



**TO:** Fruita City Council and Mayor

**FROM:** Margaret Sell, Finance Director/City Clerk

**DATE:** February 20, 2024

**AGENDA TEXT:** FINANCIAL REPORTS – A request to approve the January 2024 Financial Reports

**BACKGROUND**

Sales and use tax revenues. The following table provides a summary of sales and use tax revenues for December sales compared to sales in the same period in 2022. Reductions in sales and use tax revenues were anticipated in the 2023 Budget. Collectively, these revenues have surpassed the budget through December by \$597,901. On a year-to-date basis county sales tax revenues are flat compared to the prior year, use taxes on building materials and vehicles are down 12% and 11%, respectively from the prior year, and city sales tax and lodging tax revenues are up 6% from the previous year.

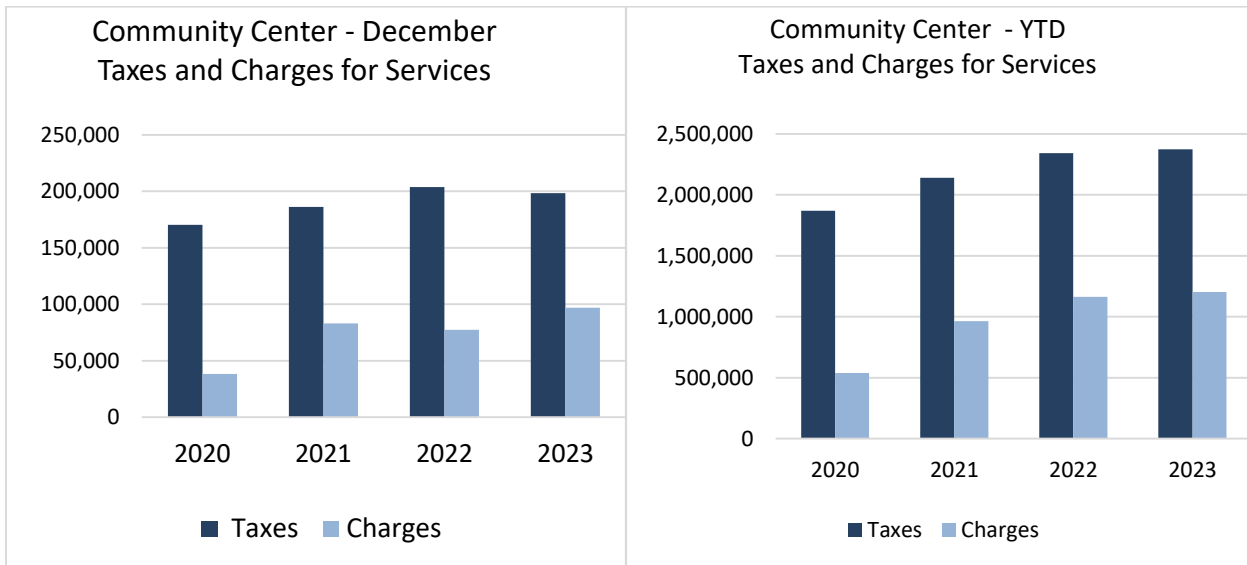
| <b>Summary of Sales and Use Tax Revenues - December 2023</b> |        |                    |       |                       |                                 |
|--|--------|--------------------|-------|-----------------------|---------------------------------|
| Type   | Month  | Percent (%) Change |       | Dollar (\$) Change    |                                 |
|  |        | Month              | Y-T-D | From prior year - YTD | Between actual and budget - YTD |
| City Sales Tax (2%)  | Dec-23 | 5.5%               | 6%    | \$ 201,538            | \$ 353,414                      |
| Use tax on Motor Vehicles (2%)                               | Dec-23 | -23.3%             | -11%  | \$ (92,028)           | \$ (35,311)                     |
| Use tax on Building Materials (2%)                           | Dec-23 | -45.8%             | -12%  | \$ (45,634)           | \$ 29,441                       |
| Lodging Tax (3%)   | Dec-23 | 96.8%              | 6%    | \$ 10,593             | \$ 41,442                       |
| County Sales Tax   | Dec-23 | 0.0%               | 0%    | \$ 10,794             | \$ 179,802                      |
| Public Safety Tax  | Dec-23 | 0.0%               | 1%    | \$ 3,299              | \$ 29,113                       |
|  |        |                    |       | <b>\$ 88,562</b>      | <b>\$ 597,901</b>               |

The following table shows a monthly comparison between December 2022 and 2023 city sales tax collections by NAICS category. Wholesale trade had the largest increase of 248% with the largest reductions in utilities, oil and gas and retail trade. Remote sales were up 9% over the prior year.

| <b>Sales Tax Revenues by Category (3%)</b> |                |                |                |                   |                    |
|--|----------------|----------------|----------------|-------------------|--------------------|
| Dec-23                                     |                |                |                |                   |                    |
| <b>Description</b>                         | <b>2021</b>    | <b>2022</b>    | <b>2023</b>    | <b>1 yr % Chg</b> | <b>1 yr \$ Chg</b> |
| Retail Trade                               | 237,688        | 244,562        | 238,297        | -3%               | (6,265)            |
| Food                                       | 57,432         | 72,123         | 71,741         | -1%               | (382)              |
| Other Miscellaneous                        | 15,276         | 17,301         | 18,242         | 5%                | 941                |
| Utilities                                  | 35,908         | 48,445         | 40,841         | -16%              | (7,604)            |
| Manufacturing                              | 10,491         | 14,378         | 12,378         | -14%              | (2,000)            |
| Rental and Leasing                         | 5,639          | 7,219          | 12,161         | 68%               | 4,942              |
| Other Services                             | 3,916          | 7,635          | 9,552          | 25%               | 1,917              |
| Lodging                                    | 12,821         | 6,965          | 10,788         | 55%               | 3,823              |
| Wholesale Trade                            | 17,097         | 16,363         | 56,903         | 248%              | 40,540             |
| Communications                             | 16,952         | 16,277         | 15,444         | -5%               | (833)              |
| Oil and Gas                                | 306            | 11,001         | 1,150          | -90%              | (9,851)            |
| <b>Total</b>                               | <b>413,526</b> | <b>462,269</b> | <b>487,497</b> | <b>5%</b>         | <b>25,228</b>      |
| <b>Remote retailers</b>                    | <b>45,272</b>  | <b>55,961</b>  | <b>60,902</b>  | <b>9%</b>         | <b>4,941</b>       |

Community Center Fund Charges for Services – December 2023

December 2023 charges for services (pass fees and recreation programs) were up 26% from the prior year while sales and use tax revenues were down 3% from the prior year. Annual revenues are up 3% for user fees and 1% for tax revenues from the prior year.



Actual vs Budget Report – January 2024. The attached Actual vs Budget report presents comparison information on budgeted vs actual revenues and expenses by fund and department for all funds for January 2024. The following is a summary of the report by fund.

| <b>Revenues and Expenses as Percentage of Budget -<br/>January 2024 (8%)</b> |                                      |                                      |
|--|--------------------------------------|--------------------------------------|
| <b>Column 1</b>  | <b>Revenues as a %<br/>of Budget</b> | <b>Expenses as a %<br/>of Budget</b> |
| General Fund   | 7%                                   | 6%                                   |
| Conservation Trust Fund  | 0%                                   | 0%                                   |
| Economic Development Fund  | 7%                                   | 0%                                   |
| Marketing  | 7%                                   | 1%                                   |
| Public Places Fund   | 7%                                   | 16%                                  |
| Community Center   | 9%                                   | 3%                                   |
| Fruita Housing Authority   | 0%                                   | 0%                                   |
| Capital Projects   | 0%                                   | 0%                                   |
| Debt Service   | 0%                                   | 0%                                   |
| Devils Canyon Center   | 0%                                   | 0%                                   |
| Irrigation Water *   | 1%                                   | 13%                                  |
| Sewer*   | 6%                                   | 14%                                  |
| Trash*   | 9%                                   | 0%                                   |
| Fleet Maintenance Fund   | 0%                                   | 9%                                   |
| <b>Total</b>   | <b>5%</b>                            | <b>5%</b>                            |

**FISCAL IMPACT**

None.

**APPLICABILITY TO CITY GOALS AND OBJECTIVES**

These reports provide financial information to the Council to monitor the City’s financial position and may be used as a tool to hold staff accountable for accomplishing goals and objectives set forth in the Budget.

**OPTIONS AVAILABLE TO THE COUNCIL**

- Approval of Financial Reports
- Approval of Financial Reports with clarification on specific items

**RECOMMENDATION**

It is the recommendation of staff that the Council by motion:

**ACCEPT THE JANUARY 2024 FINANCIAL REPORTS AS PRESENTED**

### SALES AND USE TAX REPORTS

| City Sales Tax - 2% General Fund (110-3131) |                     |                     |                     |                     |                     |                   |              |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
|   | 2019                | 2020                | 2021                | 2022                | 2023                | \$ Variance       | % Variance   |
| Jan   | 124,973.08          | 190,392.44          | 204,830.52          | 222,224.08          | 272,043.95          | 49,819.87         | 22.42%       |
| Feb   | 144,100.65          | 167,749.86          | 201,246.04          | 241,043.51          | 257,301.07          | 16,257.56         | 6.74%        |
| Mar   | 165,160.52          | 242,722.52          | 274,325.31          | 241,256.77          | 274,681.30          | 33,424.53         | 13.85%       |
| Apr   | 191,027.30          | 211,354.97          | 275,116.14          | 307,724.72          | 310,799.52          | 3,074.80          | 1.00%        |
| May   | 198,826.37          | 236,158.52          | 299,751.07          | 315,266.10          | 337,385.69          | 22,119.59         | 7.02%        |
| Jun   | 197,471.05          | 229,208.70          | 280,881.50          | 315,464.89          | 334,549.58          | 19,084.69         | 6.05%        |
| Jul   | 190,974.84          | 280,361.25          | 268,022.29          | 290,659.73          | 306,866.03          | 16,206.30         | 5.58%        |
| Aug   | 200,644.07          | 229,018.92          | 259,681.40          | 321,372.15          | 319,767.61          | -1,604.54         | -0.50%       |
| Sep   | 193,024.68          | 239,752.16          | 281,301.78          | 303,829.93          | 335,023.25          | 31,193.32         | 10.27%       |
| Oct   | 205,934.68          | 243,770.76          | 266,678.57          | 302,938.30          | 300,395.33          | -2,542.97         | -0.84%       |
| Nov   | 192,966.14          | 224,503.72          | 251,620.04          | 281,773.52          | 279,460.03          | -2,313.49         | -0.82%       |
| Dec   | 208,689.86          | 243,087.11          | 275,684.31          | 308,179.47          | 324,997.78          | 16,818.31         | 5.46%        |
| <b>TOTAL</b>                                | <b>2,213,793.24</b> | <b>2,738,080.93</b> | <b>3,139,138.97</b> | <b>3,451,733.17</b> | <b>3,653,271.14</b> | <b>201,537.97</b> | <b>5.84%</b> |
| %   | 15.26%              | 23.68%              | 14.65%              | 9.96%               | 5.84%               |                   |              |

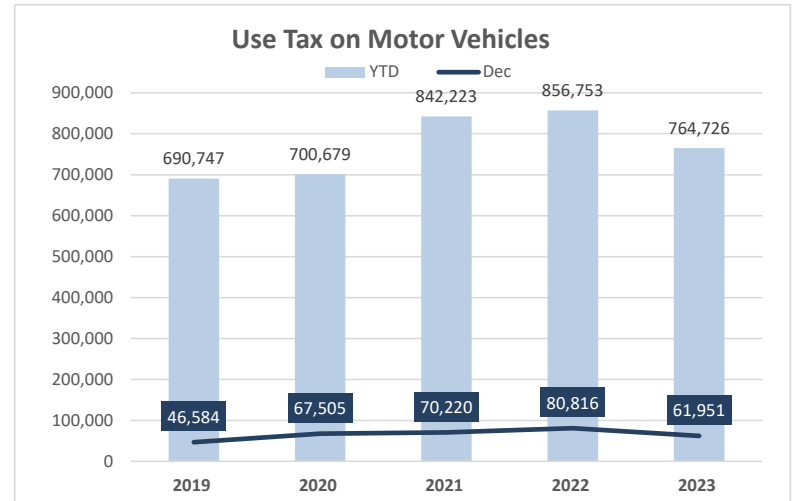
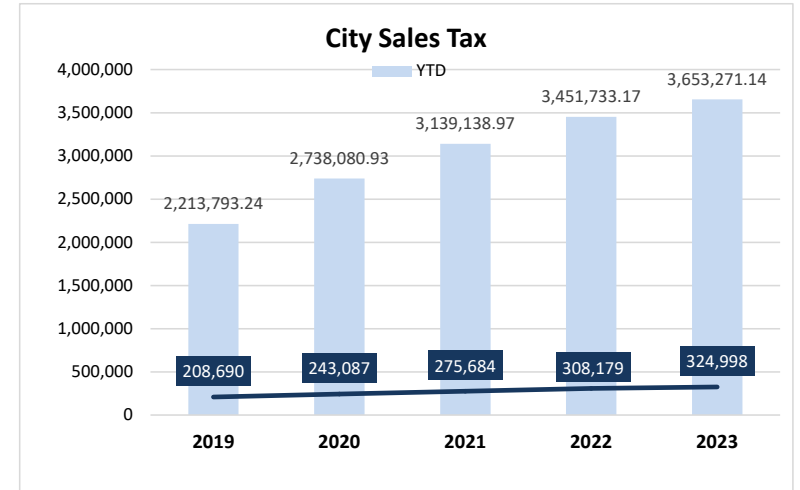
2023 Budget= \$3,300,000, 4.4% decrease from 2022 Actual Revenues

|     |              |              |              |              |              |            |       |
|-----|--------------|--------------|--------------|--------------|--------------|------------|-------|
| Dec | 2,213,793.24 | 2,738,080.93 | 3,139,138.97 | 3,451,733.17 | 3,653,271.14 | 201,537.97 | 5.84% |
| 3%  | 3,320,689.86 | 4,107,121.40 | 4,708,708.46 | 5,177,599.76 | 5,479,906.71 | 302,306.96 | 5.84% |

| Use Tax on Motor Vehicles - 2% General Fund (110-3132) |                   |                   |                   |                   |                   |                    |                |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|----------------|
|  | 2019              | 2020              | 2021              | 2022              | 2023              | \$ Variance        | % Change       |
| JAN  | 59,067.65         | 44,776.20         | 59,327.64         | 47,309.36         | 49,751.32         | 2,441.96           | 5.16%          |
| FEB  | 35,431.97         | 59,554.07         | 38,721.90         | 46,447.50         | 60,836.73         | 14,389.23          | 30.98%         |
| MAR  | 56,995.69         | 53,618.86         | 69,952.45         | 74,968.11         | 74,791.15         | -176.96            | -0.24%         |
| APR  | 58,679.47         | 37,062.83         | 56,918.15         | 79,891.83         | 54,713.24         | -25,178.59         | -31.52%        |
| MAY  | 90,700.80         | 35,122.84         | 73,577.89         | 94,600.69         | 81,719.62         | -12,881.07         | -13.62%        |
| JUN  | 52,822.10         | 72,285.02         | 73,709.93         | 64,351.62         | 50,023.47         | -14,328.15         | -22.27%        |
| JUL  | 67,463.71         | 89,038.90         | 79,197.84         | 64,357.92         | 54,891.13         | -9,466.79          | -14.71%        |
| AUG  | 66,028.27         | 73,161.03         | 111,272.20        | 83,056.00         | 93,114.18         | 10,058.18          | 12.11%         |
| SEP  | 46,789.04         | 69,374.11         | 55,871.85         | 71,679.10         | 64,187.04         | -7,492.06          | -10.45%        |
| OCT  | 51,469.53         | 61,789.73         | 80,751.67         | 81,246.37         | 67,369.67         | -13,876.70         | -17.08%        |
| NOV  | 58,715.01         | 37,390.30         | 72,701.97         | 68,028.87         | 51,376.62         | -16,652.25         | -24.48%        |
| DEC  | 46,583.89         | 67,505.07         | 70,219.53         | 80,815.93         | 61,951.47         | -18,864.46         | -23.34%        |
| <b>YTD</b>   | <b>690,747.13</b> | <b>700,678.96</b> | <b>842,223.02</b> | <b>856,753.30</b> | <b>764,725.64</b> | <b>(92,027.66)</b> | <b>-10.74%</b> |
| %  | 9.88%             | 1.44%             | 20.20%            | 1.73%             | -10.74%           |                    |                |

2023 Budget = \$800,000 - 6.62% decrease from 2022 Actual revenues

|     |              |              |              |              |              |             |                        |
|-----|--------------|--------------|--------------|--------------|--------------|-------------|------------------------|
| Dec | 690,747.13   | 700,678.96   | 842,223.02   | 856,753.30   | 764,725.64   | -92,027.66  | -10.74%                |
| 3%  | 1,036,120.70 | 1,051,018.44 | 1,263,334.53 | 1,285,129.95 | 1,147,088.46 | -138,041.49 | -10.74% for chart only |

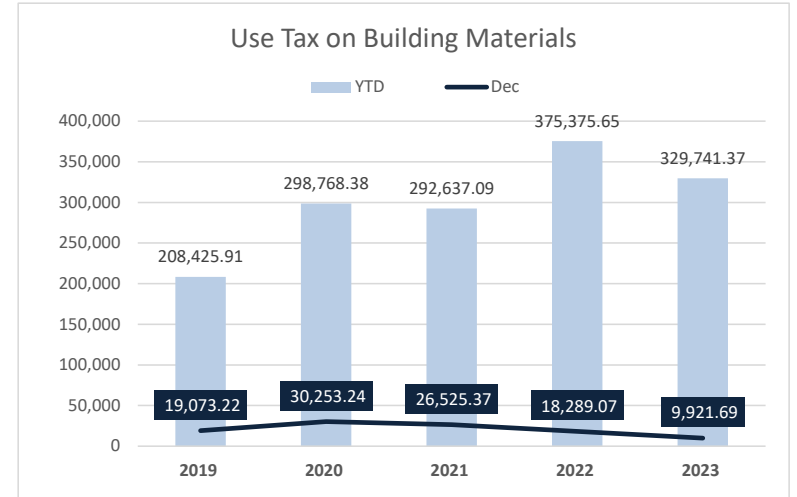


### SALES AND USE TAX REPORTS

| Use Tax on Building Materials - 2% General Fund (110-3133) |                   |                   |                   |                   |                   |                   |                |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
|  | 2019              | 2020              | 2021              | 2022              | 2023              | \$ Variance       | % Change       |
| JAN  | 19,357.85         | 14,922.55         | 16,599.65         | 22,964.41         | 16,208.89         | -6,755.52         | -29.42%        |
| FEB  | 19,056.71         | 10,930.68         | 27,922.86         | 31,415.26         | 52,028.31         | 20,613.05         | 65.61%         |
| MAR  | 9,936.56          | 41,435.81         | 32,453.39         | 58,817.72         | 9,971.22          | -48,846.50        | -83.05%        |
| APR  | 24,173.95         | 10,766.83         | 27,295.09         | 44,288.18         | 42,054.83         | -2,233.35         | -5.04%         |
| MAY  | 32,410.86         | 38,491.01         | 17,464.96         | 34,286.83         | 19,000.44         | -15,286.39        | -44.58%        |
| JUN  | 26,190.88         | 17,591.28         | 33,914.75         | 38,355.04         | 41,803.15         | 3,448.11          | 8.99%          |
| JUL  | 16,836.31         | 37,279.04         | 24,039.63         | 18,894.10         | 26,846.41         | 7,952.31          | 42.09%         |
| AUG  | 8,864.92          | 20,497.47         | 10,941.09         | 19,619.37         | 42,886.61         | 23,267.24         | 118.59%        |
| SEP  | 3,865.13          | 23,043.51         | 15,065.96         | 30,588.98         | 23,227.32         | -7,361.66         | -24.07%        |
| OCT  | 16,537.07         | 20,654.70         | 41,315.52         | 37,933.25         | 20,223.19         | -17,710.06        | -46.69%        |
| NOV  | 12,122.45         | 32,902.26         | 19,098.82         | 19,923.44         | 25,569.31         | 5,645.87          | 28.34%         |
| DEC  | 19,073.22         | 30,253.24         | 26,525.37         | 18,289.07         | 9,921.69          | -8,367.38         | -45.75%        |
| <b>YTD</b>   | <b>208,425.91</b> | <b>298,768.38</b> | <b>292,637.09</b> | <b>375,375.65</b> | <b>329,741.37</b> | <b>-45,634.28</b> | <b>-12.16%</b> |
| %  | -42.35%           | 43.35%            | -2.05%            | 28.27%            | -12.16%           |                   |                |

2023 Budget = \$300,000 -20% decrease from 2022 Actual revenues

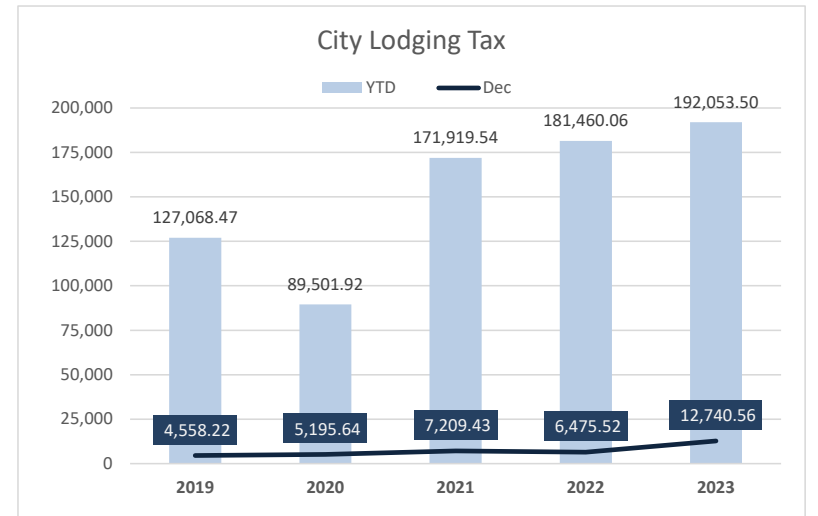
|            |            |            |            |            |            |            |         |
|------------|------------|------------|------------|------------|------------|------------|---------|
| <b>Dec</b> | 208,425.91 | 298,768.38 | 292,637.09 | 375,375.65 | 329,741.37 | -45,634.28 | -12.16% |
| 3%         | 312,638.87 | 448,152.57 | 438,955.64 | 563,063.48 | 494,612.06 | -68,451.42 | -12.16% |



| City Lodging Tax - 3% (125-3134) |                   |                  |                   |                   |                   |                  |              |
|----------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|--------------|
|                                  | 2019              | 2020             | 2021              | 2022              | 2023              | \$ Variance      | %            |
| Jan                              | 2,611.13          | 3,573.20         | 3,452.69          | 4,465.16          | 4,145.44          | -319.72          | -7.16%       |
| Feb                              | 3,774.09          | 4,018.26         | 4,145.37          | 5,490.69          | 7,399.14          | 1,908.45         | 34.76%       |
| Mar                              | 8,249.09          | 4,677.20         | 10,961.79         | 12,266.06         | 10,093.53         | -2,172.53        | -17.71%      |
| Apr                              | 8,046.43          | 2,305.15         | 16,557.26         | 14,135.42         | 16,355.71         | 2,220.29         | 15.71%       |
| May                              | 15,242.71         | 5,512.69         | 19,501.69         | 27,925.85         | 24,540.57         | -3,385.28        | -12.12%      |
| Jun                              | 22,312.67         | 8,463.77         | 23,011.89         | 24,010.29         | 26,405.31         | 2,395.02         | 9.97%        |
| Jul                              | 15,335.70         | 11,150.71        | 19,979.13         | 14,726.50         | 19,695.54         | 4,969.04         | 33.74%       |
| Aug                              | 12,712.49         | 11,047.44        | 16,446.92         | 13,107.77         | 18,237.56         | 5,129.79         | 39.14%       |
| Sep                              | 9,427.07          | 12,255.47        | 21,282.81         | 20,312.24         | 25,090.28         | 4,778.04         | 23.52%       |
| Oct                              | 18,400.75         | 13,854.54        | 18,243.68         | 27,831.93         | 14,577.28         | -13,254.65       | -47.62%      |
| Nov                              | 6,398.12          | 7,447.85         | 11,126.88         | 10,712.63         | 12,772.58         | 2,059.95         | 19.23%       |
| Dec                              | 4,558.22          | 5,195.64         | 7,209.43          | 6,475.52          | 12,740.56         | 6,265.04         | 96.75%       |
| <b>TOTAL</b>                     | <b>127,068.47</b> | <b>89,501.92</b> | <b>171,919.54</b> | <b>181,460.06</b> | <b>192,053.50</b> | <b>10,593.44</b> | <b>5.84%</b> |
|                                  | -1.29%            | -29.56%          | 92.08%            | 5.55%             | 5.84%             |                  |              |

2023 Budget = \$150,000 - 17% decrease from 2022 actual revenues

|            |            |            |            |            |            |           |       |
|------------|------------|------------|------------|------------|------------|-----------|-------|
| <b>Dec</b> | 127,068.47 | 89,501.92  | 171,919.54 | 181,460.06 | 192,053.50 | 10,593.44 | 5.84% |
| 6%         | 254,136.94 | 179,003.84 | 343,839.08 | 362,920.12 | 384,107.00 | 21,186.88 | 5.84% |

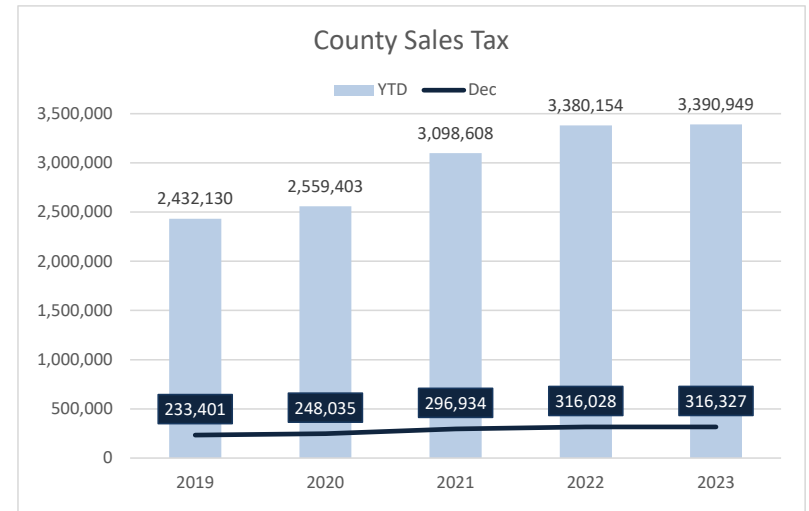


### SALES AND USE TAX REPORTS

| County Sales Tax - 2% (110-3130) |                     |                     |                     |                     |                     |                  |              |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
|                                  | 2019                | 2020                | 2021                | 2022                | 2023                | \$ Variance      | % Variance   |
| Jan                              | 168,991.80          | 178,526.13          | 199,569.41          | 227,801.34          | 235,100.74          | 7,299.40         | 3.20%        |
| Feb                              | 161,231.36          | 181,438.93          | 200,816.29          | 232,761.64          | 234,963.31          | 2,201.67         | 0.95%        |
| Mar                              | 198,980.47          | 188,855.08          | 268,529.43          | 283,096.69          | 283,146.64          | 49.95            | 0.02%        |
| Apr                              | 197,897.18          | 187,855.58          | 270,209.01          | 279,500.97          | 277,150.11          | -2,350.86        | -0.84%       |
| May                              | 209,011.45          | 220,166.38          | 266,353.47          | 293,351.88          | 299,401.48          | 6,049.60         | 2.06%        |
| Jun                              | 213,850.33          | 233,449.26          | 281,089.81          | 304,783.41          | 306,021.87          | 1,238.46         | 0.41%        |
| Jul                              | 210,475.42          | 227,956.26          | 264,407.19          | 283,763.03          | 289,221.95          | 5,458.92         | 1.92%        |
| Aug                              | 216,142.51          | 222,314.16          | 259,705.93          | 308,357.00          | 292,640.77          | -15,716.23       | -5.10%       |
| Sep                              | 206,870.89          | 230,820.91          | 274,282.88          | 297,059.99          | 292,818.85          | -4,241.14        | -1.43%       |
| Oct                              | 210,951.31          | 228,020.45          | 263,951.60          | 278,430.83          | 283,059.19          | 4,628.36         | 1.66%        |
| Nov                              | 204,326.68          | 211,965.09          | 252,758.87          | 275,219.04          | 281,096.69          | 5,877.65         | 2.14%        |
| Dec                              | 233,401.07          | 248,034.85          | 296,934.24          | 316,028.45          | 316,327.00          | 298.55           | 0.09%        |
| <b>TOTAL</b>                     | <b>2,432,130.47</b> | <b>2,559,403.08</b> | <b>3,098,608.13</b> | <b>3,380,154.27</b> | <b>3,390,948.60</b> | <b>10,794.33</b> | <b>0.32%</b> |
| %                                | 6.99%               | 5.23%               | 21.07%              | 9.09%               | 0.32%               |                  |              |

2023 Budget=\$3,210,000 5.0% decrease from 2022 actual revenue

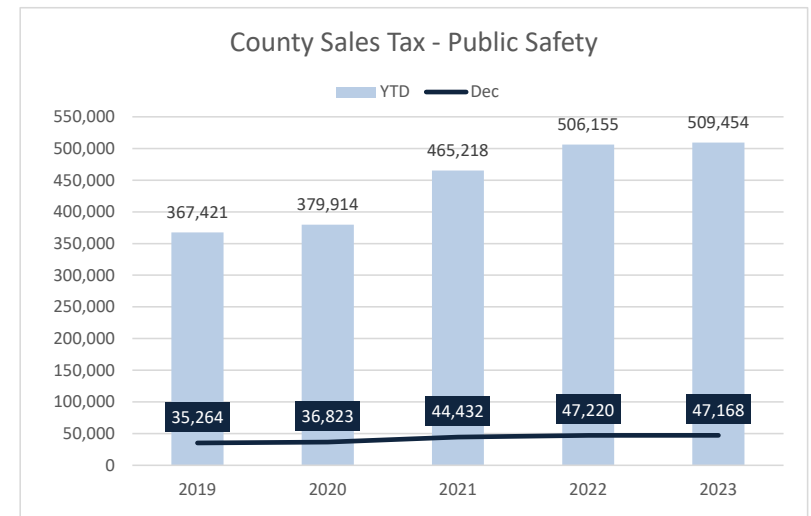
|     |              |              |              |              |              |           |       |
|-----|--------------|--------------|--------------|--------------|--------------|-----------|-------|
| Dec | 2,432,130.47 | 2,559,403.08 | 3,098,608.13 | 3,380,154.27 | 3,390,948.60 | 10,794.33 | 0.32% |
|-----|--------------|--------------|--------------|--------------|--------------|-----------|-------|



| County Sales Tax - 0.37% Public Safety Tax (110-3129) |                   |                   |                   |                   |                   |                 |              |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|--------------|
|   | 2019              | 2020              | 2021              | 2022              | 2023              | \$ Variance     | % Variance   |
| Jan   | 25,508.99         | 26,762.07         | 29,794.36         | 34,330.68         | 35,660.02         | 1,329.34        | 3.87%        |
| Feb   | 24,195.07         | 26,744.72         | 30,522.74         | 35,019.51         | 35,427.83         | 408.32          | 1.17%        |
| Mar   | 30,317.68         | 26,640.82         | 41,095.99         | 42,371.66         | 42,812.82         | 441.16          | 1.04%        |
| Apr   | 30,643.86         | 27,635.27         | 40,485.69         | 41,898.53         | 41,149.35         | -749.18         | -1.79%       |
| May   | 32,085.32         | 32,800.08         | 39,900.10         | 43,792.01         | 45,752.66         | 1,960.65        | 4.48%        |
| Jun   | 32,143.50         | 35,125.60         | 42,158.45         | 45,827.75         | 46,220.47         | 392.72          | 0.86%        |
| Jul   | 31,495.72         | 34,219.03         | 39,786.84         | 42,639.68         | 43,521.83         | 882.15          | 2.07%        |
| Aug   | 32,200.79         | 33,414.60         | 38,714.05         | 45,747.00         | 43,705.32         | -2,041.68       | -4.46%       |
| Sep   | 31,197.04         | 34,227.49         | 41,177.94         | 44,829.02         | 43,705.41         | -1,123.61       | -2.51%       |
| Oct   | 31,996.22         | 34,007.72         | 39,502.32         | 41,678.35         | 42,311.45         | 633.10          | 1.52%        |
| Nov   | 30,373.05         | 31,513.90         | 37,647.08         | 40,801.66         | 42,018.88         | 1,217.22        | 2.98%        |
| Dec   | 35,263.78         | 36,822.92         | 44,432.47         | 47,219.60         | 47,168.00         | -51.60          | -0.11%       |
| <b>TOTAL</b>  | <b>367,421.02</b> | <b>379,914.22</b> | <b>465,218.03</b> | <b>506,155.45</b> | <b>509,454.04</b> | <b>3,298.59</b> | <b>0.65%</b> |
| %   | 9.41%             | 3.40%             | 22.45%            | 8.80%             | 0.65%             |                 |              |

2023 Budget=\$480,000, 5.1% decrease from 2022 actual revenue

|     |            |            |            |            |            |          |       |
|-----|------------|------------|------------|------------|------------|----------|-------|
| Dec | 367,421.02 | 379,914.22 | 465,218.03 | 506,155.45 | 509,454.04 | 3,298.59 | 0.65% |
|-----|------------|------------|------------|------------|------------|----------|-------|

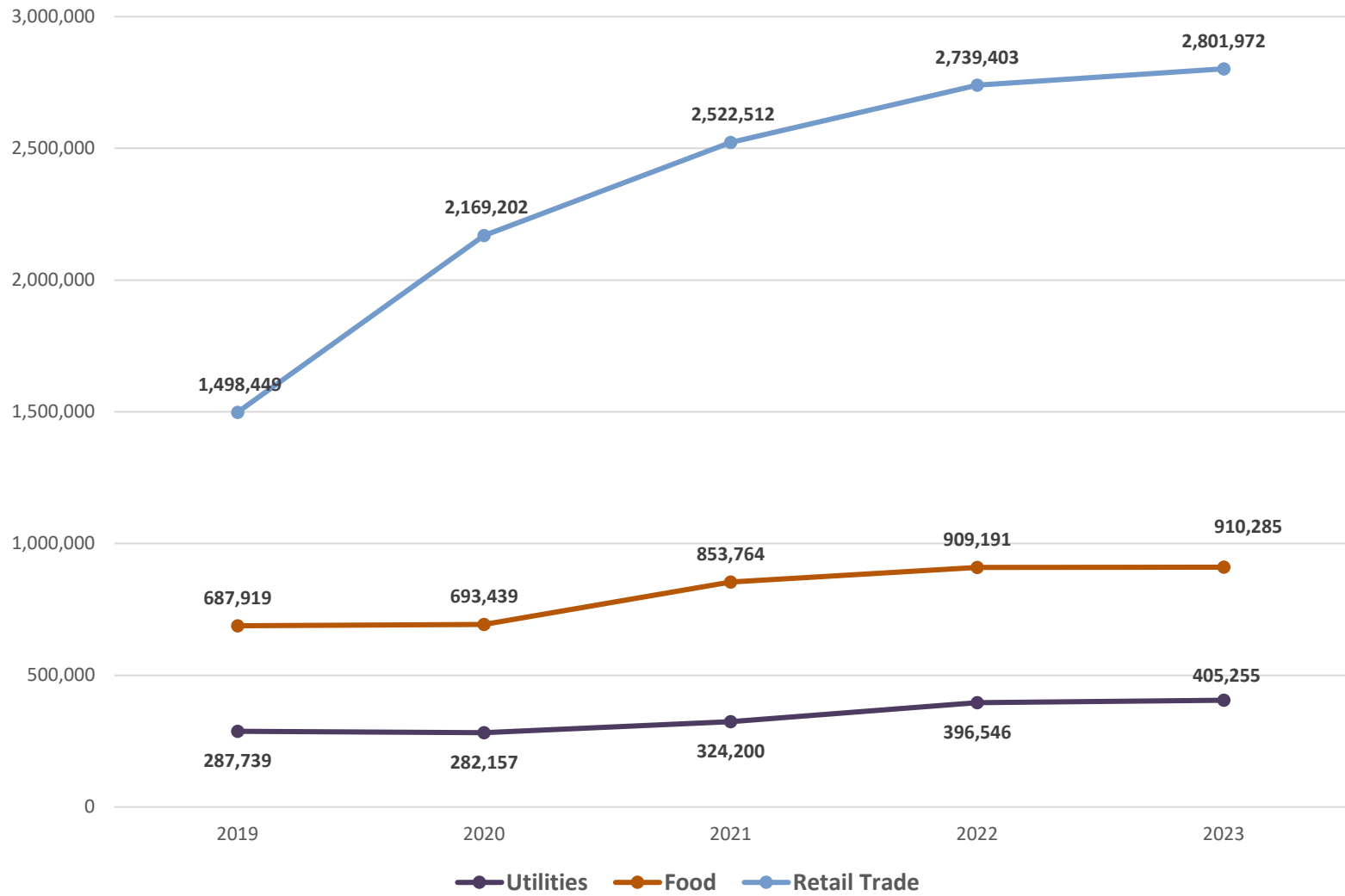




**Sales and Use Tax Revenues by Category (3%)  
January-December**

| Description         | 2019             | 2020             | 2021             | 2022             | 2023             | 1 yr %<br>Chg | 1 yr \$ Chg      | % of<br>2023<br>Total |
|---------------------|------------------|------------------|------------------|------------------|------------------|---------------|------------------|-----------------------|
| <b>Sales taxes</b>  |                  |                  |                  |                  |                  |               |                  |                       |
| Other Services      | 56,661           | 64,301           | 75,517           | 89,063           | 133,343          | 50%           | 44,280           | 2%                    |
| Other Miscellaneous | 80,519           | 118,049          | 159,577          | 218,860          | 215,367          | -2%           | (3,493)          | 3%                    |
| Manufacturing       | 62,496           | 104,293          | 134,373          | 154,380          | 153,078          | -1%           | (1,302)          | 2%                    |
| Wholesale Trade     | 95,772           | 132,602          | 179,579          | 249,911          | 329,738          | 32%           | 79,827           | 5%                    |
| Rental and Leasing  | 132,848          | 119,029          | 86,725           | 83,212           | 89,694           | 8%            | 6,482            | 1%                    |
| Communications      | 195,889          | 140,823          | 156,802          | 174,069          | 176,299          | 1%            | 2,230            | 2%                    |
| Oil and Gas         | 82,140           | 169,100          | 6,980            | -40,657          | 59,289           | 246%          | 99,946           | 1%                    |
| Utilities           | 287,739          | 282,157          | 324,200          | 396,546          | 405,255          | 2%            | 8,709            | 6%                    |
| Lodging             | 140,258          | 114,126          | 208,679          | 203,622          | 205,587          | 1%            | 1,965            | 3%                    |
| Food                | 687,919          | 693,439          | 853,764          | 909,191          | 910,285          | 0%            | 1,094            | 13%                   |
| Retail Trade        | 1,498,449        | 2,169,202        | 2,522,512        | 2,739,403        | 2,801,972        | 2%            | 62,569           | 39%                   |
| <b>Subtotal</b>     | <b>3,320,690</b> | <b>4,107,121</b> | <b>4,708,708</b> | <b>5,177,600</b> | <b>5,479,907</b> | <b>6%</b>     | <b>302,307</b>   | <b>77%</b>            |
| <b>Use taxes</b>    |                  |                  |                  |                  |                  |               |                  |                       |
| Vehicles            | 1,036,121        | 1,051,018        | 1,263,335        | 1,285,130        | 1,147,088        | -11%          | (138,041)        | 16%                   |
| Building materials  | 312,639          | 448,153          | 438,956          | 563,063          | 494,612          | -12%          | (68,451)         | 7%                    |
| <b>Subtotal</b>     | <b>1,348,760</b> | <b>1,499,171</b> | <b>1,702,290</b> | <b>1,848,193</b> | <b>1,641,701</b> | <b>-11%</b>   | <b>(206,493)</b> | <b>23%</b>            |
| <b>Total</b>        | <b>4,669,450</b> | <b>5,606,292</b> | <b>6,410,998</b> | <b>7,025,793</b> | <b>7,121,608</b> | <b>1%</b>     | <b>95,814</b>    | <b>100%</b>           |
| Online sales        | 178,217          | 384,073          | 481,185          | 551,927          | 616,740          | 12%           | 64,813           | 9%                    |

### Top 3 Sales Tax NAICS Categories - YTD Revenues





| 2023 City Lodging Tax - Marketing Fund 3% (125-3134) |                      |            |         |            |               |
|--|----------------------|------------|---------|------------|---------------|
|  | Hotels & Campgrounds |            | VRBO'S  |            | Monthly Total |
|  | Revenue              | % of Total | Revenue | % of Total |               |
| Jan  | 3,157                | 76%        | 988     | 24%        | 4,145         |
| Feb  | 6,406                | 87%        | 993     | 13%        | 7,399         |
| Mar  | 7,823                | 77%        | 2,310   | 23%        | 10,133        |
| Apr  | 11,609               | 71%        | 4,746   | 29%        | 16,355        |
| May  | 18,352               | 75%        | 6,189   | 25%        | 24,541        |
| Jun  | 20,206               | 77%        | 6,199   | 23%        | 26,405        |
| Jul  | 15,180               | 77%        | 4,515   | 23%        | 19,696        |
| Aug  | 13,927               | 76%        | 4,311   | 24%        | 18,238        |
| Sep  | 18,745               | 75%        | 6,345   | 25%        | 25,090        |
| Oct  | 9,304                | 64%        | 5,274   | 36%        | 14,577        |
| Nov  | 9,678                | 76%        | 3,094   | 24%        | 12,773        |
| Dec  | 10,250               | 80%        | 2,491   | 20%        | 12,741        |
| <b>TOTAL</b>   | 144,637              | 75%        | 47,455  | 25%        | 192,092       |

| 2023 City Lodging Tax - Other Funds 3% |                      |            |               |            |               |
|--|----------------------|------------|---------------|------------|---------------|
|  | Economic Development |            | Public Places |            | Monthly Total |
|  | Revenue              | % of Total | Revenue       | % of Total |               |
| Jan                                    | 2,763                | 67%        | 1,382         | 33%        | 4,145         |
| Feb                                    | 4,932                | 67%        | 2,473         | 33%        | 7,404         |
| Mar                                    | 6,764                | 67%        | 3,372         | 33%        | 10,136        |
| Apr                                    | 13,772               | 69%        | 6,052         | 31%        | 19,824        |
| May                                    | 16,359               | 67%        | 8,182         | 33%        | 24,541        |
| Jun                                    | 17,602               | 67%        | 8,803         | 33%        | 26,405        |
| Jul                                    | 13,129               | 67%        | 6,566         | 33%        | 19,695        |
| Aug                                    | 12,157               | 67%        | 6,080         | 33%        | 18,237        |
| Sep                                    | 16,725               | 67%        | 8,365         | 33%        | 25,090        |
| Oct                                    | 9,717                | 67%        | 4,860         | 33%        | 14,577        |
| Nov                                    | 8,514                | 67%        | 4,258         | 33%        | 12,772        |
| Dec                                    | 8,493                | 67%        | 4,247         | 33%        | 12,740        |
| <b>TOTAL</b>                           | 130,926              | 67%        | 64,640        | 33%        | 195,567       |

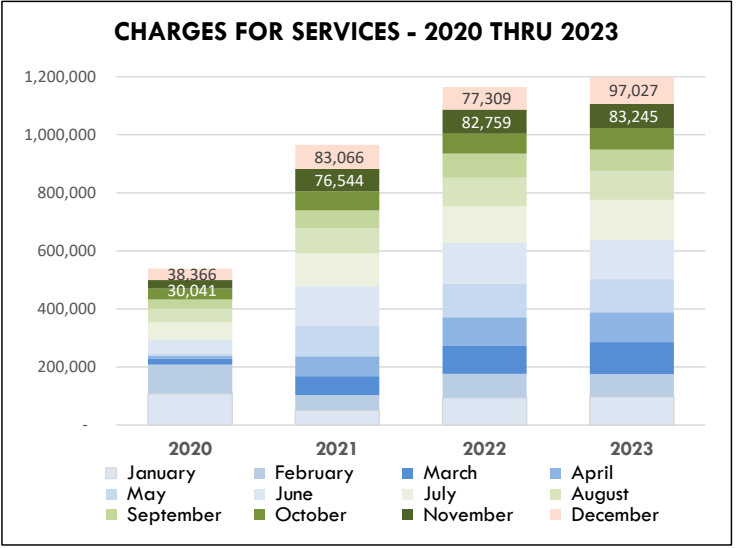
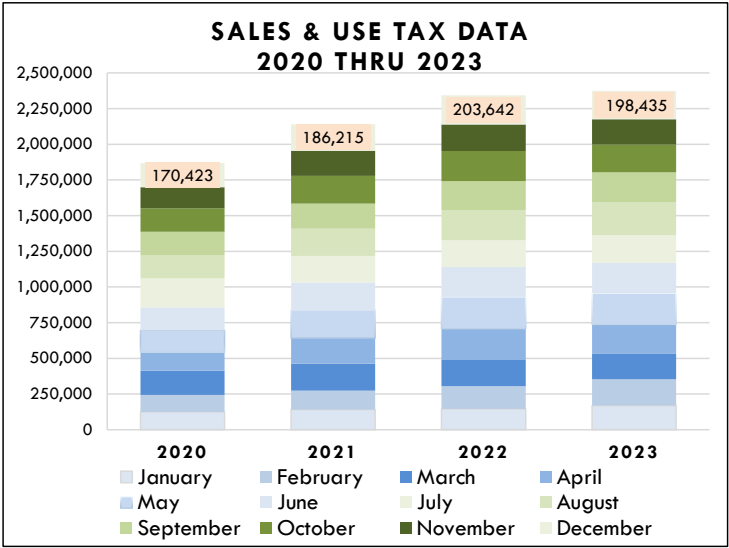
# 2023 COMMUNITY CENTER FUND REVENUES

| 2023 Tax Revenues |                  |                  |                  |                  |                |                    |                  |               |           |
|-------------------|------------------|------------------|------------------|------------------|----------------|--------------------|------------------|---------------|-----------|
| Month             | 2020             | 2021             | 2022             | Use Tax          |                |                    | 2023             | \$ Change     | % Chg     |
|                   |                  |                  |                  | City Sales       | Motor Vehicles | Building Materials |                  |               |           |
| January           | 125,046          | 140,379          | 146,249          | 136,022          | 24,876         | 8,104              | 169,002          | 22,753        | 16%       |
| February          | 119,117          | 133,945          | 159,453          | 128,651          | 30,418         | 26,014             | 185,083          | 25,630        | 16%       |
| March             | 168,889          | 188,406          | 187,521          | 137,341          | 37,396         | 4,986              | 179,722          | -7,800        | -4%       |
| April             | 129,592          | 179,665          | 215,952          | 155,400          | 27,357         | 21,027             | 203,783          | -12,169       | -6%       |
| May               | 154,886          | 195,397          | 222,077          | 168,693          | 40,860         | 9,500              | 219,053          | -3,024        | -1%       |
| June              | 159,543          | 194,253          | 209,085          | 167,275          | 25,012         | 20,902             | 213,188          | 4,103         | 2%        |
| July              | 203,340          | 185,630          | 186,956          | 153,433          | 27,446         | 13,423             | 194,302          | 7,346         | 4%        |
| August            | 161,339          | 190,947          | 212,024          | 159,884          | 46,557         | 21,443             | 227,884          | 15,860        | 7%        |
| September         | 166,085          | 176,120          | 203,049          | 167,512          | 32,094         | 11,614             | 211,219          | 8,170         | 4%        |
| October           | 163,108          | 194,373          | 211,059          | 150,198          | 33,685         | 10,195             | 194,078          | -16,981       | -8%       |
| November          | 147,398          | 175,424          | 184,863          | 139,730          | 25,689         | 12,785             | 178,203          | -6,660        | -4%       |
| December          | 170,423          | 186,215          | 203,642          | 162,499          | 30,976         | 4,961              | 198,435          | -5,207        | -3%       |
| <b>TOTAL</b>      | <b>1,868,764</b> | <b>2,140,753</b> | <b>2,341,931</b> | <b>1,826,636</b> | <b>382,364</b> | <b>164,954</b>     | <b>2,373,953</b> | <b>32,023</b> | <b>1%</b> |
| % Change          | 20.06%           | 14.55%           | 9.40%            |                  |                |                    |                  |               |           |
| 2023 Budget       |                  |                  |                  | 1,650,000        | 400,000        | 150,000            | 2,200,000        |               |           |
| % of Budget       |                  |                  |                  | 110.71%          | 95.59%         | 109.97%            | 107.91%          |               |           |

| Charges for Services |                |                |                  |                  |               |           |
|----------------------|----------------|----------------|------------------|------------------|---------------|-----------|
| Month                | 2020           | 2021           | 2022             | 2023             | \$ Change     | % Chg     |
|                      |                |                |                  |                  |               |           |
| February             | 99,658         | 52,470         | 81,894           | 78,473           | (3,421)       | -4%       |
| March                | 21,361         | 65,392         | 98,073           | 109,728          | 11,655        | 12%       |
| April                | 9,239          | 68,466         | 97,049           | 102,490          | 5,441         | 6%        |
| May                  | 8,041          | 105,543        | 116,172          | 114,132          | (2,040)       | -2%       |
| June                 | 48,220         | 135,621        | 140,195          | 135,399          | (4,796)       | -3%       |
| July                 | 58,968         | 113,550        | 125,561          | 137,877          | 12,316        | 10%       |
| August               | 47,293         | 85,139         | 98,449           | 99,965           | 1,516         | 2%        |
| September            | 31,642         | 62,246         | 83,220           | 72,984           | (10,236)      | -12%      |
| October              | 37,214         | 66,519         | 68,943           | 74,354           | 5,411         | 8%        |
| November             | 30,041         | 76,544         | 82,759           | 83,245           | 486           | 1%        |
| December             | 38,366         | 83,066         | 77,309           | 97,027           | 19,718        | 26%       |
| <b>TOTAL</b>         | <b>538,193</b> | <b>965,269</b> | <b>1,163,997</b> | <b>1,203,173</b> | <b>39,176</b> | <b>3%</b> |
| 2023 Budget          | 1,275,000      | 694,300        | 1,190,300        | 1,196,500        |               |           |
| % of Budget          | 42.21%         | 139.03%        | 97.79%           | 100.56%          |               |           |

1,868,764   2,140,753   2,341,931   2,373,953   32,023   1%

538,193   965,269   1,163,997   1,203,173   39,176   3%



# General Ledger Actual vs Budget Report



User: msell  
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Period 01 - 01  
Fiscal Year 2024

| Sort Level | Description                              | Period Amt  | End Bal     | Budget         | Variance       | % ExpendCollect |
|------------|--|-------------|-------------|----------------|----------------|-----------------|
| <b>110</b> | <b>General Fund</b>                      |             |             |                |                |                 |
| 000        |  |             |             |                |                |                 |
| R01        | Taxes                                    | -735,736.68 | -735,736.68 | -11,211,500.00 | -10,475,763.32 | 6.56            |
| R02        | Licenses and permits                     | -11,815.00  | -11,815.00  | -61,900.00     | -50,085.00     | 19.09           |
| R03        | Intergovernmental revenue                | -41,686.32  | -41,686.32  | -582,350.00    | -540,663.68    | 7.16            |
| R04        | Charges for services                     | -26,113.56  | -26,113.56  | -443,000.00    | -416,886.44    | 5.89            |
| R05        | Fines and forfeitures                    | -1,568.16   | -1,568.16   | -31,650.00     | -30,081.84     | 4.95            |
| R06        | Interest                                 | -66,589.88  | -66,589.88  | -400,000.00    | -333,410.12    | 16.65           |
| R07        | Donations                                | 0.00        | 0.00        | -30,000.00     | -30,000.00     | 0.00            |
| R08        | Miscellaneous                            | -1,433.42   | -1,433.42   | -2,500.00      | -1,066.58      | 57.34           |
| R09        | Transfers from other funds               | 0.00        | 0.00        | -251,125.00    | -251,125.00    | 0.00            |
| R10        | Other financing sources                  | -18,187.00  | -18,187.00  | 0.00           | 18,187.00      | 0.00            |
| R12        | Rents                                    | -8,388.91   | -8,388.91   | -49,000.00     | -40,611.09     | 17.12           |
| 000        |  | -911,518.93 | -911,518.93 | -13,063,025.00 | -12,151,506.07 | 6.98            |
| <br>       |  |             |             |                |                |                 |
| 410        | <i>General Government<br/>Department</i> |             |             |                |                |                 |
| E01        | Personnel services, salaries             | 50,404.10   | 50,404.10   | 548,600.00     | 498,195.90     | 9.19            |
| E02        | Personnel services, benefits             | 21,328.07   | 21,328.07   | 165,250.00     | 143,921.93     | 12.91           |
| E03        | Purchased professional<br>service        | 9,676.70    | 9,676.70    | 194,100.00     | 184,423.30     | 4.99            |
| E04        | Purchased property services              | 621.59      | 621.59      | 48,800.00      | 48,178.41      | 1.27            |
| E05        | Other purchased services                 | 3,910.49    | 3,910.49    | 40,500.00      | 36,589.51      | 9.66            |
| E06        | Supplies                                 | 2,287.23    | 2,287.23    | 63,100.00      | 60,812.77      | 3.62            |
| E07        | Capital                                  | 57,808.28   | 57,808.28   | 45,000.00      | -12,808.28     | 128.46          |
| E08        | Special projects                         | 34,600.00   | 34,600.00   | 45,800.00      | 11,200.00      | 75.55           |
| 410        | <i>General Government<br/>Department</i> | 180,636.46  | 180,636.46  | 1,151,150.00   | 970,513.54     | 15.69           |
| <br>       |  |             |             |                |                |                 |
| 415        | <i>Administration Department</i>         |             |             |                |                |                 |
| E01        | Personnel services, salaries             | 42,699.58   | 42,699.58   | 634,800.00     | 592,100.42     | 6.73            |
| E02        | Personnel services, benefits             | 17,155.15   | 17,155.15   | 225,825.00     | 208,669.85     | 7.60            |
| E03        | Purchased professional<br>service        | 55,799.01   | 55,799.01   | 143,650.00     | 87,850.99      | 38.84           |
| E04        | Purchased property services              | 14,040.59   | 14,040.59   | 188,150.00     | 174,109.41     | 7.46            |
| E05        | Other purchased services                 | 12.12       | 12.12       | 24,900.00      | 24,887.88      | 0.05            |
| E06        | Supplies                                 | 3,059.35    | 3,059.35    | 67,850.00      | 64,790.65      | 4.51            |

| Sort Level | Description                       | Period Amt | End Bal    | Budget       | Variance     | % ExpendCollect |
|------------|-----------------------------------|------------|------------|--------------|--------------|-----------------|
| E07        | Capital                           | 0.00       | 0.00       | 35,000.00    | 35,000.00    | 0.00            |
| E08        | Special projects                  | 0.00       | 0.00       | 5,000.00     | 5,000.00     | 0.00            |
| 415        | <i>Administration Department</i>  | 132,765.80 | 132,765.80 | 1,325,175.00 | 1,192,409.20 | 10.02           |
| 418        | <i>Engineering Department</i>     |            |            |              |              |                 |
| E01        | Personnel services, salaries      | 28,027.20  | 28,027.20  | 361,400.00   | 333,372.80   | 7.76            |
| E02        | Personnel services, benefits      | 18,294.65  | 18,294.65  | 135,675.00   | 117,380.35   | 13.48           |
| E03        | Purchased professional service    | 654.90     | 654.90     | 13,000.00    | 12,345.10    | 5.04            |
| E04        | Purchased property services       | 0.00       | 0.00       | 8,975.00     | 8,975.00     | 0.00            |
| E05        | Other purchased services          | 0.00       | 0.00       | 2,800.00     | 2,800.00     | 0.00            |
| E06        | Supplies                          | 20.00      | 20.00      | 7,100.00     | 7,080.00     | 0.28            |
| 418        | <i>Engineering Department</i>     | 46,996.75  | 46,996.75  | 528,950.00   | 481,953.25   | 8.88            |
| 419        | <i>Community Development Dpmt</i> |            |            |              |              |                 |
| E01        | Personnel services, salaries      | 41,056.61  | 41,056.61  | 529,250.00   | 488,193.39   | 7.76            |
| E02        | Personnel services, benefits      | 25,491.04  | 25,491.04  | 201,350.00   | 175,858.96   | 12.66           |
| E03        | Purchased professional service    | 525.32     | 525.32     | 57,500.00    | 56,974.68    | 0.91            |
| E04        | Purchased property services       | 798.00     | 798.00     | 26,800.00    | 26,002.00    | 2.98            |
| E05        | Other purchased services          | 101.24     | 101.24     | 26,300.00    | 26,198.76    | 0.38            |
| E06        | Supplies                          | 1,888.28   | 1,888.28   | 29,700.00    | 27,811.72    | 6.36            |
| E08        | Special projects                  | 0.00       | 0.00       | 500.00       | 500.00       | 0.00            |
| 419        | <i>Community Development Dpmt</i> | 69,860.49  | 69,860.49  | 871,400.00   | 801,539.51   | 8.02            |
| 421        | <i>Police Department</i>          |            |            |              |              |                 |
| E01        | Personnel services, salaries      | 136,122.70 | 136,122.70 | 1,743,875.00 | 1,607,752.30 | 7.81            |
| E02        | Personnel services, benefits      | 87,943.43  | 87,943.43  | 747,465.00   | 659,521.57   | 11.77           |
| E03        | Purchased professional service    | 2,080.00   | 2,080.00   | 16,025.00    | 13,945.00    | 12.98           |
| E04        | Purchased property services       | 12,362.24  | 12,362.24  | 161,225.00   | 148,862.76   | 7.67            |
| E05        | Other purchased services          | 0.00       | 0.00       | 378,000.00   | 378,000.00   | 0.00            |
| E06        | Supplies                          | 2,546.72   | 2,546.72   | 96,425.00    | 93,878.28    | 2.64            |
| E07        | Capital                           | 29,004.00  | 29,004.00  | 80,500.00    | 51,496.00    | 36.03           |
| 421        | <i>Police Department</i>          | 270,059.09 | 270,059.09 | 3,223,515.00 | 2,953,455.91 | 8.38            |
| 431        | <i>Public Works Department</i>    |            |            |              |              |                 |
| E01        | Personnel services, salaries      | 47,906.94  | 47,906.94  | 736,675.00   | 688,768.06   | 6.50            |
| E02        | Personnel services, benefits      | 36,955.18  | 36,955.18  | 382,450.00   | 345,494.82   | 9.66            |
| E03        | Purchased professional service    | 24,337.37  | 24,337.37  | 232,125.00   | 207,787.63   | 10.48           |
| E04        | Purchased property services       | 1,279.21   | 1,279.21   | 669,325.00   | 668,045.79   | 0.19            |
| E05        | Other purchased services          | 0.00       | 0.00       | 6,650.00     | 6,650.00     | 0.00            |
| E06        | Supplies                          | 5,392.65   | 5,392.65   | 407,020.00   | 401,627.35   | 1.32            |
| E07        | Capital                           | 138,300.00 | 138,300.00 | 445,000.00   | 306,700.00   | 31.08           |
| 431        | <i>Public Works Department</i>    | 254,171.35 | 254,171.35 | 2,879,245.00 | 2,625,073.65 | 8.83            |

| Sort Level           | Description                      | Period Amt          | End Bal             | Budget                | Variance              | % ExpendCollect |
|----------------------|----------------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------|
| 451                  | <i>Parks and Recreation Dept</i> |                     |                     |                       |                       |                 |
| E01                  | Personnel services, salaries     | 35,088.84           | 35,088.84           | 581,525.00            | 546,436.16            | 6.03            |
| E02                  | Personnel services, benefits     | 27,868.53           | 27,868.53           | 236,800.00            | 208,931.47            | 11.77           |
| E03                  | Purchased professional service   | 22,709.17           | 22,709.17           | 61,350.00             | 38,640.83             | 37.02           |
| E04                  | Purchased property services      | 577.03              | 577.03              | 190,400.00            | 189,822.97            | 0.30            |
| E05                  | Other purchased services         | 0.00                | 0.00                | 9,800.00              | 9,800.00              | 0.00            |
| E06                  | Supplies                         | 5,745.18            | 5,745.18            | 245,550.00            | 239,804.82            | 2.34            |
| E07                  | Capital                          | 0.00                | 0.00                | 77,500.00             | 77,500.00             | 0.00            |
| E08                  | Special projects                 | 1,567.00            | 1,567.00            | 92,000.00             | 90,433.00             | 1.70            |
| 451                  | <i>Parks and Recreation Dept</i> | <i>93,555.75</i>    | <i>93,555.75</i>    | <i>1,494,925.00</i>   | <i>1,401,369.25</i>   | <i>6.26</i>     |
| 490                  | <i>Non-Departmental Expenses</i> |                     |                     |                       |                       |                 |
| E01                  | Personnel services, salaries     | 0.00                | 0.00                | 71,000.00             | 71,000.00             | 0.00            |
| E02                  | Personnel services, benefits     | -18.83              | -18.83              | 0.00                  | 18.83                 | 0.00            |
| E03                  | Purchased professional service   | 40,896.68           | 40,896.68           | 88,000.00             | 47,103.32             | 46.47           |
| E04                  | Purchased property services      | 0.00                | 0.00                | 8,000.00              | 8,000.00              | 0.00            |
| E05                  | Other purchased services         | 60,370.65           | 60,370.65           | 268,350.00            | 207,979.35            | 22.50           |
| E06                  | Supplies                         | 0.00                | 0.00                | 25,000.00             | 25,000.00             | 0.00            |
| E08                  | Special projects                 | 0.00                | 0.00                | 77,275.00             | 77,275.00             | 0.00            |
| E11                  | Contingency                      | 0.00                | 0.00                | 300,000.00            | 300,000.00            | 0.00            |
| E12                  | Transfers to other funds         | 0.00                | 0.00                | 7,224,570.00          | 7,224,570.00          | 0.00            |
| 490                  | <i>Non-Departmental Expenses</i> | <i>101,248.50</i>   | <i>101,248.50</i>   | <i>8,062,195.00</i>   | <i>7,960,946.50</i>   | <i>1.26</i>     |
| <b>Revenue Total</b> |                                  | <b>-911,518.93</b>  | <b>-911,518.93</b>  | <b>-13,063,025.00</b> | <b>-12,151,506.07</b> | <b>-6.9779</b>  |
| <b>Expense Total</b> |                                  | <b>1,149,294.19</b> | <b>1,149,294.19</b> | <b>19,536,555.00</b>  | <b>18,387,260.81</b>  | <b>5.8828</b>   |
| <b>110</b>           | <b>General Fund</b>              | <b>237,775.26</b>   | <b>237,775.26</b>   | <b>6,473,530.00</b>   | <b>6,235,754.74</b>   | <b>3.67</b>     |

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| Sort Level           | Description                         | Period Amt     | End Bal        | Budget             | Variance           | % Expend/Collect |
|----------------------|-------------------------------------|----------------|----------------|--------------------|--------------------|------------------|
| <b>121</b>           | <b>Conservation Trust Fund</b>      |                |                |                    |                    |                  |
| 000                  |                                     |                |                |                    |                    |                  |
| R03                  | Intergovernmental revenue           | 0.00           | 0.00           | -175,000.00        | -175,000.00        | 0.00             |
| R06                  | Interest                            | -107.86        | -107.86        | -1,000.00          | -892.14            | 10.79            |
| 000                  |                                     | -107.86        | -107.86        | -176,000.00        | -175,892.14        | 0.06             |
| 880                  | <i>Parks, Trails and Open Space</i> |                |                |                    |                    |                  |
| E12                  | Transfers to other funds            | 0.00           | 0.00           | 100,000.00         | 100,000.00         | 0.00             |
| 880                  | <i>Parks, Trails and Open Space</i> | 0.00           | 0.00           | 100,000.00         | 100,000.00         | 0.00             |
|                      |                                     |                |                |                    |                    |                  |
| <b>Revenue Total</b> |                                     | <b>-107.86</b> | <b>-107.86</b> | <b>-176,000.00</b> | <b>-175,892.14</b> | <b>-0.0613</b>   |
| <b>Expense Total</b> |                                     | <b>0.00</b>    | <b>0.00</b>    | <b>100,000.00</b>  | <b>100,000.00</b>  | <b>0</b>         |
| <b>121</b>           | <b>Conservation Trust Fund</b>      | <b>-107.86</b> | <b>-107.86</b> | <b>-76,000.00</b>  | <b>-75,892.14</b>  | <b>0.14</b>      |

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| Sort Level | Description                        | Period Amt       | End Bal          | Budget             | Variance           | % Expend/Collect |
|------------|------------------------------------|------------------|------------------|--------------------|--------------------|------------------|
| <b>124</b> | <b>Economic Development Fund</b>   |                  |                  |                    |                    |                  |
| 000        |                                    |                  |                  |                    |                    |                  |
| R01        | Taxes                              | -8,492.75        | -8,492.75        | -114,000.00        | -105,507.25        | 7.45             |
| 000        |                                    | -8,492.75        | -8,492.75        | -114,000.00        | -105,507.25        | 7.45             |
| 465        | <i>Marketing and ED Operations</i> |                  |                  |                    |                    |                  |
| E08        | Special projects                   | 0.00             | 0.00             | 15,000.00          | 15,000.00          | 0.00             |
| E12        | Transfers to other funds           | 0.00             | 0.00             | 5,100.00           | 5,100.00           | 0.00             |
| 465        | <i>Marketing and ED Operations</i> | 0.00             | 0.00             | 20,100.00          | 20,100.00          | 0.00             |
|            | <b>Revenue Total</b>               | <b>-8,492.75</b> | <b>-8,492.75</b> | <b>-114,000.00</b> | <b>-105,507.25</b> | <b>-7.4498</b>   |
|            | <b>Expense Total</b>               | <b>0.00</b>      | <b>0.00</b>      | <b>20,100.00</b>   | <b>20,100.00</b>   | <b>0</b>         |
| <b>124</b> | <b>Economic Development Fund</b>   | <b>-8,492.75</b> | <b>-8,492.75</b> | <b>-93,900.00</b>  | <b>-85,407.25</b>  | <b>9.04</b>      |

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|----------------------|-------------------------------------|-------------------|-------------------|--------------------|--------------------|------------------|
| <b>125</b>           | <b>Marketing and Promotion Fund</b> |                   |                   |                    |                    |                  |
| 000                  |                                     |                   |                   |                    |                    |                  |
| R01                  | Taxes                               | -12,740.56        | -12,740.56        | -171,000.00        | -158,259.44        | 7.45             |
| R04                  | Charges for services                | -20.00            | -20.00            | 0.00               | 20.00              | 0.00             |
| R06                  | Interest                            | -42.06            | -42.06            | 0.00               | 42.06              | 0.00             |
| R09                  | Transfers from other funds          | 0.00              | 0.00              | -12,000.00         | -12,000.00         | 0.00             |
| 000                  |                                     | <b>-12,802.62</b> | <b>-12,802.62</b> | <b>-183,000.00</b> | <b>-170,197.38</b> | <b>7.00</b>      |
| 465                  | <i>Marketing and ED Operations</i>  |                   |                   |                    |                    |                  |
| E01                  | Personnel services, salaries        | 2,032.55          | 2,032.55          | 25,525.00          | 23,492.45          | 7.96             |
| E02                  | Personnel services, benefits        | 1,118.89          | 1,118.89          | 8,350.00           | 7,231.11           | 13.40            |
| E03                  | Purchased professional service      | 0.00              | 0.00              | 10,000.00          | 10,000.00          | 0.00             |
| E04                  | Purchased property services         | 0.00              | 0.00              | 1,625.00           | 1,625.00           | 0.00             |
| E05                  | Other purchased services            | 0.00              | 0.00              | 102,000.00         | 102,000.00         | 0.00             |
| E08                  | Special projects                    | 0.00              | 0.00              | 88,500.00          | 88,500.00          | 0.00             |
| 465                  | <i>Marketing and ED Operations</i>  | <b>3,151.44</b>   | <b>3,151.44</b>   | <b>236,000.00</b>  | <b>232,848.56</b>  | <b>1.34</b>      |
| <b>Revenue Total</b> |                                     | <b>-12,802.62</b> | <b>-12,802.62</b> | <b>-183,000.00</b> | <b>-170,197.38</b> | <b>-6.996</b>    |
| <b>Expense Total</b> |                                     | <b>3,151.44</b>   | <b>3,151.44</b>   | <b>236,000.00</b>  | <b>232,848.56</b>  | <b>1.3354</b>    |
| <b>125</b>           | <b>Marketing and Promotion Fund</b> | <b>-9,651.18</b>  | <b>-9,651.18</b>  | <b>53,000.00</b>   | <b>62,651.18</b>   | <b>-18.21</b>    |



# General Ledger

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|----------------------|-----------------------------|------------------|------------------|-------------------|-------------------|------------------|
| <b>126</b>           | <b>Public Places Fund</b>   |                  |                  |                   |                   |                  |
| 000                  |                             |                  |                  |                   |                   |                  |
| R01                  | Taxes                       | -4,247.45        | -4,247.45        | -57,000.00        | -52,752.55        | 7.45             |
| 000                  |                             | -4,247.45        | -4,247.45        | -57,000.00        | -52,752.55        | 7.45             |
| 452                  | <i>Public Space</i>         |                  |                  |                   |                   |                  |
| E04                  | Purchased property services | 9,000.00         | 9,000.00         | 10,000.00         | 1,000.00          | 90.00            |
| E06                  | Supplies                    | 0.00             | 0.00             | 35,000.00         | 35,000.00         | 0.00             |
| E08                  | Special projects            | 0.00             | 0.00             | 10,000.00         | 10,000.00         | 0.00             |
| 452                  | <i>Public Space</i>         | 9,000.00         | 9,000.00         | 55,000.00         | 46,000.00         | 16.36            |
| <b>Revenue Total</b> |                             | <b>-4,247.45</b> | <b>-4,247.45</b> | <b>-57,000.00</b> | <b>-52,752.55</b> | <b>-7.4517</b>   |
| <b>Expense Total</b> |                             | <b>9,000.00</b>  | <b>9,000.00</b>  | <b>55,000.00</b>  | <b>46,000.00</b>  | <b>16.3636</b>   |
| <b>126</b>           | <b>Public Places Fund</b>   | <b>4,752.55</b>  | <b>4,752.55</b>  | <b>-2,000.00</b>  | <b>-6,752.55</b>  | <b>-237.63</b>   |

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|----------------------|----------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|
| <b>127</b>           | <b>Community Center Fund</b>     |                    |                    |                      |                      |                  |
| 000                  |                                  |                    |                    |                      |                      |                  |
| R01                  | Taxes                            | -179,707.10        | -179,707.10        | -2,400,000.00        | -2,220,292.90        | 7.49             |
| R04                  | Charges for services             | -130,415.10        | -130,415.10        | -1,317,500.00        | -1,187,084.90        | 9.90             |
| R06                  | Interest                         | -4,658.37          | -4,658.37          | -40,000.00           | -35,341.63           | 11.65            |
| R07                  | Donations                        | -75.00             | -75.00             | 0.00                 | 75.00                | 0.00             |
| R08                  | Miscellaneous                    | 160.95             | 160.95             | 0.00                 | -160.95              | 0.00             |
| R09                  | Transfers from other funds       | 0.00               | 0.00               | -95,000.00           | -95,000.00           | 0.00             |
| R12                  | Rents                            | -22,134.61         | -22,134.61         | -74,000.00           | -51,865.39           | 29.91            |
| 000                  |                                  | -336,829.23        | -336,829.23        | -3,926,500.00        | -3,589,670.77        | 8.58             |
| <br>                 |                                  |                    |                    |                      |                      |                  |
| 451                  | <i>Parks and Recreation Dept</i> |                    |                    |                      |                      |                  |
| E01                  | Personnel services, salaries     | 105,137.94         | 105,137.94         | 1,582,650.00         | 1,477,512.06         | 6.64             |
| E02                  | Personnel services, benefits     | 35,539.18          | 35,539.18          | 342,275.00           | 306,735.82           | 10.38            |
| E03                  | Purchased professional service   | 10,999.01          | 10,999.01          | 69,325.00            | 58,325.99            | 15.87            |
| E04                  | Purchased property services      | 5,474.47           | 5,474.47           | 164,250.00           | 158,775.53           | 3.33             |
| E05                  | Other purchased services         | 10,419.05          | 10,419.05          | 60,950.00            | 50,530.95            | 17.09            |
| E06                  | Supplies                         | 8,623.58           | 8,623.58           | 409,250.00           | 400,626.42           | 2.11             |
| E07                  | Capital                          | 0.00               | 0.00               | 1,820,000.00         | 1,820,000.00         | 0.00             |
| E11                  | Contingency                      | 0.00               | 0.00               | 40,000.00            | 40,000.00            | 0.00             |
| E12                  | Transfers to other funds         | 0.00               | 0.00               | 762,200.00           | 762,200.00           | 0.00             |
| 451                  | <i>Parks and Recreation Dept</i> | 176,193.23         | 176,193.23         | 5,250,900.00         | 5,074,706.77         | 3.36             |
| <br>                 |                                  |                    |                    |                      |                      |                  |
| <b>Revenue Total</b> |                                  | <b>-336,829.23</b> | <b>-336,829.23</b> | <b>-3,926,500.00</b> | <b>-3,589,670.77</b> | <b>-8.5784</b>   |
| <b>Expense Total</b> |                                  | <b>176,193.23</b>  | <b>176,193.23</b>  | <b>5,250,900.00</b>  | <b>5,074,706.77</b>  | <b>3.3555</b>    |
| <b>127</b>           | <b>Community Center Fund</b>     | <b>-160,636.00</b> | <b>-160,636.00</b> | <b>1,324,400.00</b>  | <b>1,485,036.00</b>  | <b>-12.13</b>    |

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|----------------------|--------------------------------------|-------------|-------------|-------------------|-------------------|------------------|
| <b>129</b>           | <b>Fruita Housing Authority Fund</b> |             |             |                   |                   |                  |
| 000                  |                                      |             |             |                   |                   |                  |
| R04                  | Charges for services                 | 0.00        | 0.00        | -50,000.00        | -50,000.00        | 0.00             |
| R09                  | Transfers from other funds           | 0.00        | 0.00        | -5,100.00         | -5,100.00         | 0.00             |
| 000                  |                                      | 0.00        | 0.00        | -55,100.00        | -55,100.00        | 0.00             |
| 463                  | <i>Housing Authority</i>             |             |             |                   |                   |                  |
| E03                  | Purchased professional service       | 0.00        | 0.00        | 55,000.00         | 55,000.00         | 0.00             |
| E05                  | Other purchased services             | 0.00        | 0.00        | 100.00            | 100.00            | 0.00             |
| 463                  | <i>Housing Authority</i>             | 0.00        | 0.00        | 55,100.00         | 55,100.00         | 0.00             |
| <b>Revenue Total</b> |                                      | <b>0.00</b> | <b>0.00</b> | <b>-55,100.00</b> | <b>-55,100.00</b> | <b>0</b>         |
| <b>Expense Total</b> |                                      | <b>0.00</b> | <b>0.00</b> | <b>55,100.00</b>  | <b>55,100.00</b>  | <b>0</b>         |
| <b>129</b>           | <b>Fruita Housing Authority Fund</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>      |

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|------------|----------------------------------|------------|------------|---------------|---------------|------------------|
| <b>130</b> | <b>Capital Projects Fund</b>     |            |            |               |               |                  |
| 000        |                                  |            |            |               |               |                  |
| R06        | Interest                         | -14,898.15 | -14,898.15 | 0.00          | 14,898.15     | 0.00             |
| 000        |                                  | -14,898.15 | -14,898.15 | 0.00          | 14,898.15     | 0.00             |
| 708        | <i>Downtown Improvements</i>     |            |            |               |               |                  |
| E07        | Capital                          | 0.00       | 0.00       | 350,000.00    | 350,000.00    | 0.00             |
| R03        | Intergovernmental revenue        | 0.00       | 0.00       | -150,000.00   | -150,000.00   | 0.00             |
| R09        | Transfers from other funds       | 0.00       | 0.00       | -200,000.00   | -200,000.00   | 0.00             |
| 708        | <i>Downtown Improvements</i>     | 0.00       | 0.00       | 0.00          | 0.00          | 0.00             |
| 710        | <i>Broadband Connection</i>      |            |            |               |               |                  |
| E07        | Capital                          | 0.00       | 0.00       | 197,500.00    | 197,500.00    | 0.00             |
| R03        | Intergovernmental revenue        | 0.00       | 0.00       | -197,500.00   | -197,500.00   | 0.00             |
| 710        | <i>Broadband Connection</i>      | 0.00       | 0.00       | 0.00          | 0.00          | 0.00             |
| 733        | <i>Sidewalk Replacement</i>      |            |            |               |               |                  |
| E07        | Capital                          | 0.00       | 0.00       | 50,000.00     | 50,000.00     | 0.00             |
| R09        | Transfers from other funds       | 0.00       | 0.00       | -50,000.00    | -50,000.00    | 0.00             |
| 733        | <i>Sidewalk Replacement</i>      | 0.00       | 0.00       | 0.00          | 0.00          | 0.00             |
| 734        | <i>South Mesa Improvements</i>   |            |            |               |               |                  |
| E07        | Capital                          | 9,055.00   | 9,055.00   | 2,130,581.50  | 2,121,526.50  | 0.43             |
| R03        | Intergovernmental revenue        | 0.00       | 0.00       | -1,736,000.00 | -1,736,000.00 | 0.00             |
| R09        | Transfers from other funds       | 0.00       | 0.00       | -309,000.00   | -309,000.00   | 0.00             |
| 734        | <i>South Mesa Improvements</i>   | 9,055.00   | 9,055.00   | 85,581.50     | 76,526.50     | 10.58            |
| 735        | <i>Overlays</i>                  |            |            |               |               |                  |
| E07        | Capital                          | 0.00       | 0.00       | 560,000.00    | 560,000.00    | 0.00             |
| R09        | Transfers from other funds       | 0.00       | 0.00       | -560,000.00   | -560,000.00   | 0.00             |
| 735        | <i>Overlays</i>                  | 0.00       | 0.00       | 0.00          | 0.00          | 0.00             |
| 736        | <i>Business Park- 16 Rd Rail</i> |            |            |               |               |                  |
| E07        | Capital                          | 0.00       | 0.00       | 388,870.00    | 388,870.00    | 0.00             |
| R03        | Intergovernmental revenue        | 0.00       | 0.00       | -50,000.00    | -50,000.00    | 0.00             |
| R09        | Transfers from other funds       | 0.00       | 0.00       | -188,570.00   | -188,570.00   | 0.00             |
| R11        | Development impact fees          | 0.00       | 0.00       | -121,700.00   | -121,700.00   | 0.00             |
| 736        | <i>Business Park- 16 Rd Rail</i> | 0.00       | 0.00       | 28,600.00     | 28,600.00     | 0.00             |

| Sort Level           | Description                       | Period Amt        | End Bal           | Budget                | Variance              | % Expend/Collect |
|----------------------|-----------------------------------|-------------------|-------------------|-----------------------|-----------------------|------------------|
| 746                  | <i>Maple Street Bridge</i>        |                   |                   |                       |                       |                  |
| E03                  | Purchased professional service    | 0.00              | 0.00              | 250,000.00            | 250,000.00            | 0.00             |
| R03                  | Intergovernmental revenue         | 0.00              | 0.00              | -250,000.00           | -250,000.00           | 0.00             |
| 746                  | <i>Maple Street Bridge</i>        | <i>0.00</i>       | <i>0.00</i>       | <i>0.00</i>           | <i>0.00</i>           | <i>0.00</i>      |
| 750                  | <i>19 Road Improvements</i>       |                   |                   |                       |                       |                  |
| E07                  | Capital                           | 0.00              | 0.00              | 6,000,000.00          | 6,000,000.00          | 0.00             |
| R09                  | Transfers from other funds        | 0.00              | 0.00              | -5,750,000.00         | -5,750,000.00         | 0.00             |
| R11                  | Development impact fees           | 0.00              | 0.00              | -250,000.00           | -250,000.00           | 0.00             |
| 750                  | <i>19 Road Improvements</i>       | <i>0.00</i>       | <i>0.00</i>       | <i>0.00</i>           | <i>0.00</i>           | <i>0.00</i>      |
| 785                  | <i>Building Improvements</i>      |                   |                   |                       |                       |                  |
| E07                  | Capital                           | 0.00              | 0.00              | 90,000.00             | 90,000.00             | 0.00             |
| R09                  | Transfers from other funds        | 0.00              | 0.00              | -90,000.00            | -90,000.00            | 0.00             |
| 785                  | <i>Building Improvements</i>      | <i>0.00</i>       | <i>0.00</i>       | <i>0.00</i>           | <i>0.00</i>           | <i>0.00</i>      |
| 792                  | <i>SH 340 Trail</i>               |                   |                   |                       |                       |                  |
| E03                  | Purchased professional service    | 0.00              | 0.00              | 250,000.00            | 250,000.00            | 0.00             |
| R03                  | Intergovernmental revenue         | 0.00              | 0.00              | -160,000.00           | -160,000.00           | 0.00             |
| R07                  | Donations                         | 0.00              | 0.00              | -90,000.00            | -90,000.00            | 0.00             |
| 792                  | <i>SH 340 Trail</i>               | <i>0.00</i>       | <i>0.00</i>       | <i>0.00</i>           | <i>0.00</i>           | <i>0.00</i>      |
| 793                  | <i>Snooks Bottom improvements</i> |                   |                   |                       |                       |                  |
| E07                  | Capital                           | 0.00              | 0.00              | 100,000.00            | 100,000.00            | 0.00             |
| R09                  | Transfers from other funds        | 0.00              | 0.00              | -100,000.00           | -100,000.00           | 0.00             |
| 793                  | <i>Snooks Bottom improvements</i> | <i>0.00</i>       | <i>0.00</i>       | <i>0.00</i>           | <i>0.00</i>           | <i>0.00</i>      |
| 795                  | <i>Reed Park Improvements</i>     |                   |                   |                       |                       |                  |
| E07                  | Capital                           | 7,500.00          | 7,500.00          | 1,977,733.98          | 1,970,233.98          | 0.38             |
| 795                  | <i>Reed Park Improvements</i>     | <i>7,500.00</i>   | <i>7,500.00</i>   | <i>1,977,733.98</i>   | <i>1,970,233.98</i>   | <i>0.38</i>      |
| <b>Revenue Total</b> |                                   | <b>-14,898.15</b> | <b>-14,898.15</b> | <b>-10,252,770.00</b> | <b>-10,237,871.85</b> | <b>-0.1453</b>   |
| <b>Expense Total</b> |                                   | <b>16,555.00</b>  | <b>16,555.00</b>  | <b>12,344,685.48</b>  | <b>12,328,130.48</b>  | <b>0.1341</b>    |
| <b>130</b>           | <b>Capital Projects Fund</b>      | <b>1,656.85</b>   | <b>1,656.85</b>   | <b>2,091,915.48</b>   | <b>2,090,258.63</b>   | <b>0.08</b>      |

# General Ledger Actual vs Budget Report



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| Sort Level           | Description                   | Period Amt       | End Bal          | Budget             | Variance           | % Expend/Collect |
|----------------------|-------------------------------|------------------|------------------|--------------------|--------------------|------------------|
| <b>140</b>           | <b>Debt Service Fund</b>      |                  |                  |                    |                    |                  |
| 000                  |                               |                  |                  |                    |                    |                  |
| R06                  | Interest                      | -3,546.20        | -3,546.20        | -22,000.00         | -18,453.80         | 16.12            |
| R09                  | Transfers from other funds    | 0.00             | 0.00             | -726,200.00        | -726,200.00        | 0.00             |
| 000                  |                               | -3,546.20        | -3,546.20        | -748,200.00        | -744,653.80        | 0.47             |
| 470                  | <i>Debt Service</i>           |                  |                  |                    |                    |                  |
| E09                  | Debt service principal        | 0.00             | 0.00             | 400,000.00         | 400,000.00         | 0.00             |
| E10                  | Debt interest & bond issuance | 0.00             | 0.00             | 348,200.00         | 348,200.00         | 0.00             |
| 470                  | <i>Debt Service</i>           | 0.00             | 0.00             | 748,200.00         | 748,200.00         | 0.00             |
| <b>Revenue Total</b> |                               | <b>-3,546.20</b> | <b>-3,546.20</b> | <b>-748,200.00</b> | <b>-744,653.80</b> | <b>-0.474</b>    |
| <b>Expense Total</b> |                               | <b>0.00</b>      | <b>0.00</b>      | <b>748,200.00</b>  | <b>748,200.00</b>  | <b>0</b>         |
| <b>140</b>           | <b>Debt Service Fund</b>      | <b>-3,546.20</b> | <b>-3,546.20</b> | <b>0.00</b>        | <b>3,546.20</b>    | <b>0.00</b>      |

# General Ledger Actual vs Budget Report



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| Sort Level           | Description                          | Period Amt     | End Bal        | Budget      | Variance      | % Expend/Collect |
|----------------------|--------------------------------------|----------------|----------------|-------------|---------------|------------------|
| <b>210</b>           | <b>Devils Canyon Center<br/>Fund</b> |                |                |             |               |                  |
| <i>000</i>           |                                      |                |                |             |               |                  |
| R06                  | Interest                             | -294.93        | -294.93        | 0.00        | 294.93        | 0.00             |
| <i>000</i>           |                                      | -294.93        | -294.93        | 0.00        | 294.93        | 0.00             |
| <b>Revenue Total</b> |                                      | <b>-294.93</b> | <b>-294.93</b> | <b>0.00</b> | <b>294.93</b> | <b>0</b>         |
| <b>Expense Total</b> |                                      | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b> | <b>0.00</b>   | <b>0</b>         |
| <b>210</b>           | <b>Devils Canyon Center<br/>Fund</b> | <b>-294.93</b> | <b>-294.93</b> | <b>0.00</b> | <b>294.93</b> | <b>0.00</b>      |

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| Sort Level           | Description                    | Period Amt       | End Bal          | Budget             | Variance           | % Expend/Collect |
|----------------------|--------------------------------|------------------|------------------|--------------------|--------------------|------------------|
| <b>211</b>           | <b>Irrigation Water Fund</b>   |                  |                  |                    |                    |                  |
| 000                  |                                |                  |                  |                    |                    |                  |
| R04                  | Charges for services           | -901.00          | -901.00          | -136,500.00        | -135,599.00        | 0.66             |
| R06                  | Interest                       | -42.01           | -42.01           | -50.00             | -7.99              | 84.02            |
| 000                  |                                | <i>-943.01</i>   | <i>-943.01</i>   | <i>-136,550.00</i> | <i>-135,606.99</i> | <i>0.69</i>      |
| 431                  | <i>Public Works Department</i> |                  |                  |                    |                    |                  |
| E01                  | Personnel services, salaries   | 3,912.32         | 3,912.32         | 54,725.00          | 50,812.68          | 7.15             |
| E02                  | Personnel services, benefits   | 2,937.91         | 2,937.91         | 22,750.00          | 19,812.09          | 12.91            |
| E04                  | Purchased property services    | 0.00             | 0.00             | 2,975.00           | 2,975.00           | 0.00             |
| E05                  | Other purchased services       | 0.00             | 0.00             | 10,000.00          | 10,000.00          | 0.00             |
| E06                  | Supplies                       | 10,382.04        | 10,382.04        | 20,475.00          | 10,092.96          | 50.71            |
| E07                  | Capital                        | 0.00             | 0.00             | 12,200.00          | 12,200.00          | 0.00             |
| E11                  | Contingency                    | 0.00             | 0.00             | 3,300.00           | 3,300.00           | 0.00             |
| E12                  | Transfers to other funds       | 0.00             | 0.00             | 10,125.00          | 10,125.00          | 0.00             |
| 431                  | <i>Public Works Department</i> | <i>17,232.27</i> | <i>17,232.27</i> | <i>136,550.00</i>  | <i>119,317.73</i>  | <i>12.62</i>     |
| <b>Revenue Total</b> |                                | <b>-943.01</b>   | <b>-943.01</b>   | <b>-136,550.00</b> | <b>-135,606.99</b> | <b>-0.6906</b>   |
| <b>Expense Total</b> |                                | <b>17,232.27</b> | <b>17,232.27</b> | <b>136,550.00</b>  | <b>119,317.73</b>  | <b>12.6198</b>   |
| <b>211</b>           | <b>Irrigation Water Fund</b>   | <b>16,289.26</b> | <b>16,289.26</b> | <b>0.00</b>        | <b>-16,289.26</b>  | <b>0.00</b>      |



# General Ledger

## Actual vs Budget Report



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| Sort Level | Description                    | Period Amt  | End Bal     | Budget        | Variance      | % Expend/Collect |
|------------|--------------------------------|-------------|-------------|---------------|---------------|------------------|
| <b>212</b> | <b>Sewer Fund</b>              |             |             |               |               |                  |
| 000        |                                |             |             |               |               |                  |
| R03        | Intergovernmental revenue      | 0.00        | 0.00        | -760,000.00   | -760,000.00   | 0.00             |
| R04        | Charges for services           | -323,655.55 | -323,655.55 | -4,481,500.00 | -4,157,844.45 | 7.22             |
| R06        | Interest                       | -17,109.20  | -17,109.20  | -125,000.00   | -107,890.80   | 13.69            |
| R08        | Miscellaneous                  | 0.00        | 0.00        | -2,000.00     | -2,000.00     | 0.00             |
| 000        |                                | -340,764.75 | -340,764.75 | -5,368,500.00 | -5,027,735.25 | 6.35             |
| 433        | <i>Sewer</i>                   |             |             |               |               |                  |
| E01        | Personnel services, salaries   | 57,571.61   | 57,571.61   | 721,375.00    | 663,803.39    | 7.98             |
| E02        | Personnel services, benefits   | 42,856.21   | 42,856.21   | 308,100.00    | 265,243.79    | 13.91            |
| E03        | Purchased professional service | 2,395.84    | 2,395.84    | 89,925.00     | 87,529.16     | 2.66             |
| E04        | Purchased property services    | 6,092.74    | 6,092.74    | 122,000.00    | 115,907.26    | 4.99             |
| E05        | Other purchased services       | 14,450.88   | 14,450.88   | 179,000.00    | 164,549.12    | 8.07             |
| E06        | Supplies                       | 7,029.93    | 7,029.93    | 482,125.00    | 475,095.07    | 1.46             |
| E07        | Capital                        | 0.00        | 0.00        | 272,600.00    | 272,600.00    | 0.00             |
| E09        | Debt service principal         | 560,000.00  | 560,000.00  | 1,120,000.00  | 560,000.00    | 50.00            |
| E10        | Debt interest & bond issuance  | 83,690.00   | 83,690.00   | 170,005.00    | 86,315.00     | 49.23            |
| E11        | Contingency                    | 0.00        | 0.00        | 55,150.00     | 55,150.00     | 0.00             |
| E12        | Transfers to other funds       | 0.00        | 0.00        | 165,000.00    | 165,000.00    | 0.00             |
| E15        | Reserves                       | 0.00        | 0.00        | 500,000.00    | 500,000.00    | 0.00             |
| 433        | <i>Sewer</i>                   | 774,087.21  | 774,087.21  | 4,185,280.00  | 3,411,192.79  | 18.50            |
| 601        | <i>Lift Stations</i>           |             |             |               |               |                  |
| E03        | Purchased professional service | 0.00        | 0.00        | 29,000.00     | 29,000.00     | 0.00             |
| E07        | Capital                        | 0.00        | 0.00        | 231,000.00    | 231,000.00    | 0.00             |
| 601        | <i>Lift Stations</i>           | 0.00        | 0.00        | 260,000.00    | 260,000.00    | 0.00             |
| 604        | <i>Sewer Line Improvements</i> |             |             |               |               |                  |
| E07        | Capital                        | 0.00        | 0.00        | 240,000.00    | 240,000.00    | 0.00             |
| 604        | <i>Sewer Line Improvements</i> | 0.00        | 0.00        | 240,000.00    | 240,000.00    | 0.00             |
| 606        | <i>Sewer Line Upgrades</i>     |             |             |               |               |                  |
| E07        | Capital                        | 0.00        | 0.00        | 1,000,000.00  | 1,000,000.00  | 0.00             |
| 606        | <i>Sewer Line Upgrades</i>     | 0.00        | 0.00        | 1,000,000.00  | 1,000,000.00  | 0.00             |

| <b>Sort Level</b>    | <b>Description</b>             | <b>Period Amt</b>  | <b>End Bal</b>     | <b>Budget</b>        | <b>Variance</b>      | <b>% Expend/Collect</b> |
|----------------------|--------------------------------|--------------------|--------------------|----------------------|----------------------|-------------------------|
| 607                  | Treatment System -<br>Aeration |                    |                    |                      |                      |                         |
| E07                  | Capital                        | 29.24              | 29.24              | 0.00                 | -29.24               | 0.00                    |
| 607                  | Treatment System -<br>Aeration | 29.24              | 29.24              | 0.00                 | -29.24               | 0.00                    |
| <b>Revenue Total</b> |                                | <b>-340,764.75</b> | <b>-340,764.75</b> | <b>-5,368,500.00</b> | <b>-5,027,735.25</b> | <b>-6.3475</b>          |
| <b>Expense Total</b> |                                | <b>774,116.45</b>  | <b>774,116.45</b>  | <b>5,685,280.00</b>  | <b>4,911,163.55</b>  | <b>13.6162</b>          |
| <b>212</b>           | <b>Sewer Fund</b>              | <b>433,351.70</b>  | <b>433,351.70</b>  | <b>316,780.00</b>    | <b>-116,571.70</b>   | <b>136.80</b>           |

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| Sort Level           | Description                  | Period Amt         | End Bal            | Budget               | Variance             | % Expend/Collect |
|----------------------|------------------------------|--------------------|--------------------|----------------------|----------------------|------------------|
| <b>215</b>           | <b>Trash Fund</b>            |                    |                    |                      |                      |                  |
| 000                  |                              |                    |                    |                      |                      |                  |
| R04                  | Charges for services         | -105,388.04        | -105,388.04        | -1,175,000.00        | -1,069,611.96        | 8.97             |
| R06                  | Interest                     | -47.67             | -47.67             | 0.00                 | 47.67                | 0.00             |
| 000                  |                              | <b>-105,435.71</b> | <b>-105,435.71</b> | <b>-1,175,000.00</b> | <b>-1,069,564.29</b> | <b>8.97</b>      |
| 432                  | <i>Sanitation Department</i> |                    |                    |                      |                      |                  |
| E05                  | Other purchased services     | 0.00               | 0.00               | 1,105,000.00         | 1,105,000.00         | 0.00             |
| E12                  | Transfers to other funds     | 0.00               | 0.00               | 70,000.00            | 70,000.00            | 0.00             |
| 432                  | <i>Sanitation Department</i> | <i>0.00</i>        | <i>0.00</i>        | <i>1,175,000.00</i>  | <i>1,175,000.00</i>  | <i>0.00</i>      |
| <b>Revenue Total</b> |                              | <b>-105,435.71</b> | <b>-105,435.71</b> | <b>-1,175,000.00</b> | <b>-1,069,564.29</b> | <b>-8.9733</b>   |
| <b>Expense Total</b> |                              | <b>0.00</b>        | <b>0.00</b>        | <b>1,175,000.00</b>  | <b>1,175,000.00</b>  | <b>0</b>         |
| <b>215</b>           | <b>Trash Fund</b>            | <b>-105,435.71</b> | <b>-105,435.71</b> | <b>0.00</b>          | <b>105,435.71</b>    | <b>0.00</b>      |

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|----------------------|--------------------------------|------------------|------------------|--------------------|--------------------|------------------|
| <b>220</b>           | <b>Fleet Maintenance Fund</b>  |                  |                  |                    |                    |                  |
| 000                  |                                |                  |                  |                    |                    |                  |
| R04                  | Charges for services           | 0.00             | 0.00             | -448,275.00        | -448,275.00        | 0.00             |
| 000                  |                                | 0.00             | 0.00             | -448,275.00        | -448,275.00        | 0.00             |
| 431                  | <i>Public Works Department</i> |                  |                  |                    |                    |                  |
| E01                  | Personnel services, salaries   | 13,099.76        | 13,099.76        | 172,725.00         | 159,625.24         | 7.58             |
| E02                  | Personnel services, benefits   | 9,222.75         | 9,222.75         | 80,300.00          | 71,077.25          | 11.49            |
| E03                  | Purchased professional service | 3,550.00         | 3,550.00         | 8,500.00           | 4,950.00           | 41.76            |
| E04                  | Purchased property services    | 2,332.48         | 2,332.48         | 58,400.00          | 56,067.52          | 3.99             |
| E06                  | Supplies                       | 7,104.99         | 7,104.99         | 108,850.00         | 101,745.01         | 6.53             |
| E07                  | Capital                        | 4,685.00         | 4,685.00         | 16,700.00          | 12,015.00          | 28.05            |
| E11                  | Contingency                    | 0.00             | 0.00             | 5,000.00           | 5,000.00           | 0.00             |
| 431                  | <i>Public Works Department</i> | 39,994.98        | 39,994.98        | 450,475.00         | 410,480.02         | 8.88             |
| <b>Revenue Total</b> |                                | <b>0.00</b>      | <b>0.00</b>      | <b>-448,275.00</b> | <b>-448,275.00</b> | <b>0</b>         |
| <b>Expense Total</b> |                                | <b>39,994.98</b> | <b>39,994.98</b> | <b>450,475.00</b>  | <b>410,480.02</b>  | <b>8.8784</b>    |
| <b>220</b>           | <b>Fleet Maintenance Fund</b>  | <b>39,994.98</b> | <b>39,994.98</b> | <b>2,200.00</b>    | <b>-37,794.98</b>  | <b>1,817.95</b>  |

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| <u>Sort Level</u>    | <u>Description</u> | <u>Period Amt</u> | <u>End Bal</u> | <u>Budget</u>  | <u>Variance</u> | <u>% Expend/Collect</u> |
|----------------------|--------------------|-------------------|----------------|----------------|-----------------|-------------------------|
| <i>Revenue Total</i> |                    | -1,739,881.59     | -1,739,881.59  | -35,703,920.00 | -33,964,038.41  | -4.8731                 |
| <i>Expense Total</i> |                    | 2,185,537.56      | 2,185,537.56   | 45,793,845.48  | 43,608,307.92   | 4.7726                  |