

# CITY OF WATONGA, OKLAHOMA

Fiscal Year 2023 / 2024 Annual Budget

## BUDGET MEMO

June 12, 2023

The 2023/2024 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 \$355,887. Tax revenues are budgeted at 90% of FY23 projected amounts & included \$350,000 for the additional 1 cent collections for 10 months. Should the City collect recurring sales, use & other tax revenues in the General Fund at 100% of current year projection, this would represent ~\$170,537 in additional revenues.
- The budget includes a 2% utility rate increase water, sewer & trash, and a 1% increase in electric. The utility rate increases are expected to generate ~\$24,750 in additional revenues. The rates will be reviewed and adjusted based on our current projects' financial responsibilities.
- 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 \$48,746. This has been absorbed by realigning overall operations cost to allow for this increase. The budget includes 7 full time vacant positions and 7 part-time, costing approximately \$365,083. 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 \$405,000. The budget also includes Retirement contribution expense for the City and is budgeted at 15%.
- Proposed Capital requests are detailed in the budget totaling \$15,405,370

	<u>Capital Outlay</u>	<u>Funding source</u>
Police Department	50,000	Sales tax fund
Fire Department	50,000	Sales tax fund
EMS Department	50,000	Sales tax fund
Street Department	232,000	General Fd 140K; Street & Alley Fd 92K
Library Department	50,000	Sales tax fund
Park Department	50,000	Sales tax fund
Water Department	6,000,000	Loan proceeds
Sewer/Disposal Department	8,000,000	Loan proceeds
L&W Administration	210,000	Light & Water operations
PWA Fund	713,370	692,530 FAA grant; 20,840 operations

TOTAL CAPITAL OUTLAY \$ 15,405,370

● Continued debt service & lease payments include:

2012 GO Hospital Funding Bonds	\$	113,535	Hospital Sinking Fund
City Hall Capital Lease		32,604	1/2 Sales Tax, 1/2 L&W
Water project loan		777,800	Light & Water Fund
	\$	923,939	

- Personnel costs represent approximately 75% of the General Fund budget excluding transfers and capital outlay a 2% decrease from the prior year budget; 20.76% of the L&W budget, excluding the cost of electricity, transfers, and capital outlay, a 31% decrease from the prior year budget, largely related to garbage department being outsourced.
- As of March 31, 2023, the municipality had 260 and 274 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 March 31, 2023
- 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 2023 / 2024 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 2023 / 2024 budget will be considered at a public hearing on Tuesday, May 16th, 2023 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 2023/2024 Annual Budget

	BEGINNING BALANCE (Estimates)	BUDGET SUMMARY				ENDING BALANCE
		REVENUES	EXPENSES	TRANSFERS	Net Change	
<b>GENERAL FUND</b>	\$ 2,520,670	\$ 2,859,543	\$ (3,957,490)	\$ 1,190,000	\$ 92,053	\$ 2,612,723
<b>ENTERPRISE FUNDS</b>						
Light and Water Fund	\$ 3,599,875	\$ 21,843,537	\$ (20,210,220)	\$ (741,452)	\$ 681,865	\$ 4,291,740
Public Works Authority	\$ 194,253	\$ 752,601	\$ (751,370)	\$ -	\$ 1,231	\$ 195,484
Watonga Economic Development Auth	\$ 134,627	\$ 78,704	\$ (27,500)	\$ 50,000	\$ 101,204	\$ 235,831
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 3,928,755</b>	<b>\$ 22,474,842</b>	<b>\$ (20,989,090)</b>	<b>\$ (691,452)</b>	<b>\$ 794,300</b>	<b>\$ 4,723,055</b>
<b>CAPITAL PROJECTS FUND</b>						
Sales Tax (Capital Improvement) Fund	\$ 440,735	\$ 295,128	\$ (266,302)	\$ -	\$ 28,826	\$ 469,561
<b>SPECIAL REVENUE FUNDS</b>						
Street and Alley Fund	\$ 132,642	\$ 36,096	\$ (92,000)	\$ -	\$ (55,904)	\$ 76,738
Hospital Special Revenue	-	604,286	(604,286)	-	-	\$ -
Hospital Sinking Fund	125,794	109,295	(114,135)	-	(4,840)	\$ 120,954
Grant Fund	532,517	6,000	(6,000)	(498,548)	(498,548)	\$ 33,969
Library Special Revenue	6,040	5,500	(5,500)	-	-	\$ 6,040
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 796,993</b>	<b>\$ 761,177</b>	<b>\$ (821,921)</b>	<b>\$ (498,548)</b>	<b>\$ (559,292)</b>	<b>\$ 237,701</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 7,687,153</b>	<b>\$ 26,390,690</b>	<b>\$ (26,034,803)</b>	<b>\$ -</b>	<b>\$ 355,887</b>	<b>\$ 8,043,040</b>

FOR:

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
BEGINNING BALANCE	\$ 746,539	\$ 2,130,701	\$ 2,130,701	\$ 2,520,670
REVENUE SUMMARY				
Sales Tax Receipts	\$ 1,177,392	\$ 1,537,833	\$ 1,530,239	\$ 1,727,216
Other Tax Receipts	432,719	134,135	125,253	112,729
Other Services Receipts	400,785	307,426	411,660	343,561
Court Receipts	50,057	50,050	52,982	50,050
522 Receipts	274,092	233,500	238,497	240,000
Miscellaneous Receipts	21,719	11,000	22,814	315,000
Ambulance collections	114,400	81,839	76,671	70,987
Transfers In L&W	1,793,235	1,503,041	1,500,000	1,500,000
Transfers In L&W- ambulance fee	-	90,000	93,916	90,000
Transfers In - other		876	1,276	-
Total General Fund Revenues	\$ 4,264,399	\$ 3,949,700	\$ 4,053,308	\$ 4,449,543
General Fund Revenues & Beg. Balance	\$ 5,010,938	\$ 6,080,401	\$ 6,184,009	\$ 6,970,213

**EXPENDITURE SUMMARY**

**General Government:**

**General Government:**

Personal services	\$ 108,209	\$ 308,923	\$ 219,899	\$ 372,049
Materials & supplies	56,183	50,000	34,078	30,000
Other services/charges	320,176	430,000	363,791	380,000
Capital outlay	19,404	13,041	65,280	-

Sub-Total - General Government	\$ 503,972	\$ 801,964	\$ 683,048	\$ 782,049
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**Managerial:**

Personal services	\$ 109,127	\$ 131,514	\$ 121,349	\$ 124,589
Amendments	-	-	-	-

Sub-Total - Managerial	\$ 109,127	\$ 131,514	\$ 121,349	\$ 124,589
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**City Clerk:**

Personal services	\$ 93,672	\$ 11,379	\$ 15,913	\$ -
Materials & supplies	20	50	48	-
Other services/charges	1,005	-	-	-

Sub-Total - City Clerk	\$ 94,697	\$ 11,429	\$ 15,961	\$ -
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**City Treasurer:**

Personal services	\$ 19,032	\$ 20,949	\$ 20,982	\$ 26,472
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Sub-Total - City Treasurer	\$ 19,032	\$ 20,949	\$ 20,982	\$ 26,472
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**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
<b>EXPENDITURE SUMMARY (continued)</b>				
City Attorney:				
Other services/charges	59,226	55,000	64,122	50,000
Sub-Total - City Attorney	\$ 59,226	\$ 55,000	\$ 64,122	\$ 50,000
<b>Total for General Government Expenditures</b>	<b>\$ 786,054</b>	<b>\$ 1,020,856</b>	<b>\$ 905,462</b>	<b>\$ 983,110</b>
<b>Public Safety and Judiciary:</b>				
Municipal Court				
Personal services	\$ 10,587	\$ 2,184	\$ 2,409	\$ -
Materials & supplies	23	1,000	1,200	1,000
Other services/charges	2,115	30,000	9,279	24,000
Capital outlay	3,000	5,200	2,133	-
Sub-Total - Municipal Court	\$ 15,725	\$ 38,384	\$ 15,021	\$ 25,000
Police				
Personal services	\$ 481,524	\$ 635,557	\$ 521,838	\$ 652,281
Materials & supplies	44,020	71,000	63,027	3,000
Other services/charges	93,440	110,500	90,373	117,000
Capital outlay	10,851	38,015	1,079	-
Sub-Total - Police	\$ 629,835	\$ 855,072	\$ 676,317	\$ 772,281
Fire				
Personal services	\$ 318,195	\$ 324,219	\$ 319,758	\$ 338,061
Materials & supplies	38,965	40,000	42,498	30,000
Other services/charges	21,731	35,000	34,673	35,000
Capital outlay	3,873	1,825	7,297	-
Sub-Total - Fire	\$ 382,764	\$ 401,044	\$ 404,226	\$ 403,061
EMS				
Personal services	\$ 348,604	\$ 424,861	\$ 374,722	\$ 497,650
Materials & supplies	20,618	35,700	35,366	25,700
Other services/charges	17,084	16,800	14,282	20,300
Capital outlay	-	3,500	-	-
Sub-total EMS	\$ 386,306	\$ 480,861	\$ 424,370	\$ 543,650
Code Enforcement				
Personal services	\$ 65,726	\$ 102,057	\$ 89,404	\$ 69,025
Materials & supplies	3,025	4,000	4,922	4,000
Other services/charges	9,094	9,000	1,823	21,000
Capital outlay	-	889	1,334	-
Sub-total Code Enforcement	\$ 77,845	\$ 115,946	\$ 97,483	\$ 94,025
<b>Total for Public Safety and Judiciary</b>	<b>\$ 1,492,475</b>	<b>\$ 1,891,307</b>	<b>\$ 1,617,417</b>	<b>\$ 1,838,017</b>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
<b>EXPENDITURE SUMMARY (continued)</b>				
<b>Transportation</b>				
Street				
Personal services	\$ 421,418	\$ 374,977	\$ 369,338	\$ 362,730
Materials & supplies	116,537	40,000	30,594	30,000
Other services/charges	118,431	30,000	(54,102)	30,000
Capital outlay	-	130,000	77,402	140,000
Sub-Total - Street	\$ 656,386	\$ 574,977	\$ 423,232	\$ 562,730
<b>Total Transportation</b>	<b>\$ 656,386</b>	<b>\$ 574,977</b>	<b>\$ 423,232</b>	<b>\$ 562,730</b>
<b>Culture and recreation</b>				
Library:				
Personal services	\$ 182,253	\$ 194,975	\$ 186,138	\$ 214,421
Materials & supplies	30,271	30,000	38,316	30,000
Other services/charges	18,947	16,700	33,141	25,000
Capital outlay	2,092	43,300	-	-
Sub-Total - Library	\$ 233,563	\$ 284,975	\$ 257,595	\$ 269,421
Park				
Personal services	\$ 216,218	\$ 233,785	\$ 232,236	\$ 216,212
Materials & supplies	29,098	30,000	21,608	30,000
Other services/charges	8,102	8,000	1,172	8,000
Capital outlay	-	44,000	14,365	-
Sub-Total - Park	\$ 253,418	\$ 315,785	\$ 269,381	\$ 254,212
<b>Total for Culture and recreation</b>	<b>\$ 486,981</b>	<b>\$ 600,760</b>	<b>\$ 526,976</b>	<b>\$ 523,633</b>
<b>Public Services</b>				
Airport:				
Other services/charges	35,446	50,000	61,496	50,000
Sub-Total - Airport	\$ 35,446	\$ 50,000	\$ 61,496	\$ 50,000
<b>Total for Public Services</b>	<b>\$ 35,446</b>	<b>\$ 50,000</b>	<b>61,496</b>	<b>50,000</b>
<b>Total - Transfers Out</b>	<b>\$ 93,623</b>	<b>\$ 50,000</b>	<b>\$ 90,000</b>	<b>\$ 400,000</b>
<b>Total General Fund Expenditures</b>	<b>\$ 3,550,965</b>	<b>\$ 4,187,900</b>	<b>\$ 3,624,583</b>	<b>\$ 4,357,490</b>
<b>Net Income</b>	<b>\$ 713,434</b>	<b>\$ (238,200)</b>	<b>\$ 428,725</b>	<b>\$ 92,053</b>
<b>Ending Balance</b>	<b>\$ 1,459,973</b>	<b>\$ 1,892,501</b>	<b>\$ 2,559,426</b>	<b>\$ 2,612,723</b>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

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

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
BEGINNING BALANCE	\$ 1,350,980	\$ 2,443,708	\$ 2,443,708	\$ 3,599,875
<b>REVENUE SUMMARY</b>				
Electric sales	\$ 5,049,788	\$ 5,076,531	\$ 5,975,778	\$ 6,089,536
Electric Rate Adjustment (0%)	-	101,531	-	-
Capital Improvements \$3.00 per meter	50,148	54,000	49,937	-
Water sales	515,376	522,183	590,060	648,233
Water rate increase (2%)	-	10,444	-	11,919
Capital Improvements \$3.00 per meter	57,842	52,272	57,597	-
Sewer	170,859	176,267	194,808	247,732
Sewer rate adjustment (2%)	-	3,525	-	3,935
Capital Improvements \$3.00 per meter	56,413	50,976	56,288	-
Garbage	426,510	440,477	440,382	444,786
Garbage rate adjustment (2%)	-	8,810	-	8,896
Surcharge - cleanup \$2.00 per meter	36,433	-	6	-
Reconnect Fees	6,032	10,000	10,613	10,000
Ambulance Fee	91,240	90,000	90,908	90,000
OG&E franchise pymt	6,041	6,500	7,977	6,500
Penalties	67,654	65,000	78,021	65,000
Grants	-	-	303,975	-
Interest income	2,755	2,000	43,245	2,000
Miscellaneous	28,776	15,000	15,233	15,000
Clearing Acct Credit Cards etc	-	-	13,424	-
Water project loan/grant	-	2,500,000	-	14,000,000
Transfer in- 1 cent sales tax	-	-	-	350,000
Transfer in- ARPA funds	-	-	-	498,548
Amendments	-	566,500	-	-
Total NCUA Fund Revenues	\$ 6,565,867	\$ 9,752,016	\$ 7,928,252	\$ 22,492,085

<b>I&amp;W Revenues &amp; Beginning Balance</b>	<b>\$ 7,916,847</b>	<b>\$ 12,495,724</b>	<b>\$ 10,971,960</b>	<b>\$ 26,091,960</b>
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**EXPENDITURE SUMMARY**

<b>Electric Department:</b>				
Personal services	\$ 81,963	\$ 126,344	\$ 116,157	\$ 131,461
Materials & supplies	2,843,567	3,320,000	3,426,547	3,483,685
Other services/charges	88,975	85,000	86,395	85,000
Capital Outlay	144,908	9,077	-	-
Sub-Total - Electric Department	\$ 3,159,413	\$ 3,540,421	\$ 3,629,099	\$ 3,700,146
<b>Water Department:</b>				
Personal services	\$ 107,850	\$ 126,644	\$ 118,534	\$ 132,088
Materials & supplies	59,722	120,000	35,855	90,000
Other services/charges	9,051	10,000	6,753	10,000
Debt service- OWRB FAP	-	-	-	777,800
Capital Outlay	50,115	2,650,000	810	6,000,000
Sub-Total - Water Department	\$ 226,738	\$ 2,906,644	\$ 161,952	\$ 7,009,888

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

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

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
EXPENDITURE SUMMARY (continued)				
Sewer/Disposal				
Personal services	\$ 78,833	\$ 171,288	\$ 164,160	\$ 151,526
Materials & supplies	4,736	80,000	66,732	85,000
Other services/charges	730	5,000	5,494	5,000
Capital Outlay	58,244	415,000	382,969	8,000,000
Sub-Total - Sewer	\$ 142,543	\$ 671,288	\$ 619,355	\$ 8,241,526
Garbage:				
Personal services	\$ 148,749	\$ -	\$ 1,845	\$ -
Materials & supplies	55,672	24,000	20,050	-
Other services/charges	8,508	210,000	121,930	500,000
Capital Outlay	65,210	41,600	-	-
Sub-Total - Garbage Plant	\$ 278,139	\$ 275,600	\$ 143,825	\$ 500,000
Administration:				
Personal services	\$ 78,372	\$ 124,687	\$ 113,539	\$ 132,358
Materials & supplies	24,231	25,000	34,065	5,000
Other services/charges	76,483	100,000	65,446	395,000
Debt service- City Hall	-	16,302	-	16,302
Capital Outlay	7,498	23,643	17,984	210,000
Sub-Total - Administration	\$ 186,584	\$ 289,632	\$ 231,034	\$ 758,660
TOTAL L&W FUND EXPENDITURES	\$ 3,993,417	\$ 7,683,585	\$ 4,785,265	\$ 20,210,220
NET OPERATING INCOME	\$ 2,572,450	\$ 2,068,431	\$ 3,142,987	\$ 2,281,865
Other Outflows:				
Transfers Out	1,433,146	1,500,000	1,500,000	1,500,000
Transfers Out- Ambulance fee	91,381	90,000	90,875	90,000
Transfers Out- Earth Day fee	34,021	-	-	-
Transfers Out - Sales Tax Fund	16,301	-	-	-
Transfers Out - Street & Alley fund	1,040	-	-	-
Amendments	-	3,041	-	-
Sub-Total - Other Outflows	\$ 1,575,889	\$ 1,593,041	\$ 1,590,875	\$ 1,590,000
NET INCOME	\$ 996,561	\$ 475,390	\$ 1,552,112	\$ 691,865
Ending Balance	\$ 2,347,541	\$ 2,919,098	\$ 3,995,820	\$ 4,291,740

**CITY OF WATONGA, OKLAHOMA**  
**ANNUAL CAPITAL/OPERATING BUDGET**  
**FISCAL YEAR 2023-2024**

**PWA FUND**  
**REVENUES & EXPENDITURES**

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
BEGINNING BALANCE	\$ 146,563	\$ 128,862	\$ 136,914	\$ 194,253
REVENUES				
Hanger rent	\$ 24,770	\$ 13,367	\$ 13,035	\$ 6,518
Airport fuel sales	49,170	24,900	24,101	50,000
Grants	466,659	2,384,842	2,271,828	692,530
Interest Income	55	3,026	3,948	3,553
Miscellaneous Income	14,713	50	50	-
Total PWA Fund Revenues	<u>\$ 555,367</u>	<u>\$ 2,426,185</u>	<u>\$ 2,312,962</u>	<u>\$ 752,601</u>
EXPENDITURES				
Materials and Supplies				
Jet Fuel Purchases	\$ 26,619	\$ 30,000	\$ 27,220	\$ 30,000
Materials	14,199	-	863	-
Sub-Total Materials and Supplies	<u>\$ 40,818</u>	<u>\$ 30,000</u>	<u>\$ 28,083</u>	<u>\$ 30,000</u>
Other Services and Charges				
Other services and charges	\$ 98,638	\$ 8,000	\$ (4,638)	\$ 8,000
Sub-Total Other Services and Charges	<u>\$ 98,638</u>	<u>\$ 8,000</u>	<u>\$ (4,638)</u>	<u>\$ 8,000</u>
Capital Outlay				
Capital Outlay	\$ 481,684	\$ 2,384,842	\$ 2,223,306	\$ 692,530
Capital Outlay- Grant Match	-	-	-	20,840
Sub-Total Capital Outlay	<u>\$ 481,684</u>	<u>\$ 2,384,842</u>	<u>\$ 2,223,306</u>	<u>\$ 713,370</u>
Transfers				
Transfers In	\$ (104,319)	\$ -	\$ (157,500)	\$ -
Transfers Out	48,195	-	91,945	-
Sub-Total Transfers	<u>\$ (56,124)</u>	<u>\$ -</u>	<u>\$ (65,555)</u>	<u>\$ -</u>
Total PWA Fund Expenditures	<u>\$ 565,016</u>	<u>\$ 2,422,842</u>	<u>\$ 2,181,196</u>	<u>\$ 751,370</u>
NET INCOME	<u>\$ (9,649)</u>	<u>\$ 3,343</u>	<u>\$ 131,766</u>	<u>\$ 1,231</u>
ENDING BALANCE	<u>\$ 136,914</u>	<u>\$ 132,205</u>	<u>\$ 268,680</u>	<u>\$ 195,484</u>



**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

**WATONGA ECONOMIC DEVELOPMENT AUTHORITY  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 134,627
REVENUES				
Grant Revenues	\$ -	\$ -	\$ -	\$ -
Donations/Miscellaneous	-	25,000	25,005	25,000
Cheese Festival	-	59,671	59,671	53,704
Total WEDA Fund Revenues	\$ -	\$ 84,671	\$ 84,676	\$ 78,704
EXPENDITURES				
Materials and Supplies				
Materials and supplies	\$ -	\$ 500	\$ -	\$ 500
Sub-Total Materials and Supplies	\$ -	\$ 500	\$ -	\$ 500
Other Services and Charges				
Other Services and Charges	\$ -	\$ 7,000	\$ -	\$ 7,000
Economic Development Beautification Grants	-	20,000	-	20,000
Cheese Festival Expenses	-	59,671	-	-
Sub-Total Other Services and Charges	\$ -	\$ 86,671	\$ -	\$ 27,000
Total WEDA Fund Expenditures	\$ -	\$ 87,171	\$ -	\$ 27,500
Transfers				
Transfers In	100	50,000	50,000	50,000
Sub-Total Transfers	\$ 100	\$ 50,000	\$ 50,000	\$ 50,000
NET INCOME	\$ 100	\$ 47,500	\$ 134,676	\$ 101,204
ENDING BALANCE	\$ 100	\$ 47,500	\$ 134,676	\$ 235,831

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

**SALES TAX FUND  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
BEGINNING BALANCE	\$ 282,057	\$ 313,414	\$ 292,293	\$ 440,735
REVENUES				
Sales tax	\$ 235,478	\$ 261,057	\$ 249,218	\$ 294,296
Miscellaneous	86	-	-	-
Interest Income	258	666	924	832
Total Grant Fund Revenues	\$ 235,822	\$ 261,723	\$ 250,142	\$ 295,128
EXPENDITURES				
Materials & Supplies				
Materials & supplies	\$ 4,677	\$ -	\$ -	\$ -
Sub-Total Materials & Supplies	\$ 4,677	\$ -	\$ -	\$ -
Other Services & Charges				
Other services & charges	1,297	-	-	-
Sub-Total Other Services & charges	\$ 1,297	\$ -	\$ -	\$ -
Debt service				
Debt service interest - City Hall	\$ 10,790	\$ 7,896	\$ 24,452	\$ 7,896
Debt service principal payments - City Hall	63,731	8,406	-	8,406
Sub-Total Debt Service	\$ 74,521	\$ 16,302	\$ 24,452	\$ 16,302
Capital Outlay & Transfers				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
General Government	44,761	50,000	2,966	-
Police Department	1,745	2,000	41,919	50,000
Fire Department	49,598	65,000	-	50,000
EMS Department	-	-	-	50,000
Parks Department	29,566	-	-	50,000
Library Department	6,350	-	-	50,000
Code enforcement	-	80,000	-	-
Transfers Out	108,511	270	157,500	-
Transfers In	(95,440)	-	(56,183)	-
Sub-Total Capital & Transfers	\$ 145,091	\$ 197,270	\$ 146,202	\$ 250,000
Total Sales Tax Fund Expenditures	\$ 225,586	\$ 213,572	\$ 170,654	\$ 266,302
NET INCOME	\$ 10,236	\$ 48,151	\$ 79,488	\$ 28,826
ENDING BALANCE	\$ 292,293	\$ 361,565	\$ 371,781	\$ 469,561

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

**STREET & ALLEY FUND  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
BEGINNING BALANCE	\$ 251,728	\$ 111,310	\$ 117,908	\$ 132,642
REVENUES				
Misc Revenue - Street & Alley	\$ 7,001	\$ 5,000	\$ 795	\$ 15,000
Auto License Tax	21,485	19,844	18,389	16,550
Gasoline Tax	4,827	4,479	4,745	4,271
Interest Income	135	236	306	275
Total Street & Alley Fund Revenues	\$ 33,448	\$ 29,559	\$ 24,235	\$ 36,096
EXPENDITURES				
Materials and Supplies				
Materials	\$ -	\$ -	\$ 22,782	\$ -
Amendments	-	2,000	-	-
Sub-Total Materials and Supplies	\$ -	\$ 2,000	\$ 22,782	\$ -
Other Services and Charges				
Other service & charges	\$ -	\$ -	\$ 578	\$ -
Amendments	-	2,000	-	-
Sub-Total Other Services and Charges	\$ -	\$ 2,000	\$ 578	\$ -
Capital Outlay & Transfers				
Capital Outlay	\$ 168,308	\$ -	\$ -	\$ 92,000
Transfers In	(1,040)	-	-	-
Transfers Out	-	-	(375)	-
Sub-Total Transfers	\$ 167,268	\$ -	\$ (375)	\$ 92,000
Total Street & Alley Fund Expenditures	\$ 167,268	\$ 4,000	\$ 22,985	\$ 92,000
NET INCOME	\$ (133,820)	\$ 25,559	\$ 1,250	\$ (55,904)
ENDING BALANCE	117,908	136,869	119,158	76,738

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

**HOSPITAL SPECIAL REVENUE FUND  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
Sales Tax	\$ 907,454	\$ 990,226	\$ 671,429	\$ 604,286
Total Hospital Special Revenue Revenues	\$ 907,454	\$ 990,226	\$ 671,429	\$ 604,286
EXPENDITURES				
Other Services and Charges				
Other Services and Charges	\$ 874,967	\$ 989,620	\$ 670,719	\$ 604,286
Sub-Total Other Services and Charges	\$ 874,967	\$ 989,620	\$ 670,719	\$ 604,286
Capital Outlay & Transfers				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	398	606	710	-
Sub-Total Transfers	\$ 398	\$ 606	\$ 710	\$ -
Total Hospital Spec Rev Fund Expenditures	\$ 875,365	\$ 990,226	\$ 671,429	\$ 604,286
NET INCOME	\$ 32,089	\$ -	\$ -	\$ -
ENDING BALANCE	32,089	-	-	-

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

**HOSPITAL SINKING FUND  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
BEGINNING BALANCE	\$ 65,351	\$ 149,845	\$ 58,917	\$ 125,794
REVENUES				
AD Valorem Tax Collections	\$ 114,351	\$ 119,177	\$ 121,356	\$ 109,220
Interest Income	70	100	188	75
Total Hospital Special Revenue Revenues	<u>\$ 114,421</u>	<u>\$ 119,277</u>	<u>\$ 121,544</u>	<u>\$ 109,295</u>
EXPENDITURES				
Other Services and Charges	300	\$ 600	-	\$ 600
Debt Service				
Principal Payments	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Interest Payments	30,555	25,965	25,965	23,535
Sub-Total Debt Service	<u>\$ 120,555</u>	<u>\$ 115,965</u>	<u>\$ 115,965</u>	<u>\$ 113,535</u>
Total Hospital Spec Rev Fund Expenditures	<u>\$ 120,855</u>	<u>\$ 116,565</u>	<u>\$ 115,965</u>	<u>\$ 114,135</u>
NET INCOME	<u>\$ (6,434)</u>	<u>\$ 2,712</u>	<u>\$ 5,579</u>	<u>\$ (4,840)</u>
ENDING BALANCE	<u>58,917</u>	<u>\$ 152,557</u>	<u>\$ 64,496</u>	<u>\$ 120,954</u>

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

**GRANT FUND  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
BEGINNING BALANCE	\$ 252,777	\$ 272,973	\$ 272,973	\$ 532,517
REVENUES				
Fire Department Grant	\$ 4,763	\$ 10,053	\$ 23,429	\$ 4,000
ARPA Funds	-	250,449	248,098	-
NODA Grant	-	8,666	-	-
FEMA Reimbursements	-	3,527	-	-
Other revenues	250,118	6,000	5,812	2,000
Total Grant Fund Revenues	\$ 254,881	\$ 278,695	\$ 277,339	\$ 6,000
EXPENDITURES				
Materials and Supplies				
Materials	\$ 541	\$ 1,000	\$ 7,239	\$ 1,000
Sub-Total Materials and Supplies	\$ 541	\$ 1,000	\$ 7,239	\$ 1,000
Other Services and Charges				
Other Services and Charges	\$ 1,131	\$ 1,000	\$ -	\$ 1,000
Sub-Total Other Services and Charges	\$ 1,131	\$ 1,000	\$ -	\$ 1,000
Capital Outlay & Transfers				
Capital Outlay	\$ 9,202	\$ 263,449	\$ 8,666	\$ 4,000
Transfers Out	223,811	-	-	498,548
Sub-Total Capital Outlay & Transfers	\$ 233,013	\$ 263,449	\$ 8,666	\$ 502,548
Total Grant Fund Expenditures	\$ 234,685	\$ 265,449	\$ 15,905	\$ 504,548
NET INCOME	\$ 20,196	\$ 13,246	\$ 261,434	\$ (498,548)
ENDING BALANCE	272,973	286,219	534,407	33,969

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2023-2024**

**LIBRARY SPECIAL REVENUE FUND  
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2021-2022	Approved Budget Fiscal Year 2022-2023	Estimated/ Actual Fiscal Year 2022-2023	Proposed Budget Fiscal Year 2023-2024
BEGINNING BALANCE	\$ 3,192	\$ 7,464	\$ 167	\$ 6,040
REVENUES				
Grant Revenues	\$ 14,735	\$ 8,050	\$ 8,047	\$ 5,500
Total Library Special Revenue Revenues	<u>\$ 14,735</u>	<u>\$ 8,050</u>	<u>\$ 8,047</u>	<u>\$ 5,500</u>
EXPENDITURES				
Materials and Supplies				
Materials and supplies	\$ 5,927	\$ 250	\$ 362	\$ 250
Sub-Total Materials and Supplies	<u>\$ 5,927</u>	<u>\$ 250</u>	<u>\$ 362</u>	<u>\$ 250</u>
Other Services and Charges				
Other Services and Charges	\$ 5,592	\$ 2,800	\$ 2,588	\$ 250
Sub-Total Other Services and Charges	<u>\$ 5,592</u>	<u>\$ 2,800</u>	<u>\$ 2,588</u>	<u>\$ 250</u>
Capital Outlay & Transfers				
Capital Outlay	\$ 6,241	\$ 5,000	\$ -	\$ 5,000
Transfers In	(455)	-	-	-
Transfers Out	455	-	(311)	-
Sub-Total Transfers	<u>\$ 6,241</u>	<u>\$ 5,000</u>	<u>\$ (311)</u>	<u>\$ 5,000</u>
Total Library Spec Rev Fund Expenditures	<u>\$ 17,760</u>	<u>\$ 8,050</u>	<u>\$ 2,639</u>	<u>\$ 5,500</u>
NET INCOME	<u>\$ (3,025)</u>	<u>\$ -</u>	<u>\$ 5,408</u>	<u>\$ -</u>
ENDING BALANCE	<u>167</u>	<u>\$ 7,464</u>	<u>\$ 5,575</u>	<u>\$ 6,040</u>