

**CITY OF WATONGA, OKLAHOMA**  
**Fiscal Year 2021 / 2022 Annual Budget**  
*February Amendments*  
**BUDGET MEMO**

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June 21, 2022

The 2021 / 2022 Budget Amendments for the City of Watonga are presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act, and include the following highlights:

**General Fund: Net Impact - Increase in fund balance of \$81,455**

Revenue increase of \$103,500 consisting mainly of:  
Increase in Sales tax of \$35,000 based on year-to-date collections  
Increase in Franchise tax of \$2,000 based on year-to-date collections.  
Decrease in Beverage tax of <\$10,000> based on year-to-date collections.  
Decrease in Police revenues of <\$20,000> based on year-to-date collections.  
Increase in 522 receipts of \$8,000 based on actual amounts received.  
Increase in rentals, sales, and miscellaneous income of \$10,500 based on year-to-date collections.  
Increase in oil & gas income of \$80,000 based on year-to-date collections.  
Decrease in licenses & permits of <\$2,000> based on year-to-date collections.

Expenditures net decrease of <\$40,000> based on year-to-date activity consisting mainly of:  
Increase in Managerial expenses of \$5,000 based on year-to-date expenditures  
Increase in City Attorney expenditures of \$20,000 based on year-to-date activity.  
Decrease in Police Department expenses of \$25,000 based on year-to-date activity.  
Increase in Fire department of \$25,000 based on year-to-date activity.  
Decrease in EMS department of \$25,000 based on year-to-date activity.  
Increase in Street department of \$35,000 based on year-to-date activity.  
Decrease in Library of <\$75,000> largely related to unexpended capital projects.

Other income and expenses net decrease to fund balance of <\$62,045> consisting of:  
Increase in transfers in from other funds of \$17,955 based on year-to-date activity.  
Increase in transfers out to other funds of \$80,000 based on year to date activity.

**Light and Water: Net Impact - Increase of \$306,500**

Revenue increase of \$319,000  
Increase in utility collections of \$250,000 based on year-to-date collections  
Increase in Miscellaneous revenues of \$4,000 based on year-to-date collections  
Increase of \$5,000 in Penalty revenues based on year-to-date collections  
Increase in transfers in of \$60,000 for transfers from the GF for capital assets.  
Decrease of \$1,000 in interest income based on year-to-date collections

Expense increase of \$12,500 related to transfers out of other funds.

**Public Works Authority: Net Impact - Decrease in fund balance of <\$15,055>**

Revenue net increase of \$73,945  
Increase in hanger rent of \$5,000 based on year-to-date activity.  
Increase in airport fuel sales of \$22,000 based on year-to-date collections.  
Decrease in interest income of <\$55> based on year-to-date interest actually received.  
Increase in miscellaneous revenues of \$5,000 based on year-to-date activity.  
Increase of \$42,000 in transfers in related to debt service for the police cars.

Expenses increase of \$89,000 largely related to:  
Increase in materials and supplies of \$22,000 related to jet fuel purchase in May.  
Increase in other services and charges of 25,000 largely related to jet fuel purchase in May.  
Increase in debt service of \$42,000 related to police car payment offset with transfer.

**Sales Tax Fund: Net Impact - Decrease in Fund Balance of <\$5,683>**

Revenue increase of \$27,000 related to sales tax collections and transfers in.  
Expense net increase of \$32,683 largely related to transfers out for police car payment made in PWA fund.

**Street & Alley Fund: Net Impact - Decrease in Fund Balance of <\$8,100>**

Revenue decrease of \$8,100  
Decrease in miscellaneous revenue of <\$8,000> based on year-to-date collections  
Decrease in interest income of <\$100> based on year-to-date collections.

**Hospital Special Revenue Fund: No change in Fund Balance**

Revenue and expense increase of \$28,000 related to sales tax collections restricted for the hospital.

**Grant Fund: Net Impact - Decrease in Fund Balance of <\$5,000>**

Expenditures increase in transfers out of \$5,000 based on year-to-date activity.

**Library Special Revenue Fund: Net Impact - No change in Fund Balance**

Revenue and expense increase of \$6,054 related to additional grant funds received and expended.

The legal level of control for the City's 2021 / 2022 budget is established at the Department level. Additional detail is provided for analysis purposes only.

If you have any questions, please contact Dacia Phillips, CPA.

**CITY OF WATONGA, OKLAHOMA**  
**Fiscal Year 2021/2022 Annual Budget**

**BUDGET CHANGE SUMMARY**

	REVENUES	EXPENSES	Net Change
<b>GENERAL FUND</b>	\$ 121,455	\$ (40,000)	\$ 81,455
<b>ENTERPRISE FUNDS</b>			
Light and Water Fund	\$ 319,000	\$ (12,500)	\$ 306,500
Public Works Authority	\$ 73,945	\$ (89,000)	\$ (15,055)
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 392,945</b>	<b>\$ (101,500)</b>	<b>\$ 291,445</b>
<b>CAPITAL PROJECTS FUND</b>			
Sales Tax (Capital Improvement) Fund	\$ 27,000	\$ (32,683)	\$ (5,683)
<b>SPECIAL REVENUE FUNDS</b>			
Street and Alley Fund	\$ (8,100)	\$ -	\$ (8,100)
Hospital Special Revenue	28,000	(28,000)	-
Hospital Sinking Fund	-	-	-
Grant Fund	-	(5,000)	(5,000)
Library Special Revenue	6,054	(6,054)	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 25,954</b>	<b>\$ (39,054)</b>	<b>\$ (13,100)</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 567,354</b>	<b>\$ (213,237)</b>	<b>\$ 354,117</b>

FOR:

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**CITY OF WATONGA, OKLAHOMA**

**General Fund**

**Fiscal Year 2021 / 2022 Annual Budget**

**BUDGET SUMMARY**

	<b>2021 / 2022 Approved Budget</b>	<b>Approved January Amendments</b>	<b>Proposed June Amendments</b>	<b>2021 / 2022 Revised Budget</b>
<b><u>Revenues:</u></b>				
Sales tax	\$ 888,236	\$ 70,000	\$ 35,000	\$ 993,236
Use tax	191,015	30,000	-	221,015
Cigarette tax	16,826	-	-	16,826
Ambulance receipts	103,264	-	-	103,264
Franchise tax	23,923	-	2,000	25,923
Alcoholic beverage tax	101,561	-	(10,000)	91,561
Police revenues	60,050	-	(20,000)	40,050
522 Receipts	186,000	10,000	8,000	204,000
Rentals, sales, Miscellaneous	45,000	-	10,500	55,500
Oil & gas income	175,000	25,000	80,000	280,000
Licenses & permits	5,500	-	(2,000)	3,500
Grants	-	30,500	-	30,500
<b>Total revenues</b>	<b>\$ 1,796,375</b>	<b>\$ 165,500</b>	<b>\$ 103,500</b>	<b>\$ 2,065,375</b>
<b><u>Expenses:</u></b>				
General government expenditures	\$ 403,921	\$ 125,000	\$ -	\$ 528,921
Capital Outlay - Gen Gov't	-	1,000	-	1,000
Managerial expenditures	120,418	(15,000)	5,000	110,418
City clerk expenditures	112,573	-	-	112,573
City treasurer expenditures	19,219	-	-	19,219
City attorney expenditures	45,000	-	20,000	65,000
Code Enforcement	161,534	(65,000)	-	96,534
Municipal court expenditures	30,219	(5,000)	-	25,219
Police expenditures	748,769	(30,000)	(25,000)	693,769
Fire expenditures	374,173	-	25,000	399,173
EMS	459,021	(10,000)	(25,000)	424,021
Street expenditures	638,443	-	35,000	673,443
Library expenditures	342,555	-	(75,000)	267,555
Airport expenditures	32,500	3,000	-	35,500
Park/golf expenditures	268,577	11,000	-	279,577
Capital Outlay - Park	15,000	-	-	15,000
<b>Total expenses</b>	<b>\$ 3,771,922</b>	<b>\$ 15,000</b>	<b>\$ (40,000)</b>	<b>\$ 3,746,922</b>
<b>Net ordinary income</b>	<b>\$ (1,975,547)</b>	<b>\$ 150,500</b>	<b>\$ 143,500</b>	<b>\$ (1,681,547)</b>
<b><u>Other income (expense):</u></b>				
Interest income	\$ 15,000	\$ (6,500)	\$ -	\$ 8,500
Transfers in - L&W - operations	1,200,000	200,000	-	1,400,000
Transfers in - L&W - ambulance fee	90,000	-	-	90,000
Transfers in - clean-up fees	-	37,344	-	37,344
Transfers in - PWA EMS	-	110,000	-	110,000
Transfers in - Grant fund - CARES	-	218,985	-	218,985
Transfers in - other	-	5,487	17,955	23,442
Transfers out	-	-	(80,000)	(80,000)
<b>Total other income (expense)</b>	<b>1,305,000</b>	<b>565,316</b>	<b>(62,045)</b>	<b>1,808,271</b>
<b>Net income</b>	<b>\$ (670,547)</b>	<b>\$ 715,816</b>	<b>\$ 81,455</b>	<b>\$ 126,724</b>

# CITY OF WATONGA, OKLAHOMA

## Light & Water

Fiscal Year 2021 / 2022 Annual Budget

### BUDGET SUMMARY

	2021 / 2022 Approved Budget	Approved January Amendments	Proposed June Amendments	2021 / 2022 Revised Budget
<b><u>Revenues:</u></b>				
Electricity collections	\$ 3,400,917	\$ 775,000	\$ 250,000	\$ 4,425,917
Sewer collections	177,555	-	-	177,555
Garbage collections	432,443	-	-	432,443
Water collections	412,117	45,000	-	457,117
Ambulance fees	90,000	-	-	90,000
Miscellaneous collections	16,500	10,000	4,000	30,500
Penalty	35,000	25,000	5,000	65,000
OG&E franchise payment	5,000	1,500	-	6,500
Interest income	3,500	(1,000)	-	2,500
Capital Improvement fees	162,510	-	-	162,510
Clean-up fees	37,344	-	-	37,344
Transfers in	-	-	60,000	60,000
<b>Total revenues</b>	<b>\$ 4,772,886</b>	<b>\$ 855,500</b>	<b>\$ 319,000</b>	<b>\$ 5,947,386</b>
<b><u>Expenses:</u></b>				
Electric expenses	\$ 2,259,313	\$ 775,000	\$ (50,000)	\$ 2,984,313
Electric Capital Outlay	103,000	-	50,000	153,000
Water expenses	160,987	-	-	160,987
Water Capital Outlay	95,000	-	-	95,000
Sewer expenses	123,609	(30,000)	-	93,609
Sewer Capital Outlay	56,000	-	-	56,000
Disposal expenses	261,846	(15,000)	-	246,846
Disposal Capital Outlay	418,000	-	-	418,000
Administration expenses	176,572	-	-	176,572
Admin Capital Outlay	16,000	-	-	16,000
Transfers out - operations GF	1,200,000	200,000	-	1,400,000
Transfers out - ambulance fees	90,000	-	-	90,000
Transfers out - clean-up fees	-	37,344	-	37,344
Transfers out - other	-	20,000	12,500	32,500
<b>Total expenses</b>	<b>\$ 4,960,327</b>	<b>\$ 987,344</b>	<b>\$ 12,500</b>	<b>\$ 5,960,171</b>
<b>Net income</b>	<b>\$ (187,441)</b>	<b>\$ (131,844)</b>	<b>\$ 306,500</b>	<b>\$ (12,785)</b>

# CITY OF WATONGA, OKLAHOMA

## Public Works Authority

Fiscal Year 2021 / 2022 Annual Budget

### BUDGET SUMMARY

	2021 / 2022 Approved Budget	Approved January Amendments	Proposed June Amendments	2021 / 2022 Revised Budget
<b><u>Revenues:</u></b>				
Hanger Rent	\$ 20,542	\$ -	\$ 5,000	\$ 25,542
Airport fuel sales	25,000	-	22,000	47,000
Grants	2,039,850	-	-	2,039,850
Interest income	77	-	(55)	22
Miscellaneous Revenue	10,000	-	5,000	15,000
Transfers in	62,400	-	42,000	104,400
<b>Total revenues</b>	<b>\$ 2,157,869</b>	<b>\$ -</b>	<b>\$ 73,945</b>	<b>\$ 2,231,814</b>
<b><u>Expenses:</u></b>				
Materials and supplies	\$ 30,000	\$ -	\$ 22,000	\$ 52,000
Other services and charges	82,400	-	25,000	107,400
Capital Outlay	2,069,850	-	-	2,069,850
Debt Service - PD Vehicles	-	-	42,000	42,000
Transfers out	-	110,000	-	110,000
<b>Total expenses</b>	<b>\$ 2,182,250</b>	<b>\$ 110,000</b>	<b>\$ 89,000</b>	<b>\$ 2,381,250</b>
<b>Net income</b>	<b>\$ (24,381)</b>	<b>\$ (110,000)</b>	<b>\$ (15,055)</b>	<b>\$ (149,436)</b>

# CITY OF WATONGA, OKLAHOMA

## Sales Tax Fund

Fiscal Year 2021 / 2022 Annual Budget

### BUDGET SUMMARY

	2021 / 2022 Approved Budget	Approved January Amendments	Proposed June Amendments	2021 / 2022 Revised Budget
<b><u>Revenues:</u></b>				
Sales tax	\$ 177,656	\$ 14,000	\$ 7,000	\$ 198,656
ARPA Funds revenue	228,286	19,812	-	248,098
Miscellaneous	-	-	-	-
Interest Income	271	-	-	271
Proceeds from capital lease	-	-	-	-
Transfers in	215,652	(195,652)	20,000	40,000
				-
<b>Total revenues</b>	<b>\$ 621,865</b>	<b>\$ (161,840)</b>	<b>\$ 27,000</b>	<b>\$ 487,025</b>
<b><u>Expenses:</u></b>				
Materials and supplies	\$ 5,000	\$ -	\$ -	\$ 5,000
Other services and charges	1,000	2,000	-	3,000
Capital Outlay	195,019	6,350	-	201,369
Debt Service - Principal - City Hall	1,189	-	21,812	23,001
Debt Service - Interest	40,730	-	(31,129)	9,601
Transfers out	62,400	5,000	42,000	109,400
<b>Total expenses</b>	<b>305,338</b>	<b>13,350</b>	<b>32,683</b>	<b>351,371</b>
<b>Net income</b>	<b>\$ 316,527</b>	<b>\$ (175,190)</b>	<b>\$ (5,683)</b>	<b>\$ 135,654</b>

# CITY OF WATONGA, OKLAHOMA

## Street & Alley Fund

Fiscal Year 2021 / 2022 Annual Budget

### BUDGET SUMMARY

	2021 / 2022 Approved Budget	Approved January Amendments	Proposed June Amendments	2021 / 2022 Revised Budget
<b>Revenues:</b>				
Misc Revenue - Street & Alley	\$ 25,000	\$ (10,000)	\$ (8,000)	\$ 7,000
Auto License Tax	17,668	3,000	-	20,668
Gasoline Tax	4,272	500	-	4,772
Interest Income	228	-	(100)	128
<b>Total revenues</b>	<b>47,168</b>	<b>(6,500)</b>	<b>(8,100)</b>	<b>32,568</b>
<b>Expenses:</b>				
Other services and charges	\$ -	\$ -	\$ -	\$ -
Capital Outlay	70,000	100,000	-	170,000
<b>Total expenses</b>	<b>70,000</b>	<b>100,000</b>	<b>-</b>	<b>170,000</b>
<b>Net income</b>	<b>\$ (22,832)</b>	<b>\$ (106,500)</b>	<b>\$ (8,100)</b>	<b>\$ (137,432)</b>

# CITY OF WATONGA, OKLAHOMA

## Hospital Special Revenue Fiscal Year 2021 / 2022 Annual Budget

### BUDGET SUMMARY

	<b>2021 / 2022 Approved Budget</b>	<b>Approved January Amendments</b>	<b>Proposed June Amendments</b>	<b>2021 / 2022 Revised Budget</b>
<b><u>Revenues:</u></b>				
Sales Tax	\$ 710,620	\$ 56,000	\$ 28,000	\$ 794,620
<b>Total revenues</b>	<b>710,620</b>	<b>56,000</b>	<b>28,000</b>	<b>794,620</b>
<b><u>Expenses:</u></b>				
Other services and charges	\$ 710,133	\$ 56,000	\$ 28,000	\$ 794,133
Transfers out	487	-	-	487
<b>Total expenses</b>	<b>710,620</b>	<b>56,000</b>	<b>28,000</b>	<b>794,620</b>
<b>Net income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# CITY OF WATONGA, OKLAHOMA

## Hospital Sinking Fund

Fiscal Year 2021 / 2022 Annual Budget

### BUDGET SUMMARY

	2021 / 2022 Approved Budget	Approved January Amendments	Proposed June Amendments	2021 / 2022 Revised Budget
<b><u>Revenues:</u></b>				
AD Valorem Tax Collections	\$ 123,260	\$ -		\$ 123,260
Interest Income	75	-	-	75
<b>Total revenues</b>	123,335	-	-	123,335
<b><u>Expenses:</u></b>				
Other services and charges	\$ 600	\$ -	\$ -	\$ 600
Principal Payments	90,000	-	-	90,000
Interest Payments	28,305	-	-	28,305
<b>Total expenses</b>	118,905	0	0	118,905
<b>Net income</b>	\$ 4,430	\$ -	\$ -	\$ 4,430

# CITY OF WATONGA, OKLAHOMA

## Grant Fund

Fiscal Year 2021 / 2022 Annual Budget

### BUDGET SUMMARY

	2021 / 2022 Approved Budget	Approved January Amendments	Proposed June Amendments	2021 / 2022 Revised Budget
<b><u>Revenues:</u></b>				
Fire Department Grant Revenue	\$ 4,000	\$ 763	\$ -	\$ 4,763
Other Revenues	2,000	-	-	2,000
				-
<b>Total revenues</b>	6,000	763	-	6,763
<b><u>Expenses:</u></b>				
Materials and supplies	\$ 1,000	\$ -	-	\$ 1,000
Other services and charges	2,000	-	\$ -	2,000
Capital Outlay	4,000	-	-	4,000
Transfers out	215,652	5,000	5,000	225,652
<b>Total expenses</b>	222,652	5,000	5,000	232,652
<b>Net income</b>	\$ (216,652)	\$ (4,237)	\$ (5,000)	\$ (225,889)

# CITY OF WATONGA, OKLAHOMA

## Library Special Revenue Fiscal Year 2021 / 2022 Annual Budget

### BUDGET SUMMARY

	2021 / 2022 Approved Budget	Approved January Amendments	Proposed June Amendments	2021 / 2022 Revised Budget
<b><u>Revenues:</u></b>				
Grant Revenues	\$ 5,500	\$ 3,181	\$ 6,054	\$ 14,735
				-
<b>Total revenues</b>	<b>5,500</b>	<b>3,181</b>	<b>6,054</b>	<b>14,735</b>
<b><u>Expenses:</u></b>				
Materials and supplies	4,500	-	-	4,500
Other services and charges	1,000	3,181	2,999	7,180
Capital Outlay	-	-	2,600	2,600
Transfers out	-	-	455	455
<b>Total expenses</b>	<b>5,500</b>	<b>3,181</b>	<b>6,054</b>	<b>14,735</b>
<b>Net income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>