



2023 Q1 Report to Council

Overview

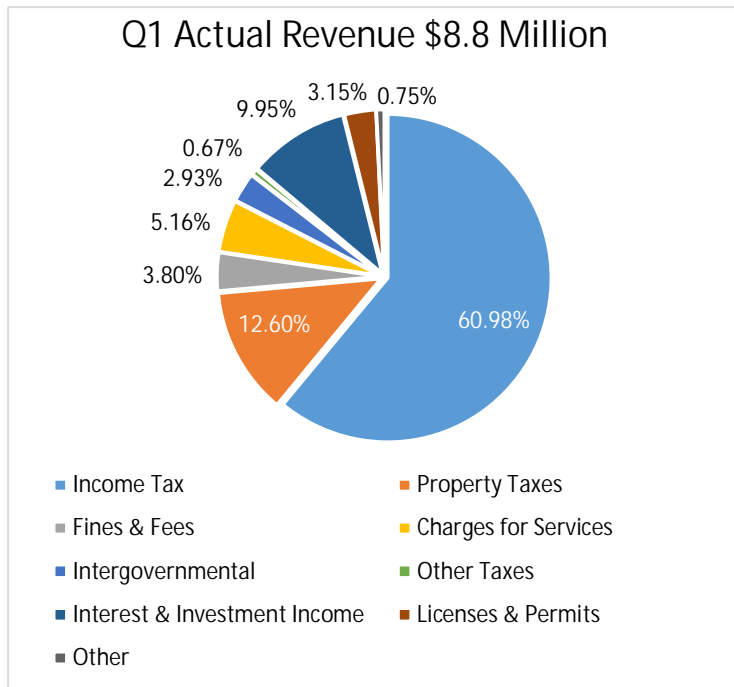
The purpose of this report is to provide Gahanna City Council, residents, and interested parties with an overview of the City's finances for the quarter ended March 31, 2023. The report focuses on the General Fund, which is the primary operating fund for the City, as well as the Public Safety Fund, Parks & 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 March 31, 2023.

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 the first quarter of 2023 is 30% of planned which is expected at the end of the first quarter. The following should be noted:
 - Income taxes are 25% of planned, which is expected. More information on income tax is located in the income tax portion of this report.
 - Property taxes received are 49% of the planned amount. This represents half a year of collections as distributions are received in March and August.
 - Investment income is 54% of planned revenue as the City has been able to capitalize on the rising interest rate environment.
 - Charges for services revenue is 51% of planned revenue as rentals for sports fields and shelters is up compared to the first quarter of 2022 and the Creekside rent was received.
- General Fund revenues compared to 2022 have increased by 18% (or \$1.3M) with almost all revenue resources experiencing growth compared to 2022. Most notable are:
 - Income Tax revenue increased by 9% or (\$460K), See the income tax discussion section of this report.



- Charges for services increased by 80% (or \$201K). This increase is related to increased rentals of park shelters and sports fields and the Creekside rent was received. The City did not receive the rental payment in 2022 as this was based on 2021 activity and the landlord had been experiencing deferred rental payments, and in some cases, rent was not received. The City has been working with the owner for a solution for the 2021 and 2022 payments.
- Interest & Investment Income was expected to increase significantly for 2023 and based on the results the end of the first quarter, the City may surpass the increase predicted. Investment income is nine times the first quarter of 2022 realizing an increase of \$778K.
- Other revenue decreased by 73% (or \$180K) resulting from a one-time reimbursement received in 2022 from AEP for the electric charging stations.

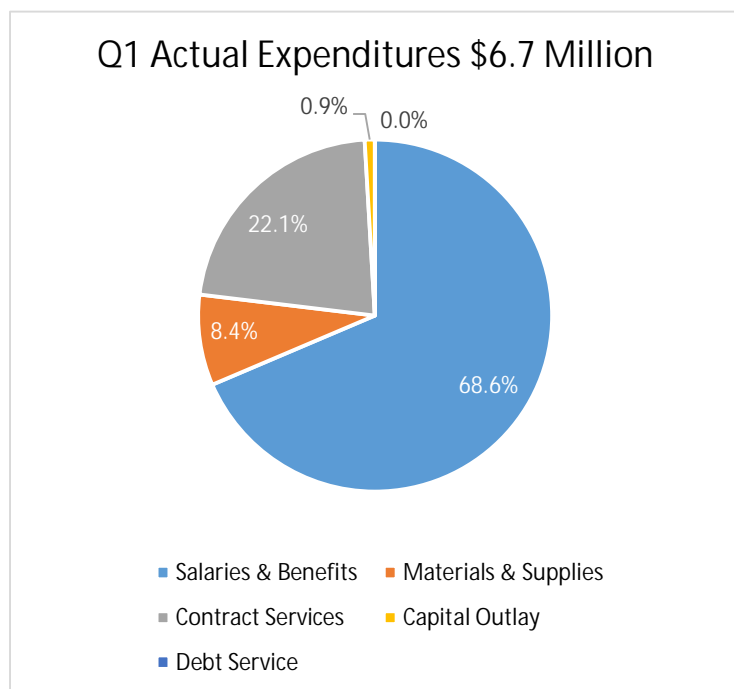
General Fund Expenditures

- General Fund expenditures are 21% of planned, which is expected at the end of the first quarter. When encumbrances are considered, they are 42% of planned.
- Compared to 2022, General Fund expenditures have increased by 15% (or \$888K), mainly due to the following:

- Salaries and benefits increased by \$640K. The 16% increase is the result of anticipated increases resulting from:

- Unclassified pay plan amendments that were partially implemented in the third quarter of 2022 and fully implemented for 2023.
- Planned Increases from negotiated bargaining unit agreements.
- New positions planned for 2023 and filling of vacant positions from 2022.

- Materials & Supplies are up \$102K (or 22%) resulting from an overall increase in the cost of materials & supplies due to inflation. This has mainly impacted the fleet division for parts and public service general administration division for increases in the cost of utilities.
- Contract services increased \$113K (or 8%) this is mainly related to a change in the City's insurance carrier. Payment for the new coverage occurred in the first quarter and 2022 premiums were paid in the second quarter. There was also an increase in street light maintenance compared to the first quarter of 2022.



General Fund Other Financing Sources and Uses

- The increase in transfers out is related to a planned increase in transfers out to the bond retirement fund for debt service payments. The bond retirement fund receives, property taxes, intergovernmental revenue, and transfers from other funds for paying debt service obligations.
- Advances in dropped 50% as the amount reported for 2023 is the final payment from the Water Fund.

General Fund Balance

- Fund balance increased by \$1.5M to \$29.9M by the end of the first quarter. Of the \$29.9M, \$6.6M is reserved for encumbrances and \$7.45M is reserved for emergency, leaving an unreserved fund balance of \$15.9M. Unreserved fund balance equates to seven (7) 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 \$406K, or 28%, of planned revenue. Income tax revenue is \$300K, or 25%, of planned, which is expected for the first quarter. More details on income taxes will be discussed in the income tax portion of this report. The increase for charge for services is related to SRO invoices paid.
- Public Safety Fund expenditures are \$140K or 20% of planned, which is expected. The increase compared to 2022 is related to the addition of the Community Liaison Officer and negotiated wage increases. The Community Liaison Officer was not hired until the end of the first quarter of 2022.
- Public Safety Fund Balance ended at \$837K, which is an increase of \$134K resulting from revenues exceeding expenditures for the first quarter. Of this amount, \$9,220 is reserved for encumbrance.

Parks & Recreation Fund

- The Parks & Recreation Fund revenue is \$364K, or 18% of planned revenue, which is expected for first quarter as the season begins during the second quarter of the year. Income tax revenue is \$215K, or 25% of planned. The increase in income tax compared to 2022 is related to a change in the percent distributed to the fund.
- Parks & Recreation Fund expenditures are \$304K, or 14% of planned. There is a 64% increase in expenditures compared to 2022 resulting from an increase in salaries & benefits as anticipated. See above under General Fund. The increase in contract services is mainly from the change in insurance carries with the premium payment occurring in the first quarter of 2023 compared to the second quarter of 2022.
- Parks & Recreation Fund Balance ended at \$1.1M, which is an increase of \$60K resulting from revenues exceeding expenditures for the first quarter. Of this amount, \$355K is reserved for encumbrances.

Public Service Fund

- The Public Service Fund revenue is \$356K, or 25% of planned revenue, which is expected for the first quarter. Income tax revenue is \$343K or 25%. Compared to 2022, revenue is up 11%, 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 \$199K, or 15%, of planned, which is lower than expected. Salaries and benefits are lower than expected because of vacant positions. Contract services and materials & supplies are related to projects and because the engineering division is short staffed some projects are

behind schedule. Compared to 2022, expenditures have decreased by 20% as the department continues to have staffing shortfalls.

- Public Service Fund Balance ended at \$1.7M, which is an increase of \$157K resulting from revenues exceeding expenditures. Of this amount, \$517K is reserved for encumbrances.

Capital Improvement Fund

- The Capital Improvement Fund revenue is \$2.6M, or 25% of planned revenue, which is expected as of the end of the first quarter. Compared to 2022, revenue has increased by 10%, due to income tax collections which are discussed later in this report.
- Capital Improvement Fund expenditures are \$816K, or 3% of planned. When encumbrances are considered, it is 76% of planned. Compared to 2022, expenditures have increased by \$185K, or 29%.
- Fund balance ended at \$22.7M, which is an increase of \$1.8M resulting from revenue exceeding expenditures. Of this amount, \$17.1M is reserved for encumbrances.
- Summary activity by capital asset category for the first quarter of 2023 is as follows.

| CATEGORY | Q1 Actual | Q1 Encumbered |
|--------------------------------|----------------|-------------------|
| CREEKSIDE | 7,329 | 1,248,791 |
| FACILITIES | 191,530 | 3,201,168 |
| IT INFRASTRUCTURE | 94,305 | 1,262,467 |
| PARK INFRASTRUCTURE | 124,836 | 1,431,772 |
| ROAD & BRIDGE INFRASTRUCTURE | 75,754 | 5,410,111 |
| SIDEWALKS | 21,675 | 2,017,625 |
| TRAFFIC SIGNALS & STREETLIGHTS | 0 | 718,039 |
| VEHICLES & EQUIPMENT | 300,183 | 1,410,283 |
| PARK FACILITY | 0 | 375,000 |
| Grand Total | 815,612 | 17,075,256 |

- Activity by project for the first quarter of 2023 is as follows. The below includes what was budgeted for 2023 as well as projects carried over from previous years.

| PROJECT TITLE | DEPARTMENT | Category | Q1 Actual | Q1 Encumbered |
|--------------------------------|--------------------|--------------------------------|----------------|-------------------|
| ACADEMY PARK | PARKS & RECREATION | PARK INFRASTRUCTURE | - | 187,500 |
| ADA | PUBLIC SERVICE | SIDEWALKS | - | 80,000 |
| ASPHALT OVERLAY | PUBLIC SERVICE | ROAD & BRIDGE INFRASTRUCTURE | - | 2,085,818 |
| ASSET MANAGEMENT | PUBLIC SERVICE | IT INFRASTRUCTURE | 42,391 | - |
| BIG WALNUT TRAIL | PARKS & RECREATION | PARK INFRASTRUCTURE | 78,930 | 42,025 |
| BRIDGES | PUBLIC SERVICE | ROAD & BRIDGE INFRASTRUCTURE | 5,092 | 1,369,297 |
| CHERRY BOTTOM RD STABILIZATION | PUBLIC SERVICE | ROAD & BRIDGE INFRASTRUCTURE | 14,849 | 780,917 |
| CREEKSIDE | PUBLIC SERVICE | CREEKSIDE | 7,329 | 1,248,791 |
| FACILITY | MAYOR | FACILITIES | 191,530 | 3,201,168 |
| FIBER | IT | IT INFRASTRUCTURE | 920 | 1,178,467 |
| FLEET EQUIPMENT | PUBLIC SERVICE | VEHICLES & EQUIPMENT | 34,089 | - |
| HAMILTON & MORSE SIGNALS | PUBLIC SERVICE | TRAFFIC SIGNALS & STREETLIGHTS | - | 6,000 |
| MORSE RD HAMILTON TO TRELIS | PUBLIC SERVICE | ROAD & BRIDGE INFRASTRUCTURE | - | 1,028,216 |
| NON-POLICE EQUIPMENT | PUBLIC SERVICE | VEHICLES & EQUIPMENT | 45,910 | 457,720 |
| PARK & TRAIL ASPHALT | PARKS & RECREATION | PARK INFRASTRUCTURE | - | 815,574 |
| PARK RENOVATION | PARKS & RECREATION | PARK INFRASTRUCTURE | 37,847 | 122,560 |
| PLAYGROUNDS | PARKS & RECREATION | PARK INFRASTRUCTURE | 1,458 | 237,681 |
| POLICE EQUIPMENT | PUBLIC SAFETY | VEHICLES & EQUIPMENT | 220,184 | 351,875 |
| POLICE RADIOS | PUBLIC SAFETY | VEHICLES & EQUIPMENT | - | 600,688 |
| POOLS | PARKS & RECREATION | PARK INFRASTRUCTURE | 6,601 | 26,432 |
| PRICE ROAD HOUSE | PARKS & RECREATION | PARK FACILITY | - | 375,000 |
| SAN EQUIPMENT | IT | IT INFRASTRUCTURE | 50,994 | 60,000 |
| SERVERS | IT | IT INFRASTRUCTURE | - | 24,000 |
| SIDEWALKS | PUBLIC SERVICE | SIDEWALKS | 21,675 | 1,937,625 |
| STREETLIGHTS | PUBLIC SERVICE | TRAFFIC SIGNALS & STREETLIGHTS | - | 215,239 |
| STREET RE-BUILDS | PUBLIC SERVICE | ROAD & BRIDGE INFRASTRUCTURE | 38,470 | 118,171 |
| TAYLOR STATION & CLAYCRAFT | PUBLIC SERVICE | ROAD & BRIDGE INFRASTRUCTURE | 17,343 | 27,692 |
| TRAFFIC SIGNALS | PUBLIC SERVICE | TRAFFIC SIGNALS & STREETLIGHTS | - | 496,800 |
| REPORT TOTAL | | | 815,612 | 17,075,256 |

City of Gahanna, Ohio
 General Fund Comparative Statement
 For the Quarter Ended March 31, 2023

| | Budget Versus Actual | | | | Q1 2023 Versus Q1 2022 | | |
|---|----------------------|--------------------|-------------------|------------|------------------------|------------------|-------------|
| | Budgeted Amounts | | Q1 Actual | Q1 Percent | 2022 Actual | Difference | Percent |
| | Original | Q1 Budget | | | | | |
| Revenues | | | | | | | |
| Income Tax | 21,476,200 | 21,476,200 | 5,346,212 | 25% | 4,886,082 | 460,130 | 9% |
| Property Taxes | 2,242,615 | 2,242,615 | 1,104,416 | 49% | 1,090,744 | 13,672 | 1% |
| Fines & Fees | 1,053,480 | 1,053,480 | 333,405 | 32% | 299,294 | 34,111 | 11% |
| Charges for Services | 882,600 | 882,600 | 452,565 | 51% | 251,110 | 201,455 | 80% |
| Intergovernmental | 1,259,200 | 1,259,200 | 256,582 | 20% | 246,042 | 10,540 | 4% |
| Other Taxes | 400,000 | 400,000 | 59,113 | 15% | 62,382 | (3,269) | -5% |
| Interest & Investment Income | 1,621,000 | 1,621,000 | 872,356 | 54% | 94,598 | 777,758 | 822% |
| Licenses & Permits | 674,400 | 674,400 | 275,795 | 41% | 245,570 | 30,225 | 12% |
| Other | 6,200 | 6,200 | 66,151 | 1067% | 245,694 | (179,543) | -73% |
| Total Revenues | 29,615,695 | 29,615,695 | 8,766,595 | 30% | 7,421,516 | 1,345,079 | 18% |
| Expenditures | | | | | | | |
| Salaries & Benefits | 19,970,569 | 20,007,948 | 4,584,198 | 23% | 3,944,302 | 639,896 | 16% |
| Materials & Supplies | 2,825,810 | 3,276,633 | 558,301 | 17% | 456,094 | 102,207 | 22% |
| Contract Services | 6,315,075 | 7,433,646 | 1,480,261 | 20% | 1,366,819 | 113,442 | 8% |
| Capital Outlay | - | 186,079 | 62,308 | 33% | 30,137 | 32,171 | 107% |
| Debt Service | | | | | | | |
| Principal Retirement | 480,000 | 480,000 | - | 0% | - | - | 0% |
| Interest & Fiscal Charges | 51,500 | 51,500 | - | 0% | - | - | 0% |
| Total Expenditures | 29,642,954 | 31,435,806 | 6,685,068 | 21% | 5,797,352 | 887,716 | 15% |
| Excess of Expenditures (Over)/Under Revenues | (27,259) | (1,820,111) | 2,081,527 | | 1,624,164 | 457,363 | 28% |
| Other Financing Sources/(Uses) | | | | | | | |
| Transfer Out | (693,800) | (693,800) | (693,800) | 100% | (541,800) | 152,000 | 28% |
| Advance In | 129,150 | 129,150 | 129,150 | 100% | 260,820 | (131,670) | -50% |
| Total Other Financing Sources/(Uses) | (564,650) | (564,650) | (564,650) | | (280,980) | (283,670) | 101% |
| Net Change in Fund Balance | (591,909) | (2,384,761) | 1,516,877 | | 1,343,184 | 173,693 | 13% |
| Fund balance January 1 | 26,760,487 | 26,760,487 | 26,760,487 | | 24,286,183 | 2,474,304 | 10% |
| Prior Year Encumbrance Appropriated | 1,719,714 | 1,719,714 | 1,719,714 | | | | |
| Fund balance at March 31 | 27,888,292 | 26,095,440 | 29,997,078 | | 25,629,367 | 4,367,711 | 17% |
| Reserved For Encumbrance | | | 6,569,960 | | 7,028,310 | (458,350) | -7% |
| Reserved For Emergency | 7,450,000 | 7,450,000 | 7,450,000 | | 6,700,000 | 750,000 | 11% |
| Unreserved Fund Balance | 20,438,292 | 18,645,440 | 15,977,118 | | 11,901,057 | 4,076,061 | 34% |

City of Gahanna, Ohio
 Public Safety Fund Comparative Statement
 For the Quarter Ended March 31, 2023

| | Budget Versus Actual | | | | Q1 2023 Versus Q1 2022 | | |
|--|----------------------|-----------|-----------|------------|------------------------|------------|---------|
| | Budgeted Amounts | | | | | | |
| | Original | Q1 Budget | Q1 Actual | Q1 Percent | 2022 Actual | Difference | Percent |
| Revenues | | | | | | | |
| Income Tax | 1,192,800 | 1,192,800 | 300,339 | 25% | 297,801 | 2,538 | 1% |
| Charges for Services | 250,843 | 250,843 | 102,172 | 41% | - | 102,172 | 100% |
| Fines & Fees | 15,313 | 15,313 | 4,113 | 27% | 3,150 | 963 | 31% |
| Total Revenues | 1,458,956 | 1,458,956 | 406,624 | 28% | 300,951 | 105,673 | 35% |
| Expenditures | | | | | | | |
| Salaries & Benefits | 699,581 | 705,631 | 138,679 | 20% | 74,851 | 63,828 | 85% |
| Contract Services | 6,500 | 8,207 | 1,679 | 20% | 2,760 | (1,081) | -39% |
| Total Expenditures | 706,081 | 713,838 | 140,358 | 20% | 77,611 | 62,747 | 81% |
| Excess of Expenditures (Over)/Under Revenues | 752,875 | 745,118 | 266,266 | | 223,340 | 42,926 | 19% |
| Other Financing Sources/(Uses) | | | | | | | |
| Transfer Out | (967,553) | (967,553) | (132,338) | 14% | (103,621) | 28,717 | 28% |
| Total Other Financing Sources/(Uses) | (967,553) | (967,553) | (132,338) | | (103,621) | (28,717) | 28% |
| Net Change in Fund Balance | (214,678) | (222,435) | 133,928 | | 119,719 | 14,209 | 12% |
| Fund balance January 1 Prior Year Encumbrance | 695,691 | 695,691 | 695,691 | | 606,493 | 89,198 | 15% |
| Appropriated | 7,757 | 7,757 | 7,757 | | | | |
| Fund balance at March 31 Reserved For Encumbrance | 488,770 | 481,013 | 837,376 | | 726,212 | 111,164 | 15% |
| Unreserved Fund Balance | 488,770 | 481,013 | 828,156 | | 721,922 | 106,234 | 15% |

City of Gahanna, Ohio
Parks Recreation Fund Comparative Statement
For the Quarter Ended March 31, 2023

| | Budget Versus Actual | | | | Q1 2023 Versus Q1 2022 | | |
|---|----------------------|-----------|-----------|------------|------------------------|------------|---------|
| | Budgeted Amounts | | | | | | |
| | Original | Q1 Budget | Q1 Actual | Q1 Percent | 2022 Actual | Difference | Percent |
| Revenues | | | | | | | |
| Income Tax | 852,000 | 852,000 | 214,528 | 25% | 188,085 | 26,443 | 14% |
| Charges for Services | 1,111,000 | 1,111,000 | 146,988 | 13% | 135,305 | 11,683 | 9% |
| Fines & Fees | 10,938 | 10,938 | 2,938 | 27% | 1,989 | 949 | 48% |
| Total Revenues | 1,973,938 | 1,973,938 | 364,454 | 18% | 325,379 | 39,075 | 12% |
| Expenditures | | | | | | | |
| Salaries & Benefits | 1,641,017 | 1,641,017 | 203,947 | 12% | 125,131 | 78,816 | 63% |
| Materials & Supplies | 306,970 | 331,312 | 43,879 | 13% | 42,937 | 942 | 2% |
| Contract Services | 224,180 | 232,605 | 56,501 | 24% | 17,418 | 39,083 | 224% |
| Total Expenditures | 2,172,167 | 2,204,934 | 304,327 | 14% | 185,486 | 118,841 | 64% |
| Excess of Expenditures (Over)/Under Revenues | (198,229) | (230,996) | 60,127 | | 139,893 | (79,766) | -57% |
| Fund balance January 1 | 1,371,417 | 1,371,417 | 1,371,417 | | 1,014,498 | 356,919 | 35% |
| Prior Year Encumbrance | | | | | | | |
| Appropriated | 32,755 | 32,755 | 32,755 | | | | |
| Fund balance at March 31 | 1,205,943 | 1,173,176 | 1,464,299 | | 1,154,391 | 309,908 | 27% |
| Reserved For Encumbrance | | | 354,882 | | 423,131 | (68,249) | -16% |
| Unreserved Fund Balance | 1,205,943 | 1,173,176 | 1,109,417 | | 731,260 | 378,157 | 52% |

City of Gahanna, Ohio
 Public Service Fund Comparative Statement
 For the Quarter Ended March 31, 2023

| | Budget Versus Actual | | | | Q1 2023 Versus Q1 2022 | | |
|---|----------------------|-----------|-----------|------------|------------------------|------------|---------|
| | Budgeted Amounts | | | | | | |
| | Original | Q1 Budget | Q1 Actual | Q1 Percent | 2022 Actual | Difference | Percent |
| Revenues | | | | | | | |
| Income Tax | 1,363,200 | 1,363,200 | 343,244 | 25% | 297,801 | 45,443 | 15% |
| Fines & Fees | 72,500 | 72,500 | 13,080 | 18% | 22,440 | (9,360) | -42% |
| Other | - | - | - | 0% | 982 | (982) | -100% |
| Total Revenues | 1,435,700 | 1,435,700 | 356,324 | 25% | 321,223 | 35,101 | 11% |
| Expenditures | | | | | | | |
| Salaries & Benefits | 1,084,811 | 1,084,811 | 162,711 | 15% | 194,547 | (31,836) | -16% |
| Materials & Supplies | 40,120 | 46,758 | 7,619 | 16% | 29,702 | (22,083) | -74% |
| Contract Services | 536,408 | 733,290 | 28,835 | 4% | 25,560 | 3,275 | 13% |
| Total Expenditures | 1,661,339 | 1,864,859 | 199,165 | 11% | 249,809 | (50,644) | -20% |
| Excess of Expenditures (Over)/Under Revenues | (225,639) | (429,159) | 157,159 | | 71,414 | 85,745 | 120% |
| Fund balance January 1 | 1,419,736 | 1,419,736 | 1,419,736 | | 1,064,071 | 355,665 | 33% |
| Prior Year Encumbrance | | | | | | | |
| Appropriated | 203,520 | 203,520 | 203,520 | | | | |
| Fund balance at March 31 | 1,397,617 | 1,194,097 | 1,780,415 | | 1,135,485 | 644,930 | 57% |
| Reserved For Encumbrance | | | 517,258 | | 470,137 | 47,121 | 10% |
| Unreserved Fund Balance | 1,397,617 | 1,194,097 | 1,263,157 | | 665,348 | 597,809 | 90% |

City of Gahanna, Ohio
 Capital Improvement Fund Comparative Statement
 For the Quarter Ended March 31, 2023

| | Budget Versus Actual | | | | Q1 2023 Versus Q1 2022 | | |
|---|----------------------|--------------|------------|------------|------------------------|--------------|---------|
| | Budgeted Amounts | | Q1 Actual | Q1 Percent | 2022 Actual | Difference | Percent |
| | Original | Q1 Budget | | | | | |
| Revenues | | | | | | | |
| Income Tax | 10,224,000 | 10,224,000 | 2,574,333 | 25% | 2,351,062 | 223,271 | 9% |
| Fines & Fees | 150,000 | 150,000 | 35,251 | 24% | 24,868 | 10,383 | 42% |
| Total Revenues | 10,374,000 | 10,374,000 | 2,609,584 | 25% | 2,375,930 | 233,654 | 10% |
| Expenditures | | | | | | | |
| Capital Outlay | 6,498,000 | 23,655,837 | 815,612 | 3% | 630,824 | 184,788 | 29% |
| Total Expenditures | 6,498,000 | 23,655,837 | 815,612 | 3% | 630,824 | 184,788 | 29% |
| Excess of Expenditures (Over)/Under Revenues | 3,876,000 | (13,281,837) | 1,793,972 | | 1,745,106 | 48,866 | 3% |
| Fund balance January 1 | 3,739,689 | 3,739,689 | 3,739,689 | | 17,822,995 | (14,083,306) | -79% |
| Prior Year Encumbrance | | | | | | | |
| Appropriated | 17,126,947 | 17,126,947 | 17,126,947 | | | | |
| Fund balance at March 31 | 24,742,636 | 7,584,799 | 22,660,608 | | 19,568,101 | 3,092,507 | 16% |
| Reserved For Encumbrance | | | 17,075,256 | | 22,603,247 | (5,527,991) | -24% |
| Unreserved Fund Balance | 24,742,636 | 7,584,799 | 5,585,352 | | (3,035,146) | 8,620,498 | -284% |

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 March 31, 2023.

| ALL FUNDS SUMMARY THROUGH 03/31/2023 | | | | | | | | |
|--------------------------------------|---------------------|----------------|------------------|----------------|----------------|----------------|----------------|--------------|
| FUND | FUND DESCRIPTION | BEGINNING | | TOTAL | | ENDING | OUTSTANDING | UNENCUMBERED |
| | | CASH BALANCE + | TOTAL RECEIPTS - | EXPENDITURES = | CASH BALANCE - | ENCUMBRANCES = | BALANCE | |
| 1010 | GENERAL FUND | 28,480,201.54 | 8,895,744.85 | 7,378,867.94 | 29,997,078.45 | 6,569,960.09 | 23,427,118.36 | |
| 2200 | STREET FUND | 1,917,282.81 | 546,702.98 | 1,113,406.55 | 1,350,579.24 | 1,071,559.42 | 279,019.82 | |
| 2220 | STATE HIGHWAY FUND | 562,893.69 | 38,247.68 | 30,748.36 | 570,393.01 | 49,594.70 | 520,798.31 | |
| 2240 | TAX INCREMENT FUND | 7,400,249.09 | 2,139,155.80 | 209,423.61 | 9,329,981.28 | 2,845,421.74 | 6,484,559.54 | |
| 2250 | LAW ENFORCEMENT TRU | 144,332.34 | - | 4,507.92 | 139,824.42 | 14,346.00 | 125,478.42 | |
| 2260 | ENFORCE & EDUCATION | 41,714.77 | 175.00 | 11,767.50 | 30,122.27 | 6,732.50 | 23,389.77 | |
| 2270 | PARKS & REC DONATIO | 18,546.20 | - | - | 18,546.20 | - | 18,546.20 | |
| 2280 | PERMANENT IMPROVEME | 97,214.84 | - | - | 97,214.84 | - | 97,214.84 | |
| 2290 | CLERK OF COURT COMP | 202,161.63 | 5,761.00 | 4,415.00 | 203,507.63 | 30,000.00 | 173,507.63 | |
| 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 | 3,313,613.09 | - | 72,835.90 | 3,240,777.19 | 60,487.44 | 3,180,289.75 | |
| 2340 | COURT COMPUTERIZATI | 50,372.00 | 2,154.00 | 435.00 | 52,091.00 | 2,000.00 | 50,091.00 | |
| 2350 | FED LAW ENFORCE TRU | 13,683.99 | - | - | 13,683.99 | 10,000.00 | 3,683.99 | |
| 2360 | TREASURY EQUIT SHAR | 101,471.52 | - | 30,803.21 | 70,668.31 | 41,759.60 | 28,908.71 | |
| 2370 | AG PEACE OFFICER TR | 39,263.26 | - | - | 39,263.26 | - | 39,263.26 | |
| 2380 | STREET TREE FUND | 47,215.00 | - | - | 47,215.00 | - | 47,215.00 | |
| 2400 | PUBLIC SAFETY FUND | 703,448.04 | 406,624.05 | 272,696.23 | 837,375.86 | 9,220.00 | 828,155.86 | |
| 2410 | RIGHT OF WAY FUND | 742,385.84 | 30,000.00 | 7,657.58 | 764,728.26 | 102,536.59 | 662,191.67 | |
| 2420 | PARKS & RECREATION | 1,404,171.38 | 364,453.59 | 304,327.32 | 1,464,297.65 | 354,881.61 | 1,109,416.04 | |
| 2430 | PUBLIC SERVICE FUND | 1,623,255.92 | 356,324.39 | 199,164.91 | 1,780,415.40 | 517,257.71 | 1,263,157.69 | |
| 2440 | OPIOID SETTLEMENT | 6,257.55 | 14,001.45 | - | 20,259.00 | - | 20,259.00 | |
| 3220 | STATE CAPITAL GRANT | 0.07 | - | - | 0.07 | - | 0.07 | |
| 3250 | CAPITAL IMPROVEMENT | 20,866,636.29 | 2,609,584.14 | 815,611.70 | 22,660,608.73 | 17,075,256.08 | 5,585,352.65 | |
| 3270 | PARK FUND | 185,037.38 | 500.00 | - | 185,537.38 | - | 185,537.38 | |
| 3280 | PARK-IN-LIEU OF FEE | 12,943.05 | - | - | 12,943.05 | - | 12,943.05 | |
| 3290 | COURT BUILDING FUND | 334,873.18 | 3,603.00 | - | 338,476.18 | - | 338,476.18 | |
| 3300 | FEDERAL HIGHWAY GRA | 65,315.56 | - | - | 65,315.56 | - | 65,315.56 | |
| 4310 | BOND RETIREMENT FUN | 947,767.29 | 1,725,782.16 | 47,156.07 | 2,626,393.38 | 2,181,238.60 | 445,154.78 | |
| 4320 | TECH CTR SECURITY D | 809,488.92 | - | 207,150.35 | 602,338.57 | 1,294,621.57 | (692,283.00) | |
| 5100 | POLICE PENSION FUND | 671,133.41 | 315,585.69 | 315,585.69 | 671,133.41 | - | 671,133.41 | |
| 5150 | POLICE DUTY WEAPONS | 17,254.91 | 1,029.23 | - | 18,284.14 | 10,000.00 | 8,284.14 | |
| 5300 | PUBLIC LANDSCAPE TR | 7,816.20 | - | - | 7,816.20 | - | 7,816.20 | |
| 6310 | STORMWATER FUND | 4,199,049.70 | 310,869.11 | 359,366.75 | 4,150,552.06 | 1,797,709.97 | 2,352,842.09 | |
| 6410 | OEPA GRANT FUND | 913.45 | - | - | 913.45 | - | 913.45 | |
| 6510 | WATER FUND | 9,350,313.90 | 2,093,918.27 | 3,939,731.95 | 7,504,500.22 | 7,913,751.47 | (409,251.25) | |
| 6520 | WATER CAPITAL FUND | 5,779,354.69 | 176,870.85 | 36,707.99 | 5,919,517.55 | 2,968,234.16 | 2,951,283.39 | |
| 6610 | SEWER FUND | 8,949,653.32 | 2,060,425.63 | 3,644,656.29 | 7,365,422.66 | 7,873,813.86 | (508,391.20) | |
| 6620 | SEWER CAPITAL FUND | 4,911,331.65 | 213,135.56 | 44,312.00 | 5,080,155.21 | 1,962,365.84 | 3,117,789.37 | |
| 7500 | LEAVE PAY-OUT RESER | 228,945.95 | 239,000.00 | 16,174.14 | 451,771.81 | - | 451,771.81 | |
| 8000 | UNCLAIMED FUND | 31,362.15 | - | - | 31,362.15 | - | 31,362.15 | |
| 8200 | SPEICAL ASSESSMENT | - | 37,635.59 | - | 37,635.59 | 72,000.00 | (34,364.41) | |
| 8350 | SENIOR ESCROW FUND | 10,038.91 | 34.00 | - | 10,072.91 | - | 10,072.91 | |
| 8360 | PARK FACILITY DEPOS | 15,526.00 | - | - | 15,526.00 | - | 15,526.00 | |
| 8370 | VETERANS MEMORIAL F | 6,849.76 | 204.00 | - | 7,053.76 | 2,000.00 | 5,053.76 | |
| 8380 | RECREATION SCHOLARS | 6,522.37 | - | - | 6,522.37 | - | 6,522.37 | |
| 8400 | INSURANCE DEMOLITIO | 20,869.00 | - | - | 20,869.00 | - | 20,869.00 | |
| 8500 | REFUSE ESCROW FUND | 975,462.22 | 664,294.39 | 653,686.37 | 986,070.24 | 2,121,999.79 | (1,135,929.55) | |
| 8600 | DEVELOPERS ESCROW F | 1,184,215.10 | 44,781.00 | 86,281.75 | 1,142,714.35 | 1,177,946.03 | (35,231.68) | |
| 9000 | WORKERS COMP FUND | 566,995.48 | 71,178.63 | 161,731.93 | 476,442.18 | 12,103.00 | 464,339.18 | |
| REPORT TOTALS: | | 106,864,861.49 | | 19,969,210.01 | 110,263,427.52 | 58,148,797.77 | 52,114,629.75 | |

| ACCOUNT INFORMATION | | | | 2023 BUDGET | | | 2023 Q1 ACTUAL VS BUDGET | | | | 2023 VS 2022 | | | |
|---------------------|----------|------|-------------------------------------|-------------|-----------------|------------------|--------------------------|----------------|--------------|------------------|--------------|----------------|--------------|---------|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJ/SMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2022 ACTUAL | 2023 VS 2022 | %CHANGE |
| 1010 | 10105000 | 5105 | HR FULL TIME WAGES | E | 408,434.00 | - | 408,434.00 | 82,277.13 | - | 326,156.87 | 20.10 | 53,354.69 | 28,922.44 | 54% |
| 1010 | 10105000 | 5110 | HR PART-TIME WAGES | E | 3,744.00 | - | 3,744.00 | - | - | 3,744.00 | 0.00 | - | - | 0% |
| 1010 | 10105000 | 5115 | HR OVERTIME | E | 250.00 | - | 250.00 | 13.62 | - | 236.38 | 5.40 | - | 13.62 | 100% |
| 1010 | 10105000 | 5130 | HR RETIREMENT | E | 57,492.00 | - | 57,492.00 | 11,501.87 | - | 45,990.13 | 20.00 | 7,439.54 | 4,062.33 | 55% |
| 1010 | 10105000 | 5135 | HR INSURANCE | E | 127,625.00 | - | 127,625.00 | 38,636.67 | - | 88,988.33 | 30.30 | 24,696.07 | 13,940.60 | 56% |
| 1010 | 10105000 | 5140 | HR WORKERS COMP | E | 8,249.00 | - | 8,249.00 | 1,527.33 | - | 6,721.67 | 18.50 | 797.07 | 730.26 | 92% |
| 1010 | 10105000 | 5145 | HR MEDICARE | E | 5,914.00 | - | 5,914.00 | 1,138.65 | - | 4,775.35 | 19.30 | 720.37 | 418.28 | 58% |
| 1010 | 10105000 | 5160 | HR OTHER BENEFITS | E | 233.00 | - | 233.00 | 36.22 | - | 196.78 | 15.50 | 27.50 | 8.72 | 32% |
| 1010 | 10105000 | 5210 | HR PROF SERVICES | E | 73,885.00 | 20,275.88 | 94,160.88 | 4,510.99 | 45,821.60 | 43,828.29 | 53.50 | 2,240.38 | 2,270.61 | 101% |
| 1010 | 10105000 | 5211 | HR REGULATORY SERVICES | E | 19,000.00 | 1,247.00 | 20,247.00 | 480.57 | 19,766.43 | - | 100.00 | 1,446.50 | (965.93) | -67% |
| 1010 | 10105000 | 5225 | HR PROF DEVELOPMENT | E | 121,500.00 | 43,155.65 | 164,655.65 | 35,142.99 | 24,578.26 | 104,934.40 | 36.30 | 18,546.93 | 16,596.06 | 89% |
| 1010 | 10105000 | 5310 | HR OFFICE EXPENSE | E | 3,000.00 | 3,250.86 | 6,250.86 | 2,314.18 | 2,428.59 | 1,508.09 | 75.90 | 588.38 | 1,725.80 | 293% |
| 1010 | 10105000 | 5315 | HR EE RELATIONS&SAFY | E | 251,300.00 | 13,500.00 | 264,800.00 | 51,014.24 | 169,369.22 | 44,416.63 | 83.20 | 67,402.27 | (16,388.03) | -24% |
| 1010 | 10105000 | 5316 | EMPLOYEE REIMBURSEMENTS | E | 29,025.00 | 8,720.19 | 37,745.19 | 5,055.09 | 2,067.00 | 30,623.10 | 18.90 | 7,004.88 | (1,949.79) | -28% |
| | | | Total 05 HUMAN RESOURCES DEPARTMENT | | 1,103,651.00 | 90,149.67 | 1,193,800.67 | 233,491.76 | 264,031.10 | 696,277.81 | 41.70 | 184,264.58 | (49,227.18) | -27% |
| 1010 | 10106000 | 4000 | FINANCE INCOME TAXES | R | (22,371,000.00) | - | (22,371,000.00) | (5,405,267.69) | - | (16,965,732.31) | 24.20 | (4,953,528.86) | 451,738.83 | 9% |
| 1010 | 10106000 | 4005 | FINANCE REFUNDS | R | 894,800.00 | - | 894,800.00 | 59,055.30 | - | 835,744.70 | 6.60 | 67,447.27 | 8,391.97 | -12% |
| 1010 | 10106000 | 4010 | FINANCE PROPERTY TAXES | R | (2,242,615.00) | - | (2,242,615.00) | (1,104,415.60) | - | (1,138,199.40) | 49.20 | (1,090,743.71) | 13,671.89 | 1% |
| 1010 | 10106000 | 4015 | FINANCE LODGING TAXES | R | (400,000.00) | - | (400,000.00) | (59,113.11) | - | (340,886.89) | 14.80 | (62,361.12) | (3,248.01) | -5% |
| 1010 | 10106000 | 4025 | FINANCE OTHER TAXES | R | - | - | - | - | - | - | 0.00 | (20.59) | (20.59) | -100% |
| 1010 | 10106000 | 4105 | FINANCE LOCAL GOV FUNDS | R | (1,000,000.00) | - | (1,000,000.00) | (256,302.16) | - | (743,697.84) | 25.60 | (246,041.88) | 10,260.28 | 4% |
| 1010 | 10106000 | 4110 | FINANCE HOMESTEAD & ROLL | R | (241,000.00) | - | (241,000.00) | - | - | (241,000.00) | 0.00 | - | - | 0% |
| 1010 | 10106000 | 4210 | FINANCE PENALTY & INTEREST | R | (230,000.00) | - | (230,000.00) | (86,669.44) | - | (143,330.56) | 37.70 | (65,870.91) | 20,798.53 | 32% |
| 1010 | 10106000 | 4310 | FINANCE ADMIN CHARGES | R | (476,900.00) | - | (476,900.00) | (119,225.00) | - | (357,675.00) | 25.00 | (171,410.45) | (52,185.45) | -30% |
| 1010 | 10106000 | 4400 | FINANCE INVESTMENT INCOME | R | (1,621,000.00) | - | (1,621,000.00) | (872,356.10) | - | (748,643.90) | 53.80 | (94,597.85) | 777,758.25 | 822% |
| 1010 | 10106000 | 4600 | FINANCE MISCELLANEOUS | R | - | - | - | 24,105.04 | - | (24,105.04) | 100.00 | (9,518.48) | (33,623.52) | -353% |
| 1010 | 10106000 | 4905 | FINANCE ADVANCE IN | R | (129,150.00) | - | (129,150.00) | (129,150.00) | - | - | 100.00 | (260,820.00) | (131,670.00) | -50% |
| 1010 | 10106000 | 5105 | FINANCE FULL TIME WAGES | E | 495,087.00 | - | 495,087.00 | 83,902.16 | - | 411,184.84 | 16.90 | 72,925.41 | 10,976.75 | 15% |
| 1010 | 10106000 | 5110 | FINANCE PART-TIME WAGES | E | - | - | - | - | - | - | 0.00 | 543.60 | (543.60) | -100% |
| 1010 | 10106000 | 5115 | FINANCE OVERTIME | E | - | - | - | - | - | - | 0.00 | 173.87 | (173.87) | -100% |
| 1010 | 10106000 | 5130 | FINANCE RETIREMENT | E | 68,673.00 | - | 68,673.00 | 11,742.81 | - | 56,930.19 | 17.10 | 10,299.48 | 1,443.33 | 14% |
| 1010 | 10106000 | 5135 | FINANCE INSURANCE | E | 107,015.00 | - | 107,015.00 | 26,175.16 | - | 80,839.84 | 24.50 | 26,652.30 | (477.14) | -2% |
| 1010 | 10106000 | 5140 | FINANCE WORKERS COMP | E | 9,902.00 | - | 9,902.00 | 1,527.14 | - | 8,374.86 | 15.40 | 1,103.87 | 423.27 | 38% |
| 1010 | 10106000 | 5145 | FINANCE MEDICARE | E | 7,111.00 | - | 7,111.00 | 1,203.12 | - | 5,907.88 | 16.90 | 1,051.07 | 152.05 | 14% |
| 1010 | 10106000 | 5160 | FINANCE OTHER BENEFITS | E | 198.00 | - | 198.00 | 31.01 | - | 166.99 | 15.70 | 30.00 | 1.01 | 3% |
| 1010 | 10106000 | 5205 | FINANCE CONTRACT SERVICES | E | 1,035,860.00 | 3,644.16 | 1,039,504.16 | 348,157.06 | 443,379.41 | 247,967.69 | 76.10 | 343,365.03 | 4,792.03 | 1% |
| 1010 | 10106000 | 5210 | FINANCE PROF SERVICES | E | 40,140.00 | - | 40,140.00 | 18,232.24 | 4,432.00 | 17,475.76 | 56.50 | 23,321.56 | (5,089.32) | -22% |
| 1010 | 10106000 | 5211 | FINANCE REGULATORY SERVICES | E | 30,000.00 | - | 30,000.00 | - | 30,000.00 | - | 100.00 | - | - | 0% |
| 1010 | 10106000 | 5231 | FINANCE TAX PAYMENTS | E | 80,000.00 | - | 80,000.00 | 40,397.33 | 39,602.67 | - | 100.00 | 37,823.68 | 2,573.65 | 7% |
| 1010 | 10106000 | 5310 | FINANCE OFFICE EXPENSE | E | 5,000.00 | 313.58 | 5,313.58 | 1,886.23 | 3,427.35 | - | 100.00 | 1,541.79 | 344.44 | 22% |
| 1010 | 10106000 | 5399 | P-CARD DEFAULT | E | - | - | - | (322.82) | - | 322.82 | 100.00 | - | (322.82) | 100% |
| 1010 | 10106000 | 5400 | PRINCIPAL RETIREMENT | E | 480,000.00 | - | 480,000.00 | - | 480,000.00 | - | 100.00 | - | - | 0% |
| 1010 | 10106000 | 5405 | INTEREST & FISCAL CHARGES | E | 51,500.00 | - | 51,500.00 | - | 51,500.00 | - | 100.00 | - | - | 0% |
| 1010 | 10106000 | 5900 | FINANCE TRANSFER OUT | E | 693,800.00 | - | 693,800.00 | 693,800.00 | - | - | 100.00 | 541,800.00 | 152,000.00 | 28% |
| | | | Total 06 FINANCE DEPARTMENT | | (24,712,579.00) | 3,957.74 | (24,708,621.26) | (6,722,607.32) | 1,052,341.43 | (19,038,355.37) | 22.90 | (5,826,834.92) | 895,772.40 | 15% |
| 1010 | 10111400 | 4205 | GEN SERVICES FINES & FEES | R | (514,780.00) | - | (514,780.00) | (141,278.28) | - | (373,501.72) | 27.40 | (149,557.56) | (8,279.28) | -6% |
| 1010 | 10111400 | 4300 | GEN SERVICES CHARGES FOR SVC | R | (14,000.00) | - | (14,000.00) | - | - | (14,000.00) | 0.00 | - | - | 0% |
| 1010 | 10111400 | 4515 | INSURANCE PROCEEDS | R | - | - | - | (78,221.30) | - | 78,221.30 | 100.00 | - | 78,221.30 | 100% |
| 1010 | 10111400 | 4600 | GENERAL SERVICES MISCELLANEOUS | R | - | - | - | - | - | - | 0.00 | (218,556.00) | (218,556.00) | -100% |
| 1010 | 10111400 | 5105 | GEN SERVICES FULL TIME WAGES | E | 182,330.00 | - | 182,330.00 | 43,828.77 | - | 138,501.23 | 24.00 | 42,495.22 | 1,333.55 | 3% |
| 1010 | 10111400 | 5110 | GEN SERVICES PART-TIME WAGES | E | 13,000.00 | - | 13,000.00 | - | - | 13,000.00 | 0.00 | - | - | 0% |
| 1010 | 10111400 | 5115 | GEN SERVICES OVERTIME | E | 1,000.00 | - | 1,000.00 | 175.96 | - | 824.04 | 17.60 | 133.73 | 42.23 | 32% |
| 1010 | 10111400 | 5130 | GEN SERVICES RETIREMENT | E | 27,298.00 | - | 27,298.00 | 6,147.40 | - | 21,150.60 | 22.50 | 5,131.11 | 1,016.29 | 20% |
| 1010 | 10111400 | 5135 | GEN SERVICES INSURANCE | E | 44,572.00 | - | 44,572.00 | 14,466.91 | - | 30,105.09 | 32.50 | 11,288.09 | 3,178.82 | 28% |
| 1010 | 10111400 | 5140 | GEN SERVICES WORKERS COMP | E | 3,943.00 | - | 3,943.00 | 809.55 | - | 3,133.45 | 20.50 | 549.85 | 259.70 | 47% |
| 1010 | 10111400 | 5145 | GEN SERVICES MEDICARE | E | 2,818.00 | - | 2,818.00 | 617.19 | - | 2,200.81 | 21.90 | 508.26 | 108.93 | 21% |
| 1010 | 10111400 | 5160 | GEN SERVICES OTHER BENEFITS | E | 74.00 | - | 74.00 | 19.58 | - | 54.42 | 26.50 | 17.58 | 2.00 | 11% |
| 1010 | 10111400 | 5205 | GEN SERVICES CONTRACT SERVICES | E | 968,200.00 | 25,199.94 | 993,399.94 | 304,712.16 | 311,851.40 | 376,836.38 | 62.10 | 177,930.36 | 126,781.80 | 71% |
| 1010 | 10111400 | 5210 | PROFESSIONAL SERVICES | E | 2,735.00 | - | 2,735.00 | 35.00 | 2,700.00 | - | 100.00 | - | 35.00 | 100% |
| 1010 | 10111400 | 5215 | GEN SERVICES TECH SERVICES | E | 4,745.00 | - | 4,745.00 | 3,541.67 | 1,200.00 | 3.33 | 99.00 | 3,545.00 | (3.33) | 0% |
| 1010 | 10111400 | 5220 | GEN SERVICES MAINT SERVICES | E | - | - | - | - | - | - | 0.00 | 7,942.81 | (7,942.81) | -100% |
| 1010 | 10111400 | 5300 | MATERIALS & SUPPLIES | E | 88,900.00 | 36,858.30 | 125,758.30 | 20,960.60 | 99,929.54 | 4,868.16 | 96.10 | 6,027.60 | 14,933.00 | 248% |
| 1010 | 10111400 | 5310 | GEN SERVICES OFFICE EXPENSE | E | 22,700.00 | 495.50 | 23,195.50 | 12,449.95 | 10,645.55 | 100.00 | 99.60 | 11,667.26 | 782.69 | 7% |
| 1010 | 10111400 | 5325 | GEN SERVICES UTILITIES | E | 629,540.00 | 51,744.90 | 681,284.90 | 133,535.28 | 474,547.74 | 73,201.88 | 89.30 | 69,308.52 | 64,226.76 | 93% |
| 1010 | 10111400 | 5505 | GEN SERVICES CAPITAL PROJ | E | - | 38,979.44 | 38,979.44 | - | 38,979.44 | - | 100.00 | - | - | 0% |
| 1010 | 10111410 | 4205 | LANDS&BUILD FINES & FEES | R | - | - | - | (302.39) | - | 302.39 | 100.00 | (715.71) | (413.32) | -58% |
| 1010 | 10111410 | 4510 | SALE OF CAPITAL ASSETS | R | - | - | - | - | - | - | 0.00 | (80.00) | (80.00) | -100% |
| 1010 | 10111410 | 4600 | MISCELLANEOUS | R | - | - | - | (8,085.00) | - | 8,085.00 | 100.00 | (46.65) | 8,038.35 | 17231% |

| ACCOUNT INFORMATION | | | | 2023 BUDGET | | | | 2023 Q1 ACTUAL VS BUDGET | | | | 2023 VS 2022 | | |
|---------------------|----------|------|----------------------------------|-------------|-----------------|-----------------|----------------|--------------------------|--------------|------------------|--------|----------------|--------------|---------|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2022 ACTUAL | 2023 VS 2022 | %CHANGE |
| | | | Total 40 COMMUNITY ENVIRONMENT | | 2,896,345.00 | 434,979.35 | 3,331,324.35 | 414,288.65 | 1,149,433.93 | 1,767,601.77 | 46.90 | 474,825.12 | 60,536.47 | 13% |
| 1010 | 10108300 | 5205 | CREEKSIDE CONTRACT SERVICES | E | - | - | - | - | - | - | 0.00 | 879.65 | (879.65) | -100% |
| 1010 | 10108310 | 4300 | PARKS CHARGES FOR SERVICES | R | (100,000.00) | - | (100,000.00) | (95,463.62) | - | (4,536.38) | 95.50 | (20,256.00) | 75,207.62 | 371% |
| 1010 | 10108310 | 4325 | NON-TAXABLE SALES | R | - | - | - | (144,880.32) | - | 144,880.32 | 100.00 | - | 144,880.32 | 100% |
| 1010 | 10108310 | 5105 | PARKS SRVC FULL TIME WAGES | E | 1,238,028.00 | - | 1,238,028.00 | 260,693.81 | - | 977,334.19 | 21.10 | 232,050.56 | 28,643.25 | 12% |
| 1010 | 10108310 | 5110 | PARKS SRVC PART-TIME WAGES | E | 328,871.00 | - | 328,871.00 | 60,288.86 | - | 268,582.14 | 18.30 | 64,422.93 | (4,134.07) | -6% |
| 1010 | 10108310 | 5115 | PARKS SRVC OVERTIME | E | 25,000.00 | - | 25,000.00 | 426.32 | - | 24,573.68 | 1.70 | 4,532.54 | (4,106.22) | -91% |
| 1010 | 10108310 | 5130 | PARKS SRVC RETIREMENT | E | 221,802.00 | - | 221,802.00 | 43,413.83 | - | 178,388.17 | 19.60 | 40,924.39 | 2,489.44 | 6% |
| 1010 | 10108310 | 5135 | PARKS SRVC INSURANCE | E | 468,126.00 | - | 468,126.00 | 130,895.42 | - | 337,230.58 | 28.00 | 90,189.56 | 40,705.86 | 45% |
| 1010 | 10108310 | 5140 | PARKS SRVC WORKERS COMP | E | 31,394.00 | - | 31,394.00 | 5,972.52 | - | 25,421.48 | 19.00 | 4,486.71 | 1,485.81 | 33% |
| 1010 | 10108310 | 5145 | PARKS SRVC MEDICARE | E | 22,741.00 | - | 22,741.00 | 4,593.45 | - | 18,147.55 | 20.20 | 4,211.25 | 382.20 | 9% |
| 1010 | 10108310 | 5150 | PARKS SRVC UNIFORM ALLOW | E | 18,900.00 | - | 18,900.00 | 3,600.00 | 5,000.00 | 10,300.00 | 45.50 | 1,490.73 | 2,109.27 | 141% |
| 1010 | 10108310 | 5160 | PARKS SRVC OTHER BENEFITS | E | 937.00 | - | 937.00 | 158.22 | - | 778.78 | 16.90 | 139.51 | 18.71 | 13% |
| 1010 | 10108310 | 5205 | PARKS SRVC CONTRACT SRVC | E | 340,000.00 | 17,720.64 | 357,720.64 | 34,301.72 | 121,270.20 | 202,148.72 | 43.50 | 39,554.20 | (5,252.48) | -13% |
| 1010 | 10108310 | 5210 | PARKS SRVC PROF SRVC | E | 50,000.00 | 63,566.91 | 113,566.91 | 34,956.00 | 28,610.91 | 50,000.00 | 56.00 | 3,206.59 | 31,749.41 | 990% |
| 1010 | 10108310 | 5215 | PARKS SRVC TECH SRVC | E | 3,500.00 | - | 3,500.00 | - | - | 3,500.00 | 0.00 | - | - | 0% |
| 1010 | 10108310 | 5300 | PARKS SRVC MATERIALS&SUPPLIES | E | 235,000.00 | 63,586.20 | 298,586.20 | 51,314.79 | 150,490.45 | 96,780.96 | 67.60 | 31,988.03 | 19,326.76 | 60% |
| 1010 | 10108310 | 5310 | PARKS SRVC OFFICE EXPENSE | E | 4,000.00 | 3.00 | 4,003.00 | 790.00 | 2,210.00 | 1,003.00 | 74.90 | 724.20 | 65.80 | 9% |
| 1010 | 10108320 | 4300 | RECREATION CHARGES FOR SERVICE | R | (150,000.00) | - | (150,000.00) | (21,088.30) | - | (128,911.70) | 14.10 | (13,295.25) | 7,793.05 | 59% |
| 1010 | 10108320 | 5105 | REC PROG FULL TIME WAGES | E | 116,816.00 | - | 116,816.00 | 28,537.20 | - | 88,278.80 | 24.40 | 26,643.24 | 1,893.96 | 7% |
| 1010 | 10108320 | 5110 | REC PROG PART-TIME WAGES | E | 50,000.00 | - | 50,000.00 | 27.00 | - | 49,973.00 | 0.10 | 60.90 | (33.90) | -56% |
| 1010 | 10108320 | 5115 | OVERTIME | E | 1,500.00 | - | 1,500.00 | 142.44 | - | 1,357.56 | 9.50 | - | 142.44 | 100% |
| 1010 | 10108320 | 5130 | REC PROG RETIREMENT | E | 23,340.00 | - | 23,340.00 | 4,018.90 | - | 19,321.10 | 17.20 | 3,719.39 | 299.51 | 8% |
| 1010 | 10108320 | 5135 | REC PROG INSURANCE | E | 8,239.00 | - | 8,239.00 | 5,425.98 | - | 2,813.02 | 65.90 | 9,452.88 | (4,026.90) | -43% |
| 1010 | 10108320 | 5140 | REC PROG WORKERS COMP | E | 3,367.00 | - | 3,367.00 | 520.63 | - | 2,846.37 | 15.50 | 398.54 | 122.09 | 31% |
| 1010 | 10108320 | 5145 | REC PROG MEDICARE | E | 2,438.00 | - | 2,438.00 | 411.77 | - | 2,026.23 | 16.90 | 381.28 | 30.49 | 8% |
| 1010 | 10108320 | 5160 | REC PROG OTHER BENEFITS | E | 44.00 | - | 44.00 | 12.27 | - | 31.73 | 27.90 | 10.00 | 2.27 | 23% |
| 1010 | 10108320 | 5205 | REC PROG CONTRACT SERVICES | E | 190,000.00 | 13,231.45 | 203,231.45 | 41,477.17 | 133,655.28 | 28,099.00 | 86.20 | 44,284.10 | (2,806.93) | -6% |
| 1010 | 10108320 | 5210 | REC PROG PROF SERVICES | E | 40,000.00 | 32,140.28 | 72,140.28 | 24,664.99 | 26,475.29 | 21,000.00 | 70.90 | 70.70 | 24,594.29 | 34787% |
| 1010 | 10108320 | 5215 | REC PROG TECH SERVICES | E | 5,500.00 | - | 5,500.00 | 3,654.78 | - | 1,845.22 | 66.50 | 4,600.00 | (945.22) | -21% |
| 1010 | 10108320 | 5225 | REC PROG PROF DEVELOPMENT | E | 1,000.00 | - | 1,000.00 | - | - | 1,000.00 | 0.00 | - | - | 0% |
| 1010 | 10108320 | 5300 | REC PROG MATERIALS&SUPPLIES | E | 30,000.00 | 2,801.38 | 32,801.38 | 1,389.50 | 21,777.88 | 9,634.00 | 70.60 | 127.93 | 1,261.57 | 986% |
| 1010 | 10108320 | 5310 | REC PROG OFFICE EXPENSE | E | 4,000.00 | 28.97 | 4,028.97 | 684.84 | 344.13 | 3,000.00 | 25.50 | 35.38 | 649.46 | 1836% |
| 1010 | 10108320 | 5325 | REC PROG UTILITIES | E | 2,500.00 | - | 2,500.00 | - | - | 2,500.00 | 0.00 | - | - | 0% |
| 1010 | 10108330 | 5205 | GOLF CONTRACT SERVICES | E | - | - | - | - | - | - | 0.00 | 1,169.84 | (1,169.84) | -100% |
| 1010 | 10108330 | 5300 | GOLF MATERIALS&SUPPLIES | E | - | - | - | (10.00) | - | 10.00 | 100.00 | 21.17 | (31.17) | -147% |
| 1010 | 10108350 | 5100 | P&R ELECTED&APPOINTED WAGES | E | 3,000.00 | - | 3,000.00 | 200.00 | - | 2,800.00 | 6.70 | 250.00 | (50.00) | -20% |
| 1010 | 10108350 | 5140 | P&R BOARD WORKERS COMP | E | 60.00 | - | 60.00 | 3.00 | - | 57.00 | 5.00 | 3.75 | (0.75) | -20% |
| 1010 | 10108350 | 5145 | P&R BOARD MEDICARE | E | 45.00 | - | 45.00 | 2.92 | - | 42.08 | 6.50 | 3.65 | (0.73) | -20% |
| 1010 | 10108360 | 5100 | LANDSCAPE ELECTED&APPOINTED | E | 8,400.00 | - | 8,400.00 | 1,100.00 | - | 7,300.00 | 13.10 | 1,100.00 | - | 0% |
| 1010 | 10108360 | 5140 | LANDSCAPE WORKERS COMP | E | 168.00 | - | 168.00 | 19.50 | - | 148.50 | 11.60 | 16.50 | 3.00 | 18% |
| 1010 | 10108360 | 5145 | LANDSCAPE MEDICARE | E | 126.00 | - | 126.00 | 15.95 | - | 110.05 | 12.70 | 15.95 | - | 0% |
| | | | Total 08 PARKS & RECREATION | | 3,228,842.00 | 193,078.83 | 3,421,920.83 | 482,271.54 | 489,834.14 | 2,449,815.15 | 28.40 | 577,614.80 | 95,343.26 | 17% |
| | | | Total 45 LEISURE TIME ACTIVITIES | | 3,228,842.00 | 193,078.83 | 3,421,920.83 | 482,271.54 | 489,834.14 | 2,449,815.15 | 28.40 | 577,614.80 | 95,343.26 | 17% |
| 1010 | | | Total 1010 GENERAL FUND | | 591,909.00 | 1,792,852.10 | 2,384,761.10 | (1,516,876.91) | 6,570,408.02 | (2,668,770.01) | 211.90 | (1,343,182.68) | 173,694.23 | 13% |
| 2200 | 22011000 | 4115 | STREETS AUTO & GAS TAX | R | (2,163,000.00) | - | (2,163,000.00) | (535,682.90) | - | (1,627,317.10) | 24.80 | (539,481.54) | (3,798.64) | -1% |
| 2200 | 22011000 | 4300 | CHARGES FOR SERVICES | R | (7,800.00) | - | (7,800.00) | - | - | (7,800.00) | 0.00 | - | - | 0% |
| 2200 | 22011000 | 4515 | STREETS INS PROCEEDS | R | - | - | - | (11,020.08) | - | 11,020.08 | 100.00 | (186.56) | 10,833.52 | 5807% |
| 2200 | 22011000 | 4600 | STREETS MISCELLANEOUS | R | - | - | - | - | - | - | 0.00 | (853.67) | (853.67) | -100% |
| 2200 | 22011000 | 5105 | STREETS FULL TIME WAGES | E | 473,268.00 | - | 473,268.00 | 116,610.39 | - | 356,657.61 | 24.60 | 120,862.72 | (4,252.33) | -4% |
| 2200 | 22011000 | 5110 | STREETS PART-TIME WAGES | E | - | - | - | - | - | - | 0.00 | 973.75 | (973.75) | -100% |
| 2200 | 22011000 | 5115 | STREETS OVERTIME | E | 85,000.00 | - | 85,000.00 | 11,932.71 | - | 73,067.29 | 14.00 | 18,171.77 | (6,239.06) | -34% |
| 2200 | 22011000 | 5130 | STREETS RETIREMENT | E | 77,766.00 | - | 77,766.00 | 17,250.03 | - | 60,515.97 | 22.20 | 18,603.46 | (1,353.43) | -7% |
| 2200 | 22011000 | 5135 | STREETS INSURANCE | E | 203,403.00 | - | 203,403.00 | 70,932.44 | - | 132,470.56 | 34.90 | 44,809.15 | 26,123.29 | 58% |
| 2200 | 22011000 | 5140 | STREETS WORKERS COMP | E | 11,594.00 | - | 11,594.00 | 2,407.43 | - | 9,186.57 | 20.80 | 2,054.63 | 352.80 | 17% |
| 2200 | 22011000 | 5145 | STREETS MEDICARE | E | 7,876.00 | - | 7,876.00 | 1,556.71 | - | 6,319.29 | 19.80 | 1,630.05 | (73.34) | -4% |
| 2200 | 22011000 | 5150 | STREETS UNIFORM ALLOW | E | 6,110.00 | 4,822.86 | 10,932.86 | 4,619.74 | 6,157.12 | 156.00 | 98.60 | - | 4,619.74 | 100% |
| 2200 | 22011000 | 5160 | STREETS OTHER BENEFITS | E | 190.00 | - | 190.00 | 47.64 | - | 142.36 | 25.10 | 49.63 | (1.99) | -4% |
| 2200 | 22011000 | 5205 | STREETS CONTRACT SERVICES | E | 91,395.00 | 132,236.79 | 223,631.79 | 37,455.05 | 181,311.35 | 4,865.39 | 97.80 | 3,091.93 | 34,363.12 | 1111% |
| 2200 | 22011000 | 5210 | PROFESSIONAL SERVICES | E | - | 135,000.00 | 135,000.00 | - | 135,000.00 | - | 100.00 | - | - | 0% |
| 2200 | 22011000 | 5215 | STREETS TECH SERVICES | E | 13,245.00 | 1,350.00 | 14,595.00 | 4,191.67 | 9,050.00 | 1,353.33 | 90.70 | 4,195.00 | (3.33) | 0% |
| 2200 | 22011000 | 5220 | STREETS MAINT SERVICES | E | 80,000.00 | 8,351.33 | 88,351.33 | 3,701.71 | 34,649.62 | 50,000.00 | 43.40 | 9,390.75 | (5,689.04) | -61% |
| 2200 | 22011000 | 5300 | STREETS MATERIALS&SUPPLIES | E | 260,000.00 | 122,473.35 | 382,473.35 | 75,990.84 | 116,665.89 | 189,816.62 | 50.40 | 104,245.41 | (28,254.57) | -27% |
| 2200 | 22011000 | 5310 | STREETS OFFICE EXPENSE | E | 500.00 | 424.32 | 924.32 | 396.27 | 408.01 | 120.04 | 87.00 | 36.00 | 267.27 | 1001% |
| 2200 | 22011000 | 5315 | STREETS EE RELATIONS&SAFTY | E | 1,500.00 | 89.90 | 1,589.90 | 209.06 | 1,380.84 | - | 100.00 | 59.88 | 149.18 | 249% |
| 2200 | 22011000 | 5320 | STREETS OPERATING EQUIP | E | 17,600.00 | 16,290.70 | 33,890.70 | 1,617.08 | 9,536.86 | 22,736.76 | 32.90 | - | 1,617.08 | 100% |
| 2200 | 22011000 | 5325 | STREETS UTILITIES | E | 10,102.00 | 2,694.37 | 12,796.37 | 4,170.78 | 7,427.43 | 1,198.16 | 90.60 | 3,092.32 | 1,078.46 | 35% |
| 2200 | 22011000 | 5510 | STREETS CAPITAL EQUIP | E | 415,000.00 | 569,972.30 | 984,972.30 | - | 569,972.30 | 415,000.00 | 57.90 | - | - | 0% |

| ACCOUNT INFORMATION | | | | 2023 BUDGET | | | 2023 Q1 ACTUAL VS BUDGET | | | | 2023 VS 2022 | | | |
|---------------------|----------|------|-------------------------------------|-------------|-----------------|------------------|--------------------------|--------------|--------------|------------------|--------------|--------------|--------------|---------|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANSFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2022 ACTUAL | 2023 VS 2022 | %CHANGE |
| 2250 | 22510000 | 5205 | STATE TRUST CONTRACT SERVICES | E | 60,000.00 | 6,457.21 | 66,457.21 | 4,507.92 | 14,346.00 | 47,603.29 | 28.40 | 3,450.92 | 1,057.00 | 31% |
| | | | Total 10 PUBLIC SAFETY | | - | 6,457.21 | 6,457.21 | 4,507.92 | 14,346.00 | (12,396.71) | 292.00 | 456.12 | (4,051.80) | -888% |
| | | | Total 25 SECURITY OF PERSONS & PROP | | - | 6,457.21 | 6,457.21 | 4,507.92 | 14,346.00 | (12,396.71) | 292.00 | 456.12 | (4,051.80) | -888% |
| | | | Total 2250 LAW ENFORCEMENT TRUST FU | | - | 6,457.21 | 6,457.21 | 4,507.92 | 14,346.00 | (12,396.71) | 292.00 | 456.12 | (4,051.80) | -888% |
| 2260 | 22610000 | 4205 | ENFORCE & ED FINES & FEES | R | (1,200.00) | - | (1,200.00) | (175.00) | - | (1,025.00) | 14.60 | (325.00) | (150.00) | -46% |
| 2260 | 22610000 | 5225 | PROFESSIONAL DEVELOPMENT | E | 2,500.00 | - | 2,500.00 | - | 2,500.00 | - | 100.00 | - | - | 0% |
| 2260 | 22610000 | 5310 | OFFICE EXPENSE | E | 2,500.00 | - | 2,500.00 | - | 2,500.00 | - | 100.00 | - | - | 0% |
| 2260 | 22610000 | 5320 | OPERATING EQUIPMENT | E | 13,500.00 | - | 13,500.00 | 11,767.50 | 1,732.50 | - | 100.00 | - | 11,767.50 | 100% |
| | | | Total 10 PUBLIC SAFETY | | 17,300.00 | - | 17,300.00 | 11,592.50 | 6,732.50 | (1,025.00) | 105.90 | (325.00) | (11,917.50) | -3667% |
| | | | Total 25 SECURITY OF PERSONS & PROP | | 17,300.00 | - | 17,300.00 | 11,592.50 | 6,732.50 | (1,025.00) | 105.90 | (325.00) | (11,917.50) | -3667% |
| | | | Total 2260 ENFORCE & EDUCATION FUND | | 17,300.00 | - | 17,300.00 | 11,592.50 | 6,732.50 | (1,025.00) | 105.90 | (325.00) | (11,917.50) | -3667% |
| 2270 | 22708000 | 4605 | PARKS & REC DONATIONS | R | - | - | - | - | - | - | 0.00 | (650.00) | (650.00) | -100% |
| | | | Total 08 PARKS & RECREATION | | - | - | - | - | - | - | 0.00 | (650.00) | (650.00) | -100% |
| | | | Total 45 LEISURE TIME ACTIVITIES | | - | - | - | - | - | - | 0.00 | (650.00) | (650.00) | -100% |
| | | | Total 2270 PARKS & REC DONATION FUN | | - | - | - | - | - | - | 0.00 | (650.00) | (650.00) | -100% |
| 2290 | 22904000 | 4205 | CLERK COMP FINES & FEES | R | (25,000.00) | - | (25,000.00) | (5,761.00) | - | (19,239.00) | 23.00 | (4,056.00) | 1,705.00 | 42% |
| 2290 | 22904000 | 5205 | CLERK COMP CONTRACT SERVICES | E | 15,000.00 | - | 15,000.00 | - | 15,000.00 | - | 100.00 | 32,080.90 | (32,080.90) | -100% |
| 2290 | 22904000 | 5215 | CLERK COMP TECH SERVICES | E | 21,000.00 | 200.00 | 21,200.00 | 4,415.00 | 15,000.00 | 1,785.00 | 91.60 | 3,380.00 | 1,035.00 | 31% |
| | | | Total 04 MAYOR'S COURT | | 11,000.00 | 200.00 | 11,200.00 | (1,346.00) | 30,000.00 | (17,454.00) | 255.80 | 31,404.90 | 32,750.90 | 104% |
| | | | Total 20 GENERAL GOVERNMENT | | 11,000.00 | 200.00 | 11,200.00 | (1,346.00) | 30,000.00 | (17,454.00) | 255.80 | 31,404.90 | 32,750.90 | 104% |
| | | | Total 2290 CLERK OF COURT COMPUTER | | 11,000.00 | 200.00 | 11,200.00 | (1,346.00) | 30,000.00 | (17,454.00) | 255.80 | 31,404.90 | 32,750.90 | 104% |
| 2330 | 23306000 | 4100 | GRANTS | R | - | - | - | - | - | - | 0.00 | (7,419.30) | (7,419.30) | -100% |
| 2330 | 23306000 | 5212 | CARES ACT GRANTS | E | 50,000.00 | - | 50,000.00 | - | - | 50,000.00 | 0.00 | - | - | 0% |
| 2330 | 23306000 | 5505 | ARP CAPITAL PROJECT/IMPROV | E | 600,000.00 | 48,844.18 | 648,844.18 | 2,014.75 | 46,829.43 | 600,000.00 | 7.50 | - | 2,014.75 | 100% |
| 2330 | 23306800 | 5205 | ARP CONTRACT SERVICES | E | 130,000.00 | 76,523.79 | 206,523.79 | 70,821.15 | - | 135,702.64 | 34.30 | - | 70,821.15 | 100% |
| 2330 | 23306800 | 5215 | ARP TECHNOLOGY SERVICES | E | - | - | - | - | - | - | 0.00 | 2,625.00 | (2,625.00) | -100% |
| 2330 | 23306800 | 5225 | ARP PROFESSIONAL DEVELOPMENT | E | - | - | - | - | - | - | 0.00 | 12,198.21 | (12,198.21) | -100% |
| 2330 | 23306800 | 5500 | CAPITAL MAINTENANCE | E | - | 13,658.01 | 13,658.01 | - | 13,658.01 | - | 100.00 | - | - | 0% |
| | | | Total 06 FINANCE DEPARTMENT | | 780,000.00 | 139,025.98 | 919,025.98 | 72,835.90 | 60,487.44 | 785,702.64 | 14.50 | 7,403.91 | (65,431.99) | -884% |
| | | | Total 30 PUBLIC HEALTH & WELFARE | | 780,000.00 | 139,025.98 | 919,025.98 | 72,835.90 | 60,487.44 | 785,702.64 | 14.50 | 7,403.91 | (65,431.99) | -884% |
| | | | Total 2330 ARP FUND | | 780,000.00 | 139,025.98 | 919,025.98 | 72,835.90 | 60,487.44 | 785,702.64 | 14.50 | 7,403.91 | (65,431.99) | -884% |
| 2340 | 23404000 | 4205 | COURT COMP FINES & FEES | R | (7,000.00) | - | (7,000.00) | (2,154.00) | - | (4,846.00) | 30.80 | (1,527.00) | 627.00 | 41% |
| 2340 | 23404000 | 5215 | COURT COMP TECH SERVICES | E | 2,800.00 | 155.00 | 2,955.00 | 435.00 | 2,000.00 | 520.00 | 82.40 | 435.00 | - | 0% |
| | | | Total 04 MAYOR'S COURT | | (4,200.00) | 155.00 | (4,045.00) | (1,719.00) | 2,000.00 | (4,326.00) | -6.90 | (1,092.00) | 627.00 | 57% |
| | | | Total 20 GENERAL GOVERNMENT | | (4,200.00) | 155.00 | (4,045.00) | (1,719.00) | 2,000.00 | (4,326.00) | -6.90 | (1,092.00) | 627.00 | 57% |
| | | | Total 2340 COURT COMPUTERIZATION FU | | (4,200.00) | 155.00 | (4,045.00) | (1,719.00) | 2,000.00 | (4,326.00) | -6.90 | (1,092.00) | 627.00 | 57% |
| 2350 | 23510000 | 4120 | FEDERAL TRUST REVENUE SHARING | R | (10,000.00) | - | (10,000.00) | - | - | (10,000.00) | 0.00 | - | - | 0% |
| 2350 | 23510000 | 4400 | FEDERAL TRUST INVEST INCOME | R | - | - | - | - | - | - | 0.00 | (14.52) | (14.52) | -100% |
| 2350 | 23510000 | 5205 | FEDERAL TRUST CONTRACT SERVICE | E | 10,000.00 | - | 10,000.00 | - | 10,000.00 | - | 100.00 | - | - | 0% |
| 2350 | 23510000 | 5510 | CAPITAL EQUIPMENT | E | - | - | - | - | - | - | 0.00 | 26,850.00 | (26,850.00) | -100% |
| | | | Total 10 PUBLIC SAFETY | | - | - | - | - | 10,000.00 | (10,000.00) | 100.00 | 26,835.48 | 26,835.48 | 100% |
| | | | Total 25 SECURITY OF PERSONS & PROP | | - | - | - | - | 10,000.00 | (10,000.00) | 100.00 | 26,835.48 | 26,835.48 | 100% |
| | | | Total 2350 FED LAW ENFORCE TRUST FU | | - | - | - | - | 10,000.00 | (10,000.00) | 100.00 | 26,835.48 | 26,835.48 | 100% |
| 2360 | 23610000 | 4120 | TREASURY TRUST REVENUE SHARING | R | (55,000.00) | - | (55,000.00) | - | - | (55,000.00) | 0.00 | - | - | 0% |
| 2360 | 23610000 | 4400 | INVESTMENT INCOME | R | - | - | - | - | - | - | 0.00 | (56.16) | (56.16) | -100% |
| 2360 | 23610000 | 5320 | OPERATING EQUIPMENT | E | 55,000.00 | 38,260.77 | 93,260.77 | 30,803.21 | 41,759.60 | 20,697.96 | 77.80 | 41,338.71 | (10,535.50) | -25% |
| | | | Total 10 PUBLIC SAFETY | | - | 38,260.77 | 38,260.77 | 30,803.21 | 41,759.60 | (34,302.04) | 189.70 | 41,282.55 | 10,479.34 | 25% |
| | | | Total 25 SECURITY OF PERSONS & PROP | | - | 38,260.77 | 38,260.77 | 30,803.21 | 41,759.60 | (34,302.04) | 189.70 | 41,282.55 | 10,479.34 | 25% |
| | | | Total 2360 TREASURY EQUIP SHARE FUN | | - | 38,260.77 | 38,260.77 | 30,803.21 | 41,759.60 | (34,302.04) | 189.70 | 41,282.55 | 10,479.34 | 25% |
| 2370 | 23710000 | 4100 | AG TRAINING GRANTS | R | (32,000.00) | - | (32,000.00) | - | - | (32,000.00) | 0.00 | (32,804.40) | (32,804.40) | -100% |
| 2370 | 23710000 | 5225 | AG TRAINING PROF DEVELOPMENT | E | 32,000.00 | - | 32,000.00 | - | - | 32,000.00 | 0.00 | - | - | 0% |
| | | | Total 10 PUBLIC SAFETY | | - | - | - | - | - | - | 0.00 | (32,804.40) | (32,804.40) | -100% |
| | | | Total 25 SECURITY OF PERSONS & PROP | | - | - | - | - | - | - | 0.00 | (32,804.40) | (32,804.40) | -100% |
| | | | Total 2370 AG PEACE OFFICER TRAIN F | | - | - | - | - | - | - | 0.00 | (32,804.40) | (32,804.40) | -100% |
| 2400 | 24010000 | 4000 | INCOME TAXES | R | (1,242,500.00) | - | (1,242,500.00) | (303,356.50) | - | (939,143.50) | 24.40 | (301,182.73) | 2,173.77 | 1% |
| 2400 | 24010000 | 4005 | REFUNDS | R | 49,700.00 | - | 49,700.00 | 3,017.38 | - | 46,682.62 | 6.10 | 3,381.54 | 364.16 | -11% |
| 2400 | 24010000 | 4210 | PENALTY & INTEREST | R | (15,313.00) | - | (15,313.00) | (4,112.63) | - | (11,200.37) | 26.90 | (3,149.94) | 962.69 | 31% |
| 2400 | 24010110 | 4300 | POLICE CHARGES FOR SERVICES | R | (250,843.00) | - | (250,843.00) | (102,172.30) | - | (148,670.70) | 40.70 | - | 102,172.30 | 100% |
| 2400 | 24010110 | 5105 | POLICE FULL TIME WAGES | E | 435,238.00 | - | 435,238.00 | 101,857.01 | - | 333,380.99 | 23.40 | 57,783.48 | 44,073.53 | 76% |
| 2400 | 24010110 | 5115 | POLICE OVERTIME | E | 5,500.00 | - | 5,500.00 | 3.04 | - | 5,496.96 | 0.10 | 385.47 | (382.43) | -99% |
| 2400 | 24010110 | 5135 | POLICE INSURANCE | E | 96,325.00 | - | 96,325.00 | 33,447.72 | - | 62,877.28 | 34.70 | 14,972.63 | 18,475.09 | 123% |
| 2400 | 24010110 | 5140 | POLICE WORKERS COMP | E | 8,815.00 | - | 8,815.00 | 1,885.61 | - | 6,929.39 | 21.40 | 872.49 | 1,013.12 | 116% |
| 2400 | 24010110 | 5145 | POLICE MEDICARE | E | 6,322.00 | - | 6,322.00 | 1,455.55 | - | 4,866.45 | 23.00 | 819.26 | 636.29 | 78% |
| 2400 | 24010110 | 5150 | POLICE UNIFORM ALLOW | E | 3,000.00 | 6,050.00 | 9,050.00 | - | 3,000.00 | 6,050.00 | 33.10 | - | - | 0% |
| 2400 | 24010110 | 5160 | POLICE OTHER BENEFITS | E | 120.00 | - | 120.00 | 30.00 | - | 90.00 | 25.00 | 17.50 | 12.50 | 71% |
| 2400 | 24010110 | 5225 | POLICE PROF DEVELOPMENT | E | 6,500.00 | 1,707.00 | 8,207.00 | 1,679.00 | 6,220.00 | 308.00 | 96.20 | 2,760.00 | (1,081.00) | -39% |
| 2400 | 24010110 | 5900 | POLICE TRANSFER OUT | E | 967,553.00 | - | 967,553.00 | 132,338.30 | - | 835,214.70 | 13.70 | 103,620.80 | 28,717.50 | 28% |
| 2400 | 24010120 | 5105 | SAFTY ADMIN FULL TIME WAGES | E | 87,428.00 | - | 87,428.00 | - | - | 87,428.00 | 0.00 | - | - | 0% |

| ACCOUNT INFORMATION | | | | 2023 BUDGET | | | 2023 Q1 ACTUAL VS BUDGET | | | | 2023 VS 2022 | | | |
|---------------------|----------|------|-------------------------------------|-------------|-----------------|------------------|--------------------------|--------------|--------------|------------------|--------------|--------------|--------------|---------|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJ/SMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2022 ACTUAL | 2023 VS 2022 | %CHANGE |
| 2400 | 24010120 | 5130 | SAFETY ADMIN RETIREMENT | E | 12,143.00 | - | 12,143.00 | - | - | 12,143.00 | 0.00 | - | - | 0% |
| 2400 | 24010120 | 5135 | SAFETY ADMIN INSURANCE | E | 41,648.00 | - | 41,648.00 | - | - | 41,648.00 | 0.00 | - | - | 0% |
| 2400 | 24010120 | 5140 | SAFETY ADMIN WORKERS COMP | E | 1,749.00 | - | 1,749.00 | - | - | 1,749.00 | 0.00 | - | - | 0% |
| 2400 | 24010120 | 5145 | SAFETY ADMIN MEDICARE | E | 1,239.00 | - | 1,239.00 | - | - | 1,239.00 | 0.00 | - | - | 0% |
| 2400 | 24010120 | 5160 | SAFETY ADMIN OTHER BENEFITS | E | 54.00 | - | 54.00 | - | - | 54.00 | 0.00 | - | - | 0% |
| | | | Total 10 PUBLIC SAFETY | | 214,678.00 | 7,757.00 | 222,435.00 | (133,927.82) | 9,220.00 | 347,142.82 | -56.10 | (119,719.50) | 14,208.32 | 12% |
| | | | Total 25 SECURITY OF PERSONS & PROP | | 214,678.00 | 7,757.00 | 222,435.00 | (133,927.82) | 9,220.00 | 347,142.82 | -56.10 | (119,719.50) | 14,208.32 | 12% |
| 2400 | | | Total 2400 PUBLIC SAFETY FUND | | 214,678.00 | 7,757.00 | 222,435.00 | (133,927.82) | 9,220.00 | 347,142.82 | -56.10 | (119,719.50) | 14,208.32 | 12% |
| 2410 | 24111000 | 4205 | RIGHT OF WAY FINES & FEES | R | (60,000.00) | - | (60,000.00) | (30,000.00) | - | (30,000.00) | 50.00 | (36,778.42) | (6,778.42) | -18% |
| 2410 | 24111000 | 5210 | ROW PROFESSIONAL SERVICES | E | 70,000.00 | 45,037.92 | 115,037.92 | 7,657.58 | 102,536.59 | 4,843.75 | 95.80 | 3,025.00 | 4,632.58 | 153% |
| | | | Total 11 PUBLIC SERVICE | | 10,000.00 | 45,037.92 | 55,037.92 | (22,342.42) | 102,536.59 | (25,156.25) | 145.70 | (33,753.42) | (11,411.00) | -34% |
| | | | Total 35 TRANSPORTATION | | 10,000.00 | 45,037.92 | 55,037.92 | (22,342.42) | 102,536.59 | (25,156.25) | 145.70 | (33,753.42) | (11,411.00) | -34% |
| 2410 | | | Total 2410 RIGHT OF WAY FUND | | 10,000.00 | 45,037.92 | 55,037.92 | (22,342.42) | 102,536.59 | (25,156.25) | 145.70 | (33,753.42) | (11,411.00) | -34% |
| 2420 | 24208000 | 4000 | INCOME TAXES | R | (887,500.00) | - | (887,500.00) | (216,682.94) | - | (670,817.06) | 24.40 | (190,226.62) | 26,462.28 | 14% |
| 2420 | 24208000 | 4005 | REFUNDS | R | 35,500.00 | - | 35,500.00 | 2,155.28 | - | 33,344.72 | 6.10 | 2,135.71 | (19.57) | 1% |
| 2420 | 24208000 | 4210 | PENALTY & INTEREST | R | (10,938.00) | - | (10,938.00) | (2,937.59) | - | (8,000.41) | 26.90 | (1,989.43) | 948.16 | 48% |
| 2420 | 24208310 | 5105 | PARKS SRVC FULL TIME WAGES | E | 79,583.00 | - | 79,583.00 | 14,846.18 | - | 64,736.82 | 18.70 | 12,814.71 | 2,031.47 | 16% |
| 2420 | 24208310 | 5115 | PARKS SRVC OVERTIME | E | 100.00 | - | 100.00 | 105.31 | - | (5.31) | 105.30 | 12.29 | 93.02 | 757% |
| 2420 | 24208310 | 5130 | PARKS SRVC RETIREMENT | E | 11,083.00 | - | 11,083.00 | 1,904.21 | - | 9,178.79 | 17.20 | 1,713.21 | 191.00 | 11% |
| 2420 | 24208310 | 5135 | PARKS SRVC INSURANCE | E | 18,499.00 | - | 18,499.00 | 5,129.18 | - | 13,369.82 | 27.70 | 301.72 | 4,827.46 | 1600% |
| 2420 | 24208310 | 5140 | PARKS SRVC WORKERS COMP | E | 1,606.00 | - | 1,606.00 | 274.12 | - | 1,331.88 | 17.10 | 192.42 | 81.70 | 42% |
| 2420 | 24208310 | 5145 | PARKS SRVC MEDICARE | E | 1,152.00 | - | 1,152.00 | 214.41 | - | 937.59 | 18.60 | 186.00 | 28.41 | 15% |
| 2420 | 24208310 | 5150 | PARKS SRVC UNIFORM ALLOW | E | 600.00 | - | 600.00 | - | - | 600.00 | 0.00 | - | - | 0% |
| 2420 | 24208310 | 5160 | PARKS SRVC OTHER BENEFITS | E | 65.00 | - | 65.00 | 7.50 | - | 57.50 | 11.50 | 6.06 | 1.44 | 24% |
| 2420 | 24208320 | 5105 | REC PROG FULL TIME WAGES | E | 92,815.00 | - | 92,815.00 | 18,930.20 | - | 73,884.80 | 20.40 | 9,132.30 | 9,797.90 | 107% |
| 2420 | 24208320 | 5110 | REC PROG PART-TIME WAGES | E | - | - | - | - | - | - | 0.00 | 802.60 | (802.60) | -100% |
| 2420 | 24208320 | 5115 | OVERTIME | E | 500.00 | - | 500.00 | 69.93 | - | 430.07 | 14.00 | 4.25 | 65.68 | 1545% |
| 2420 | 24208320 | 5130 | REC PROG RETIREMENT | E | 12,976.00 | - | 12,976.00 | 2,657.93 | - | 10,318.07 | 20.50 | 1,196.89 | 1,461.04 | 122% |
| 2420 | 24208320 | 5135 | REC PROG INSURANCE | E | 20,172.00 | - | 20,172.00 | 5,679.99 | - | 14,492.01 | 28.20 | 1,497.62 | 4,182.37 | 279% |
| 2420 | 24208320 | 5140 | REC PROG WORKERS COMP | E | 1,532.00 | - | 1,532.00 | 356.03 | - | 1,175.97 | 23.20 | 128.24 | 227.79 | 178% |
| 2420 | 24208320 | 5145 | REC PROG MEDICARE | E | 1,342.00 | - | 1,342.00 | 270.00 | - | 1,072.00 | 20.10 | 122.12 | 147.88 | 121% |
| 2420 | 24208320 | 5160 | REC PROG OTHER BENEFITS | E | 49.00 | - | 49.00 | 12.00 | - | 37.00 | 24.50 | 9.22 | 2.78 | 30% |
| 2420 | 24208320 | 5205 | REC PROG CONTRACT SERVICES | E | - | - | - | - | - | - | 0.00 | 545.00 | (545.00) | -100% |
| 2420 | 24208320 | 5210 | REC PROG PROF SERVICES | E | - | 1,093.61 | 1,093.61 | - | 1,093.61 | - | 100.00 | 1,125.59 | (1,125.59) | -100% |
| 2420 | 24208320 | 5300 | REC PROG MATERIALS&SUPPLIES | E | - | 1,679.70 | 1,679.70 | 388.10 | 1,290.94 | 0.66 | 100.00 | 4,428.04 | (4,039.94) | -91% |
| 2420 | 24208320 | 5310 | REC PROG OFFICE EXPENSE | E | - | - | - | - | - | - | 0.00 | 450.00 | (450.00) | -100% |
| 2420 | 24208330 | 4025 | GOLF COURSE OTHER TAXES | R | - | - | - | 24.69 | - | (24.69) | 100.00 | 20.49 | (4.20) | 20% |
| 2420 | 24208330 | 4320 | GOLF COURSE TAXABLE SALES | R | (110,000.00) | - | (110,000.00) | (1,343.02) | - | (108,656.98) | 1.20 | (163.72) | 1,179.30 | 720% |
| 2420 | 24208330 | 4325 | GOLF COURSE NON-TAX SALES | R | (260,000.00) | - | (260,000.00) | (20,059.76) | - | (239,940.24) | 7.70 | (19,115.75) | 944.01 | 5% |
| 2420 | 24208330 | 5105 | GOLF FULL TIME WAGES | E | 127,178.00 | - | 127,178.00 | 28,252.80 | - | 98,925.20 | 22.20 | 24,251.20 | 4,001.60 | 17% |
| 2420 | 24208330 | 5110 | GOLF PART-TIME WAGES | E | 169,573.00 | - | 169,573.00 | 2,069.27 | - | 167,503.73 | 1.20 | 3,261.65 | (1,192.38) | -37% |
| 2420 | 24208330 | 5115 | OVERTIME | E | 10,000.00 | - | 10,000.00 | 1,531.60 | - | 8,468.40 | 15.30 | 815.29 | 716.31 | 88% |
| 2420 | 24208330 | 5130 | GOLF RETIREMENT | E | 42,696.00 | - | 42,696.00 | 4,459.55 | - | 38,236.45 | 10.40 | 3,965.93 | 493.62 | 12% |
| 2420 | 24208330 | 5135 | GOLF INSURANCE | E | 14,214.00 | - | 14,214.00 | 5,360.28 | - | 8,853.72 | 37.70 | 4,828.64 | 531.64 | 11% |
| 2420 | 24208330 | 5140 | GOLF WORKERS COMP | E | 6,558.00 | - | 6,558.00 | 585.67 | - | 5,972.33 | 8.90 | 424.91 | 160.76 | 38% |
| 2420 | 24208330 | 5145 | GOLF MEDICARE | E | 4,443.00 | - | 4,443.00 | 458.94 | - | 3,984.06 | 10.30 | 407.89 | 51.05 | 13% |
| 2420 | 24208330 | 5160 | GOLF OTHER BENEFITS | E | 180.00 | - | 180.00 | 15.00 | - | 165.00 | 8.30 | 15.00 | - | 0% |
| 2420 | 24208330 | 5205 | GOLF CONTRACT SERVICES | E | 63,430.00 | 2,252.56 | 65,682.56 | 24,831.70 | 38,516.44 | 2,334.42 | 96.40 | 2,741.09 | 22,090.61 | 806% |
| 2420 | 24208330 | 5210 | GOLF PROF SERVICES | E | 750.00 | - | 750.00 | - | - | 750.00 | 0.00 | - | - | 0% |
| 2420 | 24208330 | 5215 | GOLF TECH SERVICES | E | 2,500.00 | 243.10 | 2,743.10 | 2,500.00 | 243.10 | - | 100.00 | 1,656.90 | 843.10 | 51% |
| 2420 | 24208330 | 5220 | GOLF MAINT SERVICES | E | 9,000.00 | - | 9,000.00 | 1,443.00 | 7,363.00 | 194.00 | 97.80 | 2,067.00 | (624.00) | -30% |
| 2420 | 24208330 | 5300 | GOLF MATERIALS&SUPPLIES | E | 80,000.00 | 6,754.10 | 86,754.10 | 23,835.17 | 48,423.25 | 14,495.68 | 83.30 | 11,344.19 | 12,498.23 | 110% |
| 2420 | 24208330 | 5325 | GOLF UTILITIES | E | 9,320.00 | 4,347.72 | 13,667.72 | 1,921.29 | 11,746.07 | 0.36 | 100.00 | 2,380.96 | (459.67) | -19% |
| 2420 | 24208340 | 4300 | SENIOR SVC CHARGES FOR SERVICE | R | (35,000.00) | - | (35,000.00) | (13,867.00) | - | (21,133.00) | 39.60 | (14,662.50) | (795.50) | -5% |
| 2420 | 24208340 | 5105 | SENIOR SVC FULL TIME WAGES | E | 114,453.00 | - | 114,453.00 | 25,468.81 | - | 88,984.19 | 22.30 | 20,164.95 | 5,303.86 | 26% |
| 2420 | 24208340 | 5110 | SENIOR SVC PART-TIME WAGES | E | 33,450.00 | - | 33,450.00 | 6,092.65 | - | 27,357.35 | 18.20 | - | 6,092.65 | 100% |
| 2420 | 24208340 | 5115 | SENIOR CENTER OVERTIME | E | 1,500.00 | - | 1,500.00 | 444.68 | - | 1,055.32 | 29.60 | 404.08 | 40.60 | 10% |
| 2420 | 24208340 | 5130 | SENIOR SVC RETIREMENT | E | 20,665.00 | - | 20,665.00 | 4,480.89 | - | 16,184.11 | 21.70 | 2,663.08 | 1,817.81 | 68% |
| 2420 | 24208340 | 5135 | SENIOR SVC INSURANCE | E | 13,618.00 | - | 13,618.00 | 7,756.84 | - | 5,861.16 | 57.00 | 7,298.33 | 458.51 | 6% |
| 2420 | 24208340 | 5140 | SENIOR SVC WORKERS COMP | E | 2,989.00 | - | 2,989.00 | 587.28 | - | 2,401.72 | 19.60 | 286.12 | 301.16 | 105% |
| 2420 | 24208340 | 5145 | SENIOR SVC MEDICARE | E | 2,147.00 | - | 2,147.00 | 458.93 | - | 1,688.07 | 21.40 | 271.01 | 187.92 | 69% |
| 2420 | 24208340 | 5160 | SENIOR SVC OTHER BENEFITS | E | 90.00 | - | 90.00 | 22.50 | - | 67.50 | 25.00 | 12.95 | 9.55 | 74% |
| 2420 | 24208340 | 5205 | SENIOR SVC CONTRACT SERVICES | E | 18,000.00 | 2,587.60 | 20,587.60 | 1,561.28 | 10,326.32 | 8,700.00 | 57.70 | 567.80 | 993.48 | 175% |
| 2420 | 24208340 | 5210 | SENIOR SVC PROF SERVICES | E | 5,000.00 | 1,088.11 | 6,088.11 | - | 4,088.11 | 2,000.00 | 67.10 | - | - | 0% |
| 2420 | 24208340 | 5215 | SENIOR SVC TECH SERVICES | E | 500.00 | - | 500.00 | 500.00 | - | - | 100.00 | 300.00 | 200.00 | 67% |
| 2420 | 24208340 | 5300 | SENIOR SVC MATERIALS&SUPPLIES | E | 10,500.00 | 1,222.19 | 11,722.19 | 1,780.35 | 8,541.84 | 1,400.00 | 88.10 | 2,800.46 | (1,020.11) | -36% |
| 2420 | 24208340 | 5310 | SENIOR SVC OFFICE EXPENSE | E | 750.00 | 730.76 | 1,480.76 | 19.99 | 1,210.77 | 250.00 | 83.10 | - | 19.99 | 100% |
| 2420 | 24208370 | 4320 | SWIM CLUB TAXABLE SALES | R | (35,000.00) | - | (35,000.00) | - | - | (35,000.00) | 0.00 | - | - | 0% |

| ACCOUNT INFORMATION | | | | 2023 BUDGET | | | 2023 Q1 ACTUAL VS BUDGET | | | | 2023 VS 2022 | | | |
|---------------------|----------|------|------------------------------------|-------------|-----------------|------------------|--------------------------|--------------|--------------|------------------|--------------|--------------|--------------|----------|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJISMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2022 ACTUAL | 2023 VS 2022 | %CHANGE |
| 2420 | 24208370 | 4325 | SWIM CLUB NON-TAX SALES | R | (150,000.00) | - | (150,000.00) | (1,750.00) | - | (148,250.00) | 1.20 | (1,500.00) | 250.00 | 17% |
| 2420 | 24208370 | 5105 | SWIM CLUB FULL TIME WAGES | E | 37,201.00 | - | 37,201.00 | 8,403.84 | - | 28,797.16 | 22.60 | 4,023.10 | 4,380.74 | 109% |
| 2420 | 24208370 | 5110 | SWIM CLUB PART-TIME WAGES | E | 183,844.00 | - | 183,844.00 | 1,376.51 | - | 182,467.49 | 0.70 | (1.04) | 1,377.55 | -132457% |
| 2420 | 24208370 | 5115 | OVERTIME | E | 8,300.00 | - | 8,300.00 | - | - | 8,300.00 | 0.00 | - | - | 0% |
| 2420 | 24208370 | 5130 | SWIM CLUB RETIREMENT | E | 32,075.00 | - | 32,075.00 | 1,369.24 | - | 30,705.76 | 4.30 | 563.08 | 806.16 | 143% |
| 2420 | 24208370 | 5135 | SWIM CLUB INSURANCE | E | 14,115.00 | - | 14,115.00 | 5,263.58 | - | 8,851.42 | 37.30 | 2,056.66 | 3,206.92 | 156% |
| 2420 | 24208370 | 5140 | SWIM CLUB WORKERS COMP | E | 4,587.00 | - | 4,587.00 | 180.41 | - | 4,406.59 | 3.90 | 60.32 | 120.09 | 199% |
| 2420 | 24208370 | 5145 | SWIM CLUB MEDICARE | E | 3,317.00 | - | 3,317.00 | 138.44 | - | 3,178.56 | 4.20 | 57.65 | 80.79 | 140% |
| 2420 | 24208370 | 5150 | SWIM CLUB UNIFORM ALLOW | E | 2,500.00 | - | 2,500.00 | - | 2,500.00 | - | 100.00 | - | - | 0% |
| 2420 | 24208370 | 5160 | SWIM CLUB OTHER BENEFITS | E | 35.00 | - | 35.00 | 9.00 | - | 26.00 | 25.70 | 1.50 | 7.50 | 500% |
| 2420 | 24208370 | 5205 | SWIM CLUB CONTRACT SERVICES | E | 47,000.00 | 263.91 | 47,263.91 | 12,907.00 | 11,187.05 | 23,169.86 | 51.00 | - | 12,907.00 | 100% |
| 2420 | 24208370 | 5210 | SWIM CLUB PROF SERVICES | E | 2,500.00 | - | 2,500.00 | - | - | 2,500.00 | 0.00 | 150.98 | (150.98) | -100% |
| 2420 | 24208370 | 5225 | PROFESSIONAL DEVELOPMENT | E | 4,250.00 | 137.00 | 4,387.00 | 145.50 | 4,241.50 | - | 100.00 | - | 145.50 | 100% |
| 2420 | 24208370 | 5300 | SWIM CLUB MATERIALS&SUPPLIES | E | 75,000.00 | - | 75,000.00 | 8,868.14 | 52,931.86 | 13,200.00 | 82.40 | 15,823.56 | (6,955.42) | -44% |
| 2420 | 24208370 | 5325 | SWIM CLUB UTILITIES | E | 60,000.00 | 2,211.73 | 62,211.73 | 3,109.23 | 45,684.42 | 13,418.08 | 78.40 | 2,336.77 | 772.46 | 33% |
| 2420 | 24208380 | 4320 | HUNTERS RIDGE TAXABLE SALES | R | (16,000.00) | - | (16,000.00) | - | - | (16,000.00) | 0.00 | - | - | 0% |
| 2420 | 24208380 | 4325 | HUNTERS RIDGE NON-TAX SALES | R | (255,000.00) | - | (255,000.00) | (20,385.25) | - | (234,614.75) | 8.00 | (18,105.25) | 2,280.00 | 13% |
| 2420 | 24208380 | 5105 | HUNTERS RDG FULL TIME WAGES | E | 24,801.00 | - | 24,801.00 | 5,602.56 | - | 19,198.44 | 22.60 | 2,682.08 | 2,920.48 | 109% |
| 2420 | 24208380 | 5110 | HUNTERS RDG PART-TIME WAGES | E | 122,563.00 | - | 122,563.00 | 917.66 | - | 121,645.34 | 0.70 | (0.70) | 918.36 | -131194% |
| 2420 | 24208380 | 5115 | OVERTIME | E | 5,200.00 | - | 5,200.00 | - | - | 5,200.00 | 0.00 | - | - | 0% |
| 2420 | 24208380 | 5130 | HUNTERS RDG RETIREMENT | E | 21,337.00 | - | 21,337.00 | 912.86 | - | 20,424.14 | 4.30 | 375.41 | 537.45 | 143% |
| 2420 | 24208380 | 5135 | HUNTERS RDG INSURANCE | E | 9,417.00 | - | 9,417.00 | 3,509.02 | - | 5,907.98 | 37.30 | 1,371.10 | 2,137.92 | 156% |
| 2420 | 24208380 | 5140 | HUNTERS RDG WORKERS COMP | E | 3,052.00 | - | 3,052.00 | 120.25 | - | 2,931.75 | 3.90 | 40.24 | 80.01 | 199% |
| 2420 | 24208380 | 5145 | HUNTERS RDG MEDICARE | E | 2,208.00 | - | 2,208.00 | 92.30 | - | 2,115.70 | 4.20 | 38.44 | 53.86 | 140% |
| 2420 | 24208380 | 5150 | HUNTERS RDG UNIFORM ALLOW | E | 2,500.00 | - | 2,500.00 | - | 2,500.00 | - | 100.00 | - | - | 0% |
| 2420 | 24208380 | 5160 | HUNTERS RDG OTHER BENEFITS | E | 25.00 | - | 25.00 | 6.00 | - | 19.00 | 24.00 | 1.00 | 5.00 | 500% |
| 2420 | 24208380 | 5205 | HUNTERS RDG CONTRACT SERVICES | E | 36,400.00 | 251.85 | 36,651.85 | 7,607.00 | 13,595.31 | 15,449.54 | 57.80 | 1,823.21 | 5,783.79 | 317% |
| 2420 | 24208380 | 5210 | HUNTERS RDG PROF SERVICES | E | 2,500.00 | - | 2,500.00 | - | - | 2,500.00 | 0.00 | 150.00 | (150.00) | -100% |
| 2420 | 24208380 | 5215 | HUNTERS RDG TECH SERVICES | E | 2,000.00 | - | 2,000.00 | 2,000.00 | - | - | 100.00 | 500.00 | 1,500.00 | 300% |
| 2420 | 24208380 | 5225 | PROFESSIONAL DEVELOPMENT | E | 4,250.00 | 146.50 | 4,396.50 | 155.00 | 4,241.50 | - | 100.00 | - | 155.00 | 100% |
| 2420 | 24208380 | 5300 | HUNTERS RDG MATERIALS&SUPPLIES | E | 39,000.00 | (1,834.98) | 37,165.02 | 1,641.24 | 29,258.76 | 6,265.02 | 83.10 | 806.29 | 834.95 | 104% |
| 2420 | 24208380 | 5325 | HUNTERS RDG UTILITIES | E | 20,000.00 | 8,789.66 | 28,789.66 | 1,414.06 | 27,375.60 | - | 100.00 | 1,577.22 | (163.16) | -10% |
| 2420 | 24208400 | 4300 | RECREATION CHARGES FOR SERVICE | R | (250,000.00) | - | (250,000.00) | (89,608.00) | - | (160,392.00) | 35.80 | (81,777.82) | 7,830.18 | 10% |
| 2420 | 24208400 | 5105 | REC PROG FULL TIME WAGES | E | 92,864.00 | - | 92,864.00 | 22,704.12 | - | 70,159.88 | 24.40 | 11,688.79 | 11,015.33 | 94% |
| 2420 | 24208400 | 5110 | REC PROG PART-TIME WAGES | E | 175,000.00 | - | 175,000.00 | 684.31 | - | 174,315.69 | 0.40 | - | 684.31 | 100% |
| 2420 | 24208400 | 5115 | OVERTIME | E | 4,500.00 | - | 4,500.00 | 46.62 | - | 4,453.38 | 1.00 | 6.37 | 40.25 | 632% |
| 2420 | 24208400 | 5130 | REC PROG RETIREMENT | E | 38,053.00 | - | 38,053.00 | 2,589.97 | - | 35,463.03 | 6.80 | 1,431.45 | 1,158.52 | 81% |
| 2420 | 24208400 | 5135 | REC PROG INSURANCE | E | 36,282.00 | - | 36,282.00 | 10,745.39 | - | 25,536.61 | 29.60 | 3,239.21 | 7,506.18 | 232% |
| 2420 | 24208400 | 5140 | REC PROG WORKERS COMP | E | 5,448.00 | - | 5,448.00 | 431.44 | - | 5,016.56 | 7.90 | 153.34 | 278.10 | 181% |
| 2420 | 24208400 | 5145 | REC PROG MEDICARE | E | 3,924.00 | - | 3,924.00 | 332.87 | - | 3,591.13 | 8.50 | 145.26 | 187.61 | 129% |
| 2420 | 24208400 | 5150 | UNIFORM ALLOWANCE | E | 2,000.00 | - | 2,000.00 | - | 2,000.00 | - | 100.00 | - | - | 0% |
| 2420 | 24208400 | 5160 | REC PROG OTHER BENEFITS | E | 41.00 | - | 41.00 | 8.00 | - | 33.00 | 19.50 | 7.07 | 0.93 | 13% |
| 2420 | 24208400 | 5205 | REC PROG CONTRACT SERVICES | E | 20,000.00 | 361.00 | 20,361.00 | 1,351.00 | 14,751.00 | 4,259.00 | 79.10 | 2,790.00 | (1,439.00) | -52% |
| 2420 | 24208400 | 5210 | REC PROG PROF SERVICES | E | 3,500.00 | - | 3,500.00 | - | - | 3,500.00 | 0.00 | - | - | 0% |
| 2420 | 24208400 | 5215 | REC PROG TECH SERVICES | E | 1,500.00 | - | 1,500.00 | 1,500.00 | - | - | 100.00 | 3,000.00 | (1,500.00) | -50% |
| 2420 | 24208400 | 5225 | REC PROG PROF DEVELOPMENT | E | 1,100.00 | - | 1,100.00 | - | - | 1,100.00 | 0.00 | - | - | 0% |
| 2420 | 24208400 | 5300 | REC PROG MATERIALS&SUPPLIES | E | 10,000.00 | 400.00 | 10,400.00 | 349.14 | 10,050.86 | - | 100.00 | 416.70 | (67.56) | -16% |
| 2420 | 24208400 | 5325 | REC PROG UTILITIES | E | 2,400.00 | 40.95 | 2,440.95 | 552.06 | 1,720.30 | 168.59 | 93.10 | 572.51 | (20.45) | -4% |
| | | | Total 08 PARKS & RECREATION | | 198,229.00 | 32,767.07 | 230,996.07 | (60,126.27) | 354,881.61 | (63,759.27) | 127.60 | (139,893.65) | (79,767.38) | -57% |
| | | | Total 45 LEISURE TIME ACTIVITIES | | 198,229.00 | 32,767.07 | 230,996.07 | (60,126.27) | 354,881.61 | (63,759.27) | 127.60 | (139,893.65) | (79,767.38) | -57% |
| | | | Total 2420 PARKS & RECREATION FUND | | 198,229.00 | 32,767.07 | 230,996.07 | (60,126.27) | 354,881.61 | (63,759.27) | 127.60 | (139,893.65) | (79,767.38) | -57% |
| 2430 | 24311000 | 4000 | INCOME TAXES | R | (1,420,000.00) | - | (1,420,000.00) | (346,692.67) | - | (1,073,307.33) | 24.40 | (301,182.73) | 45,509.94 | 15% |
| 2430 | 24311000 | 4005 | REFUNDS | R | 56,800.00 | - | 56,800.00 | 3,448.43 | - | 53,351.57 | 6.10 | 3,381.54 | (66.89) | 2% |
| 2430 | 24311000 | 4210 | PENALTY & INTEREST | R | (17,500.00) | - | (17,500.00) | (4,700.15) | - | (12,799.85) | 26.90 | (3,149.94) | 1,550.21 | 49% |
| 2430 | 24311400 | 4515 | INSURANCE PROCEEDS | R | - | - | - | - | - | - | 0.00 | (982.45) | (982.45) | -100% |
| 2430 | 24311400 | 5135 | GEN SERVICES INSURANCE | E | - | - | - | - | - | - | 0.00 | (529.70) | (529.70) | -100% |
| 2430 | 24311400 | 5205 | GEN SERVICES CONTRACT SERVICES | E | - | - | - | - | - | - | 0.00 | 7,841.43 | (7,841.43) | -100% |
| 2430 | 24311400 | 5220 | GEN SERVICES MAINT SERVICES | E | - | - | - | - | - | - | 0.00 | 3,760.02 | (3,760.02) | -100% |
| 2430 | 24311400 | 5300 | MATERIALS & SUPPLIES | E | - | - | - | - | - | - | 0.00 | 13,022.31 | (13,022.31) | -100% |
| 2430 | 24311400 | 5310 | GEN SERVICES OFFICE EXPENSE | E | - | - | - | - | - | - | 0.00 | 1,129.50 | (1,129.50) | -100% |
| 2430 | 24311400 | 5325 | GEN SERVICES UTILITIES | E | - | - | - | - | - | - | 0.00 | 8,272.62 | (8,272.62) | -100% |
| 2430 | 24311450 | 4205 | ENGINEERING FINES & FEES | R | - | - | - | (8,380.00) | - | 8,380.00 | 100.00 | (19,290.00) | (10,910.00) | -57% |
| 2430 | 24311450 | 5105 | ENGINEERING FULL TIME WAGES | E | - | - | - | - | - | - | 0.00 | 119,098.15 | (119,098.15) | -100% |
| 2430 | 24311450 | 5115 | OVERTIME | E | - | - | - | 284.46 | - | (284.46) | 100.00 | - | 284.46 | 100% |
| 2430 | 24311450 | 5130 | ENGINEERING RETIREMENT | E | - | - | - | 39.82 | - | (39.82) | 100.00 | 15,862.75 | (15,822.93) | -100% |
| 2430 | 24311450 | 5135 | ENGINEERING INSURANCE | E | - | - | - | 11,194.43 | - | (11,194.43) | 100.00 | 56,818.90 | (45,624.47) | -80% |
| 2430 | 24311450 | 5140 | ENGINEERING WORKERS COMP | E | - | - | - | 5.28 | - | (5.28) | 100.00 | 1,703.47 | (1,698.19) | -100% |
| 2430 | 24311450 | 5145 | ENGINEERING MEDICARE | E | - | - | - | 4.13 | - | (4.13) | 100.00 | 1,543.76 | (1,539.63) | -100% |

| ACCOUNT INFORMATION | | | | 2023 BUDGET | | | 2023 Q1 ACTUAL VS BUDGET | | | | 2023 VS 2022 | | | |
|----------------------------------|-------------------------------------|------|--------------------------------|-------------|-----------------|-----------------|--------------------------|----------------|---------------|------------------|--------------|----------------|--------------|---------|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2022 ACTUAL | 2023 VS 2022 | %CHANGE |
| 2430 | 24311450 | 5160 | ENGINEERING OTHER BENEFITS | E | - | - | - | 0.23 | (0.23) | - | 100.00 | 50.06 | (49.83) | -100% |
| 2430 | 24311450 | 5210 | ENGINEERING PROF SERVICES | E | - | 147,085.77 | 147,085.77 | 5,551.63 | 141,534.14 | - | 100.00 | 6,400.13 | (848.50) | -13% |
| 2430 | 24311450 | 5215 | ENGINEERING TECH SERVICES | E | - | 39.36 | 39.36 | - | 39.36 | - | 100.00 | 197.44 | (197.44) | -100% |
| 2430 | 24311450 | 5225 | ENGINEERING PROF DEVELOPMENT | E | - | 600.00 | 600.00 | - | 600.00 | - | 100.00 | - | - | 0% |
| 2430 | 24311450 | 5310 | ENGINEERING OFFICE EXPENSE | E | - | 3,604.36 | 3,604.36 | 83.00 | 3,521.36 | - | 100.00 | - | 83.00 | 100% |
| 2430 | 24311450 | 5325 | ENGINEERING UTILITIES | E | - | 33.81 | 33.81 | - | - | 33.81 | 0.00 | 890.27 | (890.27) | -100% |
| 2430 | 24311470 | 4205 | FINES & FEES | R | (5,000.00) | - | (5,000.00) | - | - | (5,000.00) | 0.00 | - | - | 0% |
| 2430 | 24311470 | 5205 | GARAGE CONTRACT SERVICES | E | 67,440.00 | 9,091.19 | 76,531.19 | 16,563.92 | 53,956.33 | 6,010.94 | 92.10 | 3,007.21 | 13,556.71 | 451% |
| 2430 | 24311470 | 5220 | GARAGE MAINTENANCE SERVICES | E | 18,000.00 | 40,065.75 | 58,065.75 | 393.75 | 57,672.00 | - | 100.00 | 4,353.44 | (3,959.69) | -91% |
| 2430 | 24311470 | 5300 | GARAGE MATERIALS & SUPPLIES | E | 12,000.00 | 3,000.00 | 15,000.00 | - | 15,000.00 | - | 100.00 | - | - | 0% |
| 2430 | 24311470 | 5325 | GARAGE UTILITIES | E | 20,400.00 | - | 20,400.00 | 6,309.79 | 14,090.21 | - | 100.00 | 6,387.69 | (77.90) | -1% |
| Total 11 PUBLIC SERVICE | | | | | (1,267,860.00) | 203,520.24 | (1,064,339.76) | (315,893.95) | 286,413.40 | (1,034,859.21) | 2.80 | (71,414.13) | 244,479.82 | 342% |
| 2430 | 24313000 | 4205 | ENGINEERING FINES & FEES | R | (50,000.00) | - | (50,000.00) | - | - | (50,000.00) | 0.00 | - | - | 0% |
| 2430 | 24313000 | 5105 | ENGINEERING FULL TIME WAGES | E | 719,572.00 | - | 719,572.00 | 108,180.37 | - | 611,391.63 | 15.00 | - | 108,180.37 | 100% |
| 2430 | 24313000 | 5115 | OVERTIME | E | 500.00 | - | 500.00 | - | - | 500.00 | 0.00 | - | - | 0% |
| 2430 | 24313000 | 5130 | ENGINEERING RETIREMENT | E | 100,127.00 | - | 100,127.00 | 15,040.05 | - | 85,086.95 | 15.00 | - | 15,040.05 | 100% |
| 2430 | 24313000 | 5135 | ENGINEERING INSURANCE | E | 239,564.00 | - | 239,564.00 | 24,390.32 | - | 215,173.68 | 10.20 | - | 24,390.32 | 100% |
| 2430 | 24313000 | 5140 | ENGINEERING WORKERS COMP | E | 14,444.00 | - | 14,444.00 | 1,996.20 | - | 12,447.80 | 13.80 | - | 1,996.20 | 100% |
| 2430 | 24313000 | 5145 | ENGINEERING MEDICARE | E | 10,289.00 | - | 10,289.00 | 1,535.21 | - | 8,753.79 | 14.90 | - | 1,535.21 | 100% |
| 2430 | 24313000 | 5160 | ENGINEERING OTHER BENEFITS | E | 315.00 | - | 315.00 | 40.63 | - | 274.37 | 12.90 | - | 40.63 | 100% |
| 2430 | 24313000 | 5205 | ENGINEERING CONTRACT SERVICES | E | - | 3,000.00 | 3,000.00 | 169.80 | 2,830.20 | - | 100.00 | - | 169.80 | 100% |
| 2430 | 24313000 | 5210 | ENGINEERING PROF SERVICES | E | 445,500.00 | (3,000.00) | 442,500.00 | 5,958.00 | 216,750.00 | 219,792.00 | 50.30 | - | 5,958.00 | 100% |
| 2430 | 24313000 | 5215 | ENGINEERING TECH SERVICES | E | 4,868.00 | - | 4,868.00 | 197.44 | 4,170.56 | 500.00 | 89.70 | - | 197.44 | 100% |
| 2430 | 24313000 | 5225 | ENGINEERING PROF DEVELOPMENT | E | 600.00 | - | 600.00 | - | 600.00 | - | 100.00 | - | - | 0% |
| 2430 | 24313000 | 5310 | ENGINEERING OFFICE EXPENSE | E | 4,600.00 | - | 4,600.00 | 257.00 | 4,343.00 | - | 100.00 | - | 257.00 | 100% |
| 2430 | 24313000 | 5325 | ENGINEERING UTILITIES | E | 3,120.00 | - | 3,120.00 | 969.45 | 2,150.55 | - | 100.00 | - | 969.45 | 100% |
| Total 13 ENGINEERING | | | | | 1,493,499.00 | - | 1,493,499.00 | 158,734.47 | 230,844.31 | 1,103,920.22 | 26.10 | - | (158,734.47) | 100% |
| Total 20 GENERAL GOVERNMENT | | | | | 225,639.00 | 203,520.24 | 429,159.24 | (157,159.48) | 517,257.71 | 69,061.01 | 83.90 | (71,414.13) | 85,745.35 | 120% |
| 2430 | Total 2430 PUBLIC SERVICE FUND | | | | 225,639.00 | 203,520.24 | 429,159.24 | (157,159.48) | 517,257.71 | 69,061.01 | 83.90 | (71,414.13) | 85,745.35 | 120% |
| 2440 | 24403000 | 4600 | OP SETT MISCELLANEOUS | R | - | - | - | (14,001.45) | - | 14,001.45 | 100.00 | - | 14,001.45 | 100% |
| Total 03 LAW DEPARTMENT | | | | | - | - | - | (14,001.45) | - | 14,001.45 | 100.00 | - | 14,001.45 | 100% |
| Total 30 PUBLIC HEALTH & WELFARE | | | | | - | - | - | (14,001.45) | - | 14,001.45 | 100.00 | - | 14,001.45 | 100% |
| 2440 | Total 2440 OPIOID SETTLEMENT | | | | - | - | - | (14,001.45) | - | 14,001.45 | 100.00 | - | 14,001.45 | 100% |
| 3250 | 32506000 | 5500 | CAPITAL IMPROVE CAPITAL MAINT | E | - | 2,168,451.71 | 2,168,451.71 | 55,812.83 | 2,112,638.88 | - | 100.00 | 14,084.60 | 41,728.23 | 296% |
| 3250 | 32506000 | 5505 | CAPITAL IMPROVE CAPITAL PROJ | E | - | 306,832.54 | 306,832.54 | - | 306,832.54 | - | 100.00 | - | - | 0% |
| 3250 | 32506550 | 4000 | INCOME TAXES | R | (10,650,000.00) | - | (10,650,000.00) | (2,600,196.33) | - | (8,049,803.67) | 24.40 | (2,377,758.34) | 222,437.99 | 9% |
| 3250 | 32506550 | 4005 | REFUNDS | R | 426,000.00 | - | 426,000.00 | 25,863.28 | - | 400,136.72 | 6.10 | 26,696.37 | 833.09 | -3% |
| 3250 | 32506550 | 4100 | CAPITAL IMPROVE GRANTS | R | (98,000.00) | - | (98,000.00) | - | - | (98,000.00) | 0.00 | - | - | 0% |
| 3250 | 32506550 | 4210 | PENALTY & INTEREST | R | (150,000.00) | - | (150,000.00) | (35,251.09) | - | (114,748.91) | 23.50 | (24,868.00) | 10,383.09 | 42% |
| 3250 | 32506550 | 5500 | CAPITAL IMPROVE CAPITAL MAINT | E | 5,065,000.00 | 3,971,163.00 | 9,036,163.00 | 50,459.93 | 4,045,322.60 | 4,940,380.47 | 45.30 | 51,926.84 | (1,466.91) | -3% |
| 3250 | 32506550 | 5505 | CAPITAL IMPROVE CAPITAL PROJ | E | 523,000.00 | 7,794,914.08 | 8,317,914.08 | 356,703.92 | 7,656,317.66 | 304,892.50 | 96.30 | 303,523.80 | 53,180.12 | 18% |
| 3250 | 32506550 | 5510 | CAPITAL IMPROVE CAPITAL EQUIP | E | 710,000.00 | 2,916,475.54 | 3,626,475.54 | 352,635.02 | 2,954,144.40 | 319,696.12 | 91.20 | 261,288.88 | 91,346.14 | 35% |
| 3250 | 32506550 | 5515 | CAPITAL IMPROVE LAND ACO | E | 200,000.00 | - | 200,000.00 | - | - | 200,000.00 | 0.00 | - | - | 0% |
| Total 06 FINANCE DEPARTMENT | | | | | (3,974,000.00) | 17,157,836.87 | 13,183,836.87 | (1,793,972.44) | 17,075,256.08 | (2,097,446.77) | 115.90 | (1,745,105.85) | 48,866.59 | 3% |
| Total 00 NOT IN USE | | | | | (3,974,000.00) | 17,157,836.87 | 13,183,836.87 | (1,793,972.44) | 17,075,256.08 | (2,097,446.77) | 115.90 | (1,745,105.85) | 48,866.59 | 3% |
| 3250 | Total 3250 CAPITAL IMPROVEMENT FUND | | | | (3,974,000.00) | 17,157,836.87 | 13,183,836.87 | (1,793,972.44) | 17,075,256.08 | (2,097,446.77) | 115.90 | (1,745,105.85) | 48,866.59 | 3% |
| 3270 | 32708000 | 4205 | PARKS & REC CAPITAL FINES & FE | R | - | - | - | (500.00) | - | 500.00 | 100.00 | (42,000.00) | (41,500.00) | -99% |
| Total 08 PARKS & RECREATION | | | | | - | - | - | (500.00) | - | 500.00 | 100.00 | (42,000.00) | (41,500.00) | -99% |
| Total 45 LEISURE TIME ACTIVITIES | | | | | - | - | - | (500.00) | - | 500.00 | 100.00 | (42,000.00) | (41,500.00) | -99% |
| 3270 | Total 3270 PARK FUND | | | | - | - | - | (500.00) | - | 500.00 | 100.00 | (42,000.00) | (41,500.00) | -99% |
| 3290 | 32904000 | 4205 | BUILDING FINES & FEES | R | (15,000.00) | - | (15,000.00) | (3,603.00) | - | (11,397.00) | 24.00 | (2,537.00) | 1,066.00 | 42% |
| Total 04 MAYOR'S COURT | | | | | (15,000.00) | - | (15,000.00) | (3,603.00) | - | (11,397.00) | 24.00 | (2,537.00) | 1,066.00 | 42% |
| Total 20 GENERAL GOVERNMENT | | | | | (15,000.00) | - | (15,000.00) | (3,603.00) | - | (11,397.00) | 24.00 | (2,537.00) | 1,066.00 | 42% |
| 3290 | Total 3290 COURT BUILDING FUND | | | | (15,000.00) | - | (15,000.00) | (3,603.00) | - | (11,397.00) | 24.00 | (2,537.00) | 1,066.00 | 42% |
| 4310 | 43106000 | 4010 | BOND RETIRE PROPERTY TAXES | R | (360,187.00) | - | (360,187.00) | (177,139.16) | - | (183,047.84) | 49.20 | (175,245.68) | 1,893.48 | 1% |
| 4310 | 43106000 | 4110 | BOND RETIRE HOMESTEAD & ROLL | R | (38,000.00) | - | (38,000.00) | - | - | (38,000.00) | 0.00 | - | - | 0% |
| 4310 | 43106000 | 4900 | BOND RETIRE TRANSFER IN | R | (1,798,643.00) | - | (1,798,643.00) | (1,548,643.00) | - | (250,000.00) | 86.10 | (527,935.00) | 1,020,708.00 | 193% |
| 4310 | 43106000 | 5210 | BOND RETIREMENT PROF SERVICES | E | 5,410.00 | - | 5,410.00 | 2,869.97 | - | 2,540.03 | 53.00 | 2,706.20 | 163.77 | 6% |
| 4310 | 43106000 | 5400 | BOND RETIREMENT PRINCIPAL | E | 1,723,573.00 | - | 1,723,573.00 | 44,286.10 | 1,679,286.10 | - | 100.00 | 44,286.10 | - | 0% |
| 4310 | 43106000 | 5405 | BOND RETIREMENT INTEREST | E | 467,788.00 | 34,165.00 | 501,953.00 | - | 501,952.50 | - | 100.00 | - | - | 0% |
| Total 06 FINANCE DEPARTMENT | | | | | (59.00) | 34,165.00 | 34,106.00 | (1,678,626.09) | 2,181,238.60 | (468,506.51) | 1,473.70 | (656,188.38) | 1,022,437.71 | 156% |
| Total 50 DEBT SERVICE | | | | | (59.00) | 34,165.00 | 34,106.00 | (1,678,626.09) | 2,181,238.60 | (468,506.51) | 1,473.70 | (656,188.38) | 1,022,437.71 | 156% |
| 4310 | Total 4310 BOND RETIREMENT FUND | | | | (59.00) | 34,165.00 | 34,106.00 | (1,678,626.09) | 2,181,238.60 | (468,506.51) | 1,473.70 | (656,188.38) | 1,022,437.71 | 156% |
| 4320 | 43206000 | 5205 | CONTRACT SERVICES | E | - | 692,283.00 | 692,283.00 | - | 692,283.00 | - | 100.00 | - | - | 0% |
| 4320 | 43206000 | 5505 | CAPITAL PROJECT/IMPROVEMENT | E | - | 809,488.92 | 809,488.92 | 207,150.35 | 602,338.57 | - | 100.00 | - | 207,150.35 | 100% |
| Total 06 FINANCE DEPARTMENT | | | | | - | 1,501,771.92 | 1,501,771.92 | 207,150.35 | 1,294,621.57 | - | 100.00 | - | (207,150.35) | -100% |
| Total 50 DEBT SERVICE | | | | | - | 1,501,771.92 | 1,501,771.92 | 207,150.35 | 1,294,621.57 | - | 100.00 | - | (207,150.35) | -100% |
| 4320 | Total 4320 TECH CTR SECURITY DEPOSI | | | | - | 1,501,771.92 | 1,501,771.92 | 207,150.35 | 1,294,621.57 | - | 100.00 | - | (207,150.35) | -100% |

| ACCOUNT INFORMATION | | | | 2023 BUDGET | | | 2023 Q1 ACTUAL VS BUDGET | | | | 2023 VS 2022 | | | |
|---------------------|----------|------|-------------------------------------|-------------|-----------------|-----------------|--------------------------|-----------------|---------------|------------------|--------------|-----------------|----------------|---------|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2022 ACTUAL | 2023 VS 2022 | %CHANGE |
| | | | Total 08 PARKS & RECREATION | | - | - | - | (34.00) | - | 34.00 | 100.00 | (235.00) | (201.00) | -86% |
| | | | Total 00 NOT IN USE | | - | - | - | (34.00) | - | 34.00 | 100.00 | (235.00) | (201.00) | -86% |
| 8350 | | | Total 8350 SENIOR ESCROW FUND | | - | - | - | (34.00) | - | 34.00 | 100.00 | (235.00) | (201.00) | -86% |
| 8360 | 83608000 | 4300 | PARK DEPOSIT CHARGES FOR SVC | R | - | - | - | - | - | - | 0.00 | 2,695.00 | 2,695.00 | -100% |
| | | | Total 08 PARKS & RECREATION | | - | - | - | - | - | - | 0.00 | 2,695.00 | 2,695.00 | 100% |
| | | | Total 00 NOT IN USE | | - | - | - | - | - | - | 0.00 | 2,695.00 | 2,695.00 | 100% |
| 8360 | | | Total 8360 PARK FACILITY DEPOSIT FU | | - | - | - | - | - | - | 0.00 | 2,695.00 | 2,695.00 | 100% |
| 8370 | 83708000 | 4605 | VETERAN MEM DONATIONS | R | - | - | - | (204.00) | - | 204.00 | 100.00 | (980.00) | (776.00) | -79% |
| 8370 | 83708000 | 5205 | CONTRACT SERVICES | E | - | - | - | - | 1,000.00 | (1,000.00) | 100.00 | - | - | 0% |
| 8370 | 83708000 | 5300 | MATERIALS & SUPPLIES | E | - | - | - | - | 1,000.00 | (1,000.00) | 100.00 | - | - | 0% |
| | | | Total 08 PARKS & RECREATION | | - | - | - | (204.00) | 2,000.00 | (1,796.00) | 100.00 | (980.00) | (776.00) | -79% |
| | | | Total 00 NOT IN USE | | - | - | - | (204.00) | 2,000.00 | (1,796.00) | 100.00 | (980.00) | (776.00) | -79% |
| 8370 | | | Total 8370 VETERANS MEMORIAL FUND | | - | - | - | (204.00) | 2,000.00 | (1,796.00) | 100.00 | (980.00) | (776.00) | -79% |
| 8380 | 83808000 | 4605 | DONATIONS | R | - | - | - | - | - | - | 0.00 | 1,612.50 | 1,612.50 | -100% |
| | | | Total 08 PARKS & RECREATION | | - | - | - | - | - | - | 0.00 | 1,612.50 | 1,612.50 | 100% |
| | | | Total 45 LEISURE TIME ACTIVITIES | | - | - | - | - | - | - | 0.00 | 1,612.50 | 1,612.50 | 100% |
| 8380 | | | Total 8380 RECREATION SCHOLARSHIP F | | - | - | - | - | - | - | 0.00 | 1,612.50 | 1,612.50 | 100% |
| 8500 | 85011000 | 4210 | REFUSE PENALTY & INTEREST | R | (27,000.00) | - | (27,000.00) | (8,965.09) | - | (18,034.91) | 33.20 | (9,219.66) | (254.57) | -3% |
| 8500 | 85011000 | 4300 | REFUSE CHARGES FOR SERVICES | R | (2,302,800.00) | - | (2,302,800.00) | (655,329.30) | - | (1,647,470.70) | 28.50 | (644,056.18) | 11,273.12 | 2% |
| 8500 | 85011000 | 4600 | MISCELLANEOUS | R | - | - | - | - | - | - | 0.00 | (22,667.14) | (22,667.14) | -100% |
| 8500 | 85011000 | 5205 | REFUSE CONTRACT SERVICES | E | 2,536,500.00 | 234,592.87 | 2,771,092.87 | 650,741.92 | 2,115,844.24 | 4,506.71 | 99.80 | 391,011.64 | 259,730.28 | 66% |
| 8500 | 85011000 | 5215 | TECHNOLOGY SERVICES | E | 9,100.00 | - | 9,100.00 | 2,944.45 | 6,155.55 | - | 100.00 | 2,103.18 | 841.27 | 40% |
| 8500 | 85011000 | 5300 | MATERIALS & SUPPLIES | E | 500.00 | - | 500.00 | - | - | 500.00 | 0.00 | - | - | 0% |
| | | | Total 11 PUBLIC SERVICE | | 216,300.00 | 234,592.87 | 450,892.87 | (10,608.02) | 2,121,999.79 | (1,660,498.90) | 468.30 | (282,828.16) | (272,220.14) | -96% |
| | | | Total 00 NOT IN USE | | 216,300.00 | 234,592.87 | 450,892.87 | (10,608.02) | 2,121,999.79 | (1,660,498.90) | 468.30 | (282,828.16) | (272,220.14) | -96% |
| 8500 | | | Total 8500 REFUSE ESCROW FUND | | 216,300.00 | 234,592.87 | 450,892.87 | (10,608.02) | 2,121,999.79 | (1,660,498.90) | 468.30 | (282,828.16) | (272,220.14) | -96% |
| 8600 | 86011000 | 4205 | DEV ESCROW FINES & FEES | R | (250,000.00) | - | (250,000.00) | (44,781.00) | - | (205,219.00) | 17.90 | (192,656.68) | (147,875.68) | -77% |
| 8600 | 86011000 | 5205 | DEV ESCROW CONTRACT SERVICES | E | 250,000.00 | 823,220.82 | 1,073,220.82 | 78,652.50 | 944,599.03 | 49,969.29 | 95.30 | 18,615.50 | 60,037.00 | 323% |
| 8600 | 86011450 | 4205 | ROW ESCROW FINES & FEES | R | (150,000.00) | - | (150,000.00) | - | - | (150,000.00) | 0.00 | - | - | 0% |
| 8600 | 86011450 | 5205 | ROW ESCROW CONTRACT SERVICES | E | 150,000.00 | 240,976.25 | 390,976.25 | 7,629.25 | 233,347.00 | 150,000.00 | 61.60 | - | 7,629.25 | 100% |
| | | | Total 11 PUBLIC SERVICE | | - | 1,064,197.07 | 1,064,197.07 | 41,500.75 | 1,177,946.03 | (155,249.71) | 114.60 | (174,041.18) | (215,541.93) | -124% |
| | | | Total 00 NOT IN USE | | - | 1,064,197.07 | 1,064,197.07 | 41,500.75 | 1,177,946.03 | (155,249.71) | 114.60 | (174,041.18) | (215,541.93) | -124% |
| 8600 | | | Total 8600 DEVELOPERS ESCROW FUND | | - | 1,064,197.07 | 1,064,197.07 | 41,500.75 | 1,177,946.03 | (155,249.71) | 114.60 | (174,041.18) | (215,541.93) | -124% |
| 9000 | 90005000 | 4310 | WORKERS COMP ADMIN CHARGES | R | (288,524.00) | - | (288,524.00) | (70,941.79) | - | (217,582.21) | 24.60 | (53,566.94) | 17,374.85 | 32% |
| 9000 | 90005000 | 4600 | MISCELLANEOUS | R | - | - | - | (236.84) | - | 236.84 | 100.00 | - | 236.84 | 100% |
| 9000 | 90005000 | 5205 | WORK COMP CONTRACT SERVICES | E | 124,500.00 | - | 124,500.00 | 103,455.00 | 12,103.00 | 8,942.00 | 92.80 | 35,219.00 | 68,236.00 | 194% |
| 9000 | 90005000 | 5230 | WORK COMP CLAIMS & JUDGEMENTS | E | 170,000.00 | - | 170,000.00 | 58,276.93 | - | 111,723.07 | 34.30 | 44,463.62 | 13,813.31 | 31% |
| | | | Total 05 HUMAN RESOURCES DEPARTMENT | | 5,976.00 | - | 5,976.00 | 90,553.30 | 12,103.00 | (96,680.30) | 1,717.80 | 26,115.68 | (64,437.62) | -247% |
| | | | Total 00 NOT IN USE | | 5,976.00 | - | 5,976.00 | 90,553.30 | 12,103.00 | (96,680.30) | 1,717.80 | 26,115.68 | (64,437.62) | -247% |
| 9000 | | | Total 9000 WORKERS COMP FUND | | 5,976.00 | - | 5,976.00 | 90,553.30 | 12,103.00 | (96,680.30) | 1,717.80 | 26,115.68 | (64,437.62) | -247% |
| | | | Revenue Total | | (78,770,306.00) | - | (78,770,306.00) | (23,367,776.04) | - | (55,402,529.96) | 29.70 | (20,795,895.61) | 2,571,880.43 | 12% |
| | | | Expense Total | | 73,924,258.00 | 40,354,257.90 | 114,278,515.90 | 19,969,210.01 | 58,149,245.70 | 36,160,060.19 | 68.40 | 13,623,582.41 | 6,345,627.60 | 47% |
| | | | Grand Total | | (4,846,048.00) | 40,354,257.90 | 35,508,209.90 | (3,398,566.03) | 58,149,245.70 | (19,242,469.77) | 154.20 | (7,172,313.20) | (3,773,747.17) | -53% |

Additional Information

Income Tax

Income Tax remains Gahanna's largest source of revenue. Through the end of the first quarter of 2023 income tax made up 61% of total General Fund revenue, 99% of the Capital Improvement Fund Revenue, and 76% of the three Special Revenue Funds, established for operations related to Public Safety (74% of revenue), Parks & Recreation (59% of revenue) and Public Service (96% of Revenue). On a cash basis, total income tax collections are \$8.8M to date. This was allocated as follows:

| Fund | Income Tax Revenue | % of Collections |
|---------------------------|---------------------------|-------------------------|
| General Fund 1.5% | \$ 5,346,212 | 61% |
| Capital Improvement .75% | 2,574,333 | 29% |
| Public Safety .0875% | 300,339 | 3% |
| Public Service .10% | 343,244 | 4% |
| Parks & Recreation .0625% | 214,528 | 2% |
| | <u>\$ 8,778,656</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 82% for the first quarter, are from business withholdings, with 8% coming from individual returns and 9% coming from net profits.

The following tables shows the distribution of the 1.5% - and 1% - income tax among these three categories compared 2022.

| Comparative Income Tax Data 1.5% | | | | | | |
|----------------------------------|----------------|----------------|------------------|------------|--|--|
| Income Tax Type | 2022 YTD (\$M) | 2023 YTD (\$M) | Difference (\$M) | Pct Change | | |
| Withholding | \$ 3.89 | \$ 4.36 | \$ 0.47 | 12.1% | | |
| Individual | \$ 0.39 | \$ 0.49 | \$ 0.10 | 26.1% | | |
| Net Profit | \$ 0.61 | \$ 0.50 | \$ (0.11) | -18.1% | | |
| Total | \$ 4.89 | \$ 5.35 | \$ 0.46 | 9.4% | | |

| Comparative Income Tax Data 1% | | | | | | |
|--------------------------------|----------------|----------------|------------------|------------|--|--|
| Income Tax Type | 2022 YTD (\$M) | 2023 YTD (\$M) | Difference (\$M) | Pct Change | | |
| Withholding | \$ 2.57 | \$ 2.88 | \$ 0.30 | 11.8% | | |
| Individual | \$ 0.17 | \$ 0.24 | \$ 0.08 | 46.0% | | |
| Net Profit | \$ 0.39 | \$ 0.31 | \$ (0.08) | -20.9% | | |
| Total | \$ 3.13 | \$ 3.43 | \$ 0.30 | 9.5% | | |

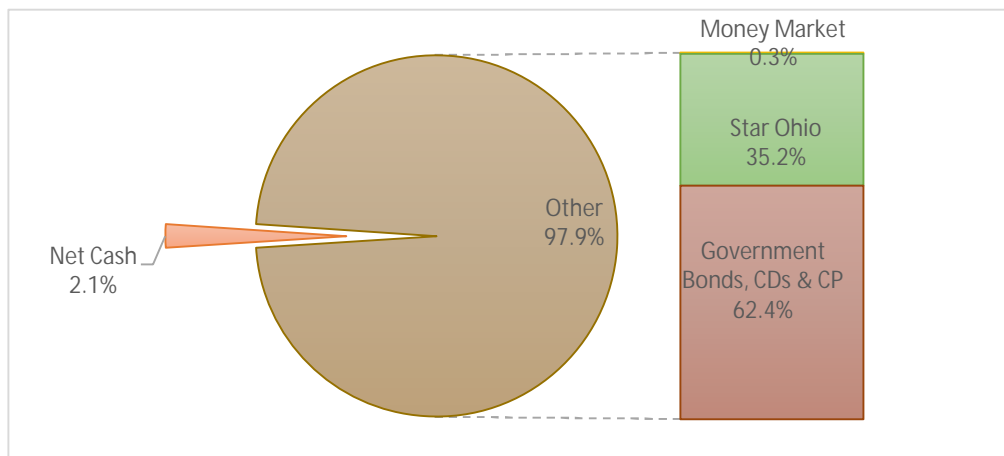
Withholding taxes have increased as anticipated for 2023 as the City is still experiencing economic growth. For individual taxes it appears there are more early filers for 2023 compared to 2022. This will normalize as we move into the second and third quarter. Net profit taxes have continued to trend lower since the pandemic. There

could be a number of reasons for this and monitoring will continue throughout 2023. It is expected that this will also normalize and become more comparable to pre-pandemic levels. However, there is no way to truly predict this as each business operates differently and may change operations or capital investment, in turn, increasing or decreasing taxable net profits.

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.

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 \$112M portfolio as of March 31, 2023.



As of March 31, 2023, the average duration of the City's investment portfolio was 1.47 years and the average yield to maturity of the City's holdings was 2.69%. By comparison, the Star Ohio annualized yield at that same time was 4.87%. Using the US Department of Treasury historical yield curve rates for a 2-year maturity, rates are up from March of 2022 from 2.28% to 4.06% as of the end of the first quarter. This exceeds the first quarter of 2019 which was 2.27%. It is anticipated the Federal Reserve will continue to increase rates into second quarter of 2023. The increase in interest rates is intended to bring inflation down and this, along with other policies, has started to reduce inflation, falling from a peak of 8.5% in early 2022 to 5% by the end of the quarter. This is still 3% higher than the targeted rate of 2%.

Investment earnings for the year are 54% of the amount planned for 2023. Compared to 2022 investment earnings are up \$777K or approximately nine times more. Growth for 2023 will be monitored and is currently on track to exceed expectations. The City's investment advisors will continue to manage the City's portfolio in a strategic manner to retain security while taking advantage of rising interest rates. Re-investment through the first quarter has resulted in yields up to 6%.

Conclusion

As the first quarter comes to an end, revenue stabilization is occurring and actual results are as expected. It is anticipated that inflation will continue to decrease throughout 2023 with a small recession probable in the third quarter. With the continued economic expansion of the City and Central Ohio area as a whole, it is predicted this recession will have little to no impact on the area. It will, however, help to drive down inflation ultimately reducing the current high cost of materials and supplies.

Although there are still millions of unfilled positions nationally with less seeking employment than there are openings, there has been improvement through the first quarter of 2023. The City was successful in filling a number of vacant positions through the end of the first quarter but with job availability still high, retention may continue to be a struggle.

As we end the first quarter of 2023, it is anticipated financial stabilization will continue with most predictions showing inflation at just above 2% by the end of 2023 and a slow down in job growth. For the City, this should result in a reduction to the cost of materials and supplies and an increase in human capital recruitment and retention.

Status of Current Finance Department Projects

- New Accounting & Timekeeping System – This has been completed with just minor programming changes needed
- Travel Policy – This is near completion and intended to be rolled out in the second quarter making the process more efficient while still maintaining an appropriate level of controls.
- 2022 ACFR – This has been filed with the Auditor of State on time.
- 2022 Audit – The audit for 2022 will be extended as requested by the auditor. They have experienced high turnover in key positions. This request has been approved with completion scheduled for Jul 30, 2023.