

# 2016-2024 Stillwater, Oklahoma Budget Briefing Trends and Priorities

## Briefing Document

This briefing document summarizes key themes, financial trends, and strategic priorities for the City of Stillwater, Oklahoma, based on adopted budgets from fiscal years 2016 through 2024.

**Stillwater at a Glance:** Stillwater, Oklahoma, operates under a council-manager system. The City is approximately 28.4 square miles in total area (27.9 land and 0.5 water) and is responsible for 5,000 acres of park land, 400 miles of public roads, 50 miles of sidewalks, and 27 bridges. The city also maintains approximately 460 miles of water mains and 230 miles of wastewater collection mains. (2016, p. 4; 2018, p. 4; 2019, p. 4)

### **1. Strategic Priorities & Goals (2018-2026):**

The Stillwater City Council consistently outlines six strategic priorities, which guide budget allocation and city operations. These priorities evolved slightly in wording over the years but maintained their core focus:

**Effective Services & Accountable Government:** Consistently emphasized as "effective services and accountable government for all citizens by practicing fiscal responsibility, transparency and outstanding customer service." (2018, p. 8; 2019, p. 3; 2020, p. 10; 2021, p. 9; 2022, p. 10; 2023, p. 10; 2024, p. 10)

**Motivated/Inspired Management:** Focused on demonstrating "leadership, management and planning skills that focus on results needed to create a better community." (2018, p. 8 - "Inspired Management"; 2019, p. 3 - "Inspired Management"; 2020, p. 10 - "Motivated Management"; 2021, p. 9 - "Motivated Management"; 2022, p. 10 - "Motivated Management"; 2023, p. 10 - "Motivated Management"; 2024, p. 10 - "Motivated Management")

**Safe Community:** Dedicated to promoting "a safe and secure community for all residents through equitable services, enhanced relationships, and responsive care." (2018, p. 8; 2019, p. 3; 2020, p. 10; 2021, p. 9; 2022, p. 10; 2023, p. 10; 2024, p. 10)

**Place & Mobility/Connected Spaces:** Evolved from "Place & Mobility" to "Connected Spaces" with the purpose "To develop a strong sense of place that recognizes the interconnectedness of people, buildings and public systems (such as transportation, utilities and parks) that best serve

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the needs of the public." (2018, p. 8; 2019, p. 3; 2020, p. 10; 2021, p. 9; 2022, p. 10; 2023, p. 10; 2024, p. 10)

**Quality of Life/Unique Culture:** Shifted from "Quality of Life" to "Unique Culture." The goal is "To cultivate partnerships that enhance the spirit of Stillwater with equal access to services and amenities, strong and connected neighborhoods, and a thriving economy and business atmosphere." (2018, p. 8; 2019, p. 3; 2020, p. 10; 2021, p. 9; 2022, p. 10; 2023, p. 10; 2024, p. 10)

**Civic Engagement/Engaged & Invested Residents:** Changed from "Civic Engagement" to "Engaged & Invested Residents." Its purpose is "To encourage participation and an understanding of government through outreach and inclusiveness initiatives that inspire trust and confidence in local government." (2018, p. 8; 2019, p. 3; 2020, p. 10; 2021, p. 9; 2022, p. 10; 2023, p. 10; 2024, p. 10)

## **2. Budgetary Principles and Practices:**

The City of Stillwater follows established financial policies and practices to ensure fiscal responsibility:

**Fiscal Responsibility:** The City "shall conduct its affairs in a fiscally responsible manner to ensure that it is able to pay its bills, balance its budget, accumulate funds to meet future anticipated needs, and continue to provide the traditional basic levels of service at the highest standards possible." (2020, p. 11; 2021, p. 10; 2022, p. 11; 2023, p. 11; 2024, p. 11)

**Accounting and Management Practices:** These must conform to professional standards outlined by appropriate accounting boards. (2020, p. 11; 2021, p. 10; 2022, p. 11; 2023, p. 11; 2024, p. 11)

**Revenue Sources:** City government's basic level of traditional services (police, fire, streets, parks, etc.) should be supported by stable, dependable revenue sources. (2020, p. 11; 2021, p. 10; 2022, p. 11; 2023, p. 11; 2024, p. 11)

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**Cash Balances and Reserves:** Cash balances should provide a reasonable reserve for emergencies and operating expenses. Reserve targets have been identified for key funds:

**General Fund:** \$11 million (2022, p. 11; 2023, p. 11; 2024, p. 11)

**Electric Utility:** \$15 million (2022, p. 11; 2023, p. 11; 2024, p. 11)

**Water Utility:** \$11 million (2022, p. 11; 2023, p. 11; 2024, p. 11)

**Wastewater Utility:** \$7 million (2022, p. 11; 2023, p. 11; 2024, p. 11)

**Waste Management Utility:** \$1 million (2022, p. 11; 2023, p. 11; 2024, p. 11)

**Airport Fund:** \$3 million (2022, p. 11; 2023, p. 11; 2024, p. 11)

**Self-Insurance Fund:** \$1 million (2022, p. 11; 2023, p. 11; 2024, p. 11)

**Capital Maintenance:** On-going annual maintenance costs should be financed from recurring operating revenues rather than bonds. (2020, p. 11; 2021, p. 10; 2022, p. 11; 2023, p. 11; 2024, p. 11)

**Federal Grants:** Federal grants "should not be used to finance operating costs." (2020, p. 11; 2021, p. 10; 2022, p. 11; 2023, p. 11; 2024, p. 11)

**Project Approval & Funding:** Any new program, service, or building project requires a complete analysis, with revenue sources to be relied upon to determine if the project or service can be sustained in future years. The economic impact of a downturn should also be assessed. (2020, p. 11; 2021, p. 10; 2022, p. 11; 2023, p. 11; 2024, p. 11)

**General Obligation Bond Issues:** "Before any new general obligation bond issues are proposed, all potential projects needed that fall under the state debt limit shall be considered and prioritized." (2020, p. 11; 2021, p. 10; 2022, p. 11; 2023, p. 11; 2024, p. 11)

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**Unobligated Cash Balance:** The City Council must approve the use of any unobligated cash balance. (2020, p. 11; 2021, p. 10; 2022, p. 12; 2023, p. 11; 2024, p. 11)

**Budget Amendments:** Changes in appropriations within a fund may be approved administratively by the City Manager, except changes in capital expenditures exceeding \$25,000, which require City Council approval. (2020, p. 11; 2021, p. 10; 2022, p. 12; 2023, p. 12; 2024, p. 12)

**Budgetary Control Procedures:** These procedures "shall be maintained to ensure compliance with the budget and that expenses are charged to the appropriate accounts." (2020, p. 11; 2021, p. 10; 2022, p. 12; 2023, p. 12; 2024, p. 12)

**Capital Improvement Fund Changes:** Any changes in the approved annual capital improvement fund "shall be approved by City Council." (2020, p. 11; 2021, p. 10)

### **3. City Government Structure and Workforce:**

Stillwater operates under a council-manager system. The elected city council is responsible for setting policy, passing ordinances, and approving the budget. The mayor chairs meetings, authenticates documents, and serves as the ceremonial head. The City Council appoints the city manager, city attorney, and municipal judge. Citizens are encouraged to actively participate in local government. (2016, p. 4; 2018, p. 3; 2019, p. 6; 2020, p. 21; 2021, p. 22; 2022, p. 22; 2023, p. 22; 2024, p. 22)

The city's workforce provides services to residents, businesses, and visitors. In FY2017 (2016 budget), the city had 590.25 full-time equivalent (FTE) positions, with an average of 12 years of service. Police and Fire departments consistently represent the largest portions of the workforce. (2016, p. 6; 2018, p. 6) The total number of full-time equivalent positions increased to 585 in the FY2018 budget (2018, p. 6), to 565.5 in FY2019 (2019, p. 17), to 590.0 in FY2020 (2020, p. 17), to 611.8 in FY2021 (2021, p. 16), to 611.8 in FY2022 (2022, p. 18), to 576.0 in FY2023 (2023, p. 19), and to 571 in FY2024 (2024, p. 19).

### **4. Financial Overview (General Fund & SUA):**

The General Fund is the primary operating fund of the City, primarily funded by sales tax. Stillwater's total sales tax paid for purchases within city limits is consistently 8.813 percent (since April 1, 2013). This sales tax is distributed: 3.5% to the City, 1% to Stillwater Utilities Authority, 2% to the General Fund, and 0.5%

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to the Transportation Improvement Fund. Payne County receives 0.813% and the State of Oklahoma receives 4.5%. (2016, p. 4; 2018, p. 4; 2019, p. 5)

**FY2016 Proposed Expenditures:** Total combined General Fund and SUA expenditures were \$141,689,855. Police and Fire departments were the largest General Fund expenditures, at 22.99% and 14.70% respectively. (2016, p. 8)

**FY2018 Proposed Expenditures:** Total combined General Fund and SUA expenditures were \$105,291,898. Police and Fire remained significant, at 22.99% and 14.70% respectively of the General Fund. (2018, p. 8)

**FY2019 Proposed Expenditures:** Total combined General Fund and SUA expenditures were \$102,929,266. Police accounted for 29% and Fire for 18% of the General Fund. (2019, p. 10)

**FY2020 Proposed Budget:** Total combined revenue for FY2019-2020 (excluding transfers) was \$117,345,411, with transfers between funds increasing the total to \$165,362,656. The General Fund was projected to decrease by \$371,710 (0.95%) compared to the FY2019-2020 budget, attributed to "minimal changes in the revenue projections that have occurred in the proposed budget for FY2019-2020 in the categories of interest earnings, fees and rentals, licenses and permits, and fines and forfeitures." (2020, p. 6)

Sales tax projections are based on historical data and market analysis. Stillwater's sales tax is projected to increase by \$805,438 (3.14%) in FY2020-2021, and sales tax projections for FY2022-2023 remain at \$28,400,000. (2020, p. 6)

The Stillwater Economic Development Authority (SEDA) budget saw an increase of \$272,400 for FY2019-2020. This increase supports economic development initiatives and includes a transfer from the Airport Enterprise Fund. (2020, p. 7)

Stillwater Utilities Authority (SUA) revenue was projected to increase by \$79,980,723 (2.18%) in FY2019-2020. This was due to increased electric and waste management revenue. (2020, p. 7)

**FY2021 Adopted Budget:** The General Fund was projected at \$34,663,060, a 1.1% increase from the FY2019-2020 adopted budget. This was due to "an increase in use tax and decreases across other revenue categories." Sales tax collections remained stable despite the COVID-19 pandemic, with actual collections higher than anticipated. (2021, p. 6)

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SUA expenditures were projected to decrease by \$4,564,064 (7.1%) from the FY2020-2021 adopted budget, totaling \$59,240,786. This was mainly due to a decrease in purchased power from \$28,900,000 to \$24,000,000, and a shift from a rate escalator structure to a cost of service structure. (2021, p. 7)

The city aimed to broadly communicate its finances and budget, with an updated Stillwater Financial Hub website and "Speak-Up Stillwater" tools to encourage citizen engagement. (2021, p. 8)

**FY2022 Adopted Budget:** The General Fund was projected at \$34,482,740, a \$660,060 (1.9%) decrease from the FY2020-2021 adopted budget. This was due to "a projected net decrease in sales and use taxes of \$100,000 and a decrease of \$470,000 in Fines and Forfeitures." (2022, p. 6)

Sales tax projections indicated a decrease for FY2021-2022 compared to FY2020-2021, but actual collections were exceeding projections. (2022, p. 6)

SEDA's proposed budget was \$1,873,800, an increase of \$47,585 (2.9%) due to an increase in development contracts in the TIF District #1 Fund. (2022, p. 7)

SUA revenue was projected to be \$79,629,000, an increase of \$90,074,129. This was due to increases in electric, water, and wastewater rates, based on a comprehensive rate study. (2022, p. 7)

Transfers between funds totaled \$61,820,527, an increase of \$16,506,115 (36.4%) due to a transfer of \$10,000,000 from the Water Fund to the Water Reserve Fund and \$6,000,000 from the Wastewater Fund to the Wastewater Reserve Fund. (2022, p. 8)

FY2023 Adopted Budget: The General Fund was projected at \$46,234,410, an increase of \$9,751,670 (28.3%) from the FY2021-2022 adopted budget, largely due to an "additional ½ cent sales tax approved by voters in February 2022." (2023, p. 6) This new sales tax is for transportation improvements, bringing the total sales tax to 9%. (2023, p. 6)

Sales tax collections remained relatively stable, with actual collections for the first nine months of FY2021-2022 higher than budget projections. (2023, p. 6)

SUA revenue was projected at \$100,030,238, an increase of \$12,434,588 (14.2%) from the FY2022-2023 adopted budget. This increase was attributed to increases in waste management revenue, water and wastewater revenue due to rate increases (effective January 1, 2021, and July 1, 2023), and an increase of \$2,100,000 in energy payments from GRDA. (2023, p. 8)

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SUA expenditures were projected at \$68,563,063, an increase of \$6,121,014 (11.8%) from the FY2022-2023 adopted budget. Major changes included \$4,000,000 in purchased power expenditures, \$2,500,000 in natural gas to fuel the Stillwater Energy Center, \$260,000 in lease payments for Waste Management trucks, and \$425,000 in personnel expenditures in the Water utility. (2023, p. 8)

**FY2024 Adopted Budget:** The General Fund was projected at \$46,303,610, an increase of \$2,069,200 (4.7%) from the FY2022-2023 adopted budget. This increase included "the additional ½ cent sales tax approved by voters in February 2022, an increase in use tax (\$600,000) and alcohol tax (\$16,000), increases in fines and forfeitures (\$80,000) and Oklahoma State University's cost sharing of the minimum revenue guarantee from the commercial air service provider (\$1,000,000)." (2024, p. 6)

Sales tax collections for FY2023-2024 were projected to increase by \$36,000,000, with \$3,400,000 from the 1/2 cent sales tax for transportation. (2024, p. 6)

SEDA's proposed expenditure budget was \$2,740,770, a decrease of \$866,970 (31.6%) from the FY2022-2023 adopted budget. This decrease was due to a decrease in appropriation of TIF District #3 fund. (2024, p. 8)

SUA revenue was projected at \$100,030,238, an increase of \$12,434,588 (14.2%) over the FY2022-2023 adopted budget. This was attributed to increases in waste management revenue, water and wastewater due to rate structure changes, and increases in production costs. (2024, p. 8)

Total transfers between funds were projected at \$56,975,727, an increase of \$5,073,866 (9.8%) due to higher transfers into the Self-Insurance Fund and from the General Fund to SUA. (2024, p. 8)

### **5. Reasons to Shop Local:**

The City of Stillwater consistently promotes local shopping, emphasizing that sales tax dollars are reinvested within the community. Key benefits include:

- Reinvestment of sales tax dollars in the community.

- Consumer satisfaction with independent businesses.

- Local ownership involving residents in community development.

- Local businesses picking products based on community preferences.

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Support for local jobs.

Strengthening the local economy.

Preserving community distinctiveness.

Spending locally for vital public services like public safety, parks, streets, and quality of life. (2018, p. 10; 2019, p. 15)

It's noted that "Oklahoma is the only state in which municipalities are almost entirely dependent on sales tax for general operations." (2018, p. 10) Stillwater's total sales tax paid for purchases within city limits is 8.813 percent, of which 3.5% goes to the City, 1% to Stillwater Utilities Authority, 2% to the General Fund, and 0.5% to the Transportation Improvement Fund. (2016, p. 4; 2018, p. 4; 2019, p. 5) As of FY2023, an additional 0.5% sales tax was approved for transportation improvements, bringing the total to 9%. (2023, p. 6)

### **6. Stillwater Utilities Authority (SUA):**

The SUA is a public trust that manages Stillwater's utilities, including electric, water, and wastewater services. It is governed by a Board of Trustees, which consists of the Mayor and City Councilors. (2020, p. 50-51; 2021, p. 52-53; 2022, p. 54-55; 2023, p. 54-55; 2024, p. 53-54)

**Electric Rates:** Rates are set by the SUA Trustees to ensure the financial requirements of the electric system are met, with tariff structures based on service type. Demand charges and adjustments are based on production costs, and seasonal variations in energy charge are also included. (2020, p. 105; 2021, p. 108; 2022, p. 112; 2023, p. 113; 2024, p. 108)

**Water Rates:** Rates are set by the SUA Trustees, comprising two components: a customer service charge based on meter size and a volumetric charge based on metered consumption. (2020, p. 105; 2021, p. 108; 2022, p. 112; 2023, p. 113; 2024, p. 108)

**Wastewater Rates:** Rates are set by the SUA Trustees, comprising two components: a customer service charge based on meter size and a wastewater volumetric charge, which is based on water usage. Industrial consumers are billed using a winter average formula. (2020, p. 105; 2021, p. 108; 2022, p. 112; 2023, p. 113; 2024, p. 108)

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**Waste Management Fees:** Waste collection fees are set by the SUA Trustees, based on service type. Residential service is based on size and number of carts, commercial service on dumpster and frequency of pick-up. A flat rate is charged to all utility customers located within City limits for street sweeping. (2020, p. 105; 2021, p. 109; 2022, p. 112; 2023, p. 114; 2024, p. 109)

### **7. Stillwater Economic Development Authority (SEDA):**

SEDA was established to improve the economic climate, assist in acquiring financial resources for housing availability, and redevelop blighted areas. (2020, p. 84; 2021, p. 89; 2022, p. 89; 2023, p. 90; 2024, p. 82)

### **8. Stillwater Public Works Authority (SPWA):**

The SPWA was created to provide public services and physical facilities to departments of the City, and to residential and commercial customers within the corporate boundaries. (2020, p. 95; 2021, p. 98; 2022, p. 101; 2023, p. 102; 2024, p. 97)

### **9. Noteworthy Budgeted Items and Revenue Streams:**

**Sales Tax:** The largest source of General Fund revenue. (2016, p. 10; 2018, p. 10; 2019, p. 16; 2020, p. 27; 2021, p. 28; 2022, p. 30; 2023, p. 30; 2024, p. 29)

**Permits and Licenses:** Various permits (building, electrical, mechanical, plumbing, mobile home, house moving, sign, fire, alarm, burn) and licenses (liquor store, mixed beverage, wine and beer, solicitors and canvassers, itinerant peddlers, caterer mixed beverage combo, daycare, street works contractor, public way) contribute to revenue. Fees and rates for these vary, and some are adjusted annually based on the May Consumer Price Index (CPI). (2020, p. 102-104; 2021, p. 104-106; 2022, p. 106-109; 2023, p. 108-111; 2024, p. 104-106)

**Fines and Forfeitures:** Revenue from library fines and police fines and court costs. (2020, p. 100; 2021, p. 102; 2022, p. 106; 2023, p. 107; 2024, p. 105)

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**Tourism and Convention Fund:** Funded by a 4% hotel/motel tax. An additional 3% tax was approved by voters in February 2022 for destination marketing services, bringing the total to 7%. (2020, p. 105; 2021, p. 108; 2022, p. 111; 2023, p. 108; 2024, p. 107)

**Rural Fire Fund:** Revenues from membership fees for rural fire subscription services. (2020, p. 105; 2021, p. 108; 2022, p. 111; 2023, p. 108; 2024, p. 107)

**Transportation Fee Fund:** Supports planning, designing, and construction capacity enhancements for the city's transportation system. (2020, p. 105; 2021, p. 108; 2022, p. 111; 2023, p. 108; 2024, p. 108)

**Stormwater Management Fund:** Created to provide funds for drainage facilities and stormwater related projects. (2020, p. 105; 2021, p. 108; 2022, p. 111; 2023, p. 108; 2024, p. 107)

**Airport Enterprise Fund:** Accounts for revenues and expenditures related to airport operations, including landing fees, security fees, fuel flowage fees, parking charges, pasture rentals, hangar rentals, office rentals, and fuel sales. (2020, p. 105-106; 2021, p. 108-109; 2022, p. 112; 2023, p. 113; 2024, p. 108)

**Debt Service Fund:** Accounts for property taxes used to retire general obligation bonds, court-assessed judgments, and related interest and fiscal agent fees. (2020, p. 38; 2021, p. 40; 2022, p. 42; 2023, p. 43; 2024, p. 41)

**Capital Project Funds:** Used for account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. (2020, p. 41; 2021, p. 43; 2022, p. 45; 2023, p. 44; 2024, p. 44)

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### **10. Budget Cycle:**

The Stillwater budget cycle follows a structured process:

**Budget Preparation (January-March):** City Manager submits proposed budget, public hearing notices published.

**Council Approval (April-June):** Council approves proposed budget, sets spending limits for the fiscal year.

**Implementation (July 1-June 30):** Fiscal year begins, adopted budget becomes the operating budget.

**Feedback/Audit (July-December):** End of year audit and annual financial reports are prepared. (2021, p. 15; 2022, p. 15; 2023, p. 17; 2024, p. 17)

### **11. Demographics (2016 Data):**

Stillwater's population in 2016 was 48,406.

**Personal Income:** \$2,991,209 (in thousands).

**Per Capita Personal Income:** \$37,146.

**Median Age:** 23.7 years.

**Educational Attainment (25 years or older):** High School Graduate or Higher: 94.0%

**Bachelor's Degree or Higher:** 46.7%

**K-12 School Enrollment:** 6,285

**Post-Secondary Enrollment:** 28,030

**Unemployment Rate:** 4.2% (2016, p. 3; 2018, p. 5; 2019, p. 5)

### **12. Principal Employers (2016-17 Data):**

Oklahoma State University remains the largest employer by a significant margin.

**Oklahoma State University:** 6,007 employees (57% of total city employment)

**Stillwater Medical Center:** 1,031 employees (10%)

**Stillwater Public Schools:** 779 employees (7%)

**City of Stillwater:** 570 employees (5%)

**Wal-Mart (All Locations):** 540 employees (5%)

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**OnCaste Dept. of Career Tech:** 222 employees (2%)

**ASCO:** 186 employees (1%)

**Stillwater Designs/Kicker Audio:** 180 employees (1%)

**National Standard:** 165 employees (1%)

**OnCase Marketing:** 152 employees (1%) (2018, p. 4; similar data in 2016, p. 3 and 2019, p. 5 with slight variations in employee numbers but consistent ranking)

### **Conclusion:**

The City of Stillwater demonstrates a consistent commitment to fiscal responsibility and community well-being through its strategic planning and detailed budgetary processes. Sales tax remains the cornerstone of its General Fund, and the City actively involves its citizens in the budget process. The recent increase in sales tax for transportation improvements highlights a key area of investment for the coming years. The city's largest employers continue to be key institutions like Oklahoma State University, underscoring the strong link between the university and the local economy.

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