>	<u>\$ 327,350</u>	<u>\$ 390,528</u>	<u>\$ 327,350</u>	-16.18%
<b>Interest:</b>						
4081	Interest Earnings	\$ 234	\$ 50	\$ 3,268	\$ 1,000	-69.40%
		<u>\$ 234</u>	<u>\$ 50</u>	<u>\$ 3,268</u>	<u>\$ 1,000</u>	-69.40%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>Transfers In:</b>						
4910	General Fund	\$ 400,000	\$ 400,000	\$ 400,000	\$ 230,000	-42.50%
		<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 230,000</u>	-42.50%
<b>TOTAL REVENUE/RESOURCES</b>		<u><u>\$ 731,935</u></u>	<u><u>\$ 727,400</u></u>	<u><u>\$ 793,796</u></u>	<u><u>\$ 558,350</u></u>	-29.66%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 593,378	\$ 686,760	\$ 622,000	\$ 676,392	8.74%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	60,784	72,500	63,684	72,500	13.84%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u><u>\$ 654,162</u></u>	<u><u>\$ 759,260</u></u>	<u><u>\$ 685,684</u></u>	<u><u>\$ 748,892</u></u>	9.22%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 77,773</u>	<u>\$ (31,860)</u>	<u>\$ 108,112</u>	<u>\$ (190,542)</u>	-276.25%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 25,161</u>	<u>\$ 91,525</u>	<u>\$ 102,934</u>	<u>\$ 211,046</u>	105.03%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 102,934</u>	<u>\$ 59,665</u>	<u>\$ 211,046</u>	<u>\$ 20,504</u>	-90.28%

FUND: 57

E - 911

EXPENDITURES/APPROPRIATIONS DETAIL

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>					
101 Salaries	\$ 379,187	\$ 436,600	\$ 424,300	\$ 440,000	3.70%
102 Overtime	74,163	75,000	60,000	75,000	25.00%
103 Holiday Pay	-	-	-	-	0.00%
105 Severance	5,560	2,500	6,000	2,500	
107 Tenure Pay	2,238	3,000	2,800	3,500	25.00%
123 Uniform Cleaning Allowance	2,460	3,000	2,850	3,000	5.26%
124 Tool/Equipment Allowance	-	-	-	-	0.00%
131 FICA Tax	28,353	27,500	29,000	33,433	15.29%
132 Medicare Tax	6,511	6,500	6,850	7,569	10.50%
133 Employee Insurance	71,377	106,500	64,500	85,647	32.79%
134 Workman's Compensation	16,095	18,360	18,250	19,000	4.11%
135 Unemployment Compensation	2,621	2,500	2,000	2,443	22.15%
136 Retirement	4,814	5,300	5,450	4,300	-21.10%
141 Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>	<b>\$ 593,378</b>	<b>\$ 686,760</b>	<b>\$ 622,000</b>	<b>\$ 676,392</b>	<b>8.74%</b>
<b>200 MATERIALS AND SUPPLIES</b>					
201 Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202 Postage	-	-	-	-	0.00%
211 Janitorial Supplies	-	-	-	-	0.00%
212 Chemicals	-	-	-	-	0.00%
231 Minor Tools	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>300 OTHER SERVICE AND CHARGES</b>					
302 Dues & Subscriptions	\$ -	\$ 1,000	\$ -	\$ 1,000	100.00%
312 Advertising	-	-	-	-	0.00%
315 Fees & Other Charges	-	-	-	-	0.00%
315.01 Fees & Other Charges - Wireless	60,784	71,500	63,684	71,500	12.27%
332 Communications	-	-	-	-	0.00%
341 Rental of Equipment	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>	<b>\$ 60,784</b>	<b>\$ 72,500</b>	<b>\$ 63,684</b>	<b>\$ 72,500</b>	<b>13.84%</b>
<b>400 CAPITAL OUTLAY</b>					
401 Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402 Furniture	-	-	-	-	0.00%
405 Facilities	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>					
501 NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>					
910 Transfer Out: General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>	<b>\$ 654,162</b>	<b>\$ 759,260</b>	<b>\$ 685,684</b>	<b>\$ 748,892</b>	<b>9.22%</b>

# CITY OF SAPULPA

6/17/2024

FUND: 58

## MUNICIPAL JUVENILE COURT

### REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 24-25

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

			Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>							
<b>Fines &amp; Forfeitures:</b>							
4070	Juvenile Court Fines		\$ 15,469	\$ 20,000	\$ 13,500	\$ 14,000	3.70%
4070.02	Drug and Alcohol Fee		\$ 1,235	\$ 1,500	\$ 1,000	\$ 1,100	10.00%
			<u>\$ 16,704</u>	<u>\$ 21,500</u>	<u>\$ 14,500</u>	<u>\$ 15,100</u>	4.14%
<b>Interest:</b>							
4081	Interest Earnings		\$ 145	\$ 50	\$ 600	\$ 250	-58.33%
			<u>\$ 145</u>	<u>\$ 50</u>	<u>\$ 600</u>	<u>\$ 250</u>	-58.33%
<b>Miscellaneous:</b>							
4080	Miscellaneous		\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements		-	-	-	-	0.00%
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>Transfers In:</b>							
4920	SMA		\$ -	\$ -	\$ -	\$ -	0.00%
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>			<u>\$ 16,849</u>	<u>\$ 21,550</u>	<u>\$ 15,100</u>	<u>\$ 15,350</u>	1.66%
<b>EXPENDITURES/APPROPRIATIONS:</b>							
100	Personnel Services		\$ 21,586	\$ 22,250	\$ 22,266	\$ 23,050	3.52%
200	Materials & Supplies		-	-	-	-	0.00%
300	Other Services & Charges		30	3,800	1,377	4,000	190.49%
400	Capital Outlay		-	-	-	-	0.00%
500	Debt Service		-	-	-	-	0.00%
900	Non Operating Expense		-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>			<u>\$ 21,616</u>	<u>\$ 26,050</u>	<u>\$ 23,643</u>	<u>\$ 27,050</u>	14.41%
<b>CHANGE IN FUND BALANCE</b>			\$ (4,767)	\$ (4,500)	\$ (8,543)	\$ (11,700)	36.95%
<b>ESTIMATED BEGINNING FUND BALANCE</b>			\$ 33,594	\$ 31,969	\$ 28,827	\$ 20,284	-29.64%
<b>ESTIMATED ENDING FUND BALANCE</b>			\$ 28,827	\$ 27,469	\$ 20,284	\$ 8,584	-57.68%

EXPENDITURES/APPROPRIATIONS DETAIL

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 6,118	\$ 6,700	\$ 6,800	\$ 7,000	2.94%
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	15,000	15,500	3.33%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 21,586</b>	<b>\$ 22,250</b>	<b>\$ 22,266</b>	<b>\$ 23,050</b>	<b>3.52%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
214	Operational Supplies	-	-	-	-	0.00%
221	Fuel and Oil	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>300 OTHER SERVICE AND CHARGES</b>						
311	Professional Services	\$ 30	\$ 3,500	\$ 1,000	\$ 3,500	250.00%
313	Printing	-	300	377	500	32.63%
315	Fees & Other Charges	-	-	-	-	0.00%
332	Communications	-	-	-	-	0.00%
341	Rental of Equipment	-	-	-	-	0.00%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 30</b>	<b>\$ 3,800</b>	<b>\$ 1,377</b>	<b>\$ 4,000</b>	<b>190.49%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING</b>						
910	Transfer Out: General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL APPROPRIATIONS/EXPENDITURES:</b>		<b>\$ 21,616</b>	<b>\$ 26,050</b>	<b>\$ 23,643</b>	<b>\$ 27,050</b>	<b>14.41%</b>



**CITY OF SAPULPA  
HOTEL/MOTEL TAX FUND**

6/17/2024

FUND: 59

**REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY  
FISCAL YEAR 24-25**

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

		Actual	Budgeted	Estimated	Approved	Percent
		22-23	23-24	23-24	24-25	of Change
<b>REVENUES/RESOURCES:</b>						
<b>Taxes:</b>						
4004	Hotel/Motel Tax	\$ 259,770	\$ 275,000	\$ 275,000	\$ 275,000	0.00%
		<u>\$ 259,770</u>	<u>\$ 275,000</u>	<u>\$ 275,000</u>	<u>\$ 275,000</u>	0.00%
<b>Interest:</b>						
4081	Interest Earnings	\$ 2,018	\$ 500	\$ 10,000	\$ 10,000	0.00%
		<u>\$ 2,018</u>	<u>\$ 500</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	0.00%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>Transfers In:</b>						
4920	SMA	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 261,788</u>	<u>\$ 275,500</u>	<u>\$ 285,000</u>	<u>\$ 285,000</u>	0.00%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
<b>501-Tourism</b>						
	100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
	200-Materials & Supplies	-	-	-	-	0.00%
	300-Other Fees & Charges	48,677	51,563	51,563	51,563	0.00%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	-	-	-	-	0.00%
		<u>\$ 48,677</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	0.00%
<b>559-Economic Development</b>						
	100-Personnel Services	\$ 123,856	\$ 131,495	\$ 129,173	\$ 131,849	2.07%
	200-Materials & Supplies	969	5,700	2,159	100	-95.37%
	300-Other Fees & Charges	8,275	75,200	77,698	46,650	-39.96%
	400-Capital Outlay	-	-	-	-	0.00%
	500-Debt Service	-	-	-	-	0.00%
	900-Non Operating	-	-	-	-	0.00%
		<u>\$ 133,100</u>	<u>\$ 212,395</u>	<u>\$ 209,030</u>	<u>\$ 178,599</u>	-14.56%
<b>590-Non-Departmental</b>						
	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	48,902	51,563	51,563	51,563	0.00%
		<u>\$ 48,902</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 230,678</u>	<u>\$ 315,521</u>	<u>\$ 312,156</u>	<u>\$ 281,725</u>	-9.75%
<b>CHANGE IN FUND BALANCE</b>		\$ 31,109	\$ (40,021)	\$ (27,156)	\$ 3,275	-112.06%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 380,742	\$ 412,064	\$ 411,851	\$ 384,695	-6.59%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 411,851	\$ 372,043	\$ 384,695	\$ 387,970	0.85%

**NON OPERATING - DETAIL**

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

DEPT: 01

**TOURISM DEPARTMENT**

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

EXPENDITURES/APPROPRIATIONS DETAIL		Actual	Budgeted	Estimated	Approved	Percent
		22-23	23-24	23-24	24-25	of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
131	FICA Tax	-	-	-	-	0.00%
132	Medicare Tax	-	-	-	-	0.00%
133	Employee Insurance	-	-	-	-	0.00%
134	Workers' Compensation	-	-	-	-	0.00%
135	Unemployment Compensation	-	-	-	-	0.00%
136	Retirement	-	-	-	-	0.00%
141	Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
212	Chemicals	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
TOTAL MATERIALS AND SUPPLIES:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training & Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues & Subscriptions	-	-	-	-	0.00%
311	Professional Services	48,677	51,563	51,563	51,563	0.00%
311A	Prof Services-OEDA	-	-	-	-	0.00%
312	Advertising	-	-	-	-	0.00%
313	Printing	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:		<u>\$ 48,677</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	0.00%
<b>400 CAPITAL OUTLAY</b>						
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%
<b>500 DEBT SERVICE</b>						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>900 NON OPERATING EXPENSE</b>						
960	Trsfr Out: Grants & Aid	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL NON OPERATING EXPENSE:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u><u>\$ 48,677</u></u>	<u><u>\$ 51,563</u></u>	<u><u>\$ 51,563</u></u>	<u><u>\$ 51,563</u></u>	0.00%

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
		22-23	23-24	23-24	24-25	of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ 86,820	\$ 89,200	\$ 89,200	\$ 91,876	3.00%
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	5,571	6,000	6,000	6,000	0.00%
132	Medicare Tax	1,320	1,600	1,600	1,600	0.00%
133	Employee Insurance	11,662	12,430	12,430	12,430	0.00%
134	Workers' Compensation	3,666	7,322	5,000	5,000	0.00%
135	Unemployment Compensation	257	500	500	500	0.00%
136	Retirement	7,579	7,483	7,483	7,483	0.00%
141	Contract Labor	-	-	-	-	0.00%
<b>TOTAL PERSONNEL SERVICES:</b>		<b>\$ 123,856</b>	<b>\$ 131,495</b>	<b>\$ 129,173</b>	<b>\$ 131,849</b>	<b>2.07%</b>
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ 1,500	\$ 100	\$ 100	0.00%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
214	Operational Supplies	-	1,200	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
260	Minor Equipment & Furnishings	969	3,000	2,059	-	-100.00%
<b>TOTAL MATERIALS AND SUPPLIES:</b>		<b>\$ 969</b>	<b>\$ 5,700</b>	<b>\$ 2,159</b>	<b>\$ 100</b>	<b>-95.37%</b>
<b>300 OTHER SERVICE AND CHARGES</b>						
301	Training & Travel	\$ -	\$ 6,000	\$ -	\$ 3,000	100.00%
302	Dues & Subscriptions	-	800	-	750	100.00%
311	Professional Services	-	-	-	10,000	100.00%
311A	Prof Services-OEDA	-	-	-	-	0.00%
311E	Professional Services-Econ Dev	-	10,000	11,800	-	-100.00%
312	Advertising	-	5,000	5,000	5,000	0.00%
313	Printing	-	1,000	500	500	0.00%
332	Communications	-	-	-	-	0.00%
333	Meeting Expense	-	2,400	500	2,400	380.00%
390	Contingency for Expenses not Budgeted	8,275	50,000	59,898	25,000	-58.26%
<b>TOTAL OTHER SERVICES AND CHARGES:</b>		<b>\$ 8,275</b>	<b>\$ 75,200</b>	<b>\$ 77,698</b>	<b>\$ 46,650</b>	<b>-39.96%</b>
<b>400 CAPITAL OUTLAY</b>						
401	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
402	Furniture	-	-	-	-	0.00%
404	Building & Firmishings	-	-	-	-	0.00%
405	Facilities	-	-	-	-	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>500 DEBT SERVICE</b>						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>900 NON OPERATING EXPENSE</b>						
960	Trsfr Out: Grants & Aid	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL NON OPERATING EXPENSE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 133,100</b>	<b>\$ 212,395</b>	<b>\$ 209,030</b>	<b>\$ 178,599</b>	<b>-14.56%</b>

DEPT: 90

**NON-DEPARTMENTAL DEPARTMENT**

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

EXPENDITURES/APPROPRIATIONS DETAIL		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>100 PERSONNEL SERVICES</b>						
101	Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
131	FICA Tax	-	-	-	-	0.00%
132	Medicare Tax	-	-	-	-	0.00%
133	Employee Insurance	-	-	-	-	0.00%
134	Workers' Compensation	-	-	-	-	0.00%
135	Unemployment Compensation	-	-	-	-	0.00%
136	Retirement	-	-	-	-	0.00%
141	Contract Labor	-	-	-	-	0.00%
TOTAL PERSONNEL SERVICES:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>200 MATERIALS AND SUPPLIES</b>						
201	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
202	Postage	-	-	-	-	0.00%
211	Janitorial Supplies	-	-	-	-	0.00%
212	Chemicals	-	-	-	-	0.00%
231	Minor Tools	-	-	-	-	0.00%
TOTAL MATERIALS AND SUPPLIES:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>300 OTHER SERVICES AND CHARGES</b>						
301	Training & Travel	\$ -	\$ -	\$ -	\$ -	0.00%
302	Dues & Subscriptions	-	-	-	-	0.00%
311	Professional Services	-	-	-	-	0.00%
311A	Prof Services-OEDA	-	-	-	-	0.00%
312	Advertising	-	-	-	-	0.00%
313	Printing	-	-	-	-	0.00%
319	Economic Development Incentive	-	-	-	-	0.00%
TOTAL OTHER SERVICES AND CHARGES:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>400 CAPITAL OUTLAY</b>						
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%
<b>500 DEBT SERVICE</b>						
501	NOTE PAYMENTS	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>900 NON OPERATING EXPENSE</b>						
938	Trsfr Out: Park Development Fund	\$ 48,902	\$ 51,563	\$ 51,563	\$ 51,563	0.00%
TOTAL NON OPERATING EXPENSE:		<u>\$ 48,902</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS:		<u>\$ 48,902</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	0.00%

**SPECIAL REVENUE/CAPITAL FUNDS**

**CITY OF SAPULPA**

6/17/2024

FUND: 37

**PARKS AND RECREATION CAPITAL FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 24-25**

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

		Actual	Budgeted	Estimated	Approved	Percent
		22-23	23-24	23-24	24-25	of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 506	\$ 50	\$ 2,600	\$ 50	-98.08%
		<u>\$ 506</u>	<u>\$ 50</u>	<u>\$ 2,600</u>	<u>\$ 50</u>	<u>-98.08%</u>
Transfers In						
4910	Transfer In: General Fund	\$ 65,500	\$ 13,500	\$ 14,476	\$ 20,000	38.16%
		<u>\$ 65,500</u>	<u>\$ 13,500</u>	<u>\$ 14,476</u>	<u>\$ 20,000</u>	<u>38.16%</u>
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 66,006</u>	<u>\$ 13,550</u>	<u>\$ 17,076</u>	<u>\$ 20,050</u>	<u>17.42%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	34,900	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 34,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>CHANGE IN FUND BALANCE</b>		\$ 31,106	\$ 13,550	\$ 17,076	\$ 20,050	17.42%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 58,063	\$ 78,572	\$ 89,169	\$ 106,245	19.15%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 89,169	\$ 92,122	\$ 106,245	\$ 126,295	18.87%

# CITY OF SAPULPA

6/17/2024

FUND: 38

## PARKS DEVELOPMENT FUND

### REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 24-25

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Interest:</b>						
4081	Interest Earnings	\$ 532	\$ 300	\$ 3,600	\$ 5,000	38.89%
		<u>\$ 532</u>	<u>\$ 300</u>	<u>\$ 3,600</u>	<u>\$ 5,000</u>	38.89%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>Transfers In:</b>						
4959	Transfer In: Hotel/Motel Tax	\$ 48,902	\$ 51,563	\$ 51,563	\$ 51,563	0.00%
		<u>\$ 48,902</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	<u>\$ 51,563</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 49,434</u>	<u>\$ 51,863</u>	<u>\$ 55,163</u>	<u>\$ 56,563</u>	2.54%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	31,000	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	100,000	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 131,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>CHANGE IN FUND BALANCE</b>		\$ (81,566)	\$ 51,863	\$ 55,163	\$ 56,563	2.54%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 198,771	\$ 148,996	\$ 117,205	\$ 172,368	47.07%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 117,205	\$ 200,859	\$ 172,368	\$ 228,931	32.82%



# CITY OF SAPULPA

6/17/2024

FUND: 39

## ECONOMIC DEVELOPMENT SALES TAX FUND REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY FISCAL YEAR 24-25

**DESCRIPTION:** *Accounts for revenues received from 1/2 cent dedicated sales tax effective for the portion of Sapulpa in Tulsa County for the promotion of economic development in that area.*

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Taxes</b>						
4003	Sales Tax-.5 Tulsa County	\$ 385,409	\$ 350,000	\$ 360,115	\$ 350,000	-2.81%
		<u>\$ 385,409</u>	<u>\$ 350,000</u>	<u>\$ 360,115</u>	<u>\$ 350,000</u>	-2.81%
<b>Interest:</b>						
4081	Interest Earnings	\$ 9,903	\$ 5,600	\$ 55,815	\$ 50,000	-10.42%
		<u>\$ 9,903</u>	<u>\$ 5,600</u>	<u>\$ 55,815</u>	<u>\$ 50,000</u>	-10.42%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 395,312</u>	<u>\$ 355,600</u>	<u>\$ 415,929</u>	<u>\$ 400,000</u>	-3.83%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	77,194	-	128,861	-	-100.00%
400	Capital Outlay	-	-	-	500,000	100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 77,194</u>	<u>\$ -</u>	<u>\$ 128,861</u>	<u>\$ 500,000</u>	288.01%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 318,118</u>	<u>\$ 355,600</u>	<u>\$ 287,068</u>	<u>\$ (100,000)</u>	-134.83%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 1,568,922</u>	<u>\$ 1,742,841</u>	<u>\$ 1,887,040</u>	<u>\$ 2,174,108</u>	15.21%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 1,887,040</u>	<u>\$ 2,098,441</u>	<u>\$ 2,174,108</u>	<u>\$ 2,074,108</u>	-4.60%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
405-Facilities	Demolition Expense	\$ 500,000
	<b>Total Capital Outlay</b>	<u>\$ 500,000</u>

# CITY OF SAPULPA

6/17/2024

FUND: 40

## FIRE SALES TAX FUND

### REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 24-25

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

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Interest:</b>						
4081	Interest Earnings	\$ 2,002	\$ 1,000	\$ 8,200	\$ 1,000	-87.80%
		<u>\$ 2,002</u>	<u>\$ 1,000</u>	<u>\$ 8,200</u>	<u>\$ 1,000</u>	-87.80%
<b>Miscellaneous:</b>						
4080	Rescue and Recovery	\$ -	\$ -	\$ 3,922	\$ -	-100.00%
4080	Miscellaneous	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,922</u>	<u>\$ -</u>	-100.00%
<b>Transfers In:</b>						
4910S	General Fund (Sales Tax)	\$ 218,806	\$ 205,867	\$ 220,918	\$ 225,524	2.08%
		<u>\$ 218,806</u>	<u>\$ 205,867</u>	<u>\$ 220,918</u>	<u>\$ 225,524</u>	2.08%
<b>TOTAL REVENUE/RESOURCES</b>		<u><u>\$ 220,808</u></u>	<u><u>\$ 206,867</u></u>	<u><u>\$ 233,040</u></u>	<u><u>\$ 226,524</u></u>	-2.80%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	180,253	31,000	135,140	325,000	140.49%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	20,000	20,000	20,000	20,000	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u><u>\$ 200,253</u></u>	<u><u>\$ 51,000</u></u>	<u><u>\$ 155,140</u></u>	<u><u>\$ 345,000</u></u>	122.38%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 20,555</u>	<u>\$ 155,867</u>	<u>\$ 77,900</u>	<u>\$ (118,476)</u>	-252.09%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 222,191</u>	<u>\$ 335,865</u>	<u>\$ 242,746</u>	<u>\$ 320,646</u>	32.09%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 242,746</u>	<u>\$ 491,732</u>	<u>\$ 320,646</u>	<u>\$ 202,170</u>	-36.95%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
401-Equipment	HandHeld Radios, Bunker Gear, Extrictatio	\$ 150,000
402- Furniture	Station Needs	30,000
403- Vehicles	Staff Vehicles	70,000
405- Facilities	Fencing /Flooring	70,000
407- Books		5,000
	<b>Total Capital Outlay</b>	<u><u>\$ 325,000</u></u>

**NON-OPERATING - DETAIL**

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

**CITY OF SAPULPA**

6/17/2024

FUND: 41

**POLICE SALES TAX FUND**

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 24-25**

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

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Interest:</b>						
4081	Interest Earnings	\$ 857	\$ 250	\$ 1,250	\$ 1,200	-4.00%
		<u>\$ 857</u>	<u>\$ 250</u>	<u>\$ 1,250</u>	<u>\$ 1,200</u>	-4.00%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ 7,247	\$ -	-100.00%
4082	Donations	-	-	-	-	
4086	Reimbursements	-	-	50,175	-	-100.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,422</u>	<u>\$ -</u>	-100.00%
<b>Transfers In:</b>						
4910S	General Fund (Sales Tax)	\$ 218,806	\$ 205,867	\$ 220,918	\$ 225,524	2.08%
4942	Federal Seized & Forfeiture	29,873	-	19,664	-	-100.00%
		<u>\$ 248,679</u>	<u>\$ 205,867</u>	<u>\$ 240,582</u>	<u>\$ 225,524</u>	-6.26%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 249,536</u>	<u>\$ 206,117</u>	<u>\$ 299,254</u>	<u>\$ 226,724</u>	-24.24%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	1,115	5,000	-	-	0.00%
400	Capital Outlay	334,639	200,000	305,945	215,000	-29.73%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	20,000	20,000	20,000	20,000	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 355,754</u>	<u>\$ 225,000</u>	<u>\$ 325,945</u>	<u>\$ 235,000</u>	-27.90%
<b>CHANGE IN FUND BALANCE</b>		\$ (106,218)	\$ (18,883)	\$ (26,691)	\$ (8,276)	-68.99%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 235,203	\$ 125,768	\$ 128,985	\$ 102,294	-20.69%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 128,985	\$ 106,885	\$ 102,294	\$ 94,018	-8.09%

**CAPITAL OUTLAY - DETAIL**

	Description	Amount
401- Equipment	Equipment for Vehicles	\$ 45,000
	SWAT Dues	12,500
	Ammunition	12,500
403- Vehicles	3 Vehicles	145,000
	<b>Total Capital Outlay</b>	<u>\$ 215,000</u>

**NON-OPERATING - DETAIL**

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

CITY OF SAPULPA

6/17/2024

FUND: 42

FEDERAL SEIZURES AND FORFEITURES FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 24-25

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

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
Interest:						
4081	Interest Earnings	\$ 426	\$ 150	\$ 1,449	\$ 500	-65.49%
		<u>\$ 426</u>	<u>\$ 150</u>	<u>\$ 1,449</u>	<u>\$ 500</u>	-65.49%
Miscellaneous:						
4034	Federal Seized & Forfeiture Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
4035	IRS-Federal Seized & Forfeiture Revenue	-	-	-	-	0.00%
4080	Miscellaneous	-	-	-	-	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 426</u>	<u>\$ 150</u>	<u>\$ 1,449</u>	<u>\$ 500</u>	-65.49%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	18,299	71,800	26,069	13,000	-50.13%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	29,873	-	19,664	-	-100.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 48,173</u>	<u>\$ 71,800</u>	<u>\$ 45,733</u>	<u>\$ 13,000</u>	-71.57%
<b>CHANGE IN FUND BALANCE</b>		\$ (47,747)	\$ (71,650)	\$ (44,284)	\$ (12,500)	-71.77%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 105,359	\$ 71,667	\$ 57,612	\$ 13,328	-76.87%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 57,612	\$ 17	\$ 13,328	\$ 828	-93.79%

Capital Outlay

401-Equipment

Miscellaneous Equipment

\$ 13,000

\$ 13,000

**CITY OF SAPULPA**

6/17/2024

FUND: 43

**CEMETERY PERPETUAL CARE FUND**

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 24-25**

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Interest:</b>						
4081	Interest Earnings	\$ 456	\$ 100	\$ 2,800	\$ 3,000	7.14%
		<u>\$ 456</u>	<u>\$ 100</u>	<u>\$ 2,800</u>	<u>\$ 3,000</u>	7.14%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>Transfers In:</b>						
4931	Cemetery Maintenance Fund	\$ 16,706	\$ 14,375	\$ 13,438	\$ 15,000	11.62%
		<u>\$ 16,706</u>	<u>\$ 14,375</u>	<u>\$ 13,438</u>	<u>\$ 15,000</u>	11.62%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 17,162</u>	<u>\$ 14,475</u>	<u>\$ 16,238</u>	<u>\$ 18,000</u>	10.85%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>CHANGE IN FUND BALANCE</b>		\$ 17,162	\$ 14,475	\$ 16,238	\$ 18,000	10.85%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 83,131	\$ 98,790	\$ 100,293	\$ 116,531	16.19%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 100,293	\$ 113,265	\$ 116,531	\$ 134,531	15.45%

**CITY OF SAPULPA**

6/17/2024

FUND: 45

**CAPITAL IMPROVEMENTS FUND**

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

FISCAL YEAR 24-25

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Intergovernmental</b>						
4301	Grant Revenue-ARPA	\$ 478,056	\$ -	\$ 7,000	\$ -	-100.00%
		<u>\$ 478,056</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>Interest:</b>						
4081	Interest Earnings	\$ 8,235	\$ 1,500	\$ 3,500	\$ 3,500	0.00%
		<u>\$ 8,235</u>	<u>\$ 1,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>0.00%</u>
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -		\$ -	0.00%
4082	Donations	88,148	-	-		0.00%
4086	Reimbursements	-	-		-	0.00%
4087	Sale of Property	21,230	-	-	-	0.00%
4203	Loan Proceeds	-	-	-		0.00%
		<u>\$ 109,378</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>Transfers In:</b>						
4910S	General Fund (Sales Tax)	\$ 876,305	\$ 823,468	\$ 883,672	\$ 902,096	2.08%
4910	General Fund	-		420,400	-	-100.00%
4929	Stormwater Management Fund	-	-	-	-	0.00%
4940	Fire Cash Fund	20,000	20,000	20,000	20,000	0.00%
4941	Police Cash Fund	20,000	20,000	20,000	20,000	0.00%
4949	Sewer System Dev & Ext					
		<u>\$ 916,305</u>	<u>\$ 863,468</u>	<u>\$ 1,344,072</u>	<u>\$ 942,096</u>	<u>-29.91%</u>
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 1,511,974</u>	<u>\$ 864,968</u>	<u>\$ 1,354,572</u>	<u>\$ 945,596</u>	<u>-30.19%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	246,946	-	7,000	-	-100.00%
400	Capital Outlay	1,523,719	850,420	863,848	1,120,149	29.67%
500	Debt Service	118,320	106,725	106,725	106,725	0.00%
900	Non Operating Expense	-	-	350,000	-	-100.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 1,888,985</u>	<u>\$ 957,145</u>	<u>\$ 1,327,573</u>	<u>\$ 1,226,874</u>	<u>-7.59%</u>
<b>CHANGE IN FUND BALANCE</b>		\$ (377,011)	\$ (92,177)	\$ 26,999	\$ (281,278)	-1141.81%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		872,072	116,012	495,061	522,060	5.45%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 495,061	\$ 23,835	\$ 522,060	\$ 240,782	-53.88%

**CITY OF SAPULPA**

6/17/2024

FUND: 45

**CAPITAL IMPROVEMENTS FUND**

**EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT**

**FISCAL YEAR 24-25**

**CAPITAL OUTLAY - DETAIL**

	Department	Description	Amount
401-Equipment	531- Cemetery	Bob Cat with bucket	\$ 87,000
	533- Golf Course	Sprayer	80,000
	535-Park & Recreation	Gator-Kubota RTV	30,000
	590- Non Department	Laserfische - City Wide use	158,270
		<b>Equipment</b>	<b><u>\$ 355,270</u></b>
403-Vehicles	511-Police	Flock Cameras	\$ 20,000
	512-Fire	Storm Sirens	180,000
	517-Inspections	3/4 Ton Double Cab Truck	31,247
	518-Code Enforcement	3/4 Ton Double Cab Truck	31,247
	529-Stormwater	1/2 Ton 4x4 Crew Cab Pickup	55,000
	530-Streets	One Ton 4x4 Truck	85,000
	<b>Vehicles</b>	<b><u>\$ 402,494</u></b>	
404-Building & Fixtures	513-Animal Control	Cat Condos	\$ 24,000
	534-Library	Parking Lot	28,385
	<b>Building &amp; Fixtures</b>	<b><u>\$ 52,385</u></b>	
405-Facilities	535-Parks	Salvation Army Building	\$ 40,000
	590-Non Department	Admin Bldg upgrades	20,000
	590- Non Department	Christmas Chute	250,000
	<b>Facilities</b>	<b><u>\$ 310,000</u></b>	
		<b>Total Capital Outlay</b>	<b><u>\$ 1,120,149</u></b>
<b>DEBT SERVICE - DETAIL</b>			
	501-Note Payments	Lease Purchase of CAD System	\$ 106,725
		<b>Total Debt Service</b>	<b><u>\$ 106,725</u></b>



**CITY OF SAPULPA**

6/17/2024

FUND: 47

**VACCINATION/SPAY/NEUTER ESCROW FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 24-25**

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

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Charges for Services:</b>						
4085	Spay/Neuter Fees	\$ 28,678	\$ 25,000	\$ 28,555	\$ 30,000	5.06%
		<u>\$ 28,678</u>	<u>\$ 25,000</u>	<u>\$ 28,555</u>	<u>\$ 30,000</u>	5.06%
<b>Interest:</b>						
4081	Interest Earnings	\$ 13	\$ 10	\$ 175	\$ 175	0.00%
		<u>\$ 13</u>	<u>\$ 10</u>	<u>\$ 175</u>	<u>\$ 175</u>	0.00%
<b>Miscellaneous:</b>						
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%
<b>Transfers In:</b>						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 28,691</u>	<u>\$ 25,010</u>	<u>\$ 28,730</u>	<u>\$ 30,175</u>	5.03%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	27,971	25,000	30,106	30,000	-0.35%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 27,971</u>	<u>\$ 25,000</u>	<u>\$ 30,106</u>	<u>\$ 30,000</u>	-0.35%
<b>CHANGE IN FUND BALANCE</b>		\$ 720	\$ 10	\$ (1,376)	\$ 175	-112.72%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 1,363	\$ 4,048	\$ 2,083	\$ 707	-66.07%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 2,083	\$ 4,058	\$ 707	\$ 882	24.76%

**CITY OF SAPULPA  
WATER RESOURCES FUND**

6/17/2024

FUND: 48

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

FISCAL YEAR 24-25

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Interest:</b>						
4081	Interest Earnings	\$ 6,095	\$ 1,500	\$ 34,552	\$ 3,000	-91.32%
		<u>\$ 6,095</u>	<u>\$ 1,500</u>	<u>\$ 34,552</u>	<u>\$ 3,000</u>	<u>-91.32%</u>
<b>Miscellaneous:</b>						
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>
<b>Transfers In:</b>						
4910S	General Fund (Sales Tax)	\$ 1,750,453	\$ 1,646,936	\$ 1,767,343	\$ 1,804,191	2.08%
4920	SMA	-	-	-	-	0.00%
		<u>\$ 1,750,453</u>	<u>\$ 1,646,936</u>	<u>\$ 1,767,343</u>	<u>\$ 1,804,191</u>	<u>2.08%</u>
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 1,756,548</u>	<u>\$ 1,648,436</u>	<u>\$ 1,801,895</u>	<u>\$ 1,807,191</u>	<u>0.29%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	79,214	255,697	60,543	-	-100.00%
400	Capital Outlay	106,936	422,555	377,375	834,740	121.20%
500	Debt Service	24,499	-	-	-	0.00%
900	Non Operating Expense	1,131,161	1,131,161	1,131,161	950,000	-16.02%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 1,341,810</u>	<u>\$ 1,809,413</u>	<u>\$ 1,569,079</u>	<u>\$ 1,784,740</u>	<u>13.74%</u>
<b>CHANGE IN FUND BALANCE</b>		\$ 414,738	\$ (160,977)	\$ 232,816	\$ 22,451	-90.36%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 806,648	\$ 1,193,352	\$ 1,221,386	\$ 1,454,202	19.06%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 1,221,386	\$ 1,032,375	\$ 1,454,202	\$ 1,476,653	1.54%

**CAPITAL OUTLAY - DETAIL**

Description	Amount
405B-Facilities-Contract	
Replacement of 6" Rock Creek Water Main	\$ 310,355
Clarifier Rehab	450,000
Replacement and upsize of Water Main	-
100 block of Water (Alley)	74,385
<b>Total Capital Outlay</b>	<u>\$ 834,740</u>

**NON OPERATING - DETAIL**

920-Transfer Out: SMA	
Supplemental for Debt Service &	
Capital Purchases	\$ 950,000
<b>Total Non Operating</b>	<u>\$ 950,000</u>

**CITY OF SAPULPA**

6/17/2024

FUND: 49

**SEWER SYSTEM DEVELOPMENT AND EXTENSION FEE FUND  
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY  
FISCAL YEAR 24-25**

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>					
<b>Charges for Services:</b>					
4038 System Development Fee	\$ 885	\$ -	\$ 13,742	\$ -	-100.00%
4039 System Extension Fee	-	-	-	-	0.00%
	<u>\$ 885</u>	<u>\$ -</u>	<u>\$ 13,742</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>Interest:</b>					
4081 Interest Earnings	\$ 12,321	\$ 1,000	\$ 61,127	\$ 10,000	-83.64%
	<u>\$ 12,321</u>	<u>\$ 1,000</u>	<u>\$ 61,127</u>	<u>\$ 10,000</u>	<u>-83.64%</u>
<b>Miscellaneous:</b>					
4080 Miscellaneous	\$ -	\$ -	\$ -	-	0.00%
4086 Reimbursements	-	-	-	-	0.00%
4301 Grant Revenue-ARPA	1,774,189	-	-	-	0.00%
	<u>\$ 1,774,189</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>Transfers In:</b>					
4920 SMA	\$ -	\$ -	\$ -	\$ -	-
4945 CIP	-	-	350,000	-	-100.00%
4967 Series 1998 Sewer Sales Tax	-	-	150,000	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>TOTAL RESOURCES/REVENUES</b>	<u><b>\$ 1,787,395</b></u>	<u><b>\$ 1,000</b></u>	<u><b>\$ 574,869</b></u>	<u><b>\$ 10,000</b></u>	<u><b>-98.26%</b></u>
<b>EXPENDITURES/APPROPRIATIONS:</b>					
<b>525-Wastewater Treatment Plant Improvements</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>526-Wastewater Line Construction</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	25,000	-	-100.00%
300-Other Fees & Charges	4,000	-	-	-	0.00%
400-Capital Outlay	1,914,558	1,172,000	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,918,558</u>	<u>\$ 1,172,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>549-Sewer System Development &amp; Extension</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u><b>\$ 1,918,558</b></u>	<u><b>\$ 1,172,000</b></u>	<u><b>\$ 25,000</b></u>	<u><b>\$ -</b></u>	<u><b>-100.00%</b></u>
<b>CHANGE IN FUND BALANCE</b>	<u><b>\$ (131,163)</b></u>	<u><b>\$(1,171,000)</b></u>	<u><b>\$ 549,869</b></u>	<u><b>\$ 10,000</b></u>	<u><b>-98.18%</b></u>
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<u><b>\$ (413,383)</b></u>	<u><b>\$ 1,171,642</b></u>	<u><b>\$ (544,546)</b></u>	<u><b>\$ 5,323</b></u>	<u><b>-100.98%</b></u>
<b>ESTIMATED ENDING FUND BALANCE</b>	<u><b>\$ (544,546)</b></u>	<u><b>\$ 642</b></u>	<u><b>\$ 5,323</b></u>	<u><b>\$ 15,323</b></u>	<u><b>187.87%</b></u>

**CITY OF SAPULPA**

6/17/2024

FUND: 55

**EMPLOYEE INSURANCE FUND**

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

FISCAL YEAR 24-25

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Charges for Service:</b>						
4131	Life Ins. Premiums	\$ 52,741	\$ 54,288	\$ 52,920	\$ 54,000	2.04%
4132	Fees & Other	2,770,255	2,880,489	2,769,701	3,028,500	9.34%
		<u>\$ 2,822,996</u>	<u>\$ 2,934,777</u>	<u>\$ 2,822,621</u>	<u>\$ 3,082,500</u>	9.21%
<b>Interest:</b>						
4081	Interest Earnings	\$ 304	\$ 100	\$ 1,945	\$ 2,000	2.83%
		<u>\$ 304</u>	<u>\$ 100</u>	<u>\$ 1,945</u>	<u>\$ 2,000</u>	2.83%
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>Transfers In:</b>						
4944	SMA	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUE/RESOURCES</b>		<u>\$ 2,823,300</u>	<u>\$ 2,934,877</u>	<u>\$ 2,824,566</u>	<u>\$ 3,084,500</u>	9.20%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	2,830,786	2,903,632	2,805,100	3,015,858	7.51%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 2,830,786</u>	<u>\$ 2,903,632</u>	<u>\$ 2,805,100</u>	<u>\$ 3,015,858</u>	7.51%
<b>CHANGE IN FUND BALANCE</b>		\$ (7,486)	\$ 31,245	\$ 19,466	\$ 68,642	252.63%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 59,529	\$ 90,007	\$ 52,043	\$ 71,509	37.40%
<b>ESTIMATED ENDING FUND BALANCE</b>		\$ 52,043	\$ 121,252	\$ 71,509	\$ 140,151	95.99%

FUND: 60

**CITY OF SAPULPA**

6/17/2024

**GRANTS AND AID FUND**

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

**FISCAL YEAR 24-25**

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	48,648	-	880,071	8,332,102	846.75%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	967	100	9,000	5,000	-44.44%
	Miscellaneous	(1)	-	88,075	2,500	-97.16%
	Transfers In	486,215	-	252,766	-	-100.00%
	<b>Total Revenues/Resources:</b>	<b>\$ 535,829</b>	<b>\$ 100</b>	<b>\$ 1,229,912</b>	<b>\$ 8,339,602</b>	<b>578.07%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ 27,131	\$ -	\$ 28,795	\$ 15,272	-46.96%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	23,700	-	27,203	-	-100.00%
400	Capital Outlay:	95,036	116,912	1,366,811	8,331,840	509.58%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	<b>Total Expenditures/Appropriations:</b>	<b>\$ 145,867</b>	<b>\$ 116,912</b>	<b>\$ 1,422,809</b>	<b>\$ 8,347,112</b>	<b>486.66%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ 389,962</b>	<b>\$ (116,812)</b>	<b>\$ (192,897)</b>	<b>\$ 7,510</b>	<b>-103.89%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 38,887</b>	<b>\$ 160,414</b>	<b>\$ 428,849</b>	<b>\$ 235,952</b>	<b>-44.98%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 428,849</b>	<b>\$ 43,602</b>	<b>\$ 235,952</b>	<b>\$ 228,442</b>	<b>-3.18%</b>

CITY OF SAPULPA

6/17/2024

FUND: 60

GRANTS AND AID FUND  
REVENUE/RESOURCES - DETAIL

FISCAL YEAR 24-25

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Intergovernmental:</b>						
4324	Grant: Creek County	\$ -	\$ -	\$ -	\$ -	0.00%
4331	Grant: National Park Service		-			0.00%
4338	Grant: NPS - RT 66 Auto Museum	-	-	-	-	0.00%
4340	Grant: OAG	20,000	-	20,000	20,000	0.00%
4349	Grant: DAC	-	-		-	0.00%
4361.22	Grant: CDBG 2018-Tulsa County Allocation	-	-	121,131		-100.00%
4361.23	Grant: CDBG 2019-Tulsa County Allocation	-	-	120,275		-100.00%
4361.24	Grant: CDBG 2020-Tulsa County Allocation	-	-			0.00%
4361.25	Grant: CDBG 2021-Tulsa County Allocation	-	-	131,263		-100.00%
4361	Grant: CDBG 2022-Tulsa County Allocation	-	-	130,547		-100.00%
4366	Grant: JAG-LLE	-	-			0.00%
4369+22	Grant: OHSO 2021-22	8,161	-	-		0.00%
4369+23	Grant: OHSO 2022-23	19,490	-	16,867	-	-100.00%
4369.+24	Grant: OHSO 2023-24	-	-	14,782	12,418	-15.99%
4375+01	Grant: Bivens Creek Bridge Pass	-	-	26,203	-	-100.00%
4376	Grant: Bureau of Justice Vest Program	-	-	-	-	0.00%
4381	Grant: ODOT	-	-	-	-	0.00%
4384	Grant: Kelly Lane Park	-	-	-	-	0.00%
4391	Grant: Recreation Trails	997	-	299,003	400,000	33.78%
4392	Grant: EDA-PREP-U-2023-SAPULPA CI-00082	-	-	-	5,899,684	100.00%
4396	ODOC RT 66 Commission Grant	-	-	-	2,000,000	100.00%
		<u>\$ 48,648</u>	<u>\$ -</u>	<u>\$ 880,071</u>	<u>\$ 8,332,102</u>	846.75%
<b>Interest:</b>						
4081	Interest Revenues	\$ 967	\$ 100	\$ 9,000	\$ 5,000	-44.44%
		<u>\$ 967</u>	<u>\$ 100</u>	<u>\$ 9,000</u>	<u>\$ 5,000</u>	-44.44%
<b>Miscellaneous:</b>						
4080	Miscellaneous Revenues	\$ (1)	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	-	-	-	0.00%
4085	Fire Prevention	-	-	2,499	2,500	
4086	Reimbursements	-	-	85,576	-	-100.00%
		<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 88,075</u>	<u>\$ 2,500</u>	-97.16%
<b>Transfers In:</b>						
4920	Sapulpa Municipal Authority	\$ 386,215	\$ -	\$ -	\$ -	0.00%
4929	Stormwater Maintenance Fund	\$ -	\$ -	\$ 252,766	\$ -	-100.00%
4938	Park Development Fund (584)	100,000	-	-		0.00%
4940	Fire Cash (585)	-	-	-	-	0.00%
4945	Capital Improvement Fund (584)	-	-	-	-	0.00%
4965	Street Impr Sales Tax Fund (561)	-	-	-	-	0.00%
		<u>\$ 486,215</u>	<u>\$ -</u>	<u>\$ 252,766</u>	<u>\$ -</u>	-100.00%
<b>TOTAL REVENUES/RESOURCES:</b>						
		<u>\$ 535,829</u>	<u>\$ 100</u>	<u>\$ 1,229,912</u>	<u>\$ 8,339,602</u>	578.07%

CITY OF SAPULPA

6/17/2024

FUND: 60

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 24-25

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>52460- Creek County ARPA</b>					
100-Personnel Services	\$ -	\$ -		\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	23,700	-	1,000	-	-100.00%
400-Capital Outlay	-	-	251,321	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 23,700</u>	<u>\$ -</u>	<u>\$ 252,321</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>538-NPS - Rt 66 Auto Museum</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>540-OAG (Oklahoma Attorney General)</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	20,000	-	17,002	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 17,002</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>549 DAG</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	9,036	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 9,036</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>561-CDBG - Tulsa County Allocation</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	66,000	-	755,982	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 66,000</u>	<u>\$ -</u>	<u>\$ 755,982</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>566-JAG-LLE</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>569-OHSO Traffic Collision Reduction Program</b>					
100-Personnel Services	\$ 27,131	\$ -	\$ 28,795	\$ 15,272	-46.96%
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>\$ 27,131</u>	<u>\$ -</u>	<u>\$ 28,795</u>	<u>\$ 15,272</u>	<u>-46.96%</u>
<b>570-Kelly Lane Park Recreation Trail Restoration</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>576-Bureau of Justice Vest Grant</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

FUND: 60

CITY OF SAPULPA

6/17/2024

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 24-25

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>578-LWCF-Liberty Park</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>580-INCOG Alternative Fuel Vehicles</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>584-LWCF-Kelly Lane Park</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>591-Recreational Trail Grant</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	26,203	-	-100.00%
400-Capital Outlay	-	116,912	342,506	432,166	26.17%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 116,912</u>	<u>\$ 368,709</u>	<u>\$ 432,166</u>	<u>17.21%</u>
<b>592-EDA - SITES Industrial Park</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	5,899,684	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,899,684</u>	<u>100.00%</u>
<b>592-ODOC RT 66-Rock Creek Park</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	2,000,000	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>100.00%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 145,867</u>	<u>\$ 116,912</u>	<u>\$ 1,422,809</u>	<u>\$ 8,347,112</u>	<u>486.66%</u>



**CITY OF SAPULPA**

6/17/2024

FUND: 65

**STREET IMPROVEMENT SALES TAX FUND**

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

**FISCAL YEAR 24-25**

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Interest:</b>						
4081	Interest Earnings	\$ 35,302	\$ 16,000	\$ 134,799	\$ 50,000	-62.91%
		<u>\$ 35,302</u>	<u>\$ 16,000</u>	<u>\$ 134,799</u>	<u>\$ 50,000</u>	<u>-62.91%</u>
<b>Miscellaneous:</b>						
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>
<b>Transfers In:</b>						
4910S	General Fund (Sales Tax)	\$ 2,188,065	\$ 2,058,670	\$ 2,209,179	\$ 2,255,239	2.08%
4920	SMA	-	-	-	-	0.00%
4963	Series 2014 Street Cap Rev Bond	30,695	-	938	-	-100.00%
		<u>\$ 2,218,760</u>	<u>\$ 2,058,670</u>	<u>\$ 2,210,117</u>	<u>\$ 2,255,239</u>	<u>2.04%</u>
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 2,254,062</u>	<u>\$ 2,074,670</u>	<u>\$ 2,344,916</u>	<u>\$ 2,305,239</u>	<u>-1.69%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	185,063	750,000	204,080	550,000	169.50%
400	Capital Outlay	1,003,088	3,350,000	2,987,510	4,700,000	57.32%
500	Debt Service	628,665	623,515	587,481	615,790	4.82%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u>\$ 1,816,816</u>	<u>\$ 4,723,515</u>	<u>\$ 3,779,071</u>	<u>\$ 5,865,790</u>	<u>55.22%</u>
<b>CHANGE IN FUND BALANCE</b>		\$ 437,246	\$ (2,648,845)	\$ (1,434,155)	\$ (3,560,551)	148.27%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		\$ 4,800,336	\$ 3,188,477	\$ 5,237,582	\$ 3,803,427	-27.38%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 5,237,582</u>	<u>\$ 539,632</u>	<u>\$ 3,803,427</u>	<u>\$ 242,876</u>	<u>-93.61%</u>

**CAPITAL OUTLAY - DETAIL**

Description	Amount
311A-Engineering & Design	
Other Projects as Determined	\$ 250,000
49TH West Ave	300,000
Teal- Wickham to Main St	
	<u>\$ 550,000</u>
405B-Facilities-Contract	
Cross Timbers: Cross Timbers Blvd, Hunters Hill Road	\$ 1,800,000
Ross	600,000
Gray Street	1,000,000
STP 49% Matching - Canyon Road	800,000
Yearly Street Repair/Rehabilitations (Streets to be determined)	500,000
Total Capital Outlay	<u>\$ 4,700,000</u>

**DEBT SERVICE - DETAIL**

565-Street Impr Sales Tax	
Series 2014 Capital Improvement Revenue Bon	\$ 611,790
Revenue Bond Trustee Fees	4,000
Total Debt Service	<u>\$ 615,790</u>

# CITY OF SAPULPA

6/17/2024

**FUND: 67      SERIES 1998 CAPITAL IMPROVEMENT SALES TAX FUND**  
**REVENUE/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY**  
**FISCAL YEAR 24-25**

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Interest:</b>						
4081	Interest Earnings	\$ 3,216	\$ 600	\$ 32,120	\$ 25,000	-22.17%
		<u>\$ 3,216</u>	<u>\$ 600</u>	<u>\$ 32,120</u>	<u>\$ 25,000</u>	-22.17%
<b>Miscellaneous:</b>						
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%
<b>Transfers In:</b>						
4910S	General Fund (Sales Tax)	\$ 2,188,065	\$ 2,058,670	\$ 2,209,179	\$ 2,255,239	2.08%
4920	SMA	-	-	-	-	0.00%
		<u>\$ 2,188,065</u>	<u>\$ 2,058,670</u>	<u>\$ 2,209,179</u>	<u>\$ 2,255,239</u>	2.08%
<b>TOTAL REVENUES/RESOURCES</b>		<u><b>\$ 2,191,281</b></u>	<u><b>\$ 2,059,270</b></u>	<u><b>\$ 2,241,299</b></u>	<u><b>\$ 2,280,239</b></u>	<b>1.74%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	32,518	300,000	20,738	300,000	1346.62%
400	Capital Outlay	234,863	640,000	631,121	1,075,420	70.40%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	1,500,000	1,500,000	1,650,000	1,765,000	6.97%
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<u><b>\$ 1,767,381</b></u>	<u><b>\$ 2,440,000</b></u>	<u><b>\$ 2,301,859</b></u>	<u><b>\$ 3,140,420</b></u>	<b>36.43%</b>
<b>CHANGE IN FUND BALANCE</b>		<u><b>\$ 423,900</b></u>	<u><b>\$ (380,730)</b></u>	<u><b>\$ (60,561)</b></u>	<u><b>\$ (860,181)</b></u>	<b>1320.37%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u><b>\$ 534,144</b></u>	<u><b>\$ 594,347</b></u>	<u><b>\$ 958,044</b></u>	<u><b>\$ 897,483</b></u>	<b>-6.32%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<u><b>\$ 958,044</b></u>	<u><b>\$ 213,617</b></u>	<u><b>\$ 897,483</b></u>	<u><b>\$ 37,302</b></u>	<b>-95.84%</b>

**CAPITAL OUTLAY - DETAIL**

405B-Facilities-Contract	Description	Amount
	Grit Removal Restoration	\$ -
	SBR#4 Cleanout and Membranes Replac	700,000
	Replace 520 ft 8" Sewer Main, installing	112,500
	16 Sewer Services /manhole	
	Slipline 1,960 ft with 14 sewer taps	
	N 13th & Muskogee	198,000
	Sewer Main Alleyway 100 Blk Water	64,920
	Total Capital Outlay	<u><b>\$ 1,075,420</b></u>

**NON OPERATING - DETAIL**

920-Transfer Out: SMA	Supplemental for Debt Service	\$ 1,765,000
	Total Non Operating	<u><b>\$ 1,765,000</b></u>

# CITY OF SAPULPA

6/17/2024

FUND: 85

## TIF APPORTIONMENT FUND

### REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY FISCAL YEAR 24-25

**DESCRIPTION: TO ACCOUNT FOR ALL APPORTIONED AD VALOREM TAX LEVIES  
WITHIN SPECIFIED INCREMENT DISTRICTS AND PAYMENT  
OF PROJECT COSTS**

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Taxes:</b>						
4008A	Ad Valorem - POLSON	\$ 1,853,812	\$ 1,800,000	\$ 897,017	\$ 500,000	0.00%
4008B	Ad Valorem-DOWNTOWN DISTRICT	-	-	-	55,138	-44.26%
		<u>\$ 1,853,812</u>	<u>\$ 1,800,000</u>	<u>\$ 897,017</u>	<u>\$ 555,138</u>	-38.11%
<b>Interest:</b>						
4081A	Interest Earnings Polson	\$ 3,322	\$ 40	\$ 11,463	\$ 1,200	-89.53%
4081B	Interest Earnings Downtown District	-	-	-	-	
		<u>\$ 3,322</u>	<u>\$ 40</u>	<u>\$ 11,463</u>	<u>\$ 1,200</u>	-89.53%
<b>Miscellaneous:</b>						
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>	0.00%
<b>Transfers In:</b>						
4910	General Fund	\$ -	\$ -	\$ -	\$ 106,207	100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,207</u>	100.00%
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 1,857,133</u>	<u>\$ 1,800,040</u>	<u>\$ 908,480</u>	<u>\$ 662,545</u>	-27.07%
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	1,771,735	1,800,000	-	100,000	100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	5,000	5,000	5,000	15,000	200.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u>\$ 1,776,735</u>	<u>\$ 1,805,000</u>	<u>\$ 5,000</u>	<u>\$ 115,000</u>	2200.00%
<b>CHANGE IN FUND BALANCE</b>		<u>\$ 80,398</u>	<u>\$ (4,960)</u>	<u>\$ 903,480</u>	<u>\$ 547,545</u>	-39.40%
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 376</u>	<u>\$ 93,769</u>	<u>\$ 80,774</u>	<u>\$ 984,254</u>	1118.52%
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 80,774</u>	<u>\$ 88,809</u>	<u>\$ 984,254</u>	<u>\$ 1,531,799</u>	55.63%

**CAPITAL OUTLAY-DETAIL**

58510-405-Project Costs	Polson TIF Project Costs	\$ -
58610-405-Project Costs	Downtown District Costs	100,000
	Total Capital Outlay	<u>\$ 100,000</u>

**NON OPERATING - DETAIL**

910-Transfer Out: General Fund	Operating Transfer (Admin Fee)	\$ 15,000
	Total Non Operating	<u>\$ 15,000</u>

**GENERAL OBLIGATION BOND FUNDS**

# CITY OF SAPULPA

6/17/2024

FUND: 81

## G. O. BOND SINKING FUND

### REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY FISCAL YEAR 24-25

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

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Taxes:</b>						
4008	Ad Valorem	\$ 2,824,196	\$ 2,250,000	\$ 3,385,418	\$ 2,500,000	-26.15%
4011	Ad Valorem-Prior Years	78,535	50,000	128,033	50,000	-60.95%
		<b>\$ 2,902,731</b>	<b>\$ 2,300,000</b>	<b>\$ 3,513,451</b>	<b>\$ 2,550,000</b>	<b>-27.42%</b>
<b>Interest:</b>						
4081	Interest Earnings	\$ 9,868	\$ 5,000	\$ 53,607	\$ 30,000	-44.04%
		<b>\$ 9,868</b>	<b>\$ 5,000</b>	<b>\$ 53,607</b>	<b>\$ 30,000</b>	<b>-44.04%</b>
<b>Miscellaneous:</b>						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4204	Judgment Proceeds	-	-	-	-	0.00%
4205	Bond Proceeds	-	-	-	-	0.00%
4206	Premium on Bond Issue	81,895	-	155,087	-	-
		<b>\$ 81,895</b>	<b>\$ -</b>	<b>\$ 155,087</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Transfers In:</b>						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL REVENUES/RESOURCES</b>		<b>\$ 2,994,494</b>	<b>\$ 2,305,000</b>	<b>\$ 3,722,145</b>	<b>\$ 2,580,000</b>	<b>-30.69%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	3,000,195	3,126,093	2,976,063	3,435,633	15.44%
900	Non Operating Expense	3,195	6,364	9,865	53,607	443.41%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<b>\$ 3,003,390</b>	<b>\$ 3,132,457</b>	<b>\$ 2,985,928</b>	<b>\$ 3,489,240</b>	<b>16.86%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ (8,896)</b>	<b>\$ (827,457)</b>	<b>\$ 736,217</b>	<b>\$ (909,240)</b>	<b>-223.50%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 1,416,785</b>	<b>\$ 1,100,124</b>	<b>\$ 1,407,889</b>	<b>\$ 2,144,106</b>	<b>52.29%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 1,407,889</b>	<b>\$ 272,667</b>	<b>\$ 2,144,106</b>	<b>\$ 1,234,866</b>	<b>-42.41%</b>

# CITY OF SAPULPA

6/17/2024

FUND: 81

## G. O. BOND SINKING FUND

### EXPENSE/APPROPRIATIONS SUMMARY BY CATEGORY

FISCAL YEAR 24-25

**DEBT SERVICE - DETAIL**

501I-Interest

Series 2015 Bonds	58,200
Series 2015A Bonds	50,348
Series 2016 Bonds	3,125
Series 2019 Bonds	70,600
Series 2020A Bonds	309,525
Series 2020B Bonds	57,300
Series 2021A Bonds	97,375
Series 2022 Bond	217,260
Series 2023 Bond	504,900

\$ 1,368,633

501P-Principal

Series 2015 Bonds	200,000
Series 2015A Bonds	150,000
Series 2016 Bonds	125,000
Series 2019 Bonds	320,000
Series 2020A Bonds	540,000
Series 2020B Bonds	80,000
Series 2021A Bonds	235,000
Series 2022 Bonds	260,000
Series 2023 Bonds	-

\$ 1,910,000

502-Trustee Fees

All Series Trustee Fees	\$ 7,000
	<u>\$ 7,000</u>

503-Judgments

Possible Judgments	\$ 150,000
	<u>\$ 150,000</u>

Total Debt Service

\$ 3,435,633

**NON OPERATING - DETAIL**

910-Transfer Out: General Fund

Required Revenue Transfer (Interest)	\$ 53,607
Total Non Operating	<u>\$ 53,607</u>

**CITY OF SAPULPA**

6/17/2024

**FUND: 83      GENERAL OBLIGATION BOND CONSTRUCTION FUND**  
**REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY**  
**FISCAL YEAR 24-25**

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	74,500	30,000	422,195	100,000	-76.31%
	Miscellaneous	6,309,132	-	8,192,430	-	-100.00%
	Transfers In	-	-	-	-	0.00%
	<b>Total Revenues/Resources:</b>	<b>\$ 6,383,632</b>	<b>\$ 30,000</b>	<b>\$ 8,614,625</b>	<b>\$ 100,000</b>	<b>-98.84%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
300	Other Services & Charges	\$ 595,018	\$ -	\$ 321,821	\$ 552,168	71.58%
400	Capital Outlay	\$ 6,893,718	\$ 110,000	\$ 4,323,529	\$ 11,203,186	159.12%
500	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
900	Non Operating Expense	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>Total Expenditures/Appropriati</b>	<b>\$ 7,488,736</b>	<b>\$ 110,000</b>	<b>\$ 4,645,350</b>	<b>\$ 11,755,354</b>	<b>153.06%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ (1,105,104)</b>	<b>\$ (80,000)</b>	<b>\$ 3,969,275</b>	<b>\$ (11,655,354)</b>	<b>-393.64%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 11,827,580</b>	<b>\$ 164,659</b>	<b>\$ 10,722,476</b>	<b>\$ 14,691,751</b>	<b>37.02%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 10,722,476</b>	<b>\$ 84,659</b>	<b>\$ 14,691,751</b>	<b>\$ 3,036,397</b>	<b>-79.33%</b>

CITY OF SAPULPA

6/17/2024

FUND: 83

GENERAL OBLIGATION BOND CONSTRUCTION FUND

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 24-25

		Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Intergovernmental:</b>						
4378	Grant: LWCF	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>Interest:</b>						
4081	Interest Revenues	\$ 74,500	\$ 30,000	\$ 422,195	\$ 100,000	-76.31%
		<u>\$ 74,500</u>	<u>\$ 30,000</u>	<u>\$ 422,195</u>	<u>\$ 100,000</u>	-76.31%
<b>Miscellaneous:</b>						
4082	Donations	\$ -	\$ -		\$ -	0.00%
4087	Sales of Fixed Assets	9,132	-	-	-	0.00%
4095	Bond Proceeds	6,300,000		8,080,000	-	
4096	Premium on Bond Issue			112,430		
4203	Loan Proceeds	-	-	-	-	0.00%
		<u>\$ 6,309,132</u>	<u>\$ -</u>	<u>\$ 8,192,430</u>	<u>\$ -</u>	-100.00%
<b>Transfers In:</b>						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
4920	SMA	-	-	-	-	0.00%
4941	Police Cash	-	-	-	-	0.00%
4945	Capital Improvement Fund	-	-	-	-	0.00%
4947	Vaccination/Spay/Neuter (577)	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL REVENUES/RESOURCES:</b>		<u>\$ 6,383,632</u>	<u>\$ 30,000</u>	<u>\$ 8,614,625</u>	<u>\$ 100,000</u>	-98.84%



**CITY OF SAPULPA**

6/17/2024

FUND: 83

**GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL**

FISCAL YEAR 24-25

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>WATER PROJECTS</b>					
<b>574-Water Meter Replacement Program</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>591-Replacement of Waterlines</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>599-Sahoma Lake Spillway &amp; Dam Improvements</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>WASTEWATER PROJECTS</b>					
<b>571-Sanitary Sewer Impr-Basin No. 2 &amp; No. 4</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>572-Wastewater Treatment Plant &amp; Pump Improvements</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	134,950	110,000	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 134,950</u>	<u>\$ 110,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>575-Replacement of Sewerlines</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	9,671	-	-	3,492	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 9,671</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,492</u>	<u>100.00%</u>
<b>STREET PROJECTS</b>					
<b>561-Hwy 117/Rt 66 Intersection/Roadway</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	1,060	-	-	91,782	100.00%
400-Capital Outlay	984,935	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 985,995</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,782</u>	<u>100.00%</u>

**CITY OF SAPULPA**

6/17/2024

FUND: 83

**GENERAL OBLIGATION BOND CONSTRUCTION FUND**

**EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL**

FISCAL YEAR 24-25

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>STREET PROJECTS</b>					
<b>562-49th West Ave Widening</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	51,525	-	-	-	0.00%
400-Capital Outlay	1,921,308	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,972,833</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>563-Widen &amp; Resurface Streets (Dewey/Mayfield)</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	17,790	-	1,500	-	-100.00%
400-Capital Outlay	-	-	67,243	1,769,009	2530.77%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 17,790</u>	<u>\$ -</u>	<u>\$ 68,743</u>	<u>\$ 1,769,009</u>	<u>2473.37%</u>
<b>564-Cheyenne Road</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	31,899	-	1,616	-	-100.00%
400-Capital Outlay	904,745	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 936,644</u>	<u>\$ -</u>	<u>\$ 1,616</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>PARK &amp; RECREATION PROJECTS</b>					
<b>578-Sapulpa Youth Sports Complex</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	285,932	-	46,563	-	-100.00%
400-Capital Outlay	269,674	-	1,501,331	683,740	-54.46%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 555,606</u>	<u>\$ -</u>	<u>\$ 1,547,894</u>	<u>\$ 683,740</u>	<u>-55.83%</u>
<b>532-Lake Property Improvements</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	10,096	-	85	13,464	15822.42%
400-Capital Outlay	8,430	-	55,717	851,882	1428.95%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 18,526</u>	<u>\$ -</u>	<u>\$ 55,801</u>	<u>\$ 865,346</u>	<u>1450.76%</u>
<b>533-Golf Course Irrigation</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	160,863	-	128,254	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 160,863</u>	<u>\$ -</u>	<u>\$ 128,254</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>535-McGoy Park Upgrades</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	50,251	-	108,727	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 50,251</u>	<u>\$ -</u>	<u>\$ 108,727</u>	<u>\$ -</u>	<u>-100.00%</u>

**CITY OF SAPULPA**

6/17/2024

FUND: 83

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

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>536-Liberty Park ADA Playground</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>537-Booker T Washington Recreation Center</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	23,133	-	269,558	-	-100.00%
400-Capital Outlay	300	-	24,000	7,104,318	29501.33%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 23,433</u>	<u>\$ -</u>	<u>\$ 293,558</u>	<u>\$ 7,104,318</u>	<u>2320.07%</u>
<b>PUBLIC SAFETY PROJECTS</b>					
<b>577-New Animal Shelter</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>580-Downtown Master Plan</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	160,932	-	2,500	444,922	17696.85%
400-Capital Outlay	1,109,293	-	2,095,700	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,270,225</u>	<u>\$ -</u>	<u>\$ 2,098,200</u>	<u>\$ 444,922</u>	<u>-78.80%</u>
<b>592-Police Station</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	114,513	-	9,018	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 114,513</u>	<u>\$ -</u>	<u>\$ 9,018</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>595-Fire Department</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	12,650	-	-	2,000	100.00%
400-Capital Outlay	1,224,785	-	97,000	790,745	715.20%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,237,435</u>	<u>\$ -</u>	<u>\$ 97,000</u>	<u>\$ 792,745</u>	<u>717.26%</u>
<b>NON DEPARTMENTAL PROJECTS</b>					
<b>590-Non Departmental</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<u>\$ 7,488,736</u>	<u>\$ 110,000</u>	<u>\$ 4,408,811</u>	<u>\$ 11,755,354</u>	<u>166.63%</u>

# CITY OF SAPULPA

6/17/2024

FUND: 84

## ARTICLE X, SECTION 35, GO BOND FUND

### REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 24-25

**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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
<b>Taxes:</b>						
4008	Ad Valorem	\$ -	\$ -	\$ -	\$ -	0.00%
4011	Ad Valorem-Prior Years	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>Interest:</b>						
4081	Interest Earnings	\$ 9,550	\$ 10,000	\$ 35,000	\$ 10,000	-71.43%
		<u>\$ 9,550</u>	<u>\$ 10,000</u>	<u>\$ 35,000</u>	<u>\$ 10,000</u>	<u>-71.43%</u>
<b>Miscellaneous:</b>						
4085	Donations	\$ 50,000	\$ -	-	-	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4095	Bond Proceeds	-	-	-	-	0.00%
4096	Premium on Bond Issue	-	-	-	-	0.00%
		<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>Transfers In:</b>						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>TOTAL REVENUES/RESOURCES</b>		<u>\$ 59,550</u>	<u>\$ 10,000</u>	<u>\$ 35,000</u>	<u>\$ 10,000</u>	<u>-71.43%</u>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	200,525	-	120,000	-	-100.00%
400	Capital Outlay	620,552	1,028,923	209,203	688,080	228.91%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES/APPROPRIATIONS:</b>		<u>\$ 821,077</u>	<u>\$ 1,028,923</u>	<u>\$ 329,203</u>	<u>\$ 688,080</u>	<u>109.01%</u>
<b>CHANGE IN FUND BALANCE</b>		<u>\$ (761,527)</u>	<u>\$ (1,018,923)</u>	<u>\$ (294,203)</u>	<u>\$ (678,080)</u>	<u>130.48%</u>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<u>\$ 1,813,911</u>	<u>\$ 1,049,336</u>	<u>\$ 1,052,384</u>	<u>\$ 758,181</u>	<u>-27.96%</u>
<b>ESTIMATED ENDING FUND BALANCE</b>		<u>\$ 1,052,384</u>	<u>\$ 30,413</u>	<u>\$ 758,181</u>	<u>\$ 80,101</u>	<u>-89.44%</u>

**CAPITAL OUTLAY-DETAIL**

405-Project Costs

Economic Development  
Total Capital Outlay

\$ 688,080  
\$ 688,080

**REVENUE BOND CONSTRUCTION FUNDS**

**CITY OF SAPULPA**

6/17/2024

FUND: 63

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

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

**FISCAL YEAR 24-25**

*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 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	762	-	174	-	-100.00%
	Miscellaneous	-	-	-	-	0.00%
	Transfers In	-	-	-	-	0.00%
	<b>Total Revenues/Resources:</b>	<b>\$ 762</b>	<b>\$ -</b>	<b>\$ 174</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	30,695	-	938	-	-100.00%
	<b>Total Expenditures/Appropriations:</b>	<b>\$ 30,695</b>	<b>\$ -</b>	<b>\$ 938</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ (29,933)</b>	<b>\$ -</b>	<b>\$ (764)</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>\$ 30,697</b>	<b>\$ 7</b>	<b>\$ 764</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>\$ 764</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

# CITY OF SAPULPA

6/17/2024

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

### REVENUE/RESOURCES - DETAIL

FISCAL YEAR 24-25

			Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>REVENUES/RESOURCES:</b>							
<b>Interest:</b>							
4081	Interest Revenues		\$ 762	\$ -	\$ 174	\$ -	-100.00%
			<u>\$ 762</u>	<u>\$ -</u>	<u>\$ 174</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>Miscellaneous:</b>							
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>
<b>Transfers In:</b>							
4910	General Fund		\$ -	\$ -	\$ -	\$ -	0.00%
4920	SMA		-	-	-	-	0.00%
4945	Capital Improvement Fund		-	-	-	-	0.00%
4065	Street Impr Sales Tax Fund		-	-	-	-	0.00%
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>TOTAL REVENUES/RESOURCES:</b>			<u>\$ 762</u>	<u>\$ -</u>	<u>\$ 174</u>	<u>\$ -</u>	<u>-100.00%</u>

# CITY OF SAPULPA

6/17/2024

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

### EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 24-25

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>MAJOR STREET REHABILITATION PROJECTS</b>					
<b>561-Select Concrete Panel Replacements</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>562-Bryan Avenue (Hawthorn to Oak)</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>563-Canyon Road (73rd W Ave to 57th W Ave)</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>564-Cobb Ave (Mission to Brown)</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>565-North Hickory Street (SH-66 to Muskogee)</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>566-73rd W Ave Widening by Freedom Elementary School</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>567-South Hickory Street (Taft to Garfield)</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>



# CITY OF SAPULPA

6/17/2024

FUND: 63

## SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND

### EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 24-25

	Actual 22-23	Budgeted 23-24	Estimated 23-24	Approved 24-25	Percent of Change
<b>569-Bryan Ave 16" Waterline (Hawthorn to Bixby)</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>570-Bryan Ave (Hawthorn to Bixby) STP Project</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>RESIDENTIAL IN-HOUSE STREET REHAB PROGRAM EQUIPMENT &amp; VEHICLES</b>					
<b>568-Street Department Equipment &amp; Vehicles</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>NON DEPARTMENTAL PROJECTS</b>					
<b>590-Non Departmental</b>					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	30,695	-	938	-	-100.00%
	<u>\$ 30,695</u>	<u>\$ -</u>	<u>\$ 938</u>	<u>\$ -</u>	-100.00%
	<u>\$ 30,695</u>	<u>\$ -</u>	<u>\$ 938</u>	<u>\$ -</u>	-100.00%