

Financial Report
September

City of Wheeler

FYE 2023-2024

September 30, 2023

GENERAL FUND REVENUE

REVENUE	Current Fiscal Year to Date	% of Current Budget
City Business Licenses	1,161	61%
City Ordinance Violation	-	0%
City Planning & Review Feeds	700	70%
Police Fines	3,635	30%
Restricted TLT	-	0%
State Marijuana Tax	-	0%
Transient Lodging Tax	-	0%
Grants and Donations	2,000	200%
Homelessness Support	-	0%
State Cigarette Taxes	81	26%
State Liquor Taxes	2,253	27%
State Revenue Sharing Funds	2,416	50%
Transfer from Parks Fund	3,221	25%
Transfer from Storm Water Fund	4,306	25%
Transfer From Street Fund	4,015	25%
Transfer From Water Fund	25,389	25%
Interest	1,218	55%
Misc	120	12%
Previously Levied taxes	179	6%
Taxes Estimated to be	986	1%
County Timber	728	0%
Total Revenue	52,406	9%

REPORT NOTE:

Revenues and expenses should track at 25% of the budget.

Data is presented on cash basis.

At the end of September, cash balances were held as follows: LGIP \$484154.66, Columbia Bank \$53059.81, Columbia Bank Bond Checking \$ 50.00.

GENERAL FUND EXPENDITURES

EXPENDITURES	Current Fiscal Year to Date	% of Current Budget
Personnel Personnel Services	27,227	12%
Total Personnel	27,227	
Materials & Audit Services	-	0%
Bank Fee	120	16%
Building Permit Fee Expense	-	0%
City Council Meeting Expense	22	1%
City Hall Maintenance	384	13%
Emergency Preparedness	503	9%
Ethics Commission Annual Fee	-	0%
Homelessness Support	-	0%
Insurance, Bond	19,009	112%
IT Service	1,738	13%
Legal	5,806	9%
Membership Dues	75	6%
Minor Equipment	-	0%
Misc Expense	190	16%
Office Supplies	4,754	32%
Planner Contract	-	0%
Planning Commission Expense	-	0%
Police Contract	-	0%
Port of Tillamook Bay RR Lease	20	1%
Postage Meter	1,004	56%
Security System	343	69%
Staff Meetings/Classes	775	45%
Transient Lodging Tourism Tax	-	0%
Total Unappropriated Ending Bal	-	0%
Total Materials & Services	34,742	12%
CONTINGENCY	-	0%
TRANSFERS OUT	14,850	25%
Total Non-Departmental	14,850	
Total Expenditures	76,818	13%

General Fund Summary

	Fiscal Year
Beginning Fund Balance - July 1	\$ 157,450
Revenues year to date	52,406
Expenditures year to date	76,818
Ending Fund Balance - September 30 (estimated)	\$ 133,038

Fund No.	Fund Balances
100 General Fund	\$ 133,038
400 Building Reserve Fund	99,066
201 Parks Fund	4,423
401 PW Equipment Res Fund	25,934
200 Street Fund	33,300
300 Street LID Fund	29,657
604 Storm Water Drainage Fund	12,636
603 Storm Water CIP Fund	(75,634)
600 Water Fund	106,213
601 Water CIP Fund	120,187
602 Water Debt Fund	39,954

Total Fund Balances \$ 528,773 As of September 30, 2023
(rounding +/- \$1)

Debt Outstanding	
OECD Note Payable (Fnd300) pay off 12/1/26	\$ 26,160
GO Bond 3 (Fnd200) pay off 4/28/44	325,320
GO Bond 5 (Fnd200) pay off 4/28/44	285,193
GO Bond 7 (Fnd200) pay off 4/28/44	<u>134,711</u>
Total	<u>\$771,384</u>

Financial Report September FYE 2023-24

City of Wheeler

9/30/23

Other Funds - Revenues with Expenditures (by object class)

	400 Building Reserve Fund		YTD
	Year to Date	Budget	% of Budget
Beginning Fund Balance	97,509		
Plus: Revenues	1,557	3,700	42.09%
Personnel			
Other	-	1,500	
Materials and Services	-	25,000	0.00%
Capital Outlay	-	75,000	0.00%
Program Expenses Subtotal	-	101,500	
Debt Service			
Transfers Out			
Contingency			
Ending Fund Balance	99,066	(97,800)	

	201 Parks Fund		YTD
	Year to Date	Budget	% of Budget
	1,923		
	13,757	334,985	4.11%
	4,203	19,916	21.10%
	-	114	0.00%
	3,833	7,540	50.84%
	-	295,000	
	8,036	322,570	2%
	3,221	12,885	25.00%
	-	-	
	4,423	(470)	

	401 PW Equipment Reserve Fund		YTD
	Year to Date	Budget	% of Budget
	24,285		
	1,649	6,020	27.39%
	0	3,220	
	0	27,000	
	-	-	
	-	30,220	
	-	(24,200)	

	200 Street Fund		YTD
	Year to Date	Budget	% of Budget
Beginning Fund Balance	30,210		
Plus: Revenues	18,543	74,541	24.88%
Other	-	5,351,000	
Personnel Services	8,407	39,832	21.11%
Materials and Services	3,032	27,600	10.99%
Capital Outlay	-	7,500	
Program Expenses Subtotal	11,439	80,283	14.25%
Debt Service			
Transfers Out	4,014	17,258	23.26%
Contingency		-	
Ending Fund Balance	33,300	(23,000)	

	300 Street LID Fund		YTD
	Year to Date	Budget	% of Budget
	29,392		
	265	1,650	5.00%
	-	31,000,000	
	-	-	
	-	-	
	-	-	
	-	-	
	29,657	1,650	

	604 Storm Water Drainage Fund		YTD
	Year to Date	Budget	% of Budget
	10,671		
	8,192	33,000	24.82%
	1,051	4,919	21.37%
	69	6,500	1.06%
	-	6,000	
	1,120	17,419	6%
	5,107	20,425	25.00%
	12,636	5,596,000	
	-	(10,440)	

	603 Storm Water CIP Fund		
	Year to Date	Budget	YTD % of Budget
Beginning Fund Balance	(76,134)	-	
Plus: Revenues	500	8,678,000	0.01%
Other			
Personnel Services			
Materials and Services			
Capital Outlay	-	8,600,000	0.00%
Program Expenses Subtotal	-	8,600,000	
Debt Service			
Transfers Out			
Contingency			
Ending Fund Balance	(75,634)	78,000	

	602 Water Debt Fund		
	Year to Date	Budget	YTD % of Budget
Beginning Fund Balance	34,745		
Plus: Revenues	5,209	105,140	4.95%
Other			
Personnel Services	-	40,474	
Materials and Services	-		
Capital Outlay			
Program Expenses Subtotal	-	-	
Debt Service	-	100,466	
Transfers Out			
Contingency			
Ending Fund Balance	39,954	4,674	

	600 Water Fund		
	Year to Date	Budget	YTD % of Budget
	113,836	-	
	79,568	357,700	22.24%
	-	1,871	
	38,882	184,224	21.11%
	5,920	77,050	7.68%
	-	30,000	
	44,802	293,145	
	42,389	169,555	25.00%
	106,213	(105,000)	

	601 Water CIP Fund		
	Year to Date	Budget	YTD % of Budget
	104,201	-	
	15,986	1,068,550	1.50%
		130,350	
	-	1,000	
	-	1,000,000	0.00%
		1,131,350	
	-	-	
		10,000.00	
	120,187	(72,800)	

Year-to-Date Fund Gain or (Loss)

	Year-to-Date Actual (not audited)	Ending Fund Balance 30-Jun-23	Variance favorable (unfavorable)
100 General Fund	133,038	-	157,450
400 Building Reserve Fund	99,066	-	97,509
201 Parks Fund	4,423	-	1,557
401 PW Equipment Res Fund	25,934	-	1,923
200 Street Fund	33,300	-	2,500
300 Street LID Fund	29,657	-	1,649
604 Storm Water Drainage Fu	12,636	-	3,090
603 Storm Water CIP Fund	(75,634)	-	29,392
600 Water Fund	106,213	-	265
601 Water CIP Fund	120,187	-	1,965
602 Water Debt Fund	39,954	-	500
			(76,134)
			113,836
			(7,623)
			15,986
			5,209
			34,745

General Fund
Statement of Revenue and Expenditures

Current Period
Sep 2023
Sep 2023
Actual

Revenue & Expenditures

Revenue

Revenue from Collections

City business licenses	310.74
City Planning & Review Fees	650.00
Police fines	1,764.74

Total Revenue from Collections **\$2,725.48**

Revenue from Other Agencies

Grants and Donations	2,000.00
State cigarette taxes	53.46
State liquor taxes	897.18

Total Revenue from Other Agencies **\$2,950.64**

Transfer from Other Funds

Transfer from Parks Fund	3,221.25
Transfer from Storm Water Drainage	4,306.25
Transfer from Street Fund	4,014.50
Transfer from Water Fund	25,388.75

Total Transfer from Other Funds **\$36,930.75**

Other Revenue

Interest	401.62
Previous levied taxes	56.53
Taxes Estimated to be Received	310.90

Total Other Revenue **\$769.05**

Revenue **\$43,375.92**

Gross Profit **\$43,375.92**

Expenses

Personnel Services

Administrative Salaries	4,326.40
City Manager	5,384.00
Employee Retirement	(257.09)
Health Insurance	1,837.43
Medicare	140.80
Payroll Expenses	2.88
Social Security	602.04
Unemployment	0.10

Total Personnel Services **\$12,036.56**

Materials and Services

Bank Fee	120.11
City Council meeting expense	22.44
City Hall util/maint	96.65
Emergency Preparedness	393.70
Insurance, bond	626.69
Legal	2,820.80
Membership Dues	75.00
Misc Expense	344.43
Office Supplies, phone	2,989.55
Port of Till Bay RR Lease Fee	19.62
Postage Meter/Supplies (50%)	427.65
Staff meetings/classes	775.00

Total Materials and Services **\$8,711.64**

General Fund
Statement of Revenue and Expenditures

		Current Period
		Sep 2023
		Sep 2023
		Actual
Transfers		
	Transfer to Park	9,100.00
	Transfer to Street	5,750.00
	Total Transfers	\$14,850.00
	Expenses	\$35,598.20
	Revenue Less Expenditures	\$7,777.72
	Net Change in Fund Balance	\$7,777.72

Fund Balances

Beginning Fund Balance	125,259.35
Net Change in Fund Balance	7,777.72
Ending Fund Balance	133,037.07

Report Options

Fund: General Fund

Period: 9/1/2023 to 9/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Buildings Reserve Fund
Statement of Revenue and Expenditures

Current Period
Sep 2023
Sep 2023
Actual

Revenue & Expenditures

Revenue

Transfer from Other Funds

Transfer from Storm Water Drainage	50.00
Transfer from Water Fund	625.00

Total Transfer from Other Funds	\$675.00
--	-----------------

Other Revenue

Interest	299.81
----------	--------

Total Other Revenue	\$299.81
----------------------------	-----------------

Revenue	\$974.81
----------------	-----------------

Gross Profit	\$974.81
---------------------	-----------------

Revenue Less Expenditures	\$974.81
----------------------------------	-----------------

Net Change in Fund Balance	\$974.81
-----------------------------------	-----------------

Fund Balances

Beginning Fund Balance	98,091.37
Net Change in Fund Balance	974.81
Ending Fund Balance	99,066.18

Report Options

Fund: Buildings Reserve Fund

Period: 9/1/2023 to 9/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Statement of Revenue and Expenditures

Current Period
Sep 2023
Sep 2023
Actual

Revenue & Expenditures

Revenue

Transfer from Other Funds

Transfer from General Fund	9,100.00
Transfer from Water Fund	125.00

Total Transfer from Other Funds	\$9,225.00
--	-------------------

Other Revenue

Boat Launch Fee	1,542.00
Grants	2,900.00
Interest	13.87

Total Other Revenue	\$4,455.87
----------------------------	-------------------

Revenue	\$13,680.87
----------------	--------------------

Gross Profit	\$13,680.87
---------------------	--------------------

Expenses

Personnel Services

Employee Retirement	257.03
Health Insurance	212.16
Medicare	11.36
Public Works Director	544.00
Public Works Tech	239.36
Social Security	48.56

Total Personnel Services	\$1,312.47
---------------------------------	-------------------

Materials and Services

Janitorial Services	603.70
UP materials & supplies	86.00
Vehicle/Equip oper and main	76.86
WFP Materials & Supplies	779.44

Total Materials and Services	\$1,546.00
-------------------------------------	-------------------

Transfers

Transfer to General Fund	3,221.25
--------------------------	----------

Total Transfers	\$3,221.25
------------------------	-------------------

Expenses	\$6,079.72
-----------------	-------------------

Revenue Less Expenditures	\$7,601.15
----------------------------------	-------------------

Net Change in Fund Balance	\$7,601.15
-----------------------------------	-------------------

Fund Balances

Beginning Fund Balance	(3,178.63)
Net Change in Fund Balance	7,601.15
Ending Fund Balance	4,422.52

Report Options

Fund: Park Fund

Period: 9/1/2023 to 9/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Public Works Equipment Reserve Fund
Statement of Revenue and Expenditures

Current Period
Sep 2023
Sep 2023
Actual

Revenue & Expenditures

Revenue

Transfer from Other Funds

Transfer from Storm Water Drainage	250.00
Transfer from Street Fund	300.00
Transfer from Water Fund	875.00

Total Transfer from Other Funds	\$1,425.00
--	-------------------

Other Revenue

Interest	78.48
----------	-------

Total Other Revenue	\$78.48
----------------------------	----------------

Revenue	\$1,503.48
----------------	-------------------

Gross Profit	\$1,503.48
---------------------	-------------------

Revenue Less Expenditures	\$1,503.48
----------------------------------	-------------------

Net Change in Fund Balance	\$1,503.48
-----------------------------------	-------------------

Fund Balances

Beginning Fund Balance	24,430.21
Net Change in Fund Balance	1,503.48
Ending Fund Balance	25,933.69

Report Options

Fund: Public Works Equipment Reserve Fund

Period: 9/1/2023 to 9/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Current Period
Sep 2023
Sep 2023
Actual

Revenue & Expenditures

Revenue

Transfer from Other Funds

Transfer from Storm Water Drainage	500.00
Total Transfer from Other Funds	\$500.00
Revenue	\$500.00
Gross Profit	\$500.00
Revenue Less Expenditures	\$500.00
Net Change in Fund Balance	\$500.00

Fund Balances

Beginning Fund Balance	(76,134.01)
Net Change in Fund Balance	500.00
Ending Fund Balance	(75,634.01)

Report Options

Fund: Storm Water Capital Improvement Fund

Period: 9/1/2023 to 9/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Storm Water Drainage Fund

Statement of Revenue and Expenditures

Current Period
Sep 2023
Sep 2023
Actual

Revenue & Expenditures

Revenue

Transfer from Other Funds

Transfer from Water Fund 250.00

Total Transfer from Other Funds \$250.00

Other Revenue

Franchise Fees (1/2) 923.89

Interest 38.25

Monthly Utility Fee \ SWM 1,861.14

Total Other Revenue \$2,823.28

Revenue \$3,073.28

Gross Profit \$3,073.28

Expenses

Personnel Services

Employee Retirement 64.26

Health Insurance 53.04

Medicare 2.84

Public Works Director 136.00

Public Works Tech 59.84

Social Security 12.14

Total Personnel Services \$328.12

Materials and Services

Regular oper/main 30.74

Total Materials and Services \$30.74

Transfers

Transfer to Buildings Reserve 50.00

Transfer to General Fund 4,306.50

Transfer to PW Equip Reserv 250.00

Transfer to Storm Water Cap Im 500.00

Total Transfers \$5,106.50

Expenses \$5,465.36

Revenue Less Expenditures (\$2,392.08)

Net Change in Fund Balance (\$2,392.08)

Fund Balances

Beginning Fund Balance 15,028.96

Net Change in Fund Balance (2,392.08)

Ending Fund Balance 12,636.88

Report Options

Fund: Storm Water Drainage Fund

Period: 9/1/2023 to 9/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Statement of Revenue and Expenditures

	Current Period
	Sep 2023
	Sep 2023
	Actual
Revenue & Expenditures	
Revenue	
Revenue from Collections	
City business licenses	310.76
Total Revenue from Collections	\$310.76
Transfer from Other Funds	
Transfer from General Fund	5,750.00
Total Transfer from Other Funds	\$5,750.00
Other Revenue	
Franchise Fees (1/2)	923.89
Interest	99.87
State gasoline tax	2,894.03
Total Other Revenue	\$3,917.79
Revenue	\$9,978.55
Gross Profit	\$9,978.55
Expenses	
Personnel Services	
Employee Retirement	514.05
Health Insurance	424.31
Medicare	22.72
Public Works Director	1,088.00
Public Works Tech	478.72
Social Security	97.13
Unemployment	0.02
Total Personnel Services	\$2,624.95
Materials and Services	
Regular oper/main	214.81
Street Lights	398.20
Total Materials and Services	\$613.01
Transfers	
Transfer to General Fund	4,014.25
Transfer to PW Equip Reserv	300.00
Total Transfers	\$4,314.25
Expenses	\$7,552.21
Revenue Less Expenditures	\$2,426.34
Net Change in Fund Balance	\$2,426.34
Fund Balances	
Beginning Fund Balance	30,574.22
Net Change in Fund Balance	2,426.34
Ending Fund Balance	33,000.56

Report Options

Fund: Street Fund

Period: 9/1/2023 to 9/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Street LID Fund
Statement of Revenue and Expenditures

	Current Period
	Sep 2023
	Sep 2023
	Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest	89.75
Total Other Revenue	\$89.75
Revenue	\$89.75
Gross Profit	\$89.75
Revenue Less Expenditures	\$89.75
Net Change in Fund Balance	\$89.75

Fund Balances

Beginning Fund Balance	29,567.03
Net Change in Fund Balance	89.75
Ending Fund Balance	29,656.78

Report Options
Fund: Street LID Fund
Period: 9/1/2023 to 9/30/2023
Detail Level: Level 2 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

Water Capital Improvment Fund
Statement of Revenue and Expenditures

	Current Period
	Sep 2023
	Sep 2023
	Actual

Revenue & Expenditures

Revenue

Transfer from Other Funds

Transfer from Water Fund	15,000.00
Total Transfer from Other Funds	\$15,000.00

Other Revenue

Interest	363.73
Total Other Revenue	\$363.73

Revenue	\$15,363.73
Gross Profit	\$15,363.73
Revenue Less Expenditures	\$15,363.73
Net Change in Fund Balance	\$15,363.73

Fund Balances

Beginning Fund Balance	104,822.99
Net Change in Fund Balance	15,363.73
Ending Fund Balance	120,186.72

Report Options
Fund: Water Capital Improvment Fund
Period: 9/1/2023 to 9/30/2023
Detail Level: Level 2 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

Water Debt Service Fund
Statement of Revenue and Expenditures

Current Period
Sep 2023
Sep 2023
Actual

Revenue & Expenditures

Revenue

Transfer from Other Funds

Transfer from Water Fund	125.00
Total Transfer from Other Funds	\$125.00

Other Revenue

Current Year Taxes	169.58
Interest	120.92
Previous levied taxes	28.26
Water Debt Service Fee	4,127.15

Total Other Revenue	\$4,445.91
----------------------------	-------------------

Revenue	\$4,570.91
----------------	-------------------

Gross Profit	\$4,570.91
---------------------	-------------------

Revenue Less Expenditures	\$4,570.91
----------------------------------	-------------------

Net Change in Fund Balance	\$4,570.91
-----------------------------------	-------------------

Fund Balances

Beginning Fund Balance	35,383.40
Net Change in Fund Balance	4,570.91
Ending Fund Balance	39,954.31

Report Options

Fund: Water Debt Service Fund

Period: 9/1/2023 to 9/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Water Fund
Statement of Revenue and Expenditures

Current Period
Sep 2023
Sep 2023
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest	320.74
Water Usage Fees	42,168.20

Total Other Revenue	\$42,488.94
----------------------------	--------------------

Revenue	\$42,488.94
----------------	--------------------

Gross Profit	\$42,488.94
---------------------	--------------------

Expenses

Personnel Services

Employee Retirement	2,377.49
Health Insurance	1,962.48
Medicare	105.07
Public Works Director	5,032.00
Public Works Tech	2,214.08
Social Security	449.28
Unemployment	0.05

Total Personnel Services	\$12,140.45
---------------------------------	--------------------

Materials and Services

Contract Maintenance	3,786.00
Minor Equipment	269.99
Regular oper/main	444.00
Utilities	235.30

Total Materials and Services	\$4,735.29
-------------------------------------	-------------------

Transfers

Transfer to Buildings Reserve	625.00
Transfer to General Fund	25,388.75
Transfer to Park	125.00
Transfer to PW Equip Reserv	875.00
Transfer to Storm Water Draina	250.00
Transfer to Water Cap Improv	15,000.00
Transfer to Water Debt Service	125.00

Total Transfers	\$42,388.75
------------------------	--------------------

Expenses	\$59,264.49
-----------------	--------------------

Revenue Less Expenditures	(\$16,775.55)
----------------------------------	----------------------

Net Change in Fund Balance	(\$16,775.55)
-----------------------------------	----------------------

Fund Balances

Beginning Fund Balance	122,987.84
Net Change in Fund Balance	(16,775.55)
Ending Fund Balance	106,212.29

Report Options

Fund: Water Fund

Period: 9/1/2023 to 9/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Park Fund,
Statement of Revenue and Expenditures

Current Period
Sep 2023
Sep 2023
Actual

Revenue & Expenditures

Revenue

Revenue from Collections

City business licenses	621.50
City Planning & Review Fees	650.00
Police fines	1,764.74

Total Revenue from Collections **\$3,036.24**

Revenue from Other Agencies

Grants and Donations	2,000.00
State cigarette taxes	53.46
State liquor taxes	897.18

Total Revenue from Other Agencies **\$2,950.64**

Transfer from Other Funds

Transfer from General Fund	14,850.00
Transfer from Parks Fund	3,221.25
Transfer from Storm Water Drainage	5,106.25
Transfer from Street Fund	4,314.50
Transfer from Water Fund	42,388.75

Total Transfer from Other Funds **\$69,880.75**

Other Revenue

Boat Launch Fee	1,542.00
Current Year Taxes	169.58
Franchise Fees (1/2)	1,847.78
Grants	2,900.00
Interest	1,827.04
Monthly Utility Fee \ SWM	1,861.14
Previous levied taxes	84.79
State gasoline tax	2,894.03
Taxes Estimated to be Received	310.90
Water Debt Service Fee	4,127.15
Water Usage Fees	42,168.20

Total Other Revenue **\$59,732.61**

Revenue **\$135,600.24**

Gross Profit **\$135,600.24**

Expenses

Personnel Services

Administrative Salaries	4,326.40
City Manager	5,384.00
Employee Retirement	2,955.74
Health Insurance	4,489.42
Medicare	282.79
Payroll Expenses	2.88
Public Works Director	6,800.00
Public Works Tech	2,992.00
Social Security	1,209.15
Unemployment	0.17

Total Personnel Services **\$28,442.55**

Materials and Services

Bank Fee	120.11
City Council meeting expense	22.44
City Hall util/maint	96.65

**Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Park Fund,
Statement of Revenue and Expenditures**

	Current Period Sep 2023 Sep 2023 Actual
Contract Maintenance	3,786.00
Emergency Preparedness	393.70
Insurance, bond	626.69
Janitorial Services	603.70
Legal	2,820.80
Membership Dues	75.00
Minor Equipment	269.99
Misc Expense	344.43
Office Supplies, phone	2,989.55
Port of Till Bay RR Lease Fee	19.62
Postage Meter/Supplies (50%)	427.65
Regular oper/main	689.55
Staff meetings/classes	775.00
Street Lights	398.20
UP materials & supplies	86.00
Utilities	235.30
Vehicle/Equip oper and main	76.86
WFP Materials & Supplies	779.44
Total Materials and Services	\$15,636.68
Transfers	
Transfer to Buildings Reserve	675.00
Transfer to General Fund	36,930.75
Transfer to Park	9,225.00
Transfer to PW Equip Reserv	1,425.00
Transfer to Storm Water Cap Im	500.00
Transfer to Storm Water Draina	250.00
Transfer to Street	5,750.00
Transfer to Water Cap Improv	15,000.00
Transfer to Water Debt Service	125.00
Total Transfers	\$69,880.75
Expenses	\$113,959.98
Revenue Less Expenditures	\$21,640.26
Net Change in Fund Balance	\$21,640.26

Fund Balances

Beginning Fund Balance	506,824.29
Net Change in Fund Balance	21,640.26
Ending Fund Balance	528,464.55

Report Options

Fund: Water Fund, Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Park Fund, Public Works Equipment Reserve Fund,
Period: 9/1/2023 to 9/30/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget