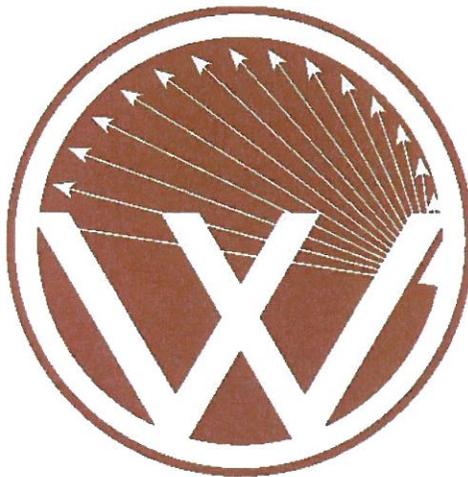


CITY OF WOODWARD

AND

WOODWARD MUNICIPAL AUTHORITY



FY 2011-2012

Budget

MAYOR
ROSCOE HILL

WARD 2
COMMISSIONER
GARY GOETZINGER

WARD 3
COMMISSIONER
BILL FANNING

AT LARGE
COMMISSIONER
STEVE BOGDAHN

WARD 4
COMMISSIONER
MICHELLE WILLIAMSON

CITY MANAGER
ALAN RIFFEL

**CITY OF WOODWARD
FY 2011-2012
ANNUAL BUDGET**

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CITY OF WOODWARD

AND

WOODWARD MUNICIPAL AUTHORITY



Budget Message

CITY OF WOODWARD

ALAN RIFFEL, ICMA-CM
CITY MANAGER
1219 Eighth Street
Woodward, OK 73801
Tel. 580-254-8512



WOODWARD
OKLAHOMA

May 16, 2011

To: Honorable Mayor and City Commissioners
Chairman and Trustees of the Woodward Municipal Authority

Budget Message FY 2011-12

The combined budgets for all municipal funds are presented in summary and detail for the coming fiscal year within the accompanying pages for your consideration. This message is required by law to provide a brief explanation of the budget and any major changes from the previous year.

The City of Woodward, the Woodward Municipal Authority, and all related component entities and departments are authorized to budget revenues and expenditures under the Municipal Budget Act, Title 11 O. S. 1979, Section 17-201 through 17-206, as may be revised. Accordingly, publishing the budget summary, proper notice, and the scheduled public hearing meet the statutory requirements. A copy of the Act is included for your reference.

Woodward's economy has rebounded from a very dismal previous year, but has yet to reach the revenue levels of three years ago. The estimated ending projections for the current year predict a 13.5% improvement in sales tax receipts, and will likely exceed \$10,000,000 for the first time since 2009, but still lag well behind the revenues of 2007-08.

Because of those economic realities, the City's reserve funds also dipped due to funding woes. So, great importance is placed on our ability to rebuild those funds. Therefore, while analysts anticipate the local economy to continue its strong current performance well past the next year, we are budgeting revenues and expenditures in a conservative manner while still being able to address prevailing needs.

After completing two consecutive years of zero wage adjustments for general employees, the need to afford increases in this area was a priority in compiling this budget. While the Consumer Price Index shows that the cost of living has escalated by 6.5% since the adjustment was given, a 5% increase is recommended for approval in this document. Uniformed collective bargaining units have signed off on wage and benefit increases averaging 3% for those employees. Certain position vacancies that have been endured for some time will be filled at various intervals during the year.

Most significant to the City's performance advancement is our effort to instill a new organizational structure, which is based on a Total Quality Management model. This new stratification is designed to improve operational efficiencies by creating new work divisions that will interface functional activities among each other in innovative methods. These divisions will incorporate multiple existing departments into single modules, and will be managed by sector chief positions. Ongoing improvement benchmarks will be assessed as this process is refined over time, and holds high promise of positive workplace development.

Capital improvement projects contained within this budget are substantial. Completion of the new conference center will occur during this year, as well as the long-awaited downtown Streetscape enhancements. Additionally, more elements of the Crystal Beach Park Master Plan will also be constructed in the coming year.

Because the local economy has demonstrated recovery trends, no rate adjustments are necessary and proposed in this budget other than the automatic increment of the CPI modifier on all utilities. The costs of production and delivery of essential services will, however, continue to be reviewed throughout the year.

All department supervisors had a substantial contribution in the development of this budget. In addition, the referenced reorganization process was a product of a combined management and staff committee. As always, a tremendous amount of work has gone into the preparation of this document. I greatly appreciate the efforts of the City's staff in the process.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Alan Riffel", with a stylized flourish at the end.

Alan Riffel
City Manager

CITY OF WOODWARD

AND

WOODWARD MUNICIPAL AUTHORITY



Municipal Budget Act

MUNICIPAL BUDGETS

TITLE 11- THE MUNICIPAL BUDGET ACT

11 OS 2001, Section 17-201. Short title

This act may be cited as the "Municipal Budget Act."

11 OS 2001, Section 17-202. Purpose of act

The purpose of this act is to provide an alternate budget procedure for municipal governments which will:

1. Establish standard and sound fiscal procedures for the adoption and administration of budgets;
2. Make available to the public and investors sufficient information as to the financial conditions, requirements and expectations of the municipal government; and
3. Assist municipal governments to improve and implement generally accepted standards of finance management.

11 OS 2001, Section 17-203. Application of act

This act shall apply to any incorporated city or town which, by resolution of the governing body, opts to come under and comply with all its provisions and requirements. Once a municipality has selected the Municipal Budget Act to govern its budget procedures, the provisions of this act shall take precedence over any other state laws applicable to municipal budgets, except as may be provided otherwise in this act, and supersede any conflicting laws. Any action of a municipal governing body to implement, rescind or repeal the application of the Municipal Budget Act shall be effective as of the beginning or end of a budget year pursuant to this act.

11 OS 2006, Section 17-204. Definitions

As used in this act:

1. "Account" means an entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department;
2. "Appropriated fund balance" means any fund balance appropriated for a fund for the budget year;
3. "Appropriation" means an authorization to expend or encumber income and revenue provided for a purpose;
4. "Budget" means a plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing them;

5. "Budget summary" means a tabular listing of revenues by source and expenditures by purpose for the budget year;
6. "Budget year" means the fiscal year for which a budget is prepared or being prepared;
7. "Chief executive officer" means the mayor of an aldermanic city or a strong-mayor-council city, the mayor of a town, or the city manager or chief administrative officer as it may be defined by applicable law, charter or ordinance;
8. "Current year" means the year in which the budget is prepared and adopted, or the fiscal year immediately preceding the budget year;
9. "Deficit" means the excess of a fund's current liabilities and encumbrances over its current financial assets as reflected by its books of account;
10. "Department" means a functional unit within a fund which carries on a specific activity, such as a fire department or a police department within a general fund;
11. "Estimated revenue" means the amount of revenues estimated to be received during the budget year;
12. "Fiscal year" means the annual period for reporting fiscal operations which begins and ends on dates as the Legislature provides or as provided by law;
13. "Fund" means an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives;
14. "Fund balance" means the excess of a fund's current financial assets over its current liabilities and encumbrances, as reflected by its books of account;
15. "Governing body" means the city council of a city, the board of trustees of a town, or the legislative body of a municipality as it may be defined by applicable law or charter provision;
16. "Immediate prior fiscal year" means the year preceding the current year;
17. "Income and revenue provided" means the amount estimated or actual income and revenue appropriated by the governing body of the municipality;
18. "Levy" means to impose ad valorem taxes or the total amount of ad valorem taxes for a purpose or entity;
19. "Operating reserve" means that portion of the fund balance of the municipality which has not been appropriated in a budget year for another purpose;
20. "Municipality" means any incorporated city or town; and
21. Purpose means the specific budget item for a contract or claim.

11 OS 2001, Section 17-205. Annual budget--Preparation and submission--Assistance of officers, employees and departments

At least thirty (30) days prior to the beginning of each fiscal year, a budget for the municipality shall be prepared by the chief executive officer and submitted to the governing body. The chief executive officer may require any other officer or employee who is charged with the management or control of any department or office of the municipality to furnish estimates for the fiscal year covering estimated revenues and expenditures of the department or office on or before a date set by the chief executive officer.

11 OS 2006, Section 17-206. Requirements and contents of budget

- A. The municipal budget shall present a complete financial plan for the municipality and shall present information necessary and proper to disclose the financial position and condition of the municipality and the revenues and expenditures thereof
- B. Unless the budget is prepared in accordance with subsection E of this section, the budget shall contain the following contents:
 - 1. The budget shall contain a budget summary;
 - 2. It shall also be accompanied by a budget message which shall explain the budget and describe its important features;
 - 3. The budget format shall be as provided by the governing body in consultation with the chief executive officer; and
 - 4. It shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:
 - a. actual revenues and expenditures for the immediate prior fiscal year,
 - b. revenues and expenditures for the current fiscal year as shown by the budget for the current year as adopted or amended,
 - c. estimates of revenues and expenditures for the budget year.
- C. The estimate of revenues for any budget year shall include probable income by source which the municipality is legally empowered to collect or receive at the time the budget is adopted. The estimate shall be based on a review and analysis of past and anticipated revenues of the municipality. Any portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which is available for appropriation, as finally determined by the county excise board, or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes. Included in the budget of revenues or expenditures for any fund may be amounts transferred from or to another fund. Any such interfund transfer must be shown as a disbursement from the one fund and as a receipt to the other fund.
- D. Encumbrances for funds whose sole purpose is to account for grants and capital projects

and/or any unexpended appropriation balances may be considered nonfiscal and excluded from the budget by the governing body, but shall be reappropriated to the same funds, accounts and for the same purposes for the successive fiscal year, unless the grant, project or purpose is designated or declared closed or completed by the governing body.

- E. As an alternative to the budget format and content described in sections B, C, and D of this section, the municipality may prepare its budget in a program or accounting. Such a budget shall be subject to all other requirements of the Municipal Budget Act, except those requirements specifically related to fund accounting.

11 OS 2006, Section 17-207. Monies received and expended must be accounted for by fund or account

Any monies received or expended by a municipality must be accounted for by fund and account, regardless of the format of the budget. Each municipality shall adopt an appropriation for the general fund and for all other funds established by the governing body pursuant to the provisions of Section 17-212 of this title, or as an alternative, for each purpose as established by the governing body. The municipal governing body shall determine the needs of the municipality for sinking fund purposes, pursuant to the provisions of Section 431 of Title 62 of the Oklahoma Statutes, Section 3017 of Title 68 of the Oklahoma Statutes, and Section 28 of Article 10 of the Oklahoma Constitution, and include these requirements in the debt service fund budget for the budget year.

11 OS 2001, Section 17-208. Public hearing on proposed budget--Notice--Copies of proposed budget

The municipal governing body shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summary, shall be published in a newspaper of general circulation in the municipality not less than five (5) days before the date of the hearing. The municipal clerk shall make available a sufficient number of copies of the proposed budget as the governing body shall determine and have them available for review or for distribution or sale at the office of the municipal clerk. Whenever the total operating budget, not including debt service, does not exceed Twelve Thousand Dollars (\$12,000.00) per year, the proposed budget summary and notice may be posted at the governing body's principal headquarters in lieu of publication in a newspaper. At the public hearing on the budget any person may present to the governing body comments, recommendations or information on any part of the proposed budget.

11 OS 2006, Section 17-209. Adoption of budget--Filing--Effective period--Use of appropriated funds--Levying tax

- A. After the hearing and at least seven (7) days prior to the beginning of the budget year, the governing body shall adopt the budget by resolution, or as any charter may require. The governing body may add or increase items or delete or decrease items in the budget. In all cases the appropriations shall not exceed the income and revenue provided by the governing body from estimated revenues and appropriated fund balance.
- B. The adopted budget shall be transmitted to the State Auditor and Inspector within thirty (30) days after the beginning of the fiscal year of the municipality and one copy shall be kept on file in the office of the municipal clerk. A copy of the municipality's sinking fund

requirements shall be filed with the excise board of the county or counties in which the municipality is located.

- C. The adopted budget shall be in effect on and after the first day of the fiscal year to which it applies. The budget as adopted and filed with the State Auditor and Inspector shall constitute an appropriation for each purpose as defined by the governing body, and the appropriation thus made shall not be used for any other purpose except as provided by law.
- D. At the time required by law, the county excise board shall levy the taxes necessary for the municipality's sinking fund for the budget year pursuant to Section 431 of Title 62 of the Oklahoma Statutes.

11 OS 2001, Section 17-210. Protests--Failure to protest--Examination of filed budget

Within fifteen (15) days after the filing of any municipal budget with the State Auditor and Inspector, any taxpayer may file protests against any levy of ad valorem taxes for creating sinking funds in the manner provided by this section and Sections 24104 through 24111 of Title 68 of the Oklahoma Statutes. The fifteen-day protest period begins upon the date the budget is received in the Office of the State Auditor and Inspector. After receipt of a taxpayer protest, the State Auditor and Inspector shall transmit by certified mail one copy of each protest to the municipal clerk, and one copy of each protest to the county treasurer and the excise board of each county in which the municipality is located. The taxpayer shall specify the grounds upon which the protest is based. Any protest filed by any taxpayer shall inure to the benefit of all taxpayers. Provided, the provisions of this section shall not delay any budget expenditures of a municipality if the amount of revenue from the ad valorem tax levy which is deposited in the municipal general fund is less than five percent (5%) of the total revenue accruing to the municipal general fund during the prior fiscal year. If no protest is filed by any taxpayer within the fifteen-day period, the budget and any appropriations thereof shall be deemed legal and final until amended by the governing body or the county excise board as authorized by law. Taxpayers shall have the right at all reasonable times to examine the budget on file with the municipal clerk or the State Auditor and Inspector for the purpose of filing protests in accordance with this section and Sections 24104 through 24111 of Title 68.

11 OS 2001, Section 17-211. Expenditure or encumbrance of funds--Balances to be carried forward--Unlawful acts and liability therefor

- A. No expenditure may be incurred or made by any officer or employee which exceeds the fund balance for any fund. Any fund balance remaining in a fund at the end of the fiscal year shall be carried forward to the credit of the fund for the next fiscal year. No expenditure may be authorized or made by any officer or employee which exceeds the appropriation of any fund.
- B. It shall be unlawful for any officer or employee of the municipality in any budget year:
 - 1. To create or authorize creation of a deficit in any fund; or
 - 2. To authorize, make or incur expenditures in excess of ninety percent (90%) of the appropriation for any fund of the budget as adopted or amended until revenues received, including the prior fiscal year's fund balance carried forward, totals an amount equal to at least ninety percent (90%) of the appropriation for the fund. Expenditures may then be made and authorized so long as any expenditure does not exceed any fund balance.

- C. Any obligation that is contracted or authorized by any officer or employee in violation of this act shall become the obligation of the officer or employee himself and shall not be valid or enforceable against the municipality. Any officer or employee who violates this act shall forfeit his office or position and shall be subject to such civil and criminal punishments as are provided by law. Any obligation, authorization for expenditure or expenditure made in violation of this act shall be illegal and void.

11 OS 2001, Section 17-212. Funds--Establishment--Kinds

A municipality shall establish funds consistent with legal and operating requirements. Each municipality shall maintain according to its own needs some or all of the following funds or ledgers in its system of accounts:

1. A general fund, to account for all monies received and disbursed for general municipal government purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account. All monies received by the municipality under the motor fuel tax or under the motor vehicle license and registration tax and earmarked for the street and alley fund may be deposited in the general fund and accounted for as a "street and alley account" within the general fund. Expenditures from this account shall be made as earmarked and provided by law. All references to the street and alley fund or to the special fund earmarked for state-shared gasoline and motor vehicle taxes may mean the street and alley account provided in this section;
2. Special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes;
3. Debt service fund, which shall include the municipal sinking fund, established to account for the retirement of general obligation bonds or other long-term debt and payment of interest thereon and judgments as provided by law. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the debt service fund;
4. Capital project funds, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities other than those accounted for in enterprise funds and nonexpendable trust funds;
5. Enterprise funds, to account for each utility or enterprise or other service, other than those operated as a department of the general fund, where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a service or program;
6. Trust and agency funds, to account for assets held by the municipality as trustee or agent for individuals, private organizations or other governmental units or purposes, such as a retirement fund or a cemetery perpetual care fund;
7. Internal service funds, to account for the financing of goods or services provided by one department or agency of the municipality to another department or agency, or to another government, on a cost reimbursement basis;

8. A ledger or group of accounts in which to record the details relating to the general fixed assets of the municipality;
9. A ledger or group of accounts in which to record the details relating to the general bonds or other long-term debt of the municipality; or
10. Such other funds or ledgers as may be established by the governing body.

11 OS 2001, Section 17-213. Funds--Classification of revenues and expenditures

Each fund shall be made up of accounts for classifying revenues and expenditures. Revenues shall be classified separately by source. Expenditures shall be departmentalized within each fund and shall be classified into at least the following accounts:

1. Personal services, which may include expenses for salaries, wages, per diem or other compensation, fees, allowances or reimbursement for travel expenses, and related employee benefits, paid to any officer or employee for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, sick leave, terminal pay or similar benefits;
2. Materials and supplies, which may include articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities;
3. Other services and charges, which may include all current expenses other than those listed in paragraphs 1, 2, 4, 5 or 6 of this section, such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of expenses to any person, firm or corporation rendering such services;
4. Capital outlays, which may include outlays which result in acquisition of or additions to fixed assets which are purchased by the municipality, including machinery and equipment, furniture, land, buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of a contract;
5. Debt service, which may include outlays in the form of debt principal payments, periodic interest payments, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods; and
6. Fund transfers, which may include permanent transfers of resources from one fund to another.

11 OS 2001, Section 17-214. Funds--Operating reserve

A municipality may create an operating reserve for the purpose of providing a fund or reserve out of which to meet emergency expenditures.

11 OS 2006, Section 17-215. Transfer of unexpended or unencumbered appropriation--Limitations on encumbrances or expenditures

- A. The chief executive officer, or designee, as authorized by the governing body, may transfer any unexpended and unencumbered appropriation or any portion thereof from one purpose to another; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required.
- B. Any fund balance in an unrestricted fund of the municipality may be transferred to another fund of the municipality as authorized by the governing body. Other interfund transfers may be made only as adopted or amended according to Section 17-206 or 17-216 of this title.
- C. Whenever the necessity for maintaining any fund of a municipality has ceased to exist and a balance remains in the fund, the governing body may authorize the transfer of the balance to the general fund or any other designated fund, unless otherwise provided by law.
- D. No encumbrance or expenditure may be authorized or made by any officer or employee which exceeds the available appropriation for each purpose as defined by the governing body.

11 OS 2006, Section 17-216. Supplemental appropriations to funds--Amendment of budget

- A. The governing body may amend the budget to make supplemental appropriations to any purpose up to the amount of additional income and revenues which are available and provided for current expenditures due to:
 - 1. Revenues received or to be received from sources not anticipated in the budget for that year;
 - 2. Revenues received or to be received from anticipated sources but in excess of the budget estimates therefor; or
 - 3. Unexpended and unencumbered fund balances on hand at the end of the preceding fiscal year which had not been anticipated or appropriated in the budget. Any appropriation authorizing the creating of an indebtedness shall be governed by the applicable provisions of Section 26 of Article 10 of the Oklahoma Constitution.
- B. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money to meet the requirements of appropriation, the governing body shall take action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one purpose to another purpose, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.
- C. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease in the total appropriation of funds shall be adopted at a meeting of the governing body and filed with the municipal clerk and the State Auditor and Inspector.

11 OS 2006, Section 17-217. Definitions Applicable to Purpose-Based Budgets (Laws 2006)

As used for a budget based on purpose:

1. "Appropriation" means an authorization to expend or encumber income and revenue provided for a purpose;
2. "Budget summary" means a tabular listing of revenues by source and expenditures by purpose for the budget year;
3. "Estimated revenue" means the amount of revenues estimated to be received during the budget year;
4. "Income and revenue provided" means the amount of estimated or actual income and revenue appropriated by the governing body of the municipality; and
5. "Purpose" means the specific program, project or activity for which the governing body provides an appropriation as listed in the budget.

11 OS 2006, Section 17-218. Purpose-Based Budget Procedures

A municipality that selects a purpose-based budget format shall be subject to the following procedures in addition to other applicable provisions of the Municipal Budget Act:

1. Each municipality shall adopt an appropriation for each purpose as established by the governing body;
2. In all cases the appropriations shall not exceed the income and revenue provided by the governing body from estimated revenues and appropriated fund balance;
3. The adopted budget shall be in effect on and after the first day of the fiscal year to which it applies. The budget as adopted and filed with the State Auditor and Inspector shall constitute an appropriation for each purpose as defined by the governing body, and the appropriation thus made shall not be used for any other purpose except as provided by law;
4. The chief executive officer, or designee, as authorized by the governing body, may transfer any unexpended and unencumbered appropriation or any portion thereof from one purpose to another; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required;
5. No encumbrance or expenditure may be authorized or made by any officer or employee which exceeds the available appropriation for each purpose as defined by the governing body;
6. The governing body may amend the budget to make supplemental appropriations to any purpose up to the amount of additional unappropriated income and revenues which become available during the fiscal year;
7. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money to meet the requirements of appropriation, the governing body

shall take action as it deems necessary. For that reason, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one purpose to another purpose, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law; and

8. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease in the total appropriation of funds shall be adopted at a meeting of the governing body and filed with the municipal clerk and the State Auditor and Inspector.

TITLE 68 -ESTIMATE OF NEEDS

68 OS 2004, Section 3002. ~~Financial statement--Estimated needs--Publication--Filing~~

- A. Notwithstanding the provisions of the School District Budget Act, each board of county commissioners and the board of education of each school district, shall, prior to October 1 of each year, make, in writing, a financial statement, showing the true fiscal condition of their respective political subdivisions as of the close of the previous fiscal year ended June 30th, and shall make a written itemized statement of estimated needs and probable income from all sources including ad valorem tax for the current fiscal year. Such financial statement shall be supported by schedules or exhibits showing, by classes, the amount of all receipts and disbursements, and shall be sworn to as being true and correct. The statement of estimated needs shall be itemized so as to show, by classes: first, the several amounts necessary for the current expenses of the political subdivision and each officer and department thereof as submitted in compliance with the provisions of Section 3004 of this title; second, the amount required by law to be provided for sinking fund purposes; third, the probable income that will be received from all sources including interest income and ad valorem taxes; and shall be detailed in form and amount so as to disclose the several items for which the excise board is authorized and required, by this article, to approve estimates and make appropriations.
- B. Each municipality that does not prepare an annual audit pursuant to Section 17-105 of Title 11 of the Oklahoma Statutes shall make a financial statement as required by this section. Every municipality shall adopt a budget, which shall contain estimates of expenditures and revenues, including probable income by source, for the budget year; provided, that all municipalities may use estimated fund balances if final certified fund balances are not available. The budget shall be in a format similar to the estimate of needs or, at the municipality's discretion, to Sections 17-207 and 17-212 through 17-214 of Title 11 of the Oklahoma Statutes. This section shall not apply to any municipality that has opted to prepare a budget pursuant to the Municipal Budget Act.
- C. Each budget and each financial statement and estimate of needs for each county, city, incorporated town, or school district, as prepared in accordance with this section, shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.

- D. The financial statements and estimates of all counties shall be filed with the county excise board on or before August 17 of each year; and the financial statements and budgets of all incorporated towns shall be filed with the county excise board on or before August 22 of each year; and the financial statements and budgets of all cities shall be filed with the county excise board on or before August 27 of each year; and the financial statements and estimates of all school districts shall be filed with the county excise board on or before October 1 of each year. Said financial statements and estimates shall have attached thereto an affidavit showing the publication thereof as required herein, or they may be filed and the said affidavit attached thereto at any time within five (5) days after the filing thereof. (Appendix 83)

68 OS 2001, Section 3003. Revenue from non-recurrent sources not to be included in political subdivision's estimate of probable income--Exceptions--Exclusion from minimum program income of school districts--Federal funds

- A. It shall be unlawful for the governing board of any county, city, town, school district, or other governmental subdivision of this state, in preparation of its budget for any fiscal year, to estimate as probable income from sources other than ad valorem tax of such governmental subdivision of the state and other than any excise or other tax assessed by legislative enactment and distributed in lieu of ad valorem taxes, any revenue from nonrecurrent sources, regardless of such collections in the immediately preceding fiscal year, to be derived from or the result of sales, forfeitures, penalties, gifts, federal aid allotments of every kind, windfalls, seizures, sheriffs sales, court actions whether civil or criminal, injunctions or protests won or released by dismissal, or from any other such source not normally recurrent year after year and so made recurrent by legislative enactment. Provided, that upon a finding by the governing board of any county, city, town, school district, or other governmental subdivision of this state, that a source of income, although nonrecurrent, will actually be available for the next ensuing fiscal year, the board may include such income in its estimate of probable income. Provided that shared revenues of the federal government, if ascertainable, shall be allowed to be included in the estimates. It shall also be unlawful for any excise board to approve or require the same, or for any supervisory state board, commission, or officer, or for any agent or employee of either thereof to countenance, approve, or require the same or to diminish in any degree the distribution or allotment of state revenues or appropriations by reason of such collections in a prior year or prospect of such collections in the ensuing year; nor shall any revenue received by a school district from gross production taxes during the immediately preceding fiscal year, which was payable to such district in another year or years, be considered as minimum program income of such district for state aid purposes. The provisions of Section 21 of Title 21 of the Oklahoma Statutes shall be applicable where the foregoing prohibitions are disregarded. Revenue received by a school district during the immediately preceding year, which was earned by, or which was payable to, such school district in another year or years, shall not be considered as minimum program income of such district for state aid purposes.
- B. All funds received by counties, cities, towns or other subdivisions of government in the State of Oklahoma, hereinafter referred to as the recipient government, from the federal government pursuant to the distribution of funds authorized by the state shall be deposited in the treasury of the recipient government in a fund which shall be recorded and accounted for separately and apart from all other funds. Principal and interest received from investments of the federal monies, proceeds from the sale of assets purchased from the federal monies, and other miscellaneous income derived from the direct operation of the federal monies may be

deposited in the fund from which the federal monies were deposited if required by the federal government or by the governing board of the recipient government.

The unappropriated cash balance on hand may be appropriated as needed upon the request of the governing board of the recipient government and approval by the county excise board, provided, if the governing board of the recipient government determines the need to do so, it may estimate the amount remaining to be collected from its entitlement from federal funds during the remainder of its fiscal year and include such estimate in its request for appropriations. The estimate shall not exceed the amount of the entitlement which is to be received during the remainder of the recipient government's fiscal year or, if the amount of the entitlement has not been certified, ninety percent (90%) of such funds received during a corresponding period of the previous fiscal year; provided that if the entitlement is less than that estimated or if the entitlement to be collected during the recipient government's fiscal year, in addition to the unappropriated cash balance, is reduced below the amount appropriated for the fiscal year, the governing board of the recipient government shall request the county excise board for an adequate reduction of appropriations in the fund.

All disbursements made from the fund in which federal monies are deposited shall be made in the same manner as those made from the general fund of the recipient government; provided that, no warrants shall be drawn on the fund unless sufficient monies are available to pay the warrants.

All forms and procedures necessary for the effective operation of this act shall be prescribed by the office of the State Auditor and Inspector.

- C. All monies distributed by the federal government and received by any state agency, board, or commission to administer and distribute to counties, cities, towns, or other subdivisions of the government in the State of Oklahoma, hereinafter referred to as the recipient government, that do not follow procedures in subsection B of this section may utilize the letter of commitment appropriation process as specified in this subsection. The recipient government shall receive approval for the program as required by the agency, board, or commission administering the program and by the federal government, if required. Once approved, the state agency, board or commission may authorize a letter of commitment of federal monies available to the recipient government. The Excise Board may approve an appropriation in the amount of the letter of commitment. Each recipient government may establish a separate appropriation within a special revenue fund designated for federal monies. The recipient government may encumber funds in an amount not to exceed the sum of the total letter of commitment, which is a binding commitment of funding which the recipient government will receive for the project or projects eligible for such federal funding. The encumbrance of funds authorized by this section shall be made in accordance with procedures prescribed by the State Auditor and Inspector and shall be administered in accordance with rules and regulations concerning such distribution adopted by the federal government and the state agency, board, or commission. Any expenditure incurred by the recipient government using the letter of commitment appropriation process and disallowed by the federal government or state agency, board, or commission administering the funds shall be paid by the recipient government.

68 OS 2004, Section 3004. Officers to report earnings, cost of maintenance and estimate of needs

Each officer, board or commission of any county, city or town, and all employees charged with the management or control, of any department or institution of either thereof, shall on or before the first

Monday in July of each year, make and file with the board or commission charged with the duty of reporting to the excise board, a report in writing showing, by classes, the earnings and cost of maintaining their respective offices or departments for the previous fiscal year, together with an itemized statement and estimate of the probable need thereof for the current or ensuing fiscal year. Provided, that the report relative to the construction and repair of bridges shall be made by the county commissioners and county surveyors, conjointly, and shall be itemized so as to show the location of each proposed new bridge and the estimated costs thereof, and provided further, that the report relative to the probable needs of the courts of record shall be made by the court clerk and district attorney, conjointly, and shall be itemized so as to show separately the respective needs of each court.

68 OS 2001, Section 3010. Items of appropriation--Meaning of terms

Each of the items of appropriation as hereinafter defined and enumerated shall represent, in the broadest permissible sense, a specific purpose, and each such item of appropriation shall be the estimate made and approved for such purpose, subject to encumbrance and expenditure therefor under restrictions otherwise provided by law. The distinctive functional purpose of each shall be that assigned by statute, charter or ordinance to the office, board, commission or department for counties, cities and towns, and to quasi-municipal boards serving a particular function but lacking corporate powers. As applied to each, except where otherwise provided by law, the terms used shall be applied in meaning as following: the term "personal services" is defined to comprehend all salaries, wages, per diem compensation, fees where the only compensation of the recipient is the fees earned, and all allowances or reimbursement for travel expense where authorized by law and/or defined by law, paid to any officer, deputy, employee or other individual for services rendered for employment in relation to the office, department or subdivision of the municipality, including such items as fees and mileage of witnesses and jurors when paid from the general fund, fees of constables and justices of the peace and all other fees, compensation or remuneration paid to individuals or persons who have only their professional, technical or vocational skills and services to sell. In the department of roads and highways and/or streets and alleys the term "personal services" shall comprehend all items so defined hereinbefore and shall be further specifically defined to include such items as salaries, wages, per diem compensation and all other compensation or remuneration paid to engineers, surveyors, mechanics, truck drivers, tractor and grader operators, carpenters, etc., for professional, technical and vocational skills and services rendered in relation to employment by or within such department or subdivision of the municipality. The term "maintenance and operation" is defined to comprehend all current expense except those items herein defined as "personal services" and/or "capital outlay," and "sinking funds," including all items, articles and materials consumed with use, rentals on machinery and equipment, premiums on surety bonds and insurance, all maintenance and repair accomplished according to the conditions of a contract, and all items of expense paid to any person, firm or corporation who renders service in connection with the repair, sale or trade of articles and commodities. In the departments of roads and highways and/or streets and alleys the term "maintenance and operation" shall comprehend all items so defined hereinbefore, and shall be further specifically defined to include all items, articles and materials consumed with the use in the repair, maintenance, construction or reconstruction of roads, bridges, highways, streets and alleys by the usage of force account labor, rentals on machinery and equipment, premiums on surety bonds and insurance, and all repair and maintenance accomplished under the terms of a contract. The term "capital outlay" is defined to comprehend all items and articles (either new or replacements) not consumed with use but only diminished in value with prolonged use, such as new, or replacements of, machinery, equipment, furniture and fixtures, all real properties, and all construction or reconstruction of buildings, appurtenances and improvements to real properties accomplished according to the conditions of a contract. In the departments of roads and highways and/or streets and alleys the term "capital outlay" shall comprehend all items so defined hereinbefore and shall be further specifically defined to include the cost, and all expense incurred in relation thereto, of rights-of-way or other real property necessary for the construction

of roads and highways and/or streets and alleys as the case may be. Provided, that the State Auditor and Inspector may add or substitute, and define, other items of appropriation where necessary to fulfill special functions therein required, but such items shall always be the fewest that will fulfill the requirements of the Constitution or Legislature.

68 OS 2001, Section 3011. Departments operated within general fund--Special budget and cash accounts-Items of appropriation

1. For each office, board, commission and department, including public utilities operated within the general fund, and special budget accounts and cash accounts, of counties, cities and towns, the items of appropriation shall, unless otherwise provided by law, be as follows: "personal services," "maintenance and operation," and "capital outlay," applied as enumerated and defined in the preceding section. Provided, that public utilities owned or controlled and managed by the city may be operated within the budget as a department within the general fund or may be separately operated as a private enterprise, not controlled by general taxation statutes, and expenditures for operating expenses, replacements and extensions may be made from the income derived from the operation of such utility without appropriation. Nothing herein contained shall operate to prevent the governing board from transferring any surplus, not needed for the operation of such public utilities, to the general fund or sinking fund of the municipality.
2. The board of trustees of a town (not a city) having a population less than that required by law to become a city, may at its option submit its estimate of needs in short form, not departmentalized, showing in separate items the amounts of funds estimated and appropriated for the functions and purposes thereof, but defined as follows: "personal services," "maintenance and operation" and "capital outlay" as enumerated and defined in the preceding section. Small utilities managed directly by such board of town trustees may be operated within such budget or separately operated and reported as are city utilities separately operated; but if within the budget and as separate department, the departmentalized budget form shall be used.

68 OS 2001, Section 3018. Cash fund balance--Transfer—"Cash fund balance" defined

If and when an actual cash fund balance shall accrue in any fund for any prior fiscal year, such fund balance shall forthwith be transferred to the same fund for the fiscal year next succeeding the year for which the taxes were originally levied, and shall be used to pay any warrants and interest thereon which may be outstanding and unpaid for such year. After all warrants and interest on such warrants for such year have been paid or reserved for, the fund balance, if any, shall forthwith be transferred to the next succeeding year for the same purpose. This procedure shall be followed for each succeeding fiscal year until all warrants issued prior to the current fiscal year are paid or reserved for, and then any cash fund balance remaining shall accrue and be transferred to the current fiscal year, to be used to pay any legal warrant and interest charges of such year. The term "actual cash fund balance", as used herein, is hereby defined to mean an excess of actual cash actually on hand over and above all legal obligations. Taxes in process of collection shall not be considered in determining the actual cash fund balance for any fund for any fiscal year or years.

62 OS 2001, Section 461. Transfers authorized--Request for transfer--Approval—Notice

If additional or supplemental needs exist in any department or appropriation account of a county, school board of education or municipal government as to any item or items of appropriation therefor, that are immediately urgent, and there exists in any other appropriation account or department of the government unexpended and unencumbered balances of appropriations of less immediately urgent need, the duly-constituted head of such department or officer in charge of an account needing additional or supplemental appropriations, shall make a written request for transfer of appropriation balance or any portion thereof to the governing body. The written request for transfer shall set forth such additional or supplemental needs and the occasion for such needs, together with detail of account items and the amount of each item proposed to be canceled, and the written consent of the department head or officer in charge of the account from which the appropriation or any portion thereof is to be canceled. The approval of the request for transfer by the governing body, without other formality, shall effect cancellation of appropriations in the items and amounts less urgently needed and increase in like total sum to the appropriation accounts or department by items and amounts for such immediately urgent needs. The clerk of the governing body shall notify in writing the clerk of the county excise board of the changes and shall also notify the treasurer and the head of each department affected of the action, and they shall adjust their accounts accordingly. In a municipality, or school board of education, the actions and consent of the respective department heads or officers provided in this section may be performed by the governing body or by persons designated by the governing body.

68 OS 2001, Section 3021. Supplemental and additional appropriations

Whenever the public welfare or the needs of any county, city, town, or school district shall require, the excise board may, on call of the chair, convene at any time for the purpose of making supplemental or additional appropriations for current expense purposes; provided, that all such appropriations authorizing the creation of an indebtedness shall come within the limitations of Section 26, Article X, Oklahoma Constitution. No supplemental or additional appropriation shall be made for any county, city, town or school district in excess of the income and revenue provided or accumulated for the year. As to all such proposed appropriations the following procedure shall be followed:

First: The proper officers of the county, city, town or school district shall make and file with the excise board a financial statement showing its true fiscal condition as at the close of the month next preceding or as of May 15 or June 20, or both dates, preceding the date of filing, and shall submit therewith a statement of the amount and purpose for which each proposed supplemental appropriation is to be used. The financial statement shall show, as to current expense or general fund, the amount of cash in the treasury; the amount of taxes in process of collection as to which the date of sale for delinquency has not elapsed; the amount of the uncollected portion of the estimated income other than ad valorem tax as fixed by the excise board for the current fiscal year; the amount of warrants outstanding and an estimate of the interest accrued and accruing thereon; the amount of unexpended balance of all appropriations for current expense purposes as to which a period of six (6) months has not elapsed from the date of the close of the fiscal year for which the appropriation was available; and the surplus or deficit in revenue, if any, in each fund.

Second: If the financial statement herein required shall correctly reflect a surplus in revenue in any fund available for current expenses, and the excise board shall so affirmatively find, it may make supplemental appropriations to an amount not exceeding the aggregate of such surplus.

Third: If the surplus of revenue, as found and determined by the excise board, shall be insufficient for the additional needs and requirements of the county, or other municipal subdivision, the excise board shall have the power and authority to revoke and cancel in whole, or in part, any appropriation or

appropriations, or parts thereof, previously made to any officer or department of government of any county, city, town or school district and to make in lieu thereof such supplemental and additional appropriations for current expense purpose as the interest of the public may require; provided, that no appropriation or part thereof shall be revoked or canceled against which there may be an unpaid claim or contract pending. The total amount of all such appropriations shall not exceed the aggregate of the amount of appropriations so revoked or canceled, and the surplus or unappropriated revenue, if any, of the county, city, town or school district for which it is proposed to make such additional appropriation; provided, that before any appropriation or part thereof shall be revoked or canceled, the officer or officers in charge of the office or department of government for which any such appropriation is available shall be notified of the proposed revocation or cancellation, and shall be afforded an opportunity, if so desired, to appear before the excise board and protest against such proposed action. As to counties, cities and school districts, the financial statement and request for supplemental appropriations herein required to be filed with the excise board shall be published at least one time in some newspaper of general circulation in the county or city for which made. The publication shall be made at least three (3) days prior to the date on which the excise board shall consider the proposed supplemental or additional appropriations. No appropriations shall be made and considered by the excise board in the absence of the financial statement herein required to be filed.

68 OS 2004, Section 3022. Municipal budgets and levies--Filing--Notice

After the officers of the several municipal subdivisions of the state, constituting the budget making bodies of such subdivisions, including counties, cities, towns and school districts, shall have made and filed their budgets as required by existing laws with the county clerks, and after advertisement as now required by law, the excise boards shall meet from time to time thereafter until the State Board of Equalization shall have reported the valuation of public service corporations and utilities, together with the equalized valuation of all other property, to the county, and shall then proceed to pass on appropriations and make levies for all such municipal subdivisions as now provided by law, and shall file a copy of all budgets with the levies made thereon, with the State Auditor and Inspector, and one copy with the county clerks of the respective counties, and the county clerk shall immediately thereafter publish notice for one time, in some newspaper of general circulation in the county, that such budgets and levies are on file for the inspection of any citizen.

Within three (3) days after the filing of any such budgets and levies with the State Auditor and Inspector, the State Auditor and Inspector shall give notice by mail of the fact and date of such filing to any taxpayer who shall have filed written request therefor.

68 OS 2001, Section 3023. Examination of budgets and levies by taxpayers--Filing protests

1. Taxpayers of the state shall have the right, at all times, to examine the budgets and levies on file with the respective county clerks of the state and with the State Auditor and Inspector, for the purpose of checking same for illegalities in the levies made, and any taxpayer may, at any time within fifteen (15) days from the date of filing with the State Auditor and Inspector as above provided for, file a protest in writing together with three copies thereof, with the State Auditor and Inspector against any alleged illegality of any levy. Provided the State Auditor and Inspector shall grant an additional fifteen (15) days in which any taxpayer may file protest to any budget or levy upon proper application showing the necessity for such extension. The State Auditor and Inspector shall thereupon transmit by certified mail one copy of each to the county clerk, the district attorney and county treasurer of the county affected thereby; or said protest with the same number of copies may be filed with the county

clerk in which event the county clerk shall transmit one copy of each to the State Auditor and Inspector and to the district attorney and county treasurer of the county affected thereby, and such filing shall have the same force and effect as though filed with the State Auditor and Inspector. The said protest shall specify the said alleged illegal levy and the grounds upon which said alleged illegalities are based. Any protest filed by any taxpayer as herein provided shall inure to the benefit of all taxpayers. If no protest is filed by any taxpayer as to the levy of any county or municipal subdivision thereof within said fifteen-day period or any extension thereof all appropriations and levies of said county and municipal subdivisions thereof not protested, shall be deemed to be legal, and all proceedings for refunds or suits for refunds or recovery of taxes or to contest the validity thereof in any manner shall be barred.

2. The excise board may reconvene at any time within sixty (60) days after the filing of the budgets and levies with the State Auditor and Inspector and reduce any protested budgets and levies which the excise board deems to be illegal. (Appendix 82)

68 OS 2001, Section 3020. Temporary appropriations

- A. The excise boards of the various counties in the state may convene at any time after the beginning of any fiscal year, upon call of the chairman of the board, for the purpose of approving temporary appropriations for the counties, cities, school districts and other municipal subdivisions of the state. Whenever the governing board of any such county, city, school district or other municipal subdivision of the state shall present to the excise board of such county or of the county in which any such city, school district or other municipal subdivision is located in whole or in part, a verified application showing that the needs of such county, city, school district or other municipal subdivision so require, such excise board may make temporary appropriations for lawful current expenses of such county, city, school district or other municipal subdivision. School districts shall cause the application for the temporary appropriation to be published at least one time in a newspaper of general circulation in the county, at least three (3) days prior to the date on which the excise board shall consider the application for temporary appropriations. No appropriations to school districts shall be made and considered by the excise board in the absence of proper publication as required hereby.
- B. Warrants may be drawn against such temporary appropriations pending action by the excise board upon the annual estimate of needs and budget of such county, city, school district or other municipal subdivision for such fiscal year. The amount which may be appropriated by such temporary appropriations shall in no event exceed the entire amount which the governing board, making the application, estimates will be available for the entire fiscal year for each purpose for which a temporary appropriation is requested; provided, however, the limitation on appropriations and any requirement for request or approval of temporary appropriations shall not apply to any city or town if the revenue from the ad valorem tax to the municipal general fund amounted to less than five percent (5%) of the total revenues accruing to the municipal general fund during the prior fiscal year. Such cities and towns may pay for lawful current expenditures pursuant to the estimate of needs as filed by the city or town and pending final action of the excise board.
- C. Any such temporary appropriations so approved by the excise board of any county shall, when the annual budget for such county, city, school district or other municipal subdivision is finally approved, be merged in the annual appropriations for the same purposes and any warrant which has been, in the meantime, drawn against such temporary appropriations shall

be charged against the final approved annual appropriations of such county, city, school district or other municipal subdivision for the said current fiscal year.

68 OS 2001, Section 3017. Computation of appropriations--Procedure

When the excise board shall have ascertained the total assessed valuation of the property taxed ad valorem in the county and in each municipal subdivision thereof, and shall have computed the total of the several items of appropriation for general fund, sinking fund, and other legal purposes for the county and each municipal subdivision thereof, said board shall then proceed to compute the levy for each fund of each municipality. The procedure for the computation of such levies shall be as follows:

First: Determine the total amount of the several items of appropriation for each fund.

Second: Deduct from such total appropriation the actual cash fund balance of the immediately preceding fiscal year.

Third: Deduct from the remainder thus ascertained the estimated probable income from sources other than ad valorem taxation; however, in no event shall the amount of such estimated income exceed ninety percent (90%) of the actual collections from such sources for the previous fiscal year. Provided, that the amount of such estimated income for a school district may be the amount that is chargeable as minimum program income of the district for the purpose of receiving state equalization aid. Also, deduct the estimated probable revenue to be derived from additional collection from taxes in the process of collection of the immediately preceding taxable year; provided that the amount so estimated shall be cash fund balance as hereinafter defined, and shall include none of that portion of the reserve added at the beginning of such year for delinquent tax, and shall not exceed ninety percent (90%) of the actual collections of additional back taxes legally accrued to and credited to the same fund account of the immediately preceding fiscal year.

Fourth: Add to the remainder a reserve for delinquent taxes, the amount of which reserve shall be determined by the excise board, except for any municipality which has opted by resolution to come under the provisions of Section 17-201 et seq. of Title 11 of the Oklahoma Statutes, in which case the governing body of such municipality shall determine the needs of the municipality for sinking fund purposes, after taking into consideration the amount of uncollected taxes for the previous year or years; provided that the reserve so added shall not exceed twenty percent (20%) or be less than five percent (5%); and provided, further, that the reserve so added shall not be subject to review.

Fifth: Compute the levy necessary to raise an amount of money equal to the remainder thus ascertained, based upon the total assessed valuation of the county or subdivision thereof, taking into consideration any deduction which must be made because of the exemption of homesteads as required by Section 2406 et seq. of this Code.

Sixth: Compute the reduction in levy necessary to be made because of monies being required by law to be used for the purpose of reducing ad valorem tax levies.

The rates of levy for general fund, sinking fund, and other purposes authorized by law shall be separately made and stated, and the revenue accruing therefrom respectively, when collected, shall be credited to the proper fund accounts.

CITY OF WOODWARD

AND

WOODWARD MUNICIPAL AUTHORITY



Budget Resolutions

RESOLUTION NO. 2011-3

A RESOLUTION APPROVING THE BUDGET FOR THE CITY OF WOODWARD, OKLAHOMA FOR THE FISCAL YEAR 2011-2012

WHEREAS, The City of Woodward has adopted the Oklahoma Municipal Budget Act; and

WHEREAS, The Chief Executive Officer has prepared a budget consistent with this Act; and

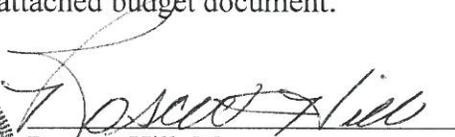
WHEREAS, This budget has been formally presented to the Woodward City Commission; and

WHEREAS, The Woodward City Commission has conducted a Public Hearing in compliance with Section 17-208 of that Act; and

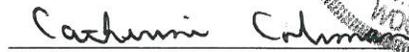
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WOODWARD, OKLAHOMA:

Section 1. The City Commission does hereby adopt the FY 2011-2012 Budget on the 16th day of May, 2011 as presented in the attached budget document.




Roscoe Hill, Mayor

ATTEST:


Catherine Coleman, City Clerk

RESOLUTION NO. 2011-4

A RESOLUTION APPROVING THE BUDGET FOR THE WOODWARD MUNICIPAL AUTHORITY OF WOODWARD, OKLAHOMA FOR THE FISCAL YEAR 2011-2012

WHEREAS, The City Commission of the City of Woodward, Oklahoma has adopted the budget for the Fiscal Year 2011-2012; and

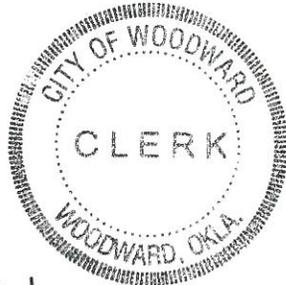
WHEREAS, The Chief Executive Officer has prepared a budget consistent with the Oklahoma Municipal Budget Act; and

WHEREAS, This budget has been formally presented to the Woodward Municipal Authority; and

WHEREAS, The Woodward City Commission has conducted a Public Hearing in compliance with Section 17-208 of that Act; and

NOW, THEREFORE, BE IT RESOLVED BY THE WOODWARD MUNICIPAL AUTHORITY OF WOODWARD, OKLAHOMA:

Section 1. The Woodward Municipal Authority does hereby adopt the FY 2011-2012 WMA Budget on the 16th day of May, 2011 as presented in the attached budget document.




Roscoe Hill, Mayor

ATTEST:


Catherine Coleman, City Clerk

CITY OF WOODWARD

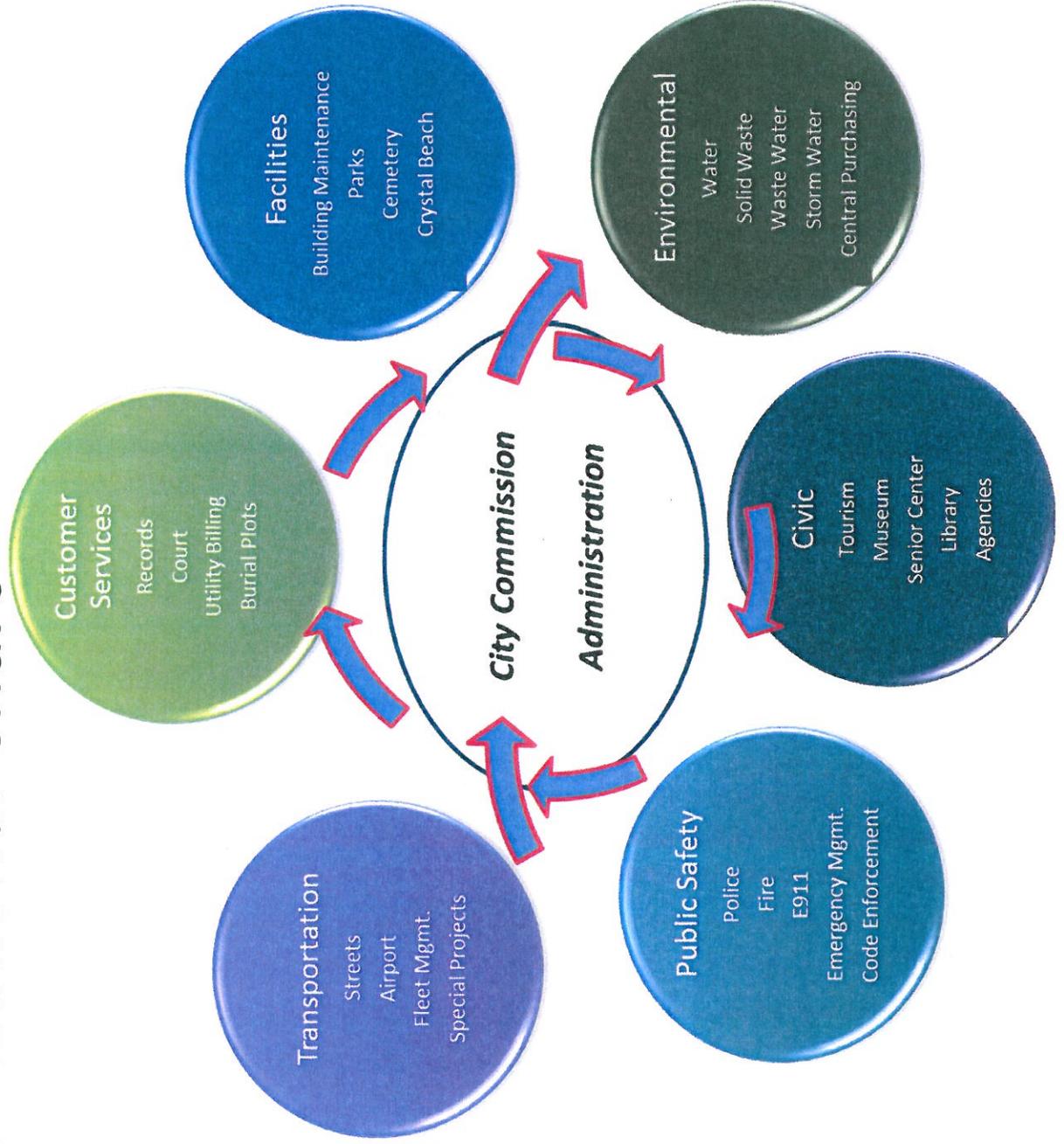
AND

WOODWARD MUNICIPAL AUTHORITY



Organizational Chart

Organizational Chart



CITY OF WOODWARD
AND
WOODWARD MUNICIPAL AUTHORITY

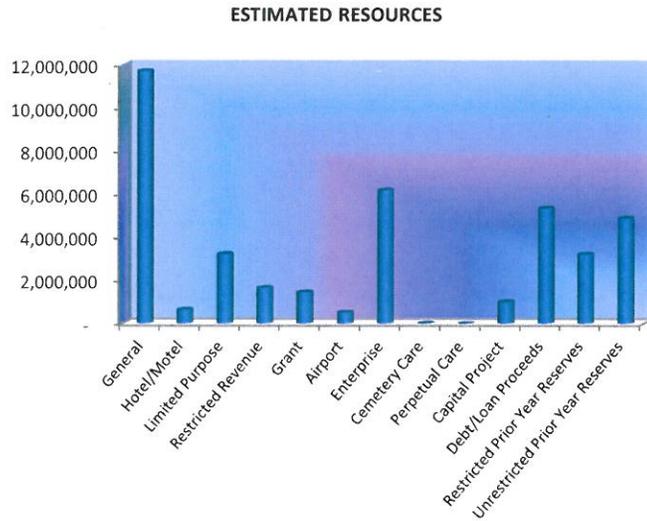


FY 2011-2012
Proposed Budget Summary

**CITY OF WOODWARD
ALL BUDGETED FUNDS BY CATEGORY
FISCAL YEAR 2011-2012**

ESTIMATED RESOURCES

| | ESTIMATED RESOURCES | |
|----------------------------------|----------------------------|--------------------------|
| General | | 11,694,924 |
| Hotel/Motel | | 643,788 |
| Limited Purpose | | 3,211,630 |
| Restricted Revenue | | 1,644,517 |
| Grant | | 1,443,291 |
| Airport | | 518,906 |
| Enterprise | | 6,171,560 |
| Cemetery Care | | 13,319 |
| Perpetual Care | | 250 |
| Capital Project | | 1,000,000 |
| Subtotal - Revenues | | <u>26,342,186</u> |
| OTHER RESOURCES | | |
| Debt/Loan Proceeds | | 5,340,943 |
| Restricted Prior Year Reserves | | 3,204,157 |
| Unrestricted Prior Year Reserves | | 4,877,531 |
| TOTAL ESTIMATED RESOURCES | | <u><u>39,764,817</u></u> |



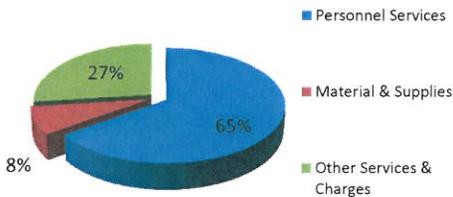
ESTIMATED USES

| Fund | PERSONNEL SERVICES | MATERIALS & SUPPLIES | OTHER SERVICES & CHARGES | CAPITAL OUTLAY | OPERATING TRANSFERS | DEBT SERVICE | |
|-----------------------------|---------------------------|---------------------------------|-------------------------------------|-----------------------|----------------------------|---------------------|-------------------|
| General | 8,510,656 | 727,278 | 2,392,891 | 17,500 | 66,199 | - | 11,714,524 |
| Hotel/Motel | - | - | - | - | 515,156 | - | 515,156 |
| Limited Purpose | - | - | - | - | - | 3,593,882 | 3,593,882 |
| Restricted Revenue | - | - | - | 1,467,725 | 268,930 | - | 1,736,655 |
| Grant | - | - | - | 1,413,521 | 29,770 | - | 1,443,291 |
| Airport | 132,156 | 336,300 | 50,450 | - | - | - | 518,906 |
| Enterprise | 2,131,142 | 226,570 | 2,000,180 | 371,000 | 1,349,105 | 403,544 | 6,481,541 |
| Cemetery Care | - | - | - | 99,954 | - | - | 99,954 |
| Perpetual Care | - | - | - | 250 | - | - | 250 |
| Capital Project | - | - | - | 6,340,943 | - | - | 6,340,943 |
| TOTAL ESTIMATED COST | <u>10,773,954</u> | <u>1,290,148</u> | <u>4,443,521</u> | <u>9,710,893</u> | <u>2,229,161</u> | <u>3,997,426</u> | <u>32,445,103</u> |

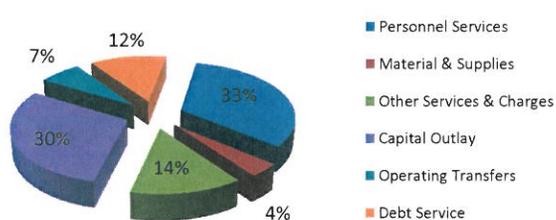
OTHER USES

| | |
|--|--------------------------|
| Reserve for Capital Improvements | - |
| Reserve for Other Improvements | - |
| Reserve for Other Restricted Purposes | - |
| Reserve for Specific Fund Purposes | 2,905,322 |
| Reserve for Emergencies and Shortfalls | 4,414,392 |
| TOTAL ESTIMATED USES | <u><u>39,764,817</u></u> |

AS A PERCENTAGE OF OPERATIONAL COST



AS A PERCENTAGE OF ALL COST



**CITY OF WOODWARD
BUDGET SUMMARY - ALL FUNDS
FISCAL YEAR 2011-2012**

| <i>ALL BUDGETED FUNDS</i> | GENERAL FUND | SPECIAL REVENUE FUNDS | ENTERPRISE FUND (WMA) | TOTALS |
|--|-------------------------|--------------------------------------|----------------------------------|-------------------|
| ESTIMATED RESOURCES | | | | |
| Taxes | 8,439,041 | 5,362,833 | - | 13,801,874 |
| Licenses & Permits | 43,701 | - | - | 43,701 |
| Intergovernmental | 247,824 | 2,169,361 | 46,976 | 2,464,161 |
| Charges for Services | 189,297 | 467,473 | 4,960,764 | 5,617,534 |
| Fines Forfeitures | 478,592 | - | 99,087 | 577,679 |
| Interest | 114,776 | 98,160 | 36,856 | 249,792 |
| Non-Operating | - | - | 998,924 | 998,924 |
| Miscellaneous | 287,661 | 42,746 | 28,952 | 359,359 |
| Operating Transfers In | 1,894,031 | 335,129 | - | 2,229,161 |
| Subtotal - Revenues | <u>11,694,924</u> | <u>8,475,702</u> | <u>6,171,560</u> | <u>26,342,186</u> |
| OTHER RESOURCES | | | | |
| Debt/Loan Proceeds | - | 5,340,943 | - | 5,340,943 |
| Restricted Prior Year Reserves | - | 3,204,157 | - | 3,204,157 |
| Unrestricted Prior Year Reserves | 2,738,141 | 133,557 | 2,005,833 | 4,877,531 |
| TOTAL ESTIMATED RESOURCES | <u>14,433,065</u> | <u>17,154,359</u> | <u>8,177,393</u> | <u>39,764,817</u> |
| ESTIMATED USES | | | | |
| Non Departmental / Capital Projects | - | 7,854,668 | 379,280 | 8,233,948 |
| City Commission | 44,570 | - | - | 44,570 |
| City Manager | 391,126 | - | - | 391,126 |
| City Attorney | 75,000 | - | - | 75,000 |
| Municipal Judge | 36,000 | - | - | 36,000 |
| City Treasurer | 43,369 | - | - | 43,369 |
| Code Enforcement | 266,763 | 33,300 | - | 300,063 |
| Information Technology | 161,884 | 88,785 | - | 250,669 |
| Tourism | 515,156 | - | - | 515,156 |
| City Clerk | 175,900 | - | - | 175,900 |
| City Finance | 325,060 | 54,400 | - | 379,460 |
| City @ Large | 1,082,450 | 19,920 | - | 1,102,370 |
| City Court | 60,187 | - | - | 60,187 |
| Library | 389,676 | - | - | 389,676 |
| Airport | - | 521,406 | - | 521,406 |
| Public Works Adm. | - | - | 80,637 | 80,637 |
| Utility Billing | - | - | 459,666 | 459,666 |
| Sports & Recreation | 381,541 | 38,700 | - | 420,241 |
| Construction | 128,058 | - | - | 128,058 |
| Sanitation | - | - | 1,084,630 | 1,084,630 |
| Parks | 383,348 | 34,900 | - | 418,248 |
| Cemetery | 127,274 | - | - | 127,274 |
| Street | 1,001,312 | 860,400 | - | 1,861,712 |
| Water | - | - | 1,971,300 | 1,971,300 |
| Pollution Control | - | - | 753,379 | 753,379 |
| Building Maintenance | 489,616 | 123,000 | - | 612,616 |
| Motive Maintenance | 209,425 | - | - | 209,425 |
| Police Adm. | 194,558 | - | - | 194,558 |
| Dispatch | 217,633 | - | - | 217,633 |
| Traffic Patrol | 1,768,467 | 88,220 | - | 1,856,687 |
| Detectives | 286,182 | 3,000 | - | 289,182 |
| Jail | 84,689 | - | - | 84,689 |
| Animal Control | 208,479 | - | - | 208,479 |
| County E911 | 439,991 | - | - | 439,991 |
| Fire Adm. | 325,444 | 6,500 | - | 331,944 |
| Fire Operations | 1,311,888 | 103,200 | - | 1,415,088 |
| Civil Defense | 126,790 | - | - | 126,790 |
| Senior Citizen Center | 124,294 | 5,100 | - | 129,394 |
| Kid's Inc. | 157,201 | 5,800 | - | 163,001 |
| Museum | 114,992 | - | - | 114,992 |
| Hospital | - | - | - | - |
| Debt Service | - | 3,593,882 | 403,544 | 3,997,426 |
| Operating Transfers | 66,199 | 813,856 | 1,349,105 | 2,229,161 |
| TOTAL ESTIMATED COST | <u>11,714,524</u> | <u>14,249,038</u> | <u>6,481,541</u> | <u>32,445,103</u> |
| OTHER USES | | | | |
| Reserve for Capital Improvements | - | - | - | - |
| Reserve for Other Improvements | - | - | - | - |
| Reserve for Other Restricted Purposes | - | - | - | - |
| Reserve for Specific Fund Purposes | - | 2,905,321 | - | 2,905,321 |
| Reserve for Emergencies and Shortfalls | 2,718,541 | 0 | 1,695,852 | 4,414,393 |
| TOTAL ESTIMATED USES | <u>14,433,065</u> | <u>17,154,359</u> | <u>8,177,393</u> | <u>39,764,817</u> |

PUBLIC NOTICE OF PROPOSED BUDGET HEARING

A public hearing on the FY 2011-2012 City of Woodward Budget will be held at 7:00 pm on May 16, 2011 at the Woodward City Hall for the purpose of discussing and developing the City budget for the fiscal year beginning July 1, 2011. The public hearing is open to the public; and citizens comments on the proposed budget will be welcome. A copy of the proposed budget is available in the Office of the City Clerk.

CITY OF WOODWARD
ALL FUNDS BUDGET SUMMARY BY LINE ITEM
FISCAL YEAR 2011-2012

| Description | Prior Year | Budget | Expense YTD | Expense | Budget |
|------------------------------|-------------------|-------------------|-------------------------|-------------------|-------------------|
| | Actual | Current | As of February 28, 2011 | Projected | Proposed |
| SALARIES | 5,620,069 | 5,420,881 | 3,736,169 | 5,396,749 | 5,908,979 |
| STAND-BY | 16,825 | 21,332 | 10,046 | 14,511 | 24,000 |
| SICK LEAVE BUY BACK | 22,508 | 13,727 | 1,268 | 1,832 | 17,089 |
| POOL-PART TIME | 76,770 | 65,000 | 47,014 | 67,910 | 65,000 |
| PART TIME | 136,579 | 141,975 | 76,426 | 110,394 | 143,603 |
| CALL BACK | 9,262 | 16,500 | 5,872 | 8,482 | 16,500 |
| OVERTIME | 199,131 | 170,343 | 109,073 | 157,552 | 175,343 |
| EDUCATION/CDL INCENTIVE | 7,271 | 10,800 | 6,850 | 9,895 | 13,110 |
| CITY'S SHARE FICA | 408,009 | 431,880 | 272,306 | 393,335 | 485,152 |
| WORKMEN'S COMP | 317,672 | 323,651 | 192,797 | 278,488 | 349,128 |
| HEALTH INSURANCE | 1,618,192 | 1,778,691 | 1,102,987 | 1,561,647 | 2,243,309 |
| CITY RETIREMENT | 330,302 | 349,264 | 221,693 | 320,227 | 379,627 |
| POLICE PENSION | 129,820 | 155,194 | 90,054 | 130,079 | 164,865 |
| FIREMAN PENSION | 119,296 | 132,097 | 78,686 | 113,659 | 126,519 |
| LONGEVITY | 182,650 | 199,220 | 94,481 | 136,474 | 217,895 |
| HOLIDAY PAY IN LIEU | 115,342 | 119,791 | 83,174 | 120,142 | 82,042 |
| UNEMPLOYMENT | 23,249 | 15,500 | 2,532 | 3,657 | 16,000 |
| EMT/HAZMAT PAY | 20,700 | 24,300 | 13,800 | 19,934 | 24,882 |
| RESERVE PAY | 30,256 | 20,000 | 11,652 | 16,831 | 20,000 |
| CAR ALLOWANCE | 7,000 | 6,000 | 4,000 | 5,778 | 4,800 |
| CLOTHING ALLOWANCE | 34,160 | 33,380 | 20,266 | 29,273 | 34,317 |
| SEVERANCE PAY | 24,000 | 237,651 | 40,307 | 58,222 | 261,793 |
| EXPENDABLE TOOLS | 30,432 | 36,382 | 12,450 | 23,990 | 43,490 |
| JANITORIAL SUPPLIES | 24,513 | 42,575 | 14,442 | 22,232 | 37,675 |
| OFFICE SUPPLIES | 68,977 | 71,510 | 22,555 | 44,135 | 79,890 |
| PETROLEUM | 544,188 | 573,270 | 338,193 | 510,562 | 603,800 |
| CHEMICALS/FERTILIZERS | 50,103 | 69,920 | 28,450 | 44,405 | 74,045 |
| SAFETY EQUIPMENT | 22,711 | 35,250 | 6,437 | 11,468 | 32,335 |
| FIREWORKS | 2,000 | 10,000 | 8,500 | 12,749 | 10,000 |
| REFERENCE MATERIALS | 27,760 | 30,750 | 15,553 | 23,328 | 30,900 |
| MATERIALS AND SUPPLIES | 160,832 | 258,848 | 92,563 | 145,735 | 338,563 |
| POSTAGE | 6,263 | 13,175 | 7,874 | 11,810 | 15,450 |
| PROGRAMMING | 16,583 | 13,000 | 4,307 | 6,460 | 16,500 |
| POOL OPERATING SUPPLIES | 7,795 | 7,500 | 11,623 | 17,584 | 7,500 |
| POLICE K-9 UNIT | 2,411 | 2,975 | 2,548 | 3,822 | 3,500 |
| CONTRACTUAL | 410,045 | 519,648 | 321,046 | 509,321 | 452,127 |
| POLICE HONOR GUARD | - | 2,475 | - | - | 2,275 |
| MOTIVE MAINTENANCE | 182,684 | 209,351 | 82,825 | 142,353 | 189,325 |
| NON-MOTIVE MAINTENANCE | 129,656 | 617,738 | 457,747 | 720,948 | 684,775 |
| REPAIRS FOR INSURANCE CLAIMS | 11,453 | 100,000 | 3,388 | 5,082 | 50,000 |
| RENTALS | 20,054 | 22,100 | 10,012 | 20,234 | 23,600 |
| MEDICAL | 8,410 | 13,840 | 3,206 | 6,354 | 12,995 |
| COMMUNICATIONS | 108,270 | 130,100 | 80,677 | 121,233 | 132,340 |
| ADVERTISING-PRINTING | 80,051 | 35,930 | 39,755 | 66,741 | 62,580 |
| WATER | 71,771 | 95,595 | 41,551 | 62,323 | 150,000 |
| NATURAL GAS | 89,687 | 100,020 | 38,658 | 57,984 | 81,570 |
| ELECTRICITY | 774,795 | 879,900 | 514,049 | 796,358 | 945,000 |
| LAKE SERVICES | - | 3,000 | 3,000 | 4,611 | 3,000 |
| INSURANCE-VEH,BLD,GL | 236,696 | 401,400 | 227,767 | 341,633 | 240,300 |
| INSURANCE-BONDS | 1,482 | - | 1,452 | 2,178 | 1,500 |
| UNIFORMS | 61,010 | 44,600 | 28,390 | 47,801 | 51,800 |
| TRAVEL & TRAINING | 90,237 | 113,323 | 51,441 | 102,539 | 142,375 |
| DUES & MEMBERSHIPS | 33,794 | 38,770 | 31,173 | 48,193 | 40,629 |
| INMATE SERVICES | 45,524 | 45,000 | 33,158 | 49,735 | 60,000 |
| CONTRIBUTIONS TO OTHERS | 491,000 | 506,000 | 331,689 | 508,758 | 599,650 |
| LANDFILL CHARGES | 168,714 | 165,000 | 95,927 | 160,166 | 185,000 |
| INDUSTRIAL PARK REASSIGN | 104,280 | 104,280 | 63,420 | 95,125 | 104,280 |
| UNCLASSIFIED | 102,364 | 165,328 | 130,188 | 208,430 | 214,900 |
| SAFETY COMMITTEE | 3,985 | 5,000 | 3,985 | 5,977 | 10,000 |
| CAPITAL OUTLAY | 6,234,088 | 2,190,681 | 976,093 | 2,190,681 | 9,710,893 |
| TRANSFERS | 6,990,621 | 2,001,163 | 1,103,302 | 1,681,332 | 2,229,161 |
| DEBT SERVICE | 3,176,461 | 4,000,709 | 2,198,472 | 3,297,543 | 3,997,426 |
| TOTAL ESTIMATED USES | 30,040,763 | 23,363,283 | 13,659,318 | 21,086,983 | 32,445,103 |

**CITY OF WOODWARD
GENERAL FUND BUDGET SUMMARY
FISCAL YEAR 2011-2012**

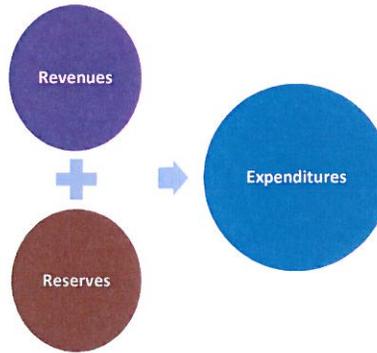
ESTIMATED RESOURCES

REVENUES

| | | |
|----------------------------|--|-------------------|
| Taxes | | 8,439,041 |
| Licenses & Permits | | 43,701 |
| Intergovernmental | | 247,824 |
| Charges for Services | | 189,297 |
| Fines & Forfeitures | | 478,592 |
| Interest | | 114,776 |
| Miscellaneous | | 287,661 |
| Operating Transfers In | | 1,894,031 |
| Subtotal - Revenues | | 11,694,924 |

OTHER RESOURCES

| | | |
|----------------------------------|--|-------------------|
| Debt/Loan Proceeds | | - |
| Restricted Prior Year Reserves | | - |
| Unrestricted Prior Year Reserves | | 2,738,141 |
| TOTAL ESTIMATED RESOURCES | | 14,433,065 |



ESTIMATED USES

| | PERSONNEL SERVICES | MATERIALS & SUPPLIES | OTHER SERVICES & CHARGES | CAPITAL OUTLAY | OPERATING TRANSFERS | |
|--|-----------------------|-------------------------|--------------------------------|-------------------|------------------------|-------------------|
| Non Departmental | - | - | - | - | 66,199 | 66,199 |
| City Commission | 23,223 | - | 21,347 | - | - | 44,570 |
| City Manager | 347,076 | 13,800 | 30,250 | - | - | 391,126 |
| City Attorney | - | - | 75,000 | - | - | 75,000 |
| Municipal Judge | - | - | 36,000 | - | - | 36,000 |
| City Treasurer | 31,369 | - | 12,000 | - | - | 43,369 |
| Code Enforcement | 232,413 | 13,050 | 21,300 | - | - | 266,763 |
| Information Technology | 69,434 | 25,600 | 66,850 | - | - | 161,884 |
| Tourism | 243,796 | 37,000 | 224,360 | 10,000 | - | 515,156 |
| City Clerk | 128,325 | 15,150 | 32,425 | - | - | 175,900 |
| City Finance | 266,600 | 7,900 | 50,560 | - | - | 325,060 |
| City @ Large | - | - | 1,082,450 | - | - | 1,082,450 |
| City Court | 50,807 | 2,900 | 6,480 | - | - | 60,187 |
| Library | 277,651 | 80,050 | 31,975 | - | - | 389,676 |
| Airport | - | - | - | - | - | - |
| Public Works Adm. | - | - | - | - | - | - |
| Utility Billing | - | - | - | - | - | - |
| Sports & Recreation | 204,691 | 51,250 | 125,600 | - | - | 381,541 |
| Construction | 108,258 | 12,050 | 7,750 | - | - | 128,058 |
| Sanitation | - | - | - | - | - | - |
| Parks | 311,558 | 34,750 | 37,040 | - | - | 383,348 |
| Cemetery | 90,864 | 22,300 | 14,110 | - | - | 127,274 |
| Street | 739,112 | 172,500 | 89,700 | - | - | 1,001,312 |
| Water | - | - | - | - | - | - |
| Pollution Control | - | - | - | - | - | - |
| Building Maintenance | 419,806 | 46,350 | 23,460 | - | - | 489,616 |
| Motive Maintenance | 172,815 | 22,750 | 13,860 | - | - | 209,425 |
| Police Adm. | 144,373 | 5,775 | 44,410 | - | - | 194,558 |
| Dispatch | 205,793 | 2,500 | 9,340 | - | - | 217,633 |
| Traffic Patrol | 1,628,482 | 61,335 | 78,650 | - | - | 1,768,467 |
| Detectives | 272,413 | 3,210 | 10,559 | - | - | 286,182 |
| Jail | 76,039 | 7,150 | 1,500 | - | - | 84,689 |
| Animal Control | 175,914 | 16,140 | 16,425 | - | - | 208,479 |
| County E911 | 344,901 | 5,750 | 81,840 | 7,500 | - | 439,991 |
| Fire Adm. | 291,486 | 5,698 | 28,260 | - | - | 325,444 |
| Fire Operations | 1,228,308 | 45,920 | 37,660 | - | - | 1,311,888 |
| Civil Defense | 106,300 | 6,500 | 13,990 | - | - | 126,790 |
| Senior Citizen Center | 88,414 | 6,700 | 29,180 | - | - | 124,294 |
| Kid's Inc. | 124,501 | 3,200 | 29,500 | - | - | 157,201 |
| Museum | 105,932 | - | 9,060 | - | - | 114,992 |
| Hospital | - | - | - | - | - | - |
| TOTAL ESTIMATED USES | 8,510,656 | 727,278 | 2,392,891 | 17,500 | 66,199 | 11,714,524 |
| Reserve for Capital Improvements | - | - | - | - | - | - |
| Reserve for Other Improvements | - | - | - | - | - | - |
| Reserve for Other Restricted Purposes | - | - | - | - | - | - |
| Reserve for Specific Fund Purposes | - | - | - | - | - | - |
| Reserve for Emergencies and Shortfalls | - | - | - | - | - | 2,718,541 |
| TOTAL ESTIMATED USES | 8,510,656 | 727,278 | 2,392,891 | 17,500 | 66,199 | 14,433,065 |

**CITY OF WOODWARD
GENERAL FUND BUDGET REVENUE
FISCAL YEAR 2011-2012**

| ESTIMATED RESOURCES | Budget Current | Revenue YTD | Revenue Projected | Budget Proposed |
|---------------------------------------|---------------------------|------------------------|------------------------------|----------------------------|
| 2% Sales Tax | 5,344,393 | 3,848,628 | 5,772,654 | 6,349,919 |
| Use Tax | 420,000 | 410,839 | 616,228 | 677,851 |
| Franchise Tax | 990,162 | 487,224 | 730,799 | 803,879 |
| Cigarette Tax | 111,714 | 93,318 | 139,970 | 153,967 |
| Electrical Sales | 1,000 | 1,835 | 2,753 | 3,028 |
| Weed Abatement | 9,908 | 6,307 | 9,460 | 10,406 |
| County E911 | 413,198 | 286,044 | 429,045 | 439,991 |
| Licenses & Permits "City Clerk" | 4,000 | 740 | 1,110 | 1,221 |
| Licenses & Permits "Code Enforcement" | 38,942 | 25,747 | 38,619 | 42,481 |
| Beverage Tax | 114,738 | 75,877 | 113,810 | 125,191 |
| Violence Against Women Grant | - | - | - | - |
| Police "Security, Donations, Misc." | 2,377 | 2,286 | 3,430 | 3,772 |
| Police K-9 Unit | - | - | - | - |
| Motor Vehicle Tax | 88,046 | 56,118 | 84,173 | 92,590 |
| Gasoline Tax | 23,664 | 15,922 | 23,882 | 26,270 |
| Intergovernmental Grant Revenue | - | - | - | - |
| Cemetery 75% | 30,547 | 20,907 | 31,359 | 34,494 |
| Leases & Permits | 6,712 | 9,223 | 13,834 | 15,217 |
| Park | - | 256 | 384 | 422 |
| Crystal Beach Operations | 135,000 | 84,345 | 126,512 | 139,163 |
| Inventory Sales | - | - | - | - |
| Police Fines | 375,000 | 258,157 | 387,217 | 425,938 |
| Police Training & Assessment | 11,015 | 7,798 | 11,696 | 12,866 |
| Police Drug Seizures | 3,000 | - | - | 3,000 |
| Impound/Adoption Fee | 7,982 | 3,705 | 5,557 | 6,113 |
| Animal Drop-off/Disposal Fee | 6,845 | 5,591 | 8,386 | 9,225 |
| Juvenile Court Fines | 165 | 505 | 757 | 833 |
| Juvenile Court Cost | 1,457 | 1,825 | 2,737 | 3,011 |
| Library Fines | 7,106 | 5,109 | 7,663 | 8,429 |
| Library Copies | 7,478 | 3,887 | 5,830 | 6,413 |
| Library Non-Resident | 1,205 | 736 | 1,104 | 1,215 |
| Library Lost Items | 482 | 684 | 1,026 | 1,128 |
| Library Donations | 3 | 5 | 7 | 8 |
| Library Postage | 380 | 178 | 267 | 294 |
| Library Misc. | 11 | 74 | 111 | 123 |
| Library Short/Long | - | (2) | (3) | (3) |
| Interest | 136,292 | 68,157 | 102,231 | 112,454 |
| Bond Interest | - | - | - | - |
| Workers Comp Interest | - | - | - | - |
| Investment Income-T Bond | 2,266 | 1,408 | 2,111 | 2,322 |
| Misc. Revenue | 53,335 | 22,971 | 34,455 | 62,000 |
| WW County Salary Reimbursement | 36,000 | 21,000 | 31,498 | 50,000 |
| State Arts LGC Grant | - | - | - | - |
| Short/Over | 25 | 25 | 37 | 25 |
| Police K-9 Misc. | 1,654 | 1,598 | 2,397 | 2,637 |
| Youth at Risk Federal Grant | - | - | - | - |
| Civil Defense Emergency Mgm Grant | 18,970 | 13,163 | 19,743 | 21,717 |
| High School Officer | 29,028 | 14,981 | 22,471 | 85,783 |
| Walking Trail Donations | 500 | - | - | 500 |
| Fireworks Donations | 4,500 | 2,000 | 3,000 | 4,500 |
| Insurance Receipts | 75,000 | 71,276 | 106,909 | 50,000 |
| Kids. Inc., Utilities | 10,500 | 10,000 | 14,999 | 10,500 |
| Tourism Donations | - | - | - | - |
| Fire Department Donations | - | - | - | - |
| Transfer from WMA Operations | 1,400,000 | - | - | 1,349,105 |
| Transfer from WMA Sales Tax | - | - | - | - |
| Transfer from Hotel/Motel | 455,676 | 398,738 | 598,077 | 515,156 |
| Residual Equity | - | - | - | - |
| Transfer from Other Funds | - | 20,611 | 30,914 | 29,770 |
| TOTAL ESTIMATED RESOURCES | 10,380,276 | 6,359,797 | 9,539,218 | 11,694,924 |

CITY OF WOODWARD
SPECIAL REVENUE FUNDS BUDGET SUMMARY
FISCAL YEAR 2011-2012

| SPECIAL REVENUE FUNDS: | | | | | | | | | |
|---|---------------------------|------------------------------|-----------------|-----------|---------|---------------|----------------|------------|--|
| ESTIMATED RESOURCES | | | | | | | | | |
| HOTEL/MOTEL TAX | LIMITED PURPOSE SALES TAX | RESTRICTED REVENUE SALES TAX | CAPITAL PROJECT | GRANTS | AIRPORT | CEMETERY CARE | PERPETUAL CARE | TOTALS | |
| 600,394 | 3,174,960 | 1,587,480 | - | - | - | - | - | 5,362,833 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | 1,000,000 | 1,169,361 | - | - | - | 2,169,361 | |
| - | - | - | - | - | 457,103 | - | - | 467,473 | |
| - | - | - | - | - | - | - | - | - | |
| 1,186 | 36,670 | 57,038 | - | - | 67 | 2,949 | 250 | 98,160 | |
| - | - | - | - | - | - | - | - | - | |
| 42,209 | - | - | - | - | 537 | - | - | 42,746 | |
| - | - | - | - | - | 61,199 | - | - | 335,129 | |
| 643,788 | 3,211,630 | 1,644,517 | 1,000,000 | 273,930 | 518,906 | 13,319 | 250 | 8,475,702 | |
| | | | | 1,443,291 | | | | | |
| OTHER RESOURCES | | | | | | | | | |
| - | - | - | 5,340,943 | - | - | - | - | 5,340,943 | |
| - | 1,685,534 | 1,505,727 | - | - | - | - | 12,896 | 3,204,157 | |
| - | - | - | - | - | - | 133,557 | - | 133,557 | |
| 643,788 | 4,897,164 | 3,150,244 | 6,340,943 | 1,443,291 | 518,906 | 146,876 | 13,146 | 17,154,359 | |
| ESTIMATED USES | | | | | | | | | |
| - | - | - | - | - | 132,156 | - | - | 132,156 | |
| - | - | - | - | - | 336,300 | - | - | 336,300 | |
| - | - | - | - | - | 50,450 | - | - | 50,450 | |
| - | - | 1,467,725 | 6,340,943 | 1,413,521 | - | 99,954 | 250 | 9,322,393 | |
| 515,156 | 3,593,882 | 268,930 | - | 29,770 | - | - | - | 813,856 | |
| 515,156 | 3,593,882 | 1,736,655 | 6,340,943 | 1,443,291 | 518,906 | 99,954 | 250 | 14,249,038 | |
| RESERVE FOR CAPITAL IMPROVEMENTS | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 128,632 | 1,303,282 | 1,413,589 | - | - | - | 46,922 | 12,896 | 2,905,321 | |
| - | - | - | - | - | 0 | - | - | 0 | |
| 643,788 | 4,897,164 | 3,150,244 | 6,340,943 | 1,443,291 | 518,906 | 146,876 | 13,146 | 17,154,359 | |
| TOTAL ESTIMATED USES | | | | | | | | | |

**CITY OF WOODWARD
HOTEL MOTEL FUND
FISCAL YEAR 2011-2012**

ESTIMATED RESOURCES

REVENUES

| | |
|----------------------------|---------|
| Taxes | 600,394 |
| Licenses & Permits | - |
| Intergovernmental | - |
| Charges for Services | - |
| Fines & Forfeitures | - |
| Interest | 1,186 |
| Rental/Lease | - |
| Miscellaneous | 42,209 |
| Operating Transfers | - |
| Subtotal - Revenues | 643,788 |

OTHER RESOURCES

| | |
|----------------------------------|---------|
| Debt/Loan Proceeds | |
| Restricted Prior Year Reserves | |
| Unrestricted Prior Year Reserves | - |
| TOTAL ESTIMATED RESOURCES | 643,788 |

ESTIMATED USES

| | |
|-----------------------------|---------|
| Personnel Services | - |
| Materials & Supplies | - |
| Other Charges & Services | - |
| Capital Outlay | - |
| Transfers | 515,156 |
| TOTAL ESTIMATED COST | 515,156 |

OTHER USES

| | |
|--|---------|
| Reserve for Capital Improvements | - |
| Reserve for Other Improvements | - |
| Reserve for Other Restricted Purposes | - |
| Reserve for Specific Fund Purposes | 128,632 |
| Reserve for Emergencies and Shortfalls | - |
| TOTAL ESTIMATED USES | 643,788 |



CITY OF WOODWARD
WMA LIMITED PURPOSE SALES TAX FUND
BUDGET SUMMARY
FISCAL YEAR 2011-2012

| ESTIMATED RESOURCES | Prior Year Actual | Current Budget | Current Projection | Proposed Budget |
|----------------------------------|----------------------|-------------------|-----------------------|--------------------|
| Taxes | 2,554,194 | 2,672,196 | 2,886,327 | 3,174,960 |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Interest | 57,622 | 71,617 | 35,464 | 36,670 |
| Rental/Lease | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Operating Transfers | 2,204,178 | 974,821 | 1,017,791 | - |
| Subtotal - Revenues | 4,815,994 | 3,718,634 | 3,939,582 | 3,211,630 |
| OTHER RESOURCES | | | | |
| Debt/Loan Proceeds | - | - | - | - |
| Restricted Prior Year Reserves | - | 2,049,586 | 1,981,484 | 1,685,534 |
| Unrestricted Prior Year Reserves | - | - | - | - |
| TOTAL ESTIMATED RESOURCES | 4,815,994 | 5,768,220 | 5,921,066 | 4,897,164 |

| ESTIMATED USES | Prior Year Actual | Current Budget | Current Projection | Proposed Budget |
|-----------------------------|----------------------|-------------------|-----------------------|--------------------|
| Non Departmental | - | - | - | - |
| City Commission | - | - | - | - |
| City Manager | - | - | - | - |
| City Attorney | - | - | - | - |
| Municipal Judge | - | - | - | - |
| City Treasurer | - | - | - | - |
| Code Enforcement | - | - | - | - |
| Information Technology | - | - | - | - |
| Tourism | - | - | - | - |
| City Clerk | - | - | - | - |
| City Finance | - | - | - | - |
| City @ Large | - | - | - | - |
| City Court | - | - | - | - |
| Library | - | - | - | - |
| Airport | - | - | - | - |
| Public Works Adm. | - | - | - | - |
| Utility Billing | - | - | - | - |
| Sports & Recreation | - | - | - | - |
| Construction | - | - | - | - |
| Sanitation | - | - | - | - |
| Parks | 2,310,384 | - | - | - |
| Cemetery | - | - | - | - |
| Streets | 279,220 | - | - | - |
| Water | - | - | - | - |
| Pollution Control | - | - | - | - |
| Building Maintenance | - | - | - | - |
| Motive Maintenance | - | - | - | - |
| Police Adm. | - | - | - | - |
| Dispatch | - | - | - | - |
| Traffic Patrol | - | - | - | - |
| Detectives | - | - | - | - |
| Jail | - | - | - | - |
| Animal Control | - | - | - | - |
| County E911 | - | - | - | - |
| Fire Adm. | - | - | - | - |
| Fire Operations | - | - | - | - |
| Civil Defense | - | - | - | - |
| Senior Citizen Center | - | - | - | - |
| Kid's Inc. | - | - | - | - |
| Museum | - | - | - | - |
| Hospital | - | - | - | - |
| Transfer to Debt Service | 2,977,955 | 3,353,502 | 3,038,424 | 3,593,882 |
| Operating Transfers | - | - | - | - |
| TOTAL ESTIMATED COST | 5,567,559 | 3,353,502 | 3,038,424 | 3,593,882 |

| OTHER USES | | | | |
|--|------------------|------------------|------------------|------------------|
| Reserve for Capital Improvements | - | 974,821 | 974,821 | - |
| Reserve for Other Improvements | - | - | - | - |
| Reserve for Other Restricted Purposes | - | - | - | - |
| Reserve for Specific Fund Purposes | - | 1,439,897 | 1,907,822 | 1,303,282 |
| Reserve for Emergencies and Shortfalls | - | - | - | - |
| TOTAL ESTIMATED USES | 5,567,559 | 5,768,220 | 5,921,067 | 4,897,164 |

**CITY OF WOODWARD
RESTRICTED SALES TAX FUND
BUDGET SUMMARY
FISCAL YEAR 2011-2012**

| ESTIMATED RESOURCES | Prior Year Actual | Current Budget | Current Projection | Proposed Budget |
|----------------------------------|----------------------|-------------------|-----------------------|--------------------|
| Taxes | 1,277,009 | 1,336,097 | 1,443,163 | 1,587,480 |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Interest | 45,164 | - | 51,852 | 57,038 |
| Rental/Lease | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Operating Transfers | - | - | - | - |
| Subtotal - Revenues | <u>1,322,173</u> | <u>1,336,097</u> | <u>1,495,016</u> | <u>1,644,517</u> |
| OTHER RESOURCES | | | | |
| Debt/Loan Proceeds | - | - | - | - |
| Restricted Prior Year Reserves | - | 1,560,826 | 640,425 | 1,505,727 |
| Unrestricted Prior Year Reserves | - | - | - | - |
| TOTAL ESTIMATED RESOURCES | <u>1,322,173</u> | <u>2,896,923</u> | <u>2,135,441</u> | <u>3,150,244</u> |

| ESTIMATED USES | Prior Year Actual | Current Budget | Current Projection | Proposed Budget |
|-----------------------------|----------------------|-------------------|-----------------------|--------------------|
| Non Departmental | - | - | - | - |
| City Commission | - | - | - | - |
| City Manager | 7,308 | - | - | - |
| City Attorney | - | - | - | - |
| Municipal Judge | - | - | - | - |
| City Treasurer | - | - | - | - |
| Code Enforcement | 25,708 | 12,400 | 12,400 | 33,300 |
| Information Technology | 14,048 | 32,332 | 32,332 | 88,785 |
| Tourism | - | - | - | - |
| City Clerk | 1,692 | - | - | - |
| City Finance | - | 6,200 | 6,200 | 54,400 |
| City @ Large | 61,922 | - | - | 19,920 |
| City Court | - | - | - | - |
| Library | 6,189 | 7,500 | 7,500 | - |
| Airport | 30,364 | 2,500 | 2,500 | 2,500 |
| Public Works Adm. | - | - | - | - |
| Utility Billing | - | - | - | - |
| Sports & Recreation | 28,465 | 15,683 | 15,683 | 38,700 |
| Construction | - | - | - | - |
| Sanitation | - | - | - | - |
| Parks | 153,956 | 32,700 | 32,700 | 34,900 |
| Cemetery | - | - | - | - |
| Street | 14,090 | 645,200 | 645,200 | 860,400 |
| Water | 250,186 | 25,000 | 25,000 | - |
| Pollution Control | - | 37,205 | 37,205 | - |
| Building Maintenance | 25,106 | 170,500 | 170,500 | 123,000 |
| Motive Maintenance | 7,746 | - | - | - |
| Police Adm. | 1,322 | - | - | - |
| Dispatch | - | 1,000 | 1,000 | - |
| Traffic Patrol | 68,300 | 120,300 | 120,300 | 88,220 |
| Detectives | - | 3,000 | 3,000 | 3,000 |
| Jail | - | - | - | - |
| Animal Control | - | 15,000 | 15,000 | - |
| County E911 | - | - | - | - |
| Fire Adm. | 1,052 | 12,550 | 12,550 | 6,500 |
| Fire Operations | 20,417 | 864,968 | 864,968 | 103,200 |
| Civil Defense | 2,544 | - | - | - |
| Senior Citizen Center | - | 10,000 | 10,000 | 5,100 |
| Kid's Inc. | 24,380 | 10,600 | 10,600 | 5,800 |
| Museum | - | 10,803 | 10,803 | - |
| Hospital | - | 100,000 | 100,000 | - |
| Transfer to Debt Service | - | - | - | - |
| Operating Transfers | - | 298,539 | - | 268,930 |
| TOTAL ESTIMATED COST | <u>744,795</u> | <u>2,135,441</u> | <u>2,135,441</u> | <u>1,736,655</u> |

| OTHER USES | | | | |
|--|----------------|------------------|------------------|------------------|
| Reserve for Capital Improvements | - | - | - | - |
| Reserve for Other Improvements | - | - | - | - |
| Reserve for Other Restricted Purposes | - | - | - | - |
| Reserve for Specific Fund Purposes | - | 761,482 | - | 1,413,589 |
| Reserve for Emergencies and Shortfalls | - | - | - | - |
| TOTAL ESTIMATED USES | <u>744,795</u> | <u>2,896,923</u> | <u>2,135,441</u> | <u>3,150,244</u> |

**CITY OF WOODWARD
GRANT FUND
BUDGET SUMMARY
FISCAL YEAR 2011-2012**

ESTIMATED RESOURCES

| | |
|---|------------------|
| Taxes | |
| Licenses & Permits | |
| Intergovernmental | |
| <i>HPP177E079HP - Streetscape Federal</i> | 834,300 |
| <i>STP177E070EH- Streetscape State</i> | 241,411 |
| <i>ODOT - 'Tree Grant</i> | - |
| <i>County - Emergency Mgmt.</i> | 72,000 |
| <i>State - Emergency Mgmt.</i> | - |
| <i>Federal - Emergency Mgmt.</i> | - |
| <i>OAC - Arts Grant</i> | 5,000 |
| <i>State Aid - Library</i> | 16,650 |
| <i>AIP 34001080062009</i> | - |
| <i>AIP 34001080072010</i> | - |
| <i>AIP 08</i> | - |
| Charges for Services | - |
| Fines & Forfeitures | - |
| Interest | - |
| Rental/Lease | - |
| Miscellaneous | - |
| Operating Transfers | 273,930 |
| <i>Subtotal - Revenues</i> | 1,443,291 |
| OTHER RESOURCES | |
| Debt/Loan Proceeds | - |
| Restricted Prior Year Reserves | - |
| Unrestricted Prior Year Reserves | - |
| TOTAL ESTIMATED RESOURCES | 1,443,291 |

ESTIMATED USES

| | |
|---|------------------|
| <i>HPP177E079HP - Streetscape Federal</i> | 1,042,876 |
| <i>STP177E070EH- Streetscape State</i> | 301,765 |
| <i>ODOT - 'Tree Grant</i> | - |
| <i>County - Emergency Mgmt.</i> | 42,230 |
| <i>State - Emergency Mgmt.</i> | - |
| <i>Federal - Emergency Mgmt.</i> | - |
| <i>OAC - Arts Grant</i> | 10,000 |
| <i>State Aid - Library</i> | 16,650 |
| <i>AIP 34001080062009</i> | - |
| <i>AIP 34001080072010</i> | - |
| <i>AIP 08</i> | - |
| Transfers | 29,770 |
| TOTAL ESTIMATED COST | 1,443,291 |
| OTHER USES | |
| Reserve for Capital Improvements | - |
| Reserve for Other Improvements | - |
| Reserve for Other Restricted Purposes | - |
| Reserve for Specific Fund Purposes | - |
| Reserve for Emergencies and Shortfalls | - |
| TOTAL ESTIMATED USES | 1,443,291 |

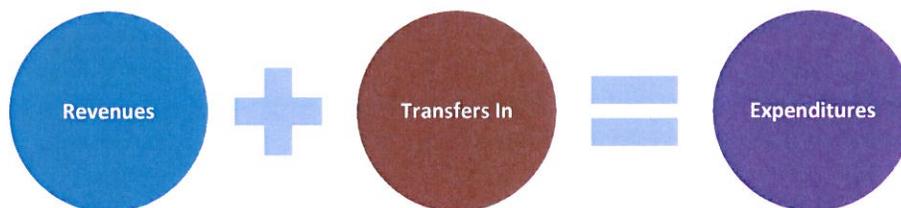
**CITY OF WOODWARD
WOODWARD MUNICIPAL AIRPORT
FISCAL YEAR 2011-2012**

ESTIMATED RESOURCES

| REVENUES | Prior Year Actual | Current Budget | Current Projection | Proposed Budget |
|----------------------------------|----------------------|-------------------|-----------------------|--------------------|
| Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | 379,146 | 439,425 | 391,726 | 457,103 |
| Fines & Forfeitures | - | - | - | - |
| Interest | 703 | 1,030 | 61 | 67 |
| Rental/Lease | - | - | - | - |
| Miscellaneous | - | 93 | 488 | 537 |
| Operating Transfers | 19,000 | 65,016 | 74,996 | 61,199 |
| Subtotal - Revenues | 398,849 | 505,564 | 467,271 | 518,906 |
| OTHER RESOURCES | | | | |
| Debt/Loan Proceeds | - | - | - | - |
| Restricted Prior Year Reserves | 62,600 | - | - | - |
| Unrestricted Prior Year Reserves | - | - | - | - |
| TOTAL ESTIMATED RESOURCES | 461,449 | 505,564 | 467,271 | 518,906 |

| ESTIMATED USES | Prior Year Actual | Current Budget | Current Projection | Proposed Budget |
|-----------------------------|----------------------|-------------------|-----------------------|--------------------|
| Personnel Services | 114,102 | 118,942 | 116,276 | 132,156 |
| Materials & Supplies | 308,885 | 335,300 | 284,929 | 336,300 |
| Other Charges & Services | 41,995 | 47,950 | 51,513 | 50,450 |
| Capital Outlay | - | - | - | - |
| Transfers | - | - | - | - |
| TOTAL ESTIMATED COST | 464,982 | 502,192 | 452,718 | 518,906 |

| | | | | |
|--|----------------|----------------|----------------|----------------|
| OTHER USES | | | | |
| Reserve for Capital Improvements | - | - | - | - |
| Reserve for Other Improvements | - | - | - | - |
| Reserve for Other Restricted Purposes | - | - | - | - |
| Reserve for Specific Fund Purposes | - | - | - | - |
| Reserve for Emergencies and Shortfalls | - | 3,372 | 14,553 | 0 |
| TOTAL ESTIMATED USES | 464,982 | 505,564 | 467,271 | 518,906 |



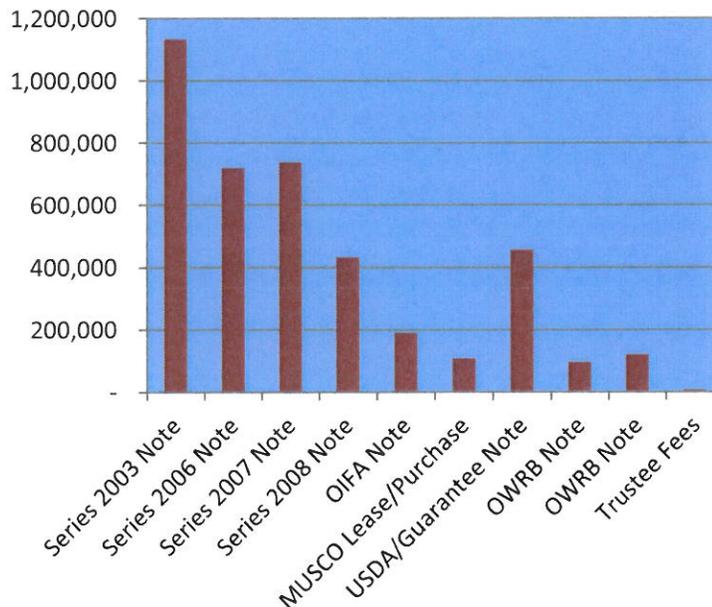
**CITY OF WOODWARD
DEBT SERVICE FUND
FISCAL YEAR 2011-2012**

ESTIMATED RESOURCES

| | | |
|----------------------------------|--|-------------------------|
| Transfers In | | |
| General Fund | | - |
| Limited Purpose Fund | | 3,593,882 |
| Restricted Revenue Fund | | - |
| Enterprise Fund | | 403,544 |
| Interest | | - |
| Miscellaneous | | - |
| TOTAL ESTIMATED RESOURCES | | <u><u>3,997,426</u></u> |

ESTIMATED USES

| | | |
|-----------------------------|---------------------|-------------------------|
| Series 2003 Note | "Hospital" | 1,133,753 |
| Series 2006 Note | "Park" | 719,566 |
| Series 2007 Note | "Park" | 738,021 |
| Series 2008 Note | "Park" | 432,608 |
| OIFA Note | "Deepwater" | 189,894 |
| MUSCO Lease/Purchase | "Park Lighting" | 107,396 |
| USDA/Guarantee Note | "Conference Center" | 456,039 |
| OWRB Note | "Sanitation Line" | 94,452 |
| OWRB Note | "South Water Field" | 119,198 |
| Trustee Fees | | 6,500 |
| TOTAL ESTIMATED USES | | <u><u>3,997,426</u></u> |

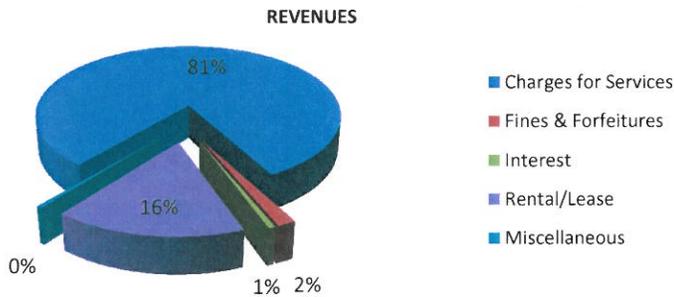


**CITY OF WOODWARD
ENTERPRISE FUND BUDGET SUMMARY
FISCAL YEAR 2011-2012**

ESTIMATED RESOURCES

REVENUES

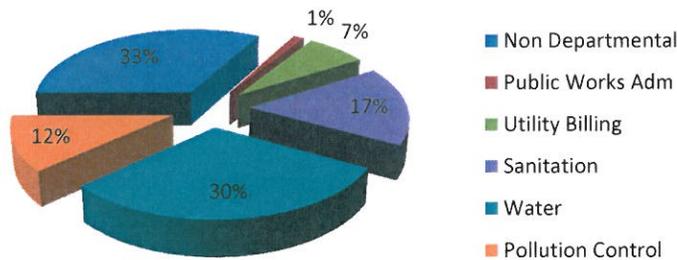
| | | |
|----------------------------------|--|------------------|
| Taxes | | - |
| Licenses & Permits | | - |
| Intergovernmental | | 46,976 |
| Charges for Services | | 4,960,764 |
| Fines & Forfeitures | | 99,087 |
| Interest | | 36,856 |
| Rental/Lease | | 998,924 |
| Miscellaneous | | 28,952 |
| Operating Transfers | | - |
| Subtotal - Revenues | | 6,171,560 |
| OTHER RESOURCES | | |
| Debt/Loan Proceeds | | - |
| Restricted Prior Year Reserves | | - |
| Unrestricted Prior Year Reserves | | 2,005,833 |
| TOTAL ESTIMATED RESOURCES | | 8,177,393 |



ESTIMATED USES

| | PERSONNEL SERVICES | MATERIALS & SUPPLIES | OTHER SERVICES & CHARGES | CAPITAL OUTLAY | OPERATING TRANSFERS | DEBT SERVICE | |
|--|-----------------------|-------------------------|-----------------------------------|-------------------|------------------------|-----------------|------------------|
| Non Departmental | - | - | 279,280 | 100,000 | 1,349,105 | 403,544 | 2,131,929 |
| Public Works Adm | 48,827 | 2,650 | 29,160 | - | - | - | 80,637 |
| Utility Billing | 355,866 | 14,050 | 59,750 | 30,000 | - | - | 459,666 |
| Sanitation | 675,875 | 48,445 | 235,310 | 125,000 | - | - | 1,084,630 |
| Water | 627,885 | 116,425 | 1,163,990 | 63,000 | - | - | 1,971,300 |
| Pollution Control | 422,689 | 45,000 | 232,690 | 53,000 | - | - | 753,379 |
| TOTAL ESTIMATED COST | 2,131,142 | 226,570 | 2,000,180 | 371,000 | 1,349,105 | 403,544 | 6,481,541 |
| OTHER USES | | | | | | | |
| Reserve for Capital Improvements | - | - | - | - | - | - | - |
| Reserve for Other Improvements | - | - | - | - | - | - | - |
| Reserve for Other Restricted Purposes | - | - | - | - | - | - | - |
| Reserve for Specific Fund Purposes | - | - | - | - | - | - | - |
| Reserve for Emergencies and Shortfalls | - | - | - | - | - | - | 1,695,852 |
| TOTAL ESTIMATED USES | 2,131,142 | 226,570 | 2,000,180 | 371,000 | 1,349,105 | 403,544 | 8,177,393 |

ESTIMATED USES



CITY OF WOODWARD
CEMETERY CARE FUND
BUDGET SUMMARY
FISCAL YEAR 2011-2012

ESTIMATED RESOURCES

| | |
|----------------------------|---------------|
| Taxes | - |
| Licenses & Permits | - |
| Intergovernmental | - |
| Charges for Services | 10,370 |
| Fines & Forfeitures | - |
| Interest | 2,949 |
| Rental/Lease | - |
| Miscellaneous | - |
| Operating Transfers | - |
| Subtotal - Revenues | <u>13,319</u> |

OTHER RESOURCES

| | |
|----------------------------------|-----------------------|
| Debt/Loan Proceeds | - |
| Restricted Prior Year Reserves | - |
| Unrestricted Prior Year Reserves | 133,557 |
| TOTAL ESTIMATED RESOURCES | <u><u>146,876</u></u> |

ESTIMATED USES

| | |
|-----------------------------|---------------|
| Cemetery | - |
| Capital Outlay | 99,954 |
| Transfers | - |
| TOTAL ESTIMATED COST | <u>99,954</u> |

OTHER USES

| | |
|--|-----------------------|
| Reserve for Capital Improvements | - |
| Reserve for Other Improvements | - |
| Reserve for Other Restricted Purposes | - |
| Reserve for Specific Fund Purposes | 46,922 |
| Reserve for Emergencies and Shortfalls | - |
| TOTAL ESTIMATED USES | <u><u>146,876</u></u> |

CITY OF WOODWARD
 PERPETUAL CARE FUND
 BUDGET SUMMARY
 FISCAL YEAR 2011-2012

ESTIMATED RESOURCES

| | |
|----------------------------------|--------|
| Taxes | - |
| Licenses & Permits | - |
| Intergovernmental | - |
| Charges for Services | - |
| Fines & Forfeitures | - |
| Interest | 250 |
| Rental/Lease | - |
| Miscellaneous | - |
| Operating Transfers | - |
| Subtotal - Revenues | 250 |
| OTHER RESOURCES | |
| Debt/Loan Proceeds | - |
| Restricted Prior Year Reserves | 12,896 |
| Unrestricted Prior Year Reserves | - |
| TOTAL ESTIMATED RESOURCES | 13,146 |

ESTIMATED USES

| | |
|--|--------|
| Cemetery | - |
| Capital Outlay | 250 |
| Transfers | - |
| TOTAL ESTIMATED COST | 250 |
| OTHER USES | |
| Reserve for Capital Improvements | - |
| Reserve for Other Improvements | - |
| Reserve for Other Restricted Purposes | - |
| Reserve for Specific Fund Purposes | 12,896 |
| Reserve for Emergencies and Shortfalls | - |
| TOTAL ESTIMATED USES | 13,146 |

CITY OF WOODWARD
 CAPITAL PROJECT FUND
 BUDGET SUMMARY
 FISCAL YEAR 2011-2012

ESTIMATED RESOURCES

| | |
|--|-----------|
| Taxes | - |
| Licenses & Permits | - |
| Intergovernmental | - |
| <i>EDA Grant - Conference Center</i> | 1,000,000 |
| Charges for Services | - |
| Fines & Forfeitures | - |
| Interest | - |
| Rental/Lease | - |
| Miscellaneous | - |
| Operating Transfers | - |
| <i>Subtotal - Revenues</i> | 1,000,000 |
| OTHER RESOURCES | |
| Debt/Loan Proceeds | - |
| <i>USDA, SEB, CDBG - Conference Center</i> | 4,132,794 |
| <i>Series '06, '07, '08 - Crystal Beach Park</i> | 1,208,149 |
| Restricted Prior Year Reserves | - |
| Unrestricted Prior Year Reserves | - |
| TOTAL ESTIMATED RESOURCES | 6,340,943 |

ESTIMATED USES

| | |
|---------------------------------------|-----------|
| Non Departmental | - |
| City @ Large | - |
| <i>Conference Center</i> | 5,132,794 |
| <i>StreetScape (Under Grant Fund)</i> | - |
| Parks | - |
| <i>Crystal Beach Park</i> | 1,208,149 |
| Pollution Control | - |
| <i>Sanitary Sewer</i> | - |
| Transfers | - |
| TOTAL ESTIMATED COST | 6,340,943 |

OTHER USES

| | |
|--|-----------|
| Reserve for Capital Improvements | - |
| Reserve for Other Improvements | - |
| Reserve for Other Restricted Purposes | - |
| Reserve for Specific Fund Purposes | - |
| Reserve for Emergencies and Shortfalls | - |
| TOTAL ESTIMATED USES | 6,340,943 |

