

CITY OF WATONGA, OKLAHOMA

Fiscal Year 2021/2022 Annual Budget

BUDGET MEMO

June 15, 2021

The 2021/2022 Annual Budget for the City of Watonga is presented, as attached, for approval by the Council in accordance with the Estimate of Needs Law.

The proposed budget includes the following highlights:

- We are showing a loss between all funds of approximately <\$800,896>. This is due to a 90% budgeting of recurring tax revenues and 3,141,869 in budgeted capital outlay. Should the City collect recurring sales, use & other tax revenues in the General Fund at 100% of current year projection, this would represent ~\$135,000. We have sufficient reserves to absorb the loss in the current year, if that is the Council's desire. \$228,286 has been budgeted in the Sales Tax Fund for 1/2 of the City's estimated allocation of the Economic Relief and Recovery Program. See below for capital outlay projects and funding sources.
- The budget includes a 3% utility rate increase in Electric and Garbage, a 4% rate increase in Water and Sewer, and includes a new \$2.00 per meter surcharge for roll off rentals. These utility rate changes are expected to generate ~\$170,000 in additional revenues.
- The budget includes a 4% salary increase for full time employees on July 1, 2021 earning <\$20.00 an hour; and 2% salary increase for full time employees on July 1, 2021 and a 2% raise on January 1, 2022 for employees earning >\$20.00 an hour. The cost of the employee raises for FY22 is ~72,000. The cost to provide health insurance to employees and 75% coverage of dependents is \$327,083. The cost to cover employees is \$245,861 and 75% of dependents cost is \$81,222 annually. Retirement contribution expense for the City is budgeted at 16.15%, based on the most recent Actuarial Valuation for all full time employees.
- The City entered into a \$50,000 annual agreement with the OMPA for assistance with maintenance of the Watonga electrical grid. It is anticipated this will help operations and will reduce the need for the City to hire additional employees and help keep maintenance equipment purchases to a minimum.
- Proposed Capital requests are detailed in the budget totaling \$3,141,869

	<u>Capital Outlay</u>	<u>Funding source</u>
General Government	\$ 44,600	Sales tax fund
Police Department	41,919	Sales Tax Fund
Fire Department	50,000	Sales tax fund 46K; Grant Fund 4K
Code Enforcement	16,000	Sales Tax Fund
Street Department	30,000	Sales Tax Fund
Library Department	100,000	Restricted funds from trust allocation
Park Department	31,500	Huff-Lorang funds 15K; Operations 16,500
Airport Department	2,069,850	FAA Funding 2,039,850; Operations 30K
Electric Department	103,000	Restricted utility fees
Water Department	95,000	Water capital improve fee/reserves
Sewer Department	56,000	Restricted utility fees
Disposal Department	418,000	Restricted utility fees
L&W Administration	16,000	Operations
Street & Alley Fund	70,000	Operations/Restricted cash
TOTAL CAPITAL OUTLAY	\$ 3,141,869	

● Continued debt service & lease payments include:

2012 GO Hospital Funding Bonds	\$ 118,305	Hospital Sinking Fund
Trash Truck Lease	62,400	PWA Fund (transfer from Sales Tax Fund)
Police Vehicle Lease	41,919	Sales Tax Fund
City Hall Capital Lease	32,600	1/2 Sales Tax, 1/2 L&W
	<u>\$ 255,224</u>	

- Personnel costs represent approximately 75% of the General Fund budget excluding transfers and capital outlay; 59% of the L&W budget, excluding the cost of electricity, transfers, and capital outlay. Collectively, our personnel costs approach \$3.3 million, and are the City's largest use of resources.
- The City began operating the ambulance service on April 1, 2016. It is estimated this department will cost \$459,021 to operate while our income will include approximately \$186,000 from the 522 board, \$103,264 from billing, and approximately \$90,000 from a \$5/meter per month charge. This leaves the ambulance service ~\$80K underfunded in FY22.
- As of April 30, 2021, the municipality had 175 and 165 days of cash on hand in the General fund and Light & Water, respectively. This represents the number of days the municipality can support the operating expenses based on the cash balance at April 30, 2021
- If fiscal year 2022 proceeds in line with the proposed budget, the municipality will have 90 and 140 days of cash on hand in the General fund and Light & Water, respectively, at June 30, 2022.

The legal level of control for the City's 2021/2022 budget is established at the Department level. Additional detail is provided for analysis purposes only. If you have any questions, please contact Larry Mitchell, City Manager or Dacia Stratton Phillips, CPA.

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

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	Net Change	ENDING BALANCE
GENERAL FUND	\$ 1,676,941	\$ 3,101,375	\$ (3,771,922)	\$ (670,547)	\$ 1,006,394
ENTERPRISE FUNDS					
Light and Water Fund	\$ 1,575,559	\$ 4,772,886	\$ (4,960,327)	\$ (187,441)	\$ 1,388,118
Public Works Authority	\$ 31,266	\$ 2,157,869	\$ (2,182,250)	\$ (24,381)	\$ 6,885
TOTAL ENTERPRISE FUNDS	\$ 1,606,825	\$ 6,930,755	\$ (7,142,577)	\$ (211,822)	\$ 1,395,003
CAPITAL PROJECTS FUND					
Sales Tax (Capital Improvement) Fund	\$ 258,919	\$ 406,213	\$ (89,686)	\$ 316,527	\$ 575,446
SPECIAL REVENUE FUNDS					
Street and Alley Fund	\$ 279,404	\$ 47,168	\$ (70,000)	\$ (22,832)	\$ 256,572
Hospital Special Revenue	-	710,620	(710,620)	-	\$ -
Hospital Sinking Fund	62,635	123,335	(118,905)	4,430	\$ 67,065
Grant Fund	252,776	6,000	(222,652)	(216,652)	\$ 36,124
Library Special Revenue	4,853	5,500	(5,500)	-	\$ 4,853
TOTAL SPECIAL REVENUE FUNDS	\$ 599,668	\$ 892,623	\$ (1,127,677)	\$ (235,054)	\$ 364,614
GRAND TOTAL ALL FUNDS	\$ 4,142,353	\$ 11,330,966	\$ (12,131,862)	\$ (800,896)	\$ 3,341,457

FOR:

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
BEGINNING BALANCE	\$ 1,494,460	\$ 1,814,915	\$ 1,814,915	\$ 1,676,941
REVENUE SUMMARY				
Sales Tax Receipts	\$ 1,206,483	\$ 1,195,084	\$ 1,199,168	\$ 1,079,251
Other Tax Receipts	440,290	157,146	158,122	142,310
Other Services Receipts	628,927	235,316	249,106	220,500
Court Receipts	48,281	52,375	50,017	60,050
522 Receipts	161,100	186,000	195,247	186,000
Miscellaneous Receipts	38,871	15,000	38,108	20,000
Ambulance collections	128,706	140,000	114,738	103,264
Transfers In L&W	1,111,424	1,200,000	1,292,662	1,200,000
Transfers In L&W- ambulance fee	-	85,677	92,662	90,000
Total General Fund Revenues	\$ 3,764,082	\$ 3,266,598	\$ 3,389,830	\$ 3,101,375
General Fund Revenues & Beg. Balance	\$ 5,258,542	\$ 5,081,513	\$ 5,204,745	\$ 4,778,316
EXPENDITURE SUMMARY				
General Government:				
General Government:				
Personal services	\$ 122,382	\$ 114,419	\$ 112,697	\$ 116,921
Materials & supplies	13,719	20,000	19,075	20,000
Other services/charges	284,983	202,000	263,453	267,000
Capital outlay	11,471	90,000	4,668	-
Amendments	-	-	-	-
Sub-Total - General Government	\$ 432,555	\$ 426,419	\$ 399,893	\$ 403,921
Managerial:				
Personal services	\$ 50,841	\$ 128,858	\$ 114,365	\$ 120,418
Materials & supplies	-	-	-	-
Other services/charges	-	-	-	-
Capital outlay	-	-	-	-
Sub-Total - Managerial	\$ 50,841	\$ 128,858	\$ 114,365	\$ 120,418
City Clerk:				
Personal services	\$ 85,680	\$ 84,106	\$ 83,724	\$ 106,573
Materials & supplies	1,938	2,000	509	1,000
Other services/charges	5,383	6,500	4,532	5,000
Capital outlay	-	-	-	-
Sub-Total - City Clerk	\$ 93,001	\$ 92,606	\$ 88,765	\$ 112,573
City Treasurer:				
Personal services	\$ 18,701	\$ 20,606	\$ 19,174	\$ 19,219
Materials & supplies	-	-	-	-
Other services/charges	-	-	-	-
Capital outlay	-	-	-	-
Sub-Total - City Treasurer	\$ 18,701	\$ 20,606	\$ 19,174	\$ 19,219

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
EXPENDITURE SUMMARY (continued)				
City Attorney:				
Personal services	\$ 1,454	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	-
Other services/charges	24,027	75,000	71,678	45,000
Capital outlay	-	-	-	-
Sub-Total - City Attorney	\$ 25,481	\$ 75,000	\$ 71,678	\$ 45,000
Total for General Government Expenditures	\$ 620,579	\$ 743,489	\$ 693,875	\$ 701,131
Public Safety and Judiciary:				
Municipal Court				
Personal services	\$ 9,517	\$ 9,469	\$ 9,685	\$ 9,719
Materials & supplies	53	500	235	500
Other services/charges	20,417	20,000	11,674	20,000
Capital outlay	-	-	5,760	-
Sub-Total - Municipal Court	\$ 29,987	\$ 29,969	\$ 27,354	\$ 30,219
Police				
Personal services	\$ 584,213	\$ 599,535	\$ 564,585	\$ 619,769
Materials & supplies	25,067	25,000	24,761	25,000
Other services/charges	84,635	97,300	94,328	104,000
Capital outlay	9,360	-	-	-
Sub-Total - Police	\$ 703,275	\$ 721,835	\$ 683,674	\$ 748,769
Fire				
Personal services	\$ 232,520	\$ 299,724	\$ 309,192	\$ 309,173
Materials & supplies	35,590	30,000	38,078	35,000
Other services/charges	18,885	60,000	26,371	30,000
Capital outlay	4,392	-	13,470	-
Sub-Total - Fire	\$ 291,387	\$ 389,724	\$ 387,111	\$ 374,173
EMS				
Personal services	\$ 384,978	\$ 406,746	\$ 403,851	\$ 419,521
Materials & supplies	23,914	26,000	18,838	20,000
Other services/charges	20,680	19,500	13,200	19,500
Capital outlay	-	-	-	-
Sub-total EMS	\$ 429,572	\$ 452,246	\$ 435,889	\$ 459,021
Code Enforcement				
Personal services	\$ 97,955	\$ 109,104	\$ 82,211	126,534
Materials & supplies	3,825	4,000	1,865	2,000
Other services/charges	5,774	37,000	23,092	33,000
Capital outlay	837	-	-	-
Sub-total Code Enforcement	\$ 108,391	\$ 150,104	\$ 107,168	\$ 161,534
Total for Public Safety and Judiciary	\$ 1,562,612	\$ 1,743,878	\$ 1,641,196	\$ 1,773,716

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
EXPENDITURE SUMMARY (continued)				
Transportation				
Street				
Personal services	\$ 477,749	\$ 500,543	\$ 492,517	\$ 423,443
Materials & supplies	85,201	90,000	70,192	75,000
Other services/charges	164,578	120,000	137,268	140,000
Capital outlay	790	-	6,449	-
Amendments	-	-	-	-
Sub-Total - Street	\$ 728,318	\$ 710,543	\$ 706,426	\$ 638,443
Total Transportation	\$ 728,318	\$ 710,543	\$ 706,426	\$ 638,443
Culture and recreation				
Library:				
Personal services	\$ 179,910	\$ 177,534	\$ 170,267	\$ 192,555
Materials & supplies	26,084	30,000	29,744	30,000
Other services/charges	18,221	20,000	21,412	20,000
Capital outlay	6,918	-	-	100,000
Sub-Total - Library	\$ 231,133	\$ 227,534	\$ 221,423	\$ 342,555
Park				
Personal services	\$ 225,915	\$ 225,375	\$ 212,115	\$ 234,577
Materials & supplies	31,644	30,500	22,218	25,000
Other services/charges	9,113	11,000	7,543	9,000
Capital outlay	37,239	11,000	-	15,000
Sub-Total - Park	\$ 303,911	\$ 277,875	\$ 241,876	\$ 283,577
Total for Culture and recreation	\$ 535,044	\$ 505,409	\$ 463,299	\$ 626,132
Public Services				
Airport:				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials & supplies	-	-	-	-
Other services/charges	26,143	26,520	26,520	32,500
Capital outlay	-	-	-	-
Sub-Total - Airport	\$ 26,143	\$ 26,520	\$ 26,520	\$ 32,500
Total for Public Services	\$ 26,143	\$ 26,520	26,520	32,500
Total - Transfers Out	\$ 236,750	\$ -	\$ 53,949	\$ -
Total General Fund Expenditures	\$ 3,709,446	\$ 3,729,839	\$ 3,585,265	\$ 3,771,922
Net Income	\$ 54,636	\$ (463,241)	\$ (195,435)	\$ (670,547)
Ending Balance	\$ 1,549,096	\$ 1,351,674	\$ 1,619,480	\$ 1,006,394

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

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

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
BEGINNING BALANCE	\$ 914,225	\$ 1,868,046	\$ 1,868,046	\$ 1,575,559
REVENUE SUMMARY				
Electric sales	\$ 3,145,087	\$ 3,200,848	\$ 3,237,119	\$ 3,301,861
Electric Rate Adjustment (3%)	-	-	-	99,056
Capital Improvements \$2.75 per meter	49,776	52,856	49,207	49,995
Water sales	414,424	385,840	388,496	396,266
Water rate increase (4%)	-	-	-	15,851
Capital Improvements \$3.25 per meter	56,258	51,801	55,826	56,745
Sewer	167,990	163,908	167,378	170,726
Sewer rate adjustment (4%)	-	-	-	6,829
Capital Improvements \$3.25 per meter	55,293	50,939	54,750	55,770
Garbage	414,283	398,688	411,616	419,848
Garbage rate adjustment (3%)	-	-	-	12,595
Surcharge - cleanup \$2.00 per meter	-	-	-	37,344
Reconnect Fees	10,475	9,722	11,970	11,500
Ambulance Fee	92,963	85,677	91,777	90,000
OG&E franchise pymt	5,256	6,000	5,161	5,000
Penalties	57,164	30,000	35,434	35,000
Grants	96,859	-	-	-
Interest income	6,348	3,000	3,679	3,500
Miscellaneous	44,138	20,000	5,887	5,000
Clearing Acct Credit Cards etc	7,290	-	9,724	-
Cash - long & short	(680)	-	(329)	-
Transfer in	8,061	-	-	-
Total NCUA Fund Revenues	\$ 4,630,985	\$ 4,459,279	\$ 4,527,695	\$ 4,772,886
L&W Revenues & Beginning Balance	\$ 5,545,210	\$ 6,327,325	\$ 6,395,741	\$ 6,348,445

EXPENDITURE SUMMARY

Electric Department:				
Personal services	\$ 92,028	\$ 98,581	\$ 103,600	\$ 110,626
Materials & supplies	1,838,364	2,114,000	2,076,648	2,119,687
Other services/charges	6,034	4,000	3,090	29,000
Capital Outlay	112,623	68,000	16,526	103,000
Sub-Total - Electric Department	\$ 2,049,049	\$ 2,284,581	\$ 2,199,864	\$ 2,362,313

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

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

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
Water Department:				
Personal services	\$ 90,666	\$ 97,514	\$ 102,523	\$ 109,487
Materials & supplies	31,566	34,900	34,355	35,000
Other services/charges	4,803	14,000	14,615	16,500
Capital Outlay	165,958	377,000	365,697	95,000
Sub-Total - Water Department	\$ 292,993	\$ 523,414	\$ 517,190	\$ 255,987
EXPENDITURE SUMMARY (continued)				
Sewer:				
Personal services	\$ 86,142	\$ 95,489	\$ 100,364	\$ 107,109
Materials & supplies	10,324	9,500	13,704	14,500
Other services/charges	14,569	59,000	90,658	2,000
Capital Outlay	-	101,000	-	56,000
Sub-Total - Sewer	\$ 111,035	\$ 264,989	\$ 204,726	\$ 179,609
Administration:				
Personal services	\$ 78,024	\$ 92,544	\$ 70,881	\$ 75,072
Materials & supplies	45,478	84,100	32,280	31,000
Other services/charges	46,890	36,000	68,229	70,500
Capital Outlay	-	-	-	16,000
Sub-Total - Administration	\$ 170,392	\$ 212,644	\$ 171,390	\$ 192,572
Disposal Plant:				
Personal services	\$ 163,225	\$ 144,183	\$ 150,606	\$ 163,096
Materials & supplies	52,570	104,500	145,126	87,250
Other services/charges	9,285	11,500	47,627	11,500
Capital Outlay	16,750	75,000	29,139	418,000
Sub-Total - Disposal Plant	\$ 241,830	\$ 335,183	\$ 372,498	\$ 679,846
TOTAL L&W FUND EXPENDITURES	\$ 2,865,299	\$ 3,620,811	\$ 3,465,668	\$ 3,670,327
NET OPERATING INCOME	\$ 1,765,686	\$ 838,468	\$ 1,062,027	\$ 1,102,559
Other Outflows:				
Transfers Out	1,069,086	1,215,000	1,200,000	1,200,000
Transfers Out- Ambulance fee	-	85,677	91,770	90,000
Sub-Total - Other Outflows	\$ 1,069,086	\$ 1,300,677	\$ 1,291,770	\$ 1,290,000
NET INCOME	\$ 696,600	\$ (462,209)	\$ (229,743)	\$ (187,441)
Ending Balance	\$ 1,610,825	\$ 1,405,837	\$ 1,638,303	\$ 1,388,118

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

**PWA FUND
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
BEGINNING BALANCE	\$ 20,849	\$ 75,000	\$ 62,228	\$ 31,266
REVENUES				
Hanger rent	\$ 23,323	\$ 16,320	\$ 22,824	\$ 20,542
Airport fuel sales	24,172	21,596	25,711	25,000
Grants	182,111	237,100	114,600	2,039,850
Oil and Gas	-	-	-	-
Interest Income	238	69	86	77
Miscellaneous Income	19,002	18,000	44,413	10,000
Total PWA Fund Revenues	<u>\$ 248,846</u>	<u>\$ 293,085</u>	<u>\$ 207,634</u>	<u>\$ 2,095,469</u>
EXPENDITURES				
Materials and Supplies				
Jet Fuel Purchases	\$ 22,393	\$ 20,000	\$ 22,360	\$ 25,000
Materials	4,638	15,000	4,914	5,000
Sub-Total Materials and Supplies	<u>\$ 27,031</u>	<u>\$ 35,000</u>	<u>\$ 27,274</u>	<u>\$ 30,000</u>
Other Services and Charges				
Other services and charges	\$ 80,306	\$ 25,000	\$ 15,854	\$ 20,000
Maintenance & Improvements	-	-	-	-
Operating lease	-	62,400	62,400	62,400
Sub-Total Other Services and Charges	<u>\$ 80,306</u>	<u>\$ 87,400</u>	<u>\$ 78,254</u>	<u>\$ 82,400</u>
Capital Outlay				
Capital Outlay	\$ 169,046	\$ 237,100	\$ 142,775	\$ 2,069,850
Debt service				
Interest expense	\$ 1,462	\$ -	\$ -	\$ -
Principal payments	70,382	5,900	5,900	-
Sub-Total Debt Service	<u>\$ 71,844</u>	<u>\$ 5,900</u>	<u>\$ 5,900</u>	<u>\$ -</u>
Transfers				
Transfers In	(142,698)	(48,300)	(79,260)	(62,400)
Transfers Out	1,938	-	17,936	-
Sub-Total Transfers	<u>\$ (140,760)</u>	<u>\$ (48,300)</u>	<u>\$ (61,324)</u>	<u>\$ (62,400)</u>
Total PWA Fund Expenditures	<u>\$ 207,467</u>	<u>\$ 317,100</u>	<u>\$ 192,879</u>	<u>\$ 2,119,850</u>
NET INCOME	<u>\$ 41,379</u>	<u>\$ (24,015)</u>	<u>\$ 14,755</u>	<u>\$ (24,381)</u>
ENDING BALANCE	<u>\$ 62,228</u>	<u>\$ 50,985</u>	<u>\$ 76,983</u>	<u>\$ 6,885</u>

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

**SALES TAX FUND
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
BEGINNING BALANCE	\$ 376,752	\$ 360,286	\$ 241,280	\$ 258,919
REVENUES				
Sales tax	\$ 241,297	\$ 197,172	\$ 197,395	\$ 177,656
Miscellaneous	-	-	28,000	-
ARA Funds revenue	-	-	-	228,286
Interest Income	1,696	1,855	301	271
Donations	-	-	-	-
Proceeds from Capital Lease	118,747	-	-	-
Total Grant Fund Revenues	\$ 361,740	\$ 199,027	\$ 225,696	\$ 406,213
EXPENDITURES				
Materials & Supplies				
Materials & supplies	\$ 682	\$ 5,000	\$ 3,358	\$ 5,000
Amendments	-	-	-	-
Sub-Total Materials & Supplies	\$ 682	\$ 5,000	\$ 3,358	\$ 5,000
Other Services & Charges				
Other services & charges	513	5,000	643	1,000
Sub-Total Other Services & charges	\$ 513	\$ 5,000	\$ 643	\$ 1,000
Debt service				
Interest expense	\$ 3,477	\$ -	\$ -	\$ 40,730
Principal payments	38,442	-	-	1,189
Sub-Total Debt Service	\$ 41,919	\$ -	\$ -	\$ 41,919
Capital Outlay & Transfers				
Capital Outlay	\$ 440,042	\$ 55,919	\$ 7,320	\$ -
General Government	-	-	7,404	44,600
Police Department	-	-	-	41,919
Fire Department	-	-	7,125	46,000
Street Department	-	-	47,238	30,000
Parks Department	-	-	13,100	16,500
Code enforcement	-	-	-	16,000
Transfers Out	180,977	68,300	79,260	62,400
Transfers In	(166,921)	-	(20,643)	(215,652)
Sub-Total Capital & Transfers	\$ 454,098	\$ 124,219	\$ 140,804	\$ 41,767
Total Sales Tax Fund Expenditures	\$ 497,212	\$ 134,219	\$ 144,805	\$ 89,686
NET INCOME	\$ (135,472)	\$ 64,808	\$ 80,891	\$ 316,527
ENDING BALANCE	\$ 241,280	\$ 425,094	\$ 322,171	\$ 575,446

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

**STREET & ALLEY FUND
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
BEGINNING BALANCE	\$ 177,403	\$ 234,323	\$ 229,865	\$ 279,404
REVENUES				
Misc Revenue - Street & Alley	\$ 27,523	\$ 10,000	\$ 32,792	\$ 25,000
Auto License Tax	19,861	18,935	19,631	17,668
Gasoline Tax	5,061	3,194	4,747	4,272
Interest Income	546	227	253	228
REAP Grant	-	-	-	-
Total Street & Alley Fund Revenues	<u>\$ 52,991</u>	<u>\$ 32,356</u>	<u>\$ 57,423</u>	<u>\$ 47,168</u>
EXPENDITURES				
Other Services and Charges				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Special Projects	529	-	16,250	-
Sub-Total Other Services and Charges	<u>\$ 529</u>	<u>\$ -</u>	<u>\$ 16,250</u>	<u>\$ -</u>
Capital Outlay & Transfers				
Capital Outlay	\$ -	\$ 220,000	\$ -	\$ 70,000
Transfers In	-	-	(30,436)	-
Sub-Total Transfers	<u>\$ -</u>	<u>\$ 220,000</u>	<u>\$ (30,436)</u>	<u>\$ 70,000</u>
Total Street & Alley Fund Expenditures	<u>\$ 529</u>	<u>\$ 220,000</u>	<u>\$ (14,186)</u>	<u>\$ 70,000</u>
NET INCOME	<u>\$ 52,462</u>	<u>\$ (187,644)</u>	<u>\$ 71,609</u>	<u>\$ (22,832)</u>
ENDING BALANCE	<u>\$ 229,865</u>	<u>\$ 46,679</u>	<u>\$ 301,474</u>	<u>\$ 256,572</u>

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

**HOSPITAL SPECIAL REVENUE FUND
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
Sales Tax	\$ 965,186	\$ 808,686	\$ 789,578	\$ 710,620
Total Hospital Special Revenue Revenues	<u>\$ 965,186</u>	<u>\$ 808,686</u>	<u>\$ 789,578</u>	<u>\$ 710,620</u>
EXPENDITURES				
Other Services and Charges				
Other Services and Charges	\$ 984,814	\$ 807,812	\$ 789,037	\$ 710,133
Sub-Total Other Services and Charges	<u>\$ 984,814</u>	<u>\$ 807,812</u>	<u>\$ 789,037</u>	<u>\$ 710,133</u>
Capital Outlay & Transfers				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-
Transfers Out	1,050	874	541	487
Amendments	-	-	-	-
Sub-Total Transfers	<u>\$ 1,050</u>	<u>\$ 874</u>	<u>\$ 541</u>	<u>\$ 487</u>
Total Hospital Spec Rev Fund Expenditures	<u><u>\$ 985,864</u></u>	<u><u>\$ 808,686</u></u>	<u><u>\$ 789,578</u></u>	<u><u>\$ 710,620</u></u>
NET INCOME	<u>\$ (20,678)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u><u>\$ (20,678)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

**HOSPITAL SINKING FUND
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
BEGINNING BALANCE	\$ 72,565	\$ 69,221	\$ 71,237	\$ 62,635
REVENUES				
AD Valorem Tax Collections	\$ 123,207	\$ 115,460	\$ 136,956	\$ 123,260
Interest Income	251	275	88	75
Total Hospital Special Revenue Revenues	<u>\$ 123,458</u>	<u>\$ 115,735</u>	<u>\$ 137,044</u>	<u>\$ 123,335</u>
EXPENDITURES				
Other Services and Charges	\$ (269)	\$ 600	\$ -	\$ 600
Debt Service				
Principal Payments	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Interest Payments	35,055	30,555	32,805	28,305
Sub-Total Debt Service	<u>\$ 125,055</u>	<u>\$ 120,555</u>	<u>\$ 122,805</u>	<u>\$ 118,305</u>
Total Hospital Spec Rev Fund Expenditures	<u>\$ 124,786</u>	<u>\$ 121,155</u>	<u>\$ 122,805</u>	<u>\$ 118,905</u>
NET INCOME	<u>\$ (1,328)</u>	<u>\$ (5,420)</u>	<u>\$ 14,239</u>	<u>\$ 4,430</u>
ENDING BALANCE	<u>\$ 71,237</u>	<u>\$ 63,801</u>	<u>\$ 85,476</u>	<u>\$ 67,065</u>

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

**GRANT FUND
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
BEGINNING BALANCE	\$ 27,289	\$ 34,191	\$ 27,751	\$ 252,776
REVENUES				
Fire Department Grant	\$ 4,642	\$ 4,826	\$ 4,826	\$ 4,000
Other revenues	3,355	202,000	221,416	2,000
Total Grant Fund Revenues	<u>\$ 7,997</u>	<u>\$ 206,826</u>	<u>\$ 226,242</u>	<u>\$ 6,000</u>
EXPENDITURES				
Materials and Supplies				
Materials	\$ 7,002	\$ 1,000	\$ 928	\$ 1,000
Sub-Total Materials and Supplies	<u>\$ 7,002</u>	<u>\$ 1,000</u>	<u>\$ 928</u>	<u>\$ 1,000</u>
Other Services and Charges				
Other Services and Charges	\$ 48,397	\$ 2,000	\$ 444	\$ 2,000
Sub-Total Other Services and Charges	<u>\$ 48,397</u>	<u>\$ 2,000</u>	<u>\$ 444</u>	<u>\$ 2,000</u>
Capital Outlay & Transfers				
Capital Outlay	\$ 4,705	\$ 4,000	\$ -	\$ 4,000
Transfers In	(52,569)	-	-	-
Transfers Out	-	-	-	215,652
Amendments	-	-	-	-
Sub-Total Capital Outlay & Transfers	<u>\$ (47,864)</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 219,652</u>
Total Grant Fund Expenditures	<u>\$ 7,535</u>	<u>\$ 7,000</u>	<u>\$ 1,372</u>	<u>\$ 222,652</u>
NET INCOME	<u>\$ 462</u>	<u>\$ 199,826</u>	<u>\$ 224,870</u>	<u>\$ (216,652)</u>
ENDING BALANCE	<u>\$ 27,751</u>	<u>\$ 234,017</u>	<u>\$ 252,621</u>	<u>\$ 36,124</u>

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
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**LIBRARY SPECIAL REVENUE FUND
REVENUES & EXPENDITURES**

	Actual Fiscal Year 2019-2020	Approved Budget Fiscal Year 2020-2021	Estimated/ Actual Fiscal Year 2020-2021	Proposed Budget Fiscal Year 2021-2022
BEGINNING BALANCE	\$ 16,986	\$ 10,355	\$ 5,946	\$ 4,853
REVENUES				
Grant Revenues	\$ 5,645	\$ 7,500	\$ 5,265	\$ 5,500
Donations/Miscellaneous	-	-	-	-
Oil & Gas Income	-	-	-	-
Interest Income	-	-	-	-
	-	-	-	-
Total Library Special Revenue Revenues	<u>\$ 5,645</u>	<u>\$ 7,500</u>	<u>\$ 5,265</u>	<u>\$ 5,500</u>
EXPENDITURES				
Materials and Supplies				
Materials and supplies	\$ 9,750	\$ 5,500	\$ 846	\$ 4,500
Sub-Total Materials and Supplies	<u>\$ 9,750</u>	<u>\$ 5,500</u>	<u>\$ 846</u>	<u>\$ 4,500</u>
Other Services and Charges				
Other Services and Charges	\$ 3,880	\$ 2,000	\$ 975	\$ 1,000
Sub-Total Other Services and Charges	<u>\$ 3,880</u>	<u>\$ 2,000</u>	<u>\$ 975</u>	<u>\$ 1,000</u>
Capital Outlay & Transfers				
Capital Outlay	\$ 3,055	\$ -	\$ 4,678	\$ -
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Amendments	-	-	-	-
Sub-Total Transfers	<u>\$ 3,055</u>	<u>\$ -</u>	<u>\$ 4,678</u>	<u>\$ -</u>
Total Library Spec Rev Fund Expenditures	<u>\$ 16,685</u>	<u>\$ 7,500</u>	<u>\$ 6,499</u>	<u>\$ 5,500</u>
NET INCOME	<u>\$ (11,040)</u>	<u>\$ -</u>	<u>\$ (1,234)</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 5,946</u>	<u>\$ 10,355</u>	<u>\$ 4,712</u>	<u>\$ 4,853</u>

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2020-2021**

**GENERAL FUND CAPITAL PROJECTS
EXPENDITURE DETAIL**

Department & Expenditure Type	Requested Projects Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2021-2022	Fd Budgeted
Discretionary			
To be determined by council			
Sub-Total Discretionary	\$ -	\$ -	
Police Dept			
Taser	4,200	-	ST
Police car capital lease	41,919	41,919	ST
Portable Radios	2,700	-	ST
Body Cameras (850 ea)	2,450	-	ST
Dash mounted radars (2400 ea)	7,200	-	ST
Utility pole mounted camera	1,500	-	ST
Sub-Total Police Dept	\$ 59,969	\$ 41,919	
General Gov't			
City Hall- capital lease pymt	16,000	16,000	ST
City Hall Relocation	12,000	12,000	ST
New phone system- New City Hall	10,000	10,000	ST
Office equipment/furniture- new City Hall	5,000	5,000	ST
Desktop computers for City Manager & Treasurer	1,600	1,600	ST
Sub-Total General Gov't	\$ 44,600	\$ 44,600	
Fire Department			
Fire Engine	500,000	-	ST
SCBA Packs	50,000	50,000	ST
Relocation to armory	33,000	-	ST
Sub-Total Fire	\$ 583,000	\$ 50,000	
Code Enforcement			
Vehicle	15,000	15,000	ST
Desktop computer	1,000	1,000	ST
Sub-Total Code Enforcement	\$ 16,000	\$ 16,000	
Street			
Street Overlay	70,000	70,000	S&A
Street sweeper	65,000	-	ST
Dump truck conversion	30,000	30,000	ST
Sub-Total Street	\$ 165,000	\$ 100,000	
Park/Golf			
Mower 60"	11,500	11,500	ST
Splash pad resurfacing	15,000	15,000	GF
Lighting at Legion Park	5,000	5,000	ST
Scoreboards at Huff-Lorang Park	11,580	-	GF
Sub-Total Park	\$ 43,080	\$ 31,500	

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2020-2021**

**GENERAL FUND CAPITAL PROJECTS
EXPENDITURE DETAIL**

Airport			
Airport Master Plan	30,000	30,000	PWA
Terminal Building Renovation			PWA
Runway Reconstruction	2,039,850	2,039,850	PWA
Sub-Total Airport	\$ 2,069,850	\$ 2,069,850	
Library- (from Huff funds)			
Shelving Rennovations/Roof	100,000	100,000	GF
Sub-Total Library	\$ 100,000	\$ 100,000	
TOTAL GOVT FDS CAPITAL OUTLAY EXPENSE	\$ <u>3,081,499</u>	\$ <u>2,453,869</u>	
From restricted funds - Huff/Lorang		115,000	GF
From restricted funds - Street & Alley		70,000	S&A
Total from sales tax fund		199,019	ST
Total from PWA fund		2,069,850	PWA
		<u>2,453,869</u>	

**CITY OF WATONGA, OKLAHOMA
ANNUAL CAPITAL/OPERATING BUDGET
FISCAL YEAR 2021-2022**

**L&W CAPITAL PROJECTS
EXPENDITURE DETAIL**

Department & Expenditure Type	Approved Budget Fiscal Year 2020-2021	Requested Projects Fiscal Year 2021-2022	Proposed Budget Fiscal Year 2021-2022
Electric			
Bucket Truck		125,000	-
Reclosurs - 2 (30K each)		74,000	74,000
2500 KVA transformers		58,000	29,000
Sub-Total Electric	\$ -	\$ 257,000	\$ 103,000
Water			
Fire hydrants		20,000	20,000
100KW Generator - by substation - 3 water wells		43,000	43,000
6" trash pump (diesel)		32,000	32,000
Hydrovac	50,000		
Water line- 10" for casino	260,000		
Sub-Total Water	\$ 310,000	\$ 95,000	\$ 95,000
Sewer			
Lift station pump		18,000	6,000
Sewer line & manhole - downtown to ODOT ROW		50,000	50,000
Sub-Total Sewer	\$ -	\$ 68,000	\$ 56,000
Disposal			
6" trash pump (automatic)	44,000		
Sludge box project (CARES funds?)		400,000	400,000
Generator	31,000	31,000	-
Lift station pump		18,000	18,000
Sub-Total Disposal	\$ 75,000	\$ 449,000	\$ 418,000
Admin			
Folding machine for billing			
City Hall - Capital Lease Payment		16,000	16,000
Sub-Total Admin	\$ -	\$ 16,000	\$ 16,000
TOTAL L&W CAPITAL OUTLAY EXPENSE	\$ 385,000	\$ 885,000	\$ 688,000
FUTURE NEEDS			
Ion Exchange		2,500,000	