

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

January 15, 2025

Memo to: Mayor, Council and Citizens  
From: Jessica Farno, Finance Director  
Reference: Financial Statements for the 4-month period ending December 31, 2024

## **GOVERNMENTAL FUNDS**

### **REVENUE**

The FYTD Governmental Funds revenue collected is \$10.49 million, 17.8% of the 2025 revenue budget. Sales Tax Collections for the fiscal year are \$6.85 million, 31.0% of the budget for overall collections. Ad Valorem Collections for the fiscal year are \$1.68 million, 84.1% of the budget for overall collections.

### **EXPENDITURES**

The Governmental Funds operating expenditures incurred to date during fiscal year 2025 total \$7.10 million, 28.3% of the operating expenditure budget of \$25.06 million. Capital outlay to date is \$674 thousand, 2.8% of the Capital Outlay Budget.

## **ENTERPRISE FUND**

### **REVENUE**

The Enterprise Fund revenue for the fiscal year to date totals \$1.33 million, 30.9% of the operating revenue budget of \$4.29 million.

### **EXPENSES**

The Enterprise Fund operating expenses incurred to date during fiscal year 2025 total \$1.19 million, 30.4% of the \$3.91 million budget, excluding depreciation. Capital outlay to date is \$1.70 million, 28.9% of the Capital Outlay Budget.

The City currently has 114 active employees. We are always working to fill vacant positions.

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

	General Fund	Sales Tax Fund	Special Sales Tax Fund	District 3 Funds	Street Const. Fund	Non-Major Funds	FYTD 2025 Actuals	FY 2025 Budget	FY 2025 Revised Budget	% of Budget	FY 2024 Budget	FY 2024 Actuals
<b>REVENUES</b>												
Advalorem Taxes	1,678,878						1,678,878	2,143,183	1,996,470	84.09%	2,075,420	1,643,908
Franchise Taxes	300,536						300,536	944,011	944,011	31.84%	1,091,279	112,106
Sales and Use Taxes		6,847,204					6,847,204	22,115,181	22,115,181	30.96%	22,807,156	7,254,065
Grants Revenue	-		-	-			-	17,163,051	17,163,051	0.00%	2,000,000	1,250
Other Revenue	1,353,646	1,979	148,495	1,585	143,705	13,765	1,663,175	16,482,584	16,437,132	10.12%	3,809,705	1,743,758
<b>Subtotal Revenues</b>	<b>3,333,060</b>	<b>6,849,183</b>	<b>148,495</b>	<b>1,585</b>	<b>143,705</b>	<b>13,765</b>	<b>10,489,793</b>	<b>58,848,010</b>	<b>58,655,845</b>	<b>17.83%</b>	<b>31,783,560</b>	<b>10,755,087</b>
Operating Transfers In	3,483,734		1,161,245	962,619	1,161,245		6,768,843	27,318,936	27,318,936	24.78%		7,170,693
<b>TOTAL REVENUES and TRANSFERS IN</b>	<b>6,816,794</b>	<b>6,849,183</b>	<b>1,309,740</b>	<b>964,204</b>	<b>1,304,950</b>	<b>13,765</b>	<b>17,258,636</b>	<b>86,166,946</b>	<b>85,974,781</b>	<b>20.03%</b>	<b>31,783,560</b>	<b>17,925,780</b>
<b>EXPENDITURES</b>												
General Government	2,309,128	78,381	5,758		4,587	346	2,398,200	8,020,451	11,020,451	21.76%	6,591,638	2,159,340
Public Safety	3,767,638						3,767,638	10,954,958	10,954,958	34.39%	11,283,601	3,313,886
Public Works	921,153						921,153	2,947,707	2,947,707	31.25%	2,898,338	838,594
Cemetery	13,137						13,137	136,523	136,523	9.62%	40,000	17,136
Capital Outlay	386,327				287,675		674,002	20,757,000	23,817,000	2.83%	5,352,000	2,641,873
<b>Subtotal Expenditures</b>	<b>7,397,383</b>	<b>78,381</b>	<b>5,758</b>	<b>-</b>	<b>292,262</b>	<b>346</b>	<b>7,774,130</b>	<b>42,816,639</b>	<b>48,876,639</b>	<b>18.16%</b>	<b>26,165,577</b>	<b>8,970,829</b>
Operating Transfers Out		6,768,843					6,768,843	28,187,850	28,187,850	24.01%		7,170,693
<b>TOTAL EXPENDITURES and TRANSFERS OUT</b>	<b>7,397,383</b>	<b>6,847,224</b>	<b>5,758</b>	<b>-</b>	<b>292,262</b>	<b>346</b>	<b>14,542,973</b>	<b>71,004,489</b>	<b>77,064,489</b>	<b>20.48%</b>	<b>26,165,577</b>	<b>16,141,522</b>
<b>NET FUND INCREASE/(DECREASE) *</b>	<b>(580,589)</b>	<b>1,959</b>	<b>1,303,982</b>	<b>964,204</b>	<b>1,012,688</b>	<b>13,419</b>	<b>2,715,663</b>	<b>15,162,457</b>	<b>8,910,292</b>	<b>17.91%</b>	<b>5,617,983</b>	<b>1,784,258</b>

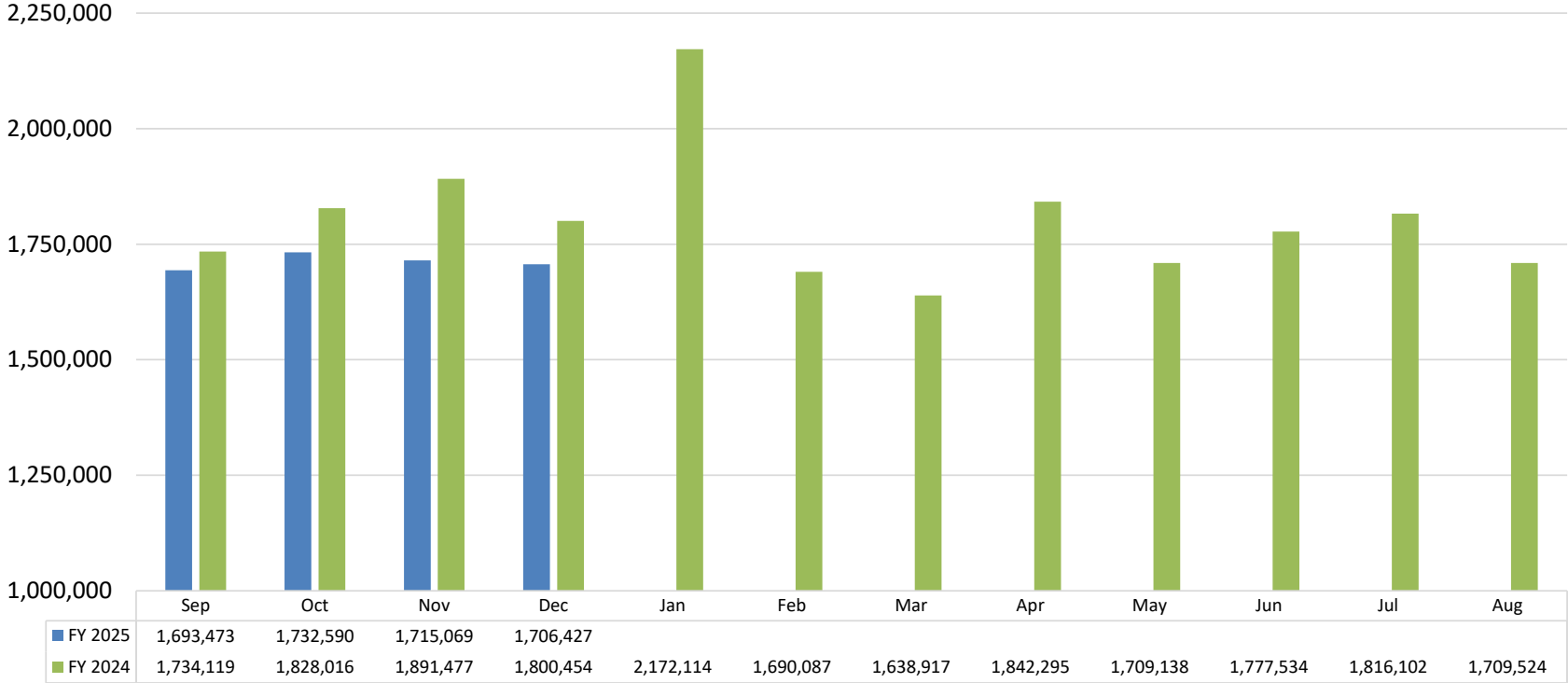
\* These amounts are unaudited and subject to change.

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

	Water	Sewer	FYTD 2025 Actuals	FY 2025 Budget	FY 2025 Revised Budget	% of Budget	FY 2024 Budget	FY 2024 Actuals
<b>REVENUES</b>								
Water Income	441,226		441,226	1,613,917	1,613,917	27.34%	1,410,241	478,790
Sewer Income		794,169	794,169	2,333,196	2,333,196	34.04%	2,480,262	758,241
Other Revenue	46,040	46,040	92,080	345,627	345,627	26.64%	316,233	128,504
<b>Subtotal Revenues</b>	<b>487,266</b>	<b>840,209</b>	<b>1,327,475</b>	<b>4,292,740</b>	<b>4,292,740</b>	<b>30.92%</b>	<b>4,206,736</b>	<b>1,365,535</b>
Interfund Transfers In			-	(5,338,051)	(5,338,051)	0.00%	1,545,000	-
<b>TOTAL REVENUES and INTERFUND TRANSFERS IN</b>	<b>487,266</b>	<b>840,209</b>	<b>1,327,475</b>	<b>(1,045,311)</b>	<b>(1,045,311)</b>	<b>-126.99%</b>	<b>5,751,736</b>	<b>1,365,535</b>
<b>EXPENDITURES</b>								
Wages and Benefits	375,244	243,879	619,123	2,205,019	2,205,019	28.08%	2,289,460	628,664
Other Operational Expenditures	251,823	315,482	567,305	1,700,464	1,700,464	33.36%	1,795,496	528,772
Depreciation Expense	-	-	-	2,068,124	2,068,124	0.00%	1,867,263	-
<b>Subtotal Expenditures</b>	<b>627,067</b>	<b>559,361</b>	<b>1,186,428</b>	<b>5,973,607</b>	<b>5,973,607</b>	<b>19.86%</b>	<b>5,952,219</b>	<b>1,157,436</b>
<b>NET FUND INCREASE/(DECREASE) *</b>	<b>(139,801)</b>	<b>280,848</b>	<b>141,047</b>	<b>(7,018,918)</b>	<b>(7,018,918)</b>	<b>-2.01%</b>	<b>(200,483)</b>	<b>208,099</b>

\* These amounts are unaudited and subject to change.

## City of Mandeville Sales Tax Revenue



■ FY 2025   ■ FY 2024

ORG	OBJECT	ORG-OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10000	30000	10000-30000	AD VALOREM TAXES	-2,143,183	146,713	-1,996,470	-1,678,878	0	-317,592	84.10
10000	30400	10000-30400	BEER TAX & LIQUOR LIC.	-35,000	0	-35,000	-8,851	0	-26,149	25.30
10000	30600	10000-30600	STUDENT RESOURCE OFFICER	-840,620	0	-840,620	-294,273	0	-546,347	35.00
10000	30800	10000-30800	FRANCHISE TAXES	-944,011	0	-944,011	-300,536	0	-643,475	31.80
10000	30900	10000-30900	GARBAGE COLLECTION FEES	-909,000	0	-909,000	-302,089	0	-606,911	33.20
10000	31100	10000-31100	INSURANCE LICENSES	-695,000	0	-695,000	0	0	-695,000	0.00
10000	31200	10000-31200	MISCELLANEOUS INCOME	-333,333	0	-333,333	-22,100	0	-311,233	6.60
10000	31300	10000-31300	POLICE FEES	-505,768	0	-505,768	-253,354	0	-252,414	50.10
10000	31400	10000-31400	INTEREST INCOME	-605,490	0	-605,490	-181,569	0	-423,921	30.00
10000	31500	10000-31500	OCCUPATIONAL LICENSES	-650,000	0	-650,000	-44,696	0	-605,304	6.90
10000	31600	10000-31600	CONTRACTOR LICENSES	-35,000	0	-35,000	-14,564	0	-20,436	41.60
10000	31900	10000-31900	DMV	-55,316	0	-55,316	-27,952	0	-27,364	50.50
10000	32200	10000-32200	GRANT INCOME	-6,500,000	0	-6,500,000	0	0	-6,500,000	0.00
10000	32250	10000-32250	SUPPLEMENTAL PAY	-266,500	0	-266,500	-73,260	0	-193,240	27.50
10000	32300	10000-32300	BUILDING PERMITS	-183,500	0	-183,500	-64,972	0	-118,528	35.40
10000	32400	10000-32400	ZONING FEES	-5,000	0	-5,000	-8,494	0	3,494	169.90
10000	32700	10000-32700	SALE OF PLOTS AND CRYPTS	-30,000	0	-30,000	-1,745	0	-28,255	5.80
10000	34100	10000-34100	SALE OF PROPERTY	-15,000	0	-15,000	0	0	-15,000	0.00
10000	34200	10000-34200	TRAILHEAD REVENUES	-120,000	0	-120,000	-52,302	0	-67,698	43.60
10000	34300	10000-34300	KEEP MANDEVILLE BEAUTIFUL	0	0	0	-500	0	500	100.00
10000	34400	10000-34400	COMMUNITY CENTER	-5,000	0	-5,000	-2,925	0	-2,075	58.50
10000	34600	10000-34600	EMERGENCY INCOME	-10,223,000	0	-10,223,000	0	0	-10,223,000	0.00
10000	34601	10000-34601	ELEVATIONS INCOME	-100,000	0	-100,000	0	0	-100,000	0.00
10000	90500	10000-90500	TRANSFER SALES TAX	-10,961,345	0	-10,961,345	-3,483,734	0	-7,477,611	31.80
10000	90600	10000-90600	TRANSFER SPECIAL SALES TAX	-5,369,137	0	-5,369,137	0	0	-5,369,137	0.00
10100	40000	10100-40000	SALARIES	1,695,927	0	1,695,927	561,242	0	1,134,685	33.10
10100	40100	10100-40100	OVERTIME	18,016	0	18,016	10,197	0	7,819	56.60
10100	40200	10100-40200	FICA	127,561	0	127,561	42,560	0	85,001	33.40
10100	40300	10100-40300	RETIREMENT	622,503	0	622,503	198,751	0	423,752	31.90
10100	40301	10100-40301	HEALTH INSURANCE RETIREES	44,721	0	44,721	10,788	0	33,933	24.10
10100	40400	10100-40400	INSURANCE EMPLOYEES	501,743	0	501,743	153,406	0	348,337	30.60
10100	40600	10100-40600	WORKER'S COMPENSATION	40,583	0	40,583	0	0	40,583	0.00
10100	40700	10100-40700	DMV	87,393	0	87,393	29,116	0	58,277	33.30
10100	41000	10100-41000	AUDIT & ACCOUNTING FEES	140,000	0	140,000	7,800	0	132,200	5.60
10100	41200	10100-41200	MAGISTRATE RETAINER	24,000	0	24,000	8,000	0	16,000	33.30
10100	41300	10100-41300	LEGAL FEES	599,775	0	599,775	156,898	0	442,877	26.20
10100	41400	10100-41400	COMP LAND USE PLAN REVISION	165,000	0	165,000	24,319	0	140,681	14.70
10100	41500	10100-41500	ENGINEERING FEES	126,000	0	126,000	30,570	30,375	65,055	48.40
10100	41600	10100-41600	COMPUTER SUPPLIES & PROGRAMS	103,597	0	103,597	34,684	6,283	62,631	39.50
10100	42100	10100-42100	MEMBERSHIP DUES & SUBS.	21,853	0	21,853	4,710	0	17,143	21.60
10100	42200	10100-42200	PRINTING	18,317	0	18,317	4,136	0	14,181	22.60
10100	42300	10100-42300	UTILITIES	57,051	0	57,051	16,395	0	40,656	28.70
10100	42400	10100-42400	TELEPHONE	25,007	0	25,007	8,387	0	16,620	33.50
10100	42500	10100-42500	ADVERTISING	27,885	0	27,885	5,885	0	22,000	21.10
10100	42600	10100-42600	INSURANCE GENERAL	25,177	0	25,177	0	0	25,177	0.00
10100	42700	10100-42700	JANITORIAL SERVICES	18,939	0	18,939	6,188	0	12,751	32.70
10100	42800	10100-42800	INSURANCE PROPERTY	49,317	0	49,317	0	0	49,317	0.00
10100	42900	10100-42900	BANK CHARGES	40,826	0	40,826	14,268	0	26,558	34.90
10100	43000	10100-43000	OFFICE SUPPLIES	18,658	0	18,658	4,798	0	13,860	25.70
10100	43200	10100-43200	BUILDING MAINTENANCE	45,000	0	45,000	18,703	0	26,297	41.60
10100	43300	10100-43300	MAINTENANCE RECREATION	20,000	0	20,000	6,388	0	13,612	31.90
10100	43400	10100-43400	COMMUNITY CENTER	45,000	0	45,000	15,226	0	29,774	33.80
10100	43500	10100-43500	PLANNING & DEVELOPMENT	1,393,487	0	1,393,487	225,845	49,402	1,118,241	19.80
10100	43600	10100-43600	RECORDING FEES	9,113	0	9,113	8,000	0	1,113	87.80
10100	43700	10100-43700	TRAILHEAD	160,000	0	160,000	100,788	3,000	56,212	64.90

ORG	OBJECT	ORG-OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10100	43900	10100-43900	KEEP MANDEVILLE BEAUTIFUL	67,000	0	67,000	23,258	0	43,742	34.70
10100	44000	10100-44000	POSTAGE	7,488	0	7,488	1,648	0	5,840	22.00
10100	44100	10100-44100	BANQUETS	4,000	0	4,000	1,543	0	2,457	38.60
10100	44200	10100-44200	TRAVEL CONVS. & CONFS.	54,300	0	54,300	7,269	0	47,031	13.40
10100	45000	10100-45000	DECOR. & BEAUTIFICATION	25,000	0	25,000	19,034	0	5,966	76.10
10100	45300	10100-45300	ECONOMIC DEVELOPMENT	20,000	0	20,000	0	0	20,000	0.00
10100	45500	10100-45500	ANIMAL CONTROL	1,000	0	1,000	520	0	480	52.00
10100	45800	10100-45800	MAYOR'S ALLOWANCE	500	0	500	0	0	500	0.00
10100	45900	10100-45900	P & Z MEETING FEES	8,400	0	8,400	2,500	0	5,900	29.80
10100	46000	10100-46000	COUNCIL MEETING FEES	72,000	0	72,000	24,057	0	47,943	33.40
10100	46500	10100-46500	CIVIL SERVICE	8,190	0	8,190	1,200	0	6,991	14.60
10100	46700	10100-46700	UNIFORMS	5,615	0	5,615	3,760	0	1,855	67.00
10100	46800	10100-46800	FUEL	2,694	0	2,694	1,109	0	1,585	41.10
10100	46900	10100-46900	INSURANCE VEHICLES	3,783	0	3,783	0	0	3,783	0.00
10100	47000	10100-47000	VEHICLE MAINTENANCE	3,000	0	3,000	132	0	2,868	4.40
10100	47100	10100-47100	EQUIPMENT MAINTENANCE	1,885	0	1,885	422	0	1,463	22.40
10100	47500	10100-47500	EQUIPMENT RENTAL	25,637	0	25,637	7,936	0	17,701	31.00
10100	47600	10100-47600	CONTRACTED SERVICES	90,000	0	90,000	22,955	0	67,045	25.50
10100	48900	10100-48900	TRAINING	2,108	0	2,108	175	0	1,933	8.30
10100	49000	10100-49000	GARBAGE COLLECTION FEES	909,000	0	909,000	284,475	0	624,525	31.30
10100	49900	10100-49900	EMERGENCY EXPENSE	0	3,000,000	3,000,000	196,774	0	2,803,226	6.60
10100	49901	10100-49901	ELEVATIONS EXPENSE	100,000	0	100,000	2,313	0	97,688	2.30
10100	50000	10100-50000	GENERAL LIABILITY CLAIMS	40,000	0	40,000	0	0	40,000	0.00
10100	88000	10100-88000	CAPITAL OUTLAY	8,375,000	3,060,000	11,435,000	186,118	0	11,248,882	1.60
10110	40000	10110-40000	SALARIES	4,349,129	0	4,349,129	1,599,849	0	2,749,280	36.80
10110	40050	10110-40050	SUPPLEMENTAL PAY	0	0	0	19,160	0	-19,160	100.00
10110	40100	10110-40100	OVERTIME	647,338	0	647,338	259,485	0	387,853	40.10
10110	40200	10110-40200	FICA	345,251	0	345,251	140,160	0	205,091	40.60
10110	40300	10110-40300	RETIREMENT	1,935,597	0	1,935,597	705,496	0	1,230,101	36.40
10110	40301	10110-40301	HEALTH INSURANCE RETIREES	380,351	0	380,351	110,358	0	269,993	29.00
10110	40400	10110-40400	INSURANCE EMPLOYEES	1,324,771	0	1,324,771	428,789	0	895,982	32.40
10110	40600	10110-40600	WORKER'S COMPENSATION	133,685	0	133,685	0	0	133,685	0.00
10110	41600	10110-41600	COMPUTER SUPPLIES & PROGRAMS	799,780	0	799,780	341,057	54,348	404,375	49.40
10110	42100	10110-42100	MEMBERSHIP DUES & SUBS.	2,580	0	2,580	1,437	0	1,143	55.70
10110	42200	10110-42200	PRINTING	2,500	0	2,500	1,249	0	1,251	50.00
10110	42300	10110-42300	UTILITIES	21,644	0	21,644	7,489	0	14,155	34.60
10110	42400	10110-42400	TELEPHONE	35,137	0	35,137	11,976	0	23,162	34.10
10110	42600	10110-42600	INSURANCE GENERAL	131,711	0	131,711	0	0	131,711	0.00
10110	42700	10110-42700	JANITORIAL	19,510	0	19,510	6,584	0	12,926	33.70
10110	42800	10110-42800	INSURANCE PROPERTY	173,511	0	173,511	0	0	173,511	0.00
10110	43000	10110-43000	OFFICE SUPPLIES	10,000	0	10,000	1,641	3,000	5,359	46.40
10110	43200	10110-43200	BUILDING MAINTENANCE	30,000	0	30,000	6,722	0	23,278	22.40
10110	44000	10110-44000	POSTAGE	1,436	0	1,436	122	0	1,314	8.50
10110	44200	10110-44200	TRAVEL CONVS. & CONFS.	15,735	0	15,735	981	0	14,754	6.20
10110	46300	10110-46300	CRIME PREVENTION	12,000	0	12,000	7,554	3,000	1,446	88.00
10110	46500	10110-46500	CIVIL SERVICE	36,150	0	36,150	5,117	0	31,033	14.20
10110	46600	10110-46600	RADIO MAINTENANCE	60,000	0	60,000	0	0	60,000	0.00
10110	46700	10110-46700	UNIFORMS	40,000	0	40,000	1,623	27,860	10,517	73.70
10110	46800	10110-46800	FUEL	139,805	0	139,805	44,119	0	95,686	31.60
10110	46900	10110-46900	INSURANCE VEHICLES	55,837	0	55,837	0	0	55,837	0.00
10110	47000	10110-47000	VEHICLE MAINTENANCE	95,000	0	95,000	31,730	0	63,270	33.40
10110	47100	10110-47100	EQUIPMENT MAINTENANCE	1,000	0	1,000	0	0	1,000	0.00
10110	47200	10110-47200	CRIME INVESTIGATION	5,000	0	5,000	534	0	4,466	10.70
10110	47300	10110-47300	POLICE SUPPLIES	60,000	0	60,000	2,953	3,000	54,047	9.90
10110	47500	10110-47500	EQUIPMENT RENTAL	3,000	0	3,000	881	0	2,119	29.40

ORG	OBJECT	ORG-OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10110	47600	10110-47600	CONTRACTED SERVICES	2,500	0	2,500	1,040	0	1,460	41.60
10110	48900	10110-48900	TRAINING	85,000	0	85,000	29,368	8,335	47,297	44.40
10110	49100	10110-49100	PRISONER EXPENSE	0	0	0	164	0	-164	100.00
10110	88000	10110-88000	CAPITAL OUTLAY	6,077,000	0	6,077,000	85	350	6,076,565	0.00
10120	40000	10120-40000	SALARIES	1,211,287	0	1,211,287	426,868	0	784,419	35.20
10120	40100	10120-40100	OVERTIME	60,339	0	60,339	17,666	0	42,673	29.30
10120	40200	10120-40200	FICA	87,305	0	87,305	33,086	0	54,219	37.90
10120	40300	10120-40300	RETIREMENT	463,835	0	463,835	151,245	0	312,590	32.60
10120	40301	10120-40301	HEALTH INSURANCE RETIREES	41,760	0	41,760	13,849	0	27,911	33.20
10120	40400	10120-40400	INSURANCE EMPLOYEES	410,739	0	410,739	107,901	0	302,838	26.30
10120	40600	10120-40600	WORKER'S COMPENSATION	33,421	0	33,421	0	0	33,421	0.00
10120	41600	10120-41600	COMPUTER SUPPLIES & PROGRAMS	96,163	0	96,163	16,371	5,120	74,672	22.30
10120	42100	10120-42100	MEMBERSHIP DUES & SUBS.	1,500	0	1,500	1,210	0	290	80.60
10120	42200	10120-42200	PRINTING	1,500	0	1,500	0	0	1,500	0.00
10120	42300	10120-42300	UTILITIES	188,475	0	188,475	56,019	0	132,456	29.70
10120	42400	10120-42400	TELEPHONE	7,894	0	7,894	2,499	0	5,395	31.70
10120	42600	10120-42600	INSURANCE GENERAL	21,351	0	21,351	0	0	21,351	0.00
10120	42800	10120-42800	INSURANCE PROPERTY	41,662	0	41,662	0	0	41,662	0.00
10120	43000	10120-43000	OFFICE SUPPLIES	3,500	0	3,500	1,713	0	1,787	48.90
10120	43200	10120-43200	BUILDING MAINTENANCE	70,000	0	70,000	21,771	4,166	44,064	37.10
10120	43900	10120-43900	CANALS & DRAINAGE	4,000	0	4,000	0	0	4,000	0.00
10120	44200	10120-44200	TRAVEL CONVS. & CONFS.	1,000	0	1,000	559	0	441	55.90
10120	46500	10120-46500	CIVIL SERVICE	7,407	0	7,407	350	0	7,057	4.70
10120	46700	10120-46700	UNIFORMS	12,659	0	12,659	4,261	0	8,398	33.70
10120	46800	10120-46800	FUEL	12,892	0	12,892	8,706	0	4,186	67.50
10120	46900	10120-46900	INSURANCE VEHICLES	18,018	0	18,018	0	0	18,018	0.00
10120	47000	10120-47000	VEHICLE MAINTENANCE	25,000	0	25,000	14,904	0	10,096	59.60
10120	47100	10120-47100	EQUIPMENT MAINTENANCE	65,000	0	65,000	18,656	9,022	37,322	42.60
10120	47500	10120-47500	EQUIPMENT RENTAL	1,000	0	1,000	1,819	0	-819	181.90
10120	47600	10120-47600	CONTRACTED SERVICES	10,000	0	10,000	0	0	10,000	0.00
10120	47700	10120-47700	SMALL TOOLS & SUPPLIES	18,000	0	18,000	6,067	0	11,933	33.70
10120	47900	10120-47900	SIGNS & LIGHTS	5,000	0	5,000	2,457	0	2,543	49.10
10120	48000	10120-48000	SAND ASPHALT & GRAVEL	25,000	0	25,000	13,176	11,824	0	100.00
10120	48900	10120-48900	TRAINING	1,000	0	1,000	0	0	1,000	0.00
10120	50000	10120-50000	GENERAL LIABILITY CLAIMS	1,000	0	1,000	0	0	1,000	0.00
10120	88000	10120-88000	CAPITAL OUTLAY	455,000	0	455,000	200,124	186,481	68,395	85.00
10140	43400	10140-43400	MAINTENANCE CEMETERY	136,523	0	136,523	13,137	0	123,386	9.60
20000	31200	20000-31200	MISCELLANEOUS REVENUES	0	0	0	-1,640	0	1,640	100.00
20000	31400	20000-31400	INTEREST INCOME	-326,666	0	-326,666	-83,831	0	-242,835	25.70
20000	33300	20000-33300	WATER IMPACT FEES	-20,000	0	-20,000	-2,880	0	-17,120	14.40
20000	33400	20000-33400	WATER INSPECTION FEES	-900	0	-900	-125	0	-775	13.90
20000	33500	20000-33500	WATER FEES	-1,503,185	0	-1,503,185	-413,721	0	-1,089,464	27.50
20000	33600	20000-33600	WATER TAPPING FEES	-16,000	0	-16,000	-2,685	0	-13,315	16.80
20000	33700	20000-33700	WATER SERVICE CHARGES	-12,632	0	-12,632	-4,475	0	-8,157	35.40
20000	33800	20000-33800	DELINQUENT FEES	-61,200	0	-61,200	-17,340	0	-43,860	28.30
20000	33900	20000-33900	CONVENIENCE FEES	-18,961	0	-18,961	-6,609	0	-12,352	34.90
20000	35200	20000-35200	SEWER FEES	-2,259,437	0	-2,259,437	-770,444	0	-1,488,993	34.10
20000	35300	20000-35300	SEWER TAPPING FEES	-5,500	0	-5,500	-900	0	-4,600	16.40
20000	35400	20000-35400	SEWER INSPECTION FEES	-500	0	-500	-100	0	-400	20.00
20000	35500	20000-35500	SEWER IMPACT FEES	-6,885	0	-6,885	-2,680	0	-4,205	38.90
20000	39900	20000-39900	DHH FEES	-60,874	0	-60,874	-20,045	0	-40,829	32.90
20000	90400	20000-90400	TRANS FROM SPEC SALES TAX	-5,338,051	0	-5,338,051	0	0	-5,338,051	0.00
20211	40000	20211-40000	SALARIES	743,535	0	743,535	207,664	0	535,871	27.90
20211	40100	20211-40100	OVERTIME	47,022	0	47,022	23,900	0	23,122	50.80
20211	40200	20211-40200	FICA	57,479	0	57,479	17,440	0	40,039	30.30

ORG	OBJECT	ORG-OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
20211	40300	20211-40300	RETIREMENT	282,543	0	282,543	72,544	0	209,999	25.70
20211	40301	20211-40301	HEALTH INSURANCE RETIREES	33,344	0	33,344	14,227	0	19,117	42.70
20211	40400	20211-40400	INSURANCE EMPLOYEES	228,148	0	228,148	39,469	0	188,679	17.30
20211	40600	20211-40600	WORKER'S COMPENSATION	19,098	0	19,098	0	0	19,098	0.00
20211	41000	20211-41000	LICENSES & PERMITS	55,000	0	55,000	19,038	0	35,962	34.60
20211	41600	20211-41600	COMPUTER SUPPLIES & PROGRAMS	91,312	0	91,312	31,015	2,560	57,737	36.80
20211	41700	20211-41700	PUMPS MAINTENANCE	7,500	0	7,500	405	0	7,095	5.40
20211	41900	20211-41900	PURIFICATION CHEMICALS	80,000	0	80,000	40,809	48,046	-8,855	111.10
20211	42100	20211-42100	MEMBERSHIP DUES & SUBS.	2,500	0	2,500	1,653	0	847	66.10
20211	42200	20211-42200	PRINTING	23,000	0	23,000	7,831	0	15,169	34.00
20211	42300	20211-42300	UTILITIES	127,926	0	127,926	46,192	0	81,734	36.10
20211	42400	20211-42400	TELEPHONE	6,478	0	6,478	2,118	0	4,360	32.70
20211	42600	20211-42600	INSURANCE GENERAL	11,847	0	11,847	0	0	11,847	0.00
20211	42800	20211-42800	INSURANCE PROPERTY	28,632	0	28,632	0	0	28,632	0.00
20211	42900	20211-42900	BANK CHARGES	38,737	0	38,737	10,392	0	28,345	26.80
20211	43000	20211-43000	OFFICE SUPPLIES	2,000	0	2,000	206	0	1,794	10.30
20211	43200	20211-43200	BUILDING MAINTENANCE	14,400	0	14,400	909	4,166	9,325	35.20
20211	44000	20211-44000	POSTAGE	150	0	150	35	0	115	23.40
20211	44200	20211-44200	TRAVEL CONVS. & CONFS.	1,000	0	1,000	110	0	890	11.00
20211	46500	20211-46500	CIVIL SERVICE	4,019	0	4,019	348	0	3,671	8.70
20211	46700	20211-46700	UNIFORMS	7,595	0	7,595	3,222	0	4,373	42.40
20211	46800	20211-46800	FUEL	30,829	0	30,829	8,652	0	22,177	28.10
20211	46900	20211-46900	INSURANCE VEHICLES	17,862	0	17,862	467	0	17,395	2.60
20211	47000	20211-47000	VEHICLE MAINTENANCE	20,000	0	20,000	2,626	0	17,374	13.10
20211	47100	20211-47100	EQUIPMENT MAINT. & SERVICE	20,000	0	20,000	3,853	0	16,147	19.30
20211	47500	20211-47500	EQUIPMENT RENTAL	1,000	0	1,000	319	0	681	31.90
20211	47600	20211-47600	CONTRACTED SERVICES	10,000	0	10,000	21,349	-1,488	-9,862	198.60
20211	47700	20211-47700	SMALL TOOLS & SUPPLIES	17,000	0	17,000	7,571	0	9,429	44.50
20211	48100	20211-48100	DEPRECIATION	742,423	0	742,423	0	0	742,423	0.00
20211	48200	20211-48200	CONNECTION SUPPLIES	74,000	0	74,000	17,040	18,097	38,863	47.50
20211	48300	20211-48300	TESTING	16,000	0	16,000	37	0	15,963	0.20
20211	48400	20211-48400	PLANT MAINTENANCE	102,000	0	102,000	8,712	4,575	88,713	13.00
20211	48900	20211-48900	TRAINING	2,500	0	2,500	311	0	2,189	12.40
20211	49300	20211-49300	EMERGENCY REPAIRS	5,000	0	5,000	16,603	0	-11,603	332.10
20212	40000	20212-40000	SALARIES	394,121	0	394,121	124,656	0	269,465	31.60
20212	40100	20212-40100	OVERTIME	23,647	0	23,647	15,966	0	7,681	67.50
20212	40200	20212-40200	FICA	31,959	0	31,959	10,435	0	21,524	32.60
20212	40300	20212-40300	RETIREMENT	152,973	0	152,973	44,100	0	108,873	28.80
20212	40301	20212-40301	HEALTH INSURANCE RETIREES	21,072	0	21,072	6,629	0	14,443	31.50
20212	40400	20212-40400	INSURANCE EMPLOYEES	158,142	0	158,142	42,093	0	116,049	26.60
20212	40600	20212-40600	WORKER'S COMPENSATION	11,936	0	11,936	0	0	11,936	0.00
20212	41000	20212-41000	LICENSES & PERMITS	4,000	0	4,000	100	0	3,900	2.50
20212	41600	20212-41600	COMPUTER SUPPLIES & PROGRAMS	61,334	0	61,334	28,873	1,920	30,541	50.20
20212	41700	20212-41700	PUMPS MAINTENANCE	20,000	0	20,000	6,672	-5,531	18,859	5.70
20212	41900	20212-41900	PURIFICATION CHEMICALS	10,000	0	10,000	2,514	7,486	0	100.00
20212	42100	20212-42100	MEMBERSHIP DUES & SUBS.	500	0	500	1,210	0	-710	241.90
20212	42200	20212-42200	PRINTING	21,141	0	21,141	7,831	0	13,310	37.00
20212	42300	20212-42300	UTILITIES	334,695	0	334,695	116,934	0	217,761	34.90
20212	42400	20212-42400	TELEPHONE	5,254	0	5,254	1,718	0	3,536	32.70
20212	42600	20212-42600	INSURANCE GENERAL	7,405	0	7,405	0	0	7,405	0.00
20212	42800	20212-42800	INSURANCE PROPERTY	14,879	0	14,879	0	0	14,879	0.00
20212	43000	20212-43000	OFFICE SUPPLIES	2,060	0	2,060	99	0	1,961	4.80
20212	43200	20212-43200	BUILDING MAINTENANCE	5,000	0	5,000	1,516	4,166	-682	113.60
20212	44200	20212-44200	TRAVEL CONVS. & CONFS.	1,000	0	1,000	176	0	824	17.60
20212	46500	20212-46500	CIVIL SERVICE	2,503	0	2,503	160	0	2,343	6.40



ORG	OBJECT	ORG-OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
20212	46700	20212-46700	UNIFORMS	7,579	0	7,579	2,694	0	4,885	35.50
20212	46800	20212-46800	FUEL	26,889	0	26,889	9,115	0	17,774	33.90
20212	46900	20212-46900	INSURANCE VEHICLES	17,863	0	17,863	467	0	17,396	2.60
20212	47000	20212-47000	VEHICLE MAINTENANCE	10,000	0	10,000	3,794	0	6,206	37.90
20212	47100	20212-47100	EQUIP.-MAINT. & SERVICE	25,000	0	25,000	4,703	0	20,297	18.80
20212	47500	20212-47500	EQUIPMENT RENTAL	1,000	0	1,000	319	0	681	31.90
20212	47600	20212-47600	CONTRACTED SERVICES	15,000	0	15,000	2,655	-1,488	13,833	7.80
20212	47700	20212-47700	SMALL TOOLS & SUPPLIES	15,000	0	15,000	5,868	0	9,132	39.10
20212	48100	20212-48100	DEPRECIATION	1,325,701	0	1,325,701	0	0	1,325,701	0.00
20212	48200	20212-48200	CONNECTION SUPPLIES	16,000	0	16,000	0	0	16,000	0.00
20212	48300	20212-48300	TESTING	160,575	0	160,575	30,081	0	130,494	18.70
20212	48400	20212-48400	PLANT MAINTENANCE	90,000	0	90,000	53,528	0	36,472	59.50
20212	48900	20212-48900	TRAINING	2,500	0	2,500	0	0	2,500	0.00
20212	49300	20212-49300	EMERGENCY REPAIRS	5,000	0	5,000	34,455	12,846	-42,301	946.00
30000	31400	30000-31400	INTEREST INCOME	-20,952	0	-20,952	-6,565	0	-14,387	31.30
30000	42900	30000-42900	MISCELLANEOUS	600	0	600	188	0	412	31.30
40000	31400	40000-31400	INTEREST INCOME	-6,724	0	-6,724	-1,979	0	-4,745	29.40
40000	35500	40000-35500	SALES & USE TAX	-22,115,181	0	-22,115,181	-6,847,204	0	-15,267,977	31.00
40000	41000	40000-41000	COLLECTION EXPENSE	265,382	0	265,382	78,361	0	187,021	29.50
40000	42900	40000-42900	MISCELLANEOUS	0	0	0	20	0	-20	100.00
40000	90400	40000-90400	TRANS TO CAP PROJ-STREETS	3,653,782	0	3,653,782	1,161,245	0	2,492,537	31.80
40000	90600	40000-90600	TRANSFER TO GENERAL FUND	10,961,345	0	10,961,345	3,483,734	0	7,477,611	31.80
40000	90800	40000-90800	TRANS. TO SPEC. SALES TAX	3,653,782	0	3,653,782	1,161,245	0	2,492,537	31.80
40000	91100	40000-91100	TRANSFER DISTRICT 3 SALES TAX	3,580,890	0	3,580,890	962,619	0	2,618,271	26.90
50000	31200	50000-31200	MISCELLANEOUS REVENUES	-2,838,051	0	-2,838,051	0	0	-2,838,051	0.00
50000	31400	50000-31400	INTEREST INCOME	-479,438	0	-479,438	-148,495	0	-330,943	31.00
50000	42900	50000-42900	MISCELLANEOUS	18,000	0	18,000	5,758	0	12,242	32.00
50000	90100	50000-90100	TRANS. FROM SALES TAX	-3,653,782	0	-3,653,782	-1,161,245	0	-2,492,537	31.80
50000	90300	50000-90300	TRANS. TO ENTERPRISE FUND	5,338,051	0	5,338,051	0	0	5,338,051	0.00
50000	90800	50000-90800	TRANSFER TO GENERAL FUND	1,000,000	0	1,000,000	0	0	1,000,000	0.00
51000	31400	51000-31400	INTEREST INCOME	-19,185	0	-19,185	-5,459	0	-13,726	28.50
51000	42900	51000-42900	MISCELLANEOUS	0	0	0	158	0	-158	100.00
51000	49100	51000-49100	ESCROW EXPENSE-SERIES 2000	420	0	420	0	0	420	0.00
52000	31400	52000-31400	INTEREST INCOME	-5,315	0	-5,315	-1,741	0	-3,574	32.80
60000	31400	60000-31400	INTEREST INCOME	-5,111	0	-5,111	-1,585	0	-3,526	31.00
60000	32200	60000-32200	FEDERAL GRANT	-7,825,000	0	-7,825,000	0	0	-7,825,000	0.00
60000	90500	60000-90500	TRANSFER-SALES TAX	-3,580,890	0	-3,580,890	-962,619	0	-2,618,271	26.90
70000	31400	70000-31400	INTEREST INCOME	-433,332	0	-433,332	-143,705	0	-289,627	33.20
70000	42900	70000-42900	MISCELLANEOUS	12,000	0	12,000	4,587	0	7,414	38.20
70000	49000	70000-49000	CONSTRUCTION-STREETS	5,850,000	0	5,850,000	287,675	-37,198	5,599,523	4.30
70000	90400	70000-90400	TRANSFER FROM SALES TAX	-3653782	0	-3653782	-1161244.74	0	-2492537.26	31.8