



Interim Financial Report

(Unaudited)
Operating Funds
June 30, 2023



Table of Contents



Interim Financial Report June 30, 2023 (Unaudited)

Balance Sheets

General Fund	1
Street Maintenance Fund.....	1

Budgetary Comparison Reports

General Fund.....	2
Street Maintenance Fund	3

Statements of Working Capital

Water & Sewer Operating Fund	4
Solid Waste Operating Fund.....	4

Budgetary Comparison Reports

Water & Sewer Operating Fund	5
Solid Waste Operating Fund.....	6

Statements of Program Expenditures

General Fund.....	7
Street Maintenance Fund	9
Water & Sewer Operating Fund	10
Solid Waste Operating Fund.....	11

Special Reports

Schedule of Outstanding Utility Billing Receivables	12
Treasury Report	13



Governmental Operating Funds
Balance Sheets
June 30, 2023

	<u>General Fund</u>	<u>Street Maintenance Fund</u>
Assets		
Pooled Cash and Investments	\$ 35,222,402	\$ 9,753,872
Receivables, net	11,431,384	2,371,037
Due from Other Governments	118,254	644,424
Prepaid Items	141,713	726
	<u>46,913,754</u>	<u>12,770,059</u>
Total Assets	<u>\$ 46,913,754</u>	<u>\$ 12,770,059</u>
Liabilities, Deferred Inflows of Resources and Fund Balance		
Liabilities		
Accounts payable and accrued liabilities	\$ 795,621	\$ 159,323
Deferred Inflows of Resources		
Unavailable property tax revenues	7,903,310	2,371,037
Fund Balance	<u>38,214,823</u>	<u>10,239,699</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 46,913,754</u>	<u>\$ 12,770,059</u>



**General Fund
Budget Comparison Summary
Quarter Ended June 30, 2023**

	<u>Prior Year Actual to June 2022</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
Revenues						
Intergovernmental	\$ 1,558,992	\$ 6,495,246	\$ 7,140,135	\$ 2,172,730	\$ 4,967,405	69.57%
Taxes and Assessments	18,068,235	41,066,543	41,066,543	17,544,980	23,521,564	57.28%
Court Fines and Forfeitures	869,025	1,871,427	1,871,427	1,095,984	775,443	41.44%
Licenses and Permits	1,274,387	2,126,193	2,126,193	1,656,257	469,936	22.10%
Service Charges and Fees	244,712	566,760	566,760	226,781	339,979	59.99%
Miscellaneous	333,474	348,620	538,644	910,053	(371,409)	-68.95%
Transfers	50,000	100,000	4,100,000	4,050,000	50,000	1.22%
Interest	-	52,829	52,829	-	52,829	100.00%
Total Revenues	22,398,824	52,627,619	57,462,532	27,656,784	29,805,748	51.87%
Expenditures						
Policy and Administration						
Services	1,158,140	3,058,714	3,056,456	1,304,269	1,752,187	57.33%
Management Services	1,166,812	3,677,947	3,972,167	1,604,597	2,367,570	59.60%
Development Services	600,082	1,938,297	2,077,686	835,005	1,242,680	59.81%
Police Services	6,787,789	19,420,742	21,038,748	8,911,197	12,127,551	57.64%
Fire Services	5,473,863	14,597,725	15,885,392	6,748,098	9,137,294	57.52%
Operation Services	2,179,393	8,345,110	13,498,851	3,384,102	10,114,749	74.93%
Non-Departmental	3,193,522	4,489,494	4,564,494	2,127,581	2,436,913	53.39%
Total Expenditures	20,559,600	55,528,030	64,093,793	24,914,849	39,178,944	61.13%
Excess (Deficiency)						
Revenues Over Expenditures	1,839,224	(2,900,411)	(6,631,261)	2,741,935		
Fund Balance,						
Beginning of Period	25,078,735	26,963,152	35,472,887	35,472,887		
Fund Balance,						
End of Period	\$ 26,917,959	\$ 24,062,741	\$ 28,841,626	\$ 38,214,823		
Contingency Reserve Percent	43.8%	43.3%	45.0%	59.6%		



**Street Maintenance Fund
Budget Comparison Summary
Quarter Ended June 30, 2023**

	<u>Prior Year Actual to June 2022</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
Revenues						
Intergovernmental	\$ 1,730,013	\$ 6,908,900	\$ 6,908,900	\$ 3,741,443	\$ 3,167,457	45.85%
Taxes and Assessments	896,885	2,660,467	2,660,467	718,318	1,942,149	73.00%
Licenses and Permits	139,523	200,000	200,000	215,656	(15,656)	-7.83%
Miscellaneous	31,113	-	-	8,196	(8,196)	-
Interest	-	14,564	14,564	-	14,564	100.00%
Total Revenues	<u>2,797,534</u>	<u>9,783,932</u>	<u>9,783,932</u>	<u>4,683,613</u>	<u>5,100,318</u>	52.13%
Expenditures						
Policy and Administration						
Services	121,907	273,141	272,137	129,098	143,039	52.56%
Management Services	387,401	1,177,795	1,252,859	523,955	728,904	58.18%
Development Services	29,746	84,268	86,546	32,959	53,588	61.92%
Operation Services	4,042,884	9,887,505	12,257,354	4,443,468	7,813,886	63.75%
Non-Departmental	89,591	1,231,611	1,231,611	-	1,231,611	100.00%
Total Expenditures	<u>4,671,529</u>	<u>12,654,320</u>	<u>15,100,508</u>	<u>5,129,479</u>	<u>9,971,029</u>	66.03%
Excess (Deficiency)						
Revenues Over Expenditures	(1,873,995)	(2,870,388)	(5,316,576)	(445,866)		
Fund Balance,						
Beginning of Period	<u>10,537,279</u>	<u>7,555,179</u>	<u>10,685,565</u>	<u>10,685,565</u>		
Fund Balance,						
End of Period	<u>\$ 8,663,284</u>	<u>\$ 4,684,791</u>	<u>\$ 5,368,988</u>	<u>\$ 10,239,699</u>		
Contingency Reserve Percent	68.1%	37.0%	35.6%	67.8%		



Enterprise Operating Funds
Statement of Working Capital
June 30, 2023

	<u>Water & Sewer Operating Fund</u>	<u>Solid Waste Operating Fund</u>
Current Assets		
Pooled Cash and Investments	\$ 15,167,892	\$ 9,264,231
Receivables, net	4,460,131	1,190,193
Inventories	<u>1,472,462</u>	<u>137,602</u>
Total Current Assets	21,100,485	10,592,026
Current Liabilities		
Accounts payable and accrued liabilities	<u>260,343</u>	<u>57,136</u>
Working Capital	<u>\$ 20,840,142</u>	<u>\$ 10,534,890</u>



**Water & Sewer Operating Fund
Budget Comparison Summary
Quarter Ended June 30, 2023**

	<u>Prior Year Actual to June 2022</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
Revenues						
Service Charges and Fees	\$ 27,195,733	\$ 57,815,123	\$ 57,815,123	\$ 25,456,311	\$ 32,358,812	55.97%
Miscellaneous	617,680	30,000	34,905	79,581	(44,676)	-127.99%
Interest	492	43,853	43,853	-	43,853	100.00%
Total Revenues	<u>27,813,905</u>	<u>57,888,976</u>	<u>57,893,881</u>	<u>25,535,892</u>	<u>32,357,989</u>	<u>55.89%</u>
Expenditures						
Policy and Administration						
Services	432,236	1,004,582	998,684	469,712	528,972	52.97%
Management Services	1,645,190	5,153,024	5,391,018	2,388,622	3,002,396	55.69%
Development Services	113,297	348,002	394,256	152,937	241,319	61.21%
Operation Services	22,004,939	58,734,549	59,817,182	25,237,081	34,580,100	57.81%
Non-Departmental	103,145	100,000	100,000	50,000	50,000	50.00%
Total Expenditures	<u>24,298,808</u>	<u>65,340,157</u>	<u>66,701,140</u>	<u>28,298,352</u>	<u>38,402,788</u>	<u>57.57%</u>
Excess (Deficiency)						
Revenues Over Expenditures	3,515,097	(7,451,181)	(8,807,259)	(2,762,460)		
Working Capital,						
Beginning of Period	<u>23,123,850</u>	<u>18,068,817</u>	<u>23,602,602</u>	<u>23,602,602</u>		
Working Capital,						
End of Period	<u>\$ 26,638,947</u>	<u>\$ 10,617,636</u>	<u>\$ 14,795,343</u>	<u>\$ 20,840,142</u>		
Contingency Reserve Percent	42.3%	16.2%	22.2%	31.2%		
Estimated Net Revenues Available for Debt Service				14,614,603		
Annual Debt Service for 2023				19,639,766		
Estimated Debt Service Coverage				74%		



**Solid Waste Operating Fund
Budget Comparison Summary
Quarter Ended June 30, 2023**

	<u>Prior Year Actual to June 2022</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Available Budget Remaining</u>	<u>% Available</u>
Revenues						
Service Charges and Fees	\$ 9,496,372	\$ 19,251,517	\$ 19,251,517	\$ 9,468,033	\$ 9,783,485	50.82%
Miscellaneous	236,663	-	-	223,816	(223,816)	-
Sale of Surplus Property	-	-	-	15,781	(15,781)	-
Interest	-	38,039	38,039	-	38,039	100.00%
Total Revenues	<u>9,733,036</u>	<u>19,289,556</u>	<u>19,289,556</u>	<u>9,707,630</u>	<u>9,581,926</u>	<u>49.67%</u>
Expenditures						
Policy and Administration						
Services	225,636	525,277	522,767	240,848	281,919	53.93%
Management Services	641,009	1,984,448	2,099,072	896,267	1,202,805	57.30%
Operation Services	4,370,398	13,836,370	14,119,114	5,071,446	9,047,668	64.08%
Non-Departmental	<u>3,139,116</u>	<u>6,301,087</u>	<u>6,301,087</u>	<u>3,150,544</u>	<u>3,150,544</u>	<u>50.00%</u>
Total Expenditures	<u>8,376,159</u>	<u>22,647,182</u>	<u>23,042,041</u>	<u>9,359,105</u>	<u>13,682,936</u>	<u>59.38%</u>
Revenues Over Expenditures	1,356,877	(3,357,626)	(3,752,485)	348,525	(4,101,010)	
Working Capital,						
Beginning of Period	<u>9,519,142</u>	<u>8,016,429</u>	<u>10,186,365</u>	<u>10,186,365</u>		
Working Capital,						
End of Period	<u>\$ 10,876,019</u>	<u>\$ 4,658,803</u>	<u>\$ 6,433,880</u>	<u>\$ 10,534,890</u>		
Contingency Reserve Percent	52.4%	20.6%	27.9%	45.7%		



**General Fund
Statement of Program Expenditures
Quarter Ended June 30, 2023**

	<u>Prior Year Actual to June 2022</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Budget Remaining</u>	<u>% Available</u>
Policy & Administrative Services						
4100 Mayor	\$ 113,321	\$ 223,867	\$ 223,867	\$ 128,548	\$ 95,319	42.58%
4101 Board of Directors	33,481	154,898	154,898	66,198	88,699	57.26%
4102 City Administrator	82,395	162,218	159,960	87,591	72,369	45.24%
4201 District Court	614,080	1,705,580	1,705,580	680,851	1,024,729	60.08%
4202 City Prosecutor	97,419	247,148	247,148	112,416	134,732	54.51%
4203 Public Defender	46,250	92,500	92,500	46,250	46,250	50.00%
4204 City Attorney	106,105	230,500	230,500	107,557	122,943	53.34%
4206 District Court - State Division	16,157	58,026	58,026	22,102	35,924	61.91%
4207 District Court - DWI Court	14,918	71,200	71,200	18,243	52,957	74.38%
4405 Internal Auditor	34,013	112,778	112,778	34,513	78,264	69.40%
Total Policy and Administration Services	<u>1,158,140</u>	<u>3,058,714</u>	<u>3,056,456</u>	<u>1,304,269</u>	<u>1,752,187</u>	57.33%
Management Services						
4104 Human Resources	86,038	272,749	272,749	123,074	149,675	54.88%
4105 City Clerk	43,258	99,068	99,068	52,179	46,889	47.33%
4301 Finance	106,585	315,312	315,312	150,503	164,809	52.27%
4306 Purchasing	89,837	218,825	218,825	102,483	116,342	53.17%
4401 Information & Technology Svcs	828,541	2,535,737	2,809,530	1,069,213	1,740,318	61.94%
5520 Citizens Service	12,552	42,172	42,599	21,823	20,776	48.77%
4407 Communications	-	40,710	40,710	12,922	27,788	68.26%
4408 Mobility Coordinator	-	153,374	173,374	72,400	100,973	58.24%
Total Management Services	<u>1,166,812</u>	<u>3,677,947</u>	<u>3,972,167</u>	<u>1,604,597</u>	<u>2,367,570</u>	59.60%
Development Services						
4103 Engineering	11,898	33,707	34,619	13,183	21,435	61.92%
4106 Planning & Zoning	213,539	692,813	831,291	325,660	505,631	60.82%
4108 Building Safety	374,644	1,211,777	1,211,777	496,162	715,614	59.05%
Total Development Services	<u>600,082</u>	<u>1,938,297</u>	<u>2,077,686</u>	<u>835,005</u>	<u>1,242,680</u>	59.81%
Police Services						
4701 Administration	507,241	2,617,184	2,629,810	763,524	1,866,287	70.97%
4702 Support Services	1,081,849	2,927,676	4,483,628	1,582,041	2,901,587	64.72%
4703 Investigations	1,228,139	3,189,348	3,181,487	1,449,928	1,731,558	54.43%
4704 Patrol	2,969,162	7,493,966	7,550,155	3,683,630	3,866,525	51.21%
4706 Airport Services	99,263	229,031	229,031	106,083	122,948	53.68%
4707 Animal Control	412,690	1,193,636	1,194,734	589,889	604,846	50.63%
4708 Communications	489,446	1,769,902	1,769,902	736,102	1,033,800	58.41%
Total Police Services	<u>6,787,789</u>	<u>19,420,742</u>	<u>21,038,748</u>	<u>8,911,197</u>	<u>12,127,551</u>	57.64%
Fire Services						
4801 Administration	540,337	1,950,063	1,970,724	683,082	1,287,642	65.34%
4802 Suppression	4,827,799	12,352,293	13,612,688	5,928,564	7,684,124	56.45%
4804 Training	105,728	295,370	301,980	136,453	165,527	54.81%
Total Fire Services	<u>5,473,863</u>	<u>14,597,725</u>	<u>15,885,392</u>	<u>6,748,098</u>	<u>9,137,294</u>	57.52%



**General Fund
Statement of Program Expenditures
Quarter Ended June 30, 2023**

	<u>Prior Year Actual to June 2022</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Budget Remaining</u>	<u>% Available</u>
Operation Services						
Parks & Recreation						
6201 Parks Maintenance	\$ 591,880	\$ 1,686,298	\$ 1,701,724	\$ 750,452	\$ 951,271	55.90%
6202 Oak Cemetery	29,976	252,767	252,767	83,183	169,584	67.09%
6204 Community Centers	51,702	165,790	165,790	63,466	102,325	61.72%
6205 Aquatics	33,445	172,985	4,172,985	38,793	4,134,192	99.07%
6206 Riverfront/Downtown Maintenance	126,902	784,914	1,034,914	244,778	790,136	76.35%
Total Parks & Recreation	<u>833,905</u>	<u>3,062,754</u>	<u>7,328,180</u>	<u>1,180,672</u>	<u>6,147,508</u>	<u>83.89%</u>
6550 Transit	1,250,979	5,046,735	5,935,051	2,126,903	3,808,148	64.16%
6101 Health	94,509	235,620	235,620	76,528	159,092	67.52%
Total Operation Services	<u>2,179,393</u>	<u>8,345,110</u>	<u>13,498,851</u>	<u>3,384,102</u>	<u>10,114,749</u>	<u>74.93%</u>
Total Non-Departmental	<u>3,193,522</u>	<u>4,489,494</u>	<u>4,564,494</u>	<u>2,127,581</u>	<u>2,436,913</u>	<u>53.39%</u>
Total	<u>\$ 20,559,601</u>	<u>\$ 55,528,030</u>	<u>\$ 64,093,793</u>	<u>\$ 24,914,849</u>	<u>\$ 39,178,944</u>	<u>61.13%</u>



**Street Maintenance Fund
Statement of Program Expenditures
Quarter Ended June 30, 2023**

	<u>Prior Year Actual to June 2022</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Budget Remaining</u>	<u>% Available</u>
Policy & Administrative Services						
4100 Mayor	\$ 14,165	\$ 27,983	\$ 27,983	\$ 16,068	\$ 11,915	42.58%
4101 Board of Directors	9,566	29,616	29,616	11,693	17,923	60.52%
4102 City Administrator	36,620	72,097	71,093	38,929	32,164	45.24%
4204 City Attorney	53,053	115,250	115,250	53,778	61,472	53.34%
4405 Internal Auditor	8,503	28,194	28,194	8,628	19,566	69.40%
Total Policy and Administration Services	<u>121,907</u>	<u>273,141</u>	<u>272,137</u>	<u>129,098</u>	<u>143,039</u>	<u>52.56%</u>
Management Services						
4104 Human Resources	24,582	77,928	77,928	35,164	42,764	54.88%
4105 City Clerk	12,360	28,305	28,305	14,908	13,397	47.33%
4301 Finance	59,214	175,174	175,174	83,613	91,561	52.27%
4306 Purchasing	35,935	87,530	87,530	40,993	46,537	53.17%
4401 Information & Technology Svcs	223,930	685,334	759,333	288,976	470,356	61.94%
5520 Citizens Service	31,380	105,430	106,497	54,557	51,939	48.77%
4407 Communications	-	18,093	18,093	5,743	12,350	68.26%
Total Management Services	<u>387,401</u>	<u>1,177,795</u>	<u>1,252,859</u>	<u>523,955</u>	<u>728,904</u>	<u>58.18%</u>
Total Development Services						
	<u>29,746</u>	<u>84,268</u>	<u>86,546</u>	<u>32,959</u>	<u>53,588</u>	<u>61.92%</u>
Operation Services						
Streets and Traffic Control						
5101 Administration	643,865	1,754,225	2,595,291	1,220,654	1,374,637	52.97%
5302 Street Construction	733,781	796,664	1,194,664	346,898	847,766	70.96%
5303 Street Drainage	692,755	1,311,413	1,694,920	610,834	1,084,086	63.96%
5304 Street Maintenance	553,342	1,290,108	1,905,793	660,729	1,245,064	65.33%
5305 Sidewalk Construction	368,456	968,995	968,995	454,218	514,777	53.12%
5401 Traffic Control	452,588	2,168,518	2,297,387	480,564	1,816,823	79.08%
5403 Street Lighting	493,647	1,300,000	1,300,000	537,138	762,862	58.68%
Total Streets and Traffic Control	<u>3,938,435</u>	<u>9,589,923</u>	<u>11,957,050</u>	<u>4,311,035</u>	<u>7,646,015</u>	<u>63.95%</u>
Total Parks & Recreation	<u>104,449</u>	<u>297,582</u>	<u>300,304</u>	<u>132,433</u>	<u>167,871</u>	<u>55.90%</u>
Total Operation Services	<u>4,042,884</u>	<u>9,887,505</u>	<u>12,257,354</u>	<u>4,443,468</u>	<u>7,813,886</u>	<u>63.75%</u>
Total Non-Departmental	<u>89,591</u>	<u>1,231,611</u>	<u>1,231,611</u>	<u>-</u>	<u>1,231,611</u>	<u>100.00%</u>
Total	<u>\$ 4,671,529</u>	<u>\$ 12,654,320</u>	<u>\$ 15,100,508</u>	<u>\$ 5,129,479</u>	<u>\$ 9,971,029</u>	<u>66.03%</u>



**Water & Sewer Operating Fund
Statement of Program Expenditures
Quarter Ended June 30, 2023**

	Prior Year Actual to June 2022	As Adopted Budget	As Amended Budget	Actual to Date	Budget Remaining	% Available
Policy & Administrative Services						
4100 Mayor	\$ 96,323	\$ 190,287	\$ 190,287	\$ 109,265	\$ 81,021	42.58%
4101 Board of Directors	44,243	136,974	136,974	54,082	82,892	60.52%
4102 City Administrator	215,142	423,570	417,673	228,709	188,964	45.24%
4405 Internal Auditor	76,528	253,750	253,750	77,655	176,095	69.40%
Total Policy and Administration Services	<u>432,236</u>	<u>1,004,582</u>	<u>998,684</u>	<u>469,712</u>	<u>528,972</u>	52.97%
Management Services						
4104 Human Resources	86,038	272,749	272,749	123,074	149,675	54.88%
4105 City Clerk	57,163	130,911	130,911	68,951	61,960	47.33%
4301 Finance	248,699	735,729	735,729	351,174	384,554	52.27%
4306 Purchasing	110,799	269,884	269,884	126,396	143,488	53.17%
4401 Information & Technology Svcs	671,790	2,056,003	2,277,998	866,929	1,411,069	61.94%
5520 Citizens Service	470,701	1,581,449	1,597,449	818,358	779,091	48.77%
4407 Communications	-	106,298	106,298	33,740	72,558	68.26%
Total Management Services	<u>1,645,190</u>	<u>5,153,024</u>	<u>5,391,018</u>	<u>2,388,622</u>	<u>3,002,396</u>	55.69%
Development Services						
4103 Engineering	47,593	134,829	138,474	52,734	85,741	61.92%
4106 Planning & Zoning	65,704	213,173	255,782	100,203	155,579	60.82%
Total Development Services	<u>113,297</u>	<u>348,002</u>	<u>394,256</u>	<u>152,937</u>	<u>241,319</u>	61.21%
Operation Services						
5501 Utility Administration	594,023	1,383,592	2,195,520	925,777	1,269,743	57.83%
5521 Business & Finance	484,573	1,472,303	1,473,422	620,094	853,328	57.91%
5522 Communications & Training	225,116	785,779	785,779	304,340	481,439	61.27%
5523 Engineering & Technology	1,069,386	2,997,889	2,997,889	1,121,046	1,876,843	62.61%
5590 Non-Capital Projects	45,648	1,167,500	1,167,500	160,983	1,006,517	86.21%
5656 Water Reclamation	1,787,449	5,665,437	5,750,468	2,360,535	3,389,932	58.95%
5556 Water Treatment	1,870,621	7,849,362	7,900,939	2,577,013	5,323,925	67.38%
5610 Water Line Maintenance	2,613,655	7,066,609	7,173,303	2,856,186	4,317,117	60.18%
5611 Water Reclamation Maintenance	1,442,639	4,027,292	4,043,809	1,896,656	2,147,153	53.10%
5618 Debt Service	9,819,132	19,639,766	19,639,766	10,069,761	9,570,005	48.73%
5625 Environmental Quality	695,402	1,963,792	1,963,792	806,893	1,156,899	58.91%
5626 Fleet, Bldg, Environ Maintenance	1,357,295	4,715,229	4,724,997	1,537,797	3,187,199	67.45%
Total Operation Services	<u>22,004,939</u>	<u>58,734,549</u>	<u>59,817,182</u>	<u>25,237,081</u>	<u>34,580,100</u>	57.81%
Total Non-Departmental	<u>103,145</u>	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	50.00%
Total	<u>\$ 24,298,808</u>	<u>\$ 65,340,157</u>	<u>\$ 66,701,140</u>	<u>\$ 28,298,352</u>	<u>\$ 38,402,788</u>	57.57%



**Solid Waste Operating Fund
Statement of Program Expenditures
Quarter Ended June 30, 2023**

	<u>Prior Year Actual to June 2022</u>	<u>As Adopted Budget</u>	<u>As Amended Budget</u>	<u>Actual to Date</u>	<u>Budget Remaining</u>	<u>% Available</u>
Policy & Administrative Services						
4100 Mayor	\$ 25,497	\$ 50,370	\$ 50,370	\$ 28,923	\$ 21,447	42.58%
4101 Board of Directors	21,523	66,636	66,636	26,310	40,326	60.52%
4102 City Administrator	91,550	180,243	177,733	97,323	80,410	45.24%
4204 City Attorney	53,053	115,250	115,250	53,778	61,472	53.34%
4405 Internal Auditor	34,013	112,778	112,778	34,513	78,264	69.40%
Total Policy and Administration Services	<u>225,636</u>	<u>525,277</u>	<u>522,767</u>	<u>240,848</u>	<u>281,919</u>	<u>53.93%</u>
Management Services						
4104 Human Resources	36,873	116,893	116,893	52,746	64,146	54.88%
4105 City Clerk	27,809	63,686	63,686	33,544	30,143	47.33%
4301 Finance	88,821	262,760	262,760	125,419	137,341	52.27%
4306 Purchasing	44,919	109,412	109,412	51,242	58,171	53.17%
4401 Information & Technology Svcs	335,895	1,028,002	1,138,999	433,465	705,534	61.94%
5520 Citizens Service	106,692	358,462	362,088	185,494	176,594	48.77%
4407 Communications	-	45,233	45,233	14,357	30,876	68.26%
Total Management Services	<u>641,009</u>	<u>1,984,448</u>	<u>2,099,072</u>	<u>896,267</u>	<u>1,202,805</u>	<u>57.30%</u>
Operation Services - Solid Waste						
6301 Administration	304,996	1,229,081	1,285,688	493,794	791,893	61.59%
6302 Residential Collections	1,167,034	3,018,223	3,029,348	1,135,665	1,893,683	62.51%
6303 Commercial Collections	404,508	1,550,778	1,566,767	657,363	909,404	58.04%
6304 Fleet & Grounds Maintenance	491,698	1,418,210	1,518,660	568,605	950,054	62.56%
6305 Sanitary Landfill	1,502,368	4,298,901	4,397,474	1,703,356	2,694,118	61.27%
6307 Industrial Collections	440,426	1,380,513	1,380,513	378,063	1,002,450	72.61%
6308 Waste Reduction	59,368	940,664	940,664	134,599	806,065	85.69%
Total Operation Services	<u>4,370,398</u>	<u>13,836,370</u>	<u>14,119,114</u>	<u>5,071,446</u>	<u>9,047,668</u>	<u>64.08%</u>
Total Non-Departmental	<u>3,139,116</u>	<u>6,301,087</u>	<u>6,301,087</u>	<u>3,150,544</u>	<u>3,150,544</u>	<u>50.00%</u>
Total	<u>\$ 8,376,159</u>	<u>\$ 22,647,182</u>	<u>\$ 23,042,041</u>	<u>\$ 9,359,105</u>	<u>\$ 13,682,936</u>	<u>59.38%</u>



**Schedule of Outstanding Utility Billing Receivables
June 30, 2023**

	<u>1-30 Days</u>	<u>30-60</u>	<u>61-90</u>	<u>91-120</u>	<u>>120 Days</u>	<u>Total</u>
Sewer	\$ 1,359,629	\$ 102,285	\$ 62,086	\$ 43,458	\$ 123,421	\$ 1,690,879
Water	870,825	59,554	29,978	20,213	(76,243)	904,327
Sanitation	461,160	54,947	31,069	19,952	23,085	590,212
Late Fees	15,775	29,253	12,902	5,711	23,459	87,100
Fire Protection	4,110	106	140	30	62	4,449
Service Charge	1,131	454	304	51	315	2,255
Total	<u>\$ 2,712,630</u>	<u>\$ 246,599</u>	<u>\$ 136,478</u>	<u>\$ 89,415</u>	<u>\$ 94,100</u>	<u>3,279,223</u>
				Outstanding Payment Plan Receivables		<u>94</u>
						<u>\$ 3,279,317</u>

Utility Billing Activity Summary

Beginning Balance	\$ 7,310,420
Billings	34,014,972
Bill Adjustments	(1,512,683)
Payments	(34,767,546)
Write-Offs	(1,765,939)
Ending Balance	<u>\$ 3,279,223</u>



**Treasury Report
June 30, 2023**

Pooled Cash Bank Accounts	Interest Rate	Bank Balance
Savings	4.50%	\$ 169,988,606
Operating	4.50%	2,510,313
Accounts payable	4.50%	1,380,121
Payroll	4.50%	702,994
		<u>174,582,034</u>
Pooled Investment Account	Current Yield	Fair Value
Cadence Trust Variable Rate Mma	4.80%	250,000
Ddm Reich & Tang FDIC Fund	4.80%	15,348,111
Pioneer Multi-Asset Ultrashort Income Fund Class Y #7716	5.80%	158,303
		<u>15,756,414</u>
Total Pooled Cash and Investments		<u>\$ 190,338,448</u>
Restricted Bank Accounts		Bank Balance
American Rescue Protection Act Fund		\$ 5,341,718
Community Development Block Grant		32,552
Home Investment Trust Fund Fund		103,070
Smilies		2,261
		<u>\$ 5,479,601</u>
Escrow Investment Account		Fair Value
SEP Line Replacement Escrow		\$ <u>254,254</u>
Bond Trust Accounts		Fair Value
Series 2011 Bond Fund		\$ 8,446
Series 2015 Bond Fund		1,403,500
Series 2015 Debt Service Reserve		2,406,428
Series 2016 Bond Fund		3,318,554
Series 2018 Bond Fund		6,034,733
Series 2018 Construction Fund		23,607,390
		<u>\$ 36,779,051</u>
Solid Waste Landfill Sinking and Constructions Fund		Fair Value
Investments pledged as collateral for ADEQ Line of Credit		\$ <u>9,362,405</u>