

CITY OF WATONGA, OKLAHOMA

Fiscal Year 2022 / 2023 Annual Budget

June Amendments

BUDGET MEMO

June 13, 2023

The 2022 / 2023 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 \$11,980

Revenue decrease of - \$544 - consisting mainly of:

- * Decrease in tax revenues of - \$93,044 - due to lower collections than expected.
- * Increase in ambulance receipts of \$15,000 based on year to date receipts.
- * Increase in 522 receipts of \$7,500 based on actual amounts received.
- * Increase in rentals, sales, and miscellaneous income of \$22,000 based on year to date collections.
- * Increase in oil & gas income of \$42,000 based on year to date collections.
- * Increase in licenses & permits of \$2,000 based on year to date collections.
- * Increase in interest income of \$4,000 based on year to date collections.

Expenditures net decrease of - \$34,985 - based on year-to-date activity consisting mainly of:

- * Increase in General Government of \$53,010 largely related to purchase of house.
- * Decrease in Code Enforcement of - \$15,000 - related to personal services expenditures year to date.
- * Decrease in Municipal Court department of - \$18,057 - related to adjustments in cost of software & operational costs.
- * Net decrease in Police department of - \$84,938 - related to personal services expenditures year to date & purchase of several capital items.
- * Increase in Fire department of \$5,500 related to purchase of AED.
- * Decrease in Street department of - \$20,000 - based on year to date expenditures.
- * Increase in Library department of \$38,000 related to increased operational costs.
- * Increase in Airport department of \$5,000 based on year to date expenditures.
- * Increase in Parks department of \$1,500 related to upgrades to the JD Tractor.

Other income and expenses net decrease to fund balance of - \$22,461 - consisting of:

- Increase in transfers in from other funds of \$17,539 based on year-to-date activity.
- Increase in transfers out to other funds of \$40,000 based on year to date activity.

Light and Water: Net Impact - No change in fund balance

Revenue increase of \$269,475

- * Increase in utility collections of \$21,500 based on year to date collections.
- * Increase in interest income of \$27,000 based on year to date collections.
- * Increase in capital improvement fees of \$6,000 based on year to date collections.
- * Increase in grant revenue of \$198,975 related to CDBG grant received for the Sewer project.
- * Increase in transfers in of \$16,000 related to amounts transferred from the grant fund.

Expense increase of \$269,475 consisting of:

- * Decrease in Water department of - \$49,000 - related to materials & supplies not purchased in FY23.
- * Increase in Sewer Disposal department of \$293,470 largely related to CDBG sewer project.
- * Increase in Garbage department of \$45,000 related to invoices received from the trash provider.
- * Decrease in Administration department of - \$19,995 - based on year to date expenses.

Public Works Authority: Net Impact - Decrease in fund balance of <\$11,325>

Revenue net increase of \$3,675

- * Decrease in hangar rent of - \$1,000 - based on year to date collections.
- * Increase in airport fuel sales of \$3,000 based on year to date collections.
- * Increase in interest income of \$1,000 based on year to date collections.
- * Increase in miscellaneous revenue of \$675 based on amounts received year to date.

Expenses increase of \$15,000 related to actual costs of fuel purchased for re-sale year to date.

Sales Tax Fund: Net Impact - Increase in Fund Balance of \$11,530

Revenue net increase of \$16,430 consisting of:

- * Decrease in tax revenues of - \$24,120 - based on year to date collections.
- * Increase in interest income of \$550 based on amounts received year to date.
- * Increase in transfers in of \$40,000 related to transfer from general fund.

Expense increase of \$1,900 related to capital purchase for the code department.

Street & Alley Fund: Net Impact - Decrease in Fund Balance of <\$20,065>

Revenue decrease of - \$6,665 -

- * Decrease in miscellaneous revenue of - \$4,000 - based on year to date collections.
- * Decrease in Motor Vehicle taxes from county of - \$3,000 - based on year to date amounts received.
- * Increase in gas excise tax of \$185 based on actual amounts to be received in FY23.
- * Increase in interest income of \$150 based on amounts received in FY23.

Expense increase of \$13,400 based on year to date expenses.

Hospital Special Revenue Fund: No change in Fund Balance

Revenue decrease and expense increase of \$42,479 related to sales tax collections restricted for the hospital.

Hospital Sinking Fund: Decrease in Fund balance of <\$7,585>

Revenue increase of \$200 in interest income based on year to date amounts received.

Expense increase of \$7,785 related to debt services costs.

Grant Fund: Net Impact - Decrease in Fund Balance of <\$6,938>

Revenue increase of \$18,062 in miscellaneous revenues largely related to donations received.

Expenditures increase in transfers out of \$25,000 based on year-to-date activity.

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

Watonga Economic Development Authority: Net Impact - Increase in Fund Balance of \$3,500

Revenue increase of \$8,518 related to cheese festival receipts & donations.

Expense increase of \$5,018 largely related to cheese festival expenses incurred.

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 Dacia Phillips, CPA.

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State Auditor
and Inspector

Blaine

CITY OF WATONGA, OKLAHOMA

General Fund

Fiscal Year 2022 / 2023 Annual Budget

BUDGET SUMMARY

	2022 / 2023 Approved Budget	Approved February Amendments	Proposed June Amendments	2022 / 2023 Revised Budget
Revenues:				
Sales tax	\$ 1,055,283	\$ 250,000	\$ (120,599)	\$ 1,184,684
Use tax	212,550	20,000	32,936	265,486
Cigarette tax	15,673	-	619	16,292
Ambulance receipts	106,839	(25,000)	15,000	96,839
Franchise tax	23,184	-	-	23,184
Alcoholic beverage tax	90,278	5,000	(6,000)	89,278
Police revenues	50,050	-	-	50,050
522 Receipts	210,000	15,000	7,500	232,500
Rentals, sales, Miscellaneous	42,000	-	22,000	64,000
Oil & gas income	261,926	-	42,000	303,926
Licenses & permits	3,500	2,000	2,000	7,500
Interest Income	9,000	-	4,000	13,000
Grants	-	8,500	-	8,500
Total revenues	\$ 2,080,283	\$ 275,500	\$ (544)	\$ 2,355,239
Expenses:				
General government expenditures	\$ 698,923	\$ 103,041	\$ 53,010	\$ 854,974
Managerial expenditures	111,514	20,000	-	131,514
City clerk expenditures	30,379	(18,950)	-	11,429
City treasurer expenditures	18,949	2,000	-	20,949
City attorney expenditures	50,000	5,000	-	55,000
Code Enforcement	145,057	(29,111)	(15,000)	100,946
Municipal court expenditures	33,184	5,200	(18,057)	20,327
Police expenditures	755,557	99,515	(84,938)	770,134
Fire expenditures	379,219	21,825	5,500	406,544
EMS expenditures	422,861	58,000	-	480,861
Street expenditures	574,977	-	(20,000)	554,977
Library expenditures	284,975	-	38,000	322,975
Airport expenditures	50,000	-	5,000	55,000
Park expenditures	290,785	25,000	1,500	317,285
Total expenses	\$ 3,846,380	\$ 291,520	\$ (34,985)	\$ 4,102,915
Net ordinary income	\$ (1,766,097)	\$ (16,020)	\$ 34,441	\$ (1,747,676)
Other income (expense):				
Transfers in - L&W - operations	1,500,000	-	-	1,500,000
Transfers in - L&W - ambulance fee	90,000	-	-	90,000
Transfers in - L&W - clean-up fees	-	3,041	-	3,041
Transfers in - other	276	600	17,539	18,415
Transfers out	-	(50,000)	(40,000)	(90,000)
Total other income (expense)	\$ 1,590,276	\$ (46,359)	\$ (22,461)	\$ 1,521,456
Net income	\$ (175,821)	\$ (62,379)	\$ 11,980	\$ (226,220)

CITY OF WATONGA, OKLAHOMA

Light & Water

Fiscal Year 2022 / 2023 Annual Budget

BUDGET SUMMARY

	2021 / 2022 Approved Budget	Approved February Amendments	Proposed June Amendments	2022 / 2023 Revised Budget
<u>Revenues:</u>				
Electricity collections	\$ 5,178,062	\$ 400,000	\$ -	\$ 5,578,062
Sewer collections	179,792	-	-	179,792
Garbage collections	449,287	-	-	449,287
Water collections	532,627	15,000	20,000	567,627
Ambulance fees	90,000	-	-	90,000
Miscellaneous collections	15,000	15,000	-	30,000
Penalty	65,000	5,000	-	70,000
Reconnect fees	10,000	-	1,500	11,500
OG&E franchise payment	6,500	1,500	-	8,000
Interest income	2,000	25,000	27,000	54,000
Capital Improvement fees	157,248	-	6,000	163,248
Water project loan/grant	2,500,000	-	-	2,500,000
CDBG Sewer Grant	-	105,000	198,975	303,975
Transfers in	-	-	16,000	16,000
Total revenues	\$ 9,185,516	\$ 566,500	\$ 269,475	\$ 10,021,491
<u>Expenses:</u>				
Electric expenses	\$ 3,221,344	\$ 319,077	\$ -	\$ 3,540,421
Water expenses	2,946,644	(40,000)	(49,000)	2,857,644
Sewer/Disposal expenses	516,288	155,000	293,470	964,758
Garbage expenses	447,961	(172,361)	45,000	320,600
Administration expenses	285,989	3,643	(19,995)	269,637
Transfers out - operations GF	1,500,000	-	-	1,500,000
Transfers out - ambulance fees	90,000	-	-	90,000
Transfers out - other	-	3,041	-	3,041
Total expenses	\$ 9,008,226	\$ 268,400	\$ 269,475	\$ 9,546,101
Net income	\$ 177,290	\$ 298,100	\$ -	\$ 475,390

CITY OF WATONGA, OKLAHOMA
Public Works Authority
Fiscal Year 2022 / 2023 Annual Budget

BUDGET SUMMARY

	2022 / 2023 Approved Budget	Proposed February Amendments	Proposed June Amendments	2022 / 2023 Revised Budget
<u>Revenues:</u>				
Hanger Rent	\$ 13,367	\$ -	\$ (1,000)	\$ 12,367
Airport fuel sales	44,900	(20,000)	3,000	27,900
Grants	1,933,808	451,034	-	2,384,842
Interest income	26	3,000	1,000	4,026
Miscellaneous Revenue	-	50	675	725
Total revenues	\$ 1,992,101	\$ 434,084	\$ 3,675	\$ 2,429,860
<u>Expenses:</u>				
Materials and supplies	\$ 30,000	\$ -	\$ 15,000	\$ 45,000
Other services and charges	8,000	-	-	8,000
Capital Outlay	1,954,101	430,741	-	2,384,842
Total expenses	\$ 1,992,101	\$ 430,741	\$ 15,000	\$ 2,437,842
Net income	\$ -	\$ 3,343	\$ (11,325)	\$ (7,982)

CITY OF WATONGA, OKLAHOMA

Sales Tax Fund

Fiscal Year 2022 / 2023 Annual Budget

BUDGET SUMMARY

	2022 / 2023 Approved Budget	Proposed February Amendments	Proposed June Amendments	2022 / 2023 Revised Budget
Revenues:				
Sales tax	\$ 211,057	\$ 50,000	\$ (24,120)	\$ 236,937
Interest Income	266	400	550	1,216
Transfers in	-	-	40,000	40,000
Total revenues	\$ 211,323	\$ 50,400	\$ 16,430	\$ 278,153
Expenses:				
Capital Outlay				
General Government	\$ 52,000	\$ (2,000)	\$ -	\$ 50,000
Police Department	22,000	(20,000)	-	2,000
Fire Department	65,000	-	-	65,000
Code Department	80,000	-	1,900	81,900
Total Capital Outlay	\$ 219,000	\$ (22,000)	\$ 1,900	\$ 198,900
Debt Service				
Principal payments	\$ 8,406	\$ -	\$ -	\$ 8,406
Interest payments	7,896	-	-	7,896
Total Debt Service	\$ 16,302	\$ -	\$ -	\$ 16,302
Transfers out	\$ -	\$ 270	\$ 3,000	\$ 3,270
Total expenses	\$ 235,302	\$ (21,730)	\$ 4,900	\$ 218,472
Net income	\$ (23,979)	\$ 72,130	\$ 11,530	\$ 59,681

CITY OF WATONGA, OKLAHOMA

Street & Alley Fund

Fiscal Year 2022 / 2023 Annual Budget

BUDGET SUMMARY

	2022 / 2023 Approved Budget	Approved February Amendments	Proposed June Amendments	2022 / 2023 Revised Budget
<u>Revenues:</u>				
Misc Revenue - Street & Alley	\$ 15,000	\$ (10,000)	\$ (4,000)	\$ 1,000
Auto License Tax	19,844	-	(3,000)	16,844
Gasoline Tax	4,479	-	185	4,664
Interest Income	118	118	150	386
Total revenues	\$ 39,441	\$ (9,882)	\$ (6,665)	\$ 22,894
<u>Expenses:</u>				
Materials and supplies	\$ -	\$ 2,000	\$ 14,400	\$ 16,400
Other services and charges	-	2,000	(1,000)	1,000
Transfers out	-	-	-	-
Total expenses	\$ -	\$ 4,000	\$ 13,400	\$ 17,400
Net income	\$ 39,441	\$ (13,882)	\$ (20,065)	\$ 5,494

CITY OF WATONGA, OKLAHOMA

Hospital Special Revenue

Fiscal Year 2022 / 2023 Annual Budget

BUDGET SUMMARY

	2022 / 2023 Approved Budget	Approved February Amendments	Proposed June Amendments	2022 / 2023 Revised Budget
<u>Revenues:</u>				
Sales Tax	\$ 790,226	\$ 200,000	\$ (42,479)	\$ 947,747
Total revenues	\$ 790,226	\$ 200,000	\$ (42,479)	\$ 947,747
<u>Expenses:</u>				
Other services and charges	\$ 789,950	\$ 199,670	\$ (42,629)	\$ 946,991
Transfers out	276	330	150	756
Total expenses	\$ 790,226	\$ 200,000	\$ (42,479)	\$ 947,747
Net income	\$ -	\$ -	\$ -	\$ -

CITY OF WATONGA, OKLAHOMA

Hospital Sinking Fund

Fiscal Year 2022 / 2023 Annual Budget

BUDGET SUMMARY

	2022 / 2023 Approved Budget	Approved February Amendments	Proposed June Amendments	2022 / 2023 Revised Budget
<u>Revenues:</u>				
AD Valorem Tax Collections	\$ 119,177	\$ -	\$ -	\$ 119,177
Interest Income	75	25	200	300
Total revenues	\$ 119,252	\$ 25	\$ 200	\$ 119,477
<u>Expenses:</u>				
Other services and charges	\$ 600	\$ -	\$ -	\$ 600
Principal Payments	90,000	-	-	90,000
Interest Payments	25,965	-	7,785	33,750
Total expenses	\$ 116,565	\$ -	\$ 7,785	\$ 124,350
Net income	\$ 2,687	\$ 25	\$ (7,585)	\$ (4,873)

CITY OF WATONGA, OKLAHOMA

Grant Fund

Fiscal Year 2022 / 2023 Annual Budget

BUDGET SUMMARY

	2022 / 2023 Approved Budget	Approved February Amendments	Proposed June Amendments	2022 / 2023 Revised Budget
<u>Revenues:</u>				
Fire Department Grant Revenue	\$ 4,000	\$ 6,053	\$ -	\$ 10,053
NODA Grant	-	8,666	-	8,666
ARPA Funds	248,098	2,351	-	250,449
FEMA Reimbursements	-	3,527	-	3,527
Other Revenues	2,000	4,000	18,062	24,062
Total revenues	\$ 254,098	\$ 24,597	\$ 18,062	\$ 296,757
<u>Expenses:</u>				
Materials and supplies	\$ 1,000	\$ -	\$ -	\$ 1,000
Other services and charges	1,000	-	-	1,000
Capital Outlay	252,098	11,351	-	263,449
Transfers out	-	-	25,000	25,000
Total expenses	\$ 254,098	\$ 11,351	\$ 25,000	\$ 290,449
Net income	\$ -	\$ 13,246	\$ (6,938)	\$ 6,308

CITY OF WATONGA, OKLAHOMA

Library Special Revenue Fund

Fiscal Year 2022 / 2023 Annual Budget

BUDGET SUMMARY

	2022 / 2023 Approved Budget	Approved February Amendments	Proposed June Amendments	2022 / 2023 Revised Budget
<u>Revenues:</u>				
Grant Revenues	\$ 5,500	\$ 2,550	\$ -	\$ 8,050
Total revenues	\$ 5,500	\$ 2,550	\$ -	\$ 8,050
<u>Expenses:</u>				
Materials and supplies	\$ 250	\$ -	\$ -	\$ 250
Other services and charges	250	2,550	(389)	2,411
Capital Outlay	5,000	-	(5,000)	-
Transfers out	-	-	5,389	5,389
Total expenses	\$ 5,500	\$ 2,550	\$ -	\$ 8,050
Net income	\$ -	\$ -	\$ -	\$ -

CITY OF WATONGA, OKLAHOMA
Watonga Economic Development Authority
Fiscal Year 2022 / 2023 Annual Budget

BUDGET SUMMARY

	2022 / 2023 Approved Budget	Approved February Amendments	Proposed June Amendments	2022 / 2023 Revised Budget
<u>Revenues:</u>				
Donations/Miscellaneous	\$ 25,000	\$ -	\$ 4,500	\$ 29,500
Cheese Festival	-	59,671	4,018	63,689
Transfers In	50,000	-	-	50,000
Total revenues	\$ 75,000	\$ 59,671	\$ 8,518	\$ 143,189
<u>Expenses:</u>				
Materials and supplies	\$ 500	\$ -	\$ 1,000	\$ 1,500
Other services and charges	27,000	-	-	27,000
Cheese Festival expenses	-	59,671	4,018	63,689
Total expenses	\$ 27,500	\$ 59,671	\$ 5,018	\$ 92,189
 Net income	 \$ 47,500	 \$ -	 \$ 3,500	 \$ 51,000