

City of Maud

208 W. Main
PO Box 217
Maud, OK 74854

Bob Watson
Mayor

David W. Zeller
City Clerk / Treasurer

July 8, 2014

Gary A. Jones, CPA, CFE
Oklahoma State Auditor and Inspector
2300 N Lincoln Blvd Suite 100
Oklahoma City, OK 73105

Mr. Jones,

Enclosed are the General Funds Budget for the City of Maud for FY 2014-2015.

Also enclosed are several budget amendments for the City of Maud for FY 2013-2014

Any Questions regarding the enclosures may be directed to me at (405) 374-2717 or by email at cityofmaud@att.net



David W Zeller
City Clerk/Treasurer

Phone (405) 374-2717
Fax (405) 374-9088
cityofmaud@att.net



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*No publication
Pottawatomie*

City of Maud

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BUDGET MESSAGE **Fiscal Year 2014-2015**

To: The City Council and Citizens of the City of Maud.

The upcoming FY 2014-2015 annual budget for the City of Maud has been prepared for your consideration and reflects the City's continuing efforts to provide quality services to our citizens. The following are highlights of the proposed budget:

Revenues:

Revenues for FY 2013-2014 were down from the previous year. Most notably, Sales Tax revenue was down approximately \$5000.00 from FY 2012-2013. Also, Fines and Forfeitures from the Police Department were down significantly. Additionally, the City received the final payment on the Maud Residential Center in FY 2013-2014. This revenue source is exhausted.

These factors have been taken into account in the preparation of the budget for FY 2014-2015.

Expenses:

Expenses for FY 2014-2015 have been prioritized to provide the most services to our citizens with the available revenue. Cost cutting measures have been implemented where possible.

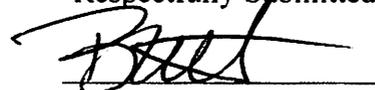
The Police Department currently consists of the Chief, one full time officer, and several reserves. We have budgeted for one additional part-time officer.

Pay rates for all City employees remain unchanged from the previous year.

There is no proposed capital outlay for FY 2014-2015.

The proposed budget presented to you has been prepared in accordance with the Oklahoma Municipal Budget Act, 11 O.S. Sec. 17-201-218.

Respectfully Submitted,


Bob Watson, Mayor

Phone (405) 374-2717
Fax (405) 374-9088
cityofmaud@att.net

City of Maud

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Maud, OK 74854

Bob Watson
Mayor

David W. Zeller
City Clerk / Treasurer

PUBLIC BUDGET HEARING

May 19, 2014

Maud City Hall
Maud, Oklahoma

The City of Maud will hold a Public Hearing at 7:00 PM on Monday May 19, 2014 in the City of Maud City Hall, Maud, Oklahoma to discuss and receive input from the public regarding the proposed budget for Fiscal year 2014-2015.

The topics to be discussed are as follows:

1. 2014-2015 Proposed budget for the General fund, Street and Alley fund, Cemetery Care Fund, and PD Equipment Reserve Funds.
2. 2014-2015 Proposed budget for the Maud Municipal Authority, including the Water and Sewer Revenue Fund and the Meter Deposit Fund.

Should anyone desiring to attend need special accommodations (such as an interpreter), please contact David Zeller at (405) 374-2717.

Posted this 16th day of May, 2014 at Maud City Hall, 208 West Main Street, Maud, OK 74854



David W Zeller,
City Clerk/Treasurer

Phone (405) 374-2717
Fax (405) 374-9088
cityofmaud@att.net

City of Maud
Combined Budget Summary- All Budgeted Fund Types
FY 2014-2015

	General Fund	Street and Alley Fund	Cemetery Fund	Police Equipment Reserve Fund	PD Reserve Vehicle Repl Fund	PD Reserve Tech Fund	Totals
Beginning Fund Balance	\$24,441.71	\$33,718.21	\$28,232.32	\$1,239.16	\$4,427.39	\$90.00	\$92,148.79
Resources							
Taxes	\$130,468.00	\$98,290.00					\$228,758.00
Licenses and Permits	\$320.00						\$320.00
Fines and Forfeitures	\$27,740.00						\$27,740.00
Miscellaneous	\$7,700.00						\$7,700.00
Grant Revenue	\$4,660.00						\$4,660.00
Transfers in					\$300.00		\$300.00
Cemetery Lot Sales	\$395.00		\$1,800.00				\$2,195.00
Grave Openings	\$50.00	\$30.00	\$1,000.00				\$1,080.00
Interest	\$25.00		\$25.00				\$50.00
Donations			\$200.00	\$1,570.00			\$1,770.00
Warrant and Impound Fees				\$940.00			\$940.00
Tech Fees						\$1,071.00	\$1,071.00
Total Resources	\$171,358.00	\$98,320.00	\$3,025.00	\$2,510.00	\$300.00	\$1,071.00	\$276,584.00
Total Available for Appropriation	\$195,799.71	\$132,038.21	\$31,257.32	\$3,749.16	\$4,727.39	\$1,161.00	\$368,732.79
Appropriations							
General Government	\$42,418.96						\$42,418.96
Police	\$124,369.04						\$124,369.04
Fire	\$16,620.00						\$16,620.00
Personal Services		\$71,600.00					\$71,600.00
Materials & Supplies		\$34,000.00		\$2,842.00			\$36,842.00
Other Services & Charges				\$50.00			\$50.00
Capital Outlay				\$1,000.00		\$1,000.00	\$2,000.00
Debt Service		\$8,741.28					\$8,741.28
Transfers out							\$0.00
Total Appropriations	\$183,408.00	\$114,341.28	\$0.00	\$3,892.00	\$0.00	\$1,000.00	\$302,641.28
Estimated Ending Fund Balance-Unappropriated	\$12,391.71	\$17,696.93	\$31,257.32	-\$142.84	\$4,727.39	\$161.00	\$66,091.51

**City of Maud
General Fund Budget Summary
FY 2014-2015**

General Fund

Beginning Fund Balance	\$24,441.71
Resources	
Taxes	\$130,468.00
Licenses and Permits	\$320.00
Fines and Forfeitures	\$27,740.00
Miscellaneous	\$7,700.00
Grant Revenue	\$4,660.00
Cemetery Lot Sales	\$395.00
Grave Openings	\$50.00
Interest	\$25.00
Total Resources	\$171,358.00
Total Available for Appropriations	\$195,799.71

Appropriations	Personal Services	Materials and Supplies	Other Services and Charges	Capital Outlay	Debt Service	Transfers	Totals
General Government	\$10,905.00	\$31,513.96					\$42,418.96
Police Department	\$78,512.00	\$29,140.00	\$13,280.00		\$3,437.04		\$124,369.04
Fire	\$3,000.00	\$13,620.00					\$16,620.00
Total Appropriations	\$92,417.00	\$74,273.96	\$13,280.00	\$0.00	\$3,437.04	\$0.00	\$183,408.00
Estimated Ending Fund Balance-Unappropriated							\$12,391.71

City of Maud
Special Revenue Funds Budget Summary
FY 2014-2015

Special Revenue Funds

	Street and Alley	Cemetery Care	Police Equip Reserve	PD Reserve Veh Repl Fund	PD Reserve Tech Fund	Total
Beginning Fund Balance	\$33,718.21	\$28,232.32	\$1,239.16	\$4,427.39	\$90.00	\$63,189.69
Resources						
Taxes	\$98,290.00					\$98,290.00
Cemetery Lot Sales		\$1,800.00				\$1,800.00
Grave Openings		\$1,000.00				\$1,000.00
Donations		\$200.00	\$1,570.00			\$1,770.00
Fundraisers						\$0.00
Interest	\$30.00	\$25.00				\$55.00
Warrant and Impound Fees			\$940.00			
Tech Fees					\$1,071.00	
Transfers In				\$300.00		\$0.00
Total Resources	\$98,320.00	\$3,025.00	\$2,510.00	\$300.00	\$1,071.00	\$102,915.00
Total Available for Appropriation	\$132,038.21	\$31,257.32	\$3,749.16	\$4,727.39	\$1,161.00	\$166,104.69
Appropriations						
Personal Services	\$71,600.00					
Materials & Supplies	\$34,000.00		\$2,842.00			\$36,842.00
Other Services and Charges			\$50.00			\$50.00
Capital Outlay			\$1,000.00		\$1,000.00	\$1,000.00
Debt Service	\$8,741.28					\$8,741.28
Transfers Out						\$0.00
Total Appropriations	\$114,341.28	\$0.00	\$3,892.00	\$0.00	\$1,000.00	\$46,633.28
Estimated Ending Fund Balance-Unappropriated	\$17,696.93	\$31,257.32	-\$142.84	\$4,727.39	\$161.00	\$119,471.41

City of Maud
Summary of Revenues by Source
General Fund

	Prior Year FY 12-13	Current Year Budget FY 13-14	Current Year Actual FY 13-14	Budget Year Fy 14-15
Taxes				
Sales Tax	\$88,944.00	\$88,351.81	\$88,351.81	\$88,350.00
Use Tax	\$10,895.00	\$9,367.58	\$9,367.58	\$9,637.00
Cigar Tax	\$2,091.00	\$2,095.63	\$2,095.63	\$2,095.00
Alcohol Beverage Tax	\$3,208.00	\$4,010.61	\$4,010.61	\$4,000.00
Franchise Tax	\$38,381.00	\$26,386.00	\$26,386.00	\$26,386.00
Police Fines and Forfeitures	\$62,000.00	\$27,739.37	\$27,739.37	\$27,740.00
Permits and Licenses	\$20.00	\$320.00	\$320.00	\$320.00
Grants and Donations	\$0.00	\$4,658.98	\$4,658.98	\$4,660.00
Royalty Income		\$441.09	\$441.09	\$400.00
Other Revenue	\$18,950.00	\$31,507.74	\$31,507.74	\$4,500.00
Interest		\$117.46	\$117.46	\$25.00
Incarceration Fees		\$1,100.00	\$1,100.00	\$1,000.00
Project H.E.A.R.T.		\$1,800.00	\$1,800.00	\$1,800.00
Cemetery Grave Openings	\$1,400.00	\$75.00	\$75.00	\$50.00
Cemetery Plot Sales	\$1,125.00	\$393.75	\$393.75	\$395.00
Transfers In/Out		-\$8,199.17	-\$8,199.17	
Sub Total	\$227,014.00	\$190,165.85	\$190,165.85	\$171,358.00

City of Maud
Summary of Expenditures by Department
General Fund

	Prior Year FY 12-13	Current Year Budget FY 13-14	Current Year Actual FY 13-14	Budget Year Fy 14-15
Department				
General Government	\$94,125.92	\$45,823.92	\$45,823.92	\$42,418.96
Police	\$151,721.49	\$121,703.33	\$121,703.33	\$124,369.04
Fire	\$10,331.64	\$14,104.27	\$14,104.27	\$16,620.00
SubTotal	\$256,179.05	\$181,631.52	\$181,631.52	\$183,408.00
Fund Balance		\$8,534.33	\$8,534.33	-\$12,050.00
Total Estimated Expenditures	\$256,179.05	\$190,165.85	\$190,165.85	\$171,358.00

City of Maud
BUDGET AMENDMENT FORM

Fund: PD Vehicle Replacement Fund
Amendment #: 2014-12
Fiscal Year: 2014-2015

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
50-102-5080	PD Reserve Capital Outlay			\$4,000.00	
50-000-1013	Fund Balance				\$4,000.00
TOTALS		\$0.00	\$0.00	\$4,000.00	\$4,000.00

EXPLANATION:

Approved By City Council

Date Approved 7/21/14

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City of Maud
BUDGET AMENDMENT FORM

Fund: General
Amendment #: 2015-001
Fiscal Year: 2014-2015

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
10-100-4000	Sales Tax Revenue	\$956.26			
10-100-4002	Use Tax	\$40,340.78			
10-100-4004	Cigar Tax		\$54.07		
10-100-4006	Alc Bev Tax	\$135.81			
10-102-4010	PD Fines and Forfeitures		\$17,164.30		
10-100-4014	Permits and Licenses	\$350.00			
10-100-4016	Grants and Donations	\$10.37			
10-100-4017	Royalty Income		\$171.02		
10-100-4050	Other Revenue	\$1,627.12			
10-100-4030	Interest Revenue	\$17.60			
10-102-4041	Incarceration Fees		\$895.00		
10-100-4022	Cemetery Grave Openings	\$718.75			
10-100-4020	Cemetery Plot Sales	\$205.00			
10-000-1001	Fund Balance		28751.74		
General Government					
10-100-5007	Dues and Subscriptions			\$696.91	
10-100-5008	Office Expense				\$498.07
10-100-5012	Repairs and Maintenance			\$1,313.60	
10-100-5016	Professional Services			\$6,440.17	
10-100-5020	Insurance			\$1,307.77	
10-100-5030	Training Expense				\$100.00
10-100-5031	Advertising				\$20.82
10-100-5050	Other Expenses			\$2,512.60	
Police Department					
10-102-5008	Office Expense				\$650.53
10-102-5012	Repairs and Maintenance			\$52.00	
10-102-5014	Uniforms				\$500.00
10-102-5016	Professional Services				\$1,760.70
10-102-5018	Services and Supplies			\$1,745.54	
10-102-5020	Insurance				\$793.35
10-102-5024	Utilities			\$1,850.00	
10-102-5028	Automobile				\$2,789.11
10-102-5030	Training Expense				\$3,800.00
10-102-5040	CLEET/OSBI Fees				\$1,234.60
10-102-5041	Incarceration Fees				\$1,820.00
10-102-5042	Code Enforcement				\$15.00
10-102-5043	Animal Control			\$478.29	
10-102-5050	Other Expenses				\$1,663.50
10-102-5080	Capital Outlay				

Fire Department				
10-104-5007	Firefighter Assn Dues			\$212.00
10-104-5006	Pensions			\$60.00
10-104-5012	Repairs and Maintenance			\$1,390.04
10-104-5016	Professional Services			\$1,873.80
10-104-5018	Services and Supplies		\$270.78	
10-104-5020	Insurance		\$20.64	
10-104-5024	Utilities		\$265.33	
10-104-5028	Automobile			\$783.40
Emergency Management				
10-105-4016	Grants and Donations	8506.73		
10-105-5008	Office Expense		13.98	
10-105-5018	Services and Supplies		323.87	
10-105-5080	Capital Outlay		8505.73	
	TOTALS	\$52,868.42	\$47,036.13	\$25,797.21
				\$19,964.92

EXPLANATION:

Record Grant Income and Expenditures
 Add Emergency Management to Budget.
 Reflect decreased revenues from Fines and Forfeitures
 Reflect Changes in Tax Revenues

Approved By City Council
Agenda Item #14

Date Approved 15 June 2016

City of Maud
BUDGET AMENDMENT FORM

Fund: Street and Alley
Amendment #: 2015-002
Fiscal Year: 2014-2015

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
Revenue					
20-106-4000	Sales Tax Revenue	\$956.28			
20-106-4011	Motor Vehicle Collections		\$4.86		
20-106-4013	Gas Excise Tax	\$800.68			
20-000-1009	Fund Balance		\$6,254.27		
Expenses					
20-106-5012	Repairs and Maintenance				4104.41
20-106-5014	Uniforms			\$1,672.71	
20-106-5016	Professional Services			\$3,300.00	
20-106-5018	Services and Supplies				2136.37
20-106-5020	Insurance				1654.84
20-106-5024	Utilities			\$325.00	
20-106-5028	Automobile				3527.26
20-106-5050	Other Expenses				1000
20-106-5080	Capital Outlay			\$2,623.00	
TOTALS		\$1,756.96	\$6,259.13	\$7,920.71	\$12,422.88

EXPLANATION:

To adjust budget to reflect changes in Revenue and Expenditures

Approved By City Council
Agenda Item #15

Date Approved 15 June 2015

City of Maud
BUDGET AMENDMENT FORM

Fund: Cemetery Care Fund
Amendment #: 2015-003
Fiscal Year: 2014-2015

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
Revenue					
30-112-4016	Grants and Donations		\$15.00		
30-112-4020	Plot Sales		\$1,600.00		
30-112-4022	Grave Openings		\$743.75		
30-112-4030	Interest	\$37.87			
30-000-1003	Fund Balance	\$1,820.88			
Expenses					
30-112-5080	Capital Outlay			\$500.00	
TOTALS		<u>\$1,858.75</u>	<u>\$2,358.75</u>	<u>\$500.00</u>	<u>\$0.00</u>

EXPLANATION:

To adjust budget for actual revenues and expenses

Approved By City Council
Agenda Item #16

Date Approved 15 June 2015

City of Maud
BUDGET AMENDMENT FORM

Fund: PD Reserve Fund
Amendment #: 2015-004
Fiscal Year: 2014-2015

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
Revenue					
50-102-4016	Grants and Donations	\$10,230.00			
50-102-4040	Warrant and Impound Fees		\$940.00		
50-102-4050	Other Revenue	\$2,023.00			
50-102-1008	Fund Balance		\$4,859.65		
Expenses					
50-102-5014	Uniforms			\$1,765.40	
50-102-5018	Services and Supplies				\$1,441.34
50-102-5009	Bank Charges				\$31.30
50-102-5050	Other Expenses			\$2,217.72	
50-102-5080	Capital Outlay			\$3,942.87	
TOTALS		<u>\$12,253.00</u>	<u>\$5,799.65</u>	<u>\$7,925.99</u>	<u>\$1,472.64</u>

EXPLANATION:

To Record Donations and Expenditures

Approved By City Council
Agenda Item # 17

Date Approved 15 June 2015

City of Maud
BUDGET AMENDMENT FORM

Fund: PD Reserve Vehicle Replacement Fund
Amendment #: 2015-005
Fiscal Year: 2014-2015

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
Revenue					
50-102-4010	PD Fines and Forfeitures	\$492.30			
50-000-1011	Fund Balance	\$2,307.70			
50-102-5080	Capital Outlay			\$2,800.00	
Expenses					
TOTALS		<u>\$2,800.00</u>	<u>\$0.00</u>	<u>\$2,800.00</u>	<u>\$0.00</u>

EXPLANATION:

To adjust budget for purchase of 2004 Tahoe

Approved By City Council
Agenda Item # 18

Date Approved 15 June 2015

City of Maud
BUDGET AMENDMENT FORM

Fund: Street and Alley
Amendment #: 2015-007
Fiscal Year: 2014-2015

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
Expenses					
20-106-5002	Payroll Expenses			\$303.65	
20-106-5014	Uniforms			\$164.59	
20-106-5028	Automobile			\$250.00	
20-106-5000	Salaries and Wages				718.24
TOTALS		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$718.24</u>	<u>\$718.24</u>

EXPLANATION:

Reallocate budgeted expenses

Approved By: *Dad Well*

Date Approved *30 June 2015*

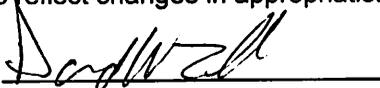
City of Maud
BUDGET AMENDMENT FORM

Fund: General
Amendment #: 2015-008
Fiscal Year: 2014-2015

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
General Government					
10-100-5000	Salaries and Wages				\$187.50
10-100-5002	Payroll Expenses				\$79.62
10-100-5004	Workmens Compensation			\$21.49	
10-100-5008	Office Expense				\$54.93
10-100-5016	Professional Services			\$312.21	
10-100-5024	Utilities			\$408.44	
10-100-5030	Training Expense			\$53.50	
Police Department					
10-102-5007	Dues and Subscriptions			\$130.00	
10-102-5008	Office Expense			\$15.97	
10-102-5014	Uniforms			\$158.16	
10-102-5016	Professional Services			\$779.40	
10-102-5018	Services and Supplies			\$9.33	
10-102-5024	Utilities				\$27.82
10-102-5030	Training Expense			\$43.71	
10-102-5050	Other Expenses			\$50.00	
10-102-5080	Capital Outlay				
10-102-5084	Debt Service-Principal				\$6.54
10-102-5088	Debt Service-Interest			\$6.54	
10-102-5000	Salaries and Wages				\$2,196.97
Fire Department					
10-104-5012	Repairs and Maintenance				\$986.04
10-104-5018	Services and Supplies			\$778.24	
10-104-5024	Utilities			\$209.40	
10-104-5028	Automobile			\$63.03	
10-104-5050	Other Expenses			\$500.00	
TOTALS		\$0.00	\$0.00	\$3,539.42	\$3,539.42

EXPLANATION:

Adjust budget to reflect changes in appropriations

Approved By 

Date Approved 30 June 2015