
REPORT TO:

STILLWATER CITY COUNCIL

No. CC-09

ISSUED BY THE CITY MANAGER - STILLWATER, OKLAHOMA

Date of Meeting: February 1, 2010

Subject: Second Quarter 2009/10 Financial Summary

Purpose of Report: To provide summary financial information to the City Council and the Citizens.

Background:

The attached financial summaries are being presented to the City Council on a quarterly basis. These summaries represent revenue and expenditure information for the general fund and other significant City funds, the Lakeside Golf Course, Stillwater Airport and the Stillwater Utilities Authority. The SUA report is in the format as requested by the Oklahoma Water Resources Board to be filed with them on a monthly basis.

The detailed collection reports for sales, use and cigarette tax are also attached with collections for the year through January. Hotel/Motel Tax collection history for the second quarter is included.

Included in the packet of reports is a quarterly report detailing the expenditures of the projects which are funded by the ½ cent sales tax.

All interim reports are un-audited.

Discussion:

General fund revenues represent 48.25% of the total projected budget. Sales Tax collections for the second quarter were behind last year's actual by 3.37% and behind budget by 5.94 percent. January collections have further reduced the position to 4.68% and 7.22% respectively. General fund expenditures represent 40.82% of the total projected budget.

Lakeside Golf Course revenues are 32.77% of the total projected budget, however slightly higher than this time last year. Expenditures are 42.78% of projected budget.

SUA revenues are 54.33% of the total projected budget. Mid-Year revenues are up from the prior year 2nd quarter by \$763,973. This increase has been contributed by the increase in the water rates for infrastructure projects, however water and wastewater revenues still lag behind the budget. Actual electric revenues are down slightly from the prior year, however are currently ahead of budget. Expenditures represent 48.7% of the total projected budget.

Budget Impact:

The monitoring of revenues and expenditures and their relationship to the budget is important in order to inform management and the City Council if measures need to be taken to meet projections. With mid-year results available the expectation would be that revenues and expenditures should compare to budget at approximately 50% of the budget realized. Seasonal activities and one time receipts or expenditures may impact quarterly targets. Management and staff are particularly concerned with the downward trend in sales tax collections. If the current trend continues there could be severe shortages to the general fund and SUA and fewer funds available to complete the transportation fund projects. Management has curtailed expenditures for travel and training, unfilled employee positions are remaining unfilled and capital expenditures may be cancelled or delayed. Additional budget adjustments are being evaluated by staff and management.

Recommendation:

.Staff recommends that management present alternatives for budget revisions to the city council for review and approval as they are determined and necessary to adjust to actual revenue levels.

Prepared by: Marcy Alexander, Finance Director
Reviewed by City Manager's Office:
Reviewed by City Attorney's Office:
Date of Preparation: January 26, 2009

Recommended by:

Dan Galloway
City Manager

Attachments: Quarterly Revenues by Fund; Quarterly Expenditures by Department; Airport, Lakeside Golf Course & SUA Revenues and Expenditures; Sales, Use, Cigarette and Hotel/Motel Tax reports; ½ cent sales tax report

Related Reports: None

City of Stillwater
Revenues by Fund
Significant Funds (Non-Trust Authorities)
For the month ended December 31, 2009 and 2008 and for six months then ended
With 50% of the Year Complete

General Fund SOURCE	Fiscal Year 2008-2009		Fiscal Year 2009-10		% of 2009-2010 Budget	Total 2009-2010 Budget	Budget Remaining	2008-2009 Year End
	Current Month	Cumulative	Current Month	Cumulative				
Sales Tax	1,859,602	11,909,153	1,827,683	11,507,976	48.75	23,607,363	12,099,387	22,978,191
Use Tax	81,420	432,956	64,316	404,429	50.55	800,000	395,571	732,005
Other Tax	147,005	1,039,395	148,101	997,662	47.84	2,085,300	1,087,638	1,861,592
Grants	36,820	52,477	56,092	182,092	59.77	304,674	122,582	224,938
Fines and Forfeits	65,799	419,424	72,102	416,957	48.26	864,000	447,043	762,078
Fees and Rental	33,434	282,526	46,708	330,685	39.36	840,074	509,389	867,411
Interest	7,815	89,106	374	2,807	2.57	109,000	106,193	134,020
Ambulance	126,827	431,248	114,918	471,105	53.08	887,500	416,395	857,733
Licenses & Permits	15,238	130,472	12,779	79,588	31.02	256,530	176,942	242,911
Other	45,423	277,126	6,502	323,361	51.09	632,950	309,589	487,163
Lease Proceeds					-	440,236	440,236	0
Less: Use tax payment	(79,617)	(426,462)	-	(398,363)	66.39	(600,000)	(201,637)	(600,000)
Transfer in from SUA	754,437	4,526,622	1,275,303	7,651,818	50.00	15,303,635	14,028,332	10,841,390
Net Revenues	3,094,203	19,164,043	3,624,878	21,970,117	48.25	45,531,262	23,561,145	39,389,432
Rural Fire								
Rural Fire Fees	13,684	31,810	44,249	45,212	33.49	135,000	89,788	116,849
Stormwater Mgmt								
Stormwater Fees	22,100	131,978	22,315	133,240	52.05	256,000	122,760	294,193
Transportation Imp								
Transfer from GF (1/2 cent sales tax)	266,077	1,704,259	266,077	1,704,259	51.45	3,312,210	1,607,951	3,634,464
Transfer from SUA	-	1,788,144	-	1,625,208				-
Self Insurance								
Work Comp Contribution	-	521,100	-	-	-	662,607	662,607	418,100
Reimbursements	13,167	79,566	33,457	199,679	114.10	175,000	(24,679)	162,756
Other	6,500	6,500	-	-		-	-	6,255
Transfers In-SUA	125,202	751,212	136,739	820,434	50.00	1,640,873	820,439	587,110
Total Fund	144,869	1,358,378	170,196	1,020,113	41.16	2,478,480	1,458,367	1,174,221

*Interest Allocated Annually

City of Stillwater
Expenditures by Department
Significant Funds (Non-Trust Authorities)
For the month ended December 31, 2009 and 2008 and for the Six Months Then Ended
With 50% of the year Complete

Department	Fiscal Year 2008-2009		Fiscal Year 2009-2010		% of 2009/2010 Budget	Total 2009-2010 Budget	2009/2010 Budget Remaining	2008-2009 Year End
	Current Month	Cumulative	Current Month	Cumulative				
Manager								
Personnel	43,060	268,625	44,554	276,477	44.94	615,180	338,703	589,075
Materials & Supplies	-	489	-	559	24.30	2,300	1,741	2,311
Services	2,484	11,949	3,357	19,055	47.64	40,000	20,945	27,697
Total	45,544	281,063	47,911	296,091	45.03	657,480	361,389	619,083
Manager-Rental								
Services	6,449	7,003	131	3,901	22.95	17,000	13,099	8,224
Total	6,449	7,003	131	3,901	22.95	17,000	13,099	8,224
Manager-Environmental								
Personnel	8,127	46,042	8,304	50,128	45.80	109,444	59,316	102,748
Materials & Supplies	41	1,645	204	555	9.36	5,929	5,374	4,826
Services	1,249	15,706	24,190	30,452	41.12	74,050	43,598	64,393
Capital	-	-	-	-	-	-	-	-
Total	9,417	63,393	32,698	81,135	42.83	189,423	108,288	171,967
Sister Cities								
Materials	226	1,300	116	521	20.43	2,550	2,029	1,486
Services	-	1,692	25	25	0.41	6,025	6,000	2,979
Total	226	2,992	141	546	6.37	8,575	8,029	4,465
Human Resources								
Personnel	31,847	192,839	30,507	185,661	45.56	407,511	221,850	408,790
Materials & Supplies	1,394	1,593	4,737	7,213	28.34	25,450	18,237	8,749
Services	5,140	24,875	7,944	23,557	29.67	79,400	55,843	63,854
Total	38,381	219,307	43,188	216,431	42.24	512,361	295,930	481,393
Information Technology								
Personnel	29,959	209,098	30,152	185,935	42.19	440,711	254,776	434,003
Materials & Supplies	4,713	27,906	2,869	29,055	48.33	60,116	31,061	70,139
Services	14,324	186,219	17,465	195,858	25.45	769,697	573,839	424,039
Capital	-	-	-	-	-	-	-	-
Total	48,996	423,223	50,486	410,848	32.34	1,270,524	859,676	928,181
Total Administration	149,013	996,981	174,555	1,008,952	38.00	2,655,363	1,646,411	2,213,313
Accounting								
Personnel	35,451	220,021	39,309	227,853	47.83	476,394	248,541	461,647
Materials & Supplies	367	33,003	11,635	38,726	72.25	53,600	14,874	50,265
Services	6,129	70,866	16,637	76,976	46.23	166,497	89,521	148,112
Capital	-	-	-	-	-	-	-	-
Total	41,947	323,890	67,581	343,555	49.33	696,491	352,936	660,024
Municipal Court								
Personnel	15,391	94,652	15,490	94,384	45.82	206,008	111,624	202,785
Materials & Supplies	141	3,717	48	4,201	39.54	10,625	6,424	8,791
Services	105	4,932	290	6,194	48.54	12,760	6,566	12,570
Total	15,637	103,301	15,828	104,779	45.68	229,393	124,614	224,146
Total Finance	57,584	427,191	83,409	448,334	48.42	925,884	477,550	884,170
Development Services Adm								
Personnel	23,218	141,614	21,595	138,469	40.53	341,638	203,169	310,889
Materials & Supplies	352	1,815	128	1,310	26.73	4,900	3,590	5,305
Services	1,143	2,981	297	1,440	16.36	8,800	7,360	9,374
Total	24,713	146,410	22,020	141,219	39.74	355,338	214,119	325,568
Development Review								
Personnel	4,505	35,883	14,455	85,886	35.62	241,106	155,220	80,126
Materials & Supplies	449	4,390	164	2,142	37.34	5,736	3,594	6,685
Services	9,423	29,030	1,150	18,449	31.86	57,900	39,451	55,205
Capital	-	-	-	-	-	3,200	3,200	3,914
Total	14,377	69,303	15,769	106,477	34.58	307,942	201,465	145,930
Building Safety/Property Maintenance								
Personnel	30,487	181,674	24,506	146,941	38.80	378,754	231,813	378,122
Materials & Supplies	843	6,788	890	4,989	39.78	12,540	7,551	12,050
Services	695	13,370	263	14,672	37.57	39,050	24,378	20,579
Capital	-	-	-	-	-	-	-	7,110
Total	32,025	201,832	25,659	166,602	38.71	430,344	263,742	417,861

City of Stillwater
 Expenditures by Department
 Significant Funds (Non-Trust Authorities)
 For the month ended December 31, 2009 and 2008 and for the Six Months Then Ended
 With 50% of the year Complete

Department	Fiscal Year 2008-2009		Fiscal Year 2009-2010		% of 2009\2010 Budget	Total 2009-2010 Budget	2009\2010 Budget Remaining	2008-2009 Year End
	Current Month	Cumulative	Current Month	Cumulative				
Total	15,055	82,551	18,112	90,182	47.57	189,584	99,402	178,519

City of Stillwater
Expenditures by Department
Significant Funds (Non-Trust Authorities)
For the month ended December 31, 2009 and 2008 and for the Six Months Then Ended
With 50% of the year Complete

Department	Fiscal Year 2008-2009		Fiscal Year 2009-2010		% of 2009\2010 Budget	Total 2009-2010 Budget	2009\2010 Budget Remaining	2008-2009 Year End
	Current Month	Cumulative	Current Month	Cumulative				
Recreation Programs								
Personnel	25,390	230,608	24,343	197,694	41.22	479,632	281,938	487,564
Materials & Supplies	883	30,506	1,032	23,668	14.09	168,000	144,332	124,550
Services	1,529	16,808	2,382	12,208	58.13	21,000	8,792	14,274
Capital	-	-	-	-	-	-	-	-
Total	27,802	277,922	27,757	233,570	34.93	668,632	435,062	626,388
Total Parks & Rec	202,654	1,371,773	194,197	1,277,034	39.77	3,210,660	1,933,626	3,013,608
Community Center Programming								
Personnel	-	198	-	97	27.23	355	258	198
Materials & Supplies	-	1,169	47	2,952	70.29	4,200	1,248	2,145
Services	3,296	37,384	5,448	53,789	44.88	119,850	66,061	95,605
Total	3,296	38,751	5,495	56,838	45.69	124,405	67,567	97,948
Community Center Operating								
Personnel	15,255	92,740	15,511	95,694	44.42	215,444	119,750	201,965
Materials & Supplies	356	8,990	7,455	19,359	45.41	42,632	23,273	32,019
Services	3,104	14,005	6,818	21,244	22.00	96,560	75,316	55,700
Capital	3,470	201,320	-	3,010	8.98	33,510	30,500	278,874
Total	22,185	317,055	29,784	139,307	35.89	388,146	248,839	568,558
Total Community Center	25,481	355,806	35,279	196,145	38.27	512,551	316,406	666,506
Patrol & Investigation								
Personnel	593,211	3,425,838	616,598	3,533,768	46.90	7,534,805	4,001,037	7,119,522
Materials & Supplies	34,572	188,730	26,020	180,220	40.15	448,847	268,627	487,502
Services	6,861	55,455	5,113	150,503	30.16	499,019	348,516	193,342
Capital	3,215	3,215	-	38,319	10.89	351,841	313,522	116,410
Total	637,859	3,673,238	647,731	3,902,810	44.18	8,834,512	4,931,702	7,916,776
Animal Welfare								
Personnel	10,222	63,326	10,791	65,804	48.19	136,555	70,751	134,909
Materials & Supplies	2,484	8,842	3,031	7,555	34.83	21,688	14,133	22,049
Services	647	3,386	1,742	10,855	32.58	33,319	22,464	16,570
Operating Capital	-	-	-	-	-	-	-	-
Total	13,353	75,554	15,564	84,214	43.96	191,562	107,348	173,528
SECC								
Personnel	11,852	63,347	12,266	76,733	45.39	169,036	92,303	149,825
Materials & Supplies	2,559	8,241	785	7,044	16.68	42,230	35,186	16,429
Services	5,567	31,911	4,014	53,926	34.49	156,370	102,444	93,399
Capital	-	-	-	-	-	-	-	-
Total	19,978	103,499	17,065	137,703	37.46	367,636	229,933	259,653
E911								
Personnel	-	109,380	-	-	-	117,203	117,203	109,380
Services	-	-	-	-	-	39,000	39,000	3,470
Total	-	109,380	-	-	-	156,203	156,203	112,850
Dare Program								
Services	-	-	-	468	11.70	4,000	3,532	2,315
Total	-	-	-	468	11.70	4,000	3,532	2,315
Total Police	671,190	3,961,671	680,360	4,125,195	43.18	9,553,913	5,428,718	8,465,122
Fire Services								
Personnel	504,155	2,693,038	522,808	2,717,451	46.16	5,886,518	3,169,067	5,458,022
Materials & Supplies	26,490	83,971	6,106	60,109	27.16	221,280	161,171	181,979
Services	52,373	138,183	45,314	98,118	26.32	372,774	274,656	261,335
Capital	-	-	-	636,664	-	640,236	3,572	21,741
Total Fire	583,018	2,915,192	574,228	3,512,342	49.33	7,120,808	3,608,466	5,923,077
Ambulance								
Personnel	1	23	1	4	0.51	800	796	27
Materials & Supplies	12,677	55,494	10,966	50,360	38.38	131,213	80,853	110,426
Services	2,045	25,541	1,250	25,581	32.09	79,717	54,136	67,128
Capital	46,948	46,948	-	21,325	-	150,000	128,675	46,948
Total Ambulance	61,671	128,006	12,217	97,270	26.89	361,730	264,460	224,529
Library Administration								
Personnel	64,687	393,248	64,320	388,438	44.10	880,789	492,351	851,335
Materials & Supplies	7,725	92,024	11,904	81,905	49.11	166,784	84,879	153,343
Services	11,652	99,008	6,110	74,456	42.60	174,789	100,333	216,733
Capital	-	-	-	-	-	60,000	60,000	-

City of Stillwater
Expenditures by Department
Significant Funds (Non-Trust Authorities)
For the month ended December 31, 2009 and 2008 and for the Six Months Then Ended
With 50% of the year Complete

Department	Fiscal Year 2008-2009		Fiscal Year 2009-2010		% of 2009\2010 Budget	Total 2009-2010 Budget	2009\2010 Budget Remaining	2008-2009 Year End
	Current Month	Cumulative	Current Month	Cumulative				
Total	84,064	584,280	82,334	544,799	42.48	1,282,362	737,563	1,221,411
Total Library	84,064	584,280	82,334	544,799	42.48	1,282,362	737,563	1,221,411
Legal								
Personnel	33,178	204,937	40,665	247,645	44.84	552,234	304,589	456,042
Materials & Supplies	1,905	4,677	1,723	7,514	46.96	16,000	8,486	16,654
Services	1,127	6,922	1,174	5,528	19.26	28,699	23,171	17,590
Capital	-	-	-	-	-	-	-	-
Total	36,210	216,536	43,562	260,687	43.67	596,933	336,246	490,286
City Hall Maintenance								
Personnel	12,275	74,747	12,640	76,364	45.35	168,396	92,032	161,139
Materials & Supplies	2,289	17,903	1,879	15,690	42.49	36,928	21,238	32,627
Services	7,226	81,258	-	69,068	44.20	156,249	87,181	106,159
Capital	-	-	-	-	-	-	-	-
Total	21,790	173,908	14,519	161,122	44.56	361,573	200,451	299,925
General Government								
Personnel	1,938	6,018	969	4,075	31.55	12,918	8,843	12,009
Materials & Supplies	2,117	7,619	3,095	7,893	49.99	15,790	7,897	17,834
Services	28,690	262,312	92,897	311,654	40.00	779,093	467,439	471,910
Capital	2,066	19,261	-	10,000	100.00	10,000	-	157,314
Total	34,811	295,210	96,961	333,622	40.80	817,801	484,179	659,067
Total General Government	92,811	685,654	155,042	755,431	42.53	1,776,307	1,020,876	1,449,278
Total General Fund	2,443,216	14,485,071	2,301,412	13,708,918	40.82	33,582,286	19,873,368	29,884,813
Rural Fire								
Personnel	-	-	-	-	-	23,090	23,090	-
Materials & Supplies	915	8,418	823	25,103	32.68	76,825	51,722	41,789
Services	36	1,595	240	1,763	8.11	21,736	19,973	13,188
Capital	-	-	-	-	-	-	-	12,245
Total	951	10,013	1,063	26,866	22.08	121,651	94,785	67,222
Storm Managment								
Personnel	6,785	66,952	12,079	73,340	46.03	159,315	85,975	130,960
Materials & Supplies	2,244	24,816	2,630	10,321	24.69	41,799	31,478	49,229
Services	-	34,049	17,880	18,979	19.73	96,200	77,221	58,880
Capital	-	-	-	-	-	-	-	-
Total	9,029	125,817	32,589	102,640	34.52	297,314	194,674	239,069
Transportation Improvement								
Personnel	21,222	136,453	26,555	152,347	45.48	334,979	182,632	272,544
Materials & Supplies	471	8,717	985	6,163	15.18	40,607	34,444	24,340
Services	-	-	850	1,717	-	2,000	283	1,580
Capital	619,122	1,914,104	423,039	4,812,608	59.03	8,152,721	3,340,113	6,231,133
Total	640,815	2,059,274	451,429	4,972,835	58.30	8,530,307	3,557,472	6,529,597
Self Insurance								
Personnel	338,524	1,492,743	345,540	2,137,136	47.67	4,483,573	2,346,437	3,645,210
Materials & Supplies	-	-	-	-	-	-	-	-
Services	140,914	636,457	157,736	710,668	39.77	1,786,750	1,076,082	1,014,762
Capital	-	-	-	-	-	-	-	-
Total	479,438	2,129,200	503,276	2,847,804	45.42	6,270,323	3,422,519	4,659,972
Total Expenditures	3,573,449	18,809,375	3,289,769	21,659,063	44.38	48,801,881	27,142,818	41,380,673
Total Personnel	2,157,728	12,389,567	2,220,605	12,999,674	45.40	28,636,632	15,636,958	26,205,571
Total Materials & Supplies	212,813	1,554,550	150,399	907,290	33.19	2,733,365	1,826,075	3,310,158
Total Services	397,500	2,054,745	483,531	2,193,571	33.97	6,457,986	4,264,415	4,069,118
Total Operating Expenditures	2,768,041	15,998,862	2,854,535	16,100,535	42.56	37,827,983	21,727,448	33,584,847
Total Capital	805,408	2,810,513	435,234	5,558,528	50.65	10,973,898	5,415,370	7,795,826
Total Expenditures	3,573,449	18,809,375	3,289,769	21,659,063	44.38	48,801,881	27,142,818	41,380,673

>>>>UNAUDITED<<<<

Revenues and Expenditures
Stillwater Utilities Authority

For the month ended December 31, 2009 and 2008 and for the six months then ended
With 50% of the year complete

Revenues:	Fiscal Year 2008/2009		Fiscal Year 2009/2010		Total 2009-	%of 2009-10
	Current Month	Cumulative	Current Month	Cumulative	2010 Budget	Budget
Charges for Services: Electric	\$ 2,540,981.55	\$ 21,548,717.26	\$ 2,539,815.80	\$ 21,457,601.50	\$ 37,337,320	57.47
Charges for Services: Water	447,894.96	3,183,943.61	558,507.56	3,951,981.52	8,119,619	48.67
Charges for Services: Wastewater	351,220.42	2,171,336.30	353,188.95	2,149,921.39	4,355,578	49.36
Charges for Services: Sanitation	347,123.21	2,057,997.70	354,773.76	2,157,945.32	3,894,000	55.42
Charges for Services: Customer Service	72,741.83	471,044.80	85,088.69	577,578.76	954,200	60.53
Interest Income	24,353.37	180,529.45	1,410.32	6,906.97	375,000	1.84
Miscellaneous Income	83,086.04	512,704.57	438,996.56	733,577.00	1,213,380	60.46
Transfers in - General Fund	665,192.15	4,260,648.28	653,437.80	4,115,382.30	8,444,595	48.73
Total Revenues	\$ 4,532,593.53	\$ 34,386,921.97	\$ 4,985,219.44	\$ 35,150,894.76	\$ 64,693,692	54.33
Expenditures:						
Customer Service & Accounting	125,230.46	690,050.14	106,390.09	639,526.84	1,659,108	38.55
Interest Expense - Jr. Lien	-	-	-	-	-	-
2005 Revenue Bond Principal	-	110,083.62	-	263,188.43	263,189	100.00
2005 Revenue Bond Interest	-	31,084.33	-	29,295.53	53,986	54.27
2007 Revenue Note Principal	185,000.00	185,000.00	320,000.00	320,000.00	645,000	49.61
2007 Revenue Note Interest	218,710.58	218,710.58	101,476.00	101,476.00	197,064	51.49
Electric:						
Operating & Maintenance	615,692.34	3,609,583.88	568,444.00	3,063,830.74	8,656,123	35.39
Purchased Power	1,419,045.89	12,418,598.04	1,462,258.30	11,818,586.22	22,650,000	52.18
Water:						
Operating & Maintenance	539,174.50	3,013,916.31	424,813.60	1,929,307.14	7,078,297	27.26
2002 Revenue Bond Principal	1,985,000.00	1,985,000.00	850,000.00	850,000.00	850,000	100.00
2002 Revenue Bond Interest	43,871.25	43,871.25	13,600.00	13,600.00	13,600	100.00
2005 Revenue Bond Principal	-	309,919.36	-	740,956.62	740,956	100.00
2005 Revenue Bond Interest	-	87,511.96	-	82,475.95	151,985	54.27
WTP Permanent Financing Principal	-	85,337.08	-	85,337.08	170,674	50.00
WTP Permanent Financing Interest	-	5,855.07	-	5,390.45	10,600	50.85
Wastewater:						
Operating & Maintenance	178,085.38	881,131.70	116,690.55	905,552.63	4,652,467	19.46
2005 Revenue Bond Principal	-	449,997.02	-	1,075,854.95	1,075,855	100.00
2005 Revenue Bond Interest	-	127,066.21	-	119,753.52	220,680	54.27
WWTP Permanent Financing Principal	-	272,953.25	-	277,804.84	559,706	49.63
WWTP Permanent Financing Interest	-	115,452.83	-	109,391.21	216,707	50.48
Sanitation:						
Operating & Maintenance	259,174.30	1,527,578.36	249,775.83	1,388,232.10	2,840,917	48.87
Transfer out - General Fund	754,437.00	2,738,477.65	1,275,303.00	7,651,818.00	15,303,635	50.00
Transfer out - Transportation Fund	-	1,788,144.35	-	1,625,207.55	-	-
Transfer out - Health Insurance	125,202.00	751,212.00	136,739.00	820,434.00	1,640,873	50.00
Total Expenditures	6,448,623.70	31,446,534.99	5,625,490.37	33,917,019.80	69,651,422	48.70
Excess Revenues over Expenditures	\$ (1,916,030.17)	\$ 2,940,386.98	\$ (640,270.93)	\$ 1,233,874.96	\$ (4,957,730)	(24.89)

OTHER INFORMATION

Current Tap Fee \$ 100.00

Connections

Active	16,039
Non-Active	671
Total	16,710

Current Water Information

Produced	154,086,432	(net of 6,442,568 backwash and ozone cooling)
Sold	137,109,700	
Unaccountable	16,976,732	

Monthly Operating Statement Approval

Nathan Bates, Chairman

ATTEST:

Clerk

(SEAL)

>>>>UNAUDITED<<<<
Revenues and Expenditures
LAKESIDE GOLF COURSE

For the month ended December 31, 2009 and 2008 and for the six months then ended
With 50% of the year complete

	Current Month		Year-to-date			% of 2009/2010 Budget	Total 2009-2010 Budget
	2009-2010	2008-2009	2009-2010	2008-2009	2008-2009 Year End		
Revenues:							
Annual Passes and fees	\$ 3,242.26	\$ 8,059.52	\$ 43,994.96	\$ 32,092.63	\$ 128,482.80	37.41%	117,596.00
Daily Green Fees	2,291.26	4,501.09	126,338.11	123,639.61	228,597.93	51.03%	247,562.00
Cart Rental/Trail Fees	1,265.20	2,784.32	81,172.29	78,056.69	155,907.33	48.47%	167,477.00
Range Fees	290.03	550.16	15,042.88	13,688.59	32,254.80	40.72%	36,938.00
Lessons	-	70.00	230.00	122.00	2,792.00	N/A	-
Total Charges for Services	7,088.75	15,965.09	266,778.24	247,599.52	548,034.86	46.84%	569,573.00
Bank interest	2.92	5.06	21.02	38.19	57.27		-
Sales of Merchandise	2,633.96	5,348.73	38,408.51	43,782.00	90,006.04	44.20%	86,904.00
Sales of Food	581.68	726.04	7,876.64	8,371.00	15,648.05	26.74%	29,459.00
Sales of Beverages	267.03	740.51	27,904.47	27,797.39	58,777.58	47.36%	58,918.00
Total Sales Receipts	3,482.67	6,815.28	74,189.62	79,950.39	164,431.67	42.33%	175,281.00
Miscellaneous	1,092.90	35.00	6,370.12	6,170.12	12,091.98	33.32%	19,120.00
Return Check Charges	-	-	-	-	-		-
Transfers In					464,400.51	0.00%	296,033.00
Total Revenues	\$ 11,667.24	\$ 22,820.43	\$ 347,359.00	\$ 333,758.22	\$ 1,189,016.29	32.77%	\$ 1,060,007.00
Expenditures:							
Administration:							
Salaries, Wages, Benefits	23,347.35	18,000.02	156,894.80	129,193.55	328,903.76	50.77%	309,035.00
Materials	1,357.46	7,277.77	63,653.16	53,677.34	133,024.14	34.89%	182,450.00
Services	1,272.10	2,645.12	70,407.18	64,162.93	100,130.07	59.92%	117,505.00
Debt Administration	-	-	-	-	-		-
Capital	-	-	-	-	-		-
Total Administration	25,976.91	27,922.91	290,955.14	247,033.82	562,057.97	47.78%	608,990.00
Course Maintenance:							
Salaries, Wages, Benefits	14,860.35	17,997.57	110,012.92	127,730.26	238,625.59	34.86%	315,617.00
Materials	5,486.75	9,237.46	50,721.61	72,095.29	156,567.32	40.08%	126,550.00
Services	194.09	172.36	1,789.17	32,349.17	63,750.68	20.22%	8,850.00
Capital	-	-	-	3,145.00	26,420.00	-	-
Total Course Maintenance	20,541.19	27,407.39	162,523.70	235,319.72	485,363.59	36.03%	451,017.00
Total Expenditures	46,518.10	55,330.30	453,478.84	482,353.54	1,047,421.56	42.78%	1,060,007.00
Excess Revenues over Expenditures	\$ (34,850.86)	\$ (32,509.87)	\$ (106,119.84)	\$ (148,595.32)	\$ 141,594.73		\$ -

	Current Month		Fiscal Year-to-date		March-Sept	
	2009-2010	2008-2009	2009-2010	2008-2009	2009	2008
Golf Rounds Played	688	705	18,965	12,240	21,751	18,403

Notes:- Cash transferred from SUA for the month of December, 2009 was \$2,974.68 for sales tax.

The total cash transferred to SPGA in FY 2010 is \$33,462.79.

STILLWATER REGIONAL AIRPORT

Income Statement

December 1, 2009-December 31, 2009

	Budget	Current Month	Year to Date Before Encumbrances	Encumbrances	Year to Date Including Encumbrances	Remaining Budget	Last Year to Date Including Encumbrances
Revenue							
Fuel Sales	\$ 1,210,000	\$ 84,750	\$ 462,557	-	\$ 462,557	\$ 747,443	\$ 594,451
Flowage Fee	62,000	5,471	31,071	-	31,071	30,929	30,623
Rentals	143,800	14,180	84,021	-	84,021	59,779	77,187
Parking and land fees	56,000	3,520	32,391	-	32,391	23,609	32,392
Miscellaneous	16,900	2,874	8,253	-	8,253	8,647	6,495
Sale of Surplus	-	-	-	-	-	-	-
Total Revenues	1,488,700	110,796	618,292	-	618,292	870,408	741,148
Expenditures							
Line Service							
Personnel Costs	64,034	4,852	31,600	-	31,600	32,434	28,670
Vehicle/Equipment repair and gasoline	1,905	79	550	562	1,112	793	452
Gasoline for resale	1,210,000	17,644	413,310	100,046	513,356	696,644	631,544
Gasoline - credit card fee	-	46	273	-	273	(273)	228
Other materials and supplies	600	-	125	-	125	475	125
Plane wash supplies	-	-	-	-	-	-	-
Outside repair of vehicles and equipment	1,200	-	94	-	94	1,106	57
Repair Building/Structure	2,400	-	2,428	-	2,428	(28)	1,716
Airport emergency rescue	2,400	-	182	-	182	2,218	729
In-service Training	1,600	-	855	-	855	745	369
Vehicles	-	-	-	-	-	-	-
Other Equipment	-	-	-	-	-	-	-
Building & Structure	-	-	-	-	-	-	-
Total Line Services	1,284,139	22,620	449,417	100,608	550,025	734,114	663,890
Maintenance							
Personnel Cost	84,195	6,166	39,130	-	39,130	45,065	36,983
Vehicle/Equipment repair and gasoline	11,563	499	3,150	7,624	10,774	789	7,077
Other materials and supplies	3,575	10	1,028	-	1,028	2,547	2,156
Loan Repayments	4,000	2,000	2,000	-	2,000	2,000	2,000
Other rentals	250	-	-	-	-	250	-
Outside repair of vehicles and equipment	3,800	169	2,214	-	2,214	1,586	1,927
Runway Repair/Upkeep	19,781	664	7,748	-	7,748	12,033	5,562
Travel Expense	1,350	-	165	-	165	1,185	-
Concrete\Sand\Asphalt	2,000	-	30	-	30	1,970	1,083
Building supplies and maintenance	4,950	-	2,670	-	2,670	2,280	2,133
Non Recurring Mat/Service	5,000	-	-	-	-	5,000	1,943
Land Upkeep	2,450	-	415	-	415	2,035	36
Other Equipment	-	-	-	-	-	-	-
Building and Structure	-	-	-	-	-	-	-
Transfer to Assets	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-
Total Maintenance	142,914	9,507	58,549	7,624	66,173	76,741	60,901
Administrative							
Personnel Cost	142,215	10,608	64,506	-	64,506	77,709	63,917
Materials and supplies	5,550	58	1,043	-	1,043	4,507	1,231
Concessions	2,500	-	481	-	481	2,019	124
Clearing/Materials	-	-	-	6,000	6,000	(6,000)	6,000
Utilities	7,300	386	1,941	901	2,842	4,458	2,348
Other rentals	100	-	-	-	-	100	-
Repair of building and equipment	4,450	192	834	-	834	3,616	1,175
Promotional material	1,700	27	1,563	-	1,563	137	508
Dues & Memberships	650	-	745	-	745	(95)	587
Miscellaneous Services	175	-	45	-	45	130	59
Travel	3,900	-	1,046	-	1,046	2,854	3,028
Professional Services	36,000	760	16,738	358	17,096	18,904	26,035
Clearing/Services	-	-	-	6,000	6,000	(6,000)	6,000
Other Equipment	-	-	-	-	-	-	-
Building and Structure	-	-	-	-	-	-	-
Total Administration	204,540	12,031	88,942	13,259	102,201	102,339	111,013
Total Expenditures	1,631,593	44,159	596,909	121,491	718,400	913,193	835,804
Excess revenue over (under) expenditures	\$ (142,893)	\$ 66,637	\$ 21,383	\$ (121,491)	\$ (100,108)	\$ (42,785)	\$ (94,656)

City of Stillwater
 Use Tax Receipts
 Prepared: January 7, 2010

USE TAX	FYE 99	FYE 00	% CHANGE	FYE 01	% CHANGE	FYE 02	% CHANGE	FYE 03	% CHANGE	FYE 04	% CHANGE	FYE 05	% CHANGE	FYE 06	% CHANGE	FYE 07	% CHANGE	FYE 08	% CHANGE	FYE 09	% CHANGE	FYE 10	% CHANGE
JULY	24,636.20	34,326.05	39.33	70,783.56	106.21	30,143.78	-57.41	29,218.26	-3.07	37,798.10	29.36	59,846.89	58.33	88,063.63	47.15	79,291.17	-9.96	82,892.50	4.54	71,332.31	-13.95	64,914.42	-9.00
AUGUST	16,179.30	47,238.17	191.97	42,503.23	-10.02	29,621.67	-30.31	28,903.46	-2.42	24,703.57	-14.53	41,948.71	69.81	88,212.47	110.29	115,066.25	30.44	79,543.05	-30.87	58,327.71	-26.67	62,964.67	7.95
SEPTEMBER	19,617.83	40,591.02	106.91	35,095.87	-13.54	22,482.14	-35.94	38,241.08	70.10	35,409.79	-7.40	42,567.30	20.21	58,940.82	38.47	90,021.01	52.73	57,960.97	-35.61	72,126.78	24.44	64,528.94	-10.53
OCTOBER	27,251.30	34,255.92	25.70	52,825.85	54.21	34,190.81	-35.28	33,815.83	-1.10	57,814.50	70.97	41,606.93	-28.03	82,175.11	97.50	102,768.82	25.06	81,976.77	-20.23	79,902.97	-2.53	73,466.79	-8.05
NOVEMBER	22,359.92	55,453.47	148.00	42,292.69	-23.73	30,348.81	-28.24	29,166.02	-3.90	40,172.88	37.74	74,589.58	85.67	81,915.91	9.82	81,405.22	-0.62	92,648.12	13.81	69,845.88	-24.61	74,238.21	6.29
DECEMBER	24,924.54	59,896.79	140.31	42,795.09	-28.55	17,025.11	-60.22	34,112.67	100.37	50,848.36	49.06	45,612.79	-10.30	68,354.13	49.86	137,375.60	100.98	68,477.37	-50.15	81,420.32	18.90	64,316.26	-21.01
JANUARY	22,839.23	62,410.82	173.26	26,112.40	-58.16	28,919.67	10.75	42,990.50	48.65	41,127.81	-4.33	51,149.80	24.37	70,671.74	38.17	132,839.55	87.97	92,778.63	-30.16	-	-100.00	56,924.65	
FEBRUARY	28,108.78	77,780.08	176.71	39,891.03	-48.71	34,883.96	-12.55	33,253.75	-4.67	47,474.95	42.77	70,269.71	48.01	84,488.34	20.23	122,460.98	44.94	86,689.02	-29.21	45,928.91	-47.02	-	
MARCH	29,161.76	43,101.43	47.80	23,668.14	-45.09	30,826.79	30.25	27,273.19	-11.53	34,710.75	27.27	59,280.97	70.79	75,096.34	26.68	128,234.66	70.76	112,398.48	-12.35	58,627.72	-47.84	-	
APRIL	31,878.63	57,806.18	81.33	12,936.97	-77.62	30,509.94	135.84	31,622.76	3.65	36,871.21	16.60	56,744.72	53.90	71,755.63	26.45	92,049.30	28.28	65,966.99	-28.34	62,751.29	-4.87	-	
MAY	40,669.58	75,425.66	85.46	31,399.92	-58.37	38,298.93	21.96	31,075.56	-18.85	45,262.21	45.65	75,097.04	65.92	73,133.62	-2.61	68,650.40	-6.13	81,588.16	18.85	58,736.15	-28.01	-	
JUNE	32,176.44	38,807.13	20.61	23,784.00	-38.71	26,858.81	12.93	30,731.07	14.42	61,490.95	100.09	68,195.80	10.90	99,987.63	46.62	41,561.20	-58.43	53,777.96	29.39	73,005.30	35.75	-	
TOTAL	319,802.51	627,092.72	96.09	444,088.75	-29.18	354,107.42	-20.26	390,404.15	10.25	513,685.08	31.58	686,910.24	33.72	942,795.37	37.25	1,191,724.16	26.40	956,698.02	-16.82	732,005.34	-23.49	461,353.94	6.56

Note: Amounts reported include interest income earned by the Oklahoma Tax Commission on these funds before they are forwarded to the City. The interest is transferred with the tax to Oklahoma State University up to a total of \$600,000 per year. In fiscal year 99-00 the excess funds collected were transferred to an alternate revenue account in the general fund and were available for appropriation by the City.

A 1/2 cent increase was effective October 1, 2001 with the first receipts in December 2001.

Ordinance No. 2562 was adopted on April 7, 1997 to enact the use tax. The use tax transfer agreement with OSU will expire on December 31, 2012.

January 2009-Refunds were in excess of collections. A large refund of use tax was processed for a local manufacturer for use tax they paid in error on manufacturing equipment and raw materials used in their final product. This company holds a manufacturing exempt. The tax was paid in error from 2005-2007

TO: DAN GALLOWAY, CITY MANAGER
 FROM: MARCY ALEXANDER, DIRECTOR OF FINANCE
 DATE: JANUARY 7, 2010
 RE: SALES TAX REPORT-GENERAL PURPOSE (3 CENT ONLY)

	00 TO 01			01 TO 02			02 TO 03			03 TO 04			04 TO 05			05 TO 06			06 TO 07			07 TO 08			08 TO 09			09 TO 10		
	FYE 2000	FYE 2001	% CHANGE	FYE 2002	% CHANGE	FYE 2003	% CHANGE	FYE 2004	% CHANGE	FYE 2005	% CHANGE	FYE 2006	% CHANGE	FYE 2007	% CHANGE	FYE 2008	% CHANGE	FYE 2009	% CHANGE	FYE 2010	% CHANGE									
JULY	1,064,018.51	1,185,643.78	11.43%	1,168,318.40	-1.46%	1,178,769.41	0.89%	1,236,300.03	4.88%	1,359,099.14	9.93%	1,440,652.10	6.00%	1,580,206.94	9.69%	1,654,728.72	4.72%	1,718,838.69	3.87%	1,813,986.96	5.54%									
AUGUST	1,059,099.78	1,135,006.89	7.17%	1,177,720.67	3.76%	1,165,913.98	-1.00%	1,140,166.00	-2.21%	1,111,516.21	-2.51%	1,179,102.41	6.08%	1,408,283.32	19.44%	1,425,666.99	1.23%	1,511,225.10	6.00%	1,476,298.95	-2.31%									
SEPTEMBER	1,102,045.50	1,111,281.26	0.84%	1,101,124.38	-0.91%	1,224,047.61	11.16%	1,307,090.07	6.78%	1,376,392.09	5.30%	1,583,995.71	15.08%	1,418,284.16	-10.46%	1,508,260.22	6.34%	1,716,435.11	13.80%	1,632,761.56	-4.87%									
OCTOBER	1,268,004.23	1,344,259.24	6.01%	1,465,628.43	9.03%	1,365,354.51	-6.84%	1,448,208.20	6.07%	1,706,509.06	17.84%	1,555,729.71	-8.84%	1,624,644.74	4.43%	1,900,254.67	16.96%	1,957,883.70	3.03%	1,827,749.85	-6.65%									
NOVEMBER	1,137,688.75	1,242,843.71	9.24%	1,179,731.74	-5.08%	1,193,046.57	1.13%	1,366,142.46	14.51%	1,306,890.78	-4.34%	1,422,895.36	8.88%	1,549,968.43	8.93%	1,588,928.80	2.51%	1,709,518.39	7.59%	1,546,596.79	-9.53%									
DECEMBER	1,050,665.90	1,123,970.39	6.98%	1,148,531.07	2.19%	1,243,218.63	8.24%	1,270,490.16	2.19%	1,229,723.78	-3.21%	1,381,968.00	12.38%	1,457,337.46	5.45%	1,524,608.35	4.62%	1,593,944.77	4.55%	1,566,585.04	-1.72%									
JANUARY	1,103,088.02	1,101,975.88	-0.10%	1,222,710.20	10.96%	1,264,076.88	3.38%	1,303,090.78	3.09%	1,323,031.28	1.53%	1,508,396.40	14.01%	1,560,751.71	3.47%	1,688,002.71	8.15%	1,704,245.73	0.96%	1,490,851.95	-12.52%									
FEBRUARY	1,277,954.31	1,334,322.42	4.41%	1,332,352.83	-0.15%	1,243,353.64	-6.68%	1,327,920.33	6.80%	1,408,537.72	6.07%	1,586,886.01	12.66%	1,680,447.97	5.90%	1,706,755.47	1.57%	1,669,197.27	-2.20%											
MARCH	1,109,415.75	1,190,731.89	7.33%	1,183,876.59	-0.58%	1,215,653.11	2.68%	1,251,860.25	2.98%	1,349,373.23	7.79%	1,573,535.12	16.61%	1,479,150.73	-6.00%	1,582,523.48	6.99%	1,701,554.24	7.52%											
APRIL	1,046,062.47	1,074,156.18	2.69%	1,198,437.42	11.57%	1,122,316.74	-6.35%	1,189,903.18	6.02%	1,190,936.23	0.09%	1,282,427.96	7.68%	1,457,152.53	13.62%	1,460,425.97	0.22%	1,448,001.41	-0.85%											
MAY	1,090,147.20	1,378,083.25	26.41%	1,148,148.39	-16.69%	1,159,736.27	1.01%	1,239,511.34	6.88%	1,266,083.57	2.14%	1,333,639.38	5.34%	1,515,745.89	13.65%	1,510,734.49	-0.33%	1,430,114.73	-5.34%											
JUNE	1,200,870.36	1,192,701.07	-0.68%	1,171,999.22	-1.74%	1,200,293.62	2.41%	1,287,580.08	7.27%	1,438,660.89	11.73%	1,379,815.35	-4.09%	1,442,127.91	4.52%	1,651,412.03	14.51%	1,534,632.75	-7.07%											
TOTAL	\$ 13,509,060.78	\$ 14,414,975.96	6.71%	14,498,579.34	0.58%	14,575,780.97	0.53%	15,368,262.88	5.44%	16,066,753.98	4.55%	17,229,043.51	7.23%	18,174,101.79	5.49%	19,202,301.90	5.66%	19,695,591.89	2.57%	#####	-4.68%									

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE LOWER THAN LAST YEAR-TO-DATE BY 4.68%

	PERCENT
ADOPTED BUDGET Y-T-D	100.00 12,238,259.90
ACTUAL Y-T-D	92.78 11,354,831.10
CUMULATIVE DIFFERENCE Y-T-D	(7.22) (883,428.80)

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE LOWER THAN THE BUDGETED REVENUES BY 7.22% ON THE BASIS NOTED ABOVE

**HISTORICAL NOTES 2001: RECEIPTS IN NOVEMBER ARE FOR SALES IN SEPTEMBER
 THE WORLD TRADE CENTER TOWERS IN NYC AND THE PENTAGON WERE ATTACKED ON SEPTEMBER 11, 2001

A 1/2 CENT SALES TAX INCREASE EFFECTIVE OCTOBER 1, 2001 IS NOT INCLUDED IN THIS REPORT. THE INCREASE IS TO BE TEMPORARY AND USED FOR STREET IMPROVEMENTS.

THIS REPORT IS THE TOTAL OF TAXES ONLY, NO INTEREST. INTEREST EARNED BY THE OKLAHOMA TAX COMMISSION ON THESE FUNDS IS REPORTED IN A SEPARATE ACCOUNT IN THE GENERAL FUND.

May 2001, April 2002 and November 2003 increases reflect the impact of electronic filing requirement deadlines for businesses with \$100,000, \$25,000 and \$2,500 of sales tax to report per month respectively.

**HISTORICAL NOTES 2009: In July, August and September, SUA customers were charged an incorrect amount for Sales tax which was corrected and the adjustment is reflected in the March receipts. (\$181,970.57)

City of Stillwater
Sales Tax Receipts
Half Cent Sales Tax Dedicated to Transportation Project:
January 7, 2010

	Tax Receipts With Interest FYE 2002	Tax Receipts With Interest FYE 2003	02 to 03 % Change	Tax Receipts With Interest FYE 2004	03 to 04 % Change	Tax Receipts With Interest FYE 2005	04 to 05 % Change	Tax Receipts With Interest FYE 2006	05 to 06 % Change	Tax Receipts With Interest FYE 2007	06 to 07 % Change	Tax Receipts With Interest FYE 2008	07 to 08 % Change	Tax Receipts With Interest FYE 2009	08 to 09 % Change	Tax Receipts With Interest FYE 2010	09 to 10 % Change
July	-	196,542.77		206,110.75	4.87%	226,622.83	9.95%	240,108.68	5.95%	263,806.16	9.87%	276,330.53	4.75%	286,917.82	3.83%	302,633.61	5.48%
August	-	194,461.62		190,085.58	-2.25%	185,366.72	-2.48%	196,777.27	6.16%	235,162.34	19.51%	238,058.16	1.23%	252,361.06	6.01%	246,427.83	-2.35%
September	-	204,143.27		217,913.59	6.75%	229,541.30	5.34%	264,308.60	15.15%	236,845.93	-10.39%	252,210.62	6.49%	286,566.03	13.62%	272,530.31	-4.90%
October	-	227,678.31		241,772.22	6.19%	284,631.60	17.73%	259,288.28	-8.90%	271,367.94	4.66%	317,015.77	16.82%	326,796.40	3.09%	305,003.87	-6.67%
November	-	198,973.24		227,690.41	14.43%	217,985.53	-4.26%	237,149.23	8.79%	258,879.93	9.16%	265,327.98	2.49%	285,541.44	7.62%	258,183.37	-9.58%
December	191,571.18	207,306.29	8.21%	211,795.26	2.17%	204,953.96	-3.23%	230,619.29	12.52%	243,362.63	5.53%	254,410.98	4.54%	266,076.86	4.59%	261,375.12	-1.77%
January	203,915.86	210,755.69	3.35%	217,257.27	3.08%	220,701.51	1.59%	251,811.75	14.10%	260,641.87	3.51%	281,724.72	8.09%	284,430.87	0.96%	248,798.16	-12.53%
February	222,191.80	207,309.91	-6.70%	221,417.48	6.81%	235,950.52	6.56%	264,846.36	12.25%	280,621.31	5.96%	284,989.16	1.56%	278,661.04	-2.22%		
March	197,440.20	202,663.38	2.65%	208,703.54	2.98%	225,075.14	7.84%	262,663.03	16.70%	246,882.45	-6.01%	264,198.48	7.01%	283,952.43	7.48%		
April	199,859.30	187,117.14	-6.38%	198,391.00	6.03%	198,696.94	0.15%	214,091.58	7.75%	243,278.94	13.63%	243,880.53	0.25%	241,689.44	-0.90%		
May	191,458.60	193,349.74	0.99%	206,655.77	6.88%	211,203.70	2.20%	222,622.71	5.41%	253,054.19	13.67%	252,214.77	-0.33%	238,707.25	-5.36%		
June	195,471.86	200,121.91	2.38%	214,670.78	7.27%	240,040.88	11.82%	229,969.23	-4.20%	240,354.65	4.52%	275,706.19	14.71%	256,141.86	-7.10%		
Total	\$ 1,401,908.80	\$ 2,430,423.27	73.37%	\$ 2,562,463.65	5.43%	\$ 2,680,770.63	4.62%	\$ 2,874,256.01	7.22%	\$ 3,034,258.34	5.57%	\$ 3,206,067.89	5.66%	\$ 3,287,842.50	2.55%	\$ 1,894,952.27	-4.71%

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE LOWER THAN LAST YEAR-TO-DATE BY 4.71%

	PERCENT	
ADOPTED BUDGET Y-T-D	100.00	2,043,143.39
ACTUAL Y-T-D	92.75	1,894,952.27
CUMULATIVE DIFFERENCE Y-T-D	(7.25)	(148,191.12)

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE LOWER THAN THE BUDGETED REVENUES BY 7.25% ON THE BASIS NOTED ABOVE

Note: The 1/2 cent sales tax was effective on sales beginning October 1, 2007. Receipts of the tax began in December 2001 and will be used to fund transportation project

The interest captioned in this report is the interest earned by the Oklahoma Tax Commission on these funds before they are forwarded to the city. This interest is transferred with the tax to the Transportation Fund. Additional interest will be earned and reported in the Transportation Fund

Cigarette Tax

Prepared: January 7, 2010

	Fiscal Year 2005	Fiscal Year 2006	05 to 06 % Change	Fiscal Year 2007	06 to 07 % Change	Fiscal Year 2008	07 to 08 % Change	Fiscal Year 2009	08 to 09 % Change	Fiscal Year 2010	09 to 10 % Change
July		28,659.26		31,933.55	11.42%	26,140.64	-18.14%	30,052.96	14.97%	25,951.23	-13.65%
August		23,931.67		23,210.98	-3.01%	27,177.10	17.09%	28,708.48	5.63%	33,044.81	15.10%
September		23,175.74		25,526.09	10.14%	29,735.03	16.49%	22,859.97	-23.12%	19,003.37	-16.87%
October		28,341.60		26,619.37	-6.08%	26,238.50	-1.43%	28,069.55	6.98%	28,137.89	0.24%
November		25,206.78		26,540.60	5.29%	30,699.12	15.67%	31,338.78	2.08%	26,894.74	-14.18%
December		27,610.88		28,263.97	2.37%	25,612.47	-9.38%	24,715.48	-3.50%	27,906.76	12.91%
January		23,159.02		25,014.85	8.01%	25,718.21	2.81%	28,493.39	10.79%	27,518.07	-3.42%
February	12,360.46	23,537.31	90.42%	23,703.07	0.70%	25,378.08	7.07%	19,055.99	-24.91%		
March	8,867.89	20,161.35	127.35%	22,613.13	12.16%	22,119.68	-2.18%	28,030.94	26.72%		
April	16,593.23	20,161.35	21.50%	28,276.02	40.25%	26,477.36	-6.36%	29,704.64	12.19%		
May	15,096.43	23,677.12	56.84%	23,941.94	1.12%	23,902.63	-0.16%	21,325.62	-10.78%		
June	18,906.53	24,164.35	27.81%	25,180.14	4.20%	24,734.48	-1.77%	23,522.26	-4.90%		
Total	71,824.54	291,786.43	306.25%	310,823.71	16.14%	313,933.30	1.00%	315,878.06	0.62%	188,456.87	-2.98%

City of Stillwater
Hotel/Motel Tax Receipt
Fund 150
December, 2009

	FYE 99	FYE 00	% CHANGE	FYE 01	% CHANGE	FYE 02	% CHANGE	FYE 03	% CHANGE	FYE 04	% CHANGE	FYE 05	% CHANGE	FYE 06	% CHANGE	FYE 07	% CHANGE	FYE 08	% CHANGE	FYE 09	% CHANGE	FYE 09	% CHANGE
JULY	16,537.05	19,882.74	20.23	23,762.98	19.52	22,975.93	-3.31	22,117.96	-3.73	26,696.28	20.70	37,393.24	40.07	35,289.45	-5.63	22,546.86	-36.11	40,627.90	80.19	38,631.89	-4.91	43,887.82	13.61
AUGUST	15,888.55	16,741.75	5.37	21,384.64	27.73	17,271.00	-19.24	16,883.37	-2.24	23,733.24	40.57	31,124.66	31.14	33,008.62	6.05	42,033.18	27.34	38,781.05	-7.74	42,918.47	10.67	39,723.90	-7.44
SEPTEMBER	12,322.69	20,338.71	65.05	17,782.15	-12.57	18,846.11	5.98	27,959.48	48.36	24,164.72	-13.57	25,809.44	6.81	31,500.22	22.05	34,677.56	10.09	36,812.28	6.16	36,214.19	-1.62	35,251.58	-2.66
OCTOBER	16,027.77	24,444.26	52.51	21,827.99	-10.70	19,433.89	-10.97	24,927.36	28.27	22,768.20	-8.66	29,259.30	28.51	25,842.76	-11.68	37,253.66	44.16	38,569.12	3.53	43,961.20	13.98	49,463.79	12.52
NOVEMBER	18,431.92	24,965.82	35.45	20,237.50	-18.94	24,942.08	23.25	25,649.54	2.84	24,888.87	-2.97	33,316.18	33.86	38,955.45	16.93	41,494.18	6.52	40,400.71	-2.64	43,897.79	8.66	58,390.16	33.01
DECEMBER	16,006.77	20,892.45	30.52	18,303.97	-12.39	18,595.23	1.59	23,858.95	28.31	27,527.02	15.37	23,044.28	-16.28	29,123.24	26.38	35,222.41	20.94	34,101.66	-3.18	32,939.92	-3.41	42,171.96	28.03
JANUARY	13,632.85	13,678.49	0.33	14,749.78	7.83	13,305.24	-9.79	17,936.55	34.81	15,665.42	-12.66	18,997.42	21.27	22,709.98	19.54	23,442.15	3.22	23,267.26	-0.75	20,955.46	-9.94		
FEBRUARY	15,496.14	16,165.14	4.32	14,098.92	-12.78	14,799.01	4.97	16,022.24	8.27	17,344.08	8.25	20,400.69	17.62	26,033.76	27.61	24,783.22	-4.80	35,460.72	43.08	23,169.48	-34.66		
MARCH	15,404.27	19,043.25	23.62	17,841.84	-6.31	21,428.82	20.10	18,897.47	-11.81	23,079.11	22.13	22,105.10	-4.22	31,323.19	41.70	29,186.93	-6.82	31,736.39	8.73	32,751.51	3.20		
APRIL	17,154.33	22,601.21	31.75	22,630.43	0.13	24,241.03	7.12	21,905.37	-9.64	25,160.58	14.86	28,625.58	13.77	32,414.38	13.24	36,789.75	13.50	37,171.07	1.04	36,402.69	-2.07		
MAY	15,506.99	19,516.16	25.85	17,814.21	-8.72	19,109.08	7.27	20,393.56	6.72	28,523.41	39.86	34,021.05	19.27	32,766.83	-3.69	30,082.85	-8.19	41,268.00	37.18	39,814.84	-3.52		
JUNE	20,538.50	21,267.41	3.55	23,151.91	8.86	22,666.02	-2.10	36,077.11	59.17	23,767.54	-34.12	30,734.58	29.31	31,876.54	3.72	41,665.54	30.71	43,752.38	5.01	41,623.81	-4.87		
TOTAL	192,947.83	239,537.39	24.15	233,586.32	-2.48	237,613.44	1.72	272,628.96	14.74	283,318.47	3.92	334,831.52	18.18	370,844.42	10.76	399,178.29	7.64	441,948.54	10.71	433,281.25	-1.96	268,889.21	12.71

TO: DAN GALLOWAY, CITY MANAGER
 FROM: MARCY ALEXANDER, DIRECTOR OF FINANCE
 DATE: JANUARY 7, 2005
 RE: SALES TAX REPORT-TOTAL SALES TAX (3 1/2)

	99 TO 00		00 TO 01		01 TO 02		02 TO 03		03 TO 04		04 TO 05		05 TO 06		06 TO 07		07 TO 08		08 TO 09		09 TO 10		
	FYE 99	FYE 2000	% CHANGE	FYE 2001	% CHANGE	FYE 2002	% CHANGE	FYE 2003	% CHANGE	FYE 2004	% CHANGE	FYE 2005	% CHANGE	FYE 2006	% CHANGE	FYE 2007	% CHANGE	FYE 2008	% CHANGE	FYE 2009	% CHANGE	FYE 2010	% CHANGE
JULY	964,622.38	1,064,018.51	10.30%	1,185,643.78	11.43%	1,168,318.40	-1.46%	1,375,230.98	17.71%	1,442,350.03	4.88%	1,585,615.66	9.93%	1,680,760.78	6.00%	1,843,574.76	9.69%	1,930,516.84	4.72%	2,005,311.80	3.87%	2,116,318.12	5.54%
AUGUST	986,568.74	1,059,099.78	7.35%	1,135,006.89	7.17%	1,177,720.67	3.76%	1,360,232.98	15.50%	1,330,193.67	-2.21%	1,296,769.26	-2.51%	1,375,619.48	6.08%	1,642,997.21	19.44%	1,663,278.15	1.23%	1,763,095.95	6.00%	1,722,348.77	-2.31%
SEPTEMBER	955,343.65	1,102,045.50	15.36%	1,111,281.26	0.84%	1,101,124.38	-0.91%	1,428,055.55	29.69%	1,524,938.42	6.78%	1,605,790.77	5.30%	1,847,995.00	15.08%	1,654,664.85	-10.46%	1,759,636.92	6.34%	2,002,507.63	13.80%	1,904,888.49	-4.87%
OCTOBER	1,206,690.89	1,268,004.23	5.08%	1,344,259.24	6.01%	1,465,628.43	9.03%	1,592,913.60	8.68%	1,689,576.23	6.07%	1,990,927.24	17.84%	1,815,017.99	-8.84%	1,895,418.86	4.43%	2,216,963.78	16.96%	2,284,197.65	3.03%	2,132,374.82	-6.65%
NOVEMBER	1,046,427.05	1,137,688.75	8.72%	1,242,843.71	9.24%	1,179,731.74	-5.08%	1,391,887.66	17.98%	1,593,832.87	14.51%	1,524,705.91	-4.34%	1,660,044.59	8.88%	1,808,296.50	8.93%	1,853,750.27	2.51%	1,994,438.12	7.59%	1,804,362.92	-9.53%
DECEMBER	1,058,063.51	1,050,665.90	-0.70%	1,123,970.39	6.98%	1,339,952.93	19.22%	1,450,421.73	8.24%	1,482,238.52	2.19%	1,434,677.74	-3.21%	1,612,296.00	12.38%	1,700,227.04	5.45%	1,778,709.74	4.62%	1,859,602.23	4.55%	1,827,682.55	-1.72%
JANUARY	1,039,321.24	1,103,088.02	6.14%	1,101,975.88	-0.10%	1,426,495.23	29.45%	1,474,756.43	3.38%	1,520,272.58	3.09%	1,543,536.49	1.53%	1,759,795.80	14.01%	1,820,876.99	3.47%	1,969,336.50	8.15%	1,988,286.68	0.96%	1,739,327.27	-12.52%
FEBRUARY	1,208,899.52	1,277,954.31	5.71%	1,334,322.42	4.41%	1,554,411.63	16.49%	1,450,579.25	-6.68%	1,549,240.38	6.80%	1,643,294.01	6.07%	1,851,367.01	12.66%	1,960,522.63	5.90%	1,991,214.72	1.57%	1,947,396.82	-2.20%		
MARCH	1,201,660.00	1,109,415.75	-7.68%	1,190,731.89	7.33%	1,381,189.35	15.99%	1,418,261.96	2.68%	1,460,503.62	2.98%	1,574,268.77	7.79%	1,835,790.97	16.61%	1,725,675.85	-6.00%	1,846,277.39	6.99%	1,985,146.61	7.52%		
APRIL	888,559.59	1,046,062.47	17.73%	1,074,156.18	2.69%	1,398,176.99	30.17%	1,309,369.53	-6.35%	1,388,220.38	6.02%	1,389,425.60	0.09%	1,496,165.95	7.68%	1,700,011.29	13.62%	1,703,830.30	0.22%	1,689,334.98	-0.85%		
MAY	1,062,733.52	1,090,147.20	2.58%	1,378,083.25	26.41%	1,339,506.45	-2.80%	1,353,025.65	1.01%	1,446,096.56	6.68%	1,477,097.50	2.14%	1,555,912.61	5.34%	1,768,370.20	13.65%	1,762,523.57	-0.33%	1,668,467.19	-5.34%		
JUNE	1,053,070.18	1,200,870.36	14.04%	1,192,701.07	-0.68%	1,388,303.03	14.72%	1,400,342.56	2.34%	1,502,176.76	7.27%	1,678,437.71	11.73%	1,609,784.58	-4.09%	1,862,482.56	4.52%	1,926,647.37	4.51%	1,790,404.88	-7.07%		
TOTAL	\$ 12,671,960.27	\$ 13,509,060.78	6.61%	\$ 14,414,975.96	6.71%	15,900,559.23	10.31%	17,005,077.88	6.95%	17,929,640.02	5.44%	18,744,546.66	4.55%	20,100,550.76	7.23%	21,203,118.74	5.49%	22,402,685.55	5.66%	22,978,190.54	2.57%	13,247,302.94	-4.68%

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE LOWER THAN LAST YEAR-TO-DATE BY 4.68% PERCENT

ADOPTED BUDGET	100.00	14,277,969.87
ACTUAL Y-T-D	92.78	13,247,302.94
CUMULATIVE DIF	(7.22)	(1,030,666.93)

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE LOWER THAN THE BUDGETED REVENUES BY 7.22% ON THE BASIS NOTED ABOVE

**HISTORICAL NOTES 2001:

RECEIPTS IN NOVEMBER ARE FOR SALES IN SEPTEMBER
 THE WORLD TRADE CENTER TOWERS IN NYC AND THE PENTAGON
 WERE ATTACKED ON SEPTEMBER 11, 2001

THIS REPORT IS THE TOTAL OF TAXES ONLY, NO INTEREST, INTEREST EARNED
 BY THE OKLAHOMA TAX COMMISSION ON THESE FUNDS
 IS REPORTED IN A SEPARATE ACCOUNT IN THE GENERAL FUND.

May 2001, April 2002 and November 2003 increases reflect the impact of electronic filing requirement deadlines for businesses with \$100,000, \$25,000 and \$2,500 of sales tax to report per month respectively.

**HISTORICAL NOTES 2009: In July, August and September, SUA customers were charged an incorrect amount for Sales tax which was corrected and the adjustment is reflected in the March receipts. (\$161,970.57)

1/2 CENT SALES TAX REPORT
AS OF DECEMBER 31, 2009

DESCRIPTION	AMENDED BUDGET	ACTUAL EXPENDITURES	ENCUM.	REMAINING BUDGET	PRIOR YEARS EXPEND.	TOTAL PROJECT EXPEND.
Neighborhood Streets						
Full time wages	\$ 290,989	\$ 132,489	\$ -	\$ 158,500	\$ 688,457	\$ 820,946
Part-time wages	-	-	-	-	13,730	13,730
Overtime	4,000	1,981	-	2,019	9,080	11,061
Social Security	22,291	9,936	-	12,356	52,219	62,155
Health Insurance	-	-	-	-	182,154	182,154
Retirement	17,699	7,942	-	9,757	40,792	48,734
Worker's Comp.	-	-	-	-	1,018	1,018
Wellness	-	-	-	-	54	54
Total salaries and benefits	\$ 334,979	\$ 152,347	\$ -	\$ 182,632	\$ 987,504	\$ 1,139,851
Motor Veh Repair	2,665	1,618	-	1,047	31,204	32,822
Other equipment parts	1,000	291	-	709	1,859	2,150
Concrete/sand/asphalt	18,500	-	250	18,250	78,220	78,220
Clothing and Uniforms	2,000	249	-	1,751	6,214	6,463
Food	100	40	-	60	-	40
Motor Veh Fuel & Oil	5,342	2,655	2,410	278	33,285	35,940
Tools	2,000	266	-	1,734	7,611	7,877
Minor Supplies	8,000	864	-	7,136	44,762	45,626
Safety Equipment/training	1,000	180	-	820	231	411
Total materials & supplies	\$ 40,607	\$ 6,163	\$ 2,660	\$ 31,784	\$ 203,386	\$ 209,549
In-service training	1,800	1,425	-	375	1,980	3,405
Miscellaneous services	-	-	-	-	402	402
Travel expense	200	292	-	(92)	-	292
Total services	2,000	1,717	-	283	2,382	4,099
Vehicles	-	-	-	-	110,742	110,742
Other Equipment	-	-	-	-	61,805	61,805
Construction Contracts	-	-	-	-	318,015	318,015
Total Capital Neighborhood St.	\$ -	\$ -	\$ -	\$ -	\$ 490,562	\$ 490,562
Total Expenditures						
Neighborhood Streets	\$ 377,586	\$ 160,227	\$ 2,660	\$ 214,699	\$ 2,869,871	\$ 3,030,098
Capital Projects						
Perkins Road Richmond-Yost	-	-	-	-	622,559	622,559
University/Monroe-Knoblock	2,233,062	1,549,640	599,010	84,413	2,151,097	3,700,737
Lakeview/Husband	478,200	65,930	352,835	59,435	44,763	110,693
19th/Main-Jardot	303,500	-	-	303,500	249,522	249,522
Jardot, 12th -McElroy	404,590	221,367	92,129	91,094	594,359	815,726
Airport Jardot-Marine	-	-	-	-	434,293	434,293
Main 11th to Elm	-	-	-	-	197,616	197,616
Western HOF Instersection	-	-	-	-	94,238	94,238
Washington HOF to Richmond	-	-	-	-	931,304	931,304
Western 6th to 12th	-	-	-	-	74,572	74,572
12th Adams to Western	4,176,122	2,905,671	1,267,655	2,796	3,540,833	6,446,504
19th Western to Sangre	-	-	-	-	3,029,598	3,029,598
19th Ave. bridge	-	-	-	-	-	-
3rd Avenue Washington/Western	123,087	70,000	44,287	8,800	658,426	728,426
Misc Streets: 1/2 cent	268,000	-	-	268,000	-	-
Unallocated	166,160	-	-	166,160	-	-
Total Capital Projects	\$ 8,152,721	\$ 4,812,608	\$ 2,355,915	\$ 984,198	\$ 12,623,179	\$ 17,435,788
Transfer out for loan payment		\$ 823,077		(823,077)	\$ 2,572,483	3,395,560
Total 1/2 cent sales tax expenditures	\$ 8,530,307	\$ 5,795,912	\$ 2,358,575	\$ 1,198,897	\$ 18,065,533	\$ 23,861,446
Total tax collected plus interest						24,427,248
Reimbursement for costs(University Monroe-Knoblock)						595,267
Proceeds released from loan						3,413,352
Accounts Payable						8,922
Accounts Receivable						
Cash balance						4,565,499
Encumbrances						(2,355,915)
Less current year remaining balance						(1,198,897)
Cash available balance						1,001,764