

RESOLUTION 2014-1

A RESOLUTION OF THE GOVERNING BODY OF THE TOWN OF MOORELAND/MOORELAND PUBLIC WORKS AUTHORITY, EXPRESSING THE INTENT OF THE TOWN OF MOORELAND/MOORELAND PUBLIC WORKS AUTHORITY TO COMPLY WITH AND OPERATE IN ACCORDANCE WITH THE "MUNICIPAL BUDGET ACT" AND TO BEGIN APPLICATION OF THIS ACT EFFECTIVE WITH THE BUDGET FOR FISCAL YEAR 2014-2015.

WHEREAS, the Municipal Budget Act (Sections 17-201 through 17-216 of Title 11 of the Oklahoma Statutes) provides an alternative budget procedure for municipal governments; and

WHEREAS, this Act establishes fiscal practices, requires greater financial disclosure for the public and investors, and allows municipalities to improve and implement generally accepted standards of financial management;

WHEREAS, THE TOWN OF MOORELAND/MOORELAND PUBLIC WORKS AUTHORITY MAY ELECT TO COME UNDER THE Municipal Budget Act by adoption of a resolution.

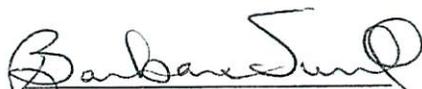
NOW, THEREFORE, BE IT RESOLVED BY THE TOWN BOARD (TOWN BOARD OF TRUSTEES) OF THE TOWN OF MOORELAND THAT:

1. The Town of Mooreland/Mooreland Public Works Authority elects to comply with and operate in accordance with the terms and provisions of the Municipal Budget (Sections 17-201 through 17-216 of Title 11 of the Oklahoma Statutes); and
2. The provisions of the Municipal Budget Act will be effective for the Town of Mooreland/Mooreland Public Works Authority beginning with the budget for fiscal year 2014-2015 which begins on July 1, 2014, and will, as provided in the Act take precedence over and supersede any other state laws applicable to municipal budgeting; and
3. The Chief Executive Officer, as defined in the Act, is hereby authorized to take such actions as are necessary to meet the requirements of the Act.

ADOPTED BY THE TOWN BOARD AND THE BOARD OF TRUSTEES OF THE TOWN ON THE 4TH DAY OF JUNE 2014.


MAYOR

ATTEST:


BARBARA SUMMERALL



no publication

Woodward

TOWN OF MOORELAND, OKLAHOMA

Fiscal Year 2014 / 2015 Annual Budget

BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	Net Change	ENDING BALANCE
GENERAL FUND	\$ 780,000	\$ 622,100	\$ (675,071)	\$ (52,971)	\$ 727,029
SPECIAL REVENUE FUNDS					
CEMETERY FUND	\$ 68,781	\$ 29,300	\$ (16,000)	\$ 13,300	\$ 82,081
CEMETERY CARE FUND	\$ 44,905	\$ 1,150	\$ -	\$ 1,150	\$ 46,055
PERPETUAL CARE FUND	\$ 12,858	\$ 50	\$ -	\$ 50	\$ 12,908
ENTERPRISE FUNDS					
Public Works Authority	\$ 950,000	\$ 1,465,700	\$ (1,638,655)	\$ (172,955)	\$ 777,045
GRAND TOTAL ALL FUNDS	\$ 1,856,544	\$ 2,118,300	\$ (2,329,726)	\$ (211,426)	\$ 1,645,118

Town of Mooreland, Oklahoma
Fiscal Year 2014 / 2015
Annual Budget
General Fund

	ACTUAL 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	REVISED BUDGET 2013-2014	PROJECTED YTD 2013-2014	PROPOSED BUDGET 2014-2015
OPERATING REVENUES						
Taxes						
Sales Tax	219,288	205,000	175,000	203,000	425,096	385,000
Use Tax	39,817	25,000	25,000	27,000	56,802	40,000
Tobacco Tax	3,208	2,600	2,000	2,000	4,497	4,000
Alcoholic Bev. Tax	11,550	10,200	10,200	10,200	12,561	10,200
Gasoline Excise Tax	1,346	1,500	2,000	2,000	3,284	2,750
Motor Vehicle Tax	8,141	8,700	8,700	8,700	9,629	8,700
Franchise Taxes	12,566	15,250	15,250	15,250	16,440	15,500
Licenses & Permits	3,129	3,000	3,500	3,500	2,478	3,500
Grants	-	-	-	-	6,711	-
Charge for Services						
Police Fines	-	25,000	20,000	20,000	47,190	30,000
Swimming Pool Fees	5,550	4,250	4,250	4,250	1,503	3,000
A/R Revenue-Lot Cleanup	-	-	500	500	-	500
Airport Fees-fuel	1,342	-	-	-	1,923	1,500
Airport Fees-hanger rent	5,877	-	7,800	7,800	9,150	7,800
Town Community Rent	3,600	10,000	4,000	4,000	3,705	3,500
Fire Donations	600	3,000	600	600	3,150	600
Sale of Property	-	600	-	-	-	-
Tornado Sirens-Restricted	-	-	-	-	-	-
Other Revenue	21,100	10,000	5,000	5,000	28,686	5,000
Interest	1,212	1,000	550	550	887	550
TOTAL OPERATING REVENUES	338,327	325,100	284,350	314,350	633,690	522,100
OPERATING EXPENSES						
Municipal Court						
Personnel Services	9,465	15,000	15,600	15,600	29,666	30,000
Payroll Taxes	724	-	-	-	2,270	2,300
Worker's Comp	77	-	-	-	623	700
Group Insurance	-	-	-	-	4,407	8,400
Group Retirement	-	-	-	-	2,043	2,000
Materials & Supplies	-	300	600	600	-	600
Other Services & Charges	-	-	2,340	2,340	-	2,340
Total Municipal Court	10,266	15,300	18,540	18,540	39,008	46,340
General Government						
Personnel Services	6,540	9,000	9,000	9,000	35,562	35,500
Payroll Taxes	500	-	-	-	2,720	2,700
Worker's Comp	41	-	-	-	7,716	6,000
Group Insurance	-	-	-	-	5,270	8,400
Group Retirement	390	-	-	-	3,680	3,600
Materials & Supplies	291	3,500	3,500	3,500	14,399	3,500
Other Services & Charges	34,448	35,000	40,000	35,000	21,393	35,000
Capital Outlay	-	5,000	7,500	7,500	27,263	7,500
Total General Government	42,211	52,500	60,000	55,000	118,001	102,200

	ACTUAL 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	REVISED BUDGET 2013-2014	PROJECTED YTD 2013-2014	PROPOSED BUDGET 2014-2015
Park						
Personnel Services	17,156	33,000	33,000	33,000	8,516	18,000
Payroll Taxes	1,296	-	-	-	737	1,800
Worker's Comp	1,307	-	-	-	59	600
Group Retirement	888	-	-	-	-	-
Materials & Supplies	7,270	15,000	45,770	20,000	15,765	18,000
Other Services & Charges	7,612	8,000	5,680	5,680	59,343	10,000
Capital Outlay	-	45,000	5,000	5,000	-	-
Total Park	35,529	101,000	89,450	63,680	84,419	48,400
Police Dept.						
Personnel Services	83,150	167,340	165,000	135,000	92,924	100,000
Payroll Taxes	5,628	-	-	-	6,891	6,900
Cell Phone	-	-	-	-	686	700
Worker's Comp	2,998	-	-	-	1,662	2,000
Group Insurance	21,854	-	-	-	9,975	16,800
Group Retirement	13,512	-	-	-	11,888	12,000
Materials & Supplies	9,795	18,640	20,500	20,500	13,424	15,000
Other Services & Charges	6,997	18,700	19,700	19,700	19,769	19,700
Capital Outlay	1,590	4,800	3,300	3,300	-	8,000
Total Police Dept.	145,523	209,480	208,500	178,500	157,217	181,100
Street						
Personnel Services	20,490	35,000	15,000	26,000	30,779	30,500
Payroll Taxes	1,644	-	-	-	2,235	2,300
Worker's Comp	1,790	-	-	-	588	600
Group Insurance	-	-	-	-	10,772	10,000
Group Retirement	1,855	-	-	-	1,563	2,000
Materials & Supplies	9,678	10,000	48,967	10,000	34,856	10,000
Other Services & Charges	21,697	5,000	35,000	5,000	69,725	5,000
Capital Outlay	-	75,000	10,000	60,000	1,892	60,000
Total Street	57,154	125,000	108,967	101,000	152,408	120,400
Fire						
Personnel Services	-	-	9,250	9,250	-	9,250
Materials & Supplies	4,652	50,500	28,750	4,500	8,010	4,500
Other Services & Charges	33,271	32,500	60,000	35,000	47,904	35,000
Capital Outlay	19,992	20,000	-	30,000	-	41,781
Total Fire	57,915	103,000	98,000	78,750	55,914	90,531
Airport						
Personnel Services	5,351	6,000	-	-	-	-
Payroll Taxes	409	-	-	-	-	-
Worker's Comp	119	-	-	-	-	-
Materials & Supplies	3,930	4,000	2,221	2,250	-	2,250
Other Services & Charges	10,556	12,994	12,994	13,000	9,012	13,000
Capital Outlay	7,807	15,000	-	-	-	30,000
Total Airport	28,173	37,994	15,215	15,250	9,012	45,250

	ACTUAL 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	REVISED BUDGET 2013-2014	PROJECTED YTD 2013-2014	PROPOSED BUDGET 2014-2015
Emergency Management						
Personnel Services	240	-	-	-	-	-
Payroll Taxes	18	-	-	-	-	-
Materials & Supplies	52	4,000	3,000	3,000	43,791	3,000
Other Services & Charges	2,974	3,138	2,850	2,850	588	2,850
Capital Outlay	-	-	-	-	-	-
Total Emergency Management	3,285	7,138	5,850	5,850	44,379	5,850
Centennial Park						
Other Services & Charges	-	-	500	-	-	-
Total Centennial Park	-	-	500	-	-	-
Community Center						
Personnel Services	-	-	-	-	-	-
Materials & Supplies	-	10,000	10,000	10,000	261	10,000
Total Community Center	-	10,000	10,000	10,000	261	10,000
TOTAL EXPENDITURES	380,056	661,412	615,022	526,570	660,617	650,071
REVENUES OVER (UNDER) EXPENDITURES	(41,729)	(336,312)	(330,672)	(212,220)	(26,927)	(127,971)
OTHER FINANCING SOURCES (USES)						
Airport Grant	-	-	-	-	-	-
Airport Grant	-	-	-	-	-	-
REAP Grant	-	-	-	-	-	-
REAP Grant	-	-	-	-	-	-
Transfer In	80,000	200,000	200,000	200,000	-	100,000
Transfer Out	(25,000)	(25,000)	(25,000)	(25,000)	(219,903)	(25,000)
TOTAL OTHER FINANCING SOURCES (USES)	55,000	175,000	175,000	175,000	(219,903)	75,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	13,271	(161,312)	(155,672)	(37,220)	(246,830)	(52,971)
BEGINNING FUND BALANCE		725,680	564,368	564,300		780,000
ENDING FUND BALANCE	13,271	564,368	408,696	527,080		727,029

Town of Mooreland, Oklahoma
Fiscal Year 2014 / 2015
Annual Budget
General Fund

	ACTUAL 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	REVISED BUDGET 2013-2014	PROJECTED YTD 2013-2014	PROPOSED BUDGET 2014-2015
OPERATING REVENUES						
Electricity	933,261	935,850	900,000	900,000	1,018,661	1,000,000
Rate increase	0%			108,000	-	-
Hookup fees - EL	2,240	2,000	2,000	2,000	855	2,000
Late Penalties - EL	19,593	18,000	15,000	15,000	-	15,000
Tax Reporting Discount	-	150	-	-	-	-
Sewer	89,881	86,000	86,000	86,000	83,177	85,000
Rate increase	0%			10,320	-	-
Sewer Dump					1,332	1,000
Trash	91,224	87,000	87,000	87,000	96,768	95,000
Rate increase	0%			10,440	-	-
Dumpster Rent	650	500	500	500	570	500
Water	234,146	235,000	235,000	235,000	236,237	240,000
Rate increase	0%			28,200	-	-
Extra Utility Water	14,678	3,000	10,000	10,000	13,560	10,000
Hookup Fees - Water	640	500	500	500	570	500
Door Knocker Fees	4,670	4,000	-	-	630	-
Other Revenue	9,566	16,000	16,000	16,000	13,350	16,000
TOTAL OPERATING REVENUES	1,400,549	1,388,000	1,352,000	1,508,960	1,465,709	1,465,000
OPERATING EXPENSES						
Administrative Department						
Personnel Services	-	-	-	-	-	85,000
Payroll Taxes	-	-	-	-	-	8,500
Worker's Comp	-	-	-	-	-	2,500
Group Ins.	-	-	-	-	-	12,000
Group Retirement	-	-	-	-	-	8,500
Car & Phone	-	-	-	-	-	7,200
Materials & Supplies	3,274	20,000	5,000	5,000	18,584	20,000
Town Utility Bills	8,772	25,000	25,000	12,000	3,906	4,000
Other Services & Charges	16,673	45,000	45,000	25,000	90,542	50,000
Total Admin Dept.	28,720	90,000	75,000	42,000	113,031	74,000
Electric Department						
Personnel Services	88,531	187,500	150,000	140,000	48,921	50,000
Payroll Taxes	6,398	-	-	-	3,563	3,500
Worker's Comp	2,124	-	-	-	750	800
Group Ins.	18,137	-	-	-	17,678	18,000
Group Retirement	12,214	-	-	-	8,484	8,500
Materials & Supplies	16,351	20,000	33,167	30,000	51,980	55,000
Cost of Goods Sold	578,953	580,000	700,000	567,000	751,929	750,000
Other Services & Charges	36,417	155,000	5,900	5,900	79,752	75,000
Capital Outlay	-	63,000	61,500	61,500	39,005	-
Total Electric Dept.	759,126	1,005,500	950,567	804,400	1,002,060	960,800

	ACTUAL 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	REVISED BUDGET 2013-2014	PROJECTED YTD 2013-2014	PROPOSED BUDGET 2014-2015
Sewer Department						
Personnel Services	27,641	60,000	40,000	45,000	10,835	10,000
Payroll Taxes	1,806	-	-	-	536	500
Worker's Comp	209	-	-	-	-	-
Group Ins.	6,749	-	-	-	2,517	4,800
Group Retirement	4,317	-	-	-	-	-
Materials & Supplies	5,424	8,500	33,349	10,000	9,114	10,000
Other Services & Charges	7,670	8,500	3,050	3,050	17,846	15,000
Capital Outlay	2,508	15,000	-	-	-	-
Total Sewer Dept.	56,323	92,000	76,399	58,050	40,847	40,300
Trash Department						
Personnel Services	625	2,400	2,400	2,400	261	-
Payroll Taxes	41	-	-	-	18	-
Group Ins.	251	-	-	-	-	-
Materials & Supplies	-	7,300	-	-	180	-
Other Services & Charges	53,298	70,000	70,000	60,000	54,288	60,000
Total Trash Dept.	54,214	79,700	72,400	62,400	54,747	60,000
Water Department						
Personnel Services	55,528	110,000	166,740	110,000	141,680	84,000
Payroll Taxes	3,782	-	-	-	10,527	8,500
Worker's Comp	2,326	-	-	-	3,653	3,600
Group Ins.	12,778	-	-	-	12,251	12,000
Group Retirement	8,849	-	-	-	18,201	9,000
Car & Phone	-	-	-	-	5,499	-
Materials & Supplies	29,004	46,000	84,107	60,000	47,753	60,000
Other Services & Charges	36,599	49,748	65,827	50,000	99,111	75,000
Capital Outlay	-	20,000	8,000	8,000	-	-
Total Water Dept.	148,866	225,748	324,674	228,000	338,673	252,100
TOTAL OPERATING EXPENSES	1,047,249	1,492,948	1,499,040	1,194,850	1,549,358	1,387,200
OPERATING INCOME (LOSS)	353,300	(104,948)	(147,040)	314,110	(83,649)	77,800
NON-OPERATING REVENUES (EXPENSES)						
Interest	2,396	3,000	700	700	1,386	700
Contributed Capital	-	-	-	-	-	-
Debt Service (Backhoe)	-	(47,889)	(17,203)	(17,203)	(17,203)	(17,203)
REAP Grant - Water	-	-	-	-	-	-
REAP Grant - Water	-	-	-	-	-	-
Debt Service - OWRB	-	(84,000)	(134,252)	(134,252)	(134,252)	(134,252)
REAP Grant - Ciy Hall	-	-	-	-	-	-
REAP Grant - Ciy Hall	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-
Transfer Out	(80,000)	(200,000)	(200,000)	(200,000)	-	(100,000)
Gain on Sale of Assets	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(77,604)	(328,889)	(350,755)	(350,755)	(150,069)	(250,755)
NET INCOME (LOSS)	275,696	(433,837)	(497,795)	(36,645)	(233,718)	(172,955)
BEGINNING FUND BALANCE		1,359,467	925,630	925,000		950,000
ENDING FUND BALANCE	275,696	925,630	427,835	888,355		777,045

	ACTUAL 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	REVISED BUDGET 2013-2014	PROJECTED YTD 2013-2014	PROPOSED BUDGET 2014-2015
Electric Rev	933,261	935,850	900,000	1,008,000	1,018,661	1,000,000
Electric COGS	578,953	580,000	700,000	567,000	751,929	750,000
GP	354,308	355,850	200,000	441,000	266,732	250,000
	37.96%	38.02%	22.22%	43.75%	26.18%	25.00%
E - Rev	955,094	956,000	917,000	1,025,000	1,019,516	1,017,000
E - Exp	759,126	1,005,500	950,567	804,400	1,002,060	960,800
E - GP	195,968	(49,500)	(33,567)	220,600	17,456	56,200
S - Rev	89,881	86,000	86,000	96,320	84,509	86,000
S - Exp	56,323	92,000	76,399	58,050	40,847	40,300
S - GP	33,558	(6,000)	9,601	38,270	43,662	45,700
T - Rev	91,874	87,500	87,500	97,940	97,338	95,500
T - Exp	54,214	79,700	72,400	62,400	54,747	60,000
T - GP	37,660	7,800	15,100	35,540	42,591	35,500
W - Rev	249,463	238,500	245,500	273,700	250,367	250,500
W - Exp	148,866	225,748	324,674	228,000	338,673	252,100
W - GP	100,597	12,752	(79,174)	45,700	(88,307)	(1,600)