



2026 Q1 Report to Council

Overview

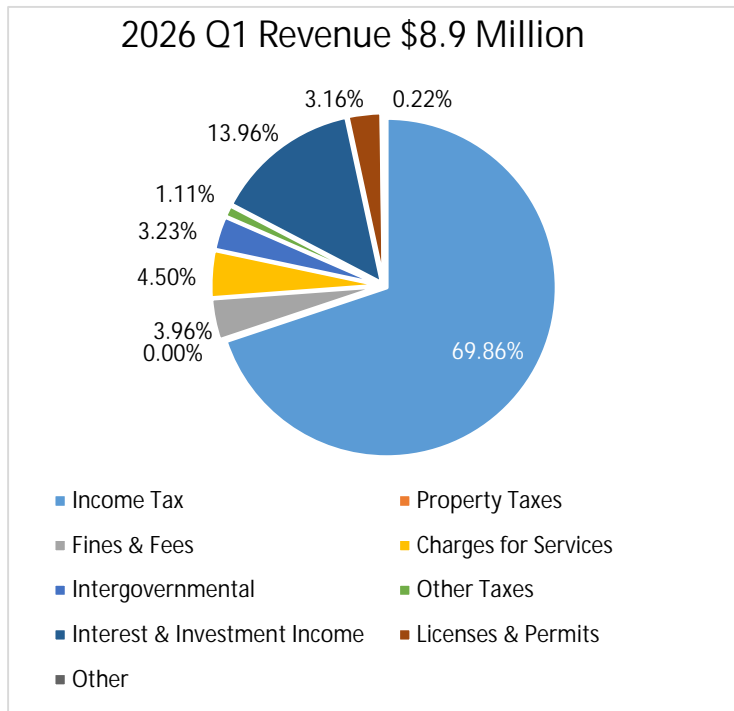
The purpose of this report is to provide Gahanna City Council, residents, and interested parties with an overview of the City's finances for the quarter ended March 31, 2026. The report focuses on the General Fund, which is the primary operating fund for the City, as well as the Public Safety Fund, Parks & Recreation Fund, Public Service Fund, and Capital Improvement Fund - all of which receive income tax revenue from the 1% income tax increase passed by the voters in May 2019. The data provided in this report is unaudited and is shown on a cash basis as collected or expended through March 31, 2026.

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 the first quarter of 2026 is 22% of planned, which is slightly less than expected. The most significant accounts are discussed below.
 - Income taxes are 22% of planned, which is slightly less than expected. More information on income tax is in the income tax portion of this report.
 - Investment income is 27% of planned with revenue tracking as expected with a stale in the interest rate environment.
 - Property tax distributions from the County have been delayed. The first settlement is anticipated in June.

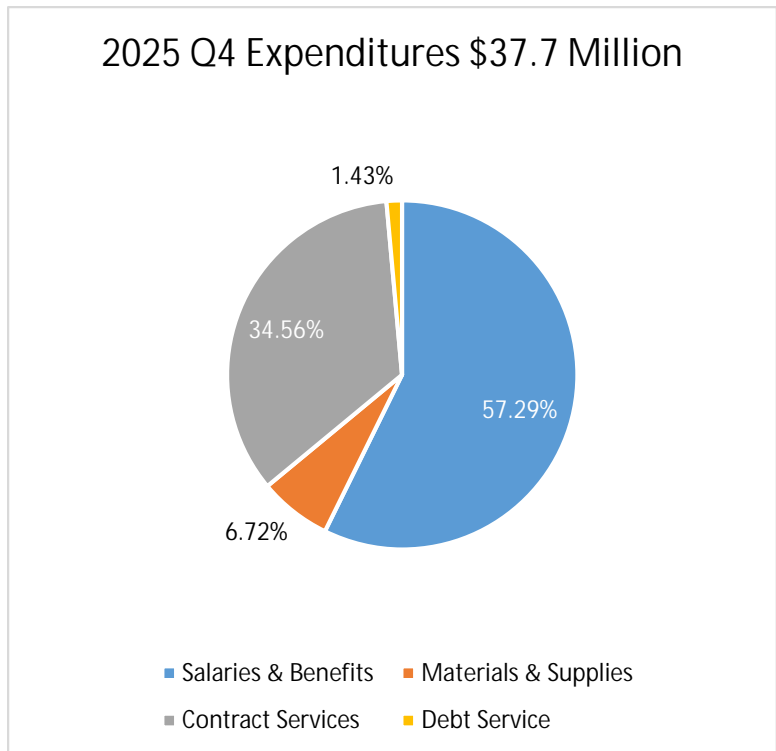


- General Fund revenues compared to 2025 have decreased by 8% (or \$721K) mainly resulting from the following:
 - Income Tax revenue increased by 2% (or \$119K), See the income tax discussion section of this report.
 - Other revenue decreased by \$840K related to one-time revenue in 2025 for property tax refunds for new Civic Center and COHCC dividend distributions.

- Charges for services are down slightly as there are still pending receipts for the CAD/RMS shared services and Creekside rent.
- All other revenue sources increased compared to 2025 with the most significant related to an increase in planning permits. This signifies continued capital investment in the area.

General Fund Expenditures

- General Fund expenditures are 19% of planned, which is slightly lower than expected. When encumbrances are considered, they are 50% of planned.
- Salaries and benefits are 22% of planned. This is expected at the end of the first quarter.
- Compared to 2025, General Fund expenditures have increased by 5% (or \$396K), with the largest increases coming from salaries and benefits and contract services.
 - The increase in salaries and benefits is the result of wage and benefit increases and new positions for facility maintenance services at the Civic Center.
 - The increase in contract services is related to the COHCC assessment for 2025 paid in January 2026.



General Fund Other Financing Sources and Uses

- Planned transfers out for 2026 for debt service and severance payments, have all been processed. These were not processed until the second quarter in 2025 explaining the decrease.

General Fund Balance

- Fund balance decreased by \$805K to \$44M by the end of the first quarter. Of the \$44M, \$14.8M is reserved for encumbrances and \$10M is reserved for emergencies, leaving an unreserved fund balance of \$19.1M. The emergency reserve increased by \$900K in 2026. Unreserved fund balance equates to six (6) 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 \$440K, or 21% of planned revenue. Income tax revenue is \$430K, or 24%, of planned, which is expected at the end of the quarter. There was an allocation change for 2026

resulting in a 22% increase compared to 2025. More details on income taxes will be discussed in the income tax portion of this report.

- Public Safety Fund expenditures are \$193K or 26% of planned, which is expected. Compared to 2025 there is a 9% decrease which is expected based on the removal of the mental health liaison as a contracted service by the end of the second quarter in 2025.
- Public Safety Fund Balance ended at \$36K, which is a decrease of \$176K resulting from expenditures exceeding revenue for the first quarter. Of this amount, \$3,034 is reserved for encumbrances.

Parks & Recreation Fund

- The Parks & Recreation Fund revenue is \$639K, or 23% of planned revenue. Income tax revenue is \$274K, or 20% of planned. The decrease in income tax compared to 2025 is related to a change in the percent distributed to the fund. Charges for services revenue compared to 2025, are up 45% related to increases for camp enrollment and pool memberships.
- Parks & Recreation Fund expenditures are \$459K, or 12% of planned, which is expected for the first quarter as the season does not begin until the second quarter of the year. There is a 14% increase in expenditures compared to 2025 seeing an increase for salaries and benefits and contract services. This was anticipated for 2026 with the addition of staff and golf course drainage improvements.
- Parks & Recreation Fund Balance ended at \$1.8M, which is an increase of \$180K resulting from revenue exceeding expenditures for the year. Of this amount, \$637K is reserved for encumbrances.

Public Service Fund

- The Public Service Fund revenue is \$285K, or 20% of planned revenue, which is slightly lower than expected. Income tax revenue is \$274K or 20% of planned. Compared to 2025, revenue is down 14%, as the percentage of income tax allocated to the Public Service Fund was decreased.
- Public Service Fund expenditures are \$387K, or 14%, of planned which is lower than expected. This is related to planned initiatives within contract services that are ongoing. This includes the City-wide culvert inventory, drainage and tributary mapping, Comprehensive Transportation and Mobility Plan, pavement rating updates, traffic signal timing & coordination, and code updates. The department also continues to experience turnover in key positions.
- Public Service Fund Balance ended at \$2.5M, which is a decrease of \$102K resulting from expenditures exceeding revenue. The use of available fund balance was planned for 2026. Of this amount, \$784K is reserved for encumbrances.

Capital Improvement Fund

- The Capital Improvement Fund revenue is \$3.1M, or 22% of planned revenue. Compared to 2025, revenue has decreased by 13%, due to income tax collections which are discussed later in this report and investment income as most of the bond proceeds have been expended.
- Capital Improvement Fund expenditures are \$8.6M, or 24% of planned. When encumbrances are considered, it is 53% of planned. Compared to 2025, expenditures decreased by \$3.7M, mainly for payments associated with the construction of the new civic center as the City is approaching the final phases.
- Fund balance ended at \$18.5M, which is a decrease of \$5.6M as debt proceeds received in 2024 for the new municipal building continue to be expended. Of this amount, \$10.5M is reserved for encumbrances.

Capital Improvement Plan

The first year of the 2025 Capital Improvement Plan has been incorporated into the 2026 appropriations. Below is CIP activity through the end of the quarter in summary form by type, by project and fund, and by specific project.

BY CATEGORY		
Category	Q1 26 Actual	Q1 26 Encumbered
CREEKSIDE	10,271	536,689
FACILITIES	7,285,896	6,409,915
IT INFRASTRUCTURE	43,176	408,516
PARK FACILITY	535,482	1,296,130
PARK INFRASTRUCTURE	83,326	1,156,087
ROAD & BRIDGE INFRASTRUCTURE	251,415	3,857,605
SIDEWALKS	50,413	512,321
TRAFFIC SIGNALS & STREETLIGHTS	272,663	1,287,723
UTILITY INFRASTRUCTURE	103,775	5,597,514
VEHICLES & EQUIPMENT	627,316	1,309,769
Grand Total	9,263,733	22,372,269

DETAIL BY FUND AND PROJECT						
FUND	YEAR(S) FUNDED	PROJECT TITLE	DEPARTMENT	Category	Q1 26 Actual	Q1 26 Encumbered
CAPITAL	2022	ACADEMY PARK	PARKS & RECREATION	PARK INFRASTRUCTURE	10,968	88,454
CAPITAL	2024-2026	ASPHALT OVERLAY	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	52,602	803,854
CAPITAL	2023	BIG WALNUT TRAIL	PARKS & RECREATION	PARK INFRASTRUCTURE	-	242,554
CAPITAL	2022	BRIDGES	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	-	113,975
CAPITAL	2023	CITYWORKS	IT	IT INFRASTRUCTURE	-	12,456
CAPITAL	2021	CREEKSIDE	ENGINEERING	CREEKSIDE	10,271	536,689
CAPITAL	2025	EMERGENCY ALERT SIRENS	PUBLIC SAFETY	VEHICLES & EQUIPMENT	-	175,000
CAPITAL	2021	FACILITY	MAYOR	FACILITIES	7,285,896	2,880,166
CAPITAL	2025-2026	FIBER	IT	IT INFRASTRUCTURE	17,712	388,000
CAPITAL	2025	FRIENDSHIP PARK RENNOVATION	PARKS & RECREATION	PARK INFRASTRUCTURE	-	53,500
CAPITAL	2023-2024	LINK TO LITERACY TRAIL	PARKS & RECREATION	PARK INFRASTRUCTURE	960	277,140
CAPITAL	2025-2026	NETWORK SWITCHES & CORE LIFECYCLE	IT	IT INFRASTRUCTURE	25,464	8,060
CAPITAL	2025-2026	NONPOLICE EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	94,613	217,692
CAPITAL	2025-2026	PARK & TRAIL ASPHALT	PARKS & RECREATION	PARK INFRASTRUCTURE	11,974	116,512
CAPITAL	2025-2026	PARK RENOVATION	PARKS & RECREATION	PARK INFRASTRUCTURE	52,459	29,494
CAPITAL	2025-2026	PLAYGROUNDS	PARKS & RECREATION	PARK INFRASTRUCTURE	5,763	13,082
CAPITAL	2025-2026	POLICE EQUIPMENT	PUBLIC SAFETY	VEHICLES & EQUIPMENT	9,120	280,700
CAPITAL	2024-2025	POLICE RADIOS	PUBLIC SAFETY	VEHICLES & EQUIPMENT	295,905	115,942
CAPITAL	2024	POLICE SOFTWARE REPLACEMENT	PUBLIC SAFETY	VEHICLES & EQUIPMENT	9,346	188,267
CAPITAL	2025-2026	POOLS	PARKS & RECREATION	PARK INFRASTRUCTURE	1,202	9,798
CAPITAL	2021-2023	PRICE ROAD HOUSE	PARKS & RECREATION	PARK FACILITY	535,482	1,296,130
CAPITAL	2024-2026	SIDEWALKS	ENGINEERING	SIDEWALKS	50,413	512,321
CAPITAL	2025-2026	STREET LIGHTS	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	-	31,534
CAPITAL	2025-2026	STREET REBUILDS	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	4,533	788,106
CAPITAL	2023-2024	STYGLER-AGLER 62 IMPROVEMENTS	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	-	32,000
CAPITAL	2025-2026	TRAFFIC SIGNALS	PUBLIC SERVICE	TRAFFIC SIGNALS & STREETLIGHTS	155,510	699,876
CAPITAL	2021-2024	WEST JOHNSTOWN RD	PUBLIC SERVICE	ROAD & BRIDGE INFRASTRUCTURE	11,581	469,055
CAPITAL	2024	WOODSIDE GREEN POND	PARKS & RECREATION	PARK INFRASTRUCTURE	-	160,944
				TOTAL CAPITAL IMPROVEMENT FUND	8,641,774	10,541,301
GENERAL	2021	FACILITY	MAYOR	FACILITIES	-	3,529,749
					-	3,529,749
STREET	2025-2026	NONPOLICE EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	197,086	263,414
					197,086	263,414
TIF	2021-2024	HAMILTON ROAD BRIDGE	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	-	181,780
TIF	2024	HANNAH PARK POND	PARKS & RECREATION	PARK INFRASTRUCTURE	-	164,609
TIF	2025	STREET REBUILDS	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	-	1,275,000
			ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE		
TIF	2022-2023	TAYLOR STATION & CLAYCRAFT			574	24,426
TIF	2024	TAYLOR RD WATERLINE	ENGINEERING	UTILITY INFRASTRUCTURE	-	2,544,159
TIF	2026	TRAFFIC CONTROLS	ENGINEERING	TRAFFIC SIGNALS & STREETLIGHTS	-	165,000
TIF	2024	TECH CENTER TRAFFIC SIGNAL	ENGINEERING	TRAFFIC SIGNALS & STREETLIGHTS	117,153	422,847
				TOTAL TIF FUND	117,727	4,777,821
EDUCATION & ENFORCEMENT	2026	SPEED AWARENESS SIGN	PUBLIC SAFETY	VEHICLES & EQUIPMENT	21,246	3,754
					21,246	3,754
PERMISSIVE	2025	MORSE RD RECONSTRUCT	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	138,067	81,933
					138,067	81,933
STORM	2025-2026	EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	-	17,000
STORM	2025-2026	STORMWATER MAINTENANCE	ENGINEERING	UTILITY INFRASTRUCTURE	-	418,969
STORM	2024	TAYLOR STATION & CLAYCRAFT	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	14,634	35,366
STORM	2025	WEST GAHANNA STORM SEWER	ENGINEERING	UTILITY INFRASTRUCTURE	44,365	433,344
				TOTAL STORMWATER FUND	58,999	904,679
WATER	2025-2026	EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	-	24,000
WATER	2022-2023	TAYLOR STATION & CLAYCRAFT	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	29,424	20,576
WATER	2025-2026	WATERLINE REPLACEMENT	ENGINEERING	UTILITY INFRASTRUCTURE	17,778	928,720
WATER	2026	FIRE HYDRANT REPLACEMENT	PUBLIC SERVICE	UTILITY INFRASTRUCTURE	13,972	36,028
WATER	2025	WEST GAHANNA WATER	ENGINEERING	UTILITY INFRASTRUCTURE	-	367,444
				TOTAL WATER & WATER CAPITAL FUNDS	61,174	1,376,768
SEWER	2025-2026	EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	-	24,000
SEWER	2024	GAHANNA LINCOLN CAPACITY IMPROVE	ENGINEERING	UTILITY INFRASTRUCTURE	-	260,111
SEWER	2025-2026	SANITARY SEWER MAINTENANCE	ENGINEERING	UTILITY INFRASTRUCTURE	8,345	5,534
SEWER	2021	SERRAN SEWER IMPROVEMENT	ENGINEERING	UTILITY INFRASTRUCTURE	-	3,180
SEWER	2025	WEST GAHANNA SANITARY SEWER	ENGINEERING	UTILITY INFRASTRUCTURE	19,315	600,025
				TOTAL SEWER & SEWER CAPITAL FUNDS	27,660	892,850
				TOTAL CAPITAL ACTIVITY Q4	9,263,733	22,372,269

SUMMARY BY PROJECT		
Project	Q1 26 Actual	Q1 26 Encumbered
ACADEMY PARK	10,968	88,454
ASPHALT OVERLAY	52,602	803,854
BIG WALNUT TRAIL	-	242,554
BRIDGES	-	113,975
CITYWORKS	-	12,456
CREEKSIDE	10,271	536,689
EMERGENCY ALERT SIRENS	-	175,000
EQUIPMENT	-	65,000
FACILITY	7,285,896	6,409,915
FIBER	17,712	388,000
FIRE HYDRANT REPLACEMENT	13,972	36,028
FRIENDSHIP PARK RENNOVATION	-	53,500
GAHANNA LINCOLN CAPACITY IMPROVE	-	260,111
HAMILTON ROAD BRIDGE	-	181,780
HANNAH PARK POND	-	164,609
LINK TO LITERACY TRAIL	960	277,140
MORSE RD RECONSTRUCT	138,067	81,933
NETWORK SWITCHES & CORE LIFECYCLE	25,464	8,060
NONPOLICE EQUIPMENT	291,699	481,106
PARK & TRAIL ASPHALT	11,974	116,512
PARK RENOVATION	52,459	29,494
PLAYGROUNDS	5,763	13,082
POLICE EQUIPMENT	9,120	280,700
POLICE RADIOS	295,905	115,942
POLICE SOFTWARE REPLACEMENT	9,346	188,267
POOLS	1,202	9,798
PRICE ROAD HOUSE	535,482	1,296,130
SANITARY SEWER MAINTENANCE	8,345	5,534
SERRAN SEWER IMPROVEMENT	-	3,180
SIDEWALKS	50,413	512,321
SPEED AWARENESS SIGN	21,246	3,754
STORMWATER MAINTENANCE	-	418,969
STREET LIGHTS	-	31,534
STREET REBUILDS	4,533	2,063,106
STYGLER-AGLER 62 IMPROVEMENTS	-	32,000
TAYLOR RD WATERLINE	-	2,544,159
TAYLOR STATION & CLAYCRAFT	44,632	80,368
TECH CENTER TRAFFIC SIGNAL	117,153	422,847
TRAFFIC CONTROLS	-	165,000
TRAFFIC SIGNALS	155,510	699,876
WATERLINE REPLACEMENT	17,778	928,720
WEST GAHANNA SANITARY SEWER	19,315	600,025
WEST GAHANNA STORM SEWER	44,365	433,344
WEST GAHANNA WATER	-	367,444
WEST JOHNSTOWN RD	11,581	469,055
WOODSIDE GREEN POND	-	160,944
Grand Total	9,263,733	22,372,269

City of Gahanna, Ohio
 General Fund Comparative Statement
 For the Quarter Ended March 31, 2026

	Budget Versus Actual				Q1 2026 Versus Q1 2025		
	Budgeted Amounts		Q1 Actual	Q1 Percent	2025 Actual	Difference	Percent
	Original	Q1 Budget					
Revenues							
Income Tax	28,663,100	28,663,100	6,185,658	22%	6,305,198	(119,540)	-2%
Property Taxes	2,750,000	2,727,037	-	0%	-	-	0%
Fines & Fees	732,438	732,438	350,452	48%	339,847	10,605	3%
Charges for Services	1,823,863	1,846,826	398,657	22%	455,189	(56,532)	-12%
Intergovernmental	1,426,000	1,426,000	286,244	20%	268,486	17,758	7%
Other Taxes	462,830	462,830	98,461	21%	87,710	10,751	12%
Interest & Investment Income	4,500,000	4,500,000	1,235,713	27%	1,114,726	120,987	11%
Licenses & Permits	672,000	672,000	279,488	42%	144,202	135,286	94%
Other	21,800	21,800	19,841	91%	860,465	(840,624)	-98%
Total Revenues	41,052,031	41,052,031	8,854,514	22%	9,575,823	(721,309)	-8%
Expenditures							
Salaries & Benefits	26,122,271	26,136,346	5,749,223	22%	5,040,999	708,224	14%
Materials & Supplies	3,225,165	4,116,996	929,300	23%	713,098	216,202	30%
Contract Services	10,366,009	13,087,403	2,275,207	17%	2,031,476	243,731	12%
Capital Outlay	-	3,529,749	-	0%	771,568	(771,568)	-100%
Debt Service							
Principal Retirement	510,000	510,000	-	0%	-	-	0%
Interest & Fiscal Charges	33,125	33,125	-	0%	-	-	0%
Total Expenditures	40,256,570	47,413,619	8,953,730	19%	8,557,141	396,589	5%
Excess of Expenditures (Over)/Under Revenues	795,461	(6,361,588)	(99,216)		1,018,682	(1,117,898)	-110%
Other Financing Sources/(Uses)							
Transfer Out	(706,262)	(706,262)	(706,262)	100%	-	706,262	#DIV/0!
Total Other Financing Sources/(Uses)	(706,262)	(706,262)	(706,262)		-	(706,262)	#DIV/0!
Net Change in Fund Balance	89,199	(7,067,850)	(805,478)		1,018,682	(1,824,160)	-179%
Fund balance January 1	37,815,651	37,815,651	37,815,651		42,067,066	(4,251,415)	-10%
Prior Year Encumbrance Appropriated	6,940,110	6,940,110	6,940,110				
Fund balance at March 31	44,844,960	37,687,911	43,950,283		43,085,748	864,535	2%
Reserved For Encumbrance			14,822,163		14,708,705	113,458	1%
Reserved For Emergency	10,000,000	10,000,000	10,000,000		9,100,000	900,000	10%
Unreserved Fund Balance	34,844,960	27,687,911	19,128,120		19,277,043	(148,923)	-1%

City of Gahanna, Ohio
Public Safety Fund Comparative Statement
For the Quarter Ended March 31, 2026

	Budget Versus Actual				Q1 2026 Versus Q1 2025		
	Budgeted Amounts		Q1 Actual	Q1 Percent	2025 Actual	Difference	Percent
	Original	Q1 Budget					
Revenues							
Income Tax	1,828,320	1,828,320	430,090	24%	353,570	76,520	22%
Charges for Services	230,000	230,000	-	0%	106,588	(106,588)	-100%
Fines & Fees	21,600	21,600	10,434	48%	5,562	4,872	88%
Intergovernmental	-	-	-	0%	1,693	(1,693)	-100%
Total Revenues	2,079,920	2,079,920	440,524	21%	467,413	(26,889)	-6%
Expenditures							
Salaries & Benefits	720,119	720,119	189,650	26%	179,892	9,758	5%
Contract Services	10,000	10,000	3,075	31%	31,768	(28,693)	-90%
Total Expenditures	730,119	730,119	192,725	26%	211,660	(18,935)	-9%
Excess of Expenditures (Over)/Under Revenues	1,349,801	1,349,801	247,799		255,753	(7,954)	-3%
Other Financing Sources/(Uses)							
Transfer Out	(1,194,529)	(1,194,529)	(424,524)	36%	-	424,524	100%
Total Other Financing Sources/(Uses)	(1,194,529)	(1,194,529)	(424,524)		-	(424,524)	100%
Net Change in Fund Balance	155,272	155,272	(176,725)		255,753	(432,478)	-169%
Fund balance January 1	212,973	212,973	212,973		304,141	(91,168)	-30%
Prior Year Encumbrance Appropriated	-	-	-				
Fund balance at March 31	368,245	368,245	36,248		559,894	(523,646)	-94%
Reserved For Encumbrance			3,034		93,990	(90,956)	-97%
Unreserved Fund Balance	368,245	368,245	33,214		465,904	(432,690)	-93%

City of Gahanna, Ohio
Parks & Recreation Fund Comparative Statement
For the Quarter Ended March 31, 2026

	Budget Versus Actual				Q1 2026 Versus Q1 2025		
	Budgeted Amounts		Q1 Actual	Q1 Percent	2025 Actual	Difference	Percent
	Original	Q1 Budget					
Revenues							
Income Tax	1,371,240	1,371,240	273,693	20%	333,366	(59,673)	-18%
Charges for Services	1,335,000	1,335,000	359,259	27%	247,160	112,099	45%
Fines & Fees	16,200	16,200	6,640	41%	5,244	1,396	27%
Total Revenues	<u>2,722,440</u>	<u>2,722,440</u>	<u>639,592</u>	<u>23%</u>	<u>585,770</u>	<u>53,822</u>	<u>9%</u>
Expenditures							
Salaries & Benefits	2,732,160	2,734,148	359,105	13%	303,751	55,354	18%
Materials & Supplies	432,615	502,337	49,341	10%	54,211	(4,870)	-9%
Contract Services	415,000	450,648	50,814	11%	43,567	7,247	17%
Total Expenditures	<u>3,579,775</u>	<u>3,687,133</u>	<u>459,260</u>	<u>12%</u>	<u>401,529</u>	<u>57,731</u>	<u>14%</u>
Excess of Expenditures (Over)/Under Revenues	<u>(857,335)</u>	<u>(964,693)</u>	<u>180,332</u>		<u>184,241</u>	<u>(3,909)</u>	<u>-2%</u>
Fund balance January 1	1,497,109	1,497,109	1,497,109		1,448,585	48,524	3%
Prior Year Encumbrance							
Appropriated	<u>107,358</u>	<u>107,358</u>	<u>107,358</u>				
Fund balance at March 31	<u>747,132</u>	<u>639,774</u>	<u>1,784,799</u>		<u>1,632,826</u>	<u>151,973</u>	<u>9%</u>
Reserved For Encumbrance			<u>637,057</u>		<u>565,314</u>	<u>71,743</u>	<u>13%</u>
Unreserved Fund Balance	<u><u>747,132</u></u>	<u><u>639,774</u></u>	<u><u>1,147,742</u></u>		<u><u>1,067,512</u></u>	<u><u>80,230</u></u>	<u><u>8%</u></u>

City of Gahanna, Ohio
 Public Service Fund Comparative Statement
 For the Quarter Ended March 31, 2026

	Budget Versus Actual				Q1 2026 Versus Q1 2025		
	Budgeted Amounts						
	Original	Q1 Budget	Q1 Actual	Q1 Percent	2025 Actual	Difference	Percent
Revenues							
Income Tax	1,371,240	1,371,240	273,694	20%	323,264	(49,570)	-15%
Fines & Fees	20,550	20,550	11,340	55%	7,412	3,928	53%
Total Revenues	1,391,790	1,391,790	285,034	20%	330,676	(45,642)	-14%
Expenditures							
Salaries & Benefits	1,212,526	1,212,526	243,086	20%	237,082	6,004	3%
Materials & Supplies	65,400	95,277	14,754	15%	10,342	4,412	43%
Contract Services	747,082	1,515,749	128,935	9%	33,551	95,384	284%
Total Expenditures	2,025,008	2,823,552	386,775	14%	280,975	105,800	38%
Excess of Expenditures (Over)/Under Revenues	(633,218)	(1,431,762)	(101,741)		49,701	(151,442)	-305%
Fund balance January 1	1,776,479	1,776,479	1,776,479		2,720,431	(943,952)	-35%
Prior Year Encumbrance							
Appropriated	798,544	798,544	798,544				
Fund balance at March 31	1,941,805	1,143,261	2,473,282		2,770,132	(296,850)	-11%
Reserved For Encumbrance			784,958		955,260	(170,302)	-18%
Unreserved Fund Balance	1,941,805	1,143,261	1,688,324		1,814,872	(126,548)	-7%

City of Gahanna, Ohio
 Capital Improvement Fund Comparative Statement
 For the Quarter Ended March 31, 2026

	Budget Versus Actual				Q1 2026 Versus Q1 2025		
	Budgeted Amounts		Q1 Actual	Q1 Percent	2025 Actual	Difference	Percent
	Original	Q1 Budget					
Revenues							
Income Tax	13,714,400	13,714,400	2,932,429	21%	3,030,597	(98,168)	-3%
Fines & Fees	142,500	142,500	71,145	50%	47,676	23,469	49%
Charges for Services	33,000	33,000	-	0%	-	-	0%
Investment Income	40,000	40,000	56,989	142%	452,239	(395,250)	-87%
Other	75,000	75,000	-	0%	-	-	0%
Total Revenues	14,004,900	14,004,900	3,060,563	22%	3,530,512	(469,949)	-13%
Expenditures							
Capital Outlay	14,244,500	35,988,639	8,641,774	24%	12,362,168	(3,720,394)	-30%
Total Expenditures	14,244,500	35,988,639	8,641,774	24%	12,362,168	(3,720,394)	-30%
Excess of Expenditures (Over)/Under Revenues	(239,600)	(21,983,739)	(5,581,211)		(8,831,656)	3,250,445	-37%
Other Financing Sources/(Uses)							
Transfer Out	(3,914,650)	(3,914,650)	-	0%	-	-	0%
Total Other Financing Sources/(Uses)	(3,914,650)	(3,914,650)	-	0%	-	-	100%
Net Change in Fund Balance	(4,154,250)	(25,898,389)	(5,581,211)		(8,831,656)	3,250,445	
Fund balance January 1 Prior Year Encumbrance Appropriated	16,159,368	16,159,368	16,159,368		66,556,506	(50,397,138)	-76%
Fund balance at December 31 Reserved For Encumbrance	18,435,862	18,435,862	18,435,862		57,724,850	(28,710,831)	-50%
Unreserved Fund Balance	30,440,980	8,696,841	29,014,019		38,426,811	(27,885,510)	-73%
	30,440,980	8,696,841	18,472,718		19,298,039	(825,321)	-4%

Other Funds

While the General Fund is the largest of the City's funds and is used as the primary source for governmental expenditures, Gahanna maintains several other funds as well. The following table outlines each of the City's funds and the revenue and expenditure activity associated with each through March 31, 2026.

ALL FUNDS SUMMARY THROUGH 03/31/2026							
		BEGINNING		TOTAL	ENDING	OUTSTANDING	UNENCUMBERED
FUND		CASH BALANCE +	TOTAL RECEIPTS -	EXPENDITURES =	CASH BALANCE -	ENCUMBRANCES =	BALANCE
1010	GENERAL FUND	44,755,760.69	(8,854,514.57)	9,659,991.60	43,950,283.66	14,822,163.13	29,128,120.53
2200	STREET FUND	1,471,817.74	(566,262.01)	588,384.36	1,449,695.39	651,740.02	797,955.37
2220	STATE HIGHWAY FUND	742,113.74	(40,766.92)	26,479.26	756,401.40	76,311.62	680,089.78
2240	TAX INCREMENT FUND	15,089,375.53	-	866,634.85	14,222,740.68	4,791,729.15	9,431,011.53
2250	LAW ENFORCEMENT TRU	174,733.88	-	58,548.27	116,185.61	42,219.25	73,966.36
2260	ENFORCE & EDUCATION	29,632.02	(946.61)	21,246.00	9,332.63	3,754.00	5,578.63
2270	PARKS & RECDONATIO	34,346.20	(4,500.00)	-	38,846.20	-	38,846.20
2280	PERMANENT IMPROVEME	98,754.86	-	-	98,754.86	1,540.02	97,214.84
2290	CLERK OF COURT COMP	140,755.95	(6,040.00)	5,373.29	141,422.66	38,915.89	102,506.77
2310	COUNTY PERMISSIVE F	65,990.56	(138,066.85)	138,066.85	65,990.56	81,933.15	(15,942.59)
2320	CUL-DE-SAC MAINTENA	42,026.83	-	-	42,026.83	-	42,026.83
2340	COURT COMPUTERIZATI	66,700.00	(18.00)	-	66,718.00	-	66,718.00
2350	FED LAW ENFORCE TRU	5,431.22	-	-	5,431.22	-	5,431.22
2360	TREASURY EQUIT SHAR	33,656.84	(1,484.28)	4,885.74	30,255.38	1,864.26	28,391.12
2370	AG PEACE OFFICER TR	106,893.32	(109,166.76)	14,206.37	201,853.71	79,122.43	122,731.28
2380	STREET TREE FUND	58,415.00	-	-	58,415.00	-	58,415.00
2390	OCJS GRANT FUND	10,000.00	-	-	10,000.00	-	10,000.00
2400	PUBLIC SAFETY FUND	212,973.05	(440,524.19)	617,248.51	36,248.73	3,034.35	33,214.38
2410	RIGHT OF WAY FUND	1,593,670.67	(167,816.23)	84,007.75	1,677,479.15	496,629.21	1,180,849.94
2420	PARKS & RECREATION	1,604,467.57	(639,593.00)	459,260.72	1,784,799.85	637,057.68	1,147,742.17
2430	PUBLIC SERVICE FUND	2,575,022.15	(285,033.68)	386,774.63	2,473,281.20	784,958.10	1,688,323.10
2440	OPIOID SETTLEMENT	126,667.51	-	-	126,667.51	-	126,667.51
3220	STATE CAPITAL GRANT	0.07	-	-	0.07	-	0.07
3250	CAPITAL IMPROVEMENT	34,595,230.11	(3,060,563.47)	8,641,774.22	29,014,019.36	10,541,301.05	18,472,718.31
3270	PARK FUND	496,037.38	(12,000.00)	-	508,037.38	-	508,037.38
3280	PARK-IN-LIEU OF FEE	187,943.06	-	-	187,943.06	-	187,943.06
3290	COURT BUILDING FUND	388,204.18	(6,000.00)	-	394,204.18	-	394,204.18
3300	FEDERAL HIGHWAY GRA	65,315.56	-	-	65,315.56	-	65,315.56
4310	BOND RETIREMENT FUN	1,422,177.79	(837,386.00)	44,286.10	2,215,277.69	5,940,972.60	(3,725,694.91)
5100	POLICE PENSION FUND	671,133.41	(424,524.44)	364,948.14	730,709.71	-	730,709.71
5150	POLICE DUTY WEAPONS	10,842.26	(3,431.78)	489.99	13,784.05	30,207.05	(16,423.00)
5300	PUBLIC LANDSCAPE TR	7,816.20	-	-	7,816.20	-	7,816.20
6310	STORMWATER FUND	5,057,223.70	(487,319.50)	585,375.13	4,959,168.07	1,173,279.50	3,785,888.57
6410	OEPA GRANT FUND	913.45	-	-	913.45	-	913.45
6510	WATER FUND	8,481,694.52	(2,466,085.29)	538,661.57	10,409,118.24	12,852,697.80	(2,443,579.56)
6520	WATER CAPITAL FUND	6,731,398.62	(487,111.68)	99,886.20	7,118,624.10	1,376,768.19	5,741,855.91
6610	SEWER FUND	9,813,432.90	(2,641,007.86)	396,062.32	12,058,378.44	12,150,424.75	(92,046.31)
6620	SEWER CAPITAL FUND	7,880,544.84	(494,633.19)	66,371.66	8,308,806.37	1,147,961.95	7,160,844.42
7500	LEAVE PAY-OUT RESER	127,122.77	(250,000.00)	73,537.41	303,585.36	-	303,585.36
8000	UNCLAIMED FUND	31,386.15	-	-	31,386.15	-	31,386.15
8350	SENIOR ESCROW FUND	7,498.93	(203.95)	-	7,702.88	-	7,702.88
8360	PARK FACILITY DEPOS	15,526.00	-	-	15,526.00	-	15,526.00
8370	VETERANS MEMORIAL F	6,507.83	(166.00)	36.98	6,636.85	1,963.02	4,673.83
8380	RECREATION SCHOLARS	6,522.37	(18,000.00)	-	24,522.37	-	24,522.37
8500	REFUSE ESCROW FUND	1,176,028.34	(656,202.92)	626,930.21	1,205,301.05	2,166,440.88	(961,139.83)
8600	DEVELOPERS ESCROW F	1,540,391.44	(172,896.81)	111,215.07	1,602,073.18	1,597,011.32	5,061.86
9000	WORKERS COMP FUND	721,095.88	(104,043.91)	156,883.25	668,256.54	26,922.00	641,334.54
9010	RISK INSURANCE FUND	201,190.64	(47,116.29)	17,850.24	230,456.69	152,640.39	77,816.30
9020	HEALTH INSURANCE FU	325,406.52	(966,650.15)	487,868.47	804,188.20	654,066.18	150,122.02
	REPORT TOTALS:	149,007,790.25	24,390,076.34	25,143,285.16	148,254,581.43	72,325,628.94	75,928,952.49

ACCOUNT INFORMATION					2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
1010	10101000	4200	COUNCIL LICENSES & PERMITS	R	(60,000.00)	-	(60,000.00)	(8,799.35)	-	(51,200.65)	14.70	(1,906.80)	(6,892.55)	361%
1010	10101000	4205	COUNCIL FINES & FEES	R	-	-	-	100.00	-	(100.00)	100.00	(100.00)	200.00	-200%
1010	10101000	4600	MISCELLANEOUS	R	-	-	-	-	-	-	0.00	(200.00)	200.00	-100%
1010	10101000	5100	COUNCIL ELECTED&APPOINT WAGES	E	106,800.00	-	106,800.00	25,650.00	-	81,150.00	24.00	24,400.00	1,250.00	5%
1010	10101000	5105	COUNCIL FULL TIME WAGES	E	250,739.00	-	250,739.00	55,768.82	-	194,970.18	22.20	53,763.01	2,005.81	4%
1010	10101000	5110	PART-TIME WAGES	E	9,600.00	-	9,600.00	-	-	9,600.00	0.00	-	-	0%
1010	10101000	5130	COUNCIL RETIREMENT	E	49,385.00	-	49,385.00	11,265.66	-	38,119.34	22.80	10,806.32	459.34	4%
1010	10101000	5135	COUNCIL INSURANCE	E	102,135.00	-	102,135.00	34,523.88	-	67,611.12	33.80	25,824.08	8,699.80	34%
1010	10101000	5140	COUNCIL WORKERS COMP	E	7,344.00	-	7,344.00	1,624.38	-	5,719.62	22.10	1,563.32	61.06	4%
1010	10101000	5145	COUNCIL MEDICARE	E	5,159.00	-	5,159.00	1,122.51	-	4,036.49	21.80	1,092.58	29.93	3%
1010	10101000	5160	COUNCIL OTHER BENEFITS	E	1,521.00	-	1,521.00	136.83	-	1,384.17	9.00	22.50	114.33	508%
1010	10101000	5205	COUNCIL CONTRACT SERVICES	E	17,150.00	8,971.74	26,121.74	2,571.31	3,987.95	19,562.48	25.10	979.10	1,592.21	163%
1010	10101000	5210	COUNCIL PROF SERVICES	E	9,000.00	-	9,000.00	-	-	9,000.00	0.00	11,551.00	(11,551.00)	-100%
1010	10101000	5215	COUNCIL TECH SERVICES	E	46,469.00	8,277.94	54,746.94	3,807.00	43,335.00	7,604.94	86.10	15,292.60	(11,485.60)	-75%
1010	10101000	5225	COUNCIL PROF DEVELOPMENT	E	31,420.00	6,652.30	38,072.30	4,976.82	12,028.80	21,066.68	44.70	5,414.00	(437.18)	-8%
1010	10101000	5310	COUNCIL OFFICE EXPENSE	E	28,940.00	7,515.22	36,455.22	8,492.87	11,514.38	16,447.97	54.90	6,674.32	1,818.55	27%
			Total 01 COUNCIL OFFICE		605,662.00	31,417.20	637,079.20	141,240.73	70,866.13	424,972.34	33.30	155,176.03	(13,935.30)	-9%
1010	10102000	5100	MAYOR ELECTED&APPOINT WAGES	E	104,209.00	-	104,209.00	23,955.90	-	80,253.10	23.00	23,955.90	-	0%
1010	10102000	5105	MAYOR FULL TIME WAGES	E	55,204.00	-	55,204.00	12,543.78	-	42,660.22	22.70	11,875.20	668.58	6%
1010	10102000	5115	MAYOR OVERTIME	E	250.00	-	250.00	102.92	-	147.08	41.20	157.73	(54.81)	-35%
1010	10102000	5130	MAYOR RETIREMENT	E	22,242.00	-	22,242.00	5,096.34	-	17,145.66	22.90	5,038.43	57.91	1%
1010	10102000	5135	MAYOR INSURANCE	E	26,959.00	-	26,959.00	9,737.44	-	17,221.56	36.10	8,176.38	1,561.06	19%
1010	10102000	5140	MAYOR WORKERS COMP	E	3,193.00	-	3,193.00	732.03	-	2,460.97	22.90	719.76	12.27	2%
1010	10102000	5145	MAYOR MEDICARE	E	2,273.00	-	2,273.00	519.98	-	1,753.02	22.90	512.56	7.42	1%
1010	10102000	5160	MAYOR OTHER BENEFITS	E	474.00	-	474.00	76.67	-	397.33	16.20	15.00	61.67	411%
1010	10102000	5210	PROFESSIONAL SERVICES	E	40,000.00	25,143.80	65,143.80	1,022.21	40,676.66	23,444.93	64.00	7,779.46	(6,757.25)	-87%
1010	10102000	5310	MAYOR OFFICE EXPENSE	E	-	1,873.30	1,873.30	217.32	1,601.03	54.95	97.10	1,706.87	(1,489.55)	-87%
1010	10102240	5105	MARKET&COMM FULL TIME WAGES	E	336,158.00	-	336,158.00	55,488.12	-	280,669.88	16.50	72,771.60	(17,283.48)	-24%
1010	10102240	5110	MARKET&COMM PART-TIME WAGES	E	9,600.00	-	9,600.00	-	-	9,600.00	0.00	-	-	0%
1010	10102240	5130	MARKET&COMM RETIREMENT	E	48,964.00	-	48,964.00	7,768.32	-	41,195.68	15.90	10,175.40	(2,407.08)	-24%
1010	10102240	5135	MARKET&COMM INSURANCE	E	73,724.00	-	73,724.00	10,233.86	-	63,490.14	13.90	22,597.93	(12,364.07)	-55%
1010	10102240	5140	MARKET&COMM WORKERS COMP	E	6,909.00	-	6,909.00	1,109.70	-	5,799.30	16.10	1,454.16	(344.46)	-24%
1010	10102240	5145	MARKET&COMM MEDICARE	E	5,000.00	-	5,000.00	774.71	-	4,225.29	15.50	1,017.36	(242.65)	-24%
1010	10102240	5160	MARKET&COMM OTHER BENEFITS	E	847.00	-	847.00	136.83	-	710.17	16.20	30.00	106.83	356%
1010	10102240	5205	MARKET&COMM CONTRACT SERV	E	-	3,222.50	3,222.50	-	-	3,222.50	0.00	-	-	0%
1010	10102240	5210	MARKET&COMM PROF SERVICES	E	232,000.00	95,589.40	327,589.40	41,441.83	103,546.78	182,600.79	44.30	50,369.50	(8,927.67)	-18%
1010	10102240	5215	MARKET&COMM TECH SERVICES	E	11,000.00	-	11,000.00	(7.40)	10,007.40	1,000.00	90.90	1,188.00	(1,195.40)	-101%
1010	10102240	5310	MARKET&COMM OFFICE EXPENSE	E	12,000.00	25.63	12,025.63	1,273.00	5,915.00	4,837.63	59.80	-	1,273.00	100%
			Total 02 MAYOR'S OFFICE		991,006.00	125,854.63	1,116,860.63	172,223.56	161,746.87	782,890.20	29.90	219,541.24	(47,317.68)	-22%
1010	10103000	5100	LAW ELECTED&APPOINTED WAGES	E	81,165.00	-	81,165.00	18,638.10	-	62,526.90	23.00	18,638.10	-	0%
1010	10103000	5105	FULL TIME WAGES	E	127,346.00	-	127,346.00	30,007.08	-	97,338.92	23.60	28,845.16	1,161.92	4%
1010	10103000	5115	OVERTIME	E	220.00	-	220.00	-	-	220.00	0.00	-	-	0%
1010	10103000	5130	LAW RETIREMENT	E	28,961.00	-	28,961.00	6,810.31	-	22,150.69	23.50	6,647.64	162.67	2%
1010	10103000	5135	LAW INSURANCE	E	20,446.00	-	20,446.00	7,311.66	-	13,134.34	35.80	6,132.25	1,179.41	19%
1010	10103000	5140	LAW WORKERS COMP	E	4,148.00	-	4,148.00	972.92	-	3,175.08	23.50	949.70	23.22	2%
1010	10103000	5145	LAW MEDICARE	E	2,988.00	-	2,988.00	691.92	-	2,296.08	23.20	677.65	14.27	2%
1010	10103000	5160	LAW OTHER BENEFITS	E	533.00	-	533.00	88.08	-	444.92	16.50	16.86	71.22	422%
1010	10103000	5205	LAW CONTRACT SERVICES	E	58,000.00	5,594.37	63,594.37	11,127.50	38,137.50	14,329.37	77.50	9,512.50	1,615.00	17%
1010	10103000	5210	LAW PROF SERVICES	E	156,000.00	68,340.27	224,340.27	13,394.69	75,272.58	135,673.00	39.50	9,420.97	3,973.72	42%
1010	10103000	5225	LAW PROF DEVELOPMENT	E	2,000.00	-	2,000.00	-	-	2,000.00	0.00	-	-	0%
1010	10103000	5300	LAW MATERIALS&SUPPLIES	E	15,000.00	512.00	15,512.00	1,684.00	4,158.00	9,670.00	37.70	2,427.00	(743.00)	-31%
1010	10103000	5310	LAW OFFICE EXPENSE	E	4,000.00	2,506.00	6,506.00	900.00	3,406.00	2,200.00	66.20	900.00	-	0%
			Total 03 LAW DEPARTMENT		500,807.00	76,952.64	577,759.64	91,626.26	120,974.08	365,159.30	36.80	84,167.83	7,458.43	9%
1010	10104000	4205	MAYOR'S COURT FINES & FEES	R	(230,000.00)	-	(230,000.00)	(87,173.64)	-	(142,826.36)	37.90	(76,657.78)	(10,515.86)	14%
1010	10104000	4300	CHARGES FOR SERVICES	R	(115,000.00)	(22,963.00)	(137,963.00)	(38,920.90)	-	(99,042.10)	28.20	(35,943.15)	(2,977.75)	8%
1010	10104000	5105	MAYOR'S CRT FULL TIME WAGES	E	267,215.00	-	267,215.00	67,822.03	-	199,392.97	25.40	57,227.84	10,594.19	19%
1010	10104000	5115	MAYOR'S CRT OVERTIME	E	750.00	-	750.00	-	-	750.00	0.00	63.28	(63.28)	-100%
1010	10104000	5130	MAYOR'S CRT RETIREMENT	E	36,795.00	-	36,795.00	9,481.12	-	27,313.88	25.80	8,013.79	1,467.33	18%
1010	10104000	5135	MAYOR'S CRT INSURANCE	E	17,405.00	-	17,405.00	5,844.95	-	11,560.05	33.60	5,093.20	751.75	15%
1010	10104000	5140	MAYOR'S CRT WORKERS COMP	E	5,282.00	-	5,282.00	1,354.42	-	3,927.58	25.60	209.62	209.62	18%
1010	10104000	5145	MAYOR'S CRT MEDICARE	E	3,801.00	-	3,801.00	974.59	-	2,826.41	25.60	822.82	151.77	18%
1010	10104000	5150	UNIFORM ALLOWANCE	E	300.00	-	300.00	-	-	300.00	0.00	-	-	0%
1010	10104000	5160	MAYOR'S CRT OTHER BENEFITS	E	580.00	-	580.00	136.83	-	443.17	23.60	22.50	114.33	508%
1010	10104000	5205	MAYOR'S CRT CONTRACT SERVICES	E	76,700.00	4,197.50	80,897.50	16,088.29	55,746.71	9,062.50	88.80	15,908.04	180.25	1%
1010	10104000	5210	MAYOR'S CRT PROF SERVICES	E	1,500.00	589.00	2,089.00	78.00	1,000.00	1,011.00	51.60	-	78.00	100%

ACCOUNT INFORMATION				2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025			
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
1010	10104000	5310	MAYOR'S CRT OFFICE EXPENSE	E	1,200.00	-	1,200.00	290.00	750.00	160.00	86.70	290.00	-	0%
			Total 04 MAYOR'S COURT		66,528.00	(18,176.50)	48,351.50	(24,024.31)	57,496.71	14,879.10	69.20	(24,014.66)	(9.65)	0%
1010	10105000	4100	HR GRANTS	R	-	-	-	(1,980.00)	-	1,980.00	100.00	-	(1,980.00)	100%
1010	10105000	4600	MISCELLANEOUS	R	(21,300.00)	-	(21,300.00)	(4,069.20)	-	(17,230.80)	19.10	(721,204.07)	717,134.87	-99%
1010	10105000	5105	HR FULL TIME WAGES	E	333,710.00	-	333,710.00	71,989.48	-	261,720.52	21.60	60,792.81	11,196.67	18%
1010	10105000	5110	HR PART-TIME WAGES	E	29,204.00	-	29,204.00	3,235.56	-	25,968.44	11.10	-	3,235.56	100%
1010	10105000	5115	HR OVERTIME	E	250.00	-	250.00	-	-	250.00	0.00	-	-	0%
1010	10105000	5130	HR RETIREMENT	E	50,621.00	-	50,621.00	10,503.56	-	40,117.44	20.70	8,499.11	2,004.45	24%
1010	10105000	5135	HR INSURANCE	E	76,518.00	-	76,518.00	28,116.55	-	48,401.45	36.70	23,528.10	4,588.45	20%
1010	10105000	5140	HR WORKERS COMP	E	7,258.00	-	7,258.00	1,502.45	-	5,755.55	20.70	1,215.87	286.58	24%
1010	10105000	5145	HR MEDICARE	E	5,199.00	-	5,199.00	1,056.07	-	4,142.93	20.30	852.87	203.20	24%
1010	10105000	5160	HR OTHER BENEFITS	E	978.00	-	978.00	205.62	-	772.38	21.00	25.00	180.62	722%
1010	10105000	5210	HR PROF SERVICES	E	201,609.00	40,540.00	242,149.00	46,912.50	144,054.25	51,182.25	78.90	42,305.98	4,606.52	11%
1010	10105000	5211	HR REGULATORY SERVICES	E	73,000.00	6,757.72	79,757.72	4,465.01	51,292.71	24,000.00	69.90	172.50	4,292.51	2488%
1010	10105000	5225	HR PROF DEVELOPMENT	E	258,935.00	40,133.90	299,068.90	40,903.69	36,392.00	221,773.21	25.80	16,741.71	24,161.98	144%
1010	10105000	5310	HR OFFICE EXPENSE	E	3,535.00	5,249.33	8,784.33	1,878.00	5,550.00	1,356.33	84.60	1,940.00	(62.00)	-3%
1010	10105000	5315	HR EE RELATIONS&SAFTY	E	108,850.00	94,182.46	203,032.46	66,470.82	82,171.35	54,390.29	73.20	48,752.86	17,717.96	36%
1010	10105000	5316	EMPLOYEE REIMBURSEMENTS	E	38,665.00	1,014.70	39,679.70	5,701.70	5,512.78	28,465.22	28.30	12,830.00	(7,128.30)	-56%
			Total 05 HUMAN RESOURCES DEPARTMENT		1,167,032.00	187,878.11	1,354,910.11	276,891.81	324,973.09	753,045.21	44.40	(503,547.26)	780,439.07	-155%
1010	10106000	4000	FINANCE INCOME TAXES	R	(29,398,000.00)	-	(29,398,000.00)	(6,260,108.48)	-	(23,137,891.52)	21.30	(6,453,995.05)	193,886.57	-3%
1010	10106000	4005	FINANCE REFUNDS	R	734,900.00	-	734,900.00	74,450.76	-	660,449.24	10.10	148,797.03	(74,346.27)	-50%
1010	10106000	4010	FINANCE PROPERTY TAXES	R	(2,750,000.00)	22,963.00	(2,727,037.00)	-	-	(2,727,037.00)	0.00	-	-	0%
1010	10106000	4015	FINANCE LODGING TAXES	R	(462,830.00)	-	(462,830.00)	(98,442.85)	-	(364,387.15)	21.30	(87,693.59)	(10,749.26)	12%
1010	10106000	4025	FINANCE OTHER TAXES	R	-	-	-	(18.29)	-	18.29	100.00	(16.78)	(1.51)	9%
1010	10106000	4105	FINANCE LOCAL GOV FUNDS	R	(1,100,000.00)	-	(1,100,000.00)	(283,121.81)	-	(816,878.19)	25.70	(268,068.97)	(15,052.84)	6%
1010	10106000	4110	FINANCE HOMESTEAD & ROLL	R	(326,000.00)	-	(326,000.00)	-	-	(326,000.00)	0.00	-	-	0%
1010	10106000	4210	FINANCE PENALTY & INTEREST	R	(350,000.00)	-	(350,000.00)	(193,649.34)	-	(156,350.66)	55.30	(112,998.39)	(80,650.95)	71%
1010	10106000	4310	FINANCE ADMIN CHARGES	R	(1,057,400.00)	-	(1,057,400.00)	(198,991.25)	-	(858,408.75)	18.80	-	(198,991.25)	100%
1010	10106000	4400	FINANCE INVESTMENT INCOME	R	(4,500,000.00)	-	(4,500,000.00)	(1,235,713.48)	-	(3,264,286.52)	27.50	(1,114,726.44)	(120,987.04)	11%
1010	10106000	4600	FINANCE MISCELLANEOUS	R	-	-	-	(8,475.27)	-	8,475.27	100.00	(136,738.52)	128,263.25	-94%
1010	10106000	5105	FINANCE FULL TIME WAGES	E	500,888.00	-	500,888.00	99,556.97	-	401,331.03	19.90	98,054.83	1,502.14	2%
1010	10106000	5130	FINANCE RETIREMENT	E	69,448.00	-	69,448.00	13,867.99	-	55,580.01	20.00	13,727.67	140.32	1%
1010	10106000	5135	FINANCE INSURANCE	E	175,418.00	-	175,418.00	43,710.18	-	131,707.82	24.90	21,418.50	22,291.68	104%
1010	10106000	5140	FINANCE WORKERS COMP	E	9,971.00	-	9,971.00	1,983.10	-	7,987.90	19.90	1,961.13	21.97	1%
1010	10106000	5145	FINANCE MEDICARE	E	7,045.00	-	7,045.00	1,391.42	-	5,653.58	19.80	1,402.71	(11.29)	-1%
1010	10106000	5160	FINANCE OTHER BENEFITS	E	1,422.00	-	1,422.00	228.05	-	1,193.95	16.00	37.50	190.55	508%
1010	10106000	5205	FINANCE CONTRACT SERVICES	E	1,150,500.00	50,018.39	1,200,518.39	413,264.84	787,253.55	-	100.00	405,824.20	7,440.64	2%
1010	10106000	5210	FINANCE PROF SERVICES	E	50,000.00	4,728.94	54,728.94	355.46	12,372.76	42,000.72	23.30	233.08	122.38	53%
1010	10106000	5211	FINANCE REGULATORY SERVICES	E	35,000.00	4,479.20	39,479.20	92.40	39,386.80	-	100.00	-	92.40	100%
1010	10106000	5231	FINANCE TAX PAYMENTS	E	175,000.00	-	175,000.00	102,870.67	72,129.33	-	100.00	87,344.84	15,525.83	18%
1010	10106000	5310	FINANCE OFFICE EXPENSE	E	6,000.00	1,096.21	7,096.21	615.00	6,481.21	-	100.00	2,248.34	(1,633.34)	-73%
1010	10106000	5400	PRINCIPAL RETIREMENT	E	510,000.00	-	510,000.00	-	510,000.00	-	100.00	-	-	0%
1010	10106000	5405	INTEREST & FISCAL CHARGES	E	33,125.00	-	33,125.00	-	33,125.00	-	100.00	-	-	0%
1010	10106000	5900	FINANCE TRANSFER OUT	E	706,262.00	-	706,262.00	706,262.00	-	-	100.00	-	706,262.00	100%
1010	10106250	5105	FINANCE FULL TIME WAGES	E	677,689.00	-	677,689.00	150,939.44	-	526,749.56	22.30	145,986.08	4,953.36	3%
1010	10106250	5110	FINANCE PART-TIME WAGES	E	29,204.00	-	29,204.00	-	-	29,204.00	0.00	-	-	0%
1010	10106250	5130	FINANCE RETIREMENT	E	97,823.00	-	97,823.00	21,103.48	-	76,719.52	21.60	20,430.99	672.49	3%
1010	10106250	5135	FINANCE INSURANCE	E	173,335.00	-	173,335.00	48,423.68	-	124,911.32	27.90	42,924.21	5,499.47	13%
1010	10106250	5140	FINANCE WORKERS COMP	E	14,032.00	-	14,032.00	3,014.66	-	11,017.34	21.50	2,919.18	95.48	3%
1010	10106250	5145	FINANCE MEDICARE	E	9,955.00	-	9,955.00	2,131.97	-	7,823.03	21.40	2,071.28	60.69	3%
1010	10106250	5160	FINANCE OTHER BENEFITS	E	1,629.00	-	1,629.00	307.86	-	1,321.14	18.90	50.64	257.22	508%
1010	10106250	5205	FINANCE CONTRACT SERVICES	E	1,158,800.00	-	1,158,800.00	6,176.88	1,140,010.09	12,613.03	98.90	-	6,176.88	100%
1010	10106250	5210	FINANCE PROF SERVICES	E	350,000.00	107,347.27	457,347.27	10,276.25	182,971.02	264,100.00	42.30	39,756.18	(29,479.93)	-74%
1010	10106250	5211	FINANCE REGULATORY SERVICES	E	9,000.00	971.00	9,971.00	651.54	9,000.00	319.46	96.80	4,724.42	(4,072.88)	-86%
1010	10106250	5212	COMMUNITY GRANTS	E	100,000.00	17,072.45	117,072.45	9,809.56	107,262.89	-	100.00	-	9,809.56	100%
1010	10106250	5225	FINANCE PROF DEVELOPMENT	E	20,000.00	11,809.05	31,809.05	6,264.00	2,693.78	22,851.27	28.20	-	6,264.00	100%
1010	10106250	5230	FINANCE CLAIMS & JUDGEMENTS	E	-	207,939.00	207,939.00	207,939.00	-	-	100.00	-	207,939.00	100%
1010	10106250	5300	MATERIALS & SUPPLIES	E	68,100.00	24,034.26	92,134.26	8,666.29	70,734.47	12,733.50	86.20	4,914.54	3,751.75	76%
1010	10106250	5310	FINANCE OFFICE EXPENSE	E	104,625.00	64,953.75	169,578.75	32,418.93	66,592.42	70,567.40	58.40	550.79	31,868.14	5786%
1010	10106250	5505	FINANCE CAPITAL PROJ	E	-	3,529,748.75	3,529,748.75	-	3,529,748.75	-	100.00	771,567.67	(771,567.67)	-100%
			Total 06 FINANCE DEPARTMENT		(32,965,059.00)	4,047,161.27	(28,917,897.73)	(6,311,748.39)	6,569,762.07	(29,175,911.41)	-0.90	(6,357,291.93)	45,543.54	-1%
1010	10111400	4205	GEN SERVICES FINES & FEES	R	(90,175.00)	-	(90,175.00)	(47,390.19)	-	(42,784.81)	52.60	(138,298.12)	90,907.93	-66%
1010	10111400	5105	GEN SERVICES FULL TIME WAGES	E	238,226.00	-	238,226.00	39,650.47	-	198,575.53	16.60	32,711.25	6,939.22	21%
1010	10111400	5115	GEN SERVICES OVERTIME	E	1,000.00	-	1,000.00	-	-	1,000.00	0.00	16.42	(16.42)	-100%
1010	10111400	5130	GEN SERVICES RETIREMENT	E	33,091.00	-	33,091.00	5,550.98	-	27,540.02	16.80	4,557.24	993.74	22%

ACCOUNT INFORMATION					2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
1010	10111400	5135	GEN SERVICES INSURANCE	E	56,187.00	-	56,187.00	16,241.46	-	39,945.54	28.90	10,145.56	6,095.90	60%
1010	10111400	5140	GEN SERVICES WORKERS COMP	E	4,739.00	-	4,739.00	792.87	-	3,946.13	16.70	654.51	138.36	21%
1010	10111400	5145	GEN SERVICES MEDICARE	E	3,328.00	-	3,328.00	548.57	-	2,779.43	16.50	455.45	93.12	20%
1010	10111400	5160	GEN SERVICES OTHER BENEFITS	E	692.00	-	692.00	93.37	-	598.63	13.50	13.55	79.82	589%
1010	10111400	5205	GEN SERVICES CONTRACT SERVICES	E	781,850.00	90,827.64	872,677.64	105,317.74	745,791.47	21,568.43	97.50	148,127.07	(42,809.33)	-29%
1010	10111400	5210	PROFESSIONAL SERVICES	E	41,500.00	129,300.00	170,800.00	-	170,800.00	-	100.00	4,412.50	(4,412.50)	-100%
1010	10111400	5215	GEN SERVICES TECH SERVICES	E	3,500.00	1,540.83	5,040.83	4,134.00	815.83	91.00	98.20	24,134.00	(20,000.00)	-83%
1010	10111400	5220	GEN SERVICES MAINT SERVICES	E	79,500.00	7,400.00	86,900.00	-	7,400.00	79,500.00	8.50	16,019.19	(16,019.19)	-100%
1010	10111400	5300	MATERIALS & SUPPLIES	E	52,800.00	49,825.45	102,625.45	12,766.06	89,859.39	-	100.00	4,374.00	8,392.06	192%
1010	10111400	5310	GEN SERVICES OFFICE EXPENSE	E	30,000.00	8,303.08	38,303.08	13,489.15	23,905.32	908.61	97.60	6,539.27	6,949.88	106%
1010	10111400	5325	GEN SERVICES UTILITIES	E	822,700.00	177,833.14	1,000,533.14	221,710.93	703,171.56	75,650.65	92.40	146,156.09	75,554.84	52%
1010	10111410	4600	MISCELLANEOUS	R	-	-	-	(3,490.00)	-	3,490.00	100.00	(3,807.00)	(3,103.00)	802%
1010	10111410	5105	LANDS&BUILD FULL TIME WAGES	E	513,199.00	-	513,199.00	56,855.76	-	456,343.24	11.10	18,860.21	37,995.55	201%
1010	10111410	5115	LANDS&BUILD OVERTIME	E	15,000.00	-	15,000.00	992.89	-	14,007.11	6.60	-	992.89	100%
1010	10111410	5130	LANDS&BUILD RETIREMENT	E	73,957.00	-	73,957.00	8,098.77	-	65,858.23	11.00	2,584.41	5,514.36	213%
1010	10111410	5135	LANDS&BUILD INSURANCE	E	230,162.00	-	230,162.00	21,036.47	-	209,125.53	9.10	7,791.48	13,244.99	170%
1010	10111410	5140	LANDS&BUILD WORKERS COMP	E	10,408.00	-	10,408.00	1,180.99	-	9,227.01	11.30	389.19	791.80	203%
1010	10111410	5145	LANDS&BUILD MEDICARE	E	7,396.00	-	7,396.00	840.79	-	6,555.21	11.40	279.13	561.66	201%
1010	10111410	5150	LANDS&BUILD UNIFORM ALLOW	E	7,000.00	129.73	7,129.73	1,329.32	2,800.41	3,000.00	57.90	600.00	729.32	122%
1010	10111410	5160	LANDS&BUILD OTHER BENEFITS	E	1,896.00	-	1,896.00	136.83	-	1,759.17	7.20	7.50	129.33	1724%
1010	10111410	5205	LANDS&BUILD CONTRACT SERVICES	E	60,500.00	23,785.45	84,285.45	19,664.99	41,304.24	23,316.22	72.30	1,083.20	18,581.79	1715%
1010	10111410	5220	LANDS&BUILD MAINT SERVICES	E	200,000.00	201,923.79	401,923.79	13,772.44	348,261.56	39,889.79	90.10	5,712.06	8,060.38	141%
1010	10111410	5300	LANDS&BUILD MATERIALS&SUPPLIES	E	155,000.00	77,040.69	232,040.69	76,045.87	155,663.81	331.01	99.90	6,828.75	69,217.12	1014%
1010	10111410	5310	LANDS&BUILD OFFICE EXPENSE	E	2,000.00	-	2,000.00	-	2,000.00	-	100.00	-	-	0%
			Total 11 PUBLIC SERVICE		3,335,456.00	767,909.80	4,103,365.80	569,370.53	2,291,773.59	1,242,221.68	69.70	303,766.91	265,603.62	87%
			Total 20 GENERAL GOVERNMENT		(26,298,568.00)	5,218,997.15	(21,079,570.85)	(5,084,419.81)	9,597,592.54	(25,592,743.58)	-21.40	(6,122,201.84)	1,037,782.03	-17%
1010	10110110	4100	POLICE GRANTS	R	-	-	-	(1,142.45)	-	1,142.45	100.00	(416.65)	(725.80)	174%
1010	10110110	4200	POLICE LICENSES & PERMITS	R	(12,000.00)	-	(12,000.00)	(8,475.00)	-	(3,525.00)	70.60	(220.00)	(8,255.00)	3752%
1010	10110110	4205	POLICE FINES & FEES	R	(19,500.00)	-	(19,500.00)	(3,835.00)	-	(15,665.00)	19.70	(2,928.00)	(907.00)	31%
1010	10110110	4300	POLICE CHARGES FOR SERVICES	R	(7,000.00)	-	(7,000.00)	(2,712.50)	-	(4,287.50)	38.80	(2,170.00)	(542.50)	25%
1010	10110110	4600	MISCELLANEOUS	R	(500.00)	-	(500.00)	(295.00)	-	(205.00)	59.00	(435.00)	140.00	-32%
1010	10110110	4605	DONATIONS	R	-	-	-	(3,000.00)	-	3,000.00	100.00	-	(3,000.00)	100%
1010	10110110	5105	POLICE FULL TIME WAGES	E	7,917,983.00	-	7,917,983.00	1,679,561.95	-	6,238,421.05	21.20	1,580,569.46	98,992.49	6%
1010	10110110	5110	POLICE PART-TIME WAGES	E	167,298.00	-	167,298.00	14,402.15	-	152,895.85	8.60	26,367.71	(11,965.56)	-45%
1010	10110110	5115	POLICE OVERTIME	E	350,000.00	-	350,000.00	61,730.58	-	288,269.42	17.60	63,711.39	(1,980.81)	-3%
1010	10110110	5130	POLICE RETIREMENT	E	23,422.00	-	23,422.00	2,016.29	-	21,405.71	8.60	3,691.49	(1,675.20)	-45%
1010	10110110	5135	POLICE INSURANCE	E	1,686,944.00	-	1,686,944.00	534,092.11	-	1,152,851.89	31.70	436,777.73	97,314.38	22%
1010	10110110	5140	POLICE WORKERS COMP	E	164,678.00	-	164,678.00	35,254.04	-	129,423.96	21.40	33,537.38	1,716.66	5%
1010	10110110	5145	POLICE MEDICARE	E	118,540.00	-	118,540.00	24,685.14	-	93,854.86	20.80	23,657.02	1,028.12	4%
1010	10110110	5150	POLICE UNIFORM ALLOW	E	140,300.00	8,669.77	148,969.77	53,902.68	86,669.06	8,398.03	94.40	60,073.24	(6,170.56)	-10%
1010	10110110	5160	POLICE OTHER BENEFITS	E	14,517.00	-	14,517.00	2,541.66	-	11,975.34	17.50	416.85	2,124.81	510%
1010	10110110	5205	POLICE CONTRACT SERVICES	E	716,100.00	73,814.12	789,914.12	159,788.82	613,871.02	16,254.28	97.90	125,010.65	34,778.17	28%
1010	10110110	5210	POLICE PROF SERVICES	E	106,800.00	74,938.08	181,738.08	33,292.11	138,656.14	9,789.83	94.60	5,857.75	27,434.36	468%
1010	10110110	5215	POLICE TECH SERVICES	E	177,550.00	27,362.20	204,912.20	32,433.65	127,054.30	45,424.25	77.80	19,422.88	13,010.77	67%
1010	10110110	5225	POLICE PROF DEVELOPMENT	E	155,000.00	33,911.36	188,911.36	38,597.53	68,154.84	82,158.99	56.50	28,250.49	10,347.04	37%
1010	10110110	5300	POLICE MATERIALS&SUPPLIES	E	111,000.00	11,105.48	122,105.48	30,727.52	89,514.29	1,863.67	98.50	54,291.11	(23,563.59)	-43%
1010	10110110	5306	POLICE FLEET SERVICES	E	28,700.00	3,812.00	32,512.00	6,388.81	24,655.19	1,468.00	95.50	9,395.49	(3,006.68)	-32%
1010	10110110	5310	POLICE OFFICE EXPENSE	E	40,600.00	3,122.72	43,722.72	7,344.79	35,986.37	391.56	99.10	7,242.98	101.81	1%
1010	10110110	5320	POLICE OPERATING EQUIP	E	75,000.00	90,528.67	165,528.67	31,738.71	65,811.76	67,978.20	58.90	3,986.07	27,752.64	696%
1010	10110120	5105	SAFETY ADMIN FULL TIME WAGES	E	1,065,281.00	-	1,065,281.00	179,247.06	-	886,033.94	16.80	129,209.38	50,037.68	39%
1010	10110120	5115	SAFETY ADMIN OVERTIME	E	9,000.00	-	9,000.00	16.90	-	8,983.10	0.20	-	16.90	100%
1010	10110120	5130	SAFETY ADMIN RETIREMENT	E	149,496.00	-	149,496.00	25,054.93	-	124,441.07	16.80	18,078.88	6,976.05	39%
1010	10110120	5135	SAFETY ADMIN INSURANCE	E	392,851.00	-	392,851.00	81,638.66	-	311,212.34	20.80	36,861.08	44,777.58	121%
1010	10110120	5140	SAFETY ADMIN WORKERS COMP	E	21,360.00	-	21,360.00	3,579.16	-	17,780.84	16.80	2,584.07	995.09	39%
1010	10110120	5145	SAFETY ADMIN MEDICARE	E	15,160.00	-	15,160.00	2,520.88	-	12,639.12	16.60	1,815.35	705.53	39%
1010	10110120	5160	SAFETY ADMIN OTHER BENEFITS	E	3,289.00	-	3,289.00	467.72	-	2,821.28	14.20	57.89	409.83	708%
1010	10110120	5205	SAFETY ADMIN CONTRACT SERVICES	E	64,000.00	33,887.50	97,887.50	56,186.48	41,701.02	-	100.00	52,947.98	3,238.50	6%
1010	10110130	5105	DISPATCH FULL TIME WAGES	E	1,123,307.00	-	1,123,307.00	221,765.33	-	901,541.67	19.70	188,417.78	33,347.55	18%
1010	10110130	5115	DISPATCH OVERTIME	E	140,000.00	-	140,000.00	26,397.53	-	113,602.47	18.90	69,735.44	(43,337.91)	-62%
1010	10110130	5130	DISPATCH RETIREMENT	E	174,422.00	-	174,422.00	34,700.75	-	139,721.25	19.90	36,141.45	(1,440.70)	-4%
1010	10110130	5135	DISPATCH INSURANCE	E	236,889.00	-	236,889.00	69,447.99	-	167,441.01	29.30	57,087.99	12,360.00	22%
1010	10110130	5140	DISPATCH WORKERS COMP	E	24,142.00	-	24,142.00	4,963.25	-	19,178.75	20.60	5,163.04	(199.79)	-4%
1010	10110130	5145	DISPATCH MEDICARE	E	17,961.00	-	17,961.00	3,521.01	-	14,439.99	19.60	3,696.89	(175.88)	-5%
1010	10110130	5150	DISPATCH UNIFORM ALLOW	E	3,600.00	1,596.00	5,196.00	1,596.00	3,600.00	-	100.00	156.77	1,439.23	918%
1010	10110130	5160	DISPATCH OTHER BENEFITS	E	3,081.00	-	3,081.00	522.77	-	2,558.23	17.00	77.75	445.02	572%

ACCOUNT INFORMATION				2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025			
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
1010	10110130	5225	DISPATCH PROF DEVELOPMENT	E	27,000.00	-	27,000.00	1,098.00	3,236.00	22,666.00	16.10	3,711.35	(2,613.35)	-70%
1010	10110130	5310	DISPATCH OFFICE EXPENSE	E	2,000.00	58.99	2,058.99	1,153.23	905.76	-	100.00	1,564.88	(411.65)	-26%
1010	10110160	4300	RMS & CAD CHARGES FOR SERVICES	R	(288,839.00)	-	(288,839.00)	(49,333.17)	-	(239,505.83)	17.10	(166,283.39)	116,950.22	-70%
1010	10110160	5205	RMS & CAD CONTRACT SERVICES	E	341,000.00	-	341,000.00	-	341,000.00	-	100.00	199,012.66	(199,012.66)	-100%
			Total 10 PUBLIC SAFETY		15,480,432.00	362,806.89	15,843,238.89	3,393,583.07	1,640,815.75	10,808,840.07	31.80	3,116,127.28	277,455.79	9%
			Total 25 SECURITY OF PERSONS & PROP		15,480,432.00	362,806.89	15,843,238.89	3,393,583.07	1,640,815.75	10,808,840.07	31.80	3,116,127.28	277,455.79	9%
1010	10111420	4300	FLEET CHARGES FOR SERVICES	R	(3,000.00)	-	(3,000.00)	-	-	(3,000.00)	0.00	-	-	0%
1010	10111420	4600	MISCELLANEOUS	R	-	-	-	(386.48)	-	386.48	100.00	-	(386.48)	-100%
1010	10111420	5105	FLEET FULL TIME WAGES	E	362,118.00	-	362,118.00	92,652.68	-	269,465.32	25.60	99,345.28	(6,692.60)	-7%
1010	10111420	5115	FLEET OVERTIME	E	15,000.00	-	15,000.00	2,047.65	-	12,952.35	13.70	1,227.29	820.36	67%
1010	10111420	5130	FLEET RETIREMENT	E	52,857.00	-	52,857.00	13,258.02	-	39,598.98	25.10	14,080.14	(822.12)	-6%
1010	10111420	5135	FLEET INSURANCE	E	118,764.00	-	118,764.00	39,190.41	-	79,573.59	33.00	32,976.94	6,213.47	19%
1010	10111420	5140	FLEET WORKERS COMP	E	7,477.00	-	7,477.00	1,950.02	-	5,526.98	26.10	2,071.40	(121.38)	-6%
1010	10111420	5145	FLEET MEDICARE	E	5,392.00	-	5,392.00	1,375.80	-	4,016.20	25.50	1,566.41	(190.61)	-12%
1010	10111420	5150	FLEET UNIFORM ALLOW	E	4,800.00	679.68	5,479.68	2,800.00	2,679.68	-	100.00	4,021.92	(1,221.92)	-30%
1010	10111420	5160	FLEET OTHER BENEFITS	E	1,185.00	-	1,185.00	215.02	-	969.98	18.10	45.00	170.02	378%
1010	10111420	5215	FLEET TECH SERVICES	E	25,000.00	20,413.31	45,413.31	4,863.32	40,468.09	81.90	99.80	5,348.40	(485.08)	-9%
1010	10111420	5300	FLEET MATERIALS&SUPPLIES	E	315,000.00	40,177.94	355,177.94	70,809.62	284,368.32	-	100.00	86,987.84	(16,178.22)	-19%
1010	10111420	5305	FLEET FLEET PARTS	E	250,000.00	32,420.74	282,420.74	76,073.82	206,346.92	-	100.00	96,307.01	(20,233.19)	-21%
1010	10111420	5306	FLEET FLEET SERVICES	E	130,000.00	39,201.52	169,201.52	40,011.82	129,189.70	-	100.00	24,739.86	15,271.96	62%
1010	10111420	5310	FLEET OFFICE EXPENSE	E	2,000.00	19.21	2,019.21	(3.52)	2,019.21	3.52	99.80	40.00	(43.52)	-109%
1010	10111420	5315	FLEET EE RELATIONS&SAFTY	E	1,500.00	398.99	1,898.99	227.32	1,671.67	-	100.00	411.49	(184.17)	-45%
1010	10111420	5320	FLEET OPERATING EQUIP	E	14,500.00	3,425.87	17,925.87	5,767.28	12,158.59	-	100.00	4,027.85	1,739.43	43%
1010	10111420	5325	FLEET UTILITIES	E	30,000.00	14,404.20	44,404.20	4,831.82	39,572.38	-	100.00	8,667.03	(3,835.21)	-44%
			Total 11 PUBLIC SERVICE		1,332,593.00	151,141.46	1,483,734.46	355,684.60	718,474.56	409,575.30	72.40	381,863.86	(26,179.26)	-7%
			Total 35 TRANSPORTATION		1,332,593.00	151,141.46	1,483,734.46	355,684.60	718,474.56	409,575.30	72.40	381,863.86	(26,179.26)	-7%
1010	10107000	4205	IT FINES & FEES	R	(1,263.00)	-	(1,263.00)	(13,995.20)	-	12,732.20	1,108.10	-	(13,995.20)	100%
1010	10107000	4300	IT CHARGES FOR SERVICES	R	(2,624.00)	-	(2,624.00)	(2,528.00)	-	(96.00)	96.30	-	(2,528.00)	100%
1010	10107000	5105	IT FULL TIME WAGES	E	798,994.00	-	798,994.00	155,982.96	-	643,011.04	19.50	123,001.24	32,981.72	27%
1010	10107000	5115	IT OVERTIME	E	5,500.00	-	5,500.00	224.83	-	5,275.17	4.10	204.00	20.83	10%
1010	10107000	5130	IT RETIREMENT	E	112,130.00	-	112,130.00	21,827.12	-	90,302.88	19.50	17,192.76	4,634.36	27%
1010	10107000	5135	IT INSURANCE	E	200,794.00	-	200,794.00	48,810.75	-	151,983.25	24.30	33,899.45	14,911.30	44%
1010	10107000	5140	IT WORKERS COMP	E	15,996.00	-	15,996.00	3,124.08	-	12,871.92	19.50	2,463.13	660.95	27%
1010	10107000	5145	IT MEDICARE	E	11,326.00	-	11,326.00	2,196.68	-	9,129.32	19.40	1,732.73	463.95	27%
1010	10107000	5160	IT OTHER BENEFITS	E	2,228.00	-	2,228.00	377.26	-	1,850.74	16.90	48.00	329.26	686%
1010	10107000	5205	IT CONTRACT SERVICES	E	744,612.00	112,129.75	856,741.75	182,386.61	602,800.41	71,554.73	91.60	242,787.87	(60,401.26)	-25%
1010	10107000	5215	IT TECH SERVICES	E	290,064.00	41,556.67	331,620.67	35,743.52	252,853.42	43,023.73	87.00	65,663.85	(29,920.33)	-46%
1010	10107000	5310	IT OFFICE EXPENSE	E	2,450.00	701.86	3,151.86	325.53	970.00	1,856.33	41.10	1,009.57	(684.04)	-68%
1010	10107000	5320	IT OPERATING EQUIP	E	167,000.00	75,726.67	242,726.67	73,940.73	65,607.69	103,178.25	57.50	43,305.07	30,635.66	71%
1010	10107000	5325	IT UTILITIES	E	123,700.00	10,798.17	134,498.17	35,469.77	88,520.32	10,508.08	92.20	27,181.52	8,288.25	30%
			Total 07 IT DEPARTMENT		2,470,907.00	240,913.12	2,711,820.12	543,886.64	1,010,751.84	1,157,181.64	57.30	558,489.19	(14,602.55)	-3%
1010	10109000	4205	DEV FINES & FEES	R	(11,500.00)	-	(11,500.00)	-	-	(11,500.00)	0.00	(5,277.90)	5,277.90	-100%
1010	10109000	4605	DONATIONS	R	-	-	-	-	-	-	0.00	(1,500.00)	1,500.00	-100%
1010	10109000	5105	DEV FULL TIME WAGES	E	275,297.00	-	275,297.00	59,723.26	214.11	215,359.63	21.80	34,162.40	25,560.86	75%
1010	10109000	5110	DEV PART-TIME WAGES	E	29,204.00	-	29,204.00	-	-	29,204.00	0.00	-	-	0%
1010	10109000	5115	DEV OVERTIME	E	500.00	-	500.00	-	-	500.00	0.00	-	-	0%
1010	10109000	5130	DEV RETIREMENT	E	42,950.00	-	42,950.00	8,321.22	-	34,628.78	19.40	4,779.90	3,541.32	74%
1010	10109000	5135	DEV INSURANCE	E	48,068.00	-	48,068.00	5,823.55	-	42,244.45	12.10	13,262.50	(7,438.95)	-56%
1010	10109000	5140	DEV WORKERS COMP	E	6,092.00	-	6,092.00	1,188.72	-	4,903.28	19.50	683.26	505.46	74%
1010	10109000	5145	DEV MEDICARE	E	4,422.00	-	4,422.00	857.90	-	3,564.10	19.40	488.68	369.22	76%
1010	10109000	5160	DEV OTHER BENEFITS	E	741.00	-	741.00	114.78	-	626.22	15.50	15.00	99.78	665%
1010	10109000	5205	DEV CONTRACT SERVICES	E	360,000.00	679,309.57	1,039,309.57	162,032.22	612,347.35	264,930.00	74.50	106,755.00	55,277.22	52%
1010	10109000	5210	DEV PROF SERVICES	E	35,000.00	10,411.00	45,411.00	-	8,600.00	36,811.00	18.90	-	-	0%
1010	10109000	5215	DEV TECH SERVICES	E	45,800.00	25,186.00	70,986.00	22,875.00	37,486.00	10,625.00	85.00	22,000.00	875.00	4%
1010	10109000	5300	MATERIALS & SUPPLIES	E	5,000.00	-	5,000.00	-	-	5,000.00	0.00	-	-	0%
1010	10109000	5310	DEV OFFICE EXPENSE	E	29,300.00	10,654.35	39,954.35	2,181.19	35,151.15	2,622.01	93.40	7,869.59	(5,688.40)	-72%
			Total 09 DEVELOPMENT		870,874.00	725,560.92	1,596,434.92	263,117.84	693,798.61	639,518.47	59.90	183,238.43	79,879.41	44%
1010	10112000	4200	LICENSES & PERMITS	R	(600,000.00)	-	(600,000.00)	(262,213.17)	-	(337,786.83)	43.70	(142,075.00)	(120,138.17)	85%
1010	10112000	4205	CITY PLANNER FINES & FEES	R	(30,000.00)	-	(30,000.00)	(4,508.67)	-	(25,491.33)	15.00	(3,586.60)	(922.07)	26%
1010	10112000	5105	CITY PLANNER FULL TIME WAGES	E	866,121.00	-	866,121.00	187,037.53	-	679,083.47	21.60	187,172.55	(135.02)	0%
1010	10112000	5110	CITY PLANNER PART-TIME WAGES	E	46,718.00	-	46,718.00	9,504.77	-	37,213.23	20.30	8,810.33	694.44	8%
1010	10112000	5115	CITY PLANNER OVERTIME	E	3,800.00	-	3,800.00	5,041.17	-	(1,241.17)	132.70	4,246.95	535%	
1010	10112000	5130	CITY PLANNER RETIREMENT	E	126,296.00	-	126,296.00	28,025.67	-	98,270.33	22.20	27,468.31	557.36	2%
1010	10112000	5135	CITY PLANNER INSURANCE	E	238,304.00	-	238,304.00	70,071.20	-	168,232.80	29.40	61,078.82	8,992.38	15%
1010	10112000	5140	CITY PLANNER WORKERS COMP	E	18,135.00	-	18,135.00	4,047.59	-	14,087.41	22.30	3,962.65	84.94	2%

ACCOUNT INFORMATION					2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
1010	10112000	5145	CITY PLANNER MEDICARE	E	12,781.00	-	12,781.00	2,821.83	-	9,959.17	22.10	2,775.75	46.08	2%
1010	10112000	5150	UNIFORM ALLOWANCE	E	2,400.00	-	2,400.00	1,800.00	-	600.00	75.00	1,800.00	-	0%
1010	10112000	5160	CITY PLANNER OTHER BENEFITS	E	2,423.00	-	2,423.00	410.49	-	2,012.51	16.90	75.00	335.49	447%
1010	10112000	5205	CITY PLANNER CONTRACT SERVICES	E	264,200.00	100,559.50	364,759.50	54,384.93	209,922.57	100,452.00	72.50	56,539.23	(2,154.30)	-4%
1010	10112000	5210	CITY PLANNER PROF SERVICES	E	-	10,000.00	10,000.00	-	10,000.00	-	100.00	-	-	0%
1010	10112000	5211	REGULATORY SERVICES	E	30,000.00	7,646.05	37,646.05	4,392.04	23,254.01	10,000.00	73.40	3,815.90	576.14	15%
1010	10112000	5215	CITY PLANNER TECH SERVICES	E	2,000.00	-	2,000.00	-	-	2,000.00	0.00	-	-	0%
1010	10112000	5220	MAINTENANCE SERVICES	E	10,000.00	-	10,000.00	-	5,000.00	5,000.00	50.00	666.25	(666.25)	-100%
1010	10112000	5310	CITY PLANNER OFFICE EXPENSE	E	10,000.00	1,924.31	11,924.31	648.50	3,275.81	8,000.00	32.90	620.00	28.50	5%
			Total 12 CITY PLANNER		1,003,178.00	120,129.86	1,123,307.86	101,463.88	251,452.39	770,391.59	31.40	209,917.41	(108,453.53)	-52%
			Total 40 COMMUNITY ENVIRONMENT		4,344,959.00	1,086,603.90	5,431,562.90	908,468.36	1,956,002.84	2,567,091.70	52.70	951,645.03	(43,176.67)	-5%
1010	10108310	4300	PARKS CHARGES FOR SERVICES	R	(200,000.00)	-	(200,000.00)	(49,967.40)	-	(150,032.60)	25.00	(80,599.04)	30,631.64	-38%
1010	10108310	4325	NON-TAXABLE SALES	R	-	-	-	-	-	-	0.00	(148,933.18)	148,933.18	-100%
1010	10108310	4600	PARKS MISCELLANEOUS	R	-	-	-	(125.00)	-	125.00	100.00	-	(125.00)	100%
1010	10108310	5105	PARKS SRVC FULL TIME WAGES	E	2,008,093.00	-	2,008,093.00	489,132.23	-	1,518,960.77	24.40	359,113.78	130,018.45	36%
1010	10108310	5110	PARKS SRVC PART-TIME WAGES	E	286,468.00	-	286,468.00	38,936.92	-	247,531.08	13.60	49,527.14	(10,590.22)	-21%
1010	10108310	5115	PARKS SRVC OVERTIME	E	26,000.00	-	26,000.00	8,409.36	-	17,590.64	32.30	8,724.94	(315.58)	-4%
1010	10108310	5130	PARKS SRVC RETIREMENT	E	322,363.00	-	322,363.00	75,093.08	-	247,269.92	23.30	58,361.86	16,731.22	29%
1010	10108310	5135	PARKS SRVC INSURANCE	E	578,849.00	-	578,849.00	197,898.14	-	380,950.86	34.20	135,938.81	61,959.33	46%
1010	10108310	5140	PARKS SRVC WORKERS COMP	E	46,419.00	-	46,419.00	10,981.63	-	35,437.37	23.70	8,575.02	2,406.61	28%
1010	10108310	5145	PARKS SRVC MEDICARE	E	32,803.00	-	32,803.00	7,714.67	-	25,088.33	23.50	6,073.74	1,640.93	27%
1010	10108310	5150	PARKS SRVC UNIFORM ALLOW	E	12,900.00	2,999.94	15,899.94	15,521.52	2,578.42	(2,200.00)	113.80	18,629.04	(3,107.52)	-17%
1010	10108310	5160	PARKS SRVC OTHER BENEFITS	E	6,538.00	-	6,538.00	1,306.01	-	5,231.99	20.00	210.91	1,095.10	519%
1010	10108310	5205	PARKS SRVC CONTRACT SRVC	E	587,000.00	27,734.63	614,734.63	81,405.19	409,983.18	123,346.26	79.90	49,658.43	31,746.76	64%
1010	10108310	5210	PARKS SRVC PROF SRVC	E	110,000.00	30,724.25	140,724.25	12,002.41	18,721.84	110,000.00	21.80	10,000.00	2,002.41	20%
1010	10108310	5215	PARKS SRVC TECH SRVC	E	7,650.00	-	7,650.00	3,095.40	904.60	3,650.00	52.30	3,100.00	(4.60)	0%
1010	10108310	5300	PARKS SRVC MATERIALS&SUPPLIES	E	287,250.00	19,082.00	306,332.00	64,580.62	180,852.10	60,899.28	80.10	54,774.69	9,805.93	18%
1010	10108310	5310	PARKS SRVC OFFICE EXPENSE	E	8,000.00	672.05	8,672.05	1,860.53	4,411.52	2,400.00	72.30	2,044.35	(183.82)	-9%
1010	10108320	4300	RECREATION CHARGES FOR SERVICE	R	(150,000.00)	-	(150,000.00)	(56,204.24)	-	(93,795.76)	37.50	(21,260.34)	(34,943.90)	164%
1010	10108320	5110	REC PROG PART-TIME WAGES	E	75,000.00	-	75,000.00	393.09	-	74,606.91	0.50	19.94	373.15	1871%
1010	10108320	5115	OVERTIME	E	1,500.00	-	1,500.00	102.93	-	1,397.07	6.90	-	102.93	100%
1010	10108320	5130	REC PROG RETIREMENT	E	10,710.00	-	10,710.00	69.45	-	10,640.55	0.60	2.80	66.65	2380%
1010	10108320	5135	REC PROG INSURANCE	E	-	-	-	2,214.23	-	(2,214.23)	100.00	-	2,214.23	100%
1010	10108320	5140	REC PROG WORKERS COMP	E	1,523.00	-	1,523.00	9.92	-	1,513.08	0.70	0.40	9.52	2380%
1010	10108320	5145	REC PROG MEDICARE	E	1,110.00	-	1,110.00	7.17	-	1,102.83	0.60	0.29	6.88	2372%
1010	10108320	5150	UNIFORM ALLOWANCE	E	3,000.00	-	3,000.00	-	2,000.00	1,000.00	66.70	-	-	0%
1010	10108320	5160	REC PROG OTHER BENEFITS	E	-	-	-	0.63	-	(0.63)	100.00	-	0.63	100%
1010	10108320	5205	REC PROG CONTRACT SERVICES	E	292,000.00	6,189.80	298,189.80	48,559.05	92,185.50	157,559.05	47.20	53,575.99	(5,016.94)	-9%
1010	10108320	5210	REC PROG PROF SERVICES	E	93,650.00	16,688.62	110,338.62	17,096.62	32,242.00	61,000.00	44.70	18,457.57	(1,360.95)	-7%
1010	10108320	5215	REC PROG TECH SERVICES	E	27,150.00	-	27,150.00	13,500.00	6,750.00	6,900.00	74.60	13,437.16	62.84	0%
1010	10108320	5225	REC PROG PROF DEVELOPMENT	E	5,000.00	40.00	5,040.00	-	220.00	3,730.00	26.00	-	220.00	100%
1010	10108320	5300	REC PROG MATERIALS&SUPPLIES	E	115,750.00	14,694.63	130,444.63	19,289.22	45,060.41	66,095.00	49.30	23,794.11	(4,504.89)	-19%
1010	10108320	5310	REC PROG OFFICE EXPENSE	E	11,000.00	1,609.30	12,609.30	1,637.27	8,524.17	2,447.86	80.60	979.00	658.27	67%
1010	10108350	5100	P&R ELECTED&APPOINTED WAGES	E	3,000.00	-	3,000.00	200.00	-	2,800.00	6.70	150.00	50.00	33%
1010	10108350	5140	P&R BOARD WORKERS COMP	E	60.00	-	60.00	4.00	-	56.00	6.70	3.00	1.00	33%
1010	10108350	5145	P&R BOARD MEDICARE	E	45.00	-	45.00	2.92	-	42.08	6.50	2.19	0.73	33%
1010	10108350	5160	OTHER BENEFITS	E	150.00	-	150.00	-	-	150.00	0.00	-	-	0%
1010	10108360	5100	LANDSCAPE ELECTED&APPOINTED	E	8,400.00	-	8,400.00	1,600.00	-	6,800.00	19.00	1,300.00	300.00	23%
1010	10108360	5140	LANDSCAPE WORKERS COMP	E	168.00	-	168.00	32.00	-	136.00	19.00	26.00	6.00	23%
1010	10108360	5145	LANDSCAPE MEDICARE	E	126.00	-	126.00	23.20	-	102.80	18.40	18.85	4.35	23%
1010	10108360	5160	OTHER BENEFITS	E	210.00	-	210.00	-	-	210.00	0.00	-	-	0%
1010	10108410	5205	STREET TREES CONTRACT SRVC	E	419,500.00	214,270.18	633,770.18	222,415.03	93,216.65	318,138.50	49.80	21,450.00	200,965.03	937%
1010	10108410	5210	STREET TREES PROF SRVC	E	-	1,467.50	1,467.50	-	-	-	100.00	-	1,467.50	100%
1010	10108410	5300	STREET TREE MATERIALS&SUPPLIES	E	12,000.00	1,326.53	13,326.53	1,675.51	11,651.02	-	100.00	6,725.23	(5,049.72)	-75%
			Total 08 PARKS & RECREATION		5,051,385.00	337,499.43	5,388,884.43	1,232,047.01	910,171.41	3,246,666.01	39.80	653,882.68	578,164.33	88%
			Total 45 LEISURE TIME ACTIVITIES		5,051,385.00	337,499.43	5,388,884.43	1,232,047.01	910,171.41	3,246,666.01	39.80	653,882.68	578,164.33	88%
1010			Total 1010 GENERAL FUND		(89,199.00)	7,157,048.83	7,067,849.83	805,363.23	14,823,057.10	(8,560,570.50)	221.10	(1,018,682.99)	1,824,046.22	-179%
2200	22011000	4115	STREETS AUTO & GAS TAX	R	(2,200,000.00)	-	(2,200,000.00)	(565,752.01)	-	(1,634,247.99)	25.70	(563,921.51)	(1,830.50)	0%
2200	22011000	4300	CHARGES FOR SERVICES	R	(9,644.00)	-	(9,644.00)	-	-	(9,644.00)	0.00	-	-	0%
2200	22011000	4600	STREETS MISCELLANEOUS	R	-	-	-	(510.00)	-	510.00	100.00	(750.00)	240.00	-32%
2200	22011000	5105	STREETS FULL TIME WAGES	E	354,706.00	-	354,706.00	109,521.22	-	245,184.78	30.90	171,878.26	(62,357.04)	-36%
2200	22011000	5110	STREETS PART-TIME WAGES	E	12,000.00	-	12,000.00	-	-	12,000.00	0.00	-	-	0%
2200	22011000	5115	STREETS OVERTIME	E	28,000.00	-	28,000.00	20,053.29	-	7,946.71	71.60	49,428.78	(29,375.49)	-59%
2200	22011000	5130	STREETS RETIREMENT	E	54,525.00	-	54,525.00	18,140.21	-	36,384.79	33.30	30,917.93	(12,777.72)	-41%
2200	22011000	5135	STREETS INSURANCE	E	110,493.00	-	110,493.00	46,256.16	-	64,236.84	41.90	73,694.74	(27,438.58)	-37%

ACCOUNT INFORMATION					2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
2200	22011000	5140	STREETS WORKERS COMP	E	7,830.00	-	7,830.00	2,656.77	-	5,173.23	33.90	4,540.97	(1,884.20)	-41%
2200	22011000	5145	STREETS MEDICARE	E	5,507.00	-	5,507.00	1,876.84	-	3,630.16	34.10	2,847.14	(970.30)	-34%
2200	22011000	5150	STREETS UNIFORM ALLOW	E	6,575.00	2,828.98	9,403.98	4,398.48	5,306.50	(301.00)	103.20	5,919.98	(1,521.50)	-26%
2200	22011000	5160	STREETS OTHER BENEFITS	E	1,010.00	-	1,010.00	233.99	-	776.01	23.20	77.61	156.38	201%
2200	22011000	5205	STREETS CONTRACT SERVICES	E	-	48,015.30	48,015.30	41,487.82	6,527.48	-	100.00	2,550.35	38,937.47	1527%
2200	22011000	5210	PROFESSIONAL SERVICES	E	4,500.00	5,323.78	9,823.78	2,705.80	7,057.98	60.00	99.40	778.73	1,927.07	247%
2200	22011000	5215	STREETS TECH SERVICES	E	16,580.00	340.83	16,920.83	6,118.00	3,040.83	7,762.00	54.10	3,409.00	2,709.00	79%
2200	22011000	5220	STREETS MAINT SERVICES	E	36,000.00	16,626.06	52,626.06	-	52,626.06	-	100.00	-	-	0%
2200	22011000	5300	STREETS MATERIALS&SUPPLIES	E	319,500.00	74,409.98	393,909.98	133,273.88	260,636.10	-	100.00	151,710.78	(18,436.90)	-12%
2200	22011000	5310	STREETS OFFICE EXPENSE	E	1,800.00	-	1,800.00	-	1,800.00	-	100.00	599.85	(599.85)	-100%
2200	22011000	5315	STREETS EE RELATIONS&SAFTY	E	3,600.00	347.86	3,947.86	869.20	3,078.66	-	100.00	1,964.78	(1,095.58)	-56%
2200	22011000	5320	STREETS OPERATING EQUIP	E	18,000.00	15,486.43	33,486.43	-	33,486.43	-	100.00	6,386.16	(6,386.16)	-100%
2200	22011000	5325	STREETS UTILITIES	E	16,100.00	6,225.65	22,325.65	3,706.70	14,765.98	3,852.97	82.70	3,327.87	378.83	11%
2200	22011000	5510	STREETS CAPITAL EQUIP	E	550,000.00	200,000.00	750,000.00	197,086.00	263,414.00	-	61.40	-	197,086.00	100%
2200	22011000	5900	STREETS TRANSFER OUT	E	596,854.00	-	596,854.00	-	-	596,854.00	0.00	-	-	0%
			Total 11 PUBLIC SERVICE		(66,064.00)	369,604.87	303,540.87	22,122.35	651,740.02	(370,321.50)	222.00	(54,638.58)	76,760.93	-140%
			Total 35 TRANSPORTATION		(66,064.00)	369,604.87	303,540.87	22,122.35	651,740.02	(370,321.50)	222.00	(54,638.58)	76,760.93	-140%
2200			Total 2200 STREET FUND		(66,064.00)	369,604.87	303,540.87	22,122.35	651,740.02	(370,321.50)	222.00	(54,638.58)	76,760.93	-140%
2220	22211000	4115	STATE HGHWY AUTO & GAS TAX	R	(160,000.00)	-	(160,000.00)	(40,766.92)	-	(119,233.08)	25.50	(40,398.75)	(368.17)	1%
2220	22211000	5105	FULL TIME WAGES	E	-	-	-	1,178.90	-	(1,178.90)	100.00	8,921.36	(7,742.46)	-87%
2220	22211000	5115	STATE HGHWY OVERTIME	E	-	-	-	428.93	-	(428.93)	100.00	2,607.09	(2,178.16)	-84%
2220	22211000	5130	STATE HGHWY RETIREMENT	E	-	-	-	225.08	-	(225.08)	100.00	1,608.26	(1,383.18)	-86%
2220	22211000	5135	INSURANCE	E	-	-	-	575.39	-	(575.39)	100.00	3,941.37	(3,365.98)	-85%
2220	22211000	5140	STATE HGHWY WORKERS COMP	E	-	-	-	32.85	-	(32.85)	100.00	236.50	(203.65)	-86%
2220	22211000	5145	STATE HGHWY MEDICARE	E	-	-	-	23.14	-	(23.14)	100.00	147.61	(124.47)	-84%
2220	22211000	5150	UNIFORM ALLOWANCE	E	400.00	-	400.00	35.00	400.00	(35.00)	108.80	300.00	(265.00)	-88%
2220	22211000	5160	OTHER BENEFITS	E	-	-	-	2.27	-	(2.27)	100.00	3.95	(1.68)	-43%
2220	22211000	5205	STATE HGHWY CONTRACT SERVICES	E	-	12,919.81	12,919.81	2,401.88	10,457.93	60.00	99.50	2,657.44	(255.56)	-10%
2220	22211000	5210	PROFESSIONAL SERVICES	E	500.00	-	500.00	275.80	224.20	-	100.00	-	275.80	100%
2220	22211000	5215	STATE HGHWY TECH SERVICES	E	7,620.00	6,500.00	14,120.00	7,052.50	447.50	6,620.00	53.10	3,409.00	3,643.50	107%
2220	22211000	5220	STATE HGHWY MAINT SERVICES	E	4,000.00	17,000.00	21,000.00	-	21,000.00	-	100.00	2,987.70	(2,987.70)	-100%
2220	22211000	5300	STATE HGHWY MATERIALS&SUPPLIES	E	35,500.00	2,796.34	38,296.34	12,076.47	26,219.87	-	100.00	14,516.47	(2,440.00)	-17%
2220	22211000	5310	OFFICE EXPENSE	E	200.00	-	200.00	-	200.00	-	100.00	-	-	0%
2220	22211000	5315	EMPLOYEE RELATIONS & SAFETY	E	400.00	-	400.00	96.57	303.43	-	100.00	-	96.57	100%
2220	22211000	5320	OPERATING EQUIPMENT	E	2,000.00	-	2,000.00	-	2,000.00	-	100.00	-	-	0%
2220	22211000	5325	STATE HGHWY UTILITIES	E	15,800.00	6,019.18	21,819.18	2,074.48	15,058.69	4,686.01	78.50	2,444.34	(369.86)	-15%
			Total 11 PUBLIC SERVICE		(93,580.00)	45,235.33	(48,344.67)	(14,287.66)	76,311.62	(110,368.63)	-128.30	3,382.34	(17,670.00)	-522%
			Total 35 TRANSPORTATION		(93,580.00)	45,235.33	(48,344.67)	(14,287.66)	76,311.62	(110,368.63)	-128.30	3,382.34	(17,670.00)	-522%
2220			Total 2220 STATE HIGHWAY FUND		(93,580.00)	45,235.33	(48,344.67)	(14,287.66)	76,311.62	(110,368.63)	-128.30	3,382.34	(17,670.00)	-522%
2240	22411010	4020	TRIANGLE PILOT	R	(529,300.00)	-	(529,300.00)	-	-	(529,300.00)	0.00	-	-	0%
2240	22411010	4305	MINIMUM SERVICE PAYMENTS	R	(5,000.00)	-	(5,000.00)	-	-	(5,000.00)	0.00	-	-	0%
2240	22411010	5210	EASTGATE TRI PROF SERVICES	E	10,500.00	-	10,500.00	-	-	10,500.00	0.00	-	-	0%
2240	22411010	5505	CAPITAL PROJECT/IMPROVEMENT	E	-	544,159.00	544,159.00	-	544,159.00	-	100.00	-	-	0%
2240	22411020	4020	PIZZUTTI PILOT	R	(685,100.00)	-	(685,100.00)	-	-	(685,100.00)	0.00	-	-	0%
2240	22411020	4110	PIZZUTTI HOMESTEAD & ROLL	R	(500.00)	-	(500.00)	-	-	(500.00)	0.00	-	-	0%
2240	22411020	5210	EASTGATE PIZ PROF SERVICES	E	7,500.00	-	7,500.00	-	-	7,500.00	0.00	-	-	0%
2240	22411020	5400	PRINCIPAL RETIREMENT	E	27,816.00	-	27,816.00	13,907.40	13,908.60	-	100.00	-	13,907.40	100%
2240	22411020	5505	EASTGATE CAPITAL PROJ/IMPROV	E	-	1,375,000.00	1,375,000.00	574.00	1,024,426.00	350,000.00	74.50	11,195.08	(10,621.08)	-95%
2240	22411030	4020	MANOR HOMES PILOT	R	(339,700.00)	-	(339,700.00)	-	-	(339,700.00)	0.00	-	-	0%
2240	22411030	4110	MANOR HOMES HOMESTD & ROLL	R	(30,000.00)	-	(30,000.00)	-	-	(30,000.00)	0.00	-	-	0%
2240	22411030	5210	MANOR HOMES PROF SERVICES	E	5,100.00	-	5,100.00	-	-	5,100.00	0.00	-	-	0%
2240	22411030	5505	CAPITAL PROJECT/IMPROVEMENT	E	-	164,609.00	164,609.00	-	164,609.00	-	100.00	-	-	0%
2240	22411030	5900	MANOR HOMES TRANSFER OUT	E	145,000.00	-	145,000.00	145,000.00	-	-	100.00	-	145,000.00	100%
2240	22411040	4020	WEST GAHANNA PILOT	R	(495,100.00)	-	(495,100.00)	-	-	(495,100.00)	0.00	-	-	0%
2240	22411040	4110	WEST GAHANNA HOMESTD & ROLL	R	(1,000.00)	-	(1,000.00)	-	-	(1,000.00)	0.00	-	-	0%
2240	22411040	5205	WEST GAHANNA CONTRACT SRVC	E	170,101.00	-	170,101.00	-	-	170,101.00	0.00	-	-	0%
2240	22411040	5210	WEST GAHANNA PROF SERVICES	E	6,900.00	-	6,900.00	-	-	6,900.00	0.00	-	-	0%
2240	22411040	5505	WEST GAHANNA CAPITAL PROJ	E	40,000.00	-	40,000.00	-	-	40,000.00	0.00	-	-	0%
2240	22411050	4020	CREEKSIDE PILOT	R	(224,100.00)	-	(224,100.00)	-	-	(224,100.00)	0.00	-	-	0%
2240	22411050	4110	CREEKSIDE HOMESTEAD & ROLL	R	(10,000.00)	-	(10,000.00)	-	-	(10,000.00)	0.00	-	-	0%
2240	22411050	5210	CREEKSIDE PROF SERVICES	E	2,300.00	-	2,300.00	-	-	2,300.00	0.00	-	-	0%
2240	22411050	5900	CREEKSIDE TRANSFER OUT	E	150,000.00	-	150,000.00	-	-	150,000.00	0.00	-	-	0%
2240	22411060	4020	BUCKLES PILOT	R	(177,400.00)	-	(177,400.00)	-	-	(177,400.00)	0.00	-	-	0%
2240	22411060	5205	BUCKLES CONTRACT SERVICES	E	100,200.00	-	100,200.00	-	-	100,200.00	0.00	-	-	0%
2240	22411060	5210	BUCKLES PROF SERVICES	E	2,100.00	-	2,100.00	-	-	2,100.00	0.00	-	-	0%

ACCOUNT INFORMATION				2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025			
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
2240	22411060	5510	CAPITAL EQUIPMENT	E	100,000.00	540,000.00	640,000.00	117,153.45	422,846.55	100,000.00	84.40	-	117,153.45	100%
2240	22411070	4020	HAMILTON RD PILOT	R	(517,300.00)	-	(517,300.00)	-	-	(517,300.00)	0.00	-	-	0%
2240	22411070	5210	HAMILTON RD PROF SERVICES	E	7,700.00	-	7,700.00	-	-	7,700.00	0.00	-	-	0%
2240	22411070	5500	CAPITAL MAINTENANCE	E	315,000.00	400,000.00	715,000.00	-	565,000.00	150,000.00	79.00	-	-	0%
2240	22411070	5505	CAPITAL PROJECT/IMPROVEMENT	E	-	231,780.00	231,780.00	-	181,780.00	50,000.00	78.40	-	-	0%
2240	22411080	4020	CENTRAL PARK PILOT	R	(522,900.00)	-	(522,900.00)	-	-	(522,900.00)	0.00	-	-	0%
2240	22411080	4305	MINIMUM SERVICE PAYMENTS	R	(10,000.00)	-	(10,000.00)	-	-	(10,000.00)	0.00	-	-	0%
2240	22411080	5205	CONTRACT SERVICES	E	-	590,000.00	590,000.00	590,000.00	-	-	100.00	-	590,000.00	100%
2240	22411080	5210	CENTRAL PARK PROF SERVICES	E	6,200.00	-	6,200.00	-	-	6,200.00	0.00	-	-	0%
2240	22411080	5400	PRINCIPAL RETIREMENT	E	-	43,574.00	43,574.00	-	-	43,574.00	0.00	-	-	0%
2240	22411080	5405	INTEREST & FISCAL CHARGES	E	-	30,900.00	30,900.00	-	-	30,900.00	0.00	-	-	0%
2240	22411080	5500	CAPITAL MAINTENANCE	E	100,000.00	-	100,000.00	-	-	100,000.00	0.00	-	-	0%
2240	22411080	5505	CAPITAL PROJECT/IMPROVEMENT	E	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	100.00	-	-	0%
2240	22411090	4020	NORTH TRIANGLE PILOT	R	(624,300.00)	-	(624,300.00)	-	-	(624,300.00)	0.00	-	-	0%
2240	22411090	4110	NORTH TRIANGLE HOME & ROLLBACK	R	(4,600.00)	-	(4,600.00)	-	-	(4,600.00)	0.00	-	-	0%
2240	22411090	5210	NORTH TRIANG PROF SERVICES	E	9,300.00	-	9,300.00	-	-	9,300.00	0.00	-	-	0%
2240	22411100	4020	JOHNS PAYMENT IN-LIEU OF TAXES	R	(345,100.00)	-	(345,100.00)	-	-	(345,100.00)	0.00	-	-	0%
2240	22411100	5205	JOHNSTOWN CONTRACT SERVICES	E	118,400.00	-	118,400.00	-	-	118,400.00	0.00	-	-	0%
2240	22411100	5210	JOHNSTOWN PROF SERVICES	E	4,100.00	-	4,100.00	-	-	4,100.00	0.00	-	-	0%
2240	22411100	5500	CAPITAL MAINTENANCE	E	-	875,000.00	875,000.00	-	875,000.00	-	100.00	-	-	0%
			Total 11 PUBLIC SERVICE		(3,193,183.00)	5,795,022.00	2,601,839.00	866,634.85	4,791,729.15	(3,056,525.00)	217.50	11,195.08	855,439.77	7641%
			Total 40 COMMUNITY ENVIRONMENT		(3,193,183.00)	5,795,022.00	2,601,839.00	866,634.85	4,791,729.15	(3,056,525.00)	217.50	11,195.08	855,439.77	7641%
2240			Total 2240 TAX INCREMENT FUND		(3,193,183.00)	5,795,022.00	2,601,839.00	866,634.85	4,791,729.15	(3,056,525.00)	217.50	11,195.08	855,439.77	7641%
2250	22510000	4120	STATE TRUST REVENUE SHARING	R	(20,000.00)	-	(20,000.00)	-	-	(20,000.00)	0.00	(315.72)	315.72	-100%
2250	22510000	5205	STATE TRUST CONTRACT SERVICES	E	92,300.00	-	92,300.00	51,373.95	40,926.05	-	100.00	4,706.12	46,667.83	992%
2250	22510000	5300	MATERIALS & SUPPLIES	E	-	7,321.52	7,321.52	6,028.32	1,293.20	-	100.00	-	6,028.32	100%
2250	22510000	5320	OPERATING EQUIPMENT	E	-	1,996.00	1,996.00	1,146.00	-	850.00	57.40	2,938.66	(1,792.66)	-61%
			Total 10 PUBLIC SAFETY		72,300.00	9,317.52	81,617.52	58,548.27	42,219.25	(19,150.00)	123.50	7,329.06	51,219.21	699%
			Total 25 SECURITY OF PERSONS & PROP		72,300.00	9,317.52	81,617.52	58,548.27	42,219.25	(19,150.00)	123.50	7,329.06	51,219.21	699%
2250			Total 2250 LAW ENFORCEMENT TRUST FU		72,300.00	9,317.52	81,617.52	58,548.27	42,219.25	(19,150.00)	123.50	7,329.06	51,219.21	699%
2260	22610000	4205	ENFORCE & ED FINES & FEES	R	(4,500.00)	-	(4,500.00)	(946.61)	-	(3,553.39)	21.00	(79,435.02)	78,488.41	-99%
2260	22610000	5510	CAPITAL EQUIPMENT	E	25,000.00	-	25,000.00	21,246.00	3,754.00	-	100.00	-	21,246.00	100%
			Total 10 PUBLIC SAFETY		20,500.00	-	20,500.00	20,299.39	3,754.00	(3,553.39)	117.30	(79,435.02)	99,734.41	-126%
			Total 25 SECURITY OF PERSONS & PROP		20,500.00	-	20,500.00	20,299.39	3,754.00	(3,553.39)	117.30	(79,435.02)	99,734.41	-126%
2260			Total 2260 ENFORCE & EDUCATION FUND		20,500.00	-	20,500.00	20,299.39	3,754.00	(3,553.39)	117.30	(79,435.02)	99,734.41	-126%
2270	22708000	4605	PARKS & REC DONATIONS	R	-	-	-	(4,500.00)	-	4,500.00	100.00	(900.00)	(3,600.00)	400%
			Total 08 PARKS & RECREATION		-	-	-	(4,500.00)	-	4,500.00	100.00	(900.00)	(3,600.00)	400%
			Total 45 LEISURE TIME ACTIVITIES		-	-	-	(4,500.00)	-	4,500.00	100.00	(900.00)	(3,600.00)	400%
2270			Total 2270 PARKS & REC DONATION FUN		-	-	-	(4,500.00)	-	4,500.00	100.00	(900.00)	(3,600.00)	400%
2280	22808600	5320	BOAT SFTY OPERATING EQUIPMENT	E	-	1,540.02	1,540.02	-	1,540.02	-	100.00	-	-	0%
			Total 08 PARKS & RECREATION		-	1,540.02	1,540.02	-	1,540.02	-	100.00	-	-	0%
			Total 45 LEISURE TIME ACTIVITIES		-	1,540.02	1,540.02	-	1,540.02	-	100.00	-	-	0%
2280			Total 2280 PERMANENT IMPROVEMENT FU		-	1,540.02	1,540.02	-	1,540.02	-	100.00	-	-	0%
2290	22904000	4205	CLERK COMP FINES & FEES	R	(25,000.00)	-	(25,000.00)	(6,040.00)	-	(18,960.00)	24.20	(5,479.00)	(561.00)	10%
2290	22904000	5205	CLERK COMP CONTRACT SERVICES	E	15,000.00	-	15,000.00	-	15,000.00	-	100.00	-	-	0%
2290	22904000	5215	CLERK COMP TECH SERVICES	E	47,000.00	19,022.18	66,022.18	5,373.29	23,915.89	36,733.00	44.40	4,857.00	516.29	11%
			Total 04 MAYOR'S COURT		37,000.00	19,022.18	56,022.18	(666.71)	38,915.89	17,773.00	68.30	(622.00)	(44.71)	7%
			Total 20 GENERAL GOVERNMENT		37,000.00	19,022.18	56,022.18	(666.71)	38,915.89	17,773.00	68.30	(622.00)	(44.71)	7%
2290			Total 2290 CLERK OF COURT COMPUTER		37,000.00	19,022.18	56,022.18	(666.71)	38,915.89	17,773.00	68.30	(622.00)	(44.71)	7%
2310	23111000	4115	PERMISSIVE TAX AUTO & GAS TAX	R	-	(220,000.00)	(220,000.00)	(138,066.85)	-	(81,933.15)	62.80	-	(138,066.85)	100%
2310	23111000	5505	PERMISSIVE TAX CAPITAL PROJ	E	-	220,000.00	220,000.00	138,066.85	-	81,933.15	100.00	-	138,066.85	100%
			Total 11 PUBLIC SERVICE		-	-	-	-	81,933.15	(81,933.15)	100.00	-	-	0%
			Total 35 TRANSPORTATION		-	-	-	-	81,933.15	(81,933.15)	100.00	-	-	0%
2310			Total 2310 COUNTY PERMISSIVE FUND		-	-	-	-	81,933.15	(81,933.15)	100.00	-	-	0%
2320	23211000	5500	CAPITAL MAINTENANCE	E	-	42,026.83	42,026.83	-	-	42,026.83	0.00	-	-	0%
			Total 11 PUBLIC SERVICE		-	42,026.83	42,026.83	-	-	42,026.83	0.00	-	-	0%
			Total 35 TRANSPORTATION		-	42,026.83	42,026.83	-	-	42,026.83	0.00	-	-	0%
2320			Total 2320 CUL-DE-SAC MAINTENANCE F		-	42,026.83	42,026.83	-	-	42,026.83	0.00	-	-	0%
2330	23306000	5505	ARP CAPITAL PROJECT/IMPROV	E	-	-	-	-	-	-	0.00	84,071.29	(84,071.29)	-100%
			Total 06 FINANCE DEPARTMENT		-	-	-	-	-	-	0.00	84,071.29	(84,071.29)	-100%
			Total 30 PUBLIC HEALTH & WELFARE		-	-	-	-	-	-	0.00	84,071.29	(84,071.29)	-100%
2330			Total 2330 ARP FUND		-	-	-	-	-	-	0.00	84,071.29	(84,071.29)	-100%
2340	23404000	4205	COURT COMP FINES & FEES	R	(800.00)	-	(800.00)	(18.00)	-	(782.00)	2.30	(711.00)	693.00	-97%
			Total 04 MAYOR'S COURT		(800.00)	-	(800.00)	(18.00)	-	(782.00)	2.30	(711.00)	693.00	-97%
			Total 20 GENERAL GOVERNMENT		(800.00)	-	(800.00)	(18.00)	-	(782.00)	2.30	(711.00)	693.00	-97%

ACCOUNT INFORMATION				2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025			
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
2340			Total 2340 COURT COMPUTERIZATION FU		(800.00)	-	(800.00)	(18.00)	-	(782.00)	2.30	(711.00)	693.00	-97%
2350	23510000	4120	FEDERAL TRUST REVENUE SHARING	R	(1,000.00)	-	(1,000.00)	-	-	(1,000.00)	0.00	-	-	0%
2350	23510000	5300	MATERIALS & SUPPLIES	E	4,000.00	-	4,000.00	-	-	4,000.00	0.00	-	-	0%
			Total 10 PUBLIC SAFETY		3,000.00	-	3,000.00	-	-	3,000.00	0.00	-	-	0%
			Total 25 SECURITY OF PERSONS & PROP		3,000.00	-	3,000.00	-	-	3,000.00	0.00	-	-	0%
2350			Total 2350 FED LAW ENFORCE TRUST FU		3,000.00	-	3,000.00	-	-	3,000.00	0.00	-	-	0%
2360	23610000	4120	TREASURY TRUST REVENUE SHARING	R	(12,000.00)	-	(12,000.00)	(1,484.28)	-	(10,515.72)	12.40	(813.60)	(670.68)	82%
2360	23610000	5320	OPERATING EQUIPMENT	E	15,000.00	6,750.00	21,750.00	4,885.74	1,864.26	15,000.00	31.00	3,195.85	1,689.89	53%
			Total 10 PUBLIC SAFETY		3,000.00	6,750.00	9,750.00	3,401.46	1,864.26	4,484.28	54.00	2,382.25	1,019.21	43%
			Total 25 SECURITY OF PERSONS & PROP		3,000.00	6,750.00	9,750.00	3,401.46	1,864.26	4,484.28	54.00	2,382.25	1,019.21	43%
2360			Total 2360 TREASURY EQUIT SHARE FUN		3,000.00	6,750.00	9,750.00	3,401.46	1,864.26	4,484.28	54.00	2,382.25	1,019.21	43%
2370	23710000	4100	AG TRAINING GRANTS	R	(79,000.00)	-	(79,000.00)	(109,166.76)	-	30,166.76	138.20	-	(109,166.76)	100%
2370	23710000	5225	AG TRAINING PROF DEVELOPMENT	E	-	2,850.00	2,850.00	2,850.00	-	-	100.00	15,595.00	(12,745.00)	-82%
2370	23710000	5300	MATERIALS & SUPPLIES	E	100,000.00	-	100,000.00	11,356.37	79,122.43	9,521.20	90.50	-	11,356.37	100%
			Total 10 PUBLIC SAFETY		21,000.00	2,850.00	23,850.00	(94,960.39)	79,122.43	39,687.96	-66.40	15,595.00	(110,555.39)	-709%
			Total 25 SECURITY OF PERSONS & PROP		21,000.00	2,850.00	23,850.00	(94,960.39)	79,122.43	39,687.96	-66.40	15,595.00	(110,555.39)	-709%
2370			Total 2370 AG PEACE OFFICER TRAIN F		21,000.00	2,850.00	23,850.00	(94,960.39)	79,122.43	39,687.96	-66.40	15,595.00	(110,555.39)	-709%
2390	23910000	4100	GRANTS	R	(50,000.00)	-	(50,000.00)	-	-	(50,000.00)	0.00	-	-	0%
2390	23910000	5215	TECHNOLOGY SERVICES	E	10,000.00	-	10,000.00	-	-	10,000.00	0.00	-	-	0%
			Total 10 PUBLIC SAFETY		(40,000.00)	-	(40,000.00)	-	-	(40,000.00)	0.00	-	-	0%
			Total 25 SECURITY OF PERSONS & PROP		(40,000.00)	-	(40,000.00)	-	-	(40,000.00)	0.00	-	-	0%
2390			Total 2390 OCJS GRANT FUND		(40,000.00)	-	(40,000.00)	-	-	(40,000.00)	0.00	-	-	0%
2400	24010000	4000	INCOME TAXES	R	(1,875,200.00)	-	(1,875,200.00)	(434,837.03)	-	(1,440,362.97)	23.20	(360,918.15)	(73,918.88)	20%
2400	24010000	4005	REFUNDS	R	46,880.00	-	46,880.00	4,747.45	-	42,132.55	10.10	7,348.52	(2,601.07)	-35%
2400	24010000	4210	PENALTY & INTEREST	R	(21,600.00)	-	(21,600.00)	(10,434.61)	-	(11,165.39)	48.30	(5,562.25)	(4,872.36)	88%
2400	24010110	4300	POLICE CHARGES FOR SERVICES	R	(230,000.00)	-	(230,000.00)	-	-	(230,000.00)	0.00	(106,588.01)	106,588.01	-100%
2400	24010110	5105	POLICE FULL TIME WAGES	E	535,864.00	-	535,864.00	143,025.37	-	392,838.63	26.70	135,014.09	8,011.28	6%
2400	24010110	5115	POLICE OVERTIME	E	5,500.00	-	5,500.00	5,942.38	-	(442.38)	108.00	4,433.17	1,509.21	34%
2400	24010110	5135	POLICE INSURANCE	E	156,383.00	-	156,383.00	35,212.47	-	121,170.53	22.50	35,664.04	(451.57)	-1%
2400	24010110	5140	POLICE WORKERS COMP	E	10,721.00	-	10,721.00	2,979.40	-	7,741.60	27.80	2,780.88	198.52	7%
2400	24010110	5145	POLICE MEDICARE	E	7,535.00	-	7,535.00	2,099.75	-	5,435.25	27.90	1,962.18	137.57	7%
2400	24010110	5150	POLICE UNIFORM ALLOW	E	3,000.00	-	3,000.00	161.65	2,838.35	-	100.00	-	161.65	100%
2400	24010110	5160	POLICE OTHER BENEFITS	E	1,116.00	-	1,116.00	228.05	-	887.95	20.40	37.50	190.55	508%
2400	24010110	5225	POLICE PROF DEVELOPMENT	E	10,000.00	-	10,000.00	6,729.00	196.00	6,729.00	32.70	4,700.00	(1,625.00)	-35%
2400	24010110	5900	POLICE TRANSFER OUT	E	1,194,529.00	-	1,194,529.00	424,524.44	-	770,004.56	35.50	-	424,524.44	100%
2400	24010120	5205	SAFETY ADMIN CONTRACT SERVICES	E	-	-	-	-	-	-	0.00	27,068.00	(27,068.00)	-100%
2400	24010150	4100	STEP GRANTS	R	-	-	-	-	-	-	0.00	(1,693.00)	1,693.00	-100%
			Total 10 PUBLIC SAFETY		(155,272.00)	-	(155,272.00)	176,724.32	3,034.35	(335,030.67)	-115.80	(255,753.03)	432,477.35	-169%
			Total 25 SECURITY OF PERSONS & PROP		(155,272.00)	-	(155,272.00)	176,724.32	3,034.35	(335,030.67)	-115.80	(255,753.03)	432,477.35	-169%
2400			Total 2400 PUBLIC SAFETY FUND		(155,272.00)	-	(155,272.00)	176,724.32	3,034.35	(335,030.67)	-115.80	(255,753.03)	432,477.35	-169%
2410	24111000	4200	ROW LICENSES & PERMITS	R	-	-	-	(63,975.00)	-	63,975.00	100.00	(95,200.00)	31,225.00	-33%
2410	24111000	4205	RIGHT OF WAY FINES & FEES	R	(632,500.00)	-	(632,500.00)	(103,841.23)	-	(528,658.77)	16.40	(40,000.00)	(63,841.23)	160%
2410	24111000	5210	ROW PROFESSIONAL SERVICES	E	295,000.00	615,636.96	910,636.96	84,007.75	496,629.21	330,000.00	63.80	24,797.31	59,210.44	239%
			Total 11 PUBLIC SERVICE		(337,500.00)	615,636.96	278,136.96	(83,808.48)	496,629.21	(134,683.77)	148.40	(110,402.69)	26,594.21	-24%
			Total 35 TRANSPORTATION		(337,500.00)	615,636.96	278,136.96	(83,808.48)	496,629.21	(134,683.77)	148.40	(110,402.69)	26,594.21	-24%
2410			Total 2410 RIGHT OF WAY FUND		(337,500.00)	615,636.96	278,136.96	(83,808.48)	496,629.21	(134,683.77)	148.40	(110,402.69)	26,594.21	-24%
2420	24208000	4000	INCOME TAXES	R	(1,406,400.00)	-	(1,406,400.00)	(276,714.47)	-	(1,129,685.53)	19.70	(340,294.26)	63,579.79	-19%
2420	24208000	4005	REFUNDS	R	35,160.00	-	35,160.00	3,021.10	-	32,138.90	8.60	6,928.60	(3,907.50)	-56%
2420	24208000	4210	PENALTY & INTEREST	R	(16,200.00)	-	(16,200.00)	(6,640.21)	-	(9,559.79)	41.00	(5,244.40)	(1,395.81)	27%
2420	24208310	5105	PARKS SRVC FULL TIME WAGES	E	100,585.00	-	100,585.00	25,380.75	-	75,204.25	25.20	20,517.41	4,863.34	24%
2420	24208310	5115	PARKS SRVC OVERTIME	E	5,000.00	-	5,000.00	13.28	-	4,986.72	0.30	641.25	(627.97)	-98%
2420	24208310	5130	PARKS SRVC RETIREMENT	E	14,626.00	-	14,626.00	3,555.17	-	11,070.83	24.30	2,962.21	592.96	20%
2420	24208310	5135	PARKS SRVC INSURANCE	E	7,631.00	-	7,631.00	3,568.89	-	4,062.11	46.80	2,378.52	1,190.37	50%
2420	24208310	5140	PARKS SRVC WORKERS COMP	E	2,125.00	-	2,125.00	521.88	-	1,603.12	24.60	435.71	86.17	20%
2420	24208310	5145	PARKS SRVC MEDICARE	E	1,519.00	-	1,519.00	371.97	-	1,147.03	24.50	303.08	68.89	23%
2420	24208310	5150	PARKS SRVC UNIFORM ALLOW	E	700.00	-	700.00	700.00	-	-	100.00	600.00	100.00	17%
2420	24208310	5160	PARKS SRVC OTHER BENEFITS	E	308.00	-	308.00	59.27	-	248.73	19.20	9.75	49.52	508%
2420	24208320	5105	REC PROG FULL TIME WAGES	E	274,528.00	-	274,528.00	61,190.24	-	213,337.76	22.30	57,650.03	3,540.21	6%
2420	24208320	5115	OVERTIME	E	500.00	-	500.00	140.67	-	359.33	28.10	109.12	31.55	29%
2420	24208320	5130	REC PROG RETIREMENT	E	38,171.00	-	38,171.00	8,586.33	-	29,584.67	22.50	8,086.34	499.99	6%
2420	24208320	5135	REC PROG INSURANCE	E	31,578.00	-	31,578.00	14,900.62	-	16,677.38	47.20	13,327.33	1,573.29	12%
2420	24208320	5140	REC PROG WORKERS COMP	E	5,459.00	-	5,459.00	1,226.60	-	4,232.40	22.50	1,155.20	71.40	6%
2420	24208320	5145	REC PROG MEDICARE	E	3,948.00	-	3,948.00	874.21	-	3,073.79	22.10	827.94	46.27	6%
2420	24208320	5160	REC PROG OTHER BENEFITS	E	854.00	-	854.00	163.57	-	690.43	19.20	27.00	136.57	506%
2420	24208330	4025	GOLF COURSE OTHER TAXES	R	-	-	-	4.96	-	(4.96)	100.00	39.20	(34.24)	-87%

ACCOUNT INFORMATION					2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
2420	24208330	4320	GOLF COURSE TAXABLE SALES	R	(180,000.00)	-	(180,000.00)	-	-	(180,000.00)	0.00	(1,790.78)	1,790.78	-100%
2420	24208330	4325	GOLF COURSE NON-TAX SALES	R	(310,000.00)	-	(310,000.00)	(17,963.64)	-	(292,036.36)	5.80	(32,704.43)	14,740.79	-45%
2420	24208330	5105	GOLF FULL TIME WAGES	E	157,367.00	-	157,367.00	52,748.35	-	104,618.65	33.50	31,998.40	20,749.95	65%
2420	24208330	5110	GOLF PART-TIME WAGES	E	200,672.00	-	200,672.00	21,965.70	-	178,706.30	10.90	18,427.52	3,538.18	19%
2420	24208330	5115	OVERTIME	E	10,000.00	-	10,000.00	31.39	-	9,968.61	0.30	723.67	(692.28)	-96%
2420	24208330	5130	GOLF RETIREMENT	E	177,164.00	-	177,164.00	10,464.37	-	166,699.63	5.90	7,160.97	3,303.40	46%
2420	24208330	5135	GOLF INSURANCE	E	15,365.00	-	15,365.00	5,447.95	-	9,917.05	35.50	4,583.20	864.75	19%
2420	24208330	5140	GOLF WORKERS COMP	E	7,261.00	-	7,261.00	1,508.95	-	5,752.05	20.80	1,022.98	485.97	48%
2420	24208330	5145	GOLF MEDICARE	E	5,302.00	-	5,302.00	1,089.99	-	4,212.01	20.60	738.46	351.53	48%
2420	24208330	5150	UNIFORM ALLOWANCE	E	1,000.00	-	1,000.00	700.00	-	300.00	70.00	-	700.00	100%
2420	24208330	5160	GOLF OTHER BENEFITS	E	594.00	-	594.00	181.83	-	412.17	30.60	27.50	154.33	561%
2420	24208330	5205	GOLF CONTRACT SERVICES	E	105,000.00	25,756.50	130,756.50	37,822.06	73,609.63	19,324.81	85.20	12,980.67	24,841.39	191%
2420	24208330	5215	GOLF TECH SERVICES	E	3,500.00	-	3,500.00	2,000.00	750.00	750.00	78.60	3,500.00	(1,500.00)	-43%
2420	24208330	5300	GOLF MATERIALS&SUPPLIES	E	101,100.00	10,235.04	111,335.04	20,649.76	64,333.80	26,351.48	76.30	18,578.59	2,071.17	11%
2420	24208330	5325	GOLF UTILITIES	E	28,000.00	7,474.58	35,474.58	3,431.96	23,907.91	8,134.71	77.10	4,152.61	(720.65)	-17%
2420	24208340	4300	SENIOR SVC CHARGES FOR SERVICE	R	(70,000.00)	-	(70,000.00)	(13,079.00)	-	(56,921.00)	18.70	(18,992.50)	5,913.50	-31%
2420	24208340	5105	SENIOR SVC FULL TIME WAGES	E	189,718.00	-	189,718.00	35,700.22	-	154,017.78	18.80	28,899.41	6,800.81	24%
2420	24208340	5110	SENIOR SVC PART-TIME WAGES	E	116,487.00	-	116,487.00	3,925.72	-	112,561.28	3.40	12,023.63	(8,097.91)	-67%
2420	24208340	5115	SENIOR CENTER OVERTIME	E	1,500.00	-	1,500.00	465.90	-	1,034.10	31.10	324.58	141.32	44%
2420	24208340	5130	SENIOR SVC RETIREMENT	E	42,605.00	-	42,605.00	5,612.84	-	36,992.16	13.20	5,774.69	(161.85)	-3%
2420	24208340	5135	SENIOR SVC INSURANCE	E	60,903.00	-	60,903.00	8,695.86	-	52,207.14	14.30	8,150.76	545.10	7%
2420	24208340	5140	SENIOR SVC WORKERS COMP	E	6,095.00	-	6,095.00	801.85	-	5,293.15	13.20	824.98	(23.13)	-3%
2420	24208340	5145	SENIOR SVC MEDICARE	E	4,395.00	-	4,395.00	576.74	-	3,818.26	13.10	592.54	(15.80)	-3%
2420	24208340	5160	SENIOR SVC OTHER BENEFITS	E	771.00	-	771.00	134.03	-	636.97	17.40	22.50	111.53	496%
2420	24208340	5205	SENIOR SVC CONTRACT SERVICES	E	200,000.00	9,891.97	209,891.97	3,847.52	184,900.51	21,143.94	89.90	3,136.39	711.13	23%
2420	24208340	5210	SENIOR SVC PROF SERVICES	E	14,750.00	-	14,750.00	-	3,000.00	11,750.00	20.30	-	-	0%
2420	24208340	5215	SENIOR SVC TECH SERVICES	E	2,500.00	-	2,500.00	500.00	500.00	1,500.00	40.00	500.00	-	0%
2420	24208340	5300	SENIOR SVC MATERIALS&SUPPLIES	E	30,665.00	1,935.68	32,600.68	3,340.52	17,296.49	11,963.67	63.30	3,730.76	(390.24)	-10%
2420	24208340	5310	SENIOR SVC OFFICE EXPENSE	E	750.00	-	750.00	-	-	750.00	0.00	-	-	0%
2420	24208370	4320	SWIM CLUB TAXABLE SALES	R	(30,000.00)	-	(30,000.00)	-	-	(30,000.00)	0.00	-	-	0%
2420	24208370	4325	SWIM CLUB NON-TAX SALES	R	(98,000.00)	-	(98,000.00)	(1,375.00)	-	(96,625.00)	1.40	(27.00)	(1,348.00)	4993%
2420	24208370	5105	SWIM CLUB FULL TIME WAGES	E	78,386.00	-	78,386.00	17,309.81	-	61,076.19	22.10	9,128.40	8,181.41	90%
2420	24208370	5110	SWIM CLUB PART-TIME WAGES	E	280,000.00	-	280,000.00	1,460.41	-	278,539.59	0.50	4,352.71	(2,892.30)	-66%
2420	24208370	5115	OVERTIME	E	9,000.00	-	9,000.00	-	-	9,000.00	0.00	-	-	0%
2420	24208370	5130	SWIM CLUB RETIREMENT	E	51,214.00	-	51,214.00	2,473.83	-	48,740.17	4.80	1,868.05	605.78	32%
2420	24208370	5135	SWIM CLUB INSURANCE	E	34,677.00	-	34,677.00	7,014.30	-	27,662.70	20.20	4,483.85	2,530.45	56%
2420	24208370	5140	SWIM CLUB WORKERS COMP	E	7,321.00	-	7,321.00	353.37	-	6,967.63	4.80	269.64	83.73	31%
2420	24208370	5145	SWIM CLUB MEDICARE	E	5,295.00	-	5,295.00	248.47	-	5,046.53	4.70	191.19	57.28	30%
2420	24208370	5150	SWIM CLUB UNIFORM ALLOW	E	7,000.00	1,000.00	8,000.00	1,000.00	2,500.00	4,500.00	43.80	-	1,000.00	100%
2420	24208370	5160	SWIM CLUB OTHER BENEFITS	E	285.00	-	285.00	52.57	-	232.43	18.40	9.00	43.57	484%
2420	24208370	5205	SWIM CLUB CONTRACT SERVICES	E	23,500.00	-	23,500.00	-	10,812.58	12,687.42	46.00	1,815.21	(1,815.21)	-100%
2420	24208370	5210	SWIM CLUB PROF SERVICES	E	3,900.00	-	3,900.00	224.45	775.55	2,900.00	25.60	1,596.75	(1,372.30)	-86%
2420	24208370	5225	PROFESSIONAL DEVELOPMENT	E	3,250.00	-	3,250.00	-	1,800.00	1,450.00	55.40	58.00	(58.00)	-100%
2420	24208370	5300	SWIM CLUB MATERIALS&SUPPLIES	E	93,500.00	-	93,500.00	3,015.97	64,234.03	26,250.00	71.90	9,052.27	(6,036.30)	-67%
2420	24208370	5325	SWIM CLUB UTILITIES	E	68,400.00	26,083.92	94,483.92	6,197.10	61,083.10	27,203.72	71.20	6,335.62	(138.52)	-2%
2420	24208380	4320	HUNTERS RIDGE TAXABLE SALES	R	(17,000.00)	-	(17,000.00)	-	-	(17,000.00)	0.00	-	-	0%
2420	24208380	4325	HUNTERS RIDGE NON-TAX SALES	R	(280,000.00)	-	(280,000.00)	(76,600.70)	-	(203,399.30)	27.40	(25,642.62)	(50,958.08)	199%
2420	24208380	5105	HUNTERS RDG FULL TIME WAGES	E	51,524.00	-	51,524.00	11,539.85	-	39,984.15	22.40	6,085.60	5,454.25	90%
2420	24208380	5110	HUNTERS RDG PART-TIME WAGES	E	185,000.00	-	185,000.00	973.61	-	184,026.39	0.50	2,917.37	(1,943.76)	-67%
2420	24208380	5115	OVERTIME	E	6,000.00	-	6,000.00	-	-	6,000.00	0.00	-	-	0%
2420	24208380	5130	HUNTERS RDG RETIREMENT	E	33,910.00	-	33,910.00	1,649.23	-	32,260.77	4.90	1,247.55	401.68	32%
2420	24208380	5135	HUNTERS RDG INSURANCE	E	23,124.00	-	23,124.00	4,671.87	-	18,452.13	20.20	2,989.19	1,682.68	56%
2420	24208380	5140	HUNTERS RDG WORKERS COMP	E	4,848.00	-	4,848.00	235.63	-	4,612.37	4.90	180.06	55.57	31%
2420	24208380	5145	HUNTERS RDG MEDICARE	E	3,506.00	-	3,506.00	165.64	-	3,340.36	4.70	127.72	37.92	30%
2420	24208380	5150	HUNTERS RDG UNIFORM ALLOW	E	5,500.00	987.90	6,487.90	987.90	2,500.00	3,000.00	53.80	-	987.90	100%
2420	24208380	5160	HUNTERS RDG OTHER BENEFITS	E	189.00	-	189.00	32.74	-	156.26	17.30	6.00	26.74	446%
2420	24208380	5205	HUNTERS RDG CONTRACT SERVICES	E	15,500.00	-	15,500.00	-	9,890.03	5,609.97	63.80	2,530.21	(2,530.21)	-100%
2420	24208380	5210	HUNTERS RDG PROF SERVICES	E	2,500.00	-	2,500.00	149.64	850.36	1,500.00	40.00	692.19	(542.55)	-78%
2420	24208380	5215	HUNTERS RDG TECH SERVICES	E	5,500.00	-	5,500.00	2,250.00	2,500.00	750.00	86.40	7,900.00	(5,650.00)	-72%
2420	24208380	5225	PROFESSIONAL DEVELOPMENT	E	2,500.00	-	2,500.00	-	1,200.00	1,300.00	48.00	22.00	(22.00)	-100%
2420	24208380	5300	HUNTERS RDG MATERIALS&SUPPLIES	E	64,000.00	8,039.20	72,039.20	8,959.40	44,829.80	18,250.00	74.70	6,585.64	2,373.76	36%
2420	24208380	5325	HUNTERS RDG UTILITIES	E	30,700.00	14,298.68	44,998.68	3,194.53	28,000.22	13,803.93	69.30	2,606.65	587.88	23%
2420	24208400	4300	RECREATION CHARGES FOR SERVICE	R	(350,000.00)	-	(350,000.00)	(250,246.04)	-	(99,753.96)	71.50	(168,041.50)	(82,204.54)	49%
2420	24208400	5105	REC PROG FULL TIME WAGES	E	95,744.00	-	95,744.00	21,703.63	-	74,040.37	22.70	22,311.36	(607.73)	-3%
2420	24208400	5110	REC PROG PART-TIME WAGES	E	265,000.00	-	265,000.00	2,152.39	-	262,847.61	0.80	913.86	1,238.53	136%

ACCOUNT INFORMATION				2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025			
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
2420	24208400	5115	OVERTIME	E	4,500.00	-	4,500.00	93.79	-	4,406.21	2.10	-	93.79	100%
2420	24208400	5130	REC PROG RETIREMENT	E	51,056.00	-	51,056.00	3,338.97	-	47,717.03	6.50	3,251.54	87.43	3%
2420	24208400	5135	REC PROG INSURANCE	E	27,456.00	-	27,456.00	9,462.28	-	17,993.72	34.50	12,285.19	(2,822.91)	-23%
2420	24208400	5140	REC PROG WORKERS COMP	E	7,272.00	-	7,272.00	478.99	-	6,793.01	6.60	464.49	14.50	3%
2420	24208400	5145	REC PROG MEDICARE	E	5,290.00	-	5,290.00	337.08	-	4,952.92	6.40	331.21	5.87	2%
2420	24208400	5150	UNIFORM ALLOWANCE	E	4,000.00	-	4,000.00	-	3,000.00	1,000.00	75.00	-	-	0%
2420	24208400	5160	REC PROG OTHER BENEFITS	E	332.00	-	332.00	63.85	-	268.15	19.20	10.50	53.35	508%
2420	24208400	5205	REC PROG CONTRACT SERVICES	E	27,000.00	-	27,000.00	3,525.00	21,825.00	1,650.00	93.90	5,983.61	(2,458.61)	-41%
2420	24208400	5210	REC PROG PROF SERVICES	E	2,000.00	-	2,000.00	-	-	2,000.00	0.00	1,302.00	(1,302.00)	-100%
2420	24208400	5215	REC PROG TECH SERVICES	E	1,600.00	-	1,600.00	495.60	504.40	600.00	62.50	1,550.00	(1,054.40)	-68%
2420	24208400	5225	REC PROG PROF DEVELOPMENT	E	2,000.00	-	2,000.00	-	-	2,000.00	0.00	-	-	0%
2420	24208400	5300	REC PROG MATERIALS&SUPPLIES	E	13,000.00	294.18	13,294.18	94.18	12,400.00	800.00	94.00	2,212.37	(2,118.19)	-96%
2420	24208400	5325	REC PROG UTILITIES	E	2,500.00	1,360.59	3,860.59	457.68	1,694.88	1,708.03	55.80	956.83	(499.15)	-52%
			Total 08 PARKS & RECREATION		857,335.00	107,358.24	964,693.24	(180,332.28)	638,698.29	506,327.23	47.50	(184,240.16)	3,907.88	-2%
			Total 45 LEISURE TIME ACTIVITIES		857,335.00	107,358.24	964,693.24	(180,332.28)	638,698.29	506,327.23	47.50	(184,240.16)	3,907.88	-2%
			Total 2420 PARKS & RECREATION FUND		857,335.00	107,358.24	964,693.24	(180,332.28)	638,698.29	506,327.23	47.50	(184,240.16)	3,907.88	-2%
2430	24311000	4000	INCOME TAXES	R	(1,406,400.00)	-	(1,406,400.00)	(276,714.46)	-	(1,129,685.54)	19.70	(329,982.30)	53,267.84	-16%
2430	24311000	4005	REFUNDS	R	35,160.00	-	35,160.00	3,021.11	-	32,138.89	8.60	6,718.64	(3,697.53)	-55%
2430	24311000	4210	PENALTY & INTEREST	R	(16,200.00)	-	(16,200.00)	(6,640.22)	-	(9,559.78)	41.00	(5,085.49)	(1,554.73)	31%
2430	24311470	4205	FINES & FEES	R	(4,350.00)	-	(4,350.00)	-	-	(4,350.00)	0.00	-	-	0%
2430	24311470	5205	GARAGE CONTRACT SERVICES	E	40,000.00	37,744.50	77,744.50	150.00	37,594.50	40,000.00	48.50	300.00	(150.00)	-50%
2430	24311470	5220	GARAGE MAINTENANCE SERVICES	E	21,000.00	16,566.50	37,566.50	21,507.00	2,350.00	13,709.50	63.50	-	21,507.00	0%
2430	24311470	5300	GARAGE MATERIALS & SUPPLIES	E	14,000.00	12,991.40	26,991.40	4,482.09	11,708.04	10,801.27	60.00	8.60	4,473.49	52017%
2430	24311470	5325	GARAGE UTILITIES	E	39,400.00	8,492.59	47,892.59	8,252.00	36,246.79	3,393.80	92.90	8,356.67	(104.67)	-1%
			Total 11 PUBLIC SERVICE		(1,277,390.00)	75,794.99	(1,201,595.01)	(245,942.48)	87,899.33	(1,043,551.86)	13.20	(319,683.88)	73,741.40	-23%
2430	24313000	4205	ENGINEERING FINES & FEES	R	-	-	-	(4,700.11)	-	4,700.11	100.00	(2,326.57)	(2,373.54)	102%
2430	24313000	5105	ENGINEERING FULL TIME WAGES	E	850,707.00	-	850,707.00	148,142.68	-	702,564.32	17.40	160,703.22	(12,560.54)	-8%
2430	24313000	5110	ENGINEERING PART-TIME WAGES	E	9,600.00	-	9,600.00	-	-	9,600.00	0.00	-	-	0%
2430	24313000	5115	OVERTIME	E	500.00	-	500.00	84.72	-	415.28	16.90	6.97	77.75	1115%
2430	24313000	5130	ENGINEERING RETIREMENT	E	120,144.00	-	120,144.00	20,713.26	-	99,430.74	17.20	22,495.06	(1,781.80)	-8%
2430	24313000	5135	ENGINEERING INSURANCE	E	199,759.00	-	199,759.00	68,686.91	-	131,072.09	34.40	48,308.30	20,378.61	42%
2430	24313000	5140	ENGINEERING WORKERS COMP	E	17,159.00	-	17,159.00	2,964.58	-	14,194.42	17.30	3,214.15	(249.57)	-8%
2430	24313000	5145	ENGINEERING MEDICARE	E	12,247.00	-	12,247.00	2,089.88	-	10,157.12	17.10	2,288.33	(198.45)	-9%
2430	24313000	5160	ENGINEERING OTHER BENEFITS	E	2,410.00	-	2,410.00	404.01	-	2,005.99	16.80	65.97	338.04	512%
2430	24313000	5205	ENGINEERING CONTRACT SERVICES	E	18,000.00	-	18,000.00	5,583.22	12,416.78	-	100.00	4,745.54	837.68	18%
2430	24313000	5210	ENGINEERING PROF SERVICES	E	643,000.00	710,839.23	1,353,839.23	101,497.00	664,552.23	587,790.00	56.60	27,586.32	73,910.68	268%
2430	24313000	5215	ENGINEERING TECH SERVICES	E	25,082.00	3,517.08	28,599.08	197.44	4,631.64	23,770.00	16.90	919.42	(721.98)	-79%
2430	24313000	5310	ENGINEERING OFFICE EXPENSE	E	7,800.00	7,104.52	14,904.52	1,215.62	10,888.90	2,800.00	81.20	304.50	911.12	299%
2430	24313000	5325	ENGINEERING UTILITIES	E	4,200.00	1,288.54	5,488.54	804.22	4,569.22	115.10	97.90	1,672.32	(868.10)	-52%
			Total 13 ENGINEERING		1,910,608.00	722,749.37	2,633,357.37	347,683.43	697,058.77	1,588,615.17	39.70	269,983.53	77,699.90	29%
			Total 20 GENERAL GOVERNMENT		633,218.00	798,544.36	1,431,762.36	101,740.95	784,958.10	545,063.31	61.90	(49,700.35)	151,441.30	-305%
2430			Total 2430 PUBLIC SERVICE FUND		633,218.00	798,544.36	1,431,762.36	101,740.95	784,958.10	545,063.31	61.90	(49,700.35)	151,441.30	-305%
2440	24403000	5300	LAW MATERIALS&SUPPLIES	E	50,000.00	-	50,000.00	-	-	50,000.00	0.00	-	-	0%
			Total 03 LAW DEPARTMENT		50,000.00	-	50,000.00	-	-	50,000.00	0.00	-	-	0%
			Total 30 PUBLIC HEALTH & WELFARE		50,000.00	-	50,000.00	-	-	50,000.00	0.00	-	-	0%
2440			Total 2440 OPIOID SETTLEMENT		50,000.00	-	50,000.00	-	-	50,000.00	0.00	-	-	0%
3220	32208500	5505	NATUREWRK GRANT CAPITAL PROJ	E	-	175,000.00	175,000.00	-	-	175,000.00	0.00	-	-	0%
			Total 08 PARKS & RECREATION		-	175,000.00	175,000.00	-	-	175,000.00	0.00	-	-	0%
			Total 45 LEISURE TIME ACTIVITIES		-	175,000.00	175,000.00	-	-	175,000.00	0.00	-	-	0%
			Total 3220 STATE CAPITAL GRANT FUND		-	175,000.00	175,000.00	-	-	175,000.00	0.00	-	-	0%
3250	32506000	5500	CAPITAL IMPROVE CAPITAL MAINT	E	-	845.86	845.86	845.86	-	-	100.00	7,716.22	(6,870.36)	-89%
3250	32506000	5505	CAPITAL IMPROVE CAPITAL PROJ	E	-	-	-	-	-	-	0.00	2,700.00	(2,700.00)	-100%
3250	32506550	4000	INCOME TAXES	R	(14,066,000.00)	-	(14,066,000.00)	(2,964,797.91)	-	(11,101,202.09)	21.10	(3,093,584.12)	128,786.21	-4%
3250	32506550	4005	REFUNDS	R	351,600.00	-	351,600.00	32,368.97	-	319,231.03	9.20	62,987.27	(30,618.30)	-49%
3250	32506550	4210	PENALTY & INTEREST	R	(142,500.00)	-	(142,500.00)	(71,145.10)	-	(71,354.90)	49.90	(47,676.41)	(23,468.69)	49%
3250	32506550	4315	SPECIAL ASSESSMENTS	R	(33,000.00)	-	(33,000.00)	-	-	(33,000.00)	0.00	-	-	0%
3250	32506550	4400	CAPITAL INVESTMENT INCOME	R	(40,000.00)	-	(40,000.00)	(56,989.43)	-	16,989.43	142.50	(452,238.88)	395,249.45	-87%
3250	32506550	4510	SALE OF CAPITAL ASSETS	R	(75,000.00)	-	(75,000.00)	-	-	(75,000.00)	0.00	-	-	0%
3250	32506550	5500	CAPITAL IMPROVE CAPITAL MAINT	E	4,830,000.00	3,213,492.70	8,043,492.70	286,417.76	3,264,711.17	4,492,363.77	44.10	1,390,929.22	(1,104,511.46)	-79%
3250	32506550	5505	CAPITAL IMPROVE CAPITAL PROJ	E	7,626,000.00	17,396,930.83	25,022,930.83	7,920,062.78	6,237,429.24	10,865,438.81	56.60	10,363,391.97	(2,443,329.19)	-24%
3250	32506550	5510	CAPITAL IMPROVE CAPITAL EQUIP	E	1,788,500.00	1,132,870.02	2,921,370.02	434,447.82	1,039,160.64	1,447,761.56	50.40	555,425.65	(120,977.83)	-22%
3250	32506550	5515	CAPITAL IMPROVE LAND ACQ	E	-	-	-	-	-	-	0.00	42,005.02	(42,005.02)	-100%
3250	32506550	5900	TRANSFER OUT	E	3,914,650.00	-	3,914,650.00	-	-	3,914,650.00	0.00	-	-	0%
			Total 06 FINANCE DEPARTMENT		4,154,250.00	21,744,139.41	25,898,389.41	5,581,210.75	10,541,301.05	9,775,877.61	62.30	8,831,655.94	(3,250,445.19)	-37%
			Total 00 NOT IN USE		4,154,250.00	21,744,139.41	25,898,389.41	5,581,210.75	10,541,301.05	9,775,877.61	62.30	8,831,655.94	(3,250,445.19)	-37%

ACCOUNT INFORMATION				2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025				
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE	
3250			Total 3250 CAPITAL IMPROVEMENT FUND		4,154,250.00	21,744,139.41	25,898,389.41	5,581,210.75	10,541,301.05	9,775,877.61	62.30	8,831,655.94	(3,250,445.19)	-37%	
3270	32708000	4205	PARKS & REC CAPITAL FINES & FE	R	-	-	-	(12,000.00)	-	12,000.00	100.00	(1,000.00)	(11,000.00)	1100%	
			Total 08 PARKS & RECREATION		-	-	-	(12,000.00)	-	12,000.00	100.00	(1,000.00)	(11,000.00)	1100%	
			Total 45 LEISURE TIME ACTIVITIES		-	-	-	(12,000.00)	-	12,000.00	100.00	(1,000.00)	(11,000.00)	1100%	
3270			Total 3270 PARK FUND		-	-	-	(12,000.00)	-	12,000.00	100.00	(1,000.00)	(11,000.00)	1100%	
3280	32808000	4205	FINES & FEES	R	-	-	-	-	-	-	0.00	(175,000.01)	175,000.01	-100%	
			Total 08 PARKS & RECREATION		-	-	-	-	-	-	0.00	(175,000.01)	175,000.01	-100%	
			Total 45 LEISURE TIME ACTIVITIES		-	-	-	-	-	-	0.00	(175,000.01)	175,000.01	-100%	
3280			Total 3280 PARK-IN-LIEU OF FEES FUN		-	-	-	-	-	-	0.00	(175,000.01)	175,000.01	-100%	
3290	32904000	4205	BUILDING FINES & FEES	R	(16,800.00)	-	(16,800.00)	(6,000.00)	-	(10,800.00)	35.70	(4,606.00)	(1,394.00)	30%	
			Total 04 MAYOR'S COURT		(16,800.00)	-	(16,800.00)	(6,000.00)	-	(10,800.00)	35.70	(4,606.00)	(1,394.00)	30%	
			Total 20 GENERAL GOVERNMENT		(16,800.00)	-	(16,800.00)	(6,000.00)	-	(10,800.00)	35.70	(4,606.00)	(1,394.00)	30%	
3290			Total 3290 COURT BUILDING FUND		(16,800.00)	-	(16,800.00)	(6,000.00)	-	(10,800.00)	35.70	(4,606.00)	(1,394.00)	30%	
4310	43106000	4010	BOND RETIRE PROPERTY TAXES	R	(441,000.00)	2,741.00	(438,259.00)	-	-	(438,259.00)	0.00	-	-	0%	
4310	43106000	4110	BOND RETIRE HOMESTEAD & ROLL	R	(52,000.00)	(2,741.00)	(54,741.00)	-	-	(54,741.00)	0.00	-	-	0%	
4310	43106000	4900	BOND RETIRE TRANSFER IN	R	(5,498,890.00)	-	(5,498,890.00)	(837,386.00)	-	(4,661,504.00)	15.20	-	(837,386.00)	100%	
4310	43106000	5210	BOND RETIREMENT PROF SERVICES	E	6,620.00	-	6,620.00	-	-	6,620.00	0.00	-	-	0%	
4310	43106000	5400	BOND RETIREMENT PRINCIPAL	E	3,052,150.00	-	3,052,150.00	44,286.10	3,007,860.09	3.81	100.00	44,286.10	-	0%	
4310	43106000	5405	BOND RETIREMENT INTEREST	E	2,933,120.00	-	2,933,120.00	-	2,933,112.51	7.49	100.00	-	-	0%	
			Total 06 FINANCE DEPARTMENT		-	-	-	(793,099.90)	5,940,972.60	(5,147,872.70)	100.00	44,286.10	(837,386.00)	-1891%	
			Total 50 DEBT SERVICE		-	-	-	(793,099.90)	5,940,972.60	(5,147,872.70)	100.00	44,286.10	(837,386.00)	-1891%	
4310			Total 4310 BOND RETIREMENT FUND		-	-	-	(793,099.90)	5,940,972.60	(5,147,872.70)	100.00	44,286.10	(837,386.00)	-1891%	
5100	51006000	4010	POLICE PENSION PROPERTY TAXES	R	(457,000.00)	3,629.00	(453,371.00)	-	-	(453,371.00)	0.00	-	-	0%	
5100	51006000	4110	POLICE PENSION HOMESTD & ROLL	R	(54,000.00)	(3,629.00)	(57,629.00)	-	-	(57,629.00)	0.00	-	-	0%	
5100	51006000	4900	POLICE PENSION TRANSFER IN	R	(1,194,529.00)	-	(1,194,529.00)	(424,524.44)	-	(770,004.56)	35.50	-	(424,524.44)	100%	
5100	51006000	5130	POLICE RETIREMENT	E	1,694,958.00	-	1,694,958.00	364,948.14	-	1,330,009.86	21.50	346,049.80	18,898.34	5%	
5100	51006000	5210	POLICE RETIREMENT PROF SERVICES	E	6,860.00	-	6,860.00	-	-	6,860.00	0.00	-	-	0%	
			Total 06 FINANCE DEPARTMENT		(3,711.00)	-	(3,711.00)	(59,576.30)	-	55,865.30	1,605.40	346,049.80	(405,626.10)	-117%	
			Total 25 SECURITY OF PERSONS & PROP		(3,711.00)	-	(3,711.00)	(59,576.30)	-	55,865.30	1,605.40	346,049.80	(405,626.10)	-117%	
5100			Total 5100 POLICE PENSION FUND		(3,711.00)	-	(3,711.00)	(59,576.30)	-	55,865.30	1,605.40	346,049.80	(405,626.10)	-117%	
5150	51510000	4600	WEAPONS MISCELLANEOUS	R	(22,000.00)	-	(22,000.00)	(3,431.78)	-	(18,568.22)	15.60	(5,435.02)	2,003.24	-37%	
5150	51510000	5320	SAFTY WEAPONS OPERATING EQUIP	E	22,000.00	8,697.04	30,697.04	489.99	30,207.05	-	100.00	1,619.00	(1,129.01)	-70%	
			Total 10 PUBLIC SAFETY		-	8,697.04	8,697.04	(2,941.79)	30,207.05	(18,568.22)	313.50	(3,816.02)	874.23	-23%	
			Total 25 SECURITY OF PERSONS & PROP		-	8,697.04	8,697.04	(2,941.79)	30,207.05	(18,568.22)	313.50	(3,816.02)	874.23	-23%	
5150			Total 5150 POLICE DUTY WEAPONS FUND		-	8,697.04	8,697.04	(2,941.79)	30,207.05	(18,568.22)	313.50	(3,816.02)	874.23	-23%	
6310	63111000	4210	STORM PENALTY & INTEREST	R	(9,700.00)	-	(9,700.00)	(4,943.45)	-	(4,756.55)	51.00	(3,659.71)	(1,283.74)	35%	
6310	63111000	4300	STORM CHARGES FOR SERVICES	R	(1,843,772.00)	-	(1,843,772.00)	(482,376.05)	-	(1,361,395.95)	26.20	(403,552.97)	(78,823.08)	20%	
6310	63111000	5105	STORM FULL TIME WAGES	E	480,251.00	-	480,251.00	110,155.44	-	370,095.56	22.90	57,311.15	52,844.29	92%	
6310	63111000	5110	STORM PART-TIME WAGES	E	12,000.00	-	12,000.00	-	-	12,000.00	0.00	-	-	0%	
6310	63111000	5115	STORM OVERTIME	E	33,000.00	-	33,000.00	13,597.33	-	19,402.67	41.20	4,655.72	8,941.61	192%	
6310	63111000	5130	STORM RETIREMENT	E	72,845.00	-	72,845.00	17,322.18	-	55,522.82	23.80	8,646.71	8,675.47	100%	
6310	63111000	5135	STORM INSURANCE	E	159,736.00	-	159,736.00	43,033.14	-	116,702.86	26.90	19,499.49	23,533.65	121%	
6310	63111000	5140	STORM WORKERS COMP	E	10,440.00	-	10,440.00	2,530.45	-	7,909.55	24.20	1,257.67	1,272.78	101%	
6310	63111000	5145	STORM MEDICARE	E	7,439.00	-	7,439.00	1,787.46	-	5,651.54	24.00	876.56	910.90	104%	
6310	63111000	5150	STORM UNIFORM ALLOW	E	4,475.00	1,470.72	5,945.72	3,915.48	1,848.24	182.00	96.90	948.00	2,967.48	313%	
6310	63111000	5160	STORM OTHER BENEFITS	E	1,428.00	-	1,428.00	235.57	-	1,192.43	16.50	22.68	212.89	939%	
6310	63111000	5205	STORM CONTRACT SERVICES	E	255,400.00	4,471.82	259,871.82	4,677.04	18,094.78	237,100.00	8.80	4,202.02	475.02	11%	
6310	63111000	5210	STORM PROF SERVICES	E	177,400.00	90,248.14	267,648.14	85,836.18	67,624.96	114,187.00	57.30	11,614.32	74,221.86	639%	
6310	63111000	5211	STORM REGULATORY SERVICES	E	85,000.00	37,656.46	122,656.46	67,088.00	35,568.46	20,000.00	83.70	64,890.00	2,198.00	3%	
6310	63111000	5215	STORM TECH SERVICES	E	44,000.00	55.83	44,055.83	6,708.32	13,556.51	23,791.00	46.00	6,584.48	123.84	2%	
6310	63111000	5220	STORM MAINT SERVICES	E	50,000.00	20,935.00	70,935.00	-	70,935.00	-	100.00	-	-	0%	
6310	63111000	5300	STORM MATERIALS&SUPPLIES	E	45,000.00	15,428.76	60,428.76	9,299.82	51,128.94	-	100.00	5,481.25	3,818.57	70%	
6310	63111000	5310	OFFICE EXPENSE	E	1,000.00	-	1,000.00	112.75	-	887.25	-	100.00	-	0%	
6310	63111000	5315	STORM EE RELATIONS&SAFTY	E	2,000.00	-	2,000.00	288.00	1,712.00	-	100.00	620.22	(332.22)	-54%	
6310	63111000	5320	STORM OPERATING EQUIP	E	4,000.00	4,000.99	8,000.99	889.99	7,111.00	-	100.00	1,411.12	(521.13)	-37%	
6310	63111000	5325	STORM UTILITIES	E	-	342.39	342.39	198.79	133.58	-	10.02	97.10	460.85	(262.06)	-57%
6310	63111000	5500	STORM CAPITAL MAINT	E	1,000,000.00	946,677.97	1,946,677.97	58,999.19	887,678.78	1,000,000.00	48.60	366.66	58,632.53	15991%	
6310	63111000	5510	STORM CAPITAL EQUIP	E	33,000.00	-	33,000.00	-	17,000.00	16,000.00	51.50	55,990.00	(55,990.00)	-100%	
6310	63111000	5900	STORM TRANSFER OUT	E	158,700.00	-	158,700.00	158,700.00	-	-	100.00	-	158,700.00	0%	
			Total 11 PUBLIC SERVICE		783,642.00	1,121,288.08	1,904,930.08	98,055.63	1,173,279.50	633,594.95	66.70	(162,373.78)	260,429.41	-160%	
			Total 00 NOT IN USE		783,642.00	1,121,288.08	1,904,930.08	98,055.63	1,173,279.50	633,594.95	66.70	(162,373.78)	260,429.41	-160%	
6310			Total 6310 STORMWATER FUND		783,642.00	1,121,288.08	1,904,930.08	98,055.63	1,173,279.50	633,594.95	66.70	(162,373.78)	260,429.41	-160%	
6510	65111000	4200	WATER LICENSES & PERMITS	R	(1,200.00)	-	(1,200.00)	(787.50)	-	(412.50)	65.60	(862.50)	75.00	-9%	
6510	65111000	4205	WATER FINES & FEES	R	(2,300.00)	-	(2,300.00)	(4,135.00)	-	1,835.00	179.80	(1,700.00)	(2,435.00)	143%	
6510	65111000	4210	WATER PENALTY & INTEREST	R	(70,000.00)	-	(70,000.00)	(27,370.							

ACCOUNT INFORMATION					2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
6510	65111000	4300	WATER CHARGES FOR SERVICES	R	(9,930,060.00)	-	(9,930,060.00)	(2,405,966.27)	-	(7,524,093.73)	24.20	(2,263,200.14)	(142,766.13)	6%
6510	65111000	4600	WATER MISCELLANEOUS	R	(40,000.00)	-	(40,000.00)	(27,826.10)	-	(12,173.90)	69.60	(14,492.58)	(13,333.52)	92%
6510	65111000	5105	WATER FULLTIME WAGES	E	710,137.00	-	710,137.00	165,270.25	-	544,866.75	23.30	113,829.89	51,440.36	45%
6510	65111000	5110	WATER PART-TIME WAGES	E	12,000.00	-	12,000.00	-	-	12,000.00	0.00	-	-	0%
6510	65111000	5115	WATER OVERTIME	E	50,000.00	-	50,000.00	14,723.96	-	35,276.04	29.40	6,940.72	7,783.24	112%
6510	65111000	5130	WATER RETIREMENT	E	106,979.00	-	106,979.00	24,890.66	-	82,088.34	23.30	16,596.19	8,294.47	50%
6510	65111000	5135	WATER INSURANCE	E	216,889.00	-	216,889.00	61,764.53	-	155,124.47	28.50	38,515.13	23,249.40	60%
6510	65111000	5140	WATER WORKERS COMP	E	15,346.00	-	15,346.00	3,617.20	-	11,728.80	23.60	2,431.47	1,185.73	49%
6510	65111000	5145	WATER MEDICARE	E	10,912.00	-	10,912.00	2,556.66	-	8,355.34	23.40	1,698.73	857.93	51%
6510	65111000	5150	WATER UNIFORM ALLOW	E	4,925.00	1,470.73	6,395.73	4,020.48	1,848.25	527.00	91.80	2,826.00	1,194.48	42%
6510	65111000	5160	WATER OTHERBENEFITS	E	2,101.00	-	2,101.00	378.93	-	1,722.07	18.00	46.43	332.50	716%
6510	65111000	5205	WATER CONTRACT SERVICES	E	9,278,000.00	2,129,605.31	11,407,605.31	18,909.46	11,388,695.85	-	100.00	2,063,834.75	(2,044,925.29)	-99%
6510	65111000	5210	WATER PROFSERVICES	E	217,400.00	183,869.63	401,269.63	107,606.93	161,878.95	131,783.75	67.20	25,248.73	82,358.20	326%
6510	65111000	5211	WATER REGULATORY SERVICES	E	53,100.00	162,029.52	215,129.52	9,263.10	203,894.50	1,971.92	99.10	10,989.73	(1,726.63)	-16%
6510	65111000	5215	WATER TECHSERVICES	E	74,800.00	16,035.83	90,835.83	40,811.90	26,232.93	23,791.00	73.80	25,693.06	15,118.84	59%
6510	65111000	5220	WATER MAINTSERVICES	E	50,000.00	5,586.63	55,586.63	472.80	55,113.83	-	100.00	4,465.00	(3,992.20)	-89%
6510	65111000	5225	WATER PROFDEVELOPMENT	E	-	2,123.64	2,123.64	-	-	-	100.00	96.25	(96.25)	-100%
6510	65111000	5300	WATER MATERIALS&SUPPLIES	E	595,000.00	415,952.19	1,010,952.19	69,721.81	941,230.38	-	100.00	144,551.27	(74,829.46)	-52%
6510	65111000	5310	WATER OFFICE EXPENSE	E	1,000.00	895.41	1,895.41	204.38	1,691.03	-	100.00	81.08	123.30	152%
6510	65111000	5315	WATER EE RELATIONS&SAFTY	E	2,000.00	-	2,000.00	288.02	1,711.98	-	100.00	660.22	(372.20)	-56%
6510	65111000	5320	WATER OPERATING EQUIP	E	4,000.00	4,855.21	8,855.21	889.99	7,965.22	-	100.00	1,956.91	(1,066.92)	-55%
6510	65111000	5325	WATER UTILITIES	E	66,200.00	16,024.36	82,224.36	13,270.51	60,311.24	8,642.61	89.50	17,802.89	(4,532.38)	-25%
6510	65111000	5510	WATER CAPITAL EQUIP	E	-	-	-	-	-	-	0.00	168,577.48	(168,577.48)	-100%
			Total 11 PUBLIC SERVICE		1,427,229.00	2,938,448.46	4,365,677.46	(1,927,423.72)	12,852,697.80	(6,559,596.62)	250.30	342,986.89	(2,270,410.61)	-662%
			Total 00 NOT IN USE		1,427,229.00	2,938,448.46	4,365,677.46	(1,927,423.72)	12,852,697.80	(6,559,596.62)	250.30	342,986.89	(2,270,410.61)	-662%
			Total 6510 WATER FUND		1,427,229.00	2,938,448.46	4,365,677.46	(1,927,423.72)	12,852,697.80	(6,559,596.62)	250.30	342,986.89	(2,270,410.61)	-662%
6520	65211000	4210	WATER CAP PENALTY & INTEREST	R	(7,000.00)	-	(7,000.00)	(2,452.72)	-	(4,194.28)	40.10	(2,452.88)	(352.84)	14%
6520	65211000	4300	WATER CAP CHARGES FOR SERVICES	R	(1,481,970.00)	-	(1,481,970.00)	(484,305.96)	-	(997,664.04)	32.70	(532,820.03)	48,514.07	-9%
6520	65211000	5500	CAPITAL MAINTENANCE	E	800,000.00	2,114,474.31	2,914,474.31	61,174.20	1,352,768.19	-	100.00	1,500,531.92	(38,065.70)	-38%
6520	65211000	5505	WATER CAPCAPITAL PROJ	E	40,000.00	-	40,000.00	-	-	40,000.00	0.00	215,137.82	(215,137.82)	-100%
6520	65211000	5510	WATER CAPCAPITAL EQUIP	E	90,000.00	-	90,000.00	-	24,000.00	-	100.00	63,095.52	(63,095.52)	-100%
6520	65211000	5900	WATER CAPTRANSFER OUT	E	38,712.00	-	38,712.00	38,712.00	-	-	100.00	-	38,712.00	100%
			Total 11 PUBLIC SERVICE		(520,258.00)	2,114,474.31	1,594,216.31	(387,225.48)	1,376,768.19	604,673.60	62.10	(157,799.67)	(229,425.81)	145%
			Total 00 NOT IN USE		(520,258.00)	2,114,474.31	1,594,216.31	(387,225.48)	1,376,768.19	604,673.60	62.10	(157,799.67)	(229,425.81)	145%
			Total 6520 WATER CAPITAL FUND		(520,258.00)	2,114,474.31	1,594,216.31	(387,225.48)	1,376,768.19	604,673.60	62.10	(157,799.67)	(229,425.81)	145%
6610	66111000	4200	SEWER LICENSES & PERMITS	R	(1,000.00)	-	(1,000.00)	(787.50)	-	(212.50)	78.80	(862.50)	75.00	-9%
6610	66111000	4205	SEWER FINES & FEES	R	(1,322,206.00)	-	(1,322,206.00)	(369,966.98)	-	(952,239.02)	28.00	(292,545.38)	(77,421.60)	26%
6610	66111000	4210	SEWER PENALTY & INTEREST	R	(98,467.00)	-	(98,467.00)	(29,918.00)	-	(68,549.00)	30.40	(23,104.60)	(6,813.40)	29%
6610	66111000	4300	SEWER CHARGES FOR SERVICES	R	(9,368,330.00)	-	(9,368,330.00)	(2,240,335.38)	-	(7,127,994.62)	23.90	(2,073,078.26)	(167,257.12)	8%
6610	66111000	5105	SEWER FULLTIME WAGES	E	648,395.00	-	648,395.00	149,922.49	-	498,472.51	23.10	106,258.22	43,664.27	41%
6610	66111000	5110	SEWER PART-TIME WAGES	E	12,000.00	-	12,000.00	-	-	12,000.00	0.00	-	-	0%
6610	66111000	5115	SEWER OVERTIME	E	50,000.00	-	50,000.00	14,724.02	-	35,275.98	29.40	6,940.81	7,783.21	112%
6610	66111000	5130	SEWER RETIREMENT	E	98,392.00	-	98,392.00	22,741.98	-	75,650.02	23.10	15,536.14	7,205.84	46%
6610	66111000	5135	SEWER INSURANCE	E	185,445.00	-	185,445.00	50,272.63	-	135,172.37	27.10	33,600.27	16,672.36	50%
6610	66111000	5140	SEWER WORKERS COMP	E	14,111.00	-	14,111.00	3,310.38	-	10,800.62	23.50	2,256.15	1,054.23	47%
6610	66111000	5145	SEWER MEDICARE	E	10,059.00	-	10,059.00	2,345.11	-	7,713.89	23.30	1,576.21	768.90	49%
6610	66111000	5150	SEWER UNIFORM ALLOW	E	4,925.00	1,470.71	6,395.71	4,054.48	1,814.23	527.00	91.80	1,626.00	2,428.48	149%
6610	66111000	5160	SEWER OTHERBENEFITS	E	1,893.00	-	1,893.00	331.55	-	1,561.45	17.50	43.92	287.63	655%
6610	66111000	5205	SEWER CONTRACT SERVICES	E	8,343,700.00	1,906,118.32	10,249,818.32	11,213.15	10,238,605.17	-	100.00	1,717,190.38	(1,705,977.23)	-99%
6610	66111000	5210	SEWER PROFSERVICES	E	287,400.00	180,626.59	468,026.59	102,897.46	149,481.81	215,647.32	53.90	11,487.25	91,410.21	796%
6610	66111000	5211	SEWER REGULATORY SERVICES	E	1,217,660.00	391,861.24	1,609,521.24	-	1,599,521.24	10,000.00	99.40	253,342.73	(253,342.73)	-100%
6610	66111000	5215	SEWER TECHSERVICES	E	66,800.00	1,056.82	67,856.82	25,816.90	18,248.92	23,791.00	64.90	25,693.06	123.84	0%
6610	66111000	5220	SEWER MAINTSERVICES	E	50,000.00	14,535.95	64,535.95	-	64,535.95	-	100.00	2,204.60	(2,204.60)	-100%
6610	66111000	5300	SEWER MATERIALS&SUPPLIES	E	45,000.00	8,837.30	53,837.30	2,896.21	50,941.09	-	100.00	5,197.51	(2,301.30)	-44%
6610	66111000	5310	SEWER OFFICE EXPENSE	E	1,000.00	1,429.48	2,429.48	112.76	1,316.72	-	100.00	81.09	31.67	39%
6610	66111000	5315	SEWER EE RELATIONS&SAFTY	E	2,000.00	-	2,000.00	288.01	1,711.99	-	100.00	620.23	(332.22)	-54%
6610	66111000	5320	SEWER OPERATING EQUIP	E	4,000.00	5,180.82	9,180.82	890.00	8,290.82	-	100.00	1,431.30	(541.30)	-38%
6610	66111000	5325	SEWER UTILITIES	E	17,900.00	4,786.56	22,686.56	4,245.19	15,956.81	2,484.56	89.00	4,006.63	238.56	6%
6610	66111000	5510	SEWER CAPITAL EQUIP	E	-	-	-	-	-	-	0.00	220,455.00	(220,455.00)	-100%
			Total 11 PUBLIC SERVICE		270,677.00	2,514,903.79	2,785,580.79	(2,244,945.54)	12,150,424.75	(7,119,898.42)	355.60	19,956.76	(2,264,902.30)	-11349%
			Total 00 NOT IN USE		270,677.00	2,514,903.79	2,785,580.79	(2,244,945.54)	12,150,424.75	(7,119,898.42)	355.60	19,956.76	(2,264,902.30)	-11349%
			Total 6610 SEWER FUND		270,677.00	2,514,903.79	2,785,580.79	(2,244,945.54)	12,150,424.75	(7,119,898.42)	355.60	19,956.76	(2,264,902.30)	-11349%
6620	66211000	4210	SEWER CAP PENALTY & INTEREST	R	(10,000.00)	-	(10,000.00)	(3,777.60)	-	(6,222.40)	37.80	(3,197.14)	(580.46)	18%
6620	66211000	4300	SEWER CAP CHARGES FOR SERVICES	R	(1,714,175.00)	-	(1,714,175.00)	(490,855.59)	-	(1,223,319.				

ACCOUNT INFORMATION				2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025			
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
6620	66211000	5211	SEWER CAPREGULATORY SERVICES	E	192,500.00	62,612.00	255,112.00	-	255,112.00	-	100.00	-	-	0%
6620	66211000	5500	CAPITAL MAINTENANCE	E	575,000.00	898,396.11	1,473,396.11	8,345.00	5,534.00	1,459,517.11	0.90	-	8,345.00	100%
6620	66211000	5505	SEWER CAPCAPITAL PROJ	E	240,000.00	2,074,153.36	2,314,153.36	19,314.66	863,315.95	1,431,522.75	38.10	16,295.16	3,019.50	19%
6620	66211000	5510	SEWER CAPCAPITAL EQUIP	E	60,000.00	-	60,000.00	-	24,000.00	36,000.00	40.00	13,089.00	(13,089.00)	-100%
6620	66211000	5900	SEWER CAPTRANSFER OUT	E	38,712.00	-	38,712.00	38,712.00	-	-	100.00	-	38,712.00	100%
			Total 11 PUBLIC SERVICE		(659,963.00)	3,035,161.47	2,375,198.47	(428,261.53)	1,147,961.95	1,655,498.05	30.30	(583,917.41)	155,655.88	-27%
			Total 00 NOT IN USE		(659,963.00)	3,035,161.47	2,375,198.47	(428,261.53)	1,147,961.95	1,655,498.05	30.30	(583,917.41)	155,655.88	-27%
6620			Total 6620 SEWER CAPITAL FUND		(659,963.00)	3,035,161.47	2,375,198.47	(428,261.53)	1,147,961.95	1,655,498.05	30.30	(583,917.41)	155,655.88	-27%
7500	75006000	4900	LEAVE PAY-OUT TRANSFER IN	R	(250,000.00)	-	(250,000.00)	(250,000.00)	-	-	100.00	-	(250,000.00)	100%
7500	75006000	5120	FINANCE SEVERNCE PAY	E	250,000.00	-	250,000.00	71,153.92	-	178,846.08	28.50	88,982.44	(17,828.52)	-20%
7500	75006000	5140	FINANCE SEVERNCE WORKERS COMP	E	5,000.00	-	5,000.00	1,423.08	-	3,576.92	28.50	1,779.66	(356.58)	-20%
7500	75006000	5145	FINANCE SEVERNCE MEDICARE	E	3,625.00	-	3,625.00	960.41	-	2,664.59	26.50	1,287.36	(326.95)	-25%
			Total 06 FINANCE DEPARTMENT		8,625.00	-	8,625.00	(176,462.59)	-	185,087.59	-2,045.90	92,049.46	(268,512.05)	-292%
			Total 20 GENERAL GOVERNMENT		8,625.00	-	8,625.00	(176,462.59)	-	185,087.59	-2,045.90	92,049.46	(268,512.05)	-292%
7500			Total 7500 LEAVE PAY-OUT RESERVE FU		8,625.00	-	8,625.00	(176,462.59)	-	185,087.59	-2,045.90	92,049.46	(268,512.05)	-292%
8350	83508340	4325	SENIOR ESCROW NON-TAX SALES	R	-	-	-	(203.95)	-	203.95	100.00	(105.00)	(98.95)	94%
			Total 08 PARKS & RECREATION		-	-	-	(203.95)	-	203.95	100.00	(105.00)	(98.95)	94%
			Total 00 NOT IN USE		-	-	-	(203.95)	-	203.95	100.00	(105.00)	(98.95)	94%
8350			Total 8350 SENIOR ESCROW FUND		-	-	-	(203.95)	-	203.95	100.00	(105.00)	(98.95)	94%
8370	83708000	4605	VETERAN MEM DONATIONS	R	-	-	-	(166.00)	-	166.00	100.00	(122.00)	(44.00)	36%
8370	83708000	5205	CONTRACT SERVICES	E	-	-	-	-	1,000.00	(1,000.00)	100.00	-	-	0%
8370	83708000	5300	MATERIALS & SUPPLIES	E	-	-	-	36.98	963.02	(1,000.00)	100.00	-	36.98	100%
			Total 08 PARKS & RECREATION		-	-	-	(129.02)	1,963.02	(1,834.00)	100.00	(122.00)	(7.02)	6%
			Total 00 NOT IN USE		-	-	-	(129.02)	1,963.02	(1,834.00)	100.00	(122.00)	(7.02)	6%
8370			Total 8370 VETERANS MEMORIAL FUND		-	-	-	(129.02)	1,963.02	(1,834.00)	100.00	(122.00)	(7.02)	6%
8380	83808000	4605	DONATIONS	R	-	-	-	(18,000.00)	-	18,000.00	100.00	-	(18,000.00)	100%
			Total 08 PARKS & RECREATION		-	-	-	(18,000.00)	-	18,000.00	100.00	-	(18,000.00)	100%
			Total 45 LEISURE TIME ACTIVITIES		-	-	-	(18,000.00)	-	18,000.00	100.00	-	(18,000.00)	100%
8380			Total 8380 RECREATION SCHOLARSHIP F		-	-	-	(18,000.00)	-	18,000.00	100.00	-	(18,000.00)	100%
8500	85011000	4210	REFUSE PENALTY & INTEREST	R	(27,000.00)	-	(27,000.00)	(10,173.72)	-	(16,826.28)	37.70	(8,740.09)	(1,433.63)	16%
8500	85011000	4300	REFUSE CHARGES FOR SERVICES	R	(2,622,324.00)	-	(2,622,324.00)	(646,029.20)	-	(1,976,294.80)	24.60	(665,931.88)	19,902.68	-3%
8500	85011000	4600	MISCELLANEOUS	R	-	-	-	-	-	-	0.00	(32,785.38)	32,785.38	-100%
8500	85011000	5205	REFUSE CONTRACT SERVICES	E	2,553,050.00	218,011.06	2,771,061.06	623,512.79	2,147,548.27	-	100.00	614,753.79	8,759.00	1%
8500	85011000	5210	REFUSE PROFESSIONAL SERVICES	E	2,400.00	2,339.55	4,739.55	118.10	4,621.45	-	100.00	-	118.10	100%
8500	85011000	5215	TECHNOLOGY SERVICES	E	25,400.00	-	25,400.00	3,299.32	7,100.68	15,000.00	40.90	3,175.48	123.84	4%
8500	85011000	5300	MATERIALS & SUPPLIES	E	-	-	-	-	7,000.00	(7,000.00)	100.00	-	-	0%
8500	85011000	5320	OPERATING EQUIPMENT	E	-	170.48	170.48	-	170.48	-	100.00	7,501.52	(7,501.52)	-100%
			Total 11 PUBLIC SERVICE		(68,474.00)	220,521.09	152,047.09	(29,272.71)	2,166,440.88	(1,985,121.08)	1,405.60	(82,026.56)	52,753.85	-64%
			Total 00 NOT IN USE		(68,474.00)	220,521.09	152,047.09	(29,272.71)	2,166,440.88	(1,985,121.08)	1,405.60	(82,026.56)	52,753.85	-64%
8500			Total 8500 REFUSE ESCROW FUND		(68,474.00)	220,521.09	152,047.09	(29,272.71)	2,166,440.88	(1,985,121.08)	1,405.60	(82,026.56)	52,753.85	-64%
8600	86011000	4205	DEV ESCROW FINES & FEES	R	(760,000.00)	-	(760,000.00)	(172,896.81)	-	(587,103.19)	22.70	(76,382.60)	(96,514.21)	126%
8600	86011000	5205	DEV ESCROW CONTRACT SERVICES	E	760,000.00	1,285,280.89	2,045,280.89	111,215.07	1,360,370.53	573,695.29	72.00	83,470.74	27,744.33	33%
8600	86011450	5205	ROW ESCROW CONTRACT SERVICES	E	-	236,640.79	236,640.79	-	236,640.79	-	100.00	77.77	(77.77)	-100%
			Total 11 PUBLIC SERVICE		-	1,521,921.68	1,521,921.68	(61,681.74)	1,597,011.32	(13,407.90)	100.90	7,165.91	(68,847.65)	-961%
			Total 00 NOT IN USE		-	1,521,921.68	1,521,921.68	(61,681.74)	1,597,011.32	(13,407.90)	100.90	7,165.91	(68,847.65)	-961%
8600			Total 8600 DEVELOPERS ESCROW FUND		-	1,521,921.68	1,521,921.68	(61,681.74)	1,597,011.32	(13,407.90)	100.90	7,165.91	(68,847.65)	-961%
9000	90005000	4310	WORKERS COMP ADMIN CHARGES	R	(498,475.00)	-	(498,475.00)	(104,043.91)	-	(394,431.09)	20.90	(94,891.48)	(9,152.43)	10%
9000	90005000	5205	WORK COMP CONTRACT SERVICES	E	164,523.00	8,085.00	172,608.00	145,686.00	26,922.00	-	100.00	128,172.00	17,514.00	14%
9000	90005000	5230	WORK COMP CLAIMS & JUDGEMENTS	E	150,000.00	(6,000.00)	144,000.00	11,197.25	-	132,802.75	7.80	10,246.58	950.67	9%
			Total 05 HUMAN RESOURCES DEPARTMENT		(183,952.00)	2,085.00	(181,867.00)	52,839.34	26,922.00	(261,628.34)	-43.90	43,527.10	9,312.24	21%
			Total 00 NOT IN USE		(183,952.00)	2,085.00	(181,867.00)	52,839.34	26,922.00	(261,628.34)	-43.90	43,527.10	9,312.24	21%
9000			Total 9000 WORKERS COMP FUND		(183,952.00)	2,085.00	(181,867.00)	52,839.34	26,922.00	(261,628.34)	-43.90	43,527.10	9,312.24	21%
9010	90106250	4515	INSURANCE PROCEEDS	R	(120,000.00)	-	(120,000.00)	(47,116.29)	-	(72,883.71)	39.30	(27,079.50)	(20,036.79)	74%
9010	90106250	5230	RISK INS CLAIMS & JUDGEMENTS	E	120,000.00	50,490.63	170,490.63	17,850.24	152,640.39	-	100.00	11,707.71	6,142.53	52%
			Total 06 FINANCE DEPARTMENT		-	50,490.63	50,490.63	(29,266.05)	152,640.39	(72,883.71)	244.40	(15,371.79)	(13,894.26)	90%
			Total 20 GENERAL GOVERNMENT		-	50,490.63	50,490.63	(29,266.05)	152,640.39	(72,883.71)	244.40	(15,371.79)	(13,894.26)	90%
9010			Total 9010 RISK INSURANCE FUND		-	50,490.63	50,490.63	(29,266.05)	152,640.39	(72,883.71)	244.40	(15,371.79)	(13,894.26)	90%
9020	90205000	4310	HEALTH INS ADMIN CHARGES	R	(4,466,345.00)	-	(4,466,345.00)	(966,650.15)	-	(3,499,694.85)	21.60	-	(966,650.15)	100%
9020	90205000	5205	HEALTH INS CONTRACT SERVICES	E	-	863,000.00	863,000.00	204,201.42	654,066.18	4,732.40	99.50	204,201.42	100%	
9020	90205000	5230	HEALTH INS CLAIMS & JUDGEMENTS	E	3,360,000.00	(863,000.00)	2,497,000.00	283,667.05	-	2,213,332.95	11.40	-	283,667.05	100%
			Total 05 HUMAN RESOURCES DEPARTMENT		(1,106,345.00)	-	(1,106,345.00)	(478,781.68)	654,066.18	(1,281,629.50)	-15.80	-	(478,781.68)	100%
			Total 00 NOT IN USE		(1,106,345.00)	-	(1,106,345.00)	(478,781.68)	654,066.18	(1,281,629.50)	-15.80	-	(478,781.68)	100%
9020			Total 9020 HEALTH INSURANCE FUND		(1,106,345.00)	-	(1,1							

ACCOUNT INFORMATION					2026 BUDGET INFORMATION			2026 ACTUAL INFORMATION				Q1 2026 VS Q1 2025		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2025 ACTUAL	2026 VS 2025	% CHANGE
			Grand Total		1,806,675.00	50,417,088.10	52,223,763.10	753,095.02	72,328,163.52	(20,857,495.44)	139.90	6,910,408.92	(6,157,313.90)	-89%

Additional Information

Income Tax

Income Tax remains Gahanna's largest source of revenue. Through the end of the first quarter of 2026 income tax made up 70% of total General Fund revenue, 96% of the Capital Improvement Fund Revenue, and 72% of the three Special Revenue Funds, established for operations related to Public Safety (98% of revenue), Parks & Recreation (43% of revenue) and Public Service (96% of Revenue). On a cash basis, total income tax collections are \$10M to date. This was allocated as follows:

Fund	Income Tax Revenue	% of Collections
General Fund 1.5%	\$ 6,185,658	61%
Capital Improvement .75%	2,932,429	29%
Public Safety .0675%	430,090	4%
Public Service .115%	273,694	3%
Parks & Recreation .0675%	273,693	3%
	<u>\$ 10,095,564</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 83% for the quarter, are from business withholdings, with 10% coming from individual returns and 7% coming from net profits.

The following tables shows the distribution of the 1.5% - and 1% - income tax among these three categories compared to 2025.

Comparative Income Tax Data 1.5%					
Income Tax Type	2025 YTD (\$M)	2026 YTD (\$M)	Difference (\$M)	Pct Change	
Withholding	\$ 4.97	\$ 5.06	\$ 0.09	1.8%	
Individual	\$ 0.47	\$ 0.67	\$ 0.20	42.0%	
Net Profit	\$ 0.86	\$ 0.45	\$ (0.41)	-47.6%	
Total	\$ 6.31	\$ 6.19	\$ (0.12)	-1.9%	

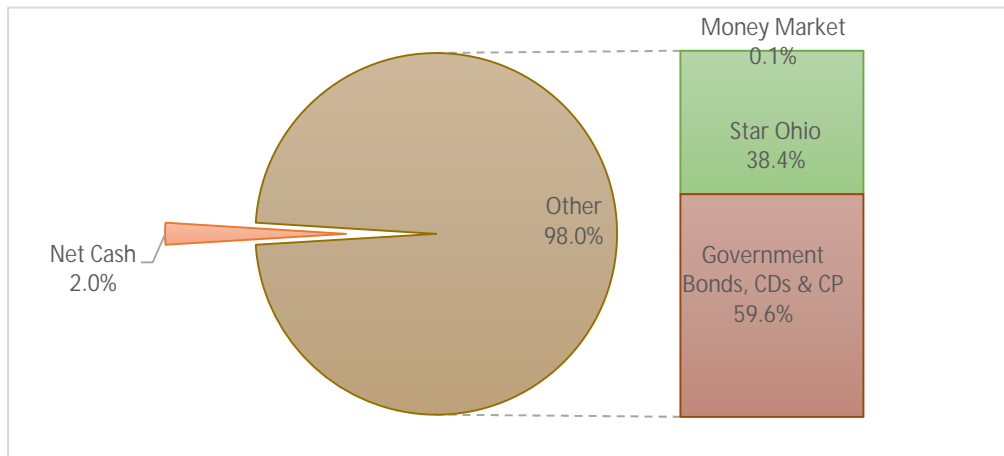
Comparative Income Tax Data 1%					
Income Tax Type	2025 YTD (\$M)	2026 YTD (\$M)	Difference (\$M)	Pct Change	
Withholding	\$ 3.26	\$ 3.33	\$ 0.06	1.9%	
Individual	\$ 0.23	\$ 0.29	\$ 0.06	26.6%	
Net Profit	\$ 0.54	\$ 0.29	\$ (0.25)	-46.6%	
Total	\$ 4.04	\$ 3.91	\$ (0.13)	-3.2%	

Withholding taxes have not increased as anticipated for 2026, this is directly related to the return to office for those employed by Chase Bank and decrease in Ohio Department of Transportation projects in the City. The increase in individual taxes is expected for the first quarter as annual tax filings for 2025 begin in the first quarter. Net profits in 2025 were more than expected, for 2026 this is normalizing and there have been a number of refunds related to 2024 and 2025. All three categories will be closely monitored through the end of the second quarter to determine if revenue budget adjustments are necessary.

Investments

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

The City maintains its liquid cash in "checking" style accounts at Huntington National Bank. It invests short- to mid-term funds and bond proceeds at Star Ohio, and the remainder is invested in longer term holdings which are managed by RedTree Investment Group. The chart below details the breakdown of the City's \$148M portfolio as of March 31, 2026.



As of March 31, 2026, the average duration of the City's investment portfolio was 2.61 years and the average yield to maturity of the City's holdings was 4.12%. By comparison, the Star Ohio annualized yield at that same time was 3.79%. Using the US Department of Treasury historical yield curve rates for a 2-year maturity, rates have decreased from 3.89% to 3.79% as of the end of the quarter. Inflation has increased to 3.8%, mainly driven by supply and energy as the conflict in the Middle East continues and trade policies are resulting in more costs associated with tariffs passed off to consumers. Interest rates are anticipated to remain steady for 2026.

Investment earnings for the year are 27% of the amount planned for 2026. Compared to 2025, investment earnings are up 11% with an increase in yield to maturity for 2026. The City's investment advisors will continue to manage the City's portfolio in a strategic manner to retain security while maximizing returns. Bond proceeds have been placed in a separate Star Ohio account and interest earned through the end of the quarter is \$57K.

Conclusion

Federal and state policies will continue to be monitored for potential impacts on the City. The State legislature and public interest groups continue to push for property tax reform. Federal policy is anticipated to continue to increase the cost of doing business as historically high tariffs remain and costs are being moved to consumers. The conflict in the Middle East has also created historic increases in the cost of fuel.

Locally, economic growth does not appear to be slowing but this may be offset by policy changes from remote or hybrid working arrangements, as it was experienced in the first quarter with the change for Chase Bank. It is possible others will follow.

As the City begins implementing Our Gahanna and transitioning to the new Civic Center, the above will be closely monitored for potential budget impacts. While it is not anticipated that any of the above will stop planned progress, there is potential for a slowdown to ensure costs are not outpacing resources.

Status of Current Finance Department Projects

- Capital Improvement Plan – Continues to be enhanced and improved on.
- Facility Financing – Monitoring for post issuance compliance.
- 2024 ACFR – Has received the GFOA Certificate of Achievement.
- 2026 Budget – Has been submitted to GFOA for the Budget Award.
- 2025 Audit – Currently on-going with field work wrapping up soon.
- 2025 ACFR – Will begin statement preparation soon.