

City of Mandeville - Exhibit F
Fiscal Year 2027 - Governmental Funds Summary Report

	Governmental Funds							Total
	General Fund	Sales Tax Fund	Special Sales Tax Fund	District 3 Fund	Street Construction Fund	Non-Major Funds	Total Governmental Funds	
Revenues and Intergovernmental Funds								
Advalorem Taxes	2,250,551						2,250,551	2,250,551
Franchise Taxes	944,011						944,011	944,011
Sales and Use Taxes		23,787,019					23,787,019	23,787,019
Grants Revenue	7,753,382			7,728,626			15,482,008	15,482,008
Other Revenue	10,270,749	5,006	363,910	3,136	337,606	32,002	11,012,409	11,012,409
Subtotal Revenues	21,218,694	23,792,025	363,910	7,731,763	337,606	32,002	53,475,999	53,475,999
Sales Tax Transfers In	11,789,988		3,929,996	3,851,594	3,929,996		23,501,575	23,501,575
Interfund Transfers In	8,007,121				4,543,750		12,550,871	12,550,871
Total Revenues and Transfers In	41,015,803	23,792,025	4,293,906	11,583,357	8,811,352	32,002	89,528,445	89,528,445
Expenditures								
Wages & Overtime	8,690,091						8,690,091	8,690,091
Employee Insurance	2,957,871						2,957,871	2,957,871
Retirement & OPEB	3,590,436						3,590,436	3,590,436
Payroll Taxes and Workers' Compensation	868,246						868,246	868,246
Other Operating Exenditures	10,015,466	285,564	18,000		12,000	1,020	10,332,050	10,332,050
Subtotal Expenditures	26,122,109	285,564	18,000	-	12,000	1,020	26,438,693	26,438,693
Capital Outlay Expenditures (Governmental Funds)	6,143,950				15,800,000		21,943,950	21,943,950
Total Operating & Capital Expenditures	32,266,059	285,564	18,000	-	15,812,000	1,020	48,382,643	48,382,643
Interfund Transfers Out		23,501,575	8,007,121	4,543,750			36,052,446	36,052,446
Total Expenditures & Transfers Out	32,266,059	23,787,139	8,025,121	4,543,750	15,812,000	1,020	84,435,089	84,435,089
Net Fund Increase/(Decrease)	8,749,744	4,886	(3,731,215)	7,039,607	(7,000,648)	30,982	5,093,355	5,093,355
Projected FY2027 Beginning Fund Balance	13,183,965	111,989	9,472,599	19,576,588	27,841,613	620,985	70,807,739	70,807,739
FY2027 Fund Balance Before Carryforward Appropriations	21,933,709	116,875	5,741,384	26,616,194	20,840,966	651,966	75,901,094	75,901,094
Less: Prior-Year Carryforward Appropriations	(15,496,450)		(5,403,838)	(17,710,265)	(8,659,091)		(47,269,645)	(47,269,645)
Budgeted FY2027 Ending Fund Balance	6,437,259	116,875	337,546	8,905,929	12,181,874	651,966	28,631,450	104,532,544

City of Mandeville - Exhibit F
Fiscal Year 2027 - Proprietary Fund Summary Report

	Water	Sewer	TOTAL
OPERATING REVENUES			
Charges for Services	1,635,388	2,367,697	4,003,085
Tapping Fees	30,783	9,600	40,383
Water Service Charges	32,410	-	32,410
Delinquent Fees	10,000	10,000	20,000
Miscellaneous Service Revenues	18,332	61,431	79,763
Impact Fees	20,000	35,903	55,903
TOTAL OPERATING REVENUES	1,746,912	2,484,630	4,231,542
OPERATING EXPENSES			
Wages & Overtime	815,635	388,872	1,204,507
Employee Insurance	332,396	162,068	494,465
Retirement & OPEB	276,408	132,683	409,091
Payroll Taxes and Workers' Compensation	83,622	52,752	136,374
Other Operating Expenditures	1,857,218	2,574,203	4,431,421
TOTAL OPERATING EXPENSES	3,365,280	3,310,578	6,675,858
LOSS FROM OPERATIONS	(1,618,368)	(825,948)	(2,444,316)
NON-OPERATING REVENUES (EXPENSES)			
Intergovernmental	-	-	-
Interest Income (Loss)	105,141	105,141	210,283
Other Grants and Contributions	-	-	-
Total non-operating revenues (expenses)	105,141	105,141	210,283
CHANGE IN NET POSITION	(1,513,226)	(720,807)	(2,234,033)
NET POSITION			
Projected FY2027 Beginning Net Position			50,221,457
Budgeted FY2027 Ending Net Position			47,987,424