

Financial Report  
September

FYE 2024-2025

City of Wheeler

September 30, 2024

GENERAL FUND REVENUE

REVENUE	Current Fiscal Year to Date	% of Current Budget
City Business Licenses	429	29%
City Ordinance Violation	-	0%
City Planning & Review Fees	1,530	77%
Police Fines	3,002	31%
Restricted TLT	1,638	19%
State Marijuana Tax	1,233	29%
Transient Lodging Tax	8,894	19%
Grants and Donations	-	0
State Cigarette Taxes	72	24%
State Liquor Taxes	1,968	23%
State Revenue Sharing Funds	1,499	30%
Transfer from Parks Fund	3,296	25%
Transfer from Storm Water Fund	4,062	25%
Transfer From Street Fund	4,916	25%
Transfer From Water Fund	21,798	25%
Interest	1,316	21%
Misc	-	0%
Previously Levied taxes	866	28%
Taxes Estimated to be	750	0%
<b>Total Revenue</b>	<b>57,268</b>	<b>16%</b>

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 \$637,332.60, 1st Security \$78,584.13, 1st Security Bank Bond Checking \$ 50.00.

GENERAL FUND EXPENDITURES

EXPENDITURES	Current Fiscal Year to Date	% of Current Budget
<b>Personnel</b> Personnel Services	55,166	22%
<b>Total Personnel</b>	<b>55,166</b>	<b>16%</b>
<b>Materials &amp; Audit Services</b> Bank Fee	90	20%
City Council Meeting Expense	15	7%
City Hall Maintenance	1,130	17%
Emergency Preparedness	749	17%
Ethics Commission Annual Fee	757	90%
Insurance, Bond	19,848	94%
IT Service	1,120	112%
Legal	6,101	9%
Membership Dues	274	21%
Minor Equipment	-	0%
Misc Expense	90	9%
Office Supplies	7,003	37%
Planner Contract	5,138	22%
Planning Commission Expense	-	0%
Police Contract	-	0%
Port of Tillamook Bay RR Lease	-	0%
Postage Meter	500	14%
Publishing	-	0%
Security System	-	0%
Shop Materials	508	25%
Staff Meetings/Classes	10	0%
Transient Lodging Tourism Tax	-	0%
<b>Total Materials &amp; Services</b>	<b>48,333</b>	<b>20%</b>
CONTINGENCY	-	0%
TRANSFERS OUT	17,000	25%
<b>Total Non-Departmental</b>	<b>17,000</b>	<b>20%</b>
<b>Total Expenditures</b>	<b>120,498</b>	<b>20%</b>

General Fund Summary

	Fiscal Year
Beginning Fund Balance - July 1, 2024	\$ 140,896
Revenues year to date	57,268
Expenditures year to date	120,498
Ending Fund Balance - September (estimated)	\$ 77,665

Fund No.		Fund Balances
100	General Fund	\$ 77,665
400	Building Reserve Fund	106,439
201	Parks Fund	(3,946)
401	PW Equipment Res Fund	28,964
200	Street Fund	31,579
300	Street LID Fund	23,638
604	Storm Water Drainage Fund	14,140
603	Storm Water CIP Fund	41,942
600	Water Fund	170,552
601	Water CIP Fund	190,762
602	Water Debt Fund	34,009
<b>Total Fund Balances</b>		<b>\$ 715,743</b>

(rounding +/- \$1)

As of September, 2024

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>567,124</b>

Financial Report  
September  
FYE 2024-2025

9/30/24

City of Wheeler

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

	400 Building Reserve Fund		YTD	
	Year to Date	Budget	% of Budget	
Beginning Fund Balance	104,514	107,000		
Plus: Revenues	1,926	6,400	30.09%	
Personnel				
Materials and Services	-	50,000	0.00%	
Capital Outlay	-	60,000	0.00%	
Program Expenses Subtotal	-	110,000	0.00%	
Debt Service				
Transfers Out				
Contingency				
Ending Fund Balance	106,439	3,400		

	201 Parks Fund		YTD	
	Year to Date	Budget	% of Budget	
	(1,406)	3,000		
	14,174	201,690	7.03%	
	7,311	30,890	23.71%	
	2,948	10,540	27.97%	
	3,160	150,000	2.11%	
	13,418	191,370	7%	
	3,296	13,184	25.00%	
	(3,946)	136		

	401 PW Equipment Reserve Fund		YTD	
	Year to Date	Budget	% of Budget	
	25,162	26,400		
	3,801	14,910	25.49%	
	0	41,000	0.00%	
	-	41,000	0%	
	-	28,964		
	-	310		

	200 Street Fund		YTD	
	Year to Date	Budget	% of Budget	
Beginning Fund Balance	36,553	30,100		
Plus: Revenues	18,316	402,031	4.56%	
Personnel Services	11,125	47,430	23.45%	
Materials and Services	6,445	36,700	17.56%	
Capital Outlay	-	324,400	-	
Program Expenses Subtotal	17,569	408,530	4.30%	
Debt Service				
Transfers Out	5,721	22,882	25.00%	
Contingency				
Ending Fund Balance	31,579	719		

	300 Street LID Fund		YTD	
	Year to Date	Budget	% of Budget	
	23,358	23,060		
	280	1,842	15.18%	
	-	-		
	-	-		
	-	7,457	0.00%	
	23,638	17,445		

	604 Storm Water Drainage Fund		YTD	
	Year to Date	Budget	% of Budget	
	15,133	12,690		
	8,047	32,060	25.10%	
	2,255	9,486	23.77%	
	1,998	8,000	24.98%	
	4,253	17,486	24%	
	4,787	19,147	25.00%	
		5,000,000	0.00%	
	14,140	3,117		

	603 Storm Water CIP Fund		YTD
	Year to Date	Budget	% of Budget
Beginning Fund Balance	40,952	39,180	
Plus: Revenues	990	1,404,635	0.07%
Personnel Services			
Materials and Services			
Capital Outlay		1,400,000	0.00%
Program Expenses Subtotal		1,400,000	0.00%
Debt Service			
Transfers Out			
Contingency			
Ending Fund Balance	41,942	43,815	

	600 Water Fund		YTD
	Year to Date	Budget	% of Budget
	77,749	171,600	
	173,588	475,573	36.50%
	36,248	149,404	24.26%
	4,219	87,800	4.81%
	-	90,500	0.00%
	40,467	327,704	12.35%
		38,740	0.00%
	40,318	201,272	20.03%
		70,033	0.00%
	170,552	9,424	

	601 Water CIP Fund		YTD
	Year to Date	Budget	% of Budget
	173,683	207,956	
	17,079	1,575,700	1.08%
		1,000	0.00%
		1,464,000	0.00%
		1,465,000	0.00%
	190,762	318,656	

	602 Water Debt Fund		YTD
	Year to Date	Budget	% of
Beginning Fund Balance	63,038	55,961	
Plus: Revenues	1,358	68,590	1.98%
Personnel Services			
Materials and Services			
Capital Outlay			
Program Expenses Subtotal			
Debt Service		61,725	0.00%
Transfers Out	30,388	30,033	101.18%
Contingency			
Ending Fund Balance	34,009	32,793	

	Year-to-Date Actual (not audited)	Ending Fund Balance 30-Jun-24 (not audited)	Variance favorable (unfavorable)
100 General Fund	77,665	140,896	(63,231)
400 Building Reserve Fund	106,439	104,514	1,926
201 Parks Fund	(3,946)	(1,406)	(2,540)
401 PW Equipment Res Fund	28,964	25,162	3,801
200 Street Fund	31,579	36,553	(4,974)
300 Storm Water Drainage Fu	23,638	23,358	280
604 Storm Water CIP Fund	14,140	15,133	(992)
603 Water Fund	41,942	40,952	990
600 Water CIP Fund	170,552	77,749	92,803
601 Water CIP Fund	190,762	173,683	17,079
602 Water Debt Fund	34,009	63,038	(29,030)

Year-to-Date Fund Gain or (Loss)

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

	Current Period
	Sep 2024
	Actual
<b>Revenue &amp; Expenditures</b>	
<b>Revenue</b>	
<b>Revenue from Collections</b>	
City business licenses	60.83
City Planning & Review Fees	30.00
Police fines	214.00
State Marijuana tax	1,232.78
<b>Total Revenue from Collections</b>	<b>\$1,537.61</b>
<b>Revenue from Other Agencies</b>	
State cigarette taxes	26.54
State liquor taxes	580.48
<b>Total Revenue from Other Agencies</b>	<b>\$607.02</b>
<b>Transfer from Other Funds</b>	
Transfer from Parks Fund	3,296.00
Transfer from Storm Water Drainage	4,061.75
Transfer from Street Fund	4,915.50
Transfer from Water Fund	21,798.00
<b>Total Transfer from Other Funds</b>	<b>\$34,071.25</b>
<b>Other Revenue</b>	
Interest	350.79
Previous levied taxes	461.23
<b>Total Other Revenue</b>	<b>\$812.02</b>
<b>Revenue</b>	<b>\$37,027.90</b>
<b>Gross Profit</b>	<b>\$37,027.90</b>
<b>Expenses</b>	
<b>Personnel Services</b>	
Administrative Salaries	5,336.00
City Manager	6,156.80
Employee Retirement	1,576.25
Health Insurance	1,668.06
Medicare	166.66
Payroll Expenses	187.59
Public Works Director	(0.02)
Social Security	712.56
Unemployment	0.12
<b>Total Personnel Services</b>	<b>\$15,804.02</b>
<b>Materials and Services</b>	
Audit	5,000.00
Bank Fee	30.10
City Hall util/maint	90.31
Emergency Preparedness	700.00
Ethics Commission Annual Fee	756.55
IT Service	1,120.00
Legal	2,164.80
Office Supplies, phone	1,190.02
Planner Contract	5,137.50
Shop Materials	91.80
Staff meetings/classes	10.00
<b>Total Materials and Services</b>	<b>\$16,291.08</b>
<b>Transfers</b>	
Transfer to Park	11,000.00

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

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	<b>Current Period</b>
	<b>Sep 2024</b>
	<b>Sep 2024</b>
	<b>Actual</b>
Transfer to Street	6,000.00
<b>Total Transfers</b>	<b>\$17,000.00</b>
<b>Expenses</b>	<b>\$49,095.10</b>
<b>Revenue Less Expenditures</b>	<b>(\$12,067.20)</b>
<b>Net Change in Fund Balance</b>	<b>(\$12,067.20)</b>

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**Fund Balances**

Beginning Fund Balance	89,732.26
Net Change in Fund Balance	(12,067.20)
Ending Fund Balance	77,665.06

*Report Options*

Fund: General Fund

Period: 9/1/2024 to 9/30/2024

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  
Sep 2024  
Sep 2024  
Actual

**Revenue & Expenditures**

**Revenue**

**Transfer from Other Funds**

Transfer from Storm Water Drain	50.00
Transfer from Water Fund	625.00
<b>Total Transfer from Other Funds</b>	<b>\$675.00</b>

**Other Revenue**

Interest	411.86
<b>Total Other Revenue</b>	<b>\$411.86</b>

<b>Revenue</b>	<b>\$1,086.86</b>
<b>Gross Profit</b>	<b>\$1,086.86</b>
<b>Revenue Less Expenditures</b>	<b>\$1,086.86</b>
<b>Net Change in Fund Balance</b>	<b>\$1,086.86</b>

**Fund Balances**

Beginning Fund Balance	105,352.56
Net Change in Fund Balance	1,086.86
Ending Fund Balance	106,439.42

*Report Options*

Fund: Buildings Reserve Fund  
Period: 9/1/2024 to 9/30/2024  
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  
Sep 2024  
Sep 2024  
Actual

### Revenue & Expenditures

#### Revenue

##### Transfer from Other Funds

Transfer from General Fund	11,000.00
Transfer from Water Fund	125.00
<b>Total Transfer from Other Funds</b>	<b>\$11,125.00</b>

##### Other Revenue

Boat Launch Fee	1,129.00
<b>Total Other Revenue</b>	<b>\$1,129.00</b>
<b>Revenue</b>	<b>\$12,254.00</b>
<b>Gross Profit</b>	<b>\$12,254.00</b>

#### Expenses

##### Personnel Services

Employee Retirement	435.51
Health Insurance	359.36
Medicare	19.56
Payroll Expenses	90.32
Public Works Director	945.37
Public Works Tech	378.23
Seasonal Public Works Tech	24.96
Social Security	83.58
<b>Total Personnel Services</b>	<b>\$2,336.89</b>

##### Materials and Services

Janitorial Services	313.00
UP materials & supplies	95.15
Vehicle/Equip oper and main	70.02
WFP Materials & Supplies	98.57
<b>Total Materials and Services</b>	<b>\$576.74</b>

##### Capital Outlay

WFP Improvement Project	2,555.00
<b>Total Capital Outlay</b>	<b>\$2,555.00</b>

##### Transfers

Transfer to General Fund	3,296.00
<b>Total Transfers</b>	<b>\$3,296.00</b>

<b>Expenses</b>	<b>\$8,764.63</b>
<b>Revenue Less Expenditures</b>	<b>\$3,489.37</b>
<b>Net Change in Fund Balance</b>	<b>\$3,489.37</b>

#### Fund Balances

Beginning Fund Balance	(7,435.79)
Net Change in Fund Balance	3,489.37
Ending Fund Balance	(3,946.42)

#### Report Options

Fund: Park Fund

Period: 9/1/2024 to 9/30/2024

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  
Sep 2024  
Sep 2024  
Actual

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**Revenue & Expenditures**

**Revenue**

**Transfer from Other Funds**

Transfer from Storm Water Drain	175.00
Transfer from Street Fund	805.00
Transfer from Water Fund	2,520.00
<b>Total Transfer from Other Funds</b>	<b>\$3,500.00</b>

**Other Revenue**

Interest	99.16
<b>Total Other Revenue</b>	<b>\$99.16</b>

<b>Revenue</b>	<b>\$3,599.16</b>
<b>Gross Profit</b>	<b>\$3,599.16</b>
<b>Revenue Less Expenditures</b>	<b>\$3,599.16</b>
<b>Net Change in Fund Balance</b>	<b>\$3,599.16</b>

**Fund Balances**

Beginning Fund Balance	25,364.43
Net Change in Fund Balance	3,599.16
Ending Fund Balance	28,963.59

*Report Options*

Fund: Public Works Equipment Reserve Fund  
Period: 9/1/2024 to 9/30/2024  
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  
Sep 2024  
Sep 2024  
Actual

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### Revenue & Expenditures

#### Revenue

##### Transfer from Other Funds

Transfer from Storm Water Dral	500.00
<b>Total Transfer from Other Funds</b>	<b>\$500.00</b>

##### Other Revenue

Interest	161.38
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<b>Total Other Revenue</b>	<b>\$161.38</b>
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<b>Revenue</b>	<b>\$661.38</b>
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<b>Gross Profit</b>	<b>\$661.38</b>
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<b>Revenue Less Expenditures</b>	<b>\$661.38</b>
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<b>Net Change in Fund Balance</b>	<b>\$661.38</b>
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### Fund Balances

Beginning Fund Balance	41,280.43
Net Change in Fund Balance	661.38
Ending Fund Balance	41,941.81

#### Report Options

Fund: Storm Water Capital Improvement Fund

Period: 9/1/2024 to 9/30/2024

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
	Sep 2024
	Sep 2024
	Actual
<b>Revenue &amp; Expenditures</b>	
<b>Revenue</b>	
<b>Other Revenue</b>	
Franchise Fees (1/2)	1,056.00
Interest	64.70
Monthly Utility Fee \ SWM	2,011.41
<b>Total Other Revenue</b>	<b>\$3,132.11</b>
	<b>Revenue</b>
	<b>\$3,132.11</b>
	<b>Gross Profit</b>
	<b>\$3,132.11</b>
<b>Expenses</b>	
<b>Personnel Services</b>	
Employee Retirement	134.00
Health Insurance	110.57
Medicare	6.01
Payroll Expenses	34.74
Public Works Director	290.88
Public Works Tech	116.37
Seasonal Public Works Tech	7.68
Social Security	25.74
<b>Total Personnel Services</b>	<b>\$725.99</b>
<b>Materials and Services</b>	
Regular oper/main	28.01
<b>Total Materials and Services</b>	<b>\$28.01</b>
<b>Transfers</b>	
Transfer to Buildings Reserve	50.00
Transfer to General Fund	4,061.75
Transfer to PW Equip Reserv	175.00
Transfer to Storm Water Cap Im	500.00
<b>Total Transfers</b>	<b>\$4,786.75</b>
	<b>Expenses</b>
	<b>\$5,540.75</b>
	<b>Revenue Less Expenditures</b>
	<b>(\$2,408.64)</b>
	<b>Net Change in Fund Balance</b>
	<b>(\$2,408.64)</b>

### Fund Balances

Beginning Fund Balance	16,548.96
Net Change in Fund Balance	(2,408.64)
Ending Fund Balance	14,140.32

*Report Options*

Fund: Storm Water Drainage Fund

Period: 9/1/2024 to 9/30/2024

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

**Street Fund**  
**Statement of Revenue and Expenditures**

	Current Period Sep 2024 Sep 2024 Actual
<b>Revenue &amp; Expenditures</b>	
<b>Revenue</b>	
<b>Revenue from Collections</b>	
City business licenses	60.83
<b>Total Revenue from Collections</b>	<b>\$60.83</b>
<b>Transfer from Other Funds</b>	
Transfer from General Fund	6,000.00
<b>Total Transfer from Other Funds</b>	<b>\$6,000.00</b>
<b>Other Revenue</b>	
Franchise Fees (1/2)	1,055.99
Interest	129.09
State gasoline tax	2,500.67
<b>Total Other Revenue</b>	<b>\$3,685.75</b>
	<b>Revenue \$9,746.58</b>
	<b>Gross Profit \$9,746.58</b>
<b>Expenses</b>	
<b>Personnel Services</b>	
Employee Retirement	670.03
Health Insurance	552.85
Medicare	30.08
Payroll Expenses	55.58
Public Works Director	1,454.40
Public Works Tech	581.89
Seasonal Public Works Tech	38.40
Social Security	128.64
<b>Total Personnel Services</b>	<b>\$3,511.87</b>
<b>Materials and Services</b>	
Engineering Services	1,875.00
Misc Expense	(1,193.67)
Regular oper/main	837.99
Street Lights	437.80
<b>Total Materials and Services</b>	<b>\$1,957.12</b>
<b>Transfers</b>	
Transfer to General Fund	4,915.50
Transfer to PW Equip Reserv	805.00
<b>Total Transfers</b>	<b>\$5,720.50</b>
	<b>Expenses \$11,189.49</b>
	<b>Revenue Less Expenditures (\$1,442.91)</b>
	<b>Net Change in Fund Balance (\$1,442.91)</b>
<b>Fund Balances</b>	
Beginning Fund Balance	33,022.07

**Street Fund**  
**Statement of Revenue and Expenditures**

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	<b>Current Period</b>
	<b>Sep 2024</b>
	<b>Sep 2024</b>
	<b>Actual</b>
Net Change in Fund Balance	(1,442.91)
Ending Fund Balance	31,579.16

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*Report Options*

Fund: Street Fund

Period: 9/1/2024 to 9/30/2024

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**  
**Sep 2024**  
**Sep 2024**  
**Actual**

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**Revenue & Expenditures**

**Revenue**

**Other Revenue**

Interest

92.05

**Total Other Revenue** \$92.05

**Revenue** \$92.05

**Gross Profit** \$92.05

**Revenue Less Expenditures** \$92.05

**Net Change in Fund Balance** \$92.05

**Fund Balances**

Beginning Fund Balance 23,545.92

Net Change in Fund Balance 92.05

Ending Fund Balance 23,637.97

*Report Options*

Fund: Street LID Fund

Period: 9/1/2024 to 9/30/2024

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

Current Period  
Sep 2024  
Sep 2024  
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 684.43

**Total Other Revenue \$684.43**

**Revenue \$15,684.43**

**Gross Profit \$15,684.43**

**Revenue Less Expenditures \$15,684.43**

**Net Change in Fund Balance \$15,684.43**

### Fund Balances

Beginning Fund Balance 175,077.57

Net Change in Fund Balance 15,684.43

Ending Fund Balance 190,762.00

#### Report Options

Fund: Water Capital Improvement Fund

Period: 9/1/2024 to 9/30/2024

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**

Current Period  
Sep 2024  
Sep 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**

Interest	130.94
Previous levied taxes	133.90

**Total Other Revenue** **\$264.84**

**Revenue** **\$514.84**

**Gross Profit** **\$514.84**

**Revenue Less Expenditures** **\$514.84**

**Net Change in Fund Balance** **\$514.84**

**Fund Balances**

Beginning Fund Balance	33,493.68
Net Change in Fund Balance	514.84
Ending Fund Balance	34,008.52

*Report Options*

Fund: Water Debt Service Fund

Period: 9/1/2024 to 9/30/2024

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
	Sep 2024
	Actual
<b>Revenue &amp; Expenditures</b>	
<b>Revenue</b>	
<b>Other Revenue</b>	
Interest	620.02
Water Debt Service Fee	4,951.85
Water Usage Fees	58,470.73
<b>Total Other Revenue</b>	<b>\$64,042.60</b>
<b>Revenue</b>	<b>\$64,042.60</b>
<b>Gross Profit</b>	<b>\$64,042.60</b>
<b>Expenses</b>	
<b>Personnel Services</b>	
Employee Retirement	2,110.57
Health Insurance	1,741.50
Medicare	94.75
Payroll Expenses	326.53
Public Works Director	4,581.37
Public Works Tech	1,832.95
Seasonal Public Works Tech	120.96
Social Security	405.18
Unemployment	0.02
<b>Total Personnel Services</b>	<b>\$11,213.83</b>
<b>Materials and Services</b>	
Regular oper/main	329.55
Utilities	230.90
<b>Total Materials and Services</b>	<b>\$560.45</b>
<b>Transfers</b>	
Transfer to Buildings Reserve	625.00
Transfer to General Fund	21,798.00
Transfer to Park	125.00
Transfer to PW Equip Reserv	2,520.00
Transfer to Water Cap Improv	15,000.00
Transfer to Water Debt Service	250.00
<b>Total Transfers</b>	<b>\$40,318.00</b>
<b>Expenses</b>	<b>\$52,092.28</b>
<b>Revenue Less Expenditures</b>	<b>\$11,950.32</b>
<b>Net Change in Fund Balance</b>	<b>\$11,950.32</b>

### Fund Balances

Beginning Fund Balance	158,601.49
Net Change in Fund Balance	11,950.32
Ending Fund Balance	170,551.81

*Report Options*

Fund: Water Fund

Period: 9/1/2024 to 9/30/2024

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
	Sep 2024
	Sep 2024
	Actual
<b>Revenue &amp; Expenditures</b>	
<b>Revenue</b>	
<b>Revenue from Collections</b>	
City business licenses	121.66
City Planning & Review Fees	80.00
Police fines	214.00
State Marijuana tax	1,232.78
<b>Total Revenue from Collections</b>	<b>\$1,648.44</b>
<b>Revenue from Other Agencies</b>	
State cigarette taxes	26.54
State liquor taxes	580.48
<b>Total Revenue from Other Agencies</b>	<b>\$607.02</b>
<b>Transfer from Other Funds</b>	
Transfer from General Fund	17,000.00
Transfer from Parks Fund	3,296.00
Transfer from Storm Water Drainage	4,786.75
Transfer from Street Fund	5,720.50
Transfer from Water Fund	40,318.00
<b>Total Transfer from Other Funds</b>	<b>\$71,121.25</b>
<b>Other Revenue</b>	
Boat Launch Fee	1,129.00
Franchise Fees (1/2)	2,111.99
Interest	2,744.42
Monthly Utility Fee \ SWM	2,011.41
Previous levied taxes	595.13
State gasoline tax	2,500.67
Water Debt Service Fee	4,951.85
Water Usage Fees	58,470.73
<b>Total Other Revenue</b>	<b>\$74,515.20</b>
<b>Revenue</b>	<b>\$147,891.91</b>
<b>Gross Profit</b>	<b>\$147,891.91</b>
<b>Expenses</b>	
<b>Personnel Services</b>	
Administrative Salaries	5,336.00
City Manager	6,156.80
Employee Retirement	4,926.36
Health Insurance	4,432.34
Medicare	317.06
Payroll Expenses	694.76
Public Works Director	7,272.00
Public Works Tech	2,909.44
Seasonal Public Works Tech	192.00
Social Security	1,355.70
Unemployment	0.14
<b>Total Personnel Services</b>	<b>\$33,592.60</b>
<b>Materials and Services</b>	
Audit	5,000.00
Bank Fee	30.10
City Hall util/maint	90.31
Emergency Preparedness	700.00
Engineering Services	1,875.00

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

	Current Period Sep 2024 Sep 2024 Actual
Ethics Commission Annual Fee	756.55
IT Service	1,120.00
Janitorial Services	313.00
Legal	2,164.80
Misc Expense	(1,193.67)
Office Supplies, phone	1,190.02
Planner Contract	5,137.50
Regular oper/main	1,195.55
Shop Materials	91.80
Staff meetings/classes	10.00
Street Lights	437.80
UP materials & supplies	95.15
Utilities	230.90
Vehicle/Equip oper and main	70.02
WFP Materials & Supplies	98.57
<b>Total Materials and Services</b>	<b>\$19,413.40</b>
<b>Capital Outlay</b>	
WFP Improvement Project	2,555.00
<b>Total Capital Outlay</b>	<b>\$2,555.00</b>
<b>Transfers</b>	
Transfer to Buildings Reserve	675.00
Transfer to General Fund	34,071.25
Transfer to Park	11,125.00
Transfer to PW Equip Reserv	3,500.00
Transfer to Storm Water Cap Im	500.00
Transfer to Street	6,000.00
Transfer to Water Cap Improv	15,000.00
Transfer to Water Debt Service	250.00
<b>Total Transfers</b>	<b>\$71,121.25</b>
<b>Expenses</b>	<b>\$126,682.25</b>
<b>Revenue Less Expenditures</b>	<b>\$21,209.66</b>
<b>Net Change in Fund Balance</b>	<b>\$21,209.66</b>

**Fund Balances**

Beginning Fund Balance	694,623.58
Net Change in Fund Balance	21,209.66
Ending Fund Balance	715,833.24

*Report Options*

Fund: Water Fund, Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Park Fund, Public Works Equipment Reserve Fund,

Period: 9/1/2024 to 9/30/2024

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget