Prilago. · PDF p.71 Excerpt

Depreciation expense was charged to functions/programs of the City as follows:

Governmental Activities:		
General government and administration	$	3,221,019
Public safety		739,187
Highways and streets		651,984
Culture and recreation		1,320,167
Physical environment		1,256,642
Total depreciation expense - governmental activities	$	7,188,999
Business-type activities:		
Water and sewer utility - total additions to accumulated depreciation - Business-Type activities	$	6,107,679

D. Construction and Other Significant Commitments

The City uses encumbrances to control expenditure commitments throughout the fiscal year and enhance cash management. Encumbrances represent commitments related to contracts, including construction contracts, and purchase orders not yet filled. The City's active construction projects as of September 30, 2024 include street construction, public safety facilities, housing rehabilitation, parks projects and water and wastewater facilities. Balances reported as Contracts/Retainage Payable represent amounts due to vendors for completed workpending final approval and payment by the City. At year end, the City's construction and other significant commitments were:

	Encumbrances	Contracts/ Retainage Payable
Governmental Funds:		
Major funds:		
General Fund	$ 40,738	$ 1,674
Transportation Fund	892,254	
Nonmajor Funds	3,528,729	31,748
Total Governmental Funds	4,461,721	33,422
Enterprise Funds:		
Major fund:		
Water and Sewer Utility Fund	505,084	151,344
Total	$ 4,966,805	$ 184,766

Stormwater projects are financed from proceeds of the 2009 Stormwater Bank Note; Transportation projects are financed by proceeds of the Capital Improvement Revenue Refunding Bonds, Series 2016, and Local Option Gas Tax revenues. Projects within non-major governmental funds are funded by proceeds of the Capital Improvement Revenue