



CITY OF LAWTON

FINANCE DEPARTMENT

MEMORANDUM

DATE: February 7, 2023

TO: Mayor & City Council

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

FROM: Joe Don Dunham, Finance Director

SUBJECT: December 31, 2022, Finance Report

To add further transparency in reviewing the City's operations, the Financial Services Department is providing herein the December 31, 2022, findings of the City's major operating funds. Financial Services monitors all City financial activities on a regular basis. This is an executive look at the city's major operations as of December 31, 2022.

This report presents the City's comparison of actual results to the fiscal year budget for FY 2023 and the pending audited results for FY 2022. Included are breakdowns of the City's revenues and a summary of operating expenditures of the major operating fund groups.



CITY OF LAWTON

FINANCE DEPARTMENT

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December 2022 Finance Summary

Sales Tax Summary:

Sales Tax is analyzed as an economic indicator for the City of Lawton. Through the end of December 2022, the Sales Tax is being received consistent with budget expectations. When compared to collections received in December 2021, the City of Lawton has received 1.45% for the same time frame. The City of Lawton has completed the second quarter of the FY 2023 budget year and staff is cautiously optimistic on the outlook for the remainder of the year. You will notice when you review the report both the City Sales Tax for Medical Marijuana and the 2019 Propel CIP Sales Tax appear to be significantly lower than the budget. This is because of a change of how these monies are being recorded in the City's financial statements. These funds are now being recorded directly into the funds where the expenditures occur. This change has eliminated an unnecessary step in recording these revenues but has made this report look like the revenues are deficient when compared to the budgeted revenues. Through December 2022 the City has collected \$245,872 in Medical Marijuana Sales Tax to be used toward sidewalk construction and repair and \$14,475,096 in 2019 CIP Sales Tax to be used toward the completion of multiple CIP Projects.

Hotel/Motel Tax Summary

Another economic indicator that has been added to this report is the Hotel/Motel Tax collections. This indicator reflects the number of visitors the City of Lawton has experienced over the last quarter and was covered extensively at the last City Council Meeting. In comparison to December 2022 the City of Lawton has experienced a decline of 9.01% in Hotel/Motel Tax collections. Staff is working diligently on getting the Short-Term Rental program off the ground. The City should see the benefits of this project in May 2023. The program is planned to go live in April 2023 and the City will then ask for back payment of Hotel/Motel Tax funds.

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, we see that overall collections are 1.0% less than the budget expectation and 16% over FY 2022's collections for the same period. These revenues are what provides stabilization when sales taxes are down. Since the comparison to the FY 2023 budget is a weighted average of what is to be expected the small decline in utility revenue collections will be recovered, unless there is some dramatic occurrence causing a decline in usage or service delivery in the upcoming months. The increase over the second quarter of FY 2022 is due primarily to the increase in rates which was approved by City Council.

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 1.45% above the collections as of December 2021. Coupling the total sales tax which is recorded in the General Fund with other taxes the City collects a decrease in the comparison numbers exists. For a true apple to apple comparison to be made the 2019 Propel CIP and the Medical Marijuana sales tax number would need to be backed out of the budget numbers and the FYE 2022 numbers. That has not been done here because total sales tax collections have already been discussed. With Other Taxes included in the comparison the City has realized a 22% decrease from December 2021 and a 31% decrease in the budgeted amount of anticipated tax collections. Other revenues such as Fines and Forfeitures, Licenses and Permits and Parks and Recreation collections have increased 2% from the December 2021 collections and 9% from the anticipated budget collections for December 2022.

The expenditures and encumbrances for these funds are approximately 12% below the FYE 2023 budget expectations and 1% below the actual expenditures through December 2021. These cumulative savings are due to the efforts of Department Directors purchasing items which meet the needs and specifications of the City yet are below the actual anticipated costs increases that were planned during the FY 2023 budget process.

Enterprise Funds Summary:

Charges for Services account for 91% of the revenues for these funds. As previously discussed in this report Charges for Services are less than 1% down from the FY 2023 budget estimate and 16% above the amount which was received through December 2021. The balance of the revenues for the Enterprise Funds come from the Capital Outlay Fee which is dedicated money to purchase Lawton rolling stock, Interest Income, and Other Revenues. These revenues are above of both the amounts which were planned for FYE 2023 (9%) and the revenues collected through December 2021 (48%).

The expenditures and encumbrances for these funds currently being reported are above with FY 2022 expenditures and just slightly above the FY 2023 Budget expectations. Expenditures and encumbrances for the second quarter are 4% below the FY 2023 Budget expectations and 14% below the actual expenditures for December 2021.

Summary:

The information presented in this report indicates the City of Lawton has a very stable economy. With the help of the very knowledgeable Department Directors the cost of services delivered has been kept within an acceptable percentage and requires an ever-present knowledge of City needs for repairs or replacement, along with acceptable customer service requirements. These Directors should be commended on their hard work, with a fluctuating economy this is not an easy task.

One of the things which has helped the City is during the budget process the City planned for a 15% increase in the Municipal Cost Index. The growth of this measurement has fallen from what was being experienced, 12.45%, at the time of budget passage to 6.69% in December 2022. As with any costing index predicting future activity is very difficult. There are two costing indexes measured and published by the Bureau of Labor Statistics. The first and most talked about costing index is the Consumer Price Index, CPI, which is a statistical measure of change in the prices of goods and services in major expenditure groups such as food, housing, clothing, transportation, and health and

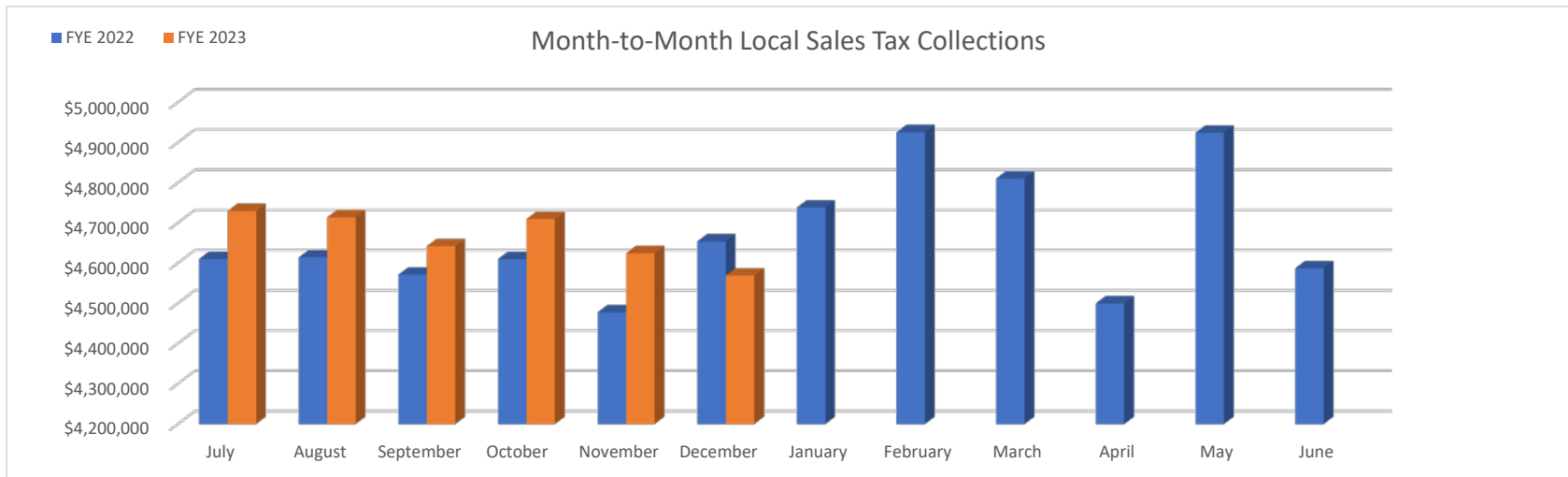
recreation for urban consumers. It measures the purchasing power of the consumer dollar by comparing the cost of a “market basket” of goods and services over time. The second is the Producer Price Index, PPI, for Industrial Commodities which gauges the cost fluctuations in goods and materials. Purchases of materials and supplies total about 20 percent of the typical municipal budget. Industrial Commodities range from chemicals to motor vehicles, from construction machinery to fuels, from footwear to metal products and the PPI measures the “real” price changes – changes not influenced by differences in quality, quantity, or terms of sale. The combination of these two indexes forms the Municipal Cost Index, MCI. There is no single price index that will provide inflation relief to every community across the country, but the MCI will provide a yardstick against which locally developed indexes can be gauged. City management constantly monitors these two indexes to gauge how the City is doing for operations.

If you should have any questions over this report, please let City Manager Cleghorn or myself know. The citizens of Lawton appreciate your service.

Local Sales Tax Revenue

Monthly Actuals Compared to Prior Year

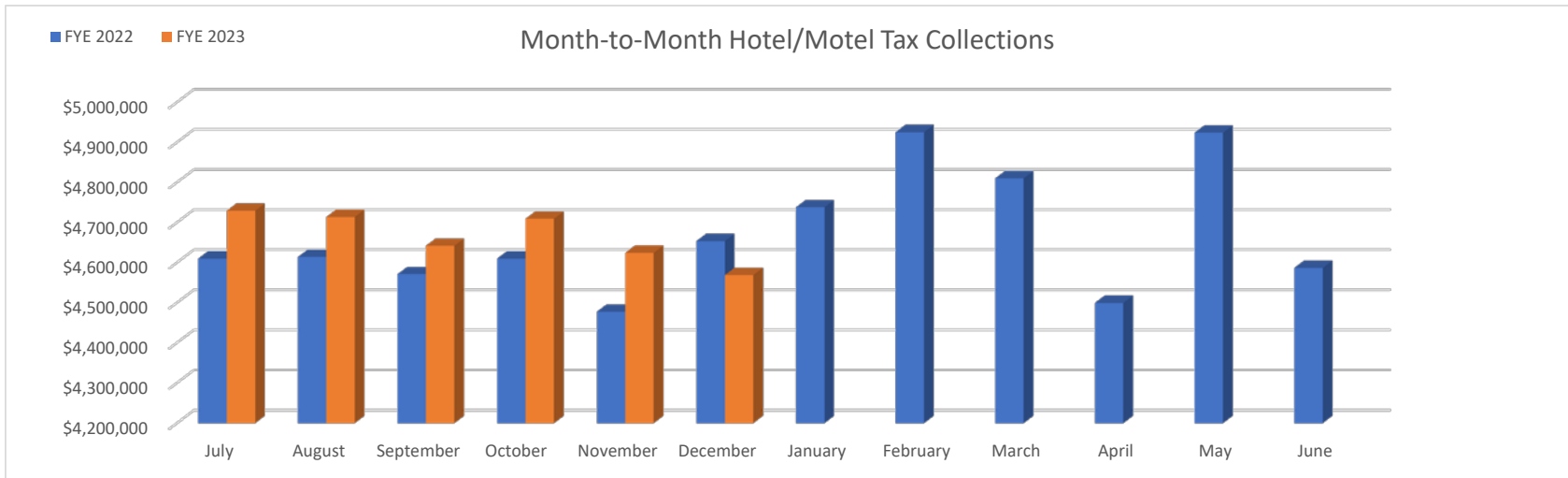
Local Sales Tax Collections	Monthly Collections FYE 2019	Monthly Collections FYE 2020	Monthly Collections FYE 2021	Monthly Collections FYE 2022	Monthly Collections FYE 2023
July	\$ 3,790,843	\$ 3,849,040	\$ 4,340,056	\$ 4,610,153	\$ 4,729,496
August	3,745,177	3,768,207	4,383,495	4,614,059	4,713,728
September	3,729,712	3,947,640	4,205,863	4,571,041	4,641,994
October	3,841,534	3,974,740	4,013,586	4,609,948	4,709,309
November	3,598,785	3,714,902	4,102,796	4,477,232	4,624,425
December	3,717,927	3,883,585	3,969,278	4,653,812	4,568,851
January	4,193,486	4,259,912	4,260,994	4,738,191	
February	3,995,461	3,961,968	4,286,895	4,925,388	
March	3,428,574	3,565,038	3,995,713	4,810,311	
April	3,840,279	3,791,903	3,745,809	4,499,567	
May	4,020,770	3,659,696	5,221,305	4,924,069	
June	3,814,597	3,500,523	4,651,644	4,586,667	
Totals	\$ 22,423,978	\$ 23,138,114	\$ 25,015,075	\$ 27,536,246	\$ 27,987,802



Hotel/Motel Tax Revenue

Monthly Actuals Compared to Prior Year

Local Sales Tax Collections	Monthly Collections FYE 2019	Monthly Collections FYE 2020	Monthly Collections FYE 2021	Monthly Collections FYE 2022	Monthly Collections FYE 2023
July	\$ 96,578	\$ 92,720	\$ 63,275	\$ 179,579	\$ 137,145
August	116,890	108,695	78,442	205,727	135,405
September	120,074	137,173	88,001	165,555	197,524
October	120,343	102,431	84,516	149,212	164,382
November	115,907	127,279	92,820	196,236	166,809
December	113,419	82,880	78,072	123,419	126,616
January	68,158	65,841	71,275	96,362	
February	71,014	73,408	67,822	96,444	
March	102,509	111,773	84,802	132,912	
April	99,396	91,770	109,874	140,692	
May	117,927	50,085	117,705	130,831	
June	108,998	69,224	163,087	126,147	
Totals	\$ 683,211	\$ 651,178	\$ 485,126	\$ 1,019,728	\$ 927,881



GENERAL FUND REVENUE SUMMARY

FYE 2023 Year-To-Date Actuals Through December 2022

General Fund Revenues	Budget		Actuals		Comparison to Prior Year Actuals			
	FYE 2023 Adopted/Revised Budget	FYE 2023 Budget Prorated Based on Historical Trend	Revenues and Collections Thru Dec 2022	+ or - of Actual to Budget	% Change of Actual to Budget	FYE 2022 Actual Revenues for Same Period	Difference + or - from FYE 2022 to FYE 2023	%Change of Actuals to Same Period FYE 2022
Operating Revenues								
Local Sales Tax Collections	\$ 26,777,990	\$ 13,388,995	\$ 13,237,077	\$ (151,918)	-1.1%	\$ 10,511,511	\$ 2,725,565	20.6%
Sales Tax - Town Center	743,000	371,500	324,073	(47,427)	-12.8%	337,130	(13,057)	-4.0%
City Sales Tax - Med Marij	460,130	230,065	-	(230,065)	-100.0%	245,872	(245,872)	0.0%
2019 Propel CIP Sales Tax	29,505,504	14,752,752	2,435,133	(12,317,619)	-83.5%	11,787,921	(9,352,788)	-384.1%
Total Local Sales Tax Revenue	\$ 57,486,624	\$ 28,743,312	\$ 15,996,282	\$ (12,747,030)	-44.3%	\$ 22,882,434	\$ (6,886,152)	-43.0%
Other Taxes	10,930,349	5,465,175	5,614,171	148,996	2.7%	4,767,776	846,395	15.1%
Fines and Forfeitures	1,838,694	919,347	1,038,291	118,944	12.9%	933,246	105,045	10.1%
Licenses and Permits	1,242,039	621,020	616,103	(4,916)	-0.8%	509,823	106,280	17.3%
Parks and Recreation	487,352	243,676	167,357	(76,319)	-31.3%	175,731	(8,374)	-5.0%
Grants	-	-	45,094	45,094	0.0%	116,450	(71,355)	-158.2%
Animal Welfare	130,800	65,400	26,773	(38,627)	-59.1%	56,869	(30,096)	-112.4%
Interest Income	15,340	7,670	483,018	475,348	6197.5%	29,117	453,902	94.0%
Other Revenues	1,163,161	581,581	350,489	(231,092)	-39.7%	857,773	(507,285)	-144.7%
Total Operating Revenues	73,294,359	36,647,180	24,337,578	(12,309,601)		30,329,218	(5,991,640)	
Non-Operating Revenues								
Transfers To/From	31,312,774	7,828,194	10,298,493	2,470,299	31.6%	9,136,032	1,162,460	11.3%
Total General Fund Revenues	\$ 104,607,133	\$ 44,475,373	\$ 34,636,071	\$ (9,839,302)	-22.1%	\$ 39,465,251	\$ (4,829,180)	-13.9%
Prior Quarter			23,169,066	23,169,066		28,708,444	5,539,378	
Change from Prior Qtr			\$ 11,467,005	\$ (33,008,368)		\$ 10,756,807	\$ 1,162,460	

GENERAL FUND EXPENDITURE SUMMARY

FYE 2023 Year-To-Date Actuals Through Dec 2022

DEPARTMENT	Budget		Actuals	Comparison to Prior Year Actuals				
	FYE 2023 Adopted/Revised Budget	FYE 2023 Budget Prorated Based on Historical Trend	Expenses & Encumbrances Thru Dec 2022	+ or - of Actual to Budget	Percentage of Adjusted Budget Expended & Encumbered Thru Dec 2022	FYE 2022 Actual Expenditures for Same Period	Percentage of Adjusted Budget Expended & Encumbered Thru Dec 2021	Over/Under Last Year's Percentage
Mayor & Council	\$ 151,100	\$ 75,550	\$ 68,620	\$ (6,930)	45.4%	\$ 66,160	45%	104%
City Clerk	331,279	165,639	159,062	(6,578)	48.0%	182,767	48%	87%
City Manager	1,759,930	879,965	685,530	(194,435)	39.0%	634,569	39%	108%
Human Resources	916,476	458,238	350,998	(107,240)	38.3%	374,049	38%	94%
Legal	1,662,403	831,201	725,444	(105,757)	43.6%	610,885	44%	119%
Finance	1,350,678	675,339	594,999	(80,340)	44.1%	618,018	44%	96%
City-At-Large	2,963,371	1,481,685	1,667,362	185,677	56.3%	1,721,160	56%	97%
Information Technology Services	3,726,463	1,863,232	919,398	(943,834)	24.7%	986,532	25%	93%
Geographic Information System	324,538	162,269	67,144	(95,125)	20.7%	97,844	21%	69%
Library	1,239,967	619,984	670,916	50,933	54.1%	585,996	54%	114%
Municipal Court	599,315	299,658	278,830	(20,827)	46.5%	359,220	47%	78%
Planning	617,312	308,656	172,488	(136,168)	27.9%	166,778	28%	103%
Inspection Services	481,255	240,628	187,593	(53,035)	39.0%	206,934	39%	91%
License & Permit Center	295,836	147,918	119,273	(28,645)	40.3%	147,463	40%	81%
Neighborhood Services	577,597	288,799	256,660	(32,139)	44.4%	262,729	44%	98%
Community Development Admin	111,766	55,883	35,881	(20,002)	32.1%	61,965	32%	58%
Housing Assistance	409,850	204,925	452,909	247,984	110.5%	513,157	111%	88%
C.D. Program/Non-Operation	108,230	54,115	35,888	(18,227)	33.2%	24,224	33%	148%
Home	438,741	219,371	448,599	229,229	102.2%	109,723	102%	409%
P/R Admin & Recreation Services	573,687	286,843	297,785	10,941	51.9%	490,340	52%	61%
Sports & Recreation	1,175,795	587,898	324,342	(263,555)	27.6%	159,304	28%	204%
Park Maintenance	2,073,414	1,036,707	933,394	(103,313)	45.0%	988,195	45%	94%
Landscape Maintenance	-	-	23,054	23,054	0.0%	464,708	0%	5%
Building Maintenance	1,836,216	918,108	493,859	(424,249)	26.9%	467,275	27%	106%
Lakes	775,015	387,508	263,140	(124,368)	34.0%	280,370	34%	94%
Cemetery	245,155	122,578	105,152	(17,425)	42.9%	127,939	43%	82%

GENERAL FUND EXPENDITURE SUMMARY

FYE 2023 Year-To-Date Actuals Through Dec 2022

DEPARTMENT	Budget		Actuals	Percentage of		Comparison to Prior Year Actuals		
	FYE 2023 Adopted/Revised Budget	FYE 2023 Budget Prorated Based on Historical Trend	Expenses & Encumbrances Thru Dec 2022	+ or - of Actual to Budget	Adjusted Budget Expended & Encumbered Thru Dec 2022	FYE 2022 Actual Expenditures for Same Period	Percentage of Adjusted Budget Expended & Encumbered Thru Dec 2021	Over/Under Last Year's Percentage
Arts & Humanities	568,523	284,262	277,603	(6,658)	48.8%	245,936	49%	113%
Museum	500,000	250,000	291,832	41,832	58.4%	290,438	58%	100%
R.S.V.P.	31,515	15,758	4,394	(11,364)	13.9%	18,909	14%	23%
Stormwater Management	388,123	194,062	188,847	(5,215)	48.7%	206,990	49%	91%
Streets	4,310,415	2,155,208	1,667,993	(487,214)	38.7%	1,869,873	39%	89%
Electronic Maintenance	541,440	270,720	253,540	(17,180)	46.8%	371,521	47%	68%
Equipment Maintenance	5,439,230	2,719,615	2,528,328	(191,287)	46.5%	2,121,605	46%	119%
Drainage Maintenance	1,100,328	550,164	485,805	(64,359)	44.2%	478,937	44%	101%
Engineering	1,350,145	675,073	386,536	(288,536)	28.6%	501,447	29%	77%
Police Headquarters	2,290,264	1,145,132	1,073,546	(71,586)	46.9%	1,239,502	47%	87%
Police Uniform	13,990,194	6,995,097	6,417,031	(578,066)	45.9%	6,552,509	46%	98%
Police Criminal Investigation	2,472,511	1,236,256	1,318,424	82,169	53.3%	1,147,170	53%	115%
Police Technical Services	2,673,726	1,336,863	1,008,054	(328,809)	37.7%	1,116,974	38%	90%
Police Training	1,085,804	542,902	330,544	(212,358)	30.4%	247,908	30%	133%
Animal Welfare	1,512,608	756,304	347,927	(408,377)	23.0%	401,496	23%	87%
Fire Operations	14,540,044	7,270,022	7,145,413	(124,609)	49.1%	7,403,391	49%	97%
Fire Prevention	746,352	373,176	392,608	19,432	52.6%	401,770	53%	98%
Fire Training	408,517	204,259	140,654	(63,605)	34.4%	163,114	34%	86%
Emergency Communications	2,820,232	1,410,116	1,443,099	32,983	51.2%	1,080,781	51%	134%
Total Operating Expenditures	81,515,358	40,757,679	36,040,499	(4,717,180)		36,568,575		
Non- Operating Revenues								
M&O Expense to Other Funds	30,705,634	15,352,817	2,785,757	12,567,060	9.1%	14,795,893	531.1%	-522.1%
Depreciaton Expense	-	-	-	-	0.0%	-	0.0%	0.0%
Total Non-Operating Expenditures	30,705,634	15,352,817	2,785,757	12,567,060		14,795,893		
Total General Fund Expenditures	\$ 112,220,992	\$ 56,110,496	\$ 38,826,256	\$ 7,849,880	34.6%	\$ 51,364,467	132%	-97.7%

GENERAL FUND EXPENDITURE SUMMARY

FYE 2023 Year-To-Date Actuals Through Dec 2022

	Budget		Actuals			Comparison to Prior Year Actuals		
DEPARTMENT	FYE 2023 Adopted/Revised Budget	FYE 2023 Budget Prorated Based on Historical Trend	Expenses & Encumbrances Thru Dec 2022	+ or - of Actual to Budget	Percentage of Adjusted Budget Expended & Encumbered Thru Dec 2022	FYE 2022 Actual Expenditures for Same Period	Percentage of Adjusted Budget Expended & Encumbered Thru Dec 2021	Over/Under Last Year's Percentage
Prior Quarter			24,104,165		24,104,165	44,341,906		
Change from Prior Qtr			\$ 14,722,091		\$ (16,254,285)	\$ 7,022,561		

ENTERPRISE FUND (LAWTON WATER AUTHORITY) REVENUE SUMMARY

FYE 2023 Year-To-Date Actuals Through Dec 2022

General Fund Revenues	Budget		Actuals			Comparison to Prior Year Actuals		
	FYE 2023 Adopted/Revised Budget	FYE 2023 Budget Prorated Based on Historical Trend	Revenues and Collections Thru Dec 2022	+ or - of Actual to Budget	% Change of Actual to Budget	FYE 2022 Actual Revenues for Same Period	Difference + or - from FYE 2022 to FYE 2023	% Change of Actuals to Same Period FYE 2022
Operating Revenues								
Waurika Surcharge	\$ 4,227,764	\$ 2,113,882	\$ 1,965,840	\$ (148,042)	93.0%	\$ 1,775,444	\$ 190,395	90.3%
Capital Outlay Fee	3,884,461	1,942,231	1,728,521	(213,710)	89.0%	1,560,087	168,434	90.3%
Water Revenues	23,599,379	11,799,690	12,408,176	608,486	105.2%	10,409,725	1,998,451	83.9%
Sewer Revenues	12,768,833	6,384,417	6,046,867	(337,550)	94.7%	5,339,918	706,949	88.3%
Garbage Revenues	11,121,528	5,560,764	5,261,379	(299,385)	94.6%	4,683,067	578,312	89.0%
Landfill Revenues	3,916,519	1,958,260	1,811,793	(146,466)	92.5%	1,594,165	217,629	88.0%
Grant Revenues	-	-	-	-	0.0%	-	-	0.0%
Interest Income	609,295	304,648	818,260	513,613	268.6%	31,208	787,052	3.8%
Other Revenues	845,402	422,701	372,033	(50,668)	88.0%	384,990	(12,957)	103.5%
Total Operating Revenues	60,973,181	30,486,591	30,412,868	(73,723)		25,778,603	4,634,265	
Non-Operating Revenues								
Transfers To/From	44,810,608	22,405,304	33,583,773	11,178,469	149.9%	22,615,218	10,968,555	67.3%
Loans	582,000	291,000	768,850	477,850	264.2%	324,327	444,524	42.2%
Total Non-Operating Revenues	45,392,608	22,696,304	34,352,624	11,656,320		22,939,545	11,413,079	
Total General Fund Revenues	\$ 106,365,789	\$ 53,182,895	\$ 64,765,492	\$ 11,582,597	121.8%	\$ 48,718,149	\$ 16,047,343	75.2%
Prior Quarter			24,331,049	24,331,049		26,380,575		
Change from Prior Qtr			\$ 40,434,443	\$ (12,748,452)		\$ 22,337,574	\$ 10,968,555	

ENTERPRISE FUND (LAWTON WATER AUTHORITY) FUND EXPENDITURE SUMMARY

FYE 2023 Year-To-Date Actuals Through Dec 2022

DEPARTMENT	Budget		Actuals		Percentage of Adjusted Budget Expended & Encumbered Thru Sept 2022		Percentage of Adjusted Budget Expended & Encumbered Thru Sept 2021		Over/Under Last Year's Percentage
	FYE 2022 Adopted/Revised Budget	FYE 2022 Budget Prorated Based on Historical Trend	Expenses & Encumbrances Thru Dec 2022	+ or - of Actual to Budget	FYE 2022 Actual Expenditures for Same Period				
Finance	77,135,200	38,567,600	38,242,970	\$ 324,630	99.2%	46,724,640	60.6%	38.6%	
Utility Services	885,974	442,987	427,027	15,960	96.4%	1,077,434	121.6%	-25.2%	
City-At-Large	119,949	59,975	119,949	(59,975)	200.0%	121,876	101.6%	98.4%	
Waurika Lake	3,960,000	1,980,000	2,626,273	(646,273)	132.6%	1,971,810	49.8%	82.8%	
Solid Waste Refuse Collection	4,396,581	2,198,290	1,613,962	584,329	73.4%	2,456,800	55.9%	17.5%	
Landfill	650	325	-	325	0.0%	40	0.0%	0.0%	
Sewer System Construction	7,537,141	3,768,571	1,612,079	2,156,492	42.8%	1,714,424	22.7%	20.0%	
Sewer System Technical	827,776	413,888	279,744	134,144	67.6%	254,880	30.8%	36.8%	
Sewer Sysem Project	-	-	-	-	0.0%	-	0.0%	0.0%	
Water Distribution	2,465,760	1,232,880	1,222,819	10,061	99.2%	1,157,310	46.9%	52.2%	
Wastewater Collection	878,237	439,119	441,699	(2,580)	100.6%	444,252	50.6%	50.0%	
Wastewater Maintenace	-	-	-	-	0.0%	216,871	0.0%	0.0%	
Wastewater Treatment Plant	3,380,455	1,690,228	1,418,610	271,617	83.9%	1,581,941	46.8%	37.1%	
Medicine Park Water Treatment P	3,777,636	1,888,818	2,245,081	(356,263)	118.9%	1,737,250	46.0%	72.9%	
Southeast Water Treatment Plant	1,984,833	992,416	1,015,609	(23,193)	102.3%	923,156	46.5%	55.8%	
Meter Services	867,088	433,544	523,164	(89,620)	120.7%	-	0.0%	120.7%	
Total Operating Revenues	108,217,279	54,108,640	51,788,985	2,319,655		60,382,685			
Non-Operating Expenditures									
M&O Expense to Other Funds	137,957,461	68,978,731	9,263,931	59,714,799	13.4%	-	0.0%	13.4%	
Interest Expense	-	-	(1,653)	1,653	0.0%	-	0.0%	0.0%	
Depreciation Expenses	9,365,000	4,682,500	-	4,682,500	0.0%	10,248	0.0%	0.0%	
Bad Debt	-	-	-	-	0.0%	-	0.0%	0.0%	
Total Non-Operating Expenditures	147,322,461	73,661,231	9,262,278	64,398,953		10,248			
Total Enterprise Fund Expenditure	255,539,740	127,769,870	61,051,262	66,718,608		60,392,933			
Prior Quarter			7,096,209	7,096,209		6,990,057			
Change from Prior Qtr			53,955,053	59,622,399		53,402,876			