

City of Stillwater  
General Fund Budget Analysis  
FY2017

	Adopted Budget	Current Budget	Proposed Budget
<b>General Fund Revenue Sources:</b>			
Service Revenue:			
Cash on Hand	\$ 9,024	\$ 6,093,662	\$ 3,813,720
Sales Tax - 2 cent General Fund portion	17,039,286	17,039,286	16,067,857
Use Tax	1,020,000	1,020,000	1,020,000
Other Taxes	2,330,000	2,330,000	2,327,000
Interest	60,000	60,000	60,000
Fines and Forfeits	776,875	776,875	776,875
Fees and Rentals	494,700	494,700	494,700
Licenses and Permits	255,100	255,100	255,100
Grants	387,800	388,300	388,300
Cost Allocations	1,317,988	1,317,988	1,317,988
Other	1,775,400	1,818,850	1,818,850
Total	<u>\$ 25,466,173</u>	<u>\$ 31,594,761</u>	<u>\$ 28,340,390</u>
Elective Services Revenue :			
Fees and Rentals- Community Center	\$ 96,200	\$ 96,200	\$ 96,200
Other - Community Center	1,475	1,475	1,475
Fees and Rentals - Golf	585,000	585,000	585,000
Other - Golf	170,500	170,500	170,500
Total	<u>\$ 853,175</u>	<u>\$ 853,175</u>	<u>\$ 853,175</u>
Total FY17 General Fund Revenues	<u>\$ 26,319,348</u>	<u>\$ 32,447,936</u>	<u>\$ 29,193,565</u>
<b>General Fund Expenditures by Department:</b>			
Departments mandated by State law:			
City Manager	\$ 418,904	\$ 418,904	\$ 379,354
Finance	1,430,321	1,430,321	1,278,868
Legal	552,586	552,586	504,686
Police	10,709,414	10,735,093	10,342,293
Fire	7,408,195	7,408,195	7,450,993
Total	<u>\$ 20,519,420</u>	<u>\$ 20,545,099</u>	<u>\$ 19,956,194</u>
Departments mandated by City Charter:			
General Government	\$ 4,180,700	① \$ 4,500,578	① \$ 3,089,275
General Government - Insurance	3,663,737	3,663,737	3,663,737
Library	1,489,920	1,490,750	1,343,420
Total	<u>\$ 9,334,357</u>	<u>\$ 9,655,065</u>	<u>\$ 8,096,432</u>
Departments mandated by City Ordinance:			
Development Services	\$ 1,017,028	\$ 1,031,031	\$ 913,372
Parks, Events and Recreation	2,256,313	2,701,800	2,285,461
Transportation	4,184,513	4,234,451	3,348,318
Total	<u>\$ 7,457,854</u>	<u>\$ 7,967,282</u>	<u>\$ 6,547,151</u>
Support Departments:			
Public Relations	\$ 402,551	\$ 456,056	\$ 389,858
Human Resources	745,675	770,675	589,305
Information Technology	1,844,318	1,861,796	1,745,767
Emergency Management	586,035	623,035	324,345
Animal Welfare	285,923	351,372	351,372
Total	<u>\$ 3,864,502</u>	<u>\$ 4,062,933</u>	<u>\$ 3,400,646</u>
Elective Services:			
Pavement Management Program	\$ 2,601,543	\$ 5,622,062	② \$ 2,992,199
Sister Cities	6,700	6,700	1,100
Multi Arts	67,300	67,300	67,300
Community Center	423,429	423,429	298,936
Golf	962,653	962,653	899,086
Total	<u>\$ 4,061,625</u>	<u>\$ 7,082,144</u>	<u>\$ 4,258,621</u>
Total FY17 General Fund Expenditures	<u>\$ 45,237,758</u>	<u>\$ 49,312,523</u>	<u>\$ 42,259,044</u>
FY17 Transfer from SUA	<u>\$ (18,918,410)</u>	<u>\$ (16,864,587)</u>	<u>\$ (13,065,479)</u>

① Airport expansion expenditures are included in the General Government expenditure total.

② Increase by project carryforwards from prior fiscal years.

③ Projects that were expended or encumbered prior to reduction request.

**City of Stillwater  
Stillwater Utility Authority Budget Analysis  
FY2017**

	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>Proposed Budget</b>
<b>Stillwater Utility Authority Revenue Sources:</b>			
Cash on Hand	\$ 5,918,267	\$ 18,857,903	\$ 21,013,371
Sales Tax	8,657,143	8,657,143	8,171,429
Interest	195,500	195,500	195,500
Other	22,000	22,000	22,000
Electric	43,470,383	43,470,383	43,470,383
Waste Management	4,820,000	4,820,000	4,812,300
Customer Service	1,528,000	1,528,000	1,528,000
Cost Allocations	524,212	524,212	524,212
<b>Total FY17 Stillwater Utility Authority Revenues</b>	<u>\$ 65,135,505</u>	<u>\$ 78,075,141</u>	<u>\$ 79,737,195</u>
<b>Stillwater Utility Authority Expenditures by Department:</b>			
Administration	\$ 942,045	\$ 5,226,201	\$ 3,788,645
Customer Service	1,349,111	1,349,111	1,319,759
Electric	37,872,288	41,461,012	41,113,406
Environmental Services	207,154	207,154	178,830
Fleet	1,047,826	1,047,826	963,645
Insurance	1,520,982	1,520,982	1,520,982
Waste Management	3,639,367	3,861,676	3,815,170
<b>Total FY17 Stillwater Utility Authority Expenditures</b>	<u>\$ 46,578,773</u>	<u>\$ 54,673,962</u>	<u>\$ 52,700,437</u>
FY17 Transfer to General Fund	18,918,410	16,864,587	13,065,479
<b>FY17 Stillwater Utility Authority Ending Fund Balance</b>	<u>\$ (361,678)</u>	<u>\$ 6,536,592</u>	<u>\$ 13,971,279</u>

City of Stillwater  
 FY17 Budget Revision Proposal  
 11/30/2016

**General Fund:**

Pavement Management	\$	2,629,863
Traffic Control Equipment		27,086
Emergency Management Sirens		270,365
Strickland Park Refresh		200,000
Community Center Refresh		60,000
Other		5,470
Personnel Costs		806,477
Materials Costs		619,767
Professional Services		1,282,700
Special revenue funds		42,500
Airport		13,397
		\$ 5,957,625

**SEDA:**

Personnel Costs	\$	37,500
Materials Costs		4,900
Professional Services		23,028
		\$ 65,428

**SUA:**

Electric Capital Projects	\$	315,379	①
Water Capital Projects		1,260,367	②
Waste Water Capital Projects		177,189	③
Fleet Capital Projects		23,164	
Personnel Costs		50,991	
Materials Costs		123,233	
Professional Services		177,902	
		\$ 2,128,226	

Total city wide adjustments		\$ 8,151,279
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- ① These projects will be funded from the Electric Rate Stabilization Fund.
- ② These projects will be funded from the Water Fund.
- ③ These projects will be funded from the Waste Water Fund.

Indirect Cost Study  
Study Date: January 2016

Cost Study Summary

**Central Service Pool Allocated to SUA:**

	<u>DEPARTMENT</u>	<u>AMOUNT</u>
TRANSFER FROM:	ELECTRIC	716,055
	WATER	391,719
	WASTEWATER	222,725
	WASTE MANAGEMENT	237,368
	CUSTOMER SERVICE	130,233
	FLEET	82,865
	ENVIRONMENTAL PROGRAMS	20,817
	TOTAL	<u>1,801,782</u>
TRANSFER TO:	MANAGERIAL - Personnel	126,247
	MANAGERIAL - Materials/Services	34,020
	GENERAL GOVERNMENT - Materials/Services	14,773
	HUMAN RESOURCES - Personnel	200,158
	HUMAN RESOURCES - Materials/Services	72,275
	INFORMATION TECHNOLOGY - Personnel	230,995
	INFORMATION TECHNOLOGY - Materials/Services	240,323
	LEGAL - Personnel	226,061
	LEGAL - Materials/Services	44,156
	ACCOUNTING - Personnel	492,907
	ACCOUNTING - Materials/Services	119,867
	TOTAL	<u>1,801,782</u>

**Fleet Allocated to City:**

	<u>DEPARTMENT</u>	<u>AMOUNT</u>
TRANSFER FROM:	INFORMATION TECHNOLOGY	DIRECT 220
		INDIRECT 559
	DEVELOPMENT SERVICES	DIRECT 2,324
		INDIRECT 5,891
	TRANSPORTATION	DIRECT 1,156
		INDIRECT 2,931
	FIELD SERVICES	DIRECT 57,629
		INDIRECT 146,079
	PARKS & REC	DIRECT 359
		INDIRECT 911
	COMMUNITY CENTER	DIRECT 173
		INDIRECT 438
	LIBRARY	DIRECT 620
		INDIRECT 1,573
	GOLF	DIRECT 14,418
		INDIRECT 36,547
	POLICE	DIRECT 59,662
		INDIRECT 151,233
	FIRE	DIRECT 303
		INDIRECT 768
	STORMWATER	DIRECT 4,981
		INDIRECT 12,627
	AIRPORT	DIRECT 6,453
		INDIRECT 16,357
	TOTAL	<u>524,212</u>
TRANSFER TO:	FLEET - Personnel	461,250
	FLEET - Materials/Services	62,962
	TOTAL	<u>524,212</u>