

Financial Report
December

FYE 2023-2024

City of Wheeler

December 31, 2023

GENERAL FUND REVENUE

GENERAL FUND EXPENDITURES

REVENUE	Current Fiscal Year to Date	% of Current Budget	EXPENDITURES	Current Fiscal Year to Date	% of Current Budget
City Business Licenses	1,302	69%	Personnel Personnel Services	78,498	36%
City Ordinance Violation	-	0%			
City Planning & Review Feeds	1,729	173%	Total Personnel	78,498	
Police Fines	4,692	39%	Materials & Audit	5,200	22%
Restricted TLT	1,067	26%	Services Bank Fee	211	28%
State Marijuana Tax	-	0%	Building Permit Fee Expense	-	0%
Transient Lodging Tax	14,937	51%	City Council Meeting Expense	22	1%
Grants and Donations	2,000	200%	City Hall Maintenance	1,841	61%
Homelessness Support	-	0%	Emergency Preparedness	1,497	26%
State Cigarette Taxes	157	51%	Ethics Commission Annual Fee	757	151%
State Liquor Taxes	4,177	50%	Homelessness Support	-	0%
State Revenue Sharing Funds	5,156	107%	Insurance, Bond	19,765	116%
Transfer from Parks Fund	6,443	50%	IT Service	3,503	3%
Transfer from Storm Water Fund	8,613	50%	Legal	19,843	31%
Transfer From Street Fund	8,029	50%	Membership Dues	75	6%
Transfer From Water Fund	50,778	50%	Minor Equipment	-	0%
Interest	2,869	130%	Misc Expense	57	5%
Misc	1,482	148%	Office Supplies	8,112	54%
Previously Levied taxes	1,123	37%	Planner Contract	680	4%
Taxes Estimated to be	91,842	76%	Planning Commission Expense	-	0%
County Timber	33,178	0%	Police Contract	-	0%
Total Revenue	239,574	41%	Port of Tillamook Bay RR Lease	20	1%
			Postage Meter	1,740	97%
			Security System	343	69%
			Staff Meetings/Classes	970	3%
			Transient Lodging Tourism Tax	-	57%
			Total Unappropriated Ending Bal	-	0%
			Total Materials & Services	64,636	23%
			CONTINGENCY	-	0%
			TRANSFERS OUT	29,700	50%
			Total Non-Departmental	29,700	
			Total Expenditures	172,834	29%

REPORT NOTE:

Revenues and expenses should track at 50% of the budget.

Data is presented on cash basis.

At the end of December, cash balances were held as follows:
LGIP \$630,167.55, Columbia Bank
\$164,114.91, Columbia Bank
Bond Checking \$ 50.00.

General Fund Summary

	Fiscal Year
Beginning Fund Balance - July 1	\$ 157,450
Revenues year to date	239,574
Expenditures year to date	172,834
Ending Fund Balance - September 30 (estimated)	\$ 224,190

Fund No.	Fund Balances	Debt Outstanding
100	General Fund \$ 224,190	OECD Note Payable (Fnd300) pay off 12/1/26 \$ 26,132
400	Building Reserve Fund 100,771	GO Bond 3 (Fnd602) pay off 4/28/44 325,320
201	Parks Fund 2,868	GO Bond 5 (Fnd602) pay off 4/28/44 285,193
401	PW Equipment Res Fund 23,238	GO Bond 7 (Fnd602) pay off 4/28/44 134,711
200	Street Fund 29,821	Total \$771,356
300	Street LID Fund 22,482	
604	Storm Water Drainage Fund 13,796	
603	Storm Water CIP Fund 39,023	
600	Water Fund 88,267	
601	Water CIP Fund 140,131	
602	Water Debt Fund 96,818	
	Total Fund Balances \$ 781,404	As of December 31, 2023

(rounding +/- \$1)

Financial Report
December
FYE 2023-24

City of Wheeler

12/31/23

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	3,262	3,700	88.15%	
Personnel	-	1,500		
Other	-	25,000	0.00%	
Materials and Services	-	75,000	0.00%	
Capital Outlay	-	101,500		
Program Expenses Subtotal				
Debt Service				
Transfers Out				
Contingency				
Ending Fund Balance	100,771	(97,800)		

	201 Parks Fund		YTD	
	Year to Date	Budget	% of Budget	
	1,923			
	24,401	351,287	6.95%	
	8,824	19,916	44.31%	
	-	114	0.00%	
	8,189	23,841	34.35%	
	-	295,000		
	17,013	338,871	5%	
	6,443	12,885	50.00%	
	2,868	(469)		

	401 PW Equipment Reserve Fund		YTD	
	Year to Date	Budget	% of Budget	
	24,285			
	3,322	6,020	55.18%	
	4369	27,000	16.18%	
	-			
	4,369	30,220	14%	
	-	(24,200)		

	200 Street Fund		YTD	
	Year to Date	Budget	% of Budget	
Beginning Fund Balance	30,210			
Plus: Revenues	37,545	74,541	50.37%	
Other	-	5,351		
Personnel Services	17,650	39,832	44.31%	
Materials and Services	11,655	27,600	42.23%	
Capital Outlay	-	7,500		
Program Expenses Subtotal	29,305	80,283	36.50%	
Debt Service				
Transfers Out	8,629	17,258	50.00%	
Contingency		-		
Ending Fund Balance	29,821	(23,000)		

	300 Street LID Fund		YTD	
	Year to Date	Budget	% of Budget	
	29,392			
	546	1,650	33.09%	
	7,456	31,000	24.05%	
	-	-		
	-	-		
	7,456	-		
	-	-		
	22,482	1,650		

	604 Storm Water Drainage Fund		YTD	
	Year to Date	Budget	% of Budget	
	10,671			
	15,697	33,000	47.57%	
	2,206	4,919	44.85%	
	153	6,500	2.35%	
	-	6,000		
	2,359	17,419	14%	
	10,213	20,425	50.00%	
	-	5,596,000		
	13,796	(10,440)		

	603 Storm Water CIP Fund		YTD
	Year to Date	Budget	% of Budget
Beginning Fund Balance	(76,134)	-	
Plus: Revenues	117,782	8,678,000	1.36%
Other	-	-	
Personnel Services	-	-	
Materials and Services	-	-	
Capital Outlay	2,625	8,600,000	0.03%
Program Expenses Subtotal	2,625	8,600,000	
Debt Service	-	-	
Transfers Out	-	-	
Contingency	-	-	
Ending Fund Balance	39,023	78,000	

	600 Water Fund		YTD
	Year to Date	Budget	% of Budget
	113,836	-	
	156,520	357,700	43.76%
	-	1,871	
	81,632	184,224	44.31%
	15,679	77,050	20.35%
	-	30,000	
	97,311	293,145	33.20%
	84,778	169,555	50.00%
	88,267	(105,000)	

	601 Water CIP Fund		YTD
	Year to Date	Budget	% of Budget
	104,201	-	
	35,930	1,068,550	3.36%
	-	130,350	
	-	1,000	
	-	1,000,000	0.00%
	-	1,131,350	
	-	-	
	-	10,000.00	
	140,131	(72,800)	

	602 Water Debt Fund		YTD
	Year to Date	Budget	% of Budget
Beginning Fund Balance	34,745	-	
Plus: Revenues	62,073	105,140	59.04%
Other	-	40,474	
Personnel Services	-	-	
Materials and Services	-	-	
Capital Outlay	-	-	
Program Expenses Subtotal	-	-	
Debt Service	-	100,466	
Transfers Out	-	-	
Contingency	-	-	
Ending Fund Balance	96,818	4,674	

	Year-to-Date Actual (not audited)	Ending Fund Balance 30-Jun-23	Variance
	224,190	157,450	favorable 66,740
100 General Fund	100,771	97,509	(unfavorable) 3,261
400 Building Reserve Fund	2,868	1,923	945
201 Parks Fund	23,238	24,285	(1,047)
401 PW Equipment Res Fund	29,821	30,210	(389)
200 Street Fund	22,482	29,392	(6,910)
300 Street LID Fund	13,796	10,671	3,125
604 Storm Water Drainage Fu	39,023	(76,134)	115,157
603 Storm Water CIP Fund	88,267	113,836	(25,569)
600 Water Fund	140,131	104,201	35,930
601 Water CIP Fund	96,818	34,745	62,073

Year-to-Date Fund Gain or (Loss)

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

Current Period
Dec 2023
Dec 2023
Actual

Revenue & Expenditures

Revenue

Revenue from Collections

City Planning & Review Fees	103.50
Total Revenue from Collections	\$103.50

Revenue from Other Agencies

State cigarette taxes	23.24
State liquor taxes	713.11
Total Revenue from Other Agencies	\$736.35

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

Current Year Taxes	6,819.51
Franchise Fees (1/2)	2,409.63
Grants	115,568.61
Interest	2,641.83
Monthly Utility Fee \ SWM	1,528.47
Previous levied taxes	91.30
State gasoline tax	2,975.11
Taxes Estimated to be Received	12,664.82
Water Usage Fees	13,456.95

Total Other Revenue	\$158,156.23
Revenue	\$228,876.83
Gross Profit	\$228,876.83

Expenses

Personnel Services

Administrative Salaries	7,871.26
City Manager	8,076.00
Employee Retirement	7,526.79
Health Insurance	5,308.26
Medicare	466.40
Payroll Expenses	49.96
Public Works Director	11,352.46
Public Works Tech	4,866.11
Social Security	1,994.28
Unemployment	0.21

Total Personnel Services	\$47,511.73
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Materials and Services

Audit	200.00
Bank Fee	30.20
City Hall util/maint	218.51
Engineering Services	325.00
Ethics Commission Annual Fee	756.55
Insurance, bond	626.68
IT Service	1,765.00
Janitorial Services	295.72

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

	Current Period Dec 2023 Dec 2023 Actual
Legal	3,732.00
Minor Equipment	1,080.00
Misc Expense	27.00
Office Supplies, phone	672.85
Postage Meter/Supplies (50%)	162.00
Regular oper/main	225.55
UP materials & supplies	36.00
Utilities	205.12
Vehicle/Equip oper and main	26.36
WFP Materials & Supplies	201.72
Total Materials and Services	\$10,586.26
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	\$127,978.74
Revenue Less Expenditures	\$100,898.09
Net Change in Fund Balance	\$100,898.09

Fund Balances

Beginning Fund Balance	680,506.73
Net Change in Fund Balance	100,898.09
Ending Fund Balance	781,404.82

Report Options

Fund: Park Fund, Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Public Works Equipment Reserve Fund, Receipts/Disbursements Fund,
 Period: 12/1/2023 to 12/31/2023
 Detail Level: Level 2 Accounts
 Display Account Categories: Yes
 Display Subtotals: Yes
 Revenue Reporting Method: Actual - Budget
 Expense Reporting Method: Actual - Budget

General Fund
Statement of Revenue and Expenditures

Current Period
Dec 2023
Dec 2023
Actual

Revenue & Expenditures

Revenue

Revenue from Collections

City Planning & Review Fees	103.50
Total Revenue from Collections	\$103.50

Revenue from Other Agencies

State cigarette taxes	23.24
State liquor taxes	713.11
Total Revenue from Other Agencies	\$736.35

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	759.80
Previous levied taxes	87.12
Taxes Estimated to be Received	12,664.82

Total Other Revenue	\$13,511.74
Revenue	\$51,282.34
Gross Profit	\$51,282.34

Expenses

Personnel Services

Administrative Salaries	7,871.26
City Manager	8,076.00
Employee Retirement	2,201.13
Health Insurance	2,656.27
Medicare	231.23
Payroll Expenses	49.96
Social Security	988.73
Unemployment	0.16

Total Personnel Services	\$22,074.74
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Materials and Services

Audit	200.00
Bank Fee	30.20
City Hall util/maint	218.51
Ethics Commission Annual Fee	756.55
Insurance, bond	626.68
IT Service	1,765.00
Legal	3,732.00
Misc Expense	27.00
Office Supplies, phone	672.85
Postage Meter/Supplies (50%)	162.00

Total Materials and Services	\$8,190.79
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Transfers

Transfer to Park	9,100.00
Transfer to Street	5,750.00

Total Transfers	\$14,850.00
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Expenses	\$45,115.53
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Revenue Less Expenditures	\$6,166.81
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General Fund
Statement of Revenue and Expenditures

	Current Period
	Dec 2023
	Dec 2023
	Actual
Net Change in Fund Balance	\$6,166.81

Fund Balances

Beginning Fund Balance	218,022.35
Net Change in Fund Balance	6,166.81
Ending Fund Balance	224,189.16

Report Options

Fund: General Fund

Period: 12/1/2023 to 12/31/2023

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
Dec 2023
Dec 2023
Actual

Revenue & Expenditures

Revenue

Transfer from Other Funds

Transfer from Storm Water Drain	50.00
Transfer from Water Fund	625.00
Total Transfer from Other Funds	\$675.00

Other Revenue

Interest	347.60
Total Other Revenue	\$347.60

Revenue	\$1,022.60
Gross Profit	\$1,022.60
Revenue Less Expenditures	\$1,022.60
Net Change in Fund Balance	\$1,022.60

Fund Balances

Beginning Fund Balance	99,747.77
Net Change in Fund Balance	1,022.60
Ending Fund Balance	100,770.37

Report Options

Fund: Buildings Reserve Fund
Period: 12/1/2023 to 12/31/2023
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
Dec 2023
Dec 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
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Revenue	\$9,225.00
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Gross Profit	\$9,225.00
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Expenses

Personnel Services

Employee Retirement	426.06
Health Insurance	212.16
Medicare	18.79
Public Works Director	908.20
Public Works Tech	389.29
Social Security	80.44
Unemployment	0.02

Total Personnel Services	\$2,034.96
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Materials and Services

Janitorial Services	295.72
UP materials & supplies	36.00
Vehicle/Equip oper and main	26.36
WFP Materials & Supplies	201.72

Total Materials and Services	\$559.80
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Transfers

Transfer to General Fund	3,221.25
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Total Transfers	\$3,221.25
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Expenses	\$5,816.01
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Revenue Less Expenditures	\$3,408.99
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Net Change in Fund Balance	\$3,408.99
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Fund Balances

Beginning Fund Balance	(541.21)
Net Change in Fund Balance	3,408.99
Ending Fund Balance	2,867.78

Report Options

Fund: Park Fund

Period: 12/1/2023 to 12/31/2023

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
Dec 2023
Dec 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	75.75
Total Other Revenue	\$75.75

Revenue	\$1,500.75
Gross Profit	\$1,500.75
Revenue Less Expenditures	\$1,500.75
Net Change in Fund Balance	\$1,500.75

Fund Balances

Beginning Fund Balance	21,737.70
Net Change in Fund Balance	1,500.75
Ending Fund Balance	23,238.45

Report Options

Fund: Public Works Equipment Reserve Fund
Period: 12/1/2023 to 12/31/2023
Detail Level: Level 2 Accounts
Display Account Categories: Yes
Display Subtotals: Yes
Revenue Reporting Method: Actual - Budget
Expense Reporting Method: Actual - Budget

Storm Water Capital Improvement Fund Statement of Revenue and Expenditures

Current Period
Dec 2023
Dec 2023
Actual

Revenue & Expenditures

Revenue

Transfer from Other Funds

Transfer from Storm Water Drain 500.00

Total Transfer from Other Funds 500.00

Other Revenue

Grants 115,568.61

Total Other Revenue \$115,568.61

Revenue \$116,068.61

Gross Profit \$116,068.61

Revenue Less Expenditures \$116,068.61

Net Change in Fund Balance \$116,068.61

Fund Balances

Beginning Fund Balance (77,046.44)

Net Change in Fund Balance 116,068.61

Ending Fund Balance 39,022.17

Report Options

Fund: Storm Water Capital Improvement Fund

Period: 12/1/2023 to 12/31/2023

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
Dec 2023
Dec 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) 1,204.82

Interest 60.52

Monthly Utility Fee \ SWM 539.13

Total Other Revenue \$1,804.47

Revenue \$2,054.47

Gross Profit \$2,054.47

Expenses

Personnel Services

Employee Retirement 106.51

Health Insurance 53.04

Medicare 4.71

Public Works Director 227.05

Public Works Tech 97.32

Social Security 20.12

Total Personnel Services \$508.75

Materials and Services

Regular oper/main 10.54

Total Materials and Services \$10.54

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 \$5,625.79

Revenue Less Expenditures (\$3,571.32)

Net Change in Fund Balance (\$3,571.32)

Fund Balances

Beginning Fund Balance 17,367.43

Net Change in Fund Balance (3,571.32)

Ending Fund Balance 13,796.11

Report Options

Fund: Storm Water Drainage Fund

Period: 12/1/2023 to 12/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Street Fund
Statement of Revenue and Expenditures

Current Period
Dec 2023
Dec 2023
Actual

Revenue & Expenditures

Revenue

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)	1,204.81
Interest	99.41
State gasoline tax	2,975.11
Total Other Revenue	\$4,279.33

Revenue **\$10,029.33**

Gross Profit **\$10,029.33**

Expenses

Personnel Services

Employee Retirement	852.11
Health Insurance	424.32
Medicare	37.64
Public Works Director	1,816.39
Public Works Tech	778.58
Social Security	160.89
Total Personnel Services	\$4,069.93

Materials and Services

Engineering Services	325.00
Regular oper/main	26.35
Total Materials and Services	\$351.35

Transfers

Transfer to General Fund	4,014.25
Transfer to PW Equip Reserv	300.00
Total Transfers	\$4,314.25

Expenses **\$8,735.53**

Revenue Less Expenditures **\$1,293.80**

Net Change in Fund Balance **\$1,293.80**

Fund Balances

Beginning Fund Balance	28,527.77
Net Change in Fund Balance	1,293.80
Ending Fund Balance	29,821.57

Report Options

Fund: Street Fund

Period: 12/1/2023 to 12/31/2023

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
Dec 2023
Dec 2023
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest

78.07

Total Other Revenue \$78.07

Revenue \$78.07

Gross Profit \$78.07

Revenue Less Expenditures \$78.07

Net Change in Fund Balance \$78.07

Fund Balances

Beginning Fund Balance 22,404.37

Net Change in Fund Balance 78.07

Ending Fund Balance 22,482.44

Report Options

Fund: Street LID Fund

Period: 12/1/2023 to 12/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Water Capital Improvement Fund

Statement of Revenue and Expenditures

Current Period
Dec 2023
Dec 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 434.54

Total Other Revenue 434.54

Revenue \$15,434.54

Gross Profit \$15,434.54

Revenue Less Expenditures \$15,434.54

Net Change in Fund Balance \$15,434.54

Fund Balances

Beginning Fund Balance 124,696.50

Net Change in Fund Balance 15,434.54

Ending Fund Balance 140,131.04

Report Options

Fund: Water Capital Improvement Fund

Period: 12/1/2023 to 12/31/2023

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
Dec 2023
Dec 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	6,819.51
Interest	308.65
Monthly Utility Fee \ SWM	989.34
Previous levied taxes	4.18

Total Other Revenue **\$8,121.68**

Revenue **\$8,246.68**

Gross Profit **\$8,246.68**

Revenue Less Expenditures **\$8,246.68**

Net Change in Fund Balance **\$8,246.68**

Fund Balances

Beginning Fund Balance	88,571.37
Net Change in Fund Balance	8,246.68
Ending Fund Balance	96,818.05

Report Options

Fund: Water Debt Service Fund

Period: 12/1/2023 to 12/31/2023

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
Dec 2023
Dec 2023
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest	477.49
Water Usage Fees	13,456.95

Total Other Revenue	\$13,934.44
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Revenue	\$13,934.44
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Gross Profit	\$13,934.44
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Expenses

Personnel Services

Employee Retirement	3,940.98
Health Insurance	1,962.47
Medicare	174.03
Public Works Director	8,400.82
Public Works Tech	3,600.92
Social Security	744.10
Unemployment	0.03

Total Personnel Services	\$18,823.35
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Materials and Services

Minor Equipment	1,080.00
Regular oper/main	188.66
Utilities	205.12

Total Materials and Services	\$1,473.78
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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
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Expenses	\$62,685.88
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Revenue Less Expenditures	(\$48,751.44)
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Net Change in Fund Balance	(\$48,751.44)
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Fund Balances

Beginning Fund Balance	137,019.12
Net Change in Fund Balance	(48,751.44)
Ending Fund Balance	88,267.68

Report Options

Fund: Water Fund

Period: 12/1/2023 to 12/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget