



2023 Year-End Report to Council

Overview

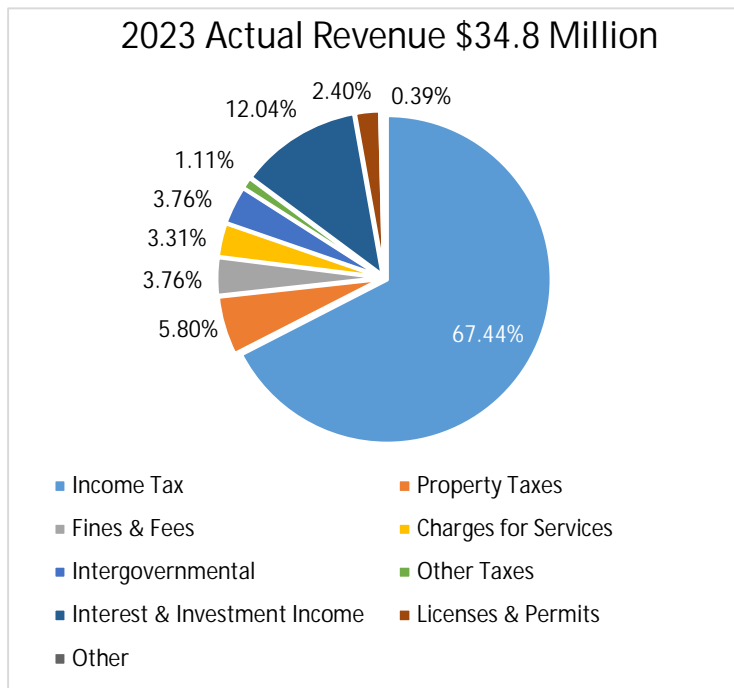
The purpose of this report is to provide Gahanna City Council, residents, and interested parties with an overview of the City's finances for the year ended December 31, 2023. The report focuses on the General Fund, which is the primary operating fund for the City, as well as the Public Safety Fund, Parks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

Key Financial Highlights

General Fund Revenue

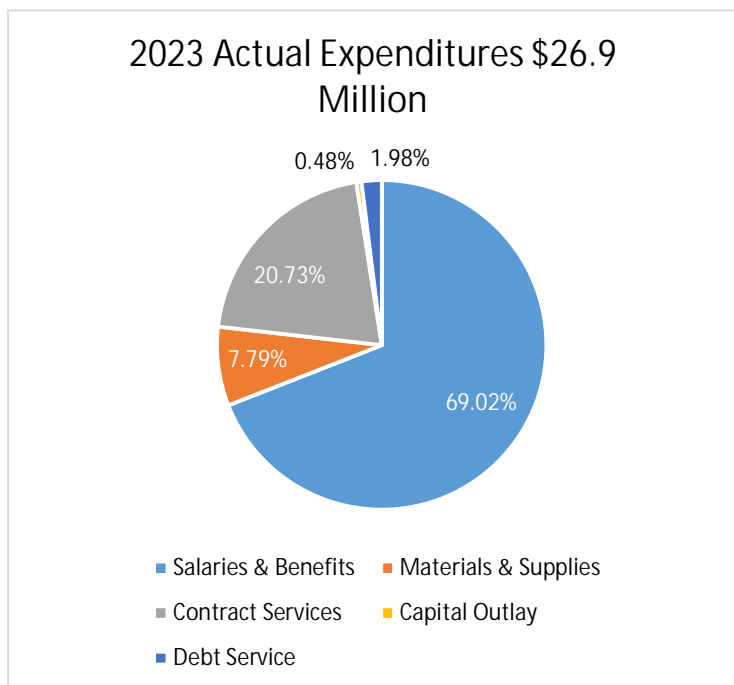
- In total, revenue for 2023 is 118% of planned which is higher than expected at the end of the year. The most significant accounts are discussed below.
 - Income taxes are 109% of planned, which is higher than expected. More information on income tax is located in the income tax portion of this report.
 - Property taxes received are 90% of the planned amount. This represents the full year of collections unclear at this time why collections are 10% less than planned.
 - Charges for services revenue is 124% of planned revenue as rentals for sports fields and shelters is up compared to 2022 and the Creekside rent was received.
 - Investment income is 259% of planned revenue as the City has been able to capitalize on the rising interest rate environment.
 - Both Fines & Fees and Licenses & Permits have exceeded 100% of planned revenue resulting from an increase in Mayor's Court activity, income tax penalty and interest charges, and construction permitting and licensing.



- General Fund revenues compared to 2022 have increased by 19% (or \$5.5M) with almost all revenue resources experiencing growth compared to 2022. Most notable are:
 - Income Tax revenue increased by 12% or (\$2.4M), See the income tax discussion section of this report.
 - Fines & Fess increased by 12% (or \$143K). This increase is related to penalties and interest associated with income tax collections and Mayor’s Court activity.
 - Interest & Investment Income is almost three times the amount received in 2022, realizing an increase of \$3.1M.
 - Other revenue decreased by 59% (or \$195K) resulting from a one-time reimbursement received in 2022 from AEP for the electric charging stations.

General Fund Expenditures

- General Fund expenditures are 84% of planned, which is slightly lower than expected at the end of the year. When encumbrances are considered, they are 91% of planned.
- Compared to 2022, General Fund expenditures have increased by 8% (or \$2M), mainly due to the following:
 - Salaries and benefits increased by \$1.6M. The 10% 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 \$177K (or 9%) resulting from an overall increase in the cost of utilities. Park facilities also experienced an increase from 2022 resulting from increased usage of park facilities in 2023.



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 \$7.4M to \$35.6M by the end of the year. Of the \$35.6M, \$2.1M is reserved for encumbrances and \$7.45M is reserved for emergency, leaving an unreserved fund balance of \$26M. Unreserved fund balance equates to eleven (12) 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 \$1.5M, or 103%, of planned revenue. Income tax revenue is \$1.3M, or 107%, of planned, which is slightly higher than expected at year-end. There was an allocation change for 2023 resulting in a 1% decrease compared to 2022. 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 \$610K or 85% of planned, which is lower than expected because the planned mental health clinician was not hired as of the end of the year. 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 \$638K, which is a decrease of \$65K resulting from expenditures exceeding revenue for the year. Using fund balance for 2023 was a planned use of resources. Of this amount, \$5,000 is reserved for encumbrance.

Parks & Recreation Fund

- The Parks & Recreation Fund revenue is \$2.2M, or 111% of planned revenue, which is higher than expected for year-end. Income tax revenue is \$910K, or 107% of planned. The increase in income tax compared to 2022 is related to a change in the percent distributed to the fund. Charges for services revenue is 113% of planned revenue as the golf course has been able to remain open longer this year with favorable weather. Compared to 2022 there is a 10% increase from golf course operations and camp and senior center programming.
- Parks & Recreation Fund expenditures are \$2.1M, or 96% of planned. There is a 34% 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 and materials and supplies is related to maintenance services because activity for Parks & Recreation has increased compared to 2022.
- Parks & Recreation Fund Balance ended at \$1.5M, which is an increase of \$69K resulting from revenues exceeding expenditures for the year. Of this amount, \$35K is reserved for encumbrances.

Public Service Fund

- The Public Service Fund revenue is \$1.6M, or 108% of planned revenue, which is slightly higher than expected for the year. Income tax revenue is \$1.4M or 107%. Compared to 2022, revenue is up 6%, 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 \$1.2M, or 66%, of planned. This is related to continued staffing shortfalls during the first part of 2023. As of the end of the year the department was almost fully staffed.

The increase in contract services was for the use of third-party providers for services employees would normally provide and the kick-off of the new street and sidewalk rating program.

- Public Service Fund Balance ended at \$1.9M, which is an increase of \$322K resulting from revenues exceeding expenditures. Of this amount, \$148K is reserved for encumbrances.

Capital Improvement Fund

- The Capital Improvement Fund revenue is \$11.1M, or 106% of planned revenue, which is slightly higher than expected as of the end of the year. Compared to 2022, revenue has increased by 9%, due to income tax collections which are discussed later in this report. Charges for services revenue of \$29K represents special assessments from the County Auditor for the sidewalk program.
- Capital Improvement Fund expenditures are \$10.5M, or 41% of planned. When encumbrances are considered, it is 82% of planned. Compared to 2022, expenditures have decreased by \$5.6M, or 36%. The City purchased 825 Tech Center Drive in the fourth quarter of 2022 explaining the decrease.
- Fund balance ended at \$21.5M, which is an increase of \$618K resulting from revenue exceeding expenditures. Of this amount, \$10.6M is reserved for encumbrances.
- Summary activity by capital asset category for 2023 is as follows.

CATEGORY	Sum of Q4 Actual	Sum of Q4 Encumbered
CREEKSIDE	114,411	1,220,090
FACILITIES	1,212,403	2,204,921
IT INFRASTRUCTURE	727,884	1,055,964
LAND	0	200,000
PARK FACILITY	17,400	455,600
PARK INFRASTRUCTURE	1,101,219	1,366,592
ROAD & BRIDGE INFRASTRUCTURE	4,461,865	1,889,722
SIDEWALKS	778,365	1,347,914
TRAFFIC SIGNALS & STREETLIGHTS	169,383	192,655
VEHICLES & EQUIPMENT	1,521,469	662,533
Grand Total	10,104,399	10,595,991

- Activity by project for 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	Q4 Actual	Q4 Encumbered
ACADEMY PARK	PARKS & RECREATION	PARK INFRASTRUCTURE	62,500	125,000
ASPHALT OVERLAY	PUBLIC SERVICE	ROAD & BRIDGE INFRASTRUCTURE	1,878,413	934,153
ASSET MANAGEMENT	PUBLIC SERVICE	IT INFRASTRUCTURE	42,391	-
BIG WALNUT TRAIL	PARKS & RECREATION	PARK INFRASTRUCTURE	111,207	9,748
BRIDGES	PUBLIC SERVICE	ROAD & BRIDGE INFRASTRUCTURE	277,493	179,349
CHERRY BOTTOM RD STABILIZATION	PUBLIC SERVICE	ROAD & BRIDGE INFRASTRUCTURE	14,849	43,448
CODE & PERMITTING MIS	PLANNING	IT INFRASTRUCTURE	54,441	7,559
CREEKSIDE FACILITY	PUBLIC SERVICE	CREEKSIDE	114,411	1,220,090
FACILITY	MAYOR	FACILITIES	1,212,403	2,204,921
FIBER	IT	IT INFRASTRUCTURE	580,058	971,187
FLEET EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	34,089	-
LAND ACQUISITION FOR DEV.	DEVELOPMENT	LAND	-	200,000
LINK TO LITERACY TRAIL	PARKS & RECREATION	PARK INFRASTRUCTURE	18,740	371,260
NONPOLICE EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	304,317	259,313
PARK & TRAIL ASPHALT	PARKS & RECREATION	PARK INFRASTRUCTURE	528,263	432,359
PARK RENOVATION	PARKS & RECREATION	PARK INFRASTRUCTURE	333,110	34,901
PLAYGROUNDS	PARKS & RECREATION	PARK INFRASTRUCTURE	11,627	352,508
POLICE EQUIPMENT	PUBLIC SAFETY	VEHICLES & EQUIPMENT	621,700	403,220
POLICE RADIOS	PUBLIC SAFETY	VEHICLES & EQUIPMENT	561,363	-
POOLS	PARKS & RECREATION	PARK INFRASTRUCTURE	35,772	40,816
PRICE ROAD HOUSE	PARKS & RECREATION	PARK FACILITY	17,400	455,600
SAN EQUIPMENT	IT	IT INFRASTRUCTURE	50,994	58,828
SERVERS	IT	IT INFRASTRUCTURE	-	18,390
SIDEWALKS	PUBLIC SERVICE	SIDEWALKS	778,365	1,347,914
STREET RE-BUILDS	PUBLIC SERVICE	ROAD & BRIDGE INFRASTRUCTURE	2,255,845	723,002
TAYLOR STATION & CLAYCRAFT	PUBLIC SERVICE	ROAD & BRIDGE INFRASTRUCTURE	35,265	9,770
TRAFFIC SIGNALS	PUBLIC SERVICE	TRAFFIC SIGNALS & STREETLIGHTS	169,383	192,655
REPORT TOTAL			10,104,399	10,595,991

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

	Budget Versus Actual				Q4 2023 Versus Q4 2022		
	Budgeted Amounts		Q4 Actual	Q4 Percent	2022 Actual	Difference	Percent
	Original	Q4 Budget					
Revenues							
Income Tax	21,476,200	21,476,200	23,495,417	109%	21,069,083	2,426,334	12%
Property Taxes	2,242,615	2,242,615	2,019,877	90%	2,002,481	17,396	1%
Fines & Fees	1,053,480	1,053,480	1,311,091	124%	1,167,326	143,765	12%
Charges for Services	882,600	882,600	1,154,006	131%	1,132,887	21,119	2%
Intergovernmental	1,259,200	1,259,200	1,309,553	104%	1,292,123	17,430	1%
Other Taxes	400,000	400,000	385,361	96%	378,422	6,939	2%
Interest & Investment Income	1,621,000	1,621,000	4,193,101	259%	1,115,112	3,077,989	276%
Licenses & Permits	674,400	674,400	834,594	124%	855,400	(20,806)	-2%
Other	6,200	23,011	135,615	589%	330,390	(194,775)	-59%
Total Revenues	29,615,695	29,632,506	34,838,615	118%	29,343,224	5,495,391	19%
Expenditures							
Salaries & Benefits	19,970,569	20,023,498	18,538,492	93%	16,928,093	1,610,399	10%
Materials & Supplies	2,825,810	3,297,254	2,091,803	63%	1,914,147	177,656	9%
Contract Services	6,315,075	7,758,648	5,567,547	72%	5,443,380	124,167	2%
Capital Outlay	-	186,079	129,905	70%	52,210	77,695	149%
Debt Service							
Principal Retirement	480,000	480,000	480,000	100%	470,000	10,000	2%
Interest & Fiscal Charges	51,500	51,500	51,500	100%	57,375	(5,875)	-10%
Total Expenditures	29,642,954	31,796,979	26,859,247	84%	24,865,205	1,994,042	8%
Excess of Expenditures (Over)/Under Revenues	(27,259)	(2,164,473)	7,979,368		4,478,019	3,501,349	78%
Other Financing Sources/(Uses)							
Transfer Out	(693,800)	(729,032)	(729,032)	100%	(541,800)	187,232	35%
Advance In	129,150	129,150	129,150	100%	260,820	(131,670)	-50%
Total Other Financing Sources/(Uses)	(564,650)	(599,882)	(599,882)		(280,980)	(318,902)	113%
Net Change in Fund Balance	(591,909)	(2,764,355)	7,379,486		4,197,039	3,182,447	76%
Fund balance January 1	26,459,364	26,459,364	26,459,364		24,283,600	2,175,764	9%
Prior Year Encumbrance							
Appropriated	1,719,714	1,719,714	1,719,714				
Fund balance at December 31	27,587,169	25,414,723	35,558,564		28,480,639	7,077,925	25%
Reserved For Encumbrance			2,149,275		1,719,714	429,561	25%
Reserved For Emergency	7,450,000	7,450,000	7,450,000		6,700,000	750,000	11%
Unreserved Fund Balance	20,137,169	17,964,723	25,959,289		20,060,925	5,898,364	29%

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

	Budget Versus Actual				Q4 2023 Versus Q4 2022		
	Budgeted Amounts						
	Original	Q4 Budget	Q4 Actual	Q4 Percent	2022 Actual	Difference	Percent
Revenues							
Income Tax	1,192,800	1,192,800	1,274,807	107%	1,286,036	(11,229)	-1%
Charges for Services	250,843	250,843	206,453	82%	176,220	30,233	17%
Fines & Fees	15,313	15,313	19,297	126%	14,286	5,011	35%
Total Revenues	1,458,956	1,458,956	1,500,557	103%	1,476,542	24,015	2%
Expenditures							
Salaries & Benefits	699,581	705,631	607,976	86%	458,389	149,587	33%
Contract Services	6,500	8,207	2,216	27%	3,293	(1,077)	-33%
Total Expenditures	706,081	713,838	610,192	85%	461,682	148,510	32%
Excess of Expenditures (Over)/Under Revenues	752,875	745,118	890,365		1,014,860	(124,495)	-12%
Other Financing Sources/(Uses)							
Transfer Out	(967,553)	(967,553)	(955,604)	99%	(917,905)	37,699	4%
Total Other Financing Sources/(Uses)	(967,553)	(967,553)	(955,604)		(917,905)	(37,699)	4%
Net Change in Fund Balance	(214,678)	(222,435)	(65,239)		96,955	(162,194)	-167%
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 December 31	488,770	481,013	638,209		703,448	(65,239)	-9%
Reserved For Encumbrance			5,000		7,757	(2,757)	-36%
Unreserved Fund Balance	488,770	481,013	633,209		695,691	(62,482)	-9%

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

	Budget Versus Actual				Q4 2023 Versus Q4 2022		
	Budgeted Amounts		Q4 Actual	Q4 Percent	2022 Actual	Difference	Percent
	Original	Q4 Budget					
Revenues							
Income Tax	852,000	852,000	910,576	107%	812,233	98,343	12%
Charges for Services	1,111,000	1,111,000	1,258,710	113%	1,140,059	118,651	10%
Fines & Fees	10,938	10,938	13,784	126%	9,023	4,761	53%
Other	-	-	-	0%	2,076	(2,076)	-100%
Total Revenues	1,973,938	1,973,938	2,183,070	111%	1,963,391	219,679	11%
Expenditures							
Salaries & Benefits	1,641,017	1,641,017	1,600,997	98%	1,128,750	472,247	42%
Materials & Supplies	306,970	331,312	298,271	90%	269,318	28,953	11%
Contract Services	224,180	232,605	214,999	92%	175,649	39,350	22%
Total Expenditures	2,172,167	2,204,934	2,114,267	96%	1,573,717	540,550	34%
Excess of Expenditures (Over)/Under Revenues	(198,229)	(230,996)	68,803		389,674	(320,871)	-82%
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 December 31	1,205,943	1,173,176	1,472,975		1,404,172	68,803	5%
Reserved For Encumbrance			35,133		32,755	2,378	7%
Unreserved Fund Balance	1,205,943	1,173,176	1,437,842		1,371,417	66,425	5%

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

	Budget Versus Actual				Q4 2023 Versus Q4 2022		
	Budgeted Amounts						
	Original	Q4 Budget	Q4 Actual	Q4 Percent	2022 Actual	Difference	Percent
Revenues							
Income Tax	1,363,200	1,363,200	1,456,922	107%	1,286,036	170,886	13%
Fines & Fees	72,500	72,500	96,708	133%	182,627	(85,919)	-47%
Other	-	-	-	0%	982	(982)	-100%
Total Revenues	1,435,700	1,435,700	1,553,630	108%	1,469,645	83,985	6%
Expenditures							
Salaries & Benefits	1,084,811	1,084,811	868,004	80%	733,911	134,093	18%
Materials & Supplies	40,120	51,258	46,999	92%	72,404	(25,405)	-35%
Contract Services	536,408	728,790	316,400	43%	104,145	212,255	204%
Total Expenditures	1,661,339	1,864,859	1,231,403	66%	910,460	320,943	35%
Excess of Expenditures (Over)/Under Revenues	(225,639)	(429,159)	322,227		559,185	(236,958)	-42%
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 December 31	1,397,617	1,194,097	1,945,483		1,623,256	322,227	20%
Reserved For Encumbrance			147,699		203,520	(55,821)	-27%
Unreserved Fund Balance	1,397,617	1,194,097	1,797,784		1,419,736	378,048	27%

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

	Budget Versus Actual				Q4 2023 Versus Q4 2022		
	Budgeted Amounts		Q4 Actual	Q4 Percent	2022 Actual	Difference	Percent
	Original	Q4 Budget					
Revenues							
Income Tax	10,224,000	10,224,000	10,926,916	107%	10,152,914	774,002	8%
Fines & Fees	150,000	150,000	165,405	110%	112,783	52,622	47%
Charges for Services	-	-	29,203	100%	-	29,203	100%
Intergovernmental	98,000	98,000	20,000	20%	-	20,000	100%
Other	-	-	5,866	100%	-	5,866	100%
Total Revenues	10,472,000	10,472,000	11,147,390	106%	10,265,697	881,693	9%
Expenditures							
Capital Outlay	6,498,000	24,966,217	10,104,399	40%	15,722,057	(5,617,658)	-36%
Debt Service							
Interest & Fiscal Charges	-	425,000	425,000	100%	-	-	100%
Total Expenditures	6,498,000	25,391,217	10,529,399	41%	15,722,057	(5,192,658)	-33%
Excess of Expenditures (Over)/Under Revenues	3,974,000	(14,919,217)	617,991		(5,456,360)	6,074,351	-111%
Other Financing Sources/(Uses)							
Issuance of Debt	-	-	-	0%	8,500,000	(8,500,000)	-100%
Total Other Financing Sources/(Uses)	-	-	-	0%	8,500,000	(8,500,000)	-100%
Net Change in Fund Balance	3,974,000	(14,919,217)	617,991		3,043,640	(2,425,649)	
Fund balance January 1 Prior Year Encumbrance	3,739,689	3,739,689	3,739,689		17,822,995	(14,083,306)	-79%
Appropriated	17,126,947	17,126,947	17,126,947				
Fund balance at December 31 Reserved For Encumbrance	24,840,636	5,947,419	21,484,627		20,866,635	617,992	3%
Unreserved Fund Balance	24,840,636	5,947,419	10,888,636		17,126,947	(6,530,956)	-38%
					3,739,688	7,148,948	191%

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 December 31, 2023.

ALL FUNDS SUMMARY THROUGH 12/31/2023							
FUND	FUND DESCRIPTION	BEGINNING		TOTAL	ENDING	OUTSTANDING	UNENCUMBERED
		CASH BALANCE +	TOTAL RECEIPTS -	EXPENDITURES =	CASH BALANCE -	ENCUMBRANCES =	BALANCE
1010	GENERAL FUND	28,179,078.15	34,967,765.25	27,588,279.36	35,558,564.04	2,149,275.24	33,409,288.80
2200	STREET FUND	1,917,282.81	2,249,382.48	2,013,307.03	2,153,358.26	1,342,263.74	811,094.52
2220	STATE HIGHWAY FUND	562,893.69	159,625.00	108,658.41	613,860.28	11,304.06	602,556.22
2240	TAX INCREMENT FUND	7,400,249.09	3,811,821.46	1,554,905.52	9,657,165.03	2,368,344.00	7,288,821.03
2250	LAW ENFORCEMENT TRU	144,332.34	37,886.20	33,832.92	148,385.62	4,346.00	144,039.62
2260	ENFORCE & EDUCATION	41,714.77	1,084.00	11,767.50	31,031.27	5,000.00	26,031.27
2270	PARKS & REC DONATIO	18,546.20	2,600.00	-	21,146.20	-	21,146.20
2280	PERMANENT IMPROVEME	97,214.84	-	-	97,214.84	-	97,214.84
2290	CLERK OF COURT COMP	202,161.63	25,657.00	31,887.56	195,931.07	750.00	195,181.07
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	-	183,323.34	3,130,289.75	1,979,407.75	1,150,882.00
2340	COURT COMPUTERIZATI	50,372.00	9,538.00	1,830.00	58,080.00	605.00	57,475.00
2350	FED LAW ENFORCE TRU	13,683.99	477.33	9,000.00	5,161.32	-	5,161.32
2360	TREASURY EQUIT SHAR	101,471.52	2,182.14	80,381.00	23,272.66	12,879.77	10,392.89
2370	AG PEACE OFFICER TR	39,263.26	-	30,350.00	8,913.26	1,411.76	7,501.50
2380	STREET TREE FUND	47,215.00	-	-	47,215.00	-	47,215.00
2400	PUBLIC SAFETY FUND	703,448.04	1,500,557.49	1,565,795.98	638,209.55	5,000.00	633,209.55
2410	RIGHT OF WAY FUND	742,385.84	80,698.63	75,536.75	747,547.72	28,591.81	718,955.91
2420	PARKS & RECREATION	1,404,171.38	2,183,070.21	2,114,267.54	1,472,974.05	36,773.88	1,436,200.17
2430	PUBLIC SERVICE FUND	1,623,255.92	1,553,629.70	1,231,403.27	1,945,482.35	247,699.39	1,697,782.96
2440	OPIOID SETTLEMENT	6,257.55	28,070.13	-	34,327.68	-	34,327.68
3220	STATE CAPITAL GRANT	0.07	-	-	0.07	-	0.07
3250	CAPITAL IMPROVEMENT	20,866,636.29	11,147,389.94	10,529,399.04	21,484,627.19	10,595,990.68	10,888,636.51
3270	PARK FUND	185,037.38	1,000.00	-	186,037.38	-	186,037.38
3280	PARK-IN-LIEU OF FEE	12,943.05	-	-	12,943.05	-	12,943.05
3290	COURT BUILDING FUND	334,873.18	16,041.00	-	350,914.18	-	350,914.18
3300	FEDERAL HIGHWAY GRA	65,315.56	-	-	65,315.56	-	65,315.56
4310	BOND RETIREMENT FUN	947,767.29	10,576,450.10	10,732,987.55	791,229.84	-	791,229.84
4320	TECH CTR SECURITY D	809,488.92	692,283.00	1,501,771.92	-	-	-
5100	POLICE PENSION FUND	671,133.41	1,330,973.30	1,330,973.30	671,133.41	-	671,133.41
5150	POLICE DUTY WEAPONS	17,254.91	7,492.74	18,300.00	6,447.65	-	6,447.65
5300	PUBLIC LANDSCAPE TR	7,816.20	-	-	7,816.20	-	7,816.20
6310	STORMWATER FUND	4,199,049.70	1,178,360.26	954,894.75	4,422,515.21	363,021.84	4,059,493.37
6410	OEPA GRANT FUND	913.45	-	-	913.45	-	913.45
6510	WATER FUND	9,350,313.90	8,630,896.68	8,077,413.74	9,903,796.84	4,502,568.49	5,401,228.35
6520	WATER CAPITAL FUND	5,779,354.69	697,348.41	238,009.68	6,238,693.42	5,743,367.97	495,325.45
6610	SEWER FUND	8,949,653.32	8,211,034.95	7,875,426.05	9,285,262.22	4,196,189.01	5,089,073.21
6620	SEWER CAPITAL FUND	4,911,331.65	951,487.50	403,536.66	5,459,282.49	1,187,042.84	4,272,239.65
7500	LEAVE PAY-OUT RESER	228,945.95	239,000.00	130,587.43	337,358.52	-	337,358.52
8000	UNCLAIMED FUND	31,362.15	24.00	-	31,386.15	-	31,386.15
8200	SPEICAL ASSESSMENT	-	112,906.77	112,906.77	-	-	-
8350	SENIOR ESCROW FUND	10,038.91	451.00	3,570.98	6,918.93	-	6,918.93
8360	PARK FACILITY DEPOS	15,526.00	-	-	15,526.00	-	15,526.00
8370	VETERANS MEMORIAL F	6,849.76	1,434.00	1,802.30	6,481.46	197.70	6,283.76
8380	RECREATION SCHOLARS	6,522.37	-	-	6,522.37	-	6,522.37
8400	INSURANCE DEMOLITIO	20,869.00	-	20,869.00	-	-	-
8500	REFUSE ESCROW FUND	975,462.22	2,506,995.73	2,552,502.69	929,955.26	223,138.40	706,816.86
8600	DEVELOPERS ESCROW F	1,184,215.10	591,135.22	456,517.17	1,318,833.15	1,321,022.83	(2,189.68)
9000	WORKERS COMP FUND	566,995.48	366,937.03	309,569.51	624,363.00	-	624,363.00
	REPORT TOTALS:	106,872,298.41	93,873,686.65	81,885,564.72	118,860,420.34	36,326,192.16	82,534,228.18

ACCOUNT INFORMATION					2023 BUDGET			2023 Q4 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
1010	10101000	4200	COUNCIL LICENSES & PERMITS	R	(40,000.00)	-	(40,000.00)	(74,084.15)	-	34,084.15	185.20	(62,809.84)	11,274.31	15%
1010	10101000	4205	COUNCIL FINES & FEES	R	-	-	-	-	-	(100.00)	-	(100.00)	(100.00)	0%
1010	10101000	4600	MISCELLANEOUS	R	-	-	-	(400.00)	-	400.00	100.00	(200.00)	200.00	50%
1010	10101000	5100	COUNCIL ELECTED&APPOINT WAGES	E	106,800.00	(11,100.00)	95,700.00	95,800.00	-	(100.00)	100.10	94,700.00	1,100.00	1%
1010	10101000	5105	COUNCIL FULL TIME WAGES	E	187,880.00	13,030.00	200,910.00	200,981.47	-	(71.47)	100.00	143,395.72	57,585.75	29%
1010	10101000	5115	COUNCIL OVERTIME	E	-	1,100.00	1,100.00	1,010.88	-	89.12	91.90	-	1,010.88	100%
1010	10101000	5130	COUNCIL RETIREMENT	E	39,241.00	2,080.00	41,321.00	41,295.39	-	25.61	99.90	32,951.94	8,343.45	20%
1010	10101000	5135	COUNCIL INSURANCE	E	44,740.00	25,000.00	69,740.00	69,207.18	-	532.82	99.20	25,538.16	43,669.02	63%
1010	10101000	5140	COUNCIL WORKERS COMP	E	5,894.00	-	5,894.00	5,846.87	-	47.13	99.20	3,533.23	2,313.64	40%
1010	10101000	5145	COUNCIL MEDICARE	E	4,263.00	-	4,263.00	4,137.54	-	125.46	97.10	3,334.89	802.65	19%
1010	10101000	5160	COUNCIL OTHER BENEFITS	E	90.00	-	90.00	80.00	-	10.00	88.90	55.11	24.89	31%
1010	10101000	5205	COUNCIL CONTRACT SERVICES	E	8,500.00	135.68	8,635.68	2,884.27	5,570.73	180.68	97.90	9,157.80	(6,273.53)	-218%
1010	10101000	5210	COUNCIL PROF SERVICES	E	3,000.00	5,100.00	8,100.00	3,000.00	4,900.00	200.00	97.50	225.00	2,775.00	93%
1010	10101000	5215	COUNCIL TECH SERVICES	E	58,900.00	26,376.00	85,276.00	59,733.94	25,146.75	395.31	99.50	35,039.64	24,694.30	41%
1010	10101000	5225	COUNCIL PROF DEVELOPMENT	E	7,200.00	423.43	7,623.43	7,034.60	565.40	23.43	99.70	4,733.57	2,301.03	33%
1010	10101000	5310	COUNCIL OFFICE EXPENSE	E	15,195.00	(963.60)	14,231.40	10,914.11	639.91	2,677.38	81.20	10,356.47	557.64	5%
			Total 01 COUNCIL OFFICE		441,703.00	61,181.51	502,884.51	427,442.10	36,822.79	38,619.62	92.30	299,911.69	127,530.41	30%
1010	10102000	5100	MAYOR ELECTED&APPOINT WAGES	E	104,209.00	(400.00)	103,809.00	103,809.00	-	-	100.00	103,809.00	-	0%
1010	10102000	5105	MAYOR FULL TIME WAGES	E	131,696.00	12,965.00	144,661.00	144,665.00	-	(4.00)	100.00	161,772.83	(17,107.83)	-12%
1010	10102000	5115	MAYOR OVERTIME	E	250.00	-	250.00	46.80	-	203.20	18.70	47.71	(0.91)	-2%
1010	10102000	5130	MAYOR RETIREMENT	E	32,906.00	1,630.00	34,536.00	34,533.46	-	2.54	100.00	37,006.05	(2,472.59)	-7%
1010	10102000	5135	MAYOR INSURANCE	E	38,455.00	4,000.00	42,455.00	42,433.90	-	21.10	100.00	36,544.08	5,889.82	14%
1010	10102000	5140	MAYOR WORKERS COMP	E	5,125.00	-	5,125.00	4,865.97	-	259.03	94.90	3,972.38	893.59	18%
1010	10102000	5145	MAYOR MEDICARE	E	3,397.00	125.00	3,522.00	3,517.12	-	4.88	99.90	3,747.01	(229.89)	-7%
1010	10102000	5160	MAYOR OTHER BENEFITS	E	68.00	20.00	88.00	85.36	-	2.64	97.00	90.00	(4.64)	-5%
1010	10102000	5205	MAYOR CONTRACT SERVICES	E	-	23,968.10	23,968.10	6,383.73	16,044.58	1,539.79	93.60	16,847.01	(10,463.28)	-164%
1010	10102000	5210	PROFESSIONAL SERVICES	E	185,000.00	31,700.00	216,700.00	43,520.20	172,173.10	1,006.70	99.50	135,857.60	(92,337.40)	-212%
1010	10102000	5215	MAYOR TECH SERVICES	E	-	850.10	850.10	-	-	850.10	-	2,615.10	(2,615.10)	0%
1010	10102000	5310	MAYOR OFFICE EXPENSE	E	8,800.00	6,824.36	15,624.36	9,414.70	6,016.73	192.93	98.80	4,377.92	5,036.78	53%
1010	10102240	5105	MARKET&COMM FULL TIME WAGES	E	295,572.00	(40,640.00)	254,932.00	243,220.14	-	11,711.86	95.40	158,284.33	84,935.81	35%
1010	10102240	5115	OVERTIME	E	-	-	-	-	-	-	-	167.97	(167.97)	0%
1010	10102240	5130	MARKET&COMM RETIREMENT	E	41,158.00	-	41,158.00	34,016.54	-	7,141.46	82.60	22,152.56	11,863.98	35%
1010	10102240	5135	MARKET&COMM INSURANCE	E	97,524.00	(4,000.00)	93,524.00	75,853.79	-	17,670.21	81.10	62,656.25	13,197.54	17%
1010	10102240	5140	MARKET&COMM WORKERS COMP	E	5,912.00	-	5,912.00	4,782.03	-	1,129.97	80.90	2,374.28	2,407.75	50%
1010	10102240	5145	MARKET&COMM MEDICARE	E	4,217.00	-	4,217.00	3,402.36	-	814.64	80.70	2,198.00	1,204.36	35%
1010	10102240	5160	MARKET&COMM OTHER BENEFITS	E	120.00	-	120.00	105.00	-	15.00	87.50	70.00	35.00	33%
1010	10102240	5205	MARKET&COMM CONTRACT SERV	E	7,500.00	20,768.57	28,268.57	20,684.58	5,372.20	2,211.79	92.20	45,348.84	(24,664.26)	-119%
1010	10102240	5210	MARKET&COMM PROF SERVICES	E	180,000.00	500.00	180,500.00	54,719.47	114,853.99	10,926.54	93.90	17,286.95	37,432.52	68%
1010	10102240	5215	MARKET&COMM TECH SERVICES	E	7,710.00	22,298.86	30,008.86	26,844.11	183.62	2,981.13	90.10	34,970.11	(8,126.00)	-30%
1010	10102240	5310	MARKET&COMM OFFICE EXPENSE	E	6,200.00	680.44	6,880.44	2,943.90	3,823.09	113.45	98.40	1,146.37	1,797.53	61%
			Total 02 MAYOR'S OFFICE		1,155,819.00	81,290.43	1,237,109.43	859,847.16	318,467.31	58,794.96	95.20	853,342.35	6,504.81	1%
1010	10103000	5100	LAW ELECTED&APPOINTED WAGES	E	81,165.00	-	81,165.00	80,765.00	-	400.00	99.50	78,971.00	1,794.00	2%
1010	10103000	5105	FULL TIME WAGES	E	110,353.00	1,400.00	111,753.00	111,619.24	-	133.76	99.90	106,367.48	5,251.76	5%
1010	10103000	5115	OVERTIME	E	220.00	100.00	320.00	259.07	-	60.93	81.00	319.92	(60.85)	-23%
1010	10103000	5130	LAW RETIREMENT	E	26,719.00	-	26,719.00	26,712.52	-	6.48	100.00	25,802.41	910.11	3%
1010	10103000	5135	LAW INSURANCE	E	58,870.00	4,500.00	63,370.00	63,289.21	-	80.79	99.90	56,264.39	7,024.82	11%
1010	10103000	5140	LAW WORKERS COMP	E	3,835.00	(5.00)	3,830.00	3,780.51	-	49.49	98.70	2,127.16	1,653.35	44%
1010	10103000	5145	LAW MEDICARE	E	2,702.00	-	2,702.00	2,678.18	-	23.82	99.10	2,552.09	126.09	5%
1010	10103000	5160	LAW OTHER BENEFITS	E	66.00	5.00	71.00	67.56	-	3.44	95.20	67.53	0.03	0%
1010	10103000	5205	LAW CONTRACT SERVICES	E	32,000.00	1,609.20	33,609.20	23,940.00	1,935.00	7,734.20	77.00	30,900.00	(6,960.00)	-29%
1010	10103000	5210	LAW PROF SERVICES	E	160,000.00	87,674.55	247,674.55	152,428.75	95,245.80	-	100.00	178,783.21	(26,354.46)	-17%
1010	10103000	5225	LAW PROF DEVELOPMENT	E	3,000.00	4,794.50	7,794.50	-	7,794.50	-	100.00	509.00	(509.00)	0%
1010	10103000	5300	LAW MATERIALS&SUPPLIES	E	17,400.00	13,000.70	30,400.70	7,460.95	652.00	22,287.75	26.70	6,360.01	1,100.94	15%
1010	10103000	5310	LAW OFFICE EXPENSE	E	4,000.00	5,035.54	9,035.54	2,910.74	6,124.50	0.30	100.00	4,370.00	(1,459.26)	-50%
			Total 03 LAW DEPARTMENT		500,330.00	118,114.49	618,444.49	475,911.73	111,751.80	30,780.96	95.00	493,394.20	(17,482.47)	-4%
1010	10104000	4205	MAYOR'S COURT FINES & FEES	R	(250,000.00)	-	(250,000.00)	(326,259.00)	-	76,259.00	130.50	(291,233.28)	35,025.72	11%
1010	10104000	4300	CHARGES FOR SERVICES	R	-	-	(100,000.00)	(159,783.36)	-	59,783.36	159.80	(171,415.79)	(11,632.43)	-7%
1010	10104000	5105	MAYOR'S CRT FULL TIME WAGES	E	235,594.00	1,350.00	236,944.00	237,148.83	-	(204.83)	100.10	225,259.11	11,889.72	5%
1010	10104000	5115	MAYOR'S CRT OVERTIME	E	750.00	-	750.00	417.90	-	332.10	55.70	78.20	339.70	81%
1010	10104000	5130	MAYOR'S CRT RETIREMENT	E	32,642.00	180.00	32,822.00	32,817.74	-	4.26	100.00	31,210.32	1,607.42	5%
1010	10104000	5135	MAYOR'S CRT INSURANCE	E	15,929.00	1,100.00	17,029.00	17,024.13	-	4.87	100.00	15,491.96	1,532.17	9%
1010	10104000	5140	MAYOR'S CRT WORKERS COMP	E	4,326.00	325.00	4,651.00	4,655.37	-	(4.37)	100.10	3,379.00	1,276.37	27%
1010	10104000	5145	MAYOR'S CRT MEDICARE	E	3,419.00	(15.00)	3,404.00	3,400.38	-	3.62	99.90	3,256.97	143.41	4%

ACCOUNT INFORMATION				2023 BUDGET			2023 Q4 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
1010	10104000	5160	MAYOR'S CRT OTHER BENEFITS	E	90.00	-	90.00	90.00	-	-	100.00	90.00	-	0%
1010	10104000	5205	MAYOR'S CRT CONTRACT SERVICES	E	57,100.00	17,922.50	75,022.50	62,379.13	10,103.37	2,540.00	96.60	53,499.47	8,879.66	14%
1010	10104000	5210	MAYOR'S CRT PROF SERVICES	E	2,200.00	254.00	2,454.00	789.00	780.00	885.00	63.90	155.38	633.62	80%
1010	10104000	5310	MAYOR'S CRT OFFICE EXPENSE	E	1,000.00	-	1,000.00	592.00	-	408.00	59.20	425.00	167.00	28%
			Total 04 MAYOR'S COURT		3,050.00	21,116.50	24,166.50	(126,727.88)	10,883.37	140,011.01	(479.40)	(129,803.66)	3,075.78	-2%
1010	10105000	4600	MISCELLANEOUS	R	(6,000.00)	-	(6,000.00)	(157.79)	-	(5,842.21)	2.60	(3,011.16)	(2,853.37)	-1808%
1010	10105000	5105	HR FULL TIME WAGES	E	408,434.00	(11,100.00)	397,334.00	379,989.77	-	17,344.23	95.60	264,724.86	115,264.91	30%
1010	10105000	5110	HR PART-TIME WAGES	E	3,744.00	11,100.00	14,844.00	13,111.95	-	1,732.05	88.30	-	13,111.95	100%
1010	10105000	5115	HR OVERTIME	E	250.00	-	250.00	52.29	-	197.71	20.90	95.30	(43.01)	-82%
1010	10105000	5130	HR RETIREMENT	E	57,492.00	-	57,492.00	54,632.31	-	2,859.69	95.00	36,879.17	17,753.14	32%
1010	10105000	5135	HR INSURANCE	E	127,625.00	-	127,625.00	115,018.47	-	12,606.53	90.10	81,440.28	33,578.19	29%
1010	10105000	5140	HR WORKERS COMP	E	8,249.00	-	8,249.00	7,735.72	-	513.28	93.80	3,958.41	3,777.31	49%
1010	10105000	5145	HR MEDICARE	E	5,914.00	-	5,914.00	5,424.12	-	489.88	91.70	3,610.84	1,813.28	33%
1010	10105000	5160	HR OTHER BENEFITS	E	233.00	-	233.00	144.22	-	88.78	61.90	117.50	26.72	19%
1010	10105000	5210	HR PROF SERVICES	E	73,885.00	20,275.88	94,160.88	52,040.76	42,120.12	-	100.00	25,001.95	27,038.81	52%
1010	10105000	5211	HR REGULATORY SERVICES	E	19,000.00	(2,873.39)	16,126.61	10,406.61	4,490.50	1,229.50	92.40	5,591.82	4,814.79	46%
1010	10105000	5225	HR PROF DEVELOPMENT	E	121,500.00	50,276.04	171,776.04	111,557.69	60,256.43	(38.08)	100.00	88,204.80	23,352.89	21%
1010	10105000	5310	HR OFFICE EXPENSE	E	3,000.00	3,250.86	6,250.86	3,405.29	2,845.57	-	100.00	2,272.36	1,132.93	33%
1010	10105000	5315	HR EE RELATIONS&SAFTY	E	251,300.00	34,150.19	285,450.19	169,500.42	109,112.65	6,837.12	97.60	224,335.18	(54,834.76)	-32%
1010	10105000	5316	EMPLOYEE REIMBURSEMENTS	E	29,025.00	(14,929.91)	14,095.09	10,377.09	3,718.00	-	100.00	17,991.03	(7,613.94)	-73%
			Total 05 HUMAN RESOURCES DEPARTMENT		1,103,651.00	90,149.67	1,193,800.67	933,238.92	222,543.27	38,018.48	96.80	751,212.34	182,026.58	20%
1010	10106000	4000	FINANCE INCOME TAXES	R	(22,371,000.00)	-	(22,371,000.00)	(24,166,158.27)	-	1,795,158.27	108.00	(21,844,429.58)	2,321,728.69	10%
1010	10106000	4005	FINANCE REFUNDS	R	894,800.00	-	894,800.00	670,741.70	-	224,058.30	75.00	775,347.20	104,605.50	-16%
1010	10106000	4010	FINANCE PROPERTY TAXES	R	(2,242,615.00)	-	(2,242,615.00)	(2,019,877.28)	-	(222,737.72)	90.10	(2,002,481.28)	17,396.00	1%
1010	10106000	4015	FINANCE LODGING TAXES	R	(400,000.00)	-	(400,000.00)	(384,536.42)	-	(15,463.58)	96.10	(377,535.07)	7,001.35	2%
1010	10106000	4025	FINANCE OTHER TAXES	R	-	-	-	(825.00)	-	825.00	100.00	(887.11)	(62.11)	-8%
1010	10106000	4105	FINANCE LOCAL GOV FUNDS	R	(1,000,000.00)	-	(1,000,000.00)	(1,061,422.65)	-	61,422.65	106.10	(1,037,360.54)	24,062.11	2%
1010	10106000	4110	FINANCE HOMESTEAD & ROLL	R	(241,000.00)	-	(241,000.00)	(241,439.96)	-	439.96	100.20	(241,386.31)	53.65	0%
1010	10106000	4210	FINANCE PENALTY & INTEREST	R	(230,000.00)	-	(230,000.00)	(419,426.31)	-	189,426.31	182.40	(309,424.39)	110,001.92	26%
1010	10106000	4310	FINANCE ADMIN CHARGES	R	(476,900.00)	-	(476,900.00)	(423,675.00)	-	(53,225.00)	88.80	(685,669.05)	(261,994.05)	-62%
1010	10106000	4400	FINANCE INVESTMENT INCOME	R	(1,621,000.00)	-	(1,621,000.00)	(4,193,101.29)	-	2,572,691.84	258.70	(1,115,111.69)	3,077,989.60	73%
1010	10106000	4600	FINANCE MISCELLANEOUS	R	-	(16,810.55)	(16,810.55)	(17,790.61)	-	980.06	105.80	(11,285.20)	6,505.41	37%
1010	10106000	4905	FINANCE ADVANCE IN	R	(129,150.00)	-	(129,150.00)	(129,150.00)	-	-	100.00	(260,820.00)	(131,670.00)	-102%
1010	10106000	5105	FINANCE FULL TIME WAGES	E	495,087.00	(8,000.00)	487,087.00	483,495.85	-	3,591.15	99.30	355,455.89	128,039.96	26%
1010	10106000	5110	FINANCE PART-TIME WAGES	E	-	-	-	-	-	-	-	543.60	(543.60)	0%
1010	10106000	5115	FINANCE OVERTIME	E	-	-	-	-	-	-	-	179.89	(179.89)	0%
1010	10106000	5130	FINANCE RETIREMENT	E	68,673.00	-	68,673.00	67,141.26	-	1,531.74	97.80	49,568.75	17,572.51	26%
1010	10106000	5135	FINANCE INSURANCE	E	107,015.00	10,800.00	117,815.00	117,365.58	-	449.42	99.60	77,570.09	39,795.49	34%
1010	10106000	5140	FINANCE WORKERS COMP	E	9,902.00	-	9,902.00	9,513.62	-	388.38	96.10	5,335.90	4,177.72	44%
1010	10106000	5145	FINANCE MEDICARE	E	7,111.00	-	7,111.00	6,836.99	-	274.01	96.10	5,074.14	1,762.85	26%
1010	10106000	5160	FINANCE OTHER BENEFITS	E	198.00	-	198.00	169.46	-	28.54	85.60	132.50	36.96	22%
1010	10106000	5205	FINANCE CONTRACT SERVICES	E	1,035,860.00	195,844.16	1,231,704.16	1,074,097.91	321.39	157,284.86	87.20	916,358.24	157,739.67	15%
1010	10106000	5210	FINANCE PROF SERVICES	E	40,140.00	(6,727.80)	33,412.20	29,973.35	-	3,438.85	89.70	58,739.44	(28,766.09)	-96%
1010	10106000	5211	FINANCE REGULATORY SERVICES	E	30,000.00	2,932.80	32,932.80	32,932.80	-	-	100.00	-	32,932.80	100%
1010	10106000	5231	FINANCE TAX PAYMENTS	E	80,000.00	795.00	80,795.00	80,794.66	-	0.34	100.00	75,647.36	5,147.30	6%
1010	10106000	5310	FINANCE OFFICE EXPENSE	E	5,000.00	8,313.58	13,313.58	12,764.21	542.62	6.75	99.90	6,530.08	6,234.13	49%
1010	10106000	5399	P-CARD DEFAULT	E	-	-	-	(322.82)	-	322.82	100.00	167.35	(490.17)	152%
1010	10106000	5400	PRINCIPAL RETIREMENT	E	480,000.00	-	480,000.00	480,000.00	-	-	100.00	470,000.00	10,000.00	2%
1010	10106000	5405	INTEREST & FISCAL CHARGES	E	51,500.00	-	51,500.00	51,500.00	-	-	100.00	57,375.00	(5,875.00)	-11%
1010	10106000	5900	FINANCE TRANSFER OUT	E	693,800.00	35,232.00	729,032.00	729,032.00	-	-	100.00	541,800.00	187,232.00	26%
			Total 06 FINANCE DEPARTMENT		(24,712,579.00)	222,379.19	(24,490,199.81)	(29,211,956.77)	864.01	4,720,892.95	119.30	(24,490,564.79)	(4,721,391.98)	16%
1010	10111400	4205	GEN SERVICES FINES & FEES	R	(514,780.00)	-	(514,780.00)	(465,581.23)	-	(49,198.77)	90.40	(482,696.95)	(17,115.72)	-4%
1010	10111400	4300	GEN SERVICES CHARGES FOR SVC	R	(14,000.00)	-	(14,000.00)	-	-	(14,000.00)	-	-	-	0%
1010	10111400	4515	INSURANCE PROCEEDS	R	-	-	-	(86,056.51)	-	86,056.51	100.00	(17,785.29)	68,271.22	79%
1010	10111400	4600	GENERAL SERVICES MISCELLANEOUS	R	-	-	-	-	-	-	-	(258,556.00)	(258,556.00)	0%
1010	10111400	5105	GEN SERVICES FULL TIME WAGES	E	182,330.00	-	182,330.00	172,349.24	-	9,980.76	94.50	155,662.11	16,687.13	10%
1010	10111400	5110	GEN SERVICES PART-TIME WAGES	E	13,000.00	-	13,000.00	-	-	13,000.00	-	-	-	0%
1010	10111400	5115	GEN SERVICES OVERTIME	E	1,000.00	-	1,000.00	635.94	-	364.06	63.60	990.01	(354.07)	-56%
1010	10111400	5130	GEN SERVICES RETIREMENT	E	27,298.00	-	27,298.00	24,110.02	-	3,187.98	88.30	20,934.43	3,175.59	13%
1010	10111400	5135	GEN SERVICES INSURANCE	E	44,572.00	-	44,572.00	39,488.59	-	5,083.41	88.60	32,724.59	6,764.00	17%
1010	10111400	5140	GEN SERVICES WORKERS COMP	E	3,943.00	-	3,943.00	3,384.60	-	558.40	85.80	2,253.89	1,130.71	33%
1010	10111400	5145	GEN SERVICES MEDICARE	E	2,818.00	-	2,818.00	2,425.59	-	392.41	86.10	2,108.29	317.30	13%
1010	10111400	5160	GEN SERVICES OTHER BENEFITS	E	74.00	-	74.00	68.94	-	5.06	93.20	69.18	(0.24)	0%

ACCOUNT INFORMATION				2023 BUDGET			2023 Q4 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
1010	10111400	5205	GEN SERVICES CONTRACT SERVICES	E	968,200.00	30,852.11	999,052.11	794,666.04	64,638.21	139,747.86	86.00	670,783.48	123,882.56	16%
1010	10111400	5210	PROFESSIONAL SERVICES	E	2,735.00	-	2,735.00	716.00	-	2,019.00	26.20	-	716.00	100%
1010	10111400	5215	GEN SERVICES TECH SERVICES	E	4,745.00	-	4,745.00	4,722.60	-	-	99.50	4,665.00	57.60	1%
1010	10111400	5220	GEN SERVICES MAINT SERVICES	E	-	-	-	-	-	-	-	7,942.81	(7,942.81)	0%
1010	10111400	5300	MATERIALS & SUPPLIES	E	88,900.00	45,079.30	133,979.30	52,084.94	71,888.52	10,005.84	92.50	50,315.22	1,769.72	3%
1010	10111400	5310	GEN SERVICES OFFICE EXPENSE	E	22,700.00	495.50	23,195.50	15,034.88	876.56	7,284.06	68.60	16,898.50	(1,863.62)	-12%
1010	10111400	5325	GEN SERVICES UTILITIES	E	629,540.00	51,744.90	681,284.90	493,684.40	79,076.22	108,524.28	84.10	315,055.10	178,629.30	36%
1010	10111400	5505	GEN SERVICES CAPITAL PROJ	E	-	38,979.44	38,979.44	-	-	38,979.44	-	-	-	0%
1010	10111410	4205	LANDS&BUILD FINES & FEES	R	-	-	-	(1,599.25)	-	1,599.25	100.00	(1,789.60)	(190.35)	-12%
1010	10111410	4510	SALE OF CAPITAL ASSETS	R	-	-	-	-	-	-	-	(1,908.00)	(1,908.00)	0%
1010	10111410	4600	MISCELLANEOUS	R	-	-	-	(8,523.42)	-	8,523.42	100.00	(744.72)	7,778.70	91%
1010	10111410	5105	LANDS&BUILD FULL TIME WAGES	E	76,879.00	460.00	77,339.00	77,333.18	-	5.82	100.00	75,554.62	1,778.56	2%
1010	10111410	5110	LANDS&BUILD PART-TIME WAGES	E	-	-	-	-	-	-	-	(3.00)	3.00	0%
1010	10111410	5115	LANDS&BUILD OVERTIME	E	2,000.00	(460.00)	1,540.00	244.55	-	1,295.45	15.90	1,462.29	(1,217.74)	-498%
1010	10111410	5130	LANDS&BUILD RETIREMENT	E	10,988.00	-	10,988.00	10,734.86	-	253.14	97.70	10,165.87	568.99	5%
1010	10111410	5135	LANDS&BUILD INSURANCE	E	23,695.00	1,500.00	25,195.00	25,181.85	-	13.15	99.90	23,021.97	2,159.88	9%
1010	10111410	5140	LANDS&BUILD WORKERS COMP	E	1,590.00	-	1,590.00	1,526.04	-	63.96	96.00	1,164.28	361.76	24%
1010	10111410	5145	LANDS&BUILD MEDICARE	E	1,133.00	-	1,133.00	1,104.89	-	28.11	97.50	1,050.06	54.83	5%
1010	10111410	5150	LANDS&BUILD UNIFORM ALLOW	E	1,400.00	-	1,400.00	600.00	-	800.00	42.90	600.00	-	0%
1010	10111410	5160	LANDS&BUILD OTHER BENEFITS	E	30.00	-	30.00	30.00	-	-	100.00	30.00	-	0%
1010	10111410	5205	LANDS&BUILD CONTRACT SERVICES	E	272,650.00	10,004.51	282,654.51	256,839.16	25,118.21	697.14	99.80	255,599.06	1,240.10	0%
1010	10111410	5210	LANDS&BUILD PROF SERVICES	E	-	-	-	-	-	-	-	3,174.39	(3,174.39)	0%
1010	10111410	5220	LANDS&BUILD MAINT SERVICES	E	271,000.00	28,905.99	299,905.99	167,620.29	91,015.77	41,269.93	86.20	43,262.39	124,357.90	74%
1010	10111410	5300	LANDS&BUILD MATERIALS&SUPPLIES	E	98,700.00	22,785.94	121,485.94	51,073.54	44,224.78	26,187.62	78.40	74,811.12	(23,737.58)	-46%
1010	10111410	5310	LANDS&BUILD OFFICE EXPENSE	E	2,200.00	-	2,200.00	-	-	2,200.00	-	1,644.00	(1,644.00)	0%
1010	10111410	5510	LANDS&BUILD CAPITAL EQUIP	E	-	9,305.60	9,305.60	-	-	9,305.60	-	-	-	0%
1010	10111450	5205	ENGINEERING CONTRACT SERVICES	E	-	-	-	-	-	-	-	585.00	(585.00)	0%
1010	10111450	5210	ENGINEERING PROF SERVICES	E	-	81,690.26	81,690.26	81,690.26	-	-	100.00	68,309.74	13,380.52	16%
1010	10111450	5505	ENGINEERING CAPITAL PROJ	E	-	101.60	101.60	68.70	-	32.90	67.60	556.00	(487.30)	-709%
			Total 11 PUBLIC SERVICE		2,225,340.00	321,445.15	2,546,785.15	1,715,658.69	376,838.27	454,288.19	82.20	1,077,909.84	637,748.85	37%
			Total 20 GENERAL GOVERNMENT		(19,282,686.00)	915,676.94	(18,367,009.06)	(24,926,586.05)	1,078,170.82	5,481,406.17	129.80	(21,144,598.03)	(3,781,988.02)	15%
1010	10110110	4100	POLICE GRANTS	R	(18,200.00)	-	(18,200.00)	(6,690.73)	-	(11,509.27)	36.80	(13,376.46)	(6,685.73)	-100%
1010	10110110	4200	POLICE LICENSES & PERMITS	R	(34,400.00)	-	(34,400.00)	(18,145.00)	-	(16,255.00)	52.70	(44,530.00)	(26,385.00)	-145%
1010	10110110	4205	POLICE FINES & FEES	R	(18,700.00)	-	(18,700.00)	(23,164.76)	-	4,464.76	123.90	(20,596.00)	2,568.76	11%
1010	10110110	4300	POLICE CHARGES FOR SERVICES	R	(18,700.00)	-	(18,700.00)	(51,743.25)	-	33,043.25	276.70	(6,934.50)	44,808.75	87%
1010	10110110	4600	MISCELLANEOUS	R	(200.00)	-	(200.00)	(10,279.13)	-	10,079.13	5,139.60	(3,305.85)	6,973.28	68%
1010	10110110	4605	DONATIONS	R	-	-	-	-	-	-	-	(50.00)	(50.00)	0%
1010	10110110	5105	POLICE FULL TIME WAGES	E	6,300,232.00	-	6,300,232.00	6,088,459.57	-	211,772.43	96.60	5,894,760.96	193,698.61	3%
1010	10110110	5110	POLICE PART-TIME WAGES	E	158,997.00	-	158,997.00	103,869.22	-	55,127.78	65.30	105,942.18	(2,072.96)	-2%
1010	10110110	5115	POLICE OVERTIME	E	350,000.00	-	350,000.00	280,452.84	-	69,547.16	80.10	369,917.80	(89,464.96)	-32%
1010	10110110	5130	POLICE RETIREMENT	E	22,260.00	-	22,260.00	14,541.65	-	7,718.35	65.30	14,831.89	(290.24)	-2%
1010	10110110	5135	POLICE INSURANCE	E	1,586,948.00	-	1,586,948.00	1,535,767.05	-	51,180.95	96.80	1,430,633.24	105,133.81	7%
1010	10110110	5140	POLICE WORKERS COMP	E	136,385.00	-	136,385.00	127,658.40	-	8,726.60	93.60	95,702.66	31,955.74	25%
1010	10110110	5145	POLICE MEDICARE	E	97,645.00	-	97,645.00	91,598.72	-	6,046.28	93.80	90,826.09	772.63	1%
1010	10110110	5150	POLICE UNIFORM ALLOW	E	211,385.00	10,380.70	221,765.70	146,097.39	75,668.31	-	100.00	170,501.13	(24,403.74)	-17%
1010	10110110	5160	POLICE OTHER BENEFITS	E	1,770.00	-	1,770.00	1,632.49	-	137.51	91.50	1,632.49	(12.49)	-1%
1010	10110110	5205	POLICE CONTRACT SERVICES	E	391,000.00	71,609.84	462,609.84	349,382.43	75,171.31	38,056.10	91.80	319,608.62	29,773.81	9%
1010	10110110	5210	POLICE PROF SERVICES	E	97,000.00	2,953.56	99,953.56	55,123.55	20,712.70	24,117.31	75.90	74,903.04	(19,779.49)	-36%
1010	10110110	5215	POLICE TECH SERVICES	E	200,000.00	12,278.28	212,278.28	178,875.60	16,413.41	16,989.27	92.00	158,486.80	20,388.80	11%
1010	10110110	5225	POLICE PROF DEVELOPMENT	E	92,000.00	52,000.00	144,000.00	88,587.84	23,876.42	31,535.74	78.10	79,141.59	9,446.25	11%
1010	10110110	5300	POLICE MATERIALS&SUPPLIES	E	78,000.00	8,459.20	86,459.20	80,939.99	5,519.21	-	100.00	75,642.48	5,297.51	7%
1010	10110110	5306	POLICE FLEET SERVICES	E	25,000.00	(127.23)	24,872.77	16,260.80	8,611.97	-	100.00	19,137.18	(2,876.38)	-18%
1010	10110110	5310	POLICE OFFICE EXPENSE	E	27,000.00	3,654.49	30,654.49	26,168.78	4,089.66	396.05	98.70	28,305.29	(2,136.51)	-8%
1010	10110110	5505	POLICE CAPITAL PROJ	E	-	-	-	-	-	-	-	18,257.00	(18,257.00)	0%
1010	10110110	5510	POLICE CAPITAL EQUIP	E	-	58,842.00	58,842.00	55,602.37	2,275.00	964.63	98.40	6,022.57	49,579.80	89%
1010	10110120	5105	SAFETY ADMIN FULL TIME WAGES	E	462,069.00	-	462,069.00	436,813.63	-	25,255.37	94.50	343,744.38	93,069.25	21%
1010	10110120	5110	SAFETY ADMIN PART-TIME WAGES	E	-	-	-	-	-	-	-	29,670.48	(29,670.48)	0%
1010	10110120	5115	SAFETY ADMIN OVERTIME	E	9,000.00	-	9,000.00	2,485.50	-	6,514.50	27.60	6,830.64	(4,345.14)	-175%
1010	10110120	5130	SAFETY ADMIN RETIREMENT	E	65,015.00	-	65,015.00	60,566.46	-	4,448.54	93.20	52,759.21	7,807.25	13%
1010	10110120	5135	SAFETY ADMIN INSURANCE	E	162,793.00	-	162,793.00	121,821.37	-	40,971.63	74.80	116,858.13	4,963.24	4%
1010	10110120	5140	SAFETY ADMIN WORKERS COMP	E	9,422.00	-	9,422.00	8,555.86	-	866.14	90.80	5,653.82	2,902.04	34%
1010	10110120	5145	SAFETY ADMIN MEDICARE	E	6,627.00	-	6,627.00	6,106.46	-	520.54	92.10	5,290.80	815.66	13%
1010	10110120	5160	SAFETY ADMIN OTHER BENEFITS	E	234.00	-	234.00	214.48	-	19.52	91.70	177.47	37.01	17%

ACCOUNT INFORMATION				2023 BUDGET			2023 Q4 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
1010	10110120	5205	SAFETY ADMIN CONTRACT SERVICES	E	145,000.00	65,316.54	210,316.54	51,029.99	39,999.65	119,286.90	43.30	165,587.76	(114,557.77)	-224%
1010	10110130	5105	DISPATCH FULL TIME WAGES	E	1,028,036.00	(30,000.00)	998,036.00	806,033.95	-	192,002.05	80.80	683,575.07	122,458.88	15%
1010	10110130	5110	PART-TIME WAGES	E	36,174.00	(20,000.00)	16,174.00	933.52	-	15,240.48	5.80	5,626.36	(4,692.84)	-503%
1010	10110130	5115	DISPATCH OVERTIME	E	140,000.00	50,000.00	190,000.00	182,863.48	-	7,136.52	96.20	162,695.78	20,167.70	11%
1010	10110130	5130	DISPATCH RETIREMENT	E	167,755.00	-	167,755.00	137,195.22	-	30,559.78	81.80	117,105.54	20,089.68	15%
1010	10110130	5135	DISPATCH INSURANCE	E	325,456.00	-	325,456.00	204,228.55	-	121,227.45	62.80	170,324.18	33,904.37	17%
1010	10110130	5140	DISPATCH WORKERS COMP	E	24,085.00	-	24,085.00	19,437.48	-	4,647.52	80.70	12,773.45	6,664.03	34%
1010	10110130	5145	DISPATCH MEDICARE	E	17,233.00	-	17,233.00	14,127.83	-	3,105.17	82.00	12,162.95	1,964.88	14%
1010	10110130	5150	DISPATCH UNIFORM ALLOW	E	7,000.00	3,559.07	10,559.07	7,903.67	-	2,655.40	74.90	3,131.98	4,771.69	60%
1010	10110130	5160	DISPATCH OTHER BENEFITS	E	450.00	-	450.00	330.46	-	119.54	73.40	287.50	42.96	13%
1010	10110130	5225	DISPATCH PROF DEVELOPMENT	E	15,400.00	5,997.64	21,397.64	19,889.89	1,507.75	-	100.00	11,663.51	8,226.38	41%
1010	10110130	5310	DISPATCH OFFICE EXPENSE	E	5,600.00	1,211.00	6,811.00	2,073.72	2,775.54	1,961.74	71.20	2,438.74	(365.02)	-18%
			Total 10 PUBLIC SAFETY		12,312,771.00	296,135.09	12,608,906.09	11,213,594.85	276,620.93	1,118,690.31	91.10	10,773,817.95	439,776.90	4%
			Total 25 SECURITY OF PERSONS & PROP		12,312,771.00	296,135.09	12,608,906.09	11,213,594.85	276,620.93	1,118,690.31	91.10	10,773,817.95	439,776.90	4%
1010	10111420	4300	FLEET CHARGES FOR SERVICES	R	(5,000.00)	-	(5,000.00)	(12,264.68)	-	7,264.68	245.30	(8,695.75)	3,568.93	29%
1010	10111420	4510	SALE OF CAPITAL ASSETS	R	-	-	-	-	-	-	-	(730.00)	(730.00)	0%
1010	10111420	4515	INSURANCE PROCEEDS	R	-	-	-	(8,055.69)	-	8,055.69	100.00	(11,623.94)	(3,568.25)	-44%
1010	10111420	4600	MISCELLANEOUS	R	-	-	-	(712.40)	-	712.40	100.00	-	712.40	100%
1010	10111420	5105	FLEET FULL TIME WAGES	E	379,907.00	(6,500.00)	373,407.00	354,889.13	-	18,517.87	95.00	353,021.60	1,867.53	1%
1010	10111420	5115	FLEET OVERTIME	E	15,000.00	-	15,000.00	2,784.37	-	12,215.63	18.60	8,058.89	(5,274.52)	-189%
1010	10111420	5130	FLEET RETIREMENT	E	54,869.00	-	54,869.00	49,654.15	-	5,214.85	90.50	50,469.60	(815.45)	-2%
1010	10111420	5135	FLEET INSURANCE	E	67,323.00	5,000.00	72,323.00	73,653.87	-	(1,330.87)	101.80	59,045.42	14,608.45	20%
1010	10111420	5140	FLEET WORKERS COMP	E	7,947.00	-	7,947.00	7,059.20	-	887.80	88.80	5,452.19	1,607.01	23%
1010	10111420	5145	FLEET MEDICARE	E	5,641.00	-	5,641.00	5,098.76	-	542.24	90.40	5,183.07	(84.31)	-2%
1010	10111420	5150	FLEET UNIFORM ALLOW	E	4,200.00	1,507.22	5,707.22	3,701.00	-	2,006.22	64.80	2,692.78	1,008.22	27%
1010	10111420	5160	FLEET OTHER BENEFITS	E	150.00	-	150.00	145.00	-	5.00	96.70	147.50	(2.50)	-2%
1010	10111420	5215	FLEET TECH SERVICES	E	15,000.00	10,228.34	25,228.34	1,500.00	13,500.00	10,228.34	59.50	6,325.88	(4,825.88)	-322%
1010	10111420	5300	FLEET MATERIALS&SUPPLIES	E	365,000.00	53,674.12	418,674.12	285,197.87	32,248.50	101,227.75	75.80	304,152.92	(18,955.05)	-7%
1010	10111420	5305	FLEET FLEET PARTS	E	305,000.00	43,010.98	348,010.98	174,910.25	40,438.18	132,662.55	61.90	194,055.82	(19,145.57)	-11%
1010	10111420	5306	FLEET FLEET SERVICES	E	165,000.00	26,592.96	191,592.96	70,543.73	8,208.57	112,840.66	41.10	128,835.11	(58,291.38)	-83%
1010	10111420	5310	FLEET OFFICE EXPENSE	E	500.00	789.01	1,289.01	984.23	41.91	262.87	79.60	165.74	818.49	83%
1010	10111420	5315	FLEET EE RELATIONS&SAFTY	E	1,100.00	1,174.87	2,274.87	2,245.95	21.81	7.11	99.70	400.63	1,845.32	82%
1010	10111420	5320	FLEET OPERATING EQUIP	E	13,500.00	15,868.33	29,368.33	9,178.08	7,753.27	12,436.98	57.70	5,623.97	3,554.11	39%
1010	10111420	5325	FLEET UTILITIES	E	41,500.00	7,505.70	49,005.70	20,988.01	10,000.00	18,017.69	63.20	23,994.30	(3,006.29)	-14%
1010	10111420	5510	FLEET CAPITAL EQUIP	E	-	28,685.48	28,685.48	28,685.48	-	-	100.00	-	28,685.48	100%
1010	10111420	5511	FLEET CAPITAL EQUIP	E	-	11,985.00	11,985.00	11,985.00	-	-	100.00	-	11,985.00	100%
1010	10111420	5513	FLEET CAPITAL EQUIP	E	-	3,054.50	3,054.50	3,054.50	-	-	100.00	-	3,054.50	100%
			Total 11 PUBLIC SERVICE		1,436,637.00	202,576.51	1,639,213.51	1,085,225.81	112,212.24	441,775.46	73.00	1,126,575.73	(41,349.92)	-4%
			Total 35 TRANSPORTATION		1,436,637.00	202,576.51	1,639,213.51	1,085,225.81	112,212.24	441,775.46	73.00	1,126,575.73	(41,349.92)	-4%
1010	10107000	4205	IT FINES & FEES	R	-	-	-	(3,791.89)	-	3,791.89	100.00	(2,528.00)	1,263.89	33%
1010	10107000	4300	IT CHARGES FOR SERVICES	R	(18,000.00)	-	(18,000.00)	(34,619.32)	-	16,619.32	192.30	(31,995.20)	2,624.12	8%
1010	10107000	4510	SALE OF CAPITAL ASSETS	R	-	-	-	-	-	-	-	(3,570.00)	(3,570.00)	0%
1010	10107000	5105	IT FULL TIME WAGES	E	500,186.00	21,932.25	522,118.25	516,699.31	-	5,418.94	99.00	389,060.32	127,638.99	25%
1010	10107000	5110	IT PART-TIME WAGES	E	-	-	-	-	-	-	-	3,664.50	(3,664.50)	0%
1010	10107000	5115	IT OVERTIME	E	5,500.00	-	5,500.00	1,474.92	-	4,025.08	26.80	3,116.90	(1,641.98)	-111%
1010	10107000	5130	IT RETIREMENT	E	70,455.00	-	70,455.00	68,725.96	-	1,729.04	97.50	55,253.36	13,472.60	20%
1010	10107000	5135	IT INSURANCE	E	138,042.00	-	138,042.00	90,563.35	-	47,478.65	65.60	94,055.03	(3,491.68)	-4%
1010	10107000	5140	IT WORKERS COMP	E	10,122.00	(186.00)	9,936.00	9,797.22	-	138.78	98.60	5,931.63	3,865.59	39%
1010	10107000	5145	IT MEDICARE	E	7,201.00	186.00	7,387.00	7,373.26	-	13.74	99.80	5,558.24	1,815.02	25%
1010	10107000	5160	IT OTHER BENEFITS	E	219.00	-	219.00	162.98	-	56.02	74.40	148.98	14.00	9%
1010	10107000	5205	IT CONTRACT SERVICES	E	382,450.00	125,651.50	508,101.50	387,954.30	120,147.20	-	100.00	407,056.31	(19,102.01)	-5%
1010	10107000	5215	IT TECH SERVICES	E	188,400.00	30,007.34	218,407.34	208,206.10	10,187.61	13.63	100.00	248,321.78	(40,115.68)	-19%
1010	10107000	5310	IT OFFICE EXPENSE	E	2,000.00	293.96	2,293.96	1,148.34	1,094.33	51.29	97.80	2,177.04	(1,028.70)	-90%
1010	10107000	5316	IT EE REIMBURSE	E	-	0.36	0.36	-	-	0.36	-	174.64	(174.64)	0%
1010	10107000	5320	IT OPERATING EQUIP	E	141,500.00	39,060.90	180,560.90	96,762.76	82,566.60	1,231.54	99.30	27,138.21	69,624.55	72%
1010	10107000	5325	IT UTILITIES	E	114,000.00	641.53	114,641.53	107,348.56	5,329.30	1,963.67	98.30	105,424.49	1,924.07	2%
1010	10107000	5510	IT CAPITAL EQUIP	E	-	4,616.67	4,616.67	-	-	4,616.67	-	17,883.33	(17,883.33)	0%
			Total 07 IT DEPARTMENT		1,542,075.00	222,204.51	1,764,279.51	1,457,805.85	219,325.04	87,148.62	95.10	1,326,871.56	130,934.29	9%
1010	10109000	4205	DEV FINES & FEES	R	(10,000.00)	-	(10,000.00)	(10,464.39)	-	464.39	104.60	(11,221.50)	(757.11)	-7%
1010	10109000	5105	DEV FULL TIME WAGES	E	224,364.00	-	224,364.00	193,842.56	-	30,521.44	86.40	184,087.07	9,755.49	5%
1010	10109000	5110	DEV PART-TIME WAGES	E	14,560.00	-	14,560.00	-	-	14,560.00	-	9,932.25	(9,932.25)	0%
1010	10109000	5115	DEV OVERTIME	E	500.00	-	500.00	-	-	500.00	-	-	-	0%
1010	10109000	5130	DEV RETIREMENT	E	33,354.00	-	33,354.00	27,138.04	-	6,215.96	81.40	25,923.03	1,209.01	4%

ACCOUNT INFORMATION					2023 BUDGET			2023 Q4 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
1010	10109000	5135	DEV INSURANCE	E	73,026.00	-	73,026.00	50,508.01	-	22,517.99	69.20	35,792.60	14,715.41	29%
1010	10109000	5140	DEV WORKERS COMP	E	4,789.00	-	4,789.00	3,835.14	-	2,903.86	80.10	2,903.33	931.81	24%
1010	10109000	5145	DEV MEDICARE	E	3,424.00	-	3,424.00	2,761.50	-	662.50	80.70	2,597.46	164.04	6%
1010	10109000	5160	DEV OTHER BENEFITS	E	155.00	-	155.00	67.50	-	87.50	43.50	60.00	7.50	11%
1010	10109000	5205	DEV CONTRACT SERVICES	E	190,000.00	14,300.00	204,300.00	51,792.00	139,008.00	13,500.00	93.40	297,967.20	(246,175.20)	-475%
1010	10109000	5215	DEV TECH SERVICES	E	37,000.00	6,736.00	43,736.00	24,457.00	13,412.00	5,867.00	86.60	6,364.00	18,093.00	74%
1010	10109000	5310	DEV OFFICE EXPENSE	E	78,150.00	27,034.12	105,184.12	55,040.04	12,954.16	37,189.92	64.60	38,721.80	16,318.24	30%
			Total 09 DEVELOPMENT		649,322.00	48,070.12	697,392.12	398,977.40	165,374.16	133,040.56	80.90	593,133.24	(194,155.84)	-49%
1010	10111440	5505	CAPITAL PROJECT/IMPROVEMENT	E	-	30,509.00	30,509.00	30,509.00	-	-	100.00	9,491.00	21,018.00	69%
			Total 11 PUBLIC SERVICE		-	30,509.00	30,509.00	30,509.00	-	-	100.00	9,491.00	21,018.00	69%
1010	10112000	4200	LICENSES & PERMITS	R	(600,000.00)	-	(600,000.00)	(742,364.87)	-	142,364.87	123.70	(748,060.29)	(5,695.42)	-1%
1010	10112000	4205	CITY PLANNER FINES & FEES	R	(30,000.00)	-	(30,000.00)	(45,603.75)	-	15,603.75	152.00	(47,736.73)	(2,132.98)	-5%
1010	10112000	4600	MISCELLANEOUS	R	-	-	-	(25.00)	-	25.00	100.00	-	25.00	100%
1010	10112000	5105	CITY PLANNER FULL TIME WAGES	E	663,213.00	(585.00)	662,628.00	661,627.05	-	1,000.95	99.80	580,507.38	81,119.67	12%
1010	10112000	5110	CITY PLANNER PART-TIME WAGES	E	37,128.00	185.00	37,313.00	37,671.33	-	(358.33)	101.00	44,938.48	(7,267.15)	-19%
1010	10112000	5115	CITY PLANNER OVERTIME	E	3,800.00	400.00	4,200.00	3,553.65	-	646.35	84.60	4,079.53	(525.88)	-15%
1010	10112000	5130	CITY PLANNER RETIREMENT	E	97,928.00	-	97,928.00	96,797.23	-	1,130.77	98.80	88,748.54	8,048.69	8%
1010	10112000	5135	CITY PLANNER INSURANCE	E	200,257.00	-	200,257.00	185,083.37	-	15,173.63	92.40	174,216.23	10,867.14	6%
1010	10112000	5140	CITY PLANNER WORKERS COMP	E	14,119.00	-	14,119.00	13,802.24	-	316.76	97.80	9,440.39	4,361.85	32%
1010	10112000	5145	CITY PLANNER MEDICARE	E	10,096.00	-	10,096.00	9,953.33	-	142.67	98.60	9,087.47	865.86	9%
1010	10112000	5150	UNIFORM ALLOWANCE	E	3,600.00	-	3,600.00	1,800.00	-	1,800.00	50.00	1,920.45	(120.45)	-7%
1010	10112000	5160	CITY PLANNER OTHER BENEFITS	E	307.00	-	307.00	268.50	-	38.50	87.50	274.89	(6.39)	-2%
1010	10112000	5205	CITY PLANNER CONTRACT SERVICES	E	217,000.00	1,630.99	218,630.99	182,271.32	18,195.60	18,164.07	91.70	155,653.10	26,618.22	15%
1010	10112000	5210	CITY PLANNER PROF SERVICES	E	5,000.00	111,400.00	116,400.00	35,195.00	76,205.00	5,000.00	95.70	16,350.00	18,845.00	54%
1010	10112000	5211	REGULATORY SERVICES	E	30,000.00	(547.59)	29,452.41	16,276.10	4,892.25	8,284.06	71.90	13,074.38	3,201.72	20%
1010	10112000	5215	CITY PLANNER TECH SERVICES	E	43,000.00	18,500.00	61,500.00	33,977.40	27,000.00	522.60	99.20	34,711.00	(733.60)	-2%
1010	10112000	5220	MAINTENANCE SERVICES	E	5,000.00	2,500.00	7,500.00	5,292.50	-	2,207.50	70.60	4,990.75	301.75	6%
1010	10112000	5310	CITY PLANNER OFFICE EXPENSE	E	4,500.00	712.32	5,212.32	2,404.83	900.00	1,907.49	63.40	6,309.79	(3,904.96)	-162%
			Total 12 CITY PLANNER		704,948.00	134,195.72	839,143.72	497,980.23	127,192.85	213,970.64	74.50	348,505.36	149,474.87	30%
			Total 40 COMMUNITY ENVIRONMENT		2,896,345.00	434,979.35	3,331,324.35	2,385,272.48	511,892.05	434,159.82	87.00	2,278,001.16	107,271.32	4%
1010	10108300	5205	CREEKSIDE CONTRACT SERVICES	E	-	-	-	-	-	-	-	879.65	(879.65)	0%
1010	10108310	4205	PARKS FINES & FEES	R	-	-	-	(15,200.00)	-	15,200.00	100.00	-	15,200.00	100%
1010	10108310	4300	PARKS CHARGES FOR SERVICES	R	(100,000.00)	-	(100,000.00)	(183,178.37)	-	83,178.37	183.20	(114,130.88)	69,047.49	38%
1010	10108310	4325	NON-TAXABLE SALES	R	-	-	-	(144,880.32)	-	144,880.32	100.00	-	144,880.32	100%
1010	10108310	4600	PARKS MISCELLANEOUS	R	-	-	-	(3,614.30)	-	3,614.30	100.00	(1,120.00)	2,494.30	69%
1010	10108310	5105	PARKS SRVC FULL TIME WAGES	E	1,238,028.00	(3,000.00)	1,235,028.00	1,184,385.22	-	50,642.78	95.90	992,622.05	191,763.17	16%
1010	10108310	5110	PARKS SRVC PART-TIME WAGES	E	328,871.00	2,550.00	331,421.00	326,081.91	-	5,339.09	98.40	336,743.64	(10,661.73)	-3%
1010	10108310	5115	PARKS SRVC OVERTIME	E	25,000.00	450.00	25,450.00	23,286.38	-	2,163.62	91.50	31,527.54	(8,241.16)	-35%
1010	10108310	5130	PARKS SRVC RETIREMENT	E	221,802.00	-	221,802.00	213,210.65	-	8,591.35	96.10	190,015.24	23,195.41	11%
1010	10108310	5135	PARKS SRVC INSURANCE	E	468,126.00	-	468,126.00	367,409.71	-	100,716.29	78.50	339,431.44	27,978.27	8%
1010	10108310	5140	PARKS SRVC WORKERS COMP	E	31,394.00	-	31,394.00	30,353.27	-	1,040.73	96.70	20,519.29	9,833.98	32%
1010	10108310	5145	PARKS SRVC MEDICARE	E	22,741.00	-	22,741.00	21,927.44	-	813.56	96.40	19,307.74	2,619.70	12%
1010	10108310	5150	PARKS SRVC UNIFORM ALLOW	E	18,900.00	-	18,900.00	16,822.27	2,077.73	-	100.00	16,601.61	220.66	1%
1010	10108310	5160	PARKS SRVC OTHER BENEFITS	E	937.00	-	937.00	686.87	-	250.13	73.30	629.74	57.13	8%
1010	10108310	5205	PARKS SRVC CONTRACT SRVC	E	340,000.00	147,720.64	487,720.64	376,127.28	111,563.87	29.49	100.00	366,110.15	10,017.13	3%
1010	10108310	5210	PARKS SRVC PROF SRVC	E	50,000.00	61,566.91	111,566.91	71,174.20	1,407.00	-	65.10	46,782.02	24,392.18	34%
1010	10108310	5215	PARKS SRVC TECH SRVC	E	3,500.00	-	3,500.00	-	-	3,500.00	-	-	-	0%
1010	10108310	5300	PARKS SRVC MATERIALS&SUPPLIES	E	235,000.00	63,586.20	298,586.20	262,452.19	36,134.01	-	100.00	181,996.59	80,455.60	31%
1010	10108310	5310	PARKS SRVC OFFICE EXPENSE	E	4,000.00	3.00	4,003.00	3,999.23	-	3.77	99.90	2,609.58	1,389.65	35%
1010	10108320	4300	RECREATION CHARGES FOR SERVICE	R	(150,000.00)	-	(150,000.00)	(143,861.60)	-	(6,138.40)	95.90	(114,045.50)	29,816.10	21%
1010	10108320	4600	MISCELLANEOUS	R	-	-	-	-	-	-	-	(16,500.00)	(16,500.00)	0%
1010	10108320	5105	REC PROG FULL TIME WAGES	E	116,816.00	-	116,816.00	106,764.12	-	10,051.88	91.40	128,692.24	(21,928.12)	-21%
1010	10108320	5110	REC PROG PART-TIME WAGES	E	50,000.00	-	50,000.00	13,639.98	-	36,360.02	27.30	21,497.31	(7,857.33)	-58%
1010	10108320	5115	OVERTIME	E	1,500.00	-	1,500.00	347.34	-	1,152.66	23.20	713.26	(365.92)	-105%
1010	10108320	5130	REC PROG RETIREMENT	E	23,340.00	(410.00)	22,930.00	16,606.17	-	6,323.83	72.40	20,725.03	(4,118.86)	-25%
1010	10108320	5135	REC PROG INSURANCE	E	8,239.00	410.00	8,649.00	8,166.09	-	482.91	94.40	16,921.67	(8,755.58)	-107%
1010	10108320	5140	REC PROG WORKERS COMP	E	3,367.00	-	3,367.00	2,368.56	-	998.44	70.30	2,237.92	130.64	6%
1010	10108320	5145	REC PROG MEDICARE	E	2,438.00	-	2,438.00	1,747.79	-	690.21	71.70	2,152.02	(404.23)	-23%
1010	10108320	5160	REC PROG OTHER BENEFITS	E	44.00	-	44.00	38.28	-	5.72	87.00	54.96	(16.68)	-44%
1010	10108320	5205	REC PROG CONTRACT SERVICES	E	190,000.00	15,231.45	205,231.45	199,714.46	5,072.93	444.06	99.80	190,819.41	8,895.05	4%
1010	10108320	5210	REC PROG PROF SERVICES	E	40,000.00	32,140.28	72,140.28	64,665.82	7,474.46	-	100.00	37,859.72	26,806.10	41%
1010	10108320	5215	REC PROG TECH SERVICES	E	5,000.00	-	5,000.00	3,654.78	-	1,845.22	66.50	4,848.00	(1,193.22)	-33%
1010	10108320	5225	REC PROG PROF DEVELOPMENT	E	1,000.00	-	1,000.00	-	1,000.00	-	100.00	-	-	0%

ACCOUNT INFORMATION				2023 BUDGET			2023 Q4 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
1010	10108320	5300	REC PROG MATERIALS&SUPPLIES	E	30,000.00	2,801.38	32,801.38	28,456.72	4,280.66	64.00	99.80	26,794.50	1,662.22	6%
1010	10108320	5310	REC PROG OFFICE EXPENSE	E	4,000.00	28.97	4,028.97	2,870.79	878.54	279.64	93.10	2,971.03	(100.24)	-3%
1010	10108320	5325	REC PROG UTILITIES	E	2,500.00	-	2,500.00	-	-	2,500.00	-	-	-	0%
1010	10108330	5205	GOLF CONTRACT SERVICES	E	-	-	-	-	-	-	-	6,081.40	(6,081.40)	0%
1010	10108330	5300	GOLF MATERIALS&SUPPLIES	E	-	-	-	(10.00)	-	10.00	100.00	21.17	(31.17)	312%
1010	10108350	5100	P&R ELECTED&APPOINTED WAGES	E	3,000.00	-	3,000.00	400.00	-	2,600.00	13.30	600.00	(200.00)	-50%
1010	10108350	5140	P&R BOARD WORKERS COMP	E	60.00	-	60.00	7.00	-	53.00	11.70	9.00	(2.00)	-29%
1010	10108350	5145	P&R BOARD MEDICARE	E	45.00	-	45.00	5.84	-	39.16	13.00	8.76	(2.92)	-50%
1010	10108360	5100	LANDSCAPE ELECTED&APPOINTED	E	8,400.00	-	8,400.00	5,600.00	-	2,800.00	66.70	6,000.00	(400.00)	-7%
1010	10108360	5140	LANDSCAPE WORKERS COMP	E	168.00	-	168.00	109.50	-	58.50	65.20	90.00	19.50	18%
1010	10108360	5145	LANDSCAPE MEDICARE	E	126.00	-	126.00	81.20	-	44.80	64.40	87.00	(5.80)	-7%
			Total 08 PARKS & RECREATION		3,228,842.00	323,078.83	3,551,920.83	2,862,416.47	169,889.20	519,615.16	85.40	2,769,164.30	93,252.17	3%
			Total 45 LEISURE TIME ACTIVITIES		3,228,842.00	323,078.83	3,551,920.83	2,862,416.47	169,889.20	519,615.16	85.40	2,769,164.30	93,252.17	3%
1010			Total 1010 GENERAL FUND		591,909.00	2,172,446.72	2,764,355.72	(7,380,076.44)	2,148,785.24	7,995,646.92	(189.20)	(4,197,038.89)	(3,183,037.55)	43%
2200	22011000	4115	STREETS AUTO & GAS TAX	R	(2,163,000.00)	-	(2,163,000.00)	(2,227,709.22)	-	64,709.22	103.00	(2,200,369.81)	27,339.41	1%
2200	22011000	4300	CHARGES FOR SERVICES	R	(7,800.00)	-	(7,800.00)	(7,774.80)	-	(25.20)	99.70	(7,774.80)	-	0%
2200	22011000	4515	STREETS INS PROCEEDS	R	-	-	-	(12,130.75)	-	12,130.75	100.00	(4,113.55)	8,017.20	66%
2200	22011000	4600	STREETS MISCELLANEOUS	R	-	-	-	(1,767.71)	-	1,767.71	100.00	(3,334.67)	(1,566.96)	-89%
2200	22011000	5105	STREETS FULL TIME WAGES	E	473,268.00	65,000.00	538,268.00	542,911.91	-	(4,643.91)	100.90	482,753.22	60,158.69	11%
2200	22011000	5110	STREETS PART-TIME WAGES	E	-	-	-	(3.96)	-	3.96	100.00	1,855.91	(1,859.87)	46966%
2200	22011000	5115	STREETS OVERTIME	E	85,000.00	-	85,000.00	38,841.95	-	46,158.05	45.70	40,791.29	(1,949.34)	-5%
2200	22011000	5130	STREETS RETIREMENT	E	77,766.00	-	77,766.00	80,350.78	-	(2,584.78)	103.30	73,367.43	6,983.35	9%
2200	22011000	5135	STREETS INSURANCE	E	203,403.00	(30.00)	203,373.00	202,182.93	-	1,190.07	99.40	185,187.46	16,995.47	8%
2200	22011000	5140	STREETS WORKERS COMP	E	11,594.00	-	11,594.00	11,475.92	-	118.08	99.00	7,883.12	3,592.80	31%
2200	22011000	5145	STREETS MEDICARE	E	7,876.00	-	7,876.00	7,031.67	-	844.33	89.30	6,251.03	780.64	11%
2200	22011000	5150	STREETS UNIFORM ALLOW	E	6,110.00	4,822.86	10,932.86	5,685.61	1,592.87	3,654.38	66.60	4,279.14	1,406.47	25%
2200	22011000	5160	STREETS OTHER BENEFITS	E	190.00	30.00	220.00	218.99	-	1.01	99.50	193.05	25.94	12%
2200	22011000	5205	STREETS CONTRACT SERVICES	E	91,395.00	132,236.79	223,631.79	164,974.15	46,739.01	11,918.63	94.70	86,173.76	78,800.39	48%
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	11,785.10	1,350.00	1,459.90	90.00	11,086.25	698.85	6%
2200	22011000	5220	STREETS MAINT SERVICES	E	80,000.00	78,248.63	158,248.63	28,114.49	90,133.76	40,000.38	74.70	37,990.11	(9,875.62)	-35%
2200	22011000	5300	STREETS MATERIALS&SUPPLIES	E	260,000.00	130,493.35	390,493.35	133,103.30	65,312.20	192,077.85	50.80	149,229.13	(16,125.83)	-12%
2200	22011000	5310	STREETS OFFICE EXPENSE	E	500.00	424.32	924.32	865.19	25.09	34.04	96.30	111.68	753.51	87%
2200	22011000	5315	STREETS EE RELATIONS&SAFTY	E	1,500.00	89.90	1,589.90	1,589.90	-	-	100.00	1,472.27	117.63	7%
2200	22011000	5320	STREETS OPERATING EQUIP	E	17,600.00	16,290.70	33,890.70	2,584.54	14,169.40	17,136.76	49.40	6,482.53	(3,897.99)	-151%
2200	22011000	5325	STREETS UTILITIES	E	10,102.00	5,694.37	15,796.37	11,982.56	3,014.11	799.70	94.90	10,434.79	1,547.77	13%
2200	22011000	5510	STREETS CAPITAL EQUIP	E	415,000.00	569,972.30	984,972.30	9,295.00	984,927.30	(9,250.00)	100.90	54,197.14	(44,902.14)	-483%
2200	22011000	5900	STREETS TRANSFER OUT	E	760,317.00	-	760,317.00	760,317.00	-	-	100.00	759,554.00	763.00	0%
			Total 11 PUBLIC SERVICE		344,066.00	1,139,623.22	1,483,689.22	(236,075.45)	1,342,263.74	377,500.93	74.60	(296,299.52)	60,224.07	-26%
			Total 35 TRANSPORTATION		344,066.00	1,139,623.22	1,483,689.22	(236,075.45)	1,342,263.74	377,500.93	74.60	(296,299.52)	60,224.07	-26%
2200			Total 2200 STREET FUND		344,066.00	1,139,623.22	1,483,689.22	(236,075.45)	1,342,263.74	377,500.93	74.60	(296,299.52)	60,224.07	-26%
2220	22211000	4115	STATE HGHWY AUTO & GAS TAX	R	(153,200.00)	-	(153,200.00)	(159,625.00)	-	6,425.00	104.20	(157,541.47)	2,083.53	1%
2220	22211000	5105	FULL TIME WAGES	E	24,203.00	4,500.00	28,703.00	28,332.97	-	370.03	98.70	36,908.47	(8,575.50)	-30%
2220	22211000	5115	STATE HGHWY OVERTIME	E	5,000.00	(700.00)	4,300.00	2,072.74	-	2,227.26	48.20	2,041.38	31.36	2%
2220	22211000	5130	STATE HGHWY RETIREMENT	E	4,072.00	-	4,072.00	4,194.92	-	(122.92)	103.00	5,361.73	(1,166.81)	-28%
2220	22211000	5135	INSURANCE	E	10,779.00	700.00	11,479.00	11,164.92	-	314.08	97.30	12,808.67	(1,643.75)	-15%
2220	22211000	5140	STATE HGHWY WORKERS COMP	E	608.00	-	608.00	599.79	-	8.21	98.60	573.31	26.48	4%
2220	22211000	5145	STATE HGHWY MEDICARE	E	424.00	-	424.00	365.03	-	58.97	86.10	479.01	(113.98)	-31%
2220	22211000	5150	UNIFORM ALLOWANCE	E	180.00	-	180.00	180.00	-	-	100.00	-	180.00	100%
2220	22211000	5160	OTHER BENEFITS	E	21.00	-	21.00	11.88	-	9.12	56.60	14.41	(2.53)	-21%
2220	22211000	5205	STATE HGHWY CONTRACT SERVICES	E	13,880.00	2,546.05	16,426.05	6,093.55	9,362.50	970.00	94.10	10,373.97	(4,280.42)	-70%
2220	22211000	5215	STATE HGHWY TECH SERVICES	E	10,045.00	-	10,045.00	9,954.17	-	90.83	99.10	9,316.25	637.92	6%
2220	22211000	5220	STATE HGHWY MAINT SERVICES	E	22,000.00	(2,000.00)	20,000.00	18,671.83	1,328.17	-	100.00	22,000.00	(3,328.17)	-18%
2220	22211000	5300	STATE HGHWY MATERIALS&SUPPLIES	E	21,000.00	(195.14)	20,804.86	20,191.47	613.39	-	100.00	24,037.50	(3,846.03)	-19%
2220	22211000	5325	STATE HGHWY UTILITIES	E	6,630.00	195.14	6,825.14	6,825.14	-	-	100.00	6,960.89	(135.75)	-2%
			Total 11 PUBLIC SERVICE		(34,358.00)	5,046.05	(29,311.95)	(50,966.59)	11,304.06	10,350.58	135.30	(26,665.88)	(24,300.71)	48%
			Total 35 TRANSPORTATION		(34,358.00)	5,046.05	(29,311.95)	(50,966.59)	11,304.06	10,350.58	135.30	(26,665.88)	(24,300.71)	48%
2220			Total 2220 STATE HIGHWAY FUND		(34,358.00)	5,046.05	(29,311.95)	(50,966.59)	11,304.06	10,350.58	135.30	(26,665.88)	(24,300.71)	48%
2240	22411010	4020	TRIANGLE PILOT	R	(445,100.00)	-	(445,100.00)	(503,206.56)	-	58,106.56	113.10	(430,260.87)	72,945.69	14%
2240	22411010	4305	MINIMUM SERVICE PAYMENTS	R	(5,000.00)	-	(5,000.00)	(5,000.00)	-	(5,000.00)	-	(5,000.00)	-	0%
2240	22411010	5205	EASTGATE TRI CONTRACT SERVICES	E	443,000.00	-	443,000.00	443,000.00	-	-	100.00	422,322.00	20,678.00	5%
2240	22411010	5210	EASTGATE TRI PROF SERVICES	E	7,100.00	8,900.00	16,000.00	(69,556.31)	-	85,556.31	(434.70)	7,729.15	(77,285.46)	111%
2240	22411020	4020	PIZZUTTI PILOT	R	(541,500.00)	-	(541,500.00)	(656,520.16)	-	115,020.16	121.20	(563,557.47)	92,962.69	14%

ACCOUNT INFORMATION				2023 BUDGET			2023 Q4 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
2240	22411020	4110	PIZZUTTI HOMESTEAD & ROLL	R	(500.00)	-	(500.00)	(530.00)	-	30.00	106.00	(530.69)	(0.69)	0%
2240	22411020	4305	PIZZUTTI MSP	R	(6,000.00)	-	(6,000.00)	-	-	(6,000.00)	-	-	-	0%
2240	22411020	5210	EASTGATE PIZ PROF SERVICES	E	6,000.00	3,200.00	9,200.00	6,803.01	-	2,396.99	73.90	7,425.08	(622.07)	-9%
2240	22411020	5505	EASTGATE CAPITAL PROJ/IMPROV	E	500,000.00	950,000.00	1,450,000.00	57,736.00	1,392,264.00	-	100.00	-	57,736.00	100%
2240	22411030	4020	MANOR HOMES PILOT	R	(343,900.00)	-	(343,900.00)	(323,264.28)	-	(20,635.72)	94.00	(297,164.16)	26,100.12	8%
2240	22411030	4110	MANOR HOMES HOMESTD & ROLL	R	(34,000.00)	-	(34,000.00)	(34,223.56)	-	223.56	100.70	(36,251.82)	(2,028.26)	-6%
2240	22411030	5210	MANOR HOMES PROF SERVICES	E	5,200.00	-	5,200.00	4,198.10	-	1,001.90	80.70	3,618.78	579.32	14%
2240	22411030	5505	CAPITAL PROJECT/IMPROVEMENT	E	-	88,255.40	88,255.40	1,755.40	86,500.00	-	100.00	129,234.60	(127,479.20)	-7262%
2240	22411030	5900	MANOR HOMES TRANSFER OUT	E	110,000.00	-	110,000.00	110,000.00	-	-	100.00	-	110,000.00	100%
2240	22411040	4020	WEST GAHANNA PILOT	R	(333,900.00)	-	(333,900.00)	(398,408.38)	-	64,508.38	119.30	(322,621.54)	75,786.84	19%
2240	22411040	4110	WEST GAHANNA HOMESTD & ROLL	R	(500.00)	-	(500.00)	(544.19)	-	44.19	108.80	(566.81)	(22.62)	-4%
2240	22411040	5205	WEST GAHANNA CONTRACT SRVC	E	112,100.00	28,814.00	140,914.00	140,914.00	-	-	100.00	105,783.00	35,131.00	25%
2240	22411040	5210	WEST GAHANNA PROF SERVICES	E	4,000.00	7,200.00	11,200.00	6,941.86	-	4,258.14	62.00	4,172.32	2,769.54	40%
2240	22411050	4020	CREEKSIDE PILOT	R	(129,700.00)	-	(129,700.00)	(105,751.57)	-	(23,948.43)	81.50	(96,650.28)	9,101.29	9%
2240	22411050	4110	CREEKSIDE HOMESTEAD & ROLL	R	(6,000.00)	-	(6,000.00)	(5,979.03)	-	(20.97)	99.70	(5,972.35)	6.68	0%
2240	22411050	4305	CREEKSIDE MSP	R	(113,500.00)	-	(113,500.00)	-	-	(113,500.00)	-	(112,750.69)	(112,750.69)	0%
2240	22411050	5210	CREEKSIDE PROF SERVICES	E	2,000.00	-	2,000.00	1,433.56	-	566.44	71.70	1,288.56	145.00	10%
2240	22411050	5900	CREEKSIDE TRANSFER OUT	E	250,000.00	-	250,000.00	125,000.00	-	125,000.00	50.00	322,000.00	(197,000.00)	-158%
2240	22411060	4020	BUCKLES PILOT	R	(213,400.00)	-	(213,400.00)	(214,291.64)	-	811.64	100.40	(210,291.20)	3,920.44	2%
2240	22411060	5205	BUCKLES CONTRACT SERVICES	E	129,400.00	-	129,400.00	126,113.00	-	3,287.00	97.50	127,337.00	(1,224.00)	-1%
2240	22411060	5210	BUCKLES PROF SERVICES	E	2,500.00	-	2,500.00	2,213.44	-	286.56	88.50	2,116.21	97.23	4%
2240	22411070	4020	HAMILTON RD PILOT	R	(360,600.00)	-	(360,600.00)	(284,655.97)	-	(75,944.03)	78.90	(238,672.75)	45,983.22	16%
2240	22411070	4305	HAMILTON RD MSP	R	(30,000.00)	-	(30,000.00)	-	-	(30,000.00)	-	(34,249.60)	(34,249.60)	0%
2240	22411070	5205	HAMILTON RD CONTRACT SERVICES	E	235,300.00	-	235,300.00	-	-	235,300.00	-	115,556.62	(115,556.62)	0%
2240	22411070	5210	HAMILTON RD PROF SERVICES	E	4,300.00	1,500.00	5,800.00	3,887.67	-	1,912.33	67.00	2,514.98	1,372.69	35%
2240	22411070	5505	CAPITAL PROJECT/IMPROVEMENT	E	250,000.00	300,000.00	550,000.00	85,420.00	464,580.00	-	100.00	-	85,420.00	100%
2240	22411080	4020	CENTRAL PARK PILOT	R	(333,700.00)	-	(333,700.00)	(267,235.54)	-	(66,464.46)	80.10	(304,206.46)	(36,970.92)	-14%
2240	22411080	4305	MINIMUM SERVICE PAYMENTS	R	(10,000.00)	-	(10,000.00)	(10,000.00)	-	-	100.00	(10,000.00)	-	0%
2240	22411080	5210	CENTRAL PARK PROF SERVICES	E	4,300.00	-	4,300.00	3,088.57	-	1,211.43	71.80	3,444.90	(356.33)	-12%
2240	22411080	5505	CAPITAL PROJECT/IMPROVEMENT	E	-	310,000.00	310,000.00	32,500.00	27,500.00	250,000.00	19.40	123,990.33	(91,490.33)	-282%
2240	22411080	5900	CENTRAL PARK TRANSFER OUT	E	-	250,000.00	250,000.00	250,000.00	-	-	100.00	-	250,000.00	100%
2240	22411090	4020	NORTH TRIANGLE PILOT	R	(534,000.00)	-	(534,000.00)	(691,934.79)	-	157,934.79	129.60	(449,053.29)	242,881.50	35%
2240	22411090	4110	NORTH TRIANGLE HOME & ROLLBACK	R	(2,510.00)	-	(2,510.00)	(4,179.54)	-	1,669.54	166.50	(2,123.62)	2,055.92	49%
2240	22411090	5210	NORTH TRIANG PROF SERVICES	E	6,400.00	32,200.00	38,600.00	20,420.12	-	18,179.88	52.90	4,572.56	15,847.56	78%
2240	22411090	5505	NORTH TRIANGLE CAPITAL	E	-	438,750.00	438,750.00	84,033.66	338,750.00	-	96.40	598.00	83,435.66	99%
2240	22411100	4020	JOHNS PAYMENT IN-LIEU OF TAXES	R	(292,300.00)	-	(292,300.00)	(306,176.25)	-	13,876.25	104.70	(287,989.63)	18,186.62	6%
2240	22411100	5205	JOHNSTOWN CONTRACT SERVICES	E	99,200.00	16,640.00	115,840.00	115,840.00	-	-	100.00	97,716.00	18,124.00	16%
2240	22411100	5210	JOHNSTOWN PROF SERVICES	E	3,500.00	-	3,500.00	3,163.44	-	336.56	90.40	2,897.91	265.53	8%
2240	22411100	5505	JOHNSTOWN CAPITAL	E	-	58,750.00	58,750.00	-	58,750.00	-	100.00	60,777.00	(60,777.00)	0%
			Total 11 PUBLIC SERVICE		(1,561,810.00)	2,494,209.40	932,399.40	(2,256,915.94)	2,368,344.00	820,971.34	12.00	(1,862,818.23)	(394,097.71)	17%
			Total 40 COMMUNITY ENVIRONMENT		(1,561,810.00)	2,494,209.40	932,399.40	(2,256,915.94)	2,368,344.00	820,971.34	12.00	(1,862,818.23)	(394,097.71)	17%
2240			Total 2240 TAX INCREMENT FUND		(1,561,810.00)	2,494,209.40	932,399.40	(2,256,915.94)	2,368,344.00	820,971.34	12.00	(1,862,818.23)	(394,097.71)	17%
2250	22510000	4120	STATE TRUST REVENUE SHARING	R	(60,000.00)	-	(60,000.00)	(37,886.20)	-	(22,113.80)	63.10	(91,912.33)	(54,026.13)	-143%
2250	22510000	5205	STATE TRUST CONTRACT SERVICES	E	60,000.00	6,457.21	66,457.21	33,832.92	4,346.00	28,278.29	57.40	6,527.29	27,305.63	81%
			Total 10 PUBLIC SAFETY		-	6,457.21	6,457.21	(4,053.28)	4,346.00	6,164.49	4.50	(85,385.04)	81,331.76	-2007%
			Total 25 SECURITY OF PERSONS & PROP		-	6,457.21	6,457.21	(4,053.28)	4,346.00	6,164.49	4.50	(85,385.04)	81,331.76	-2007%
2250			Total 2250 LAW ENFORCEMENT TRUST FU		-	6,457.21	6,457.21	(4,053.28)	4,346.00	6,164.49	4.50	(85,385.04)	81,331.76	-2007%
2260	22610000	4205	ENFORCE & ED FINES & FEES	R	(1,200.00)	-	(1,200.00)	(1,084.00)	-	(116.00)	90.30	(1,540.00)	(456.00)	-42%
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	87.20	-	11,767.50	100%
			Total 10 PUBLIC SAFETY		17,300.00	-	17,300.00	10,683.50	5,000.00	1,616.50	90.70	(1,540.00)	12,223.50	114%
			Total 25 SECURITY OF PERSONS & PROP		17,300.00	-	17,300.00	10,683.50	5,000.00	1,616.50	90.70	(1,540.00)	12,223.50	114%
2260			Total 2260 ENFORCE & EDUCATION FUND		17,300.00	-	17,300.00	10,683.50	5,000.00	1,616.50	90.70	(1,540.00)	12,223.50	114%
2270	22708000	4605	PARKS & REC DONATIONS	R	-	-	-	(2,600.00)	-	2,600.00	100.00	(5,750.00)	(3,150.00)	-121%
			Total 08 PARKS & RECREATION		-	-	-	(2,600.00)	-	2,600.00	100.00	(5,750.00)	(3,150.00)	-121%
			Total 45 LEISURE TIME ACTIVITIES		-	-	-	(2,600.00)	-	2,600.00	100.00	(5,750.00)	(3,150.00)	-121%
2270			Total 2270 PARKS & REC DONATION FUN		-	-	-	(2,600.00)	-	2,600.00	100.00	(5,750.00)	(3,150.00)	-121%
2290	22904000	4205	CLERK COMP FINES & FEES	R	(25,000.00)	-	(25,000.00)	(25,657.00)	-	657.00	102.60	(23,519.00)	2,138.00	8%
2290	22904000	5205	CLERK COMP CONTRACT SERVICES	E	15,000.00	-	15,000.00	12,460.47	-	2,539.53	83.10	47,597.35	(35,136.88)	-282%
2290	22904000	5215	CLERK COMP TECH SERVICES	E	21,000.00	200.00	21,200.00	19,427.09	750.00	1,022.91	95.20	9,898.32	9,528.77	49%
			Total 04 MAYOR'S COURT		11,000.00	200.00	11,200.00	6,230.56	750.00	4,219.44	62.30	33,976.67	(27,746.11)	-445%
			Total 20 GENERAL GOVERNMENT		11,000.00	200.00	11,200.00	6,230.56	750.00	4,219.44	62.30	33,976.67	(27,746.11)	-445%

ACCOUNT INFORMATION					2023 BUDGET			2023 Q4 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
2290			Total 2290 CLERK OF COURT COMPUTER		11,000.00	200.00	11,200.00	6,230.56	750.00	4,219.44	62.30	33,976.67	(27,746.11)	-445%
2330	23306000	4100	GRANTS	R	-	-	-	-	-	-	-	(1,873,279.57)	(1,873,279.57)	0%
2330	23306000	5212	CARES ACT GRANTS	E	50,000.00	-	50,000.00	50,000.00	-	-	100.00	-	50,000.00	100%
2330	23306000	5213	ARP INTERNAL GRANTS	E	-	1,979,407.75	1,979,407.75	-	1,979,407.75	-	100.00	-	-	0%
2330	23306000	5505	ARP CAPITAL PROJECT/IMPROV	E	600,000.00	48,844.18	648,844.18	48,844.18	-	600,000.00	7.50	161,155.82	(112,311.64)	-230%
2330	23306800	5205	ARP CONTRACT SERVICES	E	130,000.00	76,523.79	206,523.79	70,821.15	-	135,702.64	34.30	121,432.86	(50,611.71)	-71%
2330	23306800	5215	ARP TECHNOLOGY SERVICES	E	-	-	-	-	-	-	-	23,494.00	(23,494.00)	0%
2330	23306800	5225	ARP PROFESSIONAL DEVELOPMENT	E	-	-	-	-	-	-	-	20,875.00	(20,875.00)	0%
2330	23306800	5500	CAPITAL MAINTENANCE	E	-	13,658.01	13,658.01	-	-	-	100.00	21,341.99	(7,683.98)	-56%
			Total 06 FINANCE DEPARTMENT		780,000.00	2,118,433.73	2,898,433.73	183,323.34	1,979,407.75	735,702.64	74.60	(1,524,979.90)	1,708,303.24	932%
			Total 30 PUBLIC HEALTH & WELFARE		780,000.00	2,118,433.73	2,898,433.73	183,323.34	1,979,407.75	735,702.64	74.60	(1,524,979.90)	1,708,303.24	932%
2330			Total 2330 ARP FUND		780,000.00	2,118,433.73	2,898,433.73	183,323.34	1,979,407.75	735,702.64	74.60	(1,524,979.90)	1,708,303.24	932%
2340	23404000	4205	COURT COMP FINES & FEES	R	-	(7,000.00)	-	(7,000.00)	-	2,538.00	136.30	(8,763.00)	775.00	8%
2340	23404000	5215	COURT COMP TECH SERVICES	E	2,800.00	155.00	2,955.00	1,830.00	605.00	520.00	82.40	1,740.00	90.00	5%
			Total 04 MAYOR'S COURT		(4,200.00)	155.00	(4,045.00)	(7,708.00)	605.00	3,058.00	175.60	(7,023.00)	(685.00)	9%
			Total 20 GENERAL GOVERNMENT		(4,200.00)	155.00	(4,045.00)	(7,708.00)	605.00	3,058.00	175.60	(7,023.00)	(685.00)	9%
2340			Total 2340 COURT COMPUTERIZATION FU		(4,200.00)	155.00	(4,045.00)	(7,708.00)	605.00	3,058.00	175.60	(7,023.00)	(685.00)	9%
2350	23510000	4120	FEDERAL TRUST REVENUE SHARING	R	(10,000.00)	-	(10,000.00)	-	-	(10,000.00)	-	(3,273.66)	(3,273.66)	0%
2350	23510000	4400	FEDERAL TRUST INVEST INCOME	R	-	-	-	(477.33)	-	407.15	100.00	(66.59)	410.74	86%
2350	23510000	5205	FEDERAL TRUST CONTRACT SERVICE	E	10,000.00	-	10,000.00	9,000.00	-	1,000.00	90.00	979.96	8,020.04	89%
2350	23510000	5510	CAPITAL EQUIPMENT	E	-	-	-	-	-	-	-	30,000.00	(30,000.00)	0%
			Total 10 PUBLIC SAFETY		-	-	-	8,592.85	-	(8,592.85)	100.00	27,639.71	(19,046.86)	-222%
			Total 25 SECURITY OF PERSONS & PROP		-	-	-	8,592.85	-	(8,592.85)	100.00	27,639.71	(19,046.86)	-222%
2350			Total 2350 FED LAW ENFORCE TRUST FU		-	-	-	8,592.85	-	(8,592.85)	100.00	27,639.71	(19,046.86)	-222%
2360	23610000	4120	TREASURY TRUST REVENUE SHARING	R	(55,000.00)	-	(55,000.00)	-	-	(55,000.00)	-	(70,387.52)	(70,387.52)	0%
2360	23610000	4400	INVESTMENT INCOME	R	-	-	-	(2,182.14)	-	1,661.77	100.00	(528.72)	1,653.42	76%
2360	23610000	5320	OPERATING EQUIPMENT	E	55,000.00	38,260.77	93,260.77	80,381.00	12,879.77	-	100.00	66,756.17	13,624.83	17%
			Total 10 PUBLIC SAFETY		-	38,260.77	38,260.77	78,719.23	12,879.77	(53,338.23)	239.40	(4,160.07)	82,879.30	105%
			Total 25 SECURITY OF PERSONS & PROP		-	38,260.77	38,260.77	78,719.23	12,879.77	(53,338.23)	239.40	(4,160.07)	82,879.30	105%
2360			Total 2360 TREASURY EQUIT SHARE FUN		-	38,260.77	38,260.77	78,719.23	12,879.77	(53,338.23)	239.40	(4,160.07)	82,879.30	105%
2370	23710000	4100	AG TRAINING GRANTS	R	(32,000.00)	-	(32,000.00)	-	-	(32,000.00)	-	(32,804.40)	(32,804.40)	0%
2370	23710000	5225	AG TRAINING PROF DEVELOPMENT	E	32,000.00	-	32,000.00	30,350.00	1,411.76	238.24	99.30	-	30,350.00	100%
			Total 10 PUBLIC SAFETY		-	-	-	30,350.00	1,411.76	(31,761.76)	100.00	(32,804.40)	63,154.40	208%
			Total 25 SECURITY OF PERSONS & PROP		-	-	-	30,350.00	1,411.76	(31,761.76)	100.00	(32,804.40)	63,154.40	208%
2370			Total 2370 AG PEACE OFFICER TRAIN F		-	-	-	30,350.00	1,411.76	(31,761.76)	100.00	(32,804.40)	63,154.40	208%
2400	24010000	4000	INCOME TAXES	R	(1,242,500.00)	-	(1,242,500.00)	(1,306,654.17)	-	64,154.17	105.20	(1,332,544.88)	(25,890.71)	-2%
2400	24010000	4005	REFUNDS	R	49,700.00	-	49,700.00	31,847.00	-	17,853.00	64.10	46,509.05	14,662.05	-46%
2400	24010000	4210	PENALTY & INTEREST	R	(15,313.00)	-	(15,313.00)	(19,297.25)	-	3,984.25	126.00	(14,285.84)	5,011.41	26%
2400	24010110	4300	POLICE CHARGES FOR SERVICES	R	(250,843.00)	-	(250,843.00)	(206,453.07)	-	(44,389.93)	82.30	(176,219.73)	30,233.34	15%
2400	24010110	5105	POLICE FULL TIME WAGES	E	435,238.00	-	435,238.00	458,685.66	-	(23,447.66)	105.40	369,508.84	89,176.82	19%
2400	24010110	5115	POLICE OVERTIME	E	5,500.00	-	5,500.00	9,505.90	-	(4,005.90)	172.80	1,275.60	8,230.30	87%
2400	24010110	5135	POLICE INSURANCE	E	96,325.00	-	96,325.00	95,058.18	-	1,266.82	98.70	76,656.66	18,401.52	19%
2400	24010110	5140	POLICE WORKERS COMP	E	8,815.00	-	8,815.00	9,213.19	-	(398.19)	104.50	5,561.64	3,651.55	40%
2400	24010110	5145	POLICE MEDICARE	E	6,322.00	-	6,322.00	6,687.78	-	(365.78)	105.80	5,283.29	1,404.49	21%
2400	24010110	5150	POLICE UNIFORM ALLOW	E	3,000.00	6,050.00	9,050.00	-	-	9,050.00	-	-	-	0%
2400	24010110	5160	POLICE OTHER BENEFITS	E	120.00	-	120.00	125.00	-	(5.00)	104.20	102.51	22.49	18%
2400	24010110	5225	POLICE PROF DEVELOPMENT	E	6,500.00	1,707.00	8,207.00	2,216.00	5,000.00	991.00	87.90	3,293.00	(1,077.00)	-49%
2400	24010110	5900	POLICE TRANSFER OUT	E	967,553.00	-	967,553.00	955,603.93	-	11,949.07	98.80	917,904.69	37,699.24	4%
2400	24010120	5105	SAFTY ADMIN FULL TIME WAGES	E	87,428.00	-	87,428.00	18,584.40	-	68,843.60	21.30	-	18,584.40	100%
2400	24010120	5130	SAFTY ADMIN RETIREMENT	E	12,143.00	-	12,143.00	2,601.84	-	9,541.16	21.40	-	2,601.84	100%
2400	24010120	5135	SAFTY ADMIN INSURANCE	E	41,648.00	-	41,648.00	6,872.13	-	34,775.87	16.50	-	6,872.13	100%
2400	24010120	5140	SAFTY ADMIN WORKERS COMP	E	1,749.00	-	1,749.00	371.62	-	1,377.38	21.20	-	371.62	100%
2400	24010120	5145	SAFTY ADMIN MEDICARE	E	1,239.00	-	1,239.00	262.87	-	976.13	21.20	-	262.87	100%
2400	24010120	5160	SAFTY ADMIN OTHER BENEFITS	E	54.00	-	54.00	7.48	-	46.52	13.90	-	7.48	100%
			Total 10 PUBLIC SAFETY		214,678.00	7,757.00	222,435.00	65,238.49	5,000.00	152,196.51	31.60	(96,955.17)	162,193.66	249%
			Total 25 SECURITY OF PERSONS & PROP		214,678.00	7,757.00	222,435.00	65,238.49	5,000.00	152,196.51	31.60	(96,955.17)	162,193.66	249%
2400			Total 2400 PUBLIC SAFETY FUND		214,678.00	7,757.00	222,435.00	65,238.49	5,000.00	152,196.51	31.60	(96,955.17)	162,193.66	249%
2410	24111000	4205	RIGHT OF WAY FINES & FEES	R	(60,000.00)	-	(60,000.00)	(80,698.63)	-	20,698.63	134.50	(76,778.42)	3,920.21	5%
2410	24111000	5210	ROW PROFESSIONAL SERVICES	E	70,000.00	45,037.92	115,037.92	75,536.75	28,591.81	10,909.36	90.50	10,510.08	65,026.67	86%
			Total 11 PUBLIC SERVICE		10,000.00	45,037.92	55,037.92	(5,161.88)	28,591.81	31,607.99	42.60	(66,268.34)	61,106.46	-1184%
			Total 35 TRANSPORTATION		10,000.00	45,037.92	55,037.92	(5,161.88)	28,591.81	31,607.99	42.60	(66,268.34)	61,106.46	-1184%
2410			Total 2410 RIGHT OF WAY FUND		10,000.00	45,037.92	55,037.92	(5,161.88)	28,591.81	31,607.99	42.60	(66,268.34)	61,106.46	-1184%
2420	24208000	4000	INCOME TAXES	R	(887,500.00)	-	(887,500.00)	(933,324.16)	-	45,824.16	105.20	(841,607.28)	91,716.88	10%

ACCOUNT INFORMATION					2023 BUDGET			2023 Q4 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
2420	24208000	4005	REFUNDS	R	35,500.00	-	35,500.00	22,747.88	-	12,752.12	64.10	29,374.13	6,626.25	-29%
2420	24208000	4210	PENALTY & INTEREST	R	(10,938.00)	-	(10,938.00)	(13,783.74)	-	2,845.74	126.00	(9,023.63)	4,761.11	35%
2420	24208310	5105	PARKS SRVC FULL TIME WAGES	E	79,583.00	(3,500.00)	76,083.00	71,120.32	-	4,962.68	93.50	44,486.25	26,634.07	37%
2420	24208310	5115	PARKS SRVC OVERTIME	E	100.00	3,500.00	3,600.00	2,681.98	-	918.02	74.50	618.36	2,063.62	77%
2420	24208310	5130	PARKS SRVC RETIREMENT	E	11,083.00	-	11,083.00	10,227.26	-	855.74	92.30	6,449.98	3,777.28	37%
2420	24208310	5135	PARKS SRVC INSURANCE	E	18,499.00	-	18,499.00	14,769.23	-	3,729.77	79.80	7,543.64	7,225.59	49%
2420	24208310	5140	PARKS SRVC WORKERS COMP	E	1,606.00	-	1,606.00	1,463.16	-	142.84	91.10	685.52	777.64	53%
2420	24208310	5145	PARKS SRVC MEDICARE	E	1,152.00	-	1,152.00	1,065.81	-	86.19	92.50	689.04	376.77	35%
2420	24208310	5150	PARKS SRVC UNIFORM ALLOW	E	600.00	-	600.00	600.00	-	-	100.00	600.00	-	0%
2420	24208310	5160	PARKS SRVC OTHER BENEFITS	E	65.00	-	65.00	34.50	-	30.50	53.10	22.80	11.70	34%
2420	24208320	4325	RECREATION NON-TAX SALES	R	-	-	-	30.00	-	(30.00)	100.00	-	(30.00)	100%
2420	24208320	5105	REC PROG FULL TIME WAGES	E	92,815.00	(600.00)	92,215.00	90,447.68	-	1,767.32	98.10	-	90,447.68	100%
2420	24208320	5110	REC PROG PART-TIME WAGES	E	-	29,000.00	29,000.00	23,784.68	-	5,215.32	82.00	-	23,784.68	100%
2420	24208320	5115	OVERTIME	E	500.00	-	500.00	757.39	-	(257.39)	151.50	-	757.39	100%
2420	24208320	5130	REC PROG RETIREMENT	E	12,976.00	2,300.00	15,276.00	16,075.45	-	(799.45)	105.20	-	16,075.45	100%
2420	24208320	5135	REC PROG INSURANCE	E	20,172.00	2,200.00	22,372.00	22,352.30	-	19.70	99.90	-	22,352.30	100%
2420	24208320	5140	REC PROG WORKERS COMP	E	1,532.00	800.00	2,332.00	2,286.23	-	45.77	98.00	-	2,286.23	100%
2420	24208320	5145	REC PROG MEDICARE	E	1,342.00	350.00	1,692.00	1,647.42	-	44.58	97.40	-	1,647.42	100%
2420	24208320	5160	REC PROG OTHER BENEFITS	E	49.00	-	49.00	46.50	-	2.50	94.90	-	46.50	100%
2420	24208320	5205	REC PROG CONTRACT SERVICES	E	-	-	-	-	-	-	-	2,536.46	(2,536.46)	0%
2420	24208320	5210	REC PROG PROF SERVICES	E	-	1,093.61	1,093.61	-	-	1,093.61	-	8,831.98	(8,831.98)	0%
2420	24208320	5225	REC PROG PROF DEVELOPMENT	E	-	600.00	600.00	600.00	-	-	100.00	-	600.00	100%
2420	24208320	5300	REC PROG MATERIALS&SUPPLIES	E	-	1,679.70	1,679.70	388.10	-	1,291.60	23.10	6,160.47	(5,772.37)	-1487%
2420	24208320	5310	REC PROG OFFICE EXPENSE	E	-	-	-	-	-	-	-	450.00	(450.00)	0%
2420	24208330	4025	GOLF COURSE OTHER TAXES	R	-	-	-	36.00	-	(36.00)	100.00	(36.00)	(72.00)	200%
2420	24208330	4320	GOLF COURSE TAXABLE SALES	R	(110,000.00)	-	(110,000.00)	(194,673.53)	-	84,673.53	177.00	(146,426.57)	48,246.96	25%
2420	24208330	4325	GOLF COURSE NON-TAX SALES	R	(260,000.00)	-	(260,000.00)	(389,978.51)	-	129,978.51	150.00	(345,298.83)	44,679.68	11%
2420	24208330	5105	GOLF FULL TIME WAGES	E	127,178.00	(4,300.00)	122,878.00	125,426.80	-	(2,548.80)	102.10	113,976.00	11,450.80	9%
2420	24208330	5110	GOLF PART-TIME WAGES	E	169,573.00	(34,650.00)	134,923.00	106,999.16	-	27,923.84	79.30	102,031.63	4,967.53	5%
2420	24208330	5115	OVERTIME	E	10,000.00	2,400.00	12,400.00	10,320.75	-	2,079.25	83.10	11,388.78	(1,086.03)	-11%
2420	24208330	5130	GOLF RETIREMENT	E	42,696.00	-	42,696.00	33,982.14	-	8,713.86	79.60	31,695.56	2,286.58	7%
2420	24208330	5135	GOLF INSURANCE	E	14,214.00	500.00	14,714.00	14,706.86	-	7.14	100.00	13,937.49	769.37	5%
2420	24208330	5140	GOLF WORKERS COMP	E	6,558.00	-	6,558.00	4,831.20	-	1,726.80	73.70	3,411.02	1,420.18	29%
2420	24208330	5145	GOLF MEDICARE	E	4,443.00	-	4,443.00	3,528.15	-	914.85	79.40	3,285.77	242.38	7%
2420	24208330	5160	GOLF OTHER BENEFITS	E	180.00	-	180.00	60.00	-	120.00	33.30	77.50	(17.50)	-29%
2420	24208330	5205	GOLF CONTRACT SERVICES	E	63,430.00	4,094.76	67,524.76	64,853.11	940.00	1,731.65	97.40	50,404.63	14,448.48	22%
2420	24208330	5210	GOLF PROF SERVICES	E	750.00	(250.00)	500.00	150.00	-	350.00	30.00	500.00	(350.00)	-233%
2420	24208330	5215	GOLF TECH SERVICES	E	2,500.00	-	2,500.00	2,500.00	-	-	100.00	1,656.90	843.10	34%
2420	24208330	5220	GOLF MAINT SERVICES	E	9,000.00	(194.00)	8,806.00	8,067.00	739.00	-	100.00	9,137.00	(1,070.00)	-13%
2420	24208330	5225	GOLF PROF DEVELOPMENT	E	-	1,400.00	1,400.00	1,400.00	-	-	100.00	-	1,400.00	100%
2420	24208330	5300	GOLF MATERIALS&SUPPLIES	E	80,000.00	3,055.00	83,055.00	76,298.56	6,756.44	-	100.00	58,879.68	17,418.88	23%
2420	24208330	5320	OPERATING EQUIPMENT	E	-	3,115.00	3,115.00	3,112.80	-	2.20	99.90	-	3,112.80	100%
2420	24208330	5325	GOLF UTILITIES	E	9,320.00	11,276.72	20,596.72	17,036.24	1,660.48	1,900.00	90.80	15,038.03	1,998.21	12%
2420	24208340	4300	SENIOR SVC CHARGES FOR SERVICE	R	(35,000.00)	-	(35,000.00)	(53,373.00)	-	18,373.00	152.50	(36,469.75)	16,903.25	32%
2420	24208340	4600	MISCELLANEOUS	R	-	-	-	-	-	-	-	(960.00)	(960.00)	0%
2420	24208340	5105	SENIOR SVC FULL TIME WAGES	E	114,453.00	-	114,453.00	113,568.83	-	884.17	99.20	82,734.43	30,834.40	27%
2420	24208340	5110	SENIOR SVC PART-TIME WAGES	E	33,450.00	(8,150.00)	25,300.00	20,480.44	-	4,819.56	81.00	7,266.46	13,213.98	65%
2420	24208340	5115	SENIOR CENTER OVERTIME	E	1,500.00	600.00	2,100.00	2,078.69	-	21.31	99.00	1,313.48	765.21	37%
2420	24208340	5130	SENIOR SVC RETIREMENT	E	20,665.00	-	20,665.00	19,057.91	-	1,607.09	92.20	12,420.90	6,637.01	35%
2420	24208340	5135	SENIOR SVC INSURANCE	E	13,618.00	12,700.00	26,318.00	26,278.86	-	39.14	99.90	15,171.39	11,107.47	42%
2420	24208340	5140	SENIOR SVC WORKERS COMP	E	2,989.00	-	2,989.00	2,669.71	-	319.29	89.30	1,345.40	1,324.31	50%
2420	24208340	5145	SENIOR SVC MEDICARE	E	2,147.00	-	2,147.00	1,953.13	-	193.87	91.00	1,286.73	666.40	34%
2420	24208340	5160	SENIOR SVC OTHER BENEFITS	E	90.00	-	90.00	78.35	-	11.65	87.10	54.97	23.38	30%
2420	24208340	5205	SENIOR SVC CONTRACT SERVICES	E	18,000.00	4,587.60	22,587.60	18,278.65	2,128.07	2,180.88	90.30	6,515.90	11,762.75	64%
2420	24208340	5210	SENIOR SVC PROF SERVICES	E	5,000.00	(911.89)	4,088.11	1,814.71	2,273.29	0.11	100.00	1,911.89	(97.18)	-5%
2420	24208340	5215	SENIOR SVC TECH SERVICES	E	500.00	-	500.00	500.00	-	-	100.00	300.00	200.00	40%
2420	24208340	5300	SENIOR SVC MATERIALS&SUPPLIES	E	10,500.00	1,222.19	11,722.19	9,869.42	1,767.45	85.32	99.30	9,432.35	437.07	4%
2420	24208340	5310	SENIOR SVC OFFICE EXPENSE	E	750.00	730.76	1,480.76	401.54	173.95	905.27	38.90	19.24	382.30	95%
2420	24208370	4320	SWIM CLUB TAXABLE SALES	R	(35,000.00)	-	(35,000.00)	(29,971.86)	-	(5,028.14)	85.60	(32,376.84)	(2,404.98)	-8%
2420	24208370	4325	SWIM CLUB NON-TAX SALES	R	(150,000.00)	-	(150,000.00)	(84,791.26)	-	(65,208.74)	56.50	(108,409.97)	(23,618.71)	-28%
2420	24208370	4515	INSURANCE PROCEEDS	R	-	-	-	-	-	-	-	(1,116.42)	(1,116.42)	0%
2420	24208370	5105	SWIM CLUB FULL TIME WAGES	E	37,201.00	-	37,201.00	37,175.05	-	25.95	99.90	30,735.69	6,439.36	17%
2420	24208370	5110	SWIM CLUB PART-TIME WAGES	E	183,844.00	33,000.00	216,844.00	210,599.86	-	6,244.14	97.10	155,463.55	55,136.31	26%

ACCOUNT INFORMATION				2023 BUDGET			2023 Q4 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
2420	24208370	5115	OVERTIME	E	8,300.00	-	8,300.00	7,127.75	-	1,172.25	85.90	6,811.27	316.48	4%
2420	24208370	5130	SWIM CLUB RETIREMENT	E	32,075.00	5,000.00	37,075.00	35,652.93	-	1,422.07	96.20	26,988.16	8,664.77	24%
2420	24208370	5135	SWIM CLUB INSURANCE	E	14,115.00	-	14,115.00	13,632.77	-	482.23	96.60	9,234.33	4,398.44	32%
2420	24208370	5140	SWIM CLUB WORKERS COMP	E	4,587.00	800.00	5,387.00	5,172.42	-	214.58	96.00	2,895.35	2,277.07	44%
2420	24208370	5145	SWIM CLUB MEDICARE	E	3,317.00	600.00	3,917.00	3,747.35	-	169.65	95.70	2,760.51	986.84	26%
2420	24208370	5150	SWIM CLUB UNIFORM ALLOW	E	2,500.00	-	2,500.00	2,500.00	-	-	100.00	2,000.00	500.00	20%
2420	24208370	5160	SWIM CLUB OTHER BENEFITS	E	35.00	1.00	36.00	36.00	-	-	100.00	15.00	21.00	58%
2420	24208370	5205	SWIM CLUB CONTRACT SERVICES	E	47,000.00	263.91	47,263.91	46,627.45	-	636.46	98.70	47,761.22	(1,133.77)	-2%
2420	24208370	5210	SWIM CLUB PROF SERVICES	E	2,500.00	(2,500.00)	-	-	-	-	-	2,100.98	(2,100.98)	0%
2420	24208370	5225	PROFESSIONAL DEVELOPMENT	E	4,250.00	3,912.00	8,162.00	6,205.50	1,956.50	-	100.00	1,468.00	4,737.50	76%
2420	24208370	5300	SWIM CLUB MATERIALS&SUPPLIES	E	75,000.00	-	75,000.00	72,264.16	2,735.84	-	100.00	64,598.97	7,665.19	11%
2420	24208370	5325	SWIM CLUB UTILITIES	E	60,000.00	2,211.73	62,211.73	57,944.27	4,267.46	-	100.00	57,466.86	477.41	1%
2420	24208380	4320	HUNTERS RIDGE TAXABLE SALES	R	(16,000.00)	-	(16,000.00)	(16,548.20)	-	548.20	103.40	(14,506.54)	2,041.66	12%
2420	24208380	4325	HUNTERS RIDGE NON-TAX SALES	R	(255,000.00)	-	(255,000.00)	(241,370.28)	-	(13,629.72)	94.70	(242,301.87)	(931.59)	0%
2420	24208380	5105	HUNTERS RDG FULL TIME WAGES	E	24,801.00	-	24,801.00	24,783.35	-	17.65	99.90	20,490.45	4,292.90	17%
2420	24208380	5110	HUNTERS RDG PART-TIME WAGES	E	122,563.00	21,000.00	143,563.00	140,399.54	-	3,163.46	97.80	103,757.96	36,641.58	26%
2420	24208380	5115	OVERTIME	E	5,200.00	-	5,200.00	4,751.84	-	448.16	91.40	4,540.83	211.01	4%
2420	24208380	5130	HUNTERS RDG RETIREMENT	E	21,337.00	3,600.00	24,937.00	23,768.50	-	1,168.50	95.30	18,008.20	5,760.30	24%
2420	24208380	5135	HUNTERS RDG INSURANCE	E	9,417.00	-	9,417.00	9,088.30	-	328.70	96.50	6,156.08	2,932.22	32%
2420	24208380	5140	HUNTERS RDG WORKERS COMP	E	3,052.00	500.00	3,552.00	3,448.24	-	103.76	97.10	1,931.92	1,516.32	44%
2420	24208380	5145	HUNTERS RDG MEDICARE	E	2,208.00	400.00	2,608.00	2,498.31	-	109.69	95.80	1,842.21	656.10	26%
2420	24208380	5150	HUNTERS RDG UNIFORM ALLOW	E	2,500.00	-	2,500.00	2,500.00	-	-	100.00	2,500.00	-	0%
2420	24208380	5160	HUNTERS RDG OTHER BENEFITS	E	25.00	(1.00)	24.00	24.00	-	-	100.00	10.00	14.00	58%
2420	24208380	5205	HUNTERS RDG CONTRACT SERVICES	E	36,400.00	251.85	36,651.85	35,097.86	24.43	1,529.56	95.80	20,724.96	14,372.90	41%
2420	24208380	5210	HUNTERS RDG PROF SERVICES	E	2,500.00	(2,500.00)	-	-	-	-	-	2,600.00	(2,600.00)	0%
2420	24208380	5215	HUNTERS RDG TECH SERVICES	E	2,000.00	-	2,000.00	2,000.00	-	-	100.00	500.00	1,500.00	75%
2420	24208380	5225	PROFESSIONAL DEVELOPMENT	E	4,250.00	3,921.50	8,171.50	7,373.00	798.50	-	100.00	1,403.50	5,969.50	81%
2420	24208380	5300	HUNTERS RDG MATERIALS&SUPPLIES	E	39,000.00	(1,834.98)	37,165.02	32,761.27	2,763.14	1,640.61	95.60	28,345.20	4,416.07	13%
2420	24208380	5325	HUNTERS RDG UTILITIES	E	20,000.00	8,789.66	28,789.66	16,512.12	2,449.09	9,828.45	65.90	16,422.18	89.94	1%
2420	24208400	4300	RECREATION CHARGES FOR SERVICE	R	(250,000.00)	-	(250,000.00)	(248,069.55)	-	(1,930.45)	99.20	(214,232.09)	33,837.46	14%
2420	24208400	5105	REC PROG FULL TIME WAGES	E	92,864.00	(2,650.00)	90,214.00	84,594.03	-	5,619.97	93.80	105,134.12	(20,540.09)	-24%
2420	24208400	5110	REC PROG PART-TIME WAGES	E	175,000.00	(700.00)	174,300.00	161,187.31	-	13,112.69	92.50	93,792.88	67,394.43	42%
2420	24208400	5115	OVERTIME	E	4,500.00	-	4,500.00	1,534.54	-	2,965.46	34.10	3,100.33	(1,565.79)	-102%
2420	24208400	5130	REC PROG RETIREMENT	E	38,053.00	-	38,053.00	33,894.26	-	4,158.74	89.10	28,046.66	5,847.60	17%
2420	24208400	5135	REC PROG INSURANCE	E	36,282.00	700.00	36,982.00	36,390.70	-	51.30	99.90	34,099.93	2,830.77	8%
2420	24208400	5140	REC PROG WORKERS COMP	E	5,448.00	-	5,448.00	4,957.85	-	490.15	91.00	3,007.10	1,950.75	39%
2420	24208400	5145	REC PROG MEDICARE	E	3,924.00	-	3,924.00	3,595.71	-	328.29	91.60	2,879.49	716.22	20%
2420	24208400	5150	UNIFORM ALLOWANCE	E	2,000.00	-	2,000.00	2,000.00	-	-	100.00	-	2,000.00	100%
2420	24208400	5160	REC PROG OTHER BENEFITS	E	41.00	-	41.00	33.50	-	7.50	81.70	55.07	(21.57)	-64%
2420	24208400	5205	REC PROG CONTRACT SERVICES	E	20,000.00	361.00	20,361.00	13,726.10	2,329.58	4,305.32	78.90	13,006.19	719.91	5%
2420	24208400	5210	REC PROG PROF SERVICES	E	3,500.00	(2,500.00)	1,000.00	556.00	444.00	-	100.00	1,000.00	(444.00)	-80%
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)	-100%
2420	24208400	5225	REC PROG PROF DEVELOPMENT	E	1,100.00	2,650.00	3,750.00	3,750.00	-	-	100.00	289.50	3,460.50	92%
2420	24208400	5300	REC PROG MATERIALS&SUPPLIES	E	10,000.00	400.00	10,400.00	9,473.19	926.05	0.76	100.00	10,273.39	(800.20)	-8%
2420	24208400	5325	REC PROG UTILITIES	E	2,400.00	40.95	2,440.95	2,209.49	-	231.46	90.50	2,231.41	(21.92)	-1%
			Total 08 PARKS & RECREATION		198,229.00	110,367.07	308,596.07	(68,802.67)	35,133.27	342,265.47	(10.90)	(389,673.58)	320,870.91	-466%
			Total 45 LEISURE TIME ACTIVITIES		198,229.00	110,367.07	308,596.07	(68,802.67)	35,133.27	342,265.47	(10.90)	(389,673.58)	320,870.91	-466%
2420			Total 2420 PARKS & RECREATION FUND		198,229.00	110,367.07	308,596.07	(68,802.67)	35,133.27	342,265.47	(10.90)	(389,673.58)	320,870.91	-466%
2430	24311000	4000	INCOME TAXES	R	(1,420,000.00)	-	(1,420,000.00)	(1,493,318.57)	-	73,318.57	105.20	(1,332,544.88)	160,773.69	11%
2430	24311000	4005	REFUNDS	R	56,800.00	-	56,800.00	36,396.59	-	20,403.41	64.10	46,509.05	10,112.46	-28%
2430	24311000	4210	PENALTY & INTEREST	R	(17,500.00)	-	(17,500.00)	(22,054.03)	-	4,554.03	126.00	(14,285.84)	7,768.19	35%
2430	24311400	4515	INSURANCE PROCEEDS	R	-	-	-	-	-	-	-	(982.45)	(982.45)	0%
2430	24311400	5135	GEN SERVICES INSURANCE	E	-	-	-	-	-	-	-	(529.70)	529.70	0%
2430	24311400	5205	GEN SERVICES CONTRACT SERVICES	E	-	-	-	-	-	-	-	8,956.43	(8,956.43)	0%
2430	24311400	5220	GEN SERVICES MAINT SERVICES	E	-	-	-	-	-	-	-	4,018.94	(4,018.94)	0%
2430	24311400	5300	MATERIALS & SUPPLIES	E	-	-	-	-	-	-	-	32,089.05	(32,089.05)	0%
2430	24311400	5310	GEN SERVICES OFFICE EXPENSE	E	-	-	-	-	-	-	-	1,129.50	(1,129.50)	0%
2430	24311400	5325	GEN SERVICES UTILITIES	E	-	-	-	-	-	-	-	8,272.62	(8,272.62)	0%
2430	24311450	4205	ENGINEERING FINES & FEES	R	-	-	-	(56,088.43)	-	56,088.43	100.00	(162,786.00)	(106,697.57)	-190%
2430	24311450	5105	ENGINEERING FULL TIME WAGES	E	-	-	-	-	-	-	-	499,553.74	(499,553.74)	0%
2430	24311450	5115	OVERTIME	E	-	-	-	-	-	-	-	164.62	(164.62)	0%
2430	24311450	5130	ENGINEERING RETIREMENT	E	-	-	-	-	-	-	-	68,384.86	(68,384.86)	0%
2430	24311450	5135	ENGINEERING INSURANCE	E	-	-	-	-	-	-	-	151,957.38	(151,957.38)	0%

ACCOUNT INFORMATION				2023 BUDGET			2023 Q4 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	5140	ENGINEERING WORKERS COMP	E	-	-	-	-	-	-	-	7,412.75	(7,412.75)	0%
2430	24311450	5145	ENGINEERING MEDICARE	E	-	-	-	-	-	-	-	6,772.14	(6,772.14)	0%
2430	24311450	5160	ENGINEERING OTHER BENEFITS	E	-	-	-	-	-	-	-	195.35	(195.35)	0%
2430	24311450	5210	ENGINEERING PROF SERVICES	E	-	147,085.77	147,085.77	16,848.63	21,599.37	108,637.77	26.10	55,382.02	(38,533.39)	-229%
2430	24311450	5215	ENGINEERING TECH SERVICES	E	-	39.36	39.36	-	-	39.36	-	8,079.03	(8,079.03)	0%
2430	24311450	5225	ENGINEERING PROF DEVELOPMENT	E	-	600.00	600.00	-	-	600.00	-	-	-	0%
2430	24311450	5310	ENGINEERING OFFICE EXPENSE	E	-	3,604.36	3,604.36	2,673.83	429.00	501.53	86.10	990.09	1,683.74	63%
2430	24311450	5325	ENGINEERING UTILITIES	E	-	33.81	33.81	-	-	33.81	-	3,574.79	(3,574.79)	0%
2430	24311470	4205	FINES & FEES	R	(5,000.00)	-	(5,000.00)	(5,405.00)	-	405.00	108.10	(5,555.00)	(150.00)	-3%
2430	24311470	5205	GARAGE CONTRACT SERVICES	E	-	4,591.19	72,031.19	34,415.19	33,104.81	4,511.19	93.70	20,421.28	13,993.91	41%
2430	24311470	5220	GARAGE MAINTENANCE SERVICES	E	18,000.00	40,065.75	58,065.75	15,552.04	2,841.71	39,672.00	31.70	7,287.69	8,264.35	53%
2430	24311470	5300	GARAGE MATERIALS & SUPPLIES	E	12,000.00	2,818.61	14,818.61	12,000.00	-	2,818.61	81.00	-	12,000.00	100%
2430	24311470	5325	GARAGE UTILITIES	E	20,400.00	4,681.39	25,081.39	25,081.39	-	-	100.00	26,348.20	(1,266.81)	-5%
			Total 11 PUBLIC SERVICE		(1,267,860.00)	203,520.24	(1,064,339.76)	(1,433,898.36)	57,974.89	311,583.71	129.30	(559,184.34)	(874,714.02)	61%
2430	24313000	4205	ENGINEERING FINES & FEES	R	(50,000.00)	-	(50,000.00)	(13,160.26)	-	(36,839.74)	26.30	-	13,160.26	100%
2430	24313000	5105	ENGINEERING FULL TIME WAGES	E	719,572.00	(11,200.00)	708,372.00	620,815.96	-	87,556.04	87.60	-	620,815.96	100%
2430	24313000	5110	ENGINEERING PART-TIME WAGES	E	-	10,200.00	10,200.00	6,744.75	-	3,455.25	66.10	-	6,744.75	100%
2430	24313000	5115	OVERTIME	E	500.00	1,000.00	1,500.00	853.59	-	646.41	56.90	-	853.59	100%
2430	24313000	5130	ENGINEERING RETIREMENT	E	100,127.00	-	100,127.00	87,757.61	-	12,369.39	87.60	-	87,757.61	100%
2430	24313000	5135	ENGINEERING INSURANCE	E	239,564.00	-	239,564.00	130,244.93	-	109,319.07	54.40	-	130,244.93	100%
2430	24313000	5140	ENGINEERING WORKERS COMP	E	14,444.00	-	14,444.00	12,404.27	-	2,039.73	85.90	-	12,404.27	100%
2430	24313000	5145	ENGINEERING MEDICARE	E	10,289.00	-	10,289.00	8,947.48	-	1,341.52	87.00	-	8,947.48	100%
2430	24313000	5160	ENGINEERING OTHER BENEFITS	E	315.00	-	315.00	235.44	-	79.56	74.70	-	235.44	100%
2430	24313000	5205	ENGINEERING CONTRACT SERVICES	E	-	3,000.00	3,000.00	1,692.35	-	1,307.65	56.40	-	1,692.35	100%
2430	24313000	5210	ENGINEERING PROF SERVICES	E	445,500.00	(3,000.00)	442,500.00	243,421.08	189,078.92	10,000.00	97.70	-	243,421.08	100%
2430	24313000	5215	ENGINEERING TECH SERVICES	E	4,868.00	-	4,868.00	4,128.26	243.08	496.66	89.80	-	4,128.26	100%
2430	24313000	5225	ENGINEERING PROF DEVELOPMENT	E	600.00	-	600.00	342.50	257.50	-	100.00	-	342.50	100%
2430	24313000	5310	ENGINEERING OFFICE EXPENSE	E	4,600.00	-	4,600.00	4,123.97	145.00	331.03	92.80	-	4,123.97	100%
2430	24313000	5325	ENGINEERING UTILITIES	E	3,120.00	-	3,120.00	3,120.00	-	-	100.00	-	3,120.00	100%
			Total 13 ENGINEERING		1,493,499.00	-	1,493,499.00	1,111,671.93	189,724.50	192,102.57	87.10	-	1,111,671.93	100%
			Total 20 GENERAL GOVERNMENT		225,639.00	203,520.24	429,159.24	(322,226.43)	247,699.39	503,686.28	(17.40)	(559,184.34)	236,957.91	-74%
2430			Total 2430 PUBLIC SERVICE FUND		225,639.00	203,520.24	429,159.24	(322,226.43)	247,699.39	503,686.28	(17.40)	(1,118,368.68)	796,142.25	-247%
2440	24403000	4600	OP SETT MISCELLANEOUS	R	-	-	-	(28,070.13)	-	28,070.13	100.00	(6,257.55)	21,812.58	78%
			Total 03 LAW DEPARTMENT		-	-	-	(28,070.13)	-	28,070.13	100.00	(6,257.55)	(21,812.58)	78%
			Total 30 PUBLIC HEALTH & WELFARE		-	-	-	(28,070.13)	-	28,070.13	100.00	(6,257.55)	(21,812.58)	78%
2440			Total 2440 OPIOID SETTLEMENT		-	-	-	(28,070.13)	-	28,070.13	100.00	(6,257.55)	(21,812.58)	78%
3250	32506000	5500	CAPITAL IMPROVE CAPITAL MAINT	E	-	2,168,451.71	2,168,451.71	177,191.72	347,966.76	1,643,293.23	24.20	112,562.45	64,629.27	36%
3250	32506000	5505	CAPITAL IMPROVE CAPITAL PROJ	E	-	306,832.54	306,832.54	41,028.66	103,466.27	162,337.61	47.10	67,176.16	(26,147.50)	-64%
3250	32506550	4000	INCOME TAXES	R	(10,650,000.00)	-	(10,650,000.00)	(11,199,890.53)	-	549,890.53	105.20	(10,520,090.99)	679,799.54	6%
3250	32506550	4005	REFUNDS	R	426,000.00	-	426,000.00	272,974.35	-	153,025.65	64.10	367,176.61	94,202.26	-35%
3250	32506550	4100	CAPITAL IMPROVE GRANTS	R	(98,000.00)	-	(98,000.00)	(20,000.00)	-	(78,000.00)	20.40	-	20,000.00	100%
3250	32506550	4210	PENALTY & INTEREST	R	(150,000.00)	-	(150,000.00)	(165,404.91)	-	15,404.91	110.30	(112,783.03)	52,621.88	32%
3250	32506550	4315	SPECIAL ASSESSMENTS	R	-	-	-	(29,203.31)	-	29,203.31	100.00	-	29,203.31	100%
3250	32506550	4500	DEBT PROCEEDS	R	-	-	-	-	-	-	-	(8,500,000.00)	(8,500,000.00)	0%
3250	32506550	4600	CAPITAL IMPROVE MISCELLANEOUS	R	-	-	-	(5,865.54)	-	5,865.54	100.00	-	5,865.54	100%
3250	32506550	5405	INTEREST & FISCAL CHARGES	E	-	425,000.00	425,000.00	425,000.00	-	-	100.00	-	425,000.00	100%
3250	32506550	5500	CAPITAL IMPROVE CAPITAL MAINT	E	5,065,000.00	3,971,163.00	9,036,163.00	5,702,618.05	2,474,103.37	859,441.58	90.50	4,691,674.82	1,010,943.23	18%
3250	32506550	5505	CAPITAL IMPROVE CAPITAL PROJ	E	523,000.00	8,730,294.08	9,253,294.08	2,375,647.91	5,577,979.60	1,299,666.57	86.00	10,492,772.23	(8,117,124.32)	-342%
3250	32506550	5510	CAPITAL IMPROVE CAPITAL EQUIP	E	710,000.00	3,291,475.54	4,001,475.54	1,807,912.70	1,892,474.68	301,088.16	92.50	357,871.17	1,450,041.53	80%
3250	32506550	5515	CAPITAL IMPROVE LAND ACQ	E	200,000.00	-	200,000.00	-	200,000.00	-	100.00	-	-	0%
			Total 06 FINANCE DEPARTMENT		(3,974,000.00)	18,893,216.87	14,919,216.87	(617,990.90)	10,595,990.68	4,941,217.09	66.90	(3,043,640.58)	2,425,649.68	-393%
			Total 00 NOT IN USE		(3,974,000.00)	18,893,216.87	14,919,216.87	(617,990.90)	10,595,990.68	4,941,217.09	66.90	(3,043,640.58)	2,425,649.68	-393%
3250			Total 3250 CAPITAL IMPROVEMENT FUND		(3,974,000.00)	18,893,216.87	14,919,216.87	(617,990.90)	10,595,990.68	4,941,217.09	66.90	(3,043,640.58)	2,425,649.68	-393%
3270	32708000	4205	PARKS & REC CAPITAL FINES & FE	R	-	-	-	(1,000.00)	-	1,000.00	100.00	(72,000.00)	(71,000.00)	-7100%
			Total 08 PARKS & RECREATION		-	-	-	(1,000.00)	-	1,000.00	100.00	(72,000.00)	(71,000.00)	-7100%
			Total 45 LEISURE TIME ACTIVITIES		-	-	-	(1,000.00)	-	1,000.00	100.00	(72,000.00)	(71,000.00)	-7100%
3270			Total 3270 PARK FUND		-	-	-	(1,000.00)	-	1,000.00	100.00	(72,000.00)	(71,000.00)	-7100%
3290	32904000	4205	BUILDING FINES & FEES	R	(15,000.00)	-	(15,000.00)	(16,041.00)	-	1,041.00	106.90	(14,683.00)	1,358.00	8%
			Total 04 MAYOR'S COURT		(15,000.00)	-	(15,000.00)	(16,041.00)	-	1,041.00	106.90	(14,683.00)	(1,358.00)	8%
			Total 20 GENERAL GOVERNMENT		(15,000.00)	-	(15,000.00)	(16,041.00)	-	1,041.00	106.90	(14,683.00)	(1,358.00)	8%
3290			Total 3290 COURT BUILDING FUND		(15,000.00)	-	(15,000.00)	(16,041.00)	-	1,041.00	106.90	(14,683.00)	(1,358.00)	8%
4310	43106000	4010	BOND RETIRE PROPERTY TAXES	R	(360,187.00)	(2,825.44)	(363,012.44)	(324,070.88)	-	(38,941.56)	89.30	(321,472.73)	2,598.15	1%
4310	43106000	4110	BOND RETIRE HOMESTEAD & ROLL	R	(38,000.00)	-	(38,000.00)	(38,786.22)	-	786.22	102.10	(38,744.71)	41.51	0%

ACCOUNT INFORMATION				2023 BUDGET			2023 Q4 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
4310	43106000	4500	BOND RETIRE DEBT PROCEEDS	R	-	(8,500,000.00)	(8,500,000.00)	(8,500,000.00)	-	-	100.00	-	8,500,000.00	100%
4310	43106000	4505	BOND RETIRE PREMIUM ON DEBT	R	-	-	-	(39,950.00)	-	39,950.00	100.00	(63,665.00)	(23,715.00)	-59%
4310	43106000	4900	BOND RETIRE TRANSFER IN	R	(1,798,643.00)	-	(1,798,643.00)	(1,673,643.00)	-	(125,000.00)	93.10	(1,609,489.00)	64,154.00	4%
4310	43106000	5210	BOND RETIREMENT PROF SERVICES	E	5,410.00	37,755.00	43,165.00	41,627.85	-	1,537.15	96.40	4,042.01	37,585.84	90%
4310	43106000	5400	BOND RETIREMENT PRINCIPAL	E	1,723,573.00	8,500,000.00	10,223,573.00	10,223,572.20	-	0.80	100.00	1,693,572.20	8,530,000.00	83%
4310	43106000	5405	BOND RETIREMENT INTEREST	E	467,788.00	34,165.00	501,953.00	467,787.50	-	34,165.50	93.20	536,537.50	(68,750.00)	-15%
			Total 06 FINANCE DEPARTMENT		(59.00)	69,094.56	69,035.56	156,537.45	-	(87,501.89)	226.70	200,780.27	(44,242.82)	-28%
			Total 50 DEBT SERVICE		(59.00)	69,094.56	69,035.56	156,537.45	-	(87,501.89)	226.70	200,780.27	(44,242.82)	-28%
4310			Total 4310 BOND RETIREMENT FUND		(59.00)	69,094.56	69,035.56	156,537.45	-	(87,501.89)	226.70	200,780.27	(44,242.82)	-28%
4320	43206000	4100	GRANTS	R	-	(357,183.00)	(357,183.00)	(357,183.00)	-	-	100.00	-	357,183.00	100%
4320	43206000	4600	MISCELLANEOUS	R	-	-	-	-	-	-	-	(1,500,000.00)	(1,500,000.00)	0%
4320	43206000	4900	BOND RETIRE TRANSFER IN	R	-	(335,100.00)	(335,100.00)	(335,100.00)	-	-	100.00	-	335,100.00	100%
4320	43206000	5205	CONTRACT SERVICES	E	-	692,283.00	692,283.00	692,283.00	-	-	100.00	-	692,283.00	100%
4320	43206000	5505	CAPITAL PROJECT/IMPROVEMENT	E	-	809,488.92	809,488.92	809,488.92	-	-	100.00	690,511.08	118,977.84	15%
			Total 06 FINANCE DEPARTMENT		-	809,488.92	809,488.92	809,488.92	-	-	100.00	(809,488.92)	1,618,977.84	200%
			Total 50 DEBT SERVICE		-	809,488.92	809,488.92	809,488.92	-	-	100.00	(809,488.92)	1,618,977.84	200%
4320			Total 4320 TECH CTR SECURITY DEPOSIT		-	809,488.92	809,488.92	809,488.92	-	-	100.00	(809,488.92)	1,618,977.84	200%
5100	51006000	4010	POLICE PENSION PROPERTY TAXES	R	(372,607.00)	(2,922.88)	(375,529.88)	(335,245.71)	-	(40,284.17)	89.30	(332,558.00)	2,687.71	1%
5100	51006000	4110	POLICE PENSION HOMESTD & ROLL	R	-	(40,000.00)	(40,000.00)	(40,080.66)	-	123.66	100.30	(40,080.74)	42.92	0%
5100	51006000	4900	POLICE PENSION TRANSFER IN	R	(967,553.00)	-	(967,553.00)	(955,603.93)	-	(11,949.07)	98.80	(917,904.69)	37,699.24	4%
5100	51006000	5130	POLICE RETIREMENT	E	1,374,570.00	-	1,374,570.00	1,326,553.08	-	48,016.92	96.50	1,286,362.05	40,191.03	3%
5100	51006000	5210	POLICE PENSION PROF SERVICES	E	5,590.00	410.00	6,000.00	4,420.22	-	1,579.78	73.70	4,181.38	238.84	5%
			Total 06 FINANCE DEPARTMENT		-	(2,512.88)	(2,512.88)	-	-	(2,512.88)	-	0.00	(0.00)	0%
			Total 25 SECURITY OF PERSONS & PROP		-	(2,512.88)	(2,512.88)	-	-	(2,512.88)	-	0.00	(0.00)	0%
5100			Total 5100 POLICE PENSION FUND		-	(2,512.88)	(2,512.88)	-	-	(2,512.88)	-	0.00	(0.00)	0%
5150	51510000	4600	WEAPONS MISCELLANEOUS	R	(18,300.00)	-	(18,300.00)	(7,492.74)	-	(10,807.26)	40.90	(3,310.70)	4,182.04	56%
5150	51510000	5320	SAFETY WEAPONS OPERATING EQUIP	E	18,300.00	-	18,300.00	18,300.00	-	-	100.00	5,806.50	12,493.50	68%
			Total 10 PUBLIC SAFETY		-	-	-	10,807.26	-	(10,807.26)	100.00	2,495.80	8,311.46	77%
			Total 25 SECURITY OF PERSONS & PROP		-	-	-	10,807.26	-	(10,807.26)	100.00	2,495.80	8,311.46	77%
5150			Total 5150 POLICE DUTY WEAPONS FUND		-	-	-	10,807.26	-	(10,807.26)	100.00	2,495.80	8,311.46	77%
6310	63111000	4210	STORM PENALTY & INTEREST	R	(9,700.00)	-	(9,700.00)	(10,849.90)	-	1,149.90	111.90	(12,929.48)	(2,079.58)	-19%
6310	63111000	4300	STORM CHARGES FOR SERVICES	R	(1,200,000.00)	-	(1,200,000.00)	(1,167,510.36)	-	(32,489.64)	97.30	(1,210,516.96)	(43,006.60)	-4%
6310	63111000	5105	STORM FULL TIME WAGES	E	261,951.00	-	261,951.00	228,739.87	-	33,211.13	87.30	209,476.20	19,263.67	8%
6310	63111000	5110	STORM PART-TIME WAGES	E	13,000.00	-	13,000.00	(4.02)	-	13,004.02	-	1,855.91	(1,859.93)	46267%
6310	63111000	5115	STORM OVERTIME	E	15,000.00	-	15,000.00	9,283.37	-	5,716.63	61.90	12,563.16	(3,279.79)	-35%
6310	63111000	5130	STORM RETIREMENT	E	40,398.00	-	40,398.00	33,035.44	-	7,362.56	81.80	30,838.45	2,196.99	7%
6310	63111000	5135	STORM INSURANCE	E	92,328.00	-	92,328.00	74,514.24	-	17,813.76	80.70	62,542.90	11,971.34	16%
6310	63111000	5140	STORM WORKERS COMP	E	5,833.00	-	5,833.00	4,683.85	-	1,149.15	80.30	3,325.79	1,358.06	29%
6310	63111000	5145	STORM MEDICARE	E	4,174.00	-	4,174.00	3,314.76	-	859.24	79.40	3,123.55	191.21	6%
6310	63111000	5150	STORM UNIFORM ALLOW	E	2,474.00	1,014.54	3,488.54	2,455.18	92.87	940.49	73.00	1,897.52	557.66	23%
6310	63111000	5160	STORM OTHER BENEFITS	E	139.00	-	139.00	90.35	-	48.65	65.00	85.97	4.38	5%
6310	63111000	5205	STORM CONTRACT SERVICES	E	30,995.00	29,041.10	60,036.10	24,962.83	5,101.15	29,972.12	50.10	23,711.55	1,251.28	5%
6310	63111000	5210	STORM PROF SERVICES	E	145,200.00	65,985.25	211,185.25	111,478.15	48,286.83	51,420.27	75.70	70,927.51	40,550.64	36%
6310	63111000	5211	STORM REGULATORY SERVICES	E	78,000.00	-	78,000.00	29,260.00	-	48,740.00	37.50	26,320.00	2,940.00	10%
6310	63111000	5215	STORM TECH SERVICES	E	14,345.00	-	14,345.00	14,152.51	-	192.49	98.70	13,690.00	462.51	3%
6310	63111000	5220	STORM MAINT SERVICES	E	54,000.00	2,511.48	56,511.48	41,287.50	3,652.50	11,571.48	79.50	53,911.00	(12,623.50)	-31%
6310	63111000	5300	STORM MATERIALS&SUPPLIES	E	30,000.00	56,151.59	86,151.59	26,435.61	12,843.89	46,872.09	45.60	26,519.96	(84.35)	0%
6310	63111000	5310	OFFICE EXPENSE	E	500.00	-	500.00	-	-	500.00	-	1,179.50	(1,179.50)	0%
6310	63111000	5315	STORM EE RELATIONS&SAFETY	E	1,200.00	918.80	2,118.80	2,118.80	-	-	100.00	481.20	1,637.60	77%
6310	63111000	5320	STORM OPERATING EQUIP	E	400.00	324.38	724.38	231.74	492.64	-	100.00	475.62	(243.88)	-105%
6310	63111000	5325	STORM UTILITIES	E	1,540.00	101.66	1,641.66	1,540.00	-	101.66	93.80	1,358.34	181.66	12%
6310	63111000	5500	STORM CAPITAL MAINT	E	-	454,871.92	454,871.92	5,000.00	6,658.00	443,213.92	2.60	30,528.08	(25,528.08)	-511%
6310	63111000	5505	STORM CAPITAL PROJ	E	-	981,277.86	981,277.86	170,140.57	99,859.43	711,277.86	27.50	28,479.85	141,660.72	83%
6310	63111000	5510	STORM CAPITAL EQUIP	E	-	186,034.53	186,034.53	-	186,034.53	-	100.00	-	-	0%
6310	63111000	5900	STORM TRANSFER OUT	E	172,174.00	-	172,174.00	172,174.00	-	-	100.00	173,433.00	(1,259.00)	-1%
			Total 11 PUBLIC SERVICE		(246,049.00)	1,778,233.11	1,532,184.11	(223,465.51)	363,021.84	1,392,627.78	9.10	(446,721.38)	223,255.87	-100%
			Total 00 NOT IN USE		(246,049.00)	1,778,233.11	1,532,184.11	(223,465.51)	363,021.84	1,392,627.78	9.10	(446,721.38)	223,255.87	-100%
6310			Total 6310 STORMWATER FUND		(246,049.00)	1,778,233.11	1,532,184.11	(223,465.51)	363,021.84	1,392,627.78	9.10	(446,721.38)	223,255.87	-100%
6510	65111000	4200	WATER LICENSES & PERMITS	R	(1,200.00)	-	(1,200.00)	(1,200.00)	-	-	100.00	(1,125.00)	75.00	6%
6510	65111000	4205	WATER FINES & FEES	R	(1,100.00)	-	(1,100.00)	(1,920.00)	-	820.00	174.50	(3,270.00)	(1,350.00)	-70%
6510	65111000	4210	WATER PENALTY & INTEREST	R	(66,000.00)	-	(66,000.00)	(73,371.05)	-	7,371.05	111.20	(90,160.61)	(16,789.56)	-23%
6510	65111000	4300	WATER CHARGES FOR SERVICES	R	(9,095,800.00)	-	(9,095,800.00)	(8,462,422.02)	-	(633,377.98)	93.00	(8,672,812.02)	(210,390.00)	-2%
6510	65111000	4515	WATER INS PROCEEDS	R	-	-	-	(3,589.80)	-	3,589.80	100.00	(2,530.68)	1,059.12	30%

ACCOUNT INFORMATION				2023 BUDGET			2023 Q4 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
6510	65111000	4600	WATER MISCELLANEOUS	R	(20,000.00)	-	(20,000.00)	(88,393.81)	-	68,393.81	442.00	(78,789.01)	9,604.80	11%
6510	65111000	5105	WATER FULLTIME WAGES	E	451,482.00	-	451,482.00	411,477.81	-	40,004.19	91.10	415,400.64	(3,922.83)	-1%
6510	65111000	5110	WATER PART-TIME WAGES	E	13,000.00	-	13,000.00	(4.02)	-	13,004.02	-	1,855.91	(1,859.93)	46267%
6510	65111000	5115	WATER OVERTIME	E	27,000.00	-	27,000.00	16,389.59	-	10,610.41	60.70	24,585.39	(8,195.80)	-50%
6510	65111000	5130	WATER RETIREMENT	E	68,485.00	-	68,485.00	59,185.13	-	9,299.87	86.40	60,452.05	(1,266.92)	-2%
6510	65111000	5135	WATER INSURANCE	E	160,459.00	-	160,459.00	134,560.31	-	25,898.69	83.90	116,368.07	18,192.24	14%
6510	65111000	5140	WATER WORKERS COMP	E	9,883.00	-	9,883.00	8,398.24	-	1,484.76	85.00	6,500.27	1,897.97	23%
6510	65111000	5145	WATER MEDICARE	E	7,045.00	-	7,045.00	5,945.58	-	1,099.42	84.40	6,114.21	(168.63)	-3%
6510	65111000	5150	WATER UNIFORM ALLOW	E	3,068.00	877.55	3,945.55	3,001.15	92.87	851.53	78.40	2,491.51	509.64	17%
6510	65111000	5160	WATER OTHER BENEFITS	E	221.00	-	221.00	171.27	-	49.73	77.50	173.19	(1.92)	-1%
6510	65111000	5205	WATER CONTRACT SERVICES	E	7,110,695.00	3,434,336.01	10,545,031.01	6,766,642.22	3,774,330.93	4,057.86	100.00	4,923,307.21	1,843,335.01	27%
6510	65111000	5210	WATER PROF SERVICES	E	266,400.00	(58,928.59)	207,471.41	173,896.07	33,575.34	-	100.00	368,499.31	(194,603.24)	-112%
6510	65111000	5211	WATER REGULATORY SERVICES	E	45,600.00	228,819.59	274,419.59	35,763.83	238,106.04	549.72	99.80	32,909.66	2,854.17	8%
6510	65111000	5215	WATER TECH SERVICES	E	44,945.00	(5,599.99)	39,345.01	39,345.01	-	-	100.00	40,839.96	(1,494.95)	-4%
6510	65111000	5220	WATER MAINT SERVICES	E	41,000.00	(1,040.00)	39,960.00	29,672.50	10,287.50	-	100.00	60,931.95	(31,259.45)	-105%
6510	65111000	5225	WATER PROF DEVELOPMENT	E	2,500.00	193.52	2,693.52	1,087.52	1,606.00	-	100.00	45.86	1,041.66	96%
6510	65111000	5300	WATER MATERIALS & SUPPLIES	E	316,000.00	391,431.65	707,431.65	213,284.69	233,714.19	260,432.77	63.20	287,087.89	(73,803.20)	-35%
6510	65111000	5310	WATER OFFICE EXPENSE	E	1,500.00	1,261.44	2,761.44	410.66	840.00	1,510.78	45.30	1,519.91	(1,109.25)	-270%
6510	65111000	5315	WATER EE RELATIONS & SAFTY	E	1,500.00	257.50	1,757.50	1,602.75	32.90	121.85	93.10	1,403.19	199.56	12%
6510	65111000	5320	WATER OPERATING EQUIP	E	3,800.00	4,026.16	7,826.16	5,967.12	1,859.04	-	100.00	7,053.10	(1,085.98)	-18%
6510	65111000	5325	WATER UTILITIES	E	43,132.00	3,027.08	46,159.08	41,466.31	4,264.20	428.57	99.10	40,720.31	746.00	2%
6510	65111000	5510	WATER CAPITAL EQUIP	E	-	243,280.48	243,280.48	-	203,859.48	39,421.00	83.80	-	-	0%
6510	65111000	5905	WATER ADVANCE OUT	E	129,150.00	-	129,150.00	129,150.00	-	-	100.00	260,820.00	(131,670.00)	-102%
			Total 11 PUBLIC SERVICE		(437,235.00)	4,241,942.40	3,804,707.40	(553,482.94)	4,502,568.49	(144,378.15)	103.80	(2,189,607.73)	1,636,124.79	-296%
			Total 00 NOT IN USE		(437,235.00)	4,241,942.40	3,804,707.40	(553,482.94)	4,502,568.49	(144,378.15)	103.80	(2,189,607.73)	1,636,124.79	-296%
6510			Total 6510 WATER FUND		(437,235.00)	4,241,942.40	3,804,707.40	(553,482.94)	4,502,568.49	(144,378.15)	103.80	(2,189,607.73)	1,636,124.79	-296%
6520	65211000	4210	WATER CAP PENALTY & INTEREST	R	(2,000.00)	-	(2,000.00)	(2,709.12)	-	709.12	135.50	(3,421.12)	(718.00)	-27%
6520	65211000	4300	WATER CAP CHARGES FOR SERVICES	R	(534,000.00)	-	(534,000.00)	(694,639.29)	-	160,639.29	130.10	(922,201.53)	(227,562.24)	-33%
6520	65211000	4900	WATER CAP TRANSFER IN	R	-	(1,979,408.00)	(1,979,408.00)	-	-	(1,979,408.00)	-	-	-	0%
6520	65211000	5205	WATER CAP CONTRACT SERVICES	E	35,000.00	-	35,000.00	-	-	35,000.00	-	-	-	0%
6520	65211000	5500	CAPITAL MAINTENANCE	E	-	424,694.66	424,694.66	64,230.74	360,463.92	-	100.00	1,791.36	62,439.38	97%
6520	65211000	5505	WATER CAP CAPITAL PROJ	E	-	5,262,424.87	5,262,424.87	63,002.94	4,910,857.43	288,564.50	94.50	114,035.13	(51,032.19)	-81%
6520	65211000	5510	WATER CAP CAPITAL EQUIP	E	-	436,046.62	436,046.62	-	472,046.62	(36,000.00)	108.30	-	-	0%
6520	65211000	5900	WATER CAP TRANSFER OUT	E	25,676.00	85,100.00	110,776.00	110,776.00	-	-	100.00	25,851.00	84,925.00	77%
			Total 11 PUBLIC SERVICE		(475,324.00)	4,228,858.15	3,753,534.15	(459,338.73)	5,743,367.97	(1,530,495.09)	140.80	(783,951.16)	324,612.43	-71%
			Total 00 NOT IN USE		(475,324.00)	4,228,858.15	3,753,534.15	(459,338.73)	5,743,367.97	(1,530,495.09)	140.80	(783,951.16)	324,612.43	-71%
6520			Total 6520 WATER CAPITAL FUND		(475,324.00)	4,228,858.15	3,753,534.15	(459,338.73)	5,743,367.97	(1,530,495.09)	140.80	(783,951.16)	324,612.43	-71%
6610	66111000	4200	SEWER LICENSES & PERMITS	R	(1,200.00)	-	(1,200.00)	(1,200.00)	-	1,200.00	100.00	(1,125.00)	75.00	6%
6610	66111000	4205	SEWER FINES & FEES	R	(840,000.00)	-	(840,000.00)	(891,921.30)	-	51,921.30	106.20	(902,106.30)	(10,185.00)	-1%
6610	66111000	4210	SEWER PENALTY & INTEREST	R	(70,000.00)	-	(70,000.00)	(73,025.81)	-	3,025.81	104.30	(81,683.72)	(8,657.91)	-12%
6610	66111000	4300	SEWER CHARGES FOR SERVICES	R	(7,500,700.00)	-	(7,500,700.00)	(7,243,870.11)	-	(256,829.89)	96.60	(7,035,066.10)	208,804.01	3%
6610	66111000	4600	MISCELLANEOUS	R	-	-	-	(1,017.73)	-	1,017.73	100.00	(1,084.66)	(66.93)	-7%
6610	66111000	5105	SEWER FULLTIME WAGES	E	451,482.00	-	451,482.00	411,478.64	-	40,003.36	91.10	415,401.55	(3,922.91)	-1%
6610	66111000	5110	SEWER PART-TIME WAGES	E	13,000.00	-	13,000.00	(4.02)	-	13,004.02	-	1,855.92	(1,859.94)	46267%
6610	66111000	5115	SEWER OVERTIME	E	27,000.00	-	27,000.00	16,389.85	-	10,610.15	60.70	24,585.81	(8,195.96)	-50%
6610	66111000	5130	SEWER RETIREMENT	E	68,488.00	-	68,488.00	59,185.81	-	9,302.19	86.40	60,451.97	(1,266.16)	-2%
6610	66111000	5135	SEWER INSURANCE	E	160,473.00	-	160,473.00	134,561.36	-	25,911.64	83.90	116,369.25	18,192.11	14%
6610	66111000	5140	SEWER WORKERS COMP	E	13,867.00	-	13,867.00	8,398.95	-	5,468.05	60.60	6,500.78	1,898.17	23%
6610	66111000	5145	SEWER MEDICARE	E	7,046.00	-	7,046.00	5,946.30	-	1,099.70	84.40	6,114.71	(168.41)	-3%
6610	66111000	5150	SEWER UNIFORM ALLOW	E	3,068.00	761.56	3,829.56	3,001.15	92.87	735.54	80.80	2,491.48	509.67	17%
6610	66111000	5160	SEWER OTHER BENEFITS	E	225.00	-	225.00	171.42	-	53.58	76.20	173.40	(1.98)	-1%
6610	66111000	5205	SEWER CONTRACT SERVICES	E	6,450,595.00	3,154,591.59	9,605,186.59	6,011,601.96	3,340,278.62	253,306.01	97.40	4,297,109.87	1,714,492.09	29%
6610	66111000	5210	SEWER PROF SERVICES	E	325,800.00	86,307.13	412,107.13	228,931.28	20,765.00	162,410.85	60.60	303,676.72	(74,745.44)	-33%
6610	66111000	5211	SEWER REGULATORY SERVICES	E	1,002,000.00	505,789.30	1,507,789.30	921,944.94	484,509.50	101,334.86	93.30	648,108.86	273,836.08	30%
6610	66111000	5215	SEWER TECH SERVICES	E	39,445.00	1,440.38	40,885.38	39,720.03	-	1,165.35	97.10	37,831.47	1,888.56	5%
6610	66111000	5220	SEWER MAINT SERVICES	E	25,000.00	33,345.96	58,345.96	5,881.56	11,118.44	41,345.96	29.10	324.04	5,557.52	94%
6610	66111000	5300	SEWER MATERIALS & SUPPLIES	E	22,000.00	12,832.79	34,832.79	15,458.03	12,249.49	7,125.27	79.50	17,364.61	(1,906.58)	-12%
6610	66111000	5310	SEWER OFFICE EXPENSE	E	1,100.00	861.44	1,961.44	198.65	430.02	1,332.77	32.10	1,494.92	(1,296.27)	-653%
6610	66111000	5315	SEWER EE RELATIONS & SAFTY	E	1,500.00	1,179.50	2,679.50	2,182.76	32.89	463.85	82.70	481.19	1,701.57	78%
6610	66111000	5320	SEWER OPERATING EQUIP	E	3,600.00	5,456.39	9,056.39	2,515.74	3,368.26	3,172.39	65.00	1,743.61	772.13	31%
6610	66111000	5325	SEWER UTILITIES	E	11,664.00	627.95	12,291.95	7,861.64	1,981.90	2,448.41	80.10	14,106.04	(6,244.40)	-79%
6610	66111000	5510	SEWER CAPITAL EQUIP	E	-	324,783.02	324,783.02	-	321,362.02	3,421.00	98.90	-	-	0%
			Total 11 PUBLIC SERVICE		215,453.00	4,127,977.01	4,343,430.01	(335,608.90)	4,196,189.01	482,849.90	88.90	(2,064,879.58)	1,729,270.68	-515%

ACCOUNT INFORMATION					2023 BUDGET			2023 Q4 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 00 NOT IN USE		215,453.00	4,127,977.01	4,343,430.01	(335,608.90)	4,196,189.01	482,849.90	88.90	(2,064,879.58)	1,729,270.68	-515%
6610			Total 6610 SEWER FUND		215,453.00	4,127,977.01	4,343,430.01	(335,608.90)	4,196,189.01	482,849.90	88.90	(2,064,879.58)	1,729,270.68	-515%
6620	66211000	4210	SEWER CAP PENALTY & INTEREST	R	(4,000.00)	-	(4,000.00)	(6,527.59)	-	2,527.59	163.20	(7,628.15)	(1,100.56)	-17%
6620	66211000	4300	SEWER CAP CHARGES FOR SERVICES	R	(1,125,968.00)	-	(1,125,968.00)	(901,983.32)	-	(223,984.68)	80.10	(970,272.92)	(68,289.60)	-8%
6620	66211000	4315	SEWER CAP SPECIAL ASSESSMENTS	R	(35,275.00)	-	(35,275.00)	(42,976.59)	-	7,701.59	121.80	(50,194.37)	(7,217.78)	-17%
6620	66211000	5205	CONTRACT SERVICES	E	35,000.00	(72.00)	34,928.00	-	-	34,928.00	-	-	-	0%
6620	66211000	5210	SEWER CAPPROF SERVICES	E	-	72.00	72.00	72.00	-	-	100.00	42.02	29.98	42%
6620	66211000	5211	SEWER CAPREGULATORY SERVICES	E	175,000.00	93,820.00	268,820.00	34,501.00	156,735.00	77,584.00	71.10	149,168.00	(114,667.00)	-332%
6620	66211000	5500	CAPITAL MAINTENANCE	E	-	280,100.00	280,100.00	-	-	280,100.00	-	1,889.25	(1,889.25)	0%
6620	66211000	5505	SEWER CAPCAPITAL PROJ	E	-	1,112,619.22	1,112,619.22	343,287.66	594,261.22	175,070.34	84.30	50,509.10	292,778.56	85%
6620	66211000	5510	SEWER CAPCAPITAL EQUIP	E	-	436,046.62	436,046.62	-	436,046.62	-	100.00	-	-	0%
6620	66211000	5900	SEWER CAPTRANSFER OUT	E	25,676.00	-	25,676.00	25,676.00	-	-	100.00	25,851.00	(175.00)	-1%
			Total 11 PUBLIC SERVICE		(929,567.00)	1,922,585.84	993,018.84	(547,950.84)	1,187,042.84	353,926.84	64.40	(800,636.07)	252,685.23	-46%
			Total 00 NOT IN USE		(929,567.00)	1,922,585.84	993,018.84	(547,950.84)	1,187,042.84	353,926.84	64.40	(800,636.07)	252,685.23	-46%
6620			Total 6620 SEWER CAPITAL FUND		(929,567.00)	1,922,585.84	993,018.84	(547,950.84)	1,187,042.84	353,926.84	64.40	(800,636.07)	252,685.23	-46%
7500	75006000	4900	LEAVE PAY-OUT TRANSFER IN	R	(239,000.00)	-	(239,000.00)	(239,000.00)	-	-	100.00	(239,000.00)	-	0%
7500	75006000	5120	FINANCE SEVERNCE PAY	E	232,000.00	-	232,000.00	126,253.67	-	105,746.33	54.40	158,860.34	(32,606.67)	-26%
7500	75006000	5140	FINANCE SEVERNCE WORKERS COMP	E	4,640.00	-	4,640.00	2,508.26	-	2,131.74	54.10	2,365.95	142.31	6%
7500	75006000	5145	FINANCE SEVERNCE MEDICARE	E	3,364.00	-	3,364.00	1,825.50	-	1,538.50	54.30	2,244.16	(418.66)	-23%
			Total 06 FINANCE DEPARTMENT		1,004.00	-	1,004.00	(108,412.57)	-	109,416.57	(10,798.10)	(75,529.55)	(32,883.02)	30%
			Total 20 GENERAL GOVERNMENT		1,004.00	-	1,004.00	(108,412.57)	-	109,416.57	(10,798.10)	(75,529.55)	(32,883.02)	30%
7500			Total 7500 LEAVE PAY-OUT RESERVE FU		1,004.00	-	1,004.00	(108,412.57)	-	109,416.57	(10,798.10)	(75,529.55)	(32,883.02)	30%
8000	80006000	4600	UNCLAIMED MISCELLANEOUS	R	-	-	-	(24.00)	-	24.00	100.00	(35.00)	(11.00)	-46%
			Total 06 FINANCE DEPARTMENT		-	-	-	(24.00)	-	24.00	100.00	(35.00)	(11.00)	-46%
			Total 00 NOT IN USE		-	-	-	(24.00)	-	24.00	100.00	(35.00)	(11.00)	-46%
8000			Total 8000 UNCLAIMED FUND		-	-	-	(24.00)	-	24.00	100.00	(35.00)	(11.00)	-46%
8200	82006000	4010	SPECIAL ASSESS PROPERTY TAXES	R	-	-	-	(112,906.77)	-	112,906.77	100.00	(35,843.42)	77,063.35	68%
8200	82006000	5205	SPECIAL CONTRACT SERVICES	E	-	-	-	109,143.21	-	(109,143.21)	100.00	35,843.42	73,299.79	67%
8200	82006000	5210	PROFESSIONAL SERVICES	E	-	-	-	3,763.56	-	(3,763.56)	100.00	-	3,763.56	100%
8350	83508340	4325	SENIOR ESCROW NON-TAX SALES	R	-	-	-	(451.00)	-	451.00	100.00	(1,861.00)	(1,410.00)	-313%
8350	83508340	5300	SENIOR ESC MATERIALS&SUPPLIES	E	-	-	-	3,570.98	-	(3,570.98)	100.00	1,400.00	2,170.98	61%
			Total 08 PARKS & RECREATION		-	-	-	3,119.98	-	(3,119.98)	100.00	(461.00)	3,580.98	115%
			Total 00 NOT IN USE		-	-	-	3,119.98	-	(3,119.98)	100.00	(461.00)	3,580.98	115%
8350			Total 8350 SENIOR ESCROW FUND		-	-	-	3,119.98	-	(3,119.98)	100.00	(461.00)	3,580.98	115%
8360	83608000	4300	PARK DEPOSIT CHARGES FOR SVC	R	-	-	-	-	-	-	-	4,005.00	4,005.00	0%
8370	83708000	4605	VETERAN MEM DONATIONS	R	-	-	-	(1,434.00)	-	1,434.00	100.00	(2,424.00)	(990.00)	-69%
8370	83708000	5205	CONTRACT SERVICES	E	-	-	-	970.00	30.00	(1,000.00)	100.00	726.00	244.00	25%
8370	83708000	5300	MATERIALS & SUPPLIES	E	-	-	-	832.30	167.70	(1,000.00)	100.00	1,420.84	(588.54)	-71%
			Total 08 PARKS & RECREATION		-	-	-	368.30	197.70	(566.00)	100.00	3,727.84	(3,359.54)	-912%
			Total 00 NOT IN USE		-	-	-	368.30	197.70	(566.00)	100.00	3,727.84	(3,359.54)	-912%
8370			Total 8370 VETERANS MEMORIAL FUND		-	-	-	368.30	197.70	(566.00)	100.00	3,727.84	(3,359.54)	-912%
8380	83808000	4605	DONATIONS	R	-	-	-	-	-	-	-	9,593.13	9,593.13	0%
			Total 08 PARKS & RECREATION		-	-	-	-	-	-	-	9,593.13	(9,593.13)	0%
			Total 00 NOT IN USE		-	-	-	-	-	-	-	9,593.13	(9,593.13)	0%
			Total 8380 RECREATION SCHOLARSHIP FUND		-	-	-	-	-	-	-	9,593.13	(9,593.13)	0%
8400	84006000	4515	FINANCE INS DEMO INS PROCEEDS	R	-	-	-	-	-	-	-	(20,869.00)	(20,869.00)	0%
8400	84006000	5211	REGULATORY SERVICES	E	-	-	-	20,869.00	-	(20,869.00)	100.00	-	20,869.00	100%
			Total 06 FINANCE DEPARTMENT		-	-	-	20,869.00	-	(20,869.00)	100.00	(20,869.00)	41,738.00	200%
			Total 00 NOT IN USE		-	-	-	20,869.00	-	(20,869.00)	100.00	(20,869.00)	41,738.00	200%
8400			Total 8400 INSURANCE DEMOLITION FUN		-	-	-	20,869.00	-	(20,869.00)	100.00	(20,869.00)	41,738.00	200%
8500	85011000	4210	REFUSE PENALTY & INTEREST	R	(27,000.00)	-	(27,000.00)	(28,111.29)	-	1,111.29	104.10	(34,043.86)	(5,932.57)	-21%
8500	85011000	4300	REFUSE CHARGES FOR SERVICES	R	(2,302,800.00)	-	(2,302,800.00)	(2,478,884.44)	-	176,084.44	107.60	(2,564,559.96)	(85,675.52)	-3%
8500	85011000	4600	MISCELLANEOUS	R	-	-	-	-	-	-	-	(43,761.76)	(43,761.76)	0%
8500	85011000	5205	REFUSE CONTRACT SERVICES	E	2,536,500.00	231,592.87	2,768,092.87	2,543,447.76	223,138.40	1,506.71	99.90	2,416,084.20	127,363.56	5%
8500	85011000	5215	TECHNOLOGY SERVICES	E	9,100.00	-	9,100.00	9,054.93	-	45.07	99.50	8,650.00	404.93	4%
8500	85011000	5300	MATERIALS & SUPPLIES	E	500.00	3,000.00	3,500.00	-	-	3,500.00	-	-	-	0%
			Total 11 PUBLIC SERVICE		216,300.00	234,592.87	450,892.87	45,506.96	223,138.40	182,247.51	59.60	(217,631.38)	263,138.34	578%
			Total 00 NOT IN USE		216,300.00	234,592.87	450,892.87	45,506.96	223,138.40	182,247.51	59.60	(217,631.38)	263,138.34	578%
8500			Total 8500 REFUSE ESCROW FUND		216,300.00	234,592.87	450,892.87	45,506.96	223,138.40	182,247.51	59.60	(217,631.38)	263,138.34	578%
8600	86011000	4205	DEV ESCROW FINES & FEES	R	(250,000.00)	(600,000.00)	(850,000.00)	(507,596.19)	-	(342,403.81)	59.70	(642,914.18)	(135,317.99)	-27%
8600	86011000	4300	DEV ESCROW CHARGES FOR SVC	R	-	-	-	-	-	-	-	(9,355.05)	(9,355.05)	0%
8600	86011000	4900	TRANSFER IN	R	-	-	-	(35,232.00)	-	35,232.00	100.00	-	35,232.00	100%
8600	86011000	5205	DEV ESCROW CONTRACT SERVICES	E	250,000.00	1,423,220.82	1,673,220.82	424,620.21	1,067,573.89	181,026.72	89.20	253,944.00	170,676.21	40%

ACCOUNT INFORMATION				2023 BUDGET			2023 Q4 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
8600	86011450	4205	ROW ESCROW FINES & FEES	R	(150,000.00)	-	(150,000.00)	(48,307.03)	-	(101,692.97)	32.20	(138,533.00)	(90,225.97)	-187%
8600	86011450	5205	ROW ESCROW CONTRACT SERVICES	E	150,000.00	240,976.25	390,976.25	31,896.96	253,448.94	105,630.35	73.00	20,421.25	11,475.71	36%
			Total 11 PUBLIC SERVICE		-	1,064,197.07	1,064,197.07	(134,618.05)	1,321,022.83	(122,207.71)	111.50	(516,436.98)	381,818.93	-284%
			Total 00 NOT IN USE		-	1,064,197.07	1,064,197.07	(134,618.05)	1,321,022.83	(122,207.71)	111.50	(516,436.98)	381,818.93	-284%
8600			Total 8600 DEVELOPERS ESCROW FUND		-	1,064,197.07	1,064,197.07	(134,618.05)	1,321,022.83	(122,207.71)	111.50	(516,436.98)	381,818.93	-284%
9000	90005000	4310	WORKERS COMP ADMIN CHARGES	R	(288,524.00)	-	(288,524.00)	(351,957.50)	-	63,433.50	122.00	(242,218.18)	109,739.32	31%
9000	90005000	4600	MISCELLANEOUS	R	-	-	-	(14,979.53)	-	14,979.53	100.00	-	14,979.53	100%
9000	90005000	5205	WORK COMP CONTRACT SERVICES	E	124,500.00	(9,000.00)	115,500.00	115,352.00	-	148.00	99.90	141,264.00	(25,912.00)	-22%
9000	90005000	5230	WORK COMP CLAIMS & JUDGEMENTS	E	170,000.00	9,000.00	179,000.00	194,217.51	-	(15,217.51)	108.50	183,604.27	10,613.24	5%
			Total 05 HUMAN RESOURCES DEPARTMENT		5,976.00	-	5,976.00	(57,367.52)	-	63,343.52	(960.00)	-	57,367.52	-100%
			Total 00 NOT IN USE		5,976.00	-	5,976.00	(57,367.52)	-	63,343.52	(960.00)	-	57,367.52	-100%
9000			Total 9000 WORKERS COMP FUND		5,976.00	-	5,976.00	(57,367.52)	-	63,343.52	(960.00)	-	57,367.52	-100%
			Revenue Total	R	(78,770,306.00)	(11,794,249.87)	(90,564,555.87)	(93,873,686.65)	-	3,309,130.78	103.70	(90,177,879.61)	3,695,807.04	4%
			Expense Total	E	73,924,258.00	57,503,438.12	131,427,696.12	81,885,564.72	36,324,061.55	13,218,069.85	89.90	70,319,367.88	11,566,196.84	14%
			Grand Total	R	(4,846,048.00)	45,709,188.25	40,863,140.25	(11,988,121.93)	36,324,061.55	16,527,200.63	59.60	(19,858,511.73)	(7,870,389.80)	-66%

Additional Information

Income Tax

Income Tax remains Gahanna's largest source of revenue. Through the end of 2023 income tax made up 67% of total General Fund revenue, 98% of the Capital Improvement Fund Revenue, and 70% of the three Special Revenue Funds, established for operations related to Public Safety (85% of revenue), Parks & Recreation (42% of revenue) and Public Service (94% of Revenue). On a cash basis, total income tax collections are \$38.1M to date. This was allocated as follows:

Fund	Income Tax Revenue	% of Collections
General Fund 1.5%	\$ 23,495,417	62%
Capital Improvement .75%	10,926,916	29%
Public Safety .0875%	1,274,807	3%
Public Service .10%	1,456,922	4%
Parks & Recreation .0625%	910,576	2%
	<u>\$ 38,064,638</u>	

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

Gahanna collects income taxes in three categories: business withholdings, individual/resident returns, and net profit returns. The bulk of these collections, approximately 76% for the year, are from business withholdings, with 11% coming from individual returns and 12% coming from net profits.

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

Comparative Income Tax Data 1.5%					
Income Tax Type	2022 YTD (\$M)	2023 YTD (\$M)	Difference (\$M)	Pct Change	
Withholding	\$ 16.06	\$ 17.50	\$ 1.44	9.0%	
Individual	\$ 2.61	\$ 3.11	\$ 0.50	19.1%	
Net Profit	\$ 2.40	\$ 2.89	\$ 0.49	20.4%	
Total	\$ 21.07	\$ 23.50	\$ 2.43	11.5%	

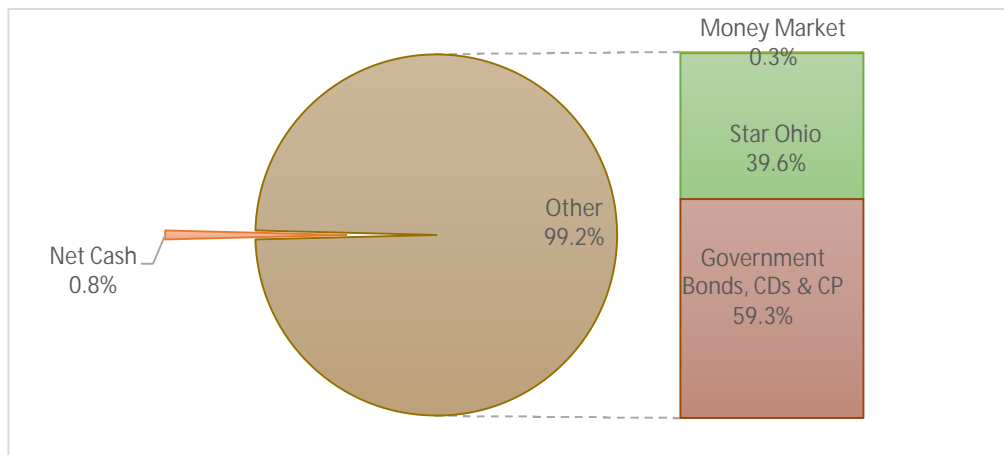
Comparative Income Tax Data 1%					
Income Tax Type	2022 YTD (\$M)	2023 YTD (\$M)	Difference (\$M)	Pct Change	
Withholding	\$ 10.60	\$ 11.49	\$ 0.89	8.4%	
Individual	\$ 1.32	\$ 1.22	\$ (0.10)	-7.2%	
Net Profit	\$ 1.64	\$ 1.86	\$ 0.22	13.5%	
Total	\$ 13.55	\$ 14.57	\$ 1.02	7.5%	

Withholding taxes have increased as anticipated for 2023 as the City is still experiencing economic growth. For individual taxes these are trending higher than expected for the General Fund. Based on an analysis of top distributions for the year, this appears to be related to a large windfall for a couple individual taxpayers and is not expected to continue into the future. Net profit taxes appear to have normalized as expected with increases experienced compared to 2022. Overall showing continued economic growth for the City with the majority of the increase (68%) coming from withholding taxes.

Investments

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

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 \$120M portfolio as of December 31, 2023.



As of December 31, 2023, the average duration of the City's investment portfolio was 1.18 years and the average yield to maturity of the City's holdings was 3.61%. By comparison, the Star Ohio annualized yield at that same time was 5.58%. Using the US Department of Treasury historical yield curve rates for a 2-year maturity, rates are down from December of 2022 from 4.41% to 4.23% as of the end of the year. The Federal Reserve has not increased rates since July 2023 as inflation has significantly reduced. Decreasing by 3.1% from December of 2022 to 3.4% as of the end of 2023. This is higher than the targeted rate of 2% and it is anticipated rates will not be reduced within the first quarter of 2024.

Investment earnings for the year are 259% of the amount planned for 2023. Compared to 2022 investment earnings are up \$3.1M or almost three times more. The City's investment advisors will continue to manage the City's portfolio in a strategic manner to retain security while taking advantage of the current interest rate environment.

Conclusion

As we end 2023, the City and Central Ohio area continue to experience economic growth. Revenues were higher than expected and savings recognized, with expenditures coming in under budget. For the General Fund, this resulted in \$7.4M added to General Fund Balances.

Moving into 2024, economic stabilization will continue with unemployment expected to normalize but remain historically low and with unemployment normalizing so will wage increases. It is anticipated the Federal Reserve will begin to decrease rates about mid-year with inflation expected to stabilize at 2.4%. This will allow growth to continue in the area and hopefully provide relief in the cost of doing business. Based on this it is expected the City will continue to see increases in revenue and possibility expenditures will continue to come in under budget.

Status of Current Finance Department Projects

- Capital Improvement Plan – Projects have been set up in the accounting system and will identify a standard report out with the Advisory Committee.
- Facility Financing – While the bond legislation continues, the Mayor, Senior Directors and I have been preparing the Preliminary Official Statement and presentation for Moody's to set the rating for the bonds.
- End of Year/Start of Year – 2023 has been successfully closed and 2024 opened.
- 2023 ACFR – Prep work for the 2023 Annual Comprehensive Financial Report has begun.
- 2023 Audit – The 2023 audit has begun. Please respond to any audit inquiries as quickly as possible to avoid delays.