



# CITY OF LAWTON

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## FINANCE DEPARTMENT

### MEMORANDUM

DATE: May 20, 2022

TO: Mayor & City Council

VIA: Michael Cleghorn, City Manager  
Dewayne Burk, Deputy City Manger  
Richard Rogalski, Deputy City Manager

FROM: Joe Don Dunham, Finance Director

SUBJECT: April 30, 2022, Finance Report

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To add further transparency in reviewing the City's operations, the Financial Services Department is providing herein the April 30, 2022, findings of the City's operating funds. Financial Services monitors all City financial activities on a regular basis. This is an executive look at the city operations as of April 30, 2022.

This report presents the City's comparison of actual results to the fiscal year budget and audited results for FY 2020 and the pending audited results for FY 2021. Included are breakdowns of the City's revenues and a summary of operating expenditures of the major operating fund groups.

## April 30, 2022, Finance Summary

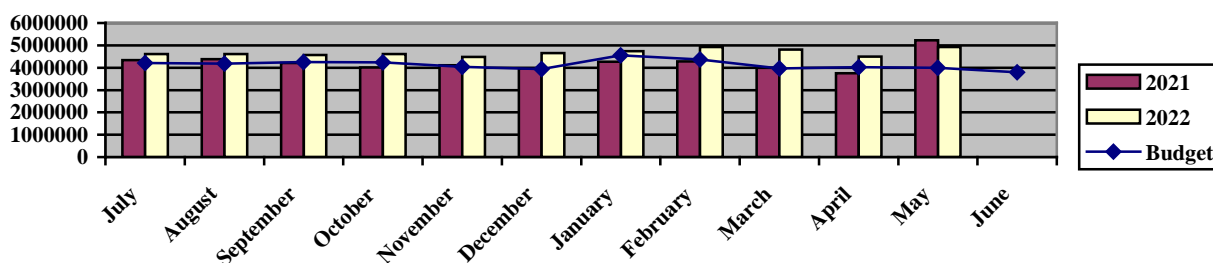
### **Sales Tax Summary:**

Sales Tax is analyzed as an economic indicator for the City of Lawton. Through the end of May 2022, the Sales Tax remains strong as compared to previous years. There has been a small increase since the last report, collections are currently 10.55% more than the same time frame during the FY2021 budget. Similarly, to previous years there has been increase from April to May collections.

This increase is historically in the 5% range and during 2022 the city experienced a 9% increase between April and May's collections.

With only one month remaining in the 2022 Budget Year the City of Lawton Sales Tax is up 10.55%. Sales tax collection predictions for FY 2022 indicate an approximately sales tax increase of 10%. If the normal pattern is followed the city will collect approximately \$4.5 million dollars for the month of June.

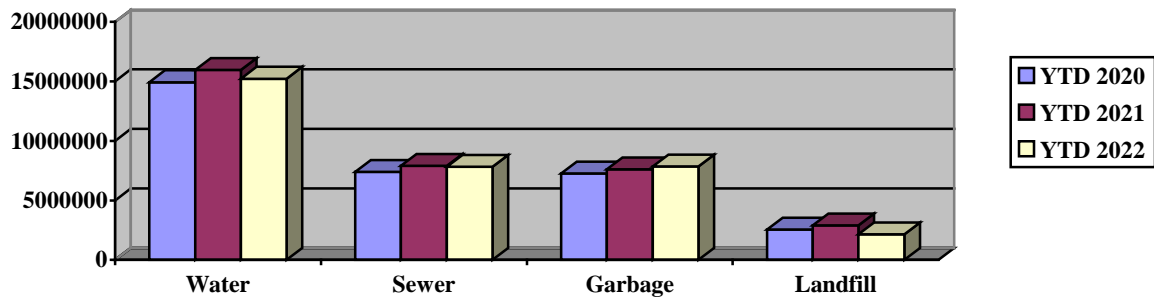
Sales Tax Comparison



### **Utility Revenue Summary:**

In the analysis of the City of Lawton's utility revenue, which provides the second largest source of revenue for the city's operations, the city has seen a 4% decrease between May 2022 and what would be the average collections as of May 2021. Water and Sewer collections are tied to one another, and water usage is the driving force. So, when water billings decline, sewer billings will follow suite. They will not decline at the same rate because not every water account has sewer. There are some accounts that are on a septic system. For the month of May 2022, water collections declined 5% as compared to the average collection in May 2021 and sewer has declined 1%. Garbage collections have increased by 3% and Landfill collections have declined 26%. I speculate the decline in landfill collections is due to the usage of an annual average instead of an actual month by month comparison and the realization that the City had underbilled some of the large commercial users of the landfill. Staff is in the process of correcting this last issue now. Landfill staff has informed their customers of the mistake and are currently sending out corrected billings for March and April.

### Utility Billing Comparison



### **Operations Summary:**

There are two groups of funds which account for most of the City's operations, they are the General and the Enterprise Funds. General Fund operations account for services like public safety, street repair and construction, parks/recreation activities, stormwater management, administration, planning/development services, and emergency reserve funds. The Enterprise Fund operations are the business side of the city. The funds which are accounted for in this grouping are the Lawton Enterprise Fund, the Lawton Water Authority, Sewer Rehabilitation, Landfill Financial Assurance and Debt Service Funds. The enterprise funds are expected to generate enough monies to cover the cost of operations, repair and replacement of the services provided and help cover costs in the other funds which do not generate enough revenues to be self-sufficient.

### **General Funds Summary:**

As discussed above sales tax revenues are running approximately 10.55% above the collections as of May 2022. While this does show a strong local economy, the other revenue items in this fund are not doing as well. The total revenues for these funds are 5% below the FY 2021 average for May. One of the reasons for this deterioration is the sharp decline in Intergovernmental Revenues, i.e., grants. In FY 2021 the city recorded \$7,791,713 for this revenue grouping, while in FY 2022 there has only been \$739,996 recorded. The City of Lawton has applied for the second payment from the ARPA Grant. This will be another \$9.1 million, which will be able to be used for ARPA approve purchases. Other areas which appear to be falling short are Fine/Forfeitures and Licenses/Permits.

The expenditures and encumbrances for these funds are approximately 8% above the below the average expenditures for April 2021. The City has spent or encumbered 86% of the funds budgeted for Personnel Services, 87% of the funds allocated for Materials and Supplies, is over budget in Other Charges and Services by 27% and has spent 102% of the funds allocated for Capital Outlay. The concerning area is the overage in Other Charges and Services. Inflation continues to drive the

### **Enterprise Funds Summary:**

Charges for Services account for 98% of the revenues for these funds. At the end of May 2022 this category is running 2% below the average collections for FY 2021. These collection rates have already been discussed above.

The expenditures and encumbrances for these funds is approximately 9% above the average expenditures and encumbrances through May 2021. This is inline with the approved budget for FY 2022. The City of Lawton has either spent or encumbered 86,919,911 of the approved FY 2021

Budget dollars. Personnel Services account for 12% of these funds, Materials and Supplies 9%, Other Charges & Services 77%, Capital Outlay 1% and Debt Service 1%. The Other Services & Charges category account for items such as insurance, utility costs, dues and memberships, and training. As well as Maintenance and Operational Expense to Other Funds. This is basically transfers to other funds for the operation of those funds and is \$17,780,000 as of May 2022.

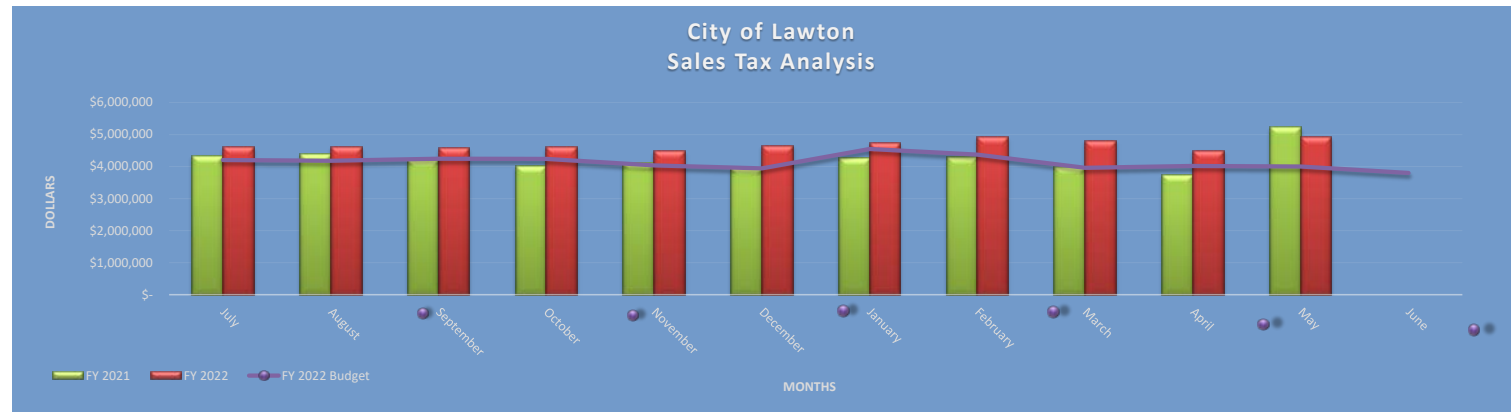
**Summary:**

As the City of Lawton starts to wrap up FY 2022 and begin FY 2023 staff sees a lot of good things on the horizon. As long as budgetary numbers and plans hold true staff will be moving forward on numerous high-profile projects, to include WWTP and street repairs. Inflation continues to be a concern but with the rate increases which are being proposed inflation will be manageable. The department heads and directors have done an excellent job in managing their budgets and should be commended, it has not been an easy task. Finance Services is continently monitoring the revenues and expenditures to ensure management has a full picture of the City's financial situation. If you should have any questions over this report, please let City Manager Cleghorn or myself know. The citizens of Lawton appreciate your service.

**City of Lawton**  
Monthly Report of Sales Tax Collections

Month	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
July	3,662,846	3,779,725	3,691,300	3,694,602	3,846,127	3,675,506	3,676,240	3,790,843	3,849,040	4,340,056	4,610,153
August	3,707,430	3,564,755	3,602,388	3,757,144	3,840,288	3,732,329	3,674,574	3,745,177	3,768,207	4,383,495	4,614,059
September	3,799,812	3,723,876	3,713,888	3,846,435	3,913,076	3,833,284	3,754,278	3,729,712	3,947,640	4,205,863	4,571,041
October	3,797,189	3,807,764	3,829,946	3,864,962	3,745,215	3,713,020	3,748,735	3,841,534	3,974,740	4,013,586	4,609,948
November	3,566,017	3,313,012	3,583,985	3,632,300	3,577,349	3,741,364	3,581,976	3,598,785	3,714,902	4,102,796	4,477,232
December	3,449,741	3,503,273	3,694,117	2,155,659	3,724,512	3,615,770	3,575,108	3,717,927	3,883,585	3,969,278	4,653,812
January	3,938,975	3,919,774	4,210,003	4,166,770	4,035,202	4,198,580	4,166,533	4,193,486	4,259,912	4,260,994	4,738,191
February	3,853,904	3,677,933	3,862,287	4,098,844	4,021,080	3,807,037	3,833,638	3,995,461	3,961,968	4,286,895	4,925,388
March	3,461,732	3,488,810	3,515,648	3,662,550	3,434,527	3,375,091	3,394,069	3,428,574	3,565,038	3,995,713	4,810,311
April	3,744,305	3,587,900	3,832,674	3,591,116	3,902,595	3,590,917	3,719,202	3,840,279	3,791,903	3,745,809	4,499,567
May	3,667,057	3,505,953	3,700,323	3,892,479	3,751,082	3,877,164	3,916,918	4,020,770	3,659,696	5,221,305	4,924,069
June	3,490,433	3,445,603	3,804,134	3,629,158	3,580,389	3,478,648	3,566,749	3,814,597	3,500,523	4,651,644	
%inc (dec)	44,139,440	43,318,379	45,040,694	43,992,018	45,371,442	44,638,709	44,608,023	45,717,146	45,877,154	51,177,435	51,433,772
		-1.86%	3.98%	-2.33%	3.14%	-1.61%	-0.07%	2.49%	0.35%	11.55%	0.50%

		Current Mo		%	Y-T-D		%	FY 2022	Elapsed			
Month		2021	2022	Variance	2021	2021	Variance	Budget	Time			
July	\$	4,340,056	\$	4,610,153	6.22%	\$	4,340,056	\$	4,610,153	6.22%	4,205,569	8.33%
August		4,383,495		4,614,059	5.26%		8,723,551		9,224,212	5.74%	4,183,208	16.67%
September		4,205,863		4,571,041	8.68%		12,929,415		13,795,253	6.70%	4,247,260	25.00%
October		4,013,586		4,609,948	14.86%		16,943,000		18,405,202	8.63%	4,238,155	33.33%
November		4,102,796		4,477,232	9.13%		21,045,797		22,882,434	8.73%	4,035,169	41.67%
December		3,969,278		4,653,812	17.25%		25,015,075		27,536,246	10.08%	3,941,722	50.00%
January		4,260,994		4,738,191	11.20%		29,276,069		32,274,436	10.24%	4,548,199	58.33%
February		4,286,895		4,925,388	14.89%		33,562,964		37,199,825	10.84%	4,374,122	66.67%
March		3,995,713		4,810,311	20.39%		37,558,677		42,010,136	11.85%	3,960,401	75.00%
April		3,745,809		4,499,567	20.12%		41,304,486		46,509,703	12.60%	4,020,577	83.33%
May		5,221,305		4,924,069	-5.69%		46,525,791		51,433,772	10.55%	3,998,500	91.67%
June		-		-	-		-		-	-	3,800,000	100.00%
Total	\$	46,525,791	\$	51,433,772	10.55%							
						FY2022 Budget		\$49,955,000				



CITY OF LAWTON  
SALES AND USE TAX COMPARISON REPORT

	FY 2021			FY 2022			GROSS RECEIPTS		PER ONE CENT	
	RATE	GROSS RECEIPTS	RECEIPTS PER ONE CENT	RATE	GROSS RECEIPTS	RECEIPTS PER ONE CENT	INCREASE/ DECREASE	PERCENTAGE VARIANCE	INCREASE/ DECREASE	PERCENTAGE VARIANCE
<b>SALES TAX:</b>										
JULY	4.125%	4,340,056.00	1,052,134.79	4.125%	4,610,153.00	1,117,612.85	270,097.00	6.22%	65,478.06	6.22%
AUGUST	4.125%	4,383,495.00	1,062,665.45	4.125%	4,614,059.00	1,118,559.76	230,564.00	5.26%	55,894.30	5.26%
SEPTEMBER	4.125%	4,205,863.00	1,019,603.15	4.125%	4,571,041.00	1,108,131.15	365,178.00	8.68%	88,528.00	8.68%
OCTOBER	4.125%	4,013,586.00	972,990.55	4.125%	4,609,948.00	1,117,563.15	596,362.00	14.86%	144,572.61	14.86%
NOVEMBER	4.125%	4,102,796.00	994,617.21	4.125%	4,477,232.00	1,085,389.58	374,436.00	9.13%	90,772.36	9.13%
DECEMBER	4.125%	3,969,278.00	962,249.21	4.125%	4,653,812.00	1,128,196.85	684,534.00	17.25%	165,947.64	17.25%
JANUARY	4.125%	4,260,994.00	1,032,968.24	4.125%	4,738,191.00	1,148,652.36	477,197.00	11.20%	115,684.12	11.20%
FEBRUARY	4.125%	4,286,895.00	1,039,247.27	4.125%	4,925,388.00	1,194,033.45	638,493.00	14.89%	154,786.18	14.89%
MARCH	4.125%	3,995,713.00	968,657.70	4.125%	4,810,311.40	1,166,136.10	814,598.40	20.39%	197,478.40	20.39%
APRIL	4.125%	3,745,809.00	908,074.91	4.125%	4,499,567.06	1,090,804.14	753,758.06	20.12%	182,729.23	20.12%
MAY	4.125%	5,221,305.00	1,265,770.91	4.125%	4,924,069.05	1,193,713.71	(297,235.95)	-5.69%	(72,057.20)	-5.69%
JUNE	4.125%	4,651,644.00	1,127,671.27	4.125%	-	-	-	0.00%	-	0.00%
<b>TOTAL SALES TAX</b>		<b>51,177,434.00</b>	<b>12,406,650.67</b>		<b>51,433,771.51</b>	<b>12,468,793.09</b>	<b>4,907,981.51</b>	<b>9.59%</b>	<b>1,189,813.70</b>	<b>9.59%</b>

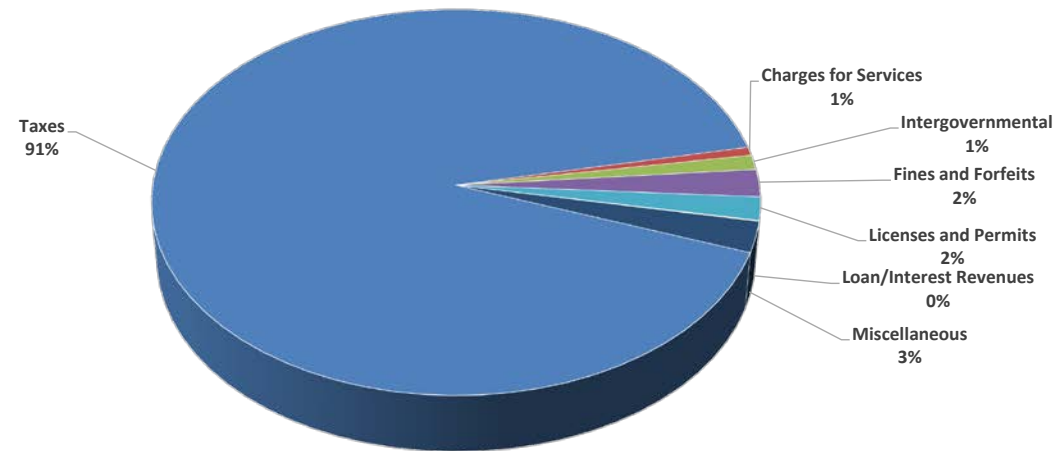
**Income Statement****Monthly General Government Funds Report**

For April 30, 2022

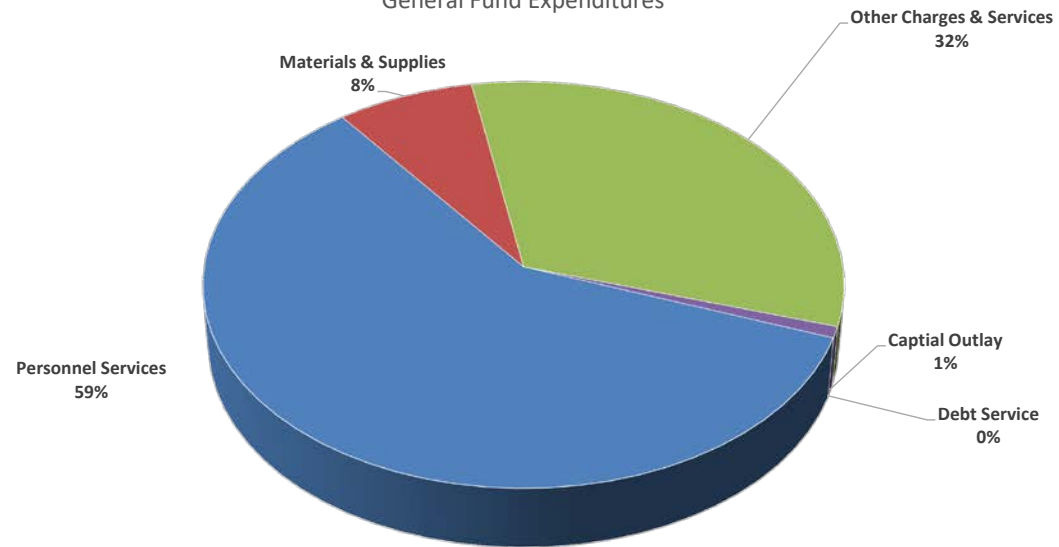
	2020	2021	2022					
	Acutal	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget	% Remaining
<b>Revenues</b>								
Taxes	54,547,491	61,756,536	60,376,078	60,376,078	55,200,385	-	5,175,693	9%
Charges for Services	681,348	571,796	669,721	669,721	417,862	-	251,859	38%
Intergovernmental	512,598	7,791,713	510,000	510,000	739,996	-	(229,996)	-45%
Fines and Forfeits	2,182,227	3,266,816	1,759,776	1,759,776	1,380,109	-	379,667	22%
Licenses and Permits	2,524,045	2,716,077	2,744,340	2,744,340	1,179,521	-	1,564,819	57%
Loan/Interest Revenues	266,679	81,770	82,313	82,313	42,576	-	39,737	48%
Miscellaneous	1,212,228	1,157,168	975,840	975,840	1,557,718	-	(581,878)	-60%
Transfers In/(Out)	21,731,037	21,244,710	2,717,986	(20,462,671)	17,788,036	-	(38,250,707)	187%
<b>Total Revenues</b>	<b>83,657,651</b>	<b>98,586,586</b>	<b>69,836,054</b>	<b>46,655,397</b>	<b>78,306,204</b>	<b>-</b>	<b>(31,650,807)</b>	
<b>Expenditures</b>								
Personnel Services	44,503,931	44,572,321	46,897,023	46,757,345	39,923,540	172,368	6,661,437	14%
Materials & Supplies	5,607,047	6,033,992	8,241,073	7,746,995	5,108,288	1,643,677	995,030	13%
Other Charges & Services	31,637,095	35,795,360	9,134,481	10,218,486	21,985,804	1,234,886	(13,002,842)	-127%
Capitlay Outlay	542,621	1,564,315	19,085	929,903	596,274	348,687	(15,058)	-2%
Debt Service	-	-	-	10,000	1,182	-	8,818	0%
<b>Total Operating Expenditures</b>	<b>82,290,693</b>	<b>87,965,989</b>	<b>64,291,661</b>	<b>65,662,729</b>	<b>67,615,087</b>	<b>3,399,618</b>	<b>(5,352,614)</b>	
<b>Other - Non Operating Exenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>82,290,693</b>	<b>87,965,989</b>	<b>64,291,661</b>	<b>65,662,729</b>	<b>67,615,087</b>	<b>3,399,618</b>	<b>(5,352,614)</b>	
<b>Net Change in Fund Balances</b>	<b>1,366,958</b>	<b>10,620,597</b>	<b>5,544,393</b>	<b>(19,007,332)</b>	<b>10,691,116</b>	<b>(3,399,618)</b>	<b>(26,298,193)</b>	
<b>Beginning Fund Balance</b>		<b>22,016,665</b>	<b>32,637,262</b>		<b>32,637,262</b>			
<b>Ending Fund Balance</b>		<b>32,637,262</b>	<b>38,181,655</b>		<b>43,328,378</b>			

Note: The General Government Fund Report is comprised of the General Fund, Emergency Reserve Fund, Stormwater Management Fund, and various special revenue accounts. This report has not been reviewed by the auditors for the City of Lawton and is subject to revision.

General Fund Revenues



General Fund Expenditures





**Income Statement****Monthly General Fund Report**

For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
<b>Revenues</b>							
40000 - City Sales Tax	21,585,210	23,479,907	23,330,000	23,330,000	21,513,632	-	1,816,368
40005 - Franchise & Ordinance Tax	2,422,000	2,243,985	2,100,000	2,100,000	2,052,779	-	47,221
40010 - Use Tax	4,827,371	6,377,367	6,293,000	6,293,000	5,558,661	-	734,339
40015 - Gasoline Tax	163,572	158,398	220,000	220,000	100,049	-	119,951
40020 - Vehicle License Tax	649,291	668,770	655,000	655,000	598,327	-	56,673
40030 - 1.25% Sales Tax	12,841,403	-			-		-
40035 - Sales Tax-Town Center	507,225	749,883	648,078	648,078	575,009	-	73,069
40040 - Tobacco Tax	431,040	470,925	470,000	470,000	373,052	-	96,948
40050 - Use Tax-Town Center	26,030	62,074	35,000	35,000	54,364	-	(19,364)
40060 - .875 Sales Tax	8,988,982	-			-		-
40070 - City Sales Tax-Med Marijuana	151,034	590,602	440,000	440,000	438,949	-	1,051
40071 - 2.125% Sales Tax	1,803,300	26,364,024	26,185,000	26,185,000	23,935,564	-	2,249,436
<b>Total Taxes</b>	<b>54,396,457</b>	<b>61,165,934</b>	<b>60,376,078</b>	<b>60,376,078</b>	<b>55,200,385</b>	<b>-</b>	<b>5,175,693</b>
43015 - Court Credit Card Charges	1,382,856	1,641,903	1,624,480	1,624,480	40,593	-	1,583,887
43025 - Court Technology Fee	155,489	140,780	167,210	167,210	227,166	-	(59,956)
44000 - Bldg & Safety Revenue	471,216	428,189	420,000	420,000	476,279	-	(56,279)
44005 - Garage Sale Permit	3,850	3,320	4,800	4,800	4,025	-	775
44010 - Other Business License	245,084	215,955	228,000	228,000	190,710	-	37,291
48045 - Animal License	46,837	46,838	43,000	43,000	34,098	-	8,902
44020 - Zoning/Plat/Revokable Permits	5,283	15,270	20,500	20,500	14,233	-	6,267
44025 - Building Permit Surcharge 4.00	9,521	8,892	8,500	8,500	9,219	-	(719)
44030 - Planning and Zoning	6,913	15,307	21,500	21,500	16,023	-	5,477
44050 - Engineer Plans	250	300	450	450	-	-	450
45015 - Boat & Ski Permits	129,781	129,023	145,000	145,000	112,931	-	32,069
45025 - Leases & Rentals	16,829	23,546	18,000	18,000	17,615	-	385
45040 - Hunt & Fish Permits	41,492	39,384	35,000	35,000	26,275	-	8,725
45045 - Recrea Vehicle Permits	8,643	6,921	7,500	7,500	8,815	-	(1,315)
45065 - Boathouse TRF Admin Fee	-	450	400	400	550	-	(150)
45070 - Administrative Fee	-	-	-	-	990	-	(990)
<b>Total Licenses &amp; Permits</b>	<b>2,524,045</b>	<b>2,716,077</b>	<b>2,744,340</b>	<b>2,744,340</b>	<b>1,179,521</b>	<b>-</b>	<b>1,564,819</b>
40025 - Alcoholic Beverage Tax	463,118	521,184	510,000	510,000	418,623	-	91,377
47000 - Federal Grant	49,480	7,270,529			321,373		(321,373)
<b>Total Intergovernmental</b>	<b>512,598</b>	<b>7,791,713</b>	<b>510,000</b>	<b>510,000</b>	<b>739,996</b>	<b>-</b>	<b>(229,996)</b>
48015 - Animal Shelter Revenue	321,617	199,383	280,000	280,000	35,049	-	244,951
48055 - Cemetery Revenue	39,544	90,694	65,000	65,000	72,631	-	(7,631)

# Income Statement

## Monthly General Fund Report

For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
48060 - Library Revenue	10,415	6,047	10,000	10,000	6,938	-	3,062
45000 - Recreation Revenue	23,339	5,405	25,000	25,000	3,935	-	21,065
45005 - Youth Recreation Revenue	24,980	2,743	36,000	36,000	36,575	-	(575)
45010 - Swimming Pool Revenue	3,992	5,064	4,500	4,500	4,293	-	207
45020 - Camping Fees	225,671	230,046	220,000	220,000	161,634	-	58,366
48020 - Rabies Fees	18,230	18,810	17,895	17,895	9,650	-	8,245
48025 - Impound Sterilization	8,428	8,280	6,843	6,843	6,545	-	298
48030 - Impound/Boarding Fees	4,313	4,471	3,624	3,624	4,295	-	(671)
48040 - Trap Fees	820	853	859	859	470	-	389
48190 - Recycling Revenue	-	-	-	-	75,847	-	(75,847)
Total Charges for Services	681,348	571,796	669,721	669,721	417,862	-	251,859
43000 - Fines and Costs	2,158,311	3,207,116	1,740,000	1,740,000	1,369,458	-	370,542
43040 - Forfeited Bonds	14,560	45,580	8,000	8,000	5,566	-	2,434
48035 - Forfeited Fees	8,650	11,105	10,776	10,776	5,085	-	5,691
48050 - Animal Citation Fees	706	3,015	1,000	1,000	-	-	1,000
Total Fine and Forfeits	2,182,227	3,266,816	1,759,776	1,759,776	1,380,109	-	379,667
Total Earned Interest	266,679	81,770	52,313	52,313	24,022	-	28,291
47195 - Gifts & Memorials	13,913	221	500	500	34,474	-	(33,974)
48000 - Miscellaneous Revenue	471,492	515,538	476,288	476,288	662,833	-	(186,545)
48001 - Mis Rev-Service Weapon Buyback	-	61,776	-	-	5,643	-	(5,643)
48070 - Copy Sales	12,684	11,301	9,500	9,500	8,961	-	539
48075 - Sale-Real Property	125,500	-	20,000	20,000	-	-	20,000
48080 - Sale-Other Prop & Water	66,464	-	2,000	2,000	56,142	-	(54,142)
48085 - Insurance Proceeds	48,491	105,509	36,162	36,162	416,444	-	(380,282)
48165 - Publication Fees	10,235	6,020	6,600	6,600	10,585	-	(3,985)
48195 - Deposits	3,350	-	-	-	-	-	-
Total Miscellaneous Rev	752,128	700,365	551,050	551,050	1,195,082	-	(644,032)
49000 - TFR to/from Other Funds	138	-	-	-	-	-	-
49100 - TFR to/from General Fund	13,528	5,088	-	-	-	-	-
49220 - TFR to/from Mass Transit Auth	34,186	-	28,000	28,000	-	-	28,000
49245 - TFR to/from Officer Training	3,726	7,106	5,700	5,700	8,036	-	(2,336)
49440 - TRF to/from 2019 CIP	-	2,684,000	2,108,400	2,108,400	-	-	2,108,400
49700 - TFR to/from Enterprise	21,649,699	19,847,816	175,886	175,886	-	-	175,886
49705 - TFR to/from LWA	-	-	-	(22,740,657)	17,780,000	-	(40,520,657)
49801 - TFR to/from Health Insurance	-	(1,323,615)	-	-	-	-	-

**Income Statement****Monthly General Fund Report**

For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
Total Transfers to/from	21,701,277	21,220,395	2,317,986	(20,422,671)	17,788,036	-	(38,210,707)
Total Revenues	83,016,758	97,514,866	68,981,264	46,240,607	77,925,013	-	(31,684,406)
<b>Expenditures</b>							
1000000 - General							
52100 - M&O Expense to Other Funds	24,323,366	27,668,964	-	-	17,234,317	-	(17,234,317)
1001001 - Mayor							
Total Personnel Services	59,208	59,208	59,210	59,210	50,099	-	9,111
Total Materials & Supplies	1,906	5,099	3,100	3,100	376	54	2,670
Total Other Charges & Services	170,383	73,849	83,000	83,000	59,391	2,416	21,193
Total Mayor Expenditures	231,497	138,156	145,310	145,310	109,866	2,470	32,974
1001002 - City Clerk							
Total Personnel Services	250,053	260,430	232,993	232,993	213,754	-	19,239
Total Materials & Supplies	2,739	2,318	2,500	2,500	2,998	1,547	(2,045)
Total Other Charges & Services	52,038	52,125	55,675	55,675	46,163	9,333	179
Total City City Clerk Expenditures	304,830	13,386	291,168	291,168	262,914	10,880	17,374
1001003 - City Manager							
Total Personnel Services	706,789	1,014,804	831,415	831,415	717,411	-	114,004
Total Materials & Supplies	3,468	12,277	30,300	36,800	6,860	975	28,965
Total Other Charges & Services	262,816	247,336	646,800	722,208	185,571	109,820	426,816
Total Capital Outlay	-	-	-	68,693	59,397	68	9,228
Total City Manager Expenditures	973,072	1,274,417	1,508,515	1,659,115	969,239	110,863	579,013
1001501 - Human Resources							
Total Personnel Services	595,122	145,320	706,400	706,400	553,092	-	153,308
Total Materials & Supplies	5,436	5,798	11,472	11,272	5,308	478	5,486
Total Other Charges & Services	56,384	59,362	104,230	128,430	50,408	37,538	40,484
Total Human Resources Expenditures	656,942	210,481	822,102	846,102	608,808	38,016	199,278
1002001 - City Attorney							
Total Personnel Services	936,960	854,749	1,023,125	1,023,125	888,198	-	134,927

**Income Statement****Monthly General Fund Report**

For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
Total Materials & Supplies	6,486	13,706	24,500	25,800	13,407	1,314	11,079
Total Other Charges & Services	167,378	124,348	312,077	305,777	92,850	75,523	137,403
Total Capital Outlay	-	39,750	-	-	-	-	-
<b>Total City Attorney Expenditures</b>	<b>1,110,824</b>	<b>1,032,553</b>	<b>1,359,702</b>	<b>1,354,702</b>	<b>994,455</b>	<b>76,837</b>	<b>283,410</b>
<b>1002501 - Financial</b>							
Total Personnel Services	816,194	847,684	1,020,225	959,232	756,081	-	203,151
Total Materials & Supplies	4,804	7,074	8,349	8,349	6,268	554	1,527
Total Other Charges & Services	221,432	221,625	239,188	298,135	225,217	37,006	35,912
Total Capital Outlay	13,722	-	-	-	-	-	-
Total Debt Service	-	-	-	10,000	1,182	-	8,818
<b>Total Finance Expenditures</b>	<b>1,056,152</b>	<b>1,076,383</b>	<b>1,267,762</b>	<b>1,275,716</b>	<b>988,748</b>	<b>37,560</b>	<b>249,408</b>
<b>1002502 - Utility Services</b>							
Total Other Charges & Services	8,115	1,395	-	-	-	-	-
<b>1002503 - City-At-Large</b>							
Total Personnel Services	-	-	-	-	165,593	84,528	(250,121)
Total Materials & Supplies	30,933	187,794	1,044,824	280,549	96,022	212,006	(27,479)
Total Other Charges & Services	1,281,545	1,373,205	1,684,085	1,958,036	1,814,906	414,543	(271,413)
Total Capital Outlay	-	-	-	110,000	109,469	-	531
<b>Total City At Large Expenditures</b>	<b>1,312,478</b>	<b>1,560,999</b>	<b>2,728,909</b>	<b>2,348,584</b>	<b>2,185,990</b>	<b>711,076</b>	<b>(548,482)</b>
<b>1003002 - Information Services</b>							
Total Personnel Services	185,406	171,480	227,825	227,825	168,985	-	58,840
Total Materials & Supplies	56,670	86,692	59,458	64,618	1,577	47	62,994
Total Other Charges & Services	2,328	861	1,010,266	1,010,266	476	-	1,009,790
<b>Total Information Technology Expenditures</b>	<b>244,404</b>	<b>259,032</b>	<b>1,297,549</b>	<b>1,302,709</b>	<b>171,038</b>	<b>47</b>	<b>1,131,624</b>
<b>1003501 - Library</b>							
Total Personnel Services	973,077	918,302	875,250	855,226	747,411	314	107,501
Total Materials & Supplies	85,402	115,466	122,268	148,353	110,726	11,642	25,985
Total Other Charges & Services	88,383	78,762	103,501	124,016	85,990	29,284	8,742
<b>Total Library Expenditures</b>	<b>1,146,862</b>	<b>1,112,530</b>	<b>1,101,018</b>	<b>1,127,594</b>	<b>944,127</b>	<b>41,240</b>	<b>142,228</b>

**Income Statement****Monthly General Fund Report**

For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
<b>1004001 - Municipal Court</b>							
Total Personnel Services	496,835	522,865	528,200	528,200	470,102	-	58,098
Total Materials & Supplies	5,592	5,418	9,030	9,030	2,439	1,374	5,217
Total Other Charges & Services	1,373,740	2,532,270	10,307	10,307	52,233	300	(42,226)
Total Capital Outlay	225,943	524,057	-	307,886	-	307,886	-
<b>Total Municipal Court Expenditures</b>	<b>2,102,110</b>	<b>3,584,610</b>	<b>547,537</b>	<b>855,423</b>	<b>524,774</b>	<b>309,560</b>	<b>21,089</b>
<b>1004401 - Planning</b>							
Total Personnel Services	645,566	410,326	462,690	452,745	263,112	133	189,500
Total Materials & Supplies	4,362	3,379	4,900	4,918	3,037	40	1,841
Total Other Charges & Services	15,284	6,680	10,155	20,326	8,780	2,090	9,455
<b>Total Planning Expenditures</b>	<b>665,212</b>	<b>420,385</b>	<b>477,745</b>	<b>477,989</b>	<b>274,930</b>	<b>2,263</b>	<b>200,796</b>
<b>1004502 - Inspection Services</b>							
Total Personnel Services	356,656	331,083	420,100	420,100	312,185	-	107,915
Total Materials & Supplies	3,646	3,410	7,200	7,000	3,951	1,750	1,299
Total Other Charges & Services	4,823	2,646	5,101	3,939	2,078	50	1,811
<b>Total Inspection Services Expenditures</b>	<b>365,126</b>	<b>337,140</b>	<b>432,401</b>	<b>431,039</b>	<b>318,214</b>	<b>1,800</b>	<b>111,024</b>
<b>1004503 - Licenses &amp; Permits</b>							
Total Personnel Services	263,662	255,332	261,675	262,675	216,210	-	46,465
Total Materials & Supplies	2,506	1,945	4,440	4,440	2,025	248	2,166
Total Other Charges & Services	17,809	10,685	9,785	9,423	7,299	127	1,358
<b>Total Licenses and Permits Expenditures</b>	<b>283,976</b>	<b>12,629</b>	<b>14,225</b>	<b>13,863</b>	<b>9,325</b>	<b>376</b>	<b>3,525</b>
<b>1004504 - Neighborhood Services</b>							
Total Personnel Services	288,537	286,150	379,435	379,435	319,092	-	60,343
Total Materials & Supplies	5,553	6,662	8,500	8,500	5,563	1,877	1,060
Total Other Charges & Services	20,113	24,523	35,677	35,677	20,399	100	15,178
<b>Total Neighborhood Services Expenditures</b>	<b>314,203</b>	<b>31,185</b>	<b>44,177</b>	<b>44,177</b>	<b>25,963</b>	<b>1,977</b>	<b>16,237</b>
<b>1004510 - Mass Transit</b>							
Total Other Charges & Services	589,591	-	-	-	-	-	-

**Income Statement****Monthly General Fund Report**

For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
<b>1004511 - Community Development Ad</b>							
Total Personnel Services	-	-	20,530	20,530	9,131	-	11,399
<b>Total Community Development Ad Expenditures</b>	<b>-</b>	<b>-</b>	<b>20,530</b>	<b>20,530</b>	<b>9,131</b>	<b>-</b>	<b>11,399</b>
<b>1005001 - Admin and Recreation Ser</b>							
Total Personnel Services	676,580	633,016	731,500	749,500	627,552	9	121,939
Total Materials & Supplies	24,674	29,035	27,900	27,900	17,039	3,742	7,118
Total Other Charges & Services	146,277	68,574	89,501	83,852	58,432	17,939	7,481
Total Capital Outlay	12,230	28,259	-	-	-	-	-
<b>Total Admin and Recreation Svcs Expenditures</b>	<b>859,762</b>	<b>758,884</b>	<b>848,901</b>	<b>861,252</b>	<b>703,023</b>	<b>21,690</b>	<b>136,538</b>
<b>1005002 - Sports and Aquatics</b>							
Total Personnel Services	277,061	175,514	351,158	333,158	231,553	42,176	59,429
Total Materials & Supplies	9,286	17,310	23,824	21,124	9,124	3,804	8,197
Total Other Charges & Services	25,553	14,879	33,115	34,825	16,197	11,936	6,692
<b>Total Sports and Aquatics Expenditures</b>	<b>311,899</b>	<b>207,703</b>	<b>408,097</b>	<b>389,107</b>	<b>256,874</b>	<b>57,916</b>	<b>74,317</b>
<b>1005003 - Park Maintenance</b>							
Total Personnel Services	596,059	597,276	705,535	711,835	529,826	14,726	167,283
Total Materials & Supplies	41,361	48,948	85,380	63,301	40,216	21,180	1,905
Total Other Charges & Services	384,057	379,580	502,419	719,228	423,653	105,640	189,936
Total Capital Outlay	11,273	35,308	-	185,661	192,246	23,661	(30,246)
<b>Total Park Maintenance Expenditures</b>	<b>1,032,750</b>	<b>1,061,111</b>	<b>1,293,334</b>	<b>1,680,025</b>	<b>1,185,940</b>	<b>165,206</b>	<b>328,879</b>
<b>1005004 - Landscape Maintenance</b>							
Total Personnel Services	417,543	407,561	479,990	458,033	409,601	7,899	40,533
Total Materials & Supplies	43,184	43,311	69,490	60,750	33,884	11,024	15,842
Total Other Charges & Services	72,942	127,617	196,720	229,098	180,671	44,516	3,910
Total Capital Outlay	23,472	18,053	-	43,892	64,517	(496)	(20,129)
<b>Total Landscape Maintenance Expenditures</b>	<b>557,141</b>	<b>596,542</b>	<b>746,200</b>	<b>791,773</b>	<b>688,673</b>	<b>62,944</b>	<b>40,156</b>
<b>1005005 - Building Maintenance</b>							
Total Personnel Services	516,338	559,436	701,175	667,116	538,360	-	128,756

**Income Statement****Monthly General Fund Report**

For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
Total Materials & Supplies	357,028	306,359	489,797	544,466	249,300	266,025	29,141
Total Other Charges & Services	9,867	10,599	29,160	30,860	20,011	7,243	3,605
Total Capital Outlay	5,949	3,761	-	12,051	6,982	5,069	-
<b>Total Building Maintenance Expenditures</b>	<b>889,182</b>	<b>880,155</b>	<b>1,220,132</b>	<b>1,254,493</b>	<b>814,653</b>	<b>278,337</b>	<b>161,503</b>
<b>1005006 - Lakes</b>							
Total Personnel Services	306,930	316,587	361,835	361,835	272,532	-	89,303
Total Materials & Supplies	31,420	26,403	41,590	39,590	19,213	4,053	16,324
Total Other Charges & Services	103,020	100,330	111,649	113,649	84,063	21,968	7,617
Total Capital Outlay	57,168	-	-	35,650	23,458	-	12,192
<b>Total Lakes Expenditures</b>	<b>498,539</b>	<b>443,320</b>	<b>515,074</b>	<b>550,724</b>	<b>399,267</b>	<b>26,022</b>	<b>125,436</b>
<b>1005007 - Cemetery</b>							
Total Personnel Services	226,841	269,768	202,350	202,350	183,951	18,669	(270)
Total Materials & Supplies	8,644	11,700	16,730	16,330	6,823	1,380	8,128
Total Other Charges & Services	14,667	18,156	27,151	27,151	11,198	3,895	12,058
<b>Total Cemetery Expenditures</b>	<b>250,151</b>	<b>299,624</b>	<b>246,231</b>	<b>245,831</b>	<b>201,972</b>	<b>23,943</b>	<b>19,915</b>
<b>1005008 - Arts and Humanities</b>							
Total Personnel Services	294,951	308,841	371,800	371,800	329,840	-	41,960
Total Materials & Supplies	21,115	19,662	29,503	35,703	18,911	9,105	7,687
Total Other Charges & Services	56,207	56,861	96,370	90,170	59,044	7,198	23,928
Total Capital Outlay	40,000	1,604	-	-	-	-	-
<b>Total Lakes Expenditures</b>	<b>412,273</b>	<b>91,277</b>	<b>133,970</b>	<b>127,770</b>	<b>85,178</b>	<b>8,809</b>	<b>33,782</b>
<b>1005009 - Museum</b>							
Total Materials & Supplies	35	-	-	-	-	-	-
Total Other Charges and Services	475,617	436,867	500,000	500,000	457,437	83,333	(40,770)
<b>Total Museum Expenditures</b>	<b>475,652</b>	<b>436,867</b>	<b>500,000</b>	<b>500,000</b>	<b>457,437</b>	<b>83,333</b>	<b>(40,770)</b>
<b>1005010 - RSVP</b>							
Total Personnel Services	30,151	31,561	35,631	35,631	27,785	-	7,846
Total Materials & Supplies	149	-	-	-	-	-	-
Total Other Charges and Services	1,031	1,200	1,105	1,805	1,612	-	193

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	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
Total RSVP Expenditures	31,331	32,760	36,736	37,436	29,397	-	8,039
1005502 - Streets							
Total Personnel Services	1,677,285	1,619,318	2,359,575	2,359,575	1,616,650	1,848	741,078
Total Materials & Supplies	1,037,432	1,022,942	1,500,073	1,488,217	981,556	357,857	148,804
Total Other Charges and Services	27,407	27,965	39,122	39,122	21,395	5,887	11,840
Total Capital Outlay	31,838	428,951	-	146,986	140,204	12,000	(5,218)
Total Streets Expenditures	2,773,962	3,099,176	3,898,770	4,033,900	2,759,805	377,592	896,504
1005503 - Traffic Control							
Total Personnel Services	295,142	185,338	-	-	822	-	(822)
Total Materials & Supplies	105,517	93,664	-	-	-	-	-
Total Other Charges and Services	487	428	-	-	-	-	-
Total Capital Outlay	21,368	21,618	-	-	-	-	-
Total Traffic Control Expenditures	422,513	21,918	-	-	-	-	-
1005504 - Electronic Maintenance							
Total Personnel Services	336,166	362,188	308,815	308,815	268,575	1,716	38,524
Total Materials & Supplies	58,015	122,443	132,150	265,350	189,082	27,431	48,838
Total Other Charges and Services	59,238	71,182	2,000	65,602	49,356	15,041	1,204
Total Capital Outlay	4,465	-	-	-	-	-	-
Total Electronic Maintenance Expenditures	457,884	555,813	442,965	639,767	507,013	44,188	88,566
1005505 - Equipment Maintenance							
Total Personnel Services	801,509	850,394	853,715	853,715	781,611	-	72,104
Total Materials & Supplies	2,924,679	2,866,092	3,184,692	3,248,927	2,607,020	446,661	195,245
Total Other Charges and Services	29,896	27,415	31,953	33,053	25,028	1,141	6,884
Total Equipment Maintenance Expenditures	3,756,084	3,743,901	4,070,360	4,135,695	3,413,660	447,802	274,233
1006001 - Engineering							
Total Personnel Services	1,009,183	931,385	1,011,250	1,011,250	698,587	-	312,663
Total Materials and Supplies	17,699	18,246	19,810	19,265	11,076	1,725	6,465
Total Other Charges and Services	75,958	50,136	127,075	127,620	39,103	25,166	63,351



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For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
Total Engineering Expenditures	1,102,839	89,238	127,090	127,090	70,156	662	56,272
1006507 - Water Maintenance							
Total Other Charges and Services	437,000	300,000	576,894	576,894	-	-	576,894
1007001 - Police Headquarters							
Total Personnel Services	1,756,470	1,868,280	1,624,000	1,624,000	1,653,805	351	(30,156)
Total Materials and Supplies	21,446	147,527	11,600	15,200	12,507	974	1,720
Total Other Charges and Services	173,760	317,469	361,960	363,713	277,197	73,493	13,023
Total Police Headquarters Expenditures	1,951,676	2,333,277	1,997,560	2,002,913	1,943,509	74,817	(15,414)
1007002 - Police Uniform							
Total Personnel Services	11,347,735	10,820,621	11,370,048	11,370,048	10,016,297	-	1,353,751
Total Materials and Supplies	86,922	127,706	149,175	170,453	83,368	61,719	25,365
Total Other Charges and Services	61,581	16,884	20,932	36,022	20,591	6,707	8,724
Total Capital Outlay	-	27,809	-	-	-	-	-
Total Police Uniform Expenditures	11,496,239	10,993,019	11,540,155	11,576,523	10,120,256	68,427	1,387,840
1007003 - Police CID							
Total Personnel Services	2,193,216	2,221,319	2,106,693	2,106,693	1,768,423	-	338,270
Total Materials and Supplies	25,686	26,279	33,850	46,250	34,562	1,059	10,629
Total Other Charges and Services	24,141	21,079	16,239	25,139	17,054	4,092	3,993
Total Police CID Expenditures	2,243,043	15,266	26,080	50,867	41,421	77	9,370
1007004 - Police Technical Service							
Total Personnel Services	1,484,300	1,536,331	2,031,025	2,031,025	1,586,286	-	444,739
Total Materials and Supplies	158,231	170,575	249,385	213,291	89,047	37,559	86,685
Total Other Charges and Services	83,867	103,533	80,398	80,467	25,222	9,764	45,480
Total Capital Outlay	6,076	-	-	-	-	-	-
Total Police Technical Service Expenditures	1,732,474	61,553	118,235	118,235	102,057	-	16,178
1007005 - Police Training							
Total Personnel Services	339,867	349,856	351,115	351,115	354,763	-	(3,648)
Total Materials and Supplies	64,255	54,735	195,500	196,938	53,094	69,433	74,411
Total Other Charges and Services	18,829	15,413	41,545	40,105	21,812	3,629	14,664

**Income Statement****Monthly General Fund Report**

For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
Total Police Training Expenditures	422,951	420,005	588,160	588,158	429,669	73,062	85,427
1007006 - Animal Welfare							
Total Personnel Services	597,815	584,983	614,360	614,360	503,330	-	111,030
Total Materials and Supplies	81,611	74,058	114,783	114,783	49,736	41,426	23,621
Total Other Charges and Services	84,418	64,797	103,958	103,958	42,107	10,171	51,680
Total Capital Outlay	36,729	20,295	-	-	-	-	-
Total Animal Welfare Expenditures	800,574	25,707	13,379	23,379	25,517	345	(2,483)
1007010 - Police Contract Services							
Total Other Charges and Services	163,220	-	-	-	-	-	-
1007501 - Fire Operations							
Total Personnel Services	11,681,873	12,398,489	12,056,500	12,056,500	10,605,756	-	1,450,744
Total Materials and Supplies	250,070	308,356	425,861	425,261	297,052	38,533	89,676
Total Other Charges and Services	147,931	113,709	131,377	130,777	94,109	29,217	7,451
Total Capital Outlay	-	407,350	-	-	-	-	-
Total Fire Operations Expenditures	12,079,874	13,227,905	12,613,738	12,612,538	10,996,917	67,750	1,547,871
1007502 - Fire Prevention							
Total Personnel Services	513,488	567,820	611,525	611,525	578,298	-	33,227
Total Materials and Supplies	9,548	17,573	27,875	27,875	16,616	2,247	9,012
Total Other Charges and Services	13,641	11,068	31,662	31,662	13,776	1,332	16,554
Total Fire Prevention Expenditures	536,678	596,461	671,062	671,062	608,690	3,579	58,793
1007503 - Fire Training							
Total Personnel Services	258,565	543,429	243,455	243,455	174,187	-	69,268
Total Materials & Supplies	4,677	19,151	40,000	40,000	5,831	1,587	32,582
Total Other Charges and Services	15,337	16,723	80,594	81,794	68,427	2,084	11,283
Total Fire Training Expenditures	278,579	40,490	103,944	105,144	87,710	2,084	15,349
1008001 - Emergency Communications							
Total Other Charges and Services	566,500	200,000	1,238,660	1,238,660	-	-	1,238,660

**Income Statement**

## Monthly General Fund Report

For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
Total Expenditures	81,126,689	79,176,979	55,907,286	57,006,166	61,490,475	3,232,890	(7,717,837)
Net Change in Fund Balances	1,890,069	18,337,887	13,073,978	(10,765,559)	16,434,538	(3,232,890)	(23,966,570)
Beginning Fund Balance		14,353,394	32,691,281		32,691,281		
Ending Fund Balance		32,691,281	45,765,259		49,125,819		

**Income Statement**

Emergency Reserve Fund

For April 30, 2022

	2020	2021	2022				
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
<b>Revenue</b>							
48005 - Earned Interest	-	-	30,000	30,000	18,553	-	11,447
Loan/Interest Revenues	-	-	30,000	30,000	18,553	-	11,447
49000 - TFR to/from Other Funds	-	-	400,000	400,000	-	-	400,000
Transfers To/From	-	-	400,000	400,000	-	-	400,000
Total Revenues	-	-	430,000	430,000	18,553	-	411,447
<b>Expenditures</b>							
Total Personnel Services	-	-	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-	-	-
Total Other Charges & Service	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	-	-	430,000	430,000	18,553	-	411,447
Beginning Fund Balance		2,891,967	2,891,967		2,891,967		
Ending Fund Balance		2,891,967	3,321,967		2,910,520		

**Income Statement****Stormwater Management**

For April 30, 2022

	2020	2021	2022				
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
<b>Revenue</b>							
42000 - Stormwater Mitigation	328,407	337,636	330,000	330,000	277,984	-	52,016
48000 - Miscellaneous Revenue	-	1,250	1,700	1,700	2,100	-	(400)
Miscellaneous Revenues	328,407	338,886	331,700	331,700	280,084	-	51,616
<b>Total Revenues</b>	328,407	338,886	331,700	331,700	280,084	-	51,616
<b>Expenditures</b>							
<b>1105501 - Stormwater Management</b>							
Total Personnel Services	294,800	355,278	364,900	364,900	314,693	-	50,207
Total Materials & Supplies	3,881	4,877	12,765	13,793	4,586	1,248	7,960
Total Other Charges & Service	18,531	8,078	41,001	40,973	10,580	5,421	24,972
Total Capital Outlay	29,888	-	-	-	-	-	-
<b>Total Expenditures</b>	347,101	368,232	418,666	419,666	329,860	6,668	83,138
<b>Net Change in Fund Balances</b>	<b>(18,694)</b>	<b>(29,346)</b>	<b>(86,966)</b>	<b>(87,966)</b>	<b>(49,776)</b>	<b>(6,668)</b>	<b>(31,522)</b>
Beginning Fund Balance		324,419	295,073		295,073		
Ending Fund Balance		295,073	208,107		245,297		

# Income Statement

## Special Revenue Accounts

For April 30, 2022

	2020	2021	2022				
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
Revenue							
40070 - City Sales Tax-Med Marijuana	151,034	590,602	-	-	-	-	-
Total Taxes	151,034	590,602	-	-	-	-	-
43005 - Parking Fines	16	-	-	-	-	-	-
43030 - LETA Court Fees	28,465	24,613	-	-	-	-	-
43045 - Training Fund Revenue - Police	48,420	42,870	46,545	46,545	39,336	-	7,209
43050 - Training Fund Revenue - Fire	48,420	43,147	46,545	46,545	39,264	-	7,281
43055 - Drug & Alcohol Fees	6,300	6,254	-	-	3,842	-	(3,842)
48000 - Miscellaneous Revenue	71	33	-	-	111	-	(111)
48565 - Fire Prevention Education	-	1,000	-	-	-	-	-
Total Miscellaneous	131,692	117,916	93,090	93,090	82,553	-	10,537
49100 - TFR to/from General Fund	29,760	24,315	-	(440,000)	-	-	(440,000)
Total Transfers to/from	29,760	24,315	-	(440,000)	-	-	(440,000)
Total Revenues	312,486	732,833	93,090	(346,910)	82,553	-	(429,463)
Expenditures							
200000 - Special Revenue Accounts							
Total Materials And Supplies	979	-	18,500	37,000	18,091	-	18,909
Total Other Charges & Service	280,175	736,185	312,075	607,075	61,649	19,941	525,485
Total Capital Outlay	22,500	7,500	19,085	19,085	-	500	18,585
Total Expenditures	303,655	743,685	349,660	663,160	79,740	20,441	562,979
Net Change in Fund Balances	289,986	725,333	74,005	(365,995)	82,553	(500)	(448,048)
Beginning Fund Balance		4,446,885	4,529,438		4,529,438		
Ending Fund Balance		4,529,438	4,531,698		4,081,390		

# Income Statement

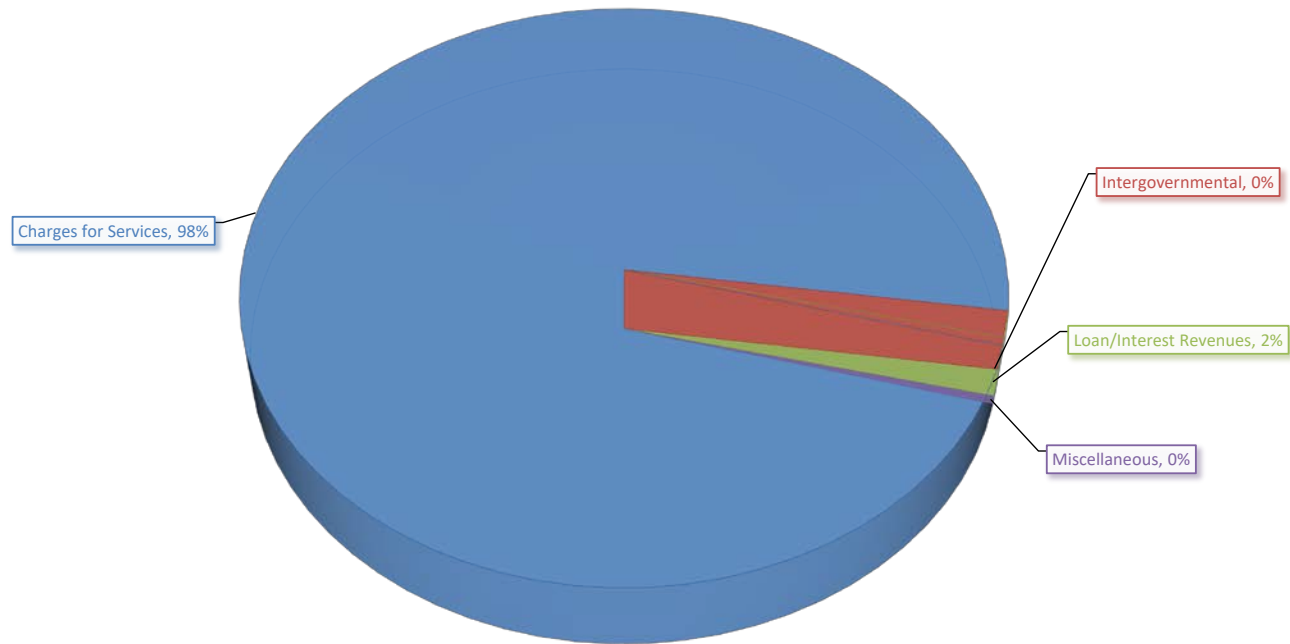
## Monthly Enterprise Funds Report

For April 30, 2022

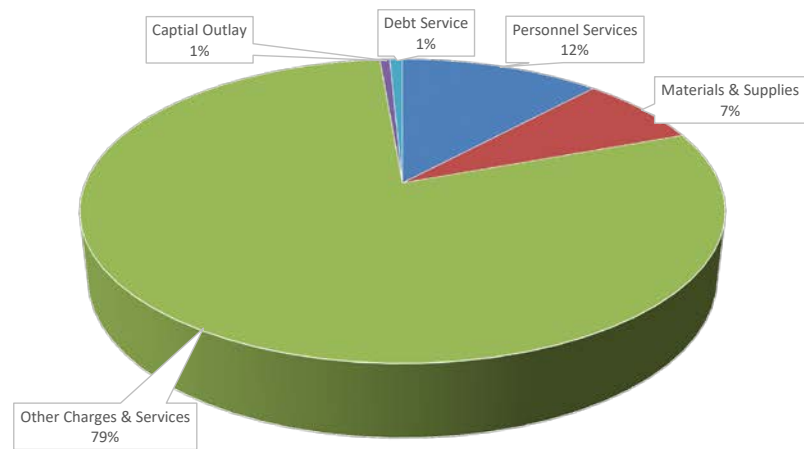
	2020	2021	2022					
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget	% Used
<b>Revenues</b>								
Charges for Services	47,672,709	50,533,192	45,313,500	45,313,500	41,060,046	-	4,253,454	9%
Intergovernmental	2,152,693	-	-	-	-	-	-	0%
Loan/Interest Revenues	1,017,738	956,491	35,085	35,085	611,130	-	(576,045)	-1642%
Miscellaneous	236,948	234,445	-	-	189,651	-	(189,651)	0%
Transfers In/(Out)	52,314,760	48,714,866	7,463,778	8,040,672	38,971,589	-	(30,930,917)	-385%
<b>Total Revenues</b>	<b>103,394,848</b>	<b>100,438,994</b>	<b>52,812,363</b>	<b>53,389,257</b>	<b>80,832,415</b>	<b>-</b>	<b>(27,443,158)</b>	
<b>Expenditures</b>								
Personnel Services	10,905,020	9,859,675	11,241,285	12,040,835	10,141,365	76,236	1,823,234	15%
Materials & Supplies	6,506,777	7,771,437	8,252,648	9,628,315	6,310,775	1,553,212	1,764,327	18%
Other Charges & Services	75,095,724	76,053,444	56,066,509	78,837,641	67,184,115	291,216	11,362,311	14%
Capital Outlay	472,176	975,678	212,000	712,508	497,696	211,096	3,715	1%
Debt Service	480,802	882,709	807,000	807,000	643,699	500	162,801	20%
<b>Total Operating Expenditures</b>	<b>93,460,499</b>	<b>95,542,943</b>	<b>76,579,442</b>	<b>102,026,299</b>	<b>84,777,651</b>	<b>2,132,260</b>	<b>15,116,388</b>	
Other - Non Operating Exenditures	9,181,813	9,147,231	-	-	-	-	-	
<b>Total Expenditures</b>	<b>102,642,313</b>	<b>104,690,173</b>	<b>76,579,442</b>	<b>102,026,299</b>	<b>84,777,651</b>	<b>2,132,260</b>	<b>15,116,388</b>	
<b>Net Change in Fund Balances</b>	<b>752,535</b>	<b>(4,251,179)</b>	<b>(23,767,079)</b>	<b>(48,637,042)</b>	<b>(3,945,236)</b>	<b>(2,132,260)</b>	<b>(42,559,546)</b>	
Beginning Fund Balance		176,980,873	172,729,694		172,729,694			
Ending Fund Balance		172,729,694	148,962,615		168,784,458			

Note: The Enterprise Fund Report is comprised of the Enterprise Fund, Lawton Water Authority Fund, Sewer Rehabilitation Fund, Landfill Financial Assurance Fund, and the Debt Service Fund. This report has not been reviewed by the auditors for the City of Lawton and is subject to revision.

## ENTERPRISE FUND REVENUES



## Enterprise Fund Expenditures





**Income Statement**

Enterprise Fund

For April 30, 2022

	2020	2021					
	Acutal	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
<b>Revenue</b>							
41000 - State Landfill Fees	198,704	205,015	195,000	195,000	134,165	-	60,835
41005 - Pumping Fees	173,127	115,665	200,000	200,000	190,806	-	9,194
41025 - Deposit-Water Meters	589,129	629,862	-	-	556,252	-	(556,252)
41095 - Landfill Fees	-	-	-	-	201	-	(201)
42010 - Waurika Surcharge	3,506,897	3,581,477	3,530,000	3,530,000	2,962,862	-	567,138
Total Charges for Services	4,467,857	4,532,018	3,925,000	3,925,000	3,844,285	-	80,715
48000 - Miscellaneous Revenue	7,180	1,154	-	-	-	-	-
48005 - Earned Interest	29,416	24,228	23,085	23,085	31,839	-	(8,754)
49100 - TFR to/from General Fund	437,000	300,000	118,000	576,894	-	-	576,894
49705 - TFR to/from LWA	37,214,490	40,687,500	-	118,000	32,796,058	-	(32,678,058)
Total Transfers	37,651,490	40,987,500	118,000	694,894	32,796,058	-	(32,101,164)
Total Revenues	42,155,943	45,544,900	4,066,085	4,642,979	36,672,182	-	(32,029,203)
<b>Expenditures</b>							
7000000 - Enterprise							
56030 - Depreciation Expense	8,727,650	8,695,667	-	-	-	-	-
7002501 - Finance Services							
52045 - Electricity and Natural Gas	168,040	98,752	200,000	200,000	234,573	9,257	(43,830)
7002502 - Utility Services							
Total Personnel Services	973,522	945,025	992,225	992,225	862,540	-	129,685
Total Materials & Supplies	163,065	150,489	395,255	385,555	223,964	103,366	58,225
Total Other Services & Charges	642,500	674,293	174,445	184,145	571,540	5,017	(392,412)
Total Capital Outlay	110,000	234,980	-	23,198	23,198	-	-
Total Utility Services	1,889,087	2,004,786	1,561,925	1,585,123	1,681,242	108,383	(204,502)
7002503 - City-At-Large							
Total Other Services & Charges	261,839	168,457	220,000	220,000	241,682	-	(21,682)
7002510 - Waurika Payments							
Total Other Charges & Services	3,279,891	3,453,403	3,618,617	3,618,617	3,044,544	-	574,073
7002512 - Finance Operations							

**Income Statement**

Enterprise Fund

For April 30, 2022

	2020	2021					
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
Total Other Charges & Services	21,649,699	19,847,816	-	22,740,657	17,780,000	-	4,960,657
7005507 - Information Systems Operations							
Total Other Charges & Services	-	-	1,682,495	1,682,495	-	-	1,682,495
7005507 - Solid Waste Refuse Collection							
Total Personnel Services	1,814,056	1,804,421	2,675,005	2,666,755	2,192,740	16,769	457,246
Total Materials & Supplies	146,894	1,275,053	655,123	1,827,323	1,475,745	221,970	129,608
Total Solid Waste Refuse Collections	1,960,950	3,079,474	3,330,128	4,494,078	3,668,485	238,739	586,854
7005508 - Solid Waste Refuse Disposal							
Total Personnel Services	669,584	575,228	-	-	160	103	(263)
Total Materials & Supplies	52,847	39,664	-	-	-	-	-
Total Other Charges & Services	94,842	66,621	-	-	80	-	(80)
Total Capital Outlay	50,297	48,341	-	-	80	51	(131)
Total Solid Waste Refuse Disposal	867,569	729,853	-	-	320	154	(474)
7006505 - Water Distribution							
Total Personnel Services	1,193,052	1,044,556	502,450	1,318,500	1,016,711	3,635	298,154
Total Materials & Supplies	643,238	612,046	693,640	693,640	541,390	35,218	117,032
Total Other Charges & Services	207,744	155,270	216,351	216,351	161,088	46,437	8,826
Total Capital Outlay	19,500	-	-	27,613	24,811	-	2,802
Total Water Distribution	2,063,534	1,811,871	1,412,441	2,256,104	1,744,000	85,290	426,814
7006506 - Wastewater Collection							
Total Personnel Services	684,692	564,570	568,875	568,875	489,764	99	79,012
Total Materials & Supplies	77,079	70,299	90,587	90,587	67,940	5,990	16,657
Total Other Charges & Services	26,299	17,681	29,650	33,650	16,329	9,616	7,705
Total Capital Outlay	-	-	-	70,047	70,047	-	-
Total Wastewater Collection	788,070	652,550	689,112	763,159	644,080	15,706	103,374

**Income Statement**

Enterprise Fund

For April 30, 2022

	2020	2021					
	Acutal	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requestions	Available Budget
<b>7006507 - Wastewater Maintenance</b>							
Total Personnel Services	538,448	502,103	490,050	490,050	315,491	-	174,559
Total Materials & Supplies	72,354	67,113	81,469	81,469	39,014	3,601	38,854
Total Other Charges & Services	2,238	8,834	5,375	5,375	-	372	5,003
Total Capital Outlay	21,564	-	-	-	-	-	-
<b>Total Wastewater Maintenance</b>	<b>634,605</b>	<b>578,050</b>	<b>576,894</b>	<b>576,894</b>	<b>354,504</b>	<b>3,973</b>	<b>218,417</b>
<b>7006508 - Wastewater Treatment Plant</b>							
Total Personnel Services	1,380,054	1,145,448	1,395,210	1,395,210	1,172,044	-	223,166
Total Materials & Supplies	656,999	648,081	1,044,000	865,929	761,310	37,032	67,587
Total Other Charges & Services	473,279	361,320	448,969	488,105	435,688	23,858	28,560
Total Capital Outlay	34,588	25,618	-	-	-	-	-
<b>Total Wastewater Treatment Plant</b>	<b>2,544,921</b>	<b>2,180,466</b>	<b>2,888,179</b>	<b>2,749,244</b>	<b>2,369,041</b>	<b>60,890</b>	<b>319,313</b>
<b>7006509 - Med Park Water Treatment</b>							
Total Personnel Services	780,417	746,825	786,790	786,790	743,899	-	42,891
Total Materials & Supplies	1,588,084	1,437,728	1,728,122	1,813,422	1,475,769	173,190	164,463
Total Other Charges & Services	480,423	464,421	528,149	537,849	399,640	98,383	39,826
Total Capital Outlay	-	95,357	-	171,675	172,305	-	(630)
<b>Total Med Park Water Treatment</b>	<b>2,848,924</b>	<b>2,744,331</b>	<b>3,043,061</b>	<b>3,309,736</b>	<b>2,791,613</b>	<b>271,573</b>	<b>246,550</b>
<b>7006510 - SE Water Treatment Plant</b>	<b>1,569,193</b>	<b>1,530,480</b>					
Total Personnel Services	713,632	717,268	753,175	753,175	664,495	-	88,680
Total Materials & Supplies	568,860	565,625	700,000	714,000	556,154	116,388	41,458
Total Other Charges & Services	252,488	214,560	271,277	305,277	231,204	45,337	28,736
Total Capital Outlay	34,212	33,028	-	-	-	-	-
<b>Total Med Park Water Treatment</b>	<b>1,569,193</b>	<b>1,530,480</b>	<b>1,724,452</b>	<b>1,772,452</b>	<b>1,451,853</b>	<b>161,725</b>	<b>158,874</b>
<b>Total Enterprise Fund</b>	<b>49,253,971</b>	<b>47,575,956</b>	<b>20,947,304</b>	<b>45,968,559</b>	<b>36,005,939</b>	<b>955,690</b>	<b>9,006,930</b>
<b>Net Change in Fund Balances</b>	<b>(7,098,029)</b>	<b>(2,031,056)</b>	<b>(16,881,219)</b>	<b>(41,325,580)</b>	<b>666,243</b>	<b>(955,690)</b>	<b>(41,036,133)</b>
Beginning Fund Balance		172,628,287	170,597,232		170,597,232		
Ending Fund Balance		170,597,232	153,716,013		171,263,474		

**Income Statement**

Lawton Water Authority

For April 30, 2022

	2020	2021	2022				
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
Revenue							
41010 - Capital Outlay Fee	2,870,328	2,929,842	-	-	2,607,520	-	(2,607,520)
41030 - Sewer Maint Revenue	118,000	117,980	-	-	100,898	-	(100,898)
41040 - Overpmt/Deferred Revenue	170,296	111,904	-	-	216,171	-	(216,171)
41045 - Water Revenues	17,906,711	19,147,846	18,777,500	18,777,500	15,214,192	-	3,563,308
41050 - Water Taps	34,780	37,603	36,000	36,000	35,421	-	579
41055 - Other Water Revenue	391,199	491,120	450,000	450,000	292,579	-	157,421
41060 - Outside Water Sales Contract	1,000	-	-	-	-	-	-
41065 - Standby Fee	600	-	-	-	600	-	(600)
41070 - Alternate Water Source Fee	(108)	102	-	-	22	-	(22)
41075 - Sewer Service Charge	8,883,073	9,470,428	9,338,000	9,338,000	7,811,153	-	1,526,847
41080 - Sewer Rehab Fee	968,189	998,249	-	-	828,717	-	(828,717)
41085 - Wastewater Effluent	97,656	97,656	99,500	99,500	81,380	-	18,120
41090 - Garbage Disposal Fees	8,698,738	9,120,584	9,135,000	9,135,000	7,859,515	-	1,275,485
41095 - Landfill Fees	3,064,363	3,477,831	3,552,500	3,552,500	2,142,104	-	1,410,396
41100 - Fuel Surcharge	2	1	-	-	0	-	(0)
41105 - Water Seeding Surcharge	25	27	-	-	46	-	(46)
41110 - Late Fee					25,441		(25,441)
Charges for Services	43,204,852	46,001,174	41,388,500	41,388,500	37,215,761	-	4,172,739
45025 - Leases & Rentals	200,841	195,567	-	-	173,868	-	(173,868)
48000 - Miscellaneous Revenue	28,842	37,724	-	-	15,782	-	(15,782)
48000-Miscellaneous Revenues	229,683	233,291	-	-	189,651	-	(189,651)
48005 - Earned Interest	1,266	83	-	-	73	-	(73)
48010 - Earned Interest-Restricted	54,277	461	-	-	183	-	(183)
48140 - Debt Service	900,915	922,866	-	-	574,830	-	(574,830)
Loan/Interest Revenues	956,458	923,411	-	-	575,086	-	(575,086)
49000 - TFR to/from Other Funds	270	31,019			-		
49415 - TFR to/from 2012 CIP	-	-	-	-	213,294	-	(213,294)
49425 - TFR to/from 2016 CIP	2,549,292	2,586,840	-	-	(1,941,693)	-	1,941,693
49700 - TFR to/from Enterprise	1,559,818	1,608,729					
Transfers To/From	4,109,380	4,226,588	-	-	(1,728,399)	-	1,728,399

**Income Statement**

Lawton Water Authority

For April 30, 2022

	2020	2021	2022				
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
Total Revenues	48,500,374	51,384,464	41,388,500	41,388,500	36,252,098	-	5,136,402
Expenditures							
7052501 - Lawton Water Authority							
Total Other Charges & Service	46,560,491	50,644,839	48,645,000	48,645,000	44,437,735	-	4,207,265
Total Debt Service	480,802	882,709	657,000	657,000	643,699	500	12,801
Total Expenditures	47,041,293	51,527,548	49,302,000	49,302,000	45,081,435	500	4,220,065
Net Change in Fund Balances	(480,802)	(882,709)	(657,000)	(657,000)	(643,699)	(500)	(12,801)
Beginning Fund Balance		(4,886,519)	(5,769,228)		(5,769,228)		
Ending Fund Balance		(5,769,228)	(6,426,228)		(6,412,927)		

**Income Statement****Sewer Rehabilitation**

For April 30, 2022

	2,020	2,021	2022				
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
<b>Revenue</b>							
47090 - FEMA Revenue	2,152,693	-	-	-	-	-	-
48000 - Miscellaneous Revenue	84	-	-	-	-	-	-
48005 - Earned Interest	23,493	1,977	2,000	2,000	3,388	-	(1,388)
49425 - TFR to/from 2016 CIP	5,710,632	-	6,385,278	6,385,278	-	-	6,385,278
49705 - TFR to/from LWA	3,888,641	2,504,292	-	-	7,075,213	-	(7,075,213)
Transfers To/From	9,599,273	2,504,292	6,385,278	6,385,278	7,075,213	-	(689,935)
<b>Total Revenues</b>	<b>11,775,543</b>	<b>2,506,269</b>	<b>6,387,278</b>	<b>6,387,278</b>	<b>7,078,601</b>	<b>-</b>	<b>(691,323)</b>
<b>Expenditures</b>							
<b>7100000 - Depreciation</b>							
56030 - Depreciation Expense	454,163	451,564	-	-	-	-	-
	454,163	451,564	-	-	-	-	-
<b>7106501 - Sewer System Construction</b>							
Total Personnel Services	1,624,654	1,345,875	1,726,500	1,726,500	1,676,823	38,860	10,817
Total Materials & Supplies	2,854,642	3,086,824	3,429,105	3,681,959	1,697,931	917,777	1,066,251
Total Other Charges & Services	446,998	163,334	318,663	286,602	49,459	70,581	166,562
Total Capital Outlay	205,206	571,382	212,000	410,961	198,241	211,045	1,675
<b>Total - Sewer System Construction</b>	<b>5,131,499</b>	<b>5,167,416</b>	<b>5,686,268</b>	<b>6,106,022</b>	<b>3,622,454</b>	<b>1,238,264</b>	<b>1,245,305</b>
<b>7106502 - Sewer System Tech Division</b>							
Total Personnel Services	384,396	327,423	421,400	421,400	340,994	-	80,406
Total Materials & Supplies	72,174	49,219	79,815	79,815	27,713	1,984	50,118
Total Other Charges & Services	161,446	96,212	197,795	197,795	52,787	27,695	117,313
Total Capital Outlay	31,020	-	-	9,014	9,014	-	0
<b>Total - Sewer System Tech Division</b>	<b>649,035</b>	<b>472,854</b>	<b>699,010</b>	<b>708,024</b>	<b>430,508</b>	<b>29,679</b>	<b>247,837</b>
<b>7106503 - Sewer Rehabilitation</b>							
Total Materials & Supplies	179,401	334,921	55,532	108,616	-	53,084	55,532

**Income Statement****Sewer Rehabilitation**

For April 30, 2022

	2,020	2,021	2022				
	Actual	Actual	Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
7106508 - Sewer Rehabilitation							
Total Personnel Services	21,611		-	-	-	-	-
71126010 - Wastewater							
Total Personnels Services	-	(1,194)	-	-	-	-	-
Total Sewer Rehabilitation	6,435,710	6,425,561	6,440,810	6,922,662	4,052,962	1,321,026	1,548,674
Net Change in Fund Balances	5,339,832	(3,919,292)	(53,532)	(535,384)	3,025,639	(1,321,026)	(2,239,997)
Beginning Fund Balance		6,679,393	2,760,101		2,760,101		
Ending Fund Balance		2,760,101	2,706,569		5,785,741		

**Income Statement**

Landfill Assurance

For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
<b>Revenue</b>							
48005 - Earned Interest	6,875	6,864	9,100	9,100	817	-	8,283
48010 - Earned Interest-Restricted	1,496	11	900	900	-	-	900
Total Revenues	8,371	6,875	10,000	10,000	817	-	9,183
<b>Expenditures</b>							
Total Expenditures	650	650	1,000	1,000	650	-	350
<b>Net Change in Fund Balances</b>	<b>7,721</b>	<b>6,225</b>	<b>9,000</b>	<b>9,000</b>	<b>167</b>	<b>-</b>	<b>8,833</b>
Beginning Fund Balance		791,297	797,522		797,522		
Ending Fund Balance		797,522	806,522		797,689		



**Income Statement**

## Debt Service

For April 30, 2022

	2020	2021	2022				
			Original Budget	Revised Budget	Y-T-D Actual	Encumbrance/ Requests	Available Budget
<b>Revenue</b>							
49705 - TFR to/from LWA	954,617	996,486	960,500	960,500	828,717	-	131,783
<b>Expense</b>							
7202501 - Financial Services							
52100 - M&O Expense to Other Funds	901,185	953,886	1,500,000	1,500,000	1,596,736	265,611	(362,347)
Total - Other Charges & Services	901,185	953,886	1,500,000	1,500,000	1,596,736	265,611	(362,347)
Total Debt Service	-	-	150,000	150,000	-	-	150,000
<b>Net Change in Fund Balances</b>	-	-	(150,000)	(150,000)	-	-	(150,000)
Beginning Fund Balance		1,768,415	1,768,415		1,768,415		
Ending Fund Balance		1,768,415	1,618,415		1,768,415		