
REPORT TO:

STILLWATER CITY COUNCIL

No. CC-08-07

ISSUED BY THE CITY MANAGER - STILLWATER, OKLAHOMA

Date of Meeting: January 14, 2008

Subject: Second Quarter 2007/08 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 Stillwater Public Golf Authority, and the Stillwater Utilities Authority. The financial summaries for the general fund and significant funds of the City are new. The SPGA report is in the same format as the monthly reports have been presented. 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 Airport Authority report is presented in the format used by the Airport Authority.

The detailed collection reports for sales, use, and cigarette tax are also attached with collections for the first two quarters and the month of December. In addition the Hotel/Motel Tax collection history is included in these reports.

All interim reports are un-audited.

Discussion: General fund revenues represent 39.39% of the total projected budget. Sales tax for the first half of the year is ahead of last year's actual collections, and ahead of the budget by 1.22%. General fund expenditures represent 43.68% of the total projected budget.

SPGA revenues are 45.33% of the total projected budget. Green fees slightly lag behind budget. Merchandise and beverage sales are ahead of projections. Expenditures are 46.76% of projected budget. At the time of filing this report, round information was not completed, but will be provided to the council as soon as it is available.

SUA revenues are 50.67% of the total projected budget. Half-year revenues are down slightly from the prior year despite increases in all utility rates on July 1. This is attributed to the mild summer temperatures affecting electric revenues. Revenues are expected to move ahead in the remainder of the fiscal year. Expenditures represent 38.88% of the total projected budget. Actual purchased power is also behind budget once again due to the seasonal weather.

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 one half of the fiscal 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 and mid-year targets. Actual results at this time do not indicate that any action may be needed to meet projected revenues or to reduce expenditures.

Prepared by: Marcy Alexander, Finance Director
Reviewed by Department Director: Mary Rupp, Deputy City Manager
Reviewed by City Attorney's Office: John E. Dorman, City Attorney
Date of Preparation: January 8, 2008

Submitted by:

Dan Galloway
City Manager

Attachments: Quarterly Revenues by Fund
Quarterly Expenditures by Department
SPGA, SUA, & Stillwater Regional Airport Revenues and Expenditures
Sales, Use, Cigarette, and Hotel/Motel Tax Reports

TO: DAN GALLOWAY, CITY MANAGER
 FROM: MARCY ALEXANDER, DIRECTOR OF FINANCE
 DATE: DECEMBER 10, 2007
 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		
	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 2008	% CHANGE	FYE 2008	% 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%								
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%								
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%								
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%								
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%								
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%								
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%										
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%										
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%										
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%										
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	6.88%	1,477,097.50	2.14%	1,555,912.61	5.34%	1,768,370.20	13.65%										
JUNE	1,053,070.18	1,200,870.36	14.04%	1,192,701.07	-0.68%	1,368,303.03	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%	1,682,482.56	4.52%										
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%	#####	5.44%	18,744,546.66	4.55%	20,100,550.76	7.23%	21,203,118.74	5.49%	11,202,855.70	6.24%								

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE HIGHER THAN LAST YEAR-TO-DATE BY 6.24% PERCENT

ADOPTED BUDGE	100.00	11,067,975.70
ACTUAL Y-T-D	101.22	11,202,855.70
CUMULATIVE DIFFERENCE	1.22	134,880.00

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE HIGHER THAN THE BUDGETED REVENUES BY 1.22% 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.

City of Stillwater
Hotel/Motel Tax Receipts
December 2007

	<u>%</u>			<u>%</u>			<u>%</u>			<u>%</u>			<u>%</u>			<u>%</u>			
	<u>FYE 99</u>	<u>FYE 00</u>	<u>CHANGE</u>	<u>FYE 01</u>	<u>CHANGE</u>	<u>FYE 02</u>	<u>CHANGE</u>	<u>FYE 03</u>	<u>CHANGE</u>	<u>FYE 04</u>	<u>CHANGE</u>	<u>FYE 05</u>	<u>CHANGE</u>	<u>FYE 06</u>	<u>CHANGE</u>	<u>FYE 07</u>	<u>CHANGE</u>	<u>FYE 08</u>	<u>CHANGE</u>
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
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
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
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
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
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
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		
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		
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		
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		
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		
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		
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	229,292.72	7.53

Cigarette Tax

Prepared: December 10, 2007

	Fiscal Year 2005	Fiscal Year 2006	05 to 06 % Change	Fiscal Year 2007	06 to 07 % Change	Fiscal Year 2008	07 to 08 % Change
July		28,659.26		31,933.55	11.42%	26,140.64	-18.14%
August		23,931.67		23,210.98	-3.01%	27,177.10	17.09%
September		23,175.74		25,526.09	10.14%	29,735.03	16.49%
October		28,341.60		26,619.37	-6.08%	26,238.50	-1.43%
November		25,206.78		26,540.60	5.29%	30,699.12	15.67%
December		27,610.88		28,263.97	2.37%	25,612.47	-9.38%
January		23,159.02		25,014.85	8.01%		
February	12,360.46	23,537.31	90.42%	23,703.07	0.70%		
March	8,867.89	20,161.35	127.35%	22,613.13	12.16%		
April	16,593.23	20,161.35	21.50%	28,276.02	40.25%		
May	15,096.43	23,677.12	56.84%	23,941.94	1.12%		
June	18,906.53	24,164.35	27.81%	25,180.14	4.20%		
Total	71,824.54	291,786.43	306.25%	310,823.71	16.14%	165,602.86	2.16%

City of Stillwater
Sales Tax Receipts
Half Cent Sales Tax Dedicated to Transportation Projects
December 10, 2007

	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
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%
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%
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%
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%
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%
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%
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%		
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%		
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%		
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%		
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%		
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%		
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%	\$ 1,603,354.04	6.22%

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE HIGHER THAN LAST YEAR-TO-DATE BY 6.22%

	PERCENT	
ADOPTED BUDGET Y-T-D	100.00	1,581,520.77
ACTUAL Y-T-D	101.38	1,603,354.04
CUMULATIVE DIFFERENCE Y-T-D	1.38	21,833.27

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE HIGHER THAN THE BUDGETED REVENUES BY 1.38% ON THE BASIS NOTED ABOVE

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

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.

TO: DAN GALLOWAY, CITY MANAGER
 FROM: MARCY ALEXANDER, DIRECTOR OF FINANCE
 DATE: DECEMBER 10, 2007
 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	
	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
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%
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%
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%
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%
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%
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%
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%		
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%		
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%		
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%		
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%		
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%		
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%	#####	4.55%	17,229,043.51	7.23%	18,174,101.79	5.49%	9,602,447.75	6.24%

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE HIGHER THAN LAST YEAR-TO-DATE BY 6.24%

	PERCENT	
ADOPTED BUDGET Y-T-D	100.00	9,486,836.31
ACTUAL Y-T-D	101.22	9,602,447.75
CUMULATIVE DIFFERENCE Y-T-D	1.22	115,611.44

THIS REPORT INDICATES THAT THE ACTUAL SALES TAX REVENUES ARE HIGHER THAN THE BUDGETED REVENUES BY 1.22% 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.

City of Stillwater
Use Tax Receipts
Prepared: December 10, 2007

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
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
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
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
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
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
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
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		
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		
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		
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		
MAY	40,668.58	75,425.66	85.46	31,399.92	-58.37	38,295.93	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		
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		
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	#####	26.40	463,498.78	-23.51

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.

STILLWATER REGIONAL AIRPORT
Income Statement
December 1, 2007-December 31, 2007

	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	\$ 83,403	\$ 577,521	-	\$ 577,521	\$ 632,479	\$ 486,059
Flowage Fee	60,000	4,245	30,958	-	30,958	29,042	31,543
Rentals	110,100	14,553	63,639	-	63,639	46,461	55,486
Parking and land fees	45,900	3,509	28,313	-	28,313	17,587	23,431
Miscellaneous	53,175	2,691	46,646	-	46,646	6,529	5,010
Sale of Surplus	-	-	-	-	-	-	-
Total Revenues	1,479,175	108,400	747,077	-	747,077	732,098	601,529
Expenditures							
Line Service							
Personnel Costs	62,356	4,630	29,084	-	29,084	33,272	28,255
Vehicle/Equipment repair and gasoline	2,148	71	597	-	597	1,551	349
Gasoline for resale	1,210,000	65,577	574,925	100,000	674,925	535,075	496,663
Gasoline - credit card fee	-	46	273	-	273	(273)	136
Other materials and supplies	200	20	145	-	145	55	125
Plane wash supplies	250	-	17	-	17	233	-
Outside repair of vehicles and equipment	500	-	1,885	-	1,885	(1,385)	-
Repair Building/Structure	3,900	715	715	-	715	3,185	131
Airport emergency rescue	3,000	780	1,401	-	1,401	1,599	5,566
In-service Training	2,000	-	165	-	165	1,835	30
Vehicles	-	-	-	-	-	-	23,753
Other Equipment	80,000	-	-	-	-	80,000	12,478
Building & Structure	15,000	-	-	-	-	15,000	30
Total Line Services	1,379,354	71,839	609,207	100,000	709,207	670,147	567,515
Maintenance							
Personnel Cost	77,648	5,463	35,732	-	35,732	41,916	33,749
Vehicle/Equipment repair and gasoline	9,604	361	5,536	-	5,536	4,068	6,671
Other materials and supplies	4,575	254	1,717	-	1,717	2,858	1,587
Other rentals	250	-	54	-	54	196	-
Outside repair of vehicles and equipment	5,100	234	16,046	-	16,046	(10,946)	4,211
Runway Repair/Upkeep	7,300	-	4,366	-	4,366	2,934	8,951
Travel Expense	1,350	-	-	-	-	1,350	833
Concrete\Sand\Asphalt	1,100	184	498	-	498	602	683
Building supplies and maintenance	5,950	4	845	-	845	5,105	1,258
Non Recurring Mat/Service	18,475	3,970	11,699	-	11,699	6,776	-
Land Upkeep	2,715	-	375	-	375	2,340	566
Other Equipment	-	-	-	-	-	-	5,477
Building and Structure	-	-	-	-	-	-	10,902
Transfer to Assets	-	-	-	-	-	-	-
Vehicles	17,500	-	-	-	-	17,500	-
Total Maintenance	151,567	10,470	76,868	-	76,868	74,699	74,889
Administrative							
Personnel Cost	130,462	9,415	58,001	-	58,001	72,461	56,895
Materials and supplies	6,554	191	1,628	-	1,628	4,926	1,519
Concessions	2,500	33	617	-	617	1,883	21
Clearing/Materials	-	-	-	6,000	6,000	(6,000)	3,000
Utilities	7,600	366	1,472	2,864	4,336	3,264	1,219
Other rentals	100	-	-	-	-	100	-
Repair of building and equipment	7,450	13	5,202	-	5,202	2,248	1,849
Promotional material	4,700	311	2,133	-	2,133	2,567	349
Dues & Memberships	500	-	765	-	765	(265)	385
Miscellaneous Services	175	-	2	-	2	173	8
Travel	6,500	845	2,641	-	2,641	3,859	1,922
Professional Services	25,000	2,433	21,015	2,763	23,778	1,222	8,753
Clearing/Services	-	-	-	6,000	6,000	(6,000)	3,000
Other Equipment	384	-	-	-	-	384	-
Building and Structure	1,202	-	859	-	859	343	-
Total Administration	193,127	13,609	94,336	17,627	111,963	81,164	78,919
Total Expenditures	1,724,048	95,919	780,411	117,627	898,038	826,010	721,324
Excess revenue over (under) expenditures	\$ (244,873)	\$ 12,481	\$ (33,334)	\$ (117,627)	\$ (150,961)	\$ (93,912)	\$ (119,794)

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	STILLWATER REGIONAL AIRPORT												
2	Income Statement												
3	December 1, 2007-December 31, 2007												
4				Current		Year to		Remaining		Last Month		ENCUMBRANCES	
5		Budget		Month		Date		Budget		YTD			
6	Revenue												
7	Fuel Sales	1,210,000.00		83,402.50		577,520.62		632,479.38		494,118.12			
8	Flowage Fees	60,000.00		4,244.64		30,958.24		29,041.76		26,713.60			
9	Pasture Rental	18,000.00		-		5,052.20		12,947.80		5,052.20			
10	Space Rental	100.00		-		-		100.00		-			
11	Hay Sales	-		-		-		-		-			
12	Hanger Rental	62,000.00		5,696.96		33,711.03		28,288.97		28,014.07			
13	Parking Charges	12,900.00		1,250.00		7,519.88		5,380.12		6,269.88			
14	Office Rental	20,000.00		2,075.99		12,455.94		7,544.06		10,379.95			
15	Land Usage Fee	30,000.00		1,217.42		17,803.59		12,196.41		16,586.17			
16	Landing Fee	3,000.00		1,041.70		2,989.80		10.20		1,948.10			
17	Security Fee	10,000.00		6,780.00		12,420.00		(2,420.00)		5,640.00			
18	Concessions	500.00		72.38		360.46		139.54		288.08			
19	Copy Fees	25.00		0.20		86.40		(61.40)		86.20			
20	Finance Charges	600.00		87.97		316.34		283.66		228.37			
21	Plane Wash	300.00		-		83.00		217.00		83.00			
22	Miscellaneous Fees	51,750.00		2,530.50		45,799.70		5,950.30		43,269.20			
23	Gain on Sale of Assets	-		-		-		-		-			
24	Sale of Surplus	-		-		-		-		-			
25	Total Revenue	1,479,175.00		108,400.26		747,077.20		732,097.80		638,676.94			
26	Expenditures												
27	Line Service												
28	Personnel Cost	62,356.00		4,630.36		29,083.73		33,272.27		24,453.37		-	
29	Motor Vehicle Repairs	1,300.00		31.13		99.12		1,200.88		67.99		-	
30	Other equipment Parts	100.00		-		-		100.00		-		-	
31	Gasoline	748.00		40.29		497.52		250.48		457.23		-	
32	Plane wash supplies	250.00		-		16.98		233.02		16.98		-	
33	Gasoline for resale	1,210,000.00		65,576.90		574,925.11		635,074.89		509,348.21		100,000.00	
34	Gasoline - credit card fee	-		45.50		273.00		(273.00)		227.50		-	
35	Clothing and Uniforms	200.00		19.98		144.98		55.02		125.00		-	
36	Outside Repairs of Cars/Trucks	200.00		-		-		200.00		-		-	
37	Repair Building/Structure	3,900.00		715.08		715.08		3,184.92		-		-	
38	Repair of Radio Equipment	300.00		-		1,885.12		(1,585.12)		1,885.12		-	
39	Airport Emergency Rescue	3,000.00		780.20		1,401.12		1,598.88		620.92		-	
40	In-service Training	2,000.00		-		165.00		1,835.00		165.00		-	
41	Vehicles	-		-		-		-		-		-	
42	Other Equipment	80,000.00		-		-		80,000.00		-		-	
43	Building & Structure	15,000.00		-		-		15,000.00		-		-	
44	Total Line Services	1,379,354.00		71,839.44		609,206.76		770,147.24		537,367.32		100,000.00	
45	Maintenance												
46	Personnel Cost	77,648.00		5,462.66		35,731.96		41,916.04		30,269.30		-	
47	Tractor & Machinery Parts	-		-		-		-		-		-	
48	Motor Vehicle Repairs	3,000.00		-		2,116.82		883.18		2,116.82		-	
49	Building Materials	3,000.00		-		247.56		2,752.44		247.56		-	
50	Heating/Cooling Parts	1,250.00		-		17.97		1,232.03		17.97		-	
51	Janitorial supplies	1,700.00		4.29		579.61		1,120.39		575.32		-	
52	Concrete/Sand/Asphalt	1,100.00		184.42		498.41		601.59		313.99		-	
53	Chemicals	1,225.00		-		361.00		864.00		361.00		-	
54	Clothing and Uniforms	900.00		-		-		900.00		-		-	
55	Food	-		-		250.00		(250.00)		250.00		-	
56	Motor Vehicle Fuel & Oil	6,054.00		360.75		3,323.60		2,730.40		2,962.85		-	
57	Tools	550.00		-		95.62		454.38		95.62		-	
58	Minor Supplies	2,450.00		254.00		1,105.61		1,344.39		851.61		-	
59	Pole Hardware/Streetlights	300.00		-		44.93		255.07		44.93		-	
60	Other Rentals	250.00		-		54.00		196.00		54.00		-	
61	Outside Repairs Cars/Trucks	700.00		-		11,306.70		(10,606.70)		11,306.70		-	
62	Repair Tractor/Machinery	700.00		-		696.73		3.27		696.73		-	
63	Repair Building/Structure	2,600.00		234.00		3,708.97		(1,108.97)		3,474.97		-	
64	Repair Radio Equipment	-		-		-		-		-		-	
65	Repair Office Furniture	-		-		-		-		-		-	
66	Repair Heating /Cooling	350.00		-		301.40		48.60		301.40		-	
67	Repair Other Equipment	750.00		-		32.34		717.66		32.34		-	
68	Land Upkeep	2,415.00		-		330.30		2,084.70		330.30		-	
69	Runway Repair/Upkeep	7,300.00		-		4,365.85		2,934.15		4,365.85		-	
70	Laundry	-		-		-		-		-		-	
71	Miscellaneous Services	-		-		-		-		-		-	
72	Travel Expense	1,350.00		-		-		1,350.00		-		-	
73	Other Equipment	-		-		-		-		-		-	
74	Building and Structure	-		-		-		-		-		-	
75	Vehicles	17,500.00		-		-		17,500.00		-		-	

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	STILLWATER REGIONAL AIRPORT												
2	Income Statement												
3	December 1, 2007-December 31, 2007												
4				Current		Year to		Remaining		Last Month		ENCUMBRANCES	
5		Budget		Month		Date		Budget		YTD			
76	Transfer to Assets	-		-		-		-		-		-	
77	Non Recurring Mat/Service	18,475.00		3,970.00		11,698.93		6,776.07		7,728.93		-	
78	Total Maintenance	151,567.00		10,470.12		76,868.31	#	74,698.69	#	66,398.19	#	-	
79	Administrative												
80	Personnel Cost	130,462.00		9,415.32		58,000.97		72,461.03		48,585.65		-	
81	Motor Vehicle Repair Parts	-		-		-		-		-		-	
82	Office Supplies	1,600.00		33.89		576.11		1,023.89		542.22		-	
83	Stamps & Postage	650.00		-		141.09		508.91		141.09		-	
84	Books & Publications	250.00		-		-		250.00		-		-	
85	Food	1,800.00		157.36		911.25		888.75		753.89		-	
86	Gasoline	1,504.00		-		-		1,504.00		-		-	
87	Minor Supplies	750.00		-		-		750.00		-		-	
88	Concessions for Resale	2,500.00		33.36		617.43		1,882.57		584.07		-	Includes Hard Goods for
89	Clearing/Materials	-		-		-		-		-		6,000.00	
90	Natural Gas	3,600.00		266.26		643.85		2,956.15		377.59		2,864.00	
91	Telephone	4,000.00		100.00		828.00		3,172.00		728.00		-	
92	Other Rentals	100.00		-		-		100.00		-		-	
93	Repair of Building & Structure	6,500.00		(34.65)		4,794.43		1,705.57		4,829.08		-	
94	Repair of Radio Equipment	500.00		48.00		48.00		452.00		-		-	
95	Repair of Office Equipment	450.00		-		360.00		90.00		360.00		-	
96	Promotional Materials	4,700.00		311.31		2,133.39		2,566.61		1,822.08		-	
97	Dues & Memberships	500.00		-		765.00		(265.00)		765.00		-	
98	Advertising/Legal Publications	75.00		-		-		75.00		-		-	
99	Refunds	50.00		-		-		50.00		-		-	
100	Miscellaneous Services	50.00		-		1.67		48.33		1.67		-	
101	Travel	6,500.00		845.00		2,641.37		3,858.63		1,796.37		-	
102	Professional Services	25,000.00		2,433.46		21,015.25		3,984.75		18,581.79		2,763.00	
103	Clearing/Services	-		-		-		-		-		6,000.00	
104	Other Equipment	384.00		-		-		384.00		-		-	
105	Building and Structure	1,202.00		-		858.60		343.40		858.60		-	
106	Total Administration	193,127.00		13,609.31		94,336.41		98,790.59		80,727.10		17,627.00	
107	Total Expenditures	1,724,048.00		95,918.87		780,411.48		943,636.52		684,492.61		117,627.00	
108	Excess revenue over (under)												
109	expenditures	(244,873.00)		12,481.39		(33,334.28)		(211,538.72)		(45,815.67)			

STILLWATER UTILITIES AUTHORITY

Current Trustees

	<u>Name</u>	<u>Term Expires</u>
<u>Chairman:</u>	Roger McMillian	April, 2009
<u>Vice-Chair:</u>	Ruth Anne Kennedy	April, 2008
<u>Secretary:</u> Telephone:	Marcy Alexander (405) 742-8240	Ex-officio position Date employed: 6/1/88
<u>Trustee:</u>	Tom Dugger	April, 2010
<u>Trustee:</u>	Hank Moore	April, 2008
<u>Trustee:</u>	Tom Williams	April, 2010

Authority Staff

<u>Title</u>	<u>Name</u>	<u>Date Employed</u>
General Manager, SUA	Dan Galloway	9/28/2005
Deputy City Manager	Dan Blankenship	11/30/2002
Water Utilities Director	Anthony Daniel	10/2/2006
Water Utilities Deputy Director	Robert Fulton	1/10/1991
Water Plant Superintendent	Scott Taylor	2/22/1983
Water Distribution Supervisor	Duane Shank	4/29/1985
Wastewater Collection Supervisor	Don Bishop	3/26/1990
Wastewater Plant Superintendent	Dennis Taggart	8/16/2007
Trust Authority Accountant	Christy Cluck	10/23/2001

>>>>UNAUDITED<<<<

Revenues and Expenditures
Stillwater Utilities Authority

For the month ended December 31, 2007 and 2006 and for the six months then ended
With 50% of the year complete

Revenues:	Fiscal Year 2006/2007		Fiscal Year 2007/2008		% of 2007-08 Budget	Total 2007- 2008 Budget
	Current Month	Cumulative	Current Month	Cumulative		
Charges for Services: Electric	\$ 2,739,570.33	\$ 22,296,669.87	\$ 2,475,495.57	\$ 20,914,663.69	50.90	\$ 41,087,337
Charges for Services: Water	372,155.16	3,041,086.73	429,388.65	3,104,851.37	47.39	6,551,387
Charges for Services: Wastewater	340,371.35	2,059,350.31	351,269.17	2,172,977.51	50.59	4,295,405
Charges for Services: Sanitation	266,263.21	1,575,103.60	315,657.16	1,829,637.13	50.93	3,592,571
Charges for Services: Customer Service	14,300.02	140,519.29	19,534.74	148,263.16	71.11	208,500
Interest Income	105,718.96	493,389.70	81,069.87	423,272.99	46.87	903,000
Miscellaneous Income	117,968.86	346,026.78	36,385.21	434,828.76	117.02	371,577
Transfers in - General Fund	486,725.26	3,018,849.86	381,616.47	3,079,503.15	48.43	6,358,372
Total Revenues	\$ 4,443,073.15	\$ 32,970,996.14	\$ 4,090,416.84	\$ 32,107,997.76	50.67	\$ 63,368,149
Expenditures:						
Customer Service & Accounting	106,691.35	613,653.40	98,124.57	642,685.56	41.73	1,540,250
Interest Expense - Jr. Lien	-	-	-	-	-	-
2005 Revenue Bond Principal	-	94,899.67	-	101,226.00	100.00	101,227
2005 Revenue Bond Interest	-	34,271.44	-	32,746.67	51.32	63,814
Electric:						
Operating & Maintenance	766,106.85	3,686,887.25	650,134.80	3,574,844.74	21.87	16,345,942
Purchased Power	1,830,948.45	14,637,271.16	1,571,087.50	12,943,172.11	47.03	27,518,250
Water:						
Operating & Maintenance	269,982.77	1,847,781.12	282,754.21	1,622,242.38	15.21	10,665,977
2002 Revenue Bond Principal	1,875,000.00	1,875,000.00	1,930,000.00	1,930,000.00	100.00	1,930,000
2002 Revenue Bond Interest	92,908.75	92,908.75	70,408.75	70,408.75	61.61	114,280
2005 Revenue Bond Principal	-	267,171.86	-	284,984.00	100.00	284,984
2005 Revenue Bond Interest	-	96,484.66	-	92,135.58	51.28	179,656
WTP Permanent Financing Principal	-	85,337.08	-	85,337.08	50.00	170,675
WTP Permanent Financing Interest	-	6,760.59	-	6,324.43	51.15	12,365
Wastewater:						
Operating & Maintenance	128,017.66	709,397.00	133,470.95	1,008,830.90	31.41	3,211,672
2005 Revenue Bond Principal	-	387,928.47	-	413,790.00	100.00	413,791
2005 Revenue Bond Interest	-	140,093.90	-	133,780.25	51.29	260,856
WWTP Permanent Financing Principal	-	263,701.23	-	268,259.75	49.68	540,028
WWTP Permanent Financing Interest	-	126,596.52	-	121,414.95	50.82	238,909
Sanitation:						
Operating & Maintenance	183,089.90	1,104,230.26	266,499.34	1,256,675.73	38.11	3,297,780
Transfer out - General Fund	875,009.00	5,250,054.00	770,372.00	4,622,232.00	53.13	8,700,000
Transfer out - Health Insurance	134,251.00	805,506.00	131,956.00	791,736.00	50.00	1,583,471
Total Expenditures	6,262,005.73	32,125,934.36	5,904,808.12	30,002,826.88	38.88	77,173,927
Excess Revenues over Expenditures	\$ (1,818,932.58)	\$ 845,061.78	\$ (1,814,391.28)	\$ 2,105,170.88	(15.25)	\$ (13,805,778)

OTHER INFORMATION

Current Tap Fee \$ 100.00

Connections

Active	15,707
Non-Active	774
Total	16,481

Current Water Information

Produced	191,643,417	(net of 8,744,583 backwash and ozone cooling)
Sold	184,086,500	
Unaccountable	7,556,917	

Monthly Operating Statement Approval

Roger McMillian, Chairman

ATTEST:

Clerk

(SEAL)

>>>>UNAUDITED<<<<

Revenues and Expenditures

Stillwater Public Golf Authority

For the month ended December 31, 2007 and 2006 and for the six months then ended

With 50% of the year complete

	Current Month		Year-to-date			% of 2007/2008 Budget	Total 2007- 2008 Budget
	2007-2008	2006-2007	2007-2008	2006-2007	Year End		
Revenues:							
Annual Passes and fees	\$ 7,650.50	\$ 7,792.18	\$ 60,368.71	\$ 61,140.32	\$ 120,774.78	40.12%	150,469.00
Daily Green Fees	4,380.09	3,968.26	118,803.71	128,801.70	224,622.36	48.39%	245,511.00
Cart Rental/Trail Fees	2,765.07	3,024.47	78,560.30	78,858.66	140,523.23	46.10%	170,429.00
Range Fees	569.84	331.20	14,268.31	13,588.12	28,617.67	33.79%	42,226.00
Lessons	(260.00)	(820.00)	(1,314.00)	(161.24)	5,598.76	N/A	-
Total Charges for Services	15,105.50	14,296.11	270,687.03	282,227.56	520,136.80	44.47%	608,635.00
Bank interest	2.26	3.13	51.16	35.99	59.46		
Sales of Merchandise	5,253.42	6,310.19	48,582.19	49,105.93	87,968.68	53.41%	90,960.00
Sales of Food	609.49	1,094.05	9,664.00	10,280.01	18,914.62	31.34%	30,834.00
Sales of Beverages	510.92	583.09	28,985.34	28,180.63	50,901.02	53.72%	53,960.00
Total Sales Receipts	6,373.83	7,987.33	87,231.53	87,566.57	157,784.32	49.63%	175,754.00
Miscellaneous	639.20	57.00	6,807.92	10,133.76	21,845.41	33.34%	20,420.00
Return Check Charges	-	-	25.00	50.00	50.00	N/A	-
Total Revenues	\$ 22,120.79	\$ 22,343.57	\$ 364,802.64	\$ 380,013.88	\$ 699,875.99	45.33%	\$ 804,809.00
Expenditures:							
Administration:							
Salaries, Wages, Benefits	17,658.29	16,195.90	125,367.33	122,959.10	244,276.69	47.57%	263,516.00
Materials	3,259.97	14,987.45	52,775.49	71,283.13	135,421.65	37.22%	141,800.00
Services	1,906.62	4,729.01	65,832.37	59,697.87	96,580.84	52.55%	125,286.00
Debt Administration	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Total Administration	22,824.88	35,912.36	243,975.19	253,940.10	476,279.18	45.98%	530,602.00
Course Maintenance:							
Salaries, Wages, Benefits	16,695.56	17,956.24	130,158.65	129,723.99	271,251.15	43.45%	299,548.00
Materials	6,545.61	6,196.30	76,103.08	70,783.47	130,892.52	56.30%	135,175.00
Services	1,270.34	1,466.67	34,179.98	39,141.82	74,309.89	48.39%	70,636.00
Capital	-	439.38	-	3,272.77	9,997.53	-	-
Total Course Maintenance	24,511.51	26,058.59	240,441.71	242,922.05	486,451.09	47.58%	505,359.00
Total Expenditures	47,336.39	61,970.95	484,416.90	496,862.15	962,730.27	46.76%	1,035,961.00
Excess Revenues over Expenditures	\$ (25,215.60)	\$ (39,627.38)	\$ (119,614.26)	\$ (116,848.27)	\$ (262,854.28)	51.75%	\$ (231,152.00)

	Current Month		Fiscal Year-to-date		March-Sept	
	2007-2008	2006-2007	2007-2008	2006-2007	2007	2006
Golf Rounds Played	-	-	12,686	13,706	18,913	23,050

Notes:- Cash transferred from SUA for the month of Dec, 2007 was \$37,423.08. \$35,000.00 was for claims and payroll and \$2,423.08 was for sales tax.

The total cash transferred to SPGA in FY 2008 is \$67,273.54.

City of Stillwater
Expenditures by Department
Significant Funds (Non-Trust Authorities)
For the month ended December 31, 2007 and 2006 and for the Six Months Then Ended
With 50% of the year Complete

Department	Current Month		Year-to-Date		2006-2007 Year End	% of 2007/2008 Budget	Total 2007-2008 Budget	Budget Remaining 07/08
	2007-2008	2006-2007	2007-2008	2006-2007				
Manager								
Personnel	40,443	47,580	93,099	168,842	473,126	17.71	525,565	432,466
Materials & Supplies	3,192	53	(9)	113	288	(0.16)	5,600	5,609
Services	32		4,160	7,697	12,440	24.04	17,300	13,140
Total	43,667	47,632	97,249	176,652	485,854	17.73	548,465	451,216
Manager-Rental								
Services	-	-	-	1,825	1,825	-	3,000	3,000
Total	-	-	-	1,825	1,825	-	3,000	3,000
Manager-Environmental								
Personnel	9,263	13,280	56,285	45,496	125,232	45.63	123,342	67,057
Materials & Supplies	413	155	4,147	819	5,853	41.95	9,884	5,737
Services	7,179	23,676	24,603	27,464	61,262	34.19	71,950	47,347
Capital	-	-	-	-	15,114	-	-	-
Total	16,855	37,111	85,034	73,779	207,461	41.44	205,176	120,142
Sister Cities								
Materials	69	-	281		3,317	11.03	2,550	2,269
Services	25		2,181		2,463	37.21	5,862	3,681
Total	94	-	2,463	-	5,780	29.28	8,412	5,949
Human Resources								
Personnel	28,362	56,611	191,923	137,426	417,433	42.12	455,668	263,745
Materials & Supplies	113	4,022	1,895	4,347	9,255	17.31	10,950	9,055
Services	49	3,981	15,744	25,493	69,522	15.95	98,700	82,956
Total	28,524	64,614	209,562	167,267	496,209	37.07	565,318	355,756
Information Technology								
Personnel	35,233	37,257	199,343	139,777	437,137	46.46	429,034	229,691
Materials & Supplies	5,186	5,915	25,896	20,506	57,006	40.46	64,000	38,104
Services	1,884	1,588	337,074	47,683	302,016	51.10	659,676	322,602
Capital	-	-	-	-	64,100	-	-	-
Total	42,303	44,760	562,313	207,966	860,257	48.78	1,152,710	590,397
Total Administration	131,443	194,117	956,621	627,488	2,057,387	38.53	2,483,081	1,526,460
Accounting								
Personnel	33,538	51,989	224,231	178,297	514,327	46.54	481,775	257,544
Materials & Supplies	14	325	14,231	11,358	45,527	25.14	56,600	42,369
Services	42,336	1,155	66,032	57,720	132,056	41.36	159,641	93,609
Capital	-	-	-	-	-	-	-	-
Total	75,888	53,469	304,494	247,375	691,910	43.62	698,016	393,522
Municipal Court								
Personnel	14,932	21,734	91,317	74,717	225,379	46.47	196,525	105,208
Materials & Supplies	2,066	91	4,192	1,747	6,545	45.94	9,125	4,933
Services	188	35	6,154	8,240	17,989	31.87	19,310	13,156
Total	17,186	21,860	101,664	84,704	249,914	45.19	224,960	123,296
Total Finance	93,074	75,330	406,158	332,080	941,824	44.01	922,976	516,818
Development Services Adm								
Personnel	19,639	24,997	114,426	83,333	260,926	43.22	264,723	150,297
Materials & Supplies	437	146	4,082	1,386	3,824	39.25	10,400	6,318
Services	639.81		2,599	2,044	7,159	24.52	10,600	8,001
Total	20,716	25,143	121,107	86,763	271,909	42.39	285,723	164,616
Development Review								
Personnel	4,874	15,328	67,093	56,822	301,024	39.40	170,302	103,209
Materials & Supplies	-	-	2,227	151	6,238	59.96	3,714	1,487
Services	-	-	360	215	10,191	6.67	5,400	5,040
Capital	-	-	-	-	17,390	-	-	-
Total	4,874	15,328	69,680	57,187	334,842	38.84	179,416	109,736
Building Safety/Property Maintenance								
Personnel	35,902	44,530	199,572		463,312	45.01	443,436	243,864
Materials & Supplies	1,852	560	7,298	153,556	13,652	36.38	20,061	12,763
Services	947	718	8,387	5,472	16,034	23.76	35,300	26,913
Capital	-	-	29,094	7,026	-	85.57	34,000	4,906
Total	38,701	45,807	244,351	166,054	492,999	45.86	532,797	288,446
GIS								
Personnel	12,743	18,298	78,607	62,982	195,576	46.87	167,728	89,121

City of Stillwater
Expenditures by Department
Significant Funds (Non-Trust Authorities)
For the month ended December 31, 2007 and 2006 and for the Six Months Then Ended
With 50% of the year Complete

Department	Current Month		Year-to-Date		2006-2007 Year End	% of 2007/2008 Budget	Total 2007-2008 Budget	Budget Remaining 07/08
	2007-2008	2006-2007	2007-2008	2006-2007				
Materials & Supplies	-	-	30	24,626	-	0.59	5,100	5,070
Services	21,085	1,049	21,618		27,540	61.33	35,250	13,632
Capital					5,000	-	-	-
Total	33,828	19,347	100,255	87,607	228,116	48.18	208,078	107,823
Total Development Services	98,120	105,625	535,393	397,611	1,327,866	44.39	1,206,014	670,621
Public Works Administration								
Personnel	19,779	61,403	145,886	108,912	378,751	55.31	263,773	117,887
Materials & Supplies	-	2,109	3,104	5,710	10,896	33.83	9,175	6,071
Services	717	1,070	7,956	3,279	12,718	30.96	25,700	17,744
Capital								
Total	20,495	64,582	156,946	117,901	402,365	52.55	298,648	141,702
Street Projects	88,637	113,643	879,815	1,474,575	2,184,906	46.20	1,904,188	1,024,373
Engineering								
Personnel	38,173	13,765	166,308	114,737	314,986	42.52	391,104	224,796
Materials & Supplies	714	299	5,072	6,504	12,140	20.09	25,252	20,180
Services		156	3,309	166	11,690	3.29	100,554	97,245
Capital		20,404		20,404	25,488			
Total	38,887	34,625	174,689	141,811	364,304	33.79	516,910	342,221
Traffic Control								
Personnel	20,367	32,143	123,759	104,270	307,050	42.72	289,692	165,933
Materials & Supplies	4,923	5,081	64,037	26,184	95,670	46.37	138,104	74,067
Services	-		5,408	1,150	13,083	24.36	22,200	16,792
Capital				43,101	184,749		31,100	31,100
Total	25,290	37,224	193,205	174,706	600,552	40.16	481,096	287,891
Street & Alley								
Personnel	75,840	92,928	405,373	312,910	1,002,627	49.59	817,436	412,063
Materials & Supplies	28,662	18,386	165,636	123,589	380,326	31.24	530,190	364,554
Services	916	1,314	27,570	21,950	83,903	18.63	147,997	120,427
Capital		17,103	30,095	30,400	41,890	2.68	1,122,061	1,091,966
Total	105,418	129,731	628,674	488,848	1,508,746	24.02	2,617,684	1,989,010
Fleet Maintenance								
Personnel	30,646	44,550	187,813	151,271	474,161	47.01	399,532	211,719
Materials & Supplies	80,309	74,021	432,196	305,683	848,666	42.54	1,015,918	583,722
Services	3,360	5,462	23,958	17,033	57,502	36.14	66,300	42,342
Capital		13,962		25,711	42,412			
Total	114,316	137,994	643,967	499,697	1,422,741	43.46	1,481,750	837,783
Total Public Works	393,043	517,799	2,677,296	2,897,538	6,483,615	36.67	7,300,276	4,622,980
Park & Rec Administration								
Personnel	21,438	29,823	131,529	102,762	393,020	47.22	278,518	146,989
Materials & Supplies	5,287	321	9,082	6,187	34,327	47.92	18,951	9,869
Services	11,752	3,565	32,663	12,617	61,017	25.74	126,880	94,217
Capital					9,344			
Total	38,478	33,709	173,274	121,566	497,708	40.83	424,349	251,075
Mini-Bus								
Personnel	5,550	7,764	32,356	26,488	64,999	46.07	70,225	37,869
Materials & Supplies	158	354	1,971	2,571	5,577	15.49	12,722	10,751
Services	5		5		1,232	0.15	3,400	3,395
Capital								
Total	5,713	8,118	34,332	29,060	71,808	39.76	86,347	52,015
Park Maintenance								
Personnel	99,014	126,230	574,557	421,604	1,386,870	42.72	1,345,012	770,455
Materials & Supplies	23,306	13,938	116,169	68,625	230,070	42.52	273,180	157,011
Services	6,214	6,040	56,501	16,521	98,400	51.37	109,980	53,479
Capital		15,846	63,349	15,846	136,207	33.39	189,748	126,399
Total	128,534	162,054	810,576	522,595	1,851,546	42.26	1,917,920	1,107,344
Multi Arts Center								
Personnel	9,301	11,130	58,029	40,397	124,847	36.40	159,404	101,375
Materials & Supplies	1,229	923	6,583	4,148	19,804	33.25	19,800	13,217
Services	369	851	8,776	2,602	33,370	24.55	35,750	26,974
Capital					2,684			
Total	10,899	12,904	73,388	47,148	180,706	34.14	214,954	141,566

City of Stillwater
Expenditures by Department
Significant Funds (Non-Trust Authorities)
For the month ended December 31, 2007 and 2006 and for the Six Months Then Ended
With 50% of the year Complete

Department	Current Month		Year-to-Date		2006-2007 Year End	% of 2007/2008 Budget	Total 2007-2008 Budget	Budget Remaining 07/08
	2007-2008	2006-2007	2007-2008	2006-2007				
Recreation Programs								
Personnel	24,562	36,930	212,390	192,258	459,733	40.45	525,041	312,651
Materials & Supplies	4,519	6,592	32,089	38,193	103,913	24.30	132,050	99,961
Services	1,098	2,391	7,801	20,310	53,470	34.83	22,400	14,599
Capital	-	5,300	5,300	14,547	17,938	17.40	30,462	25,162
Total	30,179	45,913	257,579	265,308	635,053	36.28	709,953	452,374
Total Parks & Rec	213,803	262,698	1,349,149	985,677	3,236,821	40.23	3,353,523	2,004,374
Community Center Programming								
Personnel			654	663	663	69.53	940	286
Materials & Supplies	167	-	1,711	1,102	1,619	57.02	3,000	1,289
Services	6,271	10,832	31,129	19,643	56,434	30.91	100,709	69,580
Total	6,438	10,832	33,493	21,409	58,716	32.01	104,649	71,156
Community Center Operating								
Personnel	14,404	19,620	90,567	70,677	216,481	45.76	197,937	107,370
Materials & Supplies	2,484	5,637	9,415	21,790	39,241	27.52	34,206	24,791
Services	2,178	3,217	14,045	14,662	86,462	17.96	78,200	64,155
Capital			8,600	24,500	66,138	1.74	495,464	486,864
Total	19,065	28,474	122,627	131,629	408,321	15.22	805,807	683,180
Total Community Center	25,503	39,306	156,121	153,038	467,038	17.15	910,456	754,335
Patrol & Investigation								
Personnel	479,981	716,510	3,232,501	2,547,694	7,402,917	49.26	6,561,705	3,329,204
Materials & Supplies	47,997	29,562	160,897	148,958	359,169	33.46	480,901	320,004
Services	7,255	3,384	117,223	29,332	87,331	35.93	326,254	209,031
Capital			11,366	4,727	219,047	7.26	156,550	145,184
Total	535,233	749,455	3,521,986	2,730,711	8,068,465	46.80	7,525,410	4,003,424
Animal Welfare								
Personnel	11,004	12,235	64,191	52,325	154,483	45.06	142,452	78,261
Materials & Supplies	1,676	1,144	7,809	6,765	18,468	29.88	26,136	18,327
Services	8,005	404	11,759	2,093	10,852	45.45	25,869	14,110
Operating Capital								
Total	20,685	13,783	83,759	61,183	183,804	43.07	194,457	110,698
SECC								
Personnel	8,855	9,377	58,082	24,213	82,285	45.42	127,872	69,790
Materials & Supplies	15,900	7,638	71,157	33,852	18,401	171.60	41,468	(29,689)
Services	15,331	4,322	51,357	105,763	205,052	26.87	191,134	139,777
Capital	3,325		84,710		72,000	90.60	93,500	8,790
Total	43,410	21,337	265,306	163,827	377,738	58.44	453,974	188,668
E911								
Personnel	114,129		114,129		111,521	100.00	114,129	-
Services		3,050	11,284	12,199	36,396	28.79	39,201	27,917
Total	114,129	3,050	125,413	12,199	147,917	81.79	153,330	27,917
Dare Program								
Services	-	-	-	468	3,034	-	6,000	6,000
Total	-	-	-	468	3,034	-	6,000	6,000
Total Police	713,458	787,624	3,996,464	2,968,388	8,780,957	47.96	8,333,171	4,336,707
Fire Services								
Personnel	588,389	567,252	2,739,777	2,043,700	5,958,606	50.85	5,387,505	2,647,728
Materials & Supplies	10,490	9,393	74,969	69,670	187,692	34.13	219,661	144,692
Services	13,045	8,957	102,234	61,959	240,772	24.93	410,014	307,780
Capital		4,941		30,549	58,636	-	-	-
Total	611,923	590,544	2,916,980	2,205,877	6,445,706	48.48	6,017,180	3,100,200
Ambulance								
Personnel	12	9	85	48	170	10.60	800	715
Materials & Supplies	5,447	8,420	51,044	42,687	121,600	36.52	139,767	88,723
Services	3,880	2,890	30,935	21,428	75,529	32.99	93,765	62,830
Capital					128,814	-	-	-
Total	9,339	11,319	82,064	64,163	326,113	35.02	234,332	152,268
Library Administration								
Personnel	63,282	91,354	383,305	319,759	944,503	44.60	859,460	476,155
Materials & Supplies	12,471	14,309	91,284	69,548	175,437	52.51	173,829	82,545
Services	7,465	12,245	226,562	65,212	155,671	63.90	354,550	127,988

City of Stillwater
Expenditures by Department
Significant Funds (Non-Trust Authorities)
For the month ended December 31, 2007 and 2006 and for the Six Months Then Ended
With 50% of the year Complete

Department	Current Month		Year-to-Date		2006-2007 Year End	% of 2007/2008 Budget	Total 2007-2008 Budget	Budget Remaining 07/08
	2007-2008	2006-2007	2007-2008	2006-2007				
Capital				19,170	43,865	-	-	-
Total	83,218	117,907	701,150	473,689	1,319,476	50.52	1,387,839	686,689
Total Library	83,218	117,907	701,150	473,689	1,319,476	50.52	1,387,839	686,689
Legal								
Personnel	30,435	38,575	184,098	133,995	386,157	45.92	400,898	216,800
Materials & Supplies		567	5,301	2,589	8,667	33.13	16,000	10,699
Services	519	1,014	6,647	5,294	17,917	19.37	34,312	27,665
Capital			5,649			94.15	6,000	351
Total	30,954	40,157	201,695	141,877	412,742	44.11	457,210	255,515
City Hall Maintenance								
Personnel	11,566	16,844	63,725	57,753	168,161	40.06	159,062	95,337
Materials & Supplies	2,716	1,729	12,473	6,493	19,628	55.19	22,600	10,127
Services	6,823	785	63,422	56,233	79,174	46.16	137,410	73,988
Capital						-		
Total	21,105	19,358	139,619	120,479	266,963	43.76	319,072	179,453
General Government								
Personnel	1,507	1,238	4,920	4,769	11,529	32.41	15,178	10,258
Materials & Supplies	443	1,098	5,001	3,669	12,082	50.01	10,000	4,999
Services	59,881	71,684	286,547	186,377	526,500	35.71	802,465	515,918
Capital			588,515		1,000	98.74	596,000	7,485
Total	61,831	74,021	884,983	194,815	551,112	62.16	1,423,643	538,660
Total General Government	113,889	133,535	1,226,297	457,171	1,230,816	55.74	2,199,925	973,628
Total General Fund	2,486,813	2,835,804	15,003,693	11,562,719	32,617,621	43.68	34,348,773	19,345,080
Rural Fire								
Personnel	-	-	-		20,000	-	21,650	21,650
Materials & Supplies	590	-	11,265	29,472	48,244	15.03	74,930	63,665
Services		18,740	-	942	9,775	-	21,188	21,188
Capital		726	-		17,791	-	18,441	18,441
Total	590	19,466	11,265	30,414	95,809	8.27	136,209	124,944
Storm Management								
Personnel	8,992	12,574	55,941	43,316	135,894	47.32	118,223	62,282
Materials & Supplies	1,972	856	15,548	8,111	36,317	28.95	53,699	38,151
Services	160	38	31,019	15,820	35,851	23.69	130,937	99,918
Capital				36,013	72,576	-	573,800	573,800
Total	11,124	13,468	102,509	103,260	280,637	11.69	876,659	774,150
Transportation Improvement								
Personnel	10,937	8,859	75,324	29,984	102,948	17.69	425,753	350,429
Materials & Supplies	971	2,342	5,882	8,422	33,915	13.26	44,346	38,464
Services	352		352			-	352	0
Capital	260,760	205,394	1,575,084	808,728	2,872,001	12.57	12,531,776	10,956,692
Total	273,020	216,595	1,656,641	847,134	3,008,864	12.74	13,002,227	11,345,586
Self Insurance								
Personnel	284,813	273,297	1,938,271	1,518,202		44.06	4,398,895	2,460,624
Materials & Supplies		51,815	-	-			-	-
Services	62,651	22,421	398,857	398,566		23.24	1,716,000	1,317,143
Capital								
Total	347,464	347,533	2,337,128	1,916,768		38.22	6,114,895	3,777,767
Total Expenditures	3,119,011	3,432,866	19,111,235	14,460,294	36,002,930	35.08	54,478,763	35,367,528
Total Personnel	2,207,905	2,556,012	12,359,464	9,370,398	24,016,835	46.24	26,730,294	14,370,830
Total Materials & Supplies	265,773	267,800	1,423,964	1,259,130	2,973,376	38.34	3,713,869	2,289,905
Total Services	292,612	217,034	2,046,231	1,275,471	2,713,632	32.73	6,251,510	4,205,279
Total Operating Expenditures	2,766,290	3,040,846	15,829,659	11,904,999	29,703,843	43.14	36,695,673	20,866,014
Total Capital	352,721	392,020	3,281,577	2,555,295	6,299,087	18.45	17,783,090	14,501,513
Total Expenditures	3,119,011	3,432,866	19,111,235	14,460,294	36,002,930	35.08	54,478,763	35,367,528

City of Stillwater
Revenues by Fund
Significant Funds (Non-Trust Authorities)
For the month ended December 31, 2007 and 2006 and for six months then ended
With 50% of the Year Complete

General Fund SOURCE	Current Month		Year to Date		2006-2007 Year End	% of 2007-2008 Budget	Total 2007-2008 Budget	Budget Remaining
	2007-2008	2006-2007	2007-2008	2006-2007				
Sales Tax	1,853,750	1,808,306	11,202,856	8,844,962	21,248,999	50.34	22,254,302	11,051,446
Use Tax	92,648	81,405	463,499	467,849	1,197,179	33.71	1,375,000	911,501
Other Tax	128,234	117,193	864,832	522,694	1,821,657	43.70	1,979,000	1,114,168
Grants	18,319	79,575	46,388	108,193	180,032	31.35	147,975	101,587
Fines and Forfeits	65,918	76,367	402,832	367,038	826,475	44.56	904,000	501,168
Fees and Rental	47,077	36,551	304,568	272,688	734,053	37.87	804,247	499,679
Departmental Garage	111,082	-	553,957	-	1,118,025	39.50	1,402,590	848,633
Interest			252,025		617,316	48.47	520,000	267,975
Ambulance	74,616	55,638	342,788	385,469	1,217,790	35.52	965,000	622,212
Licenses & Permits	18,708	14,540	139,412	123,039	303,354	55.32	252,000	112,588
Other	38,632	29,077	149,463	124,859	359,784	32.66	457,660	308,197
Direct/Indirect Cost	121,887	91,874	731,322	464,810	1,102,491	50.00	1,462,638	731,316
Transfer In from SUA- In Lieu of Franchise Tax	770,372	875,009	770,372	4,622,232	5,700,000	8.85	8,700,000	7,929,628
Less: Use tax payment	(91,258)	(461,524)	(389,096)	(461,524)	(600,000)	64.85	(600,000)	(210,904)
Transfer in from SUA	131,956	134,251	791,736	671,255	3,544,464	50.00	1,583,471	791,735
Net Revenues	<u>3,381,942</u>	<u>2,938,262</u>	<u>16,626,955</u>	<u>16,513,564</u>	<u>39,371,619</u>	<u>39.39</u>	<u>42,207,883</u>	<u>25,580,929</u>
Rural Fire								
Rural Fire Fees	428	9,176	11,631	9,176	81,288	15.51	75,000	63,369
Stormwater Mgmt								
Stormwater Fees	21,932	22,967	127,239	112,926	271,556	49.70	256,000	128,761
Transportation Imp								
Transfer from GF (1/2 cent sales tax)	265,328	258,980	1,603,354	1,030,900	3,034,730	-	-	-
Self Insurance								
Work Comp Contribution	418,100		418,100		354,408	100.00	418,101	1
Reimbursements			67,397	39,808	168,534	38.51	175,000	107,603
Other			2,756	4,231	14,030		-	(2,756)
Transfers In-SUA	131,956	134,251	791,736	671,255	536,971		-	(791,736)
Total Fund	<u>550,056</u>	<u>134,251</u>	<u>1,279,989</u>	<u>715,294</u>	<u>1,073,943</u>	<u>215.81</u>	<u>593,101</u>	<u>(686,888)</u>

*Interest Allocated Annually