

2023 City of Stillwater, Oklahoma Historical Financial Data Analysis

Detailed Timeline

4 July 2025

Here's a detailed timeline of the main events and a cast of characters based on the provided sources

Timeline of Key Events for the City of Stillwater, Oklahoma

Historical Context (Pre-2000s):

- **April 25, 1956:** Sales tax rate of 1% for general municipal purposes implemented (Ordinance 1160).
- **January 21, 1963:** Stillwater Public Works Authority (SPWA) created by a Declaration of Trust.
- **1966:** City of Stillwater adopts a 1% sales tax for general municipal purposes.
- **September 18, 1969:** Franchise tax of 5% implemented (Ordinance 728).
- **November 13, 1972:** Sales tax increased by an additional 1% (Ordinance 1432).
- **1979:** Sales tax increased by another 1% (Ordinance 1835), dedicating 1% to Stillwater Utilities Authority.
- **March 25, 1985:** A 1% gross receipts tax on collections is dedicated to municipal jail offset costs (Ordinance 2178).
- **February 19, 1990:** Stillwater Industrial Redevelopment Authority (SIRA) established by City Council resolution.
- **October 3, 1994:** Alarm permits require an annual fee of \$6 (Ordinance 2490).
- **April 7, 1997:** Use tax of 2% on personal property purchased outside city limits but stored/used in Stillwater implemented (Ordinance 2562).
- **July 13, 1998:** A 0.05% gross receipts tax on visitor tax collections is dedicated to offset city administration cost (Ordinance 2621).
- **August 31, 1998:** \$5 per fine is earmarked to provide continuous and advanced training for Police Officers (Council Action CC-08-31-98).
- **July 1, 2000:** City Council adopts a planning application fee schedule (Resolution CC-2000-3).
- **July 1, 2001:** Resolution CC-2001-13 regarding engineering fees.
- **December 2002:** OWRB SRF Note issued for \$4,876,086, maturing in September 2022.
- **January 10, 2002:** Blue print/copying fees established for Public Works Department (Resolution).
- **June 29, 2005:** 2005 OWRB Fixed Rate Note Payable issued for \$7,620,000, maturing in March 2025.
- **July 6, 2005:** Water and wastewater rates are adjusted based on metered consumption (Resolution SUA-2015-7).

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- **July 2006:** Stillwater Utilities Authority (SUA) and Rural Water Corporation No. 3 enter a purchase agreement to consolidate water distribution systems.
- **July 7, 2008:** Stop payment fee of \$25 if check is issued for less than 6 months (Resolution CC-2008-33; SUA-2008-6).
- **August 1, 2008:** Annual update to building permit fees based on Consumer Price Index (CPI) (Resolution CC-2008-8 July 1).
- **August 20, 2008:** Liquor Store Licenses require an annual occupation tax of \$905 (Ordinance 3413). Mixed Beverage Licenses require an annual occupation tax of \$1,005 for initial license and \$905 for renewal (Ordinance 3413).
- **February 18, 2009:** Solicitors and Canvassers Licenses require an annual license fee of \$250 for non-residents and \$75 for residents (Ordinance 3058).
- **November 2009:** OWRB DWSRF Note issued for \$11,645,000, maturing in September 2032. OWRB CWSRF Note issued for \$1,875,000, maturing in September 2030.
- **September 2010:** Amended purchase agreement between SUA and Rural Water Corporation No. 3 approved, detailing improvements for the water distribution system.
- **November 5, 2012:** Stillwater Industrial Redevelopment Authority (SIRA) renamed to Stillwater Economic Development Authority (SEDA).
- **August 14, 2014:** Series 2014A Revenue Bonds issued for \$61,830,000, secured by utility revenues, maturing October 1, 2042.
- **June 2016:** 2016 OWRB DWSRF Note issued for \$29,900,000, maturing September 2046.
- **September 2017:** 2017 OWRB DWSRF Note issued for \$12,600,000, maturing September 2048.
- **September 2018:** Street Works Contractor License requires a \$200 fee, expiring annually in June (City Council Resolution CC-2018-18). Daycare licenses require a \$50 fee for in-home and commercial daycare, with a \$75 commercial rate (City Council Resolution CC-2018-18). Fire permits are established, and the City Council adopts a resolution to charge a fee for alarm and sprinkler inspections (Resolution CC-2018-18).

2020:

- **May 16, 2022:** The Stillwater City Council adopts the Strategic Plan for 2022-2026.
- **July 1, 2022:** Overall sales tax rate for the City increases from 3.5% to 4%, and the dedicated sales tax rate for the Transportation Sales Tax Fund increases from 0.5% to 1.0%. A 3% rate increase for electric, water, and wastewater utilities becomes effective.

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- **July 18, 2022:** Stillwater City Council carries forward a balance transfer between SUA (Fund 900) and SEDA (Fund 854) to FY23, with a resolution being adopted on August 1st, 2022 (Resolution SUA-2022-7).
- **August 1, 2022:** Resolution SUA-2022-7 is adopted by the Stillwater Utilities Authority Trustees, authorizing the transfer of certain reserve funds to SEDA to provide collateral for a loan for Rare Earth USA.
- **August 2, 2022:** Airport Master Plan Update revenue projection increased by \$343,565 (FAA Grant 3-40-0090-033-2021). Bipartisan Infrastructure Law (BIL) grant funds appropriated for Terminal Expansion at Stillwater Regional Airport (\$1,019,233 increase).
- **August 3, 2022:** Stillwater City Council approves budget amendments for the Stillwater Regional Airport relating to grant funds and matching funds for various projects, including the Master Plan Update, Snow Removal Equipment, and Airfield Electrical/Lighting Rehabilitation (Resolution CC-2022-21).
- **August 5, 2022:** Funds appropriated for WTP (Water Treatment Plant) actuator project (\$113,058 increase).
- **August 16, 2022:** The City Council adopts Resolution CC-2022-16, adopting the operating budget for FY2022-23.
- **August 30, 2022:** Increase in revenue projection for electric PCA Sales and GRDA/Additional Production Cost Adjustment (PCA) revenue related to increased electric generation at the Stillwater Energy Center (\$5,000,000 increase). Additional funds appropriated to increase natural gas account due to increased electric generation at the Stillwater Energy Center (\$5,000,000 increase). Funds appropriated for South Sewer Interceptor project costs (\$10,717,500 increase).
- **August 31, 2022:** Revenue projection increased for Assistance to Firefighters Grant award, including 10% match (\$256,246 for grant, \$25,625 for match). Revenue projection for ADEQ grant for hazardous waste event increased (\$30,000). Budget appropriations for pavement assessment increased (\$146,175).
- **September 8, 2022:** Budget appropriation increased for a corporate hangar at the Airport (\$500,000 increase). Airport budget appropriated for equipment storage building (\$400,000), strategic plan (\$50,000), admin full time (\$26,000), and admin social security (\$2,000) (total \$478,000). Revenue from Community Center Foundation for accessibility ramp increased (\$296,700). Appropriations for Community Center accessibility ramp increased, funded by Community Center Foundation donation and City funds (\$363,071).

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- **September 9, 2022:** Stillwater Public Library Trust Board approves \$5000 for SPL Centennial and ongoing activities, and \$1000 for a new donor recognition system.
- **September 14, 2022:** Stillwater Public Library Trust Board approved \$1,000 to be spent on creating a new donor recognition system.
- **September 22, 2022:** Federal Aviation Administration (FAA) and City of Stillwater sign a Non-Federal Preliminary Design Reimbursable Agreement for Airport Traffic Control Tower (ATCT) support, with Bradley K. Logan signing for FAA and Norman McNickle for the City.
- **September 28, 2022:** Budget appropriations for the Husband Street Bridge Drilled Pier Project increased by \$1,246,000.
- **September 30, 2022:** The purpose of the 0.5% sales tax (centennial sales tax) to SUA is extended until June 30, 2032.
- **October 2022:** Cost of service studies for electric, water, and wastewater utilities completed and presented to the SUA Trustees.
- **October 10, 2022:** Appropriations for upgrade of electronic wastegates at the Stillwater Energy Center increased by \$186,274.
- **October 20, 2022:** Revenue to reflect private grant for a vaccine clinic held by Animal Welfare increased (\$1,700).
- **October 21, 2022:** Sinking Fund Schedules for the fiscal year ending June 30, 2023, are filed with the State Auditor & Inspector.
- **November 3, 2022:** Library awarded \$2000 Ready2Read grant from Oklahoma Department of Libraries and the Institute for Museum and Library Services. Funds appropriated for Library City Facility Roof Design increased by \$100,000.
- **November 30, 2022:** Transfer funds from General Fund contingency to the Self Insurance fund to cover a settlement agreement (\$55,000 transfer out, \$55,000 transfer in).
- **December 12, 2022:** Funds appropriated for Block 34 Area Improvements (\$100,000 increase).
- **December 19, 2022:** Revenue projection for aviation gas for resale increased by \$1,500,000. Airport operations appropriated funds for aviation fuel account increased by \$1,500,000. Bipartisan Infrastructure Law (BIL) grant #2 for Airport appropriations increased by \$78,225. Bipartisan Infrastructure Law (BIL) grant #2 for Airport appropriations increased by \$1,019,003.
- **December 28, 2022:** Revenue projection for ID/Access Card and Ad Sales accounts increased (\$6,688). Appropriations for Contract for Services, Vehicle Fuel and Oil, and Contingency increased by \$6,688.

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- **December 29, 2022:** Library received \$1102.35 from Ross Stores Foundation for Children's Services and \$458.25 from Stillwater Frontier Rotary for children's books. A \$2000 private donation for adult books also received. Oklahoma Department of Libraries provided \$24,000 ARPA funding for virtual library downloadable material. Library received an \$8,312.50 grant from Oklahoma Department of Libraries and Commerce for online high school completion program for adults in other languages. Oklahoma Department of Libraries provided \$50,000 LSTA funding for virtual library downloadable material.

2023:

- **January 1, 2023:** An additional 3% rate increase for electric utility becomes effective.
- **January 3, 2023:** Revenue projection for Wilson Auto Family donation for Fire Department equipment increased by \$50,000.
- **January 19, 2023:** Funds appropriated for conceptual design and evaluation of additional raw water storage at Lake McMurtry (\$1,025,000).
- **January 23, 2023:** Library received \$12,450 from Friends of the Library for programming expenses from Jan-Aug 2023, including summer reading programs.
- **January 27, 2023:** Appropriations for Police E-Share Program adjusted to comply with regulations related to E-Share spending (\$10,387 increase).
- **January 30, 2023:** Funds appropriated for Water Fund for contingency on engineering services contract for new lime system and chemical feed building at WTP (\$427,042). Library received \$17,432 in State Aid from Oklahoma Department of Libraries for meeting annual service thresholds.
- **January 31, 2023:** Appropriations for engineering services to relocate utilities related to 6th Avenue widening project (\$768,000).
- **February 1, 2023:** Unspent appropriations from projects transferred to fund balance of city capital fund. Revenue projections for sales and use tax collections increased by \$2,800,000. Bank charges related to utility payments via credit card increased by \$200,000. Loan proceeds from OWRB for South Sewer Interceptor project increased by \$10,500,000.
- **February 2, 2023:** Funds appropriated for 12000 hour service inspection on turbo chargers at the Stillwater Energy Center (\$200,000). Library receives \$22,089 from ARPA funds for library services during April 2021 pandemic.
- **February 8, 2023:** Overall sales tax rate for the City increased from 3.5% to 4%, and the dedicated sales tax rate for the Transportation Sales Tax Fund increased from 0.5% to 1.0% (Ordinance 3446). A 0.05% visitor tax was approved by voters (Ordinance 3405).

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- **February 14, 2023:** Revenue projection for donation from Sigma Alpha Epsilon to Fire Department increased by \$1,000.
- **February 28, 2023:** Revenue projection for grant from OK Office of Homeland Security for CBRNE trailer repair increased by \$23,173.
- **March 8, 2023:** Library received \$1300 grant from Oklahoma Department of Libraries and Institute for Museum and Library Services for a 7-month subscription to BeanStack.
- **March 13, 2023:** Funds appropriated for public improvements in the area of Maple & West (Hotel-Convention Center) increased by \$93,000.
- **March 16, 2023:** Revenue projection for increased electric PCA sales increased by \$7,000,000.
- **March 23, 2023:** Funds appropriated to purchase parts and services for Wartsila engines/generators at the Stillwater Energy Center increased by \$250,000.
- **March 27, 2023:** Funds appropriated for project management support services related to Transportation increased by \$315,000.
- **March 28, 2023:** Funds appropriated for Block 34 Area Improvements increased by \$45,000.
- **April 3, 2023:** The Stillwater Economic Development Authority (SEDA) enters a redevelopment agreement with USA Rare Earth Magnets, LLC and USA Rare Earth Real Estate, LLC to finance \$7,000,000 of Development Capital Assistance.
- **April 6, 2006:** A 0.5% sales tax for transportation improvements was extended (Ordinance 2931).
- **April 18, 2022:** Resolution SUA-2022-5 adopted by SUA Trustees, providing for annual 3% or CPI-based rate increase for electric, water, and wastewater rates.
- **May 16, 2022:** Stillwater City Council adopts the Strategic Plan for 2022-2026.
- **May 5, 2023:** City of Stillwater adopts Resolution CC-2023-17, committing \$222,500 to the 2023 Community Development Block Grant Small Cities program.
- **May 25, 2023:** City Manager's Office approves funding for the 2023 Community Development Block Grant - Small Cities, including a transfer from the General Fund for the grant match and offset reduction in budget appropriations.
- **June 7, 2023:** Water Resources department increases appropriations for the Water Fund for replacement of lime slaker equipment at the WTP by \$335,000. Airport department increases appropriations for design of parking lot and service road improvements to serve the new Airport terminal by \$235,000.
- **June 16, 2022:** FAA issues multi-year funding for Snow Removal Equipment (3-40-0090-037-2022) and Airfield Electric (3-40-0090-036-2022).

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- **June 21, 2022:** FAA issues multi-year funding for Snow Removal Equipment (3-40-0090-037-2022), with remaining balance to be fulfilled in second year.
- **June 30, 2023:** End of the fiscal year for the City of Stillwater, SUA, and other component units, marking the date for the Annual Comprehensive Financial Report.
 - Sales and use tax revenue for Governmental Activities increased by \$7.4 million (19.9%) primarily due to the sales tax rate increase.
 - Grants and contributions increased due to donations (easements, Washington School Building, Block 34) and ARPA funds.
 - Public safety expenses increased by \$2.7 million due to a \$2.6 million increase in pension expense.
 - Business-type activities charges for services increased by \$7.1 million, largely due to a \$5.8 million increase in SUA operating revenue (electric power cost adjustment and rate increases).
 - Capital grants and contributions for business-type activities increased by \$1.2 million, including \$1.0 million in loan forgiveness from the Oklahoma Water Resources Board.
 - SUA expenses decreased by \$3.0 million, primarily due to higher costs in 2022 related to Winter Storm Uri being reflected then, partially offset by a \$3.5 million increase in purchased power expense in 2023.
 - Airport operations expenses increased by \$1.2 million (\$0.7 million in fuel for resale, \$0.4 million in depreciation).
 - General Fund balance decreased by \$0.4 million due to increases in public safety personnel expenditures and transfers out.
 - Transportation Sales Tax Fund balance increased by \$7.1 million due to the dedicated sales tax increase.
 - Net position for governmental activities increased to \$115,170,438.
 - Net position for business-type activities increased to \$283,951,190.
 - Total assets for the City increased to \$579,241,000 (from \$541,503,000 in 2022).
 - Capital assets for the City increased to \$339,366,000 (from \$321,533,000 in 2022).
 - Total liabilities for the City increased to \$138,857,149.
 - Notes and bonds payable for business-type activities reached \$103,760,000.
 - The City fully complied with revenue restrictions in all material respects.
 - No debt requiring voter approval was incurred by the City (excluding public trusts).

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- **July 1, 2023:** Start of the new fiscal year for the City of Stillwater.
- **July 1, 2024:** Water and wastewater rate increases from SUA-2022-5 become effective annually.
- **September & October 2023:** Updated cost of service studies for electric, water, and wastewater utilities presented to the SUA Trustees.
- **November 6, 2023:** Rate increases for electric, water, and wastewater utilities approved by the City Council and Stillwater Utility Authority Trustees, effective January 1, 2024, based on study recommendations.
- **Through November 2023:** Sales and use tax collections are up \$1.0 million (6.13%) from the same months in Fiscal Year 2023.
- **January 1, 2024:** Electric utility rate increases from SUA-2022-5 become effective annually.

Cast of Characters

- **City of Stillwater (the "City"):** The main governmental entity, including all its activities and component units. It presents government-wide financial statements (Statement of Net Position and Statement of Activities) and fund financial statements.
- **Stillwater Utilities Authority (SUA):** A component unit of the City of Stillwater, responsible for the operation of electric, water, wastewater, and solid waste systems. Its Trustees (board members) are involved in financial decisions, including utility rate adjustments and agreements.
- **William H. Joyce:** Chairman of the Stillwater Utilities Authority.
- **Teresa Kadavy:** Secretary of the Stillwater Utilities Authority.
- **Kimberly Carnley:** Attorney for the Stillwater Utilities Authority.
- **Stillwater Economic Development Authority (SEDA):** A public trust with the City as beneficiary, established on February 19, 1990, as the Stillwater Industrial Redevelopment Authority. Its purpose is to improve the economic climate of the City, including assisting with housing, redevelopment, and other economic activities. The city councilors are designated as trustees.
- **Stillwater Public Works Authority (SPWA):** Created in 1963, this public trust provides services and physical facilities to departments of the City and other governmental and commercial customers within the City's corporate boundaries.
- **Stillwater Medical Center Authority:** A discretely presented component unit of the City of Stillwater, whose financial statements are audited by other auditors.
- **Rural Water Corporation No. 3:** An entity that entered into a purchase agreement with SUA in 2006 (and an amended agreement in 2010) to consolidate water distribution systems.

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- **USA Rare Earth Magnets, LLC & USA Rare Earth Real Estate, LLC (Redeveloper):** Entities that entered into a redevelopment agreement with SEDA on April 3, 2023, to finance \$7,000,000 for real property improvements related to a redevelopment project.
- **Oklahoma Water Resources Board (OWRB):** A state entity that provides loans (notes payable) to the City and SUA for utility and water-related projects.
- **Grand River Dam Authority:** The Authority's (SUA's) power provider, which allocated costs to its customers, including SUA, related to the February 2021 Winter Storm Uri event.
- **Oklahoma Department of Libraries and the Institute for Museum and Library Services:** Grant-providing entities for the Stillwater Public Library, including the Ready2Read grant and grants for online high school completion programs and virtual library materials.
- **Wilson Auto Family:** A donor that contributed to the Fire Department for extrication tools.
- **Sigma Alpha Epsilon:** A donor that contributed to the Fire Department for community risk reduction efforts.
- **OK Office of Homeland Security:** A grant provider for the repair of the CBRNE trailer for the Fire Department.
- **Friends of the Library:** A group that donated funds for library programming expenses.
- **Ross Stores Foundation:** A donor that contributed to children's services at the library.
- **Stillwater Frontier Rotary Club:** A donor that contributed to children's books at the library.
- **Stillwater City Council:** The governing body of the City of Stillwater, responsible for adopting budgets, resolutions, and approving financial policies and changes.
- **William H. Joyce:** Mayor of the City of Stillwater.
- **Teresa Kadavy:** City Clerk of the City of Stillwater.
- **Kimberly Carnley:** City Attorney of the City of Stillwater.
- **Norman McNickle:** City Manager of the City of Stillwater. Responsible for budget preparation and amendments, and a signatory on official documents.
- **Alicia Evans:** Individual responsible for processing finance documents.
- **Paul Priegel:** Stillwater Regional Airport Director, and a point of contact for the FAA regarding airport projects.
- **Stacy Delano:** Library Director, and the requesting party for library-related budget amendments.
- **Jeff Watts:** Stillwater Police Department representative, and the requesting party for police-related budget amendments.
- **Chris Knight:** Waste Management Department representative, and the requesting party for waste management budget amendments.

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- **Monty Karns:** Transportation and Water Resources Department representative, and the requesting party for related budget amendments.
- **Loren Smith:** Electric Utility Department representative, and the requesting party for electric utility budget amendments.
- **Shelly Cross:** City Manager's Office representative, and the requesting party for CDBG grant and associated transfers.
- **Candy Staring:** Water Resources and Transportation Department representative, and the requesting party for related budget amendments.
- **Terry Essary:** Fire Department representative, and the requesting party for fire-related budget amendments.
- **Christy Cluck:** Finance Department representative, and a reviewer/approver of budget amendments.
- **State Auditor & Inspector:** Oklahoma state entity responsible for auditing municipal financial statements and receiving reports.
- **Payne County Assessor's Office:** Source of assessed value data for school and county amounts.
- **Oklahoma Municipal League:** An organization that uses financial reports from municipalities.
- **U.S. Bureau of Labor Statistics:** Provides the Consumer Price Index (CPI) for the south urban region, which is used for utility rate adjustments.

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