



June 16, 2025

Memo to: Mayor, Council, and Citizens  
From: Jessica Farno, Finance Director  
Reference: Financial Statements for the 9-month period ending May 31, 2025

## GOVERNMENTAL FUNDS

### REVENUE

As of May 31, 2025, fiscal year-to-date (FYTD) revenue for Governmental Funds totals \$24.76 million, which represents 42.1% of the adopted 2025 revenue budget.

- Sales Tax Collections total \$16.24 million, or 73.4% of the annual budget. Collections trended lower in the first half of the fiscal year, but have improved significantly since January, following changes enacted by the Louisiana Legislature that expanded the state's sales tax base to include digital goods and services.
- Ad Valorem Tax Collections are at \$2.18 million, or 109.0% of budget, reflecting the typical early-year timing of property tax receipts.

### EXPENDITURES

FYTD operating expenditures total \$17.24 million, or 68.7% of the \$25.09 million operating budget. Capital Outlay expenditures are \$3.77 million, or 14.0% of the annual Capital Outlay Budget. Spending is expected to increase as capital projects advance during the summer months.

## ENTERPRISE FUND

### REVENUE

Enterprise Fund revenue totals \$4.14 million, or 96.5% of the \$4.29 million operating revenue budget. The fund is ahead of pace primarily due to the receipt of grant funding through the state's Water Sector Program, which supports infrastructure improvements in water and wastewater systems.

### EXPENSES

Operating expenses are \$2.95 million, or 75.4% of the \$3.91 million budget, excluding depreciation. Capital Outlay expenditures total \$6.74 million, or 114.5% of the annual Capital Outlay Budget. The variance reflects spending on multi-year projects using appropriations carried over from prior fiscal years, not unbudgeted current-year activity.

## PERSONNEL

The City currently has 119 active employees, with recruiting efforts underway to fill existing vacancies.

**City of Mandeville**  
**Governmental Funds Report**  
**May 31, 2025**

	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	2,175,216						2,175,216	2,143,183	1,996,470	109.0%	2,075,420	2,103,072
Franchise Taxes	574,473						574,473	944,011	944,011	60.9%	1,091,279	575,345
Sales and Use Taxes		16,235,505					16,235,505	22,115,181	22,115,181	73.4%	22,807,156	16,306,616
Grants Revenue	111,625		-	-			111,625	17,163,051	17,163,051	0.7%	2,000,000	65,065
Other Revenue	4,981,835	4,336	337,610	4,798	307,258	30,120	5,665,957	16,482,584	16,437,132	34.5%	3,809,705	4,929,303
<b>Subtotal Revenues</b>	<b>7,843,149</b>	<b>16,239,841</b>	<b>337,610</b>	<b>4,798</b>	<b>307,258</b>	<b>30,120</b>	<b>24,762,776</b>	<b>58,848,010</b>	<b>58,655,845</b>	<b>42.1%</b>	<b>31,783,560</b>	<b>23,979,401</b>
Operating Transfers In	8,343,151		2,781,050	2,143,633	2,781,050		16,048,884	27,318,936	27,318,936	58.7%		16,119,229
<b>TOTAL REVENUES and TRANSFERS IN</b>	<b>16,186,300</b>	<b>16,239,841</b>	<b>3,118,660</b>	<b>2,148,431</b>	<b>3,088,308</b>	<b>30,120</b>	<b>40,811,660</b>	<b>86,166,946</b>	<b>85,974,781</b>	<b>47.4%</b>	<b>31,783,560</b>	<b>40,098,630</b>
<b>EXPENDITURES</b>												
General Government	5,984,636	186,711	13,776		10,333	833	6,196,289	8,020,451	11,052,451	56.1%	6,591,638	5,611,652
Public Safety	8,744,774						8,744,774	10,954,958	10,954,958	79.8%	11,283,601	7,913,569
Public Works	2,262,318						2,262,318	2,947,707	2,947,707	76.7%	2,898,338	2,100,142
Cemetery	35,020						35,020	136,523	136,523	25.7%	40,000	43,395
Capital Outlay	1,127,720				2,640,702		3,768,422	20,757,000	26,863,500	14.0%	5,352,000	5,968,410
<b>Subtotal Expenditures</b>	<b>18,154,468</b>	<b>186,711</b>	<b>13,776</b>	<b>-</b>	<b>2,651,035</b>	<b>833</b>	<b>21,006,823</b>	<b>42,816,639</b>	<b>51,955,139</b>	<b>49.1%</b>	<b>26,165,577</b>	<b>21,637,168</b>
Operating Transfers Out		16,048,884					16,048,884	28,187,850	28,187,850	56.9%		16,119,228
<b>TOTAL EXPENDITURES and TRANSFERS OUT</b>	<b>18,154,468</b>	<b>16,235,595</b>	<b>13,776</b>	<b>-</b>	<b>2,651,035</b>	<b>833</b>	<b>37,055,707</b>	<b>71,004,489</b>	<b>80,142,989</b>	<b>52.2%</b>	<b>26,165,577</b>	<b>37,756,396</b>
<b>NET FUND INCREASE/(DECREASE) *</b>	<b>(1,968,168)</b>	<b>4,246</b>	<b>3,104,884</b>	<b>2,148,431</b>	<b>437,273</b>	<b>29,287</b>	<b>3,755,953</b>	<b>15,162,457</b>	<b>5,831,792</b>	<b>24.8%</b>	<b>5,617,983</b>	<b>2,342,234</b>

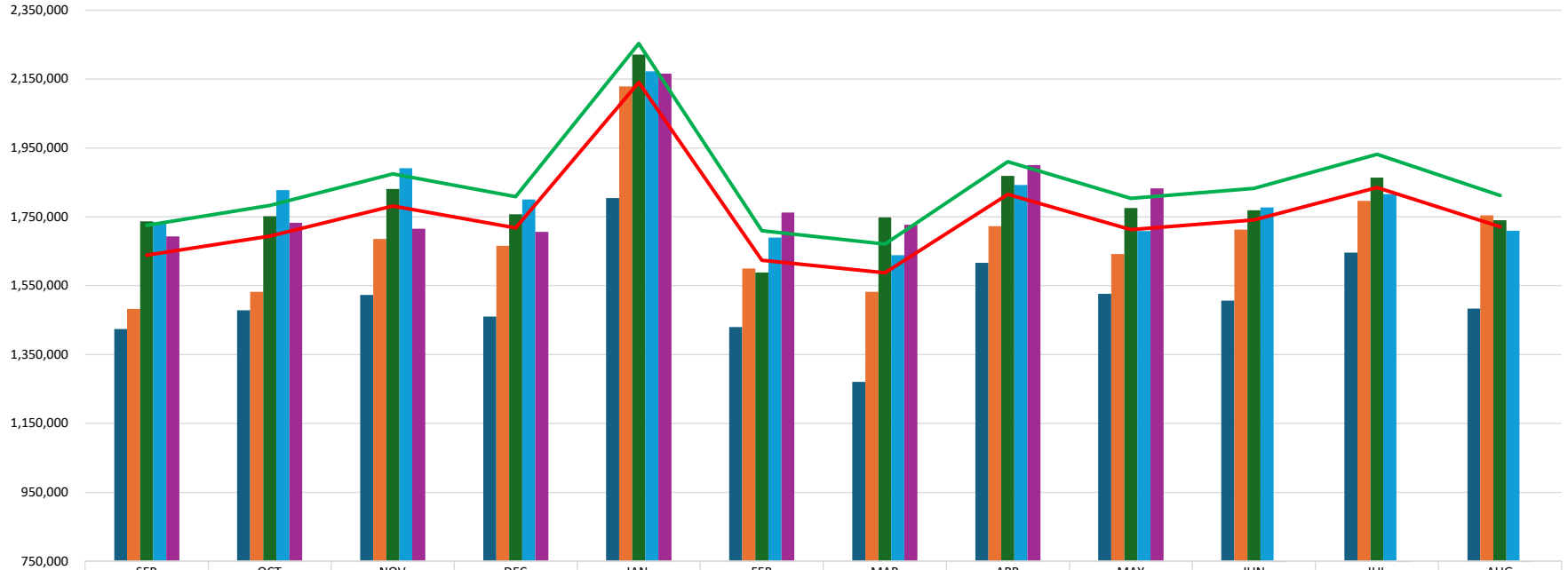
\* These amounts are unaudited and subject to change.

**City of Mandeville  
Enterprise Fund Report  
May 31, 2025**

	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	956,567		956,567	1,613,917	1,613,917	59.3%	1,410,241	1,188,990
Sewer Income		1,800,751	1,800,751	2,333,196	2,333,196	77.2%	2,480,262	1,712,410
Other Revenue	693,302	693,302	1,386,604	345,627	345,627	401.2%	316,233	253,098
<b>Subtotal Revenues</b>	<b>1,649,869</b>	<b>2,494,053</b>	<b>4,143,922</b>	<b>4,292,740</b>	<b>4,292,740</b>	<b>96.5%</b>	<b>4,206,736</b>	<b>3,154,498</b>
Interfund Transfers In			-	5,338,051	5,338,051	0.0%	1,545,000	-
<b>TOTAL REVENUES and INTERFUND TRANSFERS IN</b>	<b>1,649,869</b>	<b>2,494,053</b>	<b>4,143,922</b>	<b>9,630,791</b>	<b>9,630,791</b>	<b>43.0%</b>	<b>5,751,736</b>	<b>3,154,498</b>
<b>EXPENDITURES</b>								
Wages and Benefits	900,876	550,792	1,451,668	2,205,019	2,205,019	65.8%	2,289,460	1,451,528
Other Operational Expenditures	625,451	869,065	1,494,516	1,700,464	1,700,464	87.9%	1,795,496	1,797,541
Depreciation Expense	-	-	-	2,068,124	2,068,124	0.0%	1,867,263	-
<b>Subtotal Expenditures</b>	<b>1,526,327</b>	<b>1,419,857</b>	<b>2,946,184</b>	<b>5,973,607</b>	<b>5,973,607</b>	<b>49.3%</b>	<b>5,952,219</b>	<b>3,249,069</b>
<b>NET FUND INCREASE/(DECREASE) *</b>	<b>123,542</b>	<b>1,074,196</b>	<b>1,197,738</b>	<b>3,657,184</b>	<b>3,657,184</b>	<b>32.8%</b>	<b>(200,483)</b>	<b>(94,571)</b>

\* These amounts are unaudited and subject to change.

# SALES & USE TAX REVENUE



	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG
FY 2021	1,424,124	1,478,350	1,523,108	1,460,766	1,804,285	1,429,545	1,270,903	1,616,212	1,526,349	1,506,481	1,646,185	1,483,462
FY 2022	1,482,889	1,531,895	1,685,611	1,665,517	2,128,997	1,600,106	1,532,380	1,722,685	1,641,730	1,712,991	1,796,254	1,754,393
FY 2023	1,736,636	1,751,865	1,830,736	1,757,325	2,220,953	1,588,068	1,748,005	1,868,592	1,775,820	1,769,351	1,863,658	1,739,932
FY 2024	1,734,119	1,828,016	1,891,477	1,800,454	2,172,114	1,690,087	1,638,917	1,842,295	1,709,138	1,777,534	1,816,102	1,709,524
FY 2025	1,693,473	1,732,590	1,715,069	1,706,427	2,166,146	1,762,435	1,726,813	1,900,163	1,832,389	-	-	-
FY 2025 Budgeted	1,725,237	1,783,026	1,874,979	1,808,490	2,253,007	1,709,678	1,670,669	1,910,513	1,803,314	1,832,566	1,931,753	1,811,950
FY 2025 5% shortfall	1,638,975	1,693,875	1,781,230	1,718,066	2,140,357	1,624,194	1,587,136	1,814,987	1,713,148	1,740,938	1,835,165	1,721,352

16,235,505 YTD Actual  
16,538,913 YTD Budgeted  
 (303,408) Variance

16,235,505 YTD Actual  
15,711,968 YTD 5% Shortfall  
 523,537 Variance

16,235,505 YTD Actual  
22,115,181 FY2025 Total Budget  
 (5,879,676) Variance

1,959,892 Average needed per month for  
 remaining months to hit budget

ORG OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	Budget Pivot
10000-30000	AD VALOREM TAXES	-2,143,183	146,713	-1,996,470	-2,175,215.88	0.00	178,746	109.00	GF ADVALOREM TAXES
10000-30400	BEER TAX & LIQUOR LIC.	-35,000	0	-35,000	-23,069.82	0.00	-11,930	65.90	GF OTHER REVENUE
10000-30600	STUDENT RESOURCE OFFICER	-840,620	0	-840,620	-716,047.41	0.00	-124,573	85.20	GF OTHER REVENUE
10000-30800	FRANCHISE TAXES	-944,011	0	-944,011	-574,473.25	0.00	-369,538	60.90	GF FRANCHISE TAXES
10000-30900	GARBAGE COLLECTION FEES	-909,000	0	-909,000	-682,050.40	0.00	-226,950	75.00	GF OTHER REVENUE
10000-31100	INSURANCE LICENSES	-695,000	0	-695,000	-512,185.84	0.00	-182,814	73.70	GF OTHER REVENUE
10000-31200	MISCELLANEOUS INCOME	-333,333	0	-333,333	-193,463.24	0.00	-139,870	58.00	GF OTHER REVENUE
10000-31300	POLICE FEES	-505,768	0	-505,768	-505,586.05	0.00	-182	100.00	GF OTHER REVENUE
10000-31400	INTEREST INCOME	-605,490	0	-605,490	-407,407.91	0.00	-198,082	67.30	GF OTHER REVENUE
10000-31500	OCCUPATIONAL LICENSES	-650,000	0	-650,000	-607,491.03	0.00	-42,509	93.50	GF OTHER REVENUE
10000-31600	CONTRACTOR LICENSES	-35,000	0	-35,000	-29,318.00	0.00	-5,682	83.80	GF OTHER REVENUE
10000-31900	DMV	-55,316	0	-55,316	-58,116.00	0.00	2,800	105.10	GF OTHER REVENUE
10000-32200	GRANT INCOME	-6,500,000	0	-6,500,000	-111,624.99	0.00	-6,388,375	1.70	GF GRANTS REVENUE
10000-32250	SUPPLEMENTAL PAY	-266,500	0	-266,500	-166,860.00	0.00	-99,640	62.60	GF OTHER REVENUE
10000-32300	BUILDING PERMITS	-183,500	0	-183,500	-126,182.87	0.00	-57,317	68.80	GF OTHER REVENUE
10000-32400	ZONING FEES	-5,000	0	-5,000	-13,106.00	0.00	8,106	262.10	GF OTHER REVENUE
10000-32700	SALE OF PLOTS AND CRYPTS	-30,000	0	-30,000	-1,445.00	0.00	-28,555	4.80	GF OTHER REVENUE
10000-34100	SALE OF PROPERTY	-15,000	0	-15,000	0.00	0.00	-15,000	0.00	GF OTHER REVENUE
10000-34200	TRAILHEAD REVENUES	-120,000	0	-120,000	-96,404.12	0.00	-23,596	80.30	GF OTHER REVENUE
10000-34300	KEEP MANDEVILLE BEAUTIFUL	0	0	0	-500.00	0.00	500	100.00	GF OTHER REVENUE
10000-34400	COMMUNITY CENTER	-5,000	0	-5,000	-6,300.00	0.00	1,300	126.00	GF OTHER REVENUE
10000-34600	EMERGENCY INCOME	-10,223,000	0	-10,223,000	-836,301.71	0.00	-9,386,698	8.20	GF OTHER REVENUE
10000-34601	ELEVATIONS INCOME	-100,000	0	-100,000	0.00	0.00	-100,000	0.00	GF TRANSFERS IN
10000-90500	TRANSFER SALES TAX	-10,961,345	0	-10,961,345	-8,343,151.06	0.00	-2,618,194	76.10	GF TRANSFERS IN
10000-90600	TRANSFER SPECIAL SALES TAX	-5,369,137	0	-5,369,137	0.00	0.00	-5,369,137	0.00	GF TRANSFERS IN
10100-40000	SALARIES	1,695,927	0	1,695,927	1,253,691.42	0.00	442,236	73.90	GF GENERAL GOVERNMENT EXPENDITURES
10100-40100	OVERTIME	18,016	0	18,016	29,936.46	0.00	-11,920	166.20	GF GENERAL GOVERNMENT EXPENDITURES
10100-40200	FICA	127,561	0	127,561	95,492.43	0.00	32,069	74.90	GF GENERAL GOVERNMENT EXPENDITURES
10100-40300	RETIREMENT	622,503	0	622,503	454,144.50	0.00	168,359	73.00	GF GENERAL GOVERNMENT EXPENDITURES
10100-40301	HEALTH INSURANCE RETIREES	44,721	0	44,721	21,651.02	0.00	23,070	48.40	GF GENERAL GOVERNMENT EXPENDITURES
10100-40400	INSURANCE EMPLOYEES	501,743	0	501,743	367,759.34	0.00	133,984	73.30	GF GENERAL GOVERNMENT EXPENDITURES
10100-40600	WORKER'S COMPENSATION	40,583	0	40,583	35,758.22	0.00	4,825	88.10	GF GENERAL GOVERNMENT EXPENDITURES
10100-40700	DMV	87,393	0	87,393	66,774.60	0.00	20,618	76.40	GF GENERAL GOVERNMENT EXPENDITURES
10100-41000	AUDIT & ACCOUNTING FEES	140,000	0	140,000	129,650.00	0.00	10,350	92.60	GF GENERAL GOVERNMENT EXPENDITURES
10100-41200	MAGISTRATE RETAINER	24,000	0	24,000	18,000.00	0.00	6,000	75.00	GF GENERAL GOVERNMENT EXPENDITURES
10100-41300	LEGAL FEES	599,775	0	599,775	494,798.72	0.00	104,976	82.50	GF GENERAL GOVERNMENT EXPENDITURES
10100-41400	COMP LAND USE PLAN REVISION	165,000	0	165,000	114,895.00	0.00	50,105	69.60	GF GENERAL GOVERNMENT EXPENDITURES
10100-41500	ENGINEERING FEES	126,000	0	126,000	119,042.50	30,375.00	-23,418	118.60	GF GENERAL GOVERNMENT EXPENDITURES
10100-41600	COMPUTER SUPPLIES & PROGRAMS	103,597	0	103,597	108,076.46	1,551.54	-6,031	105.80	GF GENERAL GOVERNMENT EXPENDITURES
10100-42100	MEMBERSHIP DUES & SUBS.	21,853	0	21,853	12,931.08	0.00	8,922	59.20	GF GENERAL GOVERNMENT EXPENDITURES
10100-42200	PRINTING	18,317	0	18,317	13,670.11	0.00	4,647	74.60	GF GENERAL GOVERNMENT EXPENDITURES
10100-42300	UTILITIES	57,051	0	57,051	39,028.10	0.00	18,023	68.40	GF GENERAL GOVERNMENT EXPENDITURES
10100-42400	TELEPHONE	25,007	0	25,007	20,162.69	0.00	4,844	80.60	GF GENERAL GOVERNMENT EXPENDITURES
10100-42500	ADVERTISING	27,885	0	27,885	11,157.83	0.00	16,727	40.00	GF GENERAL GOVERNMENT EXPENDITURES
10100-42600	INSURANCE GENERAL	25,177	0	25,177	22,776.08	0.00	2,401	90.50	GF GENERAL GOVERNMENT EXPENDITURES
10100-42700	JANITORIAL SERVICES	18,939	0	18,939	13,923.00	0.00	5,016	73.50	GF GENERAL GOVERNMENT EXPENDITURES
10100-42800	INSURANCE PROPERTY	49,317	0	49,317	46,678.86	0.00	2,638	94.70	GF GENERAL GOVERNMENT EXPENDITURES

ORG OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	Budget Pivot
10100-42900	BANK CHARGES	40,826	0	40,826	34,880.01	0.00	5,946	85.40	GF GENERAL GOVERNMENT EXPENDITURES
10100-43000	OFFICE SUPPLIES	18,658	0	18,658	9,584.39	0.00	9,074	51.40	GF GENERAL GOVERNMENT EXPENDITURES
10100-43100	PENALTY INTEREST & S.C.	0	0	0	10,920.00	0.00	-10,920	100.00	GF GENERAL GOVERNMENT EXPENDITURES
10100-43200	BUILDING MAINTENANCE	45,000	0	45,000	31,415.00	2,988.99	10,596	76.50	GF GENERAL GOVERNMENT EXPENDITURES
10100-43300	MAINTENANCE RECREATION	20,000	0	20,000	27,359.36	1,458.13	-8,817	144.10	GF GENERAL GOVERNMENT EXPENDITURES
10100-43400	COMMUNITY CENTER	45,000	0	45,000	43,330.24	0.00	1,670	96.30	GF GENERAL GOVERNMENT EXPENDITURES
10100-43500	PLANNING & DEVELOPMENT	1,393,487	0	1,393,487	685,908.12	30,949.70	676,629	51.40	GF GENERAL GOVERNMENT EXPENDITURES
10100-43600	RECORDING FEES	9,113	0	9,113	8,000.00	0.00	1,113	87.80	GF GENERAL GOVERNMENT EXPENDITURES
10100-43700	TRAILHEAD	160,000	0	160,000	167,064.16	3,000.00	-10,064	106.30	GF GENERAL GOVERNMENT EXPENDITURES
10100-43800	CORONER'S FEES	0	0	0	1,000.00	0.00	-1,000	100.00	GF GENERAL GOVERNMENT EXPENDITURES
10100-43900	KEEP MANDEVILLE BEAUTIFUL	67,000	0	67,000	51,272.32	0.00	15,728	76.50	GF GENERAL GOVERNMENT EXPENDITURES
10100-44000	POSTAGE	7,488	0	7,488	3,375.94	0.00	4,112	45.10	GF GENERAL GOVERNMENT EXPENDITURES
10100-44100	BANQUETS	4,000	0	4,000	2,328.05	0.00	1,672	58.20	GF GENERAL GOVERNMENT EXPENDITURES
10100-44200	TRAVEL CONVS. & CONFS.	54,300	0	54,300	21,963.81	0.00	32,336	40.40	GF GENERAL GOVERNMENT EXPENDITURES
10100-45000	DECOR. & BEAUTIFICATION	25,000	0	25,000	26,618.16	1,481.45	-3,100	112.40	GF GENERAL GOVERNMENT EXPENDITURES
10100-45100	SOCIAL SERVICES	0	32,000	32,000	32,000.00	0.00	0	100.00	GF GENERAL GOVERNMENT EXPENDITURES
10100-45300	ECONOMIC DEVELOPMENT	20,000	0	20,000	0.00	0.00	20,000	0.00	GF GENERAL GOVERNMENT EXPENDITURES
10100-45500	ANIMAL CONTROL	1,000	0	1,000	975.00	0.00	25	97.50	GF GENERAL GOVERNMENT EXPENDITURES
10100-45800	MAYOR'S ALLOWANCE	500	0	500	127.24	0.00	373	25.40	GF GENERAL GOVERNMENT EXPENDITURES
10100-45900	P & Z MEETING FEES	8,400	0	8,400	6,000.00	0.00	2,400	71.40	GF GENERAL GOVERNMENT EXPENDITURES
10100-46000	COUNCIL MEETING FEES	72,000	0	72,000	53,009.49	0.00	18,991	73.60	GF GENERAL GOVERNMENT EXPENDITURES
10100-46500	CIVIL SERVICE	8,190	0	8,190	4,627.70	0.00	3,562	56.50	GF GENERAL GOVERNMENT EXPENDITURES
10100-46700	UNIFORMS	5,615	0	5,615	4,128.45	1,523.17	-37	100.70	GF GENERAL GOVERNMENT EXPENDITURES
10100-46800	FUEL	2,694	0	2,694	2,279.64	0.00	414	84.60	GF GENERAL GOVERNMENT EXPENDITURES
10100-46900	INSURANCE VEHICLES	3,783	0	3,783	4,431.92	0.00	-649	117.20	GF GENERAL GOVERNMENT EXPENDITURES
10100-47000	VEHICLE MAINTENANCE	3,000	0	3,000	933.17	0.00	2,067	31.10	GF GENERAL GOVERNMENT EXPENDITURES
10100-47100	EQUIPMENT MAINTENANCE	1,885	0	1,885	1,265.52	6,960.76	-6,341	436.40	GF GENERAL GOVERNMENT EXPENDITURES
10100-47500	EQUIPMENT RENTAL	25,637	0	25,637	22,135.48	0.00	3,502	86.30	GF GENERAL GOVERNMENT EXPENDITURES
10100-47600	CONTRACTED SERVICES	90,000	0	90,000	54,826.45	0.00	35,174	60.90	GF GENERAL GOVERNMENT EXPENDITURES
10100-48900	TRAINING	2,108	0	2,108	6,937.67	0.00	-4,830	329.10	GF GENERAL GOVERNMENT EXPENDITURES
10100-49000	GARBAGE COLLECTION FEES	909,000	0	909,000	850,036.79	0.00	58,963	93.50	GF GENERAL GOVERNMENT EXPENDITURES
10100-49900	EMERGENCY EXPENSE	0	3,000,000	3,000,000	272,011.88	0.00	2,727,988	9.10	GF GENERAL GOVERNMENT EXPENDITURES
10100-49901	ELEVATIONS EXPENSE	100,000	0	100,000	40,831.25	0.00	59,169	40.80	GF GENERAL GOVERNMENT EXPENDITURES
10100-50000	GENERAL LIABILITY CLAIMS	40,000	0	40,000	13,060.70	0.00	26,939	32.70	GF GENERAL GOVERNMENT EXPENDITURES
10100-88000	CAPITAL OUTLAY	8,375,000	3,106,500	11,481,500	661,855.29	106,073.44	10,713,571	6.70	GF CAPITAL OUTLAY
10110-40000	SALARIES	4,349,129	0	4,349,129	3,445,658.00	0.00	903,471	79.20	GF PUBLIC SAFETY EXPENDITURES
10110-40050	SUPPLEMENTAL PAY	0	0	0	76,720.00	0.00	-76,720	100.00	GF PUBLIC SAFETY EXPENDITURES
10110-40100	OVERTIME	647,338	0	647,338	602,679.28	0.00	44,659	93.10	GF PUBLIC SAFETY EXPENDITURES
10110-40200	FICA	345,251	0	345,251	307,580.54	0.00	37,670	89.10	GF PUBLIC SAFETY EXPENDITURES
10110-40300	RETIREMENT	1,935,597	0	1,935,597	1,538,630.45	0.00	396,967	79.50	GF PUBLIC SAFETY EXPENDITURES
10110-40301	HEALTH INSURANCE RETIREES	380,351	0	380,351	232,674.88	0.00	147,676	61.20	GF PUBLIC SAFETY EXPENDITURES
10110-40400	INSURANCE EMPLOYEES	1,324,771	0	1,324,771	1,027,865.02	0.00	296,906	77.60	GF PUBLIC SAFETY EXPENDITURES
10110-40600	WORKER'S COMPENSATION	133,685	0	133,685	140,634.67	0.00	-6,950	105.20	GF PUBLIC SAFETY EXPENDITURES
10110-41600	COMPUTER SUPPLIES & PROGRAMS	799,780	0	799,780	627,962.48	7,588.12	164,229	79.50	GF PUBLIC SAFETY EXPENDITURES
10110-42100	MEMBERSHIP DUES & SUBS.	2,580	0	2,580	2,671.00	0.00	-91	103.50	GF PUBLIC SAFETY EXPENDITURES
10110-42200	PRINTING	2,500	0	2,500	1,976.55	0.00	523	79.10	GF PUBLIC SAFETY EXPENDITURES
10110-42300	UTILITIES	21,644	0	21,644	16,447.38	0.00	5,197	76.00	GF PUBLIC SAFETY EXPENDITURES

ORG OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	Budget Pivot
10110-42400	TELEPHONE	35,137	0	35,137	28,331.03	0.00	6,806	80.60	GF PUBLIC SAFETY EXPENDITURES
10110-42600	INSURANCE GENERAL	131,711	0	131,711	127,333.64	0.00	4,377	96.70	GF PUBLIC SAFETY EXPENDITURES
10110-42700	JANITORIAL	19,510	0	19,510	14,814.00	0.00	4,696	75.90	GF PUBLIC SAFETY EXPENDITURES
10110-42800	INSURANCE PROPERTY	173,511	0	173,511	138,863.24	0.00	34,648	80.00	GF PUBLIC SAFETY EXPENDITURES
10110-42900	BANK CHARGES	0	0	0	813.87	0.00	-814	100.00	GF PUBLIC SAFETY EXPENDITURES
10110-43000	OFFICE SUPPLIES	10,000	0	10,000	6,794.24	0.00	3,206	67.90	GF PUBLIC SAFETY EXPENDITURES
10110-43200	BUILDING MAINTENANCE	30,000	0	30,000	17,035.27	0.00	12,965	56.80	GF PUBLIC SAFETY EXPENDITURES
10110-44000	POSTAGE	1,436	0	1,436	146.92	0.00	1,289	10.20	GF PUBLIC SAFETY EXPENDITURES
10110-44200	TRAVEL CONVS. & CONFS.	15,735	0	15,735	2,773.41	0.00	12,962	17.60	GF PUBLIC SAFETY EXPENDITURES
10110-46300	CRIME PREVENTION	12,000	0	12,000	10,976.14	0.00	1,024	91.50	GF PUBLIC SAFETY EXPENDITURES
10110-46500	CIVIL SERVICE	36,150	0	36,150	10,704.00	0.00	25,446	29.60	GF PUBLIC SAFETY EXPENDITURES
10110-46600	RADIO MAINTENANCE	60,000	0	60,000	0.00	0.00	60,000	0.00	GF PUBLIC SAFETY EXPENDITURES
10110-46700	UNIFORMS	40,000	0	40,000	16,894.96	13,945.61	9,159	77.10	GF PUBLIC SAFETY EXPENDITURES
10110-46800	FUEL	139,805	0	139,805	102,442.06	0.00	37,363	73.30	GF PUBLIC SAFETY EXPENDITURES
10110-46900	INSURANCE VEHICLES	55,837	0	55,837	56,876.42	0.00	-1,039	101.90	GF PUBLIC SAFETY EXPENDITURES
10110-47000	VEHICLE MAINTENANCE	95,000	0	95,000	108,205.67	0.00	-13,206	113.90	GF PUBLIC SAFETY EXPENDITURES
10110-47100	EQUIPMENT MAINTENANCE	1,000	0	1,000	0.00	0.00	1,000	0.00	GF PUBLIC SAFETY EXPENDITURES
10110-47200	CRIME INVESTIGATION	5,000	0	5,000	909.00	0.00	4,091	18.20	GF PUBLIC SAFETY EXPENDITURES
10110-47300	POLICE SUPPLIES	60,000	0	60,000	10,641.93	0.00	49,358	17.70	GF PUBLIC SAFETY EXPENDITURES
10110-47500	EQUIPMENT RENTAL	3,000	0	3,000	7,745.82	0.00	-4,746	258.20	GF PUBLIC SAFETY EXPENDITURES
10110-47600	CONTRACTED SERVICES	2,500	0	2,500	1,040.40	0.00	1,460	41.60	GF PUBLIC SAFETY EXPENDITURES
10110-48900	TRAINING	85,000	0	85,000	59,767.16	0.00	25,233	70.30	GF PUBLIC SAFETY EXPENDITURES
10110-49100	PRISONER EXPENSE	0	0	0	164.39	0.00	-164	100.00	GF PUBLIC SAFETY EXPENDITURES
10110-88000	CAPITAL OUTLAY	6,077,000	0	6,077,000	89,490.78	277,005.81	5,710,503	6.00	GF CAPITAL OUTLAY
10120-40000	SALARIES	1,211,287	0	1,211,287	942,340.00	0.00	268,947	77.80	GF PUBLIC WORKS EXPENDITURES
10120-40100	OVERTIME	60,339	0	60,339	37,523.36	0.00	22,816	62.20	GF PUBLIC WORKS EXPENDITURES
10120-40200	FICA	87,305	0	87,305	72,792.23	0.00	14,513	83.40	GF PUBLIC WORKS EXPENDITURES
10120-40300	RETIREMENT	463,835	0	463,835	346,274.49	0.00	117,561	74.70	GF PUBLIC WORKS EXPENDITURES
10120-40301	HEALTH INSURANCE RETIREES	41,760	0	41,760	26,955.52	0.00	14,804	64.50	GF PUBLIC WORKS EXPENDITURES
10120-40400	INSURANCE EMPLOYEES	410,739	0	410,739	267,154.49	0.00	143,585	65.00	GF PUBLIC WORKS EXPENDITURES
10120-40600	WORKER'S COMPENSATION	33,421	0	33,421	48,655.70	0.00	-15,235	145.60	GF PUBLIC WORKS EXPENDITURES
10120-41600	COMPUTER SUPPLIES & PROGRAMS	96,163	0	96,163	51,467.84	319.90	44,375	53.90	GF PUBLIC WORKS EXPENDITURES
10120-42100	MEMBERSHIP DUES & SUBS.	1,500	0	1,500	3,437.66	0.00	-1,938	229.20	GF PUBLIC WORKS EXPENDITURES
10120-42200	PRINTING	1,500	0	1,500	0.00	0.00	1,500	0.00	GF PUBLIC WORKS EXPENDITURES
10120-42300	UTILITIES	188,475	0	188,475	165,723.16	0.00	22,752	87.90	GF PUBLIC WORKS EXPENDITURES
10120-42400	TELEPHONE	7,894	0	7,894	5,677.71	0.00	2,216	71.90	GF PUBLIC WORKS EXPENDITURES
10120-42600	INSURANCE GENERAL	21,351	0	21,351	18,740.09	0.00	2,611	87.80	GF PUBLIC WORKS EXPENDITURES
10120-42800	INSURANCE PROPERTY	41,662	0	41,662	36,851.73	0.00	4,810	88.50	GF PUBLIC WORKS EXPENDITURES
10120-43000	OFFICE SUPPLIES	3,500	0	3,500	3,091.80	0.00	408	88.30	GF PUBLIC WORKS EXPENDITURES
10120-43200	BUILDING MAINTENANCE	70,000	0	70,000	51,072.84	0.00	18,927	73.00	GF PUBLIC WORKS EXPENDITURES
10120-43900	CANALS & DRAINAGE	4,000	0	4,000	0.00	0.00	4,000	0.00	GF PUBLIC WORKS EXPENDITURES
10120-44200	TRAVEL CONVS. & CONFS.	1,000	0	1,000	558.93	0.00	441	55.90	GF PUBLIC WORKS EXPENDITURES
10120-46500	CIVIL SERVICE	7,407	0	7,407	1,606.00	0.00	5,801	21.70	GF PUBLIC WORKS EXPENDITURES
10120-46700	UNIFORMS	12,659	0	12,659	10,479.49	876.98	1,303	89.70	GF PUBLIC WORKS EXPENDITURES
10120-46800	FUEL	12,892	0	12,892	14,570.11	1,600.87	-3,279	125.40	GF PUBLIC WORKS EXPENDITURES
10120-46900	INSURANCE VEHICLES	18,018	0	18,018	20,928.54	0.00	-2,911	116.20	GF PUBLIC WORKS EXPENDITURES
10120-47000	VEHICLE MAINTENANCE	25,000	0	25,000	21,085.72	0.00	3,914	84.30	GF PUBLIC WORKS EXPENDITURES

ORG OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	Budget Pivot
10120-47100	EQUIPMENT MAINTENANCE	65,000	0	65,000	58,784.47	0.00	6,216	90.40	GF PUBLIC WORKS EXPENDITURES
10120-47500	EQUIPMENT RENTAL	1,000	0	1,000	2,432.84	0.00	-1,433	243.30	GF PUBLIC WORKS EXPENDITURES
10120-47600	CONTRACTED SERVICES	10,000	0	10,000	8,223.18	0.00	1,777	82.20	GF PUBLIC WORKS EXPENDITURES
10120-47700	SMALL TOOLS & SUPPLIES	18,000	0	18,000	17,590.74	0.00	409	97.70	GF PUBLIC WORKS EXPENDITURES
10120-47900	SIGNS & LIGHTS	5,000	0	5,000	4,569.26	0.00	431	91.40	GF PUBLIC WORKS EXPENDITURES
10120-48000	SAND ASPHALT & GRAVEL	25,000	0	25,000	23,152.08	2,806.12	-958	103.80	GF PUBLIC WORKS EXPENDITURES
10120-48900	TRAINING	1,000	0	1,000	578.34	0.00	422	57.80	GF PUBLIC WORKS EXPENDITURES
10120-50000	GENERAL LIABILITY CLAIMS	1,000	0	1,000	0.00	0.00	1,000	0.00	GF PUBLIC WORKS EXPENDITURES
10120-88000	CAPITAL OUTLAY	455,000	0	455,000	376,373.67	11,916.00	66,710	85.30	GF CAPITAL OUTLAY
10140-43400	MAINTENANCE CEMETERY	136,523	0	136,523	35,019.67	0.00	101,503	25.70	GF CEMETERY EXPENDITURES
20000-31400	INTEREST INCOME	-326,666	0	-326,666	-202,789.16	0.00	-123,877	62.10	WATER & SEWER REVENUE
20000-32200	GRANTS	0	0	0	-1,170,956.60	0.00	1,170,957	100.00	WATER & SEWER REVENUE
20000-33300	WATER IMPACT FEES	-20,000	0	-20,000	-8,380.17	0.00	-11,620	41.90	WATER REVENUE
20000-33400	WATER INSPECTION FEES	-900	0	-900	-275.00	0.00	-625	30.60	WATER REVENUE
20000-33500	WATER FEES	-1,503,185	0	-1,503,185	-901,132.76	0.00	-602,052	59.90	WATER REVENUE
20000-33600	WATER TAPPING FEES	-16,000	0	-16,000	-5,100.00	0.00	-10,900	31.90	WATER REVENUE
20000-33700	WATER SERVICE CHARGES	-12,632	0	-12,632	-11,730.00	0.00	-902	92.90	WATER REVENUE
20000-33800	DELINQUENT FEES	-61,200	0	-61,200	-29,949.49	0.00	-31,251	48.90	WATER REVENUE
20000-33900	CONVENIENCE FEES	-18,961	0	-18,961	-12,856.91	0.00	-6,104	67.80	WATER & SEWER REVENUE
20000-35200	SEWER FEES	-2,259,437	0	-2,259,437	-1,745,642.00	0.00	-513,795	77.30	SEWER REVENUE
20000-35300	SEWER TAPPING FEES	-5,500	0	-5,500	-2,500.00	0.00	-3,000	45.50	SEWER REVENUE
20000-35400	SEWER INSPECTION FEES	-500	0	-500	-225.00	0.00	-275	45.00	SEWER REVENUE
20000-35500	SEWER IMPACT FEES	-6,885	0	-6,885	-7,180.18	0.00	295	104.30	SEWER REVENUE
20000-39900	DHH FEES	-60,874	0	-60,874	-45,204.00	0.00	-15,670	74.30	SEWER REVENUE
20000-90400	TRANS FROM SPEC SALES TAX	-5,338,051	0	-5,338,051	0.00	0.00	-5,338,051	0.00	EF INTERFUND TRANSFERS IN
20211-40000	SALARIES	743,535	0	743,535	484,595.92	0.00	258,939	65.20	WATER WAGES AND BENEFITS
20211-40100	OVERTIME	47,022	0	47,022	49,929.22	0.00	-2,907	106.20	WATER WAGES AND BENEFITS
20211-40200	FICA	57,479	0	57,479	40,231.46	0.00	17,248	70.00	WATER WAGES AND BENEFITS
20211-40300	RETIREMENT	282,543	0	282,543	177,717.99	0.00	104,825	62.90	WATER WAGES AND BENEFITS
20211-40301	HEALTH INSURANCE RETIREES	33,344	0	33,344	26,683.06	0.00	6,661	80.00	WATER WAGES AND BENEFITS
20211-40400	INSURANCE EMPLOYEES	228,148	0	228,148	100,989.05	0.00	127,159	44.30	WATER WAGES AND BENEFITS
20211-40600	WORKER'S COMPENSATION	19,098	0	19,098	20,729.31	0.00	-1,631	108.50	WATER WAGES AND BENEFITS
20211-41000	LICENSES & PERMITS	55,000	0	55,000	35,178.05	0.00	19,822	64.00	WATER OTHER OPERATIONAL EXPENDITURES
20211-41600	COMPUTER SUPPLIES & PROGRAMS	91,312	0	91,312	69,856.95	319.90	21,135	76.90	WATER OTHER OPERATIONAL EXPENDITURES
20211-41700	PUMPS MAINTENANCE	7,500	0	7,500	948.57	0.00	6,551	12.60	WATER OTHER OPERATIONAL EXPENDITURES
20211-41900	PURIFICATION CHEMICALS	80,000	0	80,000	56,862.97	11,520.12	11,617	85.50	WATER OTHER OPERATIONAL EXPENDITURES
20211-42100	MEMBERSHIP DUES & SUBS.	2,500	0	2,500	3,844.72	0.00	-1,345	153.80	WATER OTHER OPERATIONAL EXPENDITURES
20211-42200	PRINTING	23,000	0	23,000	19,567.42	0.00	3,433	85.10	WATER OTHER OPERATIONAL EXPENDITURES
20211-42300	UTILITIES	127,926	0	127,926	104,560.48	0.00	23,366	81.70	WATER OTHER OPERATIONAL EXPENDITURES
20211-42400	TELEPHONE	6,478	0	6,478	4,770.47	0.00	1,708	73.60	WATER OTHER OPERATIONAL EXPENDITURES
20211-42600	INSURANCE GENERAL	11,847	0	11,847	10,668.11	0.00	1,179	90.00	WATER OTHER OPERATIONAL EXPENDITURES
20211-42800	INSURANCE PROPERTY	28,632	0	28,632	21,926.48	0.00	6,706	76.60	WATER OTHER OPERATIONAL EXPENDITURES
20211-42900	BANK CHARGES	38,737	0	38,737	30,571.37	0.00	8,166	78.90	WATER OTHER OPERATIONAL EXPENDITURES
20211-43000	OFFICE SUPPLIES	2,000	0	2,000	1,425.05	0.00	575	71.30	WATER OTHER OPERATIONAL EXPENDITURES
20211-43200	BUILDING MAINTENANCE	14,400	0	14,400	11,754.21	488.00	2,158	85.00	WATER OTHER OPERATIONAL EXPENDITURES
20211-44000	POSTAGE	150	0	150	76.65	0.00	73	51.10	WATER OTHER OPERATIONAL EXPENDITURES
20211-44200	TRAVEL CONVS. & CONFS.	1,000	0	1,000	219.37	0.00	781	21.90	WATER OTHER OPERATIONAL EXPENDITURES



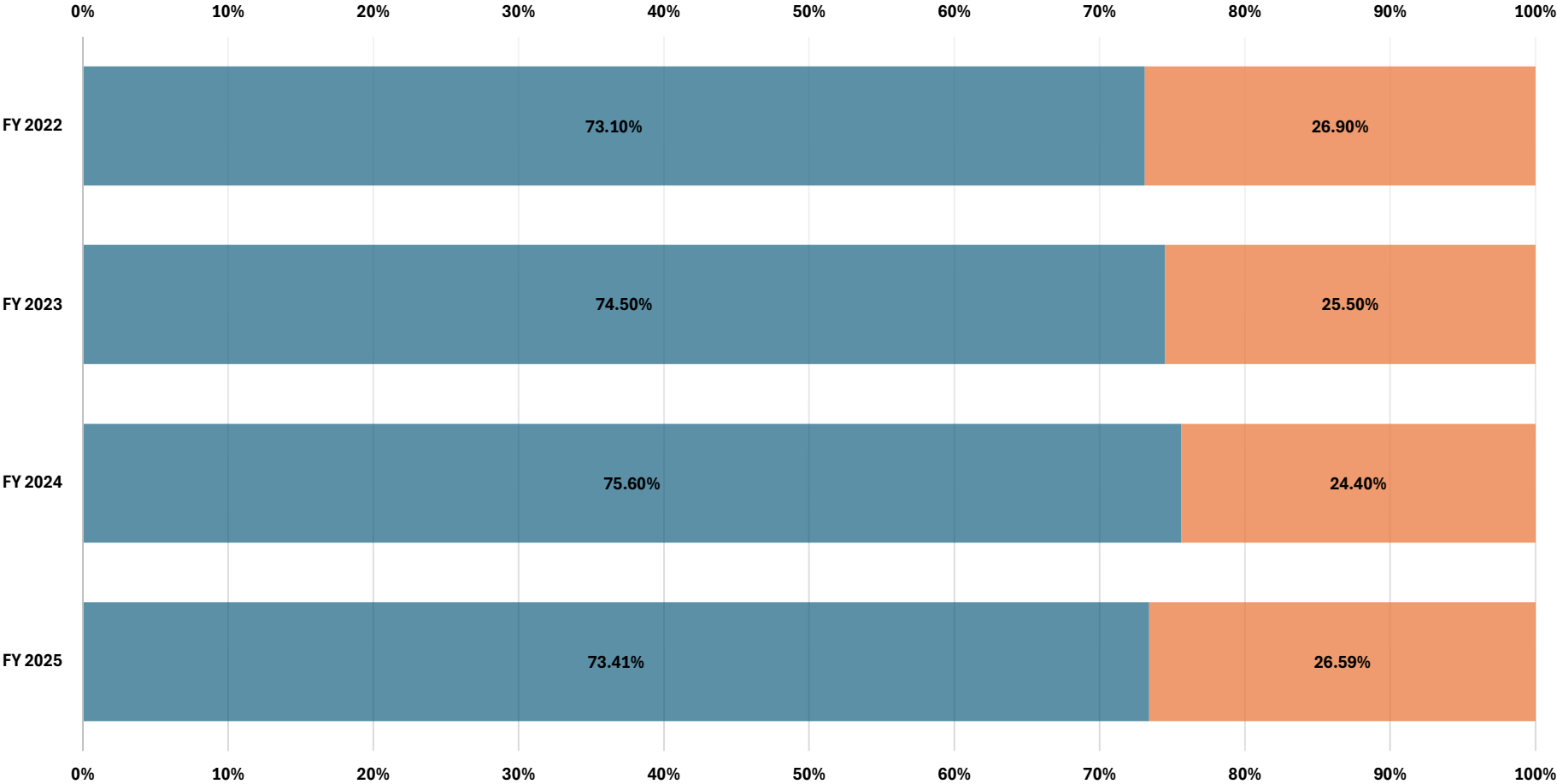
ORG OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	Budget Pivot
20211-46500	CIVIL SERVICE	4,019	0	4,019	1,165.65	0.00	2,853	29.00	WATER OTHER OPERATIONAL EXPENDITURES
20211-46700	UNIFORMS	7,595	0	7,595	7,806.69	323.10	-535	107.00	WATER OTHER OPERATIONAL EXPENDITURES
20211-46800	FUEL	30,829	0	30,829	24,189.78	1,600.87	5,038	83.70	WATER OTHER OPERATIONAL EXPENDITURES
20211-46900	INSURANCE VEHICLES	17,862	0	17,862	25,117.20	0.00	-7,255	140.60	WATER OTHER OPERATIONAL EXPENDITURES
20211-47000	VEHICLE MAINTENANCE	20,000	0	20,000	13,588.37	0.00	6,412	67.90	WATER OTHER OPERATIONAL EXPENDITURES
20211-47100	EQUIPMENT MAINT. & SERVICE	20,000	0	20,000	22,162.93	6,960.76	-9,124	145.60	WATER OTHER OPERATIONAL EXPENDITURES
20211-47500	EQUIPMENT RENTAL	1,000	0	1,000	932.83	0.00	67	93.30	WATER OTHER OPERATIONAL EXPENDITURES
20211-47600	CONTRACTED SERVICES	10,000	0	10,000	22,575.13	0.00	-12,575	225.80	WATER OTHER OPERATIONAL EXPENDITURES
20211-47700	SMALL TOOLS & SUPPLIES	17,000	0	17,000	14,078.45	0.00	2,922	82.80	WATER OTHER OPERATIONAL EXPENDITURES
20211-48100	DEPRECIATION	742,423	0	742,423	0.00	0.00	742,423	0.00	WATER DEPRECIATION EXPENSE
20211-48200	CONNECTION SUPPLIES	74,000	0	74,000	62,861.40	3,184.65	7,954	89.30	WATER OTHER OPERATIONAL EXPENDITURES
20211-48300	TESTING	16,000	0	16,000	2,106.87	0.00	13,893	13.20	WATER OTHER OPERATIONAL EXPENDITURES
20211-48400	PLANT MAINTENANCE	102,000	0	102,000	34,497.11	66,256.96	1,246	98.80	WATER OTHER OPERATIONAL EXPENDITURES
20211-48900	TRAINING	2,500	0	2,500	4,534.50	0.00	-2,035	181.40	WATER OTHER OPERATIONAL EXPENDITURES
20211-49300	EMERGENCY REPAIRS	5,000	0	5,000	17,602.93	0.00	-12,603	352.10	WATER OTHER OPERATIONAL EXPENDITURES
20212-40000	SALARIES	394,121	0	394,121	269,232.48	0.00	124,889	68.30	SEWER WAGES AND BENEFITS
20212-40100	OVERTIME	23,647	0	23,647	31,109.51	0.00	-7,463	131.60	SEWER WAGES AND BENEFITS
20212-40200	FICA	31,959	0	31,959	22,325.35	0.00	9,634	69.90	SEWER WAGES AND BENEFITS
20212-40300	RETIREMENT	152,973	0	152,973	98,403.34	0.00	54,570	64.30	SEWER WAGES AND BENEFITS
20212-40301	HEALTH INSURANCE RETIREES	21,072	0	21,072	13,109.52	0.00	7,962	62.20	SEWER WAGES AND BENEFITS
20212-40400	INSURANCE EMPLOYEES	158,142	0	158,142	98,761.32	0.00	59,381	62.50	SEWER WAGES AND BENEFITS
20212-40500	SUTA	0	0	0	598.39	0.00	-598	100.00	SEWER WAGES AND BENEFITS
20212-40600	WORKER'S COMPENSATION	11,936	0	11,936	17,252.10	0.00	-5,316	144.50	SEWER WAGES AND BENEFITS
20212-41000	LICENSES & PERMITS	4,000	0	4,000	4,100.00	0.00	-100	102.50	SEWER OTHER OPERATIONAL EXPENDITURES
20212-41600	COMPUTER SUPPLIES & PROGRAMS	61,334	0	61,334	63,337.07	319.90	-2,323	103.80	SEWER OTHER OPERATIONAL EXPENDITURES
20212-41700	PUMPS MAINTENANCE	20,000	0	20,000	32,692.09	422.05	-13,114	165.60	SEWER OTHER OPERATIONAL EXPENDITURES
20212-41900	PURIFICATION CHEMICALS	10,000	0	10,000	58,329.83	4,257.22	-52,587	625.90	SEWER OTHER OPERATIONAL EXPENDITURES
20212-42100	MEMBERSHIP DUES & SUBS.	500	0	500	1,892.68	0.00	-1,393	378.50	SEWER OTHER OPERATIONAL EXPENDITURES
20212-42200	PRINTING	21,141	0	21,141	19,584.02	0.00	1,557	92.60	SEWER OTHER OPERATIONAL EXPENDITURES
20212-42300	UTILITIES	334,695	0	334,695	276,426.64	0.00	58,268	82.60	SEWER OTHER OPERATIONAL EXPENDITURES
20212-42400	TELEPHONE	5,254	0	5,254	3,870.47	0.00	1,384	73.70	SEWER OTHER OPERATIONAL EXPENDITURES
20212-42600	INSURANCE GENERAL	7,405	0	7,405	6,683.67	0.00	721	90.30	SEWER OTHER OPERATIONAL EXPENDITURES
20212-42800	INSURANCE PROPERTY	14,879	0	14,879	12,283.92	0.00	2,595	82.60	SEWER OTHER OPERATIONAL EXPENDITURES
20212-43000	OFFICE SUPPLIES	2,060	0	2,060	1,317.29	0.00	743	63.90	SEWER OTHER OPERATIONAL EXPENDITURES
20212-43200	BUILDING MAINTENANCE	5,000	0	5,000	12,743.00	0.00	-7,743	254.90	SEWER OTHER OPERATIONAL EXPENDITURES
20212-44000	POSTAGE	0	0	0	125.50	0.00	-126	100.00	SEWER OTHER OPERATIONAL EXPENDITURES
20212-44200	TRAVEL CONVS. & CONFS.	1,000	0	1,000	841.76	0.00	158	84.20	SEWER OTHER OPERATIONAL EXPENDITURES
20212-46500	CIVIL SERVICE	2,503	0	2,503	855.00	0.00	1,648	34.20	SEWER OTHER OPERATIONAL EXPENDITURES
20212-46700	UNIFORMS	7,579	0	7,579	6,809.47	553.88	216	97.20	SEWER OTHER OPERATIONAL EXPENDITURES
20212-46800	FUEL	26,889	0	26,889	19,166.97	1,600.87	6,121	77.20	SEWER OTHER OPERATIONAL EXPENDITURES
20212-46900	INSURANCE VEHICLES	17,863	0	17,863	21,395.79	0.00	-3,533	119.80	SEWER OTHER OPERATIONAL EXPENDITURES
20212-47000	VEHICLE MAINTENANCE	10,000	0	10,000	8,779.94	0.00	1,220	87.80	SEWER OTHER OPERATIONAL EXPENDITURES
20212-47100	EQUIP.-MAINT. & SERVICE	25,000	0	25,000	51,601.98	6,960.97	-33,563	234.30	SEWER OTHER OPERATIONAL EXPENDITURES
20212-47500	EQUIPMENT RENTAL	1,000	0	1,000	932.84	0.00	67	93.30	SEWER OTHER OPERATIONAL EXPENDITURES
20212-47600	CONTRACTED SERVICES	15,000	0	15,000	15,910.65	0.00	-911	106.10	SEWER OTHER OPERATIONAL EXPENDITURES
20212-47700	SMALL TOOLS & SUPPLIES	15,000	0	15,000	13,192.96	0.00	1,807	88.00	SEWER OTHER OPERATIONAL EXPENDITURES
20212-48100	DEPRECIATION	1,325,701	0	1,325,701	0.00	0.00	1,325,701	0.00	SEWER DEPRECIATION EXPENSE

ORG OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	Budget Pivot
20212-48200	CONNECTION SUPPLIES	16,000	0	16,000	2,955.74	0.00	13,044	18.50	SEWER OTHER OPERATIONAL EXPENDITURES
20212-48300	TESTING	160,575	0	160,575	94,694.51	0.00	65,880	59.00	SEWER OTHER OPERATIONAL EXPENDITURES
20212-48400	PLANT MAINTENANCE	90,000	0	90,000	103,053.00	3,295.14	-16,348	118.20	SEWER OTHER OPERATIONAL EXPENDITURES
20212-48900	TRAINING	2,500	0	2,500	1,033.79	0.00	1,466	41.40	SEWER OTHER OPERATIONAL EXPENDITURES
20212-49300	EMERGENCY REPAIRS	5,000	0	5,000	34,454.79	12,846.26	-42,301	946.00	SEWER OTHER OPERATIONAL EXPENDITURES
30000-31400	INTEREST INCOME	-20,952	0	-20,952	-14,752.30	0.00	-6,200	70.40	NM OTHER REVENUE
30000-42900	MISCELLANEOUS	600	0	600	455.70	0.00	144	76.00	NM EXPENDITURES
40000-31400	INTEREST INCOME	-6,724	0	-6,724	-4,336.40	0.00	-2,388	64.50	ST OTHER REVENUE
40000-35500	SALES & USE TAX	-22,115,181	0	-22,115,181	-16,235,505.06	0.00	-5,879,676	73.40	ST SALES AND USE TAX REVENUE
40000-41000	COLLECTION EXPENSE	265,382	0	265,382	186,620.67	0.00	78,761	70.30	ST EXPENDITURES
40000-42900	MISCELLANEOUS	0	0	0	90.00	0.00	-90	100.00	ST EXPENDITURES
40000-90400	TRANS TO CAP PROJ-STREETS	3,653,782	0	3,653,782	2,781,050.36	0.00	872,732	76.10	ST TRANSFERS OUT
40000-90600	TRANSFER TO GENERAL FUND	10,961,345	0	10,961,345	8,343,151.06	0.00	2,618,194	76.10	ST TRANSFERS OUT
40000-90800	TRANS. TO SPEC. SALES TAX	3,653,782	0	3,653,782	2,781,050.36	0.00	872,732	76.10	ST TRANSFERS OUT
40000-91100	TRANSFER DISTRICT 3 SALES TAX	3,580,890	0	3,580,890	2,143,632.61	0.00	1,437,257	59.90	ST TRANSFERS OUT
50000-31200	MISCELLANEOUS REVENUES	-2,838,051	0	-2,838,051	0.00	0.00	-2,838,051	0.00	SST GRANTS REVENUE
50000-31400	INTEREST INCOME	-479,438	0	-479,438	-337,610.36	0.00	-141,828	70.40	SST OTHER REVENUE
50000-42900	MISCELLANEOUS	18,000	0	18,000	13,775.51	0.00	4,224	76.50	SST EXPENDITURES
50000-90100	TRANS. FROM SALES TAX	-3,653,782	0	-3,653,782	-2,781,050.36	0.00	-872,732	76.10	SST TRANSFERS IN
50000-90300	TRANS. TO ENTERPRISE FUND	5,338,051	0	5,338,051	0.00	0.00	5,338,051	0.00	SST OPERATING TRANSFERS OUT
50000-90800	TRANSFER TO GENERAL FUND	1,000,000	0	1,000,000	0.00	0.00	1,000,000	0.00	SST OPERATING TRANSFERS OUT
51000-31400	INTEREST INCOME	-19,185	0	-19,185	-11,672.03	0.00	-7,513	60.80	NM OTHER REVENUE
51000-42900	MISCELLANEOUS	0	0	0	376.83	0.00	-377	100.00	NM EXPENDITURES
51000-49100	ESCROW EXPENSE-SERIES 2000	420	0	420	0.00	0.00	420	0.00	NM EXPENDITURES
52000-31400	INTEREST INCOME	-5,315	0	-5,315	-3,695.45	0.00	-1,620	69.50	NM OTHER REVENUE
60000-31400	INTEREST INCOME	-5,111	0	-5,111	-4,798.40	0.00	-313	93.90	D3 OTHER REVENUE
60000-32200	FEDERAL GRANT	-7,825,000	0	-7,825,000	0.00	0.00	-7,825,000	0.00	D3 GRANTS REVENUE
60000-90500	TRANSFER-SALES TAX	-3,580,890	0	-3,580,890	-2,143,632.61	0.00	-1,437,257	59.90	D3 OPERATING TRANSFERS IN
70000-31400	INTEREST INCOME	-433,332	0	-433,332	-307,257.84	0.00	-126,074	70.90	SC OTHER REVENUE
70000-42900	MISCELLANEOUS	12,000	0	12,000	10,332.75	0.00	1,667	86.10	SC EXPENDITURES
70000-49000	CONSTRUCTION-STREETS	5,850,000	3,000,000	8,850,000	2,640,702.00	8,945.00	6,200,353	29.90	SC CAPITAL OUTLAY
70000-90400	TRANSFER FROM SALES TAX	-3,653,782	0	-3,653,782	-2,781,050.36	0.00	-872,732	76.10	SC TRANSFERS IN

GOVERNMENTAL FUNDS

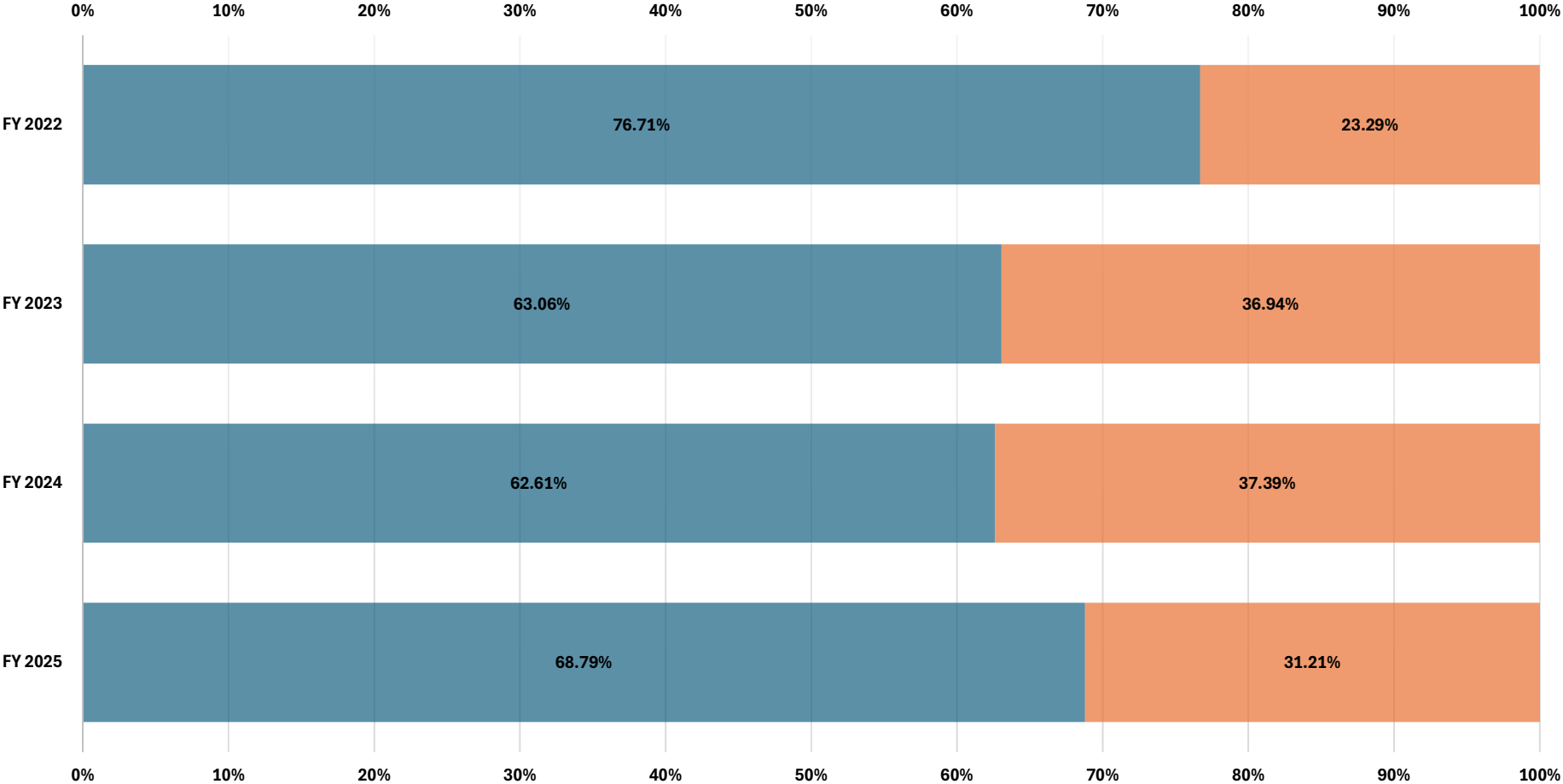
		FY 2025	2025		FY 2024	2024		FY 2023	2023		FY 2022	2022
REVENUES	Q3 FY2025	Budget	% of Total	Q3 FY2024	Actual	% of Total	Q3 FY2023	Actual	% of Total	Q3 FY2022	Actual	% of Total
Advalorem Taxes	2,175,216	1,996,470	109.0%	2,103,072	2,140,507	98.3%	2,040,114	2,065,115	98.8%	1,969,773	2,005,932	98.2%
Franchise Taxes	574,473	944,011	60.9%	575,345	1,014,489	56.7%	675,607	1,144,853	59.0%	596,248	1,144,393	52.1%
Sales and Use Taxes	16,235,505	22,115,181	73.4%	16,306,616	21,569,131	75.6%	16,288,000	21,864,432	74.5%	14,991,809	20,508,238	73.1%
Grants Revenue	111,625	17,163,051	0.7%	65,065	567,002	11.5%	2,848,402	620,856	458.8%	200,021	7,010,747	2.9%
Other Revenue	5,665,957	16,437,132	34.5%	4,929,303	11,260,009	43.8%	4,160,824	4,821,302	86.3%	2,190,282	2,976,310	73.6%
	24,762,776	58,655,845		23,979,401	36,551,138		26,012,947	30,516,558		19,948,133	33,645,620	
EXPENDITURES	Q3 FY2025	Budget	% of Total	Q3 FY2024	Actual	% of Total	Q3 FY2023	Actual	% of Total	Q3 FY2022	Actual	% of Total
General Government	6,196,289	11,020,451	56.2%	5,811,652	7,711,690	75.4%	6,200,511	8,295,273	74.7%	13,773,243	16,990,213	81.1%
Public Safety	8,744,774	10,954,958	79.8%	7,913,569	10,605,083	74.6%	7,412,751	9,927,499	74.7%	6,224,065	8,918,593	69.8%
Public Works	2,262,318	2,947,707	76.7%	2,100,142	6,972,813	30.1%	1,862,032	6,313,450	29.5%	1,341,828	1,905,399	70.4%
Cemetery	35,020	136,523	25.7%	43,395	56,564	76.7%	27,243	48,971	55.6%	32,172	45,928	70.0%
Capital Outlay	3,768,422	23,817,000	15.8%	3,968,410	4,916,629	80.7%	3,777,430	5,387,810	70.1%	2,495,915	5,713,012	43.7%
	21,006,823	48,876,639		19,837,168	30,262,779		19,279,967	29,973,003		23,867,223	33,573,145	
Excess (deficiency) of revenues over (under) expenditures	3,755,953	9,779,206		4,142,233	6,288,359		6,732,980	543,555		(3,919,090)	72,475	

SALES & USE TAXES



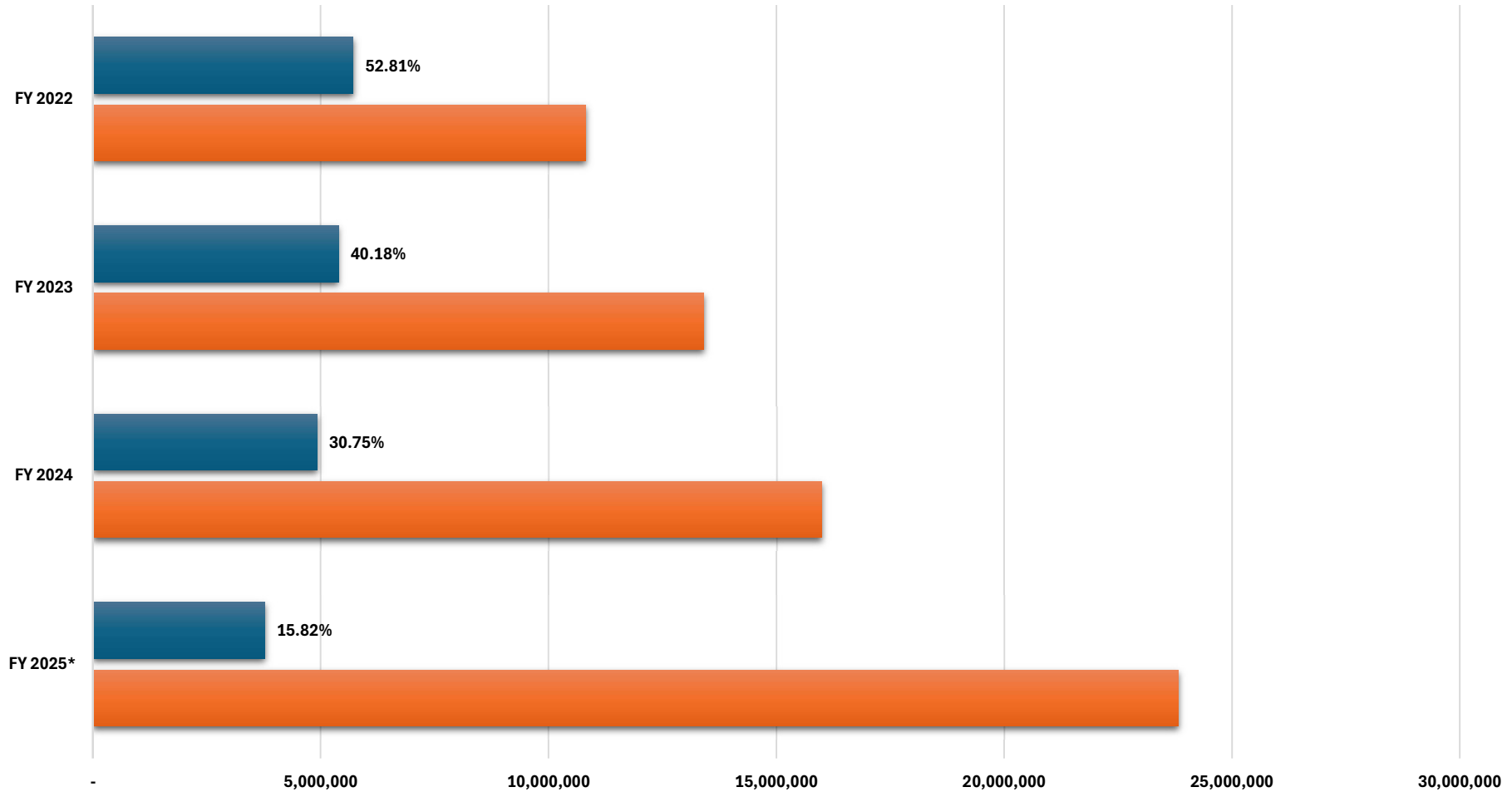
	FY 2025	FY 2024	FY 2023	FY 2022
■ Q1 - Q3	16,235,505	16,306,616	16,288,000	14,991,809
■ Q4	5,879,676	5,262,515	5,576,432	5,516,429
Total	22,115,181	21,569,131	21,864,432	20,508,238

OPERATIONAL EXPENDITURES



	FY 2025	FY 2024	FY 2023	FY 2022
■ Q1 - Q3	17,238,401	15,868,758	15,502,537	21,371,308
■ Q4	7,821,238	9,477,392	9,082,656	6,488,825
Total	25,059,639	25,346,150	24,585,193	27,860,133

## CAPITAL OUTLAY - Actual VS Budgeted



	FY 2025*	FY 2024	FY 2023	FY 2022
Actual	3,768,422	4,916,629	5,387,810	5,713,012
Budgeted	23,817,000	15,987,000	13,409,055	10,817,590

**City of Mandeville - Exhibit A**  
**FY 2025 Capital Budget - As Amended (as of 07/23/2025)**

		FY25 Budget Request	Prior Years Appropriations	Project to Date Actuals	Encumbrances	Remaining Balance	Funding Source	Grants
GENERAL GOVERNMENT								
100.21.001	Lakefront Wetlands Restoration (Berm between Sunset Point and Lakeshore Dr.)	1,000,000	3,000,000	277,961	-	3,722,039	Special Sales Tax Fund	CPRA Matching Funds Grant - \$1,984,200.00 (grant pending CPRA approval) / Mandeville Living Shoreline Feasibility Study - Lake Pontchartrain Basin Restoration Program IJIA FY 2022 Grant - \$205,271
100.21.002	Harbor Field Upgrades		1,600,000	1,568,089	-	31,911	Special Sales Tax Fund	-
100.21.005	Shoreline Protection and Flood Control (Eastside of City)		501,015	89,758	-	411,257	Special Sales Tax Fund	-
100.21.006	Shoreline Protection and Flood Control (Westside of City)		500,000	213,815	30,375	255,810	Special Sales Tax Fund	-
100.21.009	City Parks & Playgrounds Improvements	200,000	995,000	876,360	107,385	211,255	General Fund	-
100.21.018	City Hall Master Plan		643,413	310,707	-	332,706	General Fund	-
100.21.019	Seawall Repair	2,000,000	2,500,000	419,724	-	4,080,277	Special Sales Tax Fund	-
100.22.008	Land Acquisition *	200,000	3,700,000	3,662,485	-	237,515	General Fund	-
100.23.002	Harbor Gazebo Improvements	100,000	428,500	50,201	-	478,299	General Fund	-
100.25.001	New Park Design **	3,735,000		10,355	-	3,724,645	General Fund	Land and Water Conservation Fund grant for Recreational Park Development (aka "Landfill Site") - \$1,653,382 (grant fund agreement not signed by City; pending budget adjustment)
100.25.002	Sunset Point Piers	4,100,000		192,031	-	3,907,969	General Fund	FEMA Public Assistance (Hurricane Ida) - \$TBD (preliminary FEMA funding estimates - Sunset Point Park: \$139,742.00, Sunset Point Fishing Pier: \$1,941,453.00, & Sunset Point Handicap Pier: \$216,332.00)
		11,335,000	13,867,928	7,671,486	137,760	17,393,682		
POLICE								
110.22.006	Building and Grounds Repair		150,000	27,665	-	122,335	General Fund	-
110.23.007	Police Department Building	5,333,000	2,667,000	150,107	-	7,849,893	General Fund	State Capital Outlay - \$6M
110.24.001	Vehicle Replacement		225,000	217,888	-	7,113	General Fund	-
110.24.002	Vehicle Outfitting		100,000	89,639	-	10,361	General Fund	-
110.25.001	Vehicles	394,000		-	393,215	785	General Fund	-
110.25.002	High Water Rescue Vehicle	350,000		-	-	350,000	General Fund	State Capital Outlay - \$350K
		6,077,000	3,142,000	485,298	393,215	8,340,486		
STREET DEPARTMENT								
120.22.001	Buildings & Grounds Repairs		200,000	9,958	37,119	152,923	Special Sales Tax Fund	-
120.22.008	30' Interstate Trailer	30,000	20,000	-	-	50,000	Special Sales Tax Fund	-
120.23.003	Wood Chipper		60,000	-	-	60,000	Special Sales Tax Fund	-
120.25.001	75 JD Excavator	100,367		100,636	-	(269)	Special Sales Tax Fund	-
120.25.002	Brush Chipper 1500 Vermeer	84,363		55,621	18,813	9,929	Special Sales Tax Fund	-
120.25.003	John Deere Mulcher	5,000		-	-	5,000	Special Sales Tax Fund	-
120.25.004	15' Dump Trailer	10,000		12,172	-	(2,172)	Special Sales Tax Fund	-
120.25.005	Boom Mower John Deere 5105M	80,000		78,584	-	1,416	Special Sales Tax Fund	-
120.25.006	Rotary Mower 60"	100,000		97,666	-	2,334	Special Sales Tax Fund	-
120.25.007	F150 Truck	45,000		43,867	-	1,133	Special Sales Tax Fund	-
		454,730	280,000	398,504	55,932	280,294		

**City of Mandeville - Exhibit A**  
**FY 2025 Capital Budget - As Amended (as of 07/23/2025)**

		FY25 Budget Request	Prior Years Appropriations	Project to Date Actuals	Encumbrances	Remaining Balance	Funding Source	Grants
CAPITAL STREETS								
700.21.004	Highway 22 Drainage	3,000,000	12,000,000	771,287	-	14,228,713	District 3 Sales Tax Fund	LA Facility Planning & Control funding - \$7,825,000
700.21.009	East Mandeville By-Pass Road		1,000,000	418,334	-	581,666	District 3 Sales Tax Fund	-
700.21.015	Highway 190 Median Project		485,000	219,538	-	265,462	District 3 Sales Tax Fund	-
700.22.001	Asphalt Maintenance	1,000,000	3,000,000	2,679,157	-	1,320,843	75% - Street Construction Fund 25% - District 3 Sales Tax Fund	-
700.22.002	Striping	150,000	350,000	370,803	23,330	105,867	75% - Street Construction Fund 25% - District 3 Sales Tax Fund	-
700.22.003	Roadway & Drainage Maintenance	1,000,000	4,750,000	5,512,110	10,100	227,790	75% - Street Construction Fund 25% - District 3 Sales Tax Fund	-
700.22.004	Sidewalk Repairs	100,000	450,000	380,160	10,173	159,667	75% - Street Construction Fund 25% - District 3 Sales Tax Fund	-
700.23.001	Old Golden Shores Drainage Improvements	250,000	1,150,000	488,177	-	911,823	75% - Street Construction Fund 25% - District 3 Sales Tax Fund	-
700.23.003	Ravine Au Coquille Watershed Modeling		350,000	238,861	-	111,139	75% - Street Construction Fund 25% - District 3 Sales Tax Fund	-
700.24.001	City Wide Roadway Safety Improvements		400,000	4,704	-	395,296	75% - Street Construction Fund 25% - District 3 Sales Tax Fund	-
700.24.002	Jackson Avenue Traffic Calming		400,000	54,358	-	345,642	75% - Street Construction Fund 25% - District 3 Sales Tax Fund	-
700.24.003	Fontainbleau Drainage Improvements	700,000	400,000	456,948	-	643,052	75% - Street Construction Fund 25% - District 3 Sales Tax Fund	-
700.24.004	Beau Rivage Drainage Improvements	500,000	250,000	30,421	-	719,579	75% - Street Construction Fund 25% - District 3 Sales Tax Fund	-
700.24.005	Sanitary Storm Sewer Lining		250,000	43	-	249,958	75% - Street Construction Fund 25% - District 3 Sales Tax Fund	-
700.25.001	Woodstone Drainage Improvements	750,000		13,581	-	736,419	District 3 Sales Tax Fund	-
700.25.002	Carroll Street Stormwater Park & Drainage	1,400,000		1,570	-	1,398,430	District 3 Sales Tax Fund	-
		8,850,000	25,235,000	11,640,051	43,603	22,401,345		
WATER DEPARTMENT								
211.21.003	Water System Repairs	300,000	1,457,938	1,573,779	-	184,159	Enterprise Fund	-
211.21.008	Golden Glen Water Line Replacement & Meter Replacement		4,000,000	1,665,804	-	2,334,196	Enterprise Fund	OCD Water Sector Program Grant - \$2,034,000 current award amount (\$2,220,000 amount authorized to spend)
211.22.004	Tilt Trailer	15,000	10,000	-	-	25,000	Enterprise Fund	-
211.23.004	F450 Truck with Tool Body		130,000	130,000	-	-	Enterprise Fund	-
211.23.005	Old Mandeville Waterlines Design		290,000	165,898	-	124,102	Enterprise Fund	-
211.25.001	Old Mandeville Waterlines Construction	3,000,000		-	-	3,000,000	Enterprise Fund	-
211.25.002	Streaming pH, ORP, DO Probe	35,000		27,153	-	7,847	Enterprise Fund	-
211.25.003	Mini Ford F450 Dump Truck	75,000		-	-	75,000	Enterprise Fund	-
211.25.004	F150 XLT or Dodge 1/2 Ton 4 Door Truck (2)	80,000		87,735	-	(7,735)	Enterprise Fund	-
211.25.005	Robotic Total Station	28,000		24,945	-	3,055	Enterprise Fund	-
		3,533,000	5,887,938	3,675,313	-	5,745,625		



**City of Mandeville - Exhibit A**  
**FY 2025 Capital Budget - As Amended (as of 07/23/2025)**

		FY25 Budget Request	Prior Years Appropriations	Project to Date Actuals	Encumbrances	Remaining Balance	Funding Source	Grants
SEWER DEPARTMENT								
212.21.003	Sewer System Repairs	600,000	1,598,909	1,965,842	158,110	74,957	Enterprise Fund	-
212.21.004	Sanitary Sewer Evaluation Study (SSES)	250,000	550,000	466,025	-	333,975	Enterprise Fund	-
212.21.005	SCADA Panel Upgrades		497,935	3,978	-	493,957	Enterprise Fund	-
212.21.010	WWTP Pipeline Extension (Permitting, Geotech)		1,618,721	250,223	-	1,368,498	Enterprise Fund	Lake Pontchartrain Basin Restoration Program (PRP) grant - \$50,000 (grant closed in 2019)
212.21.012	Odor Control Collection System and Treatment Plant		429,858	356,944	36,800	36,114	Enterprise Fund	-
212.21.019	Lift Station 4 Upgrade		1,090,282	754,053	-	336,229	Enterprise Fund	OCD Water Sector Program Grant - \$402,244.32 current award amount (\$618,051 amount authorized to spend for FSP FM & LS No. 4)
212.22.001	Lift Stations 42 & 43 Upgrades (Design & Construction)		1,000,000	930,825	-	69,175	Enterprise Fund	Lake Pontchartrain Basin Restoration Program I/JA FY 2020 Grant - \$54,000
212.22.002	Lift Stations 3 & 39 Upgrades (Design & Construction)		961,512	803,358	-	158,154	Enterprise Fund	Lake Pontchartrain Basin Restoration Program I/JA FY 2020 Grant - \$54,000 (grant also includes upgrades to lift stations 32 & 19)
212.22.003	Public Works Building		200,000	155,232	-	44,769	Enterprise Fund	-
212.22.005	Fence at WWTP		175,000	60,000	-	115,000	Enterprise Fund	-
212.22.008	Submersible Pump Replacement at Lift Stations		110,000	108,471	-	1,529	Enterprise Fund	-
212.23.003	F450 Truck with Tool Body		130,000	104,150	-	25,850	Enterprise Fund	-
212.23.005	Skid Mounted Jetter/Pipe Hunter		30,000	483	-	29,518	Enterprise Fund	-
212.23.007	Lift Stations 37, 13 and 18 Design		150,000	93,869	-	56,131	Enterprise Fund	-
212.23.008	Lift Stations A and 27 Design		110,000	87,397	-	22,603	Enterprise Fund	-
212.23.009	Fontainebleau State Park Force Main Construction		550,000	7,034	-	542,966	Enterprise Fund	OCD Water Sector Program Grant - \$215,806.66 current award amount (\$618,051 amount authorized to spend for FSP FM & LS No. 4)
212.24.001	Lift Stations 37, 13 and 18 Construction		1,200,000	726,162	-	473,838	Enterprise Fund	-
212.24.002	Lift Stations A and 27 Construction	200,000	900,000	85	-	1,099,915	Enterprise Fund	-
212.24.006	Sanitary Sewer Lining	500,000	500,000	43	-	999,958	Enterprise Fund	-
212.25.001	Lift Stations 28, G & H Design	800,000		41,880	-	758,120	Enterprise Fund	-
		2,350,000	11,802,217	6,916,053	194,910	7,041,254		

Total All Departments	32,599,730	60,215,083	30,786,706	825,420	61,202,686		
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\* Must include purchase of Lot 14-A3

\*\* Dedicated \$425,000 for city park playground design at Parcel 12X

**Remaining project balances by Funding Source (not including grant award offset):**

General Fund	17,232,875
Special Sales Tax Fund	8,781,588
District 3 Sales Tax Fund	18,508,354
Street Construction Fund	3,892,991
Enterprise Fund	12,786,878

Unaudited Fund Balances as of 05.31.2025

	General Fund	Sales Tax	Special Sales Tax	District No. 3	Street Construction	Other Non-Major	Total Governmental
FY24 Ending Fund Balance (audited)	15,806,004	101,505	10,997,330	12,096,431	23,202,620	550,291	62,754,181
Net Fund Increase/(Decrease) - May 2025	(1,968,168)	4,246	3,104,884	2,148,431	437,273	29,287	3,755,953
Current Fund Balance (unaudited)	13,837,836	105,751	14,102,214	14,244,862	23,639,893	579,578	66,510,134
	Enterprise (Unrestricted)						
FY24 Ending Net Position (audited)	49,039,448						
Net Fund Increase/(Decrease) - May 2025	1,197,738						
Current Net Position (unaudited)	50,237,186						

\*All balances presented above are unaudited unless stated otherwise