



CITY OF LAWTON

FINANCE DEPARTMENT

MEMORANDUM

DATE: November 7, 2022

TO: Mayor & City Council

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

FROM: Joe Don Dunham, Finance Director

SUBJECT: September 30, 2022, Finance Report

To add further transparency in reviewing the City's operations, the Financial Services Department is providing herein the September 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 September 30, 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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September 2022 Finance Summary

Sales Tax Summary:

Sales Tax is analyzed as an economic indicator for the City of Lawton. Through the end of September 2022, the Sales Tax is being received consistent with budget expectations. When compared to collections received in September 2021, the City of Lawton has received 2.10% more in September 2022. The City of Lawton has completed the first quarter of the FY 2023 budget year and staff is cautiously optimistic on the outlook for the remainder of the year.

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. In comparison to September 2022 the City of Lawton has experienced a decline of 17.54% in Hotel/Motel Tax collections. When viewed in combination with Sales Tax collections we can deduce that while visitors to Lawton have not declined, but the length of their stay has. An example of this could be the Lawton/Fort Sill Rodeo may have had record attendance, people came and ate at Lawton restaurants, but they went home afterwards and didn't spend the night.

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 2.5% less than the budget expectation and 12.2% 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 first 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 2.10% above the collections as of September 2021. While this does show a strong local economy, the other revenue items in this fund are not doing as well. The total revenues collected during the first quarter of FY 2023 in the General Fund is 19% below the first quarter collections received in FY 2022. One of the reasons for this deterioration is the sharp decline in Other Taxes, i.e., gasoline and alcoholic beverage taxes. City records for FY 2022 reflect the City of Lawton received \$10,001,538 in this category, but in FY

2023 the records only reflect collections of \$5,285,035. The reason for this drastic reduction is the City of Lawton has yet to receive the gasoline tax money which was withheld due to the late submittal of the FY 2021 Audit to the State Auditor and Inspectors Office. Once the State Auditor and Inspectors Office records the receipt of the FY 2021 Audit, these withheld funds will be released. There are minor reductions in some of the other revenue categories, but these fluctuations are to be expected. The next major contributor to this reduction in revenues from FY 2022 is the transfers which are made on a regular basis to the General Fund. The transfers which are made into this fund were \$1,403,234 less than the first quarter of FY 2022.

The expenditures and encumbrances for these funds are approximately 7.5% below the FY 2023 budget expectations but are 11% above the actual expenditures for the first quarter of FY 2022. These increases were anticipated during the budgeting process due to the raising cost of operational expenses and anticipated personnel expenses, i.e., rising cost of insurance and step increases for employees.

Enterprise Funds Summary:

Charges for Services account for 92% of the revenues for these funds. At the end of the first quarter this category is running 2.5% below FY 2023 budget expectations and is 12.2% above the collections recorded during FY 2022 for the same time frame. These collection rates have already been discussed above. Other revenue categories such as Capital Outlay Fee, Interest Income, and Other Revenues are being recorded in a manner which was expected.

The expenditures and encumbrances for these funds currently being reported are consistent with FY 2022 expenditures and FY 2023 Budget. Expenditures and encumbrances for the first quarter are 11% below the FY 2023 Budget expectations and 0.03% above the actual expenditures for FY 2022 during the same time frame.

Summary:

The City of Lawton is seeing positive movement in the accomplishment of projects started and completed, and there are great things happening in the Lawton economic, recommendations are to be cautious about the spending which is required. Directors have done an excellent job in controlling expenditures and they should be commended for that feat. Management has already put checks and balances into effect to ensure expenditures are kept in check. Finance Services is continually 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.

Local Sales Tax Revenue

Monthly Actuals Compared to Prior Year

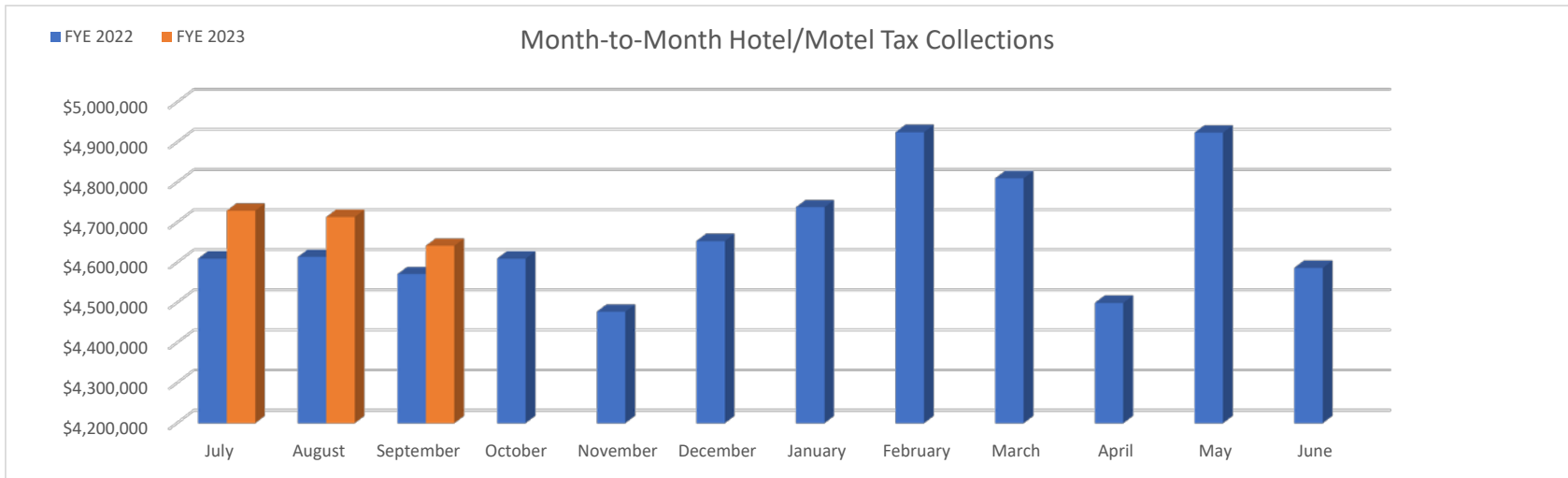
Local Sales Tax Collections	Monthly Collections FYE 2019	Monthly Collections FYE 2020	Monthly Collections FYE 2021	Monthly Collections FYE 2022	Monthly Collections FYE 2023
July	\$ 3,790,843	\$ 3,849,040	\$ 4,340,056	\$ 4,610,153	\$ 4,729,496
August	3,745,177	3,768,207	4,383,495	4,614,059	4,713,728
September	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	
November	3,598,785	3,714,902	4,102,796	4,477,232	
December	3,717,927	3,883,585	3,969,278	4,653,812	
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	\$ 11,265,732	\$ 11,564,887	\$ 12,929,415	\$ 13,795,253	\$ 14,085,218



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	181,698
October	120,343	102,431	84,516	149,212	
November	115,907	127,279	92,820	196,236	
December	113,419	82,880	78,072	123,419	
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	\$ 333,542	\$ 338,588	\$ 229,718	\$ 550,861	\$ 454,248



GENERAL FUND REVENUE SUMMARY

FYE 2023 Year-To-Date Actuals Through September 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 Sept 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	\$ 6,694,498	\$ 6,653,471	\$ (41,027)	-0.6%	\$ 6,451,085	\$ 202,386	3.0%
Sales Tax - Town Center	743,000	185,750	171,881	(13,869)	-7.5%	125,522	46,359	27.0%
City Sales Tax - Med Marij	460,130	115,033	-	(115,033)	-100.0%	112,001	(112,001)	0.0%
2019 Propel CIP Sales Tax	29,505,504	7,376,376	7,259,867	(116,509)	-1.6%	7,106,646	153,221	2.1%
Total Local Sales Tax Revenue	\$ 57,486,624	\$ 14,371,656	\$ 14,085,218	\$ (286,438)	-2.0%	\$ 13,795,253	\$ 289,965	2.1%
Other Taxes	41,638,983	10,409,746	5,285,035	(5,124,711)	-49.2%	10,001,538	(4,716,503)	-89.2%
Fines and Forfeitures	1,844,894	461,224	521,057	59,833	13.0%	475,371	45,686	8.8%
Licenses and Permits	1,242,039	310,510	347,739	37,229	12.0%	276,420	71,319	20.5%
Parks and Recreation	506,822	126,706	117,791	(8,914)	-7.0%	126,159	(8,368)	-7.1%
Grants	-	-	-	-	0.0%	44,772	(44,772)	0.0%
Animal Welfare	146,140	36,535	29,947	(6,588)	-18.0%	36,808	(6,860)	-22.9%
Interest Income	245,784	61,446	-	(61,446)	-100.0%	2,079	(2,079)	0.0%
Other Revenues	1,624,255	406,064	280,356	(125,708)	-31.0%	44,888	235,467	84.0%
Total Operating Revenues	104,735,541	26,183,885	20,667,143	(5,516,742)		24,803,288	(4,136,144)	
Non-Operating Revenues								
Transfers To/From	31,312,774	7,828,194	2,501,922	(5,326,271)	-68.0%	3,905,156	(1,403,234)	-56.1%
Total General Fund Revenues	\$ 136,048,315	\$ 34,012,079	\$ 23,169,066	\$ (10,843,013)	-31.9%	\$ 28,708,444	\$ (5,539,378)	-23.9%
Prior Month	22,674,719	3,779,120	12,360,758	8,581,638		16,431,098	4,070,340	
Change from Prior Month	\$ 113,373,596	\$ 30,232,959	\$ 10,808,308	\$ (19,424,651)		\$ 12,277,346	\$ (1,403,234)	

GENERAL FUND EXPENDITURE SUMMARY

FYE 2023 Year-To-Date Actuals Through Sept 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 Sept 2022	+ or - of Actual to Budget	Percentage of Adjusted Budget Expended & Encumbered Thru Sept 2022	FYE 2022 Actual Expenditures for Same Period	Percentage of Adjusted Budget Expended & Encumbered Thru Sept 2021	Over/Under Last Year's Percentage
Mayor & Council	\$ 151,100	\$ 37,775	\$ 34,786	\$ (2,989)	23.0%	\$ 31,169	21.4%	1.6%
City Clerk	302,895	75,724	72,887	(2,837)	24.1%	85,808	28.1%	-4.0%
City Manager	1,759,930	439,983	386,702	(53,281)	22.0%	355,744	21.9%	0.1%
Human Resources	916,476	229,119	188,895	(40,224)	20.6%	214,002	25.4%	-4.8%
Legal	1,690,870	422,718	317,652	(105,066)	18.8%	271,526	19.5%	-0.7%
Finance	1,350,594	337,649	310,817	(26,832)	23.0%	258,165	19.7%	3.3%
City-At-Large	3,014,244	753,561	1,261,511	507,950	41.9%	921,965	0.31	11.2%
Information Technology Services	1,001,361	250,340	-	(250,340)	0.0%	-	0.0%	0.0%
Geographic Information System	324,538	81,135	35,415	(45,719)	10.9%	47,252	0.16	-5.0%
Library	1,214,967	303,742	343,774	40,033	28.3%	282,596	95.3%	-67.0%
Municipal Court	599,315	149,829	143,136	(6,693)	23.9%	206,416	23.3%	0.6%
Planning	620,312	155,078	94,511	(60,567)	15.2%	65,663	100.0%	-84.8%
Inspection Services	481,255	120,314	88,960	(31,354)	18.5%	91,532	19.8%	-1.4%
License & Permit Center	292,836	73,209	55,400	(17,809)	18.9%	75,220	25.8%	-6.9%
Neighborhood Services	480,777	120,194	111,061	(9,133)	23.1%	102,107	22.6%	0.5%
Community Development Admin	111,766	27,942	18,042	(9,899)	16.1%	41,061	23.2%	-7.0%
Housing Assistance	409,850	102,463	261,816	159,353	63.9%	360,194	26.0%	37.8%
C.D. Program/Non-Operation	108,230	27,058	16,723	(10,335)	15.5%	24,224	17.7%	-2.3%
Home	438,741	109,685	386,168	276,483	88.0%	104,418	76.3%	11.7%
P/R Admin & Recreation Services	556,393	139,098	148,442	9,344	26.7%	218,091	100.0%	-73.3%
Sports & Recreation	1,175,795	293,949	144,797	(149,152)	12.3%	88,699	21.3%	-9.0%
Park Maintenance	2,076,674	519,169	589,512	70,344	28.4%	616,962	40.5%	-12.1%
Landscape Maintenance	-	-	6,802	6,802	0.0%	251,917	30.7%	-30.7%
Building Maintenance	1,850,250	462,563	262,861	(199,702)	14.2%	209,618	16.3%	-2.1%
Lakes	760,278	190,070	137,860	(52,210)	18.1%	160,135	27.9%	-9.7%
Cemetery	245,155	61,289	51,722	(9,567)	21.1%	58,866	10.2%	10.8%

GENERAL FUND EXPENDITURE SUMMARY

FYE 2023 Year-To-Date Actuals Through Sept 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 Sept 2022	+ or - of Actual to Budget	Percentage of Adjusted Budget Expended & Encumbered Thru Sept 2022	FYE 2022 Actual Expenditures for Same Period	Percentage of Adjusted Budget Expended & Encumbered Thru Sept 2021	Over/Under Last Year's Percentage
Arts & Humanities	568,523	142,131	133,635	(8,495)	23.5%	116,257	22.4%	1.1%
Museum	500,000	125,000	166,777	41,777	33.4%	81,637	16.3%	17.0%
R.S.V.P.	31,515	7,879	13,830	5,952	43.9%	3,507	7.9%	36.0%
Stormwater Management	388,123	97,031	93,897	(3,133)	24.2%	98,411	22.3%	1.9%
Streets	4,310,415	1,077,604	751,017	(326,586)	17.4%	815,488	19.6%	-2.2%
Electronic Maintenance	541,440	135,360	116,188	(19,172)	21.5%	110,409	17.1%	4.4%
Equipment Maintenance	5,439,230	1,359,808	1,343,641	(16,167)	24.7%	1,037,372	25.0%	-0.3%
Drainage Maintenance	1,100,328	275,082	242,377	(32,705)	22.0%	197,274	100.0%	-78.0%
Engineering	1,350,145	337,536	198,538	(138,998)	14.7%	251,187	21.0%	-6.3%
Police Headquarters	2,239,390	559,848	539,439	(20,409)	24.1%	593,087	28.9%	-4.8%
Police Uniform	13,979,185	3,494,796	3,065,682	(429,115)	21.9%	2,982,944	25.1%	-3.2%
Police Criminal Investigation	2,467,780	616,945	652,993	36,048	26.5%	523,510	23.5%	2.9%
Police Technical Services	2,675,153	668,788	507,404	(161,384)	19.0%	539,990	21.9%	-3.0%
Police Training	1,090,535	272,634	141,918	(130,716)	13.0%	111,191	17.9%	-4.8%
Animal Welfare	1,512,608	378,152	172,117	(206,035)	11.4%	191,056	21.9%	-10.5%
Fire Operations	14,540,044	3,635,011	3,843,149	208,138	26.4%	3,780,777	28.9%	-2.5%
Fire Prevention	746,352	186,588	188,720	2,132	25.3%	187,705	27.0%	-1.7%
Fire Training	408,517	102,129	65,914	(36,215)	16.1%	64,805	17.5%	-1.4%
Emergency Communications	2,203,095	550,774	600,000	49,226	27.2%	-	0%	27.2%
Total Operating Expenditures	82,337,395	20,584,349	19,058,506	(1,525,842)		17,033,828		
Non- Operating Revenues								
M&O Expense to Other Funds	30,705,634	7,676,409	5,045,659	2,630,750	16.4%	-	0.0%	16.4%
Depreciation Expense	-	-	-	-	0.0%	27,308,078	0.0%	0.0%
Total Non-Operating Expenditures	30,705,634	7,676,409	5,045,659	2,630,750		27,308,078		
Total General Fund Expenditures	\$ 113,043,029	\$ 28,260,757	\$ 24,104,165	\$ 1,104,908	21.3%	\$ 44,341,906	184%	-162.6%

GENERAL FUND EXPENDITURE SUMMARY

FYE 2023 Year-To-Date Actuals Through Sept 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 Sept 2022			+ or - of Actual to Budget	Percentage of Adjusted Budget Expended & Encumbered Thru Sept 2022	FYE 2022 Actual Expenditures for Same Period
Prior Month	113,043,029	18,840,505	14,036,254	(4,804,251)		29,561,271		
Change from Prior Month	\$ -	\$ 9,420,252	\$ 10,067,911	\$ 5,909,159		\$ 14,780,635		

ENTERPRISE FUND (LAWTON WATER AUTHORITY) REVENUE SUMMARY

FYE 2023 Year-To-Date Actuals Through September 2022

General Fund Revenues	Budget		Actuals		Comparison to Prior Year Actuals			
	FYE 2022 Adopted/Revised Budget	FYE 2022 Budget Prorated Based on Historical Trend	Revenues and Collections Thru Sept 2022	+ or - of Actual to Budget	% Change of Actual to Budget	FYE 2022 Actual Revenues for Same Period	Difference + or - from FYE 2021 to FYE 2023	% Change of Actuals to Same Period FYE 2022
Operating Revenues								
Waurika Surcharge	\$ 4,227,764	\$ 1,056,941	\$ 963,822	\$ (93,119)	91.2%	\$ 877,085	\$ 86,738	91.0%
Capital Outlay Fee	3,884,461	971,115	847,570	(123,546)	87.3%	770,976	76,594	91.0%
Water Revenues	23,856,781	5,964,195	6,744,183	779,988	113.1%	5,457,248	1,286,935	80.9%
Sewer Revenues	12,768,833	3,192,208	3,050,446	(141,762)	95.6%	2,727,226	323,220	89.4%
Garbage Revenues	11,121,528	2,780,382	2,595,420	(184,962)	93.3%	2,309,006	286,414	89.0%
Landfill Revenues	3,916,519	979,130	278,776	(700,354)	28.5%	775,252	(496,476)	278.1%
Grant Revenues	-	-	-	-	0.0%	-	-	0.0%
Interest Income	27,295	6,824	19,096	12,272	279.8%	3,027	16,068	15.9%
Other Revenues	1,142,000	285,500	608,026	322,526	213.0%	160,145	447,881	26.3%
Total Operating Revenues	60,945,181	15,236,295	15,107,338	(128,957)		13,079,964	2,027,374	
Non-Operating Revenues								
Transfers To/From	63,168,525	15,792,131	8,718,033	(7,074,098)	55.2%	13,120,508	(4,402,475)	150.5%
Debt Service	582,000	145,500	505,678	360,178	347.5%	180,103	325,575	35.6%
Total Non-Operating Revenues	63,750,525	15,937,631	9,223,711	(6,713,920)		13,300,611	(4,076,900)	
Total General Fund Revenues	\$ 124,695,706	\$ 31,173,927	\$ 24,331,049	\$ (6,842,878)	78.0%	\$ 26,380,575	\$ (2,049,526)	108.4%
Prior Month	124,695,706	20,782,618	8,206,930	(12,575,688)		16,739,832		
Change from Prior Month	\$ -	\$ 10,391,309	\$ 16,124,119	\$ 5,732,810		\$ 9,640,742	\$ (4,402,475)	

ENTERPRISE FUND (LAWTON WATER AUTHORITY) FUND EXPENDITURE SUMMARY

FYE 2023 Year-To-Date Actuals Through September 2022

DEPARTMENT	Budget		Actuals					
	FYE 2022 Adopted/Revised Budget	FYE 2022 Budget Prorated Based on Historical Trend	Expenses & Encumbrances Thru Sept 2022	+ or - of Actual to Budget	Percentage of Adjusted Budget Expended & Encumbered Thru Sept 2022	FYE 2022 Actual Expenditures for Same Period	Percentage of Adjusted Budget Expended & Encumbered Thru Sept 2021	Over/Under Last Year's Percentage
Finance	235,200	58,800	104,605.74	\$ (45,806)	177.9%	35,123.32	17.6%	160.3%
Utility Services	885,974	221,494	229,572.93	(8,079)	103.6%	550,746.77	33.5%	70.1%
City-At-Large	250,000	62,500	61,661.32	839	98.7%	59,039.13	26.8%	71.8%
Waurika Lake	3,960,000	990,000	1,048,788	(58,788)	105.9%	950,158	26.3%	79.7%
Solid Waste Refuse Collection	4,266,530	1,066,633	787,977	278,656	73.9%	1,531,677	35.4%	38.5%
Landfill	650	163	-	163	0.0%	4,568	0.0%	0.0%
Sewer System Construction	7,537,141	1,884,285	823,198	1,061,087	43.7%	622,346	10.0%	33.7%
Sewer System Technical	827,776	206,944	169,280	37,664	81.8%	121,639	16.8%	65.0%
Sewer Sysem Project	-	-	-	-	0.0%	-	0.0%	0.0%
Water Distribution	2,465,760	616,440	620,979	(4,539)	100.7%	582,358	25.1%	75.6%
Wastewater Collection	878,237	219,559	219,008	551	99.7%	232,998	29.3%	70.5%
Wastewater Maintenace	-	-	-	-	0.0%	107,560	0.0%	0.0%
Wastewater Treatment Plant	3,380,455	845,114	724,239	120,875	85.7%	916,711	30.9%	54.8%
Medicine Park Water Treatment P	3,777,636	944,409	1,325,364	(380,955)	140.3%	885,895	27.1%	113.2%
Southeast Water Treatment Plant	1,984,833	496,208	520,143	(23,935)	104.8%	378,990	21.5%	83.4%
Meter Services	867,088	216,772	370,394	(153,622)	170.9%	-	0.0%	170.9%
Total Operating Revenues	31,317,279	7,829,320	7,005,209	824,111		6,979,810		
Non-Operating Expenditures								
M&O Expense to Other Funds	55,884,461	13,971,115	91,000	13,880,115	0.7%	-	0.0%	0.7%
Interest Expense	-	-	-	-	0.0%	-	0.0%	0.0%
Depreciation Expenses	9,365,000	2,341,250	-	2,341,250	0.0%	10,248	0.0%	0.0%
Bad Debt	-	-	-	-	0.0%	-	0.0%	0.0%
Total Non-Operating Expenditures	65,249,461	16,312,365	91,000	16,221,365		10,248		
Total Enterprise Fund Expenditure	96,566,740	24,141,685	7,096,209	17,045,476		6,990,057		
Prior Month	96,566,740	16,094,457	6,675,275	(9,419,182)	41.5%	6,990,057		
Change from Prior Month	-	8,047,228	420,934	26,464,657		-		

	FY 19-20	FY 20-21	FY 21-22	FY 22-23		Total:
Total Collected:	1,803,299.52	26,364,023.61	28,832,855.05	9,676,290.38		66,676,468.56
					Cash Reduced by Investments:	(11,230,919.64)
						55,445,548.92

2019 Capital Improvement Projects

		Resolution Totals		FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total Expensed:	Encumbered Total:	
Information Technology Projects		12,000,000.00	Council Approved Totals:							Remaining Resolution/ Council Approved Totals
			Remainder in Category:							
ITPROJ_1	IT Projects (\$8 mil/per resolution)						36,708.04	36,708.04	-	36,708.04
SCADA	SCADA (\$4 mil/per resolution)				211,080.00	443,197.30	91,414.00	745,691.30	589,068.70	1,334,760.00
			-					782,399.34	589,068.70	1,371,468.04
			12,000,000.00							
Streets & Sidewalks		18,000,000.00								
	Streets (\$13 mil/per resolution)							-	-	-
	Sidewalks (\$5 mil/per resolution)					65,000.82		65,000.82	-	65,000.82
	Pedestrian Bridge		1,000,000.00						-	1,000,000.00
EN2106	Bridge Rehab: Cache Rd, 11th St., 29th St.		1,746,000.00					-	618,503.00	1,127,497.00
REHAB97144	Lee Blvd: 97th - I44 (2020-02)		232,784.20			224,197.70	8,586.50	232,784.20	-	-
EN2002	Pavement & Resurfacing Lee Blvd		3,350,745.80			76,032.71	2,343,047.73	2,419,080.44	663,222.43	268,442.93
EN2103	Lawton Pavement Management		450,616.00			57,807.20	96,548.00	154,355.20	296,260.80	-
			6,780,146.00					2,871,220.66	1,577,986.23	2,460,940.75
			11,219,854.00							
Improvement to City Buildings & Facilities		10,500,000.00								
	Improvements City Buildings & Facilities							-	-	-
EN2004A	City Hall (2020-04)		8,564,153.00			65,064.90	156,877.60	221,942.50	1,089,305.32	7,252,905.18
EN2108P1	McMahon Add & Reno P1		4,465,000.00			50,129.39	9,625.00	59,754.39	313,330.61	4,091,915.00
			13,029,153.00					281,696.89	1,402,635.93	11,344,820.18
			(2,529,153.00)							
Parks & Rec Improvement & Improvements to Arts & Humanities		20,000,000.00								
	Improvement to Arts & Humanities		10,844,533.00			174,055.21	12,855.37	186,910.58	17,100.35	17,100.35
	Lawton Parks Master Plan (2020-10)		208,972.00		40,485.35	177,680.19	2,217.00	220,382.54	3,008.10	(14,418.64)
PR2104	Lakes Master Plan		146,495.00			12,668.03	3,797.20	16,465.23	129,534.77	495.00
PR2102	Sports & Rec Complex (Not to Exceed \$8 Mil)		8,000,000.00			40,500.00	85,000.00	125,500.00	-	125,500.00
PR2105	A&H McMahon Aud Authority		250,000.00			3,500.00		3,500.00	1,000.00	245,500.00
PR2301	Elmer Thomas Electrical P3&5		400,000.00				63,166.71	63,166.71	324,289.64	12,543.65
PR2101	Elmer Thomas Park Electrical Upgrades		150,000.00			920.00	147,407.71	148,327.71	-	1,672.29
			20,000,000.00					577,342.19	474,932.86	388,392.65
Airport Facility Upgrades/Improvements		2,000,000.00								
	Airport Upgrades/Improvements (\$2 mil/ per resolution)						154,000.00		154,000.00	154,000.00
			-					-	154,000.00	154,000.00
			2,000,000.00							
Youth Programs		6,000,000.00								
	Youth Programs (\$6 mil/per resolution)		6,000,000.00			237,648.94	29,318.07	266,967.01	-	266,967.01
			6,000,000.00					266,967.01	-	266,967.01
LATS Transportation Improvements		2,500,000.00								
LATSTRAN1	LATS (\$2.5 mil/per resolution)							-	-	-
			-					-	-	-
			2,500,000.00							

Police & Fire Compensation		42,944,000.00							
	Public Safety Sales Tax (Not to exceed \$2.684 Mil Annually)	42,944,000.00			2,684,000.00	2,684,000.00	2,684,000.00	2,684,000.00	5,368,000.00
		42,944,000.00	-			2,684,000.00	2,684,000.00		5,368,000.00
Water & Sewerline Replacement		33,056,000.00							
	Water & Sewerline Replacement (\$33 mil/per resolution)	18,148,534.84		-	107,819.36	8,042.29	115,861.65	1,403,490.00	1,519,351.65
PU2107	DWSRF Debt Service Payment	9,025,000.00				250,000.00		250,000.00	250,000.00
PU2201	SCADA System	1,400,000.00				1,400,000.00		1,400,000.00	1,400,000.00
PU2203	Filter Media Replacement	600,000.00				600,000.00		600,000.00	600,000.00
PU2205	Gate Policy	120,000.00				120,000.00		120,000.00	120,000.00
PU2212	Ellsworth Spillway Phase 1	4,000,000.00						-	-
PU2011	67th Street Water Line	1,200,000.00						-	-
PU2213	Ellsworth Spillway Phase 2	3,000,000.00						-	-
WWTPCOST	WWTP Cost/Benefit Analysis	482,910.00		217,665.00	246,466.94	5,147.91	469,279.85	13,630.15	0.00
WWTPIMPRVS	WWTP Improvements	14,384,056.16		-	5,292,410.90	3,734,319.66	9,026,730.56	5,357,325.60	-
PU2107	Cache Rd Waterline Replacement	1,396,799.00			499,522.25	533,305.00	1,032,827.25	363,971.75	-
PU2108	Emergency Waterline Replacement	300,000.00			59,262.00		59,262.00	145,495.00	95,243.00
		54,057,300.00	(21,001,300.00)				10,703,961.31	9,653,912.50	3,984,594.65
Emergency Funds		3,750,000.00							
	Emergency Funds (Not to Exceed \$250k Annually)	3,750,000.00			250,000.00		250,000.00	250,000.00	500,000.00
		3,750,000.00	-				250,000.00	250,000.00	500,000.00
Beautification Projects		8,000,000.00							
	Beautification Projects (\$8 mil/per resolution)				18,254.52		18,254.52	612,000.00	630,254.52
	Bulk Collection Program	28,000.00		2,103.12	19,761.15		21,864.27	6,135.73	-
		28,000.00	7,972,000.00				40,118.79	618,135.73	630,254.52
Industrial Development		28,750,000.00							
INDUSDEVE	Industrial Development	28,750,000.00		755,298.56	1,449,008.01	847,921.11	3,052,227.68	4,841,297.19	4,841,297.19
		28,750,000.00	-				3,052,227.68	4,841,297.19	4,841,297.19
Demolish Dilapidated Houses		3,750,000.00							
DILAPHOUSE	Demo Dilapidated Houses (\$3.75 mil/per resolution)	270,000.00						270,000.00	-
		270,000.00	3,480,000.00					270,000.00	-
Street Maintenance & Preventative Maintenance		10,000,000.00							
	Street Maint & Preventative Maint (\$10 mil/per resolution)	10,000,000.00		64,261.58	806,257.46	408,558.62	1,279,077.66	630,905.34	1,909,983.00
		10,000,000.00	-				1,279,077.66	630,905.34	1,909,983.00
Additional Items:									
PU-WTRRES	Lawton/ Ft. Sill Water Resiliency (Grant/Reimbursement Program)	8,343,200.00				145,224.90	145,224.90	2,200,000.00	5,997,975.10
	Other Expenses (legal fees, etc.)			23,878.61	8,400.00		32,278.61		32,278.61
							177,503.51	2,200,000.00	6,030,253.71

Total from Resolution: Total Council Approved:

CITY OF LAWTON
Schedule of Changes in Long-Term Debt
For the Fiscal Year beginning July 1, 2022

Description	Account Number	Interest Rate	Annual Payment	Beginning Principle	Principal Payment	Interest Payment	Ending Principle	Maturity Date
City Loans								
S2008 GO Bond	3002511	2.96%	513,159	2,960,000	420,000	93,159	2,540,000	10/1/2029
S2008b GO Bond	3002511	4.22%	245,831	470,000	230,000	15,831	240,000	7/1/2024
S2013 GO Bond	3002511	2.04%	388,750	380,000	380,000	8,550	-	5/1/2023
S2016 GO Bond	3002511	2.00%	346,000	1,300,000	320,000	26,000	980,000	6/1/2026
S2018 GO Bond	3002511	2.00%	1,461,750	8,560,000	1,220,000	241,750	7,340,000	10/1/2029
S2019 GO Bond	3002511	2.00%	805,000	5,600,000	700,000	105,000	4,900,000	6/1/2030
S2020 GO Bond	3002511	2.00%	570,180	4,590,000	510,000	60,180	4,080,000	12/1/2030
S2021 GO Bond	3002511	2.00%	79,800	3,420,000	-	79,800	3,420,000	12/1/2032
City Total			4,410,470	27,280,000	3,780,000	630,270	23,500,000	
LWA Loans								
S2011 Revenue Note	7202501	2.70%	430,933	2,090,000	375,000	55,933	1,715,000	10/1/2028
S2013 Revenue Note	7202501	2.89%	1,159,288	2,670,000	1,090,000	69,288	1,580,000	9/1/2025
S2015 Revenue Note	4250000	1.98%	2,623,454	6,355,000	2,510,000	113,454	3,845,000	7/1/2024
2015A Waurika Lake Note	7002510	3.00%	968,113	7,585,152	746,112	222,001	6,839,040	7/8/2031
2015B Waurika Lake Note	7002510	3.00%	384,306	3,892,172	238,847	145,459	3,653,325	7/1/2036
2017 Waurika Lake Note	7002510	2.15%	1,015,614	10,748,578	609,701	405,913	10,138,877	7/1/2036
LWA Total			6,581,708	33,340,902	5,569,660	1,012,048	27,771,242	
Other Loans								
OWRB Promissary Note 1.3 Mil	7202501	0.50%	67,604	100,769	67,179	-	33,590	8/1/2024
OWRB Promissary Note 1.8 Mil	7202501	0.50%	46,769	46,652	46,652	-	-	8/1/2023
OWRB Promissary Note 1.02 Mil	7202501	0.50%	26,219	26,154	26,154	-	-	8/1/2023
S2017 Sales Tax Note	4200000	2.21%	4,017,687	15,300,000	3,700,000	317,687	11,600,000	1/1/2026
S2019 Revenue Note	4250000	1.86%	1,688,867	4,105,000	1,620,000	68,867	2,485,000	1/1/2025
HUD Section 108 Loan	2604512	2.55%	134,036	918,000	110,000	24,036	808,000	8/1/2029
OWRB Promissary Note 47 Mil	7202501						47,000,000	
OWRB Promissary Note 33 Mil	7202501	3.29%					33,000,000	
OWRB Promissary Note 72 Mil	7202501	2.67%					72,900,000	
Other Total			5,981,182	20,496,575	5,569,985	410,590	167,826,590	
Total Long-Term Debt			16,973,360	81,117,477	14,919,645	2,052,908	219,097,832	