

City of Stillwater

Vision

The City of Stillwater, a municipal government, is dedicated to providing public services that result in:

- a safe and secure community;
- enriched life experiences;
- development which is attractive, orderly, efficient, and meets the needs of all residents; and,
- a positive climate for economic opportunity.

As public service professionals, we are committed to:

- **Working together** - we work together as one team, and with citizens and elected and appointed officials to establish policies and goals to direct our work.
- **Fairness and respect** - we treat customers and one another with fairness and respect.
- **Being responsive** - we provide timely, accurate, and courteous response to customer needs.
- **Openness and trust** - we maintain an atmosphere of openness and trust throughout the organization.
- **Honesty and integrity** - we have high standards of honesty and integrity.
- **Wise use of resources** - we responsibly use the resources which have been entrusted to us.
- **Innovation** - we constantly search for innovations in management, technology, and methods.
- **Professionalism** - we have a climate where professional growth, education and expression are encouraged.

This, then, is our vision for the City of Stillwater, a premier organization where:

- employees are properly trained and equipped to deliver high quality services to all customers;
- employees are recognized as the City's key resource for service delivery;
- highly respected public service professionals are relied upon to provide analysis and leadership;
- each employee takes an active part in a continual process of identifying and implementing ever better ways to serve customers;
- employees are citizens motivated by an internal desire to work together to accomplish well-defined, community-supported goals;
- job sites and equipment are clean, safe, and well maintained;
- work is meaningful, challenging and satisfying.

Citizens Helping Citizens Make *Stillwater Run*

STILLWATER'S MUNICIPAL GOVERNMENT AWARDS

AIRPORT

- **Oklahoma Airport of the Year – 2001**, Oklahoma Airport Operators Association
- **Outstanding Oklahoma Airport – 1995, 2005** Federal Aviation Administration – Southwest Region
- **General Aviation Airport of the Year – 1989, 1995**, Oklahoma Airport Operators Association

DEVELOPMENT SERVICES

- **Apex Award Honoring Excellence in Affordable Housing in the Category of Community Development – 2002**, Oklahoma Housing Finance Agency
- **Outstanding Planning Award – 1988 and 1990**, Oklahoma Chapter of the American Planning Association

ELECTRIC

- **Don Howland Electric System Operations Award – 2006**, Municipal Electric Systems of Oklahoma
- **Electric Operations and Reliability Award – 2005**, Municipal Electric Systems of Oklahoma
- **Century Award – 2001, 100 years of Service to Customers and Community**, American Public Power Association
- **Outstanding Public Service Award – 1999**, for Exemplary Actions in Restoring Electric Service to the City of Stroud, May 3-11, 1999, Municipal Electric Systems of Oklahoma
- **Electric System Achievement Award – 1987**, Municipal Electric Systems of Oklahoma

FINANCE

- **Certificate of Achievement in Financial Reporting – 1983-2005**, Government Finance Officers Association of the United States
- **Distinguished Budget Presentation Award – 1988-94**, Government Finance Officers Association of the United States

FIRE

- **Outstanding Ambulance Service in Oklahoma – 2006**, Oklahoma Emergency Medical Service Association
- **Stillwater Fire Department – 1995 Oklahoma City Bombing**, The State of Oklahoma House of Representatives & Governor Frank Keating

GOLF

- **Lakeside Memorial Golf Course voted one of the “Places to Play” – 1998-99**, Golf Digest Magazine

INFORMATION TECHNOLOGY

- **Yahoo! Award for America’s 100 Most Wired Cities and Towns – 1998**, Yahoo.com
- **Excellence in Computer User Support and Orientation – 1990**, Municipal Software Users Group

LIBRARY

- **Certificate of Appreciation - Stillwater Public Library Board – 1994**, Oklahoma Library Association
- **Oklahoma Cities Public Improvement Award – Stillwater Public Library – 1994**, Consulting Engineers Council of Oklahoma

MAIN STREET

- **Best Public Partner for Main Street Streetscape – 1993**, Oklahoma Main Street Association
- **"Main Street" Program – 1989**, National Trust for Historic Preservation

PARKS, EVENTS & RECREATION

- **Tree City USA – 1992-2006**, National Arbor Foundation
- **Community Partner of the Year – 2004**, Stillwater Noon Lions Club
- **Award of Excellence for Outstanding Program to Multi Arts Center Summer Kids Camp – 2002**, Oklahoma Recreation and Park Society
- **Award of Excellence for Facility Design, Construction and Function to Multi Arts Center – 2002**, Oklahoma Recreation and Park Society
- **Arts and Humanities Award to Multi Arts Center for the Multi Summer Arts Program – 2000**, Oklahoma Recreation and Park Society
- **Award of Excellence – Stillwater Tree Board – 1998**, Keep Oklahoma Beautiful
- **Tree City USA Growth Award – 1993, 1994, 1996, 1998**, National Arbor Foundation
- **Award of Excellence - Pioneer Senior Olympics – 1995**, Oklahoma Recreation and Park Society
- **Award of Excellence for Exceptional Quality in Park Facility Design, Park Center - 1995; Boomer Lake Park – 1992**, Oklahoma Recreation and Park Society
- **Outstanding Arts and Humanities Award for "Run for the Arts" – 1992**, Southwest Regional Council of the National Recreation & Parks Association
- **Outstanding Parks and Recreation Department – 1987**, Oklahoma Recreation and Park Society

POLICE

- **Safe Community Award – 2006**, Project ChildSafe and U.S. Department of Justice
- **StormReady Community – 2005**, National Weather Service
- **Communications Center of the Year – 2004**, Oklahoma State Law Enforcement Telecommunications Association
- **Department Accreditation – 2003 and Reaccreditation -- 2006**, Oklahoma Association of Chiefs of Police
- **Commendation of Excellence for the Community Alcohol Safety Effort (CASE) – 1990**, Stillwater Police Department, Governor of Oklahoma, Henry Bellmon
- **Front Line Report Recognition to the Police Department for Community Alcohol Safety Effort (CASE) – 1989**, National League of Cities
- **Distinguished Service Award Recognizing the Community Alcohol Safety Effort (CASE) – 1989**, The White House
- **Award for Excellence and Workplace Safety – 1989**, National Committee Against Drunk Driving

PUBLIC WORKS

- **Environmental Excellence Award for Beautification and Landscaping, Western Road Project – 2004**, Keep Oklahoma Beautiful
- **Asphalt Pavement Award for Category of City, County or BIA for the North Perkins Road Sales Tax Project – 2002**, Oklahoma Asphalt Pavement Association
- **Best Design of a Commercial/Industrial Class Paving Project for Marine Drive & Mercury Drive – 2000**, Oklahoma Asphalt Pavement Association
- **Oklahoma Cities Public Improvement Award – Lakeview Road & Bridge – 1995**, Consulting Engineers Council of Oklahoma
- **Superior Achievement Awards Program – 1992-95**, Oklahoma Good Roads & Streets Association
- **Achievement Award for the Work Zone Signage Program – 1990**, Oklahoma Municipal League - Municipal Risk Management and Employee Benefits
- **Award of Distinction for Pilot Curbside Recycling Program – 1990**, Keep Oklahoma Beautiful
- **"OKIE" Award (Oklahomans for Klean Industry and Environment) – 1990**, City of Stillwater Citizens Recycling Committee, Oklahoma Department of Agriculture

SISTER CITIES COUNCIL

- **Collage 2000 Contest - Winner of Best Community Effort - Sister Cities Council – 2000**, Sponsored by Hideaway Pizza, Southwestern Bell and the Oklahoma Historical Society
- **United States-Japan Trilateral Exchange Program – 1993-95 and 1996-97**, Sister Cities International
- **Special Achievement Award for Educational Development – 1994**, Sister Cities International
- **Special Achievement Award for Educational Exchange – 1989**, Sister Cities International

WATER/WASTEWATER

- **Award of Excellence – Top Government Award for Environmental Improvement for E-Waste Collection and Recycling Event – 2005**, Keep Oklahoma Beautiful
- **Award of Excellence – Outstanding Achievement Award for Environmental Improvement for E-Waste Collection and Recycling Event – 2005**, Keep Oklahoma Beautiful
- **Public Works Project of the Year for Projects over \$10 Million – 2003**, American Public Works Association, Oklahoma Chapter
- **Award of Excellence – Top Government Award for Environmental Improvement – 2001**, Keep Oklahoma Beautiful
- **Letter of Appreciation for Payne County Hazard Analysis & Safety Audit Checklist – 1991**, Environmental Protection Agency
- **Special Recognition for Development of Statewide Confined Space Entry Program – 1991**, Oklahoma Department of Labor
- **Outstanding Large Water Works Award – 1990**, Oklahoma Water and Pollution Control Association

CITY OF STILLWATER

CITY OFFICIALS

Mayor and City Commission

Roger L. McMillian, Mayor
Ruth Anne Kennedy, Vice Mayor
Tom Dugger, Commissioner
Tom Williams, Commissioner
Hank Moore, Commissioner

Administration

Dan Galloway, City Manager
Mary Rupp, Deputy City Manager
Dan Blankenship, Deputy City Manager
Marcy Alexander, Director of Finance
Paula Dennison, Director of Development Services
Ralph Kinder, Director of Public Works
Fred Forbes, Director of Lakeside Golf
Robert Barker, Director of Human Resources
Jeff Tullis, Director of Electric Utility
Gary Johnson, Director of Airport
Roy Lavicky, Director of Information Technology
John Dorman, City Attorney
Norman McNickle, Police Chief
Larry Mullikin, Fire Chief
John McClenny, Director of Parks, Events and Recreation
Lynda Reynolds, Director of Library

Fiscal Year
July 1, 2006 to June 30, 2007

TABLE OF CONTENTS

	<u>Page</u>
ABOUT THE COVER	
VISION STATEMENT	
MUNICIPAL GOVERNMENT AWARDS	
CITY OFFICIALS	
TABLE OF CONTENTS	
ORGANIZATIONAL CHART	1
BUDGET MESSAGE FROM THE CITY MANAGER.....	2
PURPOSE OF THE BUDGET	5
FINANCIAL SUMMARIES	7
2004-05 Actual and Available Cash Balances.....	8
2005-06 Budgeted Cash Flow.....	9
2006-07 Preliminary Budgeted Cash Flow	10
2006-07 Total Revenues.....	11
2006-07 Total Expenditures	12
2006-07 General Fund Revenues	13
2006-07 General Fund Expenditures.....	14
2006-07 Stillwater Utility Authority Revenues.....	15
2006-07 Stillwater Utility Authority Expenditures.....	16
-2016 Schedule of Debt Service Requirements.....	17
FINANCIAL TRENDS.....	18
00-07 Year-End Unencumbered Cash Balances	19
02-07 Total Revenue Comparison.....	20
02-07 Total Expenditure Comparison	21
GENERAL FUND	
Revenue Projections	24
Expenditure Summary Pages	52
Program Expenditures	54
City Manager.....	56
General Government – Miscellaneous	58
General Government – Property Management.....	59
Environmental and Safety Services	60
Information Technology	62
Human Resources.....	65

TABLE OF CONTENTS (Cont.)

Legal.....	67
Finance Department – Accounting Division	69
Finance Department – Municipal Court.....	70
Development Services – Administration.....	71
Development Services – Planning	73
Development Services – Code Enforcement.....	75
Development Services – GIS	77
Development Services – Development Review Engineering	79
Development Services – Community Improvement Services	81
Development Services – Forestry Grants	82
Public Works – Administration	83
Public Works – Capital Improvement.....	85
Public Works – Engineering Division.....	87
Public Works – Traffic Control.....	89
Parks, Events and Recreation – Administration.....	91
Parks, Events and Recreation – Park Operations.....	93
Parks, Events and Recreation – Recreation Programs	95
Parks, Events and Recreation – Tournaments.....	97
Parks, Events and Recreation – Senior Citizens.....	98
Parks, Events and Recreation – Multi Arts Center.....	100
Parks, Events and Recreation – Swimming Pool	102
Parks, Events and Recreation – Mini Bus.....	103
Library – Administration.....	104
Library – Library Building Rentals	106
Library – Library Donations.....	107
Library – Library Grants	108
Police Department – DARE Program.....	109
Police Department – Patrol & Investigation	110
Police Department – Stillwater Emergency Coordination & Communications.....	112
Police Department – Animal Control	114
Police Department – E-911.....	115
Fire Department – Fire Services.....	116
Fire Department – Ambulance Services.....	118
General Government – City Hall Maintenance.....	119

DEBT SERVICE FUND

Revenue Projections	122
Program Expenditures	
Debt Service.....	123

TABLE OF CONTENTS (Cont.)

SPECIAL REVENUE FUNDS

Revenue Projections	124
Program Expenditures	
Public Works – Street and Alley	134
Sister Cities Program.....	136
Parks, Events and Recreation – Hunting and Fishing.....	137
Hotel/Motel Tax.....	138
Fire Department – Rural Fire.....	139
Community Development Block Grant	140
Park Grants	141
Community Development Rehab.....	142
Public Works – Storm Water Drainage	143
Public Works – Transportation Fee.....	145
Library – Library Materials Enhancement.....	146
Parks, Events and Recreation – Park Donations.....	147
Parks, Events and Recreation – Arts and Heritage Festival.....	148
Parks, Events and Recreation – Pioneer Senior Olympics.....	149
Public Works – Transportation Improvement Fund.....	150

INTERNAL SERVICE FUNDS

Revenue Projections	154
Program Expenditure	
Self Insurance Fund	155
Self Insurance – Risk Management	156
Self Insurance – Human Resource Insurance.....	157
Public Works – Fleet Maintenance.....	158
Stillwater Public Works Authority	160

TRUST AND AGENCY FUNDS

Revenue Projections	161
Library – Library Trust Fund	161

ENTERPRISE FUNDS

Revenue Projections	162
Program Expenditures	
Airport – Administration.....	171
Airport – Customer Service	173
Airport – Maintenance.....	175
Airport – Special	177
Community Center	179
Development Services – Stillwater Industrial and Redevelopment Authority	181
Golf Course – SPGA.....	182
Golf Course – Food & Beverage.....	184
Golf Course – Course Maintenance	185

TABLE OF CONTENTS (Cont.)

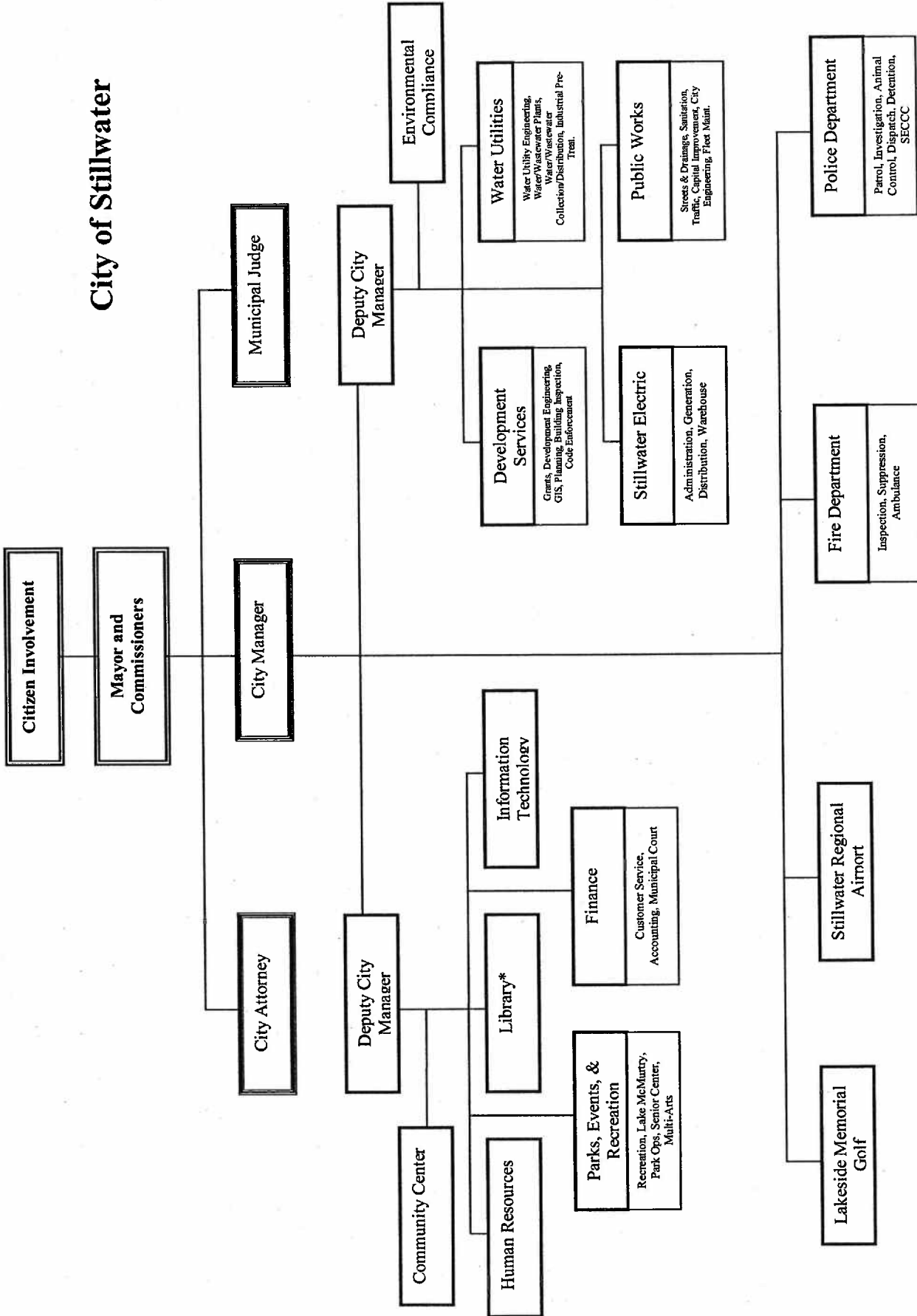
STILLWATER UTILITIES AUTHORITY

Revenue Projections	189
Program Expenditure	
SUA Accounting	197
Customer Service/Meter Reading	198
Electric.....	200
Water	203
Water Distribution.....	205
Water Treatment	207
Wastewater	209
Wastewater Collection.....	210
Wastewater Treatment.....	212
Sanitation	214

APPENDIX

Financial Policies	i
Definitions.....	ii
Budget Schedule Deadlines.....	iii
Public Hearing Notice.....	iv
Budget Resolution.....	v
Attachment to Resolution No. CC-2006-10	vi
Cash Balance & CAFR Reconciliation	vii
Personnel Comparison	ix
Index.....	x

City of Stillwater



Effective 12/22/05

*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.



June 19, 2006

Honorable Mayor and City Commissioners:

Presented herewith is the recommended municipal budget for Fiscal Year 2007 for your consideration and approval. Although Stillwater has been experiencing significant growth, the past two years have experienced only moderate growth in sales tax and other revenues. Accordingly budgets have been relatively conservative. During the past six months we have begun to see a slight upward trend in sales tax revenue. In addition, significant new retail development is under construction with several openings expected during the coming year. However, the recommended budget presented here continues a conservative approach until anticipated increases in revenue are well established and evaluated.

Revenue Overview

For 2006-07, total revenues (excluding interfund transfers and fund balances) are projected to be \$82,139,963 or 3% less than this year. The apparent reduction in total revenue is because the current year included over \$2,000,000 in Airport grants, CDBG grants, and park grants which do not recur in 2006-07. Sales tax is projected to grow 5.0%, or an estimated \$21,194,573. This is a slightly improved growth rate as compared to the previous fiscal year. In examining the growth indicators, staff believes the projected 5.0% growth continues to be a fairly conservative estimate of collections for next year. No increases in property taxes, utility fees, sanitation fees or other fees are budgeted for 2006-07. However, program and service fees will be carefully reviewed by staff during the year, and they will present proposed changes if and when they should be deemed appropriate.

Expenditure Overview

For 2006-07, Staff is proposing \$86,778,925 in total expenditures, which is a 2% decrease from the original current year budget. Moreover, it is 13% less than estimated actual current year expenditures. This is primarily due to additional capital expenditures for the street and sidewalk projects, water facility projects, and wastewater treatment projects during the current year. Total expenditures are allocated as follows: \$75,023,982 for operating expenditures (86% of total budget), \$5,991,250 for capital expenditures (7% of total budget), and \$5,763,693 for debt service (7% of total budget).

Personnel and Benefits

The proposed budget maintains current staffing levels with few exceptions. The budget does include funding for additional staffing in the Fire Department to meet increasing demands for Emergency Medical Services (ambulance) throughout our service area including OSU facilities, and one part-time position at the Stillwater Public Library to meet the increased demands for meetings and library programs. It is not the intent to fill the additional Fire Department positions immediately in that we are in the process of assessing our city-wide fire and ambulance services in terms of present and projected service needs and how it relates to staffing, equipment and facilities. It is anticipated that we will have sufficient information to structure the increase in staffing by mid-year.

The recently adopted City pay plan is designed to provide reasonable salary increases to ensure internal equity and external competitiveness in the comparable market place and is proving to be a reasonable and

workable plan. In addition, we continue to assess the impact of national and regional inflation and its affect on the cost of living. Based on the regional cost factors, the proposed budget includes a recommended total pay plan adjustment of 3% to offset the increase in cost of living. Total salary costs are estimated to increase 7%, contingent on performance reviews.

The benefits provided to employees remain relatively stable for the coming budget year. Health insurance and wellness benefits have been realigned to provide continued comprehensive benefits with minimal cost increase. Although the wellness allowance is being eliminated, the added benefit coverage in the health insurance coverage will more than offset this with an improved overall benefit.

Although it will not require any actual cash expenditure, it is also recommended that the Commission approve an additional employee benefit with the adoption of the recommended budget for Fiscal Year '07. The City provides many recreational, educational, and entertainment activities for fees during the year. These include family swimming, youth and adult sports programs, golf, Multi Arts Center classes and programs, camping, Community Center programs, and more. To encourage participation and support to these activities and programs, it is recommended that each employee be granted a discount package equal to \$500 per year that the employee and their dependents may apply to any of the City recreation, entertainment, and educational programs. Not only will this benefit employees and their families, we believe it will encourage friends, relatives, and acquaintances to join in the programs. This can improve and strengthen the programs for all.

Major Capital Expenditures

This recommended budget includes all carryover projects from last year. In addition, several significant capital expenditures are added for 2006-07. Among the included projects, several which are of note are:

- ⊕ New roof for Fire Station #1
- ⊕ One new ambulance
- ⊕ Replacement of eight police vehicles
- ⊕ Digital upgrade of outdoor sirens
- ⊕ Metal equipment storage building for Parks, Events, & Recreation
- ⊕ 6th and Western intersection upgrade
- ⊕ 6th and Monroe intersection upgrade
- ⊕ Replacement of two residential waste collection vehicles
- ⊕ Waste water lift station upgrade/replacement at Westpark
- ⊕ Repaint the raw water storage tank
- ⊕ Exterior painting of Perkins Road water storage tank

In addition to capital projects funded through the General Fund and the Stillwater Utilities Authority, major capital projects continue to be developed with the revenues from the ½ cent Transportation Sales Tax Fund. With voter approval in April 2006 to extend the tax for ten years, plans are underway to design and construct all of the transportation projects identified in the original program in 2001. The review and selection process for additional projects for the Transportation Sales Tax Fund will begin during the fiscal year.

Community Contracts for Service

This proposed budget includes funding for contracts for service with the Chamber of Commerce for economic development (\$120,000), Payne County Youth Services (\$15,000), Sheerar Museum (\$9,000), Downtown Stillwater (\$20,000), and the Community Relations Committee (\$6,000). These expenditures will be adjusted pending the refinement of the scopes of work and final approval from the City Commission.

Commission Goals/Priorities

In April of this year, the City Commission established a list of organizational/community priorities for 2006-07. This budget proposal includes funding for all funding-related items associated with the City Commission's organization/community priorities.

Emergency Reserves

The proposed budget includes a recommendation that an "emergency reserve" account be established with \$2,000,000 from the General Fund balance and \$11,000,000 from the Stillwater Utilities Authority (SUA) fund balance. This provides a total of \$13,000,000 to be set aside as a reserve to be utilized only by special appropriation by the City Commission for conditions deemed by the Commission to constitute an emergency to preserve the health, safety, and well being of the citizens of the community. The recommendation also provides that the emergency reserve balance be increased at the beginning of each fiscal year hereafter by an amount equal to the region's Consumer Price Index (CPI) or 3%, whichever is greater. This is to ensure the City Commission's goal to provide uninterrupted services and safety to the citizens of Stillwater..

Budget Process Summary

Under the provisions of the Oklahoma Municipal Budget Act, a public hearing on the proposed budget is required a minimum of fifteen days prior to the beginning of the fiscal year. The hearing was publicized and was held on Monday, June 5, 2006. Also under the Act, the deadline for adoption of the budget by the City Commission is a minimum of seven days prior to the beginning of the fiscal year. It is therefore recommended that the City Commission adopt this year's recommended budget at the regularly scheduled City Commission meeting on June 19, 2006.

Conclusion

The recommended budget is a conservative budget designed to preserve current service levels while meeting the City Commission's goals and objectives. With the adoption of the Fiscal Year '07 budget, it is further recommended that the Commission, with the assistance of the City Manager and staff, undertake an effort during the budget year for the development of a Comprehensive Five Year and Ten Year Capital Improvement Plan. Such a plan would identify needed community projects and programs, develop priorities for those projects, and assess financial plans to accomplish priority projects with short-term and long-term perspectives. This will provide improved guidance for development of future budgets and provide a vision for accomplishing future capital improvements.

This budget is respectfully submitted to be in the best interest of the health, safety, and well being of the citizens of Stillwater for today and into the future, and to secure the services and facilities to which the community has become accustomed. I recommend the Mayor and Commissioners give their full consideration to the adoption and support of this proposed budget for Fiscal Year '07.

Thank you for your support, guidance, and consideration.

Sincerely,


Dan Galloway
City Manager

THE PURPOSE OF THE BUDGET

At first glance the budget may appear to only be a row of dollar figures waiting to be spent. Actually it serves four main purposes. If read with these in mind, the information will have more meaning to the reader. The four purposes are:

1. A Policy Statement
2. An Operations Guide
3. A Financial Plan
4. A Communication Device

This budget meets the first purpose by providing goal statements and workload statistics in each department and division. These goals are specific tasks to be accomplished in the coming year. The goal sections include comments on completed goals from the prior year. Other policy statements can be found in the City Manager's budget message.

The second purpose is to serve as an operations guide. The organizational chart included in the front of the budget indicates the participants in the governmental process. It should be apparent that Stillwater involves many of its citizens in the process through special boards. This has worked successfully in obtaining a consensus on most issues brought to the City Commission for final action. Authorized staffing levels in the departments are indicated in the personnel headings for each department. Shown are the current and future year authorizations. A comparison of current staffing with that of the previous four years is shown in the appendix.

The third purpose is to provide a financial plan. The resources available are shown in the revenue pages that precede each of the funds which indicate the legal authority for the revenue, explain what the revenue is, and indicates the assumptions made in making the revenue estimates. This enables the reader to assess how realistic the revenue estimates are and possibly identify opportunities to meet future revenue needs. The tables provided in the front of the budget show the year end balances that are anticipated in each fund based on the revenue estimates and expenditure appropriations approved in the budget. The purposes for the appropriations are described in the budget expenditure pages. Since the budget is on a cash basis while the City's financial reports and audit are on a modified accrual basis, the financial summary table for the last fiscal year is reconciled with the audit for that year. This is done to assure the reader that the budget accurately reflects the City's financial condition.

The budget presents a projection of capital improvements, including the capital improvements that can and cannot be funded under the current financial condition of the City. The street improvement projects are selected by the City Commission after input from city staff, the adopted capital plan, the Chamber of Commerce, and the Transportation Plan for the Year 2010 developed by a citizen advisory committee representing all areas of Stillwater.

The fourth purpose is a communication device. In the budget process, the first document to be published is the proposed budget. Multiple copies are provided at the public library for a month prior to the public hearing required by state statute. Summary information in the form of charts, graphs, and general statistics is provided in the proposed budget. The other introductory materials, including the city manager's transmittal letter, and this explanation of the purpose is also hoped to be helpful to those making their first attempt to read the budget. The public always asks, "Where is all the money going?" To help explain, each department lists those capital expenditure items that consume most of the funds in their budget. Providing this information also helps the public gain some confidence in the budget as a true reflection of where the money is being spent and how limited the choices really are when it comes to finding areas to cut. The revenue section provides enough detail to analyze how realistic the estimates are.

Hopefully, this budget meets the four purposes so that it can become a basis for facilitating more community understanding and involvement in city government. This budget is the plan of work for the next year. Changes during the year are possible if circumstances arise that were not known or could not have been anticipated during the budget preparation process. Changes in capital expenditures must be approved by the City Commission. Should any fund have to spend more than their total appropriation, approval by the City Commission is required. Line item totals within a department may be changed without City Commission approval as long as the department total is not increased. This allows some flexibility but maintains a commitment to prepare an accurate budget and follow the plan as outlined in the budget.

FINANCIAL SUMMARIES

The following pages summarize the budget in table and graph form showing the expenditure and revenue information in the budget.

The first three tables show the effect on the fund balances of the revenues and expenditures over a three-year period. The first year shown indicates the actual figures for the last fiscal year, and the next two show estimated changes in fund balances for the next two fiscal years.

To read and understand these tables, think of them as your checkbook. The first column is the beginning balance at the end of the last fiscal year. The next column is the cash receipts/revenues estimated for the year. The next column is transfers which represent dollars taken from one account that has left-over money that is transferred to an account that is short of money so that no account is overdrawn. The next column is the total of the last two columns showing the total funds that can be used to meet the expenditures in the next column. The expenditure column represents all the expenditures for the year. The last column shows the cash balance estimated for the end of the year. The last column then becomes the first column of the next table for the next year.

The budget is on a cash basis. The City keeps its books on a modified accrual basis. For those who enjoy accounting and for those who wish to be assured that the cash basis budget can be reconciled with the audit for the last fiscal year, this reconciliation is provided at the end of the budget.

Following the fund balance tables, there are pie charts, which illustrate in the form of proportions the amounts of revenues and expenditures.

The charts that follow show the trends in expenditures and revenues.

CITY OF STILLWATER
 ACTUAL AND AVAILABLE CASH BALANCES
 JULY 04 - JUNE 05

	CASH BAL. 7/1/04	CASH RECEIPTS	TRANSFERS	FUNDS AVAILABLE	EXPENDITURES	ACTUAL CASH	CHANGE IN PAYABLES	EXPENDITURES	AVAILABLE CASH
10 GENERAL FUND	4,069,436	24,483,510	(5,694,248)	22,858,698	22,742,245	629,721	285,538	23,027,783	(169,085)
20 DEBT SERVICE	693,684	1,958,922	-	2,652,606	1,474,665	1,177,941	-	2,014,807	637,799
120 STREET & ALLEY	(34,099)	444,692	1,060,000	1,470,593	1,483,094	(12,501)	26,946	1,510,040	(39,447)
130 ECONOMIC DEVELOPMENT	1,116	5,309	400	6,825	5,450	1,375	1,446	6,896	(71)
140 HUNTING & FISHING	9,374	76,380	30,000	115,754	101,495	14,259	4,903	106,398	9,356
150 HOTEL/MOTEL TAX	5,640	334,832	-	340,472	334,832	5,640	-	334,832	5,640
160 RURAL FIRE	186,534	57,789	-	244,323	52,257	192,066	652	52,909	191,414
170 CDBG GRANT	(26,505)	141,706	285,505	400,706	458,239	(57,533)	2,937	461,176	(60,470)
180 PARK BONDS	7,664	20,511	-	28,175	20,040	8,135	3,330	23,370	4,805
200 COMMUNITY DEVELOPMENT	71,948	25,883	(70,000)	27,831	-	27,831	-	-	27,831
210 STORM WATER MGMT	333,861	264,601	90,000	688,462	229,423	459,039	18	229,441	459,021
215 TRANSPORTATION FEE	124,600	261,355	-	385,955	470	385,955	-	470	385,955
220 LIBRARY MATERIALS ENCHN	219,869	3,051	-	222,920	470	222,450	-	470	222,450
230 PARK DONATION	97,029	13,976	-	111,005	7,153	103,852	655	7,808	103,197
250 AIRPORT MUSEUM	1,631	161	-	1,792	535	1,257	-	535	1,257
260 TRANSPORTATION IMP.	5,384,505	88,442	2,679,874	8,152,821	804,970	7,347,851	186,461	991,431	7,161,390
270 COMMUNITY CTR DON	23,912	77	-	23,989	22,162	1,827	-	22,162	1,827
280 GALLIE MAY KOCH DON	93,874	1,291	-	95,165	1,530	93,615	-	1,530	93,615
285 CVB ENTRYWAY SIGN	20,009	278	-	20,287	-	20,287	-	-	20,287
290 COMMUNITY CTR CHAIR DON	49,103	2,625	-	51,728	90,477	51,728	2,358	92,835	51,728
330 POLICE/MUNICIPAL BUIL	316,788	3,688	-	320,476	92,900	229,999	-	92,900	227,641
40 PAVING ASSESSMENT	89,429	15,394	-	104,823	29,999	11,923	-	29,999	11,923
41 SANITARY SEWER ASSE.	30,434	746	-	31,180	29,999	1,181	-	29,999	1,181
42 SIDEWALK ASSE.	5,037	612,000	-	5,649	5,649	-	-	5,649	-
500 SELF INSURANCE	966,652	360,375	4,517,679	5,844,706	4,968,058	876,648	32,964	5,001,022	843,684
520 CITY GARAGE	(48,565)	812,371	314,744	1,078,550	1,094,170	(15,620)	77,041	1,171,211	(92,661)
530 SPWA	158,216	46,154	-	204,370	46,022	158,348	-	46,022	158,348
640 LIBRARY TRUST	269,428	4,904	-	274,332	20,573	253,759	-	20,573	253,759
810 AIRPORT OPERATIONS	(5,262)	783,154	162,000	939,892	938,865	1,027	50,657	989,522	(49,630)
820 AIRPORT SPEC.-GRANTS	33,309	3,757,276	80,795	3,871,380	4,515,957	(644,577)	(30)	4,515,927	(644,547)
840 COMMUNITY CENTER	316	106,279	213,130	319,725	318,668	1,057	14,733	333,401	(13,676)
850 SIRA	13,031	180,719	25,000	218,750	179,926	38,824	1,000	180,926	37,824
SANITATION	711,009	3,017,770	(328,092)	3,400,687	2,510,640	890,047	-	2,510,640	890,047
900 SUA	18,774,161	60,966,975	(3,366,787)	76,374,349	56,765,480	19,095,601	3,138,060	59,903,540	16,470,809
RATE STABILIZATION	506,594	3,187,925	-	3,694,519	-	3,694,519	-	-	3,694,519
930 SPGA	(131,115)	776,817	-	645,702	731,568	(85,866)	21,405	752,973	(107,271)
TOTAL	33,022,647	102,206,550	-	135,229,197	100,047,532	35,181,665	3,851,074	104,438,748	30,790,449

CITY OF STILLWATER

2005/06

BUDGETED CASH FLOW

FUND	BEGINNING	ESTIMATED	TRANSFERS	FUNDS	ESTIMATED	ESTIMATED
	BALANCE	REVENUE		AVAILABLE	EXPENDITURES	ENDING BALANCE
10 GENERAL FUND	(169,085)	32,445,358	(2,499,105)	29,777,168	27,777,168	2,000,000
20 DEBT SERVICE	637,799	1,944,260	-	2,582,059	1,940,260	641,799
120 STREET & ALLEY	(39,447)	362,000	1,026,632	1,349,185	1,349,185	-
130 ECONOMIC DEVELOPMENT	(71)	250	5,903	6,082	6,082	-
140 HUNTING & FISHING	9,356	74,400	22,081	105,837	105,837	-
150 HOTEL/MOTEL TAX	5,640	310,000	-	315,640	310,000	5,640
160 RURAL FIRE	191,414	78,000	-	269,414	182,380	87,034
170 CDBG GRANT	(60,470)	302,043	168,802	410,375	410,375	-
180 PARK BONDS	4,805	193,285	39,173	237,263	237,263	-
200 COMMUNITY DEVELOPMENT	27,831	10,000	-	37,831	-	37,831
210 STORM WATER MGMT	459,021	255,500	90,000	804,521	294,050	510,471
215 TRANSPORTATION FEE	385,955	195,000	-	580,955	314,750	266,205
220 LIBRARY MATERIALS ENCHN	222,450	3,031	-	225,481	3,031	222,450
230 PARK DONATION	103,197	12,500	-	115,697	38,800	76,897
232 ARTS & HERITAGE FESTIVAL	-	16,895	-	16,895	16,395	500
250 AIRPORT MUSEUM	1,257	150	-	1,407	1,000	407
260 TRANSPORTATION IMP.	7,161,390	-	2,883,615	10,045,005	6,199,061	3,845,944
270 COMMUNITY CTR DON	1,827	-	-	1,827	-	1,827
280 GALIE MAY KOCH DON	93,615	1,500	-	95,115	92,324	2,791
285 CVB ENTRYWAY SIGN	20,287	-	-	20,287	20,000	287
290 COMMUNITY CTR CHAIR DON	51,728	3,600	-	55,328	54,390	938
330 POLICE /MUNICIPAL BUIL	227,641	-	-	227,641	227,641	-
40 PAVING ASSESSMENT	11,923	10,000	-	21,923	2,454	19,469
41 SANITARY SEWER ASSE.	1,181	584	-	1,765	130	1,635
42 SIDEWALK ASSE.	-	800	-	800	-	800
500 SELF INSURANCE	843,684	716,629	4,896,718	6,457,031	5,457,031	1,000,000
520 CITY GARAGE	(92,661)	1,239,000	86,525	1,232,864	1,232,864	-
530 SPWA	158,348	23,177	(21,667)	159,858	80,000	79,858
640 LIBRARY TRUST	253,759	2,913	-	256,672	2,913	253,759
800 SANITATION	890,047	3,100,000	(413,205)	3,576,842	2,674,422	902,420
810 AIRPORT OPERATIONS	(49,630)	1,447,809	291,089	1,689,268	1,689,268	-
820 AIRPORT SPEC.-GRANTS	(644,547)	1,766,572	-	1,122,025	1,122,025	-
840 COMMUNITY CENTER	(13,676)	318,084	479,767	784,175	784,175	-
850 SIRA	37,824	99,950	46,667	184,441	96,667	87,774
900 SUA	16,470,809	44,898,271	(6,312,066)	55,057,014	47,616,340	7,440,674
RATE STABILIZATION	3,694,519	961,000	(1,100,000)	3,555,519	-	3,555,519
930 SPGA	(107,271)	806,278	309,071	1,008,078	1,008,078	-
		(1,102,491)		(1,102,491)	(1,102,491)	-
TOTAL:	30,790,449	90,496,348	-	121,286,797	100,243,868	21,042,929

