

CITY OF WOODWARD

AND

WOODWARD MUNICIPAL AUTHORITY



***FY 2010- 2011
Budget***

MAYOR
BILL FANNING

**WARD 1
COMMISSIONER**
ROSCOE HILL

**WARD 2
COMMISSIONER**
GARY GOETZINGER

**AT LARGE
COMMISSIONER**
STEVE BOGDAHN

**WARD 4
COMMISSIONER**
MICHELLE WILLIAMSON

CITY MANAGER
ALAN RIFFEL

**CITY OF WOODWARD
FY 2010-2011
ANNUAL BUDGET**

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CITY OF WOODWARD

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Budget Message

CITY OF WOODWARD

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



June 1, 2010

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

Budget Message FY 2010-11

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 was drastically impacted by significant downturns in sales and use tax receipts during the current fiscal year. The fact that local governments in Oklahoma are substantially reliant on sales tax revenues has forced us to emphasize the current trends in those income components as we have formulated this budget.

Undoubtedly, the economic plunge impacting the rest of the nation has reached all parts of Oklahoma. Many state communities have implemented cost-cutting measures, such as layoffs and furloughs, which have resulted in diminished services in those cities and towns. Once again the state legislature struggled to construct a budget this year, with many programs, such as meals for our senior citizens, adversely affected.

Because this community experienced strong fiscal growth over the past several years, and reserves were built during those times, Woodward was positioned to work through the more difficult times as they occurred. The past year's reality of declining sales tax revenue has emphasized to management that conservative predictions must be utilized. Yet, considering the effects of the current economic recession, with recent trends indicating a slight rebound, a practical budgetary forecast of a 5% increase in tax revenues is presented for the coming year. Service deliveries for our citizens have been maintained in the difficult economy, and we are again determined to continue to provide these at consistent levels as in the past.

For the second consecutive year, no cost of living wage adjustment is proposed for general employees. In step with that budget restriction, no salary increases are provided for the collective bargaining units either. For all of these employees to shoulder the burden of increasing costs, while not receiving wage adjustments, is a strong indicator of their dedication to this community.

As projects within the Crystal Beach Park Master Plan continue construction, the major costs of the capital improvement appropriations described in this budget again correspond with these projects. Additionally, capital costs associated with the necessary water field expansion, as well as the proposed conference center construction, are included in these documents. These projects demonstrate that capital improvements will continue to address Woodward's in spite of a recessive economy.

Certain staffing adjustments are recommended herein that include the discontinuance of the Public Works Director position. This is accomplished through the attrition of the previous Director's retirement, and department supervisors accepting those responsibilities. Additionally, the Construction Department staff of two employees is being absorbed into other areas that have current open positions, since that department has also experienced staff attrition.

Rate adjustments are necessary and proposed in this budget due to the automatic increment of the CPI modifier on all utilities. Also, landfill charges paid by the City will increase 9% during the year, plus a debt service factor of \$1.65 is applied to all customers for the expansion of our water production and distribution systems. It should be noted that these are basic impacts needed to be shared by all consumers, and that no increases were imposed a year ago.

All department supervisors had a substantial contribution in the development of this budget. 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,

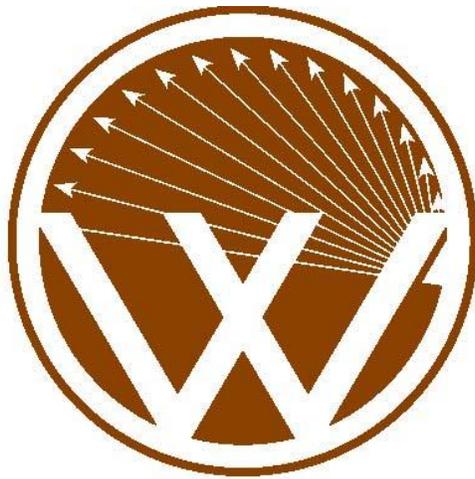
A handwritten signature in black ink, appearing to read "Alan Riffel", written in a cursive style.

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.

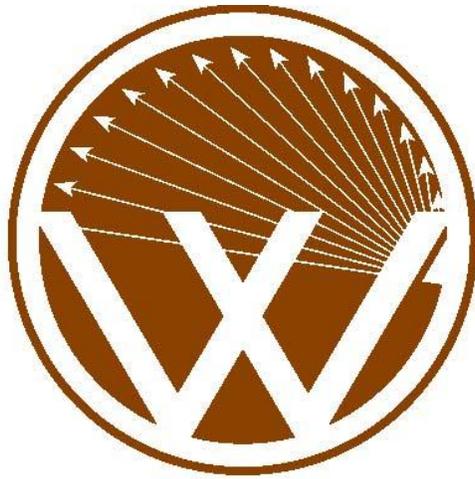
Fifth: Compute the levy necessary to raise an amount of money equal to the remainder thus ascertained, based upon the total assessed valuation of the county or subdivision thereof, taking into consideration any deduction which must be made because of the exemption of homesteads as required by Section 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. 2010-10

A RESOLUTION APPROVING THE BUDGET FOR THE WOODWARD MUNICIPAL AUTHORITY OF WOODWARD, OKLAHOMA FOR THE FISCAL YEAR 2010-2011

WHEREAS, The City Commission of the City of Woodward, Oklahoma has adopted the budget for the Fiscal Year 2010-2011; 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 2010-2011 WMA Budget on the 7th day of June, 2010 as presented in the attached budget document.

Bill Fanning, Mayor

ATTEST:

Catherine Coleman, City Clerk

RESOLUTION NO. 2010-9

**A RESOLUTION APPROVING THE BUDGET FOR THE CITY OF
WOODWARD, OKLAHOMA FOR THE FISCAL YEAR 2010-2011**

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 2010-2011 Budget on the 7th
day of June, 2010 as presented in the attached budget document.

Bill Fanning, Mayor

ATTEST:

Catherine Coleman, City Clerk

CITY OF WOODWARD

AND

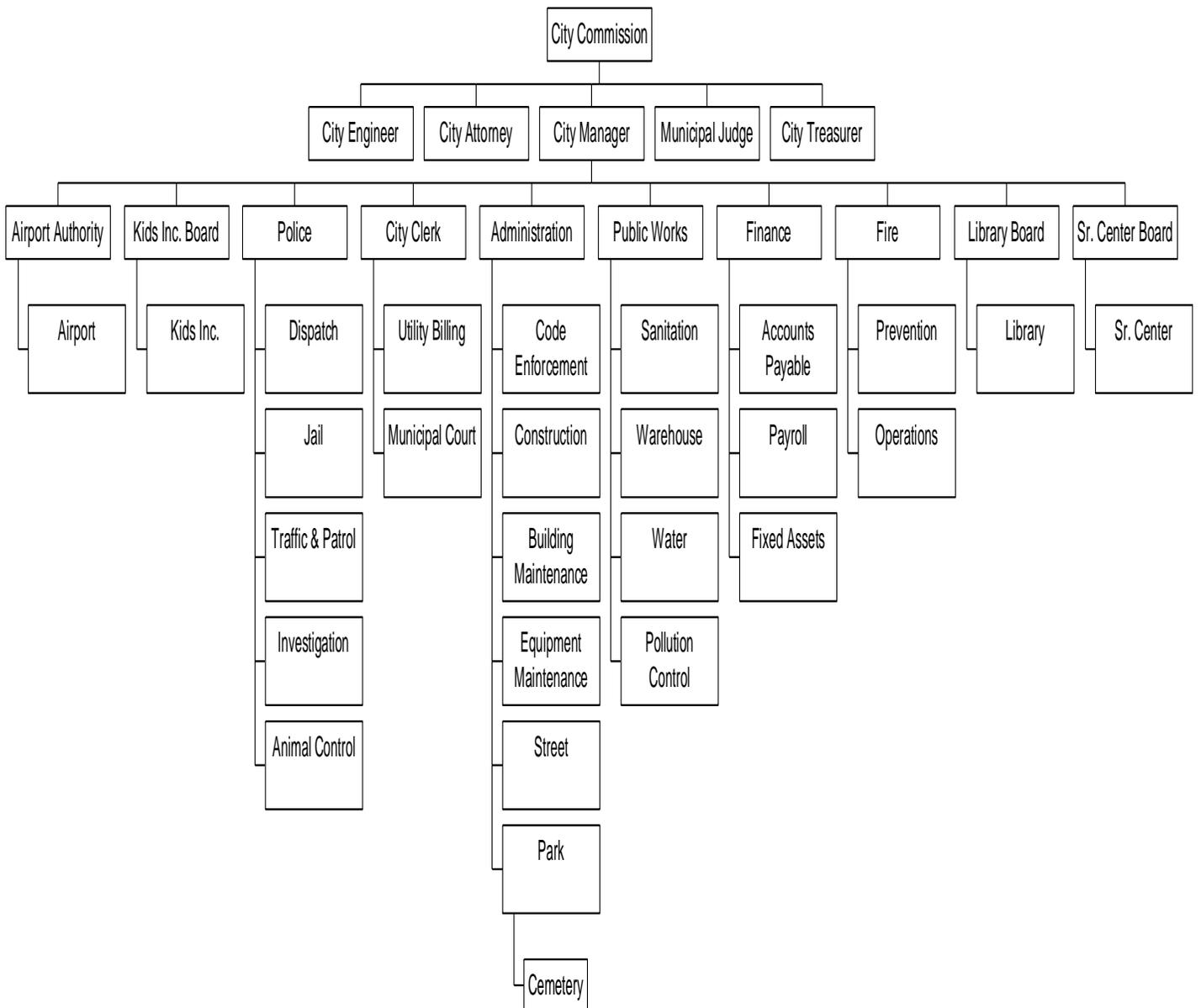
WOODWARD MUNICIPAL AUTHORITY



Organizational Chart

CITY OF WOODWARD

Organizational Chart



CITY OF WOODWARD
AND
WOODWARD MUNICIPAL AUTHORITY



FY 2010 – 2011
Proposed Budget Summary

**CITY OF WOODWARD
BUDGET SUMMARY - ALL FUNDS
FISCAL YEAR 2010-2011**

ALL BUDGETED FUNDS	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUND (WMA)	TOTALS
ESTIMATED RESOURCES				
Taxes	7,290,375	4,447,789	-	11,738,164
Licenses & Permits	42,942	-	-	42,942
Intergovernmental	228,825	2,731,827	56,640	3,017,292
Charges for Services	172,259	449,025	4,528,623	5,149,907
Fines Forfeitures	422,128	-	96,503	518,630
Interest	138,558	75,648	28,000	242,206
Non-Operating	-	3,400	992,924	996,324
Miscellaneous	226,178	593	16,504	243,275
Operating Transfers In	1,830,094	1,368,999	-	3,199,093
Subtotal - Revenues	10,351,359	9,077,281	5,719,193	25,147,833
OTHER RESOURCES				
Debt/Loan Proceeds	-	11,844,146	301,616	12,145,762
Restricted Prior Year Reserves	-	3,623,867	-	3,623,867
Unrestricted Prior Year Reserves	3,540,060	155,974	587,632	4,283,666
TOTAL ESTIMATED RESOURCES	13,891,419	24,701,268	6,608,441	45,201,128
ESTIMATED USES				
Non Departmental / Capital Projects	-	15,489,828	279,280	15,769,108
City Commission	41,167	-	-	41,167
City Manager	345,103	-	-	345,103
City Attorney	75,000	-	-	75,000
Municipal Judge	36,000	-	-	36,000
City Treasurer	40,456	-	-	40,456
Code Enforcement	213,387	12,400	-	225,787
Information Technology	108,272	32,332	-	140,604
Tourism	430,094	-	-	430,094
City Clerk	216,564	-	-	216,564
City Finance	296,316	6,200	-	302,516
City @ Large	858,050	-	-	858,050
City Court	58,322	-	-	58,322
Library	351,052	7,500	-	358,552
Airport	-	2,500	-	2,500
Public Works Adm.	-	-	85,061	85,061
Utility Billing	-	-	411,521	411,521
Sports & Recreation	367,284	15,683	-	382,967
Construction	117,262	-	-	117,262
Sanitation	-	-	863,047	863,047
Parks	351,378	32,700	-	384,078
Cemetery	109,482	-	-	109,482
Street	854,118	645,200	-	1,499,318
Water	-	25,000	1,717,763	1,742,763
Pollution Control	-	37,205	654,217	691,422
Building Maintenance	366,922	170,500	-	537,422
Motive Maintenance	185,001	-	-	185,001
Police Adm.	184,538	-	-	184,538
Dispatch	199,362	1,000	-	200,362
Traffic Patrol	1,595,671	120,300	-	1,715,971
Detectives	264,023	3,000	-	267,023
Jail	88,569	-	-	88,569
Animal Control	194,243	15,000	-	209,243
County E911	413,198	-	-	413,198
Fire Adm.	304,774	12,550	-	317,324
Fire Operations	1,277,693	255,015	-	1,532,708
Civil Defense	179,488	-	-	179,488
Senior Citizen Center	118,491	10,000	-	128,491
Kid's Inc.	144,785	10,600	-	155,385
Museum	107,707	10,803	-	118,510
Hospital	-	100,000	-	100,000
Debt Service	-	3,353,502	647,207	4,000,709
Operating Transfers	95,639	728,633	1,400,000	2,224,272
TOTAL ESTIMATED COST	10,589,410	21,097,450	6,058,095	37,744,956
OTHER USES				
Reserve for Capital Improvements	-	974,821	-	974,821
Reserve for Other Improvements	-	-	-	-
Reserve for Other Restricted Purposes	-	13,455	-	13,455
Reserve for Specific Fund Purposes	-	13,197	-	13,197
Reserve for Emergencies and Shortfalls	3,302,009	2,602,344	550,346	6,454,699
TOTAL ESTIMATED USES	13,891,419	24,701,268	6,608,441	45,201,128

PUBLIC NOTICE OF PROPOSED BUDGET HEARING

A public hearing on the FY 010-011 City of Woodward Budget will be held at 7:00 pm on June 7, 2010 at the Woodward City Hall for the purpose of discussing and developing the City budget for the fiscal year beginning July 1, 2010. 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 2010-2011

Description	Prior Year	Budget	Expense YTD	Expense	Budget
	Actual	Current	As of February 28,2010	Projected	Proposed
SALARIES	5,261,759	5,563,573	3,837,180	5,542,655	5,420,883
STAND-BY	154,656	19,500	12,185	17,601	19,500
SICK LEAVE BUY BACK	18,276	24,403	-	-	15,560
POOL-PART TIME	26,036	68,120	65,729	94,943	67,400
PART TIME	96,116	134,534	97,704	141,130	141,975
CALL BACK	13,608	16,500	5,087	7,348	16,500
OVERTIME	155,821	173,100	149,343	215,720	170,343
CDL INCENTIVE	7,350	8,400	4,870	7,035	8,400
CITY'S SHARE FICA	355,733	442,773	283,162	409,016	431,879
WORKMEN'S COMP	314,167	328,957	211,766	305,888	323,650
HEALTH INSURANCE	1,210,128	1,539,106	963,914	1,392,336	1,644,670
CITY RETIREMENT	294,266	367,351	227,266	328,277	349,266
POLICE PENSION	113,332	155,306	88,246	127,468	155,194
FIREMAN PENSION	97,642	126,305	79,832	115,314	132,097
LONGEVITY	165,722	188,878	90,530	130,767	199,220
HOLIDAY PAY IN LIEU	96,400	81,236	84,276	121,733	119,791
UNIFORM/CLOTHING MAINT.	218	700	-	-	-
UNEMPLOYMENT	-	16,000	22,852	33,009	16,000
EMT/HAZMAT PAY	17,300	26,208	13,875	20,042	24,300
RESERVE PAY	17,336	20,000	18,984	27,422	20,000
CAR ALLOWANCE	5,500	6,000	4,500	6,500	6,000
CLOTHING ALLOWANCE	31,400	36,636	21,470	31,013	33,380
SEVERANCE PAY	-	242,205	20,307	29,333	237,649
EXPENDABLE TOOLS	60,921	46,200	20,299	30,447	36,382
JANITORIAL SUPPLIES	17,481	53,400	17,014	25,519	42,575
OFFICE SUPPLIES	44,504	97,900	47,963	71,940	71,510
PETROLEUM	816,593	733,050	342,486	513,703	573,270
CHEMICALS	36,350	50,150	38,241	57,359	49,920
SAFETY EQUIPMENT	32,134	42,050	19,776	29,663	35,250
POOL CHEMICALS	5,766	20,000	6,391	9,586	15,000
OTHER OPERATING SUPPLIES	52,840	106,960	63,123	94,679	87,708
WILLIAM S. KEY EQUIPMENT	10,889	20,000	5,360	8,040	17,000
FIREWORKS DONATION	17,250	20,000	10,000	14,999	10,000
BOOKS, MAGAZINES	25,684	34,750	23,377	35,064	30,750
POSTAGE EXPENSE	23,534	17,900	1,819	2,728	13,175
PROGRAMMING	4,735	16,800	11,352	17,027	13,000
OTHER UNCLASSIFIED	277	22,387	11,444	17,166	23,900
POOL OPERATING SUPPLIES	-	10,000	5,492	8,238	7,500
POLICE K-9 UNIT	1,065	3,500	2,019	3,028	2,975
CONTRACTUAL MAINTENANCE	578,807	532,600	258,909	388,344	489,648
POLICE HONOR GUARD	338	3,500	-	-	2,475
MAINTENANCE MATERIAL	448,960	362,550	382,179	573,240	288,135
MOTIVE MAINTENANCE	141,418	207,050	120,591	180,878	186,400
MAINTENANCE NON-MOTIVE	85,505	136,300	104,931	157,389	618,227
REPAIRS FOR INSURANCE CLAIMS	23,470	100,000	3,388	5,082	25,000
RENTALS	4,727	21,800	14,395	21,591	22,100
MEDICAL EXPENSE	13,147	19,390	5,123	7,684	13,840
CONSULTANT EXPENSE	19,684	37,500	28,066	42,097	30,000
PHONE/PAGER	67,463	86,965	70,960	106,434	120,100
ADVERTISING-PRINTING	9,710	38,175	86,025	129,031	35,930
WATER PURCHASE	71,704	85,000	38,353	57,527	95,594
NATURAL GAS	83,297	98,400	52,842	79,259	97,520
ELECTRICITY	684,369	884,500	509,572	764,320	879,900
OTHER PURCHASED SERVICES	2,700	3,000	-	-	3,440
INSURANCE-VEH.BLD.GL	260,747	400,000	227,737	341,588	240,300
INSURANCE-BONDS	1,712	1,400	1,482	2,223	2,900
UNIFORM PURCHASE	48,768	74,571	46,900	70,347	44,600
TRAVEL & TRAINING	71,696	137,350	61,072	91,603	111,039
DUES & MEMBERSHIPS	22,729	40,045	29,855	44,780	38,770
WILLIAM S KEY	43,723	45,000	33,158	49,735	60,000
CONTRIBUTIONS TO OTHER	528,981	630,250	366,800	550,172	495,250
LANDFILL CHARGES	174,981	150,000	92,827	139,234	165,000
AIRPORT REVENUE TO WIF	135,372	101,880	63,420	95,125	104,280
OTHER SERVICES	259,198	149,890	194,378	291,552	159,630
FARM EXPENSE	-	7,000	1,970	2,955	5,000
SAFETY COMMITTEE EXPENSES	-	5,000	3,985	5,977	10,000
CAPITAL OUTLAY	5,864,149	16,734,963	410,793	1,816,963	16,591,324
TRANSFERS	564,997	1,531,389	1,211,959	1,795,688	2,224,272
DEBT SERVICE	2,344,710	3,631,376	2,267,032	3,400,378	4,000,709
TOTAL ESTIMATED USES	22,159,851	37,137,682	13,617,936	21,254,930	37,744,956

**CITY OF WOODWARD
ALL BUDGETED FUNDS BY CATEGORY
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES

General	10,351,359
Hotel/Motel	442,496
Limited Purpose	3,718,634
Restricted Revenue	1,336,097
Grant	2,060,990
Airport	505,564
Enterprise	5,719,193
Cemetery Care	13,000
Perpetual Care	500
Capital Project	1,000,000
Subtotal - Revenues	25,147,833
OTHER RESOURCES	
Debt/Loan Proceeds	12,145,762
Restricted Prior Year Reserves	3,623,867
Unrestricted Prior Year Reserves	4,283,666
TOTAL ESTIMATED RESOURCES	45,201,128

ESTIMATED USES

<u>Fund</u>	<u>PERSONNEL SERVICES</u>	<u>MATERIALS & SUPPLIES</u>	<u>OTHER SERVICES & CHARGES</u>	<u>CAPITAL OUTLAY</u>	<u>OPERATING TRANSFERS</u>	<u>DEBT SERVICE</u>	
General	7,562,941	544,443	2,314,388	72,000	95,639	-	10,589,410
Hotel/Motel	-	-	-	-	430,094	-	430,094
Limited Purpose	-	-	-	-	-	3,353,502	3,353,502
Restricted Revenue	-	-	-	1,525,488	298,539	-	1,824,027
Grant	-	-	-	2,060,990	-	-	2,060,990
Airport	118,942	333,300	49,950	-	-	-	502,192
Enterprise	1,871,776	141,697	1,991,215	6,200	1,400,000	647,207	6,058,095
Cemetery Care	-	-	-	82,500	-	-	82,500
Perpetual Care	-	-	-	-	-	-	-
Capital Project	-	-	-	12,844,146	-	-	12,844,146
TOTAL ESTIMATED COST	9,553,659	1,019,440	4,355,553	16,591,324	2,224,272	4,000,709	37,744,956

OTHER USES

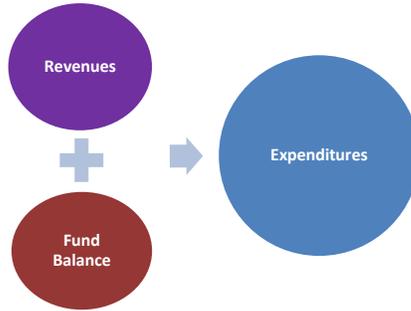
Reserve for Capital Improvements	974,821
Reserve for Other Improvements	-
Reserve for Other Restricted Purposes	13,455
Reserve for Specific Fund Purposes	13,197
Reserve for Emergencies and Shortfalls	6,454,699
TOTAL ESTIMATED USES	45,201,128

**CITY OF WOODWARD
GENERAL FUND BUDGET SUMMARY
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES

REVENUES

Taxes	7,290,375
Licenses & Permits	42,942
Intergovernmental	228,825
Charges for Services	172,259
Fines & Forfeitures	422,128
Interest	138,558
Miscellaneous	226,178
Operating Transfers In	<u>1,830,094</u>
Subtotal - Revenues	10,351,359
OTHER RESOURCES	
Debt/Loan Proceeds	-
Restricted Prior Year Reserves	-
Unrestricted Prior Year Reserves	<u>3,540,060</u>
TOTAL ESTIMATED RESOURCES	<u>13,891,419</u>



ESTIMATED USES

	<u>PERSONNEL SERVICES</u>	<u>MATERIALS & SUPPLIES</u>	<u>OTHER SERVICES & CHARGES</u>	<u>CAPITAL OUTLAY</u>	<u>OPERATING TRANSFERS</u>	
Non Departmental	-	-	-	-	95,639	95,639
City Commission	19,667	-	21,500	-	-	41,167
City Manager	309,653	10,900	24,550	-	-	345,103
City Attorney	-	-	75,000	-	-	75,000
Municipal Judge	-	-	36,000	-	-	36,000
City Treasurer	28,956	-	11,500	-	-	40,456
Code Enforcement	183,037	12,550	17,800	-	-	213,387
Information Technology	52,382	39,600	16,290	-	-	108,272
Tourism	132,834	19,500	277,760	-	-	430,094
City Clerk	118,067	14,060	84,437	-	-	216,564
City Finance	243,956	7,900	44,460	-	-	296,316
City @ Large	-	-	858,050	-	-	858,050
City Court	47,745	2,720	7,857	-	-	58,322
Library	252,092	75,500	23,460	-	-	351,052
Airport	-	-	-	-	-	-
Public Works Adm.	-	-	-	-	-	-
Utility Billing	-	-	-	-	-	-
Sports & Recreation	190,809	46,250	130,225	-	-	367,284
Construction	100,022	5,900	11,340	-	-	117,262
Sanitation	-	-	-	-	-	-
Parks	282,738	19,150	49,490	-	-	351,378
Cemetery	83,572	11,900	14,010	-	-	109,482
Street	622,365	72,050	159,703	-	-	854,118
Water	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-
Building Maintenance	301,312	28,850	36,760	-	-	366,922
Motive Maintenance	150,391	20,750	13,860	-	-	185,001
Police Adm.	134,358	6,400	43,780	-	-	184,538
Dispatch	188,222	2,500	8,640	-	-	199,362
Traffic Patrol	1,455,511	55,750	84,410	-	-	1,595,671
Detectives	249,854	3,210	10,959	-	-	264,023
Jail	80,139	6,950	1,480	-	-	88,569
Animal Control	161,453	14,665	18,125	-	-	194,243
County E911	316,158	5,250	89,990	1,800	-	413,198
Fire Adm.	272,392	6,673	25,710	-	-	304,774
Fire Operations	1,197,123	45,115	35,455	-	-	1,277,693
Civil Defense	91,158	4,500	13,630	70,200	-	179,488
Senior Citizen Center	79,161	5,200	34,130	-	-	118,491
Kid's Inc.	119,788	650	24,347	-	-	144,785
Museum	98,027	-	9,680	-	-	107,707
Hospital	-	-	-	-	-	-
TOTAL ESTIMATED USES	<u>7,562,941</u>	<u>544,443</u>	<u>2,314,388</u>	<u>72,000</u>	<u>95,639</u>	<u>10,589,410</u>
Reserve for Capital Improvements	-	-	-	-	-	-
Reserve for Other Improvements	-	-	-	-	-	-
Reserve for Other Restricted Purposes	-	-	-	-	-	-
Reserve for Specific Fund Purposes	-	-	-	-	-	-
Reserve for Emergencies and Shortfalls	-	-	-	-	-	3,302,009
TOTAL ESTIMATED USES	<u>7,562,941</u>	<u>544,443</u>	<u>2,314,388</u>	<u>72,000</u>	<u>95,639</u>	<u>13,891,419</u>

**CITY OF WOODWARD
GENERAL FUND BUDGET REVENUE
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES	Budget Current	Revenue YTD	Revenue Projected	Budget Proposed
2% Sales Tax	6,019,867	3,393,435	5,089,898	5,344,393
Use Tax	444,000	230,400	345,583	420,000
Franchise Tax	900,000	503,706	943,012	990,162
Cigarette Tax	150,000	70,933	106,394	111,714
Electrical Sales	2,500	3,229	4,843	1,000
Weed Abatement	8,000	6,291	9,436	9,908
County E911	443,868	218,696	328,028	413,198
Licenses & Permits "City Clerk"	4,000	405	607	4,000
Licenses & Permits "Code Enforcement"	40,000	24,727	37,088	38,942
Beverage Tax	105,000	72,853	109,274	114,738
Violence Against Women Grant	-	-	-	-
Police "Security, Donations, Misc."	25,000	16,509	24,762	2,377
Police K-9 Unit	-	-	-	-
Motor Vehicle Tax	85,000	55,905	83,853	88,046
Gasoline Tax	25,000	13,804	20,705	23,664
Intergovernmental Grant Revenue	-	-	-	-
Cemetery 75%	45,000	19,396	29,093	30,547
Leases & Permits	12,000	4,262	6,393	6,712
Park	15,000	-	-	-
Crystal Beach Operations	75,000	93,173	139,753	135,000
Inventory Sales	-	-	-	-
Police Fines	425,000	218,281	327,405	375,000
Police Training & Assessment	2,500	6,994	10,490	11,015
Police Drug Seizures	3,000	41,266	61,896	3,000
Impound/Adoption Fee	10,000	5,068	7,602	7,982
Animal Drop-off/Disposal Fee	6,000	4,346	6,519	6,845
Juvenile Court Fines	500	105	157	165
Juvenile Court Cost	2,500	925	1,387	1,457
Library Fines	8,000	4,512	6,768	7,106
Library Copies	7,000	4,748	7,122	7,478
Library Non-Resident	800	765	1,147	1,205
Library Lost Items	700	306	459	482
Library Donations	-	2	3	3
Library Postage	500	241	361	380
Library Misc.	100	7	10	11
Library Short/Long	-	-	-	-
Interest	200,000	86,539	129,802	136,292
Bond Interest	-	-	-	-
Workers Comp Interest	20,000	-	-	-
Investment Income-T Bond	-	1,439	2,158	2,266
Misc. Revenue	75,000	14,056	21,083	50,000
WW County Salary Reimbursement	36,000	24,000	35,998	36,000
State Arts LGC Grant	-	-	-	-
Short/Over	25	(15)	(22)	25
Police K-9 Misc.	2,500	1,051	1,576	1,655
Youth at Risk Federal Grant	-	-	-	-
Civil Defense Emergency Mgm Grant	25,000	12,045	18,067	18,970
High School Officer	29,028	-	-	29,028
Walking Trail Donations	-	650	975	500
Fireworks Donations	5,000	-	-	4,500
Insurance Receipts	75,000	84,505	126,751	75,000
Kids. Inc., Utilities	10,500	7,500	11,249	10,500
Tourism Donations	-	-	-	-
Fire Department Donations	-	-	-	-
Transfer from WMA Operations	800,000	450,000	674,966	1,400,000
Transfer from WMA Sales Tax	-	-	-	-
Transfer from Hotel/Motel	585,901	535,364	803,006	430,094
Residual Equity	-	-	-	-
Transfer from Other Funds	-	-	-	-
TOTAL ESTIMATED RESOURCES	10,729,789	6,232,424	9,535,659	10,351,359

**CITY OF WOODWARD
HOTEL MOTEL FUND
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES

REVENUES

Taxes	439,496
Licenses & Permits	-
Intergovernmental	-
Charges for Services	-
Fines & Forfeitures	-
Interest	3,000
Rental/Lease	-
Miscellaneous	-
Operating Transfers	-
Subtotal - Revenues	442,496

OTHER RESOURCES

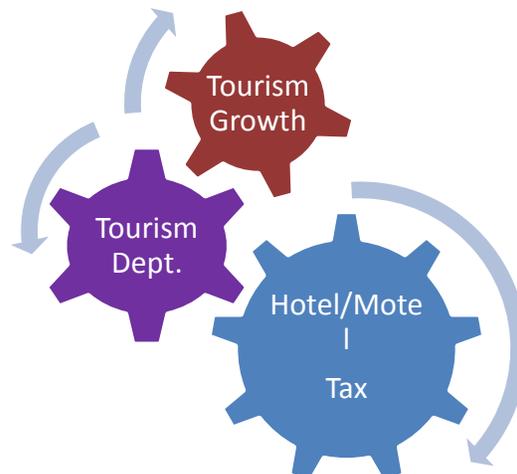
Debt/Loan Proceeds	
Restricted Prior Year Reserves	
Unrestricted Prior Year Reserves	-
TOTAL ESTIMATED RESOURCES	442,496

ESTIMATED USES

Personnel Services	-
Materials & Supplies	-
Other Charges & Services	-
Capital Outlay	-
Transfers	430,094
TOTAL ESTIMATED COST	430,094

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	12,402
TOTAL ESTIMATED USES	442,496



**CITY OF WOODWARD
WOODWARD MUNICIPAL AIRPORT
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES

REVENUES	Prior Year Actual	Current Budget	Current Projection	Proposed Budget
Taxes	1,524	-	-	-
Licenses & Permits		-	-	-
Intergovernmental		-	-	-
Charges for Services	495,445	554,915	381,390	439,425
Fines & Forfeitures		-	-	-
Interest	890	1,500	997	1,030
Rental/Lease		-	-	-
Miscellaneous	766	1,000	90	93
Operating Transfers	50,000	65,809	-	65,015
Subtotal - Revenues	548,625	623,224	382,478	505,564
OTHER RESOURCES				
Debt/Loan Proceeds	-	-	-	-
Restricted Prior Year Reserves	-	16,796	-	-
Unrestricted Prior Year Reserves	-	-	-	-
TOTAL ESTIMATED RESOURCES	548,625	640,020	382,478	505,564

ESTIMATED USES

Personnel Services	107,593	104,517	111,424	118,942
Materials & Supplies	352,952	453,000	296,615	333,300
Other Charges & Services	57,015	64,826	42,586	49,950
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
TOTAL ESTIMATED COST	517,560	622,343	450,625	502,192

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	31,065	17,677	(68,147)	3,372
TOTAL ESTIMATED USES	548,625	640,020	382,478	505,564

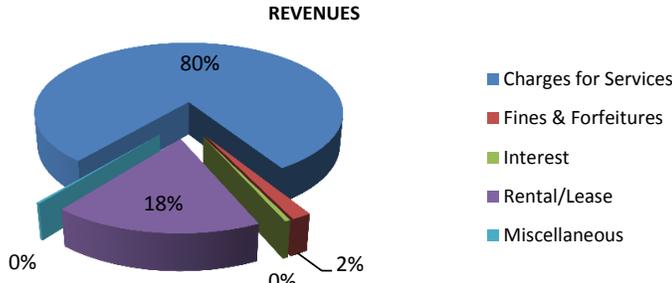


**CITY OF WOODWARD
ENTERPRISE FUND BUDGET SUMMARY
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES

REVENUES

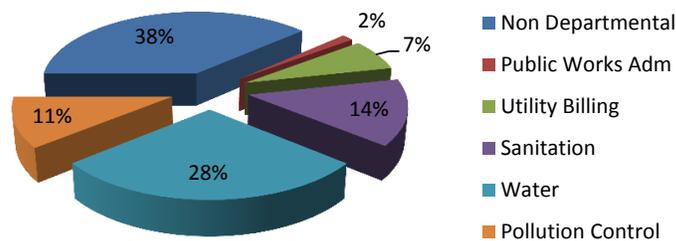
Taxes		-
Licenses & Permits		-
Intergovernmental		56,640
Charges for Services		4,528,623
Fines & Forfeitures		96,503
Interest		28,000
Rental/Lease		992,924
Miscellaneous		16,504
Operating Transfers		-
Subtotal - Revenues		5,719,193
OTHER RESOURCES		
Debt/Loan Proceeds		301,616
Restricted Prior Year Reserves		-
Unrestricted Prior Year Reserves		587,632
TOTAL ESTIMATED RESOURCES		6,608,441



ESTIMATED USES

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	OTHER SERVICES & CHARGES	CAPITAL OUTLAY	OPERATING TRANSFERS	DEBT SERVICE	
Non Departmental	-	-	279,280	-	1,400,000	647,207	2,326,487
Public Works Adm	50,701	2,650	31,710	-	-	-	85,061
Utility Billing	330,678	8,652	72,191	-	-	-	411,521
Sanitation	600,617	42,170	214,060	6,200	-	-	863,047
Water	500,654	62,825	1,154,284	-	-	-	1,717,763
Pollution Control	389,127	25,400	239,690	-	-	-	654,217
TOTAL ESTIMATED COST	1,871,776	141,697	1,991,215	6,200	1,400,000	647,207	6,058,095
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	-	-	-	-	-	-	550,346
TOTAL ESTIMATED USES	1,871,776	141,697	1,991,215	6,200	1,400,000	647,207	6,608,441

ESTIMATED USES



**CITY OF WOODWARD
SPECIAL REVENUE FUNDS BUDGET SUMMARY
FISCAL YEAR 2010-2011**

SPECIAL REVENUE FUNDS:

	HOTEL/MOTEL TAX	LIMITED PURPOSE SALES TAX	RESTRICTED REVENUE SALES TAX	CAPITAL PROJECT	GRANTS	AIRPORT	CEMETERY CARE	PERPETUAL CARE	TOTALS
ESTIMATED RESOURCES									
Taxes	439,496	2,672,196	1,336,097	-	-	-	-	-	4,447,789
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,000,000	1,731,827	-	-	-	2,731,827
Charges for Services	-	-	-	-	-	439,425	9,600	-	449,025
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Interest	3,000	71,617	-	-	-	1,030	-	-	75,648
Rental/Lease	-	-	-	-	-	-	3,400	-	3,400
Miscellaneous	-	-	-	-	-	93	-	500	593
Operating Transfers	-	974,821	-	-	329,163	65,015	-	-	1,368,999
Subtotal - Revenues	442,496	3,718,634	1,336,097	1,000,000	2,060,990	505,564	13,000	500	9,077,281
OTHER RESOURCES									
Debt/Loan Proceeds	-	-	-	11,844,146	-	-	-	-	11,844,146
Restricted Prior Year Reserves	-	2,049,586	1,560,826	-	13,455	-	-	-	3,623,867
Unrestricted Prior Year Reserves	-	-	-	-	-	-	143,277	12,697	155,974
TOTAL ESTIMATED RESOURCES	442,496	5,768,220	2,896,923	12,844,146	2,074,445	505,564	156,277	13,197	24,701,268
ESTIMATED USES									
Personal Services	-	-	-	-	-	118,942	-	-	118,942
Material & Supplies	-	-	-	-	-	333,300	-	-	333,300
Other Services & Charges	-	-	-	-	-	49,950	-	-	49,950
Capital Outlay	-	-	1,525,488	12,844,146	2,060,990	-	82,500	-	16,513,124
Operating Transfers	430,094	-	298,539	-	-	-	-	-	728,633
Transfer to Debt Service	-	3,353,502	-	-	-	-	-	-	3,353,502
TOTAL ESTIMATED COST	430,094	3,353,502	1,824,027	12,844,146	2,060,990	502,192	82,500	-	21,097,450
Reserve for Capital Improvements	-	974,821	-	-	-	-	-	-	974,821
Reserve for Other Improvements	-	-	-	-	-	-	-	-	-
Reserve for Other Restricted Purposes	-	-	-	-	13,455	-	-	-	13,455
Reserve for Specific Fund Purposes	-	-	-	-	-	-	-	13,197	13,197
Reserve for Emergencies and Shortfalls	12,402	1,439,897	1,072,896	-	-	3,372	73,777	-	2,602,344
TOTAL ESTIMATED USES	442,496	5,768,220	2,896,923	12,844,146	2,074,445	505,564	156,277	13,197	24,701,268

CITY OF WOODWARD
WMA LIMITED PURPOSE SALES TAX FUND
BUDGET SUMMARY
FISCAL YEAR 2010-2011

ESTIMATED RESOURCES	Prior Year	Current	Current	Proposed
	Actual	Budget	Projection	Budget
Taxes	2,908,978	3,009,933	2,544,948	2,672,196
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	200,554	80,000	69,330	71,617
Rental/Lease	-	-	-	-
Miscellaneous	-	-	-	-
Operating Transfers	11,233,659	3,500,000	2,181,090	974,821
Subtotal - Revenues	14,343,191	6,589,933	4,795,368	3,718,634
OTHER RESOURCES				
Debt/Loan Proceeds	-	-	-	-
Restricted Prior Year Reserves	-	2,878,857	1,981,484	2,049,586
Unrestricted Prior Year Reserves	-	-	-	-
TOTAL ESTIMATED RESOURCES	14,343,191	9,468,790	6,776,852	5,768,220
ESTIMATED USES				
	Prior Year	Current	Current	Proposed
	Actual	Budget	Projection	Budget
Non Departmental	13,651,911	-	-	-
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	7,411,214	-	-	-
Cemetery	-	-	-	-
Streets	186,081	-	-	-
Water	-	-	-	-
Pollution Control	-	125,000	125,000	-
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	585	-	-	-
Transfer to Debt Service	-	3,344,530	3,141,258	3,353,502
Operating Transfers	-	-	-	-
TOTAL ESTIMATED COST	21,249,791	3,469,530	3,266,258	3,353,502
OTHER USES				
Reserve for Capital Improvements	-	3,500,000	2,525,179	974,821
Reserve for Other Improvements	-	-	-	-
Reserve for Other Restricted Purposes	-	-	-	-
Reserve for Specific Fund Purposes	-	-	-	-
Reserve for Emergencies and Shortfalls	(6,906,600)	2,499,260	985,415	1,439,897
TOTAL ESTIMATED USES	14,343,191	9,468,790	6,776,852	5,768,220

**CITY OF WOODWARD
RESTRICTED SALES TAX FUND
BUDGET SUMMARY
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES	Prior Year Actual	Current Budget	Current Projection	Proposed Budget
Taxes	1,454,488	1,504,966	1,272,473	1,336,097
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	30,278	25,000	43,453	-
Rental/Lease	-	-	-	-
Miscellaneous	-	-	-	-
Operating Transfers	-	-	-	-
Subtotal - Revenues	1,484,766	1,529,966	1,315,926	1,336,097
OTHER RESOURCES				
Debt/Loan Proceeds	-	-	-	-
Restricted Prior Year Reserves	-	1,480,380	1,461,737	1,560,826
Unrestricted Prior Year Reserves	-	-	-	-
TOTAL ESTIMATED RESOURCES	1,484,766	3,010,346	2,777,663	2,896,923
ESTIMATED USES	Prior Year Actual	Current Budget	Current Projection	Proposed Budget
Non Departmental	-	-	-	-
City Commission	-	-	-	-
City Manager	11,280	1,700	1,700	-
City Attorney	-	-	-	-
Municipal Judge	-	-	-	-
City Treasurer	-	-	-	-
Code Enforcement	3,628	12,110	12,110	12,400
Information Technology	8,474	18,000	18,000	32,332
Tourism	-	-	-	-
City Clerk	29,776	2,200	2,200	-
City Finance	4,889	9,125	9,125	6,200
City @ Large	75,464	-	-	-
City Court	1,093	2,100	2,100	-
Library	32,550	9,800	9,800	7,500
Airport	5,195	-	-	2,500
Public Works Adm.	-	-	-	-
Utility Billing	-	-	-	-
Sports & Recreation	40,525	26,769	26,769	15,683
Construction	-	-	-	-
Sanitation	-	-	-	-
Parks	40,186	37,241	37,241	32,700
Cemetery	9,398	-	-	-
Street	43,737	635,000	635,000	645,200
Water	-	250,000	250,000	25,000
Pollution Control	-	-	-	37,205
Building Maintenance	40,264	130,000	130,000	170,500
Motive Maintenance	1,855	5,300	5,300	-
Police Adm.	301	-	-	-
Dispatch	1,789	2,900	2,900	1,000
Traffic Patrol	87,496	123,910	123,910	120,300
Detectives	-	4,200	4,200	3,000
Jail	-	2,000	2,000	-
Animal Control	2,740	7,107	7,107	15,000
County E911	-	-	-	-
Fire Adm.	13,986	11,000	11,000	12,550
Fire Operations	213,672	127,500	127,500	255,015
Civil Defense	100,030	17,250	17,250	-
Senior Citizen Center	11,607	70,900	70,900	10,000
Kid's Inc.	12,728	6,000	6,000	10,600
Museum	-	3,500	3,500	10,803
Hospital	-	100,000	100,000	100,000
Transfer to Debt Service	-	-	-	-
Operating Transfers	-	-	-	298,539
TOTAL ESTIMATED COST	792,663	1,615,612	1,615,612	1,824,027
OTHER USES				
Reserve for Capital Improvements	-	-	-	-
Reserve for Other Improvements	-	-	-	-
Reserve for Other Restricted Purposes	-	-	-	-
Reserve for Specific Fund Purposes	-	1,011,566	-	-
Reserve for Emergencies and Shortfalls	692,103	383,168	1,162,051	1,072,896
TOTAL ESTIMATED USES	1,484,766	3,010,346	2,777,663	2,896,923

**CITY OF WOODWARD
CAPITAL PROJECT FUND
BUDGET SUMMARY
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES

Taxes	-
Licenses & Permits	-
Intergovernmental	-
<i>WRDA Appropriation - South Water Field</i>	-
<i>EDA Grant - Conference Center</i>	1,000,000
Charges for Services	-
Fines & Forfeitures	-
Interest	-
Rental/Lease	-
Miscellaneous	-
Operating Transfers	-
Subtotal - Revenues	1,000,000
OTHER RESOURCES	
Debt/Loan Proceeds	-
<i>OWRB - South Water Field</i>	3,632,918
<i>UDSA - Conference Center</i>	3,843,705
<i>SEB - Conference Center</i>	2,244,290
<i>Series '06,'07,'08 - Crystal Beach Park</i>	2,123,233
Restricted Prior Year Reserves	-
Unrestricted Prior Year Reserves	-
TOTAL ESTIMATED RESOURCES	12,844,146

ESTIMATED USES

Non Departmental	-
City @ Large	-
<i>Conference Center</i>	7,087,995
Parks	-
<i>Crystal Beach Park</i>	2,123,233
Water	-
<i>South Water Field Enhancement</i>	3,632,918
Transferrers	-
TOTAL ESTIMATED COST	12,844,146
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	12,844,146



**CITY OF WOODWARD
GRANT FUND
BUDGET SUMMARY
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES

Taxes	
Licenses & Permits	
Intergovernmental	
<i>HPP177E079HP - Streetscape Federal</i>	948,130
<i>STP177E070EH- Streetscape State</i>	246,260
<i>ODOT - 'Tree Grant</i>	-
<i>County - Emergency Mgmt.</i>	15,000
<i>State - Emergency Mgmt.</i>	10,000
<i>Federal - Emergency Mgmt.</i>	-
<i>OAC - Arts Grant</i>	5,000
<i>State Aid - Library</i>	20,590
<i>AIP 34001080062009</i>	56,117
<i>AIP 34001080072010</i>	-
<i>AIP 08</i>	430,730
Charges for Services	-
Fines & Forfeitures	-
Interest	-
Rental/Lease	-
Miscellaneous	-
Operating Transfers	329,163
Subtotal - Revenues	2,060,990
OTHER RESOURCES	
Debt/Loan Proceeds	-
Restricted Prior Year Reserves	13,455
Unrestricted Prior Year Reserves	-
TOTAL ESTIMATED RESOURCES	2,074,445

ESTIMATED USES

<i>HPP177E079HP - Streetscape Federal</i>	1,185,164
<i>STP177E070EH- Streetscape State</i>	307,765
<i>ODOT - 'Tree Grant</i>	-
<i>County - Emergency Mgmt.</i>	15,000
<i>State - Emergency Mgmt.</i>	10,000
<i>Federal - Emergency Mgmt.</i>	-
<i>OAC - Arts Grant</i>	10,000
<i>State Aid - Library</i>	20,590
<i>AIP 34001080062009</i>	59,071
<i>AIP 34001080072010</i>	-
<i>AIP 08</i>	453,400
Transfers	-
TOTAL ESTIMATED COST	2,060,990
OTHER USES	
Reserve for Capital Improvements	-
Reserve for Other Improvements	-
Reserve for Other Restricted Purposes	13,455
Reserve for Specific Fund Purposes	-
Reserve for Emergencies and Shortfalls	-
TOTAL ESTIMATED USES	2,074,445

**CITY OF WOODWARD
CEMETERY CARE FUND
BUDGET SUMMARY
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES

Taxes	-
Licenses & Permits	-
Intergovernmental	-
Charges for Services	9,600
Fines & Forfeitures	-
Interest	-
Rental/Lease	3,400
Miscellaneous	-
Operating Transfers	-
<i>Subtotal - Revenues</i>	<u>13,000</u>
<i>OTHER RESOURCES</i>	
Debt/Loan Proceeds	-
Restricted Prior Year Reserves	-
Unrestricted Prior Year Reserves	143,277
<i>TOTAL ESTIMATED RESOURCES</i>	<u><u>156,277</u></u>

ESTIMATED USES

Cemetery	-
Capital Outlay	82,500
Transfers	-
<i>TOTAL ESTIMATED COST</i>	<u>82,500</u>

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	73,777
<i>TOTAL ESTIMATED USES</i>	<u><u>156,277</u></u>

**CITY OF WOODWARD
PERPETUAL CARE FUND
BUDGET SUMMARY
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES

Taxes	-
Licenses & Permits	-
Intergovernmental	-
Charges for Services	-
Fines & Forfeitures	-
Interest	-
Rental/Lease	-
Miscellaneous	500
Operating Transfers	-
<i>Subtotal - Revenues</i>	<u>500</u>
<i>OTHER RESOURCES</i>	
Debt/Loan Proceeds	-
Restricted Prior Year Reserves	-
Unrestricted Prior Year Reserves	12,697
<i>TOTAL ESTIMATED RESOURCES</i>	<u><u>13,197</u></u>

ESTIMATED USES

Cemetery	-
Capital Outlay	-
Transfers	-
<i>TOTAL ESTIMATED COST</i>	<u>-</u>
<i>OTHER USES</i>	
Reserve for Capital Improvements	-
Reserve for Other Improvements	-
Reserve for Other Restricted Purposes	-
Reserve for Specific Fund Purposes	13,197
Reserve for Emergencies and Shortfalls	-
<i>TOTAL ESTIMATED USES</i>	<u><u>13,197</u></u>

**CITY OF WOODWARD
DEBT SERVICE FUND
FISCAL YEAR 2010-2011**

ESTIMATED RESOURCES

Transfers In		
<i>General Fund</i>		-
<i>Limited Purpose Fund</i>		3,353,502
<i>Restricted Revenue Fund</i>		-
<i>Enterprise Fund</i>		647,207
Interest		-
Miscellaneous		-
TOTAL ESTIMATED RESOURCES		<u><u>4,000,709</u></u>

ESTIMATED USES

Series 2003 Note	"Hospital"	1,138,026
Series 2006 Note	"Park"	720,162
Series 2007 Note	"Park"	738,245
Series 2008 Note	"Park"	431,620
OIFA Note	"Deepwater"	189,894
MUSCO Lease/Purchase	"Park Lighting"	107,395
USDA/Guarantee Note	"Conference Center"	210,554
OWRB Note	"Sanitation Line"	94,451
OWRB Note	"South Water Field"	362,862
Trustee Fees		7,500
TOTAL ESTIMATED USES		<u><u>4,000,709</u></u>

