

# CITY OF WATONGA, OKLAHOMA

Fiscal Year 2022/2023 Annual Budget

## BUDGET MEMO

May 17, 2022

The 2022/2023 Annual Budget for the City of Watonga is presented, as attached, for approval by the Council in accordance with the Municipal Budget Act.

The proposed budget includes the following highlights:

- We are showing a net income between all funds of about \$19,618. Tax revenues are budgeted at 90% of FY22 projected amounts. Should the City collect recurring sales, use & other tax revenues in the General Fund at 100% of current year projection, this would represent ~\$80,219 in additional revenues.
- The budget includes a 2% utility rate increase. The utility rate increases are expected to generate ~\$124,000 in additional revenues.
- The budget includes various raises for employees for the purpose of staff alignment for compensation to be commensurate with the positions and responsibilities. The estimated annual cost of the employee raises is \$71,664. This has been absorbed by realigning overall operations cost to allow for this increase. The budget includes 11 full time vacant positions and 9 part-time, costing approximately \$435,400. The budget includes health insurance coverage for all full-time employees along with 75% of dependent care coverage for health insurance only. The cost of the health insurance benefit is estimated at \$435,400. The budget also includes Retirement contribution expense for the City and is budgeted at 15%, based on the most recent Actuarial Valuation for all full time employees.
- Proposed Capital requests are detailed in the budget totaling \$5,747,599

	<u>Capital Outlay</u>	<u>Funding source</u>
General Government	\$ 112,000	General fund 60K; Sales tax fund 52K
Police Department	22,000	Sales tax fund
Fire Department	65,000	Sales tax fund 65K
Code Enforcement	80,000	Sales tax fund
Street Department	130,000	General fund
Library Department	40,000	General fund o&g savings 35K; Spec rev 5K
Park Department	44,000	General fund o&g savings
Electric Department	50,000	Light & Water capital improvement fees
Water Department	2,898,098	Loan Proceeds 2.5M; 248,098 ARPA funds; 150K L&W fees
Sewer/Disposal Department	270,000	REAP grant, Light & Water capital improvement fees
Garbage Department	62,400	Light & Water operations
L&W Administration	20,000	Light & Water operations
PWA Fund	1,954,101	1,933,808 FAA grant; 20,293 operations
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 5,747,599</b>	

● Continued debt service & lease payments include:

2012 GO Hospital Funding Bonds	\$ 115,965	Hospital Sinking Fund
Trash Truck Lease	62,400	Light & Water Fund
City Hall Capital Lease	32,604	1/2 Sales Tax, 1/2 L&W
Water project loan	-	Light & Water Fund
	<u>\$ 210,969</u>	

- Personnel costs represent approximately 77% of the General Fund budget excluding transfers and capital outlay a 2% increase from the prior year budget; 52% of the L&W budget, excluding the cost of electricity, transfers, and capital outlay, a 7% decrease from the prior year budget.
- As of April 30, 2022, the municipality had 221 and 230 days of cash on hand in the General fund and Light & Water, respectively. This represents the number of days the municipality can support the operating expenses based on the cash balance at April 30, 2022
- This overall budget has been prepared with the purpose of implementing the vision of the City Council to increase investment in the City and infrastructure to assist with economic development and to improve the quality of life for the citizens of Watonga while enlisting the team members of the City with their knowledge of the operations to affect change.

The legal level of control for the City's 2022/2023 budget is established at the Department level. Additional detail is provided for analysis purposes only. If you have any questions, please contact , Karrie Beth Little City Manager or Dacia Stratton Phillips, CPA.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given that the proposed fiscal year 2022 / 2023 budget will be considered at a public hearing on Wednesday, June 1st, 2022 at 6:00 p.m. at the City Hall located at 410 West Main Street, Watonga, OK. Copies of the proposed budget are available for review in the Office of the City Clerk, located at 410 West Main Street, Watonga, OK.

**CITY OF WATONGA, OKLAHOMA**  
**Fiscal Year 2022/2023 Annual Budget**

	BUDGET SUMMARY					Net Change	ENDING BALANCE
	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS			
<b>GENERAL FUND</b>	\$ 2,130,701	\$ 2,080,283	\$ (3,846,380)	\$ 1,590,276	\$ (175,821)	\$ 1,954,880	
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<b>ENTERPRISE FUNDS</b>							
Light and Water Fund	\$ 2,443,708	\$ 9,185,516	\$ (7,418,226)	\$ (1,590,000)	\$ 177,290	\$ 2,620,998	
Public Works Authority	\$ 128,862	\$ 1,992,101	\$ (1,992,101)	\$ -	\$ -	\$ 128,862	
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 2,572,570</b>	<b>\$ 11,177,617</b>	<b>\$ (9,410,327)</b>	<b>\$ (1,590,000)</b>	<b>\$ 177,290</b>	<b>\$ 2,749,860</b>	
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<b>CAPITAL PROJECTS FUND</b>							
Sales Tax (Capital Improvement) Fund	\$ 313,441	\$ 211,323	\$ (235,302)	\$ -	\$ (23,979)	\$ 289,462	
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<b>SPECIAL REVENUE FUNDS</b>							
Street and Alley Fund	\$ 111,310	\$ 39,441	\$ -	\$ -	\$ 39,441	\$ 150,751	
Hospital Special Revenue	-	790,226	(789,950)	(276)	-	-	
Hospital Sinking Fund	149,845	119,252	(116,565)	-	2,687	\$ 152,532	
Grant Fund	272,973	254,098	(254,098)	-	-	\$ 272,973	
Library Special Revenue	7,464	5,500	(5,500)	-	-	\$ 7,464	
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 541,592</b>	<b>\$ 1,208,517</b>	<b>\$ (1,166,113)</b>	<b>\$ (276)</b>	<b>\$ 42,128</b>	<b>\$ 583,720</b>	
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<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 5,558,304</b>	<b>\$ 14,677,740</b>	<b>\$ (14,658,122)</b>	<b>\$ -</b>	<b>\$ 19,618</b>	<b>\$ 5,577,922</b>	

FOR:

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**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2020-2021	Approved Budget Fiscal Year 2021-2022	Estimated/ Actual Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2022-2023
BEGINNING BALANCE	\$ 1,913,586	\$ 1,676,941	\$ 1,676,941	\$ 2,130,701
<b>REVENUE SUMMARY</b>				
Sales Tax Receipts	\$ 1,038,054	\$ 1,179,251	\$ 1,333,704	\$ 1,267,833
Other Tax Receipts	472,224	142,310	143,483	129,135
Other Services Receipts	226,210	245,500	356,579	305,426
Court Receipts	53,384	60,050	48,028	50,050
522 Receipts	206,788	226,500	232,359	210,000
Miscellaneous Receipts	116,711	13,500	10,394	11,000
Ambulance collections	100,856	103,264	116,507	106,839
Transfers In L&W	1,292,583	1,437,344	1,366,667	1,500,000
Transfers In L&W- ambulance fee	-	90,000	110,449	90,000
Transfers In - PWA	-	110,000	87,407	-
Transfers In - Grant Fund	-	218,985	223,811	-
Transfers In - other	-	5,487	7,019	276
Total General Fund Revenues	\$ 3,506,810	\$ 3,832,191	\$ 4,036,407	\$ 3,670,559
<b>General Fund Revenues &amp; Beg Balance</b>	<b>\$ 5,420,396</b>	<b>\$ 5,509,132</b>	<b>\$ 5,713,348</b>	<b>\$ 5,801,260</b>

**EXPENDITURE SUMMARY**

**General Government:**

General Government:

Personal services	\$ 103,926	\$ 116,921	\$ 112,500	\$ 228,923
Materials & supplies	16,540	20,000	35,863	30,000
Other services/charges	284,704	267,000	355,358	380,000
Capital outlay	24,960	1,000	770	60,000
Amendments	-	125,000	-	-

Sub-Total - General Government      \$ 430,130      \$ 529,921      \$ 504,491      \$ 698,923

Managerial:

Personal services	\$ 112,438	\$ 120,418	\$ 111,654	\$ 111,514
Amendments	-	(15,000)	-	-

Sub-Total - Managerial      \$ 112,438      \$ 105,418      \$ 111,654      \$ 111,514

City Clerk:

Personal services	\$ 86,043	\$ 106,573	\$ 96,004	\$ 30,379
Materials & supplies	424	1,000	27	-
Other services/charges	4,405	5,000	1,340	-
Capital outlay	-	-	-	-

Sub-Total - City Clerk      \$ 90,872      \$ 112,573      \$ 97,371      \$ 30,379

City Treasurer:

Personal services	\$ 18,890	\$ 19,219	\$ 19,589	\$ 18,949
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Sub-Total - City Treasurer      \$ 18,890      \$ 19,219      \$ 19,589      \$ 18,949

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2020-2021	Approved Budget Fiscal Year 2021-2022	Estimated/ Actual Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2022-2023
EXPENDITURE SUMMARY (continued)				
City Attorney:				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	-
Other services/charges	67,555	45,000	51,775	50,000
Capital outlay	-	-	-	-
Sub-Total - City Attorney	\$ 67,555	\$ 45,000	\$ 51,775	\$ 50,000
<b>Total for General Government Expenditures</b>	<b>\$ 719,885</b>	<b>\$ 812,131</b>	<b>\$ 784,880</b>	<b>\$ 909,765</b>
<b>Public Safety and Judiciary:</b>				
Municipal Court				
Personal services	\$ 9,552	\$ 9,719	\$ 10,834	\$ 17,184
Materials & supplies	196	500	31	1,000
Other services/charges	15,588	20,000	940	15,000
Amendments	-	(5,000)	-	-
Sub-Total - Municipal Court	\$ 25,336	\$ 25,219	\$ 14,805	\$ 33,184
Police				
Personal services	\$ 545,067	\$ 619,769	\$ 510,004	\$ 635,557
Materials & supplies	24,398	25,000	44,024	3,000
Other services/charges	99,540	104,000	112,839	117,000
Capital outlay	3,440	-	6,292	-
Amendments	-	(30,000)	-	-
Sub-Total - Police	\$ 672,445	\$ 718,769	\$ 673,159	\$ 755,557
Fire				
Personal services	\$ 298,452	\$ 309,173	\$ 329,346	\$ 324,219
Materials & supplies	34,646	35,000	44,955	30,000
Other services/charges	26,671	30,000	23,519	25,000
Capital outlay	30,390	-	770	-
Sub-Total - Fire	\$ 390,159	\$ 374,173	\$ 398,590	\$ 379,219
EMS				
Personal services	\$ 397,971	\$ 419,521	\$ 361,689	\$ 376,861
Materials & supplies	18,294	20,000	17,521	25,700
Other services/charges	18,882	19,500	14,335	20,300
Capital outlay	9,938	-	-	-
Amendments	-	(10,000)	-	-
Sub-total EMS	\$ 445,085	\$ 449,021	\$ 393,545	\$ 422,861
Code Enforcement				
Personal services	\$ 86,914	\$ 126,534	\$ 68,845	132,057
Materials & supplies	3,146	2,000	3,649	4,000
Other services/charges	22,948	33,000	15,704	9,000
Amendments	-	(65,000)	-	-
Sub-total Code Enforcement	\$ 113,008	\$ 96,534	\$ 88,198	\$ 145,057
<b>Total for Public Safety and Judiciary</b>	<b>\$ 1,646,033</b>	<b>\$ 1,663,716</b>	<b>\$ 1,568,297</b>	<b>\$ 1,735,878</b>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2020-2021	Approved Budget Fiscal Year 2021-2022	Estimated/ Actual Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2022-2023
EXPENDITURE SUMMARY (continued)				
<b>Transportation</b>				
Street				
Personal services	\$ 472,632	\$ 423,443	\$ 458,116	\$ 374,977
Materials & supplies	76,408	75,000	110,187	30,000
Other services/charges	124,222	140,000	66,736	40,000
Capital outlay	6,449	-	-	130,000
Sub-Total - Street	\$ 679,711	\$ 638,443	\$ 635,039	\$ 574,977
<b>Total Transportation</b>	<b>\$ 679,711</b>	<b>\$ 638,443</b>	<b>\$ 635,039</b>	<b>\$ 574,977</b>
<b>Culture and recreation</b>				
Library:				
Personal services	\$ 171,230	\$ 192,555	\$ 188,094	\$ 194,975
Materials & supplies	28,910	30,000	31,125	30,000
Other services/charges	20,375	20,000	19,653	25,000
Capital outlay	804	100,000	-	35,000
Sub-Total - Library	\$ 221,319	\$ 342,555	\$ 238,872	\$ 284,975
Park				
Personal services	\$ 213,221	\$ 234,577	\$ 218,945	\$ 208,785
Materials & supplies	27,173	25,000	29,949	30,000
Other services/charges	8,491	9,000	12,341	8,000
Capital outlay	-	15,000	-	44,000
Amendments	-	11,000	-	-
Sub-Total - Park	\$ 248,885	\$ 294,577	\$ 261,235	\$ 290,785
<b>Total for Culture and recreation</b>	<b>\$ 470,204</b>	<b>\$ 637,132</b>	<b>\$ 500,107</b>	<b>\$ 575,760</b>
<b>Public Services</b>				
Airport:				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	-
Other services/charges	26,468	32,500	36,364	50,000
Capital outlay	-	-	-	-
Amendments	-	3,000	-	-
Sub-Total - Airport	\$ 26,468	\$ 35,500	\$ 36,364	\$ 50,000
<b>Total for Public Services</b>	<b>\$ 26,468</b>	<b>\$ 35,500</b>	<b>36,364</b>	<b>50,000</b>
<b>Total - Transfers Out</b>	<b>\$ 164,166</b>	<b>\$ -</b>	<b>\$ 40,364</b>	<b>\$ -</b>
Total General Fund Expenditures	\$ 3,706,467	\$ 3,786,922	\$ 3,565,051	\$ 3,846,380
Net Income	\$ (199,657)	\$ 45,269	\$ 471,356	\$ (175,821)
<b>Ending Balance</b>	<b>\$ 1,713,929</b>	<b>\$ 1,722,210</b>	<b>\$ 2,148,297</b>	<b>\$ 1,954,880</b>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**LIGHT & WATER FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2020-2021	Approved Budget Fiscal Year 2021-2022	Estimated/ Actual Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2022-2023
BEGINNING BALANCE	\$ 1,777,368	\$ 1,575,559	\$ 1,575,559	\$ 2,443,708
<b>REVENUE SUMMARY</b>				
Electric sales	\$ 3,263,530	\$ 4,076,861	\$ 4,976,991	\$ 5,076,531
Electric Rate Adjustment (2%)	-	99,056	-	101,531
Capital Improvements \$3.00 per meter	49,251	49,995	50,268	54,000
Water sales	388,038	441,266	511,944	522,183
Water rate increase (2%)	-	15,851	-	10,444
Capital Improvements \$3.00 per meter	55,918	56,745	57,915	52,272
Sewer	167,546	170,726	172,811	176,267
Sewer rate adjustment (2%)	-	6,829	-	3,525
Capital Improvements \$3.00 per meter	54,845	55,770	56,515	50,976
Garbage	414,506	419,848	431,840	440,477
Garbage rate adjustment (2%)	-	12,595	-	8,810
Surcharge - cleanup \$2.00 per meter	-	37,344	36,396	-
Reconnect Fees	11,650	11,500	10,147	10,000
Ambulance Fee	91,983	90,000	91,429	90,000
OG&E franchise pymt	4,895	6,500	6,513	6,500
Penalties	39,669	60,000	70,641	65,000
Grants	-	-	-	-
Interest income	3,397	2,500	2,357	2,000
Miscellaneous	31,351	15,000	8,309	15,000
Clearing Acct Credit Cards etc	-	-	11,484	-
Cash - long & short	-	-	-	-
Water project loan/grant	-	-	-	2,500,000
Transfer in	-	-	-	-
Total NCUA Fund Revenues	\$ <u>4,576,579</u>	\$ <u>5,628,386</u>	\$ <u>6,495,560</u>	\$ <u>9,185,516</u>
<b>L&amp;W Revenues &amp; Beginning Balance</b>	<b>\$ 6,353,947</b>	<b>\$ 7,203,945</b>	<b>\$ 8,071,119</b>	<b>\$ 11,629,224</b>

**EXPENDITURE SUMMARY**

<b>Electric Department:</b>				
Personal services	\$ 97,969	\$ 110,626	\$ 84,352	\$ 166,344
Materials & supplies	2,122,849	2,119,687	2,865,325	2,920,000
Other services/charges	4,642	29,000	86,082	85,000
Capital Outlay	116,309	103,000	100,294	50,000
Sub-Total - Electric Department	\$ 2,341,769	\$ 3,137,313	\$ 3,136,053	\$ 3,221,344
<b>Water Department:</b>				
Personal services	\$ 102,877	\$ 109,487	\$ 102,543	\$ 166,644
Materials & supplies	41,488	35,000	61,276	120,000
Other services/charges	3,146	16,500	6,399	10,000
Capital Outlay	356,683	95,000	15,962	2,650,000
Sub-Total - Water Department	\$ 504,194	\$ 255,987	\$ 186,180	\$ 2,946,644

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**LIGHT & WATER FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2020-2021	Approved Budget Fiscal Year 2021-2022	Estimated/ Actual Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2022-2023
EXPENDITURE SUMMARY (continued)				
Sewer/Disposal				
Personal services	\$ 101,688	\$ 107,109	\$ 81,144	\$ 161,288
Materials & supplies	12,981	14,500	698	80,000
Other services/charges	1,141	2,000	804	5,000
Capital Outlay	113,600	56,000	15,959	270,000
Amendments	-	(30,000)	-	-
Sub-Total - Sewer	<u>\$ 229,410</u>	<u>\$ 149,609</u>	<u>\$ 98,605</u>	<u>\$ 516,288</u>
Garbage:				
Personal services	\$ 150,830	\$ 163,096	\$ 152,975	\$ 191,561
Materials & supplies	106,451	87,250	64,702	124,000
Other services/charges	17,156	11,500	8,313	70,000
Capital Outlay	59,031	418,000	63,236	62,400
Sub-Total - Garbage Plant	<u>\$ 333,468</u>	<u>\$ 664,846</u>	<u>\$ 289,226</u>	<u>\$ 447,961</u>
Administration:				
Personal services	\$ 70,020	\$ 75,072	\$ 72,762	\$ 124,687
Materials & supplies	30,542	31,000	20,643	25,000
Other services/charges	60,734	70,500	70,002	100,000
Debt service	-	-	-	16,302
Capital Outlay	1,005	16,000	954	20,000
Amendments	-	-	-	-
Sub-Total - Administration	<u>\$ 162,301</u>	<u>\$ 192,572</u>	<u>\$ 164,361</u>	<u>\$ 285,989</u>
TOTAL L&W FUND EXPENDITURES	<u>\$ 3,571,142</u>	<u>\$ 4,400,327</u>	<u>\$ 3,874,425</u>	<u>\$ 7,418,226</u>
NET OPERATING INCOME	<u>\$ 1,005,437</u>	<u>\$ 1,228,059</u>	<u>\$ 2,621,135</u>	<u>\$ 1,767,290</u>
Other Outflows:				
Transfers Out	1,291,885	1,200,000	1,520,604	1,500,000
Transfers Out- Ambulance fee	-	90,000	-	90,000
Transfers Out- Earth Day fee	-	-	-	-
Amendments	-	257,344	-	-
Sub-Total - Other Outflows	<u>\$ 1,291,885</u>	<u>\$ 1,547,344</u>	<u>\$ 1,520,604</u>	<u>\$ 1,590,000</u>
NET INCOME	<u>\$ (286,448)</u>	<u>\$ (319,285)</u>	<u>\$ 1,100,531</u>	<u>\$ 177,290</u>
<b>Ending Balance</b>	<u><u>\$ 1,490,920</u></u>	<u><u>\$ 1,256,274</u></u>	<u><u>\$ 2,676,090</u></u>	<u><u>\$ 2,620,998</u></u>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**PWA FUND  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2020-2021	Approved Budget Fiscal Year 2021-2022	Estimated/ Actual Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2022-2023
BEGINNING BALANCE	\$ 105,203	\$ 31,266	\$ 62,228	\$ 128,862
<b>REVENUES</b>				
Hanger rent	\$ 22,220	\$ 20,542	\$ 26,733	\$ 13,367
Airport fuel sales	29,658	25,000	38,043	44,900
Grants	197,719	2,039,850	106,042	1,933,808
Interest Income	74	77	29	26
Miscellaneous Income	-	10,000	7,758	-
Total PWA Fund Revenues	<u>\$ 249,671</u>	<u>\$ 2,095,469</u>	<u>\$ 178,605</u>	<u>\$ 1,992,101</u>
<b>EXPENDITURES</b>				
<b>Materials and Supplies</b>				
Jet Fuel Purchases	\$ 18,632	\$ 25,000	\$ 26,619	\$ 30,000
Materials	5,785	5,000	11,067	-
Sub-Total Materials and Supplies	<u>\$ 24,417</u>	<u>\$ 30,000</u>	<u>\$ 37,686</u>	<u>\$ 30,000</u>
<b>Other Services and Charges</b>				
Other services and charges	\$ 10,383	\$ 20,000	\$ 27,068	\$ 8,000
Operating lease	62,400	62,400	62,400	-
Sub-Total Other Services and Charges	<u>\$ 72,783</u>	<u>\$ 82,400</u>	<u>\$ 89,468</u>	<u>\$ 8,000</u>
<b>Capital Outlay</b>				
Capital Outlay	\$ 198,375	\$ 2,069,850	\$ 106,042	\$ 1,933,808
Capital Outlay- Grant Match	-	-	-	20,293
Sub-Total Capital Outlay	<u>\$ 198,375</u>	<u>\$ 2,069,850</u>	<u>\$ 106,042</u>	<u>\$ 1,954,101</u>
<b>Debt service</b>				
Interest expense	\$ -	\$ -	\$ -	\$ -
Principal payments	5,900	-	-	-
Sub-Total Debt Service	<u>\$ 5,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Transfers</b>				
Transfers In	\$ (68,300)	\$ (62,400)	\$ (212,967)	\$ -
Transfers Out	-	110,000	158,624	-
Transfers Out	-	-	-	-
Sub-Total Transfers	<u>\$ (68,300)</u>	<u>\$ 47,600</u>	<u>\$ (54,343)</u>	<u>\$ -</u>
Total PWA Fund Expenditures	<u>\$ 233,175</u>	<u>\$ 2,229,850</u>	<u>\$ 178,853</u>	<u>\$ 1,992,101</u>
NET INCOME	<u>\$ 16,496</u>	<u>\$ (134,381)</u>	<u>\$ (248)</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 62,228</u>	<u>\$ (103,115)</u>	<u>\$ 61,980</u>	<u>\$ 128,862</u>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**SALES TAX FUND  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2020-2021	Approved Budget Fiscal Year 2021-2022	Estimated/ Actual Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2022-2023
BEGINNING BALANCE	\$ 291,179	\$ 360,286	\$ 351,943	\$ 313,441
<b>REVENUES</b>				
Sales tax	\$ 207,611	\$ 191,656	\$ 219,508	\$ 211,057
Miscellaneous	28,000	-	-	-
ARA Funds revenue		248,098	-	-
Interest Income	301	271	295	266
Proceeds from Capital Lease	585,000	-	-	-
Total Grant Fund Revenues	<u>\$ 820,912</u>	<u>\$ 440,025</u>	<u>\$ 219,803</u>	<u>\$ 211,323</u>
<b>EXPENDITURES</b>				
<b>Materials &amp; Supplies</b>				
Materials & supplies	\$ 1,598	\$ 5,000	\$ 5,813	\$ -
Amendments	-	-	-	-
Sub-Total Materials & Supplies	<u>\$ 1,598</u>	<u>\$ 5,000</u>	<u>\$ 5,813</u>	<u>\$ -</u>
<b>Other Services &amp; Charges</b>				
Other services & charges	554	3,000	2,275	-
Sub-Total Other Services & charges	<u>\$ 554</u>	<u>\$ 3,000</u>	<u>\$ 2,275</u>	<u>\$ -</u>
<b>Debt service</b>				
Debt service interest - City Hall	\$ 2,240	\$ 1,189	\$ 12,800	\$ 7,896
Debt service principal payments - City Hall	156,679	40,730	30,668	8,406
Sub-Total Debt Service	<u>\$ 158,919</u>	<u>\$ 41,919</u>	<u>\$ 43,468</u>	<u>\$ 16,302</u>
<b>Capital Outlay &amp; Transfers</b>				
Capital Outlay	\$ -	\$ 201,369	\$ 48,012	\$ -
General Government	589,909	-	4,629	52,000
Police Department	7,404	-	41,919	22,000
Fire Department	3,563	-	49,598	65,000
EMS Department	3,563	-	-	-
Street Department	46,684	-	-	-
Parks Department	31,956	-	-	-
Libarary Department	-	-	6,350	-
Code enforcement	-	-	-	80,000
L&W Admin	-	-	-	-
Transfers Out	68,439	67,400	212,967	-
Transfers In	(152,441)	(20,000)	(37,696)	-
Sub-Total Capital & Transfers	<u>\$ 599,077</u>	<u>\$ 248,769</u>	<u>\$ 325,779</u>	<u>\$ 219,000</u>
Total Sales Tax Fund Expenditures	<u>\$ 760,148</u>	<u>\$ 298,688</u>	<u>\$ 377,335</u>	<u>\$ 235,302</u>
NET INCOME	\$ 60,764	\$ 141,337	\$ (157,532)	\$ (23,979)
ENDING BALANCE	<u>\$ 351,943</u>	<u>\$ 501,623</u>	<u>\$ 194,411</u>	<u>\$ 289,462</u>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**STREET & ALLEY FUND  
REVENUES & EXPENDITURES**

	<b>Actual Fiscal Year 2020-2021</b>	<b>Approved Budget Fiscal Year 2021-2022</b>	<b>Estimated/ Actual Fiscal Year 2021-2022</b>	<b>Proposed Budget Fiscal Year 2022-2023</b>
BEGINNING BALANCE	\$ 229,437	\$ 279,404	\$ 251,587	\$ 111,310
<b>REVENUES</b>				
Misc Revenue - Street & Alley	\$ 28,282	\$ 15,000	\$ 8,831	\$ 15,000
Auto License Tax	20,791	20,668	22,049	19,844
Gasoline Tax	4,911	4,772	4,977	4,479
Interest Income	259	228	131	118
Grant Income	17,936	-	-	-
Total Street & Alley Fund Revenues	<u>\$ 72,179</u>	<u>\$ 40,668</u>	<u>\$ 35,988</u>	<u>\$ 39,441</u>
<b>EXPENDITURES</b>				
<b>Other Services and Charges</b>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Special Projects	-	-	167,268	-
Sub-Total Other Services and Charges	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,268</u>	<u>\$ -</u>
<b>Capital Outlay &amp; Transfers</b>				
Capital Outlay	\$ 50,029	\$ 170,000	\$ -	\$ -
Transfers In	-	-	-	-
Sub-Total Transfers	<u>\$ 50,029</u>	<u>\$ 170,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total Street & Alley Fund Expenditures	<u><u>\$ 50,029</u></u>	<u><u>\$ 170,000</u></u>	<u><u>\$ 167,268</u></u>	<u><u>\$ -</u></u>
NET INCOME	<u>\$ 22,150</u>	<u>\$ (129,332)</u>	<u>\$ (131,280)</u>	<u>\$ 39,441</u>
ENDING BALANCE	<u><u>\$ 251,587</u></u>	<u><u>\$ 150,072</u></u>	<u><u>\$ 120,307</u></u>	<u><u>\$ 150,751</u></u>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**HOSPITAL SPECIAL REVENUE FUND  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2020-2021	Approved Budget Fiscal Year 2021-2022	Estimated/ Actual Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2022-2023
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
<b>REVENUES</b>				
Sales Tax	\$ 810,443	\$ 766,620	\$ 878,029	\$ 790,226
Total Hospital Special Revenue Revenues	<u>\$ 810,443</u>	<u>\$ 766,620</u>	<u>\$ 878,029</u>	<u>\$ 790,226</u>
<b>EXPENDITURES</b>				
Other Services and Charges				
Other Services and Charges	\$ 789,480	\$ 766,133	\$ 849,864	\$ 789,950
Sub-Total Other Services and Charges	<u>\$ 789,480</u>	<u>\$ 766,133</u>	<u>\$ 849,864</u>	<u>\$ 789,950</u>
Capital Outlay & Transfers				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-
Transfers Out	558	487	307	276
Amendments	-	-	-	-
Sub-Total Transfers	<u>\$ 558</u>	<u>\$ 487</u>	<u>\$ 307</u>	<u>\$ 276</u>
Total Hospital Spec Rev Fund Expenditures	<u><u>\$ 790,038</u></u>	<u><u>\$ 766,620</u></u>	<u><u>\$ 850,171</u></u>	<u><u>\$ 790,226</u></u>
NET INCOME	<u>\$ 20,405</u>	<u>\$ -</u>	<u>\$ 27,858</u>	<u>\$ -</u>
ENDING BALANCE	<u><u>\$ 20,405</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 27,858</u></u>	<u><u>\$ -</u></u>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**HOSPITAL SINKING FUND  
REVENUES & EXPENDITURES**

	<b>Actual Fiscal Year 2020-2021</b>	<b>Approved Budget Fiscal Year 2021-2022</b>	<b>Estimated/ Actual Fiscal Year 2021-2022</b>	<b>Proposed Budget Fiscal Year 2022-2023</b>
BEGINNING BALANCE	\$ 72,287	\$ 62,635	\$ 65,755	\$ 149,845
<b>REVENUES</b>				
AD Valorem Tax Collections	\$ 116,489	\$ 123,260	\$ 132,419	\$ 119,177
Interest Income	84	75	72	75
Total Hospital Special Revenue Revenues	<u>\$ 116,573</u>	<u>\$ 123,335</u>	<u>\$ 132,491</u>	<u>\$ 119,252</u>
<b>EXPENDITURES</b>				
Other Services and Charges	\$ 300	\$ 600	-	\$ 600
<b>Debt Service</b>				
Principal Payments	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Interest Payments	32,805	28,305	15,278	25,965
Sub-Total Debt Service	<u>\$ 122,805</u>	<u>\$ 118,305</u>	<u>\$ 105,278</u>	<u>\$ 115,965</u>
Total Hospital Spec Rev Fund Expenditures	<u>\$ 123,105</u>	<u>\$ 118,905</u>	<u>\$ 105,278</u>	<u>\$ 116,565</u>
NET INCOME	<u>\$ (6,532)</u>	<u>\$ 4,430</u>	<u>\$ 27,213</u>	<u>\$ 2,687</u>
ENDING BALANCE	<u>\$ 65,755</u>	<u>\$ 67,065</u>	<u>\$ 92,968</u>	<u>\$ 152,532</u>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**GRANT FUND  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2020-2021	Approved Budget Fiscal Year 2021-2022	Estimated/ Actual Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2022-2023
BEGINNING BALANCE	\$ 27,752	\$ 252,776	\$ 252,777	\$ 272,973
<b>REVENUES</b>				
Fire Department Grant	\$ 4,826	\$ 4,763	\$ 4,763	\$ 4,000
ARPA Funds	-	-	248,098	248,098
Other revenues	221,416	2,000	2,020	2,000
Total Grant Fund Revenues	<u>\$ 226,242</u>	<u>\$ 6,763</u>	<u>\$ 254,881</u>	<u>\$ 254,098</u>
<b>EXPENDITURES</b>				
<b>Materials and Supplies</b>				
Materials	\$ 773	\$ 1,000	\$ 721	\$ 1,000
Sub-Total Materials and Supplies	<u>\$ 773</u>	<u>\$ 1,000</u>	<u>\$ 721</u>	<u>\$ 1,000</u>
<b>Other Services and Charges</b>				
Other Services and Charges	\$ 444	\$ 2,000	\$ 1,508	\$ 1,000
Sub-Total Other Services and Charges	<u>\$ 444</u>	<u>\$ 2,000</u>	<u>\$ 1,508</u>	<u>\$ 1,000</u>
<b>Capital Outlay &amp; Transfers</b>				
Capital Outlay	\$ -	\$ 4,000	\$ 9,202	\$ 4,000
Capital Outlay- ARPA (water project)	-	-	-	248,098
Transfers In	-	-	-	-
Transfers Out	-	220,652	223,811	-
Amendments	-	-	-	-
Sub-Total Capital Outlay & Transfers	<u>\$ -</u>	<u>\$ 224,652</u>	<u>\$ 233,013</u>	<u>\$ 252,098</u>
Total Grant Fund Expenditures	<u>\$ 1,217</u>	<u>\$ 227,652</u>	<u>\$ 235,242</u>	<u>\$ 254,098</u>
NET INCOME	<u>\$ 225,025</u>	<u>\$ (220,889)</u>	<u>\$ 19,639</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 252,777</u>	<u>\$ 31,887</u>	<u>\$ 272,416</u>	<u>\$ 272,973</u>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**LIBRARY SPECIAL REVENUE FUND  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2020-2021	Approved Budget Fiscal Year 2021-2022	Estimated/ Actual Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2022-2023
BEGINNING BALANCE	\$ 5,946	\$ 4,853	\$ 3,192	\$ 7,464
<b>REVENUES</b>				
Grant Revenues	\$ 5,265	\$ 8,681	\$ 13,947	\$ 5,500
Donations/Miscellaneous	-	-	-	-
Total Library Special Revenue Revenues	<u>\$ 5,265</u>	<u>\$ 8,681</u>	<u>\$ 13,947</u>	<u>\$ 5,500</u>
<b>EXPENDITURES</b>				
Materials and Supplies				
Materials and supplies	\$ 3,985	\$ 4,500	\$ 3,873	\$ 250
Sub-Total Materials and Supplies	\$ 3,985	\$ 4,500	\$ 3,873	\$ 250
Other Services and Charges				
Other Services and Charges	\$ 2,619	\$ 4,181	\$ 5,563	\$ 250
Sub-Total Other Services and Charges	\$ 2,619	\$ 4,181	\$ 5,563	\$ 250
Capital Outlay & Transfers				
Capital Outlay	\$ 1,415	\$ -	\$ 2,599	\$ 5,000
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Amendments	-	-	-	-
Sub-Total Transfers	\$ 1,415	\$ -	\$ 2,599	\$ 5,000
Total Library Spec Rev Fund Expenditures	<u>\$ 8,019</u>	<u>\$ 8,681</u>	<u>\$ 12,035</u>	<u>\$ 5,500</u>
NET INCOME	\$ (2,754)	\$ -	\$ 1,912	\$ -
ENDING BALANCE	<u>\$ 3,192</u>	<u>\$ 4,853</u>	<u>\$ 5,104</u>	<u>\$ 7,464</u>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**GENERAL FUND CAPITAL PROJECTS  
EXPENDITURE DETAIL**

Department & Expenditure Type	Actual Fiscal Year 2021-2022	Requested Projects Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2022-2023	Fd Budgeted
<b>Discretionary</b>				
To be determined by council	-			
Sub-Total Discretionary	\$ -	\$ -	\$ -	
<b>Police Dept</b>				
Radar Equipment - Stalker	3,190			Grant
Mobile printers	6,292			GF
New guns/ammo		20,000		ST
Monitors		2,000		ST
Sub-Total Police Dept	\$ 9,482	\$ 22,000	\$ -	
<b>General Gov't</b>				
Office equipment/furniture- new City Hall	410			
Samsung 70" Smart TV	770			ST
Signs Now	4,219			ST
Gun Safe	900			ST
Computers	1,722			ST
City Hall Paining	5,000			ST
Fridge	880			ST
Bell Equipment - Jacobson Equipment	6,570			ST
Boom Mower	32,940			ST
Computer Network Upgrade		50,000		ST
Engineering Services for CIP		50,000		GF
Financial Planner		10,000		GF
WEDA (coded as Economic Development)		50,000		GF
Sub-Total General Gov't	\$ 53,411	\$ 160,000	\$ -	
<b>Municipal court</b>				
Software - Advantage Computer	3,000	-	-	Court
Sub-Total Municipal Court	\$ 3,000	\$ -	\$ -	
<b>City Clerk (Funded in Gen Gov't)</b>				
Fire Proof Cabinets		2,000		ST
Sub-Total City Clerk	\$ -	\$ 2,000	\$ -	
<b>Fire Department</b>				
Dell Computer	770			GF
Bunker Gear - Chief Fire & Safety	6,012			Grant
Air pakcs	49,598			ST
Engine Package Outfit/Vehicle Conversion		65,000		ST
Sub-Total Fire	\$ 56,380	\$ 65,000	\$ -	
<b>EMS</b>				
Sub-Total EMS	\$ -	\$ -	\$ -	

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**GENERAL FUND CAPITAL PROJECTS  
EXPENDITURE DETAIL**

<b>Code Enforcement</b>			
Mowing Equipment		5,000	ST
Code Enhancement		50,000	ST
Community Outreach		25,000	ST
<hr/>			
Sub-Total Code Enforcement	\$ -	\$ 80,000	\$ -
<b>Street</b>			
Street Overlay		130,000	GF
<hr/>			
Sub-Total Street	\$ -	\$ 130,000	\$ -
<b>Park/Golf</b>			
60" Rear Discharge Mower		14,000	GF O/G Sa
Sprinkler system repairs at Huff/Lorang Park		5,000	GF O/G Sa
Playground Equipment at Hillcrest Park		25,000	GF O/G Sa
<hr/>			
Sub-Total Park	\$ -	\$ 44,000	\$ -
<b>Airport</b>			
Runway Reconstruction	101,625		PWA
Fencing improvements	4,417		PWA
<hr/>			
Sub-Total Airport	\$ 106,042	\$ -	\$ -
<b>Library- (from Huff funds)</b>			
Podcaster Equipment - Apple Inc	749		LSR
Findaway	1,850		LSR
HVAC	6,350		ST
Network Upgrade		5,000	ST Aide
Engineer		35,000	GF O/G Sav
<hr/>			
Sub-Total Library	\$ 8,949	\$ 40,000	\$ -
<hr/>			
TOTAL GOV'T FDS CAPITAL OUTLAY EXPENSE	\$ 237,264	\$ 543,000	\$ -
<hr/>			
General Fund		240,000	- GF
General Fund- Oil & Gas Savings		79,000	GF
From restricted funds - Street & Alley		-	- S&A
Total from sales tax fund		219,000	- ST
Total from PWA fund			- PWA
Total from Library State Aide		5,000	Library
		<u>543,000</u>	<u>-</u>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2022-2023**

**L&W CAPITAL PROJECTS  
EXPENDITURE DETAIL**

Department & Expenditure Type	Actual Fiscal Year 2021-2022	Requested Projects Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2022-2023
<b>Electric</b>			
Sensus Customer Portal	35,495		
2 - KVA 3 Phase Padmount Transformers	58,544		
KVA 225 Transformer	6,255		
Engineer		50,000	
Sub-Total Electric	100,294	\$ 50,000	\$ -
<b>Water</b>			
4" Valve - International Flow Tech	9,150		
Core & Main	6,812		
Lead/Copper Act		150,000	
Water Treatment (Grants/loans?)		2,500,000	
Sub-Total Water	15,962	\$ 2,650,000	\$ -
<b>Sewer/Disposal</b>			
Sewer Line Replacement CDBG 2021	15,198		
Auger Repair	60,071		
Thermo Scientific Orion Dual Nitrate Meter Kit	3,165		
Drying Bed Project		250,000	
Building Upgrades		20,000	
Sub-Total Sewer	78,434	\$ 270,000	\$ -
<b>Garbage</b>			
Truck Lease		62,400	
Sub-Total Disposal	-	\$ 62,400	\$ -
<b>Admin</b>			
Painting break room	954		
Cash Drawers	609		
New copier		6,000	
Office upgrades		14,000	
Sub-Total Admin	1,563	\$ 20,000	\$ -
<b>TOTAL L&amp;W CAPITAL OUTLAY EXPENSE</b>	<b>196,253</b>	<b>\$ 3,052,400</b>	<b>\$ -</b>