

Town of Webbers Falls
Budget Message
2023-2024

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 2021-2022
- Approved Budget 2022-2023
- Proposed Budget 2023-2024

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 2023-2024

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 May 4, 2023, 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.

A

The Town Council has assumed that 100% of the actual revenues for the year ended June 30, 2023, will be available for the Town in the year ending June 30, 2024.

B

The Town Council has assumed that, generally, expenditures for the year ending June 30, 2023 will be similar to those spent in the year ended June 30, 2022, 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 2023-2024.

ECOWA	60,000	Water Lagoon Repair
ECOWA	25,000	2 Service Pumps
Street	80,000	Improvements to Streets
General	50,000	Vehicle

Summary of Significant Accounting Policies

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,



Mayor

Town of Webbers Falls
East Central Oklahoma Water Authority
Budget 2023-2024

Town of Webbers Falls Budget 2023-2024

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Town of Webbers Falls			
ECOWA			
	General		
	Fund	ECOWA	Totals
Franchise Tax	20,101		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	37,500	-	37,500
Sanitation			-
Transfers in	-		-
Fines, Net of Refunds	296,710		296,710
Interest	-	-	-
Miscellaneous	328,094	4,800	332,894
Water		616,687	616,687
Sewer		-	-
Transfer fees		-	-
Meter reset fees		-	-
Penalties		-	-
Water taps		4,800	4,800
Transfers from Sales Tax		-	-
Total Revenues	1,404,046	626,287	2,030,333
Total Expenditures	870,460	637,340	1,507,800
Increase (Decrease) in Cash	533,585	(11,053)	(11,053)
Carryover From Previous Year	1,477,732	304,227	304,227
Forecasted Ending Balance	2,011,317	293,174	293,174
Expenditures by Department and Fund			
Fire Department	42,250		
General Government	372,625		
Police	375,585		
Street and Alley	80,000		
Total Town	870,460		
ECOWA	637,340		
Total	1,507,800		

General Fund Revenues			
Town of Webbers Falls			
Forecasted Income Statement			
	Budget	Budget	Actual
	2023-2024	2022-2023	2021-2022
Revenues			
Taxes			
Franchise Tax	20,101	12,951	15,313
Cigarette Tax	4,568	4,284	4,681
Sales Tax	645,004	772,842	590,641
Use Tax	58,876	44,558	49,763
Gasoline tax	1,060	1,561	685
Motor Vehicle Tax	2,261	4,266	4,585
Alcohol Beverage Tax	2,756	4,500	4,284
	734,626	844,962	669,952
Licenses and Permits	7,115	7,071	14,495
Total licenses and permits	1,000	1,000	14,495
Intergovernmental Grants	37,500	149,777	79,507
Total intergovernmental	37,500	149,777	79,507
Charges for Services Misc.	-	-	28,680
	-	-	28,680
Other revenue			
Fine Income	296,710	282,504	250,482
Interest			781
Event Center Rental			1,350
Donations		645	11,950
Surplus Items			4,772
Miscellaneous		9,940	
	296,710	293,089	269,335
Transfers			-
	-	-	-
Total Revenues	1,069,836	1,288,828	1,061,969
Expenditures	870,460	792,675	840,017

	Budget 2023-2024	Budget 2022-2023	Actual 2021-2022
Increase (Decrease) in Fund Balance	199,376	496,153	221,952
Carryover From Previous Year	1,477,732	1,478,592	1,373,684
Ending Fund Balance	1,677,108	1,974,745	1,595,636

General Fund Expenditures			
Town of Webbers Falls			
Forecasted Income Statement			
Modified Cash Basis			
	Budget	Budget	Actual
	2023-2024	2022-2023	2021-2022
Fire Department			
Personal Services			
Wages and salaries			
Social Security/Medicare			
Workers comp	250	240	261
State unemployment			
Retirement	1,100		1,080
Contract Labor		2,700	
Total Personal Services	1,350	2,940	1,341
Materials and Supplies			
Supplies	3,500	3,404	2,722
Gasoline and oil	3,000	3,000	2,085
Total Materials and Supplies	6,500	6,404	4,807
Other Services and Charges			
Repairs and Maintenance	8,500	8,085	11,440
Electricity	2,100	2,100	1,445
Natural gas	2,500	2,485	4,004
Water			3,052
Telephone	3,700	3,687	3,927
Legal & Professional	100	50	94
Bonds and insurance	10,000	9,904	9,904
Memberships	1,200	1,225	1,038
Training	1,000	1,001	756
Misc.	800	709	275
911 Dispatch	1,500	1,500	1,000
Meals	3,000	3,000	2,784
Total Other Services	34,400	33,746	39,719
Capital Outlay			
Equipment	-	12,000	
Building	-		141,351
Total Capital Outlay	-	12,000	141,351
Total Fire Department	42,250	55,090	187,218

	Budget 2023-2024	Budget 2022-2023	Actual 2021-2022
General Government			
Personal Services			
Salaries and Wages	108,785	83,420	69,952
Overtime	2,700		-
Social Security/Medicare	8,529	62,705	21,004
Group health insurance	25,000	15,997	24,251
Workers Comp	6,500	6,600	4,865
Unemployment	1,115		2,601
Retirement	2,497	3,360	2,487
Council fee			
Drug Test	250	250	
Total Personal Services	155,375	172,332	125,160
Materials and Supplies			
Reconciliation discrepancies	-	-	-
General Supplies	11,000	9,166	10,722
Office Supplies	6,000	5,840	4,664
Gas and oil	10,000	9,400	6,150
Total Materials and Supplies	27,000	24,406	21,536
Other Services and Charges			
Permits and Fees	50	48	44
Bank Service Charges	500	300	3,077
Repairs	35,000	8,015	32,596
Building Repairs	1,000	947	
Electricity	30,000	27,172	24,573
Natural gas	2,000	1,653	1,918
Telephone	3,500	3,756	3,312
Cemetery Care	600	525	
Judge Fees	4,200	4,200	4,200
Water			
Contracted services		22,700	
Legal Fees	8,500	8,500	17,598
Accounting and auditing	10,000	8,825	
Administration Services			
Bonds and insurance	26,000	6,174	25,233
Training, Travel, Lodging, and Gas	1,000	810	387
Advertising and publication	1,500	404	1,544
Memberships and dues	1,000	990	2,351
Equipment rental			
Meals	500	480	580
Postage	400	351	
Uniforms	500	400	
Misc.	5,000	3,360	1,571
Streetlight Electricity			
K-9	6,000		5,360
Interest	3,000		2,035
Total Other Services	140,250	99,610	126,379

	Budget 2023-2024	Budget 2022-2023	Actual 2021-2022
Capital Outlay			
Capital improvements	50,000	20,017	
Total Capital Outlay	50,000	20,017	-
Transfers Out	-	-	-
Total General Government	372,625	316,365	273,075
Police Department			
Personal Services			
Wages	161,216	178,512	200,723
Overtime	20,000	-	-
Social Security/Medicare	13,863	18,043	-
Group health insurance	24,300	12,000	13,635
Worker's Comp	12,000	9,600	9,271
State unemployment	1,812	-	-
Retirement	4,059	3,600	3,055
Pre-employment Drug Screening	180	-	-
Total Personal Services	237,430	221,755	226,684
Materials and Supplies			
Supplies	27,600	861	7,171
Office Supplies	4,320	600	1,059
Gas and Oil	31,200	31,200	38,222
Other Materials	-	-	701
Total Materials and Supplies	63,120	32,661	47,153

	Budget 2023-2024	Budget 2022-2023	Actual 2021-2022
Other Services and Charges			
911 Dispatch	9,431	8,520	8,500
Repairs	15,300	120	16,423
Bank Fees	-	300	26
Electricity	3,300	3,060	3,438
Telephone	8,040	2,760	6,753
Water	-	-	-
OSBI	-	-	14,796
Legal fees	600	600	1,284
Permit & Licenses	-	-	4,737
Insurance and bonds	-	-	406
Incarceration Fees	-	3,180	1,047
Interest	-	-	2,078
Ammunition	1,200	600	-
Membership and dues	2,400	1,200	1,738
Training	1,800	1,200	306
Meals	300	120	409
Uniforms	1,200	1,200	-
Fine Fees	1,200	24,180	-
Travel	-	2,100	1,479
K9	2,400	3,600	3,067
Total Other Services	47,171	52,740	66,487
Capital Outlay			
Vehicles	-	32,064	-
Equipment	9,600	-	39,400
Cherokee Nation Grant/Donations	-	-	-
Other	18,264	-	-
Total Capital Outlay	27,864	32,064	39,400
Total Police	375,585	339,220	379,724
Street and Alley			
Personal Services			
Wages	-	-	-
Overtime	-	-	-
Seasonal	-	-	-
Social security taxes	-	-	-
Group health	-	-	-
Worker's Comp	-	-	-
State unemployment	-	-	-
Retirement	-	-	-
Contract labor	-	-	-
Total Personal Services	-	-	-

	Budget 2023-2024	Budget 2022-2023	Actual 2021-2022
Materials and Supplies			
Supplies			-
Gasoline and oil			-
Total Materials and Supplies	-	-	-
Other Services and Charges			
Repairs		4,800	-
Building Repairs & Maint.			-
Electricity			-
Equipment Rental			-
Natural gas			-
Telephone			-
Petty Cash			-
Water			-
Contracted services			-
Administration Services			-
Bonds and insurance			-
Advertising & Publ.			-
Training			-
Uniforms			-
Street Light Electiricty			-
Postage	-	-	-
Total Other Services	-	4,800	-
Capital Outlay			
Street Improvements	80,000	77,200	-
Equipment			-
Vehicles			-
Total Capital Outlay	80,000	77,200	-
Total Street and Alley	80,000	82,000	-
Total General Fund Expenditures	870,460	792,675	840,017

ECOWA				
Forecasted Statements of Income and Cash Flows				
		Budget	Budget	Actual
		2023-2024	2022-2023	2021-2022
Revenues				
	Charges for Services			
	Water	616,687	501,170	446,432
	Sewer			-
	Transfer fee			-
	Meter reset fees			-
	Penalties			-
	Water taps	4,800	1,100	1,825
	7-Day Clean			-
	Billing Adjustments			-
	Prepaid Utility		-	-
	Other Charges	-	-	163
	Total charges for services	621,487	502,270	448,420
	Insurance	-	-	9,761
	Interest			64
	Miscellaneous	-	5,433	12,182
	Grants	-	-	156,736
	Total other revenues	-	5,433	178,743
	Total Revenues	621,487	507,703	627,163
Expenses				
	Reimbursement	-	-	-
	Land Survey	-	-	-
Personal Services				
	Payroll	147,826	173,604	148,482
	Overtime	30,000		-
	Bonuses	5,000		
	Social Security/Medicare	13,986		10,804
	Group health insurance	33,098	50,112	43,903
	Workers Comp	7,812	7,620	7,142
	State unemployment	1,828		1,003
	Retirement	4,095	6,360	-
	Contract labor	-	-	-
	Total Personal Services	243,646	237,696	211,334
Materials and Supplies				
	Supplies	49,415	13,046	38,730
	Office Supplies	4,012	2,700	3,473
	Gasoline and oil	11,363	10,200	12,054
	Water purchased			
	Water Chemicals	37,055	39,540	38,928

	Budget 2023-2024	Budget 2022-2023	Actual 2021-2022
Total Materials and Supplies	101,844	65,486	93,185
Other Services and Charges			
Licensing and Permits	1,086	354	1,182
Contracted Services			
Returned Checks		600	
Bank Fees	3,500	1,260	4,361
Repairs	50,000	19,020	37,243
Building Repairs		14,232	
Electricity	32,690	27,300	27,174
Natural Gas			
Telephone	7,000	6,660	6,909
Water Storage	10,187	8,525	7,783
Dumpster Fees	75,256	3,010	1,230
Legal	2,556	540	9,406
Accounting and auditing		8,825	
Trash Collections		76,200	76,883
Lab tests			
Bonds and insurance	14,660	6,246	10,233
Training, Travel, Lodging			140
Advertising and publication	283	180	164
Memberships and dues	1,463	2,055	2,358
Uniforms			
Postage	3,370	360	3,523
Misc. Other	-	719	
Total Other Services	202,051	176,086	188,589
Depreciation Expense	140,000		143,034
Debt Service Expense			-
Interest Expense			1,375
Total Expenses	687,541	479,268	637,517
Transfers			
From Special Sales Tax			
From Town			-
From Court			-
Transfers Out	-	-	177,945
	-	-	177,945
Net Income	(66,053)	28,436	167,592

	Budget 2023-2024	Budget 2022-2023	Actual 2021-2022
Operating Adjustments			
Accounts Receivable	-	-	4,487
Accounts Payable	-	-	
Other	-	-	
Depreciation	140,000		143,034
Operating Adjustments	140,000	-	147,521
Cash Provided by (Used) by Investing Activities			
Road	-	-	-
Sewer Lagoon		-	-
Truck			-
Computers - Transmitter for Sewer Camera		-	-
BUILDING			
Water Line Expansion		(50,300)	-
Sewer Expansion / Repair	(60,000)	-	-
Equipment	(25,000)	(9,000)	(344,973)
	(85,000)	(59,300)	(344,973)
Cash Provided by (Used) by Financing Activities			
OWRB		(50,940)	
Loans		(9,684)	117,047
Restricted			
Invested in Capital Assets, Net			
Unrestricted			
Total Debt Service	-	(60,624)	117,047
Change in Cash	(11,053)	(91,488)	87,187
Carryover From Previous Year	304,227	309,770	227,407
Ending Balance	293,174	218,282	314,594

**Significant Assumptions
2023-2024**

ECOWA 60,000.00 WATER LAGOON CLEAN UP
 25,000.00 2 SPARE SERVICE PUMPS

STREET 80,000.00 Street Repair

GENERAL 50,000.00 Vehicle for Town

Various Raises Across the Town and ECOWA to offset inflation
\$2 an hour + 3%

AFFIDAVIT OF PUBLICATION

County of Muskogee, State of Oklahoma

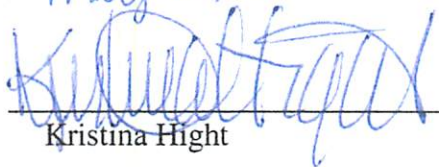
The Muskogee Phoenix
 214 Wall St
 Muskogee, Ok, 74402
 918-684-2858

CASE:

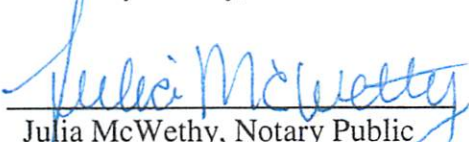
Budget

I, **Kristina Hight**, of lawful age, being duly sworn upon oath, deposes and says that I am the Classified Advisor of The Muskogee Phoenix, a daily/weekly publication that is a "legal newspaper" as that phrase is defined in 25 O.S. § 106, as amended to date, for the City of Muskogee, for the County of Muskogee, in the State of Oklahoma. The attachment hereto contains a true and correct copy of what was published in the regular edition of said newspaper, and not in a supplement, in consecutive issues on the following dates:

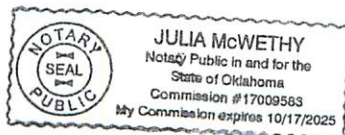
PUBLICATIONS:

May 12, 2023

 Kristina Hight

Signed and sworn to before me on this 12 day of May, 2023.


 Julia McWethy, Notary Public
 My Commission expires: 10-17-2025
 Commission # 17009583

(SEAL)



Acct: *115*
 Fee: \$ *99.00*

Published in The Muskogee Phoenix
 May 12, 2023

Special Meeting
 When: Tuesday May 16, 2023
 Time: 6PM
 Location: City Hall 417 N. Hwy 100 Webbers Falls, Ok 74470

Town of Webbers Falls ECOWA Budget 2023-2024

	General Fund	ECOWA	Totals
Franchise Tax	20,101		20,101
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