

Financial Report  
June

FYE 2023-2024

City of Wheeler

June 30, 2024

GENERAL FUND REVENUE

REVENUE	Current Fiscal Year to Date	% of Current Budget
City Business Licenses	2,704	142%
City Ordinance Violation	-	0%
City Planning & Review Fees	3,083	308%
Police Fines	8,231	69%
Restricted TLT	4,588	112%
State Marijuana Tax	5,398	135%
Transient Lodging Tax	34,052	116%
Grants and Donations	7,000	700%
Homelessness Support	-	0%
State Cigarette Taxes	283	91%
State Liquor Taxes	7,962	69%
State Revenue Sharing Funds	5,900	123%
Transfer from Parks Fund	12,885	100%
Transfer from Storm Water Fund	17,225	100%
Transfer From Street Fund	16,058	100%
Transfer From Water Fund	101,555	100%
Interest	7,149	325%
Misc	2,941	294%
Previously Levied taxes	2,207	74%
Taxes Estimated to be	104,142	86%
County Timber	33,178	0%
<b>Total Revenue</b>	<b>376,540</b>	<b>64%</b>

REPORT NOTE:

Revenues and expenses should track at 100% of the budget.

Data is presented on cash basis.

At the end of June, cash balances were held as follows: LGIP \$673725.52, 1st Security \$25857.36, 1st Security Bank Bond Checking \$ 50.00.

GENERAL FUND EXPENDITURES

EXPENDITURES	Current Fiscal Year to Date	% of Current Budget
<b>Personnel Personnel Services</b>	179,852	82%
<b>Total Personnel</b>	<b>179,852</b>	
<b>Materials &amp; Audit Services</b>	10,700	45%
Bank Fee	422	56%
Building Permit Fee Expense	-	0%
City Council Meeting Expense	1,345	34%
City Hall Maintenance	9,552	318%
Emergency Preparedness	5,523	98%
Ethics Commission Annual Fee	757	151%
Homelessness Support	-	0%
Insurance, Bond	21,426	126%
IT Service	3,503	3%
Legal	48,006	74%
Membership Dues	825	63%
Minor Equipment	71	18%
Misc Expense	142	11%
Office Supplies	16,919	113%
Planner Contract	2,555	15%
Planning Commission Expense	7	7%
Police Contract	14020	50%
Port of Tillamook Bay RR Lease	2,775	79%
Postage Meter	2,823	157%
Security System	686	137%
Staff Meetings/Classes	970	57%
Transient Lodging Tourism Tax	-	0%
Publishing	913	42%
<b>Total Materials &amp; Services</b>	<b>143,942</b>	<b>50%</b>
CONTINGENCY	-	0%
TRANSFERS OUT	72,546	100%
<b>Total Non-Departmental</b>	<b>72,546</b>	
<b>Total Expenditures</b>	<b>396,340</b>	<b>67%</b>

General Fund Summary

	Fiscal Year
Beginning Fund Balance - July 1	\$ 157,450
Revenues year to date	376,540
Expenditures year to date	396,340
Ending Fund Balance - February (estimated)	\$ 137,651

Fund No.	Fund Balances
100	General Fund \$ 137,651
400	Building Reserve Fund 104,513
201	Parks Fund (1,406)
401	PW Equipment Res Fund 25,162
200	Street Fund 36,553
300	Street LID Fund 23,359
604	Storm Water Drainage Fund 15,132
603	Storm Water CIP Fund 40,952
600	Water Fund 77,749
601	Water CIP Fund 173,684
602	Water Debt Fund 63,038

Debt Outstanding	
OECD Note Payable (Fnd300) pay off 12/1/26	\$ 20,132
GO Bond 3 (Fnd602) pay off 4/28/44	284,953
GO Bond 5 (Fnd602) pay off 4/28/44	249,983
GO Bond 7 (Fnd602) pay off 4/28/44	118,056
<b>Total</b>	<b>\$673,124</b>

Total Fund Balances \$ 696,388 As of June 30, 2024  
(rounding +/- \$1)

# Financial Report June FYE 2023-24

City of Wheeler

6/30/24

## Other Funds - Revenues with Expenditures (by object class)

	YTD	YTD
	Year to Date	% of Budget
Beginning Fund Balance	97,509	
Plus: Revenues	7,004	189.31%
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	104,513	(97,800)

	YTD	YTD
	Year to Date	% of Budget
1,923		
70,397	351,287	20.04%
17,130	19,916	86.01%
-	114	0.00%
34,632	23,841	145.26%
9,079	295,000	3.08%
60,841	338,871	18%
12,885	12,885	100.00%
(1,406)	(469)	

	YTD	YTD
	Year to Date	% of Budget
24,285		
6,793	6,020	111.84%
5855.58	27,000	21.69%
-		
5,856	30,220	19%
-	(24,200)	

	YTD	YTD
	Year to Date	% of Budget
Beginning Fund Balance	30,210	
Plus: Revenues	77,270	103.66%
Other	-	
Personnel Services	34,262	86.02%
Materials and Services	19,409	70.32%
Capital Outlay	7,500	
Program Expenses Subtotal	53,670	66.85%
Debt Service	17,257	99.99%
Transfers Out	-	
Contingency	-	
Ending Fund Balance	36,553	(23,000)

	YTD	YTD
	Year to Date	% of Budget
29,392		
1,423	1,650	86.26%
7,456	31,000	24.05%
-	-	
-	-	
7,456	-	
-	-	
23,359	1,650	

	YTD	YTD
	Year to Date	% of Budget
10,671		
34,803	34,200	101.76%
4,283	4,919	87.07%
5,633	12,800	44.01%
-	6,000	
9,916	23,719	42%
20,426	20,425	100.00%
15,132	5,596.000	
	(15,540)	

	603 Storm Water CIP Fund		YTD	% of Budget
	Year to Date	Budget		
Beginning Fund Balance	(76,134)	-		
Plus: Revenues	119,711	8,678,000	1.38%	
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	40,952	78,000		

	600 Water Fund		YTD	% of Budget
	Year to Date	Budget		
	113,836	-		
	354,430	357,700	99.09%	
	-	1,871		
	158,469	184,224	86.02%	
	62,492	77,050	81.11%	
	-	30,000		
	220,962	293,145	75.38%	
	169,555	169,555	100.00%	
	77,749	(105,000)		

	601 Water CIP Fund		YTD	% of Budget
	Year to Date	Budget		
	104,201	-		
	69,483	1,068,550	6.50%	
	-	130,350		
	-	1,000		
	-	1,000,000	0.00%	
	-	1,131,350		
	-	-		
	173,684	(72,800)		

	602 Water Debt Fund		YTD	% of Budget
	Year to Date	Budget		
Beginning Fund Balance	34,745	-		
Plus: Revenues	90,018	105,140	85.62%	
Other	-	40,474		
Personnel Services	-	-		
Materials and Services	-	-		
Capital Outlay	-	-		
Program Expenses Subtotal	61,725	100,466	61.44%	
Debt Service	-	-		
Transfers Out	-	-		
Contingency	-	-		
Ending Fund Balance	63,038	4,674		

	Year-to-Date Actual (not audited)	Ending Fund Balance 30-Jun-23	Variance favorable (unfavorable)
100 General Fund	137,651	157,450	(19,799)
400 Building Reserve Fund	104,513	97,509	7,004
201 Parks Fund	(1,406)	1,923	(3,329)
401 PW Equipment Res Fund	25,162	24,285	877
200 Street Fund	36,553	30,210	6,343
300 Street I/D Fund	23,359	29,392	(6,033)
604 Storm Water Drainage Fu	15,132	10,671	4,461
603 Storm Water CIP Fund	40,952	(76,134)	117,086
600 Water Fund	77,749	113,836	(36,087)
601 Water CIP Fund	173,684	104,201	69,483
602 Water Debt Fund	63,038	34,745	28,293

Year-to-Date Fund Gain or (Loss)

**General Fund**  
**Statement of Revenue and Expenditures**

Current Period  
Jun 2024  
Jun 2024  
Actual

**Revenue & Expenditures**

**Revenue**

**Revenue from Collections**

City business licenses	977.50
City Planning & Review Fees	325.00
Police fines	902.50
State Marijuana tax	1,018.54

**Total Revenue from Collections** \$3,223.54

**Revenue from Other Agencies**

Grants and Donations	5,000.00
State cigarette taxes	21.77
State liquor taxes	640.70

**Total Revenue from Other Agencies** \$5,662.47

**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	472.45
Miscellaneous	120.00
Previous levied taxes	236.53
Taxes Estimated to be Received	3,566.82

**Total Other Revenue** \$4,395.80

**Revenue** \$50,212.56

**Gross Profit** \$50,212.56

**Expenses**

**Personnel Services**

Administrative Salaries	3,900.00
City Manager	5,384.00
Health Insurance	2,758.96
Medicare	134.61
Payroll Expenses	(547.01)
Social Security	575.60
Unemployment	0.10

**Total Personnel Services** \$12,206.26

**Materials and Services**

Audit	1,000.00
Bank Fee	30.15
City Hall util/maint	112.84
Emergency Preparedness	406.14
Insurance, bond	452.43
Misc Expense	40.00
Office Supplies, phone	956.29
Publishing, budget	600.00

**Total Materials and Services** \$3,597.85

**Transfers**

Transfer to Park	9,100.00
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**General Fund**  
**Statement of Revenue and Expenditures**

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	<b>Current Period</b>
	<b>Jun 2024</b>
	<b>Jun 2024</b>
	<b>Actual</b>
Transfer to Street	5,750.00
<b>Total Transfers</b>	<b>\$14,850.00</b>
<b>Expenses</b>	<b>\$30,654.11</b>
<b>Revenue Less Expenditures</b>	<b>\$19,558.45</b>
<b>Net Change in Fund Balance</b>	<b>\$19,558.45</b>

**Fund Balances**

Beginning Fund Balance	118,091.80
Net Change in Fund Balance	19,558.45
Ending Fund Balance	137,650.25

*Report Options*

Fund: General Fund

Period: 6/1/2024 to 6/30/2024

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  
Jun 2024  
Jun 2024  
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	413.60
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**Total Other Revenue**           \$413.60

**Revenue**           \$1,088.60

**Gross Profit**           \$1,088.60

**Revenue Less Expenditures**           \$1,088.60

**Net Change in Fund Balance**           \$1,088.60

**Fund Balances**

Beginning Fund Balance	103,425.02
Net Change in Fund Balance	1,088.60
Ending Fund Balance	104,513.62

*Report Options*

Fund: Buildings Reserve Fund

Period: 6/1/2024 to 6/30/2024

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  
Jun 2024  
Jun 2024  
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	156.00
Grants	5,000.00

**Total Other Revenue** \$5,156.00

**Revenue** \$14,381.00

**Gross Profit** \$14,381.00

#### Expenses

##### Personnel Services

Health Insurance	221.13
Medicare	11.42
Public Works Director	563.20
Public Works Tech	225.28
Social Security	48.88

**Total Personnel Services** \$1,069.91

##### Materials and Services

Janitorial Services	313.00
UP materials & supplies	36.00
WFP Materials & Supplies	1,205.66

**Total Materials and Services** \$1,554.66

##### Capital Outlay

WFP Improvement Project	6,963.75
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**Total Capital Outlay** \$6,963.75

##### Transfers

Transfer to General Fund	3,221.25
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**Total Transfers** \$3,221.25

**Expenses** \$12,809.57

**Revenue Less Expenditures** \$1,571.43

**Net Change in Fund Balance** \$1,571.43

### Fund Balances

Beginning Fund Balance	(2,977.67)
Net Change in Fund Balance	1,571.43
Ending Fund Balance	(1,406.24)

#### Report Options

Fund: Park Fund

Period: 6/1/2024 to 6/30/2024

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

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Current Period  
Jun 2024  
Jun 2024  
Actual

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### Revenue & Expenditures

#### Revenue

##### Transfer from Other Funds

Transfer from Storm Water Drain	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	94.55
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**Total Other Revenue** \$94.55

**Revenue** \$1,519.55

**Gross Profit** \$1,519.55

**Revenue Less Expenditures** \$1,519.55

**Net Change in Fund Balance** \$1,519.55

### Fund Balances

Beginning Fund Balance	23,642.90
Net Change in Fund Balance	1,519.55
Ending Fund Balance	25,162.45

#### Report Options

Fund: Public Works Equipment Reserve Fund

Period: 6/1/2024 to 6/30/2024

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  
Jun 2024  
Jun 2024  
Actual

### Revenue & Expenditures

#### Revenue

##### Revenue from Collections

City business licenses 977.50

**Total Revenue from Collections** \$977.50

##### 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) 1,243.85

Interest 130.29

State gasoline tax 2,958.18

**Total Other Revenue** \$4,332.32

**Revenue** \$11,059.82

**Gross Profit** \$11,059.82

#### Expenses

##### Personnel Services

Health Insurance 442.29

Medicare 22.88

Public Works Director 1,126.40

Public Works Tech 450.56

Social Security 97.78

Unemployment 0.02

**Total Personnel Services** \$2,139.93

##### Materials and Services

Regular oper/main 196.32

Street Lights 437.80

**Total Materials and Services** \$634.12

##### Transfers

Transfer to General Fund 4,014.25

Transfer to PW Equip Reserv 300.00

**Total Transfers** \$4,314.25

**Expenses** \$7,088.30

**Revenue Less Expenditures** \$3,971.52

**Net Change in Fund Balance** \$3,971.52

### Fund Balances

Beginning Fund Balance 32,581.65

Net Change in Fund Balance 3,971.52

Ending Fund Balance 36,553.17

#### Report Options

Fund: Street Fund

Period: 6/1/2024 to 6/30/2024

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**

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**Current Period**  
**Jun 2024**  
**Jun 2024**  
**Actual**

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**Revenue & Expenditures**

**Revenue**

**Other Revenue**

Interest	93.04
<b>Total Other Revenue</b>	<b>\$93.04</b>
<b>Revenue</b>	<b>\$93.04</b>
<b>Gross Profit</b>	<b>\$93.04</b>
<b>Revenue Less Expenditures</b>	<b>\$93.04</b>
<b>Net Change in Fund Balance</b>	<b>\$93.04</b>

**Fund Balances**

Beginning Fund Balance	23,265.38
Net Change in Fund Balance	93.04
Ending Fund Balance	23,358.42

*Report Options*

Fund: Street LID Fund

Period: 6/1/2024 to 6/30/2024

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  
Jun 2024  
Jun 2024  
Actual

**Revenue & Expenditures**

**Revenue**

**Transfer from Other Funds**

Transfer from Water Fund	250.00
<b>Total Transfer from Other Funds</b>	<b>\$250.00</b>

**Other Revenue**

Franchise Fees (1/2)	1,243.83
Interest	73.73
Monthly Utility Fee \ SWM	502.52
<b>Total Other Revenue</b>	<b>\$1,820.08</b>
<b>Revenue</b>	<b>\$2,070.08</b>
<b>Gross Profit</b>	<b>\$2,070.08</b>

**Expenses**

**Personnel Services**

Health Insurance	55.29
Medicare	2.86
Public Works Director	140.80
Public Works Tech	56.32
Social Security	12.22
<b>Total Personnel Services</b>	<b>\$267.49</b>

**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
<b>Total Transfers</b>	<b>\$5,106.50</b>

<b>Expenses</b>	<b>\$5,373.99</b>
<b>Revenue Less Expenditures</b>	<b>(\$3,303.91)</b>
<b>Net Change in Fund Balance</b>	<b>(\$3,303.91)</b>

**Fund Balances**

Beginning Fund Balance	18,436.61
Net Change in Fund Balance	(3,303.91)
Ending Fund Balance	15,132.70

*Report Options*

Fund: Storm Water Drainage Fund  
Period: 6/1/2024 to 6/30/2024  
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

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**Current Period**  
**Jun 2024**  
**Jun 2024**  
**Actual**

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### Revenue & Expenditures

#### Revenue

##### Transfer from Other Funds

Transfer from Storm Water Drai 500.00

**Total Transfer from Other Funds** **\$500.00**

##### Other Revenue

Interest 161.12

**Total Other Revenue** **\$161.12**

**Revenue** **\$661.12**

**Gross Profit** **\$661.12**

**Revenue Less Expenditures** **\$661.12**

**Net Change in Fund Balance** **\$661.12**

### Fund Balances

Beginning Fund Balance 40,290.59

Net Change in Fund Balance 661.12

Ending Fund Balance 40,951.71

#### Report Options

Fund: Storm Water Capital Improvement Fund

Period: 6/1/2024 to 6/30/2024

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

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Current Period  
Jun 2024  
Jun 2024  
Actual

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### 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 691.79

**Total Other Revenue** **\$691.79**

**Revenue** **\$15,691.79**

**Gross Profit** **\$15,691.79**

**Revenue Less Expenditures** **\$15,691.79**

**Net Change in Fund Balance** **\$15,691.79**

### Fund Balances

Beginning Fund Balance 157,991.61

Net Change in Fund Balance 15,691.79

Ending Fund Balance 173,683.40

#### Report Options

Fund: Water Capital Improvement Fund

Period: 6/1/2024 to 6/30/2024

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**

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Current Period  
Jun 2024  
Jun 2024  
Actual

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**Revenue & Expenditures**

**Revenue**

**Transfer from Other Funds**

Transfer from Water Fund	125.00
<b>Total Transfer from Other Funds</b>	<b>\$125.00</b>

**Other Revenue**

Current Year Taxes	1,920.66
Interest	251.09
Monthly Utility Fee \ SWM	1,301.13
Previous levied taxes	11.00
<b>Total Other Revenue</b>	<b>\$3,483.88</b>

<b>Revenue</b>	<b>\$3,608.88</b>
<b>Gross Profit</b>	<b>\$3,608.88</b>
<b>Revenue Less Expenditures</b>	<b>\$3,608.88</b>
<b>Net Change in Fund Balance</b>	<b>\$3,608.88</b>

**Fund Balances**

Beginning Fund Balance	59,429.52
Net Change in Fund Balance	3,608.88
Ending Fund Balance	63,038.40

*Report Options*

Fund: Water Debt Service Fund  
Period: 6/1/2024 to 6/30/2024  
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  
Jun 2024  
Jun 2024  
Actual

#### Revenue & Expenditures

##### Revenue

##### Other Revenue

Interest	457.24
Miscellaneous	798.76
Water Usage Fees	14,874.49

**Total Other Revenue** \$16,130.49

**Revenue** \$16,130.49

**Gross Profit** \$16,130.49

##### Expenses

##### Personnel Services

Health Insurance	2,045.57
Medicare	105.76
Public Works Director	5,209.60
Public Works Tech	2,083.84
Social Security	452.20
Unemployment	0.08

**Total Personnel Services** \$9,897.05

##### Materials and Services

Regular oper/main	214.60
Utilities	220.83

**Total Materials and Services** \$435.43

##### 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** \$52,721.23

**Revenue Less Expenditures** (\$36,590.74)

**Net Change in Fund Balance** (\$36,590.74)

#### Fund Balances

Beginning Fund Balance	114,339.74
Net Change in Fund Balance	(36,590.74)
Ending Fund Balance	77,749.00

#### Report Options

Fund: Water Fund

Period: 6/1/2024 to 6/30/2024

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**  
**Jun 2024**  
**Jun 2024**  
**Actual**

**Revenue & Expenditures**

**Revenue**

**Revenue from Collections**

City business licenses	1,955.00
City Planning & Review Fees	325.00
Police fines	902.50
State Marijuana tax	1,018.54
<b>Total Revenue from Collections</b>	<b>\$4,201.04</b>

**Revenue from Other Agencies**

Grants and Donations	5,000.00
State cigarette taxes	21.77
State liquor taxes	640.70
<b>Total Revenue from Other Agencies</b>	<b>\$5,662.47</b>

**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
<b>Total Transfer from Other Funds</b>	<b>\$69,880.75</b>

**Other Revenue**

Boat Launch Fee	156.00
Current Year Taxes	1,920.66
Franchise Fees (1/2)	2,487.68
Grants	5,000.00
Interest	2,838.90
Miscellaneous	918.76
Monthly Utility Fee \ SWM	1,803.65
Previous levied taxes	247.53
State gasoline tax	2,958.18
Taxes Estimated to be Received	3,566.82
Water Usage Fees	14,874.49
<b>Total Other Revenue</b>	<b>\$36,772.67</b>
<b>Revenue</b>	<b>\$116,516.93</b>
<b>Gross Profit</b>	<b>\$116,516.93</b>

**Expenses**

**Personnel Services**

Administrative Salaries	3,900.00
City Manager	5,384.00
Health Insurance	5,523.24
Medicare	277.53
Payroll Expenses	(547.01)
Public Works Director	7,040.00
Public Works Tech	2,816.00
Social Security	1,186.68
Unemployment	0.20
<b>Total Personnel Services</b>	<b>\$25,580.64</b>

**Materials and Services**

Audit	1,000.00
Bank Fee	30.15
City Hall util/maint	112.84



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

	<b>Current Period Jun 2024 Jun 2024 Actual</b>
Emergency Preparedness	406.14
Insurance, bond	452.43
Janitorial Services	313.00
Misc Expense	40.00
Office Supplies, phone	956.29
Publishing, budget	600.00
Regular oper/main	410.92
Street Lights	437.80
UP materials & supplies	36.00
Utilities	220.83
WFP Materials & Supplies	1,205.66
<b>Total Materials and Services</b>	<b>\$6,222.06</b>
<b>Capital Outlay</b>	
WFP Improvement Project	6,963.75
<b>Total Capital Outlay</b>	<b>\$6,963.75</b>
<b>Transfers</b>	
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
<b>Total Transfers</b>	<b>\$69,880.75</b>
<b>Expenses</b>	<b>\$108,647.20</b>
<b>Revenue Less Expenditures</b>	<b>\$7,869.73</b>
<b>Net Change in Fund Balance</b>	<b>\$7,869.73</b>
<b>Fund Balances</b>	
Beginning Fund Balance	688,517.15
Net Change in Fund Balance	7,869.73
Ending Fund Balance	696,386.88

*Report Options*

Fund: Water Fund, Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Park Fund, Public Works Equipment Reserve Fund,  
 Period: 6/1/2024 to 6/30/2024  
 Detail Level: Level 2 Accounts  
 Display Account Categories: Yes  
 Display Subtotals: Yes  
 Revenue Reporting Method: Actual - Budget  
 Expense Reporting Method: Actual - Budget