

**TOWN OF MOORELAND, OKLAHOMA**  
**Fiscal Year 2024/ 2025 Annual Budget**

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**BUDGET MEMO**

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May 2, 2024

The 2024 / 2025 Annual Budget for the Town of Mooreland is presented, as attached, for approval by the Council in accordance with the Oklahoma Municipal Budget Act. The budget includes the following highlights for the fiscal year:

- The budget does not include a salary increases for full time employees
- The budget includes a 6.75% utility increase in electric, water, and sewer rates for FY25  
This would generate approximately \$110,000 in operating revenues.
- The budget includes projected grants revenues in the amount of \$155,000

Court SRO	70,000
Library ADA	10,000
REAP+ \$20k match	95,000

- The budget contains capital outlay in the amount of \$135,000 allocated:

Fire Dept	25,000	Building
Street Dept	95,000	Streets (from grant)
General Govt	25,000	Building repairs/computer equipment
Court	10,000	Ammo for FFA
Library	10,000	remodel

- See the chart below for consideration of collection on tax revenues at tiered percentages and the reflected net gain/(loss) for the fiscal year:

<u>Tax Collections</u>	<u>Net Gain/(Loss)</u>
100%	69,908.00
90%	9,187.60
85%	(21,172.30)
80%	(51,532.40)

In accordance with Section 17-208, Title 11, Oklahoma Statutes, the fiscal year 2024 / 2025 budget was initially presented to Council on May 2, 2024 for consideration. A public hearing will be scheduled for Thursday June 6, 2024.

The legal level of control for the City's 2024 / 2025 budget is established at the Department level. Additional detail is provided for analysis purposes only.

If you have any questions, please contact Michelle Kauk, CPA.

**RECEIVED**

**JUL 10 2024**

State Auditor  
and Inspector

*Woodward*

In accordance with Section 17-208, Title 11, Oklahoma Statutes, notice is hereby given the the proposed Town of Mooreland Fiscal Year 2024/2025 Annual Budget was considered at a public hearing on June 6, 2024, at 5:45pm. in the Mooreland Town Hall. Copies of the proposed budget are available for review in the Office of the City Clerk, \_\_\_\_\_. Notice is hereby given that the Town of Mooreland 2024/2025 Annual Budget will be adopted during a meeting of the City Council on Thursday June 6, 2024 at 6:00pm. in the City Hall.

## TOWN OF MOORELAND, OKLAHOMA

### Fiscal Year 2024 / 2025 Annual Budget

#### BUDGET SUMMARY

	BEGINNING BALANCE (Estimates)	REVENUES	EXPENSES	Net Change	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 288,566	\$ 1,280,582	\$ (1,094,353)	\$ 186,229	\$ 474,795
<b>SPECIAL REVENUE FUNDS</b>					
CEMETERY FUND	\$ 33,462	\$ 7,200	\$ (7,200)	\$ -	\$ 33,462
CEMETERY CARE FUND	\$ 52,960	\$ 1,150	\$ -	\$ 1,150	\$ 54,110
PERPETUAL CARE FUND	\$ 12,908	\$ 50	\$ -	\$ 50	\$ 12,958
<b>ENTERPRISE FUNDS</b>					
Public Works Authority	\$ 449,081	\$ 2,246,950	\$ (2,129,827)	\$ 117,123	\$ 566,204
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 836,977</b>	<b>\$ 3,535,932</b>	<b>\$ (3,231,380)</b>	<b>\$ 304,552</b>	<b>\$ 1,141,529</b>

**Town of Mooreland, Oklahoma**  
**Fiscal Year 2024 / 2025**  
**Annual Budget**  
**General Fund**

	ACTUAL 2022-2023	PROPOSED BUDGET 2023-2024	PROJECTED YTD 2024-2025	PROPOSED BUDGET 2024-2025	ACTUAL YTD 4/30/2024
<b>OPERATING REVENUES</b>					
Taxes					
Sales Tax	447,366	405,406	432,970	389,673	360,808
Use Tax	111,136	99,111	137,820	124,038	114,850
Tobacco Tax	3,058	2,699	2,672	2,405	2,227
Alcoholic Bev. Tax	24,096	21,861	17,018	15,316	14,182
Gasoline Excise Tax	3,641	3,932	2,440	2,196	2,033
Motor Vehicle Tax	7,671	6,647	7,788	7,009	6,490
Franchise Taxes	8,859	8,013	6,494	5,845	5,412
Licenses & Permits	4,115	2,500	1,164	2,500	970
Grants-					
REAP	300,000	-	-	-	-
Fire	10,053	-	-	-	-
Airport	-	-	-	-	-
Court	7,500	77,500	-	-	-
Library	13,263	-	17,160	10,000	14,300
Street REAP+match	-	250,000	-	95,000	-
Charge for Services					
Police Fines	251,434	200,000	-	100,000	-
Airport Fees-hanger rent	9,320	8,900	12,420	8,900	10,350
Town Community Rent	2,100	2,200	1,320	1,500	1,100
Fire Donations	10,800	10,000	-	-	-
Court donations	400	600	-	-	-
Library donations	-	-	2,862	2,000	2,385
Other Revenue	-	28,000	-	28,000	-
Insure OK Reimbursements	-	-	-	-	-
ARPA funds	102,567	-	-	-	-
SRO reimbursements (grant)	-	-	30,000	70,000	25,000
Miscellaneous revenue	50,615	10,000	75,516	65,000	62,930
Interest	-	500	966	1,200	805
<b>TOTAL OPERATING REVENUES</b>	<b>1,367,994</b>	<b>1,137,869</b>	<b>748,610</b>	<b>930,582</b>	<b>623,842</b>
<b>OPERATING EXPENSES</b>					
Municipal Court					
Personnel Services	38,178	106,421	32,016	39,390	26,680
Payroll Taxes	2,674	3,319	2,251	3,504	1,876
Worker's Comp	-	1,247	-	1,317	-
Group Insurance	17,389	13,307	18,690	18,000	15,575
Group Retirement	3,776	3,879	3,509	3,350	2,924
Materials & Supplies	-	-	-	-	-
Other Services & Charges	193,971	45,000	173,369	125,000	144,474
Capital Outlay	-	68,500	-	10,000	-
<b>Total Municipal Court</b>	<b>255,988</b>	<b>241,673</b>	<b>229,835</b>	<b>200,561</b>	<b>191,529</b>

	ACTUAL 2022-2023	PROPOSED BUDGET 2023-2024	PROJECTED YTD 2024-2025	PROPOSED BUDGET 2024-2025	ACTUAL YTD 4/30/2024
General Government					
Personnel Services	79,126	51,861	52,363	53,361	43,636
Payroll Taxes	5,902	4,486	3,866	4,616	3,222
Worker's Comp	-	1,685	-	-	-
Group Insurance	24,852	9,980	30,554	34,592	25,462
Group Retirement	7,837	5,050	7,028	7,000	5,857
Materials & Supplies	-	-	1,438	2,200	1,198
Other Services & Charges	216,041	152,997	223,416	185,000	186,180
Capital Outlay	37,400	25,000	-	25,000	-
Total General Government	371,158	251,059	318,665	311,769	265,555
Park					
Personnel Services	7,868	5,000	19,378	19,500	16,148
Payroll Taxes	594	300	1,399	2,000	1,166
Worker's Comp	-	-	-	-	-
Materials & Supplies	521	600	-	-	-
Other Services & Charges	1,958	2,000	22,228	22,000	18,523
Capital Outlay	-	-	-	-	-
Total Park	10,941	7,900	43,005	43,500	35,837
Police Dept.					
Personnel Services	213,165	182,617	207,895	176,056	173,246
Payroll Taxes	15,918	15,796	15,500	15,500	12,917
Cell Phone	-	-	-	-	-
Worker's Comp	11,560	5,935	4,328	5,722	3,607
Group Insurance	44,493	18,186	54,358	45,000	45,298
Group Retirement	20,452	11,965	16,861	17,000	14,051
Materials & Supplies	95	200	-	-	-
Other Services & Charges	15,093	15,000	26,971	26,000	22,476
Capital Outlay	-	-	-	-	-
Total Police Dept.	320,776	249,699	325,913	285,278	271,595
Street					
Personnel Services	5,825	3,500	10,253	11,000	8,544
Payroll Taxes	439	700	738	750	615
Worker's Comp	-	200	-	-	-
Group Insurance	11,752	12,000	-	-	-
Group Retirement	-	2,000	-	-	-
Materials & Supplies	2,300	1,000	-	-	-
Other Services & Charges	53,835	35,000	17,236	18,000	14,363
Capital Outlay	-	250,000	-	95,000	-
Total Street	74,151	304,400	28,227	124,750	23,522

	ACTUAL 2022-2023	PROPOSED BUDGET 2023-2024	PROJECTED YTD 2024-2025	PROPOSED BUDGET 2024-2025	ACTUAL YTD 4/30/2024
Fire					
Personnel Services	-	2,500			-
Materials & Supplies	20,645	10,000	35,618	27,500	29,682
Other Services & Charges	44,914	40,000	46,928	25,000	39,107
Capital Outlay	7,186	25,000	2,674	25,000	2,228
Total Fire	72,745	77,500	85,220	77,500	71,017
Airport					
Materials & Supplies	-	-	-	-	-
Other Services & Charges	12,033	12,000	13,954	17,500	11,628
Capital Outlay	-	-	-	-	-
Total Airport	12,033	12,000	13,954	17,500	11,628
Emergency Management					
Materials & Supplies	-	-	-	-	-
Other Services & Charges	595	700	-	-	-
Total Emergency Management	595	700	-	-	-
Library					
Personnel Services	-	-	-	16,640	6,240
Payroll Taxes	-	-	-	3,355	455
Materials & Supplies	-	-	-	-	-
Other Services & Charges	6,053	7,500	25,026	-	20,855
Capital Outlay (ADA remodel)	-	-	-	10,000	-
Total Library	6,053	7,500	25,026	29,995	27,550
Community Center					
Personnel Services	-	-	-	-	-
Materials & Supplies	-	3,500	-	3,500	-
Total Community Center	-	3,500	-	3,500	-
TOTAL EXPENDITURES	1,124,440	1,155,931	1,069,845	1,094,353	898,233
REVENUES OVER (UNDER) EXPENDITURES	243,554	(18,062)	(321,235)	(163,771)	(274,391)

	ACTUAL 2022-2023	PROPOSED BUDGET 2023-2024	PROJECTED YTD 2024-2025	PROPOSED BUDGET 2024-2025	ACTUAL YTD 4/30/2024
OTHER FINANCING SOURCES (USES)					
Library Grant	-	-	-	-	-
Library Grant	-	-	-	-	-
CDBG Grant	-	-	-	-	-
CDBG Grant	-	-	-	-	(341,994)
REAP Grant-street	-	-	-	-	-
Airport Grant	-	-	-	-	-
Airport Grant	-	-	-	-	-
Transfer In	300,713	150,000	341,976	350,000	284,980
Transfer Out	(233,471)		(60,308)	-	(50,257)
TOTAL OTHER FINANCING SOURCES (USES)	67,242	150,000	281,668	350,000	(107,271)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	310,796	131,938	(39,567)	186,229	(381,662)
BEGINNING FUND BALANCE		191,452	465,545	288,566	191,452
ENDING FUND BALANCE	310,796	323,390	425,978	474,795	(190,210)

**Town of Mooreland, Oklahoma**  
**Fiscal Year 2024 / 2025**  
**Annual Budget**  
**PWA**

	YTD ACTUAL FY23	Adopted FY24 BUDGET	PROJECTED YTD FY25	PROPOSED FY25 BUDGET	ACTUAL YTD 4/30/2025
<b>OPERATING REVENUES</b>					
Electricity	1,349,429	1,380,000	1,213,438	1,380,000	1,011,198
Hookup fees - EL		-	-	-	
Late Penalties - EL		30,000	37,448	30,000	31,207
Increase (6.75%)		71,760	-	82,292	
Sewer	100,277	100,000	109,081	100,000	90,901
Rate increase (6.75%)		5,200	-	7,367	
Sewer Dump		-	-	-	
Trash	163,509	162,000	163,024	162,000	135,853
Dumpster Rent		200	684	200	570
Water	280,493	278,000	304,915	278,000	254,096
Extra Utility Water		2,500	148	2,500	123
Debt Service Fee	161,784	162,000	172,291	162,000	143,576
Rate increase (6.75%)		14,456	-	20,591	
Rental income	11,917	12,000	14,167	12,000	11,806
Other Revenue	10,818	10,000	45,611	10,000	38,009
<b>TOTAL OPERATING REVENUES</b>	<b>2,078,227</b>	<b>2,228,116</b>	<b>2,060,807</b>	<b>2,246,950</b>	<b>1,717,339</b>
<b>OPERATING EXPENSES</b>					
<b>Administrative Department</b>					
Personnel Services	-	-	-	-	-
Payroll Taxes	-	-	-	-	-
Worker's Comp	79	90	1,320	90	1,100
Group Ins.	1,762	300	1,531	300	1,276
Group Retirement	-	-	-	-	-
Car & Phone	-	-	-	-	-
Materials & Supplies	1,306	1,500	1,877	1,500	1,564
Town Utility Bills	-	-	-	-	-
Other Services & Charges	172,485	150,000	245,825	150,000	204,854
Capital Outlay	-	-	36,600	-	30,500
<b>Total Admin Dept.</b>	<b>175,632</b>	<b>151,890</b>	<b>287,153</b>	<b>151,890</b>	<b>239,294</b>
<b>Electric Department</b>					
Personnel Services	105,566	58,559	94,039	95,000	78,366
Payroll Taxes	7,599	5,065	6,757	6,700	5,631
Worker's Comp	2,051	1,903	1,162	1,200	968
Group Ins.	35,252	15,209	41,360	40,000	34,467
Group Retirement	13,711	5,920	13,477	14,000	11,231
Materials & Supplies	52,859	60,000	84,146	75,000	70,122
Cost of Goods Sold	806,635	888,877	634,654	635,000	528,878
Other Services & Charges	73,220	75,000	169,174	170,000	140,978
Capital Outlay	-	-	-	-	-
<b>Total Electric Dept.</b>	<b>1,096,893</b>	<b>1,110,533</b>	<b>1,044,769</b>	<b>1,036,900</b>	<b>870,641</b>

	YTD ACTUAL FY23	Adopted FY24 BUDGET	PROJECTED YTD FY25	PROPOSED FY25 BUDGET	ACTUAL YTD 4/30/2025
Sewer Department					
Personnel Services	34,007	58,559	51,750	52,000	43,125
Payroll Taxes	2,425	5,065	3,680	3,700	3,067
Worker's Comp	367	1,903	-	1,903	
Group Ins.	79	15,209	78	100	65
Group Retirement	2,802	5,920	534	534	445
Materials & Supplies	11,126	13,000	12,280	13,000	10,233
Other Services & Charges	140,626	169,000	33,926	40,000	28,272
Total Sewer Dept.	191,432	268,656	102,248	111,237	85,207
Trash Department					
Materials & Supplies	-	-	-	-	-
Other Services & Charges	139,604	142,778	140,167	142,000	116,806
Total Trash Dept.	139,604	142,778	140,167	142,000	116,806
Water Department					
Personnel Services	126,164	148,359	98,755	105,000	82,296
Payroll Taxes	9,467	12,833	7,656	8,000	6,380
Worker's Comp	1,545	4,822	3,748	3,800	3,123
Group Ins.	35,443	43,375	42,330	42,500	35,275
Group Retirement	14,484	14,768	9,415	10,000	7,846
Car & Phone	-	-	-	-	-
Materials & Supplies	16,120	15,000	6,444	10,000	5,370
Other Services & Charges	65,411	65,000	62,884	65,000	52,403
Capital Outlay	-	-	-	-	-
Total Water Dept.	268,634	304,157	231,232	244,300	192,693
TOTAL OPERATING EXPENSES	1,872,195	1,978,014	1,805,569	1,686,327	1,504,641
OPERATING INCOME (LOSS)	206,032	250,102	255,238	560,623	212,698

	YTD ACTUAL FY23	Adopted FY24 BUDGET	PROJECTED YTD FY25	PROPOSED FY25 BUDGET	ACTUAL YTD 4/30/2025
NON-OPERATING REVENUES (EXPENSES)					
Interest	-	1,000	-	1,000	3,375
CDBG Grant for sewer	53,307	-	-	-	-
CDBG Grant expense for sewer	-	-	-	-	-
Debt Service - OWRB	(94,978)	(74,340)	-	(74,500)	(73,068)
Debt Service-Truck	-	-	-	(20,000)	-
REAP Grant - Ciy Hall	-	-	-	-	-
REAP Grant - Ciy Hall	-	-	-	-	-
Depreciation	-	-	-	-	-
Transfer Out to General fund	(308,520)	(150,000)	-	(350,000)	(309,673)
Transfer to PWA Savings	-	-	-	-	-
Transer In	231,226	-	-	-	67,167
TOTAL NON-OPERATING REVENUES (EXPENSES)	(118,965)	(223,340)	-	(443,500)	(312,199)
NET INCOME (LOSS)	87,067	26,762	255,238	117,123	(99,501)
BEGINNING FUND BALANCE	136,484	461,793	623,192	449,081	461,793
ENDING FUND BALANCE	223,551	488,555	878,430	566,204	362,292

RESOLUTION APPROVING THE TOWN OF MOORELAND  
AND MOORELAND PUBLIC WORKS AUTHORITY  
BUDGET FOR THE FISCAL YEAR 2024-2025

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 YEAR OF 2024-2025.

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

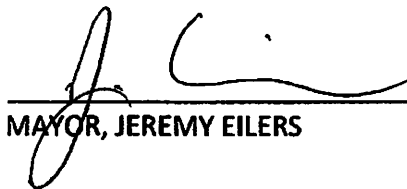
WHEREAS, the act establishes fiscal practices, requires greater financial disclosure for the public investors, and allows municipalities to improve and implement generally accepted standards of financial management;

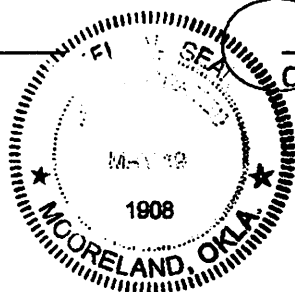
WHEREAS, the Town of Mooreland/Mooreland Public Works Authority may elect to come under the Municipal Budget Act by adoption of a resolution;

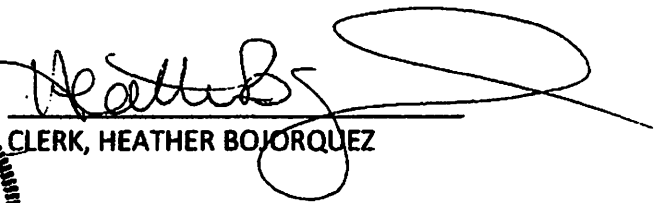
NOW, THEREFORE, BE IT RESOLVED BY THE TOWN BOARD (TOWN BOARD OF TRUSTEES) OF THE TOWN OF MOORELAND THAT:

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 Act (Sections 17-201 through Sections 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 2024-2025 which begins July 1, 2024, 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 OF MOORELAND ON THIS 6 DAY OF JUNE 2024.

  
MAYOR, JEREMY EILERS



  
CLERK, HEATHER BOJORQUEZ

**TOWN OF MOORELAND, OKLAHOMA**  
Fiscal Year 2024 / 2025 Annual Budget

**BUDGET SUMMARY**

	<b>BEGINNING BALANCE (Estimates)</b>	<b>REVENUES</b>	<b>EXPENSES</b>	<b>Net Change</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	\$ 465,545	\$ 1,280,582	\$ (1,094,353)	\$ 186,229	\$ 651,774
<b>Revenues</b>					
Taxes		546,482			
Licenses and permits		2,500			
Fines		100,000			
Charges for services		10,400			
Grants (anticipated)		105,000			
Other revenues		166,200			
Transfers		350,000			
<b>Expenditures</b>					
Municipal Court			200,561		
General			311,769		
Park			43,500		
Police			285,278		
Street			124,750		
Fire			77,500		
Airport			17,500		
Emergency Management			-		
Library			29,995		
Community Center			3,500		
Transfers			-		
<b>SPECIAL REVENUE FUNDS</b>					
<b>CEMETERY FUND</b>	\$ 29,880	\$ 7,200	\$ (16,000)	\$ (8,800)	\$ 21,080
<b>CEMETERY CARE FUND</b>	\$ 52,960	\$ 1,150	\$ -	\$ 1,150	\$ 54,110
<b>PERPETUAL CARE FUND</b>	\$ 12,908	\$ 50	\$ -	\$ 50	\$ 12,958
<b>ENTERPRISE FUNDS</b>					
<b>Public Works Authority</b>	\$ 623,192	\$ 2,246,950	\$ (2,129,827)	\$ 117,123	\$ 740,315
<b>Revenues</b>					
Electric		\$ 1,492,292			
Sewer		107,367			
Trash		162,200			
Water		463,091			
Other		22,000			
<b>Expenses</b>					
Electric			(1,036,900)		
Sewer			(111,237)		
Trash			(142,000)		
Water			(244,300)		
Administration			(151,890)		
Debt Service			(94,500)		
Other			(349,000)		
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 1,184,485</b>	<b>\$ 3,535,932</b>	<b>\$ (3,240,180)</b>	<b>\$ 295,752</b>	<b>\$ 1,480,237</b>

**AFFIDAVIT OF PUBLICATION**

State of Oklahoma        }  
                                  } §  
County of Woodward      }

I, TIM SCHNOEBELEN, of lawful age, being duly sworn upon oath, deposes and says: That I am the Editor and Publisher of The Mooreland Leader, a weekly newspaper printed and published in the City of Mooreland, County of Woodward, State of Oklahoma, and that the advertisement above referred to, a true and printed copy of which is here unto attached, was published in said Mooreland Leader in one consecutive issue on the following date to-wit:

May 23, 2024

That said newspaper has been published continuously and uninterruptedly in said county during a period of one hundred and four consecutive weeks prior to the publication of the attached notice or advertisement; that it has been admitted to the United States mail as second-class mail matter, that it has a general paid circulation, and publishes news of general interest of the State of Oklahoma governing legal publications.

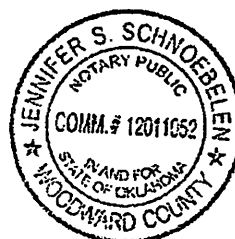
Publication Fee .....\$138.75

*Tim Schnoebelen*  
(Editor, Publisher)

Subscribed and sworn to before me this 23th day of May, 2024.

*Jennifer S. Schnoebelen*  
(Notary Public)

Continued on page 2



11/21/24

My Commission expires

**Comm.#: 12011052**