Gahanna
FINANCE DEPARTMENT

# 2025
# Q2 Report to Council

Joann Bury, Finance Director
AUGUST 25, 2025

## Overview

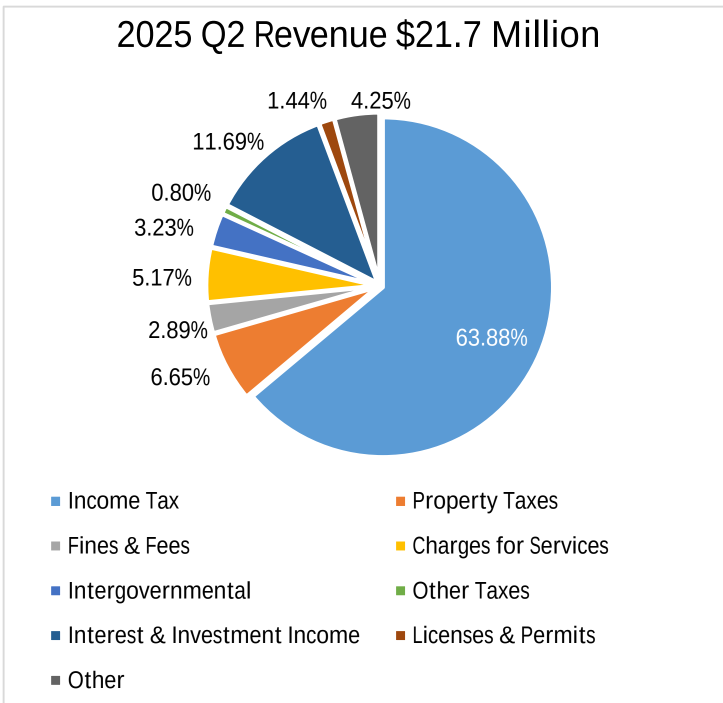
The purpose of this report is to provide Gahanna City Council, residents, and interested parties with an overview of the City's finances for the quarter ended June 30, 2025. The report focuses on the General Fund, which is the primary operating fund for the City, as well as the Public Safety Fund, Parks & Recreation Fund, Public Service Fund, and Capital Improvement Fund - all of which receive income tax revenue from the 1% income tax increase passed by the voters in May 2019. The data provided in this report is unaudited and is shown on a cash basis as collected or expended through June 30, 2025.

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

## Key Financial Highlights

## General Fund Revenue

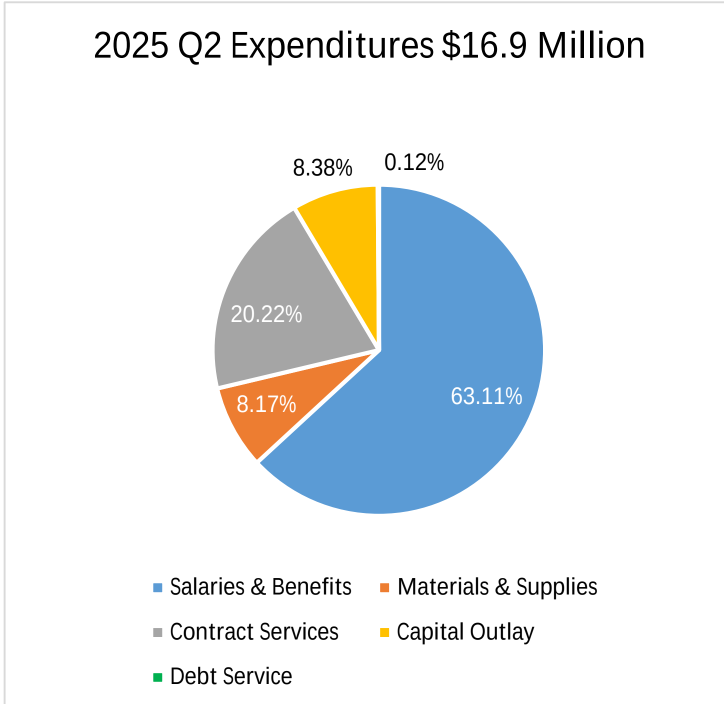
- In total, revenue for the second quarter of 2025 is 56% of planned which is expected at the end of the quarter. The most significant accounts are discussed below.
    - ➢ Income taxes are 54% of planned, which is expected. More information on income tax is in the income tax portion of this report.
    - ➢ Investment income is 51% of planned revenue tracking as expected with a stale in the interest rate environment.
    - ➢ Other revenue is related to tax refunds for exempted City property including 825, and the City's share of the Central Ohio Health Care Consortium's dividend distribution.




- General Fund revenues compared to 2024 have increased by 12% (or $2.3M) mainly resulting from the following:
    - ➢ Income Tax revenue increased by 10% (or $1.3M), See the income tax discussion section of this report.

- Other revenue increased by $900K related to the items discussed above.

## General Fund Expenditures




- General Fund expenditures are 38% of planned, which is slightly lower than expected at the end of the quarter. When encumbrances are considered, they are 64% of planned.
- Salaries and benefits are 45% of planned. This is related to continued recruitment for vacant positions.
- Compared to 2024, General Fund expenditures have increased by 20% (or $2.8M), with the largest increases coming from capital outlay for construction of the new municipal building, followed by salaries and benefits, and contract services.
  - The increase in salaries and benefits is the result of wage and benefit increases and timing of filling new and vacant positions. Most new or vacant positions for 2024 were filled after the first quarter of 2024.
  - Contract services have increased as the CAD and RMS systems for police continue to be implemented.

## General Fund Other Financing Sources and Uses

- Planned transfers out for 2025 for debt service, severance payments, and municipal building items have all bee processed.

## General Fund Balance

- Fund balance increased by $3.4M to $45M by the end of the quarter. Of the $45M, $11.6M is reserved for encumbrances and $9.1M is reserved for emergency, leaving an unreserved fund balance of $24.8M. Unreserved fund balance equates to ten (10) 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 $898K, or 50%, of planned revenue. Income tax revenue is $779K, or 55%, of planned, which is expected at the end of the quarter. There was an allocation change for 2025 resulting in a 43% increase compared to 2024. More details on income taxes will be discussed in the income tax portion of this report.

- Public Safety Fund expenditures are $437K or 50% of planned, which is expected. Compared to 2024 there is a 22% increase which is expected based on the addition of the mental health liaison as a contracted service near the end of 2024.
- Public Safety Fund Balance ended at $275K, which is a decrease of $29K resulting from expenditures exceeding revenue for the quarter. There was a planned use of available unencumbered fund balance for 2025. Of this amount, $211K is reserved for encumbrances.

## Parks & Recreation Fund

- The Parks & Recreation Fund revenue is $1.8M, or 69% of planned revenue, which is expected. Income tax revenue is $735K, or 55% of planned. The increase in income tax compared to 2024 is related to a change in the percent distributed to the fund. Charges for services revenue compared to 2024 is up 13% related to increases across all activities. The most notable increases were for camps and pools.
- Parks & Recreation Fund expenditures are $1.3K, or 44% of planned which is expected for the second quarter representing the beginning of the season. There is a 17% increase in expenditures compared to 2024 seeing an increase across all expenditure types. This was anticipated for 2025.
- Parks & Recreation Fund Balance ended at $1.9M, which is an increase of $1.3M resulting from revenue exceeding expenditures for the quarter. Of this amount, $417K is reserved for encumbrances.

## Public Service Fund

- The Public Service Fund revenue is $739K, or 54% of planned revenue, which is expected. Income tax revenue is $712K or 55% of planned. Compared to 2024, revenue is down 27%, as the percent of income tax allocated to the Public Service Fund was decreased.
- Public Service Fund expenditures are $725K, or 26%, of planned which is lower than expected. This is related to planned initiatives within contract services that have not begun or are ongoing. This includes the City-wide culvert inventory, 2025 thoroughfare plan, pavement rating updates, and code updates
- Public Service Fund Balance ended at $2.7M, which is an increase of $1.8M resulting from revenues exceeding expenditures. Of this amount, $784K is reserved for encumbrances.

## Capital Improvement Fund

- The Capital Improvement Fund revenue is $7.6M, or 54% of planned revenue, which is expected. Compared to 2024, revenue has increased by 13%, partially due to income tax collections which are discussed later in this report. The remainder of the increase is for interest revenue on the 2024 bond proceeds.
- Capital Improvement Fund expenditures are $22.2M, or 35% of planned. When encumbrances are considered, it is 92% of planned. Compared to 2024, expenditures have increased by $19.4M, mainly for payments associated with the construction of the new municipal building.
- Fund balance ended at $48.8M, which is a decrease of $17.7M as debt proceeds received in 2024 for the new municipal building continue to be expended. Of this amount, $36.8M is reserved for encumbrances.

## Capital Improvement Plan

The first year of the 2024 Capital Improvement Plan has been incorporated into the 2025 appropriations. Below is CIP activity through the end of the quarter in summary form by type, by project and fund, and by specific project.

| SUMMARY BY CATEGORY | | |
|---|---|---|
| CATEGORY | Q2 25 Actual | Q2 25 Encumbered |
| CREEKSIDE | 175,546 | 802,827 |
| FACILITIES | 19,920,597 | 29,716,814 |
| IT INFRASTRUCTURE | 637,159 | 533,698 |
| LAND | 42,005 | - |
| PARK FACILITY | 33,207 | 874,762 |
| PARK INFRASTRUCTURE | 935,446 | 804,401 |
| ROAD & BRIDGE INFRASTRUCTURE | 895,306 | 5,446,889 |
| SIDEWALKS | 101,255 | 1,468,504 |
| TRAFFIC SIGNALS & STREETLIGHTS | 61,459 | 1,147,907 |
| UTILITY INFRASTRUCTURE | 486,203 | 2,374,295 |
| VEHICLES & EQUIPMENT | 2,224,540 | 1,454,837 |
| Grand Total | 25,512,723 | 44,624,934 |

| DETAIL BY FUND AND PROJECT | | | | | | |
|---|---|---|---|---|---|---|
| FUND | YEAR(S) FUNDED | PROJECT TITLE | DEPARTMENT | Category | Q2 25 Actual | Q2 25 Encumbered |
| CAPITAL | 2022 | ACADEMY PARK | PARKS & RECREATION | PARK INFRASTRUCTURE | 140,953 | 159,847 |
| CAPITAL | 2024 | SPORTS ACTION PARK | PARKS & RECREATION | PARK INFRASTRUCTURE | 32,580 | 9,585 |
| CAPITAL | 2023-2024 | ASPHALT OVERLAY | ENGINEERING | ROAD & BRIDGE INFRASTRUCTURE | 328,216 | 3,560,799 |
| CAPITAL | 2023 | BIG WALNUT TRAIL | PARKS & RECREATION | PARK INFRASTRUCTURE | 52,322 | 242,554 |
| CAPITAL | 2022 | BRIDGES | ENGINEERING | ROAD & BRIDGE INFRASTRUCTURE | 12,764 | 115,979 |
| CAPITAL | 2023 | CODE & PERMIT SOFTWARE | PLANNING | IT INFRASTRUCTURE | 2,359 | - |
| CAPITAL | 2021 | CREEKSIDE | ENGINEERING | CREEKSIDE | 175,546 | 802,827 |
| CAPITAL | 2025 | ELECTRIC VEHICLE CHARGING STATION | PUBLIC SERVICE | VEHICLES & EQUIPMENT | 22,321 | - |
| CAPITAL | 2025 | EMERGENCY ALERT SIRENS | PUBLIC SAFETY | VEHICLES & EQUIPMENT | - | 175,000 |
| CAPITAL | 2021 | FACILITY | MAYOR | FACILITIES | 18,504,180 | 26,006,858 |
| CAPITAL | 2021-2025 | FIBER | IT | IT INFRASTRUCTURE | 192,461 | 282,231 |
| CAPITAL | 2024 | GOLF COURSE CART PATH REPLACE | PARKS & RECREATION | PARK INFRASTRUCTURE | 504,748 | - |
| CAPITAL | 2023 | LAND ACQUISITION FOR DEV. | DEVELOPMENT | LAND | 42,005 | - |
| CAPITAL | 2023-2024 | LINK TO LITERACY TRAIL | PARKS & RECREATION | PARK INFRASTRUCTURE | 19,900 | 278,100 |
| CAPITAL | 2024 | NETWORK SWITCHES & CORE LIFECYCLE | IT | IT INFRASTRUCTURE | 355,523 | 216,467 |
| CAPITAL | 2022-2024 | NONPOLICE EQUIPMENT | PUBLIC SERVICE | VEHICLES & EQUIPMENT | 517,848 | 105,000 |
| CAPITAL | 2021-2024 | PARK & TRAIL ASPHALT | PARKS & RECREATION | PARK INFRASTRUCTURE | 24,798 | 8,105 |
| CAPITAL | 2023-2024 | PARK RENOVATION | PARKS & RECREATION | PARK INFRASTRUCTURE | 98,045 | 90,819 |
| CAPITAL | 2022-2024 | PLAYGROUNDS | PARKS & RECREATION | PARK INFRASTRUCTURE | 35,568 | 14,238 |
| CAPITAL | 2020-2024 | POLICE EQUIPMENT | PUBLIC SAFETY | VEHICLES & EQUIPMENT | 340,794 | 133,144 |
| CAPITAL | 2023-2024 | POLICE RADIOS | PUBLIC SAFETY | VEHICLES & EQUIPMENT | 237,795 | 746,938 |
| CAPITAL | 2024 | POLICE SOFTWARE REPLACEMENT | PUBLIC SAFETY | VEHICLES & EQUIPMENT | 75,370 | 94,755 |
| CAPITAL | 2022-2025 | POOLS | PARKS & RECREATION | PARK INFRASTRUCTURE | 26,532 | 1,153 |
| CAPITAL | 2021-2023 | PRICE ROAD HOUSE | PARKS & RECREATION | PARK FACILITY | 33,207 | 874,762 |
| CAPITAL | 2022-2024 | SIDEWALKS | ENGINEERING | SIDEWALKS | 101,255 | 1,468,504 |
| CAPITAL | 2023-2024 | STREET LIGHTS | ENGINEERING | ROAD & BRIDGE INFRASTRUCTURE | 3,466 | 58,734 |
| CAPITAL | 2023-2024 | STREET REBUILDS | ENGINEERING | ROAD & BRIDGE INFRASTRUCTURE | 300,487 | 196,929 |
| CAPITAL | 2023-2024 | STYGLER-AGLER 62 IMPROVEMENTS | ENGINEERING | ROAD & BRIDGE INFRASTRUCTURE | 52,290 | 9,987 |
| CAPITAL | 2021-2024 | TRAFFIC SIGNALS | PUBLIC SERVICE | TRAFFIC SIGNALS & STREETLIGHTS | 61,459 | 607,907 |
| CAPITAL | 2021-2024 | WEST JOHNSTOWN RD | PUBLIC SERVICE | ROAD & BRIDGE INFRASTRUCTURE | - | 510,007 |
| | | | | TOTAL CAPITAL IMPROVEMENT FUND | 22,294,792 | 36,771,229 |
| GENERAL | 2021 | FACILITY | MAYOR | FACILITIES | 1,416,417 | 3,709,956 |
| | | | | | 1,416,417 | 3,709,956 |
| STREET | 2019-2024 | NONPOLICE EQUIPMENT | PUBLIC SERVICE | VEHICLES & EQUIPMENT | 421,785 | 200,000 |
| | | | | | 421,785 | 200,000 |
| TIF | 2021-2024 | HAMILTON ROAD BRIDGE | ENGINEERING | ROAD & BRIDGE INFRASTRUCTURE | - | 181,780 |
| TIF | 2022-2023 | TAYLOR STATION & CLAYCRAFT | ENGINEERING | ROAD & BRIDGE INFRASTRUCTURE | 13,923 | 35,650 |
| TIF | 2022-2023 | TAYLOR RD WATERLINE | ENGINEERING | UTILITY INFRASTRUCTURE | 5,840 | - |
| TIF | 2024 | TECH CENTER TRAFFIC SIGNAL | ENGINEERING | TRAFFIC SIGNALS & STREETLIGHTS | - | 540,000 |
| | | | | TOTAL TIF FUND | 19,763 | 757,430 |
| COURT | 2025 | PAYMENT KIOSK | IT | IT INFRASTRUCTURE | - | 35,000 |
| | | | | | - | 35,000 |
| PERMISSIVE | 2025 | MORSE RD RECONSTRUCT | ENGINEERING | ROAD & BRIDGE INFRASTRUCTURE | - | 220,000 |
| | | | | | - | 220,000 |
| ARPA | 2023 | CAD REPLACEMENT | PUBLIC SAFETY | IT INFRASTRUCTURE | 86,816 | - |
| | | | | | 86,816 | - |
| STORM | 2020-2024 | EQUIPMENT | PUBLIC SERVICE | VEHICLES & EQUIPMENT | 147,410 | - |
| STORM | 2019 | STORMWATER MAINTENANCE | ENGINEERING | UTILITY INFRASTRUCTURE | 1,611 | 507,976 |
| STORM | 2024 | TAYLOR STATION & CLAYCRAFT | ENGINEERING | ROAD & BRIDGE INFRASTRUCTURE | 41,663 | 229,164 |
| STORM | 2024 | WYNNE RIDGE BRIDGE | ENGINEERING | ROAD & BRIDGE INFRASTRUCTURE | 100,000 | - |
| | | | | TOTAL STORMWATER FUND | 290,684 | 737,140 |
| WATER | 2021-2023 | CLAYCRAFT WATERLINE | ENGINEERING | UTILITY INFRASTRUCTURE | 2,184 | 49,693 |
| WATER | 2020-2024 | EQUIPMENT | PUBLIC SERVICE | VEHICLES & EQUIPMENT | 231,673 | - |
| WATER | 2022-2023 | TAYLOR STATION & CLAYCRAFT | ENGINEERING | ROAD & BRIDGE INFRASTRUCTURE | 42,497 | 327,860 |
| WATER | 2020-2024 | WATERLINE REPLACEMENT | ENGINEERING | UTILITY INFRASTRUCTURE | 191,698 | 716,874 |
| WATER | 2022-2023 | WATER TOWER REHABILITATION | ENGINEERING | UTILITY INFRASTRUCTURE | 242,607 | 91,123 |
| | | | | TOTAL WATER & WATER CAPITAL FUNDS | 710,659 | 1,185,550 |
| SEWER | 2024 | CCTV PROGRAM | ENGINEERING | UTILITY INFRASTRUCTURE | - | - |
| SEWER | 2021 | EAST GAHANNA SEWER ANALYSIS | ENGINEERING | UTILITY INFRASTRUCTURE | 4,000 | - |
| SEWER | 2020-2024 | EQUIPMENT | PUBLIC SERVICE | VEHICLES & EQUIPMENT | 229,544 | - |
| SEWER | 2024 | GAHANNA LINCOLN CAPACITY IMPROVE | ENGINEERING | UTILITY INFRASTRUCTURE | 23,765 | 106,943 |
| SEWER | 2020-2024 | SANITARY SEWER MAINTENANCE | ENGINEERING | UTILITY INFRASTRUCTURE | 14,498 | 30,519 |
| SEWER | 2021 | SERRAN SEWER IMPROVEMENT | ENGINEERING | UTILITY INFRASTRUCTURE | - | 4,101 |
| SEWER | 2025 | WEST GAHANNA SANITARY SEWER | ENGINEERING | UTILITY INFRASTRUCTURE | - | 867,066 |
| | | | | TOTAL SEWER & SEWER CAPITAL FUNDS | 271,807 | 1,008,629 |
| | | | | TOTAL CAPITAL ACTIVITY Q1 | 25,512,723 | 44,624,934 |

| SUMMARY BY PROJECT | | |
| --- | --- | --- |
| Project | Q2 25 Actual | Q2 25 Encumbered |
| ACADEMY PARK | 140,953 | 159,847 |
| ASPHALT OVERLAY | 328,216 | 3,560,799 |
| BIG WALNUT TRAIL | 52,322 | 242,554 |
| BRIDGES | 12,764 | 115,979 |
| CAD REPLACEMENT | 86,816 | - |
| CLAYCRAFT WATERLINE | 2,184 | 49,693 |
| CODE & PERMIT SOFTWARE | 2,359 | - |
| CREEKSIDE | 175,546 | 802,827 |
| EAST GAHANNA SEWER ANALYSIS | 4,000 | - |
| EQUIPMENT | 608,627 | - |
| FACILITY | 19,920,597 | 29,716,814 |
| FIBER | 192,461 | 282,231 |
| GOLF COURSE CART PATH REPLACE | 504,748 | - |
| HAMILTON ROAD BRIDGE | - | 181,780 |
| LAND ACQUISITION FOR DEV. | 42,005 | - |
| LINK TO LITERACY TRAIL | 19,900 | 278,100 |
| NETWORK SWITCHES & CORE LIFECYCLE | 355,523 | 216,467 |
| NONPOLICE EQUIPMENT | 939,633 | 305,000 |
| PARK & TRAIL ASPHALT | 24,798 | 8,105 |
| PARK RENOVATION | 98,045 | 90,819 |
| PLAYGROUNDS | 35,568 | 14,238 |
| POLICE EQUIPMENT | 340,794 | 133,144 |
| POLICE RADIOS | 237,795 | 746,938 |
| POLICE SOFTWARE REPLACEMENT | 75,370 | 94,755 |
| POOLS | 26,532 | 1,153 |
| PRICE ROAD HOUSE | 33,207 | 874,762 |
| SANITARY SEWER MAINTENANCE | 14,498 | 30,519 |
| SERRAN SEWER IMPROVEMENT | - | 4,101 |
| SIDEWALKS | 101,255 | 1,468,504 |
| SPORTS ACTION PARK | 32,580 | 9,585 |
| STORMWATER MAINTENANCE | 1,611 | 507,976 |
| STREET REBUILDS | 300,487 | 196,929 |
| STYGLER-AGLER 62 IMPROVEMENTS | 52,290 | 9,987 |
| TAYLOR STATION & CLAYCRAFT | 98,083 | 592,674 |
| TRAFFIC SIGNALS | 61,459 | 607,907 |
| WATER TOWER REHABILITATION | 242,607 | 91,123 |
| WATERLINE REPLACEMENT | 191,698 | 716,874 |
| STREET LIGHTS | 3,466 | 58,734 |
| GAHANNA LINCOLN CAPACITY IMPROVE | 23,765 | 106,943 |
| ELECTRIC VEHICLE CHARGING STATION | 22,321 | - |
| EMERGENCY ALERT SIRENS | - | 175,000 |
| WEST JOHNSTOWN RD | - | 510,007 |
| TAYLOR RD WATERLINE | 5,840 | - |
| TECH CENTER TRAFFIC SIGNAL | - | 540,000 |
| PAYMENT KIOSK | - | 35,000 |
| MORSE RD RECONSTRUCT | - | 220,000 |
| WYNNE RIDGE BRIDGE | 100,000 | - |
| WEST GAHANNA SANITARY SEWER | - | 867,066 |
| Grand Total | 25,512,723 | 44,624,934 |

*City of Gahanna, Ohio*
*General Fund Comparative Statement*
*For the Quarter Ended June 30, 2025*

| | Budget Versus Actual | | | | Q2 2025 Versus Q2 2024 | | |
|---|---|---|---|---|---|---|---|
| | Budgeted Amounts | | | | | | |
| Revenues | Original | Q2 Budget | Q2 Actual | Q2 Percent | 2024 Actual | Difference | Percent |
| Income Tax | 25,493,600 | 25,493,600 | 13,872,439 | 54% | 12,597,098 | 1,275,341 | 10% |
| Property Taxes | 3,059,395 | 3,059,395 | 1,443,714 | 47% | 1,476,836 | (33,122) | -2% |
| Fines & Fees | 727,873 | 727,873 | 627,012 | 86% | 755,122 | (128,110) | -17% |
| Charges for Services | 1,636,861 | 1,636,861 | 1,123,529 | 69% | 901,370 | 222,159 | 25% |
| Intergovernmental | 1,326,000 | 1,326,000 | 700,928 | 53% | 654,761 | 46,167 | 7% |
| Other Taxes | 400,070 | 400,070 | 173,615 | 43% | 173,671 | (56) | 0% |
| Interest & Investment Income | 5,000,000 | 5,000,000 | 2,539,129 | 51% | 2,486,092 | 53,037 | 2% |
| Licenses & Permits | 590,000 | 590,000 | 312,146 | 53% | 355,740 | (43,594) | -12% |
| Other | 718,432 | 718,432 | 923,159 | 128% | 22,606 | 900,553 | 3984% |
| Total Revenues | 38,952,231 | 38,952,231 | 21,715,671 | 56% | 19,423,296 | 2,292,375 | 12% |
| | | | | | | | |
| Expenditures | | | | | | | |
| Salaries & Benefits | 23,630,323 | 23,659,190 | 10,664,746 | 45% | 9,473,437 | 1,191,309 | 13% |
| Materials & Supplies | 3,075,493 | 3,986,785 | 1,380,588 | 35% | 1,364,221 | 16,367 | 1% |
| Contract Services | 9,145,786 | 10,966,790 | 3,417,503 | 31% | 3,189,666 | 227,837 | 7% |
| Capital Outlay | - | 5,126,373 | 1,416,417 | 28% | - | 1,416,417 | 100% |
| Debt Service | | | | | | | |
| Principal Retirement | 500,000 | 500,000 | - | 0% | - | - | 0% |
| Interest & Fiscal Charges | 39,375 | 39,375 | 19,688 | 50% | 22,750 | (3,062) | -13% |
| Total Expenditures | 36,390,977 | 44,278,513 | 16,898,942 | 38% | 14,050,074 | 2,848,868 | 20% |
| Excess of Expenditures (Over)/Under Revenues | 2,561,254 | (5,326,282) | 4,816,729 | | 5,373,222 | (556,493) | -10% |
| | | | | | | | |
| Other Financing Sources/(Uses) | | | | | | | |
| Transfer Out | (1,392,288) | (1,392,288) | (1,392,288) | 100% | (738,600) | 653,688 | 89% |
| Total Other Financing Sources/(Uses) | (1,392,288) | (1,392,288) | (1,392,288) | | (738,600) | (653,688) | 89% |
| | | | | | | | |
| Net Change in Fund Balance | 1,168,966 | (6,718,570) | 3,424,441 | | 4,634,622 | (1,210,181) | -26% |
| | | | | | | | |
| Fund balance January 1 | 34,179,531 | 34,179,531 | 34,179,531 | | 35,526,586 | (1,347,055) | -4% |
| Prior Year Encumbrance Appropriated | 7,887,535 | 7,887,535 | 7,887,535 | | | | |
| Fund balance at June 30 | 43,236,032 | 35,348,496 | 45,491,507 | | 40,161,208 | 5,330,299 | 13% |
| Reserved For Encumbrance | | | 11,600,466 | | 13,906,325 | (2,305,859) | -17% |
| Reserved For Emergency | 9,100,000 | 9,100,000 | 9,100,000 | | 8,450,000 | 650,000 | 8% |
| Unreserved Fund Balance | 34,136,032 | 26,248,496 | 24,791,041 | | 17,804,883 | 6,986,158 | 39% |

*City of Gahanna, Ohio*
*Public Safety Fund Comparative Statement*
*For the Quarter Ended June 30, 2025*

| | **Budget Versus Actual** | | | | **Q2 2025 Versus Q2 2024** | | |
|---|---|---|---|---|---|---|---|
| | Budgeted Amounts | | | | | | |
| Revenues | Original | Q2 Budget | Q2 Actual | Q2 Percent | 2024 Actual | Difference | Percent |
| Income Tax | 1,421,600 | 1,421,600 | 779,165 | 55% | 544,527 | 234,638 | 43% |
| Charges for Services | 370,000 | 370,000 | 106,588 | 29% | 104,281 | 2,307 | 2% |
| Fines & Fees | 14,000 | 14,000 | 10,512 | 75% | 11,986 | (1,474) | -12% |
| Intergovernmental | - | - | 1,693 | 0% | 7,124 | (5,431) | -76% |
| Total Revenues | 1,805,600 | 1,805,600 | 897,958 | 50% | 667,918 | 230,040 | 34% |
| Expenditures | | | | | | | |
| Salaries & Benefits | 756,372 | 756,372 | 375,793 | 50% | 353,883 | 21,910 | 6% |
| Materials & Supplies | 1,000 | 1,000 | 531 | 53% | - | 531 | 0% |
| Contract Services | 123,700 | 123,700 | 60,876 | 49% | 5,329 | 55,547 | 1042% |
| Total Expenditures | 881,072 | 881,072 | 437,200 | 50% | 359,212 | 77,988 | 22% |
| Excess of Expenditures (Over)/Under Revenues | 924,528 | 924,528 | 460,758 | | 308,706 | 152,052 | 49% |
| Other Financing Sources/(Uses) | | | | | | | |
| Transfer Out | (1,066,303) | (1,066,303) | (489,947) | 46% | (417,040) | 72,907 | 17% |
| Total Other Financing Sources/(Uses) | (1,066,303) | (1,066,303) | (489,947) | | (417,040) | (72,907) | 17% |
| Net Change in Fund Balance | (141,775) | (141,775) | (29,189) | | (108,334) | 79,145 | -73% |
| Fund balance January 1 | 304,141 | 304,141 | 304,141 | | 638,210 | (334,069) | -52% |
| Prior Year Encumbrance Appropriated | - | - | - | | | | |
| Fund balance at June 30 | 162,366 | 162,366 | 274,952 | | 529,876 | (254,924) | -48% |
| Reserved For Encumbrance | | | 64,351 | | 10,076 | 54,275 | 539% |
| Unreserved Fund Balance | 162,366 | 162,366 | 210,601 | | 519,800 | (309,199) | -59% |

| | Budget Versus Actual | | | | Q2 2025 Versus Q2 2024 | | |
|---|---|---|---|---|---|---|---|
| | Budgeted Amounts | | | | | | |
| Revenues | Original | Q2 Budget | Q2 Actual | Q2 Percent | 2024 Actual | Difference | Percent |
| Income Tax | 1,340,380 | 1,340,380 | 734,641 | 55% | 544,527 | 190,114 | 35% |
| Charges for Services | 1,214,320 | 1,214,320 | 1,018,846 | 84% | 900,354 | 118,492 | 13% |
| Fines & Fees | 13,200 | 13,200 | 9,912 | 75% | 11,986 | (2,074) | -17% |
| Total Revenues | 2,567,900 | 2,567,900 | 1,763,399 | 69% | 1,456,867 | 306,532 | 21% |
| Expenditures | | | | | | | |
| Salaries & Benefits | 2,240,955 | 2,240,955 | 1,033,169 | 46% | 884,625 | 148,544 | 17% |
| Materials & Supplies | 409,210 | 494,844 | 161,025 | 33% | 148,054 | 12,971 | 9% |
| Contract Services | 243,150 | 266,283 | 112,500 | 42% | 82,177 | 30,323 | 37% |
| Total Expenditures | 2,893,315 | 3,002,082 | 1,306,694 | 44% | 1,114,856 | 191,838 | 17% |
| Excess of Expenditures (Over)/Under Revenues | (325,415) | (434,182) | 456,705 | | 342,011 | 114,694 | 34% |
| Fund balance January 1 | 1,339,817 | 1,339,817 | 1,339,817 | | 1,477,930 | (138,113) | -9% |
| Prior Year Encumbrance Appropriated | 108,768 | 108,768 | 108,768 | | | | |
| Fund balance at June 30 | 1,123,170 | 1,014,403 | 1,905,290 | | 1,819,941 | 85,349 | 5% |
| Reserved For Encumbrance | | | 417,302 | | 394,076 | 23,226 | 6% |
| Unreserved Fund Balance | 1,123,170 | 1,014,403 | 1,487,988 | | 1,425,865 | 62,123 | 4% |

*City of Gahanna, Ohio*
*Public Service Fund Comparative Statement*
*For the Quarter Ended June 30, 2025*

| | Budget Versus Actual | | | | Q2 2025 Versus Q2 2024 | | |
|---|---|---|---|---|---|---|---|
| | Budgeted Amounts | | | | | | |
| Revenues | Original | Q2 Budget | Q2 Actual | Q2 Percent | 2024 Actual | Difference | Percent |
| Income Tax | 1,299,720 | 1,299,720 | 712,379 | 55% | 927,713 | (215,334) | -23% |
| Fines & Fees | 77,150 | 77,150 | 27,161 | 35% | 90,671 | (63,510) | -70% |
| Total Revenues | 1,376,870 | 1,376,870 | 739,540 | 54% | 1,018,384 | (278,844) | -27% |
| Expenditures | | | | | | | |
| Salaries & Benefits | 1,185,243 | 1,185,243 | 496,448 | 42% | 487,261 | 9,187 | 2% |
| Materials & Supplies | 63,700 | 83,099 | 21,082 | 25% | 23,951 | (2,869) | -12% |
| Contract Services | 728,433 | 1,553,089 | 207,992 | 13% | 28,676 | 179,316 | 625% |
| Total Expenditures | 1,977,376 | 2,821,431 | 725,522 | 26% | 539,888 | 185,634 | 34% |
| Excess of Expenditures (Over)/Under Revenues | (600,506) | (1,444,561) | 14,018 | | 478,496 | (464,478) | -97% |
| Fund balance January 1 | 1,876,376 | 1,876,376 | 1,876,376 | | 1,945,482 | (69,106) | -4% |
| Prior Year Encumbrance Appropriated | 844,055 | 844,055 | 844,055 | | | | |
| Fund balance at June 30 | 2,119,925 | 1,275,870 | 2,734,449 | | 2,423,978 | 310,471 | 13% |
| Reserved For Encumbrance | | | 784,217 | | 335,224 | 448,993 | 134% |
| Unreserved Fund Balance | 2,119,925 | 1,275,870 | 1,950,232 | | 2,088,754 | (138,522) | -7% |

*City of Gahanna, Ohio*
*Capital Improvement Fund Comparative Statement*
*For the Quarter Ended June 30, 2025*

| | Budget Versus Actual | | | | Q2 2025 Versus Q2 2024 | | |
|---|---|---|---|---|---|---|---|
| | Budgeted Amounts | | | | | | |
| Revenues | Original | Q2 Budget | Q2 Actual | Q2 Percent | 2024 Actual | Difference | Percent |
| Income Tax | 12,185,500 | 12,185,500 | 6,678,558 | 55% | 6,050,302 | 628,256 | 10% |
| Fines & Fees | 120,000 | 120,000 | 90,105 | 75% | 133,177 | (43,072) | -32% |
| Charges for Services | - | - | 17,164 | 100% | 15,934 | 1,230 | 8% |
| Intergovernmental | - | - | - | 100% | 118,979 | (118,979) | -100% |
| Investment Income | 1,800,000 | 1,800,000 | 827,082 | 46% | 340,734 | 486,348 | 143% |
| Other | 75,000 | 75,000 | - | 0% | 88,385 | (88,385) | -100% |
| Total Revenues | 14,180,500 | 14,180,500 | 7,612,909 | 54% | 6,747,511 | 865,398 | 13% |
| | | | | | | | |
| Expenditures | | | | | | | |
| Capital Outlay | 11,415,500 | 64,123,989 | 22,294,792 | 35% | 2,867,920 | 19,426,872 | 677% |
| Total Expenditures | 11,415,500 | 64,123,989 | 22,294,792 | 35% | 2,867,920 | 19,426,872 | 677% |
| Excess of Expenditures (Over)/Under Revenues | 2,765,000 | (49,943,489) | (14,681,883) | | 3,879,591 | (18,561,474) | -478% |
| | | | | | | | |
| Other Financing Sources/(Uses) | | | | | | | |
| Issuance of Debt | - | - | - | 100% | 51,765,000 | (51,765,000) | -100% |
| Transfer In | 848,000 | 848,000 | 848,000 | 100% | - | (848,000) | 100% |
| Transfer Out | (3,913,150) | (3,913,150) | (3,913,150) | 100% | - | 3,913,150 | 100% |
| Total Other Financing Sources/(Uses) | (3,065,150) | (3,065,150) | (3,065,150) | 0% | 51,765,000 | (54,830,150) | -106% |
| | | | | | | | |
| Net Change in Fund Balance | (300,150) | (53,008,639) | (17,747,033) | | 55,644,591 | (73,391,624) | |
| | | | | | | | |
| Fund balance January 1 | 17,202,829 | 17,202,829 | 17,202,829 | | 21,482,886 | (4,280,057) | -20% |
| Prior Year Encumbrance Appropriated | 49,353,677 | 49,353,677 | 49,353,677 | | | | |
| Fund balance at June 30 | 66,256,356 | 13,547,867 | 48,809,473 | | 77,127,477 | (28,318,004) | -37% |
| Reserved For Encumbrance | | | 36,771,229 | | 72,567,982 | (35,796,753) | -49% |
| Unreserved Fund Balance | 66,256,356 | 13,547,867 | 12,038,244 | | 4,559,495 | 7,478,749 | 164% |

## Other Funds

While the General Fund is the largest of the City's funds and is used as the primary source for governmental expenditures, Gahanna maintains several other funds as well. The following table outlines each of the City's funds and the revenue and expenditure activity associated with each through June 30, 2025.

| ALL FUNDS SUMMARY THROUGH 6/30/25 | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | BEGINNING | | TOTAL | ENDING | OUTSTANDING | UNENCUMBERED |
| FUND | | CASH BALANCE + | TOTAL RECEIPTS - | EXPENDITURES = | CASH BALANCE - | ENCUMBRANCES = | BALANCE |
| 1010 | GENERAL FUND | 42,067,065.87 | 21,715,670.70 | 18,291,230.42 | 45,491,506.15 | 11,600,466.40 | 33,891,039.75 |
| 2200 | STREET FUND | 1,835,025.16 | 1,137,962.34 | 2,025,694.39 | 947,293.11 | 681,069.63 | 266,223.48 |
| 2220 | STATE HIGHWAY FUND | 678,137.67 | 80,624.97 | 66,371.06 | 692,391.58 | 54,341.68 | 638,049.90 |
| 2240 | TAX INCREMENT FUND | 11,276,725.10 | 2,361,236.64 | 216,907.47 | 13,421,054.27 | 1,140,229.52 | 12,280,824.75 |
| 2250 | LAW ENFORCEMENT TRU | 180,997.67 | 315.72 | 7,644.78 | 173,668.61 | 1,146.00 | 172,522.61 |
| 2260 | ENFORCE & EDUCATION | 31,559.77 | 79,685.02 | 2,968.75 | 108,276.04 | - | 108,276.04 |
| 2270 | PARKS & REC DONATIO | 25,696.20 | 6,850.00 | - | 32,546.20 | - | 32,546.20 |
| 2280 | PERMANENT IMPROVEME | 97,214.84 | 14,198.00 | - | 111,412.84 | - | 111,412.84 |
| 2290 | CLERK OF COURT COMP | 186,584.25 | 11,959.00 | 11,418.34 | 187,124.91 | 60,850.03 | 126,274.88 |
| 2310 | COUNTY PERMISSIVE F | 65,990.56 | - | - | 65,990.56 | 220,000.00 | -154,009.44 |
| 2320 | CUL-DE-SAC MAINTENA | 42,026.83 | - | - | 42,026.83 | - | 42,026.83 |
| 2330 | ARP FUND | 86,815.54 | - | 86,815.54 | - | - | - |
| 2340 | COURT COMPUTERIZATI | 65,839.00 | 795 | - | 66,634.00 | 450 | 66,184.00 |
| 2350 | FED LAW ENFORCE TRU | 5,294.92 | 415.41 | - | 5,710.33 | - | 5,710.33 |
| 2360 | TREASURY EQUIT SHAR | 35,487.88 | 3,085.30 | 3,250.60 | 35,322.58 | 6,135.01 | 29,187.57 |
| 2370 | AG PEACE OFFICER TR | 76,999.20 | - | 22,135.00 | 54,864.20 | 17,305.00 | 37,559.20 |
| 2380 | STREET TREE FUND | 51,165.00 | 7,250.00 | - | 58,415.00 | - | 58,415.00 |
| 2390 | OCJS GRANT FUND | 76,050.00 | - | - | 76,050.00 | - | 76,050.00 |
| 2400 | PUBLIC SAFETY FUND | 304,141.05 | 897,958.26 | 927,145.20 | 274,954.11 | 64,350.97 | 210,603.14 |
| 2410 | RIGHT OF WAY FUND | 902,888.40 | 271,063.74 | 52,921.53 | 1,121,030.61 | 351,625.96 | 769,404.65 |
| 2420 | PARKS & RECREATION | 1,448,584.61 | 1,763,398.58 | 1,306,694.17 | 1,905,289.02 | 417,302.42 | 1,487,986.60 |
| 2430 | PUBLIC SERVICE FUND | 2,720,430.24 | 739,540.22 | 725,522.37 | 2,734,448.09 | 784,217.11 | 1,950,230.98 |
| 2440 | OPIOID SETTLEMENT | 92,325.62 | 1,903.77 | - | 94,229.39 | - | 94,229.39 |
| 3220 | STATE CAPITAL GRANT | 0.07 | - | - | 0.07 | - | 0.07 |
| 3230 | OPWC FUND | -999,999.00 | 985,000.00 | - | -14,999.00 | - | -14,999.00 |
| 3250 | CAPITAL IMPROVEMENT | 66,556,506.20 | 8,460,908.20 | 26,207,942.49 | 48,809,471.91 | 36,771,229.14 | 12,038,242.77 |
| 3270 | PARK FUND | 337,037.38 | 1,500.00 | - | 338,537.38 | - | 338,537.38 |
| 3280 | PARK-IN-LIEU OF FEE | 12,943.05 | 175,000.01 | - | 187,943.06 | - | 187,943.06 |
| 3290 | COURT BUILDING FUND | 364,046.18 | 11,002.00 | - | 375,048.18 | - | 375,048.18 |
| 3300 | FEDERAL HIGHWAY GRA | 65,315.56 | - | - | 65,315.56 | - | 65,315.56 |
| 4310 | BOND RETIREMENT FUN | 1,481,649.82 | 5,712,636.95 | 1,569,208.15 | 5,625,078.62 | 4,575,592.35 | 1,049,486.27 |
| 5100 | POLICE PENSION FUND | 671,133.41 | 757,113.68 | 757,113.68 | 671,133.41 | - | 671,133.41 |
| 5150 | POLICE DUTY WEAPONS | 6,595.08 | 9,033.58 | 5,214.99 | 10,413.67 | 16,785.01 | -6,371.34 |
| 5300 | PUBLIC LANDSCAPE TR | 7,816.20 | - | - | 7,816.20 | - | 7,816.20 |
| 6310 | STORMWATER FUND | 4,594,330.59 | 863,604.18 | 879,050.43 | 4,578,884.34 | 1,059,437.10 | 3,519,447.24 |
| 6410 | OEPA GRANT FUND | 913.45 | - | - | 913.45 | - | 913.45 |
| 6510 | WATER FUND | 8,727,204.81 | 4,491,841.08 | 5,049,893.61 | 8,169,152.28 | 7,109,207.76 | 1,059,944.52 |
| 6520 | WATER CAPITAL FUND | 5,839,707.58 | 811,814.66 | 580,911.39 | 6,070,610.85 | 1,185,549.94 | 4,885,060.91 |
| 6610 | SEWER FUND | 9,409,234.76 | 4,829,628.18 | 4,904,728.26 | 9,334,134.68 | 6,628,020.40 | 2,706,114.28 |
| 6620 | SEWER CAPITAL FUND | 6,744,517.90 | 959,704.28 | 90,304.10 | 7,613,918.08 | 1,258,262.41 | 6,355,655.67 |
| 7500 | LEAVE PAY-OUT RESER | 351,442.31 | 175,000.00 | 325,023.59 | 201,418.72 | - | 201,418.72 |
| 8000 | UNCLAIMED FUND | 31,386.15 | - | - | 31,386.15 | - | 31,386.15 |
| 8200 | SPEICAL ASSESSMENT | - | - | - | - | 71,687.00 | -71,687.00 |
| 8350 | SENIOR ESCROW FUND | 7,257.93 | 133 | - | 7,390.93 | - | 7,390.93 |
| 8360 | PARK FACILITY DEPOS | 15,526.00 | - | - | 15,526.00 | - | 15,526.00 |
| 8370 | VETERANS MEMORIAL F | 6,471.79 | 822 | 784.26 | 6,509.53 | 1,215.74 | 5,293.79 |
| 8380 | RECREATION SCHOLARS | 6,522.37 | - | - | 6,522.37 | - | 6,522.37 |
| 8500 | REFUSE ESCROW FUND | 1,040,805.91 | 1,332,579.49 | 1,242,168.18 | 1,131,217.22 | 1,576,545.98 | -445,328.76 |
| 8600 | DEVELOPERS ESCROW F | 1,442,569.73 | 173,337.35 | 173,938.50 | 1,441,968.58 | 1,405,544.51 | 36,424.07 |
| 9000 | WORKERS COMP FUND | 443,023.21 | 216,034.59 | 142,701.85 | 516,355.95 | 12,534.00 | 503,821.95 |
| 9010 | RISK INSURANCE FUND | 174,240.96 | 54,754.06 | 44,407.26 | 184,587.76 | 128,289.92 | 56,297.84 |
| REPORT TOTALS: | | 169,691,244.78 | 59,115,359.96 | 65,720,110.36 | 163,086,494.38 | 77,199,390.99 | 85,887,103.39 |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2024 Actual | 2025 Vs 2024 | % Change |
| 1010 | 10101000 | 4100 | GRANTS | R | - | - | - | - | - | - | - | (2,940.00) | 2,940.00 | -100% |
| 1010 | 10101000 | 4200 | COUNCIL LICENSES & PERMITS | R | (40,000.00) | - | (40,000.00) | (57,035.58) | - | 17,035.58 | 142.60 | (21,842.80) | (35,192.78) | 161% |
| 1010 | 10101000 | 4600 | MISCELLANEOUS | R | - | - | - | (200.00) | - | 200.00 | 100.00 | (200.00) | - | 0% |
| 1010 | 10101000 | 5100 | COUNCIL ELECTED&APPOINT WAGES | E | 106,800.00 | - | 106,800.00 | 47,800.00 | - | 59,000.00 | 44.80 | 48,200.00 | (400.00) | -1% |
| 1010 | 10101000 | 5105 | COUNCIL FULL TIME WAGES | E | 237,568.00 | - | 237,568.00 | 117,648.62 | - | 119,919.38 | 49.50 | 106,610.13 | 11,038.49 | 10% |
| 1010 | 10101000 | 5110 | PART-TIME WAGES | E | 10,187.00 | - | 10,187.00 | 2,554.41 | - | 7,632.59 | 25.10 | 2,962.15 | (407.74) | -14% |
| 1010 | 10101000 | 5130 | COUNCIL RETIREMENT | E | 48,394.00 | - | 48,394.00 | 23,383.94 | - | 25,010.06 | 48.30 | 21,835.34 | 1,548.60 | 7% |
| 1010 | 10101000 | 5135 | COUNCIL INSURANCE | E | 92,079.00 | - | 92,079.00 | 45,678.18 | - | 46,400.82 | 49.60 | 31,315.47 | 14,362.71 | 46% |
| 1010 | 10101000 | 5140 | COUNCIL WORKERS COMP | E | 7,179.00 | - | 7,179.00 | 3,360.16 | - | 3,818.84 | 46.80 | 3,144.44 | 215.72 | 7% |
| 1010 | 10101000 | 5145 | COUNCIL MEDICARE | E | 5,042.00 | - | 5,042.00 | 2,347.99 | - | 2,694.01 | 46.60 | 2,189.11 | 158.88 | 7% |
| 1010 | 10101000 | 5160 | COUNCIL OTHER BENEFITS | E | 120.00 | - | 120.00 | 47.50 | - | 72.50 | 39.60 | 42.50 | 5.00 | 12% |
| 1010 | 10101000 | 5205 | COUNCIL CONTRACT SERVICES | E | 17,200.00 | 2,184.62 | 19,384.62 | 1,935.66 | 14,748.96 | 2,700.00 | 86.10 | 5,879.12 | (3,943.46) | -67% |
| 1010 | 10101000 | 5210 | COUNCIL PROF SERVICES | E | 3,000.00 | 13,161.61 | 16,161.61 | 13,000.00 | 161.61 | 3,000.00 | 81.40 | 4,634.56 | 8,365.44 | 181% |
| 1010 | 10101000 | 5215 | COUNCIL TECH SERVICES | E | 49,494.00 | 11,545.92 | 61,039.92 | 17,428.60 | 43,376.32 | 235.00 | 99.60 | 13,049.00 | 4,379.60 | 34% |
| 1010 | 10101000 | 5225 | COUNCIL PROF DEVELOPMENT | E | 24,500.00 | 10,162.37 | 34,662.37 | 12,450.00 | 18,588.31 | 3,624.06 | 89.50 | 2,807.12 | 9,642.88 | 344% |
| 1010 | 10101000 | 5310 | COUNCIL OFFICE EXPENSE | E | 24,175.00 | 5,712.55 | 29,887.55 | 12,217.18 | 3,395.45 | 14,274.92 | 52.20 | 6,016.62 | 6,200.56 | 103% |
| 1010 | 10101000 | 5320 | COUNCIL OPERATING EQUIP | E | - | 612.86 | 612.86 | - | 612.86 | - | 100.00 | 6,287.21 | (6,287.21) | -100% |
| | | | **Total 01 COUNCIL OFFICE** | | **585,738.00** | **43,379.93** | **629,117.93** | **242,616.66** | **80,883.51** | **305,617.76** | **51.40** | **229,989.97** | **12,626.69** | **5%** |
| 1010 | 10102000 | 5100 | MAYOR ELECTED&APPOINT WAGES | E | 107,809.00 | - | 107,809.00 | 51,904.45 | - | 55,904.55 | 48.10 | 51,904.45 | - | 0% |
| 1010 | 10102000 | 5105 | MAYOR FULL TIME WAGES | E | 52,916.00 | - | 52,916.00 | 25,788.98 | - | 27,127.02 | 48.70 | 19,458.14 | 6,330.84 | 33% |
| 1010 | 10102000 | 5115 | MAYOR OVERTIME | E | 250.00 | - | 250.00 | 564.33 | - | (314.33) | 225.70 | 120.61 | 443.72 | 368% |
| 1010 | 10102000 | 5130 | MAYOR RETIREMENT | E | 22,613.00 | - | 22,613.00 | 10,956.07 | - | 11,656.93 | 48.50 | 9,970.19 | 985.88 | 10% |
| 1010 | 10102000 | 5135 | MAYOR INSURANCE | E | 23,514.00 | - | 23,514.00 | 13,859.15 | - | 9,654.85 | 58.90 | 12,955.35 | 903.80 | 7% |
| 1010 | 10102000 | 5140 | MAYOR WORKERS COMP | E | 3,258.00 | - | 3,258.00 | 1,565.11 | - | 1,692.89 | 48.00 | 1,424.27 | 140.84 | 10% |
| 1010 | 10102000 | 5145 | MAYOR MEDICARE | E | 2,321.00 | - | 2,321.00 | 1,114.69 | - | 1,206.31 | 48.00 | 1,004.67 | 110.02 | 11% |
| 1010 | 10102000 | 5160 | MAYOR OTHER BENEFITS | E | 60.00 | - | 60.00 | 30.00 | - | 30.00 | 50.00 | 29.94 | 0.06 | 0% |
| 1010 | 10102000 | 5210 | PROFESSIONAL SERVICES | E | 30,000.00 | 96,506.30 | 126,506.30 | 42,251.20 | 84,253.91 | 1.19 | 100.00 | 23,228.83 | 19,022.37 | 82% |
| 1010 | 10102000 | 5310 | MAYOR OFFICE EXPENSE | E | 5,150.00 | 4,213.93 | 9,363.93 | 2,104.67 | 2,346.86 | 4,912.40 | 47.50 | 8,007.40 | (5,902.73) | -74% |
| 1010 | 10102240 | 5105 | MARKET&COMM FULL TIME WAGES | E | 336,053.00 | - | 336,053.00 | 154,393.27 | - | 181,659.73 | 45.90 | 115,110.91 | 39,282.36 | 34% |
| 1010 | 10102240 | 5110 | MARKET&COMM PART-TIME WAGES | E | 20,374.00 | - | 20,374.00 | 2,670.34 | - | 17,703.66 | 13.10 | - | 2,670.34 | 100% |
| 1010 | 10102240 | 5130 | MARKET&COMM RETIREMENT | E | 49,950.00 | - | 49,950.00 | 21,955.26 | - | 27,994.74 | 44.00 | 15,654.24 | 6,301.02 | 40% |
| 1010 | 10102240 | 5135 | MARKET&COMM INSURANCE | E | 108,897.00 | - | 108,897.00 | 36,538.16 | - | 72,358.84 | 33.60 | 38,656.84 | (2,118.68) | -5% |
| 1010 | 10102240 | 5140 | MARKET&COMM WORKERS COMP | E | 7,162.00 | - | 7,162.00 | 3,136.92 | - | 4,025.08 | 43.80 | 2,298.84 | 838.08 | 36% |
| 1010 | 10102240 | 5145 | MARKET&COMM MEDICARE | E | 5,071.00 | - | 5,071.00 | 2,197.89 | - | 2,873.11 | 43.30 | 1,602.53 | 595.36 | 37% |
| 1010 | 10102240 | 5160 | MARKET&COMM OTHER BENEFITS | E | 150.00 | - | 150.00 | 60.00 | - | 90.00 | 40.00 | 47.50 | 12.50 | 26% |
| 1010 | 10102240 | 5205 | MARKET&COMM CONTRACT SERV | E | 14,000.00 | 5,394.65 | 19,394.65 | 6,660.00 | 5,212.02 | 7,522.63 | 61.20 | 3,076.49 | 3,583.51 | 116% |
| 1010 | 10102240 | 5210 | MARKET&COMM PROF SERVICES | E | 182,000.00 | 88,016.97 | 270,016.97 | 75,776.16 | 49,815.81 | 144,425.00 | 46.50 | 41,376.73 | 34,399.43 | 83% |
| 1010 | 10102240 | 5215 | MARKET&COMM TECH SERVICES | E | 11,000.00 | 1,681.12 | 12,681.12 | 1,188.00 | 493.12 | 11,000.00 | 13.30 | 274.78 | 913.22 | 332% |
| 1010 | 10102240 | 5310 | MARKET&COMM OFFICE EXPENSE | E | 18,000.00 | 1,130.89 | 19,130.89 | 250.00 | 1,880.89 | 17,000.00 | 11.10 | 4,076.82 | (3,826.82) | -94% |
| | | | **Total 02 MAYOR'S OFFICE** | | **1,000,548.00** | **196,943.86** | **1,197,491.86** | **454,964.65** | **144,002.61** | **598,524.60** | **50.00** | **350,279.53** | **104,685.12** | **30%** |
| 1010 | 10103000 | 5100 | LAW ELECTED&APPOINTED WAGES | E | 81,165.00 | - | 81,165.00 | 40,382.55 | - | 40,782.45 | 49.80 | 40,382.55 | - | 0% |
| 1010 | 10103000 | 5105 | FULL TIME WAGES | E | 122,345.00 | - | 122,345.00 | 61,329.00 | - | 61,016.00 | 50.10 | 57,467.01 | 3,861.99 | 7% |
| 1010 | 10103000 | 5115 | OVERTIME | E | 220.00 | - | 220.00 | - | - | 220.00 | - | 95.82 | (95.82) | -100% |
| 1010 | 10103000 | 5130 | LAW RETIREMENT | E | 28,468.00 | - | 28,468.00 | 14,239.58 | - | 14,228.42 | 50.00 | 13,712.44 | 527.14 | 4% |
| 1010 | 10103000 | 5135 | LAW INSURANCE | E | 42,847.00 | - | 42,847.00 | 10,373.51 | - | 32,473.49 | 24.20 | 22,455.51 | (12,082.00) | -54% |
| 1010 | 10103000 | 5140 | LAW WORKERS COMP | E | 4,290.00 | - | 4,290.00 | 2,034.30 | - | 2,255.70 | 47.40 | 1,958.98 | 75.32 | 4% |
| 1010 | 10103000 | 5145 | LAW MEDICARE | E | 3,049.00 | - | 3,049.00 | 1,439.17 | - | 1,609.83 | 47.20 | 1,387.03 | 52.14 | 4% |
| 1010 | 10103000 | 5160 | LAW OTHER BENEFITS | E | 66.00 | - | 66.00 | 33.72 | - | 32.28 | 51.10 | 31.25 | 2.47 | 8% |
| 1010 | 10103000 | 5205 | LAW CONTRACT SERVICES | E | 42,000.00 | 2,610.00 | 44,610.00 | 19,453.75 | 25,156.25 | - | 100.00 | 16,850.00 | 2,603.75 | 15% |
| 1010 | 10103000 | 5210 | LAW PROF SERVICES | E | 160,000.00 | 112,148.83 | 272,148.83 | 29,463.22 | 159,556.83 | 83,128.78 | 69.50 | 38,561.53 | (9,098.31) | -24% |
| 1010 | 10103000 | 5225 | LAW PROF DEVELOPMENT | E | 2,000.00 | - | 2,000.00 | - | - | 2,000.00 | - | - | - | 100% |
| 1010 | 10103000 | 5300 | LAW MATERIALS&SUPPLIES | E | 10,000.00 | 795.00 | 10,795.00 | 4,953.00 | 5,594.00 | 248.00 | 97.70 | 2,985.00 | 1,968.00 | 66% |
| 1010 | 10103000 | 5310 | LAW OFFICE EXPENSE | E | 4,000.00 | 7,146.50 | 11,146.50 | 2,544.00 | 8,602.50 | - | 100.00 | 2,573.53 | (29.53) | -1% |
| | | | **Total 03 LAW DEPARTMENT** | | **500,450.00** | **122,700.33** | **623,150.33** | **186,245.80** | **198,909.58** | **237,994.95** | **61.80** | **198,460.65** | **(12,214.85)** | **-6%** |
| 1010 | 10104000 | 4205 | MAYOR'S COURT FINES & FEES | R | (350,000.00) | - | (350,000.00) | (165,175.28) | - | (184,824.72) | 47.20 | (145,449.00) | (19,726.28) | 14% |
| 1010 | 10104000 | 4300 | CHARGES FOR SERVICES | R | (100,000.00) | - | (100,000.00) | (78,257.50) | - | (21,742.50) | 78.30 | (72,698.07) | (5,559.43) | 8% |
| 1010 | 10104000 | 5105 | MAYOR'S CRT FULL TIME WAGES | E | 248,201.00 | - | 248,201.00 | 132,426.82 | - | 115,774.18 | 53.40 | 120,395.43 | 12,031.39 | 10% |
| 1010 | 10104000 | 5115 | MAYOR'S CRT OVERTIME | E | 750.00 | - | 750.00 | 96.08 | - | 653.92 | 12.80 | - | 96.08 | 100% |
| 1010 | 10104000 | 5130 | MAYOR'S CRT RETIREMENT | E | 34,490.00 | - | 34,490.00 | 18,546.29 | - | 15,943.71 | 53.80 | 16,798.01 | 1,748.28 | 10% |
| 1010 | 10104000 | 5135 | MAYOR'S CRT INSURANCE | E | 18,519.00 | - | 18,519.00 | 8,852.54 | - | 9,666.46 | 47.80 | 7,740.26 | 1,112.28 | 14% |
| 1010 | 10104000 | 5140 | MAYOR'S CRT WORKERS COMP | E | 5,105.00 | - | 5,105.00 | 2,649.41 | - | 2,455.59 | 51.90 | 2,407.90 | 241.51 | 10% |
| 1010 | 10104000 | 5145 | MAYOR'S CRT MEDICARE | E | 3,672.00 | - | 3,672.00 | 1,905.76 | - | 1,766.24 | 51.90 | 1,729.94 | 175.82 | 10% |
| 1010 | 10104000 | 5160 | MAYOR'S CRT OTHER BENEFITS | E | 90.00 | - | 90.00 | 45.00 | - | 45.00 | 50.00 | 45.00 | - | 0% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FUND** | **ORG** | **OBJ** | **ACCOUNT DESCRIPTION** | **TYPE** | **ORIGINAL APPROP** | **TRANFRS/ADJSMTS** | **REVISED BUDGET** | **YTD ACTUAL** | **ENCUMBRANCES** | **AVAILABLE BUDGET** | **% USED** | **2024 Actual** | **2025 Vs 2024** | **% Change** |
| 1010 | 10104000 | 5205 | MAYOR'S CRT CONTRACT SERVICES | E | 70,700.00 | 7,513.77 | 78,213.77 | 32,258.85 | 35,556.15 | 10,398.77 | 86.70 | 30,271.37 | 1,987.48 | 7% |
| 1010 | 10104000 | 5210 | MAYOR'S CRT PROF SERVICES | E | 1,800.00 | 625.00 | 2,425.00 | 175.00 | 1,450.00 | 800.00 | 67.00 | 200.00 | (25.00) | -13% |
| 1010 | 10104000 | 5310 | MAYOR'S CRT OFFICE EXPENSE | E | 1,200.00 | - | 1,200.00 | 290.00 | 750.00 | 160.00 | 86.70 | 605.00 | (315.00) | -52% |
| | | | **Total 04 MAYOR'S COURT** | | **(65,473.00)** | **8,138.77** | **(57,334.23)** | **(46,187.03)** | **37,756.15** | **(48,903.35)** | **14.70** | **(37,954.16)** | **(8,232.87)** | **22%** |
| 1010 | 10105000 | 4600 | MISCELLANEOUS | R | (718,432.00) | - | (718,432.00) | (721,204.07) | - | 2,772.07 | 100.40 | (725.07) | (720,479.00) | 99367% |
| 1010 | 10105000 | 5105 | HR FULL TIME WAGES | E | 316,108.00 | - | 316,108.00 | 136,809.40 | - | 179,298.60 | 43.30 | 133,572.80 | 3,236.60 | 2% |
| 1010 | 10105000 | 5110 | HR PART-TIME WAGES | E | 10,187.00 | - | 10,187.00 | 4,020.86 | - | 6,166.14 | 39.50 | 2,517.50 | 1,503.36 | 60% |
| 1010 | 10105000 | 5115 | HR OVERTIME | E | 250.00 | - | 250.00 | 7.35 | - | 242.65 | 2.90 | - | 7.35 | 100% |
| 1010 | 10105000 | 5130 | HR RETIREMENT | E | 45,959.00 | - | 45,959.00 | 19,670.42 | - | 26,288.58 | 42.80 | 19,052.65 | 617.77 | 3% |
| 1010 | 10105000 | 5135 | HR INSURANCE | E | 89,559.00 | - | 89,559.00 | 40,144.66 | - | 49,414.34 | 44.80 | 34,479.10 | 5,665.56 | 16% |
| 1010 | 10105000 | 5140 | HR WORKERS COMP | E | 6,785.00 | - | 6,785.00 | 2,811.82 | - | 3,973.18 | 41.40 | 2,721.80 | 90.02 | 3% |
| 1010 | 10105000 | 5145 | HR MEDICARE | E | 4,780.00 | - | 4,780.00 | 1,974.34 | - | 2,805.66 | 41.30 | 1,910.08 | 64.26 | 3% |
| 1010 | 10105000 | 5160 | HR OTHER BENEFITS | E | 150.00 | - | 150.00 | 57.50 | - | 92.50 | 38.30 | 62.50 | (5.00) | -8% |
| 1010 | 10105000 | 5210 | HR PROF SERVICES | E | 175,790.00 | 46,705.33 | 222,495.33 | 58,502.98 | 161,292.35 | 2,700.00 | 98.80 | 24,014.00 | 34,488.98 | 144% |
| 1010 | 10105000 | 5211 | HR REGULATORY SERVICES | E | 15,500.00 | 13,055.75 | 28,555.75 | 1,702.50 | 26,853.25 | - | 100.00 | 3,936.50 | (2,234.00) | -57% |
| 1010 | 10105000 | 5225 | HR PROF DEVELOPMENT | E | 173,950.00 | 39,402.78 | 213,352.78 | 49,379.94 | 41,710.55 | 122,262.29 | 42.70 | 79,919.84 | (30,539.90) | -38% |
| 1010 | 10105000 | 5310 | HR OFFICE EXPENSE | E | 2,835.00 | 2,474.12 | 5,309.12 | 2,181.35 | 3,126.87 | 0.90 | 100.00 | 3,879.45 | (1,698.10) | -44% |
| 1010 | 10105000 | 5315 | HR EE RELATIONS&SAFTY | E | 298,825.00 | 81,498.86 | 380,323.86 | 142,220.14 | 213,512.03 | 24,591.69 | 93.50 | 164,225.97 | (22,005.83) | -13% |
| 1010 | 10105000 | 5316 | EMPLOYEE REIMBURSEMENTS | E | 37,775.00 | 13,505.00 | 51,280.00 | 19,920.80 | 3,588.50 | 27,770.70 | 45.80 | 10,316.50 | 9,604.30 | 93% |
| | | | **Total 05 HUMAN RESOURCES DEPARTMENT** | | **460,021.00** | **196,641.84** | **656,662.84** | **(241,800.01)** | **450,083.55** | **448,379.30** | **31.70** | **479,883.62** | **(721,683.63)** | **-150%** |
| 1010 | 10106000 | 4000 | FINANCE INCOME TAXES | R | (26,282,000.00) | - | (26,282,000.00) | (14,228,025.43) | - | (12,053,974.57) | 54.10 | (12,946,482.40) | (1,281,543.03) | 10% |
| 1010 | 10106000 | 4005 | FINANCE REFUNDS | R | 788,400.00 | - | 788,400.00 | 355,585.98 | - | 432,814.02 | 45.10 | 349,384.87 | 6,201.11 | 2% |
| 1010 | 10106000 | 4010 | FINANCE PROPERTY TAXES | R | (3,059,395.00) | - | (3,059,395.00) | (1,443,713.58) | - | (1,615,681.42) | 47.20 | (1,476,835.65) | 33,122.07 | -2% |
| 1010 | 10106000 | 4015 | FINANCE LODGING TAXES | R | (400,070.00) | - | (400,070.00) | (172,885.68) | - | (227,184.32) | 43.20 | (172,921.11) | 35.43 | 0% |
| 1010 | 10106000 | 4025 | FINANCE OTHER TAXES | R | - | - | - | (729.28) | - | 729.28 | 100.00 | (750.00) | 20.72 | -3% |
| 1010 | 10106000 | 4105 | FINANCE LOCAL GOV FUNDS | R | (1,000,000.00) | - | (1,000,000.00) | (535,456.78) | - | (464,543.22) | 53.50 | (488,281.39) | (47,175.39) | 10% |
| 1010 | 10106000 | 4110 | FINANCE HOMESTEAD & ROLL | R | (326,000.00) | - | (326,000.00) | (163,449.50) | - | (162,550.50) | 50.10 | (163,310.65) | (138.85) | 0% |
| 1010 | 10106000 | 4210 | FINANCE PENALTY & INTEREST | R | (230,000.00) | - | (230,000.00) | (204,196.02) | - | (25,803.98) | 88.80 | (332,341.51) | 128,145.49 | -39% |
| 1010 | 10106000 | 4310 | FINANCE ADMIN CHARGES | R | (813,196.00) | - | (813,196.00) | (406,598.00) | - | (406,598.00) | 50.00 | (469,341.50) | 62,743.50 | -13% |
| 1010 | 10106000 | 4400 | FINANCE INVESTMENT INCOME | R | (5,000,000.00) | - | (5,000,000.00) | (2,539,129.41) | - | (2,460,870.59) | 50.80 | (2,486,091.75) | (53,037.66) | 2% |
| 1010 | 10106000 | 4600 | FINANCE MISCELLANEOUS | R | - | - | - | (150,904.03) | - | 150,904.03 | 100.00 | (12,749.71) | (138,154.32) | 1084% |
| 1010 | 10106000 | 5105 | FINANCE FULL TIME WAGES | E | 508,712.00 | - | 508,712.00 | 201,900.46 | - | 306,811.54 | 39.70 | 248,310.01 | (46,409.55) | -19% |
| 1010 | 10106000 | 5130 | FINANCE RETIREMENT | E | 71,253.00 | - | 71,253.00 | 28,253.83 | - | 42,999.17 | 39.70 | 34,742.34 | (6,488.51) | -19% |
| 1010 | 10106000 | 5135 | FINANCE INSURANCE | E | 124,162.00 | - | 124,162.00 | 44,358.96 | - | 79,803.04 | 35.70 | 56,861.51 | (12,502.55) | -22% |
| 1010 | 10106000 | 5140 | FINANCE WORKERS COMP | E | 10,634.00 | - | 10,634.00 | 4,036.32 | - | 6,597.68 | 38.00 | 4,966.15 | (929.83) | -19% |
| 1010 | 10106000 | 5145 | FINANCE MEDICARE | E | 7,575.00 | - | 7,575.00 | 2,875.28 | - | 4,699.72 | 38.00 | 3,492.96 | (617.68) | -18% |
| 1010 | 10106000 | 5160 | FINANCE OTHER BENEFITS | E | 150.00 | - | 150.00 | 70.00 | - | 80.00 | 46.70 | 90.00 | (20.00) | -22% |
| 1010 | 10106000 | 5205 | FINANCE CONTRACT SERVICES | E | 1,085,520.00 | (63,948.01) | 1,021,571.99 | 50,984.99 | 217,083.74 | 753,503.26 | 26.20 | 130,141.02 | (79,156.03) | -61% |
| 1010 | 10106000 | 5210 | FINANCE PROF SERVICES | E | 57,000.00 | 3,972.01 | 60,972.01 | 24,017.68 | 7,516.87 | 29,437.46 | 51.70 | 25,125.73 | (1,108.05) | -4% |
| 1010 | 10106000 | 5211 | FINANCE REGULATORY SERVICES | E | 50,000.00 | - | 50,000.00 | 15,978.00 | 34,022.00 | - | 100.00 | 14,563.20 | 1,414.80 | 10% |
| 1010 | 10106000 | 5225 | FINANCE PROF DEVELOPMENT | E | - | - | - | - | - | - | - | 3,862.50 | (3,862.50) | -100% |
| 1010 | 10106000 | 5231 | FINANCE TAX PAYMENTS | E | 110,000.00 | 65,017.78 | 175,017.78 | 174,689.68 | 310.32 | 17.78 | 100.00 | 299,962.38 | (125,272.70) | -42% |
| 1010 | 10106000 | 5310 | FINANCE OFFICE EXPENSE | E | 6,000.00 | 876.62 | 6,876.62 | 2,347.79 | 2,058.51 | 2,470.32 | 64.10 | 11,198.37 | (8,850.58) | -79% |
| 1010 | 10106000 | 5400 | PRINCIPAL RETIREMENT | E | 500,000.00 | - | 500,000.00 | - | 500,000.00 | - | 100.00 | - | - | 100% |
| 1010 | 10106000 | 5405 | INTEREST & FISCAL CHARGES | E | 39,375.00 | - | 39,375.00 | 19,687.50 | 19,687.50 | - | 100.00 | 22,750.00 | (3,062.50) | -13% |
| 1010 | 10106000 | 5900 | FINANCE TRANSFER OUT | E | 892,288.00 | - | 892,288.00 | 892,288.00 | - | - | 100.00 | 738,600.00 | 153,688.00 | 21% |
| 1010 | 10106250 | 5105 | FINANCE FULL TIME WAGES | E | 667,326.00 | - | 667,326.00 | 308,017.09 | - | 359,308.91 | 46.20 | 256,618.17 | 51,398.92 | 20% |
| 1010 | 10106250 | 5110 | FINANCE PART-TIME WAGES | E | 28,524.00 | - | 28,524.00 | 3,978.80 | - | 24,545.20 | 13.90 | 4,226.31 | (247.51) | -6% |
| 1010 | 10106250 | 5130 | FINANCE RETIREMENT | E | 97,260.00 | - | 97,260.00 | 43,640.20 | - | 53,619.80 | 44.90 | 35,061.04 | 8,579.16 | 24% |
| 1010 | 10106250 | 5135 | FINANCE INSURANCE | E | 151,203.00 | - | 151,203.00 | 73,716.86 | - | 77,486.14 | 48.80 | 40,404.43 | 33,312.43 | 82% |
| 1010 | 10106250 | 5140 | FINANCE WORKERS COMP | E | 14,108.00 | - | 14,108.00 | 6,234.68 | - | 7,873.32 | 44.20 | 5,013.05 | 1,221.63 | 24% |
| 1010 | 10106250 | 5145 | FINANCE MEDICARE | E | 10,019.00 | - | 10,019.00 | 4,422.79 | - | 5,596.21 | 44.10 | 3,556.73 | 866.06 | 24% |
| 1010 | 10106250 | 5160 | FINANCE OTHER BENEFITS | E | 239.00 | - | 239.00 | 98.50 | - | 140.50 | 41.20 | 78.78 | 19.72 | 25% |
| 1010 | 10106250 | 5205 | FINANCE CONTRACT SERVICES | E | 1,194,250.00 | 389.00 | 1,194,639.00 | 205,086.53 | 1,156,300.00 | (166,747.53) | 114.00 | 408,314.97 | (203,228.44) | -50% |
| 1010 | 10106250 | 5210 | FINANCE PROF SERVICES | E | 245,000.00 | 155,500.26 | 400,500.26 | 73,690.65 | 90,820.86 | 235,988.75 | 41.10 | 25,246.26 | 48,444.39 | 192% |
| 1010 | 10106250 | 5211 | FINANCE REGULATORY SERVICES | E | 10,300.00 | 7,451.81 | 17,751.81 | 6,324.42 | 4,287.39 | 7,140.00 | 59.80 | 2,549.45 | 3,774.97 | 148% |
| 1010 | 10106250 | 5212 | COMMUNITY GRANTS | E | 100,000.00 | - | 100,000.00 | 7,966.69 | 73,283.31 | 18,750.00 | 81.30 | - | 7,966.69 | 100% |
| 1010 | 10106250 | 5225 | FINANCE PROF DEVELOPMENT | E | 20,000.00 | 6,200.00 | 26,200.00 | - | 6,200.00 | 20,000.00 | 23.70 | - | - | 100% |
| 1010 | 10106250 | 5300 | MATERIALS & SUPPLIES | E | 55,500.00 | 12,077.10 | 67,577.10 | 20,132.14 | 46,931.36 | 513.60 | 99.20 | 5,248.63 | 14,883.51 | 284% |
| 1010 | 10106250 | 5310 | FINANCE OFFICE EXPENSE | E | 133,805.00 | 3,196.13 | 137,001.13 | 4,637.22 | 68,878.65 | 63,485.26 | 53.70 | 5,727.45 | (1,090.23) | -19% |
| 1010 | 10106250 | 5505 | FINANCE CAPITAL PROJ | E | - | 5,126,372.58 | 5,126,372.58 | 1,416,417.03 | 3,709,955.55 | - | 100.00 | - | 1,416,417.03 | 100% |
| 1010 | 10106250 | 5900 | FINANCE TRANSFER OUT | E | 500,000.00 | - | 500,000.00 | 500,000.00 | - | - | 100.00 | - | 500,000.00 | 100% |
| | | | **Total 06 FINANCE DEPARTMENT** | | **(29,632,058.00)** | **5,317,105.28** | **(24,314,952.72)** | **(15,353,649.64)** | **5,937,336.06** | **(14,898,639.14)** | **38.70** | **(15,813,009.36)** | **459,359.72** | **-3%** |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FUND** | **ORG** | **OBJ** | **ACCOUNT DESCRIPTION** | **TYPE** | **ORIGINAL APPROP** | **TRANFRS/ADJSMTS** | **REVISED BUDGET** | **YTD ACTUAL** | **ENCUMBRANCES** | **AVAILABLE BUDGET** | **% USED** | **2024 Actual** | **2025 Vs 2024** | **% Change** |
| 1010 | 10111400 | 4205 | GEN SERVICES FINES & FEES | R | (75,000.00) | - | (75,000.00) | (234,496.13) | - | 159,496.13 | 312.70 | (241,282.79) | 6,786.66 | -3% |
| 1010 | 10111400 | 5105 | GEN SERVICES FULL TIME WAGES | E | 172,314.00 | - | 172,314.00 | 83,078.97 | - | 89,235.03 | 48.20 | 69,422.44 | 13,656.53 | 20% |
| 1010 | 10111400 | 5115 | GEN SERVICES OVERTIME | E | 1,000.00 | - | 1,000.00 | 144.86 | - | 855.14 | 14.50 | 21.18 | 123.68 | 584% |
| 1010 | 10111400 | 5130 | GEN SERVICES RETIREMENT | E | 24,192.00 | - | 24,192.00 | 11,617.64 | - | 12,574.36 | 48.00 | 9,722.16 | 1,895.48 | 19% |
| 1010 | 10111400 | 5135 | GEN SERVICES INSURANCE | E | 37,904.00 | - | 37,904.00 | 19,304.58 | - | 18,599.42 | 50.90 | 13,301.76 | 6,002.82 | 45% |
| 1010 | 10111400 | 5140 | GEN SERVICES WORKERS COMP | E | 3,515.00 | - | 3,515.00 | 1,664.35 | - | 1,850.65 | 47.30 | 1,388.82 | 275.53 | 20% |
| 1010 | 10111400 | 5145 | GEN SERVICES MEDICARE | E | 2,475.00 | - | 2,475.00 | 1,162.94 | - | 1,312.06 | 47.00 | 972.17 | 190.77 | 20% |
| 1010 | 10111400 | 5160 | GEN SERVICES OTHER BENEFITS | E | 45.00 | - | 45.00 | 32.35 | - | 12.65 | 71.90 | 26.88 | 5.47 | 20% |
| 1010 | 10111400 | 5205 | GEN SERVICES CONTRACT SERVICES | E | 756,152.00 | 80,718.09 | 836,870.09 | 244,879.93 | 585,258.90 | 6,731.26 | 99.20 | 311,812.53 | (66,932.60) | -21% |
| 1010 | 10111400 | 5210 | PROFESSIONAL SERVICES | E | 33,135.00 | 94,878.12 | 128,013.12 | 4,892.50 | 122,620.62 | 500.00 | 99.60 | 587.00 | 4,305.50 | 733% |
| 1010 | 10111400 | 5215 | GEN SERVICES TECH SERVICES | E | 4,790.00 | 28,400.00 | 33,190.00 | 24,134.00 | 1,380.00 | 7,676.00 | 76.90 | 4,805.00 | 19,329.00 | 402% |
| 1010 | 10111400 | 5220 | GEN SERVICES MAINT SERVICES | E | - | 23,421.05 | 23,421.05 | 16,019.19 | 7,401.86 | - | 100.00 | - | 16,019.19 | 100% |
| 1010 | 10111400 | 5300 | MATERIALS & SUPPLIES | E | 52,400.00 | 10,245.47 | 62,645.47 | 5,005.98 | 56,839.49 | 800.00 | 98.70 | 69,254.20 | (64,248.22) | -93% |
| 1010 | 10111400 | 5310 | GEN SERVICES OFFICE EXPENSE | E | 26,300.00 | 6,027.63 | 32,327.63 | 10,791.46 | 21,536.17 | - | 100.00 | 13,627.31 | (2,835.85) | -21% |
| 1010 | 10111400 | 5325 | GEN SERVICES UTILITIES | E | 665,300.00 | 270,038.62 | 935,338.62 | 264,500.97 | 670,837.65 | - | 100.00 | 270,703.12 | (6,202.15) | -2% |
| 1010 | 10111410 | 4205 | LANDS&BUILD FINES & FEES | R | (1,610.00) | - | (1,610.00) | - | - | (1,610.00) | - | (907.87) | 907.87 | -100% |
| 1010 | 10111410 | 4600 | MISCELLANEOUS | R | - | - | - | (417.33) | - | 417.33 | 100.00 | (1,502.51) | 1,085.18 | -72% |
| 1010 | 10111410 | 5105 | LANDS&BUILD FULL TIME WAGES | E | 159,509.00 | - | 159,509.00 | 40,487.90 | - | 119,021.10 | 25.40 | 41,866.11 | (1,378.21) | -3% |
| 1010 | 10111410 | 5115 | LANDS&BUILD OVERTIME | E | 2,000.00 | - | 2,000.00 | 463.45 | - | 1,536.55 | 23.20 | 84.16 | 379.29 | 451% |
| 1010 | 10111410 | 5130 | LANDS&BUILD RETIREMENT | E | 27,755.00 | - | 27,755.00 | 5,677.15 | - | 22,077.85 | 20.50 | 5,607.59 | 69.56 | 1% |
| 1010 | 10111410 | 5135 | LANDS&BUILD INSURANCE | E | 90,047.00 | - | 90,047.00 | 13,185.18 | - | 76,861.82 | 14.60 | 11,204.79 | 1,980.39 | 18% |
| 1010 | 10111410 | 5140 | LANDS&BUILD WORKERS COMP | E | 3,977.00 | - | 3,977.00 | 830.99 | - | 3,146.01 | 20.90 | 851.02 | (20.03) | -2% |
| 1010 | 10111410 | 5145 | LANDS&BUILD MEDICARE | E | 2,820.00 | - | 2,820.00 | 594.88 | - | 2,225.12 | 21.10 | 591.62 | 3.26 | 1% |
| 1010 | 10111410 | 5150 | LANDS&BUILD UNIFORM ALLOW | E | 1,400.00 | 465.10 | 1,865.10 | 761.13 | 638.87 | 465.10 | 75.10 | 664.90 | 96.23 | 14% |
| 1010 | 10111410 | 5160 | LANDS&BUILD OTHER BENEFITS | E | 90.00 | - | 90.00 | 15.00 | - | 75.00 | 16.70 | 15.00 | - | 0% |
| 1010 | 10111410 | 5205 | LANDS&BUILD CONTRACT SERVICES | E | 280,350.00 | 1,445.37 | 281,795.37 | 71,424.71 | 210,370.66 | - | 100.00 | 38,421.85 | 33,002.86 | 86% |
| 1010 | 10111410 | 5220 | LANDS&BUILD MAINT SERVICES | E | 107,000.00 | 161,185.50 | 268,185.50 | 43,093.83 | 225,091.67 | - | 100.00 | 62,722.84 | (19,629.01) | -31% |
| 1010 | 10111410 | 5300 | LANDS&BUILD MATERIALS&SUPPLIES | E | 68,000.00 | 33,388.86 | 101,388.86 | 14,828.54 | 84,420.66 | 2,139.66 | 97.90 | 20,149.58 | (5,321.04) | -26% |
| 1010 | 10111410 | 5310 | LANDS&BUILD OFFICE EXPENSE | E | 500.00 | - | 500.00 | - | 500.00 | - | 100.00 | 12.50 | (12.50) | -100% |
| | | | **Total 11 PUBLIC SERVICE** | | **2,446,360.00** | **710,213.81** | **3,156,573.81** | **643,679.02** | **1,986,896.55** | **525,998.24** | **83.30** | **704,143.36** | **(60,464.34)** | **-9%** |
| | | | **Total 20 GENERAL GOVERNMENT** | | **(24,704,414.00)** | **6,595,123.82** | **(18,109,290.18)** | **(14,114,130.55)** | **8,835,868.01** | **(12,831,027.64)** | **29.10** | **(13,888,206.39)** | **(225,924.16)** | **2%** |
| 1010 | 10110110 | 4100 | POLICE GRANTS | R | - | - | - | (2,022.06) | - | 2,022.06 | 100.00 | (229.32) | (1,792.74) | 782% |
| 1010 | 10110110 | 4200 | POLICE LICENSES & PERMITS | R | (50,000.00) | - | (50,000.00) | (420.00) | - | (49,580.00) | 0.80 | (9,895.00) | 9,475.00 | -96% |
| 1010 | 10110110 | 4205 | POLICE FINES & FEES | R | (30,000.00) | - | (30,000.00) | (7,889.00) | - | (22,111.00) | 26.30 | (8,613.00) | 724.00 | -8% |
| 1010 | 10110110 | 4300 | POLICE CHARGES FOR SERVICES | R | (40,000.00) | - | (40,000.00) | (4,077.50) | - | (35,922.50) | 10.20 | (16,264.00) | 12,186.50 | -75% |
| 1010 | 10110110 | 4600 | MISCELLANEOUS | R | - | - | - | (460.00) | - | 460.00 | 100.00 | (6,976.21) | 6,516.21 | -93% |
| 1010 | 10110110 | 5105 | POLICE FULL TIME WAGES | E | 7,232,208.00 | - | 7,232,208.00 | 3,357,804.92 | - | 3,874,403.08 | 46.40 | 3,070,080.22 | 287,724.70 | 9% |
| 1010 | 10110110 | 5110 | POLICE PART-TIME WAGES | E | 170,142.00 | (30,000.00) | 140,142.00 | 58,248.20 | - | 81,893.80 | 41.60 | 55,112.12 | 3,136.08 | 6% |
| 1010 | 10110110 | 5115 | POLICE OVERTIME | E | 350,000.00 | - | 350,000.00 | 213,232.61 | - | 136,767.39 | 60.90 | 161,823.68 | 51,408.93 | 32% |
| 1010 | 10110110 | 5130 | POLICE RETIREMENT | E | 23,730.00 | - | 23,730.00 | 8,154.76 | - | 15,575.24 | 34.40 | 7,715.72 | 439.04 | 6% |
| 1010 | 10110110 | 5135 | POLICE INSURANCE | E | 1,574,826.00 | - | 1,574,826.00 | 761,164.15 | - | 813,661.85 | 48.30 | 654,250.13 | 106,914.02 | 16% |
| 1010 | 10110110 | 5140 | POLICE WORKERS COMP | E | 153,779.00 | - | 153,779.00 | 72,748.17 | - | 81,030.83 | 47.30 | 66,605.53 | 6,142.64 | 9% |
| 1010 | 10110110 | 5145 | POLICE MEDICARE | E | 110,582.00 | - | 110,582.00 | 51,318.75 | - | 59,263.25 | 46.40 | 46,248.08 | 5,070.67 | 11% |
| 1010 | 10110110 | 5150 | POLICE UNIFORM ALLOW | E | 129,000.00 | 50,811.68 | 179,811.68 | 106,127.28 | 68,461.83 | 5,222.57 | 97.10 | 68,499.32 | 37,627.96 | 55% |
| 1010 | 10110110 | 5160 | POLICE OTHER BENEFITS | E | 1,800.00 | - | 1,800.00 | 825.29 | - | 974.71 | 45.80 | 790.00 | 35.29 | 4% |
| 1010 | 10110110 | 5205 | POLICE CONTRACT SERVICES | E | 468,026.00 | 41,423.13 | 509,449.13 | 348,678.77 | 149,958.08 | 10,812.28 | 97.90 | 210,299.42 | 138,379.35 | 66% |
| 1010 | 10110110 | 5210 | POLICE PROF SERVICES | E | 116,100.00 | 95,105.67 | 211,205.67 | 26,215.17 | 184,899.83 | 90.67 | 100.00 | 25,253.75 | 961.42 | 4% |
| 1010 | 10110110 | 5215 | POLICE TECH SERVICES | E | 170,000.00 | 33,960.32 | 203,960.32 | 73,926.92 | 80,626.76 | 49,406.64 | 75.80 | 76,626.72 | (2,699.80) | -4% |
| 1010 | 10110110 | 5225 | POLICE PROF DEVELOPMENT | E | 129,600.00 | 5,087.67 | 134,687.67 | 51,626.30 | 40,893.11 | 42,168.26 | 68.70 | 53,824.96 | (2,198.66) | -4% |
| 1010 | 10110110 | 5300 | POLICE MATERIALS&SUPPLIES | E | 80,500.00 | 29,571.30 | 110,071.30 | 83,065.39 | 24,141.10 | 2,864.81 | 97.40 | 34,990.64 | 48,074.75 | 137% |
| 1010 | 10110110 | 5306 | POLICE FLEET SERVICES | E | 21,800.00 | 2,712.00 | 24,512.00 | 16,131.55 | 7,380.45 | 1,000.00 | 95.90 | 11,941.63 | 4,189.92 | 35% |
| 1010 | 10110110 | 5310 | POLICE OFFICE EXPENSE | E | 22,100.00 | 4,894.13 | 26,994.13 | 13,298.84 | 10,382.81 | 3,312.48 | 87.70 | 18,480.50 | (5,181.66) | -28% |
| 1010 | 10110110 | 5320 | POLICE OPERATING EQUIP | E | - | 4,000.00 | 4,000.00 | 3,986.07 | - | 13.93 | 99.70 | - | 3,986.07 | 100% |
| 1010 | 10110120 | 5105 | SAFTY ADMIN FULL TIME WAGES | E | 744,357.00 | - | 744,357.00 | 293,426.75 | - | 450,930.25 | 39.40 | 289,493.42 | 3,933.33 | 1% |
| 1010 | 10110120 | 5115 | SAFETY ADMIN OVERTIME | E | 9,000.00 | - | 9,000.00 | 73.27 | - | 8,926.73 | 0.80 | 1,159.25 | (1,085.98) | -94% |
| 1010 | 10110120 | 5130 | SAFETY ADMIN RETIREMENT | E | 107,484.00 | - | 107,484.00 | 41,001.96 | - | 66,482.04 | 38.10 | 40,659.01 | 342.95 | 1% |
| 1010 | 10110120 | 5135 | SAFETY ADMIN INSURANCE | E | 236,621.00 | - | 236,621.00 | 70,041.77 | - | 166,579.23 | 29.60 | 71,679.05 | (1,637.28) | -2% |
| 1010 | 10110120 | 5140 | SAFETY ADMIN WORKERS COMP | E | 15,625.00 | - | 15,625.00 | 5,859.62 | - | 9,765.38 | 37.50 | 5,811.99 | 47.63 | 1% |
| 1010 | 10110120 | 5145 | SAFETY ADMIN MEDICARE | E | 11,044.00 | - | 11,044.00 | 4,124.50 | - | 6,919.50 | 37.30 | 4,061.52 | 62.98 | 2% |
| 1010 | 10110120 | 5150 | UNIFORM ALLOWANCE | E | 1,000.00 | - | 1,000.00 | - | 1,000.00 | - | 100.00 | - | - | 100% |
| 1010 | 10110120 | 5160 | SAFETY ADMIN OTHER BENEFITS | E | 332.00 | - | 332.00 | 120.64 | - | 211.36 | 36.30 | 130.08 | (9.44) | -7% |
| 1010 | 10110120 | 5205 | SAFETY ADMIN CONTRACT SERVICES | E | 105,000.00 | 4,163.74 | 109,163.74 | 55,759.23 | 50,448.27 | 2,956.24 | 97.30 | 59,544.40 | (3,785.17) | -6% |
| 1010 | 10110130 | 5105 | DISPATCH FULL TIME WAGES | E | 1,072,643.00 | (110,000.00) | 962,643.00 | 430,681.07 | - | 531,961.93 | 44.70 | 380,704.89 | 49,976.18 | 13% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2024 Actual | 2025 Vs 2024 | % Change |
| 1010 | 10110130 | 5115 | DISPATCH OVERTIME | E | 140,000.00 | 110,000.00 | 250,000.00 | 136,625.43 | - | 113,374.57 | 54.70 | 114,105.52 | 22,519.91 | 20% |
| 1010 | 10110130 | 5130 | DISPATCH RETIREMENT | E | 168,823.00 | - | 168,823.00 | 79,413.79 | - | 89,409.21 | 47.00 | 68,835.94 | 10,577.85 | 15% |
| 1010 | 10110130 | 5135 | DISPATCH INSURANCE | E | 305,267.00 | - | 305,267.00 | 100,549.24 | - | 204,717.76 | 32.90 | 92,726.14 | 7,823.10 | 8% |
| 1010 | 10110130 | 5140 | DISPATCH WORKERS COMP | E | 23,197.00 | - | 23,197.00 | 11,346.11 | - | 11,850.89 | 48.90 | 9,904.70 | 1,441.41 | 15% |
| 1010 | 10110130 | 5145 | DISPATCH MEDICARE | E | 17,294.00 | - | 17,294.00 | 8,088.50 | - | 9,205.50 | 46.80 | 7,041.30 | 1,047.20 | 15% |
| 1010 | 10110130 | 5150 | DISPATCH UNIFORM ALLOW | E | 10,000.00 | 805.04 | 10,805.04 | 1,348.77 | 2,108.00 | 7,348.27 | 32.00 | 1,134.77 | 214.00 | 19% |
| 1010 | 10110130 | 5160 | DISPATCH OTHER BENEFITS | E | 390.00 | - | 390.00 | 165.64 | - | 224.36 | 42.50 | 151.17 | 14.47 | 10% |
| 1010 | 10110130 | 5225 | DISPATCH PROF DEVELOPMENT | E | 16,040.00 | 3,375.00 | 19,415.00 | 11,086.32 | 6,710.39 | 1,618.29 | 91.70 | 9,389.22 | 1,697.10 | 18% |
| 1010 | 10110130 | 5310 | DISPATCH OFFICE EXPENSE | E | 5,000.00 | 1,081.82 | 6,081.82 | 2,215.48 | 3,792.42 | 73.92 | 98.80 | 668.60 | 1,546.88 | 231% |
| 1010 | 10110160 | 4300 | RMS & CAD CHARGES FOR SERVICES | R | (296,791.00) | - | (296,791.00) | (289,381.90) | - | (7,409.10) | 97.50 | - | (289,381.90) | 100% |
| 1010 | 10110160 | 5205 | RMS & CAD CONTRACT SERVICES | E | 388,287.00 | - | 388,287.00 | 199,012.66 | 189,274.34 | - | 100.00 | - | 199,012.66 | 100% |
| | | | **Total 10 PUBLIC SAFETY** | | **13,714,806.00** | **246,991.50** | **13,961,797.50** | **6,393,243.43** | **820,077.39** | **6,748,476.68** | **51.70** | **5,677,765.86** | **715,477.57** | **13%** |
| | | | **Total 25 SECURITY OF PERSONS & PROP** | | **13,714,806.00** | **246,991.50** | **13,961,797.50** | **6,393,243.43** | **820,077.39** | **6,748,476.68** | **51.70** | **5,677,765.86** | **715,477.57** | **13%** |
| 1010 | 10111420 | 4300 | FLEET CHARGES FOR SERVICES | R | (12,250.00) | - | (12,250.00) | - | - | (12,250.00) | - | (790.00) | 790.00 | -100% |
| 1010 | 10111420 | 5105 | FLEET FULL TIME WAGES | E | 433,204.00 | - | 433,204.00 | 210,914.58 | - | 222,289.42 | 48.70 | 188,309.90 | 22,604.68 | 12% |
| 1010 | 10111420 | 5115 | FLEET OVERTIME | E | 15,000.00 | - | 15,000.00 | 1,307.08 | - | 13,692.92 | 8.70 | 1,138.39 | 168.69 | 15% |
| 1010 | 10111420 | 5130 | FLEET RETIREMENT | E | 62,414.00 | - | 62,414.00 | 29,711.00 | - | 32,703.00 | 47.60 | 26,522.73 | 3,188.27 | 12% |
| 1010 | 10111420 | 5135 | FLEET INSURANCE | E | 127,872.00 | - | 127,872.00 | 55,826.57 | - | 72,045.43 | 43.70 | 42,510.29 | 13,316.28 | 31% |
| 1010 | 10111420 | 5140 | FLEET WORKERS COMP | E | 8,951.00 | - | 8,951.00 | 4,304.31 | - | 4,646.69 | 48.10 | 3,836.84 | 467.47 | 12% |
| 1010 | 10111420 | 5145 | FLEET MEDICARE | E | 6,341.00 | - | 6,341.00 | 3,125.95 | - | 3,215.05 | 49.30 | 2,666.40 | 459.55 | 17% |
| 1010 | 10111420 | 5150 | FLEET UNIFORM ALLOW | E | 5,400.00 | 605.28 | 6,005.28 | 4,049.90 | 1,580.44 | 374.94 | 93.80 | 2,427.98 | 1,621.92 | 67% |
| 1010 | 10111420 | 5160 | FLEET OTHER BENEFITS | E | 180.00 | - | 180.00 | 90.00 | - | 90.00 | 50.00 | 75.00 | 15.00 | 20% |
| 1010 | 10111420 | 5215 | FLEET TECH SERVICES | E | 25,000.00 | 2,388.30 | 27,388.30 | 12,017.51 | 15,370.79 | - | 100.00 | 17,185.31 | (5,167.80) | -30% |
| 1010 | 10111420 | 5225 | FLEET PROF DEVELOPMENT | E | 5,000.00 | - | 5,000.00 | - | - | 5,000.00 | - | - | - | 100% |
| 1010 | 10111420 | 5300 | FLEET MATERIALS&SUPPLIES | E | 315,000.00 | 101,587.83 | 416,587.83 | 148,238.35 | 268,349.48 | - | 100.00 | 161,849.64 | (13,611.29) | -8% |
| 1010 | 10111420 | 5305 | FLEET FLEET PARTS | E | 250,000.00 | 85,229.66 | 335,229.66 | 150,720.67 | 184,086.91 | 422.08 | 99.90 | 96,837.86 | 53,882.81 | 56% |
| 1010 | 10111420 | 5306 | FLEET FLEET SERVICES | E | 130,000.00 | 73,213.41 | 203,213.41 | 51,366.33 | 151,847.08 | - | 100.00 | 50,793.85 | 572.48 | 1% |
| 1010 | 10111420 | 5310 | FLEET OFFICE EXPENSE | E | 500.00 | - | 500.00 | 104.90 | 385.10 | 10.00 | 98.00 | 366.57 | (261.67) | -71% |
| 1010 | 10111420 | 5315 | FLEET EE RELATIONS&SAFTY | E | 1,500.00 | 13.21 | 1,513.21 | 532.08 | 967.92 | 13.21 | 99.10 | 253.77 | 278.31 | 110% |
| 1010 | 10111420 | 5320 | FLEET OPERATING EQUIP | E | 14,500.00 | 5,790.74 | 20,290.74 | 6,981.78 | 13,308.96 | - | 100.00 | 3,386.38 | 3,595.40 | 106% |
| 1010 | 10111420 | 5325 | FLEET UTILITIES | E | 30,000.00 | 42,286.20 | 72,286.20 | 17,086.93 | 55,199.27 | - | 100.00 | 12,748.81 | 4,338.12 | 34% |
| | | | **Total 11 PUBLIC SERVICE** | | **1,418,612.00** | **311,114.63** | **1,729,726.63** | **696,377.94** | **691,095.95** | **342,252.74** | **80.20** | **610,119.72** | **86,258.22** | **14%** |
| | | | **Total 35 TRANSPORTATION** | | **1,418,612.00** | **311,114.63** | **1,729,726.63** | **696,377.94** | **691,095.95** | **342,252.74** | **80.20** | **610,119.72** | **86,258.22** | **14%** |
| 1010 | 10107000 | 4205 | IT FINES & FEES | R | (1,263.00) | - | (1,263.00) | - | - | (1,263.00) | - | - | - | 100% |
| 1010 | 10107000 | 4300 | IT CHARGES FOR SERVICES | R | (20,624.00) | - | (20,624.00) | - | - | (20,624.00) | - | (18,000.00) | 18,000.00 | -100% |
| 1010 | 10107000 | 5105 | IT FULL TIME WAGES | E | 608,957.00 | - | 608,957.00 | 269,355.08 | - | 339,601.92 | 44.20 | 233,469.02 | 35,886.06 | 15% |
| 1010 | 10107000 | 5115 | IT OVERTIME | E | 5,500.00 | - | 5,500.00 | 707.66 | - | 4,792.34 | 12.90 | 66.77 | 640.89 | 960% |
| 1010 | 10107000 | 5130 | IT RETIREMENT | E | 92,820.00 | - | 92,820.00 | 37,752.90 | - | 55,067.10 | 40.70 | 32,694.99 | 5,057.91 | 15% |
| 1010 | 10107000 | 5135 | IT INSURANCE | E | 146,528.00 | - | 146,528.00 | 59,647.73 | - | 86,880.27 | 40.70 | 38,710.72 | 20,937.01 | 54% |
| 1010 | 10107000 | 5140 | IT WORKERS COMP | E | 15,178.00 | - | 15,178.00 | 5,400.24 | - | 9,777.76 | 35.60 | 4,670.73 | 729.51 | 16% |
| 1010 | 10107000 | 5145 | IT MEDICARE | E | 10,840.00 | - | 10,840.00 | 3,788.55 | - | 7,051.45 | 34.90 | 3,303.84 | 484.71 | 15% |
| 1010 | 10107000 | 5160 | IT OTHER BENEFITS | E | 220.00 | - | 220.00 | 96.00 | - | 124.00 | 43.60 | 77.25 | 18.75 | 24% |
| 1010 | 10107000 | 5205 | IT CONTRACT SERVICES | E | 592,558.00 | 104,683.54 | 697,241.54 | 374,076.53 | 283,709.95 | 39,455.06 | 94.30 | 357,330.41 | 16,746.12 | 5% |
| 1010 | 10107000 | 5215 | IT TECH SERVICES | E | 314,244.00 | 32,815.61 | 347,059.61 | 182,874.02 | 119,319.90 | 44,865.69 | 87.10 | 110,789.13 | 72,084.89 | 65% |
| 1010 | 10107000 | 5310 | IT OFFICE EXPENSE | E | 2,200.00 | 932.52 | 3,132.52 | 1,270.04 | 1,289.25 | 573.23 | 81.70 | 1,675.14 | (405.10) | -24% |
| 1010 | 10107000 | 5320 | IT OPERATING EQUIP | E | 228,650.00 | 41,803.02 | 270,453.02 | 111,215.23 | 39,654.21 | 119,583.58 | 55.80 | 110,049.92 | 1,165.31 | 1% |
| 1010 | 10107000 | 5325 | IT UTILITIES | E | 120,140.00 | 6,527.13 | 126,667.13 | 56,501.94 | 68,816.79 | 1,348.40 | 98.90 | 50,281.41 | 6,220.53 | 12% |
| | | | **Total 07 IT DEPARTMENT** | | **2,115,948.00** | **186,761.82** | **2,302,709.82** | **1,102,685.92** | **512,790.10** | **687,233.80** | **70.20** | **925,119.33** | **177,566.59** | **19%** |
| 1010 | 10109000 | 4205 | DEV FINES & FEES | R | (10,000.00) | - | (10,000.00) | (8,693.37) | - | (1,306.63) | 86.90 | (13,299.68) | 4,606.31 | -35% |
| 1010 | 10109000 | 4300 | DEV CHARGES FOR SERVICE | R | (4,000.00) | - | (4,000.00) | (500.00) | - | (3,500.00) | 12.50 | (1,600.00) | 1,100.00 | -69% |
| 1010 | 10109000 | 4600 | MISCELLANEOUS | R | - | - | - | (48,473.59) | - | 48,473.59 | 100.00 | (395.00) | (48,078.59) | 12172% |
| 1010 | 10109000 | 4605 | DONATIONS | R | - | - | - | (1,500.00) | - | 1,500.00 | 100.00 | - | (1,500.00) | 100% |
| 1010 | 10109000 | 5105 | DEV FULL TIME WAGES | E | 276,537.00 | - | 276,537.00 | 93,958.02 | - | 182,578.98 | 34.00 | 132,486.01 | (38,527.99) | -29% |
| 1010 | 10109000 | 5115 | DEV OVERTIME | E | 500.00 | - | 500.00 | - | - | 500.00 | - | - | - | 100% |
| 1010 | 10109000 | 5130 | DEV RETIREMENT | E | 39,246.00 | - | 39,246.00 | 13,145.67 | - | 26,100.33 | 33.50 | 18,543.90 | (5,398.23) | -29% |
| 1010 | 10109000 | 5135 | DEV INSURANCE | E | 76,905.00 | - | 76,905.00 | 23,605.95 | - | 53,299.05 | 30.70 | 31,129.64 | (7,523.69) | -24% |
| 1010 | 10109000 | 5140 | DEV WORKERS COMP | E | 5,629.00 | - | 5,629.00 | 1,879.15 | - | 3,749.85 | 33.40 | 2,649.10 | (769.95) | -29% |
| 1010 | 10109000 | 5145 | DEV MEDICARE | E | 4,019.00 | - | 4,019.00 | 1,346.14 | - | 2,672.86 | 33.50 | 1,876.04 | (529.90) | -28% |
| 1010 | 10109000 | 5160 | DEV OTHER BENEFITS | E | 90.00 | - | 90.00 | 32.50 | - | 57.50 | 36.10 | 45.00 | (12.50) | -28% |
| 1010 | 10109000 | 5205 | DEV CONTRACT SERVICES | E | 190,000.00 | 272,468.56 | 462,468.56 | 177,316.59 | 205,151.97 | 80,000.00 | 82.70 | 86,800.00 | 90,516.59 | 104% |
| 1010 | 10109000 | 5210 | DEV PROF SERVICES | E | 15,000.00 | - | 15,000.00 | - | - | 15,000.00 | - | 3,375.00 | (3,375.00) | -100% |
| 1010 | 10109000 | 5215 | DEV TECH SERVICES | E | 35,600.00 | 25,444.00 | 61,044.00 | 23,200.00 | 34,644.00 | 3,200.00 | 94.80 | 19,688.00 | 3,512.00 | 18% |
| 1010 | 10109000 | 5300 | MATERIALS & SUPPLIES | E | 2,000.00 | - | 2,000.00 | - | - | 2,000.00 | - | - | - | 100% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2024 Actual | 2025 Vs 2024 | % Change |
| 1010 | 10109000 | 5310 | DEV OFFICE EXPENSE | E | 33,300.00 | 13,454.26 | 46,754.26 | 33,191.15 | 11,642.86 | 1,920.25 | 95.90 | 26,415.32 | 6,775.83 | 26% |
| | | | **Total 09 DEVELOPMENT** | | **664,826.00** | **311,366.82** | **976,192.82** | **308,508.21** | **251,438.83** | **416,245.78** | **57.40** | **307,713.33** | **794.88** | **0%** |
| 1010 | 10112000 | 4200 | LICENSES & PERMITS | R | (500,000.00) | - | (500,000.00) | (254,690.00) | - | (245,310.00) | 50.90 | (324,002.34) | 69,312.34 | -21% |
| 1010 | 10112000 | 4205 | CITY PLANNER FINES & FEES | R | (30,000.00) | - | (30,000.00) | (6,562.00) | - | (23,438.00) | 21.90 | (13,228.07) | 6,666.07 | -50% |
| 1010 | 10112000 | 4315 | CODE SPECIAL ASSESSMENTS | R | - | - | - | (1,462.02) | - | 1,462.02 | 100.00 | - | (1,462.02) | 100% |
| 1010 | 10112000 | 5105 | CITY PLANNER FULL TIME WAGES | E | 829,379.00 | - | 829,379.00 | 403,884.99 | - | 425,494.01 | 48.70 | 343,313.64 | 60,571.35 | 18% |
| 1010 | 10112000 | 5110 | CITY PLANNER PART-TIME WAGES | E | 43,011.00 | - | 43,011.00 | 19,157.49 | - | 23,853.51 | 44.50 | 19,056.53 | 100.96 | 1% |
| 1010 | 10112000 | 5115 | CITY PLANNER OVERTIME | E | 3,800.00 | - | 3,800.00 | 1,008.10 | - | 2,791.90 | 26.50 | 169.60 | 838.50 | 494% |
| 1010 | 10112000 | 5130 | CITY PLANNER RETIREMENT | E | 122,636.00 | - | 122,636.00 | 59,210.99 | - | 63,425.01 | 48.30 | 50,584.78 | 8,626.21 | 17% |
| 1010 | 10112000 | 5135 | CITY PLANNER INSURANCE | E | 211,670.00 | - | 211,670.00 | 106,768.18 | - | 104,901.82 | 50.40 | 83,115.13 | 23,653.05 | 28% |
| 1010 | 10112000 | 5140 | CITY PLANNER WORKERS COMP | E | 18,011.00 | - | 18,011.00 | 8,499.44 | - | 9,511.56 | 47.20 | 7,271.88 | 1,227.56 | 17% |
| 1010 | 10112000 | 5145 | CITY PLANNER MEDICARE | E | 12,747.00 | - | 12,747.00 | 5,961.64 | - | 6,785.36 | 46.80 | 5,112.38 | 849.26 | 17% |
| 1010 | 10112000 | 5150 | UNIFORM ALLOWANCE | E | 3,600.00 | - | 3,600.00 | 1,800.00 | - | 1,800.00 | 50.00 | 1,800.00 | - | 0% |
| 1010 | 10112000 | 5160 | CITY PLANNER OTHER BENEFITS | E | 300.00 | - | 300.00 | 146.40 | - | 153.60 | 48.80 | 132.50 | 13.90 | 10% |
| 1010 | 10112000 | 5205 | CITY PLANNER CONTRACT SERVICES | E | 214,200.00 | 36,570.50 | 250,770.50 | 112,620.18 | 63,972.60 | 74,177.72 | 70.40 | 55,045.35 | 57,574.83 | 105% |
| 1010 | 10112000 | 5210 | CITY PLANNER PROF SERVICES | E | - | 100.00 | 100.00 | 23.38 | - | 76.62 | 23.40 | 10,850.00 | (10,826.62) | -100% |
| 1010 | 10112000 | 5211 | REGULATORY SERVICES | E | 30,000.00 | 7,511.22 | 37,511.22 | 6,119.40 | 16,607.35 | 14,784.47 | 60.60 | 3,657.57 | 2,461.83 | 67% |
| 1010 | 10112000 | 5215 | CITY PLANNER TECH SERVICES | E | 10,000.00 | 0.03 | 10,000.03 | - | - | 10,000.03 | - | 5,640.00 | (5,640.00) | -100% |
| 1010 | 10112000 | 5220 | MAINTENANCE SERVICES | E | 7,500.00 | 2,071.25 | 9,571.25 | 2,707.50 | 2,958.75 | 3,905.00 | 59.20 | 2,676.25 | 31.25 | 1% |
| 1010 | 10112000 | 5310 | CITY PLANNER OFFICE EXPENSE | E | 10,000.00 | 2,863.00 | 12,863.00 | 1,626.00 | 2,987.00 | 8,250.00 | 35.90 | 1,013.00 | 613.00 | 61% |
| | | | **Total 12 CITY PLANNER** | | **986,854.00** | **49,116.00** | **1,035,970.00** | **466,819.67** | **86,525.70** | **482,624.63** | **53.40** | **252,208.20** | **214,611.47** | **85%** |
| | | | **Total 40 COMMUNITY ENVIRONMENT** | | **3,767,628.00** | **547,244.64** | **4,314,872.64** | **1,878,013.80** | **850,754.63** | **1,586,104.21** | **63.20** | **1,485,040.86** | **392,972.94** | **26%** |
| 1010 | 10108310 | 4300 | PARKS CHARGES FOR SERVICES | R | (200,000.00) | - | (200,000.00) | (118,211.96) | - | (81,788.04) | 59.10 | (97,644.50) | (20,567.46) | 21% |
| 1010 | 10108310 | 4325 | NON-TAXABLE SALES | R | - | - | - | (148,933.18) | - | 148,933.18 | 100.00 | (151,976.95) | 3,043.77 | -2% |
| 1010 | 10108310 | 4600 | PARKS MISCELLANEOUS | R | - | - | - | - | - | - | - | (1.96) | 1.96 | -100% |
| 1010 | 10108310 | 5105 | PARKS SRVC FULL TIME WAGES | E | 1,907,139.00 | - | 1,907,139.00 | 817,878.02 | - | 1,089,260.98 | 42.90 | 664,528.55 | 153,349.47 | 23% |
| 1010 | 10108310 | 5110 | PARKS SRVC PART-TIME WAGES | E | 314,533.00 | - | 314,533.00 | 135,996.14 | - | 178,536.86 | 43.20 | 143,859.18 | (7,863.04) | -5% |
| 1010 | 10108310 | 5115 | PARKS SRVC OVERTIME | E | 25,000.00 | - | 25,000.00 | 28,012.90 | - | (3,012.90) | 112.10 | 16,306.49 | 11,706.41 | 72% |
| 1010 | 10108310 | 5130 | PARKS SRVC RETIREMENT | E | 312,508.00 | - | 312,508.00 | 137,328.37 | - | 175,179.63 | 43.90 | 115,427.30 | 21,901.07 | 19% |
| 1010 | 10108310 | 5135 | PARKS SRVC INSURANCE | E | 544,357.00 | - | 544,357.00 | 251,986.22 | - | 292,370.78 | 46.30 | 152,651.61 | 99,334.61 | 65% |
| 1010 | 10108310 | 5140 | PARKS SRVC WORKERS COMP | E | 45,008.00 | - | 45,008.00 | 19,883.34 | - | 25,124.66 | 44.20 | 16,684.20 | 3,199.14 | 19% |
| 1010 | 10108310 | 5145 | PARKS SRVC MEDICARE | E | 32,103.00 | - | 32,103.00 | 14,052.10 | - | 18,050.90 | 43.80 | 11,850.09 | 2,202.01 | 19% |
| 1010 | 10108310 | 5150 | PARKS SRVC UNIFORM ALLOW | E | 29,700.00 | 6,179.67 | 35,879.67 | 26,309.99 | 4,284.19 | 5,285.49 | 85.30 | 13,286.78 | 13,023.21 | 98% |
| 1010 | 10108310 | 5160 | PARKS SRVC OTHER BENEFITS | E | 1,050.00 | - | 1,050.00 | 436.85 | - | 613.15 | 41.60 | 381.97 | 54.88 | 14% |
| 1010 | 10108310 | 5205 | PARKS SRVC CONTRACT SRVC | E | 368,700.00 | 16,966.36 | 385,666.36 | 157,572.81 | 135,555.39 | 92,538.16 | 76.00 | 270,805.08 | (113,232.27) | -42% |
| 1010 | 10108310 | 5210 | PARKS SRVC PROF SRVC | E | 50,000.00 | 35,000.00 | 85,000.00 | 10,675.00 | 27,195.00 | 47,130.00 | 44.60 | 1,406.47 | 9,268.53 | 659% |
| 1010 | 10108310 | 5215 | PARKS SRVC TECH SRVC | E | 3,500.00 | - | 3,500.00 | 3,100.00 | 400.00 | - | 100.00 | 3,100.00 | - | 0% |
| 1010 | 10108310 | 5300 | PARKS SRVC MATERIALS&SUPPLIES | E | 270,000.00 | 24,550.41 | 294,550.41 | 134,109.47 | 123,953.72 | 36,487.22 | 87.60 | 148,819.75 | (14,710.28) | -10% |
| 1010 | 10108310 | 5310 | PARKS SRVC OFFICE EXPENSE | E | 8,000.00 | 911.69 | 8,911.69 | 2,738.05 | 6,161.31 | 12.33 | 99.90 | 1,598.35 | 1,139.70 | 71% |
| 1010 | 10108320 | 4300 | RECREATION CHARGES FOR SERVICE | R | (150,000.00) | - | (150,000.00) | (76,106.50) | - | (73,893.50) | 50.70 | (73,055.16) | (3,051.34) | 4% |
| 1010 | 10108320 | 4600 | MISCELLANEOUS | R | - | - | - | - | - | - | - | (55.69) | 55.69 | -100% |
| 1010 | 10108320 | 5110 | REC PROG PART-TIME WAGES | E | 60,000.00 | - | 60,000.00 | 16,718.06 | - | 43,281.94 | 27.90 | 17,142.93 | (424.87) | -2% |
| 1010 | 10108320 | 5115 | OVERTIME | E | 1,500.00 | - | 1,500.00 | - | - | 1,500.00 | - | 1,097.93 | (1,097.93) | -100% |
| 1010 | 10108320 | 5130 | REC PROG RETIREMENT | E | 8,610.00 | - | 8,610.00 | 2,340.56 | - | 6,269.44 | 27.20 | 2,553.74 | (213.18) | -8% |
| 1010 | 10108320 | 5135 | REC PROG INSURANCE | E | - | - | - | - | - | - | - | (111.47) | 111.47 | -100% |
| 1010 | 10108320 | 5140 | REC PROG WORKERS COMP | E | 1,223.00 | - | 1,223.00 | 334.40 | - | 888.60 | 27.30 | 364.87 | (30.47) | -8% |
| 1010 | 10108320 | 5145 | REC PROG MEDICARE | E | 892.00 | - | 892.00 | 242.40 | - | 649.60 | 27.20 | 264.51 | (22.11) | -8% |
| 1010 | 10108320 | 5150 | UNIFORM ALLOWANCE | E | 3,200.00 | - | 3,200.00 | 809.19 | 1,190.81 | 1,200.00 | 62.50 | - | 809.19 | 100% |
| 1010 | 10108320 | 5205 | REC PROG CONTRACT SERVICES | E | 262,000.00 | 26,400.48 | 288,400.48 | 102,828.64 | 133,487.26 | 52,084.58 | 81.90 | 110,257.99 | (7,429.35) | -7% |
| 1010 | 10108320 | 5210 | REC PROG PROF SERVICES | E | 91,000.00 | 25,310.00 | 116,310.00 | 48,570.22 | 16,979.78 | 50,760.00 | 56.40 | 14,364.95 | 34,205.27 | 238% |
| 1010 | 10108320 | 5215 | REC PROG TECH SERVICES | E | 21,000.00 | 533.33 | 21,533.33 | 13,437.16 | 4,694.00 | 3,402.17 | 84.20 | 2,892.51 | 10,544.65 | 365% |
| 1010 | 10108320 | 5225 | REC PROG PROF DEVELOPMENT | E | 3,500.00 | - | 3,500.00 | 621.00 | 1,179.00 | 1,700.00 | 51.40 | 1,000.00 | (379.00) | -38% |
| 1010 | 10108320 | 5300 | REC PROG MATERIALS&SUPPLIES | E | 98,975.00 | 12,229.28 | 111,204.28 | 28,518.37 | 31,249.23 | 51,436.68 | 53.70 | 22,479.52 | 6,038.85 | 27% |
| 1010 | 10108320 | 5310 | REC PROG OFFICE EXPENSE | E | 11,563.00 | 1,134.18 | 12,697.18 | 1,104.80 | 1,081.93 | 10,510.45 | 17.20 | 1,074.41 | 30.39 | 3% |
| 1010 | 10108350 | 5100 | P&R ELECTED&APPOINTED WAGES | E | 3,000.00 | - | 3,000.00 | 300.00 | - | 2,700.00 | 10.00 | 700.00 | (400.00) | -57% |
| 1010 | 10108350 | 5140 | P&R BOARD WORKERS COMP | E | 60.00 | - | 60.00 | 6.00 | - | 54.00 | 10.00 | 14.00 | (8.00) | -57% |
| 1010 | 10108350 | 5145 | P&R BOARD MEDICARE | E | 45.00 | - | 45.00 | 4.37 | - | 40.63 | 9.70 | 10.16 | (5.79) | -57% |
| 1010 | 10108360 | 5100 | LANDSCAPE ELECTED&APPOINTED | E | 8,400.00 | - | 8,400.00 | 3,000.00 | - | 5,400.00 | 35.70 | 3,200.00 | (200.00) | -6% |
| 1010 | 10108360 | 5140 | LANDSCAPE WORKERS COMP | E | 192.00 | - | 192.00 | 60.00 | - | 132.00 | 31.30 | 64.00 | (4.00) | -6% |
| 1010 | 10108360 | 5145 | LANDSCAPE MEDICARE | E | 144.00 | - | 144.00 | 43.50 | - | 100.50 | 30.20 | 46.40 | (2.90) | -6% |
| 1010 | 10108410 | 5205 | STREET TREES CONTRACT SRVC | E | 427,500.00 | 34,279.23 | 461,779.23 | 98,629.21 | 30,850.00 | 332,300.02 | 28.00 | 61,668.65 | 36,960.56 | 60% |
| 1010 | 10108410 | 5210 | STREET TREES PROF SRVC | E | 60,000.00 | - | 60,000.00 | - | 60,000.00 | - | 100.00 | - | - | 100% |
| 1010 | 10108410 | 5300 | STREET TREE MATERIALS&SUPPLIES | E | 10,000.00 | 3,565.61 | 13,565.61 | 7,659.60 | 2,483.26 | 3,422.75 | 74.80 | 3,601.08 | 4,058.52 | 113% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2024 Actual | 2025 Vs 2024 | % Change |
| | | | **Total 08 PARKS & RECREATION** | | **4,634,402.00** | **187,060.24** | **4,821,462.24** | **1,722,055.10** | **580,744.88** | **2,518,662.26** | **47.80** | **1,480,657.74** | **241,397.36** | **16%** |
| | | | **Total 45 LEISURE TIME ACTIVITIES** | | **4,634,402.00** | **187,060.24** | **4,821,462.24** | **1,722,055.10** | **580,744.88** | **2,518,662.26** | **47.80** | **1,480,657.74** | **241,397.36** | **16%** |
| **1010** | | | **Total 1010 GENERAL FUND** | | **(1,168,966.00)** | **7,887,534.83** | **6,718,568.83** | **(3,424,440.28)** | **11,778,540.86** | **(1,635,531.75)** | **124.30** | **(4,634,622.21)** | **1,210,181.93** | **-26%** |
| 2200 | 22011000 | 4115 | STREETS AUTO & GAS TAX | R | (2,200,000.00) | - | (2,200,000.00) | (1,128,167.94) | - | (1,071,832.06) | 51.30 | (1,098,872.74) | (29,295.20) | 3% |
| 2200 | 22011000 | 4300 | CHARGES FOR SERVICES | R | (9,644.00) | - | (9,644.00) | (9,644.40) | - | 0.40 | 100.00 | - | (9,644.40) | 100% |
| 2200 | 22011000 | 4510 | STREETS SALE OF ASSETS | R | - | - | - | - | - | - | - | (171.06) | 171.06 | -100% |
| 2200 | 22011000 | 4515 | STREETS INS PROCEEDS | R | - | - | - | - | - | - | - | 567.00 | (567.00) | -100% |
| 2200 | 22011000 | 4600 | STREETS MISCELLANEOUS | R | - | - | - | (150.00) | - | 150.00 | 100.00 | - | (150.00) | 100% |
| 2200 | 22011000 | 5105 | STREETS FULL TIME WAGES | E | 715,022.00 | - | 715,022.00 | 355,849.82 | - | 359,172.18 | 49.80 | 288,458.12 | 67,391.70 | 23% |
| 2200 | 22011000 | 5110 | STREETS PART-TIME WAGES | E | 12,000.00 | - | 12,000.00 | - | - | 12,000.00 | - | - | - | 100% |
| 2200 | 22011000 | 5115 | STREETS OVERTIME | E | 85,000.00 | - | 85,000.00 | 64,815.60 | - | 20,184.40 | 76.30 | 29,641.86 | 35,173.74 | 119% |
| 2200 | 22011000 | 5130 | STREETS RETIREMENT | E | 113,296.00 | - | 113,296.00 | 58,818.39 | - | 54,477.61 | 51.90 | 44,416.04 | 14,402.35 | 32% |
| 2200 | 22011000 | 5135 | STREETS INSURANCE | E | 244,996.00 | - | 244,996.00 | 120,798.26 | - | 124,197.74 | 49.30 | 90,036.57 | 30,761.69 | 34% |
| 2200 | 22011000 | 5140 | STREETS WORKERS COMP | E | 15,931.00 | - | 15,931.00 | 8,528.18 | - | 7,402.82 | 53.50 | 6,456.66 | 2,071.52 | 32% |
| 2200 | 22011000 | 5145 | STREETS MEDICARE | E | 10,485.00 | - | 10,485.00 | 5,395.50 | - | 5,089.50 | 51.50 | 3,904.21 | 1,491.29 | 38% |
| 2200 | 22011000 | 5150 | STREETS UNIFORM ALLOW | E | 8,700.00 | 1,876.17 | 10,576.17 | 6,081.11 | 4,423.06 | 72.00 | 99.30 | 5,131.84 | 949.27 | 18% |
| 2200 | 22011000 | 5160 | STREETS OTHER BENEFITS | E | 214.00 | - | 214.00 | 144.66 | - | 69.34 | 67.60 | 115.07 | 29.59 | 26% |
| 2200 | 22011000 | 5205 | STREETS CONTRACT SERVICES | E | 74,710.00 | 51,691.11 | 126,401.11 | 34,806.55 | 81,974.76 | 9,619.80 | 92.40 | 34,879.50 | (72.95) | 0% |
| 2200 | 22011000 | 5210 | PROFESSIONAL SERVICES | E | 5,000.00 | 137,206.30 | 142,206.30 | 1,119.94 | 141,086.36 | - | 100.00 | 1,051.49 | 68.45 | 7% |
| 2200 | 22011000 | 5215 | STREETS TECH SERVICES | E | 7,790.00 | 130.00 | 7,920.00 | 3,409.00 | 4,511.00 | - | 100.00 | 5,455.00 | (2,046.00) | -38% |
| 2200 | 22011000 | 5220 | STREETS MAINT SERVICES | E | 25,000.00 | 14,340.00 | 39,340.00 | 383.94 | 24,616.06 | 14,340.00 | 63.50 | 67,743.00 | (67,359.06) | -99% |
| 2200 | 22011000 | 5300 | STREETS MATERIALS&SUPPLIES | E | 290,000.00 | 78,298.17 | 368,298.17 | 168,669.22 | 187,636.46 | 11,992.49 | 96.70 | 142,407.30 | 26,261.92 | 18% |
| 2200 | 22011000 | 5310 | STREETS OFFICE EXPENSE | E | 1,000.00 | 441.42 | 1,441.42 | 634.93 | 806.49 | - | 100.00 | 95.96 | 538.97 | 562% |
| 2200 | 22011000 | 5315 | STREETS EE RELATIONS&SAFTY | E | 4,000.00 | 17.51 | 4,017.51 | 2,302.51 | 1,715.00 | - | 100.00 | 616.77 | 1,685.74 | 273% |
| 2200 | 22011000 | 5320 | STREETS OPERATING EQUIP | E | 17,600.00 | 8,780.14 | 26,380.14 | 8,886.16 | 17,493.98 | - | 100.00 | 7,817.52 | 1,068.64 | 14% |
| 2200 | 22011000 | 5325 | STREETS UTILITIES | E | 16,016.00 | 7,406.08 | 23,422.08 | 6,615.62 | 16,806.46 | - | 100.00 | 4,763.41 | 1,852.21 | 39% |
| 2200 | 22011000 | 5510 | STREETS CAPITAL EQUIP | E | 65,000.00 | 578,433.10 | 643,433.10 | 421,785.00 | 200,000.00 | 21,648.10 | 96.60 | 16,565.00 | 405,220.00 | 2446% |
| 2200 | 22011000 | 5900 | STREETS TRANSFER OUT | E | 756,650.00 | - | 756,650.00 | 756,650.00 | - | - | 100.00 | 762,701.00 | (6,051.00) | -1% |
| | | | **Total 11 PUBLIC SERVICE** | | **258,766.00** | **878,620.00** | **1,137,386.00** | **887,732.05** | **681,069.63** | **(431,415.68)** | **137.90** | **413,779.52** | **473,952.53** | **115%** |
| | | | **Total 35 TRANSPORTATION** | | **258,766.00** | **878,620.00** | **1,137,386.00** | **887,732.05** | **681,069.63** | **(431,415.68)** | **137.90** | **413,779.52** | **473,952.53** | **115%** |
| **2200** | | | **Total 2200 STREET FUND** | | **258,766.00** | **878,620.00** | **1,137,386.00** | **887,732.05** | **681,069.63** | **(431,415.68)** | **137.90** | **413,779.52** | **473,952.53** | **115%** |
| 2220 | 22211000 | 4115 | STATE HGHWY AUTO & GAS TAX | R | (160,000.00) | - | (160,000.00) | (80,624.97) | - | (79,375.03) | 50.40 | (80,322.92) | (302.05) | 0% |
| 2220 | 22211000 | 5105 | FULL TIME WAGES | E | 36,931.00 | - | 36,931.00 | 18,107.76 | - | 18,823.24 | 49.00 | 14,675.72 | 3,432.04 | 23% |
| 2220 | 22211000 | 5115 | STATE HGHWY OVERTIME | E | 5,000.00 | - | 5,000.00 | 3,414.34 | - | 1,585.66 | 68.30 | 2,158.18 | 1,256.16 | 58% |
| 2220 | 22211000 | 5130 | STATE HGHWY RETIREMENT | E | 5,845.00 | - | 5,845.00 | 3,005.21 | - | 2,839.79 | 51.40 | 2,351.17 | 654.04 | 28% |
| 2220 | 22211000 | 5135 | INSURANCE | E | 12,951.00 | - | 12,951.00 | 6,319.55 | - | 6,631.45 | 48.80 | 4,781.58 | 1,537.97 | 32% |
| 2220 | 22211000 | 5140 | STATE HGHWY WORKERS COMP | E | 824.00 | - | 824.00 | 436.35 | - | 387.65 | 53.00 | 341.46 | 94.89 | 28% |
| 2220 | 22211000 | 5145 | STATE HGHWY MEDICARE | E | 545.00 | - | 545.00 | 274.29 | - | 270.71 | 50.30 | 205.65 | 68.64 | 33% |
| 2220 | 22211000 | 5150 | UNIFORM ALLOWANCE | E | 300.00 | - | 300.00 | 300.00 | - | - | 100.00 | 240.00 | 60.00 | 25% |
| 2220 | 22211000 | 5160 | OTHER BENEFITS | E | 33.00 | - | 33.00 | 7.32 | - | 25.68 | 22.20 | 6.52 | 0.80 | 12% |
| 2220 | 22211000 | 5205 | STATE HGHWY CONTRACT SERVICES | E | 14,135.00 | 11,355.70 | 25,490.70 | 4,977.99 | 11,090.86 | 9,421.85 | 63.00 | 5,976.28 | (998.29) | -17% |
| 2220 | 22211000 | 5215 | STATE HGHWY TECH SERVICES | E | 9,910.00 | 87.50 | 9,997.50 | 3,409.00 | 6,587.50 | 1.00 | 100.00 | 3,545.00 | (136.00) | -4% |
| 2220 | 22211000 | 5220 | STATE HGHWY MAINT SERVICES | E | 17,000.00 | 11,400.00 | 28,400.00 | 2,987.70 | 17,000.00 | 8,412.30 | 70.40 | - | 2,987.70 | 100% |
| 2220 | 22211000 | 5300 | STATE HGHWY MATERIALS&SUPPLIES | E | 21,000.00 | 3,318.22 | 24,318.22 | 18,296.61 | 6,021.61 | - | 100.00 | 20,816.29 | (2,519.68) | -12% |
| 2220 | 22211000 | 5325 | STATE HGHWY UTILITIES | E | 12,600.00 | 5,876.65 | 18,476.65 | 4,834.94 | 13,641.71 | - | 100.00 | 3,744.27 | 1,090.67 | 29% |
| | | | **Total 11 PUBLIC SERVICE** | | **(22,926.00)** | **32,038.07** | **9,112.07** | **(14,253.91)** | **54,341.68** | **(30,975.70)** | **439.90** | **(21,480.80)** | **7,226.89** | **-34%** |
| | | | **Total 35 TRANSPORTATION** | | **(22,926.00)** | **32,038.07** | **9,112.07** | **(14,253.91)** | **54,341.68** | **(30,975.70)** | **439.90** | **(21,480.80)** | **7,226.89** | **-34%** |
| **2220** | | | **Total 2220 STATE HIGHWAY FUND** | | **(22,926.00)** | **32,038.07** | **9,112.07** | **(14,253.91)** | **54,341.68** | **(30,975.70)** | **439.90** | **(21,480.80)** | **7,226.89** | **-34%** |
| 2240 | 22411010 | 4020 | TRIANGLE PILOT | R | (630,700.00) | - | (630,700.00) | (312,448.22) | - | (318,251.78) | 49.50 | (279,932.11) | (32,516.11) | 12% |
| 2240 | 22411010 | 4305 | MINIMUM SERVICE PAYMENTS | R | (5,000.00) | - | (5,000.00) | - | - | (5,000.00) | - | (5,000.00) | 5,000.00 | -100% |
| 2240 | 22411010 | 5210 | EASTGATE TRI PROF SERVICES | E | 12,600.00 | - | 12,600.00 | 9,167.87 | - | 3,432.13 | 72.80 | 7,458.24 | 1,709.63 | 23% |
| 2240 | 22411010 | 5505 | CAPITAL PROJECT/IMPROVEMENT | E | 550,000.00 | - | 550,000.00 | 5,840.30 | - | 544,159.70 | 1.10 | - | 5,840.30 | 100% |
| 2240 | 22411020 | 4020 | PIZZUTTI PILOT | R | (666,100.00) | - | (666,100.00) | (506,159.88) | - | (159,940.12) | 76.00 | (426,952.33) | (79,207.55) | 19% |
| 2240 | 22411020 | 4110 | PIZZUTTI HOMESTEAD & ROLL | R | (500.00) | - | (500.00) | (384.66) | - | (115.34) | 76.90 | (251.93) | (132.73) | 53% |
| 2240 | 22411020 | 5210 | EASTGATE PIZ PROF SERVICES | E | 7,300.00 | - | 7,300.00 | 6,861.01 | - | 438.99 | 94.00 | 4,921.84 | 1,939.17 | 39% |
| 2240 | 22411020 | 5400 | PRINCIPAL RETIREMENT | E | 27,815.00 | - | 27,815.00 | - | - | 27,815.00 | - | - | - | 100% |
| 2240 | 22411020 | 5505 | EASTGATE CAPITAL PROJ/IMPROV | E | 1,350,000.00 | 49,572.60 | 1,399,572.60 | 13,923.08 | 35,649.52 | 1,350,000.00 | 3.50 | 45,491.40 | (31,568.32) | -69% |
| 2240 | 22411030 | 4020 | MANOR HOMES PILOT | R | (330,800.00) | - | (330,800.00) | (156,989.33) | - | (173,810.67) | 47.50 | (160,856.27) | 3,866.94 | -2% |
| 2240 | 22411030 | 4110 | MANOR HOMES HOMESTD & ROLL | R | (34,000.00) | - | (34,000.00) | (15,415.75) | - | (18,584.25) | 45.30 | (15,199.06) | (216.69) | 1% |
| 2240 | 22411030 | 5210 | MANOR HOMES PROF SERVICES | E | 5,100.00 | - | 5,100.00 | 1,943.26 | - | 3,156.74 | 38.10 | 2,590.89 | (647.63) | -25% |
| 2240 | 22411030 | 5505 | CAPITAL PROJECT/IMPROVEMENT | E | 210,000.00 | 175,000.00 | 385,000.00 | - | - | 385,000.00 | - | - | - | 100% |
| 2240 | 22411030 | 5900 | MANOR HOMES TRANSFER OUT | E | 150,000.00 | - | 150,000.00 | 150,000.00 | - | - | 100.00 | - | 150,000.00 | 100% |
| 2240 | 22411040 | 4020 | WEST GAHANNA PILOT | R | (480,800.00) | - | (480,800.00) | (270,163.10) | - | (210,636.90) | 56.20 | (240,733.31) | (29,429.79) | 12% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2024 Actual | 2025 Vs 2024 | % Change |
| 2240 | 22411040 | 4110 | WEST GAHANNA HOMESTD & ROLL | R | (1,000.00) | - | (1,000.00) | (698.96) | - | (301.04) | 69.90 | (697.06) | (1.90) | 0% |
| 2240 | 22411040 | 5205 | WEST GAHANNA CONTRACT SRVC | E | 163,500.00 | - | 163,500.00 | - | 163,500.00 | - | 100.00 | - | - | 100% |
| 2240 | 22411040 | 5210 | WEST GAHANNA PROF SERVICES | E | 6,700.00 | - | 6,700.00 | 4,468.34 | - | 2,231.66 | 66.70 | 3,709.28 | 759.06 | 20% |
| 2240 | 22411050 | 4020 | CREEKSIDE PILOT | R | (258,400.00) | - | (258,400.00) | (81,892.38) | - | (176,507.62) | 31.70 | (91,713.32) | 9,820.94 | -11% |
| 2240 | 22411050 | 4110 | CREEKSIDE HOMESTEAD & ROLL | R | (10,000.00) | - | (10,000.00) | (5,026.86) | - | (4,973.14) | 50.30 | (5,700.18) | 673.32 | -12% |
| 2240 | 22411050 | 4305 | CREEKSIDE MSP | R | - | - | - | - | - | - | - | (112,750.69) | 112,750.69 | -100% |
| 2240 | 22411050 | 5210 | CREEKSIDE PROF SERVICES | E | 2,600.00 | - | 2,600.00 | 1,311.53 | - | 1,288.47 | 50.40 | 1,407.20 | (95.67) | -7% |
| 2240 | 22411050 | 5900 | CREEKSIDE TRANSFER OUT | E | 150,000.00 | - | 150,000.00 | - | - | 150,000.00 | - | - | - | 100% |
| 2240 | 22411060 | 4020 | BUCKLES PILOT | R | (175,500.00) | - | (175,500.00) | (95,142.75) | - | (80,357.25) | 54.20 | - | (95,142.75) | 100% |
| 2240 | 22411060 | 5205 | BUCKLES CONTRACT SERVICES | E | 100,100.00 | - | 100,100.00 | - | 100,100.00 | - | 100.00 | - | - | 100% |
| 2240 | 22411060 | 5210 | BUCKLES PROF SERVICES | E | 2,100.00 | - | 2,100.00 | 10,586.68 | - | (8,486.68) | 504.10 | - | 10,586.68 | 100% |
| 2240 | 22411060 | 5510 | CAPITAL EQUIPMENT | E | 540,000.00 | - | 540,000.00 | - | 540,000.00 | - | 100.00 | - | - | 100% |
| 2240 | 22411070 | 4020 | HAMILTON RD PILOT | R | (505,800.00) | - | (505,800.00) | (292,056.20) | - | (213,743.80) | 57.70 | (276,125.90) | (15,930.30) | 6% |
| 2240 | 22411070 | 5210 | HAMILTON RD PROF SERVICES | E | 7,500.00 | - | 7,500.00 | 5,502.99 | - | 1,997.01 | 73.40 | 4,357.38 | 1,145.61 | 26% |
| 2240 | 22411070 | 5500 | CAPITAL MAINTENANCE | E | 400,000.00 | - | 400,000.00 | - | - | 400,000.00 | - | - | - | 100% |
| 2240 | 22411070 | 5505 | CAPITAL PROJECT/IMPROVEMENT | E | 50,000.00 | 181,780.00 | 231,780.00 | - | 181,780.00 | 50,000.00 | 78.40 | 832,800.00 | (832,800.00) | -100% |
| 2240 | 22411080 | 4020 | CENTRAL PARK PILOT | R | (542,000.00) | - | (542,000.00) | (255,096.81) | - | (286,903.19) | 47.10 | (376,555.22) | 121,458.41 | -32% |
| 2240 | 22411080 | 4305 | MINIMUM SERVICE PAYMENTS | R | (10,000.00) | - | (10,000.00) | - | - | (10,000.00) | - | (10,000.00) | 10,000.00 | -100% |
| 2240 | 22411080 | 5210 | CENTRAL PARK PROF SERVICES | E | 6,500.00 | - | 6,500.00 | 2,875.32 | - | 3,624.68 | 44.20 | 4,245.38 | (1,370.06) | -32% |
| 2240 | 22411080 | 5505 | CAPITAL PROJECT/IMPROVEMENT | E | 1,000,000.00 | - | 1,000,000.00 | - | - | 1,000,000.00 | - | 27,500.00 | (27,500.00) | -100% |
| 2240 | 22411090 | 4020 | NORTH TRIANGLE PILOT | R | (610,200.00) | - | (610,200.00) | (197,081.85) | - | (413,118.15) | 32.30 | (202,592.96) | 5,511.11 | -3% |
| 2240 | 22411090 | 4110 | NORTH TRIANGLE HOME & ROLLBACK | R | (4,600.00) | - | (4,600.00) | (2,663.55) | - | (1,936.45) | 57.90 | (2,512.45) | (151.10) | 6% |
| 2240 | 22411090 | 5210 | NORTH TRIANG PROF SERVICES | E | 9,100.00 | - | 9,100.00 | 2,510.75 | - | 6,589.25 | 27.60 | 4,093.12 | (1,582.37) | -39% |
| 2240 | 22411100 | 4020 | JOHNS PAYMENT IN-LIEU OF TAXES | R | (340,300.00) | - | (340,300.00) | (170,016.34) | - | (170,283.66) | 50.00 | (167,646.41) | (2,369.93) | 1% |
| 2240 | 22411100 | 5205 | JOHNSTOWN CONTRACT SERVICES | E | 119,200.00 | - | 119,200.00 | - | 119,200.00 | - | 100.00 | - | - | 100% |
| 2240 | 22411100 | 5210 | JOHNSTOWN PROF SERVICES | E | 4,000.00 | - | 4,000.00 | 1,916.34 | - | 2,083.66 | 47.90 | 1,890.09 | 26.25 | 1% |
| 2240 | 22411100 | 5500 | CAPITAL MAINTENANCE | E | 875,000.00 | - | 875,000.00 | - | - | 875,000.00 | - | - | - | 100% |
| | | | **Total 11 PUBLIC SERVICE** | | **1,143,415.00** | **406,352.60** | **1,549,767.60** | **(2,144,329.17)** | **1,140,229.52** | **2,553,867.25** | **(64.80)** | **(1,434,754.38)** | **(709,574.79)** | **49%** |
| | | | **Total 40 COMMUNITY ENVIRONMENT** | | **1,143,415.00** | **406,352.60** | **1,549,767.60** | **(2,144,329.17)** | **1,140,229.52** | **2,553,867.25** | **(64.80)** | **(1,434,754.38)** | **(709,574.79)** | **49%** |
| **2240** | | | **Total 2240 TAX INCREMENT FUND** | | **1,143,415.00** | **406,352.60** | **1,549,767.60** | **(2,144,329.17)** | **1,140,229.52** | **2,553,867.25** | **(64.80)** | **(1,434,754.38)** | **(709,574.79)** | **49%** |
| 2250 | 22510000 | 4120 | STATE TRUST REVENUE SHARING | R | (50,146.00) | - | (50,146.00) | (315.72) | - | (49,830.28) | 0.60 | - | (315.72) | 100% |
| 2250 | 22510000 | 5205 | STATE TRUST CONTRACT SERVICES | E | 40,146.00 | - | 40,146.00 | 4,706.12 | - | 35,439.88 | 11.70 | 32,201.47 | (27,495.35) | -85% |
| 2250 | 22510000 | 5320 | OPERATING EQUIPMENT | E | 10,000.00 | - | 10,000.00 | 2,938.66 | 1,146.00 | 5,915.34 | 40.80 | 37,000.00 | (34,061.34) | -92% |
| | | | **Total 10 PUBLIC SAFETY** | | **-** | **-** | **-** | **7,329.06** | **1,146.00** | **(8,475.06)** | **100.00** | **69,201.47** | **(61,872.41)** | **-89%** |
| | | | **Total 25 SECURITY OF PERSONS & PROP** | | **-** | **-** | **-** | **7,329.06** | **1,146.00** | **(8,475.06)** | **100.00** | **69,201.47** | **(61,872.41)** | **-89%** |
| **2250** | | | **Total 2250 LAW ENFORCEMENT TRUST FU** | | **-** | **-** | **-** | **7,329.06** | **1,146.00** | **(8,475.06)** | **100.00** | **69,201.47** | **(61,872.41)** | **-89%** |
| 2260 | 22610000 | 4205 | ENFORCE & ED FINES & FEES | R | (4,500.00) | - | (4,500.00) | (79,685.02) | - | 75,185.02 | 1,770.80 | (850.00) | (78,835.02) | 9275% |
| 2260 | 22610000 | 5225 | PROFESSIONAL DEVELOPMENT | E | 2,500.00 | 1,191.00 | 3,691.00 | 1,076.75 | - | 2,614.25 | 29.20 | - | 1,076.75 | 100% |
| 2260 | 22610000 | 5310 | OFFICE EXPENSE | E | 2,000.00 | 2,437.50 | 4,437.50 | 1,892.00 | - | 2,545.50 | 42.60 | 62.50 | 1,829.50 | 2927% |
| | | | **Total 10 PUBLIC SAFETY** | | **-** | **3,628.50** | **3,628.50** | **(76,716.27)** | **-** | **80,344.77** | **(2,114.30)** | **(787.50)** | **(75,928.77)** | **9642%** |
| | | | **Total 25 SECURITY OF PERSONS & PROP** | | **-** | **3,628.50** | **3,628.50** | **(76,716.27)** | **-** | **80,344.77** | **(2,114.30)** | **(787.50)** | **(75,928.77)** | **9642%** |
| **2260** | | | **Total 2260 ENFORCE & EDUCATION FUND** | | **-** | **3,628.50** | **3,628.50** | **(76,716.27)** | **-** | **80,344.77** | **(2,114.30)** | **(787.50)** | **(75,928.77)** | **9642%** |
| 2270 | 22708000 | 4605 | PARKS & REC DONATIONS | R | - | - | - | (6,850.00) | - | 6,850.00 | 100.00 | (4,550.00) | (2,300.00) | 51% |
| | | | **Total 08 PARKS & RECREATION** | | **-** | **-** | **-** | **(6,850.00)** | **-** | **6,850.00** | **100.00** | **(4,550.00)** | **(2,300.00)** | **51%** |
| | | | **Total 45 LEISURE TIME ACTIVITIES** | | **-** | **-** | **-** | **(6,850.00)** | **-** | **6,850.00** | **100.00** | **(4,550.00)** | **(2,300.00)** | **51%** |
| **2270** | | | **Total 2270 PARKS & REC DONATION FUN** | | **-** | **-** | **-** | **(6,850.00)** | **-** | **6,850.00** | **100.00** | **(4,550.00)** | **(2,300.00)** | **51%** |
| 2280 | 22808600 | 4100 | CLEAN OH GRANTS | R | - | - | - | (14,198.00) | - | 14,198.00 | 100.00 | - | (14,198.00) | 100% |
| | | | **Total 08 PARKS & RECREATION** | | **-** | **-** | **-** | **(14,198.00)** | **-** | **14,198.00** | **100.00** | **-** | **(14,198.00)** | **100%** |
| | | | **Total 45 LEISURE TIME ACTIVITIES** | | **-** | **-** | **-** | **(14,198.00)** | **-** | **14,198.00** | **100.00** | **-** | **(14,198.00)** | **100%** |
| **2280** | | | **Total 2280 PERMANENT IMPROVEMENT FU** | | **-** | **-** | **-** | **(14,198.00)** | **-** | **14,198.00** | **100.00** | **-** | **(14,198.00)** | **100%** |
| 2290 | 22904000 | 4205 | CLERK COMP FINES & FEES | R | (29,100.00) | - | (29,100.00) | (11,959.00) | - | (17,141.00) | 41.10 | (10,520.00) | (1,439.00) | 14% |
| 2290 | 22904000 | 5205 | CLERK COMP CONTRACT SERVICES | E | 15,000.00 | - | 15,000.00 | - | 15,000.00 | - | 100.00 | - | - | 100% |
| 2290 | 22904000 | 5215 | CLERK COMP TECH SERVICES | E | 47,500.00 | 250.00 | 47,750.00 | 11,418.34 | 10,850.03 | 25,481.63 | 46.60 | 13,925.90 | (2,507.56) | -18% |
| 2290 | 22904000 | 5510 | CLERK COMP CAPITAL EQUIP | E | - | 35,000.00 | 35,000.00 | - | 35,000.00 | - | 100.00 | - | - | 100% |
| | | | **Total 04 MAYOR'S COURT** | | **33,400.00** | **35,250.00** | **68,650.00** | **(540.66)** | **60,850.03** | **8,340.63** | **87.90** | **3,405.90** | **(3,946.56)** | **-116%** |
| | | | **Total 20 GENERAL GOVERNMENT** | | **33,400.00** | **35,250.00** | **68,650.00** | **(540.66)** | **60,850.03** | **8,340.63** | **87.90** | **3,405.90** | **(3,946.56)** | **-116%** |
| **2290** | | | **Total 2290 CLERK OF COURT COMPUTER** | | **33,400.00** | **35,250.00** | **68,650.00** | **(540.66)** | **60,850.03** | **8,340.63** | **87.90** | **3,405.90** | **(3,946.56)** | **-116%** |
| 2310 | 23111000 | 4115 | PERMISSIVE TAX AUTO & GAS TAX | R | (662,000.00) | - | (662,000.00) | - | - | (662,000.00) | - | - | - | 100% |
| 2310 | 23111000 | 5505 | PERMISSIVE TAX CAPITAL PROJ | E | 220,000.00 | - | 220,000.00 | - | 220,000.00 | - | 100.00 | - | - | 100% |
| | | | **Total 11 PUBLIC SERVICE** | | **(442,000.00)** | **-** | **(442,000.00)** | **-** | **220,000.00** | **(662,000.00)** | **(49.80)** | **-** | **-** | **100%** |
| | | | **Total 35 TRANSPORTATION** | | **(442,000.00)** | **-** | **(442,000.00)** | **-** | **220,000.00** | **(662,000.00)** | **(49.80)** | **-** | **-** | **100%** |
| **2310** | | | **Total 2310 COUNTY PERMISSIVE FUND** | | **(442,000.00)** | **-** | **(442,000.00)** | **-** | **220,000.00** | **(662,000.00)** | **(49.80)** | **-** | **-** | **100%** |
| 2330 | 23306000 | 5205 | CONTRACT SERVICES | E | - | - | - | - | - | - | - | 10,000.00 | (10,000.00) | -100% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2024 Actual | 2025 Vs 2024 | % Change |
| 2330 | 23306000 | 5212 | CARES ACT GRANTS | E | - | - | - | - | - | - | - | 90,000.00 | (90,000.00) | -100% |
| 2330 | 23306000 | 5505 | ARP CAPITAL PROJECT/IMPROV | E | - | 86,815.54 | 86,815.54 | 86,815.54 | - | - | 100.00 | 84,011.62 | 2,803.92 | 3% |
| | | | **Total 06 FINANCE DEPARTMENT** | | **-** | **86,815.54** | **86,815.54** | **86,815.54** | **-** | **-** | **100.00** | **184,011.62** | **(97,196.08)** | **-53%** |
| | | | **Total 30 PUBLIC HEALTH & WELFARE** | | **-** | **86,815.54** | **86,815.54** | **86,815.54** | **-** | **-** | **100.00** | **184,011.62** | **(97,196.08)** | **-53%** |
| **2330** | | | **Total 2330 ARP FUND** | | **-** | **86,815.54** | **86,815.54** | **86,815.54** | **-** | **-** | **100.00** | **184,011.62** | **(97,196.08)** | **-53%** |
| 2340 | 23404000 | 4205 | COURT COMP FINES & FEES | R | (10,800.00) | - | (10,800.00) | (795.00) | - | (10,005.00) | 7.40 | (3,984.00) | 3,189.00 | -80% |
| 2340 | 23404000 | 5215 | COURT COMP TECH SERVICES | E | 2,500.00 | 450.00 | 2,950.00 | - | 450.00 | 2,500.00 | 15.30 | 155.00 | (155.00) | -100% |
| | | | **Total 04 MAYOR'S COURT** | | **(8,300.00)** | **450.00** | **(7,850.00)** | **(795.00)** | **450.00** | **(7,505.00)** | **4.40** | **(3,829.00)** | **3,034.00** | **-79%** |
| | | | **Total 20 GENERAL GOVERNMENT** | | **(8,300.00)** | **450.00** | **(7,850.00)** | **(795.00)** | **450.00** | **(7,505.00)** | **4.40** | **(3,829.00)** | **3,034.00** | **-79%** |
| **2340** | | | **Total 2340 COURT COMPUTERIZATION FU** | | **(8,300.00)** | **450.00** | **(7,850.00)** | **(795.00)** | **450.00** | **(7,505.00)** | **4.40** | **(3,829.00)** | **3,034.00** | **-79%** |
| 2350 | 23510000 | 4120 | FEDERAL TRUST REVENUE SHARING | R | (5,000.00) | - | (5,000.00) | (330.00) | - | (4,670.00) | 6.60 | - | (330.00) | 100% |
| 2350 | 23510000 | 4400 | FEDERAL TRUST INVEST INCOME | R | - | - | - | (85.41) | - | 85.41 | 100.00 | (88.32) | 2.91 | -3% |
| 2350 | 23510000 | 5205 | FEDERAL TRUST CONTRACT SERVICE | E | 5,000.00 | - | 5,000.00 | - | - | 5,000.00 | - | - | - | 100% |
| | | | **Total 10 PUBLIC SAFETY** | | **-** | **-** | **-** | **(415.41)** | **-** | **415.41** | **100.00** | **(88.32)** | **(327.09)** | **370%** |
| | | | **Total 25 SECURITY OF PERSONS & PROP** | | **-** | **-** | **-** | **(415.41)** | **-** | **415.41** | **100.00** | **(88.32)** | **(327.09)** | **370%** |
| **2350** | | | **Total 2350 FED LAW ENFORCE TRUST FU** | | **-** | **-** | **-** | **(415.41)** | **-** | **415.41** | **100.00** | **(88.32)** | **(327.09)** | **370%** |
| 2360 | 23610000 | 4120 | TREASURY TRUST REVENUE SHARING | R | (12,000.00) | - | (12,000.00) | (1,089.54) | - | (10,910.46) | 9.10 | (8,325.60) | 7,236.06 | -87% |
| 2360 | 23610000 | 4400 | INVESTMENT INCOME | R | - | - | - | (1,995.76) | - | 1,995.76 | 100.00 | (441.55) | (1,554.21) | 352% |
| 2360 | 23610000 | 5320 | OPERATING EQUIPMENT | E | 12,000.00 | - | 12,000.00 | 3,250.60 | 6,135.01 | 2,614.39 | 78.20 | 6,122.95 | (2,872.35) | -47% |
| | | | **Total 10 PUBLIC SAFETY** | | **-** | **-** | **-** | **165.30** | **6,135.01** | **(6,300.31)** | **100.00** | **(2,644.20)** | **2,809.50** | **-106%** |
| | | | **Total 25 SECURITY OF PERSONS & PROP** | | **-** | **-** | **-** | **165.30** | **6,135.01** | **(6,300.31)** | **100.00** | **(2,644.20)** | **2,809.50** | **-106%** |
| **2360** | | | **Total 2360 TREASURY EQUIT SHARE FUN** | | **-** | **-** | **-** | **165.30** | **6,135.01** | **(6,300.31)** | **100.00** | **(2,644.20)** | **2,809.50** | **-106%** |
| 2370 | 23710000 | 4100 | AG TRAINING GRANTS | R | (74,225.00) | - | (74,225.00) | - | - | (74,225.00) | - | (87,059.25) | 87,059.25 | -100% |
| 2370 | 23710000 | 5225 | AG TRAINING PROF DEVELOPMENT | E | 74,225.00 | 6,000.00 | 80,225.00 | 22,135.00 | 17,305.00 | 40,785.00 | 49.20 | 9,928.75 | 12,206.25 | 123% |
| | | | **Total 10 PUBLIC SAFETY** | | **-** | **6,000.00** | **6,000.00** | **22,135.00** | **17,305.00** | **(33,440.00)** | **657.30** | **(77,130.50)** | **99,265.50** | **-129%** |
| | | | **Total 25 SECURITY OF PERSONS & PROP** | | **-** | **6,000.00** | **6,000.00** | **22,135.00** | **17,305.00** | **(33,440.00)** | **657.30** | **(77,130.50)** | **99,265.50** | **-129%** |
| **2370** | | | **Total 2370 AG PEACE OFFICER TRAIN F** | | **-** | **6,000.00** | **6,000.00** | **22,135.00** | **17,305.00** | **(33,440.00)** | **657.30** | **(77,130.50)** | **99,265.50** | **-129%** |
| 2380 | 23808410 | 4205 | STREET TREE FINES & FEES | R | - | - | - | (7,250.00) | - | 7,250.00 | 100.00 | (3,950.00) | (3,300.00) | 84% |
| | | | **Total 08 PARKS & RECREATION** | | **-** | **-** | **-** | **(7,250.00)** | **-** | **7,250.00** | **100.00** | **(3,950.00)** | **(3,300.00)** | **84%** |
| | | | **Total 45 LEISURE TIME ACTIVITIES** | | **-** | **-** | **-** | **(7,250.00)** | **-** | **7,250.00** | **100.00** | **(3,950.00)** | **(3,300.00)** | **84%** |
| **2380** | | | **Total 2380 STREET TREE FUND** | | **-** | **-** | **-** | **(7,250.00)** | **-** | **7,250.00** | **100.00** | **(3,950.00)** | **(3,300.00)** | **84%** |
| 2390 | 23910000 | 4100 | GRANTS | R | - | - | - | - | - | - | - | (76,050.00) | 76,050.00 | -100% |
| | | | **Total 10 PUBLIC SAFETY** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **(76,050.00)** | **76,050.00** | **-100%** |
| | | | **Total 25 SECURITY OF PERSONS & PROP** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **(76,050.00)** | **76,050.00** | **-100%** |
| **2390** | | | **Total 2390 OCJS GRANT FUND** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **(76,050.00)** | **76,050.00** | **-100%** |
| 2400 | 24010000 | 4000 | INCOME TAXES | R | (1,458,100.00) | - | (1,458,100.00) | (797,681.64) | - | (660,418.36) | 54.70 | (558,357.38) | (239,324.26) | 43% |
| 2400 | 24010000 | 4005 | REFUNDS | R | 36,500.00 | - | 36,500.00 | 18,516.60 | - | 17,983.40 | 50.70 | 13,830.17 | 4,686.43 | 34% |
| 2400 | 24010000 | 4210 | PENALTY & INTEREST | R | (14,000.00) | - | (14,000.00) | (10,512.21) | - | (3,487.79) | 75.10 | (11,985.88) | 1,473.67 | -12% |
| 2400 | 24010110 | 4300 | POLICE CHARGES FOR SERVICES | R | (370,000.00) | - | (370,000.00) | (106,588.01) | - | (263,411.99) | 28.80 | (104,280.77) | (2,307.24) | 2% |
| 2400 | 24010110 | 5105 | POLICE FULL TIME WAGES | E | 574,765.00 | - | 574,765.00 | 286,866.91 | - | 287,898.09 | 49.90 | 276,165.14 | 10,701.77 | 4% |
| 2400 | 24010110 | 5115 | POLICE OVERTIME | E | 5,500.00 | - | 5,500.00 | 15,172.86 | - | (9,672.86) | 275.90 | 8,780.42 | 6,392.44 | 73% |
| 2400 | 24010110 | 5135 | POLICE INSURANCE | E | 152,054.00 | - | 152,054.00 | 63,389.08 | - | 88,664.92 | 41.70 | 56,878.85 | 6,510.23 | 11% |
| 2400 | 24010110 | 5140 | POLICE WORKERS COMP | E | 11,534.00 | - | 11,534.00 | 6,032.68 | - | 5,501.32 | 52.30 | 5,731.84 | 300.84 | 5% |
| 2400 | 24010110 | 5145 | POLICE MEDICARE | E | 8,369.00 | - | 8,369.00 | 4,258.89 | - | 4,110.11 | 50.90 | 4,003.42 | 255.47 | 6% |
| 2400 | 24010110 | 5150 | POLICE UNIFORM ALLOW | E | 4,000.00 | - | 4,000.00 | - | 4,000.00 | - | 100.00 | 425.04 | (425.04) | -100% |
| 2400 | 24010110 | 5160 | POLICE OTHER BENEFITS | E | 150.00 | - | 150.00 | 72.50 | - | 77.50 | 48.30 | 75.00 | (2.50) | -3% |
| 2400 | 24010110 | 5225 | POLICE PROF DEVELOPMENT | E | 10,000.00 | - | 10,000.00 | 6,740.00 | 318.00 | 2,942.00 | 70.60 | 5,329.00 | 1,411.00 | 26% |
| 2400 | 24010110 | 5300 | POLICE MATERIALS&SUPPLIES | E | 1,000.00 | - | 1,000.00 | 531.03 | 468.97 | - | 100.00 | - | 531.03 | 100% |
| 2400 | 24010110 | 5900 | POLICE TRANSFER OUT | E | 1,066,303.00 | - | 1,066,303.00 | 489,945.25 | - | 576,357.75 | 45.90 | 417,040.08 | 72,905.17 | 17% |
| 2400 | 24010120 | 5105 | SAFTY ADMIN FULL TIME WAGES | E | - | - | - | - | - | - | - | 1,530.48 | (1,530.48) | -100% |
| 2400 | 24010120 | 5130 | SAFETY ADMIN RETIREMENT | E | - | - | - | - | - | - | - | 214.27 | (214.27) | -100% |
| 2400 | 24010120 | 5135 | SAFETY ADMIN INSURANCE | E | - | - | - | - | - | - | - | 26.92 | (26.92) | -100% |
| 2400 | 24010120 | 5140 | SAFETY ADMIN WORKERS COMP | E | - | - | - | - | - | - | - | 30.61 | (30.61) | -100% |
| 2400 | 24010120 | 5145 | SAFETY ADMIN MEDICARE | E | - | - | - | - | - | - | - | 20.84 | (20.84) | -100% |
| 2400 | 24010120 | 5205 | SAFETY ADMIN CONTRACT SERVICES | E | 113,700.00 | - | 113,700.00 | 54,136.00 | 59,564.00 | - | 100.00 | - | 54,136.00 | 100% |
| 2400 | 24010140 | 4100 | IDEP GRANTS | R | - | - | - | - | - | - | - | (497.06) | 497.06 | -100% |
| 2400 | 24010150 | 4100 | STEP GRANTS | R | - | - | - | (1,693.00) | - | 1,693.00 | 100.00 | (6,627.18) | 4,934.18 | -74% |
| | | | **Total 10 PUBLIC SAFETY** | | **141,775.00** | **-** | **141,775.00** | **29,186.94** | **64,350.97** | **48,237.09** | **66.00** | **108,333.81** | **(79,146.87)** | **-73%** |
| | | | **Total 25 SECURITY OF PERSONS & PROP** | | **141,775.00** | **-** | **141,775.00** | **29,186.94** | **64,350.97** | **48,237.09** | **66.00** | **108,333.81** | **(79,146.87)** | **-73%** |
| **2400** | | | **Total 2400 PUBLIC SAFETY FUND** | | **141,775.00** | **-** | **141,775.00** | **29,186.94** | **64,350.97** | **48,237.09** | **66.00** | **108,333.81** | **(79,146.87)** | **-73%** |
| 2410 | 24111000 | 4200 | ROW LICENSES & PERMITS | R | - | - | - | (224,063.74) | - | 224,063.74 | 100.00 | (19,496.00) | (204,567.74) | 1049% |
| 2410 | 24111000 | 4205 | RIGHT OF WAY FINES & FEES | R | (632,500.00) | - | (632,500.00) | (47,000.00) | - | (585,500.00) | 7.40 | (25,000.00) | (22,000.00) | 88% |
| 2410 | 24111000 | 5210 | ROW PROFESSIONAL SERVICES | E | 635,000.00 | 218,287.49 | 853,287.49 | 52,921.53 | 351,625.96 | 448,740.00 | 47.40 | 12,178.97 | 40,742.56 | 335% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2024 Actual | 2025 Vs 2024 | % Change |
| | | | **Total 11 PUBLIC SERVICE** | | **2,500.00** | **218,287.49** | **220,787.49** | **(218,142.21)** | **351,625.96** | **87,303.74** | **60.50** | **(32,317.03)** | **(185,825.18)** | **575%** |
| | | | **Total 35 TRANSPORTATION** | | **2,500.00** | **218,287.49** | **220,787.49** | **(218,142.21)** | **351,625.96** | **87,303.74** | **60.50** | **(32,317.03)** | **(185,825.18)** | **575%** |
| **2410** | | | **Total 2410 RIGHT OF WAY FUND** | | **2,500.00** | **218,287.49** | **220,787.49** | **(218,142.21)** | **351,625.96** | **87,303.74** | **60.50** | **(32,317.03)** | **(185,825.18)** | **575%** |
| 2420 | 24208000 | 4000 | INCOME TAXES | R | (1,374,780.00) | - | (1,374,780.00) | (752,099.85) | - | (622,680.15) | 54.70 | (558,357.38) | (193,742.47) | 35% |
| 2420 | 24208000 | 4005 | REFUNDS | R | 34,400.00 | - | 34,400.00 | 17,458.49 | - | 16,941.51 | 50.80 | 13,830.17 | 3,628.32 | 26% |
| 2420 | 24208000 | 4210 | PENALTY & INTEREST | R | (13,200.00) | - | (13,200.00) | (9,911.50) | - | (3,288.50) | 75.10 | (11,985.88) | 2,074.38 | -17% |
| 2420 | 24208310 | 5105 | PARKS SRVC FULL TIME WAGES | E | 90,720.00 | - | 90,720.00 | 44,559.50 | - | 46,160.50 | 49.10 | 42,107.59 | 2,451.91 | 6% |
| 2420 | 24208310 | 5115 | PARKS SRVC OVERTIME | E | 5,000.00 | - | 5,000.00 | 2,295.24 | - | 2,704.76 | 45.90 | 12.26 | 2,282.98 | 18621% |
| 2420 | 24208310 | 5130 | PARKS SRVC RETIREMENT | E | 13,329.00 | - | 13,329.00 | 6,559.64 | - | 6,769.36 | 49.20 | 5,896.78 | 662.86 | 11% |
| 2420 | 24208310 | 5135 | PARKS SRVC INSURANCE | E | 19,476.00 | - | 19,476.00 | 3,967.24 | - | 15,508.76 | 20.40 | 9,263.91 | (5,296.67) | -57% |
| 2420 | 24208310 | 5140 | PARKS SRVC WORKERS COMP | E | 1,927.00 | - | 1,927.00 | 949.67 | - | 977.33 | 49.30 | 854.37 | 95.30 | 11% |
| 2420 | 24208310 | 5145 | PARKS SRVC MEDICARE | E | 1,368.00 | - | 1,368.00 | 670.18 | - | 697.82 | 49.00 | 604.10 | 66.08 | 11% |
| 2420 | 24208310 | 5150 | PARKS SRVC UNIFORM ALLOW | E | 600.00 | - | 600.00 | 600.00 | - | - | 100.00 | 600.00 | - | 0% |
| 2420 | 24208310 | 5160 | PARKS SRVC OTHER BENEFITS | E | 40.00 | - | 40.00 | 19.50 | - | 20.50 | 48.80 | 19.50 | - | 0% |
| 2420 | 24208320 | 5105 | REC PROG FULL TIME WAGES | E | 258,615.00 | - | 258,615.00 | 125,593.34 | - | 133,021.66 | 48.60 | 101,943.43 | 23,649.91 | 23% |
| 2420 | 24208320 | 5115 | OVERTIME | E | 500.00 | - | 500.00 | 1,316.04 | - | (816.04) | 263.20 | 304.83 | 1,011.21 | 332% |
| 2420 | 24208320 | 5130 | REC PROG RETIREMENT | E | 36,167.00 | - | 36,167.00 | 17,763.24 | - | 18,403.76 | 49.10 | 14,309.65 | 3,453.59 | 24% |
| 2420 | 24208320 | 5135 | REC PROG INSURANCE | E | 43,933.00 | - | 43,933.00 | 22,109.23 | - | 21,823.77 | 50.30 | 16,688.16 | 5,421.07 | 32% |
| 2420 | 24208320 | 5140 | REC PROG WORKERS COMP | E | 5,301.00 | - | 5,301.00 | 2,538.24 | - | 2,762.76 | 47.90 | 2,044.96 | 493.28 | 24% |
| 2420 | 24208320 | 5145 | REC PROG MEDICARE | E | 3,802.00 | - | 3,802.00 | 1,819.14 | - | 1,982.86 | 47.80 | 1,465.66 | 353.48 | 24% |
| 2420 | 24208320 | 5160 | REC PROG OTHER BENEFITS | E | 107.00 | - | 107.00 | 52.50 | - | 54.50 | 49.10 | 41.50 | 11.00 | 27% |
| 2420 | 24208330 | 4025 | GOLF COURSE OTHER TAXES | R | - | - | - | (2,184.46) | - | 2,184.46 | 100.00 | (2,348.59) | 164.13 | -7% |
| 2420 | 24208330 | 4320 | GOLF COURSE TAXABLE SALES | R | (150,000.00) | - | (150,000.00) | (63,635.04) | - | (86,364.96) | 42.40 | (73,475.93) | 9,840.89 | -13% |
| 2420 | 24208330 | 4325 | GOLF COURSE NON-TAX SALES | R | (310,000.00) | - | (310,000.00) | (205,645.78) | - | (104,354.22) | 66.30 | (194,573.78) | (11,072.00) | 6% |
| 2420 | 24208330 | 5105 | GOLF FULL TIME WAGES | E | 145,577.00 | - | 145,577.00 | 70,687.20 | - | 74,889.80 | 48.60 | 64,936.00 | 5,751.20 | 9% |
| 2420 | 24208330 | 5110 | GOLF PART-TIME WAGES | E | 180,000.00 | - | 180,000.00 | 79,032.08 | - | 100,967.92 | 43.90 | 50,220.36 | 28,811.72 | 57% |
| 2420 | 24208330 | 5115 | OVERTIME | E | 10,000.00 | - | 10,000.00 | 3,863.31 | - | 6,136.69 | 38.60 | 6,454.66 | (2,591.35) | -40% |
| 2420 | 24208330 | 5130 | GOLF RETIREMENT | E | 46,929.00 | - | 46,929.00 | 21,501.64 | - | 25,427.36 | 45.80 | 17,025.62 | 4,476.02 | 26% |
| 2420 | 24208330 | 5135 | GOLF INSURANCE | E | 16,619.00 | - | 16,619.00 | 7,851.17 | - | 8,767.83 | 47.20 | 6,819.55 | 1,031.62 | 15% |
| 2420 | 24208330 | 5140 | GOLF WORKERS COMP | E | 6,656.00 | - | 6,656.00 | 3,071.62 | - | 3,584.38 | 46.10 | 2,432.17 | 639.45 | 26% |
| 2420 | 24208330 | 5145 | GOLF MEDICARE | E | 4,848.00 | - | 4,848.00 | 2,219.79 | - | 2,628.21 | 45.80 | 1,757.24 | 462.55 | 26% |
| 2420 | 24208330 | 5150 | UNIFORM ALLOWANCE | E | 1,000.00 | - | 1,000.00 | 605.29 | 394.71 | - | 100.00 | - | 605.29 | 100% |
| 2420 | 24208330 | 5160 | GOLF OTHER BENEFITS | E | 90.00 | - | 90.00 | 55.00 | - | 35.00 | 61.10 | 32.50 | 22.50 | 69% |
| 2420 | 24208330 | 5205 | GOLF CONTRACT SERVICES | E | 100,000.00 | 9,729.05 | 109,729.05 | 33,837.29 | 59,729.36 | 16,162.40 | 85.30 | 26,515.49 | 7,321.80 | 28% |
| 2420 | 24208330 | 5210 | GOLF PROF SERVICES | E | 200.00 | - | 200.00 | - | - | 200.00 | - | - | - | 100% |
| 2420 | 24208330 | 5215 | GOLF TECH SERVICES | E | 3,500.00 | - | 3,500.00 | 3,500.00 | - | - | 100.00 | 2,000.00 | 1,500.00 | 75% |
| 2420 | 24208330 | 5220 | GOLF MAINT SERVICES | E | - | - | - | - | - | - | - | 736.00 | (736.00) | -100% |
| 2420 | 24208330 | 5225 | GOLF PROF DEVELOPMENT | E | 1,000.00 | - | 1,000.00 | - | - | 1,000.00 | - | - | - | 100% |
| 2420 | 24208330 | 5300 | GOLF MATERIALS&SUPPLIES | E | 89,500.00 | 11,184.19 | 100,684.19 | 37,865.79 | 62,275.55 | 542.85 | 99.50 | 57,898.27 | (20,032.48) | -35% |
| 2420 | 24208330 | 5325 | GOLF UTILITIES | E | 24,400.00 | 8,223.76 | 32,623.76 | 9,570.36 | 22,146.11 | 907.29 | 97.20 | 6,855.35 | 2,715.01 | 40% |
| 2420 | 24208340 | 4300 | SENIOR SVC CHARGES FOR SERVICE | R | (60,320.00) | - | (60,320.00) | (43,106.75) | - | (17,213.25) | 71.50 | (40,320.25) | (2,786.50) | 7% |
| 2420 | 24208340 | 5105 | SENIOR SVC FULL TIME WAGES | E | 125,613.00 | - | 125,613.00 | 61,924.72 | - | 63,688.28 | 49.30 | 58,816.82 | 3,107.90 | 5% |
| 2420 | 24208340 | 5110 | SENIOR SVC PART-TIME WAGES | E | 31,383.00 | - | 31,383.00 | 28,008.90 | - | 3,374.10 | 89.20 | 17,338.75 | 10,670.15 | 62% |
| 2420 | 24208340 | 5115 | SENIOR CENTER OVERTIME | E | 1,500.00 | - | 1,500.00 | 1,031.42 | - | 468.58 | 68.80 | 988.17 | 43.25 | 4% |
| 2420 | 24208340 | 5130 | SENIOR SVC RETIREMENT | E | 22,135.00 | - | 22,135.00 | 12,735.14 | - | 9,399.86 | 57.50 | 10,800.17 | 1,934.97 | 18% |
| 2420 | 24208340 | 5135 | SENIOR SVC INSURANCE | E | 29,431.00 | - | 29,431.00 | 13,823.13 | - | 15,607.87 | 47.00 | 11,832.14 | 1,990.99 | 17% |
| 2420 | 24208340 | 5140 | SENIOR SVC WORKERS COMP | E | 3,160.00 | - | 3,160.00 | 1,819.33 | - | 1,340.67 | 57.60 | 1,542.91 | 276.42 | 18% |
| 2420 | 24208340 | 5145 | SENIOR SVC MEDICARE | E | 2,274.00 | - | 2,274.00 | 1,306.41 | - | 967.59 | 57.40 | 1,106.35 | 200.06 | 18% |
| 2420 | 24208340 | 5160 | SENIOR SVC OTHER BENEFITS | E | 90.00 | - | 90.00 | 45.00 | - | 45.00 | 50.00 | 45.00 | - | 0% |
| 2420 | 24208340 | 5205 | SENIOR SVC CONTRACT SERVICES | E | 45,000.00 | 5,159.83 | 50,159.83 | 13,424.81 | 34,226.02 | 2,509.00 | 95.00 | 8,234.70 | 5,190.11 | 63% |
| 2420 | 24208340 | 5210 | SENIOR SVC PROF SERVICES | E | 3,000.00 | - | 3,000.00 | 56.98 | 2,943.02 | - | 100.00 | 60.29 | (3.31) | -5% |
| 2420 | 24208340 | 5215 | SENIOR SVC TECH SERVICES | E | 500.00 | - | 500.00 | 500.00 | - | - | 100.00 | 500.00 | - | 0% |
| 2420 | 24208340 | 5300 | SENIOR SVC MATERIALS&SUPPLIES | E | 20,000.00 | 1,803.36 | 21,803.36 | 9,360.10 | 11,076.73 | 1,366.53 | 93.70 | 6,893.83 | 2,466.27 | 36% |
| 2420 | 24208340 | 5310 | SENIOR SVC OFFICE EXPENSE | E | 750.00 | - | 750.00 | - | 750.00 | - | 100.00 | 229.56 | (229.56) | -100% |
| 2420 | 24208370 | 4025 | SWIM CLUB OTHER TAXES | R | - | - | - | (1,094.56) | - | 1,094.56 | 100.00 | (999.80) | (94.76) | 9% |
| 2420 | 24208370 | 4320 | SWIM CLUB TAXABLE SALES | R | (30,000.00) | - | (30,000.00) | (16,839.58) | - | (13,160.42) | 56.10 | (14,656.63) | (2,182.95) | 15% |
| 2420 | 24208370 | 4325 | SWIM CLUB NON-TAX SALES | R | (93,000.00) | - | (93,000.00) | (47,095.01) | - | (45,904.99) | 50.60 | (43,995.91) | (3,099.10) | 7% |
| 2420 | 24208370 | 5105 | SWIM CLUB FULL TIME WAGES | E | 40,019.00 | - | 40,019.00 | 19,889.04 | - | 20,129.96 | 49.70 | 19,096.08 | 792.96 | 4% |
| 2420 | 24208370 | 5110 | SWIM CLUB PART-TIME WAGES | E | 260,000.00 | - | 260,000.00 | 108,625.17 | - | 151,374.83 | 41.80 | 94,002.23 | 14,622.94 | 16% |
| 2420 | 24208370 | 5115 | OVERTIME | E | 9,000.00 | - | 9,000.00 | 5,981.97 | - | 3,018.03 | 66.50 | 4,553.91 | 1,428.06 | 31% |
| 2420 | 24208370 | 5130 | SWIM CLUB RETIREMENT | E | 43,229.00 | - | 43,229.00 | 18,808.65 | - | 24,420.35 | 43.50 | 16,468.97 | 2,339.68 | 14% |
| 2420 | 24208370 | 5135 | SWIM CLUB INSURANCE | E | 13,501.00 | - | 13,501.00 | 7,439.30 | - | 6,061.70 | 55.10 | 6,372.91 | 1,066.39 | 17% |
| 2420 | 24208370 | 5140 | SWIM CLUB WORKERS COMP | E | 6,182.00 | - | 6,182.00 | 2,690.03 | - | 3,491.97 | 43.50 | 2,353.20 | 336.83 | 14% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2024 Actual | 2025 Vs 2024 | % Change |
| 2420 | 24208370 | 5145 | SWIM CLUB MEDICARE | E | 4,468.00 | - | 4,468.00 | 1,940.81 | - | 2,527.19 | 43.40 | 1,698.88 | 241.93 | 14% |
| 2420 | 24208370 | 5150 | SWIM CLUB UNIFORM ALLOW | E | 5,500.00 | - | 5,500.00 | 1,800.00 | 700.00 | 3,000.00 | 45.50 | - | 1,800.00 | 100% |
| 2420 | 24208370 | 5160 | SWIM CLUB OTHER BENEFITS | E | 34.00 | - | 34.00 | 18.00 | - | 16.00 | 52.90 | 18.00 | - | 0% |
| 2420 | 24208370 | 5205 | SWIM CLUB CONTRACT SERVICES | E | 23,500.00 | 1,925.84 | 25,425.84 | 20,146.94 | 3,935.72 | 1,343.18 | 94.70 | 13,210.92 | 6,936.02 | 53% |
| 2420 | 24208370 | 5210 | SWIM CLUB PROF SERVICES | E | 2,500.00 | 1,440.24 | 3,940.24 | 3,203.91 | 296.09 | 440.24 | 88.80 | - | 3,203.91 | 100% |
| 2420 | 24208370 | 5225 | PROFESSIONAL DEVELOPMENT | E | 2,750.00 | - | 2,750.00 | 2,549.00 | 201.00 | - | 100.00 | 3,768.16 | (1,219.16) | -32% |
| 2420 | 24208370 | 5300 | SWIM CLUB MATERIALS&SUPPLIES | E | 110,000.00 | 2,831.26 | 112,831.26 | 40,884.31 | 49,727.20 | 22,219.75 | 80.30 | 35,190.44 | 5,693.87 | 16% |
| 2420 | 24208370 | 5325 | SWIM CLUB UTILITIES | E | 60,000.00 | 39,583.75 | 99,583.75 | 25,479.26 | 70,460.68 | 3,643.81 | 96.30 | 9,095.05 | 16,384.21 | 180% |
| 2420 | 24208380 | 4025 | HUNTERS RIDGE OTHER TAXES | R | - | - | - | (865.76) | - | 865.76 | 100.00 | (464.04) | (401.72) | 87% |
| 2420 | 24208380 | 4320 | HUNTERS RIDGE TAXABLE SALES | R | (16,000.00) | - | (16,000.00) | (8,058.28) | - | (7,941.72) | 50.40 | (7,223.20) | (835.08) | 12% |
| 2420 | 24208380 | 4325 | HUNTERS RIDGE NON-TAX SALES | R | (255,000.00) | - | (255,000.00) | (260,567.44) | - | 5,567.44 | 102.20 | (233,563.26) | (27,004.18) | 12% |
| 2420 | 24208380 | 5105 | HUNTERS RDG FULL TIME WAGES | E | 26,680.00 | - | 26,680.00 | 13,259.36 | - | 13,420.64 | 49.70 | 12,730.72 | 528.64 | 4% |
| 2420 | 24208380 | 5110 | HUNTERS RDG PART-TIME WAGES | E | 188,000.00 | - | 188,000.00 | 72,431.99 | - | 115,568.01 | 38.50 | 69,844.89 | 2,587.10 | 4% |
| 2420 | 24208380 | 5115 | OVERTIME | E | 6,000.00 | - | 6,000.00 | 3,988.02 | - | 2,011.98 | 66.50 | 3,204.79 | 783.23 | 24% |
| 2420 | 24208380 | 5130 | HUNTERS RDG RETIREMENT | E | 30,877.00 | - | 30,877.00 | 12,541.13 | - | 18,335.87 | 40.60 | 12,038.60 | 502.53 | 4% |
| 2420 | 24208380 | 5135 | HUNTERS RDG INSURANCE | E | 9,005.00 | - | 9,005.00 | 4,959.43 | - | 4,045.57 | 55.10 | 4,248.55 | 710.88 | 17% |
| 2420 | 24208380 | 5140 | HUNTERS RDG WORKERS COMP | E | 4,415.00 | - | 4,415.00 | 1,793.63 | - | 2,621.37 | 40.60 | 1,720.02 | 73.61 | 4% |
| 2420 | 24208380 | 5145 | HUNTERS RDG MEDICARE | E | 3,196.00 | - | 3,196.00 | 1,294.08 | - | 1,901.92 | 40.50 | 1,463.56 | (169.48) | -12% |
| 2420 | 24208380 | 5150 | HUNTERS RDG UNIFORM ALLOW | E | 4,000.00 | - | 4,000.00 | 1,800.00 | 700.00 | 1,500.00 | 62.50 | - | 1,800.00 | 100% |
| 2420 | 24208380 | 5160 | HUNTERS RDG OTHER BENEFITS | E | 26.00 | - | 26.00 | 12.00 | - | 14.00 | 46.20 | 12.00 | - | 0% |
| 2420 | 24208380 | 5205 | HUNTERS RDG CONTRACT SERVICES | E | 15,000.00 | 1,808.18 | 16,808.18 | 8,462.55 | 6,095.74 | 2,249.89 | 86.60 | 4,639.83 | 3,822.72 | 82% |
| 2420 | 24208380 | 5210 | HUNTERS RDG PROF SERVICES | E | 2,500.00 | 600.00 | 3,100.00 | 2,299.35 | 594.47 | 206.18 | 93.30 | 1,899.28 | 400.07 | 21% |
| 2420 | 24208380 | 5215 | HUNTERS RDG TECH SERVICES | E | 7,900.00 | - | 7,900.00 | 7,900.00 | - | - | 100.00 | 7,900.00 | - | 0% |
| 2420 | 24208380 | 5225 | PROFESSIONAL DEVELOPMENT | E | 2,750.00 | - | 2,750.00 | 2,425.00 | 275.00 | 50.00 | 98.20 | 2,197.50 | 227.50 | 10% |
| 2420 | 24208380 | 5300 | HUNTERS RDG MATERIALS&SUPPLIES | E | 62,000.00 | 5,444.74 | 67,444.74 | 23,190.53 | 33,713.90 | 10,540.31 | 84.40 | 18,492.88 | 4,697.65 | 25% |
| 2420 | 24208380 | 5325 | HUNTERS RDG UTILITIES | E | 26,900.00 | 13,881.70 | 40,781.70 | 8,401.92 | 32,361.97 | 17.81 | 100.00 | 4,597.98 | 3,803.94 | 83% |
| 2420 | 24208400 | 4300 | RECREATION CHARGES FOR SERVICE | R | (300,000.00) | - | (300,000.00) | (369,753.06) | - | 69,753.06 | 123.30 | (288,732.59) | (81,020.47) | 28% |
| 2420 | 24208400 | 5105 | REC PROG FULL TIME WAGES | E | 104,125.00 | - | 104,125.00 | 50,305.52 | - | 53,819.48 | 48.30 | 48,200.97 | 2,104.55 | 4% |
| 2420 | 24208400 | 5110 | REC PROG PART-TIME WAGES | E | 260,000.00 | - | 260,000.00 | 109,055.92 | - | 150,944.08 | 41.90 | 94,268.05 | 14,787.87 | 16% |
| 2420 | 24208400 | 5115 | OVERTIME | E | 4,500.00 | - | 4,500.00 | 698.83 | - | 3,801.17 | 15.50 | 432.76 | 266.07 | 61% |
| 2420 | 24208400 | 5130 | REC PROG RETIREMENT | E | 51,487.00 | - | 51,487.00 | 22,408.49 | - | 29,078.51 | 43.50 | 20,003.00 | 2,405.49 | 12% |
| 2420 | 24208400 | 5135 | REC PROG INSURANCE | E | 41,699.00 | - | 41,699.00 | 22,503.50 | - | 19,195.50 | 54.00 | 18,653.43 | 3,850.07 | 21% |
| 2420 | 24208400 | 5140 | REC PROG WORKERS COMP | E | 7,418.00 | - | 7,418.00 | 3,201.28 | - | 4,216.72 | 43.20 | 2,858.03 | 343.25 | 12% |
| 2420 | 24208400 | 5145 | REC PROG MEDICARE | E | 5,361.00 | - | 5,361.00 | 2,306.53 | - | 3,054.47 | 43.00 | 2,055.65 | 250.88 | 12% |
| 2420 | 24208400 | 5150 | UNIFORM ALLOWANCE | E | 4,000.00 | - | 4,000.00 | 3,000.00 | - | 1,000.00 | 75.00 | - | 3,000.00 | 100% |
| 2420 | 24208400 | 5160 | REC PROG OTHER BENEFITS | E | 43.00 | - | 43.00 | 22.50 | - | 20.50 | 52.30 | 21.00 | 1.50 | 7% |
| 2420 | 24208400 | 5205 | REC PROG CONTRACT SERVICES | E | 25,500.00 | - | 25,500.00 | 11,342.48 | 13,472.52 | 685.00 | 97.30 | 7,465.67 | 3,876.81 | 52% |
| 2420 | 24208400 | 5210 | REC PROG PROF SERVICES | E | 4,000.00 | 2,470.20 | 6,470.20 | 1,302.00 | 1,168.20 | 4,000.00 | 38.20 | 1,029.80 | 272.20 | 26% |
| 2420 | 24208400 | 5215 | REC PROG TECH SERVICES | E | 1,550.00 | - | 1,550.00 | 1,550.00 | - | - | 100.00 | 1,500.00 | 50.00 | 3% |
| 2420 | 24208400 | 5225 | REC PROG PROF DEVELOPMENT | E | 2,000.00 | - | 2,000.00 | - | 1,500.00 | 500.00 | 75.00 | 518.98 | (518.98) | -100% |
| 2420 | 24208400 | 5300 | REC PROG MATERIALS&SUPPLIES | E | 12,360.00 | 2,003.67 | 14,363.67 | 4,730.73 | 7,823.04 | 1,809.90 | 87.40 | 7,688.96 | (2,958.23) | -38% |
| 2420 | 24208400 | 5325 | REC PROG UTILITIES | E | 3,300.00 | 677.83 | 3,977.83 | 1,541.83 | 2,376.00 | 60.00 | 98.50 | 1,111.26 | 430.57 | 39% |
| | | | **Total 08 PARKS & RECREATION** | | **325,415.00** | **108,767.60** | **434,182.60** | **(456,704.41)** | **418,943.03** | **471,943.98** | **(8.70)** | **(342,011.56)** | **(114,692.85)** | **34%** |
| | | | **Total 45 LEISURE TIME ACTIVITIES** | | **325,415.00** | **108,767.60** | **434,182.60** | **(456,704.41)** | **418,943.03** | **471,943.98** | **(8.70)** | **(342,011.56)** | **(114,692.85)** | **34%** |
| **2420** | | | **Total 2420 PARKS & RECREATION FUND** | | **325,415.00** | **108,767.60** | **434,182.60** | **(456,704.41)** | **418,943.03** | **471,943.98** | **(8.70)** | **(342,011.56)** | **(114,692.85)** | **34%** |
| 2430 | 24311000 | 4000 | INCOME TAXES | R | (1,333,120.00) | - | (1,333,120.00) | (729,308.93) | - | (603,811.07) | 54.70 | (951,275.52) | 221,966.59 | -23% |
| 2430 | 24311000 | 4005 | REFUNDS | R | 33,400.00 | - | 33,400.00 | 16,929.45 | - | 16,470.55 | 50.70 | 23,562.50 | (6,633.05) | -28% |
| 2430 | 24311000 | 4210 | PENALTY & INTEREST | R | (12,800.00) | - | (12,800.00) | (9,611.17) | - | (3,188.83) | 75.10 | (20,420.38) | 10,809.21 | -53% |
| 2430 | 24311450 | 5135 | ENGINEERING INSURANCE | E | - | - | - | - | - | - | - | (50.74) | 50.74 | -100% |
| 2430 | 24311450 | 5210 | ENGINEERING PROF SERVICES | E | - | 21,599.37 | 21,599.37 | - | 21,599.37 | - | 100.00 | - | - | 100% |
| 2430 | 24311450 | 5310 | ENGINEERING OFFICE EXPENSE | E | - | 429.00 | 429.00 | - | - | 429.00 | - | - | - | 100% |
| 2430 | 24311470 | 4205 | FINES & FEES | R | (4,350.00) | - | (4,350.00) | - | - | (4,350.00) | - | - | - | 100% |
| 2430 | 24311470 | 5205 | GARAGE CONTRACT SERVICES | E | 51,565.00 | 59,675.22 | 111,240.22 | 11,682.50 | 74,757.72 | 24,800.00 | 77.70 | 2,542.30 | 9,140.20 | 360% |
| 2430 | 24311470 | 5220 | GARAGE MAINTENANCE SERVICES | E | 19,000.00 | 6,932.00 | 25,932.00 | 1,926.00 | 24,006.00 | - | 100.00 | 8,370.00 | (6,444.00) | -77% |
| 2430 | 24311470 | 5300 | GARAGE MATERIALS & SUPPLIES | E | 13,000.00 | 3,965.00 | 16,965.00 | 8.60 | 16,956.40 | - | 100.00 | 8,370.00 | (8,361.40) | -100% |
| 2430 | 24311470 | 5325 | GARAGE UTILITIES | E | 31,500.00 | 8,674.07 | 40,174.07 | 16,903.25 | 23,270.82 | - | 100.00 | 12,713.02 | 4,190.23 | 33% |
| | | | **Total 11 PUBLIC SERVICE** | | **(1,201,805.00)** | **101,274.66** | **(1,100,530.34)** | **(691,470.30)** | **160,590.31** | **(569,650.35)** | **48.20** | **(916,188.82)** | **224,718.52** | **-25%** |
| 2430 | 24313000 | 4205 | ENGINEERING FINES & FEES | R | (60,000.00) | - | (60,000.00) | (17,549.57) | - | (42,450.43) | 29.20 | (70,250.50) | 52,700.93 | -75% |
| 2430 | 24313000 | 5105 | ENGINEERING FULL TIME WAGES | E | 861,980.00 | - | 861,980.00 | 351,139.23 | - | 510,840.77 | 40.70 | 355,222.79 | (4,083.56) | -1% |
| 2430 | 24313000 | 5110 | ENGINEERING PART-TIME WAGES | E | 10,187.00 | - | 10,187.00 | 2,390.52 | - | 7,796.48 | 23.50 | - | 2,390.52 | 100% |
| 2430 | 24313000 | 5115 | OVERTIME | E | 500.00 | - | 500.00 | 6.97 | - | 493.03 | 1.40 | 26.88 | (19.91) | -74% |
| 2430 | 24313000 | 5130 | ENGINEERING RETIREMENT | E | 121,702.00 | - | 121,702.00 | 49,489.04 | - | 72,212.96 | 40.70 | 49,711.16 | (222.12) | 0% |
| 2430 | 24313000 | 5135 | ENGINEERING INSURANCE | E | 160,631.00 | - | 160,631.00 | 81,183.69 | - | 79,447.31 | 50.50 | 70,062.98 | 11,120.71 | 16% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2024 Actual | 2025 Vs 2024 | % Change |
| 2430 | 24313000 | 5140 | ENGINEERING WORKERS COMP | E | 17,453.00 | - | 17,453.00 | 7,070.66 | - | 10,382.34 | 40.50 | 7,104.41 | (33.75) | 0% |
| 2430 | 24313000 | 5145 | ENGINEERING MEDICARE | E | 12,468.00 | - | 12,468.00 | 5,033.48 | - | 7,434.52 | 40.40 | 5,049.37 | (15.89) | 0% |
| 2430 | 24313000 | 5160 | ENGINEERING OTHER BENEFITS | E | 322.00 | - | 322.00 | 134.44 | - | 187.56 | 41.80 | 134.46 | (0.02) | 0% |
| 2430 | 24313000 | 5205 | ENGINEERING CONTRACT SERVICES | E | 35,700.00 | 734.76 | 36,434.76 | 7,703.07 | 28,031.69 | 700.00 | 98.10 | 403.83 | 7,299.24 | 1808% |
| 2430 | 24313000 | 5210 | ENGINEERING PROF SERVICES | E | 610,500.00 | 733,769.44 | 1,344,269.44 | 184,379.23 | 582,790.21 | 577,100.00 | 57.10 | 15,991.36 | 168,387.87 | 1053% |
| 2430 | 24313000 | 5215 | ENGINEERING TECH SERVICES | E | 11,668.00 | 1,731.18 | 13,399.18 | 2,301.50 | 2,339.14 | 8,758.54 | 34.60 | 1,324.56 | 976.94 | 74% |
| 2430 | 24313000 | 5225 | ENGINEERING PROF DEVELOPMENT | E | - | 214.00 | 214.00 | - | - | 214.00 | - | 43.50 | (43.50) | -100% |
| 2430 | 24313000 | 5310 | ENGINEERING OFFICE EXPENSE | E | 15,000.00 | 5,268.67 | 20,268.67 | 1,699.94 | 7,673.73 | 10,895.00 | 46.20 | 1,238.08 | 461.86 | 37% |
| 2430 | 24313000 | 5325 | ENGINEERING UTILITIES | E | 4,200.00 | 1,062.28 | 5,262.28 | 2,470.25 | 2,792.03 | - | 100.00 | 1,630.23 | 840.02 | 52% |
| | | | **Total 13 ENGINEERING** | | **1,802,311.00** | **742,780.33** | **2,545,091.33** | **677,452.45** | **623,626.80** | **1,244,012.08** | **51.10** | **437,693.11** | **239,759.34** | **55%** |
| | | | **Total 20 GENERAL GOVERNMENT** | | **600,506.00** | **844,054.99** | **1,444,560.99** | **(14,017.85)** | **784,217.11** | **674,361.73** | **53.30** | **(478,495.71)** | **464,477.86** | **-97%** |
| **2430** | | | **Total 2430 PUBLIC SERVICE FUND** | | **600,506.00** | **844,054.99** | **1,444,560.99** | **(14,017.85)** | **784,217.11** | **674,361.73** | **53.30** | **(478,495.71)** | **464,477.86** | **-97%** |
| 2440 | 24403000 | 4600 | OP SETT MISCELLANEOUS | R | - | - | - | (1,903.77) | - | 1,903.77 | 100.00 | (8,989.21) | 7,085.44 | -79% |
| | | | **Total 03 LAW DEPARTMENT** | | **-** | **-** | **-** | **(1,903.77)** | **-** | **1,903.77** | **100.00** | **(8,989.21)** | **7,085.44** | **-79%** |
| | | | **Total 30 PUBLIC HEALTH & WELFARE** | | **-** | **-** | **-** | **(1,903.77)** | **-** | **1,903.77** | **100.00** | **(8,989.21)** | **7,085.44** | **-79%** |
| **2440** | | | **Total 2440 OPIOID SETTLEMENT** | | **-** | **-** | **-** | **(1,903.77)** | **-** | **1,903.77** | **100.00** | **(8,989.21)** | **7,085.44** | **-79%** |
| 3220 | 32208500 | 5505 | NATUREWRK GRANT CAPITAL PROJ | E | - | 175,000.00 | 175,000.00 | - | - | 175,000.00 | - | - | - | 100% |
| | | | **Total 08 PARKS & RECREATION** | | **-** | **175,000.00** | **175,000.00** | **-** | **-** | **175,000.00** | **-** | **-** | **-** | **100%** |
| | | | **Total 45 LEISURE TIME ACTIVITIES** | | **-** | **175,000.00** | **175,000.00** | **-** | **-** | **175,000.00** | **-** | **-** | **-** | **100%** |
| **3220** | | | **Total 3220 STATE CAPITAL GRANT FUND** | | **-** | **175,000.00** | **175,000.00** | **-** | **-** | **175,000.00** | **-** | **-** | **-** | **100%** |
| 3230 | 32311000 | 4100 | OPWC GRANTS | R | - | - | - | (248,999.00) | - | 248,999.00 | 100.00 | - | (248,999.00) | 100% |
| 3230 | 32311000 | 4500 | DEBT PROCEEDS | R | - | - | - | (736,001.00) | - | 736,001.00 | 100.00 | - | (736,001.00) | 100% |
| | | | **Total 11 PUBLIC SERVICE** | | **-** | **-** | **-** | **(985,000.00)** | **-** | **985,000.00** | **100.00** | **-** | **(985,000.00)** | **100%** |
| | | | **Total 35 TRANSPORTATION** | | **-** | **-** | **-** | **(985,000.00)** | **-** | **985,000.00** | **100.00** | **-** | **(985,000.00)** | **100%** |
| **3230** | | | **Total 3230 OPWC FUND** | | **-** | **-** | **-** | **(985,000.00)** | **-** | **985,000.00** | **100.00** | **-** | **(985,000.00)** | **100%** |
| 3250 | 32506000 | 5500 | CAPITAL IMPROVE CAPITAL MAINT | E | - | 35,814.70 | 35,814.70 | 28,432.70 | 7,382.00 | - | 100.00 | 2,923.74 | 25,508.96 | 872% |
| 3250 | 32506000 | 5505 | CAPITAL IMPROVE CAPITAL PROJ | E | - | 3,000.00 | 3,000.00 | 2,700.00 | - | 300.00 | 90.00 | 6,609.60 | (3,909.60) | -59% |
| 3250 | 32506550 | 4000 | INCOME TAXES | R | (12,498,000.00) | - | (12,498,000.00) | (6,837,271.23) | - | (5,660,728.77) | 54.70 | (6,203,970.81) | (633,300.42) | 10% |
| 3250 | 32506550 | 4005 | REFUNDS | R | 312,500.00 | - | 312,500.00 | 158,713.61 | - | 153,786.39 | 50.80 | 153,668.44 | 5,045.17 | 3% |
| 3250 | 32506550 | 4100 | CAPITAL IMPROVE GRANTS | R | - | - | - | - | - | - | - | (118,979.04) | 118,979.04 | -100% |
| 3250 | 32506550 | 4210 | PENALTY & INTEREST | R | (120,000.00) | - | (120,000.00) | (90,104.62) | - | (29,895.38) | 75.10 | (133,176.52) | 43,071.90 | -32% |
| 3250 | 32506550 | 4315 | SPECIAL ASSESSMENTS | R | - | - | - | (17,164.36) | - | 17,164.36 | 100.00 | (15,933.98) | (1,230.38) | 8% |
| 3250 | 32506550 | 4400 | CAPITAL INVESTMENT INCOME | R | (1,800,000.00) | - | (1,800,000.00) | (827,081.60) | - | (972,918.40) | 45.90 | (340,733.69) | (486,347.91) | 143% |
| 3250 | 32506550 | 4500 | DEBT PROCEEDS | R | - | - | - | - | - | - | - | (51,765,000.00) | 51,765,000.00 | -100% |
| 3250 | 32506550 | 4510 | SALE OF CAPITAL ASSETS | R | (75,000.00) | - | (75,000.00) | - | - | (75,000.00) | - | (88,384.93) | 88,384.93 | -100% |
| 3250 | 32506550 | 4900 | CAPITAL IMPROVE TRANSFER IN | R | (848,000.00) | - | (848,000.00) | (848,000.00) | - | - | 100.00 | - | (848,000.00) | 100% |
| 3250 | 32506550 | 5500 | CAPITAL IMPROVE CAPITAL MAINT | E | 5,140,000.00 | 3,930,148.29 | 9,070,148.29 | 1,449,849.84 | 6,134,786.33 | 1,485,512.12 | 83.60 | 707,610.52 | 742,239.32 | 105% |
| 3250 | 32506550 | 5505 | CAPITAL IMPROVE CAPITAL PROJ | E | 2,582,500.00 | 47,531,328.12 | 50,113,828.12 | 19,182,006.33 | 29,144,930.95 | 1,786,890.84 | 96.40 | 1,040,042.37 | 18,141,963.96 | 1744% |
| 3250 | 32506550 | 5510 | CAPITAL IMPROVE CAPITAL EQUIP | E | 3,693,000.00 | 1,166,192.99 | 4,859,192.99 | 1,589,798.60 | 1,484,129.86 | 1,785,264.53 | 63.30 | 925,232.77 | 664,565.83 | 72% |
| 3250 | 32506550 | 5515 | CAPITAL IMPROVE LAND ACQ | E | - | 42,005.02 | 42,005.02 | 42,005.02 | - | - | 100.00 | 185,501.37 | (143,496.35) | -77% |
| 3250 | 32506550 | 5900 | TRANSFER OUT | E | 3,913,150.00 | - | 3,913,150.00 | 3,913,150.00 | - | - | 100.00 | - | 3,913,150.00 | 100% |
| | | | **Total 06 FINANCE DEPARTMENT** | | **300,150.00** | **52,708,489.12** | **53,008,639.12** | **17,747,034.29** | **36,771,229.14** | **(1,509,624.31)** | **102.80** | **(55,644,590.16)** | **73,391,624.45** | **-132%** |
| | | | **Total 00 NOT IN USE** | | **300,150.00** | **52,708,489.12** | **53,008,639.12** | **17,747,034.29** | **36,771,229.14** | **(1,509,624.31)** | **102.80** | **(55,644,590.16)** | **73,391,624.45** | **-132%** |
| **3250** | | | **Total 3250 CAPITAL IMPROVEMENT FUND** | | **300,150.00** | **52,708,489.12** | **53,008,639.12** | **17,747,034.29** | **36,771,229.14** | **(1,509,624.31)** | **102.80** | **(55,644,590.16)** | **73,391,624.45** | **-132%** |
| 3270 | 32708000 | 4205 | PARKS & REC CAPITAL FINES & FE | R | - | - | - | (1,500.00) | - | 1,500.00 | 100.00 | (500.00) | (1,000.00) | 200% |
| | | | **Total 08 PARKS & RECREATION** | | **-** | **-** | **-** | **(1,500.00)** | **-** | **1,500.00** | **100.00** | **(500.00)** | **(1,000.00)** | **200%** |
| | | | **Total 45 LEISURE TIME ACTIVITIES** | | **-** | **-** | **-** | **(1,500.00)** | **-** | **1,500.00** | **100.00** | **(500.00)** | **(1,000.00)** | **200%** |
| **3270** | | | **Total 3270 PARK FUND** | | **-** | **-** | **-** | **(1,500.00)** | **-** | **1,500.00** | **100.00** | **(500.00)** | **(1,000.00)** | **200%** |
| 3280 | 32808000 | 4205 | FINES & FEES | R | - | - | - | (175,000.01) | - | 175,000.01 | 100.00 | - | (175,000.01) | 100% |
| | | | **Total 08 PARKS & RECREATION** | | **-** | **-** | **-** | **(175,000.01)** | **-** | **175,000.01** | **100.00** | **-** | **(175,000.01)** | **100%** |
| | | | **Total 45 LEISURE TIME ACTIVITIES** | | **-** | **-** | **-** | **(175,000.01)** | **-** | **175,000.01** | **100.00** | **-** | **(175,000.01)** | **100%** |
| **3280** | | | **Total 3280 PARK-IN-LIEU OF FEES FUN** | | **-** | **-** | **-** | **(175,000.01)** | **-** | **175,000.01** | **100.00** | **-** | **(175,000.01)** | **100%** |
| 3290 | 32904000 | 4205 | BUILDING FINES & FEES | R | (16,800.00) | - | (16,800.00) | (11,002.00) | - | (5,798.00) | 65.50 | (6,575.00) | (4,427.00) | 67% |
| | | | **Total 04 MAYOR'S COURT** | | **(16,800.00)** | **-** | **(16,800.00)** | **(11,002.00)** | **-** | **(5,798.00)** | **65.50** | **(6,575.00)** | **(4,427.00)** | **67%** |
| | | | **Total 20 GENERAL GOVERNMENT** | | **(16,800.00)** | **-** | **(16,800.00)** | **(11,002.00)** | **-** | **(5,798.00)** | **65.50** | **(6,575.00)** | **(4,427.00)** | **67%** |
| **3290** | | | **Total 3290 COURT BUILDING FUND** | | **(16,800.00)** | **-** | **(16,800.00)** | **(11,002.00)** | **-** | **(5,798.00)** | **65.50** | **(6,575.00)** | **(4,427.00)** | **67%** |
| 4310 | 43106000 | 4010 | BOND RETIRE PROPERTY TAXES | R | (492,373.00) | - | (492,373.00) | (232,033.30) | - | (260,339.70) | 47.10 | (237,274.59) | 5,241.29 | -2% |
| 4310 | 43106000 | 4110 | BOND RETIRE HOMESTEAD & ROLL | R | (52,000.00) | - | (52,000.00) | (26,229.54) | - | (25,770.46) | 50.40 | (26,208.86) | (20.68) | 0% |
| 4310 | 43106000 | 4500 | BOND RETIRE DEBT PROCEEDS | R | - | - | - | - | - | - | - | (12,250,000.00) | 12,250,000.00 | -100% |
| 4310 | 43106000 | 4505 | BOND RETIRE PREMIUM ON DEBT | R | - | - | - | - | - | - | - | (3,973,249.00) | 3,973,249.00 | -100% |
| 4310 | 43106000 | 4600 | BOND RETIRE MISCELLANEOUS | R | - | - | - | (2,628.11) | - | 2,628.11 | 100.00 | - | (2,628.11) | 100% |
| 4310 | 43106000 | 4900 | BOND RETIRE TRANSFER IN | R | (5,601,746.00) | - | (5,601,746.00) | (5,451,746.00) | - | (150,000.00) | 97.30 | (1,406,411.00) | (4,045,335.00) | 288% |
| 4310 | 43106000 | 5210 | BOND RETIREMENT PROF SERVICES | E | 5,000.00 | - | 5,000.00 | 3,615.80 | - | 1,384.20 | 72.30 | 3,941.51 | (325.71) | -8% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2024 Actual | 2025 Vs 2024 | % Change |
| 4310 | 43106000 | 5400 | BOND RETIREMENT PRINCIPAL | E | 3,098,573.00 | - | 3,098,573.00 | 44,286.10 | 3,054,286.10 | 0.80 | 100.00 | 88,572.20 | (44,286.10) | -50% |
| 4310 | 43106000 | 5405 | BOND RETIREMENT INTEREST | E | 3,042,613.00 | - | 3,042,613.00 | 1,521,306.25 | 1,521,306.25 | 0.50 | 100.00 | 1,117,524.69 | 403,781.56 | 36% |
| 4310 | 43106000 | 5410 | BOND RETIREMENT ESCROW PYMNT | E | - | - | - | - | - | - | - | 13,203,729.33 | (13,203,729.33) | -100% |
| | | | **Total 06 FINANCE DEPARTMENT** | | **67.00** | **-** | **67.00** | **(4,143,428.80)** | **4,575,592.35** | **(432,096.55)** | **645,020.20** | **(3,479,375.72)** | **(664,053.08)** | **19%** |
| | | | **Total 50 DEBT SERVICE** | | **67.00** | **-** | **67.00** | **(4,143,428.80)** | **4,575,592.35** | **(432,096.55)** | **645,020.20** | **(3,479,375.72)** | **(664,053.08)** | **19%** |
| **4310** | | | **Total 4310 BOND RETIREMENT FUND** | | **67.00** | **-** | **67.00** | **(4,143,428.80)** | **4,575,592.35** | **(432,096.55)** | **645,020.20** | **(3,479,375.72)** | **(664,053.08)** | **19%** |
| 5100 | 51006000 | 4010 | POLICE PENSION PROPERTY TAXES | R | (509,351.00) | - | (509,351.00) | (240,034.44) | - | (269,316.56) | 47.10 | (245,456.48) | 5,422.04 | -2% |
| 5100 | 51006000 | 4110 | POLICE PENSION HOMESTD & ROLL | R | (40,000.00) | - | (40,000.00) | (27,133.99) | - | (12,866.01) | 67.80 | (27,112.63) | (21.36) | 0% |
| 5100 | 51006000 | 4900 | POLICE PENSION TRANSFER IN | R | (1,066,303.00) | - | (1,066,303.00) | (489,945.25) | - | (576,357.75) | 45.90 | (417,040.08) | (72,905.17) | 17% |
| 5100 | 51006000 | 5130 | POLICE RETIREMENT | E | 1,594,281.00 | - | 1,594,281.00 | 753,373.22 | - | 840,907.78 | 47.30 | 685,531.74 | 67,841.48 | 10% |
| 5100 | 51006000 | 5210 | POLICE PENSION PROF SERVICES | E | 5,100.00 | - | 5,100.00 | 3,740.46 | - | 1,359.54 | 73.30 | 4,077.45 | (336.99) | -8% |
| | | | **Total 06 FINANCE DEPARTMENT** | | **(16,273.00)** | **-** | **(16,273.00)** | **-** | **-** | **(16,273.00)** | **-** | **0.00** | **(0.00)** | **-100%** |
| | | | **Total 25 SECURITY OF PERSONS & PROP** | | **(16,273.00)** | **-** | **(16,273.00)** | **-** | **-** | **(16,273.00)** | **-** | **0.00** | **(0.00)** | **-100%** |
| **5100** | | | **Total 5100 POLICE PENSION FUND** | | **(16,273.00)** | **-** | **(16,273.00)** | **-** | **-** | **(16,273.00)** | **-** | **0.00** | **(0.00)** | **-100%** |
| 5150 | 51510000 | 4600 | WEAPONS MISCELLANEOUS | R | (22,000.00) | - | (22,000.00) | (9,033.58) | - | (12,966.42) | 41.10 | (11,720.68) | 2,687.10 | -23% |
| 5150 | 51510000 | 5320 | SAFTY WEAPONS OPERATING EQUIP | E | 22,000.00 | - | 22,000.00 | 5,214.99 | 16,785.01 | - | 100.00 | 10,365.99 | (5,151.00) | -50% |
| | | | **Total 10 PUBLIC SAFETY** | | **-** | **-** | **-** | **(3,818.59)** | **16,785.01** | **(12,966.42)** | **100.00** | **(1,354.69)** | **(2,463.90)** | **182%** |
| | | | **Total 25 SECURITY OF PERSONS & PROP** | | **-** | **-** | **-** | **(3,818.59)** | **16,785.01** | **(12,966.42)** | **100.00** | **(1,354.69)** | **(2,463.90)** | **182%** |
| **5150** | | | **Total 5150 POLICE DUTY WEAPONS FUND** | | **-** | **-** | **-** | **(3,818.59)** | **16,785.01** | **(12,966.42)** | **100.00** | **(1,354.69)** | **(2,463.90)** | **182%** |
| 6310 | 63111000 | 4210 | STORM PENALTY & INTEREST | R | (9,700.00) | - | (9,700.00) | (7,319.41) | - | (2,380.59) | 75.50 | (5,233.33) | (2,086.08) | 40% |
| 6310 | 63111000 | 4300 | STORM CHARGES FOR SERVICES | R | (1,281,885.00) | - | (1,281,885.00) | (856,284.77) | - | (425,600.23) | 66.80 | (651,487.79) | (204,796.98) | 31% |
| 6310 | 63111000 | 5105 | STORM FULL TIME WAGES | E | 258,424.00 | - | 258,424.00 | 127,539.07 | - | 130,884.93 | 49.40 | 103,387.70 | 24,151.37 | 23% |
| 6310 | 63111000 | 5110 | STORM PART-TIME WAGES | E | 12,000.00 | - | 12,000.00 | - | - | 12,000.00 | - | - | - | 100% |
| 6310 | 63111000 | 5115 | STORM OVERTIME | E | 15,000.00 | - | 15,000.00 | 7,344.93 | - | 7,655.07 | 49.00 | 5,889.07 | 1,455.86 | 25% |
| 6310 | 63111000 | 5130 | STORM RETIREMENT | E | 40,072.00 | - | 40,072.00 | 18,835.45 | - | 21,236.55 | 47.00 | 15,267.41 | 3,568.04 | 23% |
| 6310 | 63111000 | 5135 | STORM INSURANCE | E | 74,149.00 | - | 74,149.00 | 34,854.76 | - | 39,294.24 | 47.00 | 30,213.11 | 4,641.65 | 15% |
| 6310 | 63111000 | 5140 | STORM WORKERS COMP | E | 5,674.00 | - | 5,674.00 | 2,715.45 | - | 2,958.55 | 47.90 | 2,206.49 | 508.96 | 23% |
| 6310 | 63111000 | 5145 | STORM MEDICARE | E | 4,080.00 | - | 4,080.00 | 1,895.03 | - | 2,184.97 | 46.40 | 1,537.10 | 357.93 | 23% |
| 6310 | 63111000 | 5150 | STORM UNIFORM ALLOW | E | 2,448.00 | 141.85 | 2,589.85 | 1,109.13 | 1,480.72 | - | 100.00 | 1,646.18 | (537.05) | -33% |
| 6310 | 63111000 | 5160 | STORM OTHER BENEFITS | E | 128.00 | - | 128.00 | 46.77 | - | 81.23 | 36.50 | 42.13 | 4.64 | 11% |
| 6310 | 63111000 | 5205 | STORM CONTRACT SERVICES | E | 163,613.00 | 5,041.51 | 168,654.51 | 80,240.39 | 17,392.62 | 71,021.50 | 57.90 | 8,213.29 | 72,027.10 | 877% |
| 6310 | 63111000 | 5210 | STORM PROF SERVICES | E | 162,400.00 | 83,804.84 | 246,204.84 | 29,818.58 | 171,053.76 | 45,332.50 | 81.60 | 136,257.89 | (106,439.31) | -78% |
| 6310 | 63111000 | 5211 | STORM REGULATORY SERVICES | E | 95,000.00 | 21,800.00 | 116,800.00 | 65,781.82 | 41,268.18 | 9,750.00 | 91.70 | 52,200.00 | 13,581.82 | 26% |
| 6310 | 63111000 | 5215 | STORM TECH SERVICES | E | 15,305.00 | - | 15,305.00 | 9,028.01 | 6,275.99 | 1.00 | 100.00 | 9,489.47 | (461.46) | -5% |
| 6310 | 63111000 | 5220 | STORM MAINT SERVICES | E | 65,000.00 | 2,000.00 | 67,000.00 | 11,400.00 | 55,600.00 | - | 100.00 | 16,015.00 | (4,615.00) | -29% |
| 6310 | 63111000 | 5300 | STORM MATERIALS&SUPPLIES | E | 30,000.00 | 2,684.05 | 32,684.05 | 9,696.57 | 22,987.48 | - | 100.00 | 16,567.71 | (6,871.14) | -41% |
| 6310 | 63111000 | 5310 | OFFICE EXPENSE | E | 500.00 | - | 500.00 | - | 500.00 | - | 100.00 | 12.50 | (12.50) | -100% |
| 6310 | 63111000 | 5315 | STORM EE RELATIONS&SAFTY | E | 2,000.00 | 17.52 | 2,017.52 | 957.95 | 1,059.57 | - | 100.00 | 1,219.74 | (261.79) | -21% |
| 6310 | 63111000 | 5320 | STORM OPERATING EQUIP | E | 4,000.00 | 1,412.11 | 5,412.11 | 1,411.12 | 4,000.99 | - | 100.00 | 779.81 | 631.31 | 81% |
| 6310 | 63111000 | 5325 | STORM UTILITIES | E | 1,063.00 | 308.13 | 1,371.13 | 693.43 | 677.70 | - | 100.00 | 744.10 | (50.67) | -7% |
| 6310 | 63111000 | 5500 | STORM CAPITAL MAINT | E | 1,470,000.00 | 272,947.02 | 1,742,947.02 | 43,274.27 | 737,140.09 | 962,532.66 | 44.80 | - | 43,274.27 | 100% |
| 6310 | 63111000 | 5505 | STORM CAPITAL PROJ | E | 100,000.00 | - | 100,000.00 | 100,000.00 | - | - | 100.00 | 80,524.30 | 19,475.70 | 24% |
| 6310 | 63111000 | 5510 | STORM CAPITAL EQUIP | E | 10,000.00 | 147,990.00 | 157,990.00 | 147,409.70 | - | 10,580.30 | 93.30 | 8,600.00 | 138,809.70 | 1614% |
| 6310 | 63111000 | 5900 | STORM TRANSFER OUT | E | 184,998.00 | - | 184,998.00 | 184,998.00 | - | - | 100.00 | 173,362.00 | 11,636.00 | 7% |
| | | | **Total 11 PUBLIC SERVICE** | | **1,424,269.00** | **538,147.03** | **1,962,416.03** | **15,446.25** | **1,059,437.10** | **887,532.68** | **54.80** | **7,453.88** | **7,992.37** | **107%** |
| | | | **Total 00 NOT IN USE** | | **1,424,269.00** | **538,147.03** | **1,962,416.03** | **15,446.25** | **1,059,437.10** | **887,532.68** | **54.80** | **7,453.88** | **7,992.37** | **107%** |
| **6310** | | | **Total 6310 STORMWATER FUND** | | **1,424,269.00** | **538,147.03** | **1,962,416.03** | **15,446.25** | **1,059,437.10** | **887,532.68** | **54.80** | **7,453.88** | **7,992.37** | **107%** |
| 6510 | 65111000 | 4200 | WATER LICENSES & PERMITS | R | (1,200.00) | - | (1,200.00) | (862.50) | - | (337.50) | 71.90 | (450.00) | (412.50) | 92% |
| 6510 | 65111000 | 4205 | WATER FINES & FEES | R | (1,900.00) | - | (1,900.00) | (2,000.00) | - | 100.00 | 105.30 | (1,055.00) | (945.00) | 90% |
| 6510 | 65111000 | 4210 | WATER PENALTY & INTEREST | R | (66,000.00) | - | (66,000.00) | (43,765.19) | - | (22,234.81) | 66.30 | (37,260.97) | (6,504.22) | 17% |
| 6510 | 65111000 | 4300 | WATER CHARGES FOR SERVICES | R | (8,959,970.00) | - | (8,959,970.00) | (4,420,998.93) | - | (4,538,971.07) | 49.30 | (4,413,709.61) | (7,289.32) | 0% |
| 6510 | 65111000 | 4600 | WATER MISCELLANEOUS | R | (20,000.00) | - | (20,000.00) | (24,214.46) | - | 4,214.46 | 121.10 | (13,193.06) | (11,021.40) | 84% |
| 6510 | 65111000 | 5105 | WATER FULLTIME WAGES | E | 500,771.00 | - | 500,771.00 | 247,750.23 | - | 253,020.77 | 49.50 | 211,849.22 | 35,901.01 | 17% |
| 6510 | 65111000 | 5110 | WATER PART-TIME WAGES | E | 12,000.00 | - | 12,000.00 | - | - | 12,000.00 | - | - | - | 100% |
| 6510 | 65111000 | 5115 | WATER OVERTIME | E | 27,000.00 | - | 27,000.00 | 11,436.80 | - | 15,563.20 | 42.40 | 8,405.95 | 3,030.85 | 36% |
| 6510 | 65111000 | 5130 | WATER RETIREMENT | E | 75,624.00 | - | 75,624.00 | 35,951.49 | - | 39,672.51 | 47.50 | 30,498.30 | 5,453.19 | 18% |
| 6510 | 65111000 | 5135 | WATER INSURANCE | E | 156,258.00 | - | 156,258.00 | 67,246.80 | - | 89,011.20 | 43.00 | 62,146.97 | 5,099.83 | 8% |
| 6510 | 65111000 | 5140 | WATER WORKERS COMP | E | 10,736.00 | - | 10,736.00 | 5,204.73 | - | 5,531.27 | 48.50 | 4,401.94 | 802.79 | 18% |
| 6510 | 65111000 | 5145 | WATER MEDICARE | E | 7,676.00 | - | 7,676.00 | 3,644.93 | - | 4,031.07 | 47.50 | 3,067.61 | 577.32 | 19% |
| 6510 | 65111000 | 5150 | WATER UNIFORM ALLOW | E | 4,026.00 | 141.86 | 4,167.86 | 2,687.13 | 1,480.73 | - | 100.00 | 2,606.17 | 80.96 | 3% |
| 6510 | 65111000 | 5160 | WATER OTHERBENEFITS | E | 222.00 | - | 222.00 | 96.40 | - | 125.60 | 43.40 | 89.29 | 7.11 | 8% |
| 6510 | 65111000 | 5205 | WATER CONTRACT SERVICES | E | 8,296,826.00 | 2,256,280.74 | 10,553,106.74 | 4,056,132.37 | 6,152,087.58 | 344,886.79 | 96.70 | 5,128,768.98 | (1,072,636.61) | -21% |
| 6510 | 65111000 | 5210 | WATER PROFSERVICES | E | 269,900.00 | 51,186.57 | 321,086.57 | 99,630.49 | 125,456.08 | 96,000.00 | 70.10 | 234,173.40 | (134,542.91) | -57% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FUND** | **ORG** | **OBJ** | **ACCOUNT DESCRIPTION** | **TYPE** | **ORIGINAL APPROP** | **TRANFRS/ADJSMTS** | **REVISED BUDGET** | **YTD ACTUAL** | **ENCUMBRANCES** | **AVAILABLE BUDGET** | **% USED** | **2024 Actual** | **2025 Vs 2024** | **% Change** |
| 6510 | 65111000 | 5211 | WATER REGULATORY SERVICES | E | 59,940.00 | 151,514.44 | 211,454.44 | 16,974.13 | 186,389.94 | 8,090.37 | 96.20 | 27,146.67 | (10,172.54) | -37% |
| 6510 | 65111000 | 5215 | WATER TECHSERVICES | E | 74,590.00 | 750.00 | 75,340.00 | 30,756.12 | 24,600.78 | 19,983.10 | 73.50 | 34,174.09 | (3,417.97) | -10% |
| 6510 | 65111000 | 5220 | WATER MAINTSERVICES | E | 50,000.00 | 3,105.23 | 53,105.23 | 32,585.00 | 20,520.23 | - | 100.00 | 33,794.60 | (1,209.60) | -4% |
| 6510 | 65111000 | 5225 | WATER PROFDEVELOPMENT | E | 2,500.00 | 54.14 | 2,554.14 | - | 2,500.00 | 54.14 | 97.90 | - | - | 100% |
| 6510 | 65111000 | 5300 | WATER MATERIALS&SUPPLIES | E | 600,000.00 | 190,837.29 | 790,837.29 | 236,258.22 | 546,494.89 | 8,084.18 | 99.00 | 129,369.46 | 106,888.76 | 83% |
| 6510 | 65111000 | 5310 | WATER OFFICE EXPENSE | E | 1,500.00 | 464.29 | 1,964.29 | 116.18 | 1,848.11 | - | 100.00 | 95.96 | 20.22 | 21% |
| 6510 | 65111000 | 5315 | WATER EE RELATIONS&SAFTY | E | 2,000.00 | 17.52 | 2,017.52 | 997.96 | 1,019.56 | - | 100.00 | 1,219.75 | (221.79) | -18% |
| 6510 | 65111000 | 5320 | WATER OPERATING EQUIP | E | 4,000.00 | 2,812.12 | 6,812.12 | 1,956.91 | 4,855.21 | - | 100.00 | 2,124.09 | (167.18) | -8% |
| 6510 | 65111000 | 5325 | WATER UTILITIES | E | 56,063.00 | 18,096.80 | 74,159.80 | 31,890.24 | 41,954.65 | 314.91 | 99.60 | 22,077.98 | 9,812.26 | 44% |
| 6510 | 65111000 | 5510 | WATER CAPITAL EQUIP | E | - | 169,459.48 | 169,459.48 | 168,577.48 | - | 882.00 | 99.50 | 34,400.00 | 134,177.48 | 390% |
| | | | **Total 11 PUBLIC SERVICE** | | **1,162,562.00** | **2,844,720.48** | **4,007,282.48** | **558,052.53** | **7,109,207.76** | **(3,659,977.81)** | **191.30** | **1,504,741.79** | **(946,689.26)** | **-63%** |
| | | | **Total 00 NOT IN USE** | | **1,162,562.00** | **2,844,720.48** | **4,007,282.48** | **558,052.53** | **7,109,207.76** | **(3,659,977.81)** | **191.30** | **1,504,741.79** | **(946,689.26)** | **-63%** |
| **6510** | | | **Total 6510 WATER FUND** | | **1,162,562.00** | **2,844,720.48** | **4,007,282.48** | **558,052.53** | **7,109,207.76** | **(3,659,977.81)** | **191.30** | **1,504,741.79** | **(946,689.26)** | **-63%** |
| 6520 | 65211000 | 4210 | WATER CAP PENALTY & INTEREST | R | (2,000.00) | - | (2,000.00) | (4,561.05) | - | 2,561.05 | 228.10 | (2,683.07) | (1,877.98) | 70% |
| 6520 | 65211000 | 4300 | WATER CAP CHARGES FOR SERVICES | R | (1,767,000.00) | - | (1,767,000.00) | (807,253.61) | - | (959,746.39) | 45.70 | (868,008.62) | 60,755.01 | -7% |
| 6520 | 65211000 | 5500 | CAPITAL MAINTENANCE | E | 1,290,000.00 | 1,495,120.94 | 2,785,120.94 | 234,195.25 | 1,044,733.63 | 1,506,192.06 | 45.90 | 61,366.72 | 172,828.53 | 282% |
| 6520 | 65211000 | 5505 | WATER CAPCAPITAL PROJ | E | - | 385,606.93 | 385,606.93 | 244,790.62 | 140,816.31 | - | 100.00 | 2,886,678.89 | (2,641,888.27) | -92% |
| 6520 | 65211000 | 5510 | WATER CAPCAPITAL EQUIP | E | 35,000.00 | 63,095.52 | 98,095.52 | 63,095.52 | - | 35,000.00 | 64.30 | - | 63,095.52 | 100% |
| 6520 | 65211000 | 5900 | WATER CAPTRANSFER OUT | E | 38,830.00 | - | 38,830.00 | 38,830.00 | - | - | 100.00 | 25,874.00 | 12,956.00 | 50% |
| | | | **Total 11 PUBLIC SERVICE** | | **(405,170.00)** | **1,943,823.39** | **1,538,653.39** | **(230,903.27)** | **1,185,549.94** | **584,006.72** | **62.00** | **2,103,227.92** | **(2,334,131.19)** | **-111%** |
| | | | **Total 00 NOT IN USE** | | **(405,170.00)** | **1,943,823.39** | **1,538,653.39** | **(230,903.27)** | **1,185,549.94** | **584,006.72** | **62.00** | **2,103,227.92** | **(2,334,131.19)** | **-111%** |
| **6520** | | | **Total 6520 WATER CAPITAL FUND** | | **(405,170.00)** | **1,943,823.39** | **1,538,653.39** | **(230,903.27)** | **1,185,549.94** | **584,006.72** | **62.00** | **2,103,227.92** | **(2,334,131.19)** | **-111%** |
| 6610 | 66111000 | 4200 | SEWER LICENSES & PERMITS | R | (1,200.00) | - | (1,200.00) | (937.50) | - | (262.50) | 78.10 | (450.00) | (487.50) | 108% |
| 6610 | 66111000 | 4205 | SEWER FINES & FEES | R | (882,000.00) | - | (882,000.00) | (617,536.11) | - | (264,463.89) | 70.00 | (486,242.70) | (131,293.41) | 27% |
| 6610 | 66111000 | 4210 | SEWER PENALTY & INTEREST | R | (70,000.00) | - | (70,000.00) | (45,345.63) | - | (24,654.37) | 64.80 | (37,072.16) | (8,273.47) | 22% |
| 6610 | 66111000 | 4300 | SEWER CHARGES FOR SERVICES | R | (8,288,000.00) | - | (8,288,000.00) | (4,165,808.94) | - | (4,122,191.06) | 50.30 | (3,912,711.43) | (253,097.51) | 6% |
| 6610 | 66111000 | 5105 | SEWER FULLTIME WAGES | E | 500,771.00 | - | 500,771.00 | 240,178.92 | - | 260,592.08 | 48.00 | 211,849.94 | 28,328.98 | 13% |
| 6610 | 66111000 | 5110 | SEWER PART-TIME WAGES | E | 12,000.00 | - | 12,000.00 | - | - | 12,000.00 | - | - | - | 100% |
| 6610 | 66111000 | 5115 | SEWER OVERTIME | E | 27,000.00 | - | 27,000.00 | 11,436.99 | - | 15,563.01 | 42.40 | 8,406.09 | 3,030.90 | 36% |
| 6610 | 66111000 | 5130 | SEWER RETIREMENT | E | 75,627.00 | - | 75,627.00 | 34,891.51 | - | 40,735.49 | 46.10 | 30,498.73 | 4,392.78 | 14% |
| 6610 | 66111000 | 5135 | SEWER INSURANCE | E | 156,587.00 | - | 156,587.00 | 62,332.45 | - | 94,254.55 | 39.80 | 62,146.97 | 185.48 | 0% |
| 6610 | 66111000 | 5140 | SEWER WORKERS COMP | E | 10,736.00 | - | 10,736.00 | 5,029.50 | - | 5,706.50 | 46.80 | 4,402.26 | 627.24 | 14% |
| 6610 | 66111000 | 5145 | SEWER MEDICARE | E | 7,680.00 | - | 7,680.00 | 3,522.76 | - | 4,157.24 | 45.90 | 3,067.91 | 454.85 | 15% |
| 6610 | 66111000 | 5150 | SEWER UNIFORM ALLOW | E | 4,026.00 | 141.84 | 4,167.84 | 2,687.13 | 1,480.71 | - | 100.00 | 2,606.19 | 80.94 | 3% |
| 6610 | 66111000 | 5160 | SEWER OTHERBENEFITS | E | 230.00 | - | 230.00 | 93.94 | - | 136.06 | 40.80 | 89.46 | 4.48 | 5% |
| 6610 | 66111000 | 5205 | SEWER CONTRACT SERVICES | E | 7,669,757.00 | 1,859,149.67 | 9,528,906.67 | 3,730,305.56 | 5,464,235.56 | 334,365.55 | 96.50 | 3,066,711.08 | 663,594.48 | 22% |
| 6610 | 66111000 | 5210 | SEWER PROFSERVICES | E | 206,900.00 | 79,621.66 | 286,521.66 | 28,869.01 | 230,292.65 | 27,360.00 | 90.50 | 163,202.06 | (134,333.05) | -82% |
| 6610 | 66111000 | 5211 | SEWER REGULATORY SERVICES | E | 1,110,600.00 | 317,741.04 | 1,428,341.04 | 506,380.85 | 847,561.88 | 74,398.31 | 94.80 | 718,609.61 | (212,228.76) | -30% |
| 6610 | 66111000 | 5215 | SEWER TECHSERVICES | E | 55,105.00 | 750.00 | 55,855.00 | 30,756.12 | 25,097.88 | 1.00 | 100.00 | 34,174.09 | (3,417.97) | -10% |
| 6610 | 66111000 | 5220 | SEWER MAINTSERVICES | E | 25,000.00 | 2,114.45 | 27,114.45 | 5,550.90 | 21,563.55 | - | 100.00 | 4,176.44 | 1,374.46 | 33% |
| 6610 | 66111000 | 5300 | SEWER MATERIALS&SUPPLIES | E | 24,000.00 | 3,543.79 | 27,543.79 | 10,007.29 | 17,536.50 | - | 100.00 | 7,494.61 | 2,512.68 | 34% |
| 6610 | 66111000 | 5310 | SEWER OFFICE EXPENSE | E | 1,100.00 | 398.29 | 1,498.29 | 116.18 | 1,382.11 | - | 100.00 | 95.98 | 20.20 | 21% |
| 6610 | 66111000 | 5315 | SEWER EE RELATIONS&SAFTY | E | 2,000.00 | 17.52 | 2,017.52 | 957.97 | 1,059.55 | - | 100.00 | 1,220.75 | (262.78) | -22% |
| 6610 | 66111000 | 5320 | SEWER OPERATING EQUIP | E | 4,000.00 | 2,612.12 | 6,612.12 | 1,431.30 | 5,180.82 | - | 100.00 | 2,752.84 | (1,321.54) | -48% |
| 6610 | 66111000 | 5325 | SEWER UTILITIES | E | 15,963.00 | 6,964.16 | 22,927.16 | 9,724.88 | 12,629.19 | 573.09 | 97.50 | 5,952.88 | 3,772.00 | 63% |
| 6610 | 66111000 | 5510 | SEWER CAPITAL EQUIP | E | - | 220,455.00 | 220,455.00 | 220,455.00 | - | - | 100.00 | 34,400.00 | 186,055.00 | 541% |
| | | | **Total 11 PUBLIC SERVICE** | | **667,882.00** | **2,493,509.54** | **3,161,391.54** | **75,100.08** | **6,628,020.40** | **(3,541,728.94)** | **212.00** | **(74,618.40)** | **149,718.48** | **-201%** |
| | | | **Total 00 NOT IN USE** | | **667,882.00** | **2,493,509.54** | **3,161,391.54** | **75,100.08** | **6,628,020.40** | **(3,541,728.94)** | **212.00** | **(74,618.40)** | **149,718.48** | **-201%** |
| **6610** | | | **Total 6610 SEWER FUND** | | **667,882.00** | **2,493,509.54** | **3,161,391.54** | **75,100.08** | **6,628,020.40** | **(3,541,728.94)** | **212.00** | **(74,618.40)** | **149,718.48** | **-201%** |
| 6620 | 66211000 | 4210 | SEWER CAP PENALTY & INTEREST | R | (4,000.00) | - | (4,000.00) | (6,092.98) | - | 2,092.98 | 152.30 | (4,230.93) | (1,862.05) | 44% |
| 6620 | 66211000 | 4300 | SEWER CAP CHARGES FOR SERVICES | R | (1,422,000.00) | - | (1,422,000.00) | (937,044.40) | - | (484,955.60) | 65.90 | (1,010,382.82) | 73,338.42 | -7% |
| 6620 | 66211000 | 4315 | SEWER CAP SPECIAL ASSESSMENTS | R | (35,275.00) | - | (35,275.00) | (16,566.90) | - | (18,708.10) | 47.00 | (16,216.78) | (350.12) | 2% |
| 6620 | 66211000 | 5205 | CONTRACT SERVICES | E | - | 34,896.00 | 34,896.00 | - | 34,896.00 | - | 100.00 | - | - | 100% |
| 6620 | 66211000 | 5210 | SEWER CAPPROF SERVICES | E | - | - | - | 122.12 | - | (122.12) | 100.00 | 103.82 | 18.30 | 18% |
| 6620 | 66211000 | 5211 | SEWER CAPREGULATORY SERVICES | E | 192,500.00 | 22,238.00 | 214,738.00 | - | 214,738.00 | - | 100.00 | - | - | 100% |
| 6620 | 66211000 | 5500 | CAPITAL MAINTENANCE | E | 1,375,000.00 | (157,121.59) | 1,217,878.41 | 14,497.72 | 30,519.08 | 1,172,861.61 | 3.70 | 15,055.50 | (557.78) | -4% |
| 6620 | 66211000 | 5505 | SEWER CAPCAPITAL PROJ | E | 840,000.00 | 1,271,165.59 | 2,111,165.59 | 23,765.26 | 978,109.33 | 1,109,291.00 | 47.50 | 56,064.72 | (32,299.46) | -58% |
| 6620 | 66211000 | 5510 | SEWER CAPCAPITAL EQUIP | E | 35,000.00 | 14,300.00 | 49,300.00 | 13,089.00 | - | 36,211.00 | 26.50 | - | 13,089.00 | 100% |
| 6620 | 66211000 | 5900 | SEWER CAPTRANSFER OUT | E | 38,830.00 | - | 38,830.00 | 38,830.00 | - | - | 100.00 | 25,874.00 | 12,956.00 | 50% |
| | | | **Total 11 PUBLIC SERVICE** | | **1,020,055.00** | **1,185,478.00** | **2,205,533.00** | **(869,400.18)** | **1,258,262.41** | **1,816,670.77** | **17.60** | **(933,732.49)** | **64,332.31** | **-7%** |
| | | | **Total 00 NOT IN USE** | | **1,020,055.00** | **1,185,478.00** | **2,205,533.00** | **(869,400.18)** | **1,258,262.41** | **1,816,670.77** | **17.60** | **(933,732.49)** | **64,332.31** | **-7%** |
| **6620** | | | **Total 6620 SEWER CAPITAL FUND** | | **1,020,055.00** | **1,185,478.00** | **2,205,533.00** | **(869,400.18)** | **1,258,262.41** | **1,816,670.77** | **17.60** | **(933,732.49)** | **64,332.31** | **-7%** |
| 7500 | 75006000 | 4900 | LEAVE PAY-OUT TRANSFER IN | R | (175,000.00) | - | (175,000.00) | (175,000.00) | - | - | 100.00 | (300,000.00) | 125,000.00 | -42% |

| ACCOUNT INFORMATION | | | | | 2025 BUDGET INFORMATION | | | Q2 ACTUAL | | | | Q2 2025 VS Q2 2024 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUND | ORG | OBJ | ACCOUNT DESCRIPTION | TYPE | ORIGINAL APPROP | TRANFRS/ADJSMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | % USED | 2024 Actual | 2025 Vs 2024 | % Change |
| 7500 | 75006000 | 5120 | FINANCE SEVERNCE PAY | E | 175,000.00 | - | 175,000.00 | 315,421.20 | - | (140,421.20) | 180.20 | 82,618.86 | 232,802.34 | 282% |
| 7500 | 75006000 | 5140 | FINANCE SEVERNCE WORKERS COMP | E | 3,500.00 | - | 3,500.00 | 6,308.40 | - | (2,808.40) | 180.20 | 1,652.39 | 4,656.01 | 282% |
| 7500 | 75006000 | 5145 | FINANCE SEVERNCE MEDICARE | E | 2,540.00 | - | 2,540.00 | 3,293.99 | - | (753.99) | 129.70 | 1,188.23 | 2,105.76 | 177% |
| | | | **Total 06 FINANCE DEPARTMENT** | | **6,040.00** | **-** | **6,040.00** | **150,023.59** | **-** | **(143,983.59)** | **2,483.80** | **(214,540.52)** | **364,564.11** | **-170%** |
| | | | **Total 20 GENERAL GOVERNMENT** | | **6,040.00** | **-** | **6,040.00** | **150,023.59** | **-** | **(143,983.59)** | **2,483.80** | **(214,540.52)** | **364,564.11** | **-170%** |
| **7500** | | | **Total 7500 LEAVE PAY-OUT RESERVE FU** | | **6,040.00** | **-** | **6,040.00** | **150,023.59** | **-** | **(143,983.59)** | **2,483.80** | **(214,540.52)** | **364,564.11** | **-170%** |
| 8200 | 82006000 | 4010 | SPECIAL ASSESS PROPERTY TAXES | R | - | - | - | - | - | - | - | (35,843.42) | 35,843.42 | -100% |
| 8200 | 82006000 | 5205 | SPECIAL CONTRACT SERVICES | E | - | - | - | - | 71,687.00 | (71,687.00) | 100.00 | 35,843.42 | (35,843.42) | -100% |
| | | | **Total 06 FINANCE DEPARTMENT** | | **-** | **-** | **-** | **-** | **71,687.00** | **(71,687.00)** | **100.00** | **-** | **-** | **100%** |
| | | | **Total 00 NOT IN USE** | | **-** | **-** | **-** | **-** | **71,687.00** | **(71,687.00)** | **100.00** | **-** | **-** | **100%** |
| **8200** | | | **Total 8200 SPEICAL ASSESSMENT FUND** | | **-** | **-** | **-** | **-** | **71,687.00** | **(71,687.00)** | **100.00** | **-** | **-** | **100%** |
| 8350 | 83508340 | 4325 | SENIOR ESCROW NON-TAX SALES | R | - | - | - | (133.00) | - | 133.00 | 100.00 | (224.00) | 91.00 | -41% |
| | | | **Total 08 PARKS & RECREATION** | | **-** | **-** | **-** | **(133.00)** | **-** | **133.00** | **100.00** | **(224.00)** | **91.00** | **-41%** |
| | | | **Total 00 NOT IN USE** | | **-** | **-** | **-** | **(133.00)** | **-** | **133.00** | **100.00** | **(224.00)** | **91.00** | **-41%** |
| **8350** | | | **Total 8350 SENIOR ESCROW FUND** | | **-** | **-** | **-** | **(133.00)** | **-** | **133.00** | **100.00** | **(224.00)** | **91.00** | **-41%** |
| 8370 | 83708000 | 4605 | VETERAN MEM DONATIONS | R | - | - | - | (822.00) | - | 822.00 | 100.00 | (1,382.00) | 560.00 | -41% |
| 8370 | 83708000 | 5205 | CONTRACT SERVICES | E | - | - | - | 692.84 | 307.16 | (1,000.00) | 100.00 | 400.00 | 292.84 | 73% |
| 8370 | 83708000 | 5300 | MATERIALS & SUPPLIES | E | - | - | - | 91.42 | 908.58 | (1,000.00) | 100.00 | 189.72 | (98.30) | -52% |
| | | | **Total 08 PARKS & RECREATION** | | **-** | **-** | **-** | **(37.74)** | **1,215.74** | **(1,178.00)** | **100.00** | **(792.28)** | **754.54** | **-95%** |
| | | | **Total 00 NOT IN USE** | | **-** | **-** | **-** | **(37.74)** | **1,215.74** | **(1,178.00)** | **100.00** | **(792.28)** | **754.54** | **-95%** |
| **8370** | | | **Total 8370 VETERANS MEMORIAL FUND** | | **-** | **-** | **-** | **(37.74)** | **1,215.74** | **(1,178.00)** | **100.00** | **(792.28)** | **754.54** | **-95%** |
| 8500 | 85011000 | 4210 | REFUSE PENALTY & INTEREST | R | (27,000.00) | - | (27,000.00) | (17,982.17) | - | (9,017.83) | 66.60 | (15,150.14) | (2,832.03) | 19% |
| 8500 | 85011000 | 4300 | REFUSE CHARGES FOR SERVICES | R | (2,302,800.00) | - | (2,302,800.00) | (1,281,811.94) | - | (1,020,988.06) | 55.70 | (1,295,127.09) | 13,315.15 | -1% |
| 8500 | 85011000 | 4600 | MISCELLANEOUS | R | - | - | - | (32,785.38) | - | 32,785.38 | 100.00 | (304.78) | (32,480.60) | 10657% |
| 8500 | 85011000 | 5205 | REFUSE CONTRACT SERVICES | E | 2,555,250.00 | 236,607.64 | 2,791,857.64 | 1,229,047.65 | 1,562,809.99 | - | 100.00 | 1,237,589.39 | (8,541.74) | -1% |
| 8500 | 85011000 | 5210 | REFUSE PROFESSIONAL SERVICES | E | 2,400.00 | - | 2,400.00 | - | 2,400.00 | - | 100.00 | - | - | 100% |
| 8500 | 85011000 | 5215 | TECHNOLOGY SERVICES | E | 10,000.00 | - | 10,000.00 | 5,619.01 | 4,380.99 | - | 100.00 | 4,658.80 | 960.21 | 21% |
| 8500 | 85011000 | 5300 | MATERIALS & SUPPLIES | E | - | 6,955.00 | 6,955.00 | - | 6,955.00 | - | 100.00 | 3,045.00 | (3,045.00) | -100% |
| 8500 | 85011000 | 5320 | OPERATING EQUIPMENT | E | - | 16,250.93 | 16,250.93 | 7,501.52 | - | 8,749.41 | 46.20 | 21,290.10 | (13,788.58) | -65% |
| | | | **Total 11 PUBLIC SERVICE** | | **237,850.00** | **259,813.57** | **497,663.57** | **(90,411.31)** | **1,576,545.98** | **(988,471.10)** | **298.60** | **(43,998.72)** | **(46,412.59)** | **105%** |
| | | | **Total 00 NOT IN USE** | | **237,850.00** | **259,813.57** | **497,663.57** | **(90,411.31)** | **1,576,545.98** | **(988,471.10)** | **298.60** | **(43,998.72)** | **(46,412.59)** | **105%** |
| **8500** | | | **Total 8500 REFUSE ESCROW FUND** | | **237,850.00** | **259,813.57** | **497,663.57** | **(90,411.31)** | **1,576,545.98** | **(988,471.10)** | **298.60** | **(43,998.72)** | **(46,412.59)** | **105%** |
| 8600 | 86011000 | 4205 | DEV ESCROW FINES & FEES | R | (750,000.00) | - | (750,000.00) | (173,337.35) | - | (576,662.65) | 23.10 | (505,156.20) | 331,818.85 | -66% |
| 8600 | 86011000 | 5205 | DEV ESCROW CONTRACT SERVICES | E | 750,000.00 | 1,202,357.64 | 1,952,357.64 | 173,860.73 | 1,168,903.72 | 609,593.19 | 68.80 | 217,404.10 | (43,543.37) | -20% |
| 8600 | 86011450 | 4205 | ROW ESCROW FINES & FEES | R | - | - | - | - | - | - | - | (12,987.50) | 12,987.50 | -100% |
| 8600 | 86011450 | 4300 | ROW ESCROW CHARGES FOR SVC | R | (150,000.00) | - | (150,000.00) | - | - | (150,000.00) | - | - | - | 100% |
| 8600 | 86011450 | 5205 | ROW ESCROW CONTRACT SERVICES | E | 150,000.00 | 236,718.56 | 386,718.56 | 77.77 | 236,640.79 | 150,000.00 | 61.20 | 11,079.84 | (11,002.07) | -99% |
| | | | **Total 11 PUBLIC SERVICE** | | **-** | **1,439,076.20** | **1,439,076.20** | **601.15** | **1,405,544.51** | **32,930.54** | **97.70** | **(289,659.76)** | **290,260.91** | **-100%** |
| | | | **Total 00 NOT IN USE** | | **-** | **1,439,076.20** | **1,439,076.20** | **601.15** | **1,405,544.51** | **32,930.54** | **97.70** | **(289,659.76)** | **290,260.91** | **-100%** |
| **8600** | | | **Total 8600 DEVELOPERS ESCROW FUND** | | **-** | **1,439,076.20** | **1,439,076.20** | **601.15** | **1,405,544.51** | **32,930.54** | **97.70** | **(289,659.76)** | **290,260.91** | **-100%** |
| 9000 | 90005000 | 4310 | WORKERS COMP ADMIN CHARGES | R | (465,542.00) | - | (465,542.00) | (216,034.59) | - | (249,507.41) | 46.40 | (190,186.83) | (25,847.76) | 14% |
| 9000 | 90005000 | 4600 | MISCELLANEOUS | R | - | - | - | - | - | - | - | (3.21) | 3.21 | -100% |
| 9000 | 90005000 | 5205 | WORK COMP CONTRACT SERVICES | E | 140,260.00 | 500.00 | 140,760.00 | 128,172.00 | 12,534.00 | 54.00 | 100.00 | 134,190.00 | (6,018.00) | -4% |
| 9000 | 90005000 | 5230 | WORK COMP CLAIMS & JUDGEMENTS | E | 150,000.00 | (500.00) | 149,500.00 | 14,529.85 | - | 134,970.15 | 9.70 | 96,559.93 | (82,030.08) | -85% |
| | | | **Total 05 HUMAN RESOURCES DEPARTMENT** | | **(175,282.00)** | **-** | **(175,282.00)** | **(73,332.74)** | **12,534.00** | **(114,483.26)** | **34.70** | **40,559.89** | **(113,892.63)** | **-281%** |
| | | | **Total 00 NOT IN USE** | | **(175,282.00)** | **-** | **(175,282.00)** | **(73,332.74)** | **12,534.00** | **(114,483.26)** | **34.70** | **40,559.89** | **(113,892.63)** | **-281%** |
| **9000** | | | **Total 9000 WORKERS COMP FUND** | | **(175,282.00)** | **-** | **(175,282.00)** | **(73,332.74)** | **12,534.00** | **(114,483.26)** | **34.70** | **40,559.89** | **(113,892.63)** | **-281%** |
| 9010 | 90106250 | 4515 | INSURANCE PROCEEDS | R | (120,000.00) | - | (120,000.00) | (54,754.06) | - | (65,245.94) | 45.60 | (148,261.57) | 93,507.51 | -63% |
| 9010 | 90106250 | 4900 | RISK INS TRANSFER IN | R | - | - | - | - | - | - | - | (20,000.00) | 20,000.00 | -100% |
| 9010 | 90106250 | 5230 | RISK INS CLAIMS & JUDGEMENTS | E | 120,000.00 | 52,697.18 | 172,697.18 | 44,407.26 | 128,289.92 | - | 100.00 | 15,369.76 | 29,037.50 | 189% |
| | | | **Total 06 FINANCE DEPARTMENT** | | **-** | **52,697.18** | **52,697.18** | **(10,346.80)** | **128,289.92** | **(65,245.94)** | **223.80** | **(152,891.81)** | **142,545.01** | **-93%** |
| | | | **Total 20 GENERAL GOVERNMENT** | | **-** | **52,697.18** | **52,697.18** | **(10,346.80)** | **128,289.92** | **(65,245.94)** | **223.80** | **(152,891.81)** | **142,545.01** | **-93%** |
| **9010** | | | **Total 9010 RISK INSURANCE FUND** | | **-** | **52,697.18** | **52,697.18** | **(10,346.80)** | **128,289.92** | **(65,245.94)** | **223.80** | **(152,891.81)** | **142,545.01** | **-93%** |
| | | | **Revenue Total** | | **(102,789,761.00)** | **-** | **(102,789,761.00)** | **(59,115,359.96)** | **-** | **(43,674,401.04)** | **57.50** | **(117,468,861.57)** | **58,353,501.61** | **-50%** |
| | | | **Expense Total** | | **107,858,696.00** | **74,148,554.13** | **182,007,250.13** | **65,720,110.36** | **77,379,106.06** | **38,908,033.71** | **78.60** | **53,939,023.40** | **11,781,086.96** | **22%** |
| | | | **Grand Total** | | **5,068,935.00** | **74,148,554.13** | **79,217,489.13** | **6,604,750.40** | **77,379,106.06** | **(4,766,367.33)** | **106.00** | **(63,529,838.17)** | **70,134,588.57** | **-110%** |

# Additional Information

## Income Tax

Income Tax remains Gahanna's largest source of revenue. Through the second quarter of 2025 income tax made up 64% of total General Fund revenue, 88% of the Capital Improvement Fund Revenue, and 65% of the three Special Revenue Funds, established for operations related to Public Safety (87% of revenue), Parks & Recreation (42% of revenue) and Public Service (96% of Revenue). On a cash basis, total income tax collections are $23M to date. This was allocated as follows:

| Fund | Income Tax Revenue | % of Collections |
|---|---|---|
| General Fund 1.5% | $ 13,872,439 | 61% |
| Capital Improvement .75% | 6,678,558 | 29% |
| Public Safety .0675% | 779,165 | 3% |
| Public Service .115% | 712,379 | 3% |
| Parks & Recreation .0675% | 734,641 | 3% |
| | $ 22,777,182 | |

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 73% for the quarter, are from business withholdings, with 11% coming from individual returns and 17% coming from net profits.

The following tables shows the distribution of the 1.5% - and 1% - income tax among these three categories compared to 2024.

| Comparative Income Tax Data 1.5% | | | | |
|---|---|---|---|---|
| Income Tax Type | 2024 YTD ($M) | 2025 YTD ($M) | Difference ($M) | Pct Change |
| Withholding | $ 9.49 | $ 9.97 | $ 0.48 | 5.1% |
| Individual | $ 1.40 | $ 1.58 | $ 0.18 | 12.8% |
| Net Profit | $ 1.71 | $ 2.32 | $ 0.61 | 35.9% |
| Total | $ 12.60 | $ 13.87 | $ 1.28 | 10.1% |

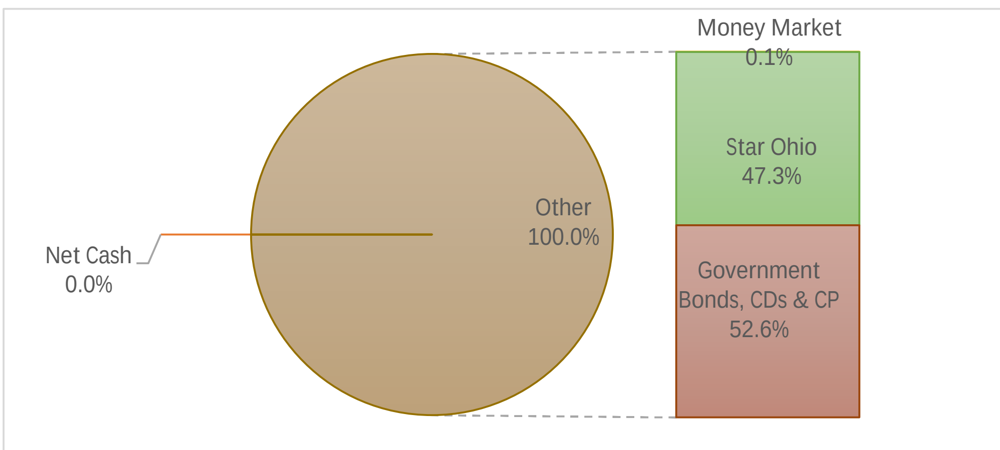
| Comparative Income Tax Data 1% | | | | |
|---|---|---|---|---|
| Income Tax Type | 2024 YTD ($M) | 2025 YTD ($M) | Difference ($M) | Pct Change |
| Withholding | $ 6.28 | $ 6.55 | $ 0.27 | 4.4% |
| Individual | $ 0.71 | $ 0.85 | $ 0.14 | 19.6% |
| Net Profit | $ 1.08 | $ 1.50 | $ 0.42 | 39.4% |
| Total | $ 8.07 | $ 8.90 | $ 0.84 | 10.4% |

Withholding taxes have increased as anticipated for 2025 as the City is still experiencing economic growth. The second quarter of the year is when tax filings end however the increase in individual and net profit taxes is more than expected for the second quarter. For individual, there appears to be new large earners as well as a general increase in individual wages compared to 2025. This will be monitored throughout the year to determine if the large earnings are a windfall or are anticipated to continue into the future. Net profits across the majority of Gahanna businesses have increased compared to the second quarter of 2025. It is difficult to determine what may be driving the net profit increases as each business operates differently and losses may be carried forward and applied for up to five years. Could be generalized growth, previous losses rolling off, or a combination of both.

## Investments

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

The City maintains its liquid cash in "checking" style accounts at Huntington National Bank. It invests short- to mid-term funds and bond proceeds at Star Ohio, and the remainder is invested in longer term holdings which are managed by RedTree Investment Group. The chart below details the breakdown of the City's $163M portfolio as of June 30, 2025.




As of June 30, 2025, the average duration of the City's investment portfolio was 2.24 years and the average yield to maturity of the City's holdings was 4.06%. By comparison, the Star Ohio annualized yield at that same time was 4.45%. Using the US Department of Treasury historical yield curve rates for a 2-year maturity, rates have decreased from 4.71% to 3.72% as of the end of the quarter. Inflation has not reached 2% and has seen a slight decrease from 2.9% at the end of the 2024 to 2.7% as of the end of the quarter. The Federal Reserve has not announced any additional rate reductions as they continue to monitor the economy however it is anticipated there will be two rate reductions by the end of the year.

Investment earnings for the quarter are 51% of the amount planned for 2025. Compared to 2024 investment earnings are steady seeing a slight increase of 2% compared to 2024. 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 $827K.

## Conclusion

As the second quarter of 2025 comes to an end there is no indication of a slowdown in growth for the Central Ohio area. However, there is continued looming uncertainty about how the new administration's policies will impact the economy and what trickle-down effect this will have on local governments. Potential for less federal funding in the form of grants, sweeping changes to Medicare, tariffs, reductions to federal personnel, could all place additional financial burdens on State's and local governments to maintain current service levels. While all this change is happening at the Federal level the State has passed the biennium budget. Controversial property tax changes were vetoed by the Governor but the continued call for property tax reform continues. While this is not the main revenue stream for the City it is the next largest and used as security for the City's general obligation bonds.

Continued work on Our Gahanna, the strategic plan and economic development plan for the City, will guide the City in a collaborative manner into the future to address growth and what matters most to the City's stakeholders. August 26th will be an exciting time for the City as the initial reveal of this plan will be held at Creekside.

## Status of Current Finance Department Projects

- Capital Improvement Plan – Continues to be enhanced and improved on.
- Facility Financing – Monitoring for post issuance compliance.
- 2024 Audit – Has been finalized pending release from the Auditor of State.
- 2025 Budget – Has been submitted to GFOA for the Budget Award.
- 2024 ACFR – Has been submitted to GFOA for the Certificate of Achievement.
- 2026 Budget – Departments are busy finalizing operating requests.