

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

April 15, 2024

Memo to: Mayor, Council and Citizens
From: Kathleen Sides
Reference: Financial Statements for the 7-month period ending March 31, 2024

GOVERNMENTAL FUNDS

REVENUE

The FYTD Revenue collected is \$18.8 million, 59% of the 2024 budget. Sales Tax Collections for the fiscal year are \$12.8 million, 56% of the budget for overall collections. This is \$122 thousand higher than FYTD collections for 2023.

EXPENDITURES

The operating expenditures incurred to date during fiscal year 2024 total \$12 million, 58% of the operating expenditure budget of \$20.8 million. Capital outlay to date is \$5.6 million and 105% of the Capital Outlay Budget.

ENTERPRISE FUND

REVENUE

The enterprise revenue for the fiscal year to date totals \$2.3 million, 55% of the operating revenue budget of \$4.2 million.

EXPENSES

The operating expenses incurred to date during fiscal year 2024 total \$2.6 million of the \$4.1 million budget, 64%, excluding depreciation. Capital Outlay to date is \$3 million, 51% of the Capital Outlay Budget.

The City currently has 115 active employees. We are always working to fill vacant positions.

City of Mandeville
Governmental Funds Report
March 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 |
|---|--------------------|-------------------|------------------------|------------------|--------------------|-----------------|-------------------|-------------------|------------------------|----------------|-------------------|
| REVENUES | | | | | | | | | | | |
| Advalorem Taxes | 2,081,447 | | | | | | 2,081,447 | 2,075,420 | 2,075,420 | 100.29% | 2,015,792 |
| Franchise Taxes | 346,128 | | | | | | 346,128 | 1,091,279 | 1,091,279 | 31.72% | 1,034,324 |
| Sales and Use Taxes | | 12,755,183 | | | | | 12,755,183 | 22,807,156 | 22,807,156 | 55.93% | 19,623,351 |
| Grants Revenue | 1,250 | | | | | | 1,250 | 2,000,000 | 2,000,000 | 0.06% | 13,740,657 |
| Other Revenue | 3,026,979 | 3,963 | 306,761 | 2,946 | 251,198 | 28,038 | 3,619,885 | 3,809,705 | 3,809,705 | 95.02% | 9,845,782 |
| Subtotal Revenues | 5,455,804 | 12,759,146 | 306,761 | 2,946 | 251,198 | 28,038 | 18,803,893 | 31,783,560 | 31,783,560 | 59.16% | 46,259,906 |
| Operating Transfers In | 6,554,496 | | 2,184,832 | 1,684,436 | 2,184,832 | | 12,608,596 | | | | |
| TOTAL REVENUES and TRANSFERS IN | 12,010,300 | 12,759,146 | 2,491,593 | 1,687,382 | 2,436,030 | 28,038 | 31,412,489 | 31,783,560 | 31,783,560 | 98.83% | 46,259,906 |
| EXPENDITURES | | | | | | | | | | | |
| General Government | 4,073,973 | 146,654 | 9,506 | | 8,395 | 520 | 4,239,048 | 6,591,638 | 6,591,638 | 64.31% | 6,840,725 |
| Public Safety | 6,143,359 | | | | | | 6,143,359 | 11,283,601 | 11,283,601 | 54.45% | 10,717,053 |
| Public Works | 1,619,861 | | | | | | 1,619,861 | 2,898,338 | 2,898,338 | 55.89% | 3,079,733 |
| Cemetery | 30,266 | | | | | | 30,266 | 40,000 | 40,000 | 75.67% | 100,000 |
| Capital Outlay | 3,051,091 | | | | 2,554,131 | | 5,605,222 | 5,352,000 | 5,352,000 | 104.73% | 13,409,055 |
| Subtotal Expenditures | 14,918,550 | 146,654 | 9,506 | - | 2,562,526 | 520 | 17,637,756 | 26,165,577 | 26,165,577 | 67.41% | 34,146,566 |
| Operating Transfers Out | | 12,608,596 | - | - | | | 12,608,596 | | | | |
| TOTAL EXPENDITURES and TRANSFERS OUT | 14,918,550 | 12,755,250 | 9,506 | - | 2,562,526 | 520 | 30,246,352 | 26,165,577 | 26,165,577 | 115.60% | 34,146,566 |
| NET FUND INCREASE/(DECREASE) * | (2,908,250) | 3,896 | 2,482,087 | 1,687,382 | (126,496) | 27,518 | 1,166,137 | 5,617,983 | 5,617,983 | - | 12,113,340 |

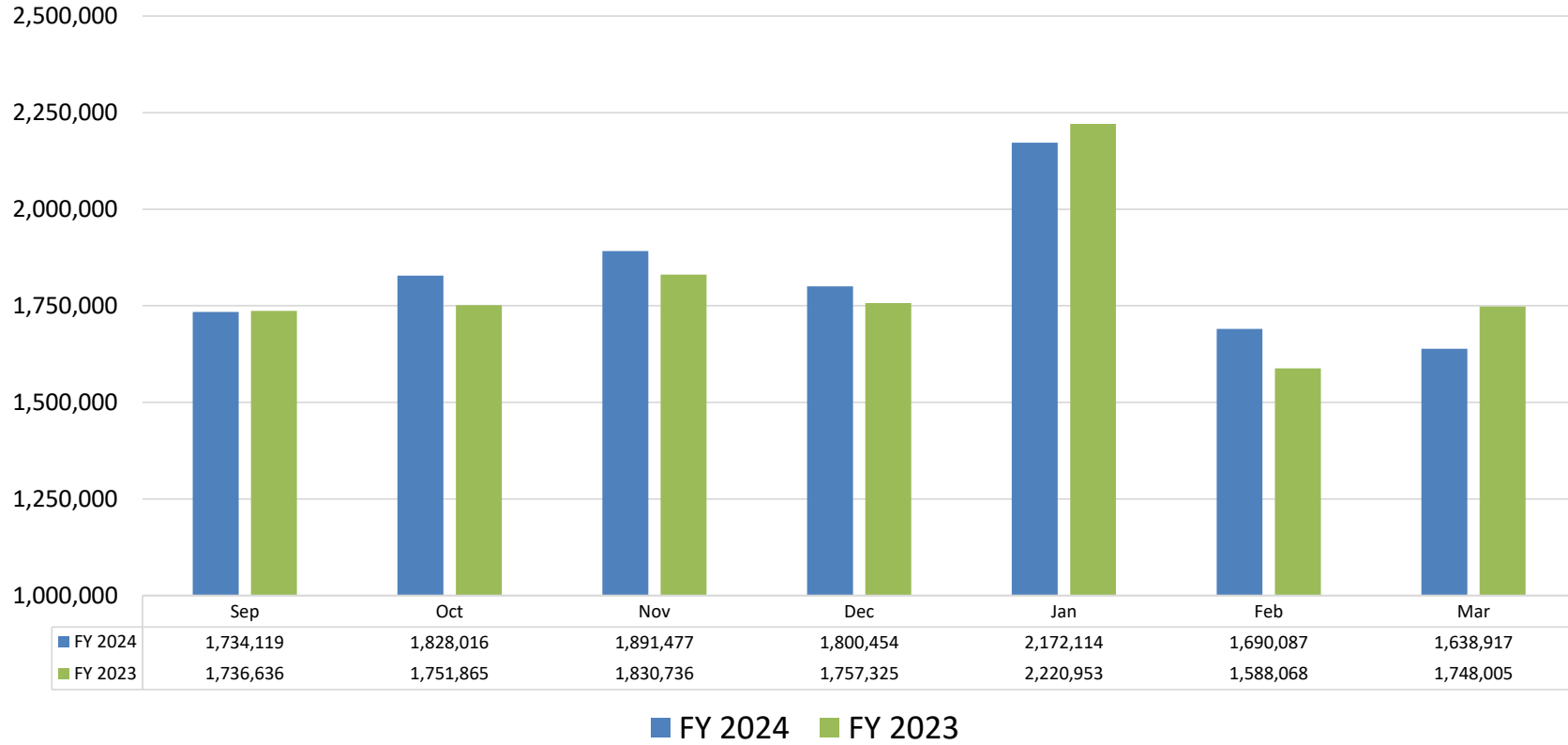
* These amounts are unaudited and subject to change.

City of Mandeville
Enterprise Fund Report
March 31, 2024

| | Water | Sewer | FYTD Actuals | FY 2024 Budget | FY 2024 Revised Budget | % of Budget | FY 2023 Budget |
|--|------------------|------------------|------------------|-------------------|---------------------------|----------------|--------------------|
| REVENUES | | | | | | | |
| Water Income | 803,594 | | 803,594 | 1,410,241 | 1,410,241 | 56.98% | 1,246,070 |
| Sewer Income | | 1,330,422 | 1,330,422 | 2,480,262 | 2,480,262 | 53.64% | 2,187,845 |
| Other Revenue | 99,253 | 99,253 | 198,506 | 316,233 | 316,233 | 62.77% | 93,915 |
| Subtotal Revenues | 902,847 | 1,429,675 | 2,332,522 | 4,206,736 | 4,206,736 | 55.45% | 3,527,830 |
| Interfund Transfers In | | | - | 1,545,000 | 1,545,000 | | |
| TOTAL REVENUES and INTERFUND TRANSFERS IN | 902,847 | 1,429,675 | 2,332,522 | 5,751,736 | 5,751,736 | 40.55% | 3,527,830 |
| EXPENDITURES | | | | | | | |
| Wages and Benefits | 630,026 | 479,694 | 1,109,720 | 2,289,460 | 2,289,460 | 48.47% | 2,111,652 |
| Other Operational Expenditures | 913,479 | 585,894 | 1,499,373 | 1,795,496 | 1,795,496 | 83.51% | 1,724,971 |
| Depreciation Expense | - | - | - | 1,867,263 | 1,867,263 | 0.00% | 1,867,263 |
| Subtotal Expenditures | 1,543,505 | 1,065,588 | 2,609,093 | 5,952,219 | 5,952,219 | 43.83% | 5,703,886 |
| NET FUND INCREASE/(DECREASE) * | (640,658) | 364,087 | (276,571) | (200,483) | (200,483) | | (2,176,056) |

* These amounts are unaudited and subject to change.

City of Mandeville Sales Tax Revenue



| ORG | OBJECT | ACCOUNT DESCRIPTION | ORIGINAL APPROP TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | |
|-------|--------|------------------------------|---------------------------------|----------------|-------------|--------------|------------------|------------|--------|
| 10000 | 30000 | AD VALOREM TAXES | -2,075,420 | 0 | -2,075,420 | -2,081,447 | 0 | 6,027 | 100.30 |
| 10000 | 30400 | BEER TAX & LIQUOR LIC. | -35,000 | 0 | -35,000 | -15,805 | 0 | -19,195 | 45.20 |
| 10000 | 30600 | STUDENT RESOURCE OFFICER | -721,742 | 0 | -721,742 | -427,075 | 0 | -294,667 | 59.20 |
| 10000 | 30800 | FRANCHISE TAXES | -1,091,279 | 0 | -1,091,279 | -346,128 | 0 | -745,151 | 31.70 |
| 10000 | 30900 | GARBAGE COLLECTION FEES | -888,840 | 0 | -888,840 | -526,619 | 0 | -362,221 | 59.20 |
| 10000 | 31100 | INSURANCE LICENSES | -695,000 | 0 | -695,000 | -316,414 | 0 | -378,586 | 45.50 |
| 10000 | 31200 | MISCELLANEOUS INCOME | -492,400 | 0 | -492,400 | -57,911 | 0 | -434,489 | 11.80 |
| 10000 | 31300 | POLICE FEES | -383,140 | 0 | -383,140 | -302,167 | 0 | -80,973 | 78.90 |
| 10000 | 31400 | INTEREST INCOME | -259,649 | 0 | -259,649 | -357,837 | 0 | 98,188 | 137.80 |
| 10000 | 31500 | OCCUPATIONAL LICENSES | -650,000 | 0 | -650,000 | -635,198 | 0 | -14,802 | 97.70 |
| 10000 | 31600 | CONTRACTOR LICENSES | -35,000 | 0 | -35,000 | -26,652 | 0 | -8,348 | 76.10 |
| 10000 | 31900 | DMV | -52,535 | 0 | -52,535 | -22,077 | 0 | -30,458 | 42.00 |
| 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 | -144,300 | 0 | 144,300 | 100.00 |
| 10000 | 32300 | BUILDING PERMITS | -200,000 | 0 | -200,000 | -101,746 | 0 | -98,254 | 50.90 |
| 10000 | 32400 | ZONING FEES | -5,000 | 0 | -5,000 | -9,227 | 0 | 4,227 | 184.50 |
| 10000 | 32700 | SALE OF PLOTS AND CRYPTS | -30,000 | 0 | -30,000 | -5,355 | 0 | -24,645 | 17.90 |
| 10000 | 33700 | SERVICE CHGS NSF | 0 | 0 | 0 | -10 | 0 | 10 | 100.00 |
| 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 | -75,268 | 0 | -39,732 | 65.50 |
| 10000 | 34400 | COMMUNITY CENTER | -10,000 | 0 | -10,000 | -3,318 | 0 | -6,682 | 33.20 |
| 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 | 89300 | DONATIONS | 0 | 0 | 0 | -1,000 | 0 | 1,000 | 100.00 |
| 10000 | 90500 | TRANSFER SALES TAX | -11,575,555 | 0 | -11,575,555 | -6,554,496 | 0 | -5,021,059 | 56.60 |
| 10000 | 90600 | TRANSFER SPECIAL SALES TAX | -3,820,000 | 0 | -3,820,000 | 0 | 0 | -3,820,000 | 0.00 |
| 10100 | 40000 | SALARIES | 1,470,971 | 0 | 1,470,971 | 811,758 | 0 | 659,213 | 55.20 |
| 10100 | 40100 | OVERTIME | 17,240 | 0 | 17,240 | 12,614 | 0 | 4,626 | 73.20 |
| 10100 | 40200 | FICA | 113,848 | 0 | 113,848 | 61,179 | 0 | 52,669 | 53.70 |
| 10100 | 40300 | RETIREMENT | 565,691 | 0 | 565,691 | 325,443 | 0 | 240,248 | 57.50 |
| 10100 | 40301 | HEALTH INSURANCE RETIREES | 35,650 | 0 | 35,650 | 14,865 | 0 | 20,785 | 41.70 |
| 10100 | 40400 | INSURANCE EMPLOYEES | 469,562 | 0 | 469,562 | 247,198 | 0 | 222,364 | 52.60 |
| 10100 | 40600 | WORKER'S COMPENSATION | 45,000 | 0 | 45,000 | 39,787 | 0 | 5,213 | 88.40 |
| 10100 | 40700 | DMV | 82,871 | 0 | 82,871 | 50,989 | 0 | 31,882 | 61.50 |
| 10100 | 41000 | AUDIT & ACCOUNTING FEES | 75,000 | 0 | 75,000 | 106,550 | 0 | -31,550 | 142.10 |
| 10100 | 41200 | MAGISTRATE RETAINER | 24,000 | 0 | 24,000 | 14,000 | 0 | 10,000 | 58.30 |
| 10100 | 41300 | LEGAL FEES | 362,000 | 0 | 362,000 | 304,348 | 0 | 57,652 | 84.10 |
| 10100 | 41400 | COMP LAND USE PLAN REVISION | 100,000 | 0 | 100,000 | 85 | 0 | 99,915 | 0.10 |
| 10100 | 41500 | ENGINEERING FEES | 126,000 | 0 | 126,000 | 60,245 | 0 | 65,756 | 47.80 |
| 10100 | 41600 | COMPUTER SUPPLIES & PROGRAMS | 175,185 | 0 | 175,185 | 110,547 | 740 | 63,898 | 63.50 |
| 10100 | 42100 | MEMBERSHIP DUES & SUBS. | 21,853 | 0 | 21,853 | 16,382 | 0 | 5,471 | 75.00 |

| ORG | OBJECT | ACCOUNT DESCRIPTION | ORIGINAL APPROP TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | |
|-------|--------|---------------------------|---------------------------------|----------------|------------|--------------|------------------|----------|--------|
| 10100 | 42200 | PRINTING | 7,300 | 0 | 7,300 | 10,503 | 0 | -3,203 | 143.90 |
| 10100 | 42300 | UTILITIES | 70,935 | 0 | 70,935 | 33,188 | 0 | 37,747 | 46.80 |
| 10100 | 42400 | TELEPHONE | 24,960 | 0 | 24,960 | 14,388 | 0 | 10,572 | 57.60 |
| 10100 | 42500 | ADVERTISING | 30,255 | 0 | 30,255 | 12,110 | 0 | 18,145 | 40.00 |
| 10100 | 42600 | INSURANCE GENERAL | 30,483 | 0 | 30,483 | 22,433 | 0 | 8,050 | 73.60 |
| 10100 | 42700 | JANITORIAL SERVICES | 18,564 | 0 | 18,564 | 10,829 | 0 | 7,735 | 58.30 |
| 10100 | 42800 | INSURANCE PROPERTY | 56,917 | 0 | 56,917 | 49,419 | 0 | 7,498 | 86.80 |
| 10100 | 42900 | BANK CHARGES | 38,047 | 0 | 38,047 | 23,524 | 0 | 14,523 | 61.80 |
| 10100 | 43000 | OFFICE SUPPLIES | 15,401 | 0 | 15,401 | 11,429 | 0 | 3,972 | 74.20 |
| 10100 | 43200 | BUILDING MAINTENANCE | 45,000 | 0 | 45,000 | 32,943 | 0 | 12,057 | 73.20 |
| 10100 | 43300 | MAINTENANCE RECREATION | 16,312 | 0 | 16,312 | 16,969 | 0 | -657 | 104.00 |
| 10100 | 43400 | COMMUNITY CENTER | 45,000 | 0 | 45,000 | 27,704 | 0 | 17,296 | 61.60 |
| 10100 | 43500 | PLANNING & DEVELOPMENT | 847,000 | 0 | 847,000 | 347,679 | 30,126 | 469,195 | 44.60 |
| 10100 | 43600 | RECORDING FEES | 6,761 | 0 | 6,761 | 3,000 | 0 | 3,761 | 44.40 |
| 10100 | 43700 | TRAILHEAD | 155,000 | 0 | 155,000 | 106,621 | 0 | 48,379 | 68.80 |
| 10100 | 43900 | KEEP MANDEVILLE BEAUTIFUL | 67,000 | 0 | 67,000 | 43,894 | 0 | 23,106 | 65.50 |
| 10100 | 44000 | POSTAGE | 6,160 | 0 | 6,160 | 4,992 | 0 | 1,168 | 81.00 |
| 10100 | 44100 | BANQUETS | 3,000 | 0 | 3,000 | 2,530 | 0 | 470 | 84.30 |
| 10100 | 44200 | TRAVEL CONVS. & CONFS. | 38,896 | 0 | 38,896 | 28,728 | 0 | 10,168 | 73.90 |
| 10100 | 45000 | DECOR. & BEAUTIFICATION | 25,000 | 0 | 25,000 | 20,261 | 2,366 | 2,373 | 90.50 |
| 10100 | 45100 | SOCIAL SERVICES | 47,000 | 0 | 47,000 | 32,000 | 0 | 15,000 | 68.10 |
| 10100 | 45300 | ECONOMIC DEVELOPMENT | 6,500 | 0 | 6,500 | 0 | 0 | 6,500 | 0.00 |
| 10100 | 45500 | ANIMAL CONTROL | 1,000 | 0 | 1,000 | 595 | 0 | 405 | 59.50 |
| 10100 | 45700 | YOUTH SERVICES | 10,000 | 0 | 10,000 | 0 | 0 | 10,000 | 0.00 |
| 10100 | 45800 | MAYOR'S ALLOWANCE | 500 | 0 | 500 | 0 | 0 | 500 | 0.00 |
| 10100 | 45900 | P & Z MEETING FEES | 8,400 | 0 | 8,400 | 4,900 | 0 | 3,500 | 58.30 |
| 10100 | 46000 | COUNCIL MEETING FEES | 72,000 | 0 | 72,000 | 42,000 | 0 | 30,000 | 58.30 |
| 10100 | 46500 | CIVIL SERVICE | 9,411 | 0 | 9,411 | 2,855 | 0 | 6,556 | 30.30 |
| 10100 | 46700 | UNIFORMS | 5,615 | 0 | 5,615 | 4,337 | 0 | 1,278 | 77.20 |
| 10100 | 46800 | FUEL | 1,645 | 0 | 1,645 | 1,535 | 0 | 110 | 93.30 |
| 10100 | 46900 | INSURANCE VEHICLES | 2,343 | 0 | 2,343 | 3,709 | 0 | -1,366 | 158.30 |
| 10100 | 47000 | VEHICLE MAINTENANCE | 3,000 | 0 | 3,000 | 2,503 | 0 | 497 | 83.40 |
| 10100 | 47100 | EQUIPMENT MAINTENANCE | 1,885 | 0 | 1,885 | 1,266 | 0 | 619 | 67.10 |
| 10100 | 47500 | EQUIPMENT RENTAL | 25,637 | 0 | 25,637 | 15,715 | 0 | 9,922 | 61.30 |
| 10100 | 47600 | CONTRACTED SERVICES | 90,000 | 0 | 90,000 | 124,872 | 0 | -34,872 | 138.70 |
| 10100 | 48900 | TRAINING | 15,000 | 0 | 15,000 | 397 | 0 | 14,603 | 2.60 |
| 10100 | 49000 | GARBAGE COLLECTION FEES | 888,840 | 0 | 888,840 | 557,317 | 0 | 331,523 | 62.70 |
| 10100 | 49900 | EMERGENCY EXPENSE | 0 | 0 | 0 | 219,961 | 0 | -219,961 | 100.00 |
| 10100 | 49901 | ELEVATIONS EXPENSE | 100,000 | 0 | 100,000 | 51,136 | 0 | 48,864 | 51.10 |
| 10100 | 50000 | GENERAL LIABILITY CLAIMS | 70,000 | 0 | 70,000 | 9,740 | 0 | 60,260 | 13.90 |
| 10100 | 88000 | CAPITAL OUTLAY | 2,740,000 | 0 | 2,740,000 | 1,902,123 | 18,760 | 819,117 | 70.10 |

| ORG | OBJECT | ACCOUNT DESCRIPTION | ORIGINAL APPROP TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | |
|-------|--------|------------------------------|---------------------------------|----------------|------------|--------------|------------------|-----------|--------|
| 10110 | 40000 | SALARIES | 4,581,031 | 0 | 4,581,031 | 2,272,200 | 0 | 2,308,831 | 49.60 |
| 10110 | 40050 | SUPPLEMENTAL PAY | 0 | 0 | 0 | 12,600 | 0 | -12,600 | 100.00 |
| 10110 | 40100 | OVERTIME | 769,114 | 0 | 769,114 | 503,023 | 0 | 266,091 | 65.40 |
| 10110 | 40200 | FICA | 386,152 | 0 | 386,152 | 208,082 | 0 | 178,070 | 53.90 |
| 10110 | 40300 | RETIREMENT | 1,862,726 | 0 | 1,862,726 | 990,170 | 0 | 872,556 | 53.20 |
| 10110 | 40301 | HEALTH INSURANCE RETIREES | 338,981 | 0 | 338,981 | 183,680 | 0 | 155,301 | 54.20 |
| 10110 | 40400 | INSURANCE EMPLOYEES | 1,289,820 | 0 | 1,289,820 | 635,530 | 0 | 654,290 | 49.30 |
| 10110 | 40600 | WORKER'S COMPENSATION | 215,000 | 0 | 215,000 | 131,064 | 0 | 83,936 | 61.00 |
| 10110 | 41600 | COMPUTER SUPPLIES & PROGRAMS | 822,382 | 0 | 822,382 | 546,218 | 188,828 | 87,336 | 89.40 |
| 10110 | 42100 | MEMBERSHIP DUES & SUBS. | 2,269 | 0 | 2,269 | 2,744 | 0 | -475 | 120.90 |
| 10110 | 42200 | PRINTING | 1,000 | 0 | 1,000 | 1,170 | 0 | -170 | 117.00 |
| 10110 | 42300 | UTILITIES | 25,438 | 0 | 25,438 | 12,623 | 0 | 12,815 | 49.60 |
| 10110 | 42400 | TELEPHONE | 34,200 | 0 | 34,200 | 20,097 | 0 | 14,103 | 58.80 |
| 10110 | 42600 | INSURANCE GENERAL | 141,738 | 0 | 141,738 | 121,716 | 0 | 20,022 | 85.90 |
| 10110 | 42700 | JANITORIAL | 18,564 | 0 | 18,564 | 11,522 | 0 | 7,042 | 62.10 |
| 10110 | 42800 | INSURANCE PROPERTY | 159,764 | 0 | 159,764 | 162,791 | 0 | -3,027 | 101.90 |
| 10110 | 43000 | OFFICE SUPPLIES | 12,000 | 0 | 12,000 | 4,956 | 0 | 7,044 | 41.30 |
| 10110 | 43200 | BUILDING MAINTENANCE | 30,000 | 0 | 30,000 | 29,327 | 0 | 673 | 97.80 |
| 10110 | 44000 | POSTAGE | 1,000 | 0 | 1,000 | 552 | 0 | 448 | 55.20 |
| 10110 | 44200 | TRAVEL CONVS. & CONFS. | 9,705 | 0 | 9,705 | 1,225 | 0 | 8,480 | 12.60 |
| 10110 | 46300 | CRIME PREVENTION | 14,000 | 0 | 14,000 | 10,811 | 0 | 3,189 | 77.20 |
| 10110 | 46500 | CIVIL SERVICE | 42,969 | 0 | 42,969 | 8,513 | 0 | 34,456 | 19.80 |
| 10110 | 46600 | RADIO MAINTENANCE | 60,000 | 0 | 60,000 | 0 | 25,562 | 34,438 | 42.60 |
| 10110 | 46700 | UNIFORMS | 40,000 | 0 | 40,000 | 8,026 | 27,839 | 4,136 | 89.70 |
| 10110 | 46800 | FUEL | 129,728 | 0 | 129,728 | 79,159 | 0 | 50,569 | 61.00 |
| 10110 | 46900 | INSURANCE VEHICLES | 39,020 | 0 | 39,020 | 50,161 | 0 | -11,141 | 128.60 |
| 10110 | 47000 | VEHICLE MAINTENANCE | 95,000 | 0 | 95,000 | 79,214 | 0 | 15,786 | 83.40 |
| 10110 | 47100 | EQUIPMENT MAINTENANCE | 1,000 | 0 | 1,000 | 0 | 0 | 1,000 | 0.00 |
| 10110 | 47200 | CRIME INVESTIGATION | 8,000 | 0 | 8,000 | 4,345 | 0 | 3,655 | 54.30 |
| 10110 | 47300 | POLICE SUPPLIES | 60,000 | 0 | 60,000 | 5,516 | 5,836 | 48,648 | 18.90 |
| 10110 | 47500 | EQUIPMENT RENTAL | 3,000 | 0 | 3,000 | 1,568 | 0 | 1,432 | 52.30 |
| 10110 | 47600 | CONTRACTED SERVICES | 5,000 | 0 | 5,000 | 1,857 | 0 | 3,143 | 37.10 |
| 10110 | 48900 | TRAINING | 85,000 | 0 | 85,000 | 42,902 | 4,130 | 37,968 | 55.30 |
| 10110 | 88000 | CAPITAL OUTLAY | 2,592,000 | 842,528 | 3,434,528 | 927,630 | 0 | 2,506,898 | 27.00 |
| 10120 | 40000 | SALARIES | 1,198,285 | 0 | 1,198,285 | 655,841 | 0 | 542,444 | 54.70 |
| 10120 | 40100 | OVERTIME | 59,689 | 0 | 59,689 | 31,261 | 0 | 28,428 | 52.40 |
| 10120 | 40200 | FICA | 96,235 | 0 | 96,235 | 50,968 | 0 | 45,267 | 53.00 |
| 10120 | 40300 | RETIREMENT | 475,515 | 0 | 475,515 | 256,840 | 0 | 218,675 | 54.00 |
| 10120 | 40301 | HEALTH INSURANCE RETIREES | 41,952 | 0 | 41,952 | 20,830 | 0 | 21,122 | 49.70 |
| 10120 | 40400 | INSURANCE EMPLOYEES | 392,707 | 0 | 392,707 | 179,110 | 0 | 213,597 | 45.60 |
| 10120 | 40600 | WORKER'S COMPENSATION | 85,000 | 0 | 85,000 | 32,766 | 0 | 52,234 | 38.50 |

| ORG | OBJECT | ACCOUNT DESCRIPTION | ORIGINAL APPROP TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | |
|-------|--------|------------------------------|---------------------------------|----------------|------------|--------------|------------------|------------|--------|
| 10120 | 41600 | COMPUTER SUPPLIES & PROGRAMS | 77,731 | 0 | 77,731 | 46,368 | 610 | 30,753 | 60.40 |
| 10120 | 42100 | MEMBERSHIP DUES & SUBS. | 1,500 | 0 | 1,500 | 50 | 0 | 1,450 | 3.30 |
| 10120 | 42300 | UTILITIES | 192,242 | 0 | 192,242 | 96,244 | 0 | 95,998 | 50.10 |
| 10120 | 42400 | TELEPHONE | 5,700 | 0 | 5,700 | 4,338 | 0 | 1,362 | 76.10 |
| 10120 | 42600 | INSURANCE GENERAL | 17,660 | 0 | 17,660 | 19,079 | 0 | -1,419 | 108.00 |
| 10120 | 42800 | INSURANCE PROPERTY | 31,304 | 0 | 31,304 | 40,698 | 0 | -9,394 | 130.00 |
| 10120 | 43000 | OFFICE SUPPLIES | 4,000 | 0 | 4,000 | 2,121 | 0 | 1,879 | 53.00 |
| 10120 | 43200 | BUILDING MAINTENANCE | 23,000 | 0 | 23,000 | 47,309 | 0 | -24,309 | 205.70 |
| 10120 | 43900 | CANALS & DRAINAGE | 8,000 | 0 | 8,000 | 1,491 | 0 | 6,509 | 18.60 |
| 10120 | 44200 | TRAVEL CONVS. & CONFS. | 2,000 | 0 | 2,000 | 715 | 0 | 1,285 | 35.70 |
| 10120 | 46700 | UNIFORMS | 12,117 | 0 | 12,117 | 7,510 | 0 | 4,607 | 62.00 |
| 10120 | 46800 | FUEL | 21,635 | 0 | 21,635 | 7,839 | 4,997 | 8,799 | 59.30 |
| 10120 | 46900 | INSURANCE VEHICLES | 11,066 | 0 | 11,066 | 17,664 | 0 | -6,598 | 159.60 |
| 10120 | 47000 | VEHICLE MAINTENANCE | 25,000 | 0 | 25,000 | 22,824 | 1,499 | 677 | 97.30 |
| 10120 | 47100 | EQUIPMENT MAINTENANCE | 60,000 | 0 | 60,000 | 29,843 | 0 | 30,157 | 49.70 |
| 10120 | 47500 | EQUIPMENT RENTAL | 1,000 | 0 | 1,000 | 521 | 0 | 479 | 52.10 |
| 10120 | 47600 | CONTRACTED SERVICES | 5,000 | 0 | 5,000 | 11,436 | 0 | -6,436 | 228.70 |
| 10120 | 47700 | SMALL TOOLS & SUPPLIES | 18,000 | 0 | 18,000 | 13,986 | 1,256 | 2,758 | 84.70 |
| 10120 | 47900 | SIGNS & LIGHTS | 5,000 | 0 | 5,000 | 3,009 | 0 | 1,991 | 60.20 |
| 10120 | 48000 | SAND ASPHALT & GRAVEL | 25,000 | 0 | 25,000 | 19,199 | 9,842 | -4,042 | 116.20 |
| 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 | 30,266 | 0 | 9,734 | 75.70 |
| 20000 | 31400 | INTEREST INCOME | -174,323 | 0 | -174,323 | -198,505 | 0 | 24,182 | 113.90 |
| 20000 | 33300 | WATER IMPACT FEES | -28,524 | 0 | -28,524 | -3,510 | 0 | -25,014 | 12.30 |
| 20000 | 33400 | WATER INSPECTION FEES | -900 | 0 | -900 | -275 | 0 | -625 | 30.60 |
| 20000 | 33500 | WATER FEES | -1,350,884 | 0 | -1,350,884 | -736,848 | 0 | -614,036 | 54.50 |
| 20000 | 33600 | WATER TAPPING FEES | -16,000 | 0 | -16,000 | -6,129 | 0 | -9,871 | 38.30 |
| 20000 | 33700 | WATER SERVICE CHARGES | -13,933 | 0 | -13,933 | -6,795 | 0 | -7,138 | 48.80 |
| 20000 | 33800 | DELINQUENT FEES | -60,000 | 0 | -60,000 | -38,943 | 0 | -21,057 | 64.90 |
| 20000 | 33900 | CONVENIENCE FEES | -16,735 | 0 | -16,735 | -11,094 | 0 | -5,641 | 66.30 |
| 20000 | 35200 | SEWER FEES | -2,448,572 | 0 | -2,448,572 | -1,288,899 | 0 | -1,159,673 | 52.60 |
| 20000 | 35300 | SEWER TAPPING FEES | -7,500 | 0 | -7,500 | -2,100 | 0 | -5,400 | 28.00 |
| 20000 | 35400 | SEWER INSPECTION FEES | -733 | 0 | -733 | -175 | 0 | -558 | 23.90 |
| 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 | -34,748 | 0 | -30,427 | 53.30 |
| 20000 | 90400 | TRANS FROM SPEC SALES TAX | -1,545,000 | 0 | -1,545,000 | 0 | 0 | -1,545,000 | 0.00 |
| 20211 | 40000 | SALARIES | 743,268 | 0 | 743,268 | 329,005 | 0 | 414,263 | 44.30 |
| 20211 | 40100 | OVERTIME | 48,009 | 0 | 48,009 | 39,054 | 0 | 8,955 | 81.30 |
| 20211 | 40200 | FICA | 60,533 | 0 | 60,533 | 27,738 | 0 | 32,795 | 45.80 |
| 20211 | 40300 | RETIREMENT | 293,591 | 0 | 293,591 | 125,718 | 0 | 167,873 | 42.80 |

| ORG | OBJECT | ACCOUNT DESCRIPTION | ORIGINAL APPROP TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | |
|-------|--------|------------------------------|---------------------------------|----------------|------------|--------------|------------------|----------|----------|
| 20211 | 40301 | HEALTH INSURANCE RETIREES | 21,035 | 0 | 21,035 | 16,932 | 0 | 4,103 | 80.50 |
| 20211 | 40400 | INSURANCE EMPLOYEES | 195,456 | 0 | 195,456 | 72,855 | 0 | 122,601 | 37.30 |
| 20211 | 40600 | WORKER'S COMPENSATION | 45,000 | 0 | 45,000 | 18,723 | 0 | 26,277 | 41.60 |
| 20211 | 41000 | LICENSES & PERMITS | 55,000 | 0 | 55,000 | 19,065 | 0 | 35,935 | 34.70 |
| 20211 | 41600 | COMPUTER SUPPLIES & PROGRAMS | 97,866 | 0 | 97,866 | 33,173 | 348 | 64,345 | 34.30 |
| 20211 | 41700 | PUMPS MAINTENANCE | 15,000 | 0 | 15,000 | 0 | 0 | 15,000 | 0.00 |
| 20211 | 41900 | PURIFICATION CHEMICALS | 70,000 | 0 | 70,000 | 53,107 | 18,599 | -1,706 | 102.40 |
| 20211 | 42100 | MEMBERSHIP DUES & SUBS. | 2,500 | 0 | 2,500 | 669 | 0 | 1,831 | 26.80 |
| 20211 | 42200 | PRINTING | 15,000 | 0 | 15,000 | 13,268 | 0 | 1,732 | 88.50 |
| 20211 | 42300 | UTILITIES | 164,714 | 0 | 164,714 | 78,452 | 0 | 86,262 | 47.60 |
| 20211 | 42400 | TELEPHONE | 6,020 | 0 | 6,020 | 3,881 | 0 | 2,139 | 64.50 |
| 20211 | 42600 | INSURANCE GENERAL | 10,669 | 0 | 10,669 | 10,557 | 0 | 112 | 98.90 |
| 20211 | 42800 | INSURANCE PROPERTY | 25,149 | 0 | 25,149 | 23,256 | 0 | 1,893 | 92.50 |
| 20211 | 42900 | BANK CHARGES | 28,483 | 0 | 28,483 | 22,484 | 0 | 5,999 | 78.90 |
| 20211 | 43000 | OFFICE SUPPLIES | 2,000 | 0 | 2,000 | 1,244 | 0 | 756 | 62.20 |
| 20211 | 43200 | BUILDING MAINTENANCE | 6,000 | 0 | 6,000 | 2,338 | 0 | 3,662 | 39.00 |
| 20211 | 44000 | POSTAGE | 300 | 0 | 300 | 0 | 0 | 300 | 0.00 |
| 20211 | 44200 | TRAVEL CONVS. & CONFS. | 1,650 | 0 | 1,650 | 236 | 0 | 1,414 | 14.30 |
| 20211 | 46500 | CIVIL SERVICE | 5,433 | 0 | 5,433 | 730 | 0 | 4,703 | 13.40 |
| 20211 | 46700 | UNIFORMS | 8,155 | 0 | 8,155 | 4,456 | 0 | 3,699 | 54.60 |
| 20211 | 46800 | FUEL | 34,784 | 0 | 34,784 | 21,345 | 4,997 | 8,442 | 75.70 |
| 20211 | 46900 | INSURANCE VEHICLES | 11,066 | 0 | 11,066 | 17,512 | 0 | -6,446 | 158.30 |
| 20211 | 47000 | VEHICLE MAINTENANCE | 19,000 | 0 | 19,000 | 19,672 | 0 | -672 | 103.50 |
| 20211 | 47100 | EQUIPMENT MAINT. & SERVICE | 20,000 | 0 | 20,000 | 5,977 | 0 | 14,023 | 29.90 |
| 20211 | 47500 | EQUIPMENT RENTAL | 1,000 | 0 | 1,000 | 590 | 0 | 410 | 59.00 |
| 20211 | 47600 | CONTRACTED SERVICES | 15,000 | 0 | 15,000 | 1,696 | 0 | 13,304 | 11.30 |
| 20211 | 47700 | SMALL TOOLS & SUPPLIES | 17,000 | 0 | 17,000 | 15,872 | 0 | 1,128 | 93.40 |
| 20211 | 48100 | DEPRECIATION | 838,146 | 0 | 838,146 | 0 | 0 | 838,146 | 0.00 |
| 20211 | 48200 | CONNECTION SUPPLIES | 100,000 | 0 | 100,000 | 40,378 | 12,404 | 47,219 | 52.80 |
| 20211 | 48300 | TESTING | 16,000 | 0 | 16,000 | 10,854 | 5,890 | -744 | 104.60 |
| 20211 | 48400 | PLANT MAINTENANCE | 30,000 | 0 | 30,000 | 32,599 | 673 | -3,272 | 110.90 |
| 20211 | 48900 | TRAINING | 3,000 | 0 | 3,000 | 2,148 | 0 | 852 | 71.60 |
| 20211 | 49300 | EMERGENCY REPAIRS | 5,000 | 0 | 5,000 | 477,921 | 0 | -472,921 | 9,558.40 |
| 20212 | 40000 | SALARIES | 432,326 | 0 | 432,326 | 232,922 | 0 | 199,404 | 53.90 |
| 20212 | 40100 | OVERTIME | 25,503 | 0 | 25,503 | 23,161 | 0 | 2,342 | 90.80 |
| 20212 | 40200 | FICA | 35,024 | 0 | 35,024 | 18,889 | 0 | 16,135 | 53.90 |
| 20212 | 40300 | RETIREMENT | 169,879 | 0 | 169,879 | 92,004 | 0 | 77,875 | 54.20 |
| 20212 | 40301 | HEALTH INSURANCE RETIREES | 20,211 | 0 | 20,211 | 10,697 | 0 | 9,514 | 52.90 |
| 20212 | 40400 | INSURANCE EMPLOYEES | 184,625 | 0 | 184,625 | 90,320 | 0 | 94,305 | 48.90 |
| 20212 | 40600 | WORKER'S COMPENSATION | 15,000 | 0 | 15,000 | 11,702 | 0 | 3,298 | 78.00 |
| 20212 | 41000 | LICENSES & PERMITS | 8,000 | 0 | 8,000 | 2,376 | 0 | 5,624 | 29.70 |

| ORG | OBJECT | ACCOUNT DESCRIPTION | ORIGINAL APPROP TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | |
|-------|--------|-------------------------------|---------------------------------|----------------|-------------|--------------|------------------|-------------|--------|
| 20212 | 41600 | COMPUTER SUPPLIES & PROGRAMS | 85,633 | 0 | 85,633 | 25,668 | 218 | 59,747 | 30.20 |
| 20212 | 41700 | PUMPS MAINTENANCE | 40,000 | 0 | 40,000 | 0 | 5,650 | 34,350 | 14.10 |
| 20212 | 41900 | PURIFICATION CHEMICALS | 60,000 | 0 | 60,000 | 589 | 0 | 59,411 | 1.00 |
| 20212 | 42100 | MEMBERSHIP DUES & SUBS. | 471 | 0 | 471 | 6 | 0 | 465 | 1.30 |
| 20212 | 42200 | PRINTING | 21,141 | 0 | 21,141 | 13,148 | 0 | 7,993 | 62.20 |
| 20212 | 42300 | UTILITIES | 353,212 | 0 | 353,212 | 199,500 | 0 | 153,712 | 56.50 |
| 20212 | 42400 | TELEPHONE | 4,820 | 0 | 4,820 | 3,081 | 0 | 1,739 | 63.90 |
| 20212 | 42600 | INSURANCE GENERAL | 9,145 | 0 | 9,145 | 6,598 | 0 | 2,547 | 72.10 |
| 20212 | 42800 | INSURANCE PROPERTY | 17,075 | 0 | 17,075 | 14,535 | 0 | 2,540 | 85.10 |
| 20212 | 43000 | OFFICE SUPPLIES | 1,434 | 0 | 1,434 | 1,183 | 0 | 251 | 82.50 |
| 20212 | 43200 | BUILDING MAINTENANCE | 0 | 0 | 0 | 3,102 | 0 | -3,102 | 100.00 |
| 20212 | 44200 | TRAVEL CONVS. & CONFS. | 2,000 | 0 | 2,000 | 212 | 0 | 1,788 | 10.60 |
| 20212 | 46500 | CIVIL SERVICE | 4,998 | 0 | 4,998 | 620 | 0 | 4,378 | 12.40 |
| 20212 | 46700 | UNIFORMS | 7,034 | 0 | 7,034 | 4,470 | 0 | 2,564 | 63.50 |
| 20212 | 46800 | FUEL | 27,180 | 0 | 27,180 | 18,153 | 4,997 | 4,030 | 85.20 |
| 20212 | 46900 | INSURANCE VEHICLES | 11,066 | 0 | 11,066 | 17,512 | 0 | -6,446 | 158.30 |
| 20212 | 47000 | VEHICLE MAINTENANCE | 20,000 | 0 | 20,000 | 6,584 | 0 | 13,416 | 32.90 |
| 20212 | 47100 | EQUIP.-MAINT. & SERVICE | 25,000 | 0 | 25,000 | 26,325 | 0 | -1,325 | 105.30 |
| 20212 | 47500 | EQUIPMENT RENTAL | 1,000 | 0 | 1,000 | 589 | 0 | 411 | 58.90 |
| 20212 | 47600 | CONTRACTED SERVICES | 25,000 | 0 | 25,000 | 3,243 | 0 | 21,757 | 13.00 |
| 20212 | 47700 | SMALL TOOLS & SUPPLIES | 15,000 | 0 | 15,000 | 8,375 | 0 | 6,625 | 55.80 |
| 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 | 9,551 | 1,336 | 9,113 | 54.40 |
| 20212 | 48300 | TESTING | 162,498 | 0 | 162,498 | 86,796 | 1,735 | 73,967 | 54.50 |
| 20212 | 48400 | PLANT MAINTENANCE | 80,000 | 0 | 80,000 | 131,400 | 15,226 | -66,626 | 183.30 |
| 20212 | 48900 | TRAINING | 3,000 | 0 | 3,000 | 2,279 | 0 | 721 | 76.00 |
| 20212 | 49300 | EMERGENCY REPAIRS | 5,000 | 0 | 5,000 | 0 | 0 | 5,000 | 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 | 31400 | INTEREST INCOME | -9,860 | 0 | -9,860 | -13,114 | 0 | 3,254 | 133.00 |
| 30000 | 42900 | MISCELLANEOUS | 250 | 0 | 250 | 378 | 0 | -128 | 151.10 |
| 30000 | 49000 | BILLING SUPPLIES & EXP. | 30,000 | 0 | 30,000 | 0 | 0 | 30,000 | 0.00 |
| 40000 | 31400 | INTEREST INCOME | -4,394 | 0 | -4,394 | -3,963 | 0 | -431 | 90.20 |
| 40000 | 35500 | SALES & USE TAX | -22,807,156 | 0 | -22,807,156 | -12,755,183 | 0 | -10,051,973 | 55.90 |
| 40000 | 41000 | COLLECTION EXPENSE | 273,686 | 0 | 273,686 | 146,584 | 0 | 127,102 | 53.60 |
| 40000 | 42900 | MISCELLANEOUS | 0 | 0 | 0 | 70 | 0 | -70 | 100.00 |
| 40000 | 90400 | TRANS TO CAP PROJ-STREETS | 3,858,518 | 0 | 3,858,518 | 2,184,832 | 0 | 1,673,686 | 56.60 |
| 40000 | 90600 | TRANSFER TO GENERAL FUND | 11,575,555 | 0 | 11,575,555 | 6,554,496 | 0 | 5,021,059 | 56.60 |
| 40000 | 90800 | TRANS. TO SPEC. SALES TAX | 3,858,518 | 0 | 3,858,518 | 2,184,832 | 0 | 1,673,686 | 56.60 |
| 40000 | 91100 | TRANSFER DISTRICT 3 SALES TAX | 3,240,878 | 0 | 3,240,878 | 1,684,436 | 0 | 1,556,442 | 52.00 |
| 50000 | 31200 | MISCELLANEOUS REVENUES | -2,916,781 | 0 | -2,916,781 | 0 | 0 | -2,916,781 | 0.00 |

| ORG | OBJECT | ACCOUNT DESCRIPTION | ORIGINAL APPROP TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | |
|-------|--------|---------------------------|---------------------------------|----------------|------------|--------------|------------------|------------|--------|
| 50000 | 31400 | INTEREST INCOME | -548,734 | 0 | -548,734 | -306,761 | 0 | -241,973 | 55.90 |
| 50000 | 42900 | MISCELLANEOUS | 0 | 0 | 0 | 9,506 | 0 | -9,506 | 100.00 |
| 50000 | 90100 | TRANS. FROM SALES TAX | -3,858,518 | 0 | -3,858,518 | -2,184,832 | 0 | -1,673,686 | 56.60 |
| 50000 | 90300 | TRANS. TO ENTERPRISE FUND | 5,365,000 | 0 | 5,365,000 | 0 | 0 | 5,365,000 | 0.00 |
| 51000 | 31400 | INTEREST INCOME | -11,298 | 0 | -11,298 | -11,833 | 0 | 535 | 104.70 |
| 51000 | 42900 | MISCELLANEOUS | 0 | 0 | 0 | 143 | 0 | -143 | 100.00 |
| 52000 | 31400 | INTEREST INCOME | -3,591 | 0 | -3,591 | -3,090 | 0 | -501 | 86.10 |
| 60000 | 31400 | INTEREST INCOME | -4,976 | 0 | -4,976 | -2,946 | 0 | -2,030 | 59.20 |
| 60000 | 32200 | FEDERAL GRANT | -7,825,000 | 0 | -7,825,000 | 0 | 0 | -7,825,000 | 0.00 |
| 60000 | 90500 | TRANSFER-SALES TAX | -3,240,878 | 0 | -3,240,878 | -1,684,436 | 0 | -1,556,442 | 52.00 |
| 60000 | 90600 | TRANSFER-SPEC. SALES TAX | 7,210,000 | 0 | 7,210,000 | 0 | 0 | 7,210,000 | 0.00 |
| 70000 | 31400 | INTEREST INCOME | -184,840 | 0 | -184,840 | -251,198 | 0 | 66,358 | 135.90 |
| 70000 | 41500 | ENGINEERING FEES | 0 | 0 | 0 | 421 | 0 | -421 | 100.00 |
| 70000 | 42900 | MISCELLANEOUS | 0 | 0 | 0 | 7,974 | 0 | -7,974 | 100.00 |
| 70000 | 49000 | CONSTRUCTION-STREETS | 10,215,000 | 20,400 | 10,235,400 | 2,554,131 | 35,400 | 7,645,869 | 25.30 |
| 70000 | 90400 | TRANSFER FROM SALES TAX | -3,858,518 | 0 | -3,858,518 | -2,184,832 | 0 | -1,673,686 | 56.60 |
| 70000 | 90900 | TRANS FROM SPEC SALES TAX | -7,210,000 | 0 | -7,210,000 | 0 | 0 | -7,210,000 | 0.00 |