

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

May 15, 2024

Memo to: Mayor, Council and Citizens
From: Kathleen Sides
Reference: Financial Statements for the 8-month period ending April 30, 2024

GOVERNMENTAL FUNDS

REVENUE

The FYTD Revenue collected is \$21.4 million, 67% of the 2024 budget. Sales Tax Collections for the fiscal year are \$14.6 million, 64% of the budget for overall collections. This is \$95 thousand higher than FYTD collections for 2023.

EXPENDITURES

The operating expenditures incurred to date during fiscal year 2024 total \$13.6 million, 65% of the operating expenditure budget of \$20.8 million. Capital outlay to date is \$5.3 million and 93% of the Capital Outlay Budget.

ENTERPRISE FUND

REVENUE

The enterprise revenue for the fiscal year to date totals \$2.8 million, 67% of the operating revenue budget of \$4.2 million.

EXPENSES

The operating expenses incurred to date during fiscal year 2024 total \$2.9 million of the \$4.1 million budget, 72%, excluding depreciation. Capital Outlay to date is \$3 million, 52% 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
April 30, 2024

	General Fund	Sales Tax Fund	Special Sales Tax Fund	District 3 Funds	Street Const. Fund	Non-Major Funds	FYTD 2024 Actuals	FY 2024 Budget	FY 2024 Revised Budget	% of Budget	FY 2023 Budget
REVENUES											
Advalorem Taxes	2,091,796						2,091,796	2,075,420	2,075,420	100.79%	2,015,792
Franchise Taxes	550,673						550,673	1,091,279	1,091,279	50.46%	1,034,324
Sales and Use Taxes		14,597,478					14,597,478	22,807,156	22,807,156	64.00%	19,623,351
Grants Revenue	14,600						14,600	2,000,000	2,000,000	0.73%	13,740,657
Other Revenue	3,473,234	4,483	319,625	3,407	288,888	30,301	4,119,938	3,809,705	3,809,705	108.14%	9,845,782
Subtotal Revenues	6,130,303	14,601,961	319,625	3,407	288,888	30,301	21,374,485	31,783,560	31,783,560	67.25%	46,259,906
Operating Transfers In	7,495,010		2,498,337	1,938,022	2,498,337		14,429,706				
TOTAL REVENUES and TRANSFERS IN	13,625,313	14,601,961	2,817,962	1,941,429	2,787,225	30,301	35,804,191	31,783,560	31,783,560	112.65%	46,259,906
EXPENDITURES											
General Government	4,624,692	167,850	11,018		10,909	604	4,815,073	6,591,638	6,591,638	73.05%	6,840,725
Public Safety	6,914,930						6,914,930	11,283,601	11,283,601	61.28%	10,717,053
Public Works	1,840,335						1,840,335	2,898,338	2,898,338	63.50%	3,079,733
Cemetery	34,642						34,642	40,000	40,000	86.61%	100,000
Capital Outlay	2,710,230				2,572,055		5,282,285	5,352,000	5,652,000	93.46%	13,409,055
Subtotal Expenditures	16,124,829	167,850	11,018	-	2,582,964	604	18,887,265	26,165,577	26,465,577	72.18%	34,146,566
Operating Transfers Out		14,429,705	-	-			14,429,705				
TOTAL EXPENDITURES and TRANSFERS OUT	16,124,829	14,597,555	11,018	-	2,582,964	604	33,316,970	26,165,577	26,465,577	127.33%	34,146,566
NET FUND INCREASE/(DECREASE) *	(2,499,516)	4,406	2,806,944	1,941,429	204,261	29,697	2,487,221	5,617,983	5,317,983	-	12,113,340

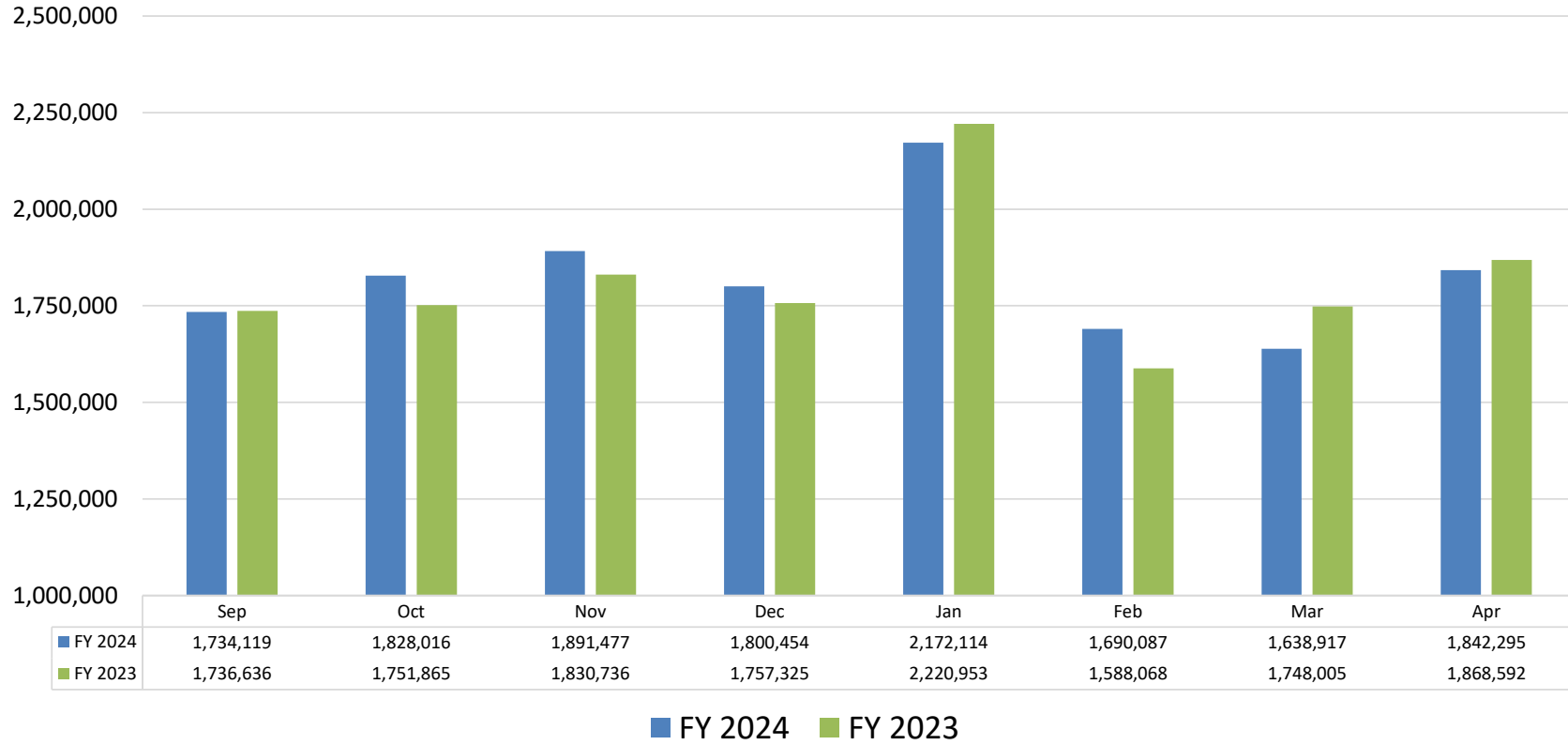
* These amounts are unaudited and subject to change.

City of Mandeville
Enterprise Fund Report
April 30, 2024

	Water	Sewer	FYTD 2024 Actuals	FY 2024 Budget	FY 2024 Revised Budget	% of Budget	FY 2023 Budget
REVENUES							
Water Income	1,091,958		1,091,958	1,410,241	1,410,241	77.43%	1,246,070
Sewer Income		1,521,643	1,521,643	2,480,262	2,480,262	61.35%	2,187,845
Other Revenue	108,889	108,889	217,778	316,233	316,233	68.87%	93,915
Subtotal Revenues	1,200,847	1,630,532	2,831,379	4,206,736	4,206,736	67.31%	3,527,830
Interfund Transfers In			-	1,545,000	1,545,000		
TOTAL REVENUES and INTERFUND TRANSFERS IN	1,200,847	1,630,532	2,831,379	5,751,736	5,751,736	49.23%	3,527,830
EXPENDITURES							
Wages and Benefits	717,238	544,407	1,261,645	2,289,460	2,289,460	55.11%	2,111,652
Other Operational Expenditures	987,770	703,797	1,691,567	1,795,496	1,795,496	94.21%	1,724,971
Depreciation Expense	-	-	-	1,867,263	1,867,263	0.00%	1,867,263
Subtotal Expenditures	1,705,008	1,248,204	2,953,212	5,952,219	5,952,219	49.62%	5,703,886
NET FUND INCREASE/(DECREASE) *	(504,161)	382,328	(121,833)	(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	-2,091,796	0	16,376	100.80
10000	30400	BEER TAX & LIQUOR LIC.	-35,000	0	-35,000	-24,645	0	-10,355	70.40
10000	30600	STUDENT RESOURCE OFFICER	-721,742	0	-721,742	-573,114	0	-148,628	79.40
10000	30800	FRANCHISE TAXES	-1,091,279	0	-1,091,279	-550,673	0	-540,606	50.50
10000	30900	GARBAGE COLLECTION FEES	-888,840	0	-888,840	-602,367	0	-286,473	67.80
10000	31100	INSURANCE LICENSES	-695,000	0	-695,000	-378,859	0	-316,141	54.50
10000	31200	MISCELLANEOUS INCOME	-492,400	0	-492,400	-58,067	0	-434,333	11.80
10000	31300	POLICE FEES	-383,140	0	-383,140	-316,948	0	-66,192	82.70
10000	31400	INTEREST INCOME	-259,649	0	-259,649	-403,511	0	143,862	155.40
10000	31500	OCCUPATIONAL LICENSES	-650,000	0	-650,000	-656,260	0	6,260	101.00
10000	31600	CONTRACTOR LICENSES	-35,000	0	-35,000	-30,104	0	-4,896	86.00
10000	31900	DMV	-52,535	0	-52,535	-27,968	0	-24,568	53.20
10000	32200	GRANT INCOME	-2,000,000	0	-2,000,000	-14,600	0	-1,985,400	0.70
10000	32250	SUPPLEMENTAL PAY	0	0	0	-165,900	0	165,900	100.00
10000	32300	BUILDING PERMITS	-200,000	0	-200,000	-117,879	0	-82,121	58.90
10000	32400	ZONING FEES	-5,000	0	-5,000	-10,225	0	5,225	204.50
10000	32700	SALE OF PLOTS AND CRYPTS	-30,000	0	-30,000	-8,200	0	-21,800	27.30
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	-95,536	0	-19,464	83.10
10000	34400	COMMUNITY CENTER	-10,000	0	-10,000	-3,643	0	-6,357	36.40
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	-7,495,010	0	-4,080,545	64.70
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	921,674	0	549,297	62.70
10100	40100	OVERTIME	17,240	0	17,240	14,930	0	2,310	86.60
10100	40200	FICA	113,848	0	113,848	69,484	0	44,364	61.00
10100	40300	RETIREMENT	565,691	0	565,691	366,870	0	198,821	64.90
10100	40301	HEALTH INSURANCE RETIREES	35,650	0	35,650	15,729	0	19,921	44.10
10100	40400	INSURANCE EMPLOYEES	469,562	0	469,562	286,959	0	182,603	61.10
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	58,262	0	24,609	70.30
10100	41000	AUDIT & ACCOUNTING FEES	75,000	0	75,000	146,500	0	-71,500	195.30
10100	41200	MAGISTRATE RETAINER	24,000	0	24,000	16,000	0	8,000	66.70
10100	41300	LEGAL FEES	362,000	0	362,000	305,538	0	56,462	84.40
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	69,317	0	56,683	55.00
10100	41600	COMPUTER SUPPLIES & PROGRAMS	175,185	0	175,185	115,353	740	59,092	66.30
10100	42100	MEMBERSHIP DUES & SUBS.	21,853	0	21,853	17,301	0	4,552	79.20
10100	42200	PRINTING	7,300	0	7,300	10,729	0	-3,429	147.00
10100	42300	UTILITIES	70,935	0	70,935	37,289	0	33,646	52.60
10100	42400	TELEPHONE	24,960	0	24,960	16,345	0	8,615	65.50
10100	42500	ADVERTISING	30,255	0	30,255	18,395	0	11,860	60.80
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	12,626	0	5,938	68.00
10100	42800	INSURANCE PROPERTY	56,917	0	56,917	48,351	0	8,566	84.90
10100	42900	BANK CHARGES	38,047	0	38,047	27,212	0	10,835	71.50
10100	43000	OFFICE SUPPLIES	15,401	0	15,401	12,051	0	3,350	78.20

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10100	43200	BUILDING MAINTENANCE	45,000	0	45,000	105,169	0	-60,169	233.70
10100	43300	MAINTENANCE RECREATION	16,312	0	16,312	19,270	0	-2,958	118.10
10100	43400	COMMUNITY CENTER	45,000	0	45,000	33,105	0	11,895	73.60
10100	43500	PLANNING & DEVELOPMENT	847,000	0	847,000	428,806	22,900	395,294	53.30
10100	43600	RECORDING FEES	6,761	0	6,761	6,075	0	686	89.90
10100	43700	TRAILHEAD	155,000	0	155,000	121,188	0	33,812	78.20
10100	43900	KEEP MANDEVILLE BEAUTIFUL	67,000	0	67,000	50,769	0	16,231	75.80
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	41,247	0	-2,351	106.00
10100	45000	DECOR. & BEAUTIFICATION	25,000	0	25,000	20,261	0	4,739	81.00
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	5,600	0	2,800	66.70
10100	46000	COUNCIL MEETING FEES	72,000	0	72,000	46,812	0	25,188	65.00
10100	46500	CIVIL SERVICE	9,411	0	9,411	2,954	0	6,457	31.40
10100	46700	UNIFORMS	5,615	0	5,615	4,337	0	1,278	77.20
10100	46800	FUEL	1,645	0	1,645	2,962	0	-1,317	180.00
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	18,322	0	7,315	71.50
10100	47600	CONTRACTED SERVICES	90,000	0	90,000	91,621	0	-1,621	101.80
10100	48900	TRAINING	15,000	0	15,000	397	0	14,603	2.60
10100	49000	GARBAGE COLLECTION FEES	888,840	0	888,840	646,196	0	242,644	72.70
10100	49900	EMERGENCY EXPENSE	0	0	0	221,910	0	-221,910	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	1,561,262	25,902	1,152,836	57.90
10110	40000	SALARIES	4,581,031	0	4,581,031	2,603,116	0	1,977,915	56.80
10110	40050	SUPPLEMENTAL PAY	0	0	0	14,400	0	-14,400	100.00
10110	40100	OVERTIME	769,114	0	769,114	552,010	0	217,104	71.80
10110	40200	FICA	386,152	0	386,152	236,519	0	149,633	61.30
10110	40300	RETIREMENT	1,862,726	0	1,862,726	1,128,100	0	734,626	60.60
10110	40301	HEALTH INSURANCE RETIREES	338,981	0	338,981	209,580	0	129,401	61.80
10110	40400	INSURANCE EMPLOYEES	1,289,820	0	1,289,820	741,701	0	548,119	57.50
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	575,031	4,938	242,413	70.50
10110	42100	MEMBERSHIP DUES & SUBS.	2,269	0	2,269	2,744	0	-475	120.90
10110	42200	PRINTING	1,000	0	1,000	1,529	0	-529	152.90
10110	42300	UTILITIES	25,438	0	25,438	14,146	0	11,292	55.60
10110	42400	TELEPHONE	34,200	0	34,200	22,965	0	11,235	67.20
10110	42600	INSURANCE GENERAL	141,738	0	141,738	121,716	0	20,022	85.90
10110	42700	JANITORIAL	18,564	0	18,564	12,918	0	5,646	69.60
10110	42800	INSURANCE PROPERTY	159,764	0	159,764	163,382	0	-3,618	102.30
10110	43000	OFFICE SUPPLIES	12,000	0	12,000	5,481	0	6,519	45.70
10110	43200	BUILDING MAINTENANCE	30,000	0	30,000	34,254	0	-4,254	114.20

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10110	44000	POSTAGE	1,000	0	1,000	752	0	248	75.20
10110	44200	TRAVEL CONVS. & CONFS.	9,705	0	9,705	2,294	0	7,411	23.60
10110	46300	CRIME PREVENTION	14,000	0	14,000	12,425	0	1,575	88.70
10110	46500	CIVIL SERVICE	42,969	0	42,969	9,193	0	33,776	21.40
10110	46600	RADIO MAINTENANCE	60,000	0	60,000	0	25,562	34,438	42.60
10110	46700	UNIFORMS	40,000	0	40,000	14,931	22,540	2,528	93.70
10110	46800	FUEL	129,728	0	129,728	91,376	0	38,352	70.40
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	88,597	0	6,403	93.30
10110	47100	EQUIPMENT MAINTENANCE	1,000	0	1,000	0	0	1,000	0.00
10110	47200	CRIME INVESTIGATION	8,000	0	8,000	4,420	0	3,580	55.30
10110	47300	POLICE SUPPLIES	60,000	0	60,000	6,563	5,836	47,601	20.70
10110	47500	EQUIPMENT RENTAL	3,000	0	3,000	1,684	0	1,316	56.10
10110	47600	CONTRACTED SERVICES	5,000	0	5,000	1,857	0	3,143	37.10
10110	48900	TRAINING	85,000	0	85,000	60,020	2,976	22,004	74.10
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	741,657	0	456,628	61.90
10120	40100	OVERTIME	59,689	0	59,689	33,637	0	26,052	56.40
10120	40200	FICA	96,235	0	96,235	57,478	0	38,757	59.70
10120	40300	RETIREMENT	475,515	0	475,515	289,458	0	186,057	60.90
10120	40301	HEALTH INSURANCE RETIREES	41,952	0	41,952	24,787	0	17,165	59.10
10120	40400	INSURANCE EMPLOYEES	392,707	0	392,707	198,140	0	194,567	50.50
10120	40600	WORKER'S COMPENSATION	85,000	0	85,000	32,766	0	52,234	38.50
10120	41600	COMPUTER SUPPLIES & PROGRAMS	77,731	0	77,731	50,855	610	26,266	66.20
10120	42100	MEMBERSHIP DUES & SUBS.	1,500	0	1,500	50	0	1,450	3.30
10120	42300	UTILITIES	192,242	0	192,242	111,696	0	80,546	58.10
10120	42400	TELEPHONE	5,700	0	5,700	5,013	0	687	87.90
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	40,846	0	-9,542	130.50
10120	43000	OFFICE SUPPLIES	4,000	0	4,000	2,292	0	1,708	57.30
10120	43200	BUILDING MAINTENANCE	23,000	0	23,000	52,280	0	-29,280	227.30
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	8,439	0	3,678	69.60
10120	46800	FUEL	21,635	0	21,635	9,081	4,997	7,557	65.10
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	30,658	0	-5,658	122.60
10120	47100	EQUIPMENT MAINTENANCE	60,000	0	60,000	61,583	0	-1,583	102.60
10120	47200	LEASE EXPENSE	0	0	0	111	0	-111	100.00
10120	47500	EQUIPMENT RENTAL	1,000	0	1,000	600	0	400	60.00
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	14,852	0	3,148	82.50
10120	47900	SIGNS & LIGHTS	5,000	0	5,000	4,471	0	529	89.40
10120	48000	SAND ASPHALT & GRAVEL	25,000	0	25,000	19,199	7,205	-1,404	105.60
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	34,642	0	5,358	86.60
20000	31400	INTEREST INCOME	-174,323	0	-174,323	-217,778	0	43,455	124.90
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	-425	0	-475	47.20

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
20000	33500	WATER FEES	-1,350,884	0	-1,350,884	-1,011,258	0	-339,626	74.90
20000	33600	WATER TAPPING FEES	-16,000	0	-16,000	-8,564	0	-7,436	53.50
20000	33700	WATER SERVICE CHARGES	-13,933	0	-13,933	-8,220	0	-5,713	59.00
20000	33800	DELINQUENT FEES	-60,000	0	-60,000	-47,545	0	-12,455	79.20
20000	33900	CONVENIENCE FEES	-16,735	0	-16,735	-12,437	0	-4,298	74.30
20000	35200	SEWER FEES	-2,448,572	0	-2,448,572	-1,475,115	0	-973,457	60.20
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	-39,753	0	-25,422	61.00
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	371,214	0	372,054	49.90
20211	40100	OVERTIME	48,009	0	48,009	43,082	0	4,927	89.70
20211	40200	FICA	60,533	0	60,533	31,202	0	29,331	51.50
20211	40300	RETIREMENT	293,591	0	293,591	141,675	0	151,916	48.30
20211	40301	HEALTH INSURANCE RETIREES	21,035	0	21,035	20,495	0	540	97.40
20211	40400	INSURANCE EMPLOYEES	195,456	0	195,456	90,846	0	104,610	46.50
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	32,905	0	22,095	59.80
20211	41600	COMPUTER SUPPLIES & PROGRAMS	97,866	0	97,866	57,464	348	40,054	59.10
20211	41700	PUMPS MAINTENANCE	15,000	0	15,000	0	0	15,000	0.00
20211	41900	PURIFICATION CHEMICALS	70,000	0	70,000	55,162	16,544	-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	15,054	0	-54	100.40
20211	42300	UTILITIES	164,714	0	164,714	83,612	0	81,102	50.80
20211	42400	TELEPHONE	6,020	0	6,020	4,234	0	1,786	70.30
20211	42600	INSURANCE GENERAL	10,669	0	10,669	10,557	0	112	98.90
20211	42800	INSURANCE PROPERTY	25,149	0	25,149	23,340	0	1,809	92.80
20211	42900	BANK CHARGES	28,483	0	28,483	25,825	0	2,658	90.70
20211	43000	OFFICE SUPPLIES	2,000	0	2,000	1,375	0	625	68.70
20211	43200	BUILDING MAINTENANCE	6,000	0	6,000	2,830	0	3,170	47.20
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	925	0	4,508	17.00
20211	46700	UNIFORMS	8,155	0	8,155	5,063	0	3,092	62.10
20211	46800	FUEL	34,784	0	34,784	23,735	4,997	6,053	82.60
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	20,160	0	-1,160	106.10
20211	47100	EQUIPMENT MAINT. & SERVICE	20,000	0	20,000	16,132	0	3,868	80.70
20211	47500	EQUIPMENT RENTAL	1,000	0	1,000	670	0	330	67.00
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	15,994	0	1,006	94.10
20211	48100	DEPRECIATION	838,146	0	838,146	0	0	838,146	0.00
20211	48200	CONNECTION SUPPLIES	100,000	0	100,000	40,896	11,638	47,465	52.50
20211	48300	TESTING	16,000	0	16,000	10,854	5,890	-744	104.60
20211	48400	PLANT MAINTENANCE	30,000	0	30,000	40,579	0	-10,579	135.30
20211	48900	TRAINING	3,000	0	3,000	2,370	0	630	79.00
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	264,896	0	167,430	61.30
20212	40100	OVERTIME	25,503	0	25,503	24,887	0	616	97.60

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
20212	40200	FICA	35,024	0	35,024	21,354	0	13,670	61.00
20212	40300	RETIREMENT	169,879	0	169,879	104,359	0	65,520	61.40
20212	40301	HEALTH INSURANCE RETIREES	20,211	0	20,211	12,731	0	7,480	63.00
20212	40400	INSURANCE EMPLOYEES	184,625	0	184,625	104,479	0	80,146	56.60
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
20212	41500	ENGINEERING FEES	0	0	0	98	0	-98	100.00
20212	41600	COMPUTER SUPPLIES & PROGRAMS	85,633	0	85,633	49,406	218	36,010	57.90
20212	41700	PUMPS MAINTENANCE	40,000	0	40,000	5,650	0	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	14,935	0	6,206	70.60
20212	42300	UTILITIES	353,212	0	353,212	218,567	0	134,645	61.90
20212	42400	TELEPHONE	4,820	0	4,820	3,434	0	1,386	71.20
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	14,588	0	2,487	85.40
20212	43000	OFFICE SUPPLIES	1,434	0	1,434	1,314	0	120	91.60
20212	43200	BUILDING MAINTENANCE	0	0	0	3,595	0	-3,595	100.00
20212	44200	TRAVEL CONVS. & CONFS.	2,000	0	2,000	224	0	1,776	11.20
20212	46500	CIVIL SERVICE	4,998	0	4,998	815	0	4,183	16.30
20212	46700	UNIFORMS	7,034	0	7,034	5,052	0	1,982	71.80
20212	46800	FUEL	27,180	0	27,180	20,516	4,997	1,667	93.90
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	6,788	0	13,212	33.90
20212	47100	EQUIP.-MAINT. & SERVICE	25,000	0	25,000	27,057	0	-2,057	108.20
20212	47500	EQUIPMENT RENTAL	1,000	0	1,000	668	0	332	66.80
20212	47600	CONTRACTED SERVICES	25,000	0	25,000	7,307	0	17,693	29.20
20212	47700	SMALL TOOLS & SUPPLIES	15,000	0	15,000	10,340	0	4,660	68.90
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	10,106	1,305	8,588	57.10
20212	48300	TESTING	162,498	0	162,498	107,050	1,735	53,713	66.90
20212	48400	PLANT MAINTENANCE	80,000	0	80,000	166,528	15,226	-101,754	227.20
20212	48900	TRAINING	3,000	0	3,000	2,679	0	321	89.30
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	-13,968	0	4,108	141.70
30000	42900	MISCELLANEOUS	250	0	250	425	0	-175	170.10
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	-4,483	0	89	102.00
40000	35500	SALES & USE TAX	-22,807,156	0	-22,807,156	-14,597,478	0	-8,209,678	64.00
40000	41000	COLLECTION EXPENSE	273,686	0	273,686	167,770	0	105,916	61.30
40000	42900	MISCELLANEOUS	0	0	0	80	0	-80	100.00
40000	90400	TRANS TO CAP PROJ-STREETS	3,858,518	0	3,858,518	2,498,337	0	1,360,181	64.70
40000	90600	TRANSFER TO GENERAL FUND	11,575,555	0	11,575,555	7,495,010	0	4,080,545	64.70
40000	90800	TRANS. TO SPEC. SALES TAX	3,858,518	0	3,858,518	2,498,337	0	1,360,181	64.70
40000	91100	TRANSFER DISTRICT 3 SALES TAX	3,240,878	0	3,240,878	1,938,022	0	1,302,856	59.80
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	-319,625	0	-229,109	58.20
50000	42900	MISCELLANEOUS	0	0	0	11,018	0	-11,018	100.00

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50000	90100	TRANS. FROM SALES TAX	-3,858,518	0	-3,858,518	-2,498,337	0	-1,360,181	64.70
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	-12,790	0	1,492	113.20
51000	42900	MISCELLANEOUS	0	0	0	179	0	-179	100.00
52000	31400	INTEREST INCOME	-3,591	0	-3,591	-3,543	0	-48	98.70
60000	31400	INTEREST INCOME	-4,976	0	-4,976	-3,407	0	-1,569	68.50
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	-1,938,022	0	-1,302,856	59.80
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	-288,888	0	104,048	156.30
70000	41500	ENGINEERING FEES	0	0	0	1,868	0	-1,868	100.00
70000	42900	MISCELLANEOUS	0	0	0	9,042	0	-9,042	100.00
70000	49000	CONSTRUCTION-STREETS	10215000	320400	10535400	2572055	43210	7920135	24.8