



Together, Investing in Municipal Excellence

CITY COUNCIL MEETING AGENDA

DECEMBER 18, 2023

723 S. Lewis Street, Room 1122 B

Stillwater, OK 74074

5:30 PM

Mayor Will Joyce, Vice Mayor Amy Dzialowski, Councilors Kevin Clark, Christie Hawkins, & Tim Hardin

1. Call Meeting to Order

2. Pledge of Allegiance

a.	Led by Cub Scout Arrow of Light Den #3805
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3. Consent Docket

Items listed on the consent docket are routine administrative matters that may be approved without discussion. The Council will take action on these items collectively with a single vote. The requested City Council action is indicated for each item listed. Should a Councilor elect to discuss, amend, revise, or table any item listed on the consent docket, the item will be moved to the section of the agenda titled "Items Removed from the Consent Docket" for consideration and possible action. Additionally, a Councilor or the City Manager may simply ask the Mayor to remove an item from the consent docket prior to action by the City Council and no action will be taken on the removed item at this meeting.

a.	Approve December 4, 2023 regular meeting minutes		
b.	Accept fiscal year 2023 Annual Comprehensive Financial Report, Single Audit Report, Passenger Facility Charge Program Audit Report, and Auditor Communication Letter	CC-23-172	Jared Thulin
c.	Accept transfer of Block 34 warranty deed from Stillwater Public Works Authority	CC-23-175	Candy Staring
d.	Approve Olsson, Inc. Contract Amendment #5 for an amount of \$5,100 (funded by cash reserves	CC-23-179	Kellie Reed

	and eligible for future FAA reimbursement) for the Phase 1 Environmental Assessment for the Air Traffic Control Tower Siting Study, Amendment #6 for an amount of \$96,890 (will be reimbursed by both terminal design grants and applicable Airport match) for the new terminal parking and parking access roundabout design at Stillwater Regional Airport, and the associated budget amendment appropriating funds totaling \$101,990		
e.	Approve the organizational-wide purchase of new computer systems from Dell Inc. via Statewide Contract SW1020D for annual lease payments of \$197,854; approve \$75,000 for the annual software subscription; approve budget amendment appropriating 6 months of lease payments totaling \$136,427 for the remainder of FY23-24; and, authorize the City Manager to sign related lease and subscription agreements.	CC-23-174	Brad Stewart
f.	Approve budget revision transferring \$31,750 for repair of the stone walls at 6th Avenue and Perkins Road		Candy Staring
g.	Approve budget amendment appropriating \$175,000 for the Couch Park LED lighting project		Brady Moore
h.	Approve change order No. 3 to the Motorola Solutions contract for the public safety radio project to add a 400' self-support communications tower and installation services pursuant to OK SW1053M, and approval of the associated budget amendment allocating funds in the amount of \$468,773.92	CC-23-171	Rob Hill

4. Public Comment on Items not Scheduled for Public Hearings

Stillwater City Code, Section 2-53(a) & (b), provides that taxpayers or residents of the city, or their authorized legal representatives, may address the Council at a regularly scheduled meeting on **any item of business listed on the meeting agenda** provided they have submitted a written request prior to the meeting either online at Request to speak form or via the form found in the lobby outside Council chambers prior to meetings.

5. Items Removed from the Consent Docket

Items removed from the consent docket are placed on this section of the agenda for discussion, revision, amendment and/or tabling prior to action by the City Council. The City Council may take action, including a vote or series of votes, on items removed to this section of the agenda after the requested discussion,

revision or amendment.

6. Public Hearings

The Council will hear public comments, discuss, and take action including a vote or series of votes on each item listed as presented or as amended by the City Council unless the agenda entry specifically states that no action will be taken.

a.	Public hearing to consider appeals received to the decision of the Planning Commission approving the issuance of a Residential Short-Term Rental License issued for property addressed as 311 S. Eyler Lane	CC-23-177	Jacquelyn Porter
b.	Public hearing regarding an application for a Specific Use Permit to install a Public Safety Telecommunications Tower exceeding 75 feet at property addressed 623 East 8th Avenue	CC-23-178	Jacquelyn Porter

7. General Orders

The City Council will hear a staff presentation, discuss, and take action including a vote or series of votes on each item listed as presented or as amended or revised by the City Council unless the agenda entry specifically states that no action will be taken. The requested action is indicated in each agenda entry but may be amended or revised prior to action by the City Council.

a.	Approve award of Fire Station 2 Work Package #1 bids for demolition, earthwork, site concrete, site utilities and storm sewer to Crossland Construction Co. for a total of \$1,297,063.13	CC-23-180	Candy Staring
b.	Staff presentation on a proposed new Stillwater Animal Welfare facility, location, and cost to be financed as a possible General Obligation bond issue <i>(No action will be taken on this item)</i>	CC-23-176	Dawn Dodson, Brian Thomas, 505 Architects

8. Resolutions

The City Council will hear a staff presentation, discuss, and take action including a vote or series of votes on each resolution listed as presented or as amended or revised by the City Council.

a.	RESOLUTION NO. CC-2023-45: A RESOLUTION APPROVING ACTION TAKEN BY THE STILLWATER UTILITIES AUTHORITY AUTHORIZING THE ISSUANCE OF ITS PROMISSORY NOTE IN THE PRINCIPAL AMOUNT OF \$37,000,000 TO THE OKLAHOMA WATER RESOURCES BOARD; RATIFYING AND CONFIRMING A LEASE AGREEMENT AND OPERATION AND MAINTENANCE CONTRACT AND A SALES TAX AGREEMENT BETWEEN THE CITY AND THE AUTHORITY AND CONTAINING OTHER PROVISIONS RELATING THERETO
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b.	RESOLUTION NO. CC-2023-46 : A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF STILLWATER, OKLAHOMA, AUTHORIZING THE CHILDS LAW FIRM, PLLC, TO FILE AN ACTION AGAINST SILVERTON ESTATES, LLC, BANCFIRST GUTHRIE, THE BOARD OF COUNTY COMMISSIONERS, THE COUNTY TREASURER, AND THE COUNTY CLERK OF PAYNE COUNTY, OKLAHOMA, AND ANY OTHER PERSONS OR ENTITIES NECESSARY TO FORECLOSE A LIEN FOR THE COSTS OF ABATEMENT ON REAL PROPERTY GENERALLY LOCATED AT 1600 EAST 16 TH AVENUE, CITY OF STILLWATER, PAYNE COUNTY, STATE OF OKLAHOMA, PREVIOUSLY DECLARED A NUISANCE BY THE CITY COUNCIL OF THE CITY OF STILLWATER; AND AUTHORIZING THE CITY MANAGER TO TAKE ALL ACTIONS REASONABLY NECESSARY TO EFFECTUATE THE PROVISIONS OF THIS RESOLUTION	Kimberly Carnley
c.	RESOLUTION NO. CC-2023-47: A RESOLUTION AUTHORIZING THE SUBLETTING OF HANGAR 2 AND HANGAR 10 SPACE TO CROSSWIND AVIATION, LLC FOR THE PURPOSE OF AERONAUTICAL ACTIVITY TO INCLUDE AIRCRAFT RENTALS TO LICENSED PRIVATE PILOTS FOR TIME-BUILDING, SIGHTSEEING, AND PERSONAL TRAVEL	Kellie Reed

9. Ordinances

The City Council will hear a staff presentation, discuss, and take action including a vote or series of votes on each ordinance listed as presented or as amended or revised by the City Council.

First Read

a.	ORDINANCE NO. 3529: AN ORDINANCE AMENDING STILLWATER CITY CODE OF ORDINANCES BY AMENDING CHAPTER 10, BUILDINGS AND BUILDING REGULATIONS, ARTICLE III, ICC INTERNATIONAL BUILDING CODE, 2015 EDITION, SECTION 10-52, ADOPTION OF THE ICC INTERNATIONAL BUILDING CODE, 2015 EDITION; AND SECTION 10-53. AMENDMENTS TO THE ICC INTERNATIONAL BUILDING CODE, 2015 EDITION, SPECIFICALLY ADOPTION OF THE ICC INTERNATIONAL BUILDING CODE, 2018 EDITION AND AMENDMENTS THERETO; ARTICLE IV, INTERNATIONAL RESIDENTIAL CODE FOR ONE-AND TWO-FAMILY DWELLINGS, 2015 EDITION; SECTION 10-88, ADOPTION OF THE ICC INTERNATIONAL RESIDENTIAL CODE FOR ONE- AND TWO-FAMILY DWELLINGS, 2015 EDITION; SPECIFICALLY ADOPTION OF THE ICC INTERNATIONAL RESIDENTIAL BUILDING CODE,	Jeff Mathews
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2018 EDITION AND AMENDMENTS THERETO; ARTICLE V, INTERNATIONAL PROPERTY MAINTENANCE CODE, 2015 EDITION, SECTION 10-111, ADOPTION OF THE ICC INTERNATIONAL PROPERTY MAINTENANCE CODE, 2015 EDITION, SECTION 10-112, AMENDMENTS TO THE ICC INTERNATIONAL PROPERTY MAINTENANCE CODE, 2015 EDITION, SPECIFICALLY ADOPTING THE INTERNATIONAL PROPERTY MAINTENANCE CODE, 2018 EDITION AND AMENDMENTS THERETO, ARTICLE VIII, PLUMBING STANDARDS, DIVISION 2, INTERNATIONAL PLUMBING CODE, 2015 EDITION, SECTION 10-289, ADOPTION OF THE ICC INTERNATIONAL PLUMBING CODE, 2015 EDITION, SEC. 10-290, AMENDMENTS TO THE ICC, INTERNATIONAL PLUMBING CODE 2015 EDITION; SPECIFICALLY ADOPTING THE INTERNATIONAL PLUMBING CODE, 2018 EDITION AND AMENDMENTS THERETO; ARTICLE IX, INTERNATIONAL FUEL GAS CODE, 2015 EDITION, SECTION 10-374, ADOPTION OF THE ICC INTERNATIONAL FUEL GAS CODE, 2015 EDITION, SECTION 10-375, AMENDMENTS TO THE ICC INTERNATIONAL FUEL GAS CODE, 2015 EDITION, SPECIFICALLY ADOPTING THE INTERNATIONAL FUEL GAS CODE, 2018 EDITION AND AMENDMENTS THERETO, ARTICLE X, MECHANICAL STANDARDS, DIVISION 1, INTERNATIONAL MECHANICAL CODE, 2015 EDITION, SECTION 10-396, ADOPTION OF THE ICC INTERNATIONAL MECHANICAL CODE, 2015 EDITION, SECTION 10-397, AMENDMENTS TO THE ICC INTERNATIONAL MECHANICAL CODE, 2015 EDITION, SPECIFICALLY ADOPTING THE INTERNATIONAL MECHANICAL CODE, 2018 EDITION AND AMENDMENTS THERETO, XI, ELECTRICITY, DIVISION 2, NATIONAL ELECTRICAL CODE, 2014 EDITION, SECTION 10-485, ADOPTION OF THE NATIONAL ELECTRICAL CODE, 2014 EDITION (NFPA 70-2014), AND SECTION 10-486, AMENDMENTS TO THE NATIONAL ELECTRICAL CODE, 2014 EDITION (NFPA 70-2014); SPECIFICALLY ADOPTING THE NATIONAL ELECTRICAL CODE, 2020 EDITION (NFPA 70-2020) AND AMENDMENTS THERETO; AMENDING CHAPTER 20, FIRE PREVENTION AND PROTECTION, ARTICLE III, ICC INTERNATIONAL BUILDING CODE, 2015 EDITION, SECTION 20-49, ADOPTION OF THE ICC INTERNATIONAL FIRE CODE, 2015 EDITION; SEC. 20-50, AMENDMENTS TO THE ICC INTERNATIONAL FIRE CODE, 2015 EDITION, SPECIFICALLY ADOPTING THE INTERNATIONAL FIRE CODE 2018 EDITION AND AMENDMENTS THERETO; REPEALING ALL ORDINANCES TO THE CONTRARY; AND PROVIDING FOR SEVERABILITY	
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b.	ORDINANCE NO. 3530: AN ORDINANCE AMENDING STILLWATER CITY CODE OF ORDINANCES BY AMENDING CHAPTER 16, CRIMES, MISCELLANEOUS OFFENSES AND PROVISIONS, ARTICLE VI, OFFENSES INVOLVING MINORS, DIVISION 2, PREVENTION OF YOUTH ACCESS TO TOBACCO, SECTION 16-152, DEFINITIONS; AND SECTION 16-153, FURNISHING OF TOBACCO PRODUCTS TO MINORS; AND SECTION 16-154, PURCHASE, RECEIPT OR POSSESSION OF TOBACCO PRODUCTS BY MINORS; AND 16-155, DISTRIBUTION OF TOBACCO PRODUCT SAMPLES TO MINORS; AND SECTION 16-156, SALE OF TOBACCO PRODUCTS EXCEPT IN ORIGINAL, SEALED PACKAGING; REPEALING ALL ORDINANCES TO THE CONTRARY; AND PROVIDING FOR SEVERABILITY	Kimberly Carnley
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10. Reports from Officers and Boards

Announcements and remarks of general interest may be made by Councilors, City Manager or City Attorney. Items of City business that may require discussion or action including a vote or series of votes are listed below.

a.	Miscellaneous items from the City Attorney
i.	Request for an Executive Session pursuant to 25 O.S. §307(B)(4) involving confidential communication between the City Council and City Attorney concerning pending PFAS litigation; 3M Company and E.I. Dupont de Nemours and Company and other defendants involving Per- and Polyfluoroalkyl Substances (PFAS) contamination in In Re: Aqueous Film-Forming Foams Products Liability Litigation, MDL No. 2:18-mn-2873, United States District Court, District of South Carolina. It is the opinion of the City Attorney that disclosure of this matter will seriously impair the ability of the City Council to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest.
b.	Miscellaneous items from the City Manager
c.	Miscellaneous items from the City Council

11. Questions and Inquiries

12. Appointments

a.	Consider appointments to the Stillwater Medical Center Authority Board	CC-23-173	Mayor Joyce
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13. Executive Session

a.	Confidential communication between City Council and City Attorney concerning a pending investigation, claim or action involving PFAS Litigation.
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14. Return from Executive Session

a.	No action will be taken on this item.
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15. Adjourn

On December 14, 2023 at 2:30 p.m., a true and correct copy of this agenda was posted on the kiosk outside City Hall, 723 S. Lewis Street, Stillwater, OK.

The City of Stillwater encourages participation from all citizens. If participation at any public meeting is not possible due to a disability, please notify the City Manager's office at least 48 hours prior to the meeting by calling 405.742.8209.

- Meetings are televised on AT&T U-verse channel 99 and Optimum channel 14.
- Find meeting agendas and minutes online at [Agendas and Minutes](#)
- Official minutes are archived in the City Clerk's office.

Strategic Priorities At A Glance



#1 EFFECTIVE SERVICES & ACCOUNTABLE GOVERNMENT

To provide effective services and accountable government by practicing fiscal responsibility, transparency and outstanding customer service.



#2 MOTIVATED MANAGEMENT

To serve with integrity and demonstrate proactive leadership, motivated management and smart planning skills needed to create a better community.



#3 SAFE COMMUNITY

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



#4 CONNECTED SPACES

To develop a strong sense of place by providing opportunities and services, such as transportation, utilities, and parks to best meet the needs of the public.



#5 UNIQUE CULTURE

To cultivate partnerships that enhance the spirit of Stillwater with equal access to services and amenities, strong and connected neighborhoods, and a thriving economy.



#6 ENGAGED & INVESTED RESIDENTS

To encourage participation and an understanding of government through outreach and inclusive initiatives that inspire trust and pride in local government.

**IN ACCORDANCE WITH THE OKLAHOMA OPEN MEETING LAW
THE AGENDA WAS POSTED ON NOVEMBER 30, 2023 AT 4:45 P.M.
AT THE MUNICIPAL BUILDING, 723 SOUTH LEWIS, STILLWATER, OKLAHOMA**

**MINUTES
STILLWATER CITY COUNCIL
REGULAR MEETING
COUNCIL HEARING ROOM
723 S. LEWIS
DECEMBER 4, 2023**

PRESENT: MAYOR WILLIAM H. JOYCE, COUNCILORS CHRISTIE HAWKINS,
KEVIN CLARK AND TIM HARDIN
ABSENT: VICE MAYOR AMY DZIALOWSKI

1. CALL MEETING TO ORDER

Mayor Joyce called the meeting to order at 5:30 p.m.

2. PLEDGE OF ALLEGIANCE

The Stillwater City Council led the audience in the Pledge of Allegiance.

Mayor Joyce welcomed new City Manager Kimberly Meek to her first City Council meeting. Mayor recognized Assistant City Attorney Kim Payne sitting in for City Attorney Kimberly Carnley.

3. PROCLAMATIONS/PRESENTATIONS

None.

4. CONSENT DOCKET

- a. Approve November 13, 2023 regular session meeting minutes
- b. Approve budget amendment reflecting increased revenue projections of \$7,156,665 for receipt of donations/grants for Block 34 improvements
- c. Approve budget amendments reflecting the following transfers of funds for Block 34 improvements: Transfer Out - \$279,000 Transfer In - \$1,137, 999
- d. Accept the Block 34 engineering and architectural design documents and authorize staff to issue a donation receipt in the amount of \$251,678.09 to Stillwater Designs & Audio, Inc. for calendar year 2023
- e. Approve budget amendments reflecting revenue and expenditure of sponsorship grant funds from Grand River Dam Authority totaling \$20,000 for the Couch Park Ballfield Lighting Project
- f. Approve budget amendment appropriating \$250,000 to cover Lakeview Landing financing provided to the developer through a loan from Stillwater Utilities Authority to Stillwater Economic Development Authority

Councilor Clark removed item f. from the consent docket.

MOTION BY COUNCILOR HAWKINS, SECOND BY COUNCILOR HARDIN TO APPROVE THE CONSENT DOCKET MINUS ITEM F.

ROLL CALL VOTE: JOYCE-YEA, HAWKINS-YEA, CLARK-YEA, HARDIN-YEA.
NAY-NONE. MOTION CARRIED WITH FOUR YEA VOTES.

5. PUBLIC COMMENT ON AGENDA ITEMS NOT SCHEDULED FOR PUBLIC HEARING

There were no requests to speak on agenda items not scheduled for public hearing.

6. ITEMS REMOVED FROM CONSENT DOCKET

- f. Approve budget amendment appropriating \$250,000 to cover Lakeview Landing financing provided to the developer through a loan from Stillwater Utilities Authority to Stillwater Economic Development Authority

Assistant City Manager Brady Moore explained the redevelopment agreement allowed for an advance of assistance in development financing in the amount of \$250,000 to the Redeveloper for the payment of certain Pre-Development Costs such as architectural design, engineering drawings, and initial fees to help advance the project. Mr. Moore stated that the Redeveloper assigned rights to all documents to SEDA for future use.

MOTION BY COUNCILOR CLARK, SECOND BY COUNCILOR HARDIN TO APPROVE ITEM F. FROM THE CONSENT DOCKET.

ROLL CALL VOTE: JOYCE-YEA, HAWKINS-YEA, CLARK-YEA, HARDIN-YEA.
NAY-NONE. MOTION CARRIED WITH FOUR YEA VOTES.

7. GENERAL ORDERS

- a. Consider approval of Block 34 revised Supplemental Donation Agreement

Assistant City Manager Brady Moore highlighted the changes on the revised Supplemental Donation Agreement. He stated that the donation amount has increased to \$3,026,665 and there was some minor cleanup of the language in the contract such as removing the words "restricted use" since the additional \$26,665 has been donated. The extra \$26,665 was donated by the Irby family to help fund all the alternatives for the project. Mr. Moore thanked the Irby family for their generosity to the community and the Beckstrom's for their dedication towards this project.

Councilor Hawkins and Councilor Clark thanked the Irby family for their generosity in helping get this project over the finish line.

MOTION BY COUNCILOR CLARK, SECOND BY COUNCILOR HAWKINS TO APPROVE THE BLOCK 34 REVISED SUPPLEMENTAL DONATION AGREEMENT.

ROLL CALL VOTE: JOYCE-YEA, HAWKINS-YEA, CLARK-YEA, HARDIN-YEA.
NAY-NONE. MOTION CARRIED WITH FOUR YEA VOTES.

- b. Approve Bid #58-2023 award of a unit price contract, including alternate bids 1, 2, 3, 4 and 5, to Crossland Construction Co. for \$12,142,794.80 for construction of Block 34; approve budget amendment authorizing total expenditures not to exceed \$13,337,354, which includes construction, testing, construction management oversight agreement, and contingency; and authorize the City Manager to execute the construction agreement with Crossland Construction

Director of City Engineering Candy Staring gave a power point presentation of Block 34 and the area improvements including road reconstruction and stormwater improvements. She presented the base bid plus all five alternatives submitted by Crossland Construction totaling \$12,142,794.80. Ms. Staring stated that including testing, construction management oversight and contingency the total bid award would be \$13,337,354. She reported that the construction management oversight is being added because this project is a very unusual undertaking for the City's infrastructure staff, so construction management

oversight will insure quality and a great project outcome. Ms. Staring presented the anticipated schedule and strategic priorities for the Block 34 project and answered Council's questions.

MOTION BY COUNCILOR HAWKINS, SECOND BY COUNCILOR CLARK TO APPROVE BID #58-2023 AWARD OF A UNIT PRICE CONTRACT, INCLUDING ALTERNATE BIDS 1, 2, 3, 4 AND 5, TO CROSSLAND CONSTRUCTION CO. FOR \$12,142,794.80 FOR CONSTRUCTION OF BLOCK 34; APPROVE BUDGET AMENDMENT AUTHORIZING TOTAL EXPENDITURES NOT TO EXCEED \$13,337,354 WHICH INCLUDES CONSTRUCTION, TESTING, CONSTRUCTION MANAGEMENT OVERSIGHT AGREEMENT, AND CONTINGENCY; AND AUTHORIZE THE CITY MANAGER TO EXECUTE THE CONSTRUCTION AGREEMENT WITH CROSSLAND CONSTRUCTION.

ROLL CALL VOTE: JOYCE-YEA, HAWKINS-YEA, CLARK-YEA, HARDIN-YEA.
NAY-NONE. MOTION CARRIED WITH FOUR YEA VOTES.

Mayor Joyce thanked the Irby family, Kicker, Simmons, BancFirst, Beckstrom family, and everyone that has contributed towards the Block 34 project.

8. RESOLUTIONS

- a. Resolution No. CC-2023-44: A resolution of the Stillwater City Council authorizing and approving the submission of an application to the Oklahoma Department of Commerce for the Energy Efficiency Lighting Retrofit Program for the transition to energy efficient LED lighting for the City of Stillwater Norman McNickle Municipal Complex as an energy savings project

Grants Manager Shelly Crynes reported that on October 2, 2023, the Council received a report on energy saving projects that the City desires to implement. She stated that a lot of these projects are within the interior of City of Stillwater buildings and infrastructure. One of the projects is replacing interior lighting with LED lighting. This grant opportunity is through the Oklahoma Department of Commerce and would enable the retrofitting of interior lighting to LED lighting.

MOTION BY COUNCILOR CLARK, SECOND BY COUNCILOR HAWKINS TO ADOPT RESOLUTION NO. CC-2023-44 AS PRESENTED.

ROLL CALL VOTE: JOYCE-YEA, HAWKINS-YEA, CLARK-YEA, HARDIN-YEA.
NAY-NONE. MOTION CARRIED WITH FOUR YEA VOTES.

9. REPORTS FROM OFFICERS & BOARDS

- a. Miscellaneous items from the City Attorney: None.
- b. Miscellaneous items from the City Manager:
 - City Manager Kimberly Meek announced that it's that time of year to apply or renew your burglar or fire alarm permit registration with the City of Stillwater. Permits are \$6 per alarm on your property. Residents who are at least 62 years of age and government entities do not pay fees. Applications are available online at Stillwaterok.gov and in-person at the Stillwater Police Department. The City wants to help in all ways possible to keep you and your family protected and safe.
- c. Miscellaneous items from the City Council:
 - Councilor Hardin announced that on Friday, December 15, from 4 to 6 p.m. at EveryMan (EM) at 615 S. Main St there will be the first ever "Public Safety Holiday Round-up." This is a holiday celebration with Stillwater Police, Stillwater Fire, Animal Welfare, and Emergency Management. There will be hot chocolate,

sweet treats, and plenty of holiday cheer along with flashing lights from our emergency responders. We hope our residents and patrons of all ages can participate in this fun event.

- Councilor Clark stated that the City is accepting applications for citizen representatives to fill positions on the Board of Drainage Appeals, Building Trades Board, and the Board of Adjustment. Each board consists of five members serving three year terms. If anyone would like to get involved in their local government and help make Stillwater even greater, please consider applying online at Stillwaterok.gov/citizenboards.
 - Councilor Hawkins invited residents to mark their calendars this Thursday, December 7, for the annual Holiday Parade of Lights. The event kicks off at 6:30 p.m. with candy and light sabers for the kids. The parade will begin at 7 p.m. and afterward will be the official tree lighting at 8 p.m. at Chris Salmon Plaza at 9th and Main. Throughout the holiday season, the City hopes residents and patrons enjoy the free carriage rides, holiday lights set to music at Chris Salmon Plaza, Santa and Sensitive Santa from the North Pole, Lights on Lake McMurtry, and much more. For more information about the parade, go to Stillwaterok.gov/holidays and go to the Visit Stillwater calendar for a full list of community-wide holiday events, at visitstillwater.org/events. As always, thank you for shopping and dining local for holiday gifts and food.
 - Mayor Joyce announced that on Tuesday, December 19, from 5:30 to 7 p.m., Stillwater Regional Airport will be hosting “SWO for the Holidays.” Please bring the kids out to the airport to meet Santa and enjoy cookies and hot chocolate. Also, there will be opportunities to win \$2,000 in American Airlines gift cards by entering the “Fly Home for the Holidays,” with Visit Stillwater. \$1,500 in AA gift cards will be given to winners who have shopped local during the holiday season and submitted their receipts in the amount of \$50 or more. However, \$500 in gift cards will be awarded on Dec. 19 at the SWO holiday event. For information on how to enter to win gift certificates, please go to visitstillwater.org. The City hopes you can join us on the 19th and as always, choose Stillwater Regional Airport for your traveling needs.
 - Mayor Joyce reminded residents that City offices will be closed on Monday, December 25 for the Christmas holiday. City offices will also be closed on Monday, January 1, for New Year’s Day. The calendar for waste management is adjusted to accommodate the holiday season. For the week of Christmas and the week of New Year’s, normal trash, recycling and yard waste pick-up will be delayed a day (since both holidays are on a Monday). For example, if your normal trash pick-up day is on Friday, then your trash pick-up day will be on Saturday for those two weeks. If you need additional information or the collection schedule, go online to stillwaterok.gov/wastemanagement or call Waste Management at (405) 742-8269.
- i. Discussion about scheduling items for future meetings.

10. QUESTIONS & INQUIRIES

None.

11. ADJOURN

MOTION BY COUNCILOR CLARK, SECOND BY COUNCILOR HARDIN TO ADJOURN THE DECEMBER 4, 2023 REGULAR MEETING OF THE STILLWATER CITY COUNCIL.

ROLL CALL VOTE: JOYCE-YEA, HAWKINS-YEA, CLARK-YEA, HARDIN-YEA.
NAY-NONE. MOTION CARRIED WITH FOUR YEA VOTES.

The December 4, 2023 regular meeting of the Stillwater City Council adjourned at 5:55 p.m.

WILLIAM H. JOYCE, MAYOR
STILLWATER CITY COUNCIL

TERESA KADAVY
CITY CLERK

DRAFT

REPORT TO: CITY COUNCIL

MEETING DATE: DECEMBER 18, 2023



Agenda Item:	3.b. CC-23-172
Previous/Related Action:	N/A
Background/Issue:	The City of Stillwater Audit Committee met on December 11, 2023, to receive auditor communication from the City's independent audit firm, HSPG & Associates (HSPG) and to consider a recommendation to the City Council to approve the Annual Comprehensive Financial Report (ACFR), Single Audit Report, and Passenger Facility Charge (PFC) Program Audit Report for the fiscal year ended June 30, 2023. The committee voted unanimously to recommend approval by the Council of the FY23 ACFR, Single Audit Report and PFC Program Audit Report. The ACFR is a detailed presentation of the City's financial condition that encompasses all funds and component units of the City. The ACFR is presented in three sections, which include (1) an introductory section, (2) a financial section comprised of the independent auditor's report, management's discussion and analysis, government-wide financial statements, fund financial statements, notes to the financial statements, required supplementary information, and combining fund statements and schedules, and (3) a statistical section. HSPG rendered an unmodified opinion, which means the financial statements present fairly, in all material respects, the financial position, change in financial position and cash flows in accordance with accounting principles generally accepted in the United States. The Single Audit is an organization-wide audit of an entity that expends \$750,000 or more of federal funds in one year. The major program identified for FY23 was the Airport Improvement Program, which funded apron expansions, airport master plan, snow removal equipment, airfield electrical upgrades, and new terminal design. HSPG conducted their audit of compliance for the City's major federal program and issued an unmodified opinion. Their audit report is included on pages 1-3 and summarized on pages 6-7 of the Single Audit Report. The PFC Program Audit is required at least annually for any period in which a public agency collects, holds, or uses PFC funds. Stillwater Regional Airport began collecting PFC revenues in

	October 2020; therefore, this is the third year in which the City was subject to this type of audit. HSPG conducted their audit of compliance with the PFC program regulations and issued an unmodified opinion. Their audit report is included on pages 1-3 and summarized on page 6 of the PFC Program Audit Report.
Proposal/Solution:	N/A
Financial Source/Impact:	N/A
Related Strategic Priority:	#1 EFFECTIVE SERVICES & ACCOUNTABLE GOVERNMENT
Recommended Action/Motion:	The Audit Committee recommends that the Council accept the City's Annual Comprehensive Financial Report, Single Audit Report, Passenger Facility Charge Program Audit Report, and Auditor Communication Letter for the fiscal year ended June 30, 2023.
Prepared By:	Jared Thulin, Accounting Manager
Reviewed By:	Christy Cluck Patti Osmus
Submitted By:	Kimberly Meek, City Manager

Attachments

1. 2023 ACFR
2. 2023 Single Audit Report
3. 2023 PFC Audit Report
4. 2023 City-wide SAS Letter



FY23 City of Stillwater

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2023

Transportation

The City of Stillwater's transportation network includes over 600 lane miles, 236 street miles, 8 miles of paved walking trails, 5 miles of natural trails, 30 miles of share-the-road bike lanes, 67 traffic signals and approximately 30 bridges to help you get where you need to go!



All photos included ©2023 City of Stillwater. All rights reserved.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

And Accompanying Independent Auditor's Report
Fiscal Year Ended June 30, 2023

Prepared by:
Department of Finance

Christy Cluck,
Director of Finance



Strickland Park Project

This playground was a collaborative effort between the City of Stillwater, Mya's Promise and the Oklahoma Department of Commerce to create an inclusive and accessible play area and community gathering place.



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CITY OF STILLWATER, OKLAHOMA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
Fiscal Year Ended June 30, 2023

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INTRODUCTORY SECTION





Local Law Enforcement

The City of Stillwater is protected by three separate law enforcement departments – Stillwater Police Department, OSU Police Department and Payne County Sheriff's Department.

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Instagram - @stillwaterpolicedept



X - @StwOKPolice



LETTER OF TRANSMITTAL

Date: December 11, 2023

To the Honorable Mayor William H. Joyce, members of the City Council, and the Citizens of the City of Stillwater, Oklahoma:

The annual comprehensive financial report of the City of Stillwater (the "City"), for the fiscal year ended June 30, 2023, is submitted herewith. This report was prepared by the City's Department of Finance. Management assumes full responsibility for the completeness and reliability of the information contained in this report based on a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. Management believes the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City in accordance with accounting principles generally accepted in the United States of America and, accordingly, all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

The Oklahoma State Statutes, 11 O.S. § 17-105 (A) and City Charter require an annual audit by certified public accountants or qualified independent public accountants. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the federal Single Audit Act of 1984, as amended in 1996, and related OMB Uniform Guidance and Government Auditing Standards issued by the Comptroller General of the United States. The independent certified public accountants that performed the audit were selected by the City Council upon recommendation from the City's Audit Committee.

The City's Audit Committee is a five-member advisory committee provided for under City Ordinance No. 1929. Under the provisions of the ordinance, the City Council appoints the committee. The purpose of the Audit Committee is to maintain independence between the outside auditors and city management. The primary responsibilities of the Audit Committee are to review and evaluate the year-end financial statements and independent auditor's report, review and report deficiencies in internal control, oversee the audit function, and to report to the City Council as required.

The independent audit firm, HSPG & Associates (HSPG), was selected by the City Council upon recommendation from the City's Audit Committee to perform the fiscal year 2023 audit. HSPG issued an unmodified ("clean") opinion on the City's financial statements for the year ended June 30, 2023. The independent auditor's report is located at the front of the financial section of this report. The independent auditor's reports related specifically to the Single Audit are included in a separately bound Single Audit supplement.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Following the MD&A are the basic financial statements, including the government-wide financial statements, the fund financial statements, and the notes to the financial statements. The required supplementary information, combining financial statements, individual fund schedules, and the statistical section complete the annual comprehensive financial report.

PROFILE OF THE CITY OF STILLWATER

The City of Stillwater, located in north central Oklahoma, is a municipal corporation organized in 1891 under a Municipal Charter pursuant to Article XVIII of the Constitution and laws of the State of Oklahoma. The City currently has a land area of 28 square miles and a population of approximately 50,000. Located in Payne County, the City serves as a regional center for shopping, entertainment, health care, and education. Stillwater is home to Oklahoma State University.

GOVERNMENTAL STRUCTURE

The City is governed under the council-manager form of government according to its charter adopted in 1960 and provides such services as are authorized by its Charter to promote the public health, safety, and general welfare of the City and its citizens. Policymaking and legislative authority are vested in the governing body, which consists of a five-member council. The five councilors, including the mayor, are elected at-large on a non-partisan basis. Councilors may serve for a maximum of twelve years. The mayor is elected at-large by the citizenry while the vice-mayor is elected by the council from its membership. The council holds regular meetings on the first and third Monday evenings each month. The Stillwater City Council hires the city manager, who in turn appoints the department heads.

TYPES OF SERVICES PROVIDED AND REPORTING ENTITY

The City's financial reporting entity includes all the funds of the primary government (i.e., the City of Stillwater as legally defined) as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. The City provides the full range of municipal services contemplated by the City Charter. These include public safety (police, fire and emergency management), general government functions, recreation and culture, streets and sewers, human services, waste management, airport and public improvement.

Blended component units, although legally separate entities, are in substance part of the primary government's operations and are included as part of the primary government. Accordingly, the Stillwater Utilities Authority (SUA), Stillwater Economic Development Authority (SEDA), Stillwater Block 34 Trust (Block 34), Stillwater Public Works Authority (SPWA) and Stillwater Library Trust Authority (Library Trust) are reported as three enterprise funds, an internal service fund and a governmental fund, respectively, of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations, and cash flows from those of the primary government. The Stillwater Medical Center Authority is reported as a discretely presented proprietary component unit. The reporting entity is described in Note I to the combined financial statements in the financial section of this report.

THE BUDGET CYCLE

The City prepares its budget based on the guidelines found in O.S. 11 Section 17-201 – 17-216 (Municipal Budget Act). The fund types that are legally required to be appropriated by this Act are listed below:

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

The following process is required to adopt the annual budget:

- Prior to June 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1.
- A public hearing shall be held no later than fifteen days (June 15) prior to July 1.
- Notice of the public hearing with the proposed budget summary shall be 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, City Council shall adopt the budget by resolution.
- The adopted budget shall be filed with the Office of State Auditor and Inspector within thirty days after the beginning of the fiscal year.

The City operates 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 along with unreserved fund balance expected to be available during the coming year. It is the City's policy to appropriate no more than the current year estimated revenues, including beginning unreserved fund balance and inter-fund transfers for each fund.

The administrative level of budgetary control is maintained at the character classification level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. The legal level of control at which expenditures and encumbrances may not exceed appropriations is at the department level within each fund. The method of budget adoption and amendment process is described in the Notes to RSI in the financial section of this report.

STILLWATER'S ECONOMY AND REVENUE OUTLOOK

The City has a diverse economy with a high degree of stability. Stillwater is the county seat for Payne County and houses other governmental entities and educational centers that provide a stable labor force. Oklahoma State University is the City's largest employer, and the city is also the headquarters for the Oklahoma Department of Career and Technology Education and the Meridian Technology Center. Employment in the federal, state and local government sectors account for approximately 30% of local wage and salary jobs. In addition, manufacturing and advanced technology companies, health care services, and retail trade and food service cover a large share of the local economic base. Stillwater's cost of living remains well below the U. S. average.

Commercial construction projects completed in fiscal year 2023 included the expansion of medical facilities for Stillwater Medical Center and Stillwater Cancer Center, new car wash facilities, remodels for new restaurants/food businesses in the downtown area, as well as new commercial businesses on the west side of Stillwater and warehouse facilities in the northeast area. Residential home construction

continues with over 110 homes permitted for construction. Infill development is also occurring in the older residential parts of town for new homes and duplexes.

As with all Oklahoma municipalities, sales tax is the primary source of revenue to the general fund. Stillwater's local sales tax rate for the period ending June 30, 2023 was 4% with 1% dedicated to transportation, 1% dedicated to the Stillwater Utilities Authority, and 2% undedicated to the general fund. Over the last five fiscal years, sales and use taxes combined have averaged \$35.4 million. This average includes the dedicated sales tax of 2%. Sales and use tax collections combined have been stable with an average annual growth of 8.0%. Fiscal year 2023 saw a significant increase in sales and use tax of 19.9% over fiscal year 2022; however, 13.3% of the growth relates directly to the increase in the dedicated transportation sales tax from 0.5% to 1.0% effective with the start of the fiscal year.

MAJOR INITIATIVES

Infrastructure: In February 2022, the Stillwater voters passed an additional 0.5% sales tax dedicated to transportation improvements bringing the total to 1.0% dedicated to transportation improvements effective July 1, 2022. Council appointed a citizen committee to work with staff on setting priorities for repair, replacement, and expansion of roads, sidewalks and alternative transportation lanes. During fiscal year 2023, staff progressed project designs associated with Pavement Management Program Plans that have been authorized since fiscal year 2019. Ongoing construction projects during fiscal year 2023 included 3rd Avenue Bridge, Husband Street Bridge, 12th and Duncan Stormwater Improvements and several deferred maintenance projects.

In April 2022, the voters approved a \$9.0 million general obligation bond for the relocation and construction of Fire Station #2. Prior to this, the City's voters had not passed a bond issue in over 20 years. The current Fire Station #2 was built in the 1930s and no longer meets the needs of a modern fire station. Design and engineering were progressing on the fire station at the end of fiscal year 2023 with bids scheduled to be advertised in fiscal year 2024.

In recent years the City has evaluated its raw water supply, treatment and finished water conveyance systems to determine what is required to continue meeting the needs of current customers and to accommodate continued growth and economic development in our city. To meet anticipated needs throughout the next 50 years, an increase in system capacity from 18 to 30 million gallons per day will be necessary and the drinking water system will require 1) a new finished water pump station, 2) a new backup raw water supply system from Lake McMurtry, 3) rehabilitation of the 36-inch raw water transmission line with the addition of parallel sections, 4) expansion of the Kaw Lake raw water system and 5) rehabilitation and expansion of the water treatment plant. These projects are estimated at \$190-225 million. The City has identified funding for a portion of the projects and design was underway in fiscal year 2023 for the most urgent needs. To fully fund the projects, a review of utility rates and grant opportunities is underway. As of June 30, 2023, nearly \$17.0 million in federal funds has been identified for these projects.

Economic Development: Stillwater serves as a regional hub for education, health care and commerce. The City is committed to broadening the offerings in these areas along with providing quality jobs for a skilled workforce by attracting manufacturing and entrepreneurial business to Stillwater. During fiscal year 2023, the City Council approved two multi-million dollar projects under the Tax Increment Financing District #3 (TIF#3) Project Plan for dining establishments in the downtown area. In addition, City Council awarded seven small business enhancement grants to local businesses in the TIF#3 project area for exterior façade improvements. Stillwater has also experienced an uptick in interest from large scale

industries to locate here which would support high paying, quality jobs in the community along with increases in tax base and utility revenues.

Quality of Life: Progress continued in fiscal year 2023 in the area of quality of life for the Stillwater community. A donor came forward in fiscal year 2022 to fund an event space on Block 34, a city block in downtown Stillwater, which will include a public green space, pavilion and amphitheater. Block 34 is destined to be a central gathering place with programming to include concerts and family centered activities. Design and engineering were completed in fiscal year 2023 and the project was advertised for bid in the early part of fiscal year 2024.

AWARDS

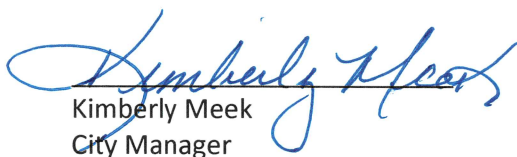
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its annual comprehensive financial report for the fiscal year ended June 30, 2022. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied accounting principles generally accepted in the United States of America and applicable legal requirements.

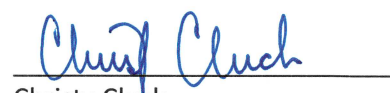
A Certificate of Achievement is valid for a period of one year. The City has received a Certificate of Achievement for the last forty-one consecutive years. We believe that our current report continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of this report could not be accomplished without the dedicated services of the Finance Department with special thanks to the Accounting Manager, Jared Thulin, and the professional assistance of Crawford and Associates, P.C. and the City's independent auditors, HSPG & Associates. In addition, thanks are extended to the members of the Audit Committee for their review and oversight of the audit process and to the members of the City Council for their interest and support in strengthening and improving the fiscal policies of the City. The City will strive to continue to provide its citizens with quality services, management and financial reporting.

Respectfully submitted,


Kimberly Meek
City Manager


Christy Cluck
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Stillwater
Oklahoma**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

CITY OFFICIALS AND AUDIT COMMITTEE

As of December 2023

Mayor and City Council



Mayor
Will Joyce



Vice Mayor
Amy Dzialowski



Councilor
Tim Hardin



Councilor
Kevin Clark



Councilor
Christie Hawkins

Audit Committee

KELLY COX

Committee Chair

JOHN KILLAM

Member

RANDY MURRAY

Member

RACHEL DOMNICK

Member

AUSTIN POLLARD

Member

KEVIN CLARK

Ex-Officio
Council Member

City Administration

KIMBERLY MEEK

City Manager

BRADY MOORE

Deputy City Manager

PATTI OSMUS

Assistant to the City Manager

KIMBERLY CARNLEY

City Attorney

TERESA KADAVY

City Clerk

Department of Finance

CHRISTY CLUCK

Director of Finance

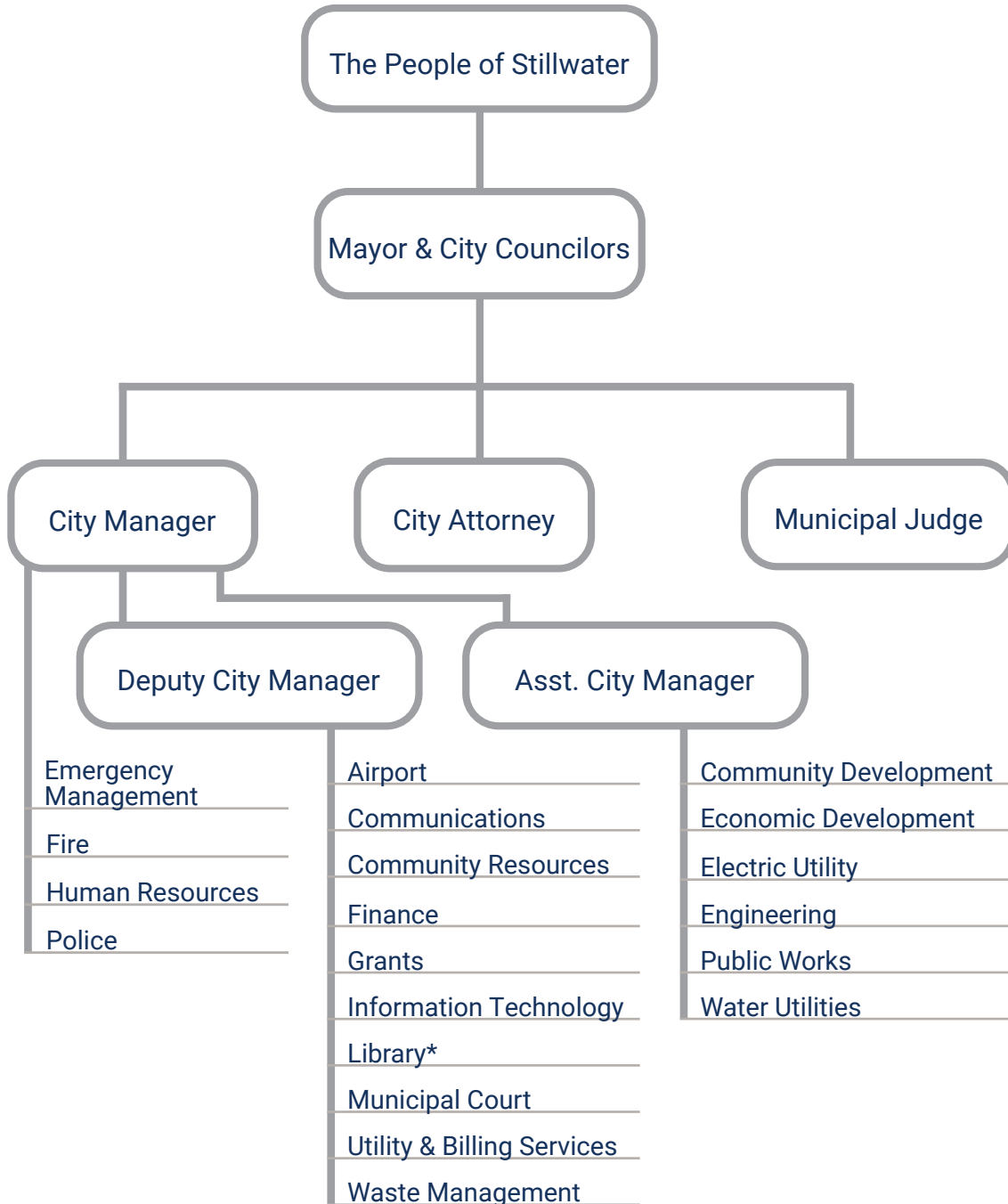
JARED THULIN

Accounting Manager

MICHELLE WILHELM

Finance Manager

ORGANIZATION CHART – GENERAL GOVERNMENT



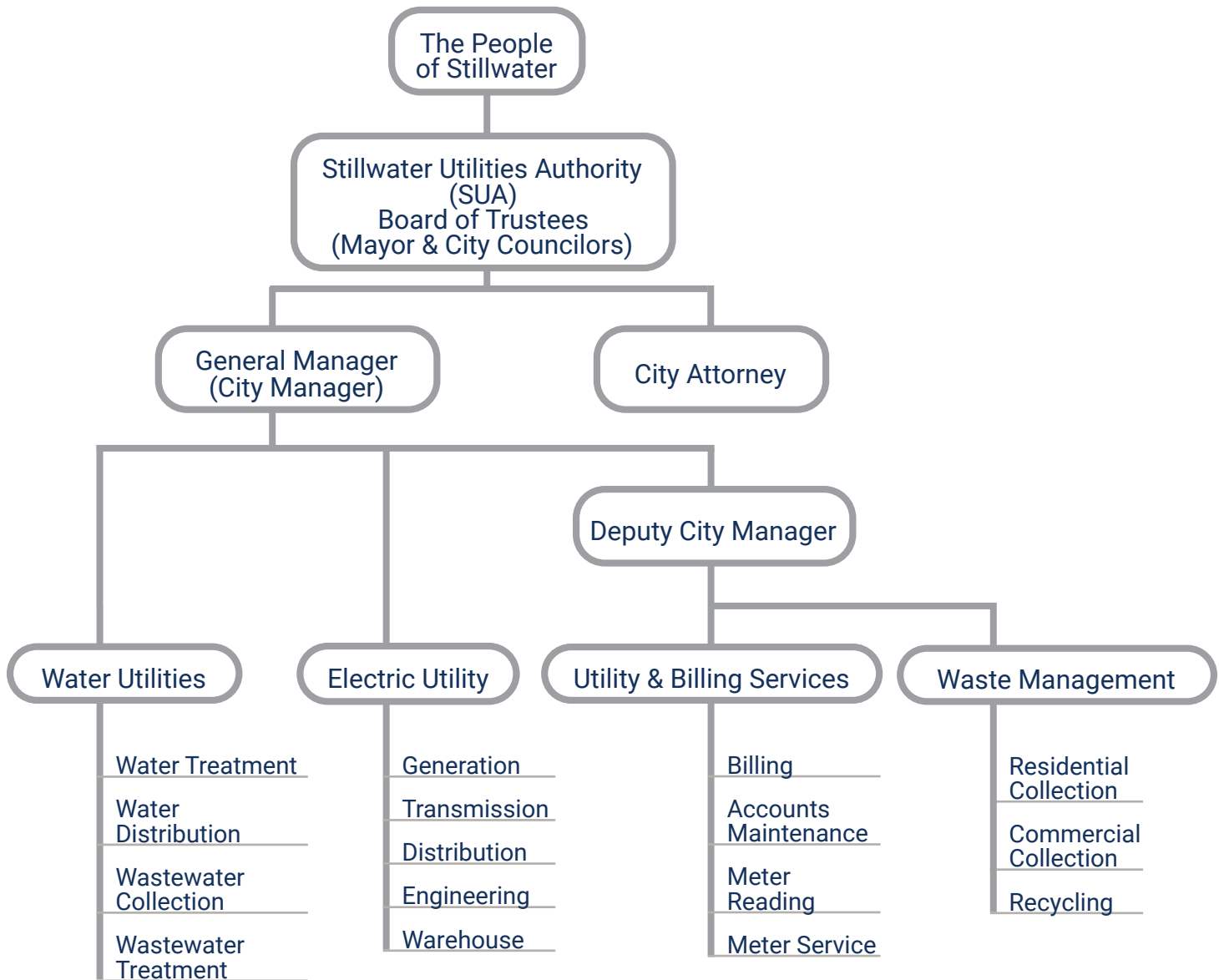
Approved as of March 2023

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.

ORGANIZATION CHART — STILLWATER UTILITIES AUTHORITY (SUA)



Approved as of March 2023

Norman McNickle

Norman McNickle, City Manager

Community Storm Debris Cleanup

After an unprecedented October 2020 ice storm, the City of Stillwater launched a plan to dispose of over 2,490 tons of debris. In June 2023, Stillwater experienced additional severe weather and more than 70 tons of debris was collected from the end of June through July.



FINANCIAL SECTION





Stillwater Public Library

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INDEPENDENT AUDITOR’S REPORT

To the Honorable Mayor and Members of the City Council
City of Stillwater, Oklahoma

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Stillwater, Oklahoma (the “City”), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Stillwater Medical Center Authority (the “Authority”), the City’s discretely presented component unit, as of June 30, 2023, and the respective change in financial position for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Authority, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

HSPG & ASSOCIATES, PC

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the pension plan and other post-employment benefit schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The budgetary comparison information – capital project funds and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the budgetary comparison information – capital project funds and combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

HSPG & Associates, P.C.

December 11, 2023

Stillwater Fire Department



Facebook - @StwFire



Instagram - @StwFire



X - @stillwater_fire

#StwFire



Management's Discussion and Analysis

Fiscal Year Ended June 30, 2023

As management of the City of Stillwater, we offer readers this narrative overview and analysis of the financial activities of the City of Stillwater for the fiscal year ended June 30, 2023. Please consider the information presented here in conjunction with the letter of transmittal in the Introductory Section of this report and the financial statements, which follow this management's discussion and analysis.

Overview of the Financial Statements in this Annual Report

This discussion and analysis is intended to serve as an introduction to the City of Stillwater's basic financial statements, comprising the following three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements

The financial statements presented herein include all of the activities of the City of Stillwater (the "City"), the Stillwater Utilities Authority (the "SUA") and other component units.

Government-wide Financial Statements

The government-wide financial statements present the complete financial picture of the City from the economic resources measurement focus using the accrual basis of accounting.

The Statement of Net Position presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference being reported as net position. Over time, increases or decreases in the City's net position are indicators of whether its financial health is improving, deteriorating or remaining steady. However, non-financial factors, such as changes in the City's tax base, the condition of the City's infrastructure and the quality of services, must be considered to assess the overall health of the City.

The Statement of Activities presents information showing how the City's net position changed during the year. All revenues and expenses are reported as soon as the underlying event giving rise to the change occurs, regardless of when cash is received or paid.

The government-wide statements of the City are divided into three categories:

1. Governmental activities – Most of the City's basic services are reported here, including police, fire, administration, streets, and parks. Sales taxes, franchise fees, fines, and state and federal grants finance most of these activities.
2. Business-type activities – The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's electric, water, wastewater, and waste management utilities are reported here, along with the airport.
3. Discretely-presented component unit – The City's report has one discretely presented component unit, the Stillwater Medical Center Authority. Although this is a legally separate entity, this "component unit" is important because the City is financially accountable for them in some way. The Stillwater Medical Center Authority is a public trust of the City and the City is the beneficiary of the trust.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Some funds are required to be established by state law and by bond covenants, however, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. All of the funds of the City can be divided into two categories:

1. *Governmental funds* – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which recognizes revenues when "measurable and available." The governmental fund statements provide a detailed, short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences of results in the Governmental Fund financial statements to those in the Government-Wide financial statements are explained in a reconciliation following each Governmental Fund financial statement.
2. *Proprietary funds* – When the City charges customers for the services it provides – whether to outside customers or to other units of the City – these services are

generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the government-wide Statement of Net Position and Statement of Revenues, Expenses, and Changes in Net Position. In fact, the City's proprietary funds are the same as the business-type activities reported in the government-wide statements, but the fund financial statements provide more detail and additional information, such as cash flows.

Notes to the Financial Statements

The notes provide additional information that is essential to gain understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found following the Statement of Cash Flows for Proprietary Funds.

Net Position

For the year ended June 30, 2023, the net position for the governmental activities and business-type activities changed as follows:

The City of Stillwater's Net Position
(expressed in \$ 000s)

	Governmental Activities	Business-type Activities	Total
Beginning net position	\$ 102,136	\$ 265,169	\$ 367,305
Increase	13,034	18,782	31,816
Ending net position	<u>\$ 115,170</u>	<u>\$ 283,951</u>	<u>\$ 399,121</u>

The above numbers reflect an increase of 12.8% in net position for governmental activities and an increase of 7.1% in net position for business-type activities. Overall, the net position for both governmental and business-type activities increased 8.7% for this fiscal year.

The following is a summary comparison of the change in net position from last year for the City:

CITY OF STILLWATER, OKLAHOMA
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2023

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets:						
Current and other assets	\$ 77,089	\$ 71,703	\$162,786	\$148,267	\$239,875	\$219,970
Capital assets	88,619	79,666	250,747	241,867	339,366	321,533
Total assets	165,708	151,369	413,533	390,134	579,241	541,503
Deferred Outflows	12,069	7,686	330	368	12,399	8,054
Liabilities:						
Long-term liabilities	47,103	28,529	114,436	105,232	161,539	133,761
Other liabilities	12,898	9,446	10,368	15,332	23,266	24,778
Total liabilities	60,001	37,975	124,804	120,564	184,805	158,539
Deferred Inflows	2,606	18,944	5,108	4,769	7,714	23,713
Net position:						
Net investment in capital assets	81,470	78,737	150,290	145,490	231,760	224,227
Restricted	26,852	16,523	3,097	3,005	29,949	19,528
Unrestricted	6,848	6,876	130,564	116,674	137,412	123,550
Total net position	\$115,170	\$102,136	\$283,951	\$265,169	\$399,121	\$367,305

At the end of the current fiscal year, the City of Stillwater is able to report positive balances in net position for the governmental activities and business-type activities as well as for the City as a whole.

The largest portion of the City's net position, 58.1%, reflects its investment in capital assets, less any related debt used to acquire those assets. Capital assets are items such as land, buildings, machinery and equipment, and infrastructure. Consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, 7.5%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.

Changes in Net Position

Governmental activities increased the City's net position by \$13.0 million which contributed to a 3.5% increase of the net position of the City. Business-type activities increased the City's net position by \$18.8 million which contributed a 5.1% increase in the net position of the City. The following provides details of the increases:

The City of Stillwater's Changes in Net Position (expressed in \$ 000s)						
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 5,476	\$ 4,936	\$ 103,182	\$ 96,455	\$ 108,658	\$ 101,391
Operating grants and contributions	1,018	1,529	1,214	1,260	2,232	2,789
Capital grants and contributions	2,878	263	6,174	4,901	9,052	5,164
General revenues:						
Sales and use taxes	44,867	37,423	-	-	44,867	37,423
Other taxes	5,843	3,908	-	-	5,843	3,908
Other general revenues	1,719	(351)	2,934	(314)	4,653	(665)
Total revenues	61,801	47,708	113,504	102,302	175,305	150,010
Program expenses:						
General government	7,424	6,966	-	-	7,424	6,966
Financial administration	861	738	-	-	861	738
Public safety	26,982	24,276	-	-	26,982	24,276
Streets and highways	8,728	10,598	-	-	8,728	10,598
Culture, parks and recreation	3,945	4,544	-	-	3,945	4,544
Health and welfare	1,126	1,340	-	-	1,126	1,340
Interest on long-term debt	617	2	-	-	617	2
Stillwater Utilities Authority	-	-	85,102	88,079	85,102	88,079
Business area development	-	-	2,011	1,781	2,011	1,781
Airport operations	-	-	6,693	5,454	6,693	5,454
Total expenses	49,683	48,464	93,806	95,314	143,489	143,778
Increase/(decrease) in net position before transfers	12,118	(756)	19,698	6,988	31,816	6,232
Net transfers	916	1,034	(916)	(1,034)	-	-
Increase in net position	\$ 13,034	\$ 278	\$ 18,782	\$ 5,954	\$ 31,816	\$ 6,232
Net position - beginning of year	102,136	100,758	265,169	259,215	367,305	359,973
Cumulative effect of error correction	-	1,100	-	-	-	1,100
Net position-beginning of year, as restated	102,136	101,858	265,169	259,215	367,305	361,073
Net position - end of year	\$ 115,170	\$ 102,136	\$ 283,951	\$ 265,169	\$ 399,121	\$ 367,305

Governmental Activities: Sales and use tax received in Fiscal Year 2023 increased from the prior year by \$7.4 million or 19.9%, which was primarily the result of the increase in the sales tax rate for the City. The dedicated sales tax rate for the Transportation Sales Tax Fund increased from 0.5% to 1.0% effective July 1, 2022 and the overall sales tax rate increased from 3.5% to 4% for the City. Grants and contributions increased in Fiscal Year 2023 due to an increase in donations from developers and private citizens of items that were capital in nature, primarily easements, the Washington School Building, and Block 34. In addition, capital grant revenue was recognized from American Rescue Plan Act (ARPA) funds as qualifying expenditures were incurred during the fiscal year. Public safety expenses increased by \$2.7 million due to an increase in pension expense of \$2.6 million compared to Fiscal year 2022.

Business-type Activities: Charges for services of the business-type activities increased \$7.1 million in 2023 primarily due to a \$5.8 million increase in SUA operating revenue, which was the result of an increase in electric power cost adjustment revenue and the implementation of a 3% rate increase for the electric, water, and wastewater utilities effective July 1, 2022 and an additional 3% rate increase for the electric utility effective January 1, 2023. The increase of \$1.2 million in capital grants and contributions is due to \$1.0 million in loan forgiveness provided by the Oklahoma Water Resources Board for the loan issued during 2023. Expenses of the SUA decreased by \$3.0 million in 2023. This is the result of an increase in costs associated with the February 2021 Winter Storm Uri event being reflected in the 2022 operating expenses. The Authority's power provider, Grand River Dam Authority, allocated costs to its customers. The Authority's proportionate share of the costs was \$7.1 million. The Storm Uri cost decrease was partially offset by an increase in purchased power expense of \$3.5 million in 2023 compared to 2022. Finally, the SUA is continuing to see increases in cost for labor and materials.

The expenses of Airport operations increased by \$1.2 million due to an increase of \$0.7 million in the purchase of fuel for resale and an increase of \$0.4 million in depreciation.

Fund Financial Highlights

The General Fund's fund balance decreased from Fiscal Year 2022 by \$0.4 million. This is due to overall increases in public safety personnel expenditures as well as increases to transfers out to other funds. Although sales and use taxes were up \$7.5 million, or 20.1%, the portion of the sales tax dedicated to transportation projects (one-cent) and the SUA (one-cent) were required to be transferred to those funds resulting in increases to the transfers out.

The Transportation Sales Tax Fund received a transfer from the General Fund of a one-cent sales tax dedicated for transportation improvements. The Transportation Sales Tax Fund's fund balance increased from Fiscal Year 2022 by \$7.1 million due to the increase in the

sales tax transfer (\$5.1 million) and fewer capital expenditures during the year (\$0.8 million).

The net position of the SUA has increased by \$14.6 million or 6.4% as the result of Fiscal Year 2023 operations.

The net position of the Airport Fund increased \$3.2 million or 9.2% due primarily to \$4.6 million in capital contributions.

General Fund Budgetary Highlights

The City's adopted budget for Fiscal Year 2023 included revenues in the General Fund of \$46.7 million, which is an increase of \$10.5 million from Fiscal Year 2022 due to the increase in the sales tax revenue. Fiscal Year 2023 budgeted expenditures were more than the amounts approved in the previous year by \$3.2 million and remained focused on the delivery of core services. These core services are concentrated in the areas of public safety, street maintenance and recreation and culture. The differences between the original expenditure budget and the final amended expenditure budget amounted to \$15.0 million due to \$9.0 million in budget carryovers from Fiscal Year 2022 and \$5.3 million in ARPA funding being budgeted for projects.

The differences between the final budgeted revenue and actual revenue collections for Fiscal Year 2023 amounted to \$2.5 million under budget. This variance is attributable to the net effect of positive budget to actual variance in sales, use and other tax receipts and unrealized intergovernmental revenue related to the ARPA grant.

The difference between the final budgeted expenditures and actual expenditures for Fiscal Year 2023 amounted to \$15.0 million under budget. This variance is largely due to incomplete capital projects at the end of the fiscal year that were subsequently re-appropriated in Fiscal Year 2024 and budgeted amounts for contingencies that were not utilized during the year.

Capital Assets

At June 30, 2023, the City had \$339.4 million invested in capital assets including police and fire equipment, buildings, park facilities, water and wastewater lines, electric systems, and roads. The following is a summary of changes in capital assets for the year ended June 30, 2023. More detailed information on the City's capital asset activity can be found in Note I and Note III of the accompanying Notes to the Financial Statements.

CITY OF STILLWATER, OKLAHOMA
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2023

The City of Stillwater's Capital Assets

(expressed in \$ 000s)

	Governmental Activities		Business-type Activities		Total	
	2023	2022*	2023	2022*	2023	2022*
Land	\$ 17,092	\$ 16,099	\$ 2,504	\$ 2,504	\$ 19,596	\$ 18,603
Buildings	24,728	24,368	94,622	94,216	119,350	118,584
Other improvements	14,320	13,976	50,945	50,601	65,265	64,577
Equipment	30,720	29,826	87,217	81,607	117,937	111,433
Infrastructure	171,552	171,370	219,608	217,449	391,160	388,819
Intangible assets	-	-	1,604	1,604	1,604	1,604
Leased assets	122	97	37	36	159	133
Subscription-based IT assets (SBITA)	994	722	90	67	1,084	789
Construction-in-progress	13,215	2,848	31,995	18,640	45,210	21,488
	272,743	259,306	488,622	466,724	761,365	726,030
Less depreciation/amortization	184,124	178,918	237,875	224,790	421,999	403,708
Totals	\$ 88,619	\$ 80,388	\$ 250,747	\$ 241,934	\$ 339,366	\$ 322,322

* - Restated for effect of GASB 96 implementation

Debt Administration

At June 30, 2023, the City had \$124.3 million in long term debt. These debts are further detailed in the chart below. More detailed information on the City's long-term debt activity can be found in Note III of the Notes to the Financial Statements.

The City of Stillwater's Long-term Debt

(expressed in \$000s)

	Governmental Activities		Business-type Activities		Total	
	2023	2022*	2023	2022	2023	2022*
General obligation bonds, net	\$ 9,334	\$ 9,351	\$ -	\$ -	\$ 9,334	\$ 9,351
Direct obligation-notes payable	-	-	10,321	2,683	10,321	2,683
Lease obligations	59	63	15	22	74	85
Subscription-based IT obligations	550	711	46	-	596	711
Notes and bonds payable	5,167	-	98,593	97,066	103,760	97,066
Refundable grant obligations	-	8	204	199	204	207
Totals	\$ 15,110	\$10,133	\$ 109,179	\$ 99,970	\$ 124,289	\$ 110,103

* - Restated for effect of GASB 96 implementation

Economic Factors and Next Year's Budget and Rates

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. The sales and use tax budgets for Fiscal Year 2024 were increased by \$1.5 million and \$0.6 million, respectively, to account for upward trends in overall sales and use tax collections. As of the date of this report, sales and use tax collected in Fiscal Year 2024 has been up 3 of the 5 months over the same periods in Fiscal Year 2023. Through November 2023, sales and use tax collections are up \$1.0 million (6.13%) from the same months in Fiscal Year 2023.

From spring 2019 through spring 2022, electric, water and wastewater utility rate adjustments were on hold. Initially, the rate adjustments were suspended pending completion of cost of service studies for each utility, but the suspension was continued due to the economic hardships initiated by the world-wide health crisis of 2020. On April 18, 2022, resolution SUA-2022-5 was adopted by the Trustees providing for an annual increase to electric, water and wastewater rates in an amount equal to 3% or the most recent annual consumer price index for the south urban region as determined by the U.S. Bureau of Labor Statistics, whichever is less. The rate increase for electric rates is effective January 1 of each year, and the rate increase for water and wastewater rates is effective July 1 of each year. During fiscal year 2023, a 3% rate increase was effective July 1, 2022 for the electric, water and wastewater utilities and an additional 3% rate increase was effective January 1, 2023 for the electric utility. Updated cost of service studies for the electric, water and wastewater utilities have been completed and were presented to the Trustees in September and October 2023. On November 6, 2023, rate increases for electric, water, and wastewater utilities were approved by the City Council and the Stillwater Utility Authority Trustees effective January 1, 2024 based on the recommendations from the studies.

The City has adopted the zero-based budgeting philosophy in the preparation of the annual expenditure budget. 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.

The budget includes a reserve for emergencies in the City's General Fund and electric, water, and wastewater utilities.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department at 723 S. Lewis, P.O. Box 1449, Stillwater, Oklahoma 74076 or by telephone at (405) 372-0025.

CITY OF STILLWATER, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

**Statement of Net Position
June 30, 2023**

	PRIMARY GOVERNMENT			COMPONENT UNIT
	Governmental Activities	Business-type Activities	Total	Stillwater Medical Center Authority
ASSETS				
Cash and cash equivalents	\$ 47,774,371	\$ 103,162,339	\$ 150,936,710	\$ 13,265,739
Investments	10,259,878	20,480,963	30,740,841	132,467,630
Accounts receivable, net of allowance	1,480,716	13,831,315	15,312,031	42,315,171
Opioid settlement receivable	708,347	-	708,347	-
Internal balances	5,803,190	(5,803,190)	-	-
Interest receivable	324,668	500,155	824,823	-
Other receivable	-	-	-	1,757,214
Inventory	38,792	5,737,803	5,776,595	7,992,593
Prepaid items	-	98,280	98,280	-
Intergovernmental receivable	8,568,320	3,689,839	12,258,159	-
Leases receivable	514,673	4,707,693	5,222,366	-
Other assets	-	-	-	6,740,141
Restricted cash and cash equivalents	-	4,661,671	4,661,671	300,000
Restricted investments	-	4,625,745	4,625,745	-
Installment loans receivable	-	7,093,121	7,093,121	-
Investment in joint ventures	-	-	-	10,618,449
Net pension asset	1,616,064	-	1,616,064	-
Capital assets:				
Non-depreciable	30,306,277	36,029,332	66,335,609	71,710,874
Depreciable, net of depreciation	58,312,651	214,717,867	273,030,518	132,029,252
Total Assets	165,707,947	413,532,933	579,240,880	419,197,063
DEFERRED OUTFLOWS OF RESOURCES				
Pension	11,506,158	-	11,506,158	-
Other postemployment benefits	562,930	330,610	893,540	-
Business acquisition	-	-	-	2,555,113
Total deferred outflow of resources	12,069,088	330,610	12,399,698	2,555,113
LIABILITIES				
Accounts payable and other accrued expenses	1,774,557	8,411,542	10,186,099	12,411,075
Accrued liabilities	2,837,963	741,116	3,579,079	18,635,158
Accrued interest payable	83,285	999,389	1,082,674	-
Estimated amounts due to third-party payors	-	-	-	2,149,870
Unearned revenue	8,202,044	215,981	8,418,025	-
Long-term liabilities:				
Due within one year	2,611,601	6,607,637	9,219,238	9,038,881
Due in more than one year	15,821,622	105,150,013	120,971,635	95,656,949
Other postemployment benefits	4,560,315	2,678,281	7,238,596	-
Net pension liabilities	24,109,773	-	24,109,773	-
Total Liabilities	60,001,160	124,803,959	184,805,119	137,891,933
DEFERRED INFLOWS				
Leases	490,918	4,610,109	5,101,027	309,979
Pension	1,266,088	-	1,266,088	-
Other postemployment benefits	848,431	498,285	1,346,716	-
COVID-related financial assistance	-	-	-	958,874
Total deferred inflow of resources	2,605,437	5,108,394	7,713,831	1,268,853
NET POSITION				
Net investment in capital assets	81,470,006	150,289,969	231,759,975	57,069,396
Restricted for:				
Debt service	671,370	2,079,163	2,750,533	-
Capital projects	208,351	1,017,844	1,226,195	-
Street improvements	21,492,626	-	21,492,626	-
Pension	1,309,975	-	1,309,975	-
Permanent Fund - nonexpendable	50,000	-	50,000	-
Specific operating activities	3,120,181	-	3,120,181	300,000
Unrestricted	6,847,929	130,564,214	137,412,143	225,221,994
Total Net Position	\$ 115,170,438	\$ 283,951,190	\$ 399,121,628	\$ 282,591,390

See accompanying notes to the basic financial statements.

CITY OF STILLWATER, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

**Statement of Activities
For the Year Ended June 30, 2023**

Functions/Programs	Program Revenue				Net (Expense) Revenue and Changes in Net Position				Component Unit Stillwater Medical Center Authority
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government				
					Governmental Activities	Business-type Activities	Total		
Primary government									
Governmental Activities									
Public safety	\$ 26,982,491	\$ 3,223,829	\$ 116,262	\$ -	\$ (23,642,400)	\$ -	\$ (23,642,400)	\$ -	
Cultural, parks and recreation	3,945,000	266,084	279,860	858,967	(2,540,089)	-	(2,540,089)	-	
General government	7,424,719	489,614	440,901	1,778,922	(4,715,282)	-	(4,715,282)	-	
Financial administration	860,711	818,870	-	-	(41,841)	-	(41,841)	-	
Streets and highways	8,727,689	413,708	180,949	240,423	(7,892,609)	-	(7,892,609)	-	
Health and welfare	1,126,175	264,184	-	-	(861,991)	-	(861,991)	-	
Interest on long-term debt	616,833	-	-	-	(616,833)	-	(616,833)	-	
Total governmental activities	49,683,618	5,476,289	1,017,972	2,878,312	(40,311,045)	-	(40,311,045)	-	
Business-type activities									
Electric, utilities, waste utilities and waste management operations	85,101,682	99,801,644	23,360	1,752,091	-	16,475,413	16,475,413	-	
Business area development	2,011,569	605	-	-	-	(2,010,964)	(2,010,964)	-	
Airport operations	6,692,989	3,379,483	1,190,574	4,422,187	-	2,299,255	2,299,255	-	
Total business-type activities	93,806,240	103,181,732	1,213,934	6,174,278	-	16,763,704	16,763,704	-	
Total primary government	\$ 143,489,858	\$ 108,658,021	\$ 2,231,906	\$ 9,052,590	(40,311,045)	16,763,704	(23,547,341)		
Component Units									
Medical Center	\$ 317,017,640	\$ 306,459,972	\$ -	\$ 520,163				(10,037,505)	
General revenues:									
Taxes:									
Sales and use taxes					44,867,281	-	44,867,281	690,835	
Property tax					1,805,264	-	1,805,264	-	
Franchise and public service tax					2,261,842	-	2,261,842	-	
E911 tax					54,951	-	54,951	-	
Lodging tax					1,721,177	-	1,721,177	-	
Unrestricted investment earnings					775,781	3,352,242	4,128,023	(12,512,448)	
Miscellaneous					943,452	(417,914)	525,538	219,492	
Transfers					915,792	(915,792)	-	-	
Total general revenues and transfers					53,345,540	2,018,536	55,364,076	(11,602,121)	
Change in net position					13,034,495	18,782,240	31,816,735	(21,639,626)	
Net position - beginning					102,135,943	265,168,950	367,304,893	304,231,016	
Net position - ending					\$ 115,170,438	\$ 283,951,190	\$ 399,121,628	\$ 282,591,390	

See accompanying notes to the basic financial statements.

CITY OF STILLWATER, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

Balance Sheet
Governmental Funds
June 30, 2023

		Capital Project	Capital Project		
	General Fund	Transportation Sales Tax	City Capital Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 9,730,636	\$ 20,562,231	\$ 7,702,162	\$ 9,673,587	\$ 47,668,616
Investments	9,591,283	-	-	668,595	10,259,878
Accounts receivable, net	1,480,516	200	-	-	1,480,716
Opioid settlement receivable	708,347	-	-	-	708,347
Due from other funds	5,803,190	1,585,223	-	-	7,388,413
Due from other governments	8,166,754	-	-	401,566	8,568,320
Accrued interest receivable	237,560	46,988	12,609	27,511	324,668
Leases receivable	475,003	3,538	-	-	478,541
Inventories	38,792	-	-	-	38,792
Prepaid items	36,132	-	-	-	36,132
Total assets	<u>\$ 36,268,213</u>	<u>\$ 22,198,180</u>	<u>\$ 7,714,771</u>	<u>\$ 10,771,259</u>	<u>\$ 76,952,423</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 998,309	\$ 668,996	\$ 11,359	\$ 95,936	\$ 1,774,600
Accrued liabilities	1,630,534	-	-	-	1,630,534
Due to other funds	1,585,223	-	-	-	1,585,223
Unearned revenue	8,202,044	-	-	-	8,202,044
Total liabilities	<u>12,416,110</u>	<u>668,996</u>	<u>11,359</u>	<u>95,936</u>	<u>13,192,401</u>
Deferred Inflows of Resources:					
Unavailable revenue-property taxes	-	-	-	85,519	85,519
Unavailable revenue-court fines	69,544	-	-	-	69,544
Unavailable revenue-opioid settlement	708,347	-	-	-	708,347
Unavailable revenue-grant proceeds	8,124	-	-	-	8,124
Leases	487,411	3,507	-	-	490,918
Total deferred inflows of resources	<u>1,273,426</u>	<u>3,507</u>	<u>-</u>	<u>85,519</u>	<u>1,362,452</u>
Fund balances:					
Nonspendable	38,792	-	-	50,000	88,792
Restricted					
Debt service	-	-	-	671,370	671,370
Police equipment	71,144	-	-	-	71,144
Police undercover operations	74,363	-	-	-	74,363
Capital improvements	-	21,525,677	-	9,107,005	30,632,682
TIF projects	-	-	-	29,856	29,856
Library books	-	-	-	6,030	6,030
Library purposes	-	-	-	725,543	725,543
Visitor and event recruitment	1,307,618	-	-	-	1,307,618
Opioid settlement	197,280	-	-	-	197,280
Committed					
Capital improvements	284,231	-	-	-	284,231
Stormwater	799,245	-	-	-	799,245
Assigned					
Self insurance	1,386,693	-	-	-	1,386,693
Parks and recreation	67,810	-	-	-	67,810
Special event	12,757	-	-	-	12,757
Capital improvements	-	-	7,703,412	-	7,703,412
Fire equipment	475,417	-	-	-	475,417
Police equipment	906	-	-	-	906
Homebuyer's assistance program	72,357	-	-	-	72,357
Budget appropriation	6,045,636	-	-	-	6,045,636
Unassigned	11,744,428	-	-	-	11,744,428
Total fund balances	<u>22,578,677</u>	<u>21,525,677</u>	<u>7,703,412</u>	<u>10,589,804</u>	<u>62,397,570</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 36,268,213</u>	<u>\$ 22,198,180</u>	<u>\$ 7,714,771</u>	<u>\$ 10,771,259</u>	<u>\$ 76,952,423</u>

See accompanying notes to the basic financial statements.

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023**

Total fund balance, governmental funds	\$ 62,397,570
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$184,124,519	88,173,428
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Certain other long-term assets are not available to pay for current liabilities, and therefore they, along with certain pension and OPEB related deferrals, are either deferred in the funds or not shown:

Accounts receivable	871,534
Pension related deferred outflows	11,506,158
OPEB related deferred outflows	562,930
Net pension asset	1,616,064

Internal service fund assets and liabilities are reported in the proprietary fund in the fund financial statements but are included in government activities in the Statement of Net Position	551,255
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Certain long-term liabilities are not due and payable from current financial resources and therefore they, along with deferred inflows, are not reported in the funds:

General obligation bonds payable, net	(14,500,582)
Lease obligations	(59,345)
Subscription-based IT obligations	(549,619)
Accrued compensated absences	(3,323,677)
Net pension liability	(24,109,773)
Pension related deferred inflows	(1,266,088)
Total OPEB liability	(4,560,315)
OPEB related deferred inflows	(848,431)
Accrued interest payable	(83,285)
Accrued workers compensation claims	(1,207,386)

Net Position of Governmental Activities in the Statement of Net Position	<u>\$ 115,170,438</u>
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See accompanying notes to the basic financial statements.

CITY OF STILLWATER, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General Fund	Transportation Sales Tax	City Capital Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Sales and use taxes	\$ 44,867,281	\$ -	\$ -	\$ -	\$ 44,867,281
Other taxes	4,037,970	-	-	1,777,064	5,815,034
Intergovernmental	4,178,916	-	231,523	548,096	4,958,535
Charges for services	550,262	-	-	-	550,262
Fines and forfeitures	686,027	-	-	-	686,027
Fees and rentals	482,400	-	-	-	482,400
Licenses and permits	319,506	-	-	-	319,506
Investment income (loss)	(2,978)	373,513	99,609	297,492	767,636
Miscellaneous	1,228,289	30,938	-	28,752	1,287,979
Total revenues	<u>56,347,673</u>	<u>404,451</u>	<u>331,132</u>	<u>2,651,404</u>	<u>59,734,660</u>
EXPENDITURES					
Current:					
Public safety	27,477,653	-	-	12,028	27,489,681
Recreation and culture	3,134,336	-	-	1,498	3,135,834
General government	5,312,507	-	-	387,895	5,700,402
Financial administration	868,380	-	-	-	868,380
Streets and highways	4,056,978	-	-	-	4,056,978
Health and welfare	1,074,222	-	-	-	1,074,222
Debt Service:					
Principal	397,106	-	1,230,881	-	1,627,987
Interest and other charges	13,998	-	124,119	412,200	550,317
Capital Outlay	2,251,799	3,310,324	8,021,102	721,391	14,304,616
Total Expenditures	<u>44,586,979</u>	<u>3,310,324</u>	<u>9,376,102</u>	<u>1,535,012</u>	<u>58,808,417</u>
Excess (deficiency) of revenues over expenditures	<u>11,760,694</u>	<u>(2,905,873)</u>	<u>(9,044,970)</u>	<u>1,116,392</u>	<u>926,243</u>
OTHER FINANCING SOURCES (USES)					
Issuance of debt	232,282	-	6,397,875	-	6,630,157
Transfers in	14,735,897	9,979,678	4,151,028	222,500	29,089,103
Transfers out	(27,122,397)	-	-	(1,050,914)	(28,173,311)
Total other financing sources and uses	<u>(12,154,218)</u>	<u>9,979,678</u>	<u>10,548,903</u>	<u>(828,414)</u>	<u>7,545,949</u>
Net change in fund balances	<u>(393,524)</u>	<u>7,073,805</u>	<u>1,503,933</u>	<u>287,978</u>	<u>8,472,192</u>
Fund balances - beginning	22,972,201	14,451,872	6,199,479	10,301,826	53,925,378
Fund balances - ending	<u>\$ 22,578,677</u>	<u>\$ 21,525,677</u>	<u>\$ 7,703,412</u>	<u>\$ 10,589,804</u>	<u>\$ 62,397,570</u>

See accompanying notes to the basic financial statements.

CITY OF STILLWATER, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2023**

Net change in fund balances - total governmental funds: \$ 8,472,192

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	12,144,549
Capital assets donated	1,585,435
Depreciation expense	(5,499,148)
Subscription-based IT asset beginning balance greater than obligation	11,593
Capital assets purchased for business type activities	
Capital assets donated from business type activities	

In the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as an element of pension expense. The fund financial statements report pension contributions as expenditures.

642,636

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Unavailable revenue	757,201
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Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Note principal payments	1,230,881
Note proceeds	(6,397,875)
Lease obligation incurred	(31,766)
Lease obligation principal payments	35,675
Subscription-based IT obligation incurred	(200,516)
Subscription-based IT obligation principal payments	361,431

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Accrued interest payable	(82,103)
Accrued compensated absences change	(294,850)
Total OPEB liability and related deferrals change	(179,430)
Workers comp liability change	460,756
Amortization of bond premium	17,666

Internal service fund activity is reported as a proprietary fund in the fund financial statements, but the net revenues are reported in governmental activities on the Statement of Activities:

Total change in net position for internal service funds	168
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Change in net position of governmental activities	<u>\$ 13,034,495</u>
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See accompanying notes to the basic financial statements.

CITY OF STILLWATER, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

Statement of Net Position
Proprietary Funds
June 30, 2023

	Enterprise Funds					Governmental Activities: Internal Service Funds
	Stillwater Utilities Authority	Airport Fund	Stillwater Economic Development Authority	Other Non Major Block 34 Trust Authority	Total	
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 100,465,915	\$ 1,144,497	\$ 1,551,917	\$ 10	\$ 103,162,339	\$ 105,755
Restricted cash and cash equivalents	3,046,811	-	-	-	3,046,811	-
Restricted investments	-	-	7,064,515	-	7,064,515	-
Accounts receivables, net of allowance	13,661,038	170,277	-	-	13,831,315	-
Lease receivable, current	98,606	125,441	-	-	224,047	-
Intergovernmental receivable	-	1,981,445	1,708,394	-	3,689,839	-
Interest receivable	488,266	11,778	111	-	500,155	-
Inventories	5,660,110	77,693	-	-	5,737,803	-
Prepaid items	98,280	-	-	-	98,280	-
Total current assets	123,519,026	3,511,131	10,324,937	10	137,355,104	105,755
Noncurrent assets:						
Restricted cash and cash equivalents	1,614,860	-	-	-	1,614,860	-
Investments	13,416,448	-	-	-	13,416,448	-
Restricted investments	4,625,745	-	-	-	4,625,745	-
Due from other funds	8,250,000	-	-	-	8,250,000	-
Installment loans receivable	-	-	7,093,121	-	7,093,121	-
Lease receivable, noncurrent	1,495,390	2,988,256	-	-	4,483,646	-
Capital assets, nondepreciable	28,535,257	7,494,075	-	-	36,029,332	445,500
Capital assets, net of accumulated depreciation	186,957,916	27,732,806	27,145	-	214,717,867	-
Total noncurrent assets	244,895,616	38,215,137	7,120,266	-	290,231,019	445,500
Total assets	368,414,642	41,726,268	17,445,203	10	427,586,123	551,255
DEFERRED OUTFLOWS OF RESOURCES						
Other postemployment benefits	330,610	-	-	-	330,610	-
LIABILITIES						
Current liabilities:						
Accounts payable	8,091,072	311,508	8,964	-	8,411,544	-
Accrued liabilities	697,354	43,762	-	-	741,116	-
Current portion of compensated absences	173,815	35,339	-	-	209,154	-
Due to other funds	5,608,115	195,075	-	-	5,803,190	-
Accrued interest payable	906,266	-	93,121	-	999,387	-
Unearned revenue	-	215,981	-	-	215,981	-
Current portion of lease obligations	5,448	-	-	-	5,448	-
Current portion of SBITA liabilities	37,841	-	-	-	37,841	-
Current portion of customer deposits payable	878,805	806	-	-	879,611	-
Current portion of long-term debt obligations	5,271,730	-	-	-	5,271,730	-
Current portion of refundable grant obligations	-	-	203,853	-	203,853	-
Current portion of notes payable	-	-	-	-	-	-
Total current liabilities	21,670,446	802,471	305,938	-	22,778,855	-
Noncurrent liabilities:						
Due to other funds	-	-	8,250,000	-	8,250,000	-
Noncurrent portion of compensated absences	880,983	12,283	-	-	893,266	-
Noncurrent portion of lease obligations	9,343	-	-	-	9,343	-
Noncurrent portion of SBITA liabilities	7,926	-	-	-	7,926	-
Noncurrent portion of customer deposits payable	597,017	-	-	-	597,017	-
Noncurrent portion of long-term debt obligations	96,642,461	-	7,000,000	-	103,642,461	-
Other postemployment benefits liability	2,678,281	-	-	-	2,678,281	-
Total noncurrent liabilities	100,816,011	12,283	15,250,000	-	116,078,294	-
Total liabilities	122,486,457	814,754	15,555,938	-	138,857,149	-
DEFERRED INFLOW OF RESOURCES						
Lease receivables	1,546,327	3,063,782	-	-	4,610,109	-
Other postemployment benefits	498,285	-	-	-	498,285	-
Total deferred inflow of resources	2,044,612	3,063,782	-	-	5,108,394	-
NET POSITION						
Net investment in capital assets	115,163,804	35,099,020	27,145	-	150,289,969	445,500
Restricted for debt service	2,079,163	-	-	-	2,079,163	-
Restricted for capital projects	1,017,844	-	-	-	1,017,844	-
Unrestricted	125,953,372	2,748,712	1,862,120	10	130,564,214	105,755
Total net position	\$ 244,214,183	\$ 37,847,732	\$ 1,889,265	\$ 10	\$ 283,951,190	\$ 551,255

See accompanying notes to the basic financial statements.

CITY OF STILLWATER, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Enterprise Funds				Total	Governmental Activities: Internal Service Funds
	Stillwater Utilities Authority	Airport Fund	Stillwater Economic Development Authority	Other Non Major Block 34 Trust Authority		
OPERATING REVENUES						
Charges for services, net of bad debt expense	\$ 87,160,697	\$ 2,679,372	\$ -	\$ -	\$ 89,840,069	\$ -
Operating grants and contributions	-	997,569	-	-	997,569	-
Other	12,368,344	658,278	605	-	13,027,227	10
Total operating revenues	99,529,041	4,335,219	605	-	103,864,865	10
OPERATING EXPENSES						
Operations and maintenance	69,430,365	4,843,651	1,916,480	-	76,190,496	-
Depreciation	12,117,836	1,852,833	1,968	-	13,972,637	-
Total Operating Expenses	81,548,201	6,696,484	1,918,448	-	90,163,133	-
Operating income (loss)	17,980,840	(2,361,265)	(1,917,843)	-	13,701,732	10
NON-OPERATING REVENUES (EXPENSES)						
Interest and investment revenue	3,073,127	103,719	175,396	-	3,352,242	158
Miscellaneous revenue (expenses)	(59,798)	-	-	-	(59,798)	-
Gain (Loss) on capital asset disposal	(374,202)	-	-	-	(374,202)	-
Interest expense	(3,224,533)	(5)	(93,121)	-	(3,317,659)	-
Total non-operating revenue (expenses)	(585,406)	103,714	82,275	-	(399,417)	158
Income (loss) before contributions and transfers	17,395,434	(2,257,551)	(1,835,568)	-	13,302,315	168
Capital contributions	1,780,525	4,615,192	-	-	6,395,717	-
Transfers in	9,979,678	839,833	2,806,455	-	13,625,966	-
Transfers out	(14,541,758)	-	-	-	(14,541,758)	-
Change in net position	14,613,879	3,197,474	970,887	-	18,782,240	168
Total net position - beginning	229,600,304	34,650,258	918,378	10	265,168,950	551,087
Total net position - ending	\$ 244,214,183	\$ 37,847,732	\$ 1,889,265	\$ 10	\$ 283,951,190	\$ 551,255

See accompanying notes to the basic financial statements.

CITY OF STILLWATER, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Enterprise Funds					Internal Service Funds
	Stillwater Utilities Authority	Airport Fund	Stillwater Economic Development Authority	Other Non Major Block 34 Trust Authority	Total Enterprise Funds	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers, including deposits	\$ 87,884,554	\$ 3,271,266	\$ 605	\$ -	\$ 91,156,425	\$ -
Payments to suppliers	(56,025,315)	(4,140,855)	(2,470,130)	-	(62,636,300)	-
Payments to employees	(16,774,377)	(1,244,975)	-	-	(18,019,352)	-
Payments of business development incentives	-	-	(419,292)	-	(419,292)	-
Payments from (to) other funds	(1,431,199)	41,026	7,641,667	-	6,251,494	-
Other receipts	12,341,716	-	-	-	12,341,716	10
Net cash provided by (used in) operating activities	25,995,379	(2,073,538)	4,752,850	-	28,674,691	10
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds	10,573,011	839,833	2,806,455	-	14,219,299	-
Operating subsidies and transfers to other funds	(17,640,907)	-	-	-	(17,640,907)	-
Net cash provided by (used in) noncapital financing activities	(7,067,896)	839,833	2,806,455	-	(3,421,608)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from capital debt	9,018,331	-	7,419,292	-	16,437,623	-
Capital contributions	1,007,175	4,597,192	-	-	5,604,367	-
Purchase of capital assets	(18,693,432)	(4,638,274)	-	-	(23,331,706)	-
Proceeds from sale of capital assets	836,051	-	-	-	836,051	-
Payments for installment loans receivable	-	-	(7,093,121)	-	(7,093,121)	-
Principal paid on capital debt	(6,618,791)	(1,795)	(414,633)	-	(7,035,219)	-
Interest paid on capital debt	(3,472,592)	(5)	-	-	(3,472,597)	-
Net cash provided by (used in) capital and related financing activities	(17,923,258)	(42,882)	(88,462)	-	(18,054,602)	-
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchases of investments	-	-	(7,064,515)	-	(7,064,515)	-
Interest received	3,206,656	101,483	175,309	-	3,483,448	158
Net cash provided by (used in) investing activities	3,206,656	101,483	(6,889,206)	-	(3,581,067)	158
Net increase (decrease) in cash and cash equivalents	4,210,881	(1,175,104)	581,637	-	3,617,414	168
Balances-beginning of year	100,916,705	2,319,601	970,280	10	104,206,596	105,587
Balances-end of year	\$ 105,127,586	\$ 1,144,497	\$ 1,551,917	\$ 10	\$ 107,824,010	\$ 105,755
Reconciliation to Statement of Net Position:						
Cash and cash equivalents	\$ 100,465,915	\$ 1,144,497	\$ 1,551,917	\$ 10	\$ 103,162,339	\$ 105,755
Restricted cash and cash equivalents	3,046,811	-	-	-	3,046,811	-
Restricted cash and cash equivalents, non-current	1,614,860	-	-	-	1,614,860	-
Total cash and cash equivalents, end of year	\$ 105,127,586	\$ 1,144,497	\$ 1,551,917	\$ 10	\$ 107,824,010	\$ 105,755
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:						
Operating income (loss)	\$ 17,980,840	\$ (2,361,265)	\$ (1,917,843)	\$ -	\$ 13,701,732	\$ 10
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation expense	12,117,836	1,852,833	1,968	-	13,972,637	-
Change in assets, liabilities and deferrals:						
Receivables, net	694,105	(73,330)	-	-	620,775	-
Prepaid items	(98,280)	-	-	-	(98,280)	-
Inventories	(583,973)	97,907	-	-	(486,066)	-
Accounts and other payables	(4,428,978)	(621,698)	(7,889)	-	(5,058,565)	-
Accrued liabilities	197,872	1,075	-	-	198,947	-
Leased assets and related lease obligations	37,205	-	-	-	37,205	-
Lease receivables and related deferral	(26,628)	(20,461)	-	-	(47,089)	-
Due from other governments	-	(883,822)	(973,386)	-	(1,857,208)	-
Due from other funds	-	41,026	-	-	41,026	-
Other postemployment benefits-liabilities	(79,339)	-	-	-	(79,339)	-
Other postemployment benefits-deferred outflows	36,869	-	-	-	36,869	-
Other postemployment benefits-deferred inflows	147,850	-	-	-	147,850	-
Due to other funds	-	-	7,650,000	-	7,650,000	-
Unearned revenue	-	(86,325)	-	-	(86,325)	-
Customer meter deposits payable	-	(15)	-	-	(15)	-
Accrued compensated absences	-	(19,463)	-	-	(19,463)	-
Net cash provided by (used in) operating activities	\$ 25,995,379	\$ (2,073,538)	\$ 4,752,850	\$ -	\$ 28,674,691	\$ 10
Non-cash Activities:						
Contributed capital assets	\$ 773,353	\$ 18,000	\$ -	\$ -	\$ 791,353	\$ -
Capital assets transferred to (from) other funds	59,798	-	-	-	59,798	-
Premium amortization	233,963	-	-	-	233,963	-
Change in fair value of investments	(617,668)	-	-	-	(617,668)	-
Total Non-cash Activities	\$ 449,446	\$ 18,000	\$ -	\$ -	\$ 467,446	\$ -

See accompanying notes to the basic financial statements.

Footnotes to the Basic Financial Statements:

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

The financial statements of the City of Stillwater, Oklahoma (the "City") are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting. The more significant accounting policies of the City are described below.

B. Reporting Entity

The City is a municipal corporation operating under the authority of Oklahoma State Statute. The City operates under a city manager form of government. Four elected members of the city council and the mayor set policy. The city council employs the city manager. The basic financial statements of the funds of the City include those of separately administered organizations that are controlled by or dependent on the legislative or executive branches, the city council, and the city manager, respectively. In accordance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units," and as amended by GASB Statement No. 61, "The Financial Reporting Entity: Omnibus," the City has presented the entities which comprise the primary government along with its discretely presented component units in the basic financial statements. As required by accounting principles generally accepted in the United States of America, the basic financial statements present the reporting entity which consists of the primary government and organizations for which the primary government is financially accountable.

Based on the foregoing criteria, the accounts of the following organizations are included in the City's reporting entity as described below:

- 1. Blended Component Units:** Organizations are presented as blended component units when the governing body is substantially the same as the governing body of the City or provides services entirely to the City.

Stillwater Utilities Authority: The Stillwater Utilities Authority (the "SUA") was created by a trust indenture dated April 1, 1979, pursuant to Title 60, Oklahoma Statutes 1971, Section 176 to 180.4 and the Oklahoma Trust Act, and amended by an Amendment to Trust Indenture dated November 1, 1980, and further amended by a Second Amendment to Trust Indenture dated March 24, 2014. The city council is designated as trustee for the benefit of the City in respect to water, wastewater, and electric service. The SUA leases, operates, and maintains the electric, water, and wastewater utility systems pursuant to a renewable lease agreement and an operation and maintenance contract with the City. The operation, maintenance, and debt of the SUA are funded from service charges and a one cent sales tax levied by the City and transferred to the SUA as the SUA has no taxing authority. The operations of the SUA are reported in the accompanying basic financial statements as an enterprise fund.

Stillwater Public Works Authority: The Stillwater Public Works Authority (the "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 trustee 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 residents within the corporate boundaries of the City. There are both formal and informal leasing arrangements between the SPWA and the City. The SPWA operations are reported in the accompanying basic financial statements as the internal service fund.

Stillwater Economic Development Authority: The Stillwater Economic Development Authority (the "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. The operations of the SEDA are reported in the accompanying basic financial statements as a blended major enterprise fund.

Stillwater Block 34 Trust: The Stillwater Block 34 Trust ("Block 34") was established by a trust indenture dated April 9, 2018, pursuant to Title 60, Oklahoma statutes 1961, Sections 176 to 180.4, and the Oklahoma Trust Act. Block 34 is a public trust with the City as beneficiary. The city councilors appoint all trustees which must be residents of Stillwater, but cannot be an elected official or city employee. The trustees may be removed at will by the city council. Block 34 has as its main purpose to recommend a plan of action to the City Council for the development of Block 34 as a community space. Block 34 provides services entirely to the city and is reported in the accompanying basic financial statements as a blended nonmajor enterprise fund.

Stillwater Public Library Trust: The Stillwater Public Library Trust (the "Library Trust") was created by a trust agreement dated February 20, 1984, pursuant to Title 60, Oklahoma Statutes Sections 151, 162, 163 and 175.1, et seq., and amended by Amended Trust Agreements dated November 18, 1996, June 15, 1998 and February 16, 2009. The Library Trust was established to serve as a vehicle for the reception and administration of contributions for the benefit of the Stillwater Public Library. The Stillwater Public Library's operations are included in the City's General Fund. The Library Trust is administered by a five-member board of trustees consisting of two members appointed by the city council, two members appointed by the Library Board and one member appointed by the Friends of the Library. The City is the beneficiary of the Library Trust. The operations of the Library Trust are reported in the accompanying basic financial statements as a blended nonmajor special revenue fund.

2. **Discretely Presented Component Unit:** Organizations are presented as discretely presented component units when the governing body (in majority) is appointed by the mayor or city council, but is not substantially the same as the city council nor is the organization established to provide services primarily to the primary government. Discretely presented component units are presented in a column on the government-wide statements labeled "Component Unit".

Stillwater Medical Center Authority: The Stillwater Medical Center Authority (the "Hospital") was created by a trust indenture dated December 14, 1971, pursuant to Title 60, Oklahoma Statutes 1961, Sections 176 to 180.4, and the Oklahoma Trust Act, to construct, maintain, and operate facilities for various types of health care delivery, for use by the State or any political subdivision or municipality of the State, and to lease properties from the City. The Hospital is administered by a seven-member board of trustees consisting of the mayor, or one other city councilor, and six other individuals appointed by the city council. Although the Hospital Board of Trustees hires hospital management, monitors the activities of the Hospital, and establishes the rates and charges of the Hospital, the City may remove the Hospital Trustees at will. The Hospital's operating and capital expenditures, including debt service, are financed entirely by the Hospital's operating income. All indebtedness of the Hospital is the obligation of the Hospital Trustees, payable solely from the Hospital's assets. However, approval from the City is required for debt issues in excess of 5% of the then outstanding Hospital debt. The City leases land to the Hospital and is the beneficiary of the trust estate but has no responsibility to fund deficits or subsidize operations. In addition, the Hospital is responsible for maintaining their accounting records, preparation of their financial statements, and obtaining an audit of their financial statements. The Hospital has a December 31 year-end. To obtain separate financial statements for the Hospital,

contact the Chief Financial Officer, Stillwater Medical Center, 1323 West Sixth Street, Stillwater, Oklahoma 74074.

C. Basis of Presentation

1. **Government-wide Financial Statements:** The statement of net position and statement of activities display information about the City as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.
2. **Fund Financial Statements:** The reporting entity is organized into funds, each of which is considered a separate accounting entity. Separate financial statements are provided for the two fund categories which are governmental and proprietary. For the governmental and proprietary fund categories, an emphasis is placed on major funds. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:
 - Total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10% of the corresponding fund category total, and
 - Total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental funds and enterprise funds combined.

The funds of the City are described below:

- a. **General Fund:** The general fund is the primary operating fund of the City government and will always be classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. **Special Revenue Fund:** Special revenue funds are used to account for the proceeds of specific revenue sources, other than capital projects, that are legally restricted to expenditures for specified purposes or otherwise segregated for accounting purposes. The Community Development Block Grant Fund, the Tax Increment District #3 Fund and the Stillwater Public Library Trust Fund are the only special revenue funds active during the fiscal year ending June 30, 2023.
- c. **Debt Service Fund:** The debt service fund is used to account for the accumulation of ad-valorem taxes levied by the City for the payment of long-term debt principal, interest, and related costs.
- d. **Capital Projects Fund:** A capital projects fund is used to account for the resources restricted for the acquisition or construction of specific capital projects or items. The Transportation Sales Tax Fund, the City Capital Fund, and the G.O. Bond Fund are the only capital project funds active during the fiscal year ending June 30, 2023.
- e. **Permanent Fund:** A permanent fund is used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's programs. The Mabel King Trust is the City's only permanent fund active during the fiscal year ending June 30, 2023.
- f. **Enterprise Fund:** An enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, management control, accountability, or other purpose. The reporting entity includes the following enterprise funds:

- Stillwater Utilities Authority
- Airport
- Stillwater Economic Development Authority
- Stillwater Block 34 Trust

- g. Internal Service Fund: The internal service fund is the SPWA and accounts for acquisition and financing of physical facilities. Debt service requirements are provided from charges billed to the benefited fund.

Governmental Funds	Description
Major:	
General Fund	Accounts for all financial resources except those required to be accounted for in another fund.
Transportation Improvement Fund	Accounts for the expenditures for street and other transportation projects as approved by the voters in 2001, 2006, 2015, and 2022. Financing is provided by the one cent sales tax also approved by the voters.
City Capital Fund	Accounts for funds assigned for the purchase of capital assets.
Non-Major:	
Community Development Block Grant Fund	Accounts for funds used for improvements in the community. Funding is provided by the Community Development Block Grant Small Cities Set Aside program and local matching funds.
Tax Increment District #3	Accounts for funds used for improvements in the downtown/campus link project area as defined in Ordinance No. 3407. Funding is provided by incremental ad-valorem and sales tax revenue.
Stillwater Public Library Trust	Accounts for funds used for the benefit of the Stillwater Public Library. Funding is provided by contributions.
G.O. Bond Fund	Accounts for bond proceeds from the 2022 G.O. Bonds issued for the construction of a new fire station.
Sinking Fund	Accounts for the accumulation of ad-valorem taxes levied by the City for the payment of general long-term debt principal, interest, and related costs.
Mabel King Trust Permanent Fund	Accounts for the Mabel M. King Endowment, of which the net income may be used for the purchase of books for the Stillwater Public Library.

Enterprise Funds	Description
Major:	
Stillwater Utilities Authority	Accounts for the operation of the electric, water, wastewater, and solid waste systems.
Airport	Accounts for the operation of the Stillwater Regional Airport including capital additions and improvements financed through federal and state grants and City contributions.
Stillwater Economic Development Authority	Accounts for expenditures for economic development. Financing provided from federal grants, federal loans, City contributions and citizen participation.
Non-Major:	
Stillwater Block 34 Trust	Accounts for expenditures for development of Block 34. Funding provided by donations and grants.
Internal Service Funds	
Stillwater Public Works Authority	Accounts for the acquisition and financing of physical facilities. Debt service requirements are provided from charges billed to the benefited fund.

D. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe how transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus applied.

The government-wide statement of net position and statement of activities are presented using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The governmental funds financial statements are presented on the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available. Measurable means knowing or being able to reasonably estimate the amount. Available means revenues are collectible within the current period or within 60 days of the end of the fiscal year. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest and accrued compensated absences which are recorded when due.

E. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Equity

- Cash and Cash Equivalents:** Cash in bank, cash on hand, and short-term investments with original maturities of ninety days or less are reported as cash and cash equivalents. The resources of the individual funds are general in purpose and combined to form a pool of investments which is managed by the Director of Finance. These pooled assets are stated at amortized cost if the investment had a maturity of one year or less at the time of purchase. All investments held are authorized under Oklahoma State Statutes. Permissible investments include direct obligations of the U. S. government and agency securities, certificates of deposit, and savings accounts or savings certificates of savings and loan associations. Each fund's equity in the pooled investments account is reported in the basic financial statements as cash and cash equivalents.

Earnings on investments are allocated to the individual funds by a formula based on each fund's month-end equity in the pooled investments account (See Note II).

2. **Assets Internally Designated:** Assets internally designated consist of cash and cash equivalents set aside by the SUA Board of Trustees for the following purposes:

- Operation, maintenance, and upgrade of the water system
- Operation, maintenance, and upgrade of the wastewater system
- Operation, maintenance, and upgrade of the solid waste collection service
- Offset future potential operating cost increases and/or future substantial capital expenditure requirements

At the Board's discretion the assets may be used for other purposes. As of June 30, 2023, cash and cash equivalents in the amount of \$104,958,241 have been internally designated by the SUA trustees for this purpose.

3. **Investments:** Money market investments with an original maturity of one year or less are recorded at amortized cost. Long term investments are recorded at fair value.

4. **Accounts Receivable/Due from Other Governments:** In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable of \$519,510 in the governmental activities are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include sales and use taxes, grants, opioid settlement, and court fines.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and other similar intergovernmental revenues, since they are both measurable and available. Non-exchange revenues collectible but not available are deferred in the fund financial statements in accordance with the modified accrual basis of accounting, but not deferred in the government-wide financial statements in accordance with the accrual basis of accounting. Proprietary fund receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable comprise the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable of \$1,211,723 in the proprietary funds are based upon historical trends and the periodic aging of accounts receivable.

Receivables of the Hospital consist of patient accounts receivable for services rendered. The Hospital provides an allowance of \$9,199,534 for bad debts and \$92,770,751 for contractual adjustments resulting in total uncollectible accounts receivable of \$101,970,285. This allowance is based on upon historical trends and the existing economic conditions.

5. **Restricted Assets:** Proceeds from debt and related sinking fund accounts and contributions from governmental grantors to the Enterprise Funds are classified as restricted assets, since their use is restricted by applicable bond indentures and grant agreements. Customer utilities deposits held by the City are classified as restricted assets.
6. **Inventories:** Inventories consist primarily of materials and supplies and are stated at weighted average cost. The consumption method of accounting is used by the governmental funds; therefore, inventory purchases are recorded in these funds as expenditures as they are used. Inventories are adjusted to annual physical counts. Supplies inventory of the Hospital is stated at the historical cost on the First-In, First-Out (FIFO) method.
7. **Bond Premiums/Discounts:** Debt discount and premium are amortized using the straight-line method, which approximates the effective interest method, over the life of the applicable debt. Amortized debt discount and premium are reported as a component of interest expense.
8. **Capital Assets:** The accounting treatment for property, plant, and equipment depends on whether the assets are used in governmental fund operations and similar discretely presented component unit

operations or proprietary fund operations and similar discretely presented component unit operations and whether they are reported in the government-wide or fund financial statements.

- a. **Government-wide Financial Statements:** In the government-wide financial statements, property, plant, and equipment are accounted for as capital assets. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, donated works of art and similar assets, and capital assets received in a service concession arrangement. These three groups of assets are reported at acquisition value rather than fair value. The threshold for capitalization of assets is \$5,000. All land acquired by the city is capitalized.

Prior to July 1, 2002, governmental activities' infrastructure assets were not capitalized. These assets (dating back to July 1, 1980) have been valued at estimated historical cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. Leased assets are amortized over the life of the associated contract or the useful life of the asset, whichever is less.

- b. **Fund Financial Statements:** In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures upon acquisition. Capital assets used in proprietary fund operations are accounted for in the same manner as in the government-wide statements.

The City acquired water storage space in 1981 for \$1,530,403 which is reported in the SUA fund and business-type activities column in the government-wide financial statements as a capital asset. The water storage space acquired is considered to have an indefinite life. As a result, no amortization will be taken on the space rights.

The range of estimated useful lives by type of asset is as follows:

Class of Asset	Estimated Useful Life
Buildings	5 to 70 years
Other improvements	3 to 50 years
Equipment and vehicles	1 to 50 years
Infrastructure	20 to 50 years

9. **Long-term Debt:** Accounting treatment of long-term debt varies depending upon the source of repayment and whether the debt is reported in the government-wide or fund financial statements.

- a. **Government-wide Financial Statements:** All long-term debt to be repaid from governmental and similar discretely presented component unit resources and business-type and similar discretely presented component unit resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of accrued compensated absences, general obligation bonds payable, leases payable, subscription-based IT obligations, notes payable, other post-employment benefits, pension liabilities, and revenue bonds payable.
- b. **Fund Financial Statements:** Long-term debt of governmental funds is not reported as liabilities in the fund financial statements. Payment of principal and interest is reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

10. **Compensated Absences:** The liability for compensated absences is recorded as long-term debt in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absences to the

extent they have matured. The proprietary funds report the liability as it is incurred. As of year-end, there is no liability reported in the governmental fund financial statements. Compensated absences are paid as they are incurred by the applicable fund charged with the employee's compensation.

- a. Sick Leave: Employees may accrue a maximum of 1,000 hours of sick leave plus hours over 1,000 accrue in the catastrophic leave bank. Catastrophic leave hours are available for use only after all other sick and annual leave has been exhausted. An employee with five or more years of service who retires or resigns shall receive a bonus credit of 10% of the accumulated unused sick leave to be computed at the rate of pay being received by the employee at retirement or resignation date. Employees with ten to thirty-five years of service receive a bonus credit ranging from 12.5% to 35%. Hours in an employee's catastrophic leave bank are not eligible for payout.
- b. Vacation Leave: Employees are credited with vacation at various rates depending on length of employment. Non-uniformed employees may accumulate and carry over to subsequent years up to 200.16 hours of vacation. Police officers can carry over to subsequent years up to 275 hours of vacation. Firefighters can carry over to subsequent years up to 381.96 hours of vacation. Upon termination, employees are paid for unused vacation.

11. Deferred Outflows/Inflows of Resources: Accounting treatment of deferred outflows and inflows varies depending on whether it is reported in the government-wide or fund financial statements.

- a. Government-wide Financial Statements: Deferred outflows of resources represent a consumption of net position that applies to a future period so will not be recognized as an expense until that future period. Deferred inflows of resources are resources that are not available in the current period to pay liabilities of the current period. In the government-wide statements, the City has deferred outflows and inflows related to pensions (see Note IV) and other postemployment benefits (see Note V), and leases. Lease-related amounts are recognized at the inception of leases in which the City is the lessor and are recorded in an amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The inflow of resources is recognized in a systematic and rational manner over the term of the lease. The Hospital has deferred outflows of resources related to business acquisitions (see Note X) and deferred inflows of resources related to COVID-related finance assistance.
- b. Fund Financial Statements: Deferred inflows of resources arise in governmental funds using the modified accrual basis of accounting to indicate that, although an enforceable legal claim to resources exists, those resources are not available within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City's General Fund has deferred inflows related to grant proceeds, opioid settlement proceeds, and municipal court fines receivable at the end of the fiscal year that were not available to pay the liabilities of the current fiscal year. The Debt Service Fund has deferred inflows related to property taxes receivable at the end of the fiscal year that were not available to pay the liabilities of the current fiscal year. The TIF Fund has deferred inflows related to ad valorem tax receivable at the end of the fiscal year that were not available to pay the liabilities of the current fiscal year. The General Fund and the Transportation Sales Tax Fund also have deferred inflows related to lease receivables. Deferred inflows will be recognized as revenue in the next fiscal year when they are available or recognizable. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

12. Pensions: Information related to the City's net pension liability, net pension asset, deferred outflows of resources, and deferred inflows of resources has been determined on the same basis that is used for

the underlying plans. Therefore, expenses are recorded when the liability is incurred, revenues are recorded in the accounting period in which they are earned and become measurable, and investments are stated at fair value based on published market prices.

- 13. Leases and subscription-based information technology arrangements (SBITA):** The City is a party as lessor and lessee for various noncancellable long-term leases of land and equipment. The corresponding lease receivable or lease obligation payable, are recorded in an amount equal to the present value of the expected future minimum lease payments received or paid, respectively, discounted by an applicable interest rate. SBITAs are recognized as an obligation payable in an amount equal to the present value of the expected future minimum SBITA payments, discounted by an applicable interest rate.

14. Equity Classifications

- a. Government-wide Financial Statements: Equity is classified as net position and is displayed in three components:

- Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of bonds, notes, leases, or other borrowings or payables that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- Restricted – This component of net position consists of constraints placed on net position use by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through ordinance or other enabling legislation. For the year ended June 30, 2023, the statement of net position reports restricted net position in the amount of \$29,949,510, of which \$963,087 is restricted by enabling legislation.
- Unrestricted – This component of net position consists of net positions that do not meet the definition of “net investment in capital assets” or “restricted”.

When both restricted and unrestricted net positions are available for use, it is the City’s policy to use restricted resources first.

- b. Fund Financial Statements: Governmental funds report fund balance classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2023, fund balances for governmental funds are made up of the following:

- Nonspendable fund balance – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to remain intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, long-term notes receivable, and permanent fund principal.
- Restricted fund balance – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation. These restrictions arise from bond indentures, City Charter, and votes of the citizens of Stillwater. Restrictions may effectively be changed or lifted only with the consent of the applicable resource providers.
- Committed fund balance – includes amounts that can only be used for specific purposes determined by a formal action (resolution) of the City’s highest level of decision-making authority, the city council. Commitments may be changed or lifted only by the City taking the same formal action (resolution) that imposed the constraint originally.
- Assigned fund balance – comprised of amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by (1) the City’s

Council or (2) a body or official to whom the City's Council has delegated the authority to assign amounts to be used for specific purposes. Such delegation is made to the city manager, CFO, or applicable department manager at a city council meeting and is recorded in the meeting minutes.

- Unassigned fund balance – the residual classification for the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are available for any purpose. The General Fund is the only fund that could report a positive unassigned fund balance amount. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

The City considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Additionally, although the city council has not adopted a formal fund balance policy, the City considers committed, then assigned, then unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

F. Revenues, Expenditures, and Expenses

1. **Sales Tax:** The City levies a four cent sales tax on taxable sales within the City. 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 receives the sales tax approximately one month after collection by vendors. The entire sales tax is recorded as revenue within the General Fund. Upon receipt, the General Fund distributes the dedicated portion of the sales tax as follows:

- Two cents retained by the General Fund for operations.
- One cent transferred to the SUA as required by revenue bond indentures. The proceeds are used in accordance with the trust indenture and current bond indentures.
- One cent transferred to the Transportation Sales Tax Fund to be used for transportation improvement projects as approved by the voters in 2001, 2006, 2015, and 2022. This tax expires on June 30, 2032.

2. **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 bonds and court-assessed judgments. Property taxes attach an enforceable lien on property as of January 1. Taxes are levied annually on November 1 and are due one-half by December 31 and one-half by March 31. The Tax Assessor's office bills and collects the property taxes and remits to the City its portion. Property taxes not paid prior to April are considered delinquent.

Property tax levied during the fiscal year ended June 30, 2023 is being held to fund the annual debt service on the 2022 general obligation bonds.

3. **Program Revenues:** In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the City's taxpayers are reported as program revenues. The City has the following program revenues in each activity:

Activity	Program Revenue
Public safety	Fire and police fines assessed for training, rural fire run fees, operating grants from the U.S. Department of Homeland Security and the U.S. Department of Justice, the State of Oklahoma for onbehalf payments made for police and fire pension plans, and donations
Recreation and culture	Park and recreation fees, operating grants from the Institute of Museum and Library Services, capital grants from the Federal Highway Administration, and donations
General government	Operating grants from the U.S. Department of Housing & Urban Development and the U.S. Department of Treasury, fiber network fees, property rentals, reimbursements of commercial air service revenue guarantees, and capital contributions
Financial administration	Business licenses and municipal court fines
Streets and highways	Gasoline tax, auto tag tax, stormwater fees, transportation fees, operating grant from the U.S. Department of Homeland Security, capital grant from U.S. Department of Housing and Urban Development, and capital contributions
Health and welfare	Trade licenses and permits

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

4. **Operating Revenues and Expenses:** Operating revenues and expenses for proprietary funds and similar discretely presented component units are those that result from providing services and producing and delivering goods and/or services. It also includes all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

5. **Expenditures/Expenses**

- a. Government-wide Financial Statements: In the government-wide financial statements, expenses are reported on the accrual basis and are classified by function for both governmental and business-type activities.
- b. Fund Financial Statements: In the fund financial statements, governmental funds report expenditures of financial resources which are classified as follows:
 - Current (further classified by function)
 - Debt service
 - Capital outlay

Proprietary funds report expenses relating to use of economic resources.

G. **Internal and Interfund Balances and Activities**

1. **Government-wide Financial Statements:** In the process of aggregating the financial information for the government-wide statement of net position and statement of activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified. Interfund services provided and used are not eliminated in the process of consolidation. The eliminations or reclassifications, if any, in the government-wide statements are as follows:
 - Internal balances – amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are reported as Internal Balances.
 - Internal activities – amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide statement of activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers.

2. Fund Financial Statements: Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

- Interfund loans – amounts provided with a requirement for repayment are reported as interfund receivables and payables.
- Interfund services – sales or purchases of goods and services between funds are reported as revenue and expenditures/expenses
- Interfund reimbursements – repayments from funds responsible for certain expenditures or expenses to the funds that initially paid for them are not reported as reimbursements. Rather, the reimbursements are reported as adjustments to expenditures/expenses in the respective funds.
- Interfund transfers – flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. New Accounting Standards

The City implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. There was no impact on net position as a result of implementing this standard. Since the Hospital has a December 31 year-end, they were not required to implement GASB 96 yet and are still reporting SBITA as expenses. The Hospital will implement GASB 96 for the year ended December 31, 2023.

The City implemented GASB Statement No. 91, “Conduit Debt Obligations” – This statement provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. There was no impact on net position as a result of implementing this standard.

The City implemented GASB Statement No. 94 “Public-Private and Public-Public Partnerships and Availability Payment Arrangements” – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnerships arrangements (PPPs). A PPP is an arrangement in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset, for a period of time in an exchange or exchange-like transaction. There was no impact on net position as a result of implementing this standard.

The Hospital implemented GASB Statement No. 87 “Leases” for its year ended December 31, 2022. The objective of this Statement is to improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment

provisions of the contract. The Statement is effective for reporting periods beginning after June 15, 2021. As a result of the implementation, management recorded a right-of-use asset and related amortization and obligations. The implementation of this standard had no effect on the Hospital's previously reported net position.

The Hospital implemented GASB Statement No 89 "Accounting for Interest Cost Incurred Before the end of a Construction Period". The objective of this Statement is (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The Statement is effective for reporting periods beginning after December 15, 2020. The implementation of the Statement had no effect on the Hospital's change in net position.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the City and its component unit are subject to various federal, state and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources is detailed below.

A. Fund Accounting Requirements

The City complies, in all material respects, with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include the following:

Fund	Required By
Debt Service Fund	State Law
Stillwater Utilities Authority	Trust Indenture
Stillwater Economic Development Authority	Trust Indenture
Stillwater Public Works Authority	Trust Indenture
Stillwater Block 34 Trust	Trust Indenture
Stillwater Public Library Trust	Trust Agreement

B. Deposit and Investment Laws and Regulations

The City maintains a cash pool that is available for use by most funds, as discussed in Note I. In addition, cash and investments are separately held by several of the City's funds.

It is the City's policy to use state statutes (as they relate to municipal deposits and investments) as the City's deposit and investment guide. Therefore, the City collateralizes 100% of all deposit amounts, including interest, not covered by federal deposit insurance. Obligations that may be pledged as collateral include U.S. government issues, U.S. government insured securities, State of Oklahoma bonds, and bonds of any Oklahoma county or school district. The City prefers and requests U.S. governmental securities as collateral.

Public trusts created under O.S. Title 60, are not subject to the statutory investment limitations and are primarily governed by any restrictions in their trust or bond indentures. For the year ended June 30, 2023, the City and its public trusts complied, in all material respects, with these investment restrictions.

C. Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

Revenue Source	Legal Restrictions of Use
Sales tax	See Note I
Gasoline excise and commercial vehicle tax	Street and alley purposes
E911 revenue	E911 emergency service purposes
Ad valorem tax	Debt service on bonds and judgements
Grants revenue	Per individual grant agreements
Visitor tax	Tourism development and visitor amenities
Stormwater fee	Stormwater management purposes
Police training fee	Training of police department employees
Water tie-on charge	Financing future construction of extensions and improvements to the water distribution system

For the year ended June 30, 2023, the City complied, in all material respects, with these revenue restrictions.

D. Debt Restrictions and Covenants

- 1. Long-term Debt:** As required by the Oklahoma State Constitution, the City (excluding public trusts) may not incur any indebtedness that would require payment from resources beyond the current fiscal year revenue, without obtaining voter approval. For the year ended June 30, 2023, no such debt was incurred by the City.
- 2. Revenue Bond Debt:** The bond indenture relating to the revenue bond issue of the SUA contains a number of financial related restrictions or covenants. These include covenants such as a required flow of funds through special accounts, required reserve account balances, and revenue bond debt service coverage requirements. The following schedule presents a brief summary of the most significant requirements and the SUA's level of compliance thereon as of June 30, 2023.

Requirement	Level of Compliance
Flow of funds through sales tax account and other bond accounts	All required accounts have been established and are used per bond indenture requirements.
Reserve account	The bonds are secured by a Bond Fund Reserve Account held by the SUA's trustee bank.
Revenue Bond and Oklahoma Water Resources Board Notes	For the year ended June 30, 2023, available sales tax and revenues, as defined by the bond indenture, was \$105,778,641; the bond coverage requirement is operating and maintenance excluding depreciation of \$65,078,334 plus 125% of primary principal and interest plus 100% of subordinate principal and interest or \$9,578,852. Excess coverage was \$31,121,456 about 3 times the required principal and interest coverage.

E. Fund Equity/Net Position Restrictions

Title 11, Section 17-211 of the Oklahoma Statutes prohibits the creation of a deficit fund balance in any individual fund. For the year ended June 30, 2023, the City did not incur any fund balance deficits.

III. DETAILED NOTES-TRANSACTION CLASSES/ACCOUNTS

The following notes present detailed information to support the amounts reported in the basic financial statements for various assets, deferred outflows, liabilities, deferred inflows, equities, revenues, and expenditures/expenses.

A. Deposits and Investments

1. **Deposits:** Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The deposit policy of the City and the Hospital for custodial credit risk requires compliance with the provisions of state law. State law requires collateralization of all deposits with federal depository insurance, U.S. government issues, U.S. government insured securities, State of Oklahoma bonds, or bonds of any county or school district of the State of Oklahoma.

At June 30, 2023 the City's bank balance of \$162,982,888 was not exposed to custodial credit risk. At December 31, 2022, \$5,320,838 of the Hospital's bank balance of \$14,976,951 was uninsured and uncollateralized.

2. **Investments:** The City may legally invest in direct obligations of the U.S. government and agency securities, certificates of deposit and savings accounts, or savings certificates of savings and loan associations. The Hospital may legally invest in direct obligations of and other obligations guaranteed as to principal by the U.S. Treasury and U.S. agencies and instrumentalities and in bank repurchase agreements. It may also invest, to a limited extent, in corporate bonds and equity securities.

- **Interest Rate Risk** – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The City's investment policy does not address interest rate risk. The Hospital's investment policy limits its investment portfolio to an average overall portfolio duration no greater than 7.5 years.
- **Credit Risk** – Investment credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City's investment policy does not address credit risk. The Hospital's policy is to limit its domestic fixed income investments to a credit rating of no less than investment grade and an overall weighted-average rating of A by Standard and Poor's, Moody's or Fitch.
- **Concentration of Credit Risk** - The City places no limit on the amount that may be invested in any one issuer. The Hospital's investment policy limits equity investments in any one issuer, other than the U.S. government or its agencies, to 10% of the market value of the fixed income portfolio and to 5% of the market value of the equity portfolio. At December 31, 2022, no investments exceeded 5% of the total value of all Hospital investments.
- **Custodial Credit Risk** - Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Government will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The City's investment policy does not address custodial risk. However, the City's investments are in the City's name, thus the City had no custodial risk at June 30, 2023. The Hospital's investment policy does not address how these securities are to be held.
- **Fair Value Measurement** - Fair value measurements are categorized within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets that the government can access at the measurement date; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. For the year ended June 30, 2023, the City and Hospital had only Level 1 and Level 2 investments which are summarized in the table below. Investments classified as Level 1 inputs are valued using quoted prices in active markets for identical securities, and investments classified as Level 2 inputs are valued using benchmark

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curves, benchmarking of like securities, sector groupings and matrix pricing. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

For the year ended June 30, 2023, The City and Hospital had only Level 1 and Level 2 investments which are summarized below:

Type	Fair Value	Fair Value Measurement Basis		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
City:				
Certificates of deposit	\$ 1,800,642	\$ -	\$ 1,800,642	\$ -
Money market mutual funds	4,976,413	4,976,413	-	-
U.S. agency obligations	20,856,456	-	20,856,456	-
Mutual funds	476,158	476,158	-	-
Hospital:				
U.S. Treasury obligations	\$ 2,453,017	\$ 2,453,017	\$ -	\$ -
Money market mutual funds	23,294,642	23,294,642	-	-
Mutual funds - fixed income	52,882,560	52,882,560	-	-
Mutual funds - domestic equities	39,324,577	39,324,577	-	-
Mutual funds - international equities	14,512,834	14,512,834	-	-

The City had the following investments at June 30, 2023:

Type	Credit Rating	Fair Value	Maturities in Years		
			Less than 1	1-5	6-10
Primary Government:					
Certificates of deposit	(1)	\$ 1,800,642	\$ -	\$ 1,800,642	\$ -
Money market mutual funds	AAAm (2)	4,904,266	4,904,266	-	-
Money market mutual funds	(1)	72,147	72,147	-	-
U.S. agency obligations	AA+ (2)	20,856,456	-	9,680,903	11,175,553
		27,633,511	\$ 4,976,413	\$ 11,481,545	\$ 11,175,553
Mutual funds		476,158			
		\$ 28,109,669			

(1) not rated

(2) Standard and Poor's

The Hospital had the following investments at December 31, 2022:

Type	Credit Rating	Fair Value	Maturities in Years			
			Less than 1	1-5	6-10	More than 10
U.S. Treasury obligations	(3)	\$ 2,453,017	\$ 2,057,474	\$ 181,555	\$ 213,988	\$ -
Money market mutual funds	AAAm (2)	23,294,642	23,294,642	-	-	-
Mutual funds-fixed income	(1)	52,882,560	10,983,951	31,365,893	-	10,532,716
Mutual funds-domestic equities	(1)	39,324,577	39,324,577	-	-	-
Mutual funds-international equities	(1)	14,512,834	14,512,834	-	-	-
		\$132,467,630	\$ 90,173,478	\$ 31,547,448	\$ 213,988	\$ 10,532,716

(1) not rated

(2) Standard and Poor's

(3) backed by U.S. Government

A summary of the carrying values of the City's deposits and investments as well as a reconciliation to the presentation in the Government-wide Statement of Net Position as of June 30, 2023 is below:

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	Primary Government	Stillwater Medical Center Authority Component Unit	Total
Carrying Values:			
Deposits	\$ 162,855,298	\$ 13,565,739	\$ 176,421,037
Investments	28,109,669	132,467,630	160,577,299
Total	<u>\$ 190,964,967</u>	<u>\$ 146,033,369</u>	<u>\$ 336,998,336</u>
Reconciliation to the Government-Wide Statement of Net Position:			
Cash and cash equivalents:			
Unrestricted	\$ 150,936,710	\$ 13,265,739	\$ 164,202,449
Restricted	4,661,671	300,000	4,961,671
Investments:			
Unrestricted	30,740,841	132,467,630	163,208,471
Restricted	4,625,745	-	4,625,745
Total	<u>\$ 190,964,967</u>	<u>\$ 146,033,369</u>	<u>\$ 336,998,336</u>

B. Accounts Receivable

The accounts receivable of the governmental activities consist of sales and use taxes, franchise and other taxes, ad valorem taxes, lodging taxes, stormwater fees and grant revenues. Sales taxes are 66%, use taxes are 8%, park donations are 3%, lodging taxes are 4%, health insurance rebate is 2% and grant revenues are 9% of the total accounts receivables. Other receivable types represent 1% or less of the receivable totals. The accounts receivable of the business-type activities are amounts due from utility customers. All receivables are expected to be collected within one year.

C. Accounts Payable

Accounts payable balances are payables to vendors. Accrued liabilities are salaries, wages payable, and risk management claims (see Note VI).

D. Restricted Assets

Certain assets of the SUA are restricted in their use by bond and note indentures. Cash and cash equivalents, classified as current, in the amount of \$2,079,163 at June 30, 2023 have been restricted in use to the service of debt. Investments, classified as noncurrent, in the amount \$4,625,745 at June 30, 2023 have been restricted for this purpose.

Certain cash and cash equivalents of the SUA are restricted by agreement for the purpose of acquiring necessary easements related to water line upgrades for an area of service purchased from a rural water district. As of June 30, 2023 cash and cash equivalents, classified as non-current, in the amount of \$54,756 were restricted for this purpose.

Cash and cash equivalents received from customers as a water tie-on charge for new connections to the water distribution system are restricted by an ordinance of the City for the purpose of financing future construction of extensions and improvements to the water distribution system of the City. Cash and cash equivalents, classified as non-current, in the amount of \$963,087 at June 30, 2023 were restricted for this purpose.

Cash and cash equivalents received from utility customers for payment of the Western Payne County Ambulance Trust Authority (WPCATA) Subscription Fee are restricted in their use. Per agreement, the Authority remits to the WPCATA on a monthly basis all money collected from said charge. As of June 30, 2023 cash and cash equivalents, classified as current, in the amount of \$88,843 were restricted for this purpose.

Customer deposits received for water or electric service are restricted in their use toward the customer's final bill. As of June 30, 2023 cash and cash equivalents in the amount of \$1,475,822, of which \$878,805 is classified as current and \$597,017 is classified as non-current, have been restricted for customer deposits.

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E. Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Restated Balance				Balance at June
	at June 30, 2022	Additions	Deletions	Transfers	30, 2023
PRIMARY GOVERNMENT:					
<u>Governmental Activities</u>					
Capital assets not being depreciated:					
Land	\$ 16,099,411	\$ 992,085	\$ -	\$ -	\$ 17,091,496
Construction work in progress	2,847,888	10,987,587	-	(620,694)	13,214,781
Total capital assets not being depreciated	18,947,299	11,979,672	-	(620,694)	30,306,277
Other capital assets:					
Buildings	24,368,143	360,000	-	-	24,728,143
Improvements other than buildings	13,976,141	326,355	-	17,604	14,320,100
Machinery and equipment	29,826,338	635,602	(287,156)	545,167	30,719,951
Infrastructure	171,370,026	124,228	-	57,923	171,552,177
Total other capital assets at historical cost	239,540,648	1,446,185	(287,156)	620,694	241,320,371
Less accumulated depreciation for:					
Buildings	13,300,407	519,007	-	-	13,819,414
Improvements other than buildings	11,102,831	313,076	-	-	11,415,907
Machinery and equipment	22,732,341	1,244,295	(287,156)	-	23,689,480
Infrastructure	131,749,557	3,069,110	-	-	134,818,667
Total accumulated depreciation	178,885,136	5,145,488	(287,156)	-	183,743,468
Leased assets - Equipment	96,833	31,766	(6,288)	-	122,311
Less accumulated amortization - Equipment	33,680	35,901	(6,288)	-	63,293
Total leased assets being amortized, net	63,153	(4,135)	-	-	59,018
Subscription-based IT assets (SBITA)	722,127	272,361	-	-	994,488
Less accumulated amortization - SBITA	-	317,758	-	-	317,758
Total SBITA assets being amortized, net	722,127	(45,397)	-	-	676,730
Other capital assets, net	61,440,792	(3,748,835)	-	620,694	58,312,651
Total capital assets, net	\$ 80,388,091	\$ 8,230,837	\$ -	\$ -	\$ 88,618,928
<u>Business-type Activities</u>					
Capital assets not being depreciated:					
Land	\$ 2,503,519	\$ -	\$ -	\$ -	\$ 2,503,519
Intangible assets	1,530,403	-	-	-	1,530,403
Construction work in progress	18,640,061	18,808,999	-	(5,453,650)	31,995,410
Total capital assets not being depreciated	22,673,983	18,808,999	-	(5,453,650)	36,029,332
Other capital assets:					
Buildings	94,216,101	-	-	405,699	94,621,800
Improvements other than buildings	50,601,044	-	-	344,147	50,945,191
Machinery and equipment	81,606,883	3,849,447	(1,971,665)	3,731,960	87,216,625
Intangible assets	74,054	-	-	-	74,054
Infrastructure	217,448,706	1,307,341	(119,811)	971,844	219,608,080
Total other capital assets at historical cost	443,946,788	5,156,788	(2,091,476)	5,453,650	452,465,750
Less accumulated depreciation for:					
Buildings	60,325,970	2,136,853	-	-	62,462,823
Improvements other than buildings	24,318,818	1,671,082	-	-	25,989,900
Machinery and equipment	31,279,955	3,203,475	(761,414)	-	33,722,016
Infrastructure	108,777,907	6,908,180	(119,812)	-	115,566,275
Amortization for intangible assets	74,054	-	-	-	74,054
Total accumulated depreciation	224,776,704	13,919,590	(881,226)	-	237,815,068
Leased assets:					
Land	10,424	-	-	-	10,424
Equipment	25,273	7,005	(5,598)	-	26,680
Total leased assets being amortized	35,697	7,005	(5,598)	-	37,104
Less accumulated amortization:					
Land	4,170	4,170	-	-	8,340
Equipment	8,764	8,885	(5,598)	-	12,051
Total accumulated amortization	12,934	13,055	(5,598)	-	20,391
Total lease assets being amortized, net	22,763	(6,050)	-	-	16,713
Subscription-based IT assets (SBITA)	-	90,464	-	-	90,464
Less accumulated amortization - SBITA	-	39,992	-	-	39,992
Total SBITA amortized, net	-	50,472	-	-	50,472
Other capital assets, net	219,192,847	(8,718,380)	(1,210,250)	5,453,650	214,717,867
Total capital assets, net	\$ 241,866,830	\$ 10,090,619	\$ (1,210,250)	\$ -	\$ 250,747,199

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	Balance at		Reclass/		Balance at
COMPONENT UNITS:	December 31, 2021*	Additions	Deletions	Transfers	December 31, 2022
<u>Stillwater Medical Center Authority</u>					
Capital assets not being depreciated:					
Land	\$ 5,240,692	\$ -	\$ -	\$ -	\$ 5,240,692
Construction work in progress	39,067,903	33,304,327	(5,902,048)	-	66,470,182
Total capital assets not being depreciated	44,308,595	33,304,327	(5,902,048)	-	71,710,874
Other capital assets:					
Land improvements	4,074,672	-	(7,481)	-	4,067,191
Buildings and improvements	94,437,553	2,040,743	3,359,136	-	99,837,432
Equipment	126,478,667	12,287,717	(6,820,408)	-	131,945,976
Leased assets	6,830,663	241,956	-	-	7,072,619
Total other capital assets at historical cost	231,821,555	14,570,416	(3,468,753)	-	242,923,218
Less accumulated depreciation and amortization for:					
Land improvements	1,913,654	106,897	(7,481)	-	2,013,070
Buildings and improvements	13,945,576	4,150,700	(32,994)	-	18,063,282
Equipment	87,358,224	6,698,847	(7,956,372)	-	86,100,699
Leased assets	3,232,044	1,484,871	-	-	4,716,915
Total accumulated depreciation and amortization	106,449,498	12,441,315	(7,996,847)	-	110,893,966
Other capital assets, net	125,372,057	2,129,101	4,528,094	-	132,029,252
Total capital assets, net	\$ 169,680,652	\$ 35,433,428	\$ (1,373,954)	\$ -	\$ 203,740,126

* The change in the balance reported at December 31, 2021 for net capital assets is due to the reclassification of certain leased assets from other long-term assets. These reclassifications had no effect on the Hospital's previously reported net position as of December 31, 2021.

Depreciation and amortization expense was charged to functions in the statement of activities as follows:

Primary Government:

Governmental Activities

Public safety	\$ 763,535
Recreation and culture	530,888
General government	1,109,768
Financial administration	21,117
Health and welfare	-
Streets and highways	3,073,840
Total depreciation expense for governmental activities	<u>\$ 5,499,148</u>

Business-type Activities

Stillwater Utilities Authority	\$ 12,117,836
Airport (includes amortization of intangible assets)	1,852,833
Stillwater Economic Development Authority	1,968
Total depreciation expense for business-type activities	<u>\$ 13,972,637</u>

Component Units:

Stillwater Medical Center Authority	<u>\$ 12,441,315</u>
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F. Interfund Receivables and Payables

Interfund balances result from the normal operations of the various funds of the primary government. Other funds routinely make payments to the General Fund to cover payroll, vendor payments, health insurance costs, workers compensation costs, and other operating costs. Generally these charges are paid within a month of their incurrence. Interfund receivables and payables for the year ended June 30, 2023 are as follows:

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	Due To		Due From		
	Transportation Sales Tax Fund	General	SUA	Total	
General Fund	\$ 1,585,223	\$ -	\$ -	\$ 1,585,223	
Airport	-	195,075	-	195,075	
SUA	-	5,608,115	-	5,608,115	
SEDA	-	-	8,250,000	8,250,000	
	<u>\$ 1,585,223</u>	<u>\$ 5,803,190</u>	<u>\$ 8,250,000</u>	<u>\$15,638,413</u>	

The Stillwater Public Works Authority made an advance to the Stillwater Economic Development Authority as a requirement under a grant/loan received by the Oklahoma Department of Commerce. This advance was paid in full during fiscal year 2023.

G. Interfund Transfers

Interfund transfers are made on an annual basis to comply with sales tax provisions and contracts and to supplement fund balances as needed. Of the City's four cent sales tax, one cent is designated for the SUA and one cent is designated for the Transportation Sales Tax Fund (see Note I.F). Both are transferred to their respective funds on a monthly basis upon receipt by the General Fund. The General Fund also transferred \$0.8 million to the Airport Fund to meet capital and operating needs of the fund, \$1.9 million to the SEDA to meet contractual obligations related to economic development initiatives, and \$4.2 million to the City Capital Fund to fund capital improvement projects. The Tax Increment District #3 transferred \$0.9 million to the SEDA for economic development initiatives. The SUA transferred \$14.5 million to the General Fund to meet operating needs of the fund. A summary of the interfund transfers reported in the fund financial statements for the year ended June 30, 2023, is summarized in the table below:

Transfer In	Transfer Out			
	General Fund	Nonmajor Governmental	Stillwater Utilities Authority	Total
General Fund	\$ -	194,139	\$ 14,541,758	\$ 14,735,897
Transportation Sales Tax Fund	9,979,678	-	-	9,979,678
City Capital Fund	4,151,028	-	-	4,151,028
Nonmajor Governmental Fund	222,500	-	-	222,500
SUA	9,979,678	-	-	9,979,678
Airport Fund	839,833	-	-	839,833
SEDA	1,949,680	856,775	-	2,806,455
	<u>\$ 27,122,397</u>	<u>\$ 1,050,914</u>	<u>\$ 14,541,758</u>	<u>\$ 42,715,069</u>

H. Lease Receivables

The City as a lessor, has entered into lease agreements involving land, electric infrastructure, airport hangars and facilities. The total amount of inflows of resources, including lease revenue and interest revenue recognized during the fiscal year was \$449,350.

I. Long-term Liabilities

The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental activities, amounts to be repaid from business-type activities, and amounts to be repaid from component units.

- 1. Governmental Activities:** As of June 30, 2023, the governmental activities long-term debt consisted of the following:

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General Obligation Bonds

2022 Bonds dated June 1, 2022, original issue amount of \$9,000,000, interest rate from 4% to 5%; semiannual interest payments commencing June 1, 2023; annual principal payments commencing June 1, 2024; proceeds used for new fire station construction.

	\$ 9,000,000
Plus: unamortized debt premium	333,588
Total general obligation bonds payable	<u>\$ 9,333,588</u>

Current portion	\$ 470,000
Noncurrent portion	8,863,588
Total general obligation bonds payable	<u>\$ 9,333,588</u>

Accrued Compensated Absences

Current portion	\$ 546,180
Noncurrent portion	2,777,497
Total accrued compensated absences	<u>\$ 3,323,677</u>

Note Payable - Direct Borrowing

Note payable to Motorola Solutions Credit Company, LLC, dated January 1, 2022, original issue amount of \$6,397,875, interest rate of 1.94%; annual payments of \$1,355,000 commencing January 1, 2023, proceeds used for public safety communications equipment. Default provisions include 1) removal of equipment and surrender of title to the lender; 2) all remaining note payments would become immediately due and payable; 3) sell or lease the equipment or sublease it, while holding the city liable for all note payments; 4) prompt return of the equipment to the lender; 5) any other right, remedy or privilege which may be available to the lender.

	\$ 5,166,994
Total note payable	<u>\$ 5,166,994</u>

Current portion	\$ 1,254,760
Noncurrent portion	3,912,234
Total refundable grant obligations	<u>\$ 5,166,994</u>

Lease Obligations Payable - Direct Borrowing

Postage Machine - 43 month lease for the use of postage machine. An initial lease liability was recorded in the amount of \$8,813. Monthly fixed payments of \$208 are made at an interest rate of 0.893%. The value of the right to use asset as of June 30, 2023 was \$8,813 with accumulated amortization of \$4,904. This is included with Equipment within the Lease Assets class shown in Note III.E.

\$ 3,926

Various Copier and printer leases - dated from July 1, 2021 with terms from 15 - 60 months. An initial liability was recorded in the amount of \$128,599. Monthly payments between \$59 and \$1,407 are made at interest rates between 0.387% to 3.305%. The value of the right to use assets as of June 30, 2023 was \$122,311 with accumulated amortization of \$63,294. This is included with Equipment within the Lease Assets class shown in Note III.E.

55,419

Total lease obligations payable	<u>\$ 59,345</u>
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Current portion	\$ 32,912
Noncurrent portion	26,433
Total lease obligations payable	<u>\$ 59,345</u>

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Subscription based IT (SBITA) Obligations Payable - Direct Borrowing

On 07/01/2022, the City entered into a 31 month subscription for the use of software for financial administration. An initial subscription liability was recorded in the amount of \$26,353. As of 06/30/2023, the value of the subscription liability is \$13,212. The City is required to make annual fixed payments of \$13,500. The subscription has an interest rate of 2.184%. The value of the right to use asset as of 06/30/2023 of \$26,353 with accumulated amortization of \$10,050 is included with Software on the SBITA Class activities table found in Note III.E.

\$ 13,212

On 11/01/2022, the City entered into a 60 month subscription for the use of software for financial administration. An initial subscription liability was recorded in the amount of \$64,615. As of 06/30/2023, the value of the subscription liability is \$51,490. The City is required to make annual fixed payments of \$13,125. The subscription has an interest rate of 3.305%. The value of the right to use asset as of 06/30/2023 of \$64,615 with accumulated amortization of \$8,6159 is included with Software on the SBITA Class activities table found in Note III.E.

51,490

On 07/01/2022, the City entered into a 30 month subscription for the use of software for public safety. An initial subscription liability was recorded in the amount of \$14,508. As of 06/30/23, the value of the subscription liability is \$8,985. The City is required to make monthly fixed payments of \$468. The subscription has an interest rate of 2.184%. The value of the right to use asset as of 06/30/2023 of \$14,508 with accumulated amortization of \$5,803 is included with Software on the SBITA Class activities table found in Note III.E.

8,985

On 07/01/2022, the City entered into a 46 month subscription for the use of software for general government. An initial subscription liability was recorded in the amount of \$534,945. As of 06/30/2023, the value of the subscription liability is \$359,869. The City is required to make annual fixed payments of \$186,098. The subscription has an interest rate of 2.275%. The value of the right to use asset as of 06/30/2023 of \$534,945 with accumulated amortization of \$136,970 is included with Software on the SBITA Class activities table found in Note III.E.

359,869

On 07/01/2022, the City entered into a 30 month subscription for the use of software for public safety. An initial subscription liability was recorded in the amount of \$73,059. As of 06/30/2023, the value of the subscription liability is \$36,585. The City is required to make annual fixed payments of \$37,325. The subscription has an interest rate of 2.024%. The value of the right to use asset as of 06/30/2023 of \$84,652 with accumulated amortization of \$32,874 is included with Software on the SBITA Class activities table found in Note III.E.

36,585

On 10/27/2022, the City entered into a 36 month subscription for the use of software for general government. An initial subscription liability was recorded in the amount of \$24,991. As of 06/30/23, the value of the subscription liability is \$16,394. The City is required to make annual fixed payments of \$8,597. The subscription has an interest rate of 3.238%. The value of the right to use asset as of 06/30/2023 of \$37,092 with accumulated amortization of \$8,380 is included with Software on the SBITA Class activities table found in Note III.E.

16,394

On 10/01/2022, the City entered into a 24 month subscription for the use of software for general government. An initial subscription liability was recorded in the amount of \$2,268. As of 06/30/23, the value of the subscription liability is \$1,116. The City is required to make annual fixed payments of \$1,152. The subscription has an interest rate of 3.207%. The value of the right to use asset as of 06/30/2023 of \$2,268 with accumulated amortization of \$850 is included with Software on the SBITA Class activities table found in Note III.E.

1,116

On 08/26/2022, the City entered into a 24 month subscription for the use of software for general government. An initial subscription liability was recorded in the amount of \$108,642. As of 06/30/23, the value of the subscription liability is \$61,698. The City is required to make annual fixed payments of \$46,673. The subscription has an interest rate of 1.71%. The value of the right to use asset as of 06/30/2023 of \$168,386 with accumulated amortization of \$71,330 is included with Software on the SBITA Class activities table found in Note III.E.

61,698

Total SBITA obligations payable

\$ 549,619

Current portion

\$ 307,749

Noncurrent portion

241,870

Total SBITA obligations payable

\$ 549,619

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Business-type Activities: As of June 30, 2023, the long-term liabilities payable from business-type activities consisted of the following:

Revenue Bonds Payable

Series 2014A Revenue Bonds dated August 14, 2014, original issue amount of \$61,830,000, secured by utility revenues, interest rates range from 3% to 5%, semiannual interest and annual principal installments commencing October 1, 2014 through October 1, 2042	\$ 53,280,000
Plus: unamortized debt premium	4,509,389
Total revenue bonds payable	<u>\$ 57,789,389</u>
Current portion	\$ 1,899,604
Noncurrent portion	55,889,785
Total revenue bonds payable	<u>\$ 57,789,389</u>

Notes Payable

2005 Oklahoma Water Resources Board (OWRB) Fixed Rate Note Payable dated June 29, 2005, original amount of \$7,620,000, secured by utility revenues, 2.6% interest plus an administrative fee of 0.5%, semiannual installments of principal and interest commencing September 15, 2005 through March 15, 2025	\$ 983,367
2009 OWRB DWSRF Note Payable dated November 24, 2009, original amount of \$11,645,000, \$2,000,000 in principal forgiveness from American Recovery and Reinvestment Act grant funds, secured by utility revenues, 2.84% interest plus an administrative fee of 0.5%, semiannual principal installments commencing March 15, 2013 through September 15, 2032	5,043,775
2009 OWRB CWSRF Note Payable dated November 24, 2009, original amount of \$1,875,000, \$578,999 in principal forgiveness from American Recovery and Reinvestment Act grant funds, secured by utility revenues, 2.34% interest plus an administrative fee of 0.5%, semiannual principal installments commencing March 15, 2011 through September 15, 2030	543,462
2016 OWRB SRF Note Payable dated June 27, 2016, not to exceed \$29,900,000, secured by utility revenues, 1.82% interest plus an administrative fee of 0.5%, semiannual principal installments commence the earlier of March 15, 2017 or construction completion. Construction is ongoing.	23,127,730
2017 OWRB SRF Note Payable dated September 22, 2017, not to exceed \$12,600,000, secured by utility revenues, 2.18% interest plus an administrative fee of 0.5%, semiannual principal installments commence the earlier of March 15, 2019 or construction completion. Construction is ongoing.	5,689,187
2023 OWRB SRF Note Payable dated January 10, 2023, not to exceed \$10,500,000, secured by utility revenues, 2.43% interest plus an administrative fee of 0.5%, semiannual principal installments commence earlier of September 15, 2024 or construction completion. Construction is ongoing.	4,824,911
United States Army Corps of Engineers Note dated September 26, 1980, original amount of \$1,530,403, 3.222% interest, annual interest and principal installments commencing August 27, 1984 through August 27, 2034	591,465
Total notes payable	<u>\$ 40,803,897</u>
Current portion	\$ 2,532,023
Noncurrent portion	38,271,874
Total notes payable	<u>\$ 40,803,897</u>

Direct Obligations – Notes Payable:

Borrowings have been advanced pursuant to a credit agreement with Bank of America, N.A. that provides for the purchase of equipment. Total borrowings are limited to \$16.8 million with a fixed interest rate determined at the time of funding. Total borrowings under this credit agreement at June 30, 2023 amounted to \$16.8 million. The collateral for this debt are the equipment assets purchased. Default provisions include 1) declaring all note payments immediately due and payable; 2) take possession of the collateralized equipment, sell or lease such equipment, require SUA to pay difference, if any, between the note payments and proceeds of sale or new note; and 3) any action of law necessary to enforce creditor's rights.

Direct Obligations - Notes Payable

\$2,002,000 note payable with Bank of America for equipment, fixed interest rate of 1.1555%, monthly installments commencing July 15, 2021 through June 15, 2026	\$ 1,215,046
\$304,500 note payable with Bank of America for equipment, fixed interest rate of 1.1915%, monthly installments commencing July 30, 2021 through July 30, 2026	189,913
\$1,120,000 note payable with Bank of America for equipment, fixed interest rate of 4.2035%, monthly installments commencing January 13, 2023 through December 13, 2027	1,035,378
\$694,482 note payable with Bank of America for equipment, fixed interest rate of 4.4885%, monthly installments commencing March 3, 2023 through February 3, 2028	663,328
\$224,000 note payable with Bank of America for equipment, fixed interest rate of 4.0535%, monthly installments commencing April 24, 2023 through March 24, 2028	217,240
 \$7,000,000 Stillwater Economic Development Authority note payable dated July 28, 2022 to Great Plains National Bank, interest rate of 3%, proceeds were used to assist local industry for economic development purposes; one payment of principal and interest is due July 28, 2023. However, the loan was refinanced in July 2023 and the total principal balance will now be due in July 2028 (See Note XIII - Subsequent events for more details); collateralized with a certificate of deposit with an original balance of \$7,000,000; upon default, the lender may declare the entire unpaid principal balance and all accrued unpaid interest immediately due or right of setoff of the collateral.	 7,000,000
 Total direct obligations - notes payable	 <u>\$ 10,320,905</u>
Current portion	\$ 840,103
Noncurrent portion	9,480,802
Total direct obligations - notes payable	<u>\$ 10,320,905</u>

Accrued Compensated Absences

Current portion	\$ 209,154
Noncurrent portion	893,266
Total accrued compensated absences	<u>\$ 1,102,420</u>

Deposits Subject to Refund

Current portion	\$ 879,611
Noncurrent portion	597,017
Total deposits subject to refund	<u>\$ 1,476,628</u>

Refundable Grant Obligations:

Current portion	\$ 203,853
Noncurrent portion	-
Total refundable grant obligations	<u>\$ 203,853</u>

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Lease Obligations Payable

SUA Copier and printer leases - dated from July 1, 2021 thru October 31, 2026 with terms from 19 - 56 months. An initial liability was recorded in the amount of \$28,697. Monthly payments between \$80 and \$199 are made at interest rates between 0.514% to 3.269%. The value of the right to use assets as of June 30, 2023 was \$23,100 with accumulated amortization of \$8,457. This is included with Equipment within the Lease Assets class shown above

\$ 14,791

Total lease obligations payable

\$ 14,791

Current portion

\$ 5,448

Noncurrent portion

9,343

Total lease obligations payable

\$ 14,791

Subscription based IT (SBITA) Obligations Payable - Direct Borrowing

On 07/01/2022, the SUA entered into a 24 month subscription for the use of software for the electric department. An initial subscription liability was recorded in the amount of \$60,686. As of 06/30/23, the subscription liability is \$30,085. The SUA is required to make annual fixed payments of \$30,600. The subscription has an interest rate of 1.71%. The value of the right to use asset as of 06/30/2023 of \$66,686 with accumulated amortization of \$33,343 is included with Software on the SBITA Class activities table found in Note III.E.

\$ 30,085

On 08/29/2022, the SUA entered into a 36 month subscription for the use of software for the water department. An initial subscription liability was recorded in the amount of \$23,779. As of 06/30/23, the value of the subscription liability is \$15,681. The SUA is required to make annual fixed payments of \$8,098. The subscription has an interest rate of 2.184%. The value of the right to use asset as of 06/30/2023 of \$23,779 with accumulated amortization of \$6,649 is included with Software on the SBITA Class activities table found in Note III.E.

15,681

Total SBITA obligations payable

\$ 45,766

Current portion

\$ 37,841

Noncurrent portion

7,925

Total SBITA obligations payable

\$ 45,766

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2. Component Unit: As of June 30, 2023, the long-term debt of the component unit, Stillwater Medical Center Authority, consisted of the following:

Revenue Bond Payable:

SMC 2021 Commerce: \$26,041,096 Stillwater Medical Center Authority dated April 15, 2021 with an interest rate of 2.20%. The revenue bond is payable in monthly principal and interest installments through April 13, 2028. The SMC 2021 Commerce Revenue Bond is collateralized by the gross revenues of the Authority. The SMC 2021 Commerce Revenue Bond was issued to refinance Series 2019A, Series, 2019C, and Series 2019D Supplemental Bond Indentures.

\$ 23,147,641

Total Revenue Bonds Payable

\$ 23,147,641

Current portion

\$ 1,736,037

Noncurrent portion

21,411,604

Total Revenue Bonds Payable

\$ 23,147,641

Notes Payable:

SMC 2020 Bank of America (BOA): \$10,000,000 Stillwater Medical Center Authority dated June 30, 2020 with an interest rate of 1.48%. The note is payable in monthly principal and interest payments through June 30, 2025. The SMC 2020 BOA Note is collateralized by the gross revenues of the Authority and the assets held by the trustee.

\$ 5,260,167

SMC 2021 Bank of America (BOA): \$4,000,000 Stillwater Medical Center Authority dated June 25, 2021 with an interest rate of 1.70%. Principal and interest are payable in monthly installments of \$69,648 through June 25, 2025. The SMC 2021 BOA is collateralized by the gross revenues of the Authority and the assets held by the trustee.

2,902,208

SMC 2022 Simmons: \$8,000,000 Stillwater Medical Center Authority dated March 16, 2022 with an interest rate of 2.50%. The note is payable in monthly installments of \$53,343 through June 16, 2029. The SMC 2022 Simmons Note is collateralized by the gross revenues of the Authority.

7,662,064

SMC 2022 Commerce: \$40,000,000 Stillwater Medical Center Authority dated February 25, 2022 with an interest rate of 2.80%. The SMC 2022 Commerce Note is payable in yearly installments through February 25, 2037. The SMC 2022 Commerce Note is collateralized by the gross revenues of the Authority.

38,000,000

SMC Equipment: During 2018 SMC Equipment entered into two promissory notes payable to MMOK Sub VII. These notes financed the acquisition of certain major equipment, which is to be leased back to the Authority upon acquisition. The notes are collateralized by all of the assets of SMC Equipment. These notes payable were dated August 3, 2018 with an interest rate of 1.67%. Interest is payable in quarterly installments until September 1, 2025. Commencing on December 1, 2025, SMC Equipment will pay the principal balance of the loans as of the maturity date. SMC Equipment is not permitted to prepay any portion of the principal of the loans until September 25, 2025. Concurrently, the Hospital loaned \$10,758,400 to Stillwater NMTC, LLC. This note receivable is included with other assets on the accompanying Statement of Net Position. The note receivable is dated August 3, 2018, with an interest rate of 1.0%, and will mature August 3, 2025. This note receivable is payable in quarterly interest installments through September 1, 2025. At the end of the seven-year term, a put/call agreement may be exercised whereby Simmons NMTC Holding, LLC's interest in Stillwater NMTC, LLC is sold to the Hospital under terms defined in the put/call agreement.

10,236,408

SMC Development: During 2019 SMC Development entered into two promissory notes payable to REI Subsidiary CDE 19, LLC with the principal balances of \$21,189,000 and \$8,811,000, combined in the long-term debt schedule above. These notes financed the acquisition of certain building improvements, which are to be leased back to the Authority upon acquisition. These notes are collateralized by all of the assets of SMC Development. These notes were dated December 19, 2019 with an interest rate of 1.21%. Interest is payable in quarterly installments through December 19, 2026. Additionally, a principal payment amount of \$300,000 is due on December 19, 2026, related to the \$8,811,000 note payable. Commencing on March 5, 2027, SMC Development will pay equal installments of principal and interest until the maturity date of the notes payable. SMC Development is not permitted to prepay any portion of the principal of the notes until after October 2026. Concurrently, the Hospital loaned \$21,189,000 to BF SMC Investment Fund, LLC. This note receivable is included with other assets on the accompanying Statement of Net Position. The note receivable is dated December 19, 2019, with an interest rate of 1.40%, and will mature December 19, 2026. This note receivable is payable in quarterly interest installments through September 16, 2026. At the end of the seven-year term, a put/call agreement may be exercised whereby BancFirst's interest in BF SMC Investment Fund, LLC is sold to the Hospital under terms defined in the put/call agreement.

15,837,138

Total Notes Payable

\$ 79,897,985

Current portion

\$ 5,924,515

Noncurrent portion

73,973,470

Total Notes Payable

\$ 79,897,985

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Financed Lease asset:

Dell Financial Services WMWare: financed lease obligation commencing on January 15, 2029. Principal is payable in yearly installments of \$459,238 through January 15, 2023, collateralized by the financed equipment.

\$ 459,238

Right-to-Use Lease Obligations:

Dell Financial Services AMD Servers: 3.99% right-to-use lease obligation commencing on February 1, 2021. Principal and interest is payable in yearly installments of \$81,542 through January 6, 2026, collateralized by the leased equipment.

156,476

Dell Financial Services Big Switch Networking: right-to-use lease obligation commencing on January 15, 2020. Principal is payable in yearly installments of \$203,173 through January 15, 2025, collateralized by the leased equipment.

406,346

Winthrop Resources Corp IT Equipment: 1.62% right-to-use lease obligation commencing on December 1, 2019. Principal and interest is payable in monthly installments of \$57,104 through November 1, 2023, collateralized by the leased equipment.

628,144

Total Right-to-Use Lease Obligations

\$ 1,190,966

Current portion

\$ 919,055

Noncurrent portion

271,911

Total Right-to-Use Lease Obligations

\$ 1,190,966

J. Applicability of Federal Arbitrage Regulations

Certain debt issuances of the City and SUA issued after the Tax Reform Act of 1986 are subject to the federal arbitrage regulations. The arbitrage rebate regulations require that all earnings from the investment of gross proceeds of an issue in excess of the amount that could have been earned had the yield on the investment been equal to the yield on the bonds be remitted to the federal government. These carry strict penalties for noncompliance including taxability of interest retroactive to the date of the issue. The City's management believes it is in compliance with these rules and regulations.

K. Changes in Long-Term Liabilities

Changes in the long-term liabilities for the year ended June 30, 2023 are summarized below:

	Restated Balance at			Balance at June	Amounts Due
	June 30, 2022	Additions	Reductions	30, 2023	Within One
					Year
PRIMARY GOVERNMENT:					
<u>Governmental Activities</u>					
General obligations bonds, net	\$ 9,351,254	\$ -	\$ 17,666	\$ 9,333,588	\$ 487,618
Notes payable-direct borrowing	-	6,397,875	1,230,881	5,166,994	1,254,760
Refundable grant obligations-direct borrowing	8,333	-	8,333	-	-
Lease obligations - direct borrowing	63,254	31,766	35,675	59,345	32,912
Subscription based IT obligations - direct borrowing	710,534	200,516	361,431	549,619	307,749
Accrued compensated absences	3,028,826	841,031	546,180	3,323,677	546,180
Total governmental activities	\$ 13,162,201	\$ 7,471,188	\$ 2,200,166	\$ 18,433,223	\$ 2,629,219
<u>Business-type Activities</u>					
Notes payable	\$ 37,452,467	\$ 6,979,849	\$ 3,628,419	\$ 40,803,897	\$ 2,532,023
Revenue bonds payable, net	59,613,352	-	1,823,963	57,789,389	1,899,604
Notes payable-direct borrowing	2,682,795	9,038,482	1,400,372	10,320,905	840,103
Refundable grant obligations-direct borrowing	199,194	419,291	414,632	203,853	203,853
Lease obligations - direct borrowing	21,724	7,006	13,939	14,791	5,448
Subscription based IT obligations-direct borrowing	-	84,465	38,699	45,766	37,841
Accrued compensated absences	1,057,497	254,077	209,153	1,102,421	209,154
Deposits subject to refund	1,446,891	915,715	885,978	1,476,628	879,611
Total business-type activities	\$ 102,473,920	\$ 17,698,885	\$ 8,415,155	\$ 111,757,650	\$ 6,607,637
COMPONENT UNIT:					
<u>Stillwater Medical Center Authority</u>					
Revenue bonds	\$ 24,739,041	\$ -	\$ 1,591,400	\$ 23,147,641	\$ 1,736,073
Notes payable	31,279,874	60,020,946	11,402,835	79,897,985	5,924,515
Financed lease asset	918,476	-	459,238	459,238	459,238
Lease obligations	2,152,293	-	961,327	1,190,966	919,055
Total component unit	\$ 59,089,684	\$ 60,020,946	\$ 14,414,800	\$ 104,695,830	\$ 9,038,881

* The change in the balance reported at December 31, 2021 for long-term debt is due to eliminating entries posted to eliminate inter-company activity. These reclassifications had no effect on the Hospital's previously reported net position as of December 31, 2021.

For governmental activities, compensated absences are generally liquidated by the general fund.

L. Maturities of Long-term Debt

The debt service maturities for long-term indebtedness in the coming years are as follows:

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PRIMARY GOVERNMENT:
Governmental Activities

Year ending June 30,	General Obligation Bonds		Direct Borrowings - Notes Payable		Future Minimum Payments for Lease Obligations		Future Minimum Payments for SBITA Obligations	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 470,000	\$ 411,700	\$ 1,254,760	\$ 100,240	\$ 32,912	\$ 923	\$ 307,749	\$ 12,681
2025	470,000	388,200	1,279,103	75,897	11,315	567	214,610	5,892
2026	470,000	364,700	1,303,917	51,083	10,125	299	13,234	901
2027	470,000	341,200	1,329,214	25,786	4,415	72	14,026	464
2028	470,000	317,700	-	-	578	2	-	-
2029 - 2033	2,350,000	1,236,000	-	-	-	-	-	-
2034 - 2038	2,350,000	676,700	-	-	-	-	-	-
2039 - 2043	1,950,000	199,200	-	-	-	-	-	-
2039 - 2043	-	-	-	-	-	-	-	-
Total	\$ 9,000,000	\$ 3,935,400	\$ 5,166,994	\$ 253,006	\$ 59,345	\$ 1,863	\$ 549,619	\$ 19,938

Business-type Activities:

Year ending June 30,	Revenue Bonds Payable		Notes Payable		Direct Borrowings - Notes Payable		Lease Payments for Lease Obligations		Future Minimum Payments for SBITA Obligations	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 1,665,000	\$ 2,435,300	\$ 2,532,023	\$ 945,374	\$ 840,103	\$ 200,062	\$ 5,448	\$ 240	\$ 37,841	\$ 857
2025	1,735,000	2,358,625	2,871,340	913,691	862,037	66,642	5,541	146	7,925	173
2026	1,820,000	2,269,750	2,398,717	850,414	884,757	43,921	3,169	59	-	-
2027	1,910,000	2,176,500	2,419,710	788,393	436,017	22,859	633	4	-	-
2028	2,005,000	2,098,675	2,441,112	726,009	7,297,991	4,918	-	-	-	-
2029 - 2033	11,400,000	9,007,675	11,400,987	2,633,970	-	-	-	-	-	-
2034 - 2038	14,440,000	5,877,750	8,170,691	1,537,925	-	-	-	-	-	-
2039 - 2043	18,305,000	1,963,475	5,374,908	698,739	-	-	-	-	-	-
2044 - 2048	-	-	3,194,409	137,992	-	-	-	-	-	-
Total	\$ 53,280,000	\$ 28,187,750	\$ 40,803,897	\$ 9,232,507	\$ 10,320,905	\$ 338,402	\$ 14,791	\$ 449	\$ 45,766	\$ 1,030

COMPONENT UNIT:

Stillwater Medical Center Authority

Year ending December 31,	Long-term Debt		Lease Obligation Payable	
	Principal	Interest	Principal	Interest
2023	\$ 7,660,588	\$ 1,837,543	\$ 1,378,293	\$ 13,122
2024	7,887,828	1,671,940	205,285	4,852
2025	6,734,876	1,498,838	66,626	1,735
2026	5,678,259	1,353,067	-	-
2027	5,227,322	1,223,506	-	-
2028-2032	51,291,507	4,046,034	-	-
2033-2037	13,664,344	1,029,951	-	-
2038-2042	2,056,822	232,548	-	-
2043-2047	2,006,873	114,657	-	-
2048-2049	837,207	11,359	-	-
Total	\$ 103,045,626	\$ 13,019,443	\$ 1,650,204	\$ 19,709

M. Installment Loan Receivable

The Stillwater Economic Development Authority entered into a redevelopment agreement with USA Rare Earth Magnets, LLC and USA Rare Earth Real Estate, LLC (hereafter Redeveloper) to finance \$7,000,000 of Development Capital Assistance to the Redeveloper as of April 3, 2023, to be used for provision of real property improvements purchased and installed for the operation of the Redevelopment. During the initial five-year period during which the Redeveloper claims a manufacturing ad valorem tax exemption on the redevelopment, 90% of the portion of the increment generated by the assessed real and personal property values in Tax Increment District #5 in excess of an assessed valuation of \$1,128,600, by payments received from the State Ad Valorem Reimbursement Fund will be applied by the Authority toward repayment of the Development Capital Assistance. The remaining balance of incremental revenues generated by the Redevelopment and the ad valorem tax payments paid by the Redeveloper, if any, shall be used by SEDA to provide financial support to the Stillwater Public Schools and to pay authorized project costs set forth in the 2022 Amended Project Plan, other than assistance in development financing. Upon expiration of the initial five-year period during which the Redeveloper claims a manufacturing ad valorem tax exemption on the Redevelopment, Redeveloper shall thereafter be obligated to pay to SEDA the then remaining balance, if any, of the Development Capital assistance plus such interest that is incurred by SEDA. Interest shall be the same interest reflected in the loan commitment signed by SEDA to borrow the \$7 million Development Capital Assistance obtained from Great Plains Bank, but shall not exceed 6% per annum. The remaining balance, if any, of the Development Capital Assistance payable to SEDA shall be amortized equally over the subsequent five-year period immediately following expiration of the initial 5-year manufacturing ad valorem tax exemption period claimed by Redeveloper. Accordingly, the property shall be subject to a minimum annual payment obligation in the amount calculated to pay the remaining balance of the Development Capital Assistance plus interest, in full, in equal annual installments, within five years

(Minimum Annual Payment), which Minimum Annual Payment shall continue in effect for each year thereafter until such time as the Development Capital Assistance and interest thereon is paid in full.

The Minimum Annual Payment obligation during the subsequent five-year period shall be paid annually on or before December 31 and shall be deemed delinquent and in default if not paid in full each year on or before the December 31 payment deadline.

The owner of the property shall, in addition to paying the assessed ad valorem real and personal property taxes on the property, also make a payment in lieu of taxes in the amount of the Minimum Annual Payment referenced above.

The Minimum Annual Payment obligations of the property are secured by a continuing tax lien on the property in favor of Payne County, Oklahoma, SEDA, and the apportionment fund of Increment District No. 5, City of Stillwater, and shall arise annually at the same time, in the same manner, having the same priority, and subject to the same enforcement and remedies as liens to secure the annual payments of other ad valorem taxes.

If after completion of the Redevelopment and thereafter an Employment Certification reflects that the Redeveloper has not substantially met an agreed upon Net New Total Annual Payroll for each Phase, and for any year thereafter during the minimum operation period, the amount of benefit payable to Redeveloper will be decreased proportionately. The minimum operation period is the duration of the related Increment District.

Agreed Upon Net New Total Annual Payroll for each Phase (exclusive of benefits)		
Phase	Net New Total Annual Payroll	Effective Time Period
I	\$2,548,005	Commencing with completion of Phase I and continuing through completion of Phase II
II	\$4,051,490	Commencing with completion of Phase II and continuing through completion of Phase III
III	\$6,773,446	Commencing with completion of Phase III and continuing during the Minimum Operation Period

IV. EMPLOYEE PENSION AND OTHER BENEFIT PLANS

A. Non-uniformed Employees

- 1. Defined Contribution Plan:** All full-time, non-uniformed City employees are provided pension benefits through a defined contribution plan created in accordance with Internal Revenue Code Section 401(a). The employee begins participation on the date of employment. Employees are required to contribute a minimum of 3% of their salary with an optional maximum of up to 100% of their salary, subject to Internal Revenue Service limitations. The City's contribution is determined by the city council each year, and was 6% of employee salaries for fiscal year 2023. The City's contribution for each employee begins vesting after 1 year and is fully vested after 5 years. If an employee terminates before becoming fully vested, the employer's contributions that are forfeited may be used to reduce the City's current-period contributions requirement.

Salary deferred under the plan is not available to employees until termination, death, retirement, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with these amounts, and all income attributable to these amounts remain the property of the City without being restricted to the provisions of benefits under the plan until such amounts are paid or made available to the employees, subject only to the claims of the City's general creditors.

The plan is administered by the Oklahoma Municipal Retirement Fund. Neither the Oklahoma Municipal Retirement Fund nor the City have a liability for losses under the plan, but have the duty of due care that would be required of an ordinary prudent investor.

The total contribution, net of forfeitures, for the year ended June 30, 2023, was \$2,465,425 which consisted of \$1,237,833 (net of \$104,546 in forfeitures) from the City and \$1,227,592 from employees.

The Hospital contributes to a defined contribution pension plan covering substantially all employees. Pension expense is recorded for the amount of the Hospital's required contributions, determined in accordance with the terms of the plan. The plan is administered by the Hospital's Board of Trustees. The plan provides retirement and death benefits to plan members and their beneficiaries. Benefit provisions are contained in the plan document and were established and can be amended by action of the Hospital's governing body. Contribution rates for plan members and the Hospital, expressed as a percentage of covered payroll, were 2% and 4%, respectively, for 2022. Contributions actually made by plan members and the Hospital aggregated approximately \$2,696,000 and \$5,392,000, respectively, during 2022.

2. **Defined Contribution Plan – City Manager Plan:** The City provides a defined contribution plan available to any person who is in the position of City Manager. Employees are eligible on the employee's employment commencement date. The City has elected the variable funding option. The City intends to make a contribution to the Plan for the benefit of the participants on a monthly basis. The contribution may be varied from year to year by the City. The City's contributions for each employee (and interest allocated to the employee's account) are vested at 100% immediately upon the participation date. Benefits depend solely on amounts contributed to the plan plus investment earnings. The authority to establish and amend the provisions of the plan rests with the city council. For the year ended June 30, 2023 the City contributed 6% to the plan and the enrolled employee contributed 3% to the plan. The total contributions for the year ended June 30, 2023 was \$14,402 which consisted of \$9,601 from the City and \$4,801 from employee.

B. Uniformed Employees

Oklahoma Police and Firefighter's Pension and Retirement Systems: The City of Stillwater, as the employer, participates in two statewide, cost-sharing, multiple employer defined benefit pension plans on behalf of the police officers and firefighters. The systems are funded by contributions from participants, employers, insurance premium taxes, and state appropriations, as necessary. The following is a summary of eligibility factors, contribution methods, and benefit provisions:

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	Oklahoma Police Pension and Retirement System	Oklahoma Firefighter's Pension and Retirement System
Obtaining separately issued financial statements	Police Pension and Retirement 1001 N.W. 63rd St., Suite 305 Oklahoma City, OK 73116-7335	Firefighter's Pension & Retirement 6601 Broadway Extension, Ste 100 Oklahoma City, OK 73116
Authority establishing contribution obligations and benefits	State statute	State statute
Eligibility to participate	All full-time officers, employed by a participating municipality, not less than 21 years of age or more than 45 years of age when hired	All full-time or voluntary firefighters of a participating municipality hired before age 45
Employee's required contribution rate (percent of covered payroll)	8%	9%
City's required contribution rate (percent of covered payroll)	13%	14%
State obligation	State appropriation to fund the unfunded actuarial accrued liability	State appropriation to fund the unfunded actuarial accrued liability
Periods required to vest	10 years	10 years
Eligibility and benefits for distribution (full-time)	20 years credited service, 2.5% of final average salary multiplied by the years of credited service with a maximum of 30 years considered; reduced benefits if vested at or after age 50 or after 10 but before 20 years of credited service	20 years credited service for members hired before November 1, 2013, 22 years of credited service and 50 years old for members hired on or after November 1, 2013; 50% of final average compensation; benefits continue to accrue for service up to 30 years at the rate of 2.5% per year of service; no benefits are extended for early retirement
Deferred retirement option	Yes. 20 years credited service with additional option to participate in deferred compensation plan (Louisiana Plan)	Yes. 20 years credited service with continued service for a maximum of 30 years
Provisions for:		
Cost of living adjustments (normal retirement)	Yes	Yes
Death (duty, non-duty, post-retirement)	Yes	Yes
Disability (duty, non-duty)	Yes	Yes
Cost of living allowances	Yes	Yes

Contributions required by state statute:

Fiscal Year	Oklahoma Police Pension & Retirement System		Oklahoma Firefighter's Pension & Retirement System	
	City's Required Contribution	Percent Contributed	City's Required Contribution	Percent Contributed
2023	\$ 948,721	100%	\$ 870,235	100%
2022	938,695	100%	854,391	100%
2021	843,322	100%	778,175	100%
2020	842,890	100%	778,342	100%
2019	795,457	100%	733,622	100%

Pension Liability (Asset), Expense, and Deferred Inflows and Outflows of Resources: At June 30, 2023, the City reported an asset of \$1,616,064 for its proportionate share of the collective net pension asset of the Oklahoma Police Pension and Retirement System and a liability of \$24,109,773 for its proportionate share of the collective net pension liability of the Oklahoma Firefighter's Pension and Retirement System. For both cost-sharing plans of the City, the net pension asset/liability was measured as of June 30, 2022 using an actuarial valuation to calculate the total pension liability as of that date. The City's proportion of the net pension asset/liability represents the City's actual cash basis contributions for the fiscal year divided by the total of all employer cash basis contributions for the fiscal year. The City's proportion of the Police Pension

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plan increased from 1.919% to 2.015% during the fiscal year and resulted in a deferred inflow of \$99,672. The City's proportion of the Fire Pension plan increased from 1.728% to 1.844% during the fiscal year and resulted in a deferred outflow of \$870,325.

For the year ended June 30, 2023, the City recognized pension expense of \$364,228 for the police pension plan and \$3,503,779 for the firefighter's pension plan. The City reported deferred outflows of resources and deferred inflows of resources related to the cost-sharing pension plans due to the following factors:

	Oklahoma Police Pension & Retirement System		Oklahoma Firefighter's Pension & Retirement System	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual plan experience	\$ 792,699	\$ 176,031	\$ 3,095,046	\$ 121,712
Change in assumptions	56,263	-	-	153,720
Net difference between projected and actual earnings on pension plan investments	1,576,950	-	2,801,815	-
Effect of City's proportion of plan	4,452	130,058	1,359,977	684,567
City contributions made subsequent to the measurement date	948,721	-	870,235	-
Total	\$ 3,379,085	\$ 306,089	\$ 8,127,073	\$ 959,999

Deferred outflows resulting from City contributions to the plans subsequent to the measurement date will be recognized as a reduction of pension expense in the fiscal year ending June 30, 2024. Other deferred inflows and deferred outflows related to pensions will be recognized in pension expense as shown in the following chart:

Fiscal Year	Oklahoma Police Pension & Retirement System	Oklahoma Firefighter's Pension & Retirement System
2024	\$ 476,976	\$ 1,700,003
2025	102,771	1,419,472
2026	(458,677)	495,251
2027	1,916,508	2,682,113
2028	86,697	-
	\$ 2,124,275	\$ 6,296,839

Actuarial Assumptions: The actuarial valuation that provided the total pension liability as of June 30, 2022 used the following assumptions:

Assumption	Oklahoma Police Pension & Retirement System	Oklahoma Firefighter's Pension & Retirement System
Inflation	2.75%	2.75%
Salary increases*	3.5%-12.0%	2.75%-10.5%
Investment rate of return	7.5%	7.5%

*Based on years of service; includes inflation

For the police pension plan, mortality rates use the RP-2000 Blue Collar Healthy Combined mortality tables with adjustments for mortality improvements based on the Society of Actuaries' table AA based on the beneficiary's year of birth. For the fire pension plan, mortality rates use the Pub-2010 Public Safety Table with generational mortality improvement using MP-2018.

The actuarial assumptions used for the police pension plan's June 30, 2022 valuation was based on actuarial experience studies for a 5 year period of July 1, 2012, to June 30, 2017. The actuarial assumptions used for

the fire pension plan's June 30, 2022 valuation were based on actuarial experience studies for a 5 year period of July 1, 2013 through June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022, are summarized in the following table:

	Oklahoma Police Pension & Retirement System	Oklahoma Firefighter's Pension & Retirement System
Asset Class	Long-term Expected Real Rate of Return	Long-term Expected Real Rate of Return
Fixed income	3.34%	3.62%
Domestic equity	4.69%	5.66%
International equity	8.34%	8.34%
Real estate	7.64%	7.64%
Private equity	9.66%	0.00%
Other assets	0.00%	5.08%

Discount Rate: For both cost sharing plans the discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rates assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 14% of the insurance premium for the Police plan. For the Firefighter plan, prior to July 1, 2021, the Plan was allocated 36% of the Statewide insurance premium tax. The State has passed legislation that changes the allocation percentage as follows:

25.2% effective September 1, 2020

36.0% effective July 1, 2021

37.8% effective July 1, 2022

36.0% effective July 1, 2027

Based on these assumptions, both of the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of Net Pension Liability (Asset) to Changes in the Discount Rate: The following presents the net pension liability (asset) of the City, calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease to 6.5%	Current Discount Rate of 7.5%	1% Increase Rate of 8.5%
City's share of police plan net pension liability (asset)	\$ 4,682,216	\$ (1,616,064)	\$ (6,939,651)
City's share of fire plan net pension liability	31,067,302	24,109,773	18,290,140

Non-employer Contributing Entity: For the City's police and firefighters pension plans, the State of Oklahoma is considered to be a non-employer contributing entity. The State contributed 14% of the insurance premium tax collected through its taxing authority to the police pension plan and 36% of the insurance premium tax collected to the firefighter's pension plan during the measurement period ended

June 30, 2022. The City is required to recognize revenue for its share of the support provided by the State by multiplying the State's total contribution to each pension plan by the City's calculated proportionate share of the collective net pension liability or asset for each pension plan. For the year ended June 30, 2023, the City recorded revenues of \$803,034 for the police pension plan and \$1,888,651 for the firefighter's pension plan on an accrual basis at the government-wide level. On-behalf contributions by the state on a modified accrual basis at the fund level for the police pension plan was \$862,297 and for the fire pension plan was \$2,107,111. These are also reported as retirement expense on a modified accrual basis.

C. Aggregate Pension Information

	Oklahoma Police Pension & Retirement System	Oklahoma Firefighter's Pension & Retirement System	Total
Net pension liability	\$ -	\$ 24,109,773	\$ 24,109,773
Net pension asset	1,616,064	-	1,616,064
Deferred outflows of resources	3,379,085	8,127,073	11,506,158
Deferred inflows of resources	306,089	959,999	1,266,088
Pension expense	364,228	3,503,779	3,868,007

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description: The City sponsors and administers a self-funded, single-employer defined benefit plan providing postemployment healthcare benefits. All employees who retire from the City on or after attaining age 55 with at least 10 years of service are eligible to participate in the plan. Police and fire personnel are eligible based on the retirement requirements for their pension plans. The election to participate must be made at the time of separation from service. The City requires a monthly premium contribution from the retiree based on City-wide claim trends of the previous fiscal year. Upon payment of this premium, the City covers all medical expenses just as for active employees on a pay-as-you-go basis. Coverage is available until the first day of the month in which the retiree reaches Medicare eligibility age (currently 65). If the spouse of a retiree is covered at the time the retiree becomes ineligible for the plan at age 65, the spouse becomes COBRA-eligible until age 65 or for 36 months, whichever is less. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The plan does not issue a stand-alone report.

Funding Policy: The City funds healthcare benefits on a pay-as-you-go basis utilizing a third party administrator, Blue Cross Blue Shield of Oklahoma. Eligible employees are required to pay set premiums for a portion of the cost, with the City subsidizing the remaining costs. Contribution requirements of active employees are established and amended as needed by the city council. Premium rates for retirees and COBRA participants are set by City management upon recommendations provided by the third party administrator and the City's re-insurance agent. The required monthly contribution rates for plan members for fiscal year 2023 range from \$49 to \$412 for active employees, \$607 to \$2,245 for retired participants, and \$620 to \$2,290 for COBRA participants.

Employees Covered by Benefit Terms: At June 30, 2022, the following employees were covered by the benefit terms.

Active plan members	511
Inactive employees or beneficiaries currently receiving benefit payments	38
	<u>549</u>

Total OPEB Liability: The City's total OPEB liability of \$7,238,596 was measured as of June 30, 2022 and was determined by an actuarial valuation performed as of June 30, 2022.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

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Discount rate	4.09 percent based on the yield for 20-year municipal bonds on the measurement date (S&P Muni 20 GO index)
Pay increases	3.00 percent (the inflation component of pay increases used to determine the EAN actuarial liability and service cost of the OPEB plan)
Mortality	PubG-2010 for non-public safety; PubS-2010 for police and fire
Retirement rates	OkMRF 2022 experience study
Turnover	OkMRF 2022 experience study
Healthcare cost trend	Plan year dependent rates graded from 5.94% in 2022 to 3.94% in 2075. The same trend is applied to retiree contributions. Healthcare trend was developed using the Society of Actuaries Getzen healthcare economics model (2022).
Participation	50% of currently covered employees are assumed to elect retiree medical coverage if they meet eligibility requirements (50% for police and firefighters). The acceptance rate for spouses of covered retirees is assumed to be 62%.
Actuarial cost method	Entry age normal
Cost method application	Level percentage of pay
Asset valuation method	Market value

The discount rate used to value benefits was the municipal bond yield on the measurement data as specified by GASB Statement 75. Over the twelve-month measurement period ending June 30, 2022, the 20-year bond rates increased from 2.16% to 4.09%.

Changes in the Total OPEB Liability:

Balance at June 30, 2022	\$ 7,453,026
Changes for the year:	
Service cost	456,754
Interest	168,516
Changes of benefit terms	-
Differences between expected and actual experience	68,410
Change of assumptions	(691,863)
Expected net benefit payments	<u>(216,247)</u>
Net changes	<u>(214,430)</u>
Balance at June 30, 2023	<u>\$ 7,238,596</u>

The change of assumptions were related to: 1) change in the discount rate from the beginning of the measurement period to the end of the measurement period (an increase from 2.16% to 4.09% from June 30, 2021 to June 30, 2022); 2) Retiree contribution trend and healthcare trend for the next year was changed to reflect an increase of 30%.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

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	1% Decrease (3.09%)	Discount Rate (4.09%)	1% Increase (5.09%)
Total OPEB liability	\$ 7,953,471	\$ 7,238,596	\$ 6,602,833

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following represents the total OPEB liability of the City as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 4.94% Grading to 2.94%	Healthcare Cost Trend Rates 5.94% Grading to 3.94%	1% Increase 6.94% Grading to 4.97%
Total OPEB liability	\$ 6,525,096	\$ 7,238,596	\$ 8,082,273

OPEB Expense and Deferred Inflows of Resources Related to OPEB: For the year ended June 30, 2023, the City recognized OPEB expense of \$498,359. At June 30, 2023, the City reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 529,746	\$ (1,078,672)
Differences between expected and actual experience	150,245	(268,044)
Contributions subsequent to the measurement date	213,549	-
Total Deferrals	<u>\$ 893,540</u>	<u>\$ (1,346,716)</u>

The \$213,549 reported as deferred outflows of resources related to OPEB resulting from city contributions subsequent to the measurement date will be recognized as an increase/decrease of the total OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Amount
2024	\$ (126,911)
2025	(83,550)
2026	(51,464)
2027	(79,760)
2028	(103,535)
Thereafter	(221,505)
	<u>\$ (666,725)</u>

VI. RISK MANAGEMENT

As of June 30, 2023, claims outstanding against the City and its public authorities were \$1,388,909 and are accrued under the heading "Accrued Liabilities" in the accompanying financial statements. Liabilities were accrued for workers' compensation claims and employee health insurance claims. The City is self-insured for group medical, workers' compensation, and unemployment. The City has a reinsurance policy which limits the City's liability for major medical to \$150,000 per individual. The City purchases conventional insurance for excess losses for general liability and property damage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. The claims liability for health claims incurred but not reported is estimated by management using a five-month claims lag analysis. The claims liability for workers' compensation claims and judgments is estimated using information provided by a third party administrator based on their opinion of probable outcome of litigation. The balance of the claim liability is expected to be paid within the next year and is included in accrued liabilities on the statement of net position. All claims are paid from the consolidated cash account, funded by the General Fund. Changes in the balances of claims liabilities for the years ended June 30, 2023 and 2022 were as follows:

		Beginning Liability Balance		Current Year Claims & Changes in Estimate		Claims Payments		Ending Liability Balance
2023	\$	2,232,821	\$	8,150,648	\$	8,994,560	\$	1,388,909
2022		1,901,253		9,525,560		9,193,992		2,232,821

The Hospital is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; medical malpractice; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than those related to workers' compensation and employee health claims. Settled claims have not exceeded any commercial insurance coverage in any three preceding years.

The Hospital is self-insured for health claims of participating employees and dependents up to an annual aggregate amount of approximately \$300,000.

The Hospital is self-insured for risks related to workers' compensation claims up to \$550,000 per occurrence with an annual liability of \$1,000,000 in the aggregate. In connection with the self-insured workers' compensation policy, the Hospital had a \$300,000 certificate of deposit held in escrow at a local bank as of December 31, 2022. No draws were made on the certificate of deposit held in escrow through 2022.

A provision is accrued for self-insured employee health claims and workers' compensation claims, including other claims reported and claims incurred but not yet reported. The accruals are estimated based on consideration of prior claims experience, recently settled claims, frequency of claims, and other economic and social factors. It is reasonably possible that the estimates will change by a material amount in the near future.

Activity in the Hospital's accrued employee health and workers' compensation claims liability for years ended December 31, 2022 and 2021 is summarized as follows:

		Beginning Liability Balance		Current Year Claims & Changes in Estimate		Claims Payments		Ending Liability Balance
2022	\$	2,377,168	\$	13,576,196	\$	14,128,408	\$	1,824,956
2021	\$	4,487,698	\$	14,093,340	\$	16,203,870	\$	2,377,168

VII. CONTINGENT LIABILITIES, LITIGATION, AND COMMITMENTS

Under the terms of federal and state grants, periodic audits are required, and certain costs and revenues may be questioned as to how they have been reported to the grantor agency. Such audits could lead to reimbursement to the grantor agency. The City's management believes disallowances, if any, will be immaterial to the accompanying basic financial statements.

Various claims and lawsuits are pending against the City. In the opinion of management, some of these may result in monetary judgments against the City. The claims result from property damage and other claims seeking declaratory/injunctive relief. Although the outcome of these claims and lawsuits is not presently determinable, the amount of judgments could range from under \$25,000 to in excess of \$100,000. The City has not recorded any accrual for these claims.

In July 2006, SUA and Rural Water Corporation No. 3 entered into a purchase agreement in which the Authority agreed to consolidate the two water distribution systems. In September 2010, the Rural Water Advisory Board, the Rural Water Corporation No. 3 Board, and the SUA's Trustees approved amendment of the initial July 2006 purchase agreement. The amended agreement identifies specific improvements and upgrades to be made to the system and provides a timeline for completion. Many of the improvements have been completed or are being addressed as part of the Water 2040 Program funded by debt issuance with the Oklahoma Water Resources Board. All remaining improvements and upgrades are subject to funding availability.

Asset Retirement Obligation – The City has incurred certain asset retirement obligations related to the operation of its wastewater utility system. The estimated liability of the legally required closure costs for the wastewater utility system cannot be reasonably estimated as of June 30, 2023, since the specific legally required costs of retirement have not yet been identified.

VIII. REVENUES PLEDGED

Ad valorem revenue can only be collected to pay principal and interest on general obligation bonds or court assessed judgments. Levying of an ad valorem tax requires a vote of the citizens. The City has pledged future ad valorem taxes to repay the \$9,000,000 2022 General Obligation bonds used to provide financing for the relocation and construction of a new fire station building. The bonds of \$9,000,000 are due in payments commencing June 2024 through June 2042. The total principal and interest payable for the remainder of the life of these bonds is \$12,935,400. Ad valorem taxes received in the current year were \$586,080. Debt service payments of \$412,200 in the current fiscal year were 70.33% of the total ad valorem taxes received.

The SUA has pledged future sales tax revenues and future utility revenues, net of operating and maintenance expenses, to repay debt obligations. Proceeds from the debt issues financed electric construction projects, water and wastewater construction projects, and refinanced outstanding balances of notes to the OWRB. The debt obligations are payable from the one cent sales tax revenue dedicated to the Authority by City Ordinance No. 1835 and from net revenues derived from the existence and operation of the utility system. Pledged revenues are projected to produce 125 percent of the debt service requirements over the life of the debt. For the year ended June 30, 2023, sales tax revenues were \$9,979,678, and net revenues were \$31,075,893. The following is a summary of the debt issues included in this pledge of revenues as of June 30, 2023:

Debt Issue	Issue Amount	Issue Date	Maturity Date	Remaining Principal and Interest	Current Year Principal and Interest
2002 OWRB SRF Note	4,876,086	Dec 2002	Sept 2022	\$ -	\$ 122,214
2005 OWRB Fixed Rate Note	7,620,000	Jun 2005	Mar 2025	989,521	494,758
2009 OWRB DWSRF Note	11,645,000	Nov 2009	Sept 2032	5,516,631	654,719
2009 OWRB CWSRF Note	1,875,000	Nov 2009	Sept 2030	596,811	79,535
Series 2014A Revenue Bonds	61,830,000	Aug 2014	Oct 2042	81,467,750	4,098,350
2016 OWRB DWSRF Note	29,900,000	Jun 2016	Sept 2046	24,198,618	1,523,777
2017 OWRB DWSRF Note	12,600,000	Sept 2017	Sept 2048	6,760,075	580,912
2023 OWRB CWSRF Note	10,500,000	Jan 2023	Mar 2054	5,962,775	15,315

X. COMPONENT UNIT BUSINESS ACQUISITIONS AND ASSOCIATED DEFERRED OUTFLOW OF RESOURCES

The Hospital has acquired multiple service lines since 2009 for which the consideration provided exceeded the net position acquired as of the date of acquisition. These service lines were acquired as they were considered strategic additions to the services already provided by the Hospital. Details of the business acquisitions are below:

In 2009, the Hospital acquired Stillwater Surgery Center, LLC, which is being amortized over 15 years. Amortization expense is estimated to be approximately \$388,000 annually through 2024.

In 2016, the Hospital acquired assets and the oncology practice of Oklahoma Oncology and Hematology, Inc., and Oklahoma Cancer Specialists which is being amortized over ten years. Amortization expense is approximately \$300,000 annually through 2026.

In 2019, the Hospital acquired Pipeline Crossroads Clinic, which is being amortized over five years. Amortization expense is approximately \$603,000 annually through 2024.

The carrying basis and accumulated amortization of recognized deferred outflows of resources related to government acquisitions at December 31, 2022 were as follows:

Deferred outflows of resources	\$ 12,293,360
Accumulated amortization	(9,738,247)
	<u>\$ 2,555,113</u>

XI. COMPONENT UNIT INVESTMENTS IN JOINT VENTURES

The Hospital's investments in joint ventures relate to a 10% ownership in LifeCare Health Services, LLC; a 4% ownership in Tecumseh Health Reciprocal Risk Retention Group; a 9% ownership in Fresenius Medical Care-Stillwater, LLC; a 50% ownership in Bushwood, LLC; a 12% ownership in LifeCare Association Insurance Exchange; and a 1% ownership in Upper Midwest Consolidated Services Center, LLC.

Tecumseh Health Reciprocal Risk Retention Group (Tecumseh) provides insurance coverage. The Hospital paid approximately \$319,000 to purchase its professional liability (medical malpractice) and general liability insurance from Tecumseh during the year ended December 31, 2022. The Hospital's investment in Tecumseh was approximately \$1,180,000 at December 31, 2022.

LifeCare Health Services, LLC (LifeCare) is a joint venture between certain hospitals in Oklahoma organized to collaborate and share expenses and expertise to expand or enhance health care services in the communities served by each participating hospital in furtherance of their independent missions. The Hospital's investment in LifeCare was approximately \$1,147,000 as of December 31, 2022.

Effective August 15, 2018, the Hospital acquired a 50% equity interest in Bushwood, LLC (Bushwood) for \$6,285,000. Bushwood owns two buildings in Stillwater, Oklahoma, an ambulatory surgery center and a medical

office building, that are 100% leased by the Hospital. For the year ended December 31, 2022, the Hospital paid approximately \$1,059,000 in rent for the right to utilize the building space. The Hospital's investment in Bushwood was approximately \$6,858,000 at December 31, 2022. During the year ended December 31, 2022, the Hospital received a distribution of \$520,000 from Bushwood.

Fresenius Medical Care-Stillwater, LLC provides dialysis services to residents of Stillwater and the surrounding area. The Hospital's investment in Fresenius was approximately \$313,000 at December 31, 2022.

Upper Midwest Consolidated Services Center, LLC (UMCSC) is a health care supply purchasing and management organization. The Hospital's investment in UMCSC was approximately \$184,000 at December 31, 2022.

Lifecare Association Insurance Exchange (LAIE) is a joint venture between certain hospitals in Oklahoma, organized to collaborate and share expenses to create a captive insurance company for property insurance coverage. The Hospital's investment in LAIE was approximately \$937,000 as of December 31, 2022. Effective July 1, 2021, the Authority purchased its property insurance coverage from LAIE. For the year ended December 31, 2021, the Hospital paid approximately \$245,000 to LAIE for the coverage.

Complete financial statements of these joint venture entities may be obtained by contacting the Hospital's management.

XII. TAX ABATEMENTS

The Stillwater Economic Development Authority (SEDA) negotiates sales tax abatement agreements on an individual basis. The agreements result in an abatement of 50% of the City's unrestricted sales tax collected and remitted to the Oklahoma Tax Commission by the business for an agreed upon period of time or until total abatements equal an agreed upon dollar amount. For the fiscal year ended June 30, 2023, the SEDA abated sales tax totaling \$433,914 to 2 entities for the purposes described below:

Purpose	Percentage of Taxes Abated During the Fiscal Year	Amount of Taxes Abated During the Fiscal Year
Economic revitalization and new development within the boundaries of the Tax Increment Financing District #3	3.4%	\$14,622
Development of a retail center in undeveloped parts of the City	96.6%	\$419,292

In accordance with Title 68, Section 205 of the Oklahoma Statutes, individual sales tax data has been omitted.

XIII. SUBSEQUENT EVENTS

Primary Government:

The Stillwater Economic Development Authority extended the note payable with Great Plains National Bank for \$7,000,000 on July 25, 2023 with a new maturity date of July 28, 2028. The loan has an initial interest rate of 6.00%, with 4 annual interest payments beginning July 25, 2024, with interest calculated on the unpaid principal balances using an interest rate based on the collateralized certificate of deposit rate plus 2.00 percentage points. The final payment will be for principal and interest on the unpaid balance. As a result of the extension of this note payable, the City has classified the balance as non-current at June 30, 2023.

The City incurred a note payable (with a nonappropriation clause) for \$1,398,570 with BOK Financial Equipment Finance, Inc. on September 27, 2023, at an interest rate of 6.13%, maturing on October 1, 2028. Proceeds of the note will be used for equipment purchases. Monthly payments will be \$27,123 beginning November 1, 2023.

XIV. RECENTLY ISSUED ACCOUNTING STANDARDS

The following accounting standards have been recently issued and will be adopted as applicable by the City and its Component Units. Unless otherwise noted below, management has not yet determined the impact of these Statements on the City's financial statements.

GASB Statement No. 99, "Omnibus 2022" – The Statement enhances comparability in accounting and financial reporting and improves consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. This Statement addresses a variety of topics including derivatives, leases, public-private and public-public partnerships, subscription-based information technology arrangements, LIBOR, and others. The effective dates for the City for these various topics range from immediately to June 30, 2024.

GASB Statement No. 100, "Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62" – This Statement enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for the City in the fiscal year ended June 30, 2024.

GASB Statement No. 101, "Compensated Absences" – This Statement updates the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for the City in the fiscal year ended June 30, 2025.



Facilities Maintenance

"We greatly appreciate our Facilities Maintenance staff for their continuous efforts and hard work to keep our facilities clean, safe and sanitized. Their level of professionalism and customer service embody the City's standard of quality."

– Brady Moore, Assistant City Manager

REQUIRED SUPPLEMENTARY **INFORMATION**



Convenience Collection Center

In 2023, the Convenience Collection Center collected more than 800 tons of recyclable materials.



CITY OF STILLWATER, OKLAHOMA
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2023

CITY OF STILLWATER, OKLAHOMA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL--GENERAL FUND
For the fiscal year ended June 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNT BUDGETARY BASIS	Budget to GAAP Difference	Actual Amount GAAP Basis
REVENUES					
Sales and use tax	\$ 39,420,000	\$ 43,920,000	\$ 44,867,281	\$ -	\$ 44,867,281
Other taxes	3,302,000	3,302,000	4,037,970	-	4,037,970
Intergovernmental	50,000	5,244,164	1,209,508	2,969,408	4,178,916
Charges for services	513,000	513,000	550,262	-	550,262
Fines and forfeits	526,800	526,800	686,027	-	686,027
Fees and rentals	419,210	419,210	482,400	-	482,400
Investment income	-	-	(2,978)	-	(2,978)
Licenses and permits	264,500	264,500	319,506	-	319,506
Other miscellaneous revenue	2,228,900	3,092,146	2,680,034	(1,451,745)	1,228,289
Total revenues	46,724,410	57,281,820	54,830,010	1,517,663	56,347,673
EXPENDITURES					
Public Safety:					
Police:					
Personal services	11,821,553	11,970,453	11,867,488	2,793,920	14,661,408
Materials and supplies	763,575	835,002	779,279	-	779,279
Contract services	562,209	730,055	636,986	-	636,986
Fire:					
Personal services	7,750,518	7,922,240	7,613,998	3,277,939	10,891,937
Materials and supplies	245,400	326,546	248,369	-	248,369
Contract services	468,523	690,318	249,896	9,778	259,674
Total public safety	21,611,778	22,474,614	21,396,016	6,081,637	27,477,653
Recreation and culture:					
Parks and recreation:					
Personal services	652,132	588,232	516,926	110,660	627,586
Materials and supplies	74,354	52,083	42,584	-	42,584
Contract services	1,036,930	878,864	789,178	8,561	797,739
Library:					
Personal services	991,538	991,538	980,718	205,512	1,186,230
Materials and supplies	109,850	118,529	113,487	-	113,487
Contract services	106,171	462,072	364,000	2,710	366,710
Total recreation and culture	2,970,975	3,091,318	2,806,893	327,443	3,134,336
General government:					
Personal services	8,977,973	11,818,348	10,711,430	(7,876,458)	2,834,972
Materials and supplies	132,615	207,935	150,472	-	150,472
Contract services	6,425,852	9,614,143	3,502,411	(1,175,348)	2,327,063
Total general government	15,536,440	21,640,426	14,364,313	(9,051,806)	5,312,507
Financial administration:					
Personal services	635,338	542,979	505,981	208,484	714,465
Materials and supplies	24,625	34,205	28,924	-	28,924
Contract services	58,805	112,680	60,376	64,615	124,991
Total financial administration	718,768	689,864	595,281	273,099	868,380

(continued...)

CITY OF STILLWATER, OKLAHOMA
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNT BUDGETARY BASIS	Budget to GAAP Difference	Actual Amount GAAP Basis
Streets and highways:					
Personal services	2,757,840	2,349,940	2,244,312	598,198	2,842,510
Materials and supplies	509,910	582,307	564,875	-	564,875
Contract services	662,155	906,937	649,593	-	649,593
Total streets and highways	3,929,905	3,839,184	3,458,780	598,198	4,056,978
Health and welfare:					
Health:					
Materials and supplies	15,350	23,350	19,672	-	19,672
Contract services	30,200	22,200	20,909	-	20,909
Community development:					
Personal services	898,524	845,124	815,357	172,904	988,261
Materials and supplies	21,150	21,650	14,917	-	14,917
Contract services	96,667	96,167	30,463	-	30,463
Total health and welfare	1,061,891	1,008,491	901,318	172,904	1,074,222
Debt service:					
Police	-	-	-	5,758	5,758
Fire	-	-	-	39,714	39,714
Parks & recreation	-	-	-	2,280	2,280
Library	-	-	-	26,841	26,841
General government	-	-	-	307,388	307,388
Financial administration	-	-	-	29,123	29,123
Total economic development	-	-	-	411,104	411,104
Capital outlay:					
Fire	-	98,500	37,881	-	37,881
Recreation and culture	-	442,514	344,997	-	344,997
General government	-	5,292,958	624,586	-	624,586
Streets and highways	-	1,701,434	1,236,184	-	1,236,184
Health and welfare	-	508,151	8,151	-	8,151
Total capital outlay	-	8,043,557	2,251,799	-	2,251,799
Total expenditures	45,829,757	60,787,454	45,774,400	(1,187,421)	44,586,979
Excess (deficiency) of revenues over (under) expenditures	894,653	(3,505,634)	9,055,610	2,705,084	11,760,694
OTHER FINANCING SOURCES (USES)					
Transfers in	25,711,605	27,650,302	22,665,440	(7,929,543)	14,735,897
Transfers out	(26,190,381)	(33,205,606)	(31,751,489)	4,629,092	(27,122,397)
Proceeds from long-term lease	-	-	232,282	-	232,282
Total other financing sources (uses)	(478,776)	(5,555,304)	(8,853,767)	(3,300,451)	(12,154,218)
Net change in fund balance	415,877	(9,060,938)	201,843	(595,367)	(393,524)
FUND BALANCE, beginning of year	-	22,972,201	22,972,201	-	22,972,201
FUND BALANCE, end of year	\$ 415,877	\$ 13,911,263	\$ 23,174,044	\$ (595,367)	\$ 22,578,677

NOTES TO BUDGETARY COMPARISON SCHEDULES

BUDGET LAW

The City operates under the Oklahoma Municipal Budget Act of 1979 (the “Budget Act”). The budget, as adopted by the city council, is filed with the State of Oklahoma Office of the Auditor and Inspector. Budget amendments or supplements made during the year are recommended by the city manager and must be approved by the city council. An amended budget is filed before year-end with the agency mentioned above. The budget and actual comparisons presented in the budgetary comparison schedules include the legally amended budgets for the respective funds.

The City uses the following procedures to establish the budgetary data reflected in the accompanying financial statements:

- Prior to June 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments. Public hearings are held no later than 15 days prior to the beginning of the budget year.
- Prior to July 1, the budget is legally enacted through the passage of a motion by the City Council.

The Budget Act specifies that the governing body may grant authorization to the city manager to transfer budgeted amounts between departments within any fund; however, any revision that alters the total expenditures of any fund must be approved by the city council.

Budgets are legally adopted and formally integrated as a management control device for all funds of the primary government.

Budgets as adopted by the city council are prepared on a modified accrual basis where revenues are recognized when measurable and available and expenses are recognized when incurred.

Budgetary control is maintained by department and by the following category of expenditures: personnel services, materials and supplies, other services and charges, capital outlay, and debt service. Expenditures and encumbrances may not legally exceed appropriations at the department level. All transfers of appropriations between funds and supplemental appropriations require city council approval. The city manager may transfer appropriations between object categories within a fund. Supplemental appropriations must also be filed with the Office of State Auditor and Inspector.

All encumbered appropriations lapse at year end and are re-budgeted in the following budget year where appropriate. Unencumbered appropriations lapse at year end.

In accordance with Title 60 of the Oklahoma State Statutes, the Stillwater Medical Center Authority is required to prepare an annual budget and submit a copy to the city as beneficiary. However, there are no further requirements such as form of budget, approval of the budget or definition of a legal level of control.

BUDGETARY COMPLIANCE

For the year ended June 30, 2023 the City complied, in all material respects, with the applicable budget laws.

CITY OF STILLWATER, OKLAHOMA
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2023

SCHEDULE OF CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years*

For the year June 30,	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability	2.015%	1.919%	2.027%	1.913%	1.922%	1.905%	1.929%	1.927%	1.788%
City's proportionate share of the net pension liability (asset)	\$ (1,616,064)	\$ (9,203,474)	\$ 2,327,809	\$ (122,109)	\$ (915,585)	\$ 146,562	\$ 2,954,182	\$ 78,571	\$ (601,984)
City's covered payroll	\$ 7,220,731	\$ 6,487,104	\$ 6,483,780	\$ 6,118,891	\$ 5,816,669	\$ 5,588,023	\$ 5,873,785	\$ 5,428,069	\$ 5,001,962
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	(22.38%)	(141.87%)	35.902%	(2.00%)	(15.74%)	2.62%	50.29%	1.45%	(12.03%)
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	117.01%	95.80%	100.24%	101.89%	99.68%	93.50%	99.82%	101.53%

Notes to Schedule:

* This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

SCHEDULE OF CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years*

	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability	1.844%	1.728%	1.824%	1.706%	1.687%	1.802%	1.763%	1.733%	1.742%
City's proportionate share of the net pension liability	\$ 24,109,773	\$ 11,382,311	\$ 22,470,976	\$ 18,023,156	\$ 18,994,082	\$ 22,668,491	\$ 21,542,978	\$ 18,399,430	\$ 17,914,151
City's covered payroll	\$ 6,102,793	\$ 5,558,376	\$ 5,559,569	\$ 5,240,149	\$ 4,957,864	\$ 5,077,200	\$ 5,063,550	\$ 4,667,564	\$ 4,650,593
City's proportionate share of the net pension liability as a percentage of its covered payroll	395.06%	204.78%	404.19%	343.94%	383.11%	446.48%	425.45%	394.20%	385.20%
Plan fiduciary net position as a percentage of the total pension liability	69.49%	84.24%	69.98%	72.85%	70.73%	66.61%	64.87%	68.27%	68.12%

Notes to Schedule:

* This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

CITY OF STILLWATER, OKLAHOMA
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2023

SCHEDULE OF CITY CONTRIBUTIONS
OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years *

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 948,721	\$ 938,695	\$ 843,322	\$ 842,890	\$ 795,457	\$ 756,167	\$ 726,443	\$ 763,592	\$ 705,649
Contributions in relation to the statutorily required contribution	(948,721)	(938,695)	(843,322)	(842,890)	(795,457)	(756,167)	(726,443)	(763,592)	(705,649)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 7,297,854	\$ 7,220,731	\$ 6,487,104	\$ 6,483,780	\$ 6,118,891	\$ 5,816,669	\$ 5,588,023	\$ 5,873,785	\$ 5,428,069
Contributions as a percentage of covered payroll	13%	13%	13%	13%	13%	13%	13%	13%	13%

Notes to Schedule:

* This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

SCHEDULE OF CITY CONTRIBUTIONS
OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years*

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 870,235	\$ 854,391	\$ 778,175	\$ 778,342	\$ 733,622	\$ 694,101	\$ 710,808	\$ 708,897	\$ 653,459
Contributions in relation to the statutorily required contribution	(870,235)	(854,391)	(778,175)	(778,342)	(733,622)	(694,101)	(710,808)	(708,897)	(653,459)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 6,215,964	\$ 6,102,793	\$ 5,558,376	\$ 5,559,569	\$ 5,240,149	\$ 4,957,864	\$ 5,077,200	\$ 5,063,550	\$ 4,667,564
Contributions as a percentage of covered payroll	14%	14%	14%	14%	14%	14%	14%	14%	14%

Notes to Schedule:

* This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

CITY OF STILLWATER, OKLAHOMA
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2023

Schedule of Changes in Total OPEB Liability and Related Ratios
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	\$ 456,754	\$ 432,790	\$ 351,194	\$ 319,735	\$ 289,621	\$ 326,718
Interest	168,516	170,569	247,914	240,241	204,729	160,852
Experience Gain/(Loss)	68,410	59,209	(423,902)	(23,365)	140,297	-
Changes of assumptions	(691,863)	(384,456)	550,856	430,376	(304,645)	(459,374)
Expected net benefit payments	(216,247)	(220,694)	(125,017)	(120,931)	(100,180)	(91,192)
Net change in total OPEB liability	(214,430)	57,418	601,045	846,056	229,822	(62,996)
Balances at Beginning of Year	<u>7,453,026</u>	<u>7,395,608</u>	<u>6,794,563</u>	<u>5,948,507</u>	<u>5,718,685</u>	<u>5,781,681</u>
Balances End of Year	<u>\$ 7,238,596</u>	<u>\$ 7,453,026</u>	<u>\$ 7,395,608</u>	<u>\$ 6,794,563</u>	<u>\$ 5,948,507</u>	<u>\$ 5,718,685</u>
Covered employee payroll	\$ 32,052,000	\$ 32,589,000	\$ 30,900,000	\$ 30,819,000	\$ 28,460,000	\$ 28,450,000
Total OPEB liability as a percentage of covered-employee payroll	22.58%	22.87%	23.93%	22.05%	20.90%	20.10%

Notes to Schedule:

GASB 75 requires the presentation of ten years of data. Data was not available prior to fiscal year 2018. Additional years' data will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of assumptions in fiscal year 2018 relates to the discount rate which changed from 2.85% to 3.58%.

Changes of assumptions in fiscal year 2019 relates mainly to the following:

Discount rate changed from 3.58% to 3.87%

Mortality table was changed from RP 2000 projected using scale AA to Pub2010 Gen or

Public Safety projected

Healthcare age claim curve was adjusted for change in demographics of covered participant group

Healthcare trend changed to reflect actual change in budgeted medical premiums for the year

Changes of assumptions in fiscal year 2020 relates mainly to the following:

Discount rate changed from 3.87% to 3.50%

Healthcare age claim curve was adjusted for change in demographics of participants

Healthcare trend changed to reflect actual change in budgeted medical premiums for the year

Retiree contributions for the next year was changed to reflect actual increase in required contributions

Future retirees were assumed to take Plan A upon retirement

Changes of assumptions in fiscal year 2021 relates mainly to the following:

Discount rate changed from 3.50% to 2.21%

Changes of assumptions in fiscal year 2022 relates mainly to the following:

Discount rate changed from 2.21% to 2.16%

Changes of assumptions in fiscal year 2023 relates mainly to the following:

Discount rate changed from 2.16% to 4.09%

Retiree contribution trend and healthcare trend for next year was changed to reflect an increase of 30%

OTHER SUPPLEMENTARY INFORMATION

Stillwater[®] OKLAHOMA
stillwaterok.gov



Stillwater Regional Airport

Facebook - @FlyStillwaterOK 

Instagram - stillwater_regional_airport 

X - @FlyStillwaterOK 



CITY OF STILLWATER, OKLAHOMA
OTHER SUPPLEMENTARY INFORMATION
June 30, 2023

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - MAJOR GOVERNMENTAL CAPITAL PROJECT FUNDS
For the fiscal year ended June 30, 2023

	Capital Project Fund Transportation Improvement Fund				Capital Project Fund City Capital Fund			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNT	Variance from Final Budget	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNT	Variance from Final Budget
REVENUES								
Investment income	\$ -	\$ -	\$ 373,419	\$ 373,419	\$ -	\$ -	99,609	\$ 99,609
Intergovernmental	-	-	-	-	-	231,524	231,523	(1)
Charges for service	-	-	20,438	20,438	-	-	-	-
Other miscellaneous revenue	-	-	10,594	10,594	-	-	-	-
Total revenues	-	-	404,451	404,451	-	231,524	331,132	99,608
EXPENDITURES								
Streets and highways:								
Personal services	-	-	-	-	-	-	-	-
Materials and supplies	350,000	350,000	-	350,000	-	-	-	-
Contract services	-	588,835	-	588,835	-	-	-	-
Total expenditures	350,000	938,835	-	938,835	-	-	-	-
Debt service:								
Emergency management	-	-	-	-	1,355,000	1,355,000	1,355,000	-
Capital outlay:								
Parks and recreation	-	-	-	-	-	384,271	352,868	31,403
Finance	-	-	-	-	-	31,095	30,198	897
General government	-	-	-	-	-	985,287	594,999	390,288
Police	-	-	-	-	-	421,870	9,093	412,777
Fire	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-
Streets and sewers	-	14,638,680	3,310,324	11,328,356	-	1,340,273	527,462	812,811
Emergency management	-	-	-	-	-	1,463,607	6,506,482	(5,042,875)
Total capital outlay	-	14,638,680	3,310,324	11,328,356	-	4,626,403	8,021,102	(3,394,699)
Excess (deficiency) of revenues over (under) expenditures	(350,000)	(15,577,515)	(2,905,873)	(12,671,642)	(1,355,000)	(5,749,879)	(9,044,970)	3,295,091
OTHER FINANCING SOURCES (USES)								
Proceeds from long-term debt	-	-	-	-	-	-	6,397,875	6,397,875
Transfers in	9,000,000	9,750,000	9,979,678	229,678	-	4,151,028	4,151,028	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	9,000,000	9,750,000	9,979,678	229,678	-	4,151,028	10,548,903	6,397,875
Net change in fund balance	8,650,000	(5,827,515)	7,073,805	(12,901,320)	(1,355,000)	(1,598,851)	1,503,933	(3,102,784)
FUND BALANCE, beginning of year	5,811,353	14,451,872	14,451,872	-	2,945,123	6,199,479	6,199,479	-
FUND BALANCE, end of year	<u>\$ 14,461,353</u>	<u>\$ 8,624,357</u>	<u>\$ 21,525,677</u>	<u>\$ (12,901,320)</u>	<u>\$ 1,590,123</u>	<u>\$ 4,600,628</u>	<u>\$ 7,703,412</u>	<u>\$ (3,102,784)</u>

NONMAJOR GOVERNMENTAL FUNDS

Community Development Block Grant – to account for funds used for the improvements in low-income portions of the community. Funding is provided by the Community Development Block Grant Small Cities Set Aside program and local matching funds.

Tax Increment District #3 – Accounts for funds used for improvements in the downtown/campus link project area as defined in Ordinance No. 3407. Funding is provided by incremental ad-valorem and sales tax revenue.

Stillwater Public Library Trust – Accounts for contributions received for the benefit of the Stillwater Public Library.

G.O. Bond Fund – to account for 2022 general obligation bond proceeds to be used for construction of new fire station.

Sinking Fund – to account for the accumulation of ad valorem taxes levied by the City for the payment of general long-term principal, interest and related costs.

Mabel King Trust – Accounts for the Mabel M. King Endowment, of which the net income may be used for the purchase of books for the Stillwater Public Library.

CITY OF STILLWATER, OKLAHOMA
OTHER SUPPLEMENTARY INFORMATION
June 30, 2023

City of Stillwater
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Fund Community Development Block Grant	Special Revenue Fund Tax Increment District #3	Special Revenue Fund Stillwater Public Library Trust	Capital Project Fund G.O. Bond Fund	Debt Service Fund Sinking Fund	Permanent Fund Mabel King Trust	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ (30,677)	\$ 12,545	\$ 56,687	\$ 8,911,960	\$ 667,191	\$ 55,881	\$ 9,673,587
Investments	-	-	668,595	-	-	-	668,595
Due from other governments	297,465	97,618	-	-	6,483	-	401,566
Accrued interest receivable	-	732	261	24,193	2,176	149	27,511
Total assets	<u>\$ 266,788</u>	<u>\$ 110,895</u>	<u>\$ 725,543</u>	<u>\$ 8,936,153</u>	<u>\$ 675,850</u>	<u>\$ 56,030</u>	<u>\$ 10,771,259</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 58,437	\$ -	\$ -	\$ 37,499	\$ -	\$ -	\$ 95,936
Total liabilities	<u>58,437</u>	<u>-</u>	<u>-</u>	<u>37,499</u>	<u>-</u>	<u>-</u>	<u>95,936</u>
Deferred Inflows of Resources:							
Unavailable revenue-property taxes	-	81,039	-	-	4,480	-	85,519
Total deferred inflows of resources	<u>-</u>	<u>81,039</u>	<u>-</u>	<u>-</u>	<u>4,480</u>	<u>-</u>	<u>85,519</u>
Fund Balances:							
Nonspendable	-	-	-	-	-	50,000	50,000
Restricted:							
Debt service	-	-	-	-	671,370	-	671,370
Capital improvements	208,351	-	-	8,898,654	-	-	9,107,005
TIF projects	-	29,856	-	-	-	-	29,856
Library books	-	-	-	-	-	6,030	6,030
Library purposes	-	-	725,543	-	-	-	725,543
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>208,351</u>	<u>29,856</u>	<u>725,543</u>	<u>8,898,654</u>	<u>671,370</u>	<u>56,030</u>	<u>10,589,804</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 266,788</u>	<u>\$ 110,895</u>	<u>\$ 725,543</u>	<u>\$ 8,936,153</u>	<u>\$ 675,850</u>	<u>\$ 56,030</u>	<u>\$ 10,771,259</u>

CITY OF STILLWATER, OKLAHOMA
OTHER SUPPLEMENTARY INFORMATION
June 30, 2023

City of Stillwater
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Fund Community Development Block Grant	Special Revenue Fund Tax Increment District #3	Special Revenue Fund Stillwater Public Library Trust	Capital Project Fund G.O. Bond Fund	Debt Service Fund Sinking Fund	Permanent Fund Mabel King Trust	Total-Other Governmental Funds
REVENUES							
Taxes	\$ -	\$ 1,190,984	\$ -	\$ -	\$ 586,080	\$ -	\$ 1,777,064
Intergovernmental	548,096	-	-	-	-	-	548,096
Investment income (loss)	-	5,686	77,797	195,378	17,447	1,184	297,492
Miscellaneous	-	-	28,752	-	-	-	28,752
Total revenues	548,096	1,196,670	106,549	195,378	603,527	1,184	2,651,404
EXPENDITURES							
Current:							
Public safety	-	-	-	12,028	-	-	12,028
Recreation and culture	-	-	1,498	-	-	-	1,498
General government	-	387,895	-	-	-	-	387,895
Financial administration	-	-	-	-	-	-	-
Streets and sewers	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	412,200	-	412,200
Capital Outlay	562,245	-	-	159,146	-	-	721,391
Total Expenditures	562,245	387,895	1,498	171,174	412,200	-	1,535,012
Excess (deficiency) of revenues over expenditures	(14,149)	808,775	105,051	24,204	191,327	1,184	1,116,392
OTHER FINANCING SOURCES (USES)							
Transfers in	222,500	-	-	-	-	-	222,500
Transfers out	(883)	(856,775)	-	-	(193,256)	-	(1,050,914)
Total other financing sources and uses	221,617	(856,775)	-	-	(193,256)	-	(828,414)
Net change in fund balances	207,468	(48,000)	105,051	24,204	(1,929)	1,184	287,978
Fund balances - beginning	883	77,856	620,492	8,874,450	673,299	54,846	10,301,826
Fund balances - ending	\$ 208,351	\$ 29,856	\$ 725,543	\$ 8,898,654	\$ 671,370	\$ 56,030	\$ 10,589,804

CITY OF STILLWATER, OKLAHOMA
OTHER SUPPLEMENTARY INFORMATION
June 30, 2023

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2023

	Special Revenue Fund Community Development Block Grant				Special Revenue Fund Tax Increment District #3			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNT	Variance from Final Budget	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNT	Variance from Final Budget
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ 1,190,984	\$ 290,984
Intergovernmental	-	802,000	548,096	(253,904)	-	-	-	-
Investment income	-	-	-	-	-	-	5,686	5,686
Other miscellaneous revenue	-	-	-	-	-	-	-	-
Total revenues	-	802,000	548,096	(253,904)	900,000	900,000	1,196,670	296,670
EXPENDITURES								
General government:								
Contract services	-	-	-	-	300,000	300,000	387,895	(87,895)
Debt service:	-	-	-	-	-	-	-	-
Principal retirements	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total general government	-	-	-	-	300,000	300,000	387,895	(87,895)
Capital Outlay:								
General government	-	630,000	434,445	195,555	-	-	-	-
Streets and highway	-	394,500	127,800	266,700	-	-	-	-
Total capital outlay	-	1,024,500	562,245	462,255	-	-	-	-
Total expenditures	-	1,024,500	562,245	462,255	300,000	300,000	387,895	(87,895)
Excess (deficiency) of revenues over (under) expenditures	-	(222,500)	(14,149)	208,351	600,000	600,000	808,775	208,775
OTHER FINANCING SOURCES (USES)								
Transfers in	-	222,500	222,500	-	-	-	-	-
Transfers out	(883)	(883)	(883)	-	(856,775)	(856,775)	(856,775)	-
Total other financing sources (uses)	(883)	221,617	221,617	-	(856,775)	(856,775)	(856,775)	-
Net change in fund balance	(883)	(883)	207,468	208,351	(256,775)	(256,775)	(48,000)	208,775
FUND BALANCE, beginning of year	883	883	883	-	256,775	77,856	77,856	-
FUND BALANCE, end of year	\$ -	\$ -	\$ 208,351	\$ 208,351	\$ -	\$ (178,919)	\$ 29,856	\$ 208,775

CITY OF STILLWATER, OKLAHOMA
OTHER SUPPLEMENTARY INFORMATION
June 30, 2023

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2023

	Capital Project Fund G.O. Bond Fund				Debt Service Fund Sinking Fund			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNT	Variance from Final Budget	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNT	Variance from Final Budget
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 122,000	\$ 534,200	\$ 586,080	\$ 51,880
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	-	-	195,378	195,378	-	-	17,447	17,447
Other miscellaneous revenue	-	-	-	-	-	-	-	-
Total revenues	-	-	195,378	195,378	122,000	534,200	603,527	69,327
EXPENDITURES								
Public safety								
Contract services	-	137,552	12,028	125,524	-	-	-	-
Debt service:								
General government	-	-	-	-	-	412,200	412,200	-
Capital Outlay:								
General government	-	8,862,448	159,146	8,703,302	-	-	-	-
Total expenditures	-	9,000,000	171,174	8,828,826	-	412,200	412,200	-
Excess (deficiency) of revenues over (under) expenditures	-	(9,000,000)	24,204	9,024,204	122,000	122,000	191,327	69,327
OTHER FINANCING SOURCES (USES)								
Proceeds from long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(193,256)	(193,256)	(193,256)	-
Total other financing sources (uses)	-	-	-	-	(193,256)	(193,256)	(193,256)	-
Net change in fund balance	-	(9,000,000)	24,204	9,024,204	(71,256)	(71,256)	(1,929)	69,327
FUND BALANCE, beginning of year	-	8,874,450	8,874,450	-	337,246	673,299	673,299	-
FUND BALANCE, end of year	\$ -	\$ (125,550)	\$ 8,898,654	\$ 9,024,204	\$ 265,990	\$ 602,043	\$ 671,370	\$ 69,327

(Continued)

CITY OF STILLWATER, OKLAHOMA
OTHER SUPPLEMENTARY INFORMATION
June 30, 2023

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2023

	Permanent Fund Mabel King Trust				Stillwater Public Library Trust			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNT	Variance from Final Budget	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNT	Variance from Final Budget
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	-	-	1,184	1,184	-	-	77,797	77,797
Other miscellaneous revenue	-	-	-	-	-	-	28,752	28,752
Total revenues	-	-	1,184	1,184	-	-	106,549	106,549
EXPENDITURES								
Recreation and culture:								
Materials and supplies	-	-	-	-	-	6,000	1,498	4,502
Debt service:	-	-	-	-	-	-	-	-
Principal retirements	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total general government	-	-	-	-	-	6,000	1,498	4,502
Capital Outlay:								
Recreation and culture	-	-	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	6,000	1,498	4,502
Excess (deficiency) of revenues over (under) expenditures	-	-	1,184	1,184	-	(6,000)	105,051	111,051
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	1,184	1,184	-	(6,000)	105,051	111,051
FUND BALANCE, beginning of year	-	-	54,846	54,846	-	620,492	620,492	-
FUND BALANCE, end of year	\$ -	\$ -	\$ 56,030	\$ 56,030	\$ -	\$ 614,492	\$ 725,543	\$ 111,051

Stillwater Emergency Management



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STATISTICAL SECTION



Statistical Section

This section of the City's ACFR presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health. This information has not been audited by the independent auditor.

- **Financial Trends** – These schedules contain trend information to help the reader understand how the City's financial performance and well-being changed over time. *See pages 99-103.*
- **Revenue Capacity** – These schedules contain information to help the reader assess the City's significant local revenue sources, the sales tax and the property tax, as well as other revenue sources. *See pages 104-111.*
- **Debt Capacity** – These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. *See pages 112-115.*
- **Operating Information** – These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs. *See pages 116-119.*
- **Economic and Demographic Information** – These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments. *See pages 120-121.*

Sources: Unless otherwise noted, the information in these schedules is derived from the City's comprehensive annual financial reports for the relevant year.

CITY OF STILLWATER, OKLAHOMA
NET POSITION BY COMPONENT
 LAST TEN FISCAL YEARS
 (accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities:										
Net investment in capital assets	\$ 86,794,143	\$ 82,961,714	\$ 85,669,817	\$ 86,929,623	\$ 82,592,444	\$ 80,699,900	\$ 81,356,779	\$ 80,806,176	\$ 78,737,372	\$ 81,470,006
Restricted for capital projects	63,053	62,758	62,633	62,415	323,382	374,262	331,935	243,410	9,034	208,351
Restricted for pensions	-	7,112,182	7,706,462	7,834,767	8,374,505	9,478,658	10,056,817	0	-	1,309,975
Restricted for debt service	316,318	230,786	209,523	188,857	139,552	152,309	162,401	306,175	673,299	671,370
Restricted for street improvements	2,804,030	3,776,439	341,711	5,099,248	9,168,945	10,841,975	11,773,957	13,665,321	14,451,872	21,492,626
Restricted for specific operating activities	3,189,626	2,968,212	2,497,975	2,392,909	651,332	673,213	1,124,923	1,694,392	1,338,666	3,120,181
Restricted for permanent fund - nonexpendable	-	-	-	-	-	-	50,000	50,000	50,000	50,000
Unrestricted	7,485,506	(15,893,431)	(16,308,980)	(19,618,348)	(18,555,667)	(7,805,126)	(5,014,097)	3,992,326	6,875,700	6,847,929
Total governmental activities net position	\$ 100,652,676	\$ 81,218,660	\$ 80,179,141	\$ 82,889,471	\$ 82,694,493	\$ 94,415,191	\$ 99,842,715	\$ 100,757,800	\$ 102,135,943	\$ 115,170,438
Business-type activities:										
Net investment in capital assets	\$ 100,788,701	\$ 109,014,991	\$ 126,387,848	\$ 125,458,599	\$ 129,490,943	\$ 129,044,368	\$ 136,958,864	\$ 144,901,186	\$ 145,490,174	\$ 150,289,969
Restricted for capital projects	637,596	2,282,192	1,655,304	808,415	862,552	886,016	908,232	944,789	985,783	1,017,844
Restricted for debt service	344,724	1,056,953	1,057,398	1,542,846	2,055,472	1,932,356	1,945,838	1,978,202	2,019,266	2,079,163
Restricted for specific operating activities	2,712	2,712	2,712	2,460	0	-	-	-	-	-
Unrestricted	66,683,251	71,072,050	70,145,589	85,816,412	95,413,569	99,550,852	99,291,393	111,390,692	116,673,727	130,564,214
Total business-type activities net position	\$ 168,456,984	\$ 183,428,898	\$ 199,248,851	\$ 213,628,732	\$ 227,822,536	\$ 231,413,592	\$ 239,104,327	\$ 259,214,869	\$ 265,168,950	\$ 283,951,190
Primary government:										
Net investment in capital assets	\$ 187,582,844	\$ 191,976,705	\$ 212,057,665	\$ 212,388,222	\$ 212,083,387	\$ 209,744,268	\$ 218,315,643	\$ 225,707,362	\$ 224,227,546	\$ 231,759,975
Restricted for capital projects	700,649	2,344,950	1,717,937	870,830	1,185,934	1,260,278	1,240,167	1,188,199	994,817	1,226,195
Restricted for pensions	-	7,112,182	7,706,462	7,834,767	8,374,505	9,478,658	10,056,817	-	-	1,309,975
Restricted for debt service	661,042	1,287,739	1,266,921	1,731,703	2,195,024	2,084,665	2,108,239	2,284,377	2,692,565	2,750,533
Restricted for street improvements	2,804,030	3,776,439	341,711	5,099,248	9,168,945	10,841,975	11,773,957	13,665,321	14,451,872	21,492,626
Restricted for specific operating activities	3,192,338	2,970,924	2,500,687	2,395,369	651,332	673,213	1,124,923	1,694,392	1,338,666	3,120,181
Restricted for permanent fund - nonexpendable	-	-	-	-	-	-	50,000	50,000	50,000	50,000
Unrestricted	74,168,757	55,178,619	53,836,609	66,198,064	76,857,902	91,745,726	94,277,296	115,383,018	123,549,427	137,412,143
Total primary government net position	\$ 269,109,660	\$ 264,647,558	\$ 279,427,992	\$ 296,518,203	\$ 310,517,029	\$ 325,828,783	\$ 338,947,042	\$ 359,972,669	\$ 367,304,893	\$ 399,121,628

CITY OF STILLWATER, OKLAHOMA
CHANGES IN NET POSITION
 LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities:										
Public Safety	\$ 18,468,117	\$ 20,409,139	\$ 20,487,015	\$ 22,567,312	\$ 23,165,578	\$ 20,283,955	\$ 25,232,995	\$ 27,887,768	\$ 24,276,320	\$ 26,982,491
Cultural, parks and recreation	5,927,464	4,441,026	4,642,710	4,461,890	4,209,854	3,594,568	3,735,748	3,226,164	4,544,400	3,945,000
General government	4,661,263	4,263,765	4,446,150	5,328,156	5,545,663	6,051,174	5,633,505	6,263,176	6,965,822	7,424,719
Financial administration	609,518	714,638	732,799	747,028	621,538	480,187	614,702	627,071	737,819	860,711
Streets and highways	9,463,507	13,933,432	15,088,869	12,932,517	10,246,691	9,937,457	11,192,640	10,766,813	10,598,146	8,727,689
Engineering and public works administration	493,598	594,723	0	-	-	-	-	-	-	-
Economic development	739,409	14,916	27,903	13,316	25,381	24,562	7,805	5,127	-	-
Health and welfare	2,192,472	1,642,867	1,157,110	960,396	1,023,771	1,028,832	1,074,399	919,985	1,339,667	1,126,175
Interest on long-term debt	173,262	140,679	108,120	76,111	44,113	12,129	(19,671)	(50,163)	(30,311)	616,833
Total governmental activities expenses	42,728,610	46,155,185	46,690,676	47,086,726	44,882,589	41,412,864	47,472,123	49,645,941	48,431,863	49,683,618
Business-type activities:										
Electric, water, wastewater, and sanitation operations	53,624,597	58,016,108	53,378,815	61,965,058	63,234,363	65,532,689	62,740,400	80,879,025	88,079,435	85,101,682
Stillwater Public Golf Authority	-	-	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	15,000	0	1,686,158	-	-
Business area development	772,631	1,970,265	1,979,446	1,909,145	1,831,101	1,467,073	1,549,034	3,277,158	1,780,870	2,011,569
Airport operations	2,714,304	2,676,008	2,625,889	2,875,967	3,572,997	3,620,279	6,527,106	-	5,454,546	6,692,989
Total business-type activities expenses	57,111,532	62,662,381	57,984,150	66,750,170	68,638,461	70,635,041	70,816,540	85,842,341	95,314,851	93,806,240
Total primary government expenses	\$ 99,840,142	\$ 108,817,566	\$ 104,674,826	\$ 113,836,896	\$ 113,521,050	\$ 112,047,905	\$ 118,288,663	\$ 135,488,282	\$ 143,746,714	\$ 143,489,858
Program Revenues										
Governmental activities:										
Charges for services:										
Public safety	\$ 354,296	\$ 2,290,884	\$ 2,622,099	\$ 2,679,216	\$ 2,619,775	\$ 2,743,417	\$ 2,841,723	\$ 3,170,639	2,117,493	3,223,829
Cultural, parks and recreation	1,218,766	1,121,462	1,064,755	914,995	712,549	274,101	166,543	194,895	131,783	266,084
General government	638,624	934,955	554,497	1,362,082	1,296,850	1,099,376	1,119,503	519,323	1,100,510	489,614
Financial administration	1,026,063	1,207,448	1,132,852	1,036,065	1,131,545	1,136,937	801,154	571,347	815,144	818,870
Streets and highways	437,901	483,411	555,381	1,107,030	405,717	392,285	407,476	452,487	466,625	413,708
Health and welfare	282,297	227,846	302,888	430,744	262,807	426,387	270,528	258,701	304,682	264,184
Operating grants and contributions	1,075,844	571,493	526,732	79,813	198,989	524,836	3,000,657	1,943,963	1,528,637	1,017,972
Capital grants and contributions	660,101	600,714	2,327,602	5,599,043	1,232,531	1,149,352	1,353,885	1,374,572	263,356	2,878,312
Total governmental activities program revenues	5,693,892	7,438,213	9,086,806	13,208,988	7,860,763	7,746,691	9,961,469	8,485,927	6,728,230	9,372,573

CITY OF STILLWATER, OKLAHOMA
CHANGES IN NET POSITION
 LAST TEN FISCAL YEARS (1)
(accrual basis of accounting)
 (continued)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Business-type activities:										
Charges for services:										
Electric, water, wastewater, and sanitation operations	\$ 72,927,436	\$ 75,491,830	\$ 73,148,660	\$ 80,475,384	\$ 81,778,637	\$ 79,224,262	\$ 76,947,432	\$ 94,254,430	\$ 93,934,928	\$ 99,801,644
Stillwater Public Golf Authority	-	-	-	-	-	-	-	-	-	-
Business area development	28,130	29,303	169,335	204,548	14,783	848	1,512	935	1,048	605
Airport operations	1,582,906	1,410,731	1,132,097	1,363,750	1,657,585	1,641,714	1,443,053	1,539,353	2,519,307	3,379,483
Operating grant and contributions	-	-	-	-	-	61,392	323,914	801,946	1,260,327	1,213,934
Capital grants and contributions	296,813	764,017	115,450	1,845,117	2,246,048	2,403,555	6,383,537	11,656,049	4,901,172	6,174,278
Total business-type activities program revenues	74,835,285	77,695,881	74,565,542	83,888,799	85,697,053	83,331,771	85,099,448	108,252,713	102,616,782	110,569,944
Total primary government program revenues	\$ 82,273,498	\$ 86,782,687	\$ 83,652,348	\$ 91,749,562	\$ 93,557,816	\$ 91,078,462	\$ 95,060,917	\$ 116,738,640	\$ 109,345,012	\$ 119,942,517
Net (Expense)/Revenue										
Governmental activities	\$ (37,034,718)	\$ (38,716,972)	\$ (37,603,870)	\$ (33,877,738)	\$ (37,021,826)	\$ (33,666,173)	\$ (37,510,654)	\$ (41,160,014)	\$ (41,703,633)	\$ (40,311,045)
Business-type activities	17,723,753	15,033,500	17,581,392	17,138,629	17,058,592	12,696,730	14,282,908	22,410,372	7,301,931	16,763,704
Total primary government net expense	\$ (19,310,965)	\$ (23,683,472)	\$ (20,022,478)	\$ (16,739,109)	\$ (19,963,234)	\$ (20,969,443)	\$ (23,227,746)	\$ (18,749,642)	\$ (34,401,702)	\$ (23,547,341)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Sales and use taxes	\$ 31,096,996	\$ 29,926,023	\$ 30,250,927	\$ 29,800,331	\$ 31,288,009	\$ 30,791,644	\$ 31,005,552	\$ 33,118,168	\$ 37,423,088	\$ 44,867,281
Property taxes	1,296,462	1,196,973	1,170,237	987,082	978,693	927,799	1,205,509	1,465,530	733,849	1,805,264
Franchise and public service taxes	1,729,912	1,710,990	1,663,781	1,719,692	1,728,885	2,049,701	1,999,500	2,078,756	2,239,293	2,261,842
E911 taxes	64,278	90,535	76,503	48,274	65,245	62,591	61,217	59,566	60,375	54,951
Hotel/motel taxes	970,100	787,488	736,485	819,592	842,623	777,659	641,945	624,718	874,248	1,721,177
Investment income	(99,634)	168,627	186,077	58,500	103,431	234,296	345,279	269,882	(485,727)	775,781
Miscellaneous	-	-	-	-	-	-	44,334	11,250	102,611	943,452
Transfers-internal activity	1,452,784	939,980	2,480,341	3,154,597	2,218,075	10,543,181	7,601,376	2,234,771	1,033,941	915,792
Special item - close out of retirement fund	-	-	-	-	-	-	-	1,766,951	-	-
Total governmental activities	36,510,898	34,820,616	36,564,351	36,588,068	37,224,961	45,386,871	42,904,712	41,629,592	41,981,678	53,345,540
Business-type activities:										
Investment income	181,875	375,015	715,402	171,150	334,844	1,385,880	1,508,512	476,365	(538,677)	3,352,242
Miscellaneous	584,669	503,379	3,500	224,699	(631,707)	51,627	(499,308)	(541,424)	224,768	(417,914)
Transfers-internal activity	(1,452,784)	(939,980)	(2,480,341)	(3,154,597)	(2,218,075)	(10,543,181)	(7,601,376)	(2,234,771)	(1,033,941)	(915,792)
Total business-type activities	(686,240)	(61,586)	(1,761,439)	(2,758,748)	(2,514,938)	(9,105,674)	(6,592,172)	(2,299,830)	(1,347,850)	2,018,536
Total primary government	\$ 35,824,658	\$ 34,759,030	\$ 34,802,912	\$ 33,829,320	\$ 34,710,023	\$ 36,281,197	\$ 36,312,540	\$ 39,329,762	\$ 40,633,828	\$ 55,364,076
Change in Net Position										
Governmental activities	\$ (523,820)	\$ (3,896,356)	\$ (1,039,519)	\$ 2,710,330	\$ 203,135	\$ 11,720,698	\$ 5,394,058	\$ 469,578	\$ 278,045	\$ 13,034,495
Business-type activities	17,037,513	14,971,914	15,819,953	14,379,881	14,543,654	3,591,056	7,690,736	20,110,542	5,954,081	18,782,240
Total primary government	\$ 16,513,693	\$ 11,075,558	\$ 14,780,434	\$ 17,090,211	\$ 14,746,789	\$ 15,311,754	\$ 13,084,794	\$ 20,580,120	\$ 6,232,126	\$ 31,816,735

CITY OF STILLWATER, OKLAHOMA
FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (modified accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General fund										
Non-spendable	\$ 127,598	\$ 113,209	\$ 110,496	\$ 116,940	\$ 61,077	\$ 38,909	\$ 45,440	\$ 31,363	\$ 39,725	\$ 38,792
Restricted for public safety	98,393	100,321	95,790	72,571	95,185	92,613	99,805	98,535	87,231	145,507
Restricted for economic development	936,095	788,185	360,813	299,183	556,147	580,600	500,929	-	-	-
Restricted for sales tax transfer	2,155,138	2,079,706	2,041,372	1,955,910	-	-	-	-	-	-
Restricted for capital improvements	-	-	-	65,245	65,245	241,369	241,369	241,369	8,151	-
Restricted for visitor and event recruitment	-	-	-	-	-	-	-	392,502	548,241	1,307,618
Restricted for opioid settlement	-	-	-	-	-	-	-	-	-	197,280
Committed to public safety	458,395	509,846	567,333	612,968	-	-	-	-	-	-
Committed to capital improvements	-	-	-	-	-	486,577	587,131	722,006	878,905	284,231
Committed to stormwater	-	-	-	-	-	477,583	505,643	615,373	684,256	799,245
Assigned to self insurance	1,898,069	1,492,683	1,679,512	1,790,911	1,177,988	758,544	1,319,885	1,082,694	278,069	1,386,693
Assigned to recreation and culture	176,613	158,969	144,517	118,186	64,567	66,039	65,425	13,294	27,397	67,810
Assigned to special event	-	-	-	-	-	128,533	43,253	31,832	32,292	12,757
Assigned to public safety	-	-	-	-	-	517,621	618,376	406,954	466,035	476,323
Assigned to community rehab	-	-	-	-	-	17,893	18,932	23,397	42,202	72,357
Assigned to Stillwater utilities (1)	-	-	-	-	-	2,918,978	5,029,679	-	207,655	-
Assigned to budget appropriation	-	-	-	-	-	6,866,627	5,561,419	8,474,640	7,744,242	6,045,636
Unassigned	10,814,025	8,940,922	6,442,469	2,478,143	5,663,427	-	-	12,433,775	11,927,800	11,744,428
Total general fund	\$ 16,664,326	\$ 14,183,841	\$ 11,442,302	\$ 7,510,057	\$ 7,683,636	\$ 13,191,886	\$ 14,637,286	\$ 24,567,734	\$ 22,972,201	\$ 22,578,677
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Restricted for debt service	316,318	230,786	209,523	188,857	139,552	152,309	162,401	306,175	673,299	671,370
Restricted for capital improvements	2,867,083	3,839,197	404,344	5,161,663	9,427,082	10,974,868	11,864,523	13,667,362	23,327,205	30,632,682
Restricted for TIF projects	-	-	-	-	-	-	-	556,775	77,856	29,856
Restricted for library books	-	-	-	-	-	-	4,232	4,568	4,846	6,030
Restricted for library purposes	-	-	-	-	-	-	519,957	642,012	620,492	725,543
Assigned for capital improvements	-	-	-	-	-	2,979,724	5,026,307	6,097,082	6,199,479	7,703,412
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 3,183,401	\$ 4,069,983	\$ 613,867	\$ 5,350,520	\$ 9,566,634	\$ 14,106,901	\$ 17,627,420	\$ 21,323,974	\$ 30,953,177	\$ 39,818,893

(1) Per the SUA Transfer Policy, transfers from the SUA not needed to balance the City's General Fund shall be returned to the SUA.

CITY OF STILLWATER, OKLAHOMA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (modified accrual basis of accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Revenues										
Taxes	\$ 35,156,665	\$ 33,690,619	\$ 33,867,464	\$ 33,417,379	\$ 34,864,045	\$ 34,641,363	\$ 34,713,615	\$ 37,454,183	\$ 41,404,107	50,682,315
Intergovernmental	1,222,484	715,097	524,126	541,595	439,114	636,609	2,988,724	1,882,763	1,514,605	4,958,535
Charges for service	584,908	614,263	671,485	799,313	566,985	529,946	578,575	578,124	625,213	550,262
Fines and forfeits	742,037	881,790	1,162,590	1,045,956	1,123,676	1,084,493	715,114	489,762	725,291	686,027
Fees and rentals	1,197,563	1,123,113	1,087,411	1,051,225	806,716	497,038	452,428	500,159	401,218	482,400
Investment income	(99,686)	168,575	186,025	58,378	102,982	233,772	344,899	269,872	(485,760)	668,027
Licenses and permits	311,218	264,840	377,683	383,629	243,017	278,769	328,791	291,463	357,396	319,506
Other miscellaneous revenues	1,113,058	1,091,427	692,754	1,743,092	1,499,104	1,345,334	1,258,572	625,832	1,430,116	1,387,588
Total revenues	40,228,247	38,549,724	38,569,538	39,040,567	39,645,639	39,247,324	41,380,718	42,092,158	45,972,186	59,734,660
Expenditures										
Current:										
Public safety	17,685,468	19,004,743	19,387,415	19,848,498	19,932,996	20,174,962	21,218,588	21,847,026	24,828,297	27,489,681
Recreation and culture	5,252,317	3,814,270	4,062,328	3,878,892	3,498,288	2,968,130	3,026,598	2,817,057	3,064,432	3,135,834
General government	3,643,832	3,727,050	4,001,412	4,509,539	5,268,836	5,976,425	5,259,527	5,702,891	5,838,901	5,700,402
Financial administration	600,062	735,423	844,480	688,490	641,620	473,228	612,456	638,336	713,241	868,380
Streets and highways	2,535,981	4,233,578	4,507,411	3,889,539	3,723,263	3,773,407	4,207,694	3,921,156	3,949,101	4,056,978
Operations	492,586	594,143	-	-	-	-	-	-	-	-
Economic development	755,344	14,916	27,903	13,316	25,381	24,562	9,316	6,062	1,048	-
Health and welfare	1,803,795	1,637,285	1,118,418	966,336	1,014,849	1,020,186	1,089,365	933,975	1,048,112	1,074,222
Debt service:										
Principal retirements	815,000	810,000	805,000	800,000	800,000	795,000	795,000	350,000	33,579	1,627,987
Interest and fiscal charges	239,200	206,600	174,200	142,000	110,000	78,000	46,200	14,400	528	550,317
Capital outlay	7,189,350	6,305,599	11,182,912	5,713,051	1,445,208	3,744,972	8,230,398	6,919,872	8,890,749	14,304,616
Total expenditures	41,012,935	41,083,607	46,111,479	40,449,661	36,460,441	39,028,872	44,495,142	43,150,775	48,367,988	58,808,417
Excess of revenues over (under) expenditures	(784,688)	(2,533,883)	(7,541,941)	(1,409,094)	3,185,198	218,452	(3,114,424)	(1,058,617)	(2,395,802)	926,243
Other Financing Sources (Uses)										
Issuance of debt	-	-	-	-	-	-	-	-	9,395,532	6,630,157
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Transfers in	18,020,242	19,047,247	18,999,377	19,339,107	19,316,085	23,948,610	25,483,216	20,273,998	22,115,500	29,089,103
Transfers out	(16,603,058)	(18,107,267)	(17,655,091)	(17,125,605)	(18,111,590)	(14,118,545)	(17,881,839)	(18,039,227)	(21,081,560)	(28,173,311)
Total other financing sources (uses)	1,417,184	939,980	1,344,286	2,213,502	1,204,495	9,830,065	7,601,377	2,234,771	10,429,472	7,545,949
Special Item - proceeds from close out of retirement plan	-	-	-	-	-	-	-	12,450,842	-	-
Net change in fund balances	\$ 632,496	\$ (1,593,903)	\$ (6,197,655)	\$ 804,408	\$ 4,389,693	\$ 10,048,517	\$ 4,486,953	\$ 13,626,996	\$ 8,033,670	\$ 8,472,192
Debt service as a percentage of noncapital expenditures	2.70%	2.84%	2.44%	2.48%	2.56%	2.40%	2.06%	0.91%	0.08%	4.67%

CITY OF STILLWATER, OKLAHOMA
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Sales & Use Taxes	Property Taxes	Franchise and Public		E911 Taxes	Lodging Tax	Total Taxes	Sales Tax as Percentage of
			Service Taxes					Total Taxes
2014	31,096,996	1,296,462	1,729,912		64,278	970,100	35,157,748	88.45%
2015	29,926,023	1,196,973	1,710,990		90,535	787,488	33,712,009	88.77%
2016	30,250,927	1,170,237	1,663,781		76,503	736,485	33,897,933	89.24%
2017	29,800,331	987,082	1,719,692		48,274	819,592	33,374,971	89.29%
2018	31,288,009	978,693	1,728,885		65,245	842,623	34,903,455	89.64%
2019	30,791,644	927,799	2,049,701		62,591	777,659	34,609,394	88.97%
2020	31,271,335	1,205,509	1,722,916		61,217	641,945	34,902,922	89.60%
2021	33,118,169	1,465,530	2,078,756		59,566	624,718	37,346,739	88.68%
2022	37,423,088	733,849	2,239,293		60,375	874,248	41,330,853	90.55%
2023	44,867,281	1,805,264	2,261,842		54,951	1,721,177	50,710,515	88.48%

CITY OF STILLWATER, OKLAHOMA
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY (1)
 LAST TEN FISCAL YEARS
(in thousands)

Fiscal Year	Real Property	Personal Property	Public Service Property	Total Valuation	Homestead Exemption	Other Exemptions (2)	Net Total Valuation	Total Direct Tax Rate	Total Estimated Actual Value	Ratio of Total Assessed to Actual Value
2014	252,163	23,619	6,481	282,263	5,054	1,033	276,176	4.69	2,475,991	11.15%
2015	261,644	27,453	5,718	294,815	4,925	1,156	288,734	4.16	2,586,096	11.16%
2016	271,254	31,739	7,588	310,581	4,838	1,288	304,455	3.78	2,724,395	11.18%
2017	286,207	32,288	7,158	325,653	4,777	1,287	319,589	3.25	2,856,605	11.19%
2018	304,725	33,681	7,326	345,732	4,719	1,223	339,790	2.75	3,032,737	11.20%
2019	318,548	33,965	7,626	360,139	4,686	1,450	354,003	2.72	3,159,114	11.21%
2020	339,463	34,915	7,470	381,848	4,574	1,710	375,564	2.73	3,349,544	11.21%
2021	345,443	35,155	8,641	389,239	4,539	1,893	382,807	1.83	3,414,377	11.21%
2022	366,696	34,323	8,935	409,954	4,392	2,125	403,437	0.30	3,596,088	11.22%
2023	386,436	36,028	8,513	430,977	4,351	2,507	424,119	1.34	3,780,500	11.22%

The assessed value of the taxable property as certified by the Payne County Assessor to be used for the 2024 fiscal year is as follows:

	Real Property	Personal Property	Public Service Property	Total Valuation	Homestead Exemption	Other Exemptions	Net Total Valuation	Total Direct Tax Rate	Total Estimated Actual Value
2024	\$ 398,231	\$ 35,342	\$ 8,242	\$ 441,815	\$ 4,373	\$ 2,676	\$ 434,766	2.47	\$ 3,875,570

(1) Source: Payne County Assessor

CITY OF STILLWATER, OKLAHOMA
DIRECT AND OVERLAPPING PROPERTY TAX RATES (1)
 LAST TEN FISCAL YEARS
(rate per \$1,000 of assessed value)

Fiscal Year	City of Stillwater Debt Service Fund	Independent School District No. 16	Meridian Technology Center	Payne County	Total
2014	4.69	68.92	15.47	16.43	105.51
2015	4.16	68.54	15.47	16.43	104.60
2016	3.78	68.95	15.47	16.43	104.63
2017	3.25	68.01	15.47	16.43	103.16
2018	2.75	66.37	15.47	16.43	101.02
2019	2.72	66.55	15.47	16.43	101.17
2020	2.73	66.69	15.47	16.43	101.32
2021	1.83	65.46	15.47	16.43	99.19
2022	0.30	66.99	15.47	16.43	99.19
2023	1.34	67.99	15.47	16.43	101.23

The direct and overlapping tax rates for FY 2024 are as follows:

Fiscal Year	City of Stillwater Debt Service Fund	Independent School District No. 16	Meridian Technology Center	Payne County	Total
2024	2.47	67.10	15.47	16.43	101.47

(1) Source: Payne County Assessor

CITY OF STILLWATER, OKLAHOMA
PRINCIPAL PROPERTY TAX PAYERS (1)
 CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Type of Business	2023			2014		
		Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank
Stillwater Ranch Holdings, LLC	Retirement community development	\$ 6,375,767	1.33%	1			
Tradan Heights Stillwater, LLC	Apartments	\$ 5,962,389	1.24%	2			
One On 4th St, LLC	Apartments	5,926,491	1.23%	3			
Stillwater Development, LLC	Real estate developer	5,259,307	1.09%	4			
Brookside Stillwater, LLC	Apartments	5,165,812	1.07%	5			
Links at Stillwater	Apartments/golf/fitness development	3,911,051	0.81%	6	\$ 2,780,113	0.96%	2
213 W Elm, LLC	Apartments	3,774,345	0.79%	7			
Wal-Mart Real Estate	Discount supercenter	3,665,531	0.76%	8	2,326,243	0.81%	4
Tailwind Stillwater, LLC	Apartments	2,872,649	0.60%	9			
1200 N Perkins Property, LLC	Apartments	2,865,843	0.60%	10			
Breckenridge Group Stillwater OK LLC	Off campus student housing				3,387,771	1.17%	1
Lakeview Pointe	Shopping center				2,393,520	0.83%	3
Sifty One at Tradan Heights	Apartments				2,222,478	0.77%	5
Campus Crest at Stillwater	Apartments				2,015,497	0.70%	6
ASCO Aerospace USA	Manufacturer of aerospace components				1,692,578	0.59%	7
Lowe's Home Center, Inc.	Home improvement store				1,568,205	0.54%	8
Henry Wells White Barn	Apartments/golf				1,375,405	0.48%	9
Stillwater Retirement, LLC	Senior living				1,237,021	0.43%	10
		<u>\$ 45,779,185</u>	<u>9.52%</u>		<u>\$ 20,998,831</u>	<u>7.28%</u>	

(1) Source: Payne County Assessor

CITY OF STILLWATER, OKLAHOMA
PROPERTY TAX LEVIES AND COLLECTIONS
 LAST TEN FISCAL YEARS
(in thousands of dollars)

Fiscal Year	Taxes Levied for the Year	Collected Within the Fiscal Year of the Levy		Collected on Prior Years' Levies (1)
		Amount	Percentage of Levy	Amount
2014	1,296	1,275	98%	21
2015	1,202	1,160	97%	16
2016	1,150	1,078	94%	62
2017	1,013	992	98%	38
2018	934	895	96%	44
2019	962	922	96%	38
2020	1,008	976	97%	29
2021	699	639	91%	96
2022	121	159	131%	22
2023	569	565	99%	21

(1) Collections of property taxes in Oklahoma are made at the County level. Information received from Payne County for collected delinquent amounts does not include the original levy year.

Note: Total collections for July through October 2023 are \$2,003 in current taxes and \$2,450 in delinquent taxes.

CITY OF STILLWATER, OKLAHOMA
TAXABLE SALES BY CATEGORY (1)
 LAST TEN FISCAL YEARS
(in thousands of dollars)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Retail trade	\$ 483,038	\$ 480,420	\$ 480,512	\$ 459,539	\$ 469,452	\$ 467,503	\$ 507,064	\$ 536,154	\$ 579,134	589,883
Accommodation and food services	148,363	148,904	154,198	154,052	161,040	161,562	150,159	155,762	197,648	200,441
Wholesale	70,324	51,578	42,187	38,811	44,628	38,728	34,891	35,898	45,024	49,228
Utilities	44,616	46,131	41,983	43,885	45,169	46,255	42,656	44,177	52,142	59,768
Information	25,105	25,393	25,041	24,427	23,039	22,658	22,728	22,471	24,706	23,677
Education services	18,517	14,818	4,801	11,449	27,145	23,582	81	90	109	155
Manufacturing	16,697	14,454	17,096	15,074	15,060	11,880	5,503	12,466	15,429	17,567
Unclassified	8,847	7,592	26,363	15,627	3,107	2,229	3,368	2,546	2,528	4,338
Other services (except Public Administration)	7,190	7,801	7,847	7,692	7,966	8,661	8,513	8,913	10,194	11,033
Real estate, rental, and leasing	13,102	12,796	11,966	14,289	13,262	14,454	11,351	10,191	11,501	14,574
Arts, entertainment, and recreation	3,995	3,955	3,898	4,349	4,061	4,267	6,364	6,244	8,305	8,053
Professional, scientific, and technical services	3,002	2,800	2,670	2,789	3,034	3,169	3,519	4,520	5,180	4,572
Transportation and warehousing	2,496	2,435	2,630	2,935	2,887	2,740	2,647	3,517	3,419	3,906
Finance and insurance	2,349	292	252	356	468	583	584	697	548	542
Construction	1,392	1,609	1,172	2,123	1,469	1,584	1,817	1,734	2,422	2,498
Mining, quarrying, and oil and gas extraction	842	755	127	46	3	104	20	72	140	186
Administrative, support, waste management, and rem	261	269	306	382	635	523	380	433	404	1,214
Agriculture, forestry, fishing, and hunting	55	70	64	72	82	103	173	154	153	258
Health care and social assistance	27	17	20	337	615	372	241	858	515	370
Public administration	3	5	(8)	(2)	0	32	4	175	6	65
All other outlets	-	-	-	-	-	-	-	-	-	-
Total	\$850,221	\$822,094	\$823,125	\$798,232	\$823,122	\$810,989	\$802,063	\$847,074	\$959,507	\$992,328
City general sales tax rate	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Transferable to SUA	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Dedicated sales tax - transportation projects (2)	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	1.0%
Total tax rate	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	4.0%

(1) Source: Oklahoma Tax Commission

(2) Dedicated sales tax of 1.0% was effective July 1, 2022. This additional tax was to expire September 30, 2026 but was extended until June 30, 2032.

Note: The State of Oklahoma retains 0.5% of the sales tax collected as an administrative fee.

CITY OF STILLWATER, OKLAHOMA
DIRECT AND OVERLAPPING SALES TAX RATES (1)
 LAST TEN CALENDAR YEARS

Fiscal Year	City of Stillwater (2)	State of Oklahoma	Payne County (3)
2014	3.50%	4.50%	0.813%
2015	3.50%	4.50%	0.813%
2016	3.50%	4.50%	0.813%
2017	3.50%	4.50%	0.813%
2018	3.50%	4.50%	0.813%
2019	3.50%	4.50%	0.813%
2020	3.50%	4.50%	0.813%
2021	3.50%	4.50%	0.813%
2022	3.50%	4.50%	0.813%
2023	4.00%	4.50%	0.813%

(1) Sales tax is a major revenue source of the General Fund for the City of Stillwater. Sales tax is collected by local merchants and remitted to the State of Oklahoma Tax Commission by the 15th of the month following its receipt. The Tax Commission returns the City's portion of the sales tax to the City by the 15th of the following month. Beginning in 1979, an additional 1% sales tax was levied by the City for use by the Stillwater Utilities Authority (SUA) (i.e., a Public Trust which operates the water, sewer and electric utilities of the City). The sales tax dedicated for the SUA is received by the City's General Fund and is immediately transferred to SUA.

(2) The City portion of sales tax increased to 4.00% effective July 1, 2022. The additional 0.50% is dedicated to fund transportation (street) projects. This additional tax will expire June 30, 2032.

(3) Stillwater is located in Payne County which initiated a 0.5% sales tax effective January 1, 1994. The 0.5% sales tax expired and was replaced with a 0.375% sales tax effective January 1, 1999. The Payne County sales tax was increased to 0.5% effective April 1, 2000. The Payne County sales tax was increased to 0.75% effective April 1, 2006. The Payne County sales tax was increased to 0.813% effective April 1, 2013.

CITY OF STILLWATER, OKLAHOMA
ELECTRIC UTILITY CUSTOMERS AND SALES BY TYPE
 LAST TEN FISCAL YEARS

		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Commercial:	Average monthly customers	2,336	2,369	2,387	2,430	2,448	2,466	2,483	2,484	2,529	2,540
	Annual sales	\$ 17,063,666	\$ 18,115,939	\$ 17,426,665	\$ 18,255,860	\$ 18,531,334	\$ 18,413,545	\$ 17,029,618	\$ 17,036,886	\$ 20,098,237	\$ 23,373,889
	Percentage of total annual sales	39%	39%	39%	40%	40%	39%	39%	38%	39%	40%
Residential:	Average monthly customers	17,996	18,278	18,576	18,526	18,619	18,853	18,981	19,195	19,407	19,599
	Annual sales	\$ 21,896,747	\$ 22,477,571	\$ 21,431,632	\$ 22,043,277	\$ 22,787,588	\$ 22,873,131	\$ 21,963,322	\$ 22,543,574	\$ 25,630,084	\$ 29,781,644
	Percentage of total annual sales	50%	48%	48%	48%	49%	49%	50%	51%	50%	51%
Industrial/Institutional:	Average monthly customers	5	5	5	5	5	5	5	5	5	5
	Annual sales	\$ 5,086,290	\$ 5,991,449	\$ 5,587,646	\$ 5,435,577	\$ 5,547,897	\$ 5,432,937	\$ 4,958,654	\$ 4,852,467	\$ 5,564,744	\$ 5,190,362
	Percentage of total annual sales	12%	13%	13%	12%	12%	12%	11%	11%	11%	9%

CITY OF STILLWATER, OKLAHOMA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT (1) (2)

AS OF JUNE 30, 2023

(in thousands of dollars)

<u>Governmental Unit:</u>	<u>Bonds Outstanding</u>	<u>Percentage Applicable to City of Stillwater Property Owners / Patrons</u>	<u>Estimated Share of Overlapping Debt</u>
Stillwater Independent School District #16 (3) Debt repaid with property taxes	\$ 56,385	82.28%	\$ 46,396
City of Stillwater direct debt Debt repaid with property taxes	\$ 9,000	100.00%	\$ 9,000
Total direct and overlapping debt			<u><u>\$ 55,396</u></u>

(1) Stillwater School District and Payne County include all of the City of Stillwater and extend beyond the physical boundaries of the City. This schedule estimates the portion of governmental debt that is borne by the property owners (via property taxes) and patrons (via sales tax) of the City of Stillwater.

(2) Computation assumptions: For debt repaid with property taxes, the percentage of assessed property within the City of Stillwater in relation to the assessed value of the school district (which extends beyond the city limits) was used.

(3) Sources: assessed value data, school and county amounts - Payne County Assessor's Office

CITY OF STILLWATER, OKLAHOMA
RATIOS OF OUTSTANDING DEBT BY TYPE
 LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities		Business-type Activities				Debt as				
	General Obligation Bonds	Lease and SBITA Obligations (1)	Revenue Bonds	Notes Payable	Direct		Total Primary Government	Personal Income (in thousands of dollars)	Percentage of		Total Debt Per Capita
					Borrowing - Notes Payable	Lease and SBITA Obligations (1)			Personal Income	Population	
2014	5,597,899	-	-	23,692,419	2,442,643	-	31,732,962	2,991,209	1.1%	48,406	655.56
2015	4,724,678	-	68,211,090	20,666,471	3,257,684	-	96,859,923	2,912,363	3.3%	48,967	1,978.07
2016	3,856,281	-	67,977,127	17,540,437	3,121,682	-	92,495,527	2,854,057	3.2%	49,504	1,868.45
2017	2,993,059	-	67,743,165	26,534,027	3,106,081	-	100,376,332	2,882,278	3.5%	49,829	2,014.42
2018	2,129,838	-	66,214,202	30,109,922	3,212,738	-	101,666,700	2,987,591	3.4%	50,391	2,017.56
2019	1,271,617	-	64,650,240	35,531,350	2,356,079	-	103,809,286	3,067,772	3.4%	50,299	2,063.84
2020	413,396	-	63,031,277	38,226,074	2,650,462	-	104,321,209	3,243,810	3.2%	48,394	2,155.66
2021	-	-	61,357,314	39,947,530	3,152,707	-	104,457,551	3,531,531	3.0%	48,134	2,170.14
2022	9,351,254	63,254	59,613,352	37,452,467	2,682,795	21,724	109,184,846	3,684,949	3.0%	49,160	2,221.01
2023	9,333,588	608,964	57,789,389	40,803,897	10,320,905	60,557	118,856,743	**	**	**	**

** Data not available at time of publication

(1) Amounts were recognized with the implementation of GASB statement 87 in FY22 and GASB statement 96 in FY23.

CITY OF STILLWATER, OKLAHOMA
RATIO OF GENERAL BONDED DEBT TO ASSESSED VALUES
AND PER CAPITA BONDED DEBT
 LAST TEN FISCAL YEARS

Fiscal Year	<u>General Obligation Bonds</u>		Accumulated Resources Restricted to Repayment of		Population	Net Bonded Debt Per Capita (1)	Total Estimated Actual Value (in thousands)	Net Bonded Debt per \$1,000 of Assessed Value
	Governmental Activities	Total Primary Government	General Bonded Debt	Net General Bonded Debt				
2014	5,597,899	5,597,899	316,318	5,281,581	48,406	109.11	2,475,991	2.13
2015	4,724,678	4,724,678	230,786	4,493,892	48,967	91.77	2,586,096	1.74
2016	3,856,281	3,856,281	209,523	3,646,758	49,504	73.67	2,724,395	1.34
2017	2,993,059	2,993,059	188,857	2,804,202	49,829	56.28	2,856,605	0.98
2018	2,129,838	2,129,838	139,552	1,990,286	50,391	39.50	3,032,737	0.66
2019	1,271,617	1,271,617	152,309	1,119,308	50,299	22.25	3,159,123	0.35
2020	413,396	413,396	162,401	250,995	48,394	5.19	3,349,544	0.07
2021	-	-	-	-	48,134	-	3,414,377	-
2022	9,351,254	9,351,254	673,299	8,677,955	49,160	176.52	3,596,088	2.41
2023	9,333,588	9,333,588	671,370	8,662,218	**	**	3,780,500	2.29

** Data not available at time of publication

CITY OF STILLWATER, OKLAHOMA
PLEDGED REVENUE COVERAGE (1)
 LAST TEN FISCAL YEARS
(dollars in thousands)

Oklahoma Water Resources Board Notes and 2005 and 2014 Revenue Bonds							2007 and 2010 Revenue Notes (2)			
Fiscal Year	Utility Operating Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service			Pledged Transportation Sales Tax	Debt Service		
				Principal	Interest	Coverage		Principal	Interest	Coverage
2014	77,396	42,098	35,298	1,190	481	21.12	2,093	1,740	174	1.09
2015	78,625	45,920	32,705	1,190	2,281	9.42	2,050	1,805	123	1.06
2016	77,026	43,485	33,541	1,214	3,289	7.45	2,051	1,880	69	1.05
2017	83,843	47,075	36,768	1,759	3,303	7.26	874	960	14	0.90
2018	85,941	47,599	38,342	3,598	3,458	5.43	-	-	-	-
2019	83,389	48,522	34,867	3,661	3,549	4.84	-	-	-	-
2020	80,975	44,822	36,153	3,743	3,564	4.95	-	-	-	-
2021	97,230	62,172	35,058	4,249	3,572	4.48	-	-	-	-
2022	95,925	68,252	27,673	4,264	3,528	3.55	-	-	-	-
2023	105,778	65,070	40,708	5,178	3,376	4.76	-	-	-	-

(1) Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(2) The revenue note is payable solely from sales tax revenue equal to one half of the one-half cent transportation sales tax collected by the City.

CITY OF STILLWATER, OKLAHOMA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Governmental activities:										
Public safety	199.0	202.5	202.0	203.8	196.5	200.5	193.0	206.0	206.0	203.5
Recreation and culture (1) (2)	80.5	67.3	51.5	60.0	35.0	33.5	32.0	32.0	32.0	33.5
General government	56.5	50.3	55.3	51.3	53.5	54.0	56.0	53.5	50.5	52.0
Financial administration	14.8	17.0	17.0	17.0	15.0	15.0	14.0	13.5	14.5	15.5
Streets and highways	26.0	29.0	42.0	37.0	35.0	34.0	34.0	37.0	40.0	37.0
Engineering and public works administration	6.0	6.0	7.0	6.0	5.0	5.5	6.5	6.5	6.5	7.0
Health and welfare	18.0	20.0	18.0	13.0	13.5	13.5	12.0	12.0	13.0	12.5
Business-type activities:										
Electric, water, and wastewater operations	146.8	158.3	156.8	157.3	145.5	159.5	153.5	137.0	146.5	151.5
Sanitation operations	30.0	29.0	31.0	28.0	27.0	28.0	29.0	28.0	28.0	30.0
Airport operations	5.8	5.8	10.8	11.5	10.5	15.5	17.0	16.0	18.5	19.0
Total	583.3	585.0	591.3	584.8	536.5	559.0	547.0	541.5	555.5	561.5

Source: City Payroll Division

(1) In March 2018 Henderson Golf assumed management of Lakeside Golf Course.

(2) In April 2018 Stillwater YMCA Center assumed management of the municipal pool.

CITY OF STILLWATER, OKLAHOMA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Governmental activities:										
Public safety										
Police stations	1	1	1	1	1	1	1	1	1	1
Fire stations	4	4	4	4	4	4	4	4	4	4
Recreation and culture										
Athletic fields	23	23	23	23	23	23	23	23	23	23
Tennis courts	10	7	8	8	8	8	8	8	8	8
Neighborhood/community parks	22	22	22	22	22	22	22	22	22	22
Lakeside Golf Course - acreage	160	160	160	160	160	160	160	160	160	160
Streets and sewers										
Streets (miles)	215	216	234	234	234	234	235	236	237	212
Traffic signals	64	65	65	67	67	67	67	67	67	67
Business-type activities:										
Electric										
Power plants	1	1	1	1	1	1	1	1	1	1
Substations	8	8	8	8	8	8	8	8	8	8
Miles of 69KV line	20.8	21.3	21.3	21.3	24.1	25.7	24.3	24.3	24.3	24.3
Water										
Water plant	1	1	1	1	1	1	1	1	1	1
Water storage towers (away from plant)	6	6	13	13	14	12	13	12	12	12
Wastewater										
Wastewater plant	1	1	1	1	1	1	1	1	1	1
Lift stations	15	15	15	16	16	16	16	16	16	17

Sources: Various City departments

CITY OF STILLWATER, OKLAHOMA
OPERATING INDICATORS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Governmental activities:										
Public safety										
Traffic citations	2,779	2,574	4,719	5,980	5,511	5,668	5,782	2,339	3,172	2,818
Parking tickets	14,709	11,135	12,243	10,565	13,110	9,531	8,160	4,242	9,714	9,099
Police calls for service	31,548	33,241	39,508	38,496	40,573	38,999	33,232	27,597	62,017	34,924
Animals handled by Animal Welfare	2,465	2,081	1,977	2,161	2,088	2,076	2,062	1,237	1,544	1,635
Fire calls for service	4,130	4,453	4,678	5,362	5,859	4,721	3,588	3,530	4,132	4,100
Recreation and culture										
Acres mowed (1)	5,490	4,829	4,829	16,524	18,103	13,970	16,016	13,821	9,864	9,351
Program participants (2)	2,618	1,990	2,368	2,469	2,048	2,065	1,849	0	87	326
Senior Center daily average attendance (2)	25	63	65	53	56	50	47	31	40	45
Multi Arts participants (3)	-	-	-	-	-	-	-	-	-	-
Swimming pool admissions (4)	10,840	11,431	10,723	10,751	-	-	-	-	-	-
Lakeside Golf Course - rounds of golf (5)	29,563	27,651	27,103	26,952	18,824	-	-	-	-	-
Volumes in library (6)	111,072	101,941	98,312	92,134	87,916	100,035	72,071	83,487	79,274	79,366
Total circulation of library materials (6)	353,860	362,895	373,257	368,164	352,953	374,176	331,493	322,190	345,025	357,006
Community Center admissions (2)	159,548	138,807	123,538	125,715	136,735	183,689	81,510	23,670	62,900	59,165
General government										
Supported micro-computers by IT	450	450	450	450	450	475	475	477	482	520
Helpdesk/trouble calls by IT	2,100	2,050	2,800	2,500	2,800	3,200	3,325	3,300	3,300	3,450
Ordinances drafted	35	35	36	26	31	31	15	22	21	26
Financial administration										
Computer generated accounts payable checks	2,399	2,374	2,414	2,876	2,721	2,249	2,229	2,643	4,360	4,732
Budget revisions/amendments processed	289	271	281	404	361	449	527	752	873	744
Requisitions reviewed	1,639	1,515	1,295	1,390	1,119	1,018	1,979	4,190	4,062	4,265
Municipal court cases	7,263	6,532	8,009	6,957	7,346	8,375	7,703	3,530	4,100	3,785
Streets and highways										
Feet of striping (7)	31,680	54,269	106,305	15,750	30,320	12,364	15,284	21,329	18,658	24,824
Signs made	736	250	451	541	1,095	1,115	1,116	1,118	1,492	903
Crack sealant (blocks) (8)	6,237	16,475	9,090	88	76	16	147	6	0	81
Slurry sealant (blocks)	-	8	-	-	-	-	-	-	-	-
Concrete replacement (cu. yds.)	1,252	1,425	516	974	923	1,006	727	700	720	593
Health and welfare										
Developments reviewed	66	66	65	67	74	103	120	120	129	100
Permits issued	3,124	2,784	2,760	3,040	2,181	2,064	2,728	2,961	2,790	2,688
Code enforcement inspections (9)	8,114	6,061	5,204	811	2,230	3,334	1,040	1,260	1,616	508
High grass and weed cases (9)	309	635	699	101	143	279	121	315	254	279
Trees and shrubs planted	42	-	-	501	450	10	8	-	-	550

CITY OF STILLWATER, OKLAHOMA
OPERATING INDICATORS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 (continued)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Business-type activities:										
Electric, water, and wastewater operations										
Electric connections	20,336	20,624	20,476	20,921	21,071	21,324	21,470	21,684	21,941	22,143
Water connections	16,607	17,015	17,077	18,695	18,779	18,783	18,856	18,980	19,230	19,366
Waterline repairs (10)	340	300	189	216	225	225	191	278	376	382
Water treated (million gallons)	2,321	2,400	4,472	2,586	2,209	1,849	1,877	2,402	2,437	2,434
Sewage treated (million gallons)	1,905	1,799	1,776	1,671	1,596	1,746	1,728	1,655	1,851	1,483
Sanitation operations										
Landfill usage (tons)	18,602	19,006	19,076	20,200	21,072	21,041	21,079	22,107	22,147	22,650
Yard waste hauled (tons)	1,040	1,424	1,233	992	1,121	1,185	1,185	838	616	1,102
Fleet operations										
Vehicles maintained	539	573	575	580	495	507	522	522	533	568
Fleet job orders completed	4,540	5,095	3,886	2,256	2,166	2,223	2,199	2,300	2,215	2,117
Airport operations										
Air traffic operations (avg month)	4,911	5,526	5,765	5,899	6,520	6,154	5,096	6,314	6,601	6,448

(1) Acres mowed times number of times mowed.

(2) In March 2020, the Mayor issued a proclamation declaring a state of emergency to combat COVID-19; the proclamation specified that City Hall and City-owned facilities shall close and all programming and/or events be postponed until expiration of the declaration. In May 2020, the Mayor issued an amendment effective June 2020 reopening City Hall, the Stillwater Community Center, the Stillwater Public Library, and City Park facilities; however, the Senior Activity Center, the Swimming Pool at Couch Park, and City programs remained closed. On February 26, 2021, the Mayor issued a proclamation reopening the Senior Activity Center and the Swimming Pool.

(3) Operation of the Multi Arts programming was assumed by The Friends of the Multi Arts Center, Inc from May 1, 2012 to July 1, 2017; Oklahoma State University was granted operation of Multi Arts on July 1, 2017.

(4) Stillwater YMCA Center assumed management of the municipal pool in April 2018

(5) 2018 data is for the period of July 1, 2017 through February 28, 2018; Henderson Golf assumed management of golf course on March 1, 2018.

(6) In 2020, the Library began doing a physical inventory count of volumes rather than using a calculation that accounts for changes in volumes since 1990.

(7) 2016 measurement includes contracted longline striping

(8) Measured in lbs. in 2014-2016.

(9) Measured based on number of contacts in 2014-2016 & 2018; 2017 & 2019-2023 measured per case.

(10) Includes water main and service line repairs.

Sources: Various City departments

CITY OF STILLWATER, OKLAHOMA
PRINCIPAL EMPLOYERS (1)
 CURRENT YEAR AND NINE YEARS AGO

<u>Employer</u>	<u>Current Year</u>			<u>Nine Years Ago</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Oklahoma State University	5,351	1	21%	5,659	1	19%
Stillwater Medical Center	1,367	2	5%	886	2	3%
Stillwater Public Schools	915	3	4%	809	3	3%
City of Stillwater	558	4	2%	583	4	2%
Wal-Mart (2)	355	5	1%	505	5	2%
Stan Clark Companies	270	6	1%	145	10	0%
Oncue Marketing	207	7	1%	171		
OK State Dept. of Career Tech	206	8	1%	240	6	1%
Stillwater Designs/Kicker Audio	196	9	1%	185	7	1%
National Standard	174	10	1%	175	8	1%
Simmons Bank (3)	45			150	9	0%
Others:						
Meridian Technology Center	143			124		
Frontier Electronics	132			102		
ASCO Aerospace USA	135			0		

(1) Sources: human resource departments of various local employers

(2) Current year excludes Wal-Mart location on 6th street

(3) In May 2018, BankSNB converted to Simmons Bank

CITY OF STILLWATER, OKLAHOMA
DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Education Level in Years of							
		Personal Income (in thousands of dollars)	Per Capita Personal Income (2)	Median Age (3)	Schooling (3)		K-12 School Enrollment (4)	Post-Secondary Enrollment (4)	Unemployment Rate (5)
					Percentage High- School Graduate or Higher	Percentage			
						Bachelor's Degree or Higher			
2014	48,406	2,991,209	38,028	23.7	94.5%	48.5%	6,212	27,974	4.8%
2015	48,967	2,912,363	36,757	23.7	95.2%	48.7%	6,285	28,030	4.2%
2016	49,504	2,854,057	29,093	23.6	95.1%	48.4%	6,137	27,842	4.2%
2017	49,829	2,882,278	29,450	23.8	95.2%	48.4%	6,742	28,119	3.5%
2018	50,391	2,987,591	37,195	25.5	94.4%	47.7%	6,524	27,557	3.9%
2019	50,299	3,067,772	38,276	25.5	93.6%	43.7%	6,512	30,765	2.9%
2020	48,394	3,243,810	40,487	25.6	93.3%	44.7%	6,029	26,252	4.4%
2021	48,134	3,531,531	43,952	25.6	93.1%	45.5%	6,259	26,589	2.6%
2022	49,160	3,684,949	45,416	**	**	**	6,486	26,624	3.4%
2023	**	**	**	**	**	**	6,278	27,077	3.0%

** Data not available at time of publication

(1) Population estimates provided by the City of Stillwater Department of Community Development and the U.S. Census Bureau.

(2) Personal Income estimates and Per Capita Personal Income provided by U.S. Department of Commerce.

(3) Median age and educational attainment provided by U.S. Census Bureau. Education attainment refers to those persons 25 years or older.

(4) Enrollment figures are for the Fall Semester immediately following the fiscal year indicated and include pre-k full-time students.
 Post-secondary enrollment includes enrollment at Oklahoma State University-Stillwater, Northern Oklahoma College-Stillwater,
 and full/half-time students at Meridian Technology Center.

(5) Unemployment rate provided by Bureau of Labor Statistics and is for Payne County.



Stillwater Electric Utility

The average electric utility customer used approximately 10,847 kilowatts an hour in 2023.

OTHER REPORTS



Utility & Billing Services

The Utility & Billing Services Department handles more than 25,000 billing accounts each month.





**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and Members of the City Council
City of Stillwater, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Stillwater, Oklahoma (the "City") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated December 11, 2023. Our report includes a reference to other auditors who audited the financial statements of Stillwater Medical Center Authority as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an

HSPG & ASSOCIATES, PC

objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HSPG & Associates, P.C.

December 11, 2023



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CITY OF STILLWATER, OKLAHOMA

**SINGLE AUDIT REPORTS
AND SUPPLEMENTARY SCHEDULES**

Year Ended June 30, 2023



CITY OF STILLWATER, OKLAHOMA

**SINGLE AUDIT REPORTS
AND SUPPLEMENTARY SCHEDULES
Year Ended June 30, 2023**

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The City of Stillwater, Oklahoma financial statements and related notes for the year ended June 30, 2023 were audited by HSPG & Associates, PC and issue under a separate cover.

SINGLE AUDIT REPORTS AND SUPPLEMENTARY SCHEDULES:

Reports related to Federal Assistance Programs Required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance):

Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Schedule of Expenditures of Federal Awards	4
Notes to Schedule of Expenditures of Federal Awards	5
Schedule of Findings and Questioned Costs	6
Summary Schedule of Prior Findings and Questioned Costs	8



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER
COMPLIANCE, AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Members of the City Council
City of Stillwater, Oklahoma

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Stillwater, Oklahoma’s (the City’s) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs for the year ended June 30, 2023. The City’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

The City’s basic financial statements include the operations of Stillwater Medical Center Authority (the “Authority”) a discretely presented component unit, which expended \$10,809,250 in federal awards which is not included in the City’s schedule of expenditures of federal awards during the year ended June 30, 2023. Our audit, described below, did not include the operations of the Authority because the component unit engaged other auditors to perform their December 31, 2022 audit of compliance.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City’s federal programs.

HSPG & ASSOCIATES, PC

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the City as of and for the year ended June 30, 2023, and have issued our report thereon dated December 11, 2023, which contained an unmodified opinion on those financial statements. Our audit report includes a reference to other auditors. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

HSPG & Associates, P.C.

December 11, 2023

CITY OF STILLWATER, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2023

Federal Grantor / Pass-Through Grantor / Program Title	Grant Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Housing and Urban Development:</u>			
Passed through Oklahoma Department of Commerce:			
COVID-19 Utility & Rent Assistance	CDBG-CV	14.228	\$ 431,902
Community Development Block Grant	18266 CDBG SC 21	14.228	116,195
Total U.S. Department of Housing and Urban Development			548,097
<u>U.S. Department of Justice:</u>			
Passed through Oklahoma State Bureau of Investigation:			
Oklahoma Internet Crimes Against Children	-	16.543	18,371
Total U.S. Department of Justice			18,371
<u>U.S. Department of Transportation</u>			
Airport Improvement Program - Middle Apron	3-40-0090-032-2021	20.106	2,643,062
Airport Improvement Program - Master Plan Update	3-40-0090-033-2021	20.106	193,006
COVID-19 Airport Coronavirus Response Grant Proj	3-40-0090-034-2021	20.106	161,267
COVID-19 American Rescue Plan Act	3-40-0090-035-2022	20.106	836,301
Airport Improvement Program - Airfield Electric	3-40-0090-036-2022	20.106	310,035
Airport Improvement Program - Snow Removal Equi	3-40-0090-037-2022	20.106	633,995
Airport Improvement Program - BIL Grant #1	3-40-0090-038-2022	20.106	817,094
Sub-total			5,594,760
Passed through Federal Highway Administration:			
Passed through Oklahoma Tourism and Recreation Department:			
Highway Safety Cluster:			
Recreational Trails Program	-	20.219	231,523
Total U.S. Department of Transportation			5,826,283
<u>U.S. Department of Treasury</u>			
Passed through State of Oklahoma:			
COVID-19 - American Rescue Plan Act	-	21.027	624,586
Total U.S. Department of Treasury			624,586
<u>Federal Communications Commission</u>			
Passed through Universal Service Administrative Co.:			
COVID-19 - Emergency Connectivity Fund	-	32.009	1
Total Federal Communications Commission			1
<u>National Endowment for the Humanities:</u>			
Passed through Oklahoma Department of Libraries:			
Health Literacy Project	-	45.310	814
eMedia	-	45.310	115,696
eMedia	-	45.310	40,000
eMedia	-	45.310	24,000
eMedia	-	45.310	50,000
Ready2Read	-	45.310	2,000
Adult Online HS	-	45.310	7,676
BeanStack ODL	-	45.310	1,300
COVID-19 - ARPA Grant	-	45.310	22,089
Sub-total			263,575
COVID-19 - ARPA Targeted Grants to Libraries	-	45.312	14,190
Total National Endowment for the Humanities			277,765
<u>U.S. Department of Homeland Security:</u>			
Passed through Oklahoma Department of Emergency Management:			
Hazard Mitigation Assistance - WTP Generator	DR-4315-0017-OK	97.039	7,175
Emergency Management Performance Grant	EMPG-22	97.042	12,500
Emergency Management Performance Grant	EMPG-23	97.042	37,500
Fire Assistance Grant	EMW-2021-FG-02169	97.044	29,072
Hazard Mitigation Assistance - Stormwater Mgmt	EMW-2021-PC-001/PDMC-PL-06-OK-2019-001	97.047	180,949
Total U.S. Department of Homeland Security			267,196
Total expenditures of federal awards			\$ 7,562,299

See accompanying notes to schedule of expenditures of federal awards.

CITY OF STILLWATER, OKLAHOMA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2023

1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Stillwater, Oklahoma (the City) under programs of the federal government for the year ended June 30, 2023. The City's reporting entity is defined in Note 1 to the City's basic financial statements. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in financial position, or, where applicable, cash flows of the City. All federal awards passed through other government agencies are included on the Schedule.

2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 of the City's basic financial statements. The expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

3) Subrecipients

The City did not provide federal awards to subrecipients during the year ended June 30, 2023.

CITY OF STILLWATER, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor’s report issued on noncompliance
for major federal programs: Unmodified

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Program

Dollar threshold used to distinguish
Between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes _____ no

**CITY OF STILLWATER, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)**

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV – PRIOR YEAR FINDINGS

There were no findings in the prior year that were required to be reported.

SUMMARY SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS

There were no findings in the prior year.

CITY OF STILLWATER, OKLAHOMA

PASSENGER FACILITY CHARGE PROGRAM AUDIT

Year Ended June 30, 2023



CITY OF STILLWATER, OKLAHOMA

PASSENGER FACILITY CHARGE PROGRAM AUDIT

Year Ended June 30, 2023

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The City of Stillwater, Oklahoma financial statements and related notes for the year ended June 30, 2023 were audited by HSPG & Associates, PC and issue under a separate cover.

The Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards was issued by HSPG under a separate cover.

Independent Auditors' Report on Compliance for the Passenger Facility Charge Program; Report on Internal Control Over Compliance; and Report on Schedule of Passenger Facility Charges Collected and Expensed.	1-3
Schedule of Passenger Facility Charges Collected and Expensed.	4
Notes to Schedule of Passenger Facility Charges Collected and Expensed.	5
Summary of Auditors' Results.	6



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR THE PASSENGER
FACILITY CHARGE PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF PASSENGER FACILITY CHARGES
COLLECTED AND EXPENSED**

To the Honorable Mayor and Members of the City Council
City of Stillwater, Oklahoma

Opinion on Compliance for the Passenger Facility Charge Program

We have audited the City of Stillwater, Oklahoma’s (the “City’s”) compliance with the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (the “Guide”) issued by the Federal Aviation Administration (“FAA”) that could have a direct and material effect on the City’s passenger facility charge program for the year ended June 30, 2023.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended June 30, 2023.

Basis for Opinion on the Passenger Facility Charge Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“GAAS”); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the passenger facility charge program. Our audit does not provide a legal determination of the City’s compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City’s passenger facility charge program.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and to express an opinion on the City’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Guide will always detect a material misstatement when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City's compliance with the requirements of the passenger facility charge program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the passenger facility charge program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of the passenger facility charge program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the passenger facility charge program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or, significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as described above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Passenger Facility Charges Collected and Expended

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 11, 2023, which contained unmodified opinions on those financial statements. Our audit report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the basic financial statements as a whole. The accompanying schedule of passenger facility charges collected and expended is presented for purposes of additional analysis as specified in the Guide and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of passenger facility charges collected and expended is fairly stated in all material respects in relation to the basic financial statements as a whole.

HSPG & Associates, P.C.

December 11, 2023

CITY OF STILLWATER, OKLAHOMA
STILLWATER REGIONAL AIRPORT
SCHEDULE OF PASSENGER FACILITY CHARGES COLLECTED AND EXPENDED
For the Year Ended June 30, 2023

	Cumulative Program Total June 30, 2022	For the Quarter Ended				For the Year Ended June 30, 2023	Cumulative Program Total June 30, 2023
		September 30, 2022	December 31, 2022	March 31, 2023	June 30, 2023		
Revenues:							
Passenger facility charges	\$ 161,310	\$ 27,656	\$ 32,182	\$ 38,275	\$ 32,056	\$ 130,169	\$ 291,479
Interest	258	278	278	278	278	1,112	1,370
Total revenues	<u>161,568</u>	<u>27,934</u>	<u>32,460</u>	<u>38,553</u>	<u>32,334</u>	<u>131,281</u>	<u>292,849</u>
Expenses:							
Application # 2020-01-C-00-SWO:							
001 - Reconstruct north portion of apron (design and construction)	-	-	-	-	-	-	-
002 - Acquire aircraft rescue and firefighting vehicle	125,000	-	-	-	87,560	87,560	212,560
003 - PFC application preparation expenses	<u>18,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,537</u>
Total expenses	<u>143,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,560</u>	<u>87,560</u>	<u>231,097</u>
Net passenger facility charges revenue	<u>\$ 18,031</u>	<u>\$ 27,934</u>	<u>\$ 32,460</u>	<u>\$ 38,553</u>	<u>\$ (55,226)</u>	<u>\$ 43,721</u>	<u>\$ 61,752</u>

CITY OF STILLWATER, OKLAHOMA
NOTES TO THE SCHEDULE OF PASSENGER
FACILITY CHARGES COLLECTED AND EXPENDED
For the Year Ended June 30, 2023

Note 1 – General

The Aviation Safety and Capacity Expansion Act of 1990 (Public Law 101-508, Title II, Subtitle B) authorized the local imposition of passenger facility charges (PFC) and use of PFC revenues on Federal Aviation Administration (FAA) approved projects.

On August 14, 2020, the FAA approved a \$4.50 PFC collection at Stillwater Regional Airport (SWO) beginning on October 1, 2020 and concluding on August 1, 2026 (PFC Application Number: 2020-01-C-00-SWO). The total approved amount of PFC revenue that SWO can collect is \$751,098.

Note 2 – Basis of Accounting

The accompanying schedule of passenger facility charges collected and expended presents the revenues received from PFC and expenses on approved projects on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Revenue received and expenditures made on approved projects in the accompanying schedule agree to the PFC quarterly status reports submitted by SWO to the FAA.

**CITY OF STILLWATER, OKLAHOMA
SUMMARY OF AUDITORS' RESULTS
For the Year Ended June 30, 2023**

Summary of Auditors' Results

- | | |
|--|------------|
| 1. Type of report issued on schedule of passenger facility charges (PFC) collected and expensed. | Unmodified |
| 2. Type of report on PFC compliance. | Unmodified |

Findings Required to be Reported by the Guide

None.



December 11, 2023

To the Honorable Mayor and Members of the City Council
City of Stillwater, Oklahoma

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Stillwater, Oklahoma (the “City”) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 25, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. Effective July 1, 2022, the City applied the provisions of GASB Statement No. 96, *Subscription-based Information Technology Arrangements*. The implementation of this statement had no impact on the City’s beginning of year net position. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the City’s financial statements were:

Reported liabilities and related amounts and disclosures for the City’s pension and other post-employment benefits, which are derived from actuary studies and employ numerous estimates.

Estimated provisions for the allowance for doubtful accounts, primarily related to utility receivables and court fines, which are based on applying historical percentages and current economic conditions.

Estimated losses relating to workers compensation claims, which are based on estimated losses developed by the City’s third-party administrator.

HSPG & ASSOCIATES, PC

5400 N Grand Blvd, Suite 330 • Oklahoma City, Oklahoma 73112 • Phone: 405.844.9995 • Fax: 405.844.9975

Estimated losses relating to health insurance claims, which are based on a study prepared by the City's third-party administrator calculating the lag time between claims incurred and claims paid.

Estimated fair value of investments which is determined using quoted prices in active markets, benchmark curves, benchmarking of like securities, sector groupings, or matrix pricing.

Estimated useful lives of depreciable capital assets which are determined based on the expected nature and use of each asset.

Discount rate and term of leases and subscription-based information technology arrangements (SBITA) used to measure lease liabilities, lease receivables, and SBITA liabilities which are based on the interest rate implicit in the agreement and the contractual term adjusted for any renewal, termination, or purchase options that are expected to be exercised.

We evaluated the methods, assumptions, and data used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

Footnote IV discloses the City's pension and OPEB obligations and the key estimates used in developing the estimated liabilities/assets and related reporting provisions.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Uncorrected misstatements consist of the following:

- An additional liability for expected future increases in reported workers compensation claims of \$350,000 for Governmental Activities and \$50,000 for Stillwater Utilities Authority and Business-type Activities based on historical claim development.
- An increase to the cost of inventories of \$228,000 for Stillwater Utilities Authority and Business-type Activities for the projection of excluded shipping and other receiving costs noted in the inventory cost testing sample.
- An increase in accounts payable for Governmental Activities of \$150,000 related to an invoice for project development services that was not due and payable at year-end, but for which the services were received during fiscal year 2023.
- A reduction of OPEB expense of \$34,000 for Stillwater Utilities Authority and Business-type Activities and a corresponding increase of OPEB expense of \$34,000 for Governmental Activities

related to a change in the percentage of employees between opinion units in the current year not factored into the City's allocation.

Misstatements detected as a result of audit procedures and corrected by management included the following:

- An increase in capital outlay expenditures and other financing sources for public safety communications equipment for the City Capital Fund in the amount of \$6,398,000 acquired using proceeds of a note payable with the manufacturer of the equipment. This entry had no effect on the net change in fund balance.
- An increase to intergovernmental revenue and public safety expenditures for the General Fund of \$2,107,000 for on-behalf contributions made to the fire pension plan by the state and \$862,000 for on-behalf contributions made to the police pension plan by the state. This entry had no effect on the net change in fund balance.
- An increase in General Fund expenditures and Governmental Activities expenses of \$179,000 related to a software maintenance agreement that related to fiscal year 2023 but was recorded as a prepaid expense.
- Reclassification of \$124,000 of interest paid on debt to interest from principal retirement expenditures for the City Capital Fund. This entry had no effect on the net change in fund balance.
- Reclassification of prepaid expenses of \$98,000 for Stillwater Utilities Authority and Business-type Activities and \$36,000 for the General Fund and Governmental Activities that were netted with accounts payable. This entry had no effect on the net change in fund balance.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 11, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. The City uses Crawford & Associates, P.C. to assist the City with drafting its annual financial statements. To our knowledge, no consultation took place that involved unusual or new applications of accounting principles.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the City's budgetary comparison schedules, pension plan and other post-employment benefit funding schedules, and management's discussion and analysis, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the City's other supplementary information which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

HSPG & Associates, P.C.

REPORT TO: CITY COUNCIL

MEETING DATE: DECEMBER 18, 2023



Agenda Item:	3.c. CC-23-175
Previous/Related Action:	• CC-22-217: Task Order for evaluation of the alternatives for Block 34 Area Improvements • CC-23-46: Task Order amendment for design, bid phase support, and construction administration • CC-23-53: Budget amendment appropriating additional expenditures for stormwater drainage improvements • CC-23-167: Bid award extension of 15 days • CC-23-170: Bid Award to Crossland Construction
Background/Issue:	In order to construct improvements on Block 34, property lots on the block now owned by Stillwater Public Works Authority (SPWA) should be conveyed to the City of Stillwater.
Proposal/Solution:	Staff has prepared documents for execution by the Stillwater Public Works Authority and the City Council for the warranty deed conveyance of the following lots: • Lots One (1) through Seven (7), less the west one-foot of Lot Seven (7), in Block Thirty-Four (34), ORIGINAL TOWN, now City of Stillwater.
Financial Source/Impact:	Other than minor filing fees, there are no financial impacts.
Related Strategic Priority:	#4 CONNECTED SPACES
Recommended Action/Motion:	Motion to accept the general utility easement listed above and authorize the Mayor to execute the easement documents.
Prepared By:	Candy Staring, Engineering Dir.
Reviewed By:	Candy Staring Patti Osmus
Submitted By:	Kimberly Meek, City Manager

Attachments

None

REPORT TO: CITY COUNCIL

MEETING DATE: DECEMBER 18, 2023



Agenda Item:	3.d. CC-23-179
Previous/Related Action:	
Background/Issue:	Olsson has a current contract with the City of Stillwater for multiple services, including design of the Airport's new terminal parking and parking access development (Amendment #4). Olsson has submitted Amendment #5 for the Phase 1 Environmental Assessment for the Air Traffic Control Tower (ATCT) Siting Study at Stillwater Regional Airport (SWO), and Amendment #6 for the SWO new terminal Parking and Parking Access Roundabout design.
Proposal/Solution:	Airport and Engineering staff recommend approval of Amendments #5 and #6.
Financial Source/Impact:	Olsson Amendment #5 for \$5,100 is currently funded by Airport cash reserves. Amendment #5 remains eligible for future FAA reimbursement upon continued development of a relocated ATCT at the preferred site. Olsson Amendment #6 for \$96,890 has been vetted by the FAA and will be reimbursed by both terminal design grants and applicable Airport match. A budget amendment has been prepared appropriating \$101,990 for the amendments.
Related Strategic Priority:	#1 EFFECTIVE SERVICES & ACCOUNTABLE GOVERNMENT
Recommended Action/Motion:	Motion to approve Amendments #5 and #6 to the Olsson contract and the associated budget amendment appropriating funds totaling \$101,990.
Prepared By:	Kellie Reed, Airport Director
Reviewed By:	Kellie Reed Patti Osmus
Submitted By:	Kimberly Meek, City Manager

Attachments

1. CC-23-179 Attachment Amend #5
2. CC-23-179 Attachment Amend #6
3. CC-23-179 Attachment Budget Amend



August 23, 2023

Candy Staring, P.E.,
City of Stillwater
723 S. Lewis Street
Stillwater, OK 74074

RE: STPW27 - Airport Industrial Arterial Road - Amendment 5
SWO ATCT Phase 1 Environmental Assessment

Dear Ms. Staring:

We respectfully request an increase to the Fee (not to exceed) for Airport Industrial Arterial Road Improvements (STPW27) due to changes to the scope to include additional work including a Phase 1 Environmental Assessment for the Air Traffic Control Tower Siting Study the Stillwater Regional Airport. The detailed scope for the improvements is attached.

The time and associated cost for the original scope and refined scope amendments 1, 2, 3 and 4 for the Invoice Approval Limits - Project not to exceed Fee is \$592,068.55. We are requesting an increase in the not to exceed fee of \$5,100.00 to be able to complete the requested scope. The additional effort will result in a new not to exceed fee of \$597,168.55.

If you have any questions or concerns, please contact me at (405)242-6628 or rbeaty@olsson.com.

Respectfully,
OLSSON

A handwritten signature in black ink, appearing to read "Russell Beaty".

Russell Beaty, PE
Project Manager/Vice President

This is **EXHIBIT K**, consisting of 2 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated May 13, 2021.

AMENDMENT TO OWNER-ENGINEER AGREEMENT
Amendment No. 5

1. *Background Data:*

- a. Effective Date of Owner-Engineer Agreement: May 13, 2021
- b. Owner: City of Stillwater, Oklahoma/ Stillwater Utilities Authority
- c. Engineer: Olsson, Inc.
- d. Project: Airport Industrial Arterial Road Improvements

2. *Description of Modifications to Scope:*

Phase 1 Environmental Site Assessment (ESA)

See attached Scope of Services: Air Traffic Control Tower Siting Study – Phase 1 Environmental Assessment dated August 8, 2023.

The total estimated compensation for Additional Services is increased by \$5,100 based on the following estimated distribution of compensation:

	Original Agreement	Increase per Amendment	Total Amended Fee
Total Basic Services	\$315,000	\$0	\$315,000
<i>Amendment No.1 Services</i>	-	\$30,870.95	\$30,870.95
<i>Amendment No.1 Services requiring Owner's written approval</i>	-	\$2,900	\$2,900
Amendment No.2 Services	-	\$35,657.60	\$35,657.60
Amendment No.3 Services	-	\$2,500	\$2,500
Amendment No.4 Services	-	\$205,140	\$205,140
Amendment No.5 Services	-	\$5,100	\$5,100
Total Agreement Services	-	\$282,168.55	\$597,168.55

Refer to the attached Table 1 for the itemized basis of fee for the Project.

5. Agreement Summary (Reference only)

a. Original Agreement amount:	\$ 315,000.00
b. Net change for prior amendments:	\$ 277,068.55
c. This amendment amount:	\$ 5,100.00
d. Adjusted Agreement amount:	\$ 597,168.55

The foregoing Agreement Summary is for reference only and does not alter the terms of the Agreement, including those set forth in Exhibit C.

Owner and Engineer hereby agree to modify the above-referenced Agreement as set forth in this Amendment. All provisions of the Agreement not modified by this or previous Amendments remain in effect. The Effective Date of this Amendment is _____.

OWNER:
City of Stillwater, Oklahoma/Stillwater Utilities
Authority

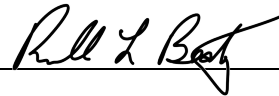
By: _____

Title: Brady Moore, Interm City Manager

Date Signed: _____

ENGINEER:

Olsson Inc.

By:  _____

Title: Russell Beaty P.E., Team Leader/ Vice
President

Date Signed: 8/23/2023

SCOPE OF SERVICES

This exhibit is hereby attached to and made a part of the Letter Agreement for Professional Services date August 08, 2023, between Stillwater Regional Airport ("Client") and Olsson, Inc. ("Olsson") providing for professional services. Olsson's Scope of Services for the Agreement is indicated below.

PROJECT DESCRIPTION AND LOCATION

Project Description: Air Traffic Control Tower Siting Study – Phase 1 Environmental Assessment

Project Location: The project will be located on the west side of the Stillwater Regional Airport Property as shown on the attached Exhibit.

Olsson shall provide the following services (Scope of Services) to the Client for the Project:

Phase I Environmental Site Assessment (ESA)

Olsson will complete a Phase 1 Environmental Site Assessment (ESA) for the 2-acre site under study for the Air Traffic Control Tower located on the West Side of the Airport within Section 33, Township 20 North, Range 2 East in Payne County, Oklahoma (hereinafter referred to as the "Property"). The Phase I ESA will be prepared in accordance with the purpose, provisions, scope and limitations of the "all appropriate inquiry" standards and practices set forth in (1) 40 C.F.R. Part 312 and (2) the "Standard Practice for Environmental Site Assessments: Phase I Environmental Site Assessment Process", ASTM Standard E 1527-21 both of which are incorporated herein by this reference.

Only the Client shall be entitled to rely on the Documents provided in the performance of the Phase I ESA Services. The Documents relate solely to the Services for which Olsson has been retained and shall not be used or relied upon by the Client or any third party for any variation or extension of the Services, any other project or any other purpose without the express written consent of the Client and Olsson. All parties are subject to the same General Provisions as agreed to in the contract under which these services will be completed. The Phase I ESA will include the following scope items:

Phase I ESA

1. Records Review

- Purchase an environmental database report (i.e. EDR, HIG, GeoSearch, etc.) to obtain historical information related to the Property.
- Review of physical setting sources related to the Property.
- Review of federal, state, tribal and local environmental records related to the Property and adjoining properties.
- Review of historical information related to the Property obtained from the environmental database report.

2. Site Reconnaissance

- Conduct a walk-through of the Property and facilities.
- Document visual site setting and land use of Property.

- Visual inspection of adjoining properties from property lines of the Property and public right of ways.
- Document site reconnaissance with photographs.

3. Interviews

- Interview current landowner, occupant, facility manager(s), and others as applicable and available.
- Interview local government officials.

4. Evaluation

- Prepare the Phase I ESA report summarizing the findings, opinions, and conclusions of the Environmental Professional.
- Submittal of the Phase I ESA Report in PDF format.
- If Recognized Environmental Conditions (RECs) or Controlled Recognized Environmental Conditions (CRECs) are identified in the Phase I ESA report, Olsson will issue a recommendation letter to the Client.

5. Assumptions

- User questionnaires (VES and Phase I ESA), owner questionnaires, and title commitment (including a search for environmental liens and activity and use limitations for the Property) will be returned to Olsson within approximately 1 week after NTP.
- The Property is accessible within approximately 1 week after NTP.
- Third parties identified on the Client's user questionnaire requesting reliance will not be included as Users but will be provided reliance in the Phase I ESA report contingent to the General Provisions.
- If Client requests additional Users of the Phase I ESA report, additional user questionnaires must be provided to Olsson from the third parties within approximately 1 week after NTP. Inclusion of additional Users will be provided in the Phase I ESA report contingent to the General Provisions.
- After issuance of the Phase I ESA report, Olsson's standard reliance letter will be provided to third parties contingent to the General Provisions at no additional fee.
- Non-Olsson standard reliance letters will be executed by Olsson after separate contracting, fee, and letter negotiation between Olsson and the third party.
- Fee excludes Housing and Urban Development (HUD), and Small Business Administration (SBA) requirements associated with environmental due diligence.
- COVID restrictions do not limit site visit.

6. Task Limitations

- In conducting the Phase I ESA, Olsson will not investigate certain matters, even preliminarily, which are considered to be beyond the scope of a Phase I ESA as listed in ASTM E 1527-21.
- Sampling and analysis, and business environmental risk evaluation are not included.
- In conducting the Phase I ESA, Olsson will review regulatory records and historical sources which are "reasonably ascertainable" as mandated by ASTM Practice E 1527-21. Generally, the standard considers information sources to be reasonable ascertainable if they can be obtained without extraordinary effort or delay. It is possible, therefore, that Olsson's research, while fully appropriate and in compliance with the ASTM Practice, fails to indicate

the existence of important information which may alter the conclusions presented in this report. Olsson cannot and does not accept responsibility for failure to consider information which was not “reasonably ascertainable” at the time the assessment was conducted.

- The conclusions presented in the Phase I ESA report are qualified and limited by the fact that certain indicators of the presence of hazardous materials may have been latent at the time of the site reconnaissance. Olsson cannot and does not accept responsibility for latent conditions, which may, subsequent to the site reconnaissance, become apparent in light of changed circumstances.
- In accordance with ASTM E 1527-21, the Phase I ESA report will be viable for 180 days after the earliest of the following: interviews (questionnaires) with owners, operators, and occupants; searches for recorded environmental cleanup liens; generation of the environmental database report; visual reconnaissance; and signature of the environmental professional. A Phase I ESA update would be required to provide reliance or obtain liability protections after expiration of the Phase I ESA.

DELIVERABLES

Deliverables will include one copy of the final Phase I ESA report for the Client. This report will include regulatory findings, a discussion of the findings, site visit description and findings, historical analysis, and recommendations related to any further investigation of identified Recognized Environmental Conditions.

CLIENT RESPONSIBILITIES UNDER ASTM

The Client will provide the following information: (a) Knowledge of any environmental liens filed against the property; (b) Knowledge of any specialized knowledge or experience which the Client may have that is material to the investigation; and (c) Actual knowledge of the purchase price of the properties being significantly less than the purchase price of comparable properties.

If this is the case, then the Client must try to identify an explanation for the lower price and to make a written record of the same.

Should Client request work in addition to the Scope of Services, Olsson shall invoice Client for such additional services (Optional Additional Services) at the standard hourly billing labor rate charged for those employees actually performing the work, plus reimbursable expenses if any. Olsson shall not commence work on Optional Additional Services without Client’s prior written approval.

Olsson agrees to provide all of its services in a timely, competent and professional manner, in accordance with applicable standards of care, for projects of similar geographic location, quality and scope.

SCHEDULE FOR OLSSON’S SERVICES

Unless otherwise agreed, Olsson expects to perform its services under the Agreement as follows:

Anticipated Start Date: within 7 days of Notice to Proceed

Anticipated Completion Date: within 30 days from Notice to Proceed

Olsson will endeavor to start its services on the Anticipated Start Date and to complete its services on the Anticipated Completion Date. However, the Anticipated Start Date, the Anticipated Completion Date, and

any milestone dates are approximate only, and Olsson reserves the right to adjust its schedule and any or all of those dates at its sole discretion, for any reason, including, but not limited to, delays caused by Client or delays caused by third parties.

COMPENSATION

Total Labor Fee for Task 1 = \$4,750.00

Estimated Expenses for Phase I ESA (includes EDR regulatory search fee) = \$350.00

Total lump sum for task 1 = \$5,100.00

Exhibit – ESA Phase I Project Location





September 27, 2023

Candy Staring, P.E.,
City of Stillwater
723 S. Lewis Street
Stillwater, OK 74074

RE: STPW27 - Airport Industrial Arterial Road - Amendment 6
Parking and Parking Access - Roundabout

Dear Ms. Staring:

We respectfully request an increase to the Fee (not to exceed) for Airport Industrial Arterial Road Improvements (STPW27) due to changes to the scope based upon the conceptual design and traffic study phases to include additional parking and parking access work and a roundabout to address the traffic operations for those utilizing the new terminal and the adjacent area. The detailed scope for the improvements is attached.

The time and associated cost for the original scope and refined scope amendments 1, 2, 3, 4 and 5 for the Invoice Approval Limits - Project not to exceed Fee is \$597,168.55. We are requesting an increase in the not to exceed fee of \$96,890.00 to be able to complete the requested scope. The additional effort will result in a new not to exceed fee of \$694,058.55.

If you have any questions or concerns, please contact me at (405)242-6628 or rbeaty@olsson.com.

Respectfully,
OLSSON

A handwritten signature in black ink, appearing to read "Russell Beaty".

Russell Beaty, PE
Project Manager/Vice President

This is **EXHIBIT K**, consisting of 2 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated May 13, 2021.

AMENDMENT TO OWNER-ENGINEER AGREEMENT
Amendment No. 6

1. *Background Data:*

- a. Effective Date of Owner-Engineer Agreement: May 13, 2021
- b. Owner: City of Stillwater, Oklahoma/ Stillwater Utilities Authority
- c. Engineer: Olsson, Inc.
- d. Project: Airport Industrial Arterial Road Improvements

2. *Description of Modifications to Scope:*

Survey

See attached scope and fee proposal Re: Stillwater Regional Airport from Keystone Engineering dated August 28th, 2023.

Design

The design scope of the parking and parking access was expanded based upon the findings of the Conceptual Design and Traffic Study Phase. A roundabout will be located to the north near the intersection of Airport Road and Wright Drive to manage the traffic flow entering the terminal pick-up and drop-off area. Additionally, the parking access will be extended from the proposed parking area to the roundabout, requiring survey, utility relocations, drainage design, lighting, and additional signage.

Per the base contract, Olsson will provide preliminary and final design, bidding support and construction administration services.

The original scope of the project and previous amendments remain unchanged.

The total estimated compensation for Additional Services is increased by \$96,890 based on the following estimated distribution of compensation:

	Original Agreement	Increase per Amendment	Total Amended Fee
Total Basic Services	\$315,000	\$0	\$315,000
<i>Amendment No.1 Services</i>	-	\$30,870.95	\$30,870.95
<i>Amendment No.1 Services requiring Owner's written approval</i>	-	\$2,900	\$2,900
Amendment No.2 Services	-	\$35,657.60	\$35,657.60
Amendment No.3 Services	-	\$2,500	\$2,500
Amendment No.4 Services	-	\$205,140	\$205,140
Amendment No.5 Services	-	\$5,100	\$5,100
Amendment No.6 Services	-	\$96,890	\$96,890
Total Agreement Services	-	\$379,058.55	\$694,058.55

Refer to the attached Table 1 for the itemized basis of fee for this Amendment.

5. Agreement Summary (Reference only)

a. Original Agreement amount:	\$ <u>315,000.00</u>
b. Net change for prior amendments:	\$ <u>282,168.55</u>
c. This amendment amount:	\$ <u>96,890.00</u>
d. Adjusted Agreement amount:	\$ <u>694,058.55</u>

The foregoing Agreement Summary is for reference only and does not alter the terms of the Agreement, including those set forth in Exhibit C.

Owner and Engineer hereby agree to modify the above-referenced Agreement as set forth in this Amendment. All provisions of the Agreement not modified by this or previous Amendments remain in effect. The Effective Date of this Amendment is _____.

OWNER:
City of Stillwater, Oklahoma/Stillwater Utilities
Authority

ENGINEER:

Olsson Inc.

By: _____

By: _____

Title: Brady Moore, Interm City Manager

Title: Russell Beaty P.E. ,Team Leader/ Vice
President

Date Signed: _____

Date Signed: _____

August 28th, 2023

Olsson
Attn: Russell L. Beaty, PE
11600 Broadway Extension, Suite 300
Oklahoma City, Oklahoma 73114

Re: Stillwater Regional Airport

Mr. Beaty,

As per your request, Keystone has prepared the following scope and fee proposal for the Survey at Stillwater Regional Airport.

Scope of Work

Scope will follow the attached sketch and will include.

- Topographic Survey
 - Update previous survey completed by Olsson and additional by Keystone with any changes to site.
 - Fill in areas within new limits not collected by previous survey.
- Misc. Items
 - OKIE one call to locate utilities in survey limits.

All data will be delivered in MicroStation "V8i" file format and Civil 3d file format, utilizing Keystone's surveying and CAD standards. All work will be performed for a lump sum basis.

Lump Sum Fee: \$5,950.00

We look forward to this opportunity to work with you on this project. If you have any questions or concerns regarding the scope or fee, please do not hesitate to call me.

Respectfully Submitted,
Keystone



Daniel A. McPeck, PLS
(405) 743-3355

Survey Extents

Legend

- Additional Survey
- Previous Survey



Survey Extents

Legend

- Additional Survey
- Previous Survey



City of Stillwater
 Airport Parking and Parking Access
 Amendment 6 - Roundabout
 10/13/2023

	Category & Loaded Rate (\$/HR)							
		Sr. Civil Engineer	Mid-Level Civil Engineer	Jr. Civil Engineer	Technician	Total Hours	Direct Cost	FEE
		\$ 185.00	\$ 155.00	\$ 110.00	\$ 85.00			
1. Survey & Easements		0	0	0	0	0	\$ 5,950.00	\$ 5,950.00
4. Preliminary (50%) Design		12	92	92	0	196	\$ -	\$ 26,600.00
5. Final Design Phase		24	84	92	96	296	\$ -	\$ 35,740.00
6. Bidding & Construction Phase		40	80	80	0	200	\$ -	\$ 28,600.00
Total Hours		76	256	264	96	692		
Total Fee		\$ 14,060.00	\$ 39,680.00	\$ 29,040.00	\$ 8,160.00	\$ 90,940.00	\$ 5,950.00	\$ 96,890.00

1. Survey & Easements	Category & Loaded Rate (\$/HR)							
		Sr. Civil Engineer	Mid-Level Civil Engineer	Jr. Civil Engineer	Technician	Total Hours	Direct Cost	FEE
		\$ 185.00	\$ 155.00	\$ 110.00	\$ 85.00			
Update Survey							\$ 5,950.00	
Total Hours		0	0	0	0	0		
Total Fee		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,950.00	\$ 5,950.00

4. Preliminary (50%) Design	Category & Loaded Rate (\$/HR)							
		Sr. Civil Engineer	Mid-Level Civil Engineer	Jr. Civil Engineer	Technician	Total Hours	Direct Cost	FEE
		\$ 185.00	\$ 155.00	\$ 110.00	\$ 85.00			
Title								
Preliminary Plan & Profile Sheets		2	12	12		26		
Preliminary Grading & Modeling		2	24	24		50		
Preliminary Drainage		2	12	12		26		
Preliminary Water & Sewer Relocation Design		2	24	24		50		
Preliminary Lighting Design		2	12	12		26		
Preliminary OPCC						0		
Utility Coordination		2	8	8		18		
QA/QC						0		
Total Hours		12	92	92	0	196		
Total Fee		\$ 2,220.00	\$ 14,260.00	\$ 10,120.00	\$ -	\$ 26,600.00	\$ -	\$ 26,600.00

5. Final Design Phase	Category & Loaded Rate (\$/HR)							
		Sr. Civil Engineer	Mid-Level Civil Engineer	Jr. Civil Engineer	Technician	Total Hours	Direct Cost	FEE
Title		\$ 185.00	\$ 155.00	\$ 110.00	\$ 85.00	0		
Finalize Pay Items, Summaries and Notes						0		
Finalize Plan & Profile Sheets		2	8	8	10	28		
Finalize Grading & Modeling		2	8	10	10	30		
Finalize Drainage		4	10	10	16	40		
Finalize Lighting Design		6	16	14	12	48		
Finalize Landscaping Design		6	26	24	24	80		
Finalize Details & Support Sheets		2	6	6	4	18		
Finalize Water & Sewer Relocation Design		2	10	20	20	52		
ODEQ Permit						0		
Final OPCC						0		
Submit Contract Document Package						0		
QA/QC						0		
Total Hours		24	84	92	96	296		
Total Fee		\$ 4,440.00	\$ 13,020.00	\$ 10,120.00	\$ 8,160.00	\$ 35,740.00	\$ -	\$ 35,740.00

6. Bidding & Construction Phase	Category & Loaded Rate (\$/HR)							
		Sr. Civil Engineer	Mid-Level Civil Engineer	Jr. Civil Engineer	Technician	Total Hours	Direct Cost	FEE
		\$ 185.00	\$ 155.00	\$ 110.00	\$ 85.00			
Attend Pre-Bid Meeting & Document Discussion		4	4			8		
Generate Addenda & Provide Clarifications/Changes		2	4			6		
Preconstruction Conference		8	8			16		
Site Visits		20	48	58		126		
RFI's/Submittal Reviews/Change Orders		4	8	8		20		
Record Drawings		2	8	14		24		
Total Hours		40	80	80	0	200		
Total Fee		\$ 7,400.00	\$ 12,400.00	\$ 8,800.00	\$ -	\$ 28,600.00	\$ -	\$ 28,600.00



Budget Amendment Request

For Budget Year 2024

Department of Finance
723 S. Lewis Street/P.O. Box 1449
Stillwater, OK 74076-1449

Office: 405.372.0025
Web: stillwater.org

Date: 12/11/2023

Department: Airport

Requested by: Kellie Reed CC-23-179

Explanation:

Expenditures:

Appropriate funds for Olsson contract amendment #5 for ATCT Phase 1 EA, and amendment #6 for design of terminal parking and parking access roundabout.

Account Name	Account Number (xxxxxxx-xxxxx)	Project Number	Current Budget Amount	Amount of Change	New Budget Amount
Increase:					
Terminal Parking Access Rd	8107010 - 54020	24AP04810	\$ 0	\$ 96.890	\$ 96,890
Air Traffic Control Tower-EA	8107010 - 54020	24AP05810	\$ 0	\$ 5.100	\$ 5,100
	-				\$ 0
	-				\$ 0
	-				\$ 0
Decrease:					
	-				\$ 0
	-				\$ 0
	-				\$ 0
	-				\$ 0
	-				\$ 0

Net Change: (will usually result in a total increase or decrease)

\$ 101,990

Reviewed by Department Manager: RR

Date: 12/11/2023

Reviewed by Finance: Ching Ching

Date: 12-11-2023

Approved by CMO: _____

Date: _____

Approved by City Council: ☐ Yes ☐ No

Date: _____

Processed by Finance: _____

Date: _____

Set ID: _____

Date Sent to SA&I: _____

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REPORT TO: CITY COUNCIL

MEETING DATE: DECEMBER 18, 2023



Agenda Item:	3.e. CC-23-174
Previous/Related Action:	
Background/Issue:	The fleet of computer systems across the entire organization is aging and in need of a refresh. The last organization wide computer refresh occurred in 2018. From a technology standpoint, these systems are outdated, and some components are starting to fail at a high rate.
Proposal/Solution:	This proposed refresh will include replacing approximately 550 computer systems with new Dell machines on a 5-year lease agreement. Dell Inc. is on Statewide Contract #SW1020D and quotes for these machines have been made through this contract with additional discounts where available. A Statewide Contract has negotiated pricing and terms and conditions that are compliant with state law. This refresh project also includes Microsoft Office software subscriptions (M365 Apps for Enterprise) for each computer. For the software subscription, we solicited 3 quotes and selected Dell, who provided the lowest quote.
Financial Source/Impact:	Quotes for computer systems total \$832,719.41 with an annual lease payments totaling \$197,854. The Microsoft Software subscription payments are estimated at \$75,000 annually. For the remainder of FY23/24 there will be 6 months of payments totaling \$136,427. Funding in the current fiscal year has been identified in the Capital Fund for this project.
Related Strategic Priority:	#1 EFFECTIVE SERVICES & ACCOUNTABLE GOVERNMENT #2 MOTIVATED MANAGEMENT
Recommended Action/Motion:	Motion to approve the organizational-wide purchase of new computer systems from Dell Inc. via Statewide Contract SW1020D for annual lease payments of \$197,854; approve \$75,000 for the annual software subscription; approve budget amendments appropriating 6 months of lease payments totaling \$136,427 for the remainder of FY23-24; and, authorize the City Manager to sign related lease and subscription agreements.
Prepared By:	Brad Stewart, IT Director
Reviewed By:	Brad Stewart Patti Osmus
Submitted By:	Kimberly Meek, City Manager

Attachments

1. CC-23-174 Budget Amend Computer Refresh



Budget Amendment Request
For Budget Year 2024

Department of Finance
723 S. Lewis Street/P.O. Box 1449
Stillwater, OK 74076-1449

Office: 405.372.0025
Web: stillwater.org

Date: 12/07/2023

Department: Information Technology

Requested by: Brad Stewart

CC-23-174 ✓

Explanation:

Expenditure:
Appropriate funds for lease of new computer fleet and related software subscriptions.

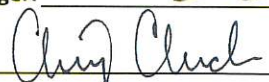
Account Name	Account Number (xxxxxxx-xxxxx)	Project Number	Current Budget Amount	Amount of Change	New Budget Amount
Increase:					
Computer Hardware Lease	1051210 - 55000		\$ 0	\$ 98,927	\$ 98,927
Computer Software Subscription	1051210 - 53071		\$ 0	\$ 37,500	\$ 37,500
	-				\$ 0
	-				\$ 0
	-				\$ 0
Decrease:					
	-				\$ 0
	-				\$ 0
	-				\$ 0
	-				\$ 0
	-				\$ 0

Net Change: (will usually result in a total increase or decrease)

\$ 136,427

Reviewed by Department Manager: 

Date: 12-7-23

Reviewed by Finance: 

Date: 12-7-2023

Approved by CMO: _____

Date: _____

Approved by City Council: ☐ Yes ☐ No

Date: _____

Processed by Finance: _____

Date: _____

Set ID: _____

Date Sent to SA&I: _____

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[◀ \(/BR/\)](#) [Get PDF \(getPDF.php?id=2293\)](#)

Budget Revision - View Request #2293

**Date:**

12/06/2023

For Budget Year

CC Consent 3.f.

2024

Requested by:

Angela David

Department:

City Engineering

Explanation:

Moving funds from 18TR01 Pavement Management Projects to 24TR03260 for the repair of the stone walls at 6th Ave and Perkins Rd.

Status:

City Council approval needed

Increase:

City Council Approval Required

Account Name
Account Number
Project Number
Current Budget Amount
Amount of Change
New Budget Amount

Construction Contracts
2604035-54009
24TR03260
\$0
\$31,750
\$31,750

Decrease:

Account Name
Account Number
Project Number
Current Budget Amount
Amount of Change
New Budget Amount

Construction Contracts
2604035-54009
18TR01260
\$636,744
\$31,750
\$604,994

Net Change:

\$0

Revisions should
net to zero

Notes

Append Notes:

Additional Notes

Approvals

City Council Approval

☐ Check to Approve, Update to Save

Submitted: 12/06/23 8:07 am - angela david

Department Head: 12/06/23 8:11 am - candy starring



Budget Amendment Request

For Budget Year 2024

Department of Finance
723 S. Lewis Street/P.O. Box 1449
Stillwater, OK 74076-1449

Office: 405.372.0025
Web: stillwater.org

Date: 10/24/2023 12.18.23Department: City Manager's OfficeRequested by: Brady Moore cc49

Explanation:

Expenditure:
Appropriate funds for upgrade of Couch Park ball field lighting to LED.

	Account Name	Account Number (xxxxxxx-xxxxx)	Project Number	Current Budget Amount	Amount of Change	New Budget Amount
Increase:	Couch Park Ball Field Lighting	1051020 - 54008	24GG03105	\$ 0	\$ 175,000	\$ 175,000
		-				\$ 0
		-				\$ 0
		-				\$ 0
		-				\$ 0
Decrease:		-				\$ 0
		-				\$ 0
		-				\$ 0
		-				\$ 0
		-				\$ 0

Net Change: (will usually result in a total increase or decrease)

\$ 175,000

Reviewed by Department Manager: _____

Date: _____

Reviewed by Finance: Christy ChurchDate: 11-15-2023

Approved by CMO: _____

Date: _____

Approved by City Council: ☐ Yes ☐ No

Date: _____

Processed by Finance: _____

Date: _____

Set ID: _____

Date Sent to SA&I: _____

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REPORT TO: CITY COUNCIL**MEETING DATE: DECEMBER 18, 2023**

Agenda Item:	3.h. CC-23-171
Previous/Related Action:	CC-21-235 Planning Commission May 2, 2023 CC-23-74
Background/Issue:	In December 2021, City Council approved a new public safety radio system. As part of the project, the tower the City was using became unavailable. City staff and Motorola worked to find an alternate site and the final recommendation was to construct a tower for this project. In June 2023, staff asked the City Council to approve a Specific Use Permit for a location near Boomer Lake. The Boomer Lake location, however, ultimately did not meet the criteria needed for effective communications on the new system. After further evaluation, the Public Works facility at 707 E 8th Avenue was chosen as the best location with minimal impact on the community. This site would not support a guyed-wired tower as originally configured; therefore, a self-supporting tower is needed. A public hearing for approval of the Specific Use Permit for this site was held earlier in this meeting. The cost change order and corresponding budget amendment are needed due to the increased costs of a self-supporting tower for this site.
Proposal/Solution:	Staff requests approval of Change Order #3 to the contract with Motorola Solutions and approval of the budget amendment appropriating additional funds of \$468,773.92 to cover the additional costs of the self-supported tower.
Financial Source/Impact:	Funds are available in the Capital Improvement Project fund and with approval of the budget amendment, \$468,773.92 will be transferred from this account to the project fund. This will be paid as a one-time payment associated with the cost change order and will not affect the lease agreement signed in December 2021.
Related Strategic Priority:	#1 EFFECTIVE SERVICES & ACCOUNTABLE GOVERNMENT #3 SAFE COMMUNITY #4 CONNECTED SPACES #6 ENGAGED & INVESTED RESIDENTS
Recommended Action/Motion:	Motion to approve change order No. 3 to the Motorola Solutions contract for the public safety radio project to add a 400' self-support communications tower and installation services pursuant to OK SW1053M, and the associated budget amendment

allocating funds in the amount of \$468,773.92.

Prepared By:	Rob Hill, Emerg.Mgmt. Dir.
Reviewed By:	Brady Moore Patti Osmus
Submitted By:	Kimberly Meek, City Manager

Attachments

1. CC-23-171 Attachment Budget Amend
2. CC-23-171 Attachment Change Order



Budget Amendment Request

For Budget Year 2024

Department of Finance
723 S. Lewis Street/P.O. Box 1449
Stillwater, OK 74076-1449

Office: 405.372.0025
Web: stillwater.org

Date: 12/07/2023

Department: Emergency Management

Requested by: Rob Hill

CC-23-171

Explanation:

Expenditure:
Appropriate funds for Change Order No. 3 with Motorola for the communications tower project.

Increase:

Account Name	Account Number (xxxxxxx-xxxxx)	Project Number	Current Budget Amount	Amount of Change	New Budget Amount
Communications Tower	1056026 - 54009	24EM01105	\$ 0	\$ 468,774	\$ 468,774
	-				\$ 0
	-				\$ 0
	-				\$ 0
	-				\$ 0

Decrease:

	-				\$ 0
	-				\$ 0
	-				\$ 0
	-				\$ 0
	-				\$ 0

Net Change: (will usually result in a total increase or decrease)

\$ 468,774

Reviewed by Department Manager: *Rob Hill*

Date: 12/07/2023

Reviewed by Finance: *Cheryl Clark*

Date: 12-7-2023

Approved by CMO: _____

Date: _____

Approved by City Council: ☐ Yes ☐ No

Date: _____

Processed by Finance: _____

Date: _____

Set ID: _____

Date Sent to SA&I: _____

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CHANGE ORDER

[Three (3)]

Change Order Number: Three (3)
Date: November 3, 2023
Project Name and Number: STILLWATER STALLARD ASR OK-16I109A
Customer Name: City of Stillwater OK
Customer Project Mgr: Rob Hill

The purpose of this Change Order is to: *(highlight the key reasons for this Change Order)*

This change order is presented to detail the additional project equipment and Pricing changes with the addition of a new 400' Self Support Communications Tower and associated installation services at the new Public Works site. Please reference Attachment A, revised Proposal SOW and Civil Installation.

Contract Project

Identifier (Name or Number): Municipal Lease 25210 **Contract Date:** 12/23/2021

In accordance with the terms and conditions of the contract identified above between City of Stillwater OK and Motorola Solutions, Inc., the following changes are approved:

Contract Price* Adjustments

Original Contract Price:	\$6,775,000.00
Previous Change Order amounts for Change Order numbers [01] through [02]:	\$0
This Change Order:	\$1,715,273.24
Contract Credit (If Applicable):	\$1,246,499.32
New Contract Price:	\$7,243,773.92

*"Contract Price" does not include taxes.

Completion Date Adjustments

Original Completion Date:	02/24/2023
Current Completion Date prior to this Change Order:	05/01/2023
New Completion Date:	05/31/2024

Equipment Changes: (additions, deletions or modifications) Include attachments if needed.

Add:

Qty 1- New 400' Self Support Communications Tower including FCC approved Lighting System, Architectural & Environmental (A&E) services, new Tower Foundations and Installation Services
Qty 2 – New VHF Antenna Systems Equipment (2) and Installation Services

Scope of Work Changes: (additions, deletions or modifications) Include attachments if needed.

Please refer to Attachment A

SUA/Support Service Changes: (additions, deletions or modifications) Include attachments if needed. Must be completed by Project CSM.

No change

Schedule Changes: (describe change or N/A)

Extend current Project End Date to 05/31/2024

Contract Price Changes: (describe change or N/A)

Civil Work	\$1,154,211.76	Public Works Site Build-out
Tower Materials	\$547,297.85	New Tower
New VHF Systems	\$13,763.63	
Civil Reserve	-\$274,991.88	Remaining from original project
Customer Credit	-\$753,048.64	
Microwave Redesign	-\$218,458.80	Delete 1 link
	\$468,773.92	CO value

Customer Responsibilities: *(describe change or N/A)*

No change

Payment Schedule for this Change Order:*(describe new payment terms applicable to this change order)*

The Customer and Motorola agree not to modify the current Lease Agreement.
The Customer shall provide and separate Purchase Order in the amount of \$468,773.92 upon execution of this change order.

Purchase Order Requirements for this Change Order (select only one).

☒ A Purchase Order is required - included with this change order and is attached.

☐ No Purchase Order is required - Customer affirms that this change order document is the only notice to proceed required, that funding has been encumbered for this change order in its entirety, and that no further purchase orders will be issued against this change order,

☐ No Purchase Order required - this is a \$0 Change Order, or a decrease in scope.

Unless amended above, all other terms and conditions of the Contract shall remain in full force. If there are any inconsistencies between the provisions of this Change Order and the provisions of the Contract, the provisions of this Change Order will prevail.

IN WITNESS WHEREOF the parties have executed this Change Order as of the last date signed below.

Motorola Solutions, Inc.**Customer**By: 

By: _____

Printed Name: Marc Johnson

Printed Name: _____

Title: West Region Director

Title: _____

Date: 11/27/23

Date: _____

Reviewed by: Stanley Shook
Motorola Solutions Project Manager

Date: 11/13/2023

STATEMENT OF WORK

Attachment A: Change Order 3 Modification, Nov 2023

This document replaces sections 3.1 – 3.2.5 of the original proposal

WORK BREAKDOWN STRUCTURE

Motorola Solutions will install and configure the proposed equipment. The following table describes the tasks involved with installation and configuration.

Tasks	Motorola Solutions	Customer
PROJECT INITIATION		
Contract Finalization and Team Creation		
Execute contract and distribute contract documents.	X	X
Assign a Project Manager as a single point of contact.	X	X
Assign resources.	X	X
Schedule project kickoff meeting.	X	X
Deliverable: Signed contract, defined project team, and scheduled project kickoff meeting.		
Project Administration		
Ensure that project team members attend all meetings relevant to their role on the project.	X	X
Set up the project in the Motorola Solutions information system.	X	
Record and distribute project status meeting minutes.	X	
Maintain responsibility for third-party services contracted by Motorola Solutions.	X	
Complete assigned project tasks according to the project schedule.	X	X
Submit project milestone completion documents.	X	
Upon completion of tasks, approve project milestone completion documents.		X
Conduct all project work Monday through Friday, (8 a.m. to 5:00 p.m.).	X	



Deliverable: Completed and approved project milestones throughout the project.		
Project Kickoff		
Introduce team, review roles, and decision authority.	X	X
Present project scope and objectives.	X	
Review SOW responsibilities and project schedule.	X	X
Schedule Design Review.	X	X

Tasks	Motorola Solutions	Customer
Deliverable: Completed project kickoff and scheduled Design Review.		
Design Review		
Review the Customer's operational requirements.	X	X
Present the system design and operational requirements for the solution.	X	
Present installation plan.	X	
Present preliminary cutover plan and methods to document final cutover process.	X	
Present configuration and details of sites required by system design.	X	
Validate that Customer sites can accommodate proposed equipment.	X	X
Provide approvals required to add equipment to proposed existing sites.		X
Review safety, security, and site access procedures.	X	
Finalize site acquisition and development plan.		X
Present equipment layout plans and system design drawings.	X	
Provide backhaul performance specifications and demarcation points.	X	
Provide heat load and power requirements for new equipment.	X	
Provide information on existing system interfaces.		X
Provide frequency and radio information for each site as applicable.		X
Assume liability and responsibility for proving all information necessary for complete installation.		X
Assume responsibility for issues outside of Motorola Solutions' control.		X
Complete the required forms required for frequency coordination and licensing.		X
Ensure that frequency availability and licensing meet project requirements, and pay licensing and frequency coordination fees.		X



Review and update design documents, including System Description, Statement of Work, Project Schedule, and Acceptance Test Plan, based on Design Review agreements.	X	
Provide minimum acceptable performance specifications for customer provided hardware, software, LAN, WAN and internet connectivity.	X	
Execute Change Order in accordance with all material changes to the Contract resulting from the Design Review.	X	X
Deliverable: Finalized design documentation based upon "frozen" design, along with any relevant Change Order documentation.		
SITE PREPARATION AND DEVELOPMENT		
Site Access		

Tasks	Motorola Solutions	Customer
Provide site owners/managers with written notice to provide entry to sites identified in the project design documentation.		X
Maintain access roads in order to provide clear and stable entry to sites for heavy-duty construction vehicles, cement trucks and cranes. Ensure that sufficient space is available at the site for these vehicles to maneuver under their own power, without assistance from other equipment.		X
Obtain site licensing and permitting, including site lease/ownership, zoning, permits, regulatory approvals, easements, power, and Telco connections.		X
Deliverable: Access, permitting, and licensing necessary to install system equipment at each site.		
Site Planning		
Provide necessary buildings, equipment shelters, and towers for installation of system equipment.	Change Order 3 includes new 400' self support tower	X
Provide the R56 requirements for space, power, grounding, HVAC, and connectivity requirements at each site.	X	
Provide adequate electrical power in proper phase and voltage at sites.		X
Provide as-built structural and foundation drawings of the structures and site locations, along with geotechnical reports, in order to facilitate a structural analysis.	N/A Change Order 3 includes new 400' self support tower including Geotech report	X
Perform structural analysis of towers to confirm that they are capable of supporting proposed and future antenna loads.	X	
Confirm that there is adequate utility service to support the new equipment and ancillary equipment.		X
Modify towers or other structures, or relocate sites in the system, to ensure that they are capable of supporting proposed and future antenna loads.	N/A	X
Conduct site walks to collect pertinent information (e.g. location of Telco, power, structures, etc.)	X	X
Ensure that each site meets the R56 standards for space, grounding, power, HVAC, and connectivity requirements.		X
Conduct one three-point ground resistance test of each site as applicable.		X
Prepare and submit Electromagnetic Energy (EME) plans for the site (as licensee) to demonstrate compliance with FCC RF Exposure Guidelines as applicable.		X



Prepare site construction drawings showing the layout of new and existing equipment as applicable.	X	
Review and approve site construction drawings.		X
Obtain the permits needed to complete site development, including electrical, building, and construction permits as applicable.		X
Pay for application fees, taxes, and recurring payments for lease/ownership of property.		X
Ensure that required rack space is available for installation of the new equipment.	X	X
Work with OKWIN to interface into the OKWIN site at Creek GRDA Tower.	N/A No longer applicable with DPS site move	X
Deliverable: Information and permitting requirements completed at each site.		

Tasks	Motorola Solutions	Customer
General Facility Improvements		
Provide adequate HVAC, grounding, lighting, cable routing, and surge protection based upon Motorola Solutions' Standards and Guidelines for Communication Sites (R56)		X
Ensure the resolution of environmental and hazardous material issues at each site including, but not limited to, asbestos, structural integrity (tower, rooftop, water tank, etc.), and other building risks.		X
Ensure that electrical service will accommodate installation of system equipment, including isolation transformers, circuit breakers, surge protectors, and cabling.		X
Provide obstruction-free area for the cable run between the demarcation point and system equipment.		X
Provide structure penetrations (wall or roof) for transmission equipment (e.g. antennas, microwave radios, etc.).		X
Supply interior building cable trays, raceways, conduits, and wire supports.		X
Pay for usage costs of power and generator fueling, both during the construction and installation effort, and on an ongoing basis.		X
Provide one-time mobilization of construction crews.	X	
Transport removed site equipment to a location designated by Customer and within Customer's jurisdiction.		X
Deliverable: Sites meet physical requirements for equipment installation.		
SYSTEM INSTALLATION		
Equipment Order and Manufacturing		
Create equipment order and reconcile to contract.	X	
Manufacture Motorola Solutions-provided equipment necessary for system based on equipment order.	X	
Procure non-Motorola Solutions equipment necessary for the system.	X	
Deliverable: Equipment procured and ready for shipment.		



Equipment Shipment and Storage		
Provide secure location for solution equipment.	X	
Pack and ship solution equipment to the identified storage, or site locations.	X	
Receive solution equipment.	X	X
Inventory solution equipment and transport it to the sites.	X	X
Deliverable: Solution equipment received and ready for installation		
General Installation		
Deliver solution equipment to installation location.	X	
Coordinate receipt of and inventory solution equipment with designated contact.	X	

Tasks	Motorola Solutions	Customer
Install all proposed fixed equipment as outlined in the System Description based upon the agreed-upon floor plans, connecting audio, control, and radio transmission cables to connect equipment to the power panels or receptacles, and audio/control line connection points. Installation performed in accordance with R56 standards and state/local codes.	X	
Provide system interconnections that are not specifically outlined in the system design, including dedicated phone circuits, microwave links, or other types of connectivity.		X
Install and terminate all network cables between site routers and network demarcation points, including microwave, leased lines, and Ethernet.	X	
Ensure that Type 1 and Type 2 AC suppression is installed to protect installed equipment.		X
Connect installed equipment to the provided ground system.	X	
Label equipment, racks, and cables.	X	
Perform preliminary audit of installed equipment to ensure compliance with requirements and R56 standards.	X	
Note any required changes to the installation for inclusion in the "as-built" system documentation.	X	
Remove old equipment.	X	
Transport and dispose of old equipment.		X
Deliverable: Equipment installed.		
Antenna and Transmission Line Installation		
Install Control Station antennas, including supplying and installing new side arm mounts	X	
Install transmission lines required for system.	X	
Provide structure penetrations for transmission equipment (e.g. antennas & microwave line.).		X
Install microwave waveguide and lines, as applicable.	X	



Perform sweep tests on transmission lines.	X	
Provide and install attachment hardware for supporting transmission lines on antenna support structure.	X	
Supply and install ground buss bar at the bottom of each antenna support structure.	X	
Deliverable: Antenna and Transmission Line installed.		
Console Installation and Configuration		
Install PC workstation w/ keyboard and mouse, and monitor.	X	
Install console and the purchased peripheral equipment in accordance with R56 standards and state/local codes.	X	
Develop templates for console programming.	X	
Perform console programming and configuration.	X	

Tasks	Motorola Solutions	Customer
Deliverable: Console equipment installation completed.		
Control Station Installation and Configuration		
Provide the locations of control stations.		X
Survey mounting locations and develop control station installation plan.	X	
Provide adequate space, grounding, and power for the control station installation.		X
Properly connectorize and ground the cabling, which will be run to the outdoor antenna location using the least obtrusive method.	X	
Provide an elevated antenna mounting location, and adequate feed-line routing and support. Site walks conducted have shown there is adequate mounting space and feed line.		X
Install line (not greater than 100 feet in length) and antenna system (connectors, coax grounding kit, antenna, and surge protection).	X	
Install RF local control stations identified in the equipment list.	X	
Perform control station programming.	X	
Deliverable: Control station equipment installation completed.		
Develop Console Fleetmap		
Review Fleetmapping requirements with Customer, including user ID and talkgroup structures.	X	X
Designate user group representatives for the user groups, to make timely decisions on their behalf.		X
Provide advisory input during fleetmap development.		X
Develop templates.	X	X
Participate in a meeting to finalize any changes among user groups.	X	X



Review and approve fleetmap templates.		X
Program approved templates into console.	X	
Evaluate sample radios and provide feedback.		X
Approve templates.		X
Deliverable: Fleetmap plan completed and approved by Customer.		
Mobile Radio Installation and Programming		
Develop and approve prototypes for each type of mobile installation.	X	
Test features and functionalities of the mobile templates.	X	
Program the mobile radios identified in the equipment list in accordance with the programming templates, client software. A "one-time only" programming is included in the project pricing.	X	

Tasks	Motorola Solutions	Customer
Mobile radios fleetmapping		X
Provide adequate number of vehicles for installations according to the project/installation schedule.		x
Install all the mobiles in the vehicles, as identified in the equipment list, and according to the installation schedule.	X	
Permanently mount the antennas on each vehicle according to the approved prototype, appropriate for the vehicle type. Install the antennas close to the same location as the existing antennas, where practical, in vehicles that already have antennas installed. If applicable, plug the old antenna hole with an appropriate rubber plug.	X	
Install the antennas on the roof, where practical, on the new antenna installations. If mobile antenna cannot be installed on the roof, determine an alternative location.	X	X
Remove the existing mobiles from the vehicle at the time of installation of the new radios	X	
Prior to subscriber flash upgrade, perform all appropriate preventative maintenance on the subscriber radios, including calibration and tuning to ensure the radios are operating within manufacturer's specifications.		X
Include radio flashing process.	X	
Deliverable: Mobile radios installed and accepted		
Portable Radio Programming and Distribution		
Pass all features and functionalities of the portable radio template.	X	
Program test portable radios with each template version and activate them on the system.	X	
Program the portable radios identified in the equipment list in accordance with the programming templates, client software. A "one-time only" programming is included in the project pricing.	X	
Portable radios fleetmapping		X



Deliver portable radios to authorized Customer personnel and inventory upon receipt.	X	
Acknowledge receipt of portable radios and accessories and verify proper operation of a sampling of delivered portable radios.		X
Distribute portable radios to end users.		X
Deliverable: Portable radios accepted and distributed.		
SYSTEM OPTIMIZATION AND TESTING		
R56 Site Audit		
Perform R56 site-installation quality-audits, verifying proper physical installation and operational configurations.	X	
Deliverable: R56 Standards and Guidelines for Communication Sites audits completed successfully.		
Electromagnetic Interference (EMI) Analysis		

Tasks	Motorola Solutions	Customer
Perform EMI analysis for the Motorola Solutions-supplied equipment as applicable. Note: Motorola Solutions is only responsible for interference caused by Motorola Solutions-provided transmitters to the Motorola Solutions-provided receivers. Should the proposed equipment experience interference, Motorola Solutions can be contracted to investigate the source and recommend solutions to mitigate the issue.	X	
Resolve any interference caused by equipment not supplied by Motorola Solutions. Motorola will make best effort to avoid interference from Non-Motorola equipment.		X
Deliverable: EMI analysis completed.		
Solution Optimization		
Verify that all equipment is operating properly and that all electrical and signal levels are set accurately.	X	
Verify that all audio and data levels are at factory settings.	X	
Verify communication interfaces between devices for proper operation.	X	
Ensure that functionality meets manufacturers' specifications and complies with the final configuration established during design review or system staging.	X	
Deliverable: Completion of System Optimization.		
Functional Acceptance Testing		
Verify the operational functionality and features of the solution supplied by Motorola Solutions, as contracted.	X	
Witness the functional testing.		X
Document all issues that arise during the acceptance tests.	X	



If any major task for the system as contractually described fails during the Customer acceptance testing or beneficial use, repeat that particular task after Motorola Solutions determines that corrective action has been taken.	X	
Resolve any minor task failures before Final System Acceptance.	X	
Document the results of the acceptance tests and present for review.	X	
Review and approve final acceptance test results.		X
Deliverable: Completion of functional testing and approval by Customer.		
PROJECT TRANSITION		
Cutover		
Finalize Cutover Plan.	X	X
Provide Motorola Solutions with user radio information for input into the system database and activation, as required.		X
Provide programming of user radios and related services (i.e. template building, re-tuning, testing and installations), as needed, during cutover period.	X	

Tasks	Motorola Solutions	Customer
Conduct cutover meeting with relevant personnel to address both how to mitigate technical and communication problem impacts to the users during cutover and during the general operation of the system.	X	X
Notify the personnel affected by the cutover of the date and time planned for cutover.		X
Provide ongoing communication with users regarding the project and schedule.	X	X
Cut over users and ensure that user radios are operating on system.		X
Resolve punchlist items, documented during the Acceptance Testing phase, in order to meet all the criteria for final system acceptance.	X	
Assist Motorola Solutions with resolution of identified punchlist items by providing support, such as access to the sites, equipment and system, and approval of the resolved punchlist items.		X
Deliverable: Migration to new system completed, and punchlist items resolved.		
Transition to Warranty		
Review the items necessary for transitioning the project to warranty support and service.	X	
Motorola Solutions to provide services during year 1 warranty which align with the proposed services.	X	
Provide a Customer Support Plan detailing the warranty support associated with the contract equipment.	X	
Participate in the Transition Service/Project Transition Certificate (PTC) process.		X
Deliverable: Service information delivered and approved by Customer		
Finalize Documentation and System Acceptance		



Provide manufacturer's installation material, part list and other related material to Customer upon project completion.	X	
Provide an electronic as-built system manual on CD or other Customer preferred electronic media. The documentation will include the following: - Site Block Diagrams. - Site Floor Plans. - Site Equipment Rack Configurations. - Antenna Network Drawings for RF Sites (where applicable). - ATP Test Checklists. - Functional Acceptance Test Plan Test Sheets and Results. - Equipment Inventory List. - Console Programming Template (where applicable). - Maintenance Manuals (where applicable). - Technical Service Manuals (where applicable). Drawings will be delivered in Adobe PDF format.	X	
Receive and approve documentation.		X
Execute Final Project Acceptance.	X	X
Deliverable: All required documents are provided and approved. Final Project Acceptance.		



3.1 CIVIL INSTALLATION:

3.1.1 Site Scope Summary

3.1.1.1 Site Development for Public Works: Site with New Equipment Shelter & Tower

- Engineering services for site drawings and regulatory approvals – Included
- New 400' tower to be used for new antenna systems
- Clearing type – Light
- New 11'-8" x 16'-6" (12 x 16) equipment shelter
- Installation of new 50kW Liquid Propane generator with 500-gallon subbase fuel tank on a new concrete foundation
- New fenced compound with fencing and graveling per approved site exhibit
- New 200-amp, 120/240V, electrical service termination services

3.1.2 Detailed Description: New Equipment Shelter or Cabinet

Motorola Responsibilities:

Site Engineering

- Prepare site construction drawings showing the layout of various new and existing site components
- Conduct site walks to collect pertinent information from the proposed sites (e.g., location of Telco, power, existing facilities, etc.)
- Prepare a lease exhibit and sketch of the site to communicate to the property owner the proposed lease space and planned development at the site location
- Prepare record drawings of the site showing as-built condition post construction completion



- Perform a boundary survey for **Public Works site**
- Perform NEPA Threshold Screening, including limited literature and records search and brief reporting, as necessary to identify sensitive natural and cultural features referenced in 47 CFR Chapter 1, subsection 1.1307 that may potentially be impacted by the proposed construction activity. This does not include the additional field investigations to document site conditions if it is determined that the proposed communication facility “may have a significant environmental impact” and thus require additional documentation, submittals, or work. Regional Environmental Review (RER) report submittals if required by FEMA have not been included. Perform Cultural Resource study as needed to identify sensitive historical and archaeological monuments that might be impacted by proposed construction
- Complete a tower appurtenance mapping and site investigation necessary to develop structural analysis for existing structures. Mapping does not include tower foundation mapping or geotechnical investigation that may be required for a rigorous structural analysis per TIA-222. Tower mapping is not a maintenance and condition assessment of the structure.
- Complete a structural analysis for existing tower structures. New loading to be confirmed prior to finalization of analysis with RF engineer. Any existing loading removals to be confirmed prior to finalization of analysis with customer.
- Perform inspection of the site and the work performed by the Contractor to document that the site is built in accordance with the “Site Plans” and document any deviations or violations
- Prepare, submit, and track application for local permit fees (electrical, building etc.)

Site Preparation

- Obtain the permits such as electrical, building, and construction permits, and coordinate any inspections with local authorities that may be needed to complete site development work.
- Provide one-time mobilization costs for the construction crews. Any remobilization due to interruptions/delays that are out of Motorola's control will result in additional costs.
- Perform light clearing of brush, grubbing and disposal of vegetation and shrub growth in the site compound area and up to a 20-foot path around it at **Public Works**
- Grade compound area and up to a 10-foot path around it at **Public Works**
- Supply and install tower foundation earth fill and compaction in site compound at **Public Works**
- Supply and install gravel surfacing to a depth of 6 inches, including herbicide treatment and geotextile fabric installation within the site compound area for **Public Works**
- Provide silt fence around the compound to control soil erosion as required
- Supply and Install an 8'-0" high compound fence including access gates and (3) layers of barbed wire around new equipment for **Public Works**
- Perform site touch up (fertilize, seed and straw) disturbed areas not covered with gravel after completion of construction work. Landscaping, decorative fencing or any other aesthetic improvement that may be required by local jurisdictions has not been included and will be handled through a negotiated contract change notice if required at **Public Works**

Site Components Installation

- Construct (1) reinforced concrete foundation for the new equipment shelter or equipment cabinet



- Construct (1) foundation for the new liquid propane generator with above ground subbase fuel tank with reinforcing steel necessary for foundations
- Supply and install (1) prefabricated concrete shelter (up to 40,000 lbs) including installation of loose material such as shelter awnings, door lights, etc. for Public Works
- Supply and install (1) 50 kW liquid propane generator and connect to the automatic transfer switch within 25'-0" feet of the generator. Includes providing up to 270 gallons of diesel fuel and generator start-up
- Construct manufactures engineered foundation for new 400' self support tower with reinforcing steel.
- Install 400' self support tower with lighting system.
- Provide 120/240-volt, 200-amp, single-phase meter and disconnect and hook-up for electrical service by the local utility
- Provide 120/240-volt, 200-amp, single-phase underground electrical service including trenching and installation of appropriately sized electrical conductors buried 30 inches below grade from utility meter to the service disconnect located on the new equipment shelter or cabinet
- Conduct (1) three-point ground resistance test of the site
- Supply and install 1 freestanding 24-inch-wide cable/ice bridge for Public Works
- Supply and install site signage

Antenna and Transmission Line Installation

- Install (1) omni-RX antenna and TTA tower top elevation and (1) omni-TX antenna at tower top elevation with contractor provided antenna mounts
- Install (2) VHF antenna with 7/8" Coax with contractor provided antenna mounts
- Install (2) GPS antennas at 10'-0" elevation (mounted to ice bridge post) at Public Works
- Install up to 50 linear feet of RG58 cable for GPS antennas
- Install (1) 1/2-inch transmission line for TTA
- Install (1) 7/8-inch transmission line for RX antenna
- Install (1) 1-1/4 – inch transmission line for TX antenna
- Sweep test all transmission lines
- Provide and install attachment hardware for supporting new transmission lines on the antenna support structure every three feet
- Provide and install transmission line brackets for tower at Public Works
- Supply and install 1 ground buss bar at the bottom of the antenna support structure for grounding RF cables before they make horizontal transition
- Provide and install new lightning rod and extension pipe to elevate lightning rod 24" minimum above new antenna top height

Grounding Enhancement

- Install radial ground run and connect to new tower

Other

- Supply GIN Pole or Crane for antenna headroom at top of the structure per ANSI/ASSE A10.48 (Includes Class IV Rigging Plan, Permits, & Qualified Engineering Review)
- ~~Remove up to 6 existing antennas and lines at Stallard Street~~
- Provide Construction Management

3.1.3 Stillwater, Oklahoma Responsibilities:

- As applicable, coordinate, prepare, submit, and pay for all required permits and inspections for the work that is the Stillwater, Oklahoma's responsibility.
- Review and approve site design drawings within seven (7) calendar days of submission by Motorola or its subcontractor(s). Should a re-submission be required, the Stillwater, Oklahoma shall review and approve the re-submitted plans within seven (7) calendar days from the date of submittal
- Pay for application fees, taxes, and recurring payments for lease/ownership of the property
- Pay for the usage costs of power, leased lines and generator fuelling both during the construction/installation effort and on an on-going basis
- Provide personnel to observe construction progress and testing of site equipment according to the schedule provided by Motorola
- Provide property deed or lease agreement, and boundary survey, along with existing as-built drawings of the site and site components to Motorola for conducting site engineering
- Provide a right of entry letter from the site owner for Motorola to conduct field investigations
- Provide additional temporary space for staging of the construction equipment during the construction of new site facilities (shelter, ice bridge, etc.)

3.1.4 Assumptions:

- No certified payroll, mandatory union workers or mandatory minority workers are required for this work
- Work can be performed during normal business hours as dictated by time zone (Monday through Friday, 7:30am to 5:00pm) daylight hours
- All recurring and non-recurring utility costs [including, but not limited to, generator fuel (except first fill), electrical, Telco] will be borne by the Stillwater, Oklahoma, or site owner
- All utility installations shall be coordinated and paid for by the site owner and located at jointly agreed to location within or around the new communications shelter or equipment room
- Site will have adequate electrical service for new equipment. Utility transformer, transformer upgrades, line, or pole extensions have not been included
- Pricing has been based on National codes such IBC or BOCA. Local codes or jurisdictional requirements have not been considered in this proposal



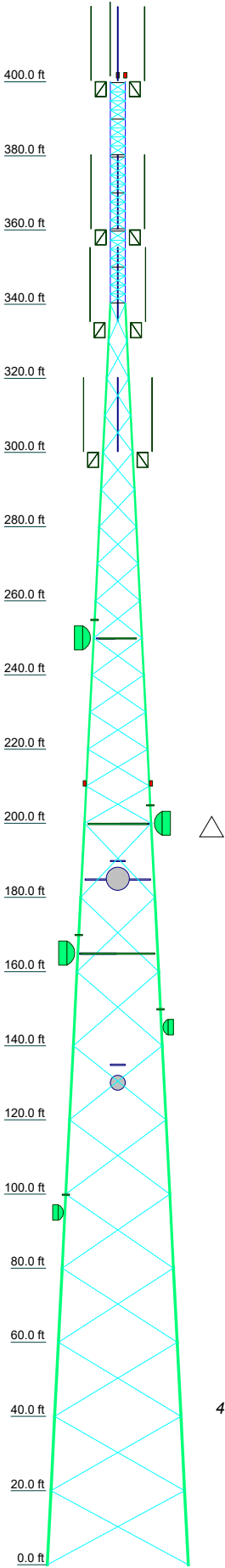
- Hazardous materials are not present at the work location. Testing and removal of hazardous materials, found during site investigations, construction or equipment installation will be the responsibility of the Stillwater, Oklahoma
- A maximum of thirty (30) days will be required for obtaining approved building permits from time of submission, and a maximum of sixty (60) days will be required for zoning approvals (if required) from time of submittal with attendance at maximum of two (2) required planning meetings
- No improvements are required for concrete trucks, drill rigs, shelter delivery, and crane access
- Additional tribal consultation fees will not be required for site development
- No Stormwater Pollution Prevention Plan (SWPP) or detention ponds are required for site development
- If extremely harsh or difficult weather conditions delay the site work for more than a week, Motorola will seek excusable delays rather than risk job site safety
- In the absence of tower specific geotechnical test data at the site, normal/presumptive clay soil conditions have been assumed. Soils are defined as per TIA/EIA-222 guidelines
- If as a result of NEPA studies, any jurisdictional authority should determine that a proposed communications facility "may have a significant environmental impact", the environmental impact studies or field testing and evaluation related to such determination have not been included
- The soil resistivity at the site is sufficient to achieve resistance of ten (10) ohms or less with a standard ground rod installation. Communications site grounding will be designed and installed per Motorola's Standards and Guidelines for Communications Sites (R56)
- Underground utilities are not present in the construction area, and as such no relocation will be required. Includes septic systems and irrigation systems
- The restoration of the site surroundings by fertilizing, seeding and strawing the disturbed areas will be adequate

3.1.5 Completion Criteria

- Site development completed per issued for construction (IFC) construction drawings, project requirements, contractual obligations (including any Stillwater, Oklahoma/Motorola approved changes) and approved by Stillwater, Oklahoma. This shall be confirmed by contractor and reviewed with Motorola construction manager and project manager before inspections occur
- All jurisdictional and contractual required testing and inspections to be performed by the contractor. (Contractual testing and inspections defined and agreed to with project team and Stillwater, Oklahoma prior to project kick off; vendor solely responsible for conducting, coordinating, and paying for all jurisdictional testing and inspections)
- Motorola site development checklist shall be completed and signed off by contractor prior to Stillwater, Oklahoma inspection. (Review with project team and Stillwater, Oklahoma and amend checklist as required at project kick off or before work begins)
- Site turn-over package completed and turned over to Motorola (As defined and agreed to with project team and Stillwater, Oklahoma).
- All punch list and deficiencies shall be completed prior to Stillwater, Oklahoma, and Motorola inspections



Section	T1	T2	T3	T4	T5	T6	T7	T8	T9	T10	T11	T12	T13	T14	T15	T16	T17	T18	T19	T20
Legs	SR 1 1/4	SR 1 3/4	SR 2 1/4	A	B	C	D	L	L3x3x3/16	L3x5/16	2L3x3x3/16	2L3 1/2x3 1/2x1/4	2L4x4x1/4							
Leg Grade	A572-58																			
Diagonals	L2 1/2x2 1/2x3/16																			
Diagonal Grade	A572-50																			
Top Girts	N.A.																			
Mid Girts	N.A.																			
Bottom Girts	N.A.																			
Horizontals	N.A.																			
Face Width (ft)	4	6	8	10	12	14	16	18	20	22	24	26	28	30	32	34	36	38	87.0	
# Panels @ (ft)	14 @ 10																			24 @ 2.42708
Weight (K)	0.7	1.0	1.5	1.9	2.3	2.4	3.1	3.1	3.7	4.2	4.8	5.6	5.7	6.4	6.5	7.4	8.0	8.1	8.7	

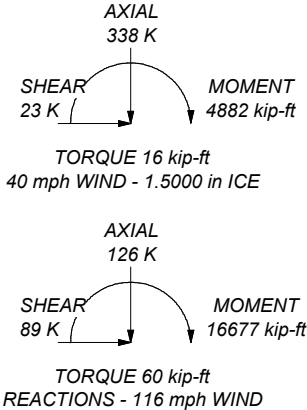


ALL REACTIONS
ARE FACTORED

MAX. CORNER REACTIONS AT BASE:

DOWN: 549 K
SHEAR: 57 K

UPLIFT: -458 K
SHEAR: 48 K



SYMBOL LIST

MARK	SIZE	MARK	SIZE
A	#12ZG-58 - 1.25" - 1.00" conn. (Pirod 194434)	G	#12ZG-58 - 2.50" - 0.875" conn.-TR4-(Pirod 195962)
B	#12ZG-58 - 1.50" - 1.00" conn. (Pirod 194651)	H	#12ZG-58 - 2.50" - 0.875" conn. (Pirod 195964)
C	#12ZG-58 - 1.75" - 1.00" conn.-TR1-(Pirod 195213)	I	#12ZG-58 - 2.75" - 0.875" conn. (Pirod 196299)
D	#12ZG-58 - 1.75" - 1.00" conn. (Pirod 195217)	J	#12ZG-58 -2.75"-0.875 -DB-0.625"-HP- (Pirod 196955)
E	#12ZG-58 -2.00" - 0.875" conn.-TR3-(Pirod 195637)	K	#12ZG-58 BASE - 3.00" - 0.875" -DB-0.625"-HP(Pirod 281160)
F	#12ZG-58 -2.25" - 0.875" conn. (Pirod 195960)	L	L2 1/2x2 1/2x1/4

MATERIAL STRENGTH

GRADE	Fy	Fu	GRADE	Fy	Fu
A572-58	58 ksi	75 ksi	A572-50	50 ksi	65 ksi

TOWER DESIGN NOTES

1. Tower is located in Payne County, Oklahoma.
2. Tower designed for Exposure C to the TIA-222-H Standard.
3. Tower designed for a 116 mph basic wind in accordance with the TIA-222-H Standard.
4. Tower is also designed for a 40 mph basic wind with 1.50 in ice. Ice is considered to increase in thickness with height.
5. Deflections are based upon a 60 mph wind.
6. Tower Risk Category III.
7. Topographic Category 1 with Crest Height of 0.00 ft
8. Two Waveguide Ladder considered in the design.
9. Tower design includes one outside climbing ladder to top of the tower.
10. The tower is designed to have a theoretical zero fall zone radius.
11. TOWER RATING: 67.5%

valmont
STRUCTURES

1545 Pidco Drive
Plymouth, IN
Valmont Industries, Inc.- Global Telecom
Phone: (574) 936-4221
FAX: (574) 936-6458

Job: Quotation 564679-06

Project: **U-38 x 400' - Stallard Streek**

Client: Motorola

Code: TIA-222-H

Path: \\gpcvrt02\fileRoom\Documents\564\564679 Motorola Stallard Streek 400' Tower\00 Drawings\564679-06.dwg

Drawn by: GD

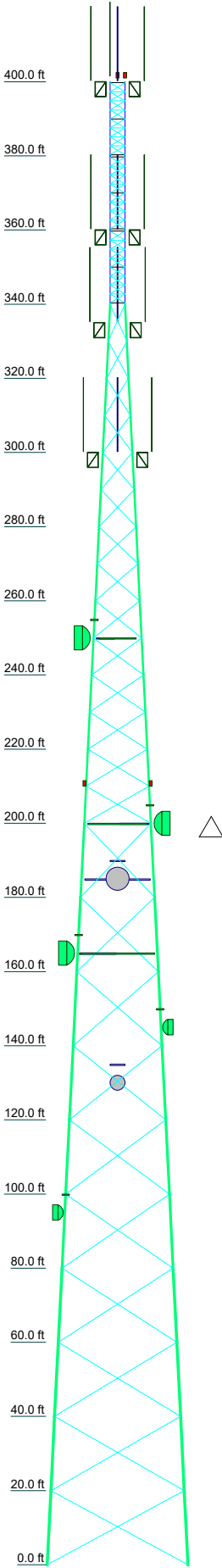
Date: 10/06/23

App'd:

Scale: NTS

Dwg No. E-1

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Horizontals	N.A.																			
Face Width (ft)	38	40	42	44	46	48	50	52	54	56	58	60	62	64	66	68	70	72	74	76
# Panels @ (ft)	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708
Weight (K)	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0



DESIGNED APPURTENANCE LOADING

TYPE	ELEVATION	TYPE	ELEVATION
21' LRE with 7'-6" lightning rod (arm=11.5')	400	HP6-6	250
Beacon	400	Beacon	210
Beacon	400	Beacon	210
DS7C12P36U-D	400	6' Dish Ice Shield	205
DS7C12P36U-D	400	SP1 R5 (Includes 4.5"x72" Pipe)	200
OA40-41-DIN	400	2-1/2" x 18' Sch. 40 FACE TIE BACK PIPE	200
TTA (24"x12"x8")	400	2-1/2" x 18' Sch. 40 FACE TIE BACK PIPE	200
SP1 HS6-K	398	HP6-6	200
SP1 HS6-K	398	6' Dish Ice Shield	190
OA40-41-DIN	360	SP1 R5 (Includes 4.5"x72" Pipe)	185
OA40-41-DIN	360	2-1/2" x 20' Sch. 40 FACE TIE BACK PIPE	185
OA40-41-DIN	360	2-1/2" x 20' Sch. 40 FACE TIE BACK PIPE	185
SP1 HS6-K	358	2-1/2" x 20' Sch. 40 FACE TIE BACK PIPE	185
SP1 HS6-K	358	HP6-6	185
SP1 HS6-K	358	6' Dish Ice Shield	170
OA40-41-DIN	335	2-1/2" x 22' Sch. 40 FACE TIE BACK PIPE	165
OA40-41-DIN	335	2-1/2" x 22' Sch. 40 FACE TIE BACK PIPE	165
SP1 HS6-K	333	SP1 R5 (Includes 4.5"x72" Pipe)	165
SP1 HS6-K	333	HP6-6	165
DS7C12P36U-D	300	4' Dish Ice Shield	150
DS7C12P36U-D	300	SP1 R5 (Includes 4.5"x72" Pipe)	145
DS7C12P36U-D	300	HP4-4	145
SP1 HS6-K	298	4' Dish Ice Shield	135
SP1 HS6-K	298	SP1 R5 (Includes 4.5"x72" Pipe)	130
SP1 HS6-K	298	HP4-4	130
6' Dish Ice Shield	255	4' Dish Ice Shield	100
SP1 R5 (Includes 4.5"x72" Pipe)	250	SP1 R5 (Includes 4.5"x72" Pipe)	95
2-1/2" x 13' Sch. 40 FACE TIE BACK PIPE	250	HP4-4	95
2-1/2" x 13' Sch. 40 FACE TIE BACK PIPE	250		

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valmont
STRUCTURES

1545 Pidco Drive
Plymouth, IN
Valmont Industries, Inc.- Gloabal Telecom
Phone: (574) 936-4221
FAX: (574) 936-6458

Job: Quotation 564679-06

Project: U-38 x 400' - Stallard Streek

Client: Motorola

Drawn by: GD

App'd:

Code: TIA-222-H

Date: 10/06/23

Scale: NTS

Path:

Dwg No. E-1

REPORT TO: CITY COUNCIL

MEETING DATE: DECEMBER 18, 2023



Agenda Item:	6.a. CC-23-177
Previous/Related Action:	August 15, 2023 Planning Commission Meeting
Background/Issue:	The 311 South Eyler Lane property owner submitted a Residential Short-Term Rental (STR) application (STR-0118). The property is located in the Westwood Neighborhood Conservation Overlay District. The subject property is zoned Small Lot Single Family Residential (RSS). STR Licenses are permitted in RSS zoning districts and are specifically subject to any applicable overlay district restrictions. The City Clerk's office received six letters of objection during the 30-day objection period. The Planning Commission held a public hearing on August 15, 2023, and approved the STR license with the condition that the rental complies with the Westwood overlay district requirements a vote of 5-0. Section 23-115.4 of the City Code establishes that appeals shall be made to the City Council. Three Appeals to the decision of the Planning Commission approving the issuance of an STR license for the subject property were filed with the City.
Proposal/Solution:	The City Council may uphold the Planning Commission's approval, approve with conditions, or deny the short term rental application.
Financial Source/Impact:	None
Related Strategic Priority:	#6 ENGAGED & INVESTED RESIDENTS #1 EFFECTIVE SERVICES & ACCOUNTABLE GOVERNMENT #5 UNIQUE CULTURE
Recommended Action/Motion:	Based on the underlying record and approval by the Planning Commission by a unanimous 5-0 vote, City Staff recommends upholding the decision of the Planning Commission.
Prepared By:	Jacquelyn Porter, Planner
Reviewed By:	Jeff Mathews Patti Osmus
Submitted By:	Kimberly Meek, City Manager

Attachments

1. STR-0118 Application Packet
2. STR-0118 Objection Letter-Berry
3. STR-0118 Objection Letter-Clark
4. STR-0118 Objection Letter-Hunt
5. STR-0118 Objection Letter-Oomens
6. STR-0118 Objection Letter-Tower
7. STR-0118 Objection Letter-Will
8. 08.15.2023 SPC MEETING SUMMARY DRAFT
9. STR-0118 Baker Appeal Letter to City Council
10. STR-0118 Clark appeal to City Council
11. STR-0118 Graalman Appeal to City Council

	Application for RESIDENTIAL SHORT-TERM RENTAL
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Property Owner: Katherine Morris Mailing Address: 3002 Saint Tropez Ct.
McKinney, TX 75070

Owner Contact Information: Phone: 214-726-5455 Email: kbluebonnet16@gmail.com

Property Management Contact Name: N/A

Phone: _____ Email: _____

Property Street Address: 311 Eyler Ln., Stillwater OK 74074

Zoning Classification: UR Number of Bedrooms Offered for Rent: 5
R55

URL for an advertisement of the rental. see attachment
airbnb.com/107592835101671270

Required documents to be submitted with the residential short-term rental application.

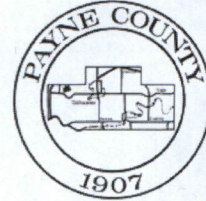
SUBMITTED BY APPLICANT	DOCUMENT	VERIFIED BY CITY
	Completed Application form	
<u>emailed by Bruce from Payne County</u>	Typewritten list & electronic/digital data capable of being reproduced as mailing labels, certified by the Payne County Assessor, licensed abstractor, attorney, engineer or architect, of all property owners within 300 feet of the subject property. List shall be prepared no more than 30 days prior to submission.	
	Initial application fee of \$100.00. NOTE: Licenses expire January 31 of each year or upon change of ownership. The annual renewal fee is \$10.00.	✓
	Completed Notarized Affidavit form verifying working smoke detectors, working carbon monoxide detector, and functioning fire extinguisher.	✓
	Floorplan depicting the location of: • Rooms provided for rent • Smoke detectors • Carbon monoxide detector • Fire extinguishers	✓
	Proof of Ownership by either a recorded deed, a recorded homestead exemption, or a screenshot of the ownership record from the Payne County Assessor (Payne County Assessor website)	✓
	Sales Tax Permit issued by State of Oklahoma or evidence tax collection is done by a rental agent. Evidenced by either a completed and executed contract or notarized statement from the rental agent.	✓

APPLICANT SIGNATURE: Katherine Morris

DATE: 6/21/2023

Date Application Received: <u>6-21-23</u>	Application # <u>STR-0118</u>	Received by: <u>AL</u>
30-Day Objection Period: <u>7-24-23</u>	Objection Filed: ☒ YES ☐ NO	PC Hearing Date: <u>9-12-23</u>
Approval Date: _____	Denial Date: _____	

James C Cowan
Payne County Assessor



CERTIFICATE OF OWNERSHIP

Re: Account # 600023400
Address: 311 S Eyler Ln

PAYNE COUNTY ASSESSOR'S OFFICE does hereby certify that every effort is made to produce and publish the most current and accurate ownership information possible. The ownership information reflects the tax roll of record owners per instruments filed in the Payne County Clerk's Office. Said ownership is located within the Three Hundred feet of the following described property, to-wit:

Lot Four (4), in Block Eleven (11), DUCK ADDITION to the City of Stillwater, Payne County, State of Oklahoma, according to the recorded plat thereof.

Attached you will find the current year's tax roll list of ownership that is within the Three Hundred feet of described legal. The ownership information includes the owner's name, mailing address, legal description, and situs address of the property if available.

The Payne County Assessor's Office believes this information to be true and correct at the time of Certification; however, no liability is or can be assumed by the undersigned with reference to the interpretation or validity of an instrument. This report is finished and accepted with the specific understanding above set forth.

Dated this 15 day of June, 2023.

PAYNE COUNTY ASSESSOR'S OFFICE

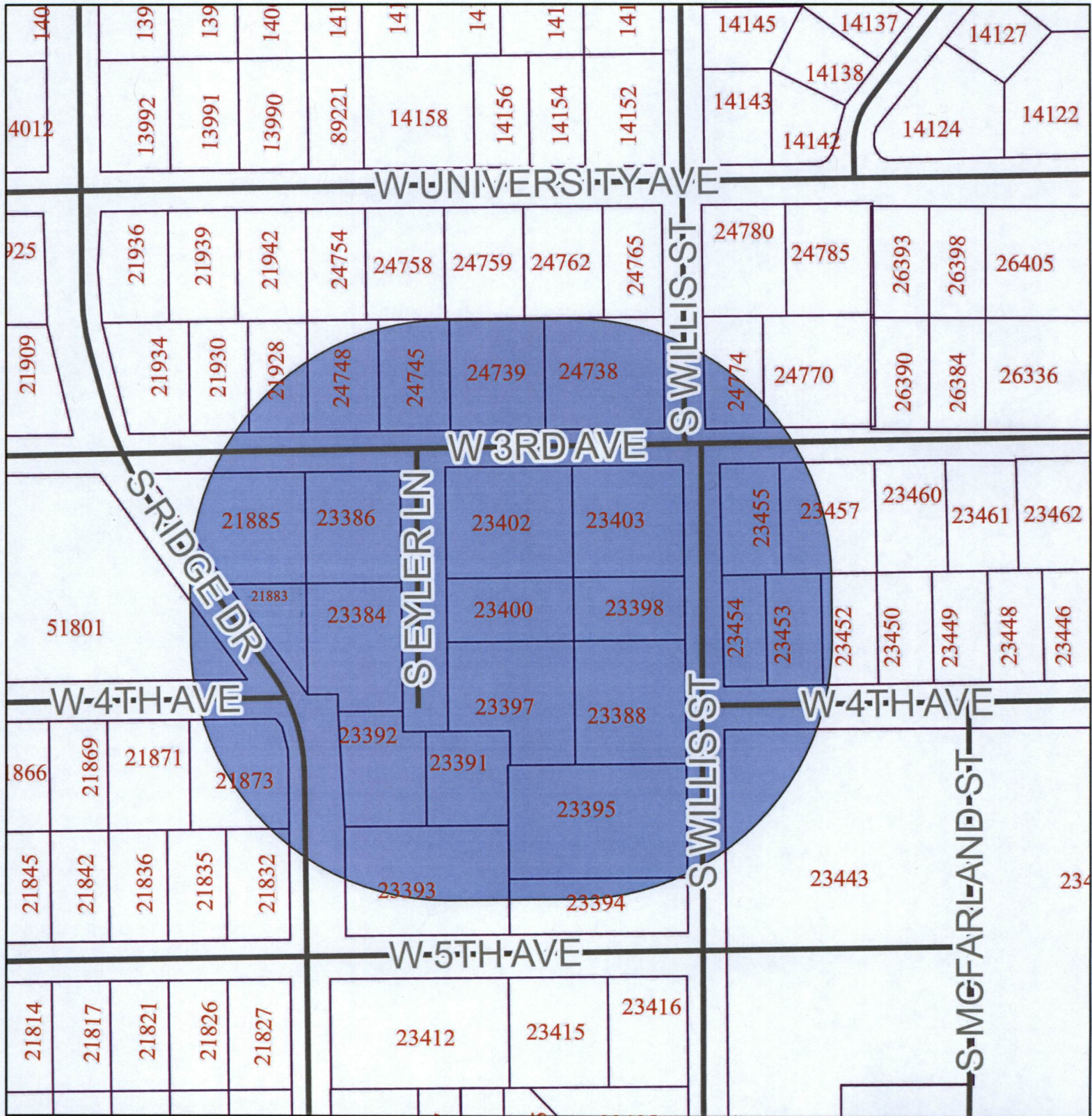
BY:

A handwritten signature in cursive script, appearing to read "Bruce Battle".



Payne County

300 FT BUFFER - 311 S Eyler Ln



Current Time: 6/14/2023 4:57 PM

This map is for assessment purposes only and is not intended for use in making conveyances or for preparing legal descriptions.

[illegible]

Date: June 21, 2023

My legal name is Katherine Clouse Morris and I reside at 3002 Saint Tropez Court, in McKinney, Texas. I own the property at 311 S Eyler Lane in Stillwater, Oklahoma.

Being duly sworn, I hereby declare under oath that:

My property at 311 S Eyler Lane, Stillwater, OK, 74074, has a working smoke/carbon monoxide detector in each of the 5 bedrooms. Additionally, there are 2 fire extinguishers: 1 is located in the kitchen and 1 is located in the bar in the house addition.

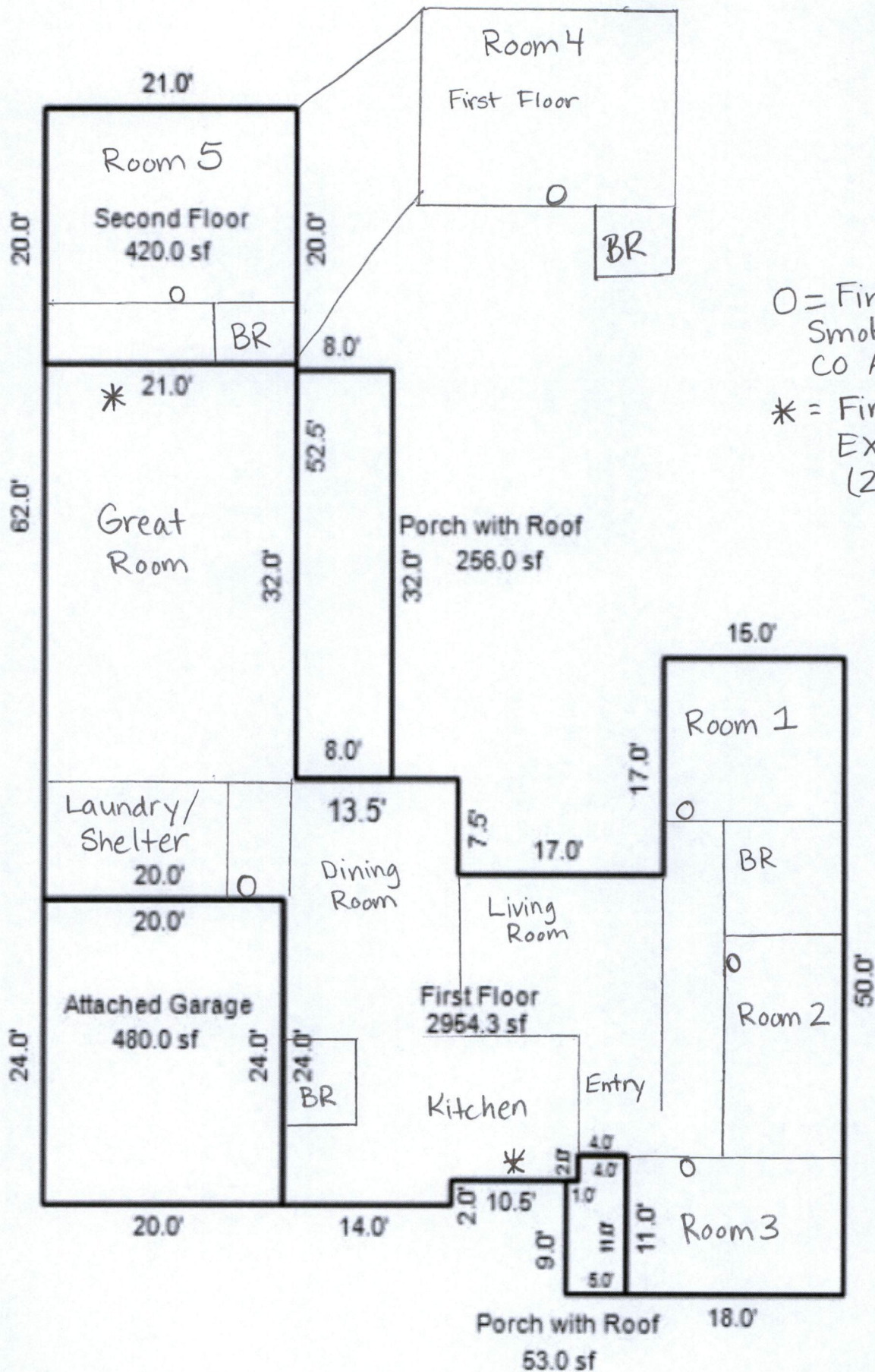
Under penalty of perjury, I hereby declare and affirm that the above-mentioned statement is, to the best of my knowledge, true and correct.

Signature: Katherine Morris

Date: 6-21-2023

Notary: Teresa Powers
exp. 3-6-2024





O = First Alert
Smoke and
CO Alarms (6)

* = Fire
Extinguishers
(2)



Payne County Oklahoma Assessor's Office

600023400
311 S Eyler LnMorris, Katherine J & Jackie W
3002 Saint Tropez Ct
Mckinney TX 750702023 Market Value
\$310,230

KEY INFORMATION

Parcel ID	19N02E-15-3-SD765-011-0004		
Land Size	1.00000	Land Unit	Lot
Class	UR	School District	Stillwater Town (016T)
Exemption	-	Section	15
Township	19N	Range	02E
2023 Taxes (Estimated)	\$3,495		
Neighborhood	Stillwater OSU/Campus		
Legal Description	DUCK ADD BLK 11 LOT 4		

2023 APPRAISAL DETAILS

Land Value	\$57,490
Building Value	\$238,490
Misc Imp Value	\$14,250
Total Market Value	\$310,230

SALES

SALE DATE	SALE PRICE	DEED BOOK	DEED PAGE	INSTRUMENT TYPE	GRANTOR
06/18/2021	\$0	2638	508	Affadavit	Ahrberg, Sally S & Ahrberg, Robert F Jr TTEE
06/18/2021	\$260,000	2638	509	Warranty Deed	Mahoney, Anne Ahrberg & Ahrberg, Robert Fred Jr CO-TTEE
08/30/2018	\$0	2475	749	Affadavit	Ahrberg, Robert F & Sally J
08/30/2018	\$0	2475	754	Warranty Deed	Ahrberg, Sally J
08/30/2018	\$0	2479	488	Correction Instrument	Ahrberg, Sally S & Robert F

BUILDING DETAILS



Payne County Oklahoma Assessor's Office

Results

311 eyler

All

Q

T (0)

Print

600023400
311 S Eyler Ln

Morris, Katherine J & Jackie W
3002 Saint Tropez Ct
Mckinney TX 75070

2023 Market Value
\$310,230



Overview

Sales

Buildings

Yard Items

Land

Find Comparables

Community

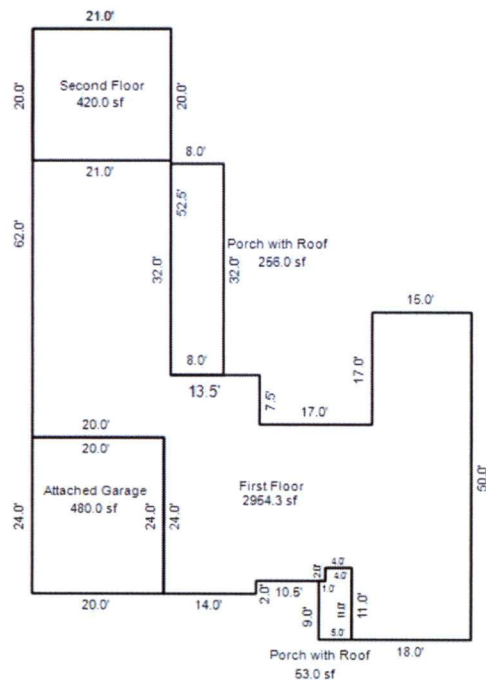
Eagleview

Appeal

More

BUILDING (1) - 311 S EYLER LN

Type	Single-Family Residence	Style	1 1/2 Story Finished
Finished Living Area	3,374 sf	Basement	-
Quality	Average	Condition	Average
Year Built	1959	Exterior Walls	Frame, Siding, Wood
Bedrooms	5	Roof Cover	Composition Shingle
Full Bath	3	HVAC	Warmed & Cooled Air
Half Bath	1	Garage Type	Attached Garage


MISC IMPROVEMENTS

IMPROVEMENT TYPE	UNITS/SQ FT	EST YEAR BUILT
Paving, Concrete	1253	1959
Swimming Pool, Vinyl Lined, Fiberglass	800	1959
Tool Shed	32	1994

YARD ITEMS

DESCRIPTION	TOTAL UNITS	YEAR BUILT	LENGTH	WIDTH	HEIGHT
Paving, Concrete	1253	1959	-	-	-
Swimming Pool, Vinyl Lined, Fiberglass	800	1959	20	40	-
Tool Shed	32	1994	4	8	5

LAND

UNITS	USE CODE	WIDTH	DEPTH	DESCRIPTION	USE VALUE
1.25000	Lot	80	160	Duck Add	\$57,490



Data last updated: 06/16/2023

Rules

Occupancy tax collection and remittance by Airbnb in Oklahoma

State of Oklahoma

Guests who book Airbnb listings that are located in the State of Oklahoma will pay the following taxes as part of their reservation:

- Oklahoma Sales Tax: 4.5% of the listing price including any cleaning fees. For detailed information, visit the [Oklahoma Tax Commission](#) website.
- Local Sales and Use Tax: The local sales and use tax rates vary by city and county. The rate is typically 1.0%-5.5% of the listing price including any cleaning fees. For detailed information, visit the [Oklahoma Tax Commission](#) website.
- State-Administered Local Lodging Tax: The local lodging tax rates vary by city and county. The rate is typically 5% of the listing price including any cleaning fees. For detailed information, visit the [Oklahoma Tax Commission](#) website.

The Retro House

AirBnB Link:

https://www.airbnb.com/rooms/907592835101671270?check_in=2023-06-23&check_out=2023-06-25&source_impression_id=p3_1687359220_iTRdBCc7ukdk1%2BWC&previous_page_section_name=1000&federated_search_id=8cfc9205-280d-4b9f-9442-f1c43af86296



3 nights · Jun 23 – 25

\$209 x 3 nights	\$626
Smart Pricing average ?	
Special offer	-\$125
Cleaning fee	\$100
Guest service fee	\$85
Guest price before taxes	\$686
Taxes	\$56
Guest total	\$742

You earn \$583

Close

Login or sign up to book

Country/Region
United States (+1)

Phone number

We'll call or text you to confirm your number. Stand

Cor



Continu



Price breakdown

\$220.00 x 2 nights

\$440.00

Special offer

-\$68.00

Available for this listing's first 3 bookings only

Airbnb service fee

\$52.52

Taxes

\$34.64

Total

\$459.16



Entire home
The Retro House

\$424.52

\$34.64

\$459.16

Price breakdown

Teresa Kadavy

CITY OF STILLWATER

From: Ann Berry <jaberry351@outlook.com>
Sent: Wednesday, July 19, 2023 10:23 PM
To: CityClerk
Subject: Objection

'23JUL20AM7:50
CITY CLERKS OFFICE

This email originated from an **External Source**. Please use proper judgement and **Caution** when opening attachments, clicking links, or responding to this email.

Madam:

I am the owner of the property located at 402 S. Willis in Stillwater. I received the notice of filing of Application No. STR-118 for Short Term Rental License by Katherine Morris for the property at 311 S. Eyler Lane.

I object. I look forward to receiving notice of the hearing before the Planning Commission.

Sincerely,

James E. Berry

'23JUL20PM2:27

CITY CLERKS OFFICE

OBJECTION

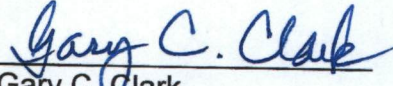
City Clerk
City of Stillwater
cityclerk@stillwater.org

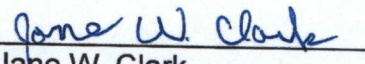
Madam:

We are the owners of the property located at 320 Eyler Ln in Stillwater. We received the notice of filing of Application No. STR-118 for a Short Term Rental License by Katherine Morris for the property at 311 S. Eyler Lane.

We object. We look forward to receiving notice of the hearing before the Planning Commission.

Sincerely,


Gary C. Clark


Jane W. Clark

Teresa Kadavy

CITY OF STILLWATER

STR-0118

From: Hilary Hunt <hhunt@stillwaterhabitat.org>
Sent: Thursday, July 13, 2023 2:51 PM
To: CityClerk; Gary Clark
Subject: Short Term Rental objection

'23JUL13PM8:09

CITY CLERKS OFFICE

This email originated from an **External Source**. Please use proper judgement and **Caution** when opening attachments, clicking links, or responding to this email.

STR-0118

Hello,

I received notice that the home to the south of mine at 311 S Eyler lane has applied for a short term rental zoning change in our single family residential zoned neighborhood in the Westwood overlay.

I am writing to voice my opposition to the rezoning. Not only does this negatively affect the culture of our family neighborhood, it is in direct violation of the Westwood Neighborhood overlay code limiting occupants to 3 non-related persons. The size of the home lends itself to overcrowding (the Airbnb listing promotes accommodating up to 10 guests) and there is inadequate parking to accommodate such a party. I anticipate noise issues, illegal parking and general disruption to the neighbors. On a personal note, my children enjoy riding their bicycles in the quiet cul de sac this street sits on and I enjoy giving them that independence knowing all of the homeowners on the street. I do not want to have to limit access to their neighborhood streets for fear of a huge increase in unfamiliar traffic and potential recklessness.

Professionally, I have seen only negative ramifications from the number of short term rental permits issued in the city, driving up long term rental costs and real estate costs making affordable housing an even greater problem in our already struggling community.

I will be happy to attend any hearing and speak publicly about these concerns and I hope that the city will respect the wishes of the Westwood neighborhood and promote a family friendly community.

Thank you for the opportunity to be heard regarding this matter.

In partnership,
Hilary

Hilary Hunt
Executive Director
Habitat for Humanity of Stillwater
405-377-0403

OBJECTION

July 17, 2023

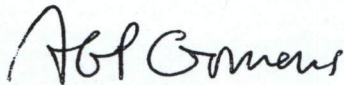
City Clerk
City of Stillwater
cityclerk@stillwater.org

Madam:

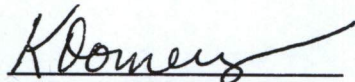
We are the owners of the property located at 323 Eyler Ln in Stillwater. We received the notice of filing of Application No. STR-0118 for a Short-Term Rental License by Katherine Morris for the property at 311 S. Eyler Lane.

We object. We look forward to receiving notice of the hearing before the Planning Commission.

Sincerely,



Antonius Oomens



Katherine Oomens

Teresa Kadavy

STR-0118

From: Larry Tower <larrytower2@gmail.com>
Sent: Friday, July 14, 2023 8:34 AM
To: CityClerk
Subject: Reclassification of property at 311 S. Eyler

CITY OF STILLWATER

'23JUL14AM8:52

This email originated from an External Source. Please use proper judgement and Caution when opening attachments, clicking links, or responding to this email.

CITY CLERKS OFFICE

A family from Dallas has applied for what I consider, an illegal rental in our Westwood Neighborhood Association area. This area is a family area with small children living next door to the 311 S. Eyler home. The parking at that address is not adequate for a large rental. Eyler Street is a dead end street and has no curbs. Parking is not allowed on either side of the street, so occupants would have to park either on the grass of 2 residents or on 3rd in front of current residents homes. Also, in 2021, a drunk driver ran into my home after attending a party down the street. This is not a neighborhood for large groups that might have drinking involved. I have lived on the corner of W. 3rd and Eyler since 1974. It is a quiet, peaceful area and to allow a part time rental just doesn't make sense. Yard upkeep has also been a problem since the property changed ownership.

Refusing this request is the correct thing to do.

Thank you,
LarryTower
2121 W. 3rd
Stillwater OK

Sent from my iPhone

CITY OF STILLWATER

'23JUL19PM1:50

OBJECTION

City Clerk
City of Stillwater
cityclerk@stillwater.org

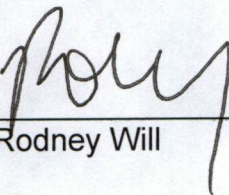
CITY CLERKS OFFICE

Madam:

My wife and I are owners of the property located at 2114 W. 3rd Ave in Stillwater. We received the notice of filing of Application No. STR-118 for a Short Term Rental License by Katherine Morris for the property at 311 S. Eyler Lane.

We object. We look forward to receiving notice of the hearing before the Planning Commission.

Sincerely,

 7/19/23
Rodney Will

**STILLWATER PLANNING COMMISSION SUMMARY
REGULAR MEETING OF August 15, 2023
IN ACCORDANCE WITH THE OKLAHOMA OPEN MEETING
LAW, THE AGENDA WAS POSTED August 9, 2023 IN THE
MUNICIPAL BUILDING AT 723 SOUTH LEWIS STREET**

MEMBERS PRESENT

Jana Phillips, Chair
Mike Shanahan, Member
Mark Prather, Member
Riley Williams, Member
Andrew VanLeuven, Member

STAFF PRESENT

Tammy Ewing, Assistant City Attorney
Jeff Mathews, Comm. Dev. Director
Jacquelyn Porter, City Planner
Diana Hood, Associate Planner
Cindy Gibson, Administrative Services

MEMBERS ABSENT

1. CALL MEETING TO ORDER.

Chair Phillips calls the meeting to order at 5:30 p.m. and explains the procedures and process for the meeting.

2. INTRODUCTION OF NEWLY APPOINTED PLANNING COMMISSIONER, ANDREW J. VAN LEUVEN.

3. PUBLIC HEARING:

The Planning Commission will hear public comments, discuss, and take action at this meeting (including a vote or series of votes on each item listed under Public Hearings unless otherwise indicated.)

- a. Sam Navarro, **SPECIFIC USE PERMIT (SUP23-04)**, consideration, discussion and possible action, including recommending approval or denial of an application for a specific use permit to allow a Medical Marijuana Dispensary in the Commercial Shopping (CS) district at property addressed as 211 N. Perkins Road, Unit #10.

Jacquelyn Porter, City Planner presents the staff report and asks if there are any questions for staff.

None respond. Chair Phillips invites the applicant to come forward with any comments for the planning commission

Sam Navarro, 211 N Perkins

Explains only ownership is changing the name of the business and model will remain the same

Chair Phillips asks if anyone would like speak in favor, none come forward

Chair Phillips ask if anyone would like to speak in opposition, none come forward

Chair Phillips closes the public hearing and invites the staff to present findings and alternatives

Ms. Porter presents findings and alternatives

Member Williams Moves to approve Comm. Shanahan Seconds

Roll call:	Phillips	Prather	Shanahan	Williams	VanLeuven
	Yes	Yes	Yes	Yes	Yes

Time: 4 minutes

- b. **SHORT TERM RENTAL (STR-0110)**, consideration, discussion and possible action, including recommendation approval or denial of an application for a Short Term Rental from Lane Homes, LLC for property addressed as 1502 N. Wildwood Drive in the Single Family large Lot Residential (RSL) district. *(Tabled from August 1, 2023 Planning Commission Meeting.)*

Diana Hood, Associate Planner presents the staff report and asks if there are any questions for staff. There are none.

Chair Phillips invites applicant or representative if they would like to come forward with comment

Mark Weiser, 223 N Old Highway

- Him and his wife will be the ones managing the property
- It will be ran though Airbnb, enforcing one day rentals and vetting policies
- They do actually have 9 short term rentals they run so they are experienced
- It has space for 9 vehicles off the street
- Addresses the concern letter from another business and states that it was about a change in management that happened when the business was sold

Chair Phillips states that he has answered all the questions they had from the previous meeting

Chair Phillips asks if anyone would like to speak in favor of this item, none respond.

Chair Phillips asks if anyone would like to speak in opposition to this item, none respond.

Chair Phillips closing the hearing to the public and invites staff to present findings and alternatives

Staff does not have findings and presents alternatives.

Member Williams motions to approve Com. Shanahan seconds.

Roll call:	Phillips	Prather	Shanahan	Williams	VanLeuven
	Yes	Yes	Yes	Yes	Yes

Time: 7 minutes

- c. **SHORT TERM RENTAL (STR-0118)**, consideration, discussion and possible action, including recommendation approval or denial of an application for a Short Term Rental from Katherine Morris for property addressed as 311 S. Eyler Lane in the Single Family Small Lot Residential (RSS) district.

Diana Hood, Associate Planner presents the staff report and asks if there are any questions for staff. There are none.

Chair Phillips invites applicant or representative if they would like to come forward with comment.

Katherine Morris, 3002 San Trope Ct, Texas

- Purchased home for kids to live in while attending college
- Place where family and friends stay when they come to town for OSU events
- Kids not currently living there so to offset the cost of having two mortgages having it as a short term rental will allow them to keep the second house
- Loves the home and has been renovating it in hope to eventually move into it personally
- Is implementing policies to prevent bad renters
- Two night minimum stay
- no local renter
- no automatic booking
- no party policy
- no extra overnight guest
- driveway and garage accommodates 8 cars so policy explains no one can park or drive in grass or on street
- Has cameras to enforce street parking and a local friend that will be checking on the property physically and doing cleaning and maintenance
- Shared phone number with surrounding neighbors if there are any issues
- She will personally be using the house for every football game so some of the most concerning party weekends it will not be renters

Comm. Williams asks if there is a time line for her moving into the property full time

Mrs. Morris says not yet, just when she eventually retires

Chair Phillips opens the floor if anyone wants to speak in favor. None respond.

Chair Phillips opens the floor to anyone who wishes to oppose.

Larry Tower, 2121 W 3rd

- Has been in Stillwater 49 years
- Last year a drunk driver from a party across the street drove into his house and took out 18 feet of his wall
- Wants to prevent anything from happening like this in a neighborhood with mostly elderly people and children

Rodney Will, 2114 W 3rd

- The overlay district exists for a reason regardless of best intentions

Susan Little, 2113 W 3rd

- Says the only way to prevent the parties at short term rentals is to not allow them in the first place
- Says the overlay policy is pretty clear these are not allowed and hopes that will be enforced

Gary Clark, 320 Iyer Lane

- Overlay says there cannot be more than 3 unrelated persons in a house the short term rental would be in direct opposition to this overlay
- Points out the advertisement on Airbnb says you can park in front of other people's houses on 3rd street
- There is a restrictive Covance agreement that they signed that said no more than two unrelated people as well as the overlay that says 3
- He asks the planning commission to take this as well as the neighborhoods general welfare under consideration

Hillary Hunt, 2111 W 3rd avenue

- Concerned out of state divers could put her kids in danger

Marshal Baker, 2020 W 3rd Avenue

- The kids congregate in this col de sac specifically so it creates a danger
- They've seen these cars block traffic to the school near by

Applicant states that she will remove the statement that they can park on 3rd street

Chair Phillips clarifies with legal counsel that the Westwood overlay district would be enforceable by the city and that it is three (3) or more unrelated people could not be in a house. However, the covenant that says there can't be two (2) or more is an agreement signed between the individuals and would have to be enforced by a landowner against a landowner.

Com. Williams clarifies with staff that there are other STR's in the neighborhood and if those came before or after this overlay

Ms. Hood clarifies that there are 6 other STR's in this neighborhood and that they came after the overlay was in place

Com. Williams requests further clarification from legal for what they can enforce

Legal Council says they can accept with the condition that the STR follows the neighborhood overlay that does not allow three or more residents of different families to reside in a house

Com. VanLeuven asks staff or legal to define "occupy" in that people of three different families cannot occupy a residence, there is not one.

Com. Shanahan tries to clarify the intent of the overlay.

Legal clarifies the purpose as, "the purpose of the Westwood conservation overlay district is to facilitate preservation of an existing single family residential neighborhood by establishing limitations and special requirements on property uses within said area."

Vice Chair Prather does not see a way you could enforce that in a practical way.

Com. Williams agrees and says he knows that there are more than three unrelated people living in some of these houses.

Chair Phillips clarifies noncompliance of some is not related to this particular item.

Vice Chair Prather states it does feel like this applicant has addressed there concerns more than most but the complaints do seem to have a cohesive and legally backed argument this time versus with the ones

Comm. Williams asks if there is a way they could ask the applicant if there's any way they could comply with the overlay as a contingency

Applicant Morris says she's in a STR landlords Facebook group that has been teaching her how to vet renters more thoroughly so she could comply with the overlay and thinks it will be mostly families anyway

Comm. VanLeuven asks if she can put the verbatim rules from the overlay in the description, and applicant agrees

Chair Phillips moves to approve with the condition that the rental comply with the Westwood overlay district requirements, vice chair Prather seconds.

Roll call:	Phillips	Prather	Shanahan	Williams	VanLeuven
	Yes	Yes	Yes	Yes	Yes

Time: 40 minutes

- d. IH Development, LLC, **PRELIMINARY PLAT (SUB20-02)**, consideration, discussion and possible action, including recommending approval or denial of an application for a preliminary plat to create a residential subdivision of 301 lots to be named Park Valley Addition on property currently addressed as 1823 W. 26th Avenue.

Jaquelyn Porter, City Planner presents the staff report and asks if there are any questions for staff.

Vice Chair Prather ask in the report to the PC from Staff it says substantial improvements are not complete is that not required of the preliminary plat and what those improvements are

Ms. Porter says yes those are not required until the final plat and defers to Mr. Doerflinger, engineer to expand on what is still needed

Andy Doerflinger, City Engineering, the drainage reports were not complete at the time of report and said that at this time it is considered substantially complete, there are still interior drainage that needs to be completed and before they can get building permits they will do a final inspection that ensures all the paving drainage is installed and complete and that is not done yet.

With no further questions for staff Chair Phillips asks if the applicant or their representative would like to come forward

Chris Anderson, SMC consulting engineers, 815 W Main, OKC,

Clarifies that this Preliminary plot was initially approved in May of 2020 and since then a few sections of the final plot had also been approved as well, however the initial preliminary plot application had expired and they're here to clarify missing owner paperwork from when they reapplied for the preliminary permit in May of this year (2023)

Chair Phillips invites anyone forward who wishes to speak in favor of this item. None respond and she invites anyone who wishes to speak in opposition. None Respond. Chair Phillips asks staff to present findings and alternatives.

Ms. Porter Presents Findings.

1. The proposed preliminary plat meets the subdivision and zoning requirements.
2. There is ongoing building of infrastructure for various phase of improvement plans.
3. The c3 plan recommends high density uses at this location
4. The proposed density is in alignment with the RSS zoning requirements.
5. The ordinance requires a revised preliminary plat prior to the final plat being presented and approved by PC.

Ms. Porter presents Alternatives.

1. Accept findings and approve the proposed preliminary plat as presented.
2. Approve the proposed preliminary plat with conditions should be met for the approval of the final plat.
3. Reject findings and deny the proposed preliminary plat as presented.
4. Find that additional information or discussion is needed prior to making a decision and table the request to a certain date noting that action must be taken within 60 days of the public hearing.

Chair Prather moves to approve the preliminary plat as presented Comm. Williams Seconds

Roll call:	Phillips	Prather	Shanahan	Williams	VanLeuven
	Yes	Yes	Yes	Yes	Yes

Time: 8 minutes

4. General Orders

The Commissioners will hear a staff presentation, discuss, and take action including a vote or series of votes on each item listed as presented or as amended or revised by the Planning Commission unless the agenda entry specifically states that no action will be taken. The requested Planning Commission action is indicated in each agenda entry but may be amended or revised prior to action by the Planning Commission.

- a. IH Development, LLC, **FINAL PLAT (SUB20-14)**, consideration, discussion and possible action, including recommending approval or denial of an application for a final plat to create a residential subdivision of 58 lots to be named Park Valley Addition, Section 1 on a portion of property currently addressed as 1823 W. 26th Avenue.

Jacquelyn Porter, City Planner presents staff's report. Chair Phillips comments that under general orders, the Planning Commission will hear staff report and hold discussion; and asks if there is any comments or questions on the final plat.

Commissioner Williams inquires about the letter in objection to the plat received regarding the traffic on 26th and Western.

Mr. Andy Doerflinger, City Engineering Department comes to the podium and comments on the following:

- There plans for a left hand turn lane into Frye Farms and Park Valley
- There was a Traffic Impact Analysis as part of review for both these subdivisions that looked into the increase in traffic
- Based upon the report, the left hand turn lane is what is required today and when further development creates the road through the subdivision up to 26th then additional improvements will be required
- Engineering has reviewed a 50% design set for the left hand turn lane
- The City Engineering Department is also doing an evaluation on Western; that scope is still being developed; and is going to look further to the north
- Understand that the letter is beyond the scope of this development but City staff will look at the corridor as a whole to make sure that the corridor, which is a minor arterial remains safe
- Know that this will add traffic and are aware of the need for improvement

Commissioner Shanahan recalls the 2019 presentation from Transportation that discussed the long term traffic infrastructure plan, which included looking at improvement on south Western and extended to 6th Avenue. Andy responds that this will be a refresh of that as there is an ongoing ODOT (Oklahoma Department of Transportation) project at 6th and Western going east; and this study will go from that intersection south to 32nd; and this is still in the early stages of development. Andy comments that for the near term, for these developments, there are improvements that will be required to be done.

Commissioner Prather comments that the studies will end with a solution that is achievable. Andy responds that it is a matter of funding and priorities; the developer is paying for most, if not all, of the improvements required for the entrances of the developments so that part we know will be achieved. Andy comments that what staff doesn't know about is all of the development that is going on in the county that is contributing traffic in this area as well; staff is monitoring traffic counts but can't commit to a timeline for the actual study.

Jacquelyn comments that the traffic impact analysis was for the full development for both subdivisions. Andy reiterates that later into the construction of the development then 26th Avenue will be in poor condition and that improvement will be in conjunction with the development of that portion of this subdivision.

Chair Phillips asks if the connection between the two subdivisions will trigger the required improvement of 26th. Andy reviews the preliminary plat and shows the access of Pintail Street onto 26th; this being the trigger for improvement there and believes it is in Phase 2.

Discussion is held about potential for traffic signal and/or roundabouts.

Commissioner Prather comments about 26th not being a road in very good shape. Andy responds that there is a study for condition assessment to determine what roads get replaced and what roads get repaired.

Commissioner Williams moved, Commissioner Shanahan seconded to approve the final plat as presented.

Roll call:	Phillips	Prather	Shanahan	Williams	VanLeuven
	Yes	Yes	Yes	Yes	Yes

Time: 20 minutes

5. MISCELLANEOUS ITEMS FROM STAFF, PLANNING COMMISSIONERS OR CITY ATTORNEY FOR DISCUSSION AND POSSIBLE ACTION: *Announcements, appointments and remarks about matters of general interest may be made by Staff, Commissioners, or the City Attorney at this time. Items of City business that may require discussion or action (including a vote or series of votes) are listed below.*

- a. Next Planning Commission Meeting is September 12, 2023.

Ms. Porter presents and update on an STR study that has been conducted and has a preliminary draft of the text amendment

Comm. Williams asks if there's any way to add the discussion of neighborhood overlay to it. Ms. Porter explains that that should already be something enforced by code enforcement but there are some cities that have a few things in place where neighbors' complaints during operation can be further considered during renewal.

Comm. Shanahan asks if there were aware of Dallas's recent ban on STRs, Ms. Porter says she's aware of that and that other states have banned restrictions of STRs. One of the things they are considering is a requirement for safety inspections that are required on all rentals.

Chair Phillips asks about the size of cities that they are comparing.

Ms. Porter said there were about 15 cities of various different sizes in and out of Oklahoma in different developmental phases.

Ms. Porter also presents that they are almost complete with their Comprehensive Plan and will be presented to City Council on 9.18.2023

6. ADJOURN.

Commissioner Williams moved, Vice Chair Prather seconded to approve the final plat as presented.

Roll call:	Phillips	Prather	Shanahan	Williams	VanLeuven
	Yes	Yes	Yes	Yes	Yes

This regular meeting of the Stillwater Planning Commission was called for adjournment by Commissioner Williams, seconded by Commissioner Prather at approximately 6:46 p.m. on August 15, 2023, with all members present in agreement. The next regularly scheduled meeting will be held September 12, 2023, at 5:30 p.m. in the City Council Hearing Room (Room 1122), Stillwater Municipal Building, 723 S. Lewis Street, Stillwater, OK.

Prepared by – Cindy Gibson, Administrative Services Manager

Approved by - _____
Stillwater Planning Commission

'23AUG21PM3:34

**APPEAL FROM CITY PLANNING COMMISSION
RECOMMENDATION IN APPLICATION NO. STR-0118**

CITY CLERKS OFFICE

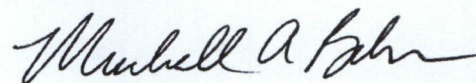
City Clerk
City of Stillwater
cityclerk@stillwater.org

Madam:

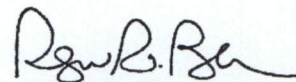
We are the owners of the property located at 2020 W. 3rd Avenue, Stillwater, Oklahoma.

Pursuant to Stillwater Municipal Code Sec. 23-115.4(2) and Sec. 23-1 BO(f), we hereby appeal the recommendation of the Planning Commission regarding Application No. STR-0118 for a Short-Term Rental License by Katherine Morris for the property at 311 S. Eyler Lane.

Sincerely,



Marshall A. Baker



Robyn R. Baker

APPEAL FROM CITY PLANNING COMMISSION
RECOMMENDATION IN APPLICATION NO. STR-0118

City Clerk
City of Stillwater
cityclerk@stillwater.org

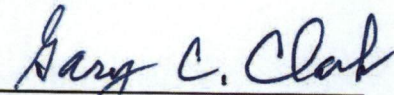
Madam:

We are the owners of the property located at 320 Eyler Ln in Stillwater.

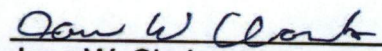
Pursuant to Stillwater Municipal Code Sec. 23-115.4(2) and Sec. 23-180(f), we hereby appeal the recommendation of the Planning Commission regarding Application No. STR-0118 for a Short Term Rental License by Katherine Morris for the property at 311 S. Eyler Lane.

We look forward to receiving notice of the hearing before the City Council.

Sincerely,



Gary C. Clark



Jane W. Clark

Teresa Kadavy

From: Gary Clark <gccjwc@gmail.com>
Sent: Wednesday, August 16, 2023 12:43 PM
To: CityClerk
Subject: Appeal from Planning Commission Recommendation in STR-0118
Attachments: Appeal from Planning Commission Recommendation in STR-0118.pdf

This email originated from an **External Source**. Please use proper judgement and **Caution** when opening attachments, clicking links, or responding to this email.

Madam,

Attached please find my wife's and my appeal from last night's recommendation of the Planning Commission in STR-0118. It is my understanding that this will be set for public hearing with notice to interested parties at least 15 days prior thereto.

Would you please acknowledge receipt of this appeal and that it is in sufficient form?

Thank you.

Gary C. Clark

'23AUG21AM9:30

Teresa Kadavy

From: Graalman, Robert <robert.graalman@okstate.edu>
Sent: Sunday, August 20, 2023 5:36 PM
To: CityClerk
Subject: Re: An appeal for a recent planning commission action

CITY CLERKS OFFICE

This email originated from an **External Source**. Please use proper judgement and **Caution** when opening attachments, clicking links, or responding to this email.

Excuse me, please. . .

I am Robert Graalman, 2224 Sunset Dr., Stillwater 74074, who made the request a few minutes ago on the Eyler Lane property situation.

From: Graalman, Robert
Sent: Sunday, August 20, 2023 5:25 PM
To: cityclerk@stillwater.org <cityclerk@stillwater.org>
Subject: An appeal for a recent planning commission action

Dear City Clerk:

I request that an appeal be heard by the Stillwater City Council regarding a recent decision (last week) by the planning commission, concerning the property at 311 S. Eyler Lane planned for a short-term rental license.

Thanks for your consideration of this request.

REPORT TO: CITY COUNCIL

MEETING DATE: DECEMBER 18, 2023



Agenda Item:	6.b. CC-23-178
Previous/Related Action:	December 5, 2023, Planning Commission
Background/Issue:	The City of Stillwater Emergency Management is requesting a Specific Use Permit to allow the height of a telecommunications tower to exceed 75 feet per Section 23-113.1.d. The proposed tower is going to be 419 feet and 6 inches and is located at the southeast corner of the property addressed as 623 East 8th Avenue. The City Council approved funding to construct a telecommunication tower for emergency responses in November 2022. The tower is designed to withstand 116 mph basic wind and 40 mph basic wind with 1.5 inches of ice. The tower is designed to have a theoretical zero-fall zone radius. On May 2, 2023, the Planning Commission approved a Specific Use Permit for a telecommunication tower for emergency response on the property addressed as 4220 North Perkins Road, South of Parkview Estates. The City's Emergency Management team and contractors had to abandon and change the proposed location of the telecommunication tower at 4220 North Perkins Road. After further research, Emergency Management and contractors identified the subject property addressed as 623 East 8th Avenue as a new location for the telecommunication tower. Section 23-113.1 of the Stillwater Land Development Code requires that any telecommunication tower that exceeds the height of 75 feet must obtain a Specific Use Permit. The subject property is near the intersection of South Perkins Road and East 8th Avenue. The City of Stillwater's Public Works maintenance shop operates on the subject property. Due to the subject property being zoned Public District (P), City Council approval is required to allow the tower on City-owned property. Adjacent properties located to the east and south are zoned Public District (P), Commercial General District (CG), with Small-Lot Single Family Residential (RSS) to the west, and Light Industrial District (IL) to the north.
Proposal/Solution:	The Planning Commission recommended approval of this SUP request with a 5-0 vote.

Financial Source/Impact:	None
Related Strategic Priority:	#3 SAFE COMMUNITY #1 EFFECTIVE SERVICES & ACCOUNTABLE GOVERNMENT
Recommended Action/Motion:	Motion to approve the Specific Use Permit to install a Public Safety Telecommunications Tower exceeding 75 feet at property addressed 623 East 8th Avenue.
Prepared By:	Jacquelyn Porter, Planner
Reviewed By:	Jeff Mathews Patti Osmus
Submitted By:	Kimberly Meek, City Manager

Attachments

1. SUP23-08 Application
2. SUP23-08 - Area Map
3. SUP23-08 SST Specs
4. SUP23-08 FAA Tower Certification
5. SUP23-08 Site Plans
6. SUP23-08 Draft PC Mtg Summary

CITY OF STILLWATER - DEVELOPMENT SERVICES DEPARTMENT
APPLICATION FOR REVIEW/ACTION

ZONING:

- ☐ Map Amendment
☐ Planned Unit Dev.
 ☐ Preliminary
 ☐ Final
 ☐ Subdivision
 ☐ Amendment
☒ Specific Use Permit
☐ Annexation

SUBDIVISION:

- ☐ Lot Split
☐ Commercial Minor Subdivision
☐ Minor Subdivision
☐ Preliminary Plat
☐ Final Plat

OTHER:

- ☐ Closing
☐ Drainage Plans/Study
☐ Drilling Permit
☐ Improvement Plans
☐ Right-of-Way Agreement
☐ Small Business Permit
☐ Text Amendment

SITE PLANS:

- ☐ Minor Amendment
☐ Final Drill Site Dev. Plan

Title of Subdivision/Plan/Use: Stillwater Public Works

Owner(s) of Property: City of Stillwater

Owner(s) Address: 707 E 8th Ave., Stillwater, OK 74074

Owner(s) Phone/Fax/Email: (405) 533-8483

Applicant/Developer of Property: Enertech Resources, LLC on behalf of the City of Stillwater

Applicant/Developer Address: 5920 W. William Cannon Dr Bldg 1, Suite 102, Austin, TX 78749

Applicant/Developer Phone/Fax/Email: Timmie Bui / 512-699-3274 (m) / 830-387-4502 (o) / timmie.bui@enertechresources.com

Design Engineer address/phone/fax/email & Registration No.: Dale Shumaker, P.E.

dale.shumaker@enertechresources.com / same address as applicant / OK Registration #22713

Surveyor address/phone/fax/email & Registration No.: Universal Surveying & Mapping / Michael Spears
216 W. 6th Avenue, Stillwater, OK 74074 / 405-372-0000 (o) / 405-372-0002 (f) / Registration # 32757

Address or Description of Property to be Subdivided/Developed: Stillwater Public Works

623 E 8th Ave, Stillwater, OK 74074

Original Tract Deed Book and Page Number: City of Stillwater

Number of Acres in Development: (Please see attached legal description)

Number of Lots Created: None

Current Zoning/Requested Zoning: Public (P)

Reason for zoning request/use permit/map amendment (describe project):

Request to submit SUP to construct a new 400' self support tower for the City of Stillwater, dedicated to public safety use.

This application must be accompanied by the appropriate checklist for the type of item being submitted for review. This application must be completed, signed, and dated by the Applicant and Owner(s).

We do hereby certify that the information provided herein is both complete and accurate to the best of our knowledge, and we understand that any inaccuracies may be considered just cause for invalidation of this application and any action taken on this application.

Timmie Bui Timmie Bui 11/8/2023
Applicant/Preparer Date

J. Trump Moore 11/15/23
Owner/Agent (with documentation) Date

Applicant/Preparer Date

Owner/Agent (with documentation) Date

For City of Stillwater Use Only:

CASE NO#: SUP23-08

Submission Date: 11/14

Processing Tract: IRC 11/29, PC 12/5, CC 12/18

Approval Date: _____

Fees: _____ Number of Copies: _____

**City of Stillwater
Specific Use Permit (SUP)
Chapter 23, Article 6, Division 7**

Applications will be accepted Monday through Friday, from 8:30 AM to 11:30 AM
Per Resolution CC-2007-16

Because the uses identified as requiring specific use permits are more intense or have a greater impact than those permitted by right, such uses shall be evaluated based upon their ability to locate next to less intensive uses. This CHECKLIST identifies the items needed. All items indicated as SUCH are required for the submittal to be considered complete.

APPLICANT	REQUIREMENTS	CITY
	Section 23-180	
TB	COMPLETED APPLICATION FORM AND CHECKLIST	
TB	FILING FEE: NEW CONSTRUCTION @ \$350.00 PLUS \$0.01/SQ FOOT OF BUILDING OR EXISTING BUILDING @ \$250.00 SHALL BE PAID UPON VERIFICATION OF COMPLETE SUBMITTAL.	
TB	A TYPEWRITTEN LIST, CERTIFIED BY A LICENSED ABTRACTOR, ATTORNEY, ENGINEER OR ARCHITECT OF ALL PROPERTY OWNERS WITHIN 300 FEET OF THE SUBJECT PROPERTY AND AN ELECTRONIC/DIGITAL COPY CAPABLE OF BEING REPRODUCED AS MAILING LABELS. THE OWNERSHIP LIST SHALL NOT HAVE BEEN PREPARED MORE THAN 30 DAYS PRIOR TO SUBMISSION OF APPLICATION.	
TB	TYPED LEGAL DESCRIPTION EMAILED TO DIGITALS@STILLWATER.ORG	
TB	COPY OF EXISTING OR PROPOSED RESTRICTIVE COVENANTS	
TB	BUILDING ELEVATION DRAWINGS AND CONSTRUCTION MATERIALS WHEN ABUTTING A RESIDENTIAL DISTRICT.	
TB	ELECTRONIC PDF DRAWING, EMAILED TO DIGITALS@STILLWATER.ORG shall show the following:	
TB	a. Dimensions of the site, including easements and rights-of-way, and location with respect to streets and adjacent properties;	
TB	b. Dimension of buildings and location with respect to property boundaries;	
TB	c. Location and type of existing and proposed outdoor features such as signs, fences, landscaping, or outdoor light fixtures;	
TB	d. Location, arrangement, and dimensions of off-street parking and loading spaces and access drives;	
TB	e. Number of residential dwelling units, if any, per structure;	
TB	f. Any other physical features or characteristics which may be unique to the property or particular use proposed;	
TB	g. Existing use of abutting/adjoining properties	
TB	h. Existing zoning of the subject property and the abutting/adjoining properties;	
TB	i. Location of existing and proposed public utilities	
TB	j. Distance from any public place as defined in Oklahoma Administrative Code Title 310, Chapter 681 (Per Ordinance No. 3416)	
TB	COPY OF OKLAHOMA STATE DEPARTMENT OF HEALTH MEDICAL MARIJUANA LICENSE FOR ☐ COMMERCIAL GROWER ☐ PROCESSING/MANUFACTURING ☐ DISPENSARY/RETAIL (PER ORDINANCE NO. 3416)	
TB	FINAL DRAINAGE STUDY AND FINAL DRAINAGE PLAN (ARTICLE 19)	

**City of Stillwater
Specific Use Permit (SUP)
Chapter 23, Article 7, Division 7**

INFORMATIONAL	
Required fire flows. Appendix B (2009 IFC)	
Hydrant spacing Section 507.5 and Appendix C (2009 IFC)	
Sprinkler requirements, Section 903 (IFC)	
Annual Inspections will occur to verify continual compliance with the conditions of approval of the SUP	

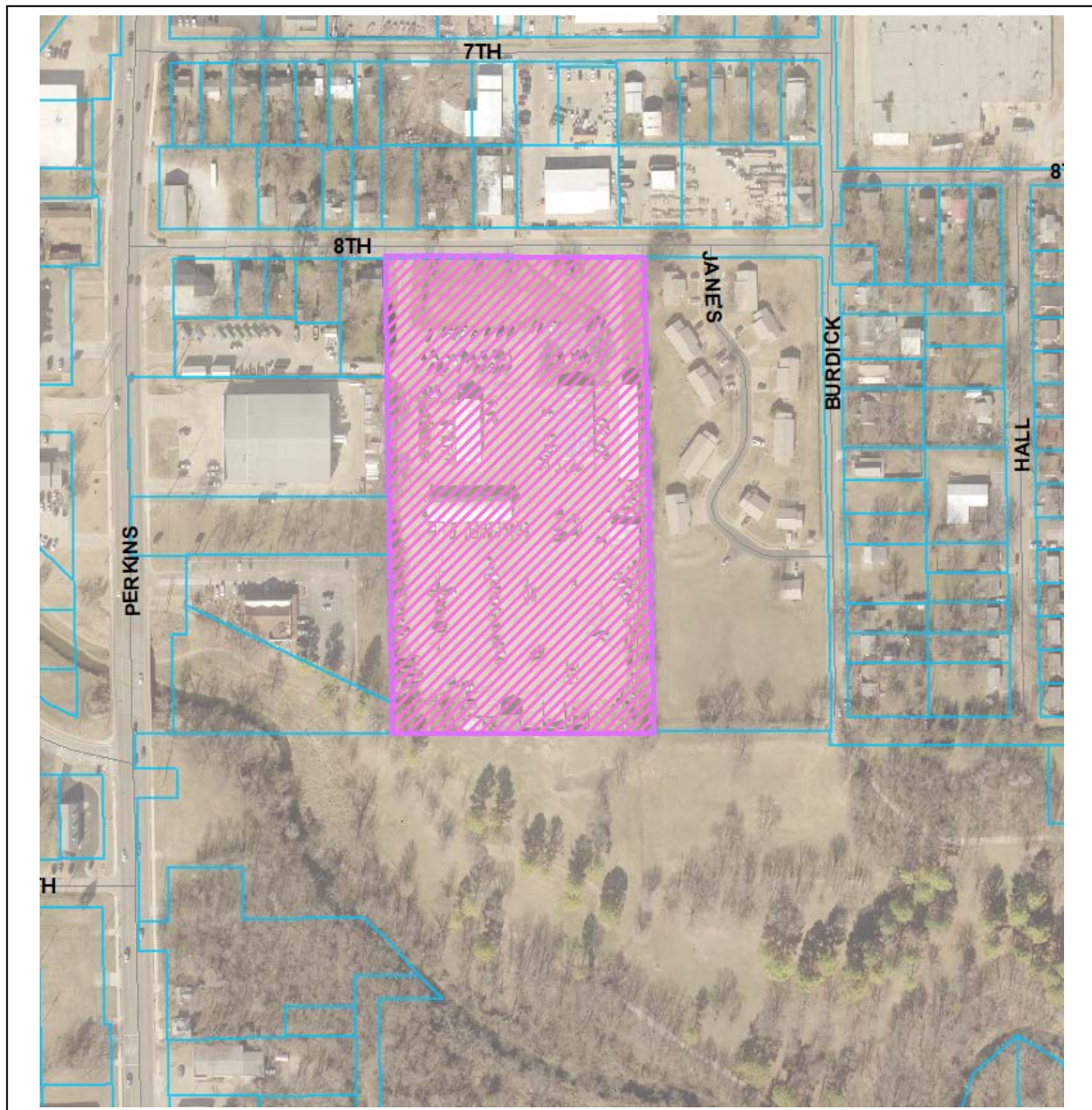
Certification: I hereby certify that the information provided herein is both complete and accurate to the best of my knowledge and I understand that any inaccuracies may be considered just cause for invalidation of this application and any action taken on this application.

Timmie Bui

Preparer's Signature

11/8/2023

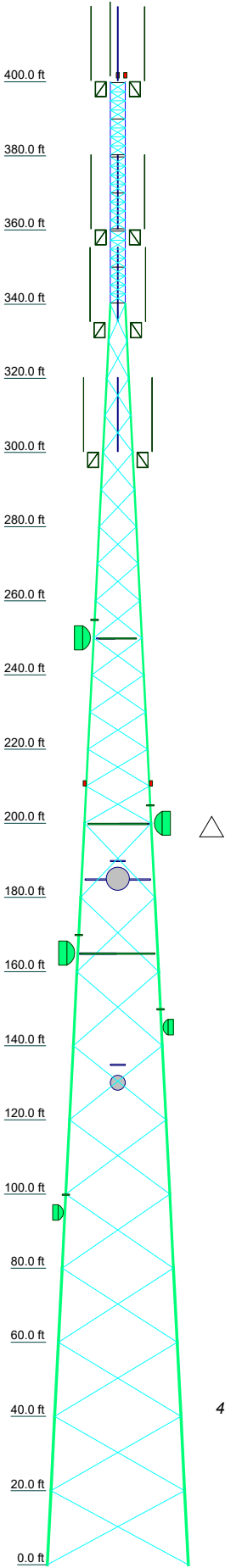
Date



Stillwater OKLAHOMA
stillwaterok.gov

Project Type: Specific Use Permit (SUP23-08)
Request: Install a Public Safety Communications Tower in Public (P) zoning
Address: 623 E 8th Ave
Applicant: City of Stillwater c/o Enertech Resources

Section	T1	T2	T3	T4	T5	T6	T7	T8	T9	T10	T11	T12	T13	T14	T15	T16	T17	T18	T19	T20	
Legs	SR 1 1/4	SR 1 3/4	SR 2 1/4	A	B	C	D	L	L3x3x3/16	L3x3x5/16	2L3x3x3/16	2L3 1/2x3 1/2x1/4	2L4x4x1/4								
Leg Grade	A572-58																				
Diagonals	L2 1/2x2 1/2x3/16																				
Diagonal Grade	A572-50																				
Top Girts	N.A.																				
Mid Girts	N.A.																				
Bottom Girts	N.A.																				
Horizontals	N.A.																				
Face Width (ft)	4	6	8	10	12	14	16	18	20	22	24	26	28	30	32	34	36	38	87.0		
# Panels @ (ft)	24 @ 2.42708																				
Weight (K)	0.7	1.0	1.5	1.9	1.9	2.3	2.4	3.1	3.1	3.7	4.2	4.6	5.6	5.7	6.4	6.5	7.4	8.0	8.1	8.7	



ALL REACTIONS
ARE FACTORED

MAX. CORNER REACTIONS AT BASE:

DOWN: 549 K
SHEAR: 57 K

UPLIFT: -458 K
SHEAR: 48 K

AXIAL
338 K
SHEAR
23 K
MOMENT
4882 kip-ft
TORQUE 16 kip-ft
40 mph WIND - 1.5000 in ICE

AXIAL
126 K
SHEAR
89 K
MOMENT
16677 kip-ft
TORQUE 60 kip-ft
REACTIONS - 116 mph WIND

SYMBOL LIST

MARK	SIZE	MARK	SIZE
A	#12ZG-58 - 1.25" - 1.00" conn. (Pirod 194434)	G	#12ZG-58 - 2.50" - 0.875" conn.-TR4-(Pirod 195962)
B	#12ZG-58 - 1.50" - 1.00" conn. (Pirod 194651)	H	#12ZG-58 - 2.50" - 0.875" conn. (Pirod 195964)
C	#12ZG-58 - 1.75" - 1.00" conn.-TR1-(Pirod 195213)	I	#12ZG-58 - 2.75" - 0.875" conn. (Pirod 196299)
D	#12ZG-58 - 1.75" - 1.00" conn. (Pirod 195217)	J	#12ZG-58 -2.75"-0.875 -DB-0.625"-HP- (Pirod 196955)
E	#12ZG-58 -2.00" - 0.875" conn.-TR3-(Pirod 195637)	K	#12ZG-58 BASE - 3.00" - 0.875" -DB-0.625"-HP(Pirod 281160)
F	#12ZG-58 -2.25" - 0.875" conn. (Pirod 195960)	L	L2 1/2x2 1/2x1/4

MATERIAL STRENGTH

GRADE	Fy	Fu	GRADE	Fy	Fu
A572-58	58 ksi	75 ksi	A572-50	50 ksi	65 ksi

TOWER DESIGN NOTES

1. Tower is located in Payne County, Oklahoma.
2. Tower designed for Exposure C to the TIA-222-H Standard.
3. Tower designed for a 116 mph basic wind in accordance with the TIA-222-H Standard.
4. Tower is also designed for a 40 mph basic wind with 1.50 in ice. Ice is considered to increase in thickness with height.
5. Deflections are based upon a 60 mph wind.
6. Tower Risk Category III.
7. Topographic Category 1 with Crest Height of 0.00 ft
8. Two Waveguide Ladder considered in the design.
9. Tower design includes one outside climbing ladder to top of the tower.
10. The tower is designed to have a theoretical zero fall zone radius.
11. TOWER RATING: 67.5%

valmont
STRUCTURES

1545 Pidco Drive
Plymouth, IN
Valmont Industries, Inc.- Gloabal Telecom
Phone: (574) 936-4221
FAX: (574) 936-6458

Job: Quotation 564679-06

Project: **U-38 x 400' - Stallard Streek**

Client: Motorola

Code: TIA-222-H

Path: \\gpcr1\c02\FilesRoom\Documents\564\564679 Motorola Stallard Streek 400' Tower\00 Drawings\564679-06.dwg

Drawn by: GD

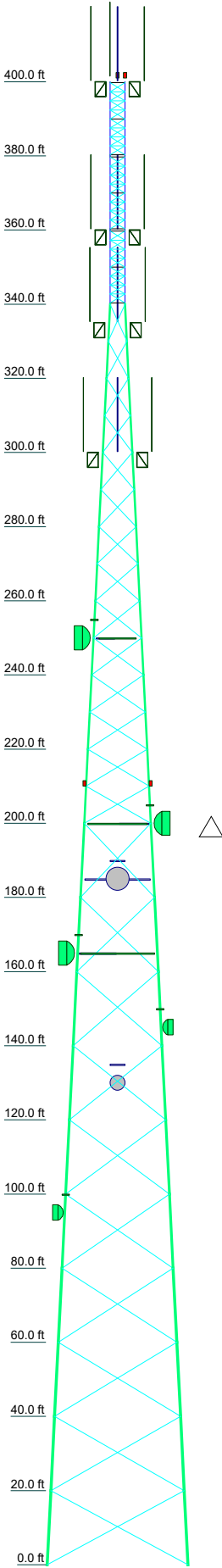
Date: 10/06/23

App'd:

Scale: NTS

Dwg No. E-1

Section	T1	T2	T3	T4	T5	T6	T7	T8	T9	T10	T11	T12	T13	T14	T15	T16	T17	T18	T19	T20
Legs	SR 1 1/4	SR 1 3/4	SR 2 1/4	A	B	C	D	E	F	G	H	I	J	K						
Leg Grade	A572-58																			
Diagonals	L2 1/2x2 1/2x3/16																			
Diagonal Grade	A572-50																			
Top Girts	N.A.																			
Mld Girts	N.A.																			
Bottom Girts	N.A.																			
Horizontals	N.A.																			
Face Width (ft)	38	40	42	44	46	48	50	52	54	56	58	60	62	64	66	68	70	72	74	76
# Panels @ (ft)	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708	24 @ 2.42708
Weight (K)	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0



DESIGNED APPURTENANCE LOADING

TYPE	ELEVATION	TYPE	ELEVATION
21' LRE with 7'-6" lightning rod (arm=11.5')	400	HP6-6	250
Beacon	400	Beacon	210
Beacon	400	Beacon	210
DS7C12P36U-D	400	6' Dish Ice Shield	205
DS7C12P36U-D	400	SP1 R5 (Includes 4.5"x72" Pipe)	200
OA40-41-DIN	400	2-1/2" x 18' Sch. 40 FACE TIE BACK PIPE	200
TTA (24"x12"x8")	400	2-1/2" x 18' Sch. 40 FACE TIE BACK PIPE	200
SP1 HS6-K	398	HP6-6	200
SP1 HS6-K	398	6' Dish Ice Shield	190
OA40-41-DIN	360	SP1 R5 (Includes 4.5"x72" Pipe)	185
OA40-41-DIN	360	2-1/2" x 20' Sch. 40 FACE TIE BACK PIPE	185
OA40-41-DIN	360	2-1/2" x 20' Sch. 40 FACE TIE BACK PIPE	185
SP1 HS6-K	358	2-1/2" x 20' Sch. 40 FACE TIE BACK PIPE	185
SP1 HS6-K	358	HP6-6	185
SP1 HS6-K	358	6' Dish Ice Shield	170
OA40-41-DIN	335	2-1/2" x 22' Sch. 40 FACE TIE BACK PIPE	165
OA40-41-DIN	335	2-1/2" x 22' Sch. 40 FACE TIE BACK PIPE	165
SP1 HS6-K	333	SP1 R5 (Includes 4.5"x72" Pipe)	165
SP1 HS6-K	333	HP6-6	165
DS7C12P36U-D	300	4' Dish Ice Shield	150
DS7C12P36U-D	300	SP1 R5 (Includes 4.5"x72" Pipe)	145
SP1 HS6-K	298	HP4-4	145
SP1 HS6-K	298	4' Dish Ice Shield	135
SP1 HS6-K	298	SP1 R5 (Includes 4.5"x72" Pipe)	130
6' Dish Ice Shield	255	HP4-4	100
SP1 R5 (Includes 4.5"x72" Pipe)	250	SP1 R5 (Includes 4.5"x72" Pipe)	95
2-1/2" x 13' Sch. 40 FACE TIE BACK PIPE	250	HP4-4	95
2-1/2" x 13' Sch. 40 FACE TIE BACK PIPE	250		

SYMBOL LIST

MARK	SIZE	MARK	SIZE
A	#12ZG-58 - 1.25" - 1.00" conn. (Pirod 194434)	G	#12ZG-58 - 2.50" - 0.875" conn.-TR4-(Pirod 195962)
B	#12ZG-58 - 1.50" - 1.00" conn. (Pirod 194651)	H	#12ZG-58 - 2.50" - 0.875" conn. (Pirod 195964)
C	#12ZG-58 - 1.75" - 1.00" conn.-TR1-(Pirod 195213)	I	#12ZG-58 - 2.75" - 0.875" conn. (Pirod 196299)
D	#12ZG-58 - 1.75" - 1.00" conn. (Pirod 195217)	J	#12ZG-58 -2.75"-0.875 -DB-0.625"-HP- (Pirod 196955)
E	#12ZG-58 -2.00" - 0.875" conn.-TR3-(Pirod 195637)	K	#12ZG-58 BASE - 3.00" - 0.875" -DB-0.625"-HP(Pirod 281160)
F	#12ZG-58 -2.25" - 0.875" conn. (Pirod 195960)	L	L2 1/2x2 1/2x1/4

MATERIAL STRENGTH

GRADE	Fy	Fu	GRADE	Fy	Fu
A572-58	58 ksi	75 ksi	A572-50	50 ksi	65 ksi

TOWER DESIGN NOTES

1. Tower is located in Payne County, Oklahoma.
2. Tower designed for Exposure C to the TIA-222-H Standard.
3. Tower designed for a 116 mph basic wind in accordance with the TIA-222-H Standard.
4. Tower is also designed for a 40 mph basic wind with 1.50 in ice. Ice is considered to increase in thickness with height.
5. Deflections are based upon a 60 mph wind.
6. Tower Risk Category III.
7. Topographic Category 1 with Crest Height of 0.00 ft
8. Two Waveguide Ladder considered in the design.
9. Tower design includes one outside climbing ladder to top of the tower.
10. The tower is designed to have a theoretical zero fall zone radius.

valmont
STRUCTURES

1545 Pidco Drive
Plymouth, IN
Valmont Industries, Inc.- Global Telecom
Phone: (574) 936-4221
FAX: (574) 936-6458

Job: Quotation 564679-06

Project: U-38 x 400' - Stallard Streek

Client: Motorola

Drawn by: GD

App'd:

Code: TIA-222-H

Date: 10/06/23

Scale: NTS

Path:

Dwg No. E-1

FAA TOWER CERTIFICATION

Site Name: Boomer Alt Walk - Public Works Site 1A

Site Number:

Site Address:

I hereby certify that the following Latitude and Longitude values for the center of the above referenced tower are accurate to within +/- 1 foot horizontally; and the following tower site elevation is accurate within +/- 1 foot vertically.

Horizontal Datum

NAD 83

Latitude:

N 36°06'43.9115"

Longitude:

W 97°02'55.2044"

Vertical Datum:

NAVD 88

Ground Elevation at Base of Tower:

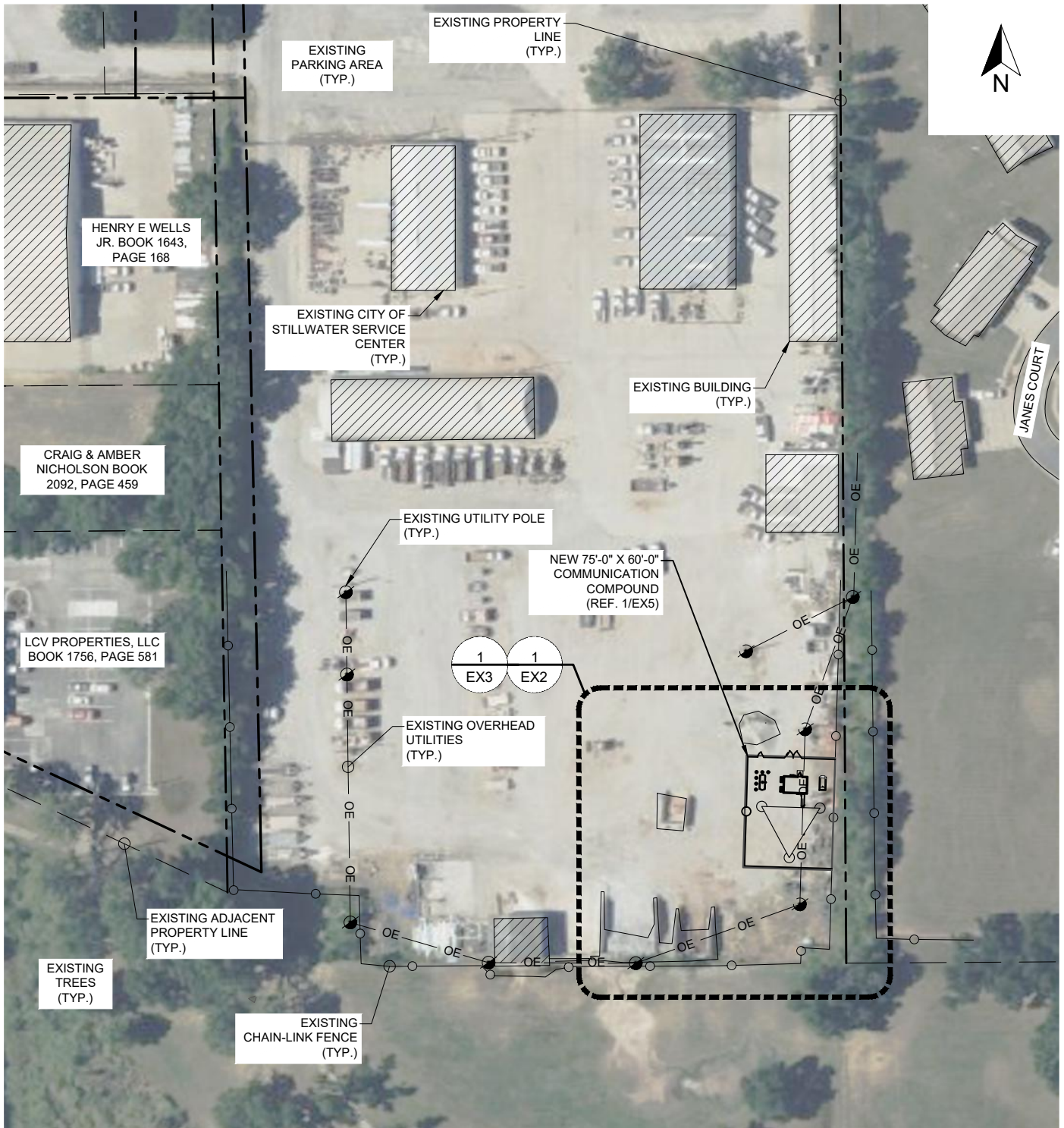
866.4'



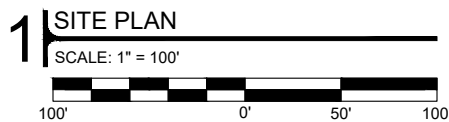
Michael Spears, P.E.S.

Oklahoma Licensed Surveyor #1910

10/25/23



TOWER LOCATION		
LAT:	36° 06' 43.9" N	(NAD 83)
LONG:	97° 02' 55.3" W	(NAD 83)



5920 West William Cannon Drive,
Building 1, Suite 102
Austin, Texas 78749
www.enertechresources.com

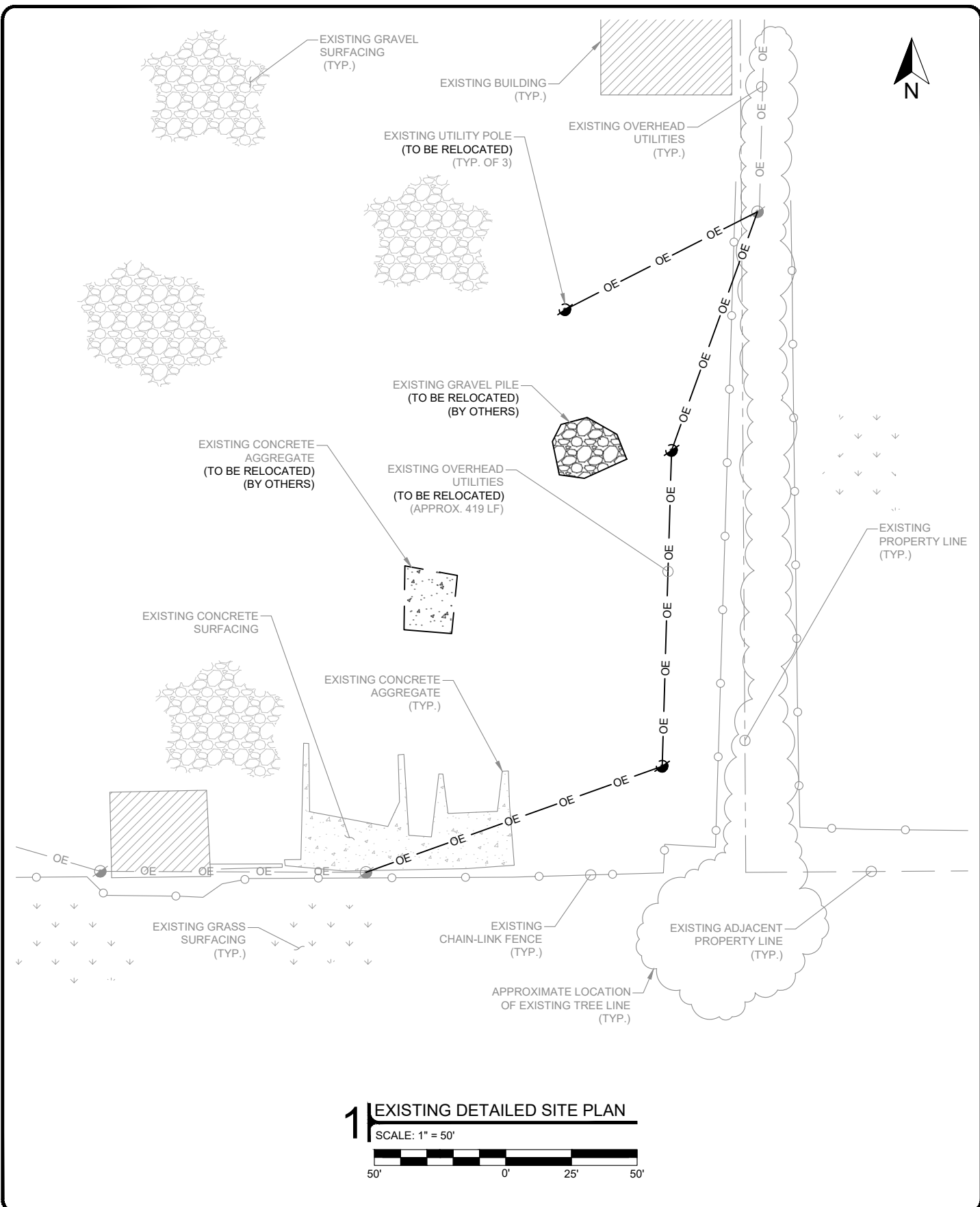
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STILLWATER, OKLAHOMA

PUBLIC WORKS

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11/13/23

EX1



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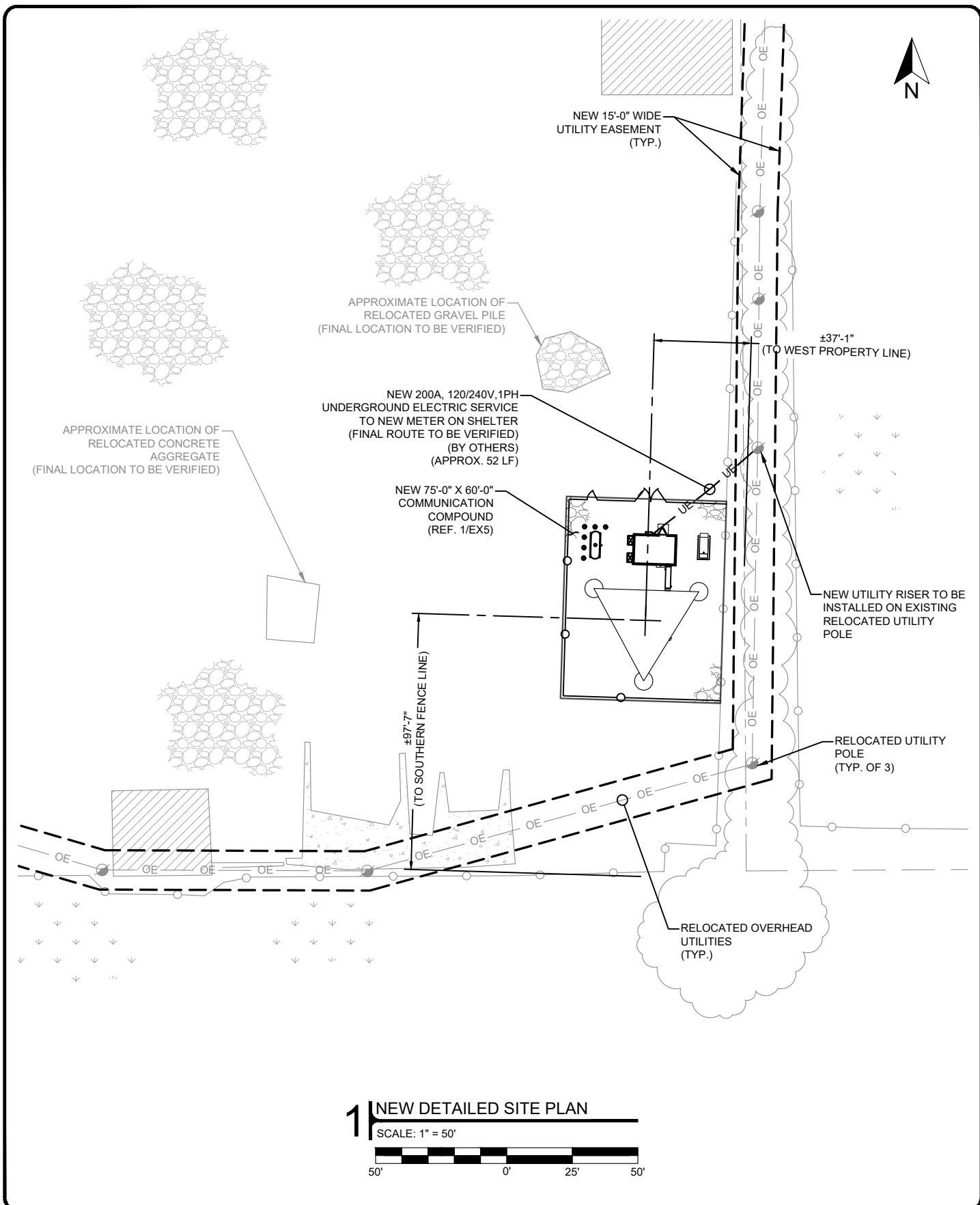
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**DATE
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11/13/23

EX2



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STILLWATER, OKLAHOMA

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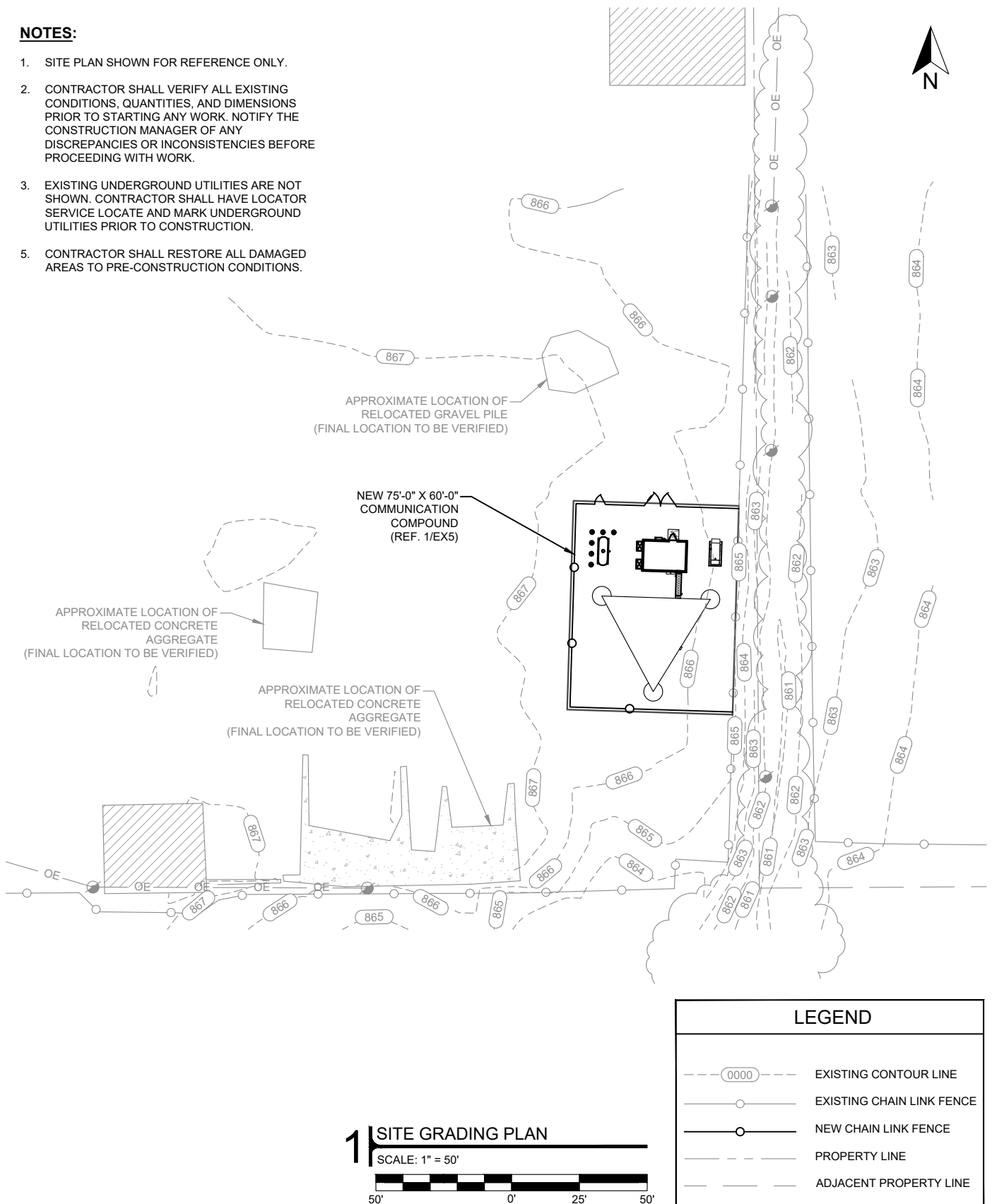
DATE
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11/13/23

EX3

NOTES:

1. SITE PLAN SHOWN FOR REFERENCE ONLY.
2. CONTRACTOR SHALL VERIFY ALL EXISTING CONDITIONS, QUANTITIES, AND DIMENSIONS PRIOR TO STARTING ANY WORK. NOTIFY THE CONSTRUCTION MANAGER OF ANY DISCREPANCIES OR INCONSISTENCIES BEFORE PROCEEDING WITH WORK.
3. EXISTING UNDERGROUND UTILITIES ARE NOT SHOWN. CONTRACTOR SHALL HAVE LOCATOR SERVICE LOCATE AND MARK UNDERGROUND UTILITIES PRIOR TO CONSTRUCTION.
5. CONTRACTOR SHALL RESTORE ALL DAMAGED AREAS TO PRE-CONSTRUCTION CONDITIONS.



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EX4

TOP OF NEW LIGHTNING ROD
ELEV. ±419'-6" AGL (TO BE VERIFIED)

TOP OF NEW ANTENNAS
ELEV. ±417'-6" AGL (TO BE VERIFIED) (REF. NOTE 2)

TOP OF NEW TOWER
ELEV. ±400'-0" AGL (TO BE VERIFIED)
(REF. NOTE 1)

NEW DS7C12P36U-M RX OMNI ANTENNA
ON 6'-0" STANDOFF MOUNT
ELEV. 397'-0" AGL (ANTENNA BASE)
(REF. NOTE 2)

NEW DS7C12P36U-M TX OMNI ANTENNA
ON 6'-0" STANDOFF MOUNT
ELEV. 397'-0" AGL (ANTENNA BASE)
(REF. NOTE 2)

RELOCATED LIFENET VHF DIPOLE ANTENNA
ON NEW 6'-0" STAND OFF MOUNT
ELEV. ±296'-0" AGL (ANTENNA BASE) (TO BE VERIFIED)
(REF. NOTE 2)

RELOCATED ELECTRIC COMPANY VHF DIPOLE
ANTENNA ON NEW 6'-0" STAND OFF MOUNT
ELEV. ±253'-0" AGL (ANTENNA BASE) (TO BE VERIFIED)
(REF. NOTE 2)

FUTURE PAD6-W59BC MICROWAVE DISH
W/ 6'-0" ICE SHIELD
ELEV. ± 250'-0" AGL (RAD CENTER) (TO BE VERIFIED)

(2) NEW DUAL OBSTRUCTION BEACONS
ELEV. ±200'-0" AGL

FUTURE PAD6-W59BC MICROWAVE DISH
W/ 6'-0" ICE SHIELD
ELEV. ± 165'-0" AGL (RAD CENTER) (TO BE VERIFIED)

NEW SC3-W100A MICROWAVE DISH W/ 4' ICE SHIELD
ELEV. ±130'-0" AGL (RAD CENTER) (REF. NOTE 3)

NEW SC3-W100A MICROWAVE DISH W/ 4' ICE SHIELD
ELEV. ±95'-0" AGL (RAD CENTER) (REF. NOTE 3)

NEW LIGHTNING ROD ON
EXTENSION PIPE
(INSTALL MINIMUM 24" ABOVE
TOP OF NEW ANTENNAS)

NEW TTA
(SECURED TO TOWER)

NEW TOWER BEACON
(TYP. OF 2)

NEW 400'-0" SELF-SUPPORT TOWER
(REF. NOTE 1)

NOTES:

1. THE ANTENNA STRUCTURE IS SHOWN FOR GENERAL CONFIGURATION PURPOSES ONLY. FINAL TOWER DESIGN TO BE PROVIDED BY TOWER MANUFACTURER.
2. ANTENNA CONFIGURATION IS SUBJECT TO CHANGE. VERIFY ANTENNA HEIGHT, DOWN TILT, AND AZIMUTH WITH MOTOROLA RF ENGINEER PRIOR TO INSTALLATION.
3. MICROWAVE DISHES AND MOUNTING HARDWARE TO BE PROVIDED AND INSTALLED BY MICROWAVE PROVIDER.

EXISTING GROUND ELEVATION
ELEV. 0'-0" (REF.)

1 TOWER ELEVATION
SCALE: N.T.S.



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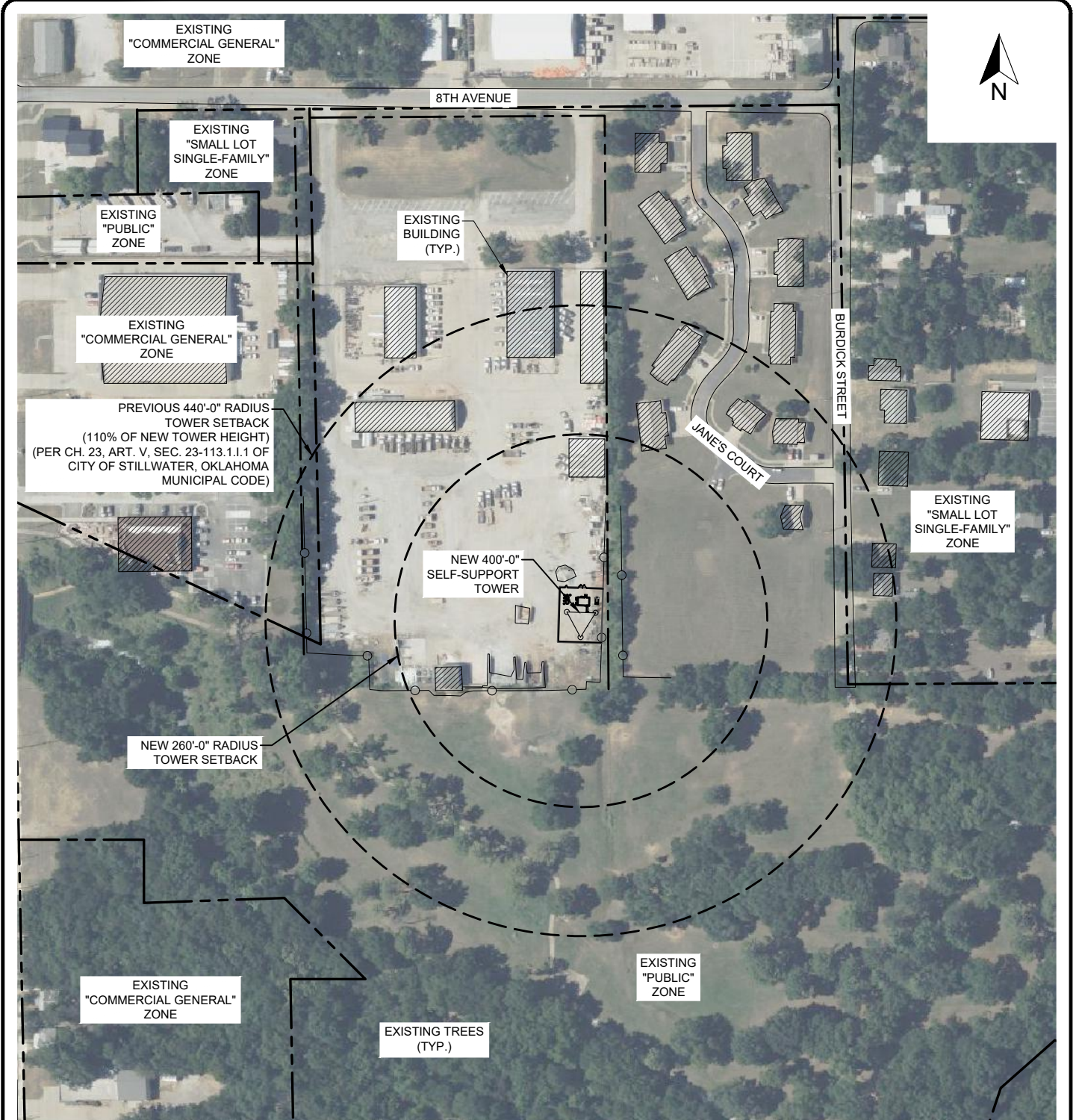
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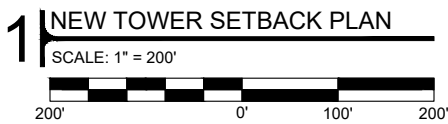
DATE
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EX6



TOWER LOCATION		
LAT:	36° 06' 43.9" N	(NAD 83)
LONG:	97° 02' 55.3" W	(NAD 83)



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EX7

**STILLWATER PLANNING COMMISSION SUMMARY
REGULAR MEETING OF DECEMBER 5TH, 2023
IN ACCORDANCE WITH THE OKLAHOMA OPEN MEETING
LAW, THE AGENDA WAS POSTED NOVEMBER 29TH, 2023 IN THE
MUNICIPAL BUILDING AT 723 SOUTH LEWIS STREET**

MEMBERS PRESENT

Jana Phillips, Chair
Mark Prather, Vice Chair
Mike Shanahan, Member
Andrew Van Leuven, Member
Riley Williams, Member

STAFF PRESENT

Kim Payne, Sr. Assistant City Attorney
Jeff Mathews, Comm. Dev. Director
Joshua Brown, Project Manager
Jacquelyn Porter, City Planner
Diana Hood, Associate City Planner
Cindy Gibson, Administrative Services
Ally Maged, Administrative Assistant

MEMBERS ABSENT

MEMBERS ABSENT

1. CALL MEETING TO ORDER.

Chair Phillips called the meeting of the Stillwater Planning Commission to order at 5:30 p.m.

2. PUBLIC HEARING

- a. City of Stillwater, **Specific Use Permit (SUP23-08)** consideration, discussion and possible action, including recommending approval or denial of an application for a Specific Use Permit to install a Public Safety Communications Tower at the property addressed as 623 E 8th Avenue..

Chair Phillips introduces the item and asks staff to present.

Jacquelyn Porter, City Planner presents staff report and asks for questions.

Chair Phillips asks how tall the tower that was located on N Perkins road was. Mr. Rob Hill, Emergency Management Director comes to the podium and clarifies that the pole was for 400 feet but the FAA capped the tower height at about 280, therefore, was not adequate coverage for the city of Stillwater.

Chair Phillips asks if there's anything the city would like to add to the application and asks for clarification on what a theatrical zero fall radius zone is.

Harmony Clarkrider, Inner-tech Resources comes to the podium and states that the tower is designed to collapse in on itself and not tip over on one way or the other.

Comm. Williams asks if that is with normal conditions or with the wind conditions; Ms. Clarkrider clarifies that is with the wind conditions.

Chair Phillips opens the public hearing and asks if anyone wishes to speak in favor; none come forward.

Chair Phillips asks if anyone wishes to speak in opposition; none come forward. Chair Phillips closes the public hearing and asks staff to come forward to present findings and alternatives.

Ms. Porter presents:

Findings:

1. The Land Development Code allows the height of a telecommunication tower to exceed 75 feet with specific use permit.
2. The Comprehensive Plan calls for Public at the property's location and it is zoned public.

Alternatives

1. Accept findings and recommend that the City Council approve the proposed specific use permit as presented.
2. Find that the specific use permit is not an appropriate use for the property based upon the impacts to the surrounding vicinity and do not recommend that the City Council approve the request.
3. Find that additional information or discussion is needed prior to making a recommendation and table the request to a certain date.

Chair Phillips asks if there is any further discussion; none response.

Commissioner Williams moved to approve the Specific Use Permit as presented; Commissioner Shanahan seconds.

Roll Call:	Phillips	Shanahan	Prather	Williams	Van Leuven
	Yes	Yes	Yes	Yes	Yes

Time: 7 minutes

REPORT TO: CITY COUNCIL

MEETING DATE: DECEMBER 18, 2023



Agenda Item:	7.a. CC-23-180
Previous/Related Action:	• April 5, 2022: Residents of Stillwater approved a \$9 Million bond issue to construct a new fire station to replace the existing Fire Station No. 2. • CC-22-150, August 15, 2022: Approval of architectural design services agreement and construction manager at risk agreement. • CC-22-219, December 19, 2022: Approval for Agreement with OSU for Owner’s Representative Construction Services.
Background/Issue:	• On April 5, 2022, Stillwater residents approved a \$9 Million bond issue to construct a new fire station to replace the existing Fire Station No. 2. • Fire Station No. 2 will be located on the east side of Western Road approximately a half-mile north of McElroy Road. • Through a qualification-based process conducted by City staff, Kirkpatrick Architecture Studio (now Brandstetter Carroll, Inc.) was selected as the Architect. • Through a qualification-based process conducted by City staff, Crossland Construction Co. was selected as the Construction Manager at Risk (CMAR) for Fire Station No. 2. • Work Package #1 (WP#1) design plans were finalized on November 3, 2023. WP#2 design plans are currently undergoing 90% review. • To date, \$1,003,095 of the \$9M bond has been encumbered for design fees, CMAR preconstruction services, survey and bond sales.
Proposal/Solution:	• WP#1 was advertised for bids on November 11 and November 18, 2023 by Crossland and the City. • WP#1 trades include demolition and earthwork; site concrete; fencing; landscape, irrigation and plantings; site utilities (gas, water, sewer); and storm sewer. • Crossland opened sealed bids on December 5, 2023 with City staff in attendance. • The bids received resulted in a budget exceedance of \$152,000.

Due to this, two trades will be removed from WP#1 and will be re-bid with WP#2 so that the Team can identify cost savings options or eliminate the trade altogether based on WP#2 bid results. These trades include fencing; and landscape, irrigation and plantings.

- The low bids for the remaining trades are presented below:

TRADE	DIRECT COST BIDS
DEMO & EARTHWORK, <u>Kerns Const.</u>	\$202,091
SITE CONCRETE, <u>Turning Point Const.</u>	\$499,000
SITE UTILITIES, <u>FT Const.</u>	\$249,169.32
STORM SEWER, <u>Patriot Const.</u>	\$109,000
TOTAL	\$1,059,260.32

- The CMAR approach involves adding markups and fees to the received direct cost bids for construction contingency, general conditions, project requirements, bonding, insurance and the CMAR fee.
- Crossland's proposal for WP#1 has been submitted to staff and includes \$237,802.81 in markups and fees, bringing the total for the WP#1 proposal to \$1,297,063.13. Staff will execute the required exhibits once the proposal is accepted.
- Staff will return to City Council with future bid results.

Financial Source/Impact:

The project is funded through the proceeds of the \$9 Million bond sale.

Related Strategic Priority:

#3 SAFE COMMUNITY
#1 EFFECTIVE SERVICES & ACCOUNTABLE GOVERNMENT

Recommended Action/Motion:

Motion to award Fire Station 2 Work Package #1 bids for demolition, earthwork, site concrete, site utilities and storm sewer to Crossland Construction Co. for a total of \$1,297,063.13.

Prepared By:

Candy Staring, Engineering Dir.

Reviewed By:

Candy Staring
Patti Osmus

Submitted By:

Kimberly Meek, City Manager

Attachments

None

REPORT TO: CITY COUNCIL

MEETING DATE: DECEMBER 18, 2023



Agenda Item:	7.b. CC-23-176
Previous/Related Action:	
Background/Issue:	• Together Investing in Municipal Excellence (TIME) is the general obligation bond initiative used to identify high-priority community needs with resident input, that are funded through passed ballot measures that affect property taxes. • Consideration of replacing the Stillwater Animal Welfare facility built in 1984. • A new facility was identified by staff and residents a few years ago as a TIME project –to create a larger space that is healthier, safer, and more efficient. • We considered this project for a bond election with Fire Station #2 in 2022, but collectively believed it was best to postpone this potential proposition. • Brian Thomas, 505 Architects, was hired by the City of Stillwater to work with staff and stakeholders to develop facility requirements and provide option comparisons. • We revisited this project at a Council meeting in April 2023 and determined that animal welfare needed to be addressed soon. • Consideration of new facility - site locations and bond amounts.
Proposal/Solution:	Staff presentation on a proposed new Stillwater Animal Welfare facility, location, and cost to be financed as a possible General Obligation bond issue.
Financial Source/Impact:	Possible General Obligation Bond Issue
Related Strategic Priority:	#1 EFFECTIVE SERVICES & ACCOUNTABLE GOVERNMENT #3 SAFE COMMUNITY #4 CONNECTED SPACES #6 ENGAGED & INVESTED RESIDENTS
Recommended Action/Motion:	No action will be taken.
Prepared By:	Dawn Dodson, Communications Director Brian Thomas 505 Architects

Reviewed By:	Brady Moore
	Patti Osmus
Submitted By:	Kimberly Meek, City Manager

Attachments

1. SAW Presentation - updated 12.8.23



Stillwater

Animal Welfare

There's no place like home.

There's no place like home.

- This applies to residents, animals and “our community.”
- Imagine a place where there is no animal welfare:
 - Animals would be left to fend for themselves in the elements with no help against starvation or disease control.
 - There would be no animal population control and that would affect our public spaces.
- We want the best for our residents, animals and community – a healthy, beautiful, accommodating facility with a dog park.

Background Information

- A new facility was identified by staff and residents a few years ago as a TIME project – to create a larger space that is healthier, safer, and more efficient.
- We considered this project for a bond election with Fire Station #2 in 2022, but collectively believed it was best to postpone this potential proposition.
- Brian Thomas, 505 Architects, was hired by the City of Stillwater to work with staff and stakeholders to develop facility requirements and provide option comparisons.
- We revisited this project at a Council meeting in April 2023 and determined that animal welfare needed to be addressed soon.

Animal Welfare Services

◎ Services include:

- Code enforcement;
- Education;
- Reunification;
- Removal of killed or injured wildlife; and
- Investigation of animal-related neglect, cruelty, nuisance and bite cases.

◎ All adoptions include:

- Spay/neuter;
- Microchip;
- Age-appropriate vaccinations; and
- Internal and external parasite treatment and prevention.

Animal Welfare Services

Highlight Statistics from 2022

Intakes | Dogs: 1,064 (26 kennels) | Cats: 508 (19 catteries) | Other: 37 | Total: 1,609

Adoptions | Dogs: 490 | Cats: 357 | Other: 10

Return to Owner | Dogs: 321 | Cats: 17 | Other: 10

Transfer, in-state rescues | Dogs: 72 | Cats: 35 | Other: 15

Transfer, out-of-state rescues | Dogs: 30

Transfer to Humane Society | Dogs: 107 | Cats: 53



Animal Welfare Staff

- Professionally trained and certified officers.
- Safeguard public health and safety while eliminating neglect and abuse of animals.
- Community-centered through education opportunities, consultation and continued guidance for pet owners.
- Enforce city ordinances related to animals.

Reminder: Stillwater Animal Welfare is under the guidance and direction of the Stillwater Police Department.

Current Facility

- Significantly inadequate in size.
- Lacks appropriate kennel and quarantine spaces.
- Lacks medical care area.
- Drainage system is too small and consistently clogs and is difficult to maintain a disinfected, sanitary environment.
- HVAC system design does not recycle clean air.
- It is poorly insulated, difficult to heat and cool, and is not energy efficient.

New Facility Options

- We need to determine -
 1. Overall best location, and
 2. Bond proposition amount to address capacity and growing community needs, (\$5 million or \$6.75 million)?

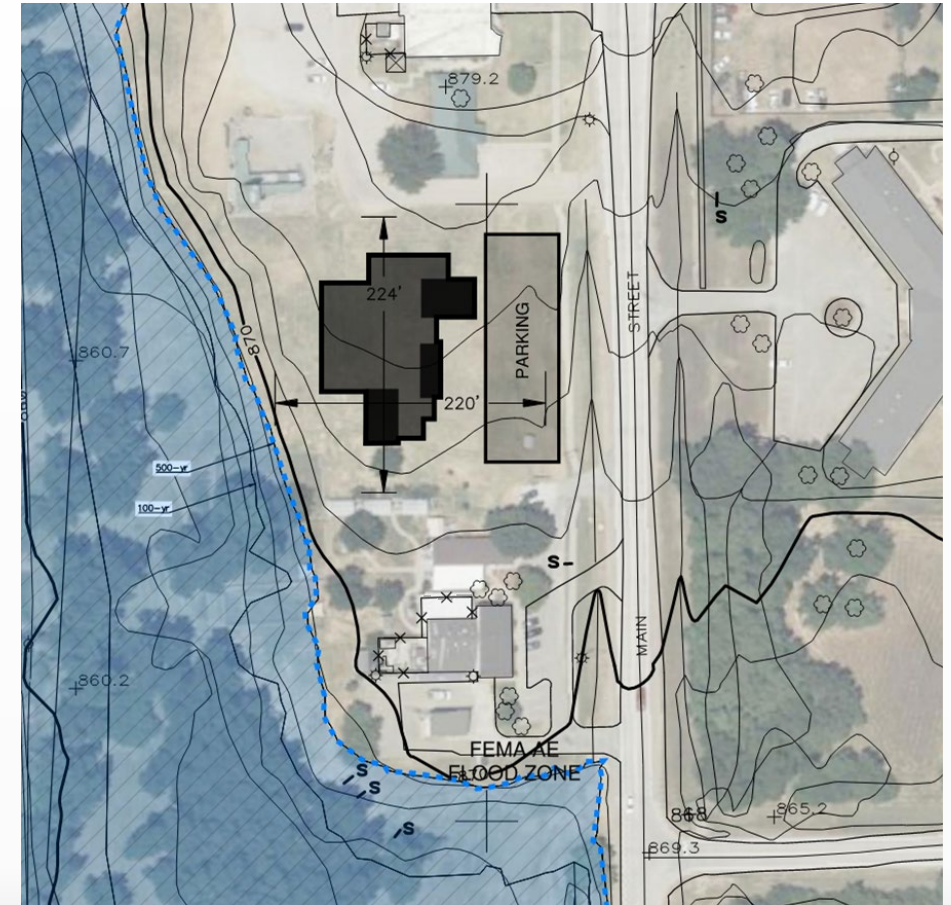
Location Options

- Existing site: S. Main Street
 - New site: Boomer Lake – NE corner of W. Airport and N. Knoblock
- Multiple sites were considered, reviewed, and analyzed during the pre-planning process.



Location Overview: S. Main Street

- Location is known within the community and has easy access to the public.
- Location is also adjacent to Fire Station #1, not desirable due to noise stress on animals.
- West portion of the site is within FEMA AE Flood Zone.
- Usable land is small, limits building size, site amenities, and future expansion of SAW facility and SFD station.



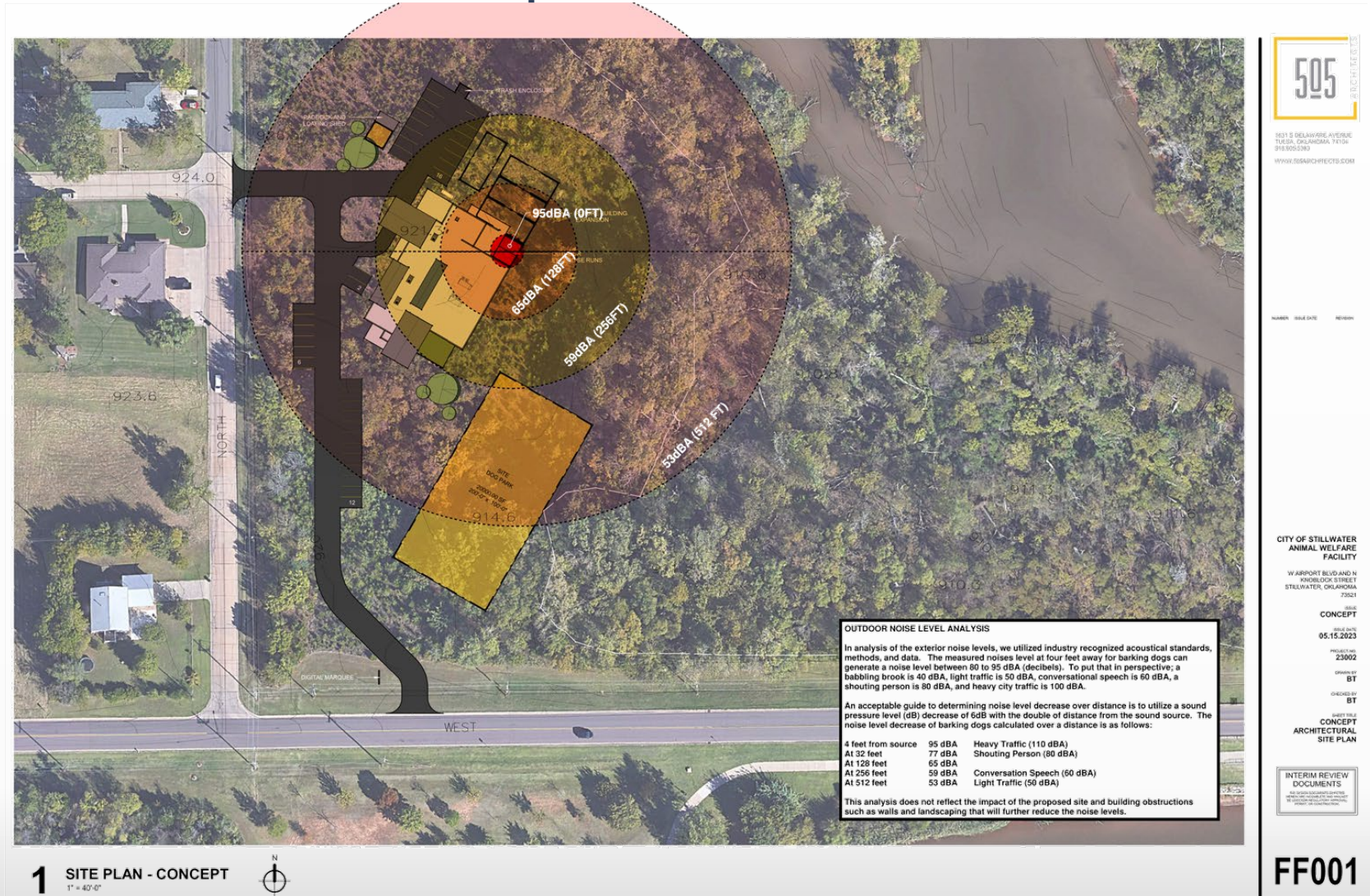
Location Overview: Airport & Knoblock

- In a natural setting adjacent to Boomer Lake, allows for increased visibility and easy public access.
- East boundary is adjacent to 1% floodplain boundary.
Rendering provided by Gose & Associates.
- Land is highly wooded, needs selective clearing.
- Lot size allows for future expansion and amenities, such as a dog park, walking trails, etc.



Location Overview: Airport & Knoblock

- Outdoor Noise Level Analysis to determine possible affects on nearby neighborhood.



Cost Options

- Approximate amounts for consideration: \$5M or \$6.75M.
- Bond amount determines specs, location, amenities, and potential future expansion.
- The site near Boomer Lake can house either the \$5M or \$6.75M facility. Existing site can house the \$5M facility only.



Cost-Based Comparisons

Site Features	Existing Location	New Location \$5M	New Location \$6.75M
Monument Sign (Digital Marquee)	N	Y	Y
Public Parking Spaces	6	10-12	16-20
Staff Parking Spaces	4	6-8	12-14
Dog Park, Event Area	N	N	Y
Paddock and Loafing Shed	N	N	Y
Outdoor Exercise, Training Area	N	N	Y

Building Features			
Canine (Dog) Kennel Capacity	26	24-34	44-59
Cattery (Cat) Capacity	19	24-26	30-32
Common Cattery	N	Y	Y
Entry Vestibule and Lobby	N	Y	Y
Intake/Assessment Area	N	Y	Y
Public Surrender Lobby	N	N	Y
Get Acquainted Rooms	N	Y/2	Y/2
Enclosed Vehicular Loading, Sally Port	N	N	Y
Dishwashing, Food Storage, Laundry, Storage	Y	Y	Y
Utility/Janitor	N	Y	Y
Supervisor, Officer Workspaces & Workrooms	N/Y	Y	Y
Euthanasia Suite	N	Y	Y
Outdoor General Storage	Y	N	Y
Conference, Employee Breakroom	N	Y	Y
Community Room	N	N	Y

Total project costs for start of construction in spring 2025:

bond administration, site survey, geotechnical, special inspections, A/E professional services and expenses, construction (on-site and building improvements), testing reimbursable expenses, furniture, fixtures, and equipment (FF&E), data, communication, A/V, and security systems.

**These amounts include tree removal and land development.*



Funding Challenges

- Oklahoma is the only state that does not allow Ad Valorem for General Fund.
- There are many unfunded State & Federal mandates.
- We have an aging infrastructure and growing community.

Bond Election Scenarios

How would a bond election affect tax payers?



City of Stillwater, Oklahoma
Summary of Potential Bond Election Scenarios
Animal Welfare Project
Projections as of October 2023

GO Bond Par Amount	Term Length	Estimated Maximum Levy	Estimated Increase to Levy*	Estimated ANNUAL Impact to Property Taxes				Estimated MONTHLY Impact to Property Taxes			
				Real Property Taxable Value				Real Property Taxable Value			
				\$100,000	\$200,000	\$300,000	\$400,000	\$100,000	\$200,000	\$300,000	\$400,000
\$5,000,000	5 Years	4.66	2.91	\$33.17	\$66.35	\$99.52	\$132.70	\$2.76	\$5.53	\$8.29	\$11.06
	7 Years	4.03	2.28	\$25.99	\$51.98	\$77.98	\$103.97	\$2.17	\$4.33	\$6.50	\$8.66
	10 Years	3.55	1.80	\$20.52	\$41.04	\$61.56	\$82.08	\$1.71	\$3.42	\$5.13	\$6.84
\$6,750,000	5 Years	5.68	3.93	\$44.80	\$89.60	\$134.41	\$179.21	\$3.73	\$7.47	\$11.20	\$14.93
	7 Years	4.82	3.07	\$35.00	\$70.00	\$104.99	\$139.99	\$2.92	\$5.83	\$8.75	\$11.67
	10 Years	4.19	2.44	\$27.82	\$55.63	\$83.45	\$111.26	\$2.32	\$4.64	\$6.95	\$9.27

*The projected sinking fund levy for FY 2024-2025 is currently 1.75 mills for the Fire Station bonds. All projections are based on 3.00% annual growth in the City's Net Assessed Valuation.

General Obligation (GO) Bond

- Funded by Ad Valorem taxes (property taxes).
- Requires a majority vote by voters.
- Most common way cities pay for large public projects.
- Prior to 2022, the last municipal bond passed was in 1999, for \$14.7 million and it was paid in full June 2021.

General Obligation (GO) Bond

- Last City municipal bond passed was in April 2022, Fire Station #2 (\$9 million, 20 years).
 - Existing, FS#2: Median value of an owner-occupied housing unit at nearly \$200k, property tax increased by **approx. \$32.90 per year.**
 - Adding, \$6.75M for 10 yrs.: Median value of an owner-occupied housing unit at nearly \$200k, property tax would increase by **approx. an additional \$55.63/year.**
 - **$\$32.90 + \$55.63 = \$88.53/\text{year}$**

Edmond



Midwest City



Moore



Frequently Asked...

Q: Would a new facility provide weekend availability?

A: A new, larger facility will require an increase in staff and the possibility of weekend operation hours and/or on-call options.

Q: What are the differences between Animal Welfare and the Humane Society?

A: **Healthy communities have both.**

Animal Welfare is under the direction of the Police Dept. and serves as code enforcement, deceased animal removal, pick-up of stray/lost animals, animal welfare checks, surrenders, education and awareness, adoption/reunification, and population control through spay/neuter.

Humane Society serves in the adoption areas and spay/neuter.

Frequently Asked...

Q: What would happen to the existing Animal Welfare facility?

A: Currently, the plan is to utilize the space as disaster planning and relief in the event of any natural disaster that would impact our animal population. It would also be utilized as additional storage.

Note: Humane Society would remain in their half of the building under existing lease.

Q: Can the existing facility become a county animal shelter?

A: Stillwater serves as a back-up for Payne County. However, state law prohibits counties with a population under 200,000 to develop a countywide shelter system. (Oklahoma Statute, Title 4, §4-43)

Questions?



RESOLUTION NO. CC-2023-45

A RESOLUTION APPROVING ACTION TAKEN BY THE STILLWATER UTILITIES AUTHORITY AUTHORIZING THE ISSUANCE OF ITS PROMISSORY NOTE IN THE PRINCIPAL AMOUNT OF \$37,000,000 TO THE OKLAHOMA WATER RESOURCES BOARD; RATIFYING AND CONFIRMING A LEASE AGREEMENT AND OPERATION AND MAINTENANCE CONTRACT AND A SALES TAX AGREEMENT BETWEEN THE CITY AND THE AUTHORITY AND CONTAINING OTHER PROVISIONS RELATING THERETO.

WHEREAS, the Stillwater Utilities Authority (the "Authority") has heretofore, by resolution duly adopted this date, authorized the issuance of its Series 2023 Drinking Water SRF Promissory Note in the principal amount of \$37,000,000 to the Oklahoma Water Resources Board (the "OWRB") for the purpose of financing costs associated with the construction of a finished water and recovered water pump station and chemical and lime feed systems (the "Project"); and

WHEREAS, the City Council hereby determines such action taken by the Authority to be in the best interests of the City and should therefore be approved.

NOW, THEREFORE, BE IT RESOLVED:

Section 1. Issuance of Promissory Note. Issuance by the Authority of its Series 2023 Drinking Water SRF Promissory Note in the principal amount of \$37,000,000, as authorized by Authority Resolution No. SUA-2023-9 is hereby approved. All action taken by the Authority in connection with the issuance, sale, and delivery of said promissory note, and all other aspects of the loan transaction pertaining thereto, is hereby approved.

Section 2. Ratification of Lease Agreement and Security Agreement. The Lease Agreement and Operation and Maintenance Contract dated as of April 1, 1979, between the City and the Authority, as amended. (the "Lease Agreement"), whereby the Authority agrees to operate and maintain the water, sewer and electric systems of the City (the "System"), and the Sales Tax Agreement dated as of September 1, 2017, between the City and the Authority whereby the City, in consideration for the Authority's agreement to issue certain obligations for the benefit of the City and to operate and maintain the System for the benefit of the City, agrees to annually appropriate and pay all sales tax proceeds derived from City Ordinance 1835 over to the Authority to be used exclusively for the purposes set out in said Ordinance, are hereby ratified and confirmed and the terms of said Lease Agreement and Sales Tax Agreement are hereby extended until the indebtedness approved in Section 1 hereof is paid in full.

Section 3. Necessary Action. The Mayor, Vice Mayor, City Clerk and Assistant City Clerk are hereby authorized and empowered to execute and deliver all documents or instruments requested or required in connection with the issuance by the Authority of the Note described in Section 1 hereof.

PASSED AND APPROVED this 18th day of December, 2023.

CITY OF STILLWATER, OKLAHOMA

(SEAL

Mayor

ATTEST:

City Clerk

CERTIFICATE
OF
CITY COUNCIL ACTION

I, the undersigned, hereby certify that I am the duly qualified and acting Clerk of the City of Stillwater, Oklahoma.

I certify that the City Council of the City of Stillwater, Oklahoma, held a regularly scheduled meeting at 5:30 o'clock P.M., on December 18, 2023, following notice duly given in full compliance with the Oklahoma Open Meeting Act.

I certify that attached hereto is a full and complete copy of a Resolution that was passed and approved by the City Council at said meeting as the same appears in the official records of my office and that said Resolution is currently in effect and has not been repealed or amended as of this date.

I further certify that listed below are those Councilmembers present and absent at said meeting; those making and seconding the motion that said Resolution be passed and approved; and those voting for and against such motion:

COUNCILMEMBERS PRESENT:

ABSENT:

MOTION MADE BY:

MOTION SECONDED BY:

AYE:

NAY:

WITNESS MY HAND THIS 18th DAY OF DECEMBER, 2023.

CITY OF STILLWATER, OKLAHOMA

(SEAL)

City Clerk

RESOLUTION NO. CC-2023-46

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF STILLWATER, OKLAHOMA, AUTHORIZING THE CHILDS LAW FIRM, PLLC, TO FILE AN ACTION AGAINST SILVERTON ESTATES, LLC, BANCFIRST GUTHRIE, THE BOARD OF COUNTY COMMISSIONERS, THE COUNTY TREASURER, AND THE COUNTY CLERK OF PAYNE COUNTY, OKLAHOMA, AND ANY OTHER PERSONS OR ENTITIES NECESSARY TO FORECLOSE A LIEN FOR THE COSTS OF ABATEMENT ON REAL PROPERTY GENERALLY LOCATED AT 1600 EAST 16TH AVENUE, CITY OF STILLWATER, PAYNE COUNTY, STATE OF OKLAHOMA, PREVIOUSLY DECLARED A NUISANCE BY THE CITY COUNCIL OF THE CITY OF STILLWATER; AND AUTHORIZING THE CITY MANAGER TO TAKE ALL ACTIONS REASONABLY NECESSARY TO EFFECTUATE THE PROVISIONS OF THIS RESOLUTION.

WHEREAS, Silverton Estates, LLC (“Silverton”), owns real property generally located at 1600 East 16th Avenue, Stillwater, Oklahoma 74074, and specifically described as follows:

A part of the North Half (N/2) of the Southeast Quarter (SE/4) of Section Twenty-four (24), Township Nineteen (19) North, Range Two (2) East of the I.M., Payne County, Oklahoma, according to the U.S. Government Survey thereof, being more particularly described as follows: Beginning at a point 923.67 feet East and 904.02 feet South of the NW/C of said SE/4, or the Point of Beginning, thence S89°45’11” E a distance of 833.70 feet, thence S00°11’10”E a distance of 418.37 feet to the South line of the N/2 of the SE/4, thence N89°37’58”W a distance of 1344.18 feet to a point 400 feet East and 1320 feet South of the NW/C of said SE/4, being a point on the East line of a tract heretofore deeded to the City of Stillwater, in Book 124DR, Page 546, thence Northwesterly along the East line of said tract to a point 1290 feet South of the North line of said SE/4, thence S89°44’37”E 518.52 feet, thence N00°01’51”W a distance of 386.02 feet to the Point of Beginning,

(hereinafter, the “Subject Property”); and

WHEREAS, on January 23, 2023, the Stillwater City Council approved a Resolution authorizing abatement of a public nuisance on the Subject Property; and

WHEREAS, the City contracted with Semper Fi Hydroseed & Erosion Control L.L.C. (“Semper Fi”) to provide stabilization services to prevent stormwater and sediment-laden water from discharging onto adjacent properties; and

WHEREAS, the services provided by Semper Fi primarily consisting of hydroseeding, including placement of wood mulch, Bermuda grass seed, secondary temporary seed, and fertilizer, and were necessary to stabilize the area in accordance with the requirements of the

Stillwater City Code of Ordinances, the Oklahoma Department of Environmental Quality, and the requirements of other regulatory agencies and entities; and

WHEREAS, the cost of services provided by Semper Fi was \$21,780.00; and

WHEREAS, City employees performed additional work on the Subject Property, primarily consisting of site stabilization, grading, and placement of rip rap, so as to prevent stormwater and sediment-laden water from discharging onto adjacent properties; and

WHEREAS, the services provided by the City were necessary to stabilize the area in accordance with the requirements of the Stillwater City Code of Ordinances, the Oklahoma Department of Environmental Quality, and the requirements of other regulatory agencies and entities; and

WHEREAS, the cost of services provided by the City of Stillwater using the employee benefits calculator and hourly wage equipment costs figured with FEMA hourly costs for equipment totaled \$9,273.01; and

WHEREAS, services provided by the City and by Semper Fi were performed in May of 2023, and totaled \$31,053.01; and

WHEREAS, City representatives filed a lien with Payne County, said lien never being satisfied by Silverton, and therefore, the amount currently due to the City is \$31,053.01; and

WHEREAS, in order to collect the funds expended by the City in its abatement of the Subject Property, it is reasonable to file an action in Payne County District Court seeking foreclosure of the lien; and

WHEREAS, this action is in the best interest of the City of Stillwater and the health, safety and welfare of its citizens and will enable the City to recover the significant funds expended in abatement of this nuisance.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF STILLWATER, OKLAHOMA, THAT without relief provided by a Court of competent jurisdiction, the City may not be able to recover the funds expended on the abatement of property owned by Silverton Estates, L.L.C. and generally located at 1600 East 16th Avenue, Stillwater, Oklahoma.

NOW THEREFORE, BE IT FURTHER RESOLVED THAT the attorneys of the Childs Law Firm, PLLC are authorized to file suit against Silverton Estates, L.L.C., BancFirst Guthrie, the Board of County Commissioners, the County Treasurer, and the County Clerk of Payne County, Oklahoma, or any other corporation, person, or entity necessary, to foreclose the City's liens for its abatements of the Subject Property.

NOW THEREFORE, BE IT FURTHER RESOLVED THAT the City Manager of the City is hereby authorized to take all actions reasonably necessary to effectuate the provisions of this Resolution.

ADOPTED by the City Council of the City of Stillwater, Oklahoma, on this 18th day of December, 2023, after full compliance with the Oklahoma Open Meeting Act.

WILLIAM JOYCE, MAYOR

ATTEST:

TERESA KADAVY, CITY CLERK

Approved as to form and legality:

KIMBERLY CARNLEY, CITY ATTORNEY

RESOLUTION NO. CC-2023-47

“A RESOLUTION AUTHORIZING THE SUBLETTING OF HANGAR 2 AND HANGAR 10 SPACE TO CROSSWIND AVIATION, LLC FOR THE PURPOSE OF AERONAUTICAL ACTIVITY TO INCLUDE AIRCRAFT RENTALS TO LICENSED PRIVATE PILOTS FOR TIME-BUILDING, SIGHTSEEING, AND PERSONAL TRAVEL”

WHEREAS, pursuant to Resolution CC-2023-21, Stillwater Flight Center Hangar, LLC is the lessee of “Hangar 10” (formerly known as Double C Hangar) as set forth in ground lease agreement No. SRA 2007-01; and

WHEREAS, pursuant to Resolution CC-2023-32, Stillwater Flight Center, Inc. is the lessee of “Hangar 2” as set forth in a certain building lease agreement dated July 1, 2020, as amended; and

WHEREAS, Stillwater Flight Center Hangar, LLC and Stillwater Flight Center, Inc. are related entities and have requested authorization to sublease the leased premises, or a portion thereof, of “Hangar 2” and “Hangar 10” to Crosswind Aviation, LLC; and

WHEREAS, the Airport Director has approved an application for new aeronautical activity for Crosswind Aviation, LLC to provide aircraft rentals to licensed private pilots for time-building, sightseeing, and personal travel, which approval specifically prohibits flight instruction and/or flight training; and

WHEREAS, Section 11.2 of the “Hangar 2” and “Hangar 10” lease agreements requires prior written consent by Stillwater Regional Airport prior to subletting; and

WHEREAS, SRA finds it appropriate and desirable to provide consent to sublet hangar space as set forth herein;

NOW THEREFORE, BE IT RESOLVED, by the Mayor and the City Council the City of Stillwater:

Section 1. The City of Stillwater as owner and operator of Stillwater Regional Airport hereby consents to the subleasing of “Hangar 2” and “Hangar 10” space to Crosswind Aviation, LLC.

PASSED AND APPROVED by the City Council of Stillwater, Oklahoma, and signed this 18th day of December, 2023.

CITY OF STILLWATER, OKLAHOMA
a Municipal Corporation

WILLIAM H. JOYCE, MAYOR

(SEAL)
ATTEST:

TERESA KADAVY, CITY CLERK

APPROVED AS TO FORM AND LEGALITY THIS 18th DAY OF DECEMBER, 2023.

KIMBERLY CARNLEY, CITY ATTORNEY

ORDINANCE NO. 3529

“AN ORDINANCE AMENDING STILLWATER CITY CODE OF ORDINANCES BY AMENDING CHAPTER 10, BUILDINGS AND BUILDING REGULATIONS, ARTICLE III, ICC INTERNATIONAL BUILDING CODE, 2015 EDITION, SECTION 10-52, ADOPTION OF THE ICC INTERNATIONAL BUILDING CODE, 2015 EDITION; AND SECTION 10-53. AMENDMENTS TO THE ICC INTERNATIONAL BUILDING CODE, 2015 EDITION, SPECIFICALLY ADOPTION OF THE ICC INTERNATIONAL BUILDING CODE, 2018 EDITION AND AMENDMENTS THERETO; ARTICLE IV, INTERNATIONAL RESIDENTIAL CODE FOR ONE-AND TWO-FAMILY DWELLINGS, 2015 EDITION; SECTION 10-88, ADOPTION OF THE ICC INTERNATIONAL RESIDENTIAL CODE FOR ONE- AND TWO-FAMILY DWELLINGS, 2015 EDITION; SPECIFICALLY ADOPTION OF THE ICC INTERNATIONAL RESIDENTIAL BUILDING CODE, 2018 EDITION AND AMENDMENTS THERETO; ARTICLE V, INTERNATIONAL PROPERTY MAINTENANCE CODE, 2015 EDITION, SECTION 10-111, ADOPTION OF THE ICC INTERNATIONAL PROPERTY MAINTENANCE CODE, 2015 EDITION, SECTION 10-112, AMENDMENTS TO THE ICC INTERNATIONAL PROPERTY MAINTENANCE CODE, 2015 EDITION, SPECIFICALLY ADOPTING THE INTERNATIONAL PROPERTY MAINTENANCE CODE, 2018 EDITION AND AMENDMENTS THERETO, ARTICLE VIII, PLUMBING STANDARDS, DIVISION 2, INTERNATIONAL PLUMBING CODE , 2015 EDITION, SECTION 10-289, ADOPTION OF THE ICC INTERNATIONAL PLUMBING CODE, 2015 EDITION, SEC. 10-290, AMENDMENTS TO THE ICC, INTERNATIONAL PLUMBING CODE 2015 EDITION; SPECIFICALLY ADOPTING THE INTERNATIONAL PLUMBING CODE, 2018 EDITION AND AMENDMENTS THERETO; ARTICLE IX, INTERNATIONAL FUEL GAS CODE, 2015 EDITION, SECTION 10-374, ADOPTION OF THE ICC INTERNATIONAL FUEL GAS CODE, 2015 EDITION, SECTION 10-375, AMENDMENTS TO THE ICC INTERNATIONAL FUEL GAS CODE, 2015 EDITION, SPECIFICALLY ADOPTING THE INTERNATIONAL FUEL GAS CODE, 2018 EDITION AND AMENDMENTS THERETO, ARTICLE X, MECHANICAL STANDARDS, DIVISION 1, INTERNATIONAL MECHANICAL CODE, 2015 EDITION, SECTION 10-396, ADOPTION OF THE ICC INTERNATIONAL MECHANICAL CODE, 2015 EDITION, SECTION 10-397, AMENDMENTS TO THE ICC INTERNATIONAL MECHANICAL CODE, 2015 EDITION, SPECIFICALLY ADOPTING THE INTERNATIONAL MECHANICAL CODE, 2018 EDITION AND AMENDMENTS THERETO, XI, ELECTRICITY, DIVISION 2, NATIONAL ELECTRICAL CODE, 2014 EDITION, SECTION 10-485, ADOPTION OF THE NATIONAL ELECTRICAL CODE, 2014 EDITION (NFPA 70-2014), AND SECTION 10-486, AMENDMENTS TO THE NATIONAL

ELECTRICAL CODE, 2014 EDITION (NFPA 70-2014); SPECIFICALLY ADOPTING THE NATIONAL ELECTRICAL CODE, 2020 EDITION (NFPA 70-2020) AND AMENDMENTS THERETO; AMENDING CHAPTER 20, FIRE PREVENTION AND PROTECTION, ARTICLE III, ICC INTERNATIONAL BUILDING CODE, 2015 EDITION, SECTION 20-49, ADOPTION OF THE ICC INTERNATIONAL FIRE CODE, 2015 EDITION; SEC. 20-50, AMENDMENTS TO THE ICC INTERNATIONAL FIRE CODE, 2015 EDITION, SPECIFICALLY ADOPTING THE INTERNATIONAL FIRE CODE 2018 EDITION AND AMENDMENTS THERETO; REPEALING ALL ORDINANCES TO THE CONTRARY; AND PROVIDING FOR SEVERABILITY”

(AMENDMENTS HIGHLIGHTED BY STRIKETHROUGH AND UNDERLINING)

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF STILLWATER, OKLAHOMA:

SECTION 1: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article III, ICC International Building Code, 2015 Edition, Section 10-52, Adoption of the ICC International Building Code, 2018 Edition, to be amended to read as follows:

Sec. 10-52. Adoption of the ICC International Building Code, 2018 Edition

A certain document, one copy of which is on file in the office of the city clerk, being marked and designated as the International Building Code, 2018 Edition (IBC), as adopted and amended by the International Code Council (ICC), excluding all appendices, as amended and revised by the Oklahoma Uniform Building Code Commission (OUBCC), is hereby adopted by the City of Stillwater, Oklahoma, for regulating and governing the conditions and maintenance of all nonresidential property, buildings and structures; by providing standards for supplied utilities and facilities and other physical things and conditions essential to ensure that structures are safe, sanitary and fit for occupation and use; and the condemnation of buildings and structures unfit for human occupancy and use and the demolition of such structures; providing for the issuance of permits and collection of fees; and each and all of the regulations, provisions, penalties, conditions and terms in the City of Stillwater. Each and all of the terms, conditions, regulations, and provisions of the International Building Code, 2018 Edition, published by the ICC, as amended, on file in the Office of the City Clerk of the City of Stillwater are referred to, adopted and made a part of the Stillwater City Code, as if fully set out in this chapter, with its amendments, as prescribed in section 10-53 of this article and, as used in this article, may be referred to as the 'code'.

SECTION 2: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article III, ICC International Building Code, 2015 Edition, Section 10-53, Amendments to the ICC International Building Code, 2015 Edition, to be amended to read as follows:

Sec. 10-53. Amendments to the ICC International Building Code, 2018 Edition.

The following provisions of the International Building Code, 2018 Edition (IBC), as amended and revised by the Oklahoma Uniform Building Code Commission (OUBCC), are added, deleted or amended to read as follows:

IBC Chapter 1 Scope and Administration

101.1 Title - Stillwater Amendatory. Section 101.1 is amended to read as follows: These provisions shall be known and may be cited as the 'Building Code of the City of Stillwater' or as the 'Stillwater Building Code.'

103.1 Creation of Enforcement Agency - Stillwater Amendatory. Section 103.1 is amended to read as follows: The building safety division of the development services department is here created and the official in charge shall be known as the building official.

103.2 Appointment - Stillwater Amendatory. Section 103.2 is amended to read as follows: The chief appointing authority of the jurisdiction shall be the city manager.

103.3 Deputies - Stillwater Amendatory. Section 103.3 is amended to read as follows: The city manager shall appoint all employees within the building safety division and such employees shall have the powers as established by the city manager and/or as delegated by the building official.

109.2 Schedule of Permit Fees - Stillwater Amendatory. Section 109.2 is amended to read as follows: Permit fees shall be established by resolution of the city council, no portion of which shall be refundable.

109.6 Refunds - Stillwater Deleted. Section 109.6 is intentionally deleted from the International Building Code, 2018 Edition.

113 through 113.3 Board of Appeals - Stillwater Deleted. Sections 113 through 113.3 are intentionally deleted from the International Building Code, 2018 Edition. Appeals from an order, decision or determination of the building official shall be to the Building Trades Board and governed by Chapter 10, Article II of the Stillwater City Code; provided that the Building Trades Board shall have no authority to waive the requirements of this code.

114.4 Violation Penalties - Stillwater Amendatory. Section 114.4 is amended to read as follows: Any person violating any provision of this article, or any provision of the International Building Code, 2018 Edition, as amended by the City of Stillwater and as subsequently adopted by reference as part of the Stillwater City Code shall, upon conviction, be guilty of a Class C offense.

115 Stop Work Orders - Stillwater Amendatory. Section 115 is amended to read as follows: Upon notice from the building official, work on any building or structure that is being performed contrary to the provisions of this code or in a dangerous or unsafe manner shall immediately cease. Such notice shall be in writing to the owner of the property, or the owner's agent, or to the person performing the work. The notice shall state the conditions under which work is authorized to resume. Where an emergency exists, the building official shall not be required to give a written notice prior to stopping the work. Any person, firm or corporation who shall continue any work in or about the structure after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition shall, upon conviction, be guilty of a Class C offense.

IBC Chapter 9 Fire Protection Systems

901.8 Pump and Riser Room Size - Stillwater Amendatory. Section 901.8 is amended to read as follows: Fire pump and automatic sprinkler system riser rooms shall be designed with adequate space for all equipment necessary for the installation, as defined by the manufacturer with sufficient working room around the stationary equipment. Clearances around equipment to elements of permanent construction, including other installed equipment and appliances shall be sufficient to allow inspection, service, repair, or replacement without removing such elements of permanent construction or disabling the function of a required fire resistance-rated assembly. Fire Pump and automatic sprinkler riser room shall be provided with a 36-inch door or doors. The unobstructed passageway shall be large enough to allow removal of the largest piece of equipment.

IBC Chapter 10 Means of Egress

1008.2 Illumination Required - Stillwater Amendatory. Section 1008.2 is amended to read as follows: The means of egress serving a room or space shall be illuminated at all times that the room or space is occupied. Where an exit is provided, exit signage shall be illuminated at all times with a battery back-up serving the room or space.

Exceptions:

1. Occupancies in Group U.
2. Aisle accessways in Group A.
3. Dwelling units and sleeping units in Groups R-1, R-2 and R-3.
4. Temporary and tent structures that are or remain unenclosed while open for business.

SECTION 3: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article IV, International Residential Code for One-and Two-Family Dwellings, 2015 Edition, Section 10-88, Amendments to the ICC International Residential Code for One-and Two-Family Dwellings, 2015 Edition, to be amended to read as follows:

Sec. 10-88. - Adoption of the ICC International Residential Code for One- and Two-Family Dwellings, 2018 Edition

A certain document, one copy of which is on file in the office of the city clerk, being marked and designated as the International Residential Code for One- and Two-Family Dwellings, 2018 Edition (IRC), as published by the International Code Council (ICC), and excluding all appendices, as amended and revised by the Oklahoma Uniform Building Code Commission (OUBCC) is now adopted by the City of Stillwater, Oklahoma, for regulating the design, construction, quality of materials, erection, installation, alteration, repair, location, relocation, replacement, addition to, use or maintenance of one- and two-family dwellings and townhouses not more than three stories in height in the City of Stillwater. Each and all of the terms, conditions, regulations, and provisions of the International Residential Code for One-and Two-Family Dwellings, 2018 Edition, published by the ICC, as amended, on file in the Office of the City Clerk of the City of Stillwater are now referred to, adopted and made a part of the Stillwater City Code, as if fully set out in this article, with its amendments, as prescribed in [section 10-89](#) of this article and, as used in this article may be referred to as the 'code.'

SECTION 4: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article IV, International Residential Code for One- and Two-Family Dwellings, 2015 Edition, Section 10-89, Amendments to the ICC International Residential Code for One- and Two-Family Dwellings, 2015 Edition, to be amended to read as follows:

Sec. 10-89. Amendments to the ICC International Residential Code for One- and Two-Family Dwellings, 2018 Edition.

The following provisions of the International Residential Code for One- and Two-Family Dwellings, 2018 Edition (IRC), as amended and revised by the Oklahoma Uniform Building Code Commission, are now added, deleted or amended to read as follows:

IRC Chapter 1 Scope and Administration

R101.1 Title - Stillwater Amendatory. Section R101.1 is amended to read as follows: These provisions shall be known and may be cited as the 'Residential Code for One- and Two-Family Dwellings of the City of Stillwater' or as the 'Stillwater Residential Code.'

R103.1 Creation of Enforcement Agency - Stillwater Amendatory. Section R103.1 is amended to read as follows: The building safety division of the development services department is here created and the official in charge shall be known as the building official.

R103.2 Appointment - Stillwater Amendatory. Section R103.2 is amended to read as follows: The chief appointing authority of the jurisdiction shall be the city manager.

R103.3 Deputies - Stillwater Amendatory. Section R103.3 is amended to read as follows: The city manager shall appoint all employees within the building safety division and such employees shall have the powers as established by the city manager and/or as delegated by the building official.

R105.3 Application for Permit - Stillwater Amendatory. Section R105.3 is amended to read as follows: To obtain a permit, the applicant shall first file an application in writing on a form furnished by the department of building safety for that purpose. Such application shall:

1. Identify and describe the work to be covered by the permit for which application is made.
2. Describe the land on which the proposed work is to be done by legal description, street address or similar description that will readily identify and definitely locate the proposed building or work.
3. Indicate the use and occupancy for which the proposed work is intended.
4. Be accompanied by construction documents and other information as required in section R106.1.
5. Be electronically, digitally or physically signed by the applicant, or the applicant's authorized agent.
6. Give other such data and information as required by the building official.

R108.2 Schedule of Permit Fees - Stillwater Amendatory. Section R108.2 is amended to read as follows: Permit fees shall be established by resolution of the city council, no portion of which shall be refundable.

R108.5 Refunds - Stillwater Deleted. Section R108.5 of this code is intentionally deleted from the International Residential Code for One- and Two-Family Dwellings, 2018 Edition.

R112 through R112.4 Board of Appeals - Stillwater Deleted. Sections R112 through R112.4 of this code are intentionally deleted from the International Residential Code for One- and Two-Family Dwellings, 2018 Edition. Appeals from an order, decision or determination of the building official shall be to the Building Trades Board and governed by Chapter 10, Article II of the Stillwater City Code; provided that the Building Trades Board shall not have any authority to waive the requirements of this code.

R113.4 Violation Penalties - Stillwater Amendatory. Section R113.4 is amended to read as follows: Any person violating any provision of this article, or any provision of the International Residential Code for One- and Two-Family Dwellings, 2018 Edition, as amended by the City of Stillwater and as subsequently adopted by reference as part of the Stillwater City Code shall, upon conviction, be guilty of a Class C offense.

R114 Stop Work Orders - Stillwater Amendatory. Section R114 is amended to read as follows: Upon notice from the building official, work on any building or structure that is being performed contrary to the provisions of this code or in a dangerous or unsafe manner shall immediately cease. Such notice shall be in writing to the owner of the property, or the owner's agent, or to the person performing the work. The notice shall state the conditions under which work is authorized to resume. Where an emergency exists, the building official shall not be required to give a written notice prior to stopping the work. Any person, firm or corporation who shall continue any work in or about the structure after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition shall, upon conviction, be guilty of a Class C offense.

IRC Chapter 3 Building Planning

Table R301.2(1) Climatic and Geographic Design Criteria - Stillwater Amended. Table R301.2(1) is amended to read as follows:

Table R301.2(1) Climatic and Geographic Design Criteria

TABLE R301.2(1) CLIMATIC AND GEOGRAPHIC DESIGN CRITERIA												FIRM# 405380	
GROUND SNOW LOAD	WIND DESIGN				SEISMIC DESIGN CATEGORY ^f	SUBJECT TO DAMAGE FROM			WINTER DESIGN TEMP ^e	ICE BARRIER UNDERLAY- MENT REQUIRED ^b	FLOOD HAZZARDS ^g	AIR FREEZING INDEX ⁱ	MEAN ANNUAL TEMP ^j
	Speed ^d (mph)	Topographic effects ^k	Special wind region ^l	Wind-borne debris zone ^m		Weathering ^a	Frost line depth ^b	Termite ^c					
10	115	No	No	No	B	Moderate	18 Inches	Moderate to Heavy	13	No	A: Jan 1, 1975 B: May 16, 2007 C: May 16, 2007	500	60

For SI: 1 pound per square foot = 0.0479 kPa, 1 mile per hour = 0.447 m/s.

- Weathering may require a higher strength concrete or grade of masonry than necessary to satisfy the structural requirements of this code. The weathering column shall be filled in with the weathering index, "negligible," "moderate" or "severe" for concrete as determined from figure R301.2(3). The *grade* of masonry units shall be determined from ASTM C 34, C 55, C 62, C 73, C 90, C 129, C 145, C 216 or C 652.
- The frost line depth may require deeper footings than indicated in Figure R403.1(1). The jurisdiction shall fill in the frost line depth column with the minimum depth of footing below finish *grade*.

- c. The *jurisdiction* shall fill in this part of the table to indicate the need for protection depending on whether there has been a history of local subterranean termite damage.
- d. The *jurisdiction* shall fill in this part of the table with the wind speed from the basic wind speed map [Figure R301.2(4)A]. Wind exposure category shall be determined on a site-specific basis in accordance with Section R301.2.1.4.
- e. The outdoor design dry-bulb temperature shall be selected from the columns of 97 ½ - percent values for winter from Appendix D of the International Plumbing Code. Deviations from the Appendix D temperatures shall be permitted to reflect local climates or local weather experience as determined by the *building official*.
- f. The *jurisdiction* shall fill in this part of the table with the seismic design category determined from Section R301.2.2.1.
- g. The *jurisdiction* shall fill in this part of the table with (a) the date of the *jurisdiction's* entry into the National Flood Insurance Program (date of adoption of the first code or ordinance for management of flood hazard areas), (b) the date(s) of the Flood Insurance Study and (c) the panel numbers and dates of the currently effective FIRMs and FBFMs or other flood hazard map adopted by the authority having *jurisdiction*, as amended.
- h. In accordance with Sections R905.1.2, R905.4.3.1, R905.5.3.1, R905.6.3.1, R905.7.3.1 and R905.8.3.1, where there has been a history of local damage from the effects of ice damming, the *jurisdiction* shall fill in this part of the table with "YES." Otherwise, the *jurisdiction* shall fill in this part of the table with "NO."
- i. The *jurisdiction* shall fill in this part of the table with the 100-year return period air freezing index (BF-days) from Figure R403.3(2) or from the 100-year (99 percent) value on the National Climate Data Center data table "Air Freezing Index-USA Method (Base 32° F)."
- j. The *jurisdiction* shall fill in this part of the table with the mean annual temperature from the National Climate Data Center data table "Air Freezing Index-USA Method (Base 32° F)."
- k. In accordance with Section R301.2.1.5, where there is local historical data documenting structural damage to buildings due to topographic wind speed-up effects, the *jurisdiction* shall fill in this part of the table with "YES." Otherwise, the *jurisdiction* shall indicate "NO" in this part of the table.
- l. In accordance with Figure R301.2(4)A, where there is local historical data documenting unusual wind conditions, the *jurisdiction* shall fill in this part of the table with "YES" and identify any specific requirements. Otherwise, the *jurisdiction* shall indicate "NO" in this part of the table.
- m. In accordance with Section R301.2.1.2.1, the *jurisdiction* shall indicate the wind-borne debris zone(s). Otherwise, the *jurisdiction* shall indicate "NO" in this part of the table.

R311.7.5.1 Risers - Stillwater Amendatory. Section R311.7.5.1 is amended to read as follows: The riser height shall be not more than 7¾ inches (196 mm). The riser shall be measured vertically between leading edges of the adjacent treads. The greatest riser height within any flight of stairs shall not exceed the smallest by more than ¾ inch (9.5 mm). Risers shall be vertical or sloped from the underside of the nosing of the tread above at an angle not more than 30 degrees (0.51 rad) from vertical. Open risers are permitted provided that the openings located more than 30 inches (762 mm), as measured vertically, to the floor or grade below do not permit the passage of a 4-inch diameter (102 mm) sphere.

Exceptions:

1. The opening between the adjacent treads is not limited on spiral stairways.
2. The riser height of spiral stairways shall be in accordance with Section R311.7.10.1.
3. Stair treads and risers shall meet the requirements of this section provided finish floor surfaces are known at the time of installation. Surfaces subject to change at the top and bottom of each stair run shall be allowed to vary not exceeding ½ inch.

SECTION 5: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article V, International Property Maintenance Code, 2015 Edition, Section 10-111, Adoption of the ICC International Property Maintenance Code, 2015 Edition, to be amended to read as follows:

Sec. 10-111. Adoption of the ICC International Property Maintenance Code 2018 Edition.

A certain document, one copy of which is on file in the office of the city clerk, being marked and designated as the International Property Maintenance Code, 2018 Edition (PMC), as published and adopted by the International Code Council (ICC), excluding all appendices, is now adopted by the City of Stillwater, Oklahoma, for the establishment of minimum standards for the maintenance of existing buildings, structures, premises and facilities necessary for the protection of the health, safety and general welfare of persons in the City of Stillwater; regulating and governing the conditions and maintenance of all property, buildings and structures, by providing standards for supplied utilities and facilities and other physical things and conditions essential to ensure that structures are safe, sanitary and fit for occupation and use; and the condemnation of buildings and structures unfit for human occupancy and use, including the demolition of such existing structures; providing for the issuance of permits and collection of fees; and each and all of the regulations, provisions, penalties, conditions. Each and all of the terms, conditions, regulations, and provisions of the International Property Maintenance Code, 2018 Edition, published by the ICC, as amended in this article, on file in the Office of the City Clerk of the City of Stillwater are now referred to, adopted and made a part of the Stillwater City Code, as if fully set out in this article, with its amendments, as prescribed in [section 10-112](#) of this article and, as used in this article may be referred to as the 'code.'

SECTION 6: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article V, International Property Maintenance Code, 2015 Edition, Section 10-112, Amendments to the ICC International Property Maintenance Code, 2015 Edition, to be amended to read as follows:

Sec. 10-112. - Amendments to the ICC International Property Maintenance Code, 2018 Edition.

The following provisions of the International Property Maintenance Code, 2018 Edition (PMC), as amended and revised by the City of Stillwater, are now added, deleted or amended to read as follows:

PMC Chapter 1 Scope and Administration

101.1. Title - Stillwater Amendatory. Section 101.1 is amended to read as follows: These provisions shall be known and may be cited as the 'Property Maintenance Code of the City of Stillwater' or as the 'Stillwater Property Maintenance Code.'

103.1 Creation of Property Maintenance Division - Stillwater Amendatory. Section 103.1 is amended to read as follows: The Property Maintenance Division of the Stillwater Police Department is created and the official in charge shall be known as the building official in collaboration with the Development Services Department. Wherever code official is referenced in this code, it shall mean the building official.

103.2 Appointment - Stillwater Amendatory. Section 103.2 is amended to read as follows: The chief appointing authority of the jurisdiction shall be the city manager.

103.3 Deputies - Stillwater Amendatory. Section 103.3 is amended to read as follows: The city manager shall appoint all employees within the Property Maintenance Division and such employees shall have the powers as established by the city manager and/or as delegated by the building official.

103.5 Fees - Stillwater Deleted. Section 103.5 of the International Property Maintenance Code, 2015 Edition is intentionally deleted in its entirety.

105.1 Modifications - Stillwater Amendatory. Section 105.1 is amended to read as follows: Wherever there are practical difficulties involved in carrying out the provisions of this code, the building official shall have the authority to accept alternative or equivalent methods, processes, or materials in individual cases, upon application of the owner or owner's representative, provided the building official shall first find that existing circumstances make application of the strict letter of this code impractical and acceptance of an alternative or equivalent method, process, or material is consistent with the intent and purpose of this code and does not lessen health, accessibility, life or safety, or structural standards.

105.2 Alternative Materials - Stillwater Amendatory. Section 105.2 is amended to read as follows: The provisions of this code are not intended to prevent the installation of any material or to prohibit any design or method of construction not specifically prescribed by this code. An alternative material, design or method of construction shall be approved where the building official finds that the proposed design is satisfactory and consistent with the intent of the provisions of this code, and that the material, method or work offered is, for the purpose intended, at least the equivalent of that prescribed in this code in quality, strength, effectiveness, fire resistance, durability and safety.

106.4 Violation Penalties - Stillwater Amendatory. Section 106.4 is amended to read as follows: Any person violating any provision of this article, or any provision of the International Property Maintenance Code, 2015 Edition, as amended by the City of Stillwater and as subsequently adopted by reference as part of the Stillwater City Code shall, upon conviction, be guilty of a Class C offense. Each day upon which a violation continues shall be deemed a separate offense.

111 through 111.8 Means of Appeal - Stillwater Deleted. Sections 111 through 111.8 of this code are intentionally deleted from the International Property Maintenance Code, 2015 Edition. Appeals from an order, decision or determination of the building official shall be to the Building Trades Board and governed by [Chapter 10](#), Article II of the Stillwater City Code; provided that the Building Trades Board shall not have any authority to waive the requirements of this code.

PMC [Chapter 3](#) General Requirements

304.14 Insect Screens - Stillwater Amendatory. Section 304.14 is amended to read as follows: During the period from April 1 to September 30, every door, window and other outside opening required for ventilation of habitable rooms, food preparation areas, food service areas or any areas where products to be included or utilized in food for human consumption are processed, manufactured, packaged or stored shall be supplied with approved tightly fitting screens of minimum [16](#) mesh per inch (16 mesh per 25 mm), and every screen door used for insect control shall have a self-closing device in good working condition.

Exception: Screens shall not be required where other approved means, such as air curtains or insect repellent fans, are employed.

PMC Chapter 4 Light, Ventilation and Occupancy Limitations

404.4.1 Room Area - Stillwater Amendatory. Section 404.4.1 is amended to read as follows: Every living room shall contain at least 120 square feet (11.2 m²) and every bedroom occupied by one person shall contain at least 70 square feet (6.5 m²) and every bedroom occupied by more than one person shall contain at least 50 square feet (4.6 m²) of floor area for each occupant.

404.5 Overcrowding - Stillwater Amendatory. Section 404.5 is amended to read as follows: Dwelling units shall not be occupied by more occupants than permitted by the minimum area requirements of Section 404.4.1 or Section 404.6. Living rooms shall not be counted as bedrooms for the allowable number of occupants.

SECTION 7: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article VIII, Plumbing Standards, Division 2, International Plumbing Code, 2015 Edition, Section 10-289, Adoption of the ICC International Plumbing Code, 2015 Edition, to be amended to read as follows:

Sec. 10-289. - Adoption of the ICC International Plumbing Code, 2018 Edition.

A certain document, one copy of which is on file in the office of the city clerk, being marked and designated as the International Plumbing Code, 2018 Edition (IPC), as published by the International Code Council (ICC), excluding all appendices, as amended and revised by the Oklahoma Uniform Building Code Commission (OUBCC) is now adopted by the City of Stillwater, Oklahoma, for regulating and governing the design, construction, quality of materials, erection, installation, alteration, repair, location, relocation, replacement, addition to, use or maintenance of plumbing systems and providing for the issuance of permits and collection of fees in the City of Stillwater. Each and all of the terms, conditions, regulations, and provisions of

the International Plumbing Code, 2018 Edition, as amended, on file in the Office of the City Clerk of the City of Stillwater are now referred to, adopted and made a part of the Stillwater City Code, as if fully set out in this article VIII, division 2, with its amendments, as prescribed in [section 10-290](#) of division 2 and, as used in this division, may be referred to as the 'code.'

SECTION 8: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article VIII, Plumbing Standards, Division 2, International Plumbing Code, 2015 Edition, Section 10-290, Amendments to the ICC International Plumbing Code, 2015 Edition, to be amended to read as follows:

Sec. 10-290. - Amendments to the ICC International Plumbing Code, 2018 Edition.

The following provisions of the International Plumbing Code, 2018 Edition (IEBC), as amended and revised by the City of Stillwater, are now added, deleted or amended to read as follows:

101.1 Title - Stillwater Amendatory. Section 101.1 is amended to read as follows: These provisions shall be known and may be cited as the 'Plumbing Code of the City of Stillwater' or as the 'Stillwater Plumbing Code.'

103.1 General - Stillwater Amendatory. Section 103.1 is amended to read as follows: The Building Safety Division of the Development Services Department is created and the official in charge shall be known as the building official. Wherever code official is referenced in this code, it shall mean the building official.

103.2 Appointment - Stillwater Amendatory. Section 103.2 is amended to read as follows: The chief appointing authority of the jurisdiction shall be the city manager.

103.3 Deputies - Stillwater Amendatory. Section 103.3 is amended to read as follows: The city manager shall appoint all employees within the Building Safety Division and such employees shall have the powers as established by the city manager and/or as delegated by the building official.

106.6.2 Fee Schedule - Stillwater Amendatory. Section 106.6.2 is amended to read as follows: Permit fees shall be established by resolution of the city council, no portion of which shall be refundable.

106.6.3 Fee Refunds - Stillwater Deleted. Section 106.6.3 of the International Plumbing Code, 2018 Edition is intentionally deleted from this code.

108.4 Violation Penalties - Stillwater Amendatory. Any person violating any provision of this article, or any provision of the International Plumbing Code, 2018 Edition, as amended by the City of Stillwater and as subsequently adopted by reference as part of the Stillwater City Code shall, upon conviction, be guilty of a Class C offense.

108.5 Stop Work Orders - Stillwater Amendatory. Upon notice from the building official, work on any plumbing system that is being performed contrary to the provisions of this code or in a dangerous or unsafe manner shall immediately cease. Such notice shall be in writing to the

owner of the property, or the owner's agent, or to the person performing the work. The notice shall state the conditions under which work is authorized to resume. Where an emergency exists, the building official shall not be required to give a written notice prior to stopping the work. Any person, firm or corporation who shall continue any plumbing work in or about the structure after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition shall, upon conviction, be guilty of a Class C offense.

109 through 109.7 Means of Appeal - Stillwater Deleted. Sections 109 through 109.7 of this code are intentionally deleted from the International Plumbing Code, 2018 Edition. Appeals from an order, decision or determination of the building official shall be to the Building Trades Board and governed by [Chapter 10](#), Article II of the Stillwater City Code; provided that the Building Trades Board shall not have any authority to wave the requirements of this code.

602.1 General - Stillwater Amendatory. Structures equipped with plumbing fixtures and utilized for human occupancy or habitation shall be provided with a potable supply of water. The water supply system shall be installed and maintained to provide a supply of water to plumbing fixtures, devices and appurtenances in sufficient volume and at pressures adequate to enable the fixtures to function properly. The City of Stillwater minimum working allowed pressure shall be twenty-five (25) pounds per square inch (psi).

606.5 Water Pressure Booster Systems - Stillwater Amendatory. Pressure booster pumps, if required, may be utilized to ensure adequate water volume and pressure can be achieved. The use of booster pumps to obtain working pressures shall be installed to City of Stillwater standards and shall otherwise comply with Sections 606.5.1 through 606.5.10 of the International Plumbing Code, 2018 Edition. Private water systems shall not exceed a maximum water pressure of eighty (80) pounds per square inch (psi).

SECTION 9: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article IX, International Fuel Gas Code, 2015 Edition, Section 10-374, Adoption of the ICC International Fuel Gas Code, 2015 Edition, to be amended to read as follows:

Sec. 10-374. - Adoption of the ICC International Fuel Gas Code, 2018 Edition.

A certain document, one copy of which is on file in the Office of the City Clerk of the City of Stillwater, Oklahoma, being marked and designated as the ICC International Fuel Gas Code (IFGC), 2018 Edition, as published by the International Code Council, Inc. (ICC), excluding all appendices, as amended and revised by the Oklahoma Uniform Building Code Commission, is adopted as a part of the Stillwater City Code, regulating and governing fuel gas systems and gas-fired appliances and providing for the issuance of permits and collection of fees. Each and all of the regulations, provisions, penalties, terms, and conditions of the ICC International Fuel Gas Code, 2018 Edition, published by the ICC, as amended, on file in the Office of the City Clerk of the City of Stillwater are referred to, adopted and made a part of the Stillwater City Code, as if fully set out in this article, with its amendments, as prescribed in [section 10-375](#) of this article and, as used in this article, may be referred to as the 'code.'

SECTION 10: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article IX, International Fuel Gas Code, 2015 Edition, Section 10-375, Amendments to the ICC International Fuel Gas Code, 2015 Edition, to be amended to read as follows:

Sec. 10-375. - Amendments to the ICC International Fuel Gas Code, 2018 Edition.

The following provisions of the International Fuel Gas Code, 2018 Edition (IFGC), as amended and revised by the Oklahoma Uniform Building Code Commission, are now added, deleted or amended to read as follows:

IFGC Chapter 1 Scope and Administration

101.1 Title - Stillwater Amendatory. These provisions shall be known and may be cited as the 'Fuel Gas Code of the City of Stillwater' or as the 'Stillwater Fuel Gas Code.'

103.1 General - Stillwater Amendatory. Section 103.1 is amended to read as follows: The Building Safety Division of the Development Services Department is created and the official in charge shall be known as the building official. Wherever code official is referenced in this code, it shall mean the building official.

103.2 Appointment - Stillwater Amendatory. Section 103.2 is amended to read as follows: The chief appointing authority of the jurisdiction shall be the city manager.

103.3 Deputies - Stillwater Amendatory. Section 103.3 is amended to read as follows: The city manager shall appoint all employees within the Building Safety Division and such employees shall have the powers as established by the city manager and/or as delegated by the building official.

106.6.2 Fee Schedule - Stillwater Amendatory. Section 106.6.2 is amended to read as follows: Permit fees shall be established by resolution of the city council, no portion of which shall be refundable.

106.6.3 Fee Refunds - Stillwater Deleted. Section 106.6.3 of the International Fuel Gas Code, 2018 Edition is intentionally deleted from this code.

108.4 Violation Penalties - Stillwater Amendatory. Any person violating any provision of this article, or any provision of the International Fuel Gas Code, 2018 Edition, as amended by the City of Stillwater and as subsequently adopted by reference as part of the Stillwater City Code shall, upon conviction, be guilty of a Class C offense.

108.5 Stop Work Orders - Stillwater Amendatory. Upon notice from the building official, work on any fuel gas systems and gas-fired appliances that is being performed contrary to the provisions of this code or in a dangerous or unsafe manner shall immediately cease. Such notice shall be in writing to the owner of the property, or the owner's agent, or to the person performing the work. The notice shall state the conditions under which work is authorized to resume. Where an emergency exists, the building official shall not be required to give a written notice prior to stopping the work. Any person, firm or corporation who shall continue any fuel

gas system or gas-fired appliances work in or about the structure after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition shall, upon conviction, be guilty of a Class C offense.

109 through 109.7 Means of Appeal - Stillwater Deleted. Sections 109 through 109.7 of this code are intentionally deleted from the International Fuel Gas Code, 2018 Edition. Appeals from an order, decision or determination of the building official shall be to the Building Trades Board and governed by [Chapter 10](#), Article II of the Stillwater City Code; provided that the Building Trades Board shall not have any authority to wave the requirements of this code.

IFGC Chapter 4 Gas Piping Installations

406.4.1 Test Pressure - Stillwater Amendatory. Section 406.4.1 is amended to read as follows: The test pressure to be used shall be no less than 1½ times the proposed maximum working pressure, but not less than ten (10) pounds per square inch gauge (psig) (20 kPa gauge) irrespective of design pressure. Where the test pressure exceeds 125 psig (862 kPa gauge), the test pressure shall not exceed a value that produces a hoop stress in the piping greater than 50 percent of the specified minimum yield strength of the pipe.

SECTION 11: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article X, Mechanical Standards, Division 1, International Mechanical Code, 2015 Edition, Section 10-396, Adoption of the ICC International Mechanical Code, 2015 Edition, to be amended to read as follows:

Sec. 10-396. - Adoption of the ICC International Mechanical Code, 2018 Edition.

A certain document, one copy of which is on file in the Office of the City Clerk of the City of Stillwater, Oklahoma, being marked and designated as the ICC International Mechanical Code (IMC), 2018 Edition, as published by the International Code Council, Inc. (ICC), excluding all appendices, as amended and revised by the Oklahoma Uniform Building Code Commission, is adopted as a part of the Stillwater City Code, regulating and governing the design, construction, quality of materials, erection, installation, alteration, repair, location, relocation, replacement, addition to, use or maintenance of mechanical equipment and providing for the issuance of permits and collection of fees. Each and all of the regulations, provisions, penalties, terms, and conditions of the ICC International Mechanical Code, 2018 Edition, as amended, on file in the Office of the City Clerk of the City of Stillwater are referred to, adopted, and made a part of the Stillwater City Code, as if fully set out in this article, with its amendments, as prescribed in [section 10-397](#) of this article and, as used in this article, may be referred to as the 'Code.'

SECTION 12: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article X, Mechanical Standards, Division 1, International Mechanical Code, 2015 Edition, Section 10-397, Amendments to the ICC International Mechanical Code, 2015 Edition, to be amended to read as follows:

Sec. 10-397 - Amendments to the ICC International Mechanical Code, 2018 Edition.

The following provisions of the International Mechanical Code, 2018 Edition (IMC), as amended and revised by the Oklahoma Uniform Building Code Commission, are added, deleted or amended to read as follows:

IMC Chapter 1 Scope and Administration

101.1 Title - Stillwater Amendatory. These provisions shall be known and may be cited as the 'Mechanical Code of the City of Stillwater' or as the 'Stillwater Mechanical Code.'

103.1 General - Stillwater Amendatory. Section 103.1 is amended to read as follows: The Building Safety Division of the Development Services Department is created and the official in charge shall be known as the building official. Wherever code official is referenced in this code, it shall mean the building official.

103.2 Appointment - Stillwater Amendatory. Section 103.2 is amended to read as follows: The chief appointing authority of the jurisdiction shall be the city manager.

103.3 Deputies - Stillwater Amendatory. Section 103.3 is amended to read as follows: The city manager shall appoint all employees within the Building Safety Division and such employees shall have the powers as established by the city manager and/or as delegated by the building official.

106.5.2 Fee Schedule - Stillwater Amendatory. Section 106.5.2 is amended to read as follows: Permit fees shall be established by resolution of the city council, no portion of which shall be refundable.

106.5.3 Fee Refunds - Stillwater Deleted. Section 106.5.3 of the International Mechanical Code, 2018 Edition is intentionally deleted from this code.

108.4 Violation Penalties - Stillwater Amendatory. Any person violating any provision of this article, or any provision of the International Mechanical Code, 2018 Edition, as amended by the City of Stillwater and as subsequently adopted by reference as part of the Stillwater City Code shall, upon conviction, be guilty of a Class C offense.

108.5 Stop Work Orders - Stillwater Amendatory. Upon notice from the building official, work on any mechanical system that is being performed contrary to the provisions of this code or in a dangerous or unsafe manner shall immediately cease. Such notice shall be in writing to the owner of the property, or the owner's agent, or to the person performing the work. The notice shall state the conditions under which work is authorized to resume. Where an emergency exists, the building official shall not be required to give a written notice prior to stopping the work. Any person, firm or corporation who shall continue any mechanical work in or about the structure after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition shall, upon conviction, be guilty of a Class C offense.

109 through 109.7 Means of Appeal - Stillwater Deleted. Sections 109 through 109.7 of this code are intentionally deleted from the International Mechanical Code, 2018 Edition. Appeals

from an order, decision or determination of the building official shall be to the Building Trades Board and governed by [Chapter 10](#), Article II of the Stillwater City Code; provided that the Building Trades Board shall not have any authority to wave the requirements of this code.

SECTION 13: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article XI, Electricity, Division 2, National Electrical Code, 2014 Edition, Section 10-485, Adoption of the National Electrical Code, 2014 Edition, to be amended to read as follows:

Sec. 10-485. - Adoption of the National Electrical Code, 2020 Edition (NFPA 70-2020).

A certain document, one copy of which is on file in the Office of the City Clerk of the City of Stillwater, Oklahoma being marked and designated as the National Electrical Code (NEC), 2020 Edition (NFPA 70-2020), as published by the National Fire Protection Association (NFPA) and as amended and revised by the Oklahoma Uniform Building Code Commission (OUBCC), affirmatively including Informative Annex H, "Administration and Enforcement", but excluding all other informative annexes, is now adopted as part the Stillwater City Code, the 'Electrical Code,' for the control of electrical systems and equipment located in buildings and structures and their appurtenant constructions, excluding one- and two-family dwellings, in the City of Stillwater. Each and all of the terms, conditions, regulations, provisions, and penalties of the National Electrical Code, 2020 Edition (NFPA 70-2020), including Annex H, are now referred to, adopted and made a part of the Stillwater City Code as if fully set out in this title, with its amendments. As used in this Article, the National Electrical Code, 2020 Edition (NFPA 70-2020), as amended by this Article, may be referred to as the 'code.'

SECTION 14: That Stillwater City Code, Chapter 10, Building and Building Regulations, Article XI, Electricity, Division 2, National Electrical Code, 2014 Edition, Section 10-486, Adoption of the National Electrical Code, 2014 Edition, to be amended to read as follows:

Sec. 10-486. - Amendments to the National Electrical Code, 2020 Edition (NFPA 70-2020).

The following provisions of the National Electrical Code (NEC), 2020 Edition (NFPA 70-2020), as adopted by the Oklahoma Uniform Building Code Commission, are now added, deleted or amended to read as follows:

Informative Annex H Administration and Enforcement - Stillwater Added.

80.2 Definitions - Stillwater Amendatory. Informative Annex H, Section 80.2 is amended to read as follows:

Authority Having Jurisdiction - Stillwater Amendatory. The Building Safety Division of the Development Services Department is created and the official in charge shall be known as the building official. Wherever "Authority Having Jurisdiction", "AHJ", "Chief Electrical Inspector" or "Electrical Inspector" is referenced in this code, it shall mean the building official.

Appointment - Stillwater added. The chief appointing authority of the jurisdiction shall be the city manager.

Deputies - Stillwater added. The city manager shall appoint all employees within the Building Safety Division and such employees shall have the powers as established by the city manager and/or as delegated by the building official.

Personal Residence - Stillwater added. Personal Residence means a single-family dwelling, owned and occupied by that person as their primary residence. A new construction single-family dwelling may only be considered a personal residence upon issuance of a certificate of occupancy by the building inspection department.

80.7 Title - Stillwater Amendatory. Informative Annex H, Section 80.7 is amended to read as follows: These provisions shall be known and may be cited as the 'Electrical Code of the City of Stillwater' or as the 'Stillwater Electrical Code.'

80.9 Application - Stillwater Amendatory. Informative Annex H, Section 80.9, is amended to read as follows:

(A)New Installations. This Code applies to new installations. Buildings with construction permits dated after adoption of this Code shall comply with its requirements.

(B)Existing Installations. Existing electrical installations that do not comply with the provisions of this Code shall be permitted to continue in use unless the building official determines that the lack of conformity with this Code presents and imminent danger to the occupants or the public. Where changes are required for correction of hazards, a reasonable amount of time shall be given for compliance, depending on the degree of the hazard.

(C)Additions, Alterations, or Repairs. Additions, alterations, or repairs to any building, structure, or premises shall conform to that required of a new building without requiring the existing building to comply with all the requirements of this Code. Additions, alterations, or repairs shall not cause an existing building to become unsafe or to adversely affect the performance of the building as determined by the building official. Electrical wiring added to an existing service, feeder, or branch circuit shall not result in an installation that violates the provisions of the Code in force at the time the additions are made.

(D)Moved Buildings. Electrical systems and equipment that are a part of buildings or structures moved into or within the City of Stillwater shall comply with the provisions of this code for new installations.

80.15 Electrical Board. - Stillwater Deleted. Informative Annex H, Section 80.15 of this code is intentionally deleted from Informative Annex H of the National Electrical Code (NEC), 2020 Edition (NFPA 70-2020). Appeals from an order, decision or determination of the building official shall be to the Building Trades Board and governed by Chapter 10, Article II of the Stillwater City Code; provided that the Building Trades Board shall not have any authority to waive the requirements of this code.

80.19 Permits and Approvals, Subsection (A) Application. - Stillwater Amendatory. Informative Annex H, Subsection 80.19(A), is amended to read as follows:

(1) Activity authorized by permit issued under this Code shall be conducted by the permittee or the permittee's agents or employees in compliance with all requirements of this Code and in accordance with all approved plans and specifications. Persons eligible for a permit shall include a person who is a registered electrical contractor; a home owner doing work on the owner's personal residence; and a business, firm, partnership, association or corporation that employs a registered electrical contractor. No permit issued under this Code shall be interpreted to justify a violation of any provision of this Code or any other applicable law or regulation. Any addition or alteration of approved plans or specifications shall be approved in advance by the building official, as evidenced by the issuance of a new or amended permit.

(2) A copy of the permit shall be posted or otherwise readily accessible at each work site or carried by the permit holder as specified by the building official.

80.19 Permits and Approvals, Subsection (C) Issuance of Permits. - Stillwater Amendatory. Informative Annex H, Subsection 80.19(C), is amended to read as follows:

The building official shall be authorized to establish and issue permits, certificates, notices, and approvals, or orders pertaining to electrical safety hazards pursuant to 80.23, except that no permit shall be required to execute any of the classes of electrical work specified in the following:

(1) Installation or replacement of equipment such as lamps and of electric utilization equipment approved for connection to suitable permanently installed receptacles. Replacement of flush or snap switches, fuses, lamp sockets and luminaries or fans, and receptacles, and other minor maintenance and repair work, such as replacing worn cords, and tightening connections on a wiring device.

(2) The process of manufacturing, testing, servicing, or repairing electrical equipment or apparatus.

(3) The extension of an existing individual branch circuit or the installation of additional openings in an existing branch circuit provided that the work is not associated with a building permit.

80.19 Permits and Approvals, Subsection (E) Fees. - Stillwater Amendatory. Informative Annex H, Subsection 80.19(E), is amended to read as follows: Permit fees shall be established by resolution of the city council, no portion of which shall be refundable.

80.19 Permits and Approvals, Subsection (F) Inspections and Approvals, paragraph 3. - Stillwater Amendatory. Informative Annex H, paragraph 80.19(F)(3), is amended to read as follows:

(3) When any portion of an electrical installation within the jurisdiction of the building official is to be hidden from view by the permanent placement of parts of a building, the person firm or corporation installing the equipment shall notify the building official and the equipment shall not be concealed until it has been approved by the building official or until two (2) business days have elapsed from the time of such notification, provided that on large installations, where the concealment of equipment proceeds continuously, the person, firm or corporation installing the

equipment shall give the building official due notice in advance, and inspections shall be made periodically during the progress of the work

80.23 Notice of Violations, Penalties, Subsection (B) Penalties, paragraphs 3, 4 and 5. - Stillwater Added. Informative Annex H, paragraphs 80.23(B)(3), 80.23(B)(4), 80.23(B)(5) are added to Section 89.23 to read as follows:

(3)Any person violating any provision of this article, or any provision of the National Electrical Code (NEC), 2020 Edition (NFPA 70-2020), as amended and revised by the Oklahoma Uniform Building Code Commission (OUBCC) and the City of Stillwater and as subsequently adopted by reference as part of the Stillwater City Code shall, upon conviction, be guilty of a Class A offense.(4)Stop Work Orders. Upon notice from the building official, work on any electrical system that is being performed contrary to the provisions of this code or in a dangerous or unsafe manner shall immediately cease. Such notice shall be in writing to the owner of the property, or the owner's agent, or to the person performing the work. The notice shall state the conditions under which work is authorized to resume. Where an emergency exists, the building official shall not be required to give a written notice prior to stopping the work. Any person, firm or corporation who shall continue any electrical work in or about the structure after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition shall, upon conviction, be guilty of a Class C offense.(5)Correction of Unsafe Conditions. If the building official finds any electrical installation to be in an unsafe or hazardous condition, the official shall notify the person controlling the premises where such electrical conditions exist, to correct the unsafe condition or hazard and place it in a safe condition. If such person fails to do so the building official shall cause electrical service to such premises to be discontinued; such service shall not be reinstated until the official determines that the unsafe condition or hazard has been corrected and that the installation is in a safe condition. The utilities department is authorized by this provision to discontinue or disconnect electrical service where the building inspector has determined that hazardous or unsafe electrical conditions exist.

80.25 Connection to Electrical Supply, Subsection (C) Notification. - Stillwater Amendatory. Informative Annex H, paragraph 80.25(C), is amended to read as follows:

(C)Notification. If, within two (2) business days after the building official is notified of the completion of an installation of electrical equipment, other than a temporary approval installation, the building official has neither authorized connection nor disapproved the installation, the supplier of electricity is authorized to make connections and supply electricity to such installation, at their own risk.

80.27 Inspector's Qualifications. - Stillwater Amendatory. Informative Annex H, Section 80.27, is amended to read as follows:

(A)Certificate. All electrical inspectors shall meet those specifications set forth in the State of Oklahoma, Electrical Licensing Act, as amended, 59 O.S. 2011 Section 1680 et seq., and Oklahoma Inspectors Act, as amended, 59 O.S. 2011, Section 1031 et seq. All electrical inspectors shall be certified by a nationally recognized inspector certification program accepted by the building trades board. The certification program shall specifically qualify the inspector in electrical inspections. No person shall be employed as an electrical inspector unless that person

is the holder of an electrical inspector's certificate of qualification issued by the building trades board.

(B)Experience. All Electrical inspector applicants shall demonstrate the following:(1)Have a demonstrated knowledge of the standard materials and methods used in the installation of electric equipment.(2)Be well versed in the approved methods of construction or safety to persons and property(3)Be well versed in the statutes of the State of Oklahoma relating to electrical work and the National Electrical Code, as approved by the American National Standards Institute (ANSI)(4)Have had at least two (2) years' experience as an electrical inspector or four years' experience as a journeyman electrician as defined by the State of Oklahoma, Electrical Licensing Act. In lieu of such experience, the applicant shall be a graduate in electrical engineering or of a similar curriculum of a college or university considered by the Building Trades Board as having suitable requirements for graduation and shall have had two years' practical electrical experience.

80.29 Liability and Damages. - Stillwater Amendatory. Informative Annex H, Section 80.29, is amended to read as follows: Article 80 shall not be construed to affect the responsibility or liability of any party owning, designing, operating, controlling, or installing any electrical equipment for damages to persons or property caused by any defect, nor shall the City of Stillwater or any of its employees be held as assuming any liability by reason of the inspection, reinspection, or other examination authorized.

80.35 Effective Date. - Stillwater Deleted. Informative Annex H, Section 80.35 of this code is intentionally deleted from Informative Annex H of the National Electrical Code (NEC), 2020 Edition (NFPA 70-2020). This effective date shall be specified by city council.

Article 210 Branch Circuits.

210.3 Rating - Stillwater Amendatory. Section 210.3 is amended to read as follows: Branch circuits recognized by this article shall be rated in accordance with the maximum permitted ampere rating or setting of the overcurrent device. The rating for other than individual branch circuits shall be: 20, 30, 40, and 50 amperes. Where conductors of higher ampacity are used for any reason, the ampere rating or setting of the specified overcurrent device shall determine the circuit rating.

Exception: Multioutlet branch circuits greater than 50 amperes shall be permitted to supply nonlighting outlet loads on industrial premises where maintenance and supervision indicate that qualified persons will service equipment.

Article 230 Services.

230.28 Service Mast as Supports. - Stillwater Amendatory. Section 230.28 is amended to read as follows: Only power service-drop or overhead service conductors shall be permitted to be attached to a service mast. Service masts used for the support of service-drop or overhead service conductors shall be installed in accordance with Subsections 230.28(A) and (B).

(A)Strength. The service mast shall be a minimum of two (2) inch diameter Rigid Metal Conduit (RMC) or Intermediate Metal Conduit (IMC) and may be required to be supported by braces or

guys to withstand safely the strain imposed by the service-drop or overhead service conductors. Hubs intended for use with a conduit that serves as a service mast shall be identified for use with service-entrance equipment.(B)Attachment. Service-drop or overhead service conductors shall not be attached to a service mast between a weatherhead or the end of the conduit and a coupling, where the coupling is located above the last point of securement to the building or other structure or is located above the building or structure.

Article 250 Grounding and Bonding.

250.64 Grounding Electrode Conductor Installation, Subsection (B) Securing and Protecting Against Physical Damage. - Stillwater Amendatory. Subsection 250.64(B) is amended to read as follows:

(B)Securing and Protecting Against Physical Damage. Where exposed, a grounding electrode conductor or its enclosure shall be securely fastened to the surface on which it is carried. Grounding electrode conductors shall be permitted to be installed on or through framing members. A grounding electrode conductor shall be protected if exposed to physical damage. A grounding electrode conductor on the exterior of a building or structure shall be considered to be exposed to physical damage except for temporary installations as covered in the scope of Article 590. Grounding electrode conductors shall be protected from physical damage by rigid metal conduit (RMC), intermediate metal conduit (IMC), rigid polyvinyl chloride conduit (PVC), reinforced thermosetting resin conduit (RTRC), electrical metallic tubing (EMT), or cable armor. Grounding electrode conductors and grounding electrode bonding jumpers shall not be required to comply with 300.5.

Article 310 Conductors for General Wiring.

310.106 Conductors, Subsection (B) Conductor Material. - Stillwater Amendatory. Subsection 310.106(B) is amended to read as follows: Conductor Material. Conductors in this article shall be copper, unless otherwise specified. All reference herein to aluminum or copper-clad aluminum shall be interpreted to mean stranded conductors only.

Exceptions:

1.Service entrance conductors as covered in article 230 may be of AA-8000 series aluminum alloy, copper-clad aluminum or copper.2.Outside branch circuits and feeders as covered in article 225 may be of AA-8000 series aluminum alloy, copper-clad aluminum or copper.3.In buildings or portions of buildings used as multifamily dwellings, AA-8000 series aluminum stranded conductors #2 and larger marked as type RHH, RHW, XHHW, THW, THHW, THWN, THHN, service-entrance Type SE Style U and SE Style R shall be permitted to be used as interior feeders between the service equipment and main branch circuit panelboards serving individual dwelling units. In mixed-use buildings, such feeders shall not be extended into or through the non-residential portion of the building unless the conductors are enclosed in raceways of Armored Cable, Metal-Clad Cable, Intermediate Metal Conduit, Rigid Metal Conduit, Flexible Metal Conduit, Liquidtight Flexible Metal Conduit, Rigid Polyvinyl Chloride Conduit, Liquidtight Flexible Nonmetallic Conduit, Electrical Metallic Tubing or Flexible Metal Tubing as permitted by the specific wiring method.

Article 334 Nonmetallic-Sheathed Cable: Types NM, NMC, and NMS.

334.10 Uses Permitted - Stillwater Amendatory. Section 334.10 is amended to read as follows: Type NM, Type NMC, and Type NMS cables shall be permitted to be used in any residential use buildings or portions of buildings permitted to be of Type III, IV and V construction and their accessory structures except as prohibited in 334.12. In mixed-use buildings residential uses must be separated from non-residential uses by a minimum 1-hour rated fire barrier as described in the International Building Code to permit the use of Type NM, Type NMC, and Type NMS cables in the residential use portion of the building.

(A)Type NM. Type NM cable shall be permitted as follows:(1)For both exposed and concealed work in normally dry locations except as prohibited in 334.10.3.(2)To be installed or finished in air voids in masonry block or tile walls where such walls are not exposed to or subject to moisture or dampness.(B)Type NMC. Type NMC cable shall be permitted:(1)For both exposed and concealed work in dry, moist, damp or corrosive locations except as prohibited in 334.10.3.(2)In outside and inside walls of masonry block or tile.(3)In a shallow chase in masonry, concrete, or adobe protected against nails or screws by a steel plate [at] least 1.59 mm (1/16 in.) thick, and covered with plaster, adobe, or similar finish.(C)Type NMS. Type NMS cable shall be permitted as follows:(1)For both exposed and concealed work in normally dry locations except as prohibited in 334.10.3.(2)To be installed or finished in air voids in masonry block or tile walls where such walls are not exposed to or subject excessive moisture or dampness.

334.12 Uses Not Permitted, Subsection (A) Types NM, NMC, and NMS. - Stillwater Amendatory. Section 334.12 is amended to read as follows: Types NM, NMC and NMS cables shall not be permitted as follows:

(1)In any structure not specifically permitted in 334.10.(2)Embedded in poured cement, concrete, or aggregate.

Article 394 Concealed Knob-and-Tube Wiring.

394.10 Uses Permitted. - Stillwater Amendatory. Section 394.10 is amended to read as follows: Existing concealed knob and tube wiring systems shall be permitted to be maintained.

394.12 Uses Not Permitted. - Stillwater Amendatory. Section 394.12 is amended to read as follows: Concealed knob and tube wiring shall not be permitted for extensions of existing systems or for new installations.

SECTION 15: That Stillwater City Code, Chapter 20, Fire Prevention and Protection, Article III, ICC International Building Code, 2015 Edition, Section 20-49, adoption of the ICC International Fire Code, 2018, Edition be amended to read as follows:

Sec. 20-49. - Adoption of the ICC International Fire Code, 2018 Edition.

A certain document, one copy of which is on file in the Office of the City Clerk of the City of Stillwater, Oklahoma, being marked and designated as the ICC International Fire Code, 2018 Edition (IFC), as published by the International Code Council, Inc. (ICC), including Appendix I and Appendix D, but excluding all other appendices, and as amended and revised by the Oklahoma Uniform Building Code Commission, is adopted by the City of Stillwater, Oklahoma, for the purpose of safeguarding life and property from fire and explosion hazards

by regulating the storage, handling and use of hazardous substances, materials and devices and conditions related to the occupancy of buildings and premises in the City of Stillwater. Each and all of the regulations, provisions, penalties, terms and conditions of the ICC International Fire Code, 2018 Edition, are referred to, adopted and made a part of the Stillwater City Code, as if fully set out in this article, with its amendments, as prescribed in [section 20-50](#) of this article and, as used in this article, may be referred to as the "code."

SECTION 16: That Stillwater City Code, Chapter 20, Fire Prevention and Protection, Article III, ICC International Building Code, 2015 Edition, Section 20-50, Amendments to the ICC International Fire Code, 2018, Edition be amended to read as follows:

Sec. 20-50. - Amendments to the ICC International Fire Code, 2018 Edition.

The following provisions of the International Fire Code, 2018 Edition (IFC), as amended and revised by the Oklahoma Uniform Building Code Commission, are added, deleted or amended to read as follows:

IFC Chapter 1 Scope and Administration

101.1 Title - Stillwater Amendatory. Section 101.1 is amended to read as follows: These provisions shall be known and may be cited as the 'Fire Code of the City of Stillwater' or as the 'Stillwater Fire Code.'

103.1 General - Stillwater Amendatory. Section 103.1 is amended to read as follows: The building safety division of the development services department is created here and the official in charge of permitting, inspection and enforcement of construction, installation or modification governed by this code shall be known as the building official. The fire prevention division of the fire department is also created here and the official in charge of operational permitting, inspection and enforcement pertaining to the conduct of an operation or business governed by this code, including the occupancy or use of a building or structure subsequent to the issuance of a certificate of occupancy, shall be the Fire Chief, the Fire Marshal or their designees. Where the term "fire code official" is used in this code, it shall mean either the building official or the Fire Chief, the Fire Marshal and their designees, as the context relates to their authority and responsibilities specified in this section or other sections of this code.

103.2 Appointment - Stillwater Amendatory. Section 103.2 is amended to read as follows: The chief appointing authority of the jurisdiction shall be the city manager.

103.3 Deputies - Stillwater Amendatory. Section 103.3 is amended to read as follows: The city manager shall appoint all employees within the building safety division and such employees shall have the powers as established by the city manager and/or as delegated by the building official.

105.6.49 Maintenance and Repair of Fire Extinguishing, Fire Alarm and Detection Systems - Stillwater Added. Section 105.6.49 is added to read as follows: An operational permit shall be

required for the maintenance and repair of any fire extinguishing, fire alarm and detection system. Additions and alterations shall require a construction permit.

105.7 Required Construction Permits - Stillwater Amendatory. The building official shall be authorized to issue permits for work under Sections 105.7.1 through 105.7.18.

108 through 108.3 Board of Appeals - Stillwater Deleted. Sections 108 through 108.3 are intentionally deleted from the International Fire Code, 2018 Edition. Appeals from an order, decision or determination of the building official, the Fire Chief, the Fire Marshal or their designees shall be to the Building Trades Board and governed by Chapter 10, Article II of the Stillwater City Code; provided that the Building Trades Board shall have no authority to wave the requirements of this code.

109.4 Violation Penalties - Stillwater Amendatory. Section 109.4 is amended to read as follows: Any person violating any provision of this article, or any provision of the International Fire Code, 2018 Edition, as amended by the City of Stillwater and as subsequently adopted by reference as part of the Stillwater City Code shall, upon conviction, be guilty of a Class C offense.

111 Stop Work Orders - Stillwater Amendatory. Section 111 is amended to read as follows: Upon notice from the building official, work on any building or structure that is being performed contrary to the provisions of this code or in a dangerous or unsafe manner shall immediately cease. Such notice shall be in writing to the owner of the property, or the owner's agent, or to the person performing the work. The notice shall state the conditions under which work is authorized to resume. Where an emergency exists, the building official shall not be required to give a written notice prior to stopping the work. Any person, firm or corporation who shall continue any work in or about the structure after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition shall, upon conviction, be guilty of a Class C offense.

113.2 Schedule of Permit Fees - Stillwater Amendatory. Section 113.2 is amended to read as follows: Permit fees shall be established by resolution of the city council, no portion of which shall be refundable.

113.5 Refunds - Stillwater Deleted. Section 109.6 is intentionally deleted from the International Fire Code, 2018 Edition.

IFC Chapter 3 General Requirements

307 through 307.5 Open Burning, Recreational Fires and Portable Outdoor Fireplaces - Stillwater Deleted. Sections 307 through 307.5 are intentionally deleted from the International Fire Code, 2018 Edition. Open burning, recreational fires and portable outdoor fireplaces shall be governed by Chapter 20, Article VI of the Stillwater City Code.

308.1.4 Open-Flame Cooking Devices - Stillwater Amendatory. Section 308.1.4 is amended to read as follows: Charcoal burners and other open-flame cooking devices shall not be operated on combustible balconies or within ten (10) feet (3048 mm) of combustible construction.

Exceptions:

1. One- and two-family dwellings, provided that open-flame cooking shall not be operated on combustible decks, balconies or wood floors and not less than five (5) feet (1524 mm) from buildings or combustible construction.
2. Where buildings, balconies and decks are protected by an automatic sprinkler system.
3. LP-gas cooking devices having a LP-gas container with a water capacity not greater than 2½ pounds [nominal one (1) pound (0.454 kg) LP-gas capacity.

IFC Chapter 5 Fire Service Features

503.1.1 Buildings and Facilities Stillwater Amendatory. Section 501.1.1 is amended to read as follows: Approved fire apparatus access roads shall be provided for every facility, building or portion of a building hereafter constructed or moved into or within the Stillwater city limits. The fire apparatus access roads shall comply with the requirements of this section and shall extend to within 150 feet (45 720 mm) of the exterior of the facility or building. Fire apparatus access shall be provided on two or more sides of the facility or building where access can be practically achieved. The building official is authorized to require additional fire protection when a second access cannot be provided due to existing barriers (i.e., topography, waterways, existing infrastructure and utilities).

Exceptions:

1. The building official is authorized to increase the dimension of 150 feet (45 720 mm) where any of the following conditions occur:
 - 1.1 The building is equipped throughout with an approved automatic sprinkler system installed in accordance with Section 903.3.1.1, 903.3.1.2 or 903.3.1.3.
 - 1.2 Fire apparatus access roads cannot be installed because of location on property, topography, waterways, nonnegotiable grades or other similar conditions, and an approved alternative means of fire protection is provided.
 - 1.3 There are not more than two Group R-3 or Group U occupancies.
2. Where approved by the building official, fire apparatus access roads shall be permitted to be exempted or modified for solar photovoltaic power generation facilities.

503.2.3 Surface - Stillwater Amendatory. Section 503.2.3 is amended to read as follows: Fire apparatus access roads shall be designed and maintained with an all-weather

surface capable of supporting a 75,000 pound (34 050 kg) fire apparatus and providing all-weather driving capabilities. The design shall be based on the geotechnical investigation of the site.

503.2.4 Turning Radius - Stillwater Amendatory. Section 503.2.4 is amended to read as follows: Fire apparatus access roads shall have an effective turning radius of thirty (30) feet (9.144 m) and a minimum exterior turning radius of forty-eight (48) feet (14.6304 m).

503.2.5 Dead Ends - Stillwater Amendatory. Section 503.2.5 is amended to read as follows: Dead-end fire apparatus access roads more than 150 feet (45.72 m) in length measured from back of curb of the intersecting street shall comply with the requirements of Appendix D.

506.1 Where Required - Stillwater Amendatory. Section 506.1 is amended to read as follows: Where access to or within a structure or an area is restricted because of secured openings or where immediate access is necessary for life-saving or firefighting purposes, the Fire Chief, the Fire Marshal or their designees are authorized to require a key box to be installed in an approved location. The key box shall be of an approved type and shall contain keys to gain necessary access as required by the Fire Chief, the Fire Marshal or their designees All buildings or structures equipped with a fire alarm or fire suppression system shall provide a fire department key box adjacent to the front door on the exterior of the building or structure. The box shall contain keys to allow fire department entry in the event of fire alarm activation.

507.1 Required Water Supply - Stillwater Amendatory. Section 507.1 is amended to read as follows: An approved water supply capable of supplying a minimum required fire flow rate for fire protection of 1,500 Gallons Per Minute (GPM) shall be provided to premises upon which facilities, buildings or portions of buildings are hereafter constructed or moved in or within the City of Stillwater.

Exceptions:

1. Facilities, buildings, structures developments and lands served by a water distribution system owned or operated by or as a rural water district or corporation.
2. For Group R-3 single family occupancies a minimum 1,000 Gallons Per Minute (GPM) fire flow rate shall be permitted.

507.5.1 Where Required - Stillwater Amendatory. Section 507.5.1 is amended to read as follows: Where a portion of the facility or building hereafter constructed or moved into or within the City of Stillwater is more than three hundred (300) feet (91.44 m) from a hydrant, private fire hydrants and mains shall be provided where required to ensure proper coverage.

Exceptions:

1. For Group R-3 and U occupancies, the distance requirement shall be 600 feet (183 m).

2. For buildings equipped throughout with an approved automatic sprinkler system installed in accordance with Section 903.3.1.1 or 903.3.1.2, the distance requirement shall be 600 feet (183 m).
3. Facilities, buildings, structures developments and lands served by a water distribution system owned or operated by or as a rural water district or corporation.

IFC Chapter 9 Fire Protection Systems

903.4.3 Floor Control Valves - Approved supervised indicating control valves shall be provided at the point of connection to the riser on each floor in high-rise buildings. Multistory buildings exceeding two stories in height and over 52,000 sf. shall be provided with a floor control valve, check valve, main drain valve, and flow switch for isolation, control, and annunciation of water flow on each floor level.

907.2.3 Group E - Stillwater Amendatory. Section 907.2.3 is amended to read as follows: A manual fire alarm system that activates the occupant notification signal utilizing an emergency voice/alarm communication system meeting the requirements of Section 907.5.2.2 and installed in accordance with Section 907.6 shall be installed in Group E occupancies.

When automatic sprinkler systems or smoke detectors are installed such systems or detectors shall be connected to the building fire alarm system.

Exceptions:

1. A manual fire alarm system is not required in Group E occupancies with an occupant load of 50 or less.
2. Manual fire alarm boxes are not required in Group E occupancies where all of the following apply:
 - 2.1 Interior corridors are protected by smoke detectors
 - 2.2 Auditoriums, cafeterias, gymnasiums or similar areas are protected by heat detectors or other approved detection devices.
 - 2.3 Shop and laboratories involving dusts or vapors are protected by heat detectors or other approved detection devices.
 - 2.4 Emergency voice/alarm communication systems are provided throughout the building, use and protected space.
3. Manual fire alarm boxes shall not be required in Group E occupancies where all the following apply:
 - 3.1 The building is equipped throughout with an approved automatic sprinkler system installed in accordance with Section 903.3.1.1.

3.2 The emergency voice/alarm communication system will activate on sprinkler water flow.

3.3 Manual activation is provided from a normally occupied location.

IFC Chapter 10 Means of Egress

1008.2 Illumination Required - Stillwater Amendatory. Section 1008.2 is amended to read as follows: The means of egress serving a room or space shall be illuminated at all times that the room or space is occupied. Where an exit is provided, exit signage shall be illuminated at all times with a battery back-up serving the room or space.

Exceptions:

1. Occupancies in Group U.
2. Aisle accessways in Group A.
3. Dwelling units and sleeping units in Groups R-1, R-2 and R-3.
4. Temporary and tent structures that are or remain unenclosed while open for business.

IFC Chapter 11 Construction Requirements for Existing Buildings

1101.1 Scope - Stillwater Amendatory. Section 1101.1 is amended to read as follows: The provisions of this chapter shall apply to existing buildings constructed prior to the adoption of this code.

Exception: Buildings or portions of a building that comply with the International Existing Building Code, 2018 Edition (IEBC), as adopted by the City of Stillwater; or the edition that was adopted at the time a remodel occurred.

IFC Chapter 56 Explosives and Fireworks

5601.1.3 Fireworks - Stillwater Deleted. Section 5601.1.3 is intentionally deleted from the International Fire Code, 2018 Edition. The possession, manufacture, storage, sale, handling and use of fireworks shall be governed by Chapter 20, Article IV of the Stillwater City Code.

Appendix D Fire Apparatus Access Roads

Appendix D - Stillwater Added. Appendix D of the ICC International Fire Code, 2018 Edition is specifically adopted and made a part of this code, as set out in this chapter, as amended by the City of Stillwater.

D101.1 Scope - Stillwater Amendatory. Fire apparatus access shall be installed as approved by the City of Stillwater. Desired changes to approved fire access shall first be approved by the building official. The Fire Chief, Fire Marshal or their designees shall insure fire access and roadways are maintained in a safe working condition as approved by the city.

D103.2 Grade - Stillwater Amendatory. Appendix D, Section D103.2 is amended to read as follows: Fire apparatus access roads shall not exceed ten percent (10%) in grade.

D103.3 Turning Radius - Stillwater Amendatory. Appendix D, Section D103.3 is amended to read as follows: The minimum cul-de-sac turning diameter shall be ninety-six (96) feet (29.2608 m).

D103.6 Signs - Stillwater Amendatory. Appendix D, Section 103.6 is amended to read as follows: Where required by Oklahoma Department of Transportation (ODOT) or the Stillwater Transportation and Stormwater Services Department, fire apparatus access roads shall be marked with permanent NO PARKING-FIRE LANE signs complying with Figure D103.6. Signs shall have a minimum dimension of twelve (12) inches (305 mm) wide by eighteen (18) inches (457 mm) high and have red letters on a white reflective background. Signs shall be posted on one or both sides of the fire apparatus road as required by Section D103.6.1 or D103.6.2. The Fire Marshall shall be the official charged with enforcing the continued compliance and maintenance of this signage.

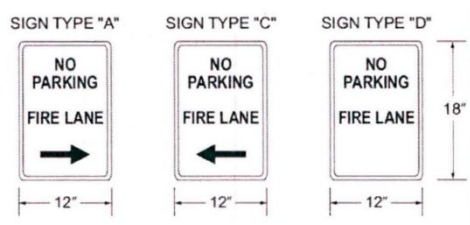


Figure **D103.6 Fire Lane** **Signs**

D104.1 Buildings Exceeding Three Stories or Thirty (30) Feet in Height - Stillwater Amendatory. Appendix D, Section 104.1 is amended to read as follows: Buildings of facilities exceeding thirty (30) feet (9144 mm) or three (3) stories in height shall have at least one means of fire apparatus access for each structure.

SECTION 17: REPEALER. All ordinances or parts of ordinances conflicting or inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 18: SEVERABILITY. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by a Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion of this Ordinance.

PASSED, APPROVED, AND ADOPTED THIS ____ DAY OF _____,
2023.

WILLIAM H. JOYCE, MAYOR

(SEAL)
ATTEST:

TERESA KADAVY, CITY CLERK

APPROVED AS TO FORM AND LEGALITY THIS ____ DAY OF _____,
2023.

KIMBERLY CARNLEY, CITY ATTORNEY

First Reading:
Second Reading:

ORDINANCE NO. 3530

“AN ORDINANCE AMENDING STILLWATER CITY CODE OF ORDINANCES BY AMENDING CHAPTER 16, CRIMES, MISCELLANEOUS OFFENSES AND PROVISIONS, ARTICLE VI, OFFENSES INVOLVING MINORS, DIVISION 2, PREVENTION OF YOUTH ACCESS TO TOBACCO, SECTION 16-152, DEFINITIONS; AND SECTION 16-153, FURNISHING OF TOBACCO PRODUCTS TO MINORS; AND SECTION 16-154, PURCHASE, RECEIPT OR POSSESSION OF TOBACCO PRODUCTS BY MINORS; AND 16-155, DISTRIBUTION OF TOBACCO PRODUCT SAMPLES TO MINORS; AND SECTION 16-156, SALE OF TOBACCO PRODUCTS EXCEPT IN ORIGINAL, SEALED PACKAGING; REPEALING ALL ORDINANCES TO THE CONTRARY; AND PROVIDING FOR SEVERABILITY”

(AMENDMENTS HIGHLIGHTED BY STRIKETHROUGH AND UNDERLINING)

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF STILLWATER, OKLAHOMA:

SECTION 1: The Stillwater City Code, Chapter 16, Crimes, Miscellaneous Offenses and Provisions, Article VI, Offenses Involving Minors, Division 2, Prevention of Youth Access to Tobacco, Section 16-152, Definitions, to be amended as follows:

Sec. 16-152. Definitions.

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Nicotine product means any product that contains nicotine extracted or isolated from plants, vegetables, fruit, herbs, weeds, genetically modified or organic matter, or that is synthetic in origin and is intended for human consumption; provided, however, this term shall not include products approved by the United States Food and Drug Administration for smoking cessation.

Person means any individual, firm, fiduciary, partnership, corporation, trust, or association, however formed.

Proof of age means a driver license, license for identification only, or other generally accepted means of identification that describes the individual as ~~21~~¹⁸ years of age or older and contains a photograph or other likeness of the individual and appears on its face to be valid.

Sample means a tobacco product, *nicotine product or vapor product* distributed to members of the public at no cost for the purpose of promoting the product.

Sampling means the distribution of samples to members of the public in a public place.

Tobacco product means any product that contains tobacco and is intended for human consumption.

Vapor product means noncombustible products, that may or may not contain nicotine, that employ a mechanical heating element, battery, electronic circuit, or other mechanism, regardless of shape or size, that can be used to produce a vapor in a solution or other form. Vapor products shall include any vapor cartridge or other container with or without nicotine or other form that is intended to be used with an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and any vapor cartridge or other container of a solution, that may or may not contain nicotine, that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo or electronic device. Vapor products do not include any products regulated by the United States Food and Drug Administration Chapter V of the Food, Drug, and Cosmetic Act.

SECTION 2: The Stillwater City Code, Chapter 16, Crimes, Miscellaneous Offenses and Provisions, Article VI, Offenses Involving Minors, Division 2, Prevention of Youth Access to Tobacco, Section 16-153, Furnishing of tobacco products to minors, to be amended as follows:

Sec. 16-153. Furnishing of tobacco products to minors.

- (a) Prohibited. It is unlawful for any person to sell, give or furnish in any manner any tobacco product, nicotine product or vapor product to another person who is under 21+8 years of age, or to purchase in any manner a tobacco product, nicotine product or vapor product on behalf of any such person. It shall not be unlawful for any employee under 18 years of age to handle tobacco products, nicotine products or vapor products when required in the performance of the employee's duties.
- (b) Proof of age. A person engaged in the sale or distribution of tobacco products, nicotine products or vapor products shall demand proof of age from a prospective purchaser or recipient if an ordinary person would conclude on the basis of appearance that the prospective purchaser [or recipient] may be under 21+8 years of age. If an individual engaged in the sale or distribution of tobacco products, nicotine products or vapor products has demanded proof of age from a prospective purchaser or recipient who is not under 21+8 years of age, the failure to subsequently require proof of age shall not constitute a violation of this section.
- (c) (1) When a person violates subsection (a) or (b) of this section, the municipal court shall impose a fine of:
 - a. Not more than \$100.00 for the first offense;
 - b. Not more than \$200.00 for the second offense within a two-year period following the first offense.
 - c. Not more than \$300.00 for a third offense within a two-year period following the first offense.
 - d. Not more than \$300.00 for a fourth or subsequent offense within a two-year period following the first offense.

(2) Proof that the defendant demanded, was shown, and reasonably relied upon proof of lawful age shall be a defense to any action brought pursuant to this section. A person cited for violating this section shall be deemed to have reasonably relied upon proof of age, and such person shall not be found guilty of such violation if such person proves that:

- a. The individual who purchased or received the tobacco product, nicotine product or vapor product presented a driver license or other government-issued photo identification purporting to establish that such individual was 21+8 years of age or older; and
- b. The person cited for the violation confirmed the validity of the driver license or other government-issued photo identification presented by such individual by performing a transaction scan by means of a transaction scan device.

Provided, that this defense shall not relieve from liability any person cited for a violation of this section if such person failed to exercise reasonable diligence to determine whether the physical description and picture appearing on the driver license or other government-issued photo identification was that of the individual who presented it. The availability of the defense described in this subsection does not affect the availability of any other defense under any other provision of law.

- (d) If the sale is made by an employee of the owner of a store at which tobacco products, nicotine products or vapor products are sold at retail, the employee shall be guilty of the violation and shall be subject to the fine. Each violation by any employee of an owner of a store licensed to sell tobacco products or nicotine products or permitted to sell vapor products shall be deemed a violation against the owner for purposes of a license suspension pursuant to subsection (c) of this section. Each violation by an employee of a store predominantly engaged in the sale of vapor products in which the sale of other products is merely incidental shall be deemed a violation against the owner for purposes of a sales tax permit suspension pursuant to the provisions of subsection (c) of this section. An owner of a store licensed to sell tobacco products or nicotine products or permitted to sell vapor products shall not be deemed in violation of the provisions of the Prevention of Youth Access to Tobacco Act for any acts constituting a violation by any person, when the violation occurs prior to actual employment of the person by the store owner or the violation occurs at a location other than the owner's retail store. For purposes of determining the liability of a person controlling franchises or business operations in multiple locations, for any violations of subsection (a) or (b) of this section, each individual franchise or business location shall be deemed a separate entity.

SECTION 3: The Stillwater City Code, Chapter 16, Crimes, Miscellaneous Offenses and Provisions, Article VI, Offenses Involving Minors, Division 2, Prevention of Youth Access to Tobacco, Section 16-154, Purchase, receipt or possession of tobacco products by minors, to be amended as follows:

Sec. 16-154. Purchase, receipt or possession of tobacco products by minors.

- (a) *Prohibited; falsifying proof of age.* It is unlawful for persons under 2148 years of age to purchase, receive, or have in their possession a tobacco product, nicotine product or vapor product, or to present or offer to any person any purported proof of age which is false or fraudulent, for the purpose of purchasing or receiving any tobacco product, nicotine product or vapor product. It shall not be unlawful for an employee under 2148 years of age to handle tobacco products when required in the performance of the employee's duties.
- (b) *Violation; fine.* When a person violates subsection (a) of this section, the violation shall complete an education or tobacco use cessation program approved by the court. If the violator fails to complete the tobacco use cessation program ordered by the court, a fine may be imposed that shall not exceed \$50.00 for a first offense or \$100.00 for subsequent offenses. The violator may also be required to complete a community service program or other appropriate programs or services as ordered by the court. The court shall have jurisdiction over the violator for 12 months following sentencing to ensure all programs and orders of the court are followed. ~~municipal court shall impose a fine:~~
 - ~~(1) Not to exceed \$100.00 for a first offense; and~~
 - ~~(2) Not to exceed \$200.00 for a second or subsequent offense within a one year period following the first offense.~~

SECTION 4: The Stillwater City Code, Chapter 16, Crimes, Miscellaneous Offenses and Provisions, Article VI, Offenses Involving Minors, Division 2, Prevention of Youth Access to Tobacco, Section 16-155, Distribution of tobacco product samples to minors, to be amended as follows:

Sec. 16-155. Distribution of tobacco product samples to minors.

- (a) *Prohibited.* It shall be unlawful for any person to distribute tobacco products, nicotine products, vapor products or product samples to any person under 2148 years of age.
- (b) *Restricted from certain areas used primarily by minors.* Notwithstanding subsection (a) of this section, no person shall distribute tobacco products, nicotine products, vapor products or product samples in or on any public street, sidewalk, or park that is within 300 feet of any playground, school, or other facility when the facility is being used primarily by persons under 2148 years of age.
- (c) *Penalties.* When a person violates any provision of subsection (a) or (b) of this section, the Alcoholic Beverage Laws Enforcement (ABLE) Commission ~~municipal court~~ shall impose an administrative fine:
 - (1) Not more than \$100.00 for the first offense;
 - (2) Not more than \$200.00 for the second offense; and
 - (3) Not more than \$300.00 for a third or subsequent offense.

SECTION 5: The Stillwater City Code, Chapter 16, Crimes, Miscellaneous Offenses and Provisions, Article VI, Offenses Involving Minors, Division 2, Prevention of Youth Access to Tobacco, Section 16-156, Sale of tobacco products except in original, sealed packaging, to be amended as follows:

Sec. 16-156. Sale of tobacco products except in original, sealed packaging.

- (a) *Prohibited.* It is unlawful for any person to sell cigarettes except in the original, sealed package in which they were placed by the manufacturer.
- (b) *Penalty.* When a person violates subsection (a) of this section, the Alcoholic Beverage Laws Enforcement (ABLE) Commission ~~municipal court~~ shall impose an administrative fine of not more than \$200.00 for each offense.

SECTION 6: REPEALER. All ordinances or parts of ordinances conflicting or inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 7: SEVERABILITY. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by a Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion of this Ordinance.

PASSED, APPROVED, AND ADOPTED THIS ____ DAY OF _____, 2023.

WILLIAM H. JOYCE, MAYOR

(SEAL)
ATTEST:

TERESA KADAVY, CITY CLERK

APPROVED AS TO FORM AND LEGALITY THIS ____ DAY OF _____, 2023.

KIMBERLY CARNLEY, CITY ATTORNEY

First Reading: 12/18/2023
Second Reading:

REPORT TO: CITY COUNCIL

MEETING DATE: DECEMBER 18, 2023



Agenda Item:

12.a. CC-23-173

Previous/Related Action:

Background/Issue:

The Stillwater Medical Center Authority board consists of seven members, one of whom is the Mayor by virtue of the office; two names are submitted by the hospital medical staff from which the City Council will make its choice; five members shall be citizens and residents of the City of Stillwater, and two shall be citizens and reside within a 15-mile radius of the primary Stillwater Medical Center facility. The governing board, as guardian of the hospital's assets and resources, establishes the overall purpose and direction for the organization and oversees its operation to help ensure achievement of that purpose. Key governance responsibilities can be grouped into five broad areas: mission development and long-range planning, ensuring high-quality care, oversight of medical staff credentialing, financial oversight, board education and development, including self-evaluation. These five areas, together with selection and evaluation of the hospital CEO, comprise the board's major responsibilities. The term length is three years.

Current Members	Term Expiration	Term
Joe Haney	1/2024	3 rd
Gary Clark	1/2024	1 st
Beth Buchanan	1/2024	3 rd
Dr. Marc Green	1/2025	1 st
Lowell Barto	1/2025	5 th
Dan Duncan	1/2026	5 th
Mayor Will Joyce	2026	2 nd

Three terms will expire in January 2024. Two of those members, Joe Haney and Beth Buchanan, do not wish to be considered for reappointment, as they have served three terms. Gary Clark would like to be reappointed.

SMC Medical Staff is also recommending the appointment of Dr. Mark Paden as the medical staff representative to the board.

	Applications for the two vacancies are on file from Bryan McNeil, Cheryl Wilkinson, and Denise Weaver.
Proposal/Solution:	Make appointments for the two vacancies from applications received, reappoint Gary Clark to another three-year term, and appoint Dr. Mark Paden as the medical staff representative.
Financial Source/Impact:	None
Related Strategic Priority:	#6 ENGAGED & INVESTED RESIDENTS
Recommended Action/Motion:	Mayor Joyce may make appointments for the two vacancies from applications received, reappoint Gary Clark to a three-year term and appoint Dr. Mark Paden as the medical staff representative.
Prepared By:	Mayor Joyce
Reviewed By:	Patti Osmus
Submitted By:	Kimberly Meek, City Manager

Attachments

1. CC-23-173 Attachment SMC Appts.

Rec'd 05.18.23

stillwater.org/page/home/government/advisory-boards-committees/online-application-for-citizen-boards-committees

Online Application for Service on City of Stillwater Citizen Boards & Committees

View: [Comprehensive List of Advisory Boards & Committees](#).

Your completed online application will be sent via email. To confirm receipt of your application or to ask a question, contact the assistant to the city manager at 405.742.8209 or Patti.Osmus@stillwater.org.

Appointments to citizen boards & committees are governed by [Article III, Sec. 2-114 Code of Ordinances](#). Applications are kept on file for three years.

Name:

Bryan McNeil

Address:

324 E Copper Canyon Ave, Stillwater, OK 74075

Phone:

405-742-2669

E-mail:

bryanmcneil@outlook.com

Date:

5/18/23

Name of board/committee:

Stillwater Medical Authority

Why are you interested in serving on this board/committee?:

Over the 35 years that I've been in Stillwater, I've had to use Stillwater Medical Center in some form or fashion. I've been a parent that has had to take sick kids to urgent care or to the ER. I've been a patient that needed a gallbladder taken out. My primary care physician is a Stillwater Medical Center physician. I'm so thankful that we have a system like Stillwater Medical Center right here in my back yard. I want to help be a part of new ideas, expanding on existing ideas, and doing the work to deliver the best possible care and health outcomes to the citizens of Stillwater, Blackwell, Perry, and surrounding communities. I feel like being my age at the stage of life that I'm in, I certainly see things through a lens that perhaps not everyone on the board does. I'm a parent, a citizen, but most importantly for this role, I'm a patient first. I think coming up with fresh ideas and supporting the executive team would be a natural fit for me.

Qualifications for serving on this board/committee?:

I've very well versed in government, city, and hospital finances. I've helped put together some favorable financing for city entities in the past in other communities in my job's footprint. I can understand the lending side of growth, but I've been on several and currently on one non-profit board where fundraising and budgeting is key. I'm also really good at getting people off the fence and on board with ideas. Personally, like I said, I am a patient--I'm a patient that is thankful this hospital exists, I'm also committed to helping in any way and capacity that I can, to move moving

this Medical Center forward on its current path.

From: noreply@civicplus.com
Sent: Monday, November 27, 2023 1:01 PM
To: Patti Osmus; Teresa Kadavy
Subject: Online Form Submittal: Application for Service on City of Stillwater Citizen Boards & Committees

This email originated from an **External Source**. Please use proper judgement and **Caution** when opening attachments, clicking links, or responding to this email.

Application for Service on City of Stillwater Citizen Boards & Committees

Appointments to citizen boards & committees are governed by [Article III, Sec. 2-114 Code of Ordinances](#). Applications are kept on file for three years.

First Name	Cheryl
Last Name	Wilkinson
Address	1808 S. Mansfield Dr.
City	Stillwater
State	Oklahoma
Zip Code	74074
Phone Number	405-338-8501
Email Address	jcwilki139@gmail.com
Name of Board / Committee:	Stillwater Medical Center Authority Board
Why are you interested in serving on this board / committee?	I believe having a healthcare system that provides quality care is critical to our community. Stillwater Medical has focused on the services it provides being top notch and in meeting the needs of the citizens of Stillwater as well as those of the region. It is progressive and forward-looking.

I would like to be a part of ensuring that the level of quality and service to patients continues. I believe my nursing background would bring a perspective that could contribute to the working of the medical center board.

I was employed by Stillwater Medical for many years in several positions and throughout that time I was committed to the mission of the organization. I would be honored to be allowed to continue to support and contribute to the continued success of this healthcare system.

Please list your
qualifications for serving
on this board / committee:

- Nurse for 45 years, worked in a clinical setting, in direct patient care for 16 of those years
- Over 28 years at Stillwater Medical I served in several roles. They included responsibility for infection control/employee health, and oversight of accreditation, regulatory compliance, performance improvement and risk management. The 3 years before I retired, I was VP of Support Services and QAPI (Quality Assessment/Performance Improvement) for Lab, Imaging, Pharmacy, Nutrition, Outpatient Rehab, Medical Staff Services, and Performance Improvement.
- As a part of SMC's administration I had the privilege of attending monthly board meetings and the annual board retreat as well as interacting with board level committees, Performance Improvement and Board Oversight.
- Serving on the medical center's administrative council exposed me to the many critical and necessary functions and decisions required involved in running an organization of this type
- I am a highly ethical person and have good interpersonal skills. Throughout my time at the medical center I maintained excellent relationships with supervisors, co-workers, medical staff and direct reports. I am an avid listener and will ask questions that need to be answered.
- I am committed to the success of Stillwater Medical.

Today's Date:

11/27/2023

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From: noreply@civicplus.com
Sent: Friday, November 24, 2023 10:24 PM
To: Patti Osmus; Teresa Kadavy
Subject: Online Form Submittal: Application for Service on City of Stillwater Citizen Boards & Committees

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Application for Service on City of Stillwater Citizen Boards & Committees

Appointments to citizen boards & committees are governed by [Article III, Sec. 2-114 Code of Ordinances](#). Applications are kept on file for three years.

First Name	Denise
Last Name	Weaver
Address	3902 Woodland Trails Avenue
City	Stillwater
State	OK
Zip Code	74074
Phone Number	14057427378
Email Address	denise.weaver@okstate.edu
Name of Board / Committee:	Denise Weaver
Why are you interested in serving on this board / committee?	I believe it is important the City have strong educational and medical systems, faith-based communities, and a network of nonprofit services to support friends and families. As such, I have looked for opportunities to serve the community while balancing family obligations and professional responsibilities at

OSU. Service on the Stillwater Medical Center Authority would provide a new and interesting service opportunity.

Please list your qualifications for serving on this board / committee:

At OSU, I have worked with leadership team members, faculty, staff and students on policy development, facilitated numerous administrative search processes, served on Board-appointed policy review committees, coordinated fiscal operations of the Provost's office and development of the Division's annual budget, and managed the day-to-day operations of the Provost's office.

In addition, I have spent many years serving the community through work with nonprofit organizations, specifically the United Way Board of Directors, the YMCA Board of Directors and the Childcare Committee, and the Saville Center Board. On two separate occasions, I also served on City of Stillwater committees charged with review of the Charter and recommending changes that were adopted after two separate city-wide elections. Finally, I have served my church family for more than 25 years by teaching Sunday school each week to sweet three-year olds.

I believe the combination of professional and personal experiences described above have prepared me for active service on the Stillwater Medical Center Authority Board, and I would be honored to serve the community in this capacity if chosen.

Today's Date:

11/24/2023

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From: noreply@civicplus.com
Sent: Wednesday, November 29, 2023 2:09 PM
To: Patti Osmus; Teresa Kadavy
Subject: Online Form Submittal: Application for Service on City of Stillwater Citizen Boards & Committees

This email originated from an **External Source**. Please use proper judgement and **Caution** when opening attachments, clicking links, or responding to this email.

Application for Service on City of Stillwater Citizen Boards & Committees

Appointments to citizen boards & committees are governed by [Article III, Sec. 2-114 Code of Ordinances](#). Applications are kept on file for three years.

First Name	Gary
Last Name	Clark
Address	320 Eyler Ln
City	Stillwater
State	OK
Zip Code	74074
Phone Number	405-612-1978
Email Address	gccjwc@gmail.com
Name of Board / Committee:	Stillwater Medical Center Authority
Why are you interested in serving on this board / committee?	I have served one term on the Authority. I feel like I have made positive contributions to the board and have gained experience that would make me more useful in a second term.
Please list your qualifications for serving on this board / committee:	I am a lawyer with almost 50 years of experience. I have served on a number of non-profit boards, including, among others, the Stillwater Medical Center Authority, the Stillwater

Chamber of Commerce, Oklahoma Bar Association Board of
Governors, and the OSU Board of Regents.

Today's Date: 11/29/2023

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