



FY 2025 – 2026

Adopted Budget

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June 23, 2025

To: Honorable Mayor, Craig Henderson and Members of the City Council

From: Joan Riley, City Manager

Subject: FY 2025–2026 Budget Overview and Strategic Priorities

Dear Mayor Henderson and Council Members,

As your City Manager, it is my privilege to present a comprehensive overview of the City of Sapulpa's proposed Fiscal Year 2025–2026 budget. This budget reflects our continued commitment to sustainable growth, financial responsibility, and enhanced public services and is in compliance with the Oklahoma Municipal Budget Act. It is the result of careful planning, cross-departmental collaboration, and alignment with the strategic priorities set forth by the City Council.

Budget Overview

The total proposed revenues for FY 2025–2026 are **\$71.8 million**, while total expenditures are budgeted at **\$89.8 million**. The difference is primarily attributable to the use of fund balances and prior-year reserves to support major capital improvements and infrastructure enhancements. This planned drawdown aligns with our long-term financial strategy and does not impair the City's ability to meet its future obligations.

Major Budget Highlights

- **Sales Tax Revenues** remain the City's primary revenue source, projected at **\$18 million**, comprising approximately 25% of total revenues.
- **Capital Outlay** is the largest expenditure category at **\$41.7 million**, emphasizing the City's focus on water and wastewater infrastructure, street improvements, facility modernization, and park enhancements.
- **Personnel Services** are budgeted at **\$20.4 million**, reflecting investments in recruitment, retention, and employee benefits across all departments.
- **Public Safety and Public Works** departments account for nearly 44% of total operational expenditures, ensuring continued delivery of essential services.

- The **General Fund** is balanced with **\$24.2 million** in projected revenue and **\$18.7 million** in proposed expenditures, maintaining current service levels and allowing for strategic reinvestment.
- The **Sapulpa Municipal Authority Fund** includes more than **\$25 million** in expenditures, driven by utility system improvements and debt service obligations.
- The City anticipates receiving over **\$8.2 million in grant revenues**, a substantial increase over previous years and a testament to our successful pursuit of external funding sources.

Strategic Priorities

This budget supports the City Council's priorities, including:

- Modernizing infrastructure to support long-term growth.
- Promoting public safety and enhancing emergency services.
- Maintaining fiscal sustainability while meeting increasing service demands.
- Investing in parks, public spaces, and quality-of-life improvements

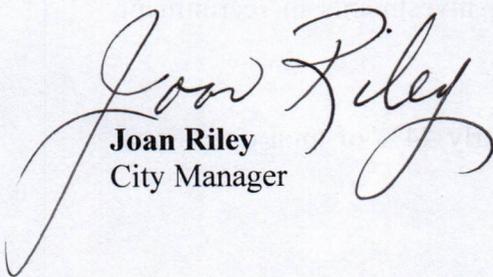
Final Remarks

This budget represents more than just numbers—it is a roadmap for a thriving, resilient future for Sapulpa. By addressing operational needs while investing boldly in our community's infrastructure, economic vitality, and workforce, we are laying the foundation for long-term prosperity.

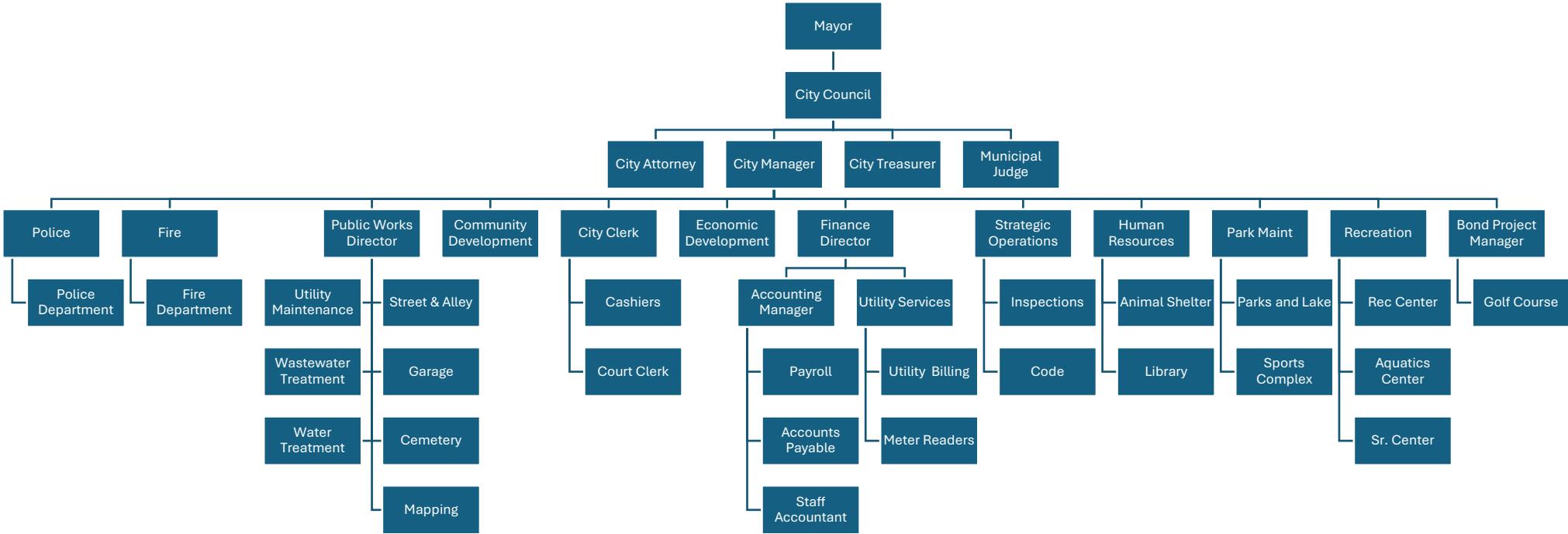
I would like to thank the City's department directors, administrative staff, and the Finance Department for their collaborative efforts in preparing this budget. Their professionalism and dedication ensure that we are prepared to meet the challenges and opportunities of the upcoming fiscal year.

I respectfully present this Proposed Budget for your review and consideration. I look forward to discussing it further during our Council and Authority meetings and am committed to working with the City Council to finalize a financial plan that reflects our shared vision for the community.

Respectfully submitted,


Joan Riley
City Manager

City of Sapulpa Organizational Chart



RESOLUTION NO. 4860

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, 2025, AND ENDING JUNE 30, 2026.

WHEREAS, a budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026, has been prepared by the City Manager; and

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

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

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

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

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

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

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

- Budget Message
- Actual revenues and expenditures for the immediate prior fiscal year

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

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

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

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

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

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 25/26 Operating Budget of the City of Sapulpa and, further that the City, as beneficiary of the Sapulpa Municipal Authority and the Sapulpa Development Authority, ratifies and thereby adopts the Trust Budgets for all Enterprise Funds.

Resolution #4860

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

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

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF SAPULPA, OKLAHOMA BY A VOTE OF 8 TO -0- ON THIS 23rd DAY OF JUNE, 2025.

APPROVED:


Craig Henderson, Mayor

ATTEST:


Shriley Burzio, City Clerk

APPROVED AS TO FORM:


David Widdoes, City Attorney



RESOLUTION NO. 4861

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, 2025 AND ENDING JUNE 30, 2026.

WHEREAS, a budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026, has been prepared by the Trust Manager; and

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

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

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

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

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

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

Section 1. The Budget Summary, Fund Summaries, and departmental expenditures as shown by object code classification totals for all Trust Authority Enterprise Fund operations be adopted as the FY 25/26 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 accordance with Oklahoma Statutes, Title 62, Section 348.1

Resolution #4861

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

**DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE
SAPULPA MUNICIPAL AUTHORITY, SAPULPA, OKLAHOMA BY A VOTE OF
8 TO -0- ON THIS 23rd DAY OF JUNE, 2025.**

APPROVED:


Craig Henderson, Chairman

ATTEST:


Shriley Burzio, Secretary

APPROVED AS TO FORM:


David Widdoes, Trust Attorney



RESOLUTION NO. 4862

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, 2025, AND ENDING JUNE 30, 2026.

WHEREAS, a budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026, has been prepared by the Trust Manager; and

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

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

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

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

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

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

Section 1. The Budget Summary, Fund Summaries and departmental expenditures as shown by object code classification totals for all Trust Authority operations be adopted as the FY 25/26 Operating Budget of the Sapulpa Development 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 accordance with Oklahoma Statutes, Title 62, Section 348.1

Resolution # 4862

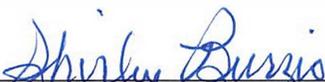
Section 3. All appropriations shall lapse at the end of the fiscal year.

**DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE
SAPULPA DEVELOPMENT AUTHORITY, SAPULPA, OKLAHOMA BY A VOTE OF
8 TO -0- ON THIS 23rd DAY OF JUNE, 2025.**

APPROVED:


Craig Henderson, Chairman

ATTEST:


Shriley Burzio, Secretary

APPROVED AS TO FORM:


David Widdoes, Trust Attorney



Strategic Priorities

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

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

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

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

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

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

To fund these priorities, the City is committed to securing **grants and alternative funding sources**. This includes establishing a dedicated grant-writing team, partnering with nonprofits and

private entities on co-funded projects, and exploring public-private partnerships for major developments.

Supporting a stable workforce and sustainable living options is addressed under **workforce and housing development**. The City plans to encourage affordable and mixed-income housing, collaborate with local businesses on workforce training programs, and offer incentives to developers who build within city limits.

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

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

Economic Outlook

The economic outlook for the City of Sapulpa, Oklahoma, for Fiscal Year 2025–2026 reflects a complex interplay of national, state, and regional economic trends. While certain indicators suggest moderation in economic pressures, challenges persist, particularly in areas such as supply chain disruptions, workforce dynamics, and inflationary impacts.

National Economic Conditions

As of February 2025, the U.S. Consumer Price Index (CPI) indicated an annual inflation rate of 2.8%, a decrease from 3.0% in January. This cooling trend is attributed to factors like declining energy prices and moderated food costs. However, core inflation, which excludes food and energy, remained at 3.1%, suggesting persistent underlying price pressures.([New York Post][1])

The national unemployment rate stood at 4.1% in February 2025, marking a slight increase from the previous month. This uptick reflects ongoing adjustments in the labor market amid economic uncertainties.

Oklahoma State Economic Trends

Oklahoma's economy has shown resilience, with gross receipts totaling \$16.84 billion over the past 12 months, a marginal decrease of 0.1% compared to the previous year. Notably, individual income tax collections increased by 6.2%, while corporate tax collections saw a decline of 2.8%. Sales and use tax collections experienced a 3.0% decrease, indicating shifts in consumer spending patterns.([oklahomafarmreport.com][2])

The state's unemployment rate remained steady at 3.3% in February 2025, reflecting a stable labor market. However, workforce recruitment and retention continue to pose challenges, necessitating adjustments in compensation packages to attract and retain talent.([Welcome to Oklahoma's Official Web Site][3])

Regional Economic Indicators

The Creighton University Mid-America Business Conditions Index for April 2025 stood at 53.3, down from 56.7 in March but still above the growth-neutral threshold of 50.0. This suggests continued, albeit slowing, economic expansion in the region. However, the employment index within this survey declined to 44.9, its lowest level since November 2024, indicating potential softening in job growth.([Business Record][4], [Creighton University][5])

Approximately 65% of supply managers reported that rising tariffs and supply chain interruptions have led to higher input prices, impacting operational costs and planning.([Creighton University][5])

Implications for Sapulpa's FY 2025–2026 Budget

Given these economic conditions, the City of Sapulpa faces several considerations in its budgeting process:

- **Revenue Projections:** With state-level tax collections showing mixed trends, cautious revenue forecasting is prudent
- **Expenditure Planning:** Persistent inflationary pressures, particularly in energy and equipment costs, necessitate careful expenditure planning to maintain service levels.
- **Workforce Management:** Ongoing challenges in recruitment and retention may require continued investment in competitive compensation and benefits to ensure adequate staffing.
- **Supply Chain Considerations:** Supply chain disruptions and vendor pricing uncertainties highlight the need for flexible procurement strategies and contingency planning.

In summary, while certain economic indicators suggest stabilization, the City of Sapulpa must navigate a landscape marked by cautious optimism and persistent challenges. Strategic planning and adaptability will be key in addressing the fiscal demands of FY 2025–2026.

[1]: https://nypost.com/2025/03/12/business/us-inflation-slows-in-february-to-2-8-lower-than-expected/?utm_source=chatgpt.com "US inflation slows in February to 2.8%, lower than expected"

[2]: https://www.oklahomafarmreport.com/okfr/2025/04/04/oklahoma-state-treasurer-todd-russ-march-2025-state-tax-revenue-report/?utm_source=chatgpt.com "Oklahoma State Treasurer Todd Russ: March 2025 State Tax ..."

[3]: https://oklahoma.gov/oesc/labor-market/state-county-reports/2025/statewide/oklahoma-s-unemployment-rate-held-steady-in-february.html?utm_source=chatgpt.com "Oklahoma's Unemployment Rate Held Steady in February"

[4]: https://www.businessrecord.com/mid-america-business-index-down-but-above-growth-neutral/?utm_source=chatgpt.com "Mid-America business index down but above growth neutral"

[5]: https://www.creighton.edu/economicoutlook?utm_source=chatgpt.com "Economic Outlook - Creighton University"

THE BUDGET AND ACCOUNTING PROCESS

The City of Sapulpa, Oklahoma, is a municipal corporation incorporated under a Municipal Charter pursuant to Article XVIII, of the Constitution and laws of the State of Oklahoma. The City operates under a Council-Manager form of government and provides such services as are authorized by its Charter to advance the welfare, health, morals, comfort, safety and convenience of the City and its inhabitants.

The City's major activities or functions include police and fire protection, parks and libraries, public health and social services, planning and zoning and general administrative services. In addition, the City owns and operates five major enterprise activities - the Water, Water Reclamation and Sanitation utility systems, and the park complexes and facilities. This budget includes the fund and account groups required to account for those activities, organizations and functions that are related to the City and controlled by or dependent upon the City's governing body, the City Council.

THE BUDGET PROCESS

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

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

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

adopted budget are filed in the City Clerk's office and the Sapulpa Public Library. Additional or supplemental information is available upon request.

3. The budget for the next fiscal year is legally enacted by the City Council through passage of an ordinance not later than seven days before the beginning of the new budget year.
4. Expenditures may not legally exceed appropriations at the Fund level for each legally adopted annual operating budget. The City Manager, without Council approval, may transfer appropriation balances from one expenditure account to another within a Fund/Department of the City. The City Council, however, must approve any transfer of unencumbered appropriation balance or portions thereof from one Fund to another.
5. Annual budgets are legally adopted for all governmental funds. Budgets for the Debt Service Funds are adopted on a basis consistent with Generally Accepted Accounting Principles. The expendable trust fund includes non-budgeted financial activities, which are not subject to an appropriated budget and the appropriation process nor to any legally authorized non-appropriated budget review and approval process.
6. At the close of each fiscal year, any unencumbered appropriation balance lapses or reverts to the undesignated fund balance.

THE ACCOUNTING PROCESS

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

BASIS OF PRESENTATION

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

CITY OF SAPULPA FUNDS

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

GOVERNMENTAL FUNDS

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

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

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

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

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

PROPRIETARY FUNDS

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

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

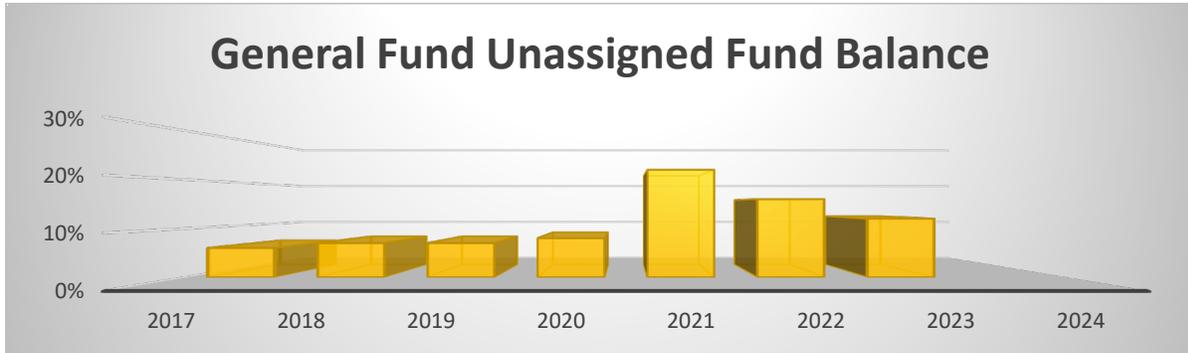
Internal Service Funds - Internal Service Funds are used to allocate certain costs (e.g. Risk Management/Insurance) to other funds within the government.

FIDUCIARY FUNDS

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

CITYWIDE BUDGET HIGHLIGHTS

The City has a history of cautious budgeting. This policy along with flat in sales tax revenues and the increase in rate increases of FY 24-25 have allowed the City’s General Fund to maintain healthy reserves and these reserves have increased over the past few years. As portrayed in the chart below.



Data Source: Crawford & Assoc, PC FY 2023 Performer

The City continued to follow this policy through FY 2024-2025, but started bringing staff to a living wage, staff positions, as hiring would permit and as revenues improved. The current economic slowdown is reflected in cautious budgeting for Fiscal Year 2025-2026, except for personnel services. The City has taken an aggressive approach to the implementation of an updated pay scale, which strives to bring the employee pay plan up to the industry minimum as compared to area municipalities.

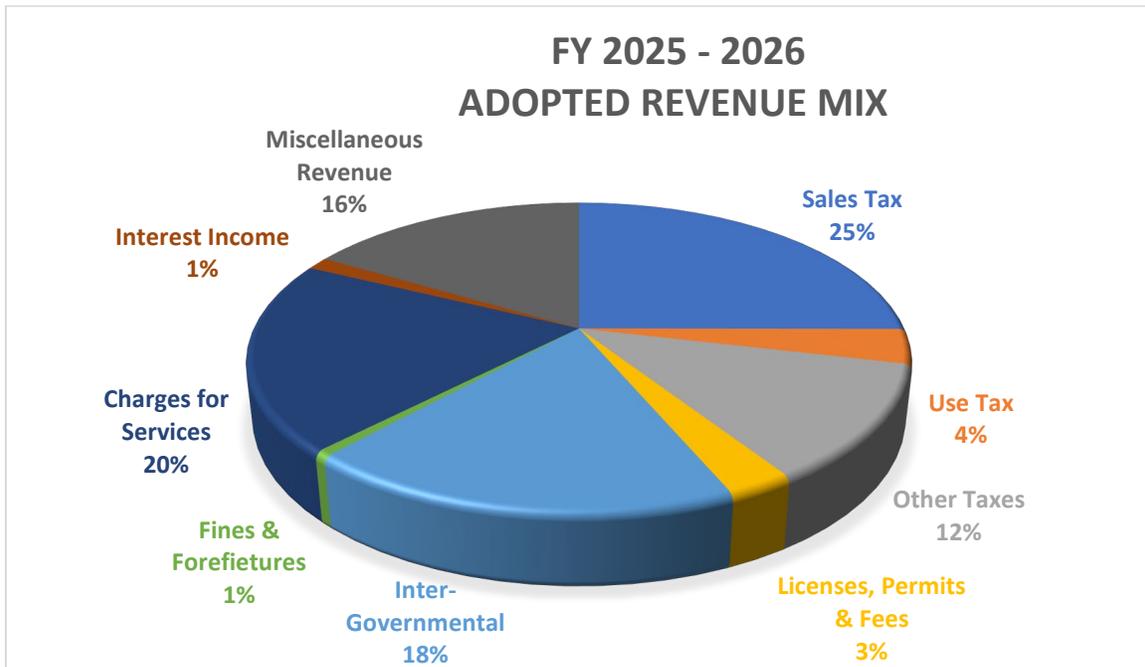
The Fiscal Year 2025-2026 Adopted Budget has a total Citywide expenditure of \$89.7 million which includes six fund types shown in Figure 1. In accordance with Generally Acceptable Accounting Principles (GAAP), the City uses several fund types where revenues are deposited, and expenditures are released. The “General Fund” is where general taxes like sales, use, and franchise taxes are placed and where expenditures for many broad operations (like Police, Fire, Public Works, and Parks) are released. While all funds are subject to economic forces, the General Fund is often the fund most subject to economic fluctuation. “Special Revenue Funds” are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. “Enterprise Funds” levy user charges for certain types of services where the government’s intent is to recover the full or partial cost of the service provided. “Capital Projects Funds” are used to account for significant capital acquisition and construction projects separately from other operations. “Long-Term Debt Service Funds” record the loan and lease payments for the City of Sapulpa, since the Enterprise Funds are designed to record expenses in a more business-like fashion, the debt service for those funds will be recorded in the fund itself. “Internal Service Funds” receive their income from charges to other funds in the City.

Revenues

Total City Revenues by Fund Type

Fund Type	Estimated Y-T-D Revenues FY 2024-2025	Adopted Budget FY 2025-2026
General Fund	\$22,739,953	\$24,420,827
Special Revenue Funds	6,515,368	14,633,173
Long-Term Debt Service	3,961,118	4,230,000
Capital Improvement Funds	1,006,293	5,668,358
Enterprise Funds	21,910,824	19,537,883
Internal Service Funds	2,686,783	3,334,739
TOTAL	58,820,339	71,824,980

The City-Wide Budget for Fiscal Year 2025-2026 is projected to increase by \$12.5 million from the Fiscal Year 2024-2025 estimated Y-T-D revenues. The change in the adopted budget from last year is primarily related to increases in Charges for Services, 11%, and an increase in Other Taxes, 18%. The increased Other Taxes is related to additional Ad Valorem Taxes and Hotel/Motel Tax Funds. The increase in Charges for Services is related to the utility rate increase that went into effect on April 1, 2025. Other areas are showing an increase mainly due to additional uses of city services and additional grant revenues.

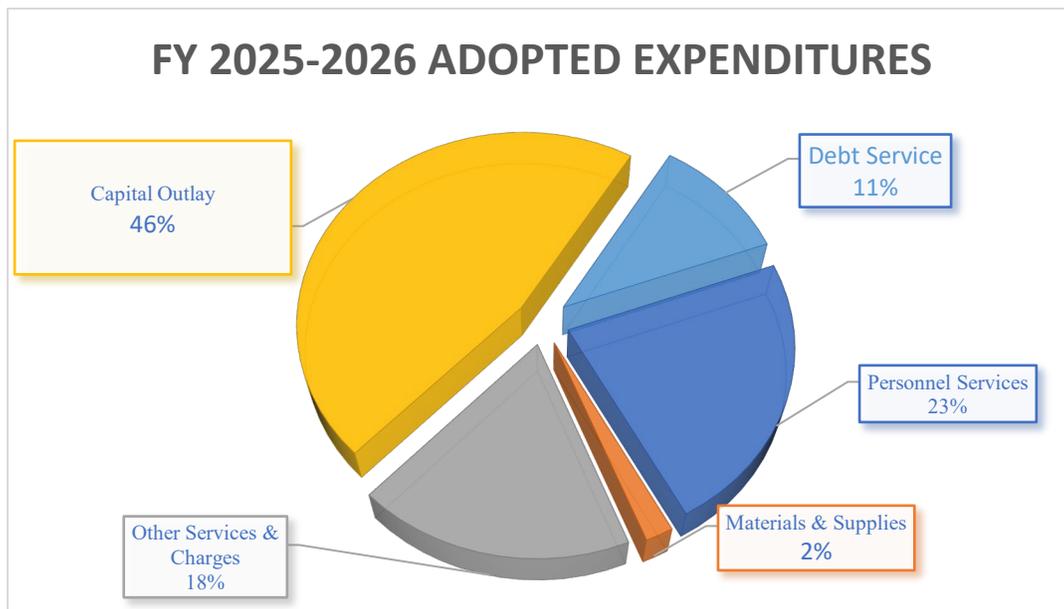


Expenditures

Total City Expenditures by Fund Type

Fund Type	Estimated Y-T-D Expenditures FY 2024-2025	Adopted Budget FY 2025-2026
General Fund	\$17,697,743	\$19,959,743
Special Revenue Funds	8,204,764	16,977,294
Long-Term Debt Service	3,689,956	3,496,008
Capital Improvement Funds	15,598,485	16,649,606
Enterprise Funds	14,111,595	29,671,804
Internal Service Funds	2,946,599	3,015,858
TOTAL	62,249,141	89,770,313

The City-Wide Budget for Fiscal Year 2025-2026 is projected to increase by \$27.5 million from the Fiscal Year 2024-2025 estimated actual expenditures and appropriations. The change in the adopted budget from current year’s estimate is related to added payroll expenses and a \$24.4 million dollar increase in Capital Improvements Projects and Outlay. The increased payroll cost is related to an effort to bring lower income city employees to at least the median salary based on wages in the immediate area. The increase in Capital Improvement Projects and Outlay is a result an effort by the City of Sapulpa to upgrade city streets and infrastructure. Materials and Supplies for the city has increased by \$50,920, or 3%. Other Services and Charges have increased by \$3.4 million, or 26%. Both of these categorical increases are due primarily to inflationary cost increases which are passed through to the City of Sapulpa by our vendors. Capital Outlay and Capital Improvement Project have increased by \$24,421,740. This increase is primarily due to the prioritization of capital outlay items and projects.

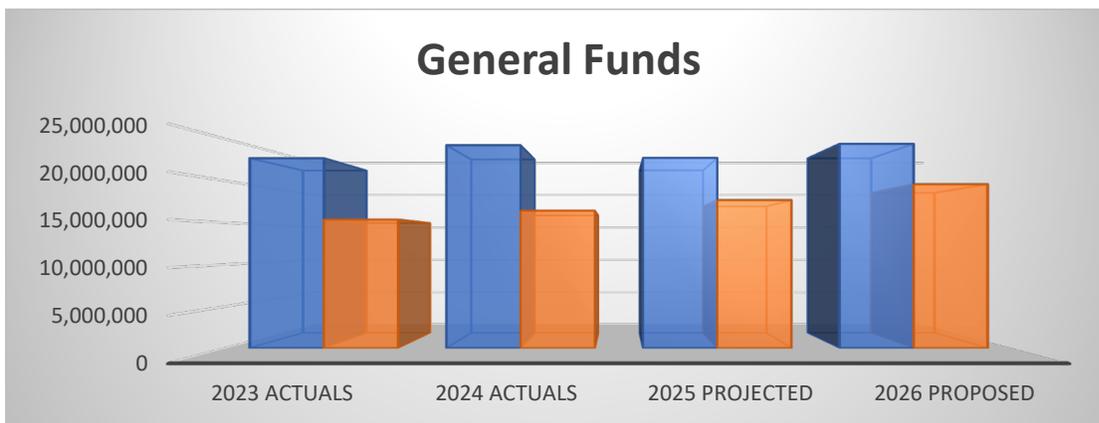


General Funds

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

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

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



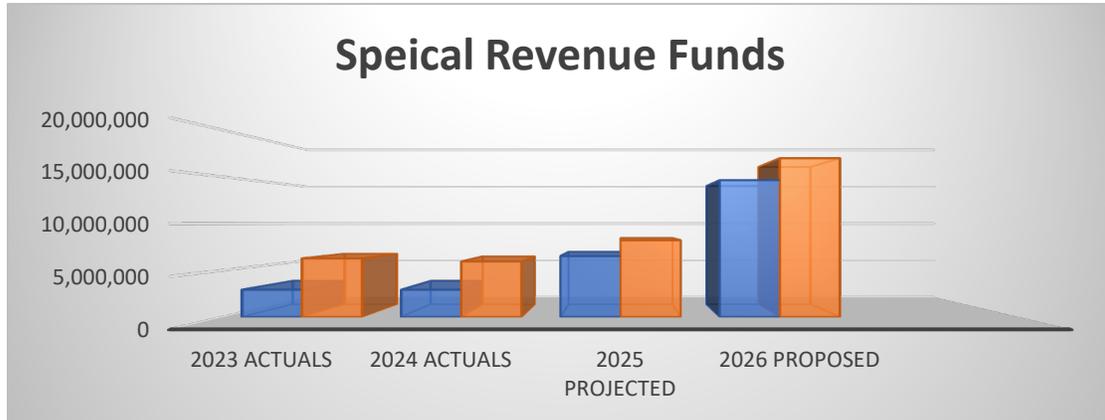
Special Revenue Funds

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

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

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

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

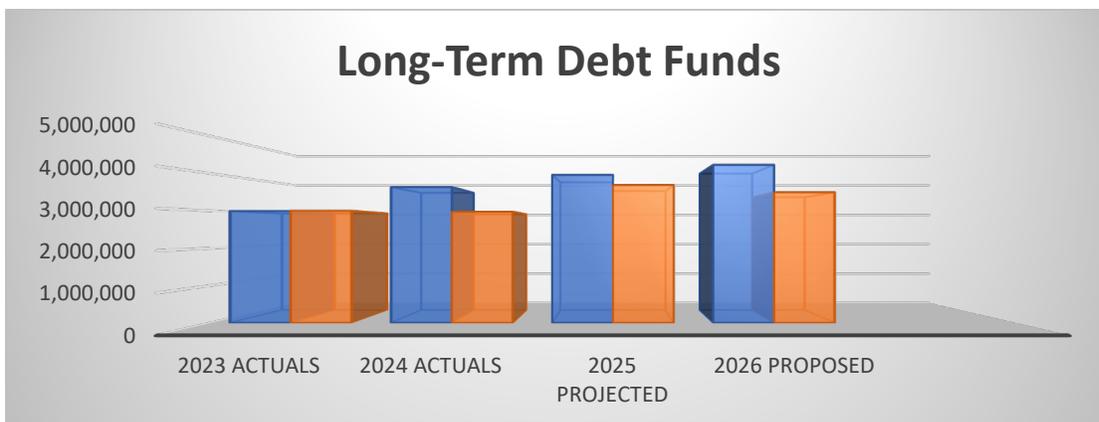


Long-Term Debt Funds

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

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

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

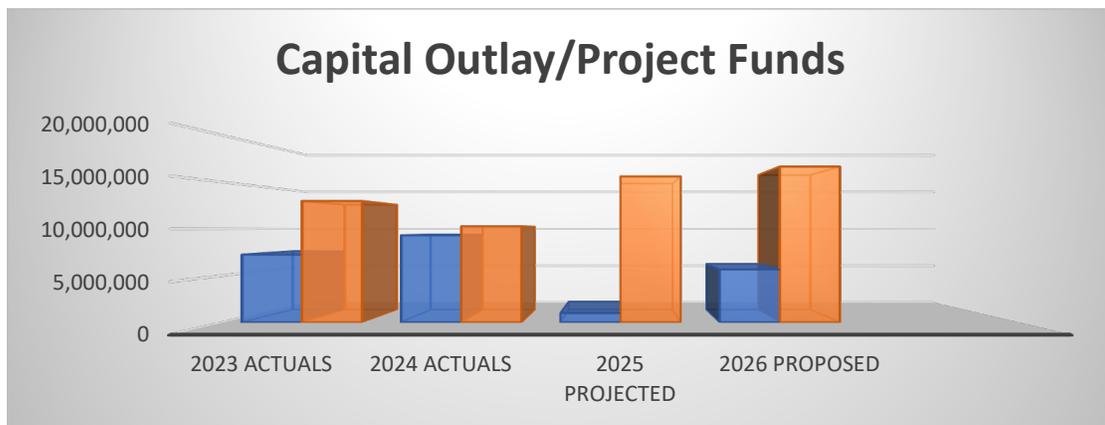


Capital Outlay/Project Funds

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

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

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

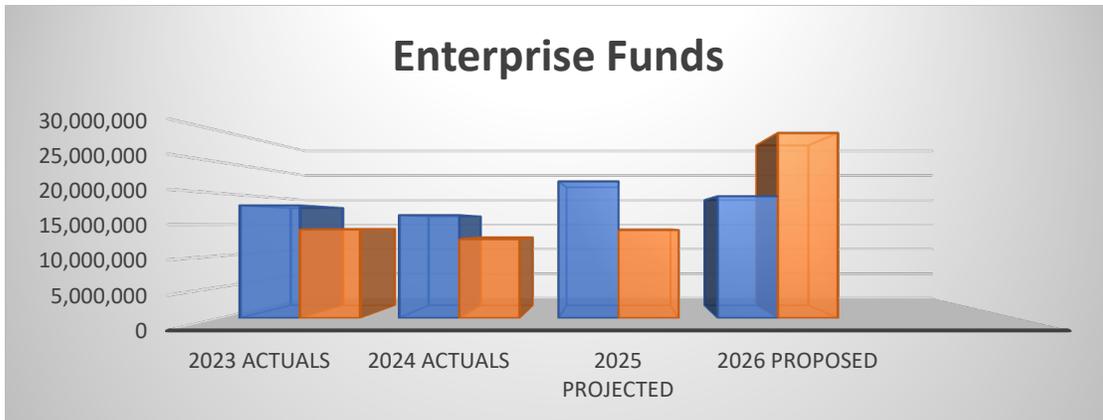


Enterprise Funds

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

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

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

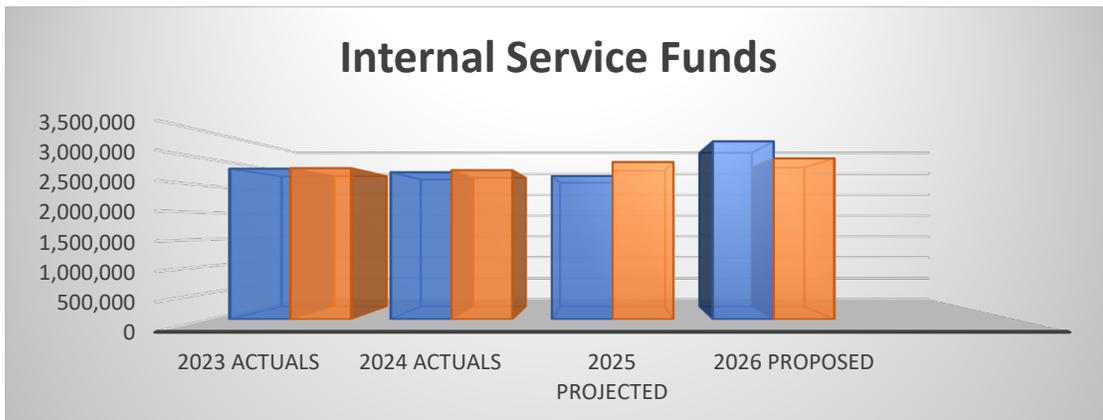


Internal Service Funds

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

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

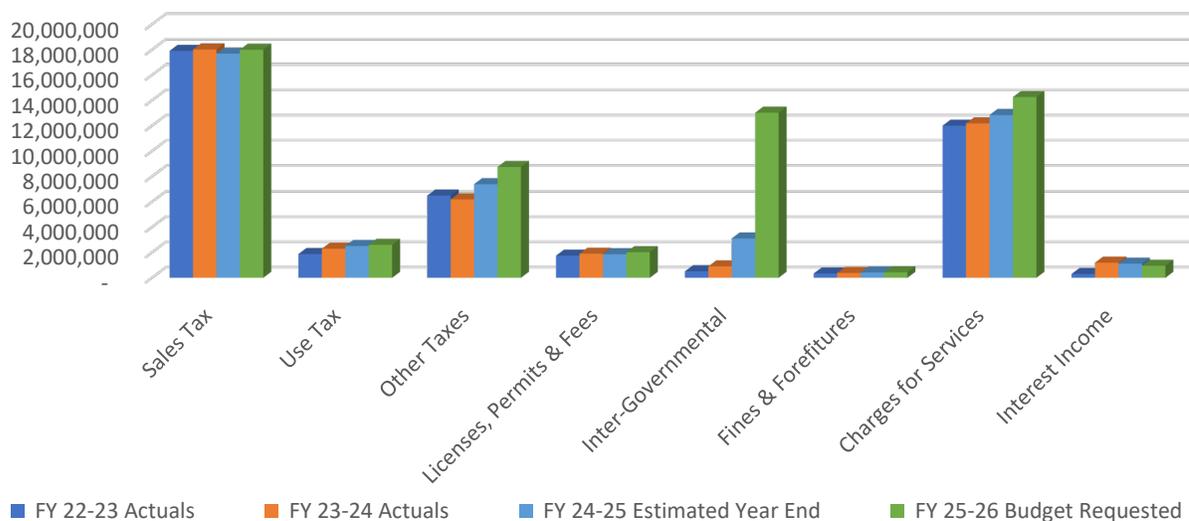
These funds are not typically funded through taxes or external revenues, but rather through **internal charges** assessed to the departments that use the services.



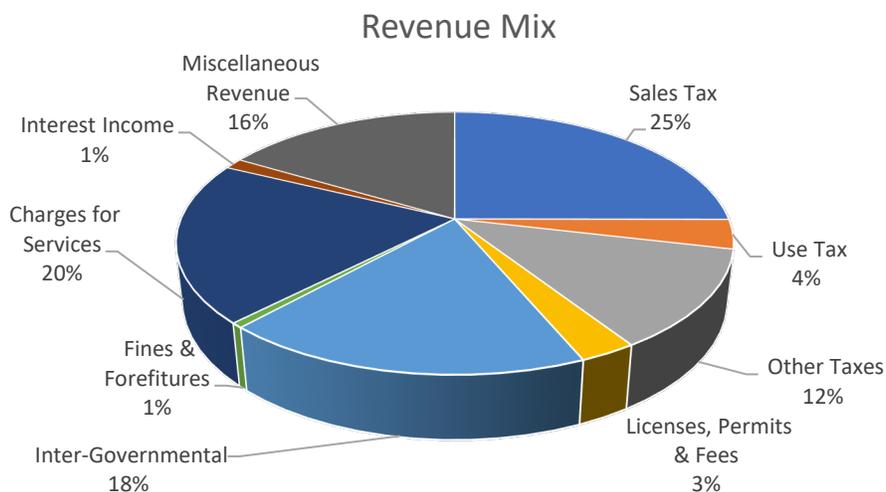
Revenues

The City of Sapulpa has adopted a conservative policy for the projection of revenues. Staff uses a combination of historical information and known economic factors in their projections. City-Wide Operational revenues have grown by 21% from the FY 2024 Estimated Year End Totals. This is due to an increase in expected Other Taxes, Inter-Governmental Revenues (Grants), Charges for Services, and Miscellaneous Revenues. The category of revenues which are seeing the largest growth are Other Taxes, Inter-Governmental Revenues (Grants) and Miscellaneous Revenue. Other Taxes are things like Use Tax and Ad Valorem taxes, while the growth in Miscellaneous Revenue is due to the expected loans the city will pursue after the new year.

Revenue History

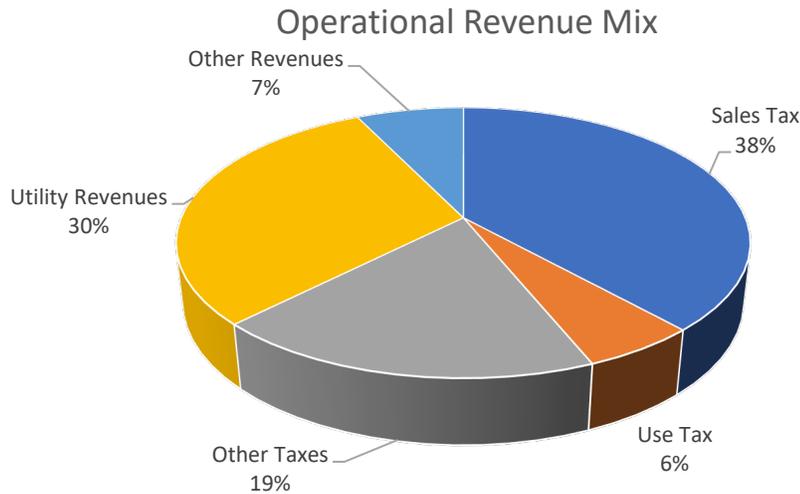


The revenue mix of \$71.8 million for FY 2025–2026 is as follows:



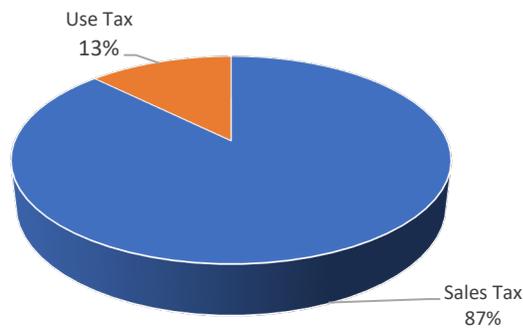
It's important to note that Miscellaneous Revenues are items such as Loan/Bond Proceeds, Reimbursements, Donations, and Other Miscellaneous Revenues the City receives. The City of Sapulpa does intend on seeking multiple loans during the FY 2025-2026 budget year

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



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

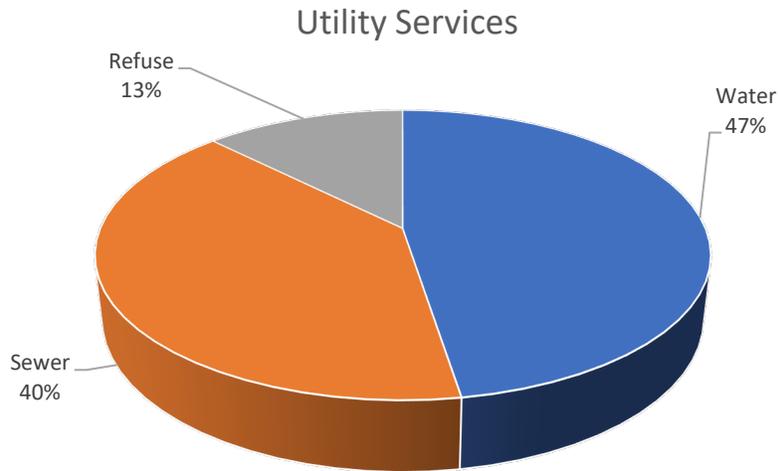
FY 2026 Adopted Sales & Use Tax Breakout



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

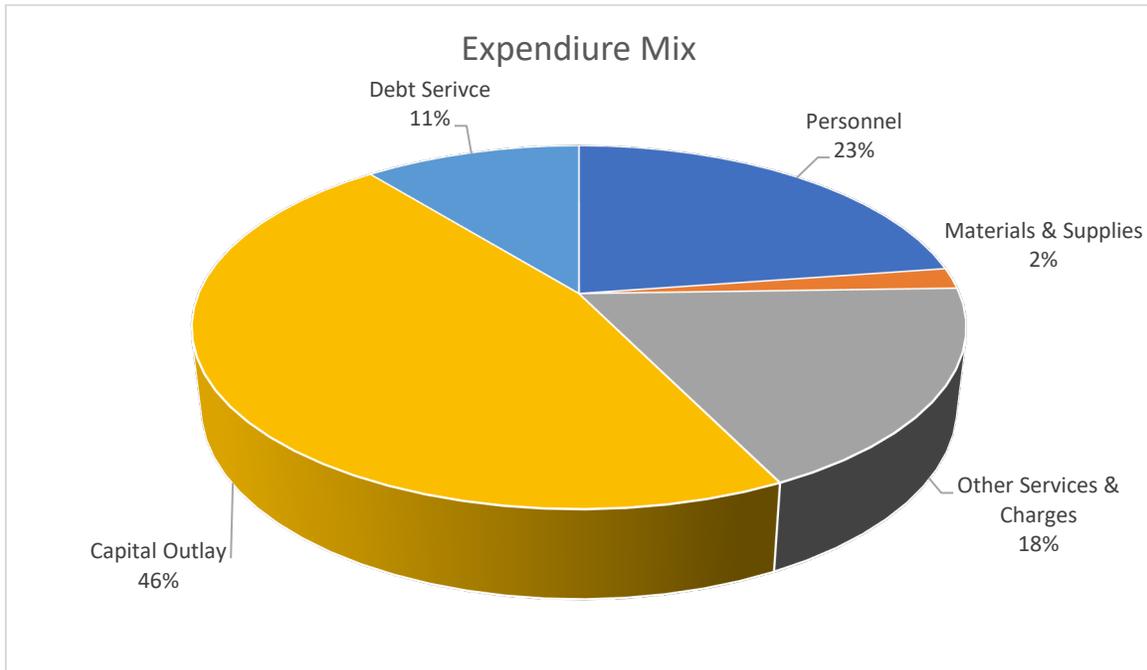
Utility revenue is another category which the City Council controls and is a major point of the revenue projections. Utility Revenues make up approximately 30% of the city's operational revenues and is broken down into three separate areas. The areas are Water Sales, Sewer Service,

and Refuse Services. The largest area is water sales, and this area is weather driven. If the city experiences a wet summer citizens don't water their yards as much and the sales for this area is driven down. Sewer Service is a derivative of water sales and calculated in much the same way. Graphically, this revenue mix looks like the following.

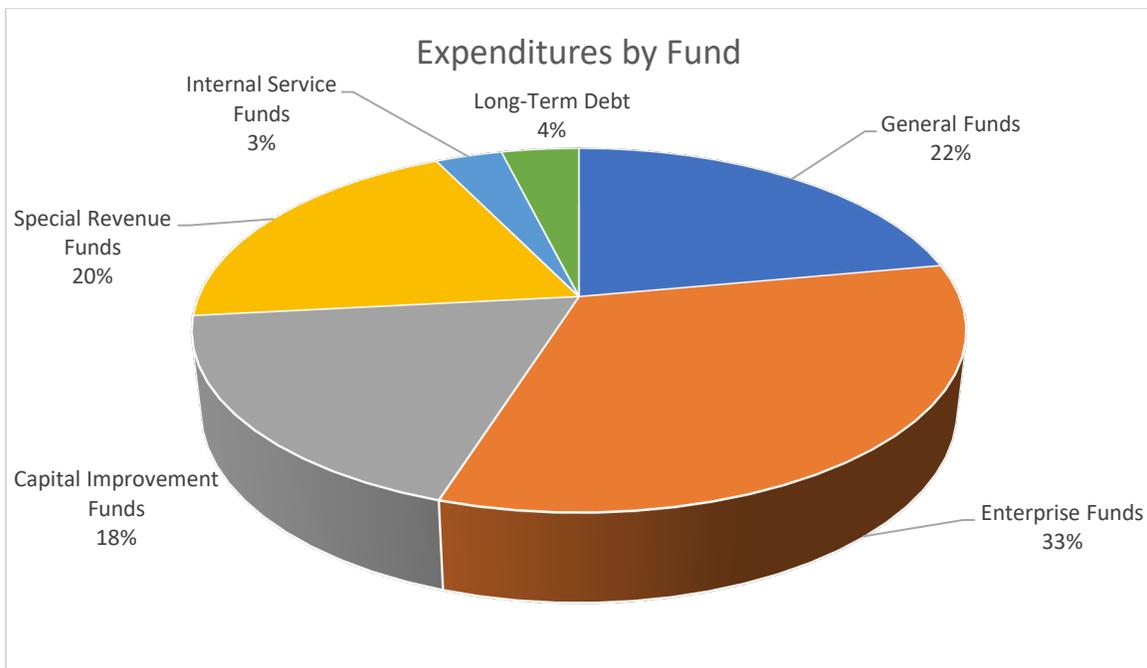


Expenditures

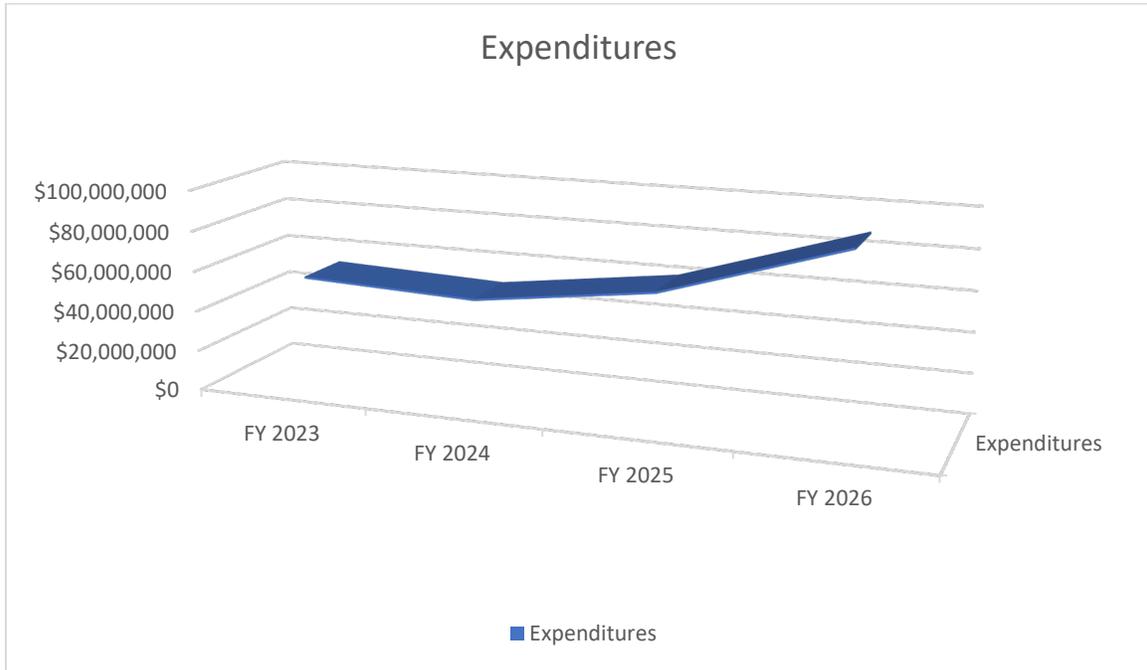
For FY 2025-2026 the City of Sapulpa has taken action to bring the employees to a minimum standard that is equal to the surrounding area. The city has also taken an aggressive approach to upgrade city streets and infrastructure, as well as promote economic development. The following is what the City of Sapulpa's total expenditure mix will be in FY 2025-2026.



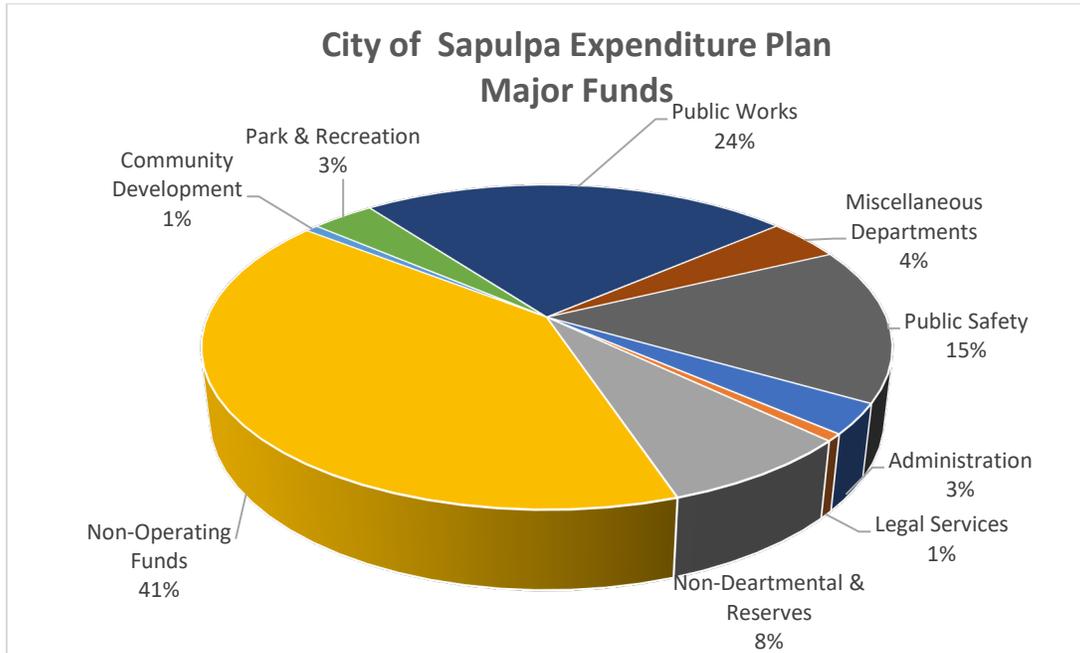
This expenditure mix equates to a total expenditure of \$89,770,313 and is broken down as follows:



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



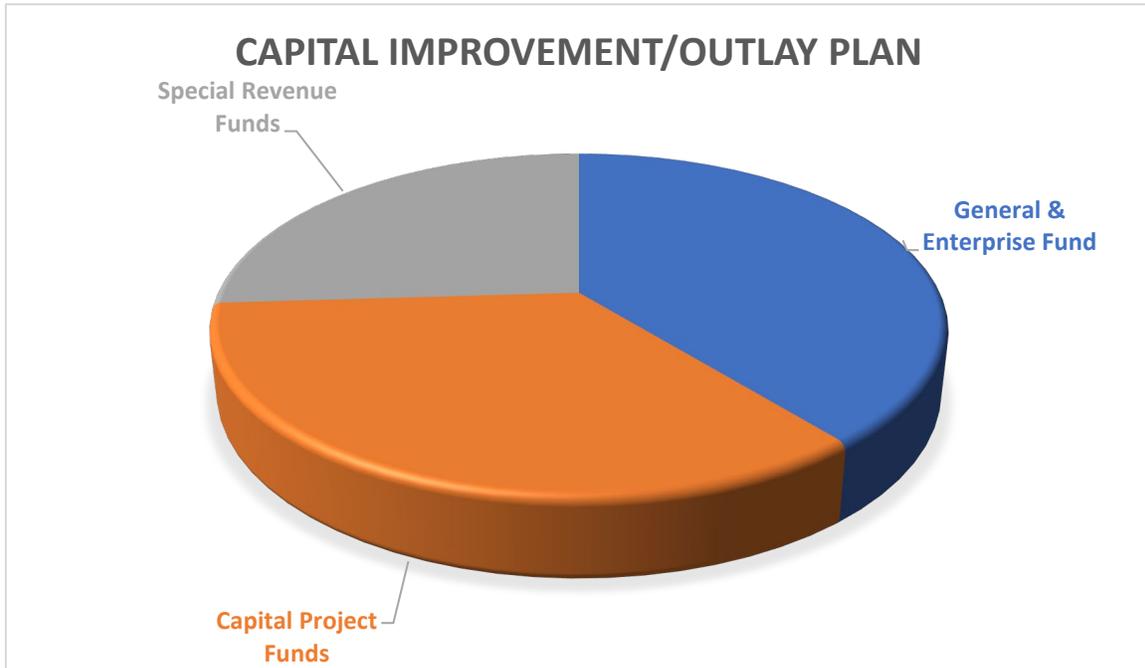
The City of Sapulpa spreads its major operations over three different fund groupings and from those groupings there are 41 different departments. These departments are itemized on the following pages.



Capital Improvement/Outlay Plan

Capital Improvement/Outlay Plan

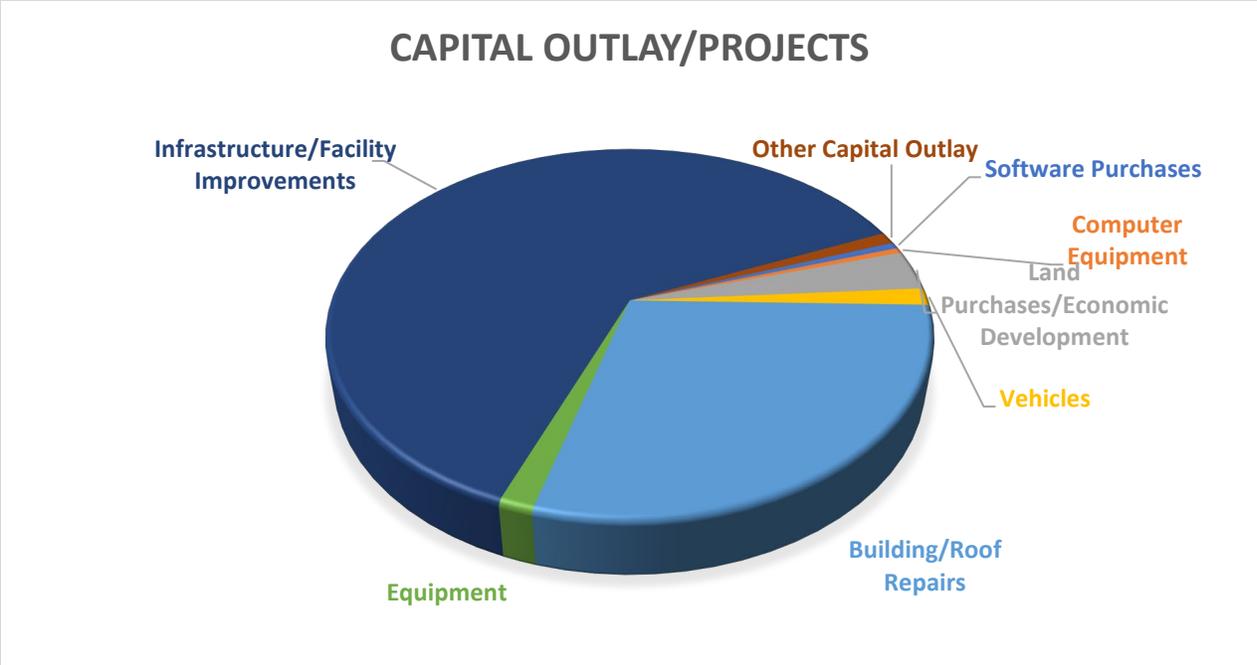
The City of Sapulpa Capital Improvement/Outlay plan with \$41,702,401 accounts for 46% of the City of Sapulpa total expenditure budget. There are four different areas which provide for this funding, Capital Outlay items which are funded from the (1) General and Enterprise Funds operational dollars, (2) Capital Project dollars, (3) Special Revenue Funds, such as Cemetery Care Fund, E911 Fund, Grants and Aide funds, and (4) Ad Valorem funds.



To accomplish this, the city plans to seek approval to borrow money to cover budgetary shortages for capital improvements during the FY 2025 – 2026 budget year. The city does not plan on seeking just one loan. There will be multiple different loans made during the upcoming year. The city does plan to seek money for infrastructure and economic development from the current Ad Valorem dollars which are still available from the most recent Ad Valorem election. The following lending agencies will be evaluated as a source for funds applied for, the Oklahoma Water Resources Board, bank placement and G.O. Bond issuance, different grant applications will be made, and the City will borrow funds leveraging future utility and sales tax dollars as a repayment method.

CAPITAL OUTLAY

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



A total of **\$230,420** is planned in software systems to modernize digital infrastructure across various departments. These upgrades included financial and accounting software and licensing/permitting platforms. These improvements help streamline operations, strengthen cybersecurity, and enhance transparency and citizen engagement.

The city is also planning **\$191,300** on computer equipment to replace outdated hardware and ensure reliability in daily operations. This includes desktop and laptop computers, servers, networking equipment, and data security systems. Updated technology minimizes downtime, improves performance, and provides city staff with the tools necessary to deliver high-quality services.

In a strategic move to support long-term development, the city has allocated **\$500,000** toward economic development initiatives. These purchases allow the City to control key properties for future infrastructure projects or community revitalization efforts, while economic development investments attract new businesses and jobs, ultimately expanding the City’s tax base.

Vehicle purchases total **\$615,000**, covering new units for the police, fire, utility, and public works departments. These acquisitions replaced aging, high-mileage vehicles and ensured safe, reliable transportation for frontline services. Maintaining a dependable fleet is critical for effective emergency response, inspections, and maintenance tasks.

To preserve the integrity of city-owned facilities, **\$2,207,277** is programed for building and roof repairs. Projects included roof replacements and structural improvements to ensure safety, comfort, and long-term use of public buildings such as City Hall and municipal service centers.

To augment these repairs the city has **\$10,044,958** programed for new building constructions. These construction projects include the new Fire Training Center, Booker T Washington Gym

Construction, the Sapulpa Sports Complex, and a new storage shed for the storage of different City owned equipment.

The city will invest **\$662,977** in essential equipment used by public works, public safety, parks, and sanitation crews. This included mowers, loaders, pumps, and other specialized tools. Access to modern equipment enhances efficiency, ensures employee safety, and improves the quality of services delivered to residents.

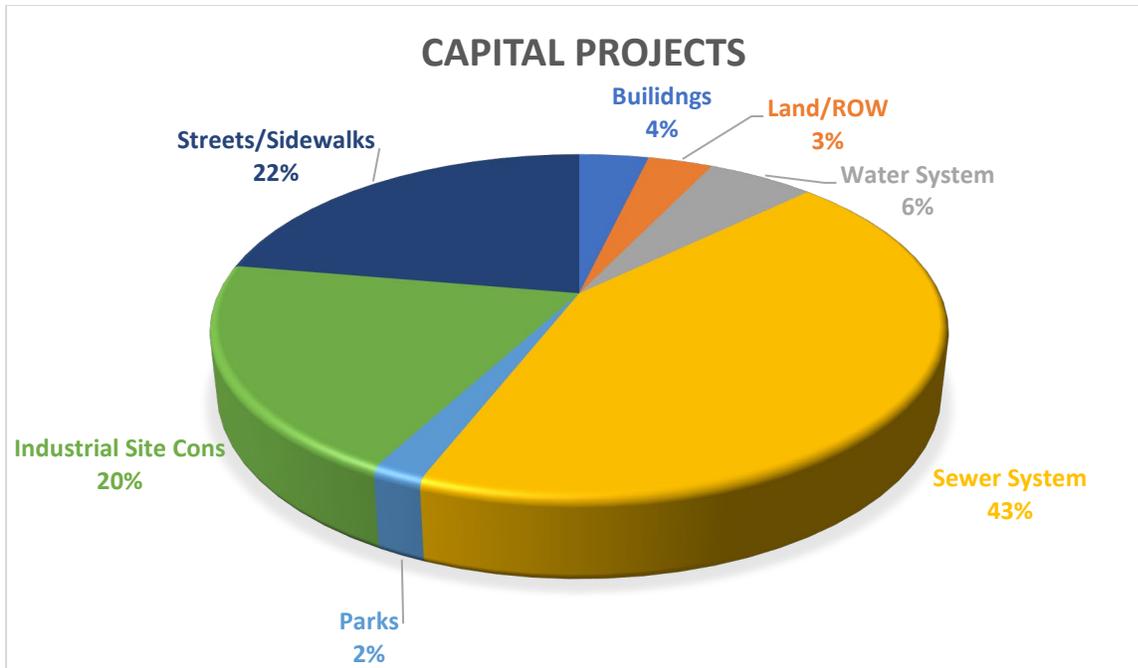
The most substantial investment is **\$25,993,462** in infrastructure and facility improvements. These funds supported road resurfacing, traffic safety enhancements, water and sewer line replacements, drainage improvements, and upgrades to parks and public buildings. These projects are critical to maintaining core infrastructure, complying with regulatory standards, and improving the quality of life in the community.

Finally, **\$434,013** will be spent on other capital outlay items that support City operations but do not fall within the main categories listed above. This included books for Legal, Library and Inspection Departments, Training, Stormwater Master Plan, Fire Department Bunker Gear and Police Officer Body Cameras. These investments fill important gaps in the capital improvement program and support resilience and operational readiness.

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

CAPITAL PROJECTS

The City of Sapulpa's FY 2025–2026 Capital Project Plan includes a wide range of critical infrastructure and community development projects totaling approximately \$42.4 million. These investments are aimed at maintaining essential services, enhancing public safety, supporting growth, and improving the overall quality of life for residents.



Significant water and wastewater infrastructure improvements are included to ensure reliable utility services and environmental compliance. These projects include clarifier rehabilitation at the Water Resources facility (\$450,000), annual water line replacements (\$600,000), and targeted water main replacements along South Elm (\$351,915). Additionally, sewer system improvements are being funded through a combination of local and state resources, including slip lining on the north side (\$125,400), the Hobson sewer line realignment using ARPA funds (\$1.4 million), and major sewer line upgrades along 81st Street from Frankhoma Road to 97th Street (\$4.8 million). The plan also provides for the Ozark sewer main extension (\$5 million), funded through OWRB ARPA funds, and repairs to wastewater treatment plant facilities, including equipment and lift station upgrades (\$335,777).

Street and transportation projects also feature prominently. These include Gray Street reconstruction (\$1 million), and various other street replacements totaling \$2.7 million. These upgrades are essential to maintain safe and navigable streets, accommodate increasing traffic demands, and support community development.

Several projects are tied to economic development and recreational enhancement. The City will leverage grant funding for the EDA SITES project (\$5.66 million), and the Recreation Trail Grant (\$531,985), supporting quality-of-life improvements and tourism. The Sapulpa Sports Complex project (\$675,708) will expand recreational offerings, while the Fire Department Training Center (\$2,394,851) will improve emergency preparedness and training capacity.

Additionally, the Canyon Road project (\$171,928) reflect major capital priorities in community development and infrastructure expansion. Sewer system improvements funded by the Series 1998 CIP Sales Tax (\$450,820) ensure continued investment in the backbone of the City's utility network.

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

CITY OF SAPULPA
FY 25 - 26 ADOPTED BUDGET OVERVIEW

RESOURCES

Funding Source	Fund Balance 07/01/2024	Estimated Revenue FY 2024-2025	Estimated Expenditures FY 2024-2025	Transfers IN/(OUT) FY 2024-2025	Projected Fund Balance 06/30/2025	Adopted Revenue FY 2025-2026	Projected Resources Available
General Funds							
Stabilization Fund (09)	\$ 504,648	\$ 20,227	\$ -	\$ -	\$ 524,875	\$ 27,000	\$ 551,875
General Fund (10)	4,486,415	22,544,642	16,878,685	(6,789,410)	3,362,962	24,191,977	27,554,938
Hunting & Fishing (Lake) Fund (32)	49,790	45,647	75,244	10,000	30,192	73,500	103,692
Library Fund (34)	150,153	76,203	611,391	455,805	70,770	7,350	78,120
Aquatics Fund (36)	108,800	53,234	132,422	35,000	64,612	121,000	185,612
Court Fines Fund (54)	-	-	-	-	-	-	-
Special Revenue Funds							
Sapulpa Development Fund (15)	523,989	11,703	654,200	-	(118,508)	2,446,667	2,328,159
Street & Alley Fund (30)	514,040	230,282	676,416	159,500	227,407	243,535	470,942
Cemetery Maintenance Fund (31)	92,565	97,152	527,493	363,005	25,229	121,900	147,129
Parks & Recreation Fund (35)	153,392	198,405	889,365	846,610	309,042	73,150	382,192
Fed. Seized & Forfeiture Fund (42)	13,589	2,424	13,000	-	3,013	-	3,013
Major Thoughtfare Fund (44)	824,246	42,310	502,660	431,610	795,505	35,000	830,505
Water & Sewer Sales Tax Fund (46)	458,690	14,195	1,058,059	863,219	278,046	13,000	291,046
Vac/Spay/Neutr Fund (47)	(973)	32,515	31,929	1,000	613	30,250	30,863
E-911 Fund (57)	213,637	304,567	683,542	230,000	64,662	381,150	445,812
Juvenile Justice Fund (58)	21,616	14,169	18,984	-	16,801	15,800	32,601
Hotel/Motel Tax Fund (59)	444,882	270,567	236,095	(51,563)	427,792	310,000	737,792
Grants & Aide Fund (60)	93,432	2,883,259	2,881,161	-	95,529	8,240,947	8,336,476
TIF Apportionment Fund (85)	1,135,786	2,413,821	-	(552,616)	2,996,991	2,721,774	5,718,765
Long-Term Debt Funds							
General Fixed Assets (03)	-	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-	-	-	-	-
G.O. Bond Sinking Fund (81)	1,945,791	3,961,118	3,689,956	(53,607)	2,163,346	4,230,000	6,393,346
Capital Projects Funds							
Resid Constr Park/Rec Fund (37)	108,447	2,519	-	20,000	130,966	2,500	133,466
Park Development Fund (38)	178,994	4,447	-	51,563	235,004	4,100	239,104
Econ Devel Sales Tax Fund (39)	2,166,609	429,950	-	-	2,596,559	417,058	3,013,617
Fire Cash Fund (40)	322,545	15,016	150,772	195,805	382,594	14,900	397,494
Police Cash Fund (41)	108,170	1,171	281,987	195,805	23,159	1,800	24,959
Cemetery Care Trust Fund (43)	116,664	2,723	-	15,000	134,387	3,000	137,387
Capital Improvement Fund (45)	77,843	12,278	1,303,927	1,285,589	71,784	15,000	86,784
Series 2014 Str Cap Impr Fund (63)	1	-	-	-	1	-	1
Street Impr Sales Tax Fund (65)	4,103,387	108,664	5,245,680	2,164,562	1,130,933	100,000	1,230,933
Series 1998 CIP Fund (67)	1,175,126	26,542	1,427,462	399,562	173,767	25,000	198,767
G.O. Bond Construction Fund (83)	14,642,590	382,168	6,444,995	643,823	9,223,586	3,060,000	12,283,586
Article X, Sec 35 GO Bond Fund (84)	878,007	20,815	743,662	-	155,160	2,025,000	2,180,160
Enterprise Funds							
Supulpa Municipal Authority Fund (20)	(2,846,662)	20,162,513	11,891,213	(1,909,000)	3,515,638	16,454,729	19,970,367
Stormwater Management Fund (29)	1,418,879	938,594	781,198	(92,700)	1,483,575	932,682	2,416,257
Golf Course Fund (33)	492,535	620,097	981,144	305,000	436,488	525,805	962,293
Water Resources (48)	1,658,763	38,782	410,436	776,439	2,063,548	30,000	2,093,548
Sewer System Development Fund (49)	5,357	150,838	47,604	-	108,591	1,594,667	1,703,258
City Deposits Fund (50)	-	-	-	-	-	-	-
Internal Service Funds							
Insurance Fund (55)	14,754	2,686,783	3,015,858	-	(314,321)	3,334,739	3,020,418
Totals	\$ 36,356,497	\$ 58,820,339	\$ 62,286,539	\$ 0	\$ 32,890,297	\$ 71,824,980	\$ 104,715,276

CITY OF SAPULPA
FY 25 - 26 ADOPTED BUDGET OVERVIEW

Funding Source	Expenditures						Projected Fund Balance 06/30/2026
	Fund Transfer IN/(OUT)	Adopted Non Oper Expend	Adopted Operating Expend	Long-Term Debt Payments	Capital Improvement Expend	Adopted Expenditures Total	
General Funds							
Stabilization Fund (09)	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 151,875
General Fund (10)	(8,501,753)	150,000	17,834,922	19,380	662,700	18,667,002	386,183
Hunting & Fishing (Lake) Fund (32)	-	-	50,050	-	25,000	75,050	28,642
Library Fund (34)	529,611	-	597,414	-	10,000	607,414	317
Aquatics Fund (36)	34,000	-	210,277	-	-	210,277	9,335
Court Fines Fund (54)	-	-	-	-	-	-	-
Special Revenue Funds							
Sapulpa Development Fund (15)	725,885	-	-	185,596	2,394,851	2,580,447	473,597
Street & Alley Fund (30)	548,000	-	987,753	-	-	987,753	31,189
Cemetery Maintenance Fund (31)	421,182	-	567,944	-	-	567,944	367
Parks & Recreation Fund (35)	844,364	-	1,144,823	-	81,131	1,225,954	602
Fed. Seized & Forfeiture Fund (42)	-	-	-	-	3,013	3,013	0
Major Thoughtfare Fund (44)	(109,636)	-	652,000	-	-	652,000	68,869
Water & Sewer Sales Tax Fund (46)	1,091,829	-	1,230,156	-	151,915	1,382,071	803
Vac/Spay/Neutr Fund (47)	-	-	30,863	-	-	30,863	0
E-911 Fund (57)	418,867	-	858,638	-	-	858,638	6,041
Juvenile Justice Fund (58)	-	-	27,051	-	-	27,051	5,550
Hotel/Motel Tax Fund (59)	(58,125)	-	331,746	-	-	331,746	347,921
Grants & Aide Fund (60)	-	-	34,572	-	8,095,242	8,129,814	206,662
TIF Apportionment Fund (85)	91,207	-	100,000	-	100,000	200,000	5,609,972
Special Revenue Funds							
General Fixed Assets (03)	-	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-	-	-	-	-
G.O. Bond Sinking Fund (81)	-	-	-	3,496,008	-	3,496,008	2,897,338
Capital Projects Funds							
Resid Constr Park/Rec Fund (37)	(80,000)	-	-	-	-	-	53,466
Park Development Fund (38)	158,125	-	-	-	375,000	375,000	22,229
Econ Devel Sales Tax Fund (39)	-	-	-	-	500,000	500,000	2,513,617
Fire Cash Fund (40)	14,586	-	-	-	325,000	325,000	87,080
Police Cash Fund (41)	200,182	-	-	-	225,000	225,000	141
Cemetery Care Trust Fund (43)	9,000	-	-	-	-	-	146,387
Capital Improvement Fund (45)	880,729	-	-	-	867,668	867,668	99,844
Series 2014 Str Cap Impr Fund (63)	-	-	-	-	-	-	1
Street Impr Sales Tax Fund (65)	3,918,057	-	630,000	615,790	3,700,000	4,945,790	203,200
Series 1998 CIP Fund (67)	436,821	300,000	-	-	325,420	625,420	10,169
G.O. Bond Construction Fund (83)	(540,289)	-	553,752	-	7,543,976	8,097,728	3,645,569
Article X, Sec 35 GO Bond Fund (84)	-	-	-	-	688,000	688,000	1,492,160
Enterprise Funds							
Supulpa Municipal Authority Fund (20)	(605,885)	-	6,986,790	5,374,367	12,695,470	25,056,272	(5,692,145)
Stormwater Management Fund (29)	(23,000)	-	484,167	-	1,115,000	1,599,167	794,090
Golf Course Fund (33)	301,000	-	1,067,995	-	195,000	1,262,995	298
Water Resources (48)	769,928	-	130,000	-	1,623,015	1,753,015	1,110,461
Sewer System Development Fund (49)	(1,474,686)	-	-	-	-	-	228,572
City Deposits Fund (50)	-	-	-	-	-	-	-
Internal Service Funds							
Insurance Fund (55)	-	-	3,015,858	-	-	3,015,858	4,560
Totals	\$ (0)	\$ 450,000	\$ 37,926,771	\$ 9,691,141	\$ 41,702,401	\$ 89,770,313	\$ 14,944,962

CITY OF SUPULPA
FY 25-26 Preliminary Schedule of Transfers

SUMMARY OF TRANSFERS IN/(OUT)

<u>Fund Types</u>	TRANSFERS IN	TRANSFERS (OUT)	TRANSFERS IN/(OUT)
General Funds			
Stabilization Fund (09)	-		
General Fund (10)			
Transfer from SMA	2,892,000		
Transfer from SMA: 40% Sales Tax	3,522,914		
Transfer from Fire Cash CIP Fund	20,000		
Transfer from Police Cash CIP Fund	20,000		
Transfer from TIFF Apportionment Fund (Downtown TIFF)	15,000		
Trnsfer to Stabilization Fund		-	
Transfer to SMA: 40% Sales Tax		3,522,914	
Transfer to Cemetery Maint Fund (2.5% Sales Tax)		220,182	
Transfer to Library		49,429	
Transfer to Library Fund (2.5% Sales Tax)		220,182	
Transfer to Parks & Leisure Fund (5% Sales Tax)		440,364	
Transfer to Resid. Park Const. Fund		20,000	
Transfer to Fire Cash CIP Fund (2.5% Sales Tax)		220,182	
Transfer to Police Cash CIP Fund (2.5% Sales Tax)		220,182	
Transfer to Major Thorofare Fund (5% Sales Tax)		440,364	
Transfer to CIP Fund		-	
Transfer to CIP Fund (10% Sales Tax)		880,729	
Transfer to Water/Sewer Sales Tax Fund (10% Sales Tax)		880,729	
Transfer to Vac./Sapy/Neuter Escrow Fund		-	
Transfer to Water Res Sales Tax Fund (20% Sales Tax)		1,761,457	
Transfer to E-911 Fund		418,867	
Transfer to Street Imp. Sales Tax Fund		1,166,236	
Transfer to Street Imp. Sales Tax Fund (50% Sales Tax)		2,201,821	
Transfer to 1998 CIP Fund		-	
Transfer to 1998 CIP Fund (5% Sales Tax)		2,201,821	
Transfer to TIFF Apportionment Fund (Downtown TIFF)		106,207	
Hunting & Fishing (Lake) Fund (32)	-	-	
Library Fund (34)			
Transfer from General Fund	49,429		
Transfer from General Fund (2.5% Sales Tax)	220,182		
Transfer from SMA	260,000		
Aquatics Fund (36)	34,000		
Court Fines Fund (54)	-	-	
TOTAL GENERAL FUNDS	7,033,525	14,971,667	(7,938,142)
Special Revenue Funds			
Sapulpa Development Fund (15)			
Transfer from GO Bond Constr Fund	540,289		

CITY OF SUPULPA
FY 25-26 Preliminary Schedule of Transfers

Fund Types	TRANSFERS IN	TRANSFERS (OUT)	TRANSFERS IN/(OUT)
Transfer from Fire Cash CIP Fund	185,596		
Street & Alley Fund (30)			
Transfer from SMA Fund	525,000		
Transfer From Stormwater Management Fund	23,000		
Cemetery Maintenance Fund (31)			
Transfer from General Fund (2.5% Sales Tax)	220,182		
Transfer from SMA Fund	210,000		
Transfer to Cemetery Trust Fund		9,000	
Parks & Recreation Fund (35)			
Transfer from General Fund (5% Sales Tax)	440,364		
Transfer from SMA	404,000		
Fed. Seized & Forfeiture Fund (42)	-		
Major Thoughtfare Fund (44)	440,364		
Water & Sewer Sales Tax Fund (46)			
Transfer from General Fund (10% Sales Tax)	880,729		
Transfer from SMA Fund	211,100		
Vac/Spay/Neutr Fund (47)	-		
E-911 Fund (57)	418,867		
Juvenile Justice Fund (58)	-	-	
Hotel/Motel Tax Fund (59)		58,125	
Grants & Aide Fund (60)	-	-	
TIF Appotionment Fund (85)	106,207	15,000	
TOTAL SPECIAL REV. FUNDS	4,605,698	82,125	4,523,573
Long-Term Debt Funds			
General Fixed Assets (03)	-	-	
General Long-Term Debt (06)	-	-	
G.O. Bond Sinking Fund (81)	-	-	
TOTAL LONG-TERM DEBT FUNDS	-	-	-
Capital Projects Funds			
Resid Park/Rec Constr Fund (37)			
Transfer from General Fund	20,000		
Transfer to Park Development Fund		100,000	
Park Development Fund (38)			
Transfer from Park Resid Park/Rec Const. Fund	100,000		
Transfer from Hotel Motel Tax Fund	58,125		
Econ Devel Sales Tax Fund (39)	-	-	
Fire Cash Fund (40)			
Transfer from General Fund (2.5% Sales Tax)	220,182		
Transfer to Genral Fund		20,000	
Transfer Sapulpa Development Authority		185,596	
Police Cash Fund (41)			
Transfer from General Fund (2.5% Sales Tax)	220,182		

CITY OF SUPULPA
FY 25-26 Preliminary Schedule of Transfers

<u>Fund Types</u>	TRANSFERS IN	TRANSFERS (OUT)	TRANSFERS IN/(OUT)
Transfer to Genral Fund		20,000	
Cemetery Care Trust Fund (43)	9,000	-	
Capital Improvement Fund (45)			
Transfer from General Fund (10% Sales Tax)	880,729		
Transfer from SMA Fund	-		
Series 2014 Str Cap Impr Fund (63)	-	-	
Street Impr Sales Tax Fund (65)			
Transfer from Genral Fund	1,166,236		
Transfer from General Fund (50% Sales Tax)	2,201,821		
Series 1998 CIP Fund (67)			
Transfer General Fund	-		
Transfer General Fund (5% Sales Tax)	2,201,821		
Transfer to SMA for Debt Service		1,765,000	
G.O. Bond Construction Fund (83)			
Transfer to SDA Fund		540,289	
Article X, Sec 35 GO Bond Fund (84)	-	-	
TOTAL CAPITAL PROJECT FUNDS	7,078,096	2,630,885	4,447,211
Enterprise Funds			
Supulpa Municipal Authority Fund (20)			
Transfer from General Fund: 40% Sales Tax	3,522,914		
Transfer from Series 1998 CIP Fund	1,765,000		
Transfer from Water Resources	991,529		
Transfer from Sewer Sys Devel Fund (ARPA NEU Funds)	1,474,686		
Transfer to General Fund		2,892,000	
Transfer 70 General Fund: 40% Sales Tax		3,522,914	
Transfer to Street & Alley Fund		525,000	
Transfer to Cemetery Maint Fund		210,000	
Transfer to Golf Course		301,000	
Transfer to Library Fund		260,000	
Transfer to Parks & Rec Fund		404,000	
Transfer to Aquatics Fund		34,000	
Transfer to CIP Fund		-	
Transfer to Water/Sewer Sales Tax Fund		211,100	
Transfer to Water & Sewer Devel. Fund		-	
Stormwater Management Fund (29)		23,000	
Golf Course Fund (33)	301,000	-	
Water Resources (48)			
Transfer from General Fund (20% Sales Tax)	1,761,457		
Transfer to SMA Fund		991,529	
Sewer System Development Fund (49)	-	1,474,686	
City Deposits Fund (50)	-	-	
TOTAL ENTERPRISE FUNDS	9,816,586	10,849,229	(1,032,643)

CITY OF SUPULPA
 FY 25-26 Preliminary Schedule of Transfers

Fund Types	TRANSFERS IN	TRANSFERS (OUT)	TRANSFERS IN/(OUT)
Internal Service Funds			
Insurance Fund (55)	-	-	
TOTAL INTERNAL SERVICE FUNDS	-	-	-
NET TRANSFERS	28,533,906	28,533,906	(0)

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

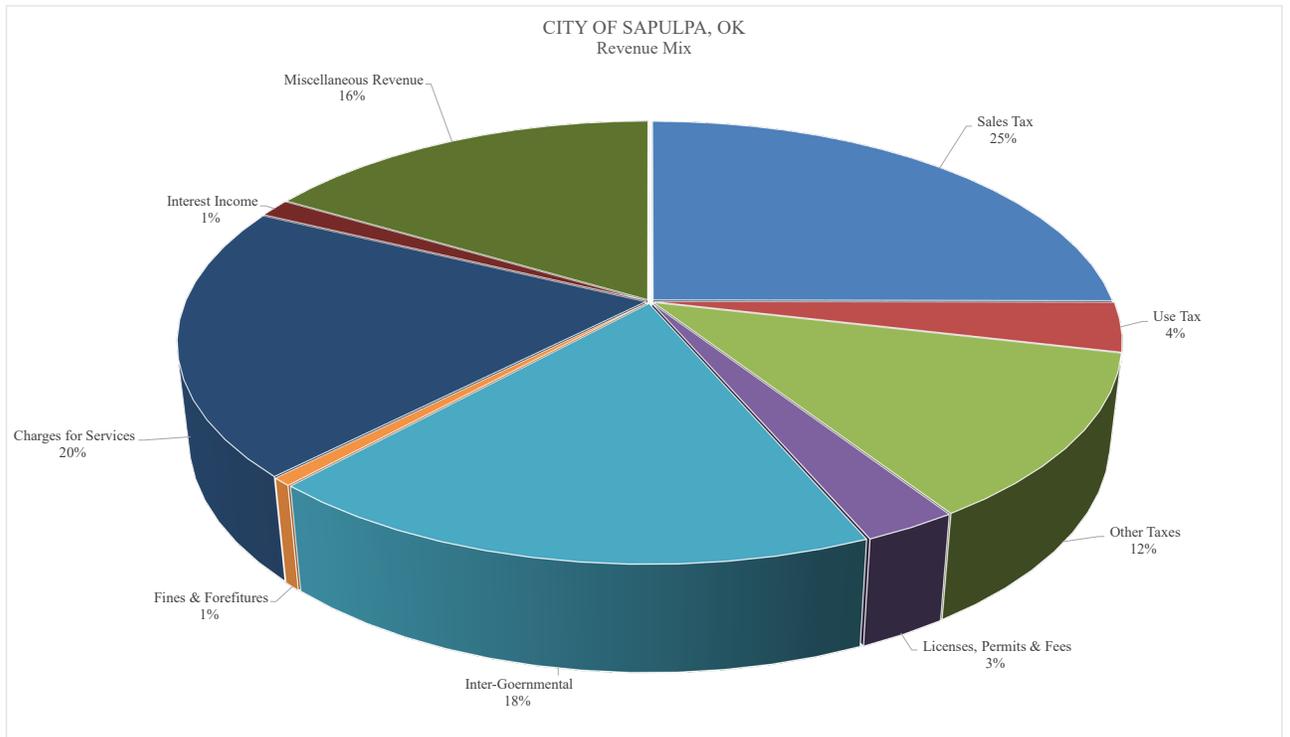
<u>Funding Source</u>	Adopted Revenue FY 2025-2026	Fund Transfer IN/(OUT)	Adopted Expenditures Total
General Funds			
Stabilization Fund (09)	27,000	-	400,000
General Fund (10)	24,191,977	(8,501,753)	18,667,002
Hunting & Fishing (Lake) Fund (32)	73,500	-	75,050
Library Fund (34)	7,350	529,611	607,414
Aquatics Fund (36)	121,000	34,000	210,277
Court Fines Fund (54)	-	-	-
Special Revenue Funds			
Sapulpa Development Fund (15)	2,446,667	725,885	2,580,447
Street & Alley Fund (30)	243,535	548,000	987,753
Cemetery Maintenance Fund (31)	121,900	421,182	567,944
Parks & Recreation Fund (35)	73,150	844,364	1,225,954
Fed. Seized & Forfeiture Fund (42)	-	-	3,013
Major Thoughtfare Fund (44)	35,000	(109,636)	652,000
Water & Sewer Sales Tax Fund (46)	13,000	1,091,829	1,382,071
Vac/Spay/Neutr Fund (47)	30,250	-	30,863
E-911 Fund (57)	381,150	418,867	858,638
Juvenile Justice Fund (58)	15,800	-	27,051
Hotel/Motel Tax Fund (59)	310,000	(58,125)	331,746
Grants & Aide Fund (60)	8,240,947	-	8,129,814
TIF Apportionment Fund (85)	2,721,774	91,207	200,000
Long-Term Debt Funds			
General Fixed Assets (03)	-	-	-
General Long-Term Debt (06)	-	-	-
G.O. Bond Sinking Fund (81)	4,230,000	-	3,496,008
Capital Projects Funds			
Resid Constr Park/Rec Fund (37)	2,500	(80,000)	-
Park Development Fund (38)	4,100	158,125	375,000
Econ Devel Sales Tax Fund (39)	417,058	-	500,000
Fire Cash Fund (40)	14,900	14,586	325,000
Police Cash Fund (41)	1,800	200,182	225,000
Cemetery Care Trust Fund (43)	3,000	9,000	-
Capital Improvement Fund (45)	15,000	880,729	867,668
Series 2014 Str Cap Impr Fund (63)	-	-	-
Street Impr Sales Tax Fund (65)	100,000	3,918,057	4,945,790
Series 1998 CIP Fund (67)	25,000	436,821	625,420
G.O. Bond Construction Fund (83)	3,060,000	(540,289)	8,097,728
Article X, Sec 35 GO Bond Fund (84)	2,025,000	-	688,000
Enterprise Funds			
Sapulpa Municipal Authority Fund (20)	16,454,729	(605,885)	25,056,627
Stormwater Management Fund (29)	932,682	(23,000)	1,599,167
Golf Course Fund (33)	525,805	301,000	1,262,995
Water Resources (48)	30,000	769,928	1,753,015
Sewer System Development Fund (49)	1,594,667	(1,474,686)	-
City Deposits Fund (50)	-	-	-
Internal Service Funds			
Insurance Fund (55)	3,334,739	-	3,015,858
Totals	\$ 71,824,980	\$ (0)	\$ 89,770,313

City of Sapulpa Annual Revenue Trend Analysis

Revenues	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
<u>Funding Source</u>				
General Funds				
Stabilization Fund (09)	1,261	13,774	20,227	27,000
General Fund (10)	22,557,117	24,032,900	22,544,642	24,191,977
Hunting & Fishing (Lake) Fund (32)	43,572	52,458	45,647	73,500
Library Fund (34)	18,127	36,763	76,203	7,350
Aquatics Fund (36)	85,171	89,149	53,234	121,000
Court Fines Fund (54)	-	-	-	-
Special Revenue Funds				
Sapulpa Development Fund (15)	1,350	20,482	11,703	2,446,667
Street & Alley Fund (30)	207,828	287,931	230,282	243,535
Cemetery Maintenance Fund (31)	134,623	119,414	97,152	121,900
Parks & Recreation Fund (35)	24,668	43,764	198,405	73,150
Fed. Seized & Forfeiture Fund (42)	426	1,444	2,424	-
Major Thoughtfare Fund (44)	4,138	47,325	42,310	35,000
Water & Sewer Sales Tax Fund (46)	7,455	25,273	14,195	13,000
Vac/Spay/Neutr Fund (47)	28,691	28,220	32,515	30,250
E-911 Fund (57)	331,934	397,446	304,567	381,150
Juvenile Justice Fund (58)	16,848	14,919	14,169	15,800
Hotel/Motel Tax Fund (59)	261,788	348,379	270,567	310,000
Grants & Aide Fund (60)	49,615	674,596	2,883,259	8,240,947
TIF Apportionment Fund (85)	1,857,133	912,530	2,413,821	2,721,774
Long-Term Debt Funds				
General Fixed Assets (03)	-	-	-	-
General Long-Term Debt (06)	-	-	-	-
G.O. Bond Sinking Fund (81)	2,994,494	3,636,584	3,961,118	4,230,000
Capital Projects Funds				
Resid Constr Park/Rec Fund (37)	506	2,778	2,519	2,500
Park Development Fund (38)	532	3,790	4,447	4,100
Econ Devel Sales Tax Fund (39)	395,313	404,601	429,950	417,058
Fire Cash Fund (40)	2,002	13,927	15,016	14,900
Police Cash Fund (41)	857	58,741	1,171	1,800
Cemetery Care Trust Fund (43)	456	2,983	2,723	3,000
Capital Improvement Fund (45)	358,463	4,258	12,278	15,000
Series 2014 Str Cap Impr Fund (63)	762	176	-	-
Street Impr Sales Tax Fund (65)	35,302	140,721	108,664	100,000
Series 1998 CIP Fund (67)	3,216	32,327	26,542	25,000
G.O. Bond Construction Fund (83)	6,383,632	8,610,133	382,168	3,060,000
Article X, Sec 35 GO Bond Fund (84)	59,550	33,877	20,815	2,025,000
Enterprise Funds				
Supulpa Municipal Authority Fund (20)	14,391,686	14,631,464	20,162,513	16,454,729
Stormwater Management Fund (29)	904,706	952,099	938,594	932,682
Golf Course Fund (33)	979,099	812,192	620,097	525,805
Water Resources (48)	6,095	34,496	38,782	30,000
Sewer System Development Fund (49)	1,787,396	74,903	150,838	1,594,667
City Deposits Fund (50)	-	-	-	-
Internal Service Funds				
Insurance Fund (55)	2,823,300	2,756,373	2,686,783	3,334,739
Totals	\$ 56,759,111	\$ 59,353,186	\$ 58,820,339	\$ 71,824,980

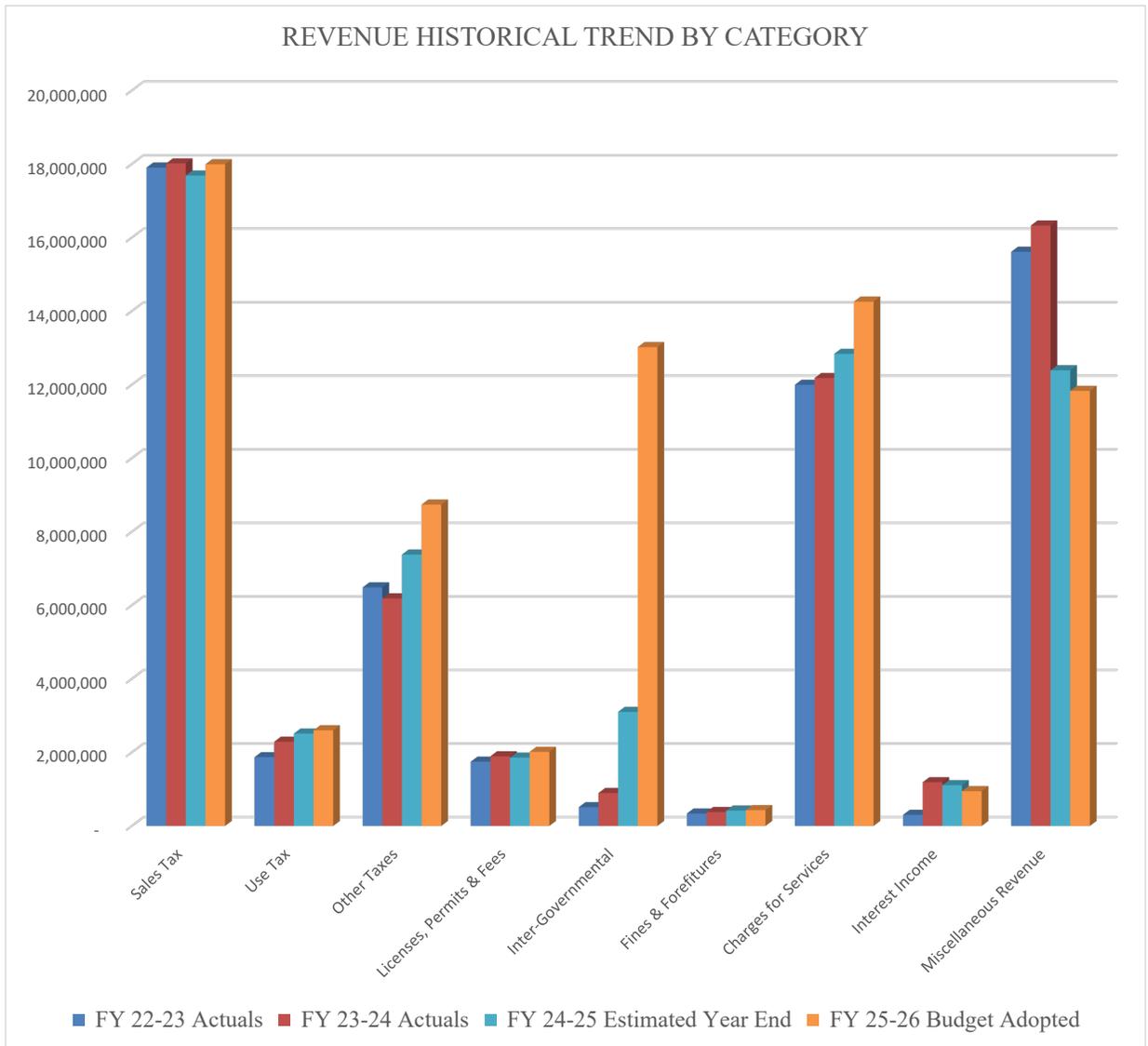
**City of Sapulpa, Ok
Revenue Mix**

Category Summary	Sales Tax	Use Tax	Other Taxes	Licenses, Permits & Fees	Inter-Governmental	Fines & Foreitures	Charges for Services	Interest Income	Miscellaneous Revenue	Total
Funding Source										
General Funds										
Stabilization Fund (09)	-	-	-	-	-	-	-	27,000	-	27,000
General Fund (10)	17,614,571	2,600,000	1,555,000	673,400	-	413,000	556,800	65,699	713,506	24,191,977
Hunting & Fishing (Lake) Fund (32)	-	-	-	-	-	-	71,200	1,600	700	73,500
Library Fund (34)	-	-	-	-	-	850	-	3,000	3,500	7,350
Aquatics Fund (36)	-	-	-	-	-	-	119,000	2,000	-	121,000
Court Fines Fund (54)	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds										
Sapulpa Development Fund (15)	-	-	-	-	1,624,667	-	-	12,000	810,000	2,446,667
Street & Alley Fund (30)	-	-	-	-	210,000	-	-	8,535	25,000	243,535
Cemetery Maintenance Fund (31)	-	-	-	-	-	-	120,000	1,800	100	121,900
Parks & Recreation Fund (35)	-	-	-	-	-	-	200	4,700	68,250	73,150
Fed. Seized & Forfeiture Fund (42)	-	-	-	-	-	-	-	-	-	-
Major Thoughtfare Fund (44)	-	-	-	-	-	-	-	15,000	20,000	35,000
Water & Sewer Sales Tax Fund (46)	-	-	-	-	-	-	-	6,500	6,500	13,000
Vac/Spay/Neutr Fund (47)	-	-	-	-	-	-	30,000	250	-	30,250
E-911 Fund (57)	-	-	-	377,350	-	-	-	3,800	-	381,150
Juvenile Justice Fund (58)	-	-	-	-	-	15,400	-	400	-	15,800
Hotel/Motel Tax Fund (59)	-	-	300,000	-	-	-	-	10,000	-	310,000
Grants & Aide Fund (60)	-	-	-	-	8,235,948	-	-	4,999	-	8,240,947
TIF Apportionment Fund (85)	-	-	2,683,774	-	-	-	-	38,000	-	2,721,774
Long-Term Debt Funds										
General Fixed Assets (03)	-	-	-	-	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-	-	-	-	-	-	-	-
G.O. Bond Sinking Fund (81)	-	-	4,200,000	-	-	-	-	30,000	-	4,230,000
Capital Projects Funds										
Resid Constr Park/Rec Fund (37)	-	-	-	-	-	-	-	2,500	-	2,500
Park Development Fund (38)	-	-	-	-	-	-	-	4,100	-	4,100
Econ Devel Sales Tax Fund (39)	377,058	-	-	-	-	-	-	40,000	-	417,058
Fire Cash Fund (40)	-	-	-	-	-	-	6,900	8,000	-	14,900
Police Cash Fund (41)	-	-	-	-	-	-	-	1,800	-	1,800
Cemetery Care Trust Fund (43)	-	-	-	-	-	-	-	3,000	-	3,000
Capital Improvement Fund (45)	-	-	-	-	-	-	-	15,000	-	15,000
Series 2014 Str Cap Impr Fund (63)	-	-	-	-	-	-	-	-	-	-
Street Impr Sales Tax Fund (65)	-	-	-	-	-	-	-	100,000	-	100,000
Series 1998 CIP Fund (67)	-	-	-	-	-	-	-	25,000	-	25,000
G.O. Bond Construction Fund (83)	-	-	-	-	-	-	-	260,000	2,800,000	3,060,000
Article X, Sec 35 GO Bond Fund (84)	-	-	-	-	-	-	-	25,000	2,000,000	2,025,000
Enterprise Funds										
Sapulpa Municipal Authority Fund (20)	-	-	-	15,499	1,474,667	-	12,915,985	55,499	1,993,079	16,454,729
Stormwater Management Fund (29)	-	-	-	850,623	-	-	-	65,059	17,000	932,682
Golf Course Fund (33)	-	-	-	-	-	-	474,005	13,500	38,300	525,805
Water Resources (48)	-	-	-	-	-	-	-	30,000	-	30,000
Sewer System Development Fund (49)	-	-	-	60,000	1,474,667	-	-	60,000	-	1,594,667
City Deposits Fund (50)	-	-	-	-	-	-	-	-	-	-
Internal Service Funds										
Insurance Fund (55)	-	-	-	-	-	-	-	500	3,334,239	3,334,739
Totals	\$ 17,991,629	\$ 2,600,000	\$ 8,738,774	\$ 1,976,872	\$ 13,019,949	\$ 429,250	\$ 14,294,090	\$ 944,241	\$ 11,830,174	\$ 71,824,980



City of Sapulpa Revenue Historical Trend by Category

Category Summary	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Sales Tax	17,901,800	18,015,422	17,685,911	17,991,629
Use Tax	1,870,001	2,289,177	2,511,632	2,600,000
Other Taxes	6,486,318	6,186,400	7,379,218	8,738,774
Licenses, Permits & Fees	1,745,990	1,893,197	1,857,950	2,013,772
Inter-Governmental	509,103	894,559	3,100,923	13,019,949
Fines & Forefeitures	336,703	378,887	416,192	429,250
Charges for Services	11,996,186	12,180,034	12,836,333	14,257,190
Interest Income	301,189	1,188,231	1,108,327	944,241
Miscellaneous Revenue	15,611,822	16,327,279	12,389,039	11,830,174
Total Revenues	56,759,111	59,353,186	59,285,526	71,824,980

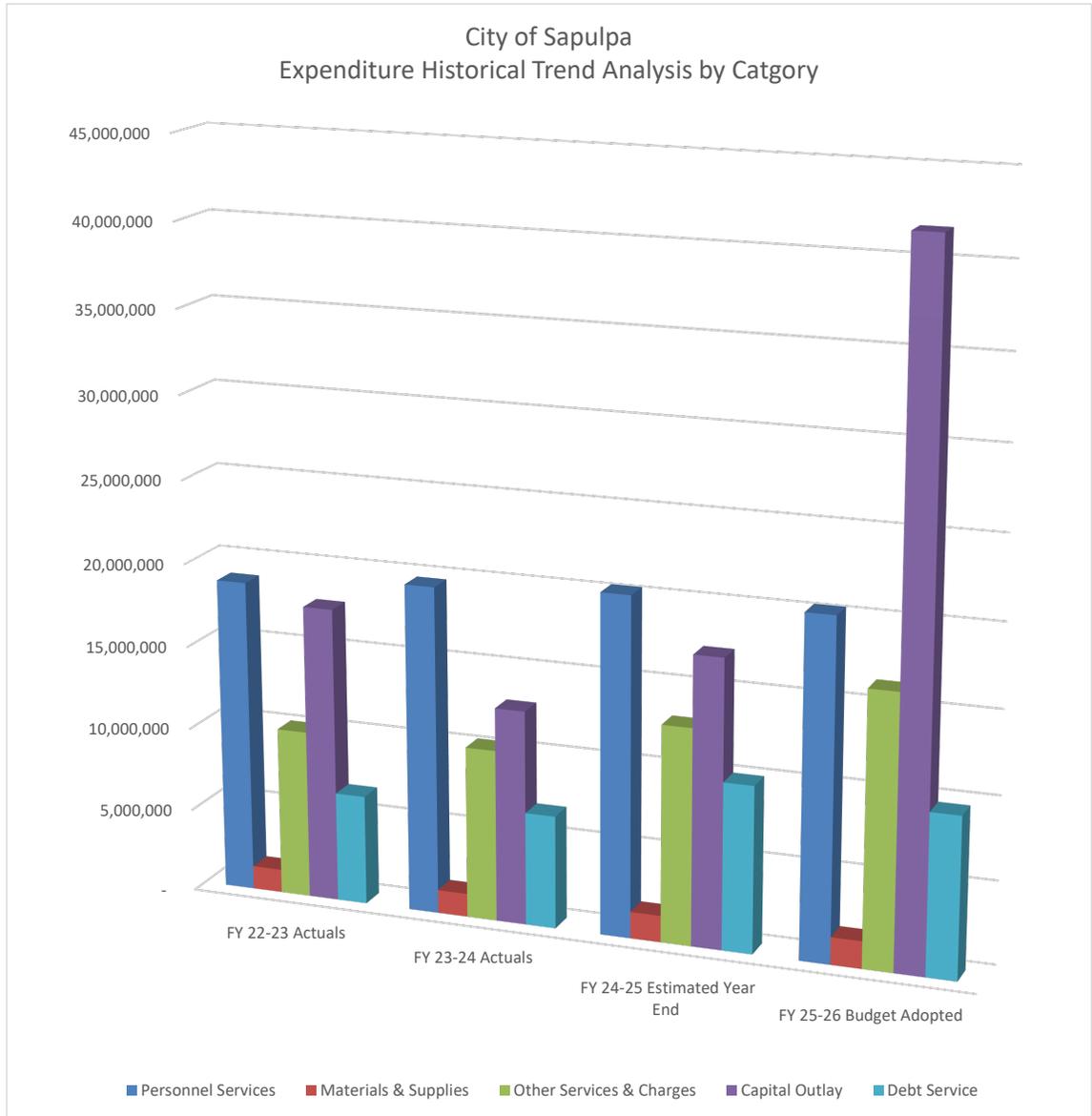


City of Sapulpa
Annual Expenditure Trend Analysis

Expenditures	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
<u>Funding Source</u>				
General Funds				
Stabilization Fund (09)	-	-	-	400,000
General Fund (10)	14,757,947	15,720,050	16,878,685	18,667,002
Hunting & Fishing (Lake) Fund (32)	44,053	73,311	75,244	75,050
Library Fund (34)	458,374	475,001	611,391	607,414
Aquatics Fund (36)	116,646	169,322	132,422	210,277
Court Fines Fund (54)	-	-	-	-
Special Revenue Funds				
Sapulpa Development Fund (15)	29,326	29,333	654,200	2,580,447
Street & Alley Fund (30)	617,624	681,688	676,416	987,753
Cemetery Maintenance Fund (31)	511,633	531,188	527,493	567,944
Parks & Recreation Fund (35)	838,483	882,917	889,365	1,225,954
Fed. Seized & Forfeiture Fund (42)	18,299	26,069	13,000	3,013
Major Thoughtfare Fund (44)	371,385	509,452	502,660	652,000
Water & Sewer Sales Tax Fund (46)	1,082,201	1,038,402	1,058,059	1,382,071
Vac/Spay/Neutr Fund (47)	27,971	31,276	31,929	30,863
E-911 Fund (57)	654,162	686,744	683,542	858,638
Juvenile Justice Fund (58)	21,616	22,129	18,984	27,051
Hotel/Motel Tax Fund (59)	181,777	249,317	287,658	331,746
Grants & Aide Fund (60)	145,867	1,254,752	2,861,459	8,129,814
TIF Apportionment Fund (85)	1,771,735	-	-	200,000
Long-Term Debt Funds				
General Fixed Assets (03)	-	-	-	-
General Long-Term Debt (06)	-	-	-	-
G.O. Bond Sinking Fund (81)	3,000,195	2,974,493	3,689,956	3,496,008
Capital Projects Funds				
Resid Constr Park/Rec Fund (37)	34,900	-	-	-
Park Development Fund (38)	31,000	-	-	375,000
Econ Devel Sales Tax Fund (39)	77,194	125,200	-	500,000
Fire Cash Fund (40)	180,253	135,140	150,772	325,000
Police Cash Fund (41)	335,754	299,953	281,987	225,000
Cemetery Care Trust Fund (43)	-	-	-	-
Capital Improvement Fund (45)	1,888,985	977,572	1,303,927	867,668
Series 2014 Str Cap Impr Fund (63)	30,695	938	-	-
Street Impr Sales Tax Fund (65)	1,816,816	3,447,979	5,245,680	4,945,790
Series 1998 CIP Fund (67)	267,381	375,201	1,427,462	625,420
G.O. Bond Construction Fund (83)	7,488,741	4,695,158	6,444,995	8,097,728
Article X, Sec 35 GO Bond Fund (84)	821,077	209,203	743,662	688,000
Enterprise Funds				
Supulpa Municipal Authority Fund (20)	10,387,879	10,899,011	11,891,213	25,056,627
Stormwater Management Fund (29)	767,874	423,929	781,198	1,599,167
Golf Course Fund (33)	922,528	1,069,080	981,144	1,262,995
Water Resources (48)	210,649	234,197	410,436	1,753,015
Sewer System Development Fund (49)	1,918,558	25,000	47,604	-
City Deposits Fund (50)	-	-	-	-
Internal Service Funds				
Insurance Fund (55)	2,830,786	2,793,662	2,946,599	3,015,858
Totals	\$ 54,660,364	\$ 51,066,666	\$ 62,249,141	\$ 89,770,313

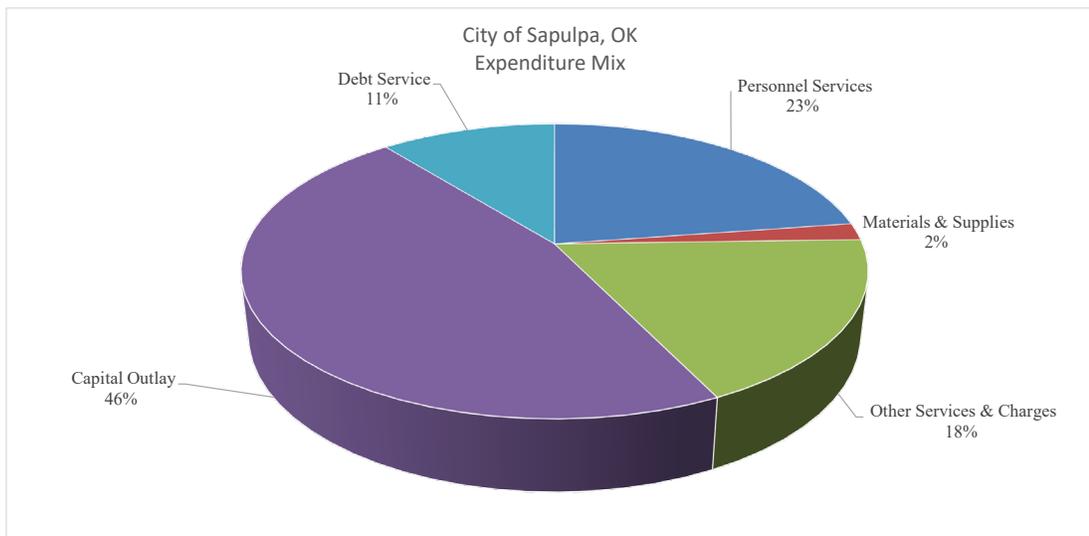
City of Sapulpa Expenditure Historical Trend by Category

Expenditures	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Personnel Services	18,810,321	19,681,759	20,350,133	20,351,287
Materials & Supplies	1,395,260	1,398,992	1,599,011	1,649,931
Other Services & Charges	10,113,150	10,320,340	12,998,742	16,375,553
Capital Outlay	17,730,002	12,876,525	17,280,661	41,702,401
Debt Service	6,580,937	6,788,113	10,020,594	9,691,141
Total Expenditures	54,629,669	51,065,728	62,249,141	89,770,313



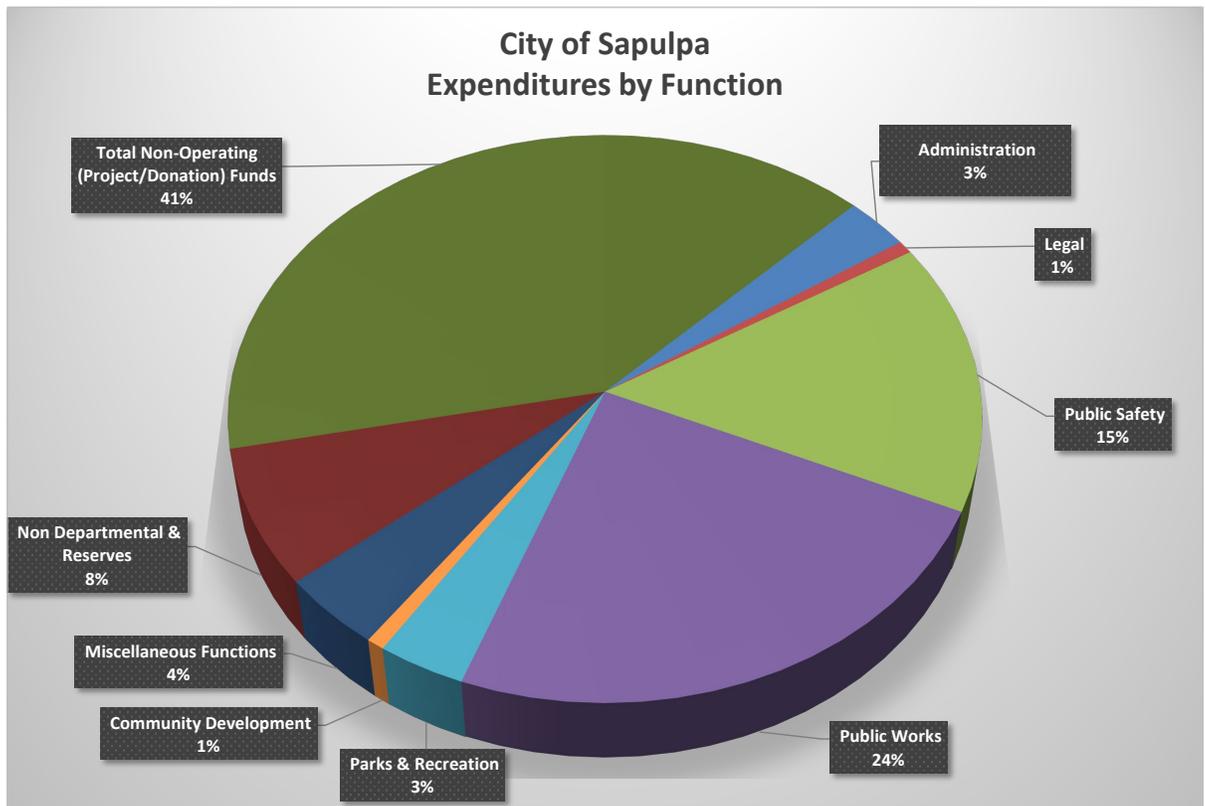
**City of Sapulpa, Ok
Expenditure Mix**

Category Summary	Personnel Services	Materials & Supplies	Other Services & Charges	Capital Outlay	Debt Service	Total
Funding Source						
General Funds						
Stabilization Fund (09)	-	-	400,000	-	-	400,000
General Fund (10)	14,036,546	506,675	3,441,701	662,700	19,380	18,667,002
Hunting & Fishing (Lake) Fund (32)	-	3,300	46,750	25,000	-	75,050
Library Fund (34)	372,370	36,220	188,824	10,000	-	607,414
Aquatics Fund (36)	96,227	56,050	58,000	-	-	210,277
Court Fines Fund (54)	-	-	-	-	-	-
Special Revenue Funds						
Sapulpa Development Fund (15)	-	-	-	2,394,851	185,596	2,580,447
Street & Alley Fund (30)	792,053	58,800	136,900	-	-	987,753
Cemetery Maintenance Fund (31)	375,744	33,670	158,530	-	-	567,944
Parks & Recreation Fund (35)	787,823	63,600	293,400	81,131	-	1,225,954
Fed. Seized & Forfeiture Fund (42)	-	-	-	3,013	-	3,013
Major Thoughtfare Fund (44)	-	15,000	637,000	-	-	652,000
Water & Sewer Sales Tax Fund (46)	724,554	54,530	451,072	151,915	-	1,382,071
Vac/Spay/Neutr Fund (47)	-	-	30,863	-	-	30,863
E-911 Fund (57)	786,138	-	72,500	-	-	858,638
Juvenile Justice Fund (58)	23,051	-	4,000	-	-	27,051
Hotel/Motel Tax Fund (59)	131,071	480	200,195	-	-	331,746
Grants & Aide Fund (60)	30,405	1,241	2,926	8,095,242	-	8,129,814
TIF Apportionment Fund (85)	-	-	100,000	100,000	-	200,000
Long-Term Debt Funds						
General Fixed Assets (03)	-	-	-	-	-	-
General Long-Term Debt (06)	-	-	-	-	-	-
G.O. Bond Sinking Fund (81)	-	-	-	-	3,496,008	3,496,008
Capital Projects Funds						
Resid Constr Park/Rec Fund (37)	-	-	-	-	-	-
Park Development Fund (38)	-	-	-	375,000	-	375,000
Econ Devel Sales Tax Fund (39)	-	-	-	500,000	-	500,000
Fire Cash Fund (40)	-	-	-	325,000	-	325,000
Police Cash Fund (41)	-	-	-	225,000	-	225,000
Cemetery Care Trust Fund (43)	-	-	-	-	-	-
Capital Improvement Fund (45)	-	-	-	867,668	-	867,668
Series 2014 Str Cap Impr Fund (63)	-	-	-	-	-	-
Street Impr Sales Tax Fund (65)	-	-	630,000	3,700,000	615,790	4,945,790
Series 1998 CIP Fund (67)	-	-	300,000	325,420	-	625,420
G.O. Bond Construction Fund (83)	-	-	553,752	7,543,976	-	8,097,728
Article X, Sec 35 GO Bond Fund (84)	-	-	-	688,000	-	688,000
Enterprise Funds						
Sapulpa Municipal Authority Fund (20)	1,254,958	643,300	5,088,532	12,695,470	5,374,367	25,056,627
Stormwater Management Fund (29)	246,352	33,565	204,250	1,115,000	-	1,599,167
Golf Course Fund (33)	693,995	143,500	230,500	195,000	-	1,262,995
Water Resources (48)	-	-	130,000	1,623,015	-	1,753,015
Sewer System Development Fund (49)	-	-	-	-	-	-
City Deposits Fund (50)	-	-	-	-	-	-
Internal Service Funds						
Insurance Fund (55)	-	-	3,015,858	-	-	3,015,858
Totals	\$ 20,351,287	\$ 1,649,931	\$ 16,375,553	\$ 41,702,401	\$ 9,691,141	\$ 89,770,313



City of Sapulpa Expenditure by Function

Function	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Administration	2,370,157	2,364,197	2,525,007	2,301,281	2,510,468	2,727,626
Legal	448,947	497,493	674,311	572,339	626,036	659,285
Public Safety	11,353,458	12,148,067	13,186,429	11,737,472	12,801,349	13,874,901
Public Works	8,442,559	8,174,665	8,807,371	6,895,069	7,416,606	21,480,599
Parks & Recreation	1,952,710	2,194,631	2,499,535	1,824,578	2,078,175	3,149,276
Community Development	474,835	544,717	599,629	525,421	573,187	637,518
Miscellaneous Functions	2,565,992	2,771,945	3,475,558	2,839,389	3,118,329	3,746,209
Non Departmental & Reserves	3,785,138	4,226,376	6,415,454	5,642,291	6,368,662	6,959,275
Total Non-Operating (Project/Donation) Funds	23,235,873	18,143,638	52,927,697	23,687,471	26,756,329	36,535,624
Total Expenditures by Function	54,629,669	51,065,728	91,110,990	56,025,310	62,249,141	89,770,313



City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
<u>OPERATING FUNDS</u>				
<u>Administration</u>				
<i>Administration</i>				
Personnel Services	200,645	208,103	205,681	301,901
Materials & Supplies	1,422	1,346	3,696	2,550
Other Services and Charges	48	1,019	-	5,475
Capital Outlay	3,308	3,308	-	-
Debt Service	-	-	-	-
Total	205,422	213,776	209,378	309,926
<i>City Council</i>				
Personnel Services	-	-	-	-
Materials & Supplies	93	145	-	250
Other Services and Charges	5,179	10,783	8,280	17,050
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	5,272	10,928	8,280	17,300
<i>City Manager</i>				
Personnel Services	430,440	457,083	451,579	485,826
Materials & Supplies	5,848	6,489	8,498	14,350
Other Services and Charges	12,440	29,917	21,719	33,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	448,728	493,490	481,795	533,176
<i>City Clerk</i>				
Personnel Services	228,866	226,016	186,612	259,358
Materials & Supplies	2,492	3,039	11,972	3,400
Other Services and Charges	12,863	13,208	12,413	17,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	244,221	242,262	210,997	279,758
<i>City Treasurer</i>				
Personnel Services	32,433	19,079	15,012	21,885
Materials & Supplies	-	-	-	-
Other Services and Charges	110	250	82	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	32,543	19,329	15,094	21,885

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
<i>Human Resources</i>				
Personnel Services	126,159	131,122	134,281	140,180
Materials & Supplies	909	715	1,596	2,000
Other Services and Charges	12,347	14,809	16,057	22,450
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	139,415	146,647	151,934	164,630
<i>Finance</i>				
Personnel Services	474,937	420,767	455,959	430,983
Materials & Supplies	5,307	4,600	3,468	2,545
Other Services and Charges	209,952	199,181	240,525	277,075
Capital Outlay	-	-	223	125,000
Debt Service	-	-	-	-
Total	690,196	624,548	700,175	835,603
<i>Purchasing</i>				
Personnel Services	34,135	1,258	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	653	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	34,788	1,258	-	-
<i>Utility Services</i>				
Personnel Services	242,174	208,925	235,169	259,008
Materials & Supplies	12,481	8,743	9,484	11,000
Other Services and Charges	230,261	311,549	488,163	295,340
Capital Outlay	84,655	82,741	-	-
Debt Service	-	-	-	-
Total	569,571	611,958	732,816	565,348
Total Administration	2,370,157	2,364,197	2,510,468	2,727,626
<u>Legal Services</u>				
<i>City Attorney</i>				
Personnel Services	235,374	246,497	361,783	359,238
Materials & Supplies	1,687	4,929	3,789	4,850
Other Services and Charges	15,914	53,392	34,099	73,000
Capital Outlay	24,591	17,423	37,586	23,000

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Debt Service	-	-	-	-
Total	277,567	322,241	437,256	460,088
<i>Trust Attorney</i>				
Personnel Services	47,042	45,270	43,460	49,783
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	47,042	45,270	43,460	49,783
<i>Municipal Court</i>				
Personnel Services	42,007	41,639	42,633	52,163
Materials & Supplies	215	597	842	900
Other Services and Charges	60,500	65,618	82,862	69,300
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	102,722	107,853	126,337	122,363
<i>Juvenile Justice Fund</i>				
Personnel Services	21,586	21,497	18,820	23,051
Materials & Supplies	-	-	-	-
Other Services and Charges	30	632	164	4,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	21,616	22,129	18,984	27,051
Total Legal Service	448,947	497,493	626,036	659,285
<u>Public Safety</u>				
<i>Fire Department</i>				
Personnel Services	5,393,483	5,564,231	6,003,611	6,167,057
Materials & Supplies	151,249	166,084	161,619	151,600
Other Services and Charges	249,034	323,426	356,785	448,600
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	5,793,767	6,053,741	6,522,015	6,767,257
<i>Police Department</i>				
Personnel Services	4,283,275	4,639,513	4,777,922	5,149,764
Materials & Supplies	202,009	207,996	199,030	210,650

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Other Services and Charges	367,926	473,038	540,020	695,225
Capital Outlay	21,558	40,735	34,827	146,900
Debt Service	-	-	-	-
Total	4,874,769	5,361,281	5,551,799	6,202,539
<i>E-911</i>				
Personnel Services	593,378	626,737	618,080	786,138
Materials & Supplies	-	-	-	-
Other Services and Charges	60,784	60,007	65,462	72,500
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	654,162	686,744	683,542	858,638
<i>Emergency Management</i>				
Personnel Services	14,501	14,906	14,220	17,217
Materials & Supplies	-	-	-	6,500
Other Services and Charges	16,261	31,396	29,774	22,750
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	30,761	46,301	43,994	46,467
Total Public Safety	11,353,458	12,148,067	12,801,349	13,874,901
<u>Public Works</u>				
<i>Water Treatment Plant</i>				
Personnel Services	583,599	587,419	591,946	624,266
Materials & Supplies	468,732	437,015	653,989	620,450
Other Services and Charges	1,149,272	985,908	1,591,731	1,683,490
Capital Outlay	696,174	718,393	46,448	500,000
Debt Service	24,253	22,640	64,457	64,458
Total	2,922,030	2,751,375	2,948,571	3,492,664
<i>Wastewater Treatment Plant</i>				
Personnel Services	509,435	545,452	480,636	-
Materials & Supplies	54,249	60,877	61,716	-
Other Services and Charges	624,764	666,878	1,013,574	1,634,827
Capital Outlay	1,134,086	1,242,075	-	835,777
Debt Service	-	-	-	-
Total	2,322,534	2,515,281	1,555,926	2,470,604
<i>Utility Maintenance</i>				

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
Capital Outlay	137,033	125,870	-	11,359,693
Debt Service	-	-	-	-
Total	137,033	125,870	-	11,359,693
<i>Solid Waste</i>				
Personnel Services	849,113	958,344	971,906	-
Materials & Supplies	-	-	-	-
Other Services and Charges	56,021	41,077	26,295	1,100,000
Capital Outlay	516	516	-	-
Debt Service	-	-	-	-
Total	905,650	999,937	998,201	1,100,000
<i>Industrail Pretreatment</i>				
Personnel Services	60,000	63,000	63,000	-
Materials & Supplies	-	-	-	-
Other Services and Charges	14,122	7,667	11,651	76,400
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	74,122	70,667	74,651	76,400
<i>Sormwater Management Fund</i>				
Personnel Services	262,627	285,488	282,493	246,352
Materials & Supplies	24,820	22,298	18,837	33,565
Other Services and Charges	135,003	116,143	143,162	204,250
Capital Outlay	576,539	249,204	336,706	1,115,000
Debt Service	-	-	-	-
Total	998,989	673,133	781,198	1,599,167
<i>Utility Maintenance (Water Sewer Sales Tax Fund)</i>				
Personnel Services	726,944	699,837	629,955	724,554
Materials & Supplies	46,022	46,655	41,300	54,530
Other Services and Charges	309,236	291,471	386,695	451,072
Capital Outlay	-	440	109	151,915
Debt Service	-	-	-	-
Total	1,082,201	1,038,402	1,058,059	1,382,071
Total Public Works	8,442,559	8,174,665	7,416,606	21,480,599

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
<u>Parks & Recreation</u>				
<i>Parks & Recreation</i>				
Personnel Services	598,328	641,189	669,032	787,823
Materials & Supplies	56,453	50,008	41,560	63,600
Other Services and Charges	161,235	191,720	178,773	293,400
Capital Outlay	22,466	-	-	81,131
Debt Service	-	-	-	-
Total	838,483	882,917	889,365	1,225,954
<i>Aquatics</i>				
Personnel Services	54,332	68,609	45,039	96,227
Materials & Supplies	41,832	33,262	34,790	56,050
Other Services and Charges	20,482	67,451	52,593	58,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	116,646	169,322	132,422	210,277
<i>Hunting & Fishing (Lake)</i>				
Personnel Services	11,274	18,845	11,276	-
Materials & Supplies	497	1,086	2,312	3,300
Other Services and Charges	14,103	28,433	36,655	46,750
Capital Outlay	18,179	24,948	25,002	25,000
Debt Service	-	-	-	-
Total	44,053	73,311	75,244	75,050
<i>Golf Course</i>				
Personnel Services	538,279	627,988	598,605	693,995
Materials & Supplies	160,454	168,279	171,209	143,500
Other Services and Charges	94,583	112,318	121,330	230,500
Capital Outlay	129,212	160,495	90,000	195,000
Debt Service	-	-	-	-
Total	922,528	1,069,080	981,144	1,262,995
<i>Parks Development Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
Capital Outlay	31,000	-	-	375,000
Debt Service	-	-	-	-
Total	31,000	-	-	375,000

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Total Parks & Recreation	1,952,710	2,194,631	2,078,175	3,149,276
<u>Community Development</u>				
<i>Community Development</i>				
Personnel Services	146,740	149,594	151,180	157,644
Materials & Supplies	2,576	2,131	2,731	5,530
Other Services and Charges	7,420	11,612	25,913	23,040
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	156,736	163,337	179,824	186,214
<i>Inspections</i>				
Personnel Services	145,232	160,899	172,847	177,516
Materials & Supplies	1,734	1,553	2,057	4,050
Other Services and Charges	18,077	27,084	42,550	31,425
Capital Outlay	161	177	-	3,000
Debt Service	-	-	-	-
Total	165,204	189,713	217,454	215,991
<i>Code Enforcement</i>				
Personnel Services	53,463	54,779	55,824	58,413
Materials & Supplies	952	1,180	1,267	2,200
Other Services and Charges	98,479	95,437	118,817	132,700
Capital Outlay	-	40,270	-	42,000
Debt Service	-	-	-	-
Total	152,895	191,666	175,908	235,313
Total Community Development	474,835	544,717	573,187	637,518
<u>Miscellaneous Departments</u>				
<i>Animal Control</i>				
Personnel Services	228,903	270,140	351,374	383,864
Materials & Supplies	22,439	34,246	35,053	44,000
Other Services and Charges	30,827	38,166	47,085	54,700
Capital Outlay	6,116	10,454	(164)	-
Debt Service	-	-	-	-
Total	288,285	353,005	433,348	482,564
<i>Central Garage</i>				
Personnel Services	128,001	103,067	89,885	155,438
Materials & Supplies	8,218	9,757	5,702	5,300

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Other Services and Charges	3,524	2,354	1,429	2,250
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	139,742	115,178	97,016	162,988
<i>Information Technology</i>				
Personnel Services	-	-	-	-
Materials & Supplies	4,043	4,937	-	16,800
Other Services and Charges	328,662	342,282	419,915	466,200
Capital Outlay	35,851	19,349	65,093	122,800
Debt Service	-	-	-	-
Total	368,556	366,567	485,008	605,800
<i>Street & Alley</i>				
Personnel Services	538,795	570,545	583,791	792,053
Materials & Supplies	41,901	45,982	40,572	58,800
Other Services and Charges	36,928	65,162	52,053	136,900
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	617,624	681,688	676,416	987,753
<i>Cemetery Maintenance</i>				
Personnel Services	438,684	460,604	453,737	375,744
Materials & Supplies	27,589	22,881	21,609	33,670
Other Services and Charges	45,360	47,703	45,285	158,530
Capital Outlay	-	-	6,862	-
Debt Service	-	-	-	-
Total	511,633	531,188	527,493	567,944
<i>Library</i>				
Personnel Services	314,061	320,519	373,142	372,370
Materials & Supplies	17,202	17,585	27,417	36,220
Other Services and Charges	95,170	94,031	171,995	188,824
Capital Outlay	31,941	42,867	38,838	10,000
Debt Service	-	-	-	-
Total	458,374	475,001	611,391	607,414
<i>Economic Development (Hotel/Motel Tax Fund)</i>				
Personnel Services	123,856	125,355	125,307	131,071
Materials & Supplies	969	2,059	305	480
Other Services and Charges	56,952	121,904	57,345	200,195

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Capital Outlay	-	-	104,700	-
Debt Service	-	-	-	-
Total	181,777	249,317	287,658	331,746
Total Miscellaneous Departments	2,565,992	2,771,945	3,118,329	3,746,209
<u>Non-Departmental & Reserves</u>				
<i>General Fund Non-Departmental</i>				
Personnel Services	35,518	36,477	37,568	20,000
Materials & Supplies	21,863	22,871	22,786	31,750
Other Services and Charges	525,605	711,768	825,768	905,936
Capital Outlay	1,425	-	18,304	200,000
Debt Service	23,256	23,256	25,370	19,380
Total	607,667	794,371	929,795	1,177,066
<i>SMA Non-Departmental</i>				
Personnel Services	35,568	34,142	37,611	20,000
Materials & Supplies	2,386	1,718	2,254	9,300
Other Services and Charges	62,104	63,527	65,349	143,000
Capital Outlay	42,890	32,561	5,455	-
Debt Service	2,732,424	3,005,651	4,835,319	5,309,909
Total	2,875,371	3,137,600	4,945,988	5,482,209
<i>General Fund Reserves</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	204,112	116,332	110,656	150,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	204,112	116,332	110,656	150,000
<i>SMA Reserves</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	97,988	178,073	382,222	150,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	97,988	178,073	382,222	150,000
Total Non-Departmental & Reserves	3,785,138	4,226,376	6,368,662	6,959,275

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
<u>NON-OPERATING (PROJECT/DONATION) FUNDS</u>				
<i>Stabilization Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	400,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	-	-	-	400,000
<i>Sapulpa Development Authority Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
Capital Outlay	-	-	654,200	2,394,851
Debt Service	29,326	29,333	-	185,596
Total	29,326	29,333	654,200	2,580,447
<i>Resid. Park/Rec. Construction Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
Capital Outlay	34,900	-	-	-
Debt Service	-	-	-	-
Total	34,900	-	-	-
<i>Economic Development Sales Tax</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	77,194	125,200	-	-
Capital Outlay	-	-	-	500,000
Debt Service	-	-	-	-
Total	77,194	125,200	-	500,000
<i>Fire Cash CIP Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
Capital Outlay	180,253	135,140	150,772	325,000
Debt Service	-	-	-	-
Total	180,253	135,140	150,772	325,000

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
<i>Police Cash CIP Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	1,115	-	-	-
Capital Outlay	334,639	299,953	281,987	225,000
Debt Service	-	-	-	-
Total	335,754	299,953	281,987	225,000
<i>Federal Seized Forfeiture Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
Capital Outlay	18,299	26,069	13,000	3,013
Debt Service	-	-	-	-
Total	18,299	26,069	13,000	3,013
<i>Cemetery Care Trust Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	-	-	-	-
<i>Major Thorofare Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	6,618	7,929	7,552	15,000
Other Services and Charges	364,766	501,524	495,108	637,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	371,385	509,452	502,660	652,000
<i>Capital Improvement/Project Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	246,946	7,000	30,400	-
Capital Outlay	1,523,719	863,847	1,157,099	867,668
Debt Service	118,320	106,725	116,427	-
Total	1,888,985	977,572	1,303,927	867,668

Vaaccination/Sapy/Neuter Escrow Fund

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	27,971	31,276	31,929	30,863
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	27,971	31,276	31,929	30,863
<i>Water Resources Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	79,214	37,188	74,929	130,000
Capital Outlay	106,936	197,009	335,507	1,623,015
Debt Service	24,499	-	-	-
Total	210,649	234,197	410,436	1,753,015
<i>Sewer System Development Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	4,000	25,000	41,687	-
Capital Outlay	1,914,558	-	5,917	-
Debt Service	-	-	-	-
Total	1,918,558	25,000	47,604	-
<i>Insurance Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	2,830,786	2,793,662	2,946,599	3,015,858
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	2,830,786	2,793,662	2,946,599	3,015,858
<i>Grants & Aide Fund</i>				
Personnel Services	27,131	26,826	9,157	30,405
Materials & Supplies	-	-	-	1,241
Other Services and Charges	23,700	28,003	240,249	2,926
Capital Outlay	95,036	1,199,923	2,612,053	8,095,242
Debt Service	-	-	-	-
Total	145,867	1,254,752	2,861,459	8,129,814
<i>Series 2014 Street CIP Fund</i>				
Personnel Services	-	-	-	-

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	-	-	-	-
<i>Street Improvement Sales Tax Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	185,063	93,653	218,912	630,000
Capital Outlay	1,003,088	2,728,311	3,737,704	3,700,000
Debt Service	628,665	626,015	1,289,064	615,790
Total	1,816,816	3,447,979	5,245,680	4,945,790
<i>Series 1998 CIP Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	32,518	120,498	256,110	300,000
Capital Outlay	234,863	254,703	1,171,352	325,420
Debt Service	-	-	-	-
Total	267,381	375,201	1,427,462	625,420
<i>G.O. Bond Sinking Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	3,000,195	2,974,493	3,689,956	3,496,008
Total	3,000,195	2,974,493	3,689,956	3,496,008
<i>G.O. Bond Construction Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	595,020	544,615	623,973	553,752
Capital Outlay	6,893,721	4,150,544	5,821,022	7,543,976
Debt Service	-	-	-	-
Total	7,488,741	4,695,158	6,444,995	8,097,728
<i>Article X, Sec. 35, G.O. Bond Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-

City of Sapulpa, OK Expenditure Summary

Departments Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Other Services and Charges	200,525	-	213,603	-
Capital Outlay	620,552	209,203	530,059	688,000
Debt Service	-	-	-	-
Total	821,077	209,203	743,662	688,000
<i>TIF Apportionment Fund</i>				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Other Services and Charges	-	-	-	100,000
Capital Outlay	1,771,735	-	-	100,000
Debt Service	-	-	-	-
Total	1,771,735	-	-	200,000
Total Non-Operating (Project/Donation) Funds	23,235,873	18,143,638	26,756,329	36,535,624
Total Operational Expenditures	54,629,669	51,065,728	62,249,141	89,770,313

City of Sapulpa
FY 25 - 26 Capital Improvements

Fund/Dept	Description	Requested FY 25-26	Adopted FY 25-26	Fund/Dept	Description	Requested FY 25-26	Adopted FY 25-26
City Attorney	Books	25,000	23,000	SMA/Utilities	Trimble Ranger #7 Handheld	16,000	-
Finance	Conversion to Incode Version 10	125,000	125,000	Utility Maintenance	Backhoe	149,600	149,600
	Waterworth - Continuous Utility Rate Mgmt	63,848	-	Hunting & Fishing (Lake)	Fish Stocking	25,000	25,000
Police	Rugged Laptop Computers (9)	55,000	55,000		Sahoma Lake Road Rehab (Total Replacement)	150,000	-
	SUV Police Package	280,000	213,000		Sahoma Lake Road Rehab (Overlay only)	50,000	-
	45 Body Cameras	91,900	91,900		Lake Property Improvement	663,260	-
Community Develop.	Diagnostic Review/Audit	41,700	-	Cemetery Maint Fund	Forestry Cutter	39,300	39,300
	Code Drafting	257,000	-		Dozer Blade	7,950	7,950
Bldg. Inspections	SUV (Blazer, Explorer, Durango)	42,000	-		80" BrushCat	9,470	9,470
	Equipment	2,000	2,000	Golf Course	Bridge Decking Replacement & Painting	59,000	59,000
	Books	1,000	1,000		Cart Path Rehab	90,000	90,000
Code Enforcement	1/2 Ton Extended Cab Short Bed 4x4	42,000	42,000		(2)Ventrac Tractors w/Reel & contour Attachments	132,000	105,000
Non-Departmental	Building & Fixtures	3,500	-		200 Gallon Commercial Sprayer	80,000	-
	Misc. Capital Equipment	158,270	-	Parks & Rec	Kifco Water Reels w/sprinkler head & wtr cart (2)	28,626	28,626
	Office Improvments	20,000	-		Storage Building	115,000	-
Information Technology	Computer Replacements/Upgrades	122,800	122,800		Splashpad (Kelley Lane Park)	300,000	300,000
WWTP	1/2 Ton Pickup	48,425	-		Annual Trail System Upgrades	75,000	75,000
	Stock for pumps, UV, Valves & Actuators	700,000	-		R.T.V. w/Hydraulic Lift bBd & winch kit	26,399	26,399
Econ Dev. Sales Tax	Economic Dev.	500,000	500,000		Park Van Conversion	35,000	-
G.O. Bond Construction	Downtown Master Plan	350,486	350,486		Kubota Tractor	44,732	44,732
	Dewey/Mayfield Improvements	4,800	4,800		83" x 20' Tandem Axel Tilt Bed Trailer	10,000	10,000
					Rec Desk	5,700	-
					Salvation Army Building Rehab	40,000	-
				Hotel/Motel Tax Fund	Deckard Technologies	23,500	23,500
					Placer.ai	31,920	31,920
					Videographer	50,000	50,000

City of Sapulpa
FY 25 - 26 Capital Improvements

Fund/Dept	Description	Requested FY 25-26	Adopted FY 25-26	Fund/Dept	Description	Requested FY 25-26	Adopted FY 25-26
Fire Cash Fund	Up to 12 sets of new Bunker gear, we have a system that replaces bunker gear at least every 5 years by purchasing a limited number every year. This is also used to purchase new gear for new hires.	150,000	150,000	Police Cash Fund	Purchase equipment/stripping packages for the 3 new Dodge Durangos. It is estimated to be around \$25,000 per vehicle but we will not know for certain until those new vehicles are received and quotes are obtained for the equipment. We are told that pricing for the equipment changes fairly often and it may not be until December when we get our new cars delivered. We will get new quotes at that time. Any remaining money in this account will be used as needed for any other type of equipment needs.	83,000	83,000
	New station furniture including recliners, mattress and any appliances that may need to be replaced in the budget year.	30,000	30,000		To purchase 3-new 2025 Dodge Durango police package vehicles.	142,000	142,000
	One staff vehicle is purchased every year out of this account. It is on a rotation and a vehicle is kept for 6 years before a new vehicle is purchased to replace it.	70,000	70,000				
	This account is used for any major station repairs, anticipated repairs for 25-26 new roofs for Central Station and Station #2, Exterior Painting and landscaping.	70,000	70,000	Stormwater Mgmt	Storm Water Master Plan	365,000	365,000
	This account is used to support the training division, It is not used as much since most stuff has gone to a digital platform	5,000	5,000				
Street & Alley	One Ton 4x4 Truck	85,000	65,000	Library	Books	21,390	10,000
					Replace Library Server	13,500	13,500
					Carpet Replacement	32,063	32,063
Federal Forfeitures & Seizures	Miscellaneous Police Equipment	3,013	3,013		Parking Lot Repair	28,385	28,385
Total Capital Outlay						\$ 6,290,537	3,673,444

City of Sapulpa

FY 25 - 26 Capital Projects

Type of Asset Improvement	Description	Requested FY 25-26	Adopted FY 25-26
Buildings	Fire Training Center	3,000,000	2,394,851
	South Lift Station Generator	400,000	400,000
	WWTP Generator	500,000	500,000
	WTP Generator	500,000	500,000
	Roof/Shed over UV & Cascaade Area	75,000	-
	Booker T Washington Construction	7,990,875	6,774,399
	Sapulpa Sports Complex	679,070	675,708
	Miscellaneous WWT Plant, Equipment, and Life Station repairs and upgrades - OWRB Loan	335,777	335,777
	Roof Replacement on both warehouses at 8805 W. 100th Street	71,500	71,500
	Storage Shed	-	200,000
	Miscellaneous Building Improvements	100,000	100,000
Land/Right of Way	Acquire land for 8th Street Storm Water Detention	250,000	250,000
	Land Purchases for Economic Development	688,000	688,000
Water	Wtr Main Replacement - 700 Blk of S. Elm	151,915	151,915
	Clarifier Rehab	450,000	450,000
	Annual Water Line Replacement	600,000	600,000
	Water Main Replacement (Birch)	351,915	351,915
Sewer	Northside Sewer Slip Lining	125,400	125,400
	Hobson Sewer Line Realignment (ARPA NEU Funds)	1,440,700	1,474,686
	OWRB ARPA Funds for Ozark Sewer Main Extension (West Sewer Line)	1,786,500	5,010,600
	East Side Sewer Main Upgrades	5,043,205	4,874,407
	Sewer System Capital Improvements	1,075,420	325,420
Parks	Recreation Trail Grant	531,985	531,985
Ind. Development	EDA - SITES Grant	5,661,809	5,433,229
Streets/Sidewalks	Hwy 117/Rt 66 Intersection	91,781	91,781
	Gray Street Improvements	1,000,000	1,000,000
	S. Wickham Rd sidewalk, crosswalks & pedestrian flashing beacon systems	509,934	509,934

City of Sapulpa

FY 25 - 26 Capital Projects

Type of Asset Improvement	Description	Requested FY 25-26	Adopted FY 25-26
	Alley Phase 3 & Downtown sidewalks on Water St. & Park St.	1,620,528	1,620,528
	Miscellaneous Street Replacement Canyon Road	2,700,000 171,928	2,700,000 171,928
Stormwater Mgmt	Miscellaneous Stormwater Projects	500,000	500,000
Total Capital Projects		\$ 38,403,242	\$ 38,813,963

CITY OF SAPULPA

Capital Project/Outlay Funding

FUND	DEPARTMENT	PROJECT NAME	GL ACCOUNT NAME	GL ACCOUNT	BUDGET AMOUNT
General Fund	City Attorney	Books	Books	10-50400-407	23,000
	Finance	Incode Software Upgrade	Facilities*	10-50800-404	125,000
	Police	Rugged Laptop Computers	Equipment	10-51200-401	55,000
		45 Body Cameras	Equipment	10-51200-401	91,900
	Building Inspections	General Equipment	Equipment	10-51700-401	2,000
		Updated Code Books	Books	10-51700-407	1,000
	Code Enforcement	1/2 Ton Extended Cab Short Bed 4x4	Equipment	10-51800-401	42,000
		Computer Replacement	Equipment	10-51900-401	122,800
	Information Technology	Storage Building	Facilities	10-59000-404	200,000
	General Fund Total Capital Outlay				
Sapulpa Development Fund	SAP Development	Fire Training Center	Facilities	15-51500-404	2,394,851
Sapulpa Development Fund Total Capital Outlay					2,394,851
Sapulpa Municipal Authority	Water Treatment Plant	Plant Generator	Facilities - Contract	20-52400-405B	500,000
			Facilities	20-52500-405	335,777
	Wastewater Treatment Plant	Plant Upgrades	Facilities - Contract	20-52500-405B	500,000
			Facilities	20-52600-405	5,010,600
	Utility Maintenance	Ozark Sewer Main Extension (West Sewer Line)	Facilities	20-52600-405	1,474,686
			Facilities	20-52600-405	4,874,407
Sapulpa Municipal Authority Fund Total Capital Outlay					12,695,470
Stormwater Management	Stormwater Mgmt	Stormwater Projects	Building & Fixtures	29-52900-404	500,000
		Stormwater Master Plan	Facilities- Contract	29-52900-405B	365,000
		Aquire Land for 8th Street Storm Water Detention	Land	29-52900-406	250,000
		Sapulpa Stormwater Mgmt Fund Total Capital Outlay			
Hunting & Fishing (Lake) Fund	Lake Department	Fish Stocking	Fish Stockings	32-53200-405A	25,000
Hunting & Fishing (Lake) Fund Total Capital Outlay					25,000
Golf Course Fund	Golf Course	Cart Path Rehab	Facilities	33-53300-405	90,000
		(2)Ventrac Tractors w/Reel & contour Attachments	Equipment	33-53300-401	105,000
		Golf Course Fund Total Capital Outlay			
Library Fund	Library	Books	Books	34-53400-407	10,000
		Library Fund Total Capital Outlay			
Parks & Recreation Fund	Parks & Recreation	Kubota Tractor	Equipment	35-53500-401	44,732
		83"x20' Tandem Axel tilt Bed Trailer	Equipment	35-53500-401	10,000
		R.T.V. w/Hydraulic Lift bBd & winch kit	Equipment	35-53500-401	26,399
		Parks & Recreation Fund Total Capital Outlay			

CITY OF SAPULPA

Capital Project/Outlay Funding

FUND	DEPARTMENT	PROJECT NAME	GL ACCOUNT NAME	GL ACCOUNT	BUDGET AMOUNT
Parks Development Fund	Parks Development	Splash Pad @ Kelly Lane Pk	Facilities	38-53800-405	300,000
		Annual Trail System Upgrades	Facilities	38-53800-405	75,000
Park Development Fund Total Capital Outlay					375,000
Economic Development Sales Tax Fund	Econ Devel. Sales Tax	Economic Development	Facilities	39-53900-405	500,000
		Economic Development Sales Tax Fund Total Capital Outlay			
Fire Cash Fund	Fire Department	Up to 12 sets of new Bunker gear.	Equipment	40-54000-401	150,000
		New station furniture	Furniture	40-54000-402	30,000
		Staff vehicle	Vehicles	40-54000-403	70,000
		Major station repairs,	Facilities	40-54000-405	70,000
		Support the training division	Books	40-54000-407	5,000
Fire Cash Fund Total Capital Outlay					325,000
Police Cash Fund	Police Department	Equipment/stripping packages for the 3 new Dodge Durangos	Equipment	41-54100-401	83,000
		3 New Dodge Durangos	Vehicles	41-54100-403	142,000
		Police Cash Fund Total Capital Outlay			
Federal Forfeitures & Seizures	Police Department	Miscellaneous Police Equipment	Equipment	42-54200-401	3,013
Federal Forfeitures & Seizures Fund Total Capital Outlay					3,013
Capital Improvement Fund	Police	Cars	Vehicles	45-51200-403	213,000
		Street & Alley Cemetery Maintenance	Vehicles	45-53000-403	65,000
	Police	Forestry Cutter	Equipment	45-53100-401	39,300
		Dozer Blade	Equipment	45-53100-401	7,950
		80" BrushCat	Equipment	45-53100-401	9,470
	Golf Course	Bridge Decking Replacement & Painting	Facilities	45-53300-403	59,000
	Library	Parking Lot Repairs	Facilities	45-53400-405	28,385
		Replacement of Library Server	Building and Fixtures	45-53400-404	13,500
	Sewer Improvement	Carpet Replacement	Facilities	45-53400-405	32,063
		Replacement of South Lift Station Generator	Equipment	49-54925-404	400,000
		Capital Improvement Fund Total			
	Water/Sewer Sales Tax Fund	Utility Maintenance	Northside Sewer Slip Lining	Maintenance - facilities	46-54600-354
Wtr Main Replacement - 700 Block of S. Elm			Facilities - Contract	46-54600-405	151,915
Water/Sewer Sales Tax Fund Total				277,315	
Water Resources Fund	Water Resources	Clairfier Rehab	Facilities	48-54824-405	450,000
		Annual Water Line Replacement	Facilities - Contract	48-54824-405B	600,000
		Roof Replacement on Both warehouses	Facilities	48-54824-405	71,500
		Backhoe	Equipment	48-54824-401	149,600
		Water main Replacement (Birch)	Facilities - Contract	48-54824-405B	351,915
Water Resources Fund Total					1,623,015
Hotel/Motel Tax Fund	Economic Development	Deckard Technologies	Professional Services	59-55900-311	23,500

CITY OF SAPULPA

Capital Project/Outlay Funding

FUND	DEPARTMENT	PROJECT NAME	GL ACCOUNT NAME	GL ACCOUNT	BUDGET AMOUNT
		Placer.ai		59-55900-311	31,920
		Videographer		59-55900-311	50,000
		Hotel/Motel Tax Fund Total			105,420
Grants & Aide Fund	Street/Sidewalk Grants	S. Wickham Rd sidewalk, crosswalks & pedestrian flashing beacon systems	Facilities - Contract	60-57361-405B	509,934
		Alley Phase 3 & Downtown Sidewalks on Water St & Park St.	Facilities - Contract	60-57361-405B	1,620,528
	Parks & Rec	Trails Rehabilitation Grant	Facilities	60-59160-405	531,985
	EDA	SITES EDA Construction Project	Facilities - Contract	60-59260-405B	5,433,229
		Grants & Aide Fund Total			8,095,676
Street Improvement Sales Tax Fund	Street Improv. Sales Tax	Gray Street	Facilities	65-56530-405	1,000,000
		Miscellaneous Street Rehab	Facilities - Contract	65-56530-405B	2,700,000
		Street Improvement Sales Tax Fund Total			3,700,000
1998 Sales Tax	Sewer Plant Sales Tax	Sewer System Capital Improvements	Facilities - Contract	67-56725-405	325,420
		1998 Sales Tax Fund Total Capital Outlay			325,420
G.O. Bond Construction Fund	Park Property Impr	Youth Sports Complex - Eng	Professional Services	83-53235-311A	15,810
		Youth Sport Complex - Const	Facilities - Contract	83-53235-405B	659,898
		Kifco Water Reels w/sprinkler head & water cart	Equipment	83-53235-401	28,626
	BTW Rec Center	BTW Design/Engineering	Professional Services	83-53735-311	44,000
			Professional Services (Design)	83-53735-311A	46,875
			BTW Construction	83-53735-405B	6,683,524
	Hwy 117/Rt 66 Interchange	Hwy 117/Rt 66 Intersection	Prof Svcs-Eng (Design, Bid)	83-56130-331A	91,781
	Dewey/Mayfield Improv.	Dewey/Mayfield Improvements	Prof Svcs-Eng (Design, Bid)	83-56330-311A	4,800
		Canyon Road	Facilities - Contract	83-56330-405B	171,928
	Downtown Master Plan	Downtown Master Plan	Professional Services	83-58010-311	350,486
		G.O. Bond Construction Fund Total			8,097,728
Article X, Sec 35, G.O. Bond	Non-Departmental	Land Purchases for Economic Development	Land Purchases	84-59010-406	688,000
		Article X, Sec 35, G.O. Bond Fund Total			688,000
TIF Apportionment Fund	Non-Departmental	Facility Improvements	Facilities	85-58500-405	100,000
		TIF Apportionment Fund Total			100,000
		Total Capital Outlay/Projects			42,487,407

City of Sapulpa, OK
Debt Schedule

Debt	Origination Date	Amount	Interest Rate	Beginning Balance 7/1/2025	Annual Payment Amount	Maturity Date
<u>General Obligation Bonds</u>						
Series 2015 GO Bonds	12/1/2015	3,750,000	2.15%	2,000,000	254,100	6/1/2035
Series 2015A GO Bonds	4/1/2017	2,865,000	2.75%	1,665,000	196,223	10/1/2035
Series 2019 GO Bonds	6/1/2020	3,525,000	4.00%	1,525,000	376,000	6/1/2030
Series 2020A GO Bonds	6/1/2021	13,000,000	3.00%	10,840,000	833,325	6/1/2045
Series 2020B GO Bonds	6/1/2021	2,000,000	3.00%	1,600,000	132,500	4/1/2043
Series 2021A GO Bonds	6/1/2022	5,750,000	2.00%	5,045,000	327,675	6/1/2046
Series 2022A GO Bonds	3/1/2024	6,300,000	4.75%	6,040,000	463,285	9/1/2047
Series 2023 A GO Bonds	2/1/2025	8,080,000	5.00%	8,080,000	663,225	8/1/2048
<u>SMA Revenue Bonds</u>						
Series 2014 CIP Bonds	1/1/2015	7,410,000	3.00%	2,850,000	616,040	7/1/2029
Series 2018 CIP Bonds	6/22/2018	7,850,000	2.59%	4,908,867	299,197	9/30/2046
Series 2020 GO Bonds	9/17/2020	66,325,000	3.02%	54,955,000	3,933,990	4/1/2043
Series 2025 FAP Revenue Bond	2/25/2025	8,210,000	5.20%	8,210,000	452,654	9/15/2054
<u>Direct Borrowings/Leases</u>						
Spillman Technologies	1/1/2020	705,563	1.45%	165,912	106,057	1/31/2027
De Lage Landen Public Finance	9/2/2021	108,413	2.76%	26,664	23,256	8/31/2026
U.S Corps of Engineers	3/1/1992	632,924	4.01%	205,214	30,491	3/1/2033
U.S Corps of Engineers	11/1/1992	632,924	4.01%	252,392	33,966	11/1/2033
					8,741,983	

City of Sapulpa

External Funding Sources Outside of Normal Operations

Project Description	Funding Source	Funding Amount	Expected Project Amount
Fire Training Center	ARPA SLFRF 2024 #SLFRF4646	1,624,667	2,394,851
	G.O. Bond	105,695	
	Loan	810,000	
Hobson Sewer Line Realignment	ARPA NEU Funds	1,474,686	1,474,686
WTP Generator	OWRB Loan	500,000	8,200,000
WWTP Generator	OWRB Loan	500,000	
WWTP Upgrades	OWRB Loan	335,777	
East Side Sewer Main	OWRB ARPA Fund	4,874,407	1,474,667
	OWRB Loan		3,399,740
Ozark Sewer Main	OWRB Loan	5,010,600	
Fire Education	FEMA Grant	1,241	1,241
S. Wickham Rd sidewalk, crosswalks & pedestrian flashing beacon systems	Tulsa Tap Grant	509,934	509,934
Alley Phase 3 & Downtown Sidewalks on Water St & Park St.	Tulsa Tap Grant	1,620,528	1,620,528
Trail Rehab	Trails rehabilitation Grant	531,985	531,985
Frankoma Industrial Park	ODOC Prep Grant	5,433,229	5,899,684
	ODOC Prep Grant		106,133
Rte 66 Park	Rte 66 Grants	166	2,000,000
PD Overtime Grant	OHSO Grant	15,272	15,272
PD Overtime Grant	OHSO Grant	18,059	18,059
Water Reels	GO Bond Funds	28,626	8,097,728
BTW Gym Remodel	GO Bond Funds	6,774,399	
Hwy 117/Rte 66 Intersection	GO Bond Funds	91,781	
Dewey/Mayfield Improvements	GO Bond Funds	176,728	
SAP Youth Sooirts Complex	GO Bond Funds	675,708	
Downtown Master Plan	GO Bond Funds	350,486	
	Total	31,463,974	35,744,508

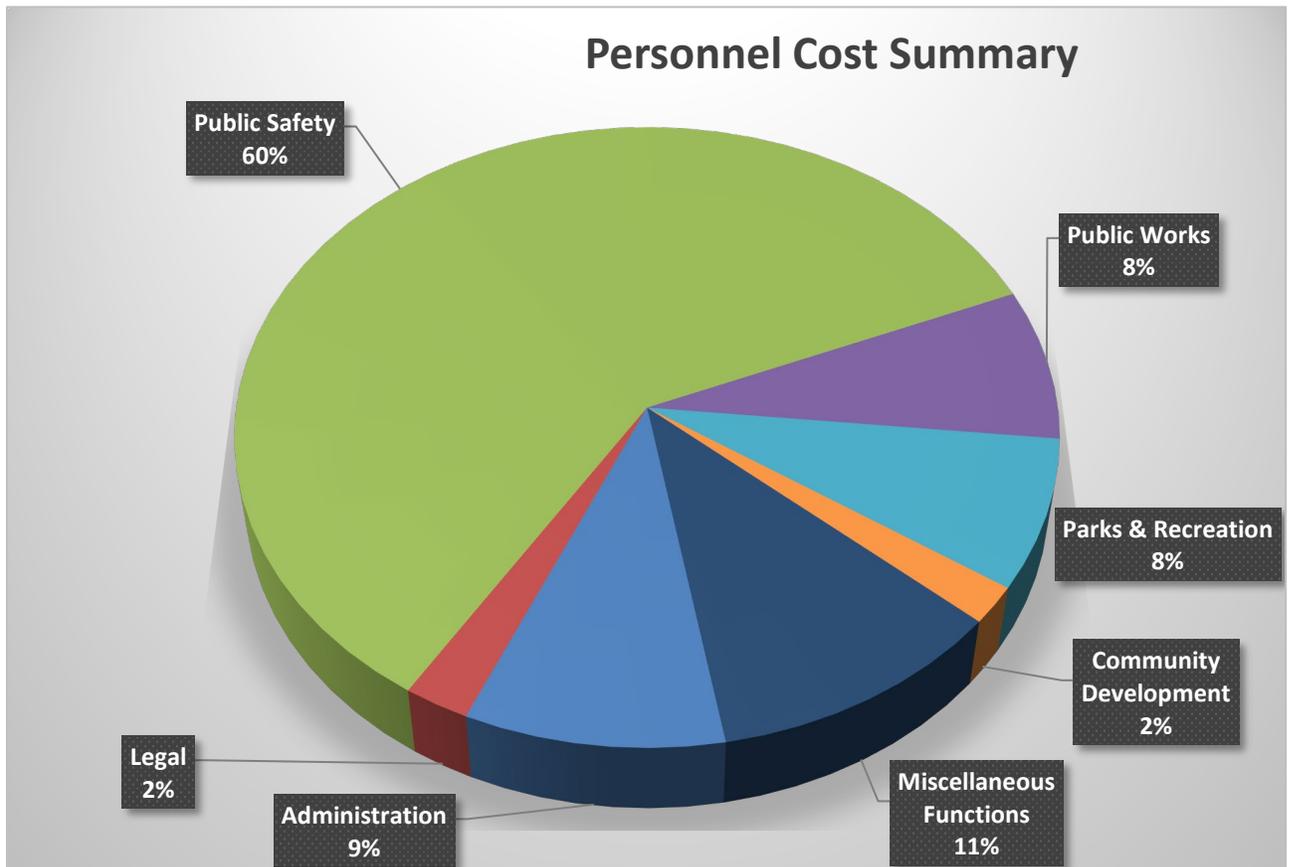
**FY 2025 - 2026
Proposed Employee Count**

Deaprtment	Position	Number of Employees	Adopted Employees	Deaprtment	Position	Number of Employees	Adopted Employees	
City Manager	City Manager	1	1	Police Department	Police Chief	1	1	
	Executive Assistant	1	1		Deputy Police Chief	1	1	
	Bond Project Manager	1	1		Major	3	3	
	Social Media/Mktg Rep	1	1		Captain	6	6	
City Clerk	City Clerk	1	1		Lieutenant	6	6	
	Sr. Deputy City Clerk	1	1		Officer	28	31	
	Deputy Court Clerk	1	1		Admin Assistant	1	1	
	PT City Cashier	2	2		Record Clerk	2	3	
City/Trust Attorney	City/Trust Attorney	1	1		Property Room Clerk	1	1	
	PT Attorney	1	1		IT Analyst	1	1	
	Executive Assistant	1	1	Animal Control	Shelter Manager	1	1	
	Legal Assistant	1	1		Shelter Officer	4	3	
Human Resources	Human Resources Dir	1	1		Shelter Tech	0	1	
	PT HR Assistant	1	1		PT Shelter Tech	7	7	
Central Garage	Chief Mechanic	1	1	Community Develop	Community Devel Dir	1	1	
	Mechanic	1	1		Admin Assistant	1	1	
Finance/City Treasurer	City Treasurer/Fin Dir	1	1	Building Inspection	Strategic Operations Mgr	1	1	
	Accounting Mgr	1	1		Building Coordinator	1	1	
	Payroll Clerk	1	1	Code Enforcement	Code Enforcement Officer	1	1	
	Staff Accountant	1	1		SMA Administration	Public Works Dir	1	1
	Accounts Payable Clerk	1	1			Admin Assistant	1	1
Municipal Court	Municipal Judge	1	1	Admin Project Coordinator		0	1	
	Associate Judge	2	2	Utility Billing	Sr Utility Clerk	2	2	
Fire Department	Fire Chief	1	1		Service Person	1	1	
	Deputy Fire Chief	1	1		Meter Reader	2	2	
	Fire Marshall/Training Officer	2	2	Water Treatment	Water Treat Super.	1	1	
	Assistant Fire Marshall	1	1		Chief Operator	1	1	
	Battalion Chief	3	4		WTP Operator	4	4	
	Captain	11	11		WTP Lab Operator	1	1	
	Driver	11	16		WTP Maintenance	1	1	
	Firefighter	15	15	Stormwater	Stormwater Crew Leader	1	1	
	Prb./Rookie Fire Fighter	9	4		Stormwater Asst Foreman	1	1	
Admin Assistant	1	1	Stormwater Operator		2	2		
Street & Alley	Street/Alley Foreman	1	1	Cemetery	Cemetery Superintendent	1	1	
	Assist. Foreman	1	1		Crew Leader	1	1	
	Street/Alley Head Crew Leader	1	1		Cemetery Operator	3	3	
	Street/Alley Crew Leader	1	1		Secretary/Sexton	1	1	
	Street/Alley Operator	7	7	Golf Course	Golf Course Superintendent	1	1	
	Inventory Clerk	1	1		Pro Shop Manager	1	1	
Library	Library Director	1	1	Assist. Pro Shop Manager	1	1		
	Asst. Librarian	1	1	GC Crew Leader	1	1		
	Circulation Librarian	1	1	Operator	4	4		
	Genealogy	1	1	Seasonal Labor	3	3		
	Childrens Librarian	1	1	Seasonal Pro Shop	2	2		
	Library Aide	1	1	PT Pro Shop Asst III	1	1		
	PT Library Aide	2	2	Utility Maintenance	Foreman	1	1	
Park & Recreation	Recreation Director	1	1		Assistant Foreman	1	1	
	Parks & Rec Director	1	1		Crew Leader - Utility Maint	1	1	
	Parks & Rec Supervisor	1	1		Vac Truck Crew Leader	1	1	
	Assitant Foreman	1	1		Utility Maint Operator	8	8	
	Crew Leader	1	1		Inventory Clerk	1	1	
	Parks & Rec Operator	2	2		E-911	Communication Manager	1	1
	Lake & Park Operator	1	1			Communications Officer	10	10
	PT Rec Aide	1	1	PT Communications Officer		1	1	
Seasonal Labor	1	1	Economic Develop.	Econ. Develop. Director	1	1		
Economic Develop.	Econ. Develop. Director	1		1				
						Total Employees	243	248

CITY OF SAPULPA

Personnel Cost Summary

Function	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted
Administration	1,769,790	1,672,354	1,684,292	1,899,141
Legal	346,009	354,902	466,695	484,235
Public Safety	10,284,637	10,845,387	11,413,833	12,120,176
Public Works	2,991,718	3,139,539	3,019,936	1,595,172
Parks & Recreation	1,202,213	1,356,631	1,323,952	1,578,045
Community Development	345,435	365,272	379,851	393,573
Miscellaneous Functions	1,772,301	1,850,229	1,977,238	2,210,540
Total Personnel Cost	18,712,104	19,584,314	20,265,797	20,280,882



Stabilization Fund (09)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	503,798	-	-	524,875	
INTEREST	1,261	13,774	15,000	18,542	20,227	27,000	Interest earned from investments
TRSFRR IN: GENERAL FUND	-	-	-	-	-	-	
Total Revenue	1,261	13,774	518,798	18,542	20,227	551,875	
EXPENDITURES							
NON-DEPARTMENTAL (9000)							
CONTINGENCY	-	-	400,000	-	-	400,000	
Total Other Services & Charges	-	-	400,000	-	-	400,000	
Total Expenditures	-	-	400,000	-	-	400,000	
Total Income/(Deficit)	1,261	13,774	118,798	18,542	20,227	151,875	

09-Stabilization Fund - Used to Account for reverses to be used to mitigate instability due to the disruption of revenue which prevents normal operations of the City, or to provide funds in case of emergency declarations.

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	1,941,504	-	-	3,362,962	
SALES TAX	4,381,526	4,414,514	4,510,477	3,946,098	4,329,123	4,403,643	Sales Tax Collected
SALES TAX (2ND & 3RD PEN)	8,753,339	8,838,744	9,020,955	7,892,197	8,658,247	8,807,286	
SALES TAX (HALF CENT)	2,190,763	2,207,257	2,255,239	1,973,049	2,164,562	2,201,821	
SALES TAX (HALF CENT)	2,190,763	2,207,257	2,255,239	1,973,049	2,164,562	2,201,821	
Total Sales Tax	17,516,391	17,667,773	18,041,910	15,784,393	17,316,493	17,614,571	
FRANCHISE TAX	864,026	952,698	925,000	426,421	465,187	1,000,000	franchise fees collected from multiple outside
ALCHOLIC BEVERAGE TAX	220,082	213,170	200,000	179,891	196,245	200,000	-----
GROSS RECPT TX IN LIEU OF FRAN USE TAX	264,556	243,339	250,000	62,432	68,108	250,000	
1,870,001	2,289,177	2,000,000	2,302,329	2,511,632	2,600,000		
CIGARETTE/TOBACCO TAX	121,341	111,801	125,000	93,464	101,961	105,000	
Total Other Taxes	3,340,005	3,810,186	3,500,000	3,064,537	2,877,945	4,155,000	
GRANT REVENUE	-	9,500	-	-	-	-	
Total Inter-Governmental Revenues	-	9,500	-	-	-	-	
BUILDING PERMITS	94,807	87,444	80,000	93,674	102,190	120,000	
TRADE PERMITS, P.M.E	108,370	178,540	100,000	123,030	134,215	180,000	
OCCUPATIONAL LICENSES	95,369	98,930	90,000	90,246	98,450	98,000	
OVERSIZED MOVER PERMITS	3,330	5,310	5,000	2,840	3,098	5,000	
RESIDENTIAL CONSTRUCTION PARK & REC F	66,075	15,925	20,000	11,525	12,573	20,000	
BURGLARY ALARM USER PERMITS	640	700	800	680	742	800	
BURN PERMITS	840	520	650	260	284	500	
FIREWORKS DISCHARGE PERMIT	3,210	3,620	3,000	3,555	3,878	5,000	
Total Permits	372,641	390,989	299,450	325,810	355,429	429,300	
OUTSIDE FIRERUNS	504,869	558,468	550,000	493,355	538,205	550,000	
FIRE RUN CHARGES	150	4,561	2,500	6,252	6,820	6,800	
Total Charges for Services	505,019	563,029	552,500	499,607	545,026	556,800	
ENGINEERING FEES	2,000	3,431	7,500	1,100	1,200	7,500	
ENGINEERING FEES-REIMBURSEMENT	2,286	-	-	7,566	8,254	7,300	
INSPECTIONS	30,185	24,935	50,000	26,428	28,831	50,000	
PLANNING & ZONING FEES	19,188	17,011	20,000	37,029	40,395	40,000	
SHELTER FEES	660	1,060	1,000	960	1,047	1,050	
SPECIAL ASSESSMENTS	490	560	750	1,906	2,079	3,250	
WEED ABATEMENT	87,220	110,743	80,000	102,471	111,787	135,000	
Total Inspection Fees	142,029	157,740	159,250	177,460	193,593	244,100	
COURT REVENUE	267,021	318,842	320,000	325,437	355,022	365,200	
DRUG AND ALCOHOL FEE	7,900	6,860	6,500	6,952	7,584	7,800	
COURT COLLECTION FEES	44,419	38,260	40,000	35,790	39,044	40,000	
Total Court Fees	319,339	363,962	366,500	368,179	401,650	413,000	
INTEREST	36,346	49,331	50,000	52,652	57,439	65,200	
INTEREST - FLEX PLAN	164	538	500	365	398	499	
Total Interest Income	36,510	49,869	50,500	53,017	57,837	65,699	
MISCELLANEOUS REVENUE	45,967	700,540	26,000	106,779	116,486	160,000	
E-COMMERCE PROCESSING FEE	-	124	-	-	-	-	
DONATIONS	4,500	-	-	1,000	1,091	1,500	
DOG TAGS	157	126	110	208	227	300	
PET ADOPTION	7,085	7,740	7,000	8,067	8,800	9,000	
SPD - SRO REIMBURSEMENT	-	-	-	18,202	36,404	72,806	
REIMBURSEMENTS	56,112	168,794	224,911	126,137	137,604	200,000	
SALE OF CAPITAL ASSETS	-	10,285	-	-	-	25,000	
RENTAL INCOME	25,002	2,500	-	14,400	15,709	19,200	Chamber Rent
REIMBURSEMENTS-PROPERTY DAMAGE	80,562	22,103	-	82,949	90,490	100,000	
OPIOID SETTLEMENT	-	-	291,849	291,849	291,849	-	
DONATIONS-FIRE	3,520	5,150	-	400	436	700	
DONATIONS-ANIMAL SHELTER	3,793	7,507	-	18,697	20,397	30,000	
ANTENNA TOWER RENTAL	142	94,984	92,000	70,745	77,176	95,000	
LEASE REVENUE	98,342	-	-	-	-	-	
Total Miscellaneous Income	325,182	1,019,853	641,870	739,433	796,670	713,506	
TRSF IN: SMA	2,000,000	2,250,000	3,390,000	2,825,000	3,390,000	2,892,000	Transfer from SMA for General Operations
TRFS IN: SMA - 40% SALES TAX	3,483,773	3,551,910	3,608,382	3,452,878	3,452,878	3,522,914	Transfer 40% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies which is not needed for debt service
TRSF IN: G.O. SINKING FUND	3,195	9,865	53,607	44,670	53,607	-	
TRSF IN: POLSON APPORTIONMENT	5,000	5,000	15,000	5,000	15,000	15,000	
TRSF IN: FIRE CASH FUND	-	-	-	-	-	20,000	Transfer for Spillman Maintenance Contract
TRSF IN: POLICE CASH FUND	-	-	-	-	-	20,000	Transfer for Spillman Maintenance Contract
Total Transfers In	5,491,968	5,816,775	7,066,989	6,327,548	6,911,485	6,469,914	
Total Revenues	28,049,085	29,849,675	32,620,473	27,339,984	29,456,127	34,024,852	

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
EXPENDITURES							
CITY COMMISSION (0100)							
OFFICE SUPPLIES	93	145	250	-	-	250	General offices supplies for City Council members
OPERATIONAL SUPPLIES	-	-	-	-	-	-	
Total Materials and Supplies	93	145	250	-	-	250	
TRAINING AND TRAVEL	4,829	6,172	8,000	6,041	6,590	6,000	Training and Travel for City Council Members
DUES AND SUBSCRIPTIONS	300	445	500	1,549	1,690	500	Mayor's Association Dues
PROFESSIONAL SERVICES	-	-	-	-	-	-	
ADVERTISING	-	-	-	-	-	-	
PRINTING	50	301	450	-	-	250	Business cards/hand books for councilors
UNIFORMS	-	-	400	-	-	300	Council Shirts/Jackets if so desired
ELECTION EXPENSE COST OF ELECTIONS	-	3,865	15,000	-	-	10,000	Charter Election; Primary Election, General Election
MAINTENANCE-BUILDINGS	-	-	-	-	-	-	
Total Other Services & Charges	5,179	10,783	24,350	7,590	8,280	17,050	
EQUIPMENT	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
Total City Council Expenditures	5,272	10,928	24,600	7,590	8,280	17,300	
CITY MANAGER (0200)							
SALARIES	321,470	345,443	364,141	310,046	338,232	354,973	
OVERTIME	189	-	400	-	-	400	
SEVERANCE PAY	6,102	-	-	-	-	-	
TENURE PAY	688	1,025	1,026	1,201	1,310	1,200	
CAR ALLOWANCE	6,461	6,216	6,480	5,665	6,180	8,880	
TOOL/EQUIPMENT ALLOWANCE	2,344	1,931	2,400	1,760	1,920	2,400	
FICA TAX	19,847	21,439	20,647	18,288	19,951	22,008	
MEDICARE TAX	4,776	5,014	5,264	4,277	4,666	5,147	
EMPLOYEE INSURANCE	40,332	47,076	34,793	46,090	50,280	52,449	
WORKER'S COMPENSATION	13,652	13,854	15,020	14,325	15,627	15,020	
UNEMPLOYMENT	1,277	1,304	1,300	847	924	1,300	
RETIREMENT	13,302	13,781	21,692	11,448	12,489	22,049	
Total Personnel Services	430,440	457,083	473,163	413,947	451,579	485,826	
OFFICE SUPPLIES	1,449	459	1,000	928	1,012	600	Paper, pens, notebooks, folders, general supplies for 4 personnel
OPERATIONAL SUPPLIES	-	177	500	6	6	250	
FUEL AND OIL	1,495	1,481	2,000	1,309	1,428	1,500	Mike Russell Pick-up
PROMOTIONAL SUPPLIES	375	279	5,000	365	398	5,000	Swag Items/shirts, cups,bracelets,miscellaneous items
MINOR EQUIPMENT AND FURNISHING	2,529	4,094	12,465	5,182	5,653	7,000	office needs/file cabinets/new chair for CM
Total Materials and Supplies	5,848	6,489	20,965	7,790	8,498	14,350	
TRAINING AND TRAVEL	3,970	9,320	10,000	8,004	8,732	9,000	
EMPLOYEE RECOGNITION	418	1,097	1,750	35	38	1,500	
DUES AND SUBSCRIPTIONS	3,477	1,112	4,500	2,171	2,368	3,000	
PROFESSIONAL SERVICES	3,590	3,318	4,000	-	-	4,000	
ADVERTISING	-	-	-	-	-	-	
PRINTING	85	60	650	102	111	500	
UNIFORMS	-	239	500	92	100	500	
MARKETING & SOCIAL MEDIA	432	2,395	6,000	206	225	7,500	
COMMUNICATIONS	467	12,354	6,000	9,292	10,137	6,000	computers, monitors,
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	-	21	-	-	-	-	
MAINTENANCE-VEHICLES	-	-	1,599	7	8	1,000	
Total Other Services & Charges	12,440	29,917	34,999	19,909	21,719	33,000	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
Total City Manager Expenditures	448,728	493,490	529,127	441,646	481,795	533,176	
CITY CLERK (0300)							
SALARIES	165,187	165,157	173,701	133,746	145,905	185,532	
OVERTIME	300	39	500	199	217	500	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	-	1,827	-	2,251	2,456	-	
SICK LEAVE INCENTIVE	346	-	500	-	-	500	
TENURE PAY	2,805	2,462	3,267	2,277	2,484	2,009	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	-	-	-	-	-	-	
FICA TAX	9,862	9,941	10,770	8,115	8,853	11,503	
MEDICARE TAX	2,307	2,325	2,519	1,898	2,071	2,690	
EMPLOYEE INSURANCE	33,754	29,909	26,285	9,914	10,815	35,505	
WORKER'S COMPENSATION	7,154	7,123	8,159	7,026	7,665	8,756	
UNEMPLOYMENT	1,201	1,157	1,201	1,120	1,222	1,224	

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
RETIREMENT	5,950	6,077	7,649	4,515	4,925	11,139	
Total Personnel Services	228,866	226,016	234,551	171,061	186,612	259,358	
OFFICE SUPPLIES	1,592	1,923	4,500	1,237	1,349	2,000	Inflation & required to purchase supplies for operation of payment kiosk
MINOR EQUIPMENT AND FURNISHING	900	1,116	3,037	9,737	10,622	1,400	Responsible for maintenance of kiosk and computers, including operating equipment for cashiers
Total Materials and Supplies	2,492	3,039	7,537	10,974	11,972	3,400	
TRAINING AND TRAVEL	1,953	682	4,163	335	365	2,500	Increase in cost of training for three staff persons. Due to COVID, most training had been virtual.
DUES AND SUBSCRIPTIONS	192	155	500	253	276	250	membership dues to city clerks association and court clerks association
PROFESSIONAL SERVICES	-	-	-	-	-	-	
ADVERTISING	-	-	-	-	-	-	
PRINTING	180	-	750	90	98	750	
UNIFORMS	-	-	200	-	-	-	
FEES & OTHER CHARGES	2,170	3,337	3,500	2,150	2,345	2,500	Filing of liens and other documents with county
MAINTENANCE-EQUIPMENT	8,368	9,033	13,000	8,551	9,328	11,000	Incode Software Support & Kiosk Support
Total Other Services & Charges	12,863	13,208	22,113	11,379	12,413	17,000	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
Total City Clerk Expenditures	244,221	242,262	264,201	193,414	210,997	279,758	
CITY ATTORNEY (0400)							
SALARIES	158,115	175,334	262,088	242,040	264,044	269,739	
OVERTIME	2,318	2,366	2,300	2,951	3,219	2,300	
SPECIALTY PAY	-	-	-	-	-	-	
TENURE PAY	2,426	2,600	17,601	17,688	19,296	2,315	
CAR ALLOWANCE	7,823	7,846	7,800	7,150	7,800	9,600	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	1,805	1,811	9,600	1,650	1,800	7,392	
FICA TAX	10,183	11,240	19,760	14,575	15,900	16,724	
MEDICARE TAX	2,382	2,629	4,621	3,409	3,719	3,941	
EMPLOYEE INSURANCE	22,406	22,402	27,038	20,791	22,681	23,489	
WORKER'S COMPENSATION	7,535	8,516	10,602	10,601	11,565	10,005	
UNEMPLOYMENT	522	637	992	1,316	1,436	935	
RETIREMENT	19,860	11,116	16,095	9,463	10,323	12,798	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	235,374	246,497	378,497	331,634	361,783	359,238	
OFFICE SUPPLIES	1,028	3,201	3,000	2,779	3,032	2,800	
JANITORIAL SUPPLIES	-	7	300	-	-	50	Emergency clean ups
MINOR EQUIPMENT AND FURNISHING	659	1,721	3,500	694	757	2,000	Copier
Total Materials and Supplies	1,687	4,929	6,800	3,473	3,789	4,850	
TRAINING AND TRAVEL	3,928	5,144	5,150	3,339	3,643	4,000	
DUES AND SUBSCRIPTIONS	2,602	3,001	4,250	2,794	3,048	3,000	
PROFESSIONAL SERVICES	8,397	43,429	35,000	20,632	22,508	35,000	
ARBITRATION SUPPORT SVCS	-	-	-	-	-	5,000	
ADVERTISING	-	-	-	-	-	-	
PRINTING	-	-	-	-	-	1,250	
FEES & OTHER CHARGES	987	1,743	2,500	1,798	1,961	22,250	233000
SURVEY AND TITLE SEARCH	-	-	5,000	2,500	2,727	2,000	
COMMUNICATIONS	-	-	-	-	-	-	
PROFESSIONAL EDEVELOPMENT	-	77	500	194	212	500	
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	-	-	-	-	-	-	
Total Other Services & Charges	15,914	53,392	52,400	31,257	34,099	73,000	
EQUIPMENT	-	-	6,250	-	5,758	-	
FURNITURE	-	-	-	-	-	-	
BUILDING AND FIXTURES	7,676	-	-	-	-	-	
BOOKS	16,915	17,423	35,000	29,176	31,828	23,000	
Total Capital Outlay	24,591	17,423	41,250	29,176	37,586	23,000	
Total City Attorney Expenditures	277,567	322,241	478,947	395,540	437,256	460,088	
CITY TREASURER (0500)							
SALARIES	16,945	15,807	15,766	10,846	11,832	16,245	
OVERTIME	-	-	-	-	-	-	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	10,300	-	-	-	-	-	
SICK LEAVE INCENTIVE	-	-	-	-	-	-	
TENURE PAY	-	-	-	-	-	-	
CAR ALLOWANCE	-	-	-	-	-	-	

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	-	-	-	-	-	-	
FICA TAX	1,662	969	978	620	676	1,007	
MEDICARE TAX	389	227	229	145	158	236	
EMPLOYEE INSURANCE	1,661	1,169	1,800	900	982	1,800	
WORKER'S COMPENSATION	1,071	907	1,335	638	696	1,335	
UNEMPLOYMENT	-	-	158	-	-	-	
RETIREMENT	406	-	1,262	612	668	1,262	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	32,433	19,079	21,528	13,761	15,012	21,885	
OFFICE SUPPLIES	-	-	-	-	-	-	
MINOR EQUIPMENT AND FURNISHING	-	-	-	-	-	-	
Total Materials and Supplies	-	-	-	-	-	-	
TRAINING AND TRAVEL	-	-	-	-	-	-	
DUES AND SUBSCRIPTIONS	35	175	225	-	-	-	
PROFESSIONAL SERVICES	-	-	-	-	-	-	
ADVERTISING	-	-	-	-	-	-	
PRINTING	-	-	-	-	-	-	
FEES & OTHER CHARGES	75	75	100	75	82	-	
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-BUILDINGS	-	-	-	-	-	-	
Total Other Services & Charges	110	250	325	75	82	-	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
Total City Treasurer Expenditures	32,543	19,329	21,853	13,836	15,094	21,885	
HUMAN RESOURCES (0600)							
SALARIES	86,908	98,292	104,000	92,697	101,124	105,945	
OVERTIME	-	-	-	-	-	-	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	-	-	-	-	-	-	
SICK LEAVE INCENTIVE	2,382	2,999	2,400	2,550	2,782	2,400	
TENURE PAY	1,563	1,650	1,650	1,738	1,896	1,825	
CAR ALLOWANCE	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	963	966	960	880	960	1,140	
FICA TAX	5,373	6,120	5,706	5,529	6,032	6,569	
MEDICARE TAX	1,257	1,431	1,546	1,293	1,411	1,536	
EMPLOYEE INSURANCE	14,986	14,986	15,007	13,799	15,053	15,794	
WORKER'S COMPENSATION	3,670	4,311	4,568	4,206	4,588	4,568	
UNEMPLOYMENT	257	368	394	399	435	403	
RETIREMENT	-	-	-	-	-	-	
CONTRACT LABOR	8,800	-	-	-	-	-	
Total Personnel Services	126,159	131,122	136,231	123,091	134,281	140,180	
OFFICE SUPPLIES	214	119	500	17	18	250	
SAFETY SUPPLIES	696	597	1,000	641	699	800	
MINOR EQUIPMENT AND FURNISHING	-	-	950	805	878	950	metal cart to tote things for council
Total Materials and Supplies	909	715	2,450	1,463	1,596	2,000	
TRAINING AND TRAVEL	392	282	1,450	420	458	550	
EMPLOYEE RECOGNITION	7,975	7,003	9,550	4,771	5,205	8,000	for retirements & luncheon
DUES AND SUBSCRIPTIONS	419	444	1,150	619	675	500	
PROFESSIONAL SERVICES	-	23	5,000	-	-	3,000	safety services & credit reports
PROF. SERVICE - CONSULTING	-	-	1,200	-	-	1,200	
PHYSICALS	3,561	7,058	10,212	8,700	9,491	8,000	New employee physicals
ADVERTISING	-	-	275	209	228	1,200	using more internet & professional org
PRINTING	-	-	-	-	-	-	
COMMUNICATIONS	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	-	-	-	-	-	-	
Total Other Services & Charges	12,347	14,809	28,837	14,719	16,057	22,450	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
Total Human Resources Expenditures	139,415	146,647	167,518	139,273	151,934	164,630	
CENTRAL GARAGE (0800)							
SALARIES	91,002	69,674	93,850	56,863	62,032	97,656	
OVERTIME	715	647	800	930	1,015	800	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	-	1,533	-	-	-	-	
SICK LEAVE INCENTIVE	-	635	2,418	-	-	2,418	
TENURE PAY	1,725	1,563	1,850	1,650	1,800	1,825	

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
CAR ALLOWANCE	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	1,322	1,353	1,320	1,210	1,320	1,320	
FICA TAX	5,534	4,432	5,901	3,207	3,499	6,055	
MEDICARE TAX	1,294	1,036	1,380	750	818	1,416	
EMPLOYEE INSURANCE	22,238	17,958	22,264	13,720	14,967	35,705	
WORKER'S COMPENSATION	3,658	3,889	4,554	3,796	4,141	4,554	
UNEMPLOYMENT	512	348	496	269	293	496	
RETIREMENT	-	-	-	-	-	3,193	
Total Personnel Services	128,001	103,067	134,833	82,395	89,885	155,438	
OFFICE SUPPLIES	69	44	-	-	-	-	
JANITORIAL SUPPLIES	135	136	300	80	87	200	price of supplies
OPERATIONAL SUPPLIES	1,570	1,740	2,000	1,562	1,704	1,600	
FUEL AND OIL	1,988	2,997	3,000	1,906	2,079	2,000	price of gas
MINOR TOOLS-STOCK	-	-	-	-	-	-	
SAFETY SUPPLIES	497	556	500	378	412	500	
MINOR EQUIPMENT AND FURNISHING	3,958	4,283	2,000	1,301	1,419	1,000	bought everything needed last year
Total Materials and Supplies	8,218	9,757	7,800	5,227	5,702	5,300	
TRAINING AND TRAVEL	304	777	300	-	-	-	
DUES AND SUBSCRIPTIONS	50	169	200	-	-	100	
UNIFORMS	215	75	400	110	121	200	
FEES & OTHER CHARGES	-	-	-	-	-	-	
UTILITIES	-	-	-	-	-	-	
COMMUNICATIONS	-	-	-	-	-	-	
RENTAL OF EQUIPMENT	180	180	250	180	196	200	
MAINTENANCE-EQUIPMENT	419	36	500	162	177	250	
MAINTENANCE-VEHICLES	366	999	1,000	94	103	500	
MAINTENANCE-BUILDINGS	1,990	118	2,000	763	832	1,000	
Total Other Services & Charges	3,524	2,354	4,650	1,309	1,429	2,250	
EQUIPMENT	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
BOOKS	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
Total Central Garage Expenditures	139,742	115,178	147,283	88,932	97,016	162,988	
FINANCE (0900)							
SALARIES	328,904	314,921	285,459	318,193	347,120	291,970	
OVERTIME	379	3,960	-	-	-	-	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	38,746	2,317	-	5,534	6,037	-	
SICK LEAVE INCENTIVE	1,340	1,305	2,500	1,998	2,180	2,500	
TENURE PAY	4,251	4,513	4,519	2,951	3,219	3,125	
CAR ALLOWANCE	300	302	300	275	300	300	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	313	302	25	275	300	600	
FICA TAX	22,192	19,827	17,703	18,879	20,595	10,102	
MEDICARE TAX	5,190	4,637	4,140	4,415	4,816	4,234	
EMPLOYEE INSURANCE	49,257	46,547	76,450	40,060	43,702	84,608	
WORKER'S COMPENSATION	12,933	11,890	14,226	11,547	12,597	14,226	
UNEMPLOYMENT	1,799	1,537	1,240	1,936	2,112	1,203	
RETIREMENT	9,334	8,711	10,100	11,899	12,981	18,115	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	474,937	420,767	416,662	417,962	455,959	430,983	
OFFICE SUPPLIES	2,256	2,388	2,545	3,059	3,337	2,000	Additional Office Supplies needed
JANITORIAL SUPPLIES	-	-	-	-	-	-	
MINOR EQUIPMENT AND FURNISHING	3,052	2,211	-	120	131	545	Purchase of Stand Up Desk for employees who would like one
Total Materials and Supplies	5,307	4,600	2,545	3,179	3,468	2,545	
TRAINING AND TRAVEL	1,746	249	1,127	2,038	2,223	3,000	Additional Training for staff
DUES AND SUBSCRIPTIONS	349	285	645	(262)	(285)	645	Professional dues and Adobe To include all profession services: Financial Statement 80K Auditors 40K, Bond Arbitrage Reports 20K, W-2 & 1099 Filing Fees 3K, Open Gov 35K, Tyler Tech Fees - Payroll, etc 5K, Tyler Updates 10000 plus 4500 GASB
PROFESSIONAL SERVICES	193,383	174,986	239,800	185,865	202,762	239,800	Reports 20K, W-2 & 1099 Filing Fees 3K, Open Gov 35K, Tyler Tech Fees - Payroll, etc 5K, Tyler Updates 10000 plus 4500 GASB
ADVERTISING	31	44	550	37	40	550	Advertisement of required notices
PRINTING	3,799	1,501	4,000	3,442	3,755	4,000	Miscellaneous Printing of reports for Council Meetings
UNIFORMS	-	-	-	-	-	-	
COMMUNICATIONS	-	-	2,000	80	87	1,000	Service for Finance Director's iPad
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	10,645	22,116	29,080	29,281	31,943	28,080	Maintenance for equipment within the Finance Department
MAINTENANCE-BUILDINGS	-	-	-	-	-	-	

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
MAINTENANCE-FACILITIES							
Total Other Services & Charges	209,952	199,181	277,202	220,481	240,525	277,075	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	223	223	223	-	
FACILITIES	-	-	-	-	-	125,000	Upgrade Incode to Version 10
BOOKS	-	-	-	-	-	-	
Total Capital Outlay	-	-	223	223	223	125,000	
Total Finance Expenditures	690,196	624,548	696,632	641,845	700,175	835,603	
MUNICIPAL COURT (1000)							
SALARIES	36,261	35,912	36,655	33,947	37,033	45,210	
TENURE PAY	1,000	1,000	1,000	1,000	1,091	1,000	
FICA TAX	2,311	2,273	2,600	2,051	2,237	2,803	
MEDICARE TAX	541	532	770	480	524	656	
WORKER'S COMPENSATION	1,630	1,654	2,200	1,483	1,618	2,200	
UNEMPLOYMENT	264	267	325	119	130	294	
Total Personnel Services	42,007	41,639	43,550	39,080	42,633	52,163	
OFFICE SUPPLIES	215	411	700	563	614	500	
JANITORIAL SUPPLIES	-	-	-	-	-	-	
FUEL AND OIL	-	-	-	-	-	-	
MINOR EQUIPMENT AND FURNISHING	-	186	600	209	227	400	
Total Materials and Supplies	215	597	1,300	772	842	900	
TRAINING AND TRAVEL	436	1,140	2,000	680	742	2,000	Training and Travel for Municipal Judge and associate judges for education
DUES AND SUBSCRIPTIONS	50	100	300	300	327	300	Dues to Oklahoma Municipal Judges Association & other professional organizations including associate judge
PROFESSIONAL SERVICES	42,324	38,260	45,000	45,000	45,000	35,000	Collection services with Perdue
PRINTING	150	364	500	-	-	-	
UNIFORMS	-	-	-	-	-	-	
FEES & OTHER CHARGES	12,258	15,120	13,000	24,012	26,195	20,000	Increase of credit card fees & AdComp Fees
MAINTENANCE-EQUIPMENT	5,283	10,634	15,000	9,715	10,598	12,000	Incode court software support fees - Actual expenses for 22 & 21 have been in excess of \$10,000 annually
Total Other Services & Charges	60,500	65,618	75,800	79,707	82,862	69,300	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
Total Municipal Court Expenditures	102,722	107,853	120,650	119,559	126,337	122,363	
FIRE DEPARTMENT (1100)							
SALARIES	3,289,554	3,434,070	3,585,900	3,277,174	3,575,099	3,801,054	
OVERTIME	239,992	253,519	246,700	236,455	257,951	246,700	
HOLIDAY PAY	70,899	79,424	67,000	82,959	90,501	67,000	
SPECIALTY PAY	35,760	38,330	39,960	44,150	48,164	36,360	
SEVERANCE PAY	31,411	42,327	100,000	200,801	219,056	100,000	
SICK LEAVE INCENTIVE	14,669	18,873	25,000	19,058	20,791	25,000	
TENURE PAY	38,307	41,461	45,328	43,931	47,925	39,005	
CALL BACK PAY	169,029	128,137	175,000	160,415	174,998	175,000	
INSURANCE PAY	-	-	-	-	-	-	
CAR ALLOWANCE	360	360	360	300	327	360	
CLOTHING ALLOWANCE	51,255	52,260	52,260	91,000	99,273	78,510	
UNIFORM ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	4,500	4,500	4,200	4,125	4,500	4,452	
FICA TAX	2,622	2,679	2,791	2,414	2,633	2,958	
MEDICARE TAX	54,076	56,226	59,358	55,203	60,221	50,782	
EMPLOYEE INSURANCE	726,261	720,816	746,234	630,880	688,233	741,192	
WORKER'S COMPENSATION	137,542	138,265	150,000	145,175	158,373	150,000	
UNEMPLOYMENT	13,997	14,857	20,000	15,830	17,269	21,193	
RETIREMENT	513,249	538,127	587,000	493,440	538,298	627,491	
UNION DUES	-	-	-	-	-	-	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	5,393,483	5,564,231	5,907,091	5,503,310	6,003,611	6,167,057	
OFFICE SUPPLIES	1,834	3,417	2,600	2,082	2,271	2,500	
POSTAGE	-	38	-	-	-	-	
FILM AND PROCESSING	-	-	-	-	-	-	
JANITORIAL SUPPLIES	8,235	8,650	9,000	7,236	7,894	7,000	Increase in cost of goods
CHEMICALS	8,394	3,020	7,500	9,744	10,630	7,500	
COFFEE AND CONCESSION SUPPLIES	-	-	-	-	-	-	
OPERATIONAL SUPPLIES	3,720	5,103	6,000	4,268	4,656	5,000	Increase in cost of goods

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
EMS SUPPLIES	11,097	21,049	28,100	11,642	12,700	15,000	Increased services have led to increase in supplies. Most of all of our consumable supplies will be swapped with CCEMS. It will take a couple of years to figure out what our pattern of spending will be
FUEL AND OIL	88,686	76,030	82,000	66,782	72,853	75,000	Fuel cost were under budget for the first time in 2 years. I have no change in the fuel budget due to election year and unknown of future fuel prices
MINOR TOOLS-STOCK	602	-	1,650	298	325	1,000	
SAFETY SUPPLIES	21,167	42,204	39,800	37,396	40,796	30,000	Increased cost in all bunker gear and boots
PUBLIC EDUCATION MATERIALS	5,772	6,000	6,000	5,690	6,207	6,000	Will be soliciting more donations and grants for public education money
MINOR EQUIPMENT AND FURNISHING	1,743	574	3,800	3,013	3,287	2,600	
Total Materials and Supplies	151,249	166,084	186,450	148,151	161,619	151,600	
TRAINING AND TRAVEL	40,503	50,364	41,500	40,185	43,838	50,000	No change, moving some previous expenses taken out of this account and moving them to dues and subscriptions
DUES AND SUBSCRIPTIONS	13,415	41,923	66,200	66,088	72,096	73,000	Increase in cost of management software, maintenance agreement for station alerting system
PROFESSIONAL SERVICES	19,185	17,907	25,172	19,169	20,912	32,000	Increase in cost due to payment to medical director
ADVERTISING	-	-	10	-	-	500	
PRINTING	233	253	(400)	-	-	400	
UNIFORMS	16,756	6,255	17,000	14,535	15,856	12,000	
UTILITIES	55,615	47,387	49,000	42,660	46,538	45,000	
COMMUNICATIONS	11,630	11,614	21,090	20,458	22,318	17,200	
RENTAL OF EQUIPMENT	85	-	-	-	-	1,500	
MAINTENANCE-EQUIPMENT	21,129	30,161	16,900	12,118	13,220	20,000	
MAINTENANCE-VEHICLES	51,859	89,928	101,800	82,933	90,472	90,000	Increased cost of goods and services and no apparatus under any type of warranty
MAINTENANCE-BUILDINGS	18,624	27,633	107,003	28,907	31,535	107,000	Rising costs of maintaining 3 20+ year old stations thinking we will need to replace several aging AC units
FLSA INTEREST EXPENSE RETRO PAY INTER	-	-	-	-	-	-	
HEALTH INSURANCE	-	-	-	-	-	-	
Total Other Services & Charges	249,034	323,426	445,275	327,053	356,785	448,600	
EQUIPMENT	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
LEASE PAYMENTS	-	-	-	-	-	-	
Total Debt Service	-	-	-	-	-	-	
Total Fire Expenditures	5,793,767	6,053,741	6,538,816	5,978,514	6,522,015	6,767,257	
POLICE DEPARTMENT (1200)							
SALARIES	2,861,179	3,110,444	3,272,174	2,984,646	3,255,977	3,473,332	
OVERTIME	32,575	52,500	48,346	43,786	47,767	48,346	
HOLIDAY PAY	54,338	77,120	76,950	85,469	93,239	77,950	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	39,160	50,587	75,000	6,168	6,729	75,000	
SICK LEAVE INCENTIVE	9,751	12,831	11,000	4,073	4,443	11,000	
TENURE PAY	29,070	29,167	32,000	30,007	32,735	29,295	
CALL BACK PAY	106,379	110,123	134,180	105,588	115,187	109,180	
INSURANCE PAY	-	-	-	-	-	-	
CAR ALLOWANCE	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	6,030	-	-	4,470	
UNIFORM ALLOWANCE	50,092	54,772	52,920	50,669	55,275	52,920	
TOOL/EQUIPMENT ALLOWANCE	-	-	-	-	-	-	
CAR WASH ALLOWANCE	-	-	-	-	-	-	
FICA TAX	10,150	10,957	11,000	11,292	12,319	11,458	
MEDICARE TAX	44,049	48,562	47,452	43,822	47,806	50,363	
EMPLOYEE INSURANCE	530,038	531,705	629,764	487,785	532,129	586,105	
WORKER'S COMPENSATION	124,311	125,323	147,802	133,300	145,418	151,220	
UNEMPLOYMENT	13,855	15,093	16,000	14,867	16,219	16,714	
RETIREMENT	345,851	377,941	392,557	346,202	377,675	452,411	
DISABILITY INSURANCE	-	-	-	-	-	-	
CONTRACT LABOR	32,477	32,388	36,000	32,088	35,005	-	
Total Personnel Services	4,283,275	4,639,513	4,989,175	4,379,762	4,777,922	5,149,764	
OFFICE SUPPLIES	2,996	3,424	5,000	4,324	4,717	4,000	
POSTAGE	66	410	750	138	151	750	
FILM AND PROCESSING	-	-	-	-	-	-	
JANITORIAL SUPPLIES	4,853	3,811	5,000	3,260	3,556	5,000	The newly remodeled Gun Range with increased training has increased the need for additional janitorial supplies in addition to the rising cost of all things.
OPERATIONAL SUPPLIES	30,434	37,811	56,000	29,670	32,367	36,000	Training ammo, and miscellaneous operational supplies

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
FUEL AND OIL	146,133	152,533	162,000	142,463	155,414	156,000	Fuel prices are uncertain, but have been trending upward the last couple of months. Additional \$1,000 per month added to budget to cover future increases.
SAFETY SUPPLIES	-	-	-	-	-	-	
PUBLIC EDUCATION MATERIALS	15,159	5,192	5,000	-	-	5,900	As additional community policing activities and events are put into place, more public education materials will be needed.
MINOR EQUIPMENT AND FURNISHING	2,369	4,813	11,000	2,589	2,824	3,000	
Total Materials and Supplies	202,009	207,996	244,750	182,444	199,030	210,650	
TRAINING AND TRAVEL	40,883	54,826	50,000	35,542	38,773	56,000	An increase in training for all employees, including new mandated training for all 911 dispatchers as well as an increase in training/travel related costs necessitates an increase in training budget.
DUES AND SUBSCRIPTIONS	4,174	1,946	4,000	2,999	3,272	16,000	Annual SWAT dues of \$12,000 to participate in the Southwest Area Tactical Team. The SWAT team is comprised of the Sapulpa, Sand Springs, Jenks and Bixby Police Departments
PROFESSIONAL SERVICES	32,295	24,445	37,000	33,899	36,981	146,725	CAD/Spillman; Other professional services
PRINTING	516	1,929	2,500	475	518	2,500	Increase to print informational mailer inserts to potential voters on Public Safety Sales Tax
UNIFORMS	31,564	25,801	23,000	17,048	18,598	34,000	Uniforms for potential employees
E-911 FEES	-	-	-	-	-	-	
INVESTIGATION SERVICES	-	-	-	-	-	-	
PRISONER CARE	14,466	10,846	15,000	6,679	7,286	10,000	
UTILITIES	49,868	41,251	54,000	34,428	37,558	45,000	
COMMUNICATIONS	8,735	12,568	12,000	11,121	12,132	10,000	
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	110,562	148,892	179,000	173,814	189,615	200,000	Additions of GeoSafe, Axon Body Camera unlimited storage, Spillman CompStat & Employee Productivity Modules necessitate the increase in the budget for annual maintenance costs. Other service/maintenance agreements are increasing in price.
MAINTENANCE-VEHICLES	58,498	113,693	165,850	151,242	164,991	140,000	We will no longer be sending our fleet to the city garage. We will be sending all of our police units to the dealership or local mechanic for service/maintenance so a budget increase is necessary.
MAINTENANCE-BUILDINGS	16,366	36,840	42,951	27,771	30,296	35,000	
MAINTENANCE-FACILITIES	-	-	-	-	-	-	
Total Other Services & Charges	367,926	473,038	585,301	495,018	540,020	695,225	
EQUIPMENT	15,984	40,735	35,000	34,827	34,827	146,900	Rugged laptop Computers; Body Cameras
EQUIPMENT-STATE AID GRANT	5,574	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
Total Capital Outlay	21,558	40,735	35,000	34,827	34,827	146,900	
Total Police Expenditures	4,874,769	5,361,281	5,854,226	5,092,051	5,551,799	6,202,539	
ANIMAL CONTROL (1300)							
SALARIES	171,719	203,820	308,196	218,138	243,694	300,924	
OVERTIME	9,822	11,899	11,330	10,557	11,810	11,330	
SPECIALTY PAY	-	-	-	-	-	-	
TENURE PAY	250	588	389	763	463	938	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
UNIFORM ALLOWANCE	582	724	1,520	1,450	15,134	960	
TOOL/EQUIPMENT ALLOWANCE	-	-	160	270	3,539	480	
FICA TAX	11,063	13,201	13,276	15,134	20,478	18,657	
MEDICARE TAX	2,587	3,087	4,243	3,539	12,467	4,363	
EMPLOYEE INSURANCE	22,788	22,279	41,019	20,478	22,340	31,374	
WORKER'S COMPENSATION	7,789	7,865	12,467	12,467	13,600	9,319	
UNEMPLOYMENT	1,594	1,866	2,082	2,145	2,340	2,825	
RETIREMENT	708	4,811	2,694	5,050	5,509	2,694	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	228,903	270,140	397,376	289,991	351,374	383,864	
OFFICE SUPPLIES	415	623	1,000	551	601	1,000	
FILM AND PROCESSING	-	-	-	-	-	-	
JANITORIAL SUPPLIES	2,478	2,783	5,000	1,434	1,564	3,000	
CHEMICALS	-	-	-	-	-	-	
OPERATIONAL SUPPLIES	13,091	25,422	30,000	21,379	23,323	25,000	
FUEL AND OIL	4,157	4,261	11,000	4,065	4,435	11,000	
MINOR TOOLS-STOCK	-	-	-	-	-	-	
SAFETY SUPPLIES	758	802	2,000	1,613	1,760	2,000	need to purchase additional large dog traps
MINOR EQUIPMENT AND FURNISHING	1,540	354	5,000	3,090	3,371	2,000	need to replace one workstation computer
Total Materials and Supplies	22,439	34,246	54,000	32,132	35,053	44,000	

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
TRAINING AND TRAVEL	-	2,234	2,500	1,553	1,694	6,500	Need to send two animal control officers to training academy in August
DUES AND SUBSCRIPTIONS	394	527	2,400	409	446	2,400	
PROFESSIONAL SERVICES	7,937	6,630	19,400	18,000	19,636	10,400	
ADVERTISING	-	-	-	-	-	-	
PRINTING	580	320	1,000	383	418	1,000	
UNIFORMS	325	1,602	2,500	2,337	2,549	3,500	
FEES & OTHER CHARGES	2,232	2,180	2,500	3,302	3,602	2,500	increase in use of credit card fees associated with adoptions
UTILITIES	13,343	11,371	15,000	10,319	11,257	14,000	increase in utility fees
COMMUNICATIONS	412	563	600	468	511	600	
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	1,437	1,514	1,600	1,440	1,571	1,600	
MAINTENANCE-VEHICLES	445	395	2,200	1,266	1,381	2,200	
MAINTENANCE-BUILDINGS	3,722	10,830	10,000	3,684	4,019	10,000	
Total Other Services & Charges	30,827	38,166	59,700	43,161	47,085	54,700	
EQUIPMENT	6,116	-	-	(151)	(164)	-	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	10,454	-	-	-	-	
Total Capital Outlay	6,116	10,454	-	(151)	(164)	-	
Total Animal Control Expenditures	288,285	353,005	511,076	365,133	433,348	482,564	
EMERGENCY MANAGMENT (1400)							
SALARIES	11,110	11,638	11,443	10,184	11,110	11,464	
SPECIALTY PAY	-	-	-	-	-	-	
TENURE PAY	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	-	-	-	-	-	-	
FICA TAX	-	-	-	-	-	-	
MEDICARE TAX	150	157	155	132	144	166	
EMPLOYEE INSURANCE	1,968	1,863	2,200	1,588	1,732	3,358	
WORKER'S COMPENSATION	495	477	589	463	505	589	
UNEMPLOYMENT	-	-	58	-	-	25	
RETIREMENT	778	770	800	668	729	1,615	
Total Personnel Services	14,501	14,906	15,245	13,035	14,220	17,217	
OFFICE SUPPLIES	-	-	-	-	-	-	
JANITORIAL SUPPLIES	-	-	-	-	-	-	
CHEMICALS	-	-	-	-	-	-	
OPERATIONAL SUPPLIES	-	-	-	-	-	-	
FUEL AND OIL	-	-	-	-	-	-	
MINOR TOOLS-STOCK	-	-	-	-	-	-	
MINOR EQUIPMENT AND FURNISHING	-	-	6,500	-	-	6,500	
Total Materials and Supplies	-	-	6,500	-	-	6,500	
TRAINING AND TRAVEL	-	-	-	-	-	-	
DUES AND SUBSCRIPTIONS	-	-	-	-	-	-	
PROFESSIONAL SERVICES	-	1,800	2,750	1,980	2,160	2,750	Increase to pay for updating Emergency Operations Plan Manual
UTILITIES	4,789	4,776	5,000	5,761	6,285	5,000	
COMMUNICATIONS	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	11,472	24,820	15,000	19,551	21,329	15,000	Maintenance costs continues to increase for our aging storm sirens
MAINTENANCE-BUILDINGS	-	-	-	-	-	-	
MAINTENANCE-FACILITIES	-	-	-	-	-	-	
Total Other Services & Charges	16,261	31,396	22,750	27,292	29,774	22,750	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
Total Emergency Management Expenditures	30,761	46,301	44,495	40,327	43,994	46,467	
COMMUNITY DEVELOPMENT (1500)							
SALARIES	115,103	117,502	118,763	108,656	118,534	122,637	
OVERTIME	-	-	-	152	166	-	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	-	-	-	-	-	-	
TENURE PAY	763	938	987	1,113	1,214	1,113	
CAR ALLOWANCE	1,204	1,207	1,200	1,100	1,200	1,800	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	602	604	600	550	600	600	
FICA TAX	7,219	7,363	7,662	6,531	7,125	7,603	
MEDICARE TAX	1,688	1,722	1,792	1,527	1,666	1,778	
EMPLOYEE INSURANCE	14,777	14,777	14,817	13,609	14,846	15,542	
WORKER'S COMPENSATION	4,873	4,946	6,075	4,804	5,241	6,075	
UNEMPLOYMENT	512	535	496	540	589	496	
RETIREMENT	-	-	-	-	-	-	

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	146,740	149,594	152,392	138,582	151,180	157,644	
OFFICE SUPPLIES	476	1,356	2,100	1,699	1,853	2,100	
FILM AND PROCESSING	-	-	-	-	-	-	
JANITORIAL SUPPLIES	-	-	-	-	-	-	
OPERATIONAL SUPPLIES	-	-	250	-	-	250	
FUEL AND OIL	-	-	-	-	-	-	
MINOR TOOLS-STOCK	260	-	380	-	-	380	
SAFETY SUPPLIES	-	-	100	-	-	100	
PUBLIC EDUCATION MATERIALS	-	775	1,500	804	877	1,500	
MINOR EQUIPMENT AND FURNISHING	1,840	-	1,200	-	-	1,200	
Total Materials and Supplies	2,576	2,131	5,530	2,503	2,731	5,530	
TRAINING AND TRAVEL	163	170	1,500	204	223	1,200	
DUES AND SUBSCRIPTIONS	-	-	370	264	288	300	
PROFESSIONAL SERVICES	5,339	9,374	18,000	20,854	22,750	18,000	
ADVERTISING	-	220	240	-	-	240	
PRINTING	78	34	850	657	717	850	
UNIFORMS	-	130	300	123	134	-	
FEES & OTHER CHARGES	-	-	150	-	-	150	
ABATEMENT DEMOLITION	-	-	-	-	-	-	
NUISANCE ABATEMENTS	-	-	-	-	-	-	
SURVEY AND TITLE SEARCH	-	-	-	-	-	-	
COMMUNICATIONS	340	183	500	152	166	500	
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	1,500	1,500	2,000	1,500	1,636	1,800	
MAINTENANCE-VEHICLES	-	-	-	-	-	-	
GRAPHICS AND DESIGN	-	-	-	-	-	-	
Total Other Services & Charges	7,420	11,612	23,910	23,754	25,913	23,040	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
BOOKS	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
Total Community Development Expenditures	156,736	163,337	181,832	164,839	179,824	186,214	
CENTRAL PURCHASING (1600)							
SALARIES	24,414	-	-	-	-	-	
OVERTIME	-	-	-	-	-	-	
SPECIALTY PAY	-	-	-	-	-	-	
TENURE PAY	600	-	-	-	-	-	
CAR ALLOWANCE	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	121	-	-	-	-	-	
FICA TAX	1,536	-	-	-	-	-	
MEDICARE TAX	359	-	-	-	-	-	
EMPLOYEE INSURANCE	3,078	-	-	-	-	-	
WORKER'S COMPENSATION	2,553	1,258	-	-	-	-	
UNEMPLOYMENT	-	-	-	-	-	-	
RETIREMENT	1,474	-	-	-	-	-	
Total Personnel Services	34,135	1,258	-	-	-	-	
ADVERTISING	653	-	-	-	-	-	
Total Other Services & Charges	653	-	-	-	-	-	
Total Purchasing Expenditures	34,788	1,258	-	-	-	-	
BUILDING INSPECTIONS (1700)							
SALARIES	109,672	118,308	127,978	116,865	127,489	131,830	
OVERTIME	88	-	50	-	-	50	
SPECIALTY PAY	-	-	-	-	-	-	
TENURE PAY	-	250	250	338	369	425	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	963	966	960	880	960	960	
FICA TAX	6,690	7,123	8,181	6,714	7,324	8,173	
MEDICARE TAX	1,564	1,666	1,913	1,570	1,713	1,912	
EMPLOYEE INSURANCE	15,433	20,159	22,319	19,226	20,974	23,395	
WORKER'S COMPENSATION	4,665	4,719	5,610	5,177	5,648	1,912	
UNEMPLOYMENT	518	573	496	559	610	248	
RETIREMENT	5,640	7,135	7,081	7,114	7,761	8,611	
Total Personnel Services	145,232	160,899	174,838	158,443	172,847	177,516	
OFFICE SUPPLIES	-	62	200	67	73	200	
OPERATIONAL SUPPLIES	139	4	450	9	10	450	
FUEL AND OIL	1,595	1,387	2,000	1,638	1,787	2,000	
MINOR TOOLS-STOCK	-	-	250	-	-	250	

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
SAFETY SUPPLIES	-	100	150	-	-	150	
MINOR EQUIPMENT AND FURNISHING	-	-	1,000	172	188	1,000	
Total Materials and Supplies	1,734	1,553	4,050	1,886	2,057	4,050	
TRAINING AND TRAVEL	2,549	2,919	5,200	3,030	3,305	5,200	
DUES AND SUBSCRIPTIONS	180	248	250	205	224	250	
PROFESSIONAL SERVICES	-	-	-	-	-	5,325	Contract Inspections
PRINTING	50	-	300	-	-	300	
UNIFORMS	-	-	300	182	199	300	
FEES & OTHER CHARGES	12,445	23,155	16,500	26,387	28,786	16,500	
COMMUNICATIONS	396	297	500	248	271	1,000	
MAINTENANCE-EQUIPMENT	1,411	-	900	-	-	1,800	
MAINTENANCE-VEHICLES	1,047	466	6,774	8,952	9,766	750	
Total Other Services & Charges	18,077	27,084	30,724	39,004	42,550	31,425	
EQUIPMENT	-	-	-	-	-	2,000	
FURNITURE	-	-	-	-	-	-	
BOOKS	161	177	450	-	-	1,000	
Total Capital Outlay	161	177	450	-	-	3,000	
Total Inspections Expenditures	165,204	189,713	210,062	199,333	217,454	215,991	
CODE ENFORCEMENT (1800)							
SALARIES	40,679	41,666	42,000	38,938	42,478	44,283	
OVERTIME	44	-	-	-	-	-	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	-	-	-	-	-	-	
TENURE PAY	-	250	-	338	369	338	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	361	362	360	330	360	360	
FICA TAX	2,493	2,564	2,800	2,306	2,516	2,746	
MEDICARE TAX	583	600	650	539	588	642	
EMPLOYEE INSURANCE	7,328	7,328	7,950	6,752	7,366	7,719	
WORKER'S COMPENSATION	1,719	1,745	2,075	1,699	1,853	2,075	
UNEMPLOYMENT	258	265	250	270	295	250	
RETIREMENT	-	-	-	-	-	-	
Total Personnel Services	53,463	54,779	56,085	51,172	55,824	58,413	
OFFICE SUPPLIES	129	-	150	130	142	-	
JANITORIAL SUPPLIES	-	-	-	-	-	-	
FUEL AND OIL	749	694	1,350	808	881	1,350	
MINOR TOOLS-STOCK	-	73	200	51	56	200	
SAFETY SUPPLIES	18	238	150	172	188	150	
MINOR EQUIPMENT AND FURNISHING	56	175	500	-	-	500	
Total Materials and Supplies	952	1,180	2,350	1,161	1,267	2,200	
TRAINING AND TRAVEL	244	281	500	438	478	1,700	
DUES AND SUBSCRIPTIONS	100	50	100	50	55	150	
PROFESSIONAL SERVICES	-	-	600	-	-	-	
PRINTING	1,100	1,240	1,200	1,003	1,094	1,500	
UNIFORMS	160	242	350	337	368	700	
FEES & OTHER CHARGES	-	-	250	80	87	250	
ABATEMENT DEMOLITION	93,150	71,100	80,000	68,500	74,727	85,000	
NUISANCE ABATEMENTS	3,060	20,960	62,997	35,668	38,911	40,000	
COMMUNICATIONS	366	297	500	407	444	1,000	
MAINTENANCE-EQUIPMENT	-	55	300	-	-	600	
MAINTENANCE-VEHICLES	298	1,212	2,503	2,433	2,654	1,800	
Total Other Services & Charges	98,479	95,437	149,300	108,916	118,817	132,700	
EQUIPMENT	-	40,270	-	-	-	42,000	1/2 Ton 4x4 Pickup
Total Capital Outlay	-	40,270	-	-	-	42,000	
Total Code Enforcement Expenditures	152,895	191,666	207,735	161,249	175,908	235,313	
INFORMATION TECH (1900)							
MINOR EQUIPMENT AND FURNISHING	4,043	4,937	16,800	-	-	16,800	
Total Materials and Supplies	4,043	4,937	16,800	-	-	16,800	
PROFESSIONAL SERVICES	184,386	193,948	290,000	243,083	265,181	299,000	Increase in the service charges
COMMUNICATIONS	144,276	148,333	160,000	137,039	149,497	160,000	Increase in internet service SPEED
MAINTENANCE-EQUIPMENT	-	-	-	4,800	5,236	7,200	
Total Other Services & Charges	328,662	342,282	450,000	384,922	419,915	466,200	
EQUIPMENT	35,851	19,349	63,880	59,669	65,093	122,800	Upgrade 27 computers to Windows 10; Replace Spillman/Motorola Service (End of Life); Upgrade 15 computers that are at end of life; Miscellaneous computer replacement/upgrades
Total Capital Outlay	35,851	19,349	63,880	59,669	65,093	122,800	
Total Enforcement Technology Expenditures	368,556	366,567	530,680	444,591	485,008	605,800	

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
NON-DEPARTMENTAL (9000)							
SALARIES	-	-	-	-	-	-	
EMPLOYEE INSURANCE	-	-	-	-	-	-	
WORKERS COMPNSATION	-	-	-	-	-	20,000	
RETIREMENT	-	-	-	-	-	-	
CONTRACT LABOR	35,518	36,477	41,000	34,437	37,568	-	
Total Personnel Services	35,518	36,477	41,000	34,437	37,568	20,000	
OFFICE SUPPLIES	1,628	1,350	2,000	1,950	2,127	2,000	
POSTAGE	17,873	19,043	23,000	18,317	19,982	25,000	
JANITORIAL SUPPLIES	1,117	559	1,500	308	336	1,500	
COFFEE AND CONCESSION SUPPLIES	-	-	1,500	-	-	1,500	
OPERATIONAL SUPPLIES	106	1,029	-	164	179	-	
FUEL AND OIL	-	-	-	-	-	-	
MINOR TOOLS-STOCK	-	-	-	-	-	-	
SAFETY SUPPLIES	-	-	-	-	-	-	
EMPLOYEE MOTIVATIONAL SUPPLIES	496	830	1,000	-	-	1,000	
MINOR EQUIPMENT AND FURNISHING	643	62	750	148	161	750	
Total Materials and Supplies	21,863	22,871	29,750	20,887	22,786	31,750	
TRAINING AND TRAVEL	-	-	-	-	-	-	
DUES AND SUBSCRIPTIONS	49,728	53,285	51,000	81,784	89,219	55,000	OML Dues
FREIGHT CHARGES	-	-	-	-	-	-	
PROFESSIONAL SERVICES	40,000	40,000	52,000	52,025	56,755	47,000	Janitorial Services; Lawn Maintenance
ADVERTISING	3,362	7,991	7,500	3,488	3,805	7,500	
PRINTING	-	-	3,000	-	-	3,000	
FEES & OTHER CHARGES	30,290	31,235	31,000	33,830	36,905	31,000	
ECONOMIC DEVELOPMENT INCENTIVES	50,000	196,374	70,000	49,855	54,387	50,000	
MAKE SAPULPA BEAUTIFUL	16,840	22,060	18,000	15,032	16,399	28,000	
UTILITIES	22,299	20,078	25,000	15,595	17,013	17,500	
COMMUNICATIONS	9,822	10,950	15,000	9,778	10,667	10,000	
RENTAL OF EQUIPMENT	1,797	1,812	2,000	1,812	1,977	2,000	
MAINTENANCE-EQUIPMENT	16,456	18,370	23,318	17,052	18,602	23,000	
MAINTENANCE-BUILDINGS	16,449	12,116	18,997	10,853	11,840	18,000	
MAINTENANCE-FACILITIES	1,927	158	10,000	669	730	10,000	
INSURANCE EXPENSE	266,635	297,339	375,000	375,427	409,557	410,000	OMAG Insurance; Property, Vehicles, Liability
OPIOID SETTLEMENT FUNDS	-	-	291,849	97,913	97,913	193,936	To be used for the prevention of OPOID legal cases.
Total Other Services & Charges	525,605	711,768	993,664	765,113	825,768	905,936	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
BUILDING AND FIXTURES	1,425	-	3,500	3,306	3,306	-	
FACILITIES	-	-	-	-	-	200,000	Storage Building to be placed either at the Cemetery or the Public Works Complex
LAND PURCHASES	-	-	-	14,998	14,998	-	
AMORTIZATION EXPENSE	-	-	-	-	-	-	
Total Capital Outlay	1,425	-	3,500	18,304	18,304	200,000	
BOND EXPENSE INTEREST	-	-	-	-	-	-	
TRUSTEE FEES	-	-	-	-	-	-	
LEASE PAYMENTS	23,256	23,256	27,924	23,256	25,370	19,380	Copier Lease Payment to De Lage Landen Public Finance
Total Debt Service	23,256	23,256	27,924	23,256	25,370	19,380	
TSFR OUT: STABILIZATION FUND	-	-	-	-	-	-	
TSFR OUT: SDA	500,000	-	-	-	-	-	
TRFS OUT: SMA	-	-	-	-	-	-	
TRFS OUT: SMA - 40% SALES TAX	3,483,773	3,551,910	3,608,382	3,156,879	3,452,878	3,522,914	Transfer 40% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies
TRANSFER OUT: STREET & ALLEY	-	-	-	-	-	-	
TRANSFER OUT: CEMETARY MAINTENANCE	-	-	-	-	-	-	
TRFSR OUT: CEM.MAINT SALES TA	219,076	220,726	225,524	197,305	215,805	220,182	Transfer 2.5% of Sales Tax to Cemetery Maintenance per Ordinance for the 2nd & 3rd pennies
TRANSFER OUT: GOLF COURSE	-	-	-	-	-	-	
TRANSFER OUT: LIBRARY FUND	-	-	-	-	-	49,429	
TRFSR OUT: LIBRARY SALES TAX	219,076	220,726	225,524	197,305	215,805	220,182	Transfer 2.5% of Sales Tax to Library per Ordinance for the 2nd & 3rd pennies
TRANSFER OUT: PARKS & REC SERVICES	-	-	-	-	-	-	
TRF OUT: PARKS & LEISURE	438,153	441,451	451,048	394,610	431,610	440,364	Transfer 5% of Sales Tax to Parks & Leisure per Ordinance for the 2nd & 3rd pennies
TRANSFER OUT: RESID CONST PARK/RE	65,500	16,500	20,000	9,300	20,000	20,000	Transfer funds which are collected and recorded in the general fund for Residential Park Construction
TRFSR OUT: FIRE SALES TAX	-	-	-	-	-	-	
TRF OUT: FIRE SALES TAX FD	219,076	220,726	225,524	197,305	215,805	220,182	Transfer 2.5% of Sales Tax to Fire Cash per Ordinance for the 2nd & 3rd pennies
TRFSR OUT: POLICE SALES TAX	-	-	-	-	-	-	

General Fund (10)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
TRF OUT:POLICE SALES TAX	219,076	220,726	225,524	197,305	215,805	220,182	Transfer 2.5% of Sales Tax to Police Cash per Ordinance for the 2nd & 3rd pennies
TRSF OUT: SAF	-	-	-	-	-	-	
TRSF OUT: MAJOR THOROFARE	-	-	-	-	-	-	
TRSF OUT: MAJOR THOR SALES TX	438,153	441,451	451,048	394,610	431,610	440,364	Transfer 5% of Sales Tax to Major Thoroughfare per Ordinance for the 2nd & 3rd pennies
TRSF OUT: CIP FUND	-	420,400	382,370	-	382,370	-	
TRSF OUT: CIP FUND SALES TAX	876,305	882,903	902,096	789,220	863,219	880,729	Transfer 10% of Sales Tax to CIP per Ordinance for the 2nd & 3rd pennies
TRSF OUT: WTR & SWR IMPRV FUND	-	-	-	-	-	-	
TRSF OUT: W & S IMP SALES TAX	876,305	882,903	902,096	789,220	863,219	880,729	Transfer 10% of Sales Tax to Wtr & Swr Improvements per Ordinance for the 2nd & 3rd pennies
VAC/SPAY/NEUTER ESCROW FUND	-	-	1,000	1,000	1,000	-	Transfer to Balance Vac/Spay/Neut Fund (47)
TRSF OUT: WATER RESOURCES	-	-	-	-	-	-	
TRSF OUT: WATER RES SALES TAX	1,752,611	1,765,806	1,804,191	1,578,439	1,726,439	1,761,457	Transfer 20% of Sales Tax to Water Resources per Ordinance for the 2nd & 3rd pennies
TRSF OUT: INSURANCE FUND	-	-	-	-	-	-	
TRSF OUT: E-911	400,000	400,000	230,000	191,670	230,000	418,867	Transfer for operations
TRSF OUT: JUVENILE JUSTICE	-	-	-	-	-	-	
TRSF OUT: HOTEL/MOTEL	-	-	-	-	-	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
TRSF OUT: GRANT: WATERLINE RE	-	-	-	-	-	-	
TRSF OUT: STREET IMPR SALES TAX	-	-	-	-	-	1,166,236	Transfer for operations
TRSF OUT: ST IMP SALES TAX	2,190,763	2,207,257	2,255,239	1,973,049	2,164,562	2,201,821	Transfer 50% of Sales Tax to Str Imp Sales Tax per Ordinance for the 4th Penny
TRSF OUT: SERIES 98 CAP IMPRO	-	-	-	-	-	-	
TRSF OUT: SERIES 98 CAP IMPRO	2,190,763	2,207,257	2,255,239	1,973,049	2,164,562	2,201,821	Transfer 50% of Sales Tax to Sewer Capital Impr per Ordinance for the 4th Penny
TRSF OUT: GRANT: BJA LLEBG P2	-	-	-	-	-	-	
GRANT: OHSO TRAFFIC COLL PH.2	-	-	-	-	-	-	
GRANT: URBAN WETLANDS KELLYPH2	-	-	-	-	-	-	
GRANT: PRETTY WATER FISHING P2	-	-	-	-	-	-	
GRANTS & AID USDA SAHOMA LAKE	-	-	-	-	-	-	
GRANTS & AID HISTORICAL PRESER	-	-	-	-	-	-	
TRNSFR OUT:JUSTICE VESTS GRANT	-	-	-	-	-	-	
TRFS OUT: G&A DESIGNATED CORP	-	-	-	-	-	-	
TRSF OUT: GRANT-INCOG	-	-	-	-	-	-	
TRSF OUT: G.O. BOND CONSTR	-	-	-	-	-	-	
TSFR OUT: TIF APPORTIONMENT	-	-	106,207	82,230	106,207	106,207	
Total Transfers Out	14,088,631	14,100,743	14,271,012	12,122,496	13,700,895	14,971,667	
Total Non-Departmental Expenditures	14,696,298	14,895,114	15,366,850	12,984,493	14,630,690	16,148,733	
RESERVE (9100)							
SEVERANCE PAY	-	-	-	-	-	-	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	-	-	-	-	-	-	
DUES AND SUBSCRIPTIONS	-	-	-	-	-	-	
MAINTENANCE-FACILITIES	-	-	-	-	-	-	
CONTINGENCY	204,112	116,332	197,949	101,435	110,656	150,000	Funds for unexpected emergency purchases
CONTINGENCY FOR SALARY ADJUSTMENTS	-	-	-	-	-	-	
Total Other Services & Charges	204,112	116,332	197,949	101,435	110,656	150,000	
EQUIPMENT	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
TRSF OUT: WATER RESOURCES	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Reserve Expenditures	204,112	116,332	197,949	101,435	110,656	150,000	
Total Expenditures	28,846,578	29,820,793	32,094,531	27,573,600	30,579,580	33,638,670	
Total Income/(Deficit)	(797,493)	28,882	525,942	(233,616)	(1,123,453)	386,183	

10-General Fund - Primary operating fund. Used to account for and report all financial resources not accounted for and reported in another fund.

Sapulpa Development Fund (15)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	523,594	-	-	(118,508)	
GRANT REVENUE	-	-	-	-	-	1,624,667	ARPA SLFRF 2024 #SLFRF4646
INTEREST	1,350	20,482	20,000	10,728	11,703	12,000	Interest earned from investments
LOAN PROCEEDS	-	-	-	-	-	810,000	Loan for Fire Training Center
TRSF IN: GENERAL FUND	500,000	-	-	-	-	-	
TRSF IN: SMA	30,000	30,000	-	-	-	-	
TRSF IN: FIRE CASH FUND	-	-	-	-	-	185,596	Transfer from Fire Cash Fund for the payment of Fire Training Center debt service
TRSF IN: GO BOND CONSTRUCT FUND	-	-	-	-	-	540,289	Transfer from GO Bond Constr Fund for the Fire Training Center Construction
Total Revenues	531,350	50,482	543,594	10,728	11,703	3,054,044	
EXPENDITURES							
SAP DEVELOPMENT AUTH (1500)							
PROFESSIONAL SERVICES	-	-	-	-	-	-	
Total Other Services & Charges	-	-	-	-	-	-	
FACILITIES	-	-	450,000	654,200	654,200	2,394,851	Fire Training/Admin Ctr
LAND PURCHASES	-	-	-	-	-	-	
Total Capital Outlay	-	-	450,000	654,200	654,200	2,394,851	
BOND EXPENSE INTEREST	29,326	29,333	-	-	-	-	
Total Debt Service	29,326	29,333	-	-	-	-	
BOND EXPENSE INTEREST	-	-	-	-	-	44,153	Loan Interest Payment for Fire Training Center
NOTE PAYMENTS	-	-	-	-	-	141,443	Loan Interest Payment for Fire Training Center
Total Debit Service	-	-	-	-	-	185,596	
TRSFER OUT: CAP IMPRV FUND	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total SAP Development Auth	29,326	29,333	450,000	654,200	654,200	2,580,447	
Total Expenditures	29,326	29,333	450,000	654,200	654,200	2,580,447	
Total Income/(Deficit)	502,024	21,148	93,594	(643,472)	(642,497)	473,597	

15-Sapulpa Development Fund (SDA) - Used to Account for expenditures for economic development capital outlay.

Sapulpa Municipal Authority Fund (20)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	2,117,427	-	-	3,515,638	
WATER REVENUE	4,061,696	4,089,463	4,432,615	3,753,572	4,094,806	4,900,000	
WATER MASTER METER	737,351	623,350	873,526	970,999	1,059,272	986,000	
WATER TAPS	44,500	26,000	30,000	37,250	40,636	43,000	
SEWER TAPS	34,350	46,098	35,000	25,000	27,273	35,000	
REFUSE COLLECTION	1,274,604	1,364,904	1,450,000	1,346,733	1,469,163	1,467,985	
SEWER REVENUE	4,008,155	4,081,139	4,386,697	3,904,995	4,259,995	4,800,000	
TANEHA SEWER	405,613	465,873	463,639	454,016	495,290	470,000	
TRUCKED WASTE	130,759	46,680	100,000	600	655	100,000	
COVENANT LIVING ANNUAL PAYMENT	114,000	114,000	114,000	95,000	103,636	114,000	
Total Charges for Services	10,811,028	10,857,508	11,885,477	10,588,165	11,550,725	12,915,985	
IND PRETREATMENT PERMIT FEES	15,987	16,032	15,500	6,336	6,912	15,499	
Total Permit Fees	15,987	16,032	15,500	6,336	6,912	15,499	
GRANT REVENUE	-	-	-	-	-	1,474,667	OWRB ARPA Grant
Total Inter-Governmental Revenues	-	-	-	-	-	1,474,667	
INTEREST	6,087	17,646	15,500	3	3	15,499	
INTEREST ON RESTRICTED ASSETS	47,284	74,853	40,000	72,603	79,203	40,000	
Total Interest Revenue	53,370	92,499	55,500	72,606	79,207	55,499	
PENALTIES	188,789	185,344	190,000	163,201	178,037	190,000	
SHORT/LONG	(36)	28	-	(40)	(44)	-	
RECYCLING CENTER	905	400	600	400	436	600	
E-COMMERCE PROCESSING FEE	-	646	-	-	-	-	
MISCELLANEOUS REVENUE	121,575	102,045	100,000	119,187	130,022	150,000	
COLLECTION REVENUE	(2,510)	8,419	8,500	16,433	17,927	30,000	
REIMBURSEMENTS	2,287	41,741	25,000	(651)	(710)	30,000	
REIMBURSEMENTS - IND PRETREAT	-	5,987	5,000	-	-	10,000	
SALE OF CAPITAL ASSETS	4,760	-	-	-	-	-	
LOAN PROCEEDS	-	-	8,210,000	-	8,200,000	1,582,479	
CONTRIBUTED CAPITAL REVENUE	3,195,529	3,320,814	-	-	-	-	
Total Miscellaneous Revenue	3,511,300	3,665,424	8,539,100	298,530	8,525,669	1,993,079	
TRFSR IN: GENERAL FUND(SALES T	3,483,773	3,551,910	3,608,382	3,156,879	3,452,878	3,522,914	Transfer 40% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies
TRSF IN: STORMWATER FUND	242,773	116,100	73,200	61,000	73,200	-	
TRSF IN: WATER & SEWER IMPROVEMENT FUND	1,131,161	1,131,161	950,000	791,670	950,000	991,529	Transfer for Skiatook Operations; 2020 GO Bonds; US Corp of Engineers Debt
TRSF IN: SEWER SYS DEV FUND	-	-	-	-	-	1,474,686	ARPA NEU Funds
TRFS IN: STR IMPR SALES TAX	-	-	1,765,000	1,470,830	1,765,000	-	
TRFS IN:98 CIP TRUSTEE BANK FROM FUND 67	1,500,000	1,500,000	-	-	-	1,765,000	Transfer from Series 1998 CIP for Debt Service
Total Transfers In	6,357,707	6,299,171	6,396,582	5,480,379	6,241,078	7,754,129	
Total Revenues	20,749,393	20,930,635	29,009,586	16,446,016	26,403,591	27,724,496	
EXPENDITURES							
TRUST ATTORNEY (0400)							
SALARIES	34,006	35,296	34,091	30,954	33,768	34,263	
SPECIALTY PAY	-	-	-	-	-	-	
TENURE PAY	-	-	-	-	-	460	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	-	-	-	-	-	2,208	
FICA TAX	1,948	1,971	2,115	1,732	1,889	2,124	
MEDICARE TAX	456	461	494	405	442	497	
EMPLOYEE INSURANCE	4,209	4,213	4,500	3,886	4,239	4,653	
WORKER'S COMPENSATION	1,401	1,422	1,782	1,379	1,504	1,782	
UNEMPLOYMENT	-	-	248	-	-	58	
RETIREMENT	5,022	1,907	4,434	1,482	1,617	3,738	
Total Personnel Services	47,042	45,270	47,664	39,838	43,460	49,783	
Total Trust Attorney Expenditures	47,042	45,270	47,664	39,838	43,460	49,783	
ADMINISTRATION (2200)							
SALARIES	144,532	148,780	154,922	137,946	150,487	208,291	
OVERTIME	529	339	-	-	-	-	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	-	-	-	-	-	-	
TENURE PAY	2,000	2,250	2,250	2,338	2,551	2,425	
CAR ALLOWANCE	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	963	966	960	880	960	960	

Sapulpa Municipal Authority Fund (20)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
FICA TAX	8,636	8,858	12,767	7,936	8,657	12,914	
MEDICARE TAX	2,020	2,072	2,985	1,856	2,025	3,020	
EMPLOYEE INSURANCE	29,893	29,893	49,072	27,524	30,026	51,496	
WORKER'S COMPENSATION	7,916	10,706	18,054	6,267	6,837	18,054	
UNEMPLOYMENT	520	530	744	539	588	744	
RETIREMENT	3,636	3,709	3,660	3,255	3,551	3,997	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	200,645	208,103	245,414	188,541	205,681	301,901	
OFFICE SUPPLIES	-	-	100	59	64	100	General Office Supplies
FILM AND PROCESSING	-	-	-	-	-	-	
JANITORIAL SUPPLIES	-	-	-	-	-	-	
FUEL AND OIL	1,293	1,346	1,200	1,065	1,162	1,200	Vehicle service and fuel
MINOR TOOLS-STOCK	-	-	-	-	-	-	
SAFETY SUPPLIES	-	-	250	29	32	250	Miscellaneous Safety Supplies
MINOR EQUIPMENT AND FURNISHING	129	-	2,250	2,235	2,438	1,000	Minor Equipment Repair
Total Materials & Supplies	1,422	1,346	3,800	3,388	3,696	2,550	
TRAINING AND TRAVEL	-	-	1,000	-	-	500	Expenses for miscellaneous training.
DUES AND SUBSCRIPTIONS	-	-	250	-	-	500	Expenses for miscellaneous dues and subscriptions
PROFESSIONAL SERVICES	-	-	2,500	-	-	1,000	Expenses for miscellaneous professional services.
ADVERTISING	-	-	150	-	-	150	Expenses for advertising and publications
PRINTING	-	-	200	-	-	200	Expenses for printing and printing supplies
UNIFORMS	-	-	125	-	-	125	Uniform expenses and replacement
SURVEY AND TITLE SEARCH	-	-	-	-	-	-	
COMMUNICATIONS	-	-	-	-	-	-	
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	-	1,019	2,500	-	-	2,500	Expenses for Office Equipment
MAINTENANCE-VEHICLES	48	-	500	-	-	500	Expenses for maintenance of city vehicles
Total Other Services & Charges	48	1,019	7,225	-	-	5,475	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
BOOKS	-	-	-	-	-	-	
DEPRECIATION EXPENSE	3,308	3,308	-	-	-	-	
Total Capital Outlay	3,308	3,308	-	-	-	-	
Total Administration Expenditures	205,422	213,776	256,439	191,929	209,378	309,926	
UTILITY SERVICES (2300)							
SALARIES	165,230	148,292	167,029	155,928	170,103	177,008	
OVERTIME	2,419	1,549	2,500	2,924	3,190	2,500	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	-	750	-	750	818	-	
SICK LEAVE INCENTIVE	1,569	310	1,581	1,065	1,161	1,581	
TENURE PAY	3,638	3,813	3,814	3,988	4,351	4,163	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	-	-	-	-	-	-	
FICA TAX	9,856	9,275	10,978	9,439	10,297	10,974	
MEDICARE TAX	2,305	2,169	2,567	2,207	2,408	2,567	
EMPLOYEE INSURANCE	44,457	30,755	44,529	24,883	27,145	46,730	
WORKER'S COMPENSATION	6,731	6,900	8,015	9,756	10,643	8,015	
UNEMPLOYMENT	1,328	1,153	1,240	1,328	1,449	1,488	
RETIREMENT	4,641	3,959	3,664	3,304	3,604	3,982	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	242,174	208,925	245,917	215,571	235,169	259,008	
OFFICE SUPPLIES	763	921	980	469	512	800	Miscellaneous Office Supplies
POSTAGE	-	-	-	-	-	-	
JANITORIAL SUPPLIES	-	-	-	-	-	-	
OPERATIONAL SUPPLIES	-	-	-	-	-	-	
FUEL AND OIL	8,603	6,674	9,000	7,421	8,096	8,500	Fuel for Meter Reader Vehicles
MINOR TOOLS-STOCK	503	-	1,000	44	48	500	Expenses for minor tools
SAFETY SUPPLIES	746	355	1,200	176	192	500	Expenses for safety supplies
MINOR EQUIPMENT AND FURNISHING	1,866	793	1,200	583	636	700	Update office decor
Total Materials & Supplies	12,481	8,743	13,380	8,693	9,484	11,000	
TRAINING AND TRAVEL	451	981	1,000	73	80	1,000	Certification Required OWRB for service workers
DUES AND SUBSCRIPTIONS	-	-	100	-	-	100	
BAD DEBT EXPENSE	-	-	-	-	-	-	
PROFESSIONAL SERVICES	82,341	87,376	97,600	96,252	105,002	97,600	AMI Meters

Sapulpa Municipal Authority Fund (20)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
ADVERTISING	-	-	-	-	-	-	
PRINTING	110	110	130	130	142	130	Required printing and publications
UNIFORMS	307	483	1,200	528	576	1,200	Expenses for uniform repair and replacement
FEES & OTHER CHARGES	124,880	192,124	190,000	326,129	355,777	190,000	Credit Card Charges
COMMUNICATIONS	1,925	2,170	2,310	1,806	1,970	2,310	Cell phone and mobile hotspots charges
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	18,251	27,009	-	20,908	22,809	-	Software Maintenance Fees
MAINTENANCE-VEHICLES	1,996	1,296	3,000	1,657	1,808	3,000	Expenses for the repair of the vehicles.
MAINTENANCE-BUILDINGS	-	-	-	-	-	-	
MAINTENANCE-FACILITIES	-	-	-	-	-	-	
Total Other Services & Charges	230,261	311,549	295,340	447,483	488,163	295,340	
EQUIPMENT	-	-	10,000	-	-	-	
FURNITURE	-	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	
DEPRECIATION EXPENSE	84,655	82,741	-	-	-	-	
Total Capital Outlay	84,655	82,741	10,000	-	-	-	
Total Utility Services Expenditures	569,571	611,958	564,637	671,748	732,816	565,348	
WATER TREATMENT (2400)							
SALARIES	367,209	361,430	372,582	331,633	361,781	381,306	
OVERTIME	31,402	35,913	50,550	33,970	37,058	50,550	
HOLIDAY PAY	9,877	12,306	13,400	11,832	12,908	13,400	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	-	-	-	-	-	-	
SICK LEAVE INCENTIVE	4,239	5,729	7,600	5,883	6,418	7,600	
TENURE PAY	6,751	7,101	7,151	7,701	8,401	7,964	
CAR ALLOWANCE	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	2,287	2,293	2,280	2,090	2,280	2,280	
FICA TAX	24,144	24,944	23,266	22,289	24,315	23,641	
MEDICARE TAX	5,647	5,834	5,440	5,213	5,687	5,529	
EMPLOYEE INSURANCE	93,452	93,452	93,570	86,093	93,920	98,196	
WORKER'S COMPENSATION	14,931	15,043	18,544	15,071	16,441	18,544	
UNEMPLOYMENT	2,051	2,155	1,984	2,143	2,338	1,984	
RETIREMENT	21,610	21,218	12,432	18,699	20,399	13,272	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	583,599	587,419	608,799	542,617	591,946	624,266	
OFFICE SUPPLIES	260	643	1,080	400	436	750	Credit Card Charges & minor supplies
POSTAGE	-	702	880	410	447	500	Postage for samples
JANITORIAL SUPPLIES	1,650	1,412	1,500	459	501	1,000	Janitorial Supplies
CHEMICALS	444,574	399,790	511,800	575,885	628,238	573,640	Plant Chemicals
COFFEE AND CONCESSION SUPPLIES	-	-	-	-	-	-	
OPERATIONAL SUPPLIES	15,276	19,916	29,960	8,405	9,169	15,000	Filters, Gases, TOC Analyzer Maint, pH Probe
FUEL AND OIL	4,717	7,000	12,260	5,666	6,181	10,000	Fuel for vehicles & Generators
MINOR TOOLS-STOCK	-	1,254	1,400	1,661	1,812	1,500	Miscellaneous Tools
SAFETY SUPPLIES	781	1,800	3,060	762	831	3,060	Steel Toed Boots, Dust Masks, First Aid Supplies
MINOR EQUIPMENT AND FURNISHING	1,475	4,497	23,700	5,842	6,373	15,000	Minor equipment maintenance
Total Materials & Supplies	468,732	437,015	585,640	599,490	653,989	620,450	
TRAINING AND TRAVEL	498	1,111	3,529	491	536	1,500	Licensure Training, Equipment Training, Other as needed
DUES AND SUBSCRIPTIONS	2,405	3,582	6,800	6,433	7,018	5,000	License renewals; Sam's; SCADA update
BAD DEBT EXPENSE	-	-	-	-	-	-	
PROFESSIONAL SERVICES	63,584	76,563	306,330	241,354	263,295	254,570	Plant Testing; SCADA Rehab; Lab Fees
PROF SVCS-ENG (DESIGN, BID)	42,102	-	47,186	29,585	32,275	45,000	
PROF SVCS-ENG (CA & INSP)	-	-	-	-	-	-	
PROF SVCS-TESTING	-	-	-	-	-	-	
ADVERTISING	-	-	-	-	-	150	Advertising for NOV's
PRINTING	100	-	-	-	-	-	Forms, Public Notices; Business Cards
UNIFORMS	-	2,308	2,200	-	-	2,500	Uniforms
FEES & OTHER CHARGES	-	-	-	-	-	-	
FEES & OTHER CHG-ODEQ/STA	9,802	10,362	10,550	1,025	1,118	10,000	OPDES Permit; Water Rights; Plant Permit; OWRB Dam Ins; Boiler Inspect; Discharge Permit
FEES & OTH CHG-SKIATOOK	369,186	197,312	457,543	219,463	239,414	494,770	Skiatook Water Conveyance System contract with Sand Springs and O&M expenses
WATER PURCHASE	43,138	38,909	35,400	51,294	55,957	30,500	Meter Fees
UTILITIES	281,749	266,191	375,000	288,833	315,091	300,000	Plant Utilities
COMMUNICATIONS	4,035	2,316	3,780	2,387	2,604	2,500	Camera Network; SCADA; iPad
RENTAL OF EQUIPMENT	857	353	1,600	336	367	1,000	Torch bottles; DI Bottle; Misc Equipment

Sapulpa Municipal Authority Fund (20)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
DISPOSAL OF SLUDGE	182,200	193,763	250,000	263,983	287,981	280,000	Sludge Disposal; Backwash Ponds; landfill fees
MAINTENANCE-EQUIPMENT	1,245	3,670	4,000	921	1,005	2,000	Small equipment maintenance
MAINTENANCE-VEHICLES	2,584	1,504	2,700	2,175	2,373	2,000	Vehicle maintenance
MAINTENANCE-BUILDINGS	1,381	1,201	1,500	-	-	5,000	Building Maint; HVAC Filters
MAINTENANCE-FACILITIES	144,405	186,763	418,990	350,807	382,699	247,000	Major facilities maintenance
Total Other Services & Charges	1,149,272	985,908	1,927,108	1,459,087	1,591,731	1,683,490	
EQUIPMENT	24,810	14,882	46,350	46,448	46,448	-	
FURNITURE	-	-	-	-	-	-	
VEHICLES	-	5,895	-	-	-	-	
BUILDING AND FIXTURES	3,246	-	-	-	-	-	
FACILITIES	113,041	118,767	-	-	-	500,000	Generator for Water Treatment Plt
DEPRECIATION EXPENSE	555,077	578,849	-	-	-	-	
Total Capital Outlay	696,174	718,393	46,350	46,448	46,448	500,000	
DEBT SERVICE - WATER RIGHTS	24,253	22,640	64,458	64,457	64,457	-	
DEBT SERVICE - WATER RIGHTS						-	
DEBT SERVICE - WATER RIGHTS						33,966	U.S Corps of Engineers contracts for Water Rights - 1993 Water Contract Payments
DEBT SERVICE - WATER RIGHTS						30,492	U.S Corps of Engineers contracts for Water Rights - 1999 Water Contract Payable
Total Debt Service	24,253	22,640	64,458	64,457	64,457	64,458	
Total Total Water Treatment Expenditures	2,922,030	2,751,375	3,232,355	2,712,099	2,948,571	3,492,664	
WASTEWATER TREATMENT (2500)							
SALARIES	350,223	372,267	328,664	328,664	328,664	-	
OVERTIME	4,021	5,967	135,611	13,561	13,561	-	
HOLIDAY PAY	9,697	12,163	15,304	15,304	15,304	-	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	1,944	17,858	24,553	24,553	24,553	-	
SICK LEAVE INCENTIVE	781	-	-	-	-	-	
TENURE PAY	3,625	4,139	5,915	5,915	5,915	-	
CAR ALLOWANCE	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	723	604	500	500	500	-	
FICA TAX	22,471	25,797	23,698	23,698	23,698	-	
MEDICARE TAX	5,255	6,033	5,542	5,542	5,542	-	
EMPLOYEE INSURANCE	52,084	51,466	34,504	34,504	34,504	-	
WORKER'S COMPENSATION	18,238	16,013	16,642	16,642	16,642	-	
UNEMPLOYMENT	2,679	2,821	2,601	2,602	2,602	-	
RETIREMENT	12,494	11,425	9	9,151	9,151	-	
CONTRACT LABOR	25,200	18,900	-	-	-	-	
Total Personnel Services	509,435	545,452	593,543	480,636	480,636	-	
OFFICE SUPPLIES	657	3,532	654	654	654	-	
POSTAGE	-	-	-	-	-	-	
JANITORIAL SUPPLIES	1,620	1,566	496	496	496	-	
CHEMICALS	18,346	13,129	20,535	20,535	20,535	-	
OPERATIONAL SUPPLIES	(5)	255	11,364	1,364	1,364	-	
OPERATING SUPPLIES-LAB	12,071	19,093	11,859	11,859	11,859	-	
FUEL AND OIL	11,844	11,396	7,801	7,801	7,801	-	
MINOR TOOLS-STOCK	936	707	2,002	2,002	2,002	-	
SAFETY SUPPLIES	2,803	3,330	1,638	1,638	1,638	-	
MINOR EQUIPMENT AND FURNISHING	5,978	7,870	15,367	15,367	15,367	-	
Total Materials & Supplies	54,249	60,877	71,716	61,716	61,716	-	
TRAINING AND TRAVEL	7,078	6,330	2,844	2,844	2,844	-	
DUES AND SUBSCRIPTIONS	-	83	6,620	6,620	6,620	-	
BAD DEBT EXPENSE	-	-	-	-	-	-	
PROFESSIONAL SERVICES	-	13,500	271,362	271,362	271,362	1,504,827	Veolia Contract
PROF SVCS-TESTING	20,602	29,327	25,687	25,583	25,583	-	
ADVERTISING	-	-	-	-	-	-	
PRINTING	752	46	-	-	-	-	
UNIFORMS	721	678	-	-	-	-	
FEES & OTHER CHARGES	15,698	25,753	23,366	23,366	23,366	-	
SEWAGE DISPOSAL FEE	28,579	50,542	28,500	28,500	28,500	-	
UTILITIES	336,448	286,319	224,606	245,530	245,530	-	
COMMUNICATIONS	1,047	1,209	760	760	760	-	
RENTAL OF EQUIPMENT	1,762	580	3,009	3,009	3,009	-	
DISPOSAL OF SLUDGE	74,262	92,307	65,375	65,375	65,375	-	
MAINTENANCE-EQUIPMENT	25,760	30,760	13,862	13,862	13,862	-	
MAINTENANCE-VEHICLES	4,519	12,614	5,404	5,404	5,404	-	
MAINTENANCE-BUILDINGS	975	6,301	1,694	1,694	1,694	-	

Sapulpa Municipal Authority Fund (20)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
MAINTENANCE-FACILITIES	106,562	110,529	598,054	293,026	319,665	130,000	Veolia Contractual Maintenance; Extra \$50k for unknown maintenance
Total Other Services & Charges	624,764	666,878	1,271,143	986,935	1,013,574	1,634,827	
EQUIPMENT	9,200	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES - CONTRACT	(19,593)	-	-	-	-	835,777	Generator & Upgrades for Wastewater Treatment Plt
DEPRECIATION EXPENSE	1,144,479	1,242,075	-	-	-	-	
Total Capital Outlay	1,134,086	1,242,075	-	-	-	835,777	
Total Wastewater Treatment Expenditures	2,322,534	2,515,281	1,936,402	1,529,287	1,555,926	2,470,604	
UTILITY MAINTENANCE (2600)							
FACILITIES	-	-	-	-	-	-	
						1,474,686	Hobson Sewer Line Realignment
						4,874,407	East Side Sewer Main - 49th Street to Hilton Street
						5,010,600	Ozark Sewer Main Extension (West Sewer Line)
DEPRECIATION EXPENSE	137,033	125,870	-	-	-	-	
Total Capital Outlay	137,033	125,870	-	-	-	11,359,693	
Total Utility Maintenance Expenditures	137,033	125,870	-	-	-	11,359,693	
SOLID WASTE (2700)							
SALARIES	-	-	-	-	-	-	
OVERTIME	-	-	-	-	-	-	
TENURE PAY	-	-	-	-	-	-	
CAR ALLOWANCE	-	-	-	-	-	-	
FICA TAX	-	-	-	-	-	-	
MEDICARE TAX	-	-	-	-	-	-	
EMPLOYEE INSURANCE	-	-	-	-	-	-	
WORKER'S COMPENSATION	-	-	-	-	-	-	
UNEMPLOYMENT	-	-	-	-	-	-	
RETIREMENT	-	-	-	-	-	-	
CONTRACT LABOR	849,113	958,344	990,000	890,914	971,906	-	
Total Personnel Services	849,113	958,344	990,000	890,914	971,906	-	
OFFICE SUPPLIES	-	-	-	-	-	-	
JANITORIAL SUPPLIES	-	-	-	-	-	-	
FUEL AND OIL	-	-	-	-	-	-	
MINOR TOOLS-STOCK	-	-	-	-	-	-	
SAFETY SUPPLIES	-	-	-	-	-	-	
Total Materials & Supplies	-	-	-	-	-	-	
DUES AND SUBSCRIPTIONS	-	-	-	-	-	-	
BAD DEBT EXPENSE	-	-	-	-	-	-	
PROFESSIONAL SERVICES	-	-	-	-	-	1,069,600	Contract with Waste Management & Chamber for Beautification
PRINTING	-	62	400	-	-	400	Miscellaneous program printing
UNIFORMS	-	-	-	-	-	-	
FEES & OTHER CHARGES	-	-	-	-	-	-	
FEES & OTH CHG - HAULING	28,021	13,015	-	-	-	30,000	May need increase for excessive haul offs for dump days
UTILITIES	-	-	-	-	-	-	
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-BUILDINGS	-	-	-	-	-	-	
CONTINGENCY	28,000	28,000	40,000	24,104	26,295	-	
Total Other Services & Charges	56,021	41,077	40,400	24,104	26,295	1,100,000	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
DEPRECIATION EXPENSE	516	516	-	-	-	-	
Total Capital Outlay	516	516	-	-	-	-	
Total Solid Waste Expenditures	905,650	999,937	1,030,400	915,018	998,201	1,100,000	
INDUSTRIAL PRETREATMENT (2800)							
SALARIES	-	-	-	-	-	-	
CAR ALLOWANCE	-	-	-	-	-	-	
FICA TAX	-	-	-	-	-	-	

Sapulpa Municipal Authority Fund (20)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
MEDICARE TAX	-	-	-	-	-	-	
EMPLOYEE INSURANCE	-	-	-	-	-	-	
WORKER'S COMPENSATION	-	-	-	-	-	-	
UNEMPLOYMENT	-	-	-	-	-	-	
RETIREMENT	-	-	-	-	-	-	
CONTRACT LABOR	60,000	63,000	63,000	42,000	63,000	-	
Total Personnel Services	60,000	63,000	63,000	42,000	63,000	-	
OFFICE SUPPLIES	-	-	-	-	-	-	
MINOR TOOLS-STOCK	-	-	-	-	-	-	
SAFETY SUPPLIES	-	-	-	-	-	-	
Total Materials & Supplies	-	-	-	-	-	-	
TRAINING AND TRAVEL	-	-	-	-	-	-	
DUES AND SUBSCRIPTIONS	-	-	-	-	-	-	
PROFESSIONAL SERVICES	4,125	-	1,875	-	-	63,000	Per Srinii money was only needed for ODEQ FY 26
PROF SVCS-TESTING	7,730	6,230	8,525	10,680	11,651	10,400	Accurate increasing testing fees. Zinc has shown up n Waste water that could require additional testing.
PROF SERV - INDUSTRY TESTING	2,267	1,437	5,100	-	-	2,500	Miscellaneous Testing
ADVERTISING	-	-	500	-	-	500	Miscellaneous public notices posting
FEES & OTHER CHARGES	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-BUILDINGS	-	-	-	-	-	-	
Total Other Services & Charges	14,122	7,667	16,000	10,680	11,651	76,400	
EQUIPMENT	-	-	-	-	-	-	
DEPRECIATION EXPENSE	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
Total Industrial Pretreatment Expenditures	74,122	70,667	79,000	52,680	74,651	76,400	
STORMWATER MANAGMENT (9000)							
DEPRECIATION EXPENSE	231,115	249,204	-	-	-	-	
Total Capital Outlay	231,115	249,204	-	-	-	-	
Total Stormwater Manangement Expenditures	231,115	249,204	-	-	-	-	
NON-DEPARTMENTAL (9000)							
WORKERS COMPENSATION	-	-	-	-	-	20,000	
CONTRACT LABOR	35,568	34,142	40,000	34,477	37,611	-	
Total Personnel Services	35,568	34,142	40,000	34,477	37,611	20,000	
OFFICE SUPPLIES	952	1,160	1,000	1,547	1,688	1,000	
JANITORIAL SUPPLIES	791	559	1,000	308	336	800	
OPERATIONAL SUPPLIES	-	-	1,000	63	69	500	
SAFETY SUPPLIES	-	-	13,000	-	-	6,500	
MINOR EQUIPMENT AND FURNISHING	643	-	600	148	161	500	
Total Materials & Supplies	2,386	1,718	16,600	2,066	2,254	9,300	
PROFESSIONAL SERVICES	21,306	20,715	24,000	21,870	23,858	49,000	Janitorial Services; Pride Public Contract
ADVERTISING	-	-	-	-	-	-	
FEES & OTHER CHARGES	791	598	1,500	800	873	1,500	
UTILITIES	18,213	16,917	25,000	15,245	16,631	60,000	Misc Electric Charges
RENTAL OF EQUIPMENT	45	1,812	3,760	1,812	1,977	2,500	Postage fees and machine rental
MAINTENANCE-EQUIPMENT	15,248	17,047	25,000	16,912	18,449	20,000	Maintenance of common equipment, i.e. elevator & A/C
MAINTENANCE-BUILDINGS	5,950	3,309	10,000	3,264	3,561	5,000	Maintenance of building in general
MAINTENANCE-FACILITIES	550	3,130	10,000	-	-	5,000	
Total Other Services & Charges	62,104	63,527	99,260	59,903	65,349	143,000	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
BUILDING AND FIXTURES	1,425	-	5,000	5,000	5,455	-	
FACILITIES	-	16,696	15,000	-	-	-	
DEPRECIATION EXPENSE	15,865	15,865	-	-	-	-	
AMORTIZATION EXPENSE	1,685	-	-	-	-	-	
LOSS ON SALE OF FIXED ASSETS	23,915	-	-	-	-	-	
Total Capital Outlay	42,890	32,561	20,000	5,000	5,455	-	
BOND EXPENSE INTEREST	-	-	-	-	-	1,664,082	
BOND EXPENSE INTEREST	-	-	-	-	-	-	Capital Improvement Revenue Bonds, Series 2014

Sapulpa Municipal Authority Fund (20)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
BOND EXPENSE INTEREST					-		CWSRF Promissory Note to OWRB, Series 2018
BOND EXPENSE INTEREST					-		Utility System Revenue Bonds, Taxable Refunding Series 2020
BOND EXPENSE INTEREST					-		OWRB FAP Promissory Note, Series 2025A
REV BOND EXP-SERIES 2020	2,576,621	2,552,612	3,933,583	3,857,355	4,208,024	3,645,827	
REV BOND EXP-SERIES 2020					-		
REV BOND EXP-SERIES 2020					-		Capital improvement Revenue Bonds, Series 2014
REV BOND EXP-SERIES 2020					-		CWSRF Promissory Note to OWRB, Series 2018
REV BOND EXP-SERIES 2020					-		Utility System Revenue Bonds, Taxable Refunding Series 2020
REV BOND EXP-SERIES 2020					-		OWRB FAP Promissory Note, Series 2025A
G.O. BOND INTEREST	-	-	130,230	130,229	142,068	-	
TRUSTEE FEES	7,500	7,500	9,250	7,500	8,182	-	
NOTE PAYABLE EXPENSE	26,740	28,129	30,000	26,526	28,937	-	
JUDGEMENTS	121,563	417,411	450,000	410,766	448,108	-	
LEASE PAYMENTS	-	-	-	-	-	-	
BOND ISSUE COSTS	-	-	242,744	-	-	-	
LOAN PAYMENT-PUMP STATION AM NATL BANK	-	-	-	-	-	-	
Total Debt Service	2,732,424	3,005,651	4,795,807	4,432,376	4,835,319	5,309,909	
TSFR OUT: GENERAL FIXED ASSETS	63,539	1,650,461	-	-	-	-	
TRANSFER OUT: GENERAL FUND	2,000,000	2,250,000	3,390,000	2,825,000	3,390,000	2,892,000	Transfer to General Fund for General Operations
TRFS OUT:GENERAL - 40% SALESTX	3,483,773	3,551,910	3,608,382	3,156,879	3,452,878	3,522,914	Transfer 40% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies which is not needed for debt service
TSFR OUT: SDA	30,000	30,000	-	-	-	-	
TRANSFER OUT: STOWMWATER	-	-	-	-	-	-	
TRANSFER OUT: STREET & ALLEY	350,000	560,000	140,000	116,670	140,000	525,000	Transfer to Street & Alley for Operations
TRANSFER OUT: CEMETARY MAINTENANCE	155,000	155,000	162,200	133,330	162,200	210,000	Transfer to Cemetery Main. for General Operations
TRF OUT:HUNTING & FISHING	-	25,000	10,000	8,330	10,000	-	
TRANSFER OUT: GOLF COURSE	395,000	395,000	305,000	254,170	305,000	301,000	Transfer to Golf Course for General Operations
TRANSFER OUT: LIBRARY FUND	190,000	250,000	240,000	200,000	240,000	260,000	Transfer to Library for General Operations
TRANSFER OUT: PARKS & REC SERVICES	305,000	410,000	415,000	345,830	415,000	404,000	Transfer for Parks and Rec General Operations
TRF OUT:SWIMMING POOL	90,000	120,000	35,000	29,170	35,000	34,000	Transfer for Aquatics General Operations
TRSF OUT: POLICE SALES TAX	-	-	-	-	-	-	
TRSF OUT: MAJOR THOROFARE	-	-	-	-	-	-	
TRSF OUT: CIP FUND	-	-	1,335,777	-	-	-	
TRSF OUT: WTR & SWR IMPRV FUND	125,000	175,000	-	-	-	211,100	Transfer from general operations
TRSF OUT: WATER RESOURCES	-	-	-	-	-	-	
TSFR OUT: SWR SYS & DEV	-	-	6,629,729	-	-	-	
GENERAL FUND	-	-	-	-	-	-	
TRANSFER TO STREET CASH	-	-	-	-	-	-	
TRANS OUT: CEMETERY CASH	-	-	-	-	-	-	
TRSF OUT: INSURANCE FUND	-	-	-	-	-	-	
GOLF COURSE FUND	-	-	-	-	-	-	
TRSF OUT: E-911	-	-	-	-	-	-	
TRSF OUT: JUVENILE JUSTICE	-	-	-	-	-	-	
TRSF OUT: HOTEL/MOTEL	-	-	-	-	-	-	
TRSF OUT: GRANTS & AID	386,215	-	-	-	-	-	
TRSF OUT: STREET IMPR SALES TAX	-	-	-	-	-	-	
TRSF OUT: GO SINKING FUND	-	-	-	-	-	-	
TRSF OUT: G.O. BOND CONSTR	-	-	-	-	-	-	
TRANSFER OUT: SINKING FND	-	-	-	-	-	-	
TRSF OUT: SERIES 2000 CIP	-	-	-	-	-	-	
TFRS OUT:2002 WATER & SEWER	-	-	-	-	-	-	
TRSF OUT: SERIES 2004 CIP	-	-	-	-	-	-	
TSFR OUT: SERIES 2012	-	-	-	-	-	-	
Total Transfers Out	7,573,528	9,572,372	16,271,088	7,069,379	8,150,078	8,360,014	
Total Non-Departmental Expenditures	10,448,898	12,709,972	21,242,755	11,603,201	13,096,066	13,842,223	
RESERVE (9100)							
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	-	-	-	-	-	-	
PROFESSIONAL SERVICES	-	-	-	-	224,000	-	
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-BUILDINGS	-	-	-	-	-	-	
MAINTENANCE-FACILITIES	-	-	-	-	-	-	
CONTINGENCY	97,988	178,073	150,000	145,037	158,222	150,000	contingency for unexpected emergency expenses

Sapulpa Municipal Authority Fund (20)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
CONTINGENCY FOR SALARY ADJUSTMENTS	-	-	-	-	-	-	
Total Other Charges & Services	97,988	178,073	150,000	145,037	382,222	150,000	
EQUIPMENT	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
CONTINGENCY-DEBT SERVICE	-	-	-	-	-	-	
Total Debt Service	-	-	-	-	-	-	
TRANSFER OUT: GENERAL FUND	-	-	-	-	-	-	
TRSF OUT: MAJOR THOROFARE	-	-	-	-	-	-	
TRSF OUT: G.O. BOND CONSTR	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Reserve Expenditures	97,988	178,073	150,000	145,037	382,222	150,000	
Total Expenditures	17,961,407	20,471,382	28,539,652	17,860,838	20,041,291	33,416,641	
Total Income/(Deficit)	2,787,987	459,253	469,934	(1,414,822)	6,362,300	(5,692,145)	

20-Sapulpa Municipal Authority (SMA)-Used to account for revenues of the public trust from providing water, wastewater, and sanitation services to the public.

Stormwater Management Fund (29)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	1,421,132	-	-	1,483,575	
STORMWTR MGMT FEE-RESIDENTIAL	350,253	378,334	376,500	332,152	362,348	350,148	
STORMWTR MGMT FEE-NON RESIDENT	500,307	505,292	515,000	461,595	503,558	497,475	
EROSION/SEDIMENT PERMIT FEE	3,510	4,516	1,500	3,425	3,736	3,000	
Total Licenses, Permits, & Fees	854,070	888,141	893,000	797,172	869,642	850,623	
INTEREST	18,504	45,778	2,000	48,794	53,230	65,059	Interest earned from investments
MISCELLANEOUS REVENUE	18,552	17,721	17,000	14,412	15,722	17,000	
REIMBURSEMENTS	13,580	458	-	-	-	-	
Total Miscellaneous Income	32,132	18,179	17,000	14,412	15,722	17,000	
Total Revenues	904,706	952,099	2,333,132	860,378	938,594	2,416,257	
EXPENDITURES							
STORMWATER MANAGEMENT (2900)							
SALARIES	156,978	163,996	165,568	147,726	161,156	168,813	
OVERTIME	3,122	3,923	6,000	6,670	7,276	6,000	
SPECIALTY PAY	-	-	-	-	-	-	
TENURE PAY	425	763	763	1,188	1,296	1,451	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	963	966	960	880	960	960	
FICA TAX	9,445	9,766	10,326	9,012	9,831	10,466	
MEDICARE TAX	2,209	2,284	2,415	2,108	2,300	2,448	
EMPLOYEE INSURANCE	41,240	41,284	48,655	36,011	39,285	43,144	
WORKER'S COMPENSATION	6,096	6,675	7,487	6,697	7,306	7,487	
UNEMPLOYMENT	1,138	1,082	992	1,090	1,189	992	
RETIREMENT	4,362	4,286	4,329	3,894	4,248	4,591	
CONTRACT LABOR	36,650	50,463	45,000	43,676	47,647	-	
Total Personnel Services	262,627	285,488	292,495	258,952	282,493	246,352	
OFFICE SUPPLIES	310	478	500	393	429	500	
JANITORIAL SUPPLIES	305	255	450	277	302	450	
CHEMICALS	210	144	500	644	703	500	
OPERATIONAL SUPPLIES	892	1,223	1,500	955	1,042	1,500	
FUEL AND OIL	21,380	18,582	25,000	13,033	14,218	25,000	
MINOR TOOLS-STOCK	490	217	1,750	932	1,017	350	
SAFETY SUPPLIES	710	1,279	5,265	1,033	1,127	5,265	
PUBLIC EDUCATION MATERIALS	-	-	4,000	-	-	-	
MINOR EQUIPMENT AND FURNISHING	523	120	-	-	-	-	
Total Materials & Supplies	24,820	22,298	38,965	17,267	18,837	33,565	
TRAINING AND TRAVEL	3,423	232	11,160	124	135	10,000	
DUES AND SUBSCRIPTIONS	6,798	6,237	8,156	8,110	8,847	8,100	
PROFESSIONAL SERVICES	-	2,250	35,525	35,525	38,755	75,000	
PROF SVCS-ENG (DESIGN, BID)	25,701	26,553	60,000	7,865	8,580	-	
PROF SVCS-TESTING	-	-	-	-	-	-	
ADVERTISING	-	-	500	-	-	500	
PRINTING	-	-	500	-	-	500	
UNIFORMS	679	768	833	833	909	1,000	
FEES & OTHER CHARGES	-	-	1,500	-	-	-	
ABATEMENT DEMOLITION	-	-	5,000	-	-	5,000	
PRISONER CARE	920	400	5,000	310	338	5,000	
SURVEY AND TITLE SEARCH	-	-	-	-	-	-	
UTILITIES	-	-	-	-	-	-	
COMMUNICATIONS	1,280	1,341	1,240	1,116	1,217	1,350	
RENTAL OF EQUIPMENT	1,067	-	7,800	206	225	7,800	
MAINTENANCE-EQUIPMENT	23,337	14,945	31,209	14,742	16,082	31,000	
MAINTENANCE-VEHICLES	8,602	11,641	8,000	2,611	2,848	8,000	
MAINTENANCE-BUILDINGS	537	231	700	622	679	1,000	
MAINTENANCE-FACILITIES	27,907	32,046	46,080	46,468	50,692	50,000	
CONTINGENCY	34,752	19,499	216,942	12,700	13,855	-	
Total Other Services & Charges	135,003	116,143	440,145	131,232	143,162	204,250	
EQUIPMENT	-	-	119,000	8,647	9,433	-	
FURNITURE	-	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	

Stormwater Management Fund (29)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
BUILDING AND FIXTURES	-	-	-	-	-	500,000	Miscellaneous Stormwater Projects
FACILITIES	-	-	-	-	-	-	
FACILITIES-CONTRACT	325,424	-	300,000	300,000	327,273	365,000	Storm Water Master Plan
FACILITIES-RIGHT OF WAY ACQ	20,000	-	40,000	-	-	-	
LAND PURCHASES	-	-	-	-	-	250,000	Acquire land for 8th Street Storm Water Detention
BOOKS	-	-	-	-	-	-	
Total Capital Outlay	345,424	-	459,000	308,647	336,706	1,115,000	
TRFS OUT: SMA	242,773	116,100	73,200	73,200	73,200	-	
TRANSFER OUT: STREET & ALLEY	22,900	22,900	19,500	19,500	19,500	23,000	Transfer from Strmwtr Fd to pay for Strmwtr parts of projects
TRSF OUT: MAJOR THOROFARE	-	-	-	-	-	-	
TRSF OUT: CIP FUND	-	-	-	-	-	-	
TRSF OUT: GRANTS & AID	-	252,766	-	-	-	-	
TRSF OUT: STREET IMPR SALES TAX	-	-	-	-	-	-	
Total Transfers Out	265,673	391,766	92,700	92,700	92,700	23,000	
Total Expenditures	1,033,547	815,695	1,323,305	808,798	873,898	1,622,167	
Total Income/(Deficit)	(128,841)	136,404	1,009,827	51,580	64,696	794,090	

29-Stormwater Management Fund - Used for revenues received from stormwater management fees and expenses made for stormwater maintenance and operations.

Street Alley Fund (30)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	480,083	-	-	227,407	
MOTOR VEHICLE TAX	162,126	148,776	170,000	146,996	160,359	170,000	
GASOLINE EXCISE TAX	39,393	41,088	40,000	37,025	40,391	40,000	
Total Intergovernmental	201,520	189,864	210,000	184,021	200,750	210,000	
MISCELLANEOUS REVENUE	-	-	-	-	-	-	
INTEREST	1,566	10,609	7,500	8,151	8,892	8,535	Interest earned from investments
REIMBURSEMENTS	4,743	49,457	14,923	18,920	20,640	25,000	
SALE OF CAPITAL ASSETS	-	38,000	-	-	-	-	
Total Operating Revenues	6,308	98,067	22,423	27,071	29,532	33,535	
TRSF IN: SMA	350,000	560,000	140,000	116,670	140,000	525,000	Transfer from SMA for Operations
TRSF IN: STORMWATER FUND	22,900	22,900	19,500	16,250	19,500	23,000	Transfer from Strmwtr Fd to pay for Strmwtr parts of projects
TRSF IN: TIF APPORRTIONMENT	-	-	643,823	643,823	643,823	-	
Total Transfers	372,900	582,900	803,323	776,743	803,323	548,000	
Total Revenues	580,728	870,831	1,515,829	987,835	1,033,605	1,018,942	
EXPENDITURES							
STREET & ALLEY (3000)							
SALARIES	373,571	407,706	465,523	373,247	407,179	519,646	
OVERTIME	10,324	15,896	16,250	19,868	21,674	16,250	
SPECIALTY PAY	-	-	-	-	-	-	
SICK LEAVE INCENTIVE	761	-	1,492	-	-	1,492	
TENURE PAY	7,540	6,938	8,064	7,289	7,952	7,801	
FOUL WEATHER PAY	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	1,805	1,811	2,240	2,050	2,236	1,800	
FICA TAX	23,200	25,644	36,000	22,889	24,970	32,218	
MEDICARE TAX	5,426	5,995	7,356	5,353	5,840	7,535	
EMPLOYEE INSURANCE	86,556	75,552	117,291	73,420	80,095	159,325	
WORKER'S COMPENSATION	20,108	20,411	25,100	18,840	20,553	25,100	
UNEMPLOYMENT	2,477	2,848	2,976	2,773	3,025	3,472	
RETIREMENT	7,027	7,743	16,250	9,413	10,269	17,414	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	538,795	570,545	698,542	535,142	583,791	792,053	
OFFICE SUPPLIES	256	328	400	283	309	400	General office supplies, i.e. pens, paper, folders, batteries, notepads
POSTAGE	-	-	-	-	-	-	
JANITORIAL SUPPLIES	308	330	500	38	42	500	Cleaning supplies
CHEMICALS	-	-	-	-	-	-	
OPERATIONAL SUPPLIES	1,543	401	1,500	2,453	2,676	1,500	welding supplies
FUEL AND OIL	38,422	43,434	50,000	30,553	33,331	50,000	Fuel & oil for vehicles
MINOR TOOLS-STOCK	52	84	100	10	11	100	Miscellaneous Tools
SAFETY SUPPLIES	1,150	757	2,320	2,249	2,453	2,300	Safety boots and coveralls
SIGN SUPPLIES	-	-	-	-	-	-	
MINOR EQUIPMENT AND FURNISHING	170	648	4,000	1,604	1,750	4,000	credit card purchases
Total Materials & Supplies	41,901	45,982	58,820	37,191	40,572	58,800	
TRAINING AND TRAVEL	170	2,000	5,240	(1,250)	(1,364)	8,000	CDL classes
DUES AND SUBSCRIPTIONS	-	-	-	-	-	-	
PROFESSIONAL SERVICES	-	-	-	-	-	-	
UNIFORMS	1,395	1,343	1,636	1,636	1,785	1,700	Work shirts and hoodies
UTILITIES	-	-	-	-	-	-	
COMMUNICATIONS	566	552	840	468	511	840	stand by phone
RENTAL OF EQUIPMENT	-	345	364	-	-	360	Cylinder and settling agent rental
MAINTENANCE-EQUIPMENT	24,321	40,200	40,000	34,285	37,402	40,000	repair broken equipment and service
MAINTENANCE-VEHICLES	9,761	20,291	23,644	8,072	8,806	23,000	vehicle repairs and service
MAINTENANCE-BUILDINGS	502	431	8,279	4,047	4,415	2,000	doors, toilets, lights
MAINTENANCE-FACILITIES	213	-	1,000	457	499	61,000	Annual Cooperative Sidewalk Construction; Annual Cooperative Curb Cut Improvements; supplies for roads
Total Other Services & Charges	36,928	65,162	81,003	47,715	52,053	136,900	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	

Street Alley Fund (30)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
FACILITIES	-	-	-	-	-	-	
BOOKS	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
TRSF OUT: MAJOR THOROFARE	-	-	-	-	-	-	
TRSF OUT: CIP FUND	-	-	-	-	-	-	
TRSF OUT: GO BOND CONSTRUCTION	-	-	643,823	643,823	643,823	-	
Total Transfers Out	-	-	643,823	643,823	643,823	-	
Total Expenditures	617,624	681,688	1,482,188	1,263,871	1,320,239	987,753	
Total Income/(Deficit)	(36,896)	189,143	33,641	(276,036)	(286,633)	31,189	

30-Street & Alley Fund - Used to account for revenues received from gasoline excise, motor vehicle tax, and expenditures made for street maintenance and operations.

Cemetery Maintenance Fund (31)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	92,566	-	-	25,229	
MAINTENANCE	60,500	56,700	60,000	39,575	43,173	60,000	
LOT SALES	73,150	50,400	60,000	48,300	52,691	60,000	
Total Charges for Services	133,650	107,100	120,000	87,875	95,864	120,000	
INTEREST	963	3,204	2,500	1,141	1,245	1,800	Interest earned from investments
MISCELLANEOUS REVENUE	10	-	-	40	44	100	
SALE OF CAPITAL ASSETS	-	9,110	-	-	-	-	
Total Miscellaneous Revenue	10	9,110	-	40	44	100	
TRSF IN: GENERAL FUND	(270)	270	-	-	-	-	
TRSF IN: GENERAL FUND(SALES T	219,076	220,726	225,524	197,305	215,805	220,182	Transfer 2.5% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies
TRSF IN: SMA	155,000	155,000	162,200	133,330	162,200	210,000	Transfer from SMA For Operatons
Total Transfers In	373,806	375,996	387,724	330,635	378,005	430,182	
Total Revenues	508,429	495,409	602,790	419,691	475,157	577,311	
EXPENDITURES							
CEMETERY MAINTENANCE (3100)							
SALARIES	227,309	235,850	245,086	222,249	242,453	250,765	
OVERTIME	22,735	22,836	25,750	15,473	16,880	25,750	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	-	-	-	-	-	-	
SICK LEAVE INCENTIVE	2,957	3,510	4,800	3,627	3,957	4,800	
TENURE PAY	4,600	5,188	5,188	6,151	6,710	5,713	
CAR ALLOWANCE	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	1,565	1,569	1,860	1,430	1,560	1,560	
FICA TAX	15,533	16,092	17,360	14,252	15,548	15,547	
MEDICARE TAX	3,633	3,763	4,059	3,333	3,636	3,636	
EMPLOYEE INSURANCE	44,237	44,279	63,382	40,858	44,572	46,615	
WORKER'S COMPENSATION	10,668	10,823	11,735	9,914	10,815	11,735	
UNEMPLOYMENT	1,598	1,596	1,822	1,047	1,142	1,822	
RETIREMENT	7,810	8,258	7,269	7,292	7,955	7,801	
CONTRACT LABOR	96,040	106,840	106,840	90,300	98,509	-	
Total Personnel Services	438,684	460,604	495,151	415,926	453,737	375,744	
OFFICE SUPPLIES	53	104	130	66	72	130	Case Paper
JANITORIAL SUPPLIES	314	208	640	405	442	440	
CHEMICALS	4,924	815	8,900	2,351	2,565	8,900	Chemicals prices going up
OPERATIONAL SUPPLIES	996	1,193	1,400	967	1,055	1,400	
FUEL AND OIL	14,781	15,431	14,000	12,167	13,273	14,000	Fuel prices
MINOR TOOLS-STOCK	1,096	2,122	2,200	2,350	2,564	2,000	
SAFETY SUPPLIES	1,473	936	2,000	1,346	1,468	1,800	Get cover-alls
MINOR EQUIPMENT AND FURNISHING	3,952	2,072	4,400	156	170	5,000	
Total Materials & Supplies	27,589	22,881	33,670	19,808	21,609	33,670	
TRAINING AND TRAVEL	260	116	1,000	381	416	1,000	
DUES AND SUBSCRIPTIONS	228	106	230	225	245	230	
PROFESSIONAL SERVICES	-	-	2,500	965	1,053	102,800	Section 7 pinning and survey; Contracts for Easement and ROW Mowing.
ADVERTISING	-	-	100	55	60	100	
PRINTING	-	-	-	-	-	-	
UNIFORMS	209	343	1,150	1,096	1,196	1,150	
UTILITIES	10,727	9,090	11,500	9,165	9,998	11,500	
COMMUNICATIONS	-	-	-	-	-	-	
RENTAL OF EQUIPMENT	-	-	700	-	-	-	
MAINTENANCE-EQUIPMENT	12,785	17,184	16,500	15,001	16,365	16,500	
MAINTENANCE-VEHICLES	5,054	3,979	4,500	937	1,022	4,500	Cost of parts increased
MAINTENANCE-BUILDINGS	5,574	5,111	8,750	2,278	2,485	10,750	
MAINTENANCE-FACILITIES	10,522	11,774	12,000	11,408	12,445	10,000	Cost rock for roads
Total Other Services & Charges	45,360	47,703	58,930	41,511	45,285	158,530	
EQUIPMENT	-	-	-	6,290	6,862	-	
FURNITURE	-	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	

Cemetery Maintenance Fund (31)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
BOOKS	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	6,290	6,862	-	
TRANSFER OUT: GENERAL FUND	-	-	-	-	-	-	
TRSF OUT: CEMETERY CARE TRUST	16,706	13,388	15,000	10,628	15,000	9,000	15% of expected lot sales as per state law Title 8, Section 187
TRSF OUT: CIP FUND	-	-	-	-	-	-	
TRSF OUT: SERIES 2014 STR CAP	-	-	-	-	-	-	
Total Transfers Out	16,706	13,388	15,000	10,628	15,000	9,000	
Total Expenditures	528,340	544,575	602,751	494,163	542,493	576,944	
Total Income/(Deficit)	(19,910)	(49,166)	39	(74,472)	(67,336)	367	

31-Cemetery Maintenance Fund - Used to account for revenues received from sales tax (2.5% of the second and third penny), lot sales and charges for interment to be used for maintenance and operations of the cemetery. Additional monies are transferred

Hunting Fising (Lake) Fund (32)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	46,296	-	-	30,192	
SHORT/LONG	14	1	-	118	129	-	
FISH - ANNUAL PERMIT	24,799	21,432	30,000	12,538	13,678	25,000	
FISH PERMIT (ANNUAL VENDOR)	11,189	9,746	1,000	10,156	11,079	15,000	
HUNTING - ANNUAL PERMIT	350	470	700	710	775	1,200	
CAMPING INCOME	-	-	-	-	-	30,000	
CAMPING FEE (RV)	142	198	8,000	(406)	(443)	-	
CAMPING INCOME	6,922	18,592	-	17,201	18,765	-	
Total Charges for Services	43,415	50,438	39,700	40,317	43,982	71,200	
INTEREST	220	1,139	1,000	1,165	1,271	1,600	Interest earned from investments
CONCESSION (BAIT)	-	-	-	75	82	200	
MISCELLANEOUS REVENUE	(63)	(5)	-	(38)	(42)	-	
DONATIONS	-	-	-	324	353	500	
REIMBURSEMENTS	-	886	-	-	-	-	
Total Miscellaneous Income	(63)	881	-	361	394	700	
TRSF IN: SMA	-	25,000	10,000	8,330	10,000	-	
Total Transfers In	-	25,000	10,000	8,330	10,000	-	
	43,572	77,458	96,996	50,173	55,647	103,692	
EXPENDITURES							
HUNTING & FISHING (3200)							
SALARIES	-	-	-	-	-	-	
FICA TAX	-	-	-	-	-	-	
MEDICARE TAX	-	-	-	-	-	-	
WORKER'S COMPENSATION	-	-	-	-	-	-	
UNEMPLOYMENT	-	-	-	-	-	-	
CONTRACT LABOR	8,750	15,000	12,000	10,337	11,276	-	
COMMISSIONS	2,524	3,845	5,000	-	-	-	
Total Personnel Services	11,274	18,845	17,000	10,337	11,276	-	
JANITORIAL SUPPLIES	497	906	800	592	646	800	
CONCESSION SUPPLIES LAKE	-	-	4,500	1,497	1,633	2,000	
MINOR EQUIPMENT AND FURNISHING	-	180	100	30	33	500	
Total Materials & Supplies	497	1,086	5,400	2,119	2,312	3,300	
PROFESSIONAL SERVICES	-	2,250	2,500	1,724	1,881	2,500	
ADVERTISING	198	-	500	252	275	500	
PRINTING	1,300	1,010	2,000	1,289	1,406	2,000	
UTILITIES	8,744	9,794	15,000	10,231	11,161	15,000	
COMMUNICATIONS	1,081	1,261	1,500	1,327	1,448	1,000	
LEASE EXPENSE	210	210	250	-	-	250	
MAINTENANCE-EQUIPMENT	75	397	900	811	885	500	
MAINTENANCE-BUILDINGS	-	291	14,000	10,080	10,996	5,000	
MAINTENANCE-FACILITIES	2,495	13,220	9,000	7,886	8,603	20,000	
Total Other Services & Charges	14,103	28,433	45,650	33,600	36,655	46,750	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
FISH STOCKINGS	18,179	24,948	25,000	25,002	25,002	25,000	s/b Fish Stocking
Total Capital Outlay	18,179	24,948	25,000	25,002	25,002	25,000	
TRSF OUT: CIP FUND	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Expenditures	44,053	73,311	93,050	71,058	75,244	75,050	
	(481)	4,147	3,946	(20,885)	(19,598)	28,642	

32-Hunting & Fishing (Lake) Account - Used to account for revenues from hunting and fishing fees and other sources and expenditures made there from.

Golf Course Fund (33)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	412,334	-	-	436,488	
GOLF FEES	142,919	175,133	163,350	181,236	197,712	200,000	
GOLF MEMBERSHIPS REV	46,157	69,658	68,000	46,665	50,907	50,000	
CONCESSION SALES-ALCOHOL	27,758	32,181	27,500	34,004	37,095	-	
CONCESSION REVENUE	47,034	62,235	60,000	64,980	70,887	6,000	
SURCHARGE - PRO SHOP CAPITAL	46,473	54,083	49,000	51,040	55,680	61,005	
CART FEES	98,487	114,781	130,000	132,468	144,511	145,000	
DRIVING RANGE FEES	7,996	7,985	7,000	10,974	11,972	12,000	
Total Charges for Services	416,825	516,055	504,850	521,367	568,764	474,005	
INTEREST	2,478	14,713	6,500	12,287	13,404	13,500	Interest earned from investments
SHORT/LONG	495	1,341	-	353	385	-	
MISCELLANEOUS REVENUE	(51)	332	-	(459)	(501)	-	
PRO SHOP SALES	24,296	29,395	34,000	33,904	36,986	37,800	
REIMBURSEMENTS	835	4,415	-	970	1,058	500	
SALE OF EQUIPMENT	-	7,385	-	-	-	-	
CONTRIBUTED CAPITAL REVENUE	534,221	238,555	-	-	-	-	
Total Miscellaneous Revenue	559,795	281,424	34,000	34,768	37,929	38,300	
TRSF IN: SMA	395,000	395,000	305,000	254,170	305,000	301,000	
Total Transfer In	395,000	395,000	305,000	254,170	305,000	301,000	
Total Revenues	1,374,099	1,207,192	1,262,684	822,592	925,097	1,263,293	
EXPENDITURES							
GOLF COURSE (3300)							
SALARIES	384,398	447,729	482,216	375,030	409,124	488,127	
OVERTIME	6,270	5,887	7,000	20,040	21,862	7,000	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	1,864	4,552	-	-	-	-	
SICK LEAVE INCENTIVE	1,248	2,646	4,356	2,426	2,647	4,356	
TENURE PAY	5,808	6,201	6,200	6,082	6,635	5,113	
CAR ALLOWANCE	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	842	783	840	400	436	840	
FICA TAX	23,104	27,000	32,316	22,892	24,973	30,264	
MEDICARE TAX	5,403	6,314	7,557	5,354	5,841	7,078	
EMPLOYEE INSURANCE	84,460	93,011	116,852	82,858	90,391	102,357	
WORKER'S COMPENSATION	18,965	19,251	22,700	20,315	22,162	22,700	
UNEMPLOYMENT	2,756	3,390	3,445	3,291	3,590	3,036	
RETIREMENT	3,160	11,224	16,255	10,033	10,945	23,124	
CONTRACT LABOR	-	-	-	-	-	-	
COMMISSIONS	-	-	-	-	-	-	
Total Personnel Services	538,279	627,988	699,737	548,721	598,605	693,995	
OFFICE SUPPLIES	585	1,110	1,200	1,087	1,186	1,500	
JANITORIAL SUPPLIES	2,575	3,028	3,000	2,848	3,107	3,000	
CHEMICALS	37,495	22,518	31,000	29,844	32,557	47,500	
COFFEE AND CONCESSION SUPPLIES	59,675	79,970	82,500	76,885	83,875	-	
OPERATIONAL SUPPLIES	-	-	-	-	-	-	
PRO SHOP SUPPLIES -INVENTORY PURC	34,822	32,559	30,000	26,423	28,825	50,000	
FUEL AND OIL	21,586	23,292	28,000	16,611	18,121	28,000	
MINOR TOOLS-STOCK	991	1,602	1,500	734	801	4,000	
SAFETY SUPPLIES	755	1,480	2,000	1,621	1,768	4,500	
MINOR EQUIPMENT AND FURNISHING	1,970	2,721	5,000	889	970	5,000	
Total Materials & Supplies	160,454	168,279	184,200	156,942	171,209	143,500	
TRAINING AND TRAVEL	259	-	1,500	-	-	9,000	
DUES AND SUBSCRIPTIONS	3,649	1,365	2,250	1,371	1,496	2,500	
CREDIT CARD PROCESSING FEES	15,579	20,015	24,000	13,080	14,269	20,000	
PROFESSIONAL SERVICES	-	1,125	18,000	18,000	19,636	77,500	
ADVERTISING	-	234	-	-	-	-	
PRINTING	249	-	500	-	-	500	
UNIFORMS	1,039	1,393	2,000	158	172	5,000	
OTHER FEES & CHARGES	-	(31)	-	-	-	-	
UTILITIES	20,163	16,472	18,000	789	861	18,000	
COMMUNICATIONS	2,301	3,203	3,000	16,632	18,144	3,500	
RENTAL OF EQUIPMENT	700	1,217	2,600	2,876	3,137	-	
LEASE EXPENSE	-	-	-	255	278	-	

Golf Course Fund (33)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
MAINTENANCE-EQUIPMENT	16,351	19,826	19,925	15,414	16,815	20,000	
MAINTENANCE-VEHICLES	1,628	6,761	7,500	3,966	4,327	15,000	
MAINTENANCE-BUILDINGS	3,161	1,748	10,000	9,596	10,468	24,500	
MAINTENANCE-FACILITIES	29,505	38,988	26,000	29,082	31,726	35,000	
INSURANCE EXPENSE	-	-	-	-	-	-	
Total Other Services & Charges	94,583	112,318	135,275	111,219	121,330	230,500	
EQUIPMENT	7,137	-	-	-	-	105,000	Ventrac Tractor & Attachments
FURNITURE	-	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	90,000	90,000	Cart Path Rehabilitation
FACILITIES-CONTRACT	7,900	-	-	-	-	-	
DEPRECIATION EXPENSE	111,384	160,495	-	-	-	-	
AMORTIZATION EXPENSE	-	-	-	-	-	-	
LOSS ON SALE OF FIXED ASSETS	2,791	-	-	-	-	-	
Total Capital Outlay	129,212	160,495	-	-	90,000	195,000	
TRSF OUT: CIP FUND	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Expenditures	922,528	1,069,080	1,019,212	816,882	981,144	1,262,995	
Total Income/(Deficit)	451,570	138,112	243,472	5,710	(56,047)	298	

33-Golf Course Fund - Used to account for revenues received from fees and operational expenses associated with the golf course.

Library Fund (34)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	129,204	-	-	70,770	
GRANT-STATE AID	12,585	14,848	-	-	-	-	
GRANT-OK DEPT OF LIBRARIES	-	14,204	12,957	16,703	18,221	-	
GRANT - PRIVATE	1,500	-	1,350	1,350	1,473	-	
Total Intergovernmental Revenue	14,085	29,052	14,307	18,053	19,694	-	
RENTAL FEES	120	120	120	120	131	200	
BOOK FINES	539	491	500	565	616	650	
Total Fines & Fortietures	659	611	620	685	747	850	
INTEREST	635	3,299	100	3,226	3,519	3,000	Interest earned from investments
MISCELLANEOUS REVENUE	2,599	3,554	3,500	3,292	3,591	3,500	
DONATIONS	150	247	44,388	44,597	48,651	-	
Total Miscellaneous Revenue	2,748	3,801	47,888	47,889	52,243	3,500	
TRSF IN: GENERAL FUND	(270)	270	-	-	-	49,429	
TRSF IN: GENERAL FUND(SALES T	219,076	220,726	225,524	197,305	215,805	220,182	Transfer 2.5% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies
TRSF IN: SMA	190,000	250,000	240,000	200,000	240,000	260,000	Transfer from SMA for General Operations
Total Transfer In	408,806	470,996	465,524	397,305	455,805	529,611	
Total Revenues	426,933	507,758	657,643	467,158	532,008	607,731	
EXPENDITURES							
LIBRARY (3400)							
SALARIES	232,414	231,362	258,461	229,691	250,572	271,068	
OVERTIME	188	494	500	991	1,081	500	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	-	3,247	-	614	670	-	
SICK LEAVE INCENTIVE	-	-	-	-	-	-	
TENURE PAY	676	1,100	1,238	1,364	1,488	926	
CAR ALLOWANCE	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	-	-	-	-	-	-	
FICA TAX	14,071	14,267	16,026	13,297	14,506	16,806	
MEDICARE TAX	3,291	3,337	3,748	3,110	3,393	3,930	
EMPLOYEE INSURANCE	32,467	32,317	41,022	40,344	44,012	59,594	
WORKER'S COMPENSATION	10,414	10,571	12,333	10,455	11,405	12,333	
UNEMPLOYMENT	1,727	1,705	1,758	1,905	2,078	1,810	
RETIREMENT	2,074	2,868	5,303	4,014	4,379	5,403	
CONTRACT LABOR	16,740	19,251	35,857	36,262	39,559	-	
Total Personnel Services	314,061	320,519	376,246	342,047	373,142	372,370	
OFFICE SUPPLIES	12,770	14,519	20,619	15,291	16,681	24,459	
POSTAGE	1,197	-	730	730	796	1,000	
JANITORIAL SUPPLIES	2,203	2,136	2,761	1,033	1,127	4,761	
OPERATIONAL SUPPLIES	249	460	583	297	324	1,300	
MINOR TOOLS-STOCK	-	-	-	-	-	-	
SAFETY SUPPLIES	-	-	-	-	-	-	
SIGN SUPPLIES	-	-	-	-	-	-	
MINOR EQUIPMENT AND FURNISHING	643	470	8,093	7,440	8,116	4,700	
GRANT EXPENSE-OTHER LITERACY GRANT	140	-	350	341	372	-	
Total Materials & Supplies	17,202	17,585	33,136	25,132	27,417	36,220	
TRAINING AND TRAVEL	820	1,109	6,950	6,610	7,211	6,950	
TRAVEL & TRAINING - GRANTS	-	-	1,000	761	830	-	
TRAINING & TRAVEL-STATE AID	-	-	-	-	-	-	
DUES AND SUBSCRIPTIONS	19,937	20,679	22,514	19,232	20,980	29,341	
PROFESSIONAL SERVICES	-	-	3,450	3,450	3,764	39,201	
PROF SVCS-ENG (DESIGN, BID)	1,500	-	-	-	-	-	
PROF SVCS-ENG (CA & INSP)	-	4,400	4,281	4,281	4,670	902	
ADVERTISING	236	314	665	575	627	765	
PRINTING	25	150	-	-	-	150	
UTILITIES	28,629	26,539	29,000	23,686	25,839	32,000	
COMMUNICATIONS	-	-	1,200	-	-	1,200	
MAINTENANCE-EQUIPMENT	16,901	21,899	21,404	9,711	10,594	35,190	
MAINTENANCE-BUILDINGS	26,345	15,795	89,838	85,506	93,279	28,750	
MAINTENANCE-FACILITIES	777	3,147	3,850	3,850	4,200	14,375	
HEALTH INSURANCE	-	-	-	-	-	-	
Total Other Services & Charges	95,170	94,031	184,152	157,662	171,995	188,824	
EQUIPMENT	-	-	-	-	-	-	
EQUIPMENT-STATE AID GRANT	79	7,423	-	36	39	-	
FURNITURE	-	-	-	-	-	-	

Library Fund (34)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
FURNITURE-STATE AID GRANT	1,433	11,564	-	-	-	-	
FURNITURE-GRANT	16,450	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
LAND PURCHASES	-	-	-	-	-	-	
BOOKS	12,672	9,324	23,750	22,892	24,973	10,000	Purchase Books
BOOKS-STATE AID GRANTS	1,308	14,557	12,957	12,673	13,825	-	
Total Capital Outlay	31,941	42,867	36,707	35,601	38,838	10,000	
Total Expenditures	458,374	475,001	630,241	560,442	611,391	607,414	
Total Income/(Deficit)	(31,441)	32,757	27,402	(93,284)	(79,383)	317	

34-Library - Used to account for revenue received from sales tax (2.5% of the second and third penny), grants, fines and other sources for library maintenance and operations.

Parks Recreation Fund (35)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	147,362	-	-	309,042	
RECREATION PROGRAM INCOME	310	342	-	202	220	200	
ADMISSIONS	953	-	-	-	-	-	
Total Charges for Services	1,263	342	-	202	220	200	
INTEREST	728	3,767	300	4,776	5,210	4,700	Interest earned from investments
SHORT/LONG	1	1	-	-	-	-	
CONCESSIONS	2,096	4,077	2,000	1,539	1,679	2,250	
MISCELLANEOUS REVENUE	-	-	-	-	-	-	
REIMBURSEMENTS	7,487	11,950	152,230	158,541	172,954	50,000	
RENTAL INCOME	13,093	23,626	11,000	16,813	18,341	16,000	
Total Miscellaneous Revenue	22,677	39,654	165,230	176,893	192,974	68,250	
TRSF IN: GENERAL FUND	(540)	540	-	-	-	-	
TRSF IN: GENERAL FUND(SALES T	438,153	441,451	451,048	394,610	431,610	440,364	Transfer 5% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies
TRSF IN: SMA	305,000	410,000	415,000	345,830	415,000	404,000	
Total Transfers In	742,613	851,991	866,048	740,440	846,610	844,364	
Total Revenues	767,281	895,755	1,178,940	922,311	1,045,014	1,226,556	
EXPENDITURES							
RECREATION (3500)							
SALARIES	390,501	427,088	467,486	381,356	416,025	554,779	
OVERTIME	18,181	16,695	14,000	14,625	15,955	14,000	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	1,458	-	1,459	4,066	4,436	1,459	
SICK LEAVE INCENTIVE	2,402	2,906	4,100	2,715	2,962	4,100	
TENURE PAY	5,359	5,281	5,907	4,976	5,428	4,425	
CAR ALLOWANCE	3,611	3,621	3,600	3,300	3,600	3,600	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	963	966	960	880	960	960	
CAR WASH ALLOWANCE	-	18	-	-	-	-	
FICA TAX	25,226	27,317	30,443	23,493	25,629	34,394	
MEDICARE TAX	5,900	6,389	7,119	5,494	5,993	8,044	
EMPLOYEE INSURANCE	69,756	68,672	78,618	75,660	82,538	118,618	
WORKER'S COMPENSATION	17,822	18,091	21,500	18,910	20,629	21,500	
UNEMPLOYMENT	2,556	2,950	3,095	2,757	3,008	3,288	
RETIREMENT	14,672	18,332	11,898	20,777	22,666	18,656	
CONTRACT LABOR	39,923	42,865	64,000	54,270	59,204	-	
Total Personnel Services	598,328	641,189	714,185	613,279	669,032	787,823	
OFFICE SUPPLIES	511	554	600	577	629	600	Paper, pens, clipboards, staples, etc.
FILM AND PROCESSING	-	-	-	-	-	-	
JANITORIAL SUPPLIES	4,354	5,561	5,500	2,455	2,678	5,500	Toilet paper, paper towels, etc. for senior center, BTW, park restrooms
CHEMICALS	3,948	3,697	4,200	735	802	4,200	Round Up and weed control for fencelines and sand volleyball, mouse poison
COFFEE AND CONCESSION SUPPLIES	3,297	2,856	3,000	1,842	2,009	1,500	We'll have a MUCH smaller concession during BTW construction but it will increase from the current concession after opening
OPERATIONAL SUPPLIES	-	68	500	10	11	500	Misc. things that don't fit other places
FUEL AND OIL	16,886	19,770	20,000	15,147	16,524	20,000	Gas and oil for vehicles, mowers, tractors
PROMOTIONAL SUPPLIES	-	-	-	-	-	1,000	Park SWAG for events and handouts, transferred from printing
MINOR TOOLS-STOCK	255	422	300	159	173	300	
SAFETY SUPPLIES	3,142	1,870	5,000	4,136	4,512	3,000	Had to buy an AED last year, can decrease this year
RECREATIONAL SUPPLIES	6,795	4,229	6,500	6,146	6,705	6,500	Supplies for events, Rec. Road Show and BTW, replacement nets, etc.
EMPLOYEE MOTIVATIONAL SUPPLIES	-	461	500	52	57	500	Staff luncheons and morale booster gifts
MINOR EQUIPMENT AND FURNISHING	17,264	10,518	20,000	6,838	7,460	20,000	Office furnishings, larger maintenance equipment, new computers, will be some BTW office furnishings
Total Materials & Supplies	56,453	50,008	66,100	38,097	41,560	63,600	

Parks Recreation Fund (35)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
TRAINING AND TRAVEL	7,521	6,050	9,000	9,495	10,358	5,500	SWPRTI, ORPS, and other smaller luncheons/trainings such as Chamber Joint Civic Luncheon, Women's Luncheon, parking charges at INCOG, etc.
DUES AND SUBSCRIPTIONS	2,134	1,865	2,350	1,378	1,503	8,900	Add \$6,900 for RecDesk – after the first year, the annual fee is \$5,700 + normal dues and subscriptions such as ORPS and SWPRTI membership, Canva and Adobe subscriptions, recycling at senior center
PROFESSIONAL SERVICES	1,305	1,920	6,400	3,665	3,998	70,400	Bands and sound guy for events, playground inspections, face painters
ADVERTISING	186	330	500	199	217	-	
PRINTING	752	1,155	1,500	66	72	500	Move \$1,000 to 227: Promotional Supplies
UNIFORM CLEANINGH	884	1,094	1,500	1,150	1,255	1,500	Uniform items for staff for embroidery
SURVEY AND TITLE SEARCH	800	1,101	2,000	-	-	2,000	Survey fees for park development
MARKETING & SOCIAL MEDIA UTILITIES	-	-	-	-	-	500	Advertising
COMMUNICATIONS	80,165	77,831	90,000	66,000	72,000	90,000	Utilities for all park properties
RENTAL OF EQUIPMENT	783	1,005	2,000	1,313	1,432	2,000	cable service at BTW
LEASE EXPENSE	1,232	2,458	3,100	3,029	3,304	3,100	Portajohns, maintenance rentals (stump grinders), stages,
MAINTENANCE-EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-VEHICLES	7,059	10,471	9,000	4,747	5,179	9,000	Equipment repair, belts, blades, hoses, lubricant, bolts
MAINTENANCE-BUILDINGS	15,249	11,391	29,013	5,081	5,543	12,000	Tires, transmissions, vehicle and tractor upkeep
MAINTENANCE-FACILITIES	22,564	32,261	133,185	16,512	18,013	25,000	HVAC units, new doors, misc repair equipment
MAINTENANCE-FAC (HERITAGE)	19,818	42,736	87,033	51,240	55,898	60,000	Maintenance on facilities that aren't buildings (playgrounds, fields, etc.)
HEALTH INSURANCE	782	53	3,000	-	-	3,000	Rubber safety surface
Total Other Services and Charges	161,235	191,720	379,581	163,875	178,773	293,400	
EQUIPMENT	16,823	-	-	-	-	81,131	Kubota Tractor; 83x20 Tandem Axel Tilt Bed Trailer; RTV
FURNITURE	-	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	5,216	-	-	-	-	-	
LAND PURCHASES	427	-	-	-	-	-	
DEPRECIATION EXPENSE	-	-	-	-	-	-	
FORESTRY GRANT	-	-	-	-	-	-	
Total Capital Outlay	22,466	-	-	-	-	81,131	
LEASE PAYMENTS	-	-	-	-	-	-	
Total Debt Service	-	-	-	-	-	-	
TRSF OUT: CIP FUND	-	-	-	-	-	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Expenditures	838,483	882,917	1,159,866	815,251	889,365	1,225,954	
Total Income/(Deficit)	(71,202)	12,838	19,074	107,060	155,650	602	

35-Parks and Recreation - Used to account for revenue received from sales tax (5% of the second and third penny), and from other sources to be used for parks and leisure services.

Aquatics Fund (36)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	86,089	-	-	64,612	
RENTAL FEES	6,578	7,032	12,000	4,197	4,579	12,000	Rental of Swimming Pool for Parties
CONCESSION REVENUE	21,974	20,033	33,000	5,445	5,940	33,000	Revenues derived from the sale of snacks
SWIMMING POOL FEES	53,105	55,086	60,000	16,522	18,024	60,000	Pool Entry
ACQUATICS PROGRAM INCOME	-	679	7,000	553	603	7,000	Swimming Lessons
SEASON PASSES	3,328	2,731	7,000	2,389	2,606	7,000	Pool Entry
Total Charges for Services	84,985	85,561	119,000	29,106	31,752	119,000	
INTEREST	193	2,941	60	1,881	2,052	2,000	Interest earned from investments
SHORT/LONG	(13)	237	-	139	152	-	
MISCELLANEOUS REVENUE	5	410	-	(13)	(14)	-	
REIMBURSEMENTS	-	-	17,685	17,685	19,293	-	
Total Miscellaneous Revenues	(8)	647	17,685	17,811	19,430	-	
TRSF IN: SMA	90,000	120,000	35,000	29,170	35,000	34,000	Transfer from SMA for operations
Total Transfers In	90,000	120,000	35,000	29,170	35,000	34,000	
Total Revenues	175,171	209,149	257,834	77,968	88,234	219,612	
EXPENDITURES							
AQUATIC CENTER (3600)							
SALARIES	44,130	57,595	80,000	34,835	38,002	80,000	
OVERTIME	2,371	2,013	2,500	6	7	2,500	
FICA TAX	2,883	3,640	6,175	2,140	2,335	6,175	
MEDICARE TAX	674	851	1,200	501	547	1,200	
EMPLOYEE INSURANCE	-	-	-	-	-	-	
WORKER'S COMPENSATION	3,810	3,963	5,447	3,236	3,530	5,447	
UNEMPLOYMENT	463	547	1,000	568	620	905	
RETIREMENT	-	-	-	-	-	-	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	54,332	68,609	96,322	41,286	45,039	96,227	
OFFICE SUPPLIES	90	269	350	355	387	200	Office supplies for pool office, register tape, etc.
JANITORIAL SUPPLIES	816	644	1,200	1,062	1,159	600	Toilet paper, paper towels, cleaning supplies for pool
CHEMICALS	23,389	19,041	28,500	26,329	28,723	30,000	Chlorine and other chemicals required to run pool
CONCESSION SUPPLIES	14,154	7,879	14,850	1,421	1,550	16,000	Prepackaged items, mostly from Sams, to sell at pool concession
SAFETY SUPPLIES	591	3,208	1,000	925	1,009	1,000	Lifeguard tubes, first aid supplies, lifeguard packs, life jackets, etc.
RECREATIONAL SUPPLIES	-	40	50	35	38	50	Toys for pool
EMPLOYEE MOTIVATIONAL SUPPLIES	61	195	200	136	148	200	Occasional pizza party, or the like, for seasonal staff
MINOR EQUIPMENT AND FURNISHING	2,731	1,987	7,950	1,628	1,776	8,000	Swim lesson equipment, lifeguard chairs, chaise lounge chairs, etc.
Total Materials & Supplies	41,832	33,262	54,100	31,891	34,790	56,050	
TRAINING AND TRAVEL	260	93	2,450	1,734	1,892	1,000	Lifeguard and First Aid training for seasonal staff
DUES AND SUBSCRIPTIONS	200	513	450	223	243	600	Facility permits from Health Department
CREDIT CARD PROCESSING FEES	4,600	4,647	9,000	5,309	5,792	9,000	Credit card processing fees
PROFESSIONAL SERVICES	-	-	300	659	719	300	Consultant fees for sound equipment
ADVERTISING	-	-	100	-	-	100	Facebook ads for pool
PRINTING	-	65	50	35	38	50	Printing of Punch Cards
UNIFORMS	449	331	450	-	-	450	Seasonal Staff uniform shirts
UTILITIES	10,524	8,401	15,000	6,109	6,664	15,000	Utilities at Aquatic Center
COMMUNICATIONS	-	-	-	-	-	-	
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	1,895	10,812	14,000	9,887	10,786	20,000	Maintenance of pool pumps and other equipment
MAINTENANCE-BUILDINGS	285	886	20,346	19,507	21,280	2,500	Maintenance of office, restroom building, canopies
MAINTENANCE-FACILITIES	2,269	41,703	14,839	4,747	5,179	9,000	Maintenance of aquatic center
HEALTH INSURANCE	-	-	-	-	-	-	
Total Other Services & Charges	20,482	67,451	76,985	48,210	52,593	58,000	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
TRFS OUT: SMA	-	-	-	-	-	-	
TRANSFER OUT: PARKS & REC SERVICE	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Expenditures	116,646	169,322	227,407	121,387	132,422	210,277	
Total Income/(Deficit)	58,525	39,827	30,427	(43,419)	(44,188)	9,335	

36-Aquatics Fund - Used to account for revenues received from donations and charges for services for swimming pool expenditures.

Resid. Park/Rec. Construction Fund (37)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	106,245	-	-	130,966	
RESIDENTIAL CONSTRUCTION PARK & REC F SHORT/LONG	-	-	-	-	-	-	
Total Miscellaneous	-	-	-	-	-	-	
INTEREST	506	2,778	50	2,309	2,519	2,500	Interest earned from investments
TRFSR IN: GENERAL FUND	65,500	16,500	20,000	9,300	20,000	20,000	Transfer funds which are collected and recorded in the general fund for Residential Park Construction
Total Transfers In	65,500	16,500	20,000	9,300	20,000	20,000	
Total Revenues	66,006	19,278	126,295	11,609	22,519	153,466	
EXPENDITURES							
PARK & REC CAPITAL IMP FUND (3735)							
PROFESSIONAL SERVICES	-	-	-	-	-	-	
MAINTENANCE-FACILITIES	-	-	-	-	-	-	
Total Other Services & Charges	-	-	-	-	-	-	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
BUILDING AND FIXTURES FACILITIES	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
TRFS OUT: SMA	-	-	-	-	-	-	
TRANSFER OUT: PARKS & REC SERVICES	-	-	-	-	-	-	
TRANSFER OUT: PARKS DEVELOPMENT FUNI	-	-	-	-	-	100,000	Transfer to Park Development for the purpose of constructing a new Splash Pad
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
TRSF OUT: STREET IMPR SALES TAX	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	100,000	
FACILITIES	34,900	-	-	-	-	-	
Total Capital Outlay	34,900	-	-	-	-	-	
Total Expenditures	34,900	-	-	-	-	100,000	
Total Surplus/Deficit	31,106	19,278	126,295	11,609	22,519	53,466	

37-Restricted Construction Park & Recreation Fund - Used to account for revenue received and expenditures made exclusively for the acquisition of new park lands and/or capital and maintenance improvements of such parks.

Park Development Fund (38)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	172,368	-	-	235,004	
INTEREST	532	3,790	5,000	4,076	4,447	4,100	Interest earned from investments
Total Interest Income	532	3,790	5,000	4,076	4,447	4,100	
MISCELLANEOUS REVENUE	-	-	-	-	-	-	
DONATIONS	-	-	-	-	-	-	
Total Miscellaneous Income	-	-	-	-	-	-	
TRSF IN: RESID PARK CONST. FUND	-	-	-	-	-	100,000	Transfer in from Residentail Park Construction Fund for the purpose of constructing a new splash pad.
TRSF IN: HOTEL/MOTEL TAX FUND	48,902	57,999	51,563	45,787	51,563	58,125	18.75% of Annual Hotel/Motel Tax Collections are transferred to the Park and Recreation Development Fund for park system improvements
Total Transfers In	48,902	57,999	51,563	45,787	51,563	158,125	
Total Revenues	49,434	61,789	228,931	49,863	56,010	397,229	
EXPENDITURES							
PARK DEVELOPMENT (3800)							
PROFESSIONAL SERVICES	-	-	-	-	-	-	
Total Other Services & Charges	-	-	-	-	-	-	
EQUIPMENT	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	31,000	-	-	-	-	375,000	Splash Pad @ Kelley Lane Park; Annual Trail System Upgrades
LAND PURCHASES	-	-	-	-	-	-	
Total Capital Outlay	31,000	-	-	-	-	375,000	
Total Park Development Expenditures	31,000	-	-	-	-	375,000	
PARK DEVELOPMENT (3835)							
TRSF IN: HOTEL/MOTEL TAX FUND	-	-	-	-	-	-	
TRFS OUT: SMA	-	-	-	-	-	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
TRSF OUT: GRANTS & AID	100,000	-	-	-	-	-	
Total Transfers Out	100,000	-	-	-	-	-	
Total Park Development Expenditures	100,000	-	-	-	-	-	
Total Expenditures	131,000	-	-	-	-	375,000	
Total Income/(Deficit)	(81,566)	61,789	228,931	49,863	56,010	22,229	

38-Park Development Fund - Used to account for revenue received from the Hotel/Motel Tax and expenditures for the acquisition of new park lands and/or making capital improvements to parks.

Economic Development Sales Tax Fund (39)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	2,166,442	-	-	2,596,559	
SALES TAX	385,409	347,650	350,000	334,990	369,418	377,058	Tulsa County Sales Tax which is dedicated to the economic development with the City of Sapulpa which is located in Tulsa County.
INTEREST	9,903	56,951	50,000	55,488	60,532	40,000	Interest earned from investments
Total Revenues	395,313	404,601	2,566,442	390,478	429,950	3,013,617	
EXPENDITURES							
ECON DEV SALES TAX (3910)							
PROF SVCS-ENG (DESIGN, BID)	77,194	124,761	-	-	-	-	
INVESTIGATION SERVICES	-	439	-	-	-	-	
Total Other Services & Charges	77,194	125,200	-	-	-	-	
FACILITIES	-	-	500,000	-	-	500,000	Economic Development
Total Capital Outlay	-	-	500,000	-	-	500,000	
Total Expenditures	77,194	125,200	500,000	-	-	500,000	
Total Surplus/Deficit	318,118	279,401	2,066,442	390,478	429,950	2,513,617	

39-Economic Development Sales Tax - Used to account for revenues received from ½ cent dedicated sales tax (only effective for the portion of Sapulpa in Tulsa County) for promotion of economic development in said area.

Fire Cash CIP Fund (40)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	320,646	-	-	382,594	
RESCUE AND RECOVERY REV	-	4,561	-	6,252	6,820	6,900	
INTEREST	2,002	9,366	1,000	7,513	8,196	8,000	Interest earned from investments
TRSF IN: GENERAL FUND	(270)	270	-	-	-	-	
TRSF IN: GENERAL FUND(SALES T	219,076	220,726	225,524	197,305	215,805	220,182	Transfer 2.5% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies
Total Transfers In	218,806	220,996	225,524	197,305	215,805	220,182	
Total Revenues	220,808	234,922	547,170	211,070	230,821	617,676	
EXPENDITURES							
FIRE CASH (4000)							
PROFESSIONAL SERVICES	-	-	-	-	-	-	
Total Other Services & Charges	-	-	-	-	-	-	
EQUIPMENT	61,605	110,390	150,000	74,485	81,256	150,000	Up to 12 sets of new Bunker gear, we have a system that replaces bunker gear at least every 5 years by purchasing a limited number every year. This is also used to purchase new gear for new hires.
FURNITURE	8,426	-	30,000	160	175	30,000	New station furniture including recliners, mattress and any appliances that may need to be replaced in the budget year.
VEHICLES	51,788	-	70,000	52,513	57,287	70,000	One staff vehicle is purchased every year out of this account. It is on a rotation and a vehicle is kept for 6 years before a new vehicle is purchased to replace it.
BUILDING AND FIXTURES	56,549	24,750	-	-	-	-	
FACILITIES	-	-	70,000	11,050	12,055	70,000	This account is used for any major station repairs, anticipated repairs for 25-26 new roofs for Central Station and Station #2, Exterior Painting and landscaping.
LAND PURCHASES	-	-	-	-	-	-	
BOOKS	1,885	-	5,000	-	-	5,000	This account is used to support the training division, It is not used as much since most stuff has gone to a digital platform
Total Capital Outlay	180,253	135,140	325,000	138,208	150,772	325,000	
BOND EXPENSE INTEREST	-	-	-	-	-	-	
Total Debt Service	-	-	-	-	-	-	
TRSF OUT: GENERAL FUND	-	-	-	-	-	20,000	Transfer to Gen Fund for Spillman Maintenance Contract
TRSF OUT: SAPULPA DEVELOPMENT FUND	-	-	-	-	-	185,596	Transfer to SDA for fire training center debt service
TRSF OUT: CIP FUND	20,000	20,000	20,000	16,670	20,000	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
TRSF OUT: G.O. BOND CONSTR	-	-	-	-	-	-	
Total Transfers Out	20,000	20,000	20,000	16,670	20,000	205,596	-
Total Expenditures	200,253	155,140	345,000	154,878	170,772	530,596	
Total Income/(Deficit)	20,555	79,783	202,170	56,192	60,049	87,080	

40-Fire Cash - Used to account for revenue received from sales tax (2.5% of the second and third penny), and for expenditures for fire capital improvements.

Police Cash CIP Fund (41)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	106,980	-	-	23,159	
INTEREST	857	1,319	1,200	1,097	1,171	1,800	Interest earned from investments
MISCELLANEOUS REVENUE	-	7,247	-	-	-	-	
REIMBURSEMENTS	-	50,175	-	-	-	-	
Total Miscellaneous Income	-	57,422	-	-	-	-	
TRSF IN: GENERAL FUND	(270)	270	-	-	-	-	
TRSF IN: GENERAL FUND(SALES T	219,076	220,726	225,524	162,500	215,805	220,182	Transfer 2.5% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies
TRSF IN: FED SEIZED & FORFEITURE	29,873	19,401	-	-	-	-	
Total Transfers In	248,680	240,397	225,524	162,500	215,805	220,182	
Total Revenues	249,536	299,138	333,704	163,597	216,976	245,141	
EXPENDITURES							
POLICE CASH (4100)							
PROFESSIONAL SERVICES	1,115	-	-	-	-	-	
MAINTENANCE-VEHICLES	-	-	-	-	-	-	
Total Other Services & Charges	1,115	-	-	-	-	-	
EQUIPMENT	97,523	85,251	66,686	105,496	115,087	83,000	Purchase equipment/stripping packages for the 3 new Dodge Durangos. It is estimated to be around \$25,000 per vehicle but we will not know for certain until those new vehicles are received and quotes are obtained for the equipment. We are told that pricing for the equipment changes fairly often and it may not be until December when we get our new cars delivered. We will get new quotes at that time. Any remaining money in this account will be used as needed for any other type of equipment needs.
FURNITURE	-	-	-	-	-	-	
VEHICLES	237,116	214,702	153,000	152,992	166,900	142,000	To purchase 3-new 2025 Dodge Durango police package vehicles.
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
BOOKS	-	-	-	-	-	-	
AMORTIZATION EXPENSE	-	-	-	-	-	-	
Total Capital Outlay	334,639	299,953	219,686	258,488	281,987	225,000	
BOND EXPENSE INTEREST	-	-	-	-	-	-	
Total Debt Service	-	-	-	-	-	-	
TRSF OUT: GENERAL FUND	-	-	-	-	-	20,000	Transfer to Gen Fund for Spillman Maintenance Contract
TRFS OUT: SMA	-	-	-	-	-	-	
TRSF OUT: CIP FUND	20,000	20,000	20,000	16,670	20,000	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
Total Transfers Out	20,000	20,000	20,000	16,670	20,000	20,000	-
Total Expenditures	355,754	319,953	239,686	275,158	301,987	245,000	
Total Income/(Deficit)	(106,218)	(20,814)	94,018	(111,561)	(85,011)	141	

41-Police Cash - Used to account for revenue received from sales tax (2.5% of the second and Third penny), and for expenditures for police capital improvements.

Fed. Seized Forfeiture Fund (42)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	13,328	-	-	3,013	
INTEREST	426	1,444	500	299	326	-	Interest earned from investments
Total Interest	426	1,444	500	299	326	-	
MISC REVENUE	-	-	-	2,098	2,098	-	
Total Miscellaneous	-	-	-	2,098	2,098	-	
Total Revenues	426	1,444	13,828	2,397	2,424	3,013	
EXPENDITURES							
FED SEIZED & FORTEIT (4200)							
SAFETY SUPPLIES	-	-	-	-	-	-	
Total Materials & Supplies	-	-	-	-	-	-	
TRAINING AND TRAVEL	-	-	-	-	-	-	
PROFESSIONAL SERVICES	-	-	-	-	-	-	
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
Total Other Services & Charges	-	-	-	-	-	-	
EQUIPMENT	18,299	5,544	13,000	13,000	13,000	3,013	Miscellaneous Police Equipment
VEHICLES	-	20,525	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
Total Capital Outlay	18,299	26,069	13,000	13,000	13,000	3,013	
TRANSFER OUT: GENERAL FUND	-	-	-	-	-	-	
TRSF OUT: POLICE SALES TAX	29,873	19,401	-	-	-	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
Total Transfers Out	29,873	19,401	-	-	-	-	
Total Expenditures	48,173	45,470	13,000	13,000	13,000	3,013	
Total Income/(Deficit)	(47,747)	(44,027)	828	(10,603)	(10,576)	0	

42-Federal Seized & Forfeitures - Used to account for monies received from federal drug seizures. All monies and property received must be used for law enforcement purposes only.

Cemetery Care Trust Fund (43)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	116,531	-	-	134,387	
INTEREST	456	2,983	3,000	2,496	2,723	3,000	Interest earned from investments
TRSF IN: CEM MAINT FUND	16,706	13,388	15,000	10,628	15,000	9,000	15% of expected lot sales as per state law Title 8, Section 187
	16,706	13,388	15,000	10,628	15,000	9,000	
Total Revenues	17,162	16,371	134,531	13,124	17,723	146,387	
EXPENDITURES							
CEMETERY CARE TRUST (4300)							
PROFESSIONAL SERVICES	-	-	-	-	-	-	
PRINTING	-	-	-	-	-	-	
MAINTENANCE-FACILITIES	-	-	-	-	-	-	
Total Other Services & Charges	-	-	-	-	-	-	
EQUIPMENT	-	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
LAND PURCHASES	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
TRSF OUT: CIP FUND	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	-	
Total Income/(Deficit)	17,162	16,371	134,531	13,124	17,723	146,387	

43-Cemetery Perpetual Care Fund - Used to account for revenues received from 12.5% of cemetery lot sales and interments. Per state statute, the principle can only be used for the purchase of land and for making permanent capital improvements. The interest can be used for improving, caring for and embellishing lots, walks, drives, parks and other improvements in such cemeteries, and maintenance of office and care of records.

Major Thorofare Fund (44)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	824,169	-	-	795,505	
INTEREST	4,138	23,025	20,000	11,084	12,092	15,000	Interest earned from investments
REIMBURSEMENTS	-	24,300	27,700	27,700	30,218	20,000	
TRSF IN: GENERAL FUND	(540)	540	-	-	-	-	
TRSF IN: GENERAL FUND(SALES T	438,153	441,451	451,048	394,610	431,610	440,364	Transfer 5% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies
Total Transfers In	437,613	441,991	451,048	394,610	431,610	440,364	
Total Revenues	441,751	489,316	1,322,917	433,394	473,920	1,270,869	
EXPENDITURES							
MAJOR THOROFARE (4430)							
FUEL AND OIL	-	-	-	-	-	-	
SIGN SUPPLIES	6,618	7,929	15,000	6,923	7,552	15,000	Repair broken signs & new sign requests
Total Materials and Supplies	6,618	7,929	15,000	6,923	7,552	15,000	
FREIGHT CHARGES	-	-	-	-	-	-	
PROFESSIONAL SERVICES	-	-	-	-	-	-	
ADVERTISING	-	-	-	-	-	-	
PRINTING	-	-	-	-	-	-	
SURVEY AND TITLE SEARCH	-	-	-	-	-	-	
UTILITIES	182,142	192,136	180,000	180,791	197,227	180,000	Expressway lights
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	-	-	27,700	-	-	27,000	
MAINTENANCE-FACILITIES	135,649	223,751	238,600	220,078	240,085	250,000	Road repair, signal repair, ice & snow removal,
CONTINGENCY	46,975	85,637	146,400	52,980	57,796	180,000	Contingency for emergency repairs
Total Other Services & Charges	364,766	501,524	592,700	453,849	495,108	637,000	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
TRANSFER OUT: GENERAL FUND	-	-	-	-	-	-	
TRFS OUT: SMA	-	-	-	-	-	-	
TRANSFER OUT: STOWMWATER	-	-	-	-	-	-	
TRANSFER OUT: STREET & ALLEY	-	-	-	-	-	550,000	Transfer for Major Throofare Street repair and
TRSF OUT: CIP FUND	-	-	-	-	-	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
TRSF OUT: G.O. BOND CONSTR	-	-	-	-	-	-	
TRSF OUT: SERIES 2004 CIP	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	550,000	-
Total Expenditures	371,385	509,452	607,700	460,772	502,660	1,202,000	
Total Income/(Deficit)	70,366	(20,136)	715,217	(27,378)	(28,741)	68,869	

44-Major Thoroughfare Fund - Used to account for revenue received from sales tax (5% of the second & third penny), and expenditures for major thoroughfares.

Capital Improvement/Project Fund (45)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	77,844	-	-	71,784	
INTEREST	4,235	4,258	3,500	11,255	12,278	15,000	Interest earned from investments
DONATIONS	88,148	-	-	-	-	-	
SALE OF CAPITAL ASSETS	21,230	-	-	-	-	-	
LOAN PROCEEDS	-	-	-	-	-	-	
Total Miscellaneous Revenue	109,378	-	-	-	-	-	
GRANT REVENUE	244,850	-	-	-	-	-	
TRSF IN: GENERAL FUND	(1,079)	421,479	382,370	-	382,370	-	
TRSF IN: GENERAL FUND(SALES T	876,305	882,903	902,096	789,220	863,219	880,729	Transfer 10% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies
TRSF IN: SMA FUND	-	-	1,335,777	-	-	-	
TRSF IN: FIRE CASH FUND	20,000	20,000	20,000	16,670	20,000	-	
TRSF IN: POLICE CASH FUND	20,000	20,000	20,000	16,670	20,000	-	
TRSF IN: SDA FUND	-	-	-	-	-	-	
TRSF IN: WATER & SEWER IMPROVEMENT FUND	1,373,102	-	-	-	-	-	
Total Transfers In	2,288,328	1,344,382	2,660,243	822,560	1,285,589	880,729	
Total Revenues	2,646,791	1,348,640	2,741,587	833,815	1,297,867	967,512	
EXPENDITURES							
CAPITAL IMPROVMENTS (4500)							
GARAGE - EQUIPMENT	-	-	-	-	-	-	
GARAGE - VEHICLES	49,405	-	-	-	-	-	
GARAGE - BUILDING AND FIXTURES	-	-	-	-	-	-	
FIRE - EQUIPMENT	28,366	-	180,000	155,776	169,937	-	
FIRE - VEHICLES	-	-	-	-	-	-	
FIRE - BUILDING AND FIXTURES	-	-	-	-	-	-	
FIRE - FACILITIES	-	-	-	-	-	-	
POLICE - EQUIPMENT	50,241	-	20,000	-	-	-	
POLICE - FURNITURE	-	-	-	-	-	-	
POLICE - VEHICLES	-	80,000	-	19,900	19,900	213,000	Police Cars and equipment for cars
POLICE - BUILDING AND FIXTURES	-	-	-	-	-	-	
POLICE - LEASE PAYABLE - FMCC	-	-	-	-	-	-	
POLICE - NOTE PAYMENTS	106,725	106,725	106,725	106,725	116,427	-	
ANIMAL CONTROL - VEHICLES	-	-	-	-	-	-	
ANIMAL CONTROL - BUILDING AND FIXTURES	86,279	2,504	24,000	-	24,000	-	
EQUIPMENT	-	-	-	-	-	-	
VEHICLES	-	-	31,247	48,742	48,742	-	
EQUIPMENT	-	-	-	-	-	-	
VEHICLES	-	-	31,247	48,742	48,742	-	
VEHICLES	-	-	-	-	-	-	
UTILITY SERVICES - EQUIPMENT	15,895	6,396	-	-	-	-	
UTILITY SERVICES - VEHICLES	-	-	-	-	-	-	
UTILTY SERVICES - FACILITIES	-	-	-	-	-	-	
WATER TREATMENT - VEHICLES	-	-	-	-	-	-	
WATER TREATMENT - BUILDING AND FIXTURES	-	-	500,000	-	-	-	
WASTEWATER TREAT - EQUIPMENT	-	-	-	-	-	-	
WASTEWATER TREAT - VEHICLES	-	-	-	-	-	-	
WASTEWATER TREAT - FACILITIES	-	-	835,777	56,343	56,343	-	
UTILITY MAINTENANCE - FACILITIES	-	-	-	-	-	-	
UTILITY MAINTENANCE - EQUIPMENT	-	24,988	-	-	-	400,000	Replacement of South Lift Station Generator
UTILITY MAINTENANCE - VEHICLES	-	-	55,000	51,295	51,295	-	
STREET & ALLEY - SURVEY AND TITLE SEARCH	-	-	-	-	-	-	
STREET & ALLEY - EQUIPMENT	275,161	70,902	-	-	-	-	
STREET & ALLEY - VEHICLES	-	-	263,935	260,977	260,977	65,000	One ton 4x4 Truck
STREET & ALLEY - BUILDING AND FIXTURES	-	-	-	-	-	-	
CEMETERY - EQUIPMENT	106,921	64,205	87,000	85,150	85,150	-	
CEMETERY - VEHICLES	-	69,387	-	-	-	-	

Capital Improvement/Project Fund (45)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
GOLF COURSE - FACILITIES	-	-	-	-	-	-	
GOLF COURSE - EQUIPMENT	340,420	128,101	80,000	54,224	54,224	56,720	Forestry Cutter; Brushcat; Dozer Blade
GOLF COURSE - VEHICLES	-	-	-	-	-	-	
GOLF COURSE - BUILDING AND FIXTURES	-	-	-	-	-	-	
GOLF COURSE - FACILITIES	44,250	-	-	-	-	59,000	Bridge Decking Replacement & Painting
GOLF COURSE -FACILITIES - CONTRACT	-	-	-	-	-	-	
GOLF COURSE - NOTE PAYMENTS	11,595	-	-	-	-	-	
LIBRARY - EQUIPMENT	-	17,794	-	-	-	-	
LIBRARY - BUILDING AND FIXTURES	17,527	-	-	-	-	-	
LIBRARY - EQUIPMENT	-	-	-	-	-	13,500	Replace Library Server
LIBRARY - FACILITIES	-	-	28,385	27,455	27,455	60,448	Carpet Replacement; Parking Lot Rehabilitation
LIBRARY - BOOKS	-	-	-	-	-	-	
PARK & REC - PROFESSIONAL SERVICES	-	-	-	-	-	-	
PARK & REC -ADVERTISING	-	-	-	-	-	-	
PARK & REC -EQUIPMENT	94,380	66,513	30,000	31,858	31,858	-	
PARK & REC -VEHICLES	-	40,078	-	-	-	-	
PARK & REC -BUILDING AND FIXTURES	8,440	-	-	-	-	-	
PARK & REC -FACILITIES	322,426	-	40,000	22,121	22,121	-	
PARK & REC -LAND PURCHASES	-	-	-	-	-	-	
WTR SWR MAINTENANCE - PROFESSIONAL SERVICES	-	-	-	-	-	-	
WTR SWR MAINTENANCE - PROF SVCS- ENG (DESIGN, BID)	244,850	7,000	-	-	-	-	
WTR SWR MAINTENANCE - PROF SVCS- ENG (CA & INSP)	2,096	-	-	-	-	-	
WTR SWR MAINTENANCE - EQUIPMENT	-	-	-	-	-	-	
WTR SWR MAINTENANCE - VEHICLES	-	42,980	-	-	-	-	
WTR SWR MAINTENANCE - BUILDING AND FIXTURES	-	-	-	-	-	-	
WTR SWR MAINTENANCE - FACILITIES- CONTRACT	24,825	-	-	-	-	-	
NON - DEPARTMENTAL - PROFESSIONAL SERVICES	-	-	30,400	30,400	30,400	-	
NON - DEPARTMENTAL - CONTINGENCY	-	-	-	-	-	-	
NON - DEPARTMENTAL - EQUIPMENT	-	-	127,870	-	-	-	
NON - DEPARTMENTAL - FURNITURE	-	-	-	-	-	-	
NON - DEPARTMENTAL - VEHICLES	-	-	-	-	-	-	
NON - DEPARTMENTAL - BUILDING AND FIXTURES	59,183	-	20,000	6,355	6,355	-	
NON - DEPARTMENTAL - FACILITIES	-	250,000	250,000	250,000	250,000	-	
NON - DEPARTMENTAL - TSFR OUT: SWR SYS & DEV	1,373,102	350,000	-	-	-	-	
Total Expenditures	3,262,087	1,327,572	2,741,586	1,256,064	1,303,927	867,668	
Total Income/(Deficit)	(615,296)	21,068	1	(422,249)	(6,059)	99,844	

45-Capital Improvement Fund - Used to account for revenue received from sales tax (10% of the second and third penny), and other sources and expenditures for capital improvements in an amount of \$9,000 or greater in value with an estimated life of three

Water Sewer Sales Tax Fund (46)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	416,110	-	-	278,046	
INTEREST	1,740	8,118	2,500	5,087	5,549	6,500	Interest earned from investments
REIMBURSEMENTS	5,715	14,455	4,925	7,925	8,645	6,500	
SALE OF CAPITAL ASSETS	-	2,700	-	-	-	-	
Total Miscellaneous Revenue	5,715	17,155	4,925	7,925	8,645	6,500	
TRSF IN: GENERAL FUND	(1,079)	1,079	-	-	-	-	
TRSF IN: GENERAL FUND(SALES T	876,305	882,903	902,096	789,220	863,219	880,729	Transfer 10% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies
TRSF IN: SMA	125,000	175,000	-	-	-	211,100	Transfer from general operations
Total Transfers In	1,000,226	1,058,982	902,096	789,220	863,219	1,091,829	
Total Revenues	1,007,681	1,084,255	1,325,631	802,232	877,414	1,382,874	
EXPENDITURES							
UTILITY MAINTENANCE (4600)							
SALARIES	470,364	443,789	511,700	373,586	407,548	455,790	
OVERTIME	50,589	46,921	57,000	45,394	49,521	57,000	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	957	33,241	-	3,720	4,058	-	
SICK LEAVE INCENTIVE	1,503	-	3,372	-	-	3,372	
TENURE PAY	7,538	4,501	7,889	3,788	4,132	4,838	
FOUL WEATHER PAY	-	-	-	-	-	-	
CAR ALLOWANCE	-	-	-	-	-	-	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	4,092	3,261	4,800	2,260	2,465	4,800	
FICA TAX	31,827	31,836	38,000	24,619	26,857	28,259	
MEDICARE TAX	7,443	7,446	8,500	5,758	6,281	6,609	
EMPLOYEE INSURANCE	114,813	96,302	168,236	84,714	92,415	106,309	
WORKER'S COMPENSATION	21,179	21,331	25,824	20,696	22,577	25,824	
UNEMPLOYMENT	3,131	3,065	3,600	3,145	3,431	3,600	
RETIREMENT	13,507	8,145	27,000	9,779	10,668	28,153	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	726,944	699,837	855,921	577,459	629,955	724,554	
OFFICE SUPPLIES	118	335	350	245	267	350	Copy Paper
FILM AND PROCESSING	-	-	-	-	-	-	
JANITORIAL SUPPLIES	718	781	780	401	437	780	Bleach & Laundry Soap
CHEMICALS	-	-	1,000	-	-	-	
OPERATIONAL SUPPLIES	844	1,333	1,400	504	550	1,400	Misc. Supplies
FUEL AND OIL	34,324	35,482	40,000	29,143	31,792	40,000	
MINOR TOOLS-STOCK	940	663	1,200	325	355	1,200	Minor tools for crew trucks
SAFETY SUPPLIES	3,643	2,729	3,600	3,305	3,605	3,600	Clothing, Boots, Gloves, Eyewear
MINOR EQUIPMENT AND FURNISHING	5,433	5,331	7,200	3,935	4,293	7,200	Rodder Hose – Water Pumps
Total Materials & Supplies	46,022	46,655	55,530	37,858	41,300	54,530	
TRAINING AND TRAVEL	1,388	5,550	9,858	1,365	1,489	9,858	Training for CDL – ODEQ Training
DUES AND SUBSCRIPTIONS	3,985	3,844	3,568	3,510	3,829	3,568	Okie Dues / License renewals
FREIGHT CHARGES	-	-	-	-	-	-	
PROFESSIONAL SERVICES	-	-	-	-	-	-	
PROF SVCS-ENG (DESIGN, BID)	20,365	23,733	7,267	6,267	6,837	13,866	
PROF SVCS-ENG (CA & INSP)	6,110	21,527	6,599	6,599	7,199	-	
ADVERTISING	-	-	-	-	-	-	
UNIFORMS	207	321	1,500	670	731	1,500	
FEES & OTHER CHARGES	-	-	-	-	-	-	
UTILITIES	13,115	9,207	12,000	9,873	10,771	12,000	Utilities
COMMUNICATIONS	670	563	800	468	511	800	Standby Phone
RENTAL OF EQUIPMENT	-	-	-	-	-	-	
MAINTENANCE-EQUIPMENT	15,969	20,005	24,000	21,328	23,267	24,000	Older Backhoes needing repairs
MAINTENANCE-VEHICLES	12,133	13,929	15,965	11,909	12,992	20,000	Costly Repairs to Vactor Sewer Trucks
MAINTENANCE-BUILDINGS	1,449	660	7,925	1,796	1,959	3,000	
MAINTENANCE-FACILITIES	233,843	192,133	256,350	290,685	317,111	362,480	Everyday water/ sewer supplies/ concrete
MAINTENANCE-FACILITIES	-	-	-	-	-	-	Northside Sewer Slip Lining
Total Other Services & Charges	309,236	291,471	345,832	354,470	386,695	451,072	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
VEHICLES	-	440	-	100	109	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	

Water Sewer Sales Tax Fund (46)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
FACILITIES	-	-	41,326	-	-	151,915	Wtr Main Replacement - 700 Blk S, Elm
Total Capital Outlay	-	440	41,326	100	109	151,915	
TRFS OUT: SMA	-	-	-	-	-	-	
TRSF OUT: CIP FUND	-	-	-	-	-	-	
TRSF OUT: WATER RESOURCES	-	-	-	-	-	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
TRSF OUT: SERIES 2000 CIP	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Expenditures	1,082,201	1,038,402	1,298,609	969,887	1,058,059	1,382,071	
Total Income/(Deficit)	(74,520)	45,852	27,022	(167,655)	(180,644)	803	

46-Water & Sewer Sales Tax Fund - Used to account for revenues received from sales tax (10% of the second and third penny), and expenditures made for maintenance, operations, and capital outlay of the water and sewer system (excluding plants and substations).

Vaccination/Spay/Neuter Escrow Fund (47)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	-	-	-	613	
INTEREST	13	160	175	30	33	250	
SPAY/NEUTER FEES	28,678	28,060	31,276	29,775	32,482	30,000	
TRSF IN: GENERAL FUND	-	-	1,000	1,000	1,000	-	
Total Revenues	28,691	28,220	32,451	30,805	33,515	30,863	
EXPENDITURES							
VAC/SPAY/NEUTR ESCROW (4700)							
PROFESSIONAL SERVICES	-	-	-	-	-	-	
ADVERTISING	-	-	-	-	-	-	
PRINTING	-	-	-	-	-	-	
FEES & OTHER CHARGES	27,971	31,276	31,276	29,268	31,929	30,863	
UTILITIES	-	-	-	-	-	-	
MAINTENANCE-FACILITIES	-	-	-	-	-	-	
Total Other Services & Charges	27,971	31,276	31,276	29,268	31,929	30,863	
TRSF OUT: G.O. BOND CONSTR	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Department	27,971	31,276	31,276	29,268	31,929	30,863	
Total Expenditures	27,971	31,276	31,276	29,268	31,929	30,863	
Total Income/(Deficit)	720	(3,056)	1,175	1,537	1,586	0	

47-Spay & Neuter Fund - Used to account for monies received for and expenditures related to spaying and neutering of animals.

Water Resources Fund (48)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	1,503,045	-	-	2,063,548	
INTEREST	6,095	34,496	3,000	35,550	38,782	30,000	
TRSF IN: GENERAL FUND	(2,158)	2,158	-	-	-	-	
TRSF IN: GENERAL FUND(SALES T	1,752,611	1,765,806	1,804,191	1,578,439	1,726,439	1,761,457	Transfer 20% of Sales Tax to SMA per Ordinance for the 2nd & 3rd pennies
Total Transfers In	1,750,453	1,767,964	1,804,191	1,578,439	1,726,439	1,761,457	
Total Revenues	1,756,548	1,802,460	3,310,236	1,613,989	1,765,221	3,855,005	
EXPENDITURES							
WATER RESOURCES (4824)							
FREIGHT CHARGES	-	-	-	-	-	-	
PROFESSIONAL SERVICES	529	-	-	-	-	50,000	
PROF SVCS-ENG (DESIGN, BID)	3,765	37,188	48,843	11,193	12,211	-	
ADVERTISING	-	-	-	-	-	-	
SURVEY AND TITLE SEARCH	-	-	-	-	-	-	
MAINTENANCE-FACILITIES	-	-	80,000	57,492	62,719	80,000	
CONTINGENCY	74,920	-	-	-	-	-	
Total Other Services & Charges	79,214	37,188	128,843	68,685	74,929	130,000	
EQUIPMENT	-	-	-	-	-	149,600	Utility Maintenance Backhoe
VEHICLES	44,000	-	-	-	-	-	
FACILITIES	10,238	(19,701)	-	-	-	521,500	Clarifier Rehab; Roof Replacement on both Warehouses
FACILITIES-CONTRACT	52,698	216,710	804,740	307,548	335,507	951,915	Annual Water Line Replacement and Improvements; Water Main Replacement (Birch)
Total Capital Outlay	106,936	197,009	804,740	307,548	335,507	1,623,015	
BOND EXPENSE INTEREST	24,499	-	-	-	-	-	
Total Debt Service	24,499	-	-	-	-	-	
TRFS OUT: SMA	1,131,161	1,131,161	950,000	791,670	950,000	991,529	Transfer for Skiatook Operations; 2020 GO Bonds; US Corp of Engineers Debt
TRSF OUT: CIP FUND	-	-	-	-	-	-	
TRSF OUT: WTR & SWR IMPRV FUND	-	-	-	-	-	-	
SMA (REVENUE BOND)	-	-	-	-	-	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
TRSF OUT: GO SINKING FUND	-	-	-	-	-	-	
TRSF OUT: G.O. BOND CONSTR	-	-	-	-	-	-	
TRANSFER OUT: SINKING FND	-	-	-	-	-	-	
Total Transfers Out	1,131,161	1,131,161	950,000	791,670	950,000	991,529	-
Total Expenditures	1,341,810	1,365,358	1,883,583	1,167,903	1,360,436	2,744,544	
Total Income/(Deficit)	414,738	437,101	1,426,653	446,086	404,785	1,110,461	

48-Water Resources - Used to account for revenues from sales tax (20% of the second and third penny), and expenditures made for water system capital improvements and water debt service.

Sewer System Development Fund (49)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	5,323	-	-	108,591	
SYSTEM DEVELOPMENT FEE	885	13,742	-	84,118	91,765	60,000	Fees paid for the installation of new sewer lines
GRANT REVENUE	-	-	1,474,667	-	-	1,474,667	ARPA NEU Deferred Revenue Funds
INTEREST	12,321	61,161	10,000	54,150	59,073	60,000	Interest Income
MISCELLANEOUS REVENUE	1,774,190	-	-	-	-	-	
LOAN PROCEEDS	-	-	-	-	-	-	
Total Miscellaneous Income	1,774,190	-	-	-	-	-	
TRSF IN: SMA	-	-	6,629,729	-	-	-	
TRSF IN: CIP FUND	1,373,102	350,000	-	-	-	-	
TRSF IN: SEWER IMPR SALES TAX	-	150,000	-	-	-	-	
Total Transfers In	1,373,102	500,000	6,629,729	-	-	-	
Total Revenues	3,160,498	574,903	8,119,719	138,268	150,838	1,703,258	
EXPENDITURES							
SEWER PLANT IMPROVEMENTS (2525)							
PROFESSIONAL SERVICES	-	-	-	-	-	-	
Total Other Charges & Services	-	-	-	-	-	-	
FACILITIES							
Total Capital Outlay	-	-	-	-	-	-	
Total Sewer Plant Improvements	-	-	-	-	-	-	
SEWER LINE CONSTRUCTION (2625)							
PROFESSIONAL SERVICES	4,000	25,000	-	-	-	-	
Total Other Services & Charges	4,000	25,000	-	-	-	-	
FACILITIES							
FACILITIES-CONTRACT	1,914,558	-	8,104,396	5,424	5,917	-	
LAND PURCHASES	-	-	-	-	-	-	
Total Capital Outlay	1,914,558	-	8,104,396	5,424	5,917	-	
Total Sewer Line Construction	1,918,558	25,000	8,104,396	5,424	5,917	-	
SEWER IMPROVMENT (4925)							
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	-	-	-	-	-	-	
PROFESSIONAL SERVICES	-	-	-	38,213	41,687	-	
MAINTENANCE-FACILITIES	-	-	-	-	-	-	
Total Other Services & Charges	-	-	-	38,213	41,687	-	
EQUIPMENT							
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
TRUSTEE FEES	-	-	-	-	-	-	
BOND ISSUE COSTS	-	-	-	-	-	-	
Total Debt Svices	-	-	-	-	-	-	
TRFS OUT: SMA	-	-	-	-	-	1,474,686	ARPA NEU Funds
TRSF OUT: CIP FUND	1,373,102	-	-	-	-	-	
TRSF OUT: WTR & SWR IMPRV FUND	-	-	-	-	-	-	
TRSF OUT: SERIES 2000 CIP	-	-	-	-	-	-	
Total Transfers Out	1,373,102	-	-	-	-	1,474,686	-
Total Sewer Improvments	1,373,102	-	-	38,213	41,687	1,474,686	
Total Expenditures	3,291,660	25,000	8,104,396	43,637	47,604	1,474,686	
Total Income/(Deficit)	(131,162)	549,903	15,323	94,631	103,234	228,572	

49-Sewer System Development & Extension Fee Fund - Used 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.

Insurance Fund (55)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	14,754	-	-	(314,321)	
INTEREST	304	1,918	2,000	384	419	500	
LIFE INS PREM-OTHERS	52,741	52,821	54,000	50,761	55,376	54,288	
FEES & OTHER-OTHERS	2,770,255	2,701,634	3,028,500	2,411,739	2,630,988	3,279,951	
Total Miscellaneous Income	2,822,996	2,754,455	3,082,500	2,462,500	2,686,364	3,334,239	
Total Revenues	2,823,300	2,756,373	3,099,254	2,462,884	2,686,783	3,020,418	
EXPENDITURES							
INSURANCE FUND (5500)							
CONTINGENCY	52,658	53,812	53,000	52,586	57,367	53,000	
CONTINGENCY FOR SALARY ADJUSTM	2,778,128	2,739,850	2,962,858	2,648,463	2,889,232	2,962,858	
BOND ISSUANCE COSTS	-	-	-	-	-	-	
LIFE INS PREMIUMS-CORBA	-	-	-	-	-	-	
FEES & OTHER-COBRA	-	-	-	-	-	-	
Total Other Services & Charges	2,830,786	2,793,662	3,015,858	2,701,049	2,946,599	3,015,858	
TRFS OUT: SMA	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Expenditures	2,830,786	2,793,662	3,015,858	2,701,049	2,946,599	3,015,858	
Total Income/(Deficit)	(7,486)	(37,289)	83,396	(238,165)	(259,816)	4,560	

55-Insurance Fund - Used to account for revenues and expenses of insurance costs for employees with the City, including police and fire.

E-911 Fund (57)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	211,046	-	-	64,662	
E-911 PHONE REVENUES	2,380	1,169	6,500	4	5	6,500	
E-911 FEES/S.W.BELL TEL.	11,455	4,421	17,000	-	-	17,000	
E-911 FEES/OK COMMUNICATIONS	2,874	799	2,850	-	-	2,850	
E-911 FEES/CIMARRON TEL.	1,181	460	1,000	-	-	1,000	
E-911 WIRELESS	313,811	387,082	300,000	276,194	301,303	350,000	
E-911 WIRELESS	-	-	-	-	-	-	
Total Licenses & Fees	331,700	393,932	327,350	276,198	301,307	377,350	
INTEREST	234	3,515	1,000	2,988	3,260	3,800	Interest earned from investments
TRSFR IN: GENERAL FUND	400,000	400,000	230,000	191,670	230,000	418,867	
Total Transfers In	400,000	400,000	230,000	191,670	230,000	418,867	
Total Revenues	731,934	797,446	769,396	470,856	534,567	864,679	
EXPENDITURES							
E-911 (5700)							
SALARIES	379,187	423,275	440,000	372,360	406,211	524,514	
OVERTIME	74,163	59,211	75,000	69,003	75,276	75,000	
HOLIDAY PAY	-	-	-	-	-	-	
SPECIALTY PAY	-	-	-	-	-	-	
SEVERANCE PAY	5,560	10,231	2,500	10,680	11,651	2,500	
TENURE PAY	2,238	2,751	3,500	2,051	2,237	2,238	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
UNIFORM ALLOWANCE	2,460	2,829	3,000	2,425	2,645	3,000	
TOOL/EQUIPMENT ALLOWANCE	-	-	-	-	-	-	
FICA TAX	28,353	29,998	33,433	26,483	28,891	32,520	
MEDICARE TAX	6,511	7,016	7,569	6,194	6,757	7,605	
EMPLOYEE INSURANCE	71,377	64,660	85,647	52,911	57,721	109,765	
WORKER'S COMPENSATION	16,095	18,214	19,000	17,798	19,416	19,000	
UNEMPLOYMENT	2,621	3,097	2,443	1,986	2,167	2,939	
RETIREMENT	4,814	5,456	4,300	4,682	5,108	7,057	
Total Personnel Services	593,378	626,737	676,392	566,573	618,080	786,138	
DUES AND SUBSCRIPTIONS	-	-	1,000	-	-	1,000	
PROFESSIONAL SERVICES	-	-	-	-	-	-	
FEES & OTHER CHARGES	-	-	-	-	-	-	
FEES & OTHER CHARGES-WIRELESS	60,784	60,007	71,500	60,007	65,462	71,500	
HEALTH INSURANCE	-	-	-	-	-	-	
Total Other Services & Charges	60,784	60,007	72,500	60,007	65,462	72,500	
EQUIPMENT	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
TRANSFER OUT: GENERAL FUND	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Expenditures	654,162	686,744	748,892	626,580	683,542	858,638	
Total Income/(Deficit)	77,773	110,703	20,504	(155,724)	(148,975)	6,041	

57-E-911 Fund -Used to account for revenues received from tariff rates on base line telephone charges and expenditures for operations and maintenance for the E-911 system.

Juvenile Justice Fund (58)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	20,284	-	-	16,801	
JUVENILE COURT REVENUE	15,469	13,423	14,000	12,042	13,137	14,600	
DRUG AND ALCOHOL FEE	1,235	892	1,100	603	658	800	
Total Fines & Forfeitures	16,704	14,315	15,100	12,645	13,795	15,400	
INTEREST	145	604	250	343	374	400	
Total Revenues	16,848	14,919	35,634	12,988	14,169	32,601	
EXPENDITURES							
JUVENILE JUSTICE (5800)							
SALARIES	6,118	6,035	7,000	5,600	6,109	7,000	
OVERTIME	-	-	-	-	-	-	
HOLIDAY PAY	-	-	-	-	-	-	
CALL BACK PAY	-	-	-	-	-	-	
FICA TAX	379	374	450	326	356	450	
MEDICARE TAX	89	88	100	76	83	101	
EMPLOYEE INSURANCE	-	-	-	-	-	-	
WORKER'S COMPENSATION	-	-	-	-	-	-	
RETIREMENT	-	-	-	-	-	-	
DISABILITY INSURANCE	-	-	-	-	-	-	
CONTRACT LABOR	15,000	15,000	15,500	11,250	12,273	15,500	
Total Personnel Services	21,586	21,497	23,050	17,252	18,820	23,051	
OFFICE SUPPLIES	-	-	-	-	-	-	
OPERATIONAL SUPPLIES	-	-	-	-	-	-	
Total Materials & Supplies	-	-	-	-	-	-	
PROFESSIONAL SERVICES	30	355	3,500	150	164	3,500	
PRINTING	-	277	500	-	-	500	
FEES & OTHER CHARGES	-	-	-	-	-	-	
COMMUNICATIONS	-	-	-	-	-	-	
Total Other Services & Charges	30	632	4,000	150	164	4,000	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
TRANSFER OUT: GENERAL FUND	-	-	-	-	-	-	
Total Transfers Out	-	-	-	-	-	-	
Total Expenditures	21,616	22,129	27,050	17,402	18,984	27,051	
Total Income/(Deficit)	(4,767)	(7,210)	8,584	(4,414)	(4,815)	5,550	

58-Juvenile Justice Fund - Used to account for revenues received and expenditures related to the municipal juvenile court and/or any juvenile programs.

Hotel/Motel Tax Fund (59)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	384,695	-	-	427,792	
HOTEL/MOTEL TAX	259,770	337,483	275,000	238,428	260,103	300,000	Taxes collected from hotels and STRs.
Total Other Taxes	259,770	337,483	275,000	238,428	260,103	300,000	
INTEREST	2,018	10,896	10,000	9,592	10,464	10,000	
Total Revenue	261,788	348,379	669,695	248,020	270,567	737,792	
EXPENDITURES							
TOURISM (0100)							
PROFESSIONAL SERVICES	48,677	57,999	51,563	51,563	51,563	58,125	Chamber of Commerce Payment
Total Other Services & Charges	48,677	57,999	51,563	51,563	51,563	58,125	
Tourism Total	48,677	57,999	51,563	51,563	51,563	58,125	
ECONOMIC DEVELOPMENT (5900)							
SALARIES	86,820	88,032	91,876	80,960	88,320	90,958	
SPECIALTY PAY	-	-	-	-	-	-	
TENURE PAY	-	-	-	-	-	-	
CAR ALLOWANCE	6,018	6,035	6,000	5,500	6,000	6,960	
CLOTHING ALLOWANCE	-	-	-	-	-	-	
TOOL/EQUIPMENT ALLOWANCE	963	966	960	880	960	960	
FICA TAX	5,571	5,721	6,000	5,017	5,473	5,639	
MEDICARE TAX	1,320	1,338	1,600	1,173	1,280	1,319	
EMPLOYEE INSURANCE	11,662	11,662	12,430	10,762	11,740	12,252	
WORKER'S COMPENSATION	3,666	3,721	5,000	3,716	4,054	5,000	
UNEMPLOYMENT	257	270	500	238	260	500	
RETIREMENT	7,579	7,609	7,483	6,619	7,221	7,483	
CONTRACT LABOR	-	-	-	-	-	-	
Total Personnel Services	123,856	125,355	131,849	114,865	125,307	131,071	
OFFICE SUPPLIES	-	-	100	280	305	480	
POSTAGE	-	-	-	-	-	-	
OPERATIONAL SUPPLIES	-	-	-	-	-	-	
MINOR EQUIPMENT AND FURNISHING	969	2,059	-	-	-	-	
Total Materials & Supplies	969	2,059	100	280	305	480	
TRAINING AND TRAVEL	-	-	3,000	-	-	3,000	
DUES AND SUBSCRIPTIONS	-	-	750	-	-	750	
PROFESSIONAL SERVICES	-	-	10,000	-	-	105,420	Deckard Technologies - RentalScape; Placer.ai, Videographer
PROF SERV - INDUSTRY TESTING	-	7,325	-	5,300	5,782	-	
ADVERTISING	-	-	5,000	-	-	5,000	
PRINTING	-	-	500	-	-	500	
COMMUNICATIONS	-	-	-	-	-	-	
MEETING EXPENSE	-	382	2,400	-	-	2,400	
MAINTENANCE-FACILITIES	-	56,198	25,000	-	-	-	
CONTINGENCY	8,275	-	-	-	-	25,000	
HEALTH INSURANCE	-	-	-	-	-	-	
Total Other Services & Charges	8,275	63,904	46,650	5,300	5,782	142,070	
EQUIPMENT	-	-	-	-	-	-	
FURNITURE	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	104,700	104,700	-	
Total Capital Outlay	-	-	-	104,700	104,700	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
TRANSFER OUT: PARK DEVELOPMENT	48,902	57,999	51,563	45,787	51,563	58,125	18.75% of Annual Hotel/Motel Tax Collections are transferred to the Park and Recreation Development Fund for park system improvements
Total Transfers Out	48,902	57,999	51,563	45,787	51,563	58,125	
Total Expenditures	230,679	307,316	281,725	322,495	339,221	389,871	
Total Income/(Deficit)	31,109	41,063	387,970	(74,475)	(68,653)	347,921	

59-Hotel/Motel Tax Fund - Used to account for revenues received from Hotel/Motel Tax and expenditures for operations of the Economic Development Department, promoting tourism, and transfers for park capital improvements.

Grants/Aide Fund (60)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	100,829	-	-	95,529	
INTEREST	967	8,453	5,000	2,548	2,780	4,999	Interest earned from investments
MISCELLANEOUS REVENUE	-	-	-	-	-	-	
COLLECTION REVENUE	-	-	-	-	-	-	
REIMBURSEMENTS	-	-	-	-	-	-	
Total Miscellaneous Revenue	-	-	-	-	-	-	
GRANT: FIRE PREVENTION ED MAT	-	2,499	2,500	-	-	1,241	
GRANT: CREEK COUNTY	-	-	-	-	-	-	
GRANT: OAG	20,000	20,000	20,000	-	-	-	
GRANT: CDBG 2018 TULSA COUNTY	-	121,131	-	-	-	-	
GRANT: CDBG 2019 TULSA COUNTY	-	120,275	-	-	-	-	
GRANT: CDBG 2021 TULSA COUNTY	-	131,263	20,062	-	-	-	
GRANT-CDBG 2022 TULSA COUNTY	-	130,547	25,439	-	338	-	
GRANT-OHSO 2021-2022	8,161	-	-	-	-	-	
GRANT-OHSO 2022-2023	19,490	16,867	-	-	-	-	
GRANT-OHSO 2023-2024	-	11,782	27,606	8,964	8,887	15,272	
GRANT-OHSO 2024-2025	-	-	37,256	19,099	20,837	18,059	
GRANT - OWRB HHPD FY 24	-	-	-	-	-	-	
TULSA TAP GRANT	-	-	-	-	-	2,129,862	
GRANT: BIVENS CRK BRDG PASS TH	-	26,203	-	-	-	-	
GRANT - REC TRAILS - HOLLIER	997	85,576	699,033	-	145,764	531,985	EDA Grant - Trails Grant
GRANT: EDA	-	-	5,899,684	-	704,819	5,539,363	ODOC Contract #19279 PREP 23 (SITES) Grant - \$5,899,684; ODOC Contract #19582 PREP 23 (SITES) Grant - \$106,133
NEIGHBORHOOD STABILIZATION	-	-	2,000,000	-	1,999,834	166	Oklahoma Route 66 Revitalization Grant
Total Intergovernmental Revenue	48,648	666,143	8,731,580	28,063	2,880,479	8,235,948	
TRSF IN: SMA	386,215	-	-	-	-	-	
TRSF IN: STORMWATER FUND	-	252,766	-	-	-	-	
TRSF IN: PARK DEVELOPMENT FUND	100,000	-	-	-	-	-	
Total Transfers In	486,215	252,766	-	-	-	-	
Total Revenues	535,830	927,362	8,837,409	30,611	2,883,259	8,336,476	
EXPENDITURES							
GRANTS (2400)							
CREEK COUNTY ARPA - PROFESSIONAL	23,700	1,800	-	-	-	-	
CREEK COUNTY ARPA - EQUIPMENT	-	251,716	-	-	-	-	
GRANT: OK ATTORNEY GENRAL - EQUI	20,000	20,000	-	-	-	-	
GRANT: DAC - EQUIPMENT	9,036	-	-	-	-	-	
GRANT: TULSA - FACILITIES-CONTRAC	-	-	-	-	-	2,129,862	Tulsa TAP Grant - Sidewalks
GRANT: CDBG - FACILITIES-CONTRACT	65,747	-	-	-	-	-	
GRANT: CDBG - FACILITIES-CONTRACT	-	-	-	-	-	-	
GRANT: CDBG - FACILITIES-CONTRACT	-	557,994	-	-	-	-	
GRANT: CDBG - FACILITIES-CONTRACT	253	154,571	23,171	-	-	-	
GRANT: CDBG - FACILITIES-CONTRACT	-	-	-	310	338	-	
GRANT: CDBG - TRSF OUT: MAJOR THO	-	-	-	-	-	-	
GRANT: OSHO TRAFFIC - OVERTIME-GF	9,472	-	-	-	-	-	
GRANT: OSHO TRAFFIC - OVERTIME GF	17,271	9,471	-	-	-	-	
GRANT: OSHO TRAFFIC - OVERTIME GF	-	16,972	21,917	8,030	8,760	15,272	OHSO Grant - Salaries
GRANT: OSHO TRAFFIC - OVERTIME GRANT 24-25	-	-	32,256	17,123	18,680	15,133	OHSO Grant - Salaries
GRANT: OSHO TRAFFIC - MEDICARE TA	137	137	-	116	127	-	
GRANT: OSHO TRAFFIC - MEDICARE TA	250	246	-	248	271	-	
GRANT: OSHO TRAFFIC - OPERATIONAL	-	-	-	-	-	-	
GRANT: OSHO TRAFFIC - TRAINING AN	-	-	5,000	1,728	1,886	2,926	OHSO Grant - Training
GRANT: OSHO TRAFFIC - EQUIPMENT	-	-	-	-	-	-	
GRANT: OSHO TRAFFIC - FACILITIES	-	-	-	-	-	-	
GRANT: OSHO TRAFFIC - EQUIPMENT	-	-	-	-	-	-	
GRANT: WATER - FACILITIES - CONTRA	-	-	-	-	-	-	
GRANT: FEMA - FIRE - PUBLIC ED	-	631	1,868	627	684	1,241	
PROFESSIONAL SERVICES	-	26,203	-	-	-	-	
EDA-SITES GRANT: PROFESSIONAL SER	-	-	-	218,500	238,364	-	
EDA-SITES GRANT: FACILITIES	-	215,642	677,749	145,764	145,764	531,985	EDA Grant - Trails Grant
EDA-SITES GRANT: FACILITIES-CONTR	-	-	5,899,684	466,455	466,455	5,433,229	SITES EDA Construction
FACILITIES	-	-	2,000,000	71,746	1,999,834	166	
Total Expenditures	145,867	1,255,383	8,661,645	930,648	2,881,161	8,129,814	
Total Income/(Deficit)	389,963	(328,021)	175,764	(900,037)	2,097	206,662	

60-Grants & Aid Fund - Used to account for revenue received and expenditures made for all grant projects, except for library grants.

Series 2014 Street CIP Fund (63)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
INTEREST	762	176	-	-	-	-	
TRSF OUT: STREET IMPR SALES TAX	30,695	938	-	-	-	-	

63-Series 2014 Street Capital Improvement Fund - Used to account for the use of bond proceeds from the Series 2014 Street Capital Improvement bond for projects contained in the bond issue.

Street Improvement Sales Tax Fund (65)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	4,141,219	-	-	1,130,933	
INTEREST	35,302	140,721	50,000	99,609	108,664	100,000	Interest earned from investments
Total Interest Income	35,302	140,721	50,000	99,609	108,664	100,000	
TRSFR IN: GENERAL FUND	(2,698)	2,698	-	-	-	1,166,236	
TRSFR IN: MAJOR THOROFARE	-	-	-	-	-	550,000	
TRSFR IN: GENERAL FUND(SALES T	2,190,763	2,207,257	2,255,239	1,973,049	2,164,562	2,201,821	Transfer 50% of Sales Tax to SMA per Ordinance for the 4th Penny
TSFR IN: SERIES 2014 STR CAP	30,695	938	-	-	-	-	
Total Transfers	2,218,760	2,210,893	2,255,239	1,973,049	2,164,562	3,918,057	
Total Revenues	2,254,062	2,351,614	6,446,458	2,072,658	2,273,226	5,148,990	
EXPENDITURES							
STREET IMPROVEMENT SALES TAX (6530)							
OPERATIONAL SUPPLIES	-	-	-	-	-	-	
PROFESSIONAL SERVICES	-	-	-	6,100	6,100	430,000	49th W. Ave. Hwy. 117 to Creek Tpk and Teel Streets - Engineering for 49th
PROF SVCS-ENG (DESIGN, BID)	36,160	93,653	564,713	211,862	211,862	-	
ADVERTISING	-	-	-	-	-	-	
SURVEY AND TITLE SEARCH	-	-	-	950	950	-	
MAINTENANCE-FACILITIES	-	-	-	-	-	200,000	Annual Street Paving Improvements
CONTINGENCY	148,903	-	-	-	-	-	
Total Other Chrges and Services	185,063	93,653	564,713	218,912	218,912	630,000	
EQUIPMENT	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	1,000,000	Gray Street
FACILITIES-CONTRACT	1,003,088	2,728,311	4,998,171	3,680,174	3,680,174	2,700,000	Miscellaneous Street Replacement
FACILITIES-RIGHT OF WAY ACQ	-	-	100,000	57,530	57,530	-	
Total Capital Outlay	1,003,088	2,728,311	5,098,171	3,737,704	3,737,704	3,700,000	
BOND EXPENSE INTEREST	505,000	515,000	515,000	535,000	535,000	515,000	2014 Series CIP Bonds - Principal
G.O. BOND INTEREST	119,665	107,015	96,790	750,064	750,064	96,790	2014 Series CIP Bonds - Interest
TRUSTEE FEES	4,000	4,000	4,000	4,000	4,000	4,000	3rd Party Bank Trustee Fees
Total Debt Service	628,665	626,015	615,790	1,289,064	1,289,064	615,790	
TRFS OUT: SMA	-	-	-	-	-	-	
TRANSFER OUT: STOWMWATER	-	-	-	-	-	-	
TRSF OUT: MAJOR THOROFARE	-	-	-	-	-	-	
TRSF OUT: CIP FUND	-	-	-	-	-	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
TRSF OUT: GO SINKING FUND	-	-	-	-	-	-	
TRSF OUT: G.O. BOND CONSTR	-	-	-	-	-	-	
TRANSFER OUT: SINKING FND	-	-	-	-	-	-	
TRSF OUT: SERIES 2004 CIP	-	-	-	-	-	-	
TSFR OUT: SERIES 2006	-	-	-	-	-	-	
Total Transfers	-	-	-	-	-	-	
Total Expenditures	1,816,816	3,447,979	6,278,674	5,245,680	5,245,680	4,945,790	
Total Surplus/Deficit	437,246	(1,096,364)	167,784	(3,173,022)	(2,972,454)	203,200	

65-Street Improvement Sales Tax - Used to account for revenues received from ½ cent dedicated sales tax, transfer made to the SMA for debt service payments, and expenditures made for capital outlay for street purposes.

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

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	1,018,532	-	-	173,767	
INTEREST	3,216	32,327	25,000	24,330	26,542	25,000	Interest earned from investments
TRSF IN: GENERAL FUND	-	-	-	-	-	-	
TRSF IN: GENERAL FUND(SALES T	2,188,065	2,209,955	2,255,239	1,973,049	2,164,562	2,201,821	Transfer 50% of Sales Tax to SMA per Ordinance for the 4th Penny
Total Revenues	2,191,281	2,242,283	3,298,771	1,997,379	2,191,103	2,400,589	
EXPENDITURES							
SEWER PLANT SALES TAX (6725)							
PROFESSIONAL SERVICES	-	-	235,605	235,605	235,605	-	
ADVERTISING	-	-	-	-	-	-	
CONTINGENCY	32,518	120,498	20,505	20,505	20,505	300,000	
Total Other Services & Charges	32,518	120,498	256,110	256,110	256,110	300,000	
EQUIPMENT	-	-	-	-	-	-	
VEHICLES	-	-	-	-	-	-	
BUILDING AND FIXTURES	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
FACILITIES-CONTRACT	234,863	254,703	1,220,359	1,171,352	1,171,352	325,420	Sewer System Capital Improvments
Total Capital Outlay	234,863	254,703	1,220,359	1,171,352	1,171,352	325,420	
BOND EXPENSE INTEREST	-	-	-	-	-	-	
Total Debt Service	-	-	-	-	-	-	
TRFS OUT: SMA	1,500,000	1,500,000	1,765,000	1,470,830	1,765,000	1,765,000	Transfer to SMA for Debt Service
TRSF OUT: SIST	-	150,000	-	-	-	-	
TRSF OUT: GRANTS & AID	-	-	-	-	-	-	
TRSF OUT: SERIES 2000 CIP	-	-	-	-	-	-	
Total Transfers Out	1,500,000	1,650,000	1,765,000	1,470,830	1,765,000	1,765,000	
Total Expenditures	1,767,381	2,025,201	3,241,469	2,898,292	3,192,462	2,390,420	
Total Income/(Deficit)	423,900	217,082	57,302	(900,913)	(1,001,359)	10,169	

67 - Sewer Plant Sales Tax - Used to account for revenues received from ½ cent dedicated sales tax, transfers made to the SMA for debt service payments and expenditures made for capital outlay for the Sewer System.

G.O. Bond Sinking Fund (81)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	2,060,116	-	-	2,163,346	
SINKING FUND AD VALOREM TAX	2,824,196	3,299,946	2,500,000	3,280,444	3,578,666	3,900,000	
AD VALOREM TAX - PRIOR YEARS	78,535	128,140	50,000	306,139	333,970	300,000	
	2,902,731	3,428,086	2,550,000	3,586,583	3,912,636	4,200,000	
INTEREST	9,868	53,411	30,000	44,442	48,482	30,000	
PREMIUM ON BOND ISSUE	81,895	155,087	-	-	-	-	
Total Revenues	2,994,494	3,636,584	4,640,116	3,631,025	3,961,118	6,393,346	
EXPENDITURES							
G.O. BOND SINKING (8100)							
PROFESSIONAL SERVICES	-	-	-	-	-	-	
FEES & OTHER CHARGES	-	-	-	-	-	-	
Total Other Services & Charges	-	-	-	-	-	-	
FACILITIES	-	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	-	
BOND EXPENSE INTEREST	-	-	-	-	-	-	
G.O. BOND INTEREST	756,813	1,036,593	1,368,633	1,469,910	1,603,538	1,224,008	
G.O. BOND INTEREST	-	-	-	-	-	-	General Obligation Bonds, Series 2015
G.O. BOND INTEREST	-	-	-	-	-	-	General Obligation Bonds, Series 2015A
G.O. BOND INTEREST	-	-	-	-	-	-	General Obligation Bonds, Series 2019
G.O. BOND INTEREST	-	-	-	-	-	-	General Obligation Bonds, Series 2020A
G.O. BOND INTEREST	-	-	-	-	-	-	General Obligation Bonds, Series 2020B
G.O. BOND INTEREST	-	-	-	-	-	-	General Obligation Bonds, Series 2021A
G.O. BOND INTEREST	-	-	-	-	-	-	General Obligation Bonds, Series 2022A
G.O. BOND INTEREST	-	-	-	-	-	-	General Obligation Bonds, Series 2023A
G.O. BOND PRINCIPAL	2,160,000	1,935,000	1,910,000	1,910,000	2,083,636	2,115,000	
G.O. BOND PRINCIPAL	-	-	-	-	-	-	General Obligation Bonds, Series 2015
G.O. BOND PRINCIPAL	-	-	-	-	-	-	General Obligation Bonds, Series 2015A
G.O. BOND PRINCIPAL	-	-	-	-	-	-	General Obligation Bonds, Series 2019
G.O. BOND PRINCIPAL	-	-	-	-	-	-	General Obligation Bonds, Series 2020A
G.O. BOND PRINCIPAL	-	-	-	-	-	-	General Obligation Bonds, Series 2020B
G.O. BOND PRINCIPAL	-	-	-	-	-	-	General Obligation Bonds, Series 2021A
G.O. BOND PRINCIPAL	-	-	-	-	-	-	General Obligation Bonds, Series 2022A
G.O. BOND PRINCIPAL	-	-	-	-	-	-	General Obligation Bonds, Series 2023A
TRUSTEE FEES	3,400	2,900	7,000	2,550	2,782	7,000	
JUDGEMENTS	-	-	150,000	-	-	150,000	
BOND ISSUE COSTS	79,982	-	-	-	-	-	
PAYMENT TO ESCROW ACCT	-	-	-	-	-	-	
Total Debt Service	3,000,195	2,974,493	3,435,633	3,382,460	3,689,956	3,496,008	
TRANSFER OUT: GENERAL FUND	3,195	9,865	53,607	44,670	53,607	-	
Total Transfers Out	3,195	9,865	53,607	44,670	53,607	-	
Total Expenditures	3,003,390	2,984,358	3,489,240	3,427,130	3,743,563	3,496,008	
Total Income/(Deficit)	(8,895)	652,226	1,150,876	203,895	217,555	2,897,338	

81-GO Bond Sinking Fund - Used to account for ad-valorem taxes levied by the City for use in retiring court-assessed judgments and general obligation bonds and their related interest expense. In State Statutes this fund is referred to as the Sinking Fund.

G.O. Bond Construction Fund (83)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	14,612,445	-	-	9,223,586	
INTEREST	74,500	417,702	100,000	350,321	382,168	260,000	Interest earned from investments
SALE OF FIXED ASSETS	9,132	-	-	-	-	-	
BOND PROCEEDS	6,300,000	8,080,000	-	-	-	2,800,000	Final GO Bond Drawdown
PREMIUM ON BOND ISSUE	-	112,430	-	-	-	-	
Total Miscellaneous Revenue	6,309,132	8,192,430	-	-	-	2,800,000	
TRF: STREET/ALLEY FD	-	-	643,823	-	643,823	-	
TRSR IN; 89 G.O. BOND CONST	-	-	-	-	-	-	
Total Transfers In	-	-	643,823	-	643,823	-	
Total Revenues	6,383,632	8,610,133	15,356,268	350,321	1,025,991	12,283,586	
EXPENDITURES							
G.O. BOND CONSTRUCTION (8300)							
PARK PROPERTY IMPR - BOND ISSUANCE COSTS	10,097	-	-	-	-	-	
PARK PROPERTY IMPR - PROF SVCS- ENG (DESIGN, BID)	-	2,585	13,464	-	-	-	
PARK PROPERTY IMPR - PARK - FACILITIES-CONTRACT	8,430	55,717	888,220	228,322	228,322	-	
PARK PROPERTY IMPR - PARK - EQUIPMENT	-	-	-	-	-	28,626	Water Reels
GOLF COURSE IRRIGA - - FACILITIES- CONTRACT	160,864	164,168	24,668	22,915	22,915	-	
MCGOY PARK UPGRADES - FACILITIES-CONTRACT	50,251	108,727	-	-	-	-	
BTW RECREATION CENTER - FACILITIES	-	-	-	-	-	6,683,524	Booker T. Washington Gym Remodel
BTW RECREATION CENTER - PROFESSIONAL SERVICES	9,250	13,750	44,000	-	-	44,000	BTW Rec Center Professional Services
BTW RECREATION CENTER - PROF SVCS-ENG (DESIGN, BID)	-	187,500	562,500	515,625	515,625	46,875	BTW Rec Center Professional Services
BTW RECREATION CENTER - BOND ISSUANCE COSTS	13,883	255,808	-	-	-	-	
BTW RECREATION CENTER - LAND PURCHASES	-	24,000	182,844	183,544	183,544	-	
BTW RECREATION CENTER -- FACILITIES-CONTRACT	300	28,950	6,877,474	193,950	193,950	-	
HWY 117 / RT 66 INTERSECTION - PROF SVCS-ENG (DESIGN, BID)	1,060	-	91,782	-	-	91,781	Hwy 117/Rt 66 Intersection
HWY 117 / RT 66 INTERSECTION - FACILITIES-CONTRACT	984,935	-	-	-	-	-	
49TH W AVENUE - PROF SVCS-ENG (DESIGN, BID)	51,525	-	-	-	-	-	
49TH W AVENUE - FACILITIES- CONTRACT	1,921,308	-	-	-	-	-	
DEWEY/MAYFIELD IMPR - PROFESSIONAL SERVICES	-	-	-	-	-	-	
DEWEY/MAYFIELD IMPR - PROF SVCS- ENG (DESIGN, BID)	17,790	1,500	4,800	-	-	4,800	Dewey/Mayfield Improvements
DEWEY/MAYFIELD IMPR. - FACILITIES- CONTRACT	-	67,243	1,769,009	1,802,946	1,802,946	171,928	Dewey/Mayfield Facilities - Contract
DEWEY/MAYFIELD IMPR. - RIGHT OF WAY ACQUISITION	-	25,000	-	-	-	-	
S CHEYENNE RD - PROF SVCS-ENG (DESIGN, BID)	31,900	1,616	-	-	-	-	
S CHEYENNE RD - FACILITIES- CONTRACT	904,745	-	-	-	-	-	
WWTP & PUMP STAT- EQUIPMENT	98,700	-	-	-	-	-	

G.O. Bond Construction Fund (83)

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
WWTP & PUMP STAT- FACILITIES- CONTRACT	36,250	-	-	-	-	-	
REPLACEMENT SWRLINE - FACILITIES- CONTRACT	9,671	-	-	-	-	-	
SPORTS COMPLEX - FACILITIES	-	-	-	-	-	659,898	SAP Youth Sports Com - Facilities-Contract
SPORTS COMPLEX - PROFESSIONAL SERVICES	230,400	34,675	5,075	5,075	5,075	15,810	SAP Youth Sports Com (Design)
SPORTS COMPLEX - BOND ISSUANCE COSTS	55,532	13,464	-	-	-	-	
SPORTS COMPLEX - FACILITIES- CONTRACT	269,675	1,501,331	961,776	282,706	282,706	-	
DOWNTOWN MP - PROFESSIONAL SERVICES	114,235	33,718	507,142	46,332	46,332	350,486	Downtown Master Plan
DOWNTOWN MP - BOND ISSUANCE COSTS	46,698	-	-	-	-	-	
DOWNTOWN MP - FACILITIES- CONTRACT	1,109,293	2,097,789	2,229,736	2,769,790	2,769,790	-	
NON DEPARTMENTAL - EQUIPMENT	-	-	-	-	-	-	
NON DEPARTMENTAL - FACILITIES	-	-	-	526	526	-	
POLICE STATION - EQUIPMENT	30,445	5,619	-	-	-	-	
POLICE STATION - FURNITURE	11,091	-	-	-	-	-	
POLICE STATION - BUILDING AND FIXTURES	32,079	-	-	-	-	-	
POLICE STATION - FACILITIES-IN HOUSE	3,032	-	-	-	-	-	
POLICE STATION - FACILITIES- CONTRACT	37,866	-	-	-	-	-	
FIRE DEPT - PROFESSIONAL SERVICES	-	-	2,000	-	2,000	-	
FIRE DEPT - PROF SERV - ENG (DESIGN)	12,650	-	54,850	54,850	54,850	-	
FIRE DEPT - EQUIPMENT	71,152	-	-	-	-	-	
FIRE DEPT - VEHICLES	355	-	-	-	-	-	
FIRE DEPT - FACILITIES-CONTRACT	1,153,279	97,000	759,895	-	164,756	-	
FIRE DEPT - TRSFER OUT: SDA FUND	-	-	-	-	-	540,289	Fire Depart - Training Ctr
JOHNSON & JOHANNES SEWER - BOND ISSUANCE COSTS	-	-	-	91	91	-	
ROUTE 66 - FACILITIES-CONTRACT	-	-	-	-	171,567	-	
Total Expenditures	7,488,741	4,720,158	14,979,235	6,106,672	6,444,995	8,638,017	
Total Income/(Deficit)	(1,105,109)	3,889,974	377,033	(5,756,351)	(5,419,004)	3,645,569	

83-GO Bond Construction Fund - Used to Account for the financing and construction of specified capital improvement projects.

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

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	757,057	-	-	155,160	
INTEREST	9,550	33,877	10,000	19,080	20,815	25,000	
DONATIONS	50,000	-	-	-	-	-	
COLLECTION REVENUE	-	-	-	-	-	-	
Total Miscellaneous Income	50,000	-	-	-	-	-	
LOAN PROCEEDS	-	-	-	-	-	2,000,000	GO Bond Drawdown for Economic Development
Total Revenues	59,550	33,877	767,057	19,080	20,815	2,180,160	
EXPENDITURES							
NON-DEPARTMENTAL (59010)							
PROFESSIONAL SERVICES	525	-	84,328	87,328	95,267	-	
ECONOMIC INCENTIVES	200,000	-	363,752	108,475	118,336	-	
BOND ISSUANCE COSTS	-	-	-	-	-	-	
Total Other Services & Charges	200,525	-	448,080	195,803	213,603	-	
PROJECT COSTS	295,000	155,053	-	245,887	268,240	688,000	
LAND	325,552	54,150	240,000	240,000	261,818	-	
COLLECTION REVENUE	-	-	-	-	-	-	
Total Capital Outlay	620,552	209,203	240,000	485,887	530,059	688,000	
Total Expenditures	821,077	209,203	688,080	681,690	743,662	688,000	
Total Income/(Deficit)	(761,528)	(175,326)	78,977	(662,610)	(722,847)	1,492,160	

84-Article X, Section 35 - Used to account for GO Bond Proceeds issued from Article X, Section 35 of the Oklahoma Constitution for the funding of economic development purposes within or near the City.

**TIFF Apportionment Fund (85)
aka Polson TIFF District Fund**

Account Name	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Current Budget	FY 24-25 Current Year to Date	FY 24-25 Estimated Year End	FY 25-26 Budget Adopted	Description
REVENUES							
BUDGETED BEG FUND BALANCE	-	-	988,304	-	-	2,996,991	
AD VALOREM INCREMENT REV	1,853,812	899,822	500,000	2,177,064	2,374,979	2,600,000	
ADVALOREM TAX-DOWNTOWN	-	-	55,138	-	-	83,774	Downtown TIFF District
Total Other Taxes	1,853,812	899,822	555,138	2,177,064	2,374,979	2,683,774	
INTEREST	3,322	12,709	1,200	35,605	38,842	38,000	
INTEREST-DOWNTOWN	-	-	-	-	-	-	
Total Interest Income	3,322	12,709	1,200	35,605	38,842	38,000	
TRSR IN: GENERAL FUND	-	-	106,207	82,230	106,207	106,207	Transfer of Downtown Sales Tax
Total Transfers In	-	-	106,207	82,230	106,207	106,207	
Total Revenues	1,857,133	912,530	1,650,849	2,294,899	2,520,028	5,824,972	
EXPENDITURES							
DOWNTOWN DISTRICT (86100)							
PROFESSIONAL SERVICES	-	-	-	-	-	100,000	Contract Downtown Maintenance
Total Other Services and Charges	-	-	-	-	-	100,000	
PROJECT COSTS - DOWNTOWN	1,771,735	-	100,000	-	-	100,000	
Total Capital Outlay	1,771,735	-	100,000	-	-	100,000	
TRANSFER OUT: GENERAL FUND	5,000	5,000	15,000	5,000	15,000	15,000	
TRANSFER OUT: STREET FUND	-	-	643,823	643,823	643,823	-	
Total Transfers Out	5,000	5,000	658,823	648,823	658,823	15,000	
Total Expenditures	1,776,735	5,000	758,823	648,823	658,823	215,000	
Total Income/(Deficit)	80,398	907,530	892,026	1,646,076	1,861,205	5,609,972	

85-TIF Apportionment Fund - Used to account for all apportioned tax levies and expenditures for project costs identified as part of any TIF districts.

City of Sapulpa Municipal Accounting Glossary

1. General Fund

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

2. Sapulpa Municipal Authority (SMA)

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

3. Special Revenue Funds

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

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

4. Capital Improvement Funds

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

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

5. Debt Service Funds

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

6. Enterprise Funds

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

7. Internal Service Funds

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

8. Fiduciary Funds

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

9. Fund Balance

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

10. Encumbrance

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

11. Appropriation

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

12. Revenue

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

13. Expenditure

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

14. Fiscal Year (FY)

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

15. Budget

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

16. Audit

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

17. Capital Outlay

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

18. Contingency Fund

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

19. Debt Service

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

20. Interfund Transfer

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

MUNICIPAL BUDGET ACT
(Title 11 Oklahoma Statutes 2006)

SECTION 17-201. MUNICIPAL BUDGET ACT.

This act may be cited as the “Municipal Budget Act.”

SECTION 17-202. PURPOSE OF ACT.

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

SECTION 17-203. APPLICATION OF ACT

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

SECTION 17-204. DEFINITIONS

As used in this act:

1. “Account” means an entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department;
2. “Appropriated fund balance” means any fund balance appropriated for a fund for the budget year;
3. “Appropriation” means an authorization to expend or encumber income and revenue provided for a purpose;
4. “Budget” means a plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing them;
5. “Budget summary” means a tabular listing of revenues by source and expenditures by purpose for the budget year;

6. "Budget year" means the fiscal year for which a budget is prepared or being prepared;
7. "Chief executive officer" means the mayor of an aldermanic city or a strong-mayor-council city, the mayor of a town, or the city manager or chief administrative officer as it may be defined by applicable law, charter or ordinance;
8. "Current year" means the year in which the budget is prepared and adopted, or the fiscal year immediately preceding the budget year;
9. "Deficit" means the excess of a fund's current liabilities and encumbrances over its current financial assets as reflected by its books of account;
10. "Department" means a functional unit within a fund which carries on a specific activity, such as a fire department or a police department within a general fund;
11. "Estimated revenue" means the amount of revenues estimated to be received during the budget year;
12. "Fiscal year" means the annual period for reporting fiscal operations which begins and ends on dates as the Legislature provides or as provided by law;
13. "Fund" means an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives;
14. "Fund balance" means the excess of a fund's current financial assets over its current liabilities and encumbrances, as reflected by its books of account;
15. "Governing body" means the city council of a city, the board of trustees of a town, or the legislative body of a municipality as it may be defined by applicable law or charter provision;
16. "Immediate prior fiscal year" means the year preceding the current year;
17. "Income and revenue provided" means the amount estimated or actual income and revenue appropriated by the governing body of the municipality;

18. "Levy" means to impose ad valorem taxes or the total amount of ad valorem taxes for a purpose or entity;
19. "Operating reserve" means that portion of the fund balance of the municipality which has not been appropriated in a budget year for another purpose;
20. "Municipality" means any incorporated city or town; and
21. "Purpose" means the specific budget item for a contract or claim.

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

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

SECTION 17-206. REQUIREMENTS AND CONTENTS OF BUDGET

- A. The municipal budget shall present a complete financial plan for the municipality and shall present information necessary and proper to disclose the financial position and condition of the municipality and the revenues and expenditures thereof.
- B. Unless the budget is prepared in accordance with the subsection E of this section, the budget shall contain the following contents:
 1. The budget shall contain a budget summary;
 2. It shall also be accompanied by a budget message, which shall explain the budget and describe its important features;
 3. The budget format shall be as provided by the governing body in consultation with the chief executive officer; and
 4. It shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:
 - a. actual reserves and expenditures for the immediate prior fiscal year,

- b. revenues and expenditures for the current fiscal year as shown by the budget for the current year as adopted or amended, and
 - c. estimates of revenues and expenditures for the budget year.
- C. The estimate of revenues for any budget year shall include probable income by source which the municipality is legally empowered to collect or receive at the time the budget is adopted. The estimate shall be based on a review and analysis of past and anticipated revenues of the municipality. Any portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which is available for appropriation, as finally determined by the county excise board, or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes. Included in the budget of revenues or expenditures for any fund may be amounts transferred from or to another fund. Any such interfund transfer must be shown as a disbursement from the one fund and as a receipt to the other fund.
- D. Encumbrances for funds whose sole purpose is to account for grants and capital projects and/or any unexpended appropriation balances may be considered nonfiscal and excluded from the budget by the governing body, but shall be re-appropriated to the same funds, accounts and for the same purposes for the successive fiscal year, unless the grant, project or purpose is designated or declared closed or completed by the governing body.
- E. As an alternative to the budget format and content described in subsections B, C, and D of this section, the municipality may prepare its budget in a program or purpose format for the municipality as a whole without regard to fund accounting. Such budget shall be subject to all other requirements of the Municipal Budget Act, except those requirements specifically related to fund accounting.

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

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

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

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

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

- A. After the hearing and at least seven (7) days prior to the beginning of the budget year, the governing body shall adopt the budget by resolution, or as any charter may require. The governing body may add or increase items or delete or decrease the items in the budget. In all cases the appropriations shall not exceed the income and revenue provided by the governing body from estimated revenues and appropriated fund balance.
- B. The adopted budget shall be transmitted to the State Auditor and Inspector within thirty (30) days after the beginning of the fiscal year of the municipality and one copy shall be kept on file in the office of the municipal clerk. A copy of the municipality's sinking fund requirements shall be filed with the excise board of the county or counties in which the municipality is located.
- C. The adopted budget shall be in effect on and after the first day of the fiscal year to which it applies. The budget as adopted and filed with the State Auditor and Inspector shall constitute an appropriation for each purpose as defined by the governing body, and the appropriation thus made shall not be used for any other purpose except as provided by law.
- D. At the time required by law, the county excise board shall levy the taxes necessary for the municipality's sinking fund for the budget year pursuant to Section 431 of Title 62 of the Oklahoma Statutes.

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

Within fifteen (15) days after the filing of any municipal budget with the State Auditor and Inspector, any taxpayer may file protests against any levy of ad valorem taxes for creating sinking funds in the manner provided by this section and Sections 24104 through 24111 of Title 68 of the Oklahoma Statutes. The fifteen-day protest period begins upon the date the budget is received in the Office of the State Auditor and Inspector. After receipt of a taxpayer protest, the State Auditor

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

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

- A. No expenditure may be incurred or made by any officer or employee, which exceeds the fund balance for any fund. Any fund balance remaining in a fund at the end of the fiscal year shall be carried forward to the credit of the fund for the next fiscal year. No expenditure may be authorized or made by any officer or employee, which exceeds the appropriation of any fund.
- B. It shall be unlawful for any officer or employee of the municipality in any budget year:
 - 1 To create or authorize creation of a deficit in any fund; or
 - 2 To authorize, make or incur expenditures in excess of ninety percent (90%) of the appropriation for any fund or the budget as adopted or amended until revenues received, including the prior fiscal year's fund balance carried forward, totals an amount equal to at least ninety percent (90%) of the appropriation for the fund. Expenditures may then be made and authorized so long as any expenditure does not exceed any fund balance.
- C. Any obligation that is contracted or authorized by any officer or employee in violation of this act shall become the obligation of the officer or employee himself and shall not be valid or enforceable against the municipality. Any officer or employee who violates this act shall forfeit his office or position and shall be subject to such civil and criminal punishments as are provided by law. Any obligation, authorization for expenditure or expenditure made in violation of this act shall be illegal and void.

SECTION 17-212. FUNDS - ESTABLISHMENT - KINDS

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

1. A general fund, to account for all monies received and disbursed for general municipal government purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account. All monies received by the municipality under the motor fuel tax or under the motor vehicle license and registration tax and earmarked for the street and alley fund may be deposited in the general fund and accounted for as a “street and alley account” within the general fund. Expenditures from this account shall be made as earmarked and provided by law. All references to the street and alley fund or to the special fund earmarked for state-shared gasoline and motor vehicle taxes may mean the street and alley account provided in this section;
2. Special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes;
3. Debt service fund, which shall include the municipal sinking fund, established to account for the retirement of general obligation bonds or other long term debt and payment of interest thereon and judgments as provided by law. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the debt service fund;
4. Capital project funds, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities other than those accounted for in enterprise funds and non-expendable trust funds;
5. Enterprise funds, to account for each utility or enterprise or other service, other than those operated as a department of the general fund, where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a service or program.
6. Trust agency funds, to account for assets held by the municipality as trustee or agent for individuals, private organizations or other governmental units or purposes, such as a retirement fund or a cemetery perpetual care fund;
7. Special assessment funds, to account for the financing of public improvements or services deemed to benefit properties against which special assessments are levied; a separate fund for each special improvement district established by the governing body shall be established, each of which shall be known as a special assessment fund;
8. Internal service funds, to account for the financing of goods or services provided by one department or agency of the municipality to another department or agency, or to another government, on a cost reimbursement basis;

9. A ledger or group of accounts in which to record the details relating to the general fixed assets of the municipality;
10. A ledger or group of accounts in which to record the details relating to the general bonds or other long term debt of the municipality; or
11. Such other funds or ledgers as may be established by the governing body.

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

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

1. Personal services, which may include expenses for salaries, wages, per diem or other compensation, fees, allowances or reimbursement for travel expenses, and related employee benefits, paid to any officer or employee for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, sick leave, terminal pay or similar benefits;
2. Materials and supplies, which may include articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering service in connection with repair, sale or trade of such articles or commodities;
3. services and charges, which may include all current expenses other than those listed in paragraphs 1, 2, 4, 5 or 6 in this section, such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of expenses to any person, firm or corporation rendering such services;
4. Capital outlays, which may include outlays which result in acquisition of or additions to fixed assets which are purchased by the municipality, including machinery and equipment, furniture, land, buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of contract;
5. Debt service, which may include outlays in the form of debt principal payments, periodic interest payments, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods; and

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

SECTION 17-214. FUNDS - OPERATING RESERVE

A municipality may create an operating reserve for the purpose of providing a fund or reserve out of which to meet emergency expenditures.

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

- A. The chief executive officer, or designee, as authorized by the governing body, may transfer any unexpended and unencumbered appropriation or any portion thereof from one purpose to another; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required.
- B. Any fund balance in an unrestricted fund of the municipality may be transferred to another fund of the municipality as authorized by the governing body. Other interfund transfers may be made only as adopted or amended according to Section 17-206 or 17-216 of this title.
- C. Whenever the necessity for maintaining any fund of a municipality has ceased to exist and a balance remains in the fund, the governing body may authorize the transfer of the balance to the general fund or any other designated fund, unless otherwise provided by law.
- D. No encumbrance or expenditure may be authorized or made by any officer or employee, which exceeds the available appropriation for each purpose as defined by the governing body.

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

- A. The governing body may amend the budget to make supplemental appropriations to any purpose up to the amount of additional income and revenues, which are available and provided for current expenditures due to:
 1. Revenues received or to be received from sources not anticipated in the budget for that year;
 2. Revenues received or to be received from anticipated sources but in excess of the budget estimates therefore; or
 3. Unexpended and unencumbered fund balances on hand at the end of the preceding fiscal year, which had not been anticipated or appropriated in the budget. Any appropriation authorizing the creating of indebtedness shall be governed by the applicable provisions of Section 26 of Article 10 of the Oklahoma Constitution.

- B. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money to meet the requirements of appropriation, the governing body shall take action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one purpose to another purpose, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.
- C. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease in the total appropriation of funds shall be adopted at a meeting of the governing body and filed with the municipal clerk and the State Auditor and Inspector.

SECTION 3002 – AUDITS (Title 68 Oklahoma Statutes 2001)

- A. (Also pertains to counties and school districts).
- B. Each municipality that does not prepare an annual audit pursuant to Section 17-105 of Title 11 of the Oklahoma Statutes shall make a financial statement as required by this section. Such municipality shall adopt a budget, which shall contain estimates of expenditures and revenues, including probable income by source, for the budget year; provided, that all municipalities may use estimated fund balances if final certified fund balances are not available. The budget shall be in a format similar to the estimate of needs or, at the municipality's discretion, to Sections 17-207 and 17-212 through 17-214 of Title 11 of the Oklahoma Statutes. This section shall not apply to any municipality that has opted to prepare a budget pursuant to the Municipal Budget Act.
- C. Each budget and each financial statement and estimate of needs for each county, city, incorporated town, or school district, as prepared in accordance with this section, shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.
- D. The financial statements and estimates of all counties shall be filed with the county excise board on or before August 17 of each year; and the financial statements and budgets of all incorporated towns shall be filed with the county excise board on or before August 22 of each year; and the financial statements and budgets of all cities shall be filed with the county excise board on or before August 27 of each year; and the financial statements and estimates of all school districts shall be filed with the county excise board on or before September 1 of each year. Said financial statements and estimates shall have attached thereto an affidavit showing the publication thereof as required herein, or they may be filed and the said affidavit attached thereto at any time within five (5) days after the filing thereof.