TOW Resolution 26 - 1.1
PWA Resolution 26 - 1.2

A JOINT RESOLUTION OF THE TOWN OF WASHINGTON BOARD OF TRUSTEES AND THE TOWN OF WASHINGTON PUBLIC WORKS AUTHORITY TRUSTEES APPROVING AN AMENDMENT TO THE MUNICIPAL BUDGET FOR FISCAL YEAR 2025-2026 FOR PURPOSES OF REALLOCATING FUNDING AND PROVIDING FOR AN EFFECTIVE DATE.

Whereas, the originally adopted (June 10, 2025) and previously amended (August 12, 2025) budget for FY 25-26 needs to be updated as we have actualized both revenue and expenses and are now approximately halfway through the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF WASHINGTON AND BY THE WASHINGTON PUBLIC WORKS AUTHORITY, STATE OF OKLAHOMA:

Section 1. **Budget Amendments.** The following amendments to the FY 2025-2026 Budget are hereby adopted as reflected in the attached five-page Budget spreadsheet. Changes are highlighted in yellow.

Section 2. **Severability**. If any section, subsection, sentence, clause, phrase or portion of this Resolution is for any reason held invalid, unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Resolution, except, that the effective date provision shall not be severable from the operative provisions of this Resolution.

PASSED, APPROVED AND ADOPTED this 13th day of January, 2026.

TOWN OF WASHINGTON

Joel Siria, Mayor

ATTEST:

Kasey Lesher, Town Clerk

OFFICIAL SEAL OF WASHINGTON OKLAHOMA
THE TOWN OF WASHINGTON 1907

Annual Budget

Town of Washington General Fund

Estimated Revenues	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Jun 2025 & Amended Aug 2025	FY 25-26 Actuals to Dec 31, 2025	FY 25-26 Proposed Amended Jan 2026
Ambulance Service	$ 39,216.93	$ 42,777.03	$ 48,000.00	$ 21,246.47	$ 48,000.00
Citations	Not recorded	$ 2,740.28	$ 3,000.00	$ 2,911.21	$ 5,000.00
County Clerk	$ 5,005.13	$ 5,483.67	$ 5,000.00	$ 4,087.00	$ 8,000.00
Grants	$ 57,626.04	$ 685,414.90	$ 300,000.00	$ 79,042.04	$ 300,000.00
Grave Operations	$ 14,309.08	$ 45,353.47	$ 40,000.00	$ 31,303.09	$ 45,000.00
Interest	$ 2.83	$ 165.57	$ 90.00	$ 190.28	$ 300.00
Miscellaneous	$ 41,414.46	$ 12,704.12	$ 12,000.00	$ 3,110.00	$ 4,000.00
Permits	$ 42,339.77	$ 34,723.42	$ 40,000.00	$ 13,125.63	$ 26,000.00
Taxes	$ 4,420.00	$ -	$ -		$ -
Cigar Tax	$ 2,367.02	$ 1,407.31	$ 1,750.00	$ 1,158.48	$ 2,200.00
City Use Tax	$ 171,314.67	$ 175,618.49	$ 200,205.08	$ 96,545.30	$ 193,090.60
Franchise Tax	$ 24,927.45	$ 21,579.01	$ 24,000.00	$ 23,777.21	$ 24,000.00
Gas Tax	Not recorded	$ 1,255.88	$ 1,200.00	$ 1,738.96	$ 3,800.00
Sales Tax	$ 376,796.99	$ 308,641.03	$ 351,850.77	$ 195,228.27	$ 380,000.00
WASA Utility Reimbursement	$ 12,561.59	$ 2,852.90	$ 6,000.00	$ 3,462.41	$ 6,000.00
Total Town of Washington Revenues	**$ 792,301.96**	**$ 1,340,717.08**	**$ 1,033,095.85**	**$ 476,926.35**	**$ 1,045,390.60**
Proposed Expenses					
Administration Department	$ 526,909.28	$ 678,815.24	$ 662,508.72	$ 263,779.73	$ 605,458.72
Fire Department	$ -	$ -	$ 18,455.50	$ 4,228.00	$ 21,368.00
Police Department	$ 93,073.63	$ 144,456.90	$ 146,330.00	$ 87,367.10	$ 146,330.00
Total Town of Washington Expenses	**$ 619,982.91**	**$ 823,272.14**	**$ 827,294.22**	**$ 355,374.83**	**$ 773,156.72**
TOTAL	**$ 172,319.06**	**$ 517,444.94**	**$ 205,801.63**	**$ 121,551.52**	**$ 272,233.88**

Administration Department

Proposed Expenses	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Jun 2025 & Amended Aug 2025	FY 25-26 Actuals to Dec 31, 2025	FY 25-26 Proposed Amended Jan 2026
Personnel Services					
Payroll & Benefits					
Health Benefits	Not recorded	$ 24,597.46	$ 18,546.72	$ 10,818.92	$ 18,546.72
Salaries & Wages	$ 119,791.75	$ 145,587.35	$ 180,000.00	$ 98,584.86	$ 180,000.00
Overtime	$ -	$ -	$ -	$ -	$ -
Retirement	$ -	$ -	$ 10,512.00	$ 4,890.00	$ 10,512.00
Total Personnel Services	**$ 119,791.75**	**$ 170,184.81**	**$ 209,058.72**	**$ 114,293.78**	**$ 209,058.72**
Materials & Supplies					
Office Supplies	$ 27,187.86	$ 27,504.17	$ 27,500.00	$ 7,207.48	$ 18,000.00
Repairs & Maintenance Supplies	$ 27,717.03	$ 58,521.65	$ 70,000.00	$ 8,634.13	$ 17,000.00
Senior Citizens Center	$ 3,350.26	$ 4,539.54	$ 5,000.00	$ -	$ 14,100.00
Cemetery Expenses	Not recorded	$ 3,323.64	$ 5,000.00	$ 8,679.58	$ 15,000.00
Street Repairs	$ 1,354.36	$ 7,000.00	$ 7,000.00	$ 657.94	$ 7,000.00
Total Materials & Supplies	**$ 59,609.51**	**$ 100,889.00**	**$ 114,500.00**	**$ 25,179.13**	**$ 71,100.00**
Other Services & Charges					
Ambulance Service (Emergency Services)	$ 33,104.34	$ 47,448.83	$ 48,000.00	$ 25,930.15	$ 45,600.00
Bank Charges	$ 271.97	$ 344.11	$ 600.00	$ 9.90	$ 600.00
Delta Community Action Fees	$ 3,350.26	$ 4,539.54	$ 5,000.00	$ -	$ 5,000.00
Dues & Fees	$ 10,361.23	$ 8,666.69	$ 12,000.00	$ 2,891.00	$ 9,000.00
Insurance	$ 118,879.08				
Auto/Liability	Not recorded	$ 7,171.04	$ 13,000.00	$ 9,058.74	$ 13,000.00
Property	Not recorded	$ 6,328.25	$ 10,000.00	$ 4,248.50	$ 10,000.00
Workers Compensation	$ 9,601.60	$ 57.00	$ 12,000.00	$ 1,644.50	$ 12,000.00
Internet	$ 1,261.26	$ 53.88	$ 1,500.00	$ -	$ 1,500.00
IRS Penalties (Taxes)	Not recorded	$ 7,368.00	$ 6,000.00	$ 3,368.00	$ 6,000.00
Mileage	$ 7.50	$ -	$ -	$ -	$ -
Miscellaneous	$ 42,606.83	$ 28,014.03	$ 20,000.00	$ 2,248.18	$ 10,000.00
Payment Processing Fees	$ 1,401.90	$ 1,216.23	$ 2,500.00	$ 111.00	$ 500.00
Professional Fees	$ 75,551.83	$ 164,815.58	$ 75,500.00	$ 40,771.56	$ 75,500.00
Returned Checks	$ 73.00	$ 2,910.20	$ 4,750.00	$ -	$ 1,000.00
Software	$ 3,711.38	$ 93,923.91	$ 10,500.00	$ 15,843.63	$ 25,000.00
Telephone	Not recorded	$ 3,499.98	$ 4,600.00	$ 1,911.83	$ 4,600.00
Training	$ 737.94	$ 2,551.85	$ 8,000.00	$ 1,231.60	$ 8,000.00
Utilities	$ 46,587.90	$ 28,832.31	$ 40,000.00	$ 15,038.23	$ 33,000.00
Total Other Services & Charges	**$ 347,508.02**	**$ 407,741.43**	**$ 273,950.00**	**$ 124,306.82**	**$ 260,300.00**
Capital Outlay					
TAP Grant Match	$ -	$ -	$ 65,000.00	$ -	$ 65,000.00
Total Capital Outlay	**$ -**	**$ -**	**$ 65,000.00**	**$ -**	**$ 65,000.00**
TOTAL	**$ 526,909.28**	**$ 678,815.24**	**$ 662,508.72**	**$ 263,779.73**	**$ 605,458.72**

Police Department

Proposed Expenses	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Jun 2025 & Amended Aug 2025	FY 25-26 Actuals to Dec 31, 2025	FY 25-26 Proposed Amended Jan 2026
Personnel Services					
Payroll & Benefits					
Health Benefits	Not recorded	$ 24,597.46	$ 18,546.72	$ 10,818.92	$ 18,546.72
Salaries & Wages	$ 57,854.25	$ 78,230.92	$ 66,750.00	$ 37,760.70	$ 66,750.00
Overtime	$ -	$ -	$ 2,575.00	$ 438.58	$ 2,575.00
Retirement	$ -	$ -	$ 4,005.00	$ 1,938.81	$ 4,005.00
Total Personnel Services	**$ 57,854.25**	**$ 78,230.92**	**$ 73,330.00**	**$ 40,138.09**	**$ 73,330.00**
Materials & Supplies					
Gasoline	$ 7,031.22	$ 10,000.00	$ 10,000.00	$ 3,282.25	$ 10,000.00
Operating Supplies	$ 14,094.08	$ 49,835.06	$ 15,000.00	$ 1,595.25	$ 15,000.00
Tools & Equipment	$ 14,094.08	$ 6,390.92	$ 15,000.00	$ 11,946.81	$ 15,000.00
Total Materials & Supplies	**$ 35,219.38**	**$ 66,225.98**	**$ 40,000.00**	**$ 16,824.31**	**$ 40,000.00**
Other Services & Charges					
Training	Not recorded	$ 2,134.32	$ 3,000.00	$ 404.70	$ 3,000.00
Total Other Services & Charges	**$ -**	**$ -**	**$ 3,000.00**	**$ 404.70**	**$ 3,000.00**
Capital Outlay					
Replace Charger	Not recorded	$ -	$ 30,000.00	$ 30,000.00	$ 30,000.00
Total Capital Outlay	$ -	$ -	$ 30,000.00	$ 30,000.00	$ 30,000.00
TOTAL	**$ 93,073.63**	**$ 144,456.90**	**$ 146,330.00**	**$ 87,367.10**	**$ 146,330.00**

Fire Department

Proposed Expenses	FY 23-24 Actual	FY 24-25 Actual (Estimated)	FY 25-26 Adopted Jun 2025 & Amended Aug 2025	FY 25-26 Actuals to Dec 31, 2025	FY 25-26 Proposed Amended Jan 2026
Personnel Services					
Clothing Allowance/Run Checks	Not recorded	$ 2,590.00	$ 7,087.50	$ 2,820.00	$ 10,000.00
OSFA Dues	Not recorded	Not recorded	$ 1,408.00	$ 1,408.00	$ 1,408.00
OSFA Pension			$ 960.00	$ -	$ 960.00
Total Personnel Services	**$ -**	**$ -**	**$ 9,455.50**	**$ 4,228.00**	**$ 12,368.00**
Materials & Supplies					
Fuel	Not recorded	Not recorded	$ -	$ -	$ -
Operating Supplies	Not recorded	Not recorded	$ 6,000.00	$ -	$ 6,000.00
Tools & Equipment	Not recorded	Not recorded	$ -	$ -	$ -
Total Materials & Supplies	**$ -**	**$ -**	**$ 6,000.00**	**$ -**	**$ 6,000.00**
Other Services & Charges					
Training	Not recorded	Not recorded	$ 3,000.00	$ -	$ 3,000.00
Total Other Services & Charges	**$ -**	**$ -**	**$ 3,000.00**	**$ -**	**$ 3,000.00**
Capital Outlay	Not recorded	Not recorded	$ -	$ -	$ -
		$ -			
Total Capital Outlay	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ 18,455.50**	**$ 4,228.00**	**$ 21,368.00**

Annual Budget

Town of Washington Public Works Authority

Estimated Revenues	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Jun 2025 & Amended Aug 2025	FY 25-26 Actuals to Dec 31, 2025	FY 25-26 Proposed Amended Jan 2026
H2O Donations	-	$ 500.00	$ -	$ 5.79	$ -
Late Fees	$ 3,023.51	$ 6,720.28	$ 4,500.00	$ 9,106.93	$ 14,000.00
Reconnection Fees	$ 650.00	$ 1,320.83	$ 1,000.00	$ 560.80	$ 1,000.00
Sanitation	$ 93,615.36	$ 114,442.93	$ 125,000.00	$ 87,650.52	$ 135,000.00
Sewer	$ 52,629.87	$ 81,106.82	$ 70,000.00	$ 54,532.94	$ 90,000.00
Utility Refunds & Returned Che(	Not recorded	$ (3,671.97)	$ -	$ (353.05)	$ (800.00)
Water	$ 167,671.65	$ 299,986.09	$ 260,000.00	$ 147,418.81	$ 290,000.00
Total Public Works Authority Revenues	**$ 317,590.39**	**$ 499,904.98**	**$ 460,500.00**	**$ 298,916.95**	**$ 529,200.00**

Proposed Expenses	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Jun 2025 & Amended Aug 2025	FY 25-26 Actuals to Dec 31, 2025	FY 25-26 Proposed Amended Jan 2026
Personnel Services					
Payroll & Benefits					
Health Benefits	Not recorded	$ 24,597.46	$ 18,546.72	$ 10,046.14	$ 18,546.72
Salaries & Wages	$ 35,580.00	$ 80,476.30	$ 91,000.00	$ 48,641.95	$ 91,000.00
Overtime	$ -	$ -	$ 4,000.00	$ 129.91	$ 4,000.00
Retirement	$ -	$ -	$ 5,460.00	$ 2,404.56	$ 5,460.00
Total Personnel Services	**$ 35,580.00**	**$ 105,073.76**	**$ 119,006.72**	**$ 61,222.56**	**$ 119,006.72**
Materials & Supplies					
Gasoline	$ 7,031.22	$ 4,778.81	$ 10,000.00	$ 2,403.27	$ 7,500.00
Sanitation Fees	$ 61,407.51	$ 84,926.63	$ 100,000.00	$ 40,842.84	$ 100,000.00
Repairs & Maintenance & Suppl	$ 107,114.91	$ 345,311.04	$ 214,000.00	$ 29,469.04	$ 214,000.00
Sewer Pumping	$ 10,833.05	$ 16,322.41	$ 18,000.00	$ 6,571.80	$ 18,000.00
Water Purchase	$ -	$ -	$ 15,000.00	$ -	$ 15,000.00
Water Testing	$ 18,925.94	$ 6,965.84	$ 10,000.00	$ 10,285.61	$ 22,000.00
Well Repair	$ 21,783.91	$ 8,847.23	$ 25,000.00	$ 451.59	$ 25,000.00
Total Materials & Supplies	**$ 227,096.54**	**$ 467,151.96**	**$ 392,000.00**	**$ 90,024.15**	**$ 401,500.00**
Other Services & Charges					
Dues & Fees	$ -	$ -	$ 2,000.00	$ 30.99	$ 2,000.00
Training	$ -	$ -	$ 3,000.00	$ -	$ 3,000.00
Total Other Services & Charges	**$ -**	**$ -**	**$ 5,000.00**	**$ 30.99**	**$ 5,000.00**
Capital Outlay					
Total Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL	**$ 54,913.86**	**$ (72,320.74)**	**$ (50,506.72)**	**$ 147,670.24**	**$ 8,693.28**