



2024 Q2 Report to Council

Overview

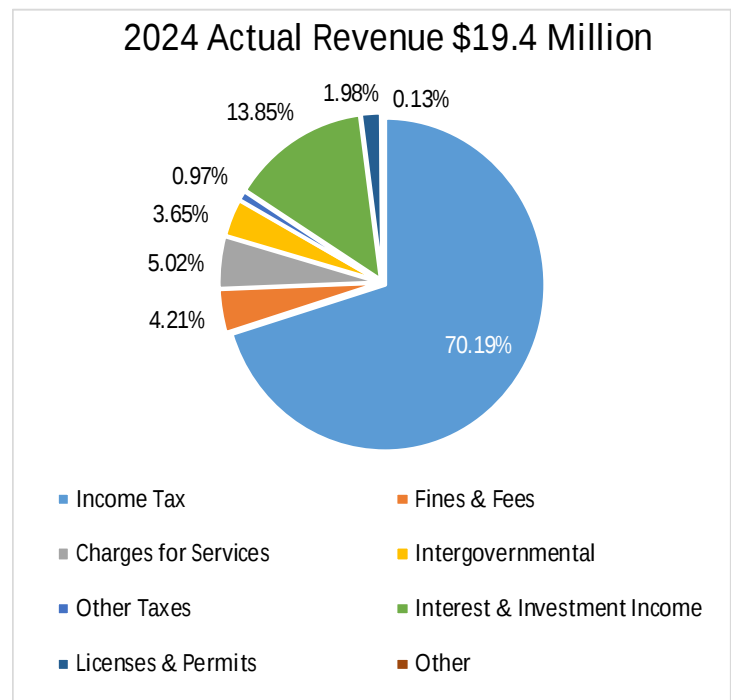
The purpose of this report is to provide Gahanna City Council, residents, and interested parties with an overview of the City's finances for the quarter ended June 30, 2024. The report focuses on the General Fund, which is the primary operating fund for the City, as well as the Public Safety Fund, Parks & Recreation Fund, Public Service Fund, and Capital Improvement Fund - all of which receive income tax revenue from the 1% income tax increase passed by the voters in May 2019. The data provided in this report is unaudited and is shown on a cash basis as collected or expended through June 30, 2024.

This report has been posted to the Financial Publications portion of the City's website located here: <https://www.gahanna.gov/financial-publications/> . This report includes: a high level summary of how each of the funds that receive income tax performed, followed by a comparative budget versus actual statement; a fund level report for all funds; detailed account information for all funds; an income tax analysis; an investment and depository analysis; and a final summation of the quarter, moving from the lowest level of detail to the highest.

Key Financial Highlights

General Fund Revenue

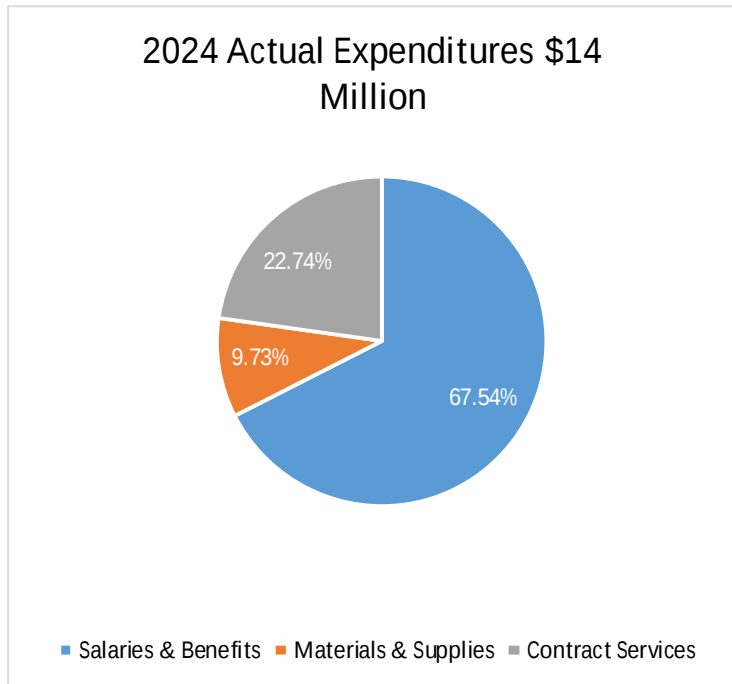
- In total, revenue for 2024 is 56% of planned which is expected at the end of the quarter. The most significant accounts are discussed below.
 - Income taxes are 52% of planned, which is expected. More information on income tax is in the income tax portion of this report.
 - Property taxes are 65% of planned which indicates revenue will be higher than anticipated as property tax is received twice a year and is typically closer to a 50/50 split.
 - Investment income is 99% of planned revenue as the interest rate environment remains high. However, no additional increases are expected for 2024.
 - All other revenue sources are as expected.
- General Fund revenues compared to 2024 have increased by 9% (or \$1.7M) mainly resulting from the following:
 - Income Tax revenue increased by 5% (or \$557K), See the income tax discussion section of this report.
 - Property taxes increased by 34% (or \$372K) and is related to the most recent sexennial evaluation.



- Interest & Investment Income has increased by 32% (or \$608K) as interest rates have remained steady through the end of the second quarter.
- Charges for services increased by 28% and is the result of a change to the administrative fee calculation charged to proprietary funds.

General Fund Expenditures

- General Fund expenditures are 33% of planned, which is slightly lower than expected at the end of the quarter. When encumbrances are considered, they are 65% of planned. Important item to note is \$7M has been appropriated and encumbered for the City Civic Center.
- Compared to 2023, General Fund expenditures have increased by 11% (or \$1.4M), with the largest increase coming from contract services:
 - While awaiting the tax-exempt status for the new Civic Center, the City must continue to make real estate tax payments.
 - Movement of general liability, cyber, and criminal insurance coverage to Department of Administrative Services.
 - Increase to technology services and parks maintenance services.



General Fund Other Financing Sources and Uses

- The increase in transfers out is related to a planned increase in transfers out to the leave pay-out reserve fund. During the budget preparation the Administration identifies potential retirements, and it is expected there will be more retirements in 2024 compared to 2023.
- The final payment from the Water Fund for a General Fund interfund loan was made in 2023.

General Fund Balance

- Fund balance increased by \$4.6M to \$40.2M by the end of the quarter. Of the \$40.2M, \$13.9M is reserved for encumbrances and \$8.45M is reserved for emergency, leaving an unreserved fund balance of \$17.8M. Unreserved fund balance equates to eight (8) months of operating expenditures, which is more than the two (2) month minimum set by policy.

Public Safety Fund

- The Public Safety Fund revenue is \$668K, or 53%, of planned revenue. Income tax revenue is \$545K, or 54%, of planned, which is expected at the end of the quarter. There was an allocation change for 2024 resulting in an 17% decrease compared to 2023. More details on income taxes will be discussed in the income tax portion of this report.
- Public Safety Fund expenditures are \$359K or 50% of planned, which is expected. Compared to 2023 there is a 29% increase which is expected based on the addition of a fourth School Resource Officer.
- Public Safety Fund Balance ended at \$530K, which is a decrease of \$108K resulting from expenditures exceeding revenue for the quarter. Using fund balance for 2024 was a planned use of resources. Of this amount, \$10K is reserved for encumbrance.

Parks & Recreation Fund

- The Parks & Recreation Fund revenue is \$1.5M, or 68% of planned revenue, which is expected. Income tax revenue is \$928K, or 54% of planned. The increase in income tax compared to 2023 is related to a change in the percent distributed to the fund. Charges for services revenue compared to 2023 is up 12% related to increases across all activities for 2024.
- Parks & Recreation Fund expenditures are \$1.1M, or 39% of planned which is expected for the second quarter as the season does begin until the mid-second quarter of the year. There is a 12% increase in expenditures compared to 2023 resulting from an increase in salaries & benefits as anticipated.
- Parks & Recreation Fund Balance ended at \$1.8M, which is an increase of \$342K resulting from revenues exceeding expenditures for the year. Of this amount, \$394K is reserved for encumbrances.

Public Service Fund

- The Public Service Fund revenue is \$1M, or 56% of planned revenue, which is expected. Income tax revenue is \$417K or 107%. Compared to 2023, revenue is up 24%, as the percent of income tax allocated to the Public Service Fund was increased. See the income tax section of this report.
- Public Service Fund expenditures are \$540K, or 18%, of planned which is lower than expected. This is related to planned initiatives within contract services that have not begun. These include code updates, thoroughfare plan update, signage reflectivity assessment, bridge and culvert inventory, and drainage tributary mapping. The department is understaffed through the second quarter but better than 2023.
- Public Service Fund Balance ended at \$2.4M, which is an increase of \$478K resulting from revenues exceeding expenditures. Of this amount, \$335K is reserved for encumbrances.

Capital Improvement Fund

- The Capital Improvement Fund revenue is \$6.7M, or 54% of planned revenue, which is expected. Compared to 2023, revenue has increased by 18%, due to income tax collections which are discussed later in this report. The City also received the final grant reimbursement for the Cherry Bottom slope stabilization in addition to interest revenue on the 2024 bond proceeds.
- Capital Improvement Fund expenditures are \$2.9M, or 4% of planned. When encumbrances are considered, it is 93% of planned. Compared to 2023, expenditures have increased by \$1.1M, or 60% from an increase in activity compared to 2023.

- Fund balance ended at \$77.1M, which is an increase of \$55.6M resulting mainly from the issuance of debt for the new Civic Center and revenue exceeding expenditures. Of this amount, \$72.6M is reserved for encumbrances.

Capital Improvement Plan

The City adopted the first Capital Improvement Plan (CIP) in 2023. The first year of the plan has been incorporated into the 2024 appropriations. Below is CIP activity through the end of the second quarter in summary form by type, by project and fund, and by specific project.

SUMMARY BY CATEGORY		
FUND/CATEGORY	Sum of Q2 Actual	Sum of Q2 Encumbered
CREEKSIDE	9,240	1,210,850
FACILITIES	817,314	63,232,851
IT INFRASTRUCTURE	325,584	1,470,008
LAND	185,501	0
PARK FACILITY	0	455,600
PARK INFRASTRUCTURE	545,957	2,551,340
ROAD & BRIDGE INFRASTRUCTURE	1,489,618	10,690,233
SIDEWALKS	74,754	1,977,721
TRAFFIC SIGNALS & STREETLIGHTS	0	246,655
UTILITY INFRASTRUCTURE	3,099,691	2,997,356
VEHICLES & EQUIPMENT	503,720	3,789,648
Grand Total	7,051,379	88,622,262

DETAIL BY FUND AND PROJECT						
FUND	YEAR(S) FUNDED	PROJECT TITLE	DEPARTMENT	Category	Q2 Actual	Q2 Encumbered
CAPITAL	2022	ACADEMY PARK	PARKS & RECREATION	PARK INFRASTRUCTURE	1,125	312,246
CAPITAL	2021	ADA COMPLIANCE	ENGINEERING	SIDEWALKS	2,029	73,097
CAPITAL	2023-2024	ASPHALT OVERLAY	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	371,536	3,044,325
CAPITAL	2023	BIG WALNUT TRAIL	PARKS & RECREATION	PARK INFRASTRUCTURE	6,311	3,437
CAPITAL	2022	BRIDGES	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	22,558	156,791
CAPITAL	2021	CHERRY BOTTOM RD STABILIZATION	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	1,650	41,798
CAPITAL	2023	CODE ENFORCEMENT SOFTWARE	PLANNING	IT INFRASTRUCTURE	-	7,559
CAPITAL	2021	CREEKSIDE	ENGINEERING	CREEKSIDE	9,240	1,210,850
CAPITAL	2024	CRESCENT ROADWAY	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	-	2,000,000
CAPITAL	2021	FACILITY	MAYOR	FACILITIES	817,314	56,232,851
CAPITAL	2021-2024	FIBER	IT	IT INFRASTRUCTURE	90,354	1,297,461
CAPITAL	2024	FLOCK CAMERAS	PUBLIC SAFETY	IT INFRASTRUCTURE	74,000	-
CAPITAL	2023	LAND ACQUISITION FOR DEV.	DEVELOPMENT	LAND	185,501	-
CAPITAL	2023-2024	LINK TO LITERACY TRAIL	PARKS & RECREATION	PARK INFRASTRUCTURE	62,610	308,650
CAPITAL	2022-2024	NONPOLICE EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	83,699	62,011
CAPITAL	2021-2023	PARK & TRAIL ASPHALT	PARKS & RECREATION	PARK INFRASTRUCTURE	6,610	1,306,852
CAPITAL	2023-2024	PARK RENOVATION	PARKS & RECREATION	PARK INFRASTRUCTURE	64,636	72,541
CAPITAL	2022-2024	PLAYGROUNDS	PARKS & RECREATION	PARK INFRASTRUCTURE	355,404	11,298
CAPITAL	2020-2024	POLICE EQUIPMENT	PUBLIC SAFETY	VEHICLES & EQUIPMENT	315,513	475,876
CAPITAL	2023-2024	POLICE RADIOS	PUBLIC SAFETY	VEHICLES & EQUIPMENT	10,543	251,144
CAPITAL	2024	POLICE SOFTWARE REPLACEMENT	PUBLIC SAFETY	VEHICLES & EQUIPMENT	-	540,000
CAPITAL	2022-2024	POOLS	PARKS & RECREATION	PARK INFRASTRUCTURE	20,141	32,936
CAPITAL	2021-2023	PRICE ROAD HOUSE	PARKS & RECREATION	PARK FACILITY	-	455,600
CAPITAL	2022	SAN EQUIPMENT	IT	IT INFRASTRUCTURE	58,828	-
CAPITAL	2020-2022	SERVERS	IT	IT INFRASTRUCTURE	18,390	-
CAPITAL	2022-2023	SIDEWALKS	ENGINEERING	SIDEWALKS	72,725	1,904,624
CAPITAL	2023-2024	STREET REBUILDS	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	185,159	2,500,000
CAPITAL	2023	SUNDIAL	PARKS & RECREATION	PARK INFRASTRUCTURE	20,000	-
CAPITAL	2021-2022	TAYLOR STATION & CLAYCRAFT	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	2,924	-
CAPITAL	2021-2022	TRAFFIC SIGNALS	PUBLIC SERVICE	TRAFFIC SIGNALS & STREETLIGHTS	-	246,655
CAPITAL	2024	WOODSIDE GREEN POND	PARKS & RECREATION	PARK INFRASTRUCTURE	9,120	19,380
				TOTAL CAPITAL IMPROVEMENT FUND	2,867,920	72,567,982
GENERAL	2021	FACILITY	MAYOR	FACILITIES	-	7,000,000
STREET	2019-2023	NONPOLICE EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	16,565	967,657
TIF	2021-2024	HAMILTON ROAD BRIDGE	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	832,800	181,780
TIF	2022-2023	TAYLOR STATION & CLAYCRAFT	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	72,991	1,073,415
TIF	2021	HANNAH HEADLEY CONNECTOR	PARKS & RECREATION	PARK INFRASTRUCTURE	-	86,500
TIF	2019-2022	JOHNSTOWN TRAIL IMPROVEMENTS	PARKS & RECREATION	PARK INFRASTRUCTURE	-	397,500
				TOTAL TIF FUND	905,791	1,739,195
LETF	2024	FLOCK CAMERAS	PUBLIC SAFETY	IT INFRASTRUCTURE	-	25,000
ARPA	2023	CAD REPLACEMENT	PUBLIC SAFETY	IT INFRASTRUCTURE	84,012	139,988
OPWC	2024	TAYLOR STATION & CLAYCRAFT	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	-	999,999
STORM	2020-2022	EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	8,600	128,445
STORM	2019	HAVENS CORNERS	ENGINEERING	UTILITY INFRASTRUCTURE	80,524	52,226
STORM	2024	TAYLOR STATION & CLAYCRAFT	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	-	296,297
				TOTAL STORMWATER FUND	89,124	476,968
WATER	2021-2023	CLAYCRAFT WATERLINE	ENGINEERING	UTILITY INFRASTRUCTURE	2,359,048	308,676
WATER	2020-2022	EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	34,400	641,506
WATER	2019	HAVENS CORNERS	ENGINEERING	UTILITY INFRASTRUCTURE	515,326	54,802
WATER	2022-2023	TAYLOR STATION & CLAYCRAFT	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	-	395,828
WATER	2020-2024	WATERLINE REPLACEMENT	ENGINEERING	UTILITY INFRASTRUCTURE	61,367	822,166
WATER	2022-2023	WATER TOWER REHABILITATION	ENGINEERING	UTILITY INFRASTRUCTURE	12,305	1,221,289
				TOTAL WATER & WATER CAPITAL FUNDS	2,982,446	3,444,267
SEWER	2024	CCTV PROGRAM	ENGINEERING	UTILITY INFRASTRUCTURE	15,056	-
SEWER	2021	EAST GAHANNA SEWER ANALYSIS	ENGINEERING	UTILITY INFRASTRUCTURE	-	65,000
SEWER	2020-2022	EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	34,400	723,009
SEWER	2021	SANITARY PUMP STATION IMPROVE	ENGINEERING	UTILITY INFRASTRUCTURE	24,748	7,710
SEWER	2020-2022	SANITARY SEWER MAINTENANCE	ENGINEERING	UTILITY INFRASTRUCTURE	-	17,469
SEWER	2021	SERRAN SEWER IMPROVEMENT	ENGINEERING	UTILITY INFRASTRUCTURE	-	173,471
SEWER		WEST GAHANNA SEWER ANALYSIS	ENGINEERING	UTILITY INFRASTRUCTURE	31,317	274,547
				TOTAL SEWER & SEWER CAPITAL FUNDS	105,521	1,261,206
				TOTAL CAPITAL ACTIVITY Q2	7,051,379	88,622,262

SUMMARY BY PROJECT		
FUND/CATEGORY	Sum of Q2 Actual	Sum of Q2 Encumbered
ACADEMY PARK	1,125	312,246
ADA COMPLIANCE	2,029	73,097
ASPHALT OVERLAY	371,536	3,044,325
BIG WALNUT TRAIL	6,311	3,437
BRIDGES	22,558	156,791
CAD REPLACEMENT	84,012	139,988
CCTV PROGRAM	15,056	0
CHERRY BOTTOM RD STABILIZATION	1,650	41,798
CLAYCRAFT WATERLINE	2,359,048	308,676
CODE ENFORCEMENT SOFTWARE	0	7,559
CREEKSIDE	9,240	1,210,850
CRESCENT ROADWAY	0	2,000,000
EAST GAHANNA SEWER ANALYSIS	0	65,000
EQUIPMENT	77,400	1,492,960
FACILITY	817,314	63,232,851
FIBER	90,354	1,297,461
FLOCK CAMERAS	74,000	25,000
HAMILTON ROAD BRIDGE	832,800	181,780
HANNAH HEADLEY CONNECTOR	0	86,500
HAVENS CORNERS	595,850	107,028
JOHNSTOWN TRAIL IMPROVEMENTS	0	397,500
LAND ACQUISITION FOR DEV.	185,501	0
LINK TO LITERACY TRAIL	62,610	308,650
NONPOLICE EQUIPMENT	100,264	1,029,668
PARK & TRAIL ASPHALT	6,610	1,306,852
PARK RENOVATION	64,636	72,541
PLAYGROUNDS	355,404	11,298
POLICE EQUIPMENT	315,513	475,876
POLICE RADIOS	10,543	251,144
POLICE SOFTWARE REPLACEMENT	0	540,000
POOLS	20,141	32,936
PRICE ROAD HOUSE	0	455,600
SAN EQUIPMENT	58,828	0
SANITARY PUMP STATION IMPROVE	24,748	7,710
SANITARY SEWER MAINTENANCE	0	17,469
SERRAN SEWER IMPROVEMENT	0	173,471
SERVERS	18,390	0
SIDEWALKS	72,725	1,904,624
STREET REBUILDS	185,159	2,500,000
SUNDIAL	20,000	0
TAYLOR STATION & CLAYCRAFT	75,915	2,765,539
TRAFFIC SIGNALS	0	246,655
WATER TOWER REHABILITATION	12,305	1,221,289
WATERLINE REPLACEMENT	61,367	822,166
WEST GAHANNA SEWER ANALYSIS	31,317	274,547
WOODSIDE GREEN POND	9,120	19,380
Grand Total	7,051,379	88,622,262

City of Gahanna, Ohio
General Fund Comparative Statement
For the Quarter Ended June 30, 2024

	Budget Versus Actual				Q2 2024 Versus Q2 2023		
	Budgeted Amounts		Q2 Actual	Q2 Percent	2023 Actual	Difference	Percent
	Original	Q2 Budget					
Revenues							
Income Tax	24,410,100	24,410,100	12,597,098	52%	12,039,696	557,402	5%
Property Taxes	2,262,000	2,262,000	1,476,836	65%	1,104,416	372,420	34%
Fines & Fees	1,171,053	1,171,053	755,122	64%	656,965	98,157	15%
Charges for Services	1,487,057	1,487,057	901,370	61%	705,229	196,141	28%
Intergovernmental	1,341,000	1,341,000	654,761	49%	643,675	11,086	2%
Other Taxes	378,340	378,340	173,671	46%	158,408	15,263	10%
Interest & Investment Income	2,500,000	2,500,000	2,486,092	99%	1,877,615	608,477	32%
Licenses & Permits	708,800	708,800	355,740	50%	457,897	(102,157)	-22%
Other	143,400	143,400	22,606	16%	125,392	(102,786)	-82%
Total Revenues	34,401,750	34,401,750	19,423,296	56%	17,769,293	1,654,003	9%
Expenditures							
Salaries & Benefits	21,588,141	21,707,579	9,473,437	44%	9,336,427	137,010	1%
Materials & Supplies	2,985,042	3,588,815	1,364,221	38%	1,087,811	276,410	25%
Contract Services	8,162,381	10,102,902	3,189,666	32%	2,138,300	1,051,366	49%
Capital Outlay	-	7,002,275	-	0%	90,172	(90,172)	-100%
Debt Service							
Principal Retirement	490,000	490,000	-	0%	-	-	0%
Interest & Fiscal Charges	45,500	45,500	22,750	50%	25,750	(3,000)	-12%
Total Expenditures	33,271,064	42,937,071	14,050,074	33%	12,678,460	1,371,614	11%
Excess of Expenditures (Over)/Under Revenues	1,130,686	(8,535,321)	5,373,222		5,090,833	282,389	6%
Other Financing Sources/(Uses)							
Transfer Out	(738,600)	(738,600)	(738,600)	100%	(693,800)	44,800	6%
Advance In	-	-	-	0%	129,150	(129,150)	-100%
Total Other Financing Sources/(Uses)	(738,600)	(738,600)	(738,600)		(564,650)	(173,950)	31%
Net Change in Fund Balance	392,086	(9,273,921)	4,634,622		4,526,183	108,439	2%
Fund balance January 1	33,377,311	33,377,311	33,377,311		28,480,201	4,897,110	17%
Prior Year Encumbrance							
Appropriated	2,149,275	2,149,275	2,149,275				
Fund balance at June 30	35,918,672	26,252,665	40,161,208		33,006,384	7,154,824	22%
Reserved For Encumbrance			13,906,325		5,517,213	8,389,112	152%
Reserved For Emergency	7,450,000	7,450,000	8,450,000		7,450,000	1,000,000	13%
Unreserved Fund Balance	28,468,672	18,802,665	17,804,883		20,039,171	(2,234,288)	-11%

City of Gahanna, Ohio
Public Safety Fund Comparative Statement
For the Quarter Ended June 30, 2024

	Budget Versus Actual				Q2 2024 Versus Q2 2023		
	Budgeted Amounts		Q2 Actual	Q2 Percent	2023 Actual	Difference	Percent
	Original	Q2 Budget					
Revenues							
Income Tax	1,242,285	1,009,865	544,527	54%	655,441	(110,914)	-17%
Charges for Services	250,843	250,843	104,281	42%	102,172	2,109	2%
Fines & Fees	1,200	1,200	11,986	999%	8,372	3,614	43%
Intergovernmental	-	-	7,124	0%	-	7,124	100%
Total Revenues	1,494,328	1,261,908	667,918	53%	765,985	(98,067)	-13%
Expenditures							
Salaries & Benefits	665,940	582,098	353,883	61%	277,264	76,619	28%
Materials & Supplies	100	100	-	0%	-	-	#DIV/0!
Contract Services	128,124	133,124	5,329	4%	1,817	3,512	193%
Total Expenditures	794,164	715,322	359,212	50%	279,081	80,131	29%
Excess of Expenditures (Over)/Under Revenues	700,164	546,586	308,706		486,904	(178,198)	-37%
Other Financing Sources/(Uses)							
Transfer Out	(1,035,415)	(1,035,415)	(417,040)	40%	(465,902)	(48,862)	-10%
Total Other Financing Sources/(Uses)	(1,035,415)	(1,035,415)	(417,040)		(465,902)	48,862	-10%
Net Change in Fund Balance	(335,251)	(488,829)	(108,334)		21,002	(129,336)	-616%
Fund balance January 1	633,210	633,210	633,210		703,448	(70,238)	-10%
Prior Year Encumbrance							
Appropriated	5,000	5,000	5,000				
Fund balance at June 30	302,959	149,381	529,876		724,450	(194,574)	-27%
Reserved For Encumbrance			10,076		9,082	994	11%
Unreserved Fund Balance	302,959	149,381	519,800		715,368	(195,568)	-27%

City of Gahanna, Ohio
Parks Recreation Fund Comparative Statement
For the Quarter Ended June 30, 2024

	Budget Versus Actual				Q2 2024 Versus Q2 2023		
	Budgeted Amounts		Q2 Actual	Q2 Percent	2023 Actual	Difference	Percent
	Original	Q2 Budget					
Revenues							
Income Tax	1,035,235	1,016,265	544,527	54%	468,172	76,355	16%
Charges for Services	1,124,000	1,124,000	900,354	80%	800,850	99,504	12%
Fines & Fees	10,000	10,000	11,986	120%	5,980	6,006	100%
Total Revenues	2,169,235	2,150,265	1,456,867	68%	1,275,002	181,865	14%
Expenditures							
Salaries & Benefits	2,024,189	2,105,946	884,625	42%	714,308	170,317	24%
Materials & Supplies	451,800	476,965	148,054	31%	151,292	(3,238)	-2%
Contract Services	229,600	241,209	82,177	34%	131,034	(48,857)	-37%
Total Expenditures	2,705,589	2,824,120	1,114,856	39%	996,634	118,222	12%
Excess of Expenditures (Over)/Under Revenues	(536,354)	(673,855)	342,011		278,368	63,643	23%
Fund balance January 1	1,441,156	1,441,156	1,441,156		1,404,172	36,984	3%
Prior Year Encumbrance							
Appropriated	36,774	36,774	36,774				
Fund balance at June 30	941,576	804,075	1,819,941		1,682,540	137,401	8%
Reserved For Encumbrance			394,076		230,484	163,592	71%
Unreserved Fund Balance	941,576	804,075	1,425,865		1,452,056	(26,191)	-2%

City of Gahanna, Ohio
Public Service Fund Comparative Statement
For the Quarter Ended June 30, 2024

	Budget Versus Actual				Q2 2024 Versus Q2 2023		
	Budgeted Amounts		Q2 Actual	Q2 Percent	2023 Actual	Difference	Percent
	Original	Q2 Budget					
Revenues							
Income Tax	1,863,425	1,728,325	927,713	54%	749,075	178,638	24%
Fines & Fees	65,480	83,480	90,671	109%	39,769	50,902	128%
Total Revenues	1,928,905	1,811,805	1,018,384	56%	788,844	229,540	29%
Expenditures							
Salaries & Benefits	1,204,497	1,204,497	487,261	40%	401,337	85,924	21%
Materials & Supplies	54,200	54,774	23,951	44%	18,297	5,654	31%
Contract Services	1,496,477	1,743,602	28,676	2%	94,246	(65,570)	-70%
Total Expenditures	2,755,174	3,002,873	539,888	18%	513,880	26,008	5%
Excess of Expenditures (Over)/Under Revenues	(826,269)	(1,191,068)	478,496		274,964	203,532	74%
Fund balance January 1	1,697,783	1,697,783	1,697,783		1,623,256	74,527	5%
Prior Year Encumbrance							
Appropriated	247,699	247,699	247,699				
Fund balance at June 30	1,119,213	754,414	2,423,978		1,898,220	525,758	28%
Reserved For Encumbrance			335,224		439,558	(104,334)	-24%
Unreserved Fund Balance	1,119,213	754,414	2,088,754		1,458,662	630,092	43%

City of Gahanna, Ohio
Capital Improvement Fund Comparative Statement
For the Quarter Ended June 30, 2024

	Budget Versus Actual				Q2 2024 Versus Q2 2023		
	Budgeted Amounts		Q2 Actual	Q2 Percent	2023 Actual	Difference	Percent
	Original	Q2 Budget					
Revenues							
Income Tax	12,422,850	11,263,350	6,050,302	54%	5,618,063	432,239	8%
Fines & Fees	120,000	120,000	133,177	111%	71,757	61,420	86%
Charges for Services	-	31,800	15,934	50%	-	15,934	100%
Intergovernmental	-	118,979	118,979	100%	-	118,979	100%
Investment Income	-	800,000	340,734	43%	-	340,734	100%
Other	-	88,384	88,385	100%	5,866	82,519	1407%
Total Revenues	12,542,850	12,422,513	6,747,511	54%	5,695,686	1,051,825	18%
Expenditures							
Capital Outlay	13,333,792	81,234,783	2,867,920	4%	1,792,318	1,075,602	60%
Total Expenditures	13,333,792	81,234,783	2,867,920	4%	1,792,318	1,075,602	60%
Excess of Expenditures (Over)/Under Revenues	(790,942)	(68,812,270)	3,879,591		3,903,368	(23,777)	-1%
Other Financing Sources/(Uses)							
Issuance of Debt	-	53,765,000	51,765,000	96%	-	51,765,000	100%
Transfer Out	-	(79,254)	-	0%	-	-	0%
Total Other Financing Sources/(Uses)	-	53,685,746	51,765,000	0%	-	51,765,000	100%
Net Change in Fund Balance	(790,942)	(15,126,524)	55,644,591		3,903,368	51,741,223	
Fund balance January 1	10,886,895	10,886,895	10,886,895		20,866,636	(9,979,741)	-48%
Prior Year Encumbrance							
Appropriated	10,595,991	10,595,991	10,595,991				
Fund balance at June 30	20,691,944	6,356,362	77,127,477		24,770,004	52,357,473	211%
Reserved For Encumbrance			72,567,982		20,060,716	52,507,266	262%
Unreserved Fund Balance	20,691,944	6,356,362	4,559,495		4,709,288	(149,793)	-3%

Other Funds

While the General Fund is the largest of the City's funds and is used as the primary source for governmental expenditures, Gahanna maintains several other funds as well. The following table outlines each of the City's funds and the revenue and expenditure activity associated with each through June 30, 2024.

ALL FUNDS SUMMARY THROUGH 06/30/2024							
FUND		BEGINNING CASH BALANCE +	TOTAL RECEIPTS -	TOTAL EXPENDITURES =	ENDING AUDITOR CASH BALANCE -	OUTSTANDING ENCUMBRANCES =	UNENCUMBERED BALANCE
1010	GENERAL FUND	35,526,586.53	(19,423,295.79)	14,788,673.58	40,161,208.74	13,906,325.00	26,254,883.74
2200	STREET FUND	2,153,358.26	(1,099,043.80)	1,512,256.32	1,740,145.74	1,328,365.74	411,780.00
2220	STATE HIGHWAY FUND	613,860.28	(80,322.92)	58,842.12	635,341.08	39,002.75	596,338.33
2240	TAX INCREMENT FUND	9,657,165.03	(2,375,219.20)	940,464.82	11,091,919.41	2,014,794.74	9,077,124.67
2250	LAW ENFORCEMENT TRU	148,385.62	-	69,201.47	79,184.15	57,655.97	21,528.18
2260	ENFORCE & EDUCATION	31,031.27	(850.00)	62.50	31,818.77	4,937.50	26,881.27
2270	PARKS & REC DONATIO	21,146.20	(4,550.00)	-	25,696.20	-	25,696.20
2280	PERMANENT IMPROVEME	97,214.84	-	-	97,214.84	-	97,214.84
2290	CLERK OF COURT COMP	195,931.07	(10,520.00)	13,925.90	192,525.17	20,830.00	171,695.17
2310	COUNTY PERMISSIVE F	65,990.56	-	-	65,990.56	-	65,990.56
2320	CUL-DE-SAC MAINTENA	42,026.83	-	-	42,026.83	-	42,026.83
2330	ARP FUND	3,130,289.75	-	184,011.62	2,946,278.13	2,169,396.13	776,882.00
2340	COURT COMPUTERIZATI	58,080.00	(3,984.00)	155.00	61,909.00	450.00	61,459.00
2350	FED LAW ENFORCE TRU	5,161.32	(88.32)	-	5,249.64	10,000.00	(4,750.36)
2360	TREASURY EQUIT SHAR	23,272.66	(8,767.15)	6,122.95	25,916.86	18,093.55	7,823.31
2370	AG PEACE OFFICER TR	8,913.26	(87,059.25)	9,928.75	86,043.76	14,483.01	71,560.75
2380	STREET TREE FUND	47,215.00	(3,950.00)	-	51,165.00	-	51,165.00
2390	OCJS GRANT FUND	-	(76,050.00)	-	76,050.00	-	76,050.00
2400	PUBLIC SAFETY FUND	638,209.55	(667,918.10)	776,251.91	529,875.74	10,075.96	519,799.78
2410	RIGHT OF WAY FUND	747,547.72	(44,496.00)	12,178.97	779,864.75	335,412.84	444,451.91
2420	PARKS & RECREATION	1,477,929.72	(1,456,867.07)	1,114,855.51	1,819,941.28	394,076.42	1,425,864.86
2430	PUBLIC SERVICE FUND	1,945,482.35	(1,018,383.90)	539,888.19	2,423,978.06	335,224.46	2,088,753.60
2440	OPIOID SETTLEMENT	34,327.68	(8,989.21)	-	43,316.89	-	43,316.89
3220	STATE CAPITAL GRANT	0.07	-	-	0.07	-	0.07
3230	OPWC FUND	-	-	-	-	999,999.00	(999,999.00)
3250	CAPITAL IMPROVEMENT	21,482,885.45	(58,512,510.53)	2,867,920.37	77,127,475.61	72,567,981.98	4,559,493.63
3270	PARK FUND	186,037.38	(500.00)	-	186,537.38	-	186,537.38
3280	PARK-IN-LIEU OF FEE	12,943.05	-	-	12,943.05	-	12,943.05
3290	COURT BUILDING FUND	350,914.18	(6,575.00)	-	357,489.18	-	357,489.18
3300	FEDERAL HIGHWAY GRA	65,315.56	-	-	65,315.56	-	65,315.56
4310	BOND RETIREMENT FUN	791,229.84	(17,893,143.45)	14,413,767.73	4,270,605.56	3,402,578.89	868,026.67
5100	POLICE PENSION FUND	671,133.41	(689,609.19)	689,609.19	671,133.41	-	671,133.41
5150	POLICE DUTY WEAPONS	6,447.65	(11,720.68)	10,365.99	7,802.34	10,934.01	(3,131.67)
5300	PUBLIC LANDSCAPE TR	7,816.20	-	-	7,816.20	-	7,816.20
6310	STORMWATER FUND	4,422,515.21	(656,721.12)	664,175.00	4,415,061.33	722,145.84	3,692,915.49
6410	OEPA GRANT FUND	913.45	-	-	913.45	-	913.45
6510	WATER FUND	9,955,222.59	(4,465,668.64)	5,970,410.43	8,450,480.80	7,204,458.08	1,246,022.72
6520	WATER CAPITAL FUND	6,238,693.42	(870,691.69)	2,973,919.61	4,135,465.50	3,274,808.72	860,656.78
6610	SEWER FUND	9,285,262.22	(4,436,476.29)	4,361,857.89	9,359,880.62	6,693,256.12	2,666,624.50
6620	SEWER CAPITAL FUND	5,459,282.49	(1,030,830.53)	97,098.04	6,393,014.98	1,305,978.12	5,087,036.86
7500	LEAVE PAY-OUT RESER	337,358.52	(300,000.00)	85,459.48	551,899.04	-	551,899.04
8000	UNCLAIMED FUND	31,386.15	-	-	31,386.15	-	31,386.15
8200	SPEICAL ASSESSMENT	-	(35,843.42)	35,843.42	-	35,843.58	(35,843.58)
8350	SENIOR ESCROW FUND	6,918.93	(224.00)	-	7,142.93	-	7,142.93
8360	PARK FACILITY DEPOS	15,526.00	-	-	15,526.00	-	15,526.00
8370	VETERANS MEMORIAL F	6,481.46	(1,382.00)	589.72	7,273.74	1,600.00	5,673.74
8380	RECREATION SCHOLARS	6,522.37	-	-	6,522.37	-	6,522.37
8500	REFUSE ESCROW FUND	929,955.26	(1,310,582.01)	1,266,583.29	973,953.98	1,555,155.11	(581,201.13)
8600	DEVELOPERS ESCROW F	1,318,833.15	(518,143.70)	228,483.94	1,608,492.91	1,587,465.60	21,027.31
9000	WORKERS COMP FUND	624,363.00	(190,190.04)	230,749.93	583,803.11	15,665.00	568,138.11
9010	RISK INSURANCE FUND	-	(167,694.57)	15,369.76	152,324.81	4,630.24	147,694.57
	REPORT TOTALS:	118,883,082.51	117,468,861.57	53,939,023.40	182,412,920.68	120,043,707.30	62,369,213.38

ACCOUNT INFORMATION			2024 BUDGET INFORMATION			Q2 2024 ACTUAL				Q2 2024 VS Q2 2023		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANSFRS/ADJ.SMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2023 ACTUAL
1010	10101000	4100	GRANTS	R	-	-	-	(2,940.00)	-	2,940.00	100.00	-
1010	10101000	4200	COUNCIL LICENSES & PERMITS	R	(40,000.00)	-	(40,000.00)	(21,842.80)	-	(18,157.20)	54.60	(18,752.65)
1010	10101000	4600	MISCELLANEOUS	R	-	-	-	230.00	-	230.00	100.00	3,090.15
1010	10101000	5100	COUNCIL ELECTED/APPPOINT WAGES	E	106,800.00	-	106,800.00	48,200.00	-	58,600.00	45.10	200.00
1010	10101000	5105	COUNCIL FULL TIME WAGES	E	230,838.00	-	230,838.00	106,610.13	-	124,227.87	46.20	88,970.04
1010	10101000	5110	PART-TIME WAGES	E	10,138.00	-	10,138.00	2,962.15	-	7,175.85	29.20	2,962.15
1010	10101000	5115	COUNCIL OVERTIME	E	-	-	-	-	-	-	-	1,010.88
1010	10101000	5130	COUNCIL RETIREMENT	E	46,675.00	-	46,675.00	21,835.34	-	24,839.66	46.80	19,114.30
1010	10101000	5135	COUNCIL INSURANCE	E	75,112.00	-	75,112.00	31,315.47	-	43,796.53	41.70	35,922.13
1010	10101000	5140	COUNCIL WORKERS COMP	E	6,958.00	-	6,958.00	3,144.44	-	3,813.56	45.20	2,662.08
1010	10101000	5145	COUNCIL MEDICARE	E	4,880.00	-	4,880.00	2,189.11	-	2,690.89	44.90	1,918.62
1010	10101000	5160	COUNCIL OTHER BENEFITS	E	120.00	-	120.00	42.50	-	77.50	35.40	35.49
1010	10101000	5205	COUNCIL CONTRACT SERVICES	E	9,500.00	5,570.73	15,070.73	5,879.12	3,722.80	5,468.81	63.70	1,377.17
1010	10101000	5210	COUNCIL PROF SERVICES	E	7,000.00	4,900.00	11,900.00	4,634.56	749.96	6,515.48	45.20	4,634.56
1010	10101000	5215	COUNCIL TECH SERVICES	E	43,800.00	25,146.75	68,946.75	13,049.00	55,246.75	651.00	99.10	32,081.19
1010	10101000	5225	COUNCIL PROF DEVELOPMENT	E	21,900.00	965.40	22,865.40	2,807.12	1,483.88	14,974.40	33.30	3,396.00
1010	10101000	5310	COUNCIL OFFICE EXPENSE	E	19,810.00	639.91	20,449.91	6,016.62	3,583.34	10,949.95	46.90	4,014.01
1010	10101000	5320	COUNCIL OPERATING EQUIP	E	12,000.00	-	12,000.00	6,287.21	2,712.79	3,000.00	75.00	6,287.21
			Total 01 COUNCIL OFFICE		555,531.00	36,822.79	592,353.79	229,989.97	70,699.52	291,664.30	50.80	19,949.26
1010	10102000	5100	MAYOR ELECTED/APPPOINT WAGES	E	108,209.00	-	108,209.00	51,904.45	-	56,304.55	48.00	51,904.45
1010	10102000	5105	MAYOR FULL TIME WAGES	E	50,533.00	-	50,533.00	19,458.14	-	31,074.86	38.50	68,894.05
1010	10102000	5115	MAYOR OVERTIME	E	250.00	-	250.00	120.61	-	129.39	48.20	120.61
1010	10102000	5130	MAYOR RETIREMENT	E	21,588.00	-	21,588.00	9,970.19	-	11,617.81	46.20	16,889.68
1010	10102000	5135	MAYOR INSURANCE	E	22,952.00	-	22,952.00	12,955.35	-	9,996.65	56.40	23,355.42
1010	10102000	5140	MAYOR WORKERS COMP	E	3,092.00	-	3,092.00	1,424.27	-	1,667.73	46.10	2,316.60
1010	10102000	5145	MAYOR MEDICARE	E	2,184.00	-	2,184.00	1,004.67	-	1,179.33	46.00	1,711.33
1010	10102000	5160	MAYOR OTHER BENEFITS	E	60.00	-	60.00	29.94	-	30.06	49.90	41.18
1010	10102000	5205	MAYOR CONTRACT SERVICES	E	16,044.58	-	16,044.58	-	-	16,044.58	-	1,383.73
1010	10102000	5210	PROFESSIONAL SERVICES	E	60,000.00	172,173.10	232,173.10	23,228.83	169.11	208,775.16	10.10	16,693.30
1010	10102000	5310	MAYOR OFFICE EXPENSE	E	13,850.00	6,016.73	19,866.73	8,007.40	1,648.19	10,211.14	48.60	4,878.72
1010	10102240	5105	MARKET&COMM FULL TIME WAGES	E	302,174.00	-	302,174.00	115,110.91	-	187,063.09	38.10	108,575.84
1010	10102240	5130	MARKET&COMM RETIREMENT	E	42,082.00	-	42,082.00	15,654.24	-	26,427.76	37.20	15,186.68
1010	10102240	5135	MARKET&COMM INSURANCE	E	76,406.00	-	76,406.00	38,656.84	-	37,749.16	50.60	41,094.09
1010	10102240	5140	MARKET&COMM WORKERS COMP	E	6,046.00	-	6,046.00	2,298.84	-	3,747.16	38.00	2,092.06
1010	10102240	5145	MARKET&COMM MEDICARE	E	4,230.00	-	4,230.00	1,602.53	-	2,627.47	37.90	1,524.23
1010	10102240	5160	MARKET&COMM OTHER BENEFITS	E	120.00	-	120.00	47.50	-	72.50	39.60	47.50
1010	10102240	5205	MARKET&COMM CONTRACT SERV	E	7,500.00	5,372.20	12,872.20	3,076.49	6,795.71	3,000.00	76.70	15,781.98
1010	10102240	5210	MARKET&COMM PROF SERVICES	E	212,000.00	112,569.08	324,569.08	41,376.73	150,877.26	132,315.09	59.20	23,807.41
1010	10102240	5215	MARKET&COMM TECH SERVICES	E	3,710.00	183.62	3,893.62	2,74.78	1,681.12	1,937.72	50.20	5,393.88
1010	10102240	5310	MARKET&COMM OFFICE EXPENSE	E	3,500.00	6,108.00	9,608.00	4,076.82	3,531.18	2,000.00	79.20	240.99
			Total 02 MAYOR'S OFFICE		940,486.00	138,467.31	1,078,953.31	350,278.53	164,702.57	743,971.21	49.80	401,813.92
1010	10103000	5100	LAW ELECTED/APPPOINTED WAGES	E	85,165.00	-	85,165.00	40,382.95	-	44,782.45	47.40	40,344.69
1010	10103000	5105	LAW FULL TIME WAGES	E	116,341.00	-	116,341.00	57,467.01	-	58,873.99	49.40	54,763.02
1010	10103000	5115	OVERTIME	E	220.00	-	220.00	95.82	-	124.18	43.60	139.40
1010	10103000	5130	LAW RETIREMENT	E	27,557.00	-	27,557.00	13,712.44	-	13,844.56	49.80	13,334.62
1010	10103000	5135	LAW INSURANCE	E	57,264.00	-	57,264.00	22,455.51	-	34,808.49	39.20	36,285.13
1010	10103000	5140	LAW WORKERS COMP	E	3,947.00	-	3,947.00	1,958.98	-	1,988.02	49.60	1,832.04
1010	10103000	5145	LAW MEDICARE	E	2,748.00	-	2,748.00	1,387.03	-	1,360.97	50.50	1,324.00
1010	10103000	5160	LAW OTHER BENEFITS	E	66.00	-	66.00	31.25	-	34.75	47.30	33.78
1010	10103000	5205	LAW CONTRACT SERVICES	E	34,000.00	1,935.00	35,935.00	16,850.00	18,485.00	600.00	98.30	8,775.00
1010	10103000	5210	LAW PROF SERVICES	E	160,000.00	95,245.80	255,245.80	38,561.53	206,480.82	8,203.45	96.80	110,743.75
1010	10103000	5225	LAW PROF DEVELOPMENT	E	3,000.00	7,794.50	10,794.50	7,794.50	-	3,000.00	72.20	-
1010	10103000	5300	LAW MATERIALS&SUPPLIES	E	11,000.00	652.00	11,652.00	2,985.00	7,267.00	1,400.00	88.00	3,728.95
1010	10103000	5310	LAW OFFICE EXPENSE	E	4,062.00	6,124.50	10,186.50	2,573.04	5,584.50	2,018.47	80.20	2,117.74
			Total 03 LAW DEPARTMENT		505,370.00	111,751.80	617,121.80	198,460.65	247,621.82	171,039.33	72.30	271,522.12
1010	10104000	4205	MAYOR'S COURT FINES & FEES	R	(350,000.00)	-	(350,000.00)	(145,449.00)	-	(204,551.00)	41.60	(162,167.00)
1010	10104000	4300	CHARGES FOR SERVICES	R	(100,000.00)	-	(100,000.00)	(72,698.07)	-	(27,301.93)	72.70	(88,509.69)
1010	10104000	5105	MAYOR'S CRT FULL TIME WAGES	E	242,775.00	-	242,775.00	120,395.43	-	122,379.57	49.60	118,792.31
1010	10104000	5115	MAYOR'S CRT OVERTIME	E	750.00	-	750.00	-	-	750.00	-	322.92
1010	10104000	5130	MAYOR'S CRT RETIREMENT	E	33,815.00	-	33,815.00	16,798.01	-	17,016.99	49.70	16,449.05
1010	10104000	5135	MAYOR'S CRT INSURANCE	E	16,058.00	-	16,058.00	7,740.26	-	8,317.74	48.20	9,861.75
1010	10104000	5140	MAYOR'S CRT WORKERS COMP	E	4,869.00	-	4,869.00	2,407.90	-	2,461.10	49.50	2,288.63
1010	10104000	5145	MAYOR'S CRT MEDICARE	E	3,524.00	-	3,524.00	1,729.94	-	1,794.06	49.10	1,711.45
1010	10104000	5160	MAYOR'S CRT OTHER BENEFITS	E	90.00	-	90.00	45.00	-	45.00	50.00	45.00
1010	10104000	5205	MAYOR'S CRT CONTRACT SERVICES	E	71,000.00	10,103.37	81,103.37	30,771.37	38,703.63	12,128.37	85.00	32,255.55
1010	10104000	5210	MAYOR'S CRT PROF SERVICES	E	1,800.00	780.00	2,580.00	200.00	1,580.00	600.00	88.00	261.00
1010	10104000	5310	MAYOR'S CRT OFFICE EXPENSE	E	1,250.00	-	1,250.00	605.00	485.00	160.00	87.20	350.00
			Total 04 MAYOR'S COURT		(74,069.00)	10,883.37	(63,185.63)	(37,954.16)	40,768.63	(66,000.10)	(4.50)	(68,339.03)
1010	10105000	4600	MISCELLANEOUS	R	(143,000.00)	-	(143,000.00)	(725.07)	-	(142,274.93)	0.50	(157.79)
1010	10105000	5105	HR FULL TIME WAGES	E	313,292.00	-	313,292.00	133,572.80	-	179,719.20	42.60	193,779.46
1010	10105000	5110	HR PART-TIME WAGES	E	-	-	-	2,517.50	-	(2,517.50)	100.00	4,556.40
1010	10105000	5115	HR OVERTIME	E	250.00	-	250.00	-	-	250.00	-	52.29
1010	10105000	5130	HR RETIREMENT	E	43,674.00	-	43,674.00	19,052.65	-	24,621.35	43.60	27,718.08
1010	10105000	5135	HR INSURANCE	E	82,597.00	-	82,597.00	34,479.10	-	48,117.90	41.70	64,936.41
1010	10105000	5140	HR WORKERS COMP	E	6,271.00	-	6,271.00	2,721.80	-	3,549.20	43.40	3,848.85
1010	10105000	5145	HR MEDICARE	E	4,419.00	-	4,419.00	1,910.08	-	2,508.92	43.20	2,752.63
1010	10105000	5160	HR OTHER BENEFITS	E	120.00	-	120.00	62.50	-	57.50	52.10	78.06
1010	10105000	5210	HR PROF SERVICES	E	116,988.00	42,120.12	159,108.12	24,014.00	117,022.20	18,068.92	88.80	13,131.71
1010	10105000	5211	HR REGULATORY SERVICES	E	16,500.00	4,490.50	20,990.50	3,936.90	13,102.50	3,951.50	81.20	7,389.11
1010	10105000	5225	HR PROF DEVELOPMENT	E	163,956.00	60,456.43	224,412.43	79,919.84	69,333.12	75,198.47	66.80	45,208.75
1010	10105000	5310	HR OFFICE EXPENSE	E	3,465.00	2,924.57	6,389.57	3,879.45	1,245.49	1,264.63	80.20	2,585.23
1010	10105000	5315	HR EE RELATIONS&SAFTY	E	249,200.00	111,833.65	361,033.65	164,225.97	160,683.21	36,124.47	90.00	101,338.61
1010	10105000	5316	EMPLOYEE REIMBURSEMENTS	E	48,000.00	718.00	48,718.00	10,316.50	6,551.75	31,849.75	34.60	7,409.09
			Total 05 HUMAN RESOURCES DEPARTMENT		905,768.00	222,543.27	1,128,311.27	479,883.62	367,938.27	280,489.38	75.20	474,626.89
1010	10106000	4000	FINANCE INCOME TAXES	R	(25,165,000.00)	-	(25,165,000.00)	(12,				

ACCOUNT INFORMATION				2024 BUDGET INFORMATION				Q2 2024 ACTUAL				Q2 2024 VS Q2 2023			
1010	10106250	5225	FINANCE PROF DEVELOPMENT	E	10,000.00	(3,800.00)	6,200.00	-	-	6,200.00	-	-	-	-	100%
1010	10106250	5300	MATERIALS & SUPPLIES	E	25,200.00	1,340.00	26,540.00	5,248.63	21,291.37	-	100.00	-	5,248.63	100%	100%
1010	10106250	5310	FINANCE OFFICE EXPENSE	E	30,175.00	298.00	30,473.00	5,727.45	20,554.52	-	4,191.03	86.20	5,727.45	100%	100%
1010	10106250	5505	FINANCE CAPITAL PROJ	E	-	7,000,000.00	-	-	7,000,000.00	-	-	-	-	-	100%
Total 06 FINANCE DEPARTMENT					(26,397,288.00)	7,475,904.01	(18,921,383.99)	(15,813,009.36)	8,958,471.56	(12,066,846.19)	36.20	(15,161,486.99)	(651,522.37)	-4%	
1010	10111400	4205	GEN SERVICES FINES & FEES	R	(614,780.00)	-	(514,780.00)	(241,282.79)	-	(273,497.21)	46.90	(267,067.94)	(25,785.15)	-10%	
1010	10111400	4515	INSURANCE PROCEEDS	E	-	-	-	-	-	-	-	(86,056.51)	(86,056.51)	-100%	
1010	10111400	5105	GEN SERVICES FULL TIME WAGES	E	233,759.00	-	233,759.00	69,422.44	-	164,336.56	29.70	94,997.24	(25,574.80)	-27%	
1010	10111400	5115	GEN SERVICES OVERTIME	E	1,000.00	-	1,000.00	21.18	-	978.82	2.10	406.11	(384.93)	-95%	
1010	10111400	5130	GEN SERVICES RETIREMENT	E	32,707.00	-	32,707.00	9,722.16	-	22,984.84	29.70	13,231.37	(3,509.21)	-27%	
1010	10111400	5135	GEN SERVICES INSURANCE	E	66,691.00	-	66,691.00	13,301.76	-	53,389.24	19.90	23,611.59	(10,309.83)	-44%	
1010	10111400	5140	GEN SERVICES WORKERS COMP	E	4,686.00	-	4,686.00	1,388.82	-	3,297.18	29.60	1,836.10	(447.28)	-24%	
1010	10111400	5145	GEN SERVICES MEDICARE	E	3,299.00	-	3,299.00	972.17	-	2,326.83	29.50	1,339.54	(367.37)	-27%	
1010	10111400	5160	GEN SERVICES OTHER BENEFITS	E	75.00	-	75.00	26.88	-	48.12	35.80	38.94	(12.06)	-31%	
1010	10111400	5205	GEN SERVICES CONTRACT SERVICES	E	561,700.00	64,638.21	626,338.21	311,812.53	296,604.08	17,921.60	97.10	402,450.10	(90,637.57)	-23%	
1010	10111400	5210	PROFESSIONAL SERVICES	E	101,535.00	-	101,535.00	587.00	948.00	100,000.00	1.50	470.00	117.00	25%	
1010	10111400	5215	GEN SERVICES TECH SERVICES	E	33,205.00	-	33,205.00	4,805.00	-	28,400.00	14.50	4,722.60	82.40	2%	
1010	10111400	5220	GEN SERVICES MAINT SERVICES	E	75,000.00	-	75,000.00	-	75,000.00	100.00	-	-	-	100%	
1010	10111400	5300	MATERIALS & SUPPLIES	E	50,600.00	71,888.52	122,488.52	69,254.20	50,000.00	3,234.32	97.40	33,132.93	36,121.27	109%	
1010	10111400	5310	GEN SERVICES OFFICE EXPENSE	E	22,950.00	876.56	23,826.56	13,627.31	10,199.25	-	100.00	13,048.44	578.87	4%	
1010	10111400	5325	GEN SERVICES UTILITIES	E	693,150.00	79,076.22	772,226.22	270,703.12	501,523.10	-	100.00	242,491.82	28,211.30	12%	
1010	10111440	5505	CAPITAL PROJECT/IMPROVEMENT	E	-	-	-	-	-	-	-	30,509.00	(30,509.00)	-100%	
1010	10111410	4205	LANDS&BUILD FINES & FEES	R	(1,610.00)	-	(1,610.00)	(907.87)	-	(702.13)	56.40	(1,060.33)	(152.46)	-14%	
1010	10111410	4600	MISCELLANEOUS	R	-	-	(1,502.51)	-	-	1,502.51	100.00	(8,005.00)	(6,582.49)	-81%	
1010	10111410	5105	LANDS&BUILD FULL TIME WAGES	E	79,728.00	-	79,728.00	41,866.11	-	37,861.89	52.50	39,656.30	2,209.81	6%	
1010	10111410	5115	LANDS&BUILD OVERTIME	E	2,000.00	-	2,000.00	84.16	-	1,915.84	4.20	163.03	(78.87)	-48%	
1010	10111410	5130	LANDS&BUILD RETIREMENT	E	11,330.00	-	11,330.00	5,607.59	-	5,722.41	49.50	5,448.70	158.89	3%	
1010	10111410	5135	LANDS&BUILD INSURANCE	E	23,729.00	-	23,729.00	11,204.79	-	12,524.21	47.20	14,993.43	(3,788.64)	-25%	
1010	10111410	5140	LANDS&BUILD WORKERS COMP	E	1,637.00	-	1,637.00	851.02	-	785.98	52.00	770.92	80.10	10%	
1010	10111410	5145	LANDS&BUILD MEDICARE	E	1,176.00	-	1,176.00	591.62	-	584.38	50.30	565.98	25.64	5%	
1010	10111410	5150	LANDS&BUILD UNIFORM ALLOW	E	1,400.00	-	1,400.00	664.90	735.10	100.00	-	600.00	64.90	11%	
1010	10111410	5160	LANDS&BUILD OTHER BENEFITS	E	30.00	-	30.00	15.00	-	15.00	50.00	15.00	-	0%	
1010	10111410	5205	LANDS&BUILD CONTRACT SERVICES	E	265,800.00	25,118.21	290,918.21	38,421.85	232,541.12	19,955.24	93.10	40,556.46	(2,134.61)	-5%	
1010	10111410	5220	LANDS&BUILD MAINT SERVICES	E	274,000.00	91,015.77	365,015.77	62,722.84	254,800.15	47,492.78	87.00	59,973.46	2,749.38	5%	
1010	10111410	5300	LANDS&BUILD MATERIALS&SUPPLIES	E	66,000.00	44,224.78	110,224.78	20,149.58	54,737.95	35,337.25	67.90	19,715.17	434.41	2%	
1010	10111410	5310	LANDS&BUILD OFFICE EXPENSE	E	2,200.00	-	2,200.00	12.50	2,187.50	-	100.00	-	12.50	100%	
1010	10111450	5210	ENGINEERING PROF SERVICES	E	-	-	-	-	-	-	-	62,333.60	(62,333.60)	-100%	
1010	10111450	5505	ENGINEERING CAPITAL PROJ	E	-	-	-	-	-	-	-	68.70	(68.70)	-100%	
Total 11 PUBLIC SERVICE					2,092,997.00	376,838.27	2,469,835.27	704,143.36	1,479,276.25	286,415.66	88.40	744,876.75	(40,733.39)	-5%	
Total 20 GENERAL GOVERNMENT					(21,471,205.00)	8,553,210.82	(12,917,994.18)	(13,888,206.39)	11,329,478.62	(10,359,266.41)	19.80	(13,117,037.08)	(771,169.31)	-6%	
1010	10101010	4100	POLICE GENERAL	R	-	-	(229.32)	-	-	229.32	-	1,901.35	(1,672.03)	-88%	
1010	10101010	4200	POLICE LICENSES & PERMITS	R	(68,800.00)	-	(68,800.00)	(9,985.00)	-	(58,815.00)	14.40	(13,370.00)	(3,475.00)	-20%	
1010	10101010	4205	POLICE FINES & FEES	R	(37,400.00)	-	(37,400.00)	(8,613.00)	-	(28,787.00)	23.00	(12,559.00)	(3,896.00)	-31%	
1010	10101010	4300	POLICE CHARGES FOR SERVICES	R	(37,400.00)	-	(37,400.00)	(16,264.00)	-	(21,136.00)	43.50	(7,631.75)	8,632.25	113%	
1010	10101010	4600	MISCELLANEOUS	R	(400.00)	-	(400.00)	(6,976.21)	-	6,576.21	1,744.10	(6,149.17)	827.04	13%	
1010	10101010	5105	POLICE FULL TIME WAGES	E	6,730,118.00	-	6,730,118.00	3,070,080.22	-	3,660,037.78	45.60	3,064,275.85	5,804.37	0%	
1010	10101010	5110	POLICE PART-TIME WAGES	E	164,175.00	-	164,175.00	55,112.12	-	109,062.88	33.60	52,934.70	2,177.42	4%	
1010	10101010	5115	POLICE OVERTIME	E	350,000.00	-	350,000.00	161,823.68	-	188,176.32	46.20	136,472.82	25,350.86	19%	
1010	10101010	5130	POLICE RETIREMENT	E	22,986.00	-	22,986.00	7,715.72	-	15,270.28	33.60	7,410.85	304.87	4%	
1010	10101010	5135	POLICE INSURANCE	E	1,548,169.00	-	1,548,169.00	654,250.13	-	893,918.87	42.30	906,534.12	(252,283.99)	-28%	
1010	10101010	5140	POLICE WORKERS COMP	E	141,174.00	-	141,174.00	66,605.53	-	74,568.47	47.20	63,275.53	3,330.00	5%	
1010	10101010	5145	POLICE MEDICARE	E	102,803.00	-	102,803.00	46,248.08	-	56,554.92	45.00	46,028.76	219.32	0%	
1010	10101010	5150	POLICE UNIFORM ALLOW	E	226,000.00	75,668.31	301,668.31	68,499.32	113,196.64	119,972.35	60.20	87,099.42	(18,600.10)	-21%	
1010	10101010	5160	POLICE OTHER BENEFITS	E	1,724.00	-	1,724.00	790.00	-	934.00	45.80	825.00	(35.00)	-4%	
1010	10101010	5205	POLICE CONTRACT SERVICES	E	332,168.00	75,171.31	407,339.31	210,299.42	141,861.82	56,178.07	96.50	136,155.01	74,144.41	54%	
1010	10101010	5210	POLICE PROF SERVICES	E	81,500.00	20,712.70	102,212.70	25,253.75	41,599.25	35,359.70	65.40	17,083.40	8,170.35	49%	
1010	10101010	5215	POLICE TECH SERVICES	E	180,000.00	16,413.41	196,413.41	76,626.72	88,136.63	31,650.06	83.90	79,553.87	(2,927.15)	-4%	
1010	10101010	5225	POLICE PROF DEVELOPMENT	E	100,150.00	23,876.42	124,026.42	53,824.96	29,043.92	41,157.54	68.60	41,351.83	12,473.13	30%	
1010	10101010	5300	POLICE MATERIALS&SUPPLIES	E	100,000.00	5,519.21	105,519.21	34,990.64	55,832.29	14,696.28	86.10	41,648.36	(6,657.72)	-16%	
1010	10101010	5306	POLICE FLEET SERVICES	E	25,000.00	8,611.97	33,611.97	11,941.63	15,176.37	6,493.97	80.70	5,087.92	6,853.71	135%	
1010	10101010	5310	POLICE OFFICE EXPENSE	E	32,000.00	4,089.66	36,089.66	18,480.50	17,609.16	-	100.00	13,879.61	4,600.89	33%	
1010	10101010	5510	POLICE CAPITAL EQUIP	E	-	2,275.00	2,275.00	-	-	2,275.00	-	27,854.51	(27,854.51)	-100%	
1010	10101020	5105	SAFETY ADMIN FULL TIME WAGES	E	588,258.00	-	588,258.00	289,493.42	-	298,764.58	49.20	203,422.46	86,070.96	42%	
1010	10101020	5115	SAFETY ADMIN OVERTIME	E	9,000.00	-	9,000.00	1,159.25	-	7,840.75	12.90	948.17	211.08	22%	
1010	10101020	5130	SAFETY ADMIN RETIREMENT	E	82,848.00	-	82,848.00	40,659.01	-	42,188.99	49.10	27,925.85	12,733.16	46%	
1010	10101020	5135	SAFETY ADMIN INSURANCE	E	175,132.00	-	175,132.00	71,675.05	-	103,456.95	40.90	62,696.44	8,982.61	14%	
1010	10101020	5140	SAFETY ADMIN WORKERS COMP	E	11,918.00	-	11,918.00	5,811.99	-	6,106.01	49.80	3,855.35	1,955.14	51%	
1010	10101020	5145	SAFETY ADMIN MEDICARE	E	8,464.00	-	8,464.00	4,061.52	-	4,402.48	48.00	2,787.90	1,273.62	46%	
1010	10101020	5160	SAFETY ADMIN OTHER BENEFITS	E	264.00	-	264.00	130.08	-	133.92	49.30	103.72	26.36	25%	
1010	10101020	5205	SAFETY ADMIN CONTRACT SERVICES	E	109,000.00	39,999.65	148,999.65	55,544.40	38,846.66	50,608.59	66.00	15,754.76	43,789.64	278%	
1010	10101020	5300	MATERIALS & SUPPLIES	E	500.00	-	500.00	-	-	500.00	-	-	-	100%	
1010	10101030	5105	DISPATCH FULL TIME WAGES	E	1,075,263.00	(65,000.00)	1,010,263.00	380,704.89	-	629,558.11	37.70	380,041.91	662.98	0%	
1010	10101030	5110	PART-TIME WAGES	E	-	-	-	-	-	-	-	933.52	(933.52)	-100%	
1010	10101030	5115	DISPATCH OVERTIME	E	140,000.00	65,000.00	2								

ACCOUNT INFORMATION			2024 BUDGET INFORMATION			Q2 2024 ACTUAL			Q2 2024 VS Q2 2023					
1010	10107000	5325	IT UTILITIES	E	115,700.00	5,329.30	121,029.30	50,261.41	61,974.30	8,773.59	92.80	66,488.50	(16,207.09)	-24%
			Total 07 IT DEPARTMENT		1,663,091.50	261,017.04	1,914,108.54	925,119.33	413,333.44	575,655.77	70.00	776,838.61	148,280.72	19%
1010	10109000	4205	DEV FINES & FEES	R	(11,000.00)	-	(11,000.00)	(12,999.68)	-	2,999.68	120.90	(9,814.39)	3,485.29	36%
1010	10109000	4500	DEV CHARGES FOR SERVICE	R	-	-	-	(1,660.00)	-	1,660.00	100.00	-	1,600.00	100%
1010	10109000	4600	MISCELLANEOUS	R	-	-	-	(995.00)	-	995.00	100.00	-	385.00	100%
1010	10109000	5105	DEV FULL TIME WAGES	E	272,437.00	-	272,437.00	132,486.01	-	139,950.99	48.60	71,468.40	61,017.61	85%
1010	10109000	5115	DEV OVERTIME	E	500.00	-	500.00	-	-	500.00	-	-	-	100%
1010	10109000	5130	DEV RETIREMENT	E	38,044.00	-	38,044.00	18,543.90	-	19,500.10	48.70	10,005.59	8,538.31	85%
1010	10109000	5135	DEV INSURANCE	E	65,974.00	-	65,974.00	31,129.64	-	34,844.36	47.20	19,938.95	11,190.69	56%
1010	10109000	5140	DEV WORKERS COMP	E	5,458.00	-	5,458.00	2,649.10	-	2,808.90	48.50	1,387.69	1,261.41	91%
1010	10109000	5145	DEV MEDICARE	E	3,875.00	-	3,875.00	1,876.04	-	1,998.96	48.40	1,024.49	851.55	83%
1010	10109000	5160	DEV OTHER BENEFITS	E	90.00	-	90.00	45.00	-	45.00	50.00	25.00	20.00	80%
1010	10109000	5205	DEV CONTRACT SERVICES	E	260,000.00	139,008.00	399,008.00	86,800.00	292,858.00	19,350.00	95.20	1,900.00	84,900.00	4468%
1010	10109000	5210	DEV PROF SERVICES	E	25,000.00	-	25,000.00	3,375.00	3,100.00	18,525.00	25.90	-	3,375.00	100%
1010	10109000	5215	DEV TECH SERVICES	E	37,000.00	13,412.00	50,412.00	19,688.00	17,324.00	13,400.00	73.40	20,738.50	(1,050.50)	-5%
1010	10109000	5300	MATERIALS & SUPPLIES	E	150.00	-	150.00	-	-	150.00	-	-	-	100%
1010	10109000	5310	DEV OFFICE EXPENSE	E	33,300.00	12,954.16	46,254.16	26,415.32	16,541.40	3,297.44	92.90	36,890.14	(10,474.82)	-28%
			Total 09 DEVELOPMENT		730,828.00	165,374.16	896,202.16	307,713.33	329,823.40	258,665.43	71.10	153,564.37	154,148.96	100%
1010	10112000	4200	LICENSES & PERMITS	R	(600,000.00)	-	(600,000.00)	(324,002.34)	-	(275,997.66)	54.00	(425,774.79)	(101,772.45)	-24%
1010	10112000	4205	CITY PLANNER FINES & FEES	E	(25,000.00)	-	(25,000.00)	(13,228.07)	-	(11,771.93)	52.90	(24,924.36)	(11,696.29)	-47%
1010	10112000	5105	CITY PLANNER FULL TIME WAGES	E	751,514.00	-	751,514.00	343,313.64	-	408,202.36	45.70	319,930.65	23,382.99	7%
1010	10112000	5110	CITY PLANNER PART-TIME WAGES	E	30,374.00	-	30,374.00	19,056.53	-	11,317.47	62.70	18,632.45	424.08	2%
1010	10112000	5115	CITY PLANNER OVERTIME	E	3,800.00	-	3,800.00	169.60	-	3,630.40	4.50	2,994.52	(2,824.92)	-94%
1010	10112000	5130	CITY PLANNER RETIREMENT	E	108,602.00	-	108,602.00	50,584.78	-	58,017.22	46.60	47,354.78	3,230.00	7%
1010	10112000	5135	CITY PLANNER INSURANCE	E	191,467.00	-	191,467.00	83,115.13	-	108,351.87	43.40	104,174.07	(21,058.94)	-20%
1010	10112000	5140	CITY PLANNER WORKERS COMP	E	15,636.00	-	15,636.00	7,271.88	-	8,364.12	46.50	6,588.50	683.38	10%
1010	10112000	5145	CITY PLANNER MEDICARE	E	11,061.50	-	11,061.50	5,112.38	-	5,949.12	46.20	4,844.07	268.31	6%
1010	10112000	5150	UNIFORM ALLOWANCE	E	3,600.00	-	3,600.00	1,800.00	-	1,800.00	50.00	1,800.00	-	0%
1010	10112000	5160	CITY PLANNER OTHER BENEFITS	E	285.00	-	285.00	132.50	-	152.50	46.50	135.01	(2,078.02)	-33%
1010	10112000	5205	CITY PLANNER CONTRACT SERVICES	E	239,200.00	18,195.60	257,395.60	55,045.35	123,222.83	79,127.42	69.30	82,123.37	(2,078.02)	-2%
1010	10112000	5210	CITY PLANNER PROF SERVICES	E	5,000.00	76,205.00	81,205.00	10,850.00	65,355.00	5,000.00	93.80	11,770.00	(920.00)	-8%
1010	10112000	5211	REGULATORY SERVICES	E	35,000.00	4,892.25	39,892.25	3,657.57	17,232.99	19,001.69	52.40	8,302.22	(4,644.65)	-56%
1010	10112000	5215	CITY PLANNER TECH SERVICES	E	35,000.00	27,000.00	62,000.00	5,640.00	22,150.00	34,210.00	44.80	133.34	5,506.66	4130%
1010	10112000	5220	MAINTENANCE SERVICES	E	7,500.00	-	7,500.00	2,676.25	2,323.75	2,500.00	66.70	958.75	1,717.50	179%
1010	10112000	5310	CITY PLANNER OFFICE EXPENSE	E	7,500.00	900.00	8,400.00	1,013.00	4,182.00	3,205.00	61.80	978.11	34.89	4%
			Total 12 CITY PLANNER		820,540.00	127,192.85	947,732.85	252,208.20	234,466.57	461,068.08	51.40	160,020.69	92,187.51	58%
			Total 40 COMMUNITY ENVIRONMENT		3,204,459.50	553,584.05	3,758,043.55	1,485,040.86	977,623.41	1,295,379.28	66.60	1,090,423.67	394,617.19	36%
1010	10108310	4300	PARKS CHARGES FOR SERVICES	R	(180,000.00)	-	(180,000.00)	(97,644.50)	-	(82,355.50)	54.20	(138,535.62)	(40,891.12)	-30%
1010	10108310	4325	NON-TAXABLE SALES	E	-	-	-	(151,976.95)	-	151,976.95	100.00	(144,880.32)	7,096.63	5%
1010	10108310	4600	PARKS MISCELLANEOUS	R	-	-	-	(1.96)	-	1.96	100.00	(2,200.00)	(2,198.04)	-100%
1010	10108310	5105	PARKS SRVC FULL TIME WAGES	E	1,453,870.00	-	1,453,870.00	664,528.55	-	789,341.45	45.70	561,728.55	102,800.00	18%
1010	10108310	5110	PARKS SRVC PART-TIME WAGES	E	286,336.00	-	286,336.00	143,859.18	-	142,476.82	50.20	159,553.88	(15,694.51)	-1%
1010	10108310	5115	PARKS SRVC OVERTIME	E	25,000.00	-	25,000.00	16,306.49	-	8,693.51	65.20	10,527.37	5,779.12	55%
1010	10108310	5130	PARKS SRVC RETIREMENT	E	244,079.00	-	244,079.00	115,427.30	-	128,651.70	47.30	101,369.66	14,057.64	14%
1010	10108310	5135	PARKS SRVC INSURANCE	E	402,620.00	-	402,620.00	152,651.61	-	249,968.39	37.90	213,631.52	(60,979.91)	-29%
1010	10108310	5140	PARKS SRVC WORKERS COMP	E	35,196.00	-	35,196.00	16,684.20	-	18,511.80	47.40	14,312.48	2,371.72	17%
1010	10108310	5145	PARKS SRVC MEDICARE	E	25,090.00	-	25,090.00	11,850.09	-	13,239.91	47.20	10,528.90	1,321.19	13%
1010	10108310	5150	PARKS SRVC UNIFORM ALLOW	E	27,300.00	2,077.73	29,377.73	13,286.78	14,290.95	18,000.00	93.90	11,282.00	2,004.78	18%
1010	10108310	5160	PARKS SRVC OTHER BENEFITS	E	840.00	-	840.00	381.97	-	458.03	45.50	322.22	59.75	19%
1010	10108310	5205	PARKS SRVC CONTRACT SRVC	E	350,000.00	111,563.87	461,563.87	270,805.08	187,294.22	3,464.57	99.20	81,244.78	189,560.30	233%
1010	10108310	5210	PARKS SRVC PROF SRVC	E	50,000.00	1,407.00	51,407.00	1,406.47	50,000.53	-	100.00	49,115.60	(47,709.13)	-97%
1010	10108310	5215	PARKS SRVC TECH SRVC	E	3,500.00	-	3,500.00	3,100.00	300.00	100.00	97.10	-	3,100.00	100%
1010	10108310	5300	PARKS SRVC MATERIALS&SUPPLIES	E	260,000.00	36,134.01	296,134.01	148,819.75	104,328.34	42,965.92	85.50	143,845.21	4,974.54	3%
1010	10108310	5310	PARKS SRVC OFFICE EXPENSE	E	8,300.00	-	8,300.00	1,598.35	4,001.65	2,700.00	67.50	2,498.52	(900.17)	-36%
1010	10108320	4300	RECREATION CHARGES FOR SERVICE	R	(211,000.00)	-	(211,000.00)	(73,055.16)	-	(137,944.84)	34.60	(62,268.10)	10,787.00	17%
1010	10108320	4600	MISCELLANEOUS	R	-	-	-	(55.69)	-	55.69	100.00	-	55.69	100%
1010	10108320	5105	REC PROG FULL TIME WAGES	E	-	-	-	-	-	-	-	59,492.12	(59,492.12)	-100%
1010	10108320	5110	REC PROG PART-TIME WAGES	E	50,000.00	-	50,000.00	17,142.93	-	32,857.07	34.30	4,757.73	12,385.20	260%
1010	10108320	5115	OVERTIME	E	1,500.00	-	1,500.00	1,097.93	-	402.07	73.20	347.34	750.59	216%
1010	10108320	5130	REC PROG RETIREMENT	E	7,210.00	-	7,210.00	2,553.74	-	4,656.26	35.40	9,043.60	(6,489.86)	-72%
1010	10108320	5135	REC PROG INSURANCE	E	-	-	-	(111.47)	-	111.47	100.00	7,232.92	(7,344.39)	-102%
1010	10108320	5140	REC PROG WORKERS COMP	E	773.00	-	773.00	364.87	-	408.13	47.20	1,238.46	(873.59)	-71%
1010	10108320	5145	REC PROG MEDICARE	E	747.00	-	747.00	264.51	-	482.49	35.40	928.51	(664.00)	-72%
1010	10108320	5150	UNIFORM ALLOWANCE	E	2,500.00	-	2,500.00	-	2,500.00	-	100.00	-	-	100%
1010	10108320	5160	REC PROG OTHER BENEFITS	E	-	-	-	-	-	-	-	23.52	(23.52)	-100%
1010	10108320	5205	REC PROG CONTRACT SERVICES	E	279,600.00	5,562.93	285,162.93	110,257.99	148,238.95	26,665.99	90.60	96,005.07	14,252.92	15%
1010	10108320	5210	REC PROG PROF SERVICES	E	117,000.00	7,474.46	124,474.46	14,364.95	88,284.51	21,825.00	89.50	41,224.88	(26,859.83)	-65%
1010	10108320	5215	REC PROG TECH SERVICES	E	6,500.00	-	6,500.00	2,892.51	300.00	3,307.49	49.10	3,654.78	(762.27)	-21%
1010	10108320	5225	REC PROG PROF DEVELOPMENT	E	-	1,000.00	1,000.00	1,000.00	-	-	100.00	-	1,000.00	100%
1010	10108320	5300	REC PROG MATERIALS&SUPPLIES	E	67,135.00	4,280.66	71,415.66	22,479.52	46,845.06	2,097.08	97.10	11,899.60	10,579.92	89%
1010	10108320	5310	REC PROG OFFICE EXPENSE	E	5,450.00	878.54	6,328.54	1,074.41	438.40	4,815.73	23.90	810.00	264.41	33%
1010	10108330	5300	GOLF MATERIALS&SUPPLIES	E	-	-	-	-	-	-	-	(10.00)	10.00	-100%
1010	10108350	5100	P&R ELECTED&APPOINTED WAGES	E	3,000.00	-	3,000.00	700.00	-	2,300.00	23.30	400.00	300.00	75%
1010	10108350	5140	P&R BOARD WORKERS COMP	E	60.00	-	60.00	14.00	-	46.00	23.30	7.00	7.00	100%
1010	10108350	5145	P&R BOARD MEDICARE	E	45.00	-	45.00	10.16	-	34.84	22.60	5.84	4.32	74%
1010	10108360	5100	LANDSCAPE ELECTED&APPOINTED	E	8,400.00	-	8,400.00	3,200.00	-	5,200.00	38.10	2,400.00	800.00	33%
1010	10108360	5140	LANDSCAPE WORKERS COMP	E	168.0									

ACCOUNT INFORMATION			2024 BUDGET INFORMATION			Q2 2024 ACTUAL			Q2 2024 VS Q2 2023					
2220	22211000	5300	STATE HWYWAY MATERIALS&SUPPLIES	E	21,000.00	613.39	21,613.39	20,816.29	791.48	5.62	100.00	15,880.51	4,935.78	31%
2220	22211000	5325	STATE HWYWAY UTILITIES	E	12,000.00	-	12,000.00	3,744.27	8,255.73	-	100.00	3,365.94	378.33	11%
			Total 11 PUBLIC SERVICE		(28,666.00)	11,304.06	(17,361.94)	(21,480.80)	39,002.75	(34,883.89)	(100.90)	(24,165.27)	2,684.47	-11%
			Total 35 TRANSPORTATION		(28,666.00)	11,304.06	(17,361.94)	(21,480.80)	39,002.75	(34,883.89)	(100.90)	(24,165.27)	2,684.47	-11%
2220			Total 2220 STATE HIGHWAY FUND		(28,666.00)	11,304.06	(17,361.94)	(21,480.80)	39,002.75	(34,883.89)	(100.90)	(24,165.27)	2,684.47	-11%
2240	22411010	4020	TRIANGLE PILOT	R	(501,800.00)	-	(501,800.00)	(279,932.11)	-	(221,867.89)	56.80	(305,409.51)	(25,477.40)	-8%
2240	22411010	4305	MINIMUM SERVICE PAYMENTS	E	(5,000.00)	-	(5,000.00)	-	-	-	100.00	(5,000.00)	-	0%
2240	22411010	5205	EASTGATE TRI CONTRACT SERVICES	E	181,227.00	-	181,227.00	-	-	181,227.00	-	-	-	100%
2240	22411010	5210	EASTGATE TRI PROF SERVICES	E	10,000.00	5,000.00	15,000.00	7,458.24	-	7,541.76	49.70	7,989.31	(531.07)	-7%
2240	22411020	4020	PIZZUTTI PILOT	R	(654,700.00)	-	(654,700.00)	(426,952.33)	-	(227,747.67)	65.20	(399,779.82)	27,172.51	7%
2240	22411020	4110	PIZZUTTI HOMESTEAD & ROLL	R	(500.00)	-	(500.00)	(251.93)	-	(248.07)	50.40	(265.00)	(13.07)	-5%
2240	22411020	5210	EASTGATE PIZ PROF SERVICES	E	7,200.00	2,700.00	9,900.00	4,921.84	-	4,978.16	49.70	4,514.40	407.44	9%
2240	22411020	5400	PRINCIPAL RETIREMENT	E	27,815.00	-	27,815.00	-	-	27,815.00	-	-	-	100%
2240	22411020	5505	EASTGATE CAPITAL PROJ/IMPROV	E	-	1,392,264.00	1,392,264.00	45,491.40	1,073,414.74	273,357.86	80.40	-	45,491.40	100%
2240	22411030	4020	MANOR HOMES PILOT	R	(379,200.00)	-	(379,200.00)	(160,856.27)	-	(218,343.73)	42.40	(171,898.43)	(11,042.16)	-6%
2240	22411030	4110	MANOR HOMES HOMESTD & ROLL	R	(34,000.00)	-	(34,000.00)	(15,199.06)	-	(18,800.94)	44.70	(17,111.78)	(1,912.72)	-11%
2240	22411030	5210	MANOR HOMES PROF SERVICES	E	5,700.00	-	5,700.00	2,590.99	-	3,109.11	45.50	2,661.30	(70.41)	3%
2240	22411030	5505	CAPITAL PROJECT/IMPROVEMENT	E	150,000.00	261,500.00	411,500.00	-	86,500.00	325,000.00	21.00	1,755.40	(1,755.40)	-100%
2240	22411030	5900	MANOR HOMES TRANSFER OUT	E	150,000.00	-	150,000.00	-	-	150,000.00	-	110,000.00	(110,000.00)	-100%
2240	22411040	4020	WEST GAHANNA PILOT	R	(379,800.00)	-	(379,800.00)	(240,733.31)	-	(139,066.69)	63.40	(230,321.50)	10,411.81	5%
2240	22411040	4110	WEST GAHANNA HOMESTD & ROLL	R	(500.00)	-	(500.00)	(697.06)	-	197.06	139.40	-	424.97	156%
2240	22411040	5205	WEST GAHANNA CONTRACT SRVC	E	141,800.00	-	141,800.00	-	141,800.00	-	100.00	-	-	100%
2240	22411040	5210	WEST GAHANNA PROF SERVICES	E	7,600.00	-	7,600.00	3,709.28	-	3,890.72	48.80	5,581.57	(1,872.29)	-34%
2240	22411050	4020	CREEKSIDE PILOT	R	(144,800.00)	-	(144,800.00)	(91,713.32)	-	(53,086.68)	63.30	(54,284.42)	37,428.90	69%
2240	22411050	4110	CREEKSIDE HOMESTEAD & ROLL	R	(6,000.00)	-	(6,000.00)	(5,700.18)	-	(299.82)	95.00	(2,989.52)	2,710.66	91%
2240	22411050	4305	CREEKSIDE MSP	R	(113,500.00)	-	(113,500.00)	(112,750.69)	-	(749.31)	99.30	-	112,750.69	100%
2240	22411050	5210	CREEKSIDE PROF SERVICES	E	2,200.00	650.00	2,850.00	1,407.20	-	1,442.80	49.40	810.04	597.16	74%
2240	22411060	4020	CREEKSIDE TRANSFER OUT	E	250,000.00	-	250,000.00	-	-	250,000.00	-	-	-	100%
2240	22411060	4500	BUCKLES PILOT	R	(227,000.00)	-	(227,000.00)	-	-	(227,000.00)	-	(107,105.82)	(107,105.82)	-100%
2240	22411060	5205	BUCKLES CONTRACT SERVICES	E	133,800.00	-	133,800.00	-	133,800.00	-	100.00	-	-	100%
2240	22411060	5210	BUCKLES PROF SERVICES	E	2,700.00	-	2,700.00	-	-	2,700.00	-	1,208.58	(1,208.58)	-100%
2240	22411070	4020	HAMILTON RD PILOT	R	(298,000.00)	-	(298,000.00)	(276,125.90)	-	(21,874.10)	92.70	(162,273.18)	113,852.72	70%
2240	22411070	5210	HAMILTON RD PROF SERVICES	E	4,400.00	4,500.00	8,900.00	4,357.38	-	4,542.62	49.00	2,832.83	1,524.55	54%
2240	22411070	5505	CAPITAL PROJECT/IMPROVEMENT	E	550,000.00	464,580.00	1,014,580.00	832,800.00	181,780.00	-	100.00	68,336.00	764,464.00	1119%
2240	22411080	4020	CENTRAL PARK PILOT	R	(315,800.00)	-	(315,800.00)	(376,555.22)	-	60,755.22	119.20	(115,324.68)	261,230.54	227%
2240	22411080	4305	MINIMUM SERVICE PAYMENTS	E	(10,000.00)	-	(10,000.00)	(10,000.00)	-	-	100.00	(10,000.00)	-	0%
2240	22411080	5210	CENTRAL PARK PROF SERVICES	E	4,100.00	4,500.00	8,600.00	4,245.38	-	4,354.62	49.40	1,658.45	2,586.93	156%
2240	22411080	5505	CAPITAL PROJECT/IMPROVEMENT	E	-	27,500.00	27,500.00	27,500.00	-	-	100.00	-	27,500.00	100%
2240	22411090	4020	NORTH TRIANGLE PILOT	R	(574,900.00)	-	(574,900.00)	(202,592.96)	-	(372,307.04)	35.20	(424,670.31)	(222,077.35)	-52%
2240	22411090	4110	NORTH TRIANGLE HOME & ROLLBACK	R	(2,702.00)	-	(2,702.00)	(2,512.45)	-	(189.55)	93.00	(2,089.77)	422.68	20%
2240	22411090	5210	NORTH TRIANGLE PROF SERVICES	E	6,800.00	5,500.00	12,300.00	4,093.42	-	8,206.58	33.30	19,272.14	(15,179.02)	-79%
2240	22411090	5505	NORTH TRIANGLE CAPITAL	E	338,750.00	-	338,750.00	-	338,750.00	-	100.00	84,033.66	(84,033.66)	-100%
2240	22411100	4020	JOHN PAYMENT IN LIEU OF TAXES	R	(322,300.00)	-	(322,300.00)	(167,646.41)	-	(154,653.59)	52.00	(153,088.13)	14,558.28	10%
2240	22411100	5205	JOHNSTOWN PROF SERVICES	E	3,800.00	-	3,800.00	-	-	3,800.00	-	-	-	100%
2240	22411100	5210	JOHNSTOWN PROF SERVICES	E	-	4,000.00	4,000.00	1,890.09	-	2,109.91	47.30	1,727.44	162.65	9%
2240	22411100	5505	JOHNSTOWN CAPITAL	E	-	58,750.00	58,750.00	-	58,750.00	-	100.00	-	-	100%
			Total 11 PUBLIC SERVICE		(2,331,360.00)	2,570,194.00	238,834.00	(1,434,754.38)	2,014,794.74	(341,206.36)	242.90	(1,849,502.84)	414,748.46	-22%
			Total 40 COMMUNITY ENVIRONMENT		(2,331,360.00)	2,570,194.00	238,834.00	(1,434,754.38)	2,014,794.74	(341,206.36)	242.90	(1,849,502.84)	414,748.46	-22%
2240			Total 2240 TAX INCREMENT FUND		(2,331,360.00)	2,570,194.00	238,834.00	(1,434,754.38)	2,014,794.74	(341,206.36)	242.90	(1,849,502.84)	414,748.46	-22%
2250	22510000	4120	STATE TRUST REVENUE SHARING	R	-	-	-	-	-	-	-	-	-	100%
2250	22510000	5205	STATE TRUST CONTRACT SERVICES	E	40,000.00	79,356.00	119,356.00	32,201.47	32,655.97	54,498.55	54.30	4,507.92	27,693.55	614%
2250	22510000	5320	OPERATING EQUIPMENT	E	37,000.00	-	37,000.00	37,000.00	-	-	100.00	-	37,000.00	100%
2250	22510000	5510	CAPITAL EQUIPMENT	E	30,000.00	25,000.00	55,000.00	-	25,000.00	30,000.00	45.50	-	-	100%
			Total 10 PUBLIC SAFETY		107,000.00	104,356.00	211,356.00	69,201.47	57,655.97	84,498.55	60.00	(29,465.88)	98,667.35	-335%
			Total 25 SECURITY OF PERSONS & PROP		107,000.00	104,356.00	211,356.00	69,201.47	57,655.97	84,498.55	60.00	(29,465.88)	98,667.35	-335%
2260			Total 2260 LAW ENFORCEMENT TRUST FU		107,000.00	104,356.00	211,356.00	69,201.47	57,655.97	84,498.55	60.00	(29,465.88)	98,667.35	-335%
2260	22610000	4205	ENFORCE & ED FINES & FEES	R	-	(2,400.00)	-	(850.00)	-	(1,550.00)	35.40	(425.00)	425.00	100%
2260	22610000	5225	PROFESSIONAL DEVELOPMENT	E	-	2,500.00	2,500.00	-	2,500.00	-	100.00	-	-	100%
2260	22610000	5310	OFFICE EXPENSE	E	-	2,500.00	2,500.00	62.50	2,437.50	-	100.00	-	62.50	100%
2260	22610000	5320	OPERATING EQUIPMENT	E	25,000.00	-	25,000.00	-	-	25,000.00	-	11,767.50	(11,767.50)	-100%
			Total 10 PUBLIC SAFETY		22,600.00	5,000.00	27,600.00	(787.50)	4,937.50	23,450.00	15.00	11,342.50	(12,130.00)	-107%
			Total 25 SECURITY OF PERSONS & PROP		22,600.00	5,000.00	27,600.00	(787.50)	4,937.50	23,450.00	15.00	11,342.50	(12,130.00)	-107%
2260			Total 2260 ENFORCE & EDUCATION FUND		22,600.00	5,000.00	27,600.00	(787.50)	4,937.50	23,450.00	15.00	11,342.50	(12,130.00)	-107%
2270	22708000	4605	PARKS & REC DONATIONS	R	-	-	-	(4,550.00)	-	4,550.00	100.00	-	(4,550.00)	100%
			Total 08 PARKS & RECREATION		-	-	-	(4,550.00)	-	4,550.00	100.00	-	(4,550.00)	100%
			Total 45 LEISURE TIME ACTIVITIES		-	-	-	(4,550.00)	-	4,550.00	100.00	-	(4,550.00)	100%
2270			Total 2270 PARKS & REC DONATION FUN		-	-	-	(4,550.00)	-	4,550.00	100.00	-	(4,550.00)	100%
2280	22806500	4100	CLEAN OH GRANTS	R	(500,000.00)	-	(500,000.00)	-	-	(500,000.00)	-	-	-	100%
2280	22806500	5505	CLEAN OH CAPITAL PROJ	E	500,000.00	-	500,000.00	-	-	500,000.00	-	-	-	100%
			Total 06 FINANCE DEPARTMENT		-	-	-	-	-	-	-	-	-	100%
			Total 45 LEISURE TIME ACTIVITIES		-	-	-	-	-	-	-	-	-	100%
2280			Total 2280 PERMANENT IMPROVEMENT FU		-	-	-	-	-	-	-	-	-	100%
2290	22904000	4205	CLERK COMP FINES & FEES	R	(28,800.00)	-	(28,800.00)	(10,520.00)	-	(18,280.00)	36.50	(13,089.00)	(2,568.00)	-20%
2290	22904000	5205	CLERK COMP CONTRACT SERVICES	E	15,000.00	-	15,000.00	-	15,000.00	-	100.00	-	-	100%
2290	22904000	5215	CLERK COMP TECH SERVICES	E	24,200.00	750.00	24,950.00	13,925.90	5,830.00	15,194.10	79.20	13,969.31	(43.41)	0%
			Total 04 MAYOR'S COURT		10,400.00	750.00	11,150.00	3,405.90	20,830.00	(13,085.90)	217.40	880.31	2,525.59	287%
			Total 20 GENERAL GOVERNMENT		10,400.00	750.00	11,150.00	3,405.90	20,830.00	(13,085.90)	217.40	880.31	2,525.59	287%
2290			Total 2290 CLERK OF COURT COMPUTER		10,400.00	750.00	11,150.00	3,405.90	20,830.00	(13,085.90)	217.40	880.31	2,525.59	287%
2330	23306000	5205	CONTRACT SERVICES	E	-	10,000.00	10,000.00	-	-	(10,000.00)	100.00	-	-	100%
2330	23306000	5212												

ACCOUNT INFORMATION				2024 BUDGET INFORMATION				Q2 2024 ACTUAL				Q2 2024 VS Q2 2023			
2400	24010110	5140	POLICE WORKERS COMP	E	9,017.00	-	9,017.00	5,731.84	-	3,285.16	63.60	4,198.00	1,533.84	37%	
2400	24010110	5145	POLICE MEDICARE	E	6,923.00	-	6,923.00	4,003.42	-	2,919.58	57.80	3,110.55	892.87	29%	
2400	24010110	5150	POLICE UNIFORM ALLOW	E	6,000.00	-	6,000.00	4,254.04	5,574.96	-	100.00	-	4,254.04	100%	
2400	24010110	5160	POLICE OTHER BENEFITS	E	136.00	-	136.00	75.00	-	61.00	55.10	60.00	15.00	25%	
2400	24010110	5225	POLICE PROF DEVELOPMENT	E	6,000.00	5,000.00	11,000.00	5,329.00	-	4,501.00	1,170.00	1,817.00	3,512.00	193%	
2400	24010110	5310	POLICE OFFICE EXPENSE	E	100.00	-	100.00	-	-	-	100.00	-	-	100%	
2400	24010110	5900	POLICE TRANSFER OUT	E	1,035,415.00	-	1,035,415.00	417,040.08	-	618,374.92	40.30	465,902.11	(48,862.03)	-10%	
2400	24010120	5105	SAFTY ADMIN FULL TIME WAGES	E	58,971.00	(57,440.52)	1,530.48	1,530.48	-	-	100.00	-	1,530.48	100%	
2400	24010120	5130	SAFETY ADMIN RETIREMENT	E	8,214.00	(7,999.73)	214.27	214.27	-	-	100.00	-	214.27	100%	
2400	24010120	5135	SAFETY ADMIN INSURANCE	E	16,431.00	(16,404.08)	26.92	26.92	-	-	100.00	-	26.92	100%	
2400	24010120	5140	SAFETY ADMIN WORKERS COMP	E	1,174.00	(1,143.39)	30.61	30.61	-	-	100.00	-	30.61	100%	
2400	24010120	5145	SAFETY ADMIN MEDICARE	E	851.00	(830.16)	20.84	20.84	-	-	100.00	-	20.84	100%	
2400	24010120	5160	SAFETY ADMIN OTHER BENEFITS	E	24.00	(24.00)	-	-	-	-	-	-	-	100%	
2400	24010120	5205	SAFETY ADMIN CONTRACT SERVICES	E	122,124.00	-	122,124.00	-	-	122,124.00	-	-	-	100%	
2400	24010140	4100	IDEP GRANTS	R	-	-	-	(497.06)	-	-	100.00	-	497.06	100%	
2400	24010150	4100	STEP GRANTS	R	-	-	-	(6,627.18)	-	-	100.00	-	6,627.18	100%	
			Total 10 PUBLIC SAFETY		335,251.00	153,578.12	488,829.12	106,333.81	10,075.96	370,419.35	24.20	(21,001.44)	129,335.25	-61%	
			Total 25 SECURITY OF PERSONS & PROP		153,578.12	153,578.12	488,829.12	106,333.81	10,075.96	370,419.35	24.20	(21,001.44)	129,335.25	-61%	
2400			Total 2400 PUBLIC SAFETY FUND		335,251.00	153,578.12	488,829.12	106,333.81	10,075.96	370,419.35	24.20	(21,001.44)	129,335.25	-61%	
2410	24111000	4200	ROW LICENSES & PERMITS	R	-	-	-	(19,496.00)	-	-	100.00	-	19,496.00	100%	
2410	24111000	4205	RIGHT OF WAY FINES & FEES	R	(70,000.00)	-	(70,000.00)	-	-	(45,000.00)	35.70	(35,698.63)	(10,698.63)	-30%	
2410	24111000	5210	ROW PROFESSIONAL SERVICES	E	70,000.00	278,591.81	348,591.81	12,178.97	335,412.84	1,000.00	99.70	11,111.50	1,067.47	10%	
			Total 11 PUBLIC SERVICE		-	278,591.81	278,591.81	(32,317.03)	335,412.84	(24,504.00)	108.80	(24,587.13)	(7,729.90)	31%	
			Total 35 TRANSPORTATION		-	278,591.81	278,591.81	(32,317.03)	335,412.84	(24,504.00)	108.80	(24,587.13)	(7,729.90)	31%	
2410			Total 2410 RIGHT OF WAY FUND		-	278,591.81	278,591.81	(32,317.03)	335,412.84	(24,504.00)	108.80	(24,587.13)	(7,729.90)	31%	
2420	24208000	4000	INCOME TAXES	R	(1,067,250.00)	18,970.00	(1,048,280.00)	(558,357.38)	-	(489,922.62)	53.30	(477,966.29)	80,391.09	17%	
2420	24208000	4005	REFUNDS	R	32,015.00	-	32,015.00	13,830.17	-	18,184.83	43.20	9,794.48	(4,035.69)	41%	
2420	24208000	4210	PENALTY & INTEREST	R	(10,000.00)	-	(10,000.00)	(11,985.88)	-	1,985.88	119.90	(5,979.76)	6,006.12	100%	
2420	24208310	5105	PARKS SRVC FULL TIME WAGES	E	86,843.00	-	86,843.00	42,107.59	-	44,735.41	24.20	30,198.60	11,908.99	39%	
2420	24208310	5115	PARKS SRVC OVERTIME	E	5,000.00	-	5,000.00	12.26	-	4,987.74	0.20	1,498.98	(1,486.72)	-99%	
2420	24208310	5130	PARKS SRVC RETIREMENT	E	12,731.00	-	12,731.00	5,896.78	-	6,834.22	46.30	4,332.65	1,564.13	36%	
2420	24208310	5135	PARKS SRVC INSURANCE	E	16,163.00	-	16,163.00	9,263.91	-	6,899.09	57.30	7,804.31	1,459.60	19%	
2420	24208310	5140	PARKS SRVC WORKERS COMP	E	1,850.00	-	1,850.00	854.37	-	995.63	46.20	621.03	233.34	38%	
2420	24208310	5145	PARKS SRVC MEDICARE	E	1,324.00	-	1,324.00	604.10	-	719.90	45.60	463.86	140.24	30%	
2420	24208310	5150	PARKS SRVC UNIFORM ALLOW	E	1,200.00	-	1,200.00	600.00	-	600.00	50.00	600.00	-	0%	
2420	24208310	5160	PARKS SRVC OTHER BENEFITS	E	40.00	-	40.00	19.50	-	20.50	48.80	15.00	4.50	30%	
2420	24208320	5105	REC PROG FULL TIME WAGES	E	194,804.00	48,036.00	242,840.00	101,943.43	-	140,896.57	42.00	42,648.97	59,294.46	139%	
2420	24208320	5110	REC PROG PART-TIME WAGES	E	-	-	-	-	-	-	-	5,546.33	(5,546.33)	-100%	
2420	24208320	5115	OVERTIME	E	500.00	-	500.00	304.83	-	195.17	61.00	175.38	129.45	74%	
2420	24208320	5130	REC PROG RETIREMENT	E	27,197.00	6,725.00	33,922.00	14,309.65	-	19,612.35	42.20	6,766.03	7,543.62	111%	
2420	24208320	5135	REC PROG INSURANCE	E	28,861.00	25,107.00	53,968.00	16,688.16	-	37,279.84	39.90	10,153.41	6,534.75	64%	
2420	24208320	5140	REC PROG WORKERS COMP	E	3,906.00	962.00	4,868.00	2,044.96	-	2,823.04	42.00	942.87	1,102.05	11%	
2420	24208320	5145	REC PROG MEDICARE	E	2,802.00	904.00	3,706.00	1,465.66	-	2,240.34	39.50	688.92	776.74	14%	
2420	24208320	5160	REC PROG OTHER BENEFITS	E	77.00	23.00	100.00	41.50	-	58.50	41.50	22.50	19.00	83%	
2420	24208320	5300	REC PROG MATERIALS&SUPPLIES	E	-	-	-	-	-	-	-	388.10	(388.10)	-100%	
2420	24208330	4005	GOLF COURSE OTHER TAXES	R	-	-	-	(2,348.59)	-	2,348.59	100.00	(2,633.77)	(285.18)	-11%	
2420	24208330	4320	GOLF COURSE TAXABLE SALES	R	(148,000.00)	-	(148,000.00)	(73,475.93)	-	(74,524.07)	49.60	(77,320.06)	(3,844.13)	-5%	
2420	24208330	4325	GOLF COURSE NON-TAX SALES	R	(300,000.00)	-	(300,000.00)	(194,573.78)	-	(105,426.22)	64.90	(186,269.22)	(8,304.56)	-4%	
2420	24208330	5105	GOLF FULL TIME WAGES	E	195,417.00	-	195,417.00	64,936.00	-	130,481.00	33.20	61,414.40	3,521.60	6%	
2420	24208330	5110	GOLF PART-TIME WAGES	E	125,242.00	-	125,242.00	50,220.36	-	75,021.64	40.10	42,254.87	7,965.49	19%	
2420	24208330	5115	OVERTIME	E	10,000.00	-	10,000.00	6,454.66	-	3,545.34	64.50	6,359.13	95.53	2%	
2420	24208330	5130	GOLF RETIREMENT	E	46,125.00	-	46,125.00	17,025.62	-	29,099.38	36.90	15,404.03	1,621.59	11%	
2420	24208330	5135	GOLF INSURANCE	E	45,453.00	-	45,453.00	6,819.55	-	38,633.45	15.00	8,473.74	1,654.19	-20%	
2420	24208330	5140	GOLF WORKERS COMP	E	6,577.00	-	6,577.00	2,432.17	-	4,144.83	37.00	2,149.16	283.01	13%	
2420	24208330	5145	GOLF MEDICARE	E	4,768.00	-	4,768.00	1,757.24	-	3,010.76	36.90	1,589.58	167.66	11%	
2420	24208330	5150	UNIFORM ALLOWANCE	E	600.00	-	600.00	-	-	-	-	-	-	100%	
2420	24208330	5160	GOLF OTHER BENEFITS	E	90.00	-	90.00	32.50	-	57.50	36.10	30.00	2.50	8%	
2420	24208330	5205	GOLF CONTRACT SERVICES	E	102,000.00	940.00	102,940.00	26,515.49	64,420.01	12,004.50	88.30	47,015.88	(20,500.39)	-44%	
2420	24208330	5210	GOLF PROF SERVICES	E	200.00	-	200.00	-	-	200.00	-	150.00	(50.00)	-100%	
2420	24208330	5215	GOLF TECH SERVICES	E	3,500.00	-	3,500.00	2,000.00	-	1,500.00	57.10	2,500.00	(500.00)	-20%	
2420	24208330	5220	GOLF MAINT SERVICES	E	-	739.00	739.00	736.00	-	3.00	99.60	3,651.00	(2,915.00)	-80%	
2420	24208330	5300	GOLF MATERIALS&SUPPLIES	E	85,500.00	6,756.44	92,256.44	57,898.27	32,551.68	1,806.49	98.00	51,645.19	6,253.08	12%	
2420	24208330	5325	GOLF UTILITIES	E	23,400.00	1,660.48	25,060.48	6,855.35	17,981.58	223.55	99.10	7,178.03	(322.68)	-4%	
2420	24208340	4300	SENIOR SVC CHARGES FOR SERVICE	E	(40,000.00)	-	(40,000.00)	(40,320.25)	-	320.25	100.80	(26,957.00)	13,363.25	50%	
2420	24208340	5105	SENIOR SVC FULL TIME WAGES	E	120,275.00	-	120,275.00	58,816.82	-	61,458.18	48.90	55,843.38	2,973.44	5%	
2420	24208340	5110	SENIOR SVC PART-TIME WAGES	E	22,098.00	-	22,098.00	17,338.75	-	4,759.25	75.50	9,949.48	7,489.27	76%	
2420	24208340	5115	SENIOR CENTER OVERTIME	E	1,500.00	-	1,500.00	986.17	-	513.83	65.90	1,158.99	(109.62)	-15%	
2420	24208340	5130	SENIOR SVC RETIREMENT	E	20,032.00	-	20,032.00	10,800.17	-	9,231.83	53.90	9,360.68	1,439.49	15%	
2420	24208340	5135	SENIOR SVC INSURANCE	E	25,401.00	-	25,401.00	11,832.14	-	13,568.86	46.60	15,261.92	(3,429.78)	-22%	
2420	24208340	5140	SENIOR SVC WORKERS COMP	E	2,872.00	-	2,872.00	1,542.91	-	1,329.09	53.70	1,284.39	258.52	20%	
2420	24208340	5145	SENIOR SVC MEDICARE	E	2,067.00	-	2,067.00	1,106.35	-	960.65	53.50	959.17	147.18	15%	
2420	24208340	5160	SENIOR SVC OTHER BENEFITS	E	90.00	-	90.00	45.00	-	45.00	50.00	40.00	5.00	13%	
2420	24208340	5205	SENIOR SVC CONTRACT SERVICES	E	31,000.00	2,128.07	33,128.07	8,234.70	8,716.14	16,177.23	51.20	6,553.95	1,680.75	26%	
2420	24208340	5210	SENIOR SVC PROF SERVICES	E	3,000.00	2,273.29	5,273.29	60.29	5,213.00	-	100.00	-	60.29	100%	
2420	24208340	5215	SENIOR SVC TECH SERVICES	E	500.00	-	500.00	500.00	-	-	100.00	500.00	-	0%	
2420	24208340	5300	SENIOR SVC MATERIALS&SUPPLIES	E	16,200.00	1,767.45	17,967.45	6,893.83	4,920.94	6,152.68	65.80	4,822.75	2,071.08	43%	
2420	24208340	5310	SENIOR SVC OFFICE EXPENSE	E	750.00	173.95	923.95	229.56	694.39	-	100.00	282.07	(52.51)	-19%	
2420	24208370	4025	SWIM CLUB OTHER TAXES	R	-	-	-	(999.80)	-	999.80	100.00	(824.88)	174.92	21%	
2420	24208370	4320	SWIM CLUB TAXABLE SALES	R	(30,000.00)	-	(30,000.00)	(14,654.63)	-	(15,343.37)	39.80				

ACCOUNT INFORMATION				2024 BUDGET INFORMATION				Q2 2024 ACTUAL				Q2 2024 VS Q2 2023				
2420	24208400	5210	REC PROG PROF SERVICES	E	-	3,500.00	444.00	3,944.00	1,029.80	2,914.20	-	100.00	556.00	473.80	85%	
2420	24208400	5215	REC PROG TECH SERVICES	E	-	1,500.00	-	1,500.00	1,500.00	-	-	100.00	1,500.00	-	0%	
2420	24208400	5225	REC PROG PROF DEVELOPMENT	E	-	1,500.00	-	1,500.00	1,518.98	981.02	-	100.00	216.00	302.98	140%	
2420	24208400	5300	REC PROG MATERIALS&SUPPLIES	E	-	12,000.00	928.05	12,928.05	4,730.33	7,688.96	-	100.00	5,153.17	2,535.79	49%	
2420	24208400	5325	REC PROG UTILITIES	E	-	2,800.00	-	2,800.00	1,111.26	1,588.74	-	100.00	96.40	1,103.88	1%	
			Total 08 PARKS & RECREATION			536,354.00	137,500.88	673,854.88	(342,011.56)	394,076.41	621,790.03	7.80	(278,367.45)	(63,644.11)	23%	
			Total 45 LEISURE TIME ACTIVITIES			536,354.00	137,500.88	673,854.88	(342,011.56)	394,076.41	621,790.03	7.80	(278,367.45)	(63,644.11)	23%	
2420			Total 2420 PARKS & RECREATION FUND			536,354.00	137,500.88	673,854.88	(342,011.56)	394,076.41	621,790.03	7.80	(278,367.45)	(63,644.11)	23%	
2430	24311000	4000	INCOME TAXES	R	-	(1,785,950.00)	-	(1,785,950.00)	(951,275.52)	-	(834,674.48)	53.30	(764,746.02)	186,529.50	24%	
2430	24311000	4005	REFUNDS	R	-	57,625.00	-	57,625.00	23,562.50	-	34,062.50	40.90	15,671.15	(7,891.35)	50%	
2430	24311000	4210	PENALTY & INTEREST	R	-	(18,000.00)	-	(18,000.00)	(20,420.38)	-	2,420.38	113.40	(9,567.65)	10,852.73	113%	
2430	24311450	4205	ENGINEERING FINES & FEES	R	-	-	-	-	-	-	-	-	(30,201.37)	(30,201.37)	-100%	
2430	24311450	5115	OVERTIME	E	-	-	-	-	-	-	-	-	284.46	(284.46)	-100%	
2430	24311450	5130	ENGINEERING RETIREMENT	E	-	-	-	-	-	-	-	-	39.82	(39.82)	-100%	
2430	24311450	5135	ENGINEERING INSURANCE	E	-	-	-	(50.74)	-	-	50.74	100.00	11,194.43	(11,245.17)	-100%	
2430	24311450	5140	ENGINEERING WORKERS COMP	E	-	-	-	-	-	-	-	-	5.28	(5.28)	-100%	
2430	24311450	5145	ENGINEERING MEDICARE	E	-	-	-	-	-	-	-	-	24.13	(4.13)	-100%	
2430	24311450	5160	ENGINEERING OTHER BENEFITS	E	-	-	-	-	-	-	-	-	0.23	(0.23)	-100%	
2430	24311450	5210	ENGINEERING PROF SERVICES	E	-	-	21,599.37	21,599.37	-	21,599.37	-	100.00	7,130.63	(7,130.63)	-100%	
2430	24311450	5310	ENGINEERING OFFICE EXPENSE	E	-	-	429.00	429.00	-	429.00	-	100.00	499.00	(499.00)	-100%	
2430	24311470	4205	FINES & FEES	R	-	(5,480.00)	-	(5,480.00)	-	-	(5,480.00)	-	-	-	100%	
2430	24311470	5205	GARAGE CONTRACT SERVICES	E	-	68,790.00	33,104.81	101,894.81	2,542.30	75,334.95	24,017.56	76.40	19,102.84	(16,560.54)	-87%	
2430	24311470	5220	GARAGE MAINTENANCE SERVICES	E	-	18,500.00	2,841.71	21,341.71	8,370.00	10,130.00	2,841.71	86.70	580.14	7,789.86	1343%	
2430	24311470	5300	GARAGE MATERIALS & SUPPLIES	E	-	12,500.00	-	12,500.00	8,370.00	4,130.00	-	100.00	-	8,370.00	100%	
2430	24311470	5325	GARAGE UTILITIES	E	-	30,000.00	-	30,000.00	12,713.02	17,286.98	-	100.00	12,767.83	(54.81)	0%	
			Total 11 PUBLIC SERVICE			124,310.00	(1,688,350.11)	(1,564,040.11)	(916,188.82)	128,910.30	(776,761.59)	50.30	(737,235.10)	(178,953.72)	24%	
2430	24313000	4205	ENGINEERING FINES & FEES	R	-	(60,000.00)	-	(60,000.00)	(70,250.50)	-	10,250.50	117.10	-	70,250.50	100%	
2430	24313000	5105	ENGINEERING FULL TIME WAGES	E	-	848,245.00	-	848,245.00	355,222.79	-	493,022.21	41.90	278,601.36	76,621.43	28%	
2430	24313000	5110	ENGINEERING PART-TIME WAGES	E	-	19,968.00	-	19,968.00	-	-	19,968.00	-	2,800.75	(2,800.75)	-100%	
2430	24313000	5115	OVERTIME	E	-	500.00	-	500.00	26.88	-	473.12	5.40	286.69	(259.81)	-91%	
2430	24313000	5130	ENGINEERING RETIREMENT	E	-	121,012.00	-	121,012.00	49,711.16	-	71,300.84	41.10	39,317.28	10,393.88	26%	
2430	24313000	5135	ENGINEERING INSURANCE	E	-	184,660.00	-	184,660.00	70,062.98	-	114,597.02	37.90	59,226.41	10,836.57	18%	
2430	24313000	5140	ENGINEERING WORKERS COMP	E	-	17,377.00	-	17,377.00	7,104.41	-	10,272.59	40.90	5,466.28	1,638.13	30%	
2430	24313000	5145	ENGINEERING MEDICARE	E	-	12,383.00	-	12,383.00	5,049.37	-	7,333.63	40.80	4,006.13	1,043.24	26%	
2430	24313000	5160	ENGINEERING OTHER BENEFITS	E	-	352.00	-	352.00	134.46	-	217.54	38.20	103.99	30.47	29%	
2430	24313000	5205	ENGINEERING CONTRACT SERVICES	E	-	500.00	-	500.00	403.83	96.17	-	100.00	223.55	180.28	81%	
2430	24313000	5210	ENGINEERING PROF SERVICES	E	-	1,403,500.00	189,078.92	1,592,578.92	15,991.36	192,980.36	1,383,607.20	13.10	66,715.11	(50,723.75)	-76%	
2430	24313000	5215	ENGINEERING TECH SERVICES	E	-	5,187.00	243.08	5,430.08	1,324.56	4,105.52	-	100.00	493.60	830.96	168%	
2430	24313000	5225	ENGINEERING PROF DEVELOPMENT	E	-	-	257.50	257.50	43.50	-	214.00	-	100.00	-	43.50	100%
2430	24313000	5310	ENGINEERING OFFICE EXPENSE	E	-	7,500.00	145.00	7,645.00	1,238.08	6,348.94	58.98	99.20	2,687.61	(1,449.53)	-54%	
2430	24313000	5325	ENGINEERING UTILITIES	E	-	4,200.00	-	4,200.00	1,630.23	2,569.77	-	100.00	2,343.04	(712.81)	-30%	
2430	24313000		Total 13 ENGINEERING			568,709.00	2,196,399.50	2,755,108.50	437,683.16	2,111,101.23	23.40	462,271.90	(24,578.69)	-9%		
			Total 20 GENERAL GOVERNMENT			693,019.00	498,049.39	1,191,068.39	(478,495.71)	335,224.46	1,334,339.64	(12.00)	(274,963.30)	(203,532.41)	74%	
2430			Total 2430 PUBLIC SERVICE FUND			693,019.00	498,049.39	1,191,068.39	(478,495.71)	335,224.46	1,334,339.64	(12.00)	(274,963.30)	(203,532.41)	74%	
2440	24403000	4600	OP SETT MISCELLANEOUS	R	-	-	-	-	(8,989.21)	-	8,989.21	100.00	(19,733.10)	10,743.89	-54%	
			Total 03 LAW DEPARTMENT			-	-	-	(8,989.21)	-	8,989.21	100.00	(19,733.10)	10,743.89	-54%	
			Total 30 PUBLIC HEALTH & WELFARE			-	-	-	(8,989.21)	-	8,989.21	100.00	(19,733.10)	10,743.89	-54%	
2440			Total 2440 OPIOID SETTLEMENT			-	-	-	(8,989.21)	-	8,989.21	100.00	(19,733.10)	10,743.89	-54%	
3220	32206500	5505	NATUREWRK GRANT CAPITAL PROJ	E	-	175,000.00	-	175,000.00	-	-	175,000.00	-	-	-	100%	
			Total 08 PARKS & RECREATION			175,000.00	-	175,000.00	-	-	175,000.00	-	-	-	100%	
			Total 45 LEISURE TIME ACTIVITIES			175,000.00	-	175,000.00	-	-	175,000.00	-	-	-	100%	
3220			Total 3220 STATE CAPITAL GRANT FUND			175,000.00	-	175,000.00	-	-	175,000.00	-	-	-	100%	
3230	32311000	5505	OPWC CAPITAL PROJ	E	-	999,999.00	-	999,999.00	-	999,999.00	-	100.00	-	-	100%	
			Total 11 PUBLIC SERVICE			999,999.00	-	999,999.00	-	999,999.00	-	100.00	-	-	100%	
			Total 35 TRANSPORTATION			999,999.00	-	999,999.00	-	999,999.00	-	100.00	-	-	100%	
3230			Total 3230 OPWC FUND			999,999.00	-	999,999.00	-	999,999.00	-	100.00	-	-	100%	
3250	32506000	5500	CAPITAL IMPROVE CAPITAL MAINT	E	-	347,966.76	347,966.76	2,923.74	338,196.80	6,846.22	98.00	103,064.35	(100,140.61)	-97%		
3250	32506000	5505	CAPITAL IMPROVE CAPITAL PROJ	E	-	103,466.27	-	103,466.27	6,609.60	-	96,826.67	30.00	100.00	-	6,609.60	31%
3250	32506550	4000	INCOME TAXES	R	-	(12,807,000.00)	1,159,500.00	(11,647,500.00)	(6,203,970.81)	-	(5,443,529.19)	53.30	(5,735,596.34)	468,374.47	8%	
3250	32506550	4005	REFUNDS	R	-	384,150.00	-	384,150.00	153,668.44	-	230,481.56	40.00	117,533.62	(36,134.82)	31%	
3250	32506550	4100	CAPITAL IMPROVE GRANTS	R	-	-	(118,979.00)	-	(118,979.04)	-	0.04	100.00	-	118,979.04	100%	
3250	32506550	4210	PENALTY & INTEREST	R	-	(120,000.00)	-	(120,000.00)	(133,176.52)	-	13,176.52	111.00	(71,757.20)	61,419.32	86%	
3250	32506550	4315	SPECIAL ASSESSMENTS	R	-	(31,800.00)	-	(31,800.00)	(15,933.98)	-	(15,866.02)	50.10	-	15,933.98	100%	
3250	32506550	4400	CAPITAL INVESTMENT INCOME	R	-	(800,000.00)	-	(800,000.00)	(340,733.69)	-	(459,266.31)	42.60	-	340,733.69	100%	
3250	32506550	4500	DEBT PROCEEDS	R	-	(53,765,000.00)	-	(53,765,000.00)	(51,765,000.00)	-	(2,000,000.00)	96.30	-	51,765,000.00	100%	
3250	32506550	4510	SALE OF CAPITAL ASSETS	R	-	(88,384.00)	-	(88,384.00)	(88,384.93)	-	0.93	100.00	-	88,384.93	100%	
3250	32506550	4600	CAPITAL IMPROVE MISCELLANEOUS	E	-	-	-	-	-	-	-	-	(5,865.54)	(5,865.54)	-100%	
3250	32506550	5500	CAPITAL IMPROVE CAPITAL MAINT	E	-	8,470,000.00	2,474,103.37	10,944,103.37	707,610.52	8,396,356.64	1,841,136.21	83.20	323,795.90	383,814.62	119%	
3250	32506550	5505	CAPITAL IMPROVE CAPITAL PROJ	E	-	2,960,000.00	59,342,979.60	62,302,979.60	10,040,342.37	58,605,103.52	2,657,833.71	96.70	842,052.71	197,989.86	24%	
3250	32506550	5510	CAPITAL IMPROVE CAPITAL EQUIP	E	-	1,603,792.00	5,432,474.68	7,036,266.68	925,232.77	5,132,498.35	1,863,535.56	86.10	523,405.06	401,827.71	77%	
3250	32506550	5515	CAPITAL IMPROVE LAND ACQ	E	-	300,000.00	200,000.00	500,000.00	185,501.37	-	314,498.63	37.10	-	185,501.37	100%	
3250	32506550	5900	TRANSFER OUT	E	-	-	79,254.00	79,254.00	-	-	79,254.00	-	-	-	100%	
			Total 06 FINANCE DEPARTMENT			790,942.00	14,335,581.68	15,126,523.68	(55,644,590.16)	72,567,981.98	(1,796,868.14)	111.90	(3,903,367.44)	(51,741,222.72)	1326%	
			Total 00 NOT IN USE			790,942.00	14,335,581.68	15,126,523.68	(55,644,590.16)	72,567,981.98	(1,796,868.14)	111.90	(3,903,367.44)	(51,741,222.72)	1326%	
3270	32708000	4205	Total 3250 CAPITAL IMPROVEMENT FUND			790,942.00	14,335,581.68	15,126,523.68	(55,644,590.16)	72,567,981.98	(1,796,868.14)	111.90	(3,903,367.44)	(51,741,222.72)	1326%	
			PARKS & REC CAPITAL FINES & FE	R	-	-	-	(500.00)	-	500.00	100.00	100.00	(1,000.00)	500.00	-50%	

ACCOUNT INFORMATION			2024 BUDGET INFORMATION			Q2 2024 ACTUAL			Q2 2024 VS Q2 2023					
6310	63111000	5160	STORM OTHER BENEFITS	E	-	146.00	42.13	-	103.87	28.90	47.12	(4.99)	-11%	
6310	63111000	5205	STORM CONTRACT SERVICES	E	18,050.00	5,101.15	23,151.15	8,213.29	14,760.76	177.10	99.20	16,480.69	(8,267.40)	-50%
6310	63111000	5210	STORM PROF SERVICES	E	406,963.00	48,286.83	454,249.83	136,257.89	154,000.44	163,931.50	63.90	44,177.00	92,080.89	208%
6310	63111000	5211	STORM REGULATORY SERVICES	E	75,000.00	-	75,000.00	-	52,200.00	-	100.00	28,000.00	24,200.00	86%
6310	63111000	5215	STORM TECH SERVICES	E	14,920.00	25.67	14,945.67	9,489.47	5,456.20	100.00	9,938.70	1,449.23	1,449.23	5%
6310	63111000	5220	STORM MAINT SERVICES	E	54,000.00	3,626.83	57,626.83	16,015.00	20,825.00	20,786.83	63.90	5,465.00	10,550.00	193%
6310	63111000	5300	STORM MATERIALS/SUPPLIES	E	30,000.00	10,043.89	40,043.89	16,567.71	22,475.44	1,000.74	97.50	22,229.64	(5,661.93)	-25%
6310	63111000	5310	OFFICE EXPENSE	E	500.00	-	500.00	12.50	487.50	-	100.00	-	12.50	100%
6310	63111000	5315	STORM E RELATIONS&SAFETY	E	1,200.00	800.00	2,000.00	1,219.74	780.26	-	100.00	1,048.83	170.91	16%
6310	63111000	5320	STORM OPERATING EQUIP	E	400.00	2,492.64	2,892.64	779.81	2,112.83	-	100.00	231.74	548.07	237%
6310	63111000	5325	STORM UTILITIES	E	1,760.00	-	1,760.00	744.10	839.90	176.00	90.00	794.52	(50.42)	-6%
6310	63111000	5500	STORM CAPITAL PROJ	E	1,075,000.00	6,658.00	1,081,658.00	-	302,955.40	778,702.60	28.00	-	-	100%
6310	63111000	5505	STORM CAPITAL MAINT	E	-	99,859.43	99,859.43	80,524.30	45,568.26	(26,233.13)	128.30	-	80,524.30	100%
6310	63111000	5510	STORM CAPITAL EQUIP	E	-	186,034.53	186,034.53	8,600.00	128,444.53	48,990.00	73.70	-	8,600.00	100%
6310	63111000	5900	STORM TRANSFER OUT	E	173,362.00	-	173,362.00	173,362.00	-	100.00	-	172,174.00	1,188.00	1%
			Total 11 PUBLIC SERVICE		1,066,142.00	363,021.84	1,429,163.84	7,453.88	722,145.84	699,564.12	51.10	(114,456.02)	121,949.90	-107%
			Total 00 NOT IN USE		1,066,142.00	363,021.84	1,429,163.84	7,453.88	722,145.84	699,564.12	51.10	(114,456.02)	121,949.90	-107%
6310			Total 6310 STORMWATER FUND		1,066,142.00	363,021.84	1,429,163.84	7,453.88	722,145.84	699,564.12	51.10	(114,456.02)	121,949.90	-107%
6510	65111000	4200	WATER LICENSES & PERMITS	R	(1,200.00)	-	(1,200.00)	(450.00)	-	(750.00)	37.50	(487.50)	(37.50)	8%
6510	65111000	4205	WATER FINES & FEES	R	(1,100.00)	-	(1,100.00)	(1,055.00)	-	(45.00)	95.90	(640.00)	415.00	65%
6510	65111000	4210	WATER PENALTY & INTEREST	R	(66,000.00)	-	(66,000.00)	(37,260.97)	-	(28,739.03)	56.50	(39,956.37)	(2,695.40)	-7%
6510	65111000	4300	WATER CHARGES FOR SERVICES	R	(10,005,380.00)	-	(10,005,380.00)	(4,413,709.61)	-	(5,591,670.39)	44.10	(4,124,804.87)	288,904.74	7%
6510	65111000	4515	WATER INS PROCEEDS	R	-	-	-	-	-	-	-	(270.16)	(270.16)	-100%
6510	65111000	4600	WATER MISCELLANEOUS	R	(20,000.00)	-	(20,000.00)	(13,193.06)	-	(6,806.94)	66.00	(56,168.25)	(42,975.19)	-77%
6510	65111000	5105	WATER FULLTIME WAGES	E	509,540.00	-	509,540.00	211,849.22	-	297,690.78	41.60	200,958.61	10,890.61	5%
6510	65111000	5110	WATER PART-TIME WAGES	E	-	-	-	-	-	-	-	1,866.24	(1,866.24)	-100%
6510	65111000	5115	WATER OVERTIME	E	27,000.00	-	27,000.00	8,405.95	-	18,594.05	31.10	7,796.86	6,099.09	8%
6510	65111000	5130	WATER RETIREMENT	E	74,229.00	-	74,229.00	30,498.30	-	43,730.70	41.10	29,002.14	1,496.16	5%
6510	65111000	5135	WATER INSURANCE	E	132,031.00	-	132,031.00	62,146.97	-	69,884.03	47.10	76,335.59	(14,187.62)	-19%
6510	65111000	5140	WATER WORKERS COMP	E	10,575.00	-	10,575.00	4,401.94	-	6,173.06	41.60	4,076.78	326.16	8%
6510	65111000	5145	WATER MEDICARE	E	7,589.00	-	7,589.00	3,067.61	-	4,521.39	40.40	2,936.93	130.68	4%
6510	65111000	5150	WATER UNIFORM ALLOW	E	2,702.00	992.87	3,694.87	2,606.17	579.33	509.37	86.20	2,583.02	23.15	1%
6510	65111000	5160	WATER OTHER BENEFITS	E	229.00	-	229.00	89.29	-	139.54	39.10	83.18	6.11	7%
6510	65111000	5205	WATER CONTRACT SERVICES	E	7,970,815.00	3,774,330.93	11,745,145.93	5,128,768.98	6,320,228.04	296,148.91	97.50	5,189,185.17	(6,046.19)	-1%
6510	65111000	5210	WATER PROF SERVICES	E	515,456.00	32,050.34	547,506.34	234,173.40	43,532.61	229,803.33	58.00	106,463.17	127,710.23	120%
6510	65111000	5211	WATER REGULATORY SERVICES	E	45,800.00	237,606.04	283,406.04	27,146.67	249,570.32	6,689.05	97.60	12,267.55	14,879.12	121%
6510	65111000	5215	WATER TECH SERVICES	E	60,605.00	3,150.67	63,755.67	34,174.09	9,081.58	20,500.00	67.80	31,898.30	2,275.79	7%
6510	65111000	5220	WATER MAINT SERVICES	E	41,000.00	8,261.83	49,261.83	33,794.60	13,743.40	1,723.83	96.50	11,295.00	22,499.60	199%
6510	65111000	5225	WATER PROF DEVELOPMENT	E	2,500.00	1,606.00	4,106.00	-	2,500.00	1,606.00	60.90	1,042.52	(1,042.52)	-100%
6510	65111000	5300	WATER MATERIALS/SUPPLIES	E	317,200.00	256,285.19	573,485.19	129,369.46	313,731.98	130,383.75	77.30	82,305.01	47,064.45	57%
6510	65111000	5310	WATER OFFICE EXPENSE	E	1,500.00	840.00	2,340.00	65.96	1,404.04	840.00	64.10	156.99	(61.03)	-39%
6510	65111000	5315	WATER E RELATIONS&SAFETY	E	1,500.00	532.90	2,032.90	1,219.75	780.25	32.90	98.40	468.82	750.93	160%
6510	65111000	5320	WATER OPERATING EQUIP	E	5,800.00	1,859.04	7,659.04	2,124.09	3,512.83	2,022.12	73.60	4,242.25	(2,118.16)	-50%
6510	65111000	5325	WATER UTILITIES	E	54,060.00	4,264.20	58,324.20	22,077.98	36,334.22	(88.00)	100.20	25,244.75	(3,166.77)	-13%
6510	65111000	5510	WATER CAPITAL EQUIP	E	-	203,859.48	203,859.48	34,400.00	169,459.48	-	100.00	-	34,400.00	100%
6510	65111000	5905	WATER ADVANCE OUT	E	-	-	-	-	-	-	-	129,150.00	(129,150.00)	-100%
			Total 11 PUBLIC SERVICE		(313,565.00)	4,525,639.49	4,212,074.49	1,504,741.79	7,204,458.08	(4,497,125.38)	206.80	1,697,029.73	(192,287.94)	-11%
			Total 00 NOT IN USE		(313,565.00)	4,525,639.49	4,212,074.49	1,504,741.79	7,204,458.08	(4,497,125.38)	206.80	1,697,029.73	(192,287.94)	-11%
6510			Total 6510 WATER FUND		(313,565.00)	4,525,639.49	4,212,074.49	1,504,741.79	7,204,458.08	(4,497,125.38)	206.80	1,697,029.73	(192,287.94)	-11%
6520	65211000	4210	WATER CAP PENALTY & INTEREST	R	(2,000.00)	-	(2,000.00)	(2,683.07)	-	683.07	134.20	(1,492.82)	1,190.25	80%
6520	65211000	4300	WATER CAP CHARGES FOR SERVICES	R	(534,000.00)	(967,048.00)	(1,501,048.00)	(868,008.62)	-	(633,040.38)	57.80	(316,260.76)	551,747.86	174%
6520	65211000	5205	WATER CAP CONTRACT SERVICES	E	35,000.00	-	35,000.00	-	-	35,000.00	-	-	-	100%
6520	65211000	5900	CAPITAL MAINTENANCE	E	1,250,000.00	360,463.92	1,610,463.92	61,366.72	714,997.44	834,099.76	48.20	9,181.91	52,184.81	568%
6520	65211000	5905	WATER CAP CAPITAL PROJ	E	687,500.00	1,040,657.43	5,988,357.43	2,886,678.99	2,087,764.66	623,933.88	98.90	47,918.64	2,838,760.25	5924%
6520	65211000	5910	WATER CAP CAPITAL EQUIP	E	-	472,046.62	472,046.62	-	472,046.62	-	100.00	-	-	100%
6520	65211000	5900	WATER CAP TRANSFER OUT	E	25,874.00	-	25,874.00	25,874.00	-	-	100.00	25,676.00	198.00	1%
			Total 11 PUBLIC SERVICE		1,462,374.00	4,776,318.97	6,238,692.97	2,103,227.92	3,274,808.72	860,656.33	86.20	(234,977.03)	2,338,204.95	-995%
			Total 00 NOT IN USE		1,462,374.00	4,776,318.97	6,238,692.97	2,103,227.92	3,274,808.72	860,656.33	86.20	(234,977.03)	2,338,204.95	-995%
6520			Total 6520 WATER CAPITAL FUND		1,462,374.00	4,776,318.97	6,238,692.97	2,103,227.92	3,274,808.72	860,656.33	86.20	(234,977.03)	2,338,204.95	-995%
6610	66111000	4200	SEWER LICENSES & PERMITS	R	(1,200.00)	-	(1,200.00)	(450.00)	-	(750.00)	37.50	(487.50)	(37.50)	8%
6610	66111000	4205	SEWER FINES & FEES	R	(840,000.00)	-	(840,000.00)	(486,242.70)	-	(353,757.30)	57.90	(457,845.40)	28,397.30	6%
6610	66111000	4210	SEWER PENALTY & INTEREST	R	(70,000.00)	-	(70,000.00)	(37,072.16)	-	(32,927.84)	53.00	(41,173.89)	(4,101.73)	-10%
6610	66111000	4300	SEWER CHARGES FOR SERVICES	R	(8,250,770.00)	-	(8,250,770.00)	(3,912,711.43)	-	(4,338,058.57)	47.40	(3,613,538.26)	299,173.17	8%
6610	66111000	4600	MISCELLANEOUS	R	-	-	-	-	-	-	-	(583.86)	(583.86)	-100%
6610	66111000	5105	SEWER FULLTIME WAGES	E	509,540.00	-	509,540.00	211,849.94	-	297,690.06	41.60	200,959.08	10,890.86	5%
6610	66111000	5110	SEWER PART-TIME WAGES	E	-	-	-	-	-	-	-	1,866.24	(1,866.24)	-100%
6610	66111000	5115	SEWER OVERTIME	E	27,000.00	-	27,000.00	8,406.09	-	18,593.91	31.10	7,796.86	6,099.11	8%
6610	66111000	5130	SEWER RETIREMENT	E	74,232.00	-	74,232.00	30,498.73	-	43,733.27	41.10	29,002.36	1,496.37	5%
6610	66111000	5135	SEWER INSURANCE	E	132,031.00	-	132,031.00	62,146.97	-	69,884.03	47.10	76,335.06	(14,188.09)	-19%
6610	66111000	5140	SEWER WORKERS COMP	E	10,579.00	-	10,579.00	4,402.26	-	6,176.74	41.60	4,076.08	326.18	8%
6610	66111000	5145	SEWER MEDICARE	E	7,593.00	-	7,593.00	3,067.91	-	4,525.09	40.40	2,937.30	130.61	4%
6610	66111000	5150	SEWER UNIFORM ALLOW	E	2,702.00	992.87	3,694.87	2,606.19	579.31	509.37	86.20	2,583.02	23.17	1%
6610	66111000	5160	SEWER OTHER BENEFITS	E	229.00	-	229.00	89.46	-	139.54	39.10	83.27	6.19	7%
6610	66111000	5205	SEWER CONTRACT SERVICES	E	7,152,815.00	3,340,278.62	10,493,093.62	3,066,711.08	5,449,813.41	1,976,599.13	81.20	4,425,772.83	(1,359,061.75)	-31%</

ACCOUNT INFORMATION				2024 BUDGET INFORMATION				Q2 2024 ACTUAL				Q2 2024 VS Q2 2023			
				Total 08 PARKS & RECREATION	-	197.70	197.70	(792.28)	1,600.00	(610.02)	408.60	266.20	(1,058.48)	-398%	
				Total 00 NOT IN USE	-	197.70	197.70	(792.28)	1,600.00	(610.02)	408.60	266.20	(1,058.48)	-398%	
8570				Total 8570 VETERANS MEMORIAL FUND		197.70	197.70	(792.28)	1,600.00	(610.02)	408.60	266.20	(1,058.48)	-398%	
8500	85011000	4210	REFUSE PENALTY & INTEREST	R	(27,000.00)	-	(27,000.00)	(15,150.14)	-	(11,849.86)	56.10	(16,357.40)	(1,207.26)	-7%	
8500	85011000	4300	REFUSE CHARGES FOR SERVICES	R	(2,302,800.00)	-	(2,302,800.00)	(1,295,127.09)	-	(1,007,672.91)	56.20	(1,281,881.66)	(13,245.43)	1%	
8500	85011000	4600	MISCELLANEOUS	R	-	-	-	(304.78)	-	304.78	100.00	-	304.78	100%	
8500	85011000	5205	REFUSE CONTRACT SERVICES	E	2,536,900.00	223,138.40	2,759,638.40	1,237,589.39	1,522,049.01	-	100.00	1,273,684.09	(36,094.70)	-3%	
8500	85011000	5215	TECHNOLOGY SERVICES	E	9,600.00	-	9,600.00	4,658.80	4,941.20	-	100.00	5,216.09	(557.29)	-11%	
8500	85011000	5300	MATERIALS & SUPPLIES	E	10,000.00	-	10,000.00	3,045.00	6,955.00	-	100.00	-	3,045.00	100%	
8500	85011000	5320	OPERATING EQUIPMENT	E	-	42,500.00	42,500.00	21,290.10	21,209.90	-	100.00	-	21,290.10	100%	
				Total 11 PUBLIC SERVICE		226,300.00	265,638.40	491,938.40	(43,998.72)	1,555,155.11	(1,019,217.99)	307.20	(19,338.88)	(24,659.84)	128%
				Total 00 NOT IN USE		226,300.00	265,638.40	491,938.40	(43,998.72)	1,555,155.11	(1,019,217.99)	307.20	(19,338.88)	(24,659.84)	128%
8500				Total 8500 REFUSE ESCROW FUND		226,300.00	265,638.40	491,938.40	(43,998.72)	1,555,155.11	(1,019,217.99)	307.20	(19,338.88)	(24,659.84)	128%
8600	86011000	4205	DEV ESCROW FINES & FEES	R	(750,000.00)	(2,189.68)	(752,189.68)	(505,156.20)	-	(247,033.48)	67.20	(101,648.00)	403,508.20	397%	
8600	86011000	5205	DEV ESCROW CONTRACT SERVICES	E	750,000.00	1,067,573.89	1,817,573.89	217,404.10	1,348,026.01	252,143.78	86.10	142,539.65	74,864.45	53%	
8600	86011450	4205	ROW ESCROW FINES & FEES	R	(750,000.00)	-	(750,000.00)	(12,987.50)	-	(737,012.50)	1.70	-	12,987.50	100%	
8600	86011450	5205	ROW ESCROW CONTRACT SERVICES	E	750,000.00	253,448.94	1,003,448.94	11,079.84	239,439.59	752,909.51	25.00	13,292.00	(2,212.10)	-17%	
				Total 11 PUBLIC SERVICE		-	1,318,833.15	1,318,833.15	(289,659.76)	1,587,465.60	21,027.31	98.40	54,183.65	(343,843.41)	-635%
				Total 00 NOT IN USE		-	1,318,833.15	1,318,833.15	(289,659.76)	1,587,465.60	21,027.31	98.40	54,183.65	(343,843.41)	-635%
8600				Total 8600 DEVELOPERS ESCROW FUND		-	1,318,833.15	1,318,833.15	(289,659.76)	1,587,465.60	21,027.31	98.40	54,183.65	(343,843.41)	-635%
9000	90005000	4310	WORKERS COMP ADMIN CHARGES	R	(425,684.00)	-	(425,684.00)	(190,186.83)	-	(235,497.17)	44.70	(166,404.42)	23,782.41	14%	
9000	90005000	4600	MISCELLANEOUS	R	-	-	-	(3.21)	-	3.21	100.00	(236.84)	(233.63)	-99%	
9000	90005000	5205	WORK COMP CONTRACT SERVICES	E	135,884.00	17,732.00	153,616.00	134,190.00	15,665.00	3,761.00	97.60	103,455.00	30,735.00	30%	
9000	90005000	5230	WORK COMP CLAIMS & JUDGEMENTS	E	150,000.00	-	150,000.00	96,559.93	-	53,440.07	64.40	87,542.68	9,017.25	10%	
				Total 05 HUMAN RESOURCES DEPARTMENT		(139,800.00)	17,732.00	(122,068.00)	40,559.89	15,665.00	(178,292.89)	(46.10)	24,356.42	16,203.47	67%
				Total 00 NOT IN USE		(139,800.00)	17,732.00	(122,068.00)	40,559.89	15,665.00	(178,292.89)	(46.10)	24,356.42	16,203.47	67%
9000				Total 9000 WORKERS COMP FUND		(139,800.00)	17,732.00	(122,068.00)	40,559.89	15,665.00	(178,292.89)	(46.10)	24,356.42	16,203.47	67%
9010	90106250	4515	INSURANCE PROCEEDS	R	-	-	-	(147,694.57)	-	147,694.57	100.00	-	147,694.57	100%	
9010	90106250	4600	RISK INS TRANSFER IN	R	(20,000.00)	-	(20,000.00)	(20,000.00)	-	-	100.00	-	20,000.00	100%	
9010	90106250	5230	RISK INS CLAIMS & JUDGEMENTS	E	20,000.00	122,288.13	142,288.13	15,369.76	4,630.24	122,288.13	14.10	-	15,369.76	100%	
				Total 06 FINANCE DEPARTMENT		-	122,288.13	122,288.13	(152,324.81)	4,630.24	269,982.70	(120.80)	-	(152,324.81)	100%
				Total 20 GENERAL GOVERNMENT		-	122,288.13	122,288.13	(152,324.81)	4,630.24	269,982.70	(120.80)	-	(152,324.81)	100%
9010				Total 9010 RISK INSURANCE FUND		-	122,288.13	122,288.13	(152,324.81)	4,630.24	269,982.70	(120.80)	-	(152,324.81)	100%
				Revenue Total		(89,996,668.00)	(70,470,219.68)	(160,466,887.68)	(117,468,861.57)	-	(42,998,026.11)	73.20	(44,161,672.67)	73,307,188.90	166%
				Expense Total		93,815,912.50	118,762,297.02	212,578,209.52	53,939,023.40	120,046,285.84	38,592,900.28	81.80	34,570,372.69	19,368,650.71	56%
				Grand Total		3,819,244.50	48,292,077.34	52,111,321.84	(63,529,838.17)	120,046,285.84	(4,405,125.83)	108.50	(9,591,299.98)	53,938,538.19	562%

Additional Information

Income Tax

Income Tax remains Gahanna's largest source of revenue. Through the second quarter of 2024 income tax made up 658% of total General Fund revenue, 90% of the Capital Improvement Fund Revenue, and 64% of the three Special Revenue Funds, established for operations related to Public Safety (82% of revenue), Parks & Recreation (37% of revenue) and Public Service (91% of Revenue). On a cash basis, total income tax collections are \$21M to date. This was allocated as follows:

Fund	Income Tax Revenue	% of Collections
General Fund 1.5%	\$ 12,597,098	61%
Capital Improvement .75%	6,050,302	29%
Public Safety .0675%	544,527	3%
Public Service .115%	927,713	4%
Parks & Recreation .0675%	544,527	3%
	<u>\$ 20,664,167</u>	

The allocation of the 25% to each of the Special Funds was based on the budgeted net cost of the activities in each fund.

Gahanna collects income taxes in three categories: business withholdings, individual/resident returns, and net profit returns. The bulk of these collections, approximately 76% for the second quarter, are from business withholdings, with 10% coming from individual returns and 13% coming from net profits.

The following tables shows the distribution of the 1.5% - and 1% - income tax among these three categories compared to 2023.

Comparative Income Tax Data 1.5%					
Income Tax Type	2023 YTD (\$M)	2024 YTD (\$M)	Difference (\$M)	Pct Change	
Withholding	\$ 8.78	\$ 9.49	\$ 0.71	8.0%	
Individual	\$ 1.83	\$ 1.40	\$ (0.44)	-23.7%	
Net Profit	\$ 1.42	\$ 1.71	\$ 0.29	20.1%	
Total	\$ 12.04	\$ 12.60	\$ 0.56	4.6%	

Comparative Income Tax Data 1%					
Income Tax Type	2022 YTD (\$M)	2023 YTD (\$M)	Difference (\$M)	Pct Change	
Withholding	\$ 5.79	\$ 6.28	\$ 0.49	8.4%	
Individual	\$ 0.78	\$ 0.71	\$ (0.07)	-8.9%	
Net Profit	\$ 0.92	\$ 1.08	\$ 0.16	17.4%	
Total	\$ 7.49	\$ 8.07	\$ 0.58	16.9%	

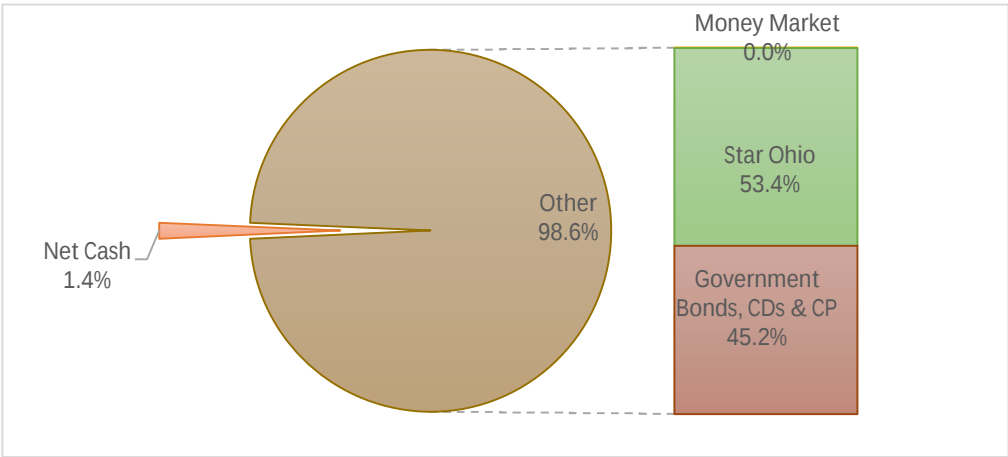
Withholding taxes have increased as anticipated for 2024 as the City is still experiencing economic growth. As noted in the 2023 year-end report the individual tax collections for 2023 were higher than expected based on what appeared to be a large windfall and it was expected this would normalize in 2024. Net profit taxes have

normalized and are trending with increased economic growth as expected. Overall showing continued economic growth for the City with the majority of the increase coming from withholding taxes.

Investments

The City’s cash, while accounted for separately by fund, is pooled and invested in accordance with the City’s Investment Policy (recently amended by ORD-0009-2021) and Ohio Revised Code. Unless otherwise restricted, all interest earnings are credited to the General Fund. Interest earned on bond proceeds are credited to the Capital Improvement Fund.

The City maintains its liquid cash in “checking” style accounts at Huntington National Bank. It invests short- to mid-term funds and bond proceeds at Star Ohio, and the remainder is invested in longer term holdings which are managed by RedTree Investment Group. The chart below details the breakdown of the City’s \$182M portfolio as of June 30, 2024.



As of June 30, 2024, the average duration of the City’s investment portfolio was 1.8 years and the average yield to maturity of the City’s holdings was 4.14%. By comparison, the Star Ohio annualized yield at that same time was 5.44%. Using the US Department of Treasury historical yield curve rates for a 2-year maturity, rates are slightly down from June of 2023 from 4.87% to 4.71% as of the end of the quarter. The Federal Reserve has not increased rates since July 2023 as inflation has significantly reduced. Decreasing to 3% as of the end of the quarter. This is higher than the targeted rate of 2% however there is consumer pressure to reduce the interest rate sooner.

Investment earnings for the year are 99% of the amount planned for 2024. Compared to 2023 investment earnings are up \$608K or 32%. The City’s investment advisors will continue to manage the City’s portfolio in a strategic manner to retain security while taking advantage of the current interest rate environment. Bond proceeds have been placed in a separate Star Ohio account and interest earned through the second quarter is \$341K.

Conclusion

As we end the second quarter of 2024, the City and Central Ohio area continue to experience economic growth. It is expected this growth will continue throughout 2024 and into 2025 before slowing. The financial policies set by the Federal Reserve are forecasting a reduction to the short-term rate in December.

The upcoming challenges for the City will be balancing growth and the increased need for services this will create within resources. At the same time the availability of property with the City for new development and re-development will shrink. There are initiatives for 2024 to identify the best path forward to address these challenges including an economic development plan update and new strategic plan for the City.

Status of Current Finance Department Projects

- Capital Improvement Plan – First meeting with the Advisory Committee was held in April.
- Facility Financing – Series B bonds closed in early June.
- 2023 ACFR – 2023 Annual Comprehensive Financial Report was filed with the Auditor of State and submitted to the GFOA for consideration of the Certificate of Achievement in Financial Reporting
- 2023 Audit – The 2023 audit is currently in peer review with the Auditor of State
- OP& F Legislation – Currently 2 bills to increase employer contributions for OP&F to 24% over a four-year period. SB194 and HB296.
Both bills have same timeframe to increase over four-year period. Initial projected cost over four-year period is \$1.05M. After implementation would be an addition \$450K per year.