

ADOPTED BUDGET

Fiscal Year 2021–2022

Adopted by Stillwater City Council May 17, 2021

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▼ Section 1

Introduction

FY22 ADOPTED BUDGET



The City of
Stillwater.
OKLAHOMA



Office of City Manager

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Stillwater, Oklahoma 74076-1449

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May 17, 2021

Honorable Mayor and City Council
City of Stillwater
723 S Lewis Street
Stillwater, Oklahoma 74076

Dear Mayor and Council Members:

I am pleased to present to you the proposed budget for Fiscal Year (FY) 2021-2022. The FY2021-2022 proposed budget funds the strategies and tactics needed to accomplish the priorities and objectives established by the City's Strategic Plan.

The proposed budget encompasses all funds of the City and includes the Stillwater Utilities Authority, Stillwater Economic Development Authority, and Stillwater Public Works Authority. Below is a summary of significant changes in the FY2021-2022 budget as compared to the adopted FY2020-2021 for each major fund type.

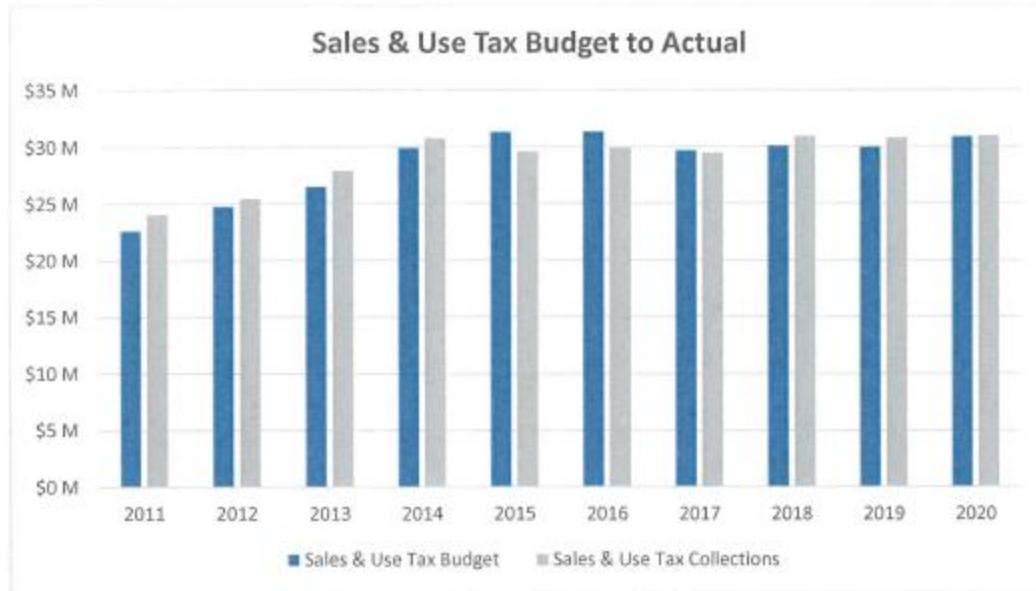
General Fund

The FY2021-2022 Proposed Revenue Budget for the General Fund is \$34,482,740 which represents a decrease of \$560,060 (-1.6%), from the FY2020-2021 adopted budget of \$35,042,800. This overall decrease in the proposed budget for FY2021-2022 is largely due to a projected net decrease in sales and use taxes of \$100,000 and a decrease of \$470,000 in Fines and Forfeitures.

Sales tax collections have remained relatively stable across the region and state-wide in recent years, including during the COVID-19 Pandemic. Sales tax projections are based on historical data, which is then adjusted for current trends and economic conditions. For the first nine months of FY2020-2021 actual sales tax collections are \$21,295,159 (74.98%), which is \$4,841 less than budgeted projections for 75% of the year. Actual use tax collections are greater than the FY2020-2021 budgeted projection by \$548,041 (21.92%). The combined positive budget to actual variance for sales and use tax is \$543,200 (1.76%). Sales tax projections for FY2021-2022 will decrease from \$28,400,000 to \$28,000,000 while use tax projections will increase from \$1,500,000 to \$2,800,000. This will be an overall net decrease in sales and use tax collections of \$100,000 (-0.3%) when compared to the FY2020-2021 adopted budget of \$30,900,000.

The following chart shows the budgeted and actual sales & use tax collections from FY2010-2011 to FY2019-2020

Where the **COLLEGE** atmosphere and **COWBOY** spirit make everything come **ALIVE**.



The FY2021-2022 Proposed Expenditure Budget for the General Fund is \$33,264,566, which represents an increase of \$776,779 (2.4%) from the FY2020-2021 adopted budget of \$32,487,787. Personnel expenditures for the fund have increased from FY2019-2020 to FY2020-2021 by \$492,640 with the biggest changes happening in police and fire. The expenditure categories of Materials and Supplies and Other Services and Fees have increased by \$284,139, which is the net effect of spending reductions across departments and the addition of a dedicated \$1M set aside for future grant match.

Other Governmental Funds

Other governmental funds include the Debt Service Fund, City Capital Fund, Self-insurance Fund, Tourism and Convention Fund, Rural Fire Fund, Stormwater Fund, Transportation Sales Tax Fund, Transportation Fee Fund and several grant and donation funds. Major changes in the FY2021-2022 budget as compared to the FY2020-2021 adopted budget include:

- a decrease in lodging tax revenue from \$800,000 to \$500,000 in the Tourism and Convention Fund due to declines in hotel occupancy from the COVID-19 Pandemic
- an increase from \$2,427,000 to \$2,740,878 in capital expenditures in the City Capital Fund
- a decrease from \$930,000 to \$230,000 in ad-valorem tax revenue and a decrease in debt expenditures from \$364,400 to \$0 in the Debt Service Fund due to the maturity of the 2010 GO Bonds.

Enterprise Funds

The Airport Fund is operated as an enterprise fund of the City. There is a decrease in fuel sales from \$1,500,000 to \$1,000,000 compared to the FY2020-2021 adopted budget with an offsetting

decrease in fuel purchase expenditure from \$1,500,000 to \$1,000,000. This is a result of the COVID-19 Pandemic and flight activity not yet returning to pre-pandemic levels.

Stillwater Economic Development Authority

The proposed expenditure budget for the Stillwater Economic Development Authority (SEDA) for FY2021-2022 is \$1,677,950 which represents an increase of \$47,585 (2.9%) from the FY2020-2021 adopted budget of \$1,630,365. This increase is the result of an increase in development contracts in the TIF District #1 Fund.

Stillwater Utilities Authority

The proposed FY2021-2022 Stillwater Utilities Authority (SUA) revenue budget of \$79,629,000 includes a decrease in revenue of \$444,120 (0.6%) from the FY2020-2021 adopted budget of \$80,073,120. Decreases in electric and water revenues of \$1,214,400 and an increase in waste management revenues of \$780,400 due to a new rate structure effective January 1, 2021 account for the change. Rate escalators for electric, water and wastewater rates were suspended by the SUA Trustees at the October 1, 2018 and April 15, 2019 SUA meetings pending a comprehensive rate study and analysis for all utilities. The rate studies were completed in the spring of 2020 and presentations were made to the Trustees at the March 2, 2020 and April 20, 2020 meetings. A redesign of the Waste Management rates were approved by the Trustees on December 7, 2020 and took effect on January 1, 2021. As of the date of this budget message, no action has been taken by the Trustees to implement rate adjustments or to reinstate the rate escalators for electric, water, and wastewater.

SUA proposed budget expenditures for FY2021-2022 are \$63,003,725 which represents an increase of \$2,869,975 (4.8%) over the FY2020-2021 adopted budget of \$60,133,750. The major changes in the FY2021-2022 budget as compared to the FY2020-2021 adopted budget are the construction of the \$1,600,000 recycling staging facility in the Waste Management Fund and an increase of \$858,183 in Water Fund expenditures due to an increase in debt service payments, the increased cost of chemicals at the water treatment plant, and professional services for a rural water rate study.

Transfers between Funds

Transfers between funds (in and out) for FY2021-2022 total \$61,820,527. This is an increase of \$16,506,115 (36.4%) from the FY2020-2021 transfer total of \$45,314,412. The increase is largely due to an increase of \$10,000,000 from the Water Fund to the Water Reserve Fund and \$6,000,000 from the Wastewater Fund to the Wastewater Reserve Fund to show reserves in a separate fund.

Civic Engagement

The City continues to broaden its communication with the public concerning the City's finances and budget process. To accomplish this, the City maintains a Financial Center page on its website to share information. To allow citizens to provide input to City management regarding the current or future budgets, the City uses Speak-up Stillwater and Balancing Act. Both are online tools to encourage citizens to become involved.

Acknowledgements

I would like to acknowledge the significant contributions and teamwork of all Department Heads, the Deputy City Manager, and the Finance Department in preparing the FY2021-2022 proposed budget. Once again, my special thanks goes to all City employees who have worked hard to provide quality services to our citizens and who are committed to the success of our great City.

Respectfully submitted,


Norman McNickle
City Manager

Strategic Plan

for 2021-2025

Adopted by Stillwater City Council May 17, 2021

Strategic Priority #1

EFFECTIVE SERVICES AND ACCOUNTABLE GOVERNMENT

Purpose: To provide effective services and accountable government for all citizens by practicing fiscal responsibility, transparency, and outstanding customer service.

Strategic Priority #2

MOTIVATED MANAGEMENT

Purpose: To serve with integrity and demonstrate proactive leadership, motivated management and smart planning skills that focus on results needed to create a better community.

Strategic Priority #3

SAFE COMMUNITY

Purpose: To promote a safe and secure community for all residents through equitable services, enhanced relationships, and responsive care.

Strategic Priority #4

CONNECTED SPACES

Purpose: To develop a strong sense of place that recognizes the interconnectedness of people, buildings and public systems (such as transportation, utilities and parks) that best serve the needs of the public.

Strategic Priority #5

UNIQUE CULTURE

Purpose: To cultivate partnerships that enhance the unique culture of Stillwater with equal access to services and amenities, strong and connected neighborhoods, and a thriving economy and business atmosphere.

Strategic Priority #6

ENGAGED & INVESTED RESIDENTS

Purpose: To encourage participation and an understanding of government through outreach and inclusiveness initiatives that inspire trust, confidence, and ownership in local government.

CITY OF STILLWATER

FISCAL YEAR 2022 ADOPTED BUDGET

Financial Policies

INTRODUCTION

The City of Stillwater's financial policies, listed below, are used to set guidelines for the financial management of the City. These policies help to guide the City staff and City Council in overall fiscal planning and management. These policies should be considered during the budget process and whenever the community considers a major capital improvement proposal.

POLICIES

1. The City shall conduct its affairs in a fiscally responsible manner to ensure that it is able to pay its bills, balance its budget, accumulate funds to meet future anticipated needs, and continue to provide the traditional basic levels of service at the highest standards possible.
2. The accounting and management practices shall be in conformance with the professional standards outlined by the appropriate accounting boards.
3. City government's basic level of traditional services (police, fire, streets, parks, etc.) should be supported by stable, dependable revenue sources.
 - a. Cash balances should provide a reasonable reserve for emergencies and not be used to meet operating expenses. Reserve targets are identified as follows:
 - General Fund - \$11 million
 - Electric Utility - \$15 million
 - Water Utility - \$11 million
 - Waste Water Utility - \$7 million
 - Waste Management Utility - \$1 million
 - Airport Fund - \$3 million
 - b. On-going annual maintenance costs should be financed from recurring operating revenues, rather than bonds.
 - c. Federal grants should not be used to finance operating costs.
4. Before any new program, service, or building project is approved, a complete analysis of the full cost to build/repair/remodel and to operate shall be determined. Also, revenue sources to be relied upon shall be evaluated to determine if the project or service can be sustained in future years. The ability of the project to survive a downturn in the economy should be assessed.
5. Before any new general obligation bond issues are proposed, all potential projects needed that fall under the state debt limit shall be considered and prioritized.
6. Use of any unobligated cash balance must have the approval of City Council.

7. Changes in the appropriations within a fund may be approved administratively by the City Manager, except changes in capital expenditures in excess of \$25,000 which require City Council approval.
8. Budgetary control procedures shall be maintained to ensure compliance with the budget and that expenses are charged to the appropriate accounts.

CITY OF STILLWATER

FISCAL YEAR 2022 BUDGET

Budget Overview

BUDGET OBJECTIVES

1. To provide a flexible working plan for operating the City in the coming year.
2. To convert the City's long- and short-term plans and policies into services and programs.
3. To establish the amount of revenue expected to be available, which sets limitations on the amount of **expenditures**¹ that can be supported.
4. To establish the costs of providing services and programs.
5. To set priorities to determine how the resources will be divided among the services and programs our citizens expect and need.
6. To provide a benchmark to which actual revenues and expenses can be compared.
7. To comply with the Oklahoma Municipal Budget Act, 11 O.S. Section 17-201 through 17-216 ("Municipal Budget Act").

BUDGET SCOPE

A legal budget is adopted annually and filed with the State Auditor and Inspector for all funds which includes but is not limited to:

- General Fund
- Special Revenue Funds
- Debt Service Fund
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds

Fiduciary funds are not budgeted because, by their nature, they do not represent City spendable resources.

Public trust fund budgets are not considered legally adopted budgets. Rather, these are financial plans which are filed with the trust beneficiary. The budgets for public trusts are governed by 60 O.S. Section 176. The public trust authorities of the City include:

- Stillwater Utilities Authority (**SUA**)
- Stillwater Economic Development Authority (**SEDA**)
- Stillwater Public Works Authority (**SPWA**)

BUDGET RESPONSIBILITY

The City Manager is responsible for preparing the annual **fiscal year** budget and presenting the budget to the City Council at least 30 days prior to the start of the budget year. The budget shall be in a format that complies with applicable budget laws and shall present estimated resources and proposed expenditures for each fund.

The City Council is responsible for reviewing and considering the budget submitted by the City Manager and shall conduct a budget public hearing as required by law. The City Council shall be responsible for adopting the annual fiscal year budget at least 7 days prior to the start of the fiscal year. City Council must adopt the budget before any **encumbrance** or **expenditure** is made in the new fiscal year.

FUND ACCOUNTING

The accounts of the City are organized on the basis of **funds** and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

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

- **Personal Services**
- **Materials and Supplies**
- **Other Services and Fees**
- **Capital Outlay**
- **Debt Service**
- **Fund Transfers**

BUDGETARY BASIS OF ACCOUNTING

The City budget, as adopted, is substantially consistent with generally accepted accounting principles with major differences being (1) certain liabilities, such as vacation and sick pay, are not accrued at year end for budget purposes; (2) depreciation is not budgeted as an expenditure in budgetary accounting; (3) capital outlay is an expenditure in budgetary accounting.

The City utilizes encumbrance accounting in all funds under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve a portion of the applicable **appropriation**. This means that the available budget, at any time, is equal to appropriations less expenditures, less encumbrances.

In accordance with state law, encumbered appropriations may remain open to pay proper claims against said appropriations until September 30 of the following fiscal year. All unencumbered appropriations remaining at year end are considered lapsed except appropriations for capital projects and no new encumbrances or obligations may be created subsequent to year end against these lapsed appropriations. Appropriations for capital projects are carried forward until such time as the project is complete.

LEGAL LEVEL OF BUDGETARY CONTROL

The expenditure budget for City funds (excluding public trust authorities) shall constitute legal appropriations or spending limits in accordance with applicable state law. The legal level of control (level at which charges to appropriations may not legally exceed appropriations) is the **department** level within a fund.

The expenditure budget for public trust authorities shall constitute a financial plan and shall not be considered legal appropriations. Charges to these expenditure accounts will be monitored for financial planning purposes, not for legal compliance purposes.

BUDGET REVISION AND AMENDMENT RESPONSIBILITIES

Budget revisions are transfers of appropriations or expenditure budgets between object categories and accounts within a fund. Budget revisions may be made by the City Manager without City Council approval except when the revision is of a budgeted capital account in excess of \$25,000 which requires approval by the City Council¹.

Budget amendments are supplemental appropriations and fund decreases in appropriations. Budget amendments require approval of both the City Manager and City Council, and must be filed with the State Auditor and Inspector.

A formal record of budget revisions and amendments should be maintained in the records of the City Clerk and incorporated within the accounting records by City accounting staff.

BUDGET BALANCING POLICY

It is the City's policy to appropriate no more than the current year **estimated revenues**, including beginning unreserved **fund balance** and interfund transfers for each fund.

See related General Fund Transfer Policy as adopted in Resolution No. SUA-2016-5.

BUDGET PRIORITY

Essential services and those mandated by state or local legislation will receive first priority for funding. The City will attempt to maintain current service levels for all essential services. The City will identify low priority services for reduction or elimination, if necessary, before essential services.

ANNUAL EVALUATION OF REVENUE SUFFICIENCY AND PREPARATION OF REVENUE PROJECTIONS

As an integral part of the annual fiscal year budget process, City management and the City Council will evaluate the sufficiency of utility rates, taxes, and other revenues in meeting the appropriation and expenditure needs, including inflationary factors, of the City and its public trusts.

¹ **Ordinance No. 2858**

In particular, utility rates shall be evaluated and, if necessary, adjusted on an annual basis, after reviewing the cost of operations, capital needs, budgetary transfer requirements, competitor's pricing structures, and overall economic climate to ensure rates are set at levels which will, at a minimum, cover the cost of delivery of the related services, including depreciation. Because modest, more frequent rate adjustments are more manageable for households and businesses alike, modest, more frequent adjustments are to be emphasized. Keeping rates at a sufficient level each fiscal year will prevent the necessity of relatively larger, more sudden and dramatic adjustments in any one year.

The City and its public trusts operate under conservative budgetary practices. Revenue is estimated using historical data and is adjusted based on current trends and economic performance. Only revenues expected to be received in cash during the year or soon thereafter are included in revenue estimates.

BUDGET CALENDAR

The following process is required to adopt the annual budget:

- Prior to June 1, the City Manager submits to City Council a proposed operating budget for the fiscal year commencing the following July 1.
- A public hearing is held no later than fifteen days (June 15) prior to July 1.
 - Notice of the public hearing with the proposed budget summary is published in a newspaper not less than five days before the date of the hearing.
- After the public hearing and at least seven days (June 23) prior to July 1, the City Council adopts the budget by **resolution**.
- The adopted budget is filed with the State Auditor and Inspector within thirty days after the beginning of the fiscal year.

The actual formulation of the budget and budget document typically begins as early as January and ends in June with the final review and formal adoption of the Budget.

BUDGET DEVELOPMENT

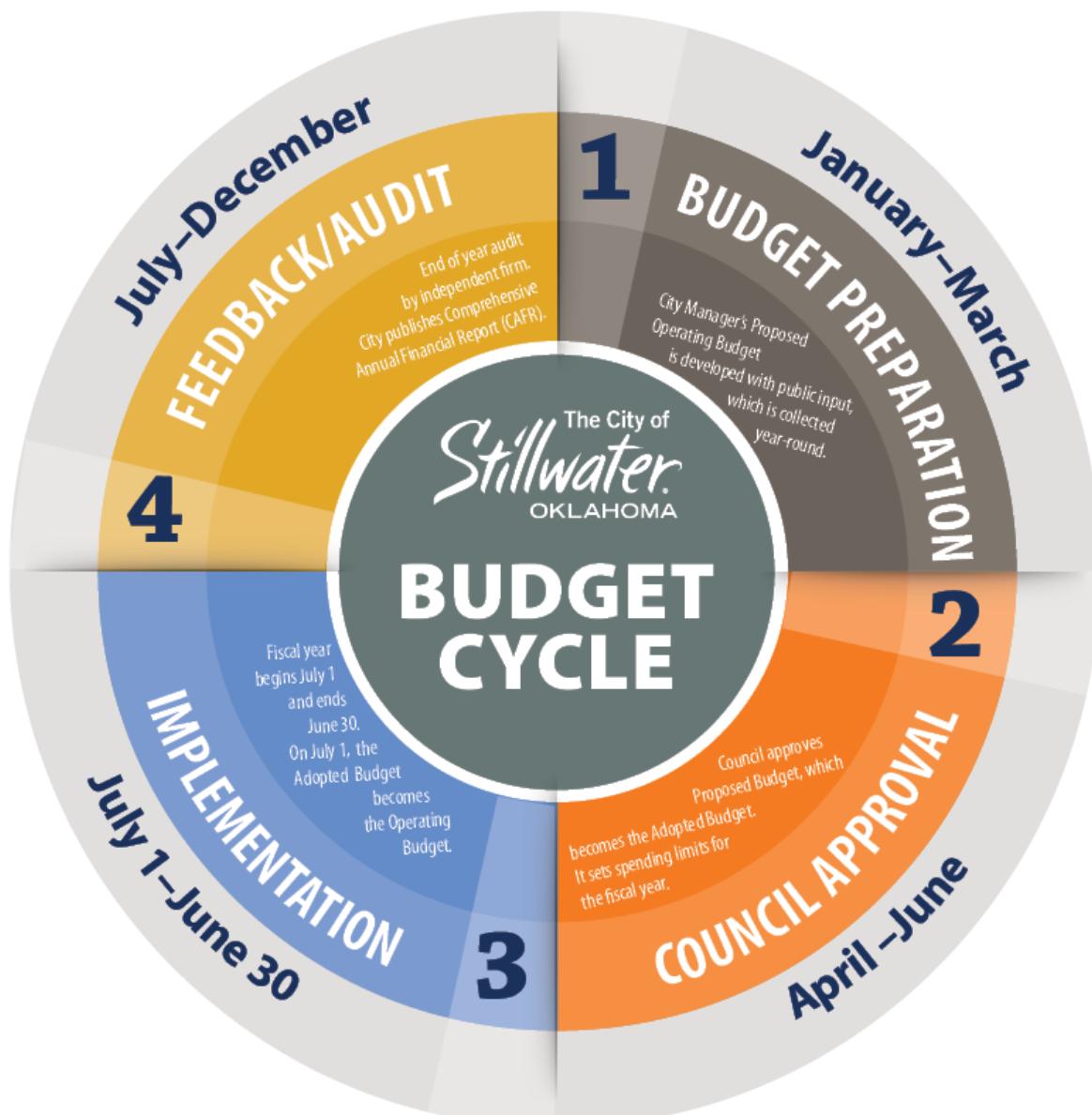
Planning — The City Manager meets with City staff as needed throughout the budget process to analyze and resolve issues, discuss financial policies, and devise revenue and expenditure projections. The Department of Finance provides current year-end projections and revenue forecasts for the new budget year. The City Council holds a strategic planning session which provides them the opportunity to give direction on the establishment of key budget objectives for the annual budget as well as longer-range budget and financial issues.

Department Budget Submittals — The City has adopted the zero-based budgeting philosophy of budget preparation. Department directors are charged with developing annual action plans to achieve departmental strategies. Budgets are built around the tactics used to complete the departmental strategies. Each department's budget submission is measured for reasonableness against a rolling three-year average of actual expenditures. Large increases must be justified and relate back to tactics used to achieve departmental strategies. Departments prepare and submit budget requests to the Finance Department. The budget requests are analyzed and summaries are prepared for review by the City Manager.

City Manager's Proposed Budget — The City Manager conducts budget review meetings and reviews budget submittals from each department. After final adjustments of revenue and expenditure estimates, the City Manager balances the budget. City Council conducts a series of meetings that are open to the public to discuss the proposed budget.

Public Hearing — A proposed budget summary and a notice of a public hearing on the proposed budget is published in the local newspaper.

Budget Adoption — After the public hearing is held, the budget is formally adopted by resolution and the final copy is filed with the State Auditor and Inspector and the City Clerk's office.



CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET

City-wide Authorized Full Time Positions

Department	Fiscal Year 2022 Full Time Equivalents	Fiscal Year 2021 Full Time Equivalents
Funded Positions		
City Manager	11.0	12.1
Information Technology	12.0	12.0
Human Resources	4.5	5.0
Finance	12.2	12.0
Municipal Court	4.8	4.8
Marketing and Civic Engagement	5.0	5.5
Community Development	10.8	11.8
City Engineering	8.9	8.6
Public Works	41.9	44.0
Community Resources	13.3	14.2
Police	129.9	127.9
Emergency Management	3.0	3.0
Fire	78.5	78.5
Library	25.2	25.7
Legal	4.0	6.0
General Government	2.5	2.5
Stormwater Management	3.3	4.0
Airport	16.5	16.5
Electric	68.4	67.4
Environmental Services	0.0	2.0
Utility and Billing Services	25.5	25.3
Fleet	13.0	13.0
Water	46.6	47.4
Wastewater	33.8	33.6
Waste Management	33.0	29.0
Total Funded Positions	607.6	611.8

CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET

Authorized Full Time Positions by Fund

Department	Fiscal Year 2022 Full Time Equivalents	Fiscal Year 2021 Full Time Equivalents
Funded Positions		
General Fund	367.5	372.6
Stormwater Management	3.3	4.0
Transportation Improvements	0.0	1.0
Airport	16.5	16.5
SUA	220.3	217.7
Total Funded Positions	607.6	611.8

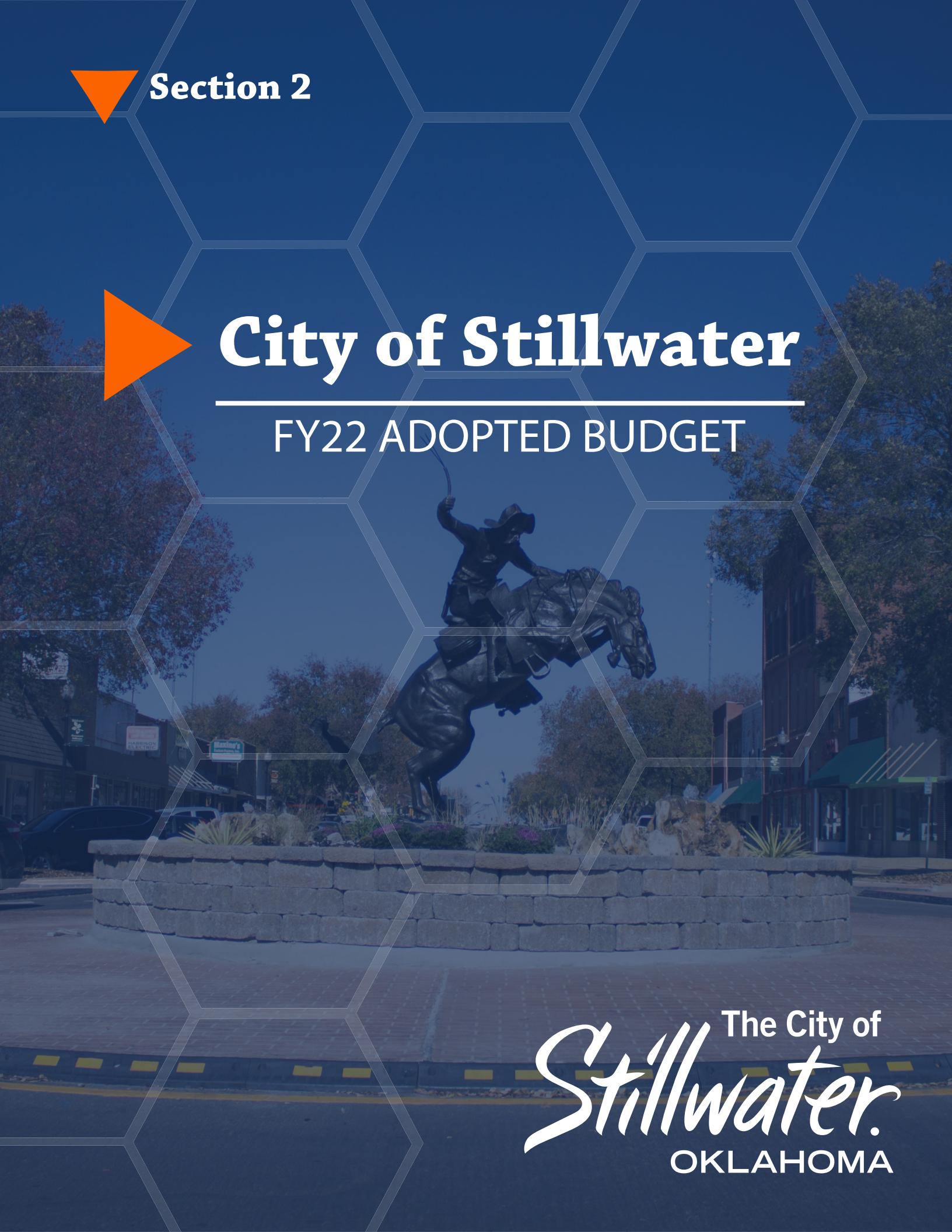


Section 2



City of Stillwater

FY22 ADOPTED BUDGET



The City of
Stillwater.
OKLAHOMA

CITY OF STILLWATER, CITY OFFICIALS

Mayor and City Council

Will Joyce, Mayor

Alane Zannotti, Vice Mayor

Amy Dzialowski, Councilor

John Wedlake, Councilor

Christie Hawkins, Councilor

Administration

Norman McNickle, City Manager

John Dorman, City Attorney

Melissa Reames, Deputy City Manager

Paula Dennison, Assistant City Manager

Teresa Kadavy, City Clerk

Barbara Bliss, Community Resources Manager

Brad Stewart, Information Technology Director

Christy Cluck, Finance Director

Christy Luper, Human Resources Director

Cindy Gibson, Administrative Services Manager

Jeff Watts, Police Chief

John McClenny, Special Projects Director

Lanc Gross, Planning Manager

Mark White, Public Works Director

Melinda Gray, Municipal Court Clerk

Monty Karns, City Engineering Director

Paul Priegel, Airport Director

Rob Hill, Emergency Management Director

Stacy Delano, Library Director

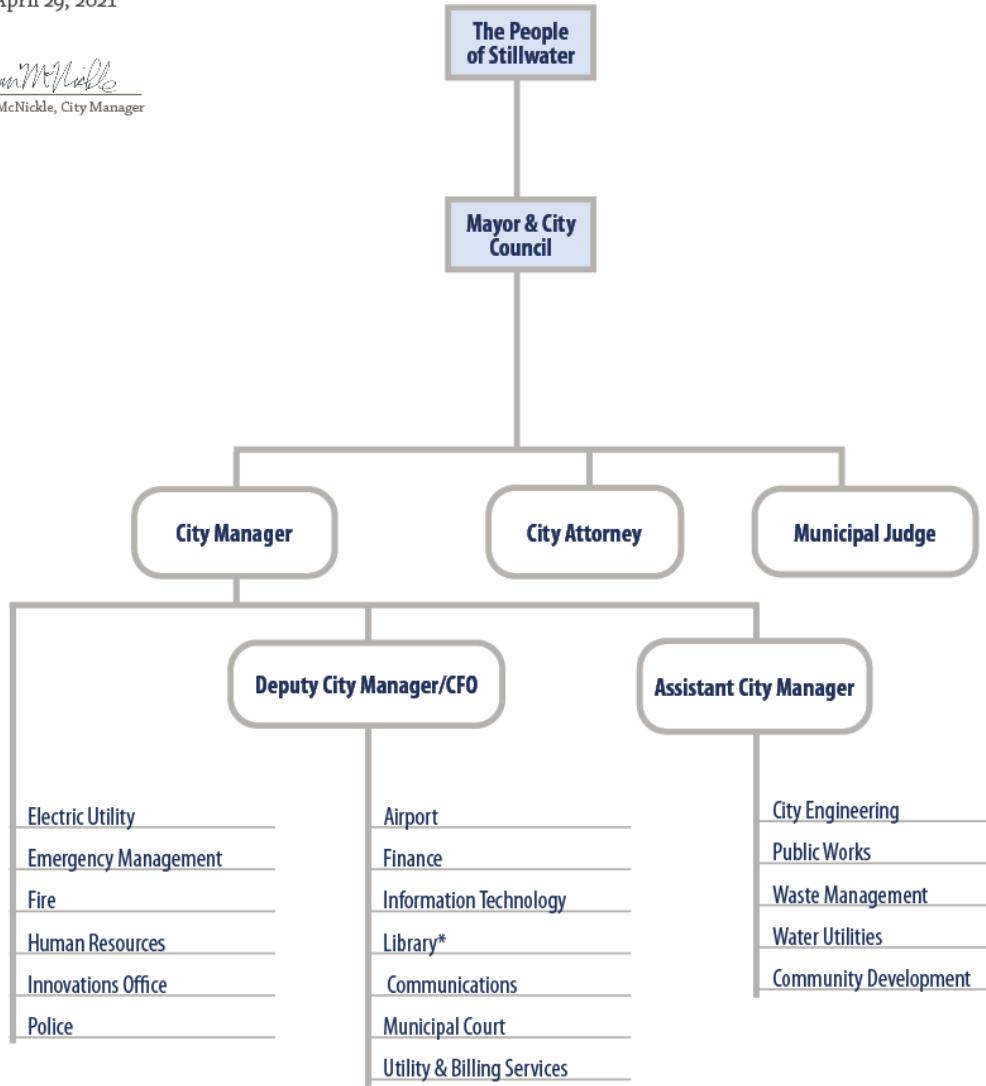
Terry Essary, Fire Chief

The City of *Stillwater*, OKLAHOMA

Organization Chart—General Government

As of April 29, 2021

Norman McNickle
Norman McNickle, City Manager



* As provided in Section 3-6 of the Stillwater City Charter, the Library Board has supervision and control of the public library including appointment of the Library Director and setting policies for the administration of the Library.

CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET

Authorized Full Time Positions

Department	Fiscal Year 2022 Full Time Equivalents	Fiscal Year 2021 Full Time Equivalents
Funded Positions		
City Manager	11.0	12.1
Information Technology	12.0	12.0
Human Resources	4.5	5.0
Finance	12.2	12.0
Municipal Court	4.8	4.7
Marketing and Civic Engagement	5.0	5.5
Community Development	10.8	11.8
City Engineering	8.9	8.6
Public Works	41.9	44.0
Community Resources	13.3	14.2
Police	129.9	127.9
Emergency Management	3.0	3.0
Fire	78.5	78.5
Library	25.2	25.7
Legal	4.0	6.0
General Government	2.5	2.5
Stormwater Management	3.3	4.0
Airport	16.5	16.5
Total Funded Positions	387.3	394.1

RESOLUTION NO. CC-2021-15

"A RESOLUTION OF THE STILLWATER CITY COUNCIL ADOPTING AN OPERATING BUDGET FOR THE FISCAL YEAR 2021-22."

WHEREAS, the Oklahoma Municipal Budget Act, 11 O.S. 17-201 et. seq. establishes procedures for adopting an annual municipal budget; and

WHEREAS, the requirements of said statutes have been met; and

WHEREAS, agreement has been reached relative to the estimated revenues, and necessary appropriations for the various accounts within various funds for the 2021-22 fiscal year; and

WHEREAS, such appropriations must be approved by resolution.

NOW, THEREFORE BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF STILLWATER, OKLAHOMA:

Section 1. That the 2021-22 fiscal year operating budget be adopted in the amounts reflected in this resolution's Attachment A which lists expenditures by department and classifications as required by 11 O.S. 17-213.

Section 2. That the City Capital Fund budget be adopted in the amounts and for the projects reflected in this resolution's Attachment B.

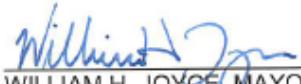
Section 3. That the resolution and a copy of the adopted budget be transmitted to the Oklahoma State Auditor and Inspector and one copy be transmitted to the Clerk of this municipality.

Section 4. That sinking fund requirements be filed with the Payne County Excise Board.

PASSED, APPROVED AND ADOPTED by the Stillwater City Council and SIGNED by the Mayor of the City of Stillwater, this 17th day of May, 2021.



CITY OF STILLWATER, OKLAHOMA
A Municipal Corporation


WILLIAM H. JOYCE, MAYOR


TERESA KADAVY, CITY CLERK

APPROVED AS TO FORM AND LEGALITY on this 17th day of May, 2021.


JOHN E. DORMAN, CITY ATTORNEY

Attachment A

City of Stillwater
Budget for Fiscal Year 2022
Stillwater, Oklahoma

	General Fund	Debt Service Fund	City Capital Fund	Tourism and Convention Fund	Rural Fire Fund	CDBG Grants Fund	Home Buyer's Assistance Fund	Special Ops Team Fund	Stormwater Mgmt Fund	Transportation Fee Fund	Park Donations Fund	Transportation Sales Tax Fund	Merry Main Street	G.M.Koch Donation Fund	Self Insurance Fund	Airport Fund	TOTAL		
Resources and Transfers																			
Beginning Balance	\$0	\$498,446	\$3,298,933	\$266,085	\$344,297	\$1,158	\$0	\$380	\$347,557	\$571,551	\$0	\$4,936,765	31,800	\$49,692	\$1,255,439	\$397,424	\$11,999,528		
Sales Tax	28,000,000																28,000,000		
Use Tax	2,800,000																2,800,000		
Other Tax	1,977,000	230,000		500,000													2,707,000		
Grants	50,000																50,000		
Fines and Forfeits	448,600																448,600		
Fees and Rental	442,790			121,000						60,000							1,243,000		
Interest	137,000																137,000		
Licenses & Permits	244,350																244,350		
Other	383,000																383,000		
Stormwater Fees									300,000								300,000		
Transfers In	17,794,460		0			75,000						4,000,000					8,469,929	1,033,083	31,372,472
Total Resources and Transfers	52,277,200	728,446	3,298,933	766,085	465,297	1,158	75,000	380	647,557	631,551	0	8,936,765	31,800	49,692	10,555,368	2,806,507	81,271,740		
Expenditures and Transfers																			
City Manager																			
Personal Services	1,169,431																1,169,431		
Materials & Supplies	2,900																2,900		
Other Services & Fees	22,487																22,487		
Capital																	0		
Debt																	0		
Information Technology																			
Personal Services	946,074																946,074		
Materials & Supplies	63,455																63,455		
Other Services & Fees	757,650																757,650		
Capital			225,000														225,000		
Debt																	0		
Human Resources																			
Personal Services	364,067																6,500,000		
Materials & Supplies	11,400																6,864,067		
Other Services & Fees	113,650																11,400		
Capital																	1,830,000		
Debt																	0		
Finance																	0		
Personal Services	1,085,991																1,085,991		
Materials & Supplies	22,885																22,885		
Other Services & Fees	141,635																141,635		
Capital			33,500														33,500		
Debt																	0		
Community Development																			
Personal Services	484,087																484,087		
Materials & Supplies	6,150																6,150		
Other Services & Fees	48,600																48,600		
Capital			27,000														27,000		

Attachment A

City of Stillwater
Budget for Fiscal Year 2022
Stillwater, Oklahoma

	General Fund	Debt Service Fund	City Capital Fund	Tourism and Convention Fund	Rural Fire Fund	CDBG Grants Fund	Home Buyer's Assistance Fund	Special Ops Team Fund	Stormwater Mgmt Fund	Transportation Fee Fund	Park Donations Fund	Transportation Sales Tax Fund	Merry Main Street	G.M.Koch Donation Fund	Self Insurance Fund	Airport Fund	TOTAL
Debt																	0
City Engineering																	861,941
Personal Services	861,941																861,941
Materials & Supplies	376,900																376,900
Other Services & Fees	81,100									7,218							88,318
Capital			65,000														65,000
Debt																	0
Public Works																	0
Personal Services	2,138,034																2,138,034
Materials & Supplies	534,836																534,836
Other Services & Fees	324,150																324,150
Capital			522,500														522,500
Debt																	0
Community Resources																	0
Personal Services	590,501																590,501
Materials & Supplies	70,384																70,384
Other Services & Fees	932,883																932,883
Capital			207,000														207,000
Debt																	0
Police																	0
Personal Services	11,275,022																11,275,022
Materials & Supplies	562,537																562,537
Other Services & Fees	353,451																353,451
Capital			1,287,600														1,287,600
Debt																	0
Fire																	0
Personal Services	7,194,802					59,000											7,253,802
Materials & Supplies	198,250					35,300											233,550
Other Services & Fees	215,700					5,500											221,200
Capital																	0
Debt																	0
Library																	0
Personal Services	1,019,498																1,019,498
Materials & Supplies	105,650																105,650
Other Services & Fees	111,814																111,814
Capital			5,500														5,500
Debt																	0
Legal																	0
Personal Services	474,109																474,109
Materials & Supplies	17,500																17,500
Other Services & Fees	128,000																146,000
Capital																	574,000
Debt																	0
General Government																	0
Personal Services	265,551																265,551
Materials & Supplies	7,000																7,000
Other Services & Fees	1,624,150								75,000								1,730,950
Capital																	0
Debt																	0

Attachment A

City of Stillwater
Budget for Fiscal Year 2022
Stillwater, Oklahoma

	General Fund	Debt Service Fund	City Capital Fund	Tourism and Convention Fund	Rural Fire Fund	CDBG Grants Fund	Home Buyer's Assistance Fund	Special Ops Team Fund	Stormwater Mgmt Fund	Transportation Fee Fund	Park Donations Fund	Transportation Sales Tax Fund	Merry Main Street	G.M.Koch Donation Fund	Self Insurance Fund	Airport Fund	TOTAL	
Stormwater									175,482								175,482	
Personal Services									33,968								33,968	
Materials & Supplies									80,962								80,962	
Other Services & Fees																	0	
Capital																	0	
Debt																	0	
Airport																		
Personal Services																881,633	881,633	
Materials & Supplies																1,103,350	1,103,350	
Other Services & Fees																299,180	299,180	
Capital					367,778											0	367,778	
Debt																	0	
Indirect/Direct	(1,439,659)								17,415								43,640	(1,378,604)
Transfers Out	19,012,634	198,928		720,000		1,158			47,066			15,098				779,368	218,704	20,992,956
Total Expenditures and Transfers	52,277,200	198,928	2,740,878	720,000	99,800	1,158	75,000	0	354,893	7,218	0	15,098	31,800	0	9,555,368	2,546,507	68,623,848	
Ending Balance	50	\$529,518	\$558,055	\$46,085	\$365,497	50	\$0	\$380	\$292,664	\$624,333	\$0	\$8,921,667	\$0	\$49,692	\$1,000,000	\$260,000	\$12,647,892	

Attachment B

City of Stillwater
Budget for Fiscal Year 2022
City Capital Fund Expenditures
Stillwater, Oklahoma

Capital Projects	Budget
Airport	
Rehabilitation of 04/22 Taxiway System	227,778
Replace Group Hanger 2 Roof	80,000
Rehabilitation of TH-2 Aprons	35,000
Purchase Foreign Object Debris (FOD) Sweeping System	15,000
Replace HVAC Unit	10,000
City Engineering	
Replace Vehicle Unity #801	35,000
Replace Vehicle Unity #812	25,000
Replace Vehicle Computers	5,000
Community Development	
Replace Vehicle Unit #306	27,000
Community Resources	
Replace Couch Park Bathroom	175,000
Replace Strickland Park Concessions Roof	13,000
Community Center "Center Roof" Architecture Fees	10,000
Replace Community Center Room 121 HVAC	9,000
Emergency Management	
Replace Vehicle Unit #10	65,000
Replace eUAS Drone	35,000
Information Technology	
Replace Cisco IP Office Phones	125,000
Install Fiber Optic Lines to Library, Fire Admin, Animal Welfare, Fleet, Senior Center, and Airport	100,000
Library	
Install North Library Door Fire Mechanism	5,500
Municipal Court	
Install Safety Glass, Remodel Front Counter, and Paint	33,500
Police	
Replace 8 Patrol Vehicles	430,000
Purchase Body Worn Cameras For All Officers	379,000
Replace All Police Tasers	250,000
Purchase Additional Animal Welfare Vehicle	58,600
Repaint and Repair Jail Cells	45,000
Purchase New Patrol Boat	25,000
Public Works	
Replace Dump Truck Unit #5529	160,000
Replace Mower Unit #5261	90,000
Replace Tractor Unit #5565	75,000
Replace Horticulture Building	40,000
Replace Vehicle Unit #5406	35,000
Replace Vehicle Unit #902	30,000
Purchase Automatic Road Striper	21,000
Replace City Hall Hot Water Tank	15,000
Purchase Iron Worker for Weld Shop	15,000
Repair City Hall Back Stairs	10,000
Replace Fleet Tire Machine	10,000
Purchase 1234YFC Fleet Refrigerant Recovery and Recycling Machine	8,000
Purchase Fleet Transmission Flush Machine	7,500
Purchase R134A Fleet Refrigerant Recovery and Recycling Machine	6,000
Total	\$ 2,740,878

FINANCIAL SUMMARY

General Fund
Special Revenue Funds
Debt Service Fund
Capital Project Funds
Enterprise Funds
Internal Service Funds

FUND DESCRIPTION

GENERAL FUND

The General Fund is the primary operating fund of the City. All general tax revenues and other receipts not allocated by law or some other contractual agreement to other funds are accounted for in the General Fund. The principal sources of revenue for this fund include sales tax and franchise taxes, licenses and permits, fines and forfeitures, and fees. Of the 3.5% sales tax received, 1.5% is transferred out to other funds. Expenditures include general administration, public safety, transportation, parks and recreation, library, and development services.

CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET

General Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
REVENUES						
Sales Tax	\$28,105,648	\$28,400,000	\$28,400,000	\$28,000,000	\$(-400,000)	-1.4%
Use Tax	2,871,126	2,500,000	2,500,000	2,800,000	300,000	12.0%
Other Tax	2,089,495	1,954,000	1,954,000	1,977,000	23,000	1.2%
Grants	2,988,725	50,000	1,886,004	50,000	0	0.0%
Fines and Forfeits	715,115	921,400	451,400	448,600	(472,800)	-51.3%
Fees and Rentals	471,735	450,600	459,690	442,790	(7,810)	-1.7%
Interest	120,925	134,000	134,000	137,000	3,000	2.2%
Licenses and Permits	328,790	226,200	226,200	244,350	18,150	8.0%
Other	1,100,913	406,600	420,512	353,000	(23,600)	-5.8%
Total Revenues	38,792,472	35,042,800	36,431,806	34,482,740	(560,060)	-1.6%
Transfers In	15,715,841	16,375,924	15,047,394	17,794,460	1,418,536	8.7%
Total Revenues and Transfers In	\$54,508,313	\$51,418,724	\$51,479,200	\$52,277,200	\$858,476	1.7%

EXPENDITURES

City Manager						
Personal Services	\$800,566	\$1,234,609	\$1,083,967	\$1,169,431	\$(-65,178)	-5.3%
Materials and Supplies	4,171	3,900	3,890	2,900	(1,000)	-25.6%
Other Services and Fees	23,555	20,500	21,835	22,487	1,987	9.7%
Total City Manager	828,292	1,259,009	1,109,692	1,194,818	(64,191)	-5.1%
Information Technology						
Personal Services	1,082,190	932,237	932,237	946,074	13,837	1.5%
Materials and Supplies	32,167	64,570	64,855	63,455	(1,115)	-1.7%
Other Services and Fees	675,655	732,650	733,435	757,650	25,000	3.4%
Capital Outlay	33,200	0	7,063	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Information Technology	1,823,212	1,729,457	1,737,590	1,767,179	37,722	2.2%
Human Resources						
Personal Services	431,768	397,048	359,476	364,067	(32,981)	-8.3%
Materials and Supplies	9,484	11,500	11,500	11,400	(100)	-0.9%
Other Services and Fees	108,561	126,300	126,300	113,650	(12,650)	-10.0%
Total Human Resources	549,813	534,848	497,276	489,117	(45,731)	-8.6%

General Fund continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Finance						
Personal Services	1,053,082	999,282	922,791	1,085,991	86,709	8.7%
Materials and Supplies	17,104	28,445	28,445	22,885	(5,560)	-19.5%
Other Services and Fees	128,965	168,025	168,025	141,635	(26,390)	-15.7%
Capital Outlay	0	0	0	0	0	0.0%
Total Finance	1,199,151	1,195,752	1,119,261	1,250,511	54,759	4.6%
Community Development						
Personal Services	778,138	485,865	485,865	484,087	(1,778)	-0.4%
Materials and Supplies	4,923	4,150	6,150	6,150	2,000	48.2%
Other Services and Fees	8,398	35,570	128,120	48,600	13,030	36.6%
Capital Outlay	0	0	241,369	0	0	0.0%
Total Community Development	791,459	525,585	861,504	538,837	13,252	2.5%
City Engineering						
Personal Services	828,874	923,943	794,516	861,941	(62,002)	-6.7%
Materials and Supplies	298,789	15,925	19,875	376,900	360,975	2266.7%
Other Services and Fees	36,175	81,450	79,873	81,100	(350)	-0.4%
Capital Outlay	896,636	0	5,048,694	0	0	0.0%
Total City Engineering	2,060,474	1,021,318	5,942,958	1,319,941	298,623	29.2%
Public Works						
Personal Services	2,363,269	2,205,429	2,110,262	2,138,034	(67,395)	-3.1%
Materials and Supplies	524,390	540,100	526,884	534,836	(5,264)	-1.0%
Other Services and Fees	342,785	344,475	355,266	324,150	(20,325)	-5.9%
Capital Outlay	80,697	0	32,925	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Public Works	3,311,141	3,090,004	3,025,337	2,997,020	(92,984)	-3.0%
Community Resources						
Personal Services	698,368	599,181	509,181	590,501	(8,680)	-1.4%
Materials and Supplies	41,715	68,954	66,539	70,384	1,430	2.1%
Other Services and Fees	793,041	1,024,779	815,284	932,883	(91,896)	-9.0%
Capital Outlay	0	0	228,420	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Community Resources	1,533,124	1,692,914	1,619,424	1,593,768	(99,146)	-5.9%

General Fund continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Police						
Personal Services	11,868,111	10,615,245	10,615,245	11,275,022	659,777	6.2%
Materials and Supplies	475,492	559,709	544,611	562,537	2,828	0.5%
Other Services and Fees	427,107	405,800	654,387	343,451	(52,349)	-12.9%
Capital Outlay	278,411	0	48,842	0	0	0.0%
Total Police	13,049,121	11,580,754	11,863,085	12,191,010	610,256	5.3%
Fire						
Personal Services	7,925,605	7,046,832	7,051,431	7,194,802	147,970	2.1%
Materials and Supplies	186,607	180,250	200,970	198,250	18,000	10.0%
Other Services and Fees	140,470	210,268	215,581	215,700	5,432	2.6%
Capital Outlay	0	0	0	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Fire	8,252,682	7,437,350	7,467,982	7,608,752	171,402	-1.1%
Library						
Personal Services	1,163,700	1,027,816	949,816	1,019,498	(8,318)	-0.8%
Materials and Supplies	74,261	107,750	107,750	105,650	(2,100)	-1.9%
Other Services and Fees	243,846	115,590	500,250	111,817	(3,776)	-3.3%
Capital Outlay	29,962	0	0	0	0	0.0%
Total Library	1,511,769	1,251,156	1,557,816	1,236,962	(14,194)	-1.1%
Legal						
Personal Services	584,640	622,525	478,644	474,109	(148,416)	-23.8%
Materials and Supplies	9,306	20,000	17,500	17,500	(2,500)	-12.5%
Other Services and Fees	61,965	101,368	130,162	128,000	26,632	26.3%
Capital Outlay	0	0	0	0	0	0.0%
Total Legal	655,911	743,893	626,306	619,609	(124,284)	-16.7%
General Government						
Personal Services	273,011	286,456	286,456	265,551	(20,905)	-7.3%
Materials and Supplies	17,845	12,050	114,035	7,000	(5,050)	-41.9%
Other Services and Fees	1,332,090	1,566,900	4,320,143	1,624,150	57,250	3.7%
Capital Outlay	1,899	0	0	0	0	0.0%
Total General Government	1,624,845	1,865,406	4,720,634	1,896,701	31,295	1.7%
Indirect/Direct	(1,254,007)	(1,439,659)	(1,439,659)	(1,439,659)	0	0.0%
Transfers Out	17,723,722	18,930,937	21,471,340	19,012,634	81,697	0.4%
Total Expenditures and Transfers	53,660,709	51,418,724	62,180,546	52,277,200	858,476	1.7%

General Fund continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Total Personal Services	29,851,322	27,376,468	26,579,887	27,869,108	492,640	1.8%
Total Materials and Supplies	1,696,254	1,617,303	1,713,004	1,979,847	362,544	22.4%
Total Other Services and Fees	4,322,613	4,933,675	8,248,661	4,855,270	(78,405)	-1.6%
Indirect/Direct	(1,254,007)	(1,439,659)	(1,439,659)	(1,439,659)	0	0.0%
Total Operating Expenditures	34,616,182	32,487,787	35,101,893	33,264,566	776,779	2.4%
Total Capital Outlay	1,356,269	0	5,607,313	0	0	0.0%
Total Debt	0	0	0	0	0	0.0%
Transfer Out	17,723,722	18,930,937	21,471,340	19,012,634	81,697	0.4%
Total Expenditures and Transfers	53,696,173	51,418,724	62,180,546	52,277,200	858,476	1.7%
Revenues over(under) Expenditures	812,140	0	(10,701,346)	0	0	0.0%
Beginning Balance 7/1	7,191,493	10,882,582	10,882,582	181,236	(10,701,346)	-98.3%
Adjust for Receivables	6,297,423	0	0	0	0	0.0%
Adjust for Payables	(3,418,474)	0	0	0	0	0.0%
Ending Fund Balance	\$10,882,582		\$181,236	\$0	\$(10,882,582)	-98.3%

TRANSFERS DETAIL

Transfers In:						
SUA	\$15,715,841	\$16,375,924	\$15,047,394	\$17,013,934	\$638,010	3.9%
Self Insurance Fund	0	0	0	779,368	779,368	100.0%
CDBG Fund	0	0	0	1,158	1,158	100.0%
Airport	0	0	0	0	0	0.0%
Total Transfers In	15,715,841	16,375,924	15,047,394	17,794,460	1,418,536	8.7%
Transfers Out:						
SUA (Penny Sales Tax)	8,038,407	8,114,286	8,114,286	8,000,000	(114,286)	-1.4%
Transportation Fund (1/2 Penny Sales Tax)	4,019,203	4,057,143	4,057,143	4,000,000	(57,143)	-1.4%
Self Insurance Fund	728,109	4,907,759	4,907,759	5,010,585	102,826	2.1%
City Capital Fund	1,589,445	0	2,096,329	0	0	0.0%
Home Buyer's Assistance Fund	0	0	56,069	75,000	75,000	100.0%
Airport Fund	2,452,107	958,384	958,384	1,033,083	74,699	7.8%
CDBG Fund	0	0	0	0	0	0.0%
SEDA	896,451	893,365	1,281,370	893,966	601	0.1%
SUA	0	0	0	0	0	0.0%
Total Transfers Out	17,723,722	18,930,937	21,471,340	19,012,634	81,697	0.4%

FUND DESCRIPTION

OTHER GOVERNMENTAL FUNDS

Other Governmental Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

- **TOURISM AND CONVENTION FUND** — budgets and accounts for hotel/motel tax. Funds are used to encourage, promote and foster conventions, conferences and tourism development in the City.
- **RURAL FIRE FUND** — budgets and accounts for rural fire subscription fees and expenditures related to fire protection.
- **CDBG GRANTS FUND** — budgets and accounts for grant revenues and expenditures under the Federal Community Development Block Grant Entitlements Program for community development.
- **HOME BUYER'S ASSISTANCE FUND** — budgets and accounts for specific revenues and expenditures related to the City's Home Buyer's Assistance Program.
- **PARK GRANTS FUND** — budgets and accounts for grant revenues and expenditures related to parks and recreation improvements.
- **COMMUNITY DEVELOPMENT REHAB FUND** — budgets and accounts for grant and loan revenues and expenditures related to community and economic development activities.
- **SPECIAL OPERATIONS TEAM FUND** — budgets and accounts for the receipt and expenditure of donation funds to support the operation of the Stillwater Police Department's Special Operations Team.
- **STORMWATER MANAGEMENT FUND** — budgets and accounts for stormwater fee revenues and expenditures related to the maintenance and improvements of the stormwater drainage system.
- **TRANSPORTATION FEE FUND** — budgets and accounts for transportation fee revenues and expenditures related to enhancements to the City's transportation system.
- **PARK DONATIONS FUND** — budgets and accounts for donations and expenditures pertaining to park improvements
- **GALIE MAY KOCH DONATION FUND** — budgets and accounts for specific revenues and expenditures pertaining to a donation to the police department.
- **MERRY MAIN STREET** — budgets and accounts for specific revenues and expenditures pertaining to the annual Merry Main Street special event.

CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET

Other Governmental Funds

	FY2020	FY2021	FY2021	FY2022	CHANGE OVER	
	ACTUAL	ADOPTED	REVISED	ADOPTED	FY2021	ADOPTED
					\$	%

TOURISM AND CONVENTION FUND

Revenues						
Hotel/Motel Taxes	\$641,945	\$800,000	\$500,000	\$500,000	\$(300,000)	-37.5%
Interest	5,883	0	0	0	0	0.0%
Total Revenues	647,828	800,000	500,000	500,000	80,000	-37.5%
Expenditures						
Other Services and Fees	0	0	14,843	0	0	0.0%
Transfers Out	727,500	720,000	720,000	720,000	0	0.0%
Total Expenditures	727,500	720,000	734,843	720,000	0	0.0%
Revenues over Expenditures	(79,672)	80,000	(234,843)	(220,000)	(300,000)	-375.0%
Beginning Balance 7/1	509,741	500,928	500,928	266,085	(234,843)	-46.9%
Adjust for Receivables	91,389	0	0	0	0	0.0%
Adjust for Payables	(20,530)	0	0	0	0	0.0%
Ending Fund Balance	\$500,928	\$580,928	\$266,085	\$46,085	(\$534,843)	-92.1%

RURAL FIRE FUND

Revenues						
Fees	\$152,336	\$121,000	\$121,000	\$121,000	\$0	0.0%
Interest Earnings	5,954	0	0	0	0	0.0%
Other	0	0	0	0	0	0.0%
Total Revenues	158,290	121,000	121,000	121,000	0	0.0%
Expenditures						
Personal Services	993	59,000	59,000	59,000	0	0.0%
Materials and Supplies	29,108	30,200	27,200	35,200	5,100	16.9%
Other Services and Fees	3,154	5,500	8,500	5,500	0	0.0%
Capital Outlay	3,839	0	300,000	0	0	0.0%
Debt	13,874	0	0	0	0	0.0%
Total Expenditures	50,968	94,700	394,700	99,800	5,100	5.4%
Revenues over Expenditures	107,322	26,300	(273,700)	21,200	(5,100)	-19.4%
Beginning Balance 7/1	509,412	617,997	617,997	344,297	(273,700)	-44.3%
Adjust for Receivables	30,848	0	0	0	0	0.0%
Adjust for Payables	(29,585)	0	0	0	0	0.0%
Ending Fund Balance	\$617,997	\$644,297	\$344,297	\$365,497	(\$278,800)	-43.3%

Other Governmental Funds continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%

CDBG GRANTS FUND

Revenues						
Grants	\$0	\$0	\$5,066	\$0	\$0	0.0%
Interest Earnings	0	0	0	0	0	0.0%
Other	0	0	0	0	0	0.0%
Transfers In	0	0	0	0	0	0.0%
Total Revenues	0	0	5,066	0	0	0.0%
Expenditures						
Other Services and Fees	28,655	0	0	0	0	0.0%
Capital Outlay	13,672	0	85,944	0	0	0.0%
Transfer Out	0	0	8,530	1,158	1,158	100.0%
Total Expenditures	42,327	0	94,474	1,158	1,158	100.0%
Revenues over Expenditures	(42,327)	0	(89,408)	(1,158)	(1,158)	-100.0%
Beginning Balance 7/1	132,893	90,566	90,566	1,158	(89,408)	-98.7%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	\$90,566	\$90,566	\$1,158	\$0	\$(90,566)	-100.0%

**HOME BUYER'S
ASSISTANCE FUND**

Revenues						
Transfers In	0	0	83,530	75,000	75,000	100.0%
Total Revenues	0	0	83,530	75,000	75,000	100.0%
Expenditures						
Other Services and Fees	0	0	83,530	75,000	75,000	100.0%
Total Expenditures	0	0	83,530	75,000	75,000	100.0%
Revenues over Expenditures	0	0	0	0	0	0.0%
Beginning Balance 7/1	0	0	0	0	0	0.0%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	0.0%

Other Governmental Funds continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%

PARK GRANTS FUND

Revenues						
Grants	\$0	\$0	\$0	\$0	\$0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Expenditures						
Capital Outlay	0	0	0	0	0	0.0%
Transfer Out	0	0	1,038	0	0	0.0%
Total Expenditures	0	0	1,038	0	0	0.0%
Revenues over Expenditures	0	0	(1,038)	0	0	0.0%
Beginning Balance 7/1	1,038	1,038	1,038	0	(1,038)	-100.0%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	\$1,038	\$1,038	\$0	\$0	(\$1,038)	-100.0%

COMMUNITY DEVELOP REHAB FUND

Revenues						
Interest Earnings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Loan Revenues	0	0	0	0	0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Expenditures						
Transfer Out	0	0	17,893	0	0	0.0%
Total Expenditures	0	0	17,893	0	0	0.0%
Revenues over Expenditures	0	0	(17,893)	0	0	0.0%
Beginning Balance 7/1	17,893	17,893	17,893	0	(17,893)	-100.0%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	\$17,893	\$17,893	\$0	\$0	(\$17,893)	-100.0%

Other Governmental Funds continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED					
					\$	%				
SPECIAL OPERATIONS TEAM FUND										
Revenues										
Donations	\$ 265	\$0	\$0	\$0	\$0	0.0%				
Interest Earnings	70	0	0	0	0	0.0%				
Total Revenues	335	0	0	0	0	0.0%				
Expenditures										
Other Services and Fees	0	0	0	0	0	0.0%				
Capital Outlay	6,900	0	0	0	0	0.0%				
Total Expenditures	6,900	0	0	0	0	0.0%				
Revenues over Expenditures	(6,565)	0	0	0	0	0.0%				
Beginning Balance 7/1	6,942	380	380	380	0	0.0%				
Adjust for Receivables	3	0	0	0	0	0.0%				
Adjust for Payables	0	0	0	0	0	0.0%				
Ending Fund Balance	\$380	\$380	\$380	\$380	\$0	0.0%				
STORMWATER MANAGEMENT FUND										
Revenues										
Fees	\$306,591	\$300,000	\$300,000	\$300,000	\$0	0.0%				
Interest Earnings	5,173	0	0	0	0	0.0%				
Other	0	0	0	0	0	0.0%				
Total Revenues	311,764	300,000	300,000	300,000	0	0.0%				
Expenditures										
Personal Services	210,249	176,036	176,036	175,482	(554)	-0.3%				
Materials and Supplies	30,364	23,320	23,320	33,968	10,648	45.7%				
Other Services and Fees	27,758	79,250	79,250	80,962	1,712	2.2%				
Capital Outlay	0	0	120,000	0	0	0.0%				
Direct/Indirect Cost Allocation	15,332	17,415	17,415	17,415	0	0.0%				
Transfers Out	0	42,066	42,066	47,066	5,000	11.9%				
Total Expenditures	283,703	338,087	458,087	354,893	16,806	5.0%				
Revenues over Expenditures	28,061	(38,087)	(158,087)	(54,893)	(16,806)	-44.1%				
Beginning Balance 7/1	445,348	505,644	505,644	347,554	(158,090)	-31.3%				
Adjust for Receivables	54,175	0	0	0	0	0.0%				
Adjust for Payables	(21,940)	0	0	0	0	0.0%				
Ending Fund Balance	\$505,644	\$467,557	\$347,557	\$292,661	(\$174,896)	-37.4%				

Other Governmental Funds continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%

TRANSPORTATION FEE FUND

Revenues						
Fees	\$94,616	\$80,000	\$80,000	\$60,000	(\$20,000)	-25.0%
Interest Earnings	5,938	0	0	0	0	0.0%
Other	0	0	0	0	0	0.0%
Total Revenues	100,554	80,000	80,000	60,000	(20,000)	-25.0%
Expenditures						
Other Services and Fees	0	7,218	7,218	7,218	(7,218)	-100.0%
Capital Outlay	0	0	88,362	0	0	0.0%
Total Expenditures	0	7,218	95,580	7,218	(7,218)	-100.0%
Revenues over Expenditures	100,554	72,782	(15,580)	52,782	(20,000)	-27.5%
Beginning Balance 7/1	486,364	587,131	587,131	571,551	(15,580)	-2.7%
Adjust for Receivables	213	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	\$587,131	\$659,913	\$571,551	\$624,333	(\$35,580)	-5.4%

PARK DONATIONS FUND

Revenues						
Interest Earnings	\$0	\$0	\$136,900	\$0	\$0	0.0%
Donations	30,000	0	0	0	0	0.0%
Total Revenues	30,000	0	136,900	0	0	0.0%
Expenditures						
Other Services and Fees	300	0	6,600	0	0	0.0%
Capital Outlay	29,275	0	195,725	0	0	0.0%
Total Expenditures	29,575	0	202,325	0	0	0.0%
Revenues over Expenditures	425	0	(65,425)	0	0	0.0%
Beginning Balance 7/1	65,000	65,425	65,425	0	(65,425)	-100.0%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	\$65,425	\$65,425	\$0	\$0	(\$65,425)	-100.0%

Other Governmental Funds continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED					
					\$	%				
GALIE MAY KOCH DONATION FUND										
Revenues										
Interest Earnings	\$548	\$0	\$0	\$0	\$0	0.0%				
Total Revenues	548	0	0	0	0	0.0%				
Expenditures										
Materials and Supplies	0	0	0	0	0	0.0%				
Total Expenditures	0	0	0	0	0	0.0%				
Revenues over Expenditures	548	0	0	0	0	0.0%				
Beginning Balance 7/1	49,121	49,692	49,692	49,692	0	0.0%				
Adjust for Receivables	23	0	0	0	0	0.0%				
Adjust for Payables	0	0	0	0	0	0.0%				
Ending Fund Balance	\$49,692	\$49,692	\$49,692	\$49,692	\$0	0.0%				
MERRY MAIN STREET										
Revenues										
Fees	\$4,950	\$0	\$0	\$0	\$0	0.0%				
Other	17,626	0	327	0	0	0.0%				
Interest	780	0	0	0	0	0.0%				
Transfer In	0	0	0	0	0	0.0%				
Total Revenues	23,356	0	327	0	0	0.0%				
Expenditures										
Personal Services	13,566	0	0	0	0	0.0%				
Materials and Supplies	7,300	32,500	2,597	0	(32,500)	-100.0%				
Other Services and Fees	15,724	0	0	31,800	31,800	100.0%				
Capital Outlay	81,229	0	0	0	0	0.0%				
Total Expenditures	117,819	32,500	2,597	31,800	(700)	-2.2%				
Revenues over Expenditures	(94,463)	(32,500)	(2,270)	(31,800)	700	2.2%				
Beginning Balance 7/1	123,533	34,070	34,070	31,800	(2,270)	-6.7%				
Adjust for Receivables	0	0	0	0	0	0.0%				
Adjust for Payables	0	0	0	0	0	0.0%				
Ending Fund Balance	\$34,070	\$1,570	\$31,800	\$0	\$(1,570)	-100.0%				

FUND DESCRIPTION

DEBT SERVICE FUNDS

- **DEBT SERVICE FUND** – budgets and accounts for property taxes paid to the City for use in retiring general obligation bonds, court-assessed judgments, and related interest and fiscal agent fees (as prescribed by state law).

CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET

Debt Service Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Ad Valorem Taxes	\$1,005,402	\$930,000	\$930,000	\$230,000	\$(700,000)	-75.3%
Interest	4,618	0	0	0	0	0.0%
Total Revenues	1,010,020	930,000	930,000	230,000	(700,000)	-75.3%
Expenditures						
Interest and Fiscal Fees	46,200	14,400	14,400	0	(14,400)	-100.0%
Principal Retirements	795,000	350,000	350,000	0	(350,000)	-100.0%
Total Expenditures	841,200	364,400	364,400	0	(364,400)	-100.0%
Other Uses						
Transfers Out	158,726	229,556	229,556	198,928	(30,628)	-13.3%
Total Expenditures and Uses	999,926	593,956	593,956	198,928	(395,028)	-66.5%
Revenues Over Expenditures	10,094	336,044	336,044	31,072	(304,972)	-90.8%
Beginning Cash Balance 7/1	149,860	162,402	162,402	498,446	336,044	206.9%
Adjust for Receivables	40,358	0	0	0	0	0.0%
Adjust for Payables	(37,910)	0	0	0	0	0.0%
Ending Fund Balance	\$162,402	\$498,446	\$498,446	\$529,518	\$31,072	6.2%

TRANSFERS DETAIL

Transfers Out						
Self Insurance Fund	\$158,726	\$229,556	\$229,556	\$198,928	\$(30,628)	-13.3%
Total Transfers Out	158,726	229,556	229,556	198,928	(30,628)	-13.3%

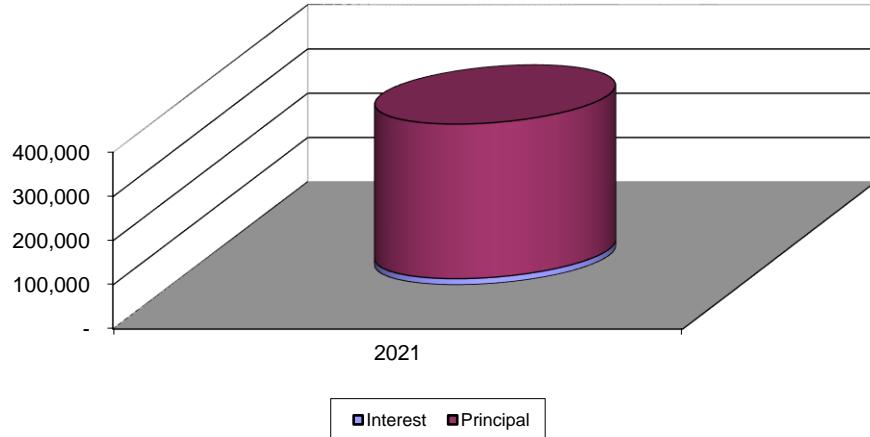
CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET

Debt Service Requirements

Series	Description	Amount	Issue Date	Amount Outstanding at 6/30/2020	Issue Type	Interest Rate	Maturity Date
1.	2010 GO Refunding Bonds	\$8,390,000	4/8/2010	\$350,000	GO Bond	4.0000%	6/1/2021

Fiscal Year	Principal	Interest	Total
2021	350,000	14,000	364,000
Total Outstanding at 6/30/2020	\$350,000	\$14,000	\$364,000

Debt Service Requirements



FUND DESCRIPTION

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

- **CITY CAPITAL FUND** – budgets and accounts for capital expenditures of the City.
- **TRANSPORTATION IMPROVEMENT FUND** – budgets and accounts for street improvements or debt payments funded by the related half penny sales tax.

CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET

City Capital Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 PROPOSED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Grant	\$0	\$0	\$240,000	\$0	\$0	0.0%
Interest Earnings	42,582	0	0	0	0	0.0%
Misc Revenue	20,263	0	200,000	0	0	0.0%
Total Revenues	62,845	0	440,000	0	0	0.0%
Other Resources						
Transfers In	5,589,445	2,000,000	4,096,329	0	(2,000,000)	0.0%
Total Resources	5,652,290	2,000,000	4,536,329	0	(2,000,000)	-100.0%
Expenditures						
Capital Outlay:						
Airport	106,319	50,000	245,403	367,778	317,778	635.6%
City Engineering	2,213,246	500,000	3,382,257	65,000	(435,000)	-87.0%
Community Development	63,474	0	0	27,000	27,000	100.0%
Community Resources	31,153	44,000	529,000	207,000	163,000	370.5%
Emergency Management	0	500,000	545,000	100,000	(400,000)	-80.0%
Finance	0	0	0	33,500	33,500	100.0%
Fire	61,759	81,000	481,000	0	(81,000)	-100.0%
General Government	72,739	0	74,238	0	0	0.0%
Information Technology	597,195	300,000	382,806	225,000	(75,000)	-25.0%
Library	0	0	0	5,500	5,500	100.0%
Police	459,821	448,000	460,000	1,187,600	739,600	165.1%
Public Works	0	14,000	164,000	522,500	508,500	3632.1%
Stormwater	0	500,000	0	0	(500,000)	-100.0%
Total Expenditures	3,605,706	2,437,000	6,263,704	2,740,878	303,878	12.5%
Revenues over Expenditures	2,046,584	(437,000)	(1,727,375)	(2,740,878)	(2,303,878)	-527.2%
Beginning Balance 7/1	2,979,540	5,026,308	5,026,308	3,298,933	(1,727,375)	-34.4%
Adjust for Receivables	184	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Balance	\$5,026,308	\$4,589,308	\$3,298,933	\$558,055	\$(4,031,253)	-87.8%

TRANSFERS DETAIL

Transfers In						
General Fund	1,589,445	0	2,096,329	0	0	0.0%
Stillwater Utilities Authority	4,000,000	2,000,000	2,000,000	0	(2,000,000)	-100.0%
Total Transfers In	5,589,445	2,000,000	4,096,329	0	(2,000,000)	-100.0%

CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET

Transportation Improvement Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest Earnings	\$129,388	\$0	\$0	\$0	\$0	0.0%
Other	0	0	0	0	0	0.0%
Total Revenues	129,388	0	0	0	0	0.0%
Other Resources						
Transfers In	4,019,203	4,057,143	4,057,143	4,000,000	(57,143)	-1.4%
Total Revenues and Resources	4,148,591	4,057,143	4,057,143	4,000,000	(57,143)	-1.4%
Expenditures						
Personal Services	79,635	67,515	67,515	0	(67,515)	-100.0%
Materials and Supplies	3,467	352,450	2,950	0	(352,450)	-100.0%
Other Services and Fees	0	600	338,230	0	(600)	-100.0%
Capital Outlay	3,133,506	0	10,472,210	0	0	0.0%
Total Expenditures	3,216,608	420,565	10,880,905	0	(420,565)	-100.0%
Other Uses						
Transfers Out	0	13,431	13,431	15,098	1,667	12.4%
Total Expenditures and Uses	3,216,608	433,996	10,894,336	15,098	(418,898)	-96.5%
Revenues over Expenditures	931,983	3,623,147	(6,837,193)	3,984,902	361,755	10.0%
Beginning Balance 7/1	10,544,998	11,773,958	11,773,958	4,936,765	(6,837,193)	-58.1%
Adjust for Receivables	678,700	0	0	0	0	0.0%
Adjust for Payables	(381,723)	0	0	0	0	0.0%
Ending Fund Balance	\$11,773,958	\$15,397,105	\$4,936,765	\$8,921,667	\$(6,475,438)	-42.1%
TRANSFERS DETAIL						
Transfers In						
General Fund	\$4,019,203	\$4,057,143	\$4,057,143	\$4,000,000	(\$57,143)	-1.4%
Total Transfers In	4,019,203	4,057,143	4,057,143	4,000,000	(57,143)	-1.4%
Transfers Out						
Self Insurance Fund	0	13,431	13,431	15,098	1,667	12.4%
Total Transfers Out	0	13,431	13,431	15,098	1,667	12.4%

FUND DESCRIPTION

ENTERPRISE FUNDS

Enterprise Funds are used to account for activities that are operated in a manner similar to a private business enterprise, where the cost of goods and services are to be financed or recovered primarily through user charges.

- **AIRPORT FUND** – budgets and accounts for revenues and expenditures related to the operation of the airport facility, pay debt service requirements on airport related debt, and finance future airport improvements.

CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET

Airport Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
	\$	%				
Revenues						
Charges for Services	\$1,249,875	\$1,735,000	\$1,735,000	\$1,243,000	\$(-492,000)	-28.4%
Other	193,178	190,700	190,700	133,000	(57,700)	-30.3%
Grants	5,432,455	0	12,259,945	0	0	0.0%
Interest	0	0	0	0	0	0.0%
Total Revenues	6,875,508	1,925,700	14,185,645	1,376,000	(549,700)	-28.5%
Other Resources						
Transfers In	2,452,107	958,384	958,384	1,033,083	74,699	7.8%
Total Revenues and Resources	9,327,615	2,884,084	15,144,029	2,409,083	(475,001)	-16.5%
Expenditures						
Personal Services	931,380	781,430	846,211	881,633	100,203	12.8%
Materials & Supplies	1,110,801	1,605,500	1,603,100	1,103,350	(502,150)	-31.3%
Other Services & Fees	199,097	329,880	225,084	299,180	(30,700)	-9.3%
Capital Outlay	6,515,416	0	13,354,839	0	0	0.0%
Indirect/Direct	27,874	43,640	43,640	43,640	0	0.0%
Total Expenditures	8,784,568	2,760,450	16,072,874	2,327,803	(432,647)	-15.7%
Other Uses						
Transfers Out	0	195,370	195,370	218,704	23,334	11.9%
Total Expenditures	\$8,784,568	\$2,955,820	\$16,268,244	\$2,546,507	\$(-409,313)	-13.8%
Revenues over Expenditures	\$543,047	(\$71,736)	(\$1,124,215)	(\$137,424)	(\$65,688)	-91.6%
Beginning Balance 7/1	776,554	1,521,639	1,521,639	397,424	(1,124,215)	-73.9%
Adjust for Receivables	605,480	0	0	0	0	0.0%
Adjust for Payables	(403,442)	0	0	0	0	0.0%
Ending Balance	\$1,521,639	\$1,449,903	\$397,424	\$260,000	(\$1,439,903)	-99.3%
TRANSFERS DETAIL						
Transfer In						
General Fund	\$2,452,107	\$958,384	\$958,384	\$1,033,083	\$74,699	7.8%
Total Transfer In	2,452,107	958,384	958,384	1,033,083	74,699	7.8%
Transfers Out						
Self Insurance Fund	0	195,370	\$195,370	218,704	23,334	11.9%
Total Transfers Out	\$0	\$195,370	\$195,370	\$218,704	23,334	11.9%

The City of *Stillwater*, OKLAHOMA

Organization Chart—Stillwater Regional Airport Authority (SRAA)

As of November 19, 2019

Norman McNickle
Norman McNickle, City Manager



FUND DESCRIPTION

INTERNAL SERVICE FUNDS

- **Self Insurance Fund** — Established to account for direct and indirect costs of administering a self-funded and fully insured plan which includes group health insurance, workers compensation, unemployment compensation, and liability coverage, the major sources of revenue for this fund are transfers from the General Fund, Airport Fund, Stormwater Management Fund, Transportation Management Fund, and the Stillwater Utilities Authority.

CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET

Self Insurance Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Reimbursements	\$0	\$830,000	\$830,000	\$830,000	\$0	0.0%
Workers Comp Contributions	0	0	0	0	0	0.0%
Total Revenues	0	830,000	830,000	830,000	0	0.0%
Other Resources						
Transfers In	886,835	8,060,621	8,060,621	8,469,929	409,308	5.1%
Total Revenues and Resources	886,835	8,890,621	8,890,621	9,299,929	409,308	4.6%
Expenditures						
Personal Services	0	6,500,000	6,500,000	6,500,000	0	0.0%
Materials & Supplies	0	0	0	0	0	0.0%
Other Services & Fees	325,495	2,386,000	2,455,066	2,276,000	(110,000)	-4.6%
Total Expenditures	325,495	8,886,000	8,955,066	8,776,000	(110,000)	-1.2%
Other Uses						
Transfers Out	0	0	0	779,368	779,368	100.0%
Total Expenditures and Uses	6,742,088	8,886,000	8,955,066	9,555,368	669,368	7.5%
Revenues over Expenditures	561,340	4,621	(64,445)	(255,439)	(260,060)	5,627.8%
Beginning Balance 7/1	1,558,123	1,319,884	1,319,884	1,255,439	(64,445)	-4.9%
Adjust for Receivables	136,485	0	0	0	0	0.0%
Adjust for Payables	(936,064)	0	0	0	0	0.0%
Ending Fund Balance	\$1,319,884	\$1,324,505	\$1,255,439	\$1,000,000	\$(324,505)	-24.5%

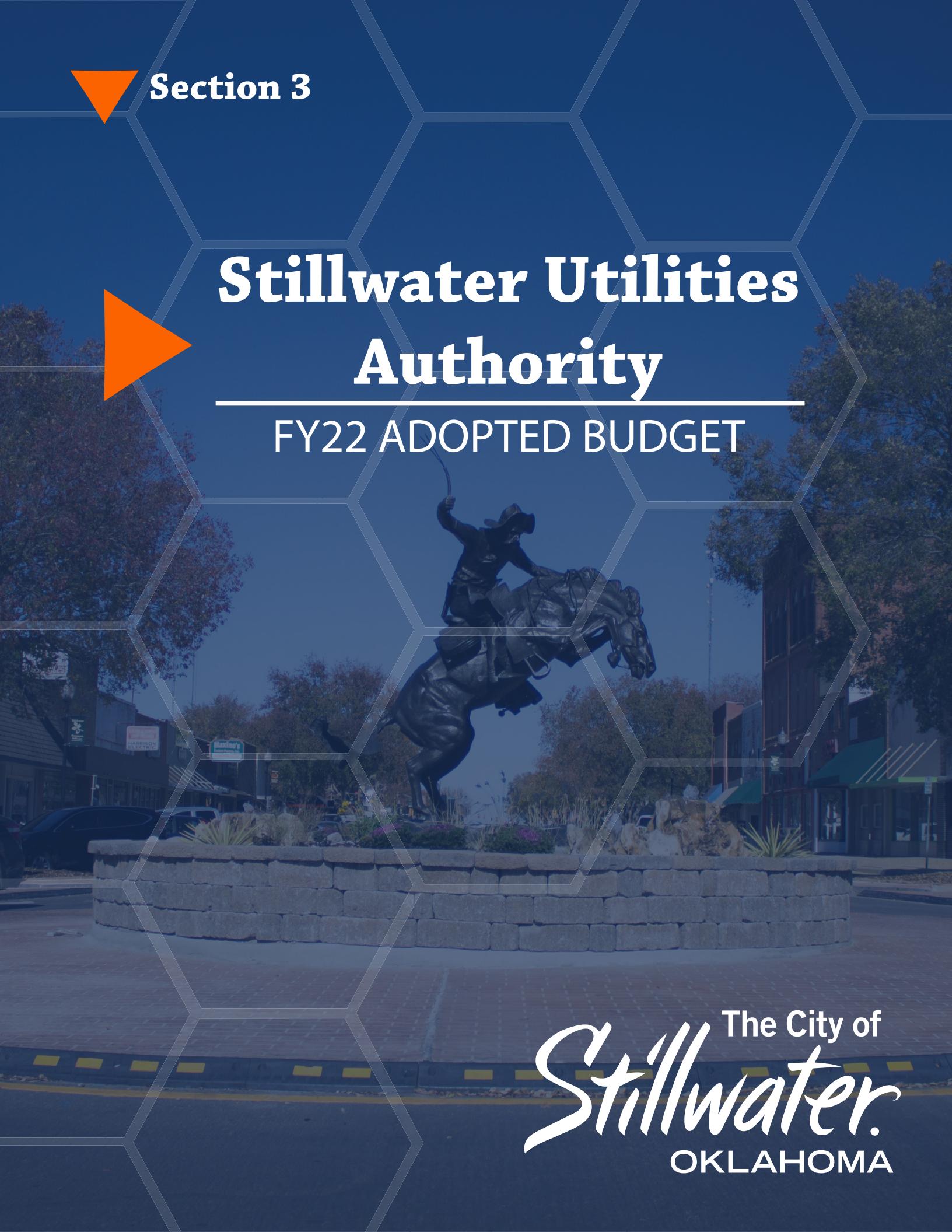
TRANSFERS DETAIL

Transfers In						
General Fund	\$728,109	\$4,907,759	\$4,907,759	\$5,010,585	\$102,826	2.1%
Debt Service Fund	158,726	229,556	229,556	198,828	(30,728)	-13.4%
Stormwater Management Fund	0	42,066	42,066	47,066	5,000	11.9%
Transportation Fund	0	13,431	13,431	15,098	1,667	12.4%
Airport Fund	0	195,370	195,370	218,704	23,334	11.9%
Stillwater Utilities Authority	0	2,672,439	2,672,439	2,979,548	307,109	11.5%
Stillwater Economic Development Authority	0	0	0	0	0	0.0%
Total Transfers In	886,835	8,060,621	8,060,621	8,469,929	409,308	5.1%

 **Section 3**

Stillwater Utilities Authority

FY22 ADOPTED BUDGET



The City of
Stillwater.
OKLAHOMA

STILLWATER UTILITIES AUTHORITY OFFICIALS

Chairmen and Trustees

Will Joyce, Chairman

Alane Zannotti, Vice Chairman

Amy Dzialowski, Trustee

John Wedlake, Trustee

Christie Hawkins, Trustee

Administration

Norman McNickle, General Manager

John Dorman, General Counsel

Teresa Kadavy, Secretary

Chris Knight, Waste Management Director

Dana Mattox, Utility and Billing Services Director

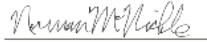
James Driskel, Water Utilities Director

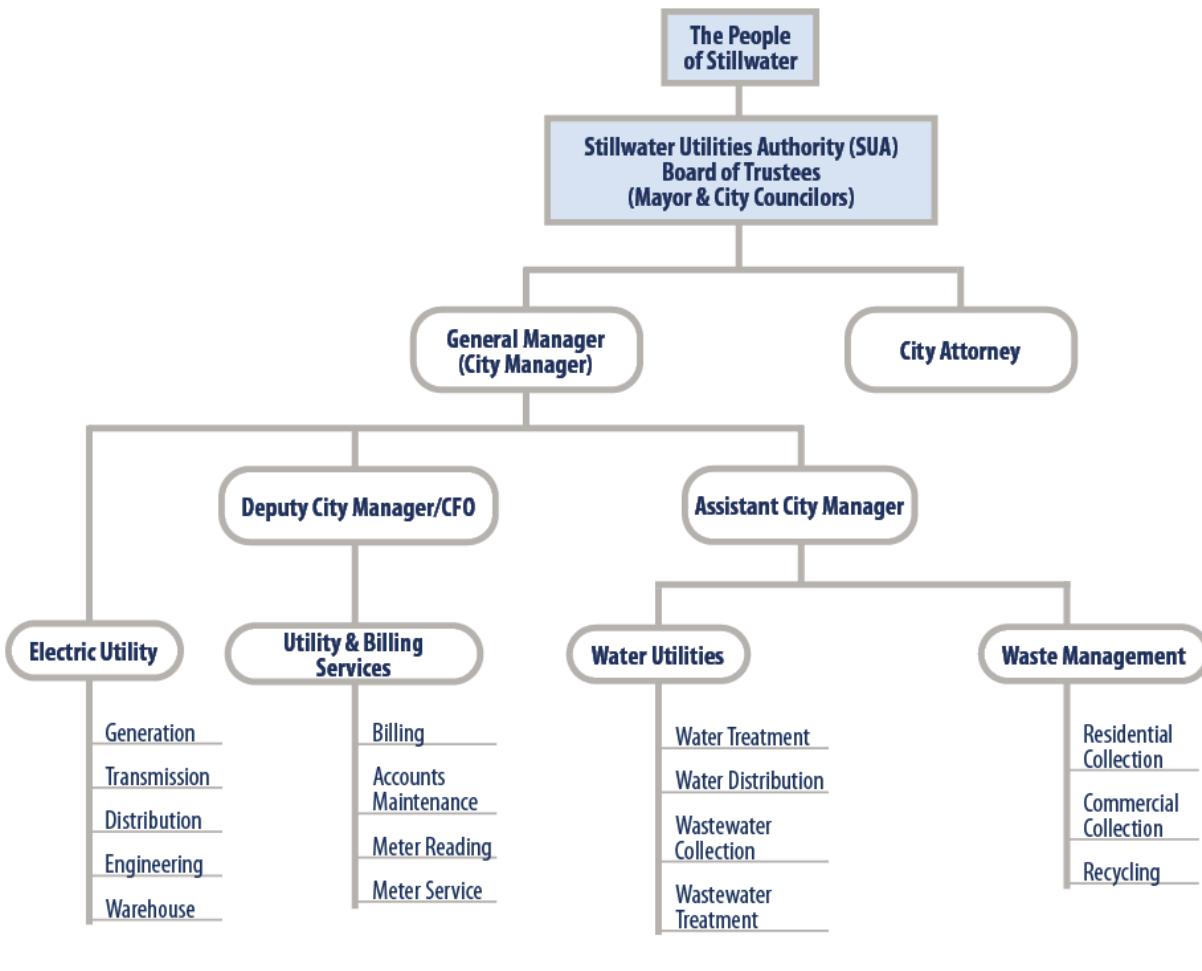
Loren Smith, Electric Director

The City of *Stillwater*, OKLAHOMA

Organization Chart—Stillwater Utilities Authority (SUA)

As of April 29, 2021


Norman McNickle, City Manager



STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022
APPROVED FINANCIAL PLAN

Authorized Full Time Positions

Department	Fiscal Year 2022 Full Time Equivalents	Fiscal Year 2021 Full Time Equivalents
Funded Positions		
Electric	68.4	67.4
Environmental Services	0.0	2.0
Utility and Billing Services	25.5	25.3
Fleet	13.0	13.0
Water	46.6	47.4
Wastewater	33.8	33.6
Waste Management	33.0	29.0
Total Funded Positions	220.3	217.7

RESOLUTION NO. SUA-2021-7

"A RESOLUTION OF THE STILLWATER UTILITIES AUTHORITY
ADOPTING AN OPERATING BUDGET FOR THE FISCAL YEAR 2021-22."

WHEREAS, 60 O.S. §176 H provides that public trusts shall file annually, with their beneficiary, copies of financial documents and reports sufficient to demonstrate the fiscal activity of such trust, including, but not limited to, budgets financial reports, bond indentures, and audits; and

WHEREAS, the Trustees of the Stillwater Utilities Authority adopted a General Fund Transfer Policy consistent with Article V, Paragraph 15, Stillwater Utilities Authority Trust Indenture, as amended March 24, 2014 and established in Resolution No. SUA-2016-5; and

WHEREAS, in accordance with the foregoing, the Trustees have determined that the estimated General Fund Transfer for the 2021-22 fiscal year shall not exceed \$17,013,934; and

WHEREAS, the Trustees have reached agreement regarding the estimated revenues and expenditures for the various departments within the trust for the 2021-22 fiscal year operating budget; and

WHEREAS, the 2021-22 fiscal year operating budget shall be adopted by the Trustees.

NOW, THEREFORE BE IT RESOLVED BY THE CHAIR AND TRUSTEES OF THE STILLWATER UTILITIES AUTHORITY:

Section 1. That the 2021-22 fiscal year operating budget attached hereto be adopted in the amounts reflected therein.

Section 2. That this resolution and a copy of the adopted budget be filed with the City Clerk of the City of Stillwater.

PASSED, APPROVED AND ADOPTED by the Trustees and SIGNED by the CHAIR of the STILLWATER UTILITIES AUTHORITY, this 17th day of May, 2021.

STILLWATER UTILITIES AUTHORITY
A Public Trust


WILLIAM H. JOYCE, CHAIR


TERESA KADAVY, SECRETARY

APPROVED AS TO FORM AND LEGALITY on this 17th day of May, 2021.


JOHN E. DORMAN, GENERAL COUNSEL

Stillwater Utilities Authority
Financial Plan for Fiscal Year 2022
Stillwater, Oklahoma

	SUA Operating	Electric Rate Stabilization Fund	Water Fund	Wastewater Fund	Water Tie-on Fund	Water Capital Fund	Wastewater Capital Fund	Waste Management Fund	Water Reserve Fund	Wastewater Reserve Fund	Waste Mgmt Reserve Fund	Water 2016 Debt Fund	Water 2017 Debt Fund	Total Combined Funds
Resources and Transfers														
Beginning Balance	\$11,445,373	\$19,300,973	\$36,104,250	\$14,498,180	\$872,878	\$398,215	\$0	\$737,662	\$1,000,000	\$1,000,000	\$834,089	\$0	\$0	\$86,191,620
Electric	46,302,500	4,670,000												50,972,500
Water			13,723,100			22,000								13,745,100
Wastewater				7,000,000										7,000,000
Waste Management								6,055,400						6,055,400
Customer Service	388,890		321,840	281,610				348,660						1,341,000
Interest	92,700		293,550	118,450				10,300						515,000
Transfers In	8,000,000	4,000,000						834,089	10,000,000	6,000,000				28,834,089
Total Resources and Transfers	66,229,463	27,970,973	50,442,740	21,898,240	894,878	398,215	0	7,986,111	11,000,000	7,000,000	834,089	0	0	194,654,709
Expenses and Transfers														
Administration														
Operating	470,000													470,000
Capital														0
Debt														0
SUA Overhead Allocation	(370,000)													(370,000)
Environmental Services														
Operating	0													0
Capital														0
Debt														0
SUA Overhead Allocation	0													0
Customer Service														
Operating	1,332,548													1,332,548
Capital														0
Debt														0
SUA Overhead Allocation	(1,332,548)													(1,332,548)
Electric														
Operating	36,130,249													36,130,249
Capital		600,000												600,000
Debt	0	4,100,850												4,100,850
SUA Overhead Allocation	1,724,964													1,724,964

Stillwater Utilities Authority
Financial Plan for Fiscal Year 2022
Stillwater, Oklahoma

	SUA Operating	Electric Rate Stabilization Fund	Water Fund	Wastewater Fund	Water Tie-on Fund	Water Capital Fund	Wastewater Capital Fund	Waste Management Fund	Water Reserve Fund	Wastewater Reserve Fund	Waste Mgmt Reserve Fund	Water 2016 Debt Fund	Water 2017 Debt Fund	Total Combined Funds
Water														
Operating			5,278,505											5,278,505
Capital			300,000											300,000
Debt			3,615,136											3,615,136
SUA Overhead Allocation			616,852											616,852
Wastewater														
Operating				2,902,222										2,902,222
Capital														0
Debt				820,128										820,128
SUA Overhead Allocation				250,371										250,371
Waste Management														
Operating								3,640,130						3,640,130
Capital								1,600,000						1,600,000
Debt								866,720						866,720
SUA Overhead Allocation								457,598						457,598
Fleet														
Operating		854,904												854,904
Capital														0
Debt														0
SUA Overhead Allocation		(414,717)												(414,717)
City Overhead Allocation		(440,187)												(440,187)
Transfers Out		21,528,458		10,648,980	6,432,621			1,383,423			834,089			40,827,571
Total Expenses and Transfers		59,483,671	4,700,850	20,459,473	10,405,342	0	0	0	7,947,871	0	0	834,089	0	0
Ending Balance		\$6,745,792	\$23,270,123	\$29,983,267	\$11,492,898	\$894,878	\$398,215	\$0	\$38,240	\$11,000,000	\$7,000,000	\$0	\$0	\$90,823,413

FINANCIAL SUMMARY

Utility Operating Fund
Electric Rate Stabilization Fund
Water Fund
Wastewater Fund
Water Tie-on Fund
Water Capital Improvement Fund
Wastewater Capital Improvement Fund
Waste Management Fund
Water Reserve Fund
Wastewater Reserve Fund
Waste Management Reserve Fund
Water 2016 Debt Fund
Water 2017 Debt Fund

FUND DESCRIPTION

STILLWATER UTILITIES AUTHORITY

- **UTILITY OPERATING FUND** — budgets and accounts for activities of the public trust in providing electric services to citizens of Stillwater. Revenues are generated by charges for services as well as a transfer-in of a one cent dedicated sales tax from the City. The costs incurred include personal services, materials and supplies, other services and fees, and capital outlay necessary to adequately develop and maintain a high level of service in the utility facilities. The fund also accounts for the operations of the Fleet Management and Environmental Divisions. Entered
- **ELECTRIC RATE STABILIZATION FUND** — budgets and accounts for capital improvements to the electric utility system. Since its establishment in March 1988, a portion of the revenues generated by the electric utility have been set aside for this purpose.
- **WATER FUND** — budgets and accounts for activities of the public trust in providing water services to citizens of Stillwater. Revenues are generated by charges for services. The costs incurred include personal services, materials and supplies, other services and fees, and capital outlay necessary to adequately develop and maintain a high level of service in the utility facilities.
- **WASTEWATER FUND** — budgets and accounts for activities of the public trust in providing wastewater services to citizens of Stillwater. Revenues are generated by charges for services. The costs incurred include personal services, materials and supplies, other services and fees, and capital outlay necessary to adequately develop and maintain a high level of service in the utility facilities.
- **WATER TIE-ON FUND** — budgets and accounts for water tie-on fee revenue and capital expenditures as authorized by Ordinance No. 2916.
- **WATER CAPITAL IMPROVEMENT FUND** — budgets and accounts for capital improvements to the water utility system. During the period of July 1, 2009 through June 30, 2015, all revenues generated by water rate increases were set aside for this purpose and will remain in this fund until expended.
- **WASTEWATER CAPITAL IMPROVEMENT FUND** — budgets and accounts for capital improvements to the wastewater utility system. During the period of July 1, 2009 through June 30, 2015, all revenues generated by wastewater rate increases were set aside for this purpose and will remain in this fund until expended.
- **WASTE MANAGEMENT FUND** — budgets and accounts for activities of the public trust in providing solid waste services to citizens of Stillwater. Revenues are generated by charges for services. The costs incurred include personal services, materials and supplies, other services and fees, and capital outlay necessary to adequately develop and maintain a high level of service in the utility.
- **WATER RESERVE FUND** — accounts for reserve funds of the water utility.

- **WASTEWATER RESERVE FUND** — accounts for reserve funds of the wastewater utility.
- **WASTE MANAGEMENT RESERVE FUND** — accounts for reserve funds of the waste management utility.
- **WATER 2016 DEBT FUND** — budgets and accounts for capital improvements funded by a debt issuance through the Oklahoma Water Resources Board's Drinking Water State Revolving Fund program.
- **WATER 2017 DEBT FUND** — budgets and accounts for capital improvements funded by a debt issuance through the Oklahoma Water Resources Board's Drinking Water State Revolving Fund program.

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Utility Operating Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
REVENUES						
Charges for Services	\$44,378,652	\$45,009,000	\$45,009,000	\$45,009,000	\$0	0.0%
Miscellaneous	722,019	1,390,496	21,390,496	1,260,090	(130,406)	-9.4%
Interest	1,005,044	785,000	785,000	515,000	(270,000)	-34.4%
Total Revenues	46,105,715	47,184,496	67,184,496	46,784,090	(400,406)	-0.8%
Other Resources						
Transfers In	8,038,407	8,114,286	8,114,286	8,000,000	(114,286)	-1.4%
Total Revenues and Resources	54,144,122	55,298,782	75,298,782	54,784,090	(514,692)	-0.9%
EXPENSES						
Administration						
Other Services and Fees	\$461,411	\$672,500	\$459,311	\$470,000	\$(202,500)	-30.1%
Debt	72	0	0	0	0	0.0%
Indirect/Direct	(461,483)	(437,500)	(437,500)	(370,000)	67,500	-15.4%
Total Administration	0	235,000	21,811	100,000	(135,000)	-57.4%
Environmental Services						
Personal Services	108,735	140,038	83,477	0	(140,038)	-100.0%
Materials and Supplies	1,482	3,550	3,550	0	(3,550)	-100.0%
Other Services and Fees	35,766	46,650	66,650	0	(46,650)	-100.0%
Indirect/Direct	(145,983)	(190,238)	(190,238)	0	190,238	-100.0%
Total Environmental	0	0	(36,561)	0	0	0.0%
Utility and Billing Services						
Personal Services	1,010,126	1,068,600	1,068,600	1,089,863	21,263	2.0%
Materials and Supplies	165,491	196,110	199,336	195,580	(530)	-0.3%
Other Services and Fees	35,159	47,605	45,536	47,105	(500)	-1.1%
Capital	0	0	48,143	0	0	0.0%
Indirect/Direct	(1,220,425)	(1,312,315)	(1,312,315)	(1,332,548)	(20,233)	1.5%
Total Utility and Billing Services	(9,649)	0	48,300	0	0	0.0%

Utility Operating Fund continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Electric						
Personal Services	6,598,511	6,090,076	5,747,971	6,204,918	114,842	1.9%
Materials and Supplies	890,712	1,186,907	1,136,815	976,706	(210,201)	-17.7%
Other Services and Fees	25,992,344	28,372,093	48,670,008	28,948,625	576,532	-2.0%
Capital	0	0	46,089	0	0	0.0%
Debt	(1,382,255)	113,440	113,440	0	(113,440)	100.0%
Indirect/Direct	1,632,257	1,756,911	1,756,911	1,724,964	(31,947)	-1.8%
Total Electric	33,731,569	37,519,427	57,471,234	37,855,213	335,786	0.9%
Wastewater						
Personal Services	0	0	0	0	0	0.0%
Materials and Supplies	0	0	0	0	0	0.0%
Other Services and Fees	0	0	0	0	0	0.0%
Capital	58,099	0	1,515,712	0	0	0.0%
Indirect/Direct	0	0	0	0	0	0.0%
Total Wastewater	58,099	0	1,515,702	0	0	0.0%
Fleet						
Personal Services	895,394	769,116	769,116	775,702	6,586	0.9%
Materials and Supplies	64,451	61,100	58,090	47,596	(13,504)	-22.1%
Other Services and Fees	41,653	53,600	56,610	31,606	(21,994)	-41.0%
Capital	0	0	0	0	0	0.0%
Indirect/Direct	(1,025,228)	(883,816)	(883,816)	(854,816)	28,912	-3.3%
Total Fleet	(23,730)	0	0	0	0	0.0%
Total Expenses	33,756,289	37,754,427	59,021,496	37,955,213	200,786	0.5%
Personal Services	8,612,766	8,067,830	7,669,164	8,070,483	2,653	0.0%
Materials and Supplies	1,122,136	1,447,667	1,397,791	1,219,882	(227,785)	-15.7%
Other Services and Fees	26,566,333	29,192,448	49,298,115	29,497,336	304,888	1.0%
Indirect/Direct	(1,220,862)	(1,066,958)	(1,066,958)	(832,488)	234,470	-22.0%
Total Operating Expenses	35,080,373	37,640,987	57,298,112	37,955,213	314,226	0.8%
Capital	58,099	0	1,609,944	0	0	0.0%
Debt	(1,382,183)	113,440	113,440	0	(113,440)	-100.0%
Total Expenses	33,756,289	37,754,427	59,021,496	37,955,213	200,786	0.5%
Transfers Out	21,872,285	22,859,103	21,530,573	21,528,458	(1,330,645)	-5.8%
Total Expenses and Transfers	55,628,574	60,613,530	80,552,069	59,483,671	(1,129,859)	-1.9%

Utility Operating Fund continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues over(under)						
Expenses	(1,484,452)	(5,314,748)	(5,253,287)	(4,699,581)	615,167	11.6%
Beginning Balance 7/1	15,412,085	16,698,660	16,698,660	11,445,373	(5,253,287)	-31.5%
Adjust for Receivables	7,573,421	0	0	0	0	0.0%
Adjust for Payables	(4,802,394)	0	0	0	0	0.0%
Ending Fund Balance	\$16,698,660	\$11,383,912	\$11,445,373	\$6,745,792	(\$4,638,120)	-40.7%

TRANSFERS DETAIL

Transfers In						
General Fund (Penny Sales Tax)	\$8,038,407	\$8,114,286	\$8,114,286	\$8,000,000	\$(114,286)	-1.4%
Total Transfers In	8,038,407	8,114,286	8,114,286	8,000,000	(114,286)	-1.4%
Transfers Out						
Self Insurance Fund	0	1,361,190	1,361,190	1,514,534	153,334	11.3%
General Fund	13,872,285	15,497,913	14,169,383	16,013,934	516,021	3.3%
Airport Fund	0	0	0	0	0	0.0%
City Capital Improvement Fund	4,000,000	2,000,000	2,000,000	0	(2,000,000)	-100.0%
Rate Stabilization Fund	4,000,000	4,000,000	4,000,000	4,000,000	0	0.0%
Total Transfers Out	21,872,285	22,859,103	21,530,573	21,528,458	(1,330,645)	-5.8%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Electric Rate Stabilization Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	
Revenues						
Capacity Payments	\$4,546,930	\$4,500,000	\$4,500,000	\$4,500,000	\$0	0.0%
Energy Payments	146,122	200,000	200,000	170,000	(30,000)	-15.0%
Interest	14,864	2,000	2,000	0	(2,000)	-100.0%
Total Revenues	4,707,916	4,702,000	4,702,000	4,670,000	(32,000)	-0.7%
Other Resources						
Transfer In	4,000,000	4,000,000	4,000,000	4,000,000	0	0.0%
Total Revenues and Resources	8,707,916	8,702,000	8,702,000	8,670,000	(32,000)	-0.4%
Expenses						
Other Services and Fees	72,543	0	0	0	0	0.0%
Capital	5,388,625	600,000	13,326,486	600,000	0	0.0%
Debt	4,099,450	4,104,600	4,104,600	4,100,850	(3,750)	-0.1%
Total Expenses	9,560,618	4,704,600	17,431,086	4,700,850	(3,750)	-0.1%
Transfer Out	0	0	0	0	0	0.0%
Total Expenses and Transfers	9,560,618	4,704,600	17,431,086	4,700,850	(3,750)	-0.1%
Revenues over Expenses	(852,702)	3,997,400	(8,729,086)	3,969,150	(28,250)	-0.7%
Beginning Balance 7/1	28,619,881	28,030,059	28,030,059	19,300,973	(8,729,086)	-31.1%
Adjust for Receivables	464,209	0	0	0	0	0.0%
Adjust for Payables	(201,329)	0	0	0	0	0.0%
Ending Fund Balance	\$28,030,059	\$32,027,459	\$19,300,973	\$23,270,123	(\$8,757,336)	-27.3%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Water Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
REVENUES						
Grant Revenue	\$1,037,915	\$0	\$0	\$0	\$0	0.0%
Charges for Services	13,133,662	14,000,000	14,000,000	13,600,000	\$(400,000)	-2.9%
Interest	1,647	0	0	0	0	0.0%
Other	881,811	972,126	972,126	738,490	(233,636)	-24.0%
Total Revenues	15,055,035	14,972,126	16,742,107	14,338,490	(633,636)	-4.2%
Other Resources						
Transfers In	0	0	0	0	0	0.0%
Total Revenues and Resources	15,055,035	14,972,126	16,742,107	14,338,490	(633,636)	-4.2%
EXPENSES						
Administration						
Personal Services	411,053	600,473	600,473	529,266	(71,207)	-11.9%
Materials and Supplies	3,854	7,900	7,900	8,650	750	9.5%
Other Services and Fees	196,102	260,400	198,616	420,950	160,550	61.7%
Capital	0	0	0	0	0	0.0%
Debt	797,303	3,165,469	3,165,469	3,615,136	449,667	14.2%
Indirect/Direct	965,722	1,107,744	1,107,744	1,095,624	(12,120)	-1.1%
Total Administration	2,374,034	5,141,986	5,080,202	5,669,626	527,640	10.3%
Water Capital Improvement						
Capital	1,457,104	0	2,325,915	0	0	0.0%
Total Water Capital Improvement	1,457,104	0	2,325,915	0	0	0.0%
Water Inspection						
Personal Services	0	0	0	81,996	81,996	100.0%
Total Water Inspection	0	0	0	81,996	81,996	100.0%
Line Maintenance						
Personal Services	1,625,374	1,282,447	1,282,447	1,282,465	18	0.0%
Materials and Supplies	312,692	388,250	370,838	391,150	2,900	0.7%
Other Services and Fees	91,206	115,550	115,550	119,050	3,500	3.0%
Capital	155,514	300,000	300,000	300,000	0	0.0%
Debt	0	0	0	0	0	0.0%

Water Fund continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Total Line Maintenance	2,184,786	2,086,247	2,068,435	2,092,665	6,418	0.3%
Water Treatment Plant						
Personal Services	1,086,193	924,572	924,572	920,556	(4,016)	-0.4%
Materials and Supplies	659,654	522,000	736,695,	717,300	195,300	37.4%
Other Services and Fees	253,116	277,505	330,180	328,350	50,845	18.3%
Capital	1,179,959	0	4,010,253	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Water Treatment Plant	3,178,922	1,724,077	6,001,700	1,966,206	242,129	14.0%
Total Expenses	9,194,846	8,952,310	15,476,252	9,810,493	776,187	8.7%
Personal Services	3,122,620	2,807,492	2,807,492	2,814,283	(75,205)	-2.7%
Materials and Supplies	976,200	918,150	1,115,433	1,117,100	198,950	21.7%
Other Services and Fees	540,424	653,455	643,946	868,350	214,895	32.9%
Indirect/Direct	965,722	1,107,744	1,107,744	1,095,624	(12,120)	-1.1%
Total Operating Expenses	5,604,966	5,486,841	5,674,615	5,895,357	326,520	6.0%
Capital	2,792,577	300,000	6,636,168	300,000	0	0.0%
Debt	797,303	3,165,469	3,165,469	3,615,136	449,667	14.2%
Total Expenses	9,194,846	8,952,310	15,476,252	9,810,493	776,187	8.7%
Transfers Out	250,000	578,146	578,146	10,648,9840	10,070,834	1741.9%
Total Expenses and Transfers	9,444,846	9,530,456	16,054,398	20,459,473	10,847,021	113.8%
Revenues over(under)	5,610,189	5,441,670	687,709	(6,120,983)	(11,562,653)	-212.5%
Beginning Balance 7/1	29,776,578	35,416,541	35,416,541	36,104,250	687,709	1.9%
Adjust for Receivables	195,186	0	0	0	0	0.0%
Adjust for Payables	(165,412)	0	0	0	0	0.0%
Ending Fund Balance	\$35,416,541	\$40,858,211	\$36,104,250	\$29,983,267	(\$10,874,94	-26.6%

TRANSFERS DETAIL

Transfers Out						
Water Reserve Fund	250,000	0	0	10,000,000	10,000,000	100.0%
Self Insurance Fund	0	578,146	578,146	648,980	70,834	12.3%
Total Transfers Out	250,000	578,146	578,146	10,648,980	10,070,834	1741.9%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Wastewater Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
REVENUES						
Charges for Services	\$6,850,051	\$6,900,000	\$6,900,000	\$6,900,000	\$0	0.0%
Interest	204	120	120	0	(120)	-100.0%
Other	467,543	611,054	611,054	500,060	(110,994)	-18.2%
Total Revenues	7,317,798	7,511,174	7,511,174	7,400,060	(111,114)	-1.5%
Other Resources						
Transfers In	0	0	0	0	0	0.0%
Total Revenues and Resources	7,317,798	7,511,174	7,511,174	7,400,060	(111,114)	-1.5%
EXPENSES						
Administration						
Personal Services	450,659	301,658	301,658	271,287	(29,831)	-9.9%
Materials and Supplies	1,075	1,700	1,700	1,750	50	2.9%
Other Services and Fees	101,618	138,900	113,900	138,900	0	0.0%
Debt	84,758	822,897	822,897	820,128	(2,769)	-0.3%
Indirect/Direct	620,195	628,803	628,803	446,483	(182,320)	-29.0%
Total Administration	1,258,305	1,893,958	1,868,958	1,679,088	(214,870)	-11.3%
Watershed						
Personal Services	0	0	0	128,323	128,323	100.0%
Materials and Supplies	0	0	0	4,850	4,850	100.0%
Other Services and Fees	0	0	0	59,000	59,000	100.0%
Indirect/Direct	0	0	0	12,702	12,702	100.0%
Total Watershed	0	0	0	204,875	204,875	100.0%
Wastewater Capital Improvement						
Capital	0	0	1,375,098	0	0	0.0%
Total Wastewater Capital Improvement	0	0	1,375,098	0	0	0.0%
Wastewater Inspection						
Personal Services	0	0	0	81,996	81,996	100.0%
Total Wastewater Inspection	0	0	0	81,996	81,996	100.0%
Line Maintenance						
Personal Services	1,002,698	851,961	866,961	865,597	13,636	1.6%
Materials and Supplies	153,218	139,450	144,550	132,235	(7,125)	-5.1%
Other Services and Fees	147,171	195,775	172,175	118,750	(77,025)	-39.3%

Wastewater Fund continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Capital	307,583	0	351,803	0	0	0.0%
Total Line Maintenance	1,610,670	1,187,186	1,535,489	1,116,672	(70,514)	-5.9%
Wastewater Treatment Plant						
Personal Services	614,645	553,089	548,089	527,690	(25,399)	-4.6%
Materials and Supplies	198,440	128,300	142,131	136,200	7,900	6.2%
Other Services and Fees	100,002	194,975	214,644	226,200	31,225	16.0%
Capital	720,484	0	2,758,290	0	0	0.0%
Total Wastewater Treatment Plant	1,633,571	876,364	3,663,154	890,090	13,726	1.6%
Total Expenses	4,502,546	3,957,508	8,442,699	3,685,850	(271,658)	-6.9%
Personal Services	2,068,002	1,706,708	1,716,708	1,875,433	168,725	9.9%
Materials and Supplies	352,733	269,450	288,381	275,125	5,675	2.1%
Other Services and Fees	348,791	529,650	500,719	542,850	13,200	2.5%
Indirect/Direct	620,195	628,803	628,803	459,185	(169,618)	-27.0%
Total Operating Expenses	3,389,721	3,134,611	3,134,611	3,152,593	17,982	0.6%
Capital	1,028,067	0	4,485,191	0	0	0.0%
Debt	84,758	822,897	822,897	820,128	(2,769)	-0.3%
Total Expenses	4,502,546	3,957,508	8,442,699	3,972,721	15,213	0.4%
Transfers Out	250,000	329,239	329,239	6,432,621	6,103,682	1853.9%
Total Expenses and Transfers	4,752,546	4,286,747	8,771,938	10,405,342	6,118,895	142.7%
Revenues over(under) Expenses	2,565,252	3,224,427	(1,260,764)	(3,005,282)	(6,229,709)	-193.2%
Beginning Balance 7/1	12,866,389	15,758,944	15,758,944	14,498,180	(1,260,764)	-8.0%
Adjust for Receivables	582,559	0	0	0	0	0.0%
Adjust for Payables	(255,256)	0	0	0	0	0.0%
Ending Fund Balance	\$15,758,944	\$18,983,371	\$14,498,180	\$11,492,898	(\$7,490,473)	-39.5%

TRANSFERS DETAIL

Transfers Out						
Wastewater Reserve Fund	\$250,000	\$0	\$0	\$6,000,000	\$6,000,000	100.0%
Self Insurance Fund	0	329,239	329,239	432,621	103,382	31.4%
Total Transfers Out	250,000	329,239	329,239	6,432,621	6,103,382	1853.8%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Water Tie-on Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$19,618	\$22,000	\$22,000	\$22,000	\$0	0.0%
Total Revenues	19,618	22,000	22,000	22,000	0	0.0%
Expenses						
Other Services and Fees	0	0	0	0	0	0.0%
Capital	0	0	0	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Expenses	0	0	0	0	0	0.0%
Revenues over Expenses	19,618	22,000	22,000	22,000	0	0.0%
Beginning Balance 7/1	831,260	850,878	850,878	872,878	22,000	2.6%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	\$850,878	\$872,878	\$872,878	\$894,878	\$22,000	2.5%

Water Capital Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Expenses						
Other Services and Fees	103	0	0	0	0	0.0%
Capital	1,336,140	0	6,348,978	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Expenses	1,336,243	0	6,348,978	0	0	0.0%
Revenues over Expenses	(1,336,243)	0	(6,348,978)	0	0	0.0%
Beginning Balance 7/1	8,324,747	6,747,193	6,747,193	398,215	(6,348,978)	-94.1%
Adjust for Receivables	7,149	0	0	0	0	0.0%
Adjust for Payables	(248,460)	0	0	0	0	0.0%
Ending Fund Balance	\$6,747,193	\$6,747,193	\$398,215	\$398,215	(\$6,348,978)	-94.1%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Wastewater Capital Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Expenses						
Other Services and Fees	0	0	0	0	0	0.0%
Capital	40,479	0	968,432	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Expenses	40,479	0	968,432	0	0	0.0%
Revenues over Expenses	(40,479)	0		0	0	0.0%
Beginning Balance 7/1	965,179	968,432	968,432	0	(968,432)	-100.0%
Adjust for Receivables	54,489	0	0	0	0	0.0%
Adjust for Payables	(10,757)	0	0	0	0	0.0%
Ending Fund Balance	\$968,432	\$968,432	\$0	\$0	(\$968,432)	-100.0%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Waste Management Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
REVENUES						
Charges for Services	\$5,428,980	\$5,222,000	\$5,522,000	5,998,400	\$776,400	14.9%
Other	47,837	459,324	1,354,603	415,960	(43,364)	-9.4%
Total Revenues	5,476,817	5,681,324	6,876,603	6,414,360	733,036	12.9%
Other Resources						
Transfers In	0	0	0	834,089	834,089	100.0%
Total Revenues and Resources	5,476,817	5,681,324	6,876,603	7,248,449	1,567,125	27.6%
EXPENSES						
Administration						
Personal Services	\$220,923	\$195,473	\$195,473	\$196,224	\$751	0.4%
Materials and Supplies	2,754	4,000	4,455	3,900	(100)	-2.5%
Other Services and Fees	83,161	104,000	94,400	207,700	103,700	99.7%
Capital	0	200,000	0	0	(200,000)	-100.0%
Debt	3,842	0	0	0	0	0.0%
Indirect/Direct	244,873	210,060	210,060	201,285	(8,775)	-4.2%
Total Administration	555,553	713,553	504,388	609,109	(104,424)	-14.6%
Residential						
Personal Services	704,203	577,076	577,076	640,008	62,932	10.9%
Materials and Supplies	252,836	275,000	336,618	305,050	30,050	10.9%
Other Services and Fees	317,026	297,500	297,500	320,000	22,500	7.6%
Capital	36,312	0	0	0	0	0.0%
Debt	31,584	369,031	1,087,236	0	(369,031)	-100.0%
Indirect/Direct	361,336	307,387	307,387	269,743	(37,644)	-12.2%
Total Residential	1,703,297	1,825,994	2,605,817	1,534,801	(291,193)	-15.9%
Commercial						
Personal Services	481,221	407,998	407,998	404,871	(3,127)	-0.8%
Materials and Supplies	172,331	186,000	172,119	211,000	25,000	13.4%
Other Services and Fees	331,718	297,500	301,300	331,100	33,600	11.3%
Debt	15,449	0	278,636	726,932	726,932	100.0%
Indirect/Direct	173,064	143,705	143,705	140,283	(3,422)	-2.4%
Total Commercial	1,173,783	1,035,203	1,303,758	1,814,186	778,983	75.2%

Waste Management Fund continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Street Sweeping						
Personal Services	113,513	94,275	94,775	95,315	1,040	1.1%
Materials and Supplies	19,642	25,700	20,700	25,700	0	0.0%
Other Services and Fees	0	3,000	3,000	0	(3,000)	-100.0%
Debt	0	278,636	0	0	(278,636)	-100.0%
Indirect/Direct	66,475	47,863	47,863	44,972	(2,891)	-6.0%
Total Street Sweeping	199,630	449,474	166,338	165,987	(283,487)	-63.1%
Convenience Collection Center						
Personal Services	0	0	0	0	0	0.0%
Materials and Supplies	0	0	3,374	6,000	6,000	100.0%
Other Services and Fees	51,399	61,000	57,171	60,000	(1,000)	-1.6^
Capital	0	20,000	18,815	0	(20,000)	-100.0%
Total Convenience Collection Center	51,399	81,000	79,360	66,000	(15,000)	-18.5%
Roll-off Services						
Personal Services	68,945	90,780	90,780	96,824	6,044	6.7%
Materials and Supplies	22,628	49,700	54,263	29,700	(20,000)	-40.2%
Other Services and Fees	54,000	68,000	68,000	80,000	12,000	17.6%
Capital	0	0	0	0	0	0.0%
Debt	3,862	0	70,027	106,828	106,828	100.0%
Total Roll-off Services	149,435	208,480	283,070	313,352	104,872	50.3%
Recycling						
Personal Services	207,559	179,794	179,794	223,603	43,809	24.4%
Materials and Supplies	21,603	17,400	35,400	20,450	3,050	17.5%
Other Services and Fees	127,518	184,000	184,000	184,000	0	0.0%
Capital	0	0	0	1,600,000	1,600,000	100.0%
Debt	0	70,027	0	32,960	(37,067)	-52.9%
Total Recycling	356,680	451,221	399,194	2,061,013	1,609,792	356.8%

Waste Management Fund continued...

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Total Expenses	4,189,777	4,764,905	5,341,925	6,564,448	1,799,543	37.8%
Personal Services	1,796,364	1,545,396	1,545,896	1,656,845	111,449	7.2%
Materials and Supplies	491,794	557,800	626,929	601,800	44,000	7.9%
Other Services and Fees	964,822	1,015,000	1,005,731	1,182,800	167,800	16.5%
Indirect/Direct	845,748	709,015	709,015	656,283	(52,732)	-7.4%
Total Operating Expenses	4,098,728	3,827,211	3,887,211	4,097,728	270,517	7.1%
Capital	36,312	220,000	18,815	1,600,000	1,380,000	627.3%
Debt	54,737	717,694	1,435,899	866,720	149,026	20.8%
Total Expenses	4,189,777	4,764,905	5,341,925	6,564,448	1,799,543	37.8%
Transfers Out	1,928,556	1,416,564	1,416,564	1,383,423	(33,141)	-2.3%
Total Expenses and Transfers	6,118,333	6,181,469	6,758,489	7,947,871	1,766,402	28.6%
Revenues over(under) Expenses	(641,516)	(500,145)	118,114	(699,422)	(199,277)	-39.8%
Beginning Balance 7/1	1,232,307	619,548	619,548	737,662	118,114	19.1%
Adjust for Receivables	501,602	0	0	0	0	0.0%
Adjust for Payables	(472,845)	0	0	0	0	0.0%
Ending Fund Balance	\$619,548	\$119,403	\$737,662	\$38,240	(\$81,163)	-68.0%

TRANSFERS DETAIL

Transfers In						
	\$0	\$0	\$0	\$834,089	\$834,089	100.0%
Total Transfers In	0	0	0	834,089	834,089	100.0%
Transfers Out						
Waste Management Reserve Fund	85,000	134,689	134,689	0	(134,689)	-100.0%
General Fund	1,843,556	878,011	878,011	1,000,000	121,989	13.9%
Self Insurance Fund	0	403,864	403,864	383,423	(20,441)	-5.1%
Total Transfers Out	1,928,556	1,416,564	1,416,564	1,383,423	(33,141)	-2.3%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Water Reserve Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Other Resources						
Transfer In	250,000	0	0	10,000,000	10,000,000	100.0%
Total Revenues and Resources	250,000	0	0	10,000,000	10,000,000	100.0%
Expenses						
Other Services and Fees	0	0	0	0	0	0.0%
Capital	0	0	0	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Expenses	0	0	0	0	0	0.0%
Other Uses						
Transfers Out	0	0	0	0	0	0.0%
Total Expenses and Uses	0	0	0	0	0	0.0%
Revenues over Expenses	250,000	0	0	10,000,000	10,000,000	100.0%
Beginning Balance 7/1	750,000	1,000,000	1,000,000	1,000,000	0	0.0%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	\$1,000,000	\$1,000,000	\$1,000,000	\$11,000,000	\$10,000,000	1000.0%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Wastewater Reserve Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Other Resources						
Transfer In	250,000	0	0	6,000,000	6,000,000	100.0%
Total Revenues and Resources	250,000	0	0	6,000,000	6,000,000	100.0%
Expenses						
Other Services and Fees	0	0	0	0	0	0.0%
Capital	0	0	0	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Expenses	0	0	0	0	0	0.0%
Other Uses						
Transfers Out	0	0	0	0	0	0.0%
Total Expenses and Uses	0	0	0	0	0	0.0%
Revenues over Expenses	250,000	0	0	6,000,000	6,000,000	100.0%
Beginning Balance 7/1	750,000	1,000,000	1,000,000	1,000,000	0	0.0%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	\$1,000,000	\$1,000,000	\$1,000,000	\$7,000,000	\$6,000,000	600.0%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Waste Management Reserve Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$65,000	\$0	\$0	\$0	\$0	0.0%
Total Revenues	\$65,000	\$0	\$0	\$0	\$0	0.0%
Other Resources						
Transfer In	85,000	134,689	134,689	0	(134,689)	-100.0%
Total Revenues and Resources	150,000	134,689	134,689	0	(134,689)	-100.0%
Expenses						
Other Services and Fees	165,265	0	0	0	0	0.0%
Capital	245,500	0	165,910	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Expenses	410,765	0	165,910	0	0	0.0%
Other Uses						
Transfers Out	0	0	0	834,090	834,089	100.0%
Total Expenses and Uses	410,765	0	165,910	834,090	834,089	100.0%
Revenues over Expenses	(260,765)	134,689	(31,221)	(834,090)	(968,779)	-719.3%
Beginning Balance 7/1	986,165	865,311	865,311	834,090	(31,221)	-3.6%
Adjust for Receivables	165,000	0	0	0	0	0.0%
Adjust for Payables	(25,089)	0	0	0	0	0.0%
Ending Fund Balance	\$865,311	\$1,000,000	\$834,090	\$0	(\$1,000,000)	-100.0%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Water 2016 Debt Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Other Resources						
Loan Proceeds	2,449,695	0	2,005,394	0	0	0.0%
Total Revenues and Resources	2,449,695	0	2,005,394	0	0	0.0%
Expenses						
Other Services and Fees	0	0	764	0	0	0.0%
Capital	1,325,934	0	1,581,055	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Expenses	1,325,934	0	1,581,819	0	0	0.0%
Other Uses						
Transfers Out	0	0	0	0	0	0.0%
Total Expenses and Uses	1,325,934	0	1,581,819	0	0	0.0%
Revenues over Expenses	1,123,761	0	423,575	0	0	0.0%
Beginning Balance 7/1	(269,386)	(423,575)	(423,575)	0	(423,575)	-100.0%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	(1,277,950)	0	0	0	0	0.0%
Ending Fund Balance	(\$423,575)	(\$423,575)	\$0	\$0	(\$423,575)	-100.0%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Water 2017 Debt Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Other Resources						
Loan Proceeds	2,639,744	0	9,960,257	0	0	0.0%
Total Revenues and Resources	2,639,744	0	9,960,257	0	0	0.0%
Expenses						
Other Services and Fees	0	0	0	0	0	0.0%
Capital	4,923,277	0	7,544,723	0	0	0.0%
Debt	0	0	0	0	0	0.0%
Total Expenses	4,923,277	0	7,544,723	0	0	0.0%
Other Uses						
Transfers Out	0	0	0	0	0	0.0%
Total Expenses and Uses	4,923,277	0	7,544,723	0	0	0.0%
Revenues over Expenses	(2,283,533)	0	2,415,534	0	0	0.0%
Beginning Balance 7/1	(258,081)	(2,415,534)	(2,415,534)	0	(2,415,534)	-100.0%
Adjust for Receivables	126,080	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	(\$2,415,534)	(\$2,415,534)	\$0	\$0	(\$2,415,534)	-100.0%

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

OUTSTANDING DEBT

Series	Description	Original Amount	Issue Date	Amount Outstanding at 6/30/20	Issue Type	Interest Rate	Maturity Date
1	OWRB-Water Treatment Plant refunding	\$3,413,483	2/8/2002	\$256,011	DWSRF Note	0% + 0.5%	9/15/2021
2	OWRB-Wastewater Treatment Plant-Partial refunding	\$4,876,086	12/19/2002	\$609,511	CWSRF Note	0% + 0.5%	9/15/2022
3	OWRB-Wastewater Treatment Plant-Phase II refunding	\$7,620,000	6/29/2005	\$2,371,182	CWSRF Note	2.60% + 0.5%	3/15/2025
4	OWRB-Wastewater ARRA Loan	\$1,875,000	11/24/2009	\$730,273	CWSRF Note	2.34% + 0.5%	9/15/2030
5	OWRB-Water ARRA Loan	\$11,645,000	11/24/2009	\$6,505,702	DWSRF Note	2.84% + 0.5%	9/15/2032
6	OWRB-Water 2040 Loan (2016)	\$29,900,000	6/27/2016	\$24,406,276	DWSRF Note	1.82% + 0.5%	3/15/2017
7	OWRB-Water 2040 Loan (2017)	\$12,600,000		\$2,639,744		2.18% + 0.5%	
8	2014 Revenue Bonds-Stillwater Energy Center	\$61,830,000	8/14/2014	\$57,820,000	Revenue Bonds	Range: 3% - 5%	10/1/2042
9	USACE-Water Storage at Kaw	\$1,530,403	8/27/1984	\$707,375	USACE Note	3.222%	8/27/2034
10	Bank of America - Equipment (Digger Derrick)	\$339,721	3/11/2016	\$46,554	Lease	1.2729%	2/11/2021
11	Bank of America - Equipment (Bucket Truck)	\$288,385	4/10/2016	\$44,460	Lease	1.2985%	3/10/2021
12	Bank of America - Equipment (Bucket Truck)	\$116,059	6/18/2016	\$21,825	Lease	1.2537%	5/18/2021
13	Bank of America - Equipment (6 Mack Trucks)	\$1,730,500	6/13/2018	\$1,064,663	Lease	2.5534%	6/13/2023
14	Bank of America - Equipment (9 Mack Trucks)	\$1,658,000	11/26/2019	\$1,472,960	Lease	1.9920%	11/26/2024

STILLWATER UTILITIES AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Maturity Schedule (Principal and Interest)

Series	FY 2020 /2021	FY 2021 /2022	FY 2022 /2023	FY 2023 /2024	FY 2024 /2025	FY 2025 /2026	FY 2026 /2027	FY 2027 /2028	FY 2028 /2029	FY 2029 /2030
1	\$171,757	\$85,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	246,588	245,352	122,214	0	0	0	0	0	0	0
3	494,708	494,738	494,758	494,736	494,786	0	0	0	0	0
4	655,101	654,910	654,720	654,525	654,338	654,147	653,956	653,760	653,574	653,384
5	79,535	79,535	79,535	79,535	79,535	79,535	79,535	79,535	79,535	79,535
6	1,564,111	1,533,988	1,510,866	1,487,743	1,464,620	1,441,498	1,423,775	1,395,252	1,372,130	1,349,007
7	481,053	476,675	465,419	454,163	442,907	431,651	121,348	0	0	0
8	4,099,600	4,095,850	4,098,350	4,100,300	4,093,625	4,089,750	4,086,500	4,103,675	4,081,975	4,081,100
9	60,210	60,210	60,210	60,210	60,210	60,210	60,210	60,210	60,210	60,210
10	46,777	0	0	0	0	0	0	0	0	0
11	44,701	0	0	0	0	0	0	0	0	0
12	21,963	0	0	0	0	0	0	0	0	0
13	369,031	369,031	369,031	0	0	0	0	0	0	0
14	348,663	348,663	348,663	348,663	145,276	0	0	0	0	0
Total	\$8,683,796	\$8,444,506	\$8,203,764	\$7,679,874	\$7,435,297	\$6,756,790	\$6,425,324	\$6,292,431	\$6,247,424	\$6,223,236

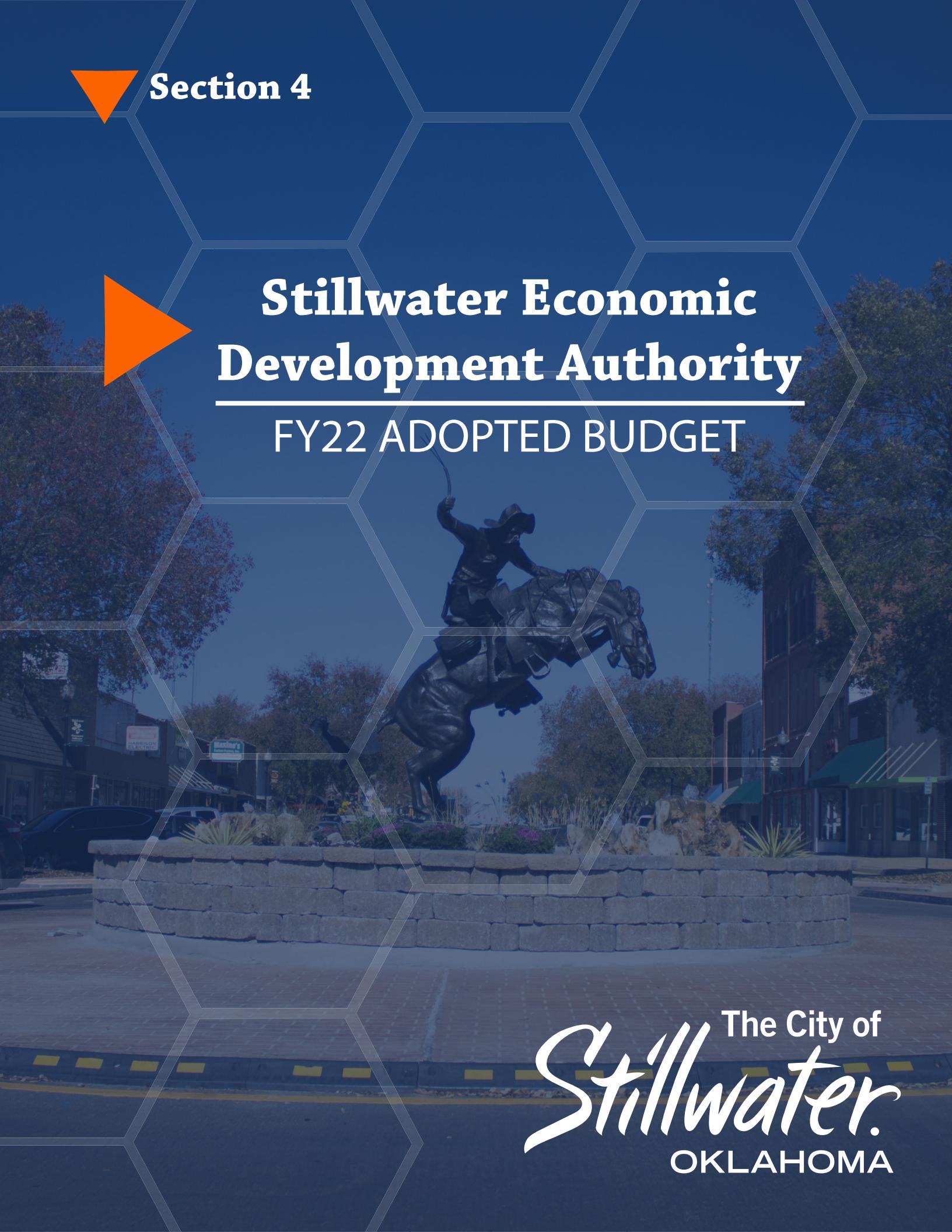


Section 4



Stillwater Economic Development Authority

FY22 ADOPTED BUDGET



The City of
Stillwater.
OKLAHOMA

STILLWATER ECONOMIC DEVELOPMENT AUTHORITY OFFICIALS

Chairmen and Trustees

Will Joyce, Chairman

Alane Zannotti, Vice Chairman

Amy Dzialowski, Trustee

John Wedlake, Trustee

Christie Hawkins, Trustee

Administration

Norman McNickle, General Manager

John Dorman, General Counsel

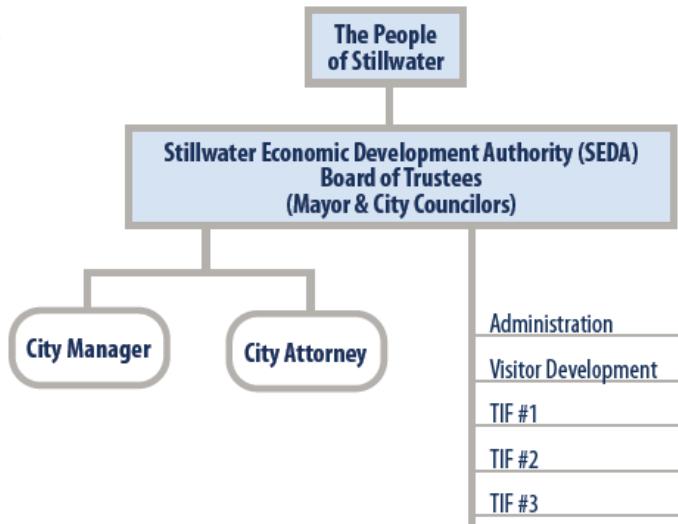
Teresa Kadavy, Secretary

The City of *Stillwater*, OKLAHOMA

Organization Chart—Stillwater Economic Development Authority (SEDA)

As of November 19, 2019

Norman McNickle
Norman McNickle, City Manager



RESOLUTION NO. SEDA-2021-1

"A RESOLUTION OF THE STILLWATER ECONOMIC DEVELOPMENT AUTHORITY ADOPTING AN OPERATING BUDGET FOR THE FISCAL YEAR 2021-22."

WHEREAS, 60 O.S. §176 H provides that public trusts shall file annually, with their beneficiary, copies of financial documents and reports sufficient to demonstrate the fiscal activity of such trust, including, but not limited to, budgets financial reports, bond indentures, and audits; and

WHEREAS, the Trustees have reached agreement regarding the estimated revenues and expenditures for the various departments within the trust for the 2021-22 fiscal year operating budget; and

WHEREAS, the 2021-22 fiscal year operating budget shall be adopted by the Trustees.

NOW, THEREFORE BE IT RESOLVED BY THE CHAIR AND TRUSTEES OF THE STILLWATER ECONOMIC DEVELOPMENT AUTHORITY:

Section 1. That the 2021-22 fiscal year operating budget attached hereto be adopted in the amounts reflected therein.

Section 2. That this resolution and a copy of the adopted budget be filed with the City Clerk of the City of Stillwater.

PASSED, APPROVED AND ADOPTED by the Trustees and SIGNED by the CHAIR of the STILLWATER ECONOMIC DEVELOPMENT AUTHORITY, this 17th day of May, 2021.

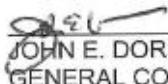
STILLWATER ECONOMIC DEVELOPMENT AUTHORITY




WILLIAM H. JOYCE, CHAIR


TERESA KADAVY, SECRETARY

APPROVED AS TO FORM AND LEGALITY on this 17th day of May, 2021.


JOHN E. DORMAN
GENERAL COUNSEL

Stillwater Economic Development Authority
Financial Plan for Fiscal Year 2022
Stillwater, Oklahoma

	General Operating Fund	Downtown Improvement District Fund	Visitor and Event Fund	Tax Increment Financing District #1 Fund	Tax Increment Financing Downtown/Campus Link Fund	Total Combined Funds
Resources and Transfers						
Beginning Balance	\$46,984	\$51,485	\$0	\$0	\$0	\$98,469
Interest	0	0	0	0	0	\$0
Transfers In	513,841	0	720,000	380,125	0	\$1,613,966
Total Resources and Transfers	560,825	51,485	720,000	380,125	0	1,712,435
Expenses and Transfers						
Operating	560,825	17,000	720,000	380,125	0	\$1,677,950
Capital	0	0	0	0	0	\$0
Debt	0	0	0	0	0	\$0
Transfers Out	0	0	0	0	0	\$0
Total Expenses and Transfers	560,825	17,000	720,000	380,125	0	1,677,950
Ending Balance	\$0	\$34,485	\$0	\$0	\$0	\$34,485

FINANCIAL SUMMARY

STILLWATER ECONOMIC DEVELOPMENT AUTHORITY

FUND DESCRIPTION

The Stillwater Economic Development Authority (SEDA) was established by resolution of the City Council on February 19, 1990 as the Stillwater Industrial Redevelopment Authority, pursuant to Title 60, Oklahoma Statutes 1981, Sections 176-180.4, inclusive as amended and supplemented (The "Public Trust Act"), Title 11, Oklahoma Statutes 1981, Sections 40-101 through 40-115, inclusive, as amended and supplemented (the "Central Business District Redevelopment Act"). The authority was renamed via an amendment to the trust on November 5, 2012 as the Stillwater Economic Development Authority. The SEDA is a public trust with the City as beneficiary and the City Councilors designated as trustees. The main purpose is the improvement of the economic climate of the trust beneficiary. Methods of improving the economic climate may include, but are not limited to, assisting in acquisition of financial resources to improve availability of housing, redevelopment of blighted areas and other economic activities.

STILLWATER ECONOMIC DEVELOPMENT AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

Combined Funds

	GENERAL OPERATING FUND	DWTN IMP DISTRICT FUND	VISITOR AND EVENT FUND	TIF DISTRICT #1 FUND	TIF DISTRICT DWTN/ CAMPUS LINK FUND	TOTAL COMBINED FUNDS
Revenues						
Interest	\$0	\$0	\$0	\$0	\$0	\$0
Loan Activity	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Other Resources						
Transfers In	513,841	0	720,000	380,125	0	1,613,966
Total Revenues and Resources	513,841	0	720,000	380,125	0	1,613,966
Expenses						
Personal Services	0	0	0	0	0	0
Materials and Supplies	0	0	0	0	0	0
Other Services and Fees	560,825	17,000	720,000	380,125	0	1,677,950
Total Expenses	560,825	17,000	720,000	380,125	0	1,677,950
Other Uses						
Transfers Out	0	0	0	0	0	0
Total Expenses and Uses	560,825	17,000	720,000	380,125	0	1,677,950
Revenues over(under) Expenses	(46,984)	(17,000)	0	0	0	(63,984)
Beginning Fund Balance 7/1	46,984	51,485	0	0	0	98,469
Ending Fund Balance	\$0	\$34,485	\$0	\$0	\$0	\$34,485

TRANSFERS DETAIL

Transfers In						
General Fund - Operating	\$483,341	\$0	\$0	\$0		\$483,341
General Fund - Sales Tax Incentive	30,500	0	0	380,125		410,625
Hotel/Motel Tax Fund	0	0	720,000	0		720,000
Total Transfers In	513,841	0	720,000	380,125	0	1,613,966

STILLWATER ECONOMIC DEVELOPMENT AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

SEDA General Operating Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Loan Activity	0	0	0	0	0	0.0%
Miscellaneous	0	0	0	0	0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Other Resources						
Transfers In	535,875	553,150	553,150	513,841	(39,309)	-7.1%
Total Revenues and Resources	535,875	553,150	553,150	513,841	(39,309)	-7.1%
Expenses						
Materials and Supplies	0	0	0	0	0	0.0%
Other Services and Fees	434,608	553,150	553,150	560,825	7,675	1.4%
Capital	0	0	0	0	0	0.0%
Total Expenses	434,608	553,150	553,150	560,825	7,675	1.4%
Other Uses						
Transfers Out	0	0	0	0	0	0.0%
Total Expenses and Uses	434,608	553,150	553,150	560,825	7,675	1.4%
Revenues Over Expenses	101,267	0	0	(46,984)	(46,984)	-100.0%
Beginning Cash Balance 7/1	(64,729)	46,984	46,984	46,984	0	0.0%
Adjust for Receivables	19,018	0	0	0	0	0.0%
Adjust for Payables	(8,572)	0	0	0	0	0.0%
Ending Fund Balance	\$46,984	\$46,984	\$46,984	\$0	(\$46,984)	-100.0%

TRANSFERS DETAIL

Transfers In						
General Fund – Operating	\$497,861	\$522,650	\$522,650	\$483,341	\$(39,309)	-7.5%
General Fund – Sales Tax Incentive	38,014	30,500	30,500	30,500	0	0.0%
Total Transfers In	535,875	553,150	553,150	513,841	(39,309)	-7.1%

STILLWATER ECONOMIC DEVELOPMENT AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

SEDA Downtown Improvement District Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$1,017	\$0	\$0	\$0	\$0	0.0%
BID Assessment	1,512	0	0	0	0	0.0%
Miscellaneous	0	0	0	0	0	0.0%
Total Revenues	2,529	0	0	0	0	0.0%
Other Resources						
Transfers In	0	0	0	0	0	0.0%
Total Revenues and Resources	1,017	0	0	0	0	0.0%
Expenses						
Materials and Supplies	0	0	0	0	0	0.0%
Other Services and Fees	23,885	17,000	27,000	17,000	0	0.0%
Capital	0	0	0	0	0	0.0%
Total Expenses	23,885	17,000	27,000	17,000	0	0.0%
Other Uses						
Transfers Out	0	0	0	0	0	0.0%
Total Expenses and Uses	23,885	17,000	27,000	17,000	0	0.0%
Revenues Over Expenses	(21,356)	(17,000)	(27,000)	(17,000)	0	0.0%
Beginning Cash Balance 7/1	100,464	78,485	78,485	51,485	(27,000)	-34.4%
Adjust for Receivables	52	0	0	0	0	0.0%
Adjust for Payables	(675)	0	0	0	0	0.0%
Ending Fund Balance	\$78,485	\$61,485	\$51,485	\$34,485	(27,000)	-43.9%

STILLWATER ECONOMIC DEVELOPMENT AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

SEDA Visitor and Event Fund

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous	0	0	0	0	0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Other Resources						
Transfers In	727,500	720,000	720,000	720,000	0	0.0%
Total Revenues and Resources	727,500	720,000	720,000	720,000	0	0.0%
Expenses						
Materials and Supplies	0	0	0	0	0	0.0%
Other Services and Fees	727,500	720,000	720,000	720,000	0	0.0%
Capital	0	0	0	0	0	0.0%
Total Expenses	727,500	720,000	720,000	720,000	0	0.0%
Other Uses						
Transfers Out	0	0	0	0	0	0.0%
Total Expenses and Uses	727,500	720,000	720,000	720,000	0	0.0%
Revenues over Expenses	0	0	0	0	0	0.0%
Beginning Cash Balance 7/1	0	0	0	0	0	0.0%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	0.0%

TRANSFERS DETAIL

Transfers In						
Hotel/Motel Tax Fund	\$727,500	\$720,000	\$720,000	\$720,000	\$0	0.0%
Total Transfers In	727,500	720,000	720,000	720,000	0	0.0%

STILLWATER ECONOMIC DEVELOPMENT AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

SEDA Tax Increment Financing District #1

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
	\$	%				
Revenues						
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous	0	0	0	0	0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Other Resources						
Transfers In	36,575	340,215	378,220	380,125	39,910	11.7%
Total Revenues and Resources	36,575	340,215	378,220	380,125	39,910	11.7%
Expenses						
Materials and Supplies		65	65	0	(65)	-100.0%
Other Services and Fees	36,575	340,150	378,155	380,125	39,975	11.8%
Capital	0	0	0	0	0	0.0%
Total Expenses	36,575	340,215	378,220	380,125	39,910	11.7%
Other Uses						
Transfers Out	0	0	0	0	0	0.0%
Total Expenses and Uses	36,575	340,215	378,220	380,125	39,910	11.7%
Revenues over Expenses	0	0	0	0	0	0.0%
Beginning Cash Balance 7/1	154,005	0	0	0	0	0.0%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	(154,005)	0	0	0	0	0.0%
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	0.0%

TRANSFERS DETAIL

Transfers In						
General Fund - Sales Tax Incentive	\$36,575	\$340,215	\$378,220	\$380,125	\$39,910	11.7%
Total Transfers In	36,575	340,215	378,220	380,125	39,910	11.7%

STILLWATER ECONOMIC DEVELOPMENT AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

SEDA TIF-Downtown/Campus Link

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous	0	0	0	0	0	0.0%
Total Revenues	0	0	0	0	0	0.0%
Other Resources						
Transfers In	0	0	350,000	0	0	0.0%
Total Revenues and Resources	0	0	350,000	0	0	0.0%
Expenses						
Other Services and Fees	0	0	350,000	0	0	0.0%
Capital	0	0	0	0	0	0.0%
Total Expenses	0	0	350,000	0	0	0.0%
Other Uses						
Transfers Out	0	0	0	0	0	0.0%
Total Expenses and Uses	0	0	350,000	0	0	0.0%
Revenues over Expenses	0	0	0	0	0	0.0%
Beginning Cash Balance 7/1	0	0	0	0	0	0.0%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	0.0%

TRANSFERS DETAIL

Transfers In						
General Fund - Sales Tax Incentive	\$0	\$0	\$350,000	\$0	\$0	0.0%
Total Transfers In	0	0	350,000	0	0	0.0%

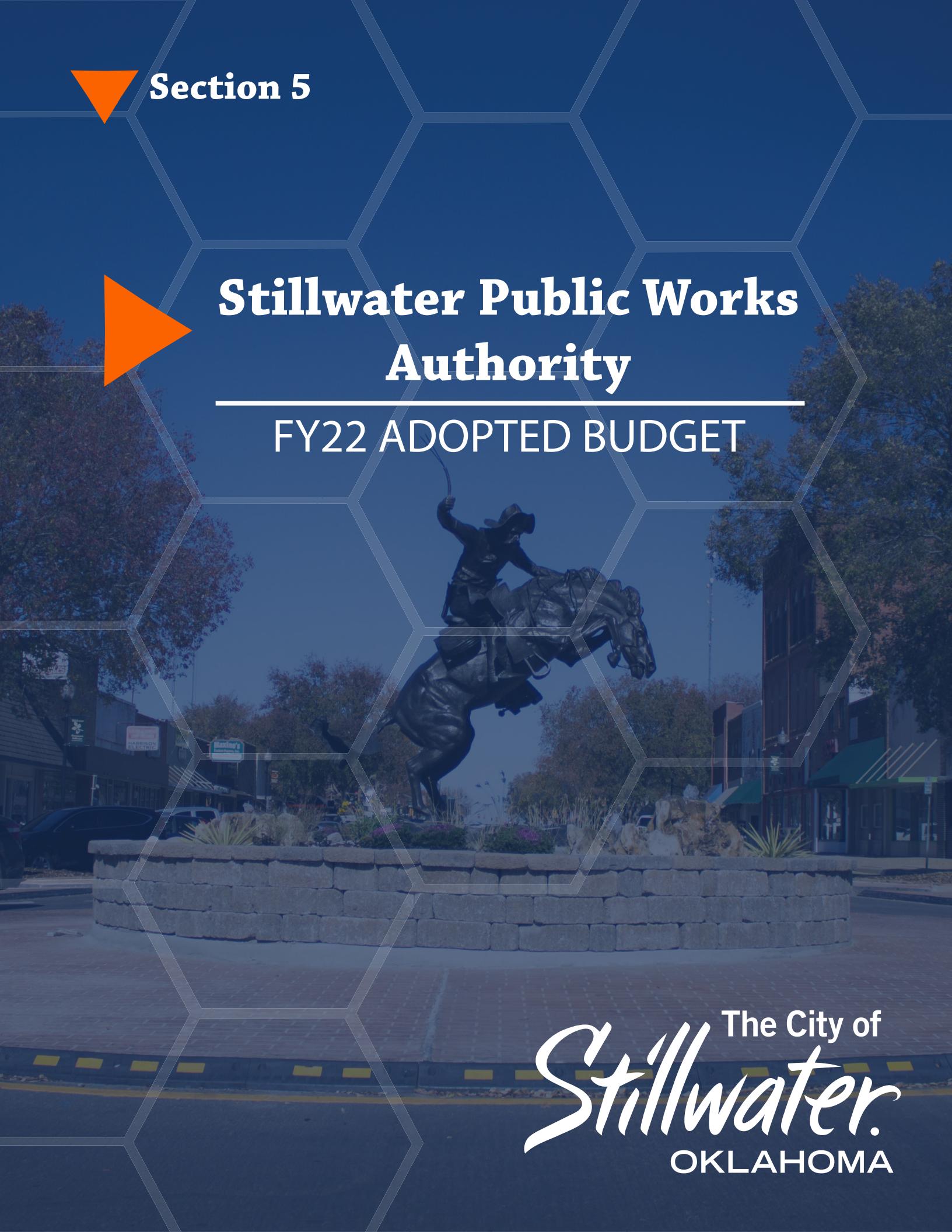


Section 5



Stillwater Public Works Authority

FY22 ADOPTED BUDGET



The City of
Stillwater.
OKLAHOMA

STILLWATER PUBLIC WORKS AUTHORITY OFFICIALS

Chairman and Trustees

Will Joyce, Chairman

Alane Zannotti, Vice Chairman

Amy Dzialowski, Trustee

John Wedlake, Trustee

Christie Hawkins, Trustee

Administration

Norman McNickle, General Manager

John Dorman, General Counsel

Teresa Kadavy, Secretary

RESOLUTION NO. SPWA-2021-1

**"A RESOLUTION OF THE STILLWATER PUBLIC WORKS AUTHORITY
ADOPTING AN OPERATING BUDGET FOR THE FISCAL YEAR 2021-22."**

WHEREAS, 60 O.S. §176 H provides that public trusts shall file annually, with their beneficiary, copies of financial documents and reports sufficient to demonstrate the fiscal activity of such trust, including, but not limited to, budgets financial reports, bond indentures, and audits; and

WHEREAS, the Trustees have reached agreement regarding the estimated revenues and expenditures for the various departments within the trust for the 2021-22 fiscal year operating budget; and

WHEREAS, the 2021-22 fiscal year operating budget shall be adopted by the Trustees.

**NOW, THEREFORE BE IT RESOLVED BY THE CHAIR AND TRUSTEES OF
THE STILLWATER PUBLIC WORKS AUTHORITY:**

Section 1. That the 2021-22 fiscal year operating budget attached hereto be adopted in the amounts reflected therein.

Section 2. That this resolution and a copy of the adopted budget be filed with the City Clerk of the City of Stillwater.

PASSED, APPROVED AND ADOPTED by the Trustees and SIGNED by the CHAIR of the STILLWATER PUBLIC WORKS AUTHORITY, this 17th day of May, 2021.

STILLWATER PUBLIC WORKS AUTHORITY


WILLIAM H. JOYCE, CHAIR

(SEAL)

ATTEST:


TERESA KADAVY, SECRETARY

APPROVED AS TO FORM AND LEGALITY on this 17th day of May, 2021.


JOHN E. DORMAN, GENERAL COUNSEL

Stillwater Public Works Authority
Financial Plan for Fiscal Year 2022
Stillwater, Oklahoma

<u>Resources and Transfers</u>	
Beginning Balance	\$105,875
Interest	0
Transfers In	0
Total Resources and Transfers	105,875
<u>Expenses and Transfers</u>	
Operating	0
Capital	0
Debt	0
Transfers Out	0
Total Expenses and Transfers	0
Ending Balance	\$105,875

FINANCIAL SUMMARY

FUND DESCRIPTION

STILLWATER PUBLIC WORKS AUTHORITY

The Stillwater Public Works Authority (SPWA) was created by a Declaration of Trust dated January 21, 1963, pursuant to Title 60, Oklahoma Statutes 1961, and the Oklahoma Trust Act, designating the City council as trustees to enter into contractual arrangements to provide services and physical facilities to departments of the City and, on behalf of the City, to other governments and residential and commercial customers within the corporate boundaries of the City. There are both formal and informal leasing arrangements between the SPWA and the City.

STILLWATER PUBLIC WORKS AUTHORITY
FISCAL YEAR 2022 ADOPTED FINANCIAL PLAN

	FY2020 ACTUAL	FY2021 ADOPTED	FY2021 REVISED	FY2022 ADOPTED	CHANGE OVER FY2021 ADOPTED	
					\$	%
Revenues						
Interest	\$380	\$350	\$350	\$0	\$(350)	-100.0%
Miscellaneous	10	0	0	0	0	0.0%
Total Revenues	390	350	350	0	(350)	-100.0%
Expenses						
Materials and Supplies	0	0	0	0	0	0.0%
Other Services and Fees	0	0	0	0	0	0.0%
Capital	0	0	0	0	0	0.0%
Total Expenses	0	0	0	0	0	0.0%
Revenues over Expenses	390	350	350	0	(350)	-100.0%
Beginning Balance 7/1	105,125	105,515	105,515	105,865	350	0.3%
Adjust for Receivables	0	0	0	0	0	0.0%
Adjust for Payables	0	0	0	0	0	0.0%
Ending Balance	\$105,515	\$105,865	\$105,865	\$105,865	\$0	0.0%

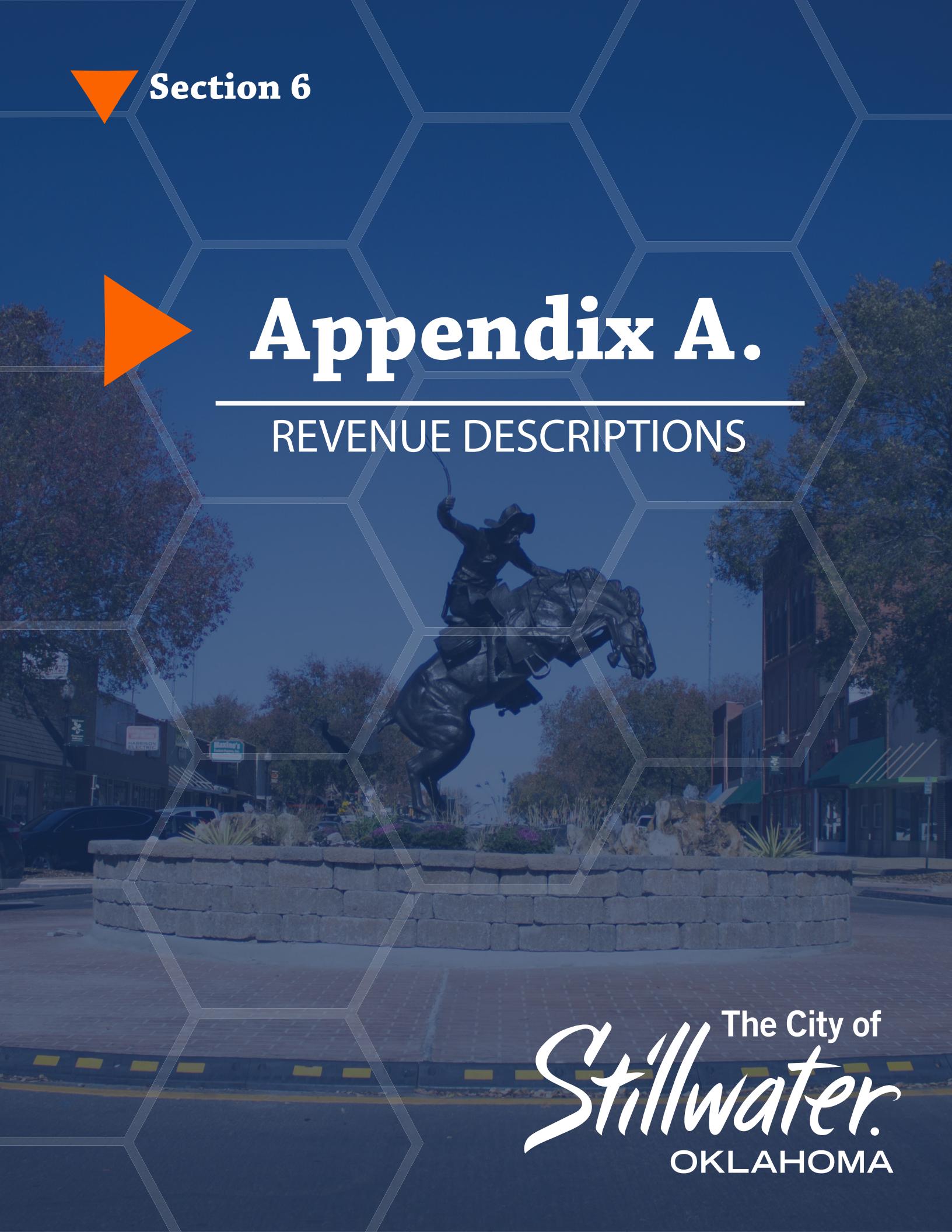


Section 6



Appendix A.

REVENUE DESCRIPTIONS



The City of
Stillwater.
OKLAHOMA

**CITY OF STILLWATER
FISCAL YEAR 2022 ADOPTED BUDGET
Revenue Descriptions**

GENERAL FUND

TAXES:

Sales Tax

Since 2006, the City levies a 3.5% sales tax. The first one percent was approved by voters in 1966 for the “general purposes” of municipal government. In 1972, voters approved an additional 1% for the primary purpose of debt service on capital improvements and, secondarily, for the “general purposes” of the City. In 1979, voters approved the third 1% restricting its use to the Stillwater Utilities Authority. An additional 0.5% was approved by voters in 2001 and was extended in 2006 and 2015 (to expire on September 30, 2026) for the purpose of transportation improvements. The sales tax is collected by the Oklahoma Tax Commission and remitted to the City in the month following receipt by the tax commission. The tax commission retains 1% of the collections for its administration of the program.

Ordinance 1160	April 25, 1966	(1%)
Ordinance 1432	November 13, 1972	(additional 1%)
Ordinance 1835	1979	(additional 1%)
Ordinance 2718	September 11, 2001	(additional 0.5%)
Ordinance 2923	April 4, 2006	(0.5% extended)
Ordinance 3322	November 10, 2015	(0.5% extended)

Use Tax

The City's use tax was approved at the same rate as sales tax in 1997, which is now 3.5%. Use tax is calculated on personal property purchased outside the city limits but stored, used or consumed within the city. The use tax is collected by the Oklahoma Tax Commission and remitted to the City in the month following receipt by the tax commission. The tax commission retains 1% of the collections for its administration of the program.

Ordinance 2562 April 7, 1997

Cigarette Tax

This tax is the City's portion of tobacco tax collected by the Oklahoma Tax Commission.

Interest on Sales Tax

Interest earned on sales and use tax collection during the period held by the Oklahoma Tax Commission and remitted to the City.

Franchise Tax Telephone

A 2% franchise tax, which is termed an inspection fee, was approved on September 18, 1939.

Ordinance 723 September 18, 1939

Franchise Tax ONE Gas, Inc.

A 25-year non-exclusive franchise agreement was approved by voters on November 10, 2015. The agreement requires ONE Gas, Inc. to remit monthly a percentage that equals 4.25% of its gross cash receipts or the highest rate paid to any other municipality by ONE Gas, Inc.

Ordinance 3325 September 14, 2015

Franchise Tax CATV

This franchise fee is 5% of gross revenues of Suddenlink and its affiliates collected from each subscriber to Suddenlink's Cable Services product and 5% of gross revenues from advertising. All fees are paid on a quarterly basis. The franchise fee is affected by rate changes.

Ordinance 3182 July 16, 2012

Alcohol Beverage Tax

State law 37-579 authorizes the State to collect a 10% tax on total gross receipts from the sale of alcoholic beverages and on admission charges to such establishments. Under Section 37-563 the State retains 2/3 of 97% and distributes 1/3 of 97% to the counties on a population/area formula of the county. The County distributes those funds to the cities on a per capita basis per the last Federal Decennial Census.

Franchise Tax OG&E

A 25-year, non-exclusive franchise agreement was approved by voters on August 14, 2007. The agreement requires OG&E to remit monthly a percentage that equals 3% of its gross cash receipts for electrical service provided to Oklahoma State University.

Ordinance 3000 August 14, 2007

Network Fee – Fiber

Fee paid by telecommunications companies to use the City's fiber system network.

CREC Service Agreement Payments

Central Rural Electric Cooperative and the City executed an agreement December 17, 2007, effective January 1, 2008. Under this agreement CREC agrees to pay a monthly user fee to the City per the following schedule:

Existing CREC customers located inside corporate boundaries of the City - 4% of gross monthly sales.

New CREC customers located inside corporate boundaries of the City – 4.5% of gross monthly sales.

New or existing CREC customers located in any area annexed into the corporate boundaries of the City – 4.5% of gross monthly sales.

State Gasoline Tax

Title 68 of the Oklahoma Revenue and Taxation Code, Article 5, Section 504, defines the apportionment method of the gasoline tax. This tax is collected by the State and 5% of collections are distributed to cities based on population. The funds are restricted for streets and alleys and for street lighting.

State Auto Tag Tax

Section 47-1104 of the Oklahoma Vehicle License and Registration Act defines the apportionment method of the auto tag tax. This tax is collected by the State and 3% of collections are distributed to cities based on population. The funds are restricted for streets and alleys and for street lighting.

Grants

These revenues are grant proceeds received from federal, state, and local granting agencies.

Fines and Forfeitures

These revenues include library fines and police fines and court costs approved by the City Council.

Ordinance 3147 August 15, 2011 (police/court fines)

\$5 of each fine is earmarked to provide continuous and advanced training for Police Officers
Council Action CC-08-31-98 August 31, 1998

FEES AND RENTALS:

Return Check Fees

This fee is \$25.

Hotel/Motel Administration Fee

A 4% hotel/motel tax was adopted by City Council on March 25, 1985 and approved by voters on March 7, 1985. This administration fee is 1% of the gross receipts of hotel/motel tax collections retained by the City to offset the administration cost.

Ordinance 2178 March 25, 1985

Ordinance 2621 July 13, 1998

Bail Bond Assessment

A fee of \$35 is assessed by the Court for the filing of any bail bond. A portion of these funds is used to offset the cost of operating the municipal jail.

Blue Print/Copying Fees

Costs are assessed for blue print copies based on the quantity and size of copy. This fee was adopted by the Public Works Department January 10, 2002.

Filing Fees

City Council adopted a planning application fee schedule effective July 1, 2000. These fees were increased July 1, 2001. In September 2018, City Council adopted a fee schedule for services such as annexation request, earth change permits, drainage study review as well as water, sewer and street improvement reviews.

Resolution CC-2000-3 July 1, 2000

Resolution CC-2001-13 July 1, 2001

Resolution CC-2018-18 September 24, 2018

Mowing Fees

The City may enter private property to mow weeds when the owner has failed to comply with the ordinance and notices. The mowing is done by contract with rates established seasonally by solicitation of proposals. Unpaid charges are turned over to the county and become a tax lien. A \$70 administrative handling fee as well as the fees for filing and releasing the liens is added to the actual cost.

Ordinance 2320 May 23, 1988

Police Other Fees

Fees for copying reports, video tapes, audio tapes, and pictures requested by citizens, attorneys, and District Attorney's Office.

Police Prisoner Fees

Fees charged to defray costs related to housing prisoners in the municipal jail.

Animal Shelter Fees

The redemption fee is \$5 for each day of impoundment. A \$10 deposit is required by state law Title 4, Chapter 14A, Section 499.2 that is refunded upon proof of neutering. Non-residents are charged \$20 to leave an abandoned animal at the shelter. Standard adoption fees are \$60 for dogs and \$40 for cats.

Ordinance 2069 May 2, 1983

Royalties

Royalties received for wells drilled on City property.

Library Space

Rental fees for the use of the Library facilities and equipment are approved by the Library Board. The fees are \$30 per hour for small conference rooms; \$35 per hour for reception area; \$45 per hour for large meeting rooms. There is a 50% increase to rental charges for non-residents.

E-911 Fees

On April 4, 1989 voters approved a 5% fee on telephone bills for funding the upgrade of the C-911 emergency service to E-911. The fee is collected by the local telephone company and remitted to the City on a monthly basis. The proceeds of the fee will be used for equipment and additional dispatchers. State law requires that the City Council annually evaluate the need to retain the 5% fee.

Ordinance 2350 May 15, 1989

Ordinance 3361 April 3, 2017

On April 2, 2001 the voters in Payne County approved a fee for the provision of fixed location Enhanced 911 service for all Payne County residents. Voters also approved a fee for the provision of wireless E-911 service. The proposition called for the creation of an administrative board to oversee fee collection and evaluation of the percentage charged each year to county residents for E-911 service. The Board shall adopt an annual budget separately providing for the costs of providing Enhanced Telephone Services for all fixed location and/or wireless telephone users who are either located within Payne County or connected to a telephone exchange providing service within Payne County. The funds collected by the Agency from the proceeds of the Emergency Telephone Fee may only be expended for providing Emergency Telephone Services to persons at fixed locations either within Payne County but outside of the municipal boundary of the City of Stillwater, or who are outside Payne County but connected to a telephone exchange also providing service within Payne County. The funds collected by the Agency from the proceeds of the Wireless Telephone Fee may only be expended for providing cellular Emergency Telephone Services for calls initiated anywhere within Payne County. The City will receive a portion of these funds beginning in January 2003 for providing services including utilization of the city's 911 hardware and additional personnel in Central Communications.

Parks and Recreation Fees

The Parks and Recreation Department collects various fees for recreation programs. These fees include program fees and facilities rental fees.

CC-08-233 December 15, 2008

LICENSES AND PERMITS:

Liquor Store Licenses

The annual occupation tax for a retail package store is \$905.

Ordinance 3413 August 20, 2018

Mixed Beverage Licenses

The annual occupation tax for retailer is \$1,005 for the initial license and \$905 for a renewal. For a fraternal organization the annual tax is \$500.

Ordinance 3413 August 20, 2018

Wine and Beer Licenses

This annual occupation tax is \$500 for the initial license and \$450 for a renewal.

Ordinance 3413 August 20, 2018

Solicitors and Canvassers Licenses

The annual license fee is \$250 for non-residents and \$75 for residents.

Ordinance 3058 February 18, 2009

Itinerant – Peddlers Licenses

The annual license fee is \$50.

Ordinance 3406 April 23, 2018

Caterer Mixed Beverage Combo Licenses

The annual occupation tax is \$1,250.

Ordinance 3413 August 20, 2018

Daycare License

In September, 2018 City Council adopted a fee for in-home and commercial daycare license registration. The in-home daycare rate is \$50.00 and the commercial rate is \$75.00.

Resolution CC-2018-18 September 24, 2018

Street Works Contractor License

In September, 2018 City Council adopted a fee for street work contractor license registration. The new registration is \$200.00 and the renewal rate is \$55.00. These license expire annually at the end of June of each year.

Resolution CC-2018-18 September 24, 2018

Public Way Permits

In July, 2018, City Council adopted Ordinance No. 3408 establishing a new process and fee resolution for the management of the public rights of way. This new permit process was created for the public health, safety and welfare of Stillwater citizens as well as aid in disruption to the traveling public. The former combination of right-of-way with curb cut and/or sidewalk permits were consolidated into the one public way permit. The base public way permit cost is \$50.00

This public way permit can be inclusive for lane restrictions and/or closures as well as sidewalk and parking restrictions and/or closures. The base public way permit cost is \$50.00 plus additional applicable fees based upon number of lanes, parking spaces and/or linear feet of sidewalk closed for extensive amount of days as set forth in the fee schedule adopted with Resolution CC-2018-15 in July, 2018 and revised with Resolution CC-2018-23 in November, 2018.

Resolution CC-2018-15 July 16, 2018

Resolution CC-2018-23 November 19, 2018

Occupancy of Rights of Way License and Permitting

In July 2018, City Council established a new process and fee resolution for the occupancy of the public rights-of-way. This new permit process was created for the public health, safety and welfare of Stillwater citizens as well as ensure the structural integrity of the City's streets and related infrastructure; established standards for authorizing and managing the placement of facilities in the rights-of-way.

To occupy the public rights-of way, the requestor must apply for and be approved by the City Council for a license. This application fee is \$200.00. Upon receiving this license, the applicant will apply for occupancy in the public rights-of-way. Upon approval, a fee is calculated and paid based upon factors of the linear feet being installed as well as calculated maintenance incurred by the City of these area(s).

Ordinance 3408 July 16, 2018

Electric Permits

Electric fees for new construction are \$47.23 per 100 amps. For remodeling or additions, with no change in circuit wiring, the fee is \$31.11. To upgrade service, the fee is \$29.97 for the first 100 amps plus \$0.175 per amp over 100. Electrical contractor license fee is \$200 for the first year and \$55 for renewal.

Resolution CC-2004-6 August 20, 2004

Resolution CC-2008-8 July 1, 2008 (Includes an automatic annual update based on the May Consumer Price Index (CPI). When adjusted, new fees become effective July 1.)

Mechanical Permits

Permit fee for new construction is \$47.23 for the first HVAC air handler, plus \$15.54 for each HVAC air handler over one. Fee for alteration/change outs is \$15.54. Mechanical contractor license fee is \$200 for the first year and \$55 for renewal.

Resolution CC-2004-6 August 20, 2004

Resolution CC-2008-8 July 1, 2008 (Includes an automatic annual update based on the May Consumer Price Index (CPI). When adjusted, new fees become effective July 1.)

Plumbing Permits

The basic permit fee is \$94.47 plus \$3.10 per fixture for commercial construction and \$47.23 plus \$15.54 for each bathroom over one for residential construction. New residential multi-family is \$25.35 per dwelling unit. New motel or hotel is \$15.54 per guest room plus \$94.47 plus \$3.10 per fixture for additional plumbing fixtures other than guest rooms. Plumbing contractor license fee is \$200 for the first year and \$55 for renewal.

Resolution CC-2004-6 August 20, 2004

Resolution CC-2008-8 July 1, 2008 (Includes an automatic annual update based on the May Consumer Price Index (CPI). When adjusted, new fees become effective July 1.)

Building Permits

Commercial/Industrial Permit applications are processed with a plan review fee based upon valuation of the project. Upon approval, new commercial construction permits are \$316.85 plus \$0.063 per square foot of building. Commercial remodels are \$63.40. Commercial additions are \$0.063 per square foot of addition. These commercial fees have a 1,000 square foot minimum.

Residential (1&2 Family) Permit applications are \$31.11 per dwelling unit plus \$0.032 per square foot of building. Residential remodel is \$50.69 per dwelling unit. Residential additions

are \$31.11 per dwelling unit plus \$0.032 per square foot of addition. These residential fees have a 1,000 square foot minimum.

Residential accessory permits for storage buildings larger than 200 square feet, pergolas and swimming pools at \$31.11 upon review and approval. Residential accessory permits for storage buildings of 200 square feet or less are no charge permits.

Resolution CC-2004-6 August 20, 2004

Resolution CC-2008-8 July 1, 2008 (Includes an automatic annual update based on the May Consumer Price Index (CPI). When adjusted, new fees become effective July 1.)

Mobile Home Permits

This permit fee is \$63.40.

Resolution CC-2008-8 July 1, 2008 (Includes an automatic annual update based on the May Consumer Price Index (CPI). When adjusted, new fees become effective July 1.)

House Moving Permits

This fee is \$47.23 plus a licensed plumber must acquire a separate plumbing permit to have the city sewer disconnection location inspected and accepted. The plumbing permit cost is \$15.54.

Resolution CC-2008-8 July 1, 2008 (Includes an automatic annual update based on the May Consumer Price Index (CPI). When adjusted, new fees become effective July 1.)

Sign Permits

This fee is \$0.1765 per square foot, but not less than a minimum fee of \$17.65.

Resolution CC-2008-8 July 1, 2008 (Includes an automatic annual update based on the May Consumer Price Index (CPI). When adjusted, new fees become effective July 1.)

Fire Permits

These fees are established based upon the fire sprinkler and fire alarm permits that are issued. In September 2018, City Council adopted a resolution to charge a fee for fire alarm and sprinkler inspections required on building projects.

Resolution CC-2008-9 June 2, 2008 (Includes an automatic annual update based on the May Consumer Price Index (CPI). When adjusted, new fees become effective July 1.)

Resolution CC-2018-18 September 24, 2018

Alarm Permits

This annual fee is \$6.

Ordinance 2490 October 3, 1994

Burn Permits

The fee for burning inside the city limits is \$25 for recreational fires, control of disease or pests, elimination of fire hazards, and maintenance of agricultural land. Land management carries a \$50 fee. Land clearing operations require a \$350 deposit and a \$50 fee.

Ordinance 2699 November 13, 2000

INTEREST EARNED:

Interest earned on investments and NOW accounts.

TOURISM AND CONVENTION FUND

Hotel/Motel Tax

A 4% hotel/motel tax was adopted by City Council on March 25, 1985, and approved by Stillwater voters on May 7, 1985. The City contracts with the Chamber of Commerce to operate the Stillwater Convention and Visitors Bureau for economic development purposes to use the proceeds to attract visitors, conventions, and events to the Stillwater area.

Ordinance 2178 March 25, 1985

Ordinance 2621 July 13, 1998

RURAL FIRE FUND

Membership Fees

Rural property owners or lessees may elect to purchase a rural fire contract from the City for an annual fee of \$100; the maximum fee for such services shall be capped at \$2000 per incident.

Ordinance 3050 December 8, 2008

Rural Fire Runs

Property owners or lessees who do not qualify to contract for service or elect not to contract will be charged the fire run and rescue run fees as approved by the City Council on December 15, 2008.

Resolution CC-2008-25 December 15, 2008

STORMWATER MANAGEMENT FUND

Stormwater Fee

This fee was created to provide funds for drainage facilities and stormwater related projects.

Resolution 97-18 July 7, 1997

TRANSPORTATION FEE FUND

Transportation Fees

Prior to the issuance of a building permit for new residential, commercial, or industrial construction, the applicant pays this fee to be used for the exclusive purpose of planning, designing, and construction capacity enhancements to the city's transportation system.

DEBT SERVICE FUND

Property Tax

Under State law, municipalities are limited in their ability to levy a property tax. Such tax may only be levied to repay principal and interest on general obligation bonded debt approved by voters and any court-assessed judgments.

AIRPORT ENTERPRISE FUND

Charges for Services

Included in charges for services are landing fees, stand-by ARFF fees, security fees, land usage fees, fuel flowage fees, parking charges, pasture rentals, hangar rentals, and office rentals.

Fuel Sales

These are revenues from sale of fuel to retail fuelers. The airport serves as the marketer of aviation fuel through a marketer agreement. The retail fueling companies provide fuel and line services to airport users.

Passenger Facility Charge

A fee of up to \$4.50 allowed by US federal law to be charged by airports for every enplaned passenger at public-agency controlled commercial airports. The airport must use the money from the fees to pay for projects approved by the Federal Aviation Administration (FAA) that, according to the FAA, "enhance safety, security or capacity; reduce noise; or increase air carrier competition."

STILLWATER UTILITIES AUTHORITY FUNDS

UTILITY SALES:

Electric

Electric rates are set by the Stillwater Utilities Authority Trustees to ensure that the financial requirements of the electric system are met. The electric tariff is composed of various rate structures that are based on the service type. Each rate is composed of an electric customer service charge and an energy charge based on metered consumption. Some rates include demand charges and adjustments based on production costs. Some rates also include seasonal variations in the energy charge.

Resolution SUA-2011-4 June 20, 2011

Water

Water rates are set by the SUA Trustees to ensure that the financial requirements of the water system are met. The water rate is comprised of two components: a water customer service charge based on the meter size and a water volumetric charge based on metered consumption.

Resolution SUA-2015-7 July 6, 2015

Wastewater

Wastewater rates are set by the SUA Trustees to ensure that the financial requirements of the wastewater system are met. The wastewater rate is comprised of two components: a wastewater customer service charge based on the water meter size and a wastewater volumetric charge which is based on the water usage. All customers, except industrial consumers, are billed using the winter average formula, unless the customer elects to be billed based on actual water consumption. Winter average for each account is calculated in April of each year and is based on the actual monthly water usage for December through March.

Resolution SUA-2015-7 July 6, 2015

Waste Management

Waste collection fees are set by the SUA Trustees to ensure that the financial requirements for waste management and street sweeping are met. The waste management tariff is composed of

various rate structures based on the service type. Fees for residential service are based on the size and number of carts being picked up at each location. Fees for commercial service are based on the size of dumpster and frequency of pick-up. The street sweeping fee is a flat rate charged to all utility customers located within the City limits.

Resolution SUA-2013-1 May 6, 2013

Resolution SUA-2017-4 April 17, 2017

UTILITY AND BILLING SERVICES:

Installation and Reconnection Fees and Miscellaneous Fees and Charges

\$25 processing installation fee billed to the account when deposit installation is made during normal working hours.

\$40 disconnect fee collected if a trip is made to the service address to disconnect service due to non-payment. This fee is collected at the time service is turned on.

\$25 disconnect fee billed to account when temporary service arrangements have not been completed according to the terms of the agreement.

\$25 reconnection fee collected with payment to the customer's account when reconnection is made during normal working hours.

\$20 reconnection fee for replacing a water meter removed for the purpose of avoiding base charges.

\$25 processing fee prepaid in cash for installation of new service or \$50 reconnection fee when reconnection for non-payment is made during after-hour service hours: Monday-Friday 5:00PM – 7:00 PM.

\$200 installation/reconnection fee billed to an account, to be paid by 9:00 AM the following business day if installation or reconnection is requested when customer service after-hour service is not provided.

\$5 cut-off notice fee is charged if a cut-off notice is mailed due to non-payment, with no charge on the first notice within each 12 month period.

Late charge penalty fee equal to 10% of a customer's total utility account balance outstanding at the time each monthly bill is determined to be past due or \$2500; whichever is less.

Electric meter test fee of \$28.50 per test and water meter test fee of \$44 per test.

Returned check, bank draft service charge, or electronic payment fee of \$25

Stop payment fee of \$25 if less than 6 months since the date the check was issued.

Resolution CC-2008-13; SUA-2008-6 July 7, 2008

Charge Offs Collected

Collections received from collection agencies for recovered account receivables.

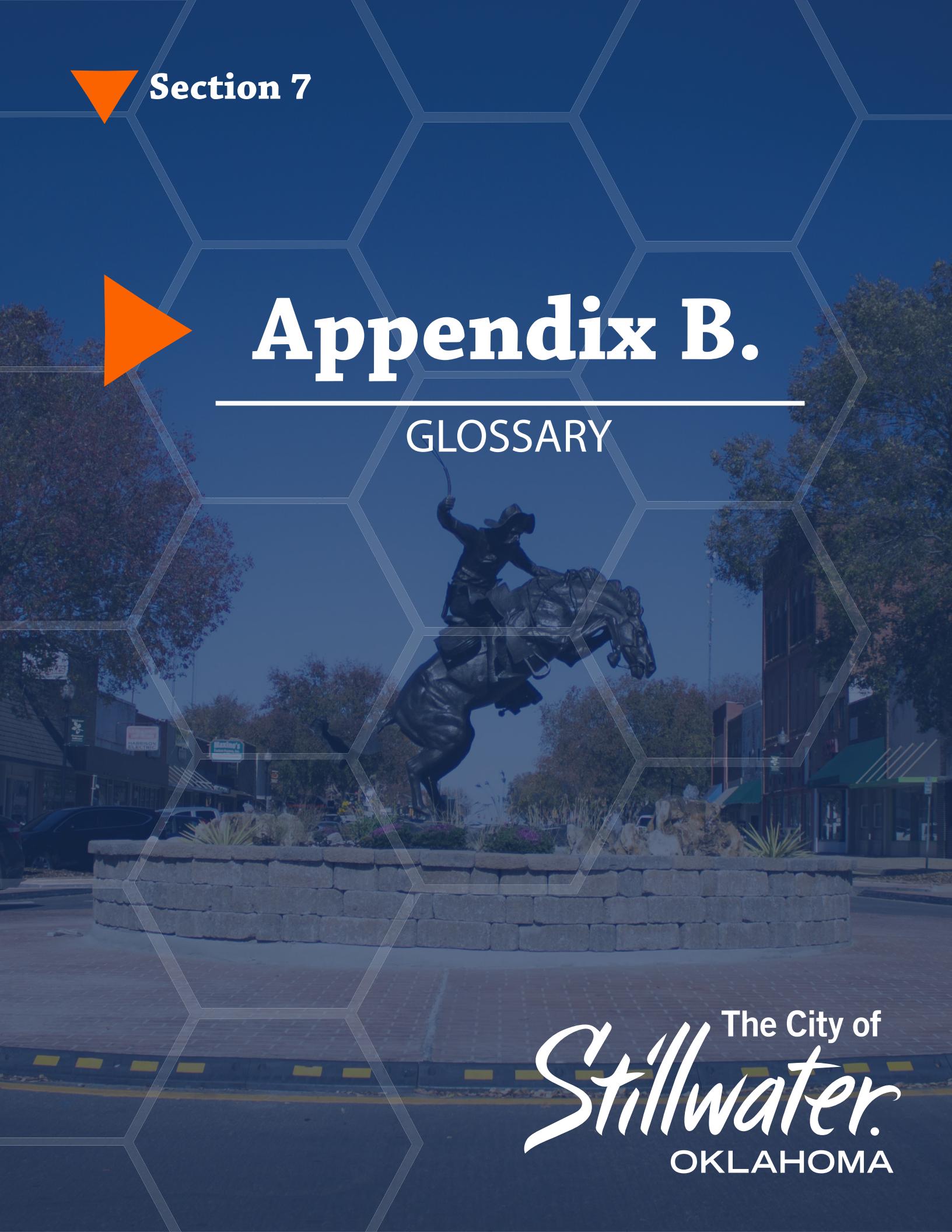


Section 7



Appendix B.

GLOSSARY



The City of
Stillwater.
OKLAHOMA

Glossary

Accrual Basis Accounting — basis of accounting used by most corporations and for-profit entities. This basis recognizes revenue when earned and expenses when incurred; they are recorded at the end of an accounting period even though the cash has not been received or paid.

Ad Valorem — levy imposed on the value of property. This is most commonly imposed by counties, states, and municipalities on the value of real estate.

Appropriation — authorization of a governmental unit to spend money within specified restrictions such as amount, time period, and purpose.

Beginning Fund Balance — the prior fiscal year ending fund balance which is available for appropriation.

Budget Amendment — an increase or decrease in the budget of a fund that is approved after the adoption and implementation of the original budget. These amendments must be approved by the governing body.

Budget Basis Accounting — basis of accounting used solely for budgetary preparation and monitoring. The budget basis used by a municipality is determined by each entity individually to suit their needs and usually differs from generally accepted accounting principles.

Budget Revision — a reallocation of budgetary resources within a fund or department after the adoption and implementation of the original budget. These adjustments only require the approval of the City Manager.

Budgeted Reserve — amounts that are appropriated but not intended to be spent. Examples include operating reserve, severance reserve, compensated absence reserve, etc.

Capital Asset — asset purchased for use over a long period of time and not for resale. Included are land, buildings, plants and equipment, etc.

Capital Outlay — expenses for capital items such as machinery and equipment, furniture, land, buildings, improvements other than buildings, infrastructure, and all construction, reconstruction, or improvements to real property. Capital items with a life expectancy over 1 year and a cost of \$5,000 or more are capitalized as capital assets.

Capital Projects Fund — a fund that accounts for financial resources to be used for the acquisition or construction of capital assets.

Debt Service — expenses for debt principal payments, periodic interest payments, or related service charges for benefits received.

Debt Service Fund — fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, judgments, and interest.

Department — operating unit of the City. Departments are organized within funds. Some departments can be further broken down into divisions.

Encumbrance — represents an unfilled obligation on contracts or purchase orders. The purpose of an encumbrance is to prevent multiple commitments from being made on the same budgeted resources. An encumbrance must be entered into the system to reserve a portion of the budgeted resources prior to committing to a contract or ordering the goods or services.

Ending Fund Balance — amount of money remaining after expenses have been extracted from the fund, which is available for appropriation in the following fiscal year.

Enterprise Fund — fund that provides services to the community for a fee. These funds follow accounting principles similar to a business-type entity.

Estimated Revenue — amount of revenues estimated to be received during the fiscal year in each fund for which a budget is prepared.

Expendable Trust Fund — a trust fund that can be fully spent for the designated purposes. (see also Fiduciary Fund)

Expenditure — payment of cash or property, or the issuance of a liability to obtain an asset or service.

Fiduciary Fund — term used to describe a fund used by the government to act in a fiduciary capacity such as a trustee or agent. The government is responsible for the assets placed in its care. (see also Expendable Trust Fund)

Fiscal Year — consecutive twelve month period used by an entity to account for and report its business transactions. The City and most municipalities in the State of Oklahoma use June 30 as the last day of their fiscal year.

Full Time Equivalents — number of full time equivalent positions, defined as total hours worked divided by average annual hours worked.

Fund — fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with associated liabilities and residual equities. Funds are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance — represents the difference between assets and liabilities in governmental funds. (Formula is: "assets - liabilities = fund balance")

GAAP — Generally Accepted Accounting Principles. GAAP is a set of standards, conventions, and rules accountants follow in recording and summarizing transactions and in the preparation of the financial statements.

GASB — Governmental Accounting Standards Board. GASB is the highest authority in governmental accounting.

General Fund — fund used to account for all assets and liabilities of a government entity except those particularly assigned for other purposes in a more specialized fund. It is the primary operating fund of the government. Much of the usual activities of a government are supported by the general fund.

General Obligation Bond — bond for which payment is unconditionally promised by a governmental unit that has the power to levy taxes. General Obligation Bonds are backed by the full faith and credit (taxing power) of a municipality.

Governmental Fund — describes all funds of the government except enterprise funds, internal service funds and fiduciary funds. Examples of governmental funds include the general fund, special revenue funds, debt service fund, and capital projects funds.

Internal Service Fund — fund used to account for goods or services given from one department to another on a cost reimbursement basis.

Levy — to impose ad valorem taxes or the total amount of ad valorem taxes for a purpose or entity.

Materials and Supplies — expenses for articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies, and repair and maintenance supplies.

Measurement Focus — the accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Modified Accrual Basis — basis of accounting in which revenues are recognized when they are available and measurable. Expenditures are generally recognized when incurred.

Net Income — revenue less all expenses.

Operating Reserve — appropriated budget amount that is set aside for use in only the most extreme of emergencies.

Ordinance — a formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

Other Services and Fees — expenses for professional services, contractual services, and other services or fees such as communications, transportation, advertising, insurance, public utility services, and rentals.

Personal Services — expenses for salaries, wages or other compensation, fees, allowances, and related employee benefits paid to any officer or employee for services rendered or for employment. Employee benefits include employer contribution to retirement and pension plan, employee insurance, Social Security/Medicare, or similar benefits.

Proprietary Fund — type of fund that focuses on profit and loss similar to a business. The two types of proprietary funds are Enterprise Funds and Internal Service Funds.

Resolution — a written motion adopted by a deliberative body. The substance of the resolution can be anything that can normally be proposed as a motion. Resolutions do not carry the weight of law.

Restricted Donation —donation that is restricted as to purpose or timing. An example would be a donation for a specific building project or a donation restricted to being spent in a future period.

SEDA — Stillwater Economic Development Authority

SIRA — Stillwater Industrial Redevelopment Authority

Special Revenue Fund — fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

SPWA — Stillwater Public Works Authority

SUA — Stillwater Utilities Authority

Transfer — permanent transfers of resources from one fund to another.