

# CITY OF WATONGA, OKLAHOMA

Fiscal Year 2024 / 2025 Annual Budget

## BUDGET MEMO

May 21, 2024

The 2024/2025 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 loss between all funds of about <\$730,914>. Should the City collect recurring sales, use & other tax revenues in the General Fund at 100% of current year projection, this would represent ~\$120,052 in additional revenues.
- The budget includes the utility rate increases approved in Ordinance 688 on March 19, 2024. The utility rate increases are expected to generate ~\$705,000 in additional revenues to bring rates in line with current obligations necessitated by the current water and sewer projects. The rates will continually be monitored 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 \$86,378. This has been absorbed by realigning overall operations cost to allow for this increase. The budget includes 1 full time vacant positions and 12 part-time, costing approximately \$199,412. 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 \$394,000. The budget also includes Retirement contribution expense for the City and is budgeted at 8.59%. The City cost for employee life insurance is \$15,647 annually.
- Proposed Capital requests are detailed in the budget totaling \$14,997,393

|                           | <u>Capital Outlay</u> | <u>Funding source</u>                  |
|---------------------------|-----------------------|--|
| General Government        | \$ 681,000            | Operations & Sales tax fund            |
| Police Department         | 22,851                | Sales tax fund                         |
| Fire Department           | 165,851               | Operations, sales tax fund, grant fund |
| EMS Department            | 22,851                | Sales tax fund                         |
| Street Department         | 232,000               | General Fd 140K; Street & Alley Fd 92K |
| Library Department        | 5,000                 | Library Grant funds                    |
| Park Department           | 12,000                | Operations                             |
| Electric Department       | 60,000                | Operations                             |
| Water Department          | 6,800,000             | Loan proceeds                          |
| Sewer/Disposal Department | 6,825,000             | Loan proceeds                          |
| L&W Administration        | 150,000               | Light & Water operations               |
| PWA Fund                  | 20,840                | Operations                             |

TOTAL CAPITAL OUTLAY \$ 14,997,393

● Continued debt service & lease payments include:

|                                |                   |                        |
|--------------------------------|-------------------|------------------------|
| 2012 GO Hospital Funding Bonds | \$ 110,970        | Hospital Sinking Fund  |
| City Hall Capital Lease        | 32,604            | 1/2 Sales Tax, 1/2 L&W |
| Water project loan             | 404,426           | Light & Water Fund     |
|                                | <u>\$ 548,000</u> |                        |

- Personnel costs represent approximately 72% of the General Fund budget excluding transfers and capital outlay a 3% decrease from the prior year budget; 21% of the L&W budget, excluding the cost of electricity, transfers, and capital outlay, a .24% increase from the prior year.
- As of March 31, 2024, the municipality had 260 and 193 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, 2024.
- 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 2024 / 2025 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 2024 / 2025 budget will be considered at a public hearing on Tuesday, May 21st, 2024 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 2024/2025 Annual Budget

|                                      | BUDGET SUMMARY                      |                      |                        |                       |                     |                     |
|--------------------------------------|-------------------------------------|----------------------|------------------------|-----------------------|---------------------|---------------------|
|                                      | BEGINNING<br>BALANCE<br>(Estimates) | REVENUES             | EXPENSES               | TRANSFERS             | Net Change          | ENDING<br>BALANCE   |
| <b>GENERAL FUND</b>                  | <b>\$ 2,811,904</b>                 | <b>\$ 2,937,021</b>  | <b>\$ (4,088,320)</b>  | <b>\$ 1,031,000</b>   | <b>\$ (120,299)</b> | <b>\$ 2,691,605</b> |
| <hr/>                                |                                     |                      |                        |                       |                     |                     |
| <b>ENTERPRISE FUNDS</b>              |                                     |                      |                        |                       |                     |                     |
| Light and Water Fund                 | \$ 2,970,120                        | \$ 20,163,979        | \$ (19,357,588)        | \$ (1,080,000)        | \$ (273,609)        | \$ 2,696,511        |
| Public Works Authority               | \$ 248,197                          | \$ 92,834            | \$ (88,840)            | \$ -                  | \$ 3,994            | \$ 252,191          |
| Watonga Economic Development Auth    | \$ 165,836                          | \$ 50,000            | \$ (80,000)            | \$ 50,000             | \$ 20,000           | \$ 185,836          |
| <b>TOTAL ENTERPRISE FUNDS</b>        | <b>\$ 3,384,153</b>                 | <b>\$ 20,306,813</b> | <b>\$ (19,526,428)</b> | <b>\$ (1,030,000)</b> | <b>\$ (249,615)</b> | <b>\$ 3,134,538</b> |
| <hr/>                                |                                     |                      |                        |                       |                     |                     |
| <b>CAPITAL PROJECTS FUND</b>         |                                     |                      |                        |                       |                     |                     |
| Sales Tax (Capital Improvement) Fund | \$ 501,705                          | \$ 535,409           | \$ (809,855)           | \$ -                  | \$ (274,446)        | \$ 227,259          |
| <hr/>                                |                                     |                      |                        |                       |                     |                     |
| <b>SPECIAL REVENUE FUNDS</b>         |                                     |                      |                        |                       |                     |                     |
| Street and Alley Fund                | \$ 145,527                          | \$ 22,120            | \$ (92,000)            | \$ -                  | \$ (69,880)         | \$ 75,647           |
| Hospital Special Revenue             | -                                   | 779,883              | (778,883)              | (1,000)               | -                   | -                   |
| Hospital Sinking Fund                | 119,594                             | 92,896               | (111,570)              | -                     | (18,674)            | \$ 100,920          |
| Grant Fund                           | 54,752                              | 8,000                | (6,000)                | -                     | 2,000               | \$ 56,752           |
| Library Special Revenue              | -                                   | 5,500                | (5,500)                | -                     | -                   | \$ -                |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>   | <b>\$ 319,873</b>                   | <b>\$ 908,399</b>    | <b>\$ (993,953)</b>    | <b>\$ (1,000)</b>     | <b>\$ (86,554)</b>  | <b>\$ 233,319</b>   |
| <hr/>                                |                                     |                      |                        |                       |                     |                     |
| <b>GRAND TOTAL ALL FUNDS</b>         | <b>\$ 7,017,636</b>                 | <b>\$ 24,687,642</b> | <b>\$ (25,418,556)</b> | <b>\$ -</b>           | <b>\$ (730,914)</b> | <b>\$ 6,286,721</b> |

FOR:

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**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

|   | Actual<br>Fiscal Year<br>2022-2023 | Approved<br>Budget<br>Fiscal Year<br>2023-2024 | Estimated/<br>Actual<br>Fiscal Year<br>2023-2024 | Proposed<br>Budget<br>Fiscal Year<br>2024-2025 |
|---|------------------------------------|--|--|--|
| BEGINNING BALANCE                               | \$ 2,216,459                       | \$ 2,520,670                                   | \$ 2,543,831                                     | \$ 2,811,904                                   |
| <b>REVENUE SUMMARY</b>                          |                                    |  |  |  |
| Sales Tax Receipts                              | \$ 1,192,611                       | \$ 1,656,216                                   | \$ 1,778,264                                     | \$ 1,670,438                                   |
| Other Tax Receipts                              | 484,923                            | 112,729  | 122,259  | 110,033  |
| Other Services Receipts                         | 366,057                            | 214,561  | 224,327  | 215,500  |
| Court Receipts                                  | 33,631                             | 30,050   | 32,057   | 50,050   |
| Intergovernmental                               | 240,997                            | 277,299  | 356,049  | 375,000  |
| Miscellaneous Receipts                          | 25,238                             | 349,000  | 366,243  | 366,000  |
| Ambulance collections                           | 99,175                             | 100,987  | 163,295  | 150,000  |
| Transfers In L&W                                | 1,500,000                          | 1,500,000                                      | 1,350,000  | 1,500,000                                      |
| Transfers In L&W- ambulance fee                 | 91,046                             | 7,589  | 7,589  | -  |
| Transfers In - other                            | 19,254                             | 13,184   | 1,735  | 1,000  |
| Total General Fund Revenues                     | \$ 4,052,932                       | \$ 4,261,615                                   | \$ 4,413,402                                     | \$ 4,438,021                                   |
| <b>General Fund Revenues &amp; Beg. Balance</b> | <b>\$ 6,269,391</b>                | <b>\$ 6,782,285</b>                            | <b>\$ 6,957,233</b>                              | <b>\$ 7,249,925</b>                            |

**EXPENDITURE SUMMARY**

**General Government:**

|                        |            |            |            |            |
|------------------------|------------|------------|------------|------------|
| General Government:    |            |            |            |            |
| Personal services      | \$ 242,064 | \$ 332,049 | \$ 282,229 | \$ 244,960 |
| Materials & supplies   | 38,325     | 30,000     | 10,352     | 30,000     |
| Other services/charges | 459,575    | 480,000    | 508,593    | 545,000    |
| Capital outlay         | 18,799     | -          | 34,794     | 70,000     |

|                                |            |            |            |            |
|--------------------------------|------------|------------|------------|------------|
| Sub-Total - General Government | \$ 758,763 | \$ 842,049 | \$ 835,968 | \$ 889,960 |
|--------------------------------|------------|------------|------------|------------|

**Managerial:**

|                   |            |            |            |            |
|-------------------|------------|------------|------------|------------|
| Personal services | \$ 122,945 | \$ 132,089 | \$ 126,472 | \$ 126,135 |
| Amendments        | -          | -          | -          | -          |

|                        |            |            |            |            |
|------------------------|------------|------------|------------|------------|
| Sub-Total - Managerial | \$ 122,945 | \$ 132,089 | \$ 126,472 | \$ 126,135 |
|------------------------|------------|------------|------------|------------|

**City Clerk:**

|                      |          |      |      |      |
|----------------------|----------|------|------|------|
| Personal services    | \$ 8,245 | \$ - | \$ - | \$ - |
| Materials & supplies | 32       | -    | -    | -    |

|                        |          |      |      |      |
|------------------------|----------|------|------|------|
| Sub-Total - City Clerk | \$ 8,277 | \$ - | \$ - | \$ - |
|------------------------|----------|------|------|------|

**City Treasurer:**

|                   |           |           |           |           |
|-------------------|-----------|-----------|-----------|-----------|
| Personal services | \$ 20,221 | \$ 26,472 | \$ 28,197 | \$ 51,128 |
|-------------------|-----------|-----------|-----------|-----------|

|                            |           |           |           |           |
|----------------------------|-----------|-----------|-----------|-----------|
| Sub-Total - City Treasurer | \$ 20,221 | \$ 26,472 | \$ 28,197 | \$ 51,128 |
|----------------------------|-----------|-----------|-----------|-----------|

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

|  | Actual<br>Fiscal Year<br>2022-2023 | Approved<br>Budget<br>Fiscal Year<br>2023-2024 | Estimated/<br>Actual<br>Fiscal Year<br>2023-2024 | Proposed<br>Budget<br>Fiscal Year<br>2024-2025 |
|--|------------------------------------|--|--|--|
| <b>EXPENDITURE SUMMARY (continued)</b>           |                                    |  |  |  |
| City Attorney:                                   |                                    |  |  |  |
| Other services/charges                           | 53,426                             | 60,000   | 59,716   | 50,000   |
| Sub-Total - City Attorney                        | \$ 53,426                          | \$ 60,000                                      | \$ 59,716  | \$ 50,000                                      |
| <b>Total for General Government Expenditures</b> | <b>\$ 963,632</b>                  | <b>\$ 1,060,610</b>                            | <b>\$ 1,050,353</b>                              | <b>\$ 1,117,223</b>                            |
| <b>Public Safety and Judiciary:</b>              |                                    |  |  |  |
| Municipal Court                                  |                                    |  |  |  |
| Personal services                                | \$ 1,262                           | \$ -   | \$ -   | \$ -   |
| Materials & supplies                             | 800                                | 1,000  | -  | -  |
| Other services/charges                           | 12,947                             | 24,000   | 22,699   | 24,000   |
| Capital outlay                                   | 2,133                              | -  | -  | -  |
| Sub-Total - Municipal Court                      | \$ 17,142                          | \$ 25,000                                      | \$ 22,699  | \$ 24,000                                      |
| Police   |                                    |  |  |  |
| Personal services                                | \$ 496,937                         | \$ 602,281                                     | \$ 501,526                                       | \$ 659,017                                     |
| Materials & supplies                             | 53,970                             | 35,000   | 59,452   | 34,000   |
| Other services/charges                           | 95,530                             | 85,000   | 71,255   | 66,000   |
| Capital outlay                                   | 26,700                             | -  | 8,183  | -  |
| Sub-Total - Police                               | \$ 673,137                         | \$ 722,281                                     | \$ 640,416                                       | \$ 759,017                                     |
| Fire   |                                    |  |  |  |
| Personal services                                | \$ 298,998                         | \$ 318,061                                     | \$ 274,609                                       | \$ 348,055                                     |
| Materials & supplies                             | 41,174                             | 30,000   | 29,936   | 30,000   |
| Other services/charges                           | 31,621                             | 35,000   | 27,816   | 35,000   |
| Capital outlay                                   | 14,937                             | -  | -  | 25,000   |
| Sub-Total - Fire                                 | \$ 386,730                         | \$ 383,061                                     | \$ 332,361                                       | \$ 438,055                                     |
| EMS  |                                    |  |  |  |
| Personal services                                | \$ 380,417                         | \$ 447,650                                     | \$ 408,091                                       | \$ 491,637                                     |
| Materials & supplies                             | 35,691                             | 30,700   | 33,060   | 53,000   |
| Other services/charges                           | 14,481                             | 15,300   | 12,605   | 7,000  |
| Capital outlay                                   | 5,640                              | -  | -  | -  |
| Sub-total EMS                                    | \$ 436,229                         | \$ 493,650                                     | \$ 453,756                                       | \$ 551,637                                     |
| Code Enforcement                                 |                                    |  |  |  |
| Personal services                                | \$ 85,090                          | \$ 69,025                                      | \$ 65,739  | \$ 66,023                                      |
| Materials & supplies                             | 4,326                              | 4,000  | 2,220  | 4,000  |
| Other services/charges                           | 2,235                              | 21,000   | 7,589  | 26,000   |
| Capital outlay                                   | 905                                | -  | -  | -  |
| Sub-total Code Enforcement                       | \$ 92,556                          | \$ 94,025                                      | \$ 75,548  | \$ 96,023                                      |
| <b>Total for Public Safety and Judiciary</b>     | <b>\$ 1,605,794</b>                | <b>\$ 1,718,017</b>                            | <b>\$ 1,524,780</b>                              | <b>\$ 1,868,732</b>                            |

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

|   | Actual<br>Fiscal Year<br>2022-2023 | Approved<br>Budget<br>Fiscal Year<br>2023-2024 | Estimated/<br>Actual<br>Fiscal Year<br>2023-2024 | Proposed<br>Budget<br>Fiscal Year<br>2024-2025 |
|---|------------------------------------|--|--|--|
| <b>EXPENDITURE SUMMARY (continued)</b>  |                                    |  |  |  |
| <b>Transportation</b>                   |                                    |  |  |  |
| <b>Street</b>                           |                                    |  |  |  |
| Personal services                       | \$ 348,903                         | \$ 362,730                                     | \$ 271,567                                       | \$ 354,255                                     |
| Materials & supplies                    | 33,934                             | 30,000   | 26,875   | 30,000   |
| Other services/charges                  | 4,200                              | 30,000   | 11,594   | 15,000   |
| Capital outlay                          | 77,402                             | 140,000  | 45,000   | 140,000  |
| <b>Sub-Total - Street</b>               | <b>\$ 464,439</b>                  | <b>\$ 562,730</b>                              | <b>\$ 355,036</b>                                | <b>\$ 539,255</b>                              |
| <b>Total Transportation</b>             | <b>\$ 464,439</b>                  | <b>\$ 562,730</b>                              | <b>\$ 355,036</b>                                | <b>\$ 539,255</b>                              |
| <b>Culture and recreation</b>           |                                    |  |  |  |
| <b>Library:</b>                         |                                    |  |  |  |
| Personal services                       | \$ 192,117                         | \$ 214,421                                     | \$ 196,948                                       | \$ 189,177                                     |
| Materials & supplies                    | 40,351                             | 30,000   | 22,227   | 30,000   |
| Other services/charges                  | 6,725                              | 17,978   | 11,471   | 25,000   |
| Capital outlay                          | 42,808                             | 7,022  | 9,363  | -  |
| <b>Sub-Total - Library</b>              | <b>\$ 282,001</b>                  | <b>\$ 269,421</b>                              | <b>\$ 240,009</b>                                | <b>\$ 244,177</b>                              |
| <b>Park</b>                             |                                    |  |  |  |
| Personal services                       | \$ 220,619                         | \$ 216,212                                     | \$ 205,502                                       | \$ 216,933                                     |
| Materials & supplies                    | 24,795                             | 30,000   | 12,601   | 30,000   |
| Other services/charges                  | 2,751                              | 8,000  | 2,831  | 5,000  |
| Capital outlay                          | 12,876                             | -  | -  | 12,000   |
| <b>Sub-Total - Park</b>                 | <b>\$ 261,041</b>                  | <b>\$ 254,212</b>                              | <b>\$ 220,934</b>                                | <b>\$ 263,933</b>                              |
| <b>Total for Culture and recreation</b> | <b>\$ 543,042</b>                  | <b>\$ 523,633</b>                              | <b>\$ 460,943</b>                                | <b>\$ 508,110</b>                              |
| <b>Public Services</b>                  |                                    |  |  |  |
| <b>Airport:</b>                         |                                    |  |  |  |
| Other services/charges                  | 53,967                             | 50,000   | 34,761   | 55,000   |
| <b>Sub-Total - Airport</b>              | <b>\$ 53,967</b>                   | <b>\$ 50,000</b>                               | <b>\$ 34,761</b>                                 | <b>\$ 55,000</b>                               |
| <b>Total for Public Services</b>        | <b>\$ 53,967</b>                   | <b>\$ 50,000</b>                               | <b>\$ 34,761</b>                                 | <b>\$ 55,000</b>                               |
| <b>Total - Transfers Out</b>            | <b>\$ 94,686</b>                   | <b>\$ 416,025</b>                              | <b>\$ 439,733</b>                                | <b>\$ 470,000</b>                              |
| <b>Total General Fund Expenditures</b>  | <b>\$ 3,725,560</b>                | <b>\$ 4,331,015</b>                            | <b>\$ 3,865,606</b>                              | <b>\$ 4,558,320</b>                            |
| <b>Net Income</b>                       | <b>\$ 327,372</b>                  | <b>\$ (69,400)</b>                             | <b>\$ 547,796</b>                                | <b>\$ (120,299)</b>                            |
| <b>Ending Balance</b>                   | <b>\$ 2,543,831</b>                | <b>\$ 2,451,270</b>                            | <b>\$ 3,091,627</b>                              | <b>\$ 2,691,605</b>                            |

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

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

|   | Actual<br>Fiscal Year<br>2022-2023 | Approved<br>Budget<br>Fiscal Year<br>2023-2024 | Estimated/<br>Actual<br>Fiscal Year<br>2023-2024 | Proposed<br>Budget<br>Fiscal Year<br>2024-2025 |
|---|------------------------------------|--|--|--|
| BEGINNING BALANCE                               | \$ 2,726,362                       | \$ 3,599,875                                   | \$ 3,575,908                                     | \$ 2,970,120                                   |
| <b>REVENUE SUMMARY</b>                          |                                    |  |  |  |
| Electric sales                                  | \$ 5,374,435                       | \$ 4,889,536                                   | \$ 4,296,929                                     | \$ 4,425,837                                   |
| Capital Improvements \$3.00 per meter           | 50,003                             | 18   | 7  | -  |
| Water sales                                     | 575,353                            | 660,152  | 635,900  | 728,106  |
| Capital Improvements \$3.00 per meter           | 57,720                             | -  | 6  | -  |
| Sewer   | 200,360                            | 276,667  | 270,379  | 620,000  |
| Capital Improvements \$3.00 per meter           | 56,406                             | -  | 6  | -  |
| Garbage   | 460,320                            | 483,682  | 487,476  | 543,536  |
| Surcharge - cleanup \$2.00 per meter            | 5                                  | -  | -  | -  |
| Reconnect Fees                                  | 11,625                             | 10,000   | 14,092   | 10,000   |
| Ambulance Fee                                   | 91,065                             | -  | 12   | -  |
| OG&E franchise pymt                             | 6,959                              | 6,500  | 6,524  | 6,500  |
| Penalties                                       | 70,112                             | 65,000   | 59,421   | 65,000   |
| Grants  | 476,200                            | -  | -  | -  |
| Interest income                                 | 64,066                             | 102,000  | 117,883  | 110,000  |
| Miscellaneous                                   | 27,939                             | 15,000   | 12,829   | 15,000   |
| Clearing Acct Credit Cards etc                  | 13,713                             | -  | 15,088   | 15,000   |
| Water project loan/grant                        | -                                  | 14,000,000                                     | -  | 13,600,000                                     |
| Transfer in- 1 cent sales tax                   | -                                  | 366,025  | 358,009  | 420,000  |
| Transfer in- ARPA funds                         | -                                  | 498,548  | 498,548  | -  |
| Transfer in - Meter                             | -                                  | -  | 25,637   | 25,000   |
| Total NCUA Fund Revenues                        | \$ 7,536,281                       | \$ 21,373,128                                  | \$ 6,798,746                                     | \$ 20,583,979                                  |
| <b>L&amp;W Revenues &amp; Beginning Balance</b> | <b>\$ 10,262,643</b>               | <b>\$ 24,973,003</b>                           | <b>\$ 10,374,654</b>                             | <b>\$ 23,554,099</b>                           |

**EXPENDITURE SUMMARY**

|                                 |              |              |              |              |
|---------------------------------|--------------|--------------|--------------|--------------|
| <b>Electric Department:</b>     |              |              |              |              |
| Personal services               | \$ 110,299   | \$ 131,461   | \$ 110,098   | \$ 129,410   |
| Materials & supplies            | 2,803,021    | 2,283,685    | 2,343,163    | 2,785,000    |
| Other services/charges          | 76,119       | 85,000       | 81,192       | 85,000       |
| Capital Outlay                  | 61,955       | 54,165       | 64,165       | 60,000       |
| Sub-Total - Electric Department | \$ 3,051,394 | \$ 2,554,311 | \$ 2,598,618 | \$ 3,059,410 |

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

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

|                                 | Actual<br>Fiscal Year<br>2022-2023 | Approved<br>Budget<br>Fiscal Year<br>2023-2024 | Estimated/<br>Actual<br>Fiscal Year<br>2023-2024 | Proposed<br>Budget<br>Fiscal Year<br>2024-2025 |
|---------------------------------|------------------------------------|--|--|--|
| Water Department:               |                                    |  |  |  |
| Personal services               | \$ 110,560                         | \$ 122,088                                     | \$ 93,506  | \$ 127,843                                     |
| Materials & supplies            | 74,677                             | 90,000   | 41,255   | 120,000  |
| Other services/charges          | 83,670                             | 10,000   | 11,138   | 10,000   |
| Debt service- OWRB FAP          | -                                  | 777,800  | 250,738  | 404,426  |
| Capital Outlay                  | 123,233                            | 6,000,000                                      | 697,965  | 6,800,000                                      |
| Sub-Total - Water Department    | \$ 392,140                         | \$ 6,999,888                                   | \$ 1,094,602                                     | \$ 7,462,269                                   |
| EXPENDITURE SUMMARY (continued) |                                    |  |  |  |
| Sewer/Disposal                  |                                    |  |  |  |
| Personal services               | \$ 171,793                         | \$ 151,526                                     | \$ 141,050                                       | \$ 161,891                                     |
| Materials & supplies            | 96,726                             | 85,000   | 63,722   | 70,000   |
| Other services/charges          | 5,552                              | 5,000  | 9,668  | 30,000   |
| Debt service- OWRB FAP          | -                                  | -  | 250,738  | 404,426  |
| Capital Outlay                  | 768,163                            | 8,000,000                                      | 590,414  | 6,825,000                                      |
| Sub-Total - Sewer               | \$ 1,042,234                       | \$ 8,241,526                                   | \$ 1,055,592                                     | \$ 7,491,317                                   |
| Garbage:                        |                                    |  |  |  |
| Personal services               | \$ (7,255)                         | \$ -   | \$ -   | \$ -   |
| Materials & supplies            | 13,406                             | -  | -  | -  |
| Other services/charges          | 306,099                            | 520,000  | 399,319  | 640,000  |
| Sub-Total - Garbage Plant       | \$ 312,250                         | \$ 520,000                                     | \$ 399,319                                       | \$ 640,000                                     |
| Administration:                 |                                    |  |  |  |
| Personal services               | \$ 106,845                         | \$ 132,358                                     | \$ 124,616                                       | \$ 133,290                                     |
| Materials & supplies            | 25,517                             | 5,000  | 21,712   | 5,000  |
| Other services/charges          | 55,073                             | 420,000  | 302,156  | 400,000  |
| Debt service- City Hall         | -                                  | 16,302   | 16,302   | 16,302   |
| Capital Outlay                  | 28,193                             | 210,000  | -  | 150,000  |
| Sub-Total - Administration      | \$ 215,628                         | \$ 783,660                                     | \$ 464,786                                       | \$ 704,592                                     |
| TOTAL L&W FUND EXPENDITURES     | \$ 5,013,646                       | \$ 19,099,385                                  | \$ 5,612,917                                     | \$ 19,357,588                                  |
| NET OPERATING INCOME            | \$ 2,522,635                       | \$ 2,273,743                                   | \$ 1,185,829                                     | \$ 1,226,391                                   |

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

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

|                                     | <b>Actual<br/>Fiscal Year<br/>2022-2023</b> | <b>Approved<br/>Budget<br/>Fiscal Year<br/>2023-2024</b> | <b>Estimated/<br/>Actual<br/>Fiscal Year<br/>2023-2024</b> | <b>Proposed<br/>Budget<br/>Fiscal Year<br/>2024-2025</b> |
|-------------------------------------|---|--|--|--|
| <b>Other Outflows:</b>              |   |  |  |  |
| Transfers Out                       | 1,500,000                                   | 1,500,000  | 1,450,000  | 1,500,000  |
| Transfers Out- Ambulance fee        | 91,046                                      | 7,589  | 10,119   | -  |
| Transfers Out- Earth Day fee        | 3,041                                       | -  | -  | -  |
| Transfers Out - Sales Tax Fund      | 32,602                                      | -  | -  | -  |
| Transfers Out - Street & Alley fund | 46,400                                      | -  | -  | -  |
| <b>Sub-Total - Other Outflows</b>   | <b>\$ 1,673,089</b>                         | <b>\$ 1,507,589</b>                                      | <b>\$ 1,460,119</b>  | <b>\$ 1,500,000</b>                                      |
| <b>NET INCOME</b>                   | <b>\$ 849,546</b>                           | <b>\$ 766,154</b>  | <b>\$ (274,290)</b>  | <b>\$ (273,609)</b>                                      |
| <b>Ending Balance</b>               | <b>\$ 3,575,908</b>                         | <b>\$ 4,366,029</b>                                      | <b>\$ 3,301,618</b>  | <b>\$ 2,696,511</b>                                      |



**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

**PWA FUND  
REVENUES & EXPENDITURES**

|                                      | Actual<br>Fiscal Year<br>2022-2023 | Approved<br>Budget<br>Fiscal Year<br>2023-2024 | Estimated/<br>Actual<br>Fiscal Year<br>2023-2024 | Proposed<br>Budget<br>Fiscal Year<br>2024-2025 |
|--------------------------------------|------------------------------------|--|--|--|
| BEGINNING BALANCE                    | \$ 387,909                         | \$ 194,253                                     | \$ 46,475  | \$ 248,197                                     |
| REVENUES                             |                                    |  |  |  |
| Hanger rent                          | \$ 13,030                          | \$ 18,518                                      | \$ 27,013  | \$ 13,507                                      |
| Airport fuel sales                   | 30,782                             | 57,000   | 53,928   | 75,000   |
| Grants                               | 2,019,035                          | 692,530  | 165,091  | -  |
| Interest Income                      | 4,319                              | 3,553  | 4,808  | 4,327  |
| Miscellaneous Income                 | 725                                | -  | -  | -  |
| Total PWA Fund Revenues              | <u>\$ 2,067,891</u>                | <u>\$ 771,601</u>                              | <u>\$ 250,840</u>                                | <u>\$ 92,834</u>                               |
| EXPENDITURES                         |                                    |  |  |  |
| Materials and Supplies               |                                    |  |  |  |
| Jet Fuel Purchases                   | \$ 42,355                          | \$ 30,000                                      | \$ 39,267  | \$ 60,000                                      |
| Materials                            | 879                                | -  | -  | -  |
| Sub-Total Materials and Supplies     | <u>\$ 43,234</u>                   | <u>\$ 30,000</u>                               | <u>\$ 39,267</u>                                 | <u>\$ 60,000</u>                               |
| Other Services and Charges           |                                    |  |  |  |
| Other services and charges           | \$ 1,694                           | \$ 8,000                                       | \$ 2,037   | \$ 8,000                                       |
| Sub-Total Other Services and Charges | <u>\$ 1,694</u>                    | <u>\$ 8,000</u>                                | <u>\$ 2,037</u>                                  | <u>\$ 8,000</u>                                |
| Capital Outlay                       |                                    |  |  |  |
| Capital Outlay                       | \$ 2,364,397                       | \$ 713,370                                     | \$ -   | \$ -   |
| Capital Outlay- Grant Match          | -                                  | -  | 25,538   | 20,840   |
| Sub-Total Capital Outlay             | <u>\$ 2,364,397</u>                | <u>\$ 713,370</u>                              | <u>\$ 25,538</u>                                 | <u>\$ 20,840</u>                               |
| Transfers                            |                                    |  |  |  |
| Transfers In                         | \$ -                               | \$ -   | \$ -   | \$ -   |
| Transfers Out                        | -                                  | -  | -  | -  |
| Sub-Total Transfers                  | <u>\$ -</u>                        | <u>\$ -</u>                                    | <u>\$ -</u>                                      | <u>\$ -</u>                                    |
| Total PWA Fund Expenditures          | <u>\$ 2,409,325</u>                | <u>\$ 751,370</u>                              | <u>\$ 66,842</u>                                 | <u>\$ 88,840</u>                               |
| NET INCOME                           | <u>\$ (341,434)</u>                | <u>\$ 20,231</u>                               | <u>\$ 183,998</u>                                | <u>\$ 3,994</u>                                |
| ENDING BALANCE                       | <u>\$ 46,475</u>                   | <u>\$ 214,484</u>                              | <u>\$ 230,473</u>                                | <u>\$ 252,191</u>                              |

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

**WATONGA ECONOMIC DEVELOPMENT AUTHORITY  
REVENUES & EXPENDITURES**

|  | <b>Actual<br/>Fiscal Year<br/>2022-2023</b> | <b>Approved<br/>Budget<br/>Fiscal Year<br/>2023-2024</b> | <b>Estimated/<br/>Actual<br/>Fiscal Year<br/>2023-2024</b> | <b>Proposed<br/>Budget<br/>Fiscal Year<br/>2024-2025</b> |
|--|---|--|--|--|
| BEGINNING BALANCE                          | \$ 100                                      | \$ 134,627   | \$ 128,565   | \$ 165,836   |
| REVENUES                                   |   |  |  |  |
| Grant Revenues                             | \$ -  | \$ -   | \$ -   | \$ -   |
| Donations/Miscellaneous                    | 32,155                                      | 20,000   | 12,499   | 15,000   |
| Cheese Festival                            | 64,079                                      | 19,704   | 19,554   | 35,000   |
| Sale of Asset                              | -   | 150,000  | 150,000  | -  |
| Total WEDA Fund Revenues                   | <u>\$ 96,234</u>                            | <u>\$ 189,704</u>  | <u>\$ 182,053</u>  | <u>\$ 50,000</u>   |
| EXPENDITURES                               |   |  |  |  |
| Materials and Supplies                     |   |  |  |  |
| Materials and supplies                     | \$ 7,377                                    | \$ 30,500  | \$ 36,312  | \$ -   |
| Sub-Total Materials and Supplies           | <u>\$ 7,377</u>                             | <u>\$ 30,500</u>   | <u>\$ 36,312</u>   | <u>\$ -</u>  |
| Other Services and Charges                 |   |  |  |  |
| Other Events                               | \$ 907                                      | \$ 7,000   | \$ 3,271   | \$ 50,000  |
| Economic Development Beautification Grants | 8,866                                       | 20,000   | 20,000   | 10,000   |
| Cheese Festival Expenses                   | 20  | 15,000   | 14,892   | 20,000   |
| Capital Outlay                             | -   | 161,142  | 129,153  | -  |
| Sub-Total Other Services and Charges       | <u>\$ 9,793</u>                             | <u>\$ 203,142</u>  | <u>\$ 167,316</u>  | <u>\$ 80,000</u>   |
| Total WEDA Fund Expenditures               | <u>\$ 17,170</u>                            | <u>\$ 233,642</u>  | <u>\$ 203,628</u>  | <u>\$ 80,000</u>   |
| Transfers                                  |   |  |  |  |
| Transfers In                               | 50,000                                      | 50,000   | 50,000   | 50,000   |
| Sub-Total Transfers                        | <u>\$ 50,000</u>                            | <u>\$ 50,000</u>   | <u>\$ 50,000</u>   | <u>\$ 50,000</u>   |
| NET INCOME                                 | \$ 129,064                                  | \$ 6,062   | \$ 28,425  | \$ 20,000  |
| ENDING BALANCE                             | <u><u>\$ 128,565</u></u>                    | <u><u>\$ 140,689</u></u>                                 | <u><u>\$ 156,990</u></u>                                   | <u><u>\$ 185,836</u></u>                                 |

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

**SALES TAX FUND  
REVENUES & EXPENDITURES**

|   | Actual<br>Fiscal Year<br>2022-2023 | Approved<br>Budget<br>Fiscal Year<br>2023-2024 | Estimated/<br>Actual<br>Fiscal Year<br>2023-2024 | Proposed<br>Budget<br>Fiscal Year<br>2024-2025 |
|---|------------------------------------|--|--|--|
| BEGINNING BALANCE                           | \$ 256,829                         | \$ 440,735                                     | \$ 491,408                                       | \$ 501,705                                     |
| REVENUES                                    |                                    |  |  |  |
| Sales tax                                   | \$ 238,522                         | \$ 220,699                                     | \$ 216,634                                       | \$ 194,971                                     |
| Grant fund revenues                         |                                    | -  | -  | 338,000  |
| Interest Income                             | 1,696                              | 2,632  | 2,709  | 2,438  |
| Total Sales Tax Fund Revenues               | <u>\$ 240,218</u>                  | <u>\$ 223,331</u>                              | <u>\$ 219,343</u>                                | <u>\$ 535,409</u>                              |
| EXPENDITURES                                |                                    |  |  |  |
| Materials & Supplies                        |                                    |  |  |  |
| Materials & supplies                        | \$ 2,696                           | \$ -   | \$ -   | \$ -   |
| Sub-Total Materials & Supplies              | <u>\$ 2,696</u>                    | <u>\$ -</u>                                    | <u>\$ -</u>                                      | <u>\$ -</u>                                    |
| Other Services & Charges                    |                                    |  |  |  |
| Other services & charges                    | 10,691                             | -  | 4,267  | -  |
| Sub-Total Other Services & charges          | <u>\$ 10,691</u>                   | <u>\$ -</u>                                    | <u>\$ 4,267</u>                                  | <u>\$ -</u>                                    |
| Debt service                                |                                    |  |  |  |
| Debt service interest - City Hall           | \$ 15,705                          | \$ 15,792                                      | \$ 7,598   | \$ 7,289                                       |
| Debt service principal payments - City Hall | 16,897                             | 16,812   | 8,704  | 9,013  |
| Sub-Total Debt Service                      | <u>\$ 32,602</u>                   | <u>\$ 32,604</u>                               | <u>\$ 16,302</u>                                 | <u>\$ 16,302</u>                               |
| Capital Outlay & Transfers                  |                                    |  |  |  |
| Capital Outlay                              | \$ -                               | \$ -   | \$ -   | \$ -   |
| General Government                          | 8,193                              | 7,680  | -  | 611,000  |
| Police Department                           | 4,606                              | 50,000   | 27,149   | 22,851   |
| Fire Department                             | -                                  | 50,000   | 43,776   | 136,851  |
| EMS Department                              | -                                  | 50,000   | 27,149   | 22,851   |
| Parks Department                            | -                                  | 50,000   | 31,724   | -  |
| Library Department                          | -                                  | 50,000   | -  | -  |
| Code enforcement                            | -                                  | -  | -  | -  |
| Transfers Out                               | 19,267                             | 500  | -  | -  |
| Transfers In                                | (72,416)                           | (56,167)                                       | -  | -  |
| Sub-Total Capital & Transfers               | <u>\$ (40,350)</u>                 | <u>\$ 202,013</u>                              | <u>\$ 129,798</u>                                | <u>\$ 793,553</u>                              |
| Total Sales Tax Fund Expenditures           | <u>\$ 5,639</u>                    | <u>\$ 234,617</u>                              | <u>\$ 150,367</u>                                | <u>\$ 809,855</u>                              |
| NET INCOME                                  | <u>\$ 234,579</u>                  | <u>\$ (11,286)</u>                             | <u>\$ 68,976</u>                                 | <u>\$ (274,446)</u>                            |
| ENDING BALANCE                              | <u>\$ 491,408</u>                  | <u>\$ 429,449</u>                              | <u>\$ 560,384</u>                                | <u>\$ 227,259</u>                              |

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

**STREET & ALLEY FUND  
REVENUES & EXPENDITURES**

|  | Actual<br>Fiscal Year<br>2022-2023 | Approved<br>Budget<br>Fiscal Year<br>2023-2024 | Estimated/<br>Actual<br>Fiscal Year<br>2023-2024 | Proposed<br>Budget<br>Fiscal Year<br>2024-2025 |
|--|------------------------------------|--|--|--|
| BEGINNING BALANCE                      | \$ 117,705                         | \$ 132,642                                     | \$ 127,105                                       | \$ 145,527                                     |
| REVENUES                               |                                    |  |  |  |
| Misc Revenue - Street & Alley          | \$ 945                             | \$ 15,000                                      | \$ 1,651   | \$ 1,500                                       |
| Auto License Tax                       | 19,218                             | 16,550   | 17,668   | 15,901   |
| Gasoline Tax                           | 4,650                              | 4,271  | 4,563  | 4,107  |
| Interest Income                        | 410                                | 625  | 680  | 612  |
| Total Street & Alley Fund Revenues     | <u>\$ 25,223</u>                   | <u>\$ 36,446</u>                               | <u>\$ 24,562</u>                                 | <u>\$ 22,120</u>                               |
| EXPENDITURES                           |                                    |  |  |  |
| Materials and Supplies                 |                                    |  |  |  |
| Materials                              | \$ 15,188                          | \$ -   | \$ -   | \$ -   |
| Amendments                             | -                                  | -  | -  | -  |
| Sub-Total Materials and Supplies       | <u>\$ 15,188</u>                   | <u>\$ -</u>                                    | <u>\$ -</u>                                      | <u>\$ -</u>                                    |
| Other Services and Charges             |                                    |  |  |  |
| Other service & charges                | \$ 635                             | \$ -   | \$ -   | \$ -   |
| Amendments                             | -                                  | -  | -  | -  |
| Sub-Total Other Services and Charges   | <u>\$ 635</u>                      | <u>\$ -</u>                                    | <u>\$ -</u>                                      | <u>\$ -</u>                                    |
| Capital Outlay & Transfers             |                                    |  |  |  |
| Capital Outlay                         | \$ -                               | \$ 92,000                                      | \$ -   | \$ 92,000                                      |
| Transfers In                           | -                                  | -  | -  | -  |
| Transfers Out                          | -                                  | -  | -  | -  |
| Sub-Total Transfers                    | <u>\$ -</u>                        | <u>\$ 92,000</u>                               | <u>\$ -</u>                                      | <u>\$ 92,000</u>                               |
| Total Street & Alley Fund Expenditures | <u>\$ 15,823</u>                   | <u>\$ 92,000</u>                               | <u>\$ -</u>                                      | <u>\$ 92,000</u>                               |
| NET INCOME                             | <u>\$ 9,400</u>                    | <u>\$ (55,554)</u>                             | <u>\$ 24,562</u>                                 | <u>\$ (69,880)</u>                             |
| ENDING BALANCE                         | <u>127,105</u>                     | <u>77,088</u>                                  | <u>151,667</u>                                   | <u>75,647</u>                                  |

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

**HOSPITAL SPECIAL REVENUE FUND  
REVENUES & EXPENDITURES**

|   | Actual<br>Fiscal Year<br>2022-2023 | Approved<br>Budget<br>Fiscal Year<br>2023-2024 | Estimated/<br>Actual<br>Fiscal Year<br>2023-2024 | Proposed<br>Budget<br>Fiscal Year<br>2024-2025 |
|---|------------------------------------|--|--|--|
| BEGINNING BALANCE                         | \$ -                               | \$ -   | \$ -   | \$ -   |
| REVENUES                                  |                                    |  |  |  |
| Sales Tax                                 | \$ 954,088                         | \$ 882,795                                     | \$ 866,537                                       | \$ 779,883                                     |
| Total Hospital Special Revenue Revenues   | \$ 954,088                         | \$ 882,795                                     | \$ 866,537                                       | \$ 779,883                                     |
| EXPENDITURES                              |                                    |  |  |  |
| Other Services and Charges                |                                    |  |  |  |
| Other Services and Charges                | \$ 947,005                         | \$ 881,695                                     | \$ 865,537                                       | \$ 778,883                                     |
| Sub-Total Other Services and Charges      | \$ 947,005                         | \$ 881,695                                     | \$ 865,537                                       | \$ 778,883                                     |
| Capital Outlay & Transfers                |                                    |  |  |  |
| Capital Outlay                            | \$ -                               | \$ -   | \$ -   | \$ -   |
| Transfers Out                             | 742                                | 1,100  | 1,000  | 1,000  |
| Sub-Total Transfers                       | \$ 742                             | \$ 1,100                                       | \$ 1,000   | \$ 1,000                                       |
| Total Hospital Spec Rev Fund Expenditures | \$ 947,747                         | \$ 882,795                                     | \$ 866,537                                       | \$ 779,883                                     |
| NET INCOME                                | \$ 6,341                           | \$ -   | \$ -   | \$ -   |
| ENDING BALANCE                            | \$ -                               | \$ -   | \$ -   | \$ -   |

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

**HOSPITAL SINKING FUND  
REVENUES & EXPENDITURES**

|  | <b>Actual<br/>Fiscal Year<br/>2022-2023</b> | <b>Approved<br/>Budget<br/>Fiscal Year<br/>2023-2024</b> | <b>Estimated/<br/>Actual<br/>Fiscal Year<br/>2023-2024</b> | <b>Proposed<br/>Budget<br/>Fiscal Year<br/>2024-2025</b> |
|--|---|--|--|--|
| <b>BEGINNING BALANCE</b>                         | \$ 61,633                                   | \$ 125,794   | \$ 55,199  | \$ 119,594   |
| <b>REVENUES</b>                                  |   |  |  |  |
| AD Valorem Tax Collections                       | \$ 114,351                                  | \$ 109,220   | \$ 102,829   | \$ 92,546  |
| Interest Income                                  | 70  | 275  | 340  | 350  |
| <b>Total Hospital Special Revenue Revenues</b>   | <u>\$ 114,421</u>                           | <u>\$ 109,495</u>  | <u>\$ 103,169</u>  | <u>\$ 92,896</u>   |
| <b>EXPENDITURES</b>                              |   |  |  |  |
| Other Services and Charges                       | 300   | \$ 600   | \$ 600   | \$ 600   |
| <b>Debt Service</b>                              |   |  |  |  |
| Principal Payments                               | \$ 90,000                                   | \$ 90,000  | \$ 90,000  | \$ 90,000  |
| Interest Payments                                | 30,555                                      | 23,535   | 23,535   | 20,970   |
| <b>Sub-Total Debt Service</b>                    | <u>\$ 120,555</u>                           | <u>\$ 113,535</u>  | <u>\$ 113,535</u>  | <u>\$ 110,970</u>  |
| <b>Total Hospital Spec Rev Fund Expenditures</b> | <u>\$ 120,855</u>                           | <u>\$ 114,135</u>  | <u>\$ 114,135</u>  | <u>\$ 111,570</u>  |
| <b>NET INCOME</b>                                | <u>\$ (6,434)</u>                           | <u>\$ (4,640)</u>  | <u>\$ (10,966)</u>   | <u>\$ (18,674)</u>                                       |
| <b>ENDING BALANCE</b>                            | <u>55,199</u>                               | <u>\$ 121,154</u>  | <u>\$ 44,233</u>   | <u>\$ 100,920</u>  |

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

**GRANT FUND  
REVENUES & EXPENDITURES**

|                                       | <b>Actual<br/>Fiscal Year<br/>2022-2023</b> | <b>Approved<br/>Budget<br/>Fiscal Year<br/>2023-2024</b> | <b>Estimated/<br/>Actual<br/>Fiscal Year<br/>2023-2024</b> | <b>Proposed<br/>Budget<br/>Fiscal Year<br/>2024-2025</b> |
|---------------------------------------|---|--|--|--|
| <b>BEGINNING BALANCE</b>              | \$ 267,501                                  | \$ 532,517   | \$ 533,389   | \$ 54,752  |
| <b>REVENUES</b>                       |   |  |  |  |
| Fire Department Grant                 | \$ 13,580                                   | \$ 26,494  | \$ 26,494  | \$ 4,000   |
| ARPA Funds                            | 250,450                                     | -  | -  | -  |
| NODA Grant                            | -   | 40,000   | -  | -  |
| FEMA Reimbursements                   | -   | -  | -  | -  |
| Other revenues                        | 7,268                                       | 2,000  | 3,470  | 4,000  |
| <b>Total Grant Fund Revenues</b>      | <u>\$ 271,298</u>                           | <u>\$ 68,494</u>   | <u>\$ 29,964</u>   | <u>\$ 8,000</u>  |
| <b>EXPENDITURES</b>                   |   |  |  |  |
| <b>Materials and Supplies</b>         |   |  |  |  |
| Materials                             | \$ 826                                      | \$ 1,000   | \$ -   | \$ 1,000   |
| Sub-Total Materials and Supplies      | <u>\$ 826</u>                               | <u>\$ 1,000</u>  | <u>\$ -</u>  | <u>\$ 1,000</u>  |
| <b>Other Services and Charges</b>     |   |  |  |  |
| Other Services and Charges            | \$ 28                                       | \$ 1,000   | \$ -   | \$ 1,000   |
| Sub-Total Other Services and Charges  | <u>\$ 28</u>                                | <u>\$ 1,000</u>  | <u>\$ -</u>  | <u>\$ 1,000</u>  |
| <b>Capital Outlay &amp; Transfers</b> |   |  |  |  |
| Capital Outlay                        | \$ 4,000                                    | \$ 11,494  | \$ -   | \$ 4,000   |
| Capital Outlay- ARPA (water project)  | -   | -  | -  | -  |
| Transfers In                          | (46,400)                                    | -  | -  | -  |
| Transfers Out                         | 46,956                                      | 548,601  | 508,600  | -  |
| Amendments                            | -   | -  | -  | -  |
| Sub-Total Capital Outlay & Transfers  | <u>\$ 4,556</u>                             | <u>\$ 560,095</u>  | <u>\$ 508,600</u>  | <u>\$ 4,000</u>  |
| <b>Total Grant Fund Expenditures</b>  | <u>\$ 5,410</u>                             | <u>\$ 562,095</u>  | <u>\$ 508,600</u>  | <u>\$ 6,000</u>  |
| <b>NET INCOME</b>                     | <u>\$ 265,888</u>                           | <u>\$ (493,601)</u>                                      | <u>\$ (478,636)</u>  | <u>\$ 2,000</u>  |
| <b>ENDING BALANCE</b>                 | <u><u>533,389</u></u>                       | <u><u>38,916</u></u>                                     | <u><u>54,753</u></u>                                       | <u><u>56,752</u></u>                                     |

**CITY OF WATONGA, OKLAHOMA  
ANNUAL CAPITAL/OPERATING BUDGET  
FISCAL YEAR 2024-2025**

**LIBRARY SPECIAL REVENUE FUND  
REVENUES & EXPENDITURES**

|  | Actual<br>Fiscal Year<br>2022-2023 | Approved<br>Budget<br>Fiscal Year<br>2023-2024 | Estimated/<br>Actual<br>Fiscal Year<br>2023-2024 | Proposed<br>Budget<br>Fiscal Year<br>2024-2025 |
|--|------------------------------------|--|--|--|
| BEGINNING BALANCE                        | \$ 166                             | \$ 6,040                                       | \$ 929   | \$ -   |
| REVENUES                                 |                                    |  |  |  |
| Grant Revenues                           | \$ 8,047                           | \$ 5,500                                       | \$ 1,531   | \$ 5,500                                       |
| Donations/Miscellaneous                  | 71                                 | 100  | 95   | -  |
| Total Library Special Revenue Revenues   | <u>\$ 8,118</u>                    | <u>\$ 5,600</u>                                | <u>\$ 1,626</u>                                  | <u>\$ 5,500</u>                                |
| EXPENDITURES                             |                                    |  |  |  |
| Materials and Supplies                   |                                    |  |  |  |
| Materials and supplies                   | \$ 241                             | \$ 400   | \$ -   | \$ 250   |
| Sub-Total Materials and Supplies         | <u>\$ 241</u>                      | <u>\$ 400</u>                                  | <u>\$ -</u>                                      | <u>\$ 250</u>                                  |
| Other Services and Charges               |                                    |  |  |  |
| Other Services and Charges               | \$ 1,725                           | \$ 1,000                                       | \$ 1,298   | \$ 250   |
| Sub-Total Other Services and Charges     | <u>\$ 1,725</u>                    | <u>\$ 1,000</u>                                | <u>\$ 1,298</u>                                  | <u>\$ 250</u>                                  |
| Capital Outlay & Transfers               |                                    |  |  |  |
| Capital Outlay                           | \$ -                               | \$ 2,250                                       | \$ -   | \$ 5,000                                       |
| Transfers In                             | -                                  | (50)   | (35)   | -  |
| Transfers Out                            | 5,389                              | 1,531  | (2,588)  | -  |
| Sub-Total Transfers                      | <u>\$ 5,389</u>                    | <u>\$ 3,731</u>                                | <u>\$ (2,623)</u>                                | <u>\$ 5,000</u>                                |
| Total Library Spec Rev Fund Expenditures | <u>\$ 7,355</u>                    | <u>\$ 5,131</u>                                | <u>\$ (1,325)</u>                                | <u>\$ 5,500</u>                                |
| NET INCOME                               | <u>\$ 763</u>                      | <u>\$ 469</u>                                  | <u>\$ 2,951</u>                                  | <u>\$ -</u>                                    |
| ENDING BALANCE                           | <u>929</u>                         | <u>6,509</u>                                   | <u>3,880</u>                                     | <u>\$ -</u>                                    |



**CITY OF WATONGA, OKLAHOMA**

**RESOLUTION NO. 2024-003**

**A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF WATONGA (THE "CITY"), OKLAHOMA, EXPRESSING THE INTENT OF THE CITY TO COMPLY WITH AND OPERATE IN ACCORDANCE WITH THIS ACT EFFECTIVE WITH THE BUDGET FOR FISCAL YEAR 2025.**

**WHEREAS**, The Municipal Budget Act (Sections 17-201 through 17-218 of Title 11 of the Oklahoma Statutes) provides budget procedures and requirements for municipal governments; and

**WHEREAS**, This Act establishes fiscal practices, requires greater financial disclosure for the public and investors, and allows municipalities to improve and implement generally accepted standards of financial management; and

**WHEREAS**, The City may elect to come under the Municipal Budget Act by adoption of this resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WATONGA, OKLAHOMA THAT:**

1. The City elects to comply with and operate in accordance with the terms and provisions of the Municipal Budget Act (Sections 17-201 through 17-218 of Title 11 of the Oklahoma Statutes); and
2. The provisions of the Municipal Budget Act will be effective for the City beginning with the budget for fiscal year 2025 which begins on July 1, 2024, and will, as provided in the Act, take precedence over and supersede any other state laws applicable to municipal budgeting; and
3. The Chief Executive Officer, as defined in the Act, is hereby authorized to take such actions as are necessary to meet the requirements of the Act.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WATONGA THIS 18<sup>th</sup> DAY OF June, 2024.

ATTEST:

Leahon M. Lee  
City Clerk



Lien Sutton  
Mayor

**AFFIDAVIT OF PUBLICATION**

State of Pennsylvania, County of Lancaster, ss:

Nichole Seitz, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Watonga Republican, a newspaper printed and published in the City of Watonga, County of Blaine, State of Oklahoma, and that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

**PUBLICATION DATES:**

May. 15, 2024

May. 22, 2024

May. 29, 2024

**NOTICE ID:** KghY73JT9YVwELVL6WOr

**NOTICE NAME:** 2023/2024 Budget

**Publication Fee:** 401.59

I state under penalty of perjury under the laws of Oklahoma that the foregoing is true and correct.

*Nichole Seitz*

(Signed) \_\_\_\_\_

**VERIFICATION**

State of Pennsylvania  
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal  
Nicole Burkholder, Notary Public  
Lancaster County  
My commission expires March 30, 2027  
Commission Number 1342120

Subscribed in my presence and sworn to before me on this: 06/04/2024

*Nicole Burkholder*

Notary Public

Notarized remotely online using communication technology via Proof.

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given that the proposed fiscal year 2024/2025 budget will be considered at a public hearing on Tuesday, May 21st, 2024 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 2024 / 2025 Annual Budget

|                                       |  | BUDGET SUMMARY                 |               |                 |                | Net Change   | ENDING BALANCE |
|---------------------------------------|--|--------------------------------|---------------|-----------------|----------------|--------------|----------------|
|                                       |  | BEGINNING BALANCE (12/31/2023) | REVENUES      | EXPENSES        | TRANSFERS      |              |                |
| <b>GENERAL FUND</b>                   |  | \$ 2,811,804                   | \$ 2,937,021  | \$ (4,088,320)  | \$ 1,031,000   | \$ (120,299) | \$ 2,691,505   |
| Revenues                              |  |                                |               |                 |                |              |                |
| Sales Tax Receipts                    |  |                                | 1,670,438     |                 |                |              |                |
| Other Tax Receipts                    |  |                                | 110,023       |                 |                |              |                |
| Water Service Receipts                |  |                                | 215,500       |                 |                |              |                |
| Court Receipts                        |  |                                | 60,000        |                 |                |              |                |
| JCT Receipts                          |  |                                | 378,000       |                 |                |              |                |
| Miscellaneous Receipts                |  |                                | 366,000       |                 | 1,501,000      |              |                |
| Subsidies and Refunds                 |  |                                | 150,000       |                 |                |              |                |
| Expenses                              |  |                                |               |                 |                |              |                |
| General government                    |  |                                |               | (880,940)       | (470,000)      |              |                |
| Management                            |  |                                |               | (126,135)       |                |              |                |
| City Clerk                            |  |                                |               | -               |                |              |                |
| City Treasurer                        |  |                                |               | (81,128)        |                |              |                |
| City Attorney                         |  |                                |               | (50,000)        |                |              |                |
| Municipal Court                       |  |                                |               | (24,000)        |                |              |                |
| Police                                |  |                                |               | (759,017)       |                |              |                |
| Fire                                  |  |                                |               | (438,000)       |                |              |                |
| Public Works                          |  |                                |               | (551,637)       |                |              |                |
| Code Enforcement                      |  |                                |               | (96,023)        |                |              |                |
| Health                                |  |                                |               | (528,255)       |                |              |                |
| Library                               |  |                                |               | (244,177)       |                |              |                |
| Park                                  |  |                                |               | (283,933)       |                |              |                |
| Legislative                           |  |                                |               | (55,000)        |                |              |                |
| <b>ENTERPRISE FUNDS</b>               |  |                                |               |                 |                |              |                |
| <b>Light and Water Fund</b>           |  | \$ 2,970,120                   | \$ 20,183,979 | \$ (18,357,588) | \$ (1,080,000) | \$ (273,629) | \$ 2,696,511   |
| Revenues                              |  |                                |               |                 |                |              |                |
| Electric sales                        |  |                                | 4,425,837     |                 |                |              |                |
| Water sales                           |  |                                | 728,109       |                 |                |              |                |
| Sewer                                 |  |                                | 620,000       |                 |                |              |                |
| Landfill                              |  |                                | 543,536       |                 |                |              |                |
| Subsidies                             |  |                                | -             |                 |                |              |                |
| Miscellaneous Receipts                |  |                                | 13,921,500    |                 | 420,000        |              |                |
| Expenses                              |  |                                |               |                 |                |              |                |
| Electric Department                   |  |                                |               | (3,050,410)     |                |              |                |
| Water Department                      |  |                                |               | (7,452,268)     |                |              |                |
| Sewer Department                      |  |                                |               | (7,421,317)     |                |              |                |
| Landfill                              |  |                                |               | (840,000)       |                |              |                |
| Administration                        |  |                                |               | (704,582)       | (1,500,000)    |              |                |
| <b>Public Works Authority</b>         |  | \$ 249,197                     | \$ 92,834     | \$ (98,840)     | \$ -           | \$ 3,994     | \$ 253,191     |
| <b>Economic Development Authority</b> |  | \$ 185,836                     | \$ 50,000     | \$ (50,000)     | \$ 50,000      | \$ 20,300    | \$ 185,836     |
| <b>TOTAL ENTERPRISE FUNDS</b>         |  | \$ 3,394,153                   | \$ 20,386,813 | \$ (19,476,428) | \$ (1,030,000) | \$ (249,315) | \$ 3,134,838   |
| <b>CAPITAL PROJECTS FUND</b>          |  |                                |               |                 |                |              |                |
| Sales Tax (Capital Improvement) Fund  |  | \$ 501,705                     | \$ 535,400    | \$ (609,855)    | \$ -           | \$ (74,445)  | \$ 277,250     |
| <b>SPECIAL REVENUE FUNDS</b>          |  |                                |               |                 |                |              |                |
| Street and Alley Fund                 |  | \$ 145,537                     | \$ 22,120     | \$ (62,000)     | \$ -           | \$ (69,880)  | \$ 73,647      |
| Hospital Special Revenue              |  | -                              | 779,853       | (778,833)       | (1,000)        | -            | -              |
| Hospital Building Fund                |  | 118,584                        | 82,836        | (111,570)       | -              | (18,874)     | 100,820        |
| Grant Fund                            |  | 54,752                         | 8,000         | (8,000)         | -              | 2,300        | 56,752         |
| Library Special Revenue               |  | -                              | 5,500         | (5,500)         | -              | -            | -              |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>    |  | \$ 319,873                     | \$ 886,309    | \$ (953,833)    | \$ (1,000)     | \$ (66,664)  | \$ 233,218     |
| <b>GRAND TOTAL ALL FUNDS</b>          |  | \$ 7,017,636                   | \$ 24,667,842 | \$ (25,418,686) | \$ -           | \$ (729,814) | \$ 6,286,721   |