Town of Webbers Falls
East Central Oklahoma Water Authority
Budget 2024-2025

### Town of Webbers Falls **Budget Message** 2024-2025

To: The Board of Trustees and Citizens of the Town of Webbers Falls

The upcoming fiscal year 2023-2024 annual budget of the Town of Webbers Falls and the East Central Oklahoma Water Authority includes some significant components that reflect the Town's continuing efforts to provide quality services.

These budgets are prepared in a format to show the following information about the revenues, expenditures and fund balances of each of the Town's operating funds:

- Actual 2022-2023
- Approved Budget 2023-2024
- Proposed Budget 2024-2025

This format is designed so that trustees of the board, staff and the public can readily see the past, present and expected future activities with each fund.

The budget presented herein contains the following significant assumptions and highlights.

#### Summary of Significant Assumptions for 2024-2025

This financial forecast presents, to the best of management's knowledge and belief, the Town's expected results of operation for the forecasted periods. Accordingly, the forecast reflects management's judgment as of June 19, 2024, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

#### Α

The Town Council has assumed that 100% of the actual revenues for the year ended June 30, 2024, will be available for the Town in the year ending June 30, 2025.

The Town Council has assumed that, generally, expenditures for the year ending June 30, 2024 will be similar to those spent in the year ended June 30, 2023, with certain adjustments made by management. C

Significant changes to the previous levels of revenue and spending are assumed as follows:

Management agrees, because of inflation and employee retention, there will be various employee raises and hiring across the town.

D

Sales tax revenues and water revenues are especially sensitive assumptions, because these revenues constitute a large part of total income.

E

Significant purchases the town is budgeting for in 2024-2025.

<b>ECOWA</b>	50,000	New Vehicle
ECOWA	1,000,000	Water Plant Repair
Street	21,700	New Mowers
General	50.000	New Vehicle

#### **Summary of Significant Accounting Polices**

Under modified-cash accounting revenues are recognized when received, and expenses are recognized when amounts are paid out.

Depreciation is recorded using lives for fixed assets as follows:

Sewer plant and infrastructure 40 years

Equipment 7 years

Automobiles 5 years

The proposed budget presented to you is prepared in accordance with the Oklahoma Municipal Budget Act in Title 11 of the Oklahoma Statutes.

Sincerely,

Johnny Pollard Mayor

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Town of Webbers Falls			
ECOWA			
	General	-	
		ECOWA	Totals
	Fund	ECOVA	20,101
Franchise Tax	20,101		
Cigarette Tax	4,568		4,568
Sales Tax	645,004		645,004
Use Tax	58,876		58,876
Gasoline tax	1,060		1,060
Motor Vehicle Tax	2,261		2,261
Alcohol Beverage Tax	2,756		2,756
Licenses and Permits	7,115		7,115
Grants	-	1,000,000	1,000,000
Sanitation			
Transfers in	-		-
Fines, Net of Refunds	296,710		296,710
Interest	-	-	•
Miscellaneous	10,585	5,433	16,018
Water		616,687	616,687
Sewer		•	•
Transfer fees		-	-
Meter reset fees		-	
Penalties		-	-
Water taps		4,800	4,800
Transfers from Sales Tax		-	-
Total Revenues	1,049,036	1,626,920	2,675,956
Total Expenditures	843,710	1,653,011	2,496,720
Increase (Decrease) in Cash	205,326	(26,091)	179,236
Carryover From Previous Year	1,467,709	267,060	1,734,769
Forecasted Ending Balance	1,673,035	240,969	1,914,004
Expenditures by Department an	d Fund		
Exponence of Department	T		
Fire Department	42,250		
General Government	323,725		
Police	392,934		
Street and Alley	84,800		
Otrost and Alloy	0.,000		
Total Town	843,710		
Total Town	3.0,7.10		
ECOWA	1,653,011		
ECOVA	1,000,011		
Total	2,496,720	<del></del>	
Total	2,730,120	<u> </u>	

	und Revenues			<del></del>
	Vebbers Falls			
rorecaste	d Income Statement	Budget	Budest	Actual
		Budget	Budget 2023-2024	2022-2023
		2023-2024	2023-2024	2022-2023
Revenues				
	Taxes	20 404	20 101	17,310
	Franchise Tax	20,101	20,101	4,485
	Cigarette Tax	4,568	4,568	700,015
	Sales Tax	645,004	645,004	700,015
	Use Tax	58,876	58,876	4 003
	Gasoline tax	1,060	1,060	1,003
	Motor Vehicle Tax	2,261	2,261 2,756	2,325 2,711
	Alcohol Beverage Tax	2,756	2,730	2,711
		704.606	724 626	727,849
		734,626	734,626	121,048
		7 2 2 2	7 445	
	Licenses and Permits	7,115	7,115	
		7440	4 000	
	Total licenses and permits	7,115	1,000	
	Intergovernmental		07.500	074 454
	Grants	•	37,500	274,454
			07.500	074 454
	Total intergovernmental	-	37,500	274,454
	Charges for Services			00.007
	Misc.		-	20,237
				00.007
		-	-	20,237
	Other revenue			000 005
	Fine Income	296,710	296,710	293,965
	Interest			•
	Event Center Rental		045	40.705
	Donations	645	645	10,795
	Surplus Items			
	Miscellaneous	9,940	9,940	8,539
			225 225	
		307,295	307,295	313,299
	Transfers			-
			-	<u> </u>
			4.000.404	4 205 200
	Total Revenues	1,049,036	1,080,421	1,335,839
			000 000	4.074.400
Expenditu	res	843,710	883,360	1,074,123
	"	i	i	1

	Budget	Budget	Actual
	2023-2024	2023-2024	2022-2023
Increase (Decrease) in Fund Balance	205,326	197,061	261,716
Carryover From Previous Year	1,467,709	1,478,592	1,373,684
Ending Fund Balance	1,673,035	1,675,653	1,635,400

TOWITOT WEDDETS Fails	Buuget 2024	2020	
General Fund Expenditures			
Town of Webbers Falls			
Forecasted Income Statement			
Modified Cash Basis			
	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Fire Department	2024-2025	2020-2024	2022 2020
Fire Department		<del></del>	
Personal Services			
		-	
Wages and salaries			
Social Security/Medicare	250	250	336
Workers comp	250	250	
State unemployment	4.400	4 400	
Retirement	1,100	1,100	
Contract Labor			
Total Personal Services	1,350	1,350	336
Materials and Supplies			
Supplies	3,500	3,500	20,022
Gasoline and oil	3,000	3,000	1,870
Total Materials and Supplies	6,500	6,500	21,892
	-		
Other Services and Charges			
Repairs and Maintenance	8,500	8,500	26,070
Electricity	2,100	2,100	3,334
Natural gas	2,500	2,500	2,495
Water	2,000	2,000	2,354
	3,700	3,700	5,455
Telephone Professional	100	100	206
Legal & Professional		10,000	11,334
Bonds and insurance	10,000		
Memberships	1,200	1,200	3,518
Training	1,000	1,000	1,091
Misc.	800	800	391
911 Dispatch	1,500	1,500	1,000
Meals	3,000	3,000	4,391
Total Other Services	34,400	34,400	61,639
·			
Capital Outlay			
Equipment	-	12,000	5,514
Building	-		•
Total Capital Outlay	-	12,000	5,514
Total outility			
Total Fire Department	42,250	54,250	89,381
Total File Department	,=		
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	<del></del>	-	
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		Budget	Budget	Actual
		2024-2025	2023-2024	2022-2023
General	Government			
00.1014				
Persona	I Services			
1 0,00,10	Salaries and Wages	108,785	108,785	94,129
	Overtime	2,700	2,700	3,096
	Bonus			2,250
	Social Security/Medicare	8,529	8,529	7,884
	Group health insurance	25,000	25,000	16,316
	Workers Comp	6,500	6,500	5,363
	Unemployment	1,115	1,115	920
	Retirement	2,497	2,497	1,183
	Reimbursements			680
	Other	250	250	1,098
	- Outlet			
Total Pa	rsonal Services	155,375	155,375	132,919
Total To	I Solidi Gol Vides	100,010	100,010	
Material	s and Supplies			
Material	Reconciliation discrepancies		-	-
	General Supplies	11,000	11,000	8,561
	Office Supplies	6,000	6,000	10,788
-	Gas and oil	10,000	10,000	9,036
	Ous and on	10,000	10,000	
Total Ma	aterials and Supplies	27,000	27,000	28,384
TOTAL IVIC	aterials and oupplies	2,,000	2.,555	
Other S	ervices and Charges	·		
Other St	Fivices and Charges			
	Permits and Fees	50	50	36
	Bank Service Charges	500	500	150
	Repairs	35,000	35,000	42,828
	Building Repairs	1,000	1,000	,
-	Codifica tion of Ordinances	1,000	1,000	2,000
	Electricity	35,000	30,000	28,142
	Natural gas	2,000	2,000	2,561
	Telephone	3,500	3,500	2,782
	Cemetry Care	600	600	
	Judge Fees	4,200	4,200	4,200
	Water	1,200	.,	.,
	Contracted services	•	_	
	Legal Fees	8,500	8,500	36,094
	Accounting and auditing	10,000	10,000	
	Rent	10,000	,	216
	Administration Services			
	Bonds and insurance	26,000	26,000	22,117
<del></del>	Training, Travel, Lodging, and Gas	1,000	1,000	1,446
	Advertising and publication	1,500	1,500	1,387
	Memberships and dues	1,000	1,000	2,043
	Equipment rental	1,000	1 .,,,,,,,	
	Meals	1,000	1,000	1,000
	Postage	1,500	1,500	520
ļ	Uniforms	1,000	1,000	
	Misc.	5,000	5,000	
	Streetlight Electricity	<del>                                     </del>	<del>                                     </del>	
	K-9			-

	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Interest	3,000	3,000	
interest			
Total Other Services	141,350	136,350	147,521
Capital Outlay			
Vehicals	50,000.00		
Equipment	21,700.00		
Capital improvements		50,000	169,471
Total Capital Outlay		50,000	169,471
Total Capital Cuttay		05,500	
Transfers Out	-	-	187,860
	200 705	000 705	CCC 4EE
Total General Government	323,725	368,725	666,155
Police Department	<del> </del>		
Personal Services			
Wages	161,216	161,216	152,340
Overtime	20,000	20,000	12,314
Social Security/Medicare	13,863	13,863	12,828
Group health insurance	25,000	24,300	22,447
Worker's Comp	12,000	12,000	12,328
State unemployment	1,812	1,812	1,406
Bonus	1,75.15	.,	4,125
Retirement	4,059	4,059	2,114
Pre-employment Drug Screening	180	180	501
Tre-employment Brag corconning			
Total Personal Services	238,130	237,430	220,402
Materials and Supplies			
Supplies	27,600	27,600	1,511
Office Supplies	2,700	4,320	4,970
Gas and Oil	38,400	31,200	27,667
Other Materials	-	-	1,069
Total Materials and Supplies	68,700	63,120	35,217
Total Materials and Supplies	00,700	00,120	
			<u> </u>
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<del></del>	Budget	Budget	Actual
	2024-2025		2022-2023
Other Services and Charges			
911 Dispatch	12,500	9,431	8,500
Repairs	15,500	15,300	12,139
Bank Fees		-	
Electricity	3,300	3,300	3,205
Telephone	11,340	8,040	6,858
Water		-	
OSBI		-	27,155
Legal fees	600	600	188
Permit & Licenses		-	112
Insurance and bonds		-	
Incarceration Fees		-	644
Interest		-	
Ammunition	1,200	1,200	-
Membership and dues	2,400	2,400	2,325
Training	1,800	1,800	392
Meals	300	300	95
Uniforms	1,200	1,200	
Fine Fees	1,200	1,200	
Travel	2,400	1,200	1,063
K9	2,400	2,400	219
Va .	2,400	2,400	210
Total Other Services	56,140	47,171	62,895
Total Other Services	00,140	77,171	02,000
Capital Outlay	<u></u>		-
Vehicles		<b></b>	
Equipment	2,100	9,600	-
Cherokee Nation Grant/Donations	9,600	9,000	
	18,264	18,264	
Other Total Control Outlook	29,964	27,864	
Total Capital Outlay	29,904	21,004	
Total Dallas	392,934	375,585	318,514
Total Police	392,934	373,303	310,314
Character and Allers			
Street and Alley			
B	<del></del>		
Personal Services			
Wages			
Overtime			
Seasonal			
Social security taxes	· ·	ļ	
Group health			
Worker's Comp			
State unemployment			
Retirement	-		
Contract labor			
	-		
Total Personal Services	-	-	
	<u> </u>		
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•	Budget	Budget	Actual
	2024-2025	2023-2024	2022-2023
Materials and Supplies			
Supplies			
Gasoline and oil			
Total Materials and Supplies	-	-	
Other Services and Charges			
Repairs	4,800	4,800	-
Building Repairs & Maint.			-
Electricity			-
Equipment Rental			-
Natural gas			•
Bank fees			72
Telephone			
Petty Cash			
Water			-
Contracted services			
Administration Services			
Bonds and insurance			-
Advertising & Publ.			
Training			
Uniforms		·	
Street Light Electiricty			-
Postage	-	-	
Total Other Services	4,800	4,800	72
Capital Outlay			
Street Improvements	80,000	80,000	
Equipment			-
Vehicles			-
Total Capital Outlay	80,000	80,000	•
Total Street and Alley	84,800	84,800	72
·			
Total General Fund Expenditures	843,710	883,360	1,074,123

ECOWA				
Forecasted	d Statements of Income and Cash Flows			
		Budget	Budget	Actual
		2024-2025	2023-2024	2022-2023
Revenues		2024-2025	2025-2024	ZULL-LULU
	Charges for Services		·	
	Water	616,687	616,687	497,01
	Sewer	010,001	010,001	
	Transfer fee	<del> </del>		
	Meter reset fees			
	Penalties			<del></del>
		4,800	4,800	
	Water taps	4,800	4,000	
	7-Day Clean			
	Billing Adjustments	ļ		
	Prepaid Utility		-	38,93
	Other Charges	-		30,33
	Total charges for services	621,487	621,487	535,948
	Insurance	-	-	-
	Interest		-	598
	Miscellaneous	5,433	5,433	-
	Grants	1,000,000	-	152,166
	Total other revenues	1,005,433	5,433	152,764
	Total Revenues	1,626,920	626,920	688,712
Expenses	Reimbursement	<del>                                     </del>	-	
	Land Survey	-	-	
Personal S			1 17 000	400.50
	Payroll	147,826	147,826	132,560
	Overtime	30,000	30,000	18,45
	Bonuses	5,000	5,000	6,49
	Social Security/Medicare	13,986	13,986	11,90
	Group health insurance	25,000	33,098	31,46
	Workers Comp	7,812	7,812	8,47
	State unemployment	1,828	1,828	1,10
	Retirement	4,095	4,095	3,96
	other	-	-	
Total Perso	onal Services	235,548	243,646	214,42
	nd Supplies	10.11-	40.445	24.44
	Supplies	49,415	49,415	34,110
	Office Supplies	4,012	4,012	8,27
	Gasoline and oil	11,363	11,363	11,33
	Water purchased	<u> </u>	<u> </u>	<u> </u>
	Water Chemicals	40,000	37,055	54,37

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**ECOWA** 

		Budget	Budget	Actual
		2024-2025	2023-2024	2022-2023
Operating A	Adjustments			
	Accounts Receivable	-	<b></b>	4,487
	Accounts Payable	•	-	
	Other	-	-	
	Depreciation	140,000		154,101
Operating a	Adjustments	140,000	-	158,588
Cash Prov	ded by (Used) by Investing Activities			
	Road	-	-	*
	Sewer Lagoon			-
	Truck	(50,000)		-
	Computers - Transmitter for Sewer Camera		-	•
٠.	Plant Repair	(1,000,000)		(334,068)
	Water Line Expansion		(50,300)	-
	Sewer Expansion / Repair		-	-
	Equipment		(9,000)	
		(1,050,000)	(59,300)	(334,068)
Cash Provided by (Used) by Financing Activities				
	OWRB	(50,940)	(50,940)	
	Loans	(9,684)	(9,684)	•
	Restricted			
	Invested in Capital Assets, Net			
	Unresitricted			
Total Debt	Service	(60,624)	(60,624)	-
Change in	Cash	(26,091)	(180,544)	(16,765)
Carryover	From Previous Year	267,060	309,770	227,407
1 2 3 3 3 4				
Ending Ba	ance	240,969	129,226	210,642

## Significant Assumptions 2024-2025

General	New Mowers	21,700.00
General	New Vehical	50,000.00
Water	New Vehical	50,000.00
Water	Water Plant Repair	1,000,000.00