

CLAY MADDEN  
MAYOR

# City of Mandeville

"THE HEART OF THE OZONE BELT"



3101 East Causeway Approach, Mandeville, LA 70448  
985-626-3144

City Council

JASON ZUCKERMAN  
Council Chairman  
RICK DANIELSON  
AT LARGE  
REBECCA BUSH  
DISTRICT I  
SKELLY KRELLER  
DISTRICT II  
JILL McGUIRE  
DISTRICT III

February 21, 2024

Memo to: Mayor, Council and Citizens  
From: Kathleen Sides  
Reference: Financial Statements for the 5-month period ending January 31, 2024

## **GOVERNMENTAL FUNDS**

### **REVENUE**

The FYTD Revenue collected is \$13.8 million, 43% of the 2024 budget. Sales Tax Collections for the fiscal year are \$9.4 million, 41% of the budget for overall collections. This is \$129 thousand higher than FYTD collections for 2023.

### **EXPENDITURES**

The operating expenditures incurred to date during fiscal year 2024 total \$7.8 million, 37% of the operating expenditure budget of \$20.8 million. Capital outlay to date is \$4 million and 75% of the Capital Outlay Budget.

## **ENTERPRISE FUND**

### **REVENUE**

The enterprise revenue for the fiscal year to date totals \$1.7 million, 40% of the operating revenue budget of \$4.2 million.

### **EXPENSES**

The operating expenses incurred to date during fiscal year 2024 total \$1.6 million of the \$4.1 million budget, 40%, excluding depreciation. Capital Outlay to date is \$2.7 million, 47% of the Capital Outlay Budget.

The City currently has 112 active employees. We are always working to fill vacant positions.

**City of Mandeville**  
**Governmental Funds Report**  
**January 31, 2024**

	General Fund	Sales Tax Fund	Special Sales Tax Fund	District 3 Funds	Street Const. Fund	Non-Major Funds	FYTD Actuals	FY 2024 Budget	FY 2024 Revised Budget	% of Budget	FY 2023 Budget
<b>REVENUES</b>											
Advalorem Taxes	2,028,611						2,028,611	2,075,420	2,075,420	97.74%	2,015,792
Franchise Taxes	127,677						127,677	1,091,279	1,091,279	11.70%	1,034,324
Sales and Use Taxes		9,426,179					9,426,179	22,807,156	22,807,156	41.33%	19,623,351
Grants Revenue	1,250						1,250	2,000,000	2,000,000	0.06%	13,740,657
Other Revenue	1,774,526	2,677	237,823	1,631	193,105	20,275	2,230,037	3,809,705	3,809,705	58.54%	9,845,782
<b>Subtotal Revenues</b>	<b>3,932,064</b>	<b>9,428,856</b>	<b>237,823</b>	<b>1,631</b>	<b>193,105</b>	<b>20,275</b>	<b>13,813,754</b>	<b>31,783,560</b>	<b>31,783,560</b>	<b>43.46%</b>	<b>46,259,906</b>
Operating Transfers In	4,855,062		1,618,354	1,226,059	1,618,354		9,317,829				
<b>TOTAL REVENUES and TRANSFERS IN</b>	<b>8,787,126</b>	<b>9,428,856</b>	<b>1,856,177</b>	<b>1,227,690</b>	<b>1,811,459</b>	<b>20,275</b>	<b>23,131,583</b>	<b>31,783,560</b>	<b>31,783,560</b>	<b>72.78%</b>	<b>46,259,906</b>
<b>EXPENDITURES</b>											
General Government	2,558,147	108,378	6,282		5,867	299	2,678,973	6,591,638	6,591,638	40.64%	6,840,725
Public Safety	4,046,148						4,046,148	11,283,601	11,283,601	35.86%	10,717,053
Public Works	1,052,152						1,052,152	2,898,338	2,898,338	36.30%	3,079,733
Cemetery	17,136						17,136	40,000	40,000	42.84%	100,000
Capital Outlay	1,912,495				2,097,313		4,009,808	5,352,000	5,352,000	74.92%	13,409,055
<b>Subtotal Expenditures</b>	<b>9,586,078</b>	<b>108,378</b>	<b>6,282</b>	<b>-</b>	<b>2,103,180</b>	<b>299</b>	<b>11,804,217</b>	<b>26,165,577</b>	<b>26,165,577</b>	<b>45.11%</b>	<b>34,146,566</b>
Operating Transfers Out		9,317,829	-	-			9,317,829				
<b>TOTAL EXPENDITURES and TRANSFERS OUT</b>	<b>9,586,078</b>	<b>9,426,207</b>	<b>6,282</b>	<b>-</b>	<b>2,103,180</b>	<b>299</b>	<b>21,122,046</b>	<b>26,165,577</b>	<b>26,165,577</b>	<b>80.72%</b>	<b>34,146,566</b>
<b>NET FUND INCREASE/(DECREASE) *</b>	<b>(798,952)</b>	<b>2,649</b>	<b>1,849,895</b>	<b>1,227,690</b>	<b>(291,721)</b>	<b>19,976</b>	<b>2,009,537</b>	<b>5,617,983</b>	<b>5,617,983</b>	<b>-</b>	<b>12,113,340</b>

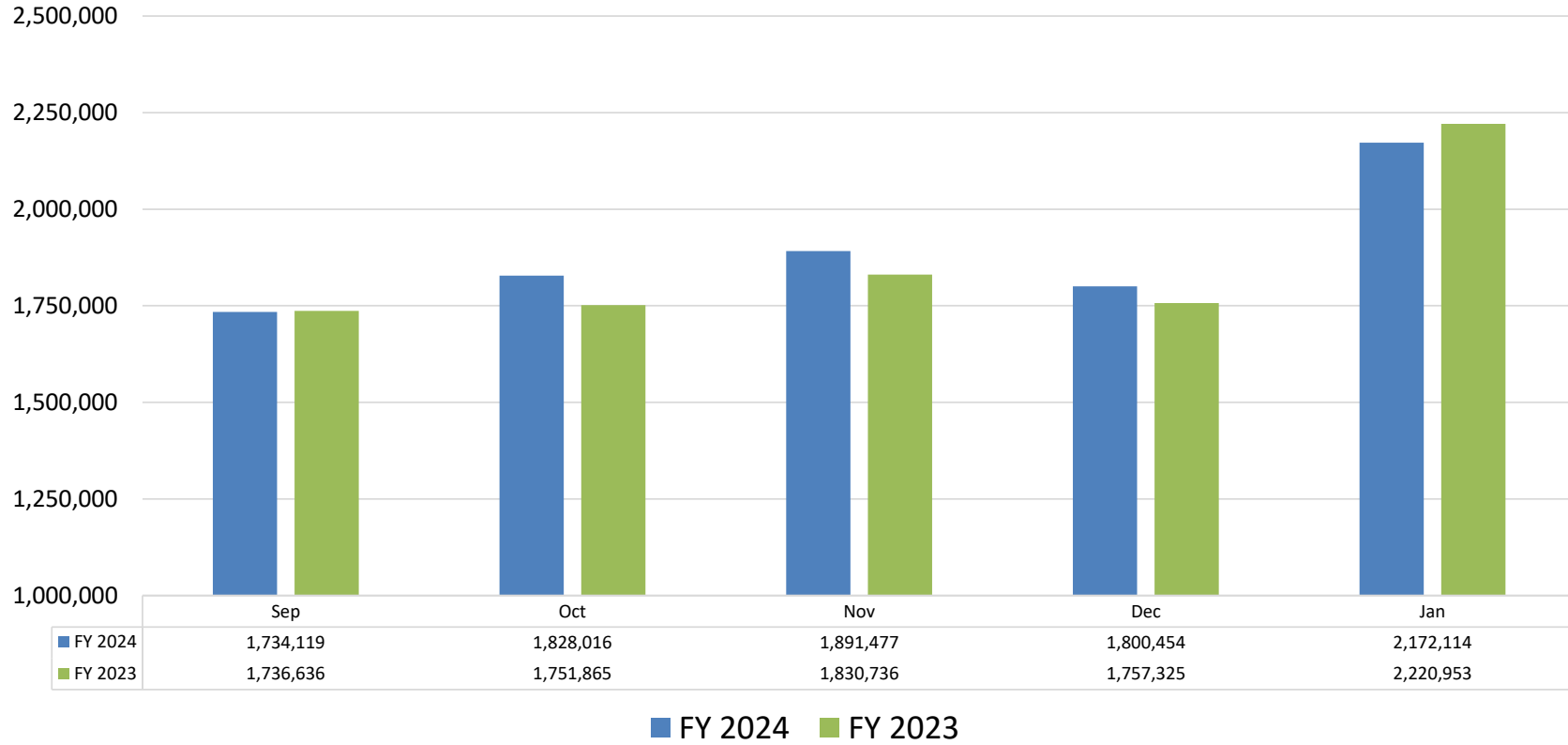
\* These amounts are unaudited and subject to change.

**City of Mandeville**  
**Enterprise Fund Report**  
**January 31, 2024**

	Water	Sewer	FYTD Actuals	FY 2024 Budget	FY 2024 Revised Budget	% of Budget	FY 2023 Budget
<b>REVENUES</b>							
Water Income	597,272		597,272	1,410,241	1,410,241	42.35%	1,246,070
Sewer Income		948,688	948,688	2,480,262	2,480,262	38.25%	2,187,845
Other Revenue	72,381	72,381	144,762	316,233	316,233	45.78%	93,915
<b>Subtotal Revenues</b>	<b>669,653</b>	<b>1,021,069</b>	<b>1,690,722</b>	<b>4,206,736</b>	<b>4,206,736</b>	<b>40.19%</b>	<b>3,527,830</b>
Interfund Transfers In			-	1,545,000	1,545,000		
<b>TOTAL REVENUES and INTERFUND TRANSFERS IN</b>	<b>669,653</b>	<b>1,021,069</b>	<b>1,690,722</b>	<b>5,751,736</b>	<b>5,751,736</b>	<b>29.39%</b>	<b>3,527,830</b>
<b>EXPENDITURES</b>							
Wages and Benefits	436,296	331,713	768,009	2,289,460	2,289,460	33.55%	2,111,652
Other Operational Expenditures	546,870	306,604	853,474	1,795,496	1,795,496	47.53%	1,724,971
Depreciation Expense	-	-	-	1,867,263	1,867,263	0.00%	1,867,263
<b>Subtotal Expenditures</b>	<b>983,166</b>	<b>638,317</b>	<b>1,621,483</b>	<b>5,952,219</b>	<b>5,952,219</b>	<b>27.24%</b>	<b>5,703,886</b>
<b>NET FUND INCREASE/(DECREASE) *</b>	<b>(313,513)</b>	<b>382,752</b>	<b>69,239</b>	<b>(200,483)</b>	<b>(200,483)</b>		<b>(2,176,056)</b>

\* These amounts are unaudited and subject to change.

# City of Mandeville Sales Tax Revenue



ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP ANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
10000	30000	AD VALOREM TAXES	-2,075,420	0	-2,075,420	-2,028,611	0	-46,809	97.70
10000	30400	BEER TAX & LIQUOR LIC.	-35,000	0	-35,000	-15,520	0	-19,480	44.30
10000	30600	STUDENT RESOURCE OFFICER	-721,742	0	-721,742	-292,078	0	-429,664	40.50
10000	30700	CONCERT SERIES	0	0	0	0	0	0	0.00
10000	30800	FRANCHISE TAXES	-1,091,279	0	-1,091,279	-127,677	0	-963,602	11.70
10000	30900	GARBAGE COLLECTION FEES	-888,840	0	-888,840	-375,674	0	-513,166	42.30
10000	31000	DOG LICENSES	0	0	0	0	0	0	0.00
10000	31100	INSURANCE LICENSES	-695,000	0	-695,000	-15,934	0	-679,066	2.30
10000	31200	MISCELLANEOUS INCOME	-492,400	0	-492,400	-50,485	0	-441,915	10.30
10000	31300	POLICE FEES	-383,140	0	-383,140	-178,328	0	-204,812	46.50
10000	31400	INTEREST INCOME	-259,649	0	-259,649	-288,001	0	28,352	110.90
10000	31500	OCCUPATIONAL LICENSES	-650,000	0	-650,000	-279,146	0	-370,854	42.90
10000	31600	CONTRACTOR LICENSES	-35,000	0	-35,000	-20,080	0	-14,920	57.40
10000	31700	TAX RESEARCH	0	0	0	0	0	0	0.00
10000	31900	DMV	-52,535	0	-52,535	-12,627	0	-39,908	24.00
10000	32000	CULVERT FEES	0	0	0	0	0	0	0.00
10000	32200	GRANT INCOME	-2,000,000	0	-2,000,000	-1,250	0	-1,998,750	0.10
10000	32250	SUPPLEMENTAL PAY	0	0	0	-100,800	0	100,800	100.00
10000	32300	BUILDING PERMITS	-200,000	0	-200,000	-73,257	0	-126,743	36.60
10000	32400	ZONING FEES	-5,000	0	-5,000	-6,877	0	1,877	137.50
10000	32700	SALE OF PLOTS AND CRYPTS	-30,000	0	-30,000	-8,350	0	-21,650	27.80
10000	33700	SERVICE CHGS NSF	0	0	0	-10	0	10	100.00
10000	33900	CONVENIENCE FEES	0	0	0	0	0	0	0.00
10000	34100	SALE OF PROPERTY	-15,000	0	-15,000	0	0	-15,000	0.00
10000	34200	TRAILHEAD REVENUES	-115,000	0	-115,000	-55,742	0	-59,258	48.50
10000	34300	KEEP MANDEVILLE BEAUTIFUL	0	0	0	0	0	0	0.00
10000	34400	COMMUNITY CENTER	-10,000	0	-10,000	-1,618	0	-8,382	16.20
10000	34500	DISPATCH INCOME	0	0	0	0	0	0	0.00
10000	34600	EMERGENCY INCOME	-6,533,000	0	-6,533,000	0	0	-6,533,000	0.00
10000	34601	ELEVATIONS INCOME	-100,000	0	-100,000	0	0	-100,000	0.00
10000	89000	CONTINGENCY/RESERVE	0	0	0	0	0	0	0.00
10000	89300	DONATIONS	0	0	0	-1,000	0	1,000	100.00
10000	89500	DEBT SERVICE	0	0	0	0	0	0	0.00
10000	89501	DEBT SERVICE INTEREST	0	0	0	0	0	0	0.00
10000	90100	OTHER FIN SOURCE CDL	0	0	0	0	0	0	0.00
10000	90500	TRANSFER SALES TAX	-11,575,555	0	-11,575,555	-4,855,062	0	-6,720,493	41.90
10000	90600	TRANSFER SPECIAL SALES TAX	-3,820,000	0	-3,820,000	0	0	-3,820,000	0.00
10000	90700	TRANSFER STREET CONSTR. FUND	0	0	0	0	0	0	0.00
10000	91100	TRANSFER DISTRICT 3 SALES TAX	0	0	0	0	0	0	0.00
10100	40000	SALARIES	1,470,971	0	1,470,971	592,034	0	878,937	40.20
10100	40100	OVERTIME	17,240	0	17,240	8,166	0	9,074	47.40

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP ANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
10100	40200	FICA	113,848	0	113,848	44,549	0	69,299	39.10
10100	40300	RETIREMENT	565,691	0	565,691	226,688	0	339,003	40.10
10100	40301	HEALTH INSURANCE RETIREES	35,650	0	35,650	9,803	0	25,847	27.50
10100	40400	INSURANCE EMPLOYEES	469,562	0	469,562	171,469	0	298,093	36.50
10100	40500	SUTA	0	0	0	0	0	0	0.00
10100	40600	WORKER'S COMPENSATION	45,000	0	45,000	0	0	45,000	0.00
10100	40700	DMV	82,871	0	82,871	34,837	0	48,034	42.00
10100	41000	AUDIT & ACCOUNTING FEES	75,000	0	75,000	0	0	75,000	0.00
10100	41200	MAGISTRATE RETAINER	24,000	0	24,000	10,000	0	14,000	41.70
10100	41300	LEGAL FEES	362,000	0	362,000	142,819	0	219,181	39.50
10100	41400	COMP LAND USE PLAN REVISION	100,000	0	100,000	0	0	100,000	0.00
10100	41500	ENGINEERING FEES	126,000	0	126,000	38,316	0	87,684	30.40
10100	41600	COMPUTER SUPPLIES & PROGRAMS	175,185	0	175,185	83,455	342	91,389	47.80
10100	42100	MEMBERSHIP DUES & SUBS.	21,853	0	21,853	8,124	0	13,729	37.20
10100	42200	PRINTING	7,300	0	7,300	2,979	0	4,321	40.80
10100	42300	UTILITIES	70,935	0	70,935	23,263	0	47,672	32.80
10100	42400	TELEPHONE	24,960	0	24,960	8,884	0	16,076	35.60
10100	42500	ADVERTISING	30,255	0	30,255	8,083	0	22,172	26.70
10100	42600	INSURANCE GENERAL	30,483	0	30,483	0	0	30,483	0.00
10100	42700	JANITORIAL SERVICES	18,564	0	18,564	6,188	0	12,376	33.30
10100	42800	INSURANCE PROPERTY	56,917	0	56,917	0	0	56,917	0.00
10100	42900	BANK CHARGES	38,047	0	38,047	16,570	0	21,477	43.60
10100	43000	OFFICE SUPPLIES	15,401	0	15,401	8,259	0	7,142	53.60
10100	43100	PENALTY INTEREST & S.C.	0	0	0	0	0	0	0.00
10100	43200	BUILDING MAINTENANCE	45,000	0	45,000	14,452	5,127	25,421	43.50
10100	43300	MAINTENANCE RECREATION	16,312	0	16,312	7,289	1,332	7,691	52.90
10100	43400	COMMUNITY CENTER	45,000	0	45,000	16,940	1,353	26,707	40.70
10100	43500	PLANNING & DEVELOPMENT	847,000	0	847,000	186,202	10,627	650,171	23.20
10100	43600	RECORDING FEES	6,761	0	6,761	3,000	0	3,761	44.40
10100	43700	TRAILHEAD	155,000	0	155,000	79,410	0	75,590	51.20
10100	43800	CORONER'S FEES	0	0	0	0	0	0	0.00
10100	43900	KEEP MANDEVILLE BEAUTIFUL	67,000	0	67,000	30,569	0	36,431	45.60
10100	44000	POSTAGE	6,160	0	6,160	2,844	0	3,316	46.20
10100	44100	BANQUETS	3,000	0	3,000	1,950	0	1,050	65.00
10100	44200	TRAVEL CONVS. & CONFS.	38,896	0	38,896	20,529	0	18,367	52.80
10100	45000	DECOR. & BEAUTIFICATION	25,000	0	25,000	13,474	4,210	7,316	70.70
10100	45100	SOCIAL SERVICES	47,000	0	47,000	32,000	0	15,000	68.10
10100	45200	COUNCIL ON AGING	0	0	0	0	0	0	0.00
10100	45300	ECONOMIC DEVELOPMENT	6,500	0	6,500	0	0	6,500	0.00
10100	45400	RECREATION	0	0	0	0	0	0	0.00
10100	45500	ANIMAL CONTROL	1,000	0	1,000	420	0	580	42.00

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP ANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10100	45600	HUMANITIES	0	0	0	0	0	0.00
10100	45700	YOUTH SERVICES	10,000	0	10,000	0	10,000	0.00
10100	45800	MAYOR'S ALLOWANCE	500	0	500	0	500	0.00
10100	45900	P & Z MEETING FEES	8,400	0	8,400	3,500	4,900	41.70
10100	46000	COUNCIL MEETING FEES	72,000	0	72,000	30,000	42,000	41.70
10100	46100	CAR EXPENSE	0	0	0	0	0	0.00
10100	46200	VACATION	0	0	0	0	0	0.00
10100	46300	DRAINAGE DISTRICT	0	0	0	0	0	0.00
10100	46400	ELECTION EXPENSE	0	0	0	0	0	0.00
10100	46500	CIVIL SERVICE	9,411	0	9,411	1,988	7,423	21.10
10100	46700	UNIFORMS	5,615	0	5,615	4,304	1,311	76.60
10100	46800	FUEL	1,645	0	1,645	1,156	489	70.30
10100	46900	INSURANCE VEHICLES	2,343	0	2,343	0	2,343	0.00
10100	47000	VEHICLE MAINTENANCE	3,000	0	3,000	620	2,380	20.70
10100	47100	EQUIPMENT MAINTENANCE	1,885	0	1,885	844	1,041	44.80
10100	47500	EQUIPMENT RENTAL	25,637	0	25,637	8,318	17,319	32.40
10100	47600	CONTRACTED SERVICES	90,000	0	90,000	28,027	61,973	31.10
10100	48900	TRAINING	15,000	0	15,000	397	14,603	2.60
10100	49000	GARBAGE COLLECTION FEES	888,840	0	888,840	452,924	435,916	51.00
10100	49900	EMERGENCY EXPENSE	0	0	0	154,057	-154,057	100.00
10100	49901	ELEVATIONS EXPENSE	100,000	0	100,000	12,590	87,410	12.60
10100	49999	MISCELLANEOUS EXPENSE	0	0	0	0	0	0.00
10100	50000	GENERAL LIABILITY CLAIMS	70,000	0	70,000	5,857	64,143	8.40
10100	88000	CAPITAL OUTLAY	2,740,000	0	2,740,000	890,604	1,830,636	33.20
10110	40000	SALARIES	4,581,031	0	4,581,031	1,661,400	2,919,631	36.30
10110	40050	SUPPLEMENTAL PAY	0	0	0	9,000	-9,000	100.00
10110	40100	OVERTIME	769,114	0	769,114	370,406	398,708	48.20
10110	40200	FICA	386,152	0	386,152	152,480	233,673	39.50
10110	40300	RETIREMENT	1,862,726	0	1,862,726	721,714	1,141,012	38.70
10110	40301	HEALTH INSURANCE RETIREES	338,981	0	338,981	127,434	211,547	37.60
10110	40400	INSURANCE EMPLOYEES	1,289,820	0	1,289,820	446,769	843,051	34.60
10110	40500	SUTA	0	0	0	0	0	0.00
10110	40600	WORKER'S COMPENSATION	215,000	0	215,000	0	215,000	0.00
10110	41600	COMPUTER SUPPLIES & PROGRAMS	822,382	0	822,382	348,759	286,047	65.20
10110	42100	MEMBERSHIP DUES & SUBS.	2,269	0	2,269	1,685	585	74.20
10110	42200	PRINTING	1,000	0	1,000	1,060	-60	106.00
10110	42300	UTILITIES	25,438	0	25,438	9,204	16,234	36.20
10110	42400	TELEPHONE	34,200	0	34,200	12,151	22,049	35.50
10110	42600	INSURANCE GENERAL	141,738	0	141,738	0	141,738	0.00
10110	42700	JANITORIAL	18,564	0	18,564	6,584	11,980	35.50
10110	42800	INSURANCE PROPERTY	159,764	0	159,764	0	159,764	0.00

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP ANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
10110	42900	BANK CHARGES	0	0	0	0	0	0.00	
10110	43000	OFFICE SUPPLIES	12,000	0	12,000	3,015	8,985	25.10	
10110	43200	BUILDING MAINTENANCE	30,000	0	30,000	10,198	19,802	34.00	
10110	44000	POSTAGE	1,000	0	1,000	197	803	19.70	
10110	44200	TRAVEL CONVS. & CONFS.	9,705	0	9,705	284	9,421	2.90	
10110	46200	VACATION	0	0	0	0	0	0.00	
10110	46300	CRIME PREVENTION	14,000	0	14,000	9,837	4,163	70.30	
10110	46500	CIVIL SERVICE	42,969	0	42,969	4,498	38,471	10.50	
10110	46600	RADIO MAINTENANCE	60,000	0	60,000	0	25,562	34,438	42.60
10110	46700	UNIFORMS	40,000	0	40,000	4,439	27,839	7,722	80.70
10110	46800	FUEL	129,728	0	129,728	56,100	0	73,628	43.20
10110	46900	INSURANCE VEHICLES	39,020	0	39,020	2,569	0	36,451	6.60
10110	47000	VEHICLE MAINTENANCE	95,000	0	95,000	44,670	0	50,330	47.00
10110	47100	EQUIPMENT MAINTENANCE	1,000	0	1,000	0	0	1,000	0.00
10110	47200	CRIME INVESTIGATION	8,000	0	8,000	783	0	7,217	9.80
10110	47300	POLICE SUPPLIES	60,000	0	60,000	2,320	2,100	55,580	7.40
10110	47500	EQUIPMENT RENTAL	3,000	0	3,000	953	0	2,047	31.80
10110	47600	CONTRACTED SERVICES	5,000	0	5,000	282	0	4,718	5.60
10110	48900	TRAINING	85,000	0	85,000	37,358	5,767	41,875	50.70
10110	49100	PRISONER EXPENSE	0	0	0	0	0	0	0.00
10110	88000	CAPITAL OUTLAY	2,592,000	842,528	3,434,528	800,553	91,551	2,542,425	26.00
10120	40000	SALARIES	1,198,285	0	1,198,285	476,597	0	721,688	39.80
10120	40100	OVERTIME	59,689	0	59,689	17,765	0	41,924	29.80
10120	40200	FICA	96,235	0	96,235	36,680	0	59,555	38.10
10120	40300	RETIREMENT	475,515	0	475,515	188,256	0	287,259	39.60
10120	40301	HEALTH INSURANCE RETIREES	41,952	0	41,952	14,881	0	27,071	35.50
10120	40400	INSURANCE EMPLOYEES	392,707	0	392,707	123,753	0	268,954	31.50
10120	40500	SUTA	0	0	0	0	0	0	0.00
10120	40600	WORKER'S COMPENSATION	85,000	0	85,000	0	0	85,000	0.00
10120	40900	SUTA	0	0	0	0	0	0	0.00
10120	41600	COMPUTER SUPPLIES & PROGRAMS	77,731	0	77,731	30,337	282	47,112	39.40
10120	42100	MEMBERSHIP DUES & SUBS.	1,500	0	1,500	50	0	1,450	3.30
10120	42300	UTILITIES	192,242	0	192,242	66,296	0	125,946	34.50
10120	42400	TELEPHONE	5,700	0	5,700	2,755	0	2,945	48.30
10120	42600	INSURANCE GENERAL	17,660	0	17,660	453	0	17,207	2.60
10120	42700	JANITORIAL	0	0	0	0	0	0	0.00
10120	42800	INSURANCE PROPERTY	31,304	0	31,304	0	0	31,304	0.00
10120	42900	BANK CHARGES	0	0	0	0	0	0	0.00
10120	43000	OFFICE SUPPLIES	4,000	0	4,000	1,819	0	2,181	45.50
10120	43200	BUILDING MAINTENANCE	23,000	0	23,000	27,799	6,142	-10,941	147.60
10120	43900	CANALS & DRAINAGE	8,000	0	8,000	1,366	0	6,634	17.10



ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP ANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
10120	44200	TRAVEL CONVS. & CONFS.	2,000	0	2,000	715	0	1,285	35.70
10120	46200	VACATION	0	0	0	0	0	0	0.00
10120	46600	RADIO MAINTENANCE	0	0	0	0	0	0	0.00
10120	46700	UNIFORMS	12,117	0	12,117	5,395	0	6,722	44.50
10120	46800	FUEL	21,635	0	21,635	5,602	6,005	10,028	53.60
10120	46900	INSURANCE VEHICLES	11,066	0	11,066	0	0	11,066	0.00
10120	47000	VEHICLE MAINTENANCE	25,000	0	25,000	12,734	1,499	10,767	56.90
10120	47100	EQUIPMENT MAINTENANCE	60,000	0	60,000	20,199	0	39,801	33.70
10120	47200	LEASE EXPENSE	0	0	0	0	0	0	0.00
10120	47500	EQUIPMENT RENTAL	1,000	0	1,000	366	0	634	36.60
10120	47600	CONTRACTED SERVICES	5,000	0	5,000	0	0	5,000	0.00
10120	47700	SMALL TOOLS & SUPPLIES	18,000	0	18,000	8,104	3,191	6,705	62.70
10120	47800	MOSQUITO & PEST CONTROL	0	0	0	0	0	0	0.00
10120	47900	SIGNS & LIGHTS	5,000	0	5,000	1,552	0	3,448	31.00
10120	48000	SAND ASPHALT & GRAVEL	25,000	0	25,000	8,680	18,958	-2,638	110.60
10120	49100	PRISONER EXPENSE	0	0	0	0	0	0	0.00
10120	50000	GENERAL LIABILITY CLAIMS	2,000	0	2,000	0	0	2,000	0.00
10120	88000	CAPITAL OUTLAY	20,000	204,749	224,749	221,338	0	3,411	98.50
10140	43400	MAINTENANCE CEMETERY	40,000	0	40,000	17,136	0	22,864	42.80
		Total 010 GENERAL FUND	-5,617,983	1,047,277	-4,570,706	797,953	418,221	-5,786,880	-26.60
20000	31200	MISCELLANEOUS REVENUES	0	0	0	0	0	0	0.00
20000	31400	INTEREST INCOME	-174,323	0	-174,323	-144,762	0	-29,561	83.00
20000	32200	GRANTS	0	0	0	0	0	0	0.00
20000	33300	WATER IMPACT FEES	-28,524	0	-28,524	-5,500	0	-23,024	19.30
20000	33400	WATER INSPECTION FEES	-900	0	-900	-175	0	-725	19.40
20000	33500	WATER FEES	-1,350,884	0	-1,350,884	-548,784	0	-802,100	40.60
20000	33600	WATER TAPPING FEES	-16,000	0	-16,000	-4,200	0	-11,800	26.30
20000	33700	WATER SERVICE CHARGES	-13,933	0	-13,933	-4,745	0	-9,188	34.10
20000	33800	DELINQUENT FEES	-60,000	0	-60,000	-26,249	0	-33,751	43.70
20000	33900	CONVENIENCE FEES	-16,735	0	-16,735	-7,619	0	-9,116	45.50
20000	34600	EMERGENCY INCOME	0	0	0	0	0	0	0.00
20000	35200	SEWER FEES	-2,448,572	0	-2,448,572	-917,791	0	-1,530,781	37.50
20000	35300	SEWER TAPPING FEES	-7,500	0	-7,500	-1,500	0	-6,000	20.00
20000	35400	SEWER INSPECTION FEES	-733	0	-733	-125	0	-608	17.10
20000	35500	SEWER IMPACT FEES	-23,457	0	-23,457	-4,500	0	-18,957	19.20
20000	39900	DHH FEES	-65,175	0	-65,175	-24,772	0	-40,403	38.00
20000	39911	NPL - GASB 68 NONEMPLOYER CONT	0	0	0	0	0	0	0.00
20000	39912	NPL - GASB 68 NONEMPLOYER CONT	0	0	0	0	0	0	0.00
20000	90200	TRANS. TO TAX COLLECTOR	0	0	0	0	0	0	0.00
20000	90400	TRANS FROM SPEC SALES TAX	-1,545,000	0	-1,545,000	0	0	-1,545,000	0.00
20000	90600	TRANS FROM CAP PROJ-WATER	0	0	0	0	0	0	0.00

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP ANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
20000	91000	TRANS TO SPEC SALES TAX	0	0	0	0	0	0.00
20000	99500	LOSS ON DISPOSAL OF ASSET	0	0	0	0	0	0.00
20211	40000	SALARIES	743,268	0	743,268	243,987	499,281	32.80
20211	40100	OVERTIME	48,009	0	48,009	19,851	28,158	41.30
20211	40200	FICA	60,533	0	60,533	19,911	40,622	32.90
20211	40300	RETIREMENT	293,591	0	293,591	92,136	201,455	31.40
20211	40301	HEALTH INSURANCE RETIREES	21,035	0	21,035	10,483	10,552	49.80
20211	40368	NPL - GASB 68 EXPENSE ADJ	0	0	0	0	0	0.00
20211	40400	INSURANCE EMPLOYEES	195,456	0	195,456	49,929	145,527	25.50
20211	40475	OPEB - GASB 75 ADJUSTMENT	0	0	0	0	0	0.00
20211	40600	WORKER'S COMPENSATION	45,000	0	45,000	0	45,000	0.00
20211	41000	LICENSES & PERMITS	55,000	0	55,000	4,874	50,126	8.90
20211	41300	LEGAL FEES	0	0	0	0	0	0.00
20211	41500	ENGINEERING FEES	0	0	0	0	0	0.00
20211	41600	COMPUTER SUPPLIES & PROGRAMS	97,866	0	97,866	10,983	86,722	11.40
20211	41700	PUMPS MAINTENANCE	15,000	0	15,000	0	15,000	0.00
20211	41800	WATER SUPPLIES	0	0	0	0	0	0.00
20211	41900	PURIFICATION CHEMICALS	70,000	0	70,000	40,368	158	99.80
20211	42000	BAD DEBT EXPENSE	0	0	0	0	0	0.00
20211	42100	MEMBERSHIP DUES & SUBS.	2,500	0	2,500	200	2,300	8.00
20211	42200	PRINTING	15,000	0	15,000	7,981	7,019	53.20
20211	42300	UTILITIES	164,714	0	164,714	60,576	104,138	36.80
20211	42400	TELEPHONE	6,020	0	6,020	2,417	3,603	40.10
20211	42600	INSURANCE GENERAL	10,669	0	10,669	0	10,669	0.00
20211	42700	JANITORIAL	0	0	0	0	0	0.00
20211	42800	INSURANCE PROPERTY	25,149	0	25,149	0	25,149	0.00
20211	42900	BANK CHARGES	28,483	0	28,483	13,734	14,749	48.20
20211	43000	OFFICE SUPPLIES	2,000	0	2,000	1,061	939	53.00
20211	43100	PENALTY INTEREST & S.C.	0	0	0	0	0	0.00
20211	43200	BUILDING MAINTENANCE	6,000	0	6,000	1,905	4,095	31.80
20211	44000	POSTAGE	300	0	300	0	300	0.00
20211	44200	TRAVEL CONVS. & CONFS.	1,650	0	1,650	236	1,414	14.30
20211	46100	CAR EXPENSE	0	0	0	0	0	0.00
20211	46200	VACATION	0	0	0	0	0	0.00
20211	46500	CIVIL SERVICE	5,433	0	5,433	370	5,063	6.80
20211	46600	RADIO MAINTENANCE	0	0	0	0	0	0.00
20211	46700	UNIFORMS	8,155	0	8,155	3,114	5,041	38.20
20211	46800	FUEL	34,784	0	34,784	16,142	12,637	63.70
20211	46900	INSURANCE VEHICLES	11,066	0	11,066	0	11,066	0.00
20211	47000	VEHICLE MAINTENANCE	19,000	0	19,000	16,112	2,888	84.80
20211	47100	EQUIPMENT MAINT. & SERVICE	20,000	0	20,000	4,419	15,581	22.10

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP ANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
20211	47500	EQUIPMENT RENTAL	1,000	0	1,000	435	0	565	43.50
20211	47600	CONTRACTED SERVICES	15,000	0	15,000	911	0	14,089	6.10
20211	47700	SMALL TOOLS & SUPPLIES	17,000	0	17,000	8,966	0	8,034	52.70
20211	48100	DEPRECIATION	838,146	0	838,146	0	0	838,146	0.00
20211	48200	CONNECTION SUPPLIES	100,000	0	100,000	13,662	16,869	69,469	30.50
20211	48300	TESTING	16,000	0	16,000	10,854	5,890	-744	104.60
20211	48400	PLANT MAINTENANCE	30,000	0	30,000	11,940	16,855	1,206	96.00
20211	48900	TRAINING	3,000	0	3,000	1,829	0	1,171	61.00
20211	49300	EMERGENCY REPAIRS	5,000	0	5,000	313,781	0	-308,781	6,275.60
20211	49900	EMERGENCY EXPENSE	0	0	0	0	0	0	0.00
20211	49901	ELEVATIONS EXPENSE	0	0	0	0	0	0	0.00
20211	49902	WRITE OFF DAMAGED ASSETS	0	0	0	0	0	0	0.00
20212	40000	SALARIES	432,326	0	432,326	168,294	0	264,032	38.90
20212	40100	OVERTIME	25,503	0	25,503	12,705	0	12,798	49.80
20212	40200	FICA	35,024	0	35,024	13,352	0	21,672	38.10
20212	40300	RETIREMENT	169,879	0	169,879	66,476	0	103,403	39.10
20212	40301	HEALTH INSURANCE RETIREES	20,211	0	20,211	8,071	0	12,140	39.90
20212	40368	NPL - GASB 68 EXPENSE ADJ	0	0	0	0	0	0	0.00
20212	40400	INSURANCE EMPLOYEES	184,625	0	184,625	62,815	0	121,810	34.00
20212	40475	OPEB - GASB 75 ADJUSTMENT	0	0	0	0	0	0	0.00
20212	40500	SUTA	0	0	0	0	0	0	0.00
20212	40600	WORKER'S COMPENSATION	15,000	0	15,000	0	0	15,000	0.00
20212	41000	LICENSES & PERMITS	8,000	0	8,000	246	0	7,754	3.10
20212	41300	LEGAL FEES	0	0	0	0	0	0	0.00
20212	41500	ENGINEERING FEES	0	0	0	0	0	0	0.00
20212	41600	COMPUTER SUPPLIES & PROGRAMS	85,633	0	85,633	6,742	101	78,791	8.00
20212	41700	PUMPS MAINTENANCE	40,000	0	40,000	0	0	40,000	0.00
20212	41900	PURIFICATION CHEMICALS	60,000	0	60,000	589	0	59,411	1.00
20212	42000	LITIGATION SETTLEMENT	0	0	0	0	0	0	0.00
20212	42100	MEMBERSHIP DUES & SUBS.	471	0	471	-200	0	671	-42.50
20212	42200	PRINTING	21,141	0	21,141	7,861	0	13,280	37.20
20212	42300	UTILITIES	353,212	0	353,212	137,249	0	215,963	38.90
20212	42400	TELEPHONE	4,820	0	4,820	1,917	0	2,903	39.80
20212	42600	INSURANCE GENERAL	9,145	0	9,145	0	0	9,145	0.00
20212	42700	JANITORIAL	0	0	0	0	0	0	0.00
20212	42800	INSURANCE PROPERTY	17,075	0	17,075	0	0	17,075	0.00
20212	43000	OFFICE SUPPLIES	1,434	0	1,434	1,000	0	434	69.70
20212	43200	BUILDING MAINTENANCE	0	0	0	2,465	0	-2,465	100.00
20212	44000	POSTAGE	0	0	0	0	0	0	0.00
20212	44200	TRAVEL CONVS. & CONFS.	2,000	0	2,000	212	0	1,788	10.60
20212	46200	VACATION	0	0	0	0	0	0	0.00

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP ANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
20212	46500	CIVIL SERVICE	4,998	0	4,998	620	0	4,378	12.40
20212	46600	RADIO MAINTENANCE	0	0	0	0	0	0	0.00
20212	46700	UNIFORMS	7,034	0	7,034	3,140	0	3,894	44.60
20212	46800	FUEL	27,180	0	27,180	11,951	6,004	9,224	66.10
20212	46900	INSURANCE VEHICLES	11,066	0	11,066	0	0	11,066	0.00
20212	47000	VEHICLE MAINTENANCE	20,000	0	20,000	5,950	0	14,050	29.80
20212	47100	EQUIP.-MAINT. & SERVICE	25,000	0	25,000	10,038	0	14,962	40.20
20212	47500	EQUIPMENT RENTAL	1,000	0	1,000	433	0	567	43.30
20212	47600	CONTRACTED SERVICES	25,000	0	25,000	0	0	25,000	0.00
20212	47700	SMALL TOOLS & SUPPLIES	15,000	0	15,000	5,590	0	9,410	37.30
20212	48000	SAND ASPHALT & GRAVEL	0	0	0	0	0	0	0.00
20212	48100	DEPRECIATION	1,029,117	0	1,029,117	0	0	1,029,117	0.00
20212	48200	CONNECTION SUPPLIES	20,000	0	20,000	1,761	8,538	9,701	51.50
20212	48300	TESTING	162,498	0	162,498	56,223	1,735	104,540	35.70
20212	48400	PLANT MAINTENANCE	80,000	0	80,000	50,638	37,616	-8,254	110.30
20212	48900	TRAINING	3,000	0	3,000	2,179	0	821	72.60
20212	49300	EMERGENCY REPAIRS	5,000	0	5,000	0	0	5,000	0.00
20212	49900	EMERGENCY EXPENSE	0	0	0	0	0	0	0.00
20212	49902	Write off Damaged Assets	0	0	0	0	0	0	0.00
		Total 020 ENTERPRISE FUND	200,483	0	200,483	-69,238	129,246	140,475	29.90
30000	30200	TAXES COLLECTED-CURRENT	0	0	0	0	0	0	0.00
30000	30300	REDEMPTIONS	0	0	0	0	0	0	0.00
30000	30400	DELINQUENT FEES	0	0	0	0	0	0	0.00
30000	30500	INT. COLLECTED-DEL. BILLS	-3,500	0	-3,500	0	0	-3,500	0.00
30000	30600	BACK TAXES	-500	0	-500	0	0	-500	0.00
30000	31200	MISCELLANEOUS REVENUES	0	0	0	0	0	0	0.00
30000	31400	INTEREST INCOME	-9,860	0	-9,860	-9,241	0	-619	93.70
30000	31700	NOTICE FEES	0	0	0	0	0	0	0.00
30000	41100	TRUST FUND SERVICE CHARGE	0	0	0	0	0	0	0.00
30000	42500	ADVERTISING	0	0	0	0	0	0	0.00
30000	42900	MISCELLANEOUS	250	0	250	227	0	23	91.00
30000	44000	POSTAGE	0	0	0	0	0	0	0.00
30000	46300	ISSUANCE COSTS	0	0	0	0	0	0	0.00
30000	48800	SERIES 2003-PRINCIPAL	0	0	0	0	0	0	0.00
30000	48900	SERIES 2003-INTEREST	0	0	0	0	0	0	0.00
30000	49000	BILLING SUPPLIES & EXP.	30,000	0	30,000	0	0	30,000	0.00
30000	49100	INT. COUPONS-POLICE STA.	0	0	0	0	0	0	0.00
30000	49900	PRINCIPAL	0	0	0	0	0	0	0.00
30000	90800	TRANSFER-ENTERPRISE FUND	0	0	0	0	0	0	0.00
		Total 030 TAX COLLECTOR	16,390	0	16,390	-9,013	0	25,403	-55.00
40000	31400	INTEREST INCOME	-4,394	0	-4,394	-2,677	0	-1,717	60.90

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP ANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
40000	35500	SALES & USE TAX	-22,807,156	0	-22,807,156	-9,426,179	0	-13,380,977	41.30
40000	41000	COLLECTION EXPENSE	273,686	0	273,686	108,348	0	165,338	39.60
40000	42900	MISCELLANEOUS	0	0	0	30	0	-30	100.00
40000	90100	DUE TO DIST 3	0	0	0	0	0	0	0.00
40000	90400	TRANS TO CAP PROJ-STREETS	3,858,518	0	3,858,518	1,618,354	0	2,240,164	41.90
40000	90600	TRANSFER TO GENERAL FUND	11,575,555	0	11,575,555	4,855,062	0	6,720,493	41.90
40000	90800	TRANS. TO SPEC. SALES TAX	3,858,518	0	3,858,518	1,618,354	0	2,240,164	41.90
40000	91100	TRANSFER DISTRICT 3 SALES TAX	3,240,878	0	3,240,878	1,226,059	0	2,014,819	37.80
		Total 040 SALES TAX FUND	-4,395	0	-4,395	-2,650	0	-1,745	60.30
50000	31200	MISCELLANEOUS REVENUES	-2,916,781	0	-2,916,781	0	0	-2,916,781	0.00
50000	31400	INTEREST INCOME	-548,734	0	-548,734	-237,823	0	-310,911	43.30
50000	42900	MISCELLANEOUS	0	0	0	6,282	0	-6,282	100.00
50000	46300	ISSUANCE COSTS	0	0	0	0	0	0	0.00
50000	89000	CONTINGENCY/RESERVE	0	0	0	0	0	0	0.00
50000	90100	TRANS. FROM SALES TAX	-3,858,518	0	-3,858,518	-1,618,354	0	-2,240,164	41.90
50000	90200	TRANS. FROM CAP PROJECT STREET	0	0	0	0	0	0	0.00
50000	90300	TRANS. TO ENTERPRISE FUND	5,365,000	0	5,365,000	0	0	5,365,000	0.00
50000	90400	TRANSFER TO SINKING FUND	0	0	0	0	0	0	0.00
50000	90500	TRANS TO CAP. PROJ. WATER	0	0	0	0	0	0	0.00
50000	90700	TRANS. FROM RESERVE FUND	0	0	0	0	0	0	0.00
50000	90800	TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0.00
50000	90900	TRANS TO CAP PROJ-STREETS	0	0	0	0	0	0	0.00
50000	91000	TRANS FROM ENTERPRISE FUN	0	0	0	0	0	0	0.00
50000	91100	TRANSFER DISTRICT 3 SALES TAX	0	0	0	0	0	0	0.00
		Total 050 SPECIAL SALES FUND	-1,959,033	0	-1,959,033	-1,849,895	0	-109,138	94.40
51000	31400	INTEREST INCOME	-11,298	0	-11,298	-8,823	0	-2,475	78.10
51000	42900	MISCELLANEOUS	0	0	0	71	0	-71	100.00
51000	49100	ESCROW EXPENSE-SERIES 2000	0	0	0	0	0	0	0.00
51000	90100	TRANSFER- SINKING FUND	0	0	0	0	0	0	0.00
51000	90700	TRANS. TO SPEC. SALES TAX	0	0	0	0	0	0	0.00
51000	90800	TRANSFER WCF PHASE II	0	0	0	0	0	0	0.00
		Total 051 RESERVE FUND	-11,298	0	-11,298	-8,752	0	-2,546	77.50
52000	30500	BOND PROCEEDS	0	0	0	0	0	0	0.00
52000	31200	MISCELLANEOUS REVENUES	0	0	0	0	0	0	0.00
52000	31400	INTEREST INCOME	-3,591	0	-3,591	-2,211	0	-1,380	61.60
52000	42900	MISCELLANEOUS	0	0	0	0	0	0	0.00
52000	49100	ESCROW EXPENSE-SERIES 2000	0	0	0	0	0	0	0.00
52000	49200	PRINCIPAL RETIREMENT	0	0	0	0	0	0	0.00
52000	49300	BOND INTEREST EXPENSE	0	0	0	0	0	0	0.00
52000	49400	PAYING AGENT FEES	0	0	0	0	0	0	0.00
52000	90400	TRANS FROM SPEC SALES TAX	0	0	0	0	0	0	0.00

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	ANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
52000	90600	TRANSFER TO SPEC SALES TA	0	0	0	0	0	0	0.00
52000	90700	TRANSFER FROM WCF PHASE II	0	0	0	0	0	0	0.00
		Total 052 SINKING FUND	-3,591	0	-3,591	-2,211	0	-1,380	61.60
60000	31400	INTEREST INCOME	-4,976	0	-4,976	-1,631	0	-3,345	32.80
60000	32200	FEDERAL GRANT	-7,825,000	0	-7,825,000	0	0	-7,825,000	0.00
60000	42900	MISCELLANEOUS	0	0	0	0	0	0	0.00
60000	90500	TRANSFER-SALES TAX	-3,240,878	0	-3,240,878	-1,226,059	0	-2,014,819	37.80
60000	90600	TRANSFER-SPEC. SALES TAX	7,210,000	0	7,210,000	0	0	7,210,000	0.00
		Total 060 DISTRICT 3 SALES TAX	-3,860,854	0	-3,860,854	-1,227,689	0	-2,633,165	31.80
70000	31200	MISCELLANEOUS REVENUES	0	0	0	0	0	0	0.00
70000	31400	INTEREST INCOME	-184,840	0	-184,840	-193,105	0	8,265	104.50
70000	32200	GRANTS	0	0	0	0	0	0	0.00
70000	41300	LEGAL FEES	0	0	0	0	0	0	0.00
70000	41500	ENGINEERING FEES	0	0	0	110	0	-110	100.00
70000	42900	MISCELLANEOUS	0	0	0	5,757	0	-5,757	100.00
70000	49000	CONSTRUCTION-STREETS	10,215,000	20,400	10,235,400	2,097,313	20,400	8,117,687	20.70
70000	90400	TRANSFER FROM SALES TAX	-3,858,518	0	-3,858,518	-1,618,354	0	-2,240,164	41.90
70000	90700	TRANS. FROM GENERAL FUND	0	0	0	0	0	0	0.00
70000	90800	TRANS. TO SPECIAL SALES TAX	0	0	0	0	0	0	0.00
70000	90900	TRANS FROM SPEC SALES TAX	-7,210,000	0	-7,210,000	0	0	-7,210,000	0.00
70000	91100	TRANSFER DISTRICT 3 SALES TAX	0	0	0	0	0	0	0.00
		Total 070 CAPITAL PROJECTS STREETS	-1,038,358	20,400	-1,017,958	291,721	20,400	-1,330,079	-30.70