

MEMORANDUM

TO: Members of the City Council, City of Westlake

FROM: Steven Fowler, Accountant; Miriam Barahona, Accounting Supervisor

CC: Ken Cassel, City Manager

DATE: October 17, 2023

SUBJECT: September Financial Report

Please find attached the September 2023 financial report. During your review, please keep in mind that the goal is for revenue to meet or exceed the year-to-date budget and for expenditures to be at or below the year-to-date budget. An overview of the City's funds is provided below. Should you have any questions or require additional information, please contact me at Steven.Fowler@inframark.com.

General Fund

- Total Revenues through September were approximately 99% of the annual budget. Collections
 of the FY2023 Ad Valorem Tax and Special Assessments were approximately 99% and 99%,
 repectively. The annual budget includes revenue from a funding agreement with the Developer.
 The Developer is invoiced quarterly for any year-to-date excess of actual expenditures over actual
 revenue.
- Total Expenditures and Contingency through September were approximately 88% of the annual budget.

Special Revenue Fund – Housing Assistance Program

 Total Revenues through September were approximately 309% of the annual budget, which was a result of a higher than anticipated rate of construction and donations on commercial permits. A donation of \$1,500 per Single Family Residence building permit is paid into the Housing Assistance Program.

Special Revenue Fund – Comprehensive Planning Services

- Total Revenues through September were approximately 65% of the annual budget.
- Total Expenditures through September were approximately 110% of the annual budget.

City of Westlake

Financial Report



Table of Contents

FINANCIAL STATEMENTS	Page #
Balance Sheet	1 - 2
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund	3 - 5
Special Revenue Fund (Housing Assistance Program)	6
Special Revenue Fund (Comprehensive Planning Services)	7
SUPPORTING SCHEDULES	
Cash and Investment Report	8

City of Westlake

Financial Statements
September 30, 2023

Balance Sheet

			REV	SPECIAL ENUE FUND - HOUSING SSISTANCE	REVE	PECIAL NUE FUND - PREHENSIVE			
ACCOUNT DESCRIPTION	GEN	IERAL FUND	F	PROGRAM	PLAN	INING SVCS	TOTAL		
<u>ASSETS</u>									
Current Assets									
Cash - Checking Account	\$	3,257,254	\$	-	\$	-	\$	3,257,254	
Accounts Receivable		-		-		1,971		1,971	
Taxes Receivable		922		-		-		922	
Assessments Receivable		41,659		-		-		41,659	
Due From Other Gov'tl Units		1,755		-		-		1,755	
Due From Other Funds		-		-		690,721		690,721	
Investments:									
Money Market Account		976,418		838,602		-		1,815,020	
Treasury Bills (3 months)		-		1,194,496		-		1,194,496	
Treasury Bills (6 months)		-		1,790,045		-		1,790,045	
Deposits		666		-				666	
Total Current Assets		4,278,674		3,823,143		692,692		8,794,509	
Noncurrent Assets									
Mortgages Receivable		-		568,373		-		568,373	
Total Noncurrent Assets		-		568,373		-		568,373	
TOTAL ASSETS	\$	4,278,674	\$	4,391,516	\$	692,692	\$	9,362,882	
LIABILITIES									
Current Liabilities									
Accounts Payable	\$	146,239	\$	-	\$	105,338	\$	251,577	
Accrued Expenses		16,389		4,900		5,300		26,589	
DBPR surcharge		5,416		-		-		5,416	
DCA surcharge		7,935		-		-		7,935	
Impact Fees		273,192		-		-		273,192	
Unearned Revenue		317,258		_		-		317,258	
Due To Other Districts		4,214		_		_		4,214	
Deferred Revenue-Developer Submittals (Minto)		, -		-		81,030		81,030	
Due To Other Funds	_	690,721	_		_		_	690,721	
Total Current Liabilities		1,461,364		4,900		191,668		1,657,932	

Balance Sheet

ACCOUNT DESCRIPTION	GEN	ERAL FUND	REVENU HOU ASSIS	CIAL E FUND - SING TANCE GRAM	REVE COMP	PECIAL NUE FUND - PREHENSIVE INING SVCS	 TOTAL
Laws Tarm Liabilities							
Long-Term Liabilities							
Deferred Inflow of Resources		41,659					 41,659
Total Long-Term Liabilities		41,659					 41,659
TOTAL LIABILITIES		1,503,023		4,900		191,668	1,699,591
FUND BALANCES							
Nonspendable:							
Deposits		666		-		-	666
Restricted for:							
Special Revenue		-		4,386,616		501,024	4,887,640
Unassigned:		2,774,985		-		-	2,774,985
TOTAL FUND BALANCES	\$	2,775,651	\$	4,386,616	\$	501,024	\$ 7,663,291
TOTAL LIABILITIES & FUND							
BALANCES	\$	4,278,674	\$	4,391,516	\$	692,692	\$ 9,362,882

Statement of Revenues, Expenditures and Changes in Fund Balances For the Period Ending September 30, 2023

Ad Valorem Taxes - Prior Years Ad Valorem Taxes - Discounts (125,064) (125,064) (119,009) 5.255 FPL Franchise 119,700 119,700 331,283 211,583 Gas 29,701 Solid Waste 15,200 15,200 19,520 4,320 Electricity 116,000 116,000 366,466 250,466 Water 58,700 58,700 75,200 83,026 7,826 Gas 75,200 75,200 83,026 7,826 Communication Services Taxes 53,200 53,200 122,167 68,967 Occupational Licenses 6,100 6,100 53,367 47,267 Building Permits - Admin Fee 77,100 77,100 94,445 17,345 General Government 1,132 1,132 State Revenue Sharing Proceeds 24,200 24,200 28,123 3,923 Alcoholic Beverage License 13,000 1,000 - 1,000 Administrative Fees 13,000 13,000 - 1,000 Other Public Safety ChrysFees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170 Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events	ACCOUNT DESCRIPTION			AR TO DATE BUDGET	YE	AR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)		
Ad Valorem Taxes - Prior Years	<u>REVENUES</u>								
Ad Valorem Taxes - Prior Years Ad Valorem Taxes - Discounts (125,064) (125,064) (119,009) 5,255 FPL Franchise (119,700) 119,700 119,700 331,283 211,583 Gas 29,701 29,701 Solid Waste 15,200 115,200 119,520 4,320 Electricity 116,000 116,000 366,466 250,466 Water 58,700 75,200 638,006 75,200 638,006 75,200 638,006 Communication Services Taxes 53,200 53,200 122,167 68,967 Cocupational Licenses 6,100 6,100 53,367 47,226 General Government 1,132 Flata Revenue Sharing Proceeds 19,000 1,000 Administrative Fees 13,000 13,000 14,000 Administrative Fees 13,000 13,000 14,000 Administrative Fees 13,000 13,000 Cher Public Safety Chrigs Fees 2,400 2,400 2,400 2,400 2,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170 Cher Operating Revenues 5,400 5,400 15,720 10,320 Special Events 12,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,901 1,901 1,901 1,901 1,901 1,902 1,900 1,903 1	Interest - Investments	\$	-	\$	_	\$	51,033	\$	51,033
Ad Valorem Taxes - Discounts (125,064) (125,064) (119,809) 5,255 FPL Franchise 119,700 119,700 331,283 211,583 Gas 1- 2 29,701 29,701 29,701 29,701 20,701 2	Ad Valorem Taxes		3,126,601		3,126,601		3,099,718		(26,883)
FPL Franchise 119,700 119,700 331,283 211,583 Gas - - 29,701 29,701 Solid Waste 15,200 15,200 19,520 4,320 Electricity 116,000 366,466 250,466 Water 58,700 75,200 83,026 7,826 Communication Services Taxes 53,200 53,200 122,167 68,986 Communication Services Taxes 6,100 6,100 53,367 47,267 Building Permits - Admin Fee 77,100 77,100 94,445 17,345 General Government - - 1,132 1,132 State Revenue Sharing Proceeds 24,200 24,200 28,123 3,923 Alcoholic Beverage License 1,900 1,900 649 1(2,51) Shared Rev - Other Local Units 1,000 1,000 - (1,000) Administrative Fees 13,000 13,000 - (13,000) Other Public Safety Chrgs/Fees 2,400 2,400 9,413<	Ad Valorem Taxes - Prior Years		-		-		1,308		1,308
Gas - - 2,9701 29,701 Solid Waste 15,200 15,200 19,520 4,320 Electricity 116,000 116,000 366,466 250,466 Water 58,700 75,200 360,466 250,466 Water 58,700 75,200 83,026 7,826 Communication Services Taxes 53,200 52,200 122,167 68,967 Occupational Licenses 6,100 6,100 53,367 47,267 Suiding Permits - Admin Fee 77,100 77,100 94,445 17,345 General Government - - - 1,132 1,132 State Revenue Sharing Proceeds 24,200 24,200 28,123 3,923 Alcoholic Beverage License 1,900 1,900 649 (1,251 Shared Rev - Other Local Units 1,000 1,000 - (1,000 Administrative Fees 13,000 13,000 - (13,000 Other Cyberty Chrgs/Fees 2,400 2,400	Ad Valorem Taxes - Discounts		(125,064)		(125,064)		(119,809)		5,255
Solid Waste	FPL Franchise		119,700		119,700		331,283		211,583
Electricity	Gas		-		-		29,701		29,701
Water 58,700 58,700 75,200 83,026 7,226 Gas 75,200 75,200 83,026 7,826 Communication Services Taxes 53,200 53,200 122,167 68,967 Occupational Licenses 6,100 6,100 53,367 47,267 Building Permits - Admin Fee 77,100 77,100 94,445 17,345 General Government - - 1,132 1,132 State Revenue Sharing Proceeds 24,200 24,200 28,123 3,923 Alcoholic Beverage License 1,900 1,900 649 (1,251) Shared Rev - Other Local Units 1,000 1,000 - (1,000) Administrative Fees 13,000 13,000 - (13,000) Administrative Fees 13,000 13,000 - (13,000) Other Public Safety Chrys/Fees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170 Other Operating Re	Solid Waste		15,200		15,200		19,520		4,320
Gas 75,200 75,200 83,026 7,826 Communication Services Taxes 53,200 53,200 122,167 68,967 Occupational Licenses 6,100 6,100 53,367 47,267 Building Permits - Admin Fee 77,100 77,100 94,445 17,345 General Government - - 1,132 1,132 State Revenue Sharing Proceeds 24,200 24,200 28,123 3,923 Alcoholic Beverage License 1,900 1,900 649 (1,251) Shared Rev - Other Local Units 1,000 1,000 - (1,000) Administrative Fees 13,000 13,000 - (13,000) Other Public Safety Chrgs/Fees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170 Other Operating Revenues 5,400 5,400 15,720 10,320 Special Fyents - - - 2,626 Interest Taxe Collector - -	Electricity		116,000		116,000		366,466		250,466
Communication Services Taxes 53,200 53,200 122,167 68,967 Occupational Licenses 6,100 6,100 53,367 47,267 Building Permits - Admin Fee 77,100 77,100 94,445 17,345 General Government - - - 1,132 1,132 State Revenue Sharing Proceeds 24,200 24,200 28,123 3,923 Alcoholic Beverage License 1,900 1,900 649 (1,251) Shared Rev - Other Local Units 1,000 1,000 - (10,000) Administrative Fees 13,000 13,000 - (13,000) Other Public Safety Chrgs/Fees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170) Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events - - 12,900 12,900 Event Sponsors - - 2,626 2,626 Interest - Tax	Water		58,700		58,700		75,926		17,226
Occupational Licenses 6,100 6,100 53,367 47,267 Building Permits - Admin Fee 77,100 77,100 94,445 17,345 General Government - - 1,132 1,132 State Revenue Sharing Proceeds 24,200 24,200 28,123 3,923 Alcoholic Beverage License 1,900 1,900 649 (1,251) Shared Rev - Other Local Units 1,000 1,000 - (1,000) Administrative Fees 13,000 13,000 - (13,000) Other Public Safety Chrgs/Fees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170 Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events - - 12,900 12,900 Event Sponsors - - 2,626 2,626 Interest - Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent	Gas		75,200		75,200		83,026		7,826
Building Permits - Admin Fee 77,100 77,100 94,445 17,345 General Government - - 1,132 1,132 1,132 State Revenue Sharing Proceeds 24,200 24,200 28,123 3,923 Alcoholic Beverage License 1,900 1,900 649 (1,251 Shared Rev - Other Local Units 1,000 1,000 - (1,000) Administrative Fees 13,000 13,000 - (13,000) Other Public Safety Chrgs/Fees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170 Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events - - 12,900 12,900 Event Sponsors - - 58,400 58,400 Judgements and Fines - - - 2,626 Interest - Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent<	Communication Services Taxes		53,200		53,200		122,167		68,967
General Government - - 1,132 1,132 State Revenue Sharing Proceeds 24,200 24,200 28,123 3,923 Alcoholic Beverage License 1,900 1,900 649 (1,251) Shared Rev - Other Local Units 1,000 1,000 - (1,000) Administrative Fees 13,000 13,000 - (13,000) Other Public Safety Chrgs/Fees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170) Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events - - 12,900 12,900 Event Sponsors - - 58,400 58,400 Judgements and Fines - - 2,626 2,626 Interest - Tax Collector - - 3,755 3,755 Special Assmnts- Delinquent - - 281 281 Special Assmnts- Discounts (14,300) (14,300)	Occupational Licenses		6,100		6,100		53,367		47,267
State Revenue Sharing Proceeds 24,200 24,200 28,123 3,923 Alcoholic Beverage License 1,900 1,900 649 (1,251) Shared Rev - Other Local Units 1,000 1,000 - (1,000) Administrative Fees 13,000 13,000 - (13,000) Other Public Safety Chrgs/Fees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170) Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events - - - 12,900 12,900 Event Sponsors - - - 12,900 12,900 Judgements and Fines - - - 2,626 2,626 Interest - Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent - - 281 281 Special Assmnts- Delinquent - - 281 281	Building Permits - Admin Fee		77,100		77,100		94,445		17,345
Alcoholic Beverage License 1,900 1,900 649 (1,251] Shared Rev - Other Local Units 1,000 1,000 - (1,000) Administrative Fees 13,000 13,000 - (13,000) Other Public Safety Chrgs/Fees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170) Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events - 12,900 12,900 Event Sponsors - 158,400 58,400 Judgements and Fines - 16,626 2,626 Interest - Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent - 281 281 Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) EXPENDITURES Legislative Mayor/Council Stipend 60,000 60,000 60,000 - (24,000) FICA Taxes 4,600 4,600 4,500 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	General Government		-		-		1,132		1,132
Shared Rev - Other Local Units 1,000 1,000 - (1,000) Administrative Fees 13,000 13,000 - (13,000) Other Public Safety Chrgs/Fees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170) Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events - - 12,900 12,900 Event Sponsors - - - 26,26 2,626 Judgements and Fines - - - 2,626 2,626 Interest - Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent - - - 281 281 Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 <t< td=""><td>State Revenue Sharing Proceeds</td><td></td><td>24,200</td><td></td><td>24,200</td><td></td><td>28,123</td><td></td><td>3,923</td></t<>	State Revenue Sharing Proceeds		24,200		24,200		28,123		3,923
Administrative Fees 13,000 13,000 - (13,000) Other Public Safety Chrgs/Fees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170) Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events - - 12,900 12,900 Event Sponsors - - - 2,626 2,626 Judgements and Fines - - - 2,626 2,626 Interest - Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent - - - 281 281 Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) <	Alcoholic Beverage License		1,900		1,900		649		(1,251)
Other Public Safety Chrgs/Fees 2,400 2,400 9,413 7,013 Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170) Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events - - 12,900 12,900 Event Sponsors - - 58,400 58,400 Judgements and Fines - - 2,626 2,626 Interest - Tax Collector - - 3,755 3,755 Special Assmnts- Tax Collector 358,326 357,057 (1,269) Special Assmnts- Delinquent - - 281 281 Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) EXPENDITURES Legislative <	Shared Rev - Other Local Units		1,000		1,000		-		(1,000)
Garbage/Solid Waste Revenue 250,600 250,600 233,430 (17,170) Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events - - - 12,900 12,900 Event Sponsors - - - 58,400 58,400 Judgements and Fines - - - 2,626 2,626 Interest - Tax Collector - - - 3,755 3,755 Special Assmnts- Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent - - - 281 281 Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 EXPENDITURES Legislative Mayor/Council Stipend 60,000 60,000 60,000 - FI	Administrative Fees		13,000		13,000		-		(13,000)
Other Operating Revenues 5,400 5,400 15,720 10,320 Special Events - - - 12,900 12,900 Event Sponsors - - - 58,400 58,400 Judgements and Fines - - - 2,626 2,626 Interest - Tax Collector - - - 3,755 3,755 Special Assmnts- Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent - - - 281 281 Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 EXPENDITURES Legislative Mayor/Council Stipend 60,000 60,000 60,000 - - 24,000 FICA Taxes 4,600 4,600 4,590 10 10 10 <t< td=""><td>Other Public Safety Chrgs/Fees</td><td></td><td>2,400</td><td></td><td>2,400</td><td></td><td>9,413</td><td></td><td>7,013</td></t<>	Other Public Safety Chrgs/Fees		2,400		2,400		9,413		7,013
Special Events - - 12,900 12,900 Event Sponsors - - 58,400 58,400 Judgements and Fines - - 2,626 2,626 Interest - Tax Collector - - 3,755 3,755 Special Assmnts- Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent - - 281 281 Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) EXPENDITURES Legislative Mayor/Council Stipend 60,000 60,000 60,000 - - 24,000 - - 24,000 - - 24,000 - - 24,000 - 24,000 - 24,000	Garbage/Solid Waste Revenue		250,600		250,600		233,430		(17,170)
Event Sponsors - - 58,400 58,400 Judgements and Fines - - 2,626 2,626 Interest - Tax Collector - - 3,755 3,755 Special Assmnts- Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent - - 281 281 Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) EXPENDITURES Legislative Mayor/Council Stipend 60,000 60,000 60,000 - FICA Taxes 4,600 4,600 4,590 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016	Other Operating Revenues		5,400		5,400		15,720		10,320
Judgements and Fines - - 2,626 2,626 Interest - Tax Collector - - 3,755 3,755 Special Assmnts- Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent - - 281 281 Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) EXPENDITURES Mayor/Council Stipend 60,000 60,000 60,000 - FICA Taxes 4,600 4,600 4,590 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727 Telephone, Cable & Insurance 1,900 1,900 3,916 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727 Telephone, Cable & Insurance 1,900 1,900 3,900 3,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727 Telephone, Cable & Insurance 1,900 1,900 3,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727 Telephone, Cable & Insurance 1,900 1,900 3,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727 Telephone, Cable & Insurance 1,900 1,900 3,900 1,273 1,727 Telephone, Cable & Insurance 1,900 1,900 3,900 1,273 1,727 Telephone, Cable & Insurance 1,900 1,900 3,900 1,273 1,727 Telephone, Cable & Insurance 1,900 1,900 3,900 1,273 1,727 Telephone, Cable & Insurance 1,900 1,900 3,900 1,273 1,727 Telephone, Cable & Insurance 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900 1,900	Special Events		-		-		12,900		12,900
Interest - Tax Collector	Event Sponsors		-		-		58,400		58,400
Special Assmnts- Tax Collector 358,326 358,326 357,057 (1,269) Special Assmnts- Delinquent - - - 281 281 Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) EXPENDITURES Legislative Mayor/Council Stipend 60,000 60,000 60,000 - FICA Taxes 4,600 4,600 4,590 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000	Judgements and Fines		-		-		2,626		2,626
Special Assmnts- Delinquent - - 281 281 Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) EXPENDITURES Legislative Mayor/Council Stipend 60,000 60,000 60,000 - FICA Taxes 4,600 4,600 4,590 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 1,273 1,727	Interest - Tax Collector		-		-		3,755		3,755
Special Assmnts- Discounts (14,300) (14,300) (13,026) 1,274 Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) EXPENDITURES Legislative Mayor/Council Stipend 60,000 60,000 60,000 - FICA Taxes 4,600 4,600 4,590 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	Special Assmnts- Tax Collector		358,326		358,326		357,057		(1,269)
Developer Contribution 776,737 776,737 - (776,737) Lien Search Fee 1,300 1,300 12,968 11,668 TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) EXPENDITURES Legislative Mayor/Council Stipend 60,000 60,000 60,000 - FICA Taxes 4,600 4,600 4,590 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	Special Assmnts- Delinquent		-		-		281		281
Lien Search Fee 1,300 1,300 12,968 11,668 TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) EXPENDITURES Legislative Mayor/Council Stipend 60,000 60,000 60,000 - FICA Taxes 4,600 4,600 4,590 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	Special Assmnts- Discounts		(14,300)		(14,300)		(13,026)		1,274
TOTAL REVENUES 4,943,300 4,943,300 4,931,579 (11,721) EXPENDITURES Legislative Mayor/Council Stipend 60,000 60,000 60,000 - FICA Taxes 4,600 4,600 4,590 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	Developer Contribution		776,737		776,737		-		(776,737)
EXPENDITURES Legislative Ago of the policy	Lien Search Fee		1,300		1,300		12,968		11,668
Legislative Mayor/Council Stipend 60,000 60,000 60,000 - FICA Taxes 4,600 4,600 4,590 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	TOTAL REVENUES		4,943,300		4,943,300		4,931,579		(11,721)
Mayor/Council Stipend 60,000 60,000 60,000 - FICA Taxes 4,600 4,600 4,590 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	EXPENDITURES								
FICA Taxes 4,600 4,600 4,590 10 ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	<u>Legislative</u>								
ProfServ-Legislative Expense 24,000 24,000 - 24,000 Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	Mayor/Council Stipend		60,000		60,000		60,000		-
Telephone, Cable & Internet Service 1,900 1,900 3,916 (2,016) Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	FICA Taxes		4,600		4,600		4,590		10
Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	ProfServ-Legislative Expense		24,000		24,000		-		24,000
Public Officials Insurance 3,800 3,800 3,500 300 Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	Telephone, Cable & Internet Service						3,916		(2,016)
Misc-Event Expense 193,300 193,300 212,536 (19,236) Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	Public Officials Insurance		3,800		3,800		3,500		300
Council Expenses 30,000 30,000 32,951 (2,951) Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	Misc-Event Expense		193,300		193,300				(19,236)
Dues, Licenses, Subscriptions 3,000 3,000 1,273 1,727	Council Expenses		30,000		30,000				(2,951)
Tetal Legislation 000,000 000,000 000,000 000,000	Dues, Licenses, Subscriptions	_	3,000		3,000		1,273		1,727
Iotal Legislative 320,600 320,600 318,766 1,834	Total Legislative		320,600		320,600		318,766		1,834

Statement of Revenues, Expenditures and Changes in Fund Balances For the Period Ending September 30, 2023

City Manager 213,600 213,600 213,600 3-3,500 3-3,557 3-3,557 3-3,557 3-3,557 3-3,557 3-3,557 3-3,557 3-3,557 3-3,557 3-3,557 3-3,532 3-3,532 3-3,557 3-3,532 3-3,532 3-3,557 3-3,532 3-3,557 3-3,557 3-3,532 3-3,557 3-3,557 3-3,557 3-3,557 3-3,557 3-3,532	ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Contracts-City Manager 213,600 213,600 213,600 13,500 Office Supplies 14,900 14,900 11,343 3,557 Dues, Licenses, Subscriptions 2,700 2,700 1,924 776 Total City Manager 231,200 231,200 226,967 4,333 City Clerk ProfServ-Web Site Maintenance 8,200 8,200 6,100 2,100 Contracts-City Clerk 212,200 212,200 212,200 - Postage and Freight 1,500 1,500 779 721 Printing 14,800 14,800 21 14,779 Legal Advertising 31,200 31,200 17,543 13,657 Miscellaneous Services 1,300 1,300 100 1,200 Office Supplies 1,100 1,100 2,885 (1,785) Dues, Licenses, Subscriptions 15,500 259,691 26,109 Finance Auditing Services 5,300 5,300 7,000 (1,700) Cor	City Manager				
Office Supplies 14,900 14,900 11,343 3,557 Dues, Licenses, Subscriptions 2,700 2,700 1,924 776 Total City Manager 231,200 231,200 226,867 4,333 City Clerk ProfServ-Web Site Maintenance 8,200 8,200 6,100 2,100 Contracts-City Clerk 212,200 212,200 212,200 -779 721 Postage and Freight 1,500 1,500 779 721 Printing 14,800 14,800 21 14,779 Legal Advertising 31,200 31,200 17,543 13,657 Miscellaneous Services 1,300 1,300 100 1,200 Office Supplies 1,100 1,100 2,885 (1,785) Dues, Licenses, Subscriptions 15,500 15,500 20,063 4,563 Total City Clerk 285,800 285,800 7,000 (1,700) Finance 3,100 83,400 88,400 90,100 (1,700) Cont	•	213 600	213 600	213 600	_
Dues, Licenses, Subscriptions 2,700 2,700 1,924 776 Total City Manager 231,200 231,200 226,867 4,333 City Clerk ProfServ-Web Site Maintenance 8,200 8,200 6,100 2,100 Contracts-City Clerk 212,200 212,200 72 2 Postage and Freight 1,500 1,500 779 721 Printing 14,800 14,800 21 14,779 Legal Advertising 31,200 31,200 17,543 13,657 Miscellaneous Services 1,300 1,00 1,00 1,20 Office Supplies 1,100 1,100 2,885 (1,785) Dues, Licenses, Subscriptions 15,500 15,500 20,063 (4,563) Total City Clerk 285,800 285,800 259,691 26,109 Finance Auditing Services 5,300 5,300 7,000 (1,700) Contracts-Finance 83,400 88,400 90,100 (1,700)	• •			•	3.557
Total City Manager 231,200 231,200 226,867 4,333 City Clerk ProfServ-Web Site Maintenance 8,200 8,200 6,100 2,100 Contracts-City Clerk 212,200 212,200 212,200 7-2 Postage and Freight 1,500 1,500 779 721 Printing 14,800 14,800 21 14,779 Legal Advertising 31,200 31,200 17,543 13,657 Miscellaneous Services 1,300 1,300 100 1,200 Office Supplies 1,100 1,100 2,885 (1,785) Dues, Licenses, Subscriptions 15,500 25,003 259,691 26,109 Finance Auditing Services 5,300 285,800 259,691 26,109 Finance 83,100 83,100 83,100 7,000 (1,700) Contracts-Finance 85,400 85,400 86,921 16,479 Total Finance 85,400 85,400 68,921 16,479 </td <td></td> <td>,</td> <td></td> <td></td> <td></td>		,			
ProfServ-Web Site Maintenance 8,200 8,200 6,100 2,100 Contracts-City Clerk 212,200 212,200 212,200 - Postage and Freight 1,500 1,500 779 721 Printing 14,800 14,800 21 14,779 Legal Advertising 31,200 31,200 17,543 13,657 Miscellaneous Services 1,300 1,300 100 1,200 Office Supplies 1,100 1,100 2,885 (1,785) Dues, Licenses, Subscriptions 15,500 25,800 259,691 26,109 Finance Auditing Services 5,300 5,300 7,000 (1,700) Contracts-Finance 83,100 83,100 83,100 - Total Finance 88,400 88,400 90,100 (1,700) Legal Counsel ProfServ-Legal Services 85,400 85,400 68,921 16,479 Total Legal Counsel 85,400 85,400 68,921 16,479	•				4,333
Contracts-City Clerk 212,200 212,200 212,200 - Postage and Freight 1,500 1,500 779 721 Printing 14,800 14,800 21 14,779 Legal Advertising 31,200 31,200 17,543 13,657 Miscellaneous Services 1,300 1,300 100 1,200 Office Supplies 1,100 1,100 2,885 (1,785) Dues, Licenses, Subscriptions 15,500 20,063 (4,563) Total City Clerk 285,800 285,800 259,691 26,109 Finance Auditing Services 5,300 5,300 7,000 (1,700) Contracts-Finance 83,100 83,100 83,100 - Total Finance 88,400 88,400 90,100 (1,700) Legal Counsel 85,400 85,400 68,921 16,479 Total Finance 85,400 85,400 68,921 16,479 Total Cuty 202,000 86,921 16,479	City Clerk				
Postage and Freight	ProfServ-Web Site Maintenance	8,200	8,200	6,100	2,100
Printing 14,800 14,800 21 14,779 Legal Advertising 31,200 31,200 17,543 13,657 Miscellaneous Services 1,300 1,300 100 1,200 Office Supplies 1,100 1,100 2,885 (1,785) Dues, Licenses, Subscriptions 15,500 15,500 20,663 (4,563) Total City Clerk 285,800 285,800 259,691 26,109 Finance Auditing Services 5,300 5,300 7,000 (1,700) Contracts-Finance 83,100 83,100 83,100 - - Total Finance 88,400 88,400 90,100 (1,700) Legal Counsel ProfServ-Legal Services 85,400 85,400 68,921 16,479 Total Legal Counsel 85,400 85,400 68,921 16,479 Other Administrative Services ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Service <td< td=""><td>Contracts-City Clerk</td><td>212,200</td><td>212,200</td><td>212,200</td><td>-</td></td<>	Contracts-City Clerk	212,200	212,200	212,200	-
Legal Advertising 31,200 31,200 17,543 13,657 Miscellaneous Services 1,300 1,300 100 1,200 Office Supplies 1,100 1,100 2,885 (1,785) Dues, Licenses, Subscriptions 15,500 15,500 20,063 (4,563) Total City Clerk 285,800 285,800 259,691 26,109 Finance Auditing Services 5,300 5,300 7,000 (1,700) Contracts-Finance 83,100 83,100 83,100 - Total Finance 88,400 88,400 90,100 (1,700) Legal Counsel ProfServ-Legal Services 85,400 85,400 68,921 16,479 Other Administrative Services ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 77 89,923 Total Other Administrative Services 636,5	Postage and Freight	1,500	1,500	779	721
Miscellaneous Services 1,300 1,300 100 1,200 Office Supplies 1,100 1,100 2,885 (1,785) Dues, Licenses, Subscriptions 15,500 15,500 20,063 (4,563) Total City Clerk 285,800 285,800 259,691 26,109 Finance Auditing Services 5,300 5,300 7,000 (1,700) Contracts-Finance 83,100 83,100 83,100 - Total Finance 88,400 88,400 90,100 (1,700) Legal Counsel ProfServ-Legal Services 85,400 85,400 68,921 16,479 Other Administrative Services 85,400 85,400 68,921 16,479 Other Administrative Services ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000	Printing	14,800	14,800	21	14,779
Office Supplies 1,100 1,100 2,885 (1,785) Dues, Licenses, Subscriptions 15,500 15,500 20,063 (4,563) Total City Clerk 285,800 285,800 259,691 26,109 Finance Auditing Services 5,300 5,300 7,000 (1,700) Contracts-Finance 83,100 83,100 83,100 - Total Finance 88,400 88,400 90,100 (1,700) Legal Counsel ProfServ-Legal Services 85,400 85,400 68,921 16,479 Total Legal Counsel ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Services 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 277,757 3,143 Misc-Public Relations 60,000 60,000 77 89,923 Total Other Administrative Services 636,500 360,500 367,205 269,2	Legal Advertising	31,200	31,200	17,543	13,657
Dues, Licenses, Subscriptions	Miscellaneous Services	1,300	1,300	100	1,200
Finance 285,800 285,800 259,691 26,109 Finance Auditing Services 5,300 5,300 7,000 (1,700) Contracts-Finance 83,100 83,100 83,100 - - Total Finance 88,400 88,400 90,100 (1,700) Legal Counsel 85,400 85,400 68,921 16,479 Other Administrative Services ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600	Office Supplies	1,100	1,100	2,885	(1,785)
Finance Auditing Services 5,300 5,300 7,000 (1,700) Contracts-Finance 83,100 83,100 33,100 - Total Finance 88,400 88,400 90,100 (1,700) Legal Counsel ProfServ-Legal Services 85,400 85,400 68,921 16,479 Total Legal Counsel 85,400 85,400 68,921 16,479 Other Administrative Services ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services 15,900 15,900 15,861 39 Lease - Copier	Dues, Licenses, Subscriptions	15,500	15,500	20,063	(4,563)
Auditing Services 5,300 5,300 7,000 (1,700) Contracts-Finance 83,100 83,100 83,100 - Total Finance 88,400 88,400 90,100 (1,700) Legal Counsel 88,400 85,400 68,921 16,479 ProfServ-Legal Services 85,400 85,400 68,921 16,479 Other Administrative Services 85,400 85,400 68,921 16,479 Other Administrative Services 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services 15,900 15,900 9,105 23,495 Lease - Copier	Total City Clerk	285,800	285,800	259,691	26,109
Contracts-Finance 83,100 83,100 - Total Finance 88,400 88,400 90,100 (1,700) Legal Counsel Services 85,400 85,400 68,921 16,479 Total Legal Counsel 85,400 85,400 68,921 16,479 Other Administrative Services 85,400 85,400 68,921 16,479 Other Administrative Services 85,400 85,400 68,921 16,479 Other Administrative Services 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services 15,900 15,900	<u>Finance</u>				
Total Finance 88,400 88,400 90,100 (1,700) Legal Counsel ProfServ-Legal Services 85,400 85,400 68,921 16,479 Other Administrative Services ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab,Auto,Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700	Auditing Services	5,300	5,300	7,000	(1,700)
Legal Counsel 85,400 85,400 68,921 16,479 Total Legal Counsel 85,400 85,400 68,921 16,479 Other Administrative Services ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab,Auto,Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153	Contracts-Finance	83,100	83,100	83,100	
ProfServ-Legal Services 85,400 85,400 68,921 16,479 Total Legal Counsel 85,400 85,400 68,921 16,479 Other Administrative Services ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) </td <td>Total Finance</td> <td>88,400</td> <td>88,400</td> <td>90,100</td> <td>(1,700)</td>	Total Finance	88,400	88,400	90,100	(1,700)
Total Legal Counsel 85,400 85,400 68,921 16,479 Other Administrative Services ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab,Auto,Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) <	Legal Counsel				
Other Administrative Services ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services Telephone, Cable & Internet Service 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab, Auto, Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500	ProfServ-Legal Services	85,400	85,400	68,921	16,479
ProfServ-Info Technology 202,000 202,000 86,292 115,708 Contracts-Admin. Service 280,900 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services Telephone, Cable & Internet Service 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab, Auto, Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (5,267) </td <td>Total Legal Counsel</td> <td>85,400</td> <td>85,400</td> <td>68,921</td> <td>16,479</td>	Total Legal Counsel	85,400	85,400	68,921	16,479
Contracts-Admin. Service 280,900 280,900 277,757 3,143 Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services Telephone, Cable & Internet Service 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab,Auto,Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	Other Administrative Services				
Misc-Public Relations 60,000 60,000 - 60,000 Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services Telephone, Cable & Internet Service 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab,Auto,Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	ProfServ-Info Technology	202,000	202,000	86,292	115,708
Misc-Assessment Collection Cost 3,600 3,600 3,079 521 General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services Telephone, Cable & Internet Service 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab,Auto,Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	Contracts-Admin. Service	280,900	280,900	277,757	3,143
General Government 90,000 90,000 77 89,923 Total Other Administrative Services 636,500 636,500 367,205 269,295 Facility Services Telephone, Cable & Internet Service 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab, Auto, Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	Misc-Public Relations	60,000	60,000	-	60,000
Facility Services 636,500 636,500 367,205 269,295 Facility Services Telephone, Cable & Internet Service 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab,Auto,Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	Misc-Assessment Collection Cost	3,600	3,600	3,079	521
Facility Services Telephone, Cable & Internet Service 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab,Auto,Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	General Government	90,000	90,000	77	89,923
Telephone, Cable & Internet Service 15,900 15,900 15,861 39 Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab, Auto, Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	Total Other Administrative Services	636,500	636,500	367,205	269,295
Lease - Copier 32,600 32,600 9,105 23,495 Lease - Building 86,700 86,700 - 86,700 Insurance (Liab,Auto,Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	Facility Services				
Lease - Building 86,700 86,700 - 86,700 Insurance (Liab,Auto,Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	Telephone, Cable & Internet Service	15,900	15,900	15,861	39
Insurance (Liab, Auto, Property) 6,900 6,900 6,781 119 Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	Lease - Copier	32,600	32,600	9,105	23,495
Miscellaneous Services 1,700 1,700 1,547 153 Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	Lease - Building	86,700	86,700	-	86,700
Cleaning Services 24,200 24,200 25,545 (1,345) Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	Insurance (Liab,Auto,Property)	6,900	6,900	6,781	119
Principal-Capital Lease 9,500 9,500 21,905 (12,405) Interest-Capital Lease 700 700 5,967 (5,267)	Miscellaneous Services	1,700	1,700	1,547	153
Interest-Capital Lease 700 700 5,967 (5,267)	Cleaning Services	24,200	24,200	25,545	(1,345)
	Principal-Capital Lease	9,500	9,500	21,905	(12,405)
Total Facility Services 178,200 178,200 86,711 91,489	'	700	700	5,967	(5,267)
	Total Facility Services	178,200	178,200	86,711	91,489

Statement of Revenues, Expenditures and Changes in Fund Balances For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	A	ANNUAL ADOPTED BUDGET	AR TO DATE BUDGET	YE	AR TO DATE ACTUAL	ARIANCE (\$) AV(UNFAV)
Community Services						
Contracts-Solid Waste		578,500	578,500		810,480	(231,980)
Contracts-Sheriff		954,900	954,900		859,790	95,110
Electricity		134,800	134,800		125,574	9,226
R&M-Community Maintenance		28,300	28,300		28,300	-
Operating Supplies		30,800	30,800		57,280	(26,480)
Roadway Services		22,400	 22,400		25,510	 (3,110)
Total Community Services		1,749,700	 1,749,700		1,906,934	 (157,234)
Capital Expenditures & Projects						
Capital Improvements		50,000	50,000		_	50,000
Cap Outlay - Equipment		-	-		6,378	(6,378)
Total Capital Expenditures & Projects		50,000	50,000		6,378	43,622
<u>Reserves</u>						
Misc-Contingency		178,800	178,800		15,772	163,028
1st Quarter Operating Reserves		938,700	938,700		-	938,700
Reserve - Buildings		200,000	200,000		-	200,000
Total Reserves		1,317,500	 1,317,500		15,772	 1,301,728
TOTAL EXPENDITURES & RESERVES		4,943,300	4,943,300		3,347,345	1,595,955
Excess (deficiency) of revenues						
Over (under) expenditures			 		1,584,234	 1,584,234
Net change in fund balance	\$		\$ <u>-</u>	\$	1,584,234	\$ 1,584,234
FUND BALANCE, BEGINNING (OCT 1, 2022)		1,191,417	1,191,417		1,191,417	
FUND BALANCE, ENDING	\$	1,191,417	\$ 1,191,417	\$	2,775,651	

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	1	ANNUAL ADOPTED BUDGET	ΥE	AR TO DATE BUDGET	ΥE	AR TO DATE ACTUAL	RIANCE (\$) V(UNFAV)
ACCOUNT BESCHII TION		DODOLI		DODOLI		AUTUAL	 V(OIN AV)
REVENUES							
Interest - Investments	\$	4,800	\$	4,800	\$	127,255	\$ 122,455
Net Incr (Decr) In FMV-Invest		-		-		5,680	5,680
Donations		300,000		300,000		807,660	507,660
TOTAL REVENUES		304,800		304,800		940,595	635,795
EXPENDITURES							
Public Assistance							
Misc-Admin Fee (%)		21,000		21,000		16,025	4,975
Assistance Program		283,800		283,800		55,925	227,875
Total Public Assistance		304,800		304,800		71,950	 232,850
TOTAL EXPENDITURES		304,800		304,800		71,950	232,850
		•				•	
Excess (deficiency) of revenues Over (under) expenditures		-		-		868,645	868,645
Net change in fund balance	\$	-	\$	-	\$	868,645	\$ 868,645
FUND BALANCE, BEGINNING (OCT 1, 2022)		3,517,971		3,517,971		3,517,971	
FUND BALANCE, ENDING	\$	3,517,971	\$	3,517,971	\$	4,386,616	

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	 ANNUAL ADOPTED BUDGET	YE	AR TO DATE BUDGET	YE	AR TO DATE ACTUAL	ARIANCE (\$) AV(UNFAV)
REVENUES						
Building Permits	\$ 1,820,900	\$	1,820,900	\$	1,074,558	\$ (746,342)
Reinspection Fees	-		-		5,550	5,550
Building Permits - Surcharge	16,700		16,700		8,176	(8,524)
Other Building Permit Fees	30,000		30,000		121,950	91,950
Building Permits - Admin Fee	109,100		109,100		133,645	24,545
Engineering Permits	374,600		374,600		337,228	(37,372)
Planning & Zoning Permits	299,600		299,600		39,623	(259,977)
Other Miscellaneous Revenues	-		-		1,000	1,000
TOTAL REVENUES	2,650,900		2,650,900		1,721,730	(929,170)
EXPENDITURES						
Comprehensive Planning						
ProfServ-Engineering	352,600		352,600		261,205	91,395
ProfServ-Info Technology	170,900		170,900		259,149	(88,249)
ProfServ-Legal Services	118,700		118,700		44,562	74,138
ProfServ-Planning/Zoning Board	299,600		299,600		284,853	14,747
ProfServ-Compliance Service	100,000		100,000		186,480	(86,480)
ProfServ-Consultants	22,000		22,000		-	22,000
ProfServ-Building Permits	1,395,700		1,395,700		1,738,822	(343,122)
Outside Legal Services	1,800		1,800		-	1,800
Telephone, Cable & Internet Service	4,700		4,700		5,036	(336)
Lease - Copier	5,800		5,800		5,230	570
Lease - Building	43,400		43,400		-	43,400
Printing	2,200		2,200		255	1,945
Miscellaneous Services	-		-		323	(323)
Misc-Admin Fee (%)	113,200		113,200		113,200	-
Office Supplies	4,500		4,500		518	3,982
Cleaning Services	 15,800		15,800		16,550	 (750)
Total Comprehensive Planning	 2,650,900		2,650,900		2,916,183	 (265,283)
TOTAL EVDENDITUDES	2,650,900		2,650,900		2 016 193	(265,283)
TOTAL EXPENDITURES	2,650,900		2,030,900		2,916,183	(203,203)
Excess (deficiency) of revenues					(4.404.452)	(4.404.452)
Over (under) expenditures	 <u>-</u>		<u> </u>		(1,194,453)	 (1,194,453)
Net change in fund balance	\$ -	\$	-	\$	(1,194,453)	\$ (1,194,453)
FUND BALANCE, BEGINNING (OCT 1, 2022)	1,695,477		1,695,477		1,695,477	
FUND BALANCE, ENDING	\$ 1,695,477	\$	1,695,477	\$	501,024	

City of Westlake

Supporting Schedules September 30, 2023

Cash and Investment Report

		IND

Account Name	Bank Name	Investment Type	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating	BankUnited	Checking Account	n/a	\$3,257,254
Money Market	BankUnited	MMA	5.12% Subtotal	\$976,418 \$4,233,673
SPECIAL REVENUE FUND		٦		, , ,
Money Market	BankUnited	∟ MMA	5.12%	\$775,179
Money Market	Valley Bank	Checking Account	5.25%	\$63,422
,	,	Treasury Bills-3 mo		\$1,194,496
		Treasury Bills-6 mo		\$1,790,045
			Subtotal	\$3,823,143
			Total	\$8,056,816