

CITY OF WHITEWATER, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2023			Variance - Over (Under)
	2022 Actual	Actual	Budget	
Receipts				
Taxes -				
Ad valorem property tax	\$ 223,998	\$ 219,264	\$ 223,851	\$ (4,587)
Delinquent tax	11,107	7,519	2,000	5,519
Motor vehicle tax	29,764	40,463	29,143	11,320
Recreational vehicle tax	414	692	363	329
16/20M vehicle tax	126	315	122	193
Commercial vehicle tax	779	999	764	235
Watercraft tax	-	-	297	(297)
Compensating Use Tax	-	-	7,000	(7,000)
Local Alcoholic Liquor	-	-	150	(150)
Local sales tax	38,822	60,470	25,000	35,470
Total Taxes	305,010	329,722	288,690	41,032
Licenses and Permits -				
Utility franchise fees	34,902	48,796	-	48,796
Licenses and permits	7,795	393	-	393
Total Licenses and Permits	42,697	49,189	-	49,189
Fines, Forfeitures and Penalties -				
Utility receipts	-	4,398	-	4,398
Court fines	8,176	831	1,000	(169)
Total Fines, Forfeitures and Penalties	8,176	5,229	1,000	4,229
Use of Money and Property -				
Rental fees	-	5,849	-	5,849
Interest received	11,588	5,064	20,000	(14,936)
Total Licenses and Permits	11,588	10,913	20,000	(9,087)
Other -				
Miscellaneous	3,906	17,395	2,200	15,195
Charges for services	5,376	6,877	7,500	(623)
Grant	-	1,030	-	1,030
Reimbursements	3,236	4,500	10,000	(5,500)
Transfer from Waterworks Utility Fund	-	175,000	10,000	165,000
Transfer from Sewer Fund	-	51,500	-	51,500
Total Other	12,518	256,302	29,700	226,602
Total Receipts	379,989	651,355	\$ 339,390	\$ 301,718

CITY OF WHITEWATER, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance -
	Actual			Over
				(Under)
Expenditures				
Administrative -				
Personal services	\$ 60,759	\$ 242,588	\$ 44,000	\$ 198,588
Contractual services	139,947	70,663	70,000	663
Commodities	20,257	59,137	26,000	33,137
Capital outlay	-	-	1,000	(1,000)
Utility expense	-	82,163	-	82,163
Debt service	-	74,318	-	74,318
Total Administrative	220,963	528,869	141,000	387,869
Governing Body -				
Contractual services	66,375	67,571	55,760	11,811
Streets -				
Personal services	32	-	10,000	(10,000)
Contractual services	1,002	559	36,500	(35,941)
Commodities	652	-	3,500	(3,500)
Total Streets	1,686	559	50,000	(49,441)
Parks -				
Personal services	-	3,014	8,000	(4,986)
City appropriations	1,500	5,100	1,500	3,600
Total Parks	1,500	8,114	9,500	(1,386)

CITY OF WHITEWATER, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	<u>2022 Actual</u>	<u>2023</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.)				
Police -				
Contractual services	\$ 44,943	\$ 45,536	\$ 46,584	\$ (1,048)
Car Wash				
Personal services	2,045	343	4,000	(3,657)
Contractual services	2,591	-	5,500	(5,500)
Commodities	1,094	-	3,000	(3,000)
Capital Outlay	-	-	500	(500)
Total Car Wash	5,730	343	13,000	(12,657)
Cemetery	7,503	8,650	6,500	2,150
Employee Benefits	22,537	-	22,500	(22,500)
Cash forward	-	-	4,659	(4,659)
Total Other	30,040	8,650	33,659	(25,009)
Total Expenditures	371,534	659,642	\$ 349,503	\$ 310,139
Receipts Over (Under) Expenditures	8,455	(8,287)		
Unencumbered Cash, Beginning	4,023	12,478		
Unencumbered Cash, Ending	\$ 12,478	\$ 4,191		