

CLAY MADDEN
MAYOR

City of Mandeville

"THE HEART OF THE OZONE BELT"



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

City Council

SCOTT DISCON

Council Chairman

JASON ZUCKERMAN

AT LARGE

CYNTHIA STRONG-THOMPSON

DISTRICT I

KEVIN VOGELTANZ

DISTRICT II

JILL McGUIRE

DISTRICT III

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended August 31, 2023

Provided by Jessica Farno, Finance Director

September 20, 2024

2023-001 PROCEDURES OVER FINANCIAL STATEMENT CLOSING PROCESS

The City has hired a new Finance Director, Jessica Farno. Jessica is a licensed CPA with public accounting audit experience. Jessica has developed a preliminary year-end closeout checklist to ensure timely gathering of system reports, schedules, external statements, preparation of reconciliations, and recording of necessary adjustments that are in accordance with relevant accounting standards. Jessica will continue to work with Finance Department staff to update the checklist as FY2024 closeout is completed to ensure the checklist is comprehensive and accurate.

2023-002 LOCAL GOVERNMENT BUDGET ACT

LA RS 39:1311 requires the governmental entity to revise its budget when total revenues or expenditures and other sources or uses plus projected revenues or expenditures and other sources or uses for the remainder of the year, within a fund, are failing to meet total respective budgeted amounts. The Council was presented with a revised FY2024 budget, the adoption of which was approved by the Council at the 8/22/24 meeting. The FY2024 budget amendments were prepared by the previous Finance Director in an effort to ensure compliance with the requirements of the Local Government Budget Act.

2023-003 DISASTER ASSISTANCE REIMBURSEMENT SUBMISSIONS

The City has hired a new Finance Director, Jessica Farno. Jessica is a licensed CPA and is experienced with federal grant award accounting, reporting, and tracking. Jessica is working with Finance Department staff, the Executive Assistant to the Mayor, the Public Works Director, the Planning Director, and contracted consultants to implement monthly reconciliation procedures for federal grant awards. These enhanced internal control procedures will ensure timely execution of grant agreements and preparation of requests for reimbursement on grant projects from federal and state agencies.

2023-004 CONTROLS OVER CAPITALIZED ASSETS AND ACCURACY OF REPORTS

The City has hired a new Finance Director, Jessica Farno. Jessica is working with Finance Department staff in establishing a system of internal control procedures to ensure that the listing of capitalized assets is complete and accurate. This includes implementation of specialized fixed asset software, as well as periodic review and reconciliation procedures. Additionally, the Finance Director is working in coordination with Public Works Director to implement periodic fixed asset verifications – a physical counting and verification of existence and condition of fixed assets. Scheduling of fixed asset verification remains TBD at this time.

2023-005 AUDIT LAW

The City has hired a new Finance Director, Jessica Farno. Jessica is a licensed CPA with public accounting audit experience. The City believes that selecting a credentialed candidate with audit experience will ensure future compliance with audit law. Jessica has already begun working with Finance Department staff to assemble documentation requested by the auditors in preparation for the upcoming FY2024 audit.

2023-006 REVENUE RECEIVED FROM GARBAGE COLLECTIONS

On June 13, 2019, per ordinance No. 19-13, the City Council approved an increase in garbage collection fees from \$16.46 to \$17.18. At this time there continues to be discussions regarding how best to implement the approved increase, however, as of August 31, 2024, the amount billed to customers for garbage services remains \$16.46.

2023-007 PROCEDURES OVER PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The City has hired a new Finance Director, Jessica Farno. Jessica is a licensed CPA with public accounting audit and single audit experience. She is also experienced with federal grant award accounting, reporting, and tracking. The City believes that the selection of this highly qualified candidate for the Finance Director role will ensure that the SEFA is prepared timely and in accordance with Uniform Guidance. Jessica has begun working on establishing internal control procedures over SEFA preparation, including its review and approval.

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DISTRICT III

September 20, 2024

Memo to: Mayor, Council and Citizens
From: Jessica Farno, Finance Director
Reference: Financial Statements for the 12-month period ending August 31, 2024

GOVERNMENTAL FUNDS

REVENUE

The FYTD Revenue collected is \$35.6 million, 70% of the 2024 budget. Sales Tax Collections for the fiscal year are \$21.6 million, 95% of the budget for overall collections. This is \$41 thousand less than FYTD collections for 2023.

EXPENDITURES

The operating expenditures incurred to date during fiscal year 2024 total \$20.8 million, 99% of the operating expenditure budget of \$21.1 million. Capital outlay to date is \$8.1 million and 55% of the Capital Outlay Budget.

ENTERPRISE FUND

REVENUE

The enterprise revenue for the fiscal year to date totals \$4.7 million, 112% of the operating revenue budget of \$4.2 million.

EXPENSES

The operating expenses incurred to date during fiscal year 2024 total \$4.1 million, 85% of the \$4.8 million budget, excluding depreciation. Capital Outlay to date is \$2.3 million, 39% of the Capital Outlay Budget.

The City currently has 113 active employees. We are always working to fill vacant positions.

City of Mandeville
Governmental Funds Report
August 31, 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	FY 2023 Actuals
REVENUES												
Advalorem Taxes	2,133,068						2,133,068	2,075,420	2,075,420	102.78%	2,015,792	2,059,688
Franchise Taxes	804,140						804,140	1,091,279	986,306	81.53%	1,034,324	1,144,853
Sales and Use Taxes		21,609,776					21,609,776	22,807,156	20,807,156	103.86%	19,623,351	21,684,432
Grants Revenue	4,707,507						4,707,507	12,841,781	12,841,781	36.66%	13,740,657	2,724,271
Other Revenue	5,282,036	6,556	544,431	5,409	460,469	45,239	6,344,140	11,893,000	5,010,665	126.61%	9,845,782	5,699,517
Subtotal Revenues	12,926,751	21,616,332	544,431	5,409	460,469	45,239	35,598,631	50,708,636	41,721,328	70.20%	46,259,906	33,312,761
Operating Transfers In	12,479,838		3,681,411	2,953,186	3,681,411		22,795,846	11,030,000	9,210,000			24,005,273
TOTAL REVENUES and TRANSFERS IN	25,406,589	21,616,332	4,225,842	2,958,595	4,141,880	45,239	58,394,477	61,738,636	50,931,328		46,259,906	57,318,034
EXPENDITURES												
General Government	7,259,455	249,651	16,788		13,944	954	7,540,792	6,591,638	6,561,638	114.92%	6,840,725	9,689,952
Public Safety	10,459,336						10,459,336	11,283,601	11,283,601	92.70%	10,717,053	9,830,718
Public Works	2,738,911						2,738,911	2,898,338	2,898,338	94.50%	3,079,733	2,551,734
Cemetery	52,188						52,188	40,000	40,000	130.47%	100,000	48,971
Capital Outlay	3,736,542				4,389,742		8,126,284	5,352,000	5,652,000	143.78%	13,409,055	8,144,614
Subtotal Expenditures	24,246,432	249,651	16,788	-	4,403,686	954	28,917,511	26,165,577	26,435,577	110.52%	34,146,566	30,265,989
Operating Transfers Out		21,360,243	-	-			21,360,243					28,146,824
TOTAL EXPENDITURES and TRANSFERS OUT	24,246,432	21,609,894	16,788	-	4,403,686	954	50,277,754	26,165,577	26,435,577	192.15%	34,146,566	58,412,813
NET FUND INCREASE/(DECREASE) *	1,160,157	6,438	4,209,054	2,958,595	(261,806)	44,285	8,116,723	35,573,059	24,495,751	-	12,113,340	(1,094,779)

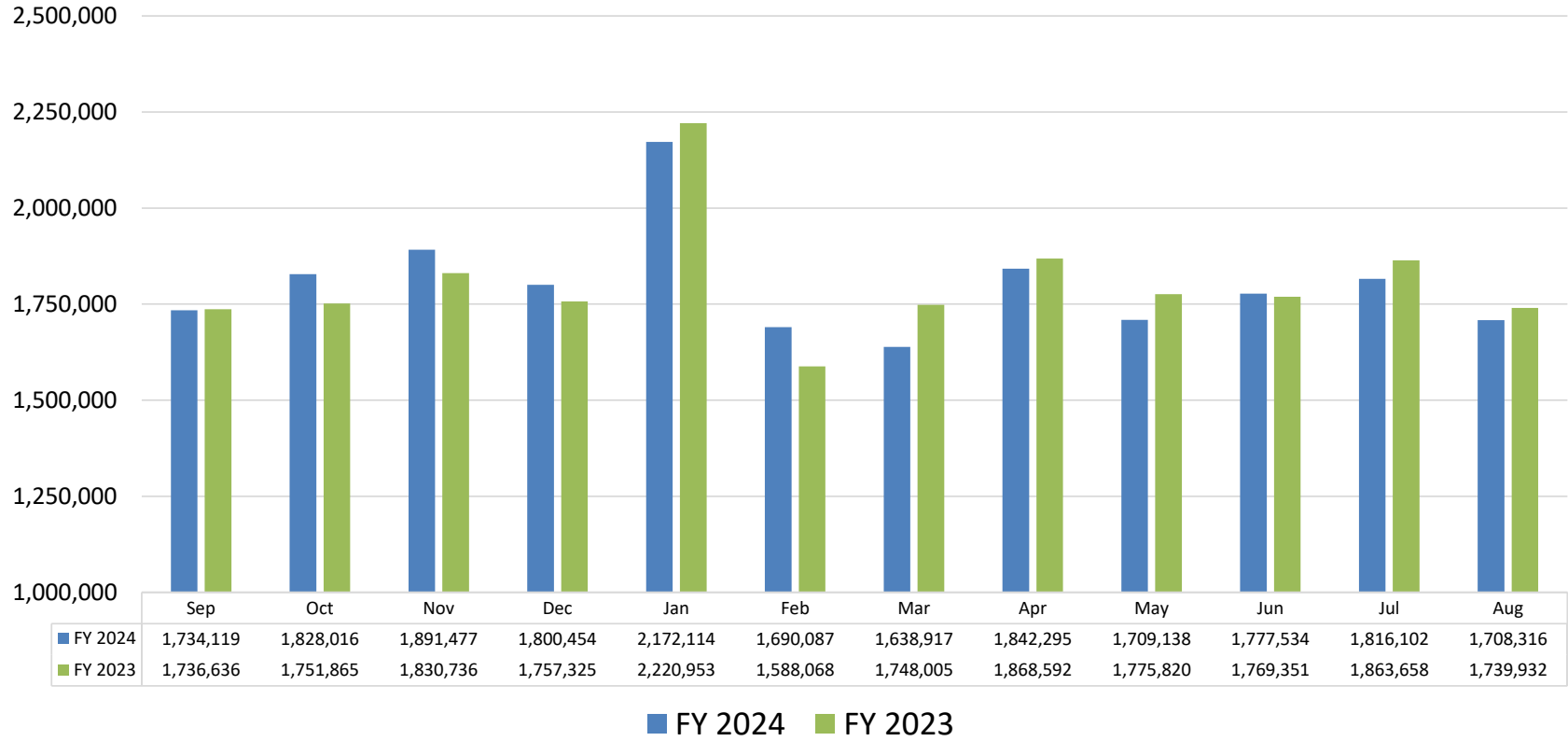
* These amounts are unaudited and subject to change.

City of Mandeville
Enterprise Fund Report
August 31, 2024

	Water	Sewer	FYTD 2024 Actuals	FY 2024 Budget	FY 2024 Revised Budget	% of Budget	FY 2023 Budget	FY 2023 Actuals
REVENUES								
Water Income	2,019,343		2,019,343	1,410,241	1,386,717	145.62%	1,246,070	1,413,064
Sewer Income		2,292,026	2,292,026	2,480,262	2,459,372	93.20%	2,187,845	2,297,131
Other Revenue	183,726	183,726	367,452	316,233	316,233	116.20%	208,915	221,578
Subtotal Revenues	2,203,069	2,475,752	4,678,821	4,206,736	4,162,322	112.41%	3,642,830	3,931,773
Interfund Transfers In			-	1,545,000	-		10,324,611	1,367,015
TOTAL REVENUES and INTERFUND TRANSFERS IN	2,203,069	2,475,752	4,678,821	5,751,736	4,162,322	112.41%	13,967,441	5,298,788
EXPENDITURES								
Wages and Benefits	1,027,452	817,618	1,845,070	2,289,460	2,289,460	80.59%	2,111,652	1,826,626
Other Operational Expenditures	1,252,652	977,314	2,229,966	1,795,496	2,480,796	124.20%	1,825,971	1,605,303
Depreciation Expense	-	-	-	1,867,263	1,867,263	0.00%	1,867,263	
Subtotal Expenditures	2,280,104	1,794,932	4,075,036	5,952,219	6,637,519	68.46%	5,804,886	3,431,929
NET FUND INCREASE/(DECREASE) *	(77,035)	680,820	603,785	(200,483)	(2,475,197)		8,162,555	1,866,859

* 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	-2,133,068	0	57,648	102.80
10000	30400	BEER TAX & LIQUOR LIC.	-35,000	0	-35,000	-33,008	0	-1,992	94.30
10000	30600	STUDENT RESOURCE OFFICER	-721,742	0	-721,742	-657,176	0	-64,566	91.10
10000	30800	FRANCHISE TAXES	-1,091,279	104,973	-986,306	-804,140	0	-182,166	81.50
10000	30900	GARBAGE COLLECTION FEES	-888,840	0	-888,840	-905,705	0	16,865	101.90
10000	31100	INSURANCE LICENSES	-695,000	0	-695,000	-758,088	0	63,088	109.10
10000	31200	MISCELLANEOUS INCOME	-492,400	170,198	-322,202	-302,229	0	-19,973	93.80
10000	31300	POLICE FEES	-383,140	0	-383,140	-521,873	0	138,733	136.20
10000	31400	INTEREST INCOME	-259,649	0	-259,649	-643,698	0	384,049	247.90
10000	31500	OCCUPATIONAL LICENSES	-650,000	0	-650,000	-719,699	0	69,699	110.70
10000	31600	CONTRACTOR LICENSES	-35,000	0	-35,000	-44,673	0	9,673	127.60
10000	31900	DMV	-52,535	6,447	-46,088	-38,408	0	-7,681	83.30
10000	32200	GRANT INCOME	-2,000,000	2,000,000	0	-4,707,507	0	4,707,507	100.00
10000	32250	SUPPLEMENTAL PAY	0	0	0	-264,340	0	264,340	100.00
10000	32300	BUILDING PERMITS	-200,000	0	-200,000	-206,958	0	6,958	103.50
10000	32400	ZONING FEES	-5,000	0	-5,000	-18,219	0	13,219	364.40
10000	32700	SALE OF PLOTS AND CRYPTS	-30,000	20,000	-10,000	-14,535	0	4,535	145.40
10000	33700	SERVICE CHGS NSF	0	0	0	-10	0	10	100.00
10000	34100	SALE OF PROPERTY	-15,000	15,000	0	0	0	0	0.00
10000	34200	TRAILHEAD REVENUES	-115,000	0	-115,000	-147,450	0	32,450	128.20
10000	34400	COMMUNITY CENTER	-10,000	4,190	-5,810	-5,968	0	158	102.70
10000	34600	EMERGENCY INCOME	-6,533,000	6,533,000	0	0	0	0	0.00
10000	34601	ELEVATIONS INCOME	-100,000	100,000	0	0	0	0	0.00
10000	90500	TRANSFER SALES TAX	-11,575,555	0	-11,575,555	-11,044,234	0	-531,321	95.40
10000	90600	TRANSFER SPECIAL SALES TAX	-3,820,000	1,820,000	-2,000,000	-1,435,604	0	-564,396	71.80
10000	91100	TRANSFER TAX COLLECTOR	0	0	0	-1,255	0	1,255	100.00
10100	40000	SALARIES	1,470,971	0	1,470,971	1,437,416	0	33,555	97.70
10100	40100	OVERTIME	17,240	0	17,240	22,950	0	-5,710	133.10
10100	40200	FICA	113,848	0	113,848	108,455	0	5,393	95.30
10100	40300	RETIREMENT	565,691	0	565,691	548,877	0	16,814	97.00
10100	40301	HEALTH INSURANCE RETIREES	35,650	0	35,650	26,313	0	9,337	73.80
10100	40400	INSURANCE EMPLOYEES	469,562	0	469,562	432,758	0	36,804	92.20
10100	40600	WORKER'S COMPENSATION	45,000	0	45,000	41,748	0	3,252	92.80
10100	40700	DMV	82,871	0	82,871	87,766	0	-4,895	105.90
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	24,000	0	0	100.00
10100	41300	LEGAL FEES	362,000	0	362,000	549,303	0	-187,303	151.70
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	128,487	0	-2,487	102.00
10100	41600	COMPUTER SUPPLIES & PROGRAMS	175,185	0	175,185	242,383	21,156	-88,354	150.40
10100	42100	MEMBERSHIP DUES & SUBS.	21,853	0	21,853	24,388	0	-2,535	111.60
10100	42200	PRINTING	7,300	0	7,300	13,354	0	-6,054	182.90
10100	42300	UTILITIES	70,935	0	70,935	51,948	0	18,987	73.20
10100	42400	TELEPHONE	24,960	0	24,960	24,068	0	892	96.40
10100	42500	ADVERTISING	30,255	0	30,255	25,948	0	4,307	85.80
10100	42600	INSURANCE GENERAL	30,483	0	30,483	28,731	0	1,752	94.30
10100	42700	JANITORIAL SERVICES	18,564	0	18,564	18,814	0	-250	101.30
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	40,739	0	-2,692	107.10
10100	43000	OFFICE SUPPLIES	15,401	0	15,401	15,561	0	-160	101.00

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	119,456	0	-74,456	265.50
10100	43300	MAINTENANCE RECREATION	16,312	0	16,312	28,373	0	-12,061	173.90
10100	43400	COMMUNITY CENTER	45,000	0	45,000	54,789	0	-9,789	121.80
10100	43500	PLANNING & DEVELOPMENT	847,000	0	847,000	733,861	34,700	78,439	90.70
10100	43600	RECORDING FEES	6,761	0	6,761	6,435	0	326	95.20
10100	43700	TRAILHEAD	155,000	0	155,000	188,898	0	-33,898	121.90
10100	43900	KEEP MANDEVILLE BEAUTIFUL	67,000	0	67,000	72,879	0	-5,879	108.80
10100	44000	POSTAGE	6,160	0	6,160	5,789	0	371	94.00
10100	44100	BANQUETS	3,000	0	3,000	3,064	0	-64	102.10
10100	44200	TRAVEL CONVS. & CONFS.	38,896	0	38,896	65,009	0	-26,113	167.10
10100	45000	DECOR. & BEAUTIFICATION	25,000	0	25,000	20,767	0	4,233	83.10
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	633	0	5,867	9.70
10100	45500	ANIMAL CONTROL	1,000	0	1,000	965	0	35	96.50
10100	45700	YOUTH SERVICES	10,000	0	10,000	10,000	0	0	100.00
10100	45800	MAYOR'S ALLOWANCE	500	0	500	60	0	440	12.00
10100	45900	P & Z MEETING FEES	8,400	0	8,400	8,200	0	200	97.60
10100	46000	COUNCIL MEETING FEES	72,000	0	72,000	72,075	0	-75	100.10
10100	46400	ELECTION EXPENSE	0	0	0	31,007	0	-31,007	100.00
10100	46500	CIVIL SERVICE	9,411	0	9,411	9,190	0	221	97.70
10100	46700	UNIFORMS	5,615	0	5,615	6,045	0	-430	107.70
10100	46800	FUEL	1,645	0	1,645	2,712	0	-1,067	164.80
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	3,412	0	-412	113.70
10100	47100	EQUIPMENT MAINTENANCE	1,885	0	1,885	2,109	0	-224	111.90
10100	47500	EQUIPMENT RENTAL	25,637	0	25,637	26,028	0	-391	101.50
10100	47600	CONTRACTED SERVICES	90,000	0	90,000	115,502	0	-25,502	128.30
10100	48900	TRAINING	15,000	0	15,000	1,077	0	13,923	7.20
10100	49000	GARBAGE COLLECTION FEES	888,840	0	888,840	1,112,802	0	-223,962	125.20
10100	49900	EMERGENCY EXPENSE	0	0	0	302,415	0	-302,415	100.00
10100	49901	ELEVATIONS EXPENSE	100,000	0	100,000	106,465	0	-6,465	106.50
10100	50000	GENERAL LIABILITY CLAIMS	70,000	0	70,000	24,786	0	45,214	35.40
10100	88000	CAPITAL OUTLAY	2,740,000	0	2,740,000	2,373,898	0	366,102	86.60
10110	40000	SALARIES	4,581,031	0	4,581,031	4,065,912	0	515,119	88.80
10110	40050	SUPPLEMENTAL PAY	0	0	0	31,080	0	-31,080	100.00
10110	40100	OVERTIME	769,114	0	769,114	771,912	0	-2,798	100.40
10110	40200	FICA	386,152	0	386,152	362,961	0	23,191	94.00
10110	40300	RETIREMENT	1,862,726	0	1,862,726	1,767,980	0	94,746	94.90
10110	40301	HEALTH INSURANCE RETIREES	338,981	0	338,981	321,295	0	17,686	94.80
10110	40400	INSURANCE EMPLOYEES	1,289,820	0	1,289,820	1,191,305	0	98,515	92.40
10110	40600	WORKER'S COMPENSATION	215,000	0	215,000	137,523	0	77,477	64.00
10110	41600	COMPUTER SUPPLIES & PROGRAMS	822,382	0	822,382	756,631	15,950	49,801	93.90
10110	42100	MEMBERSHIP DUES & SUBS.	2,269	0	2,269	3,099	0	-830	136.60
10110	42200	PRINTING	1,000	0	1,000	2,736	0	-1,736	273.60
10110	42300	UTILITIES	25,438	0	25,438	20,675	0	4,763	81.30
10110	42400	TELEPHONE	34,200	0	34,200	38,620	0	-4,420	112.90
10110	42600	INSURANCE GENERAL	141,738	0	141,738	129,129	0	12,609	91.10
10110	42700	JANITORIAL	18,564	0	18,564	19,502	0	-938	105.10
10110	42800	INSURANCE PROPERTY	159,764	0	159,764	170,109	0	-10,345	106.50
10110	43000	OFFICE SUPPLIES	12,000	0	12,000	11,368	0	632	94.70

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10110	43200	BUILDING MAINTENANCE	30,000	0	30,000	46,768	10	-16,778	155.90
10110	44000	POSTAGE	1,000	0	1,000	1,124	0	-124	112.40
10110	44200	TRAVEL CONVS. & CONFS.	9,705	0	9,705	6,071	0	3,634	62.60
10110	46300	CRIME PREVENTION	14,000	0	14,000	13,955	0	45	99.70
10110	46500	CIVIL SERVICE	42,969	0	42,969	20,292	0	22,677	47.20
10110	46600	RADIO MAINTENANCE	60,000	0	60,000	61,309	25,562	-26,870	144.80
10110	46700	UNIFORMS	40,000	0	40,000	30,341	7,624	2,035	94.90
10110	46800	FUEL	129,728	0	129,728	144,911	0	-15,183	111.70
10110	46900	INSURANCE VEHICLES	39,020	0	39,020	54,743	0	-15,723	140.30
10110	47000	VEHICLE MAINTENANCE	95,000	0	95,000	136,162	0	-41,162	143.30
10110	47100	EQUIPMENT MAINTENANCE	1,000	0	1,000	476	3,698	-3,174	417.40
10110	47200	CRIME INVESTIGATION	8,000	0	8,000	7,555	0	445	94.40
10110	47300	POLICE SUPPLIES	60,000	0	60,000	49,638	7,149	3,213	94.60
10110	47500	EQUIPMENT RENTAL	3,000	0	3,000	2,635	0	365	87.80
10110	47600	CONTRACTED SERVICES	5,000	0	5,000	1,857	0	3,143	37.10
10110	48900	TRAINING	85,000	0	85,000	79,665	4,298	1,037	98.80
10110	88000	CAPITAL OUTLAY	2,592,000	842,528	3,434,528	1,141,306	219,356	2,073,867	39.60
10120	40000	SALARIES	1,198,285	0	1,198,285	1,126,661	0	71,624	94.00
10120	40100	OVERTIME	59,689	0	59,689	46,909	0	12,780	78.60
10120	40200	FICA	96,235	0	96,235	87,062	0	9,173	90.50
10120	40300	RETIREMENT	475,515	0	475,515	437,180	0	38,335	91.90
10120	40301	HEALTH INSURANCE RETIREES	41,952	0	41,952	38,356	0	3,596	91.40
10120	40400	INSURANCE EMPLOYEES	392,707	0	392,707	304,098	0	88,609	77.40
10120	40600	WORKER'S COMPENSATION	85,000	0	85,000	34,381	0	50,619	40.40
10120	41600	COMPUTER SUPPLIES & PROGRAMS	77,731	0	77,731	90,813	5,173	-18,254	123.50
10120	42100	MEMBERSHIP DUES & SUBS.	1,500	0	1,500	50	0	1,450	3.30
10120	42300	UTILITIES	192,242	0	192,242	185,096	0	7,146	96.30
10120	42400	TELEPHONE	5,700	0	5,700	7,635	0	-1,935	133.90
10120	42600	INSURANCE GENERAL	17,660	0	17,660	21,299	0	-3,639	120.60
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	3,359	0	641	84.00
10120	43200	BUILDING MAINTENANCE	23,000	0	23,000	67,751	0	-44,751	294.60
10120	43900	CANALS & DRAINAGE	8,000	0	8,000	6,388	0	1,612	79.90
10120	44200	TRAVEL CONVS. & CONFS.	2,000	0	2,000	965	0	1,035	48.20
10120	46500	CIVIL SERVICE	0	0	0	210	0	-210	100.00
10120	46700	UNIFORMS	12,117	0	12,117	15,369	0	-3,252	126.80
10120	46800	FUEL	21,635	0	21,635	14,733	2,526	4,376	79.80
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	34,722	0	-9,722	138.90
10120	47100	EQUIPMENT MAINTENANCE	60,000	0	60,000	90,847	0	-30,847	151.40
10120	47500	EQUIPMENT RENTAL	1,000	0	1,000	1,421	0	-421	142.10
10120	47600	CONTRACTED SERVICES	5,000	0	5,000	13,884	0	-8,884	277.70
10120	47700	SMALL TOOLS & SUPPLIES	18,000	0	18,000	20,647	0	-2,647	114.70
10120	47900	SIGNS & LIGHTS	5,000	0	5,000	5,843	0	-843	116.90
10120	48000	SAND ASPHALT & GRAVEL	25,000	0	25,000	24,478	0	522	97.90
10120	48900	TRAINING	0	0	0	246	0	-246	100.00
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	52,188	0	-12,188	130.50
20000	31400	INTEREST INCOME	-174,323	0	-174,323	-367,452	0	193,129	210.80

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
20000	33300	WATER IMPACT FEES	-28,524	18,524	-10,000	-4,610	0	-5,390	46.10
20000	33400	WATER INSPECTION FEES	-900	0	-900	-475	0	-425	52.80
20000	33500	WATER FEES	-1,350,884	0	-1,350,884	-1,459,133	0	108,249	108.00
20000	33600	WATER TAPPING FEES	-16,000	5,000	-11,000	-9,634	0	-1,366	87.60
20000	33700	WATER SERVICE CHARGES	-13,933	0	-13,933	-13,700	0	-233	98.30
20000	33800	DELINQUENT FEES	-60,000	0	-60,000	-47,504	0	-12,496	79.20
20000	33900	CONVENIENCE FEES	-16,735	0	-16,735	-18,952	0	2,217	113.20
20000	34600	EMERGENCY INCOME	0	0	0	-465,336	0	465,336	100.00
20000	35200	SEWER FEES	-2,448,572	0	-2,448,572	-2,223,891	0	-224,681	90.80
20000	35300	SEWER TAPPING FEES	-7,500	4,000	-3,500	-2,700	0	-800	77.10
20000	35400	SEWER INSPECTION FEES	-733	433	-300	-225	0	-75	75.00
20000	35500	SEWER IMPACT FEES	-23,457	16,457	-7,000	-5,400	0	-1,600	77.10
20000	39900	DHH FEES	-65,175	0	-65,175	-59,810	0	-5,365	91.80
20000	90400	TRANS FROM SPEC SALES TAX	-1,545,000	1,545,000	0	0	0	0	0.00
20211	40000	SALARIES	743,268	0	743,268	543,243	0	200,025	73.10
20211	40100	OVERTIME	48,009	0	48,009	59,909	0	-11,900	124.80
20211	40200	FICA	60,533	0	60,533	45,444	0	15,089	75.10
20211	40300	RETIREMENT	293,591	0	293,591	208,035	0	85,556	70.90
20211	40301	HEALTH INSURANCE RETIREES	21,035	0	21,035	34,590	0	-13,555	164.40
20211	40400	INSURANCE EMPLOYEES	195,456	0	195,456	116,584	0	78,872	59.60
20211	40600	WORKER'S COMPENSATION	45,000	0	45,000	19,646	0	25,354	43.70
20211	41000	LICENSES & PERMITS	55,000	0	55,000	47,117	0	7,883	85.70
20211	41600	COMPUTER SUPPLIES & PROGRAMS	97,866	0	97,866	90,124	2,956	4,786	95.10
20211	41700	PUMPS MAINTENANCE	15,000	0	15,000	500	1,400	13,100	12.70
20211	41900	PURIFICATION CHEMICALS	70,000	0	70,000	94,427	124	-24,551	135.10
20211	42100	MEMBERSHIP DUES & SUBS.	2,500	0	2,500	1,858	0	643	74.30
20211	42200	PRINTING	15,000	0	15,000	23,067	0	-8,067	153.80
20211	42300	UTILITIES	164,714	0	164,714	122,779	0	41,935	74.50
20211	42400	TELEPHONE	6,020	0	6,020	6,346	0	-326	105.40
20211	42600	INSURANCE GENERAL	10,669	0	10,669	11,616	0	-947	108.90
20211	42800	INSURANCE PROPERTY	25,149	0	25,149	28,071	0	-2,922	111.60
20211	42900	BANK CHARGES	28,483	0	28,483	37,772	0	-9,289	132.60
20211	43000	OFFICE SUPPLIES	2,000	0	2,000	2,126	0	-126	106.30
20211	43200	BUILDING MAINTENANCE	6,000	0	6,000	4,303	0	1,697	71.70
20211	44000	POSTAGE	300	0	300	0	0	300	0.00
20211	44200	TRAVEL CONVS. & CONFS.	1,650	0	1,650	2,146	0	-496	130.10
20211	46500	CIVIL SERVICE	5,433	0	5,433	2,095	0	3,338	38.60
20211	46700	UNIFORMS	8,155	0	8,155	10,204	0	-2,049	125.10
20211	46800	FUEL	34,784	0	34,784	34,543	2,526	-2,285	106.60
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	23,228	0	-4,228	122.30
20211	47100	EQUIPMENT MAINT. & SERVICE	20,000	0	20,000	18,324	0	1,676	91.60
20211	47500	EQUIPMENT RENTAL	1,000	0	1,000	884	0	116	88.40
20211	47600	CONTRACTED SERVICES	15,000	0	15,000	4,735	1,488	8,778	41.50
20211	47700	SMALL TOOLS & SUPPLIES	17,000	0	17,000	19,324	0	-2,324	113.70
20211	48100	DEPRECIATION	838,146	0	838,146	0	0	838,146	0.00
20211	48200	CONNECTION SUPPLIES	100,000	0	100,000	81,592	4,831	13,577	86.40
20211	48300	TESTING	16,000	0	16,000	14,177	0	1,823	88.60
20211	48400	PLANT MAINTENANCE	30,000	45,000	75,000	72,528	0	2,472	96.70
20211	48900	TRAINING	3,000	0	3,000	2,661	0	339	88.70

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
20211	49300	EMERGENCY REPAIRS	5,000	475,000	480,000	478,595	0	1,405	99.70
20212	40000	SALARIES	432,326	0	432,326	403,736	0	28,590	93.40
20212	40100	OVERTIME	25,503	0	25,503	32,235	0	-6,732	126.40
20212	40200	FICA	35,024	0	35,024	32,107	0	2,917	91.70
20212	40300	RETIREMENT	169,879	0	169,879	157,268	0	12,611	92.60
20212	40301	HEALTH INSURANCE RETIREES	20,211	0	20,211	21,054	0	-843	104.20
20212	40400	INSURANCE EMPLOYEES	184,625	0	184,625	158,938	0	25,687	86.10
20212	40600	WORKER'S COMPENSATION	15,000	0	15,000	12,279	0	2,721	81.90
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	71,411	1,847	12,375	85.50
20212	41700	PUMPS MAINTENANCE	40,000	0	40,000	33,664	0	6,336	84.20
20212	41900	PURIFICATION CHEMICALS	60,000	0	60,000	933	0	59,067	1.60
20212	42100	MEMBERSHIP DUES & SUBS.	471	0	471	205	0	267	43.40
20212	42200	PRINTING	21,141	0	21,141	22,947	0	-1,806	108.50
20212	42300	UTILITIES	353,212	0	353,212	307,726	0	45,486	87.10
20212	42400	TELEPHONE	4,820	0	4,820	5,146	0	-326	106.80
20212	42600	INSURANCE GENERAL	9,145	0	9,145	7,260	0	1,885	79.40
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	2,065	0	-631	144.00
20212	43200	BUILDING MAINTENANCE	0	5,300	5,300	5,928	0	-628	111.90
20212	44200	TRAVEL CONVS. & CONFS.	2,000	0	2,000	482	0	1,518	24.10
20212	46500	CIVIL SERVICE	4,998	0	4,998	1,647	0	3,351	32.90
20212	46700	UNIFORMS	7,034	0	7,034	8,996	0	-1,962	127.90
20212	46800	FUEL	27,180	0	27,180	33,327	2,526	-8,673	131.90
20212	46900	INSURANCE VEHICLES	11,066	0	11,066	18,370	0	-7,304	166.00
20212	47000	VEHICLE MAINTENANCE	20,000	0	20,000	13,721	0	6,279	68.60
20212	47100	EQUIP.-MAINT. & SERVICE	25,000	0	25,000	30,617	0	-5,617	122.50
20212	47500	EQUIPMENT RENTAL	1,000	0	1,000	882	0	118	88.20
20212	47600	CONTRACTED SERVICES	25,000	0	25,000	15,435	1,488	8,078	67.70
20212	47700	SMALL TOOLS & SUPPLIES	15,000	0	15,000	17,274	0	-2,274	115.20
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	11,907	0	8,093	59.50
20212	48300	TESTING	162,498	0	162,498	155,781	0	6,717	95.90
20212	48400	PLANT MAINTENANCE	80,000	160,000	240,000	189,948	0	50,052	79.10
20212	48900	TRAINING	3,000	0	3,000	2,784	0	216	92.80
20212	49300	EMERGENCY REPAIRS	5,000	0	5,000	1,799	0	3,201	36.00
30000	30500	INT. COLLECTED-DEL. BILLS	-3,500	3,500	0	0	0	0	0.00
30000	30600	BACK TAXES	-500	0	-500	0	0	-500	0.00
30000	31400	INTEREST INCOME	-9,860	0	-9,860	-21,108	0	11,248	214.10
30000	42900	MISCELLANEOUS	250	0	250	621	0	-371	248.60
30000	49000	BILLING SUPPLIES & EXP.	30,000	-30,000	0	0	0	0	0.00
30000	90800	TRANSFER-GENERAL FUND	0	0	0	1,255	0	-1,255	100.00
40000	31400	INTEREST INCOME	-4,394	0	-4,394	-6,556	0	2,162	149.20
40000	35500	SALES & USE TAX	-22,807,156	0	-22,807,156	-21,609,776	0	-1,197,380	94.70
40000	41000	COLLECTION EXPENSE	273,686	0	273,686	249,531	0	24,155	91.20
40000	42900	MISCELLANEOUS	0	0	0	120	0	-120	100.00
40000	90400	TRANS TO CAP PROJ-STREETS	3,858,518	0	3,858,518	3,681,411	0	177,107	95.40
40000	90600	TRANSFER TO GENERAL FUND	11,575,555	0	11,575,555	11,044,234	0	531,321	95.40
40000	90800	TRANS. TO SPEC. SALES TAX	3,858,518	0	3,858,518	3,681,411	0	177,107	95.40

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
40000	91100	TRANSFER DISTRICT 3 SALES TAX	3,240,878	0	3,240,878	2,953,186	0	287,692	91.10
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	-544,431	0	-4,303	99.20
50000	42900	MISCELLANEOUS	0	0	0	16,788	0	-16,788	100.00
50000	90100	TRANS. FROM SALES TAX	-3,858,518	0	-3,858,518	-3,681,411	0	-177,107	95.40
50000	90300	TRANS. TO ENTERPRISE FUND	5,365,000	0	5,365,000	0	0	5,365,000	0.00
50000	90800	TRANSFER TO GENERAL FUND	0	0	0	1,435,604	0	-1,435,604	100.00
51000	31400	INTEREST INCOME	-11,298	0	-11,298	-18,796	0	7,498	166.40
51000	42900	MISCELLANEOUS	0	0	0	332	0	-332	100.00
52000	31400	INTEREST INCOME	-3,591	0	-3,591	-5,335	0	1,744	148.60
60000	31400	INTEREST INCOME	-4,976	0	-4,976	-5,409	0	433	108.70
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	-2,953,186	0	-287,692	91.10