

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Here is a detailed timeline and cast of characters based on the provided sources

Fiscal Year 2017 (July 1, 2016 – June 30, 2017)

October 5, 2016: The City Administration Organization Chart is current as of this date, detailing the city's council-manager system of government, with an elected city council responsible for policy, ordinances, and budget approval, and a Mayor serving as ceremonial head. Key positions include City Attorney, Municipal Judge, City Manager, and Library Director.

April 1, 2017: Stillwater's total sales tax rate changes to 8.813 percent. Of this, 3.5 percent goes to the Stillwater Utilities Authority, 2 percent to the General Fund, and 0.5 percent to the Transportation Improvement Fund. Payne County receives 0.813 percent, and the State of Oklahoma receives 4.5 percent.

April 9, 2017: A legal notice regarding the Budget Hearing for Fiscal Year 2018 is published in the Stillwater NewsPress.

May 2017: The Stillwater Medical Center Authority acquires the remaining 50% equity in Bristol Hospice and Homecare – Stillwater, LLC (BHHC) for approximately \$450,000 in cash. BHHC's operations are subsequently treated as a department of the Authority.

June 1, 2017: Simon Fangman (Accounting Intern) emails Tom Bradley regarding 2018 Budget Expenditures Confirmation. Fangman asks Bradley to confirm data from OneSolution and notes a requested correction for Fire 52042 (\$300 Food) and Rural 52044 (\$5000 Protective Clothing revenues).

June 2, 2017: Tom Bradley (CMO) replies to Simon Fangman, Melissa Reames, Jory Stanley, and Robert Black regarding 2018 Budget Expenditures Confirmation. Bradley confirms the requested corrections.

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

June 7, 2017: Mark White (Operations Manager) emails Simon Fangman and Melissa Reames regarding 2018 Budget Expenditures Confirmation, requesting confirmation on a change that reduced 1014810-52031 Office Supplies from \$15,000 to \$1,500. He notes a \$92,722 reduction in Capital Lease Payments. Simon Fangman responds, again requesting confirmation by June 7.

June 8, 2017: A Budget Amendment Request is dated for the Library Department, requested by Melissa Reames. This request carries forward a three-year grant fund from FY16 for library expenses, increasing the budget by \$57,700 for account 1015510-53045. The City Manager approves it on June 19, 2017, and Leah Berry processes it on June 21, 2017.

July 14, 2017: A Budget Amendment Request is dated for the Library Department, requested by Lynda Reynolds, to offset material holdings with OCLC. This increases the budget by \$9,020 for software (101-5510-54033) and grant revenue (101-5510-43200). Approved by the City Manager on August 7, 2017, and Leah Berry processes it on August 10, 2017.

July 17, 2017: A Budget Amendment Request is dated for the CMO department, requested by Melissa Reames, to correct budget accounts entered below submitted by departments during the FY18 budget process. It adjusts Advertising-legal notices (1011060) by +\$10,800 and Food (1016510) by +\$2,700. It also decreases Office Supplies (1014810) by \$13,500. Approved by the City Manager on July 17, 2017, and Leah Berry processes it on July 19, 2017.

August 3, 2018: SMC Equipment enters into two promissory notes with MMOK Sub VII totaling \$16,000,000 to finance equipment acquisition for lease to Stillwater Medical Center Authority. Concurrently, the Authority loans \$10,758,400 to Stillwater NMTC, LLC. Both notes mature on

August 3, 2030. (Note: While dated in 2018, this action relates to the 2017 fiscal period for the budget documents.)

August 15, 2017: A Budget Amendment Request is dated for the CMO department, requested by Melissa Reames, related to carryforward budgeted revenues and expenditures for ongoing grant funded projects at the airport, sidewalk development agreements, and community development

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

block grants. This includes specific amounts for Airport-Grants (\$136,000), Development Services-Grants (\$14,000), and CDBG Grants Fund (\$159,623). Approved by the City Manager on August 21, 2017, and Leah Berry processes it on August 23, 2017.

August 24, 2017: A Budget Amendment Request is dated for the General Fund, requested by Christy Cluck, to add Year 2 revenue projections for the Small Community Air Service Development Program grant, increasing the budget by \$100,000 for Airport Revenue Guarantee (1010000-43100) and \$14,921 for Airport Marketing Grant (1010000-43100). Approved by Melissa Reames on August 24, 2017. A separate request on the same date for the Airport department increases the Airport Strategic Plan Grant (8107010-43100) by \$36,000. Approved by Melissa Reames on August 24, 2017.

September 11, 2017: A Budget Amendment Request is dated for CMO, requested by Melissa Reames, related to carryforward budgeted expenditure from FY17 for an airport project (Air Parallel Taxiway/Federal Grant Rev 8207020), increasing the budget by \$4,227,500. Approved by the City Manager on September 11, 2017, and Megan Johnson processes it on September 12, 2017.

A Budget Amendment Request is dated for CMO, requested by Melissa Reames, related to carryforward budgeted expenditures from FY17 for an airport project (Runway 4-22 Rehab/Other Contracts 8207022), increasing the budget by \$16,300. Approved by the City Manager on September 11, 2017, and Megan Johnson processes it on September 12, 2017.

A Budget Amendment Request is dated for Transportation & Stormwater Services, requested by Monty Karns, for additional funds to extend Wings of Hope sidewalk to Kameoka Trail (210-4035-54032 and 260-4035-54032), with \$80,000 from the Storm Water Fund and Half Cent Tax Fund. Approved by the City Council on July 17, 2017. Approved by the City Manager on September 18, 2017, and Megan Johnson processes it on September 21, 2017.

A Budget Amendment Request is dated for Transportation & Stormwater Services, requested by Monty Karns, to coordinate utility relocation to clear new construction, increasing PW

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Construction/Professional Services (260-4035-54020) by \$9,000. Approved by the City Manager on September 11, 2017, and Megan Johnson processes it on September 12, 2017.

September 18, 2017: A Budget Amendment Request is dated for the Library Department, requested by Lynda Reynolds, for revenue from a Health Literacy grant to build a StoryWalk in Couch Park, increasing State Grant Revenue (101-5510-43200) by \$3,500. Approved by the City Manager on September 18, 2017, and Megan Johnson processes it on September 25, 2017. A corresponding expenditure request increases Grants (101-5510-53045) by \$3,500.

October 4, 2017: A Budget Amendment Request is dated for Transportation & Stormwater, requested by Monty Karns, to fund Amendment #3 to Task Order #13 for Perkins Road Improvements Design, increasing PW Construction/Prof Services (260-4035-54020) by \$17,500. Approved by the City Manager on October 8, 2017, and Diana Aldridge processes it on November 9, 2017. This entry is later noted as an "Incorrect Amendment Processed - DC 1/4/17" and a "REVERSAL" of BU000809 (from "2018-Estimate-Needs-Stillwater-FY18-A2.pdf").

October 5, 2017: A Budget Amendment Request is dated for CMO, requested by Melissa Reames. It addresses a cash balance from the Stillwater Economic Development Authority (SEDA) from FY17, carrying forward \$30,308 for Economic Development Law, \$85,734.10 for professional services, and \$75,000 for the Center for Economic Development. An additional \$100 is needed for postage for a TIF advisory committee, increasing Postage (8501810-52037) by \$100. Approved by the City Manager on October 2, 2017, and Megan Johnson processes it on October 10, 2017.

October 16, 2017: A Budget Amendment Request is dated for the Library Department, requested by Lynda Reynolds, for grant expenditures for the "Killers of the Flower Moon" community-wide reading event (101-5510-53045). This increases the budget by \$8,500 and \$12,000 for different project numbers (18LB03101, 18LB04101). Approved by the City Manager on October 17, 2017, and Megan Johnson processes it on October 18, 2017. Corresponding revenue is received from Oklahoma Humanities and Osage Foundation for the same event.

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Fiscal Year 2018 (July 1, 2017 – June 30, 2018)

November 8, 2017: A Budget Amendment Request is dated for Water Resources, requested by Candy Staring, to replace funds for the Washington-Liberty Tank refurbishment project. This amendment decreases the current budget for 17WT01-916 by \$150,000. Approved by the City Manager on November 10, 2017, and Megan Johnson processes it on November 20, 2017.

November 13, 2017: A Budget Amendment Request is dated for Water Resources, requested by David Barth, for funds to replace the automatic transfer switch at the wastewater treatment plant (WWTP). This increases the budget for Digesters & Misc. Improvements at WWTP (913-9370-54009) by \$130,952. Approved by the City Manager on December 7, 2017.

A Budget Amendment Request is dated for Transportation & Stormwater, requested by Monty Karns, for the Perkins Road Improvement project, seeking an additional \$21,000 for design and right-of-way/easement documents. This increases the budget for PW Construction/Prof Services (260-4035-54020) by \$21,000. Approved by the City Manager on November 13, 2017, and Megan Johnson processes it on November 14, 2017.

November 30, 2017: A Budget Amendment Request is dated for Water Resources, requested by Peter Armans, concerning Professional Services for Hospital Area Waterline (10WT34-916). This increases the budget by \$110,624. Approved by the City Manager on January 4, 2018, and Megan Johnson processes it on January 11, 2018.

December 4, 2017: A Budget Amendment Request is dated for CMO, requested by Melissa Reames, concerning Business Improvement District #1. The budget is increased by \$420 for BID - Spec Events/Park N Ride (8511518). Approved by the City Manager on December 4, 2017, and Megan Johnson processes it on December 5, 2017.

December 12, 2018: The Independent Auditor's Report on internal control and compliance for the City of Stillwater, Oklahoma, for the year ended June 30, 2018, is issued by Berberich Trahan & Co., P.A. It finds no material weaknesses or significant deficiencies in internal control, and no instances of noncompliance.

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

December 13, 2017: A Budget Amendment Request is dated for the City Manager department, requested by Melissa Reames, for Development Services contracts for development engineering review services. The budget is increased by \$100,000 for Professional Services (1013030) using Use Tax revenue (1010000). Approved by the City Manager on December 18, 2017, and Megan Johnson processes it on December 21, 2017.

December 18, 2017: A Budget Amendment Request is dated for the City Manager department, requested by Melissa Reames, concerning a transfer of funds for a bypass taxiway project. This increases the budget by \$16,200 for Runway repair (8107040) and Transfer In (8100000) from Fund 820 to Fund 810. Approved by the City Manager on December 18, 2017, and Megan Johnson processes it on December 20, 2017.

January 2, 2018: A Budget Amendment Request is dated for the City Manager department, requested by Melissa Reames, for the lease of portable buildings for commercial air departure terminal at Stillwater Regional Airport. It proposes a budget increase of \$138,689 for Airport Admin - Bldgs/Structures (8107010) using Use Tax (1010000) and Transfer Out-Gen1 Fund (1010000). Approved by the City Manager on January 4, 2018, and Megan Johnson processes it on January 9, 2018.

January 8, 2018: A Budget Amendment Request is dated for the Library Department, requested by Lynda Reynolds, for grant expenditures from the National Endowment for the Humanities for preservation supplies for Special Collections. This increases Grant Expenditures (1015510-53045) by \$5,547. Approved by the City Manager on January 8, 2018, and Megan Johnson processes it on January 9, 2018. Corresponding revenue for this grant (1015510-43000) is also processed.

January 10, 2018: A Budget Amendment Request is dated for Water Resources, requested by David Barth, for a utility relocation study for Perkins Road from McElroy to Lakeview. This increases the budget for Perkins Rd - Utility Relocation - McElroy to Lakeview (916-9216-54009) by \$44,900. Approved by the City Manager on January 12, 2018, and Megan Johnson processes it on January 18, 2018.

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

A Budget Amendment Request is dated for the Library Department, requested by Lynda Reynolds, regarding Revised Stillwater Public Library Trust Board approved changes to minor supplies (640-5510-52046), increasing the budget by \$186. Approved by the City Manager on January 10, 2018, and Megan Johnson processes it on January 11, 2018.

January 17, 2018: **A Budget Amendment Request** is dated for Water Resources, requested by Peter Armans, for Wastewater Fund (15SG05-913) expenditures, increasing the budget by \$570,000 for WWTP: Sldg./Const. Approved by the City Manager on January 26, 2018, and Megan Johnson processes it on January 9, 2018.

January 22, 2018: **A Budget Amendment Request** is dated for Water Resources, requested by David Barth, for the final design of a new fixed cover for Digester A at WWTP. This increases the budget for Digesters and Misc. Improvements at WWTP (913-9370-54009) by \$401,697. Approved by the City Manager on February 2, 2018, and Megan Johnson processes it on February 2, 2018.

January 25, 2018: **A Budget Amendment Request** is dated for Water Resources, requested by David Barth, to adjust the budget for utility relocation for Perkins Road (Proj. 17WL03) impacting both water and sewer lines. The budget for Perkins Rd - Utility Relocation - McElroy to Lakeview (913-9365-54009) is increased by \$22,450. A corresponding amendment (BU000917) decreases the budget for 916-9216-54009 by \$22,450, returning funds to the Water Capital Fund. Approved by the City Manager on February 2, 2018, and Megan Johnson processes it on February 2, 2018.

February 20, 2018: **A Budget Amendment Request** is dated for Water Resources, requested by Candy Staring, concerning Project 12WG04 to connect dead-end water lines. This increases the budget for Water Line Looping (12W304-916-54009) by \$929,860, transferring funds from the Water Capital Fund. Approved by the City Manager on February 22, 2018, and Megan Johnson processes it on February 27, 2018.

February 23, 2018: **A Budget Amendment Request** is dated for Water Resources, requested by Lou Ann Fisher, for pump railing, plumbing repairs, and piping modification at the Airport &

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Husband Lift Station. This increases the budget for 913-9370-54009 by \$20,000. Approved by the City Manager on February 27, 2018, and Diana Aldridge processes it on February 28, 2018.

March 5, 2018: The Stillwater City Council holds a meeting where two recommendations for action related to Electric Utility are presented:

- Agenda Item No. 2a (Report No. SUA-18-08): Bid recommendation for Industrial – Ferguson Transmission Line Construction. The Trustees are recommended to award the bid to Sturgeon Electric for \$2,296,340.87, and authorize expenditures up to \$2,525,975 (including 10% contingency) from the Electric Rate Stabilization Fund (RSF). Prepared by Loren Smith, reviewed by Dan Blankenship, submitted by Norman McNickle.
- Agenda Item No. 2b (Report No. SUA-18-09): Request for additional expenditure authorization for the Stillwater Energy Center mechanical installation contract and expenditures from the electric rate stabilization fund to close out the power generation station project. This involves additional funding of \$5,068,089 (\$29,500 increase) and authorization for expenditures up to \$600,000 to close out the PGS project from the RSF. Prepared by Dan Blankenship, reviewed by Melissa Reames, submitted by Norman McNickle.
- Agenda Item No. 3a (Report No. SUA-18-10): Request to approve a substation transformer replacement project and associated professional services. This project is proposed in three phases (Boomer Lake, Central, and Hospital substations) with a total estimated cost of \$7,700,479. The project is funded by the RSF. Prepared by Loren Smith, reviewed by Dan Blankenship, submitted by Norman McNickle.

March 12, 2018: A Budget Amendment Request is dated for Electric, requested by Loren Smith, to close out the Stillwater Energy Center project (9119011-54009), increasing the budget by \$600,000. Approved by the City Manager on March 14, 2018, and Megan Johnson processes it on March 15, 2018.

A Budget Amendment Request is dated for Electric, requested by Loren Smith, for Transmission System Modification project (9119011-54012), increasing the budget by \$2,525,975. Approved by the City Manager on March 14, 2018, and Megan Johnson processes it on March 15, 2018.

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

March 14, 2018: A Budget Amendment Request is dated for Water, requested by Christy Cluck, for Water 2040 Package B expenditures funded by DWSRF, increasing the budget by \$12,600,000 across several accounts related to debt issuance, waterline, demolition, and contingency. Approved by the City Manager on March 21, 2018, and Megan Johnson processes it on March 20, 2018.

A Budget Amendment Request is dated for Water, requested by Christy Cluck, to establish loan proceeds projections for DWSRF loan to fund Water 2040 Package B projects, increasing the budget by \$12,600,000 for DWSRF Loan Proceeds (9349200-64001). Approved by the City Manager on March 21, 2018, and Megan Johnson processes it on March 20, 2018.

A Budget Amendment Request is dated for Generation and Transmission, requested by Loren Smith, which authorizes expenditures up to \$825,998 from the Electric Rate Stabilization Fund for professional services, increasing Construction Contracts (9119011-54009) by \$825,998. Approved by the City Manager on March 14, 2018, and Megan Johnson processes it on March 15, 2018.

March 15, 2018: A Budget Amendment Request is dated for P&R/CDBG Fund, requested by Christy Cluck, to transfer remaining balance of the skate park improvement project and recreational supplies account and Couch Park tennis court project to CDBG fund. The total increase is \$217,477 (transfers-out from 1010000, 2300000, 2310000, 2330000, 1700000). Approved by the City Manager on April 4, 2018, and Diana Aldridge processes it on April 5, 2018. A Budget Amendment Request is dated for CDBG Fund, requested by Christy Cluck, to establish revenue and expenditure budget for the CDBG 2017 grant project and CDBG 2018 grant project. This increases the budget by \$121,127 for CDBG Federal Grant Revenue (1703000-43100), and by \$242,254 and \$77,037 for CDBG Match (1703000-54030) and CDBG 2018 Match (1703000-54030) respectively. Approved by the City Manager on April 4, 2018, and Diana Aldridge processes it on April 5, 2018.

March 19, 2018: A Budget Amendment Request is dated for Electric, requested by Loren Smith, for an initial study for Wireless Mesh Network Upgrades. This increases the budget for Other

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Equipment (9119011-54008) by \$20,000. Approved by the City Manager on March 28, 2018, and Megan Johnson processes it on March 29, 2018.

March 29, 2018: A Budget Amendment Request is dated for Waste Management, requested by Christy Cluck, for lease payments to cover the payoff of Bank of America lease schedule 32. This increases the budget for Lease Payments (9184819-55000) by \$532,347. Approved by the City Manager on March 30, 2018, and Megan Johnson processes it on March 30, 2018.

April 16, 2018: A Budget Amendment Request is dated for Finance, requested by Christy Cluck, to transfer the cash balance of the Visitor Incentive Fund to the Hotel/Motel Tax Fund. This involves a transfer-in to 1500000-61000 and a transfer-out from 1510000-71000, each by \$94,966. Approved by the City Manager on May 8, 2018, and Megan Johnson processes it on May 10, 2018.

April 17, 2018: A Budget Amendment Request is dated for Electric Utility, requested by Loren Smith, for Electric Department vehicle purchases, funded by the Electric RSF fund up to \$366,300 (including 10% Contingency). This increases the budget by \$264,000 for various units under Rate Stabilization and 54001 accounts, and by \$102,300 for other units. Approved by the City Manager on April 18, 2018, and G. Berry processes it on April 23, 2018.

April 19, 2018: A Budget Amendment Request is dated for Water Resources, requested by David Barth, for cleaning and removing sediment from the Raw Water Tank at the Water Treatment Plant. This increases the budget for Miscellaneous Services (912-9270-53066) by \$35,000. Approved by the City Manager on April 26, 2018, and Megan Johnson processes it on May 2, 2018.

April 27, 2018: A Budget Amendment Request is dated for Transportation, requested by Monty Karns, for the FY18 Pavement Management Program Project. This provides \$4,643,000 from the Transportation Fee Fund (Half Cent Sales Tax) and \$57,000 from the Transportation Improvement Fee Fund, for a total approved \$4,700,000. This increases the budget for PW Construction - Const Contracts (260-4035-54009) by \$4,643,000 and PW Engineering - Const

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Prof Services (215-4036-54020) by \$57,000. Approved by the City Manager on April 20, 2018, and Megan Johnson processes it on May 2, 2018.

April 30, 2018: A Budget Amendment Request is dated for the Library Department, requested by Lynda Reynolds, for additional revenue received for meeting room rentals, donations, and grants. This increases the budget for Room Rental (101-5510-47501) by \$3,500, Donations (101-5510-48701) by \$7,000, and State Grant (101-5510-43200) by \$50,000, for a total of \$60,500. A corresponding expenditure amendment for donations and grants (101-5510-53041 and 101-5510-53045) is also processed. Approved by the City Manager on May 8, 2018, and Megan Johnson processes it on May 10, 2018.

May 2, 2018: A Budget Amendment Request is dated for the Community Center, requested by Melissa Reames, to record receipt of funding for Friday Food Trucks & Tunes events from donations and fees, and establish related expenditure budget. This increases the budget for Special Events/Donations (101522048701) by \$7,974, Special Events/Reimbursements (101522048702) by \$1,525, Special Events/Food Truck Fees (101522048718) by \$1,025, and Special Events/FPPT&T (101522053104) by \$10,524, for a total of \$21,048. Approved by the City Manager on May 8, 2018, and Megan Johnson processes it on May 10, 2018.

May 7, 2018: An email from Christy Cluck, Finance Director, to Kami Koontz notes a correction needed for BU000816, indicating that the project side (17AP01820-43100) was entered incorrectly at \$4,277,500 and should have been \$4,227,500. The solution is to decrease the PL entry by \$50,000.

May 14, 2018: A Budget Amendment Request is dated for Waste Management, requested by Chris Knight, to purchase a new roll-off truck. This increases the budget for Vehicle (9184823-54001) by \$139,581. Approved by the City Manager on May 18, 2018, and Megan Johnson processes it on May 17, 2018.

May 15, 2018: A Budget Amendment Request is dated for Electric Utility, requested by Loren Smith, for a wireless mesh network upgrade/procurement. This increases the budget for Wireless

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Mesh Network Upgrade (9119011-54008) by \$637,103. Approved by the City Manager on May 18, 2018, and Diana Aldridge processes it on May 18, 2018.

May 23, 2018: A Budget Amendment Request is dated for the Airport department, requested by Gary Johnson, to increase revenues and expenditures for aviation fuel sales, increasing Fuel for Resale (81D701352054) by \$200,000 and decreasing Fuel sales revenue (81D704044510) by \$200,000. The explanation notes that it "should be an increase." This is followed by a correction entry for the same date and amounts, reversing the decrease and setting it as an increase for revenue. Approved by the City Manager on June 5, 2018, and Megan Johnson processes it on October 7, 2018.

May 25, 2018: A Budget Amendment Request is dated for Water Resources, requested by Lou Ann Fisher, for WWTP Blowers, Servicing & Refurb (913-9370-54009), increasing the budget by \$100,000. Approved by the City Manager on May 29, 2018, and Megan Johnson processes it on June 4, 2018.

June 7, 2018: Christy Cluck emails Kami Koontz and Megan Johnson regarding a correction for BU001061, noting that the revenue side for airport fuel sales was entered as a decrease instead of an increase. The solution is to reverse the decrease and record an increase.

June 8, 2018: A Budget Amendment Request is dated for SEDA, requested by Melissa Reames, to amend the fund balance needed for expenditures made at the end of FY17 not carried forward into FY18. An additional \$2,500 is needed for BID/Other Contracts (8511015-54010) and \$2,500 for BID/Site Improvements (8511015-54027). The budget for BID/Food (8511015-52042) is increased by \$25. Approved by the City Manager on June 22, 2018, and Megan Johnson processes it on July 2, 2018.

A Budget Amendment Request is dated for Water Resources, requested by David Barth, for a new 18-inch diameter waterline along Sangre Road. This increases the budget by \$910,068 for Sangre Road at 32nd Replacement Waterline (916-9216-54009). Approved by the City Manager on June 18, 2018, and Megan Johnson processes it on June 18, 2018.

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

June 7, 2018: A Budget Amendment Request is dated for the Library department, requested by McLenny, for additional expenditures and revenue for donations and grants. The budget is increased by \$1,500 for donations (101-5510-53041), \$50,000 for grants (101-5510-53045), and \$2,398 for State Aid (101-5510-53084), totaling \$53,898. The corresponding revenue amendment increases Grant Revenue (101-5510-43000) by \$2,398, Donations (101-5510-48701) by \$1,500, and State Grant (101-5510-43200) by \$50,000. Approved by the City Manager on June 4, 2018, and Megan Johnson processes it on June 7, 2018.

June 15, 2018: Megan Johnson emails Kami Koontz, forwarding a correction request from Christy Cluck regarding BU000816, stating that the project side of the entry was incorrect and needed to be decreased by \$50,000.

June 30, 2018: The fiscal year ends. The City of Stillwater's financial statements for the year ending June 30, 2018, are audited. The Schedule of Expenditures of Federal Awards shows total federal expenditures of \$1,713,770, with \$20,356 passed on to subrecipients. The City is identified as a low-risk auditee with no material weaknesses or significant deficiencies identified in internal control over financial reporting or compliance with federal programs.

Cast of Characters

City of Stillwater, Oklahoma: The primary entity. A municipal government operating under a council-manager system, providing various services to over 47,000 residents within a 28 square mile area.

Honorable Mayor and Members of the City Council: The elected body responsible for setting policy, passing ordinances, approving the City's budget, and serving as the ceremonial head. They also appoint the city manager, city attorney, and municipal judge.

City Manager: Appointed by the City Council, responsible for the day-to-day operations and management of city departments. Norman McNickle is identified as the City Manager in March 2018.

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Deputy City Manager: (Role mentioned in the organization chart). Dan Blankenship is identified as the Deputy City Manager in March 2018.

Chief Financial Officer: (Role mentioned in the organization chart).

City Attorney: (Role mentioned in the organization chart).

Municipal Judge: (Role mentioned in the organization chart).

Library Director: (Role mentioned in the organization chart). Lynda Reynolds is identified as the Library Director.

CMO (City Manager's Office): Department handling various administrative and financial requests. Melissa Reames is identified as the individual requesting budget amendments for this department.

Melissa Reames: Requests several budget amendments related to carryforwards for grants, airport projects, SEDA cash balances, and development services contracts. Reviews budget amendments as Operations Manager/Director for CMO and approves them as City Administrator.

Department of Finance: Oversees the city's financial operations.

Christy Cluck, CPA: Finance Director. Requests several budget amendments, particularly for Waste Management, Water, CDBG Fund, and Finance itself. Also reviews financial documents for other departments.

Simon Fangman: Accounting Intern. Communicates about budget expenditure confirmations.

Megan Johnson: Processes budget amendments and appears to be involved in financial operations, often listed as the person processing the final budget amendments.

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Kami Koontz: Finance Operations Manager. Communicates with Christy Cluck and Megan Johnson regarding budget corrections.

Danielle: (Identified as "Prepared by: Danielle" in one email).

Transportation & Stormwater Services: Department responsible for transportation and stormwater infrastructure.

Monty Karns: Director of Transportation & Stormwater Services. Requests budget amendments for various road and sidewalk improvement projects. Reviews operations as Manager/Director.

Water Resources: Department managing the city's water infrastructure.

David Barth: Requests budget amendments for WWTP improvements and utility relocations.

Candy Staring: Requests budget amendments for water line projects and tank refurbishment.

Peter Armans: Requests budget amendments for water resources projects, including hospital area waterline.

Lou Ann Fisher: Requests budget amendments for WWTP and Airport/Husband Lift Station improvements.

Electric Utility (Generation and Transmission):

- Department managing the city's electric services.

Loren Smith: Electric Utility Director (SEU Director). Requests budget amendments for electric vehicle purchases, transmission system modifications, and substation projects.

Waste Management: Department managing waste services.

Chris Knight: Requests budget amendments for lease payments and vehicle purchases.

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Community Center: Department managing community services.

McLenny: Requests budget amendments for library donations and grants.

Oklahoma Department of Commerce: Pass-through grantor for Community Development Block Grants and Emergency Shelter Grants from the U.S. Department of Housing and Urban Development.

Oklahoma Highway Safety Office: Pass-through grantor for Highway Safety Cluster programs from the U.S. Department of Transportation.

Oklahoma Department of Emergency Management: Pass-through grantor for Emergency Management Performance Grant from the U.S. Department of Homeland Security.

Berberich Trahan & Co., P.A.: The independent auditors for the City of Stillwater, Oklahoma's financial statements for the year ended June 30, 2018.

Stillwater Medical Center Authority d/b/a Stillwater Medical Center (the Authority): A public trust and a component unit of the City of Stillwater, Oklahoma. Operates Stillwater Medical Center. Its Board of Trustees has members appointed by the City's Board of Commissioners.

SMC Equipment, Inc.: A component unit of Stillwater Medical Center Authority, with its financial statements audited by other auditors. Involved in promissory notes for equipment acquisition.

Oklahoma Aeronautics Commission (OAC): Partnered with the City on the Runway 4-22 rehabilitation project.

Oklahoma Humanities: Provides grants for library events, such as "Killers of the Flower Moon."

Osage Foundation: Provides grants for library events, such as "Killers of the Flower Moon."

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Stillwater Economic Development Authority (SEDA): An entity whose cash balance was carried forward to support various projects.

Oklahoma Dept. of Libraries: Provides grants for various library initiatives, including material holdings and educational conferences.

OCLC (Online Computer Library Center): Stillwater Public Library used grants to offset material holdings with OCLC.

Olsson Associates: Consulting firm involved in the Perkins Road Improvements Design and utility relocation projects.

Bank of America: Involved in lease schedule payments for Waste Management.

Sturgeon Electric: Lowest responsible bidder for the Industrial – Ferguson Transmission Line Construction project.

Burns & McDonnell: Engineering firm involved in the substation transformer replacement project.

MMOK Sub VII: Lender for promissory notes to SMC Equipment.

Stillwater NMTC, LLC: Entity to which the Stillwater Medical Center Authority loaned funds concurrently with SMC Equipment's promissory notes.

Simmons NMTC Holding, LLC: Holds an interest in Stillwater NMTC, LLC.

Fresenius Medical Care – Stillwater, LLC (Fresenius): Provides dialysis services in the Stillwater area.

LifeCare Health Services, LLC: A joint venture the Authority has an investment in.

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.

2018 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Tecumseh Health Reciprocal Risk Retention Group: A joint venture the Authority has an investment in.

Upper Midwest Consolidated Services Center: A joint venture the Authority has an investment in.

Bushwood, LLC: A joint venture in which the Authority acquired a 50% equity interest in 2018.

Stillwater Medical Imaging, LLC (SMI): The Authority acquired the remaining shares of SMI in 2018, treating its operations as a department.

Bristol Hospice and Homecare – Stillwater, LLC (BHHC): The Authority acquired the remaining shares of BHHC in 2017, treating its operations as a department.

Judith Karman Bristol Hospice, L.L.C. (JKBH): A subsidiary of BHHC, provides hospice services.

Gracie Anderson: Authorized agent of the Stillwater NewsPress, responsible for publishing legal notices.

Susan B. Glasscock: Notary Public.

State Auditor & Inspector (Oklahoma): Receives annual financial surveys from the City of Stillwater.

Stillwater Public Library Trust Board: Approves various library-related budget adjustments.

Diana Aldridge: Processes budget amendments for various departments.

G. Berry: Processes budget amendments for Electric Utility.

Disclaimer: This executive summary is provided for informational purposes only. While compiled from official FY 2018 documents, it may contain errors, omissions or differing interpretations of underlying assumptions and accounting treatments. For complete detail—including full disclosures, footnotes, and statutory language—refer to the published Comprehensive Annual Financial Report, Adopted Budget, Estimate of Needs, Sinking Fund Schedules, SA&I 2643 Survey and the Stillwater Medical Center Authority audited financial statements. If discrepancies arise, please consult the City of Stillwater Finance Department or the Authority's Business Office.