



CITY OF LAWTON

FINANCE DEPARTMENT

MEMORANDUM

DATE: June 22, 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: May 31, 2022, Monthly Finance Report

Attached are the FYE 2022 General and Enterprise Funds Revenue and Expenditure Reports for the period ending May 31, 2022.

Included with this memorandum are the following attachments:

Attachment 1 – General Fund Revenue Summary
Attachment 2 – Local Sales Tax Revenue Five-Year Comparison
Attachment 3 – Local Sales Tax Revenue Five-Year Comparison Y-T-D
Attachment 4 – Local Sales Tax Revenue Five-Year Comparison Change for the Month
Attachment 5 – General Fund Expenditure Summary
Attachment 6 – Enterprise Fund Revenue Summary
Attachment 7 – Enterprise Fund Expenditure Summary

The General Fund Revenue Summary (Attachment 1) give a budget to actual comparison of revenues through May 2022. This month reflects a 3.5% increase in total General Fund revenues from the budgeted revenues we would have anticipated being received to date based on historical trend and a 1.9% decrease from the same period of the prior year.

Collections in Local Sales Tax Revenues (Attachments 2 – 4) shown in this report reflect the Sales Tax received from the Oklahoma Tax Commission during the month of May. These revenues reflect all retail sales made in or delivered to Lawton during the month of March. Overall, year to date (YTD) collections in sales tax have come in above budget based on historical trend, as we continue to see strong economic growth, including inflation impacts. The Local Sales Tax Revenue through May reflects an overall increase of 10.8% above budget and 8.7% increase compared to prior year actuals.

The General Fund Expenditure Summary (Attachment 5) report reflects the percent of adjusted budget expended and encumbered through May 2022 (at 92% of year). This report then compares this pending percentage to the prior year actual. Overall department spending resulted in 96.5% spending through May 2022.

City Hall | 212 SW 9th Street | Lawton, Oklahoma 73501 | 580-581-3328

WWW.LAWTONOK.GOV

The Enterprise Fund Revenue Summary (Attachment 6) give a budget to actual comparison of revenues through May 2022. This month reflects a 17.8% increase in total Enterprise Fund revenues from the budgeted revenues we would have anticipated being received to date based on historical trend and a 5.8% decrease from the same period of the prior year.

The Enterprise Fund Expenditure Summary (Attachment 7) report reflects the percent of adjusted budget expended and encumbered through May 2022 (at 92% of year). This report then compares this pending percentage to the prior year actual. Overall departmental spending resulted in 106.4% spending through May 2022.

GENERAL FUND REVENUE SUMMARY

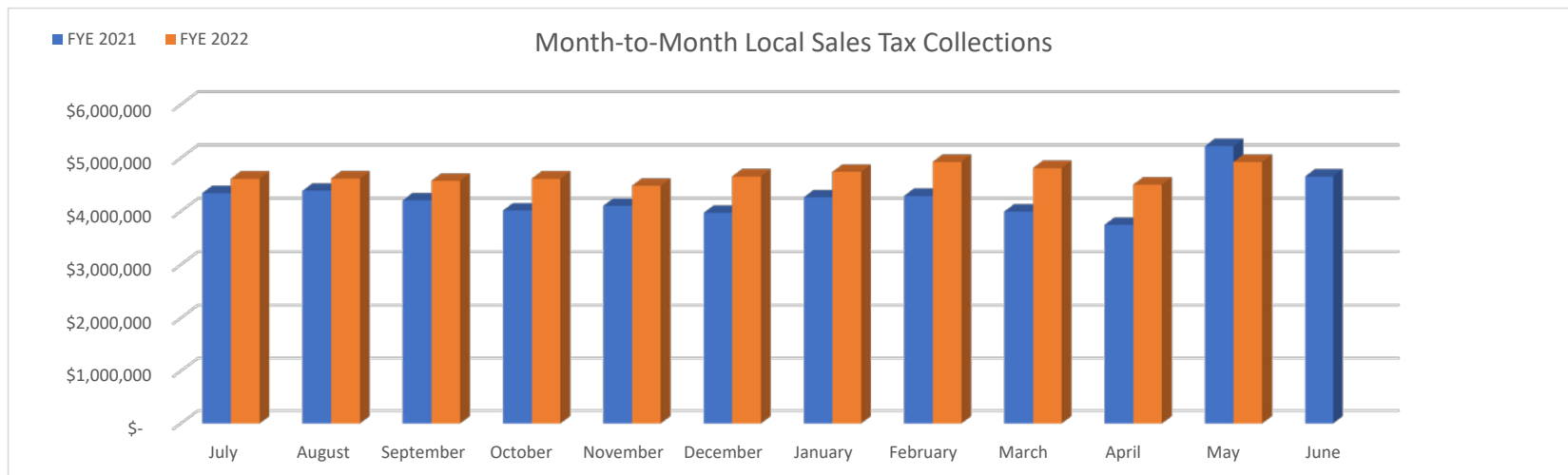
FYE 2022 Year-To-Date Actuals Through May 2022

General Fund Revenues	Budget		Actuals		Comparison to Prior Year Actuals			
	FYE 2022 Adopted/Revised Budget	FYE 2022 Budget Prorated Based on Historical Trend	FYE 2022 Actual Revenue	+ or - of Actual to Budget	% Change of Actual to Budget	FYE 2021 Actual Revenues for Same Period	Difference + or - from FYE 2021 to FYE 2022	%Change of Actuals to Same Period FYE 2021
Operating Revenues								
Local Sales Tax Collections	\$ 23,330,000	\$ 21,385,833	\$ 23,851,968	\$ 2,466,135	11.5%	\$ 21,523,248	\$ 2,328,720	9.8%
Sales Tax - Town Center	648,078	594,072	575,009	(19,063)	-3.2%	687,393	(112,384)	-19.5%
City Sales Tax - Med Marij	440,000	403,333	487,051	83,718	20.8%	541,385	(54,334)	-11.2%
2019 Propel CIP Sales Tax	26,185,000	24,002,917	26,471,154	2,468,238	10.3%	24,167,022	2,304,133	8.7%
Total Local Sales Tax Revenue	\$ 50,603,078	\$ 46,386,155	\$ 51,385,182	\$ 4,999,027	10.8%	\$ 46,919,047	\$ 4,466,134	8.7%
Other Taxes	10,283,000	9,426,083	10,221,314	795,230	8.4%	9,627,478	593,836	5.8%
Fines and Forfeitures	3,539,690	3,244,716	1,819,595	(1,425,121)	-43.9%	4,615,765	(2,796,170)	-153.7%
Licenses and Permits	703,750	645,104	769,456	124,352	19.3%	629,963	139,494	18.1%
Parks and Recreation	491,400	450,450	414,833	(35,617)	-7.9%	405,700	9,133	2.2%
Grants	1,114,793	1,021,894	763,735	(258,158)	-25.3%	6,664,651	(5,900,916)	-772.6%
Animal Welfare	363,997	333,664	104,382	(229,282)	-68.7%	268,359	(163,977)	-157.1%
Interest Income	52,717	48,324	33,064	(15,260)	-31.6%	74,956	(41,891)	-126.7%
Other Revenues	1,667,750	1,528,771	2,536,636	1,007,865	65.9%	1,041,327	1,495,310	58.9%
Total Operating Revenues	68,820,175	63,085,160	68,048,198	4,963,037		70,247,244	(2,199,047)	
Non-Operating Revenues								
Transfers To/From	26,482,635	24,275,749	22,397,273	(1,878,476)	-7.7%	21,878,656	518,617	2.3%
Total General Fund Revenues	\$ 95,302,810	\$ 87,360,909	\$ 90,445,471	\$ 3,084,561	3.5%	\$ 92,125,901	\$ (1,680,430)	-1.9%
Prior Month	95,302,810	79,419,008	78,306,204	(1,112,804)	-1.4%	90,371,037	12,064,833	15.4%
Change from Prior Month	\$ -	\$ 7,941,901	\$ 12,139,267	\$ 4,197,366	52.9%	\$ 1,754,863	\$ 518,617	4.3%

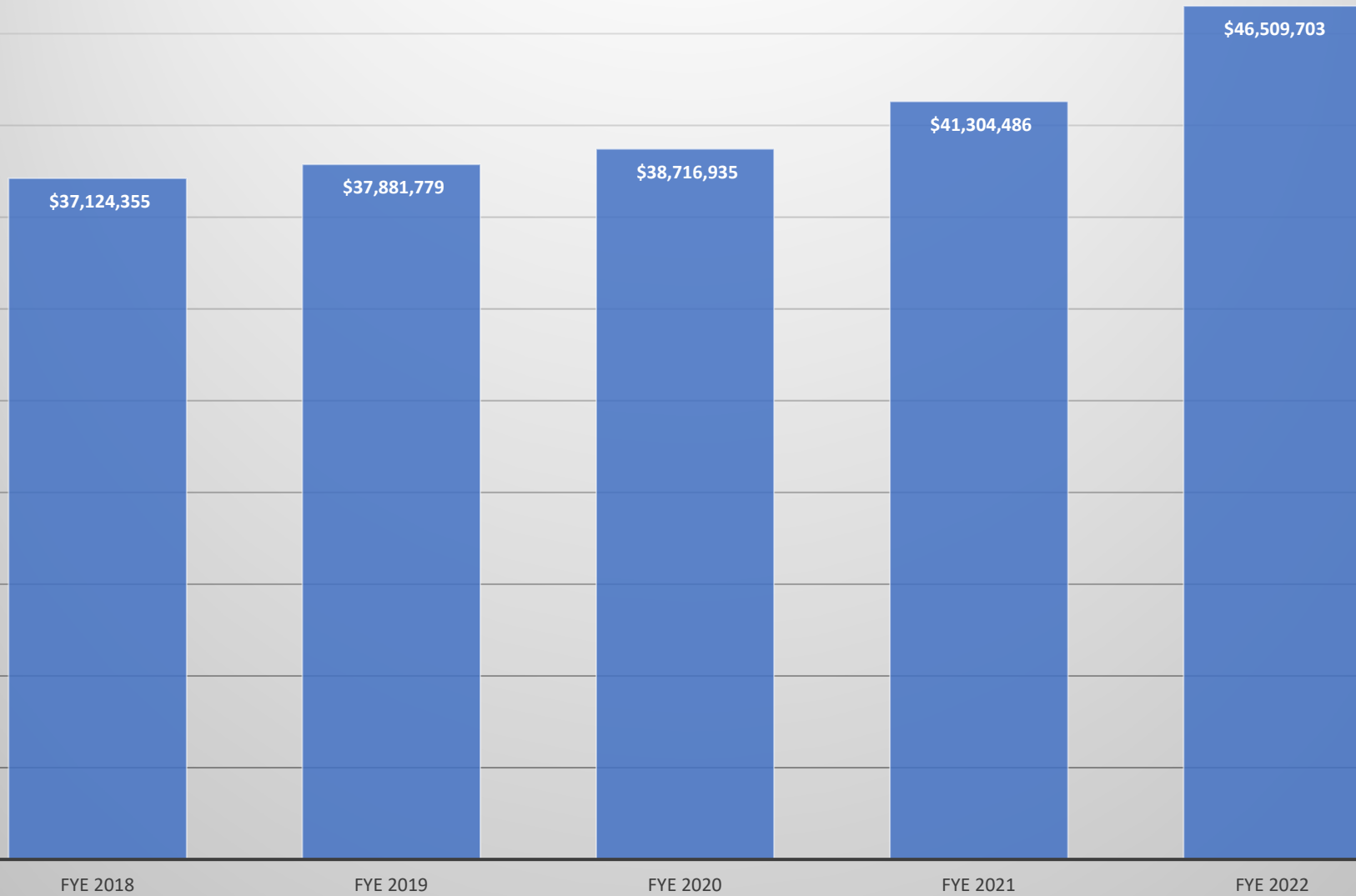
Local Sales Tax Revenue

Monthly Actuals Compared to Prior Year

Local Sales Tax Collections	Monthly Collections FYE 2018	Monthly Collections FYE 2019	Monthly Collections FYE 2020	Monthly Collections FYE 2021	Monthly Collections FYE 2022
July	\$ 3,676,240	\$ 3,790,843	\$ 3,849,040	\$ 4,340,056	\$ 4,610,153
August	3,674,574	3,745,177	3,768,207	4,383,495	4,614,059
September	3,754,278	3,729,712	3,947,640	4,205,863	4,571,041
October	3,748,735	3,841,534	3,974,740	4,013,586	4,609,948
November	3,581,976	3,598,785	3,714,902	4,102,796	4,477,232
December	3,575,108	3,717,927	3,883,585	3,969,278	4,653,812
January	4,166,533	4,193,486	4,259,912	4,260,994	4,738,191
February	3,833,638	3,995,461	3,961,968	4,286,895	4,925,388
March	3,394,069	3,428,574	3,565,038	3,995,713	4,810,311
April	3,719,202	3,840,279	3,791,903	3,745,809	4,499,567
May	3,916,918	4,020,770	3,659,696	5,221,305	4,924,069
June	3,566,749	3,814,597	3,500,523	4,651,644	
Totals	\$ 37,124,355	\$ 37,881,779	\$ 38,716,935	\$ 41,304,486	\$ 46,509,703

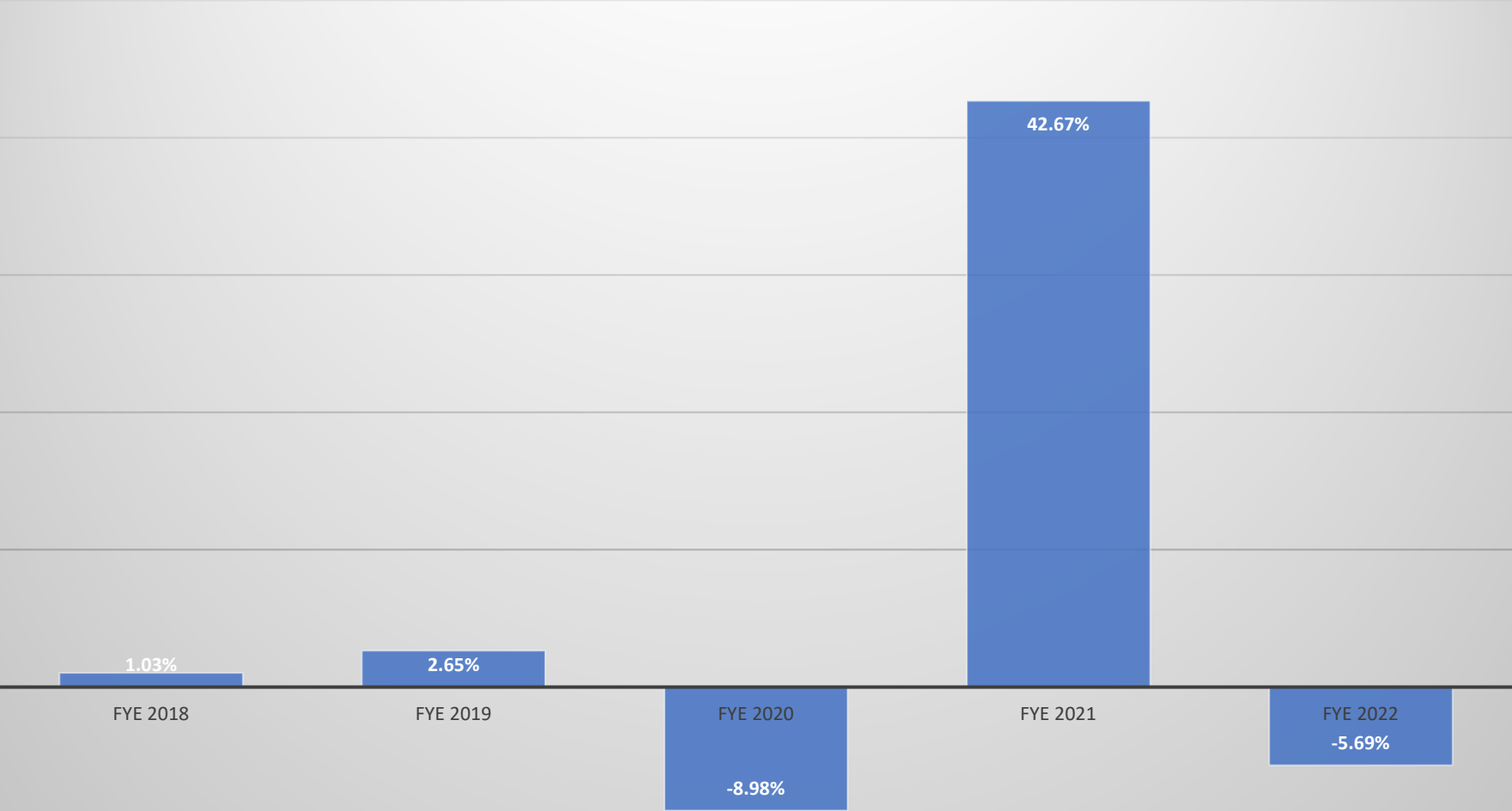


Local Sales Tax Revenue Through the Month of May (Y-T-D Revenue Based on Sales Through March)



Local Sales Tax Revenue

% Change for Month of May 2022 compared to May of Previous Year



GENERAL FUND EXPENDITURE SUMMARY

FYE 2022 Year-To-Date Actuals Through May 2022

DEPARTMENT	Budget		Actuals	Comparison to Prior Year Actuals				
	FYE 2022 Adopted/Revised Budget	FYE 2022 Budget Prorated Based on Historical Trend	Expenses & Encumbrances Thru May 2022	+ or - of Actual to Budget	Percentage of Adjusted Budget Expended & Encumbered Thru May 2022	FYE 2021 Actual Expenditures for Same Period	Percentage of Adjusted Budget Expended & Encumbered Thru May 2022	Over/Under Last Year's Percentage
Mayor & Council	\$ 145,310	\$ 133,201	\$ 132,557	\$ (644)	99.5%	\$ 126,643	95.5%	4.0%
City Clerk	291,168	266,904	296,642	29,738	111.1%	288,634	97%	13.8%
City Manager	1,659,115	1,520,856	1,168,754	(352,102)	76.8%	1,168,215	100%	-23.1%
Human Resources	866,464	794,259	709,149	(85,110)	89.3%	621,145	88%	1.7%
Legal	1,304,702	1,195,977	1,221,727	25,750	102.2%	275,279	23%	79.6%
Finance	1,286,762	1,179,532	1,121,652	57,880	95.1%	986,684	88%	7.1%
City-At-Large	2,705,081	2,479,657	2,894,100	(414,443)	116.7%	1,430,916	49%	67.3%
Information Technology Services	2,594,896	2,378,655	1,858,059	520,596	78.1%	1,648,648	89%	-10.6%
Geographic Information System	293,143	268,714	246,467	22,247	91.7%	237,446	96%	-4.6%
Library	1,147,618	1,051,984	1,079,157	(27,173)	102.6%	1,022,909	95%	7.8%
Municipal Court	855,425	784,140	859,942	(75,803)	109.7%	3,285,892	382%	-272.4%
Planning	477,745	437,933	307,106	130,827	70.1%	385,353	125%	-55.4%
Inspection Services	431,764	395,783	348,873	46,910	88.1%	309,045	89%	-0.4%
License & Permit Center	276,538	253,493	242,439	11,054	95.6%	245,631	101%	-5.7%
Neighborhood Services	423,612	388,311	382,380	5,931	98.5%	290,891	76%	22.4%
Community Development Admin	20,530	18,819	9,131	9,688	48.5%	8,425	92%	-43.7%
Housing Assistance	1,374,534	1,259,990	836,221	423,769	66.4%	969,043	116%	-49.5%
C.D. Program/Non-Operation	136,809	125,408	75,984	49,424	60.6%	75,761	100%	-39.1%
Home	1,838,855	1,685,617	399,851	1,285,767	23.7%	215,903	54%	-30.3%
P/R Admin & Recreation Services	859,472	787,849	775,791	12,058	98.5%	695,644	90%	8.8%
Sports & Aquatics	389,137	356,709	375,264	(18,555)	105.2%	190,394	51%	54.5%
Park Maintenance	1,682,025	1,541,856	1,472,924	68,932	95.5%	972,685	66%	29.5%
Landscape Maintenance	791,773	725,792	794,721	(68,930)	109.5%	546,830	69%	40.7%
Building Maintenance	1,280,949	1,174,204	1,195,599	(21,395)	101.8%	806,809	67%	34.3%
Lakes	553,524	507,397	453,349	54,048	89.3%	406,376	90%	-0.3%
Cemetery	230,426	211,224	235,902	(24,679)	111.7%	267,287	113%	-1.6%

GENERAL FUND EXPENDITURE SUMMARY

FYE 2022 Year-To-Date Actuals Through May 2022

DEPARTMENT	Budget		Actuals	Comparison to Prior Year Actuals				
	FYE 2022 Adopted/Revised Budget	FYE 2022 Budget Prorated Based on Historical Trend	Expenses & Encumbrances Thru May 2022	+ or - of Actual to Budget	Percentage of Adjusted Budget Expended & Encumbered Thru May 2022	FYE 2021 Actual Expenditures for Same Period	Percentage of Adjusted Budget Expended & Encumbered Thru May 2022	Over/Under Last Year's Percentage
Arts & Humanities	497,673	456,200	455,579	621	99.9%	354,721	78%	22.0%
Museum	500,000	458,333	540,913	(82,580)	118.0%	400,462	74%	44.0%
R.S.V.P.	37,436	34,316	33,411	905	97.4%	30,030	90%	7.5%
Stormwater Management	420,166	385,152	363,394	21,758	94.4%	337,546	93%	1.5%
Streets	4,033,900	3,697,742	3,385,368	312,374	91.6%	2,840,911	84%	7.6%
Traffic	-	-	-	-	0.0%	275,961	0%	0.0%
Electronic Maintenance	644,765	591,035	611,700	(20,665)	103.5%	509,495	83%	20.2%
Equipment Maintenance	4,261,695	3,906,554	4,237,829	(331,275)	108.5%	3,431,909	81%	27.5%
Drainage Maintenance	1,043,748	956,769	925,481	31,288	96.7%	941,802	102%	-5.0%
Engineering	1,158,135	1,061,624	825,014	236,609	77.7%	916,453	111%	-33.4%
Police Headquarters	2,029,913	1,860,753	2,145,727	(284,973)	115.3%	2,138,837	100%	15.6%
Police Uniform	11,509,523	10,550,396	11,085,742	(535,346)	105.1%	10,076,934	91%	14.2%
Police Criminal Investigation	2,193,171	2,010,407	2,000,275	10,132	99.5%	2,079,621	104%	-4.5%
Police Technical Services	2,302,783	2,110,884	1,960,621	150,263	92.9%	1,659,569	85%	8.2%
Police Training	574,658	526,770	563,352	(36,582)	106.9%	385,005	68%	38.6%
Animal Welfare	839,051	769,130	737,009	32,121	95.8%	686,643	93%	2.7%
Fire Operations	12,612,538	11,561,493	12,102,788	(541,296)	104.7%	12,125,579	100%	4.5%
Fire Prevention	671,062	615,140	681,558	(66,418)	110.8%	546,756	80%	30.6%
Fire Training	365,249	334,812	293,384	41,427	87.6%	531,028	181%	-93.4%
Emergency Communications	2,949,586	2,703,787	2,187,785	516,002	80.9%	1,103,156	50%	30.5%
Total Operating Expenditures	69,600,370	63,800,339	62,323,571	1,528,268		56,646,270	91%	
Non- Operating Revenues								
M&O Expense to Other Funds	2,243,066	2,056,144	1,238,660	817,484	60.2%	25,546,550	2062%	-2002.2%
Depreciaton Expense	-	-	-	-	0.0%	-	0%	0.0%
Total Non-Operating Expenditures	2,243,066	2,056,144	1,238,660	817,484		25,546,550	2062%	

GENERAL FUND EXPENDITURE SUMMARY

FYE 2022 Year-To-Date Actuals Through May 2022

DEPARTMENT	Budget		Actuals			Comparison to Prior Year Actuals		
	FYE 2022 Adopted/Revised Budget	FYE 2022 Budget Prorated Based on Historical Trend	Expenses & Encumbrances Thru May 2022	+ or - of Actual to Budget	Percentage of Adjusted Budget Expended & Encumbered Thru May 2022	FYE 2021 Actual Expenditures for Same Period	Percentage of Adjusted Budget Expended & Encumbered Thru May 2022	Over/Under Last Year's Percentage
Total General Fund Revenues	\$ 71,843,436	\$ 65,856,483	\$ 63,562,231	\$ 2,345,752	96.5%	\$ 82,192,820	129%	-32.8%
Prior Month	71,843,436	59,869,530	78,636,064	18,766,534	131.3%	90,708,583	115%	16.0%
Change from Prior Month	\$ -	\$ 5,986,953	\$ (15,073,833)	\$ (16,420,782)		\$ (8,515,763)		

ENTERPRISE FUND (LAWTON WATER AUTHORITY) REVENUE SUMMARY

FYE 2022 Year-To-Date Actuals Through May 2022

General Fund Revenues	Budget		Actuals		Comparison to Prior Year Actuals			
	FYE 2022 Adopted/Revised Budget	FYE 2022 Budget Prorated Based on Historical Trend	FYE 2022 Actual Revenue	+ or - of Actual to Budget	% Change of Actual to Budget	FYE 2021 Actual Revenues for Same Period	Difference + or - from FYE 2021 to FYE 2022	%Change of Actuals to Same Period FYE 2021
Operating Revenues								
Waurika Surcharge	\$ 3,530,000	\$ 3,235,833	\$ 3,253,475	\$ 17,641	100.5%	\$ 3,283,020	\$ (29,545)	100.9%
Capital Outlay Fee	-	-	2,863,592	2,863,592	0.0%	2,685,689	177,903	93.8%
Water Revenues	19,263,500	17,658,208	17,462,556	(195,652)	98.9%	18,036,949	(574,392)	103.3%
Sewer Revenues	9,437,500	8,651,042	9,671,751	1,020,710	111.8%	9,793,954	(122,202)	101.3%
Garbage Revenues	9,135,000	8,373,750	8,636,505	262,755	103.1%	8,360,536	275,970	96.8%
Landfill Revenues	3,552,500	3,256,458	2,208,341	(1,048,117)	67.8%	3,188,011	(979,670)	144.4%
Interest Income	25,085	22,995	35,989	12,995	156.5%	22,796	13,193	63.3%
Other Revenues	395,000	362,083	1,425,097	1,063,013	393.6%	669,207	755,890	47.0%
Total Operating Revenues	45,338,585	41,560,370	45,557,307	3,996,937		46,040,162	(482,855)	
Non-Operating Revenues								
Transfers To/From	7,080,172	6,490,158	10,575,868	4,085,711	163.0%	6,444,973	4,130,895	60.9%
Profit/Loss	-	-	(150,298)	(150,298)	0.0%	-	(150,298)	0.0%
Debt Service	-	-	610,366	610,366	0.0%	845,961	(235,595)	138.6%
Total Non-Operating Revenues	7,080,172	6,490,158	11,035,936	4,545,779		7,290,934	3,745,002	
Total General Fund Revenues	\$ 52,418,757	\$ 48,050,527	\$ 56,593,243	\$ 8,542,716	117.8%	\$ 53,331,096	\$ 3,262,148	94.2%
Prior Month	52,418,757	43,682,298	80,832,415	37,150,118	85.0%	92,069,078	11,236,663	113.9%
Change from Prior Month	\$ -	\$ 4,368,230	\$ (24,239,172)	\$ (28,607,401)	-654.9%	\$ (38,737,982)	\$ 4,130,895	159.8%

ENTERPRISE FUND (LAWTON WATER AUTHORITY) FUND EXPENDITURE SUMMARY

FYE 2022 Year-To-Date Actuals Through May 2022

DEPARTMENT	Budget		Actuals		Comparison to Prior Year Actuals			
	FYE 2022 Adopted/Revised Budget	FYE 2022 Budget Prorated Based on Historical Trend	FYE 2022 Actual Expenditure	+ or - of Actual to Budget	Percentage of Adjusted Budget Expended & Encumbered	FYE 2021 Actual Expenditures for Same Period	Percentage of Adjusted Budget Expended & Encumbered Thru May 2022	Over/Under Last Year's Percentage
Finance	\$ 387,000	\$ 354,750	\$ 321,365	\$ 33,385	90.6%	\$ 622,035	194%	-103.0%
Utility Services	1,585,123	1,453,029	1,915,116	(462,087)	131.8%	1,838,999	96%	35.8%
City-At-Large	220,000	201,667	241,682	(40,015)	119.8%	154,419	64%	55.9%
Waurika Lake	3,618,617	3,317,066	3,304,329	12,736	99.6%	1,690,951	51%	48.4%
Solid Waste Refuse Collection	4,494,078	4,119,572	4,154,948	(35,376)	100.9%	2,822,851	68%	32.9%
Landfill	-	-	51	(51)	0.0%	669,628	1301511%	-1301511.4%
Sewer System Construction	6,089,388	5,581,939	4,995,150	586,789	89.5%	4,736,798	95%	-5.3%
Sewer System Technical	708,129	649,118	503,676	145,442	77.6%	433,450	86%	-8.5%
Sewer Sysem Project	125,250	114,812	69,718	45,095	60.7%	307,011	440%	-379.6%
Water Distribution	2,173,104	1,992,012	1,928,603	63,409	96.8%	1,660,882	86%	10.7%
Wastewater Collection	763,159	699,563	701,017	(1,454)	100.2%	598,171	85%	14.9%
Wastewater Maintenace	546,894	501,320	387,912	113,408	77.4%	529,879	137%	-59.2%
Wastewater Treatment Plant	2,697,244	2,472,474	2,523,878	(51,404)	102.1%	2,019,060	80%	22.1%
Medicine Park Water Treatment Plt	3,445,736	3,158,591	3,385,921	(227,330)	107.2%	2,515,636	74%	32.9%
Southeast Water Treatment Plant	1,797,452	1,647,664	1,739,432	(91,768)	105.6%	1,402,940	81%	24.9%
Meter Services	-	-	-	-	0.0%	-	0%	0.0%
Total Operating Revenues	11,423,589	10,471,624	10,666,763	(195,139)		8,726,568	82%	
Non-Operating Expenditures								
M&O Expense to Other Funds	72,923,152	66,846,223	71,587,624	(4,741,401)	107.1%	66,184,077	92%	14.6%
Interest Expense	615,000	563,750	570,190	(6,440)	101.1%	461,495	81%	20.2%
Depreciation Expenses	-	-	10,248	(10,248)	0.0%	8,384,961	81824%	-81823.8%
Total Non-Operating Expenditures	73,538,152	67,409,973	72,168,061	(4,758,089)		75,030,534	104%	
Total Enterprise Fund Expenditures	\$ 84,346,741	\$ 77,317,846	\$ 82,254,387	\$ (4,936,541)	106.4%	\$ 74,910,645	91%	15.3%
Prior Month	102,026,299	85,021,916	86,909,911	1,887,995	102.2%	68,100,587	78%	23.9%
Change from Prior Month	\$ (17,679,558)	\$ (7,704,070)	\$ (4,655,524)	\$ (6,824,536)		\$ 6,810,059	-146%	