

CITY OF HARTSHORNE, OKLAHOMA
Fiscal Year 2024 - 2025 Annual Budget

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	TRANSFERS	Net Change	ENDING BALANCE
GENERAL FUND	\$ 574,193	\$ 1,025,490	\$ (1,353,816)	\$ -	\$ (328,326)	\$ 245,867
ENTERPRISE FUNDS						
PWA Operations	\$ 522,826	\$ 1,442,908	\$ (1,667,261)	\$ -	\$ (224,353)	\$ 298,473
PWA Capital Outlay		12,932,350	(12,932,350)		-	\$ -
TOTAL ENTERPRISE FUNDS	\$ 522,826	\$ 14,375,258	\$ (14,599,611)	\$ -	\$ (224,353)	\$ 298,473
Total General Fund & PWA:	\$ 1,097,019	\$ 2,468,398	\$ (3,021,076)	\$ -	\$ (552,679)	\$ 544,340
SPECIAL REVENUE FUNDS						
Limited Purpose Sales Tax-						
Ambulance & Capital Equipment	\$ 25,253	\$ 166,235	\$ (144,000)	\$ -	\$ 22,235	47,488
Cemetery Care Fund	6,834	400	-	-	400	7,234
TOTAL SPECIAL REVENUE FUNDS	\$ 32,087	\$ 166,635	\$ (144,000)	\$ -	\$ 22,635	\$ 54,722
GRAND TOTAL ALL FUNDS	\$ 1,129,106	\$ 15,567,382	\$ (16,097,426)	\$ -	\$ (530,044)	\$ 599,062

**City of Hartshorne
Public Works Authority**

Fiscal Year 2024 / 2025 Budget

	UNAUDITED FISCAL YEAR 2022/2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	UNAUDITED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024 / 2025	
<u>Operating revenues:</u>					
Charges for services:					
Water charges	\$ 681,716	\$ 680,000	\$ 670,529	\$ 670,000	
Restricted Sales Tax (1/2%)	78,988	85,000	92,325	83,093	*90%
25.0% rate increase-Oct		-	-	125,625	
Sewer charges	264,948	280,000	254,544	254,000	
25.0% rate increase-Oct		-		47,625	
Sanitation charges	445,397	470,000	438,397	438,000	
25.0% rate increase-Oct (5% pass-through)		-		82,125	
Total charges for services	<u>1,471,049</u>	<u>1,515,000</u>	<u>1,455,795</u>	<u>1,700,468</u>	
Administration Revenue	24,290	126,000	57,090	50,000	
Grants - Sewer			44,298	1,038,000	**
Grants - Water	547,210			4,537,790	*
Loan Proceeds - Water				7,048,000	*
Total operating revenues	<u>2,042,549</u>	<u>1,641,000</u>	<u>1,557,183</u>	<u>14,374,258</u>	
<u>Operating expenses:</u>					
Water Department:					
Personal services		-	-	227,613	
Materials and supplies		-	71,992	70,500	
Water Purchase - \$4.00 / 1,000 gallons	408,849	805,000	421,438	425,000	F
Other services and charges	14,978	-	21,755	22,000	
Debt Service - OWRB	173,114	-	173,493	-	
AMR- 2020-2035 1.66%				34,025	F
Debt Service - USDA - New Water Lines-estimated-40 years-1.25% - 4 MONTHS				74,712	F
Debt Service Reserve - USDA - New Water Lines-estimated - 4 MONTHS				7,472	F
Short-Lived Asset Reserve - USDA - New Water Lines-estimated - 4 MONTHS				10,155	F
Capital Outlay	-	-	238,650	11,894,350	*
Total Water Department:	<u>596,942</u>	<u>805,000</u>	<u>927,328</u>	<u>12,765,828</u>	
Sewer Department:					
Debt Service - OWRB					
Refi - 2021-2048 Variable (5.2%)	-	-	-	136,262	F
Capital Outlay	9,402	50,000	235,187	1,038,000	**
Total Sewer Department:	<u>9,402</u>	<u>50,000</u>	<u>235,187</u>	<u>1,174,262</u>	
Sanitation:					
Other services and charges	434,102	435,000	385,782	232,997	
5% increase in trash contract-March 2025				122,324	
Total Sanitation Department:	<u>434,102</u>	<u>435,000</u>	<u>385,782</u>	<u>355,321</u>	F

**City of Hartshorne
Public Works Authority**

Fiscal Year 2024 / 2025 Budget

	UNAUDITED FISCAL YEAR 2022/2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	UNAUDITED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024 / 2025
Administration Department:				
Personal services	290,545	-	261,542	-
Estimated Past Due Payroll Liabilities-\$2,850/mo; 5 yrs; 6%				34,200
Materials and supplies	74,465	-	136,666	140,000
Other services and charges	147,799	351,000	128,063	130,000
Capital Outlay		-	-	-
Total Administration Department:	512,810	351,000	526,270	304,200
Total operating expenses	1,553,256	1,641,000	2,074,568	14,599,611
Net operating income (loss)	\$ 489,293	\$ -	\$ (517,385)	\$ (225,353)
<u>Nonoperating revenue :</u>				
Interest	283	-	1,789	1,000
Insurance Claims		-	-	-
Total nonoperating revenue	283	-	1,789	1,000
Net Income (loss) before contributions and transfers	489,576	-	(515,596)	(224,353)
Transfers In from other funds (Equipment)	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
Revenues and other financing sources over (under) expenditures and other uses	\$ 489,576	\$ -	\$ (515,596)	\$ (224,353)
Beginning Fund Balance (estimated)				522,826
Ending Fund Balance				298,473
TOTAL FIXED COSTS (F)				\$ 1,077,147
FIXED COST AS % OF TOTAL OPERATING COST				65%
FUTURE TOTAL FIXED COSTS (F)-12 months debt service				\$ 1,261,825
FUTURE FIXED COST AS % OF TOTAL OPERATING COST-12 months debt service				68%

**City of Hartshorne
General Fund**

Fiscal Year 2024 / 2025 Budget

	UNAUDITED FISCAL YEAR 2022/2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	UNAUDITED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024/ 2025	
REVENUES:					
Sales Tax - 2.5%	431,523	388,371	461,625	415,462	90%
Use Tax	117,745	105,971	134,584	121,126	90%
Beverage Tax	27,376	24,638	8,950	25,000	90%
Franchise Tax	64,048	57,643	57,399	57,000	
Tobacco Tax	4,803	4,323	4,648	4,183	90%
Licenses & Fees	3,575	-	6,580	3,000	
Tower Rental - \$800/month				9,600	
Royalties	90,085	-	82,396	50,000	
Police Fines	89,474	80,527	106,035	85,000	
Motor Vehicle Tax			4,494	4,045	*90%
Gasoline Excise Tax	-	-	-	-	*90%
Nutrition Income			82,451	45,000	
Cemetery Income			-		
Restricted Cemetery Income-12.5%			-	625	
Other Cemetery Income	7,892	-	5,358	5,000	
Twin Cities Baseball	752		-	-	
ARPA Grant	172,232		-	-	
Grant Income		-	69,298	-	
Other Income	313,195	150,000	249,802	200,000	
Total Revenues	1,322,701	811,473	1,273,620	1,025,040	
EXPENDITURES					
General Government:					
Personal Services	263,841	109,003	257,919	112,434	
Estimated Past Due Payroll Liabilities-\$3,625/mo; 5 yrs; 6%			-	43,500	
Materials & Supplies	102,282		7,690	13,750	
Other Services & Charges	152,764	539,782	182,137	225,000	
Capital Outlay -GG, Clerk, Treas	4,690	325,000	186,079	125,000	
Total General Government	523,577	973,785	633,826	519,684	
Police:					
Personal Services	175,476	254,648	242,777	299,172	
Materials & Supplies	63,860	75,000	91,451	24,750	
Other Services & Charges	6,002	47,186	8,333	70,200	
Debt Service - \$2,264/mo				27,168	
Capital Outlay	35,969	41,000	47,305	27,600	
Total Police	281,307	417,834	389,866	448,890	

**City of Hartshorne
General Fund**

Fiscal Year 2024 / 2025 Budget

	UNAUDITED FISCAL YEAR 2022/2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	UNAUDITED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024/ 2025
Animal Control / Code Enforcement				
Personal services	32,096	35,500	35,072	46,801
Materials & Supplies	15,652	23,000	6,862	7,000
Other Services & Charges	-	25,000	8,192	8,500
Capital Outlay	-	-	-	-
Total Animal Control / Code Enforcement	<u>47,748</u>	<u>83,500</u>	<u>50,126</u>	<u>62,301</u>
Fire:				
Personal Services	12,663	20,000	19,079	22,800
Materials & Supplies		10,000	2,173	2,500
Other Services & Charges	11,156	-	9,878	10,000
Capital Outlay			-	11,500
Total Fire	<u>23,819</u>	<u>30,000</u>	<u>31,130</u>	<u>46,800</u>
Street:				
Personal Services	24,152	71,000	11,227	-
Materials & Supplies	78,242	60,000	90,769	80,000
Other Services & Charges	-	16,000	12,559	15,000
Capital Outlay	29,765	50,000	-	-
Total Street	<u>132,160</u>	<u>197,000</u>	<u>114,555</u>	<u>95,000</u>
Recreation & Events:				
Personal Services		-	-	-
Materials & Supplies	911	-	3,855	5,000
Other Services & Charges	116,692	-	26,105	25,000
Capital Outlay	576	140,000	-	-
Total Recreation & Events	<u>118,178</u>	<u>140,000</u>	<u>29,960</u>	<u>30,000</u>
Library:				
Personal services			-	-
Materials & Supplies	30,342	30,000	-	-
Other Services & Charges			7,593	8,000
Capital Outlay			-	-
Total Library	<u>30,342</u>	<u>30,000</u>	<u>7,593</u>	<u>8,000</u>
Cemetery Operations:				
Materials & Supplies			-	-
Other Services & Charges	18,863	20,000	-	-
Total Cemetery Operations	<u>18,863</u>	<u>20,000</u>	<u>-</u>	<u>-</u>

**City of Hartshorne
General Fund**

Fiscal Year 2024 / 2025 Budget

	UNAUDITED FISCAL YEAR 2022/2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	UNAUDITED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024/ 2025
Nutrition:				
Personal services	-	-	77,792	84,462
Estimated Past Due Payroll Liabilities-\$890/mo; 5 yrs; 6%				10,680
Materials & Supplies	41,336	-	14,089	15,000
Other Services & Charges	-	103,000	30,332	33,000
Capital Outlay	-	-	30,000	-
Total Nutrition	<u>41,336</u>	<u>103,000</u>	<u>152,213</u>	<u>143,142</u>
Total expenditures	<u>1,217,331</u>	<u>1,995,119</u>	<u>1,409,269</u>	<u>1,353,816</u>
Revenue over (under) expenditures	105,371	(1,183,646)	(135,649)	(328,776)
 <u>OTHER FINANCING SOURCES (USES)</u>				
Interest Income	438	394	525	450
Gain/Loss on Sale of Assets		-	9,750	-
 Transfers In:				
S&A Transfer in to GF		-	-	-
PWA Transfer In to GF		-	-	-
Nutrition Transfer In to GF		-	51,000	98,142
 Transfers Out:				
to Cemetery Care		-	-	-
to Nutrition		-	(51,000)	(98,142)
to PWA		-	-	-
to S&A		-	-	-
Total Transfers:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net other financing sources (uses)	<u>438</u>	<u>394</u>	<u>10,275</u>	<u>450</u>
Revenues and other financing sources over (under) expenditures and other uses	<u>105,809</u>	<u>(1,183,252)</u>	<u>(125,374)</u>	<u>(328,326)</u>
Beginning Fund Balance (estimated)				<u>574,193</u>
Ending Fund Balance				<u>245,867</u>

City of Hartshorne
Limited Purpose Sales Tax-Ambulance & Capital Equipment Fund

Fiscal Year 2024 / 2025 Budget

	ACTUAL FISCAL YEAR 2022 / 2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	UNAUDITED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024 / 2025	
<u>REVENUES:</u>					
Sales Tax - 1%	\$ 191,338	\$ -	184,650	166,185	90%
Other Revenue	-	-		-	
Total Revenues	191,338	-	184,650	166,185	
<u>EXPENDITURES</u>					
Other Services & Charges-\$12k/month	170,500	-	147,500	144,000	
Capital Outlay	-	-	-	-	
Total expenditures	170,500	-	147,499	144,000	
Revenue over (under) expenditures	20,838	-	37,150	22,185	
<u>OTHER FINANCING SOURCES (USES)</u>					
Interest Income	72	-	88	50	
Transfers Out to PWA (Equipment)	-	-	-	-	
Net other financing sources (uses)	72	-	88	50	
Revenues and other financing sources over (under) expenditures and other uses	20,910	-	37,239	22,235	
Beginning Fund Balance (estimated)				25,253	
Ending Fund Balance				47,488	

**City of Hartshorne
Cemetery Care Fund**

Fiscal Year 2024 / 2025 Budget

	ACTUAL FISCAL YEAR 2022 / 2023	APPROVED BUDGET FISCAL YEAR 2023 / 2024	UNAUDITED FISCAL YEAR 2023 / 2024	PROPOSED BUDGET FISCAL YEAR 2024 / 2025
<u>REVENUES:</u>				
Restricted Income (12.5%)	\$ 11,534	-	\$ -	400
Other Income	-	-	-	-
Total Revenues	11,534	-	-	400
<u>EXPENDITURES</u>				
Capital Improvements	18,863	-	-	-
Land Purchases	-	-	-	-
Total Cemetery Care	18,863	-	-	-
Revenue over (under) expenditures	(7,329)	-	-	400
<u>OTHER FINANCING SOURCES (USES)</u>				
Interest Income	-	-	-	-
Transfer In	-	-	-	-
Net other financing sources (uses)	-	-	-	-
Revenues and other financing sources over (under) expenditures and other uses	(7,329)	-	-	400
Beginning Fund Balance (estimated)				6,834
Ending Fund Balance				7,234

City of Hartshorne Capital Outlay & Special Request Detail
Fiscal Year 2024 / 2025 Annual Budget

	REQUESTED CAPITAL OUTLAY 2024-2025	BUDGETED CAPITAL OUTLAY 2024-2025	LESS OUTSIDE GRANT FUNDS:	LESS LOAN PROCEEDS	LESS PAID FROM RESTRICTED CASH	NET CY OPERATING COST TO CITY:	
<i>FY25 Notes:</i>							
GENERAL FUND:							
General Government							
Capital Outlay							
City Hall	200,000	125,000	-		-	125,000 <i>Estimated</i>	
Total General Government	200,000	125,000	-	-	-	125,000	
City Clerk							
Capital Outlay							
Office Furniture	6,000	-				-	
Filing Cabinet	500	-				-	
Total City Clerk	6,500	-	-	-	-	-	
Treasurer							
Capital Outlay							
Office Furniture		-				- <i>Need estimate</i>	
Filing Cabinet		-				- <i>Need estimate</i>	
Supply Cabinet		-				- <i>Need estimate</i>	
Total Treasurer	-	-	-	-	-	-	
Police Department							
Capital Outlay							
2 Vehicles	21,600	21,600			(21,600)	- <i>Capital Lease - \$1,800/mo for 4 years; paid w/ Equip & Training cash?-Reduce Repairs on older vehicles</i>	
Tasers	6,000	6,000			(6,000)	- <i>\$6k/year for 5 years; paid from Equip & Training cash</i>	
Total Police & Court Department	27,600	27,600	-	-	(27,600)	-	
Fire Department							
Capital Outlay							
Storm Siren - Control Base Sta	9,500	9,500				9,500 <i>county sales tax???</i>	
Computer	2,000	2,000				2,000 <i>county sales tax???</i>	
Kitchen Remodel	4,000	-				- <i>county sales tax???</i>	
VFD Roof		-				- <i>Need Estimates</i>	
Total Fire Department	15,500	11,500	-	-	-	11,500	
Recreation & Events							
Capital Outlay							
Total Recreation & Events Department	-	-	-	-	-	-	
Library							
Capital Outlay							
Total Library	-	-	-	-	-	-	
Animal Control Department							
Capital Outlay							
Total Animal Control Department	-	-	-	-	-	-	
Ambulance							
Capital Outlay							
Total Ambulance	-	-	-	-	-	-	

City of Hartshorne Capital Outlay & Special Request Detail
Fiscal Year 2024 / 2025 Annual Budget

	REQUESTED CAPITAL OUTLAY 2024-2025	BUDGETED CAPITAL OUTLAY 2024-2025	LESS OUTSIDE GRANT FUNDS:	LESS LOAN PROCEEDS	LESS PAID FROM RESTRICTED CASH	NET CY OPERATING COST TO CITY:	FY25 Notes:
Cemetery Operations							
Capital Outlay							<i>Estimated cost \$1k per day to fix 5-15 headstones per day</i>
Fix Headstones	6,000	-					<i>Estimated 100 headstones need to be fixed ~6 days of work</i>
Total Cemetery Operations	6,000	-	-	-	-	-	
Nutrition							
Capital Outlay							
Pay increases							<i>Included in Salary Schedule</i>
Oven Repair	600	-					<i>Estimate</i>
Steamtable Repairs	500	-					<i>Estimate</i>
Replace Ceiling Tiles	3,080	-					<i>Estimate</i>
Stainless Steel Countertop C	2,000	-					<i>Estimate</i>
Total Nutrition	6,180	-	-	-	-	-	
Total General Fund	\$ 261,780	\$ 164,100	\$ -	\$ -	\$ (27,600)	\$ 136,500	

PUBLIC WORKS AUTHORITY:

Administration							
Total Administration	-	-	-	-	-	-	
Water Department							
Replace all Water Lines	11,894,350	11,894,350	(4,537,790)	(7,048,000)	(308,560)	-	<i>\$2,750,000 USDA Grant; \$2,335,000 HIS Grant (Spent \$238,650 in FY24 for Engineering; paid with a portion of Choctaw I.H.S. Grant)</i>
Skid Steer	75,000	-					<i>Use Capital Equipment Restricted Cash - Finance?</i>
Side by Side	15,000	-					<i>Finance?</i>
Total Water Department	11,984,350	11,894,350	(4,537,790)	(7,048,000)	(308,560)	-	
Sewer Department							
Sewer Plant Improvements & Line Replacement	1,038,000	1,038,000	(1,038,000)	-	-	-	<i>S3 Construction \$817k; paid with OWRB ARPA Grant + remaining CDBG</i>
Total Sewer Department	1,038,000	1,038,000	(1,038,000)	-	-	-	
Total Trash Department	-	-	-	-	-	-	
Total PWA	13,022,350	12,932,350	(5,575,790)	(7,048,000)	(308,560)	-	

AMBULANCE & CAPITAL EQUIPMENT - LIMITED PURPOSE SALES TAX

Total Ambulance & Capital E	-	-	-	-	-	-	
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CEMETERY CARE FUND-Land Purchases or Capital Improvements

Cemetery Care							
Capital Outlay							
Total Cemetery Care	-	-	-	-	-	-	
Total Budgeted Capital Outlay All Funds	\$ 13,284,130	\$ 13,096,450	\$ (5,575,790)	\$ (7,048,000)	\$ (336,160)	\$ 136,500	

City of Hartshorne
 Minimum Utility Bill
 FY25 Budget
 Utility Rate Proposed Changes

PROPOSED FY25 CHANGES:

	Current Rate- Residential		Proposed Rate Change	\$ Change	Proposed New Minimum Bill
Water	\$ 29.50	0-4,000 gallons	25.0%	\$ 7.38	\$ 36.88
Sewer	\$ 21.81	0-2,000 gallons	25.0%	\$ 5.45	\$ 27.26
Trash	\$ 28.56	1 polycart	25.0%	\$ 7.14	\$ 35.70
	<u>\$ 79.87</u>			\$ 19.97	<u>\$ 99.84</u>

per year: \$ 239.61