



ANNUAL OPERATING BUDGET

FOR THE FISCAL YEAR

JULY 1, 2016 – JUNE 30, 2017



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

COUNCIL:

CRAIG HENDERSON
THERESA JONES
CHARLES STEPHENS
JOHN ANDERSON

MARTY CUMMINS
MIKE HURT
ALAN H. JONES
HUGO NAIFEH

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

CITY OF SAPULPA

FY 2016-2017 Adopted Budget

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MANAGER'S BUDGET MESSAGE



Oklahoma's Most Connected City

425 EAST DEWEY AVENUE
P.O. BOX 1130 • SAPULPA, OK 74067

May 26, 2016

Honorable Mayor and City Councilors/Chairman and Trustees of the Sapulpa Municipal Authority:

In accordance with the provisions of Article IV, Section 5(j) of the Sapulpa City Charter and the Oklahoma Municipal Budget Act, 11 O.S. Supp. 1997, § 17-201 *et seq.*, as amended by the legislature, herein provided for your consideration, are the combined FY 16/17 budgets for the City of Sapulpa, Sapulpa Municipal Authority, Sapulpa Development Authority, and related funds.

FORMAT GUIDELINES

Legal Level of Control

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

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

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

The Resolutions limiting staff's ability to transfer within a department in the same fund but requiring Council/Trustee approval beyond that point have not been changed and should not ever be changed, in my opinion, to assure fiduciary control of the City's and Authority's finances.

SEGREGATION OF FUNDS

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

Dedicated Sales Tax Funds

Sales tax collections are distributed pursuant to Ordinance No's. 1205, 2229, 2475, and 2685. Ordinance No. 1205 directs that a sales tax of one percent shall be used for General Fund purposes. Ordinance No. 2475 directs that a two percent sales tax (2nd and 3rd penny) be distributed as follows:

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

Ordinance No. 2685 directs that a one-half cent Sales Tax be distributed to a dedicated Street Improvement Sales Tax Fund to improve streets, roads and bridges of the City of Sapulpa and to pay debt service connected with such improvements. Ordinance No. 2229 directs that a one-half cent sales tax be distributed to make capital improvements to the sanitary sewer treatment, collection, and disposal system, and to retire the debt service incurred for such purpose.

Except for the General Fund, I have grouped all of the dedicated funds into a separate section of the budget for easier tracking. In doing so, a person can easily "tie-back" to the dedicated sales tax collections line items on the General Fund revenue side with the transfers to these funds through the General Fund Non-Departmental accounts.

The Capital Improvements Fund includes items/projects that are \$7,500 or greater in value and have an expected life span of three years or longer. This requirement is not required by ordinance, but was established in order to use this fund for more significant capital items and projects. The same requirement could not be placed on other dedicated sales tax funds because of (1) their lower percentage sales tax allocations; (2) the purpose of these funds as individually described by ordinance; and (3) the limited ability to list capital outlay items in the General Fund and Sapulpa Municipal Authority department budgets. Capital Outlay items, which are items less than \$7,500 but more than \$2,000 in value, have been listed in certain General Fund and SMA departmental accounts.

Statutory/Special Funds

Statutory/Special Funds contain all other funds that are either specifically required by statute or have been previously established by ordinance or resolution.

By enacting Resolution No. 2334, it was made possible that the interest accumulated in the General Obligation Bond Sinking Fund may be transferred, by budget resolution if not appropriated during the budget process, to the General Fund, the Sinking Fund, the Building Fund or the fund from which the investment was made, as is determined by the Manager to be in the best interest of the City, and in accordance with 62 O. S. § 348.1.

G.O. Bond Construction Funds

This section contains construction funds that have been established to complete capital projects as voted by the people. The City pays G.O. Bond project vendors direct from the construction fund for work completed after being approved by staff and Council.

Revenue Bond Constructions Funds

This section contains construction funds that have been established by various Revenue Bond Indentures. Revenue Bond construction proceeds are invested and held in trust at financial institutions for the stated bond issue purposes. Payment of Revenue Bond monies differs from G.O. Bond Construction Funds in the fact that Payment for work completed is paid by the trustee after approved by staff and Council.

MANAGER COMMENTS

The budget includes realistic, conservative revenue projections and appropriations addressing all City of Sapulpa operations. The FY 2016/2017 recommended budget required both difficult choices and decisions due to the economic challenges facing our city.

The FY 2016/2017 budget was balanced with no expected increases in water and wastewater utility rates. Over the last several years we have adjusted our rates charged to the consumers to ensure we had revenues to meet our expenditures. Due to our current rates I believed it was necessary to look more at operations and to control expenditures in order to balance the budget. This task became even harder when we were notified of the tremendous increase in the cost of the City's health insurance. I immediately initiated a hiring and expenditure freeze to help offset the increase. Also the four largest City departments were informed the following percentage cut would need to be made in the departments: Police Department 5%, Fire Department 5%, Water Treatment 4%, and Wastewater Treatment 2.5%.

These changes in the FY 2016/2017 budget allowed the City to absorb 17.28% of the insurance increase or approximately \$330,000. Also by the hard work of the employee insurance committee, which is comprised of members from all three employee groups, plan revisions were made which enabled employees to choose an insurance plan based on individual needs.


Overall the FY 2016/2017 budget revenue projections are not expected to exceed the previous year budget. With this in mind we must adjust our expenditures and operations immediately. Before submitting their budget request all department heads were tasked with reviewing their operations in order to operate with a greater efficiency and cost effectiveness.

The FY 2016/2017 budget does have a change in the number of personnel authorized and funded. The following changes are reflected within the proposed budget: Police Department-4 positions frozen, Fire Department-2 positions frozen and non-uniform-1 position eliminated. At the request of Council 1 position has been added to the proposed budget. This position will either serve as an Assistant City Manager or a Public works Director which will be determined at a later date. Also we are continuing to look at the possible consolidation of non-uniform positions which would result in additional costs savings.

The General Fund has \$21,243,799 available for appropriations compared to \$21,411,125 for FY 2015/2016. The total budgeted appropriations for FY 2016/2017 are \$20,938,016 compared to \$21,192,819 for FY 2015/16. This results in an Estimated Ending Fund Balance for the year of \$305,738.

The Sapulpa Municipal Authority (SMA) has \$16,318,378 available for appropriations compared to \$16,218,253 for FY 2015/2016. The total budgeted appropriations for FY 2016/2017 are \$15,964,181 compared to \$15,960,830 for FY 2015/2016. This results in an Estimated Ending Fund Balance for the year \$354,197.

In closing I have only highlighted a small portion of the entire FY 2016/2017 budget. The proposed budget provides the necessary funding needed to efficiently operate the City. Even though spending must be done with caution, it does appear that the City's financial position can meet the goals set forth in the proposed budget and still maintain some reserves for emergencies and unforeseen expenses. However, all department heads will need to continue to closely monitor spending. Working together we will continue to provide for the citizens and deliver services that provide for a safe, sustainable and ongoing need of this great City.



Rick Rumsey
City Manager Pro Tem



Pamela Vann
Finance Director

NOTICE OF PUBLIC HEARING

NOTICE OF PUBLIC HEARING

The City Councilors for the City of Sapulpa, Oklahoma and the Trustees of the Sapulpa Municipal Authority will hold a public hearing at 7:00 P. M. on Monday June 6, 2016, in the Council Room, Sapulpa City Hall, 425 East Dewey. The purpose of the hearing is to receive written or oral comments on the City's and Trust Authority's Fiscal Year 2016/2017 Annual Operating Budget. The proposed FY 2016/2017 Annual Operating Budget is available for public inspection at the Sapulpa City Hall during regular business hours. Once adopted, the adopted FY 2016/2017 Annual Operating Budget will also be available for public inspection.

The following is a summary of the proposed budget.

CONSOLIDATED BUDGET SUMMARY

CITY OF SAPULPA
BUDGET SUMMARY - ALL FUNDS
FY 2016 - 2017 BUDGET

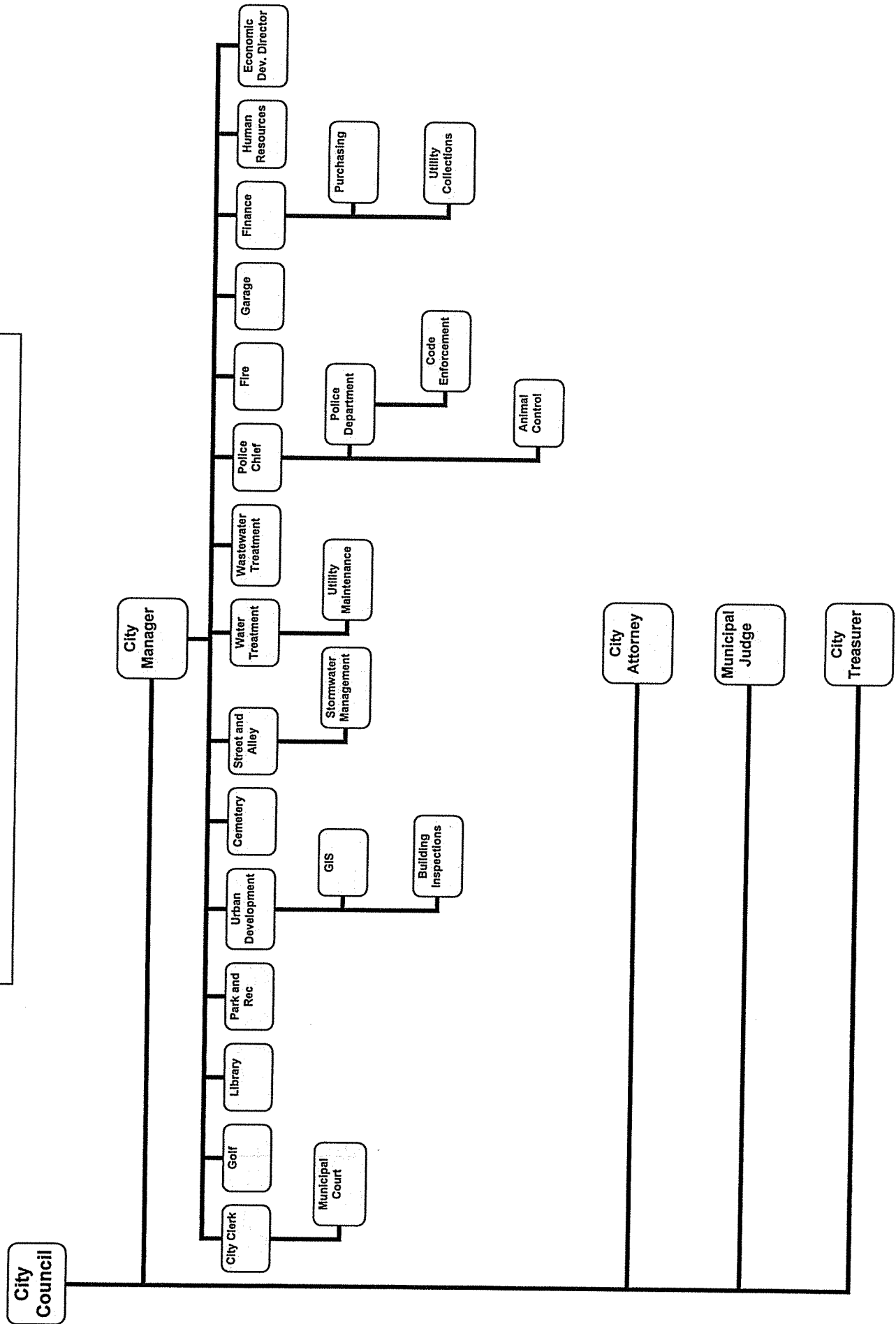
	General Fund	Sapulpa Municipal Authority Fund	Sapulpa Development Authority Fund	Dedicated Sales Tax Funds	Other Special Revenue Funds	G O Bond Construction Funds	Revenue Bond Construction Funds	TOTAL ALL FUNDS
Beginning Fund Balance (July 1, 2016)	\$ 1,476,937	\$ 1,202,254	\$ -	\$ 1,799,200	\$ 1,747,535	\$ 6,021,524	\$ 3,253,309	\$ 15,500,759
Revenues								
Taxes	13,386,208	-	-	100,000	2,146,466	-	-	15,632,674
Licenses	142,276	-	-	-	25,100	-	-	167,376
Inter-Governmental	118,000	-	-	-	127,854	-	-	245,854
Fines & Forfeitures	684,750	-	-	3,000	30,000	-	-	717,750
Charges for Services	563,000	10,102,868	-	94,282	4,815,580	-	-	15,575,730
Interest Earned	400	10,365	-	5,775	7,530	-	900	44,970
Miscellaneous	138,819	286,400	30,000	5,000	103,882	-	-	564,101
Transfers In From Other Funds	4,733,409	4,766,641	-	7,323,513	874,313	-	-	17,697,876
Total Revenue	19,766,862	15,166,274	30,000	7,531,570	8,130,725	20,000	900	50,646,331
Total Available for Appropriations	\$ 21,243,799	\$ 16,366,528	\$ 30,000	\$ 9,330,770	\$ 9,878,260	\$ 6,041,524	\$ 3,254,209	\$ 66,147,090
Appropriations								
Personnel Services	10,181,366	2,905,196	-	1,714,976	1,510,164	-	-	16,311,702
Materials & Supplies	292,738	536,686	-	148,328	285,239	-	-	1,262,991
Other Services & Charges	1,633,744	1,637,853	30,000	857,329	3,738,515	406,273	-	8,303,714
Capital Outlay	21,600	131,989	-	1,877,724	755,272	5,553,373	3,187,704	11,527,662
Debt Service	34,164	4,518,916	-	660,521	1,897,055	-	-	7,110,556
Transfers Out to Other Funds	8,774,404	6,233,641	-	2,443,000	246,831	-	-	17,697,876
Total Appropriations	20,938,016	15,964,181	30,000	7,701,878	8,433,076	5,959,646	3,187,704	62,214,501
Ending Fund Balance (June 30, 2017)	\$ 305,783	\$ 404,347	\$ -	\$ 1,628,892	\$ 1,445,184	\$ 81,878	\$ 66,505	\$ 3,932,589

**City of Sapulpa
Scheduled Positions by Department
FY 2016 - 2017 Budget**

<u>FULL TIME</u>	FY2013	FY2014	FY2015	2016
City Council	0	0	0	0
City Manager	2	2	2	2
City Clerk	3	3	3	3
City Attorney	2	2	2	2
Human Resources	1	1	1	1
Central Garage	2	2	2	2
Finance	4	4	4	4
Fire Department	50	50	50	50
Police Department	59	59	59	59
Animal Control	3	3	3	3
Urban Development	3	3	3	3
Purchasing	1	1	1	1
Building Inspections	2	2	2	2
Code Enforcement	1	1	1	1
	<hr/>	<hr/>	<hr/>	<hr/>
	133	133	133	133
Administration	2	2	2	2
Utility Collections	6	6	6	6
Water	8	8	8	8
Wastewater	12*	13*	13*	12
Stormwater	3	3	3	3
Cemetery	6	6	6	6
Library	5	5	5	5
Park & Recreation	7	7	7	7
Utility Maintenance	11*	12*	12*	12
Street & Alley	12	12	12	12
Golf	6	6	6	6
Hotel/Motel	1	1	1	1
	<hr/>	<hr/>	<hr/>	<hr/>
	80	80	80	80
Total Full-Time				213
<u>PART TIME</u>				
City Clerk	2	2	2	2
Finance	1	1	1	1
Police	1	1	1	1
Golf Course	8	8	8	8
Library	2	2	2	2
Park and Recreation	2	2	2	2
	<hr/>	<hr/>	<hr/>	<hr/>
	16	16	16	16
<u>TEMPORARY/SEASONAL</u>				
Park and Recreation	3	3	3	3
Cemetery	3	3	3	3
Golf Course	2	5	5	5
Pool	21	21	21	21
	<hr/>	<hr/>	<hr/>	<hr/>
	29	32	32	32
Total				261

*Contains unfunded positions

CITY OF SAPULPA ORGANIZATIONAL CHART



ADOPTION RESOLUTIONS

RESOLUTION NO. 448

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAPULPA, OKLAHOMA, ADOPTING AND APPENDING A BUDGET FOR THE CITY OF SAPULPA, OKLAHOMA, RATIFYING AND THEREBY ADOPTING THE SAPULPA MUNICIPAL AUTHORITY BUDGET, THE SAPULPA DEVELOPMENT AUTHORITY BUDGET, AND ADOPTING ALL OTHER FUNDS AS REQUIRED BY STATUTE OR ORDINANCE FOR THE YEAR BEGINNING JULY 1, 2016, AND ENDING JUNE 30, 2017.

WHEREAS, a budget for the fiscal year beginning July 1, 2016, and ending June 30, 2017, 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 and Sapulpa Municipal Authority including all related funds and the revenues and expenditures of each fund and any departments contained therein are classified by object code source of revenues and expenditures as required by Section 17-213 of the Act; and

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

- Budget Message

Resolution # 4448

- 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. **Department within Fund:** The City Manager may transfer any unexpended and unencumbered appropriation or any portion thereof from one account to another within the same department except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required. Said budget transfer amendments are allowed provided the sufficient justification is submitted, and the City Manager has approved.
- B. **Department to Department with Fund:** Transfers from one department to another department within the same fund, except debt service or other appropriations required by law, may be recommended by the City Manager but must be approved by the City Council prior to implementation.
- C. Amendments involving interfund transfers, supplemental amendments to account for unanticipated revenues and corresponding increases in appropriations, and amendments to decrease appropriations and corresponding revenues may be recommended by the City Manager but must be approved by the City Council prior to implementation.

All budget transfers and amendments shall be processed through the Finance Department and approved in accordance with the criteria as specified in Items A, B and C above.

In the case of all budget amendments requiring City Council approval, all such budget amendments shall be approved by Resolution, and

Resolution # 4448

WHEREAS, for purpose of the FY 2016/2017 budget, the City Council has established a minimum estimated ending fund balance requirement of three and one half percent (3.5 %) for the General Fund and the Sapulpa Municipal Authority Fund.

WHEREAS, the discretion to lower the three and one half percent (3.5%) minimum fund balance requirement rests solely with the City Council; and

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

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

Section 1. The Budget Summary, Fund Summaries and departmental expenditures as shown by the object code classifications totals be adopted as the FY 16/17 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 Budget 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 United States treasury bills and/or notes, savings accounts or Certificates of Deposit. All investments shall be made in accordance with law.

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

Section 4. The minimum estimated ending fund balance requirement for the General Fund and the Sapulpa Municipal Authority Fund is hereby established at three and one half percent (3.5%) for FY 2016/2017.

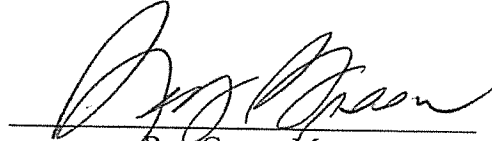
Further, the discretion to lower the three and one half percent (3.5%) minimum fund balance requirements rests solely with the City Council.

For purposes of achieving the three and one half percent (3.5%) estimated ending fund balance, the calculation is applied only to recurring revenues of the prior fiscal year for each fund.

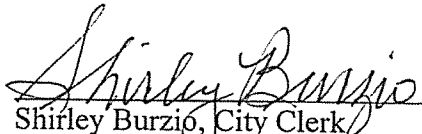
Resolution # 4448

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE
CITY OF SAPULPA, OKLAHOMA, BY A VOTE OF 10 TO
0 ON THIS 20th DAY OF June, 2016,
2016.

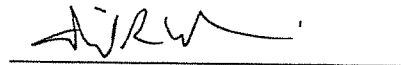
APPROVED:

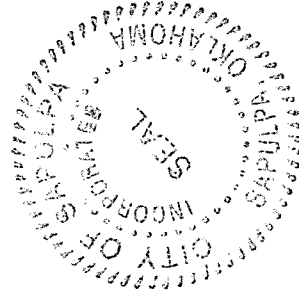

Reg Green, Mayor

ATTEST:


Shirley Burzio, City Clerk

APPROVED AS TO FORM:


David Widdoes, City Attorney



RESOLUTION NO. 4451

**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, 2016, AND ENDING JUNE 30, 2017.**

WHEREAS, a budget for the fiscal year beginning July 1, 2016, and ending June 30, 2017, 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 minimum estimated ending fund balance requirement governing the FY 2016/2017 budget as adopted by the City Council, including all conditions and exceptions related thereto, shall also apply to the Trust Authority; 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

Resolution # 4451

Enterprise Fund operations be adopted as the FY 16/17 Operating Budget of the Sapulpa Municipal Authority.


Section 2. That the City Treasurer is authorized to invest any funds not needed for current use, whether operating funds or bond funds, in United States Treasury bills and/or notes, savings accounts or Certificates of Deposit. All investments shall be in accordance with law.

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

Section 4. The minimum estimated ending fund balance requirement of three and one half percent (3.5%) established by the City Council to govern the FY 2016/2017 budget, including all conditions and exceptions related thereto, are hereby also adopted by the Trustees of the Sapulpa Municipal Authority and incorporated herein.


DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE SAPULPA MUNICIPAL AUTHORITY, SAPULPA, OKLAHOMA, BY A VOTE 10 TO 0 ON THIS 20th OF June, 2016.

APPROVED:



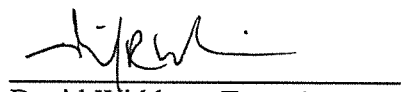
Reg Green, Chairman

ATTEST:

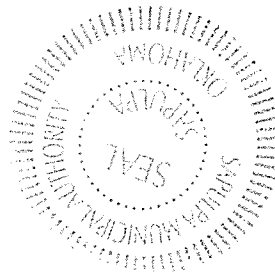


Shirley Burzio, Secretary

APPROVED AS TO FORM:



David Widdoes, Trust Attorney



RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SAPULPA DEVELOPMENT AUTHORITY, SAPULPA, OKLAHOMA,
ADOPTING AND APPENDING A BUDGET FOR THE SAPULPA
DEVELOPMENT AUTHORITY, SAPULPA, OKLAHOMA, FOR THE
YEAR BEGINNING JULY 1, 2016, AND ENDING JUNE 30, 2017.**

WHEREAS, a budget for the fiscal year beginning July 1, 2016, and ending June 30, 2017, has been prepared by the Trust Manager; and

WHEREAS, said budget has been presented by the Trust Manager to the City, as beneficiary, for their approval in compliance with Title 60 of the Oklahoma Statutes and is hereby submitted to the Trustees for their approval as required by Article VIII of the Trust Indenture; and

WHEREAS, this proposed budget has been filed with the Trust Secretary and will be filed with the State Auditor and Inspector and County Excise Board after a public hearing has been held and the budget duly adopted by the Trustees; and

WHEREAS, the legal level of control established by the Council by Resolution regarding budget adoption, transfers, budget amendments and financial policies shall also apply to the Trust Authority operations; and

WHEREAS, the provisions of the Oklahoma Municipal Budget Act, as adopted by the City Council also apply to the Trust with the exception that all powers conferred to Title 60 Public Trusts under the applicable state statutes and all provisions contained in the Sapulpa Development Authority indenture are hereby recognized and not abridged thereby; and

WHEREAS, after full and final consideration, the public hearing has been held on said budget and it is in the opinion of the Chairman and Board of Trustees that this budget, as filed, is balanced and does meet the requirements of the Sapulpa Development Authority for the proper and sustained operation of the services of the Authority; and should be approved as presented.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
TRUSTEES OF THE SAPULPA DEVELOPMENT AUTHORITY, SAPULPA,
OKLAHOMA, THAT:**

Section 1. The Budget Summary, Fund Summaries and departmental expenditures as shown by object code classification totals for all Trust Authority Enterprise Fund operations be adopted as the FY 16/17 Operating Budget of the Sapulpa Municipal Authority.

Section 2. That the City Treasurer is authorized to invest any funds not needed for current use, whether operating funds or bond funds, in United States Treasury bills and/or notes, savings accounts or Certificates of Deposit. All investments shall be in accordance with law.

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

DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE SAPULPA DEVELOPMENT AUTHORITY, SAPULPA, OKLAHOMA, BY A VOTE _____ TO _____ ON THIS _____ OF _____, 2016.

APPROVED:

Reg Green, Chairman

ATTEST:

Shirley Burzio, Secretary

APPROVED AS TO FORM:

David Widdoes, Trust Attorney

READER'S GUIDE

**CITY OF SAPULPA
BUDGET CALENDAR
FISCAL YEAR 2016-17**

ACTIVITY	TARGET DATES
ADMINISTRATION & FINANCE COMMITTEE MEETING TO DISCUSS COMMITTEE INPUT FOR FY 2016/17 BUDGET	Monday, February 01, 2016 Monday, February 15, 2016 Monday, February 22, 2016
BUDGET DOCUMENTS AND INFORMATION TO DEPARTMENT HEADS	Monday, February 22, 2016
DEADLINE FOR CAPITAL REQUESTS	Monday, March 07, 2016
DEADLINE FOR BUDGET WORKSHEETS	Thursday, March 10, 2016
MEETINGS WITH DEPARTMENT DIRECTORS TO DISCUSS INDIVIDUAL BUDGETS	Monday, March 14, 2016 Thru Friday, March 25, 2016
FINALIZE EXPENDITURE (EXCLUDING CAPITAL OUTLAY)	Monday, April 04, 2016
FINALIZE REVENUE PROJECTIONS	Monday, April 18, 2016
INITIAL DRAFT OF PROPOSED BUDGET TO FINANCE COMMITTEE	Monday, April 25, 2016
ADMINISTRATIVE AND FINANCE COMMITTEE MEETINGS WITH MANAGER PRO TEM, FINANCE DIRECTOR/CITY TREASURER FOR REVIEW OF BUDGETS	Thru Monday, May 09, 2016
SUBMIT PROPOSED BUDGET TO CITY COUNCIL (LEGAL DEADLINE 6/1)	Wednesday, June 01, 2016
PUBLIC HEARING AND ADOPTION OF PROPOSED BUDGET	Monday, June 06, 2016
BUDGET FILED WITH STATE AUDITOR AND COUNTY EXCISE BOARD	Thursday, June 30, 2016
BEGIN NEW FISCAL YEAR	Friday, July 01, 2016

RESOLUTION NO. 2106

A RESOLUTION ESTABLISHING FINANCIAL POLICIES AND
SETTING FORTH BASIC TENETS FOR OVERALL FISCAL
MANAGEMENT OF THE CITY.

WHEREAS, the City Commission for the City of Sapulpa, Oklahoma, is vitally concerned with the fiscal policy of the City; and

WHEREAS, the Administration and Finance Committee has set forth to develop financial policies for the overall fiscal management of the City; and

WHEREAS, these financial policies, operating independently of changing circumstances and conditions, provide a framework for the decision-making process of the City and the Administration; and

WHEREAS, these financial policies provide guidelines for evaluating both current activities and proposals for future programs; and

WHEREAS, these financial policies are as follows:

I. OPERATING BUDGET POLICIES:

- A. The budget of each fund shall be prepared so that available funds meet or exceed budget expenditures.
- B. The budget will provide for adequate maintenance of capital plant and equipment and for their orderly replacement.
- C. The budget will provide for adequate funding for all retirement systems.
- D. The City will maintain a budgetary control system to identify deviations from the budget on a timely basis.
- E. The City Administration will prepare monthly reports comparing actual revenues and expenditures to budgeted and prior year amounts.
- F. Each utility of the City, including water and sewer, will maintain revenues which support the full cost of the utility.

- G. The City Manager, with the cooperation of all City departments, shall prepare a budget and submit it to the City Commission at least forty-five (45) days prior to the beginning of each fiscal year. The City Commission shall direct the budget to the Administration and Finance Committee for review and comment. Thereafter, the City Commission shall fix the time and place for a public hearing on the budget but no later than fifteen (15) days prior to the beginning of the budget year. Upon completion of the public hearing and at least seven (7) days prior to the beginning of the budget year, the City Commission shall adopt the budget by Resolution.
- H. The City budget may be amended and appropriations altered, when determined to be a case of public necessity. Budget adjustments, which are changes with appropriated amounts, are done during the fiscal year in accordance with the policy as established by the Budget Adoption Resolution and/or as otherwise required by law.

II. CAPITAL IMPROVEMENT BUDGET POLICIES:

- A. The City will attempt to make capital improvements in accordance with an adopted capital improvements plan.
- B. The City will develop a five (5) year plan for capital improvements and update it annually.
- C. The City will enact an annual capital budget based on a five (5) year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.
- D. The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected along with total acquisition costs of each capital improvement and included in operating budget forecasts.

- E. The City will use intergovernmental assistance to finance those capital improvements that are consistent with the capital improvement plan and City priorities, and whose operating and maintenance costs have been included in the operating budget forecasts.c
- F. The City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- G. The City Administration will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Commission for approval.
- H. The City will determine the least costly financing method for all new projects.
- I. The five (5) year plan for capital improvements, upon completion by staff and INCOG, shall be made available to the City Commission and to the public prior to discussions concerning the proposed program. A public hearing shall be held each year to allow any citizen to be heard--that is, for or against any project or the amount of any project. The five (5) year plan for capital improvements shall be adopted annually, within the context of the budget, by a present majority vote of the City Commission. Once the City has approved the capital improvement plan, substantial or material changes to the program shall be reviewed and approved by the City Commission.

III. DEBT POLICIES:

- A. The City will confine long-term borrowing to capital improvements or projects that can not be financed from current revenues.
- B. When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
- C. Where possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.

- D. The City will not use long-term debt for current operations.
- E. The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus.

IV. REVENUE POLICIES:

- A. A primary objective of the City will be to maintain a diversified and stable revenue system to shelter it from short-run fluctuation in any one revenue source.
- B. The City will estimate its annual revenues by an objective, analytical process.
- C. The City will project revenues for the next three (3) years and will update this projection annually. Each existing and potential revenue source will be re-examined.
- D. The City will attempt to establish user charges and fees at a level related to the cost of providing the services.
- E. Each year, the City will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.
- F. The City will automatically revise user fees with approval of the City Commission to adjust for effects of inflation.
- G. The City will set fees and user charges for each enterprise fund such as water or sewer at a level that fully supports the total cost of the activity.

V. RESERVE POLICIES:

- A. The City and its public trusts included in the annual operating budget shall strive to eliminate the use of fund balance or other non-receiving revenues to balance the operating budget. The City and its public trusts will not borrow from any external source to fund on-going operations, except as provided by state law.

In order to meet unexpected needs and to minimize the disruption caused by decreases in revenues and or increases in expenditures from year to year, certain funds shall maintain operating reserves. These fund types and their desired minimum reserve levels are as follows:

FUND TYPE	MINIMUM DESIRED RESERVE FUND
General Fund	10% of Prior Fiscal Year recurring revenues
Enterprise Fund	10% of Prior Fiscal Year recurring revenues

The actual desired reserve levels may fluctuate annually depending upon the actual overall financial condition of the City and included public trust, but should not drop below the above noted minimum desired levels.

VI. INVESTMENT POLICIES:

- A. The City will make a cash-flow analysis of all funds on a regular basis. Disbursements, collections, and deposit of all funds will be scheduled to insure maximum cash availability.
- B. The City will analyze market conditions and investment securities regularly to determine what yield can be obtained.
- C. The City will obtain the best possible return on all cash investments which are allowable by Oklahoma law.
- D. The accounting system will provide regular information concerning cash position and investment performance.
- E. The City will make only investments authorized under Oklahoma law.
- F. The City Treasurer is delegated with responsibility for the investment program of the City.

VII. ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES:

- A. Budgetary Basis of Accounting - For budget preparation purposes, the City and included public trusts will prepare each fund's budget on the modified accrual basis to more adequately reflect each years current financial resources.
- B. Auditing Policies - The annual audit will show all funds on a modified accrual and accrual basis to reflect current financial resources as well as to reflect the overall economic resources of each fund and to conform to accounting standards for general government and proprietary funds.
- C. Financial Reporting Policies:
 1. The City will establish and maintain a high degree of accounting practices. Accounting systems will conform to accepted principles and standards of the Municipal Finance Officers Association and the National Committee on Governmental Accounting.
 2. An annual audit will be performed by an independent public accounting firm with the subsequent issue of an official annual financial statement.
 3. Regular monthly and annual financial reports will compare the prior year with the current year budget including any revisions.
 4. Purchases shall be made in accordance with the City's purchasing policies and applicable state laws.
 5. The City shall make arrangements for prompt payment, upon receipt of a proper invoice, when due.
 6. The City will use proper and timely collection methods for all monies owed to it.

Resolution # 2106

NOW, THEREFORE, BE IT RESOLVED by the City Commission for the City of Sapulpa, Oklahoma, that it hereby approves the financial policies as described above.

PASSED and APPROVED in Regular Session this 5th day of June, 1995.

Berlin Benjamin
Mayor

ATTEST:

Shirley Burzio
Shirley Burzio, City Clerk

APPROVED AS TO FORM:

Robert DuPriest
Robert DuPriest, City Attorney

RESOLUTION NO. 2234

A RESOLUTION OF THE CITY OF SAPULPA, SAPULPA, OKLAHOMA ESTABLISHING THE RIGHT TO TRANSFER, BY BUDGET RESOLUTION IF NOT APPROPRIATED DURING THE BUDGET PROCESS, THE INTEREST FROM THE GENERAL OBLIGATION SINKING FUND TO THE GENERAL FUND, THE SINKING FUND, THE BUILDING FUND OR THE FUND FROM WHICH THE INVESTMENT WAS MADE, AS THE CITY MANAGER DETERMINES TO BE IN THE BEST INTEREST OF THE CITY AND IN ACCORDANCE WITH 62 O.S. §348.1.

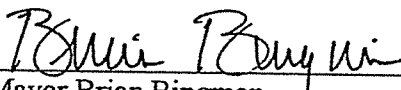
WHEREAS, the City of Sapulpa, Sapulpa, Oklahoma, has a General Obligation Bond Sinking Fund which receives interest from the investment of the General Obligation bond monies; and

WHEREAS, title 62, section 348.1 of the Oklahoma State statutes allows the City Treasurer of a local government to transfer the interest made off of the General Obligation Bond Sinking Fund to the General Fund, the Sinking Fund, the Building Fund or the fund from which the investment was made when it is authorized by the City Council by a written investment policy, ordinance or resolution; and

WHEREAS, the City of Sapulpa has accumulated interest in its General Obligation Bond Sinking Fund.

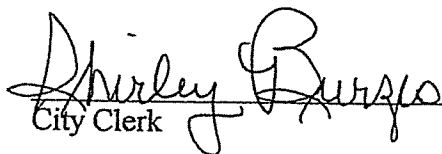
NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Sapulpa, Sapulpa, Oklahoma, that the interest accumulated in the General Obligation Bond Sinking Fund may be transferred, by budget resolution if not appropriated during the budget process, to the General Fund, the Sinking Fund, the Building Fund or the fund from which the investment was made as is determined by the City Manager to be in the best interest of the City and in accordance with 62 O.S. §348.1

PASSED by the City Council of the City of Sapulpa, Sapulpa, Oklahoma and signed by the Mayor this 15th day of February, 1999.



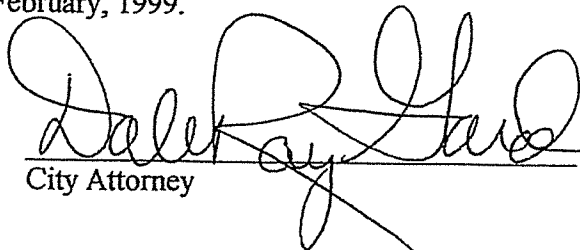
Mayor Brian Bingman

ATTEST:



City Clerk

Approved as to form and legality this 15th day of February, 1999.



City Attorney

CITY OF SAPULPA

CHART OF ACCOUNTS

100 PERSONNEL SERVICES

- 101 **Salaries:** Includes compensation to full and part-time employees.
- 102 **Overtime:** Includes overtime wages to be paid in connection with exceeding allowable work periods.
- 103 **Holiday Pay:** Includes compensation to be paid to full-time shift workers for holidays worked.
- 104 **Specialty Pay:** Includes compensation to be paid for special duties assigned to an employee's job.
- 105 **Severance Pay:** Includes that portion of pay attributable to benefits earned but not compensated for prior to retirement.
- 106 **Sick Leave Incentive Pay:** Includes a benefit to be paid to an employee when the maximum sick leave allowable has been accrued.
- 107 **Longevity Pay:** Includes a benefit to be paid to an employee for continued service.
- 108 **Call Back Pay:** Includes overtime to be paid to an employee who is called back to work during normal scheduled time off. This benefit is available to only Fire and Police employees. All other overtime will be included under account number "102".
- 109 **Foul Weather Pay:** Includes compensation to be paid to employees who have to be outside in below zero weather.
- 110 **Insurance Pay:** Includes a benefit to be paid to both the Fire and Police employees. Fire employees receive compensation for the total amount of insurance premiums. Police employees who do not have dependant coverage receive compensation in lieu of dependant coverage premiums.
- 121 **Car Allowances:** Includes an allowance to be paid to individual employees for the reimbursement of personal automobile usage, on the job.
- 122 **Clothing Allowance:** Includes compensation to be paid to individuals for reimbursement of required clothing to be worn on the job.

- 123 **Uniform Cleaning Allowance:** Includes compensation to be paid to individuals for the reimbursement of cleaning expenses of required clothing to be worn on the job.
- 124 **Tool/Equipment Allowance:** Includes compensation to be paid to individuals for the reimbursement of specialized tools to be used on the job and also cellular telephones as required.
- 131 **FICA Tax:** Includes the City's portion of Social Security, which is 6.2% of each individual's annual salary, up to a maximum of \$61,200.00.
- 132 **Medicare Tax:** Includes the City's portion for Medicare benefits, which is 1.45% of each individual's annual gross salary. This tax does not apply to certain Fire and Police employees.
- 133 **Employee Insurance:** Includes the cost of providing Life and Health insurance for each individual employee.
- 134 **Workers' Compensation:** Includes the cost of providing for insurance relating to on-the-job injuries.
- 135 **Unemployment Compensation:** Includes the cost of providing for unemployment claims through the Oklahoma Employment Security Commission.
- 136 **Retirement:** Includes the City's portion in various employee retirement systems.
- 138 **Union Dues:** Includes the City's participation for union dues. This benefit is available only to the Fire employees on a probationary status.
- 141 **Contract Labor:** Includes the cost of services by an individual or company where he/she is not subject to direct supervision, the ability of management to set working hours, or the City provide supplies or tools necessary to perform the service.
- 142 **Commission:** Includes the payment to an individual or company for a percentage of certain revenues received by that individual or company contract with the City.

200 MATERIALS & SUPPLIES

- 201 **Office Supplies:** Includes consumable supplies necessary for use in the office such as paper, pads, pencils, pens, paper clips, staples, etc.

- 202 **Postage:** Includes costs of shipping items by freight carrier (truck, bus, etc.) or by courier, or by U. S. Post Office.
- 203 **Films & Processing:** Includes all photographic supplies.
- 211 **Janitorial Supplies:** Includes soap, deodorants, disinfectants, cleaning preparations, waxes, mops, brooms, and other consumable supplies.
- 212 **Chemicals:** Includes fire fighting chemicals, chlorine, laboratory testing chemicals, treatment chemicals, insecticides, and other chemical supplies not associated with janitorial supplies.
- 213 **Coffee Supplies:** Includes purchase of coffee and related supplies necessary for City sponsored meetings.
- 214 **Operating Supplies:** Includes consumable supplies used for operations of facilities.
- 221 **Fuel & Oil:** Includes gasoline, diesel, other fuels, oil, grease, and other items associated with the operation of equipment.
- 231 **Minor Tools:** Includes instruments, tools, and utensils which are liable to loss, theft, and rapid depreciation such as calipers, measuring chains, compasses, drafting instruments, gages, lenses, augers, axes, bits, braces, crowbars, shovels, hoes, rakes, jacks, handcuffs, water hoses, shears, baskets, barrels, cans, cups, dishes, etc.
- 241 **Safety Supplies:** Includes supplies used to secure a safe working environment.
- 242 **Public Education Material:** Includes rental of films and supplies for programs presented as public information.
- 243 **Recreation Supplies:** Includes all articles for use such as softballs, dust for marking athletic fields, tennis balls, basketball nets, etc.
- 244 **Employee Motivation Supplies:** Includes supplies used to promote a positive influence on the City employees.
- 251 **Signs:** Includes the material for maintaining the City dedicated sidewalks, trails, steps, curbs, gutters, and screening walls, as well as the parts, materials and construction of street signage.

300 **OTHER SERVICES & CHARGES**

- 301 Training & Travel:** Includes expenses for external training costs, including travel, tuition, and registration fees.
- 302 Dues & Subscriptions:** Includes all costs for dues and fees for memberships associated with professional organizations or certification maintenance (i.e. The Met, radio user fees, etc.). Also, includes all costs in conjunction with audiovisual materials subscribed to for furtherance of information and techniques used in city operations.
- 311 Professional Services:** Includes services associated with consulting firms, engineering firms, legal establishments, auditors, etc.
- 312 Advertising:** Includes legal advertising in newspapers and journals associated with municipal needs, operations, and notices.
- 313 Printing:** Includes charges associated with the printing of forms, ballots, reports, etc.
- 314 Uniform Cleaning:** Includes costs associated with uniforms, linens, and rags, etc.
- 315 Fees & Other Charges:** Includes charges associated with administering certain employee programs, such as 125 Plan, Pension, and the State of Oklahoma Solid Waste Program, etc.
- 316 E-911 Fees:** Includes all costs incurred for payment on the E-911 program.
- 317 Abatement Demolition:** Includes costs incurred for demolition of abated structures including debris removal.
- 318 Nuisance Abatement:** Includes costs incurred for debris removal abated properties.
- 320 Election Expense:** Includes all costs involved with the voting process, associated with city elections, etc.
- 321 Prisoner Care:** Includes all costs in conjunction with prisoner care.
- 322 Water Purchase:** Includes payment for the purchase of outside water.
- 323 Survey & Title Research:** Includes the cost of special research, surveys, or outside consulting fees.
- 324 Payback Contracts:** Includes payments for revenue collected by the City less any costs for administration, as per contracts.

- 322 **Sewage Disposal Fee:** Includes payment for the disposal of sewage into outside sewage systems.
- 331 **Utilities:** Includes all charges incurred for electrical and gas utilities.
- 332 **Communications:** Includes telephone, telegraph, cable, messenger services, and lease lines, radio loops.
- 341 **Rental of Equipment:** Includes rental of equipment such as automobiles, beepers, pagers, trucks, and specialized equipment.
- 345 **Disposal of Sludge:** Includes costs associated with the gathering and removal of sludge.
- 351 **Equipment Maintenance:** Includes the maintenance and repair of furniture and fixtures, implements, apparatus, sewer cleaning machines, typewriters, copiers, radios, water system pumps, motors, and window air conditioners, etc.
- 352 **Vehicle Maintenance:** Includes the maintenance and repair of all motorized vehicles, cars, trucks, backhoes, etc.
- 353 **Building Maintenance:** Includes the maintenance and repair of buildings, central heating, and cooling systems, sewage disposal plants, swimming pools, fences, etc.
- 354 **Facilities Maintenance:** Includes the maintenance and repair of bridges, sidewalks, curbs, gutters, storm sewers, streets, parking lots, athletic playing fields, sanitary sewers, water meters, fire hydrants, etc.
- 362 **Insurance Claims:** Includes payments for the insured portion on medical expenses incurred by employee and/or employee's dependents who are enrolled in the City's health insurance program.
- 365 **Arbitration Settlements:** Includes costs resulting from any arbitration settlements. (Example: Interest due FLSA)
- 390 **Hospital Insurance Claims-Others:** Includes costs associated with actual claims turned in by the employees and their dependents.
- 391 **Life Insurance Premium-Others:** Includes costs associated with life insurance coverage of the employees and their dependents.

392 Fees & Other Charges-Others: Includes costs associated with administering the hospital and life insurance plan, stop-loss premiums, pre-certification fees, associated with employees.

400 CAPITAL OUTLAY

401 Equipment: Includes all expenditures to cover original cost and installment (not maintenance) for such items as typewriters, adding machines, calculators, mobile radio units, radar equipment, etc.

402 Furniture: Includes all expenditures to cover original cost and installation (not maintenance) for such items as filing cabinets, chairs, desks, tables, shelves, etc.

403 Vehicles: Includes all expenditures to cover original cost and installation (not maintenance) for such items as cars, trucks, and heavy equipment such as backhoes, tractors, street sweepers, etc.

404 Building & Fixtures: Includes all expenditures to cover original cost and installation (not maintenance) for new construction and enhancement of buildings.

405 Facilities: Includes all expenditures to cover original cost and installation (not maintenance) for new construction and enhancement of facilities, including streets, water & sewer mains, pipes & fittings & similar capital goods used within the water and sewer system, and park improvements.

406 Land: Includes all expenditures for land as well as the cost of appraisals, surveys, abstracts, assessments, recording of deed, etc.

407 Books: Includes all expenditures for purchase of books.

500 DEBT SERVICE

501 Bond Expense: Includes the amount of principal to be retired and applicable interest to be paid with the fiscal year.

502 Bond Agent Fees: Includes the amount paid for the "paying agent fees" associated with various bonds within the fiscal year.

503 Judgments/Settlements: Includes payments for the resolution of legal matters as recommended by the City Attorney.

GENERAL FUND

CITY OF SAPULPA

05/31/2016

FUND : 10

GENERAL FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

FUND SUMMARY

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ 13,868,505	\$ 13,417,528	\$ 13,641,162	\$ 13,386,208	-1.87%
	Licenses & Permits	174,532	136,285	174,693	142,276	-18.56%
	Intergovernmental	117,651	111,000	117,659	118,000	0.29%
	Fines & Forfeitures	793,707	850,000	647,369	684,750	5.77%
	Charges for Services	622,316	556,000	577,166	563,000	-2.45%
	Interest	7,211	600	320	400	25.00%
	Miscellaneous	167,378	133,184	161,102	138,819	-13.83%
	Transfers In	5,533,050	4,568,260	4,616,714	4,733,409	2.53%
	Total Revenues/Resources:	\$ 21,284,350	\$ 19,772,857	\$ 19,936,185	\$ 19,766,862	-0.85%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 9,870,408	\$ 10,412,841	\$ 9,744,118	\$ 10,181,366	4.49%
200	Materials & Supplies	256,766	325,782	222,554	292,738	31.54%
300	Other Services & Charges	1,365,458	1,576,387	1,401,553	1,633,744	16.57%
400	Capital Outlay	20,620	31,500	38,976	21,600	-44.58%
500	Debt Service	34,164	34,164	34,164	34,164	0.00%
900	Non Operating Expense	9,088,403	8,812,145	8,994,366	8,774,404	-2.45%
	Total Expenditures/Appropriations:	\$ 20,635,819	\$ 21,192,819	\$ 20,435,731	\$ 20,938,016	2.46%
CHANGE IN FUND BALANCE		\$ 648,531	\$ (1,419,962)	\$ (499,546)	\$ (1,171,154)	134.44%
ESTIMATED BEGINNING FUND BALANCE		\$ 1,327,952	\$ 1,638,268	\$ 1,976,483	\$ 1,476,937	-25.27%
ESTIMATED ENDING FUND BALANCE		\$ 1,976,483	\$ 218,306	\$ 1,476,937	\$ 305,783	-79.30%

CITY OF SAPULPA

05/31/2016

FUND : 10

GENERAL FUND
REVENUE/RESOURCES - DETAIL
FISCAL YEAR 16-17

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Taxes						
4003	1st Penny	\$ 3,021,865	\$ 2,932,382	\$ 2,992,064	\$ 2,920,802	-2.38%
4003-1	2nd & 3rd Penny	6,043,731	5,864,764	5,984,128	5,841,604	-2.38%
4003-2	Half Penny	1,510,933	1,466,191	1,496,032	1,460,401	-2.38%
4003-3	Half Penny	1,510,933	1,466,191	1,496,032	1,460,401	-2.38%
		<u>\$ 12,087,462</u>	<u>\$ 11,729,528</u>	<u>\$ 11,968,256</u>	<u>\$ 11,683,208</u>	-2.38%
4001	Franchise Tax	\$ 559,510	\$ 545,000	\$ 550,126	\$ 555,000	0.89%
4008	Gross Receipts Tax (In Lieu of Franchise Tax)	465,666	455,000	428,786	440,000	2.62%
4009	Use Tax	613,166	550,000	548,250	565,000	3.06%
4010	Cigarette/Tobacco Tax	142,701	138,000	145,744	143,000	-1.88%
		<u>\$ 1,781,043</u>	<u>\$ 1,688,000</u>	<u>\$ 1,672,906</u>	<u>\$ 1,703,000</u>	1.80%
Licenses & Permits:						
4020	Dog Tags	\$ 219	\$ 75	\$ 125	\$ 100	-20.00%
4021	Building Permits (Only)	41,883	27,500	32,077	29,000	-9.59%
4022	Trade Permits (Bldg.)	48,072	35,000	65,606	41,536	-36.69%
4023	Occupational Licenses	47,053	50,000	49,995	50,000	0.01%
4024	Oversized Mover Permits	4,760	5,000	4,770	5,000	4.82%
4025	Hazardous Mat. Permits	140	210	70	140	100.00%
4026	Park & Rec Fee (In Lieu Of Park Donation)	28,525	15,000	18,175	12,000	-33.98%
4027	Burglar Alarm Permits	2,800	2,500	2,090	3,000	43.54%
4028	Open Controlled Burn Permit	1,080	1,000	1,785	1,500	-15.97%
		<u>\$ 174,532</u>	<u>\$ 136,285</u>	<u>\$ 174,693</u>	<u>\$ 142,276</u>	-18.56%
Intergovernmental:						
4005	Alcoholic Beverage Tax	\$ 117,651	\$ 111,000	\$ 117,659	\$ 118,000	0.29%
		<u>\$ 117,651</u>	<u>\$ 111,000</u>	<u>\$ 117,659</u>	<u>\$ 118,000</u>	0.29%
Fines & Forfeitures:						
4070	Court Fines	\$ 788,023	\$ 840,000	\$ 637,965	\$ 675,000	5.81%
4070.02	Drug & Alcohol Fee	-	-	2,317	1,750	-24.47%
4075	Weed Abatements	5,684	10,000	7,087	8,000	12.88%
		<u>\$ 793,707</u>	<u>\$ 850,000</u>	<u>\$ 647,369</u>	<u>\$ 684,750</u>	5.77%
Charges for Services:						
4040	Outside Fire runs	\$ 406,176	\$ 405,000	\$ 399,532	\$ 410,000	2.62%
4045	Fire Run Charges	12,359	20,000	22,813	22,500	-1.37%
4055	Engineering Fees - Plan Review	11,000	6,000	4,000	5,000	25.00%
4055.01	Engineering Fees - Reimbursements	11,889	5,000	8,888	5,000	-43.74%
4056	Inspections(Bldg. & Trade)	72,964	57,000	59,130	57,000	-3.60%
4057	Planning & Zoning Fees	9,832	6,000	9,017	6,000	-33.46%
4061	Hazardous Material Runs	1,386	-	-	-	0.00%
4065	Shelter Fees	6,280	5,000	3,830	-	-100.00%
4072	Court Collection Fee	87,445	50,000	66,671	55,000	-17.51%
4073	Special Assessments/Search Fee	2,985	2,000	3,285	2,500	-23.90%
		<u>\$ 622,316</u>	<u>\$ 556,000</u>	<u>\$ 577,166</u>	<u>\$ 563,000</u>	-2.45%
Interest:						
4081	Interest Revenues	\$ 7,144	\$ 500	\$ 198	\$ 300	51.52%
4081-90	Interest - Flex Plan	67	100	122	100	-18.03%
		<u>\$ 7,211</u>	<u>\$ 600</u>	<u>\$ 320</u>	<u>\$ 400</u>	25.00%
Miscellaneous:						
4079	E-Commerce Processing Fee	\$ 4,546	\$ 4,200	\$ 4,080	\$ 4,000	-1.96%
4080	Miscellaneous Revenues	4,729	5,000	3,549	5,000	40.88%
4082	Donations	15,220	14,000	14,066	14,000	-0.47%
4086	Reimbursements	62,049	25,000	32,827	25,000	-23.84%
4083	Pet Adoption	60	-	2,165	5,000	130.95%
4084	SPD-Reserves Donations	96	-	48	-	-100.00%
4087	Sale of Fixed Assets	161	-	-	-	0.00%
4088	Rental	2	-	2	2	0.00%
4089	Reimbursements - Property Damage	12,641	10,000	32,827	10,000	-69.54%
4099	Donations-Animal Shelter	207	-	350	-	-100.00%
4750	Antenna Tower Rental	67,667	74,984	71,188	75,817	6.50%
		<u>\$ 167,378</u>	<u>\$ 133,184</u>	<u>\$ 161,102</u>	<u>\$ 138,819</u>	-13.83%
Transfers In:						
4920	Sapulpa Municipal Authority	\$ 2,920,700	\$ 2,080,000	\$ 2,080,000	\$2,194,000	5.48%
4920S	Sapulpa Municipal Authority - 40% Sales Tax	2,411,768	2,345,906	2,393,651	2,336,641	-2.38%
4942	Federal Seized and Forfeitures	-	-	-	-	0.00%
4957	E-911 Fund	185,000	140,000	140,000	200,000	42.86%
4958	Juvenile Justice Fund	10,000	-	-	-	0.00%
4960	Grants & Aid Fund	-	-	-	-	0.00%
4981	G.O. Bond Sinking Fund	5,582	2,354	3,063	2,768	-9.63%
		<u>\$ 5,533,050</u>	<u>\$ 4,568,260</u>	<u>\$ 4,616,714</u>	<u>\$ 4,733,409</u>	2.53%
TOTAL REVENUES/RESOURCES		<u>\$ 21,284,350</u>	<u>\$ 19,772,857</u>	<u>\$ 19,936,185</u>	<u>\$ 19,766,862</u>	-0.85%

CITY OF SAPULPA

05/31/2016

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 16-17

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
GENERAL GOVERNMENT					
501-City Council					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	200	75	200	166.67%
300-Other Charges & Services	78,109	90,055	86,391	100,605	16.45%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 78,109</u>	<u>\$ 90,255</u>	<u>\$ 86,466</u>	<u>\$ 100,805</u>	16.58%
502-City Manager					
100-Personnel Services	\$ 212,594	\$ 217,750	\$ 185,530	\$ 223,210	20.31%
200-Materials & Supplies	392	750	326	2,700	728.22%
300-Other Charges & Services	1,527	2,000	1,800	7,350	308.33%
400-Capital Outlay	-	2,000	2,900	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 214,513</u>	<u>\$ 222,500</u>	<u>\$ 190,556</u>	<u>\$ 233,260</u>	22.41%
503-City Clerk					
100-Personnel Services	\$ 150,155	\$ 180,800	\$ 165,315	\$ 189,000	14.33%
200-Materials & Supplies	1,352	1,700	1,642	1,700	3.53%
300-Other Charges & Services	5,943	7,795	5,777	8,564	48.24%
400-Capital Outlay	-	6,000	6,400	3,100	-51.56%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 157,450</u>	<u>\$ 196,295</u>	<u>\$ 179,134</u>	<u>\$ 202,364</u>	12.97%
504-City Attorney					
100-Personnel Services	\$ 181,283	\$ 179,238	\$ 180,530	\$ 183,110	1.43%
200-Materials & Supplies	1,244	1,400	1,339	1,300	-2.91%
300-Other Charges & Services	12,395	36,180	29,007	35,490	22.35%
400-Capital Outlay	16,403	20,000	20,000	15,000	-25.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 211,325</u>	<u>\$ 236,818</u>	<u>\$ 230,876</u>	<u>\$ 234,900</u>	1.74%
505-City Treasurer					
100-Personnel Services	\$ 29,325	\$ 29,786	\$ 29,428	\$ 29,325	-0.35%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	376	500	486	541	11.32%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 29,701</u>	<u>\$ 30,286</u>	<u>\$ 29,914</u>	<u>\$ 29,866</u>	-0.16%
506-Human Resources					
100-Personnel Services	\$ 98,605	\$ 105,285	\$ 100,204	\$ 104,510	4.30%
200-Materials & Supplies	569	1,940	793	1,760	121.94%
300-Other Charges & Services	5,855	14,993	8,459	35,447	319.04%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 105,029</u>	<u>\$ 122,218</u>	<u>\$ 109,456</u>	<u>\$ 141,717</u>	29.47%
508-Central Garage					
100-Personnel Services	\$ 122,432	\$ 126,620	\$ 129,398	\$ 116,990	-9.59%
200-Materials & Supplies	2,489	5,400	4,098	5,576	36.07%
300-Other Charges & Services	11,923	16,545	10,231	15,950	55.90%
400-Capital Outlay	4,078	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 140,922</u>	<u>\$ 148,565</u>	<u>\$ 143,727</u>	<u>\$ 138,516</u>	-3.63%
509-Finance					
100-Personnel Services	\$ 280,109	\$ 281,626	\$ 283,093	\$ 286,041	1.04%
200-Materials & Supplies	2,127	3,500	3,323	3,000	-9.72%
300-Other Charges & Services	112,033	112,550	112,237	117,170	4.40%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 394,269</u>	<u>\$ 397,676</u>	<u>\$ 398,653</u>	<u>\$ 406,211</u>	1.90%

CITY OF SAPULPA

01/00/1900

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 16-17

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
516-Central Purchasing					
100-Personnel Services	\$ 52,798	\$ 53,862	\$ 54,103	\$ 54,960	1.58%
200-Materials & Supplies	35	300	256	300	17.19%
300-Other Charges & Services	1,291	3,235	2,906	3,175	9.26%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 54,124</u>	<u>\$ 57,397</u>	<u>\$ 57,265</u>	<u>\$ 58,435</u>	2.04%
PUBLIC SAFETY					
510-Municipal Court					
100-Personnel Services	\$ 41,152	\$ 42,878	\$ 43,422	\$ 42,900	-1.20%
200-Materials & Supplies	601	700	563	700	24.33%
300-Other Charges & Services	93,924	70,160	68,464	70,936	3.61%
400-Capital Outlay	-	-	800	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 135,677</u>	<u>\$ 113,738</u>	<u>\$ 113,249</u>	<u>\$ 114,536</u>	1.14%
511-Fire					
100-Personnel Services	\$ 4,223,563	\$ 4,435,004	\$ 4,181,683	\$ 4,213,860	0.77%
200-Materials & Supplies	108,667	119,672	90,521	114,212	26.17%
300-Other Charges & Services	167,606	192,600	175,330	190,759	8.80%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 4,499,836</u>	<u>\$ 4,747,276</u>	<u>\$ 4,447,534</u>	<u>\$ 4,518,831</u>	1.60%
512-Police					
100-Personnel Services	\$ 4,011,703	\$ 4,274,298	\$ 3,898,676	\$ 4,221,586	8.28%
200-Materials & Supplies	113,639	150,250	91,462	123,075	34.56%
300-Other Charges & Services	160,996	214,050	229,137	195,000	-14.90%
400-Capital Outlay	139	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 4,286,477</u>	<u>\$ 4,638,598</u>	<u>\$ 4,219,275</u>	<u>\$ 4,539,661</u>	7.59%
513-Animal Control					
100-Personnel Services	\$ 91,536	\$ 98,503	\$ 106,638	\$ 122,085	14.49%
200-Materials & Supplies	4,401	9,460	7,075	9,340	32.01%
300-Other Charges & Services	9,538	14,082	8,821	12,890	46.13%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 105,475</u>	<u>\$ 122,045</u>	<u>\$ 122,534</u>	<u>\$ 144,315</u>	17.78%
514-Emergency Management					
100-Personnel Services	\$ 13,192	\$ 14,490	\$ 14,829	\$ 14,967	0.93%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	11,847	12,200	11,950	12,500	4.60%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 25,039</u>	<u>\$ 26,690</u>	<u>\$ 26,779</u>	<u>\$ 27,467</u>	2.57%
COMMUNITY SERVICE					
515-Urban Development					
100-Personnel Services	\$ 217,062	\$ 168,364	\$ 169,610	\$ 170,790	0.70%
200-Materials & Supplies	4,699	4,860	2,682	4,225	57.53%
300-Other Charges & Services	59,933	62,845	35,127	28,875	-17.80%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 281,694</u>	<u>\$ 236,069</u>	<u>\$ 207,419</u>	<u>\$ 203,890</u>	-1.70%
517-Building Inspections					
100-Personnel Services	\$ 107,319	\$ 114,241	\$ 111,663	\$ 117,010	4.79%
200-Materials & Supplies	1,311	2,050	1,536	2,700	75.78%
300-Other Charges & Services	4,201	8,080	7,225	9,355	29.48%
400-Capital Outlay	-	-	617	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 112,831</u>	<u>\$ 124,371</u>	<u>\$ 121,041</u>	<u>\$ 129,065</u>	6.63%

CITY OF SAPULPA

01/00/1900

FUND : 10

GENERAL FUND

EXPENDITURE/APPROPRIATIONS SUMMARY BY DEPARTMENT

FISCAL YEAR 16-17

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
518-Code Enforcement					
100-Personnel Services	\$ -	\$ 52,734	\$ 52,634	\$ 53,660	1.95%
200-Materials & Supplies	-	3,600	1,037	1,950	88.04%
300-Other Charges & Services	-	19,550	15,088	19,600	29.90%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 75,884</u>	<u>\$ 68,759</u>	<u>\$ 75,210</u>	<u>9.38%</u>
MISCELLANEOUS					
590-Non Departmental					
100-Personnel Services	\$ 37,580	\$ 37,362	\$ 37,362	\$ 37,362	0.00%
200-Materials & Supplies	15,240	20,000	15,826	20,000	26.37%
300-Other Charges & Services	537,030	573,967	508,117	589,537	16.02%
400-Capital Outlay	-	3,500	8,259	3,500	-57.62%
500-Debt Service	34,164	34,164	34,164	34,164	0.00%
900-Non Operating	9,088,403	8,812,145	8,994,366	8,774,404	-2.45%
	<u>\$ 9,712,417</u>	<u>\$ 9,481,138</u>	<u>\$ 9,598,094</u>	<u>\$ 9,458,967</u>	<u>-1.45%</u>
591-Reserve					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	90,931	125,000	85,000	180,000	111.76%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 90,931</u>	<u>\$ 125,000</u>	<u>\$ 85,000</u>	<u>\$ 180,000</u>	<u>111.76%</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 20,635,819</u>	<u>\$ 21,192,819</u>	<u>\$ 20,435,731</u>	<u>\$ 20,938,016</u>	<u>2.46%</u>

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
503-City Clerk	Computer with Monitor and Printer	\$ 3,100
504-City Attorney	Westlaw Research Services	15,000
590-Non-Departmental	A/C Unit for City Hall-split with SMA	3,500
	Total General Fund Capital Outlay	<u>\$ 21,600</u>

DEBT SERVICE - DETAIL

590-Non-Departmental	Capital Lease with DeLage Landen Public Finance for Copiers	\$ 34,164
	Total General Fund Debt Service	<u>\$ 34,164</u>

NON OPERATING - DETAIL

920-Transfer Out: SMA	Required Sales Tax Transfer	\$ 2,336,641
931-Transfer Out: Cemetery Maintenance	Required Sales Tax Transfer	146,040
934-Transfer Out: Library	Required Sales Tax Transfer	146,040
935-Transfer Out: Park & Recreation Services	Required Sales Tax Transfer	292,080
937-Transfer Out: Park & Recreation Capital	Required Revenue Transfer	12,000
940-Transfer Out: Fire Sales Tax	Required Sales Tax Transfer	146,040
941-Transfer Out: Police Sales Tax	Required Sales Tax Transfer	146,040
944-Transfer Out: Major Thoroughfare	Required Sales Tax Transfer	292,080
945-Transfer Out: Capital Improvement Sales Tax	Required Sales Tax Transfer	584,160
946-Transfer Out: Water & Sewer Sales Tax	Required Sales Tax Transfer	584,160
948-Transfer Out: Water Resources	Required Sales Tax Transfer	1,168,321
965-Transfer Out: Street Improvement Sales Tax	Required Sales Tax Transfer	1,460,401
967-Transfer Out: Series 1998 Cap Impr Sales Tax	Required Sales Tax Transfer	1,460,401
	Total General Fund Non Operating	<u>\$ 8,774,404</u>

SAPULPA MUNICIPAL AUTHORITY

CITY OF SAPULPA

05/31/2016

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

REVENUE/RESOURCES AND EXPENSES/APPROPRIATIONS FUND SUMMARY

FISCAL YEAR 16-17

FUND SUMMARY

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	9,095,023	9,976,363	10,102,725	10,102,868	0.00%
	Interest	10,327	15,100	8,955	10,365	15.75%
	Miscellaneous	965,248	301,000	297,921	286,400	-3.87%
	Transfers In	6,401,853	5,691,903	5,734,638	4,766,641	-16.88%
	Total Revenues/Resources:	\$ 16,472,451	\$ 15,984,366	\$ 16,144,239	\$ 15,166,274	-6.06%
EXPENSES/APPROPRIATIONS:						
100	Personnel Services	\$ 2,658,673	\$ 2,808,534	\$ 2,652,529	\$ 2,905,196	9.53%
200	Materials & Supplies	408,750	537,028	506,250	536,686	6.01%
300	Other Services & Charges	1,431,294	1,670,215	1,509,546	1,637,853	8.50%
400	Capital Outlay	1,999,902	295,932	229,954	131,989	-42.60%
500	Debt Service	3,453,351	4,520,815	4,523,570	4,518,816	-0.11%
900	Non Operating Expense	7,320,623	6,128,306	6,167,651	6,233,641	1.07%
	Total Expenses/Appropriations:	\$ 17,272,593	\$ 15,960,830	\$ 15,589,500	\$ 15,964,181	2.40%
CHANGE IN FUND BALANCE		\$ (800,142)	\$ 23,536	\$ 554,739	\$ (797,907)	-243.83%
ESTIMATED BEGINNING FUND BALANCE		\$ 1,447,657	\$ 233,887	\$ 647,515	\$ 1,202,254	85.67%
ESTIMATED RESERVED FUND BALANCE		\$ -	\$ -	\$ -	\$ -	0.00%
ESTIMATED ENDING FUND BALANCE		\$ 647,515	\$ 257,423	\$ 1,202,254	\$ 404,347	-66.37%

CITY OF SAPULPA
SAPULPA MUNICIPAL AUTHORITY FUND
REVENUE/RESOURCES - DETAIL
FISCAL YEAR 16-17

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
REVENUES/RESOURCES:						
Charges for Services:						
4041	Water Revenue	\$ 3,260,246	\$ 3,762,500	\$ 3,802,871	\$ 3,843,900	1.08%
4042	Water Master Meter	656,922	768,500	728,228	720,000	-1.13%
4045	Water Taps	14,669	10,000	16,000	10,000	-37.50%
4046	Sewer Taps	45,000	28,000	42,500	20,000	-52.94%
4047	Refuse Collection	1,560,163	1,611,000	1,619,463	1,650,000	1.89%
4048	Sewer Revenue	3,072,565	3,377,113	3,355,000	3,355,000	0.00%
4055	Taneha Sewer	317,156	268,750	339,663	310,968	-8.45%
4057	Recycling Center Fees	-	-	-	-	0.00%
4058	Industrial Pretreatment Permit Fees	9,002	9,000	9,000	9,000	0.00%
4061	Trucked Waste	45,300	27,500	76,000	70,000	-7.89%
4062	Inverness Annual Payment	114,000	114,000	114,000	114,000	0.00%
		<u>\$ 9,095,023</u>	<u>\$ 9,976,363</u>	<u>\$ 10,102,725</u>	<u>\$ 10,102,868</u>	0.00%
Interest:						
4081	Interest Earnings	\$ 10,189	\$ 15,000	\$ 8,904	\$ 10,315	15.85%
4081.01	Interest On Restricted Assets	138	100	51	50	-1.96%
		<u>\$ 10,327</u>	<u>\$ 15,100</u>	<u>\$ 8,955</u>	<u>\$ 10,365</u>	15.75%
Miscellaneous:						
4043	Penalties	\$ 193,581	\$ 180,000	\$ 188,642	\$ 180,000	-4.58%
4049	(Shorts) & Longs	(49)	-	-	-	0.00%
4079	E-Commerce Processing Fee	30,222	30,000	32,275	32,000	-0.85%
4080	Miscellaneous Revenues	65,143	64,000	53,205	50,000	-6.02%
4085	Collection Revenue	40,087	25,000	20,093	20,000	-4.46%
4086	Reimbursements	-	-	-	-	0.00%
4086A	Reimbursements - Ind. Pretreatment	-	2,000	3,706	4,400	18.73%
4087	Sale of Fixed Assets	-	-	-	-	0.00%
4089	Bond Proceeds	-	-	-	-	0.00%
4203	Loan Proceeds	-	-	-	-	0.00%
4900	Contributed Capital Revenue	636,264	-	-	-	0.00%
		<u>\$ 965,248</u>	<u>\$ 301,000</u>	<u>\$ 297,921</u>	<u>\$ 286,400</u>	-3.87%
Transfers In:						
4910S	General Fund - 40% Sales Tax	\$ 2,411,768	\$ 2,345,906	\$ 2,393,651	\$ 2,336,641	-2.38%
4929	Stormwater Management Fund	488,546	-	-	-	0.00%
4936	Aquatics Center	-	5,400	-	-	0.00%
4937	Park & Recreation Fund	-	-	-	-	0.00%
4938	Park Development Fund	28,197	-	-	-	0.00%
4941	Police Sales Tax	-	-	-	-	0.00%
4944	Major Thoroughfare	-	-	-	-	0.00%
4945	Capital Improvement Fund	342,000	365,000	365,000	-	-100.00%
4946	Wtr & Swr Improvements	-	-	-	-	0.00%
4948	Water Resources Fund (Other)	1,144,000	1,160,000	1,160,000	950,000	-18.10%
4949	Sewer System Development & Extension	121,609	143,000	143,000	-	-100.00%
4955	Insurance Fund	240,000	-	-	-	0.00%
4965	Street Improvement Sales Tax	-	-	-	-	0.00%
4965.T	Street Improvement Sales Tax - Trustee Ban	-	-	-	-	0.00%
4967	98 Capital Imp Sales Tax	-	-	-	-	0.00%
4967.T	98 Capital Imp Sales Tax - Trustee Bank	1,450,000	1,610,000	1,610,000	1,480,000	-8.07%
4998	Series 2012 Utility System Revenue Bond	175,733	62,597	62,987	-	-100.00%
		<u>\$ 6,401,853</u>	<u>\$ 5,691,903</u>	<u>\$ 5,734,638</u>	<u>\$ 4,766,641</u>	-16.88%
TOTAL REVENUES/RESOURCES		<u>\$ 16,472,451</u>	<u>\$ 15,984,366</u>	<u>\$ 16,144,239</u>	<u>\$ 15,166,274</u>	-6.06%

CITY OF SAPULPA

05/31/2016

FUND : 20

SAPULPA MUNICIPAL AUTHORITY FUND

EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT

FISCAL YEAR 16-17

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
GENERAL					
504-Trust Attorney					
100-Personnel Services	\$ 23,606	\$ 28,559	\$ 28,615	\$ 28,941	1.14%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 23,606</u>	<u>\$ 28,559</u>	<u>\$ 28,615</u>	<u>\$ 28,941</u>	<u>1.14%</u>
522-Administration					
100-Personnel Services	\$ 78,678	\$ 60,505	\$ 57,612	\$ 203,090	252.51%
200-Materials & Supplies	106	300	300	2,200	633.33%
300-Other Fees & Charges	6,840	7,175	7,390	8,840	19.62%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 85,624</u>	<u>\$ 67,980</u>	<u>\$ 65,302</u>	<u>\$ 214,130</u>	<u>227.91%</u>
UTILITY OPERATIONS					
523-Utility Collections					
100-Personnel Services	\$ 210,018	\$ 220,309	\$ 207,354	\$ 232,405	12.08%
200-Materials & Supplies	64,446	65,562	63,211	64,820	2.55%
300-Other Fees & Charges	51,087	82,900	71,854	66,400	-7.59%
400-Capital Outlay	2,888	-	-	-	0.00%
500-Debt Service	5,016	-	5,016	5,016	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 333,455</u>	<u>\$ 368,771</u>	<u>\$ 347,435</u>	<u>\$ 368,641</u>	<u>6.10%</u>
524-Water Treatment					
100-Personnel Services	\$ 423,181	\$ 458,622	\$ 442,802	\$ 476,662	7.65%
200-Materials & Supplies	295,240	402,921	389,706	407,631	4.60%
300-Other Fees & Charges	749,706	828,899	793,907	788,364	-0.70%
400-Capital Outlay	686,636	267,332	221,460	104,644	-52.75%
500-Debt Service	82,820	393,000	392,177	393,000	0.21%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 2,237,583</u>	<u>\$ 2,350,774</u>	<u>\$ 2,240,052</u>	<u>\$ 2,170,301</u>	<u>-3.11%</u>
525-Wastewater Treatment					
100-Personnel Services	\$ 597,366	\$ 672,469	\$ 571,807	\$ 591,028	3.36%
200-Materials & Supplies	44,138	63,745	49,989	57,535	15.10%
300-Other Fees & Charges	443,777	508,692	489,021	488,372	-0.13%
400-Capital Outlay	1,035,374	25,100	4,360	23,845	446.90%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 2,120,655</u>	<u>\$ 1,270,006</u>	<u>\$ 1,115,177</u>	<u>\$ 1,160,780</u>	<u>4.09%</u>
MISCELLANEOUS					
527-Refuse Collection					
100-Personnel Services	\$ 1,229,304	\$ 1,270,000	\$ 1,248,396	\$ 1,275,000	2.13%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	43,147	42,275	44,268	46,500	5.04%
400-Capital Outlay	9,394	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 1,281,845</u>	<u>\$ 1,312,275</u>	<u>\$ 1,292,664</u>	<u>\$ 1,321,500</u>	<u>2.23%</u>
528-Industrial Pretreatment					
100-Personnel Services	\$ 58,940	\$ 60,708	\$ 60,708	\$ 60,708	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	13,518	18,000	15,460	16,650	7.70%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 72,458</u>	<u>\$ 78,708</u>	<u>\$ 76,168</u>	<u>\$ 77,358</u>	<u>1.56%</u>
590-Non Departmental					
100-Personnel Services	\$ 37,580	\$ 37,362	\$ 35,235	\$ 37,362	6.04%
200-Materials & Supplies	4,820	4,500	3,044	4,500	47.83%
300-Other Fees & Charges	46,102	57,274	39,438	42,727	8.34%
400-Capital Outlay	265,610	3,500	4,134	3,500	-15.34%
500-Debt Service	3,365,515	4,127,815	4,126,377	4,120,800	-0.14%
900-Non Operating	7,320,623	6,128,306	6,167,651	6,233,641	1.07%
	<u>\$ 11,040,250</u>	<u>\$ 10,358,757</u>	<u>\$ 10,375,879</u>	<u>\$ 10,442,530</u>	<u>0.64%</u>
591-Reserve					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	77,117	125,000	48,208	180,000	273.38%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 77,117</u>	<u>\$ 125,000</u>	<u>\$ 48,208</u>	<u>\$ 180,000</u>	<u>273.38%</u>
TOTAL EXPDITURES/APPROPRIATIONS					
	<u>\$ 17,272,593</u>	<u>\$ 15,960,830</u>	<u>\$ 15,589,500</u>	<u>\$ 15,964,181</u>	<u>2.40%</u>

FUND : 20

CITY OF SAPULPA
SAPULPA MUNICIPAL AUTHORITY FUND
EXPENSE/APPROPRIATIONS SUMMARY BY FUNCTION & DEPARTMENT
FISCAL YEAR 16-17

0.00%

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
524-Water Treatment	Chemical Pumps	\$ 3,000
	Clear SCADA Annual Updates	10,000
	Filer Vacuum Pump	3,500
	Southwest Tank Annual Maintenance	30,053
	Town Tank Annual Maintenance	43,849
	Highway 97 Tank Annual Maintenance	11,737
	AGCW Annual Maintenance	2,505
	<u>\$ 104,644</u>	
525-Wastewater Treatment	North Pump Rebuild	\$ 7,517
	Winch	3,846
	10' Decanter Float	7,119
	Linear Actuator SBR Decant	1,095
	Polypropylene Sludge Dewatering Tiles	2,223
	10' Decanter Float	2,045
		<u>\$ 23,845</u>
590-Non - Departmental	A/C Unit for City Hall-split with General Fund	\$ 3,500
		<u>\$ 3,500</u>
Total SMA Fund Capital Outlay		<u>\$ 131,989</u>

DEBT SERVICE - DETAIL

523-Utility Collections	Lease with Pitney Bowes for Mail Sorter	\$ 5,016
		<u>\$ 5,016</u>
524-Water Treatment	Water Rights-Contract DACW56-886-C-0003 #1	\$ 30,500
	Water Rights-Contract DACW56-886-C-0003 #2	34,000
	Water Rights-Contract DACW56-02-WS-0001	144,000
	Water Rights-Contract DACW56-05-WS-0001	184,500
		<u>\$ 393,000</u>
590-Non-Departmental	SMA 2012 Refunding Series Revenue Bonds	\$ 1,632,550
	SMA 2013 Refunding Series Revenue Bonds	2,475,000
	Revenue Bond Trustee Fees	13,250
		<u>\$ 4,120,800</u>
Total SMA Fund Debt Service		<u>\$ 4,518,816</u>

NON OPERATING - DETAIL

910-Transfer Out: General	Supplemental Operating Funds Transfer	\$ 2,194,000
910S-Transfer Out: General	Return of Pledged Sales Tax	2,336,641
930-Transfer Out: Street & Alley	Supplemental Operating Funds Transfer	350,000
931-Transfer Out: Cemetery Maint	Supplemental Operating Funds Transfer	129,000
933-Transfer Out: Golf Course	Supplemental Operating Funds Transfer	460,000
934-Transfer Out: Library	Supplemental Operating Funds Transfer	237,000
935-Transfer Out: Parks & Recreation	Supplemental Operating Funds Transfer	282,000
946-Transfer Out: Water & Sewer Improv	Supplemental Operating Funds Transfer	245,000
		<u>\$ 6,233,641</u>
Total SMA Fund Non Operating		<u>\$ 6,233,641</u>

SAPULPA DEVELOPMENT AUTHORITY

CITY OF SAPULPA

05/31/2016

FUND: 15

SAPULPA DEVELOPMENT AUTHORITY

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

DESCRIPTION: *The purpose of this Trust is to promote the development of business and industry within and without the territorial limits of the City of Sapulpa and to provide additional employment and commerce which will benefit and strengthen the economy of the City of Sapulpa and the State of Oklahoma.*

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Miscellaneous						0.00%
4086	Reimbursements	\$ 30,000	\$ -	\$ -	\$ 30,000	100.00%
		<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>	100.00%
TOTAL RESOURCES/REVENUES		<u>\$30,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$30,000</u>	100.00%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	30,000	-	-	30,000	100.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>	100.00%
USE OF FUND BALANCE		\$ -	\$ -	\$ -	\$ -	0.00%
ESTIMATED BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	0.00%
ESTIMATED ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	0.00%

DEDICATED SALES TAX FUNDS

CITY OF SAPULPA

05/31/2016

FUND: 31

CEMETERY MAINTENANCE

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
REVENUES/RESOURCES:						
Charges for Service						
4050	Chapel Rates	\$ 75	\$ -	\$ -	\$ -	0.00%
4051	Maintenance (Openings & Closings)	37,100	34,000	35,050	34,000	-3.00%
4052	Lot Sales	32,900	32,000	37,000	32,000	-13.51%
		<u>\$ 70,075</u>	<u>\$ 66,000</u>	<u>\$ 72,050</u>	<u>\$ 66,000</u>	<u>-8.40%</u>
Interest:						
4081	Interest Earnings	\$ 304	\$ 150	\$ 299	\$ 200	-33.11%
		<u>\$ 304</u>	<u>\$ 150</u>	<u>\$ 299</u>	<u>\$ 200</u>	<u>-33.11%</u>
Miscellaneous:						
4080	Miscellaneous	\$ 50	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 151,093	\$ 146,619	\$ 149,603	\$ 146,040	-2.38%
4944	SMA	105,505	154,500	154,500	129,000	-16.50%
		<u>\$ 256,598</u>	<u>\$ 301,119</u>	<u>\$ 304,103</u>	<u>\$ 275,040</u>	<u>-9.56%</u>
TOTAL REVENUE/RESOURCES		<u>\$ 327,027</u>	<u>\$ 367,269</u>	<u>\$ 376,452</u>	<u>\$ 341,240</u>	<u>-9.35%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 284,335	\$ 315,353	\$ 291,155	\$ 326,279	12.06%
200	Materials & Supplies	25,216	32,200	24,029	27,300	13.61%
300	Other Services & Charges	28,670	35,965	24,131	35,765	48.21%
400	Capital Outlay	7,340	7,475	7,475	7,846	4.96%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	8,750	8,250	9,006	8,250	-8.39%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 354,311</u>	<u>\$ 399,243</u>	<u>\$ 355,796</u>	<u>\$ 405,440</u>	<u>13.95%</u>
CHANGE IN FUND BALANCE		<u>\$ (27,284)</u>	<u>\$ (31,974)</u>	<u>\$ 20,656</u>	<u>\$ (64,200)</u>	<u>-410.81%</u>
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 80,433</u>	<u>\$ 37,723</u>	<u>\$ 53,149</u>	<u>\$ 73,805</u>	<u>38.86%</u>
ESTIMATED ENDING FUND BALANCE		<u>\$ 53,149</u>	<u>\$ 5,749</u>	<u>\$ 73,805</u>	<u>\$ 9,605</u>	<u>-86.99%</u>

CAPITAL OUTLAY - DETAIL

Description	Amount
401-Equipment Steam Cleaner	\$ 4,950
401-Equipment Auto Lift	2,896
Total Capital Outlay	<u>\$ 7,846</u>

NON OPERATING - DETAIL

943-Transfer Out: Cem Perpetual Care Required Revenue (12.5%) Transfer	\$ 8,250
Total Non Operating	<u>\$ 8,250</u>

CITY OF SAPULPA

05/31/2016

FUND: 34

LIBRARY FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM SALES TAXES (2.5% OF THE SECOND AND THIRD PENNY), GRANTS, FINES, AND OTHER SOURCES FOR LIBRARY MAINTENANCE AND OPERATIONS.

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Intergovernmental:						
4031	State Aid Grant	\$ 17,087	\$ -	\$ 15,852	\$ -	-100.00%
4091	OK Dept of Libraries	2,529	-	2,425	-	-100.00%
		<u>\$ 19,616</u>	<u>\$ -</u>	<u>\$ 18,277</u>	<u>\$ -</u>	<u>-100.00%</u>
Fines & Forfeitures:						
4072	Book Fines	\$ 3,235	\$ 2,000	\$ 3,358	\$ 3,000	-10.66%
		<u>\$ 3,235</u>	<u>\$ 2,000</u>	<u>\$ 3,358</u>	<u>\$ 3,000</u>	<u>-10.66%</u>
Charges for Services:						
4050	Rental Fees	\$ 408	\$ 120	\$ 120	\$ 120	0.00%
		<u>\$ 408</u>	<u>\$ 120</u>	<u>\$ 120</u>	<u>\$ 120</u>	<u>0.00%</u>
Interest:						
4081	Interest Earnings	\$ 87	\$ 150	\$ 147	\$ 150	2.04%
		<u>\$ 87</u>	<u>\$ 150</u>	<u>\$ 147</u>	<u>\$ 150</u>	<u>2.04%</u>
Miscellaneous:						
4080	Miscellaneous	\$ 5,422	\$ 4,000	\$ 6,201	\$ 5,000	-19.37%
4082	Donations	3,539	-	848	-	-100.00%
4092	Grant - Private	-	-	6,150	-	-100.00%
		<u>\$ 8,961</u>	<u>\$ 4,000</u>	<u>\$ 13,199</u>	<u>\$ 5,000</u>	<u>-62.12%</u>
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 151,093	\$ 146,619	\$ 149,603	\$ 146,040	-2.38%
4944	SMA	272,586	209,000	209,000	237,000	13.40%
		<u>\$ 423,679</u>	<u>\$ 355,619</u>	<u>\$ 358,603</u>	<u>\$ 383,040</u>	<u>6.81%</u>
	TOTAL REVENUE/RESOURCES	<u>\$ 455,986</u>	<u>\$ 361,889</u>	<u>\$ 393,704</u>	<u>\$ 391,310</u>	<u>-0.61%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 274,504	\$ 292,432	\$ 274,462	\$ 301,370	9.80%
200	Materials & Supplies	17,459	12,600	18,143	15,000	-17.32%
300	Other Services & Charges	80,900	83,433	94,986	91,705	-3.45%
400	Capital Outlay	41,247	20,000	34,385	20,000	-41.84%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 414,110</u>	<u>\$ 408,465</u>	<u>\$ 421,976</u>	<u>\$ 428,075</u>	<u>1.45%</u>
CHANGE IN FUND BALANCE						
		\$ 41,876	\$ (46,576)	\$ (28,272)	\$ (36,765)	30.04%
ESTIMATED BEGINNING FUND BALANCE						
		\$ 29,999	\$ 50,625	\$ 71,875	\$ 43,603	-39.33%
ESTIMATED ENDING FUND BALANCE						
		\$ 71,875	\$ 4,049	\$ 43,603	\$ 6,838	-84.32%

CAPITAL OUTLAY - DETAIL

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

CITY OF SAPULPA

05/31/2016

FUND: 35

PARKS & RECREATION SERVICES

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM SALES TAX (5% OF THE SECOND AND THIRD PENNY) AND FROM OTHER SOURCES TO BE USED FOR PARKS AND RECREATIONAL SERVICES.

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
REVENUES/RESOURCES:						
Charges for Services:						
4054	Concession Revenue	\$ 6,300	\$ 5,500	\$ 5,602	\$ 6,000	7.10%
4062	Recreation Program Income	4,576	9,000	7,113	8,000	12.47%
4063	Admissions	883	600	1,012	1,000	-1.19%
4088	Rental Income	9,664	9,000	10,325	13,162	27.48%
		<u>\$ 21,423</u>	<u>\$ 24,100</u>	<u>\$ 24,052</u>	<u>\$ 28,162</u>	17.09%
Interest:						
4081	Interest Earnings	\$ 421	\$ 500	\$ 188	\$ 200	6.38%
		<u>\$ 421</u>	<u>\$ 500</u>	<u>\$ 188</u>	<u>\$ 200</u>	6.38%
Miscellaneous:						
4080	Miscellaneous	\$ 605	\$ -	\$ 1,164	\$ -	-100.00%
4086	Reimbursements	(4,430)	-	3,006	-	-100.00%
		<u>\$ (3,825)</u>	<u>\$ -</u>	<u>\$ 4,170</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 302,187	\$ 293,238	\$ 299,206	\$ 292,080	-2.38%
4944	SMA	219,465	270,000	270,000	282,000	4.44%
		<u>\$ 521,652</u>	<u>\$ 563,238</u>	<u>\$ 569,206</u>	<u>\$ 574,080</u>	0.86%
TOTAL REVENUE/RESOURCES		<u>\$ 539,671</u>	<u>\$ 587,838</u>	<u>\$ 597,616</u>	<u>\$ 602,442</u>	0.81%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 457,534	\$ 472,755	\$ 465,741	\$ 491,357	5.50%
200	Materials & Supplies	29,475	32,789	24,086	32,518	35.01%
300	Other Services & Charges	127,914	127,206	103,540	118,391	14.34%
400	Capital Outlay	11,017	8,250	8,003	4,809	-39.91%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 625,940</u>	<u>\$ 641,000</u>	<u>\$ 601,370</u>	<u>\$ 647,075</u>	7.60%
CHANGE IN FUND BALANCE		<u>\$ (86,269)</u>	<u>\$ (53,162)</u>	<u>\$ (3,754)</u>	<u>\$ (44,633)</u>	1088.95%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 157,962</u>	<u>\$ 70,096</u>	<u>\$ 71,693</u>	<u>\$ 67,939</u>	-5.24%
ESTIMATED RESERVED ENDING FUND BALANCE		<u>\$ 16,969</u>	<u>\$ 8,625</u>	<u>\$ 13,067</u>	<u>\$ 10,067</u>	-22.96%
ESTIMATED UNRESERVED ENDING FUND BALANCE		<u>\$ 54,724</u>	<u>\$ 8,309</u>	<u>\$ 54,872</u>	<u>\$ 13,239</u>	-75.87%

CAPITAL OUTLAY - DETAIL

Description	Amount
405-Facilities	
Kelly Lane Park Footgolf Course	\$ 2,000
Landscape Plantings	2,809
Total Capital Outlay	<u>\$ 4,809</u>

CITY OF SAPULPA

05/31/2016

FUND: 39

**ECONOMIC DEVELOPMENT SALES TAX FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 16-17**

DESCRIPTION: TO ACCOUNT FOR REVENUE RECEIVED FROM 1/2 % SALES TAX IN TULSA COUNTY AND EXPENDITURES FOR PROMOTING ECONOMIC DEVELOPMENT WITHIN THE AREA OF THE CITY OF SAPULPA LOCATED IN TULSA COUNTY

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
REVENUES/RESOURCES:						
Taxes						
4001	Sales Tax-.5 Tulsa County	\$ -	\$ -	\$ -	\$ 100,000	100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	100.00%
Interest:						
4081	Interest Earnings	\$ -	\$ -	\$ -	\$ 200	100.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	100.00%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,200</u>	100.00%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
CHANGE IN FUND BALANCE		\$ -	\$ -	\$ -	\$ 100,200	100.00%
ESTIMATED BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	0.00%
ESTIMATED ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ 100,200	100.00%

CITY OF SAPULPA

05/31/2016

FUND: 40

FIRE SALES TAX FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:					
Interest:					
4081 Interest Earnings	\$ 1,668	\$ 2,000	\$ 2,401	\$ 2,000	-16.70%
	<u>\$ 1,668</u>	<u>\$ 2,000</u>	<u>\$ 2,401</u>	<u>\$ 2,000</u>	<u>-16.70%</u>
Miscellaneous:					
4080 Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086 Reimbursements	-	-	-	-	0.00%
4087 Sale of Capital Assets	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:					
4910S General Fund (Sales Tax)	\$ 151,093	\$ 146,619	\$ 149,603	\$ 146,040	-2.38%
	<u>\$ 151,093</u>	<u>\$ 146,619</u>	<u>\$ 149,603</u>	<u>\$ 146,040</u>	<u>-2.38%</u>
TOTAL REVENUE/RESOURCES	<u>\$ 152,761</u>	<u>\$ 148,619</u>	<u>\$ 152,004</u>	<u>\$ 148,040</u>	<u>-2.61%</u>
EXPENDITURES/APPROPRIATIONS:					
100 Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200 Materials & Supplies	-	-	-	-	0.00%
300 Other Services & Charges	-	-	-	-	0.00%
400 Capital Outlay	29,932	80,469	157,011	203,800	29.80%
500 Debt Service	-	-	-	-	0.00%
900 Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 29,932</u>	<u>\$ 80,469</u>	<u>\$ 157,011</u>	<u>\$ 203,800</u>	<u>29.80%</u>
CHANGE IN FUND BALANCE	<u>\$ 122,829</u>	<u>\$ 68,150</u>	<u>\$ (5,007)</u>	<u>\$ (55,760)</u>	<u>1013.64%</u>
ESTIMATED BEGINNING FUND BALANCE	<u>\$ 376,728</u>	<u>\$ 434,784</u>	<u>\$ 499,557</u>	<u>\$ 494,550</u>	<u>-1.00%</u>
ESTIMATED ENDING FUND BALANCE	<u>\$ 499,557</u>	<u>\$ 502,934</u>	<u>\$ 494,550</u>	<u>\$ 438,790</u>	<u>-11.27%</u>

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	Equipment for Fire Marshall Safety Equipment Miscellaneous Equipment	\$ 6,800 30,000 20,000 <u>\$ 56,800</u>
402-Furniture	Miscellaneous Furniture including Mattresses & Recliners	\$ 20,000 <u>\$ 20,000</u>
403-Vehicles	Ford F-250 with Equipment Truck Vault	\$ 37,000 3,500 <u>\$ 40,500</u>
405-Facilities	Repair Drains at Central Station Central Station & Station #3 Remodeling	\$ 15,000 65,000 <u>\$ 80,000</u>
407-Books	Training Manuals Reporting System Software Upgrade	\$ 1,500 5,000 <u>\$ 6,500</u>
	Total Capital Outlay	<u>\$ 203,800</u>

FUND: 41

**CITY OF SAPULPA
POLICE SALES TAX FUND**

05/31/2016

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 16-17**

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

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:					
Interest:					
4081 Interest Earnings	\$ 138	\$ 300	\$ 254	\$ 275	8.27%
	<u>\$ 138</u>	<u>\$ 300</u>	<u>\$ 254</u>	<u>\$ 275</u>	8.27%
Miscellaneous:					
4080 Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086 Reimbursements	700	-	-	-	0.00%
4087 Sale of Capital Assets	-	-	-	-	0.00%
	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:					
4910S General Fund (Sales Tax)	\$ 151,093	\$ 146,619	\$ 149,603	\$ 146,040	-2.38%
	<u>\$ 151,093</u>	<u>\$ 146,619</u>	<u>\$ 149,603</u>	<u>\$ 146,040</u>	-2.38%
TOTAL REVENUE/RESOURCES	<u>\$ 151,931</u>	<u>\$ 146,919</u>	<u>\$ 149,857</u>	<u>\$ 146,315</u>	-2.36%
EXPENDITURES/APPROPRIATIONS:					
100 Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200 Materials & Supplies	-	-	-	-	0.00%
300 Other Services & Charges	-	-	-	-	0.00%
400 Capital Outlay	151,240	158,936	143,833	127,663	-11.24%
500 Debt Service	-	-	-	-	0.00%
900 Non Operating Expense	7,000	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 158,240</u>	<u>\$ 158,936</u>	<u>\$ 143,833</u>	<u>\$ 127,663</u>	-11.24%
CHANGE IN FUND BALANCE	<u>\$ (6,309)</u>	<u>\$ (12,017)</u>	<u>\$ 6,024</u>	<u>\$ 18,652</u>	209.63%
ESTIMATED BEGINNING FUND BALANCE	<u>\$ 62,742</u>	<u>\$ 58,813</u>	<u>\$ 56,433</u>	<u>\$ 62,457</u>	10.67%
ESTIMATED ENDING FUND BALANCE	<u>\$ 56,433</u>	<u>\$ 46,796</u>	<u>\$ 62,457</u>	<u>\$ 81,109</u>	29.86%

CAPITAL OUTLAY - DETAIL

Description	Amount
401-Equipment	
Campaign Hats	\$ 7,128
Emergency Equipment for 3 Units	13,800
SOT Equipment	12,500
Honor Guard Equipment	1,000
Ammo	10,000
Miscellaneous Equipment	10,000
K-9 & Equipment	25,117
	<u>\$ 79,545</u>
403-Vehicles	
2 Police Units	\$ 48,118
	<u>\$ 48,118</u>
Total Capital Outlay	<u>\$ 127,663</u>

CITY OF SAPULPA

05/31/2016

FUND: 44

MAJOR THOROUGHFARE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 52	\$ 250	\$ 365	\$ 300	-17.81%
		<u>\$ 52</u>	<u>\$ 250</u>	<u>\$ 365</u>	<u>\$ 300</u>	-17.81%
Miscellaneous:						
4080	Miscellaneous	\$ 1,305	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	7,382	6,710	34,160	-	-100.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ 8,687</u>	<u>\$ 6,710</u>	<u>\$ 34,160</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 302,187	\$ 293,238	\$ 299,206	\$ 292,080	-2.38%
		<u>\$ 302,187</u>	<u>\$ 293,238</u>	<u>\$ 299,206</u>	<u>\$ 292,080</u>	-2.38%
TOTAL REVENUE/RESOURCES		<u>\$ 310,926</u>	<u>\$ 300,198</u>	<u>\$ 333,731</u>	<u>\$ 292,380</u>	-12.39%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	37,239	30,000	5,000	15,000	200.00%
300	Other Services & Charges	202,042	267,710	263,210	245,000	-6.92%
400	Capital Outlay	50,400	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 289,681</u>	<u>\$ 297,710</u>	<u>\$ 268,210</u>	<u>\$ 260,000</u>	-3.06%
CHANGE IN FUND BALANCE		\$ 21,245	\$ 2,488	\$ 65,521	\$ 32,380	-50.58%
ESTIMATED BEGINNING FUND BALANCE		\$ 99,432	\$ 30,957	\$ 120,677	\$ 186,198	54.29%
ESTIMATED ENDING FUND BALANCE		\$ 120,677	\$ 33,445	\$ 186,198	\$ 218,578	17.39%

CITY OF SAPULPA

05/31/2016

FUND: 45

CAPITAL IMPROVEMENTS FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

DESCRIPTION: TO ACCOUNT FOR REVENUES FROM SALES TAX (10% OF THE SECOND AND THIRD PENNY) AND OTHER SOURCES AND EXPENDITURES FOR CAPITAL IMPROVEMENTS IN AN AMOUNT OF \$4,500 OR GREATER IN VALUE WITH AN ESTIMATED LIFE OF THREE YEARS OR MORE.

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:					
Interest:					
4081 Interest Earnings	\$ 384	\$ 200	\$ 675	\$ 400	-40.74%
	<u>\$ 384</u>	<u>\$ 200</u>	<u>\$ 675</u>	<u>\$ 400</u>	<u>-40.74%</u>
Miscellaneous:					
4080 Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4082 Donations	-	-	125,000	-	-100.00%
4203 Loan Proceeds	-	325,000	325,000	-	-100.00%
	<u>\$ -</u>	<u>\$ 325,000</u>	<u>\$ 450,000</u>	<u>\$ -</u>	<u>-100.00%</u>
Transfers In:					
4910S General Fund (Sales Tax)	\$ 604,376	\$ 586,476	\$ 598,413	\$ 584,160	-2.38%
4948 Water Resources	50,000	65,000	65,000	-	-100.00%
	<u>\$ 654,376</u>	<u>\$ 651,476</u>	<u>\$ 663,413</u>	<u>\$ 584,160</u>	<u>-11.95%</u>
TOTAL REVENUE/RESOURCES	<u>\$ 654,760</u>	<u>\$ 976,676</u>	<u>\$ 1,114,088</u>	<u>\$ 584,560</u>	<u>-47.53%</u>
EXPENDITURES/APPROPRIATIONS:					
100 Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200 Materials & Supplies	-	-	-	-	0.00%
300 Other Services & Charges	7,500	-	7,500	-	-100.00%
400 Capital Outlay	342,004	672,575	795,169	583,506	-26.62%
500 Debt Service	54,222	40,097	52,314	-	-100.00%
900 Non Operating Expense	342,000	385,000	385,000	-	-100.00%
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 745,726</u>	<u>\$ 1,097,672</u>	<u>\$ 1,239,983</u>	<u>\$ 583,506</u>	<u>-52.94%</u>
CHANGE IN FUND BALANCE	<u>\$ (90,966)</u>	<u>\$ (120,996)</u>	<u>\$ (125,895)</u>	<u>\$ 1,054</u>	<u>-100.84%</u>
ESTIMATED BEGINNING FUND BALANCE	<u>\$ 242,386</u>	<u>\$ 145,371</u>	<u>\$ 151,420</u>	<u>\$ 25,525</u>	<u>-83.14%</u>
ESTIMATED ENDING FUND BALANCE	<u>\$ 151,420</u>	<u>\$ 24,375</u>	<u>\$ 25,525</u>	<u>\$ 26,579</u>	<u>4.13%</u>

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
401-Equipment	508-City Garage	Heavy Duty Truck/Tractor Tire Changer
	530-Street & Alley	Dozer
	531-Cemetery	Mower
		<u>\$ 176,222</u>
403-Vehicles	517-Building Inspections	1/2 Ton, Regular Cab, 4WD Pickup
	525-Wastewater Treatment	1/2 Ton, Regular Cab, 4WD Pickup
	529-Stormwater Management	3/4 Ton, Crew Cab, 4WD Pickup w/ 8' Bed
	535-Park & Recreation	3/4 Ton, Crew Cab, 4WD Pickup
		<u>\$ 95,016</u>
404-Building & Fixtures	530-Street & Alley	Add on Break Room to Existing Building including Bathroom & Shower Facilities
	590-Non Departmental	Replace Roof at City Hall
		<u>\$ 85,000</u>
405B-Facilities-Contract	525-Wastewater Treatment	SBR #2 Membrane Replacement
		South Station Sluice Gate
		South Station Drive
		South Pump Rebuild
	530-Golf Course	Replace 1585' Cart Path
	546-Water & Sewer Maintenance	Replace 870' 8" Sewer Line & Manhole per recommendation from CMOM Audit
		120,000
		<u>\$ 227,268</u>
	Total Capital Outlay	<u>\$ 583,506</u>

CITY OF SAPULPA

05/31/2016

FUND: 46

WATER AND SEWER IMPROVEMENT FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 16-17

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM SALES TAX (10% OF THE SECOND AND THIRD PENNY) AND EXPENDITURES MADE FOR MAINTENANCE, OPERATIONS AND CAPITAL OUTLAY.

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 308	\$ 500	\$ 464	\$ 500	7.76%
		<u>\$ 308</u>	<u>\$ 500</u>	<u>\$ 464</u>	<u>\$ 500</u>	7.76%
Miscellaneous:						
4080	Miscellaneous	\$ 1,953	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	3,896	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	1,717	-	-100.00%
		<u>\$ 5,849</u>	<u>\$ -</u>	<u>\$ 1,717</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 604,376	\$ 586,476	\$ 598,413	\$ 584,160	-2.38%
4920	SMA	281,545	187,500	187,500	245,000	30.67%
4948	Water Resources	-	-	-	4,750	100.00%
		<u>\$ 885,921</u>	<u>\$ 773,976</u>	<u>\$ 785,913</u>	<u>\$ 833,910</u>	6.11%
TOTAL REVENUE/RESOURCES		<u>\$ 892,078</u>	<u>\$ 774,476</u>	<u>\$ 788,094</u>	<u>\$ 834,410</u>	5.88%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 496,628	\$ 604,841	\$ 508,223	\$ 595,970	17.27%
200	Materials & Supplies	52,358	64,297	38,912	58,510	50.36%
300	Other Services & Charges	291,028	269,122	290,466	291,468	0.34%
400	Capital Outlay	6,159	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 846,173</u>	<u>\$ 938,260</u>	<u>\$ 837,601</u>	<u>\$ 945,948</u>	12.94%
CHANGE IN FUND BALANCE		\$ 45,905	\$ (163,784)	\$ (49,507)	\$ (111,538)	125.30%
ESTIMATED BEGINNING FUND BALANCE		\$ 131,082	\$ 179,102	\$ 176,987	\$ 127,480	-27.97%
ESTIMATED ENDING FUND BALANCE		\$ 176,987	\$ 15,318	\$ 127,480	\$ 15,942	-87.49%

CITY OF SAPULPA

05/31/2016

FUND: 48

WATER RESOURCES FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM SALES TAX (20% OF THE SECOND AND THIRD PENNY) AND EXPENDITURES MADE FOR WATER SYSTEMS CAPITAL IMPROVEMENTS INCLUDING DEBT SERVICE.

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 296	\$ 250	\$ 222	\$ 250	12.61%
		<u>\$ 296</u>	<u>\$ 250</u>	<u>\$ 222</u>	<u>\$ 250</u>	12.61%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 1,208,746	\$ 1,172,953	\$ 1,196,826	\$ 1,168,321	-2.38%
4920	SMA	-	-	-	-	0.00%
4948	Water Resources	-	-	-	-	
		<u>\$ 1,208,746</u>	<u>\$ 1,172,953</u>	<u>\$ 1,196,826</u>	<u>\$ 1,168,321</u>	-2.38%
TOTAL REVENUE/RESOURCES		<u>\$ 1,209,042</u>	<u>\$ 1,173,203</u>	<u>\$ 1,197,048</u>	<u>\$ 1,168,571</u>	-2.38%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	14,500	6,522	65,500	904.29%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	1,194,000	1,225,000	1,225,000	954,750	-22.06%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 1,194,000</u>	<u>\$ 1,239,500</u>	<u>\$ 1,231,522</u>	<u>\$ 1,020,250</u>	-17.16%
CHANGE IN FUND BALANCE		\$ 15,042	\$ (66,297)	\$ (34,474)	\$ 148,321	-530.24%
ESTIMATED BEGINNING FUND BALANCE		\$ 87,420	\$ 102,098	\$ 102,462	\$ 67,988	-33.65%
ESTIMATED ENDING FUND BALANCE		\$ 102,462	\$ 35,801	\$ 67,988	\$ 216,309	218.16%

CAPITAL OUTLAY - DETAIL

Description	Amount
405-Facilities	
Replace 124 5/8" Meters w/Auto Read	\$ 19,325
Retro Fit 304 5/8" Meters w/Auto Read	42,525
Replace 6 1" Meters w/Auto Read	1,650
Replace 15 1" Meters w/Auto Read	2,000
Total Capital Outlay	<u>\$ 65,500</u>

NON OPERATING - DETAIL

920-Transfer Out: SMA	Supplemental for Debt Service & Capital Purchases	\$ 950,000
946-Transfer Out: Water & Sewer Impr	Supplemental for Overtime for Meter Replacemen	4,750
	Total Non Operating	<u>\$ 954,750</u>

CITY OF SAPULPA

05/31/2016

FUND: 65

STREET IMPROVEMENT SALES TAX FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM 1/2 CENT DEDICATED SALES TAX, TRANSFERS MADE TO THE SINKING FUND FOR DEBT SERVICE PAYMENTS, AND EXPENDITURES MADE FOR CAPITAL OUTLAY.

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 700	\$ 2,500	\$ 830	\$ 800	-3.61%
		<u>\$ 700</u>	<u>\$ 2,500</u>	<u>\$ 830</u>	<u>\$ 800</u>	-3.61%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 1,510,933	\$ 1,466,191	\$ 1,496,032	\$ 1,460,401	-2.38%
4920	SMA	225,000	-	-	-	0.00%
4963	Series 2014 Street Cap Rev Bond	34,868	-	-	-	0.00%
		<u>\$ 1,770,801</u>	<u>\$ 1,466,191</u>	<u>\$ 1,496,032</u>	<u>\$ 1,460,401</u>	-2.38%
TOTAL REVENUES/RESOURCES		<u>\$ 1,771,501</u>	<u>\$ 1,468,691</u>	<u>\$ 1,496,862</u>	<u>\$ 1,461,201</u>	-2.38%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	602,037	252,932	398,973	75,000	-81.20%
400	Capital Outlay	461,609	337,953	282,184	864,600	206.40%
500	Debt Service	1,352,543	859,621	721,442	660,521	-8.44%
900	Non Operating Expense	19,761	9,764	9,764	-	-100.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 2,435,950</u>	<u>\$ 1,460,270</u>	<u>\$ 1,412,363</u>	<u>\$ 1,600,121</u>	13.29%
CHANGE IN FUND BALANCE		<u>\$ (664,449)</u>	<u>\$ 8,421</u>	<u>\$ 84,499</u>	<u>\$ (138,920)</u>	-264.40%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 1,174,134</u>	<u>\$ 2,648</u>	<u>\$ 509,685</u>	<u>\$ 594,184</u>	16.58%
ESTIMATED ENDING FUND BALANCE		<u>\$ 509,685</u>	<u>\$ 11,069</u>	<u>\$ 594,184</u>	<u>\$ 455,264</u>	-23.38%

CAPITAL OUTLAY - DETAIL

Description	Amount
405A-Facilities-In House	
Pave W Bird Street (Hwy 97 to N Main)	\$ 97,927
Reconstruct Wildwood Circle	51,000
Pave W Courtney (S Muskogee to Independence)	13,173
	<u>\$ 162,100</u>
405B-Facilities-Contract	
Replace Sahoma Lake Road Bridge	\$ 635,000
10% City Share TSU Crossing Signals	-
81st East of New Sapulpa Road	27,500
	<u>\$ 662,500</u>
405C-Facilities-R-O-W Acquisitions	
Right of Way Acquisitions for Bird Street Proj	\$ 25,000
	<u>\$ 25,000</u>
405D-Facilities-Utility Relocations	
Utility Relocations for Bird Street Project	\$ 15,000
	<u>\$ 15,000</u>
Total Capital Outlay	<u>\$ 864,600</u>

DEBT SERVICE - DETAIL

565-Street Impr Sales Tax	Series 2014 Capital Improvement Revenue Bonds	\$ 628,078
	Revenue Bond Trustee Fees	5,500
	Lease with First United Bank for Asphalt Paver & Distributor	26,943
	Total Debt Service	<u>\$ 660,521</u>

CITY OF SAPULPA

05/31/2016

FUND: 67 SERIES 1998 CAPITAL IMPROVEMENT SALES TAX FUND
 REVENUE/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
 FISCAL YEAR 16-17

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM 1/2 CENT DEDICATED SALES TAX, TRANSFERS MADE TO THE TRUSTEE BANK FOR DEBT SERVICE PAYMENTS AND FOR ADDITIONAL SEWER SYSTEM CAPITAL IMPROVEMENT PROJECTS USING EXCESS MONIES OVER THAT NEEDED FOR ANNUAL DEBT SERVICE.

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 548	\$ 200	\$ 509	\$ 500	-1.77%
		<u>\$ 548</u>	<u>\$ 200</u>	<u>\$ 509</u>	<u>\$ 500</u>	<u>-1.77%</u>
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:						
4910S	General Fund (Sales Tax)	\$ 1,510,933	\$ 1,466,191	\$ 1,496,032	\$ 1,460,401	-2.38%
4920	SMA	-	-	-	-	0.00%
		<u>\$ 1,510,933</u>	<u>\$ 1,466,191</u>	<u>\$ 1,496,032</u>	<u>\$ 1,460,401</u>	<u>-2.38%</u>
TOTAL REVENUES/RESOURCES		<u>\$ 1,511,481</u>	<u>\$ 1,466,391</u>	<u>\$ 1,496,541</u>	<u>\$ 1,460,901</u>	<u>-2.38%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	1,450,000	1,610,000	1,610,000	1,480,000	-8.07%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 1,450,000</u>	<u>\$ 1,610,000</u>	<u>\$ 1,610,000</u>	<u>\$ 1,480,000</u>	<u>-8.07%</u>
CHANGE IN FUND BALANCE		<u>\$ 61,481</u>	<u>\$ (143,609)</u>	<u>\$ (113,459)</u>	<u>\$ (19,099)</u>	<u>-83.17%</u>
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 107,449</u>	<u>\$ 168,186</u>	<u>\$ 168,930</u>	<u>\$ 55,471</u>	<u>-67.16%</u>
ESTIMATED ENDING FUND BALANCE		<u>\$ 168,930</u>	<u>\$ 24,577</u>	<u>\$ 55,471</u>	<u>\$ 36,372</u>	<u>-34.43%</u>

NON OPERATING - DETAIL

920-Transfer Out: SMA	Supplemental for Debt Service	\$ 1,480,000
	Total Non Operating	<u>\$ 1,480,000</u>

STATUTORY SPECIAL FUNDS

CITY OF SAPULPA

05/31/2016

FUND: 29

STORMWATER MANAGEMENT FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Licenses & Permits:						
4069	Erosion/Sediment Control Permit	\$ 1,330	\$ 1,000	\$ 1,145	\$ 1,100	-3.93%
		<u>\$ 1,330</u>	<u>\$ 1,000</u>	<u>\$ 1,145</u>	<u>\$ 1,100</u>	<u>-3.93%</u>
Charges for Services:						
4066	Stormwater Mgmt Fee-Residential	\$ 347,932	\$ 364,000	\$ 366,246	\$ 360,000	-1.71%
4067	Stormwater Mgmt Fee-Non-Residential	512,655	509,000	516,120	515,000	-0.22%
		<u>\$ 860,587</u>	<u>\$ 873,000</u>	<u>\$ 882,366</u>	<u>\$ 875,000</u>	<u>-0.83%</u>
Interest:						
4081	Interest Earnings	\$ 2,834	\$ 4,000	\$ 1,676	\$ 2,000	19.33%
		<u>\$ 2,834</u>	<u>\$ 4,000</u>	<u>\$ 1,676</u>	<u>\$ 2,000</u>	<u>19.33%</u>
Miscellaneous:						
4080	Miscellaneous	\$ 20,556	\$ 18,000	\$ 19,850	\$ 19,000	-4.28%
4086	Reimbursements	-	-	24,922	-	-100.00%
4092	Grant - Private	-	-	-	-	0.00%
		<u>\$ 20,556</u>	<u>\$ 18,000</u>	<u>\$ 44,772</u>	<u>\$ 19,000</u>	<u>-57.56%</u>
Transfers In:						
4920	SMA	\$ 167	\$ -	\$ -	\$ -	0.00%
		<u>\$ 167</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL REVENUES/RESOURCES		<u>\$ 885,474</u>	<u>\$ 896,000</u>	<u>\$ 929,959</u>	<u>\$ 897,100</u>	<u>-3.53%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 122,661	\$ 149,747	\$ 119,833	\$ 144,460	20.55%
200	Materials & Supplies	13,633	45,522	15,725	30,034	91.00%
300	Other Services & Charges	83,294	127,517	132,894	130,972	-1.45%
400	Capital Outlay	69,813	607,663	885,830	485,400	-45.20%
500	Debt Service	481	-	-	-	0.00%
900	Non Operating Expense	488,546	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 778,428</u>	<u>\$ 930,449</u>	<u>\$ 1,154,282</u>	<u>\$ 790,866</u>	<u>-31.48%</u>
CHANGE IN FUND BALANCE		<u>\$ 107,046</u>	<u>\$ (34,449)</u>	<u>\$ (224,323)</u>	<u>\$ 106,234</u>	<u>-147.36%</u>
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 611,633</u>	<u>\$ 159,879</u>	<u>\$ 718,679</u>	<u>\$ 494,356</u>	<u>-31.21%</u>
ESTIMATED ENDING FUND BALANCE		<u>\$ 718,679</u>	<u>\$ 125,430</u>	<u>\$ 494,356</u>	<u>\$ 600,590</u>	<u>21.49%</u>

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	Underground Utility Locator	\$ 2,000
	Mini Excavator	25,000
		<u>\$ 27,000</u>
405B-Facilities-Contract	Curb & Gutter & Drainage Improvement	
	Portion of Cobb Street Project (Fund 63)	\$ 333,400
	Curb & Gutter & Drainage Improvement	
	Portion of East Bird Str Proj (Fund 65)	125,000
		<u>\$ 458,400</u>
	Total Capital Outlay	<u>\$ 485,400</u>

CITY OF SAPULPA

05/31/2016

FUND: 30

STREET & ALLEY

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
REVENUES/RESOURCES:						
Taxes:						
4006	Motor Vehicle Tax	\$ 158,032	\$ 150,000	\$ 148,332	\$ 150,000	1.12%
4007	Gasoline Excise Tax	38,622	37,800	37,242	37,500	0.69%
		<u>\$ 196,654</u>	<u>\$ 187,800</u>	<u>\$ 185,574</u>	<u>\$ 187,500</u>	1.04%
Interest:						
4081	Interest Earnings	\$ 179	\$ 400	\$ 414	\$ 400	-3.38%
		<u>\$ 179</u>	<u>\$ 400</u>	<u>\$ 414</u>	<u>\$ 400</u>	-3.38%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ 589	\$ -	-100.00%
4086	Reimbursements	2,598	-	453	-	-100.00%
4087	Sale of Capital Assets	-	-	22,028	-	-100.00%
		<u>\$ 2,598</u>	<u>\$ -</u>	<u>\$ 23,070</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4920	SMA	\$ 489,215	\$ 452,000	\$ 452,000	\$ 350,000	-22.57%
4944	Major Thoroughfare	-	-	-	-	0.00%
4945	CIP	-	-	-	-	0.00%
		<u>\$ 489,215</u>	<u>\$ 452,000</u>	<u>\$ 452,000</u>	<u>\$ 350,000</u>	-22.57%
TOTAL REVENUE/RESOURCES		<u>\$ 688,646</u>	<u>\$ 640,200</u>	<u>\$ 661,058</u>	<u>\$ 537,900</u>	-18.63%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 479,727	\$ 556,332	\$ 497,542	\$ 579,436	16.46%
200	Materials & Supplies	52,952	73,500	42,120	58,000	37.70%
300	Other Services & Charges	48,268	64,600	59,075	60,600	2.58%
400	Capital Outlay	44,894	17,380	17,300	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 625,841</u>	<u>\$ 711,812</u>	<u>\$ 616,037</u>	<u>\$ 698,036</u>	13.31%
CHANGE IN FUND BALANCE		\$ 62,805	\$ (71,612)	\$ 45,021	\$ (160,136)	-455.69%
ESTIMATED BEGINNING FUND BALANCE		\$ 62,590	\$ 76,552	\$ 125,395	\$ 170,416	35.90%
ESTIMATED ENDING FUND BALANCE		\$ 125,395	\$ 4,940	\$ 170,416	\$ 10,280	-93.97%

CITY OF SAPULPA

05/31/2016

FUND: 32

HUNTING & FISHING

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Licenses & Permits:						
4049	Short/Long	\$ (7)	\$ -	\$ -	\$ -	0.00%
4050	Trout Fishing Permits	7,133	7,000	7,578	7,000	-7.63%
4050.0	Trout Permits - Vendor Sales	385	-	1,713	-	-100.00%
4050.02	Fishing Permits	8,446	5,000	9,602	9,000	-6.27%
4050.02A	Fishing Permits- Vendor Sales	-	-	200	-	-100.00%
4050.03	Hunting Permits	-	-	50	-	-100.00%
4053	Catfish/Panfish Permits	7,819	7,000	8,288	8,000	-3.47%
4053C	Catfish/Panfish Permits - Vendor Sales	3,356	1,000	-	-	0.00%
		<u>\$ 27,132</u>	<u>\$ 20,000</u>	<u>\$ 27,431</u>	<u>\$ 24,000</u>	-12.51%
Charges for Services:						
4054	Camping Fees	\$ 22,218	\$ 22,000	\$ 21,729	\$ 25,350	16.66%
		<u>\$ 22,218</u>	<u>\$ 22,000</u>	<u>\$ 21,729</u>	<u>\$ 25,350</u>	16.66%
Interest:						
4081	Interest Earnings	\$ 91	\$ 100	\$ 117	\$ 100	-14.53%
		<u>\$ 91</u>	<u>\$ 100</u>	<u>\$ 117</u>	<u>\$ 100</u>	-14.53%
Miscellaneous:						
4080	Miscellaneous	\$ 14	\$ -	\$ 187	\$ -	-100.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 14</u>	<u>\$ -</u>	<u>\$ 187</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4920	SMA	\$ -	\$ 8,400	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ 8,400</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 49,455</u>	<u>\$ 50,500</u>	<u>\$ 49,464</u>	<u>\$ 49,450</u>	-0.03%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 13,388	\$ 16,000	\$ 13,371	\$ 16,000	19.66%
200	Materials & Supplies	2,238	2,250	719	2,250	212.93%
300	Other Services & Charges	14,345	25,936	18,921	22,000	16.27%
400	Capital Outlay	17,547	17,550	30,124	24,550	-18.50%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 47,518</u>	<u>\$ 61,736</u>	<u>\$ 63,135</u>	<u>\$ 64,800</u>	2.64%
CHANGE IN FUND BALANCE		<u>\$ 1,937</u>	<u>\$ (11,236)</u>	<u>\$ (13,671)</u>	<u>\$ (15,350)</u>	12.28%
ESTIMATED BEGINNING FUND BALANCE		<u>\$ 32,256</u>	<u>\$ 12,299</u>	<u>\$ 34,193</u>	<u>\$ 20,522</u>	-39.98%
ESTIMATED ENDING FUND BALANCE		<u>\$ 34,193</u>	<u>\$ 1,063</u>	<u>\$ 20,522</u>	<u>\$ 5,172</u>	-74.80%

CAPITAL OUTLAY - DETAIL

	Description	Amount
405-Facilities	Perimeter Safety Fencing at RV Park	\$ 7,000
		<u>\$ 7,000</u>
405A-Fish Stockings	Trout Stocking	\$ 10,000
	Catfish Stocking	7,550
	<u>\$ 17,550</u>	
Total Capital Outlay		<u>\$ 24,550</u>

CITY OF SAPULPA

05/31/2016

FUND: 33

GOLF COURSE

REVENUES/RESOURCES AND EXPENSES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:					
Charges for Services:					
4049 Short/Long	\$ 14	\$ -	\$ -	\$ -	0.00%
4050 Golf Fees	86,473	101,113	89,025	95,000	6.71%
4050-2 Golf Membership Revenue	48,059	59,022	57,571	55,000	-4.47%
4054 Concession Revenue	73,649	81,059	81,758	82,000	0.30%
4055 Surcharge - Capital Improvements	35,860	35,815	38,391	37,000	-3.62%
4063 Trail Fees	567	1,023	350	350	0.00%
4064 Cart Rental Fees	67,024	77,966	67,984	68,000	0.02%
4065 Driving Range Fees	6,461	7,461	6,394	6,400	0.09%
	<u>\$ 318,107</u>	<u>\$ 363,459</u>	<u>\$ 341,473</u>	<u>\$ 343,750</u>	<u>0.67%</u>
Interest:					
4081 Interest Earnings	\$ 60	\$ 300	\$ 63	\$ 75	19.05%
	<u>\$ 60</u>	<u>\$ 300</u>	<u>\$ 63</u>	<u>\$ 75</u>	<u>19.05%</u>
Miscellaneous:					
4080 Miscellaneous	\$ 3,075	\$ -	\$ 23	\$ -	-100.00%
4083 Pro Shop Sales	34,487	39,907	34,768	35,000	
4086 Reimbursements	800	-	200	-	
4087 Sale of Capital Assets	-	-	-	-	
4900 Contributed Capital Revenue	61,939	-	-	-	0.00%
	<u>\$ 100,301</u>	<u>\$ 39,907</u>	<u>\$ 34,991</u>	<u>\$ 35,000</u>	<u>0.03%</u>
Transfers In:					
4920 SMA	\$ 328,255	\$ 385,000	\$ 385,000	\$ 460,000	19.48%
	<u>\$ 328,255</u>	<u>\$ 385,000</u>	<u>\$ 385,000</u>	<u>\$ 460,000</u>	<u>19.48%</u>
TOTAL REVENUE/RESOURCES	<u>\$ 746,723</u>	<u>\$ 788,666</u>	<u>\$ 761,527</u>	<u>\$ 838,825</u>	<u>10.15%</u>
EXPENDITURES/APPROPRIATIONS:					
100 Personnel Services	\$ 469,030	\$ 475,977	\$ 450,576	\$ 496,480	10.19%
200 Materials & Supplies	141,538	155,775	152,029	157,290	3.46%
300 Other Services & Charges	64,136	68,955	71,709	76,472	6.64%
400 Capital Outlay	167,847	-	-	6,553	100.00%
500 Debt Service	3,366	44,636	44,636	44,636	0.00%
900 Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 845,917</u>	<u>\$ 745,343</u>	<u>\$ 718,950</u>	<u>\$ 781,431</u>	<u>8.69%</u>
CHANGE IN FUND BALANCE	<u>-\$99,194</u>	<u>\$43,323</u>	<u>\$42,577</u>	<u>\$57,394</u>	<u>34.80%</u>
ESTIMATED BEGINNING DESIGNATED FUND BALANCE	<u>\$56,273</u>	<u>\$62,828</u>	<u>\$64,978</u>	<u>\$103,369</u>	<u>59.08%</u>
ESTIMATED BEGINNING UNRESERVED FUND BALANCE	<u>\$97,934</u>	<u>\$2,195</u>	<u>-\$9,965</u>	<u>-\$5,779</u>	<u>-42%</u>
ESTIMATED BEGINNING TOTAL FUND BALANCE	<u>\$154,207</u>	<u>\$65,023</u>	<u>\$55,013</u>	<u>\$97,590</u>	<u>77.39%</u>
ESTIMATED ENDING DESIGNATED FUND BALANCE	<u>\$64,978</u>	<u>\$98,643</u>	<u>\$103,369</u>	<u>\$140,369</u>	<u>35.79%</u>
ESTIMATED ENDING UNRESERVED FUND BALANCE	<u>-\$9,965</u>	<u>\$9,703</u>	<u>-\$5,779</u>	<u>\$14,615</u>	<u>-352.90%</u>
ESTIMATED ENDING TOTAL FUND BALANCE	<u>\$55,013</u>	<u>\$108,346</u>	<u>\$97,590</u>	<u>\$154,984</u>	<u>58.81%</u>

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	Gas Powered Utility Cart	\$ 6,553
	Total Capital Outlay	<u>\$ 6,553</u>

DEBT SERVICE - DETAIL

501D-Note Payments	Lease Payment with American Heritage Bank foR Golf Carts	\$ 44,636
	Total Debt Service	<u>\$ 44,636</u>

CITY OF SAPULPA

05/31/2016

FUND: 36

SAPULPA AQUATICS CENTER FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
REVENUES/RESOURCES:						
Charges for Service:						
4050	Rental Income	\$ 18,308	\$ 12,985	\$ 14,951	\$ 15,367	2.78%
4062	Swimming Pool Fees	68,719	\$ 77,951	\$ 64,449	\$ 82,044	
4063	Aquatics Program Income	12,324	14,847	11,405	12,531	9.87%
4064	Season Passes	9,760	10,960	10,014	13,585	
		<u>\$ 109,111</u>	<u>\$ 116,743</u>	<u>\$ 100,819</u>	<u>\$ 123,527</u>	22.52%
Interest:						
4081	Interest Earnings	\$ 33	\$ 55	\$ 27	\$ 30	11.11%
		<u>\$ 33</u>	<u>\$ 55</u>	<u>\$ 27</u>	<u>\$ 30</u>	11.11%
Miscellaneous:						
4049	Short & Long	\$ 121	\$ 25	\$ 123	\$ 25	-79.67%
4054	Concession Revenue	\$ 41,414	\$ 41,359	\$ 39,821	\$ 38,867	-2.40%
4080	Miscellaneous	\$ 44	\$ -	\$ 65	\$ -	-100.00%
4082	Donations	-	24,000	28,884	-	-100.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ 41,579</u>	<u>\$ 65,384</u>	<u>\$ 68,893</u>	<u>\$ 38,892</u>	-43.55%
Transfers In:						
4944	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 150,723</u>	<u>\$ 182,182</u>	<u>\$ 169,739</u>	<u>\$ 162,449</u>	-4.29%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 90,712	\$ 99,680	\$ 100,404	\$ 102,980	2.57%
200	Materials & Supplies	40,886	36,698	38,703	36,805	-4.90%
300	Other Services & Charges	16,220	32,574	32,180	15,925	-50.51%
400	Capital Outlay	2,494	3,150	-	3,150	100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	5,400	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 150,312</u>	<u>\$ 177,502</u>	<u>\$ 171,287</u>	<u>\$ 158,860</u>	-7.26%
CHANGE IN FUND BALANCE		\$ 411	\$ 4,680	\$ (1,548)	\$ 3,589	-331.85%
ESTIMATED BEGINNING FUND BALANCE		\$ 10,003	\$ 173	\$ 10,414	\$ 8,866	-14.86%
ESTIMATED ENDING FUND BALANCE		\$ 10,414	\$ 4,853	\$ 8,866	\$ 12,455	40.48%

CAPITAL OUTLAY - DETAIL

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

CITY OF SAPULPA

05/31/2016

FUND: 37

PARKS AND RECREATION CAPITAL FUND REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY FISCAL YEAR 16-17

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

			Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:							
Interest:							
4081	Interest Earnings		\$ 46	\$ 45	\$ 100	\$ 100	0.00%
			<u>\$ 46</u>	<u>\$ 45</u>	<u>\$ 100</u>	<u>\$ 100</u>	0.00%
Transfers In							
4910	Transfer In: General Fund		\$ 28,525	\$ 15,000	\$ 18,175	\$ 12,000	-33.98%
			<u>\$ 28,525</u>	<u>\$ 15,000</u>	<u>\$ 18,175</u>	<u>\$ 12,000</u>	-33.98%
TOTAL REVENUE/RESOURCES			<u>\$ 28,571</u>	<u>\$ 15,045</u>	<u>\$ 18,275</u>	<u>\$ 12,100</u>	-33.79%
EXPENDITURES/APPROPRIATIONS:							
100	Personnel Services		\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies		-	-	-	-	0.00%
300	Other Services & Charges		2,240	-	-	-	0.00%
400	Capital Outlay		15,609	31,900	19,400	28,775	48.32%
500	Debt Service		-	-	-	-	0.00%
900	Non Operating Expense		-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS			<u>\$ 17,849</u>	<u>\$ 31,900</u>	<u>\$ 19,400</u>	<u>\$ 28,775</u>	48.32%
CHANGE IN FUND BALANCE			<u>\$ 10,722</u>	<u>\$ (16,855)</u>	<u>\$ (1,125)</u>	<u>\$ (16,675)</u>	1382.22%
ESTIMATED BEGINNING FUND BALANCE			<u>\$ 9,716</u>	<u>\$ 18,346</u>	<u>\$ 20,438</u>	<u>\$ 19,313</u>	-5.50%
ESTIMATED ENDING FUND BALANCE			<u>\$ 20,438</u>	<u>\$ 1,491</u>	<u>\$ 19,313</u>	<u>\$ 2,638</u>	-86.34%

CAPITAL OUTLAY - DETAIL

	Description	Amount
401-Equipment	3 Syber-Tech Waste Collection Units	\$ 9,375
		<u>\$ 9,375</u>
404-Building & Fixtures	Exterior Work at BTW	\$ 7,200
	HVAC Unit for Youth Sports Complex	4,500
		<u>\$ 11,700</u>
405-Facilities	Kelly Lane Park Playground	\$ 5,200
	Girls Softball Field Work	2,500
		<u>\$ 7,700</u>
	Total Capital Outlay	<u>\$ 28,775</u>

CITY OF SAPULPA

05/31/2016

FUND: 38

PARKS DEVELOPMENT FUND

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 16-17**

DESCRIPTION: TO ACCOUNT FOR REVENUE RECEIVED FROM HOTEL/MOTEL TAX AND EXPENDITURES FOR THE ACQUISITION OF NEW PARK LANDS AND/OR MAKING OFF-SITE AND ON-SITE CAPITAL IMPROVEMENTS TO PARKS NOW BELONGING TO, OR HEREAFTER ACQUIRED BY THE CITY.

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 8	\$ 25	\$ 28	\$ 25	-10.71%
		<u>\$ 8</u>	<u>\$ 25</u>	<u>\$ 28</u>	<u>\$ 25</u>	-10.71%
Transfers In:						
4959	Transfer In: Hotel/Motel Tax	\$ 42,042	\$ 42,188	\$ 45,294	\$ 44,063	-2.72%
		<u>\$ 42,042</u>	<u>\$ 42,188</u>	<u>\$ 45,294</u>	<u>\$ 44,063</u>	-2.72%
TOTAL REVENUE/RESOURCES		<u>\$ 42,050</u>	<u>\$ 42,213</u>	<u>\$ 45,322</u>	<u>\$ 44,088</u>	-2.72%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	40,000	40,000	40,000	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	47,197	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 47,197</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	0.00%
CHANGE IN FUND BALANCE		\$ (5,147)	\$ 2,213	\$ 5,322	\$ 4,088	-23.19%
ESTIMATED BEGINNING FUND BALANCE		\$ 6,851	\$ 252	\$ 1,704	\$ 7,026	312.32%
ESTIMATED ENDING FUND BALANCE		\$ 1,704	\$ 2,465	\$ 7,026	\$ 11,114	58.18%

CAPITAL OUTLAY - DETAIL

Description	Amount
405-Facilities	
Kelly Lane Playground Replacement	\$ 40,000
Total Capital Outlay	<u>\$ 40,000</u>

CITY OF SAPULPA

05/31/2016

FUND: 42

FEDERAL SEIZURES AND FORFEITURES FUND

**REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 16-17**

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

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 435	\$ 360	\$ 405	\$ 300	-25.93%
		<u>\$ 435</u>	<u>\$ 360</u>	<u>\$ 405</u>	<u>\$ 300</u>	-25.93%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4947	Seized & Forfeiture Revenue	\$ 70,712	\$ -	\$ -	\$ -	0.00%
		<u>\$ 70,712</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 71,147</u>	<u>\$ 360</u>	<u>\$ 405</u>	<u>\$ 300</u>	-25.93%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	30,468	75,000	-	28,000	100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 30,468</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 28,000</u>	100.00%
CHANGE IN FUND BALANCE		\$ 40,679	\$ (74,640)	\$ 405	\$ (27,700)	-6939.51%
ESTIMATED BEGINNING FUND BALANCE		\$ 79,178	\$ 100,950	\$ 119,857	\$ 120,262	0.34%
ESTIMATED ENDING FUND BALANCE		\$ 119,857	\$ 26,310	\$ 120,262	\$ 92,562	-23.03%

CAPITAL OUTLAY - DETAIL

Description	Amount
403-Vehicles	
1 Police Unit	\$ 28,000
Total Capital Outlay	<u>\$ 28,000</u>

CITY OF SAPULPA

05/31/2016

FUND: 43

CEMETERY PERPETUAL CARE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM 12.5% (TWELVE AND ONE-HALF PERCENT) OF CEMETERY LOT SALES AND INTERMENTS, PER TITLE 11, SECTION 26-109 OKLAHOMA STATE STATUTE. THE PRINCIPAL CAN ONLY BE USED FOR THE PURCHASE OF LAND AND FOR MAKING CAPITAL IMPROVEMENTS AS DEFINED IN TITLE 11, SECTION 17-110, OKLAHOMA STATE STATUTES.

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Earnings	\$ 109	\$ 100	\$ 103	\$ 75	-27.18%
		<u>\$ 109</u>	<u>\$ 100</u>	<u>\$ 103</u>	<u>\$ 75</u>	<u>-27.18%</u>
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4087	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:						
4931	Cemetery Maintenance Fund	\$ 8,750	\$ 8,250	\$ 9,006	\$ 8,250	-8.39%
		<u>\$ 8,750</u>	<u>\$ 8,250</u>	<u>\$ 9,006</u>	<u>\$ 8,250</u>	<u>-8.39%</u>
TOTAL REVENUE/RESOURCES		<u>\$ 8,859</u>	<u>\$ 8,350</u>	<u>\$ 9,109</u>	<u>\$ 8,325</u>	<u>-8.61%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	12,928	24,100	31,842	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 12,928</u>	<u>\$ 24,100</u>	<u>\$ 31,842</u>	<u>\$ -</u>	<u>-100.00%</u>
CHANGE IN FUND BALANCE		\$ (4,069)	\$ (15,750)	\$ (22,733)	\$ 8,325	-136.62%
ESTIMATED BEGINNING FUND BALANCE		\$ 36,995	\$ 26,134	\$ 32,926	\$ 10,193	-69.04%
ESTIMATED ENDING FUND BALANCE		\$ 32,926	\$ 10,384	\$ 10,193	\$ 18,518	81.67%

CITY OF SAPULPA

05/31/2016

FUND: 47

**VACCINATION/SPAY/NEUTER ESCROW FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 16-17**

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

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Charges for Services:						
4085	Spay/Neuter Fees	\$ 13,985	\$ 13,000	\$ 18,960	\$ 17,500	-7.70%
		<u>\$ 13,985</u>	<u>\$ 13,000</u>	<u>\$ 18,960</u>	<u>\$ 17,500</u>	-7.70%
Interest:						
4081	Interest Earnings	\$ 101	\$ 100	\$ 91	\$ 100	9.89%
		<u>\$ 101</u>	<u>\$ 100</u>	<u>\$ 91</u>	<u>\$ 100</u>	9.89%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 14,086</u>	<u>\$ 13,100</u>	<u>\$ 19,051</u>	<u>\$ 17,600</u>	-7.62%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	11,095	7,500	12,900	12,000	-6.98%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	37,921	37,921	-	-100.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 11,095</u>	<u>\$ 45,421</u>	<u>\$ 50,821</u>	<u>\$ 12,000</u>	-76.39%
CHANGE IN FUND BALANCE		\$ 2,991	\$ (32,321)	\$ (31,770)	\$ 5,600	-117.63%
ESTIMATED BEGINNING FUND BALANCE		\$ 30,896	\$ 37,921	\$ 33,887	\$ 2,117	-93.75%
ESTIMATED ENDING FUND BALANCE		\$ 33,887	\$ 5,600	\$ 2,117	\$ 7,717	264.53%

CITY OF SAPULPA

05/31/2016

FUND: 49

SEWER SYSTEM DEVELOPMENT AND EXTENSION FEE FUND
REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY
FISCAL YEAR 16-17

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM SEWER SYSTEM DEVELOPMENT AND EXTENSION FEES ASSOCIATED WITH THE SEWER EXPANSION PROGRAM, RELATED EXPENSES, AND TO ACCOUNT FOR FUNDS BEING PLACED IN ESCROW WHICH ARE RECEIVED FROM DEVELOPERS.

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Charges for Services:						
4038	System Development Fee	\$ 70,696	\$ 20,105	\$ 25,530	\$ 6,440	-74.77%
4039	System Extension Fee	52,048	4,005	157	200	27.39%
		<u>\$ 122,744</u>	<u>\$ 24,110</u>	<u>\$ 25,687</u>	<u>\$ 6,640</u>	-74.15%
Interest:						
4081	Interest Earnings	\$ 654	\$ 1,000	\$ 175	\$ 150	-14.29%
		<u>\$ 654</u>	<u>\$ 1,000</u>	<u>\$ 175</u>	<u>\$ 150</u>	-14.29%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4203	Sale of Capital Assets	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4920	SMA	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL RESOURCES/REVENUES		<u>\$ 123,398</u>	<u>\$ 25,110</u>	<u>\$ 25,862</u>	<u>\$ 6,790</u>	-73.75%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	121,609	143,000	143,000	-	-100.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 121,609</u>	<u>\$ 143,000</u>	<u>\$ 143,000</u>	<u>\$ -</u>	-100.00%
CHANGE IN FUND BALANCE		\$ 1,789	\$ (117,890)	\$ (117,138)	\$ 6,790	-105.80%
ESTIMATED BEGINNING FUND BALANCE		\$ 167,316	\$ 182,889	\$ 169,105	\$ 51,967	-69.27%
ESTIMATED ENDING FUND BALANCE		\$ 169,105	\$ 64,999	\$ 51,967	\$ 58,757	13.07%

CITY OF SAPULPA

05/31/2016

FUND: 55

EMPLOYEE INSURANCE FUND

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
REVENUES/RESOURCES:						
Charges for Service:						
4131	Life Ins. Premiums	\$ 58,007	\$ 56,120	\$ 50,907	\$ 60,322	18.49%
4132	Fees & Other	2,427,520	2,574,200	2,504,750	3,185,541	27.18%
		<u>\$ 2,485,527</u>	<u>\$ 2,630,320</u>	<u>\$ 2,555,657</u>	<u>\$ 3,245,863</u>	27.01%
Interest:						
4081	Interest Earnings	\$ 774	\$ 1,500	\$ 171	\$ 100	-41.52%
		<u>\$ 774</u>	<u>\$ 1,500</u>	<u>\$ 171</u>	<u>\$ 100</u>	-41.52%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	12	-	-	-	0.00%
		<u>\$ 12</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4944	SMA	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 2,486,313</u>	<u>\$ 2,631,820</u>	<u>\$ 2,555,828</u>	<u>\$ 3,245,963</u>	27.00%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	2,476,992	2,635,560	2,555,610	3,260,863	27.60%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	240,000	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 2,716,992</u>	<u>\$ 2,635,560</u>	<u>\$ 2,555,610</u>	<u>\$ 3,260,863</u>	27.60%
CHANGE IN FUND BALANCE		\$ (230,679)	\$ (3,740)	\$ 218	\$ (14,900)	-6934.86%
ESTIMATED BEGINNING FUND BALANCE		\$ 246,643	\$ 7,482	\$ 15,964	\$ 16,182	1.37%
ESTIMATED ENDING FUND BALANCE		\$ 15,964	\$ 3,742	\$ 16,182	\$ 1,282	-92.08%

CITY OF SAPULPA

05/31/2016

FUND: 57

E - 911

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

DESCRIPTION: TO ACCOUNT FOR REVENUES RECEIVED FROM TARIFF RATES ON BASE LINE TELEPHONE CHARGES AND EXPENDITURES FOR OPERATIONS AND MAINTENANCE OF THE E-911 SYSTEM.

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
REVENUES/RESOURCES:						
Charges for Service:						
4059	Miscellaneous E-911 Charges	\$ 22,251	\$ 22,000	\$ 24,750	\$ 24,000	-3.03%
4059A	SW Bell Telephone (AT&T)	50,147	52,000	42,552	42,000	-1.30%
4059B	Oklahoma Comm. Systems	3,047	4,000	3,290	3,250	-1.22%
4059C	Cimarron Telephone	719	650	851	700	-17.74%
4060	INCOG - Wireless	118,562	115,500	108,004	108,000	0.00%
		<u>\$ 194,726</u>	<u>\$ 194,150</u>	<u>\$ 179,447</u>	<u>\$ 177,950</u>	-0.83%
Interest:						
4081	Interest Earnings	\$ 811	\$ 1,000	\$ 749	\$ 750	0.13%
		<u>\$ 811</u>	<u>\$ 1,000</u>	<u>\$ 749</u>	<u>\$ 750</u>	0.13%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4944	SMA	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 195,537</u>	<u>\$ 195,150</u>	<u>\$ 180,196</u>	<u>\$ 178,700</u>	-0.83%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 15,595	\$ 15,785	\$ 15,890	\$ 17,139	7.86%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	63,599	70,628	63,745	70,120	10.00%
400	Capital Outlay	-	150,000	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	185,000	140,000	140,000	200,000	42.86%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 264,194</u>	<u>\$ 376,413</u>	<u>\$ 219,635</u>	<u>\$ 287,259</u>	30.79%
CHANGE IN FUND BALANCE		\$ (68,657)	\$ (181,263)	\$ (39,439)	\$ (108,559)	175.26%
ESTIMATED BEGINNING FUND BALANCE		\$ 266,643	\$ 203,720	\$ 197,986	\$ 158,547	-19.92%
ESTIMATED ENDING FUND BALANCE		\$ 197,986	\$ 22,457	\$ 158,547	\$ 49,988	-68.47%

CITY OF SAPULPA

05/31/2016

FUND: 58

MUNICIPAL JUVENILE COURT

REVENUES/RESOURCES AND EXPENDITURES/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
REVENUES/RESOURCES:						
Fines & Forfeitures:						
4070	Juvenile Court Fines	\$ 33,713	\$ 30,000	\$ 27,423	\$ 30,000	9.40%
		<u>\$ 33,713</u>	<u>\$ 30,000</u>	<u>\$ 27,423</u>	<u>\$ 30,000</u>	9.40%
Interest:						
4081	Interest Earnings	\$ 31	\$ 50	\$ 41	\$ 50	21.95%
		<u>\$ 31</u>	<u>\$ 50</u>	<u>\$ 41</u>	<u>\$ 50</u>	21.95%
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4944	SMA	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUE/RESOURCES		<u>\$ 33,744</u>	<u>\$ 30,050</u>	<u>\$ 27,464</u>	<u>\$ 30,050</u>	9.42%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 21,619	\$ 22,050	\$ 22,109	\$ 22,050	-0.27%
200	Materials & Supplies	-	500	-	500	100.00%
300	Other Services & Charges	3,625	7,800	1,572	3,800	141.73%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	10,000	-	-	-	0.00%
TOTAL EXPENDITURES/APPROPRIATIONS		<u>\$ 35,244</u>	<u>\$ 30,350</u>	<u>\$ 23,681</u>	<u>\$ 26,350</u>	11.27%
CHANGE IN FUND BALANCE		\$ (1,500)	\$ (300)	\$ 3,783	\$ 3,700	-2.19%
ESTIMATED BEGINNING FUND BALANCE		\$ 11,100	\$ 2,036	\$ 9,600	\$ 13,383	39.41%
ESTIMATED ENDING FUND BALANCE		\$ 9,600	\$ 1,736	\$ 13,383	\$ 17,083	27.65%

CITY OF SAPULPA

05/31/2016

FUND: 59

HOTEL/MOTEL TAX FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:					
Taxes:					
4004 Hotel/Motel Tax	\$ 233,668	\$ 225,000	\$ 241,568	\$ 235,000	-2.72%
	<u>\$ 233,668</u>	<u>\$ 225,000</u>	<u>\$ 241,568</u>	<u>\$ 235,000</u>	<u>-2.72%</u>
Interest:					
4081 Interest Earnings	\$ 37	\$ 50	\$ 87	\$ 75	-13.79%
	<u>\$ 37</u>	<u>\$ 50</u>	<u>\$ 87</u>	<u>\$ 75</u>	<u>-13.79%</u>
Miscellaneous:					
4080 Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086 Reimbursements	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:					
4920 SMA	12,500	36,000	36,000	-	-100.00%
	<u>\$ 12,500</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ -</u>	<u>-100.00%</u>
TOTAL REVENUE/RESOURCES	<u>\$ 246,205</u>	<u>\$ 261,050</u>	<u>\$ 277,655</u>	<u>\$ 235,075</u>	<u>-15.34%</u>
EXPENDITURES/APPROPRIATIONS:					
501-Tourism					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	42,042	42,188	45,294	44,063	-2.72%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 42,042</u>	<u>\$ 42,188</u>	<u>\$ 45,294</u>	<u>\$ 44,063</u>	<u>-2.72%</u>
559-Economic Development					
100-Personnel Services	\$ 129,518	\$ 131,664	\$ 132,713	\$ 131,619	-0.82%
200-Materials & Supplies	143	360	143	360	151.75%
300-Other Fees & Charges	19,815	25,200	17,408	21,700	24.66%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 149,476</u>	<u>\$ 157,224</u>	<u>\$ 150,264</u>	<u>\$ 153,679</u>	<u>2.27%</u>
590-Non-Departmental					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Fees & Charges	10,702	15,000	20,138	20,000	-0.69%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	42,042	42,188	45,294	44,063	-2.72%
	<u>\$ 52,744</u>	<u>\$ 57,188</u>	<u>\$ 65,432</u>	<u>\$ 64,063</u>	<u>-2.09%</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 244,262</u>	<u>\$ 256,600</u>	<u>\$ 260,990</u>	<u>\$ 261,805</u>	<u>0.31%</u>
CHANGE IN FUND BALANCE	<u>\$ 1,943</u>	<u>\$ 4,450</u>	<u>\$ 16,665</u>	<u>\$ (26,730)</u>	<u>-260.40%</u>
ESTIMATED BEGINNING FUND BALANCE	<u>\$ 15,624</u>	<u>\$ 1,203</u>	<u>\$ 17,567</u>	<u>\$ 34,232</u>	<u>94.87%</u>
ESTIMATED ENDING FUND BALANCE	<u>\$ 17,567</u>	<u>\$ 5,653</u>	<u>\$ 34,232</u>	<u>\$ 7,502</u>	<u>-78.08%</u>

NON OPERATING - DETAIL

938-Transfer Out: Park Development Fund Required Revenue (18.75%) Transfer	\$ 44,063
Total Non Operating	<u>\$ 44,063</u>

FUND: 60

CITY OF SAPULPA

05/31/2016

GRANTS AND AID FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

FUND SUMMARY

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	1,153,754	182,946	3,416,251	127,854	-96.26%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	174	200	760	200	-73.68%
	Miscellaneous	-	20,000	49,863	10,990	-77.96%
	Transfers In	45,761	29,764	29,764	-	-100.00%
	Total Revenues/Resources:	\$ 1,199,689	\$ 232,910	\$ 3,496,638	\$ 139,044	-96.02%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ 44,580	\$ -	\$ 124,098	\$ -	-100.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	95,905	-	51,436	-	-100.00%
400	Capital Outlay:	1,041,439	232,710	3,049,602	138,844	-95.45%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	Total Expenditures/Appropriations:	\$ 1,181,924	\$ 232,710	\$ 3,225,136	\$ 138,844	-95.69%
CHANGE IN FUND BALANCE		\$ -	\$ -	\$ -	\$ -	0.00%
ESTIMATED BEGINNING FUND BALANCE		\$ (278,756)	\$ 46,359	\$ (260,991)	\$ 10,511	-104.03%
ESTIMATED ENDING FUND BALANCE		\$ (260,991)	\$ 46,559	\$ 10,511	\$ 10,711	1.90%

CITY OF SAPULPA

05/31/2016

FUND: 60

GRANTS AND AID FUND
REVENUE/RESOURCES - DETAIL

FISCAL YEAR 16-17

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Intergovernmental:						
4331	Grant: National Park Service	\$ 5,013	\$ -	\$ -	\$ -	0.00%
4336	Grant: NPS - RT 66 Auto Museum	-	-	30,000	10,990	-63.37%
4340	Grant: OAG	-	-	60,000	-	-100.00%
4341	Grant: CDBG-DR	-	-	2,469,450	-	-100.00%
4361.18	Grant: CDBG 2014-Tulsa County Allocation	-	-	122,301	-	-100.00%
4361.19	Grant: CDBG 2015-Tulsa County Allocation	-	128,493	114,344	-	-100.00%
4361.20	Grant: CDBG 2016-Tulsa County Allocation	-	-	-	116,864	100.00%
4366	Grant: JAG-LLE	9,800	-	-	-	0.00%
4369+16	Grant: OHSO 2013-2014	34,077	-	-	-	0.00%
4369+17	Grant: OHSO 2014-2015	16,417	-	15,713	-	-100.00%
4369+18	Grant: OHSO 2015-2016	-	-	50,385	-	-100.00%
4370	Grant: Urban Comm Recreation Trails Restorati	47,479	-	-	-	0.00%
4376	Grant: Bureau of Justice Vest Program	6,315	-	-	-	0.00%
4380	Grant: Alternative Fuel Incentives	60,592	-	-	-	0.00%
4381	Grant: ODOT	-	-	235,000	-	-100.00%
4384	Grant: Kelly Lane Park	-	54,453	110,674	-	-100.00%
4385.01	Grant: OK Homeland Security	-	-	2,940	-	-100.00%
4391	Grant: Recreation Trails - Hollier Park	-	-	23,300	-	-100.00%
4392	Grant: EDA - Polson Industrial Park	974,061	-	182,144	-	-100.00%
		<u>\$ 1,153,754</u>	<u>\$ 182,946</u>	<u>\$ 3,416,251</u>	<u>\$ 127,854</u>	<u>-96.26%</u>
Interest:						
4081	Interest Revenues	\$ 174	\$ 200	\$ 760	\$ 200	-73.68%
		<u>\$ 174</u>	<u>\$ 200</u>	<u>\$ 760</u>	<u>\$ 200</u>	<u>-73.68%</u>
Miscellaneous:						
4080	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	0.00%
4082	Donations	-	20,000	49,863	10,990	-77.96%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 49,863</u>	<u>\$ 10,990</u>	<u>-77.96%</u>
Transfers In:						
4938	Park Development Fund (578)	\$ 9,000	\$ -	\$ -	\$ -	0.00%
4938	Park Development Fund (584)	10,000	-	-	-	0.00%
4941	Police Cash (568)	7,000	-	-	-	0.00%
4945	Capital Improvement Fund (584)	-	20,000	20,000	-	-100.00%
4965	Street Impr Sales Tax Fund (561)	19,761	9,764	9,764	-	-100.00%
		<u>\$ 45,761</u>	<u>\$ 29,764</u>	<u>\$ 29,764</u>	<u>\$ -</u>	<u>-100.00%</u>
TOTAL REVENUES/RESOURCES:		<u>\$ 1,199,689</u>	<u>\$ 232,910</u>	<u>\$ 3,496,638</u>	<u>\$ 139,044</u>	<u>-96.02%</u>

CITY OF SAPULPA

05/31/2016

FUND: 60

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 16-17

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
531-National Park Service					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	7,713	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 7,713</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
538-NPS - Rt 66 Auto Museum					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	52,243	21,980	-57.93%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,243</u>	<u>\$ 21,980</u>	<u>-57.93%</u>
540-OAG (Oklahoma Attorney General)					
100-Personnel Services	\$ -	\$ -	\$ 60,000	\$ -	-100.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>-100.00%</u>
541-CDBG-DR					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	24,450	-	-100.00%
400-Capital Outlay	-	-	2,445,000	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,469,450</u>	<u>\$ -</u>	<u>-100.00%</u>
561-CDBG - Tulsa County Allocation					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	134,946	138,257	138,257	116,864	-15.47%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 134,946</u>	<u>\$ 138,257</u>	<u>\$ 138,257</u>	<u>\$ 116,864</u>	<u>-15.47%</u>
566-JAG-LLE					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	9,800	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 9,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
569-OHSO Traffic Collision Reduction Program					
100-Personnel Services	\$ 44,580	\$ -	\$ 64,098	\$ -	-100.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	2,000	-	-100.00%
400-Capital Outlay	-	-	2,000	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 44,580</u>	<u>\$ -</u>	<u>\$ 68,098</u>	<u>\$ -</u>	<u>-100.00%</u>
570-Kelly Lane Park Recreation Trail Restoration					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	120	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 120</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
576-Bureau of Justice Vest Grant					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	12,630	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 12,630</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

CITY OF SAPULPA

05/31/2016

FUND: 60

GRANTS AND AID FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 16-17

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
578-LWCF-Liberty Park					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	-	27,753	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,753</u>	<u>\$ -</u>	<u>-100.00%</u>
580-INCOG Alternative Fuel Vehicles					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	100,986	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 100,986</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
581-ODOT (Oklahoma Department of Transportation)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	259,689	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 259,689</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
584-LWCF-Kelly Lane Park					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	2,499	-	-100.00%
400-Capital Outlay	22,848	94,453	165,002	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 22,848</u>	<u>\$ 94,453</u>	<u>\$ 167,501</u>	<u>\$ -</u>	<u>-100.00%</u>
591-Recreation Trail Grant - Hollier Park					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	11,388	-	12,727	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 11,388</u>	<u>\$ -</u>	<u>\$ 12,727</u>	<u>\$ -</u>	<u>-100.00%</u>
592-EDA - Polson Industrial Park					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	95,905	-	22,487	-	-100.00%
400-Capital Outlay	481,319	-	206,620	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 577,224</u>	<u>\$ -</u>	<u>\$ 229,107</u>	<u>\$ -</u>	<u>-100.00%</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 1,159,076</u>	<u>\$ 138,257</u>	<u>\$ 3,057,635</u>	<u>\$ 138,844</u>	<u>-95.46%</u>

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
538-NPS - Rt 66 Auto Museum	Replacement of 3 Overhead Garage Doors and Repair of 1 Overhead Door	\$ 21,980 <u>\$ 21,980</u>
561-CDBG - Tulsa County Allocation	Labor & Materials for In-house Street Rehabilitation W. Orleans Ave-S. Hickory to S. Cedar W. Orleans Ave-S. Cedar to S. Poplar W. Newburg Ave-W. Monterey to S. Mounds S. Cedar Str-W. Orleans to S. Poplar W. Portland Ave-S. Cedar to End S. Oklahoma Str-W. Taft to W. Courtney	\$ 8,999 36,268 16,217 18,079 19,614 17,687 <u>\$ 116,864</u>
	Total Capital Outlay	<u>\$ 138,844</u>

CITY OF SAPULPA

05/31/2016

FUND: 81

G. O. BOND SINKING FUND

REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY

FISCAL YEAR 16-17

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

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Taxes:						
4008	Ad Valorem	\$ 1,808,677	\$ 1,753,000	\$ 1,599,957	\$ 1,662,708	3.92%
4011	Ad Valorem-Prior Years	71,806	65,000	53,063	61,258	15.44%
		<u>\$ 1,880,483</u>	<u>\$ 1,818,000</u>	<u>\$ 1,653,020</u>	<u>\$ 1,723,966</u>	<u>4.29%</u>
Interest:						
4081	Interest Earnings	\$ 3,063	\$ 3,000	\$ 2,768	\$ 3,000	8.38%
		<u>\$ 3,063</u>	<u>\$ 3,000</u>	<u>\$ 2,768</u>	<u>\$ 3,000</u>	<u>8.38%</u>
Miscellaneous:						
4080	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL REVENUES/RESOURCES		<u>\$ 1,883,546</u>	<u>\$ 1,821,000</u>	<u>\$ 1,655,788</u>	<u>\$ 1,726,966</u>	<u>4.30%</u>
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	-	-	0.00%
400	Capital Outlay	-	-	-	-	0.00%
500	Debt Service	1,864,026	1,657,191	1,509,003	1,852,419	22.76%
900	Non Operating Expense	5,582	2,354	3,063	2,768	-9.63%
TOTAL EXPENDITURES/APPROPRIATIONS:		<u>\$ 1,869,608</u>	<u>\$ 1,659,545</u>	<u>\$ 1,512,066</u>	<u>\$ 1,855,187</u>	<u>22.69%</u>
CHANGE IN FUND BALANCE		\$ 13,938	\$ 161,455	\$ 143,722	\$ (128,221)	-189.21%
ESTIMATED BEGINNING FUND BALANCE		\$ 354,392	\$ 302,708	\$ 368,330	\$ 512,052	39.02%
ESTIMATED ENDING FUND BALANCE		\$ 368,330	\$ 464,163	\$ 512,052	\$ 383,831	-25.04%

DEBT SERVICE - DETAIL

501I-Interest	Series 2005 Bonds	\$ 33,874
	Series 2010 Bonds	197,563
	Series 2012A Bonds	29,745
	Series 2012B Bonds	49,733
	Series 2015 Bonds	89,200
	Series 2015A Bonds	119,678
		<u>\$ 519,793</u>
501P-Principal	Series 2005 Bonds	\$ 100,000
	Series 2010 Bonds	350,000
	Series 2012A Bonds	195,000
	Series 2012B Bonds	270,000
	Series 2015 Bonds	150,000
	Series 2015A Bonds	-
		<u>\$ 1,065,000</u>
502-Trustee Fees	All Series Trustee Fees	\$ 2,200
		<u>\$ 2,200</u>
503-Judgments	Judgments	\$ 265,426
		<u>\$ 265,426</u>
Total Debt Service		<u><u>\$ 1,852,419</u></u>

NON OPERATING - DETAIL

910-Transfer Out: General Fund	Required Revenue Transfer (Interest)	\$ 2,768
		<u>\$ 2,768</u>

GO BOND CONSTRUCTION FUNDS

CITY OF SAPULPA

05/31/2016

FUND: 83

**GENERAL OBLIGATION BOND CONSTRUCTION FUND
REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY
FISCAL YEAR 16-17**

**DESCRIPTION: TO ACCOUNT FOR THE FINANCING AND CONSTRUCTION OF
VOTER APPROVED CAPITAL IMPROVEMENTS.**

F U N D S U M M A R Y

Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
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REVENUES/RESOURCES:

	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	2,513	2,350	29,710	20,000	-32.68%
	Miscellaneous	3,760,875	816,739	2,865,000	-	-100.00%
	Transfers In	-	37,921	37,921	-	-100.00%
	Total Revenues/Resources:	\$ 3,763,388	\$ 857,010	\$ 2,932,631	\$ 20,000	-99.32%

EXPENDITURES/APPROPRIATIONS:

100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	272,451	791,503	644,953	406,273	-37.01%
400	Capital Outlay:	367,969	6,413,157	34,762	5,553,373	15875.41%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	-	-	-	-	0.00%
	Total Expenditures/Appropriations:	\$ 640,420	\$ 7,204,660	\$ 679,715	\$ 5,959,646	776.79%

CHANGE IN FUND BALANCE		\$ -	\$ 6,347,650	\$ -	\$ 5,939,646	100.00%
ESTIMATED BEGINNING FUND BALANCE		\$ 645,640	\$ 6,350,000	\$ 3,768,608	\$ 6,021,524	59.78%
ESTIMATED ENDING FUND BALANCE		\$ 3,768,608	\$ 2,350	\$ 6,021,524	\$ 81,878	-98.64%

CITY OF SAPULPA

05/31/2016

FUND: 83

GENERAL OBLIGATION BOND CONSTRUCTION FUND

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 16-17

			Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:							
Interest:							
4081	Interest Revenues		\$ 2,513	\$ 2,350	\$ 29,710	\$ 20,000	-32.68%
			<u>\$ 2,513</u>	<u>\$ 2,350</u>	<u>\$ 29,710</u>	<u>\$ 20,000</u>	-32.68%
Miscellaneous:							
4082	Donations		\$ -	\$ 32,497	\$ -	\$ -	0.00%
4087	Sales of Fixed Assets		-	784,242	-	-	0.00%
4095	Bond Proceeds		<u>3,760,875</u>	-	<u>2,865,000</u>	-	-100.00%
			<u>\$ 3,760,875</u>	<u>\$ 816,739</u>	<u>\$ 2,865,000</u>	<u>\$ -</u>	-100.00%
Transfers In:							
4910	General Fund		\$ -	\$ -	\$ -	\$ -	0.00%
4920	SMA		-	-	-	-	0.00%
4941	Police Cash		-	-	-	-	0.00%
4945	Capital Improvement Fund		-	-	-	-	0.00%
4947	Vaccination/Spay/Neuter (577)		-	37,921	37,921	-	-100.00%
			<u>\$ -</u>	<u>\$ 37,921</u>	<u>\$ 37,921</u>	<u>\$ -</u>	-100.00%
TOTAL REVENUES/RESOURCES:			<u>\$ 3,763,388</u>	<u>\$ 857,010</u>	<u>\$ 2,932,631</u>	<u>\$ 20,000</u>	-99.32%

CITY OF SAPULPA

05/31/2016

FUND: 83

GENERAL OBLIGATION BOND CONSTRUCTION FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 16-17

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
WATER PROJECTS					
574-Water Meter Replacement Program					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	64,293	-	2,780	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 64,293</u>	<u>\$ -</u>	<u>\$ 2,780</u>	<u>\$ -</u>	-100.00%
576-Electric Wiring of West Pump Station					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	15,400	-	15,400	100.00%
400-Capital Outlay	-	434,600	-	434,600	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 450,000</u>	<u>\$ -</u>	<u>\$ 450,000</u>	100.00%
591-Replacement of Waterlines					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	64,232	-	6,982	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 64,232</u>	<u>\$ -</u>	<u>\$ 6,982</u>	<u>\$ -</u>	-100.00%
599-Sahoma Lake Spillway & Dam Improvements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	70,000	39,498	26,752	-32.27%
400-Capital Outlay	-	680,000	-	680,000	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 750,000</u>	<u>\$ 39,498</u>	<u>\$ 706,752</u>	1689.34%
WASTEWATER PROJECTS					
571-Sanitary Sewer Impr-Basin No. 2 & No. 4					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	113,260	155,988	144,763	140,915	-2.66%
400-Capital Outlay	-	2,244,012	25,000	2,219,012	8776.05%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 113,260</u>	<u>\$ 2,400,000</u>	<u>\$ 169,763</u>	<u>\$ 2,359,927</u>	1290.13%
572-Wastewater Treatment Plant & Pump Improvements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	22,860	-	-	-	0.00%
400-Capital Outlay	120,254	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 143,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
575-Replacement of Sewerlines					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	119,190	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 119,190</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%

CITY OF SAPULPA

05/31/2016

FUND: 83

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

FISCAL YEAR 16-17

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
PARK & RECREATION PROJECTS					
578-Sapulpa Youth Sports Complex					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	210,000	197,534	41,250	-79.12%
400-Capital Outlay	-	2,024,242	-	1,189,958	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 2,234,242</u>	<u>\$ 197,534</u>	<u>\$ 1,231,208</u>	523.29%
OTHER PROJECTS					
577-New Animal Shelter					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	340,115	158,159	181,956	15.05%
400-Capital Outlay	-	1,030,303	-	1,029,803	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 1,370,418</u>	<u>\$ 158,159</u>	<u>\$ 1,211,759</u>	666.17%
NON DEPARTMENTAL PROJECTS					
590-Non Departmental					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	136,331	-	104,999	-	-100.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 136,331</u>	<u>\$ -</u>	<u>\$ 104,999</u>	<u>\$ -</u>	-100.00%
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 640,420</u>	<u>\$ 7,204,660</u>	<u>\$ 679,715</u>	<u>\$ 5,959,646</u>	776.79%

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
576-Electric Wiring of West Pump Station	Contract Complete Rewiring of West Pump Station to Ensure Reliability of Water Distribution System	<u>\$ 434,600</u> <u>\$ 434,600</u>
599-Sahoma Lake Spillway & Dam Impr	Repair Concrete Panels on Sahoma Lake Spillway	<u>\$ 680,000</u> <u>\$ 680,000</u>
571-Sanitary Sewer Impr-Basin No.2 & No.4	Construct Sewer Lift Station, Force Main & Interceptors to Comply with ODEQ Consent Order	<u>\$ 2,219,012</u> <u>\$ 2,219,012</u>
578-Sapulpa Youth Sports Complex	Construct Baseball Quad (4 Lighted Fields) with Concession/Restroom Facilities; 1 Regulation Lighted Football Field with Outdoor Restroom Unit, Entry Road, Parking & Utilities on New 100 Acre Tract	<u>\$ 1,189,958</u> <u>\$ 1,189,958</u>
577-New Animal Shelter	Construct New Animal Shelter	<u>\$ 1,029,803</u> <u>\$ 1,029,803</u>
	Total Capital Outlay	<u><u>\$ 5,553,373</u></u>

REVENUE BOND CONSTRUCTION FUNDS

CITY OF SAPULPA

05/31/2016

FUND: 63 SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND
REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY
FISCAL YEAR 16-17

*DESCRIPTION. TO ACCOUNT FOR FINANCING AND EXPENDITURES ASSOCIATED WITH SERIES 2014
 STREET CAPITAL IMPROVEMENT REVENUE BONDS TO MAKE NECESSARY IMPROVEMENTS
 TO STREETS*

F U N D S U M M A R Y

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	693	1,500	953	900	-5.56%
	Miscellaneous	7,433,941	-	115,193	-	-100.00%
	Transfers In	-	-	-	-	0.00%
	Total Revenues/Resources:	\$ 7,434,634	\$ 1,500	\$ 116,146	\$ 900	-99.23%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	58,622	19,500	441,412	-	-100.00%
400	Capital Outlay:	1,352,197	1,638,475	2,410,372	3,187,704	32.25%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	34,868	-	-	-	0.00%
	Total Expenditures/Appropriations:	\$ 1,445,687	\$ 1,657,975	\$ 2,851,784	\$ 3,187,704	11.78%
CHANGE IN FUND BALANCE		\$ -	\$ 1,656,475	\$ 2,735,638	\$ 3,186,804	16.49%
ESTIMATED BEGINNING FUND BALANCE		\$ -	\$ 1,708,954	\$ 5,988,947	\$ 3,253,309	-45.68%
ESTIMATED ENDING FUND BALANCE		\$ 5,988,947	\$ 52,479	\$ 3,253,309	\$ 66,505	-97.96%

CITY OF SAPULPA

05/31/2016

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

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 16-17

		Actual	Budgeted	Estimated	Approved	Percent
		14-15	15-16	15-16	16-17	of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Revenues	\$ 693	\$ 1,500	\$ 953	\$ 900	-5.56%
		<u>\$ 693</u>	<u>\$ 1,500</u>	<u>\$ 953</u>	<u>\$ 900</u>	-5.56%
Miscellaneous:						
4082	Donations	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	115,193	-	-100.00%
4095	Bond Proceeds	<u>7,433,941</u>	-	-	-	0.00%
		<u>\$ 7,433,941</u>	<u>\$ -</u>	<u>\$ 115,193</u>	<u>\$ -</u>	-100.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
4920	SMA	-	-	-	-	0.00%
4945	Capital Improvement Fund	-	-	-	-	0.00%
4065	Street Impr Sales Tax Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUES/RESOURCES:		<u>\$ 7,434,634</u>	<u>\$ 1,500</u>	<u>\$ 116,146</u>	<u>\$ 900</u>	-99.23%

CITY OF SAPULPA

05/31/2016

FUND: 63

SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 16-17

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
MAJOR STREET REHABILITATION PROJECTS					
561-Select Concrete Panel Replacements					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	33,526	-	-	-	0.00%
400-Capital Outlay	546,946	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>580,472</u>	-	-	-	0.00%
562-Bryan Avenue (Hawthorn to Oak)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	17,702	-	142,978	-	-100.00%
400-Capital Outlay	140,935	-	1,772,429	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 158,637</u>	<u>\$ -</u>	<u>\$ 1,915,407</u>	<u>\$ -</u>	-100.00%
563-Canyon Road (73rd W Ave to 57th W Ave)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	96,662	-	-100.00%
400-Capital Outlay	-	-	56,881	1,258,443	2112.41%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 153,543</u>	<u>\$ 1,258,443</u>	719.60%
564-Cobb Ave (Mission to Brown)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	100,999	-	-100.00%
400-Capital Outlay	-	1,033,639	20,535	1,027,639	4904.33%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 1,033,639</u>	<u>\$ 121,534</u>	<u>\$ 1,027,639</u>	745.56%
565-North Hickory Street (SH-66 to Muskogee)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	2,594	-	51,820	-	-100.00%
400-Capital Outlay	-	-	128	583,651	455877.34%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 2,594</u>	<u>\$ -</u>	<u>\$ 51,948</u>	<u>\$ 583,651</u>	1023.53%
566-73rd W Ave Widening by Freedom Elementary School					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	4,800	-	11,700	-	-100.00%
400-Capital Outlay	67,916	-	150,998	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 72,716</u>	<u>\$ -</u>	<u>\$ 162,698</u>	<u>\$ -</u>	-100.00%
567-South Hickory Street (Taft to Garfield)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	17,595	-	-100.00%
400-Capital Outlay	-	249,861	272,059	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 249,861</u>	<u>\$ 289,654</u>	<u>\$ -</u>	-100.00%

CITY OF SAPULPA

05/31/2016

FUND: 63

SERIES 2014 STREET CAPITAL IMPR REVENUE BOND CONSTRUCTION FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 16-17

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
569-Bryan Ave 16" Waterline (Hawthorn to Bixby)					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	19,500	19,658	-	-100.00%
400-Capital Outlay	-	137,500	137,342	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 157,000</u>	<u>\$ 157,000</u>	<u>\$ -</u>	<u>-100.00%</u>
570-Bryan Ave (Hawthorn to Bixby) STP Project					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	-	217,475	-	317,971	100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ 217,475</u>	<u>\$ -</u>	<u>\$ 317,971</u>	<u>100.00%</u>
RESIDENTIAL IN-HOUSE STREET REHAB PROGRAM EQUIPMENT & VEHICLES					
568-Street Department Equipment & Vehicles					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	266,512	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 266,512</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
NON DEPARTMENTAL PROJECTS					
590-Non Departmental					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	329,888	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	34,868	-	-	-	0.00%
	<u>\$ 364,756</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
	<u>\$ 1,445,687</u>	<u>\$ 1,657,975</u>	<u>\$ 2,851,784</u>	<u>\$ 3,187,704</u>	<u>11.78%</u>

CAPITAL OUTLAY - DETAIL

Department	Description	Amount
563-Canyon Road (73rd W Ave to 57th W Ave)	Rehabilitation to include Street Reconstruction & Relocation of a Portion of Rural Waterline	\$ 1,258,443
		<u>\$ 1,258,443</u>
564-Cobb Ave (Mission to Brown)	Rehabilitation to include Street Reconstruction & Widening, Stormwater Impr, Sidewalk, Replacement of 4" Waterline with 6", Replacement of 8" Sewerline with 10", & Replacement of 6" Waterline with 6"	\$ 1,027,639
		<u>\$ 1,027,639</u>
565-North Hickory Street (SH-66 to Muskogee)	Rehabilitation to include Street Reconstruction from Line to the Old Sand Springs Road & Reconstruction and Widening from Old Sand Springs Road to Muskogee from 19' to 26' as well as Stormwater Impr	\$ 583,651
		<u>\$ 583,651</u>
570-Bryan Ave (Hawthorn to Bixby) STP Project	City Share to Reconstruct & Widen Roadway Including Curb & Gutter and Other Stormwater Improvements	\$ 317,971
		<u>\$ 317,971</u>
	Total Capital Outlay	<u><u>\$ 3,187,704</u></u>

CITY OF SAPULPA

05/31/2016

FUND: 98

**SERIES 2012 UTILITY SYSTEM REVENUE BOND FUND
REVENUE/RESOURCES AND EXPENDITURE/APPROPRIATIONS SUMMARY
FISCAL YEAR 16-17**

DESCRIPTION: TO ACCOUNT FOR FINANCING AND EXPENDITURES ASSOCIATED WITH SERIES 2012 UTILITY SYSTEM REVENUE BONDS TO EXPAND AND IMPROVE THE SEWER TREATMENT & DISPOSAL SYSTEM AND THE WATER TREATMENT & DISTRIBUTION SYSTEM

F U N D S U M M A R Y

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
	Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses & Permits	-	-	-	-	0.00%
	Intergovernmental	-	-	-	-	0.00%
	Fines & Forfeitures	-	-	-	-	0.00%
	Charges for Services	-	-	-	-	0.00%
	Interest	42	100	25	-	-100.00%
	Miscellaneous	-	-	-	-	0.00%
	Transfers In	-	-	-	-	0.00%
	Total Revenues/Resources:	\$ 42	\$ 100	\$ 25	\$ -	-100.00%
EXPENDITURES/APPROPRIATIONS:						
100	Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200	Materials & Supplies	-	-	-	-	0.00%
300	Other Services & Charges	-	-	8,250	-	-100.00%
400	Capital Outlay:	170,119	-	29,500	-	-100.00%
500	Debt Service	-	-	-	-	0.00%
900	Non Operating Expense	175,733	62,597	62,987	-	-100.00%
	Total Expenditures/Appropriations:	\$ 345,852	\$ 62,597	\$ 100,737	\$ -	-100.00%
CHANGE IN FUND BALANCE		\$ 345,810	\$ 62,497	\$ 100,712	\$ -	-100.00%
ESTIMATED BEGINNING FUND BALANCE		\$ 446,522	\$ 62,497	\$ 100,712	\$ -	-100.00%
ESTIMATED ENDING FUND BALANCE		\$ 100,712	\$ -	\$ -	\$ -	0.00%

CITY OF SAPULPA

05/31/2016

FUND: 98

SERIES 2012 UTILITY SYSTEM REVENUE BOND FUND

REVENUE/RESOURCES - DETAIL

FISCAL YEAR 16-17

		Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
REVENUES/RESOURCES:						
Interest:						
4081	Interest Revenues	\$ 42	\$ 100	\$ 25	\$ -	-100.00%
		<u>\$ 42</u>	<u>\$ 100</u>	<u>\$ 25</u>	<u>\$ -</u>	-100.00%
Miscellaneous:						
4082	Donations	\$ -	\$ -	\$ -	\$ -	0.00%
4086	Reimbursements	-	-	-	-	0.00%
4095	Bond Proceeds	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Transfers In:						
4910	General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
4920	SMA	-	-	-	-	0.00%
4945	Capital Improvement Fund	-	-	-	-	0.00%
4065	Street Impr Sales Tax Fund	-	-	-	-	0.00%
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
TOTAL REVENUES/RESOURCES:						
		<u>\$ 42</u>	<u>\$ 100</u>	<u>\$ 25</u>	<u>\$ -</u>	-100.00%

CITY OF SAPULPA

05/31/2016

FUND: 98

SERIES 2012 UTILITY SYSTEM REVENUE BOND FUND

EXPENDITURE/APPROPRIATIONS BY PROJECT - DETAIL

FISCAL YEAR 16-17

	Actual 14-15	Budgeted 15-16	Estimated 15-16	Approved 16-17	Percent of Change
WATER PROJECTS					
563-Waterline Replacement Program					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	11,990	-	29,500	-	-100.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>11,990</u>	<u>-</u>	<u>29,500</u>	<u>-</u>	<u>-100.00%</u>
564-WTP, Pump Stations & Other Facilities					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	36,648	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 36,648</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
566-Update Water Atlas					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	8,250	-	-100.00%
400-Capital Outlay	-	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,250</u>	<u>\$ -</u>	<u>-100.00%</u>
WASTEWATER PROJECTS					
571-WWTP, Lift Stations & Other Facilities					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	114,191	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	-	-	-	-	0.00%
	<u>\$ 114,191</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
NON DEPARTMENTAL PROJECTS					
590- Non Departmental					
100-Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
200-Materials & Supplies	-	-	-	-	0.00%
300-Other Charges & Services	-	-	-	-	0.00%
400-Capital Outlay	7,290	-	-	-	0.00%
500-Debt Service	-	-	-	-	0.00%
900-Non Operating	175,733	62,597	62,987	-	-100.00%
	<u>\$ 183,023</u>	<u>\$ 62,597</u>	<u>\$ 62,987</u>	<u>\$ -</u>	<u>-100.00%</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>\$ 345,852</u>	<u>\$ 62,597</u>	<u>\$ 100,737</u>	<u>\$ -</u>	