



June 22, 2026

Memo to: Mayor, Council, and Citizens  
From: Jessica Farno, Finance Director  
Reference: Financial Statements for the 9-month period ending May 31<sup>st</sup>, 2026

## GOVERNMENTAL FUNDS

### **REVENUE**

As of May 31<sup>st</sup>, 2026, fiscal year-to-date (FYTD) revenue for Governmental Funds totals \$27.25 million, representing 49.4% of the \$55.16 million FY2026 revenue budget.

Sales Tax Collections total \$17.18 million, or 77.0% of the annual budget (\$22.31 million). Ad Valorem Tax Collections are \$2.22 million, or 101.9% of budget.

### **EXPENDITURES**

FYTD operating expenditures total \$18.91 million, which is 74.3% of the \$25.47 million operating budget. Capital Outlay expenditures are \$12.38 million, or 92.1% of the \$13.44 million capital outlay budget.

## ENTERPRISE FUND

### **REVENUE**

As of May 31<sup>st</sup>, 2026, Enterprise Fund FYTD revenue totals \$3.19 million, or 68.7% of the \$4.64 million operating revenue budget.

### **EXPENSES**

Enterprise Fund FYTD operating expenses total \$4.72 million, or 71.1% of the \$6.64 million operating expenditure budget. Capital Outlay totals \$1.92 million, or 30.5% of the \$6.30 million capital outlay budget.

## PERSONNEL

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

**City of Mandeville**  
**Governmental Funds Report**  
**May 31, 2026**

	General Fund	Sales Tax Fund	Special Sales Tax Fund	District 3 Funds	Street Const. Fund	Non-Major Funds	FYTD 2026 Actuals	FY 2026 Budget	FY 2026 Revised Budget	% of Budget	FY 2025 Budget	FY 2025 Actuals
<b>REVENUES</b>												
Advalorem Taxes	2,217,292						2,217,292	2,175,216	2,175,216	101.9%	1,996,470	2,175,216
Franchise Taxes	684,932						684,932	944,011	944,011	72.6%	944,011	574,473
Sales and Use Taxes		17,182,714					17,182,714	22,305,931	22,305,931	77.0%	22,115,181	16,235,505
Grants Revenue	352,817		-	-			352,817	16,394,382	16,394,382	2.2%	17,163,051	111,625
Other Revenue	6,155,362	3,754	272,932	2,352	349,578	24,001	6,807,979	13,289,295	13,339,295	51.0%	16,437,132	5,665,957
<b>Subtotal Revenues</b>	<b>9,410,403</b>	<b>17,186,468</b>	<b>272,932</b>	<b>2,352</b>	<b>349,578</b>	<b>24,001</b>	<b>27,245,734</b>	<b>55,108,835</b>	<b>55,158,835</b>	<b>49.4%</b>	<b>58,655,845</b>	<b>24,762,776</b>
Operating Transfers In	11,832,425		2,965,336	2,158,550	2,965,336		19,921,647	30,489,229	30,489,229	65.3%	27,318,936	16,048,884
<b>TOTAL REVENUES and TRANSFERS IN</b>	<b>21,242,828</b>	<b>17,186,468</b>	<b>3,238,268</b>	<b>2,160,902</b>	<b>3,314,914</b>	<b>24,001</b>	<b>47,167,381</b>	<b>85,598,064</b>	<b>85,648,064</b>	<b>55.1%</b>	<b>85,974,781</b>	<b>40,811,660</b>
<b>EXPENDITURES</b>												
General Government	7,479,595	197,563	14,618		10,368	789	7,702,933	8,562,856	9,862,856	78.1%	11,052,451	6,196,289
Public Safety	8,688,025						8,688,025	12,248,535	12,248,535	70.9%	10,954,958	8,744,774
Public Works	2,500,428						2,500,428	3,223,059	3,223,059	77.6%	2,947,707	2,262,318
Cemetery	22,048						22,048	136,523	136,523	16.1%	136,523	35,020
Capital Outlay	7,858,182				4,520,659		12,378,841	14,257,000	13,437,000	92.1%	26,863,500	3,768,422
<b>Subtotal Expenditures</b>	<b>26,548,278</b>	<b>197,563</b>	<b>14,618</b>	<b>-</b>	<b>4,531,027</b>	<b>789</b>	<b>31,292,275</b>	<b>38,427,973</b>	<b>38,907,973</b>	<b>80.4%</b>	<b>51,955,139</b>	<b>21,006,823</b>
Operating Transfers Out		16,985,230	2,936,417	-			19,921,647	30,489,229	30,489,229	65.3%	28,187,850	16,048,884
<b>TOTAL EXPENDITURES and TRANSFERS OUT</b>	<b>26,548,278</b>	<b>17,182,793</b>	<b>2,951,035</b>	<b>-</b>	<b>4,531,027</b>	<b>789</b>	<b>51,213,922</b>	<b>68,917,202</b>	<b>69,397,202</b>	<b>73.8%</b>	<b>80,142,989</b>	<b>37,055,707</b>
<b>NET FUND INCREASE/(DECREASE) *</b>	<b>(5,305,450)</b>	<b>3,675</b>	<b>287,233</b>	<b>2,160,902</b>	<b>(1,216,113)</b>	<b>23,212</b>	<b>(4,046,541)</b>	<b>16,680,862</b>	<b>16,250,862</b>	<b>-24.9%</b>	<b>5,831,792</b>	<b>3,755,953</b>

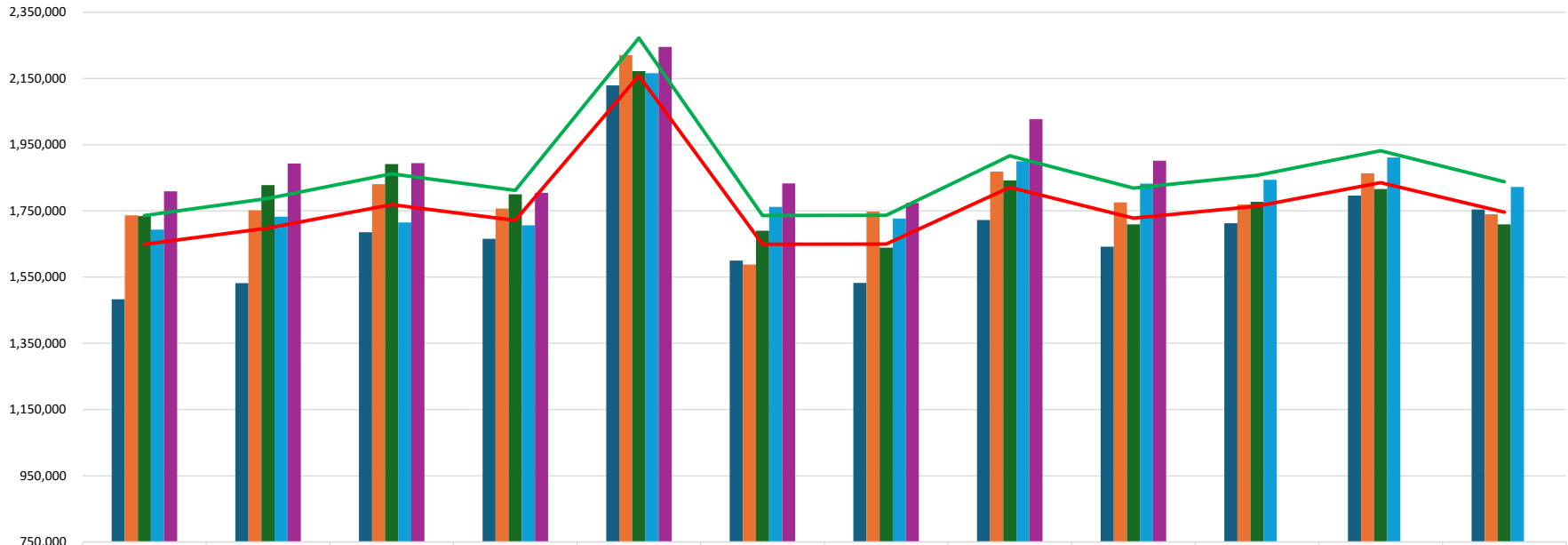
\* These amounts are unaudited and subject to change.

**City of Mandeville  
Enterprise Fund Report  
May 31, 2026**

	Water	Sewer	FYTD 2026 Actuals	FY 2026 Budget	FY 2026 Revised Budget	% of Budget	FY 2025 Budget	FY 2025 Actuals
<b>REVENUES</b>								
Water Income	1,238,853		1,238,853	1,513,395	1,513,395	81.9%	1,613,917	956,567
Sewer Income		1,771,412	1,771,412	2,836,183	2,836,183	62.5%	2,333,196	1,800,751
Other Revenue	88,659	88,659	177,318	290,636	290,636	61.0%	345,627	1,386,604
<b>Subtotal Revenues</b>	<b>1,327,512</b>	<b>1,860,071</b>	<b>3,187,583</b>	<b>4,640,214</b>	<b>4,640,214</b>	<b>68.7%</b>	<b>4,292,740</b>	<b>4,143,922</b>
Interfund Transfers In			-	-	-	0.0%	5,338,051	-
<b>TOTAL REVENUES and INTERFUND TRANSFERS IN</b>	<b>1,327,512</b>	<b>1,860,071</b>	<b>3,187,583</b>	<b>4,640,214</b>	<b>4,640,214</b>	<b>68.7%</b>	<b>9,630,791</b>	<b>4,143,922</b>
<b>EXPENDITURES</b>								
Wages and Benefits	955,701	564,240	1,519,941	2,330,767	2,330,767	65.2%	2,205,019	1,451,668
Other Operational Expenditures	786,042	817,867	1,603,909	2,183,714	2,183,714	73.4%	1,700,464	1,494,516
Depreciation Expense	796,975	796,975	1,593,950	2,125,266	2,125,266	75.0%	2,068,124	1,551,093
<b>Subtotal Expenditures</b>	<b>2,538,718</b>	<b>2,179,082</b>	<b>4,717,800</b>	<b>6,639,747</b>	<b>6,639,747</b>	<b>71.1%</b>	<b>5,973,607</b>	<b>4,497,277</b>
<b>NET FUND INCREASE/(DECREASE) *</b>	<b>(1,211,206)</b>	<b>(319,011)</b>	<b>(1,530,217)</b>	<b>(1,999,533)</b>	<b>(1,999,533)</b>	<b>76.5%</b>	<b>3,657,184</b>	<b>(353,355)</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 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	1,911,494	1,822,512
FY 2026	1,809,432	1,892,990	1,894,362	1,804,918	2,245,473	1,833,155	1,773,951	2,026,829	1,901,604			
FY 2026 Budgeted	1,735,972	1,787,617	1,862,147	1,812,009	2,272,457	1,736,244	1,736,482	1,916,732	1,818,862	1,857,347	1,931,853	1,838,210
FY 2026 5% shortfall	1,649,173	1,698,236	1,769,040	1,721,409	2,158,834	1,649,432	1,649,657	1,820,895	1,727,918	1,764,480	1,835,260	1,746,299

■ FY 2022   
 ■ FY 2023   
 ■ FY 2024   
 ■ FY 2025   
 ■ FY 2026   
 — FY 2026 Budgeted   
 — FY 2026 5% shortfall

17,182,714 YTD Actual  
 16,678,522 YTD Budgeted  
 504,192 Variance  
 3.02%

17,182,714 YTD Actual  
 15,844,594 YTD 5% Shortfall  
 1,338,120 Variance

17,182,714 YTD Actual  
 22,305,931 FY2026 Total Budget  
 (5,123,217) Variance

1,707,739 Average needed per month for remaining months to hit budget

ORG	OBJ	ORG OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	Budget Pivot
10000	30000	10000-30000	AD VALOREM TAXES	-2,175,216	0	-2,175,216	-2,217,291.70	0.00	42,076	101.90	GF ADVALOREM TAXES
10000	30400	10000-30400	BEER TAX & LIQUOR LIC.	-35,000	0	-35,000	-18,510.95	0.00	-16,489	52.90	GF OTHER REVENUE
10000	30600	10000-30600	STUDENT RESOURCE OFFICER	-840,620	0	-840,620	-718,485.18	0.00	-122,135	85.50	GF OTHER REVENUE
10000	30800	10000-30800	FRANCHISE TAXES	-944,011	0	-944,011	-684,932.38	0.00	-259,079	72.60	GF FRANCHISE TAXES
10000	30900	10000-30900	GARBAGE COLLECTION FEES	-1,116,000	0	-1,116,000	-890,178.09	0.00	-225,822	79.80	GF OTHER REVENUE
10000	31100	10000-31100	INSURANCE LICENSES	-695,000	0	-695,000	-521,732.76	0.00	-173,267	75.10	GF OTHER REVENUE
10000	31200	10000-31200	MISCELLANEOUS INCOME	-333,333	0	-333,333	-215,734.34	0.00	-117,599	64.70	GF OTHER REVENUE
10000	31300	10000-31300	POLICE FEES	-581,633	0	-581,633	-409,227.60	0.00	-172,405	70.40	GF OTHER REVENUE
10000	31400	10000-31400	INTEREST INCOME	-543,211	0	-543,211	-329,597.73	0.00	-213,613	60.70	GF OTHER REVENUE
10000	31500	10000-31500	OCCUPATIONAL LICENSES	-650,000	0	-650,000	-641,811.97	0.00	-8,188	98.70	GF OTHER REVENUE
10000	31600	10000-31600	CONTRACTOR LICENSES	-35,000	0	-35,000	-31,118.00	0.00	-3,882	88.90	GF OTHER REVENUE
10000	31900	10000-31900	DMV	-60,000	0	-60,000	-48,429.00	0.00	-11,571	80.70	GF OTHER REVENUE
10000	32200	10000-32200	GRANT INCOME	-8,569,382	0	-8,569,382	-352,816.93	0.00	-8,216,565	4.10	GF GRANTS REVENUE
10000	32250	10000-32250	SUPPLEMENTAL PAY	-266,500	0	-266,500	-207,920.00	0.00	-58,580	78.00	GF OTHER REVENUE
10000	32300	10000-32300	BUILDING PERMITS	-168,244	0	-168,244	-159,014.62	0.00	-9,229	94.50	GF OTHER REVENUE
10000	32400	10000-32400	ZONING FEES	-5,000	0	-5,000	-7,600.00	0.00	2,600	152.00	GF OTHER REVENUE
10000	32700	10000-32700	SALE OF PLOTS AND CRYPTS	-30,000	0	-30,000	-61,245.00	0.00	31,245	204.20	GF OTHER REVENUE
10000	34100	10000-34100	SALE OF PROPERTY	0	0	0	-6,000.00	0.00	6,000	100.00	GF OTHER REVENUE
10000	34200	10000-34200	TRAILHEAD REVENUES	-120,000	0	-120,000	-99,956.65	0.00	-20,043	83.30	GF OTHER REVENUE
10000	34300	10000-34300	KEEP MANDEVILLE BEAUTIFUL	0	-50,000	-50,000	-500.00	0.00	-49,500	1.00	GF OTHER REVENUE
10000	34400	10000-34400	COMMUNITY CENTER	-6,300	0	-6,300	-7,000.00	0.00	700	111.10	GF OTHER REVENUE
10000	34600	10000-34600	EMERGENCY INCOME	-6,641,290	0	-6,641,290	0.00	0.00	-6,641,290	0.00	GF OTHER REVENUE
10000	34601	10000-34601	ELEVATIONS INCOME	-250,000	0	-250,000	-1,781,300.04	0.00	1,531,300	712.52	GF OTHER REVENUE
10000	90500	10000-90500	TRANSFER SALES TAX	-11,055,890	0	-11,055,890	-8,896,008.06	0.00	-2,159,882	80.50	GF TRANSFERS IN
10000	90600	10000-90600	TRANSFER SPECIAL SALES TAX	-5,457,219	0	-5,457,219	-2,936,416.51	0.00	-2,520,802	53.80	GF TRANSFERS IN
10100	40000	10100-40000	SALARIES	1,784,723	0	1,784,723	1,321,183.00	0.00	463,540	74.00	GF GENERAL GOVERNMENT EXPENDITURES
10100	40100	10100-40100	OVERTIME	18,016	0	18,016	34,305.25	0.00	-16,289	190.40	GF GENERAL GOVERNMENT EXPENDITURES
10100	40200	10100-40200	FICA	138,088	0	138,088	100,524.28	0.00	37,564	72.80	GF GENERAL GOVERNMENT EXPENDITURES
10100	40300	10100-40300	RETIREMENT	638,359	0	638,359	473,706.13	0.00	164,653	74.20	GF GENERAL GOVERNMENT EXPENDITURES
10100	40301	10100-40301	HEALTH INSURANCE RETIREES	44,721	0	44,721	22,567.76	0.00	22,153	50.50	GF GENERAL GOVERNMENT EXPENDITURES
10100	40400	10100-40400	INSURANCE EMPLOYEES	665,443	0	665,443	432,541.22	0.00	232,902	65.00	GF GENERAL GOVERNMENT EXPENDITURES
10100	40600	10100-40600	WORKER'S COMPENSATION	40,583	0	40,583	40,936.68	0.00	-354	100.90	GF GENERAL GOVERNMENT EXPENDITURES
10100	40700	10100-40700	DMV	87,393	0	87,393	70,552.00	0.00	16,841	80.70	GF GENERAL GOVERNMENT EXPENDITURES
10100	41000	10100-41000	AUDIT & ACCOUNTING FEES	250,000	0	250,000	81,987.00	0.00	168,013	32.80	GF GENERAL GOVERNMENT EXPENDITURES
10100	41200	10100-41200	MAGISTRATE RETAINER	24,000	0	24,000	18,000.00	0.00	6,000	75.00	GF GENERAL GOVERNMENT EXPENDITURES
10100	41300	10100-41300	LEGAL FEES	599,775	0	599,775	448,685.14	0.00	151,090	74.80	GF GENERAL GOVERNMENT EXPENDITURES
10100	41400	10100-41400	COMP LAND USE PLAN REVISION	50,105	0	50,105	6,435.00	0.00	43,670	12.80	GF GENERAL GOVERNMENT EXPENDITURES
10100	41500	10100-41500	ENGINEERING FEES	150,000	0	150,000	117,869.97	0.00	32,130	78.60	GF GENERAL GOVERNMENT EXPENDITURES
10100	41600	10100-41600	COMPUTER SUPPLIES & PROGRAMS	225,178	0	225,178	133,057.25	218.39	91,902	59.20	GF GENERAL GOVERNMENT EXPENDITURES
10100	42100	10100-42100	MEMBERSHIP DUES & SUBS.	21,853	0	21,853	8,529.86	0.00	13,323	39.00	GF GENERAL GOVERNMENT EXPENDITURES
10100	42200	10100-42200	PRINTING	18,317	0	18,317	14,893.91	0.00	3,423	81.30	GF GENERAL GOVERNMENT EXPENDITURES
10100	42300	10100-42300	UTILITIES	57,051	0	57,051	46,699.31	0.00	10,352	81.90	GF GENERAL GOVERNMENT EXPENDITURES
10100	42400	10100-42400	TELEPHONE	25,007	0	25,007	18,940.44	0.00	6,067	75.70	GF GENERAL GOVERNMENT EXPENDITURES
10100	42500	10100-42500	ADVERTISING	27,885	0	27,885	11,466.94	0.00	16,418	41.10	GF GENERAL GOVERNMENT EXPENDITURES
10100	42600	10100-42600	INSURANCE GENERAL	25,177	0	25,177	23,541.26	0.00	1,636	93.50	GF GENERAL GOVERNMENT EXPENDITURES
10100	42700	10100-42700	JANITORIAL SERVICES	18,939	0	18,939	21,763.80	0.00	-2,825	114.90	GF GENERAL GOVERNMENT EXPENDITURES
10100	42800	10100-42800	INSURANCE PROPERTY	49,317	0	49,317	32,772.82	0.00	16,544	66.50	GF GENERAL GOVERNMENT EXPENDITURES
10100	42900	10100-42900	MISCELLANEOUS	40,826	0	40,826	43,430.53	0.00	-2,605	106.40	GF GENERAL GOVERNMENT EXPENDITURES
10100	43000	10100-43000	OFFICE SUPPLIES	18,658	0	18,658	8,635.47	0.00	10,023	46.30	GF GENERAL GOVERNMENT EXPENDITURES
10100	43200	10100-43200	BUILDING MAINTENANCE	88,500	0	88,500	92,813.60	0.00	-4,314	104.90	GF GENERAL GOVERNMENT EXPENDITURES
10100	43300	10100-43300	MAINTENANCE RECREATION	30,000	0	30,000	24,453.31	1,593.78	3,953	86.80	GF GENERAL GOVERNMENT EXPENDITURES
10100	43400	10100-43400	COMMUNITY CENTER	48,000	0	48,000	13,960.65	0.00	34,039	29.10	GF GENERAL GOVERNMENT EXPENDITURES
10100	43500	10100-43500	PLANNING & DEVELOPMENT	1,072,000	0	1,072,000	664,774.53	11,472.00	395,753	63.10	GF GENERAL GOVERNMENT EXPENDITURES
10100	43600	10100-43600	RECORDING FEES	9,113	0	9,113	10,000.00	0.00	-887	109.70	GF GENERAL GOVERNMENT EXPENDITURES

ORG	OBJ	ORG OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	Budget Pivot
10100	43700	10100-43700	TRAILHEAD	180,000	0	180,000	122,036.85	4,259.58	53,704	70.20	GF GENERAL GOVERNMENT EXPENDITURES
10100	43800	10100-43800	CORONER'S FEES	1,000	0	1,000	2,000.00	0.00	-1,000	200.00	GF GENERAL GOVERNMENT EXPENDITURES
10100	43900	10100-43900	KEEP MANDEVILLE BEAUTIFUL	67,000	0	67,000	55,502.42	0.00	11,498	82.80	GF GENERAL GOVERNMENT EXPENDITURES
10100	44000	10100-44000	POSTAGE	7,488	0	7,488	7,605.86	0.00	-118	101.60	GF GENERAL GOVERNMENT EXPENDITURES
10100	44100	10100-44100	BANQUETS	14,000	0	14,000	8,341.47	0.00	5,659	59.60	GF GENERAL GOVERNMENT EXPENDITURES
10100	44200	10100-44200	TRAVEL CONVS. & CONFS.	54,300	0	54,300	42,727.68	0.00	11,572	78.70	GF GENERAL GOVERNMENT EXPENDITURES
10100	45000	10100-45000	DECOR. & BEAUTIFICATION	35,000	50,000	85,000	13,242.35	1,511.70	70,246	17.40	GF GENERAL GOVERNMENT EXPENDITURES
10100	45500	10100-45500	ANIMAL CONTROL	1,000	0	1,000	315.00	0.00	685	31.50	GF GENERAL GOVERNMENT EXPENDITURES
10100	45600	10100-45600	HUMANITIES	0	0	0	135.00	0.00	-135	100.00	GF GENERAL GOVERNMENT EXPENDITURES
10100	45800	10100-45800	MAYOR'S ALLOWANCE	500	0	500	0.00	0.00	500	0.00	GF GENERAL GOVERNMENT EXPENDITURES
10100	45900	10100-45900	P & Z MEETING FEES	8,400	0	8,400	6,300.00	0.00	2,100	75.00	GF GENERAL GOVERNMENT EXPENDITURES
10100	46000	10100-46000	COUNCIL MEETING FEES	72,000	0	72,000	54,000.00	0.00	18,000	75.00	GF GENERAL GOVERNMENT EXPENDITURES
10100	46500	10100-46500	CIVIL SERVICE	8,190	0	8,190	15,422.74	0.00	-7,233	188.30	GF GENERAL GOVERNMENT EXPENDITURES
10100	46700	10100-46700	UNIFORMS	5,615	0	5,615	4,928.49	0.00	687	87.80	GF GENERAL GOVERNMENT EXPENDITURES
10100	46800	10100-46800	FUEL	2,694	0	2,694	1,213.83	0.00	1,480	45.10	GF GENERAL GOVERNMENT EXPENDITURES
10100	46900	10100-46900	INSURANCE VEHICLES	4,432	0	4,432	9,634.45	0.00	-5,202	217.40	GF GENERAL GOVERNMENT EXPENDITURES
10100	47000	10100-47000	VEHICLE MAINTENANCE	3,000	0	3,000	4,457.96	0.00	-1,458	148.60	GF GENERAL GOVERNMENT EXPENDITURES
10100	47100	10100-47100	EQUIPMENT MAINTENANCE	1,885	0	1,885	1,238.88	-6,960.76	7,607	-303.50	GF GENERAL GOVERNMENT EXPENDITURES
10100	47500	10100-47500	EQUIPMENT RENTAL	29,514	0	29,514	21,768.20	0.00	7,746	73.80	GF GENERAL GOVERNMENT EXPENDITURES
10100	47600	10100-47600	CONTRACTED SERVICES	90,000	0	90,000	48,016.30	0.00	41,984	53.40	GF GENERAL GOVERNMENT EXPENDITURES
10100	48900	10100-48900	TRAINING	5,000	0	5,000	14,165.77	0.00	-9,166	283.30	GF GENERAL GOVERNMENT EXPENDITURES
10100	49000	10100-49000	GARBAGE COLLECTION FEES	1,116,000	0	1,116,000	791,049.39	0.00	324,951	70.90	GF GENERAL GOVERNMENT EXPENDITURES
10100	49900	10100-49900	EMERGENCY EXPENSE	0	0	0	100,910.25	0.00	-100,910	100.00	GF GENERAL GOVERNMENT EXPENDITURES
10100	49901	10100-49901	ELEVATIONS EXPENSE	250,000	0	250,000	1,781,300.04	0.00	-1,531,300	712.50	GF GENERAL GOVERNMENT EXPENDITURES
10100	49999	10100-49999	MISCELLANEOUS EXPENSE	0	0	0	1,481.67	0.00	-1,482	100.00	GF GENERAL GOVERNMENT EXPENDITURES
10100	50000	10100-50000	GENERAL LIABILITY CLAIMS	40,000	0	40,000	32,773.54	0.00	7,226	81.90	GF GENERAL GOVERNMENT EXPENDITURES
10100	88000	10100-88000	CAPITAL OUTLAY	3,200,000	430,000	3,630,000	6,654,506.04	-56,846.26	-2,967,660	181.80	GF CAPITAL OUTLAY
10110	40000	10110-40000	SALARIES	4,762,757	0	4,762,757	3,258,999.97	0.00	1,503,757	68.40	GF PUBLIC SAFETY EXPENDITURES
10110	40050	10110-40050	SUPPLEMENTAL PAY	266,500	0	266,500	208,716.07	0.00	57,784	78.30	GF PUBLIC SAFETY EXPENDITURES
10110	40100	10110-40100	OVERTIME	647,338	0	647,338	521,866.12	0.00	125,472	80.60	GF PUBLIC SAFETY EXPENDITURES
10110	40200	10110-40200	FICA	418,326	0	418,326	297,419.82	0.00	120,906	71.10	GF PUBLIC SAFETY EXPENDITURES
10110	40300	10110-40300	RETIREMENT	2,046,378	0	2,046,378	1,481,761.72	0.00	564,616	72.40	GF PUBLIC SAFETY EXPENDITURES
10110	40301	10110-40301	HEALTH INSURANCE RETIREES	380,351	0	380,351	329,321.33	0.00	51,030	86.60	GF PUBLIC SAFETY EXPENDITURES
10110	40400	10110-40400	INSURANCE EMPLOYEES	1,717,084	0	1,717,084	1,104,279.30	0.00	612,805	64.30	GF PUBLIC SAFETY EXPENDITURES
10110	40600	10110-40600	WORKER'S COMPENSATION	140,635	0	140,635	129,632.82	0.00	11,002	92.20	GF PUBLIC SAFETY EXPENDITURES
10110	41600	10110-41600	COMPUTER SUPPLIES & PROGRAMS	799,780	0	799,780	509,010.96	11,606.51	279,163	65.10	GF PUBLIC SAFETY EXPENDITURES
10110	42100	10110-42100	MEMBERSHIP DUES & SUBS.	3,500	0	3,500	2,550.01	0.00	950	72.90	GF PUBLIC SAFETY EXPENDITURES
10110	42200	10110-42200	PRINTING	2,500	0	2,500	1,623.00	0.00	877	64.90	GF PUBLIC SAFETY EXPENDITURES
10110	42300	10110-42300	UTILITIES	21,930	0	21,930	19,581.56	0.00	2,348	89.30	GF PUBLIC SAFETY EXPENDITURES
10110	42400	10110-42400	TELEPHONE	35,137	0	35,137	26,761.46	0.00	8,376	76.20	GF PUBLIC SAFETY EXPENDITURES
10110	42600	10110-42600	INSURANCE GENERAL	131,711	0	131,711	137,491.19	0.00	-5,780	104.40	GF PUBLIC SAFETY EXPENDITURES
10110	42700	10110-42700	JANITORIAL	19,510	0	19,510	28,192.59	0.00	-8,683	144.50	GF PUBLIC SAFETY EXPENDITURES
10110	42800	10110-42800	INSURANCE PROPERTY	173,511	0	173,511	109,977.60	0.00	63,533	63.40	GF PUBLIC SAFETY EXPENDITURES
10110	42900	10110-42900	BANK CHARGES	1,085	0	1,085	0.00	0.00	1,085	0.00	GF PUBLIC SAFETY EXPENDITURES
10110	43000	10110-43000	OFFICE SUPPLIES	10,000	0	10,000	5,736.05	0.00	4,264	57.40	GF PUBLIC SAFETY EXPENDITURES
10110	43200	10110-43200	BUILDING MAINTENANCE	30,000	0	30,000	33,806.64	-4,561.94	755	97.50	GF PUBLIC SAFETY EXPENDITURES
10110	44000	10110-44000	POSTAGE	1,436	0	1,436	269.61	0.00	1,166	18.80	GF PUBLIC SAFETY EXPENDITURES
10110	44200	10110-44200	TRAVEL CONVS. & CONFS.	15,735	0	15,735	1,392.01	0.00	14,343	8.80	GF PUBLIC SAFETY EXPENDITURES
10110	46300	10110-46300	CRIME PREVENTION	12,000	0	12,000	5,148.67	0.00	6,851	42.90	GF PUBLIC SAFETY EXPENDITURES
10110	46500	10110-46500	CIVIL SERVICE	48,150	0	48,150	37,190.62	0.00	10,959	77.20	GF PUBLIC SAFETY EXPENDITURES
10110	46600	10110-46600	RADIO MAINTENANCE	60,000	0	60,000	18,356.14	-17,238.14	58,882	1.90	GF PUBLIC SAFETY EXPENDITURES
10110	46700	10110-46700	UNIFORMS	40,000	0	40,000	21,309.64	15,328.62	3,362	91.60	GF PUBLIC SAFETY EXPENDITURES
10110	46800	10110-46800	FUEL	139,805	0	139,805	112,562.69	0.00	27,242	80.50	GF PUBLIC SAFETY EXPENDITURES
10110	46900	10110-46900	INSURANCE VEHICLES	56,876	0	56,876	79,828.84	0.00	-22,953	140.40	GF PUBLIC SAFETY EXPENDITURES

ORG	OBJ	ORG OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	Budget Pivot
10110	47000	10110-47000	VEHICLE MAINTENANCE	110,000	0	110,000	119,842.65	0.00	-9,843	108.90	GF PUBLIC SAFETY EXPENDITURES
10110	47100	10110-47100	EQUIPMENT MAINTENANCE	1,000	0	1,000	1,772.39	0.00	-772	177.20	GF PUBLIC SAFETY EXPENDITURES
10110	47200	10110-47200	CRIME INVESTIGATION	5,000	0	5,000	1,875.00	0.00	3,125	37.50	GF PUBLIC SAFETY EXPENDITURES
10110	47300	10110-47300	POLICE SUPPLIES	60,000	0	60,000	29,240.61	0.00	30,759	48.70	GF PUBLIC SAFETY EXPENDITURES
10110	47500	10110-47500	EQUIPMENT RENTAL	3,000	0	3,000	2,481.87	0.00	518	82.70	GF PUBLIC SAFETY EXPENDITURES
10110	47600	10110-47600	CONTRACTED SERVICES	2,500	0	2,500	3,412.50	0.00	-913	136.50	GF PUBLIC SAFETY EXPENDITURES
10110	48900	10110-48900	TRAINING	85,000	0	85,000	46,613.24	0.00	38,387	54.80	GF PUBLIC SAFETY EXPENDITURES
10110	88000	10110-88000	CAPITAL OUTLAY	852,000	0	852,000	510,490.24	172,298.64	169,211	80.10	GF CAPITAL OUTLAY
10120	40000	10120-40000	SALARIES	1,291,950	0	1,291,950	1,034,411.53	0.00	257,538	80.10	GF PUBLIC WORKS EXPENDITURES
10120	40100	10120-40100	OVERTIME	60,339	0	60,339	41,768.08	0.00	18,571	69.20	GF PUBLIC WORKS EXPENDITURES
10120	40200	10120-40200	FICA	103,876	0	103,876	79,664.61	0.00	24,211	76.70	GF PUBLIC WORKS EXPENDITURES
10120	40300	10120-40300	RETIREMENT	481,223	0	481,223	382,642.94	0.00	98,580	79.50	GF PUBLIC WORKS EXPENDITURES
10120	40301	10120-40301	HEALTH INSURANCE RETIREES	41,760	0	41,760	35,402.10	0.00	6,358	84.80	GF PUBLIC WORKS EXPENDITURES
10120	40400	10120-40400	INSURANCE EMPLOYEES	453,385	0	453,385	325,775.89	0.00	127,609	71.90	GF PUBLIC WORKS EXPENDITURES
10120	40600	10120-40600	WORKER'S COMPENSATION	48,656	0	48,656	31,839.64	0.00	16,816	65.40	GF PUBLIC WORKS EXPENDITURES
10120	41600	10120-41600	COMPUTER SUPPLIES & PROGRAMS	96,163	0	96,163	45,800.69	2,850.72	47,512	50.60	GF PUBLIC WORKS EXPENDITURES
10120	42100	10120-42100	MEMBERSHIP DUES & SUBS.	3,000	0	3,000	3,454.14	0.00	-454	115.10	GF PUBLIC WORKS EXPENDITURES
10120	42200	10120-42200	PRINTING	1,500	0	1,500	61.50	0.00	1,439	4.10	GF PUBLIC WORKS EXPENDITURES
10120	42300	10120-42300	UTILITIES	220,964	0	220,964	178,548.30	0.00	42,416	80.80	GF PUBLIC WORKS EXPENDITURES
10120	42400	10120-42400	TELEPHONE	7,894	0	7,894	6,993.91	0.00	900	88.60	GF PUBLIC WORKS EXPENDITURES
10120	42600	10120-42600	INSURANCE GENERAL	21,351	0	21,351	19,629.24	0.00	1,722	91.90	GF PUBLIC WORKS EXPENDITURES
10120	42700	10120-42700	JANITORIAL	0	0	0	3,908.43	0.00	-3,908	100.00	GF PUBLIC WORKS EXPENDITURES
10120	42800	10120-42800	INSURANCE PROPERTY	41,662	0	41,662	25,489.97	0.00	16,172	61.20	GF PUBLIC WORKS EXPENDITURES
10120	43000	10120-43000	OFFICE SUPPLIES	4,000	0	4,000	3,499.07	0.00	501	87.50	GF PUBLIC WORKS EXPENDITURES
10120	43200	10120-43200	BUILDING MAINTENANCE	70,000	0	70,000	67,104.08	0.00	2,896	95.90	GF PUBLIC WORKS EXPENDITURES
10120	43900	10120-43900	CANALS & DRAINAGE	4,000	0	4,000	2,925.35	0.00	1,075	73.10	GF PUBLIC WORKS EXPENDITURES
10120	44200	10120-44200	TRAVEL CONVS. & CONFS.	2,000	0	2,000	8,721.85	0.00	-6,722	436.10	GF PUBLIC WORKS EXPENDITURES
10120	46500	10120-46500	CIVIL SERVICE	7,407	0	7,407	5,772.00	0.00	1,635	77.90	GF PUBLIC WORKS EXPENDITURES
10120	46700	10120-46700	UNIFORMS	13,500	0	13,500	18,247.24	0.00	-4,747	135.20	GF PUBLIC WORKS EXPENDITURES
10120	46800	10120-46800	FUEL	18,000	0	18,000	17,842.28	2,518.47	-2,361	113.10	GF PUBLIC WORKS EXPENDITURES
10120	46900	10120-46900	INSURANCE VEHICLES	20,929	0	20,929	27,325.72	0.00	-6,397	130.60	GF PUBLIC WORKS EXPENDITURES
10120	47000	10120-47000	VEHICLE MAINTENANCE	30,000	0	30,000	22,696.57	0.00	7,303	75.70	GF PUBLIC WORKS EXPENDITURES
10120	47100	10120-47100	EQUIPMENT MAINTENANCE	65,000	0	65,000	41,615.20	3.21	23,382	64.00	GF PUBLIC WORKS EXPENDITURES
10120	47500	10120-47500	EQUIPMENT RENTAL	2,500	0	2,500	1,374.77	0.00	1,125	55.00	GF PUBLIC WORKS EXPENDITURES
10120	47600	10120-47600	CONTRACTED SERVICES	20,000	0	20,000	7,028.17	0.00	12,972	35.10	GF PUBLIC WORKS EXPENDITURES
10120	47700	10120-47700	SMALL TOOLS & SUPPLIES	40,000	0	40,000	41,223.85	0.00	-1,224	103.10	GF PUBLIC WORKS EXPENDITURES
10120	47900	10120-47900	SIGNS & LIGHTS	10,000	0	10,000	7,752.50	0.00	2,248	77.50	GF PUBLIC WORKS EXPENDITURES
10120	48000	10120-48000	SAND ASPHALT & GRAVEL	40,000	0	40,000	9,061.27	18,730.56	12,208	69.50	GF PUBLIC WORKS EXPENDITURES
10120	48900	10120-48900	TRAINING	1,000	0	1,000	2,846.66	0.00	-1,847	284.70	GF PUBLIC WORKS EXPENDITURES
10120	50000	10120-50000	GENERAL LIABILITY CLAIMS	1,000	0	1,000	0.00	0.00	1,000	0.00	GF PUBLIC WORKS EXPENDITURES
10120	88000	10120-88000	CAPITAL OUTLAY	830,000	0	830,000	693,186.01	84,200.82	52,613	93.70	GF CAPITAL OUTLAY
10140	43400	10140-43400	MAINTENANCE CEMETERY	136,523	0	136,523	22,047.55	0.00	114,475	16.10	GF CEMETERY EXPENDITURES
20000	31200	20000-31200	MISCELLANEOUS REVENUES	0	0	0	-3,061.24	0.00	3,061	100.00	WATER & SEWER REVENUE
20000	31400	20000-31400	INTEREST INCOME	-270,386	0	-270,386	-157,712.04	0.00	-112,674	58.30	WATER & SEWER REVENUE
20000	32200	20000-32200	GRANTS	0	0	0	-4,045.19	0.00	4,045	100.00	WATER & SEWER REVENUE
20000	33300	20000-33300	WATER IMPACT FEES	-20,000	0	-20,000	-22,085.10	0.00	2,085	110.40	WATER REVENUE
20000	33400	20000-33400	WATER INSPECTION FEES	-433	0	-433	-1,250.00	0.00	817	288.70	WATER REVENUE
20000	33500	20000-33500	WATER FEES	-1,419,284	0	-1,419,284	-1,168,134.29	0.00	-251,150	82.30	WATER REVENUE
20000	33600	20000-33600	WATER TAPPING FEES	-8,033	0	-8,033	-23,087.00	0.00	15,054	287.40	WATER REVENUE
20000	33700	20000-33700	WATER SERVICE CHARGES	-18,475	0	-18,475	-24,307.25	0.00	5,832	131.60	WATER REVENUE
20000	33800	20000-33800	DELINQUENT FEES	-47,170	0	-47,170	10.87	0.00	-47,181	0.00	WATER REVENUE
20000	33900	20000-33900	CONVENIENCE FEES	-20,250	0	-20,250	-12,499.03	0.00	-7,751	61.70	WATER & SEWER REVENUE
20000	35200	20000-35200	SEWER FEES	-2,749,386	0	-2,749,386	-1,691,211.92	0.00	-1,058,174	61.50	SEWER REVENUE
20000	35300	20000-35300	SEWER TAPPING FEES	-3,938	0	-3,938	-7,200.00	0.00	3,262	182.80	SEWER REVENUE

ORG	OBJ	ORG OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	Budget Pivot
20000	35400	20000-35400	SEWER INSPECTION FEES	-354	0	-354	-500.00	0.00	146	141.20	SEWER REVENUE
20000	35500	20000-35500	SEWER IMPACT FEES	-11,309	0	-11,309	-26,927.04	0.00	15,618	238.10	SEWER REVENUE
20000	39900	20000-39900	DHH FEES	-71,196	0	-71,196	-45,573.00	0.00	-25,623	64.00	SEWER REVENUE
20211	40000	20211-40000	SALARIES	754,660	0	754,660	492,247.03	0.00	262,413	65.20	WATER WAGES AND BENEFITS
20211	40100	20211-40100	OVERTIME	47,022	0	47,022	38,721.09	0.00	8,301	82.30	WATER WAGES AND BENEFITS
20211	40200	20211-40200	FICA	61,407	0	61,407	39,821.03	0.00	21,586	64.80	WATER WAGES AND BENEFITS
20211	40300	20211-40300	RETIREMENT	282,362	0	282,362	207,438.05	0.00	74,924	73.50	WATER WAGES AND BENEFITS
20211	40301	20211-40301	HEALTH INSURANCE RETIREES	33,344	0	33,344	38,479.54	0.00	-5,136	115.40	WATER WAGES AND BENEFITS
20211	40400	20211-40400	INSURANCE EMPLOYEES	208,676	0	208,676	123,074.16	0.00	85,602	59.00	WATER WAGES AND BENEFITS
20211	40600	20211-40600	WORKER'S COMPENSATION	27,639	0	27,639	15,919.82	0.00	11,719	57.60	WATER WAGES AND BENEFITS
20211	41000	20211-41000	LICENSES & PERMITS	55,000	0	55,000	33,337.07	0.00	21,663	60.60	WATER OTHER OPERATIONAL EXPENDITURES
20211	41600	20211-41600	COMPUTER SUPPLIES & PROGRAMS	91,312	0	91,312	55,980.60	1,425.36	33,906	62.90	WATER OTHER OPERATIONAL EXPENDITURES
20211	41700	20211-41700	PUMPS MAINTENANCE	7,500	0	7,500	4,749.42	0.00	2,751	63.30	WATER OTHER OPERATIONAL EXPENDITURES
20211	41900	20211-41900	PURIFICATION CHEMICALS	80,000	0	80,000	63,851.70	40,601.18	-24,453	130.60	WATER OTHER OPERATIONAL EXPENDITURES
20211	42100	20211-42100	MEMBERSHIP DUES & SUBS.	2,700	0	2,700	2,233.90	0.00	466	82.70	WATER OTHER OPERATIONAL EXPENDITURES
20211	42200	20211-42200	PRINTING	26,090	0	26,090	27,780.81	0.00	-1,691	106.50	WATER OTHER OPERATIONAL EXPENDITURES
20211	42300	20211-42300	UTILITIES	139,414	0	139,414	114,870.16	0.00	24,544	82.40	WATER OTHER OPERATIONAL EXPENDITURES
20211	42400	20211-42400	TELEPHONE	6,478	0	6,478	4,276.48	0.00	2,202	66.00	WATER OTHER OPERATIONAL EXPENDITURES
20211	42600	20211-42600	INSURANCE GENERAL	11,847	0	11,847	11,048.45	0.00	799	93.30	WATER OTHER OPERATIONAL EXPENDITURES
20211	42700	20211-42700	JANITORIAL	0	0	0	731.26	0.00	-731	100.00	WATER OTHER OPERATIONAL EXPENDITURES
20211	42800	20211-42800	INSURANCE PROPERTY	28,632	0	28,632	17,473.99	0.00	11,158	61.00	WATER OTHER OPERATIONAL EXPENDITURES
20211	42900	20211-42900	BANK CHARGES	40,762	0	40,762	28,920.37	0.00	11,842	70.90	WATER OTHER OPERATIONAL EXPENDITURES
20211	43000	20211-43000	OFFICE SUPPLIES	2,000	0	2,000	2,179.28	0.00	-179	109.00	WATER OTHER OPERATIONAL EXPENDITURES
20211	43200	20211-43200	BUILDING MAINTENANCE	15,672	0	15,672	30,731.35	0.00	-15,059	196.10	WATER OTHER OPERATIONAL EXPENDITURES
20211	44000	20211-44000	POSTAGE	150	0	150	1,765.09	0.00	-1,615	1,176.70	WATER OTHER OPERATIONAL EXPENDITURES
20211	44200	20211-44200	TRAVEL CONVS. & CONFS.	4,000	0	4,000	8,757.63	0.00	-4,758	218.90	WATER OTHER OPERATIONAL EXPENDITURES
20211	46500	20211-46500	CIVIL SERVICE	4,019	0	4,019	3,150.50	0.00	869	78.40	WATER OTHER OPERATIONAL EXPENDITURES
20211	46700	20211-46700	UNIFORMS	8,600	0	8,600	9,444.37	0.00	-844	109.80	WATER OTHER OPERATIONAL EXPENDITURES
20211	46800	20211-46800	FUEL	32,253	0	32,253	30,221.64	1,327.93	703	97.80	WATER OTHER OPERATIONAL EXPENDITURES
20211	46900	20211-46900	INSURANCE VEHICLES	25,117	0	25,117	25,405.65	0.00	-289	101.10	WATER OTHER OPERATIONAL EXPENDITURES
20211	47000	20211-47000	VEHICLE MAINTENANCE	20,000	0	20,000	12,074.01	0.00	7,926	60.40	WATER OTHER OPERATIONAL EXPENDITURES
20211	47100	20211-47100	EQUIPMENT MAINT. & SERVICE	40,000	0	40,000	49,395.65	-6,960.76	-2,435	106.10	WATER OTHER OPERATIONAL EXPENDITURES
20211	47500	20211-47500	EQUIPMENT RENTAL	1,244	0	1,244	723.27	0.00	521	58.10	WATER OTHER OPERATIONAL EXPENDITURES
20211	47600	20211-47600	CONTRACTED SERVICES	22,575	0	22,575	8,864.80	0.00	13,710	39.30	WATER OTHER OPERATIONAL EXPENDITURES
20211	47700	20211-47700	SMALL TOOLS & SUPPLIES	43,700	0	43,700	17,021.46	0.00	26,679	39.00	WATER OTHER OPERATIONAL EXPENDITURES
20211	48100	20211-48100	DEPRECIATION	807,730	0	807,730	0.00	0.00	807,730	0.00	WATER DEPRECIATION EXPENSE
20211	48200	20211-48200	CONNECTION SUPPLIES	135,000	0	135,000	111,083.41	-2,689.14	26,606	80.30	WATER OTHER OPERATIONAL EXPENDITURES
20211	48300	20211-48300	TESTING	16,000	0	16,000	6,325.56	2,716.00	6,958	56.50	WATER OTHER OPERATIONAL EXPENDITURES
20211	48400	20211-48400	PLANT MAINTENANCE	102,000	0	102,000	98,073.28	850.00	3,077	97.00	WATER OTHER OPERATIONAL EXPENDITURES
20211	48900	20211-48900	TRAINING	5,000	0	5,000	4,963.05	0.00	37	99.30	WATER OTHER OPERATIONAL EXPENDITURES
20211	49300	20211-49300	EMERGENCY REPAIRS	30,000	0	30,000	608.00	0.00	29,392	2.00	WATER OTHER OPERATIONAL EXPENDITURES
20212	40000	20212-40000	SALARIES	428,802	0	428,802	284,631.99	0.00	144,170	66.40	SEWER WAGES AND BENEFITS
20212	40100	20212-40100	OVERTIME	23,647	0	23,647	26,114.42	0.00	-2,467	110.40	SEWER WAGES AND BENEFITS
20212	40200	20212-40200	FICA	34,879	0	34,879	23,078.60	0.00	11,800	66.20	SEWER WAGES AND BENEFITS
20212	40300	20212-40300	RETIREMENT	158,657	0	158,657	105,313.84	0.00	53,343	66.40	SEWER WAGES AND BENEFITS
20212	40301	20212-40301	HEALTH INSURANCE RETIREES	21,072	0	21,072	1,864.63	0.00	19,207	8.80	SEWER WAGES AND BENEFITS
20212	40400	20212-40400	INSURANCE EMPLOYEES	225,597	0	225,597	114,139.54	0.00	111,457	50.60	SEWER WAGES AND BENEFITS
20212	40600	20212-40600	WORKER'S COMPENSATION	23,003	0	23,003	9,097.04	0.00	13,906	39.50	SEWER WAGES AND BENEFITS
20212	41000	20212-41000	LICENSES & PERMITS	5,467	0	5,467	2,228.75	0.00	3,238	40.80	SEWER OTHER OPERATIONAL EXPENDITURES
20212	41600	20212-41600	COMPUTER SUPPLIES & PROGRAMS	65,000	0	65,000	38,435.82	814.49	25,750	60.40	SEWER OTHER OPERATIONAL EXPENDITURES
20212	41700	20212-41700	PUMPS MAINTENANCE	80,000	0	80,000	83,554.03	8,572.00	-12,126	115.20	SEWER OTHER OPERATIONAL EXPENDITURES
20212	41900	20212-41900	PURIFICATION CHEMICALS	80,000	0	80,000	40,167.91	23,390.00	16,442	79.40	SEWER OTHER OPERATIONAL EXPENDITURES
20212	42100	20212-42100	MEMBERSHIP DUES & SUBS.	2,000	0	2,000	1,053.96	0.00	946	52.70	SEWER OTHER OPERATIONAL EXPENDITURES
20212	42200	20212-42200	PRINTING	26,112	0	26,112	16,735.04	0.00	9,377	64.10	SEWER OTHER OPERATIONAL EXPENDITURES

ORG	OBJ	ORG OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	Budget Pivot
20212	42300	20212-42300	UTILITIES	368,569	0	368,569	271,243.39	0.00	97,326	73.60	SEWER OTHER OPERATIONAL EXPENDITURES
20212	42400	20212-42400	TELEPHONE	5,254	0	5,254	2,522.69	0.00	2,731	48.00	SEWER OTHER OPERATIONAL EXPENDITURES
20212	42600	20212-42600	INSURANCE GENERAL	7,405	0	7,405	6,897.67	0.00	507	93.10	SEWER OTHER OPERATIONAL EXPENDITURES
20212	42700	20212-42700	JANITORIAL	0	0	0	403.45	0.00	-403	100.00	SEWER OTHER OPERATIONAL EXPENDITURES
20212	42800	20212-42800	INSURANCE PROPERTY	14,879	0	14,879	7,282.85	0.00	7,596	48.90	SEWER OTHER OPERATIONAL EXPENDITURES
20212	43000	20212-43000	OFFICE SUPPLIES	2,060	0	2,060	947.32	0.00	1,113	46.00	SEWER OTHER OPERATIONAL EXPENDITURES
20212	43200	20212-43200	BUILDING MAINTENANCE	16,991	0	16,991	56,553.14	0.00	-39,562	332.80	SEWER OTHER OPERATIONAL EXPENDITURES
20212	44000	20212-44000	POSTAGE	167	0	167	1,216.31	0.00	-1,049	728.30	SEWER OTHER OPERATIONAL EXPENDITURES
20212	44200	20212-44200	TRAVEL CONV. & CONF.	4,000	0	4,000	2,796.98	0.00	1,203	69.90	SEWER OTHER OPERATIONAL EXPENDITURES
20212	46500	20212-46500	CIVIL SERVICE	2,503	0	2,503	2,170.00	0.00	333	86.70	SEWER OTHER OPERATIONAL EXPENDITURES
20212	46700	20212-46700	UNIFORMS	9,079	0	9,079	7,443.91	0.00	1,635	82.00	SEWER OTHER OPERATIONAL EXPENDITURES
20212	46800	20212-46800	FUEL	26,889	0	26,889	19,971.37	732.65	6,185	77.00	SEWER OTHER OPERATIONAL EXPENDITURES
20212	46900	20212-46900	INSURANCE VEHICLES	21,396	0	21,396	24,582.75	0.00	-3,187	114.90	SEWER OTHER OPERATIONAL EXPENDITURES
20212	47000	20212-47000	VEHICLE MAINTENANCE	10,000	0	10,000	13,266.18	1,358.50	-4,625	146.20	SEWER OTHER OPERATIONAL EXPENDITURES
20212	47100	20212-47100	EQUIP.-MAINT. & SERVICE	68,803	0	68,803	20,214.60	-6,960.97	55,549	19.30	SEWER OTHER OPERATIONAL EXPENDITURES
20212	47500	20212-47500	EQUIPMENT RENTAL	1,000	0	1,000	399.67	0.00	600	40.00	SEWER OTHER OPERATIONAL EXPENDITURES
20212	47600	20212-47600	CONTRACTED SERVICES	15,000	0	15,000	14,335.00	0.00	665	95.60	SEWER OTHER OPERATIONAL EXPENDITURES
20212	47700	20212-47700	SMALL TOOLS & SUPPLIES	15,000	0	15,000	4,895.98	0.00	10,104	32.60	SEWER OTHER OPERATIONAL EXPENDITURES
20212	48100	20212-48100	DEPRECIATION	1,317,536	0	1,317,536	0.00	0.00	1,317,536	0.00	SEWER DEPRECIATION EXPENSE
20212	48200	20212-48200	CONNECTION SUPPLIES	16,000	0	16,000	9,121.53	0.00	6,878	57.00	SEWER OTHER OPERATIONAL EXPENDITURES
20212	48300	20212-48300	TESTING	160,575	0	160,575	107,515.40	0.00	53,060	67.00	SEWER OTHER OPERATIONAL EXPENDITURES
20212	48400	20212-48400	PLANT MAINTENANCE	130,000	0	130,000	55,385.56	0.00	74,614	42.60	SEWER OTHER OPERATIONAL EXPENDITURES
20212	48900	20212-48900	TRAINING	2,500	0	2,500	1,708.67	0.00	791	68.30	SEWER OTHER OPERATIONAL EXPENDITURES
20212	49300	20212-49300	EMERGENCY REPAIRS	30,000	0	30,000	4,817.38	0.00	25,183	16.10	SEWER OTHER OPERATIONAL EXPENDITURES
30000	31400	30000-31400	INTEREST INCOME	-19,670	0	-19,670	-11,583.07	0.00	-8,087	58.90	NM OTHER REVENUE
30000	42900	30000-42900	MISCELLANEOUS	600	0	600	441.89	0.00	158	73.60	NM EXPENDITURES
40000	31400	40000-31400	INTEREST INCOME	-5,782	0	-5,782	-3,754.48	0.00	-2,028	64.90	ST OTHER REVENUE
40000	35500	40000-35500	SALES & USE TAX	-22,305,931	0	-22,305,931	-17,182,713.63	0.00	-5,123,217	77.00	ST SALES AND USE TAX REVENUE
40000	41000	40000-41000	COLLECTION EXPENSE	267,671	0	267,671	197,483.48	0.00	70,188	73.80	ST EXPENDITURES
40000	42900	40000-42900	MISCELLANEOUS	120	0	120	80.00	0.00	40	66.70	ST EXPENDITURES
40000	90400	40000-90400	TRANS TO CAP PROJ-STREETS	3,685,297	0	3,685,297	2,965,336.02	0.00	719,961	80.50	ST TRANSFERS OUT
40000	90600	40000-90600	TRANSFER TO GENERAL FUND	11,055,890	0	11,055,890	8,896,008.06	0.00	2,159,882	80.50	ST TRANSFERS OUT
40000	90800	40000-90800	TRANS. TO SPEC. SALES TAX	3,685,297	0	3,685,297	2,965,336.02	0.00	719,961	80.50	ST TRANSFERS OUT
40000	91100	40000-91100	TRANSFER DISTRICT 3 SALES TAX	3,611,776	0	3,611,776	2,158,550.05	0.00	1,453,226	59.80	ST TRANSFERS OUT
50000	31400	50000-31400	INTEREST INCOME	-450,147	0	-450,147	-272,932.17	0.00	-177,215	60.60	SST OTHER REVENUE
50000	42900	50000-42900	MISCELLANEOUS	18,000	0	18,000	14,617.82	0.00	3,382	81.20	SST EXPENDITURES
50000	90100	50000-90100	TRANS. FROM SALES TAX	-3,685,297	0	-3,685,297	-2,965,336.02	0.00	-719,961	80.50	SST TRANSFERS IN
50000	90800	50000-90800	TRANSFER TO GENERAL FUND	5,457,219	0	5,457,219	2,936,416.51	0.00	2,520,802	53.80	SST OPERATING TRANSFERS OUT
51000	31400	51000-31400	INTEREST INCOME	-15,563	0	-15,563	-9,159.09	0.00	-6,404	58.90	NM OTHER REVENUE
51000	42900	51000-42900	MISCELLANEOUS	420	0	420	347.56	0.00	72	82.80	NM EXPENDITURES
51000	49100	51000-49100	ESCROW EXPENSE-SERIES 2000	0	0	0	0.00	420.00	-420	100.00	NM EXPENDITURES
52000	31400	52000-31400	INTEREST INCOME	-4,927	0	-4,927	-3,259.08	0.00	-1,668	66.10	NM OTHER REVENUE
60000	31400	60000-31400	INTEREST INCOME	-6,398	0	-6,398	-2,352.21	0.00	-4,046	36.80	D3 OTHER REVENUE
60000	32200	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	60000-90500	TRANSFER-SALES TAX	-3,611,776	0	-3,611,776	-2,158,550.05	0.00	-1,453,226	59.80	D3 OPERATING TRANSFERS IN
60000	91100	60000-91100	TRANSFER TO STREET CONST	2,993,750	0	2,993,750	0.00	0.00	2,993,750	0.00	D3 TRANSFERS OUT
70000	31400	70000-31400	INTEREST INCOME	-409,677	0	-409,677	-253,204.59	0.00	-156,472	61.80	SC OTHER REVENUE
70000	32200	70000-32200	GRANTS	0	0	0	-96,373.75	0.00	96,374	100.00	SC OTHER REVENUE
70000	42900	70000-42900	MISCELLANEOUS	12,000	0	12,000	10,367.66	0.00	1,632	86.40	SC EXPENDITURES
70000	43200	70000-43200	REPAIRS & MAINTENANCE	0	1,250,000	1,250,000	0.00	0.00	1,250,000	0.00	SC EXPENDITURES
70000	49000	70000-49000	CONSTRUCTION-STREETS	9,375,000	-1,250,000	8,125,000	4,520,659.48	58,551.96	3,545,789	56.40	SC CAPITAL OUTLAY
70000	90400	70000-90400	TRANSFER FROM SALES TAX	-3,685,297	0	-3,685,297	-2,965,336.02	0.00	-719,961	80.50	SC TRANSFERS IN
70000	91100	70000-91100	TRANSFER DISTRICT 3 SALES TAX	-2,993,750	0	-2,993,750	0.00	0.00	-2,993,750	0.00	SC TRANSFERS IN