



July 23, 2025

Memo to: Mayor, Council, and Citizens  
From: Jessica Farno, Finance Director  
Reference: Financial Statements for the 10-month period ending June 30, 2025

## **GOVERNMENTAL FUNDS**

### *REVENUE*

As of June 30, 2025, fiscal year-to-date (FYTD) revenue for Governmental Funds totals \$27.58 million, which represents 46.9% of the adopted 2025 revenue budget.

- Sales Tax Collections total \$18.08 million, or 81.8% 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 \$18.64 million, or 74.8% of the \$24.93 million operating budget. Capital Outlay expenditures are \$4.11 million, or 15.1% 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 \$4.80 million, or 111.8% 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 \$3.24 million, or 82.9% of the \$3.91 million budget, excluding depreciation. Capital Outlay expenditures total \$6.78 million, or 115.3% 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 118 active employees, with recruiting efforts underway to fill existing vacancies.

**City of Mandeville**  
**Governmental Funds Report**  
**June 30, 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                             | 2,183,434          |                   |                        |                  |                    |                 | 2,183,434         | 2,143,183         | 1,996,470              | 109.4%       | 2,075,420         | 2,124,496         |
| Franchise Taxes                             | 778,711            |                   |                        |                  |                    |                 | 778,711           | 944,011           | 944,011                | 82.5%        | 1,091,279         | 575,345           |
| Sales and Use Taxes                         |                    | 18,079,172        |                        |                  |                    |                 | 18,079,172        | 22,115,181        | 22,115,181             | 81.8%        | 22,807,156        | 18,084,150        |
| Grants Revenue                              | 114,485            |                   | -                      | -                |                    |                 | 114,485           | 17,163,051        | 17,163,051             | 0.7%         | 2,000,000         | 65,065            |
| Other Revenue                               | 5,610,630          | 4,794             | 405,028                | 5,325            | 360,105            | 34,130          | 6,420,012         | 16,482,584        | 16,437,132             | 39.1%        | 3,809,705         | 5,492,469         |
| <b>Subtotal Revenues</b>                    | <b>8,687,260</b>   | <b>18,083,966</b> | <b>405,028</b>         | <b>5,325</b>     | <b>360,105</b>     | <b>34,130</b>   | <b>27,575,814</b> | <b>58,848,010</b> | <b>58,655,845</b>      | <b>46.9%</b> | <b>31,783,560</b> | <b>26,341,525</b> |
| Operating Transfers In                      | 9,273,873          |                   | 3,091,291              | 2,414,895        | 3,091,291          |                 | 17,871,350        | 27,318,936        | 27,318,936             | 65.4%        |                   | 19,311,926        |
| <b>TOTAL REVENUES and TRANSFERS IN</b>      | <b>17,961,133</b>  | <b>18,083,966</b> | <b>3,496,319</b>       | <b>2,420,220</b> | <b>3,451,396</b>   | <b>34,130</b>   | <b>45,447,164</b> | <b>86,166,946</b> | <b>85,974,781</b>      | <b>52.7%</b> | <b>31,783,560</b> | <b>45,653,451</b> |
| <b>EXPENDITURES</b>                         |                    |                   |                        |                  |                    |                 |                   |                   |                        |              |                   |                   |
| General Government                          | 6,372,097          | 207,922           | 15,351                 |                  | 11,440             | 928             | 6,607,738         | 8,020,451         | 10,892,451             | 60.7%        | 6,591,638         | 6,275,449         |
| Public Safety                               | 9,538,919          |                   |                        |                  |                    |                 | 9,538,919         | 10,954,958        | 10,954,958             | 87.1%        | 11,283,601        | 8,718,843         |
| Public Works                                | 2,458,605          |                   |                        |                  |                    |                 | 2,458,605         | 2,947,707         | 2,947,707              | 83.4%        | 2,898,338         | 2,321,936         |
| Cemetery                                    | 35,020             |                   |                        |                  |                    |                 | 35,020            | 136,523           | 136,523                | 25.7%        | 40,000            | 47,772            |
| Capital Outlay                              | 1,131,735          |                   |                        |                  | 2,978,367          |                 | 4,110,102         | 20,757,000        | 27,283,500             | 15.1%        | 5,352,000         | 7,033,441         |
| <b>Subtotal Expenditures</b>                | <b>19,536,376</b>  | <b>207,922</b>    | <b>15,351</b>          | <b>-</b>         | <b>2,989,807</b>   | <b>928</b>      | <b>22,750,384</b> | <b>42,816,639</b> | <b>52,215,139</b>      | <b>53.1%</b> | <b>26,165,577</b> | <b>24,397,441</b> |
| Operating Transfers Out                     |                    | 17,871,351        |                        |                  |                    |                 | 17,871,351        | 28,187,850        | 28,187,850             | 63.4%        |                   | 17,876,322        |
| <b>TOTAL EXPENDITURES and TRANSFERS OUT</b> | <b>19,536,376</b>  | <b>18,079,273</b> | <b>15,351</b>          | <b>-</b>         | <b>2,989,807</b>   | <b>928</b>      | <b>40,621,735</b> | <b>71,004,489</b> | <b>80,402,989</b>      | <b>57.2%</b> | <b>26,165,577</b> | <b>42,273,763</b> |
| <b>NET FUND INCREASE/(DECREASE) *</b>       | <b>(1,575,243)</b> | <b>4,693</b>      | <b>3,480,968</b>       | <b>2,420,220</b> | <b>461,589</b>     | <b>33,202</b>   | <b>4,825,429</b>  | <b>15,162,457</b> | <b>5,571,792</b>       | <b>31.8%</b> | <b>5,617,983</b>  | <b>3,379,688</b>  |

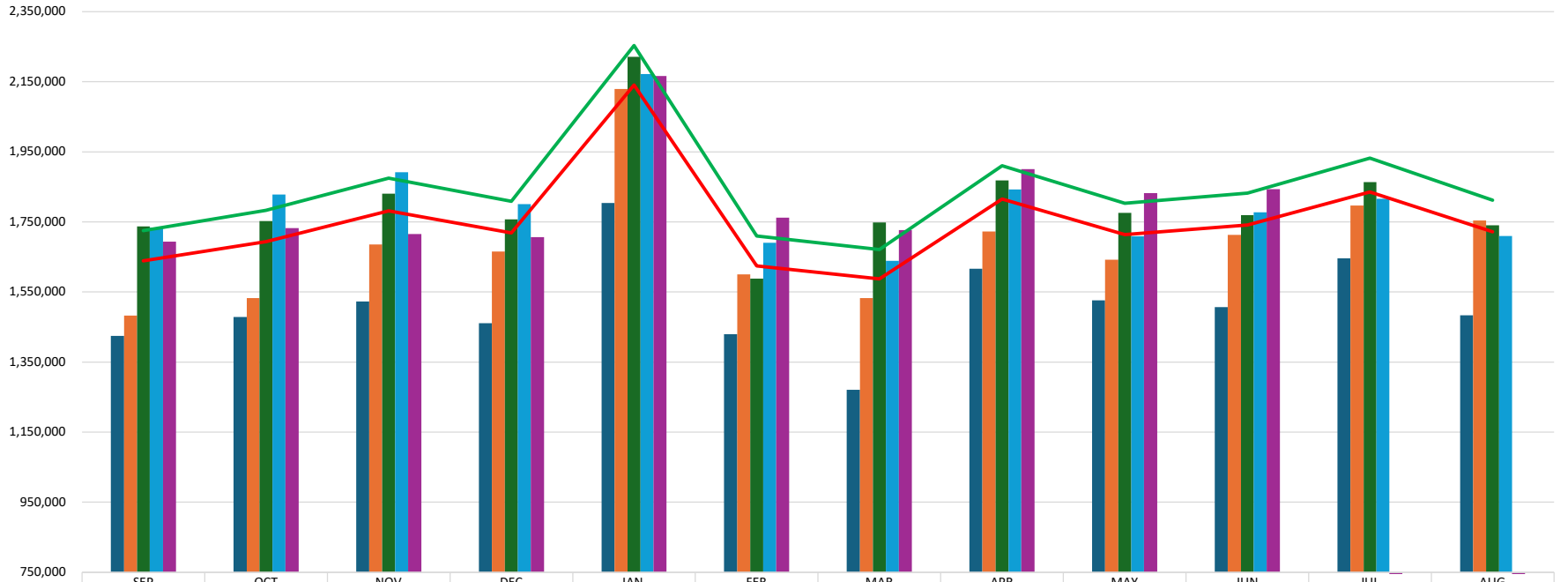
\* These amounts are unaudited and subject to change.

**City of Mandeville  
Enterprise Fund Report  
June 30, 2025**

|  | Water            | Sewer            | FYTD 2025<br>Actuals | FY 2025<br>Budget | FY 2025<br>Revised Budget | % of<br>Budget | FY 2024<br>Budget | FY 2024<br>Actuals |
|--|------------------|------------------|----------------------|-------------------|---------------------------|----------------|-------------------|--------------------|
| <b>REVENUES</b>                                  |                  |                  |                      |                   |                           |                |                   |                    |
| Water Income                                     | 1,088,780        |                  | 1,088,780            | 1,613,917         | 1,613,917                 | 67.5%          | 1,410,241         | 1,757,719          |
| Sewer Income                                     |                  | 2,001,944        | 2,001,944            | 2,333,196         | 2,333,196                 | 85.8%          | 2,480,262         | 1,905,625          |
| Other Revenue                                    | 853,360          | 853,360          | 1,706,720            | 345,627           | 345,627                   | 493.8%         | 316,233           | 276,076            |
| <b>Subtotal Revenues</b>                         | <b>1,942,140</b> | <b>2,855,304</b> | <b>4,797,444</b>     | <b>4,292,740</b>  | <b>4,292,740</b>          | <b>111.8%</b>  | <b>4,206,736</b>  | <b>3,939,420</b>   |
| Interfund Transfers In                           |                  |                  | -                    | 5,338,051         | 5,338,051                 | 0.0%           | 1,545,000         | -                  |
| <b>TOTAL REVENUES and INTERFUND TRANSFERS IN</b> | <b>1,942,140</b> | <b>2,855,304</b> | <b>4,797,444</b>     | <b>9,630,791</b>  | <b>9,630,791</b>          | <b>49.8%</b>   | <b>5,751,736</b>  | <b>3,939,420</b>   |
| <b>EXPENDITURES</b>                              |                  |                  |                      |                   |                           |                |                   |                    |
| Wages and Benefits                               | 993,090          | 605,061          | 1,598,151            | 2,205,019         | 2,205,019                 | 72.5%          | 2,289,460         | 1,587,199          |
| Other Operational Expenditures                   | 701,697          | 939,061          | 1,640,758            | 1,700,464         | 1,700,464                 | 96.5%          | 1,795,496         | 1,966,180          |
| Depreciation Expense                             | -                | -                | -                    | 2,068,124         | 2,068,124                 | 0.0%           | 1,867,263         | -                  |
| <b>Subtotal Expenditures</b>                     | <b>1,694,787</b> | <b>1,544,122</b> | <b>3,238,909</b>     | <b>5,973,607</b>  | <b>5,973,607</b>          | <b>54.2%</b>   | <b>5,952,219</b>  | <b>3,553,379</b>   |
| <b>NET FUND INCREASE/(DECREASE) *</b>            | <b>247,353</b>   | <b>1,311,182</b> | <b>1,558,535</b>     | <b>3,657,184</b>  | <b>3,657,184</b>          | <b>42.6%</b>   | <b>(200,483)</b>  | <b>386,041</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 | 1,843,667 | -         | -         |
| 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 |

18,079,172 YTD Actual  
18,371,479 YTD Budgeted  
 (292,307) Variance

18,079,172 YTD Actual  
17,452,906 YTD 5% Shortfall  
 626,266 Variance

18,079,172 YTD Actual  
22,115,181 FY2025 Total Budget  
 (4,036,009) Variance

2,018,005 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     | -2,183,433.84 | 0.00         | 186,964          | 109.40 | 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       | -789,615.56   | 0.00         | -51,004          | 93.90  | GF OTHER REVENUE                   |
| 10000-30800 | FRANCHISE TAXES              | -944,011        | 0               | -944,011       | -778,711.25   | 0.00         | -165,300         | 82.50  | GF FRANCHISE TAXES                 |
| 10000-30900 | GARBAGE COLLECTION FEES      | -909,000        | 0               | -909,000       | -758,639.17   | 0.00         | -150,361         | 83.50  | GF OTHER REVENUE                   |
| 10000-31100 | INSURANCE LICENSES           | -695,000        | 0               | -695,000       | -692,653.85   | 0.00         | -2,346           | 99.70  | GF OTHER REVENUE                   |
| 10000-31200 | MISCELLANEOUS INCOME         | -333,333        | 0               | -333,333       | -203,757.74   | 0.00         | -129,575         | 61.10  | GF OTHER REVENUE                   |
| 10000-31300 | POLICE FEES                  | -505,768        | 0               | -505,768       | -572,186.04   | 0.00         | 66,418           | 113.10 | GF OTHER REVENUE                   |
| 10000-31400 | INTEREST INCOME              | -605,490        | 0               | -605,490       | -484,143.99   | 0.00         | -121,346         | 80.00  | GF OTHER REVENUE                   |
| 10000-31500 | OCCUPATIONAL LICENSES        | -650,000        | 0               | -650,000       | -650,659.06   | 0.00         | 659              | 100.10 | GF OTHER REVENUE                   |
| 10000-31600 | CONTRACTOR LICENSES          | -35,000         | 0               | -35,000        | -33,118.00    | 0.00         | -1,882           | 94.60  | GF OTHER REVENUE                   |
| 10000-31900 | DMV                          | -55,316         | 0               | -55,316        | -64,978.50    | 0.00         | 9,663            | 117.50 | GF OTHER REVENUE                   |
| 10000-32200 | GRANT INCOME                 | -6,500,000      | 0               | -6,500,000     | -114,484.99   | 0.00         | -6,385,515       | 1.80   | GF GRANTS REVENUE                  |
| 10000-32250 | SUPPLEMENTAL PAY             | -266,500        | 0               | -266,500       | -192,300.00   | 0.00         | -74,200          | 72.20  | GF OTHER REVENUE                   |
| 10000-32300 | BUILDING PERMITS             | -183,500        | 0               | -183,500       | -137,453.77   | 0.00         | -46,046          | 74.90  | GF OTHER REVENUE                   |
| 10000-32400 | ZONING FEES                  | -5,000          | 0               | -5,000         | -15,506.00    | 0.00         | 10,506           | 310.10 | GF OTHER REVENUE                   |
| 10000-32700 | SALE OF PLOTS AND CRYPTS     | -30,000         | 0               | -30,000        | -1,945.00     | 0.00         | -28,055          | 6.50   | 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       | -110,074.15   | 0.00         | -9,926           | 91.70  | 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         | -6,550.00     | 0.00         | 1,550            | 131.00 | GF OTHER REVENUE                   |
| 10000-34600 | EMERGENCY INCOME             | -10,223,000     | 0               | -10,223,000    | -873,479.09   | 0.00         | -9,349,521       | 8.50   | 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    | -9,273,873.05 | 0.00         | -1,687,472       | 84.60  | 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      | 1,381,542.14  | 0.00         | 314,385          | 81.50  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-40100 | OVERTIME                     | 18,016          | 0               | 18,016         | 33,980.63     | 0.00         | -15,965          | 188.60 | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-40200 | FICA                         | 127,561         | 0               | 127,561        | 105,251.65    | 0.00         | 22,309           | 82.50  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-40300 | RETIREMENT                   | 622,503         | 0               | 622,503        | 501,267.78    | 0.00         | 121,235          | 80.50  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-40301 | HEALTH INSURANCE RETIREES    | 44,721          | 0               | 44,721         | 25,929.05     | 0.00         | 18,792           | 58.00  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-40400 | INSURANCE EMPLOYEES          | 501,743         | 0               | 501,743        | 416,923.92    | 0.00         | 84,819           | 83.10  | 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         | 73,418.04     | 0.00         | 13,975           | 84.00  | 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         | 20,000.00     | 0.00         | 4,000            | 83.30  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-41300 | LEGAL FEES                   | 599,775         | 0               | 599,775        | 556,777.63    | 0.00         | 42,997           | 92.80  | 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        | 126,399.89    | 30,375.00    | -30,775          | 124.40 | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-41600 | COMPUTER SUPPLIES & PROGRAMS | 103,597         | 0               | 103,597        | 111,670.52    | 1,551.54     | -9,625           | 109.30 | 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         | 14,048.71     | 0.00         | 4,268            | 76.70  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-42300 | UTILITIES                    | 57,051          | 0               | 57,051         | 43,573.96     | 0.00         | 13,477           | 76.40  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-42400 | TELEPHONE                    | 25,007          | 0               | 25,007         | 20,862.64     | 0.00         | 4,144            | 83.40  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-42500 | ADVERTISING                  | 27,885          | 0               | 27,885         | 11,178.62     | 0.00         | 16,706           | 40.10  | 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         | 15,470.00     | 0.00         | 3,469            | 81.70  | 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         | 39,273.27    | 0.00         | 1,553            | 96.20  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-43000 | OFFICE SUPPLIES              | 18,658          | 0               | 18,658         | 9,850.00     | 0.00         | 8,808            | 52.80  | 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         | 33,190.57    | 2,988.99     | 8,820            | 80.40  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-43300 | MAINTENANCE RECREATION       | 20,000          | 0               | 20,000         | 27,406.34    | 1,458.13     | -8,864           | 144.30 | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-43400 | COMMUNITY CENTER             | 45,000          | 0               | 45,000         | 45,971.30    | 0.00         | -971             | 102.20 | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-43500 | PLANNING & DEVELOPMENT       | 1,393,487       | -160,000        | 1,233,487      | 693,807.36   | 47,649.70    | 492,030          | 60.10  | 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        | 187,459.24   | 3,000.00     | -30,459          | 119.00 | 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         | 57,283.61    | 0.00         | 9,716            | 85.50  | 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         | 22,459.77    | 0.00         | 31,840           | 41.40  | 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          | 6,700.00     | 0.00         | 1,700            | 79.80  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-46000 | COUNCIL MEETING FEES         | 72,000          | 0               | 72,000         | 59,009.49    | 0.00         | 12,991           | 82.00  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-46500 | CIVIL SERVICE                | 8,190           | 0               | 8,190          | 4,877.70     | 0.00         | 3,312            | 59.60  | 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          | 2,473.22     | 0.00         | 221              | 91.80  | 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        | 851,494.79   | 0.00         | 57,505           | 93.70  | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-49900 | EMERGENCY EXPENSE            | 0               | 3,000,000       | 3,000,000      | 274,710.63   | 0.00         | 2,725,289        | 9.20   | GF GENERAL GOVERNMENT EXPENDITURES |
| 10100-49901 | ELEVATIONS EXPENSE           | 100,000         | 0               | 100,000        | 42,081.25    | 0.00         | 57,919           | 42.10  | 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       | 3,526,500       | 11,901,500     | 665,485.29   | 108,750.94   | 11,127,264       | 6.50   | GF CAPITAL OUTLAY                  |
| 10110-40000 | SALARIES                     | 4,349,129       | 0               | 4,349,129      | 3,775,599.00 | 0.00         | 573,530          | 86.80  | GF PUBLIC SAFETY EXPENDITURES      |
| 10110-40050 | SUPPLEMENTAL PAY             | 0               | 0               | 0              | 102,890.70   | 0.00         | -102,891         | 100.00 | GF PUBLIC SAFETY EXPENDITURES      |
| 10110-40100 | OVERTIME                     | 647,338         | 0               | 647,338        | 648,755.85   | 0.00         | -1,418           | 100.20 | GF PUBLIC SAFETY EXPENDITURES      |
| 10110-40200 | FICA                         | 345,251         | 0               | 345,251        | 337,402.04   | 0.00         | 7,849            | 97.70  | GF PUBLIC SAFETY EXPENDITURES      |
| 10110-40300 | RETIREMENT                   | 1,935,597       | 0               | 1,935,597      | 1,690,439.96 | 0.00         | 245,157          | 87.30  | GF PUBLIC SAFETY EXPENDITURES      |
| 10110-40301 | HEALTH INSURANCE RETIREES    | 380,351         | 0               | 380,351        | 265,511.90   | 0.00         | 114,839          | 69.80  | GF PUBLIC SAFETY EXPENDITURES      |
| 10110-40400 | INSURANCE EMPLOYEES          | 1,324,771       | 0               | 1,324,771      | 1,155,622.05 | 0.00         | 169,149          | 87.20  | 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        | 651,371.05   | 4,088.12     | 144,321          | 82.00  | GF PUBLIC SAFETY EXPENDITURES      |
| 10110-42100 | MEMBERSHIP DUES & SUBS.      | 2,580           | 0               | 2,580          | 2,971.00     | 0.00         | -391             | 115.20 | 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         | 18,305.62    | 0.00         | 3,338            | 84.60  | 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         | 29,262.91    | 0.00         | 5,874            | 83.30  | 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         | 16,460.00    | 0.00         | 3,050            | 84.40  | 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         | 7,750.68     | 0.00         | 2,249            | 77.50  | GF PUBLIC SAFETY EXPENDITURES |
| 10110-43200 | BUILDING MAINTENANCE         | 30,000          | 0               | 30,000         | 17,083.77    | 0.00         | 12,916           | 56.90  | 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         | 11,164.75    | 0.00         | 835              | 93.00  | GF PUBLIC SAFETY EXPENDITURES |
| 10110-46500 | CIVIL SERVICE                | 36,150          | 0               | 36,150         | 11,014.00    | 0.00         | 25,136           | 30.50  | GF PUBLIC SAFETY EXPENDITURES |
| 10110-46600 | RADIO MAINTENANCE            | 60,000          | 0               | 60,000         | 0.00         | 4,287.32     | 55,713           | 7.10   | 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        | 114,199.95   | 0.00         | 25,605           | 81.70  | 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         | 114,530.96   | 0.00         | -19,531          | 120.60 | 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          | 984.00       | 0.00         | 4,016            | 19.70  | GF PUBLIC SAFETY EXPENDITURES |
| 10110-47300 | POLICE SUPPLIES              | 60,000          | 0               | 60,000         | 10,822.32    | 0.00         | 49,178           | 18.00  | 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         | 61,512.04    | 12,732.17    | 10,756           | 87.30  | 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      | 89,875.78    | 934,665.53   | 5,052,459        | 16.90  | GF CAPITAL OUTLAY             |
| 10120-40000 | SALARIES                     | 1,211,287       | 0               | 1,211,287      | 1,040,429.08 | 0.00         | 170,858          | 85.90  | GF PUBLIC WORKS EXPENDITURES  |
| 10120-40100 | OVERTIME                     | 60,339          | 0               | 60,339         | 39,916.13    | 0.00         | 20,423           | 66.20  | GF PUBLIC WORKS EXPENDITURES  |
| 10120-40200 | FICA                         | 87,305          | 0               | 87,305         | 80,224.56    | 0.00         | 7,080            | 91.90  | GF PUBLIC WORKS EXPENDITURES  |
| 10120-40300 | RETIREMENT                   | 463,835         | 0               | 463,835        | 383,548.37   | 0.00         | 80,287           | 82.70  | GF PUBLIC WORKS EXPENDITURES  |
| 10120-40301 | HEALTH INSURANCE RETIREES    | 41,760          | 0               | 41,760         | 32,139.09    | 0.00         | 9,621            | 77.00  | GF PUBLIC WORKS EXPENDITURES  |
| 10120-40400 | INSURANCE EMPLOYEES          | 410,739         | 0               | 410,739        | 301,803.43   | 0.00         | 108,936          | 73.50  | 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         | 55,556.05    | 319.90       | 40,287           | 58.10  | 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        | 167,208.84   | 0.00         | 21,266           | 88.70  | GF PUBLIC WORKS EXPENDITURES  |
| 10120-42400 | TELEPHONE                    | 7,894           | 0               | 7,894          | 6,103.10     | 0.00         | 1,791            | 77.30  | 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         | 54,032.72    | 0.00         | 15,967           | 77.20  | 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          | 1,666.00     | 0.00         | 5,741            | 22.50  | GF PUBLIC WORKS EXPENDITURES  |
| 10120-46700 | UNIFORMS                     | 12,659          | 0               | 12,659         | 10,335.49    | 876.98       | 1,447            | 88.60  | GF PUBLIC WORKS EXPENDITURES  |
| 10120-46800 | FUEL                         | 12,892          | 0               | 12,892         | 15,768.94    | 0.00         | -2,877           | 122.30 | 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         | 21,121.60    | 0.00         | 3,878            | 84.50  | 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         | 59,217.47     | 0.00         | 5,783            | 91.10  | 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         | 18,313.57     | 0.00         | -314             | 101.70 | 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    | 68,103.95    | 10,522           | 97.70  | 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       | -231,242.21   | 0.00         | -95,424          | 70.80  | WATER & SEWER REVENUE                |
| 20000-32200 | GRANTS                       | 0               | 0               | 0              | -1,457,911.55 | 0.00         | 1,457,912        | 100.00 | WATER & SEWER REVENUE                |
| 20000-33300 | WATER IMPACT FEES            | -20,000         | 0               | -20,000        | -8,380.19     | 0.00         | -11,620          | 41.90  | WATER REVENUE                        |
| 20000-33400 | WATER INSPECTION FEES        | -900            | 0               | -900           | -300.00       | 0.00         | -600             | 33.30  | WATER REVENUE                        |
| 20000-33500 | WATER FEES                   | -1,503,185      | 0               | -1,503,185     | -1,023,088.89 | 0.00         | -480,096         | 68.10  | WATER REVENUE                        |
| 20000-33600 | WATER TAPPING FEES           | -16,000         | 0               | -16,000        | -5,415.00     | 0.00         | -10,585          | 33.80  | WATER REVENUE                        |
| 20000-33700 | WATER SERVICE CHARGES        | -12,632         | 0               | -12,632        | -15,830.00    | 0.00         | 3,198            | 125.30 | WATER REVENUE                        |
| 20000-33800 | DELINQUENT FEES              | -61,200         | 0               | -61,200        | -35,765.76    | 0.00         | -25,434          | 58.40  | WATER REVENUE                        |
| 20000-33900 | CONVENIENCE FEES             | -18,961         | 0               | -18,961        | -17,564.84    | 0.00         | -1,396           | 92.60  | WATER & SEWER REVENUE                |
| 20000-35200 | SEWER FEES                   | -2,259,437      | 0               | -2,259,437     | -1,941,768.49 | 0.00         | -317,669         | 85.90  | 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        | -50,270.00    | 0.00         | -10,604          | 82.60  | 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        | 534,157.85    | 0.00         | 209,377          | 71.80  | WATER WAGES AND BENEFITS             |
| 20211-40100 | OVERTIME                     | 47,022          | 0               | 47,022         | 52,503.05     | 0.00         | -5,481           | 111.70 | WATER WAGES AND BENEFITS             |
| 20211-40200 | FICA                         | 57,479          | 0               | 57,479         | 44,138.44     | 0.00         | 13,341           | 76.80  | WATER WAGES AND BENEFITS             |
| 20211-40300 | RETIREMENT                   | 282,543         | 0               | 282,543        | 196,551.54    | 0.00         | 85,991           | 69.60  | WATER WAGES AND BENEFITS             |
| 20211-40301 | HEALTH INSURANCE RETIREES    | 33,344          | 0               | 33,344         | 30,733.67     | 0.00         | 2,610            | 92.20  | WATER WAGES AND BENEFITS             |
| 20211-40400 | INSURANCE EMPLOYEES          | 228,148         | 0               | 228,148        | 114,276.35    | 0.00         | 113,872          | 50.10  | 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         | 72,526.48     | 319.90       | 18,466           | 79.80  | 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         | 71,825.82     | 13,868.18    | -5,694           | 107.10 | 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         | 21,367.47     | 0.00         | 1,633            | 92.90  | WATER OTHER OPERATIONAL EXPENDITURES |
| 20211-42300 | UTILITIES                    | 127,926         | 0               | 127,926        | 116,084.17    | 0.00         | 11,842           | 90.70  | WATER OTHER OPERATIONAL EXPENDITURES |
| 20211-42400 | TELEPHONE                    | 6,478           | 0               | 6,478          | 5,070.47      | 0.00         | 1,408            | 78.30  | 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         | 33,908.30     | 0.00         | 4,829            | 87.50  | 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          | 7,742.00   | 323.10       | -470             | 106.20 | WATER OTHER OPERATIONAL EXPENDITURES |
| 20211-46800 | FUEL                         | 30,829          | 0               | 30,829         | 26,849.41  | 2,500.00     | 1,480            | 95.20  | 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         | 22,665.15  | 6,960.76     | -9,626           | 148.10 | 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         | 22,815.93  | 0.00         | -12,816          | 228.20 | WATER OTHER OPERATIONAL EXPENDITURES |
| 20211-47700 | SMALL TOOLS & SUPPLIES       | 17,000          | 0               | 17,000         | 14,521.67  | 0.00         | 2,478            | 85.40  | 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         | 65,740.49  | 1,017.23     | 7,242            | 90.20  | WATER OTHER OPERATIONAL EXPENDITURES |
| 20211-48300 | TESTING                      | 16,000          | 0               | 16,000         | 4,356.87   | 0.00         | 11,643           | 27.20  | WATER OTHER OPERATIONAL EXPENDITURES |
| 20211-48400 | PLANT MAINTENANCE            | 102,000         | 0               | 102,000        | 67,240.52  | 34,406.05    | 353              | 99.70  | 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        | 295,573.28 | 0.00         | 98,548           | 75.00  | SEWER WAGES AND BENEFITS             |
| 20212-40100 | OVERTIME                     | 23,647          | 0               | 23,647         | 32,704.67  | 0.00         | -9,058           | 138.30 | SEWER WAGES AND BENEFITS             |
| 20212-40200 | FICA                         | 31,959          | 0               | 31,959         | 24,397.44  | 0.00         | 7,562            | 76.30  | SEWER WAGES AND BENEFITS             |
| 20212-40300 | RETIREMENT                   | 152,973         | 0               | 152,973        | 108,412.84 | 0.00         | 44,560           | 70.90  | SEWER WAGES AND BENEFITS             |
| 20212-40301 | HEALTH INSURANCE RETIREES    | 21,072          | 0               | 21,072         | 15,122.41  | 0.00         | 5,950            | 71.80  | SEWER WAGES AND BENEFITS             |
| 20212-40400 | INSURANCE EMPLOYEES          | 158,142         | 0               | 158,142        | 110,999.77 | 0.00         | 47,142           | 70.20  | 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         | 65,532.99  | 319.90       | -4,519           | 107.40 | SEWER OTHER OPERATIONAL EXPENDITURES |
| 20212-41700 | PUMPS MAINTENANCE            | 20,000          | 0               | 20,000         | 32,692.09  | 39,879.05    | -52,571          | 362.90 | SEWER OTHER OPERATIONAL EXPENDITURES |
| 20212-41900 | PURIFICATION CHEMICALS       | 10,000          | 0               | 10,000         | 61,364.61  | 3,911.53     | -55,276          | 652.80 | 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         | 21,384.07  | 0.00         | -243             | 101.10 | SEWER OTHER OPERATIONAL EXPENDITURES |
| 20212-42300 | UTILITIES                    | 334,695         | 0               | 334,695        | 308,597.44 | 0.00         | 26,098           | 92.20  | SEWER OTHER OPERATIONAL EXPENDITURES |
| 20212-42400 | TELEPHONE                    | 5,254           | 0               | 5,254          | 4,070.47   | 0.00         | 1,184            | 77.50  | 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          | 12,964.00  | 0.00         | -7,964           | 259.30 | 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          | 6,762.16   | 553.88       | 263              | 96.50  | SEWER OTHER OPERATIONAL EXPENDITURES |
| 20212-46800 | FUEL                         | 26,889          | 0               | 26,889         | 21,039.36  | 2,500.00     | 3,350            | 87.50  | 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         | 9,317.68   | 0.00         | 682              | 93.20  | SEWER OTHER OPERATIONAL EXPENDITURES |
| 20212-47100 | EQUIP.-MAINT. & SERVICE      | 25,000          | 0               | 25,000         | 53,742.07  | 6,960.97     | -35,703          | 242.80 | 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         | 13,898.15  | 0.00         | 1,102            | 92.70  | 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        | 102,021.41     | 0.00         | 58,554           | 63.50  | SEWER OTHER OPERATIONAL EXPENDITURES |
| 20212-48400 | PLANT MAINTENANCE             | 90,000          | 0               | 90,000         | 120,891.19     | 1,618.78     | -32,510          | 136.10 | 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        | -16,504.89     | 0.00         | -4,447           | 78.80  | NM OTHER REVENUE                     |
| 30000-42900 | MISCELLANEOUS                 | 600             | 0               | 600            | 505.15         | 0.00         | 95               | 84.20  | NM EXPENDITURES                      |
| 40000-31400 | INTEREST INCOME               | -6,724          | 0               | -6,724         | -4,793.83      | 0.00         | -1,930           | 71.30  | ST OTHER REVENUE                     |
| 40000-35500 | SALES & USE TAX               | -22,115,181     | 0               | -22,115,181    | -18,079,172.42 | 0.00         | -4,036,009       | 81.80  | ST SALES AND USE TAX REVENUE         |
| 40000-41000 | COLLECTION EXPENSE            | 265,382         | 0               | 265,382        | 207,821.88     | 0.00         | 57,560           | 78.30  | ST EXPENDITURES                      |
| 40000-42900 | MISCELLANEOUS                 | 0               | 0               | 0              | 100.00         | 0.00         | -100             | 100.00 | ST EXPENDITURES                      |
| 40000-90400 | TRANS TO CAP PROJ-STREETS     | 3,653,782       | 0               | 3,653,782      | 3,091,291.02   | 0.00         | 562,491          | 84.60  | ST TRANSFERS OUT                     |
| 40000-90600 | TRANSFER TO GENERAL FUND      | 10,961,345      | 0               | 10,961,345     | 9,273,873.05   | 0.00         | 1,687,472        | 84.60  | ST TRANSFERS OUT                     |
| 40000-90800 | TRANS. TO SPEC. SALES TAX     | 3,653,782       | 0               | 3,653,782      | 3,091,291.02   | 0.00         | 562,491          | 84.60  | ST TRANSFERS OUT                     |
| 40000-91100 | TRANSFER DISTRICT 3 SALES TAX | 3,580,890       | 0               | 3,580,890      | 2,414,895.45   | 0.00         | 1,165,995        | 67.40  | 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       | -405,028.15    | 0.00         | -74,410          | 84.50  | SST OTHER REVENUE                    |
| 50000-42900 | MISCELLANEOUS                 | 18,000          | 0               | 18,000         | 15,350.83      | 0.00         | 2,649            | 85.30  | SST EXPENDITURES                     |
| 50000-90100 | TRANS. FROM SALES TAX         | -3,653,782      | 0               | -3,653,782     | -3,091,291.02  | 0.00         | -562,491         | 84.60  | 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        | -13,534.25     | 0.00         | -5,651           | 70.50  | NM OTHER REVENUE                     |
| 51000-42900 | MISCELLANEOUS                 | 0               | 0               | 0              | 423.21         | 0.00         | -423             | 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         | -4,090.73      | 0.00         | -1,224           | 77.00  | NM OTHER REVENUE                     |
| 60000-31400 | INTEREST INCOME               | -5,111          | 0               | -5,111         | -5,324.88      | 0.00         | 214              | 104.20 | 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     | -2,414,895.45  | 0.00         | -1,165,995       | 67.40  | D3 OPERATING TRANSFERS IN            |
| 70000-31400 | INTEREST INCOME               | -433,332        | 0               | -433,332       | -360,105.27    | 0.00         | -73,227          | 83.10  | SC OTHER REVENUE                     |
| 70000-42900 | MISCELLANEOUS                 | 12,000          | 0               | 12,000         | 11,440.40      | 0.00         | 560              | 95.30  | SC EXPENDITURES                      |
| 70000-49000 | CONSTRUCTION-STREETS          | 5,850,000       | 3,000,000       | 8,850,000      | 2,978,367.03   | 35,080.00    | 5,836,553        | 34.10  | SC CAPITAL OUTLAY                    |
| 70000-90400 | TRANSFER FROM SALES TAX       | -3,653,782      | 0               | -3,653,782     | -3,091,291.02  | 0.00         | -562,491         | 84.60  | SC TRANSFERS IN                      |