

Operational Financial Data Report for the Town of Roland, Oklahoma

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Preliminary Financial and Operational Findings

May 2026

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Introduction

During May 2026, the Town of Roland requested a preliminary review of selected financial, operational, and administrative activities. The consultant spent twenty-two of the originally proposed fifty-eight hours of work (**Honeycutt, 2026**). Additional information regarding the scope of review, sources of information, and limitations is provided in **Appendix A**.

The review combined direct observation, discussions with municipal personnel and leadership, review of available records, and analysis of information obtained through the City's Tyler Technologies ERP system and other available sources. The consultant examined a variety of financial, operational, budgeting, court, and administrative information to identify patterns, questions, strengths, and areas that reasonably warrant additional review.

This report presents preliminary observations developed during that work. The findings reflect the information available during the review period and should be considered within the context of the limited time available, the consultant's developing familiarity with the City's information systems, and the fact that some records, personnel, and operational areas were outside the scope of this initial review.

The purpose of this review was to assist the Town of Roland during a municipal management transition by helping retrieve, organize, review, and summarize financial and operational information needed for budget preparation, operational continuity, and informed decision-making. This report documents observations, analyses, and preliminary findings developed during that work.

Strengths

The City of Roland has several strengths and distinctions as part of Sequoyah County and the Metropolitan Statistical Area (MSA), specifically the Fort Smith, AR-OK Metropolitan Area — or River Valley. Among the distinctions are

- **The Arkansas River Gateway:** Roland sits inside the scenic Arkansas River Valley, offering immediate access to prime regional waterways, fertile land, and natural outdoor recreation spaces.
- **Independent Municipal Gas Grid:** The town owns a rare natural gas distribution system that keeps energy prices stable and generates direct, localized utility revenue.
- **Autonomous High-Capacity Water Plant:** Roland controls an independent water treatment facility, ensuring an autonomous, high-yield clean water supply free from outside municipal dependency.
- **Cherokee Nation Economic Partnership:** The town maintains a highly lucrative relationship with the Cherokee Nation, securing dedicated public safety funding and tribal casino revenue infusions.
- **Firststar Bank Strategic Partnership:** The town maintains a highly collaborative financial relationship with Firststar Bank, securing critical municipal capital loans and specialized local banking infrastructure to underwrite community development projects.
- **Local Roots:** Town employees are deeply embedded in the community, providing a generational understanding of Roland's unique history, values, and residents.
- **Staff that Care:** Municipal personnel show authentic empathy and personal investment in the safety, well-being, and daily needs of the local population.
- **Low Turnover:** The town benefits from an incredibly stable workforce, retaining institutional knowledge and eliminating the high retraining costs plaguing neighboring cities.

- **Roland Public Schools Synergy:** The town maintains an integrated operational partnership with the local school district, maximizing taxpayer resources through shared infrastructure, coordinated youth community programs, and dedicated School Resource Officer safety placements.

Primary Issues and Opportunity Areas (Root Causes)

Organizational knowledge and process management deficiencies

Manifested through:

1. **Undocumented business processes**
 - Critical procedures exist primarily as practice rather than documentation.
 - Personnel transitions create operational vulnerability.
2. **Undertrained personnel**
 - Staff may not have been fully trained in the capabilities, reports, workflows, and management functions available within the Tyler ERP system.
3. **Broken or disrupted business processes**
 - Operational changes (jail outsourcing, workflow changes, staffing transitions, etc.) occurred without corresponding redesign of supporting processes.
 - Existing controls and information flows became misaligned with the new operating environment.
4. **Reliance on institutional knowledge**
 - Important knowledge resided with individuals rather than within documented systems.
 - Personnel changes therefore increased operational risk.

Table 1 Observed Evidence of Root Cause Impacts

Finding	Root Cause Present?
Police transfer anomaly	Yes
Citation backlog	Yes
Jail reimbursement questions	Yes
Clerk transition issues	Yes
ERP underutilization	Yes
Reliance on former City Manager files	Yes
Communication concerns	Yes

Secondary Findings: Operational Continuity and Human Resource Practices

1. Job Descriptions

- Formal job descriptions were not readily identifiable during the review.
- Employees appear to understand their responsibilities, but institutional expectations may not be consistently documented.

2. Performance Management

- Regular performance evaluation processes were not readily apparent during the review.
- The absence of a structured review process may reduce opportunities for employee development, succession planning, and organizational alignment.

3. Succession Planning

- The review did not identify a formal succession planning process for key positions.
- Recent personnel transitions illustrate the operational risks associated with reliance on individual knowledge holders.

4. Training and Certification Records

- Department heads appear attentive to maintaining required certifications and credentials for their personnel.
- However, certification records do not appear to be maintained within a centralized repository for rapid retrieval during audits, inspections, grant reviews, insurance reviews, or other external requests.

5. Internal Communication

- The Town appears to utilize informal communication effectively for day-to-day operations.
- However, limited evidence was observed of organization-wide communication mechanisms such as newsletters, regular all-hands meetings, management briefings, departmental updates, or similar tools intended to promote shared awareness across departments.

6. Knowledge Management

- The Town appears to rely heavily on institutional knowledge and employee experience.
- While this approach may function effectively during periods of stability, it creates vulnerability during personnel transitions, extended absences, retirements, or leadership changes.

Tertiary Findings: Cost Visibility and Efficiency Opportunities

While less urgent than the primary and secondary findings identified in this report, several areas may warrant future review as time and resources permit.

First, the review identified several expenditure categories utilizing broad classifications such as "Other Dues," "Other Subscriptions," "Other Supplies," and "Miscellaneous Expense." No impropriety was identified. However, larger balances within broad catch-all categories may reduce management visibility into recurring expenditures and make budgeting, forecasting, and cost-control activities more difficult. Additional categorization of these expenditures may improve transparency and management oversight.

Second, several opportunities may exist to evaluate potential economies of scope and economies of scale across municipal operations. Examples could include software licensing, subscriptions, communications services, insurance programs, professional services, procurement activities, and other recurring expenditures. The consultant did not perform a detailed cost-containment review and therefore offers no specific savings estimate. However, a more comprehensive operational review may identify opportunities to consolidate services, reduce duplication, improve purchasing leverage, or otherwise enhance operational efficiency.

These observations should be viewed as lower-priority opportunities for continuous improvement rather than indications of significant operational deficiencies.

Police Department Anomaly

Here I will refer to myself as John Honeycutt rather than “the consultant.” And it is prudent for me to say loudly, “**I MAY BE WRONG.**”

A particular interest to the City of Roland’s Leadership (Mayor, Board of Directors, and City Attorney) centered on an apparent, and previously unexplained transfer from the General Fund to the Police Fund. The question was regarding an approximate amount of \$300,000.

Understandably, concerns and even conjecture were also expressed by some residents. This portion of the report intends to respond to these questions, and then to provide an explanation – and a recommended way forward.

Q1. Should this be concerning? **YES.**

Q2. Does this transfer represent bad-faith or impropriety? **NO.**

Q3. Does this point toward financial imprudence by the Police Department? **NO.**

Q4. Is this simply a financial error oversight? **NO.**

Q5. Should this have been discovered and addressed earlier? **YES.**

Q6. What is the explanation? **Net/net** – failed business processes related to revenue collection.

I spent less than three days sifting through a lot of data, speaking with employees and leaders, and identifying baseline understandings in a very short time span. While I pride myself on being a quick study and experienced analyst, the question of a \$300,000 anomaly was only one of several interest areas presented to me. I invested my time over this, but also several other questions. To the best of my ability in this limited time, I offer my opinion. My opinion warrants further testing and analysis.

With this preface, in my opinion: The root issue **DOES NOT** revolve around (i) out-of-line costs, (ii) significant decrease in ticketing/citations, or (iii) misuse of funds.

RATHER, this represents a preventable issue caused by (i) disjointed business processes, (ii) uneven communication, (iii) inattentiveness toward revenue collection, and (iv) failed proactive engagement with staff for voicing insights, ideation, and solutions.

If my analysis is correct, this could have and should have been identified early with corrective action. Other conclusions are of course plausible. **Table 5** summarizes the movement of funds. It is important to recognize that this “movement of funds” is not the same as transferring money from a bank account to another bank account. This is an accounting process appropriately made as required to “balance the books.” Even so, the otherwise unexplained rationale for doing so weakens the financial position of the City’s financial health.

There appears to have been a recognition in crafting the 2025-2026 budget predicting a shortfall. Then more recently, that shortfall was recognized as much larger than expected. The first “budgeted item” appears to have been the reason for creating the 20-4960 line item as a tracking code to highlight differences in revenue and cost.. This elevated transparency is a proper action to have been done. The second movement, in contrast, appears to have been a correction made to an unexpected additional imbalance (not improper, but insufficiently explained and fixing the wrong problem).

Table 2 GL 20-4960 Transfer

General Fund Transfer to Police (GL 20-4960) Amount		
FY2025	Actual	\$0
FY2026	Budget Estimate	\$353,750
FY2026	Actual (Projected)	\$618,532
Increase Above Budget		\$264,782

Tables 3, 4, and 5 tell part of the story of where/why this imbalance happened. A “perfect storm” may have influenced the missed, root issue – which is revenue collection. Business process continuity issues likely began around early 2025. The Interlocal Cooperative Framework with Sequoyah County may have also been inadequately hardened with the City’s renewal. Clerical staff movements also may have factored in (with no written procedures for transitions) . Regardless, the data reflects a revenue collection issue — possibly due to these changes, and errant assumptions that “the right-hand knows what the left-hand is doing.” Significantly the issue appears to have been exacerbated by the absence of up-to-date business process documentation and common operating procedures.

Table 3: Summary of Unpaid Citations Balances

Month	Count	Total
2025_July	57	\$38,052
2025_Aug	53	\$35,468
2025_Sept	46	\$33,171
2025_Oct	48	\$32,950
2025_Nov	81	\$53,668
2025_Dec	43	\$25,635
2026_Jan	63	\$34,166
2026_Feb	58	\$33,690
2026_Mar	93	\$39,904
2026_Apr	106	\$41,825
2026_May	119	\$38,100
2026_Jun	—	—
TOTAL	767	\$406,629

*Excludes Juvenile Offenders

The information for these tables come from a single data extract from the Tyler Technologies system. Court staff did not review or verify the summarized data as part of this analysis. The results should be viewed as observations and possible trends, not final conclusions.

The data extract appears to identify a substantial amount of outstanding citation balances. I did not explore or determine whether these balances were previously known, actively monitored, previously reviewed, or subject to ongoing collection efforts. **Also See Appendix B.**

Table 4: Outstanding Citation Balances by Fee Type

Fee Code	Fee Description	Assessed	Paid	Balance
AFIS	Fingerprint ID	\$6,280	\$90	\$6190
CC	Court Cost-City	\$20,190	\$400	\$19,790
CLEET	CLEET	\$6,300	\$89	\$6,211
CM	Court Maintenance	\$7,935	\$172	\$7,763
COLAGY	Collection Agency Fee	\$70,693	\$1,312	\$69,381
FINE	Fine	\$220,445	\$13,875	\$206,570
FORENSIC	Forensic	\$6,290	\$90	\$6,200
FTA	Failure to Appear Fee	\$62,000	\$1,659	\$60,341
FTP	Failure to Pay	\$20,500	\$215	\$20,285
JF	Jail Fee	\$48	\$0	\$48
OP	Overpayment	\$0	\$10	-\$10
PR	Police Retirement	\$10,580	\$229	\$10,351
TF	Technology Fee	\$15,825	\$115	\$15,710
TOT	Totals	\$447,086	\$18,256	\$428,830

*Includes Juvenile Offenders (Approximately \$22,000)

I want to emphasize an important point here. The City’s use of the Tyler Technology ERP is a wise choice. At a minimum, it is not a poor choice. My opinion is that an increased emphasis on staff training, documentation, and cross-functional collaboration would benefit staff and operations personnel.

That said, the tables presented here are not directly derived from Tyler. The ERP provides canned reports easily which are useful. But the system does not offer data extracts (for analysis) as easily. I made liberal use of Excel data manipulation, Python programming, and special purpose AI assistance to prepare this report. There may be a staff already similarly equipped or willing to pursue similar analytical approaches.

Jail Operations and Potential (Missed) Inmate Housing Revenue

The observations in this section should be viewed with caution. Based on discussions with staff, Roland previously operated a local jail but later began housing prisoners through Sequoyah County. The consultant did not verify the timing, costs, agreements, or operational details of that transition.

This analysis relies primarily on staff discussions and historical financial records. Prisoner meal expenses were used as a proxy to estimate inmate activity and average prisoner counts. Staff discussions also suggested that Roland reimbursed Sequoyah County for some incarceration costs but may not have consistently recovered those costs from inmates.

The consultant did not review inmate logs, booking records, housing agreements, billing records, collection records, or other jail documentation. As a result, the estimates below should be viewed as preliminary and may change if additional information becomes available.

Table 5. Estimated Average Daily Inmate Population Using Prisoner Meal Expense as a Proxy

Item	Value
FY2025 Prisoner Meal Expense	\$3,735
Assumed Cost Per Meal	\$0.75
Assumed Meals Per Day	3
Estimated Cost Per Inmate Day	\$2.25
Estimated Inmate Days (3,735 ÷ 2.25)	1,660
Days Per Year	365
Estimated Average Daily Population	4.55
Assumed Daily Housing Revenue Rate	\$45.00
Estimated Revenue Recovery Opportunity \$74,700	

Caveat: This value could reasonably range from \$25,000 up to \$150,000

Using these assumptions, historical prisoner meal expenditures suggest an average inmate population of approximately 4.5 inmates per day. If inmate housing reimbursement rates were approximately \$45 per inmate per day, this activity level would correspond to an estimated annual revenue recovery opportunity of roughly \$75,000. The estimate relies heavily on proxy measures and assumptions rather than direct jail records. The actual amount may be materially higher or lower.

Opinion. A more detailed examination of inmate logs, housing agreements, financial implications, and business process improvement is warranted. This “claw back” revenue opportunity may be overstated or errant.

Chart of Accounts – General Ledger Overview

The consultant reviewed the chart of accounts to better understand how financial activities are organized and classified throughout the municipality. **Tables 1, 2 and 3** summarize the most frequently used account categories, less common categories, and selected acronyms identified during the review. Together, these tables provide a high-level overview of the accounting structure used to record revenues, expenditures, payroll, utilities, and other municipal activities.

Table 6: General Ledger Number of Account Codes

General Ledger Dept./Fund	No. Codes
Administration	41
An Individual	21
Animal Control	19
Cemetery	4
General Revenue	26
Nutrition	5
Parks	6
Police Costs	31
Police Revenue	20
Public Works	20
RDA Expense	13
RUA Administration	17
RUA Revenue Accounts	4
Sanitation	20
Street Expense	5
Street Revenue	4
Waste Water Treatment	19
Water Plant Costs	27
Total	302

Summary. The chart of accounts contains 302 account classifications distributed across 17 major categories. Administration contains the largest number of accounts (41), followed by Police Costs (31), Water Plant Costs (27), and General Revenue (26). Utility-related functions, including water, wastewater, and sanitation, represent a substantial portion of the accounting structure. Several smaller operational areas, such as Parks, Cemetery, and Nutrition, utilize relatively few account classifications.

Opinion. Based on the consultant's experience and the limited review conducted, this number appears reasonable for a municipality of Roland's size and operational complexity. The review did not identify any obvious indication that the overall number of account codes is excessive or unusually low.

Table 7. Most Common General Ledger Account Categories (Type of Cost)

Type (Frequency 6-14)	Frequency
Repair and Maintenance	14
Other Supplies	12
Electricity	11
Communications	10
FICA	10
Fuel	10
Regular Pay	10
Dental Insurance	9
Health Insurance	9
Life Insurance	9
Retirement	9
Vision Insurance	9
Miscellaneous Expense	8
* OESC	8
Other Dues	8
Stipend	7
Vacation Pay	7
Overtime	6
Travel Lodging	6
Travel Meals	6

* Oklahoma Employment Security Commission
Oklahoma unemployment tax paid by the employer.

Opinion. Many account categories appear in multiple departments and funds. This pattern appears consistent with normal municipal accounting practices, where similar expenses such as payroll, utilities, fuel, communications, and maintenance are tracked separately by department. The review did not identify any obvious concerns based solely on the frequency with which these account categories appear.

Table 8. Most Common General Ledger Account Categories (Type of Cost)

Type (Frequency 2-6)	Frequency
Overtime	6
Travel Lodging	6
Travel Meals	6
Gas	5
Other Services	5
Dues and Subscriptions	4
Other Subscriptions	4
Reimbursements	4
Sales Tax	3
Bank Charges	2
Business Insurance	2
Citations	2
Construction	2
Credit Card Processing	2
Debt Service	2
Equipment and Vehicles	2
Grant Revenue	2
Legal Fees	2
Other Fines	2
Other Income	2
Postage	2
Sick Pay	2
Small Tools	2
Transfer In - From	2
Workers Comp Ins	2

Opinion. Similar to the previous table 1 and 2, this pattern appears consistent with normal municipal accounting practices. The review did not identify any obvious concerns based solely on the frequency with which these account categories appear.

Note. The following categories appeared only once within the general ledger account structure reviewed. Similar to the previous two tables there are no obvious differences that would be expected from a municipality of The City of Roland’s size. **Table 9** decodes acronyms used in the General Ledger.

Abatements; Accounting Fees; Administrative Fee; AFIS; AFIS Fees; Alcoholic Bev Tax; Asphalt/Concrete; AT&T Franchise Tax; Auditing Fees; AVECC Franchise Tax; Bad Debt Expense; Board Members; BOCA Fees; Bonus; Cemetery Sales; Chemicals and; Chemicals and Poly; Cherokee Casino; Cigarette Tax; CLEET; CLEET Fee; Collection Fee; Collection Services; Court Cost; Cox Franchise Tax; Debt Service - 2012; Debt Service OWRB; Debt Service-Trash; DEQ License and Permit; Dog Pound Fees; Donations; Engineering Services; Firststar Land Loan 9; Forensic Fees; Gas Excise Tax; Grants Federal; Grants State; Interdiction Pay; Interest Income; Motor Vehicle Tax; Natural Gas Purchase; Natural Gas Revenue; OG&E Franchise Tax; OK Municipal League; OSBI Forensic/AFIS; Other Leave Pay; Other Permits; Penalties; Police Forfeitures; Prisoner Meals; REAP Grant; Rental Fees; Restitutions; Sanitation/Landfill Fees; School Resource Officer; Shop with a Cop; Software Support; Taxes & Penalties; Technology Fee; Transfer In - From G; Transfer In - From S; Use Tax; Vehicle Stipend; Vet Expenses; Vet Fund Donations; Warrant Fees; Water Testing Fees.

Table 9. Acronym Meanings For Unique Types in the General Ledger

Acronym	Meaning
AFIS	Automated Fingerprint Identification System
AVECC	Arkansas Valley Electric Cooperative Corporation
BOCA	Building Officials and Code Administrators
CLEET	Council on Law Enforcement Education and Training
DEQ	Department of Environmental Quality
FICA	Federal Insurance Contributions Act
OESC	Oklahoma Employment Security Commission
OG&E	Oklahoma Gas & Electric
OSBI	Oklahoma State Bureau of Investigation
OWRB	Oklahoma Water Resources Board
REAP	Rural Economic Action Plan

This section details the direct personnel costs, payroll taxes, benefit packages, and board allocations for the core administration department. Totaling \$267,335, this table covers the base regular pay of \$145,923 alongside structural insurance costs—most notably a high workers' compensation premium of \$31,614—and a dedicated \$20,261 allocation for Board Members. By isolating baseline salaries, healthcare matches, and retirement contributions, this segment provides a clear look at the fixed human capital expenses required to keep town hall operational before any physical overhead or contracted services are factored in.

Table 10a Administrative Costs (continued below)

Administration	Type	Amount
_10-100-5110	Vehicle Stipend	\$7,035
_10-100-5111	Regular Pay	\$145,923
_10-100-5112	Overtime	\$0
_10-100-5113	Bonus	\$0
_10-100-5114	Stipend	\$4,144
_10-100-5115	Vacation Pay	\$8,608
_10-100-5116	Sick Pay	\$0
_10-100-5117	Other Leave Pay	\$0
_10-100-5121	FICA	\$13,099
_10-100-5122	OESC	\$935
_10-100-5123	Workers Comp Ins	\$31,614
_10-100-5124	Health Insurance	\$22,937
_10-100-5125	Dental Insurance	\$1,368
_10-100-5126	Vision Insurance	\$254
_10-100-5127	Life Insurance	\$344
_10-100-5129	Retirement	\$10,813
_10-100-5140	Board Members	\$20,261

This section covers the daily operating overhead, contracted professional fees, utility expenses, and discretionary spending tied to the general administration fund. Representing a heavy operational footprint of \$303,174, this data highlights several significant, high-cost line items that impact the town’s bottom line, including \$55,449 for business insurance, \$44,412 in credit card processing fees, and \$35,995 for other dues. Crucially, this table contains the notable \$24,682 miscellaneous expense and \$33,084 in other supplies, serving as the primary repository for the broader infrastructure, travel, and unitemized operational costs of the municipal office.

Table 10b Administrative Costs (continued from previous)

Administration	Type	Amount
_10-100-5211	Accounting Fees	\$24,314
_10-100-5212	Auditing Fees	\$0
_10-100-5213	Legal Fees	\$11,334
_10-100-5217	Other Services	\$1,045
_10-100-5222	OK Municipal League	\$0
_10-100-5228	Other Dues	\$35,995
_10-100-5229	Other Subscriptions	\$12,437
_10-100-5232	Postage	\$14
_10-100-5233	Small Tools	\$0
_10-100-5235	Fuel	\$3,174
_10-100-5239	Other Supplies	\$33,084
_10-100-5240	Repair and Maintenance	\$13,496
_10-100-5251	Communications	\$25,729
_10-100-5252	Electricity	\$3,958
_10-100-5253	Gas	\$678
_10-100-5257	Taxes & Penalties	\$4,786
_10-100-5260	Business Insurance	\$55,449
_10-100-5281	Travel Meals	\$1,603
_10-100-5282	Travel Lodging	\$3,874
_10-100-5290	Miscellaneous Expense	\$24,682
_10-100-5291	Bank Charges	\$110
_10-100-5294	Bad Debt Expense	\$0
_10-100-5296	Credit Card Processing	\$44,412
_10-100-5310	Equipment and Vehicles	\$0

This section tracks the highly specialized, isolated budget carved out entirely for a single administrative position under an independent department code. Accounting for a total of \$108,574, this individual ledger combines a base regular pay of \$56,144 with dedicated benefit lines and a unique, concentrated operational load. Most notably, this carved-out profile shifts massive specific expenses onto (apparently but unconfirmed) single person's line, including \$14,028 in other dues, \$7,429 for repairs and maintenance, and \$3,835 in fuel, separating these individual field or administrative costs completely from the general staff pool shown in the previous tables

Table 10c Administrative Costs Carved Separately

An Individual	Type	Amount
_10-220-5111	Regular Pay	\$56,144
_10-220-5114	Stipend	\$0
_10-220-5115	Vacation Pay	\$0
_10-220-5121	FICA	\$4,270
_10-220-5122	OESC	\$263
_10-220-5124	Health Insurance	\$7,605
_10-220-5125	Dental Insurance	\$456
_10-220-5126	Vision Insurance	\$85
_10-220-5127	Life Insurance	\$82
_10-220-5129	Retirement	\$4,404
_10-220-5228	Other Dues	\$14,028
_10-220-5229	Other Subscriptions	\$321
_10-220-5232	Postage	\$371
_10-220-5235	Fuel	\$3,835
_10-220-5239	Other Supplies	\$2,934
_10-220-5240	Repair and Maintenance	\$7,429
_10-220-5251	Communications	\$1,279
_10-220-5252	Electricity	\$2,126
_10-220-5281	Travel Meals	\$1,099
_10-220-5282	Travel Lodging	\$803
_10-220-5290	Miscellaneous Expense	\$1,043

This section outlines the dedicated operational, personnel, and medical costs allocated directly to the municipal animal control department. Totaling \$57,240, this budget relies on a low-overhead staffing model, utilizing a part-time or entry-level salary of \$14,322 with zero health, dental, or vision insurance allocations. However, the data highlights that field operations and maintenance are highly expensive, driven by \$13,040 in veterinarian medical expenses, \$12,568 for vehicle or facility repairs, and \$5,640 in field supplies, indicating a department where direct community service and animal care costs far outweigh standard administrative payroll.

Table 11 Animal Control

Animal Control		
_10-240-5111	Regular Pay	\$14,322
_10-240-5121	FICA	\$1,096
_10-240-5122	OESC	\$143
_10-240-5124	Health Insurance	\$0
_10-240-5125	Dental Insurance	\$0
_10-240-5126	Vision Insurance	\$0
_10-240-5127	Life Insurance	\$0
_10-240-5129	Retirement	\$962
_10-240-5211	Vet Expenses	\$13,040
_10-240-5217	Other Services	\$0
_10-240-5228	Other Dues	\$697
_10-240-5235	Fuel	\$3,444
_10-240-5239	Other Supplies	\$5,640
_10-240-5240	Repair and Maintenance	\$12,568
_10-240-5251	Communications	\$868
_10-240-5252	Electricity	\$2,502
_10-240-5281	Travel Meals	\$680
_10-240-5282	Travel Lodging	\$1,100
_10-240-5290	Miscellaneous Expense	\$178

This section details the operational overhead, maintenance costs, and personnel allocations for the town's public spaces and community care programs. Totaling \$38,181 across three distinct municipal sub-accounts, this budget prioritizes the upkeep and physical infrastructure of town assets rather than heavy administrative staffing. The **Cemetery** fund (\$12,079) and **Parks** fund (\$11,652) are driven almost entirely by physical assets, focusing heavily on ground repairs and facility maintenance (\$9,983 and \$6,106, respectively) alongside a combined \$4,831 in utility electricity. In contrast, the **Nutrition** program (\$14,450) balances a targeted \$10,711 regular payroll with a notable \$2,813 fuel allocation, highlighting a service model tailored directly toward mobile community outreach, delivery, and active senior or public assistance programs.

Table 12 Community Infrastructure and Public Services

Cemetery		
_10-400-5228	Other Dues	\$268
_10-400-5239	Other Supplies	\$1,450
_10-400-5240	Repair and Maintenance	\$9,983
_10-400-5252	Electricity	\$378
Parks		
_10-440-5228	Other Dues	\$402
_10-440-5239	Other Supplies	\$64
_10-440-5240	Repair and Maintenance	\$6,106
_10-440-5251	Communications	\$570
_10-440-5252	Electricity	\$4,453
_10-440-5253	Gas	\$57
Nutrition		
_10-420-5111	Regular Pay	\$10,711
_10-420-5121	FICA	\$819
_10-420-5235	Fuel	\$2,813
_10-420-5240	Repair and Maintenance	\$243
_10-420-5253	Gas	\$20

This section isolates the comprehensive labor force, specialized disposal overhead, and equipment financing driving the town's municipal waste management operations. Totaling \$272,681, this budget relies heavily on an active workforce, requiring a total personnel allocation of \$162,974 that covers \$118,717 in regular wages alongside healthcare, retirement, and overtime lines. Beyond direct labor, the remaining budget is sharply directed toward heavy industrial infrastructure and system obligations, led by \$102,054 in unavoidable external landfill tipping fees, \$46,140 in structured waste management debt service, and a high \$15,059 fuel demand necessary to sustain regular route operations.

Table 13 Sanitation Services

Sanitation		
_50-630-5111	Regular Pay	\$118,717
_50-630-5112	Overtime	\$3,977
_50-630-5114	Stipend	\$0
_50-630-5115	Vacation Pay	\$0
_50-630-5121	FICA	\$8,760
_50-630-5122	OESC	\$828
_50-630-5124	Health Insurance	\$21,447
_50-630-5125	Dental Insurance	\$1,286
_50-630-5126	Vision Insurance	\$243
_50-630-5127	Life Insurance	\$230
_50-630-5129	Retirement	\$7,486
_50-630-5215	Sanitation/Landfill Fees	\$102,054
_50-630-5217	Other Services	\$0
_50-630-5220	Dues and Subscriptions	\$0
_50-630-5235	Fuel	\$15,059
_50-630-5239	Other Supplies	\$4,499
_50-630-5240	Repair and Maintenance	\$11,530
_50-630-5251	Communications	\$889
_50-630-5290	Miscellaneous Expense	\$681
_50-630-5520	Debt Service-Trash	\$46,140

This section details the town's largest operational and infrastructure ledger, combining physical road upkeep with the entire public works department. Totaling **\$1,257,146**, the budget splits between intensive capital demands—driven by \$177,838 in street repairs, \$114,540 for active construction, and \$79,745 for street lighting utilities—and the workforce required to maintain town assets. The personnel framework under Public Works accounts for **\$630,984** in total salaries, payroll taxes, and health benefits, while an additional **\$236,204** is directed into necessary departmental overhead, field supplies, and fuel to sustain daily service operations..

Table 14 Street Services

Street Expense		
_30-500-5234	Asphalt/Concrete	\$3,855
_30-500-5239	Other Supplies	\$13,980
_30-500-5240	Repair and Maintenance	\$177,838
_30-500-5252	Electricity	\$79,745
_30-500-5320	Construction	\$114,540

Table 15 Public Works

Public Works		
_50-620-5111	Regular Pay	\$435,215
_50-620-5112	Overtime	\$34,303
_50-620-5114	Stipend	\$16,901
_50-620-5115	Vacation Pay	\$7,112
_50-620-5116	Sick Pay	\$4,231
_50-620-5121	FICA	\$37,453
_50-620-5124	Health Insurance	\$54,241
_50-620-5125	Dental Insurance	\$3,249
_50-620-5126	Vision Insurance	\$580
_50-620-5127	Life Insurance	\$581
_50-620-5129	Retirement	\$37,118
_50-620-5228	Other Dues	\$53,372
_50-620-5229	Other Subscriptions	\$1,367
_50-620-5235	Fuel	\$17,805
_50-620-5239	Other Supplies	\$90,432
_50-620-5240	Repair and Maintenance	\$29,199
_50-620-5251	Communications	\$10,233
_50-620-5252	Electricity	\$32,864
_50-620-5281	Travel Meals	\$595
_50-620-5282	Travel Lodging	\$337

This section details the extensive operational, regulatory, and long-term debt expenditures required to maintain the municipal water treatment facility. Totalling **\$735,423**, this specialized ledger represents one of the town's most capital-intensive operations, driven heavily by critical treatment overhead and state compliance mandates. This include **\$222,744** for processing chemicals and poly, **\$25,574** in mandatory water testing fees, and **\$18,040** for DEQ licensing and permits. The facility's baseline workforce costs **\$166,462** across all regular pay, overtime, taxes, and healthcare lines, while the overarching weight of the department stems from **\$415,146** in combined structural debt service obligations paid to the OWRB and historical facility bonds.

Table 16 Water Plant Costs

Water Plant		
_50-600-5111	Regular Pay	\$125,538
_50-600-5112	Overtime	\$4,417
_50-600-5114	Stipend	\$0
_50-600-5115	Vacation Pay	\$0
_50-600-5121	FICA	\$9,630
_50-600-5122	OESC	\$429
_50-600-5124	Health Insurance	\$15,210
_50-600-5125	Dental Insurance	\$912
_50-600-5126	Vision Insurance	\$169
_50-600-5127	Life Insurance	\$135
_50-600-5129	Retirement	\$10,222
_50-600-5213	Legal Fees	\$0
_50-600-5216	Water Testing Fees	\$25,574
_50-600-5217	Other Services	\$992
_50-600-5218	Engineering Services	\$2,400
_50-600-5220	Dues and Subscriptions	\$635
_50-600-5223	DEQ License and Permit	\$18,040
_50-600-5235	Fuel	\$4,887
_50-600-5236	Chemicals and Poly	\$222,744
_50-600-5239	Other Supplies	\$20,852
_50-600-5240	Repair and Maintenance	\$22,224
_50-600-5251	Communications	\$3,996
_50-600-5252	Electricity	\$31,202
_50-600-5253	Gas	\$3,531
_50-600-5290	Miscellaneous Expense	\$262
_50-600-5560	Debt Service OWRB	\$169,000
_50-600-5570	Debt Service - 2012	\$246,146

This section details the intense facility maintenance, heavy power requirements, and structured financing obligations of the municipal wastewater utility. Totaling **\$833,965**, this department requires significant funding for physical asset maintenance and debt management, including **\$232,315** for repairs and maintenance and **\$250,222** in structural debt service. Operational staffing requires **\$162,461** across base pay, payroll taxes, and full medical/retirement lines, while the physical processing plants demand an additional **\$67,948** in utility electricity and **\$43,115** for specialized system supplies to remain in compliance with regulatory standards

Table 17 Wastewater

Waste Water		
_50-610-5111	Regular Pay	\$126,120
_50-610-5112	Overtime	\$0
_50-610-5114	Stipend	\$0
_50-610-5115	Vacation Pay	\$0
_50-610-5121	FICA	\$9,449
_50-610-5122	OESC	\$522
_50-610-5124	Health Insurance	\$15,210
_50-610-5125	Dental Insurance	\$912
_50-610-5126	Vision Insurance	\$169
_50-610-5127	Life Insurance	\$163
_50-610-5129	Retirement	\$9,916
_50-610-5228	Other Dues	\$0
_50-610-5235	Fuel	\$1,929
_50-610-5236	Chemicals and	\$9,471
_50-610-5239	Other Supplies	\$43,115
_50-610-5240	Repair and Maintenance	\$232,315
_50-610-5251	Communications	\$4,504
_50-610-5252	Electricity	\$67,948
_50-610-5530	Debt Service	\$250,222

This section covers the core administrative overhead, transactional fees, and risk management liabilities of the Roland Utility Authority (RUA). Totaling **\$498,233**, this management fund balances human capital expenses with high operational fees necessary to process public utilities. Staffing obligations demand **\$247,971** across base salaries, stipends, and payroll taxes, which is heavily amplified by a high **\$31,614** workers' compensation allocation. Beyond payroll, the authority's primary financial footprint stems from transaction and structural risk protections, specifically driven by **\$57,907** in credit card processing costs, **\$45,959** for business insurance lines, and **\$69,113** dedicated to infrastructure repair and maintenance.

Table 18 Roland Utility Authority

RUA Admn		
_50-640-5111	Regular Pay	\$192,703
_50-640-5114	Stipend	\$6,000
_50-640-5115	Vacation Pay	\$8,984
_50-640-5121	FICA	\$14,663
_50-640-5122	OESC	\$1,123
_50-640-5123	Workers Comp Ins	\$31,614
_50-640-5124	Health Insurance	\$7,605
_50-640-5125	Dental Insurance	\$456
_50-640-5126	Vision Insurance	\$85
_50-640-5127	Life Insurance	\$82
_50-640-5129	Retirement	\$14,656
_50-640-5220	Dues and Subscriptions	\$70
_50-640-5240	Repair and Maintenance	\$69,113
_50-640-5260	Business Insurance	\$45,959
_50-640-5290	Miscellaneous Expense	\$15,158
_50-640-5291	Bank Charges	\$1,290
_50-640-5296	Credit Card Processing	\$57,907

This section details the commodity purchasing, structural financing, and membership overhead managing the Roland Development Authority (RDA) fund. Totaling **\$556,230**, this specialized ledger contains zero internal personnel payroll, operating instead as a direct capital and utility procurement vehicle. The authority's primary financial footprint is heavily driven by **\$156,083** in bulk natural gas purchases alongside **\$312,089** in combined structural debt liabilities, led by a major **\$300,000** debt service allocation and the Firststar Land Loan payment. The remaining operational balance is directed into specialized external support networks, specifically driven by **\$49,141** in dues and subscriptions and **\$25,772** for necessary departmental supplies.

Table 19 Roland Utility Authority

RDA Expense		
_70-700-5220	Dues and Subscriptions	\$49,141
_70-700-5233	Small Tools	\$0
_70-700-5235	Fuel	\$5,746
_70-700-5239	Other Supplies	\$25,772
_70-700-5240	Repair and Maintenance	\$2,989
_70-700-5251	Communications	\$1,932
_70-700-5252	Electricity	\$822
_70-700-5253	Natural Gas Purchase	\$156,083
_70-700-5281	Travel Meals	\$761
_70-700-5282	Travel Lodging	\$826
_70-700-5290	Miscellaneous Expense	\$1,326
_70-700-5510	Debt Service	\$300,000
_70-740-5541	Firststar Land Loan 9	\$12,089

Revenue

This section details the incoming cash flows, public utility receipts, and inter-fund transfers that support the town's primary utility and infrastructure funds. Totaling **\$827,187** across these specific line items, this intake ledger demonstrates a heavy reliance on a few core revenue drivers. The top funding source is **\$297,338** generated from Natural Gas Revenue, followed closely by a significant **\$271,000** transfer from another fund (Transfer In - From R) and **\$252,916** in dedicated Sales Tax allocations under the 30-series department code. The remaining baseline is rounded out by a small **\$5,628** Gas Excise Tax injection alongside minor penalty and reimbursement lines, providing a highly concentrated revenue stream that directly underwrites the town's industrial, energy, and road infrastructure costs.

Table 19 Roland Utility and Strategic Revenue Accounts (RUA Revenue)

RUA Rev		
_70-4660	Penalties	\$8
_70-4670	Natural Gas Revenue	\$297,338
_70-4810	Reimbursements	\$297
_70-4910	Transfer In - From	\$271,000
_30-4110	Sales Tax	\$252,916
_30-4212	Gas Excise Tax	\$5,628
_30-4280	Grant Revenue	\$0
_30-4810	Reimbursements	\$0

This section outlines the targeted public safety revenues, tribal agreements, inter-fund relief injections, and statutory fee collections allocated to the municipal law enforcement accounts. Totaling **\$1,370,146** across these specific line items, this ledger is structurally distinct because its baseline operational survival relies completely on external cash assistance rather than direct, realized field collections. While the department formally generated a high baseline tracking entry of **\$441,768** under Citations, the overarching weight of the actual liquid revenue is driven by a massive **\$618,532** emergency balancing transfer from the General Fund (Transfer In - From General). The remaining structural framework is supplemented by specialized third-party community contracts, led by **\$72,000** from the Cherokee Casino agreement and **\$16,495** in School Resource Officer funding, illustrating a revenue model where localized, uncollected traffic fees must be continually backfilled by outside municipal tax streams to remain solvent.

Table 20 Roland Utility and Strategic Revenue Accounts (RUA Revenue)

Police Revenue		\$0
_20-4110	Sales Tax	\$0
_20-4250	Grants State	\$0
_20-4270	Grants Federal	\$0
_20-4410	Citations	\$441,768
_20-4415	Police Forfeitures	\$0
_20-4420	Court Cost	\$49,767
_20-4425	Administrative Fee	\$0
_20-4430	AFIS Fees	\$17,061
_20-4440	CLEET Fee	\$17,061
_20-4450	Technology Fee	\$41,447
_20-4460	Forensic Fees	\$17,061
_20-4470	Collection Fee	\$58,606
_20-4480	Warrant Fees	\$0
_20-4490	Other Fines	-\$13,138
_20-4530	Cherokee Casino	\$72,000
_20-4531	School Resource Officer	\$16,495
_20-4710	Interest Income	\$0
_20-4810	Reimbursements	\$33,486
_20-4960	Transfer In - From Genl	\$618,532
_20-4990	Other Income	\$0

This section details the specific public safety revenue streams, contractual service agreements, state fee collections, and inter-fund transfers allocated to the municipal law enforcement fund. Totaling **\$1,370,146**, this ledger highlights a budget that is structurally dependent on an external General Fund transfer of **\$618,532** (_20-4960) to maintain daily operations. While the department records a high baseline tracking metric of **\$441,768** under Citations (_20-4410), the liquid cash flow is supplemented by vital third-party service agreements, including **\$72,000** from the Cherokee Casino and **\$16,495** for School Resource Officer placement. Furthermore, specialized public safety tracking lines capture statutory overhead such as **\$58,606** in collection fees and **\$41,447** in technology fees, balanced against an anomalous **-\$13,138** deficit in the Other Fines category (_20-4490) reflecting a direct cash diversion out of the police fund.

Table 21 Police Department Operational Revenue Pools

Police Revenue		\$0
_20-4110	Sales Tax	\$0
_20-4250	Grants State	\$0
_20-4270	Grants Federal	\$0
_20-4410	Citations	\$441,768
_20-4415	Police Forfeitures	\$0
_20-4420	Court Cost	\$49,767
_20-4425	Administrative Fee	\$0
_20-4430	AFIS Fees	\$17,061
_20-4440	CLEET Fee	\$17,061
_20-4450	Technology Fee	\$41,447
_20-4460	Forensic Fees	\$17,061
_20-4470	Collection Fee	\$58,606
_20-4480	Warrant Fees	\$0
_20-4490	Other Fines	-\$13,138
_20-4530	Cherokee Casino	\$72,000
_20-4531	School Resource Officer	\$16,495
_20-4710	Interest Income	\$0
_20-4810	Reimbursements	\$33,486
_20-4960	Transfer In - From G	\$618,532
_20-4990	Other Income	\$0

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Appendix A: Review Scope and Limitations

This accelerated review benefited from the assistance and cooperation of several individuals, as well as monitored access to the City's ERP system. The analysis reflects approximately 22 hours of work compared to the 58 hours originally proposed. Time constraints limited the depth of review that could be completed during this phase.

Readers should consider the compressed nature of this review when evaluating the observations and findings presented. Incomplete record extractions, the consultant's limited experience with the ERP software, the absence of interviews with some key personnel, and the possibility of data or interpretation errors may affect individual findings. Additional review, verification, and validation may refine, clarify, or change some of the observations contained in this report.

The consultant spent time observing daily operations, reviewing records, asking questions, and discussing municipal activities with several experienced administrative professionals. Their knowledge and willingness to assist greatly improved the consultant's understanding of municipal operations and the information systems used by the City.

The consultant also discussed municipal matters with three elected or appointed leaders, including the Mayor, a Board Member, and the City Attorney. In addition, the consultant held informal conversations with several operational employees to better understand day-to-day activities, processes, and responsibilities.

The review included access to historical financial information, including general ledger records and selected supporting detail reports. The consultant also received access to files maintained on the former City Manager's computer, including documents stored outside of the Tyler Technologies system. This access allowed review of a broader range of municipal records and reports than would have been available through financial records alone.

The consultant also spoke by telephone with the City's accountant, who assists with bank reconciliations and related financial activities. That discussion provided additional context regarding certain financial processes and reporting practices.

The review did not include discussions with every municipal employee or department head. The consultant did not speak with the Tulsa auditor, the Chief of Police, or several other department leaders during the review period. As a result, some observations may reflect the information available at the time of review and could change if additional records, explanations, or perspectives become available.

Table 21: Billable Hours

Activity	Estimated Hours	Percent of Total
• Administrative and clerical systems observation, assistance, and records access	2.0	9.1%
• Discussions with municipal leadership (Mayor, Board Member, City Attorney)	1.5	6.8%
• Informal discussions with operational personnel	1.0	4.5%
• Review of former City Manager computer files and records	2.0	9.1%
• Tyler Technologies support assistance	0.5	2.3%
• Tyler system navigation, report generation, data extraction, record review, reconciliation, and analysis	13.0	59.1%
• Report preparation and documentation	2.0	9.1%
Total Actual Time	22.0	100.0%

Table 22: Comparison to Original Proposal

Measure	Hours
Proposed Review Time	58.0
Actual Time Expended	22.0
Difference	36.0
Percent of Proposed Time Used	37.9%
Percent of Proposed Time Remaining	62.1%

Appendix B

NOTE: USE WITH CAUTION. THIS ANALYSIS IS BASED ON A SINGLE DATA EXTRACT FROM THE TYLER TECHNOLOGIES SYSTEM. THE DATA WERE EXTRACTED WITH ASSISTANCE FROM CITY STAFF BUT WERE NOT INDEPENDENTLY VERIFIED OR VALIDATED AS PART OF THIS REVIEW. THE RESULTS MAY CONTAIN DATA ERRORS, REPORTING ERRORS, OR INTERPRETATION ERRORS AND SHOULD BE VIEWED AS PRELIMINARY OBSERVATIONS RATHER THAN FINAL CONCLUSIONS.

Table 23 Adult Statistics Uncollected Citation Revenue

Month	Count	Total	Max	Min	Avg	Median	Stdev
2025_July	57	\$38,052	\$1,161	-\$3	\$668	\$610	\$318
2025_Aug	53	\$35,468	\$1,161	-\$5	\$669	\$743	\$283
2025_Sept	46	\$33,171	\$1,208	\$5	\$721	\$770	\$326
2025_Oct	48	\$32,950	\$1,208	\$50	\$686	\$780	\$297
2025_Nov	81	\$53,668	\$1,208	\$41	\$663	\$645	\$315
2025_Dec	43	\$25,635	\$1,208	\$20	\$596	\$641	\$308
2026_Jan	63	\$34,166	\$1,208	-\$1	\$542	\$581	\$345
2026_Feb	58	\$33,690	\$1,208	\$70	\$581	\$638	\$305
2026_Mar	93	\$39,904	\$1,208	\$5	\$429	\$335	\$249
2026_Apr	106	\$41,825	\$895	\$30	\$395	\$335	\$187
2026_May	119	\$38,100	\$645	\$35	\$320	\$255	\$141
2026_Jun	—	—	—	—	—	—	—
TOTAL	767	\$406,629	\$1,208	-\$5	\$530	\$456	\$302

* Juvenile statistics are removed from this table. Outstanding balances for 49 youths total \$21,620 representing an average of \$441 each for the year.

Table 24 Combined Statistics (Adult + Juvenile)

Category	Citation Count	Outstanding Balance	Average Balance
Adult (Non-Juvenile)	767	\$406,629	\$530
Juvenile	49	\$21,620	\$441
Total	816	\$428,249	\$525

Roland is located near Interstate 40. As a result, many citations may involve non-residents, including out-of-state drivers. This may make comparisons with other towns of similar size less reliable. The data suggest that unpaid citations follow a predictable aging pattern. After several months, the number of unpaid citations appears to level off at about 50 to 60 cases per month. Higher counts in March through May 2026 may reflect newer citations that have not yet been paid or resolved. The

increase in November 2025 may be related to holiday travel. Recent months also show lower average and median balances, which may be caused by a larger number of newer citations with smaller balances. As these cases age, the monthly figures may move closer to the pattern seen in older months.

Studies by Bing et al. (2024), Rafael (2022), and Pager et al. (2022) suggest that older unpaid fines are difficult to collect in full. These studies show that many people carry court debt for years. As accounts age, courts and municipalities often collect a smaller share of the amount owed. Faster collection efforts may help reduce the buildup of unpaid citations over time.

Table 25: Table of City of Roland General Ledger Citation Codes

20-4410	Citations	20-4460	Forensic Fees
20-4420	Court Cost	20-4470	Collection Fee
20-4425	Administrative Fee	20-4480	Warrant Fees
20-4430	AFIS Fees	20-4490	Other Fines
20-4440	CLEET Fee	20-4820	Restitutions*
20-4450	Technology Fee		

Opinion. The outstanding citation balances identified during this review may represent a potential revenue-recovery opportunity for the Town. Many municipalities utilize private collection agencies on a contingency basis, meaning the agency receives a percentage of funds recovered and often receives little or no compensation if collections are unsuccessful. While the recoverability of Roland's outstanding balances is unknown, even partial recovery could generate additional revenue. Similar opportunities may also exist within citation balances from prior years that were outside the scope of this review.

11 O.S. § 22-138 authorizes Oklahoma municipalities to contract with private collection agencies for the collection of unpaid fines, fees, court costs, restitution, and other debts owed to the municipality. The statute further authorizes a collection fee of up to 35% on accounts referred for collection.

Table 26: Outstanding Citation Balances by Fee Type

Fee Code	Fee Description	Assessed	Paid	Balance
AFIS	Fingerprint ID	\$6,280	\$90	\$6190
CC	Court Cost-City	\$20,190	\$400	\$19,790
CLEET	CLEET	\$6,300	\$89	\$6,211
CM	Court Maintenance	\$7,935	\$172	\$7,763
COLAGY	Collection Agency Fee	\$70,693	\$1,312	\$69,381
FINE	Fine	\$220,445	\$13,875	\$206,570
FORENSIC	Forensic	\$6,290	\$90	\$6,200
FTA	Failure to Appear Fee	\$62,000	\$1,659	\$60,341
FTP	Failure to Pay	\$20,500	\$215	\$20,285
JF	Jail Fee	\$48	\$0	\$48
OP	Overpayment	\$0	\$10	-\$10
PR	Police Retirement	\$10,580	\$229	\$10,351
TF	Technology Fee	\$15,825	\$115	\$15,710
TOT	Totals	\$447,086	\$18,256	\$428,830

— END OF REPORT —