

REGULAR STUDY SESSION
CITY HALL - 425 EAST DEWEY AVENUE
2ND FLOOR CONFERENCE ROOM
5:30 P.M., MONDAY, MARCH 19, 2018

Notice is hereby given that the Mayor, Board of Councilors of the City of Sapulpa, Oklahoma, and the Trustees of the Sapulpa Municipal Authority, a Public Trust, will meet in study session at 5:30 p.m., on the 19th day of March, 2018, in the 2nd floor Conference Room of the Sapulpa City Hall, located at 425 E Dewey Avenue in said city. No decision or action, except to direct staff to take action, shall be taken during said meeting.

- AGENDA -

1. **CALL TO ORDER.**
2. **AT THE COUNCIL'S REQUEST, DISCUSS ANY ITEM OF CONCERN ON THE REGULAR SESSION AGENDA OF MARCH 19, 2018.**
3. Discuss February 2018 Financial Statements.
4. Discuss City Council Budget.
5. Discuss Employees Insurance Update.
6. Discuss Community Development items.
7. Discuss Economic Development Director Update.
8. **ADJOURN.**

Posted this 15th day of March, 2018 at or before 5:30 o'clock p.m., at the Sapulpa City Hall, 425 East Dewey, Sapulpa, Oklahoma.

Name: *Anna Jo Fife*

Title: *Administrative Assistant*



Discuss 3.

City Council Study Session

Meeting Date: 03/19/2018

Submitted By: Pam Vann, Finance Director, Finance

SUBJECT:

Discuss February 2018 Financial Statements.

Attachments

February 2018 Sales Tax
February 2018 Revenue Comparison
February 2018 Financial Statements
February 2018 Golf Course Comparison
February 2018 Lake Comparison

CITY OF SAPULPA
SALES TAX BREAKDOWN FOR
Fiscal Year 2017-2018
RECEIVED IN MAR 2018

Month Of/Received In	2015-2016 Total Sales Tax Received	2016-2017 Total Sales Tax Received	2017-2018 Total Sales Tax Received	2017-2018 Actual Increase or Decrease of 16-17 YR	2017-2018 AS % OF TOTAL BUDGET	2017-2018 Budget Amount	% of Original Budget	Over/Under Budget
JULY/SEPTEMBER	\$1,070,329.53	\$1,110,286.14	\$1,002,151.01	-\$108,135.13	8.50%	\$1,022,769	8.6749%	-\$20,617.99
AUGUST/OCTOBER	\$1,019,544.15	\$965,065.99	\$998,695.77	\$33,629.78	8.47%	\$995,368	8.4425%	\$3,327.77
SEPTEMBER/NOVEMBER	\$974,538.48	\$965,573.19	\$1,030,795.95	\$65,222.76	8.74%	\$949,976	8.0574%	\$80,819.95
OCTOBER/DECEMBER	\$1,012,034.71	\$923,402.87	\$1,049,221.71	\$125,818.84	8.90%	\$945,116	8.0162%	\$104,105.71
NOVEMBER/JANUARY	\$1,011,113.43	\$1,047,931.46	\$1,035,148.60	-\$12,782.86	8.78%	\$995,394	8.4427%	\$39,754.60
DECEMBER/FEBRUARY	\$1,091,174.21	\$1,058,349.99	\$1,098,101.79	\$39,751.80	9.31%	\$1,048,770	8.8954%	\$49,331.79
JANUARY/MARCH	\$889,017.65	\$904,961.35	\$981,187.95	\$76,226.60	8.32%	\$926,510	7.8584%	\$54,677.95
FEBRUARY/APRIL	\$1,026,675.84	\$988,524.57			0.00%	\$949,134	8.0503%	
MARCH/MAY	\$996,063.02	\$1,037,621.32			0.00%	\$1,003,718	8.5133%	
APRIL/JUNE	\$929,937.82	\$967,870.81			0.00%	\$942,716	7.9959%	
MAY/JULY	\$1,006,864.57	\$1,050,392.72			0.00%	\$971,816	8.2427%	
JUNE/AUGUST	\$1,062,271.16	\$1,028,915.38			0.00%	\$1,038,750	8.8104%	
TOTALS:	\$12,089,564.57	\$12,048,895.79	\$7,195,302.78	\$219,731.79	61.03%	\$11,790,037		\$311,399.78

CITY OF SAPULPA
 SALES TAX BREAKDOWN FOR
 Fiscal Year 2017-2018
 RECEIVED IN MAR 2018
 ADDITIONAL 1/2 CENT ON TULSA COUNTY SALES

Month Of/Received In	2016-2017 Total Sales Tax Received	2017-2018 Total Sales Tax Received	2017-2018 Actual Increase or Decrease of 16-17 YR	2017-2018 AS % OF TOTAL BUDGET	2017-2018 Budget Amount	% of Original Budget \$252,000	Over/Under Budget
JULY/SEPTEMBER		\$17,454.22	\$17,454.22	6.93%	\$21,861	8.6750%	-\$4,406.78
AUGUST/OCTOBER		\$19,122.79	\$19,122.79	7.59%	\$21,275	8.4425%	-\$2,152.21
SEPTEMBER/NOVEMBER		\$17,498.40	\$17,498.40	6.94%	\$20,305	8.0575%	-\$2,806.60
OCTOBER/DECEMBER		\$24,134.95	\$24,134.95	9.58%	\$20,201	8.0163%	\$3,933.95
NOVEMBER/JANUARY		\$19,492.99	\$19,492.99	7.74%	\$21,276	8.4429%	-\$1,783.01
DECEMBER/FEBRUARY	\$6,534.40	\$21,490.59	\$14,956.19	8.53%	\$22,415	8.8948%	-\$924.41
JANUARY/MARCH	\$18,026.88	\$18,512.98	\$486.10	7.35%	\$19,803	7.8583%	-\$1,290.02
FEBRUARY/APRIL	\$21,071.85			0.00%	\$20,287	8.0504%	
MARCH/MAY	\$17,573.76			0.00%	\$21,454	8.5135%	
APRIL/JUNE	\$18,000.77			0.00%	\$20,150	7.9960%	
MAY/JULY	\$22,835.28			0.00%	\$20,772	8.2429%	
JUNE/AUGUST	\$18,431.42			0.00%	\$22,201	8.8099%	
TOTALS:	\$122,474.36	\$137,706.92	\$15,232.56	54.65%	\$252,000		-\$9,429.08

CITY OF SAPULPA
 SALES TAX BREAKDOWN FOR
 Fiscal Year 2017-2018
 RECEIVED IN MAR 2018

\$490,593.98

TOTAL SALES TAX RECEIPT: \$981,187.95 1st Penny 2nd and 3rd Pennies 4th Penny (1/2) 4th Penny (1/2) TOTAL OF ALL PENNIES

Code	Description	1st Penny	2nd and 3rd Pennies	4th Penny (1/2)	4th Penny (1/2)	Total
10-4003	General	\$245,296.99	\$196,237.58	\$122,648.49	\$122,648.49	\$686,831.55
31-4003	Cemetery		\$12,264.85			\$12,264.85
34-4003	Library		\$12,264.85			\$12,264.85
35-4003	Park & Recreation		\$24,529.70			\$24,529.70
40-4003	Fire Cash		\$12,264.85			\$12,264.85
41-4003	Police Cash		\$12,264.85			\$12,264.85
44-4003	Maj. Thoro.		\$24,529.70			\$24,529.70
45-4003	Capital		\$49,059.40			\$49,059.40
46-4003	Imp. W & S		\$49,059.40			\$49,059.40
48-4003	Water Resources		\$98,118.80			\$98,118.80
65-4003	Street Improvement			\$122,648.49		\$122,648.49
67-4003	Sewer Plant				\$122,648.49	\$122,648.49
		\$245,296.99	\$490,593.98	\$122,648.49	\$122,648.49	\$981,187.95

* 1st 1/2 of 4th penny effective June 2014.

* 2nd 1/2 of 4th penny effective April 1, 1998.

SAPULPA MUNICIPAL AUTHORITY
As of February 28, 2018

	YEAR TO DATE		2017-2018	Percent	EMCUMBRANCES	REMAINING
	2016-2017	2017-2018	BUDGET	of BUDGET		BUDGET
REVENUES/RESOURCES:						
Estimated Beginning Fund Balance	\$ 1,045,730	\$ 697,580	\$ 697,580	100.00%	\$ -	
Charges for Services	6,868,650	7,053,343	10,196,000	69.18%		3,142,657
Interest	1,269	323	2,000	16.15%		1,677
Miscellaneous	269,177	226,066	342,140	66.07%		116,074
Transfers In	3,246,642	3,376,277	4,934,407	68.42%		1,558,130
						-
TOTAL REVENUES/RESOURCES	\$ 11,431,469	\$ 11,353,589	\$ 16,172,127		\$ -	\$ 4,818,538
EXPENDITURES/APPROPRIATIONS						
504-Trust Attorney	\$ 19,239	\$ 18,278	\$ 29,405	62.16%	\$ 262	\$ 10,865
522-Administration	132,851	129,308	192,821	67.06%	1,540	61,973
523-Utility Billing	228,458	245,476	349,400	70.26%	33,466	70,458
524-Water Treatment	1,343,705	1,502,744	2,287,796	65.69%	229,667	555,385
525-Wastewater Treatment	637,386	697,830	1,176,140	59.33%	66,140	412,170
527-Refuse Collection	755,945	793,935	1,359,900	58.38%	524,637	41,328
528-Industrial Pretreatment	39,156	39,154	76,990	50.86%	26,222	11,615
590-Non Departmental	6,898,593	6,951,264	10,298,654	67.50%	777,284	2,570,106
591-Reserve	55,258	56,872	113,800	49.98%	4,405	52,523
TOTAL EXPENDITURES/APPROPRIATIONS	\$ 10,110,590	\$ 10,434,861	\$ 15,884,906		\$ 1,663,623	\$ 3,786,422
FUND TOTAL PROFIT (LOSS)	\$ 1,320,879	\$ 918,728	\$ 287,221			

OTHER OPERATING FUNDS

As of February 28, 2018

	YEAR TO DATE		2017-2018 BUDGET	Percent of BUDGET	EMCUMBRANCES	REMAINING BUDGET
	2016-2017	2017-2018				
STORMWATER MANAGEMENT FUND						
BUDGETED BEG FUND BAL	\$ 1,046,562	\$ 1,135,336	\$ 1,135,336			
REVENUE/RESOURCES	607,613	609,987	2,048,525	29.78%		
EXPENDITURES/APPROPRIATION	625,775	635,446	1,029,564	61.72%	159,945	234,173
FUND TOTAL PROFIT (LOSS)	\$ 1,028,401	\$ 1,109,878	\$ 2,154,297			
STREET & ALLEY FUND						
BUDGETED BEG FUND BAL	\$ 173,567	\$ 285,877	\$ 285,877			
REVENUE/RESOURCES	341,535	265,717	699,377	37.99%		
EXPENDITURES/APPROPRIATION	305,311	356,423	687,000	51.88%	11,637	318,940
FUND TOTAL PROFIT (LOSS)	\$ 209,791	\$ 195,171	\$ 298,254			
CEMETERY FUND						
BUDGETED BEG FUND BAL	\$ 76,755	\$ 46,508	\$ 46,508			
REVENUE/RESOURCES	225,080	288,726	440,133	65.60%		
EXPENDITURES/APPROPRIATION	239,455	251,386	429,234	58.57%	20,050	157,798
FUND TOTAL PROFIT (LOSS)	\$ 62,380	\$ 83,848	\$ 57,407			
HUNTING & FISHING FUND						
BUDGETED BEG FUND BAL	\$ 24,522	\$ 22,585	\$ 22,585			
REVENUE/RESOURCES	27,264	30,041	71,185	42.20%		
EXPENDITURES/APPROPRIATION	39,166	40,604	60,500	67.11%	10,030	9,866
FUND TOTAL PROFIT (LOSS)	\$ 12,620	\$ 12,023	\$ 33,270			
GOLF COURSE FUND						
BUDGETED BEG FUND BAL	\$ 97,590	\$ 211,170	\$ 214,150			
REVENUE/RESOURCES	527,001	448,835	965,350	46.49%		
EXPENDITURES/APPROPRIATION	450,166	477,837	784,455	60.91%	38,535	268,083
FUND TOTAL PROFIT (LOSS)	\$ 174,425	\$ 182,168	\$ 395,045			
LIBRARY FUND						
BUDGETED BEG FUND BAL	\$ 50,349	\$ 89,315	\$ 112,018			
REVENUE/RESOURCES	299,256	234,245	447,934	52.29%		
EXPENDITURES/APPROPRIATION	263,120	286,894	438,284	65.46%	17,648	133,742
FUND TOTAL PROFIT (LOSS)	\$ 86,485	\$ 36,666	\$ 121,668			
PARK & RECREATION FUND						
BUDGETED BEG FUND BAL	\$ 69,354	\$ 62,946	\$ 63,395			
REVENUE/RESOURCES	418,567	459,926	739,496	62.19%		
EXPENDITURES/APPROPRIATION	413,625	447,956	714,263	62.72%	38,379	227,928
FUND TOTAL PROFIT (LOSS)	\$ 74,295	\$ 74,915	\$ 88,628			
AQUATICS CENTER FUND						
BUDGETED BEG FUND BAL	\$ 8,866	\$ 21,425	\$ 21,425			
REVENUE/RESOURCES	79,062	52,055	184,709	28.18%		
EXPENDITURES/APPROPRIATION	87,008	67,431	170,055	39.65%	8,690	93,934
FUND TOTAL PROFIT (LOSS)	\$ 920	\$ 6,050	\$ 36,079			
WATER & SEWER SALES TAX FUND						
BUDGETED BEG FUND BAL	\$ 134,945	\$ 89,255	\$ 93,505			
REVENUE/RESOURCES	573,626	619,326	988,507	62.65%		
EXPENDITURES/APPROPRIATION	557,654	580,467	957,523	60.62%	15,661	361,395
FUND TOTAL PROFIT (LOSS)	\$ 150,918	\$ 128,113				
E-911 FUND						
BUDGETED BEG FUND BAL	\$ 158,547	\$ 77,203	\$ 117,203			
REVENUE/RESOURCES	101,840	297,727	546,203	54.51%		
EXPENDITURES/APPROPRIATION	184,385	342,167	523,300	65.39%	24,224	156,909
FUND TOTAL PROFIT (LOSS)	\$ 76,001	\$ 32,763	\$ 140,106			
JUVENILE JUSTICE FUND						
BUDGETED BEG FUND BAL	\$ 13,383	\$ 28,185	\$ 28,185			
REVENUE/RESOURCES	24,138	18,711	58,235	32.13%		
EXPENDITURES/APPROPRIATION	14,869	13,664	25,850	52.86%	9,250	2,936
FUND TOTAL PROFIT (LOSS)	\$ 22,652	\$ 33,233	\$ 60,570			
HOTEL/MOTEL TAX FUND						
BUDGETED BEG FUND BAL	\$ 34,232	\$ 47,178	\$ 47,178			
REVENUE/RESOURCES	129,683	124,320	272,278	45.66%		
EXPENDITURES/APPROPRIATION	157,398	62,405	249,236	25.04%	28,079	158,753
FUND TOTAL PROFIT (LOSS)	\$ 6,516	\$ 109,093	\$ 70,220			

**CITY OF SAPULPA
FINANCIAL STATEMENTS**

**GENERAL FUND
As of February 28, 2018**

	YEAR TO DATE		2017-2018	Percent	EMCUMBRANCES	REMAINING
	2016-2017	2017-2018	BUDGET	of BUDGET		BUDGET
REVENUES/RESOURCES:						
Estimated Beginning Fund Balance	\$ 1,493,178	\$ 1,218,456	\$ 1,218,456	100.00%		\$ -
Taxes	9,147,811	9,398,557	13,692,037	68.64%		4,293,480
License & Permits	90,267	80,205	165,375	48.50%		85,170
Intergovernmental	73,738	78,103	118,000	66.19%		39,897
Fines & Forfeitures	453,340	359,464	707,000	50.84%		347,536
Charges for Services	418,475	383,729	583,500	65.76%		199,771
Interest	1,586	1,398	2,575	54.28%		1,177
Miscellaneous	111,116	92,171	130,206	70.79%		38,035
Transfers In	3,224,490	3,094,677	4,511,992	68.59%		1,417,315
						-
TOTAL REVENUES/RESOURCES	\$ 15,014,000	\$ 14,706,760	\$ 21,129,141		\$ -	\$ 6,422,381
EXPENDITURES/APPROPRIATIONS						
501-City Council	\$ 51,374	\$ 64,529	\$ 91,805	70.29%	\$ 22,331	\$ 4,945
502-City Manager	152,134	153,650	240,200	63.97%	2,036	84,514
503-City Clerk	137,052	120,430	202,453	59.49%	6,604	75,419
504-City Attorney	129,619	126,711	237,736	53.30%	6,981	104,044
505-City Treasurer	19,861	19,817	29,995	66.07%	299	9,879
506-Human Resources	81,345	74,914	127,212	58.89%	5,517	46,781
508-Central Garage	91,853	83,399	143,770	58.01%	2,112	58,259
509-Finance	257,898	32,849	426,341	7.70%	14,066	379,426
510-Municipal Court	68,070	69,932	124,677	56.09%	31,175	23,570
511-Fire	3,124,762	3,065,237	4,702,240	65.19%	87,901	1,549,102
512-Police	2,734,154	2,629,505	4,147,322	63.40%	71,759	1,446,058
513-Aminal Control	83,926	80,264	140,958	56.94%	2,509	58,185
514-Emergency Management	16,152	16,837	27,180	61.95%	1,903	8,440
515-Community Development	97,687	70,981	170,309	41.68%	1,631	97,697
516-Purchasing	38,521	39,130	58,028	67.43%	732	18,166
517-Building Inspections	87,054	88,633	134,526	65.89%	1,646	44,247
518-Code Enforcement	42,274	47,765	80,713	59.18%	1,127	31,821
590-Non Departmental	6,571,569	6,737,235	9,620,084	70.03%	148,392	2,734,457
591-Reserve	6,507	67,855	141,588	47.92%	17,045	56,688
						-
TOTAL EXPENDITURES/APPROPRI	\$ 13,791,810	\$ 13,589,672	\$ 20,847,137		\$ 425,766	\$ 6,831,699
FUND TOTAL PROFIT (LOSS)	\$ 1,222,190	\$ 1,117,088	\$ 282,004			

**CITY OF SAPULPA MUNICIPAL GOLF COURSE
FEBRUARY 16/17 VS FEBRUARY 17/18**

COMBINED TOTALS

	2017	2018	Increase/ Decrease	%	Year/Date 2017	Year/Date 2018	Increase/ Decrease	%
Total Monthly Rounds 17	403							
Total Monthly Rounds 18	171							
Increase/Decrease	-232							
Total Green Fees:	\$4,951.19	\$1,812.97	-\$3,138.22	-63.38%	\$54,407.49	\$55,315.30	\$907.81	1.67%
Total Cart Fees:	\$4,181.24	\$2,202.96	-\$1,978.28	-47.31%	\$44,035.46	\$41,995.99	-\$2,039.47	-4.63%
Total Memberships:	\$7,271.33	\$4,644.82	-\$2,626.51	-36.12%	\$48,812.99	\$41,775.80	-\$7,037.19	-14.42%
Total Trail Fees:	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!
Pro Shop Sales	\$1,200.34	\$3,943.68	\$2,743.34	228.55%	\$15,654.59	\$17,177.08	\$1,522.49	9.73%
Non-Tax Sales	\$348.99	\$539.00	\$190.01	54.45%	-\$49.56	\$387.50	\$437.06	-881.88%
Dr Range Bucket	\$337.02	\$202.76	-\$134.26	-39.84%	\$4,090.82	\$3,553.72	-\$537.10	-13.13%
Dr Range Yrly Fee	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!
Concession Sales	\$4,170.76	\$1,616.86	-\$2,553.90	-61.23%	\$45,170.25	\$39,739.23	-\$5,431.02	-12.02%
Total Fees:	\$22,460.87	\$14,963.05	-\$7,497.82	-33.38%	\$212,122.04	\$199,944.62	-\$12,177.42	-5.74%
Total Monthly Cart Rentals 17	526							
Total Monthly Cart Rentals 18	277							
Increase/Decrease	-249							
Total Sales Tax:	\$2,100.54	\$1,358.32	-\$742.22	-35.33%	\$20,155.46	\$19,180.69	-\$974.77	-4.84%
Total Revenue:	\$24,561.41	\$16,321.37	-\$8,240.04	-33.55%	\$232,277.50	\$219,125.31	-\$13,152.19	-5.66%

Total YTD Rounds 17	4471
Total YTD Rounds 18	4239
Increase/Decrease	-232
Total YTD Cart Rentals 17	5300
Total YTD Cart Rentals 18	4973
Increase/Decrease	-327

PRETTY WATER & SAHOMA LAKE PERMITS FEBRUARY 16/17 VS FEBRUARY 17/18

COMBINED TOTALS

	Monthly Totals		Increase/ Decrease	%	Year/Date		Increase/ Decrease	%
	2017	2018			2017	2018		
FISH PERMITS								
Current Month 2017	160							
Current Month 2018	90							
Increase/Decrease	-70							
Total Trout:	\$940.00	\$470.00	-\$470.00	-50.00%	\$6,690.00	\$4,660.00	-\$2,030.00	-30.34%
Total Catfish:	\$0.00	\$0.00	\$0.00	#DIV/0!	\$2,880.00	\$3,155.00	\$275.00	9.55%
Total General:	\$362.00	\$226.00	-\$136.00	-37.57%	\$2,432.00	\$5,376.00	\$2,944.00	121.05%
Total Camping Sr. Mthly	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	\$350.00	\$350.00	#DIV/0!
Total Camping Sr. Daily	\$0.00	\$0.00	\$0.00	#DIV/0!	\$172.50	\$0.00	-\$172.50	-100.00%
Total Camping Reg Mthly	\$1,400.00	\$1,050.00	-\$350.00	-25.00%	\$8,750.00	\$12,950.00	\$4,200.00	48.00%
Total Camping Reg Daily	\$252.00	\$372.00	\$120.00	47.62%	\$5,807.73	\$2,546.00	-\$3,261.73	-56.16%
Tent:	\$0.00	\$0.00	\$0.00	#DIV/0!	\$168.00	\$456.00	\$288.00	171.43%
Total Hunting:	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	\$770.00	\$770.00	#DIV/0!
Total Pavilion & Paddle	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!
Total Revenue:	<u>\$2,954.00</u>	<u>\$2,118.00</u>	<u>-\$836.00</u>	<u>-28.30%</u>	<u>\$26,900.23</u>	<u>\$30,263.00</u>	<u>\$3,362.77</u>	<u>12.50%</u>

FISH PERMITS

Current YTD FY 16/17
Current YTD FY 17/18

1449
1189
-260



AGENDA ITEM

City Council Study Session

4.

Meeting Date: 03/19/2018

Submitted By: Anna Jo Fife, City Manager Assistant

Department: City Manager



AGENDA ITEM

City Council Study Session

5.

Meeting Date: 03/19/2018

Submitted By: Anna Jo Fife, City Manager Assistant

Department: City Manager



AGENDA ITEM

City Council Study Session

6.

Meeting Date: 03/19/2018

Submitted By: Anna Jo Fife, City Manager Assistant

Department: City Manager



AGENDA ITEM

City Council Study Session

7.

Meeting Date: 03/19/2018

Submitted By: Anna Jo Fife, City Manager Assistant

Department: City Manager
