

McLoud, Oklahoma Budget Briefing Document (FY 2014-15 to FY 2025)

Integrity of the Game vs Economic Impact (Politics); The Oklahoma Business Plan

This briefing document summarizes the main themes, important ideas, and facts related to the City of McLoud's annual budgets as presented in the provided audit documents spanning Fiscal Years 2014-15 to 2025.

Overall Themes and Important Ideas:

Compliance with Oklahoma Municipal Budget Act: The City of McLoud explicitly states its adherence to the provisions of the Oklahoma Municipal Budget Act (11 O.S. Sections 17-201 through 17-216) in its budget resolutions. This is consistently mentioned across the FY 14-15 and FY 16-17 documents:

FY 14-15: "WHEREAS, The City of McLoud has adopted the provisions of the Oklahoma Municipal Budget Act in 11 O.S. Sections 17-201 through 17-216; and"

FY 16-17: "WHEREAS, The City of McLoud has adopted the provisions of the Oklahoma Municipal Budget Act in 11 O.S. Sections 17-201 through 17-216; and"

Budget Adoption Process: The city follows a standard budget adoption process involving the preparation of a budget by the Chief Executive Officer, presentation to the City Council at least 30 days prior to the fiscal year, a public hearing with published notice at least 15 days prior, and final adoption by resolution.

FY 14-15: The resolution details these steps, stating, "WHEREAS, The budget has been formally presented to the McLoud City Council at least 30 days prior to the start of the fiscal year in compliance with Section 17-205; and WHEREAS, The McLoud City Council has conducted a Public Hearing at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in compliance with Section 17-208 of the Act; and NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY of McLOUD, OKLAHOMA: SECTION 1. The City Council of the City of McLoud does hereby adopt the BUDGET FY 2014-15 on June 1st 2014..."

Evidence of the public hearing notice published in the Shawnee News-Star is included in the FY 14-15 document.

Budget Amendment Authority: The City Council grants the City Manager authority to transfer unexpended and unencumbered appropriations within the same fund without further council approval. Supplemental appropriations or decreases in total fund appropriation require City Council approval and filing with the State Auditor. This is consistent in the FY 14-15 and FY 15-16 documents.

FY 14-15: "SECTION 2. The City Council does hereby authorize the City Manager to transfer any unexpended or unencumbered appropriations, at any time, throughout FY 2014-15, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the City Council. SECTION 3. All supplemental

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appropriations or decrease in the total appropriation of a fund shall be adopted at a meeting of the City Council and filed with the State Auditor."

FY 15-16: Similar language is used in Resolution 2288.

Fund Structure: The City of McCloud's budget is organized into several funds, including the General Fund, Street and Alley Fund, Special Funds (Cemetery, MEDA, CIP), and the Public Works Authority (PWA) Fund. The General Fund covers a wide range of city services, while other funds are designated for specific purposes.

Significant Revenue Sources:Taxes: Sales tax is a major revenue source for the General Fund and Streets Fund, as indicated in the revenue summaries across multiple fiscal years. Franchise tax, use tax, alcoholic beverage tax, and cigarette sales tax are also noted.

Intergovernmental Revenue: Grants from various state and federal entities are pursued and budgeted for specific projects and departmental needs, such as fire operations, police equipment (COPS grant), and street improvements (REAP, ODOT).

Public Works Authority (PWA) Revenue: Water, sewer, and sanitation revenues form the core of the PWA fund.

Lake Revenue: Fees and permits associated with Wes Watkins Lake contribute to the General Fund.

Key Expenditure Areas:Personnel Services: Salaries, wages, and benefits consistently represent a significant portion of the expenditures across all departments.

Materials and Supplies: This category covers a wide range of operational needs, from office supplies to fuel and maintenance materials.

Other Services: Includes utilities, insurance, professional fees (legal, audit, engineering), training, and contractual services like dispatch.

Capital Outlay: Expenditures for the acquisition of fixed assets or major improvements are budgeted as needed.

Debt Service: Repayment of loans, particularly for the Public Works Authority (e.g., OWRB loan for the WWTP), is a recurring expenditure.

Interfund Transfers: Transfers between funds are a common budgetary practice, often moving funds from the PWA or Special Funds to the General Fund for operating expenses or specific projects.

FY 14-15: The revenue summary shows "TRANSFER FROM PWA" and "TRANSFER FROM MEDA (OR CIP)" to the General Fund.

FY 16-17: The revenue worksheets also detail transfers between funds.

Tracking of Beginning and Ending Fund Balances: The budget documents include information on the cash balances at the beginning and projected end of the fiscal year for each fund.

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Detailed Departmental Budgets: The worksheets provide a breakdown of estimated revenues and proposed expenditures for each city department, offering a granular view of the city's financial planning.

Multi-Year Comparisons: The budget worksheets often include actual revenues and expenditures from previous fiscal years alongside the current budget and proposed budget, allowing for trend analysis and informed projections.

Specific Projects and Initiatives: The budget documents provide glimpses into specific projects and initiatives the city is undertaking, such as:

Fire Department: Sub-station donations, fire truck insurance reimbursement, training, and potential capital outlay for demolitions.

Police Department: COPS grant funding, dispatch services with Shawnee, vehicle and equipment upgrades, and jail fees.

Parks and Recreation: Veterans Memorial Park donations, city park upgrades, and potential splash park maintenance.

Wes Watkins Lake: Maintenance, ranger salaries, and potential trailer acquisition.

Streets: Street repairs, REAP grant funded paving projects, and potential salt building construction.

PWA: Wastewater treatment plant (WWTP) loan repayment, sewer line replacement, and sanitation services.

MEDA: Broadway building maintenance and bed tax revenue.

CIP: Park electric pole (FY 14-15), potential customer service counter remodel (PWA).

Impact of External Factors: The budgets sometimes reflect the impact of external events, such as insurance claims for storm damage (FY 13-14 mentioned in FY 14-15 General Govt budget).

Specific Facts and Quotes:

FY 2014-15 Total Budgeted Resources and Appropriations: The adopted budget for FY 2014-15 had "total resources available in the amount \$ 3,823,485 and total fund/departmental appropriations in the amount of \$3,289,407."

FY 2014-15 General Fund Appropriations: The General Fund had a total appropriation of "\$1,391,036," with significant allocations for Police (\$645,786), Fire (\$249,867), and Clerks (\$183,405).

FY 2014-15 Public Works Authority (PWA) Appropriations: The PWA had an appropriation of "\$1,342,808."

FY 2015-16 Total Budget: The Budget Summary for FY 15-16 shows a total budget of "\$3,830,868."

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FY 2016-17 Total Budgeted Appropriations: Resolution No. 2311 for FY 16-17 states total fund/departamental appropriations of "\$3,800,707."

FY 2020 Budget Adoption: The budget for FY 2019-20 was passed and approved on the "23 day of May, 2019."

Street and Alley Fund Budget Trends: The Street and Alley Fund budget shows fluctuations, with a budgeted amount of "\$275,000" for FY 2020 and "\$265,000" for FY 2021, but a significant jump to "\$425,000" budgeted for FY 2025, indicating potential increased focus or funding for street maintenance and improvements.

Public Works Authority (Utility Fund) Budget Trends: The PWA Utility Fund consistently shows substantial operating revenues and expenses related to water, sewer, and trash services across the later fiscal years. For FY 2021, the total operating revenues were budgeted at "\$1,595,000" and total operating expenses at "\$1,250,000," resulting in an operating income of "\$345,000."

MEDA Funding: The McCloud Economic Development Authority (MEDA) fund consistently has a smaller budget compared to other funds, with a proposed budget of "\$9,800" in FY 14-15 and "\$9,000" in FY 16-17, indicating a more limited scope of activities or funding.

Conclusion:

The provided budget documents offer a detailed overview of the City of McCloud's financial planning and management. They highlight the city's commitment to adhering to state budgetary regulations, its established budget adoption process, and the various revenue sources and expenditure categories that support municipal services. The year-over-year data within the worksheets provides valuable insight into the city's financial trends and priorities across different departments and funds.