City of Sapulpa

Adopted FY 2026-2027 Annual Budget

TABLE OF CONTENTS

City of Sapulpa, Oklahoma

Fiscal Year 2027 City Manager's Budget Letter

The Fiscal Year 2027 Budget for the City of Sapulpa reflects a community moving forward with purpose, stability, and long-term vision. This document serves as the City's comprehensive financial and operational plan for the coming year, aligning resources with the priorities established by the Mayor, City Council, and the citizens of Sapulpa.

The FY 2027 Budget has been prepared in accordance with the **Oklahoma Municipal Budget Act** and represents months of analysis, collaboration, and strategic planning across all departments. It provides a transparent accounting of the City's financial position and outlines the programs, services, and capital investments that will guide Sapulpa through the next year and beyond.

A Community Investing in Its Future

Sapulpa continues to experience steady economic activity supported by downtown revitalization, new commercial and housing development, and increased tourism tied to the Route 66 Centennial and the return of the Christmas Chute. These trends, combined with conservative budgeting practices, have positioned the City to maintain reserves and continue delivering high-quality public services.

Sales tax—our primary operating revenue source—is beginning to show renewed strength. After two years of flat performance, FY 2026 is projected to close with a 2% increase, and FY 2027 anticipates up to 5% growth. This budget incorporates those trends while maintaining a cautious, responsible approach to long-term financial planning.

Guiding Principles of the FY 2027 Budget

The FY 2027 Budget is built around four core principles that reflect the City's mission and long-term goals:

1. Maintain essential services at high standards

Public safety, streets, utilities, and quality-of-life services remain the foundation of municipal operations. This budget sustains service levels while preparing for future needs.

2. Invest in infrastructure and long-term capital needs

Sapulpa continues to advance major capital improvements funded through GO Bonds, grants, OWRB loans, and ARPA allocations. The City is completing the 2020 GO Bond projects **three years ahead of schedule** and moving forward with more than **$42 million** in capital projects for FY 2027.

425 E Dewey, Sapulpa, OK 74066 | 918-224-3040 | Fax: 918-224-6660 | www.sapulpaok.gov

3. Strengthen organizational capacity and efficiency

Strategic staffing adjustments, technology upgrades, and process improvements—including expanded use of Laserfiche—support more efficient operations and improved service delivery.

4. Promote transparency, accountability, and community engagement

The City remains committed to open government through clear reporting, accessible information, and meaningful opportunities for public involvement.

Major Initiatives and Investments

The FY 2027 Budget advances several high-impact initiatives that support Sapulpa's long-term growth and quality of life:

- **Completion of the Booker T. Washington Community Center**
- **Final baseball quad and expanded amenities at Bartlett Sports Complex**
- **Phase 3 downtown alley and sidewalk improvements**
- **Sewer line extensions supporting residential and industrial growth**
- **New splash pad at Kelley Lane Park**
- **Over $18 million in secured grants**, including water infrastructure, dam repairs, downtown improvements, and industrial park development
- **$2 million in additional appropriations for local street improvements to match this past year**

These investments strengthen Sapulpa's infrastructure, support economic development, and enhance the amenities that make the community a desirable place to live, work, and visit.

Public Safety and Workforce Considerations

Public safety remains a top priority. FY 2027 includes staffing proposals for the Fire Department, including positions supported by the SAFER Grant, and continued evaluation of Police Department compensation and retention challenges. While revenues cannot support the full wage increases requested by the union, the City is committed to negotiating a fair COLA and exploring long-term solutions, including the potential for a future Public Safety Sales Tax election.

425 E Dewey, Sapulpa, OK 74066 | 918-224-3040 | Fax: 918-224-6660 | www.sapulpaok.gov

CITY OF
SAPULPA

Financial Stability

The FY 2027 Budget maintains:

- **General Fund balance:** approximately **14%**
- **Sapulpa Municipal Authority balance: 4.6%**

These reserves reflect disciplined financial management and ensure the City remains prepared for economic fluctuations or unforeseen needs.

A Collaborative Effort

The development of this budget represents the collective work of City leadership, department directors, and staff across the organization. Special recognition is extended to **Finance Director Joe Don Dunham** and the Finance Department for their professionalism, and dedication to maintaining Sapulpa's strong financial foundation.

Looking Ahead

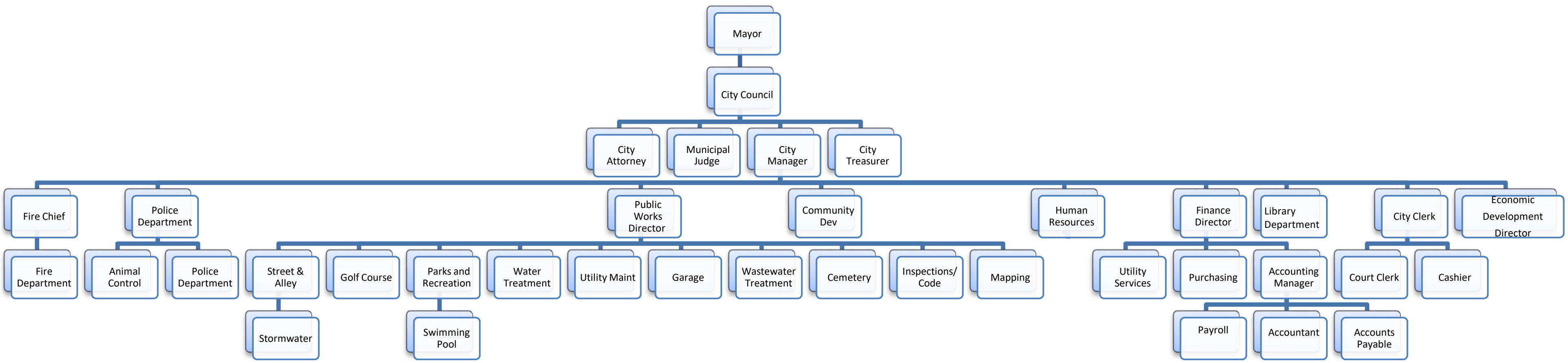
The FY 2027 Budget positions Sapulpa for continued progress—advancing major capital projects, strengthening core services, and supporting the community's long-term vision. As Sapulpa grows and evolves, this budget ensures that the City remains financially stable, operationally strong, and focused on delivering high-quality services to residents, businesses, and visitors.

Joan Riley

Joan Riley, City Manger

425 E Dewey, Sapulpa, OK 74066 | 918-224-3040 | Fax: 918-224-6660 | www.sapulpaok.gov

City of Sapulpa Organizational Chart



City

RESOLUTION NO. 4890

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, AND THE SAPULPA DEVELOPMENT AUTHORITY BUDGET, AND ADOPTING ALL OTHER FUNDS AS REQUIRED BY STATUTE OR ORDINANCE FOR THE YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027.

WHEREAS, a budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027, 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

Resolution # 4890

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

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

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

A. The City Manager or the Chief Financial Officer may transfer any unexpended and unencumbered appropriation or any portion thereof from one line item to another, one object category to another within a department, or one depa1iment 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 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 #4890

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 classifications totals be adopted as the FY 26/27 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 10 TO 0 ON THIS 15th DAY OF JUNE, 2026.

APPROVED:

Craig Henderson, Mayor

ATTEST:

Shirley Burzio, City Clerk

APPROVED AS TO FORM:

David Widdoes, City Attorney

CITY OF SAPULPA, OKLAHOMA
INCORPORATED
SEAL

SMA

RESOLUTION NO. 4891

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, 2026 AND ENDING JUNE 30, 2027.

WHEREAS, a budget for the fiscal year beginning July I, 2026, and ending June 30, 2027, 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 26/27 Operating Budget of the Sapulpa Municipal Authority.

Resolution # 4891

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 10 TO 0 ON THIS 15th OF JUNE, 2026.

APPROVED:

Craig P. Henderson

Craig Henderson, Chairman

SAPULPA MUNICIPAL AUTHORITY SEAL SAPULPA OKLAHOMA

Shirley Burzio

Shirley Burzio, Secretary

APPROVED AS TO FORM:

for

David Widdoes, Trust Attorney

SDA

RESOLUTION NO. 4892

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAPULPA MUNICIPAL AUTHORITY, SAPULPA, OKLAHOMA, ADOPTING AND APPENDING A BUDGET FOR THE SAPULPA DEVELOPMENT AUTHORITY, SAPULPA, OKLAHOMA, FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

WHEREAS, a budget for the fiscal year beginning July I, 2026, and ending June 30, 2027, 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 26/27 Operating Budget of the Sapulpa Municipal Authority.

Resolution #4892

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 10 TO 0 ON THIS 15th OF JUNE, 2026.

APPROVED:

Craig P. Henderson

Craig Henderson, Chairman

Shirley Burzio

Shirley Burzio, Secretary

SAPULPA MUNICIPAL AUTHORITY SEAL SAPULPA OKLAHOMA

APPROVED AS TO FORM:

Wy Barth Legit for

David Widdoes, Trust Attorney

Strategic Priorities

The City of Sapulpa's strategic priorities are centered on sustainable growth, economic vitality, and operational resilience. A key focus is **economic development and diversification**, with an emphasis on attracting and retaining businesses to generate sales tax revenue, which remains the City's primary revenue source. To achieve this, the city aims to offer incentives for commercial and retail development, promote tourism and events to enhance hospitality taxes, encourage industrial and manufacturing investments to create jobs and increase utility usage, and foster mixed-use developments that optimize land use and stimulate commercial activity.

To further support fiscal growth, the city is prioritizing **utility and service-based revenue generation**. This involves modernizing utility infrastructure to improve efficiency and reduce operational costs, implementing tiered or usage-based rate structures, and exploring value-added services that enhance customer experience while increasing revenues.

Strategic infrastructure investments are also crucial to the City's long-term plan. Infrastructure projects are prioritized based on their potential to support revenue-generating activities or reduce operational expenses. This includes developing and maintaining roads and parking to support business activity, upgrading water and sewer systems to facilitate residential and commercial growth, and improving municipal facilities to enhance efficiency and lower maintenance costs.

Another major focus is **sales tax optimization**. The City intends to maximize sales tax revenues through strategic policies and by encouraging retail developments that serve both residents and regional shoppers. Another strategy involves leveraging e-commerce tax opportunities by ensuring compliance with remote sales tax laws, alongside hosting community events and markets to boost local spending.

Ensuring **fiscal efficiency and cost management** is vital to sustaining City operations. Strategies include regular reviews of operational efficiency, consolidating services where appropriate, adopting zero-based or performance-based budgeting approaches, and collaborating with neighboring municipalities to share resources and reduce costs.

The city recognizes the importance of **community engagement and tourism** in building a vibrant, attractive community. Investments in parks, recreation, and cultural programs not only enhance residents' quality of life but also attract visitors. Promoting Sapulpa as a destination for regional and national events and highlighting its unique identity and history are key tourism initiatives.

To fund these priorities, the City is committed to securing **grants and alternative funding sources**. This includes establishing a dedicated grant-writing team, partnering with nonprofits and private entities on jointly funded projects, and exploring public-private partnerships for major developments.

To support workforce stability and sustainable living options, that promote programs focused on workforce and housing development. The city plans to encourage affordable and mixed-income housing, collaborate with local businesses on workforce training programs, and offer incentives to developers who build within city limits.

To ensure long-term fiscal health, Sapulpa is exploring **diversified revenue streams** to reduce reliance on any single income source. This includes introducing franchise permits for utility providers, implementing user fees for specific services, and developing municipal enterprises such as golf courses, event venues, or public utilities.

Finally, **resiliency and sustainability** are embedded across all strategies. The City aims to establish reserve funds to cushion against revenue shortfalls, invest in sustainable practices that reduce long-term costs, and develop contingency plans to manage natural disasters, economic disruptions or other unforeseen events. These combined priorities position Sapulpa for a resilient, thriving future.

Economic Outlook for Fiscal Year 2026-2027

The economic outlook for the City of Sapulpa, Oklahoma, for Fiscal Year 2026–2027 reflects continued economic growth accompanied by persistent inflationary pressures and a moderating labor market. While national and state economic indicators remain generally favorable, uncertainties surrounding inflation, energy costs, workforce availability, and supply chain disruptions continue to warrant a cautious approach to financial planning.

National Economic Conditions

The national economy has remained resilient through the first half of 2026. Economic growth continues at a moderate pace, supported by consumer spending, business investment, and stable employment levels. National unemployment has remained near historic lows at approximately 4.3 percent, although job growth has slowed compared to previous years. Economists generally anticipate continued economic expansion through 2026 and into 2027, albeit at a more moderate rate than experienced following the pandemic recovery.

Inflation remains a primary concern for local governments. While inflation has moderated from the elevated levels experienced in recent years, price increases continue to exceed the Federal Reserve's long-term target. Energy prices, construction materials, fleet equipment, insurance costs, and contracted services continue to experience upward pressure. Interest rates remain elevated as policymakers continue working to contain inflation and maintain economic stability. These conditions continue to impact municipal operating and capital costs.

Oklahoma State Economic Trends

Oklahoma's economy continues to demonstrate stability and resilience. State revenues have shown modest growth, supported by strong personal income tax collections, stable employment levels, and continued economic activity across multiple sectors. The state's rolling twelve-month revenue collections have remained positive, indicating a stable fiscal environment despite slowing growth rates.

The Oklahoma labor market remains relatively strong, although unemployment has increased modestly to approximately 4.0 percent. Employers throughout the state continue to face challenges in recruiting and retaining qualified employees, particularly in public safety, skilled trades, utilities, and technical positions. Competition for qualified workers remains significant and continues to put pressure on compensation and benefit structures.

Regional Economic Indicators

Economic conditions throughout the Tulsa metropolitan area and northeastern Oklahoma remain generally positive. Continued residential development, commercial investment, and transportation-related activity support regional economic growth. However, businesses continue to report concerns regarding workforce availability, material costs, and vendor pricing volatility.

Supply chain conditions have improved compared to recent years; however, lead times for certain equipment, vehicles, infrastructure materials, and technology components remain longer than historical averages. Municipalities continue to experience increased costs associated with fleet replacement, capital construction projects, and contracted services.

Implications for Sapulpa's FY 2026–2027 Budget

Given current economic conditions, the City of Sapulpa has incorporated the following considerations into the Fiscal Year 2026–2027 budget:

- **Revenue Projections:** Revenue estimates are based upon moderate economic growth and stable sales tax collections while recognizing the potential for economic volatility and changing consumer spending patterns.

- **Expenditure Planning:** Continued inflationary pressures in personnel, insurance, utilities, fuel, equipment, and contractual services have been considered in departmental operating budgets.

- **Workforce Management:** Recruitment and retention of qualified employees remain a priority. The City will continue to evaluate compensation and benefit programs to remain competitive within the regional labor market.

- **Capital Improvement Planning**: Rising construction costs and equipment pricing continue to affect capital project planning and replacement schedules. Priority has been given to maintaining critical infrastructure and essential public services.

- **Financial Stability:** Maintaining adequate reserves and conservative budgeting practices remains a priority to ensure the City's long-term financial health and ability to respond to unforeseen economic conditions.

Conclusion

The Fiscal Year 2026–2027 economic outlook for the City of Sapulpa remains cautiously optimistic. While economic growth continues at the national, state, and regional levels, ongoing inflationary pressures, workforce challenges, and uncertainty in operating costs require prudent financial management. The City will continue to monitor economic conditions and maintain a conservative fiscal approach while providing essential services and investing in the community's future

THE BUDGET AND ACCOUNTING PROCESS

The City of Sapulpa, Oklahoma, is a municipal corporation operating under the statutory form of government pursuant to the Constitution and laws of the State of Oklahoma. The City functions under a Council-Manager form of government and provides services authorized by state law to promote the health, safety, and general welfare of its residents.

Major functions of the City include police and fire protection, parks and recreation, streets and infrastructure maintenance, community development and planning, sanitation services, and general administrative support. The City also owns and operates utility systems including water, wastewater, and sanitation services. This budget includes all funds required to account for these services and any activities controlled by or dependent on the City Council.

THE BUDGET PROCESS

The City prepares its annual operating budget on a basis (Budget basis) which differs from Generally Accepted Accounting Principles (GAAP basis). The major difference between GAAP and Budget basis is that encumbrances are recorded as reservations of fund balance on a GAAP basis as opposed to the equivalent of expenditures (Budget basis) in all governmental funds.

The City of Sapulpa uses modified zero-based budgeting to develop the annual operating budget. This approach requires City Departments to present a basic budget and supplements to the basic budget, which represents program additions or enhancements. The City Council adheres to the following procedures in establishing the budget:

1. Under the City Charter, the City Manager is responsible for preparing and recommending an operating budget for City Council consideration. The City Manager, working with staff in all Departments, reviews and evaluates all basic budgets and supplemental requests to determine whether they fulfill City Council goals and objectives, improve management effectiveness, or increase productivity. The proposed budget, which the City Manager submits to the City Council, includes recommendations of the program of services, which the City should provide, and which can be financed by the City's projected revenue for the budget year. The Manager must submit a balanced budget for the next fiscal year not later than 30 days prior to the end of the current fiscal year.

2. The City Council considers the Manager's recommended budget in a series of work sessions and in public hearings at which citizens' comments are invited. Citizens are encouraged to participate in the budget process. A copy of the proposed budget and the adopted budget are filed in the City Clerk's office and the Sapulpa Public Library. Additional or supplemental information is available upon request.

3. The budget for the next fiscal year is legally enacted by the City Council through passage of an ordinance not later than seven days before the beginning of the new budget year.

4. Expenditures may not legally exceed appropriations at the Fund level for each legally adopted annual operating budget. The City Manager, without Council approval, may

transfer appropriation balances from one expenditure account to another within a Fund/Department of the City. The City Council, however, must approve any transfer of unencumbered appropriation balance or portions thereof from one Fund to another.

5. Annual budgets are legally adopted for all governmental funds. Budgets for the Debt Service Funds are adopted on a basis consistent with Generally Accepted Accounting Principles. The expendable trust fund includes non-budgeted financial activities, which are not subject to an appropriated budget and the appropriation process nor to any legally authorized non-appropriated budget review and approval process.

6. At the close of each fiscal year, any unencumbered appropriation balance lapses or reverts to the undesignated fund balance.

THE ACCOUNTING PROCESS

The accounting and reporting policies of the City conform to Generally Accepted Accounting Principles ("GAAP") applicable to state and local governments. Generally Accepted Accounting Principles for local governments include those principles prescribed by the Governmental Accounting Standards Board ("GASB"), which includes all statements and interpretations of the National Council on Governmental Accounting unless modified by the GASB, and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units. The following is a summary of the more significant policies and practices used by the City.

BASIS OF PRESENTATION

The accounts of the City are organized and operated on the basis of funds or account groups, each of which is considered to be a separate fiscal and accounting entity. The operations of each fund are accounted for with a self-balancing set of accounts that comprise its assets, liabilities, fund balances or retained earnings, revenues and expenditures or expenses. The various funds are grouped by category and type. The City maintains the following fund classifications and account groups:

CITY OF SAPULPA FUNDS

All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

GOVERNMENTAL FUNDS

Governmental funds are used to account for the relatively liquid portion of the City's assets that are not accounted for through proprietary or fiduciary funds, the short-term obligations pertaining thereto and the net balance of these financial resources available for subsequent appropriation and expenditure.

General Fund – The General Fund is the general operating fund of the City. This fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Debt Service Funds – Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

Capital Project Funds – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). They are presented in a separate document.

PROPRIETARY FUNDS

Proprietary Funds are those used to account for the City's ongoing organizations and activities which are like those found in the private sector. The measurement focus is upon capital maintenance and upon determination of net income, financial position and changes in financial position.

Enterprise Funds – Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises wherein the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds – Internal Service Funds are used to allocate certain costs (e.g. Risk Management/Insurance) to other funds within the government.

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for other governmental units and/or other funds. Trust and agency funds include expendable trust and payroll agency funds. (Not presented in this document).

PUBLIC HEARING NOTICE

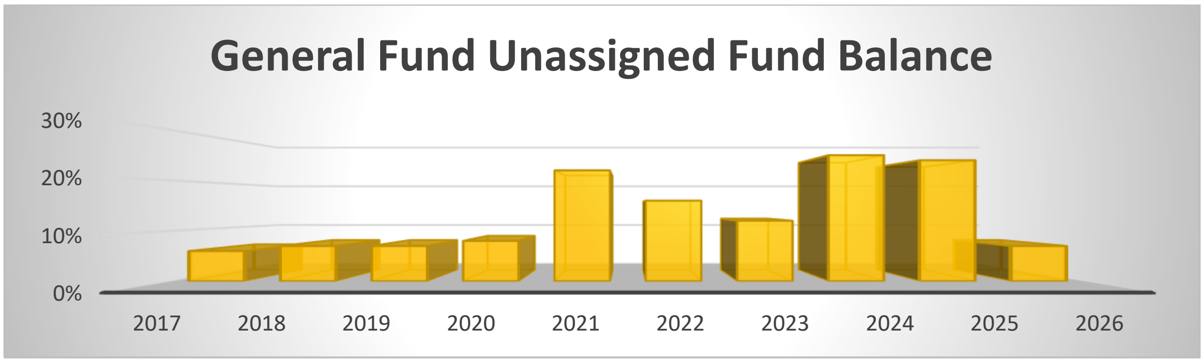
A Budget Hearing will be held Monday, June 1, 2026 at 7:00 P.M. for all interested citizens of the City of Sapulpa. The following budget is proposed for Fiscal Year 2026-2027.

Funding Source	Projected Revenue FY 2026-2027	Fund Transfer IN/(OUT)	Proposed Non Oper Expend
General Funds			
Stabilization Fund (09)	15,000	-	400,000
General Fund (10)	25,708,583	(7,364,061)	20,883,028
Hunting & Fishing (Lake) Fund (32)	59,570	-	65,900
Library Fund (34)	6,215	731,377	759,206
Aquatics Fund (36)	94,633	145,000	192,729
Court Fines Fund (54)	500	-	-
Special Revenue Funds			
Sapulpa Development Fund (15)	12,000	-	185,596
Street & Alley Fund (30)	231,395	493,000	928,849
Cemetery Maintenance Fund (31)	105,401	728,588	762,406
Parks & Recreation Fund (35)	22,587	963,921	1,187,746
Fed. Seized & Forfeitures Fund (42)	310	-	3,344
Major Throughfare Fund (44)	18,663	394,955	365,000
Water & Sewer Sales Tax Fund (46)	2,115	1,675,509	1,756,061
Vac/Spay/Neuter Fund (47)	32,469	-	42,306
E-911 Fund (57)	328,931	591,926	881,724
Juvenile Justice Fund (58)	14,403	-	18,051
Hotel/Motel Tax Fund (59)	290,587	(52,610)	417,247
Grants & Aid Fund (60)	17,642,664	551,117	18,581,637
TIF Apportionment Fund (85)	2,699,299	(115,000)	391,687
Long-Term Debt Funds			
General Fixed Assets (03)	-	-	-
General Long-Term Debt (06)	-	-	-
GO Bond Sinking Fund (81)	4,887,978	-	3,750,463
Capital Projects Funds			
Resid. Constr. Park/Rec Fund (37)	2,909	(73,037)	-
Park Development Fund (38)	5,000	152,610	375,000
Econ. Dev. Sales Tax Fund (39)	508,390	-	500,000
Fire Cash Fund (40)	11,008	211,377	308,030
Police Cash Fund (41)	1,183	211,377	225,000
Cemetery Care Trust Fund (43)	2,500	6,420	-
Capital Improvement Fund (45)	4,322	960,509	966,884
Series 2014 Str. Cap. Impr. Fund (63)	-	-	-
Street Impr. Sales Tax Fund (65)	100,000	1,796,227	2,718,765
Series 1998 CIP Fund (67)	44,224	1,268,639	949,420
GO Bond Construction Fund (83)	253,147	-	4,164,758
Article X, Sec. 35 GO Bond Fund (84)	15,525	-	688,000
Enterprise Funds			
Sapulpa Municipal Authority Fund (20)	15,856,730	(5,355,866)	21,882,280
Stormwater Management Fund (29)	1,821,893	(73,997)	2,291,106
Golf Course Fund (33)	1,010,806	301,000	1,369,114
Water Resources (48)	26,426	1,851,018	1,790,340
Sewer System Development Fund (49)	90,246	-	-
City Deposits Fund (50)	14,000	-	-
Internal Service Funds			
Insurance Fund (55)	4,473,077	-	4,259,194
Totals	**$ 76,414,689**	**$ (0)**	**$ 94,060,871**

The Meeting will be held at the Council Chambers, City Hall, Sapulpa, Oklahoma for the purpose of discussion of the FY 2026 - 2027 proposed budget at 7:00 P.M. The proposed budget may be examined at the City Hall, 425 E. Dewey, Monday through Thursday between 8:00 A.M.. and 5:00 P.M. and Friday between the hours of 8:00 A.M. and 11:00 AM. All interested citizens will have the opportunity to give written and oral comments. All senior citizens are encouraged to attend and comment.

CITYWIDE BUDGET HIGHLIGHTS

The city has a history of cautious budgeting. This policy along with a five percent (5%) in sales tax revenues have allowed the City's General Fund to maintain modest reserves. While these reserves have increased over the past few years, they are expected to decline during FY 2026-2027, as portrayed in the chart below.



Data Source: Crawford & Assoc, PC FY 2023 Performeter

The City maintained this policy through FY 2025–2026, while also implementing wage increases and restoring staff positions as both hiring conditions and revenues improved. The current economic conditions are reflected in cautious budgeting for Fiscal Year 2026-2027, except for personnel services. The city has taken an aggressive approach to the implementation of updated wages, which strives to bring employee pay up to the industry minimum as compared to area municipalities.

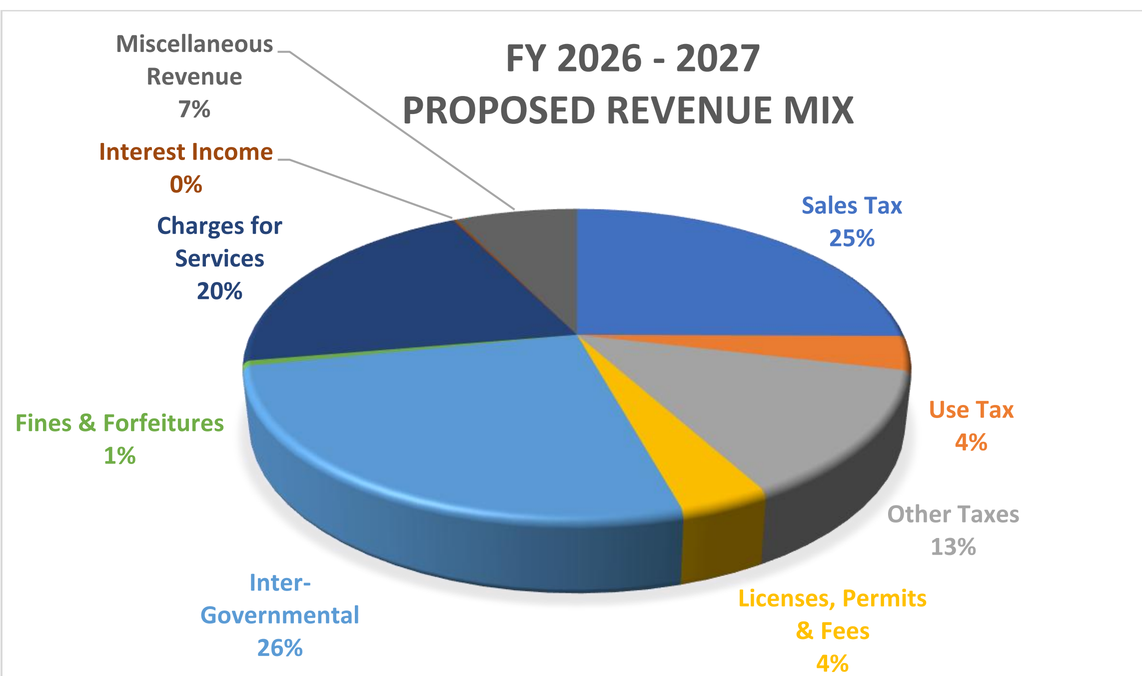
The Fiscal Year 2026-2027 Adopted Budget has a total Citywide expenditure of $93.4 million which includes six fund types shown in Figure 1. In accordance with Generally Accepted Accounting Principles (GAAP), the City uses several fund types where revenues are deposited, and expenditures are released. The "General Fund" is where general taxes like sales, use, and franchise taxes are placed and where expenditures for many broad operations (like Police, Fire, Public Works, and Parks) are released. While all funds are subject to economic forces, the General Fund is often the fund most subject to economic fluctuation. "Special Revenue Funds" are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. "Enterprise Funds" levy user charges for certain types of services where the government's intent is to recover the full or partial cost of the service provided. "Capital Projects Funds" are used to account for significant capital acquisition and construction projects separately from other operations. "Long-Term Debt Service Funds" record the loan and lease payments for the City of Sapulpa, since the Enterprise Funds are designed to record expenses in a more business-like fashion, the debt service for those funds will be recorded in the fund itself. "Internal Service Funds" receive their income from charges to other funds in the City.

Revenues

Total City Revenues by Fund Type

Fund Type	Estimated Y-T-D Revenues FY 2025-2026	Adopted Budget FY 2026-2027
General Fund	$24,187,567	$25,884,501
Special Revenue Funds	11,394,209	21,400,840
Long-Term Debt Service	3,581,680	4,887,978
Capital Improvement Funds	6,689,108	948,208
Enterprise Funds	25,880,727	18,820,101
Internal Service Funds	2,733,528	4,473,077
TOTAL	**74,466,820**	**76,414,689**

The City-Wide Budget for Fiscal Year 2026-2027 is projected to increase by $1.9 million from the Fiscal Year 2025-2026 estimated Y-T-D revenues. The change in the adopted budget from last year is primarily related to increases in Charges for Services, 8%, and an increase in all Taxes, 16%. The increased Tax collection is not only related to Sales Tax, but also Use Tax, along with additional Ad Valorem Taxes and Hotel/Motel Tax Funds. The increase in Charges for Services is related to the expected increased usage. There have been no rate increases since FY 2024-2025. Other areas are showing an increase mainly due to additional uses of city services and additional grant revenues.

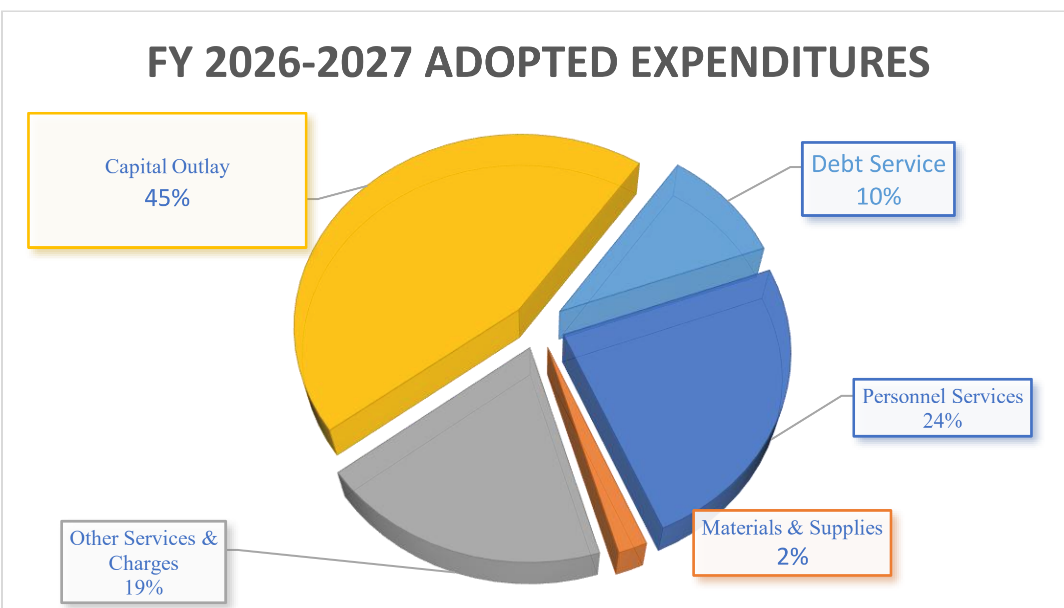


Expenditures

Total City Expenditures by Fund Type

Fund Type	Estimated Y-T-D Expenditures FY 2025-2026	Adopted Budget FY 2026-2027
General Fund	$17,352,475	$22,300,863
Special Revenue Funds	10,613,465	25,521,655
Long-Term Debt Service	3,546,363	3,750,463
Capital Improvement Funds	17,043,305	9,607,857
Enterprise Funds	15,169,922	26,726,243
Internal Service Funds	2,724,093	4,259,194
TOTAL	**66,449,623**	**92,854,275**

The City-Wide Budget for Fiscal Year 2026-2027 is projected to increase by $25.7 million from the Fiscal Year 2025-2026 estimated actual expenditures and appropriations. The change in the adopted budget from current year's estimate is related to added payroll expenses of $4 million and a $16.6 million increase in Capital Improvements Projects and Outlay. The increased payroll cost is related to an effort to bring city employees to at least a wage comparable to the immediate area. The increase in Capital Improvement Projects and Outlay is a result of an effort by the City of Sapulpa to continue upgrading city streets and infrastructure. Materials and Supplies for the city have increased by $89,707, or 5%. Other Services and Charges have increased by $4.7 million, or 36%. Both categorical increases are due primarily to inflationary cost increases which are passed through to the City of Sapulpa by our vendors. Capital Outlay and Capital Improvement Projects have increased by $16,687,224. This increase is primarily due to the continuation and prioritization of capital outlay items and projects.

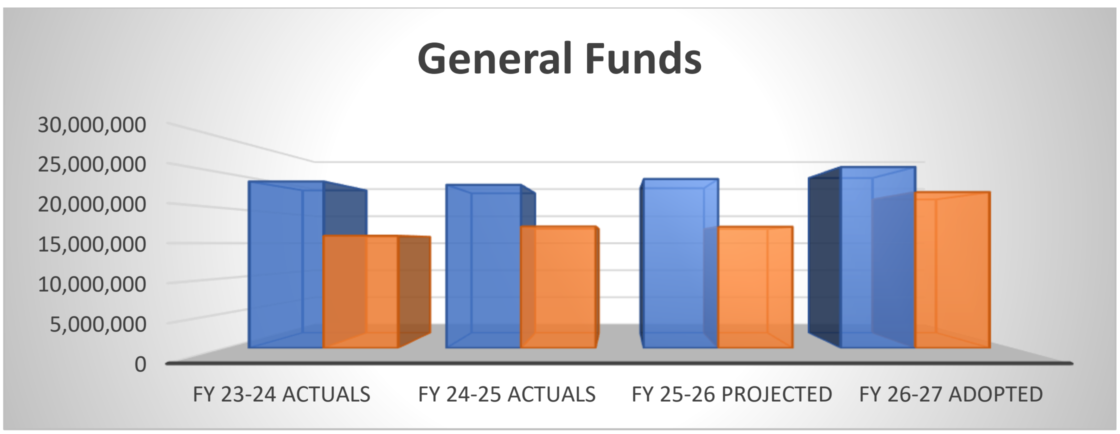


General Funds

The **General Fund** is the primary operating fund for the **City of Sapulpa** and serves as the central hub for financing most of the city's core services. It supports a wide range of essential municipal functions including **police and fire protection, parks and recreation, street maintenance, code enforcement, and general administrative services**.

The revenue for the General Fund primarily comes from sources such as **sales tax, franchise fees, licenses and permits, fines, and service charges**. These are unrestricted revenues, meaning they can be used at the City's discretion to meet general operating needs.

In essence, the General Fund reflects the City's commitment to providing everyday services that residents rely on, and it plays a vital role in maintaining the quality of life in Sapulpa. Careful budgeting and management of the General Fund ensures that public resources are used efficiently and responsibly to meet both current and future community needs.



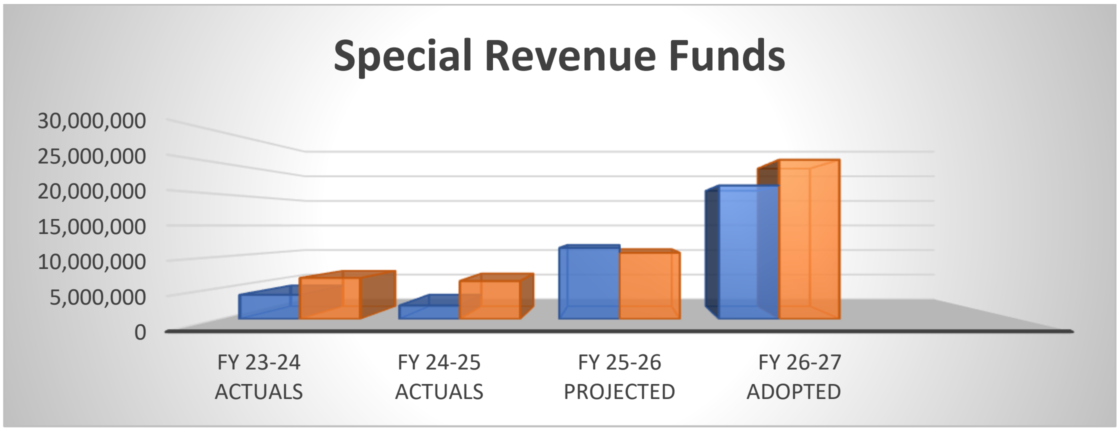
Special Revenue Funds

In the City of Sapulpa, **Special Revenue Funds** are used to account for specific revenue sources that are legally restricted or committed to purposes. These funds ensure that revenues generated for certain activities—such as street maintenance, public safety enhancements, or community development initiatives—are used solely for those purposes and not diverted to other areas of the city's operations.

By maintaining these funds separately from the City's General Fund, Sapulpa ensures **transparency, accountability, and compliance with state and federal regulations**. For example, revenues from grants, dedicated sales taxes, or special assessments are tracked and managed through these funds to support programs such as:

- Street & Alley Improvements
- Economic Development Initiatives
- Public Safety Enhancements
- Park & Recreation Improvements

This structure allows the City of Sapulpa to effectively manage restricted resources while reinforcing public trust that funds are being used as intended.

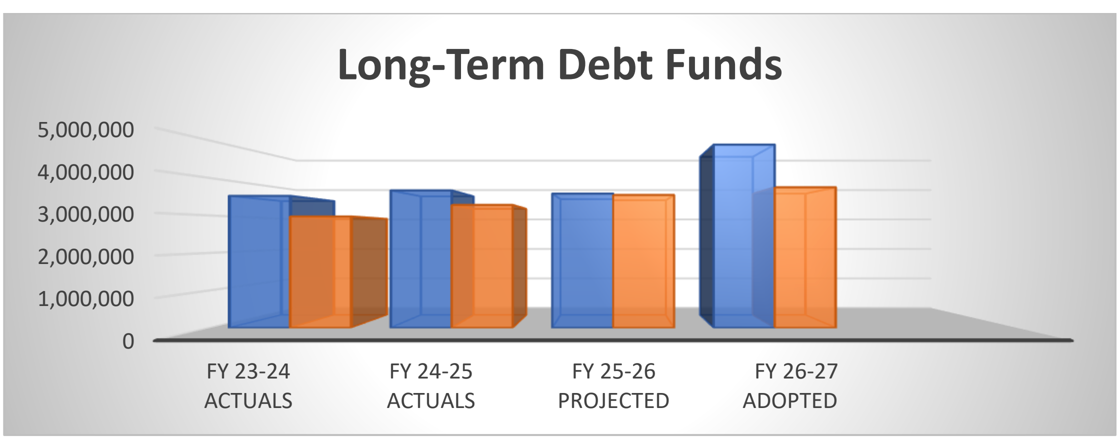


Long-Term Debt Funds

The **Long-Term Debt Funds** of the **City of Sapulpa** are used to account for the repayment of debt that the City has incurred to finance large-scale capital projects—such as infrastructure improvements, public facilities, and major equipment purchases—that provide long-term value to the community.

These funds are specifically designated to manage the **principal and interest payments** on the City's outstanding **general obligation bonds, revenue bonds, or other long-term financing instruments**. Maintaining this fund ensures that the City meets its debt obligations in a responsible and transparent manner, while also preserving financial stability.

By using Long-Term Debt Funds, the City of Sapulpa can spread the cost of significant investments over time, making them more manageable and equitable for current and future residents.

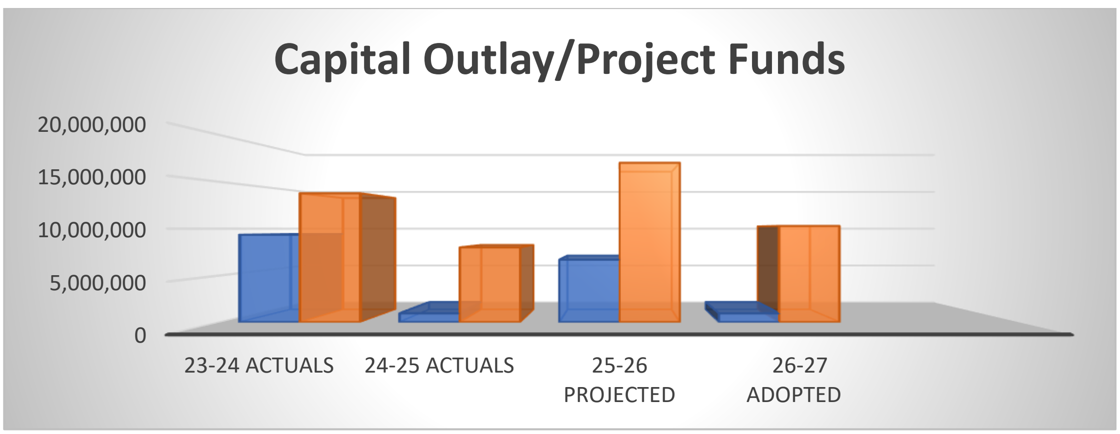


Capital Outlay/Project Funds

The **Capital Outlay/Project Funds** for the **City of Sapulpa** are used to account for the financing and expenditures related to **major capital improvements**. These projects typically include the construction, renovation, or acquisition of long-term assets such as **streets, public buildings, parks, utility infrastructure, and equipment** that have a multi-year useful life.

These funds allow the City to **separately plan, track, and report** on significant capital investments, ensuring transparency and fiscal responsibility. Funding for these projects may come from a variety of sources, including **grants, bond proceeds, dedicated sales taxes, or transfers from other funds**.

By utilizing Capital Outlay/Project Funds, Sapulpa can strategically invest in infrastructure and community enhancements that support growth and improve quality of life for residents over the long term.

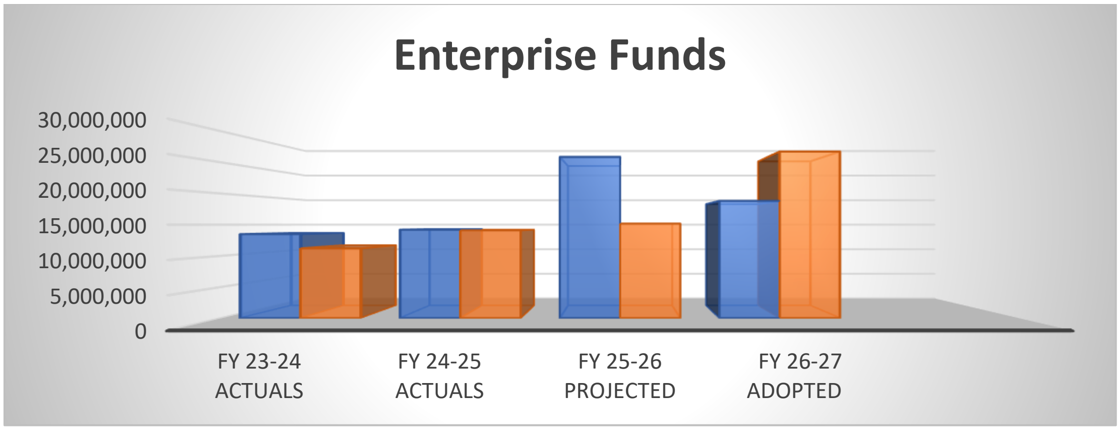


Enterprise Funds

Enterprise Funds in the **City of Sapulpa** are used to account for city services that operate similarly to private businesses—where the **costs of providing services are funded primarily through user fees and charges** rather than taxes.

These funds support operations such as the **water, sewer, and sanitation (solid waste) utilities**. Revenues generated from customer usage are used to cover the full cost of operating and maintaining these systems, including infrastructure improvements, personnel, equipment, and long-term planning.

By using Enterprise Funds, Sapulpa ensures that utility operations remain **financially self-sustaining**, transparent, and responsive to the needs of residents and businesses.

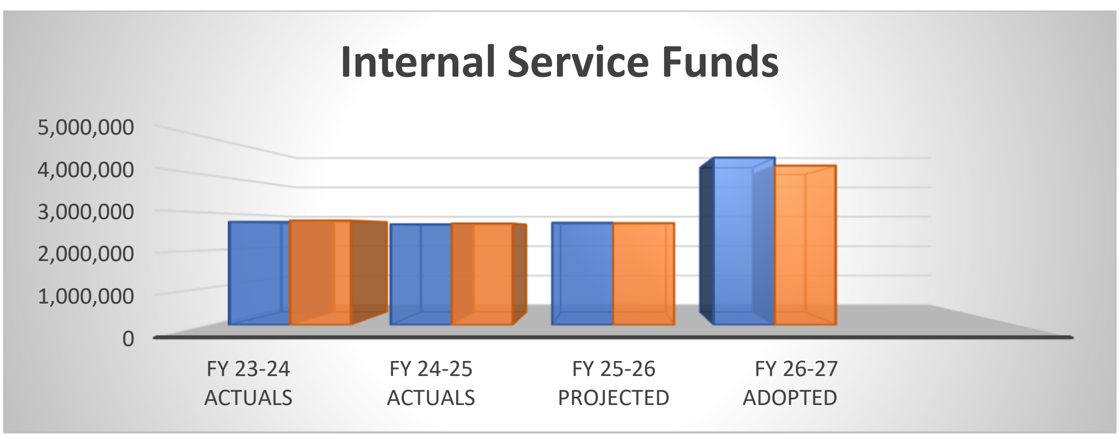


Internal Service Funds

Internal Service Funds in the **City of Sapulpa** are used to account for services provided by one city department to other departments on a **cost-reimbursement basis**. These funds help streamline operations and promote efficiency by centralizing certain internal functions.

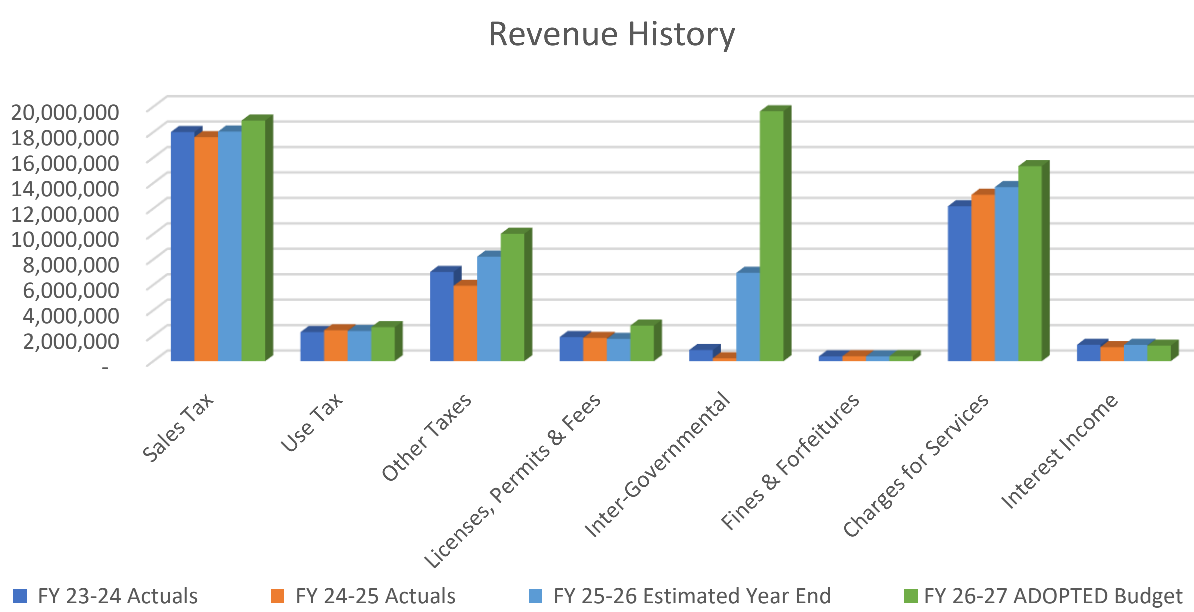
For example, an Internal Service Fund may be used to manage **fleet maintenance, information technology services, or insurance programs** that support multiple city departments. By pooling resources in this way, the city can better track the **true cost of internal services**, allocate expenses more accurately, and plan for long-term needs.

These funds are not typically funded through taxes or external revenues, but rather through **internal charges** assessed by the departments that use the services.

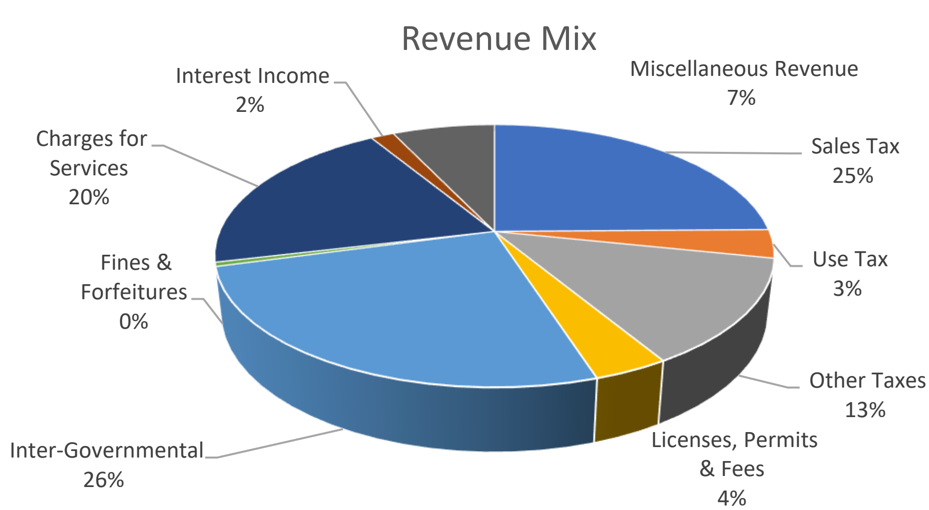


Revenues

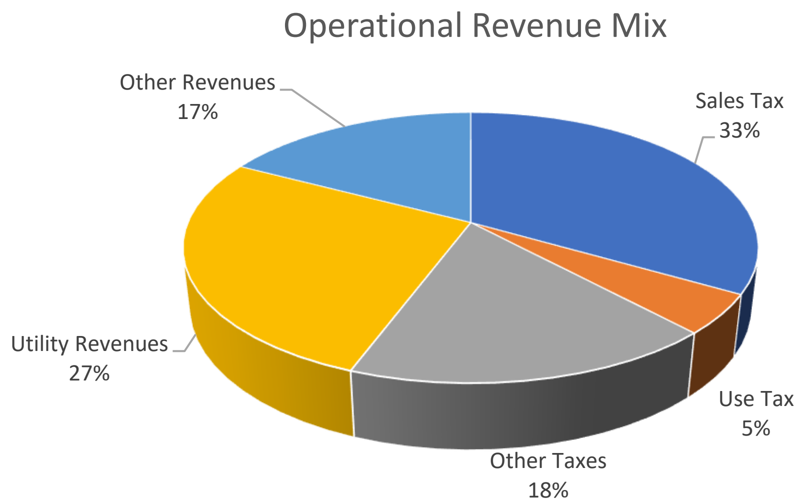
The City of Sapulpa has adopted a conservative policy for the projection of revenues. Staff uses a combination of historical information and known economic factors in their projections. City-Wide Operational revenues have grown by 6% from the FY 25-26 Estimated Year End Totals. This is due to an increase in expected Taxes, Inter-Governmental Revenues (Grants), and Charges for Services. The category of revenues seeing the largest growth are Other Taxes, Licenses, Permits & Fees, and Inter-Governmental Revenues (Grants). Other Taxes are things like Use Tax and Ad Valorem taxes, while the growth in Inter-Governmental Revenue is due to the known grant projects the City currently has in progress.



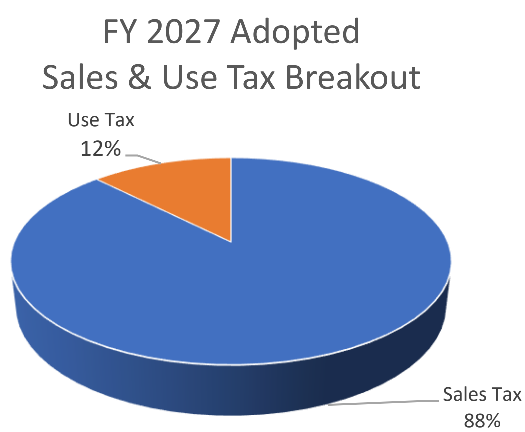
The revenue mix of $76.4 million for FY 2026–2027 is as follows:



If we look at the revenue mix for just the operational revenues for FY 2026-2027, we see a very different mix of revenues.

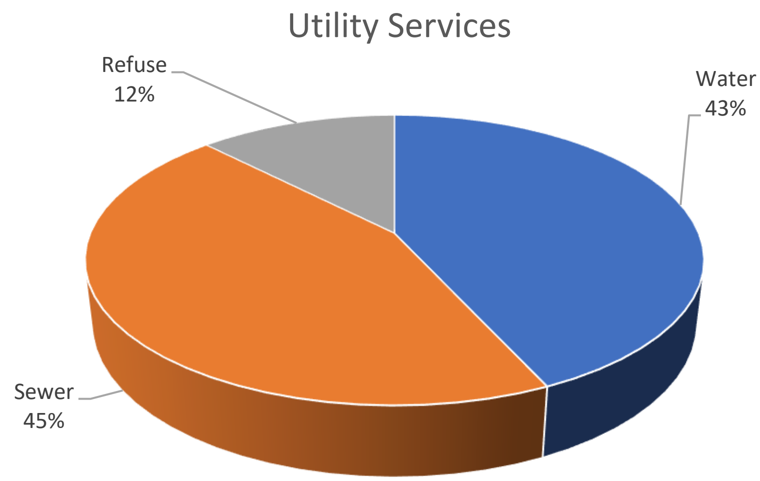


In this graph we see the City's largest revenue category is Sales and Use Taxes. This is also the most volatile and hardest to predict. Oklahoma is the only state in the nation that is this heavily reliant on Sales and Use Tax. If we look at just the Sales and Use Tax category, we see the following.



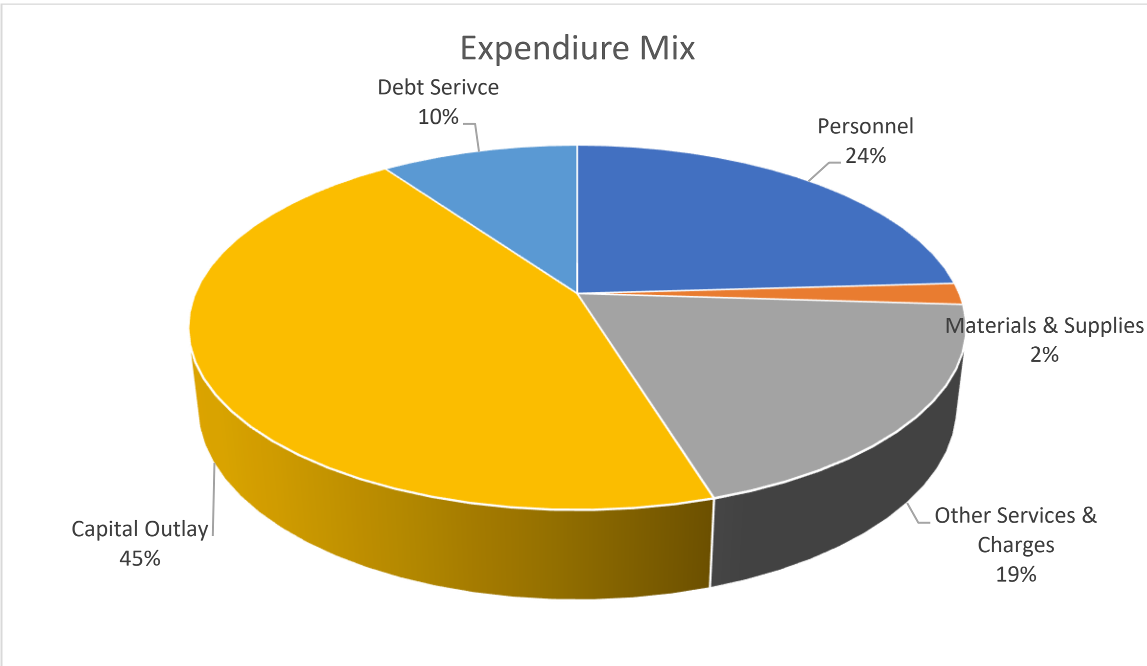
As you can tell the City of Sapulpa is heavily reliant on Sales Tax and this is a vital part of the revenue projections.

Utility revenue is another category which the City Council controls and is a major point of the revenue projections. Utility Revenues make up approximately 27% of the City's operational revenues and is broken into three separate areas. The areas are Water Sales, Sewer Service, and Refuse Services. The largest area is water sales, and this area is weather driven. If the City experiences a wet summer citizens don't water their yards as much and the sales for this area are driven down. Sewer Service is a derivative of water sales and calculated in much the same way. This revenue mix is shown in the following chart.

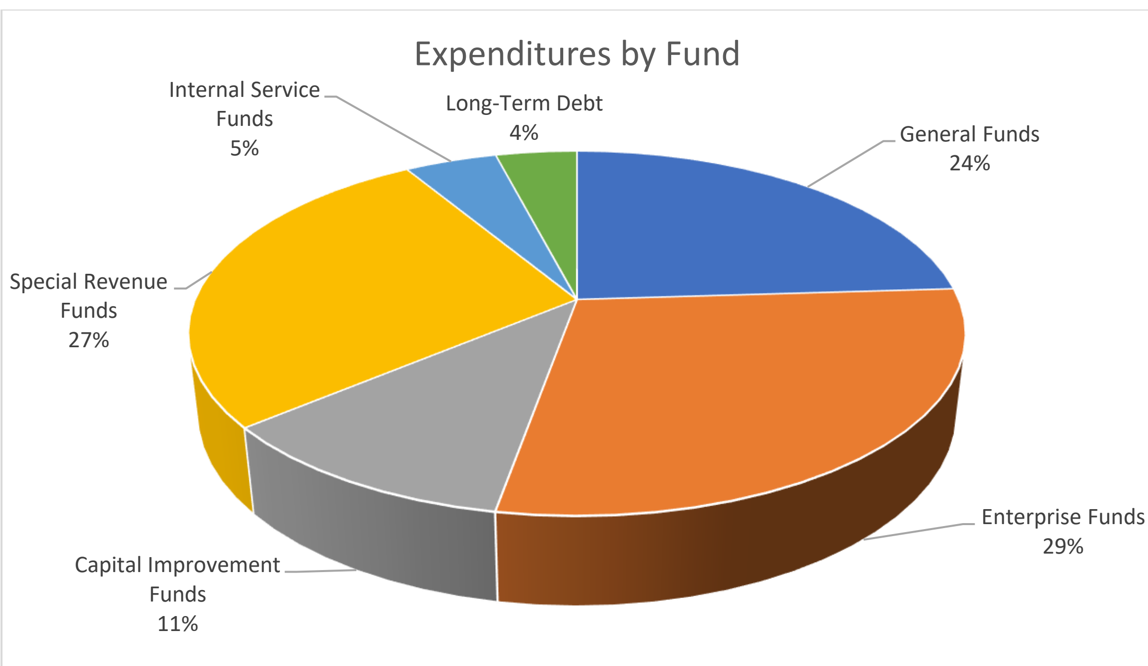

Utility Services
Refuse
12%
Water
43%
Sewer
45%

Expenditures

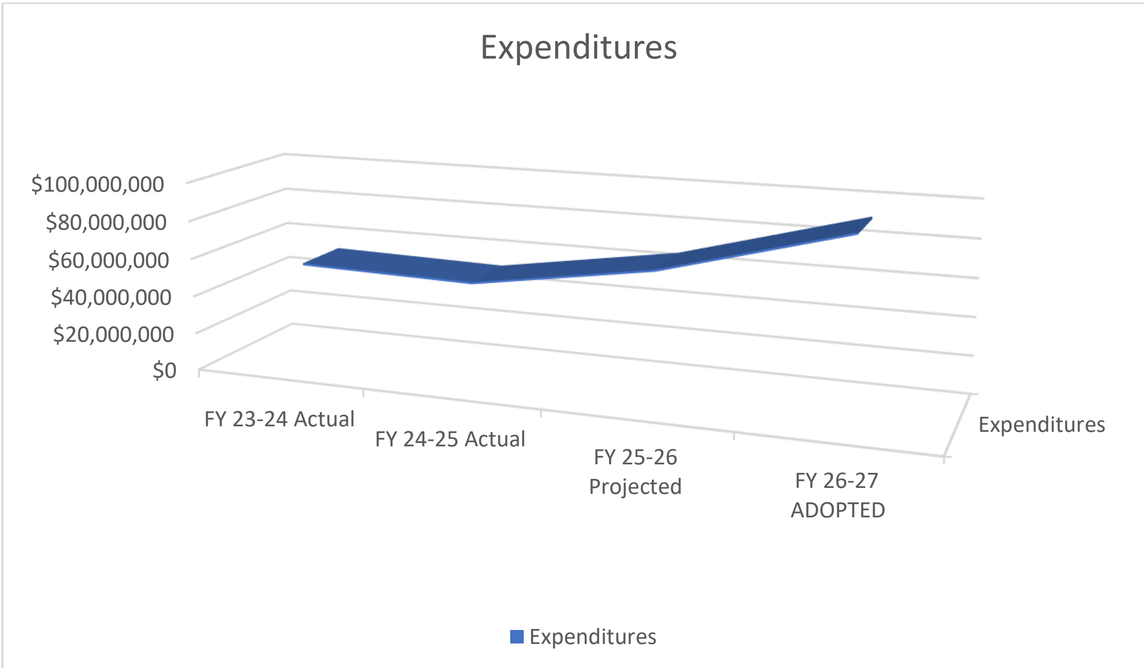
For FY 2026-2027 the City of Sapulpa has taken action to bring the employees to a wage standard that is comparable to the surrounding area. The city has also taken an aggressive approach to upgrade city streets and infrastructure, as well as promote economic development. The following is what the City of Sapulpa's total expenditure mix will be in FY 2026-2027.



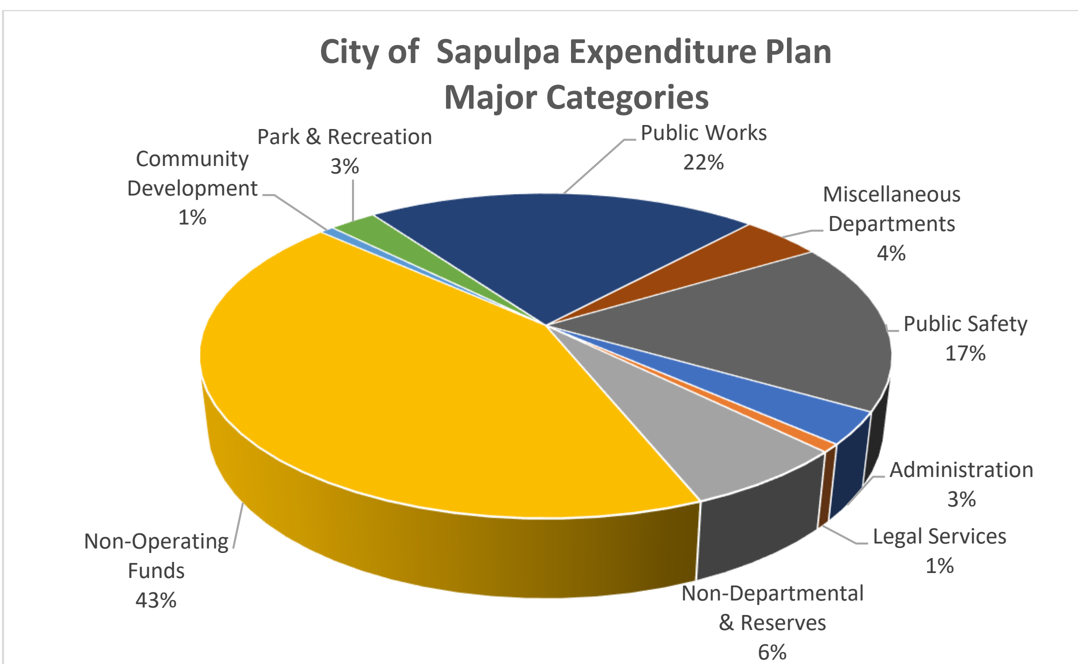
This expenditure mix equates to a total expenditure of $92,694,854 and is broken down as follows:



The City of Sapulpa annual budget has grown substantially over the past few years. This growth is attributed to increases in personnel salaries and benefits, along with an increase in capital improvements and outlay. This growth is illustrated in the graph below.

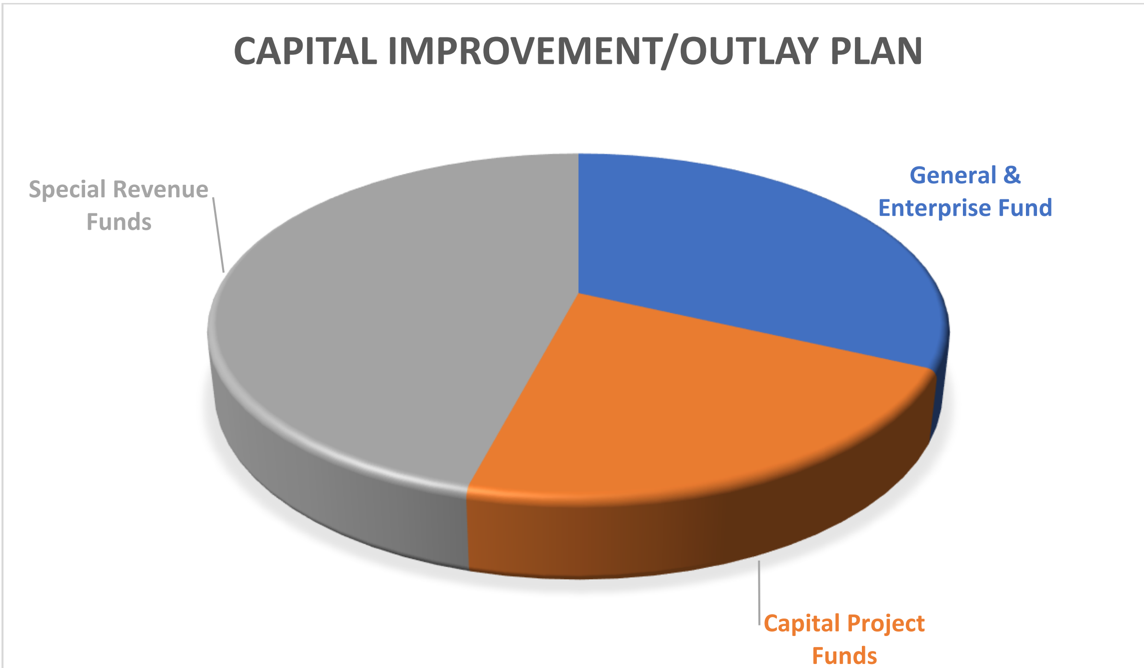


The City of Sapulpa spreads its major operations over three different fund groupings and from those groupings there are 41 different departments. These departments are itemized on the following pages.



Capital Improvement/Outlay Plan

The City of Sapulpa Capital Improvement/Outlay plan with **$41,787,737** accounts for 45% of the City of Sapulpa total expenditure budget. There are four different areas which provide this funding, Capital Outlay items which are funded from the (1) General and Enterprise Funds operational dollars, (2) Capital Project dollars, (3) Special Revenue Funds, such as Cemetery Care Fund, E911 Fund, Grants and Aid funds, and (4) Ad Valorum funds.



CAPITAL OUTLAY

The City of Sapulpa plans significant capital outlay investments during the fiscal year to enhance infrastructure, improve operational efficiency, and support long-term community growth. These expenditures reflect careful planning and commitment to service excellence.

The city is also planning **$209,688** on computer equipment to replace outdated hardware and ensure reliability in daily operations. This includes desktop and laptop computers, servers, networking equipment, and data security systems. Updated technology minimizes downtime, improves performance, and provides city staff with the tools necessary to deliver high-quality services.

In a strategic move to support long-term development, the city has allocated **$1,478,000** toward economic development initiatives. These purchases allow the City to control key properties for future infrastructure projects or community revitalization efforts, while economic development investments attract new businesses and jobs, ultimately expanding the City's tax base.

Vehicle purchases total **$608,884**, covering new units for the police, fire, utility, and public works departments. These acquisitions replaced aging, high-mileage vehicles and ensured safe, reliable transportation for frontline services. Maintaining a dependable fleet is critical for effective emergency response, inspections, and maintenance tasks.

To preserve the integrity of city-owned facilities, **$1,303,177** is programmed for building and roof repairs. Projects included roof replacements and structural improvements to ensure safety, comfort, and long-term use of public buildings such as City Hall and municipal service centers.

The city will invest **$942,224** in essential equipment used by public works, public safety, parks, and sanitation crews. This included mowers, loaders, pumps, and other specialized tools. Access to modern equipment enhances efficiency, ensures employee safety, and improves the quality of services delivered to residents.

The most substantial investment is **$38,955,115** in infrastructure and facility improvements. These funds supported road resurfacing, traffic safety enhancements, water and sewer line replacements, drainage improvements, and upgrades to parks and public buildings. These projects are critical to maintaining core infrastructure, complying with regulatory standards, and improving the quality of life in the community.

Finally, **$60,691** will be spent on other capital outlay items that support City operations but do not fall within the main categories listed above. This included books for Legal, Library and Inspection Departments, Training, Stormwater Master Plan, Fire Department Bunker Gear and Police Officer Body Cameras. These investments fill important gaps in the capital improvement program and support resilience and operational readiness.

In summary, the City of Sapulpa's capital outlay purchases reflect a strategic investment in the future, ensuring that municipal infrastructure, technology, and equipment can meet current demands and future growth. These expenditures underscore the City's dedication to responsible stewardship, quality public services, and economic vitality.

CAPITAL PROJECTS

The City of Sapulpa's FY 2026–2027 Capital Project Plan includes a wide range of critical infrastructure and community development projects totaling approximately $40 million. These investments are aimed at maintaining essential services, enhancing public safety, supporting growth, and improving the overall quality of life for residents.

Significant water and wastewater infrastructure improvements are included to ensure reliable utility services and environmental compliance. These projects include repairs to **Sahoma Lake Dam** ($5,010,600), **water line replacements** ($3,000,000). Additionally, these improvements are being carried over from the previous budget year.

Street and transportation projects also feature prominently. These upgrades are essential to maintain safe and navigable streets, accommodate increasing traffic demands, and support community development.

Several projects are tied to economic development and recreational enhancement. The City will leverage grant funding for the **EDA SITES project** ($5.89 million), and the **Recreation Trail**

Grant ($531,985), supporting quality-of-life improvements and tourism. The **Sapulpa Sports Complex** project ($3,706,014) will expand recreational offerings.

Collectively, these capital projects are a strategic investment in Sapulpa's future, addressing both immediate infrastructure needs and long-term goals for public safety, service delivery, and community enrichment

CITY OF SAPULPA
FY 26 - 27 ADOPTED BUDGET OVERVIEW

RESOURCES

Funding Source	Fund Balance 07/01/2025	Estimated Revenue FY 2025-2026	Estimated Expenditures FY 2025-2026	Transfers IN/(OUT) FY 2025-2026	Projected Fund Balance 06/30/2026	Adopted Revenue FY 2026-2027	Projected Resources Available
General Funds							
Stabilization Fund (09)	526,190	21,541	-	-	547,731	15,000	562,731
General Fund (10)	4,960,042	24,042,482	16,602,807	(8,382,322)	4,017,395	25,708,583	29,725,978
Hunting & Fishing (Lake) Fund (32)	35,232	38,770	48,006	-	25,997	59,570	85,567
Library Fund (34)	134,880	37,443	586,655	530,198	115,866	6,215	122,081
Aquatics Fund (36)	82,252	46,850	91,715	34,000	71,386	94,633	166,019
Court Fines Fund (54)	-	481	-	-	481	500	981
Special Revenue Funds							
Sapulpa Development Fund (15)	526,560	2,514,249	3,022,522	540,289	558,576	12,000	570,576
Street & Alley Fund (30)	223,825	210,457	694,957	1,098,000	837,324	231,395	1,068,719
Cemetery Maintenance Fund (31)	22,768	88,952	505,958	419,842	25,604	105,401	131,005
Parks & Recreation Fund (35)	297,584	15,328	953,739	845,538	204,712	22,587	227,299
Fed. Seized & Forfeitures Fund (42)	2,932	281	-	-	3,213	310	3,523
Major Throughfare Fund (44)	846,826	18,707	378,962	(108,462)	378,110	18,663	396,773
Water & Sewer Sales Tax Fund (46)	344,318	4,568	1,315,020	1,094,187	128,053	2,115	130,168
Vac/Spay/Neuter Fund (47)	4,413	36,363	31,820	1,000	9,956	32,469	42,425
E-911 Fund (57)	80,779	287,822	749,393	418,867	38,075	328,931	367,006
Juvenile Justice Fund (58)	12,519	14,633	21,357	-	5,795	14,403	20,198
Hotel/Motel Tax Fund (59)	510,494	236,726	212,455	(41,889)	492,876	290,587	783,463
Grants & Aid Fund (60)	(523,362)	3,460,464	2,546,920	-	390,181	17,642,664	18,032,845
TIF Apportionment Fund (85)	2,862,694	4,505,660	212,250	(115,461)	7,040,643	2,699,299	9,739,942
Long-Term Debt Funds							
General Fixed Assets (03)	-	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-	-	-	-	-
GO Bond Sinking Fund (81)	2,080,386	3,581,680	3,546,363	-	2,115,704	4,887,978	7,003,682
Capital Projects Funds							
Resid. Constr. Park/Rec. Fund (37)	124,246	2,381	-	12,706	139,333	2,909	142,242
Park Development Fund (38)	242,501	4,766	927	41,889	288,229	5,000	293,229
Econ. Dev. Sales Tax Fund (39)	2,612,827	563,557	322,938	-	2,853,446	508,390	3,361,836
Fire Cash Fund (40)	367,127	57,452	97,940	200,770	527,409	11,008	538,417
Police Cash Fund (41)	98,675	24,973	272,895	200,770	51,522	1,183	52,705
Cemetery Care Trust Fund (43)	131,606	2,501	-	10,928	145,035	2,500	147,535
Capital Improvement Fund (45)	(121,517)	2,075	1,138,577	1,260,772	2,753	4,322	7,075
Series 2014 Str. Cap. Impr. Fund (63)	-	-	-	-	-	-	-
Street Impr. Sales Tax Fund (65)	4,009,869	80,428	6,277,041	3,373,928	1,187,185	100,000	1,287,185
Series 1998 CIP Fund (67)	795,160	12,268	545,946	2,207,692	2,469,174	44,224	2,513,398
GO Bond Construction Fund (83)	10,725,658	3,808,025	8,882,247	(540,289)	5,111,147	253,147	5,364,294
Article X, Sec. 35 GO Bond Fund (84)	286,981	2,130,681	45,083	-	2,372,579	15,525	2,388,104
Enterprise Funds							
Sapulpa Municipal Authority Fund (20)	7,823,955	22,435,324	13,701,865	(2,390,577)	14,166,836	15,856,730	30,023,566
Stormwater Management Fund (29)	1,447,620	942,933	924,035	(23,000)	1,443,518	1,821,893	3,265,411
Golf Course Fund (33)	388,213	585,544	1,216,638	301,000	58,119	1,010,806	1,068,925
Water Resources (48)	2,136,845	55,917	300,933	774,625	2,666,454	26,426	2,692,880
Sewer System Development Fund (49)	127,170	1,848,466	-	(1,765,000)	210,636	90,246	300,882
City Deposits Fund (50)	-	12,544	-	-	12,544	14,000	26,544
Internal Service Funds							
Insurance Fund (55)	(8,065)	2,733,528	2,724,093	-	1,371	4,473,077	4,474,448
Totals	**44,220,203**	**74,466,820**	**67,972,059**	**0**	**50,714,966**	**76,414,689**	**127,129,656**

Expenditures

Funding Source	Fund Transfer IN/(OUT)	Adopted Non Oper Expend	Adopted Operating Expend	Long-Term Debt Payments	Capital Improvement Expend	Adopted Expenditures Total	Projected Fund Balance 06/30/2027
General Funds							
Stabilization Fund (09)	-	-	400,000	-	-	400,000	162,731
General Fund (10)	(7,364,061)	215,000	20,305,831	24,000	338,197	20,883,028	1,478,888
Hunting & Fishing (Lake) Fund (32)	-	-	65,900	-	-	65,900	19,667
Library Fund (34)	731,377	-	744,206	-	15,000	759,206	94,252
Aquatics Fund (36)	145,000	-	192,729	-	-	192,729	118,291
Court Fines Fund (54)	-	-	-	-	-	-	981
Special Revenue Funds							
Sapulpa Development Fund (15)	-	-	-	185,596	-	185,596	384,980
Street & Alley Fund (30)	493,000	-	928,849	-	-	928,849	632,870
Cemetery Maintenance Fund (31)	728,588	-	762,406	-	-	762,406	97,187
Parks & Recreation Fund (35) Fed.	963,921	-	1,187,746	-	-	1,187,746	3,473
Fed. Seized & Forfeitures Fund (42)	-	-	-	-	3,344	3,344	179
Major Throughfare Fund (44) Water	394,955	-	365,000	-	-	365,000	426,727
& Sewer Sales Tax Fund (46) Vac/	1,675,509	-	1,454,146	-	301,915	1,756,061	49,616
Spay/Neuter Fund (47)	-	-	42,306	-	-	42,306	119
E-911 Fund (57)	591,926	-	881,724		-	881,724	77,208
Juvenile Justice Fund (58)	-	-	18,051	-	-	18,051	2,147
Hotel/Motel Tax Fund (59)	(52,610)	-	417,247	-	-	417,247	313,606
Grants & Aid Fund (60)	551,117	-	-	-	18,581,637	18,581,637	2,325
TIF Apportionment Fund (85)	(115,000)	-	90,000	-	301,687	391,687	9,233,255
Special Revenue Funds							
General Fixed Assets (03)	-	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-		-	-	-
GO Bond Sinking Fund (81)	-	-	-	3,750,463	-	3,750,463	3,253,219
Capital Projects Funds							
Resid. Constr. Park/Rec. Fund (37)	(73,037)	-	-	-	-	-	69,205
Park Development Fund (38)	152,610	-	-	-	375,000	375,000	70,839
Econ. Dev. Sales Tax Fund (39)	-	-	-	-	500,000	500,000	2,861,836
Fire Cash Fund (40)	211,377	-	-	-	308,030	308,030	441,764
Police Cash Fund (41)	211,377	-	-	-	225,000	225,000	39,082
Cemetery Care Trust Fund (43)	6,420	-	-	-	-	-	153,955
Capital Improvement Fund (45)	960,509	-	-	-	966,884	966,884	700
Series 2014 Str. Cap. Impr. Fund (63)	-	-	-	-	-	-	-
Street Impr. Sales Tax Fund (65)	1,796,227	-	700,000	618,765	1,400,000	2,718,765	364,647
Series 1998 CIP Fund (67)	1,268,639	-	324,000	-	625,420	949,420	2,832,617
GO Bond Construction Fund (83)	-	-	-	-	4,164,758	4,164,758	1,199,536
Article X, Sec. 35 GO Bond Fund (84)	-	-	-	-	688,000	688,000	1,700,104
Enterprise Funds							
Sapulpa Municipal Authority Fund (20)	(5,355,866)	150,000	7,601,360	4,518,260	9,612,660	21,882,280	2,785,420
Stormwater Management Fund (29)	(73,997)	-	690,106	-	1,601,000	2,291,106	900,308
Golf Course Fund (33)	301,000	-	1,237,889	-	131,225	1,369,114	811
Water Resources (48)	1,851,018	-	130,000	-	1,660,340	1,790,340	2,753,558
Sewer System Development Fund (49)	-	-	-	-	-	-	300,882
City Deposits Fund (50)	-	-	-	-	-	-	26,544
Internal Service Funds							
Insurance Fund (55)	-	-	4,259,194	-	-	4,259,194	215,254
Totals	**(0)**	**365,000**	**42,798,690**	**9,097,084**	**41,800,097**	**94,060,871**	**33,068,784**

City of Sapulpa

Fund Balance History

	6/30/2022	6/30/2023	6/30/2024	6/30/2025	Projected 6/30/2026	06/30/2027 Estimated
General Funds						
Stabilization Fund (09)	489,613	490,874	504,648	526,190	547,731	162,731
General Fund (10)	2,619,124	1,792,571	4,486,415	4,960,042	4,017,395	1,478,888
Hunting & Fishing (Lake) Fund (32)	46,123	45,643	49,790	35,232	25,997	19,667
Library Fund (34)	148,839	117,397	150,153	134,880	115,866	94,252
Aquatics Fund (36)	10,447	68,972	108,000	82,252	71,386	118,291
Court Fines Fund (54)	-	-	-	-	481	981
Special Revenue Funds						
Sapulpa Development Fund (15)	817	502,841	523,989	526,560	558,576	384,980
Street & Alley Fund (30)	346,842	309,945	514,040	223,825	837,324	632,870
Cemetery Maintenance Fund (31)	161,643	141,733	92,565	22,768	25,604	97,187
Parks & Recreation Fund (35)	211,757	140,556	153,392	297,584	204,712	3,473
Fed. Seized & Forfeitures Fund (42)	105,359	57,612	13,589	2,932	3,213	179
Major Throughfare Fund (44) Water	773,938	844,305	824,246	846,826	378,110	426,727
& Sewer Sales Tax Fund (46) Vac/	487,358	412,838	458,690	344,318	128,053	49,616
Spay/Neuter Fund (47)	1,363	2,083	(973)	4,413	9,956	119
E-911 Fund (57)	251,161	102,934	213,637	80,779	38,075	77,208
Juvenile Justice Fund (58)	33,594	28,827	21,616	12,519	5,795	2,147
Hotel/Motel Tax Fund (59)	380,742	411,851	444,882	510,494	492,876	313,606
Grants & Aid Fund (60)	38,887	428,849	93,432	(523,362)	390,181	2,325
TIF Apportionment Fund (85)	376	80,774	1,135,786	2,862,694	7,040,643	9,233,255
Long-Term Debt Funds						
General Fixed Assets (03)	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-	-	-	-
GO Bond Sinking Fund (81)	1,416,785	1,407,889	1,945,791	2,080,386	2,115,704	3,253,219
Capital Projects Funds						
Resid. Constr. Park/Rec Fund (37)	58,063	89,169	108,447	124,246	139,333	69,205
Park Development Fund (38)	198,771	117,205	178,994	242,501	288,229	70,839
Econ. Dev. Sales Tax Fund (39)	1,568,922	1,887,040	2,166,609	2,612,827	2,853,446	2,861,836
Fire Cash Fund (40)	222,191	242,746	322,545	367,127	527,409	441,764
Police Cash Fund (41)	235,203	128,985	108,170	98,675	51,522	39,082
Cemetery Care Trust Fund (43)	83,131	100,293	116,664	131,606	145,035	153,955
Capital Improvement Fund (45)	872,072	495,061	77,843	(121,517)	2,753	700
Series 2014 Str. Cap. Impr. Fund (63)	30,697	764	1	-	-	-
Street Impr. Sales Tax Fund (65)	4,800,336	5,237,582	4,103,387	4,009,869	1,187,185	364,647
Series 1998 CIP Fund (67)	534,144	958,044	1,175,126	795,160	2,469,174	2,832,617
GO Bond Construction Fund (83)	11,827,580	10,722,476	14,642,590	10,725,658	5,111,147	1,199,536
Article X, Sec 35 GO Bond Fund (84)	1,813,911	1,052,384	878,007	286,981	2,372,579	1,700,104
Enterprise Funds						
Sapulpa Municipal Authority Fund (20	859,258	2,669,395	(2,846,662)	7,823,955	14,166,836	2,785,420
Stormwater Management Fund (29)	1,390,394	1,261,553	1,418,879	1,447,620	1,443,518	900,308
Golf Course Fund (33)	471,071	499,804	492,535	388,213	58,119	811
Water Resources (48)	806,648	1,221,386	1,658,763	2,136,845	2,666,454	2,753,558
Sewer System Development Fund (49)	(413,383)	(544,546)	5,357	127,170	210,636	300,882
City Deposits Fund (50)	-	-	-	-	12,544	26,544
Internal Service Funds						
Insurance Fund (55)	59,529	52,043	14,754	(8,065)	1,371	215,254
Totals	32,943,306	33,579,878	36,355,697	44,220,203	50,714,966	33,068,784

City of Sapulpa, OK
FY 2025-2026 Adopted Budget
Summary

Funding Source	Projected Revenue FY 2026-2027	Fund Transfer IN/(OUT)	Adopted Non Oper Expend	Adopted Operating Expend	Long-Term Debt Payments	Capital Improvement Expend	Adopted Expenditures Total
General Funds							
Stabilization Fund (09)	15,000	-	-	400,000	-	-	400,000
General Fund (10)	25,708,583	(7,364,061)	215,000	20,305,831	24,000	338,197	20,883,028
Hunting & Fishing (Lake) Fund (32)	59,570	-	-	65,900	-	-	65,900
Library Fund (34)	6,215	731,377	-	744,206	-	15,000	759,206
Aquatics Fund (36)	94,633	145,000	-	192,729	-	-	192,729
Court Fines Fund (54)	500	-	-	-	-	-	-
Special Revenue Funds							
Sapulpa Development Fund (15)	12,000	-	-	-	185,596	-	185,596
Street & Alley Fund (30)	231,395	493,000	-	928,849	-	-	928,849
Cemetery Maintenance Fund (31)	105,401	728,588	-	762,406	-	-	762,406
Parks & Recreation Fund (35)	22,587	963,921	-	1,187,746	-	-	1,187,746
Fed. Seized & Forfeitures Fund (42)	310	-	-	-	-	3,344	3,344
Major Throughfare Fund (44)	18,663	394,955	-	365,000	-	-	365,000
Water & Sewer Sales Tax Fund (46)	2,115	1,675,509	-	1,454,146	-	301,915	1,756,061
Vac/Spay/Neuter Fund (47)	32,469	-	-	42,306	-	-	42,306
E-911 Fund (57)	328,931	591,926	-	881,724	-	-	881,724
Juvenile Justice Fund (58)	14,403	-	-	18,051	-	-	18,051
Hotel/Motel Tax Fund (59)	290,587	(52,610)	-	417,247	-	-	417,247
Grants & Aid Fund (60)	17,642,664	551,117	-	-	-	18,581,637	18,581,637
TIF Apportionment Fund (85)	2,699,299	(115,000)	-	90,000	-	301,687	391,687
Long-Term Debt Funds							
General Fixed Assets (03)	-	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-	-	-	-	-
GO Bond Sinking Fund (81)	4,887,978	-	-	-	3,750,463	-	3,750,463
Capital Projects Funds							
Resid. Constr. Park/Rec. Fund (37)	2,909	(73,037)	-	-	-	-	-
Park Development Fund (38)	5,000	152,610	-	-	-	375,000	375,000
Econ. Dev. Sales Tax Fund (39)	508,390	-	-	-	-	500,000	500,000
Fire Cash Fund (40)	11,008	211,377	-	-	-	308,030	308,030
Police Cash Fund (41)	1,183	211,377	-	-	-	225,000	225,000
Cemetery Care Trust Fund (43)	2,500	6,420	-	-	-	-	-
Capital Improvement Fund (45)	4,322	960,509	-	-	-	966,884	966,884
Series 2014 Str. Cap. Impr. Fund (63)	-	-	-	-	-	-	-
Street Impr. Sales Tax Fund (65)	100,000	1,796,227	-	700,000	618,765	1,400,000	2,718,765
Series 1998 CIP Fund (67)	44,224	1,268,639	-	324,000	-	625,420	949,420
GO Bond Construction Fund (83)	253,147	-	-	-	-	4,164,758	4,164,758
Article X, Sec 35 GO Bond Fund (84)	15,525	-	-	-	-	688,000	688,000
Enterprise Funds							
Sapulpa Municipal Authority Fund (20)	15,856,730	(5,355,866)	150,000	7,601,360	4,518,260	9,612,660	21,882,280
Stormwater Management Fund (29)	1,821,893	(73,997)	-	690,106	-	1,601,000	2,291,106
Golf Course Fund (33)	1,010,806	301,000	-	1,237,889	-	131,225	1,369,114
Water Resources (48)	26,426	1,851,018	-	130,000	-	1,660,340	1,790,340
Sewer System Development Fund (49)	90,246	-	-	-	-	-	-
City Deposits Fund (50)	14,000	-	-	-	-	-	-
Internal Service Funds							
Insurance Fund (55)	4,473,077	-	-	4,259,194	-	-	4,259,194
Totals	**$ 76,414,689**	**$ (0)**	**$ 365,000**	**$ 42,798,690**	**$ 9,097,084**	**$ 41,800,097**	**$ 94,060,871**

CITY OF SAPULPA
FY 26-27 Adopted Schedule of Transfers

SUMMARY OF TRANFERS IN/(OUT)

Fund Types	Account Number	TRANSFERS IN	TRANSFERS (OUT)	TRANSFERS IN/(OUT)
General Funds				
General Fund (10)				
Transfer from SMA	10-00000-4920	4,750,000		
Transfer from SMA: 40% Sales Tax	10-00000-4920S	3,312,407		
Transfer from Fire Cash CIP Fund	10-00000-4940	20,000		
Transfer from Police Cash CIP Fund	10-00000-4941	20,000		
Transfer from TIF Apportionment Fund (Downtown TIF)	10-00000-4985	115,000		
Transfer to SMA: 40% Sales Tax	10-59000-920S		3,312,407	
Transfer to Street and Alley Fund	10-59000-930		500,000	
Transfer to Cemetery Maint. Fund	10-59000-931		380,000	
Transfer to Cemetery Maint. Fund (2.5% Sales Tax)	10-59000-931S		231,377	
Transfer to Library	10-59000-934		500,000	
Transfer to Library Fund (2.5% Sales Tax)	10-59000-934S		231,377	
Transfer to Parks & Leisure Fund	10-59000-935		506,000	
Transfer to Parks & Leisure Fund (5% Sales Tax)	10-59000-935S		462,755	
Transfer to Aquatics	10-59000-936		-	
Transfer to Residential Park Construction	10-59000-937		26,963	
Transfer to Fire Cash CIP Fund (2.5% Sales Tax)	10-59000-940S		231,377	
Transfer to Police Cash CIP Fund (2.5% Sales Tax)	10-59000-941S		231,377	
Transfer to Major Thoroughfare Fund (5% Sales Tax)	10-59000-944S		462,755	
Transfer to CIP Fund (10% Sales Tax)	10-59000-945S		925,509	
Transfer to Water/Sewer Sales Tax Fund (10% Sales Tax)	10-59000-946S		925,509	
Transfer to Water Res Sales Tax Fund (20% Sales Tax)	10-59000-948S		1,851,018	
Transfer to E-911 Fund	10-59000-957		-	
Transfer to Grants & Aid	10-59000-960		175,497	
Transfer to Street Improvement Sales Tax Fund	10-59000-965		-	
Transfer to Street Improvement Sales Tax Fund (5% Sales T	10-59000-965S		2,313,773	
Transfer to 1998 CIP Fund (5% Sales Tax)	10-59000-967S		2,313,773	
Library Fund (34)				
Transfer from General Fund	34-00000-4910	500,000		
Transfer from General Fund (2.5% Sales Tax)	34-00000-4910S	231,377		
Aquatics Fund (36)				
Transfer from SMA Fund	36-00000-4920	150,000		
Transfer to Capital Improvement Fund	36-53600-945		5,000	
TOTAL GENERAL FUNDS		**9,098,784**	**15,586,468**	**(6,487,684)**
Special Revenue Funds				
Street & Alley Fund (30)				
Transfer from General Fund	30-00000-4910	500,000		
Transfer From Stormwater Management Fund	30-00000-4929	23,000		
Transfer Out: CIP Fund	30-53000-945		30,000	
Cemetery Maintenance Fund (31)				
Transfer from General Fund	31-0000-4910	380,000		
Transfer from General Fund (2.5% Sales Tax)	31-0000-4910S	231,377		
Transfer from Stormwater Fund	31-0000-4929	50,997		
Transfer In: Park & Rec Fund	31-00000-4935	4,834		

CITY OF SAPULPA
FY 26-27 Adopted Schedule of Transfers

Fund Types	Account Number	TRANSFERS IN	TRANSFERS (OUT)	TRANSFERS IN/(OUT)
Transfer In: Major Thoroughfare Fund	31-00000-4944	67,800		
Transfer to Cemetery Trust Fund	31-53100-943		6,420	
Parks & Recreation Fund (35)				
Transfer from General Fund	35-0000-910	506,000		
Transfer from General Fund (5% Sales Tax)	35-0000-910S	462,755		
Transfer Out: Cemetery Maintenance Fund	35-53500-931		4,834	
Major Throughfare Fund (44)				
Transfer from General Fund (5% Sales Tax)	44-00000-4910S	462,755		
Transfer to Cemetery Maintenance Fund	44-54430-931		67,800	
Water & Sewer Sales Tax Fund (46)				
Transfer from General Fund (10% Sales Tax)	46-00000-4910S	925,509		
Transfer from SMA Fund	46-00000-4920	750,000		
E-911 Fund (57)				
Transfer from General Fund	57-00000-4910	600,000		
Transfer to Grants	57-55700-960		8,074	
Hotel/Motel Tax Fund (59)				
Transfer to Park Development Fund	59-59000-938		52,610	
Grants & Aide Fund (60)				
Transfer from General Fund	60-00000-4910	175,497		
Transfer from SMA Fund	60-00000-4920	200,000		
Transfer from E-911	60-00000-4957	8,074		
Transfer from Series 1998 CIP Sales Tax Fund	60-00000-4967	517,546		
Transfer to SMA	60-56530-920		350,000	
TIF Apportionment Fund (85)				
Transfer to General Fund	85-58510-910		115,000	
TOTAL SPECIAL REV. FUNDS		**5,866,144**	**634,738**	**5,231,406**
Capital Projects Funds				
Resid Park/Rec. Constr. Fund (37)				
Transfer from General Fund	37-00000-4910	26,963		
Transfer to Park Development Fund	37-53737-938		100,000	
Park Development Fund (38)				
Transfer from Park Resid. Park/Rec. Constr. Fund	38-00000-4937	100,000		
Transfer from Hotel Motel Tax Fund	38-00000-4959	52,610		
Fire Cash Fund (40)				
Transfer from General Fund (2.5% Sales Tax)	40-00000-4910S	231,377		
Transfer to General Fund	40-54000-910		20,000	
Police Cash Fund (41)				
Transfer from General Fund (2.5% Sales Tax)	41-00000-4910S	231,377		
Transfer to General Fund	41-54000-910		20,000	

CITY OF SAPULPA
FY 26-27 Adopted Schedule of Transfers

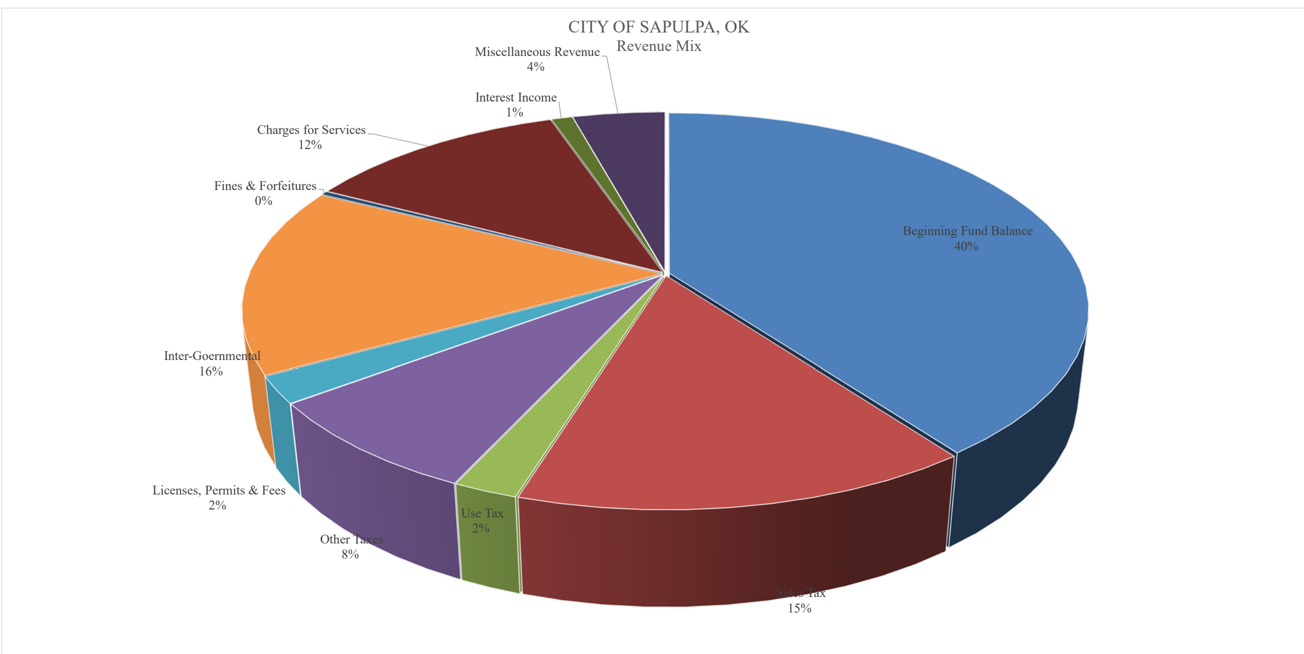
Fund Types	Account Number	TRANSFERS IN	TRANSFERS (OUT)	TRANSFERS IN/(OUT)
Cemetery Care Trust Fund (43)				
Transfer In: Cemetery Maintenance Fund	43-00000-4931	6,420		
Capital Improvement Fund (45)				
Transfer from General Fund (10% Sales Tax)	45-00000-4910S	925,509		
Transfer from Street & Alley Fund	45-00000-4930	30,000		
Transfer from Aquatics Fund	45-00000-4936	5,000		
Street Impr. Sales Tax Fund (65)				
Transfer from General Fund	65-00000-4910	-		
Transfer from General Fund (50% Sales Tax)	65-00000-4910S	2,313,773		
Transfer To Grants & Aid	65-56530-960		517,546	
Series 1998 CIP Fund (67)				
Transfer General Fund (5% Sales Tax)	67-00000-4910S	2,313,773		
Transfer to SMA for Debt Service	67-56725-920		1,045,134	
TOTAL CAPITAL PROJECT FUNDS		**6,236,803**	**1,702,680**	**4,534,123**
Enterprise Funds				
Sapulpa Municipal Authority Fund (20)				
Transfer from General Fund: 40% Sales Tax	20-00000-4910S	3,312,407		
Transfer from Grants Fund	20-00000-4960	350,000		
Transfer from Sewer Sys. Devel. Fund (ARPA NEU Funds)	20-00000-6967T	1,045,134		
Transfer to General Fund	20-59000-910		4,750,000	
Transfer to General Fund: 40% Sales Tax	20-59000-910S		3,312,407	
Transfer to Street & Alley Fund	20-59000-930		-	
Transfer to Cemetery Maintenance Fund	20-59000-931		-	
Transfer to Golf Course Fund	20-59000-933		301,000	
Transfer to Library Fund	20-59000-934		-	
Transfer to Parks & Rec. Fund	20-59000-935		-	
Transfer to Aquatics Fund	20-59000-936		150,000	
Transfer to CIP Fund	20-59000-946		750,000	
Transfer to E-911 Fund	20-59000-957		600,000	
Transfer to Grants Fund	20-59000-960		200,000	
Stormwater Management Fund (29)				
Transfer Out: Street & Alley Fund	29-529000-930		23,000	
Transfer Out: Cemetery Maintenance	29-529000-931		50,997	
Golf Course Fund (33)				
Transfer from SMA Fund	33-00000-4920	301,000		
Water Resources (48)				
Transfer from General Fund (20% Sales Tax)	48-0000-4910S	1,851,018		
TOTAL ENTERPRISE FUNDS		**6,859,559**	**10,137,404**	**(3,277,845)**
TOTAL INTERNAL SERVICE FUNDS		**28,061,290**	**28,061,291**	
NET TRANSFERS			(0)	(0)

City of Sapulpa
Annual Revenue Trend Analysis

Revenues	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Funding Source						
General Funds						
Stabilization Fund (09)	13,774	21,541	27,000	8,921	9,732	15,000
General Fund (10)	23,643,442	23,119,795	24,358,350	20,314,713	24,042,482	25,708,583
Hunting & Fishing (Lake) Fund (32)	52,458	45,254	73,500	35,539	38,770	59,570
Library Fund (34)	21,915	70,724	39,261	36,995	37,443	6,215
Aquatics Fund (36)	89,150	79,027	121,000	42,946	46,850	94,633
Court Fines Fund (54)	-	-	-	-	-	-
Special Revenue Funds						
Sapulpa Development Fund (15)	20,482	12,781	2,446,667	160,061	2,514,249	12,000
Street & Alley Fund (30)	292,273	216,416	249,035	192,919	210,457	231,395
Cemetery Maintenance Fund (31)	119,414	97,657	121,900	81,539	88,952	105,401
Parks & Recreation Fund (35)	43,764	185,212	73,150	14,051	15,328	22,587
Fed. Seized & Forfeitures Fund (42)	1,447	2,445	-	258	281	310
Major Throughfare Fund (44)	47,401	49,402	35,000	17,148	18,707	18,663
Water & Sewer Sales Tax Fund (46)	25,273	13,573	29,460	4,187	4,568	2,115
Vac/Spay/Neuter Fund (47)	28,220	33,655	30,250	33,333	36,363	32,469
E-911 Fund (57)	396,277	304,745	381,150	254,348	287,822	328,931
Juvenile Justice Fund (58)	14,919	12,830	15,800	13,413	14,633	14,403
Hotel/Motel Tax Fund (59)	340,129	299,458	310,000	216,998	236,726	290,587
Grants & Aid Fund (60)	667,290	25,215	10,775,430	1,068,622	3,460,464	17,642,664
TIF Apportionment Fund (85)	1,888,639	916,341	2,580,138	4,130,188	4,505,660	2,699,299
Long-Term Debt Funds						
General Fixed Assets (03)	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-	-	-	-
GO Bond Sinking Fund (81)	3,522,258	3,667,089	4,230,000	3,283,207	3,581,680	4,887,978
Capital Projects Funds						
Resid. Constr. Park/Rec. Fund (37)	2,778	2,774	2,500	2,183	2,381	2,909
Park Development Fund (38)	3,790	4,956	4,100	4,369	4,766	5,000
Econ. Dev. Sales Tax Fund (39)	404,768	432,816	417,058	480,143	563,557	508,390
Fire Cash Fund (40)	13,944	16,513	59,100	52,665	57,452	11,008
Police Cash Fund (41)	58,741	1,376	63,109	62,282	24,973	1,183
Cemetery Care Trust Fund (43)	1,447	347	3,000	2,293	2,501	2,500
Capital Improvement Fund (45)	4,258	4,659	15,000	1,902	2,075	4,322
Series 2014 Str. Cap. Impr. Fund (63)	176	-	-	-	-	-
Street Impr. Sales Tax Fund (65)	155,147	111,853	100,000	73,726	80,428	100,000
Series 1998 CIP Fund (67)	32,327	27,908	25,000	11,245	12,268	44,224
GO Bond Construction Fund (83)	8,640,278	333,819	3,060,000	3,490,690	3,808,025	253,147
Article X, Sec 35 GO Bond Fund (84)	34,827	16,520	2,025,000	1,953,124	2,130,681	15,525
Enterprise Funds						
Sapulpa Municipal Authority Fund (20)	11,310,650	12,213,385	16,793,062	12,467,675	22,435,324	15,856,730
Stormwater Management Fund (29)	953,600	913,371	932,682	864,355	942,933	1,821,893
Golf Course Fund (33)	1,107,858	882,626	535,976	536,748	585,544	1,010,806
Water Resources (48)	34,771	39,318	30,000	51,258	55,917	26,426
Sewer System Development Fund (49)	74,903	151,184	1,885,000	76,510	1,848,466	90,246
City Deposits Fund (50)	-	-	-	-	-	-
Internal Service Funds						
Insurance Fund (55)	2,756,373	2,691,802	3,334,739	2,313,234	2,733,528	4,473,077
Totals	**$ 56,819,156**	**$ 47,018,386**	**$ 75,182,417**	**$ 52,353,789**	**$ 74,441,986**	**$ 76,400,189**

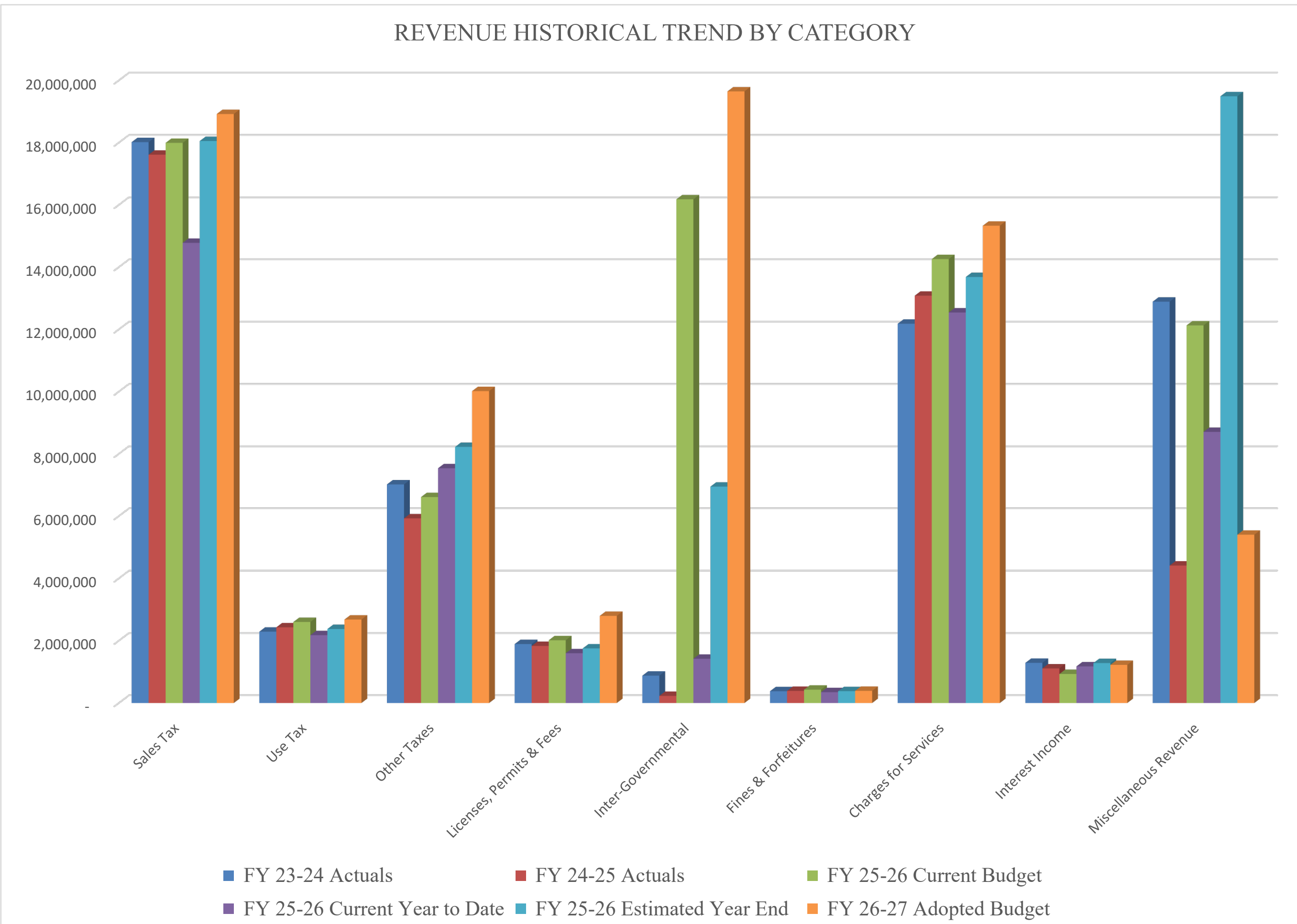
City of Sapulpa, Ok
Revenue Mix

Category Summary	Beginning Fund Balance	Sales Tax	Use Tax	Other Taxes	Licenses, Permits & Fees	Inter-Goernmental	Fines & Forfeitures	Charges for Services	Interest Income	Miscellaneous Revenue	Transfers In	Total
Funding Source												
General Funds												
Stabilization Fund (09)	547,731	-	-	-	-	-	-	-	15,000	-	-	15,000
General Fund (10)	4,017,395	18,510,184	2,677,999	2,201,761	615,861	-	376,120	589,877	54,984	681,797	8,217,407	25,708,583
Hunting & Fishing (Lake) Fund (32)	25,997	-	-	-	-	-	-	46,386	684	12,500	-	59,570
Library Fund (34)	115,866	-	-	-	-	-	785	-	2,239	3,191	731,377	6,215
Aquatics Fund (36)	71,386	-	-	-	-	-	-	92,633	2,000	-	-	94,633
Court Fines Fund (54)	-	-	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds												
Sapulpa Development Fund (15)	558,576	-	-	-	-	-	-	-	12,000	-	-	12,000
Street & Alley Fund (30)	837,324	-	-	-	-	216,384	-	-	15,011	-	523,000	231,395
Cemetery Maintenance Fund (31)	25,604	-	-	-	-	-	-	103,694	1,679	28	735,008	105,401
Parks & Recreation Fund (35)	204,712	-	-	-	-	-	-	297	4,600	17,690	968,755	22,587
Fed. Seized & Forfeitures Fund (42)	3,213	-	-	-	-	-	-	-	310	-	-	310
Major Throughfare Fund (44)	378,110	-	-	-	-	-	-	-	18,663	-	462,755	18,663
Water & Sewer Sales Tax Fund (46)	128,053	-	-	-	-	-	-	-	2,115	-	1,675,509	2,115
Vac/Spay/Neuter Fund (47)	9,956	-	-	-	-	-	-	32,369	100	-	-	32,469
E-911 Fund (57)	38,075	-	-	-	326,945	-	-	-	1,986	-	600,000	328,931
Juvenile Justice Fund (58)	5,795	-	-	-	-	-	14,078	-	325	-	-	14,403
Hotel/Motel Tax Fund (59)	492,876	-	-	280,587	-	-	-	-	10,000	-	-	290,587
Grants & Aid Fund (60)	390,181	-	-	-	-	17,642,664	-	-	-	-	901,117	17,642,664
TIF Apportionment Fund (85)	7,040,643	-	-	2,683,774	-	-	-	-	15,525	-	-	2,699,299
Long-Term Debt Funds												
General Fixed Assets (03)	-	-	-	-	-	-	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-	-	-	-	-	-	-	-	-	-
GO Bond Sinking Fund (81)	2,115,704	-	-	4,850,000	-	-	-	-	37,978	-	-	4,887,978
Capital Projects Funds												
Resid. Constr. Park/Rec. Fund (37)	139,333	-	-	-	-	-	-	-	2,909	-	26,963	2,909
Park Development Fund (38)	288,229	-	-	-	-	-	-	-	5,000	-	152,610	5,000
Econ. Dev. Sales Tax Fund (39)	2,853,446	408,390	-	-	-	-	-	-	100,000	-	-	508,390
Fire Cash Fund (40)	527,409	-	-	-	-	-	-	3,008	8,000	-	231,377	11,008
Police Cash Fund (41)	51,522	-	-	-	-	-	-	-	1,183	-	231,377	1,183
Cemetery Care Trust Fund (43)	145,035	-	-	-	-	-	-	-	2,500	-	6,420	2,500
Capital Improvement Fund (45)	2,753	-	-	-	-	-	-	-	4,322	-	960,509	4,322
Series 2014 Str. Cap. Impr. Fund (63)	1	-	-	-	-	-	-	-	-	-	-	-
Street Impr. Sales Tax Fund (65)	1,187,185	-	-	-	-	-	-	-	100,000	-	2,313,773	100,000
Series 1998 CIP Fund (67)	2,469,174	-	-	-	-	-	-	-	44,224	-	2,313,773	44,224
GO Bond Construction Fund (83)	5,111,147	-	-	-	-	-	-	-	253,147	-	-	253,147
Article X, Sec 35 GO Bond Fund (84)	2,372,579	-	-	-	-	-	-	-	15,525	-	-	15,525
Enterprise Funds												
Sapulpa Municipal Authority Fund (20)	14,166,836	-	-	-	23,511	1,786,500	-	13,548,679	355,935	142,105	4,707,541	15,856,730
Stormwater Management Fund (29)	1,443,518	-	-	-	1,708,176	-	-	-	96,717	17,000	-	1,821,893
Golf Course Fund (33)	58,119	-	-	-	-	-	-	948,506	8,255	54,045	301,000	1,010,806
Water Resources (48)	2,666,454	-	-	-	-	-	-	-	26,426	-	1,851,018	26,426
Sewer System Development Fund (49)	210,636	-	-	-	86,246	-	-	-	4,000	-	-	90,246
City Deposits Fund (50)	-	-	-	-	-	-	-	-	-	-	-	-
Internal Service Funds												
Insurance Fund (55)	1,371	-	-	-	-	-	-	-	-	4,473,077	-	4,473,077
Totals	**$ 50,701,943**	**$ 18,918,574**	**$ 2,677,999**	**$ 10,016,122**	**$ 2,760,739**	**$ 19,645,548**	**$ 390,983**	**$ 15,365,449**	**$ 1,223,342**	**$ 5,401,433**	**$ 27,911,290**	**$ 76,400,189**



City of Sapulpa
Revenue Historical Trend by Category

Category Summary	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Sales Tax	18,015,422	17,611,755	17,991,629	14,779,002	18,050,482	18,918,574
Use Tax	2,289,177	2,429,030	2,600,000	2,176,851	2,374,746	2,677,999
Other Taxes	7,017,770	5,927,600	6,610,138	7,537,120	8,222,313	10,016,122
Licenses, Permits & Fees	1,892,028	1,831,422	2,013,772	1,597,314	1,752,876	2,796,116
Inter-Governmental	877,856	228,615	16,178,509	1,420,055	6,946,490	19,645,548
Fines & Forfeitures	378,887	388,794	429,250	349,385	381,147	390,983
Charges for Services	12,180,034	13,081,284	14,257,190	12,541,461	13,681,594	15,330,072
Interest Income	1,288,892	1,109,469	931,241	1,175,555	1,282,424	1,223,342
Miscellaneous Revenue	12,889,699	4,410,417	12,126,488	8,704,465	19,488,917	5,401,433
Total Revenues	**56,829,765**	**47,018,386**	**73,138,217**	**50,281,208**	**72,180,988**	**76,400,189**

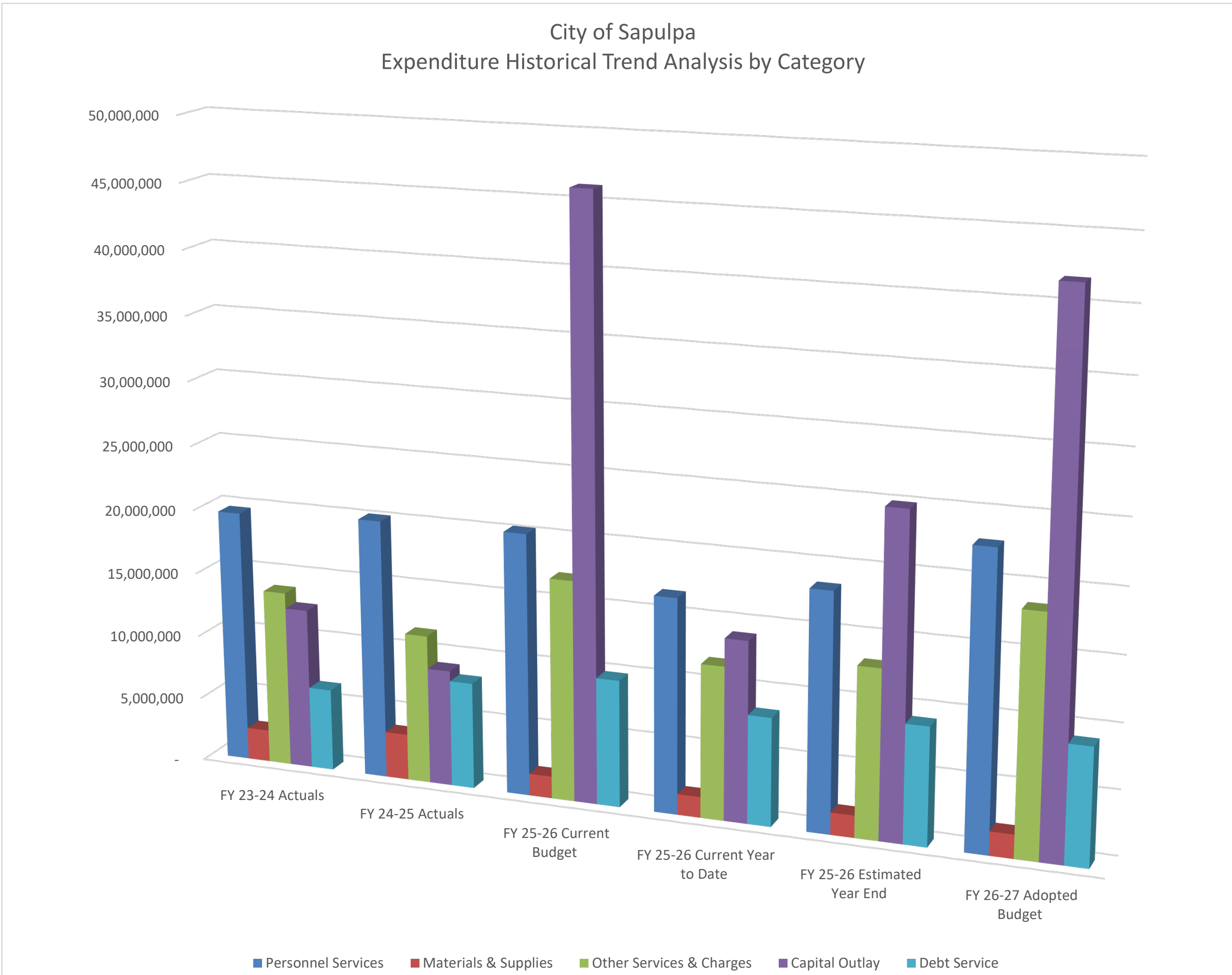


City of Sapulpa
Annual Expenditure Trend Analysis

Expenditures	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Funding Source						
General Funds						
Stabilization Fund (09)	-	-	400,000	-	-	400,000
General Fund (10)	15,705,421	16,621,459	18,909,367	15,130,918	16,602,807	20,883,028
Hunting & Fishing (Lake) Fund (32)	58,098	72,545	76,175	44,005	48,006	65,900
Library Fund (34)	470,914	541,237	690,894	544,089	609,946	759,206
Aquatics Fund (36)	169,230	165,243	210,277	84,072	91,715	192,729
Court Fines Fund (54)	-	-	-	-	-	-
Special Revenue Funds						
Sapulpa Development Fund (15)	29,333	10,210	2,986,294	430,154	3,022,522	185,596
Street & Alley Fund (30)	681,688	666,136	993,253	614,162	694,957	928,849
Cemetery Maintenance Fund (31)	540,399	540,705	475,764	450,270	505,958	762,406
Parks & Recreation Fund (35)	840,056	880,567	1,226,911	831,181	953,739	1,187,746
Fed. Seized & Forfeitures Fund (42)	26,069	13,000	3,034	-	-	3,344
Major Throughfare Fund (44)	509,452	457,827	669,600	347,382	378,962	365,000
Water & Sewer Sales Tax Fund (46)	1,038,402	1,071,857	1,409,492	1,181,224	1,315,020	1,756,061
Vac/Spay/Neuter Fund (47)	31,276	29,268	30,863	29,168	31,820	42,306
E-911 Fund (57)	686,744	667,610	865,221	1,267,159	749,393	881,724
Juvenile Justice Fund (58)	22,129	21,928	27,051	19,577	21,357	18,051
Hotel/Motel Tax Fund (59)	249,099	184,844	436,446	221,700	212,455	417,247
Grants & Aid Fund (60)	169,818	1,552,542	8,135,838	2,305,446	2,515,031	18,581,637
TIF Apportionment Fund (85)	1,771,735	-	100,000	-	212,250	391,687
Long-Term Debt Funds						
General Fixed Assets (03)	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-	-	-	-
GO Bond Sinking Fund (81)	2,974,493	3,281,183	3,496,008	3,250,833	3,546,363	3,750,463
Capital Projects Funds						
Resid. Constr. Park/Rec. Fund (37)	34,900	-	-	-	-	-
Park Development Fund (38)	-	-	375,000	850	927	375,000
Econ. Dev. Sales Tax Fund (39)	125,200	-	500,000	296,026	322,938	500,000
Fire Cash Fund (40)	143,566	167,272	397,230	89,779	97,940	308,030
Police Cash Fund (41)	299,953	206,373	290,995	229,092	272,895	225,000
Cemetery Care Trust Fund (43)	-	-	-	-	-	-
Capital Improvement Fund (45)	1,888,985	1,041,457	1,284,608	1,138,577	1,138,577	966,884
Series 2014 Str. Cap. Impr. Fund (63)	938	-	-	-	-	-
Street Impr. Sales Tax Fund (65)	3,447,979	2,370,441	7,171,752	4,007,948	6,277,041	2,718,765
Series 1998 CIP Fund (67)	375,201	797,942	1,176,870	500,450	545,946	949,420
GO Bond Construction Fund (83)	6,933,134	3,262,769	9,036,868	2,787,814	8,341,958	4,164,758
Article X, Sec 35 GO Bond Fund (84)	535,000	155,053	-	41,326	45,083	688,000
Enterprise Funds						
Sapulpa Municipal Authority Fund (20)	10,560,195	12,918,868	25,741,403	12,662,389	13,701,865	21,882,280
Stormwater Management Fund (29)	377,954	793,073	1,925,064	837,518	924,035	2,291,106
Golf Course Fund (33)	-	-	328,828	222,832	243,089	1,369,114
Water Resources (48)	234,197	332,879	1,755,340	275,856	300,933	1,790,340
Sewer System Development Fund (49)	25,000	43,637	-	-	-	-
City Deposits Fund (50)	-	-	-	-	-	-
Internal Service Funds						
Insurance Fund (55)	2,793,662	2,714,621	3,015,858	2,497,085	2,724,093	4,259,194
Totals	**$ 53,750,219**	**$ 51,582,545**	**$ 94,142,304**	**$ 52,338,881**	**$ 66,449,623**	**$ 94,060,871**

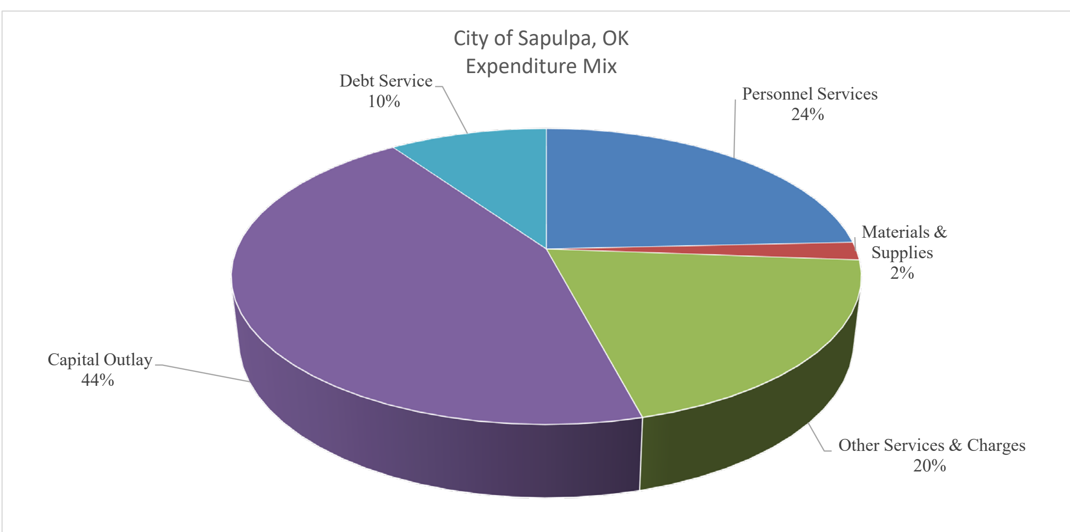
City of Sapulpa
Expenditure Historical Trend by Category

Expenditures	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Personnel Services	19,671,259	20,174,433	20,337,784	16,666,937	18,439,700	22,801,196
Materials & Supplies	2,486,990	3,571,864	1,708,454	1,612,646	1,721,693	1,846,981
Other Services & Charges	13,723,099	11,578,687	17,121,549	11,866,864	13,072,239	18,527,874
Capital Outlay	12,528,144	9,034,423	46,129,115	14,022,563	24,969,288	41,787,737
Debt Service	6,377,527	8,257,827	9,850,865	8,392,029	9,148,808	9,097,084
Total Expenditures	54,787,020	52,617,233	95,147,767	52,561,039	67,351,728	94,060,871



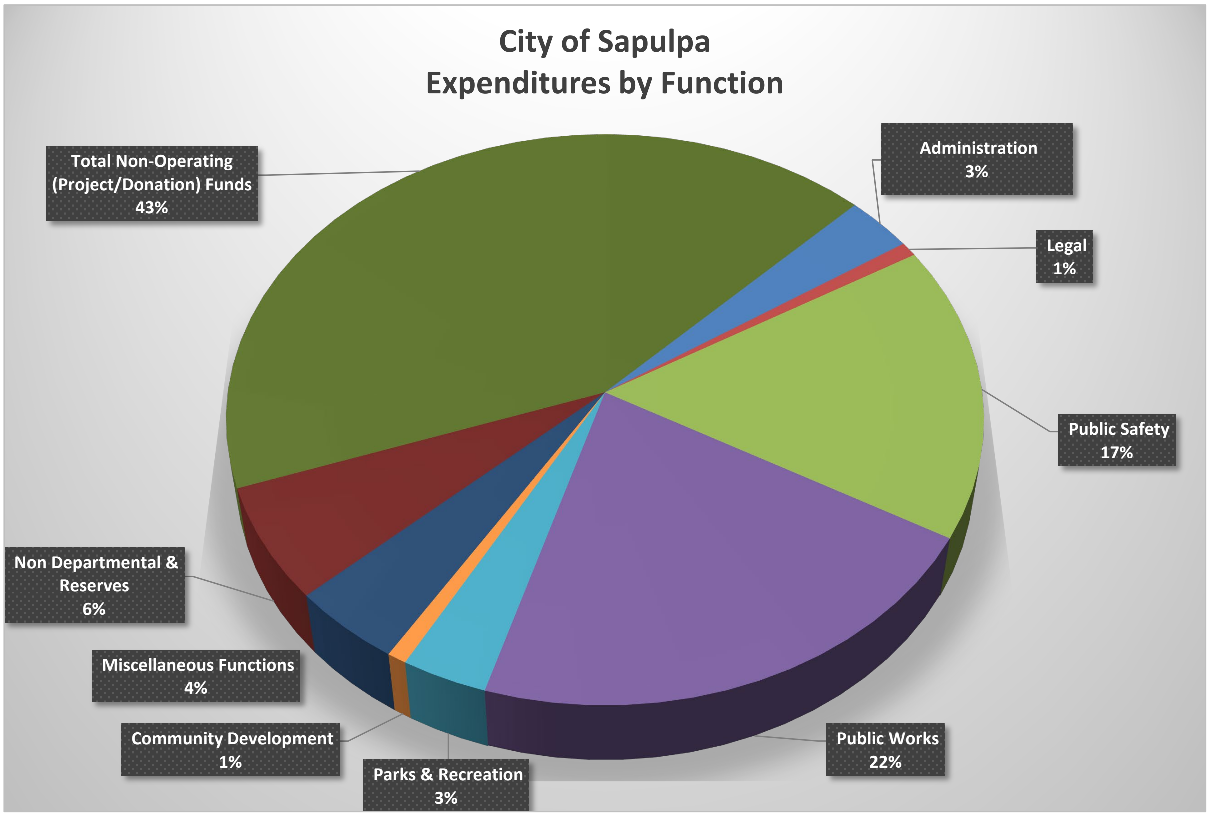
City of Sapulpa, Ok
Expenditure Mix

Category Summary	Personnel Services	Materials & Supplies	Other Services & Charges	Capital Outlay	Debt Service	Total
Funding Source						
General Funds						
Stabilization Fund (09)	-	-	400,000	-	-	400,000
General Fund (10)	15,902,417	552,338	4,066,076	338,197	24,000	20,883,028
Hunting & Fishing (Lake) Fund (32)	-	11,400	54,500	-	-	65,900
Library Fund (34)	460,326	36,420	247,460	15,000	-	759,206
Aquatics Fund (36)	91,845	49,850	51,034	-	-	192,729
Court Fines Fund (54)	-	-	-	-	-	-
Special Revenue Funds						
Sapulpa Development Fund (15)	-	-	-	-	185,596	185,596
Street & Alley Fund (30)	718,549	59,400	150,900	-	-	928,849
Cemetery Maintenance Fund (31)	458,106	35,370	268,930	-	-	762,406
Parks & Recreation Fund (35)	827,786	63,500	296,460	-	-	1,187,746
Fed. Seized & Forfeitures Fund (42)	-	-	-	3,344	-	3,344
Major Throughfare Fund (44)	-	15,000	350,000	-	-	365,000
Water & Sewer Sales Tax Fund (46)	845,678	54,530	553,938	301,915	-	1,756,061
Vac/Spay/Neuter Fund (47)	-	-	42,306	-	-	42,306
E-911 Fund (57)	790,424	3,500	87,800	-	-	881,724
Juvenile Justice Fund (58)	17,551	-	500	-	-	18,051
Hotel/Motel Tax Fund (59)	222,087	480	194,680	-	-	417,247
Grants & Aid Fund (60)	-	-	-	18,581,637	-	18,581,637
TIF Apportionment Fund (85)	-	-	90,000	301,687	-	391,687
Long-Term Debt Funds						
General Fixed Assets (03)	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-	-	-	-
GO Bond Sinking Fund (81)	-	-	-	-	3,750,463	3,750,463
Capital Projects Funds						
Resid. Constr. Park/Rec. Fund (37)	-	-	-	-	-	-
Park Development Fund (38)	-	-	-	375,000	-	375,000
Econ. Dev. Sales Tax Fund (39)	-	-	-	500,000	-	500,000
Fire Cash Fund (40)	-	-	-	308,030	-	308,030
Police Cash Fund (41)	-	-	-	225,000	-	225,000
Cemetery Care Trust Fund (43)	-	-	-	-	-	-
Capital Improvement Fund (45)	-	-	-	966,884	-	966,884
Series 2014 Str. Cap. Impr. Fund (63)	-	-	-	-	-	-
Street Impr. Sales Tax Fund (65)	-	-	700,000	1,400,000	618,765	2,718,765
Series 1998 CIP Fund (67)	-	-	324,000	625,420	-	949,420
GO Bond Construction Fund (83)	-	-	12,360	4,152,398	-	4,164,758
Article X, Sec 35 GO Bond Fund (84)	-	-	-	688,000	-	688,000
Enterprise Funds						
Sapulpa Municipal Authority Fund (20)	1,347,681	721,417	5,682,262	9,612,660	4,518,260	21,882,280
Stormwater Management Fund (29)	280,956	32,850	376,300	1,601,000	-	2,291,106
Golf Course Fund (33)	837,789	210,926	189,174	131,225	-	1,369,114
Water Resources (48)	-	-	130,000	1,660,340	-	1,790,340
Sewer System Development Fund (49)	-	-	-	-	-	-
City Deposits Fund (50)	-	-	-	-	-	-
Internal Service Funds						
Insurance Fund (55)	-	-	4,259,194	-	-	4,259,194
Totals	**$ 22,801,196**	**$ 1,846,981**	**$ 18,527,874**	**$ 41,787,737**	**$ 9,097,084**	**$ 94,060,871**



City of Sapulpa
Expenditure by Function

Function	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Administration	2,364,825	2,651,817	2,790,593	2,584,792	2,869,593	2,981,769
Legal	432,937	587,548	691,713	560,131	613,775	759,952
Public Safety	12,134,628	12,728,464	14,087,802	11,550,788	12,693,126	15,713,323
Public Works	8,094,444	9,146,176	22,349,669	8,915,474	9,628,736	20,215,434
Parks & Recreation	2,105,122	2,153,043	3,252,654	2,102,071	2,311,026	3,190,488
Community Development	519,643	581,904	623,195	444,447	486,073	722,090
Miscellaneous Functions	2,776,834	2,895,291	3,825,709	2,652,480	2,951,212	4,171,191
Non Departmental & Reserves	4,009,635	5,436,517	7,075,274	5,523,921	6,023,835	6,016,200
Total Non-Operating (Project/Donation) Funds	22,348,951	16,436,473	40,451,158	18,226,935	29,774,353	40,290,424
Total Expenditures by Function	**54,787,020**	**52,617,233**	**95,147,767**	**52,561,039**	**67,351,728**	**94,060,871**



City of Sapulpa, OK
Expenditure Summary

Departments Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
OPERATING FUNDS						
Administration						
Administration						
Personnel Services	208,103	204,068	301,901	191,739	218,783	252,524
Materials & Supplies	1,346	1,226	2,550	2,661	2,902	2,610
Other Services and Charges	1,019	-	500	100	109	2,500
Capital Outlay	3,308	3,308	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**213,776**	**208,603**	**304,951**	**194,499**	**221,795**	**257,634**
City Council						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	145	-	250	103	103	250
Other Services and Charges	10,783	9,093	17,050	13,577	14,772	17,150
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**10,928**	**9,093**	**17,300**	**13,679**	**14,875**	**17,400**
City Manager						
Personnel Services	457,045	459,252	485,826	423,669	483,634	584,456
Materials & Supplies	6,489	8,061	19,316	13,331	14,543	16,282
Other Services and Charges	29,917	23,232	91,000	22,771	24,535	163,865
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**493,452**	**490,545**	**596,142**	**459,771**	**522,712**	**764,603**
City Clerk						
Personnel Services	226,001	184,879	259,358	193,555	220,527	264,360
Materials & Supplies	3,039	4,351	3,400	1,684	1,838	3,400
Other Services and Charges	13,208	11,589	17,000	9,572	10,442	18,150
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**242,247**	**200,819**	**279,758**	**204,812**	**232,806**	**285,910**
City Treasurer						
Personnel Services	19,079	14,725	21,885	18,270	20,010	24,492
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	250	95	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-					
Total	**19,329**	**14,819**	**21,885**	**18,270**	**20,010**	**24,492**
Human Resources						
Personnel Services	131,122	132,486	140,180	125,182	136,915	163,830
Materials & Supplies	715	1,051	2,000	353	386	1,400
Other Services and Charges	14,809	15,191	21,250	10,901	11,892	21,850
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**146,647**	**148,729**	**163,430**	**136,436**	**149,192**	**187,080**
Finance						
Personnel Services	420,741	452,026	430,983	367,691	402,402	505,956
Materials & Supplies	5,307	4,600	2,545	1,543	1,684	3,045
Other Services and Charges	199,181	230,350	408,251	252,067	272,409	303,177

City of Sapulpa, OK
Expenditure Summary

Departments Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Capital Outlay	-	223	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**625,230**	**687,199**	**841,779**	**621,302**	**676,494**	**812,178**
Purchasing						
Personnel Services	1,258	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**1,258**	**-**	**-**	**-**	**-**	**-**
Utility Services						
Personnel Services	208,925	231,957	259,008	218,757	249,237	314,963
Materials & Supplies	8,743	10,499	11,000	7,347	8,015	17,472
Other Services and Charges	311,549	566,813	295,340	709,918	774,456	277,690
Capital Outlay	82,741	82,741	-	-	-	22,347
Debt Service	-	-	-	-	-	-
Total	**611,958**	**892,011**	**565,348**	**936,023**	**1,031,708**	**632,472**
Total Administration	**2,364,825**	**2,651,817**	**2,790,593**	**2,584,792**	**2,869,593**	**2,981,769**
Legal Services						
City Attorney						
Personnel Services	235,381	359,408	359,238	332,963	364,397	412,905
Materials & Supplies	4,929	3,612	4,850	1,535	1,675	2,850
Other Services and Charges	-	15,512	98,000	28,558	31,154	132,100
Capital Outlay	17,423	20,542	30,428	24,744	26,318	-
Debt Service	-	-	-	-	-	-
Total	**257,733**	**399,074**	**492,516**	**387,800**	**423,543**	**547,855**
Trust Attorney						
Personnel Services	45,223	45,697	49,783	41,800	47,772	49,205
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**45,223**	**45,697**	**49,783**	**41,800**	**47,772**	**49,205**
Municipal Court						
Personnel Services	41,639	42,477	52,163	36,519	39,901	57,341
Materials & Supplies	597	908	900	275	300	800
Other Services and Charges	65,618	77,465	69,300	74,160	80,902	86,700
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**107,853**	**120,850**	**122,363**	**110,954**	**121,103**	**144,841**
Juvenile Justice Fund						
Personnel Services	21,497	21,613	8,051	5,759	6,283	17,551
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	632	315	19,000	13,818	15,074	500
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**22,129**	**21,928**	**27,051**	**19,577**	**21,357**	**18,051**

City of Sapulpa, OK
Expenditure Summary

Departments Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Total Legal Service	**432,937**	**587,548**	**691,713**	**560,131**	**613,775**	**759,952**
Public Safety						
Fire Department						
Personnel Services	5,572,611	5,975,606	6,167,057	5,252,990	5,748,283	6,786,747
Materials & Supplies	166,046	159,125	167,059	143,969	157,057	176,797
Other Services and Charges	293,265	341,511	594,728	340,109	392,598	480,000
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**6,031,922**	**6,476,242**	**6,928,844**	**5,737,068**	**6,297,938**	**7,443,544**
Police Department						
Personnel Services	4,647,893	4,791,856	5,149,764	4,386,711	4,800,882	5,932,710
Materials & Supplies	207,996	202,338	239,727	171,066	187,841	240,775
Other Services and Charges	473,038	513,491	710,879	577,813	644,610	954,500
Capital Outlay	40,735	34,826	146,900	49,556	49,556	214,397
Debt Service	-	-	-	-	-	-
Total	**5,369,661**	**5,542,511**	**6,247,270**	**5,185,146**	**5,682,888**	**7,342,382**
E-911						
Personnel Services	626,737	610,374	783,138	597,136	677,949	790,424
Materials & Supplies	-	-	-	-	-	3,500
Other Services and Charges	60,007	57,236	82,083	-	-	87,800
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**686,744**	**667,610**	**865,221**	**597,136**	**677,949**	**881,724**
Emergency Management						
Personnel Services	14,906	14,064	17,217	12,595	13,795	15,923
Materials & Supplies	-	-	6,500	3,182	3,472	3,500
Other Services and Charges	31,396	28,037	22,750	15,661	17,084	26,250
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**46,301**	**42,101**	**46,467**	**31,438**	**34,351**	**45,673**
Total Public Safety	**12,134,628**	**12,728,464**	**14,087,802**	**11,550,788**	**12,693,126**	**15,713,323**
Public Works						
Water Treatment Plant						
Personnel Services	587,294	592,378	624,266	555,135	629,610	730,990
Materials & Supplies	437,015	550,324	620,450	494,941	539,936	692,035
Other Services and Charges	985,908	1,305,903	1,796,746	1,043,890	1,138,789	2,115,420
Capital Outlay	718,393	598,061	500,000	7,900	8,618	950,000
Debt Service	22,640	20,962	64,458	64,457	64,457	64,457
Total	**2,751,250**	**3,067,629**	**3,605,920**	**2,166,324**	**2,381,411**	**4,552,902**
Wastewater Treatment Plant						
Personnel Services	545,434	439,053	-	662	722	-
Materials & Supplies	60,877	62,863	-	3,243	3,538	-
Other Services and Charges	666,878	912,781	1,725,490	1,485,687	1,620,750	1,734,976
Capital Outlay	1,242,075	1,374,737	835,777	579,235	479,716	100,000
Debt Service	-	-	-	-	-	-
Total	**2,515,263**	**2,789,434**	**2,561,267**	**2,068,827**	**2,104,726**	**1,834,976**

City of Sapulpa, OK
Expenditure Summary

Departments Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Utility Maintenance						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	125,870	123,535	11,671,526	1,769,394	1,930,248	8,540,313
Debt Service	-	-	-	-	-	-
Total	**125,870**	**123,535**	**11,671,526**	**1,769,394**	**1,930,248**	**8,540,313**
Solid Waste						
Personnel Services	958,344	951,528	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	28,062	24,104	1,100,000	837,973	914,152	1,164,176
Capital Outlay	516	516	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**986,922**	**976,148**	**1,100,000**	**837,973**	**914,152**	**1,164,176**
Industrial Pretreatment						
Personnel Services	60,000	63,000	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	7,667	12,295	76,400	54,215	59,144	75,900
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**67,667**	**75,295**	**76,400**	**54,215**	**59,144**	**75,900**
Stormwater Management Fund						
Personnel Services	285,566	278,028	246,352	214,331	244,195	280,956
Materials & Supplies	22,298	19,512	33,565	16,454	17,950	32,850
Other Services and Charges	70,090	186,885	230,147	129,633	141,418	376,300
Capital Outlay	231,115	557,851	1,415,000	477,099	520,472	1,601,000
Debt Service	-	-	-	-	-	-
Total	**609,069**	**1,042,277**	**1,925,064**	**837,518**	**924,035**	**2,291,106**
Utility Maintenance (Water Sewer Sales Tax Fund)						
Personnel Services	699,837	619,798	724,554	565,314	643,119	845,678
Materials & Supplies	46,655	40,517	54,530	39,585	43,184	54,530
Other Services and Charges	291,471	411,442	478,493	459,929	501,741	553,938
Capital Outlay	440	100	151,915	116,395	126,976	301,915
Debt Service	-	-	-	-	-	-
Total	**1,038,402**	**1,071,857**	**1,409,492**	**1,181,224**	**1,315,020**	**1,756,061**
Total Public Works	**8,094,444**	**9,146,176**	**22,349,669**	**8,915,474**	**9,628,736**	**20,215,434**
Parks & Recreation						
Parks & Recreation						
Personnel Services	598,328	641,171	787,823	544,758	616,967	827,786
Materials & Supplies	50,008	49,589	65,810	45,472	49,606	63,500
Other Services and Charges	191,720	189,806	292,147	169,820	209,569	296,460
Capital Outlay	-	-	81,131	71,131	77,598	-
Debt Service	-	-	-	-	-	-
Total	**840,056**	**880,567**	**1,226,911**	**831,181**	**953,739**	**1,187,746**
Aquatics						
Personnel Services	68,609	67,605	96,227	50,569	55,166	91,845

City of Sapulpa, OK
Expenditure Summary

Departments Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Materials & Supplies	33,262	36,213	56,050	12,896	14,069	49,850
Other Services and Charges	67,358	61,425	58,000	20,608	22,481	51,034
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**169,230**	**165,243**	**210,277**	**84,072**	**91,715**	**192,729**
Hunting & Fishing (Lake)						
Personnel Services	18,845	10,337	-	-	-	-
Materials & Supplies	1,086	3,724	8,300	4,645	5,068	11,400
Other Services and Charges	13,220	33,503	42,875	17,697	19,306	54,500
Capital Outlay	24,948	24,981	25,000	21,663	23,632	-
Debt Service	-	-	-	-	-	-
Total	**58,098**	**72,545**	**76,175**	**44,005**	**48,006**	**65,900**
Golf Course						
Personnel Services	619,133	603,927	693,995	527,792	575,200	837,789
Materials & Supplies	145,761	137,967	143,500	91,680	99,870	210,926
Other Services and Charges	112,349	124,405	241,796	209,843	228,920	189,174
Capital Outlay	160,495	168,390	285,000	312,648	312,648	131,225
Debt Service	-	-	-	-	-	-
Total	**1,037,738**	**1,034,688**	**1,364,291**	**1,141,962**	**1,216,638**	**1,369,114**
Parks Development Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	-	-	375,000	850	927	375,000
Debt Service	-	-	-	-	-	-
Total	**-**	**-**	**375,000**	**850**	**927**	**375,000**
Total Parks & Recreation	**2,105,122**	**2,153,043**	**3,252,654**	**2,102,071**	**2,311,026**	**3,190,488**
Community Development						
Community Development						
Personnel Services	149,594	149,450	157,644	137,272	150,221	180,041
Materials & Supplies	2,131	2,543	5,530	2,040	2,226	5,130
Other Services and Charges	11,612	26,381	23,040	18,087	19,731	23,040
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**163,337**	**178,374**	**186,214**	**157,399**	**172,178**	**208,211**
Inspections						
Personnel Services	160,875	151,534	168,768	139,768	153,038	300,514
Materials & Supplies	1,361	1,885	3,800	1,608	1,754	3,695
Other Services and Charges	3,377	41,734	26,100	38,714	42,234	30,350
Capital Outlay	40,431	-	3,000	1,285	1,401	1,000
Debt Service	-	-	-	-	-	-
Total	**206,044**	**195,154**	**201,668**	**181,374**	**198,427**	**335,559**
Code Enforcement						
Personnel Services	53,463	54,779	58,413	52,709	57,688	68,457
Materials & Supplies	1,361	1,305	2,300	1,489	1,624	2,164
Other Services and Charges	95,437	112,022	132,600	51,476	56,156	107,700
Capital Outlay	-	40,270	42,000	-	-	-

City of Sapulpa, OK
Expenditure Summary

Departments Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Debt Service	-	-	-	-	-	-
Total	**150,262**	**208,376**	**235,313**	**105,674**	**115,468**	**178,321**
Total Community Development	**519,643**	**581,904**	**623,195**	**444,447**	**486,073**	**722,090**
Miscellaneous Departments						
Animal Control						
Personnel Services	270,123	346,580	383,864	326,839	357,871	423,311
Materials & Supplies	34,246	38,675	43,267	29,644	32,339	38,088
Other Services and Charges	38,166	44,706	70,633	40,721	44,423	68,275
Capital Outlay	10,454	(151)	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**352,988**	**429,810**	**497,764**	**397,204**	**434,633**	**529,674**
Central Garage						
Personnel Services	103,067	84,707	155,438	79,926	87,359	161,374
Materials & Supplies	9,757	5,749	5,300	4,426	4,829	5,612
Other Services and Charges	2,354	1,690	2,250	1,769	1,930	2,300
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**115,178**	**92,146**	**162,988**	**86,121**	**94,117**	**169,286**
Information Technology						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	4,937	-	16,800	-	-	16,800
Other Services and Charges	342,282	380,612	459,000	365,883	399,145	464,922
Capital Outlay	19,349	59,800	122,800	-	-	122,800
Debt Service	-	-	-	-	-	-
Total	**366,567**	**440,412**	**598,600**	**365,883**	**399,145**	**604,522**
Street & Alley						
Personnel Services	570,545	574,605	792,053	527,561	600,484	718,549
Materials & Supplies	45,982	41,251	58,800	30,552	33,329	59,400
Other Services and Charges	65,162	50,280	142,400	56,049	61,145	150,900
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**681,688**	**666,136**	**993,253**	**614,162**	**694,957**	**928,849**
Cemetery Maintenance						
Personnel Services	460,604	459,339	375,744	317,815	361,462	458,106
Materials & Supplies	22,881	22,008	33,770	19,410	21,175	35,370
Other Services and Charges	56,914	53,068	66,250	113,045	123,322	268,930
Capital Outlay	-	6,290	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**540,399**	**540,705**	**475,764**	**450,270**	**505,958**	**762,406**
Library						
Personnel Services	320,519	370,753	372,370	322,172	367,855	460,326
Materials & Supplies	17,897	32,967	36,220	15,485	16,893	36,420
Other Services and Charges	89,631	102,057	240,393	185,081	201,907	247,460
Capital Outlay	42,867	35,460	41,911	21,350	23,291	15,000
Debt Service	-	-	-	-	-	-
Total	**470,914**	**541,237**	**690,894**	**544,089**	**609,946**	**759,206**

City of Sapulpa, OK
Expenditure Summary

Departments Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Economic Development (Hotel/Motel Tax Fund)						
Personnel Services	125,137	124,212	126,071	67,632	73,781	222,087
Materials & Supplies	2,059	280	480	-	-	480
Other Services and Charges	121,904	60,352	175,195	102,118	111,402	194,680
Capital Outlay	-	-	104,700	25,000	27,273	-
Debt Service	-	-	-	-	-	-
Total	**249,099**	**184,844**	**406,446**	**194,750**	**212,455**	**417,247**
Total Miscellaneous Departments	**2,776,834**	**2,895,291**	**3,825,709**	**2,652,480**	**2,951,212**	**4,171,191**
Non-Departmental & Reserves						
General Fund Non-Departmental						
Personnel Services	36,477	33,277	20,000	-	-	20,000
Materials & Supplies	22,871	21,054	31,750	13,472	14,697	31,750
Other Services and Charges	711,768	732,981	905,936	868,696	945,408	950,747
Capital Outlay	-	18,305	200,000	-	-	-
Debt Service	23,256	23,256	19,380	21,318	23,256	24,000
Total	**794,371**	**828,873**	**1,177,066**	**903,486**	**983,361**	**1,026,497**
SMA Non-Departmental						
Personnel Services	33,278	-	20,000	13,775	15,028	-
Materials & Supplies	1,718	2,077	9,300	2,324	2,535	9,300
Other Services and Charges	62,400	60,956	140,884	86,286	94,130	161,600
Capital Outlay	34,246	20,866	2,116	-	-	-
Debt Service	2,701,436	4,302,897	5,513,786	4,490,948	4,899,216	4,453,803
Total	**2,833,079**	**4,386,795**	**5,686,086**	**4,593,333**	**5,010,909**	**4,624,703**
General Fund Reserves						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	204,112	116,332	92,000	27,101	29,565	215,000
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**204,112**	**116,332**	**92,000**	**27,101**	**29,565**	**215,000**
SMA Reserves						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	178,073	104,517	120,122	-	-	150,000
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**178,073**	**104,517**	**120,122**	**-**	**-**	**150,000**
Total Non-Departmental & Reserves	**4,009,635**	**5,436,517**	**7,075,274**	**5,523,921**	**6,023,835**	**6,016,200**
NON-OPERATING (PROJECT/DONATION) FUNDS						
Stabilization Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	400,000	-	-	400,000
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**-**	**-**	**400,000**	**-**	**-**	**400,000**

City of Sapulpa, OK
Expenditure Summary

Departments Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Sapulpa Development Authority Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	-	10,210	2,844,851	430,154	3,022,522	-
Debt Service	29,333	-	141,443	-	-	185,596
Total	**29,333**	**10,210**	**2,986,294**	**430,154**	**3,022,522**	**185,596**
Resid. Park/Rec. Construction Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	34,900	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**34,900**	**-**	**-**	**-**	**-**	**-**
Economic Development Sales Tax						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	125,200	-	-	-	-	-
Capital Outlay	-	-	500,000	296,026	322,938	500,000
Debt Service	-	-	-	-	-	-
Total	**125,200**	**-**	**500,000**	**296,026**	**322,938**	**500,000**
Fire Cash CIP Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	143,566	167,272	397,230	89,779	97,940	308,030
Debt Service	-	-	-	-	-	-
Total	**143,566**	**167,272**	**397,230**	**89,779**	**97,940**	**308,030**
Police Cash CIP Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	299,953	206,373	290,995	229,092	272,895	225,000
Debt Service	-	-	-	-	-	-
Total	**299,953**	**206,373**	**290,995**	**229,092**	**272,895**	**225,000**
Federal Seized Forfeitures Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	26,069	13,000	3,034	-	-	3,344
Debt Service	-	-	-	-	-	-
Total	**26,069**	**13,000**	**3,034**	**-**	**-**	**3,344**
Cemetery Care Trust Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-

City of Sapulpa, OK
Expenditure Summary

Departments Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Total	**-**	**-**	**-**	**-**	**-**	**-**
Major Thorofare Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	7,929	6,923	15,000	11,121	12,132	15,000
Other Services and Charges	501,524	450,904	654,600	336,261	366,831	350,000
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**509,452**	**457,827**	**669,600**	**347,382**	**378,962**	**365,000**
Capital Improvement/Project Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	1,888,985	1,041,457	1,284,608	1,138,577	1,138,577	966,884
Debt Service	-	-	-	-	-	-
Total	**1,888,985**	**1,041,457**	**1,284,608**	**1,138,577**	**1,138,577**	**966,884**
Vaccination/Spay/Neuter Escrow Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	31,276	29,268	30,863	29,168	31,820	42,306
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**31,276**	**29,268**	**30,863**	**29,168**	**31,820**	**42,306**
Water Resources Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	37,188	63,985	130,267	23,267	25,382	130,000
Capital Outlay	197,009	268,894	1,625,073	252,589	275,552	1,660,340
Debt Service	-	-	-	-	-	-
Total	**234,197**	**332,879**	**1,755,340**	**275,856**	**300,933**	**1,790,340**
Sewer System Development Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	25,000	38,213	-	-	-	-
Capital Outlay	-	5,424	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**25,000**	**43,637**	**-**	**-**	**-**	**-**
Insurance Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	2,793,662	2,714,621	3,015,858	2,497,085	2,724,093	4,259,194
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**2,793,662**	**2,714,621**	**3,015,858**	**2,497,085**	**2,724,093**	**4,259,194**
Grants & Aid Fund						
Personnel Services	27,131	17,884	48,650	17,569	19,167	-
Materials & Supplies	250	877	1,435	205	224	-
Other Services and Charges	23,700	205,856	62,162	56,862	62,031	-

City of Sapulpa, OK
Expenditure Summary

Departments Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Capital Outlay	118,736	1,327,925	8,023,591	2,230,809	2,433,610	18,581,637
Debt Service	-	-	-	-	-	-
Total	**169,818**	**1,552,542**	**8,135,838**	**2,305,446**	**2,515,031**	**18,581,637**
Series 2014 Street CIP Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**
Street Improvement Sales Tax Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	93,653	202,118	661,994	42,507	68,989	700,000
Capital Outlay	2,728,311	1,538,794	5,893,968	3,400,968	5,592,536	1,400,000
Debt Service	626,015	629,529	615,790	564,473	615,516	618,765
Total	**3,447,979**	**2,370,441**	**7,171,752**	**4,007,948**	**6,277,041**	**2,718,765**
Series 1998 CIP Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	120,498	232,549	300,000	23,561	25,702	324,000
Capital Outlay	254,703	565,392	876,870	476,890	520,243	625,420
Debt Service	-	-	-	-	-	-
Total	**375,201**	**797,942**	**1,176,870**	**500,450**	**545,946**	**949,420**
G.O. Bond Sinking Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	2,974,493	3,281,183	3,496,008	3,250,833	3,546,363	3,750,463
Total	**2,974,493**	**3,281,183**	**3,496,008**	**3,250,833**	**3,546,363**	**3,750,463**
G.O. Bond Construction Fund						
Personnel Services	40,898	-	-	-	-	-
Materials & Supplies	1,109,293	2,097,789	2,400	424,902	424,902	-
Other Services and Charges	4,048,815	601,002	779,777	363,482	445,506	12,360
Capital Outlay	1,733,773	563,978	8,254,691	1,999,430	7,471,550	4,152,398
Debt Service	355	-	-	-	-	-
Total	**6,933,134**	**3,262,769**	**9,036,868**	**2,787,814**	**8,341,958**	**4,164,758**
Article X, Sec. 35, G.O. Bond Fund						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	41,326	45,083	-
Capital Outlay	535,000	155,053	-	-	-	688,000
Debt Service	-	-	-	-	-	-
Total	**535,000**	**155,053**	**-**	**41,326**	**45,083**	**688,000**
TIF Apportionment Fund						
Personnel Services	-	-	-	-	-	-

City of Sapulpa, OK
Expenditure Summary

Departments Name	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Materials & Supplies	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	90,000
Capital Outlay	1,771,735	-	100,000	-	212,250	301,687
Debt Service	-	-	-	-	-	-
Total	**1,771,735**	**-**	**100,000**	**-**	**212,250**	**391,687**
Total Non-Operating (Project/Donation) Funds	**22,348,951**	**16,436,473**	**40,451,158**	**18,226,935**	**29,774,353**	**40,290,424**
Total Operational Expenditures	**54,787,020**	**52,617,233**	**95,147,767**	**52,561,039**	**67,351,728**	**94,060,871**

City of Sapulpa
FY 26 - 27 Capital Outlay

Fund/Dept	Description	Funding Source	Requested FY 26-27	Adopted FY 26-27	
	General Fund				
Fire Department	Polaris Ranger UTV & Trailer	**Not Funded**	66,500	-	
	1/2 Pickup	45 - Capital Improvement Fund	60,000	60,000	
	Remainder of FM Global Fire Prevention Grant	Grant Fund - 60	1,569	1,569	
Police Department	1/2 Pickup w/Emergency Equipment/Graphics	10 - General Fund	66,184	66,184	
	Equipment for new Vehicles	10 - General Fund	60,000	60,000	
	10 - Laptop Computers for vehicles	10 - General Fund	25,000	25,000	
	60 - New 9mm Clock Handguns with Red Dot sights and Holsters	10 - General Fund	44,378	44,378	
	24 foot Enclosed Cargo Trailer W/ emergency Lighting and Police Graphics Wrap	10 - General Fund	18,835	18,835	214,397
Emergency Management	New Storm Sirens (6)	45 - Capital Improvement Fund	270,000	270,000	
Building Inspection	Pickup (Chevy Colorado)	45 - Capital Improvement Fund	42,500	42,500	
Code Enforcement	Pickup (Chevy Colorado)	45 - Capital Improvement Fund	42,500	42,500	
Information Technology	Update City IT/Computer Equipment	10 - General Fund	122,800	122,800	
E-911	Revcord Recording Hardware, Software & Services	Grant Fund - 60	40,368	40,368	
Street & Alley	Hydraulic Snow Plow	45 - Capital Improvement Fund	30,000	30,000	
Library	Books	34 - Library Fund	15,000	15,000	
	Cemetery Maintenance				
Cemetery Maintenance	20 ft Equipment Trailer to haul equipment	45 - Capital Improvement Fund	14,049	14,049	
	1ton pickup to haul equipment	45 - Capital Improvement Fund	68,700	68,700	
	Fire Cash Fund				
Fire Cash Fund	Equipment	40 - Fire Cash Fund	178,030	178,030	
	New pickup for Battalion 1	40 - Fire Cash Fund	60,000	60,000	
	Major repairs or upgrades to facilities	40 - Fire Cash Fund	70,000	70,000	
	Police Cash Fund				
Police Cash Fund	Equipment for vehicles	41 - Police Cash Fund	24,000	24,000	
	4 - 2026 Chevy Silverado 1500 Crew Cab Trucks for Patrol.	41 - Police Cash Fund	201,000	201,000	

Fund/Dept	Description	Funding Source	Requested FY 26-27	Adopted FY 26-27
	Sapulpa Municipal Authority			
Utility Services	New Handheld Meter Reader	20 - Sapulpa Municipal Authority	16,000	16,000
	Toughbook computer	20 - Sapulpa Municipal Authority	5,500	5,500
	New Chairs for Staff	20 - Sapulpa Municipal Authority	847	847
Water Treatment Plant	Sahoma Raw Water Pump Station	20 - Sapulpa Municipal Authority	450,000	450,000
	Water Treatment Plant Generator	20 - Sapulpa Municipal Authority	500,000	500,000
Stormwater	4x4 3/4 ton Pickup	45 - Capital Improvement Fund	68,000	68,000
	Golf Course			
Maintenance Dept	Stand on Blower	45 - Capital Improvement Fund	12,576	12,576
	Ice machine & Water Filtration System	33 - Golf Course	8,805	8,805
	Equipment Trailer	33 - Golf Course	7,695	7,695
	Ventrac Trencher Attachment	33 - Golf Course	7,426	7,426
	Lesco HPS Chariot Ride on Spreader	33 - Golf Course	7,299	7,299
	Toro Greensmaster 3150-Q Greens Mower	45 - Capital Improvement Fund	48,865	48,865
	Parks & Recreation			
Parks & Rec Maintenance	John Deere Mower	45 - Capital Improvement Fund	32,774	32,774
	Land Pride 3 Gang Mowing Unit	45 - Capital Improvement Fund	27,390	27,390
Aquatics Center	Filter Replacement	**Not Funded**	40,000	-
	Pool Heater	**Not Funded**	26,000	-
	Filter Media Change	45 - Capital Improvement Fund	45,000	45,000
	Pool Furniture (150 Chaise Lounge Chairs)	**Not Funded**	38,000	-
Park Development	Splash Pad	38 - Park Development Fund	300,000	300,000
	Annual Trail System Upgrades	38 - Park Development Fund	75,000	75,000
	Total Capital Outlay		$ 3,238,590	3,068,090

City of Sapulpa

FY 26 - 27

Capital Projects

Description	Fund Paid From	Funding Source	Funding Amount	Requested FY 26-27	Adopted FY 26-27
Storage Shed Construction	Capital Improvement Fund - 45	Capital Improvement Fund	200,000	200,000	200,000
Cart Path Rehabilitation & Upgrades	33- Golf Course	Golf Course Designated Capital	100,000	100,000	100,000
Repair Water Line	48 - Water Resources	Water Resources	1,625,340	1,625,340	1,625,340
Acquire land for 8th Street Storm Water Detention	Stormwater Management Fund - 29	Stormwater Management Fund	250,000	250,000	250,000
Stormwater Easements	Stormwater Management Fund - 29	Stormwater Management Fund	40,000	40,000	40,000
Land Purchases for Economic Development	Article X, Sec 35, GO Bond Fund - 84	Article X, Sec 35, GO Bond Fund	688,000	688,000	688,000
Land Purchases for Economic Development	Economic Development Sales Tax - 39	Economic Development Sales Tax - 39	500,000	500,000	500,000
Sahoma Dam Repairs	Grant Fund - 60	OWRB HHPD Grant	2,990,000	5,010,600	5,010,600
		State Legislation ARPA	1,700,000		
		Transfer from SMA	320,600		
12" Water Main Replacement	Grant Fund - 60	State Legislation ARPA	3,000,000	3,000,000	3,000,000
Anthrcite Filtration System @ Water Treatment Plant	Grant Fund - 60	State Legislation ARPA	150,000	150,000	150,000
Watchorn Pump Station	Grant Fund - 60	State Legislation ARPA	75,000	75,000	75,000
Hobson Sewer Line Realignment	SMA Fund - 20	ARPA NEU Funds	237,340	237,340	237,340
New Sapulpa Road Sanitary Sewer Replacement	SMA Fund - 20	Series 2018 OWRB Loan	1,600,000	1,600,000	1,600,000
Ozark Sewer Main Extension (West Sewer Line)	SMA Fund - 20	Series 2025 OWRB Loan	5,010,600	5,010,600	5,010,600
East Side Sewer Main Upgrades	SMA Fund - 20	Series 2025 OWRB Loan	3,291,928	3,291,928	3,291,928
Sewer Line Upgrades on 81st Street (Frankhoma Rd to 97th Street) (Possible Loan)	Not Funded		-	3,500,000	-
Annual Sewer Line Upgrades	Series 1998 CIP Sales Tax Fund - 67	Series 1998 CIP Sales Tax Fund - 67	300,000	300,000	300,000
Annual Wastewater CIP	20 - Sapulpa Municipal Authority	SMA Fund - 20	100,000	100,000	100,000
Sewer System Capital Improvements	Series 1998 CIP Sales Tax Fund - 67	Series 1998 CIP Sales Tax Fund - 67	325,420	325,420	325,420
Water System Improvements	Water Resources Fund - 48	Water Resources Fund - 48	1,625,340	1,625,340	1,625,340
			Bartlett Youth		
Bartlett Youth Sports Complex	GO Bond Construction - 83	GO Bond Construction	3,706,014	3,706,014	3,706,014
Booker T Washington Construction	GO Bond Construction - 83	GO Bond Construction	83,177	83,177	83,177
Biven's Creek Bridge	Grant Fund - 60	ODOT TAP-38109(004)G	400,000	500,111	500,111
		City Match (Transfer)	100,111		
Trails at Rock Creek	Grant Fund - 60	Oklahoma Tourism	300,000	375,386	375,386
		City Match (Transfer)	75,386		
Recreation Trails Grant	Grant Fund - 60	RT21(106) OTRD 21-06	531,985	531,985	531,985
Heritage Park Upgrades	Capital Improvement Fund - 45	Capital Improvement Fund - 45	65,971	65,971	65,971
Route 66 Park	GO Bond Construction - 83	GO Bond Construction	213,207	213,207	213,207
Splash Pad Construction	GO Bond Construction - 83	GO Bond Construction	150,000	150,000	150,000

City of Sapulpa

FY 26 - 27

Capital Projects

Description	Fund Paid From	Funding Source	Funding Amount	Requested FY 26-27	Adopted FY 26-27
EDA - SITES Grant	Grant Fund - 60	ODOC 19279 PREP 23	6,264,116	5,899,684	5,899,684
49th W. Ave. Hwy. 117 to Creek Tpke. and Teal Streets - Engineering for 49th	Street & Alley Sales Tax Fund - 65	Street Sales Tax Fund	430,000	430,000	430,000
Mill/Overlay W. Anderson (SH97 to North 13th	Grant Fund - 60	Tulsa County BOCC (CDBG)	130,547	130,547	130,547
Dewey/Mission Traffic Signal	Grant Fund - 60	ODOT STPG-219B(074)IG	373,008	466,261	466,261
	Street & Alley Sales Tax Fund - 65	City Match (Transfer)	93,253		
S. Wickham Rd sidewalk, crosswalks & pedestrian flashing beacon systems	Grant Fund - 60	ODOT CRP-J3-8764(004)IG	400,747	500,934	500,934
	Street & Alley Sales Tax Fund - 65	City Match (Transfer)	100,187		
Alley Phase 3 & Downtown sidewalks on Water St. & Park St.	Grant Fund - 60	ODOT Grant CRP-J3-8774(004)	1,296,422	1,620,528	1,620,528
	Street & Alley Sales Tax Fund - 65	City Match (Transfer)	324,106		
Annual Street paving Improvements	Street Sales Tax Fund - 65	Street Sales Tax Fund	600,000	600,000	600,000
Miscellaneous Street Replacement	Street Sales Tax Fund - 65	Street Sales Tax Fund	1,400,000	1,400,000	1,400,000
Valley Ridge Stormwater Project	Stormwater Fund - 29	Stormwater Fund	511,000	511,000	511,000
Miscellaneous Stormwater Projects	Stormwater Fund - 29	Stormwater Fund	500,000	500,000	500,000
Stormwater Master Plan	Stormwater Fund - 29	Stormwater Fund	300,000	300,000	300,000
Total Capital Projects				$ 45,614,373	$ 42,114,373

CITY OF SAPULPA

Capital Project/Outlay Funding

FUND	DEPARTMENT	PROJECT NAME	GL ACCOUNT NAME	GL ACCOUNT	BUDGET AMOUNT
General Fund	Police	1/2 Ton Pickup w/Emergency Equipment	Vehicles	10-51200-403	66,184
		Equipment for new vehicles	Equipment	10-51200-401	60,000
		10 - Laptop computers for Vehicles	Equipment	10-51200-401	25,000
		60 - New 9mm Glock Handguns w/Red Dot Sights & Holsters	Equipment	10-51200-401	44,378
		24 ft Enclosed Cargo Tailer	Equipment	10-51200-401	18,835
	Information Technology	Computer Replacement	Equipment	10-51900-401	122,800
	General Fund Total Capital Outlay				**337,197**
Sapulpa Municipal Authority	Utility Services	New Handheld Meter Reader	Equipment	20-52300-401	16,000
		Toughbook Computer	Equipment	20-52300-401	5,500
		Furniture for Office	Furnishings	20-52300-402	847
	Water Treatment Plant	Plant Generator	Equipment	20-52600-401	500,000
		Sahoma Raw Water Pump Station	Equipment	20-52600-401	450,000
	Wastewater Treatment Plant	Annual Wastewater CIP	Facilities	20-52500-405	100,000
	Utility Maintenance	Hobson Sewer Line Realignment (ARPA NEU Funds)	Facilities	20-52600-405	237,340
		New Sapulpa Road Sanitary Sewer Replacement	Facilities	20-52600-405	1,600,000
		Ozark Sewer Main Extension (West Sewer Line)	Facilities	20-52600-405	5,010,000
		East Side Sewer Main Upgrades (49th Street to Hilton Street)	Facilities	20-52600-405	3,291,928
	Sapulpa Municipal Authority Fund Total Capital Outlay				**11,211,615**
Stormwater Management	Stormwater Mgmt.	Acquire Land for 8th Street Storm Water Detention	Land	29-52900-406	250,000
		Stormwater Easements	Land	29-52900-406	40,000
		Valley Ridge Stormwater Project	Facilities	29-52900-405	511,000
		Miscellaneous Stormwater Projects	Facilities	29-52900-405	500,000
		Stormwater Master Plan	Facilities - Contract	29-52900-405B	300,000
	Sapulpa Stormwater Mgmt. Fund Total Capital Outlay				**1,601,000**
Golf Course Fund	Golf Course	Ice Machine & Water Filtration System	Equipment	33-53310-401	8,805
		Equipment Trailer	Equipment	33-53310-401	7,695
		Ventrac Trencher Attachment	Equipment	33-53310-401	7,426
		Lesco HPS Chariot Ride on Spreader	Equipment	33-53310-401	7,299
		Cart Path Upgrades (Designated Capital)	Facilities	33-53300-405	100,000
	Golf Course Fund Total Capital Outlay				**131,225**
Library Fund	Library	Books	Books	34-53400-407	15,000
	Library Fund Total Capital Outlay				**15,000**

CITY OF SAPULPA

Capital Project/Outlay Funding

FUND	DEPARTMENT	PROJECT NAME	GL ACCOUNT NAME	GL ACCOUNT	BUDGET AMOUNT
Parks & Recreation Fund	Parks & Recreation	Kubota Tractor	Equipment	35-53500-401	44,732
		83"x20' Tandem Axel Tilt Bed Trailer	Equipment	35-53500-401	10,000
		R.T.V. w/Hydraulic Lift Body & Winch Kit	Equipment	35-53500-401	26,399
	Parks & Recreation Fund Total Capital Outlay				**81,131**
Parks Development Fund	Parks Development	Splash Pad @ Kelly Lane Park	Facilities	38-53800-405	300,000
		Annual Trail System Upgrades	Facilities	38-53800-405	75,000
	Park Development Fund Total Capital Outlay				**375,000**
Economic Development Sales Tax Fund	Econ. Dev. Sales Tax	Economic Development	Facilities	39-53900-405	500,000
	Economic Development Sales Tax Fund Total Capital Outlay				**500,000**
Fire Cash Fund	Fire Department	Equipment	Equipment	40-54000-401	178,030
		New Pickup (Battalion 1)	Vehicles	40-54000-403	60,000
		Major station repairs	Facilities	40-54000-405	70,000
	Fire Cash Fund Total Capital Outlay				**308,030**
Police Cash Fund	Police Department	Equipment for Vehicles	Equipment	41-54100-401	24,000
		4 - 2026 Crew Cab Pickups	Vehicles	41-54100-403	201,000
	Police Cash Fund Total Capital Outlay				**225,000**
Capital Improvement Fund	Fire Department	Pickup	Vehicles	45-51100-403	60,000
	Emergency Mgmt.	6-New Storm Sirens	Equipment	45-51400-401	270,000
	Building Inspections	Pickup (Chevy Colorado)	Vehicles	45-51700-403	42,500
	Code Enforcement	Pickup (Chevy Colorado)	Vehicles	45-51800-403	42,500
	Street	Hydraulic Snow Plow	Equipment	45-53000-401	30,000
	Cemetery Maint.	Equipment Trailer	Equipment	45-53100-401	14,049
		1 Ton Pickup	Vehicles	45-53100-403	68,700
	Stormwater Mgmt.	3/4 Ton Pickup	Vehicles	45-52900-403	68,000
	Golf Course	Stand on Blower	Equipment	45-53300-401	12,576
		Toro Greensmaster Mower	Equipment	45-53300-401	48,865
	Park & Rec. Maint.	John Deere Mower	Equipment	45-53500-401	32,774
		Land Pride 3-Gang Mower	Equipment	45-53500-401	27,390
		Heritage Park Upgrades	Equipment	45-59000-405	68,971
		Storage Shed Construction	Building	45-59000-404	200,000
	Aquatics	Filter Media Change	Equipment	45-59000-401	45,000
	Capital Improvement Fund Total				**1,031,325**
Water/Sewer Sales Tax Fund	Utility Maintenance	Water System Improvements	Facilities - Contract	46-54600-405	301,915
	Water/Sewer Sales Tax Fund Total				**301,915**
Water Resources Fund	Water Resources	Waterline Repair	Facilities - Contract	48-54824-405B	1,625,340
	Water Resources Fund Total				**1,625,340**
Grants & Aid Fund	E-911	Revord Recording Hardware, Software & Services	Equipment	60-55700-401	40,368
	Water Treatment Plant	Sahoma Dam Repairs	Facilities	60-55230-405	5,010,600
		12" Water Main Replacement	Facilities	60-55230-405	3,000,000
		Anthrcite Filtration System	Facilities	60-55230-405	150,000
		Watchorn Pump Station	Facilities	60-55230-405	75,000

CITY OF SAPULPA

Capital Project/Outlay Funding

FUND	DEPARTMENT	PROJECT NAME	GL ACCOUNT NAME	GL ACCOUNT	BUDGET AMOUNT
	Park & Rec	Trails at Rock Creek	Facilities	60-59160-405	375,386
		Recreation Trails	Facilities	60-59160-405	531,386
		Biven's Creek Bridge	Facilities	60-59160-405	500,111
	EDA	SITES EDA Construction Project	Facilities - Contract	60-59260-405B	5,899,684
	Streets	Mill/Overlay W. Anderson	CDBG Facilities Contract	60-58160-410P.28	130,547
		Dewey Mission Signal	Facilities	60-58160-405	466,261
		S. Wickham Rd. Sidewalks	Facilities	60-58160-405	500,934
		Alley Phase 3 & Downtown	Facilities	60-58160-405	1,620,528
	Police Department	Traffic Safety	Overtime	60-56960-102	30,405
		Traffic Safety - Training	Training	60-56960-301	2,926
	Grants & Aide Fund Total				**18,334,136**
Street Improvement Sales Tax Fund	Street Improv. Sales Tax	Annual Street Paving Impr.	Facilities	65-56530-345	600,000
		Miscellaneous Street Rehab	Facilities - Contract	65-56530-405B	1,400,000
	Street Improvement Sales Tax Fund Total				**2,000,000**
1998 Sales Tax	Sewer Plant Sales Tax	Sewer System Capital Improvements	Facilities - Contract	67-56725-405	325,420
		Annual Sewer Line Repairs	Facilities - Contract	67-56725-405	300,000
	1998 Sales Tax Fund Total Capital Outlay				**325,420**
G.O. Bond Construction Fund	Park Property Impr	Youth Sports Complex - Eng	Professional Services	83-53235-311A	12,360
		Youth Sport Complex - Const	Facilities - Contract	83-53235-405B	3,706,014
	BTW Rec Center	BTW Design/Engineering	BTW Construction	83-53735-405B	83,177
	Rt 66 Park	Park Improvements	Facilities - Contract	83-53335-405B	213,207
	Splash Pad Construction	Park Improvements	Facilities - Contract	83-53335-405B	150,000
	G.O. Bond Construction Fund Total				**4,164,758**
Article X, Sec 35, G.O. Bond	Non-Departmental	Land Purchases for Economic Development	Land Purchases	84-59010-406	688,000
	Article X, Sec 35, G.O. Bond Fund Total				**688,000**
TIF Apportionment Fund	Non-Departmental	Facility Improvements	Facilities	85-58500-405	301,687
	TIF Apportionment Fund Total				**301,687**
Total Capital Outlay/Projects					**43,557,779**

CITY OF SAPULPA
Debt Schedule

Debt	Bond Service Agent	Origination Date	Origination Amount	Interest Rate	Beginning Balance 7/1/2026	Annual Payment Amount	Principal Paid	Interest Paid	**Ending Balance 6/30/2027**	Maturity Date
					General Obligation Bonds					
Series 2015 GO Bonds	UMB	6/1/2015	3,750,000	2.30%	1,800,000	249,800	200,000	49,800	1,600,000	6/1/2035
Series 2015A GO Bonds	UMB	10/1/2015	2,865,000	2.75%	1,515,000	204,473	150,000	28,268	1,365,000	10/1/2035
Series 2019 GO Bonds	BOK Financial	10/30/2019	3,525,000	4.00%	1,210,000	358,400	310,000	48,400	900,000	6/1/2030
Series 2020A GO Bonds	BOK Financial	6/1/2020	13,000,000	3.00%	10,300,000	817,125	540,000	277,125	9,760,000	6/1/2045
Series 2020B GO Bonds	BOK Financial	6/1/2020	2,000,000	3.00%	1,600,000	132,500	80,000	52,500	1,520,000	4/1/2043
Series 2021A GO Bonds	BOK Financial	6/1/2021	5,750,000	2.00%	4,810,000	322,975	235,000	87,975	4,575,000	6/1/2046
Series 2022A GO Bonds	BOK Financial	9/1/2022	6,300,000	4.25%	5,780,000	451,585	260,000	191,585	5,520,000	9/1/2047
Series 2023 A GO Bonds	BOK Financial	8/1/2023	8,080,000	5.00%	7,745,000	646,475	335,000	311,475	7,410,000	8/1/2048
Series 2026 A GO Bonds	BOK Financial	2/1/2026	3,105,000	4.00%	3,105,000	124,200	-	124,200	3,105,000	2/1/2046
Series 2026 B GO Bonds	BOK Financial	2/1/2026	2,000,000	4.25%	2,000,000	81,250	-	81,250	2,000,000	2/1/2031
					SMA Revenue Bonds					
Series 2014 CIP Bonds	BancFirst	7/8/2014	7,410,000	3.00%	2,315,000	623,015	550,000	73,015	1,765,000	7/1/2029
Series 2019 GO CIP Refunding	BancFirst	6/22/2018	7,850,000	2.59%	4,735,696	299,197	177,685	121,511	4,558,011	9/30/2046
Series 2020 GO Bonds	BancFirst	9/17/2020	66,325,000	1.60%	52,415,000	3,925,585	2,570,000	1,355,585	49,845,000	4/1/2043
FAP-25-002-L	BancFirst	2/25/2025	8,210,000	5.00%	8,155,000	514,391	130,000	16,180	8,025,000	10/1/2054
					Direct Borrowings/Leases					
Spillman Technologies		1/1/2020	705,563	1.45%	61,569	61,856	61,569	298	-	1/31/2026
U.S Corps of Engineers		3/1/1992	632,924	4.01%	205,214	30,491	22,258	8,233	182,956	3/1/2033
U.S Corps of Engineers		11/1/1999	632,924	4.01%	228,552	33,966	24,797	9,170	203,755	11/1/2033
Totals			142,141,411		107,981,030	8,877,284	5,646,308	2,836,570	102,334,722	

FY 2026 - 2027
Adopted Employee Count

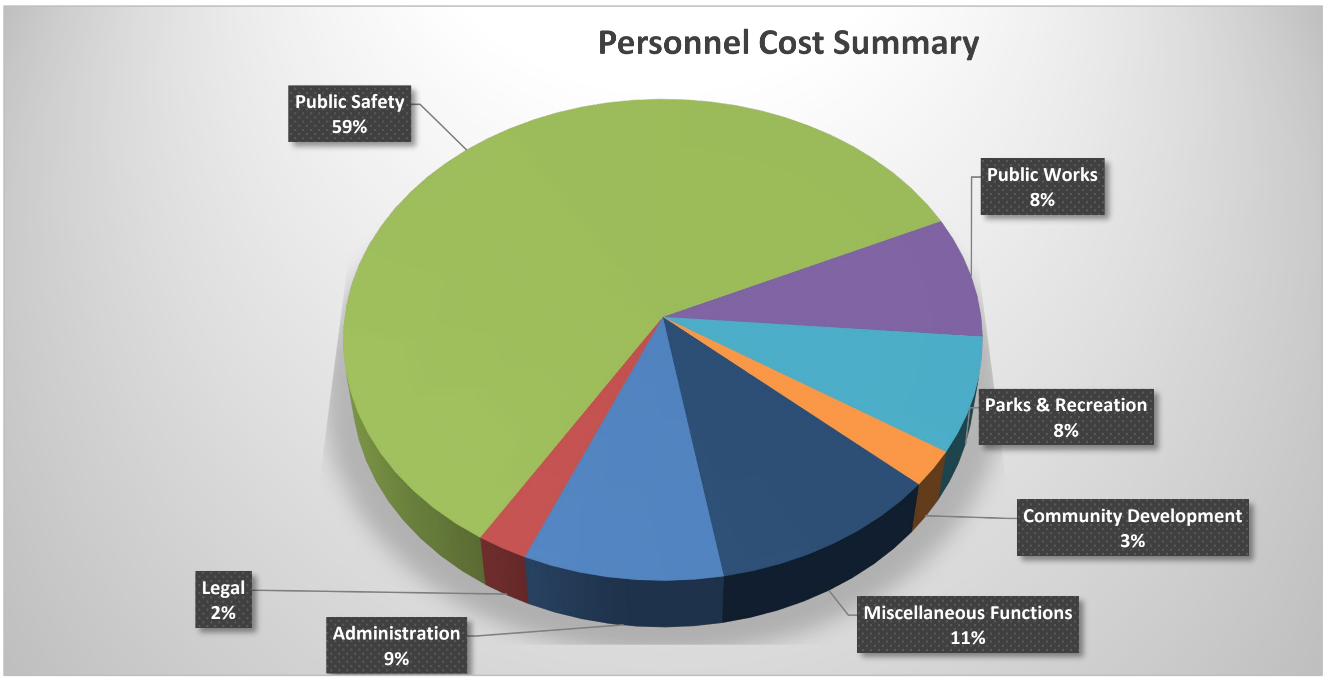
Department	Position	Number of Employees	Adopted Employees
City Manager	City Manager	1	1
	Executive Assistant	1	1
	Bond Project Manager	1	1
	Social Media/Mktg. Rep	1	1
City Clerk	City Clerk	1	1
	Sr. Deputy City Clerk	1	1
	Deputy Court Clerk	1	1
	PT City Cashier	2	2
City/Trust Attorney	City/Trust Attorney	1	1
	PT Attorney	1	1
	Executive Assistant	1	1
	Legal Assistant	1	1
Human Resources	Human Resources Dir.	1	1
	PT HR Assistant	1	1
Central Garage	Chief Mechanic	1	1
	Mechanic	1	1
Finance/City Treasurer	City Treasurer/Fin. Dir.	1	1
	Accounting Mgr.	1	1
	Payroll Clerk	1	1
	Staff Accountant	1	1
	Accounts Payable Clerk	1	1
	Executive Assistant	1	1
Municipal Court	Municipal Judge	1	1
	Associate Judge	1	1
Fire Department	Fire Chief/Emergency Mgr.	1	1
	Deputy Fire Chief	1	1
	Fire Marshall/Training Officer	2	2
	Assistant Fire Marshall	1	1
	Battalion Chief	3	4
	Captain	11	11
	Driver	11	16
	Firefighter	15	15
	Prob./Rookie Fire Fighter	9	4
	Admin. Assistant	1	1
Street & Alley	Street/Alley Foreman	1	1
	Assist. Foreman	1	1
	Street/Alley Head Crew Leader	1	1
	Street/Alley Crew Leader	1	1
	Street/Alley Operator	6	6
	Inventory Clerk	1	1
Library	Library Director	1	1
	Asst. Librarian	1	1
	Circulation Librarian	1	1
	Genealogy	1	1
	Children's Librarian	1	1
	Library Aide	1	1
	PT Library Aide	3	3
Park & Recreation	Recreation Director	1	1
	Parks & Rec. Director	1	1
	Parks & Rec. Supervisor	1	1
	Park & Rec Maintenance Mgr.	1	1
	Aquatics Supervisor	1	1
	Recreation Coordinator	2	2
	Crew Leader	1	1
	Parks & Rec. Operator	4	4
	Lake & Park Operator	1	1
	PT Rec. Aide	1	1
	PT Recreation Coordinator	2	2
	Seasonal Labor	3	3
	Seasonal Swimming Pool Emp.	21	21

Department	Position	Number of Employees	Adopted Employees
Police Department	Police Chief/Emergency Mgr.	1	1
	Deputy Police Chief	1	1
	Major	3	3
	Captain	6	6
	Lieutenant	6	6
	Officer	31	31
	Admin. Assistant	1	1
	Record Clerk	3	3
	Property Room Clerk	1	1
	IT Analyst	1	1
Animal Control	Shelter Manager	1	1
	Shelter Officer	4	3
	Shelter Tech.	0	1
	PT Shelter Tech.	7	7
Community Develop	Community Dev. Dir.	1	1
	Admin. Assistant	1	1
Building Inspection	Strategic Operations Mgr.	1	1
	Building Inspector	1	1
	Building Coordinator	1	1
Code Enforcement	Code Enforcement Officer	1	1
SMA Administration	Public Works Dir.	1	1
	Admin. Assistant	1	1
Utility Billing	Sr. Utility Clerk	2	2
	Service Person	1	1
	Meter Reader	2	2
Water Treatment	Water Treatment Super.	1	1
	Chief Operator	1	1
	WTP Operator	4	4
	WTP Lab. Operator	1	1
	WTP Maintenance	1	1
Stormwater	Stormwater Crew Leader	1	1
	Stormwater Asst Foreman	1	1
	Stormwater Operator	2	2
Cemetery	Cemetery Superintendent	1	1
	Crew Leader	1	1
	Cemetery Operator	3	3
	Secretary/Sexton	1	1
Golf Course	Golf Course Superintendent	1	1
	Pro Shop Manager	1	1
	Assist. Pro Shop Manager	1	1
	GC Crew Leader	1	1
	Concession Clerk	1	1
	Operator	4	4
	Seasonal Labor	3	3
	Seasonal Pro Shop	2	2
	PT Operators	7	7
Utility Maintenance	Foreman	1	1
	Assistant Foreman	1	1
	Crew Leader - Utility Maint	2	2
	Vac Truck Crew Leader	1	1
	Utility Maint Operator	5	5
	Inventory Clerk	1	1
E-911	Communication Manager	1	1
	Communications Officer	10	10
	PT Communications Officer	1	1
Economic Develop.	Econ. Develop. Director	1	1
Total Employees		283	283

CITY OF SAPULPA

Personnel Cost Summary

Function	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Current Year to Date	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget
Administration	1,672,275	1,679,393	1,899,141	1,538,864	1,731,508	2,110,581
Legal	343,739	469,194	469,235	417,042	458,353	537,002
Public Safety	10,862,147	11,391,900	12,117,176	10,249,433	11,240,908	13,525,804
Public Works	3,136,474	2,943,784	1,595,172	1,335,442	1,517,646	1,857,624
Parks & Recreation	1,304,915	1,323,040	1,578,045	1,123,118	1,247,333	1,757,419
Community Development	363,932	355,763	384,825	329,749	360,948	549,011
Miscellaneous Functions	1,849,994	1,960,196	2,205,540	1,641,945	1,848,811	2,463,754
Total Personnel Cost	**19,533,476**	**20,123,271**	**20,249,134**	**16,635,593**	**18,405,506**	**22,801,196**



SAPULPA STABILIZATION FUND

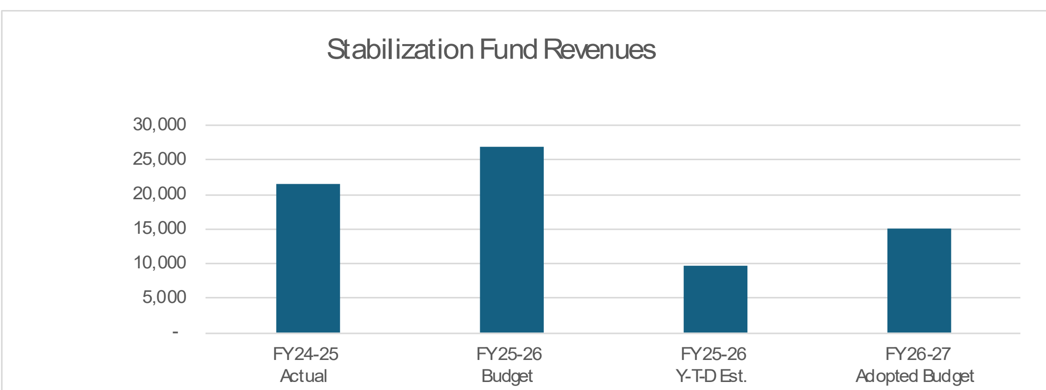
Fund: 09

Fund Description/Overview

The City of Sapulpa's Stabilization Fund is a special reserve fund where the city sets aside certain revenues, so it has a financial cushion when unexpected events disrupt its normal income or operations. It is intended to be used when there is a significant drop or interruption in regular revenues (such as sales tax or other key income sources) that could otherwise force cuts to essential services, allowing the city to continue normal operations without immediate drastic measures. The fund is also designed to provide readily available money when there is an officially declared emergency, such as a natural disaster or other crisis, so the city can respond quickly without waiting on new revenue or outside aid. By maintaining this fund, Sapulpa aims to improve its financial stability, protect core public services, and manage risk in a planned, responsible way.

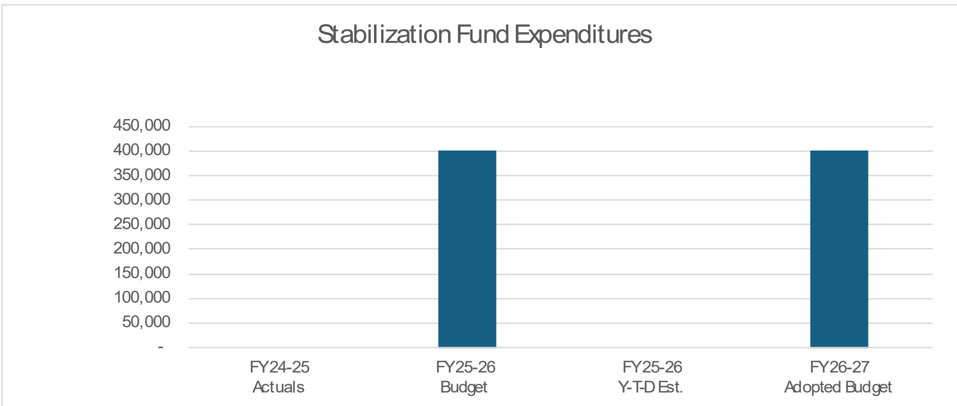
Revenues

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 524,875	$ -	$ 547,731		
Interest Income	21,541	27,000	9,732	15,000	(12,000)	-44.44%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	21,541	27,000	9,732	15,000		
Total Transfers	-	-	-	-	-	0.00%
Total Revenues	**21,541**	**551,875**	**9,732**	**562,731**		



Expenditures

Category	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	400,000	-	400,000	-	0.00%
Total Operating Expenses	-	400,000	-	400,000		
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	-	-	-	-		
Total Expenditures	**-**	**400,000**	**-**	**400,000**		



Stabilization Fund (09)

Account Number	Account Name	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
	REVENUES						
09-00000-4000	BUDGETED BEG FUND BALANCE	-	524,875	-	547,731		
09-00000-4081	INTEREST	21,541	27,000	9,732	15,000	(12,000)	-44%
09-00000-4910	TRSFR IN: GENERAL FUND	-	-	-	-	-	0%
	Total Resources	**21,541**	**551,875**	**9,732**	**562,731**		
	EXPENDITURES						
	NON-DEPARTMENTAL (9000)						
09-59000-391	CONTINGENCY	-	400,000	-	400,000	-	0%
	Total Other Services & Charges	**-**	**400,000**	**-**	**400,000**		
	Total Expenditures	**-**	**400,000**	**-**	**400,000**		
	Total Income/(Deficit)	**21,541**	**151,875**	**9,732**	**162,731**		

GENERAL FUND

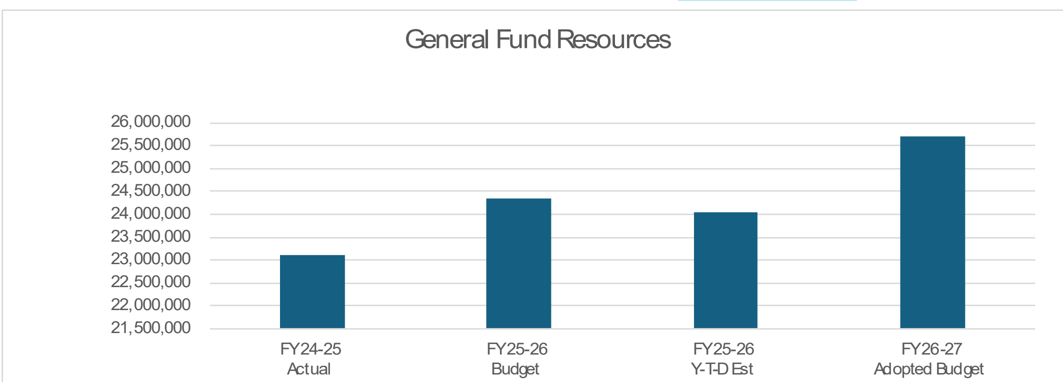
Fund: 10

Fund Description/Overview

The City of Sapulpa's General Fund serves as the city's primary operating fund and is used to account for day-to-day governmental activities and services. It is the central repository for all financial resources that are not legally or administratively required to be reported in another, more specialized fund, which means most general revenues and many routine expenditures flow through it. Because of this broad role, the General Fund typically finances core functions such as administration, public safety, and other basic municipal services, providing a comprehensive picture of the city's overall operating health and budget priorities.

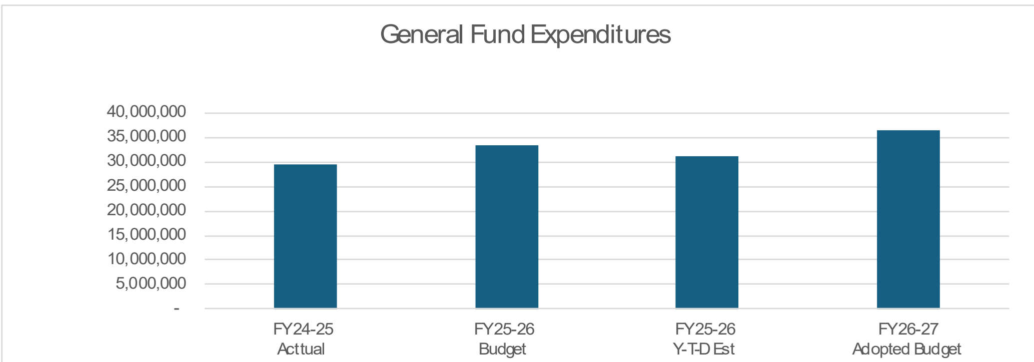
Resources

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 3,362,962	$ -	$ 4,017,395		
Sales Tax	$ 17,240,499	$ 17,614,751	$ 17,661,539	$ 18,510,184	$ 895,433	5.08%
Other Taxes	3,557,629	4,155,000	4,453,976	4,879,760	724,760	17.44%
Total Inter-Governmental	-	-	-	-	-	0.00%
Permits	354,701	429,300	373,363	437,581	8,281	1.93%
Charges for Services	578,226	556,800	543,631	589,877	33,077	5.94%
Inspection Fees	188,632	244,100	150,847	178,280	(65,820)	-26.96%
Court Fees	375,646	413,000	365,817	376,120	(36,880)	-8.93%
Interest Income	53,784	65,699	45,519	54,984	(10,715)	-16.31%
Misc. Revenue	770,679	879,880	447,790	681,797	(198,083)	-22.51%
Total Operating Income	23,119,796	24,358,530	24,042,482	25,708,583		
Total Transfers	6,979,184	6,192,881	6,202,135	8,217,407	2,024,526	32.69%
Total Resources	**30,098,980**	**33,914,373**	**30,244,617**	**37,943,385**		



Expenditures

Category	FY 24-25 Acttual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	12,802,581	14,027,798	13,036,923	15,902,417	2,865,494	21.98%
Materials & Supplies	454,678	555,294	426,365	552,338	125,973	29.55%
Other Services & Charges	2,661,977	3,761,767	3,038,988	4,066,076	1,027,088	33.80%
Total Operating Expenses	15,919,236	18,344,859	16,502,276	20,520,831		
Capital Outlay	176,497	545,128	77,275	338,197	260,922	337.65%
Debt Services	23,256	19,380	23,256	24,000	744	3.20%
Transfers Out	13,283,862	14,497,219	14,584,456	15,581,468	997,012	6.84%
Total Non Operating Exp	13,483,615	15,061,727	14,684,987	15,943,665		
Total Expenditures	**29,402,851**	**33,406,586**	**31,187,264**	**36,464,496**		



General Fund Employees

Department	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
City Manager	4	4	4
City Clerk	5	5	5
City/Trust Attorney	4	4	4
Human Resources	2	2	2
Central Garage	2	2	2
City Treasurer/Finance	5	5	6
Municipal Court	2	2	2
Fire Department	56	56	56
Police Department	54	54	54
Animal Control	12	12	12
Community Development	2	2	2
Building Inspections	2	2	3
Code Enforcement	1	1	1
Total	151	151	153

Capital Outlay	
Department	**Amount**
Police Department	$214,397

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES								
BUDGETED BEG FUND BALANCE	10-00000-4000	-	-	3,362,962	-	4,017,395		
SALES TAX	10-00000-4003	4,414,514	4,310,125	4,403,643	4,415,384	4,627,546	223,903	5%
SALES TAX (2ND & 3RD PEN)	10-00000-4003.01	8,838,744	8,620,249	8,807,286	8,830,770	9,255,092	447,806	5%
SALES TAX (HALF CENT)	10-00000-4003.02	2,207,257	2,155,062	2,201,821	2,207,692	2,313,773	111,952	5%
SALES TAX (HALF CENT)	10-00000-4003.03	2,207,257	2,155,062	2,201,821	2,207,692	2,313,773	111,952	5%
Total Sales Tax		**17,667,773**	**17,240,499**	**17,614,571**	**17,661,539**	**18,510,184**		
FRANCHISE TAX	10-00000-4001	952,698	730,712	1,000,000	1,428,432	1,510,000	510,000	51%
ALCHOLIC BEVERAGE TAX	10-00000-4005	213,170	216,962	200,000	199,632	220,500	20,500	10%
GROSS RECPT TX IN LIEU OF FRAN	10-00000-4008	243,339	76,124	250,000	355,549	360,000	110,000	44%
USE TAX	10-00000-4009	2,289,177	2,429,030	2,600,000	2,374,746	2,677,999	77,999	3%
CIGARETTE/TOBACCO TAX		111,801	104,800	105,000	95,616	111,261	6,261	6%
Total Other Taxes		**3,810,186**	**3,557,629**	**4,155,000**	**4,453,976**	**4,879,760**		
GRANT REVENUE	10-00000-4031	-	-	-	-	-	-	0%
Total Inter-Governmental Revenues		**-**	**-**	**-**	**-**	**-**		
BUILDING PERMITS	10-00000-4021	87,444	99,896	120,000	110,725	150,000	30,000	25%
TRADE PERMITS, P,M,E	10-00000-4022	178,540	136,134	180,000	141,184	145,000	(35,000)	-19%
OCCUPATIONAL LICENSES	10-00000-4023	98,930	97,236	98,000	98,174	104,763	6,763	7%
OVERSIZED MOVER PERMITS	10-00000-4024	5,310	2,880	5,000	3,884	4,000	(1,000)	-20%
RESIDENTIAL CONSTRUCTION PARK & REC F	10-00000-4026	15,925	13,025	20,000	12,709	26,963	6,963	35%
BURGLARY ALARM USER PERMITS	10-00000-4027	700	700	800	785	800	-	0%
BURN PERMITS	10-00000-4028	520	300	500	1,047	1,100	600	120%
FIREWORKS DISCHARGE PERMIT	10-00000-4029	3,620	4,530	5,000	4,855	4,955	(45)	-1%
Total Permits		**390,989**	**354,701**	**429,300**	**373,363**	**437,581**		
OUTSIDE FIRERUNS	10-00000-4040	558,468	571,974	550,000	542,744	586,832	36,832	7%
FIRE RUN CHARGES	10-00000-4045.11	4,561	6,252	6,800	886	3,045	(3,755)	-55%
Total Charges for Services		**563,029**	**578,226**	**556,800**	**543,631**	**589,877**		
ENGINEERING FEES	10-00000-4055	3,431	1,100	7,500	-	7,500	-	0%
ENGINEERING FEES-REIMBURSEMENT	10-00000-4055.01	-	7,566	7,300	12,714	12,800	5,500	75%
INSPECTIONS	10-00000-4056	24,935	28,482	50,000	25,760	30,000	(20,000)	-40%
PLANNING & ZONING FEES	10-00000-4057	17,011	38,521	40,000	14,941	22,674	(17,326)	-43%
SHELTER FEES	10-00000-4065.10	1,060	980	1,050	191	250	(800)	-76%
SPECIAL ASSESSMENTS	10-00000-4073	560	1,936	3,250	164	788	(2,462)	-76%
WEED ABATEMENT	10-00000-4075	110,743	110,047	135,000	97,078	104,268	(30,732)	-23%
Total Inspection Fees		**157,740**	**188,632**	**244,100**	**150,847**	**178,280**		
COURT REVENUE	10-00000-4070	318,842	329,608	365,200	316,816	326,320	(38,880)	-11%
DRUG AND ALCOHOL FEE	10-00000-4070.02	6,860	7,952	7,800	7,777	7,800	-	0%
COURT COLLECTION FEES	10-00000-4072	38,260	38,087	40,000	41,224	42,000	2,000	5%
Total Court Fees		**363,962**	**375,646**	**413,000**	**365,817**	**376,120**		
INTEREST	10-00000-4081	81,806	53,355	65,200	45,175	54,607	(10,593)	-16%
INTEREST - FLEX PLAN	10-00000-4081.90	538	428	499	344	377	(122)	-24%
Total Interest Income		**82,344**	**53,784**	**65,699**	**45,519**	**54,984**		
MISCELLANEOUS REVENUE	10-00000-4080	382,177	105,326	160,000	28,119	40,662	(119,338)	-75%
E-COMMERCE PROCESSING FEE	10-00000-4079	124	-	-	-	-	-	0%
DONATIONS	10-00000-4082	-	1,000	1,500	-	1,500	-	0%
DOG TAGS	10-00000-4020	7,740	214	300	69	138	(162)	-54%
PET ADOPTION	10-00000-4083.10	168,794	9,087	9,000	8,613	9,369	369	4%
REIMBURSEMENT	10-00000-4086	-	126,137	200,000	17,244	200,000	-	0%
SPD - SRPO REIMBURSEMENT	10-00000-4086.10	10,285	18,202	79,120	79,120	79,120	-	0%
SALE OF CAPITAL ASSETS	10-00000-4087	-	-	25,000	-	-	(25,000)	-100%
RENTAL INCOME	10-00000-4088	2,500	16,000	19,200	19,200	19,200	-	0%
REIMBURSEMENTS-PROPERTY DAMAGE	10-00000-4089	22,103	105,979	260,060	176,123	200,000	(60,060)	-23%
OPIOID SETTLEMENT	10-00000-4090	-	291,849	-	-	-	-	0%
DONATIONS-FIRE	10-00000-4098	5,150	400	700	4,091	3,750	3,050	436%
DONATIONS-ANIMAL SHELTER	10-00000-4099	7,507	19,778	30,000	2,329	2,450	(27,550)	-92%
ANTENNA TOWER RENTAL	10-00000-4750	1,041	76,708	95,000	112,883	125,608	30,608	32%
LEASE REVENUE	10-00000-4751	-	-	-	-	-	-	0%
Total Miscellaneous Income		**607,421**	**770,679**	**879,880**	**447,790**	**681,797**		
TRSF IN: SMA	10-00000-4920	2,250,000	3,390,000	2,892,000	2,892,000	4,750,000	1,858,000	64%
TRFS IN: SMA - 40% SALES TAX	10-00000-4920S	3,551,910	3,453,350	3,154,674	3,154,674	3,312,407	157,733	5%
TRSF IN: FIRE CASH FUND	10-00000-4940	-	-	20,000	20,000	20,000	-	0%

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
TRSF IN: POLICE CASH FUND	10-00000-4941	-	-	20,000	20,000	20,000	-	0%
TRSFR IN: G.O. SINKING FUND	10-00000-4981	9,865	53,604	-	-	-	-	0%
TRSF IN: POLSON APPORTIONMENT	10-00000-4985	5,000	82,230	106,207	115,461	115,000	8,793	8%
Total Transfers In		**5,801,910**	**6,979,184**	**6,192,881**	**6,202,135**	**8,217,407**		
Total Resources		**29,445,353**	**30,098,979**	**33,914,193**	**30,244,616**	**37,943,385**		

City Council

Fund: 10

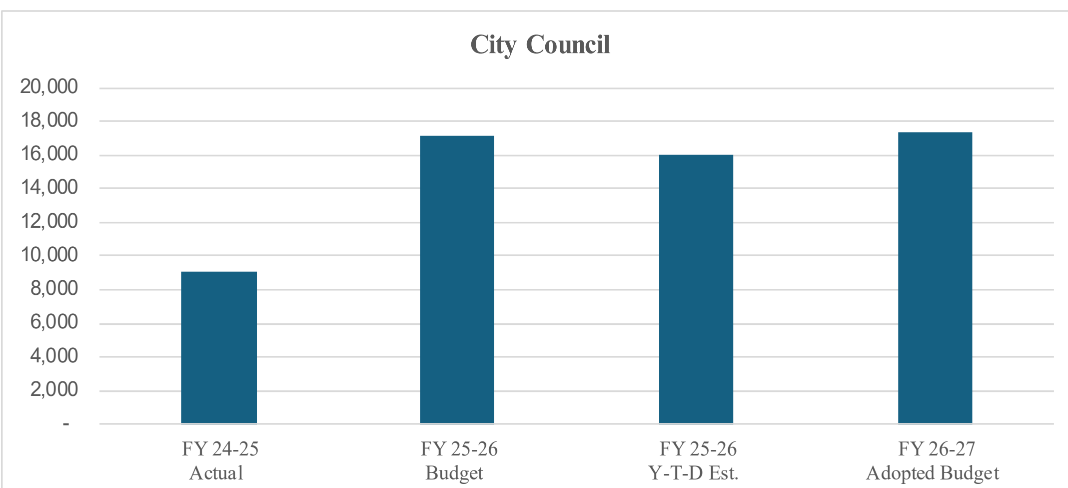
Department: 50100

Department Description/Overview

The **Sapulpa City Council Department** accounts for expenditures related to the legislative and policy-making responsibilities of the City's governing body. These costs include compensation for elected officials, training, travel, professional development, legal and advisory services, and other administrative support essential to Council operations. The department provides the financial foundation for carrying out core legislative duties such as adopting ordinances, approving budgets, and establishing policies that guide municipal operations. Identifying these expenditures separately strengthens transparency, accountability, and sound fiscal management while supporting effective governance for the community.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	123	250	250	0.00%
Other Services & Charges	9,093	17,100	15,932	17,150	50	0.29%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	**9,093**	**17,100**	**16,055**	**17,400**		



General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
EXPENDITURES								
CITY COMMISSION (0100)								
OFFICE SUPPLIES	10-50100-201	145	-	250	103	250	-	0%
OPERATIONAL SUPPLIES	10-50100-214	-	-	-	-	-	-	0%
Total Materials and Supplies		**145**	**-**	**250**	**103**	**250**		
TRAINING AND TRAVEL	10-50100-301	6,172	7,292	6,000	6,040	6,100	100	2%
DUES AND SUBSCRIPTIONS	10-50100-302	445	1,546	500	300	500	-	0%
PRINTING	10-50100-313	301	-	250	-	250	-	0%
UNIFORMS	10-50100-314	-	256	300	-	300	-	0%
ELECTION EXPENSE COST OF ELECTIONS	10-50100-320	3,865	-	10,000	8,432	10,000	-	0%
MAINTENANCE-BUILDINGS	10-50100-353	-	-	-	-	-	-	0%
Total Other Services & Charges		**10,783**	**9,093**	**17,050**	**14,772**	**17,150**		
EQUIPMENT	10-50100-401	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
Total City Council Expenditures		**10,928**	**9,093**	**17,300**	**14,875**	**17,400**		

SAPULPA	**City Manager**

Fund: 10

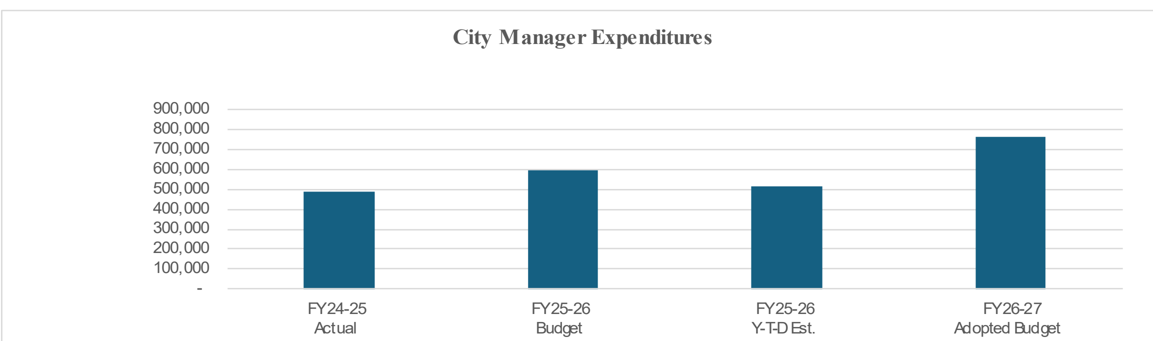
Department: 50200

Department Description/Overview

The **Sapulpa City Council Department** accounts for expenditures related to the legislative and policy-making responsibilities of the City's governing body. These costs include compensation for elected officials, training, travel, professional development, legal and advisory services, and other administrative support essential to Council operations. The department provides the financial foundation for carrying out core legislative duties such as adopting ordinances, approving budgets, and establishing policies that guide municipal operations. Identifying these expenditures separately strengthens transparency, accountability, and sound fiscal management while supporting effective governance for the community.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	459,252	485,826	481,562	584,456	102,894	21.37%
Materials & Supplies	8,061	19,316	15,997	16,282	285	1.78%
Other Services & Charges	23,232	91,000	16,337	163,865	147,528	903.03%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	490,545	596,142	513,896	764,603		



City Manager Department Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
City Manager	1	1	1
Project Manager	1	1	1
Social media/Mktg Rep	1	1	1
Executive Assistant	1	1	1
Total	4	4	4

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
CITY MANAGER (0200)								
SALARIES	10-50200-101	345,443	344,706	354,973	352,861	443,106	88,133	25%
OVERTIME	10-50200-102	-	-	400	-	400	-	0%
TENURE PAY	10-50200-107	1,025	1,201	1,200	1,375	2,343	1,143	95%
CAR ALLOWANCE	10-50200-121	6,216	6,306	8,880	7,617	8,880	-	0%
CLOTHING ALLOWANCE	10-50200-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	10-50200-124	1,931	1,992	2,400	2,760	2,760	360	15%
FICA TAX	10-50200-131	21,439	21,309	22,008	21,848	25,011	3,003	14%
MEDICARE TAX	10-50200-132	5,014	4,983	5,147	5,110	5,849	702	14%
EMPLOYEE INSURANCE	10-50200-133	47,076	50,283	51,465	49,523	52,291	826	2%
WORKER'S COMPENSATION	10-50200-134	13,854	14,325	16,004	18,290	18,838	2,834	18%
UNEMPLOYMENT	10-50200-135	1,304	847	1,300	1,266	1,304	4	0%
RETIREMENT	10-50200-136	13,743	13,300	22,049	22,985	23,674	1,625	7%
CONTRACT LABOR	10-50200-141	-	-	-	-	-	-	0%
Total Personnel Services		**457,045**	**459,252**	**485,826**	**483,634**	**584,456**		
OFFICE SUPPLIES	10-50200-201	459	1,001	600	715	750	150	25%
OPERATIONAL SUPPLIES	10-50200-214	177	33	250	87	100	(150)	-60%
FUEL AND OIL	10-50200-221	1,481	1,449	1,500	1,301	1,432	(68)	-5%
PROMOTIONAL SUPPLIES	10-50200-227	279	5,255	5,000	3,933	5,000	-	0%
MINOR EQUIPMENT AND FURNISHING	10-50200-260	4,094	323	11,966	8,506	9,000	(2,966)	-25%
Total Materials and Supplies		**6,489**	**8,061**	**19,316**	**14,543**	**16,282**		
TRAINING AND TRAVEL	10-50200-301	9,320	11,048	9,000	3,527	9,000	-	0%
EMPLOYEE RECOGNITION	10-50200-301E	1,097	35	1,500	825	1,500	-	0%
DUES AND SUBSCRIPTIONS	10-50200-302	1,112	2,171	3,000	3,365	3,365	365	12%
PROFESSIONAL SERVICES	10-50200-311	3,318	-	55,000	5,032	129,000	74,000	135%
ADVERTISING	10-50200-312	-	-	-	-	-	-	0%
PRINTING	10-50200-313	60	102	500	-	500	-	0%
UNIFORMS	10-50200-314	239	92	500	461	500	-	0%
MARKETING & SOCIAL MEDIA	10-50200-327	2,395	305	7,500	5,186	7,500	-	0%
COMMUNICATIONS	10-50200-332	12,354	9,471	6,000	1,076	6,000	-	0%
RENTAL OF EQUIPMENT	10-50200-341	-	-	-	-	-	-	0%
MAINTENANCE - DOWNTOWN	10-50200-350		-	7,000	5,012	6,000	(1,000)	-14%
MAINTENANCE-EQUIPMENT	10-50200-351	21	-	-	-	-	-	0%
MAINTENANCE-VEHICLES	10-50200-352	-	7	1,000	51	500	(500)	-50%
Total Other Services & Charges		**29,917**	**23,232**	**91,000**	**24,535**	**163,865**		
EQUIPMENT	10-50200-401	-	-	-	-	-	-	0%
FURNITURE	10-50200-402	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
Total City Manager Expenditures		**493,452**	**490,545**	**596,142**	**522,712**	**764,603**		

SAPULPA	**City Clerk**

Fund: 10

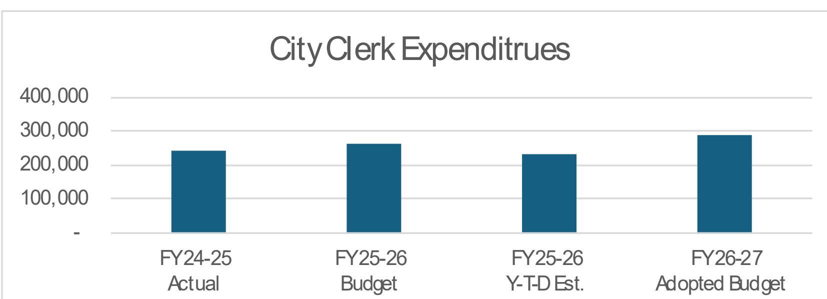
Department: 50300

Department Description/Overview

The **Sapulpa City Clerk Department** manages the City's official records and administers essential statutory and administrative functions of municipal government. Responsibilities include records management; preparation and preservation of City Council agendas and minutes; processing ordinances and resolutions; issuing public notices; coordinating elections; and ensuring compliance with open meetings and open records laws. The department serves as the official custodian of City documents and provides vital support to the City Council, City Manager, and the public. These centralized services strengthen transparency, accountability, and the effective management of information necessary for responsible governance.

Expenditures

Category	FY24-25 Actual	FY25-26 Budget	FY25-26 Y-T-D Est.	FY26-27 Adopted Budget	$ Incr/Decr	% Incr/Decr
Peronnel Services	184,879	259,358	220,527	264,360	5,002	1.93%
Materials & Supplies	43,511	3,400	1,838	3,400	-	0.00%
Other Services & Charges	11,589	1,700	10,442	18,150	16,450	967.65%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	239,979	264,458	232,807	285,910		



City Clerk Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
City Clerk	1	1	1
Sr. Deputy City Clerk	1	1	1
Deputy Court Clerk	1	1	1
PT City Cashier	2	2	2
Total	5	5	5

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
CITY CLERK (0300)								
SALARIES	10-50300-101	165,157	144,889	185,113	173,332	200,836	15,723	8%
OVERTIME	10-50300-102	39	199	500	6		(500)	-100%
SPECIALTY PAY	10-50300-104	-	-	-	-	-	-	0%
SEVERANCE PAY	10-50300-105	1,827	2,251	419	419	425	6	1%
SICK LEAVE INCENTIVE	10-50300-106	-	-	500	-	500	-	0%
TENURE PAY	10-50300-107	2,462	2,277	2,009	2,532	7,431	5,422	270%
CLOTHING ALLOWANCE	10-50300-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	10-50300-124	-	-	-	-	-	-	0%
FICA TAX	10-50300-131	9,941	9,115	11,503	10,680	12,451	948	8%
MEDICARE TAX	10-50300-132	2,325	2,132	2,690	2,498	2,912	222	8%
EMPLOYEE INSURANCE	10-50300-133	29,909	11,147	35,505	15,505	23,145	(12,360)	-35%
WORKER'S COMPENSATION	10-50300-134	7,123	7,026	8,756	9,125	9,500	744	8%
UNEMPLOYMENT	10-50300-135	1,157	767	1,224	1,343	1,350	126	10%
RETIREMENT	10-50300-136	6,062	5,076	11,139	5,087	5,810	(5,329)	-48%
Total Personnel Services		**226,001**	**184,879**	**259,358**	**220,527**	**264,360**		
OFFICE SUPPLIES	10-50300-201	1,923	1,314	2,000	828	2,000	-	0%
MINOR EQUIPMENT AND FURNISHING	10-50300-260	1,116	3,037	1,400	1,010	1,400	-	0%
Total Materials and Supplies		**3,039**	**4,351**	**3,400**	**1,838**	**3,400**	**1,562**	**85%**
TRAINING AND TRAVEL	10-50300-301	682	335	2,500	-	2,500	-	0%
DUES AND SUBSCRIPTIONS	10-50300-302	155	253	250	344	400	150	60%
PROFESSIONAL SERVICES	10-50300-311	-	-	-	-	-	-	0%
ADVERTISING	10-50300-312	-	-	-	-	-	-	0%
PRINTING	10-50300-313	-	90	750	100	750	-	0%
UNIFORMS	10-50300-314	-	-	-	-	-	-	0%
FEES & OTHER CHARGES	10-50300-315	3,337	2,360	2,500	2,197	2,500	-	0%
MAINTENANCE-EQUIPMENT	10-50300-351	9,033	8,551	11,000	7,802	12,000	1,000	9%
Total Other Services & Charges		**13,208**	**11,589**	**17,000**	**10,442**	**18,150**		
EQUIPMENT	10-50300-401	-	-	-	-	-	-	0%
FURNITURE	10-50300-402	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	10-50300-404	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
Total City Clerk Expenditures		**242,247**	**200,819**	**279,758**	**232,806**	**285,910**		

City Attorney

Fund: 10

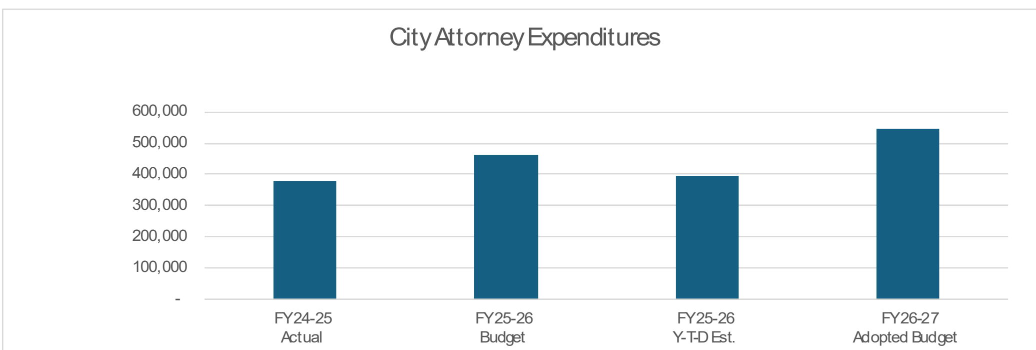
Department: 50400

Department Description/Overview

The **Sapulpa City Attorney Department** provides legal counsel and representation for all aspects of municipal operations and governance. Responsibilities include delivering legal services, managing litigation, reviewing ordinances and contracts, advising on risk management, and providing legal guidance to the City Council, City Manager, and all City departments. The department ensures compliance with federal, state, and local laws while safeguarding the City's legal interests and minimizing liability exposure. Centralizing legal expenditures supports sound decision-making, accountability, and effective risk mitigation across all municipal functions.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	359,408	359,238	364,397	412,905	48,508	13.31%
Materials & Supplies	3,612	4,850	1,675	2,850	1,175	70.15%
Other Services & Charges	15,512	98,000	31,154	132,100	100,946	324.02%
Capital Outlay	20,542	30,428	26,318	-	(26,318)	-100.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	378,532	462,088	397,226	547,855		



Legal Department Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
City Attorney	1	1	1
PT Attorney	1	1	1
Executive Assistant	1	1	1
Legal Assistant	1	1	1
Total	4	4	4

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
CITY ATTORNEY (0400)								
SALARIES	10-50400-101	175,334	262,503	269,739	276,740	316,920	47,181	17%
OVERTIME	10-50400-102	2,366	3,207	2,300	3,251	3,000	700	30%
SPECIALTY PAY	10-50400-104	-	-	-	-	-	-	0%
TENURE PAY	10-50400-107	2,600	17,688	2,315	2,775	3,130	815	35%
CAR ALLOWANCE	10-50400-121	7,846	7,693	9,600	7,475	9,600	-	0%
CLOTHING ALLOWANCE	10-50400-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	10-50400-124	1,811	1,775	7,392	1,725	1,777	(5,615)	-76%
FICA TAX	10-50400-131	11,240	17,451	16,724	17,468	17,419	695	4%
MEDICARE TAX	10-50400-132	2,629	4,081	3,941	4,086	4,074	133	3%
EMPLOYEE INSURANCE	10-50400-133	22,402	22,682	23,489	22,773	23,456	(33)	0%
WORKER'S COMPENSATION	10-50400-134		10,601	10,005	13,319	13,719	3,714	37%
UNEMPLOYMENT	10-50400-135		1,082	935	1,225	1,261	326	35%
RETIREMENT	10-50400-136	8,516	10,645	12,798	13,561	18,549	5,751	45%
CONTRACT LABOR	10-50400-141	637	-	-	-	-	-	0%
Total Personnel Services		**235,381**	**359,408**	**359,238**	**364,397**	**412,905**		
OFFICE SUPPLIES	10-50400-201	3,201	2,918	2,800	1,675	2,800	-	0%
JANITORIAL SUPPLIES	10-50400-211	7	-	50	-	50	-	0%
MINOR EQUIPMENT AND FURNISHING	10-50400-260	1,721	694	2,000	-	-	(2,000)	-100%
Total Materials and Supplies		**4,929**	**3,612**	**4,850**	**1,675**	**2,850**		
TRAINING AND TRAVEL	10-50400-301	5,144	3,376	4,000	1,101	6,000	2,000	50%
DUES AND SUBSCRIPTIONS	10-50400-302	3,001	2,914	3,268	3,870	35,000	31,732	971%
PROFESSIONAL SERVICES	10-50400-311	43,429	6,465	60,000	24,221	50,000	(10,000)	-17%
ARBITRATION SUPPORT SVCS	10-50400-311S	-	-	5,000	-	5,000	-	0%
ADVERTISING	10-50400-312	-	-	-	-	-	-	0%
PRINTING	10-50400-313	-	-	1,250	-	1,250	-	0%
FEES & OTHER CHARGES	10-50400-315	1,743	1,538	21,982	1,193	22,250	268	1%
SURVEY AND TITLE SEARCH	10-50400-323	-	1,027	2,000	723	12,000	10,000	500%
COMMUNICATIONS	10-50400-332	-	-	-	-	-	-	0%
PROFESSIONAL EDEVELPMENT	10-50400-333	77	194	500	46	600	100	20%
RENTAL OF EQUIPMENT	10-50400-341	-	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	10-50400-351	-	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**15,512**	**98,000**	**31,154**	**132,100**		
EQUIPMENT	10-50400-401	-	-	7,428	7,428	-	(7,428)	-100%
FURNITURE	10-50400-402	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	10-50400-404	-	-	-	-	-	-	0%
BOOKS	10-50400-407	17,423	20,542	23,000	18,890	-	(23,000)	-100%
Total Capital Outlay		**17,423**	**20,542**	**30,428**	**26,318**	**-**		
Total City Attorney Expenditures		**257,733**	**399,074**	**492,516**	**423,543**	**547,855**		

City Treasurer

Fund: 10

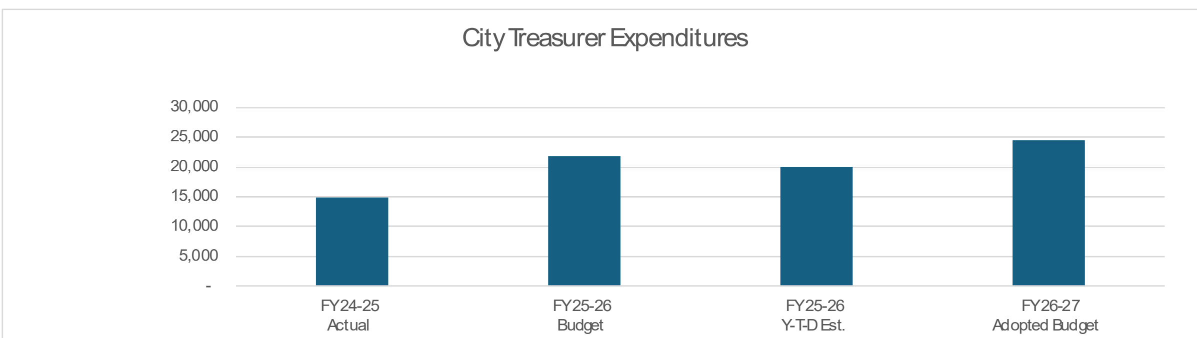
Department: 50500

Department Description/Overview

The **Sapulpa City Treasurer Department** accounts for personnel-related expenditures that support the operations of the City Treasurer's Office. These include salaries, wages, benefits, and other employee-related costs necessary to carry out key financial responsibilities such as cash management, investment oversight, and overall financial stewardship. By isolating these personnel costs within a dedicated department, the City enhances transparency, accountability, and accurate reporting of administrative expenditures while ensuring strong support for the City's financial operations.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	14,725	21,885	20,010	24,492	2,607	11.91%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	95	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	14,820	21,885	20,010	24,492	4,482	0.00%



City Treasurer Department Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
City Treasurer	1	1	1
Total	1	1	1

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
CITY TREASURER (0500)								
SALARIES	10-50500-101	15,807	11,378	16,245	15,111	18,600	2,355	14%
FICA TAX	10-50500-131	969	692	1,007	915	1,062	55	5%
MEDICARE TAX	10-50500-132	227	162	236	214	248	12	5%
EMPLOYEE INSURANCE	10-50500-133	1,169	1,046	1,800	1,759	1,838	38	2%
WORKER'S COMPENSATION	10-50500-134	907	638	1,335	802	1,335	-	0%
UNEMPLOYMENT	10-50500-135	-	-	-	-	38	38	0%
RETIREMENT	10-50500-136	-	808	1,262	1,209	1,371	109	9%
CONTRACT LABOR	10-50500-141	-	-	-	-	-	-	0%
Total Personnel Services		**19,079**	**14,725**	**21,885**	**20,010**	**24,492**		
OFFICE SUPPLIES	10-50500-201	-	-	-	-	-	-	0%
MINOR EQUIPMENT AND FURNISHING	10-50500-260	-	-	-	-	-	-	0%
Total Materials and Supplies		**-**	**-**	**-**	**-**	**-**		
FEES & OTHER CHARGES	10-50500-315	75	95	-	-	-	-	0%
RENTAL OF EQUIPMENT	10-50500-341	-	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	10-50500-351	-	-	-	-	-	-	0%
MAINTENANCE-BUILDINGS	10-50500-353	-	-	-	-	-	-	0%
Total Other Services & Charges		**250**	**95**	**-**	**-**	**-**		
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
Total City Treasurer Expenditures		**19,329**	**14,819**	**21,885**	**20,010**	**24,492**		

Human Resources

Fund: 10

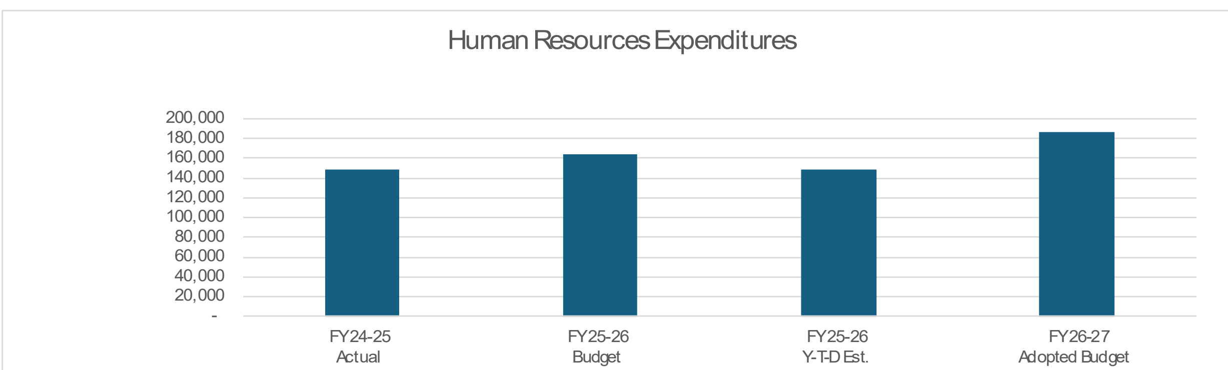
Department: 50500

Fund Description/Overview

The **Sapulpa Human Resources Department** manages the administration and development of the City's workforce. Core responsibilities include recruitment and hiring, employee relations, compensation and benefits administration, training and professional development, risk management, and compliance with employment laws and regulations. The department supports overall organizational effectiveness by fostering a productive work environment, ensuring consistent personnel practices, and promoting employee engagement and retention. Centralizing these functions strengthens transparency, accountability, and efficient management of the City's human capital resources.

<u>Expenditures</u>

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	132,486	140,180	136,915	163,830	23,650	16.87%
Materials & Supplies	1,051	2,000	386	1,400	(600)	-30.00%
Other Services & Charges	15,191	21,250	11,892	21,850	600	2.82%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	148,728	163,430	149,193	187,080		



Human Resources Department Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Human Resources Dir.	1	1	1
PT H/R Assistant	1	1	1
Total	2	2	2

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
HUMAN RESOURCES (0600)								
SALARIES	10-50600-101	98,292	100,010	105,945	101,701	127,451	21,506	20%
OVERTIME	10-50600-102	-	-	-	-	-	-	0%
SPECIALTY PAY	10-50600-104	-	-	-	-	-	-	0%
SEVERANCE PAY	10-50600-105	-	-	-	-	-	-	0%
SICK LEAVE INCENTIVE	10-50600-106	2,999	2,550	2,400	3,724	2,400	-	0%
TENURE PAY	10-50600-107	1,650	1,738	1,825	1,825	2,159	334	18%
CAR ALLOWANCE	10-50600-121	-	-	-	16	-	-	0%
CLOTHING ALLOWANCE	10-50600-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	10-50600-124	966	947	1,140	936	965	(175)	-15%
FICA TAX	10-50600-131	6,120	6,208	6,569	6,386	7,439	870	13%
MEDICARE TAX	10-50600-132	1,431	1,452	1,536	1,494	1,740	204	13%
EMPLOYEE INSURANCE	10-50600-133	14,986	15,055	15,586	15,129	15,801	215	1%
WORKER'S COMPENSATION	10-50600-134	4,311	4,206	4,776	5,231	5,388	612	13%
UNEMPLOYMENT	10-50600-135	368	321	403	473	487	84	21%
RETIREMENT	10-50600-136	-	-	-	-	-	-	0%
CONTRACT LABOR	10-50600-141	-	-	-	-	-	-	0%
Total Personnel Services		**131,122**	**132,486**	**140,180**	**136,915**	**163,830**		
OFFICE SUPPLIES	10-50600-201	119	17	250	159	300	50	20%
SAFETY SUPPLIES	10-50600-241	597	141	800	-	500	(300)	-38%
MINOR EQUIPMENT AND FURNISHING	10-50600-260	-	893	950	227	600	(350)	-37%
Total Materials and Supplies		**715**	**1,051**	**2,000**	**386**	**1,400**		
TRAINING AND TRAVEL	10-50600-301	282	455	550	272	550	-	0%
EMPLOYEE RECOGNITION	10-50600-301E	7,003	6,108	8,000	5,255	9,000	1,000	13%
DUES AND SUBSCRIPTIONS	10-50600-302	444	619	500	278	500	-	0%
PROFESSIONAL SERVICES	10-50600-311	23	-	3,000	-	3,000	-	0%
PROF. SERVICE - CONSULTING	10-50600-311C	-	-	-	-	-	-	0%
PHYSICALS	10-50600-311P	7,058	7,800	8,000	6,086	8,000	-	0%
ADVERTISING	10-50600-312	-	209	1,200	-	800	(400)	-33%
Total Other Services & Charges		**14,809**	**15,191**	**21,250**	**11,892**	**21,850**		
EQUIPMENT	10-50600-401	-	-	-	-	-	-	0%
FURNITURE	10-50600-402	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
Total Human Resources Expenditures		**146,647**	**148,729**	**163,430**	**149,192**	**187,080**		

Central Garage

Fund: 10

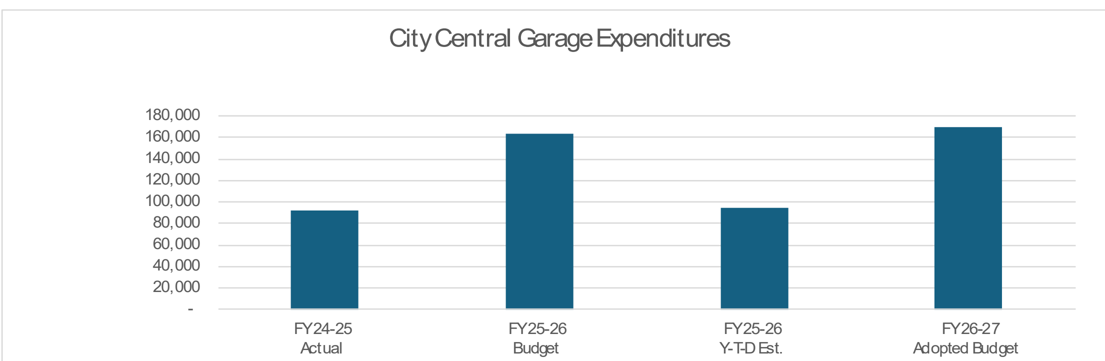
Department: 50800

Fund Description/Overview

The **Sapulpa Central Garage Department** supervises the maintenance, repair, and management of the City's vehicles and equipment. Core functions include vehicle servicing, preventive maintenance, fuel management, parts and supply procurement, equipment replacement, and personnel support for fleet operations. The department ensures that City vehicles and equipment remain safe, reliable, and available to support daily operations across all departments. By centralizing fleet activities and expenditures, the City promotes operational efficiency, extends asset life, and strengthens transparency and accountability in fleet management.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	84,707	155,438	87,359	161,374	5,936	3.82%
Materials & Supplies	5,749	5,300	4,829	5,612	312	5.89%
Other Services & Charges	1,690	2,250	1,930	2,300	50	2.22%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	92,146	162,988	94,118	169,286		



Central Garage Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Chief Mechanic	1	1	1
Mechanic	1	1	1
Total	2	2	2

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
CENTRAL GARAGE (0800)								
SALARIES	10-50800-101	69,674	57,426	97,656	57,372	119,396	21,740	22%
OVERTIME	10-50800-102	647	930	800	2,136	2,200	1,400	175%
SICK LEAVE INCENTIVE	10-50800-106	635	-	2,418	-	2,418	-	0%
TENURE PAY	10-50800-107	1,563	1,650	1,825	1,738	1,913	88	5%
TOOL/EQUIPMENT ALLOWANCE	10-50800-124	1,353	1,302	1,320	1,260	1,320	-	0%
FICA TAX	10-50800-131	4,432	3,636	6,055	3,783	677	(5,378)	-89%
MEDICARE TAX	10-50800-132	1,036	850	1,416	885	1,584	168	12%
EMPLOYEE INSURANCE	10-50800-133	17,958	14,968	35,705	15,041	23,185	(12,520)	-35%
WORKER'S COMPENSATION	10-50800-134	3,889	3,796	4,554	4,822	4,967	413	9%
UNEMPLOYMENT	10-50800-135	348	149	496	322	332	(164)	-33%
RETIREMENT	10-50800-136	-	-	3,193	-	3,383	190	6%
Total Personnel Services		**103,067**	**84,707**	**155,438**	**87,359**	**161,374**		
OFFICE SUPPLIES	10-50800-201	44	-	-	-	200	200	0%
JANITORIAL SUPPLIES	10-50800-211	136	80	200	188	200	-	0%
OPERATIONAL SUPPLIES	10-50800-214	1,740	1,588	1,600	1,557	1,600	-	0%
FUEL AND OIL	10-50800-221	2,997	1,987	2,000	1,920	2,112	112	6%
MINOR TOOLS-STOCK	10-50800-231	-	-	-	-	-	-	0%
SAFETY SUPPLIES	10-50800-241	556	455	500	340	500	-	0%
MINOR EQUIPMENT AND FURNISHING	10-50800-260	4,283	1,639	1,000	824	1,000	-	0%
Total Materials and Supplies		**9,757**	**5,749**	**5,300**	**4,829**	**5,612**		
TRAINING AND TRAVEL	10-50800-301	777	-	-	-	-	-	0%
DUES AND SUBSCRIPTIONS	10-50800-302	169	50	100	-	100	-	0%
UNIFORMS	10-50800-314	75	110	200	245	250	50	25%
RENTAL OF EQUIPMENT	10-50800-341	180	180	200	191	200	-	0%
MAINTENANCE-EQUIPMENT	10-50800-351	36	162	250	123	250	-	0%
MAINTENANCE-VEHICLES	10-50800-352	999	327	500	461	500	-	0%
MAINTENANCE-BUILDINGS	10-50800-353	118	860	1,000	909	1,000	-	0%
Total Other Services & Charges		**2,354**	**1,690**	**2,250**	**1,930**	**2,300**		
EQUIPMENT	10-50800-401	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	10-50800-404	-	-	-	-	-	-	0%
FACILITIES	10-50800-405	-	-	-	-	-	-	0%
BOOKS	10-50800-407	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
Total Central Garage Expenditures		**115,178**	**92,146**	**162,988**	**94,117**	**169,286**		

Finance

Fund: 10

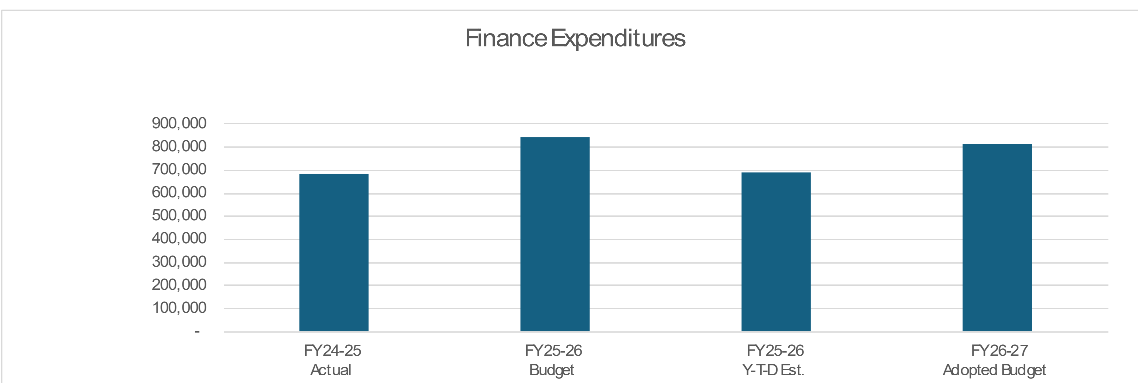
Department: 50900

Fund Description/Overview

The **Sapulpa Finance Department** administers and oversees the City's financial operations. Responsibilities include budgeting, accounting, revenue management, financial reporting, payroll, accounts payable and receivable, debt management, and compliance with accounting standards and applicable laws. The department safeguards public resources, promotes fiscal integrity, and delivers accurate, timely financial information to support policymaking and operational decisions by the City Council, City Manager, and other stakeholders. Centralizing these functions strengthens transparency, accountability, and sound financial management throughout municipal operations.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	452,026	430,983	402,402	505,956	74,973	17.40%
Materials & Supplies	4,600	2,545	16,844	3,045	500	19.65%
Other Services & Charges	230,350	408,251	272,409	303,177	(105,074)	-25.74%
Capital Outlay	223	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	686,976	841,779	691,655	812,178		



Finance Department Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Finance Director	1	1	1
Accounting Manager	1	1	1
Payroll Clerk	1	1	1
Staff Accountant	1	1	1
A/P Clerk	1	1	1
Executive Assistant	-	-	1
Total	5	5	6

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
FINANCE (0900)								
SALARIES	10-50900-101	314,921	344,107	291,970	308,606	376,832	84,862	29%
OVERTIME	10-50900-102	3,960	-	-	-	-	-	0%
SEVERANCE PAY	10-50900-105	2,317	5,534	-	-	-	-	0%
SICK LEAVE INCENTIVE	10-50900-106	1,305	1,998	2,500	2,026	2,500	-	0%
TENURE PAY	10-50900-107	4,513	2,951	3,125	3,125	3,865	740	24%
CAR ALLOWANCE	10-50900-121	302	296	300	286	300	-	0%
TOOL/EQUIPMENT ALLOWANCE	10-50900-124	302	296	600	286	300	(300)	-50%
FICA TAX	10-50900-131	19,827	20,893	10,102	18,841	23,359	13,257	131%
MEDICARE TAX	10-50900-132	4,637	4,886	4,234	4,406	5,463	1,229	29%
EMPLOYEE INSURANCE	10-50900-133	46,547	44,116	84,608	29,628	50,674	(33,934)	-40%
WORKER'S COMPENSATION	10-50900-134	11,890	11,547	14,226	14,417	14,849	623	4%
UNEMPLOYMENT	10-50900-135	1,537	1,333	1,203	1,680	1,730	527	44%
RETIREMENT	10-50900-136	8,685	14,069	18,115	19,100	26,084	7,969	44%
Total Personnel Services		**420,741**	**452,026**	**430,983**	**402,402**	**505,956**		
OFFICE SUPPLIES	10-50900-201	2,256	2,388	2,000	1,391	2,500	500	25%
MINOR EQUIPMENT AND FURNISHING	10-50900-260	3,052	2,211	545	293	545	-	0%
Total Materials and Supplies		**5,307**	**4,600**	**2,545**	**1,684**	**3,045**		
TRAINING AND TRAVEL	10-50900-301	249	3,247	3,000	1,970	3,500	500	17%
DUES AND SUBSCRIPTIONS	10-50900-302	285	(262)	645	576	600	(45)	-7%
PROFESSIONAL SERVICES	10-50900-311	174,986	194,189	345,976	237,138	264,727	(81,249)	-23%
ADVERTISING	10-50900-312	44	292	550	-	550	-	0%
PRINTING	10-50900-313	1,501	3,442	4,000	4,028	4,000	-	0%
UNIFORMS	10-50900-314	-	-	-	-	-	-	0%
COMMUNICATIONS	10-50900-332	-	160	1,000	401	1,000	-	0%
RENTAL OF EQUIPMENT	10-50900-341	-	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	10-50900-351	22,116	29,281	28,080	28,297	28,800	720	3%
Total Other Services & Charges		**199,181**	**230,350**	**408,251**	**272,409**	**303,177**		
EQUIPMENT	10-50900-401	-	-	-	-	-	-	0%
FURNITURE	10-50900-402	-	223	-	-	-	-	0%
FACILITIES	10-50900-405	-	-	-	-	-	-	0%
BOOKS	10-50900-407	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**223**	**-**	**-**	**-**		
Total Finance Expenditures		**625,230**	**687,199**	**841,779**	**676,494**	**812,178**		

SAPULPA	**Municipal Court**

Fund: 10

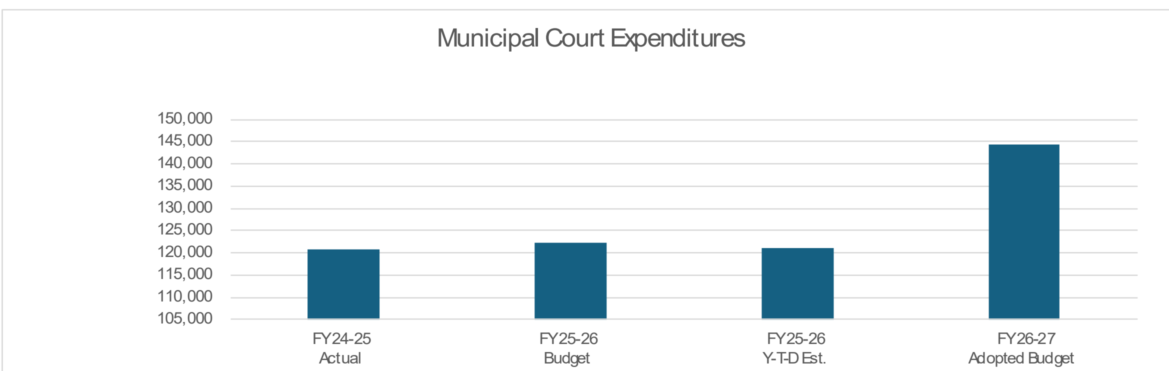
Department: 51000

Fund Description/Overview

The **Sapulpa Municipal Court Department** manages the administration and operation of the City's judicial functions. Responsibilities include court personnel support, judicial services, case processing, records management, and other administrative functions required to adjudicate violations of municipal ordinances and applicable laws. The department ensures fair, efficient, and lawful case resolution while maintaining accurate records and compliance with statutory requirements. Centralizing these expenditures enhances transparency, accountability, and the effective administration of justice within the municipal court system.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	42,477	52,163	39,901	57,341	5,178	9.93%
Materials & Supplies	908	900	300	300	(600)	-66.67%
Other Services & Charges	77,465	69,300	80,902	86,700	17,400	25.11%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	120,850	122,363	121,103	144,341		



Municipal Court Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Municipal Judge	1	1	1
Associate Judge	1	1	1
Total	2	2	2

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
MUNICIPAL COURT (1000)								
SALARIES	10-51000-101	35,912	36,909	45,210	33,681	49,928	4,718	10%
TENURE PAY	10-51000-107	1,000	1,000	1,000	1,000	1,180	180	18%
FICA TAX	10-51000-131	2,273	2,350	2,803	2,156	2,915	112	4%
MEDICARE TAX	10-51000-132	532	550	656	504	682	26	4%
WORKER'S COMPENSATION	10-51000-134	1,654	1,483	2,200	2,233	2,300	100	5%
UNEMPLOYMENT	10-51000-135	267	186	294	327	337	43	15%
Total Personnel Services		**41,639**	**42,477**	**52,163**	**39,901**	**57,341**		
OFFICE SUPPLIES	10-51000-201	411	699	500	300	500	-	0%
MINOR EQUIPMENT AND FURNISHING	10-51000-260	186	209	400	-	300	(100)	-25%
Total Materials and Supplies		**597**	**908**	**900**	**300**	**800**		
TRAINING AND TRAVEL	10-51000-301	1,140	680	2,000	955	2,000	-	0%
DUES AND SUBSCRIPTIONS	10-51000-302	100	300	300	55	300	-	0%
PROFESSIONAL SERVICES	10-51000-311	38,260	38,087	35,000	38,829	40,000	5,000	14%
PRINTING	10-51000-313	364	-	-	-	400	400	0%
UNIFORMS	10-51000-314	-	-	-	-	-	-	0%
FEES & OTHER CHARGES	10-51000-315	15,120	28,684	20,000	29,303	32,000	12,000	60%
MAINTENANCE-EQUIPMENT	10-51000-351	10,634	9,715	12,000	11,760	12,000	-	0%
Total Other Services & Charges		**65,618**	**77,465**	**69,300**	**80,902**	**86,700**		
EQUIPMENT	10-51000-401	-	-	-	-	-	-	0%
FURNITURE	10-51000-402	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	10-51000-404	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
Total Municipal Court Expenditures		**107,853**	**120,850**	**122,363**	**121,103**	**144,841**		

Fire

Fund: 10

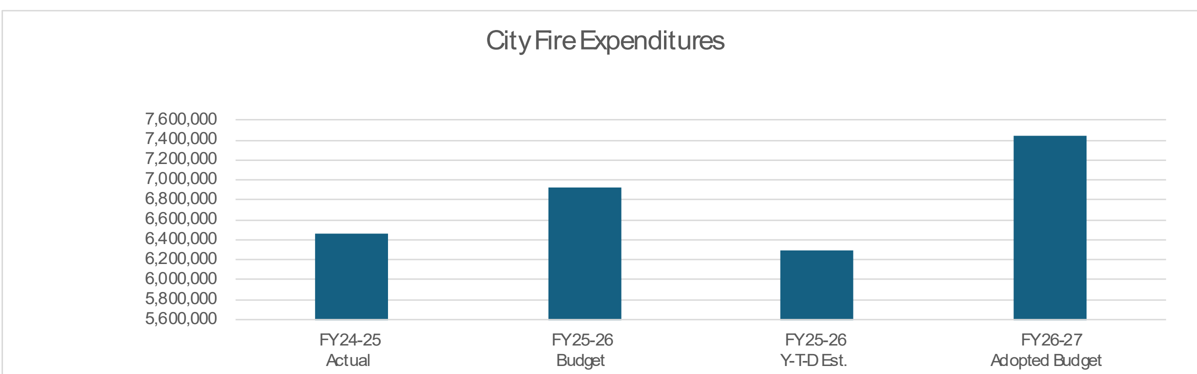
Department: 51100

Fund Description/Overview

The **Sapulpa Fire Department** provides fire protection, emergency medical response, rescue services, and fire prevention activities throughout the community. Core expenditures include personnel, training, equipment, apparatus, facilities, and emergency response operations required to ensure rapid and effective service during fires, medical emergencies, and hazardous incidents. The department also enhances public safety through inspections, code enforcement, and community education aimed at reducing risk and strengthening emergency preparedness. Centralizing these expenditures improves transparency, accountability, and the efficient delivery of critical life- and property-protecting services.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	5,975,606	6,167,057	5,748,283	6,786,747	619,690	10.78%
Materials & Supplies	159,125	167,059	157,057	176,797	19,740	12.57%
Other Services & Charges	333,762	594,728	392,598	480,000	87,402	22.26%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	6,468,493	6,928,844	6,297,938	7,443,544		



Fire Department Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Fire Chief	1	1	1
Deputy Fire Chief	1	1	1
Fire Marshal/Training Officer	2	2	2
Assistant Fire Marshal	1	1	1
Battalion Chief	4	4	4
Captain	11	11	11
Driver	16	16	16
Firefighter	15	15	15
Prob./Rookie Fire Fighter	4	4	4
Admin Assistant	1	1	1
Total	56	56	56

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
FIRE DEPARTMENT (1100)								
SALARIES	10-51100-101	3,434,070	3,573,342	3,801,054	3,411,592	4,293,113	492,059	13%
OVERTIME	10-51100-102	253,519	261,392	246,700	256,915	291,844	45,144	18%
HOLIDAY PAY	10-51100-103	79,424	90,653	67,000	86,424	89,017	22,017	33%
SPECIALTY PAY	10-51100-104	38,330	48,200	36,360	46,356	47,747	11,387	31%
SEVERANCE PAY	10-51100-105	42,327	204,790	100,000	55,859	57,535	(42,465)	-42%
SICK LEAVE INCENTIVE	10-51100-106	18,873	19,058	25,000	16,179	16,664	(8,336)	-33%
TENURE PAY	10-51100-107	41,461	43,931	39,005	41,712	49,885	10,880	28%
CALL BACK PAY	10-51100-108	128,137	169,438	175,000	249,192	264,144	89,144	51%
CAR ALLOWANCE	10-51100-121	360	360	360	345	355	(5)	-1%
CLOTHING ALLOWANCE	10-51100-122	52,260	91,000	78,510	99,667	102,657	24,147	31%
UNIFORM ALLOWANCE	10-51100-123	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	10-51100-124	4,500	4,500	4,452	4,313	4,571	119	3%
FICA TAX	10-51100-131	2,679	2,730	2,958	2,898	3,072	114	4%
MEDICARE TAX	10-51100-132	56,226	62,363	50,782	59,196	62,748	11,966	24%
EMPLOYEE INSURANCE	10-51100-133	720,816	686,425	741,192	673,800	761,922	20,730	3%
WORKER'S COMPENSATION	10-51100-134	146,645	145,175	150,000	187,686	195,194	45,194	30%
UNEMPLOYMENT	10-51100-135	14,857	11,590	21,193	17,436	18,134	(3,059)	-14%
RETIREMENT	10-51100-136	538,127	560,660	627,491	538,714	528,147	(99,344)	-16%
UNION DUES	10-51100-138	-	-	-	-	-	-	0%
CONTRACT LABOR	10-51100-141	-	-	-	-	-	-	0%
Total Personnel Services		**5,572,611**	**5,975,606**	**6,167,057**	**5,748,283**	**6,786,747**		
OFFICE SUPPLIES	10-51100-201	3,417	2,454	2,500	1,047	2,500	-	0%
JANITORIAL SUPPLIES	10-51100-211	8,650	8,202	7,600	6,435	8,500	900	12%
CHEMICALS	10-51100-212	3,020	9,744	7,500	3,385	8,500	1,000	13%
OPERATIONAL SUPPLIES	10-51100-214	5,103	4,184	4,400	3,124	5,000	600	14%
EMS SUPPLIES	10-51100-214E	21,049	12,568	30,459	28,652	30,500	41	0%
FUEL AND OIL	10-51100-221	76,030	72,441	75,000	72,452	79,697	4,697	6%
MINOR TOOLS-STOCK	10-51100-231	-	298	1,000	1,072	1,100	100	10%
SAFETY SUPPLIES	10-51100-241	42,204	40,834	30,000	32,190	32,200	2,200	7%
PUBLIC EDUCATION MATERIALS	10-51100-242	6,000	5,690	6,000	6,196	6,200	200	3%
MINOR EQUIPMENT AND FURNISHING	10-51100-260	574	2,711	2,600	2,504	2,600	-	0%
Total Materials and Supplies		**166,046**	**159,125**	**167,059**	**157,057**	**176,797**		
TRAINING AND TRAVEL	10-51100-301	50,364	41,316	50,000	28,769	55,000	5,000	10%
DUES AND SUBSCRIPTIONS	10-51100-302	41,923	65,988	75,500	74,649	75,500	-	0%
PROFESSIONAL SERVICES	10-51100-311	17,907	19,169	29,500	698	26,000	(3,500)	-12%
ADVERTISING	10-51100-312	-	255	500	212	300	(200)	-40%
PRINTING	10-51100-313	253	-	400	-	400	-	0%
UNIFORMS	10-51100-314	6,255	14,801	12,000	6,913	12,000	-	0%
UTILITIES	10-51100-331	47,387	47,382	45,000	44,227	46,000	1,000	2%
COMMUNICATIONS	10-51100-332	11,614	19,622	17,200	12,971	14,000	(3,200)	-19%
RENTAL OF EQUIPMENT	10-51100-341	-	-	1,500	-	800	(700)	-47%
MAINTENANCE-EQUIPMENT	10-51100-351		7,748	20,000	12,021	15,000	(5,000)	-25%
MAINTENANCE-VEHICLES	10-51100-352	89,928	94,267	236,128	181,697	185,000	(51,128)	-22%
MAINTENANCE-BUILDINGS	10-51100-353	27,633	30,963	107,000	30,442	50,000	(57,000)	-53%
Total Other Services & Charges		**293,265**	**341,511**	**594,728**	**392,598**	**480,000**		
EQUIPMENT	10-51100-401	-	-		-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
LEASE PAYMENTS	10-51100-505	-	-		-		-	0%
Total Debt Service		**-**	**-**	**-**	**-**	**-**		
Total Fire Expenditures		**6,031,922**	**6,476,242**	**6,928,844**	**6,297,938**	**7,443,544**		

	Police

Fund: 10

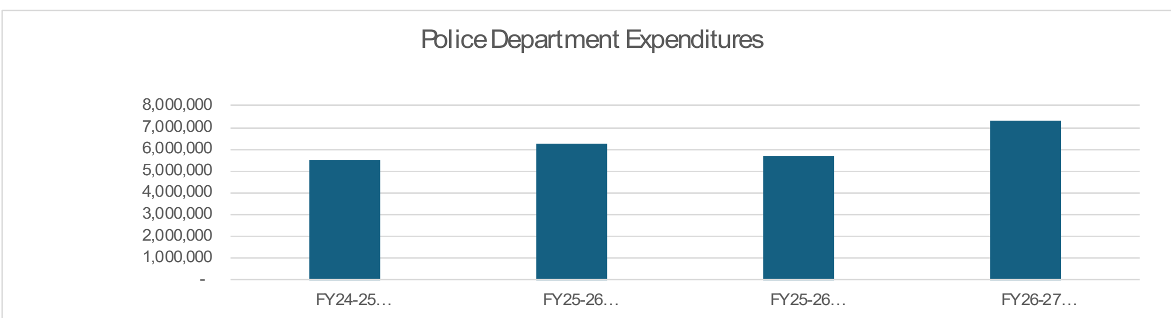
Department: 51200

Fund Description/Overview

The **Sapulpa Police Department** provides law enforcement services and maintains public safety across the community. Expenditures include personnel, training, equipment, patrol operations, criminal investigations, communications services, and community-oriented policing initiatives. The department enforces local, state, and federal laws, protects life and property, responds to criminal activity, and works to build positive relationships with the public. Centralized accounting of these expenditures supports transparency, accountability, and the effective delivery of essential public safety services.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	4,791,856	5,149,764	4,800,882	5,932,710	1,131,828	23.58%
Materials & Supplies	202,338	239,727	187,841	240,775	52,934	28.18%
Other Services & Charges	513,491	710,879	644,610	954,500	309,890	48.07%
Capital Outlay	34,826	146,900	49,556	214,397	164,841	332.64%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	5,542,511	6,247,270	5,682,889	7,342,382		



Police Department Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Major	3	3	3
Captain	6	6	6
Lieutenant	6	6	6
Officer	31	31	31
Admin Assistant	1	1	1
Record Clerk	3	3	3
Property Room Clerk	1	1	1
IT Analyst	1	1	1
Total	54	54	54

Capital Outlay		
Item	**Account Number**	**Amount**
½ Ton Pickup w/Emergency Equipment & Graphics	10-51200-403	66,184
Equipment for new Vehicles	10-51200-401	60,000
10 – Laptop Computers for Vehicles	10-51200-401	25,000
60 – New 9mm Glock Handguns w/Red Dot Sights & Holsters	10-51200-401	44,378
24 Ft Enclosed Trailer w/Emergency Lighting & Police Graphics	10-511200-401	18,835

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
POLICE DEPARTMENT (1200)								
SALARIES	10-51200-101	3,110,444	3,265,046	3,384,332	3,175,908	4,089,591	705,259	21%
OVERTIME	10-51200-102	52,500	49,426	69,346	64,012	85,000	15,654	23%
HOLIDAY PAY	10-51200-103	77,120	95,152	92,950	86,149	98,733	5,783	6%
SPECIALTY PAY	10-51200-104	-	-	-	-	-	-	0%
SEVERANCE PAY	10-51200-105	50,587	11,889	75,000	73,393	77,141	2,141	3%
SICK LEAVE INCENTIVE	10-51200-106	12,831	4,073	7,000	5,294	5,453	(1,547)	-22%
TENURE PAY	10-51200-107	29,167	30,007	29,943	29,943	36,677	6,734	22%
CALL BACK PAY	10-51200-108	110,123	117,761	154,180	151,592	165,140	10,960	7%
CLOTHING ALLOWANCE	10-51200-122	-	-	4,470	-	5,000	530	12%
UNIFORM ALLOWANCE	10-51200-123	54,772	55,258	58,420	54,086	52,920	(5,500)	-9%
TOOL/EQUIPMENT ALLOWANCE	10-51200-124	-	-	-	-	-	-	0%
FICA TAX	10-51200-131	10,957	12,874	14,310	13,320	14,720	410	3%
MEDICARE TAX	10-51200-132	48,562	50,248	53,363	50,557	50,381	(2,982)	-6%
EMPLOYEE INSURANCE	10-51200-133	531,705	530,349	580,734	491,439	628,610	47,876	8%
WORKER'S COMPENSATION	10-51200-134	133,703	133,300	156,591	171,504	176,649	20,058	13%
UNEMPLOYMENT	10-51200-135	15,093	9,828	16,714	18,004	18,544	1,830	11%
RETIREMENT	10-51200-136	377,941	394,857	452,411	415,680	428,150	(24,261)	-5%
CONTRACT LABOR	10-51200-141	32,388	31,788	-	-	-	-	0%
Total Personnel Services		**4,647,893**	**4,791,856**	**5,149,764**	**4,800,882**	**5,932,710**		
OFFICE SUPPLIES	10-51200-201	3,424	4,430	7,000	6,625	7,000	-	0%
POSTAGE	10-51200-202	410	273	750	235	750	-	0%
JANITORIAL SUPPLIES	10-51200-211	3,811	4,172	7,000	6,523	7,000	-	0%
OPERATIONAL SUPPLIES	10-51200-214	37,811	36,846	51,607	27,655	64,719	13,112	25%
FUEL AND OIL	10-51200-221	152,533	154,448	145,000	127,096	139,806	(5,194)	-4%
PUBLIC EDUCATION MATERIALS	10-51200-242	5,192	-	8,900	4,178	5,900	(3,000)	-34%
MINOR EQUIPMENT AND FURNISHING	10-51200-260	4,813	2,169	19,470	15,530	15,600	(3,870)	-20%
Total Materials and Supplies		**207,996**	**202,338**	**239,727**	**187,841**	**240,775**		
TRAINING AND TRAVEL	10-51200-301	54,826	45,424	56,000	48,941	60,000	4,000	7%
EMPLOYEE RECOGNITION	10-51200-301E	-	-	-		2,000	2,000	0%
DUES AND SUBSCRIPTIONS	10-51200-302	1,946	3,472	16,000	15,724	16,000	-	0%
PROFESSIONAL SERVICES	10-51200-311	24,445	35,734	152,447	162,348	360,000	207,553	136%
PRINTING	10-51200-313	1,929	878	2,500	-	1,000	(1,500)	-60%
UNIFORMS	10-51200-314	25,801	14,684	44,326	38,237	40,000	(4,326)	-10%
PRISONER CARE	10-51200-316	10,846	9,127	13,000	10,386	10,500	(2,500)	-19%
UTILITIES	10-51200-331	41,251	36,148	18,778	14,252	30,000	11,222	60%
COMMUNICATIONS	10-51200-332	12,568	6,003	10,000	5,468	35,000	25,000	250%
MAINTENANCE-EQUIPMENT	10-51200-351	148,892	172,256	198,896	195,132	200,000	1,104	1%
MAINTENANCE-VEHICLES	10-51200-352	113,693	158,368	140,000	97,482	140,000	-	0%
MAINTENANCE-BUILDINGS	10-51200-353	36,840	31,395	58,932	56,640	60,000	1,068	2%
MAINTENANCE-FACILITIES	10-51200-354	-	-	-	-	-	-	0%
Total Other Services & Charges		**473,038**	**513,491**	**710,879**	**644,610**	**954,500**		
EQUIPMENT	10-51200-401	40,735	34,826	146,900	49,556	148,213	1,313	1%
EQUIPMENT-STATE AID GRANT	10-51200-401A	-	-	-	-	-	-	0%
FURNITURE	10-51200-402	-	-	-	-	-	-	0%
VEHICLES	10-51200-403	-	-	-	-	66,184	66,184	0%
BUILDING AND FIXTURES	10-51200-404	-	-	-	-	-	-	0%
Total Capital Outlay		**40,735**	**34,826**	**146,900**	**49,556**	**214,397**		
Total Police Expenditures		**5,369,661**	**5,542,511**	**6,247,270**	**5,682,888**	**7,342,382**		

Animal Control

Fund: 10

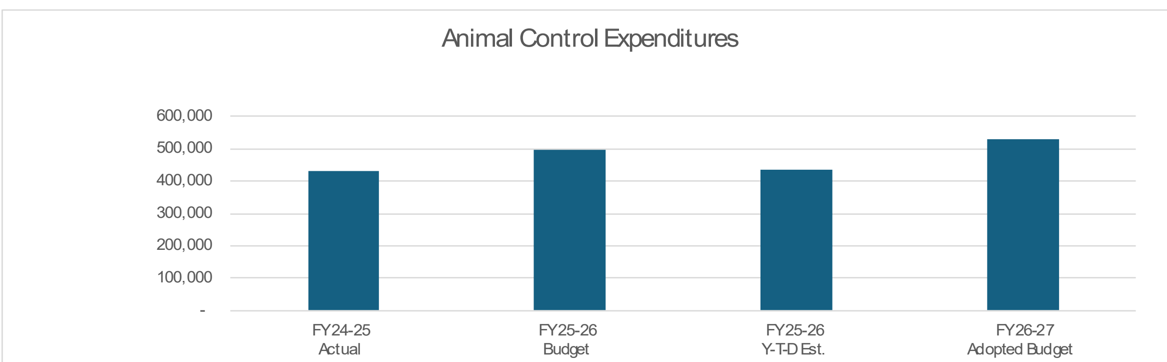
Department: 51300

Fund Description/Overview

The **Sapulpa Animal Control Department** enforces animal-related ordinances and provides animal care and public safety services within the community. Expenditures include personnel, equipment, shelter operations, animal capture and impoundment, rabies control, and public education programs promoting responsible pet ownership. The department responds to animal complaints, manages stray and dangerous animals, and ensures compliance with applicable local and state regulations. Centralizing these expenditures improves transparency, accountability, and the effective protection of both residents and animals.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	346,580	383,864	357,871	423,311	39,447	10.28%
Materials & Supplies	38,675	43,267	32,339	38,088	(5,179)	-11.97%
Other Services & Charges	44,706	70,633	44,423	68,275	(2,358)	-3.34%
Capital Outlay	(151)	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	429,810	497,764	434,633	529,674		



Animal Control Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Shelter Manager	1	1	1
Shelter Officer	3	3	3
Shelter Tech	1	1	1
PT Shelter Tech	7	7	7
Total	12	12	12

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
ANIMAL CONTROL (1300)								
SALARIES	10-51300-101	203,820	267,639	300,924	281,508	329,391	28,467	9%
OVERTIME	10-51300-102	11,899	12,690	11,330	12,027	12,500	1,170	10%
SPECIALTY PAY	10-51300-104	-	-	-	-	-	-	0%
TENURE PAY	10-51300-107	588	763	938	425	1,551	613	65%
CLOTHING ALLOWANCE	10-51300-122	-	-	-	-	-	-	0%
UNIFORM ALLOWANCE	10-51300-123	724	1,669	1,415	1,249	1,415	-	0%
TOOL/EQUIPMENT ALLOWANCE	10-51300-124	-	330	480	687	720	240	50%
FICA TAX	10-51300-131	13,201	17,380	18,657	18,227	18,932	275	1%
MEDICARE TAX	10-51300-132	3,087	4,065	4,363	4,263	4,428	65	1%
EMPLOYEE INSURANCE	10-51300-133	22,279	22,341	20,945	17,068	31,229	10,284	49%
WORKER'S COMPENSATION	10-51300-134	7,865	12,467	16,959	14,859	15,305	(1,654)	-10%
UNEMPLOYMENT	10-51300-135	1,866	1,548	2,825	2,690	2,771	(54)	-2%
RETIREMENT	10-51300-136	4,794	5,688	5,028	4,867	5,069	41	1%
CONTRACT LABOR	10-51300-141	-	-	-	-	-	-	0%
Total Personnel Services		**270,123**	**346,580**	**383,864**	**357,871**	**423,311**		
OFFICE SUPPLIES	10-51300-201	623	604	1,000	414	750	(250)	-25%
FILM AND PROCESSING	10-51300-203	-	-	-	-	-	-	0%
JANITORIAL SUPPLIES	10-51300-211	2,783	1,995	3,000	3,501	3,000	-	0%
CHEMICALS	10-51300-212	-	-	-	-	-	-	0%
OPERATIONAL SUPPLIES	10-51300-214	25,422	27,175	29,100	22,432	29,100	-	0%
FUEL AND OIL	10-51300-221	4,261	4,199	5,200	2,625	2,888	(2,312)	-44%
MINOR TOOLS-STOCK	10-51300-231	-	-	-	-	-	-	0%
SAFETY SUPPLIES	10-51300-241	802	1,613	6,967	3,313	1,250	(5,717)	-82%
MINOR EQUIPMENT AND FURNISHING	10-51300-260	354	3,090	(2,000)	55	1,100	3,100	-155%
Total Materials and Supplies		**34,246**	**38,675**	**43,267**	**32,339**	**38,088**		
TRAINING AND TRAVEL	10-51300-301	2,234	1,563	1,533	633	3,500	1,967	128%
DUES AND SUBSCRIPTIONS	10-51300-302	527	452	2,400	435	750	(1,650)	-69%
PROFESSIONAL SERVICES	10-51300-311	6,630	17,001	11,300	7,673	14,125	2,825	25%
ADVERTISING	10-51300-312	-	-	-	-	-	-	0%
PRINTING	10-51300-313	320	463	1,000	303	1,000	-	0%
UNIFORMS	10-51300-314	1,602	2,337	3,500	3,032	3,500	-	0%
FEES & OTHER CHARGES	10-51300-315	2,180	4,070	2,500	3,453	3,500	1,000	40%
SPAY AND NUETER FEES	10-51300-316		-	24,000	8,916	12,000	(12,000)	-50%
UTILITIES	10-51300-331	11,371	11,866	14,000	11,647	14,000	-	0%
COMMUNICATIONS	10-51300-332	563	562	600	468	600	-	0%
RENTAL OF EQUIPMENT	10-51300-341	-	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	10-51300-351	1,514	1,265	1,600	1,177	1,600	-	0%
MAINTENANCE-VEHICLES	10-51300-352	395	1,266	2,200	609	2,200	-	0%
MAINTENANCE-BUILDINGS	10-51300-353	10,830	3,860	6,000	6,076	11,500	5,500	92%
Total Other Services & Charges		**38,166**	**44,706**	**70,633**	**44,423**	**68,275**		
EQUIPMENT	10-51300-401	-	(151)	-	-	-	-	0%
VEHICLES	10-51300-403	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	10-51300-404	10,454	-	-	-	-	-	0%
Total Capital Outlay		**10,454**	**(151)**	**-**	**-**	**-**		
Total Animal Control Expenditures		**352,988**	**429,810**	**497,764**	**434,633**	**529,674**		

Emergency Management

Fund: 10

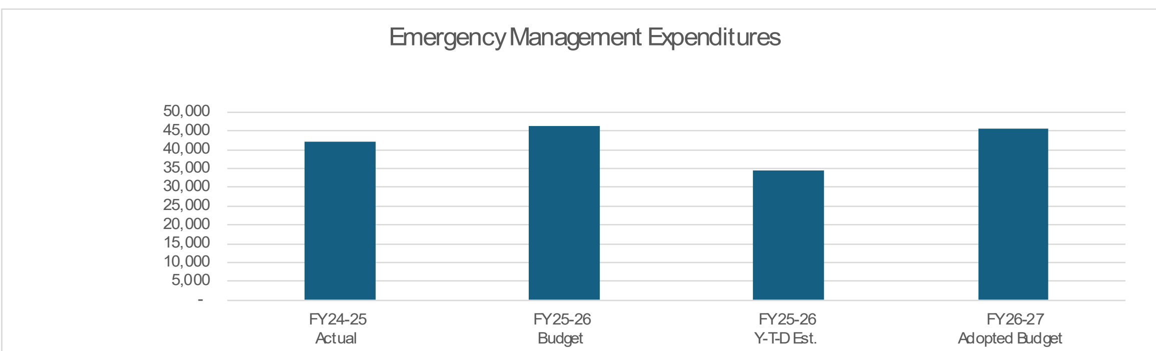
Department: 51400

Fund Description/Overview

The **Sapulpa Emergency Management Department** coordinates the City's preparedness, response, recovery, and mitigation efforts for natural and human-caused emergencies. Expenditures include emergency planning, training, exercises, public education, communication systems, coordination with regional, state, and federal partners, and maintenance of critical response resources. The department plays a vital role in strengthening community resilience and ensuring an organized, effective response to events that may impact public health, safety, and property. Centralizing these expenditures supports transparency, accountability, and efficient management of resources dedicated to emergency preparedness and response.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	14,064	17,217	13,795	15,923	(1,294)	-7.52%
Materials & Supplies	-	6,500	3,472	3,500	(3,000)	-46.15%
Other Services & Charges	28,037	22,750	17,084	26,250	3,500	15.38%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	42,101	46,467	34,351	45,673		



Emergency Management Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
PT Emergency Mgrs.	2	2	2
Total	2	2	2

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
EMERGENCY MANAGMENT (1400)								
SALARIES	10-51400-101	11,638	10,957	11,464	10,647	12,539	1,075	9%
SPECIALTY PAY	10-51400-104	-	-	-	-	-	-	0%
TENURE PAY	10-51400-107	-	-	-	-	-	-	0%
CLOTHING ALLOWANCE	10-51400-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	10-51400-124	-	-	-	-	-	-	0%
FICA TAX	10-51400-131	-	-	-	-	-	-	0%
MEDICARE TAX	10-51400-132	157	148	166	143	182	16	10%
EMPLOYEE INSURANCE	10-51400-133	1,863	1,733	3,358	1,693	1,804	(1,554)	-46%
WORKER'S COMPENSATION	10-51400-134	477	463	589	566	583	(6)	-1%
UNEMPLOYMENT	10-51400-135	-	-	25	-	25	-	0%
RETIREMENT	10-51400-136	770	763	1,615	745	790	(825)	-51%
Total Personnel Services		**14,906**	**14,064**	**17,217**	**13,795**	**15,923**		
OFFICE SUPPLIES	10-51400-201	-	-	-	-	-	-	0%
MINOR EQUIPMENT AND FURNISHING	10-51400-260	-	-	6,500	3,472	3,500	(3,000)	-46%
Total Materials and Supplies		**-**	**-**	**6,500**	**3,472**	**3,500**		
TRAINING AND TRAVEL	10-51400-301	-	-	-	-	-	-	0%
DUES AND SUBSCRIPTIONS	10-51400-302	-	-	-	-	-	-	0%
PROFESSIONAL SERVICES	10-51400-311	1,800	1,980	2,750	-	2,750	-	0%
UTILITIES	10-51400-331	4,776	6,505	8,300	7,594	8,500	200	2%
COMMUNICATIONS	10-51400-332	-	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	10-51400-351	24,820	19,551	11,700	9,490	15,000	3,300	28%
MAINTENANCE-BUILDINGS	10-51400-353	-	-	-	-	-	-	0%
MAINTENANCE-FACILITIES	10-51400-354	-	-	-	-	-	-	0%
Total Other Services & Charges		**31,396**	**28,037**	**22,750**	**17,084**	**26,250**		
EQUIPMENT	10-51400-401	-	-	-	-	-	-	0%
FURNITURE	10-51400-402	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
Total Emergency Management Expenditures		**46,301**	**42,101**	**46,467**	**34,351**	**45,673**		

Community Development

Fund: 10

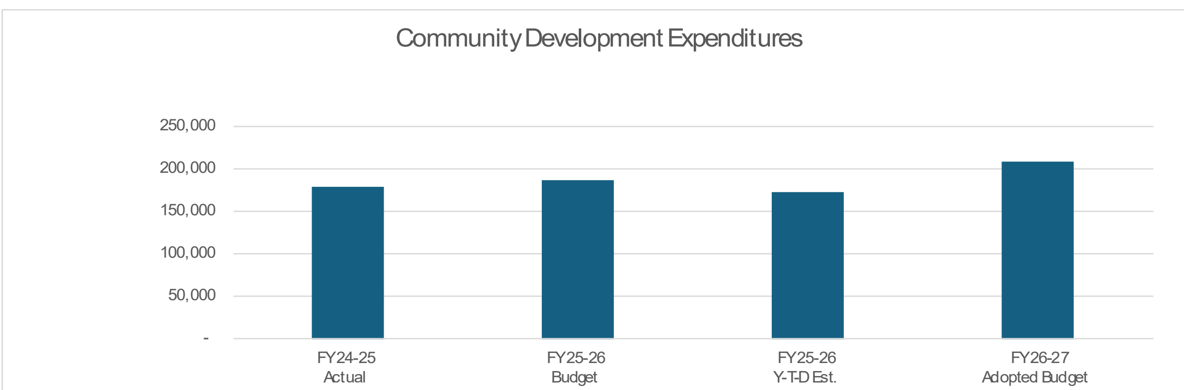
Department: 51500

Fund Description/Overview

The **Sapulpa Community Development Department** oversees planning, zoning, development review, and the implementation of policies that shape the City's long-term growth. Expenditures support land-use planning, code enforcement, permit processing, building regulation activities, inspections, economic development coordination, and redevelopment efforts aimed at improving community vitality and quality of life. The department ensures compliance with development regulations while promoting orderly, sustainable growth and investment. Centralizing these expenditures enhances transparency, accountability, and effective management of resources dedicated to guiding the City's development.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	149,450	157,644	150,221	180,041	22,397	14.21%
Materials & Supplies	2,543	5,530	2,236	5,130	(400)	-7.23%
Other Services & Charges	26,381	23,040	19,731	23,040	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	178,374	186,214	172,188	208,211		



Community Development Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Community Develop. Dir	1	1	1
Admin Assist	1	1	1
Total	2	2	2

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
COMMUNITY DEVELOPMENT (1500)								
SALARIES	10-51500-101	117,502	117,314	122,637	116,591	143,610	20,973	17%
OVERTIME	10-51500-102	-	152	-	-	-	-	0%
SPECIALTY PAY	10-51500-104	-	-	-	-	-	-	0%
TENURE PAY	10-51500-107	938	1,113	1,113	1,288	1,638	525	47%
CAR ALLOWANCE	10-51500-121	1,207	1,184	1,800	1,150	1,185	(616)	-34%
CLOTHING ALLOWANCE	10-51500-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	10-51500-124	604	592	600	573	1,800	1,200	200%
FICA TAX	10-51500-131	7,363	7,363	7,603	7,310	7,748	145	2%
MEDICARE TAX	10-51500-132	1,722	1,722	1,778	1,710	1,812	34	2%
EMPLOYEE INSURANCE	10-51500-133	14,777	14,848	15,542	14,921	15,368	(174)	-1%
WORKER'S COMPENSATION	10-51500-134	4,946	4,804	6,075	6,055	6,237	162	3%
UNEMPLOYMENT	10-51500-135	535	359	496	623	642	146	29%
RETIREMENT	10-51500-136	-	-	-	-	-	-	0%
CONTRACT LABOR	10-51500-141	-	-	-	-	-	-	0%
Total Personnel Services		**149,594**	**149,450**	**157,644**	**150,221**	**180,041**		
OFFICE SUPPLIES	10-51500-201	1,356	1,740	2,100	1,791	2,100	-	0%
FILM AND PROCESSING	10-51500-203	-	-	-	-	-	-	0%
JANITORIAL SUPPLIES	10-51500-211	-	-	-	-	-	-	0%
OPERATIONAL SUPPLIES	10-51500-214	-	-	250	-	250	-	0%
FUEL AND OIL	10-51500-221	-	-	-	-	-	-	0%
MINOR TOOLS-STOCK	10-51500-231	-	-	380	-	380	-	0%
SAFETY SUPPLIES	10-51500-241	-	-	100	-	100	-	0%
PUBLIC EDUCATION MATERIALS	10-51500-242	775	804	1,500	-	1,500	-	0%
MINOR EQUIPMENT AND FURNISHING	10-51500-260	-	-	1,200	435	800	(400)	-33%
Total Materials and Supplies		**2,131**	**2,543**	**5,530**	**2,226**	**5,130**		
TRAINING AND TRAVEL	10-51500-301	170	259	1,200	178	1,200	-	0%
DUES AND SUBSCRIPTIONS	10-51500-302	-	264	300	27	300	-	0%
PROFESSIONAL SERVICES	10-51500-311	9,374	23,395	18,000	17,484	18,000	-	0%
ADVERTISING	10-51500-312	220	-	240	-	240	-	0%
PRINTING	10-51500-313	34	657	850	247	850	-	0%
UNIFORMS	10-51500-314	130	123	-	-	-	-	0%
FEES & OTHER CHARGES	10-51500-315	-	-	150	-	150	-	0%
ABATEMENT DEMOLITION	10-51500-317	-	-	-	-	-	-	0%
NUISANCE ABATEMENTS	10-51500-318	-	-	-	-	-	-	0%
SURVEY AND TITLE SEARCH	10-51500-323	-	-	-	-	-	-	0%
COMMUNICATIONS	10-51500-332	183	183	500	158	500	-	0%
RENTAL OF EQUIPMENT	10-51500-341	-	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	10-51500-351	1,500	1,500	1,800	1,636	1,800	-	0%
MAINTENANCE-VEHICLES	10-51500-352	-	-	-	-	-	-	0%
GRAPHICS AND DESIGN	10-51500-360	-	-	-	-	-	-	0%
Total Other Services & Charges		**11,612**	**26,381**	**23,040**	**19,731**	**23,040**		
EQUIPMENT	10-51500-401	-	-	-	-	-	-	0%
FURNITURE	10-51500-402	-	-	-	-	-	-	0%
VEHICLES	10-51500-403	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	10-51500-404	-	-	-	-	-	-	0%
FACILITIES	10-51500-405	-	-	-	-	-	-	0%
BOOKS	10-51500-407	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
Total Community Development Expenditures		**163,337**	**178,374**	**186,214**	**172,178**	**208,211**		

Building Inspections

Fund: 10

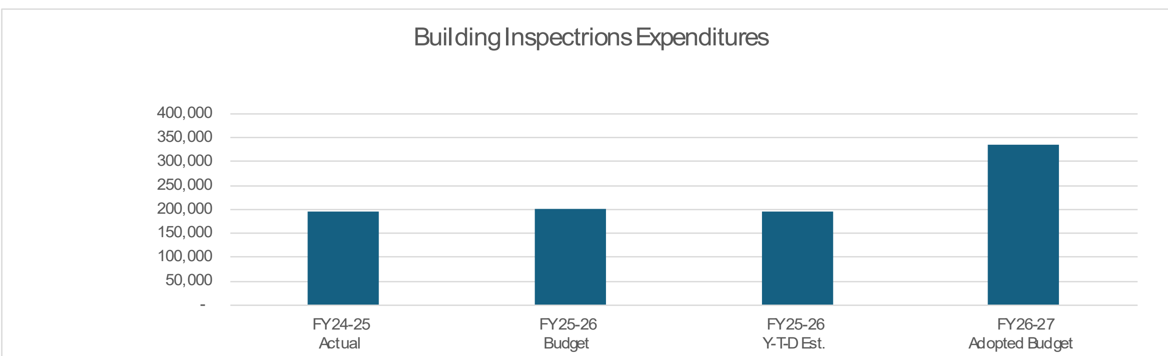
Department: 51700

Fund Description/Overview

The **Sapulpa Building Inspections Department** administers and enforces building codes and construction standards for all residential, commercial, and public projects within the City. Expenditures include personnel, plan review, field inspections, permitting, and administrative support needed to ensure compliance with building, electrical, plumbing, mechanical, and safety codes. The department plays a critical role in protecting public health, safety, and welfare by ensuring that structures are constructed and maintained in accordance with adopted regulations. Centralizing these expenditures strengthens transparency, accountability, and the effective delivery of building safety and compliance services.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	151,534	168,768	153,038	300,514	131,746	78.06%
Materials & Supplies	1,885	3,800	1,754	3,695	(105)	-2.76%
Other Services & Charges	41,734	26,100	42,234	30,350	4,250	16.28%
Capital Outlay	-	3,000	1,401	1,000	(2,000)	-66.67%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	195,153	201,668	197,026	334,559		



Building Inspections Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Strategic Operations Mgr.	1	1	1
Building Inspector	1	1	1
Building Coordinator	1	1	1
Total	3	3	3

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
BUILDING INSPECTIONS (1700)								
SALARIES	10-51700-101	118,308	116,865	131,830	128,466	258,104	126,274	96%
OVERTIME	10-51700-102	-	-	-	-	-	-	0%
SPECIALTY PAY	10-51700-104	-	-	-	-	-	-	0%
SEVERANCE PAY	10-51800-105	-	-	-	-	-	-	0%
TENURE PAY	10-51700-107	250	338	338	425	850	512	151%
CLOTHING ALLOWANCE	10-51700-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	10-51700-124	966	880	960	920	948	(12)	-1%
FICA TAX	10-51700-131	7,123	7,023	8,173	7,684	14,162	5,989	73%
MEDICARE TAX	10-51700-132	1,666	1,642	1,912	1,797	3,312	1,400	73%
EMPLOYEE INSURANCE	10-51700-133	20,159	19,226	19,364	6,574	15,752	(3,612)	-19%
WORKER'S COMPENSATION	10-51700-134	4,719	5,177	5,943	6,509	6,705	762	13%
UNEMPLOYMENT	10-51700-135	573	383	248	662	682	434	175%
RETIREMENT	10-51700-136	7,111	-	-	-	-	-	0%
Total Personnel Services		**160,875**	**151,534**	**168,768**	**153,038**	**300,514**		
OFFICE SUPPLIES	10-51700-201	182	67	200	47	200	-	0%
OPERATIONAL SUPPLIES	10-51700-214	-	9	450	-	450	-	0%
FUEL AND OIL	10-51700-221	694	1,638	2,000	1,587	1,745	(255)	-13%
MINOR TOOLS-STOCK	10-51700-231	73	-	-	-	-	-	0%
SAFETY SUPPLIES	10-51700-241	238	-	150	120	300	150	100%
MINOR EQUIPMENT AND FURNISHING	10-51700-260	175	172	1,000	-	1,000	-	0%
Total Materials and Supplies		**1,361**	**1,885**	**3,800**	**1,754**	**3,695**		
TRAINING AND TRAVEL	10-51700-301	281	3,030	5,200	399	5,200	-	0%
DUES AND SUBSCRIPTIONS	10-51700-302	50	205	250	227	500	250	100%
PROFESSIONAL SERVICES	10-51700-311	-	-	-	-	-	-	0%
PRINTING	10-51700-313	1,240	-	300	-	300	-	0%
UNIFORMS	10-51700-314	242	182	300	-	300	-	0%
FEES & OTHER CHARGES	10-51700-315	-	29,117	16,500	41,289	20,500	4,000	24%
COMMUNICATIONS	10-51700-332	297	248	1,000	250	1,000	-	0%
MAINTENANCE-EQUIPMENT	10-51700-351	55	-	1,800	-	1,800	-	0%
MAINTENANCE-VEHICLES	10-51700-352	1,212	8,952	750	68	750	-	0%
Total Other Services & Charges		**3,377**	**41,734**	**26,100**	**42,234**	**30,350**		
EQUIPMENT	10-51700-401	40,270	-	2,000	-	-	(2,000)	-100%
FURNITURE	10-51700-402	-	-	-	-	-	-	0%
VEHICLES	10-51800-403	-	-	-	-	-	-	0%
BOOKS	10-51700-407	161	-	1,000	1,401	1,000	-	0%
Total Capital Outlay		**40,431**	**-**	**3,000**	**1,401**	**1,000**		
Total Inspections Expenditures		**206,044**	**195,154**	**201,668**	**198,427**	**335,559**		

Code Enforcement

Fund: 10

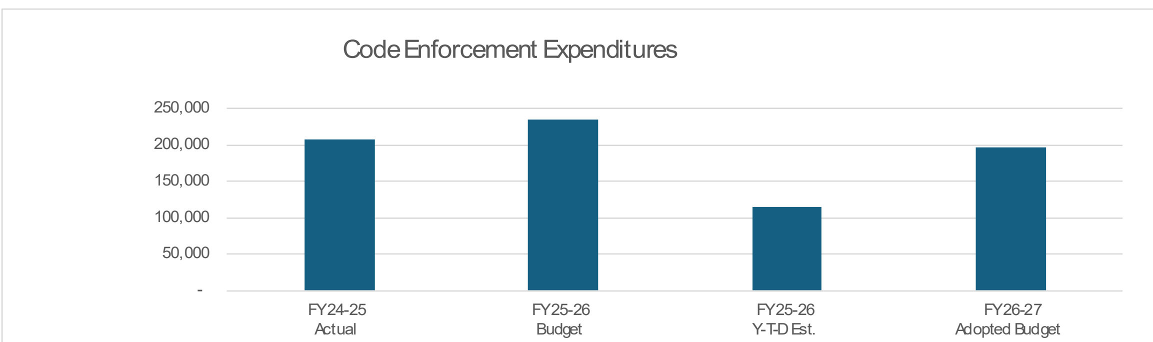
Department: 51800

Fund Description/Overview

The **Sapulpa Code Enforcement Department** is responsible for administering and enforcing municipal codes and ordinances that protect public health, safety, and community standards. Expenditures include personnel, inspections, complaint response, case management, and administrative activities required to address violations related to property maintenance, zoning, nuisances, and other regulatory requirements. The department promotes compliance through education, coordination, and enforcement, helping to preserve orderly development and maintain quality of life throughout the community. Centralizing these expenditures improves transparency, accountability, and the effective administration of code compliance services.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	54,779	58,413	57,688	68,457	10,044	17.19%
Materials & Supplies	1,305	2,300	1,624	21,164	18,864	820.17%
Other Services & Charges	112,022	132,600	56,156	107,700	(24,900)	-18.78%
Capital Outlay	40,270	42,000	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	208,376	235,313	115,468	197,321		



Code Enforcement Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Code Enforcement Officer	1	1	1
Total	2	2	2

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
CODE ENFORCEMENT (1800)								
SALARIES	10-51800-101	40,679	41,666	44,283	43,704	53,048	8,765	20%
OVERTIME	10-51800-102	44	-	-	-	-	-	0%
SPECIALTY PAY	10-51800-104	-	-	-	-	-	-	0%
SEVERANCE PAY	10-51800-105	-	-	-	-	-	-	0%
TENURE PAY	10-51800-107	-	250	338	425	850	512	151%
CLOTHING ALLOWANCE	10-51800-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	10-51800-124	361	362	360	345	355	(5)	-1%
FICA TAX	10-51800-131	2,493	2,564	2,746	2,695	3,097	351	13%
MEDICARE TAX	10-51800-132	583	600	642	630	724	82	13%
EMPLOYEE INSURANCE	10-51800-133	7,328	7,328	7,719	7,387	7,806	87	1%
WORKER'S COMPENSATION	10-51800-134	1,719	1,745	2,075	2,187	2,252	177	9%
UNEMPLOYMENT	10-51800-135	258	265	250	315	324	74	30%
RETIREMENT	10-51800-136	-	-	-	-	-	-	0%
Total Personnel Services		**53,463**	**54,779**	**58,413**	**57,688**	**68,457**		
OFFICE SUPPLIES	10-51800-201	182	130	100	40	150	50	50%
JANITORIAL SUPPLIES	10-51800-211	-	-	-	-	-	-	0%
FUEL AND OIL	10-51800-221	694	888	1,350	1,058	1,164	(186)	-14%
MINOR TOOLS-STOCK	10-51800-231	73	51	200	182	200	-	0%
SAFETY SUPPLIES	10-51800-241	238	235	150	-	150	-	0%
MINOR EQUIPMENT AND FURNISHING	10-51800-260	175	-	500	344	500	-	0%
Total Materials and Supplies		**1,361**	**1,305**	**2,300**	**1,624**	**2,164**		
TRAINING AND TRAVEL	10-51800-301	281	438	1,700	1,062	1,700	-	0%
DUES AND SUBSCRIPTIONS	10-51800-302	50	50	150	164	150	-	0%
PROFESSIONAL SERVICES	10-51800-311	-	-	-	-	-	-	0%
PRINTING	10-51800-313	1,240	1,003	1,400	1,238	1,500	100	7%
UNIFORMS	10-51800-314	242	337	700	127	700	-	0%
FEES & OTHER CHARGES	10-51800-315	-	80	250	-	250	-	0%
ABATEMENT DEMOLITION	10-51800-317	71,100	68,500	85,000	28,027	70,000	(15,000)	-18%
NUISANCE ABATEMENTS	10-51800-318	20,960	38,574	40,000	25,287	30,000	(10,000)	-25%
COMMUNICATIONS	10-51800-332	297	457	1,000	250	1,000	-	0%
MAINTENANCE-EQUIPMENT	10-51800-351	55	150	600	-	600	-	0%
MAINTENANCE-VEHICLES	10-51800-352	1,212	2,433	1,800	-	1,800	-	0%
Total Other Services & Charges		**95,437**	**112,022**	**132,600**	**56,156**	**107,700**		
EQUIPMENT	10-51800-401	-	40,270	42,000	-	-	(42,000)	-100%
VEHICLES	10-51800-403			-	-	-	-	0%
Total Capital Outlay		**-**	**40,270**	**42,000**	**-**	**-**		
Total Code Enforcement Expenditures		**150,262**	**208,376**	**235,313**	**115,468**	**178,321**		

Information Technology

Fund: 10

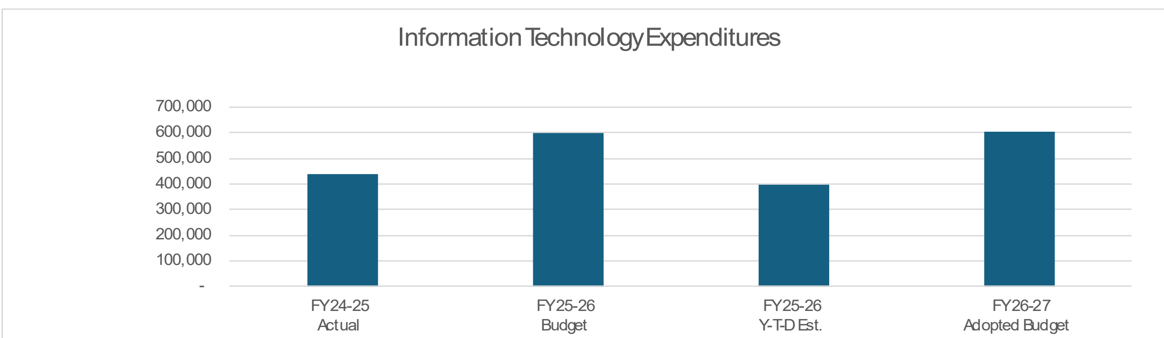
Department: 51900

Fund Description/Overview

The **Sapulpa Information Technology Department** oversees the development, maintenance, and enhancement of the City's computer systems and technology infrastructure. Expenditures support hardware and software acquisition, network systems, cybersecurity, data management, and technical support services that enable efficient and secure municipal operations. The department plays a vital role in modernizing City services, improving operational efficiency, and supporting communication and information flow across all departments. Centralizing technology expenditures ensures effective resource management, transparency, and accountability while sustaining the reliability and advancement of the City's information systems.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	16,800	-	16,800	-	0.00%
Other Services & Charges	380,612	459,000	399,145	464,922	5,922	1.29%
Capital Outlay	59,800	122,800	-	122,800	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	440,412	598,600	399,145	604,522		



Capital Outlay		
Item	**Account Number**	**Amount**
Update Computer/Electronic Equipment	10-51900-401	122,800

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
INFORMATION TECH (1900)								
MINOR EQUIPMENT AND FURNISHING	10-51900-260	4,937	-	16,800	-	16,800	-	0%
Total Materials and Supplies		**4,937**	**-**	**16,800**	**-**	**16,800**		
PROFESSIONAL SERVICES	10-51900-311	193,948	237,293	299,000	267,164	292,928	(6,072)	-2%
COMMUNICATIONS	10-51900-332	148,333	143,320	160,000	131,981	171,994	11,994	7%
MAINTENANCE-EQUIPMENT	10-51900-351	-	-	-	-	-	-	0%
Total Other Services & Charges		**342,282**	**380,612**	**459,000**	**399,145**	**464,922**		
EQUIPMENT	10-51900-401	19,349	59,800	122,800	-	122,800	-	0%
Total Capital Outlay		**19,349**	**59,800**	**122,800**	**-**	**122,800**		
Total Enforcement Technology Expenditures		**366,567**	**440,412**	**598,600**	**399,145**	**604,522**		

Non-Departmental

Fund: 10

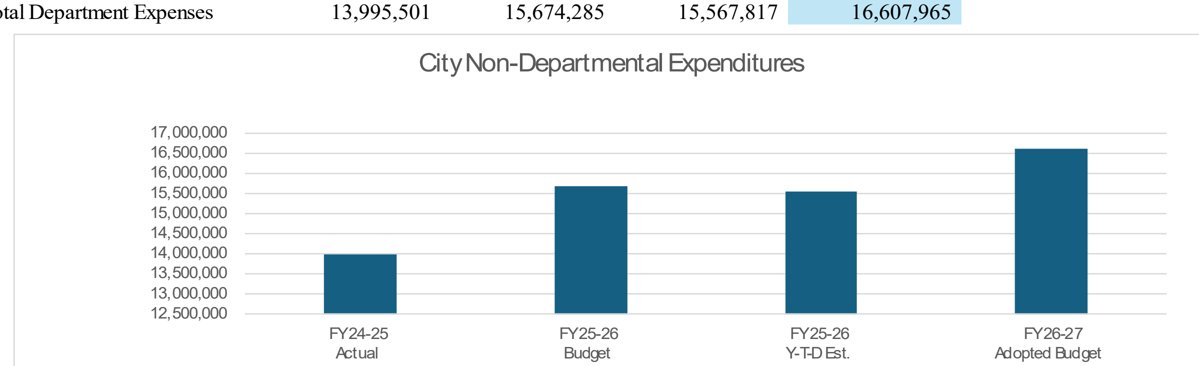
Department: 59000

Department Description/Overview

The **Sapulpa General Fund Non-Departmental Department** accounts for expenditures that support overall City operations but are not directly tied to any one operating department. These expenditures typically include insurance premiums, audit services, centralized contractual obligations, interfund transfers, and other City-wide costs. Segregating these items within a non-departmental classification ensures clarity and consistency in financial reporting while allowing individual departments to more accurately reflect their operational performance. This approach supports sound budgeting practices, enhances transparency and accountability, and provides a comprehensive view of the City's overall financial commitments within the General Fund.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	33,277	20,000	-	20,000	-	0.00%
Materials & Supplies	21,054	31,750	14,697	31,750	-	0.00%
Other Services & Charges	732,981	905,936	945,408	950,747	44,811	4.95%
Capital Outlay	18,305	200,000	-	-	(200,000)	-100.00%
Debt Services	23,256	19,380	23,256	24,000	4,620	23.84%
Transfers	13,166,628	14,497,219	14,584,456	15,581,468	1,084,249	7.48%
Total Department Expenses	13,995,501	15,674,285	15,567,817	16,607,965		



General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
NON-DEPARTMENTAL (9000)								
SALARIES	10-59000-101	-	-	-	-	-	-	0%
EMPLOYEE INSURANCE	10-59000-133	-	-	-	-	-	-	0%
WORKER'S COMPENSATION	10-59000-134		-	20,000	-	20,000	-	0%
RETIREMENT	10-59000-136	-	-	-	-	-	-	0%
CONTRACT LABOR	10-59000-141	36,477	33,277	-	-	-	-	0%
Total Personnel Services		**36,477**	**33,277**	**20,000**	**-**	**20,000**		
OFFICE SUPPLIES	10-59000-201	1,350	2,063	2,000	2,533	2,000	-	0%
POSTAGE	10-59000-202	19,043	18,317	25,000	12,011	25,000	-	0%
JANITORIAL SUPPLIES	10-59000-211	559	308	1,500	-	1,500	-	0%
COFFEE AND CONCESSION SUPPLIES	10-59000-213	-	55	1,500	-	1,500	-	0%
OPERATIONAL SUPPLIES	10-59000-214	1,029	164	-	-	-	-	0%
EMPLOYEE MOTIVATIONAL SUPPLIES	10-59000-244	830	-	1,000	-	1,000	-	0%
MINOR EQUIPMENT AND FURNISHING	10-59000-260	62	148	750	153	750	-	0%
Total Materials and Supplies		**22,871**	**21,054**	**31,750**	**14,697**	**31,750**		
TRAINING AND TRAVEL	10-59000-301	-	-	-	-	-	-	0%
DUES AND SUBSCRIPTIONS	10-59000-302	53,285	56,457	55,000	53,405	55,000	-	0%
FREIGHT CHARGES	10-59000-310	-	-	-	-	-	-	0%
PROFESSIONAL SERVICES	10-59000-311	40,000	52,025	47,000	45,823	47,000	-	0%
ADVERTISING	10-59000-312	7,991	3,368	7,500	6,982	7,500	-	0%
PRINTING	10-59000-313	-	-	3,000	-	3,000	-	0%
FEES & OTHER CHARGES	10-59000-315	31,235	36,309	31,000	46,032	48,500	17,500	56%
ECONOMIC DEVELOPMENT INCENTIVES	10-59000-319	196,374	49,855	50,000	55,000	50,000	-	0%
MAKE SAPULPA BEAUTIFUL	10-59000-320	22,060	15,143	28,000	28,000	30,000	2,000	7%
UTILITIES	10-59000-331	20,078	17,024	17,500	14,020	17,500	-	0%
COMMUNICATIONS	10-59000-332	10,950	9,745	10,000	11,869	10,000	-	0%
RENTAL OF EQUIPMENT	10-59000-341	1,812	1,812	2,000	1,979	2,000	-	0%
MAINTENANCE-EQUIPMENT	10-59000-351	18,370	17,265	23,000	24,563	25,000	2,000	9%
MAINTENANCE-BUILDINGS	10-59000-353	12,116	10,777	18,000	31,188	48,000	30,000	167%
MAINTENANCE-FACILITIES	10-59000-354	158	669	10,000	136	2,000	(8,000)	-80%
INSURANCE EXPENSE	10-59000-362	297,339	364,619	410,000	494,153	543,568	133,568	33%
OPIOID SETTLEMENT FUNDS	10-59000-393	-	97,913	193,936	132,257	61,679	(132,257)	-68%
Total Other Services & Charges		**711,768**	**732,981**	**905,936**	**945,408**	**950,747**		
EQUIPMENT	10-59000-401	-	-	-	-	-	-	0%
FURNITURE	10-59000-402	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	10-59000-404	-	3,306	-	-	-	-	0%
FACILITIES	10-59000-405	-	-	200,000	-	-	(200,000)	-100%
LAND PURCHASES	10-59000-406	-	14,998	-	-	-	-	0%
AMORTIZATION EXPENSE	10-59000-420	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**18,305**	**200,000**	**-**	**-**		
BOND EXPENSE INTEREST	10-59000-501	-	-	-	-	-	-	0%
TRUSTEE FEES	10-59000-502	-	-	-	-	-	-	0%
LEASE PAYMENTS	10-59000-505	23,256	23,256	19,380	23,256	24,000	4,620	24%
Total Debt Service		**23,256**	**23,256**	**19,380**	**23,256**	**24,000**		
TRFS OUT: SMA - 40% SALES TAX	10-59000-920S	3,551,910	3,453,350	3,154,674	3,154,674	3,312,407	157,733	5%
TRANSFER OUT: STREET & ALLEY	10-59000-930	-	-	-	-	500,000	500,000	0%
TRANSFER OUT: CEMETARY MAINTENANCE	10-59000-931	-	-	-	-	380,000	380,000	0%
TRSFR OUT: CEM.MAINT SALES TA	10-59000-931S	220,726	215,506	220,182	220,770	231,377	11,195	5%
TRANSFER OUT: GOLF COURSE	10-59000-933	-	-	-	-	-	-	0%
TRANSFER OUT: LIBRARY FUND	10-59000-934	-	-	49,429	49,428	500,000	450,571	912%
TRSFR OUT: LIBRARY SALES TAX	10-59000-934S	220,726	215,506	220,182	220,770	231,377	11,195	5%
TRANSFER OUT: PARKS & REC SERVICES	10-59000-935	-	-	-	-	506,000	506,000	0%
TRF OUT: PARKS & LEISURE	10-59000-935S	441,451	431,012	440,364	441,538	462,755	22,391	5%
TRSFR OUT: AQUATICS FUND	10-59000-936	120,000	-	-	-	-	-	0%
TRANSFER OUT: RESID CONST PARK/RE	10-59000-937	-	-	20,000	12,709	26,963	6,963	35%
TRSFR OUT: FIRE SALES TAX	10-59000-940	-	-	-	-	-	-	0%
TRF OUT:FIRE SALES TAX FD	10-59000-940S	220,726	215,506	220,182	220,770	231,377	11,195	5%
TRSF OUT: POLICE SALES TAX	10-59000-941	-	-	-	-	-	-	0%
TRF OUT:POLICE SALES TAX	10-59000-941S	220,726	215,506	220,182	220,770	231,377	11,195	5%
TRSFR OUT: SAF	10-59000-942	-	-	-	-	-	-	0%
TRSF OUT: MAJOR THOROFARE	10-59000-944	-	-	-	-	-	-	0%
TRSFR OUT: MAJOR THOR SALES TX	10-59000-944S	441,451	431,012	440,364	441,538	462,755	22,391	5%
TRSF OUT: CIP FUND	10-59000-945	420,400	-	-	67,695	-	-	0%
TRSFR OUT: CIP FUND SALES TAX	10-59000-945S	882,903	862,025	880,729	883,077	925,509	44,780	5%
TRSF OUT: WTR & SWR IMPRV FUND	10-59000-946	-	-	-	-	-	-	0%

General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
TRSFR OUT: W & S IMP SALES TAX	10-59000-946S	882,903	862,025	880,729	883,077	925,509	44,780	5%
VAC/SPAY/NEUTER ESCROW FUND	10-59000-947	-	1,000	-	1,000	-	-	0%
TRSF OUT: WATER RESOURCES	10-59000-948	-	-	-	-	-	-	0%
TRSFR OUT: WATER RES SALES TAX	10-59000-948S	1,765,806	1,724,050	1,761,457	1,766,154	1,851,018	89,561	5%
TRSF OUT: INSURANCE FUND	10-59000-955	-	-	-	-	-	-	0%
TRSF OUT: E-911	10-59000-957	400,000	230,004	418,867	418,867	-	(418,867)	-100%
TRSFR OUT:GRANT FUND	10-59000-960	-	-	-	-	175,497	175,497	0%
TRSF OUT: STREET IMPR SALES TAX	10-59000-965	-	-	1,166,236	1,166,236	-	(1,166,236)	-100%
TRSFR OUT: ST IMP SALES TAX	10-59000-965S	2,207,257	2,155,062	2,201,821	2,207,692	2,313,773	111,952	5%
TRSFR OUT: SERIES 98 CAP IMPRO	10-59000-967	-	-	-	-	-	-	0%
TRSFR OUT: SERIES 98 CAP IMPRO	10-59000-967S	2,207,257	2,155,062	2,201,821	2,207,692	2,313,773	111,952	5%
TSFR OUT: TIF APPORTIONMENT	10-59000-985	-	-	-	-	-	-	0%
Total Transfers Out		**14,204,243**	**13,166,628**	**14,497,219**	**14,584,456**	**15,581,468**		
Total Non-Departmental Expenditures		**14,998,614**	**13,995,502**	**15,674,285**	**15,567,817**	**16,607,965**		

Reserve

Fund: 10

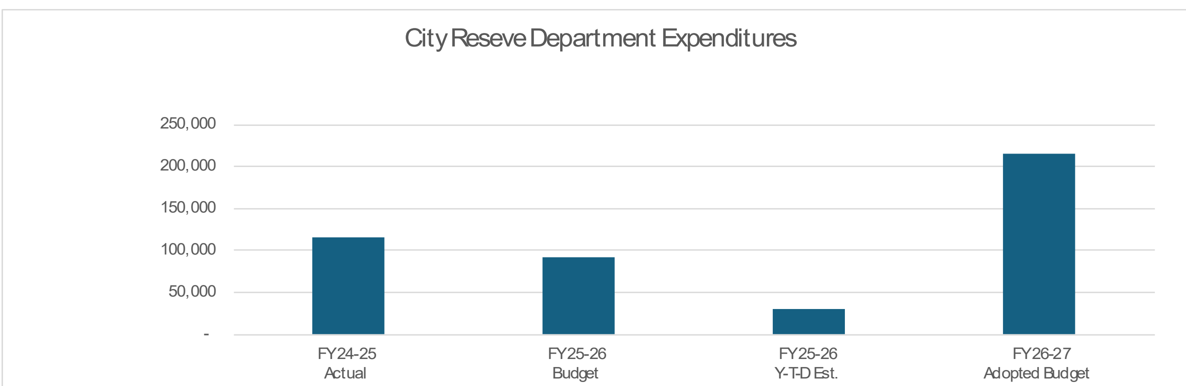
Department: 59100

Department Description/Overview

The **Sapulpa General Fund Reserve Department** provides a financial safeguard for unanticipated needs within the City's primary operating fund. Reserve resources are maintained to address unforeseen expenditures, revenue shortfalls, emergencies, and other non-routine costs that cannot be accommodated within departmental budgets. Maintaining these funds in a designated reserve classification strengthens fiscal stability, ensures continuity of essential services, and reflects prudent financial planning. This structure also enhances transparency and accountability while ensuring the City is prepared to respond effectively to financial uncertainties.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	116,332	92,000	29,656	215,000	185,344	624.98%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	116,332	92,000	29,656	215,000		



General Fund (10)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESERVE (9100)								
SEVERANCE PAY	10-59100-105	-	-	-	-	-	-	0%
CONTRACT LABOR	10-59100-141	-	-	-	-	-	-	0%
Total Personnel Services		**-**	**-**	**-**	**-**	**-**		
DUES AND SUBSCRIPTIONS	10-59100-302	-	-	-	-	-	-	0%
MAINTENANCE-FACILITIES	10-59100-354	-	-	-	-	-	-	0%
CONTINGENCY	10-59100-390	204,112	116,332	92,000	29,565	215,000	123,000	134%
CONTINGENCY FOR SALARY ADJUSTMENTS	10-59100-392	-	-	-	-	-	-	0%
Total Other Services & Charges		**204,112**	**116,332**	**92,000**	**29,565**	**215,000**		
EQUIPMENT	10-59100-401	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	10-59100-404	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
TRSF OUT: WATER RESOURCES	10-59100-948	-	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**	**-**		
Total Reserve Expenditures		**204,112**	**116,332**	**92,000**	**29,565**	**215,000**		
Total Expenditures		**29,909,663**	**29,788,087**	**33,406,586**	**31,187,264**	**36,464,497**		
Total Income/(Deficit)		**(464,311)**	**310,892**	**507,607**	**(942,647)**	**1,478,888**		

SAPULPA	**SAPULPA DEVELOPMENT AUTHORITY FUND**

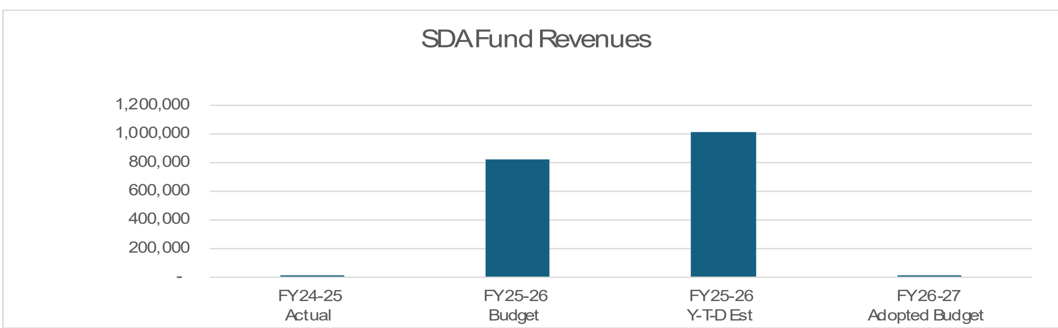
Fund: 15

Fund Description/Overview

The Sapulpa Development Authority Fund is a special fund used to track spending on major economic development projects and related capital improvements within the community. It is primarily used to account for expenditures on economic development capital outlay, such as land, infrastructure, buildings, or other long-term assets intended to attract or support businesses, create jobs, and strengthen the local tax base. By separating these costs from the City's regular operating funds, the Sapulpa Development Authority Fund provides clear transparency over how dedicated economic development resources are invested and helps ensure they are used for their intended long-term growth purposes.

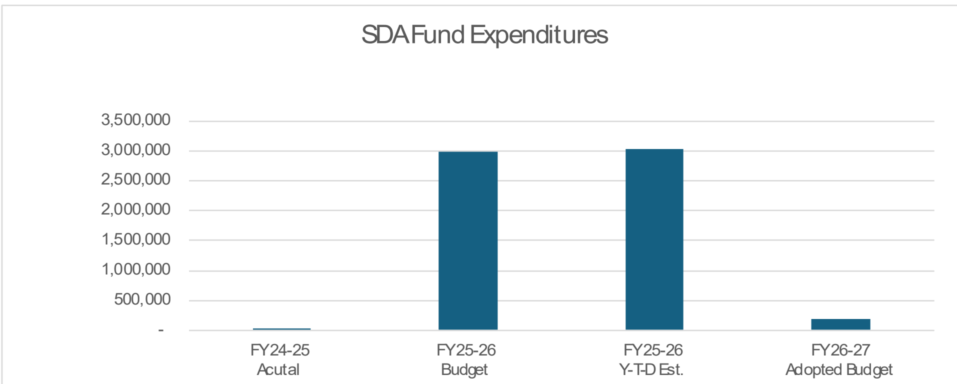
Revenues

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ (118,508)	$ -	$ 558,576		
Grant Revenue	-	1,624,667	1,500,000	-	(1,624,667)	-100.00%
Interest Income	12,781	12,000	14,249	12,000	-	0.00%
Misc. Revenue	-	810,000	1,000,000	-	(810,000)	-100.00%
Total Operating Income	12,781	822,000	1,014,249	12,000		
Total Transfers	-	694,949	540,289	-	(694,949)	-100.00%
Total Revenues	**12,781**	**1,398,441**	**1,554,538**	**570,576**		



Expenditures

Category	FY 24-25 Acutal	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	10,210	2,844,851	3,022,522	-	(3,022,522)	-100.00%
Debt Services	-	141,443	-	185,596	185,596	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	10,210	2,986,294	3,022,522	185,596		
Total Expenditures	**10,210**	**2,986,294**	**3,022,522**	**185,596**		



Sapulpa Development Fund (15)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
REVENUES								
BUDGETED BEG FUND BALANCE	15-00000-4000	-	-	(118,508)	-	558,576		
GRANT REVENUE	15-00000-4399.10	-	-	1,624,667	1,500,000	-	(1,624,667)	-100%
INTEREST	15-00000-4081	20,482	12,781	12,000	14,249	12,000	-	0%
LOAN PROCEEDS	15-00000-4203	-	-	810,000	1,000,000	-	(810,000)	-100%
REIMBURSEMENTRS	15-00000-4086	-	-	-	-	-	-	0%
							-	0%
TRSFR IN: GENERAL FUND	15-00000-4910	-	-	-	-	-	-	0%
TRSF IN: SMA	15-00000-4920	30,000	-	-	-	-	-	0%
TRSF IN: FIRE CASH FUND	15-00000-4940	-	-	185,596	-	-	(185,596)	-100%
TRSF IN: GO BOND CONSTRUCT FUND	15-00000-4983	-	-	540,289	540,289	-	(540,289)	-100%
Total Resources		**50,482**	**12,781**	**3,054,044**	**3,054,538**	**570,576**		
EXPENDITURES								
SAP DEVELOPMENT AUTH (1500)								
PROFESSIONAL SERVICES	15-59100-311	-	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**-**	**-**	**-**		
FACILITIES	15-51500-405	-	10,210	2,844,851	3,022,522	-	(2,844,851)	-100%
LAND PURCHASES	15-59100-406	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**10,210**	**2,844,851**	**3,022,522**	**-**		
BOND EXPENSE INTEREST	15-51500-501	29,333	-	141,443	-	44,153	(97,290)	-69%
TRUSTEE FEES	15-51500-502	-	-	44,153	-	141,443	97,290	220%
Total Debt Service		**29,333**	**-**	**141,443**	**-**	**44,153**		
BOND EXPENSE INTEREST	15-59100-501	-	-	-	-	-	-	0%
NOTE PAYMENTS	15-59100-502A	-	-	-	-	-	-	0%
Total Debit Service		**-**	**-**	**-**	**-**	**-**		
TRSFER OUT: CAP IMPRV FUND		-	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**	**-**		
Total SAP Development Auth		**29,333**	**10,210**	**2,986,294**	**3,022,522**	**44,153**		
Total Expenditures		**29,333**	**10,210**	**2,986,294**	**3,022,522**	**44,153**		
Total Income/(Deficit)		**21,149**	**2,571**	**67,750**	**32,016**	**526,423**		

SAPULPA MUNICIPAL AUTHORITY FUND

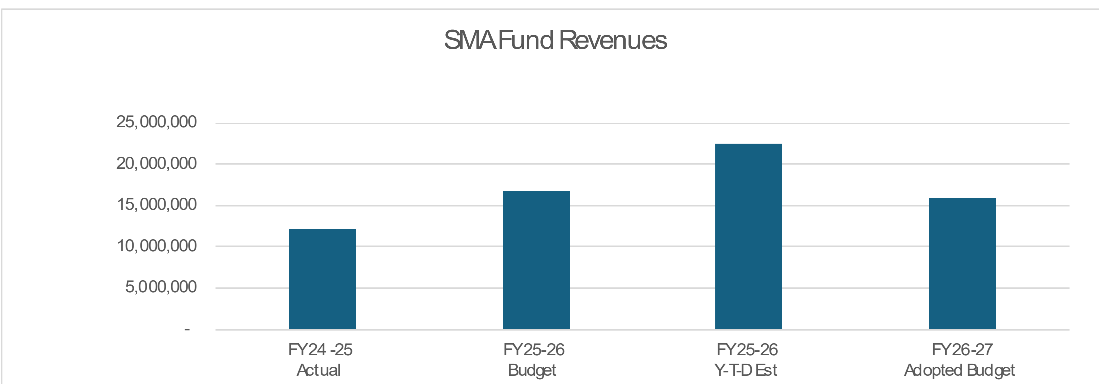
Fund: 20

Fund Description/Overview

The Sapulpa Municipal Authority is utilized to account for and manage the financial resources, operations, and activities of the City's public trust. The Authority is responsible for providing essential public utility services to residents, businesses, and industries throughout the community, including water distribution, wastewater collection and treatment, and sanitation services. In addition to daily utility operations, the SMA is responsible for maintaining, repairing, and improving critical infrastructure such as water lines, sewer lines, lift stations, treatment facilities, and sanitation equipment to ensure the continued delivery of safe, reliable, and efficient services.

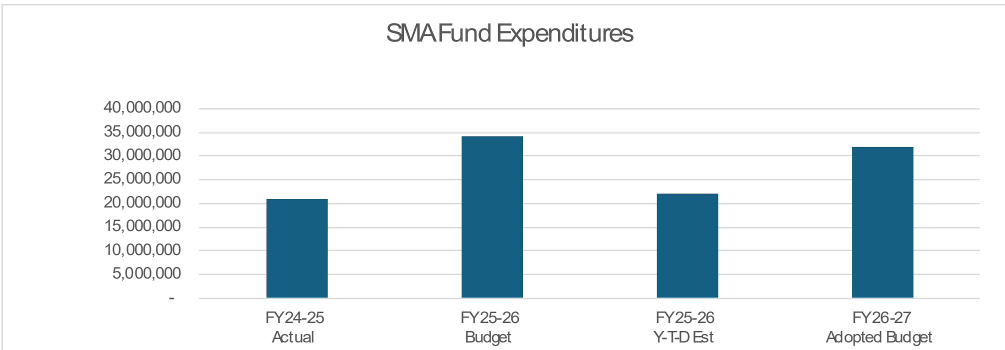
Resources

Category	FY 24 -25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 4,837,417	$ -	$ 14,166,836		
Total Inter-Govermental	-	1,786,500	-	1,786,500	-	0.00%
Permits	6,836	15,499	26,291	23,511	8,012	51.69%
Charges for Services	11,695,248	12,915,985	12,477,872	13,548,679	632,694	4.90%
Interest Income	140,018	55,499	346,510	355,935	300,436	541.34%
Misc. Revenue	371,283	2,019,579	9,584,651	142,105	(1,877,474)	-92.96%
Total Operating Income	12,213,385	16,793,062	22,435,324	15,856,730		
Total Transfers	6,094,467	7,754,129	5,911,203	4,707,541	(3,046,588)	-39.29%
Total Resources	**18,307,852**	**29,384,608**	**28,346,527**	**34,731,107**	6,384,580	22.52%



Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	2,527,681	1,254,958	1,161,152	1,347,681	92,723	7.39%
Materials & Supplies	626,990	643,300	556,927	721,417	78,117	12.14%
Other Services & Charges	2,987,370	5,255,482	4,601,530	5,682,262	426,780	8.12%
Total Operating Expenses	6,142,041	7,153,740	6,319,609	7,751,360		
Capital Outlay	2,452,969	13,009,419	2,418,583	9,612,660	(3,396,759)	-26.11%
Debt Services	4,323,859	5,578,244	4,963,674	4,518,260	(1,059,984)	-19.00%
Transfers Out	8,148,350	8,360,014	8,301,774	9,963,407	1,603,393	19.18%
Total Non Operating Exp	14,925,178	26,947,677	15,684,031	24,094,327		
Total Expenditures	**21,067,219**	**34,101,417**	**22,003,640**	**31,845,687**		



Sapulpa Municipal Authority Fund Employees

Department	Actual FY 2024-2025	Actual FY 2025-2026	Budget FY 2026-2027
Trust Attorney	1	1	1
SMA Administration	2	2	2
Utility Billing	5	5	5
Water Treatment	8	8	8
Wastewater Treatment	11	0	0
Total Employees	27	16	16

Capital Outlay

Department	**Amount**
Utility Services	22,347
Water Treatment Plant	950,000
Wastewater Treatment Plant	100,000

Capital Project

Department	**Amount**
Sewer Line Construction	8,540,313

Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	20-00000-4000	-	4,837,417	-	14,166,836		
WATER REVENUE	20-00000-4041	4,090,344	4,900,000	4,518,573	4,550,279	(349,721)	-7%
WATER MASTER METER	20-00000-4042	1,041,114	986,000	1,014,005	1,100,000	114,000	12%
WATER TAPS	20-00000-4045	43,750	43,000	47,127	196,366	153,366	357%
SEWER TAPS	20-00000-4046	27,000	35,000	66,951	52,224	17,224	49%
REFUSE COLLECTION	20-00000-4047	1,453,846	1,467,985	1,502,829	1,673,576	205,591	14%
SEWER REVENUE	20-00000-4048	4,291,070	4,800,000	4,774,591	5,342,131	542,131	11%
TANEHA SEWER	20-00000-4055.20	653,123	470,000	553,796	634,103	164,103	35%
TRUCKED WASTE	20-00000-4061.20	-	100,000	-	-	(100,000)	-100%
COVENANT LIVING ANNUAL PAYMENT	20-00000-4062.20	95,000	114,000	-	-	(114,000)	-100%
Total Charges for Services		**11,695,248**	**12,915,985**	**12,477,872**	**13,548,679**		
IND PRETREATMENT PERMIT FEES	20-00000-4058.20	6,836	15,499	26,291	23,511	8,012	52%
Total Permit Fees		**6,836**	**15,499**	**26,291**	**23,511**		
GRANT REVENUE	20-00000-4030	-	1,786,500	-	1,786,500	-	0%
Total Inter-Governmental Revenues		**-**	**1,786,500**	**-**	**1,786,500**		
INTEREST	20-00000-4081	3	15,499	2	5,935	(9,564)	-62%
INTEREST ON RESTRICTED ASSETS	20-00000-4081.01	140,015	40,000	346,508	350,000	310,000	775%
Total Interest Revenue		**140,018**	**55,499**	**346,510**	**355,935**		
PENALTIES	20-00000-4043	173,089	190,000	189,705	-	(190,000)	-100%
SHORT/LONG	20-00000-4049	(25)	-	31	-	-	0%
RECYCLING CENTER	20-00000-4057.20	400	600	240	448	(152)	-25%
E-COMMERCE PROCESSING FEE	20-00000-4079	-	-	-	-	-	0%
MISCELLANEOUS REVENUE	20-00000-4080	131,171	150,000	129,268	135,000	(15,000)	-10%
COLLECTION REVENUE	20-00000-4085	16,433	30,000	3,196	6,657	(23,343)	-78%
REIMBURSEMENTS	20-00000-4086	50,215	56,500	61,075	-	(56,500)	-100%
REIMBURSEMENTS - IND PRETREAT	20-00000-4086A	-	10,000	-	-	(10,000)	-100%
SALE OF CAPITAL ASSETS	20-00000-4087	-	-	-	-	-	0%
LOAN PROCEEDS	20-00000-4203	-	1,582,479	9,201,136	-	(1,582,479)	-100%
CONTRIBUTED CAPITAL REVENUE	20-00000-4900	-	-	-	-	-	0%
Total Miscellaneous Revenue		**371,283**	**2,019,579**	**9,584,651**	**142,105**		
TRSFR IN: GENERAL FUND(SALES T	20-00000-4910S	3,453,350	3,522,914	3,154,674	3,312,407	(210,507)	-6%
TRSF IN: STORMWATER FUND	20-00000-4929	73,200	-	-	-	-	0%
TRSF IN: WATER & SEWER IMPROVEMENT FUND	20-00000-4936	-	-	-	-	-	0%
TRSF IN: WATER RESOURCES	20-0000-4948	-	991,529	991,529	-	(991,529)	-100%
TSFR OM: SWR SYS & DEV	20-00000-4949	-	1,474,686	-	-	(1,474,686)	-100%
TRFS IN: GRANTS/AID FUND	20-00000-4960	-	-	-	350,000	350,000	0%
TRFS IN: STR IMPR SALES TAX	20-00000-4965T	1,617,913	-	-	-	-	0%
TRSF IN: SEWER SYS DEV FUND	20-00000-4967	950,004	1,765,000	1,765,000	1,045,134	(719,866)	-41%
TRSF IN: 98 CIP TRUSTEE BANK	20-00000-4967T	-	-	-	-	-	0%
Total Transfers In		**6,094,467**	**7,754,129**	**5,911,203**	**4,707,541**		
Total Resources		**18,307,852**	**29,384,608**	**28,346,526**	**34,731,107**		

SAPULPA	**TRUST ATTORNEY**

Fund: 20

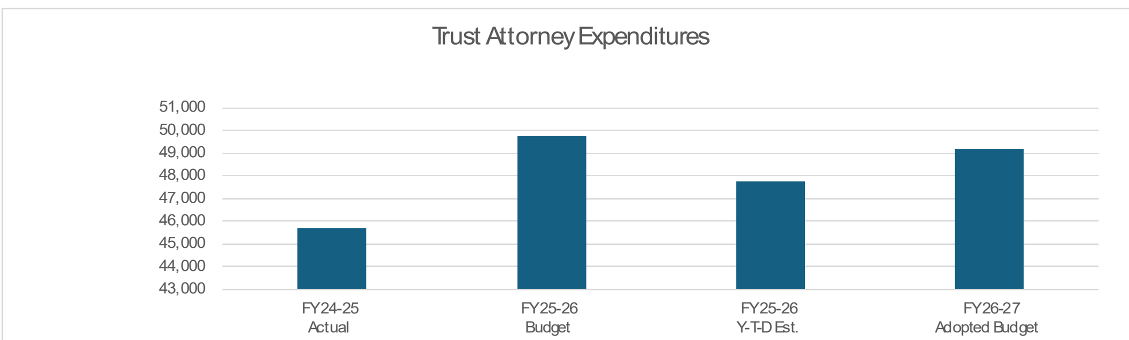
Department: 50400

Fund Description/Overview

The **Sapulpa Municipal Authority Trust Attorney Department** is responsible for providing legal services and support to the Trust Authority. Expenditures include advisory services, contract and document review, compliance oversight, litigation support, and representation of the Authority in legal matters. Centralizing these legal services ensures consistency, mitigates risk, and supports informed decision-making across all Authority operations.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	45,697	49,783	47,772	49,205	1,433	3.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	45,697	49,783	47,772	49,205		



SMA Trust Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2025-2026
Trust Attorney	1	1	1

Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
EXPENDITURES							
TRUST ATTORNEY (0400)							
SALARIES	20-50400-101	36,130	34,263	37,031	38,141	3,878	11%
SPECIALTY PAY	20-50400-104	-	-	-	-	-	0%
TENURE PAY	20-50400-107	-	460	-	-	(460)	-100%
CLOTHING ALLOWANCE	20-50400-122	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	20-50400-124	-	2,208	-	-	(2,208)	-100%
FICA TAX	20-50400-131	1,966	2,124	2,173	2,238	114	5%
MEDICARE TAX	20-50400-132	460	497	508	523	26	5%
EMPLOYEE INSURANCE	20-50400-133	4,243	4,653	4,490	4,625	(28)	-1%
WORKER'S COMPENSATION	20-50400-134	1,379	1,782	1,765	1,818	36	2%
UNEMPLOYMENT	20-50400-135	-	58	-	-	(58)	-100%
RETIREMENT	20-50400-136	1,519	3,738	1,805	1,859	(1,879)	-50%
Total Personnel Services		**45,697**	**49,783**	**47,772**	**49,205**		
Total Trust Attorney Expenditures		**45,697**	**49,783**	**47,772**	**49,205**		

SMA ADMINISTRATION

Fund: 20

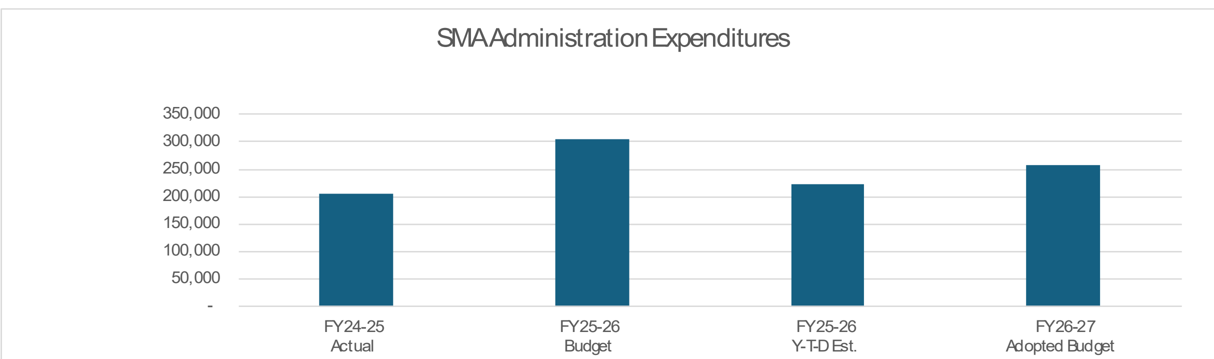
Department: 52200

Fund Description/Overview
The **SMA Administration Department** provides general administration and oversight for the Sapulpa Municipal Authority's utility operations, including water, sewer, and solid waste services. Expenditures support centralized management, coordination of utility functions, personnel, professional services, office operations, and other administrative tasks required to ensure efficient delivery of essential public services.

Funding is derived from SMA operating revenues and is restricted to eligible administrative and managerial activities. Through effective leadership and organizational support, the department promotes operational efficiency, regulatory compliance, and long-term sustainability of the Authority's utility systems.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	204,068	301,901	218,783	252,524	(49,377)	-16.36%
Materials & Supplies	1,226	2,550	2,902	2,610	60	2.35%
Other Services & Charges	-	500	109	2,500	2,000	400.00%
Capital Outlay	3,308	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	205,294	304,951	221,794	257,634		



SMA Administration Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Public Works Director	1	1	1
Admin Assistant	1	1	1
Total Employees	**2**	**2**	**2**

Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
ADMINISTRATION (2200)							
SALARIES	20-52200-101	149,366	208,291	156,960	188,116	(20,175)	-10%
OVERTIME	20-52200-102	-	-	-	-	-	0%
SPECIALTY PAY	20-52200-104	-	-	-	-	-	0%
SEVERANCE PAY	20-52200-105	-	-	-	-	-	0%
TENURE PAY	20-52200-107	2,338	2,425	2,425	2,780	355	15%
CAR ALLOWANCE	20-52200-121	-	-	-	-	-	0%
CLOTHING ALLOWANCE	20-52200-122	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	20-52200-124	947	960	960	989	29	3%
FICA TAX	20-52200-131	8,931	12,914	9,372	10,728	(2,186)	-17%
MEDICARE TAX	20-52200-132	2,089	3,020	2,192	2,509	(511)	-17%
EMPLOYEE INSURANCE	20-52200-133	30,029	51,496	31,487	31,393	(20,103)	-39%
WORKER'S COMPENSATION	20-52200-134	6,267	18,054	10,732	11,054	(7,000)	-39%
UNEMPLOYMENT	20-52200-135	427	744	630	649	(95)	-13%
RETIREMENT	20-52200-136	3,675	3,997	4,025	4,306	309	8%
CONTRACT LABOR	20-52200-141	-	-	-	-	-	0%
Total Personnel Services		**204,068**	**301,901**	**218,783**	**252,524**		
OFFICE SUPPLIES	20-52200-201	59	100	-	100	-	0%
FILM AND PROCESSING	20-52200-203	-	-	-	-	-	0%
JANITORIAL SUPPLIES	20-52200-211	-	-	-	-	-	0%
FUEL AND OIL	20-52200-221	1,138	1,200	913	1,260	60	5%
MINOR TOOLS-STOCK	20-52200-231	-	-	-	-	-	0%
SAFETY SUPPLIES	20-52200-241	29	250	-	250	-	0%
MINOR EQUIPMENT AND FURNISHING	20-52200-260	-	1,000	1,989	1,000	-	0%
Total Materials & Supplies		**1,226**	**2,550**	**2,902**	**2,610**		
TRAINING AND TRAVEL	20-52200-301	-	500	-	1,000	500	100%
DUES AND SUBSCRIPTIONS	20-52200-302	-	500	-	-	(500)	-100%
PROFESSIONAL SERVICES	20-52200-311	-	1,000	-	-	(1,000)	-100%
ADVERTISING	20-52200-312	-	150	-	-	(150)	-100%
PRINTING	20-52200-313	-	200	-	-	(200)	-100%
UNIFORMS	20-52200-314	-	125	-	200	75	60%
SURVEY AND TITLE SEARCH	20-52200-323	-	-	-	125	125	0%
COMMUNICATIONS	20-52200-332	-	-	-	1,000	1,000	0%
RENTAL OF EQUIPMENT	20-52200-341	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	20-52200-351	-	2,500	-	-	(2,500)	-100%
MAINTENANCE-VEHICLES	20-52200-352	-	500	109	-	(500)	-100%
Total Other Services & Charges		**-**	**500**	**109**	**2,500**		
EQUIPMENT	20-52200-401	-	-	-	-	-	0%
FURNITURE	20-52200-402	-	-	-	-	-	0%
BUILDING AND FIXTURES	20-52200-404	-	-	-	-	-	0%
FACILITIES	20-52200-405	-	-	-	-	-	0%
BOOKS	20-52200-407	-	-	-	-	-	0%
DEPRECIATION EXPENSE	20-52200-410	3,308	-	-	-	-	0%
Total Capital Outlay		**3,308**	**-**	**-**	**-**		
Total Administration Expenditures		**208,603**	**304,951**	**221,795**	**257,634**		

UTILITY SERVICES

Fund: 20

Department: 52300

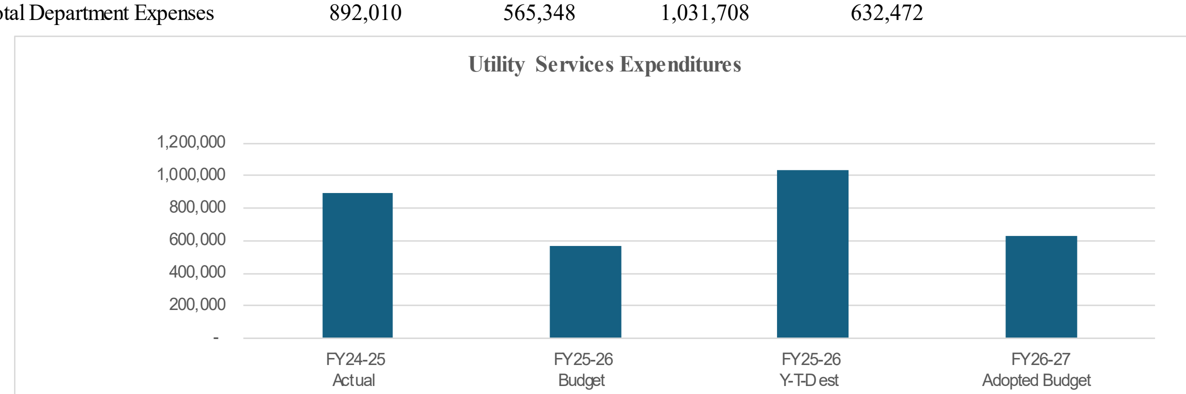
Fund Description/Overview

The **Sapulpa Municipal Authority Utility Services Department** manages customer utility account operations, including meter reading, billing, account setup and closure, and support for water, sewer, and solid waste services. Expenditures include personnel, billing system operations, customer service functions, postage, and administrative support.

Funding for the Utility Services Department is derived from the Sapulpa Municipal Authority's operating revenues and allocated resources necessary to support billing and customer service operations. Expenditures are restricted to eligible costs associated with personnel, billing systems, customer service operations, postage, and related administrative expenses. The department also provides support in addressing customer inquiries and resolving concerns related to utility usage and billing, including investigation of high-bill complaints. Through accurate billing practices and responsive customer service, the Utility Services Department supports operational efficiency, revenue integrity, and customer satisfaction for the Authority's utility systems.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	231,957	259,008	249,237	314,963	55,955	21.60%
Materials & Supplies	10,499	11,000	8,015	17,472	6,472	58.84%
Other Services & Charges	566,813	295,340	774,456	277,690	(17,650)	-5.98%
Capital Outlay	82,741	-	-	22,347	22,347	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	892,010	565,348	1,031,708	632,472		



Sapulpa Municipal Authority Fund Employees

Department	Actual FY 2024-2025	Actual FY 2025-2026	Budgeted FY 22026-2027
Service Person	1	1	1
Sr. Utility Clerk	2	2	2
Meter Reader	2	2	2
Total	**5**	**5**	**5**

Capital Outlay		
Item	**Account Number**	**Amount**
Handheld Meter Reader	20-52300-401	16,000
Toughbook Computer	20-52300-401	5,500
Office Chairs	20-52300-402	847

Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
UTILITY SERVICES (2300)							
SALARIES	20-52300-101	171,971	177,008	182,619	226,306	49,298	28%
OVERTIME	20-52300-102	3,006	2,500	2,419	2,500	-	0%
SPECIALTY PAY	20-52300-104	-	-	-	-	-	0%
SEVERANCE PAY	20-52300-105	750	-	-	-	-	0%
SICK LEAVE INCENTIVE	20-52300-106	1,065	1,581	1,298	1,581	-	0%
TENURE PAY	20-52300-107	3,988	4,163	4,163	4,693	530	13%
CLOTHING ALLOWANCE	20-52300-122	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	20-52300-124	(750)	-	-	-	-	0%
FICA TAX	20-52300-131	10,639	10,974	11,214	12,837	1,863	17%
MEDICARE TAX	20-52300-132	2,488	2,567	2,622	3,002	435	17%
EMPLOYEE INSURANCE	20-52300-133	27,372	46,730	30,146	46,689	(41)	0%
WORKER'S COMPENSATION	20-52300-134	6,756	8,015	9,120	9,394	1,379	17%
UNEMPLOYMENT	20-52300-135	947	1,488	1,544	1,590	102	7%
RETIREMENT	20-52300-136	3,725	3,982	4,091	6,371	2,389	60%
CONTRACT LABOR	20-52300-141	-	-	-	-	-	0%
Total Personnel Services		**231,957**	**259,008**	**249,237**	**314,963**		
OFFICE SUPPLIES	20-52300-201	769	800	185	800	-	0%
POSTAGE	20-52300-202	-	-	-	-	-	0%
JANITORIAL SUPPLIES	20-52300-211	-	-	-	-	-	0%
OPERATIONAL SUPPLIES	20-52300-214	-	-	-	-	-	0%
FUEL AND OIL	20-52300-221	8,013	8,500	6,545	7,199	(1,301)	-15%
MINOR TOOLS-STOCK	20-52300-231	44	500	589	8,273	7,773	1555%
SAFETY SUPPLIES	20-52300-241	176	500	150	500	-	0%
MINOR EQUIPMENT AND FURNISHING	20-52300-260	1,497	700	545	700	-	0%
Total Materials & Supplies		**10,499**	**11,000**	**8,015**	**17,472**		
TRAINING AND TRAVEL	20-52300-301	73	1,000	259	1,000	-	0%
DUES AND SUBSCRIPTIONS	20-52300-302	-	100	-	100	-	0%
BAD DEBT EXPENSE	20-52300-309	-	-	-	-	-	0%
PROFESSIONAL SERVICES	20-52300-311	102,923	97,600	101,504	98,250	650	1%
ADVERTISING	20-52300-312	-	-	-	-	-	0%
PRINTING	20-52300-313	130	130	136	130	-	0%
UNIFORMS	20-52300-314	528	1,200	569	1,200	-	0%
FEES & OTHER CHARGES	20-52300-315	438,176	190,000	643,887	150,000	(40,000)	-21%
COMMUNICATIONS	20-52300-332	2,166	2,310	1,789	2,310	-	0%
RENTAL OF EQUIPMENT	20-52300-341	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	20-52300-351	20,908	-	23,620	21,700	21,700	0%
MAINTENANCE-VEHICLES	20-52300-352	1,908	3,000	2,692	3,000	-	0%
MAINTENANCE-BUILDINGS	20-52300-353	-	-	-	-	-	0%
MAINTENANCE-FACILITIES	20-52300-354	-	-	-	-	-	0%
Total Other Services & Charges		**566,813**	**295,340**	**774,456**	**277,690**		
EQUIPMENT	20-52300-401	-	-	-	21,500	21,500	0%
FURNITURE	20-52300-402	-	-	-	847	847	0%
VEHICLES	20-52300-403	-	-	-	-	-	0%
DEPRECIATION EXPENSE	20-52300-410	82,741	-	-	-	-	0%
Total Capital Outlay		**82,741**	**-**	**-**	**22,347**		
Total Utility Services Expenditures		**892,011**	**565,348**	**1,031,708**	**632,472**		

Water Treatment Plant

Fund: 20

Department: 52400

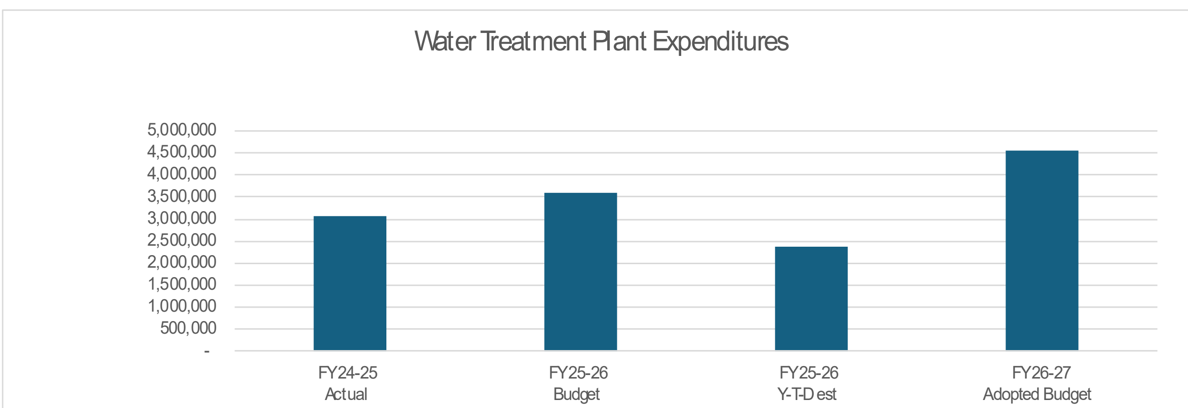
Fund Description/Overview

The **Sapulpa Water Treatment Plant Department** manages the treatment and delivery of safe, reliable potable water to the community in accordance with all applicable regulatory standards. Expenditures support the operation and maintenance of treatment facilities, equipment, and processes required to ensure water quality, system efficiency, and protection of public health. Costs include personnel, chemicals, utilities, laboratory testing, repairs, and capital improvements.

Centralizing these activities promotes transparency, accountability, and strong financial management while supporting the continuous provision of this essential public utility.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D est	FY 26-27 `Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	592,378	624,266	629,610	730,990	106,724	17.10%
Materials & Supplies	550,324	620,450	539,936	692,035	71,585	11.54%
Other Services & Charges	1,305,903	1,796,746	1,138,789	2,115,420	318,674	17.74%
Capital Outlay	598,061	500,000	8,618	950,000	450,000	90.00%
Debt Services	20,962	64,458	64,457	64,457	(1)	0.00%
Total Department Expenses	3,067,628	3,605,920	2,381,410	4,552,902		



Water Treatment Plant Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Wtr. Treatment Plant Supervisor	1	1	1
Chief Operator	1	1	1
WTP Operator	4	4	4
WTP Lab Operator	1	1	1
WTP Maintenance	1	1	1
Total	**8**	**8**	**8**

Capital Outlay		
Item	**Account Number**	**Amount**
Sahoma Raw Water Pump Station	20-52600-401	450,000
Water Treatment Plant Generator	20-52600-401	500,000

Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
WATER TREATMENT (2400)							
SALARIES	20-52400-101	372,436	381,306	355,524	471,941	90,635	24%
OVERTIME	20-52400-102	27,528	50,550	73,598	50,550	-	0%
HOLIDAY PAY	20-52400-103	13,391	13,400	14,406	14,838	1,438	11%
SPECIALTY PAY	20-52400-104	-	-	-	-	-	0%
SEVERANCE PAY	20-52400-105	1,517	-	-	-	-	0%
SICK LEAVE INCENTIVE	20-52400-106	5,883	7,600	4,947	7,600	-	0%
TENURE PAY	20-52400-107	7,701	7,964	7,626	8,863	899	11%
CAR ALLOWANCE	20-52400-121	(1,005)	-	-	-	-	0%
CLOTHING ALLOWANCE	20-52400-122	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	20-52400-124	2,330	2,280	1,920	1,978	(302)	-13%
FICA TAX	20-52400-131	25,381	23,641	27,160	26,745	3,104	13%
MEDICARE TAX	20-52400-132	5,936	5,529	6,352	6,255	726	13%
EMPLOYEE INSURANCE	20-52400-133	93,927	98,196	95,515	98,381	185	0%
WORKER'S COMPENSATION	20-52400-134	15,071	18,544	19,647	20,236	1,692	9%
UNEMPLOYMENT	20-52400-135	1,312	1,984	2,498	2,573	589	30%
RETIREMENT	20-52400-136	20,971	13,272	20,418	21,031	7,759	58%
CONTRACT LABOR	20-52400-141	-	-	-	-	-	0%
Total Personnel Services		**592,378**	**624,266**	**629,610**	**730,990**		
OFFICE SUPPLIES	20-52400-201	400	750	777	720	(30)	-4%
POSTAGE	20-52400-202	447	500	247	500	-	0%
JANITORIAL SUPPLIES	20-52400-211	481	1,000	1,122	1,840	840	84%
CHEMICALS	20-52400-212	511,274	573,640	517,477	637,002	63,362	11%
COFFEE AND CONCESSION SUPPLIES	20-52400-213	-	-	-	-	-	0%
OPERATIONAL SUPPLIES	20-52400-214	10,032	15,000	9,112	11,400	(3,600)	-24%
FUEL AND OIL	20-52400-221	6,443	10,000	7,521	8,273	(1,727)	-17%
MINOR TOOLS-STOCK	20-52400-231	1,741	1,500	1,790	1,500	-	0%
SAFETY SUPPLIES	20-52400-241	928	3,060	1,414	2,500	(560)	-18%
MINOR EQUIPMENT AND FURNISHING	20-52400-260	18,577	15,000	477	28,300	13,300	89%
Total Materials & Supplies		**550,324**	**620,450**	**539,936**	**692,035**		
TRAINING AND TRAVEL	20-52400-301	1,805	1,500	58	3,711	2,211	147%
DUES AND SUBSCRIPTIONS	20-52400-302	6,433	5,000	4,032	4,700	(300)	-6%
BAD DEBT EXPENSE	20-52400-309	-	-	-	-	-	0%
PROFESSIONAL SERVICES	20-52400-311	214,414	283,890	211,971	352,370	68,480	24%
PROF SVCS-ENG (DESIGN, BID)	20-52400-311A	17,150	57,186	-	57,186	-	0%
PROF SVCS-ENG (CA & INSP)	20-52400-311B	-	-	-	-	-	0%
PROF SVCS-TESTING	20-52400-311D	-	-	-	-	-	0%
ADVERTISING	20-52400-312	-	150	-	-	(150)	-100%
PRINTING	20-52400-313	-	-	-	-	-	0%
UNIFORMS	20-52400-314	-	2,500	-	2,500	-	0%
FEES & OTHER CHARGES	20-52400-315	-	-	-	493,907	493,907	0%
FEES & OTHER CHG-ODEQ/STA	20-52400-315A	10,401	10,000	1,588	-	(10,000)	-100%
FEES & OTH CHG-SKIATOOK	20-52400-315B	153,875	494,770	115,075	-	(494,770)	-100%
WATER PURCHASE	20-52400-322	34,082	30,500	29,629	30,500	-	0%
UTILITIES	20-52400-331	270,766	300,000	284,619	358,750	58,750	20%
COMMUNICATIONS	20-52400-332	2,509	2,500	2,395	2,500	-	0%
RENTAL OF EQUIPMENT	20-52400-341	336	1,000	795	1,200	200	20%
DISPOSAL OF SLUDGE	20-52400-345	263,983	280,000	313,654	264,004	(15,996)	-6%
MAINTENANCE-EQUIPMENT	20-52400-351	987	2,000	975	2,000	-	0%
MAINTENANCE-VEHICLES	20-52400-352	2,594	2,000	2,081	2,800	800	40%
MAINTENANCE-BUILDINGS	20-52400-353	-	5,000	152	18,500	13,500	270%
MAINTENANCE-FACILITIES	20-52400-354	326,569	318,750	171,767	520,792	202,042	63%
Total Other Services & Charges		**1,305,903**	**1,796,746**	**1,138,789**	**2,115,420**		
EQUIPMENT	20-52400-401	-	-	-	-	-	0%
FURNITURE	20-52400-402	-	-	-	-	-	0%
VEHICLES	20-52400-403	-	-	-	-	-	0%
BUILDING AND FIXTURES	20-52400-404	-	-	-	-	-	0%
FACILITIES	20-52400-405	-	500,000	8,618	950,000	450,000	90%
						-	0%
DEPRECIATION EXPENSE	20-52400-410	598,061	-	-	-	-	0%
Total Capital Outlay		**598,061**	**500,000**	**8,618**	**950,000**		

Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
DEBT SERVICE - WATER RIGHTS	20-52400-504	20,962	64,458	64,457	64,457	(1)	0%
Total Debt Service		**20,962**	**64,458**	**64,457**	**64,457**	**(1)**	
Total Total Water Treatment Expenditures		**3,067,629**	**3,605,920**	**2,381,411**	**4,552,902**	**(1)**	

SAPULPA	**Wastewater Treatment Plant**

Fund: 20

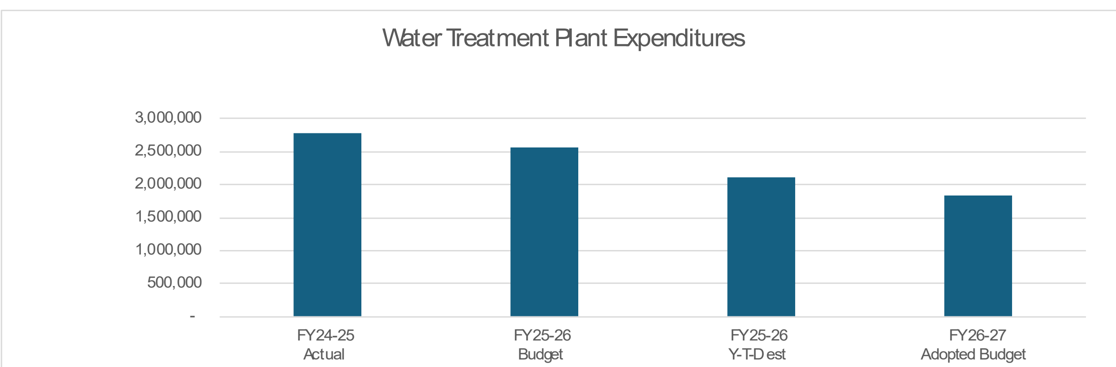
Department: 52500

Fund Description/Overview

The **City of Sapulpa Wastewater Treatment Plant Department** is established to account for the costs associated with the treatment and disposal of wastewater in a manner that protects public health and complies with all applicable environmental regulations. The operation and management of this facility are provided through a professional services agreement with Veolia, ensuring experienced oversight and efficient system performance. Expenditures within this department include contractual service fees, utilities, maintenance, laboratory testing, and capital improvements necessary to support ongoing operations. By segregating these activities within a dedicated department, the City promotes transparency, accountability, and sound financial management while ensuring the reliable and compliant treatment of wastewater for the community.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	439,053	-	794	-	-	0
Materials & Supplies	62,863	-	3,892	-	-	0.00%
Other Services & Charges	912,781	1,725,490	1,620,750	1,734,976	9,486	0.55%
Capital Outlay	1,374,737	835,777	479,716	100,000	(735,777)	-88.04%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	2,789,434	2,561,267	2,105,152	1,834,976		



Wastewater Treatment Plant Employees

Position	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
WWTP Treatment Plant Supervisor	1	-	-
WWTP Operator	8	-	-
WWTP Lab Operator	1	-	-
WWTP Maintenance	-	-	-
Total	**11**	**-**	**-**

Capital Outlay		
Item	**Account Number**	**Amount**
Misc. Upgrades to the WWTP	20-52500-405	100,000

Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
WASTEWATER TREATMENT (2500)							
SALARIES	20-52500-101	308,814	-	-	-	-	0%
OVERTIME	20-52500-102	(3,662)	-	-	-	-	0%
HOLIDAY PAY	20-52500-103	15,058	-	-	-	-	0%
SPECIALTY PAY	20-52500-104	-	-	-	-	-	0%
SEVERANCE PAY	20-52500-105	24,553	-	-	-	-	0%
SICK LEAVE INCENTIVE	20-52500-106	-	-	-	-	-	0%
TENURE PAY	20-52500-107	5,915	-	-	-	-	0%
CAR ALLOWANCE	20-52500-121	(1,427)	-	-	-	-	0%
CLOTHING ALLOWANCE	20-52500-122	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	20-52500-124	472	-	-	-	-	0%
FICA TAX	20-52500-131	22,548	-	-	-	-	0%
MEDICARE TAX	20-52500-132	5,273	-	-	-	-	0%
EMPLOYEE INSURANCE	20-52500-133	34,504	-	-	-	-	0%
WORKER'S COMPENSATION	20-52500-134	16,642	-	-	-	-	0%
UNEMPLOYMENT	20-52500-135	1,705	-	722	-	-	0%
RETIREMENT	20-52500-136	8,658	-	-	-	-	0%
CONTRACT LABOR	20-52500-141	-	-	-	-	-	0%
Total Personnel Services		**439,053**	**-**	**722**	**-**		
OFFICE SUPPLIES	20-52500-201	654	-	-	-	-	0%
POSTAGE	20-52500-202	-	-	-	-	-	0%
JANITORIAL SUPPLIES	20-52500-211	496	-	-	-	-	0%
CHEMICALS	20-52500-212	20,535	-	-	-	-	0%
OPERATIONAL SUPPLIES	20-52500-214	1,364	-	-	-	-	0%
OPERATING SUPPLIES-LAB	20-52500-214-.01	11,859	-	-	-	-	0%
FUEL AND OIL	20-52500-221	8,946	-	3,538	-	-	0%
MINOR TOOLS-STOCK	20-52500-231	2,002	-	-	-	-	0%
SAFETY SUPPLIES	20-52500-241	1,638	-	-	-	-	0%
MINOR EQUIPMENT AND FURNISHING	20-52500-260	15,367	-	-	-	-	0%
Total Materials & Supplies		**62,863**	**-**	**3,538**	**-**		
TRAINING AND TRAVEL	20-52500-301	2,882	-	271	-	-	0%
DUES AND SUBSCRIPTIONS	20-52500-302	6,620	-	-	-	-	0%
BAD DEBT EXPENSE	20-52500-309	-	-	-	-	-	0%
PROFESSIONAL SERVICES	20-52500-311	249,695	1,504,827	1,295,297	1,595,117	90,290	6%
PROF SVCS-TESTING	20-52500-311D	25,783	-	-	-	-	0%
ADVERTISING	20-52500-312	-	-	-	-	-	0%
PRINTING	20-52500-313	108	-	-	-	-	0%
UNIFORMS	20-52500-314	-	-	-	-	-	0%
FEES & OTHER CHARGES	20-52500-315	23,366	-	80,915	19,900	19,900	0%
SEWAGE DISPOSAL FEE	20-52500-325	33,008	-	24,250	35,000	35,000	0%
UTILITIES	20-52500-331	249,740	-	(3,549)	-	-	0%
COMMUNICATIONS	20-52500-332	836	-	311	-	-	0%
RENTAL OF EQUIPMENT	20-52500-341	3,009	-	-	-	-	0%
DISPOSAL OF SLUDGE	20-52500-345	63,192	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	20-52500-351	13,862	-	40,025	-	-	0%
MAINTENANCE-VEHICLES	20-52500-352	5,484	-	71	-	-	0%
MAINTENANCE-BUILDINGS	20-52500-353	1,694	-	109	-	-	0%
MAINTENANCE-FACILITIES	20-52500-354	233,503	220,663	183,049	84,959	(135,704)	-61%
Total Other Services & Charges		**912,781**	**1,725,490**	**1,620,750**	**1,734,976**		
EQUIPMENT	20-52500-401	-	-	-	-	-	0%
VEHICLES	20-52500-403	-	-	-	-	-	0%
BUILDING AND FIXTURES	20-52500-404	-	-	-	-	-	0%
FACILITIES	20-52500-405	8,333	-		100,000	100,000	0%
FACILITIES - CONTRACT	20-52500-405B	-	835,777	479,716	-	(835,777)	-100%
DEPRECIATION EXPENSE	20-52500-410	1,366,404	-	-	-	-	0%
Total Capital Outlay		**1,374,737**	**835,777**	**479,716**	**100,000**		
Total Wastewater Treatment Expenditures		**2,789,434**	**2,561,267**	**2,104,726**	**1,834,976**		

UTILITY MAINTENANCE

Fund: 20

Department: 52600

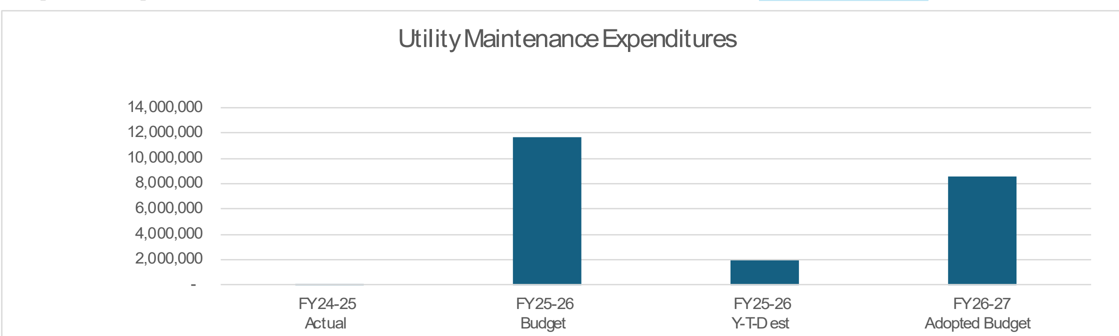
Fund Description/Overview

The **Sapulpa Utility Maintenance Department** accounts for expenditures related to the implementation and completion of the Oklahoma Water Resources Board (OWRB) Series 2025 Projects. These projects support the maintenance, rehabilitation, and improvement of the City's utility infrastructure to ensure long-term system reliability, regulatory compliance, and operational efficiency.

Expenditures may include construction, engineering services, equipment, and other project-related costs required to carry out capital improvements. Centralizing these activities within a dedicated department enhances transparency, accountability, and effective oversight of bond-funded utility infrastructure upgrades.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Capital Outlay	123,535	11,671,526	1,930,248	8,540,313	6,610,065	56.63%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	123,535	11,671,526	1,930,248	8,540,313		



Capital Outlay		
Item	**Account Number**	**Amount**
Hobson Sewer Line	20-52600-405	237,340
New Sapulpa Rd Sanitary Sewer Replacement	20-52600-405	1,600,000
Ozark (West) Sewer Main Extension	20-52600-405	5,010,000
East Side Sewer Main Extension	20-52600-405	3,291,928
Other Water/Sewer Projects	20-52600-405	1,692,973

Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
UTLITY MAINTENANCE (2600)							
FACILITIES	20-52600-405	-	11,671,526	1,930,248	8,540,313	(3,131,213)	-27%
DEPRECIATION EXPENSE	20-52600-410	123,535	-	-	-	-	0%
Total Capital Outlay		**123,535**	**11,671,526**	**1,930,248**	**8,540,313**		
Total Utility Maintenance Expenditures		**123,535**	**11,671,526**	**1,930,248**	**8,540,313**		

INDUSTRIAL PRETREATMENT

Fund: 20

Department: 52800

Fund Description/Overview

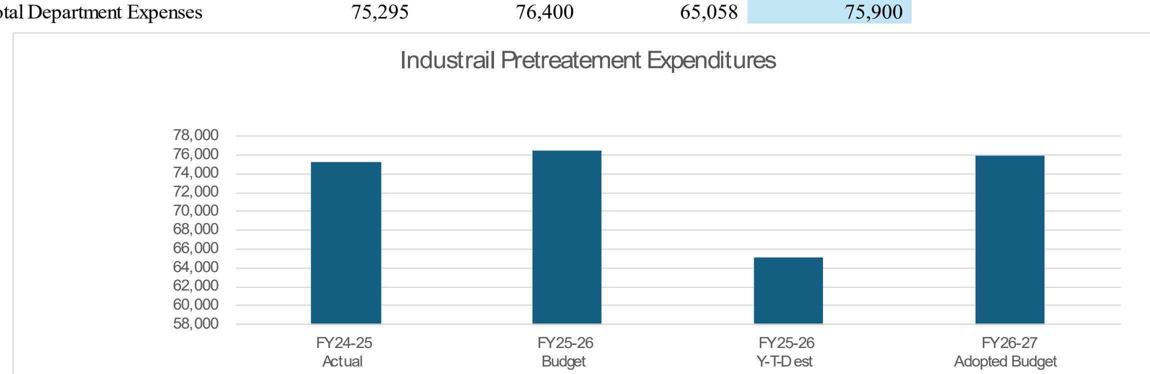
The **SMA Industrial Pretreatment Department** manages the City's industrial pretreatment program, which regulates and monitors industrial and commercial wastewater discharged into the sanitary sewer system. The department ensures compliance with local, state, and federal environmental regulations, including standards enforced by the Oklahoma Department of Environmental Quality (DEQ).

The program is professionally administered through a contracted services provider that assists with permitting, inspections, sampling, compliance monitoring, and enforcement. Expenditures include contracted program administration, laboratory analysis, inspection services, compliance reporting, enforcement activities, and related administrative support.

Through effective oversight, the program protects the integrity of the wastewater system, ensures regulatory compliance, and safeguards public health and the environment.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	63,000	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	12,295	76,400	65,058	75,900	(500)	-0.65%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	75,295	76,400	65,058	75,900		



Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
INDUSTRIAL PRETREATMENT (2800)							
CONTRACT LABOR	20-52800-141	63,000	-	-	-	-	0%
Total Personnel Services		**63,000**	**-**	**-**	**-**		
Total Materials & Supplies		**-**	**-**	**-**	**-**		
TRAINING AND TRAVEL	20-52800-301	-	-	-	-	-	0%
DUES AND SUBSCRIPTIONS	20-52800-302	-	-	-	-	-	0%
PROFESSIONAL SERVICES	20-52800-311	1,875	63,000	51,545	63,000	-	0%
PROF SVCS-TESTING	20-52800-311D	10,420	10,400	5,449	10,400	-	0%
PROF SERV - INDUSTRY TESTING	20-52800-311E	-	2,500	2,149	2,500	-	0%
ADVERTISING	20-52800-312	-	500	-	-	(500)	-100%
FEES & OTHER CHARGES	20-52800-315	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	20-52800-351	-	-	-	-	-	0%
MAINTENANCE-BUILDINGS	20-52800-353	-	-	-	-	-	0%
Total Other Services & Charges		**12,295**	**76,400**	**59,144**	**75,900**		
EQUIPMENT	20-52800-401	-	-	-	-	-	0%
DEPRECIATION EXPENSE	20-52800-410	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**		
Total Industrial Pretreatment Expenditures		**75,295**	**76,400**	**59,144**	**75,900**		

SOLID WASTE

Fund: 20

Department: 52700

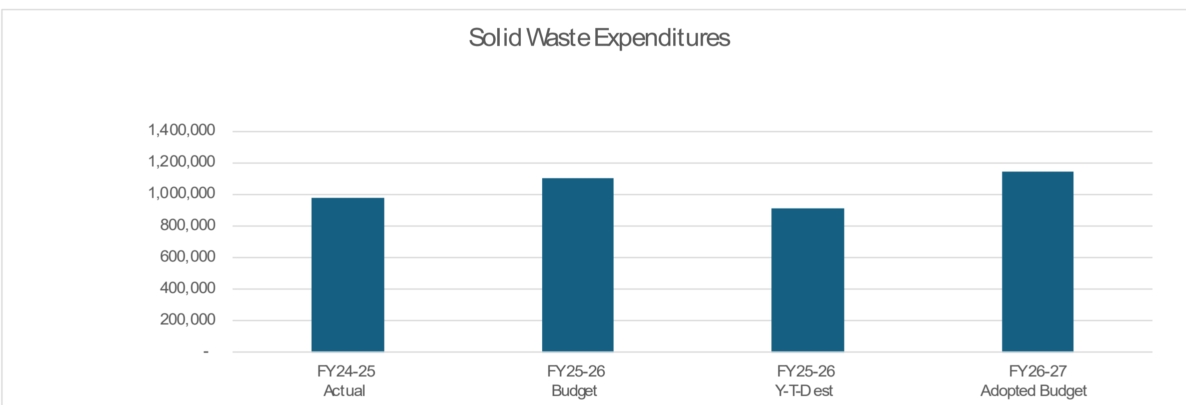
Fund Description/Overview

The **SMA Solid Waste Department** accounts for the resources and expenditures necessary for the collection and disposal of municipal solid waste within the City of Sapulpa. The department ensures the efficient and reliable removal of residential and commercial refuse, supporting public health, sanitation, and overall community cleanliness.

Solid waste operations are carried out through a contracted services agreement with **Waste Management**, which provides the expertise and operational capacity for collection, transportation, and disposal of solid waste. Centralizing these expenditures strengthens transparency, accountability, and the effective management of essential sanitation services.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	951,528	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	24,104	1,100,000	914,152	1,145,620	45,620	4.15%
Capital Outlay	5,116	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Total Department Expenses	975,632	1,100,000	914,152	1,145,620		



Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
SOLID WASTE (2700)							
CONTRACT LABOR	20-52700-141	951,528	-	-	-	-	0%
Total Personnel Services		**951,528**	**-**	**-**	**-**		
Total Materials & Supplies							
DUES AND SUBSCRIPTIONS	20-52700-302	-	-	-	-	-	0%
BAD DEBT EXPENSE	20-52700-309	-	-	-	-	-	0%
PROFESSIONAL SERVICES	20-52700-311	-	1,069,600	899,544	1,133,776	64,176	6%
PRINTING	20-52700-313	-	400	-	400	-	0%
UNIFORMS	20-52700-314	-	-	-	-	-	0%
FEES & OTHER CHARGES	20-52700-315	-	-	-	-	-	0%
FEES & OTH CHG - HAULING	20-52700-315B	-	30,000.00	14,608	30,000	-	0%
UTILITIES	20-52700-331	-	-	-	-	-	0%
RENTAL OF EQUIPMENT	20-52700-341	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	20-52700-351	-	-	-	-	-	0%
MAINTENANCE-BUILDINGS	20-52700-353	-	-	-	-	-	0%
CONTINGENCY	20-52700-391	24,104	-	-	-	-	0%
Total Other Services & Charges		**24,104**	**1,100,000**	**914,152**	**1,164,176**		
EQUIPMENT	20-52700-401	-	-	-	-	-	0%
FURNITURE	20-52700-402	-	-	-	-	-	0%
BUILDING AND FIXTURES	20-52700-404	-	-	-	-	-	0%
FACILITIES	20-52700-405	-	-	-	-	-	0%
DEPRECIATION EXPENSE	20-52700-410	516	-	-	-	-	0%
Total Capital Outlay		**516**	**-**	**-**	**-**		
Total Solid Waste Expenditures		**976,148**	**1,100,000**	**914,152**	**1,164,176**		

NON DEPARTMENTAL

Fund: 20

Department: 59000

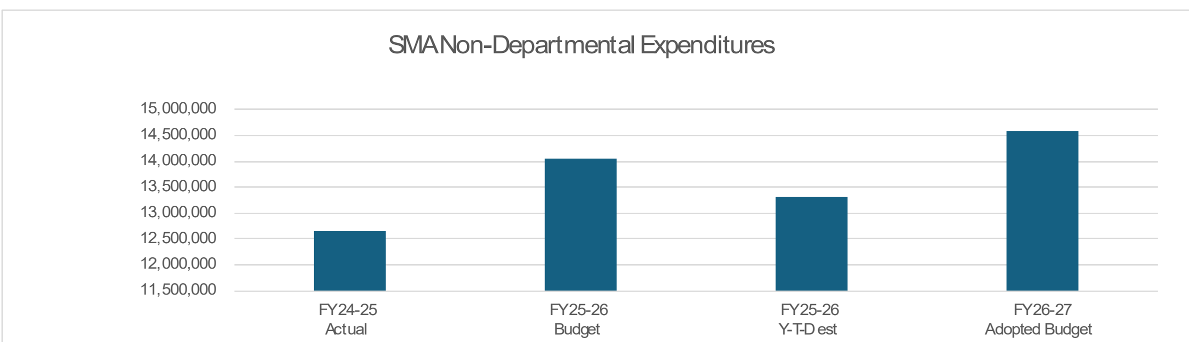
Fund Description/Overview

The **SMA Non-Departmental Department** accounts for expenditures that support overall Authority operations but are not attributable to any specific operational department. These expenditures typically include debt service payments, interfund transfers, insurance premiums, audit services, and other centralized obligations essential to system-wide functions.

By segregating these costs within a non-departmental classification, the Authority ensures clearer financial reporting and allows operating departments to reflect their true performance. This structure supports sound budgeting practices, promotes transparency, and provides a comprehensive view of the Authority's financial commitments and resources.

Expenditures

Materials & Supplies	2,077	9,300	2,535	9,300	-	0.00%
Other Services & Charges	60,956	140,884	94,130	161,600	20,716	14.70%
Capital Outlay	128,391	2,116	-	-	(2,116)	-100.00%
Debt Serviced	4,302,897	5,513,786	4,899,216	4,453,803	(1,059,983)	-19.22%
Transfers Out	8,148,350	8,360,014	8,301,774	9,963,407	1,603,393	19.18%
Total Department Expenses	12,642,671	14,046,100	13,312,683	14,588,110		



Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
NON-DEPARTMENTAL (9000)							
WORKERS COMPENSATION		-	20,000	-	-	(20,000)	-100%
CONTRACT LABOR	20-59000-141	-	-	15,028	-	-	0%
Total Personnel Services	**27**	**-**	**20,000**	**15,028**	**-**		
OFFICE SUPPLIES	20-59000-201	1,558	1,000	2,500	1,000	-	0%
JANITORIAL SUPPLIES	20-59000-211	308	800	-	800	-	0%
OPERATIONAL SUPPLIES	20-59000-214	63	500	-	500	-	0%
SAFETY SUPPLIES	20-59000-241	-	6,500	-	6,500	-	0%
MINOR EQUIPMENT AND FURNISHING	20-59000-260	148	500	35	500	-	0%
Total Materials & Supplies		**2,077**	**9,300**	**2,535**	**9,300**		
PROFESSIONAL SERVICES	20-59000-311	21,870	49,000	51,533	67,600	18,600	38%
ADVERTISING	20-59000-312	-	-	-	-	-	0%
FEES & OTHER CHARGES	20-59000-315	758	1,500	1,078	1,500	-	0%
UTILITIES	20-59000-331	16,674	57,884	14,020	60,000	2,116	4%
RENTAL OF EQUIPMENT	20-59000-341	1,812	2,500	1,979	2,500	-	0%
MAINTENANCE-EQUIPMENT	20-59000-351	16,655	20,000	19,140	20,000	-	0%
MAINTENANCE-BUILDINGS	20-59000-353	3,188	5,000	3,069	5,000	-	0%
MAINTENANCE-FACILITIES	20-59000-354	-	5,000	3,311	5,000	-	0%
Total Other Services & Charges		**60,956**	**140,884**	**94,130**	**161,600**		
EQUIPMENT	20-59000-401	-	2,116	-	-	(2,116)	-100%
FURNITURE	20-59000-402	-	-	-	-	-	0%
BUILDING AND FIXTURES	20-59000-404	5,000	-	-	-	-	0%
FACILITIES	20-59000-405	-	-	-	-	-	0%
DEPRECIATION EXPENSE	20-59000-410	15,865	-	-	-	-	0%
AMORTIZATION EXPENSE	20-59000-420	-	-	-	-	-	0%
LOSS ON SALE OF FIXED ASSETS	20-59000-430	-	-	-	-	-	0%
Total Capital Outlay		**20,866**	**2,116**	**-**	**-**		
BOND EXPENSE INTEREST	20-59000-501	-	1,664,082	111,513	1,523,991	(140,091)	-8%
REV BOND EXP-SERIES 2020	20-59000-501H	3,857,355	3,535,689	4,191,014	2,921,012	(614,677)	-17%
G.O. BOND INTEREST	20-59000-501I	-	314,015	560,892	-	(314,015)	-100%
TRUSTEE FEES	20-59000-502	8,250	-	35,251	8,800	8,800	0%
NOTE PAYABLE EXPENSE	20-59000-502A	26,526	-	545	-	-	0%
JUDGEMENTS	20-59000-503	410,766	-	-	-	-	0%
LEASE PAYMENTS	20-59000-505	-	-	-	-	-	0%
BOND ISSUE COSTS	20-59000-506	-	-	-	-	-	0%
LOAN PAYMENT-PUMP STATION AM NATL BANK	20-59000-510	-	-	-	-	-	0%
Total Debt Service		**4,302,897**	**5,513,786**	**4,899,216**	**4,453,803**		
TSFR OUT: GENERAL FIXED ASSETS	20-59000-903	-	-	-	-	-	0%
TRANSFER OUT: GENERAL FUND	20-59000-910	3,390,000	2,892,000	2,892,000	4,750,000	1,858,000	64%
TRFS OUT:GENERAL - 40% SALESTX	20-59000-910S	3,453,350	3,522,914	3,154,674	3,312,407	(210,507)	-6%
TSFR OUT: SDA	20-59000-915	-	-	-	-	-	0%
TRANSFER OUT: STOWMWATER	20-59000-929	-	-	-	-	-	0%
TRANSFER OUT: STREET & ALLEY	20-59000-930	140,004	525,000	525,000	-	(525,000)	-100%
TRANSFER OUT: CEMETARY MAINTENANCE	20-59000-931	159,996	210,000	210,000	-	(210,000)	-100%
TRF OUT:HUNTING & FISHING	20-59000-932	9,996	-	-	-	-	0%
TRANSFER OUT: GOLF COURSE	20-59000-933	305,004	301,000	301,000	301,000	-	0%
TRANSFER OUT: LIBRARY FUND	20-59000-934	240,000	260,000	260,000	-	(260,000)	-100%
TRANSFER OUT: PARKS & REC SERVICES	20-59000-935	414,996	404,000	404,000	-	(404,000)	-100%
TRF OUT:SWIMMING POOL	20-59000-936	35,004	34,000	34,000	150,000	116,000	341%
TRSF OUT: POLICE SALES TAX	20-59000-941	-	-	-	-	-	0%
TRSF OUT: MAJOR THOROFARE	20-59000-944	-	-	-	-	-	0%
TRSF OUT: CIP FUND	20-59000-945	-	-	310,000	-	-	0%
TRSF OUT: WTR & SWR IMPRV FUND	20-59000-946	-	211,100	211,100	750,000	538,900	255%
TRSF OUT: WATER RESOURCES	20-59000-948	-	-	-	-	-	0%
TSFR OUT: SWR SYS & DEV	20-59000-949	-	-	-	-	-	0%
TRSF OUT: INSURANCE FUND	20-59000-955	-	-	-	-	-	0%
TRSF OUT: E-911	20-59000-957	-	-	-	600,000	600,000	0%
TRSF OUT: GRANTS	20-59000-960	-	-	-	200,000	200,000	0%

Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
TRSF OUT: STREET IMPR SALES TAX	20-59000-965	-	-	-	-	-	0%
TRSF OUT: 2025 REV BOND	20-59000-999	-	-	-	-	-	0%
Total Transfers Out		**8,148,350**	**8,360,014**	**8,301,774**	**10,063,407**		
Total Non-Departmental Expenditures		**12,535,145**	**14,046,100**	**13,312,683**	**14,688,110**		

Reserve

Fund: 20

Department: 59100

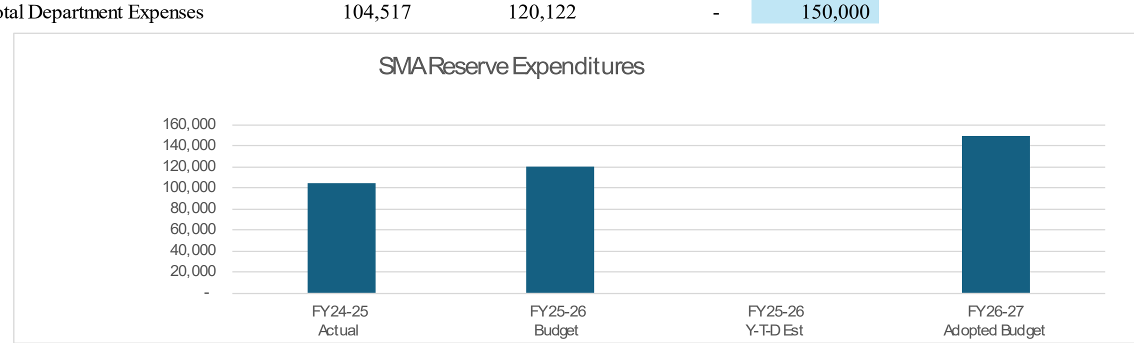
Fund Description/Overview

The **Sapulpa Municipal Authority Reserve Department** accounts for contingency funds that provide a financial safeguard for unexpected expenditures occurring during the Authority's operations. Reserve resources are maintained to ensure the Authority can promptly address unanticipated needs—such as emergency repairs, unforeseen cost increases, or other non-routine obligations that cannot be covered within approved departmental budgets.

By managing these resources within a dedicated reserve classification, the Authority strengthens fiscal resilience, supports continuity of essential services, and upholds sound financial management practices. This structure enhances transparency and accountability while ensuring the Authority is well-positioned to respond effectively to financial uncertainties.

Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr/Decr	% Incr/Decr
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	104,517	120,122	-	150,000	150,000	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Serviced	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Department Expenses	104,517	120,122	-	150,000		



Sapulpa Municipal Authority Fund (20)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESERVE (9100)							
CONTRACT LABOR	20-59100-141	-	-	-	-	-	0%
Total Personnel Services		**-**	**-**	**-**	**-**		
PROFESSIONAL SERVICES	20-59100-311	-	-	-	-	-	0%
RENTAL OF EQUIPMENT	20-59100-341	-	-	-	-	-	0%
MAINTENANCE-BUILDINGS	20-59100-353	-	-	-	-	-	0%
MAINTENANCE-FACILITIES	20-59100-354	-	-	-	-	-	0%
CONTINGENCY	20-59100-390	104,517	120,122	-	150,000	29,878	25%
CONTINGENCY FOR SALARY ADJUSTMENTS	20-59100-392	-	-	-	-	-	0%
Total Other Charges & Services		**104,517**	**120,122**	**-**	**150,000**		
EQUIPMENT	20-59100-401	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**		
CONTINGENCY-DEBT SERVICE	20-59100-590	-	-	-	-	-	0%
Total Debt Service		**-**	**-**	**-**	**-**		
TRANSFER OUT: GENERAL FUND	20-59100-910	-	-	-	-	-	0%
TRSF OUT: MAJOR THOROFARE	20-59100-944	-	-	-	-	-	0%
TRSF OUT: G.O. BOND CONSTR	20-59100-983	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**		
Total Reserve Expenditures		**104,517**	**120,122**	**-**	**150,000**		
Total Expenditures		**21,067,218**	**34,101,417**	**22,003,639**	**31,945,687**		
Total Income/(Deficit)		**(2,759,366)**	**(4,716,809)**	**6,342,887**	**2,785,420**		

SAPULPA STORMWATER MANAGEMENT FUND

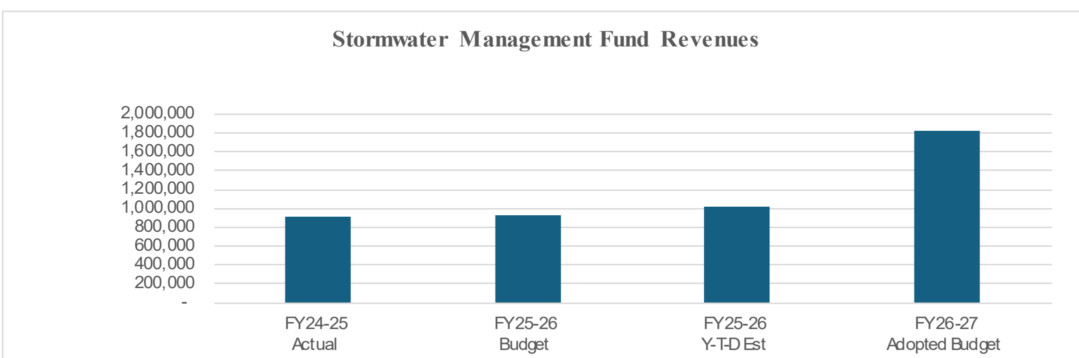
Fund: 29

Fund Description/Overview

The Stormwater Management Fund is a dedicated enterprise fund used to account for all revenues generated from stormwater management fees and the related costs of operating, maintaining, and improving the city's stormwater system. It captures fee income paid by property owners and records expenditures for activities such as drainage system upkeep, repairs, capital improvements, regulatory compliance, and program administration. By separating these revenues and expenses from other city funds, the Stormwater Management Fund helps ensure that stormwater services are financially self-supporting, transparent, and used solely for managing runoff, reducing flooding, and protecting water quality.

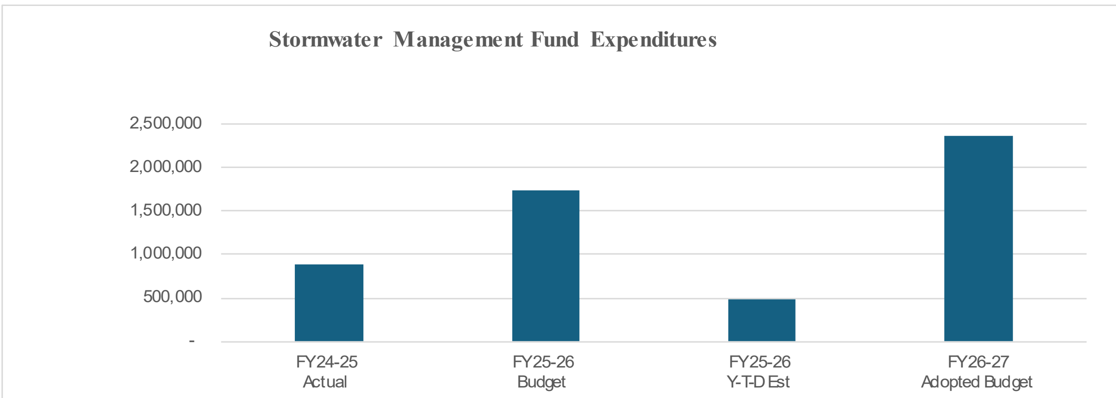
Revenues

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 147,553	$ -	$ 1,443,518		
Permits	849,509	850,623	946,102	1,708,176	762,074	80.55%
Interest Income	48,463	65,059	53,140	96,717	43,577	82.00%
Misc. Revenue	15,339	17,000	17,167	17,000	(167)	-0.97%
Total Operating Income	913,311	932,682	1,016,409	1,821,893		
Total Transfers	-	-	-	-	-	0.00%
Total Resources	**913,311**	**1,080,235**	**1,016,409**	**3,265,411**		



Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	278,028	246,352	244,195	280,956	36,761	15.05%
Materials & Supplies	19,512	33,565	17,950	32,850	14,900	83.01%
Other Services & Charges	186,885	23,147	141,418	376,300	234,882	166.09%
Total Operating Expenses	484,425	303,064	403,563	690,106		
Capital Outlay	308,647	1,415,000	52,472	1,601,000	1,548,528	2951.15%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	92,700	23,000	23,000	73,997	50,997	221.73%
Total Non Operating Exp	401,347	1,438,000	75,472	1,674,997		
Total Expenditures	**885,772**	**1,741,064**	**479,035**	**2,365,103**		



Sapulpa Stormwater Management Fund Employees

Position	Actual 2024 -2025	Actual 2025 -2026	Budgeted 2026 – 2027
Stormwater Crew Leader	1	1	1
Stormwater Assist. Foreman	1	1	1
Stormwater Operator	2	2	2
Total	**4**	**4**	**4**

Capital Projects		
Project	**Account Number**	**Amount**
Valley Ridge Stormwater Project	29-52900-405	511,000
Stormwater Master Plan	29-52900-405B	300,000
Miscellaneous Stormwater Projects	29-52900-405	500,000
Land for 8th Street Storm Water Detention	29-52900-406	250,000
Stormwater Easement	29-52900-406	40,000

Stormwater Management Fund (29)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES								
BUDGETED BEG FUND BALANCE	29-00000-4000	-	-	1,474,553	-	1,443,518	-	0%
STORMWTR MGMT FEE-RESIDENTIAL	29-00000-4066	378,334	342,512	350,148	378,383	702,611	352,463	101%
STORMWTR MGMT FEE-NON RESIDENT	29-00000-4067	505,292	503,397	497,475	496,312	998,796	501,321	101%
EROSION/SEDIMENT PERMIT FEE	29-00000-4069	4,516	3,600	3,000	3,600	6,769	3,769	126%
Total Licenses, Permits, & Fees		**888,141**	**849,509**	**850,623**	**878,295**	**1,708,176**		
INTEREST	29-00000-4081	47,279	48,463	65,059	48,309	96,717	31,658	49%
MISCELLANEOUS REVENUE	29-00000-4080	17,721	15,399	17,000	16,329	17,000	-	0%
REIMBURSEMENTS	29-00000-4086	458	-	-	-	-	-	0%
Total Miscellaneous Income		**18,179**	**15,399**	**17,000**	**16,329**	**17,000**		
Total Resources		**953,600**	**913,371**	**2,407,235**	**942,933**	**3,265,411**		
EXPENDITURES								
STORMWATER MANAGEMENT (2900)								
SALARIES	29-52900-101	163,996	161,513	168,813	166,969	206,533	37,720	22%
OVERTIME	29-52900-102	3,923	7,276	6,000	11,505	6,000	-	0%
SPECIALTY PAY	29-52900-104	-	-	-	-	-	-	0%
TENURE PAY	29-52900-107	763	1,188	1,451	1,451	2,364	913	63%
CLOTHING ALLOWANCE	29-52900-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	29-52900-124	966	947	960	983	1,012	52	5%
FICA TAX	29-52900-131	9,766	10,218	10,466	10,898	11,768	1,302	12%
MEDICARE TAX	29-52900-132	2,284	2,390	2,448	2,549	2,752	304	12%
EMPLOYEE INSURANCE	29-52900-133	41,284	38,827	43,020	35,359	35,275	(7,745)	-18%
WORKER'S COMPENSATION	29-52900-134	6,675	6,697	7,611	8,698	8,959	1,348	18%
UNEMPLOYMENT	29-52900-135	1,082	674	992	1,329	1,369	377	38%
RETIREMENT	29-52900-136	4,364	4,385	4,591	4,454	4,924	333	7%
CONTRACT LABOR	29-52900-141	50,463	43,913	-	-	-	-	0%
Total Personnel Services		**285,566**	**278,028**	**246,352**	**244,195**	**280,956**		
OFFICE SUPPLIES	29-52900-201	478	417	500	353	250	(250)	-50%
JANITORIAL SUPPLIES	29-52900-211	255	277	450	117	250	(200)	-44%
CHEMICALS	29-52900-212	144	644	500	-	500	-	0%
OPERATIONAL SUPPLIES	29-52900-214	1,223	1,260	1,500	612	1,500	-	0%
FUEL AND OIL	29-52900-221	18,582	14,833	25,000	14,865	25,000	-	0%
MINOR TOOLS-STOCK	29-52900-231	217	932	350	-	350	-	0%
SAFETY SUPPLIES	29-52900-241	1,279	1,109	5,265	2,003	5,000	(265)	-5%
PUBLIC EDUCATION MATERIALS	29-52900-242	-	-	-	-	-	-	0%
MINOR EQUIPMENT AND FURNISHING	29-52900-260	120	40	-	-	-	-	0%
Total Materials & Supplies		**22,298**	**19,512**	**33,565**	**17,950**	**32,850**		
TRAINING AND TRAVEL	29-52900-301	232	124	10,000	6	10,000	-	0%
DUES AND SUBSCRIPTIONS	29-52900-302	6,237	8,110	8,100	9,214	8,200	100	1%
PROFESSIONAL SERVICES	29-52900-311	2,250	29,528	80,997	68,747	30,000	(50,997)	-63%
ADVERTISING	29-52900-312	-	-	500	-	500	-	0%
PRINTING	29-52900-313	-	-	500	-	500	-	0%
UNIFORMS	29-52900-314	768	833	1,000	929	1,000	-	0%
FEES & OTHER CHARGES	29-52900-315	-	-	-	-	-	-	0%
ABATEMENT	29-52900-317	-	-	5,000	-	5,000	-	0%
POLLUTION PREVENTION	29-52900-321A	400	372	5,000	203	-	(5,000)	-100%
COMMUNICATIONS	29-52900-332	1,341	1,339	1,350	1,109	1,300	(50)	-4%
RENTAL OF EQUIPMENT	29-52900-341	-	206	7,800	-	7,800	-	0%
MAINTENANCE-EQUIPMENT	29-52900-351	14,945	15,167	31,000	16,140	81,000	50,000	161%
MAINTENANCE-VEHICLES	29-52900-352	11,641	3,385	15,870	15,968	15,000	(870)	-5%
MAINTENANCE-BUILDINGS	29-52900-353	231	622	1,000	112	1,000	-	0%
MAINTENANCE-FACILITIES	29-52900-354	32,046	46,468	42,130	15,135	215,000	172,870	410%
CONTINGENCY	29-52900-390	-	72,867	19,900	13,855	-	(19,900)	-100%
Total Other Services & Charges		**70,090**	**186,885**	**230,147**	**141,418**	**376,300**		
EQUIPMENT	29-52900-401	-	8,647	-	-	-	-	0%
BUILDING AND FIXTURES	29-52900-404	-	-	500,000	-	-	(500,000)	-100%
FACILITIES	29-52900-405	-	-	-	-	1,011,000	1,011,000	0%
FACILITIES-CONTRACT	29-52900-405B	-	300,000	665,000	520,472	300,000	(365,000)	-55%

Stormwater Management Fund (29)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
FACILITIES-RIGHT OF WAY ACQ	29-52900-405C	-	-	-	-	-	-	0%
LAND PURCHASES	29-52900-406	-	-	250,000	-	290,000	40,000	16%
BOOKS	29-52900-407	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**308,647**	**1,415,000**	**520,472**	**1,601,000**		
TRFS OUT: SMA	29-52900-920	142,653	73,200	-	-	-	-	0%
TRANSFER OUT: STREET & ALLEY	29-52900-930	22,900	19,500	23,000	23,000	23,000	-	0%
TRANSFER OUT: CEMETARY MAINTENANCE	29-52900-931	-	-	-	-	50,997	50,997	0%
Total Transfers Out		**418,319**	**92,700**	**23,000**	**23,000**	**73,997**		
Total Expenditures		**796,273**	**885,773**	**1,948,064**	**947,035**	**2,365,103**		
Total Income/(Deficit)		**157,326**	**27,598**	**459,171**	**(4,102)**	**900,308**		

SAPULPA	**SAPULPA STREET AND ALLEY FUND**

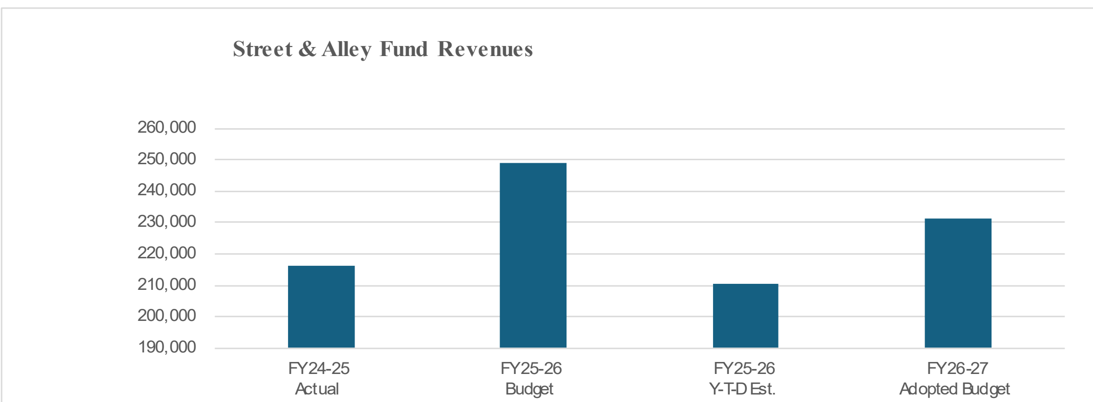
Fund: 30

Fund Description/Overview

The Street & Alley Fund exists to account for revenues collected from gasoline excise taxes, motor vehicle taxes, and other related sources, ensuring that these funds are dedicated specifically to the maintenance and operation of the City's streets and alleys. By segregating these revenues from the general fund, the City promotes transparency and accountability, demonstrating that funds generated from transportation-related sources are reinvested directly into the infrastructure that supports safe and efficient travel for residents and visitors.

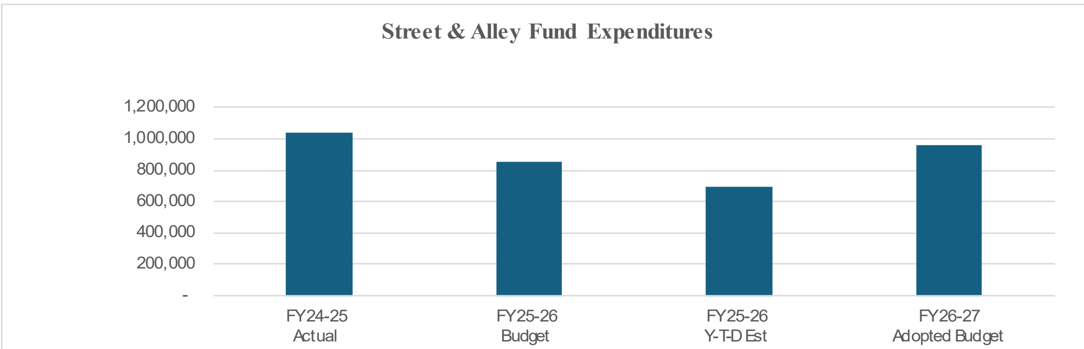
Revenues

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 223,169	$ -	$ 837,324		
Intergovernmental	187,894	210,000	199,115	216,384	17,269	8.67%
Interest Income	9,101	8,535	4,744	15,001	10,257	216.21%
Misc. Revenue	19,420	30,500	6,598	-	(6,598)	-100.00%
Total Operating Income	216,415	249,035	210,457	231,385	20,928	0.00%
Total Transfers	19,420	1,098,000	1,098,000	523,000	(575,000)	-52.37%
Total Revenues	**235,835**	**1,570,204**	**1,308,457**	**1,591,709**	283,252	21.65%



Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	574,605	792,053	600,844	718,549	117,705	19.59%
Materials & Supplies	411,251	58,800	33,329	59,400	26,071	78.22%
Other Services & Charges	50,280	145	61,145	150,900	89,755	146.79%
Total Operating Expenses	1,036,136	850,998	695,318	928,849		
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	30,000	30,000	0.00%
Total Non Operating Exp	-	-	-	30,000		
Total Expenditures	**1,036,136**	**850,998**	**695,318**	**958,849**		



Sapulpa Street and Alley Fund Employees

Department	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Street/Alley Foreman	1	1	1
Assist Foreman	1	1	1
Street/Alley Head Crew Leader	1	1	1
Steet/Alley Crew Leader	1	1	1
Street/Alley Operator	4	7	6
Inventory Clerk	1	1	1
Total	9	12	11

Street Alley Fund (30)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES								
BUDGETED BEG FUND BALANCE	30-00000-4000	-	-	223,169	-	837,324		
MOTOR VEHICLE TAX	30-00000-4006	164,771	146,511	170,000	161,989	175,000	5,000	3%
GASOLINE EXCISE TAX	30-00000-4007	40,044	41,384	40,000	37,126	41,384	1,384	3%
Total Intergovernmental		**204,815**	**187,894**	**210,000**	**199,115**	**216,384**		
INTEREST	30-00000-4081	10,609	9,101	8,535	4,744	15,011	6,476	76%
MISCELLANEOUS REVENUE	30-00000-4080	-	-	-	-	-	-	0%
REIMBURSEMENTS	30-00000-4086	49,457	19,420	30,500	6,598	-	(30,500)	-100%
SALE OF CAPITAL ASSETS	30-00000-4087	38,000	-	-	-	-	-	0%
Total Miscellaneous Revenue		**87,457**	**19,420**	**30,500**	**6,598**	**-**		
TRSF IN: GENERAL FUND	30-00000-4910	49,457	-	-	-	500,000	500,000	0%
TRSF IN: SMA	30-00000-4920	49,457	19,420	525,000	525,000	-	(525,000)	-100%
TRSF IN: STORMWATER FUND	30-00000-4929	38,000	-	23,000	23,000	23,000	-	0%
TRSF IN: MAJOR THOROGHFARE	30-00000-4944	-	-	550,000	550,000	-	(550,000)	-100%
Total Transfers		**136,914**	**19,420**	**1,098,000**	**1,098,000**	**523,000**		
Total Resources		**429,187**	**235,836**	**1,570,204**	**1,308,457**	**1,591,719**		
EXPENDITURES								
STREET & ALLEY (3000)								
SALARIES	30-53000-101	407,706	398,984	519,646	404,611	496,031	(23,615)	-5%
OVERTIME	30-53000-102	15,896	22,338	16,250	27,637	28,000	11,750	72%
SPECIALTY PAY	30-53000-104	-	-	-	-	-	-	0%
SICK LEAVE INCENTIVE	30-53000-106	-	-	1,492	-	1,492	-	0%
TENURE PAY	30-53000-107	6,938	7,289	7,801	7,888	9,122	1,321	17%
FOUL WEATHER PAY	30-53000-109	-	-	-	-	-	-	0%
CLOTHING ALLOWANCE	30-53000-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	30-53000-124	1,811	2,231	1,800	2,234	2,301	501	28%
FICA TAX	30-53000-131	25,644	25,484	32,218	26,740	27,941	(4,277)	-13%
MEDICARE TAX	30-53000-132	5,995	5,962	7,535	6,254	6,535	(1,000)	-13%
EMPLOYEE INSURANCE	30-53000-133	75,552	80,101	159,325	78,458	99,181	(60,144)	-38%
WORKER'S COMPENSATION	30-53000-134	20,411	18,840	25,100	26,774	27,578	2,478	10%
UNEMPLOYMENT	30-53000-135	2,848	1,806	3,472	3,069	3,161	(311)	-9%
RETIREMENT	30-53000-136	7,743	11,570	17,414	16,818	17,207	(207)	-1%
CONTRACT LABOR	30-53000-141	-	-	-	-	-	-	0%
Total Personnel Services		**570,545**	**574,605**	**792,053**	**600,484**	**718,549**		
OFFICE SUPPLIES	30-53000-201	328	334	400	364	400	-	0%
POSTAGE	30-53000-202	-	-	-	-	-	-	0%
JANITORIAL SUPPLIES	30-53000-211	330	280	500	195	500	-	0%
CHEMICALS	30-53000-212	-	-	-	-	-	-	0%
OPERATIONAL SUPPLIES	30-53000-214	401	2,453	1,500	1,051	1,500	-	0%
FUEL AND OIL	30-53000-221	43,434	34,135	50,000	30,473	50,000	-	0%
MINOR TOOLS-STOCK	30-53000-231	84	105	100	-	500	400	400%
SAFETY SUPPLIES	30-53000-241	757	2,326	2,300	1,199	2,500	200	9%
SIGN SUPPLIES	30-53000-251	-	-	-	-	-	-	0%
MINOR EQUIPMENT AND FURNISHING	30-53000-260	648	1,618	4,000	47	4,000	-	0%
Total Materials & Supplies		**45,982**	**41,251**	**58,800**	**33,329**	**59,400**		
TRAINING AND TRAVEL	30-53000-301	2,000	(1,083)	8,000	159	8,000	-	0%
DUES AND SUBSCRIPTIONS	30-53000-302	-	-	-	-	-	-	0%
PROFESSIONAL SERVICES	30-53000-311	-	-	-	-	-	-	0%
UNIFORMS	30-53000-314	1,343	1,636	1,700	2,120	1,700	-	0%
UTILITIES	30-53000-331	-	-	-	-	-	-	0%
COMMUNICATIONS	30-53000-332	552	708	840	632	800	(40)	-5%
RENTAL OF EQUIPMENT	30-53000-341	345	-	360	371	400	40	11%
MAINTENANCE-EQUIPMENT	30-53000-351	40,200	35,911	40,000	39,598	48,000	8,000	20%
MAINTENANCE-VEHICLES	30-53000-352	20,291	8,553	23,000	14,226	23,000	-	0%
MAINTENANCE-BUILDINGS	30-53000-353	431	4,047	2,000	112	2,000	-	0%
MAINTENANCE-FACILITIES	30-53000-354	-	508	66,500	3,927	67,000	500	1%
Total Other Services & Charges		**65,162**	**50,280**	**142,400**	**61,145**	**150,900**		

Street Alley Fund (30)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
EQUIPMENT	30-53000-401	-	-	-	-	-	-	0%
FURNITURE	30-53000-402	-	-	-	-	-	-	0%
VEHICLES	30-53000-403	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	30-53000-404	-	-	-	-	-	-	0%
FACILITIES	30-53000-405	-	-	-	-	-	-	0%
BOOKS	30-53000-407	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
TRSF OUT: MAJOR THOROFARE	30-53000-944	-	-	-	-	-	-	0%
TRSF OUT: CIP FUND	30-53000-945	-	-	-	-	30,000	30,000	0%
TRSF OUT: GRANTS & AID	30-53000-960	-	-	-		-	-	0%
TRSF OUT: GO BOND CONSTRIUCTION	30-53000-983	-	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**	**30,000**		
Total Expenditures		**681,688**	**666,136**	**993,253**	**694,957**	**958,849**		
Total Income/(Deficit)		**(252,502)**	**(430,300)**	**576,951**	**613,499**	**632,870**		

SAPULPA CEMETERY MAINTENANCE FUND

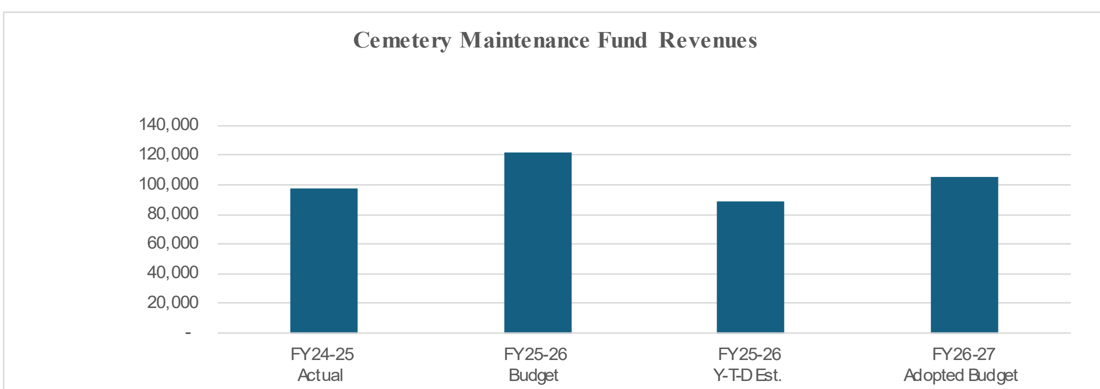
Fund: 31

Fund Description/Overview

The Cemetery Maintenance Fund exists to account for revenues specifically dedicated to the upkeep and operation of the City's cemeteries. This includes funds received from a portion of local sales tax (2.5% of the second and third penny), as well as income from lot sales and interment charges. By maintaining a separate fund, the City ensures that these resources are used exclusively for cemetery-related purposes, promoting transparency and accountability in the management of public and user-generated funds. Expenditures are used to support ongoing maintenance, operations, and improvements within the cemetery system. This includes landscaping, facility upkeep, administrative costs, and other necessary services to maintain a respectful and well-managed environment. Additional transfers of funds may also be made to support related cemetery projects or enhancements. By dedicating resources through this fund, the City can provide high-quality cemetery services while preserving the long-term care and integrity of these important community assets.

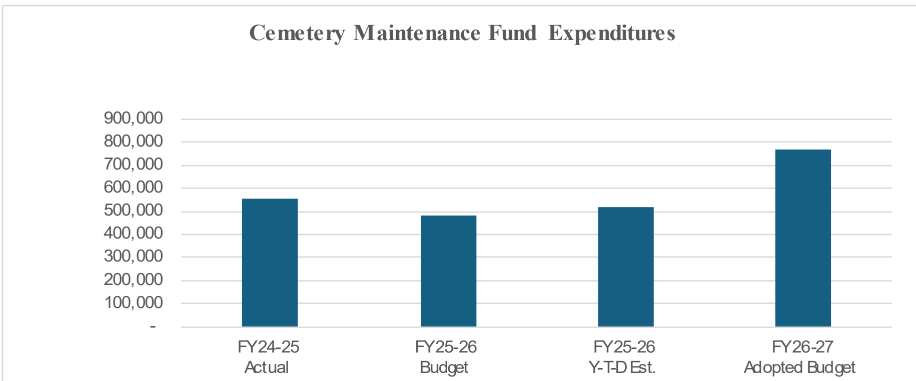
Revenues

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 23,568	$ -	$ 25,604		
Charges for Services	95,575	120,000	87,873	103,694	15,821	18.00%
Interest Income	2,042	1,800	1,139	1,679	540	47.41%
Misc. Revenue	40	100	48	28	(20)	-41.67%
Total Operating Income	97,657	121,900	89,060	105,401		
Total Transfers	375,502	430,182	430,770	735,808	305,038	70.81%
Total Revenues	**473,159**	**575,650**	**519,830**	**866,813**		



Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est.	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	459,339	375,744	361,462	458,106	96,644	26.74%
Materials & Supplies	22,008	33,770	21,175	35,370	14,195	67.04%
Other Services & Charges	53,068	66,250	123,322	268,930	145,608	118.07%
Total Operating Expenses	534,415	475,764	505,959	762,406	256,447	0.00%
Capital Outlay	6,290	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	11,947	9,000	10,928	6,420	(4,508)	-41.25%
Total Non Operating Exp	18,237	9,000	10,928	6,420		
Total Expenditures	**552,652**	**484,764**	**516,887**	**768,826**		



Sapulpa Cemetery Maintenance Fund Employees

Position	Actual FY 24-25	Actual FY 25-26	Budgeted FY 26-27
Cemetery Superintendent	1	1	1
Cemetery Crew Leader	1	1	1
Cemetery Sexton	1	1	1
Cemetery Operator	3	3	3
Total	**6**	**6**	**6**

Cemetery Maintenance Fund (31)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES								
BUDGETED BEG FUND BALANCE	31-00000-4000	-	-	23,568	-	25,604		
MAINTENANCE	31-00000-4051A	56,700	43,075	60,000	48,164	52,331	(7,669)	-13%
LOT SALES	31-00000-4052	50,400	52,500	60,000	39,709	51,363	(8,637)	-14%
Total Charges for Services		**107,100**	**95,575**	**120,000**	**87,873**	**103,694**		
INTEREST	31-00000-4081	3,204	2,042	1,800	1,036	1,679	(121)	-7%
MISCELLANEOUS REVENUE	31-00000-4080	-	40	100	44	28	(72)	-72%
SALE OF CAPITAL ASSETS	31-00000-4087	9,110	-	-	-	-	-	0%
Total Miscellaneous Revenue		**9,110**	**40**	**100**	**44**	**28**		
TRSFR IN: GENERAL FUND	31-00000-4910	270	-	-	-	380,000	380,000	0%
TRSFR IN: GENERAL FUND(SALES T	31-00000-4910S	220,726	215,506	220,182	220,770	231,377	11,195	5%
TRSF IN: SMA	31-00000-4920	155,000	159,996	210,000	210,000	-	(210,000)	-100%
TRSF IN: STORMWATER FUND	31-00000-4929	-	-	-	-	50,997	50,997	0%
TRSF IN: PARK & REC FUND	31-00000-4935	-	-	-	-	4,834	4,834	0%
TRSF IN: MAJOR THOROUGHFARE FUND	31-00000-4944	-	-	-	-	67,800	67,800	0%
Total Transfers In		**375,996**	**375,502**	**430,182**	**430,770**	**735,008**		
Total Resources		**495,409**	**473,159**	**575,650**	**519,722**	**866,013**		
EXPENDITURES								
CEMETERY MAINTENANCE (3100)								
SALARIES	31-53100-101	235,850	241,526	249,745	237,897	313,554	63,809	26%
OVERTIME	31-53100-102	22,836	16,057	25,750	18,604	18,000	(7,750)	-30%
SPECIALTY PAY	31-53100-104	-	-	-	-	-	-	0%
SEVERANCE PAY	31-53100-105	-	-	1,020	1,113	1,020	-	0%
SICK LEAVE INCENTIVE	31-53100-106	3,510	3,627	4,800	4,874	5,020	220	5%
TENURE PAY	31-53100-107	5,188	6,151	5,713	5,713	6,598	885	15%
CAR ALLOWANCE	31-53100-121	-	-	-	-	-	-	0%
CLOTHING ALLOWANCE	31-53100-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	31-53100-124	1,569	1,539	1,560	1,560	1,607	47	3%
FICA TAX	31-53100-131	16,092	16,063	15,547	16,255	17,803	2,256	15%
MEDICARE TAX	31-53100-132	3,763	3,757	3,636	3,802	4,164	528	15%
EMPLOYEE INSURANCE	31-53100-133	44,279	44,576	46,615	47,775	66,476	19,861	43%
WORKER'S COMPENSATION	31-53100-134	10,823	9,914	11,735	12,921	13,308	1,573	13%
UNEMPLOYMENT	31-53100-135	1,596	1,047	1,822	1,974	2,033	211	12%
RETIREMENT	31-53100-136	8,258	8,202	7,801	8,974	8,523	722	9%
CONTRACT LABOR	31-53100-141	106,840	106,880	-	-	-	-	0%
Total Personnel Services		**460,604**	**459,339**	**375,744**	**361,462**	**458,106**		
OFFICE SUPPLIES	31-53100-201	104	66	130	116	130	-	0%
JANITORIAL SUPPLIES	31-53100-211	208	405	540	492	740	200	37%
CHEMICALS	31-53100-212	815	2,351	7,500	3,083	8,900	1,400	19%
OPERATIONAL SUPPLIES	31-53100-214	1,193	1,128	2,800	2,441	2,800	-	0%
FUEL AND OIL	31-53100-221	15,431	13,585	14,000	11,884	14,000	-	0%
MINOR TOOLS-STOCK	31-53100-231	2,122	2,350	2,000	1,439	2,000	-	0%
SAFETY SUPPLIES	31-53100-241	936	1,794	1,800	992	1,800	-	0%
MINOR EQUIPMENT AND FURNISHING	31-53100-260	2,072	331	5,000	728	5,000	-	0%
Total Materials & Supplies		**22,881**	**22,008**	**33,770**	**21,175**	**35,370**		
TRAINING AND TRAVEL	31-53100-301	-	55	100	25	1,000	900	900%
DUES AND SUBSCRIPTIONS	31-53100-302	343	1,096	1,150	112	230	(920)	-80%
PROFESSIONAL SERVICES	31-53100-311	9,090	10,129	11,500	87,076	213,200	201,700	1754%
ADVERTISING	31-53100-312	-	55	100	-	100	-	0%
UNIFORMS	31-53100-314	343	1,096	1,150	614	1,150	-	0%
UTILITIES	31-53100-331	9,090	10,129	11,500	9,295	11,500	-	0%
COMMUNICATIONS	31-53100-332	-	-	-	-	-	-	0%
RENTAL OF EQUIPMENT	31-53100-341	-	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	31-53100-351	17,184	15,021	16,500	15,269	16,500	-	0%
MAINTENANCE-VEHICLES	31-53100-352	3,979	1,787	4,500	3,138	4,500	-	0%
MAINTENANCE-BUILDINGS	31-53100-353	5,111	2,288	7,750	262	10,750	3,000	39%
MAINTENANCE-FACILITIES	31-53100-354	11,774	11,412	12,000	7,530	10,000	(2,000)	-17%
Total Other Services & Charges		**56,914**	**53,068**	**66,250**	**123,322**	**268,930**		

Cemetery Maintenance Fund (31)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
EQUIPMENT	31-53100-401	-	6,290	-	-	-	-	0%
FURNITURE	31-53100-402	-	-	-	-	-	-	0%
VEHICLES	31-53100-403	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	31-53100-404	-	-	-	-	-	-	0%
FACILITIES	31-53100-405	-	-	-	-	-	-	0%
BOOKS	31-53100-407	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**6,290**	**-**	**-**	**-**		
TRANSFER OUT: GENERAL FUND	31-53100-910	-	-	-	-	-	-	0%
TRSF OUT: CEMETERY CARE TRUST	31-53100-943	13,388	11,947	9,000	10,928	6,420	(2,580)	-29%
TRSF OUT: CIP FUND	31-53100-945	-	-	-	-	-	-	0%
TRSF OUT: SERIES 2014 STR CAP	31-53100-963	-	-	-	-	-	-	0%
Total Transfers Out		**13,388**	**11,947**	**9,000**	**10,928**	**6,420**		
Total Expenditures		**553,787**	**552,652**	**484,764**	**516,886**	**768,826**		
Total Income/(Deficit)		**(58,377)**	**(79,493)**	**90,886**	**2,836**	**97,187**		

SAPULPA HUNTING/FISHING (LAKE) FUND

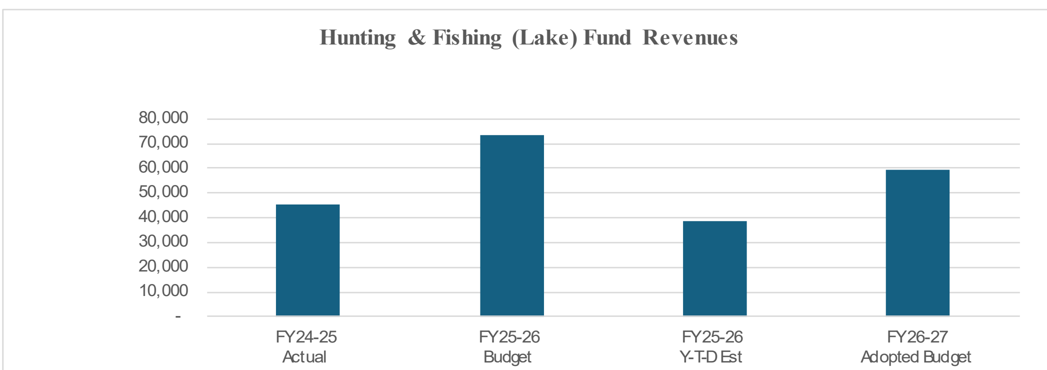
Fund: 32

Fund Description/Overview

The Hunting & Fishing (Lake) Fund exists to provide a dedicated financial mechanism for managing revenues generated from hunting and fishing activities, as well as other related sources associated with the lake. By segregating these revenues from the City's general operating funds, the City ensures that user-based fees are directly linked to the maintenance, preservation, and enhancement of lake resources. This structure promotes transparency and accountability, demonstrating that funds collected from recreational users are reinvested into the services and infrastructure that support those activities.

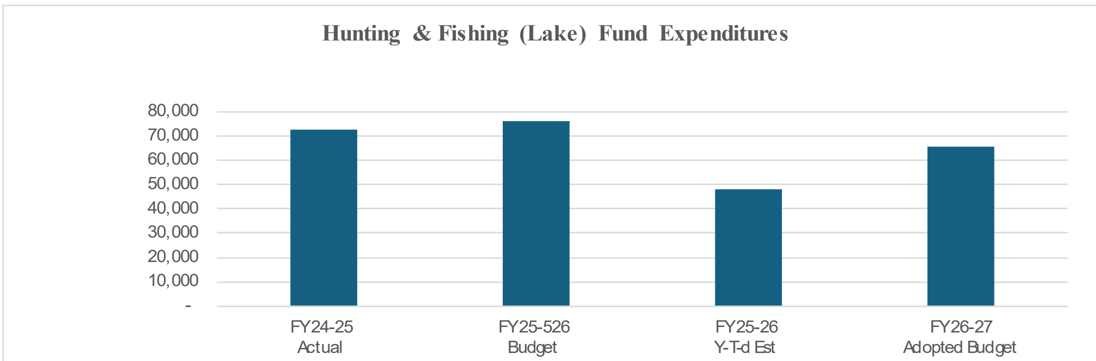
Revenues

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 35,232	$ -	$ 25,997		
Charges for Services	43,994	71,200	27,670	46,386	(24,814)	-34.85%
Interest Income	899	1,600	427	684	(916)	-57.25%
Misc. Revenue	360	700	10,673	12,500	11,800	1685.71%
Total Operating Income	45,253	73,500	38,770	59,570		
Total Transfers	9,996	-	-	-	-	0.00%
Total Revenues	**55,249**	**108,732**	**38,770**	**85,567**		



Expenditures

Category	FY 24-25 Actual	FY 25-526 Budget	FY 25-26 Y-T-d Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	10,337	-	-	-	-	0.00%
Materials & Supplies	3,724	8,300	5,068	11,400	3,100	37.35%
Other Services & Charges	33,503	42,875	19,306	54,500	11,625	27.11%
Total Operating Expenses	47,564	51,175	24,374	65,900	14,725	0.00%
Capital Outlay	24,981	25,000	23,632	-	(25,000)	-100.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	24,981	25,000	23,632	-	(25,000)	
Total Expenditures	**72,545**	**76,175**	**48,006**	**65,900**	**(10,275)**	**-**



Hunting Fishing (Lake) Fund (32)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	32-00000-4000	-	35,232	-	25,997		
SHORT/LONG	32-00000-4049	138	-	2	-	-	0%
FISH - ANNUAL PERMIT	32-00000-4050.02	14,517	25,000	16,643	18,750	(6,250)	-25%
FISH PERMIT (ANNUAL VENDOR)	32-00000-4050.02A	10,156	15,000	-	12,000	(3,000)	-20%
HUNTING - ANNUAL PERMIT	32-00000-4050.03	710	1,200	736	636	(564)	-47%
CAMPING INCOME	32-00000-4054	-	-	-	-	-	0%
CAMPING FEE (RV)	32-00000-4054.0	(406)	-	-	-	-	0%
CAMPING FEE (RV)	32-00000-4054.32	18,879	30,000	10,289	15,000	(15,000)	-50%
Total Charges for Services		**43,994**	**71,200**	**27,670**	**46,386**		
INTEREST	32-00000-4081	899	1,600	427	684	(916)	-57%
CONCESSION (BAIT)	32-00000-4054.01B	75	200	14	-	(200)	-100%
CONCESSION REVENUE	32-00000-4054.21	-	-	10,651	12,500	12,500	0%
MISCELLANEOUS REVENUE	32-00000-4080	(38)	-	9	-	-	0%
DONATIONS	32-00000-4082	324	500	-	-	(500)	-100%
REIMBURSEMENTS	32-00000-4086	-	-	-	-	-	0%
Total Miscellaneous Income		**360**	**700**	**10,673**	**12,500**		
TRSF IN: SMA	32-00000-4920	9,996	-	-	-	-	0%
Total Transfers In		**9,996**	**-**	**-**	**-**		
Total Resources		**55,250**	**108,732**	**38,770**	**85,567**		
EXPENDITURES							
HUNTING & FISHING (3200)							
SALARIES	32-53200-101	-	-	-	-	-	0%
FICA TAX	32-53200-131	-	-	-	-	-	0%
MEDICARE TAX	32-53200-132	-	-	-	-	-	0%
WORKER'S COMPENSATION	32-53200-134	-	-	-	-	-	0%
UNEMPLOYMENT	32-53200-135	-	-	-	-	-	0%
CONTRACT LABOR	32-53200-141	10,337	-	-	-	-	0%
COMMISSIONS	32-53200-142	-	-	-	-	-	0%
Total Personnel Services		**10,337**	**-**	**-**	**-**		
JANITORIAL SUPPLIES	32-53200-211	620	800	280	800	-	0%
CONCESSION SUPPLIES LAKE	32-53200-213	3,075	7,000	4,788	2,000	(5,000)	-71%
BAIT SUPPLIES (WORKMS)	32-53200-213B	-	-	-	8,000	8,000	0%
SAFETY SUPPLIES	32-53200-241	-	-	-	100	100	0%
MINOR EQUIPMENT AND FURNISHING	32-53200-260	30	500	-	500	-	0%
Total Materials & Supplies		**3,724**	**8,300**	**5,068**	**11,400**		
PROFESSIONAL SERVICES	32-53200-311	599	3,625	-	27,250	23,625	652%
ADVERTISING	32-53200-312	252	500	218	500	-	0%
PRINTING	32-53200-313	1,649	2,000	2,045	2,000	-	0%
UNIFORMS	32-53200-314	-	-	-	200	200.00	0%
OTHER FEES & CHARGES	32-53200-315	-	20	97	100	80.00	400%
UTILITIES	32-53200-331	11,071	15,000	9,223	10,000	(5,000)	-33%
COMMUNICATIONS	32-53200-332	1,154	1,000	856	1,200	200	20%
LEASE EXPENSE	32-53200-342	-	250	-	250	-	0%
MAINTENANCE-EQUIPMENT	32-53200-351	811	500	45	500	-	0%
MAINTENANCE-BUILDINGS	32-53200-353	10,080	5,000	961	5,000	-	0%
MAINTENANCE-FACILITIES	32-53200-354	7,886	14,980	5,860	7,500	(7,480)	-50%
Total Other Services & Charges		**33,503**	**42,875**	**19,306**	**54,500**		
EQUIPMENT		-	-	-	-	-	0%
FURNITURE		-	-	-	-	-	0%
VEHICLES	32-53200-403	-	-	-	-	-	0%
BUILDING AND FIXTURES	32-53200-404	-	-	-	-	-	0%
FACILITIES	32-53200-405	-	-	-	-	-	0%
FISH STOCKINGS	32-53200-405A	24,981	25,000	23,632	-	(25,000)	-100%
Total Capital Outlay		**24,981**	**25,000**	**23,632**	**-**		
TRSF OUT: CIP FUND	32-53200-945	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**		

Hunting Fishing (Lake) Fund (32)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Total Expenditures		**72,545**	**76,175**	**48,006**	**65,900**		
Total Income/(Deficit)		**(17,295)**	**32,557**	**(9,235)**	**19,667**		

SAPULPA	SAPULPA GOLF COURSE FUND

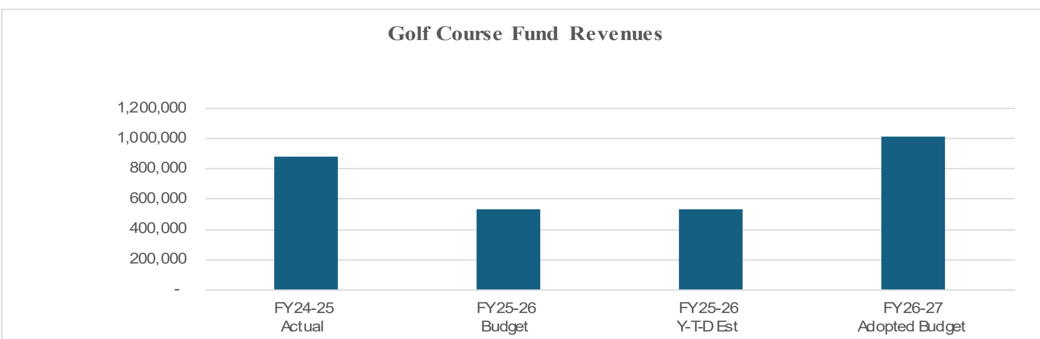
Fund: 33

Fund Description/Overview

The Golf Course Fund exists to account for revenues and expenses directly associated with the operation of the City's golf course. By maintaining a separate fund, the City ensures that revenues generated from greens fees, memberships, and other golf-related activities are used exclusively to support the golf course's operations. This structure promotes financial transparency and accountability, linking user-generated revenues to the maintenance and management of the facility. Expenditures are used for all operational needs of the golf course, including staffing, course maintenance, equipment, utilities, and other related expenses.

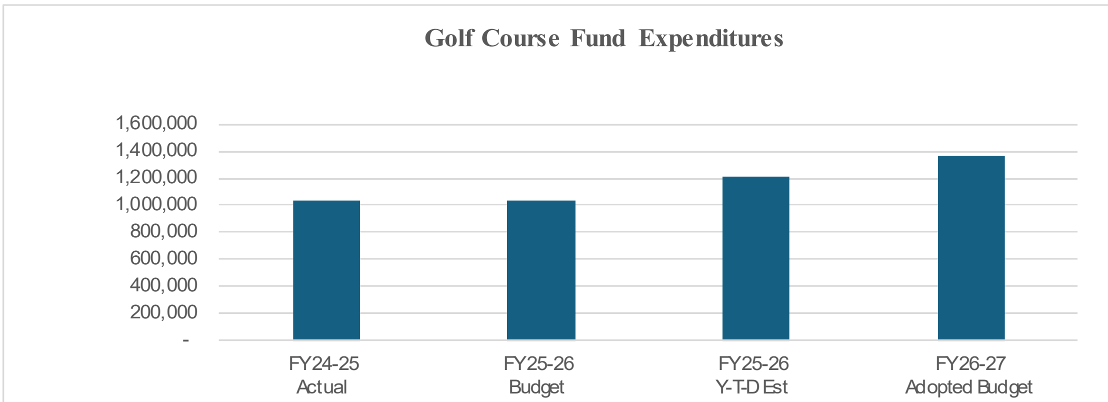
Revenues

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 573,472	$ -	$ 58,119		
Charges for Services	591,326	474,005	449,192	948,506	474,501	100.10%
Interest Income	14,738	13,500	8,591	8,255	(5,245)	-38.85%
Misc. Revenue	276,563	48,471	77,760	54,045	5,574	11.50%
Total Operating Income	882,627	535,976	535,543	1,010,806		
Total Transfers	305,004	301,000	301,000	301,000	-	0.00%
Total Revenues	**1,187,631**	**1,410,448**	**836,543**	**1,369,925**		



Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	603,927	502,455	575,200	837,789	335,334	66.74%
Materials & Supplies	137,967	82,622	99,870	210,926	128,304	155.29%
Other Services & Charge	124,405	165,386	228,920	189,174	23,788	14.38%
Total Operating Expenses	866,299	750,463	903,990	1,237,889		
Capital Outlay	168,390	285,000	312,648	131,225	(153,775)	-53.96%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	168,390	285,000	312,648	131,225		
Total Expenditures	**1,034,689**	**1,035,463**	**1,216,638**	**1,369,114**		**-**



Sapulpa Cemetery Maintenance Fund Employees

Department	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Golf Course Club House	1	1	
Pro Shop Manager			1
Pro Shop Assist Manager			1
Concession Clerk			1
P/T Pro Shop Operator			6
P/T Concession Clerk			2
Golf Course Maintenance	8	8	
Golf Course Superintendent			1
Golf Assist Superintendent			1
Golf Course Crew Leader			1
Golf Course Operator			4
P/T Golf Course Operator			1
Total	9	9	19

Capital Outlay		
Item	**Account Number**	**Amount**
Ice Machine & Water Filtration System	33-53310-401	8,805
Equipment Trailer	33-53310-401	7,695
Ventrac Trencher Attachment	33-53310-401	7,426
Lesco HPS Chariot Ride on Spreader	33-53310-401	7,299
Capital Project		
Cart Path Rehabilitation & Upgrades *(Golf Course Capital Funds)*	33-53310-405	100,000

Golf Course Fund (33)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES								
BUDGETED BEG FUND BALANCE	33-00000-4000	-	-	573,472	-	58,119		
GOLF FEES	33-00000-4050	175,133	208,174	200,000	221,822	350,504	150,504	75%
GOLF MEMBERSHIPS REV	33-00000-4050.33A	69,658	53,930	50,000	47,836	62,253	12,253	25%
GOLF TOURNAMENTS	33-00000-4051		-	-	879	15,000	15,000	0%
CONCESSION SALES-ALCOHOL	33-00000-4053.33	32,181	38,727	-	858	10,000	10,000	0%
CONCESSION REVENUE	33-00000-4054.33	62,235	71,798	6,000	4,319	30,000	24,000	400%
SURCHARGE - PRO SHOP CAPITAL	33-00000-4055.33	54,083	57,538	61,005	71,926	190,998	129,993	213%
CART FEES	33-00000-4064	114,781	149,050	145,000	137,253	274,751	129,751	89%
DRIVING RANGE FEES	33-00000-4065	7,985	12,108	12,000	14,299	15,000	3,000	25%
Total Charges for Services		**516,055**	**591,326**	**474,005**	**499,192**	**948,506**		
INTEREST	33-00000-4081	14,713	14,738	13,500	8,591	8,255	(5,245)	-39%
SHORT/LONG	33-00000-4049	1,341	510	-	887	-	-	0%
MISCELLANEOUS REVENUE	33-00000-4080	332	(454)	-	(139)	-	-	0%
PRO SHOP SALES	33-00000-4083	29,395	36,891	37,800	41,205	52,411	14,611	39%
REIMBURSEMENTS	33-00000-4086	4,415	1,060	10,671	35,806	1,634	(9,037)	-85%
SALE OF EQUIPMENT	33-00000-4087	7,385	-	-	-	-	-	0%
CONTRIBUTED CAPITAL REVENUE	33-00000-4900	534,221	238,555	-	-	-	-	0%
Total Miscellaneous Revenue		**577,090**	**276,563**	**48,471**	**77,760**	**54,045**		
TRSF IN: SMA	33-00000-4920	395,000	305,004	301,000	301,000	301,000	-	0%
Total Transfer In		**395,000**	**305,004**	**301,000**	**301,000**	**301,000**		
Total Resources		**1,502,858**	**1,187,630**	**1,410,448**	**886,544**	**1,369,925**		

Golf Course Fund (33)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
EXPENDITURES								
COURSE CLUBHOUSE (3300)								
SALARIES	33-53300-101	447,729	412,905	341,763	304,722	246,830	(94,933)	-28%
OVERTIME	33-53300-102	5,887	23,781	4,970	5,439	7,000	2,030	41%
SPECIALTY PAY	33-53300-104	-	-	-	-	-	-	0%
SEVERANCE PAY	33-53300-105	4,552	-	6,770	7,386	6,770	-	0%
SICK LEAVE INCENTIVE	33-53300-106	2,646	2,426	3,093	3,092	4,356	1,263	41%
TENURE PAY	33-53300-107	6,201	6,082	5,113	6,301	4,036	(1,078)	-21%
CAR ALLOWANCE	33-53300-121	-	-	-	-	-	-	0%
CLOTHING ALLOWANCE	33-53300-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	33-53300-124	783	644	596	502	360	(236)	-40%
FICA TAX	33-53300-131	27,000	26,295	21,487	19,735	20,919	(568)	-3%
MEDICARE TAX	33-53300-132	6,314	6,150	5,025	4,615	4,892	(133)	-3%
EMPLOYEE INSURANCE	33-53300-133	93,011	90,398	72,673	45,290	27,768	(44,905)	-62%
WORKER'S COMPENSATION	33-53300-134	19,251	20,315	22,298	24,007	22,700	402	2%
UNEMPLOYMENT	33-53300-135	3,390	2,147	2,249	2,860	1,876	(373)	-17%
RETIREMENT	33-53300-136	2,369	11,283	16,418	6,703	3,090	(13,328)	-81%
CONTRACT LABOR	33-53300-141	-	1,500	-	-	-	-	0%
COMMISSIONS	33-53300-142	-	-	-	-	-	-	0%
Total Personnel Services		**619,133**	**603,927**	**502,455**	**430,650**	**350,596**		
OFFICE SUPPLIES	33-53300-201	1,109.73	1,238	1,500	682	1,000	(500)	-33%
JANITORIAL SUPPLIES	33-53300-211	3,027.81	3,123	3,000	971	2,000	(1,000)	-33%
CHEMICALS	33-53300+212		4,604	1,581	1,581	-	(1,581)	-100%
COFFEE AND CONCESSION SUPPLIES	33-53300-213	79,969.99	81,299	-	999	50,000	50,000	0%
OPERATIONAL SUPPLIES	33-53300-214	-	-	-	-	-	-	0%
PRO SHOP SUPPLIES -INVENTORY PUR(	33-53300-215	32,558.80	26,623	50,000	34,240	65,000	15,000	30%
FUEL AND OIL	33-53300-221	23,291.82	15,986	22,298	13,200	15,000	(7,298)	-33%
MINOR TOOLS-STOCK	33-53300-231	1,602.00	2,584	34	94	1,500	1,466	4312%
SAFETY SUPPLIES	33-53300-241	1,480.48	1,621	3,209	3,407	1,000	(2,209)	-69%
MINOR EQUIPMENT AND FURNISHING	33-53300-260	2,720.72	889	1,000	1,351	-	(1,000)	-100%
Total Materials & Supplies		**145,761**	**137,967**	**82,622**	**56,525**	**135,500**		
TRAINING AND TRAVEL	33-53300-301	-	900	9,000	3,246	9,000	-	0%
DUES AND SUBSCRIPTIONS	33-53300-302	1,365	1,366	2,500	1,808	3,500	1,000	40%
CREDIT CARD PROCESSING FEES	33-53300-303	20,015	16,418	20,000	12,980	20,000	-	0%
PROFESSIONAL SERVICES	33-53300-311	1,125	17,200	30,889	29,639	5,000	(25,889)	-84%
ADVERTISING	33-53300-312	234	-	-	-	-	-	0%
PRINTING	33-53300-313	-	-	500	183	500	-	0%
UNIFORMS	33-53300-314	1,393	1,452	3,000	1,085	4,000	1,000	33%
UTILITIES	33-53300-331	16,472	18,733	15,049	19,234	20,000	4,951	33%
COMMUNICATIONS	33-53300-332	3,203	3,317	3,500	3,114	3,500	-	0%
RENTAL OF EQUIPMENT	33-53300-341	1,217	255	-	-	-	-	0%
LEASE EXPENSE	33-53300-342	-	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	33-53300-351	19,826	20,956	28,270	28,163	-	(28,270)	-100%
MAINTENANCE-VEHICLES	33-53300-352	6,761	5,102	2,730	4,358	7,500	4,770	175%
MAINTENANCE-BUILDINGS	33-53300-353	1,748	10,808	23,214	44,080	12,500	(10,714)	-46%
MAINTENANCE-FACILITIES	33-53300-354	38,988	27,898	26,734	25,837	35,000	8,266	31%
INSURANCE EXPENSE	33-53300-362	-	-	-	-	-	-	0%
Total Other Services & Charges		**112,349**	**124,405**	**165,386**	**173,726**	**120,500**	**(53,226)**	**0%**
EQUIPMENT	33-53300-401	-	-	105,000	103,844	-	(105,000)	-100%
FURNITURE	33-53300-402	-	-	-	-	-	-	0%
VEHICLES	33-53300-403	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	33-53300-404	-	-	-	-	-	-	0%
FACILITIES	33-53300-405	-	-	180,000	208,804	-	(180,000)	-100%
FACILITIES-CONTRACT	33-53300-405B	-	-	-	-	-	-	0%
DEPRECIATION EXPENSE	33-53300-410	160,495	168,390	-	-	-	-	0%
AMORTIZATION EXPENSE	33-53300-420	-	-	-	-	-	-	0%
Total Capital Outlay		**160,495**	**168,390**	**285,000**	**312,648**	**-**		
NOTE PYMTS - GOLF CARTS	33-53300-501D	-	-	-	-	-	-	0%
Total Debit Service		**-**	**-**	**-**	**-**	**-**		
Total Department Expenditures		**1,037,738**	**1,034,688**	**1,035,463**	**973,549**	**606,596**		

Golf Course Fund (33)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
COURSE MAINTENANCE (3310)								
SALARIES	33-53310-101	-	-	139,594	105,246	366,040	226,446	162%
OVERTIME	33-53310-102	-	-	2,030	-	2,030	-	0%
SEVERANCE PAY	33-53310-105	-	-	-	-	-	-	0%
SICK LEAVE INCENTIVE	33-53310-106	-	-	1,263	-	1,263	-	0%
TENURE PAY	33-53310-107	-	-	-	-	4,324	4,324	0%
TOOL/EQUIPMENT ALLOWANCE	33-53310-124	-	-	244	218	588	344	141%
FICA TAX	33-53310-131	-	-	8,777	6,138	20,803	12,026	137%
MEDICARE TAX	33-53310-132	-	-	2,053	1,435	4,865	2,812	137%
EMPLOYEE INSURANCE	33-53310-133	-	-	29,684	25,685	74,518	44,834	151%
WORKER'S COMPENSATION	33-53310-134	-	-	402	-	804	402	100%
UNEMPLOYMENT	33-53310-135	-	-	787	712	2,394	1,607	204%
RETIREMENT	33-53310-136	-	-	6,706	5,115	9,564	2,858	43%
Total Personnel Services		**-**	**-**	**191,540**	**144,550**	**487,192**		
OFFICE SUPPLIES	33-53310-201	-	-	-	-	-	-	0%
JANITORIAL SUPPLIES	33-53310-211		-	-	223	250	250	0%
CHEMICALS	33-53310-212	-	-	45,919	36,198	45,919	-	0%
FUEL AND OIL	33-53310-221	-	-	5,702	5,334	20,000	14,298	251%
MINOR TOOLS-STOCK	33-53310-231	-	-	3,966	1,537	3,966	-	0%
SAFETY SUPPLIES	33-53310-241	-	-	1,291	52	1,291	-	0%
MINOR EQUIPMENT AND FURNISHING	33-53310-260	-	-	4,000	-	4,000	-	0%
Total Materials & Supplies		**-**	**-**	**60,878**	**43,345**	**75,426**		
TRAINING AND TRAVEL	33-53310-301	-	-	-	-	6,000	6,000	0%
DUES AND SUBSCRIPTIONS	33-53310-302	-	-	-	-	-	-	0%
PROFESSIONAL SERVICES	33-53310-311	-	-	21,863	11,059	30,000	8,137	37%
UNIFORMS	33-53310-314	-	-	2,000	-	2,000	-	0%
OTHER FEES & CHARGES	33-53310-315	-	-	-	-	-	-	0%
UTILITIES	33-53310-331	-	-	2,951	2,093	2,951	-	0%
MAINTENANCE-EQUIPMENT	33-53310-341	-	-	-	-	-	-	0%
MAINTENANCE-VEHICLES	33-53310-351	-	-	11,000	6,288	8,000	(3,000)	-27%
MAINTENANCE-BUILDINGS	33-53310-353	-	-	23,873	26,043	13,000	(10,873)	-46%
MAINTENANCE-FACILITIES	33-53310-354	-	-	14,723	9,711	6,723	(8,000)	-54%
INSURANCE EXPENSE	33-53310-362	-	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**76,410**	**55,194**	**68,674**		
EQUIPMENT	33-53310-401	-	-	-	-	31,225	31,225	0%
FURNITURE	33-53310-402	-	-	-	-	-	-	0%
VEHICLES	33-53310-403	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	33-53310-404	-	-	-	-	-	-	0%
FACILITIES	33-53310-405	-	-	-	-	100,000	100,000	0%
FACILITIES-CONTRACT	33-53310-405.01	-	-	-	-	-	-	0%
DEPRECIATION EXPENSE	33-53310-410	-	-	-	-	-	-	0%
AMORTIZATION EXPENSE	33-53310-420	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**131,225**		
Total Course Maintenance Expenditures		**-**	**-**	**328,828**	**243,089**	**762,517**		
Total Fund Expenditures		**-**	**1,034,688**	**1,364,291**	**1,216,638**	**1,369,114**		
Total Income/(Deficit)		**1,502,858**	**152,942**	**46,157**	**(330,095)**	**811**		

	SAPULPA LIBRARY FUND

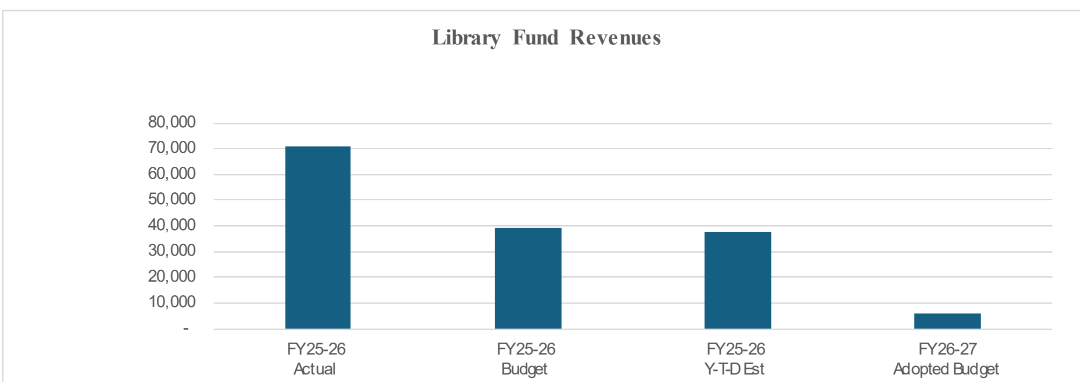
Fund: 34

Fund Description/Overview

The City of Sapulpa Library Fund is established to track a dedicated mix of revenues that support the community's public library services. This fund is used to account for revenue received from sales tax equal to 2.5% of the city's second and third penny, along with grants, fines, and other income sources designated for library purposes. Funds are restricted to the maintenance and operations of the Sapulpa Public Library, ensuring that core services, materials, staffing, and facility needs are properly financed.

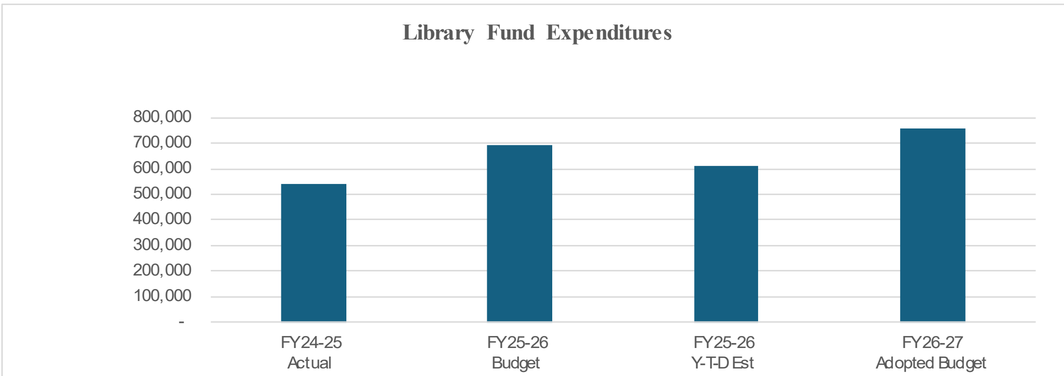
Revenues

Category	FY 25-26 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 137,121	$ -	$ 115,866		
Intergovernmental Revenue	18,053	21,911	21,911	-	(21,911)	-100.00%
Fines & Forfeitures	713	850	838	785	(65)	-7.65%
Interest Income	3,731	3,000	1,310	2,239	(761)	-25.37%
Misc. Revenue	48,228	13,500	13,384	3,191	(10,309)	-76.36%
Total Operating Income	70,725	39,261	37,443	6,215		
Total Transfers	470,996	529,611	530,198	731,377	201,766	38.10%
Total Revenues	**541,720**	**705,993**	**567,641**	**853,458**		



Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	370,753	372,370	367,855	460,326	87,956	23.62%
Materials & Supplies	32,967	36,220	16,893	36,420	200	0.55%
Other Services & Charges	102,057	240,393	201,907	247,460	7,067	2.94%
Total Operating Expenses	505,777	648,983	586,655	744,206		
Capital Outlay	35,460	41,911	23,863	15,000	(26,911)	-64.21%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	35,460	41,911	23,863	15,000		
Total Expenditures	**541,237**	**690,894**	**610,518**	**759,206**		



Sapulpa Library Fund Employees

Position	FY 2024-2025 Actual	FY 2025-2026 Actual	FY 2026-2027 Budget
Library Director	1	1	1
Assist Librarian	1	1	1
Circulation Librarian	1	1	1
Genealogy	1	1	1
Children’s Librarian	1	1	1
Library Aide	1	1	1
PT Library Aide	0	2	3
Total	**6**	**8**	**9**

Capital Outlay		
Item	**Account Number**	**Amount**
Books	34-53400-407	15,000

Library Fund (34)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES								
BUDGETED BEG FUND BALANCE	34-00000-4000	-	-	137,121	-	115,866		
GRANT-STATE AID		-	-	-	-	-	-	0%
GRANT-OK DEPT OF LIBRARIES	34-00000-4091	14,204	16,703	21,911	21,911	-	(21,911)	-100%
GRANT - PRIVATE	34-00000-4092	-	1,350	-	-	-	-	0%
Total Intergovernmental Revenue		**14,204**	**18,053**	**21,911**	**21,911**	**-**		
RENTAL FEES	34-00000-4050.34	120	120	200	131	135	(65)	-33%
BOOK FINES	34-00000-4072.34	491	593	650	707	650	-	0%
Total Fines & Forfeitures		**611**	**713**	**850**	**838**	**785**		
INTEREST	34-00000-4081	3,299	3,731	3,000	1,310	2,239	(761)	-25%
MISCELLANEOUS REVENUE	34-00000-4080	3,554	3,607	3,500	3,237	3,191	(309)	-9%
DONATIONS	34-00000-4080	247	44,621	10,000	10,147	-	(10,000)	-100%
Total Miscellaneous Revenue		**3,801**	**48,228**	**13,500**	**13,384**	**3,191**		
TRSFR IN: GENERAL FUND	34-00000-4910	(270)	270	49,429	49,428	500,000	450,571	912%
TRSFR IN: GENERAL FUND(SALES T	34-00000-4910S	219,076	220,726	220,182	220,770	231,377	11,195	5%
TRSF IN: SMA	34-00000-4920	190,000	250,000	260,000	260,000	-	(260,000)	-100%
Total Transfer In		**408,806**	**470,996**	**529,611**	**530,198**	**731,377**		
Total Resources		**430,721**	**541,720**	**705,993**	**567,641**	**853,458**		
EXPENDITURES								
LIBRARY (3400)								
SALARIES	34-53400-101	231,362	252,426	270,267	270,241	349,976	79,709	29%
OVERTIME	34-53400-102	494	982	703	1,653	703	-	0%
SPECIALTY PAY	34-53400-104	-	-	-	-	-	-	0%
SEVERANCE PAY	34-53400-105	3,247	-	598	653	598	-	0%
SICK LEAVE INCENTIVE	34-53400-106	-	-	-	-	-	-	0%
TENURE PAY	34-53400-107	1,100	1,364	926	1,625	2,538	1,612	174%
CAR ALLOWANCE	34-53400-121	-	-	-	-	-	-	0%
CLOTHING ALLOWANCE	34-53400-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	34-53400-124	-	-	-	-	-	-	0%
FICA TAX	34-53400-131	14,267	15,217	16,806	16,300	20,202	3,396	20%
MEDICARE TAX	34-53400-132	3,337	3,559	3,930	3,812	4,725	795	20%
EMPLOYEE INSURANCE	34-53400-133	32,317	44,495	59,594	52,183	59,554	(40)	0%
WORKER'S COMPENSATION	34-53400-134	10,571	10,455	12,333	13,967	14,386	2,053	17%
UNEMPLOYMENT	34-53400-135	1,705	1,404	1,810	2,329	2,399	589	33%
RETIREMENT	34-53400-136	2,868	4,589	5,403	5,094	5,246	(157)	-3%
CONTRACT LABOR	34-53400-141	19,251	36,262	-	-	-	-	0%
Total Personnel Services		**320,519**	**370,753**	**372,370**	**367,855**	**460,326**		
OFFICE SUPPLIES	34-53400-201	14,519	19,442	24,459	12,625	24,459	-	0%
POSTAGE	34-53400-202	-	730	1,000	-	500	(500)	-50%
JANITORIAL SUPPLIES	34-53400-211	2,136	1,618	4,761	2,631	4,761	-	0%
OPERATIONAL SUPPLIES	34-53400-214	460	297	1,300	-	1,300	-	0%
PROMOTIONAL SUPPLIES	34-53400-227	-	-	-	-	-	-	0%
MINOR EQUIPMENT AND FURNISHING	34-53400-260	643	7,440	4,700	1,637	5,400	700	15%
GRANT EXPENSE-OTHER LITERACY GRANT	34-53400-290	140	3,441	-	-	-	-	0%
Total Materials & Supplies		**17,897**	**32,967**	**36,220**	**16,893**	**36,420**		
TRAINING AND TRAVEL	34-53400-301	1,109	4,682	6,950	2,999	6,950	-	0%
TRAVEL & TRAINING - GRANTS	34-53400-301A	-	1,000	-	-	-	-	0%
TRAINING & TRAVEL-STATE AID	34-53400-301B	-	-	-	-	-	-	0%
DUES AND SUBSCRIPTIONS	34-53400-302	20,679	19,057	29,341	25,060	29,341	-	0%
PROFESSIONAL SERVICES	34-53400-311	-	3,450	39,201	34,549	39,201	-	0%
PROF SVCS-ENG (DESIGN, BID)	34-53400-311A	-	-	902	45	-	(902)	-100%
ADVERTISING	34-53400-312	314	575	765	835	1,000	235	31%
PRINTING	34-53400-313	150	-	150	158	450	300	200%
UTILITIES	34-53400-331	26,539	26,045	32,000	25,441	32,000	-	0%
COMMUNICATIONS	34-53400-332	-	-	1,200	142	1,200	-	0%
MAINTENANCE-EQUIPMENT	34-53400-351	21,899	9,005	35,190	26,863	40,468	5,278	15%
MAINTENANCE-BUILDINGS	34-53400-353	15,795	34,062	80,319	75,752	80,319	-	0%
MAINTENANCE-FACILITIES	34-53400-354	3,147	4,180	14,375	10,064	16,531	2,156	15%
HEALTH INSURANCE	34-53400-390A	-	-	-	-	-	-	0%
Total Other Services & Charges		**89,631**	**102,057**	**240,393**	**201,907**	**247,460**		
EQUIPMENT	34-53400-401	-	-	15,938	6,457	-	(15,938)	-100%
FURNITURE	34-53400-402	-	-	-	-	-	-	0%

Library Fund (34)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
BUILDING AND FIXTURES	34-53400-404	-	-	-	-	-	-	0%
EQUIPMENT-STATE AID GRANT	34-53400-401A	7,423	36	3,000	-	-	(3,000)	-100%
FURNITURE-STATE AID GRANT	34-53400-402A	11,564	-	4,000	1,482	-	(4,000)	-100%
FURNITURE-GRANT	34-53400-402B	-	-	-	-	-	-	0%
BOOKS	34-53400-407	9,324	23,527	10,000	8,997	15,000	5,000	50%
BOOKS-STATE AID GRANTS	34-53400-407A	14,557	11,897	8,973	6,355	-	(8,973)	-100%
Total Capital Outlay		**42,867**	**35,460**	**41,911**	**23,291**	**15,000**		
Total Expenditures		**470,914**	**541,237**	**690,894**	**609,946**	**759,206**		
Total Income/(Deficit)		**(40,193)**	**483**	**15,099**	**(42,305)**	**94,252**		

SAPULPA PARK AND RECREATION FUND

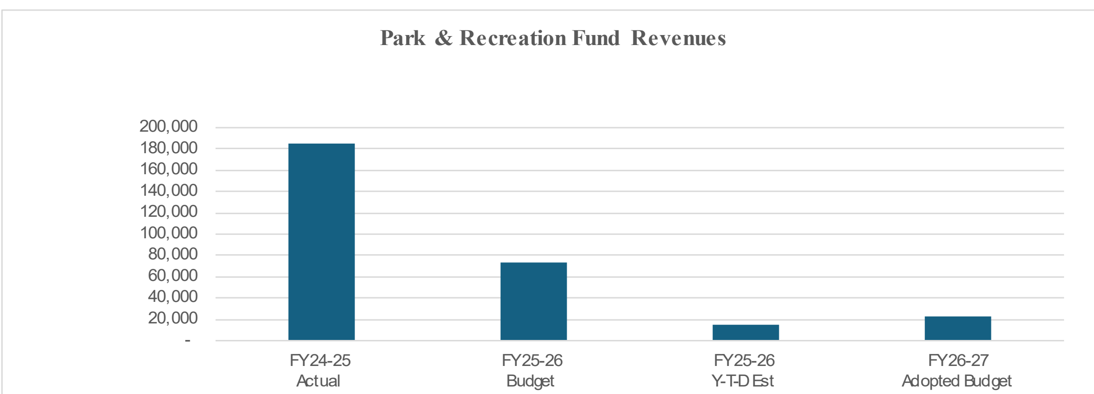
Fund: 35

Fund Description/Overview

The Park Recreation Fund exists to account for and dedicate specific revenue sources—primarily a designated portion of local sales tax, along with other related revenues—to the support and enhancement of the City's parks and leisure services. By allocating 5% of the second and third penny of sales tax to this fund, the City ensures that a consistent and reliable funding stream is reserved exclusively for recreational purposes. This dedicated structure promotes fiscal accountability and transparency, ensuring that taxpayer contributions intended for parks and recreation are used accordingly. Funds are used to develop, maintain, and improve park facilities, recreational programs, and community amenities that enhance quality of life. This includes ongoing maintenance, capital improvements, programming, and expansion of recreational opportunities for residents of all ages.

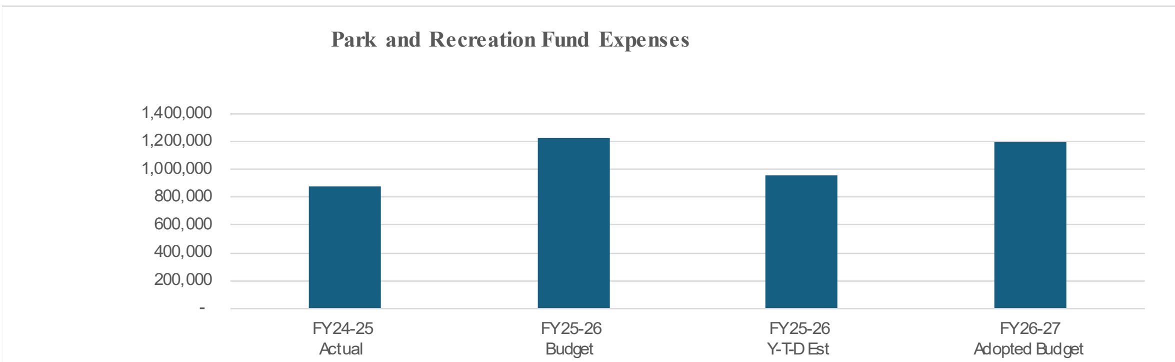
Revenues

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 309,042	$ -	$ 204,712		
Charges for Services	296	200	192	297	97	48.50%
Interest Income	5,887	4,700	4,206	4,600	(100)	-2.13%
Misc. Revenue	179,029	68,250	10,931	17,690	(50,560)	-74.08%
Total Operating Income	185,212	73,150	15,329	22,587		
Total Transfers	846,008	844,364	845,538	968,755	124,391	14.73%
Total Revenues	**1,031,220**	**1,226,556**	**860,867**	**1,196,054**		



Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	641,171	787,823	616,967	827,786	39,963	5.07%
Materials & Supplies	49,589	65,810	49,606	63,500	(2,310)	-3.51%
Other Services & Charges	189,806	292,147	209,569	296,460	4,313	1.48%
Total Operating Expenses	880,566	1,145,780	876,142	1,187,746		
Capital Outlay	-	81,131	77,598	-	(81,131)	-100.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	4,834	4,834	0.00%
Total Non Operating Exp	-	81,131	77,598	4,834		
Total Expenditures	**880,566**	**1,226,911**	**953,740**	**1,192,580**		



Sapulpa Park & Recreation Fund Employees

Department	Actual 2024-2025	Actual 2025-2026	Budgeted 2026-2027
Recreation Director	1	1	1
Parks & Rec Director	1	1	1
Parks & Rec Supervisor	1	1	1
Park & Rec Maintenance Mgr.	1	1	1
Aquatics Supervisor	1	1	1
Recreation Coordinator	-	-	2
Crew Leader	1	1	1
Parks & Rec Operator	2	2	4
Lake & Park Operator	1	1	1
PT Rec Aide	1	1	1
P/T Recreation Coordinator	-	-	2
Seasonal Labor	-	-	3
Total	10	10	19

Parks Recreation Fund (35)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES								
BUDGETED BEG FUND BALANCE	35-00000-4000	-	-	309,042	-	204,712		
RECREATION PROGRAM INCOME	35-00000-4062.35	342	296	200	191	297	97	49%
ADMISSIONS	35-00000-4063.35	-	-	-	-	-	-	0%
Total Charges for Services		**342**	**296**	**200**	**191**	**297**		
INTEREST	35-00000-4081	3,767	5,887	4,700	4,206	4,600	(100)	-2%
					-			
SHORT/LONG	35-00000-4049	1	-	-	-	-	-	0%
CONCESSIONS	35-00000-4054.35	4,077	1,963	2,250	1,495	2,970	720	32%
MISCELLANEOUS REVENUE	35-00000-4080	-	-	-	-	-	-	0%
REIMBURSEMENTS	35-00000-4086	11,950	158,541	50,000	5,455	-	(50,000)	-100%
RENTAL INCOME	35-00000-4088	23,626	18,525	16,000	3,982	14,720	(1,280)	-8%
Total Miscellaneous Revenue		**39,654**	**179,029**	**68,250**	**10,931**	**17,690**		
TRSFR IN: GENERAL FUND	35-00000-4910	540	-	-	-	506,000	506,000	0%
TRSFR IN: GENERAL FUND(SALES T	35-00000-4910S	441,451	431,012	440,364	441,538	462,755	22,391	5%
TRSF IN: SMA	35-00000-4920	410,000	414,996	404,000	404,000	-	(404,000)	-100%
Total Transfers In		**851,991**	**846,008**	**844,364**	**845,538**	**968,755**		
Total Resources		**895,755**	**1,031,221**	**1,226,556**	**860,867**	**1,196,053**		
EXPENDITURES								
RECREATION (3500)								
SALARIES	35-53500-101	390,501	427,088	554,779	432,252	582,854	28,075	5%
OVERTIME	35-53500-102	18,181	16,695	14,000	14,362	14,000	-	0%
SPECIALTY PAY	35-53500-104	-	-	-	-	-	-	0%
SEVERANCE PAY	35-53500-105	1,458	-	1,459	9,107	9,380	7,921	543%
SICK LEAVE INCENTIVE	35-53500-106	2,402	2,906	4,100	2,552	2,629	(1,471)	-36%
TENURE PAY	35-53500-107	5,359	5,281	4,425	4,425	5,560	1,135	26%
CAR ALLOWANCE	35-53500-121	3,611	3,621	3,600	2,800	3,600	-	0%
CLOTHING ALLOWANCE	35-53500-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	35-53500-124	963	966	960	767	960	-	0%
FICA TAX	35-53500-131	25,226	27,317	34,394	28,360	32,853	(1,541)	-4%
MEDICARE TAX	35-53500-132	5,900	6,389	8,044	6,633	7,683	(361)	-4%
EMPLOYEE INSURANCE	35-53500-133	69,756	68,672	115,106	63,717	115,186	80	0%
WORKER'S COMPENSATION	35-53500-134	17,822	18,091	25,012	28,585	29,442	4,430	18%
UNEMPLOYMENT	35-53500-135	2,556	2,950	3,288	3,523	3,629	341	10%
RETIREMENT	35-53500-136	14,672	18,332	18,656	19,884	20,010	1,354	7%
CONTRACT LABOR	35-53500-141	39,923	42,865	-	-	-	-	0%
Total Personnel Services		**598,328**	**641,171**	**787,823**	**616,967**	**827,786**		
OFFICE SUPPLIES	35-53500-201	554	610	850	787	1,000	150	18%
FILM AND PROCESSING	35-53500-203	-	-	-	-	-	-	0%
JANITORIAL SUPPLIES	35-53500-211	5,561	3,659	5,250	3,210	5,500	250	5%
CHEMICALS	35-53500-212	3,697	735	6,200	5,846	4,200	(2,000)	-32%
COFFEE AND CONCESSION SUPPLIES	35-53500-213	2,856	2,338	2,000	1,932	3,000	1,000	50%
OPERATIONAL SUPPLIES	35-53500-214	68	10	300	-	500	200	67%
FUEL AND OIL	35-53500-221	19,770	17,001	20,000	12,351	16,000	(4,000)	-20%
PROMOTIONAL SUPPLIES	35-53500-227	-	-	1,110	1,193	1,000	(110)	-10%
MINOR TOOLS-STOCK	35-53500-231	422	279	300	(19)	300	-	0%
SAFETY SUPPLIES	35-53500-241	1,870	4,572	3,000	2,236	3,500	500	17%
RECREATIONAL SUPPLIES	35-53500-243	4,229	7,060	14,300	11,453	8,500	(5,800)	-41%
EMPLOYEE MOTIVATIONAL SUPPLIES	35-53500-244	461	309	500	154	-	(500)	-100%
MINOR EQUIPMENT AND FURNISHING	35-53500-260	10,518	13,015	12,000	10,462	20,000	8,000	67%
Total Materials & Supplies		**50,008**	**49,589**	**65,810**	**49,606**	**63,500**		
TRAINING AND TRAVEL	35-53500-301	6,050	9,518	5,490	5,870	6,510	1,020	19%
DUES AND SUBSCRIPTIONS	35-53500-302	1,865	1,645	8,900	8,189	9,500	600	7%
PROFESSIONAL SERVICES	35-53500-311	1,920	6,065	68,900	68,900	70,000	1,100	2%
ADVERTISING	35-53500-312	330	393	-	-	-	-	0%
PRINTING	35-53500-313	1,155	1,534	700	743	700	-	0%
UNIFORM CLEANING	35-53500-314	1,094	1,299	1,500	184	2,000	500	33%
OTHER FEES & CHARGES	35-53500-315		-	100	147	150	50	50%
SURVEY AND TITLE SEARCH	35-53500-323	1,101	-	2,000	-	2,000	-	0%
MARKETING & SOCIAL MEDIA	35-53500-327	-	-	500	195	500	-	0%
UTILITIES	35-53500-331	77,831	69,778	90,000	55,356	90,000	-	0%
COMMUNICATIONS	35-53500-332	1,005	984	3,000	1,059	2,000	(1,000)	-33%

Parks Recreation Fund (35)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RENTAL OF EQUIPMENT	35-53500-341	2,458	3,029	3,100	1,644	3,100	-	0%
LEASE EXPENSE	35-53500-342	-	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	35-53500-351	10,471	6,577	11,000	11,474	10,000	(1,000)	-9%
MAINTENANCE-VEHICLES	35-53500-352	11,391	15,677	12,000	8,288	15,000	3,000	25%
MAINTENANCE-BUILDINGS	35-53500-353	32,261	17,202	25,000	9,351	25,000	-	0%
MAINTENANCE-FACILITIES	35-53500-354	42,736	53,894	55,995	37,117	60,000	4,005	7%
MAINTENANCE-FAC (HERITAGE)	35-53500-354A	53	2,211	3,962	1,053	-	(3,962)	-100%
HEALTH INSURANCE	35-53500-390A	-	-	-	-	-	-	0%
Total Other Services and Charges		**191,720**	**189,806**	**292,147**	**209,569**	**296,460**		
EQUIPMENT	35-53500-401	-	-	81,131	77,598	-	(81,131)	-100%
FURNITURE	35-53500-402	-	-	-	-	-	-	0%
VEHICLES	35-53500-403	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	35-53500-404	-	-	-	-	-	-	0%
FACILITIES	35-53500-405	-	-	-	-	-	-	0%
LAND PURCHASES	35-53500-406	-	-	-	-	-	-	0%
DEPRECIATION EXPENSE	35-53500-410	-	-	-	-	-	-	0%
FORESTRY GRANT	35-53500-411	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**81,131**	**77,598**	**-**		
LEASE PAYMENTS	35-53500-505	-	-	-	-	-	-	0%
Total Debt Service		**-**	**-**	**-**	**-**	**-**		
TRSF OUT: CEMETERY MAINTENANCE	35-53500-931		-	-	-	4,834	4,834	0%
TRSF OUT: CIP FUND	35-53500-945	-	-	-	-	-	-	0%
TRSF OUT: GRANTS & AID	35-53500-960	-	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**	**4,834**		
Total Expenditures		**840,056**	**880,567**	**1,226,911**	**953,739**	**1,192,580**		
Total Income/(Deficit)		**55,699**	**150,654**	**(355)**	**(92,872)**	**3,473**		

SAPULPA AQUATICS FUND

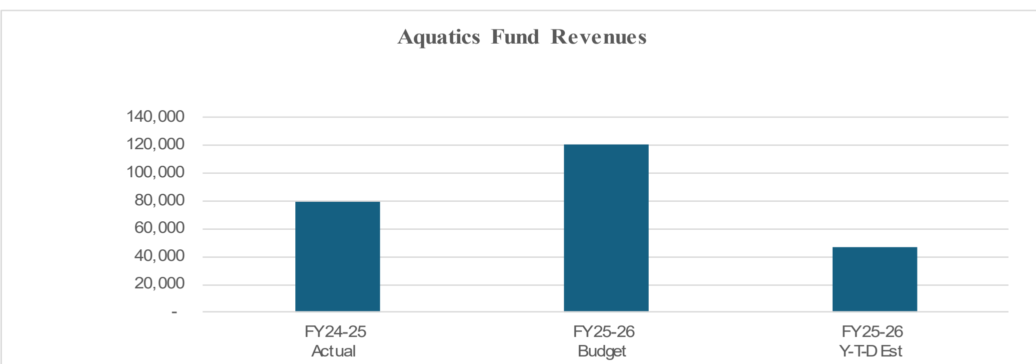
Fund: 36

Fund Description/Overview

The Aquatics Fund exists to account for revenues generated specifically for the operation and support of the City's aquatic facilities, including swimming pools. These revenues are derived from user fees, program charges, and donations, and are segregated to ensure they are used solely for aquatics-related purposes. By maintaining a dedicated fund, the City promotes transparency and accountability, demonstrating that funds collected from patrons and supporters are directly reinvested into the aquatic programs and services they utilize. Expenditures are used to operate, maintain, and improve swimming pool facilities and related programming. This includes costs associated with staffing, maintenance, utilities, equipment, and safety measures necessary to provide a clean, safe, and enjoyable environment for the public.

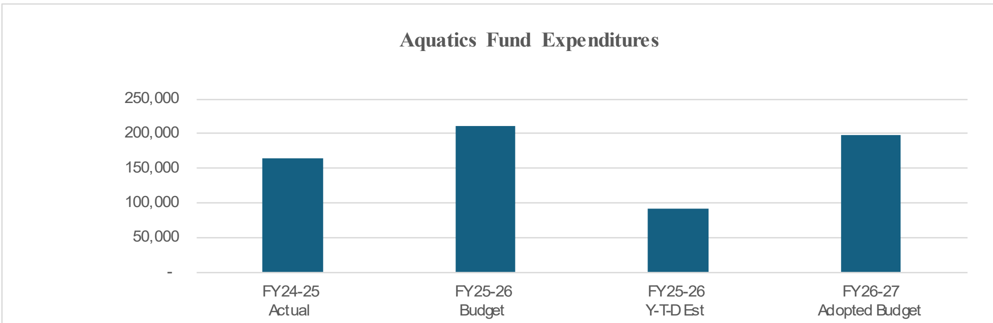
Revenues

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 64,612	$ -	71,386		
Charges for Services	76,619	119,000	45,166	92,633	(26,367)	-22%
Interest Income	2,077	2,000	1,657	2,000	-	0%
Misc. Revenue	331	-	195	-	-	0%
Total Operating Income	79,027	121,000	47,018	94,633		
Total Transfers	35,004	34,000	34,000	150,000	116,000	341%
Total Revenues	**114,031**	**219,612**	**81,018**	**316,019**		



Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	67,605	96,227	55,166	91,845	(4,382)	95.45%
Materials & Supplies	36,213	56,050	14,069	49,850	(6,200)	88.94%
Other Services & Charges	61,425	58,000	22,481	51,034	(6,966)	87.99%
Total Operating Expenses	165,243	210,277	91,716	192,729		
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	5,000	5,000	0.00%
Total Non Operating Exp	-		-	5,000		
Total Expenditures	**165,243**	**210,277**	**91,716**	**197,729**		



Sapulpa Park & Recreation Fund Employees

Position	Actual FY 2024-2025	Actual FY 2025-2026	Adopted FY 2026-2027
Season Assistant Manager	1	1	1
Season Lifeguard	13	13	13
Seasonal Head Conscession Clerk	1	1	1
Seasonal Concession Clerk	5	5	5
Total	21	21	21

Aquatics Fund (36)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES								
BUDGETED BEG FUND BALANCE	36-00000-4000	-	-	64,612	-	71,386		
RENTAL FEES	36-00000-4050.36	7,032	6,686	12,000	2,797	7,667	(4,333)	-36%
CONCESSION REVENUE	36-00000-4054.36	20,033	16,795	33,000	10,561	21,845	(11,155)	-34%
SWIMMING POOL FEES	36-00000-4062.36	55,086	47,446	60,000	27,238	57,300	(2,700)	-5%
ACQUATICS PROGRAM INCOME	36-00000-4063.36	679	622	7,000	1,368	721	(6,279)	-90%
SEASON PASSES	36-00000-4064.36	2,731	5,070	7,000	3,202	5,100	(1,900)	-27%
Total Charges for Services		**85,561**	**76,619**	**119,000**	**45,166**	**92,633**		
INTEREST	36-00000-4081	2,941	2,077	2,000	1,507	2,000	-	0%
SHORT/LONG	36-00000-4049	237	344	-	183	-	-	0%
MISCELLANEOUS REVENUE	36-00000-4080	410	(13)	-	(6)	-	-	0%
REIMBURSEMENTS		-	-	-	-	-	-	0%
Total Miscellaneous Revenues		**647**	**331**	**-**	**177**	**-**		
TRSF IN: GENERAL FUND	36-00000-4910	-	-	-	-	-	-	0%
TRSF IN: SMA	36-00000-4920	120,000	35,004	34,000	34,000	150,000	116,000	341%
Total Transfers In		**120,000**	**35,004**	**34,000**	**34,000**	**150,000**		
Total Resources		**209,150**	**114,031**	**219,612**	**80,850**	**316,019**		
EXPENDITURES								
AQUATIC CENTER (3600)								
SALARIES	36-53600-101	57,595	59,376	80,000	46,563	73,770	(6,231)	-8%
OVERTIME	36-53600-102	2,013	34	2,500	351	2,500	-	0%
FICA TAX	36-53600-131	3,640	3,739	6,175	2,909	8,613	2,438	39%
MEDICARE TAX	36-53600-132	851	874	1,200	680	204	(996)	-83%
EMPLOYEE INSURANCE	36-53600-133	-	-	-	-	-	-	0%
WORKER'S COMPENSATION	36-53600-134	3,963	3,236	5,447	3,935	5,447	-	0%
UNEMPLOYMENT	36-53600-135	547	345	905	729	1,311	406	45%
RETIREMENT	36-53600-136	-	-	-	-	-	-	0%
CONTRACT LABOR	36-53600-141	-	-	-	-	-	-	0%
Total Personnel Services		**68,609**	**67,605**	**96,227**	**55,166**	**91,845**		
OFFICE SUPPLIES	36-53600-201	269	244	200	100	200	-	0%
JANITORIAL SUPPLIES	36-53600-211	644	1,238	1,470	165	600	(870)	-59%
CHEMICALS	36-53600-212	19,041	21,298	28,988	6,922	15,000	(13,988)	-48%
CONCESSION SUPPLIES	36-53600-213	7,879	8,058	16,000	3,964	10,000	(6,000)	-38%
SAFETY SUPPLIES	36-53600-241	3,208	1,104	1,142	639	1,000	(142)	-12%
RECREATIONAL SUPPLIES	36-53600-243	40	133	50	-	50	-	0%
EMPLOYEE MOTIVATIONAL SUPPLIES	36-53600-244	195	200	200	29	-	(200)	-100%
MINOR EQUIPMENT AND FURNISHING	36-53600-260	1,987	3,937	8,000	2,249	23,000	15,000	188%
Total Materials & Supplies		**33,262**	**36,213**	**56,050**	**14,069**	**49,850**		
TRAINING AND TRAVEL	36-53600-301	513	223	1,000	-	2,934	1,934	193%
DUES AND SUBSCRIPTIONS	36-53600-302	4,647	6,594	600	249	600	-	0%
CREDIT CARD PROCESSING FEES	36-53600-303	-	736	9,000	11,246	-	(9,000)	-100%
PROFESSIONAL SERVICES	36-53600-311	-	-	300	289	350	50	17%
ADVERTISING	36-53600-312	65	35	100	-	100	-	0%
PRINTING	36-53600-313	331	456	50	-	50	-	0%
UNIFORMS	36-53600-314	8,401	7,137	450	-	500	50	11%
UTILITIES	36-53600-331	-	-	15,000	6,431	15,000	-	0%
COMMUNICATIONS	36-53600-332	-	-	-	-	-	-	0%
RENTAL OF EQUIPMENT	36-53600-341	10,812	10,970	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	36-53600-351		9,887	20,000	1,289	20,000	-	0%
MAINTENANCE-BUILDINGS	36-53600-353	886.09	20,610	2,500	1,615	2,500	-	0%
MAINTENANCE-FACILITIES	36-53600-354	41,702.97	4,777	9,000	1,364	9,000	-	0%
HEALTH INSURANCE	36-53600-390A	-	-	-	-	-	-	0%
Total Other Services & Charges		**67,358**	**61,425**	**58,000**	**22,481**	**51,034**		
EQUIPMENT	36-53600-401	-	-	-	-	-	-	0%
FURNITURE	36-53600-402	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	36-53600-404	-	-	-	-	-	-	0%
FACILITIES	36-53600-405	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
TRFS OUT: SMA	36-53600-920	-	-	-	-	-	-	0%
TRANSFER OUT: PARKS & REC SERVICES	36-53600-935	-	-	-	-	-	-	0%
TRANSFER OUT: CIP	36-53600-960	-	-	-	-	5,000	5,000	0%
Total Transfers Out		**-**	**-**	**-**	**-**	**5,000**		
Total Expenditures		**169,230**	**165,243**	**210,277**	**91,715**	**197,729**		
Total Income/(Deficit)		**39,920**	**(51,212)**	**9,335**	**(10,866)**	**118,291**		

SAPULPA RESIDENTAL PARK/REC. CONSTRUCTION FUND

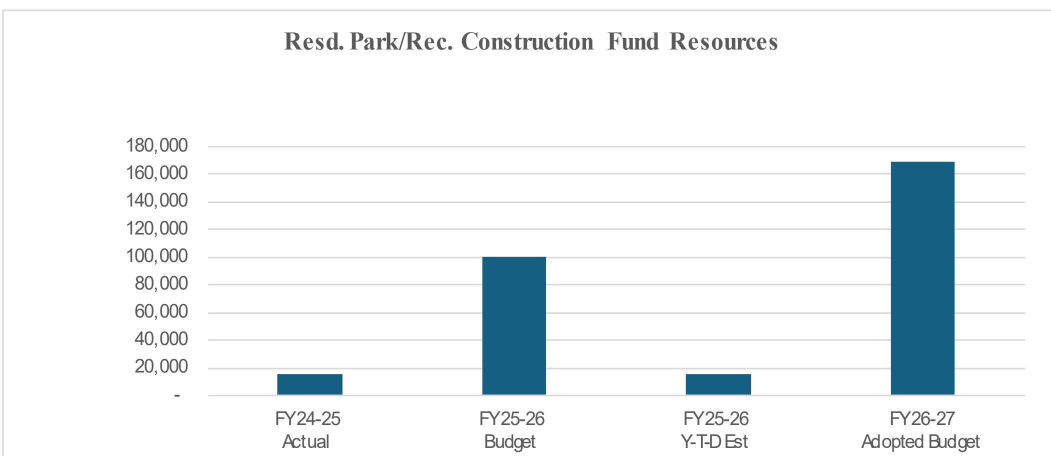
Fund: 37

Fund Description/Overview

The City of Sapulpa Restricted Construction Park & Recreation Fund was established to account for revenues and expenditures dedicated solely to the enhancement and expansion of the City's park system. Resources within this fund are restricted for the acquisition of new park land, as well as for capital improvements and ongoing maintenance of existing park facilities. By segregating these financial activities, the fund ensures that designated revenues are used exclusively for park and recreation purposes, supporting the City's commitment to preserving, improving, and expanding public recreational amenities for the benefit of the community.

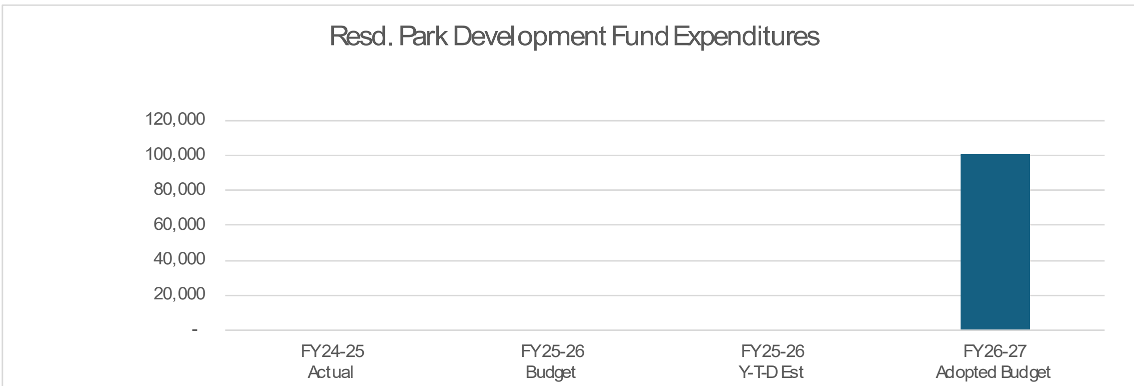
Revenues

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ -	$ -	$ 139,333		
Interest Income	2,774	-	2,381	2,909	2,909	0.00%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	2,774		2,381	2,909		
Total Transfers	13,025	100,000	12,709	26,963	(73,037)	-73.04%
Total Resources	**15,799**	**100,000**	**15,090**	**169,205**		



Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Personnel Services	-		-	-	-	0.00%
Materials & Supplies	-		-	-	-	0.00%
Other Services & Charges	-		-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	100,000	100,000	0.00%
Total Non Operating Exp	-	-	-	100,000		
Total Expenditures	**-**	**-**	**-**	**100,000**		



Resid. Park/Rec. Construction Fund (37)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	37-00000-4000	-	124,246	-	139,333		
RESIDENTIAL CONSTRUCTION PARK & REC FEES	37-00000-4026	-	-	-	-	-	0%
SHORT/LONG	37-00000-4049	-	-	-	-	-	0%
Total Miscellaneous		-	-	-	-		
INTEREST	37-00000-4081	2,774	2,500	2,381	2,909	409	16%
TRSFR IN: GENERAL FUND	37-00000-4910	13,025	20,000	12,706	26,963	6,963	35%
Total Transfers In		**13,025**	**20,000**	**12,706**	**26,963**		
Total Resources		**15,799**	**146,746**	**15,087**	**169,205**		
EXPENDITURES							
PARK & REC CAPITAL IMP FUND (3735)							
PROFESSIONAL SERVICES	37-53735-311	-	-	-	-	-	0%
MAINTENANCE-FACILITIES	37-53735-354	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**-**	**-**		
EQUIPMENT	37-53735-401	-	-	-	-	-	0%
FURNITURE	37-43735-402	-	-	-	-	-	0%
BUILDING AND FIXTURES	37-53735-404	-	-	-	-	-	0%
FACILITIES	37-53735-405	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**		
TRFS OUT: SMA	37-53735-920	-	-	-	-	-	0%
TRANSFER OUT: PARKS & REC SERVICES	37-53735-935	-	-	-	-	-	0%
TRANSFER OUT: PARKS DEVELOPMENT FUND	37-53735-938	-	100,000	-	100,000	-	0%
TRSF OUT: GRANTS & AID	37-53735-960	-	-	-	-	-	0%
TRSF OUT: STREET IMPR SALES TAX	37-53735-965	-	-	-	-	-	0%
Total Transfers Out		**-**	**100,000**	**-**	**100,000**		
FACILITIES		-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**		
Total Expenditures		**-**	**100,000**	**-**	**100,000**		
Total Surplus/Deficit		**15,799**	**46,746**	**15,087**	**69,205**		

SAPULPA	**SAPULPA PARK DEVELOPMENT FUND**

Fund: 38

Fund Description/Overview

The Park Development Fund exists to account for revenues generated from the Hotel/Motel Tax that are designated for the expansion and enhancement of the City's park system. By dedicating these tourism-related revenues to a separate fund, the City ensures that a portion of funds generated by visitors is reinvested into community assets that benefit both residents and guests. This structure promotes transparency and accountability while aligning funding sources with long-term community development and recreational priorities. Expenditures are restricted to the acquisition of new park land and the completion of capital improvements to existing parks. This includes projects such as land purchases, major facility upgrades, and the development of new recreational amenities.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr/Decr	% Incr/Decr
Beginning Fund Balance	$ -	$ 235,004	$ -	$ 288,229		
Interest Income	4,956	4,100	4,766	5,000	900	21.95%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	4,956	4,100	4,766	5,000		
Total Transfers	-	158,125	41,889	152,610	(5,515)	-3.49%
Total Resources	**4,956**	**397,229**	**46,655**	**445,839**		
Expenditures						
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	375,000	927	375,000	-	0.00%
Total Non Operating Exp	-	375,000	927	375,000		
Total Expenditures	**-**	**375,000**	**927**	**375,000**		

Park Development Fund (38)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	38-00000-4000	-	235,004	-	288,229		
INTEREST	38-00000-4081	4,956	4,100	4,766	5,000	900	22%
Total Interest Income		**4,956**	**4,100**	**4,766**	**5,000**		
MISCELLANEOUS REVENUE	38-00000-4080	-	-	-	-	-	0%
DONATIONS	38-00000-4082	-	-	-	-	-	0%
Total Miscellaneous Income		**-**	**-**	**-**	**-**		
TRSF IN: RESID PARK CONST. FUND	38-00000-4937	-	100,000	-	100,000	-	0%
TRSF IN: HOTEL/MOTEL TAX FUND	38-00000-4959	58,552	58,125	41,889	52,610	(5,515)	-9%
Total Transfers In		**58,552**	**158,125**	**41,889**	**152,610**		
Total Resources		**63,508**	**397,229**	**46,655**	**445,839**		
EXPENDITURES							
PARK DEVELOPMENT (3800)							
PROFESSIONAL SERVICES	38-53835-311	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**-**	**-**		
EQUIPMENT	38-53835-401	-	-	-	-	-	0%
BUILDING AND FIXTURES	38-53835-404	-	-	-	-	-	0%
FACILITIES	38-53835-405	-	375,000	927	375,000	-	0%
LAND PURCHASES	38-53835-406	-	-	-	-	-	0%
Total Capital Outlay		**-**	**375,000**	**927**	**375,000**		
PARK DEVELOPMENT (3835)							
TRFS OUT: SMA	38-538353-920	-	-	-	-	-	0%
TRSF OUT: GRANTS & AID	38-53835-960	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**		
Total Park Development Expenditures		**-**	**375,000**	**927**	**375,000**		
Total Surplus/(Deficit)		**63,508**	**22,229**	**45,728**	**70,839**		

ECONOMIC DEVELOPMENT SALES TAX FUND

Fund: 39

Fund Description/Overview

The Sapulpa Economic Development Sales Tax Fund is a special revenue fund established to account for resources received and expended in support of economic development activities in the Sapulpa area of Tulsa County. The fund is primarily supported by a dedicated one-half cent sales tax levied on sales generated by businesses located within the Tulsa County portion of Sapulpa, providing a consistent local funding source for initiatives intended to encourage business growth, investment, and broader economic activity. These revenues are used for purposes that advance the community's economic development goals, helping to strengthen the local tax base and support long-term prosperity in the area.

Revenues/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 2,595,226	$ -	$ 2,853,446		
Sales Tax	371,257	377,058	388,943	408,390	31,332	8.06%
Interest Income	61,560	40,000	86,250	100,000	60,000	69.57%
Misc. Revenue	-	-	88,364	-	-	0.00%
Total Operating Income	432,817	417,058	563,557	508,390		
Total Transfers	-	-	-	-	-	0.00%
Total Resources	**432,817**	**3,012,284**	**563,557**	**3,361,836**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	-	500,000	322,938	500,000	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	-	500,000	322,938	500,000		
Total Expenditures	**-**	**500,000**	**322,938**	**500,000**		
Total Surplus/Deficit	432,817	2,512,284	240,619	2,861,836		

Capital Outlay		
Item	**Account Number**	**Amount**
Land for Economic Dev.	39-53910-405	500,000

Economic Development Sales Tax Fund (39)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	39-00000-4000	-	2,595,226	-	2,853,446		
SALES TAX	39-00000-4003	371,257	377,058	388,943	408,390	31,332	8%
INTEREST	39-00000-4081	61,560	40,000	86,250	100,000	60,000	150%
SALE OF CAPITAL ASETS	39-00000-4087	-	-	88,364	-	-	0%
Total Resources		**432,816**	**3,012,284**	**563,557**	**3,361,836**		
EXPENDITURES							
ECON DEV SALES TAX (3910)							
PROF SVCS-ENG (DESIGN, BID)	39-53910-311A	-	-	-	-	-	0%
INVESTIGATION SERVICES	39-53910-319	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**-**	**-**		
FACILITIES	39-53910-405	-	500,000	322,938	500,000	-	0%
Total Capital Outlay		**-**	**500,000**	**322,938**	**500,000**		
Total Expenditures		**-**	**500,000**	**322,938**	**500,000**		
Total Surplus/Deficit		**432,816**	**2,512,284**	**240,619**	**2,861,836**		

SAPULPA	FIRE CASH FUND

Fund: 40

Fund Description/Overview

The Fire Cash Fund is a special fund used to account for resources received and expended for fire capital improvements and related needs. Its primary source of revenue is a dedicated sales tax equal to 2.5% of the second and third penny, which provides funding for capital projects that support and enhance the fire department's facilities, equipment, and overall service capacity. This fund helps ensure that essential fire service infrastructure is maintained and improved to meet the needs of the community.

Revenues/Expenditures

Category	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 367,456	$ -	$ 527,409		
Rescue and Recovery Rev	6,522	6,900	886	3,008	(3,892)	-439.28%
Interest Income	10,261	8,000	8,348	8,000	-	0.00%
Misc. Revenue	-	44,200	48,218	-	(44,200)	0.00%
Total Operating Income	16,783	59,100	57,452	11,008		
Total Transfers	215,506	220,182	220,770	231,377	11,195	0.00%
Total Resources	**232,289**	**646,738**	**278,222**	**769,794**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	167,272	397,230	97,940	308,030	(89,200)	-91.08%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	20,000	205,596	20,000	20,000	(185,596)	-927.98%
Total Non Operating Exp	187,272	602,826	117,940	328,030		
Total Expenditures	**187,272**	**602,826**	**117,940**	**328,030**		

Capital Outlay		
Item	Account Number	Amount
Fire Equipment	40-54000-401	178,030
New Pickup for Battalion 1	40-54000-403	60,000
Major Repairs or Upgrades to Facilities	40-54000-405	70,000

Fire Cash CIP Fund (40)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	40-00000-4000	-	367,456	-	527,409		
RESCUE AND RECOVERY REV	40-00000-4062.40	6,252	6,900	886	3,008	(3,892)	-56%
INTEREST	40-00000-4081	10,261	8,000	8,348	8,000	-	0%
SALE OF CAPITAL ASSETS	40-00000-4087	-	44,200	48,218	-	(44,200)	-100%
TRSFR IN: GENERAL FUND	40-00000-4910	-	-	-	-	-	0%
TRSFR IN: GENERAL FUND(SALES T	40-00000-4910S	215,506	220,182	220,770	231,377	11,195	5%
Total Transfers In		**215,506**	**220,182**	**220,770**	**231,377**		
Total Resources		**232,019**	**646,738**	**278,222**	**769,794**		
EXPENDITURES							
FIRE CASH (4000)							
PROFESSIONAL SERVICES	40-54000-311	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**-**	**-**		
EQUIPMENT	40-54000-401	102,515	222,230	53,707	178,030	(44,200)	-20%
FURNITURE	40-54000-402	-	30,000	-	-	(30,000)	-100%
VEHICLES	40-54000-403	52,513	70,000	44,234	60,000	(10,000)	-14%
BUILDING AND FIXTURES	40-54000-404	-	-	-	-	-	0%
FACILITIES	40-54000-405	12,244	70,000	-	70,000	-	0%
LAND PURCHASES	40-54000-406	-		-	-	-	0%
BOOKS	40-54000-407	-	5,000	-	-	(5,000)	-100%
Total Capital Outlay		**167,272**	**397,230**	**97,940**	**308,030**		
BOND EXPENSE INTEREST		-	-	-	-	-	0%
Total Debt Service		**-**	**-**	**-**	**-**		
TRSF OUT: GENERAL FUND	40-54000-910	-	20,000	20,000	20,000	-	0%
TRSF OUT: SAPULPA DEVELOPMENT FUND	40-54000-915	-	185,596	-	-	(185,596)	-100%
TRSF OUT: CIP FUND	40-54000-945	20,000	-	-	-	-	0%
TRSF OUT: GRANTS & AID	40-54000-960	-	-	-	-	-	0%
TRSF OUT: G.O. BOND CONSTR	40-54000-983	-	-	-	-	-	0%
Total Transfers Out		**20,000**	**205,596**	**20,000**	**20,000**		
Total Expenditures		**187,272**	**602,826**	**117,940**	**328,030**		
Total Income/(Deficit)		**44,747**	**43,912**	**160,282**	**441,764**		

POLICE CASH FUND

Fund: 41

Fund Description/Overview

The Police Cash Fund is a special fund used to account for resources received and expended for police capital improvements and related department needs. Its primary source of revenue is a dedicated sales tax equal to 2.5% of the second and third penny, which provides funding for capital projects that support and enhance police facilities, equipment, technology, and overall service capacity. This fund helps ensure that essential public safety infrastructure is maintained and improved to meet the needs of the community.

Resources/Expenditures

Category	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 99,003	$ -	$ 51,522		
Interest Income	1,376	1,800	1,061	1,183	(617)	65.72%
Misc. Revenue	-	61,309	23,912	-	(61,309)	0.00%
Total Operating Income	-	61,309	24,973	1,183		
Total Transfers	215,506	220,182	220,770	231,377	11,195	105.08%
Total Resources	**215,506**	**382,294**	**245,743**	**284,082**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	206,373	290,995	272,895	225,000	(65,995)	77.32%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	20,000	20,000	20,000	20,000	-	100.00%
Total Non Operating Exp	226,373	310,995	292,895	245,000		
Total Expenditures	**226,373**	**310,995**	**292,895**	**245,000**		

Capital Outlay		
Item	**Account Number**	**Amount**
Equipment for Vehicles	41-54100-401	24,000
4 – ½ Ton Pickups for Patrol	41-54100-403	201,000

Police Cash CIP Fund (41)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	41-00000-4000	-	99,003	-	51,522		
INTEREST	41-00000-4081	1,376	1,800	1,061	1,183	(617)	-34%
MISCELLANEOUS REVENUE	41-00000-4080	-	-	-	-	-	0%
REIMBURSEMENTS	41-00000-4086	-	21,919	23,912	-	(21,919)	-100%
SALE OF CAPITAL ASSETS	41-00000-4087	-	39,390	42,971	-	(39,390)	-100%
Total Miscellaneous Income		**-**	**61,309**	**23,912**	**-**		
TRSFR IN: GENERAL FUND	41-00000-4910	-	-	-	-	-	0%
TRSFR IN: GENERAL FUND(SALES T	41-00000-4910S	215,506	220,182	220,770	231,377	11,195	5%
TRSF IN: FED SEIZED & FORFEITURES	41-00000-4942	-	-	-	-	-	0%
Total Transfers In		**215,506**	**220,182**	**220,770**	**231,377**		
Total Resources		**216,882**	**382,294**	**245,742**	**284,082**		
EXPENDITURES							
POLICE CASH (4100)							
PROFESSIONAL SERVICES	41-54100-311	-	-	-	-	-	0%
MAINTENANCE-VEHICLES	41-54100-352	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**-**	**-**		
EQUIPMENT	41-54100-401	53,381	88,713	70,613	24,000	(64,713)	-73%
FURNITURE	41-54100-402	-	-	-	-	-	0%
VEHICLES	41-54100-403	152,992	202,282	202,282	201,000	(1,282)	-1%
BUILDING AND FIXTURES	41-54100-404	-	-	-	-	-	0%
FACILITIES	41-54100-405	-	-	-	-	-	0%
BOOKS	41-54100-407	-		-	-	-	0%
AMORTIZATION EXPENSE	41-54100-420	-		-	-	-	0%
Total Capital Outlay		**206,373**	**290,995**	**272,895**	**225,000**		
BOND EXPENSE INTEREST		-		-	-	-	0%
Total Debt Service		**-**	**-**	**-**	**-**		
TRSF OUT: GENERAL FUND	41-54100-910	-	20,000	20,000	20,000	-	0%
TRFS OUT: SMA	41-54100-920	-	-	-	-	-	0%
TRSF OUT: CIP FUND	41-54100-945	20,000	-	-	-	-	0%
TRSF OUT: GRANTS & AID	41-54100-960	-	-	-	-	-	0%
Total Transfers Out		**20,000**	**20,000**	**20,000**	**20,000**		
Total Expenditures		**226,373**	**310,995**	**292,895**	**245,000**		
Total Income/(Deficit)		**(9,491)**	**71,299**	**(47,153)**	**39,082**		

FED. SEIZED FORFEITURES FUND

Fund: 42

Fund Description/Overview

The Federal Seized Forfeitures Fund is used to account for resources received and expended from federal drug seizure activity. All monies and property received through this fund must be used solely for law enforcement purposes, making it an important source of support for eligible public safety initiatives. These resources may be applied to law enforcement-related costs that help strengthen operations, improve effectiveness, and support the department's ability to serve the community.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr/Decr
Beginning Fund Balance	$ -	$ 3,034	$ -	$ 3,213	179	
Interest Income	347	-	281	310	310	0.00%
Misc. Revenue	2,098	-	-	-	-	0.00%
Total Operating Income	2,445	-	281	310		
Total Transfers	-	-	-	-	-	0.00%
Total Revenues	**2,445**	**3,034**	**281**	**3,523**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	13,000	3,034	-	3,344	310	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	19,401	-	-	-	-	0.00%
Total Non Operating Exp	32,401	3,034	-	3,344		
Total Expenditures	**32,401**	**3,034**	**-**	**3,344**		

Fed. Seized Forfeitures Fund (42)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	42-00000-4000	-	3,034	-	3,213		
S.A.F REV	42-00000-4034	-	-	-	-	-	0%
IRS-FED SEIZED & FORFEITED	42-00000-4035	-	-	-	-	-	0%
Total Grants		**-**	**-**	**-**	**-**		
INTEREST	42-00000-4081	347	-	281	310	310	0%
Total Interest		**347**	**-**	**281**	**310**		
MISC REVENUE	42-00000-4080	2,098	-	-	-	-	0%
REIMBURSEMENTS	42-00000-4086	-	-	-	-	-	0%
Total Miscellaneous		**2,098**	**-**	**-**	**-**		
Total Resources		**2,445**	**3,034**	**281**	**3,523**		
EXPENDITURES							
FED SEIZED & FORTEIT (4200)							
SAFETY SUPPLIES	42-54200-241	-	-	-	-	-	0%
Total Materials & Supplies		**-**	**-**	**-**	**-**		
TRAINING AND TRAVEL	42-54200-301	-	-	-	-	-	0%
PROFESSIONAL SERVICES	42-54200-311	-	-	-	-	-	0%
RENTAL OF EQUIPMENT	42-54200-341	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**-**	**-**		
EQUIPMENT	42-54200-401	13,000	3,034	-	3,344	310	10%
VEHICLES	42-54200-403	-	-	-	-	-	0%
BUILDING AND FIXTURES	42-54200-404	-	-	-	-	-	0%
FACILITIES	42-54200-405	-	-	-	-	-	0%
Total Capital Outlay		**13,000**	**3,034**	**-**	**3,344**		
TRANSFER OUT: GENERAL FUND		-		-	-	-	0%
TRSF OUT: POLICE SALES TAX		19,401		-	-	-	0%
TRSF OUT: GRANTS & AID		-		-	-	-	0%
Total Transfers Out		**19,401**	**-**	**-**	**-**		
Total Expenditures		**32,401**	**3,034**	**-**	**3,344**		
Total Income/(Deficit)		**(29,956)**	**-**	**281**	**179**		

SAPULPA	**SAPULPA CEMETERY CARE TRUST FUND**

Fund: 43

Fund Description/Overview

The Cemetery Care Trust Fund exists to account for revenues derived from 12.5% of cemetery lot sales and interment fees, providing a long-term source of funding for the preservation and enhancement of the City's cemeteries. State statute requires that the principal of this fund be used exclusively for the purchase of cemetery land or for permanent capital improvements, ensuring that the core resources remain intact to support the cemeteries' long-term sustainability. By maintaining a dedicated trust fund, the City ensures that these funds are managed responsibly and used for their intended purposes.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 134,387	$ -	$ 145,035		
Interest Income	347	3,000	2,501	2,500	(500)	83.33%
Misc. Revenue	-		-	-	-	0.00%
Total Operating Income	347	3,000	2,501	2,500		
Total Transfers	13,388	9,000	10,928	6,420	(2,580)	71.33%
Total Resources	**13,735**	**146,387**	**13,429**	**153,955**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	-	-	-	-		
Total Expenditures	**-**	**-**	**-**	**-**		

Cemetery Care Trust Fund (43)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	43-00000-4000	-	134,387	-	145,035		
INTEREST	43-00000-4081	347	3,000	2,501	2,500	(500)	-17%
TRSF IN: CEM MAINT FUND	43-00000-4931	13,388	9,000	10,928	6,420	(2,580)	-29%
		13,388	9,000	10,928	6,420		
Total Resources		**13,735**	**146,387**	**13,429**	**153,955**		
EXPENDITURES							
CEMETERY CARE TRUST (4300)							
PROFESSIONAL SERVICES	43-54300-311	-	-	-	-	-	0%
PRINTING	43-54300-313	-	-	-	-	-	0%
MAINTENANCE-FACILITIES	43-54300-354	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**-**	**-**		
EQUIPMENT	43-54300-401	-	-	-	-	-	0%
VEHICLES	43-54300-403	-	-	-	-	-	0%
BUILDING AND FIXTURES	43-54300-404	-	-	-	-	-	0%
FACILITIES	43-54300-405	-	-	-	-	-	0%
LAND PURCHASES	43-54300-406	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**		
TRSF OUT: CIP FUND	43-54300-945	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**		
Total Expenditures		**-**	**-**	**-**	**-**		
Total Income/(Deficit)		**13,735**	**146,387**	**13,429**	**153,955**		

SAPULPA MAJOR THOROUGHFARE FUND

Fund: 44

Fund Description/Overview

The Major Thoroughfare Fund exists to account for revenues generated from a dedicated portion of local sales tax—specifically 5% of the second and third penny—earmarked for improvements to Sapulpa's Major Thoroughfares. By maintaining a separate fund, the City ensures that these sales tax revenues are used exclusively for major thoroughfare projects, promoting transparency and accountability in the management of public resources. This fund structure allows the City to directly link taxpayer contributions to strategic investments in the transportation infrastructure. Expenditures are focused on the planning, construction, and enhancement of major thoroughfares, supporting the efficient movement of traffic and improving roadway safety. By dedicating resources to these significant infrastructure projects, the city can prioritize long-term improvements, manage project costs effectively, and maintain a reliable, well-maintained street network that serves both residents and visitors.

Resources

Account Name	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES						
Budgeted Beg Fund Balance	-	795,505	-	378,110		
Interest	21,701	15,000	18,707	18,663	3,663	24%
Reimbursements	27,700	20,000	-	-	(20,000)	-100%
Transfers	431,012	440,364	441,538	462,755	22,391	5%
Total Resources	**480,413**	**1,270,869**	**460,245**	**859,528**		
EXPENDITURES						
Personnel	-	-	-	-	-	0%
Materials & Supplies	6,923	15,000	12,132	15,000	-	0%
Other Services & Charges	450,904	654,600	366,831	350,000	(304,600)	-47%
Total Operating Expenditures	457,827	669,600	378,963	365,000		
Capital Outlay	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	0%
Transfers	-	-	550,000	67,800	67,800	0%
Total Non- Operating Expenditures	-	-	550,000	67,800		
Total Expenditures	457,827	669,600	928,963	432,800		
Total Income/(Deficit)	22,586	601,269	(468,718)	426,728		

Major Thoroughfare Fund (44)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	44-00000-4000	-	795,505	-	378,110		
INTEREST	44-00000-4081	21,701	15,000	18,707	18,663	3,663	24%
REIMBURSEMENTS	44-00000-4086	27,700	20,000	-	-	(20,000)	-100%
TRSFR IN: GENERAL FUND	44-00000-4910	-	-	-	-	-	0%
TRSFR IN: GENERAL FUND(SALES T	44-00000-4910S	431,012	440,364	441,538	462,755	22,391	5%
Total Transfers In		**431,012**	**440,364**	**441,538**	**462,755**		
Total Resources		**480,414**	**1,270,869**	**460,246**	**859,527**		
EXPENDITURES							
MAJOR THOROUGHFARE (4430)							
FUEL AND OIL	44-54430-221	-	-	-	-	-	0%
SIGN SUPPLIES	44-54430-251	6,923	15,000	12,132	15,000	-	0%
Total Materials and Supplies		**6,923**	**15,000**	**12,132**	**15,000**		
FREIGHT CHARGES	44-54430-310	-	-	-	-	-	0%
PROFESSIONAL SERVICES	44-54430-311	-	-	-	-	-	0%
ADVERTISING	44-54430-312	-	-	-	-	-	0%
PRINTING	44-54430-313	-	-	-	-	-	0%
SURVEY AND TITLE SEARCH	44-54430-323	-	-	-	-	-	0%
UTILITIES	44-54430-331	203,012	180,000	219,632	200,000	20,000	11%
RENTAL OF EQUIPMENT	44-54430-341	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	44-54430-351	-	27,000	898	-	(27,000)	-100%
MAINTENANCE-FACILITIES	44-54430-354	194,911	267,600	142,804	150,000	(117,600)	-44%
CONTINGENCY	44-54430-390	52,980	180,000	3,497	-	(180,000)	-100%
Total Other Services & Charges		**450,904**	**654,600**	**366,831**	**350,000**		
EQUIPMENT	44-54430-401	-	-	-	-	-	0%
FURNITURE	44-54430-402	-	-	-	-	-	0%
VEHICLES	44-54430-403	-	-	-	-	-	0%
BUILDING AND FIXTURES	44-54430-404	-	-	-	-	-	0%
FACILITIES	44-54430-405	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**		
TRANSFER OUT: GENERAL FUND	44-54430-910	-	-	-	-	-	0%
TRFS OUT: SMA	44-54430-920	-	-	-	-	-	0%
TRANSFER OUT: STOWMWATER	44-54430-929	-	-	-	-	-	0%
TRANSFER OUT: STREET & ALLEY	44-54430-930	-	550,000	550,000	-	(550,000)	-100%
TRSFR OUT: CEMETERY MAINTENANCE	44-54430-931	-		-	67,800	67,800	0%
TRSF OUT: CIP FUND	44-54430-945	-	-	-	-	-	0%
TRSF OUT: GRANTS & AID	44-54430-960	-	-	-	-	-	0%
TRSF OUT: G.O. BOND CONSTR	44-54430-983	-	-	-	-	-	0%
TRSF OUT: SERIES 2004 CIP	44-54430-996	-	-	-	-	-	0%
Total Transfers Out		**-**	**550,000**	**550,000**	**67,800**		
Total Expenditures		**457,827**	**1,219,600**	**928,962**	**432,800**		
Total Income/(Deficit)		**22,587**	**51,269**	**(468,716)**	**426,727**		

CAPITAL IMPROVEMENT FUND

Fund: 45

Fund Description/Overview

The Capital Improvement Fund is used to account for resources received and expended for capital improvements with a value of $10,000 or greater and an estimated useful life of at least three years. Funded by 10% of the second and third penny of the city's sales tax, it provides a dedicated revenue source for major investments in infrastructure, equipment, and facilities that are essential to the city's long-term operations. This fund helps ensure that significant replacement and improvement needs can be addressed in a planned and financially responsible manner, supporting the continued delivery of public services and the maintenance of critical assets.

Resources/Expenditures

Category	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ (127,204)	$ -	$ 2,753		
Grants	-	-	-	-	-	0.00%
Interest Income	4,659	15,000	2,075	4,322	(10,678)	-514.60%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	4,659	-	2,075	4,322		
Total Transfers	902,033	880,729	1,260,772	960,509	79,780	0.00%
Total Revenues	**906,692**	**768,525**	**1,262,847**	**967,584**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	1,391,457	1,284,608	1,138,577	966,884	(317,724)	-27.91%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	359		-	-	-	0.00%
Total Non Operating Exp	1,391,816	1,284,608	1,138,577	966,884		
Total Expenditures	**1,391,816**	**1,284,608**	**1,138,577**	**966,884**		

Capital Outlay		
Item	**Account Number**	**Amount**
Fire Department		
½ ton Pickup	45-51100-401	60,000
Emergency Management		
6 New Storm Sirens	45-51400-401	270,000
Building Inspection		
Eco Pickup	45-51700-403	42,500
Code Enforcement		
Eco Pickup	45-51800-403	42,500
Street & Alley		
Hydraulic Snowplow	45-53000-401	30,000
Cemetery Maintenance		
Equipment Trailer	45-53100-401	14,049
1 Ton Pickup	45-53100-403	68,700
Stormwater Management		
1 Ton Pickup	45-52900-403	68,000
Golf Course Maintenance		
Stand on Blower	45-53300-401	12,576
Toro Greensmaster Greens Mower	45-53300-401	48,865
Parks & Recreation		
John Deere Mower	45-53500-401	32,774
Land Pride 3 Gang Mower	45-53300-401	27,390
Aquatics		
Filter Media Change	45-59000-401	45,000

Capital Projects		
Project	**Account Number**	**Amount**
Building Projects		
Storage Shed Construction	45-59000-404	200,000
Parks Projects		
Heritage Park Upgrades	45-59000-405	68,971

Capital Improvement/Project Fund (45)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	45-00000-4000	-	(127,204)	-	2,753		
INTEREST	45-00000-4081	4,659	15,000	2,075	4,322	(10,678)	-71%
DONATIONS		-	-	-	-	-	0%
REIMBURSEMENTS		-	-	-	-	-	0%
SALE OF CAPITAL ASSETS	45-00000-4087	-	-	-	-	-	0%
LOAN PROCEEDS		-	-	-	-	-	0%
Total Miscellaneous Revenue		**-**	**-**	**-**	**-**		
GRANT REVENUE	45-00000-4087	-	-	-	-	-	0%
TRSFR IN: GENERAL FUND	45-00000-4910	-	-	67,695	-	-	0%
TRSFR IN: GENERAL FUND(SALES T	45-00000-4910S	862,025	880,729	883,077	925,509	44,780	5%
TRSF IN: SMA FUND	45-00000-4920	-	-	310,000	-	-	0%
TRSF IN: STORMWATER	45-00000-4929	-	-	-	-	-	0%
TRSF IN: STREET & ALLEY	45-00000-4930	-	-	-	30,000	30,000	0%
TRSF IN: AQUATICS	45-00000-4936	-	-	-	5,000	5,000	0%
TRSF IN: FIRE CASH FUND	45-00000-4940	20,004	-	-	-	-	0%
TRSF IN: POLICE CASH FUND	45-00000-4941	20,004	-	-	-	-	0%
TRSF IN: SDA FUND	45-00000-	-	-	-	-	-	0%
TRSF IN: WATER & SEWER IMPROVEMENT FUND	45-00000-4949	-	-	-	-	-	0%
Total Transfers In		**902,033**	**880,729**	**1,260,772**	**960,509**		
Total Resources		**906,692**	**768,525**	**1,262,847**	**967,584**		
EXPENDITURES							
CAPITAL IMPROVMENTS (4500)							
GARAGE - VEHICLES	45-50800-403	-	-	-	-	-	0%
FIRE - EQUIPMENT	45-51100-401	-	155,776	155,776	-	(155,776)	-100%
FIRE - VEHICLES	45-51100-403	-		-	60,000	60,000	0%
POLICE - EQUIPMENT	45-51200-401	-		-	-	-	0%
POLICE - VEHICLES	45-41200403	80,000	209,565	209,565	-	(209,565)	-100%
POLICE - NOTE PAYMENTS	45-51200-501	106,725	-	-	-	-	0%
ANAIMAL CONTROL - BUILDING AND FIXTURES	45-51300-404	2,504	24,027	24,027	-	(24,027)	-100%
EMERGENCY MGMT - EQUIPMENT	45-51400-401	-	-	-	270,000	270,000	0%
BLDG INSPECTIONS - VEHICLES	45-51700-403	-	-	-	42,500	42,500	0%
CODE ENFORCEMENT - VEHICLES	45-51800-403	-	-	-	42,500	42,500	0%
UTILITY SERVICES - EQUIPMENT	45-52300-401	6,396	-	-	-	-	0%
WASTEWATER TREAT - FACILITIES	45-52500-401	-	386,679	362,126	-	(386,679)	-100%
VEHICLES	45-52900-403	-	-	-	68,000	68,000	0%
UTILITY MAINTENANCE - EQUIPMENT	45-52600-401	24,988	-	-	-	-	0%
STREET & ALLEY - EQUIPMENT	45-53000-401	70,902	-	-	30,000	30,000	0%
STREET & ALLEY - VEHICLES	45-53000-403	-	78,321	-	-	(78,321)	-100%
CEMETERY - EQUIPMENT	45-53100-401	64,205	56,685	56,720	14,049	(42,636)	-75%
CEMETERY - VEHICLES	45-43100-403	69,387	-	-	68,700	68,700	0%
GOLF COURSE - EQUIPMENT	45-53300-401	54,224	-	-	-	-	0%
GOLF COURSE - FACILITIES	45-53300-405	128,101	62,443	62,443	-	(62,443)	-100%
GOLF COURSE - NOTE PAYMENTS	45-53300-501C	-	-	-	-	-	0%
LIBRARY - EQUIPMENT	45-53400-401	-	13,500	13,480	-	(13,500)	-100%
LIBRARY - BUILDING AND FIXTURES	45-53400-404	27,455	-	-	-	-	0%
LIBRARY - FACILITIES	45-53400-405	-	60,448	24,806	-	(60,448)	-100%
PARK & REC -EQUIPMENT	45-53500-401	66,513	-	-	60,164	60,164	0%
PARK & REC -VEHICLES	45-53500-403	40,078	-	-	-	-	0%
PARK & REC -BUILDING AND FIXTURES	45-53500-404	-	-	-	-	-	0%
PARK & REC -FACILITIES	45-53500-405	-	15,494	15,494	-	(15,494)	-100%
WTR SWR MAINTENANCE - PROF SVCS-ENG (DESIGN, BID)	45-54600-311	7,000	-	-	-	-	0%
WTR SWR MAINTENANCE - PROF SVCS-ENG (CA & INSP)	45-54600-311A	-	-	-	-	-	0%

Capital Improvement/Project Fund (45)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
WTR SWR MAINTENANCE - VEHICLES	45-54600-403	42,980	-	-	-	-	0%
WTR SWR MAINTENANCE - FACILITIES-CONTRACT	45-54600-405B	-	-	-	-	-	0%
SEWER IMPROVEMENT - FACILITIES	45-54900-405	-	84,240	76,710	-	(84,240)	-100%
NON - DEPARTMENTAL - EQUIPMENT	45-49000-401	-	137,430	137,430	45,000	(92,430)	-67%
NON - DEPARTMENTAL - BUILDING AND FIXTURES	45-59000-404	-	-	-	200,000	200,000	0%
NON - DEPARTMENTAL - FACILITIES	45-59000-405	250,000	-	-	65,971	65,971	0%
NON - DEPARTMENTAL - TSFR OUT: SWR SYS & DEV		350,000	-	-	-	-	0%
Total Expenditures		**1,391,457**	**1,284,608**	**1,138,577**	**966,884**		
Total Income/(Deficit)		**(484,765)**	**(516,083)**	**124,270**	**700**		

WATER/ SEWER SALES TAX FUND

Fund: 46

Fund Description/Overview

The Water Sewer Sales Tax Fund is used to account for resources received and expended in support of the maintenance, operation, and capital outlay of the city's water and sewer system, excluding plants and substations. It is primarily funded by 10% of the second and third penny of the city's sales tax, which provides a dedicated revenue stream for essential utility expenses and system improvements. This fund helps support the ongoing delivery of safe and dependable water and sewer services, while also providing resources for repairs, upgrades, and other capital needs necessary to maintain the system's long-term reliability and efficiency.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 302,874	$ -	$ 128,053		
Interest Income	5,648	6,500	1,295	2,115	(4,385)	-67.46%
Misc. Revenue	7,925	22,960	3,273	-	(22,960)	-100.00%
Total Operating Income	13,573	29,460	4,568	2,115		
Total Transfers	862,025	1,091,829	1,094,187	1,675,509	583,680	53.46%
Total Revenues	**875,598**	**1,424,163**	**1,098,755**	**1,805,677**		
Personnel Services	619,798	724,554	643,119	845,678	121,124	16.72%
Materials & Supplies	40,517	54,530	43,184	54,530	-	0.00%
Other Services & Char	411,442	478,493	501,741	553,938	75,445	15.77%
Total Operating Expens	1,071,757	1,257,577	1,188,044	1,454,146	196,569	0.00%
Capital Outlay	100	151,915	126,976	301,915	150,000	98.74%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating E	100	151,915	126,976	301,915	150,000	

Sapulpa Utility Maintenance Fund Employees

Position	Actual 2024 – 2025	Actual 2025-2026	Budgeted 2026 – 2027
Foreman	1	1	1
Assistant Foreman	1	1	1
Crew Leader – Utility Maintenance	1	1	2
Vac Truck Crew Leader	1	1	1
Utility Maintenance Operator	8	8	5
Inventory Clerk	1	1	1
Total Employees	13	13	11

Water Sewer Sales Tax Fund (46)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES								
BUDGETED BEG FUND BALANCE	46-00000-4000	-	-	302,874	-	128,053		
INTEREST	46-00000-4081	8,118	5,648	6,500	1,295	2,115	(4,385)	-67%
REIMBURSEMENTS	46-00000-4086	14,455	7,925	22,960	3,273	-	(22,960)	-100%
SALE OF CAPITAL ASSETS	46-00000-4087	2,700	-	-	-	-	-	0%
Total Miscellaneous Revenue		**17,155**	**7,925**	**22,960**	**3,273**	**-**		
TRSFR IN: GENERAL FUND	46-00000-4910	1,079	-	-	-	-	-	0%
TRSFR IN: GENERAL FUND(SALES T	46-00000-4910S	882,903	862,025	880,729	883,077	925,509	44,780	5%
TRSF IN: SMA	46-00000-4920	175,000	-	211,100	211,110	750,000	538,900	255%
Total Transfers In		**1,058,982**	**862,025**	**1,091,829**	**1,094,187**	**1,675,509**		
Total Resources		**1,084,255**	**875,598**	**1,424,163**	**1,098,755**	**1,805,677**		
EXPENDITURES								
UTILITY MAINTENANCE (4600)								
SALARIES	46-54600-101	443,789	401,434	455,790	422,389	576,621	120,831	27%
OVERTIME	46-54600-102	46,921	48,390	57,000	48,881	57,000	-	0%
SPECIALTY PAY	46-54600-104	-	-	-	-	-	-	0%
SEVERANCE PAY	46-54600-105	33,241	3,720	-	1,483	1,527	1,527	0%
SICK LEAVE INCENTIVE	46-54600-106	-	-	3,372	-	3,372	-	0%
TENURE PAY	46-54600-107	4,501	3,788	4,838	4,389	5,489	651	13%
FOUL WEATHER PAY	46-54600-109	-	-	-	-	-	-	0%
CAR ALLOWANCE	46-54600-121	-	-	-	-	-	-	0%
CLOTHING ALLOWANCE	46-54600-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	46-54600-124	3,261	2,410	4,800	2,331	2,401	(2,399)	-50%
FICA TAX	46-54600-131	31,836	27,417	28,259	28,851	32,911	4,652	16%
MEDICARE TAX	46-54600-132	7,446	6,412	6,609	6,747	7,697	1,088	16%
EMPLOYEE INSURANCE	46-54600-133	96,302	92,251	106,309	89,125	118,595	12,286	12%
WORKER'S COMPENSATION	46-54600-134	21,331	20,696	25,824	23,484	24,189	(1,635)	-6%
UNEMPLOYMENT	46-54600-135	3,065	2,107	3,600	3,005	3,095	(505)	-14%
RETIREMENT	46-54600-136	8,145	11,173	28,153	12,433	12,781	(15,372)	-55%
CONTRACT LABOR	46-54600-141	-	-	-	-	-	-	0%
Total Personnel Services		**699,837**	**619,798**	**724,554**	**643,119**	**845,678**		
OFFICE SUPPLIES	46-54600-201	335	283	350	257	350	-	0%
FILM AND PROCESSING	46-54600-203	-	-	-	-	-	-	0%
JANITORIAL SUPPLIES	46-54600-211	781	508	780	399	780	-	0%
CHEMICALS	46-54600-212	-	-	-	-	-	-	0%
OPERATIONAL SUPPLIES	46-54600-214	1,333	592	1,400	349	1,400	-	0%
FUEL AND OIL	46-54600-221	35,482	31,223	40,000	32,096	40,000	-	0%
MINOR TOOLS-STOCK	46-54600-231	663	342	1,200	802	1,200	-	0%
SAFETY SUPPLIES	46-54600-241	2,729	3,435	3,600	2,510	3,600	-	0%
MINOR EQUIPMENT AND FURNISHING	46-54600-260	5,331	4,135	7,200	6,771	7,200	-	0%
Total Materials & Supplies		**46,655**	**40,517**	**54,530**	**43,184**	**54,530**		
TRAINING AND TRAVEL	46-54600-301	5,550	1,067	9,858	5,538	14,158	4,300	44%
DUES AND SUBSCRIPTIONS	46-54600-302	3,844	4,312	3,568	3,491	7,000	3,432	96%
FREIGHT CHARGES	46-54600-310	-	-	-	-	-	-	0%
PROFESSIONAL SERVICES	46-54600-311	-	-	13,866	2,727	-	(13,866)	-100%
PROF SVCS-ENG (DESIGN, BID)	46-54600-311A	23,733	6,267	-	-	-	-	0%
PROF SVCS-ENG (CA & INSP)	46-54600-311B	21,527	6,599	-	-	-	-	0%
ADVERTISING	46-54600-312	-	-	-	-	-	-	0%
UNIFORMS	46-54600-314	321	670	1,500	1,015	1,500	-	0%
FEES & OTHER CHARGES	46-54600-315	-	-	-	-	-	-	0%
UTILITIES	46-54600-331	9,207	11,245	12,000	9,043	12,000	-	0%
COMMUNICATIONS	46-54600-332	563	562	800	468	800	-	0%
RENTAL OF EQUIPMENT	46-54600-341	-	-	-	-	-	-	0%
MAINTENANCE-EQUIPMENT	46-54600-351	20,005	21,364	24,000	21,614	33,000	9,000	38%
MAINTENANCE-VEHICLES	46-54600-352	13,929	13,326	20,000	7,983	20,000	-	0%
MAINTENANCE-BUILDINGS	46-54600-353	660	2,095	3,000	1,735	3,000	-	0%
MAINTENANCE-FACILITIES	46-54600-354	192,133	343,935	389,901	448,126	462,480	72,579	19%
Total Other Services & Charges		**291,471**	**411,442**	**478,493**	**501,741**	**553,938**		
EQUIPMENT	46-54600-401	-	-	-	-	-	-	0%

Water Sewer Sales Tax Fund (46)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
FURNITURE	46-54600-402	-	-	-	-	-	-	0%
VEHICLES	46-54600-403	440	100	-	-	-	-	0%
BUILDING AND FIXTURES	46-54600-404	-	-	-	-	-	-	0%
FACILITIES	46-54600-405	-	-	151,915	126,976	301,915	150,000	99%
Total Capital Outlay		**440**	**100**	**151,915**	**126,976**	**301,915**		
TRFS OUT: SMA	46-54600-920	-	-	-	-	-	-	0%
TRSF OUT: CIP FUND	46-54600-945	-	-	-	-	-	-	0%
TRSF OUT: WATER RESOURCES	46-54600-948	-	-	-	-	-	-	0%
TRSF OUT: GRANTS & AID	46-54600-960	-	-	-	-	-	-	0%
TRSF OUT: SERIES 2000 CIP	46-54600-994	-	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**	**-**		
Total Expenditures		**1,038,402**	**1,071,857**	**1,409,492**	**1,315,020**	**1,756,061**		
Total Income/(Deficit)		**45,852**	**(196,259)**	**14,671**	**(216,265)**	**49,616**		

SAPULPA

VACCINATION/SPAY/NEUTER ESCROW FUND

Fund: 47

Fund Description/Overview

The Vaccination/Spay/Neuter Escrow Fund accounts for resources dedicated to supporting the spaying, neutering, and vaccination of animals within the community. This fund is primarily supported through voluntary donations from citizens, reflecting strong community involvement and commitment to animal welfare initiatives. Resources are used to finance programs and services that promote responsible pet ownership, reduce animal overpopulation, and enhance public health and safety by limiting the spread of preventable diseases.

Expenditures from the fund are restricted to eligible costs directly associated with these services, including payments to veterinary providers, subsidized procedures for qualifying residents, and related program administration. The fund may also support outreach and education efforts designed to increase awareness of the benefits of spaying, neutering, and vaccinating pets. As an escrow fund, all resources are carefully tracked and maintained for their intended purpose, ensuring transparency, accountability, and compliance with applicable policies and regulations.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 613	$ -	$ 9,956	9,343	
Interest Income	36	250	92	100	(150)	-163.04%
Misc. Revenue	33,619	30,000	36,271	32,369	2,369	6.53%
Total Operating Income	33,655	30,250	36,363	32,469		
Total Transfers	-		1,000	-	-	0.00%
Total Revenues	**33,655**	**30,863**	**37,363**	**42,425**		
Personnel Services	-		-	-	-	0.00%
Materials & Supplies	-		-	-	-	0.00%
Other Services & Charges	29,268	30,863	31,820	42,306	11,443	35.96%
Total Operating Expenses	29,268	30,863	31,820	42,306		
Capital Outlay	-		-	-	-	0.00%
Debt Services	-		-	-	-	0.00%
Transfers Out	-		-	-	-	0.00%
Total Non Operating Exp	-	-	-	-		
Total Expenditures	**29,268**	**30,863**	**31,820**	**42,306**		

Vacination/Spay/Neuter Escrow Fund (47)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	47-00000-4000	-	613	-	9,956		
INTEREST	47-00000-4081	36	250	92	100	(150)	-60%
SPAY/NEUTER FEES	47-00000-4085.47	33,619	30,000	36,271	32,369	2,369	8%
TRSFR IN: GENERAL FUND	47-00000-4085.47	-	-	1,000	-	-	0%
Total Resources		**33,655**	**30,863**	**37,363**	**42,425**		
EXPENDITURES							
VAC/SPAY/NEUTR ESCROW (4700)							
PROFESSIONAL SERVICES	47-54700-311	-	-	-	-	-	0%
ADVERTISING	47-54700-312	-	-	-	-	-	0%
PRINTING	47-54700-313	-	-	-	-	-	0%
FEES & OTHER CHARGES	47-54700-315	29,268	30,863	31,820	42,306	11,443	37%
UTILITIES	47-54700-331	-	-	-	-	-	0%
MAINTENANCE-FACILITIES	47-54700-354	-	-	-	-	-	0%
Total Other Services & Charges		**29,268**	**30,863**	**31,820**	**42,306**		
TRSF OUT: G.O. BOND CONSTR	47-54700-983	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**		
Total Department		**29,268**	**30,863**	**31,820**	**42,306**		
Total Expenditures		**29,268**	**30,863**	**31,820**	**42,306**		
Total Income/(Deficit)		**4,386**	**-**	**5,543**	**119**		

SAPULPA	**WATER RESOURCES FUND**

Fund: 48

Fund Description/Overview

The Water Resources Fund accounts for resources dedicated to water system improvements and the repayment of water-related debt obligations. This fund is primarily supported by a designated portion—20 percent of the second and third pennies—of the City's sales tax, providing a stable and dedicated revenue stream for critical water infrastructure needs. These revenues ensure the City can effectively plan for both current and long-term water system demands.

Expenditures from the fund are restricted to eligible costs associated with capital improvements, system maintenance and upgrades, and the payment of principal and interest on outstanding water-related debt. The fund plays a key role in maintaining the reliability, capacity, and regulatory compliance of the City's water system while supporting strategic investments in infrastructure. Through careful financial management and oversight, the Water Resources Fund promotes sustainability, fiscal responsibility, and the continued delivery of safe and dependable water services to the community.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 2,063,548	$ -	$ 2,666,454	602,906	
Interest Income	39,318	30,000	55,917	26,426	(3,574)	-6.39%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	39,318	30,000	55,917	26,426		
Total Transfers	1,724,050	1,761,457	1,766,154	1,851,018	89,561	0.00%
Total Resources	**1,763,368**	**3,855,005**	**1,822,071**	**4,543,898**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	63,985	130,267	25,382	130,000	-	0.00%
Total Operating Expenses	63,985	130,267	25,382	130,000		
Capital Outlay	268,894	1,625,073	275,552	1,625,340	267	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	991,529	-	-	375,000	0.00%
Total Non Operating Exp	268,894	2,616,602	275,552	1,625,340		
Total Expenditures	**332,879**	**2,746,869**	**300,934**	**1,755,340**		

Capital Projects		
Projects	**Account Number**	**Amount**
Misc. Water Projects	48-54824-405B	1,625,340

Water Resources Fund (48)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	48-00000-4000	-	2,063,548	-	2,666,454		
INTEREST	48-00000-4081	39,318	30,000	55,917	26,426	(3,574)	-12%
TRSFR IN: GENERAL FUND	48-00000-4910	-	-	-	-	-	0%
TRSFR IN: GENERAL FUND(SALES T	48-00000-4910S	1,724,050	1,761,457	1,766,154	1,851,018	89,561	5%
Total Transfers In		**1,724,050**	**1,761,457**	**1,766,154**	**1,851,018**		
Total Resources		**1,763,368**	**3,855,005**	**1,822,071**	**4,543,898**		
EXPENDITURES							
WATER RESOURCES (4824)							
FREIGHT CHARGES	48-54824-310	-	-	-	-	-	0%
PROFESSIONAL SERVICES	48-54824-311	-	50,000	25,091	50,000	-	0%
PROF SVCS-ENG (DESIGN, BID)	48-54824-311A	11,193	-	-	-	-	0%
ADVERTISING	48-54824-312	-	267	291	-	(267)	-100%
SURVEY AND TITLE SEARCH	48-54824-323	-	-	-	-	-	0%
MAINTENANCE-FACILITIES	48-54824-354	52,792	80,000	-	80,000	-	0%
CONTINGENCY	48-54824-390	-	-	-	-	-	0%
Total Other Services & Charges		**63,985**	**130,267**	**25,382**	**130,000**		
EQUIPMENT	48-54824-401	-	149,600	148,184	-	(149,600)	-100%
VEHICLES	48-54824-403	-	-	-	-	-	0%
FACILITIES	48-54824-405	(36,953)	521,233	-	-	(521,233)	-100%
FACILITIES-CONTRACT	48-54824-405B	305,848	954,240	127,368	1,660,340	706,100	74%
Total Capital Outlay		**268,894**	**1,625,073**	**275,552**	**1,660,340**		
BOND EXPENSE INTEREST	48-54824-501	-	-	-	-	-	0%
Total Debt Service		**-**	**-**	**-**	**-**		
TRFS OUT: SMA	48-54824-920	-	991,529	991,529	-	(991,529)	-100%
TRSF OUT: CIP FUND	48-54824-945	-	-	-	-	-	0%
TRSF OUT: WTR & SWR IMPRV FUND	48-54824-946	-	-	-	-	-	0%
SMA (REVENUE BOND)	48-54824-952	-	-	-	-	-	0%
TRSF OUT: GRANTS & AID	48-54824-960	-	-	-	-	-	0%
TRSF OUT: GO SINKING FUND	48-54824-981	-	-	-	-	-	0%
TRSF OUT: G.O. BOND CONSTR	48-54824-983	-	-	-	-	-	0%
TRANSFER OUT: SINKING FND	48-54824-990	-	-	-	-	-	0%
Total Transfers Out		**-**	**991,529**	**991,529**	**-**		
Total Expenditures		**332,879**	**2,746,869**	**1,292,462**	**1,790,340**		
Total Income/(Deficit)		**1,430,489**	**1,108,136**	**529,609**	**2,753,558**		

SAPULPA

SEWER SYSTEM DEVELOPMENT AND EXTENSION FUND

Fund: 49

Fund Description/Overview

The Sewer System Development and Extension Fee Fund accounts for resources dedicated to the expansion, development, and enhancement of the City's sewer infrastructure. This fund is primarily supported by sewer system development and extension fees assessed to developers as part of the sewer expansion program, ensuring that growth-related costs are appropriately allocated to those benefiting from system expansion.

Expenditures from the fund are restricted to eligible costs associated with extending sewer lines, increasing system capacity, and supporting infrastructure necessary to accommodate new development and future growth. These may include engineering, construction, and related capital improvement costs. The fund plays a critical role in promoting orderly development, maintaining system efficiency, and ensuring that the City's sewer infrastructure keeps pace with community needs. Through prudent management and oversight, the fund supports long-term planning, regulatory compliance, and the continued delivery of reliable wastewater services.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 112,904	$ -	$ 210,636	97,732	
System Development Fee	90,386	60,000	-	86,246	26,246	0.00%
Grant Revenue	-	1,765,000	1,765,000	-	(1,765,000)	0.00%
Interest Income	60,798	60,000	83,466	4,000	(56,000)	-67.09%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	151,184	1,885,000	1,848,466	90,246		
Total Transfers	-	-	-	-	-	0.00%
Total Resources	**151,184**	**1,997,904**	**1,848,466**	**300,882**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	38,213	-	-	-	-	0.00%
Total Operating Expenses	38,213	-	-	-		
Capital Outlay	5,424	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	1,765,000	1,765,000	-	(1,765,000)	0.00%
Total Non Operating Exp	5,424	1,765,000	1,765,000	-		
Total Expenditures	**43,637**	**1,765,000**	**1,765,000**	**-**		
Total Surplus/(Deficit)	**107,547**	**232,904**	**83,466**	**300,882**		

Sewer System Development Fund (49)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	49-00000-4000	-	112,904	-	210,636		
SYSTEM DEVELOPMENT FEE	49-00000-4038	90,386	60,000	-	86,246	26,246	44%
GRANT REVENUE	49-00000-4031	-	1,765,000	1,765,000	-	(1,765,000)	-100%
INTEREST	49-00000-4081	60,798	60,000	83,466	4,000	(56,000)	-93%
MISCELLANEOUS REVENUE	49-00000-4080	-	-	-	-	-	0%
LOAN PROCEEDS	49-00000-4203	-	-	-	-	-	0%
Total Miscellaneous Income		**-**	**-**	**-**	**-**		
TRSF IN: SMA	49-00000-4920					-	-
TRSF IN: CIP FUND	49-00000-4945	-	-	-	-	-	0%
TRSF IN: SEWER IMPR SALES TAX	49-00000-4967		-	-	-	-	0%
Total Transfers In		**-**	**-**	**-**	**-**		
Total Resources		**151,184**	**1,997,904**	**1,848,466**	**300,882**		
EXPENDITURES							
SEWER PLANT IMPROVMENTS (2525)							
PROFESSIONAL SERVICES	49-52525-311	-	-	-	-	-	0%
Total Other Charges & Services		**-**	**-**	**-**	**-**		
FACILITIES	49-52525-405			-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**		
						-	0%
Total Sewer Plant Improvements		**-**	**-**	**-**	**-**		
SEWER LINE CONSTRUCTION (2625)							
PROFESSIONAL SERVICES	49-52625-311	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**-**	**-**		
FACILITIES	49-52625-405	-	-	-	-	-	0%
FACILITIES-CONTRACT	49-52625-405B	5,424	-	-	-	-	0%
LAND PURCHASES	49-52625-406	-	-	-	-	-	0%
Total Capital Outlay		**5,424**	**-**	**-**	**-**		
Total Sewer Line Construction		**5,424**	**-**	**-**	**-**		
SEWER IMPOVMENT (4925)							
CONTRACT LABOR	49-54925-141	-	-	-	-	-	0%
Total Personnel Services		**-**	**-**	**-**	**-**		
PROFESSIONAL SERVICES	49-54925-311	38,213	-	-	-	-	0%
MAINTENANCE-FACILITIES	49-54925-354			-	-	-	0%
Total Other Services & Charges		**38,213**	**-**	**-**	**-**		
EQUIPMENT	49-54925-401	-	-	-	-	-	0%
BUILDING AND FIXTURES	49-54925-404	-	-	-	-	-	0%
FACILITIES	49-54600-405	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**		
TRUSTEE FEES	49-54925-502	-	-	-	-	-	0%
BOND ISSUE COSTS	49-54925-506	-	-	-	-	-	0%
Total Debt Services		**-**	**-**	**-**	**-**		

Sewer System Development Fund (49)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
TRFS OUT: SMA	49-54925-920	-	1,765,000	1,765,000	-	(1,765,000)	-100%
TRSF OUT: CIP FUND	49-54925-945	-	-	-	-	-	0%
TRSF OUT: WTR & SWR IMPRV FUND	49-54925-946	-	-	-	-	-	0%
TRSF OUT: SERIES 2000 CIP	49-54925-994	-	-	-	-	-	0%
Total Transfers Out		**-**	**1,765,000**	**1,765,000**	**-**		
Total Sewer Improvements		**38,213**	**1,765,000**	**1,765,000**	**-**		
Total Expenditures		**43,637**	**1,765,000**	**1,765,000**	**-**		
Total Income/(Deficit)		**107,546**	**232,904**	**83,466**	**300,882**		

SAPULPA

CITY DEPOSIT FUND

Fund: 50

Fund Description/Overview

The City of Sapulpa Utility Deposit Fund is established to account for customer security deposits collected in connection with the provision of municipal utility services, including water, sewer, and sanitation. These deposits serve as financial assurance against nonpayment and are held in trust until such time as service is terminated or the customer becomes eligible for a refund, less any outstanding balances. The fund ensures the proper receipt, safeguarding, and return of customer deposits in accordance with applicable policies and accounting standards. Through accurate tracking and reporting, the Utility Deposit Fund promotes transparency, accountability, and sound financial management while maintaining the integrity of resources that are custodial in nature and not available for general governmental operations.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ -	$ -	$ 12,544		
Interest Income	13,161	-	12,544	14,000	14,000	0.00%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	13,161	-	12,544	14,000		
Total Transfers	-	-	-	-	-	0.00%
Total Resources	**13,161**	**-**	**12,544**	**26,544**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	-	-	-	-	-	0.00%
Total Expenditures	**-**	**-**	**-**	**-**		
Total Surplus/(Deficit)	**13,161**	**-**	**12,544**	**26,544**		

City Deposits Fund (50)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Budget Adopted	$ Incr./Decr.	% Incr./Decr.
BUDGETED BEG FUND BALANCE	50-00000-4000	-	-	-	12,544		
INTEREST	50-00000-4081	13,161	-	12,544	14,000	14,000	0%
Total Resources		**13,161**	**-**	**12,544**	**26,544**		

COURT FINE FUND

Fund: 54

Fund Description/Overview

The City of Sapulpa Court Fines Fund is established to account for revenues generated through fines and penalties assessed by the municipal court for violations of city ordinances and applicable laws. These fines represent financial penalties imposed as a result of adjudicated offenses and are collected, recorded, and managed in accordance with applicable statutes and sound financial management practices. The fund ensures proper accountability, tracking, and reporting of all court-related fine revenues, while supporting transparency and internal controls over collections and disbursements. In alignment with governmental fund accounting principles, such revenues are typically available for general municipal purposes unless otherwise restricted by law, thereby contributing to the City's overall financial resources and supporting public services and operations.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ -	$ -	$ 481		
Interest Income	626	-	481	500	500	0.00%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	626		481	500		
Total Transfers	-	-	-	-	-	0.00%
Total Resources	**626**	**-**	**481**	**981**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	-	-	-	-	-	0.00%
Total Expenditures	**-**	**-**	**-**	**-**		
Total Surplus/(Deficit)	**626**	**-**	**481**	**981**		

Court Fines Fund (54)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Budget Adopted	$ Incr./Decr.	% Incr./Decr.
BUDGETED BEG FUND BALANCE	54-00000-4000	-	-	-	481		
INTEREST	54-00000-4081	626	-	481	500	500	0%
Total Resources		**626**	**-**	**481**	**981**		

INSURANCE FUND

Fund: 55

Fund Description/Overview

The Insurance Fund accounts for resources dedicated to the payment of insurance-related costs for City employees, including police and fire personnel. This fund supports the City's commitment to providing comprehensive and competitive insurance coverage as part of its overall employee compensation and benefits program.

Revenues for the fund are typically derived from a combination of City contributions and, where applicable, employee contributions, ensuring a sustainable funding structure for ongoing obligations. Expenditures from the fund are restricted to eligible insurance-related costs, including premiums for health, dental, vision, life, and other applicable coverage, as well as administrative expenses associated with managing these programs. Through careful oversight and financial management, the Insurance Fund helps ensure the continued provision of essential benefits, supports employee well-being and retention, and maintains compliance with applicable policies and regulations.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ (328,710)	$ -	$ 1,371		
Interest Income	440	500	-	-	(500)	-100.00%
Misc. Revenue	2,691,362	3,279,951	2,733,528	4,473,077	1,193,126	36.38%
Total Operating Income	2,691,802	3,280,451	2,733,528	4,473,077		
Total Transfers	-		-	-	-	0.00%
Total Resources	**2,691,802**	**3,006,029**	**2,733,528**	**4,474,448**		
Personnel Services	-		-	-	-	0.00%
Materials & Supplies	-		-	-	-	0.00%
Other Services & Charges	2,714,621	3,015,858	2,724,093	4,259,194	1,243,336	41.23%
Total Operating Expenses	2,714,621	3,015,858	2,724,093	4,259,194		
Capital Outlay	-		-	-	-	0.00%
Debt Services	-		-	-	-	0.00%
Transfers Out	-		-	-	-	0.00%
Total Non Operating Exp	-		-	-	-	0.00%
Total Expenditures	**2,714,621**	**3,015,858**	**2,724,093**	**4,259,194**		
Total Surplus/(Deficit)	**(22,819)**	**(9,829)**	**9,435**	**215,254**		

Insurance Fund (55)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	55-00000-4000	-	(328,710)	-	1,371		
INTEREST	55-00000-4081	440	500	-	-	(500)	-100%
LIFE INS PREM-OTHERS	55-00000-4131	55,958	54,288	59,648	59,759	5,471	10%
FEES & OTHER-OTHERS	55-00000-4132	2,635,404	3,279,951	2,673,880	4,413,318	1,133,367	35%
Total Miscellaneous Income		**2,691,362**	**3,334,239**	**2,733,528**	**4,473,077**		
Total Resources		**2,691,802**	**3,006,029**	**2,733,528**	**4,474,448**		
EXPENDITURES							
INSURANCE FUND (5500)							
LIFE INSURANCE - POLICE RETIRES	55-55500-384	-	53,000	-	53,000	-	0%
LIFE INS PREMIUM - OTHER	55-55500-391	57,946	66,180	67,214	66,180	-	0%
HEALTH INSURANCE PREMIUM	55-55500-392	2,656,676	2,896,678	2,656,879	4,140,014	1,243,336	43%
BOND ISSUANCE COSTS	55-55500-395	-	-	-	-	-	0%
LIFE INS PREMIUMS-CORBA	55-55500-396	-	-	-	-	-	0%
FEES & OTHER-COBRA	55-55500-397	-	-	-	-	-	0%
Total Other Services & Charges		**2,714,621**	**3,015,858**	**2,724,093**	**4,259,194**		
TRFS OUT: SMA	55-55500-920	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**		
Total Expenditures		**2,714,621**	**3,015,858**	**2,724,093**	**4,259,194**		
Total Income/(Deficit)		**(22,820)**	**(9,829)**	**9,436**	**215,254**		

E911 FUND

Fund: 57

Fund Description/Overview

The E-911 Fund accounts for resources dedicated to the maintenance and operation of the City's enhanced emergency telephone system, ensuring reliable and efficient access to emergency services. This fund supports the infrastructure and technology necessary to receive, process, and dispatch emergency calls, playing a critical role in public safety and emergency response.

Revenues for the fund are primarily derived from tariff-based charges assessed on base landline telephone services, providing a consistent and dedicated funding source. Expenditures are restricted to eligible costs associated with the operation, maintenance, and upgrade of the E-911 system, including equipment, software, communication infrastructure, and related personnel and administrative expenses. Through prudent financial management, the E-911 Fund helps ensure the system remains current, responsive, and capable of meeting the community's emergency communication needs

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr	% Incr./Decr.
Beginning Fund Balance	$ -	$ 157,935	$ -	$ 38,075		
Licenses & Fees	301,487	377,350	286,922	326,945	(50,405)	-13.36%
Interest Income	3,259	3,800	900	1,986	(1,814)	-47.74%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	304,746	381,150	287,822	328,931		
Total Transfers	230,004	418,867	418,867	600,000	181,133	43.24%
Total Resources	**534,750**	**957,952**	**706,689**	**967,006**		
Personnel Services	610,374	783,138	677,949	790,424	7,286	0.93%
Materials & Supplies	-	790,195	-	3,500	(786,695)	-99.56%
Other Services & Charges	57,236	82,083	71,444	87,800	5,717	6.96%
Total Operating Expenses	667,610	1,655,416	749,393	881,724		
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	8,074	8,074	0.00%
Total Non Operating Exp	-	-	-	8,074		
Total Expenditures	**667,610**	**1,655,416**	**749,393**	**889,798**		
Total Surplus/(Deficit)	**(132,860)**	**(697,464)**	**(42,704)**	**77,208**		

Sapulpa E-911 Fund Employees

Position	Actual FY 2024-2025	Actual FY 2025-2026	Adopted FY 2026-2027
Communications Manager	1	1	1
Communications Officer	8	10	10
PT Communications Officer	1	1	1
Total	10	12	12

E-911 Fund (57)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES								
BUDGETED BEG FUND BALANCE	57-00000-4000	-	-	157,935	-	38,075		
E-911 PHONE REVENUES	57-00000-4059	4,421	-	6,500	-	-	(6,500)	-100%
E-911 FEES/S.W.BELL TEL.	57-00000-4059A	799	-	17,000	-	-	(17,000)	-100%
E-911 FEES/OK COMMUNICATIONS	57-00000-4059B	460	-	2,850	-	-	(2,850)	-100%
E-911 FEES/CIMARRON TEL.	57-00000-4059C	387,082	301,487	1,000	-	-	(1,000)	-100%
E-911 WIRELESS	57-00000-4060	-	-	350,000	286,922	326,945	(23,055)	-7%
Total Licenses & Fees		**392,763**	**301,487**	**377,350**	**286,922**	**326,945**		
INTEREST	57-00000-4081	3,515	3,259	3,800	900	1,986	(1,814)	-48%
TRSFR IN: GENERAL FUND	57-00000-4910	400,000	230,004	418,867	418,867	600,000	181,133	43%
TRSFR IN: SMA	57-00000-4920		-		-	-	-	0%
Total Transfers In		**400,000**	**230,004**	**418,867**	**418,867**	**600,000**		
Total Resources		**796,277**	**534,749**	**957,952**	**706,689**	**967,006**		
EXPENDITURES								
E-911 (5700)								
SALARIES	57-55700-101	423,275	405,808	497,569	440,039	500,106	2,537	1%
OVERTIME	57-55700-102	59,211	73,873	89,000	84,807	89,000	-	0%
HOLIDAY PAY	57-55700-103	-	-	-	-	-	-	0%
SPECIALTY PAY	57-55700-104	-	-	-	-	-	-	0%
SEVERANCE PAY	57-55700-105	10,231	6,783	14,500	11,432	11,775	(2,725)	-19%
TENURE PAY	57-55700-107	2,751	2,051	3,183	3,183	4,058	875	27%
CLOTHING ALLOWANCE	57-55700-122	-	-	-	-	-	-	0%
UNIFORM ALLOWANCE	57-55700-123	2,829	2,612	3,000	2,600	2,678	(322)	-11%
TOOL/EQUIPMENT ALLOWANCE	57-55700-124	-	-	-	-	-	-	0%
FICA TAX	57-55700-131	29,998	29,609	32,520	33,037	31,007	(1,513)	-5%
MEDICARE TAX	57-55700-132	7,016	6,925	7,605	7,726	7,252	(353)	-5%
EMPLOYEE INSURANCE	57-55700-133	64,660	57,883	102,118	56,172	105,100	2,982	3%
WORKER'S COMPENSATION	57-55700-134	18,214	17,798	23,647	27,025	27,836	4,189	18%
UNEMPLOYMENT	57-55700-135	3,097	1,986	2,939	3,475	3,580	641	22%
RETIREMENT	57-55700-136	5,456	5,047	7,057	8,453	8,032	975	14%
Total Personnel Services		**626,737**	**610,374**	**783,138**	**677,949**	**790,424**		
FEES & OTHER CHARGES-WIRELESS	57-55700-201	-	-	-	-	500	500	0%
HEALTH INSURANCE	57-55700-260	-	-	-	-	3,000	3,000	0%
Total Materials & Supplies		**632,193**	**-**	**-**	-	3,500		
TRAINING & TRAVEL	57-55700-301	-	-	-	-	3,500	3,500	0%
DUES AND SUBSCRIPTIONS	57-55700-302	-	-	4,000	3,143	4,000	-	0%
PROFESSIONAL SERVICES	57-55700-311	-	-	6,583	7,181	-	(6,583)	-100%
PRINTING	57-55700-313	-	-	-	-	300	300	0%
FEES & OTHER CHARGES	57-55700-315	-	-	-	-	-	-	0%
FEES & OTHER CHARGES-WIRELESS	57-55700-315-.01	60,007	57,236	71,500	61,120	71,500	-	0%
HEALTH INSURANCE	57-55700-390A	-	-	-	-	8,500	8,500	0%
Total Other Services & Charges		**60,007**	**57,236**	**82,083**	**71,444**	**87,800**		
EQUIPMENT	57-55700-401	-	-	-	-	-	-	0%
FACILITIES	57-55700-405	-	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**	**-**		
TRANSFER OUT: GENERAL FUND	57-55700-910	-	-	-	-	-	-	0%
TRANSFER OUT: GRANT	57-55700-460	-	-	-	-	8,074	8,074	0%
Total Transfers Out		**-**	**-**	**-**	**-**	**8,074**		
Total Expenditures		**686,744**	**667,610**	**865,221**	**749,393**	**889,798**		
Total Income/(Deficit)		**109,534**	**(132,861)**	**92,731**	**(42,704)**	**77,208**		

JUVENILE JUSTICE FUND

Fund: 58

Fund Description/Overview

The Juvenile Justice Fund accounts for resources dedicated to supporting the operations of the municipal juvenile court and related juvenile programs. This fund reflects the City's commitment to addressing juvenile offenses through a balanced approach that emphasizes accountability, rehabilitation, and prevention.

Revenues for the fund are typically derived from court-related fees, fines, and other authorized sources, providing dedicated support for juvenile justice initiatives. Expenditures are restricted to eligible costs associated with the administration of the juvenile court and the implementation of programs designed to serve youth, which may include diversion initiatives, counseling services, educational programs, and other intervention efforts. Through careful management and oversight, the Juvenile Justice Fund supports effective case processing, promotes positive outcomes for youth, and enhances public safety by reducing recidivism and encouraging long-term behavioral change.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 16,801	$ -	$ 5,795		
Fines & Forfeitures	12,435	15,400	14,492	14,078	(1,322)	-8.58%
Interest Income	395	400	140	325	(75)	-18.75%
Total Operating Income	395	400	140	325		
Total Transfers	-	-	-	-	-	0.00%
Total Resources	**13,225**	**33,001**	**14,772**	**20,523**		
Personnel Services	21,613	8,051	6,283	17,551	9,500	118.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	315	19,000	15,074	500	(18,500)	-97.37%
Total Operating Expenses	21,928	27,051	21,357	18,051		
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-		-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	-	-	-	-		
Total Expenditures	**21,928**	**27,051**	**21,357**	**18,051**		
Total Surplus/(Deficit)	**(8,703)**	**5,950**	**(6,585)**	**2,472**		

Juvenile Justice Fund (58)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	58-00000-4000	-	16,801	-	5,795		
JUVENILE COURT REVENUE	58-00000-4070	11,782	14,600	13,892	13,300	(1,300)	-9%
DRUG AND ALCOHOL FEE	58-00000-4070.02	653	800	600	778	(22)	-3%
Total Fines & Forfeitures		12,435	15,400	14,492	14,078		
INTEREST	58-00000-4081	395	400	140	325	(75)	-19%
Total Resources		**12,830**	**32,601**	**14,633**	**20,198**		
EXPENDITURES							
JUVENILE JUSTICE (5800)							
SALARIES	58-55800-101	6,143	7,000	5,836	7,000	-	0%
OVERTIME	58-55800-102	-	-	-	-	-	0%
HOLIDAY PAY	58-55800-103	-	-	-	-	-	0%
CALL BACK PAY	58-55800-108	-	-	-	-	-	0%
FICA TAX	58-55800-131	381	450	362	450	-	0%
MEDICARE TAX	58-55800-132	89	101	85	101	-	0%
EMPLOYEE INSURANCE	58-55800-133	-	-	-	-	-	0%
WORKER'S COMPENSATION	58-55800-134	-	-	-	-	-	0%
RETIREMENT	58-55800-136	-	-	-	-	-	0%
DISABILITY INSURANCE	58-55800-137	-	-	-	-	-	0%
CONTRACT LABOR	58-55800-141	15,000	500	-	10,000	9,500	1900%
Total Personnel Services		**21,613**	**8,051**	**6,283**	**17,551**		
OFFICE SUPPLIES	58-55800-201	-	-	-	-	-	0%
OPERATIONAL SUPPLIES	58-55800-214	-	-	-	-	-	0%
Total Materials & Supplies		**-**	**-**	**-**	**-**		
PROFESSIONAL SERVICES	58-55800-311	315	18,500	14,637	-	(18,500)	-100%
PRINTING	58-55800-313	-	500	436	500	-	0%
FEES & OTHER CHARGES	58-55800-315	-	-	-	-	-	0%
COMMUNICATIONS	58-55800-332	-		-	-	-	0%
Total Other Services & Charges		**315**	**19,000**	**15,074**	**500**		
EQUIPMENT	58-55800-401	-	-	-	-	-	0%
FURNITURE	58-55800-402	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**		
TRANSFER OUT: GENERAL FUND	0	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**-**		
Total Expenditures		**21,928**	**27,051**	**21,357**	**18,051**		
Total Income/(Deficit)		**(9,098)**	**5,550**	**(6,724)**	**2,147**		

SAPULPA	HOTEL MOTEL TAX FUND

Fund: 59

Fund Description/Overview

The Hotel/Motel Tax Fund accounts for resources dedicated to supporting tourism, economic development initiatives, and related public improvements within the City. This fund is primarily supported by a 5% tax levied on room rentals at hotels and other overnight lodging establishments, providing a stable and tourism-based revenue stream.

Expenditures from the fund are restricted to eligible costs associated with the operation of the Economic Development Department, the promotion of tourism and local attractions, and transfers to support park capital improvement projects. These investments enhance the City's visibility, attract visitors, and contribute to overall economic growth and quality of life. Through prudent financial management and strategic allocation of resources, the Hotel/Motel Tax Fund supports sustainable development, strengthens the local economy, and ensures compliance with applicable statutes governing the use of lodging tax revenues.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr	% Incr./Decr.
Beginning Fund Balance	$ -	$ 427,792	$ -	$ 492,876		
Hotel/Motel Taxes	287,958	300,000	227,511	280,587	(19,413)	-6.47%
Interest Income	11,500	10,000	9,215	10,000	-	0.00%
Total Operating Income	11,500	10,000	9,215	10,000		
Total Transfers	-		-	-	-	0.00%
Total Resources	**299,458**	**737,792**	**236,726**	**783,463**		
Personnel Services	124,212	126,071	73,781	222,087	96,016	76.16%
Materials & Supplies	280	480	-	480	-	0.00%
Other Services & Charges	1,800	117,070	69,513	142,070	25,000	21.35%
Total Operating Expenses	126,292	243,621	143,294	364,637		
Capital Outlay	-	104,700	27,273	-	(104,700)	-100.00%
Debt Services	-	30,000	-	-	(30,000)	-100.00%
Transfers Out	58,552	58,125	41,889	52,610	(5,515)	-9.49%
Total Non Operating Exp	58,552	192,825	69,162	52,610		
Total Expenditures	**184,844**	**436,446**	**212,456**	**417,247**		
Total Surplus/(Deficit)	**114,614**	**301,346**	24,270	366,216		

Sapulpa Hotel/Motel Fund Employees

Position	FY 2024-2025	FY 2025-2026	FY 2026-2027
Economic Development Director	1	1	1

Hotel/Motel Tax Fund (59)

Account Name	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES								
BUDGETED BEG FUND BALANCE	59-00000-4000	-	-	427,792	-	492,876		
HOTEL/MOTEL TAX	59-00000-4004	329,233	287,958	300,000	227,511	280,587	(19,413)	-6%
Total Other Taxes		**329,233**	**287,958**	**300,000**	**227,511**	**280,587**		
INTEREST	59-00000-4081	10,896	11,500	10,000	9,215	10,000	-	0%
Total Resources		**340,129**	**299,458**	**737,792**	**236,726**	**783,463**		
EXPENDITURES								
TOURISM (0100)								
PROFESSIONAL SERVICES	55-50100-311	57,999	58,552	58,125	41,889	52,610	(5,515)	-9%
Total Other Services & Charges		57,999	58,552	58,125	41,889	52,610		
Tourism Total		**57,999**	**58,552**	**58,125**	**41,889**	**52,610**		
ECONOMIC DEVELOPMENT (5900)								
SALARIES	59-55500-101	88,032	87,195	85,958	51,803	97,502	11,544	13%
SPECIALTY PAY	59-55500-104	-	-	-	-	-	-	0%
TENURE PAY	59-55500-107	-	-	-	-	-	-	0%
CAR ALLOWANCE	59-55500-121	6,035	5,918	6,960	2,818	6,960	-	0%
CLOTHING ALLOWANCE	59-55500-122	-	-	-	-	-	-	0%
TOOL/EQUIPMENT ALLOWANCE	59-55500-124	966	947	960	451	6,960	6,000	625%
FICA TAX	59-55900-131	5,779	5,659	5,639	3,318	6,044	405	7%
MEDICARE TAX	59-55900-132	1,352	1,324	1,319	776	1,414	95	7%
EMPLOYEE INSURANCE	59-55900-133	11,662	11,742	12,252	6,413	20,160	7,908	65%
WORKER'S COMPENSATION	59-55900-134	3,721	3,716	5,000	4,474	5,000	-	0%
UNEMPLOYMENT	59-55900-135	270	238	500	48	248	(252)	-50%
RETIREMENT	59-55900-136	7,319	7,474	7,483	3,679	77,799	70,316	940%
CONTRACT LABOR	59-55900-141	-	-	-	-	-	-	0%
Total Personnel Services		**125,137**	**124,212**	**126,071**	**73,781**	**222,087**		
OFFICE SUPPLIES	59-55900-201	-	280	480	-	480	-	0%
POSTAGE	59-55900-202	-	-	-	-	-	-	0%
OPERATIONAL SUPPLIES	59-55900-214	-	-	-	-	-	-	0%
MINOR EQUIPMENT AND FURNISHING	59-55900-260	2,059	-	-	-	-	-	0%
Total Materials & Supplies		**2,059**	**280**	**480**	**-**	**480**		
TRAINING AND TRAVEL	59-55900-301	-	-	3,000	-	3,000	-	0%
DUES AND SUBSCRIPTIONS	59-55900-302	-	-	750	-	750	-	0%
PROFESSIONAL SERVICES	59-55900-311	-	-	105,420	62,095	105,420	-	0%
PROF SERV - INDUSTRY TESTING	59-55900-311E	7,325	1,800	-	7,418	-	-	0%
ADVERTISING	59-55900-312	-	-	5,000	-	5,000	-	0%
PRINTING	59-55900-313	-	-	500	-	500	-	0%
COMMUNICATIONS	59-55900-332	-	-	-	-	-	-	0%
MEETING EXPENSE	59-55900-333	382	-	2,400	-	2,400	-	0%
MAINTENANCE-FACILITIES	59-55900-354	56,198	-	-	-	-	-	0%
CONTINGENCY	59-55900-390	-	-	-	-	25,000	25,000	0%
HEALTH INSURANCE	59-55900-390A	-	-	-	-	-	-	0%
Total Other Services & Charges		**63,904**	**1,800**	**117,070**	**69,513**	**142,070**		
EQUIPMENT	59-55900-401	-	-	-	-	-	-	0%
FURNITURE	59-55900-402	-	-	-	-	-	-	0%
BUILDING AND FIXTURES	59-55900-404	-	-	-	-	-	-	0%
FACILITIES	59-55900-405	-	-	104,700	27,273	-	(104,700)	-100%
Total Capital Outlay		**-**	**-**	**104,700**	**27,273**	**-**		
ECONOMIC DEVELOPMENT INCENTIVE	59-59000-319		-	30,000	-	-	(30,000)	-100%
Total Capital Outlay		**-**	**-**	**30,000**	**-**	**-**		
TRSF OUT: GRANTS & AID	59-55900-960	-	-	-	-	-	-	0%
TRANSFER OUT: PARK DEVELOPMENT	59-59000-938	57,999	58,552	58,125	41,889	52,610	(5,515)	-9%
Total Transfers Out		**57,999**	**58,552**	**58,125**	**41,889**	**52,610**		
Total Expenditures		**307,098**	**243,396**	**494,571**	**254,344**	**469,857**		
Total Income/(Deficit)		**33,031**	**56,062**	**243,221**	**(17,618)**	**313,606**		

	GRANTS/AID FUND

Fund: 60

Fund Description/Overview

The Grants/Aid Fund accounts for resources received and expended for grant-funded projects administered by the City, with the exception of library-specific grants. This fund serves as a centralized mechanism for tracking external funding sources, including federal, state, and other governmental or private grants, ensuring that all grant-related financial activity is properly recorded and managed.

Revenues for the fund are derived from awarded grant proceeds and related reimbursements, which are often contingent upon meeting specific program requirements. Expenditures are restricted to eligible costs as defined by each grant agreement and may include program operations, capital projects, equipment, and administrative expenses necessary to achieve grant objectives. Through careful oversight and compliance with grantor requirements, the Grants/Aid Fund promotes transparency, accountability, and the effective utilization of external funding to support a wide range of City initiatives and services.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 95,529	$ -	$ 390,181		
Grant Revenue	22,668	10,770,431	3,460,464	17,642,664	6,872,233	63.81%
Interest Income	2,548	4,999	-	-	(4,999)	-100.00%
Misc. Revenue	-		-	-	-	0.00%
Total Operating Income	25,216	10,775,430	3,460,464	17,642,664		
Total Transfers	-		-	901,117	901,117	0.00%
Total Revenues	**25,216**	**10,870,959**	**3,460,464**	**18,933,962**		
Personnel Services	17,884	48,650	19,167	30,405	(18,245)	-37.50%
Materials & Supplies	877	1,435	224	-	(1,435)	-100.00%
Other Services & Charges	205,856	62,162	62,031	2,926	(59,236)	-95.29%
Total Operating Expenses	224,617	112,247	81,422	33,331		
Capital Outlay	1,327,925	57,023,591	2,433,610	18,548,306	(38,475,285)	-67.47%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	350,000	350,000	0.00%
Total Non Operating Exp	1,327,925	57,023,591	2,433,610	18,898,306		
Total Expenditures	**1,552,542**	**57,135,838**	**2,515,032**	**18,931,637**		

Capital Outlay			
Department	**Item**	**Account Number**	**Amount**
E-911	Revord Recording Hardware, Software, & Services	60-55700-401	40,368

Capital Projects			
Department	**Item**	**Account Number**	**Amount**
Water Treatment Plant	Sahoma Dam Repairs	60-55230-405	5,010,600
	12” Water Main Replacement	60-55230-405	3,000,000
	Anthrcite Filtration System	60-55230-405	150,000
	Watchorn Pump Station	60-55230-405	75,000
Park & Recreation	Trails at Rock Creek	60-59160-405	375,386
	Recreation Trails	60-59260-405	531,386
	Biven’s Creek Bridge	60-59260-405	500,111
Economic Development	Industrial Park	60-59260-405B	5,899,684
Streets	Mill/Overlay W. Anderson (SH97 to North 13th	60-58160-410P.28	130,547
	Dewey/Mission Traffic Signal	60-58160-405	466,261
	S. Wickham Rd Sidewalk, Crosswalks & Pedestrian Beacon	60-58160-405	500,934
	Alley Phase 3 & Downtown Sidewalks	60-58160-405	1,620,528
Police Department	Traffic Safety	60-56960-102	30,405
	Traffic Safety – Training	60-56960-301	2,926

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	60-00000-4000	-	95,529	-	390,181		
INTEREST	60-00000-4081	2,548	4,999	-	-	(4,999)	-100%
				-			
MISCELLANEOUS REVENUE	60-00000-4080	-	-	-	-	-	0%
COLLECTION REVENUE	60-00000-4085	-	-	-	-	-	0%
REIMBURSEMENTS	60-00000-4086	-	-	-	-	-	0%
Total Miscellaneous Revenue		**-**	**-**	**-**	**-**		
GRANT: FIRE PREVENTION ED MAT	60-00000-4085.23	-	1,241	-	-	(1,241)	-100%
GRANT: CREEK COUNTY	60-00000-4324	-	-	-	-	-	0%
GRANT: ODOT PROJECTS	60-00000-4330	-	-	-	2,070,177	2,070,177	0%
GRANT: OAG	60-00000-4340	-	-	-	-	-	0%
GRANT: E-911	60-00000-4357	-	-	-	32,294	32,294	0%
GRANT: CDBG 2018 TULSA COUNTY	60-00000-4361.22	-	-	-	-	-	0%
GRANT: CDBG 2019 TULSA COUNTY	60-00000-4361.23	-	-	-	-	-	0%
GRANT: CDBG 2021 TULSA COUNTY	60-00000-4361.25	-	-	-	-	-	0%
GRANT-CDBG 2022 TULSA COUNTY	60-00000-4361.26	-	-	-	130,547	130,547	0%
GRANT: CDBG 2024 TULSA COUNTY	60-00000-4361.27	-	-	169,194	-	-	0%
GRANT: CDBG 2023 TULSA COUNTY	60-00000-4361.28	-	-	91,900	-	-	0%
GRANT: CDBG 2025 TULSA COUNTY	60-00000-4361.29	-	130,547	-	-	(130,547)	-100%
GRANT: JAG-LLE	60-00000-4366	-	8,853	-	-	(8,853)	-100%
GRANT-OHSO 2021-2022	60-00000-4369.22	-	-	-	-	-	0%
GRANT-OHSO 2022-2023	60-00000-4369.23	-	-	-	-	-	0%
GRANT-OHSO 2023-2024	60-00000-4369.24	13,704	15,272	-	-	(15,272)	-100%
GRANT-OHSO 2024-2025	60-00000-4369.25	8,964	18,059	29,361	-	(18,059)	-100%
GRANT-OHSO 2025-2026	60-00000-4369.26	-	34,928	34,714	12,976	(21,952)	-63%
GRANT: BIVENS CRK BRDG PASS TH	60-00000-4375.01	-	-	-	400,000	400,000	0%
GRANT - REC TRAILS - HOLLIER	60-00000-4391	-	531,985	167,375	831,985	300,000	56%
GRANT: EDA	60-00000-4392	-	5,899,684	967,919	5,899,685	1	0%
GRANT: ROUTE 66 GRANT	60-00000-4396	-	2,000,000	2,000,000	-	(2,000,000)	-100%
GRANT: OWRB GRANT	60-00000-4399	-	-	-	8,265,000	8,265,000	0%
TULSA TAP GRANT	60-00000-4400	-	2,129,862	-	-	(2,129,862)	-100%
Total Intergovernmental Revenue		**22,668**	**10,770,431**	**3,460,464**	**17,642,664**		
TRSF IN: GENERAL FUND	60-00000-4910	-	-	-	175,497	175,497	0%
TRSF IN: SMA	60-00000-4920	-	-	-	200,000	200,000	0%
TRSF IN: STORMWATER FUND	60-00000-4929	-	-	-	-	-	0%
TRSF IN: STREET & ALLEY FUND	60-00000-4930	-	-	-	-	-	0%
TRSF IN: PARK DEVELOPMENT FUND	60-00000-4938	-	-	-	-	-	0%
TRSF IN: E911 FUUND	60-00000-4957	-	-	-	8,074	8,074	0%
TRSF IN: STREET SALES TAX FUND	60-00000-4965	-	-	-	517,546	517,546	0%
TRSF IN: SEWER IMPR SALES TAX FUND	60-00000-4967	-	-	-	-	-	0%
TRSF IN: G.O. BOND CONSTRUCTION FUND	60-00000-4983	-	-	-	-	-	0%
Total Transfers In		**-**	**-**	**-**	**901,117**		
Total Resources		**25,215**	**10,870,959**	**3,460,464**	**18,933,962**		
EXPENDITURES							
GRANTS (2400)							
CREEK COUNTY ARPA - PROFESSIONAL SERVICES	60-52460-311	1,800	-	-	-	-	0%
CREEK COUNTY ARPA - EQUIPMENT	60-52460-401	251,716	-	-	-	-	0%
GRANT: OK ATTORNEY GENERAL - EQUIPMENT	60-54060-401	20,000	-	-	-	-	0%
GRANT: DAC - EQUIPMENT	60-54960-401	-	-	-	-	-	0%
WATER TREATMENT - FACILITIES	60-55230-405	-	-	-	8,556,200	8,556,200	0%
GRANT: CDBG - FACILITIES-CONTRACT 2018-2019	60-56160-410P.22	-	-	-	-	-	0%
GRANT: CDBG - FACILITIES-CONTRACT 2021-2022	60-56160-410P.25	557,994	-	-	-	-	0%
GRANT: CDBG - FACILITIES-CONTRACT 2022-2023	60-56160-410P.26	154,571	23,171	-	-	(23,171)	-100%
GRANT: CDBG - FACILITIES-CONTRACT 2025-2026	60-56160-410P.28	-	-	-	130,547	130,547	0%
GRANT: CDBG - FACILITIES-CONTRACT 2023-2024	60-56160-410P.27	-	-	338	-	-	0%
GRANT: OSHO TRAFFIC - OVERTIME GRANT 2021-2022	60-56960-102-.22	-	-	-	-	-	0%
GRANT: OSHO TRAFFIC - OVERTIME GRANT 22-23	60-56960-102-.23	9,471	-	-	-	-	0%
GRANT: OSHO TRAFFIC - OVERTIME GRANT 23-24	60-56960-102-.24	8,030	15,272	-	-	(15,272)	-100%
GRANT: OSHO TRAFFIC - OVERTIME GRANT 24-25	60-56960-102-.25	17,123	14,939	15,475	-	(14,939)	-100%
GRANT: OSHO TRAFFIC - OVERTIME GRANT 25-26	60-56960-102-.26	-	-	16,637	-	-	0%
GRANT: OSHO TRAFFIC - FICA TAX 25-26	60-56960-131-.26	-	32,000	-	-	(32,000)	-100%
GRANT: OSHO TRAFFIC - OVERTIME GRANT 24-25	60-56960-132-.22		32,256	18,680	-	(32,256)	-100%
GRANT: OSHO TRAFFIC - MEDICARE TAX	60-56960-132-.23	137	928	263	-	(928)	-100%
GRANT: OSHO TRAFFIC - MEDICARE TAX	60-56960-214	246	194	224	-	(194)	-100%
GRANT: E911 - EQUIPMENT	60-55700-401	-	-	-	-	-	0%
GRANT: OSHO TRAFFIC - TRAINING AND TRAVEL	60-56960-301	1,728	2,000	-	-	(2,000)	-100%
ODOT PROJECTS - FACILITIES	60-58160-405	-	-	-	2,587,723	2,587,723	0%

Grants/Aid Fund (60)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
GRANT: FEMA - FIRE - PUBLIC ED	60-58560-242	631	1,241	-	-	(1,241)	-100%
REC TRAILS - PROFESSIONAL SERVICES	60-59160-311	26,203	19,912	21,722	-	(19,912)	-100%
REC TRAILS - FACILITIES	60-59160-405	-	638,937	125,988	1,407,482	768,545	120%
EDA-SITES GRANT: PROFESSIONAL SERVICES	60-59260-311	176,125	40,250	40,309	-	(40,250)	-100%
EDA-SITES GRANT: FACILITIES	60-59260-405	-	-	-	-	-	0%
EDA-SITES GRANT: FACILITIES-CONTRACT	60-59260-405B	321,228	5,433,229	138,597	5,899,685	466,456	9%
FACILITIES	60-59660-405	20,616	1,928,254	2,168,686	-	(1,928,254)	-100%
Total Project Expenditures		**1,567,619**	**8,182,583**	**2,546,920**	**18,581,637**		
TRSFR OUT: SMA FUND	60-56530-920	-	-	-	350,000	350,000	0%
Total Transfers		**-**	**-**	**-**	**350,000**		
Total Expenditures		1,567,619		2,546,920	18,931,637		
Total Income/(Deficit)		**(1,542,404)**	**8,182,583**	**913,543**	**2,325**		

SAPULPA SERIES 2014 STREET CIP FUND

Fund: 63

Fund Description/Overview

The Series 2014 Street CIP Fund was established to account for the use of proceeds from the Series 2014 Street Capital Improvement Bond. This fund ensured that the resources raised through the bond were dedicated exclusively to the street improvement projects outlined in the bond issuance. By creating a separate fund, the City was able to maintain transparency and accountability, clearly linking the bond proceeds to specific capital projects and expenditures. This fund supported the planning, design, and construction of street infrastructure improvements as authorized by the Series 2014 bond. Since the projects funded by this bond have been completed and all associated expenditures recorded, the fund is now closed. Its creation and use allowed the City to effectively manage a large-scale capital initiative while ensuring that public funds were used in accordance with voter-approved and legally designated purposes.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ -	$ -	$ -		
Interest Income	-	-	-	-	-	0.00%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	-	-	-	-		
Total Transfers	-	-	-	-	-	0.00%
Total Resources	**-**	**-**	**-**	**-**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charge	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	-	-	-	-		
Total Expenditures	**-**	**-**	**-**	**-**		
Total Surplus/(Deficit)	**-**	**-**	**-**	**-**		

Series 2014 Street CIP Fund (63)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
BUGETED BEG FUND BALANCE	63-00000-4000	-	-	-	-	-	0%
INTEREST	63-00000-4081	-	-	-	-	-	0%
TRSF OUT: STREET IMPR SALES TAX	63-00000-4065	-	-	-	-	-	0%

SAPULPA	SAPULPA STREET IMPROVEMENT SALES TAX FUND

Fund: 65

Fund Description/Overview

The Series 2014 Street CIP Fund exists to account for revenues generated from the dedicated ½ cent sales tax, ensuring that these funds are used exclusively for street-related capital projects. By segregating these revenues into a separate fund, the City can maintain transparency and accountability, clearly linking taxpayer contributions to improvements in the transportation infrastructure. This fund also tracks transfers to the Street Maintenance Authority (SMA) for debt service payments, ensuring proper management of obligations associated with street capital improvements. Expenditures are used for capital outlay related to street projects, including construction, major repairs, and enhancements of roadways and related infrastructure. By maintaining a dedicated funding source, the city can strategically plan and execute street improvements while meeting debt service requirements, ultimately supporting a safe, functional, and sustainable transportation network for the community.

Revenues/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 3,960,745	$ -	$ 1,187,185		
Interest Income	111,853	100,000	80,428	100,000	-	0.00%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	111,853	100,000	80,428	100,000		
Total Transfers	2,155,062	3,368,057	3,373,928	2,313,773	(1,054,284)	-31.30%
Total Resources	**2,266,915**	**7,428,802**	**3,454,356**	**3,600,958**		
Personnel Services	-		-	-	-	0.00%
Materials & Supplies	-		-	-	-	0.00%
Other Services & Charges	202,118	661,994	68,989	100,000	(561,994)	-84.89%
Total Operating Expenses	202,118	661,994	68,989	100,000		
Capital Outlay	1,538,794	5,893,968	5,592,536	1,400,000	(4,493,968)	-76.25%
Debt Services	629,529	615,790	615,516	618,765	2,975	0.48%
Transfers Out	-	-	-	517,546	517,546	0.00%
Total Non Operating Exp	2,168,323	6,509,758	6,208,052	2,536,311		
Total Expenditures	**2,370,441**	**7,171,752**	**6,277,041**	**2,636,311**		

Capital Projects		
Project	**Account Number**	**Amount**
Annual Street Paving Improvements	65-56530-354	600,000
Miscellaneous Streer Replacement	65-56530-405B	1,400,000

Street Improvement Sales Tax Fund (65)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	65-00000-4000	-	3,960,745	-	1,187,185		
INTEREST	65-00000-4081	111,853	100,000	80,428	100,000	-	0%
Total Interest Income		**111,853**	**100,000**	**80,428**	**100,000**		
TRSFR IN: GENERAL FUND	65-00000-4910	-	1,166,236	1,166,236	-	(1,166,236)	-100%
TRSFR IN: GENERAL FUND(SALES T	65-00000-4910S	2,155,062	2,201,821	2,207,692	2,313,773	111,952	5%
TRSFR IN: SMA	65-00000-4920	-	-	-	-	-	0%
TRSFR IN: MAJOR THOROFARE	65-00000-4944	-	-	-	-	-	0%
TSFR IN: SERIES 2014 STR CAP	65-00000-4963	-	-	-	-	-	0%
Total Transfers		**2,155,062**	**3,368,057**	**3,373,928**	**2,313,773**		
Total Resources		**2,266,915**	**7,428,802**	**3,454,357**	**3,600,958**		
EXPENDITURES							
STREET IMPROVEMENT SALES TAX (6530)							
OPERATIONAL SUPPLIES	65-56530-214	-	-	-	-	-	0%
Total Materials and Supplies		**-**	**-**	**-**	**-**		
PROFESSIONAL SERVICES	65-56530-311	24,806	430,000	6,100	100,000	(330,000)	-77%
PROF SVCS-ENG (DESIGN, BID)	65-56530-311A	176,362	31,994	51,187	-	(31,994)	-100%
ADVERTISING	65-56530-312	-	-	-	-	-	0%
SURVEY AND TITLE SEARCH	65-56530-323	950	-	-	-	-	0%
MAINTENANCE-FACILITIES	65-56530-354	-	200,000	11,702	600,000	400,000	200%
CONTINGENCY	65-56530-390	-	-	-	-	-	0%
Total Other Charges and Services		**202,118**	**661,994**	**68,989**	**700,000**		
EQUIPMENT	65-56530-401	-	-	-	-	-	0%
FACILITIES	65-56530-405	-	1,000,000	1,064,045	-	(1,000,000)	-100%
FACILITIES-CONTRACT	65-56530-405B	1,538,794	4,893,968	4,528,491	1,400,000	(3,493,968)	-71%
FACILITIES-RIGHT OF WAY ACQ	65-56530-405C	-	-	-	-	-	0%
Total Capital Outlay		**1,538,794**	**5,893,968**	**5,592,536**	**1,400,000**		
BOND EXPENSE INTEREST	65-56530-501	535,000	515,000	550,000	550,000	35,000	7%
G.O. BOND INTEREST	65-56530-501I	90,529	96,790	58,516	64,765	(32,025)	-33%
TRUSTEE FEES	65-56530-502	4,000	4,000	7,000	4,000	-	0%
Total Debt Service		**629,529**	**615,790**	**615,516**	**618,765**		
TRFS OUT: SMA	65-56530-920	-	-	-	-	-	0%
TRANSFER OUT: STOWMWATER	65-56530-929	-	-	-	-	-	0%
TRSF OUT: MAJOR THOROFARE	65-56530-944	-	-	-	-	-	0%
TRSF OUT: CIP FUND	65-56530-945	-	-	-	-	-	0%
TRSF OUT: GRANTS & AID	65-56530-960	-	-	-	517,546	517,546	0%
TRSFR OUT: SERIES 2014	65-56530-963	-	-	-	-	-	0%
TRSF OUT: GO SINKING FUND	65-56530-981	-	-	-	-	-	0%
TRSF OUT: G.O. BOND CONSTR	65-56530-983	-	-	-	-	-	0%
TRANSFER OUT: SINKING FND	65-56530-990	-	-	-	-	-	0%
TRSF OUT: SERIES 2004 CIP	65-56530-996	-	-	-	-	-	0%
TSFR OUT: SERIES 2006	65-56530-997	-	-	-	-	-	0%
Total Transfers		**-**	**-**	**-**	**517,546**		
Total Expenditures		**2,370,441**	**7,171,752**	**6,277,041**	**3,236,311**		
Total Surplus/Deficit		**(103,526)**	**257,050**	**(2,822,684)**	**364,647**		

SERIES 1998 CIP FUND AKA SEWER PLANT SALES TAX FUND

Fund: 67

Fund Description/Overview

The Series 1998 CIP Fund (Sewer Plant Sales Tax Fund) accounts for resources dedicated to supporting debt service and capital improvements for the City's sewer system. This fund provides a structured mechanism for financing both ongoing obligations and long-term infrastructure investments necessary to maintain and enhance wastewater treatment and conveyance facilities.

Revenues for the fund are derived from a dedicated one-half cent City sales tax, ensuring a consistent and reliable funding source for sewer-related projects and debt commitments. Expenditures are restricted to eligible costs, including the payment of principal and interest on outstanding debt, as well as capital improvements and equipment necessary for the operation, maintenance, and expansion of the sewer system. Through prudent financial management and strategic investment, the fund supports regulatory compliance, system reliability, and the City's long-term infrastructure planning efforts.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 572,645	$ -	$ 2,469,174		
Interest Income	27,908	25,000	12,268	44,224	19,224	76.90%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	27,908	25,000	12,268	44,224		
Total Transfers	2,155,062	2,201,821	2,207,692	2,313,773	111,952	5.08%
Total Revenues	**2,182,970**	**2,226,821**	**2,219,960**	**2,357,997**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	232,549	300,000	25,702	324,000	24,000	8.00%
Total Operating Expenses	232,549	300,000	25,702	324,000		
Capital Outlay	565,392	876,870	520,243	625,420	(251,450)	-28.68%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	1,764,996	-	-	1,045,134	1,045,134	0.00%
Total Non Operating Exp	2,330,388	876,870	520,243	1,670,554		
Total Expenditures	**2,562,937**	**1,176,870**	**545,945**	**1,994,554**		

Capital Projects		
Project	**Account Number**	**Amount**
Annual Sewer Line Upgrades	67-56735-405B	300,000
Sewer System Capital Improvements	67-56735-405B	325,420

Series 1998 CIP Fund (67)
aka Sewer Plant Sales Tax Fund

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	67-00000-4000	-	572,645	-	2,469,174		
INTEREST	67-00000-4081	27,908	25,000	12,268	44,224	19,224	77%
TRSFR IN: GENERAL FUND	67-00000-4910	-	-	-	-	-	0%
TRSFR IN: GENERAL FUND(SALES T	67-00000-4910S	2,155,062	2,201,821	2,207,692	2,313,773	111,952	5%
Total Transfers		2,155,062	2,201,821	2,207,692	2,313,773		
Total Resources		**2,182,971**	**2,799,466**	**2,219,960**	**4,827,171**		
EXPENDITURES							
SEWER PLANT SALES TAX (6725)							
PROFESSIONAL SERVICES	67-56725-311	-	-	-	-	-	0%
PROF SVCS-ENG (DESGIN, BID)	67-56725-311A	212,045	-	25,702	24,000	24,000	0%
ADVERTISING	67-56725-312	-	-	-	-	-	0%
CONTINGENCY	67-56725-390	20,505	300,000	-	300,000	-	0%
Total Other Services & Charges		**232,549**	**300,000**	**25,702**	**324,000**		
EQUIPMENT	67-56725-401	-	-	-	-	-	0%
VEHICLES	67-56725-403	-	-	-	-	-	0%
BUILDING AND FIXTURES	67-56725-404	-	-	-	-	-	0%
FACILITIES	67-56725-405	-	-	-	-	-	0%
FACILITIES-CONTRACT	67-56725-405B	565,392	876,870	520,243	625,420	(251,450)	-29%
Total Capital Outlay		**565,392**	**876,870**	**520,243**	**625,420**		
BOND EXPENSE INTEREST	67-56725-501	-	-	-	-	-	0%
Total Debt Service		**-**	**-**	**-**	**-**		
TRFS OUT: SMA	67-56725-920	-	-	-	1,045,134	1,045,134	0%
TRSF OUT: SIST	67-56725-	-	-	-	-	-	0%
TRSF OUT: GRANTS & AID	67-56725-960	-	-	-	-	-	0%
TRSF OUT: SERIES 2000 CIP	67-56725-994	-	-	-	-	-	0%
Total Transfers Out		**-**	**-**	**-**	**1,045,134**		
Total Expenditures		**797,942**	**1,176,870**	**545,946**	**1,994,554**		
Total Income/(Deficit)		**1,385,029**	**1,622,596**	**1,674,014**	**2,832,617**		

GO BOND SINKING FUND

Fund: 81

Fund Description/Overview

The GO Bond Sinking Fund accounts for resources dedicated to the retirement of court-assessed judgments, general obligation bonds, and related debt obligations of the City. This fund is a critical component of the City's debt management strategy, ensuring that legally required debt service payments are made in a timely and structured manner.

Revenues for the fund are derived primarily from ad valorem property taxes levied by the City, providing a dedicated and stable source of funding for debt repayment obligations. Expenditures are restricted to eligible costs associated with the payment of principal, interest, and related fees on outstanding general obligation debt and court judgments. Through disciplined financial management and adherence to debt covenants, the GO Bond Sinking Fund supports the City's creditworthiness, fiscal responsibility, and long-term financial stability.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-227 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 2,163,346	$ -	$ 2,115,704		
Taxes	$ 3,611,222	$ 4,200,000	$ 3,540,594	$ 4,850,000	650,000	15.48%
Interest Income	55,867	30,000	41,086	37,978	7,978	26.59%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	3,667,089	4,230,000	3,581,680	4,887,978		
Total Transfers	-	-	-	-	-	0.00%
Total Resources	**3,667,089**	**6,393,346**	**3,581,680**	**7,003,682**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-		
Capital Outlay	-	-	-	-	-	0.00%
Debt Services	3,281,183	3,496,008	3,546,363	3,750,463	254,455	7.28%
Transfers Out	53,604	-	-	-	-	0.00%
Total Non Operating Exp	3,334,787	3,496,008	3,546,363	3,750,463	254,455	
Total Expenditures	**3,334,787**	**3,496,008**	**3,546,363**	**3,750,463**	**254,455**	**-**

G.O. Bond Sinking Fund (81)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	81-00000-4000	-	2,163,346	-	2,115,704		
SINKING FUND AD VALOREM TAX	81-00000-4008	3,300,702	3,900,000	3,434,821	4,500,000	600,000	15%
AD VALOREM TAX - PRIOR YEARS	81-00000-4011	310,520	300,000	105,773	350,000	50,000	17%
		3,611,222	**4,200,000**	**3,540,594**	**4,850,000**		
INTEREST	81-00000-4081	55,867	30,000	41,086	37,978	7,978	27%
PREMIUM ON BOND ISSUE	81-00000-4206	-	-	-	-	-	0%
Total Resources		**3,667,089**	**6,393,346**	**3,581,680**	**7,003,682**		
EXPENDITURES							
G.O. BOND SINKING (8100)							
PROFESSIONAL SERVICES	81-58100-311	-	-	-	-	-	0%
FEES & OTHER CHARGES	81-58100-315	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**-**	**-**		
FACILITIES	81-58100-405	-	-	-	-	-	0%
Total Capital Outlay		**-**	**-**	**-**	**-**		
BOND EXPENSE INTEREST	81-58100-501	-	-	-	-	-	-
G.O. BOND INTEREST	81-58100-501I	1,368,633	1,224,008	1,236,799	1,285,463	61,455	5%
G.O. BOND PRINCIPAL	81-58100-501P	1,910,000	2,115,000	2,307,273	2,458,000	343,000	16%
TRUSTEE FEES	81-58100-502	2,550	7,000	2,291	7,000	-	0%
JUDGEMENTS	81-58100-503	-	150,000	-	-	(150,000)	-100%
BOND ISSUE COSTS	81-58100-506	-	-	-	-	-	0%
PAYMENT TO ESCROW ACCT	81-58100-507	-	-	-	-	-	0%
Total Debt Service		**3,281,183**	**3,496,008**	**3,546,363**	**3,750,463**		
TRANSFER OUT: GENERAL FUND	81-58100-910	53,604	-	-	-	-	0%
Total Transfers Out		**53,604**	**-**	**-**	**-**		
Total Expenditures		**3,334,787**	**3,496,008**	**3,546,363**	**3,750,463**		
Total Income/(Deficit)		**332,302**	**2,897,338**	**35,318**	**3,253,219**		

	GO BOND CONSTRUCTION FUND

Fund: 83

Fund Description/Overview

The GO Bond Construction Fund accounts for resources dedicated to the financing and construction of voter-authorized capital improvement projects. This fund is used to manage the proceeds of general obligation bonds issued to support specified infrastructure and public facility investments approved by the citizens of Sapulpa, ensuring that funds are used in accordance with voter intent and bond covenants.

Revenues for the fund are derived from the issuance of general obligation bonds, which provide upfront financing for large-scale capital projects that would otherwise be cost-prohibitive on a pay-as-you-go basis. Expenditures are restricted to eligible costs associated with planning, design, construction, and related project administration for approved capital improvements. Through careful oversight, competitive procurement, and compliance with bond requirements, the GO Bond Construction Fund supports the development and enhancement of essential public infrastructure while maintaining transparency, accountability, and fiscal responsibility.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 10,640,466	$ -	$ 5,651,436		
Interest Income	333,819	260,000	372,574	253,147	(119,427)	-32.05%
Misc. Revenue	-	2,800,000	3,435,451	-	(3,435,451)	0.00%
Total Operating Income	333,819	3,060,000	3,808,025	253,147		
Total Transfers	-	-	-	-	-	0.00%
Total Resources	**333,819**	**13,700,466**	**3,808,025**	**5,904,583**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	2,097,789	2,400	424,902	-	(424,902)	0.00%
Other Services & Charges	601,002	779,777	445,506	12,360	-	0.00%
Total Operating Expenses	2,698,791	782,177	870,408	12,360		
Capital Outlay	563,978	8,254,691	7,471,550	4,152,398	(3,319,152)	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	540,289	540,289	-	(540,289)	-100.00%
Total Non Operating Exp	563,978	8,794,980	8,011,839	4,152,398		
Total Expenditures	**3,262,769**	**9,577,157**	**8,882,247**	**4,164,758**		

Capital Projects		
Project	**Account Number**	**Amount**
Bartlett Youth Sports Complex	83-57835-405B	3,706,014
Bartlett Youth Sports Engineering	83-57835-311	12,360
Booker T. Washington Const.	83-53735-405B	83,177
Route 66 Park	83-53335-405B	213,207
Splash Pad Construction	83-53335-405B	150,000

G.O. Bond Construction Fund (83)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	83-00000-4000	-	10,640,466	-	5,111,147		
INTEREST	83-00000-4081	333,819	260,000	372,574	253,147	(6,853)	-3%
SALE OF FIXED ASSETS	83-00000-4087	-	-	-	-	-	0%
BOND PROCEEDS	83-00000-4095	-	2,800,000	3,435,451	-	(2,800,000)	-100%
PREMIUM ON BOND ISSUE	83-00000-4096	-	-	-	-	-	0%
Total Miscellaneous Revenue		**-**	**2,800,000**	**3,435,451**	**-**		
TRF: STREET/ALLEY FD	83-00000-4095	-	-	-	-	-	0%
TRSFR IN; 89 G.O. BOND CONST	83-00000-4096	-	-	-	-	-	0%
Total Transfers In		**-**	**-**	**-**	**-**		
Total Resources		**333,819**	**13,700,466**	**3,808,025**	**5,364,294**		
EXPENDITURES							
G.O. BOND CONSTRUCTION (8300)							
PARK PROPERTY IMPR - PROF SVCS-ENG (DESIGN, BID)	83-53235-311A	-	-	-	-	-	0%
PARK PROPERTY IMPR - BOND ISSUANCE COSTS	83-53235-395	-	-	-	-	-	0%
PARK PROPERTY IMPR - PARK - EQUIPMENT	8-53235-401	-	28,626	28,626	-	(28,626)	-100%
PARK PROPERTY IMPR - PARK - FACILITIES-CONTRACT	83-53335-405B	55,717	249,507	319,297	363,207	113,700	46%
GOLF COURSE IRRIGA - - FACILITIES-CONTRACT	83-53500-401	164,168	-	-	-	-	0%
MCGOY PARK UPGRADES - FACILITIES-CONTRACT	83-53635-395	108,727	-	-	-	-	0%
BTW RECREATION CENTER - PROFESSIONAL SERVICES	83-53735-395	13,750	-	-	-	-	0%
BTW RECREATION CENTER - PROF SVCS-ENG (DESIGN, BID)	83-53735-311A	187,500	137,281	137,281	-	(137,281)	-100%
BTW RECREATION CENTER - BOND ISSUANCE COSTS	83-53735-395	255,808	-	-	-	-	0%
BTW RECREATION CENTER - EQUIPMENT	83-53735-401	24,000	74,123	74,022	-	(74,123)	-100%
BTW RECREATION CENTER -- FACILITIES-CONTRACT	83-53735-405B	28,950	6,566,245	6,392,017	83,177	(6,483,068)	-99%
BTW RECREATION CENTER - LAND PURCHASES	83-53735-405B	24,000	-	-	-	-	0%
HWY 117 / RT 66 INTERSECTION - PROF SVCS-ENG (DESIGN, BID)	83-56130-405B	-	91,782	-	-	(91,782)	-100%
HWY 117 / RT 66 INTERSECTION - FACILITIES-CONTRACT	83-56230-311	-	-	-	-	-	0%
49TH W AVENUE - PROF SVCS-ENG (DESIGN, BID)	83-56230-405B	-	-	-	-	-	0%
49TH W AVENUE - FACILITIES-CONTRACT	83-56330-311	-	-	-	-	-	0%
DEWEY/MAYFIELD IMPR. -PROF SERVICES (DESIGN	83-56430-311B	1,500	4,800	-	-	(4,800)	-100%
DEWEY/MAYFIELD IMPR - FACILITIES - CONTRACT	83-56330-405B		684,711	512,790	-	(684,711)	-100%
DEWEY/MAYFIELD IMPR. - RIGHT OF WAY ACQUISITION	83-56330-405C	25,000	-	-	-	-	0%
S CHEYENNE RD - PROF SVCS-ENG (DESIGN, BID)	83-56430-405B	1,616	-	-	-	-	0%
S CHEYENNE RD - FACILITIES-CONTRACT	83-57125-311	-	-	-	-	-	0%
WWTP & PUMP STAT- EQUIPMENT	83-57225-405	-	-	-	-	-	0%
WWTP & PUMP STAT- FACILITIES-CONTRACT	83-57324-405	-	-	-	-	-	0%
REPLACEMENT SWRLINE - FACILITIES-CONTRACT	83-57624-311	-	-	-	-	-	0%
SPORTS COMPLEX - PROFESSIONAL SERVICES	83-57835-311	-	257,560	245,200	12,360	(245,200)	-95%
SPORTS COMPLEX - PROFESSIONAL SERVICES (DESIGN)	83-57835-311A	-	3,250	3,250	-	(3,250)	-100%
SPORTS COMPLEX - FACILITIES - CONTRACT	83-57835-405B	137,908	559,697	144,798	3,706,014	3,146,317	562%
DOWNTOWN MP - PROFESSIONAL SERVICES	83-58010-395	33,718	352,886	4,925	-	(352,886)	-100%
DOWNTOWN MP - BOND ISSUANCE COSTS	83-58010-405	-	-	-	-	-	0%
DOWNTOWN MP - FACILITIES-CONTRACT	83-58130-214	2,097,789	2,400	424,902	-	(2,400)	-100%
NON DEPARTMENTAL - FACILITIES	83-59010-945	-	-	-	-	-	0%
POLICE STATION - EQUIPMENT	83-59210-404	5,619	-	-	-	-	0%

G.O. Bond Construction Fund (83)

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
POLICE STATION - FURNITURE	83-59210-405	-	-	-	-	-	0%
POLICE STATION - BUILDING AND FIXTURES	83-59210-405A	-	-	-	-	-	0%
POLICE STATION - FACILITIES-IN HOUSE	83-59324-131	-	-	-	-	-	0%
POLICE STATION - FACILITIES-CONTRACT	83-59324-132	-	-	-	-	-	0%
FIRE DEPT - PROFESSIONAL SERVICES	83-59510-311	-	-	-	-	-	0%
FIRE DEPT - PROF SERV - ENG (DESIGN)	83-59510-311A	-	24,000	54,850	-	(24,000)	-100%
FIRE DEPT - EQUIPMENT	83-59510-406	-	-	-	-	-	0%
FIRE DEPT - VEHICLES	83-59510-501	-	-	-	-	-	0%
FIRE DEPT - FACILITIES-CONTRACT	83-59510-405B	97,000	-	-	-	-	0%
FIRE DEPT - TRSFER OUT: SDA FUND	83-59510-915	-	540,289	540,289	-	(540,289)	-100%
Total Expenditures		**3,262,769**	**9,577,157**	**8,882,247**	**4,164,758**		
Total Income/(Deficit)		**(2,928,950)**	**4,123,309**	**(5,074,222)**	**1,199,536**		

ARTICLE X, SEC 35 GO BOND FUND AKA G.O. BOND ECONOMIC DEVELOPMENT FUND

Fund: 84

Fund Description/Overview

The Article X, Section 35 GO Bond Fund (also known as the GO Bond Economic Development Fund) accounts for resources dedicated to financing approved economic development projects within or in proximity to the City of Sapulpa. This fund supports initiatives authorized under Article X, Section 35 of the Oklahoma Constitution, which allows for the use of general obligation bond proceeds for specified economic development purposes designed to promote job creation, investment, and long-term community growth.

Revenues for the fund are derived from the issuance of voter-approved general obligation bonds, providing capital funding for eligible economic development activities. Expenditures are restricted to allowable costs associated with approved projects, which may include infrastructure improvements, site development, property acquisition, and related project administration necessary to support business attraction and expansion efforts. Through structured oversight and compliance with constitutional and bond requirements, the fund serves as a key tool in advancing the City's economic development strategy while ensuring transparency, accountability, and responsible use of public financing.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 289,950	$ -	$ 2,372,579		
Interest Income	16,520	25,000	6,265	15,525	(9,475)	-37.90%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	16,520	25,000	6,265	15,525		
Bond Proceeds	-	2,000	2,124,416	-	(2,000)	-100.00%
Transfers	-	-	-	-	-	0.00%
Total Resources	**16,520**	**314,950**	**6,265**	**2,388,104**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	45,083	-	-	0.00%
Total Operating Expenses	-	-	45,083	-		
Capital Outlay	155,053	-	-	688,000	688,000	0.00%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	0.00%
Total Non Operating Exp	155,053	-	-	688,000		
Total Expenditures	**155,053**	**-**	**45,083**	**688,000**		

Capital Project		
Project	**Account Number**	**Amount**
Land Purchase for Economic Development	84-59010-420	688,000

Article X, Sec 35 G.O. Bond Fund (84)
aka G.O. Bond Economic Development Fund

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	84-00000-4000	-	289,950	-	2,372,579		
INTEREST	84-00000-4081	16,520	25,000	6,265	15,525	(9,475)	-38%
DONATIONS	84-00000-4082	-	-	-	-	-	0%
COLLECTION REVENUE	84-00000-4085	-	-	-	-	-	0%
Total Miscellaneous Income		**-**	**-**	**-**	**-**		
BOND PROCEEDS	84-00000-4095	-	2,000,000	2,124,416	-	(2,000,000)	-100%
PREMIUM ON BOND ISSUE	84-00000-4096	-	-	-	-	-	0%
Total Bond Income		**-**	**2,000,000**	**2,124,416**	**-**		
Total Resources		**16,520**	**2,314,950**	**2,130,681**	**2,388,104**		
EXPENDITURES							
NON-DEPARTMENTAL (59010)							
PROFESSIONAL SERVICES	84-59010-311	-	-	45,083	-	-	0%
ECONOMIC INCENTIVES	84-59010-319	-	-	-	-	-	0%
BOND ISSUANCE COSTS	84-59010-395	-	-	-	-	-	0%
Total Other Services & Charges		**-**	**-**	**45,083**	**-**		
PROJECT COSTS	84-59010-405	155,053	-	-	-	-	0%
LAND	84-59010-406	-	-	-	688,000	688,000	0%
PROPERTY PURCHASE	84-59010-420	-	-	-	-	-	0%
Total Capital Outlay		**155,053**	**-**	**-**	**688,000**		
Total Expenditures		**155,053**	**-**	**45,083**	**688,000**		
Total Income/(Deficit)		**(138,533)**	**2,314,950**	**2,085,598**	**1,700,104**		

TIF APPORTIONMENT FUND AKA POLSON/DOWNTOWN TIF DISTRICT FUND

Fund: 85

Fund Description/Overview

The TIF Apportionment Fund (also known as the Polson/Downtown TIF District Fund) accounts for resources dedicated to the collection and disbursement of tax increment financing (TIF) revenues associated with designated redevelopment districts. This fund is used to track apportioned tax levies generated from increases in assessed property values within the TIF district, which are reinvested to support redevelopment and infrastructure improvements.

Revenues for the fund are derived from incremental increases in property tax collections generated within the established TIF district boundaries, in accordance with applicable redevelopment agreements and statutory provisions. Expenditures are restricted to eligible project costs outlined in the TIF project plan, which may include public infrastructure improvements, site preparation, redevelopment incentives, and related administrative expenses necessary to facilitate growth and revitalization. Through structured financial management and compliance with redevelopment requirements, the TIF Apportionment Fund supports economic revitalization, encourages private investment, and promotes the long-term improvement of designated areas within the City.

Resources/Expenditures

Category	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Y-T-D Est	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
Beginning Fund Balance	$ -	$ 289,950	$ -	$ 7,040,643		
Taxes	$ 899,822	$ 555,138	$ 2,374,979	2,683,774	2,128,636	383.44%
Interest Income	16,520	25,000	6,265	15,525	(9,475)	-37.90%
Bond Proceeds	-	2,000,000	2,124,416	-	(2,000,000)	-100.00%
Misc. Revenue	-	-	-	-	-	0.00%
Total Operating Income	916,342	2,580,138	4,505,660	2,699,299		
Total Transfers	-	-	-	-	-	0.00%
Total Resources	**916,342**	**2,870,088**	**4,505,660**	**9,739,942**		
Personnel Services	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	-	0.00%
Other Services & Charges	-	-	-	90,000	90,000	0.00%
Total Operating Expenses	-	-	-	90,000		
Capital Outlay	-	100,000	212,250	301,687	201,687	201.69%
Debt Services	-	-	-	-	-	0.00%
Transfers Out	82,230	106,207	115,461	115,000	8,793	8.28%
Total Non Operating Exp	82,230	206,207	327,711	416,687		
Total Expenditures	**82,230**	**206,207**	**327,711**	**506,687**		

TIFF Apportionment Fund (85)
aka Polson TIF District Fund

Account Name	Account Number	FY 24-25 Actuals	FY 25-26 Current Budget	FY 25-26 Estimated Year End	FY 26-27 Adopted Budget	$ Incr./Decr.	% Incr./Decr.
RESOURCES							
BUDGETED BEG FUND BALANCE	85-00000-4000	-	289,950	-	7,040,643		
AD VALOREM INCREMENT REV	85-00000-4008	899,822	500,000	2,374,979	2,600,000	2,100,000	420%
ADVALOREM TAX-DOWNTOWN	85-00000-4008B	-	55,138	-	83,774	28,636	52%
Total Other Taxes		**899,822**	**555,138**	**2,374,979**	**2,683,774**		
INTEREST	85-00000-4081	16,520	25,000	6,265	15,525	(9,475)	-38%
INTEREST-DOWNTOWN	85-00000-4081B	-	-	-	-	-	0%
Total Interest Income		**16,520**	**25,000**	**6,265**	**15,525**		
BOND PROCEEDS	85-00000-4095	-	2,000,000	2,124,416	-	(2,000,000)	-100%
PREMIUM ON BOND ISSUE	85-00000-4096	-	-	-	-	-	0%
Total Bond Proceeds		**-**	**2,000,000**	**2,124,416**	**-**		
COLLECTION REVENUE	85-00000-4085	-	-	-	-	-	0%
Total Miscellaneous		**-**	**-**	**-**	**-**		
TRSFR IN: GENERAL FUND	85-00000-4910	-	-	-	-	-	0%
Total Transfers In		**-**	**-**	**-**	**-**		
Total Resources		**916,341**	**2,870,088**	**4,505,660**	**9,739,942**		
EXPENDITURES							
DOWNTOWN DISTRICT (86100)							
PROFESSIONAL SERVICES	85-58510-311	-	-	-	90,000	90,000	0%
Total Other Services and Charges		**-**	**-**	**-**	**90,000**		
PROJECT COSTS - DOWNTOWN	85-58510-405	-	100,000	212,250	301,687	201,687	202%
Total Capital Outlay		**-**	**100,000**	**212,250**	**301,687**		
TRANSFER OUT: GENERAL FUND	85-58510-910	82,230	106,207	115,461	115,000	8,793	8%
TRANSFER OUT: STREET FUND	85-58510-930	-	-	-	-	-	0%
Total Transfers Out		**82,230**	**106,207**	**115,461**	**115,000**		
Total Expenditures		**82,230**	**206,207**	**327,711**	**506,687**		
Total Income/(Deficit)		**834,111**	**2,663,881**	**4,177,949**	**9,233,255**		

City of Sapulpa Municipal Accounting Glossary

1. General Fund
The primary operating fund of the City, used to account for all financial resources except those required to be accounted for in another fund. It finances essential services such as police, fire, parks, and administration.

2. Sapulpa Municipal Authority (SMA)
A public trust established to manage the City's utility services, including water, wastewater, sanitation, stormwater, and the golf course. The SMA operates as an enterprise fund, generating revenue through user fees.(sapulpaok.gov)

3. Special Revenue Funds
Funds used to account for specific revenue sources that are legally restricted to expenditures for particular purposes. Examples include:

- **Street and Alley Fund**: Financed by state-shared gasoline taxes, used for street maintenance and improvements.
- **Hotel/Motel Tax Fund**: Funded by lodging taxes, supporting tourism and economic development initiatives.
- **911 Fund**: Accounts for revenues and expenditures related to emergency communication services.

4. Capital Improvement Funds
Funds designated for the acquisition or construction of major capital facilities and infrastructure. These may include:

- **Capital Outlay Fund**: Used for purchasing equipment and vehicles.
- **Capital Projects Fund**: Finances large-scale public works projects.

5. Debt Service Funds
Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

6. Enterprise Funds
Proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises. The SMA is an example, managing utilities and charging fees to users for services provided.

7. Internal Service Funds
Funds used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

8. Fiduciary Funds
Funds used to account for assets held by the City in a trustee or agency capacity for others and cannot be used to support the City's own programs.

9. Fund Balance
The difference between assets and liabilities in a governmental fund. It serves as a measure of available financial resources.

10. Encumbrance
A commitment of funds for a specific purpose, often represented by purchase orders or contracts, indicating that funds are reserved and will not be available for other expenditures.

11. Appropriation
An authorization granted by the City Council to make expenditures and to incur obligations for specific purposes.

12. Revenue
Income received by the City from various sources, including taxes (sales, property, hotel/motel), fees, grants, and intergovernmental aid.

13. Expenditure
A payment or an obligation to make a future payment for goods or services received.

14. Fiscal Year (FY)
A 12-month period used for budgeting and financial reporting. The City of Sapulpa operates on a fiscal year from July 1 to June 30.

15. Budget
A financial plan that outlines estimated revenues and expenditures for a specific period, typically one fiscal year, guiding the City's financial decisions and policies.

16. Audit
A formal examination of the City's financial records and procedures, typically conducted annually by an independent auditor to ensure accuracy and compliance with accounting standards.

17. Capital Outlay
Expenditures for the acquisition or improvement of long-term assets such as buildings, equipment, or land.

18. Contingency Fund
A budgetary reserve set aside for emergencies or unforeseen expenditures, providing financial flexibility.

19. Debt Service
The payment of principal and interest on borrowed funds such as bonds or loans, ensuring the City meets its debt obligations.

20. Interfund Transfer
The movement of money between different funds within the City, typically to support services or cover shortfalls in specific areas.

MUNICIPAL BUDGET ACT
(Title 11 Oklahoma Statutes 2006)

SECTION 17-201. MUNICIPAL BUDGET ACT.

This act may be cited as the "Municipal Budget Act."

SECTION 17-202. PURPOSE OF ACT.

The purpose of this act is to provide an alternate budget procedure for municipal governments, which will: 1. Establish standard and sound fiscal procedures for the adoption and administration of budgets; 2. Make available to the public and investors sufficient information as to the financial conditions, requirements and expectations of the municipal government; and 3. Assist municipal governments to improve and implement generally accepted standards of finance management.

SECTION 17-203. APPLICATION OF ACT

This act shall apply to any incorporated city or town which, by resolution of the governing body, opts to come under and comply with all its provisions and requirements. Once a municipality has selected the Municipal Budget Act to govern its budget procedures, the provisions of this act shall take precedence over any other state laws applicable to municipal budgets, except as may be provided otherwise in this act, and supersede any conflicting laws. Any action of a municipal governing body to implement, rescind or repeal the application of the Municipal Budget Act shall be effective as of the beginning or end of a budget year pursuant to this act.

SECTION 17-204. DEFINITIONS

As used in this act:

1. "Account" means an entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department;

2. "Appropriated fund balance" means any fund balance appropriated for a fund for the budget year;

3. "Appropriation" means an authorization to expend or encumber income and revenue provided for a purpose;

4. "Budget" means a plan of financial operations for a fiscal year, including an estimate of Propsed expenditures for given purposes and the proposed means for financing them;

5. "Budget summary" means a tabular listing of revenues by source and expenditures by purpose for the budget year;

6. “Budget year” means the fiscal year for which a budget is prepared or being prepared;

7. “Chief executive officer” means the mayor of an aldermanic city or a strong-mayor-council city, the mayor of a town, or the city manager or chief administrative officer as it may be defined by applicable law, charter or ordinance;

8. “Current year” means the year in which the budget is prepared and adopted, or the fiscal year immediately preceding the budget year;

9. “Deficit” means the excess of a fund’s current liabilities and encumbrances over its current financial assets as reflected by its books of account;

10. “Department” means a functional unit within a fund which carries on a specific activity, such as a fire department or a police department within a general fund;

11. “Estimated revenue” means the amount of revenues estimated to be received during the budget year;

12. “Fiscal year” means the annual period for reporting fiscal operations which begins and ends on dates as the Legislature provides or as provided by law;

13. “Fund” means an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives;

14. “Fund balance” means the excess of a fund’s current financial assets over its current liabilities and encumbrances, as reflected by its books of account;

15. “Governing body” means the city council of a city, the board of trustees of a town, or the legislative body of a municipality as it may be defined by applicable law or charter provision;

16. “Immediate prior fiscal year” means the year preceding the current year;

17. “Income and revenue provided” means the amount estimated or actual income and revenue appropriated by the governing body of the municipality;

18. “Levy” means to impose ad valorem taxes or the total amount of ad valorem taxes for a purpose or entity;

19. “Operating reserve” means that portion of the fund balance of the municipality which has not been appropriated in a budget year for another purpose;

20. “Municipality” means any incorporated city or town; and

21. “Purpose” means the specific budget item for a contract or claim.

SECTION 17-205. ANNUAL BUDGET - PREPARATION AND SUBMISSION - ASSISTANCE OF OFFICERS, EMPLOYEES AND DEPARTMENTS

At least thirty (30) days prior to the beginning of each fiscal year, a budget for the municipality shall be prepared by the chief executive officer and submitted to the governing body. The chief executive officer may require any other officer or employee who is charged with the management or control of any department or office of the municipality to furnish estimates for the fiscal year covering estimated revenues and expenditures of the department or office on or before a date set by the chief executive officer.

SECTION 17-206. REQUIREMENTS AND CONTENTS OF BUDGET

A. The municipal budget shall present a complete financial plan for the municipality and shall present information necessary and proper to disclose the financial position and condition of the municipality and the revenues and expenditures thereof.

B. Unless the budget is prepared in accordance with the subsection E of this section, the budget shall contain the following contents:

   1. The budget shall contain a budget summary;

   2. It shall also be accompanied by a budget message, which shall explain the budget and describe its important features;

   3. The budget format shall be as provided by the governing body in consultation with the chief executive officer; and

   4. It shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:

      a. actual reserves and expenditures for the immediate prior fiscal year,

b. revenues and expenditures for the current fiscal year as shown by the budget for the current year as adopted or amended, and

c. estimates of revenues and expenditures for the budget year.

C. The estimate of revenues for any budget year shall include probable income by source which the municipality is legally empowered to collect or receive at the time the budget is adopted. The estimate shall be based on a review and analysis of past and anticipated revenues of the municipality. Any portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which is available for appropriation, as finally determined by the county excise board, or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes. Included in the budget of revenues or expenditures for any fund may be amounts transferred from or to another fund. Any such interfund transfer must be shown as a disbursement from the one fund and as a receipt to the other fund.

D. Encumbrances for funds whose sole purpose is to account for grants and capital projects and/or any unexpended appropriation balances may be considered nonfiscal and excluded from the budget by the governing body, but shall be re-appropriated to the same funds, accounts and for the same purposes for the successive fiscal year, unless the grant, project or purpose is designated or declared closed or completed by the governing body.

E. As an alternative to the budget format and content described in subsections B, C, and D of this section, the municipality may prepare its budget in a program or purpose format for the municipality as a whole without regard to fund accounting. Such budget shall be subject to all other requirements of the Municipal Budget Act, except those requirements specifically related to fund accounting.

SECTION 17-207. MONIES RECEIVED AND EXPENDED MUST BE ACCOUNTED FOR BY FUND OR ACCOUNT

Any monies received or expended by a municipality must be accounted for by fund and account, regardless of the format of the budget. Each municipality shall adopt an appropriation for the general fund and for all other funds established by the governing body pursuant to the provisions of Section 17212 of this title, or as an alternative, for each purpose as established by the governing body. The municipal governing body shall determine the needs of the municipality for sinking fund purposes, pursuant to the provisions of Section 431 of Title 62 of the Oklahoma Statutes, Section 3017 of Title 68 of the Oklahoma Statutes, and Section 28 of Article 10 of the Oklahoma Constitution, and include these requirements in the debt service budget for the budget year.

SECTION 17-208. PUBLIC HEARING ON PROPOSED BUDGET - NOTICE - COPIES OF PROPOSED BUDGET

The municipal governing body shall hold a public hearing on the proposed budget no later than fifteen (15)days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summary, shall be published in a newspaper of general circulation in the municipality not less than five (5) days before the date of the hearing. The municipal clerk shall make available a sufficient number of copies of the proposed budget as the governing body shall determine and have them available for review or for distribution or sale at the office of the municipal clerk. Whenever the total operating budget, not including debt service, does not exceed Twelve Thousand Dollars ($12,000.00) per year, the proposed budget summary and notice may be posted at the governing body's principal headquarters in lieu of publication in a newspaper. At the public hearing on the budget any person may present to the governing body comments, recommendations or information on any part of the proposed budget.

SECTION 17-209. ADOPTION OF BUDGET - FILING - EFFECTIVE PERIOD - USE OF APPROPRIATED FUNDS - LEVYING TAX

A. After the hearing and at least seven (7) days prior to the beginning of the budget year, the governing body shall adopt the budget by resolution, or as any charter may require. The governing body may add or increase items or delete or decrease the items in the budget. In all cases the appropriations shall not exceed the income and revenue provided by the governing body from estimated revenues and appropriated fund balance.

B. The adopted budget shall be transmitted to the State Auditor and Inspector within thirty (30) days after the beginning of the fiscal year of the municipality and one copy shall be kept on file in the office of the municipal clerk. A copy of the municipality's sinking fund requirements shall be filed with the excise board of the county or counties in which the municipality is located.

C. The adopted budget shall be in effect on and after the first day of the fiscal year to which it applies. The budget as adopted and filed with the State Auditor and Inspector shall constitute an appropriation for each purpose as defined by the governing body, and the appropriation thus made shall not be used for any other purpose except as provided by law.

D. At the time required by law, the county excise board shall levy the taxes necessary for the municipality's sinking fund for the budget year pursuant to Section 431 of Title 62 of the Oklahoma Statutes.

SECTION 17-210. PROTESTS - FAILURE TO PROTEST - EXAMINATION OF FILED BUDGET

Within fifteen (15) days after the filing of any municipal budget with the State Auditor and Inspector, any taxpayer may file protests against any levy of ad valorem taxes for creating sinking funds in the manner provided by this section and Sections 24104 through 24111 of Title 68 of the Oklahoma Statutes. The fifteen-day protest period begins upon the date the budget is received in the Office of the State Auditor and Inspector. After receipt of a taxpayer protest, the State Auditor and Inspector shall transmit by certified mail one copy of each protest to the municipal clerk, and one copy of each protest to the county treasurer and the excise board of each county in which the municipality is located. The taxpayer shall specify the grounds upon which the protest is based. Any protest filed by any taxpayer shall inure to the benefit of all taxpayers. Provided, the provisions of this section shall not delay any budget expenditures of a municipality if the amount of revenue from the ad valorem tax levy which is deposited in the municipal general fund is less than five percent (5%) of the total revenue accruing to the municipal general fund during the prior year. If no protest is filed by any taxpayer within the fifteen-day period, the budget and any appropriations thereof shall be deemed legal and final until amended by the governing body or the county excise board as authorized by law. Taxpayers shall have the right at all reasonable times to examine the budget on file with the municipal clerk or the State Auditor and Inspector for the purpose of filing protests in accordance with this section and Sections 24104 through 24111 of Title 68.

SECTION 17-211. EXPENDITURE OR ENCUMBRANCE OF FUNDS - BALANCES TO BE CARRIED FORWARD - UNLAWFUL ACTS AND LIABILITY THEREFORE

A. No expenditure may be incurred or made by any officer or employee, which exceeds the fund balance for any fund. Any fund balance remaining in a fund at the end of the fiscal year shall be carried forward to the credit of the fund for the next fiscal year. No expenditure may be authorized or made by any officer or employee, which exceeds the appropriation of any fund.

B. It shall be unlawful for any officer or employee of the municipality in any budget year:

1 To create or authorize creation of a deficit in any fund; or

2 To authorize, make or incur expenditures in excess of ninety percent (90%) of the appropriation for any fund or the budget as adopted or amended until revenues received, including the prior fiscal year's fund balance carried forward, totals an amount equal to at least ninety percent (90%) of the appropriation for the fund. Expenditures may then be made and authorized so long as any expenditure does not exceed any fund balance.

C. Any obligation that is contracted or authorized by any officer or employee in violation of this act shall become the obligation of the officer or employee himself and shall not be valid or enforceable against the municipality. Any officer or employee who violates this act shall forfeit his office or position and shall be subject to such civil and criminal punishments as are provided by law. Any obligation, authorization for expenditure or expenditure made in violation of this act shall be illegal and void.

SECTION 17-212. FUNDS - ESTABLISHMENT - KINDS

A municipality shall establish funds consistent with legal and operating requirements. Each municipality shall maintain according to its own needs some or all of the following funds or ledgers in its system of accounts:

1. A general fund, to account for all monies received and disbursed for general municipal government purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account. All monies received by the municipality under the motor fuel tax or under the motor vehicle license and registration tax and earmarked for the street and alley fund may be deposited in the general fund and accounted for as a "street and alley account" within the general fund. Expenditures from this account shall be made as earmarked and provided by law. All references to the street and alley fund or to the special fund earmarked for state-shared gasoline and motor vehicle taxes may mean the street and alley account provided in this section;

2. Special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes;

3. Debt service fund, which shall include the municipal sinking fund, established to account for the retirement of general obligation bonds or other long term debt and payment of interest thereon and judgments as provided by law. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the debt service fund;

4. Capital project funds, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities other than those accounted for in enterprise funds and non-expendable trust funds;

5. Enterprise funds, to account for each utility or enterprise or other service, other than those operated as a department of the general fund, where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a service or program.

6. Trust agency funds, to account for assets held by the municipality as trustee or agent for individuals, private organizations or other governmental units or purposes, such as a retirement fund or a cemetery perpetual care fund;

7. Special assessment funds, to account for the financing of public improvements or services deemed to benefit properties against which special assessments are levied; a separate fund for each special improvement district established by the governing body shall be established, each of which shall be known as a special assessment fund;

8. Internal service funds, to account for the financing of goods or services provided by one department or agency of the municipality to another department or agency, or to another government, on a cost reimbursement basis;

9. A ledger or group of accounts in which to record the details relating to the general fixed assets of the municipality;

10. A ledger or group of accounts in which to record the details relating to the general bonds or other long term debt of the municipality; or

11. Such other funds or ledgers as may be established by the governing body.

SECTION 17-213. FUNDS - CLASSIFICATION OF REVENUES AND EXPENDITURES

Each fund shall be made up of accounts for classifying revenues and expenditures. Revenues shall be classified separately by source. Expenditures shall be departmentalized within each fund and shall be classified into at least the following accounts:

1. Personal services, which may include expenses for salaries, wages, per diem or other compensation, fees, allowances or reimbursement for travel expenses, and related employee benefits, paid to any officer or employee for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, sick leave, terminal pay or similar benefits;

2. Materials and supplies, which may include articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering service in connection with repair, sale or trade of such articles or commodities;

3. services and charges, which may include all current expenses other than those listed in paragraphs 1, 2, 4, 5 or 6 in this section, such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of expenses to any person, firm or corporation rendering such services;

4. Capital outlays, which may include outlays which result in acquisition of or additions to fixed assets which are purchased by the municipality, including machinery and equipment, furniture, land, buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of contract;

5. Debt service, which may include outlays in the form of debt principal payments, periodic interest payments, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods; and

6. Fund transfers, which may include permanent transfers of resources from one fund to another.

SECTION 17-214. FUNDS - OPERATING RESERVE
A municipality may create an operating reserve for the purpose of providing a fund or reserve out of which to meet emergency expenditures.

SECTION 17-215. TRANSFER OF UNEXPENDED OR UNENCUMBERED APPROPRIATION -LIMITATIONS ON ENCUMBRANCES OR EXPENDITURES

A. The chief executive officer, or designee, as authorized by the governing body, may transfer any unexpended and unencumbered appropriation or any portion thereof from one purpose to another; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required.

B. Any fund balance in an unrestricted fund of the municipality may be transferred to another fund of the municipality as authorized by the governing body. Other interfund transfers may be made only as adopted or amended according to Section 17-206 or 17-216 of this title.

C. Whenever the necessity for maintaining any fund of a municipality has ceased to exist and a balance remains in the fund, the governing body may authorize the transfer of the balance to the general fund or any other designated fund, unless otherwise provided by law.

D. No encumbrance or expenditure may be authorized or made by any officer or employee, which exceeds the available appropriation for each purpose as defined by the governing body.

SECTION 17-216. SUPPLEMENTAL APPROPRIATIONS TO FUNDS - AMENDMENT OF BUDGET

A. The governing body may amend the budget to make supplemental appropriations to any purpose up to the amount of additional income and revenues, which are available and provided for current expenditures due to:

   1. Revenues received or to be received from sources not anticipated in the budget for that year;

   2. Revenues received or to be received from anticipated sources but in excess of the budget estimates therefore; or

   3. Unexpended and unencumbered fund balances on hand at the end of the preceding fiscal year, which had not been anticipated or appropriated in the budget. Any appropriation authorizing the creating of indebtedness shall be governed by the applicable provisions of Section 26 of Article 10 of the Oklahoma Constitution.

B. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money to meet the requirements of appropriation, the governing body shall take action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one purpose to another purpose, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.

C. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease in the total appropriation of funds shall be adopted at a meeting of the governing body and filed with the municipal clerk and the State Auditor and Inspector.

SECTION 3002 – AUDITS (Title 68 Oklahoma Statutes 2001)

A. (Also pertains to counties and school districts).

B. Each municipality that does not prepare an annual audit pursuant to Section 17-105 of Title 11 of the Oklahoma Statutes shall make a financial statement as required by this section. Such municipality shall adopt a budget, which shall contain estimates of expenditures and revenues, including probable income by source, for the budget year; provided, that all municipalities may use estimated fund balances if final certified fund balances are not available. The budget shall be in a format similar to the estimate of needs or, at the municipality's discretion, to Sections 17-207 and 17-212 through 17214 of Title 11 of the Oklahoma Statutes. This section shall not apply to any municipality that has opted to prepare a budget pursuant to the Municipal Budget Act.

C. Each budget and each financial statement and estimate of needs for each county, city, incorporated town, or school district, as prepared in accordance with this section, shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.

D. The financial statements and estimates of all counties shall be filed with the county excise board on or before August 17 of each year; and the financial statements and budgets of all incorporated towns shall be filed with the county excise board on or before August 22 of each year; and the financial statements and budgets of all cities shall be filed with the county excise board on or before August 27 of each year; and the financial statements and estimates of all school districts shall be filed with the county excise board on or before September 1 of each year. Said financial statements and estimates shall have attached thereto an affidavit showing the publication thereof as required herein, or they may be filed and the said affidavit attached thereto at any time within five (5) days after the filing thereof.