



2022 Q2 Report to Council

Overview

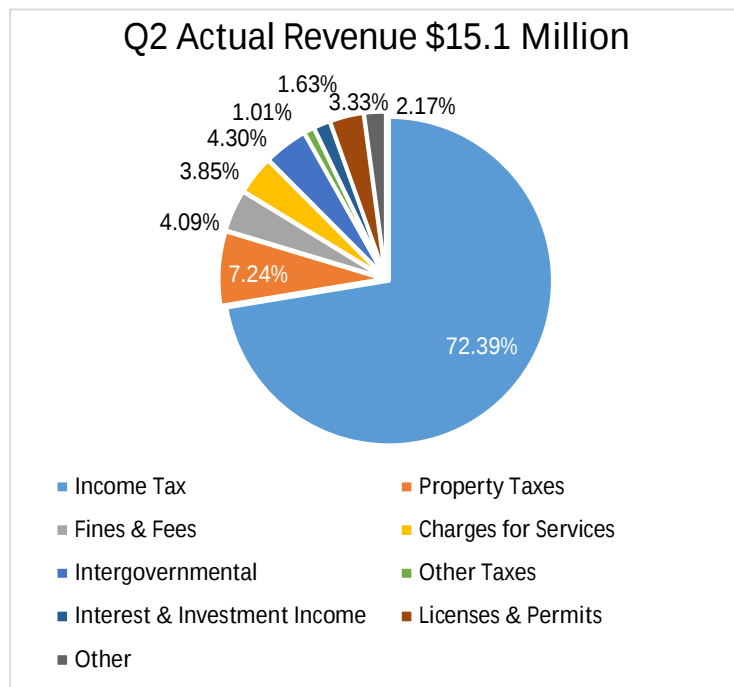
The purpose of this report is to provide Gahanna City Council, residents, and interested parties with an overview of the City's finances for the quarter ended June 30, 2022. The report focuses on the General Fund, which is the primary operating fund for the City, as well as the Public Safety Fund, Parks & 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, 2022.

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

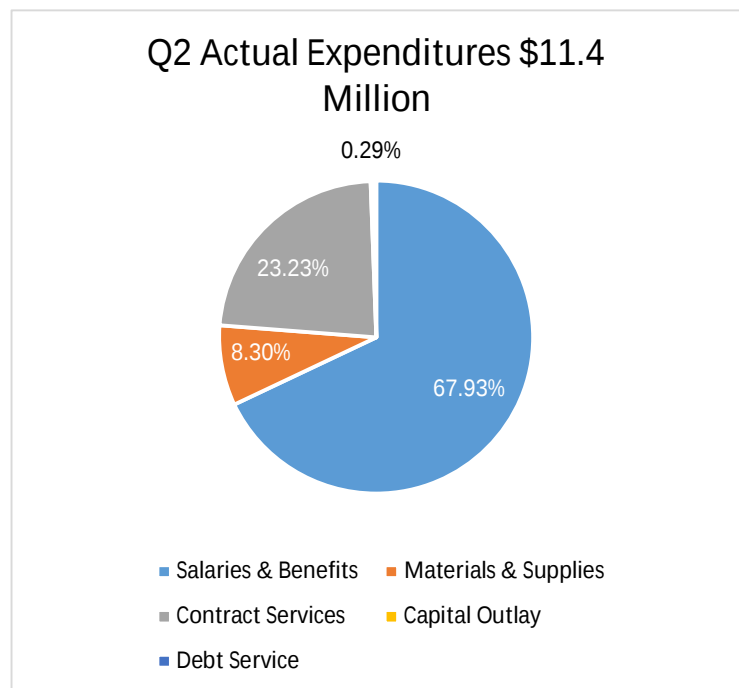
- In total, revenue for the second quarter of 2022 is 56% of planned which is slightly higher than expected at the end of the second quarter. The following should be noted:
 - Income taxes are 54% of planned, which would be expected. More information on income tax is located in the income tax portion of this report.
 - Property taxes received are 49% of the planned amount. This would also be expected as there are two distributions per year, first quarter and third quarter, and approximately half is received with each distribution.
 - Other taxes (which represents lodging taxes) are 38% of planned revenue. This is down about 34% compared to pre-pandemic levels but is still improving.
 - Other revenue has significantly exceeded the budget resulting from the AEP EV Charging Station Incentive Program authorized in 2019. This represents the reimbursement to the City for the installation of the EV charging stations in various locations in the City.
 - Licenses & Permits are 97% of planned and is directly related to permitting and licensing for various construction projects.



- General Fund revenues compared to 2021 have increased by 10% (or \$1.4M) mainly due to income taxes. See the income tax discussion section of this report. Other items to note:
 - Fines & Fees increased by 97% (or \$303K). This increase is related to a movement of the public service general services division back to the General Fund.
 - Charges for services increased by 20% (or \$97K) resulting from charges to New Albany for operating the New Albany Mayor's court.
 - Other taxes are 49% (or \$50K) more as the hospitality industry continues to recover.
 - Interest & Investment Income is expected to increase slightly for 2022 with announced interest rate increases however the first increase did not occur until mid-March. The first quarter reflected a 43% decrease compared to 2021 and for the second quarter there is a 14% decrease indicating the City's investment portfolio is heading in the right direction.
 - Licenses & Permits are up 91% (or \$239K) as construction projects in the City continue to increase.
 - Other revenue is up 352% (or \$254K) for reimbursements received from AEP for the EV charging station incentive program as mentioned above.

General Fund Expenditures

- General Fund expenditures are 40% of planned, which is slightly lower than expected at the end of the second quarter. When encumbrances are considered, they are 57% of planned.
- Compared to 2021, General Fund expenditures have increased by 13% (or \$1.3M), mainly due to the following:
 - Salaries and benefits increased by \$648K. The 9% increase is the result of anticipated increases resulting from:
 - The salary study conducted during 2021 and incorporated for the 2022 budget.
 - Cost of living increases for those that were not impacted by the salary study.
 - Movement of the public service, general services division and parks and recreation, recreation division back to the General Fund.
 - New positions or filling of vacant positions that existed during 2021.
 - Materials & Supplies are up \$228K (or 32%) partially resulting from the movement of the public service general service division back to the General Fund and partially resulting from an overall increase in the cost of materials & supplies due to inflation. This has mainly impacted the fleet division.



- Contract services increased \$477K (or 22%) similar to materials & supplies this was related to the movement of activities back to the General Fund and inflation. In addition, there was an expected increase to contract services for new initiatives for 2022 such as the capital improvement plan, and Creekside master plan.

General Fund Other Financing Sources and Uses

- The increase in transfers out is related to the timing of posting transfers in/out. In 2021, the transfer to the leave reserve fund was made in the first quarter and the bond retirement transfer was made at a later time. For 2022 both transfers were made in the first quarter.

General Fund Balance

- Fund balance increased by \$3.4M to \$27.6M by the end of the second quarter. Of the \$27.6M, \$4.9M is reserved for encumbrances and \$6.7M is reserved for emergency, leaving an unreserved fund balance of \$15.9M. Unreserved fund balance equates to eight (8) months of operating expenditures, which is more than the two (2) month minimum set by policy.

Public Safety Fund

- The Public Safety Fund revenue is \$760K, or 57%, of planned revenue. Income tax revenue is \$665K, or 59%, of planned, which is slightly higher than expected for the second quarter. More details on income taxes will be discussed in the income tax portion of this report. The increase for charge for services is related to the first SRO invoice paid.
- Public Safety Fund expenditures are \$169K or 30% of planned, which is lower than expected mainly due to the vacant Community Liaison Officer position which was filled in late March and a vacant School Resource Officer position since mid-February. The increase compared to 2021 is related to the addition of the Community Liaison Officer.
- Public Safety Fund Balance ended at \$734K, which is an increase of \$127K resulting from revenues exceeding expenditures for the second quarter. Of this amount, \$3,891 is reserved for encumbrance.

Parks & Recreation Fund

- The Parks & Recreation Fund revenue is \$1.2M, or 73% of planned revenue, which is expected for the end of the second quarter as this represents the beginning of the parks & recreation season. Income tax revenue is \$420K, or 59% of planned. The increase in income tax compared to 2021 is related to a change in the percent distributed to the fund. Charges for services revenue continues to rebound experiencing a 21% increase over last year.
- Parks & Recreation Fund expenditures are \$579K, or 32% of planned. Although programming and events are mostly back to pre-pandemic levels, staffing shortages have continued, resulting in less salary & benefit expenditures than anticipated. As the season continues material & supplies and contract services will increase. There is a 2% decrease in expenditures compared to 2021 resulting from a decrease in salaries & benefits. The decrease from 2021 is related to the movement of the recreation division back to the General Fund.
- Parks & Recreation Fund Balance ended at \$1.6M, which is an increase of \$602K resulting from revenues exceeding expenditures for the second quarter. Of this amount, \$318K is reserved for encumbrances.

Public Service Fund

- The Public Service Fund revenue is \$705K, or 60% of planned revenue, which is slightly higher than expected for the second quarter. Compared to 2021, revenue is down 33%, as some activity budgeted from the fund for 2021 has been moved back to the General Fund for 2022. Income tax revenue is down, resulting from a change in the percent distributed to the fund. See the income tax section of this report.
- Public Service Fund expenditures are \$504K, or 32%, of planned, which is lower than expected. Salaries and benefits are lower than expected because of vacant positions. Contract services and materials & supplies are related to projects and because the engineering division is short staffed some projects are behind schedule. Compared to 2021, expenditures have decreased by a significant amount as more activities were budgeted from the fund in 2021. However, there is a slight increase in salaries and benefits resulting from additional allocations of public service staff to this fund as responsibilities were analyzed and it was determined that a percentage of the employees' time is spent supporting the engineering division and therefore a portion of the salaries and benefits should be charged to this fund.
- Public Service Fund Balance ended at \$1.2M, which is an increase of \$200K resulting from revenues exceeding expenditures. Of this amount, \$400K is reserved for encumbrances.

Capital Improvement Fund

- The Capital Improvement Fund revenue is \$5.3M, or 58% of planned revenue, which is slightly higher than expected as of the end of the second quarter. Compared to 2021, revenue has increased by 2%, due to income tax collections which are discussed later in this report.
- Capital Improvement Fund expenditures are \$1.7M, or 7% of planned. When encumbrances are considered, it is 99% of planned. Compared to 2021, expenditures have increased by \$962K, or 126% as multi-year projects are closing out 2021 obligations.
- Fund balance ended at \$21.4M, which is an increase of \$3.6M resulting from revenue exceeding expenditures. Of this amount, all is reserved for encumbrances along with what is expected be received the rest of the year.
- Below is a list of projects planned for 2022 from the Capital Improvement Fund:

PROJECT TITLE	Department	Q2 Revised Budget	Q2 Actual	Q2 Encumbered	Available Budget
Asphalt Overlay	Public Service	2,590,000.00	-	2,590,000.00	-
Bridge Replacement Program	Public Service	435,100.00	-	435,100.00	-
Street Rebuild	Public Service	2,141,290.00	-	2,141,290.00	-
GNET Fiber Network Redundancy	IT	400,000.00	-	54,427.69	345,572.31
Park Renovations	Parks & Recreation	200,000.00	94,078.87	105,921.13	-
Pools Infrastructure & Maintenance	Parks & Recreation	150,000.00	32,113.34	117,886.66	-
Park and Trail Asphalt Resurfacing	Parks & Recreation	200,000.00	18,965.00	181,035.00	-
Academy Park Mountain Bike Trail	Parks & Recreation	250,000.00	-	250,000.00	-
City-Wide ADA Evaluation	Public Service	130,000.00	-	130,000.00	-
Big Walnut Trail Section 8	Parks & Recreation	75,000.00	-	75,000.00	-
Cherry Bottom Road Stabilization	Public Service	100,000.00	18,571.81	81,428.19	-
City Hall Renovation	Mayor	300,000.00	38,999.15	193,031.30	67,969.55
Facility Plan Design & Architecture	Mayor	500,000.00	-	58,000.00	442,000.00
Heil Drive Rebuild	Public Service	400,000.00	-	70,000.00	330,000.00
Morse Road Improvements	Public Service	100,000.00	-	100,000.00	-
Municipal Court HVAC Upgrade	Public Service	400,000.00	-	400,000.00	-
River Drive Street Improvements	Public Service	285,000.00	-	285,000.00	-
Sidewalk Maintenance Program	Public Service	1,200,000.00	-	1,200,000.00	-
Elevator Replacement	Public Service	250,000.00	-	250,000.00	-
EV Charging Stations	Development	30,000.00	-	-	30,000.00
Fleet Garage Equipment Replacement	Public Service	15,000.00	-	-	15,000.00
Network Switch Lifecycle Replace	IT	55,000.00	-	-	55,000.00
Police Equipment Replacement	Public Safety	275,000.00	18,730.59	206,269.41	50,000.00
Police Radio Replacement Program	Public Safety	225,000.00	-	225,000.00	-
IT Plotter Replacement Plan	IT	1,500.00	-	-	1,500.00
Play Elements and Surfacing Replace	Parks & Recreation	250,000.00	13,313.34	236,686.66	-
Price Road House Renovation	Parks & Recreation	200,000.00	-	200,000.00	-
SAN Equipment Replacement Program	IT	30,000.00	-	-	30,000.00
Physical Server Lifecycle Replace	IT	25,000.00	-	-	25,000.00
Street Lights at Intersections LED	Public Service	120,000.00	-	120,000.00	-
Street Equipment Replacement Prgm	Public Service	275,000.00	-	-	275,000.00
Stygler & Coronation Traffic Signal	Public Service	455,000.00	-	455,000.00	-
Traffic Signal Upgrades and Maint	Public Service	157,000.00	-	-	157,000.00
Land Acquisition Strategy for Dev	Development	300,000.00	300,000.00	-	-
REPORT TOTAL		12,519,890.00	534,772.10	10,161,076.04	1,824,041.86

Note: 2022 projects only. Previously approved and carried forward projects are not included.

City of Gahanna, Ohio
General Fund Comparative Statement
For the Quarter Ended June 30, 2022

	Budget Versus Actual				Q2 2022 Versus Q2 2021		
	Budgeted Amounts		Q2 Actual	Q2 Percent	2021 Actual	Difference	Percent
	Original	Q2 Budget					
Revenues							
Income Tax	20,174,100	20,174,100	10,905,806	54%	10,492,921	412,885	4%
Property Taxes	2,220,486	2,220,486	1,090,744	49%	1,048,929	41,815	4%
Fines & Fees	1,057,540	1,057,540	615,957	58%	312,631	303,326	97%
Charges for Services	1,189,190	1,189,190	579,578	49%	481,970	97,608	20%
Intergovernmental	996,000	996,000	648,274	65%	599,309	48,965	8%
Other Taxes	400,000	400,000	152,427	38%	102,411	50,016	49%
Interest & Investment Income	400,000	400,000	244,922	61%	285,878	(40,956)	-14%
Licenses & Permits	519,880	519,880	501,992	97%	262,712	239,280	91%
Other	6,000	6,000	326,283	5438%	72,214	254,069	352%
Total Revenues	26,963,196	26,963,196	15,065,983	56%	13,658,975	1,407,008	10%
Expenditures							
Salaries & Benefits	17,892,718	17,934,553	7,759,278	43%	7,110,755	648,523	9%
Materials & Supplies	2,076,885	2,483,062	947,823	38%	719,569	228,254	32%
Contract Services	5,913,530	7,417,540	2,653,450	36%	2,176,127	477,323	22%
Capital Outlay	-	304,230	32,472	11%	61,666	(29,194)	-47%
Debt Service							
Principal Retirement	470,000	470,000	-	0%	-	-	#DIV/0!
Interest & Fiscal Charges	57,375	57,375	28,688	50%	31,531	(2,843)	-9%
Total Expenditures	26,410,508	28,666,760	11,421,711	40%	10,099,648	1,322,063	13%
Excess of Expenditures (Over)/Under Revenues	552,688	(1,703,564)	3,644,272		3,559,327	84,945	2%
Other Financing Sources/(Uses)							
Issuance of Debt	-	-	-	#DIV/0!	-	-	#DIV/0!
Sale of Capital Assets	-	-	-	#DIV/0!	-	-	#DIV/0!
Transfer Out	(541,800)	(541,800)	(541,800)	100%	(231,645)	310,155	134%
Advance In	260,820	260,820	260,820	100%	266,490	(5,670)	2%
Total Other Financing Sources/(Uses)	(280,980)	(280,980)	(280,980)		34,845	(315,825)	-906%
Net Change in Fund Balance	271,708	(1,984,544)	3,363,292		3,594,172	(230,880)	-6%
Fund balance January 1	22,291,363	22,291,363	22,291,363		20,253,097	2,038,266	10%
Prior Year Encumbrance							
Appropriated	1,994,820	1,994,820	1,994,820				
Fund balance at June 30	24,557,891	22,301,639	27,649,475		23,847,269	3,802,206	16%
Reserved For Encumbrance			4,952,239		4,599,557	352,682	8%
Reserved For Emergency	6,700,000	6,700,000	6,700,000		5,900,000	800,000	14%
Unreserved Fund Balance	17,857,891	15,601,639	15,997,236		13,347,712	2,649,524	20%

City of Gahanna, Ohio
Public Safety Fund Comparative Statement
For the Quarter Ended June 30, 2022

	Budget Versus Actual				Q2 2022 Versus Q2 2021		
	Budgeted Amounts		Q2 Actual	Q2 Percent	2021 Actual	Difference	Percent
	Original	Q2 Budget					
Revenues							
Income Tax	1,133,635	1,133,635	665,678	59%	669,046	(3,368)	-1%
Charges for Services	203,000	203,000	86,897	43%	34,408	52,489	153%
Fines & Fees	9,500	9,500	8,156	86%	9,045	(889)	-10%
Total Revenues	1,346,135	1,346,135	760,731	57%	712,499	48,232	7%
Expenditures							
Salaries & Benefits	554,045	554,045	166,980	30%	156,166	10,814	7%
Contract Services	5,000	5,000	2,544	51%	3,370	(826)	-25%
Total Expenditures	559,045	559,045	169,524	30%	159,536	9,988	6%
Excess of Expenditures (Over)/Under Revenues	787,090	787,090	591,207		552,963	38,244	7%
Other Financing Sources/(Uses)							
Transfer Out	(867,903)	(867,903)	(463,237)	53%	(344,867)	118,370	34%
Total Other Financing Sources/(Uses)	(867,903)	(867,903)	(463,237)		(344,867)	(118,370)	34%
Net Change in Fund Balance	(80,813)	(80,813)	127,970		208,096	(80,126)	-39%
Fund balance January 1	606,493	606,493	606,493		384,736	221,757	58%
Prior Year Encumbrance Appropriated	-	-	-				
Fund balance at June 30	525,680	525,680	734,463		592,832	141,631	24%
Reserved For Encumbrance			3,891		2,883	1,008	35%
Unreserved Fund Balance	525,680	525,680	730,572		589,949	140,623	24%

City of Gahanna, Ohio
Parks Recreation Fund Comparative Statement
For the Quarter Ended June 30, 2022

	Budget Versus Actual				Q2 2022 Versus Q2 2021		
	Budgeted Amounts		Q2 Actual	Q2 Percent	2021 Actual	Difference	Percent
	Original	Q2 Budget					
Revenues							
Income Tax	715,980	715,980	420,428	59%	308,790	111,638	36%
Charges for Services	906,000	906,000	755,599	83%	625,122	130,477	21%
Fines & Fees	6,000	6,000	5,151	86%	4,175	976	23%
Other	-	-	225	#DIV/0!	-	225	#DIV/0!
Total Revenues	1,627,980	1,627,980	1,181,403	73%	938,087	243,316	26%
Expenditures							
Salaries & Benefits	1,218,654	1,218,654	384,369	32%	420,579	(36,210)	-9%
Materials & Supplies	281,880	333,953	117,395	35%	100,557	16,838	17%
Contract Services	219,900	244,732	77,357	32%	68,133	9,224	14%
Total Expenditures	1,720,434	1,797,339	579,121	32%	589,269	(10,148)	-2%
Excess of Expenditures (Over)/Under Revenues	(92,454)	(169,359)	602,282		348,818	253,464	73%
Fund balance January 1	937,591	937,591	937,591		898,136	39,455	4%
Prior Year Encumbrance							
Appropriated	76,906	76,906	76,906				
Fund balance at June 30	922,043	845,138	1,616,779		1,246,954	369,825	30%
Reserved For Encumbrance			318,423		239,274	79,149	33%
Unreserved Fund Balance	922,043	845,138	1,298,356		1,007,680	290,676	29%

City of Gahanna, Ohio
Public Service Fund Comparative Statement
For the Quarter Ended June 30, 2022

	Budget Versus Actual				Q2 2022 Versus Q2 2021		
	Budgeted Amounts		Q2 Actual	Q2 Percent	2021 Actual	Difference	Percent
	Original	Q2 Budget					
Revenues							
Income Tax	1,133,635	1,133,635	665,678	59%	737,666	(71,988)	-10%
Fines & Fees	34,500	34,500	38,653	112%	302,520	(263,867)	-87%
Other	-	-	982	#DIV/0!	19,855	(18,873)	-95%
Total Revenues	1,168,135	1,168,135	705,313	60%	1,060,041	(354,728)	-33%
Expenditures							
Salaries & Benefits	1,041,225	1,041,225	402,359	39%	360,134	42,225	12%
Materials & Supplies	40,600	159,519	46,588	29%	193,234	(146,646)	-76%
Contract Services	176,021	369,975	55,431	15%	448,838	(393,407)	-88%
Total Expenditures	1,257,846	1,570,719	504,378	32%	1,002,206	(497,828)	-50%
Excess of Expenditures (Over)/Under Revenues	(89,711)	(402,584)	200,935		57,835	143,100	247%
Fund balance January 1	751,199	751,199	751,199		962,559	(211,360)	-22%
Prior Year Encumbrance							
Appropriated	312,872	312,872	312,872				
Fund balance at June 30	974,360	661,487	1,265,006		1,020,394	244,612	24%
Reserved For Encumbrance			400,611		595,152	(194,541)	-33%
Unreserved Fund Balance	974,360	661,487	864,395		425,242	439,153	103%

City of Gahanna, Ohio
Capital Improvement Fund Comparative Statement
For the Quarter Ended June 30, 2022

	Budget Versus Actual				Q2 2022 Versus Q2 2021		
	Budgeted Amounts		Q2 Actual	Q2 Percent	2021 Actual	Difference	Percent
	Original	Q2 Budget					
Revenues							
Income Tax	8,949,750	8,949,750	5,255,352	59%	5,146,505	108,847	2%
Fines & Fees	150,000	150,000	64,386	43%	69,580	(5,194)	-7%
Total Revenues	9,099,750	9,099,750	5,319,738	58%	5,216,085	103,653	2%
Expenditures							
Capital Outlay	12,519,889	26,102,985	1,723,840	7%	761,815	962,025	126%
Total Expenditures	12,519,889	26,102,985	1,723,840	7%	761,815	962,025	126%
Excess of Expenditures (Over)/Under Revenues	(3,420,139)	(17,003,235)	3,595,898		4,454,270	(858,372)	-19%
Other Financing Sources/(Uses)							
Transfer In	50,000	50,000	-	0%	-	-	#DIV/0!
Total Other Financing Sources/(Uses)	50,000	50,000	-	0%	-	-	#DIV/0!
Net Change in Fund Balance	(3,370,139)	(16,953,235)	3,595,898				
Fund balance January 1	4,405,899	4,405,899	4,405,899		14,700,519	(10,294,620)	-70%
Prior Year Encumbrance							
Appropriated	13,417,096	13,417,096	13,417,096				
Fund balance at June 30	14,452,856	869,760	21,418,893		19,154,789	2,264,104	12%
Reserved For Encumbrance			21,983,767		18,582,516	3,401,251	18%
Unreserved Fund Balance	14,452,856	869,760	(564,874)		572,273	(1,137,147)	-199%

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, 2022.

ALL FUNDS SUMMARY THROUGH 06/30/2022							
FUND		BEGINNING CASH BALANCE +	TOTAL RECEIPTS -	TOTAL EXPENDITURES =	ENDING CASH BALANCE -	OUTSTANDING ENCUMBRANCES =	UNENCUMBERED BALANCE
1010	GENERAL FUND	24,286,182.65	15,326,803.27	11,963,510.70	27,649,475.22	4,952,239.29	22,697,235.93
2200	STREET FUND	1,620,983.29	1,101,105.00	1,400,253.09	1,321,835.20	907,795.81	414,039.39
2220	STATE HIGHWAY FUND	536,227.81	77,524.67	71,206.62	542,545.86	36,253.67	506,292.19
2240	TAX INCREMENT FUND	5,537,430.86	1,930,208.63	356,372.55	7,111,266.94	4,270,638.90	2,840,628.04
2250	LAW ENFORCEMENT TRU	58,947.30	15,953.20	4,311.92	70,588.58	172.58	70,416.00
2260	ENFORCE & EDUCATION	40,174.77	840.00	-	41,014.77	-	41,014.77
2270	PARKS & REC DONATIO	12,796.20	1,300.00	-	14,096.20	-	14,096.20
2280	PERMANENT IMPROVEME	97,214.84	-	-	97,214.84	-	97,214.84
2290	CLERK OF COURT COMP	236,138.30	10,896.00	36,773.40	210,260.90	23,556.60	186,704.30
2310	COUNTY PERMISSIVE F	65,990.56	-	-	65,990.56	-	65,990.56
2320	CUL-DE-SAC MAINTENA	42,026.83	-	-	42,026.83	-	42,026.83
2330	ARP FUND	1,788,633.19	7,419.30	176,483.75	1,619,568.74	338,924.34	1,280,644.40
2340	COURT COMPUTERIZATI	43,349.00	4,086.00	870.00	46,565.00	1,025.00	45,540.00
2350	FED LAW ENFORCE TRU	41,323.70	14.52	27,829.96	13,508.26	4,187.08	9,321.18
2360	TREASURY EQUIT SHAR	97,311.45	66,620.62	55,888.13	108,043.94	49,128.81	58,915.13
2370	AG PEACE OFFICER TR	6,458.86	32,804.40	-	39,263.26	-	39,263.26
2380	STREET TREE FUND	47,215.00	-	-	47,215.00	-	47,215.00
2400	PUBLIC SAFETY FUND	606,492.87	760,730.65	632,760.67	734,462.85	3,891.00	730,571.85
2410	RIGHT OF WAY FUND	676,117.50	36,778.42	7,218.75	705,677.17	55,806.25	649,870.92
2420	PARKS & RECREATION	1,014,497.80	1,181,402.86	579,120.59	1,616,780.07	318,423.37	1,298,356.70
2430	PUBLIC SERVICE FUND	1,064,071.58	705,312.88	504,377.31	1,265,007.15	400,611.28	864,395.87
3220	STATE CAPITAL GRANT	0.07	-	-	0.07	-	0.07
3250	CAPITAL IMPROVEMENT	17,822,995.71	5,319,737.56	1,723,839.91	21,418,893.36	21,983,766.94	(564,873.58)
3270	PARK FUND	113,037.38	72,000.00	-	185,037.38	-	185,037.38
3280	PARK-IN-LIEU OF FEE	12,943.05	-	-	12,943.05	-	12,943.05
3290	COURT BUILDING FUND	320,190.18	6,812.00	-	327,002.18	-	327,002.18
3300	FEDERAL HIGHWAY GRA	65,315.56	-	-	65,315.56	-	65,315.56
4310	BOND RETIREMENT FUN	1,148,547.56	1,482,139.03	301,511.05	2,329,175.54	1,903,804.85	425,370.69
5100	POLICE PENSION FUND	671,133.41	664,598.62	564,927.10	770,804.93	-	770,804.93
5150	POLICE DUTY WEAPONS	19,750.71	1,041.15	5,806.50	14,985.36	428.60	14,556.76
5300	PUBLIC LANDSCAPE TR	7,816.20	-	-	7,816.20	-	7,816.20
6310	STORMWATER FUND	3,752,328.32	614,761.77	456,108.22	3,910,981.87	2,144,574.86	1,766,407.01
6410	OEPA GRANT FUND	913.45	-	-	913.45	-	913.45
6510	WATER FUND	7,036,575.85	4,260,515.36	4,127,101.96	7,169,989.25	6,063,090.39	1,106,898.86
6520	WATER CAPITAL FUND	4,995,403.53	472,559.21	101,613.44	5,366,349.30	2,749,069.19	2,617,280.11
6610	SEWER FUND	6,884,773.74	3,950,778.50	3,704,717.63	7,130,834.61	5,890,745.63	1,240,088.98
6620	SEWER CAPITAL FUND	4,110,695.58	541,269.09	170,248.55	4,481,716.12	1,906,214.22	2,575,501.90
7500	LEAVE PAY-OUT RESER	153,416.40	239,000.00	95,797.26	296,619.14	-	296,619.14
8000	UNCLAIMED FUND	31,327.15	35.00	-	31,362.15	-	31,362.15
8200	SPEICAL ASSESSMENT	-	35,843.42	35,843.42	-	35,843.42	(35,843.42)
8350	SENIOR ESCROW FUND	9,577.91	564.50	1,400.00	8,742.41	-	8,742.41
8360	PARK FACILITY DEPOS	19,531.00	(2,982.50)	-	16,548.50	-	16,548.50
8370	VETERANS MEMORIAL F	6,572.60	1,438.00	992.34	7,018.26	2,381.44	4,636.82
8380	RECREATION SCHOLARS	16,115.50	(9,446.13)	-	6,669.37	-	6,669.37
8500	REFUSE ESCROW FUND	757,830.84	1,334,269.86	1,201,691.44	890,409.26	1,536,135.63	(645,726.37)
8600	DEVELOPERS ESCROW F	667,778.12	388,419.18	73,649.50	982,547.80	882,041.03	100,506.77
9000	WORKERS COMP FUND	649,645.57	107,022.89	198,000.43	558,668.03	-	558,668.03
	REPORT TOTALS:	87,193,799.75	40,740,176.93	28,580,226.19	99,353,750.49	56,460,750.18	42,893,000.31

ACCOUNT INFORMATION					2022 BUDGET			2022 Q2 ACTUAL VS BUDGET				2022 VS 2021		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2021 ACTUAL	2022 VS 2021	% CHANGE
1010	10111400	5300	MATERIALS & SUPPLIES	E	80,900.00	82.00	80,982.00	10,003.30	70,896.30	82.40	99.90	14,283.56	(4,280.26)	-30%
1010	10111400	5310	GEN SERVICES OFFICE EXPENSE	E	21,300.00	-	21,300.00	16,691.06	3,108.94	1,500.00	93.00	739.08	15,951.98	2158%
1010	10111400	5325	GEN SERVICES UTILITIES	E	366,000.00	-	366,000.00	151,907.06	214,092.94	-	100.00	9,243.99	142,663.07	1543%
1010	10111400	5505	GEN SERVICES CAPITAL PROJ	E	-	45,579.44	45,579.44	-	45,579.44	-	100.00	-	-	0%
1010	10111410	4205	LANDS&BUILD FINES & FEES	R	-	-	-	(1,378.86)	-	1,378.86	100.00	(928.02)	450.84	49%
1010	10111410	4510	SALE OF CAPITAL ASSETS	R	-	-	-	(1,908.00)	-	1,908.00	100.00	-	1,908.00	0%
1010	10111410	4515	LANDS&BUILD INS PROCEEDS	R	-	-	-	-	-	-	0.00	(20,238.56)	(20,238.56)	-100%
1010	10111410	4600	MISCELLANEOUS	R	-	-	-	(669.72)	-	669.72	100.00	-	669.72	0%
1010	10111410	5105	LANDS&BUILD FULL TIME WAGES	E	74,513.00	-	74,513.00	35,168.12	-	39,344.88	47.20	34,950.77	217.35	1%
1010	10111410	5110	LANDS&BUILD PART-TIME WAGES	E	-	-	-	3,693.68	-	(3,693.68)	100.00	-	3,693.68	0%
1010	10111410	5115	LANDS&BUILD OVERTIME	E	2,000.00	-	2,000.00	1,407.02	-	592.98	70.40	582.51	824.51	142%
1010	10111410	5130	LANDS&BUILD RETIREMENT	E	10,656.00	-	10,656.00	5,553.65	-	5,102.35	52.10	4,783.90	769.75	16%
1010	10111410	5135	LANDS&BUILD INSURANCE	E	22,144.00	-	22,144.00	11,183.59	-	10,960.41	50.50	11,838.30	(654.71)	-6%
1010	10111410	5140	LANDS&BUILD WORKERS COMP	E	1,157.00	-	1,157.00	604.02	-	552.98	52.20	506.72	97.30	19%
1010	10111410	5145	LANDS&BUILD MEDICARE	E	1,098.00	-	1,098.00	573.77	-	524.23	52.30	513.78	59.99	12%
1010	10111410	5150	LANDS&BUILD UNIFORM ALLOW	E	1,400.00	-	1,400.00	-	-	1,400.00	0.00	600.00	(600.00)	-100%
1010	10111410	5160	LANDS&BUILD OTHER BENEFITS	E	30.00	-	30.00	15.00	-	15.00	50.00	15.00	-	0%
1010	10111410	5205	LANDS&BUILD CONTRACT SERVICES	E	166,760.00	125,710.69	292,470.69	102,889.85	165,113.92	24,466.92	91.60	91,278.06	11,611.79	13%
1010	10111410	5210	LANDS&BUILD PROF SERVICES	E	-	16,515.70	16,515.70	3,000.00	13,515.70	-	100.00	653.35	2,346.65	359%
1010	10111410	5220	LANDS&BUILD MAINT SERVICES	E	105,700.00	7,903.89	113,603.89	27,671.34	86,053.83	(121.28)	100.10	148,075.25	(120,403.91)	-81%
1010	10111410	5300	LANDS&BUILD MATERIALS&SUPPLIES	E	97,800.00	46,659.53	144,459.53	51,384.22	82,955.42	10,119.89	93.00	32,220.76	19,163.46	59%
1010	10111410	5310	LANDS&BUILD OFFICE EXPENSE	E	2,200.00	8,574.44	10,774.44	1,074.00	9,700.44	-	100.00	144.38	929.62	644%
1010	10111410	5325	LANDS&BUILD UTILITIES	E	-	-	-	-	-	-	0.00	204.23	(204.23)	-100%
1010	10111410	5510	LANDS&BUILD CAPITAL EQUIP	E	-	9,305.60	9,305.60	-	9,305.60	-	100.00	-	-	0%
1010	10111450	5205	ENGINEERING CONTRACT SERVICES	E	-	54,022.37	54,022.37	-	54,022.37	-	100.00	-	-	0%
1010	10111450	5210	ENGINEERING PROF SERVICES	E	-	153,610.00	153,610.00	-	3,610.00	150,000.00	2.40	-	-	0%
1010	10111450	5505	ENGINEERING CAPITAL PROJ	E	-	59,227.26	59,227.26	225.20	59,002.06	-	100.00	35,467.50	(35,242.30)	-99%
Total 11 PUBLIC SERVICE					1,440,591.00	537,128.23	1,977,719.23	405,494.56	1,013,001.55	559,223.12	71.70	406,077.31	(582.75)	0%
Total 20 GENERAL GOVERNMENT					(18,320,767.00)	860,834.49	(17,459,932.51)	(11,231,148.15)	2,444,591.74	(8,673,376.10)	50.30	(11,022,794.31)	(208,353.84)	2%
1010	10110110	4100	POLICE GRANTS	R	-	-	-	(1,078.73)	-	1,078.73	100.00	(359.40)	719.33	200%
1010	10110110	4200	POLICE LICENSES & PERMITS	R	-	-	-	(20,900.00)	-	20,900.00	100.00	(21,220.00)	(320.00)	-2%
1010	10110110	4205	POLICE FINES & FEES	R	-	-	-	(11,502.00)	-	11,502.00	100.00	(5,286.00)	6,216.00	118%
1010	10110110	4300	POLICE CHARGES FOR SERVICES	R	-	-	-	(2,478.25)	-	2,478.25	100.00	(11,443.00)	(8,964.75)	-78%
1010	10110110	4600	MISCELLANEOUS	R	-	-	-	(2,759.64)	-	2,759.64	100.00	(195.00)	2,564.64	1315%
1010	10110110	5105	POLICE FULL TIME WAGES	E	5,922,930.00	-	5,922,930.00	2,627,306.92	-	3,295,623.08	44.40	2,544,689.60	82,617.32	3%
1010	10110110	5110	POLICE PART-TIME WAGES	E	101,672.00	-	101,672.00	48,638.80	-	53,033.20	47.80	27,633.53	21,005.27	76%
1010	10110110	5115	POLICE OVERTIME	E	225,000.00	-	225,000.00	135,403.98	-	89,596.02	60.20	97,135.35	38,268.63	39%
1010	10110110	5130	POLICE RETIREMENT	E	24,139.00	-	24,139.00	6,809.45	-	17,329.55	28.20	7,297.23	(487.78)	-7%
1010	10110110	5135	POLICE INSURANCE	E	1,463,957.00	-	1,463,957.00	709,864.27	-	754,092.73	48.50	725,230.18	(15,365.91)	-2%
1010	10110110	5140	POLICE WORKERS COMP	E	93,806.00	-	93,806.00	42,165.79	-	51,640.21	44.90	38,235.91	3,929.88	10%
1010	10110110	5145	POLICE MEDICARE	E	89,294.00	-	89,294.00	39,912.15	-	49,381.85	44.70	38,407.55	1,504.60	4%
1010	10110110	5150	POLICE UNIFORM ALLOW	E	163,750.00	19,377.85	183,127.85	99,590.80	83,537.05	-	100.00	56,507.27	43,083.53	76%
1010	10110110	5160	POLICE OTHER BENEFITS	E	1,740.00	-	1,740.00	829.99	-	910.01	47.70	867.50	(37.51)	-4%
1010	10110110	5205	POLICE CONTRACT SERVICES	E	305,448.00	85,346.99	390,794.99	208,009.80	182,785.19	-	100.00	94,735.55	113,274.25	120%
1010	10110110	5210	POLICE PROF SERVICES	E	73,800.00	22,668.88	96,468.88	28,537.79	67,931.09	-	100.00	24,696.37	3,841.42	16%
1010	10110110	5215	POLICE TECH SERVICES	E	166,500.00	29,126.27	195,626.27	64,175.42	132,502.83	(1,051.98)	100.50	93,195.98	(29,020.56)	-31%
1010	10110110	5225	POLICE PROF DEVELOPMENT	E	72,400.00	4,356.71	76,756.71	49,261.08	27,495.63	-	100.00	41,896.67	7,364.41	18%
1010	10110110	5300	POLICE MATERIALS&SUPPLIES	E	67,700.00	18,421.99	86,121.99	33,498.53	39,813.15	12,810.31	85.10	30,972.93	2,525.60	8%
1010	10110110	5306	POLICE FLEET SERVICES	E	14,500.00	8,509.95	23,009.95	8,500.00	14,509.95	-	100.00	7,300.00	1,200.00	16%
1010	10110110	5310	POLICE OFFICE EXPENSE	E	14,400.00	249.47	14,649.47	11,783.93	2,735.54	130.00	99.10	10,584.66	1,199.27	11%
1010	10110110	5505	POLICE CAPITAL PROJ	E	-	18,257.00	18,257.00	-	18,257.00	-	100.00	-	-	0%
1010	10110110	5510	POLICE CAPITAL EQUIP	E	-	64,864.57	64,864.57	4,872.88	59,991.69	-	100.00	16,064.58	(11,191.70)	-70%
1010	10110120	5105	SAFETY ADMIN FULL TIME WAGES	E	402,090.00	-	402,090.00	138,374.16	-	263,715.84	34.40	147,117.74	(8,743.58)	-6%
1010	10110120	5110	PART-TIME WAGES	E	43,715.00	-	43,715.00	19,780.32	-	23,934.68	45.20	19,440.00	340.32	2%
1010	10110120	5115	SAFETY ADMIN OVERTIME	E	5,000.00	-	5,000.00	4,516.13	-	483.87	90.30	2,966.19	1,549.94	52%
1010	10110120	5130	SAFETY ADMIN RETIREMENT	E	62,376.00	-	62,376.00	22,345.07	-	40,030.93	35.80	19,992.92	2,352.15	12%
1010	10110120	5135	SAFETY ADMIN INSURANCE	E	124,950.00	-	124,950.00	46,335.23	-	78,614.77	37.10	49,616.84	(3,281.61)	-7%
1010	10110120	5140	SAFETY ADMIN WORKERS COMP	E	6,721.00	-	6,721.00	2,394.51	-	4,326.49	35.60	2,138.63	255.88	12%
1010	10110120	5145	SAFETY ADMIN MEDICARE	E	5,710.00	-	5,710.00	2,251.98	-	3,458.02	39.40	2,018.38	233.60	12%
1010	10110120	5160	SAFETY ADMIN OTHER BENEFITS	E	233.00	-	233.00	74.35	-	158.65	31.90	86.22	(11.87)	-14%
1010	10110120	5205	SAFETY ADMIN CONTRACT SERVICES	E	145,000.00	107,404.30	252,404.30	101,229.69	151,174.61	-	100.00	10,040.07	91,189.62	908%
1010	10110130	5105	DISPATCH FULL TIME WAGES	E	923,348.00	(5,350.00)	917,998.00	310,713.51	-	607,284.49	33.80	331,789.34	(21,075.83)	-6%
1010	10110130	5110	PART-TIME WAGES	E	-	20,000.00	20,000.00	2,252.05	-	17,747.95	11.30	-	2,252.05	0%
1010	10110130	5115	DISPATCH OVERTIME	E	100,000.00	1,000.00	101,000.00	60,804.26	-	40,195.74	60.20	36,537.02	24,267.24	66%

ACCOUNT INFORMATION					2022 BUDGET			2022 Q2 ACTUAL VS BUDGET				2022 VS 2021		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2021 ACTUAL	2022 VS 2021	% CHANGE
1010	10109000	5310	DEV OFFICE EXPENSE	E	60,700.00	9,754.10	70,454.10	32,326.33	28,227.98	9,899.79	85.90	16,480.45	15,845.88	96%
			Total 09 DEVELOPMENT		560,083.00	248,993.55	809,076.55	426,278.38	81,627.73	301,170.44	62.80	-	(426,278.38)	0%
1010	10111430	4200	ZONING LICENSES & PERMITS	R	-	-	-	-	-	-	0.00	250.00	250.00	-100%
1010	10111430	5310	ZONING OFFICE EXPENSE	E	-	-	-	-	-	-	0.00	597.00	(597.00)	-100%
1010	10111430	5325	ZONING UTILITIES	E	-	-	-	-	-	-	0.00	1,567.28	(1,567.28)	-100%
1010	10111440	5205	BUILDING CONTRACT SERVICES	E	-	-	-	-	-	-	0.00	8,391.91	(8,391.91)	-100%
1010	10111440	5211	BUILDING REGULATORY SERVICES	E	-	-	-	-	-	-	0.00	5,669.05	(5,669.05)	-100%
1010	10111440	5310	BUILDING OFFICE EXPENSE	E	-	-	-	-	-	-	0.00	240.00	(240.00)	-100%
1010	10111440	5325	BUILDING UTILITIES	E	-	-	-	-	-	-	0.00	132.57	(132.57)	-100%
1010	10111440	5505	CAPITAL PROJECT/IMPROVEMENT	E	-	40,000.00	40,000.00	9,491.00	30,509.00	-	100.00	-	9,491.00	0%
			Total 11 PUBLIC SERVICE		-	40,000.00	40,000.00	9,491.00	30,509.00	-	100.00	597,319.81	(587,828.81)	98%
1010	10112000	4200	LICENSES & PERMITS	R	(469,880.00)	-	(469,880.00)	(460,071.72)	-	(9,808.28)	97.90	(240,925.42)	219,146.30	91%
1010	10112000	4205	CITY PLANNER FINES & FEES	R	(35,260.00)	-	(35,260.00)	(27,636.53)	-	(7,623.47)	78.40	(22,887.35)	4,749.18	21%
1010	10112000	5105	CITY PLANNER FULL TIME WAGES	E	616,376.00	-	616,376.00	263,774.20	-	352,601.80	42.80	231,129.13	32,645.07	14%
1010	10112000	5110	CITY PLANNER PART-TIME WAGES	E	37,356.00	-	37,356.00	18,308.79	-	19,047.21	49.00	15,673.04	2,635.75	17%
1010	10112000	5115	CITY PLANNER OVERTIME	E	2,500.00	-	2,500.00	1,606.53	-	893.47	64.30	1,060.28	546.25	52%
1010	10112000	5130	CITY PLANNER RETIREMENT	E	91,345.00	-	91,345.00	39,313.09	-	52,031.91	43.00	34,623.12	4,689.97	14%
1010	10112000	5135	CITY PLANNER INSURANCE	E	203,215.00	-	203,215.00	90,920.26	-	112,294.74	44.70	83,757.82	7,162.44	9%
1010	10112000	5140	CITY PLANNER WORKERS COMP	E	9,876.00	-	9,876.00	4,246.54	-	5,629.46	43.00	3,545.66	700.88	20%
1010	10112000	5145	CITY PLANNER MEDICARE	E	9,432.00	-	9,432.00	4,003.43	-	5,428.57	42.40	3,509.25	494.18	14%
1010	10112000	5150	UNIFORM ALLOWANCE	E	3,600.00	-	3,600.00	-	-	3,600.00	0.00	1,200.00	(1,200.00)	-100%
1010	10112000	5160	CITY PLANNER OTHER BENEFITS	E	300.00	-	300.00	127.44	-	172.56	42.50	137.50	(10.06)	-7%
1010	10112000	5205	CITY PLANNER CONTRACT SERVICES	E	150,000.00	17,454.87	167,454.87	70,442.41	83,341.68	13,670.78	91.80	50,935.72	19,506.69	38%
1010	10112000	5210	CITY PLANNER PROF SERVICES	E	5,000.00	127,750.00	132,750.00	13,850.00	118,900.00	-	100.00	-	13,850.00	0%
1010	10112000	5211	REGULATORY SERVICES	E	50,000.00	33,718.00	83,718.00	6,113.32	9,413.47	68,191.21	18.50	3,765.30	2,348.02	62%
1010	10112000	5215	CITY PLANNER TECH SERVICES	E	33,000.00	3,633.00	36,633.00	34,711.00	-	1,922.00	94.80	-	34,711.00	0%
1010	10112000	5220	MAINTENANCE SERVICES	E	7,500.00	-	7,500.00	1,607.50	3,392.50	2,500.00	66.70	-	1,607.50	0%
1010	10112000	5310	CITY PLANNER OFFICE EXPENSE	E	6,300.00	3,496.65	9,796.65	2,317.31	4,006.21	3,473.13	64.50	1,160.50	1,156.81	100%
			Total 12 CITY PLANNER		720,660.00	186,052.52	906,712.52	63,633.57	219,053.86	624,025.09	31.20	166,684.55	(103,050.98)	62%
			Total 40 COMMUNITY ENVIRONMENT		2,748,060.00	661,868.38	3,409,928.38	1,225,118.13	669,163.40	1,515,646.85	55.60	1,380,791.02	(155,672.89)	11%
1010	10108300	5115	OVERTIME	E	-	-	-	137.58	-	(137.58)	100.00	-	137.58	0%
1010	10108300	5130	CREEKSIDE RETIREMENT	E	-	-	-	19.26	-	(19.26)	100.00	-	19.26	0%
1010	10108300	5135	CREEKSIDE INSURANCE	E	-	-	-	0.19	-	(0.19)	100.00	-	0.19	0%
1010	10108300	5140	CREEKSIDE WORKERS COMP	E	-	-	-	2.06	-	(2.06)	100.00	-	2.06	0%
1010	10108300	5145	CREEKSIDE MEDICARE	E	-	-	-	1.99	-	(1.99)	100.00	-	1.99	0%
1010	10108300	5160	CREEKSIDE OTHER BENEFITS	E	-	-	-	0.33	-	(0.33)	100.00	-	0.33	0%
1010	10108300	5205	CREEKSIDE CONTRACT SERVICES	E	-	879.65	879.65	879.65	-	-	100.00	1,807.21	(927.56)	-51%
1010	10108300	5300	CREEKSIDE MATERIALS&SUPPLIES	E	-	-	-	-	-	-	0.00	8,838.32	(8,838.32)	-100%
1010	10108300	5500	CREEKSIDE CAPITAL MAINT	E	-	-	-	-	-	-	0.00	1,650.00	(1,650.00)	-100%
1010	10108310	4300	PARKS CHARGES FOR SERVICES	R	(120,500.00)	-	(120,500.00)	(61,126.00)	-	(59,374.00)	50.70	(66,795.00)	(5,669.00)	-8%
1010	10108310	4600	PARKS MISCELLANEOUS	R	-	-	-	-	-	-	0.00	(3,920.00)	(3,920.00)	-100%
1010	10108310	5105	PARKS SRVC FULL TIME WAGES	E	1,022,388.00	-	1,022,388.00	465,033.56	-	557,354.44	45.50	351,293.49	113,740.07	32%
1010	10108310	5110	PARKS SRVC PART-TIME WAGES	E	401,504.00	-	401,504.00	142,775.94	-	258,728.06	35.60	175,249.02	(32,473.08)	-19%
1010	10108310	5115	PARKS SRVC OVERTIME	E	15,000.00	-	15,000.00	8,209.68	-	6,790.32	54.70	5,342.76	2,866.92	54%
1010	10108310	5130	PARKS SRVC RETIREMENT	E	200,392.00	-	200,392.00	84,854.66	-	115,537.34	42.30	74,358.92	10,495.74	14%
1010	10108310	5135	PARKS SRVC INSURANCE	E	336,232.00	-	336,232.00	175,341.08	-	160,890.92	52.10	158,634.56	16,706.52	11%
1010	10108310	5140	PARKS SRVC WORKERS COMP	E	21,669.00	-	21,669.00	9,212.04	-	12,456.96	42.50	7,853.59	1,358.45	17%
1010	10108310	5145	PARKS SRVC MEDICARE	E	20,649.00	-	20,649.00	8,654.12	-	11,994.88	41.90	7,602.84	1,051.28	14%
1010	10108310	5150	PARKS SRVC UNIFORM ALLOW	E	11,100.00	-	11,100.00	3,800.61	7,159.49	139.90	98.70	7,706.11	(3,905.50)	-51%
1010	10108310	5160	PARKS SRVC OTHER BENEFITS	E	967.00	-	967.00	306.68	-	660.32	31.70	415.00	(108.32)	-26%
1010	10108310	5205	PARKS SRVC CONTRACT SRVC	E	330,000.00	53,830.79	383,830.79	141,700.83	180,906.21	61,223.75	84.00	128,036.05	13,664.78	11%
1010	10108310	5210	PARKS SRVC PROF SRVC	E	110,000.00	500.00	110,500.00	6,983.45	103,516.48	0.07	100.00	720.00	6,263.45	870%
1010	10108310	5215	PARKS SRVC TECH SRVC	E	1,800.00	-	1,800.00	-	-	1,800.00	0.00	1,550.00	(1,550.00)	-100%
1010	10108310	5300	PARKS SRVC MATERIALS&SUPPLIES	E	225,000.00	20,582.79	245,582.79	70,653.44	86,238.94	88,690.41	63.90	92,714.82	(22,061.38)	-24%
1010	10108310	5310	PARKS SRVC OFFICE EXPENSE	E	8,000.00	1,496.86	9,496.86	1,026.20	1,470.66	7,000.00	26.30	2,233.32	(1,207.12)	-54%
1010	10108310	5325	UTILITIES	E	-	-	-	-	-	-	0.00	316.13	(316.13)	-100%
1010	10108320	4300	RECREATION CHARGES FOR SERVICE	R	(218,000.00)	-	(218,000.00)	(62,372.30)	-	(155,627.70)	28.60	-	62,372.30	0%
1010	10108320	4600	MISCELLANEOUS	R	-	-	-	(15,000.00)	-	15,000.00	100.00	-	15,000.00	0%
1010	10108320	5105	REC PROG FULL TIME WAGES	E	189,942.00	-	189,942.00	44,245.51	-	145,696.49	23.30	-	44,245.51	0%
1010	10108320	5110	REC PROG PART-TIME WAGES	E	100,000.00	-	100,000.00	60.90	-	99,939.10	0.10	-	60.90	0%
1010	10108320	5115	OVERTIME	E	1,500.00	-	1,500.00	-	-	1,500.00	0.00	-	-	0%
1010	10108320	5130	REC PROG RETIREMENT	E	39,787.00	-	39,787.00	6,183.72	-	33,603.28	15.50	-	6,183.72	0%
1010	10108320	5135	REC PROG INSURANCE	E	30,785.00	-	30,785.00	10,256.03	-	20,528.97	33.30	-	10,256.03	0%
1010	10108320	5140	REC PROG WORKERS COMP	E	4,294.00	-	4,294.00	662.59	-	3,631.41	15.40	-	662.59	0%

ACCOUNT INFORMATION					2022 BUDGET			2022 Q2 ACTUAL VS BUDGET				2022 VS 2021		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2021 ACTUAL	2022 VS 2021	% CHANGE
1010	10108320	5145	REC PROG MEDICARE	E	4,134.00	-	4,134.00	636.18	-	3,497.82	15.40	-	636.18	0%
1010	10108320	5160	REC PROG OTHER BENEFITS	E	99.00	-	99.00	17.50	-	81.50	17.70	-	17.50	0%
1010	10108320	5205	REC PROG CONTRACT SERVICES	E	204,000.00	-	204,000.00	60,997.85	69,015.40	73,986.75	63.70	5,854.53	55,143.32	942%
1010	10108320	5210	REC PROG PROF SERVICES	E	70,000.00	-	70,000.00	15,353.98	54,646.02	-	100.00	-	15,353.98	0%
1010	10108320	5215	REC PROG TECH SERVICES	E	5,000.00	-	5,000.00	4,632.00	368.00	-	100.00	-	4,632.00	0%
1010	10108320	5225	REC PROG PROF DEVELOPMENT	E	1,000.00	-	1,000.00	-	-	1,000.00	0.00	128.62	(128.62)	-100%
1010	10108320	5300	REC PROG MATERIALS&SUPPLIES	E	30,000.00	-	30,000.00	5,061.12	24,536.64	402.24	98.70	1,559.21	3,501.91	225%
1010	10108320	5310	REC PROG OFFICE EXPENSE	E	3,000.00	-	3,000.00	322.31	2,677.69	-	100.00	745.30	(422.99)	-57%
1010	10108320	5325	REC PROG UTILITIES	E	2,800.00	-	2,800.00	-	-	2,800.00	0.00	128.49	(128.49)	-100%
1010	10108330	5205	GOLF CONTRACT SERVICES	E	-	6,081.40	6,081.40	4,492.08	1,589.32	-	100.00	3,987.21	504.87	13%
1010	10108330	5210	GOLF PROF SERVICES	E	-	-	-	-	-	-	0.00	272.71	(272.71)	-100%
1010	10108330	5220	GOLF MAINT SERVICES	E	-	-	-	-	-	-	0.00	680.00	(680.00)	-100%
1010	10108330	5300	GOLF MATERIALS&SUPPLIES	E	-	21.17	21.17	21.17	-	-	100.00	4,198.74	(4,177.57)	-99%
1010	10108330	5325	GOLF UTILITIES	E	-	-	-	-	-	-	0.00	80.04	(80.04)	-100%
1010	10108340	5300	SENIOR SVCS MATERIALS&SUPPLIES	E	-	-	-	-	-	-	0.00	70.12	(70.12)	-100%
1010	10108350	5100	P&R ELECTED&APPOINTED WAGES	E	3,000.00	-	3,000.00	250.00	-	2,750.00	8.30	3,600.00	(3,350.00)	-93%
1010	10108350	5140	P&R BOARD WORKERS COMP	E	45.00	-	45.00	3.75	-	41.25	8.30	51.00	(47.25)	-93%
1010	10108350	5145	P&R BOARD MEDICARE	E	45.00	-	45.00	3.65	-	41.35	8.10	52.20	(48.55)	-93%
1010	10108360	5100	LANDSCAPE ELECTED&APPOINTED	E	7,200.00	-	7,200.00	2,600.00	-	4,600.00	36.10	450.00	2,150.00	478%
1010	10108360	5140	LANDSCAPE WORKERS COMP	E	108.00	-	108.00	39.00	-	69.00	36.10	5.75	33.25	578%
1010	10108360	5145	LANDSCAPE MEDICARE	E	108.00	-	108.00	37.70	-	70.30	34.90	6.57	31.13	474%
Total 08 PARKS & RECREATION					3,063,048.00	83,392.66	3,146,440.66	1,136,972.09	532,124.85	1,477,343.72	53.00	977,477.63	159,494.46	-16%
Total 45 LEISURE TIME ACTIVITIES					3,063,048.00	83,392.66	3,146,440.66	1,136,972.09	532,124.85	1,477,343.72	53.00	977,477.63	159,494.46	-16%
1010	Total 1010 GENERAL FUND				(271,708.00)	2,256,251.16	1,984,543.16	(3,363,292.57)	4,952,239.22	395,596.51	80.10	(3,594,170.59)	230,878.02	-6%
2200	22011000	4115	STREETS AUTO & GAS TAX	R	(2,275,000.00)	-	(2,275,000.00)	(1,088,362.98)	-	(1,186,637.02)	47.80	(1,077,031.96)	11,331.02	1%
2200	22011000	4300	CHARGES FOR SERVICES	R	-	-	-	(7,774.80)	-	7,774.80	100.00	(7,774.80)	-	0%
2200	22011000	4515	STREETS INS PROCEEDS	R	-	-	-	(4,113.55)	-	4,113.55	100.00	(981.10)	3,132.45	319%
2200	22011000	4600	STREETS MISCELLANEOUS	R	-	-	-	(853.67)	-	853.67	100.00	(1,461.34)	(607.67)	-42%
2200	22011000	5105	STREETS FULL TIME WAGES	E	530,218.00	-	530,218.00	233,661.97	-	296,556.03	44.10	222,525.09	11,136.88	5%
2200	22011000	5110	STREETS PART-TIME WAGES	E	31,304.00	-	31,304.00	973.75	-	30,330.25	3.10	369.60	604.15	163%
2200	22011000	5115	STREETS OVERTIME	E	85,000.00	-	85,000.00	19,823.98	-	65,176.02	23.30	55,123.72	(35,299.74)	-64%
2200	22011000	5130	STREETS RETIREMENT	E	89,438.00	-	89,438.00	34,617.71	-	54,820.29	38.70	38,765.35	(4,147.64)	-11%
2200	22011000	5135	STREETS INSURANCE	E	206,344.00	-	206,344.00	93,811.15	-	112,532.85	45.50	111,178.41	(17,367.26)	-16%
2200	22011000	5140	STREETS WORKERS COMP	E	9,661.00	-	9,661.00	3,770.45	-	5,890.55	39.00	4,024.16	(253.71)	-6%
2200	22011000	5145	STREETS MEDICARE	E	8,160.00	-	8,160.00	2,952.33	-	5,207.67	36.20	3,324.12	(371.79)	-11%
2200	22011000	5150	STREETS UNIFORM ALLOW	E	5,960.00	3,142.04	9,102.04	-	5,742.00	3,360.04	63.10	3,918.79	(3,918.79)	-100%
2200	22011000	5160	STREETS OTHER BENEFITS	E	180.00	-	180.00	98.19	-	81.81	54.60	104.97	(6.78)	-6%
2200	22011000	5205	STREETS CONTRACT SERVICES	E	94,785.00	37,363.20	132,148.20	46,419.44	82,052.50	3,676.26	97.20	50,736.86	(4,317.42)	-9%
2200	22011000	5210	PROFESSIONAL SERVICES	E	-	135,000.00	135,000.00	-	135,000.00	-	100.00	-	-	0%
2200	22011000	5215	STREETS TECH SERVICES	E	13,165.00	-	13,165.00	5,315.00	-	7,850.00	100.00	600.00	4,715.00	786%
2200	22011000	5220	STREETS MAINT SERVICES	E	40,000.00	6,341.44	46,341.44	15,364.46	30,976.98	-	100.00	35,062.07	(19,697.61)	-56%
2200	22011000	5300	STREETS MATERIALS&SUPPLIES	E	230,000.00	115,384.92	345,384.92	121,003.43	222,649.17	1,732.32	99.50	164,464.56	(43,461.13)	-26%
2200	22011000	5310	STREETS OFFICE EXPENSE	E	1,000.00	-	1,000.00	36.00	964.00	-	100.00	-	36.00	0%
2200	22011000	5315	STREETS EE RELATIONS&SAFTY	E	1,500.00	62.17	1,562.17	223.25	1,338.92	-	100.00	124.36	98.89	80%
2200	22011000	5320	STREETS OPERATING EQUIP	E	17,600.00	7,588.12	25,188.12	2,674.07	22,514.05	-	100.00	358.08	2,315.99	647%
2200	22011000	5325	STREETS UTILITIES	E	8,450.00	2,148.91	10,598.91	5,756.77	3,735.89	1,106.25	89.60	4,236.53	1,520.24	36%
2200	22011000	5510	STREETS CAPITAL EQUIP	E	175,000.00	449,169.44	624,169.44	54,197.14	394,972.30	175,000.00	72.00	-	54,197.14	0%
2200	22011000	5900	STREETS TRANSFER OUT	E	759,554.00	-	759,554.00	759,554.00	-	-	100.00	763,207.00	(3,653.00)	0%
Total 11 PUBLIC SERVICE					32,319.00	756,200.24	788,519.24	299,148.09	907,795.81	(418,424.66)	153.10	370,874.47	(71,726.38)	19%
Total 35 TRANSPORTATION					32,319.00	756,200.24	788,519.24	299,148.09	907,795.81	(418,424.66)	153.10	370,874.47	(71,726.38)	19%
2200	Total 2200 STREET FUND				32,319.00	756,200.24	788,519.24	299,148.09	907,795.81	(418,424.66)	153.10	370,874.47	(71,726.38)	19%
2220	22211000	4115	STATE HGHWY AUTO & GAS TAX	R	(161,000.00)	-	(161,000.00)	(77,524.67)	-	(83,475.33)	48.20	(76,449.12)	1,075.55	1%
2220	22211000	5105	FULL TIME WAGES	E	44,596.00	-	44,596.00	18,229.27	-	26,366.73	40.90	15,163.29	3,065.98	20%
2220	22211000	5115	STATE HGHWY OVERTIME	E	20,000.00	-	20,000.00	906.95	-	19,093.05	4.50	2,161.50	(1,254.55)	-58%
2220	22211000	5130	STATE HGHWY RETIREMENT	E	8,891.00	-	8,891.00	2,545.72	-	6,345.28	28.60	2,417.09	128.63	5%
2220	22211000	5135	INSURANCE	E	15,339.00	-	15,339.00	6,543.64	-	8,795.36	42.70	7,466.01	(922.37)	-12%
2220	22211000	5140	STATE HGHWY WORKERS COMP	E	964.00	-	964.00	276.42	-	687.58	28.70	254.32	22.10	9%
2220	22211000	5145	STATE HGHWY MEDICARE	E	866.00	-	866.00	226.97	-	639.03	26.20	212.35	14.62	7%
2220	22211000	5150	UNIFORM ALLOWANCE	E	180.00	-	180.00	-	-	-	0.00	150.00	(150.00)	-100%
2220	22211000	5160	OTHER BENEFITS	E	22.00	-	22.00	7.35	-	14.65	33.40	6.54	0.81	12%
2220	22211000	5205	STATE HGHWY CONTRACT SERVICES	E	13,900.00	2,360.96	16,260.96	4,333.48	11,086.54	840.94	94.80	11,801.09	(7,467.61)	-63%
2220	22211000	5215	STATE HGHWY TECH SERVICES	E	10,045.00	-	10,045.00	3,545.00	6,500.00	-	100.00	-	3,545.00	0%
2220	22211000	5220	STATE HGHWY MAINT SERVICES	E	22,000.00	-	22,000.00	15,360.88	6,639.12	-	100.00	25,698.37	(10,337.49)	-40%
2220	22211000	5300	STATE HGHWY MATERIALS&SUPPLIES	E	21,000.00	3,037.50	24,037.50	16,077.27	7,960.23	-	100.00	15,960.25	117.02	1%

ACCOUNT INFORMATION					2022 BUDGET			2022 Q2 ACTUAL VS BUDGET				2022 VS 2021		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2021 ACTUAL	2022 VS 2021	% CHANGE
2270	22708000	4605	PARKS & REC DONATIONS	R	-	-	-	(1,300.00)	-	1,300.00	100.00	(650.00)	650.00	100%
			Total 08 PARKS & RECREATION		-	-	-	(1,300.00)	-	1,300.00	100.00	(650.00)	(650.00)	100%
			Total 45 LEISURE TIME ACTIVITIES		-	-	-	(1,300.00)	-	1,300.00	100.00	(650.00)	(650.00)	100%
2270			Total 2270 PARKS & REC DONATION FUN		-	-	-	(1,300.00)	-	1,300.00	100.00	(650.00)	(650.00)	100%
2290	22904000	4205	CLERK COMP FINES & FEES	R	(29,000.00)	-	(29,000.00)	(10,896.00)	-	(18,104.00)	37.60	(8,208.00)	2,688.00	33%
2290	22904000	5205	CLERK COMP CONTRACT SERVICES	E	60,000.00	-	60,000.00	32,830.90	20,169.10	7,000.00	88.30	2,504.36	30,326.54	1211%
2290	22904000	5215	CLERK COMP TECH SERVICES	E	19,500.00	-	19,500.00	3,942.50	3,387.50	12,170.00	37.60	4,513.42	(570.92)	-13%
			Total 04 MAYOR'S COURT		50,500.00	-	50,500.00	25,877.40	23,556.60	1,066.00	97.90	(1,190.22)	27,067.62	-2274%
			Total 20 GENERAL GOVERNMENT		50,500.00	-	50,500.00	25,877.40	23,556.60	1,066.00	97.90	(1,190.22)	27,067.62	-2274%
2290			Total 2290 CLERK OF COURT COMPUTER		50,500.00	-	50,500.00	25,877.40	23,556.60	1,066.00	97.90	(1,190.22)	27,067.62	-2274%
2300	23006000	4400	INVESTMENT INCOME	R	-	-	-	-	-	-	0.00	(734.84)	(734.84)	-100%
2300	23006000	5105	FULL TIME WAGES	E	-	-	-	-	-	-	0.00	40,140.23	(40,140.23)	-100%
2300	23006000	5110	PART-TIME WAGES	E	-	-	-	-	-	-	0.00	3,882.31	(3,882.31)	-100%
2300	23006000	5130	RETIREMENT	E	-	-	-	-	-	-	0.00	6,847.40	(6,847.40)	-100%
2300	23006000	5140	WORKERS COMPENSATION	E	-	-	-	-	-	-	0.00	660.35	(660.35)	-100%
2300	23006000	5145	MEDICARE	E	-	-	-	-	-	-	0.00	638.35	(638.35)	-100%
2300	23006000	5205	CONTRACT SERVICES	E	-	-	-	-	-	-	0.00	31,888.68	(31,888.68)	-100%
2300	23006000	5212	CARES ACT GRANTS	E	-	-	-	-	-	-	0.00	5,000.00	(5,000.00)	-100%
2300	23006000	5215	TECHNOLOGY SERVICES	E	-	-	-	-	-	-	0.00	18,379.66	(18,379.66)	-100%
2300	23006000	5300	MATERIALS & SUPPLIES	E	-	-	-	-	-	-	0.00	7,133.31	(7,133.31)	-100%
			Total 06 FINANCE DEPARTMENT		-	-	-	-	-	-	-	113,835.45	(113,835.45)	100%
			Total 30 PUBLIC HEALTH & WELFARE		-	-	-	-	-	-	-	113,835.45	(113,835.45)	100%
2300			Total 2300 CARES FUND		-	-	-	-	-	-	-	113,835.45	(113,835.45)	100%
2310	23111000	4115	PERMISSIVE TAX AUTO & GAS TAX	R	-	-	-	-	-	-	0.00	(200,000.00)	(200,000.00)	-100%
			Total 11 PUBLIC SERVICE		-	-	-	-	-	-	-	(200,000.00)	200,000.00	-100%
			Total 35 TRANSPORTATION		-	-	-	-	-	-	-	(200,000.00)	200,000.00	-100%
2310			Total 2310 PERMISSIVE TAX FUND		-	-	-	-	-	-	-	(200,000.00)	200,000.00	-100%
2330	23306000	4100	GRANTS	R	(1,858,440.92)	-	(1,858,440.92)	(7,419.30)	-	(1,851,021.62)	0.40	-	7,419.30	0%
2330	23306000	5212	CARES ACT GRANTS	E	50,000.00	-	50,000.00	-	-	50,000.00	0.00	-	-	0%
2330	23306000	5213	ARP INTERNAL GRANTS	E	1,940,000.00	-	1,940,000.00	-	-	1,940,000.00	0.00	-	-	0%
2330	23306000	5505	ARP CAPITAL PROJECT/IMPROV	E	210,000.00	-	210,000.00	116,332.80	93,667.20	-	100.00	-	116,332.80	0%
2330	23306800	5205	ARP CONTRACT SERVICES	E	200,000.00	14,787.27	214,787.27	25,781.95	179,221.14	9,784.18	95.40	-	25,781.95	0%
2330	23306800	5215	ARP TECHNOLOGY SERVICES	E	-	45,530.00	45,530.00	13,494.00	31,036.00	1,000.00	97.80	-	13,494.00	0%
2330	23306800	5225	ARP PROFESSIONAL DEVELOPMENT	E	-	20,875.00	20,875.00	20,875.00	-	-	100.00	-	20,875.00	0%
2330	23306800	5500	CAPITAL MAINTENANCE	E	-	35,000.00	35,000.00	-	35,000.00	-	100.00	-	-	0%
			Total 06 FINANCE DEPARTMENT		541,559.08	116,192.27	657,751.35	169,064.45	338,924.34	149,762.56	77.20	-	169,064.45	0%
			Total 30 PUBLIC HEALTH & WELFARE		541,559.08	116,192.27	657,751.35	169,064.45	338,924.34	149,762.56	77.20	-	169,064.45	0%
2330			Total 2330 ARP FUND		541,559.08	116,192.27	657,751.35	169,064.45	338,924.34	149,762.56	77.20	-	169,064.45	0%
2340	23404000	4205	COURT COMP FINES & FEES	R	(11,000.00)	-	(11,000.00)	(4,086.00)	-	(6,914.00)	37.10	(3,090.00)	996.00	32%
2340	23404000	5215	COURT COMP TECH SERVICES	E	2,000.00	155.00	2,155.00	870.00	1,025.00	260.00	87.90	580.00	290.00	50%
			Total 04 MAYOR'S COURT		(9,000.00)	155.00	(8,845.00)	(3,216.00)	1,025.00	(6,654.00)	24.80	(2,510.00)	(706.00)	28%
			Total 20 GENERAL GOVERNMENT		(9,000.00)	155.00	(8,845.00)	(3,216.00)	1,025.00	(6,654.00)	24.80	(2,510.00)	(706.00)	28%
2340			Total 2340 COURT COMPUTERIZATION FU		(9,000.00)	155.00	(8,845.00)	(3,216.00)	1,025.00	(6,654.00)	24.80	(2,510.00)	(706.00)	28%
2350	23510000	4120	FEDERAL TRUST REVENUE SHARING	R	(30,000.00)	-	(30,000.00)	-	-	(30,000.00)	0.00	-	-	0%
2350	23510000	4400	FEDERAL TRUST INVEST INCOME	R	-	-	-	(14.52)	-	14.52	100.00	(2,890.19)	(2,875.67)	-99%
2350	23510000	5205	FEDERAL TRUST CONTRACT SERVICE	E	30,000.00	2,017.04	32,017.04	979.96	1,037.08	30,000.00	6.30	11,731.00	(10,751.04)	-92%
2350	23510000	5510	CAPITAL EQUIPMENT	E	-	30,000.00	30,000.00	26,850.00	3,150.00	-	100.00	-	26,850.00	0%
			Total 10 PUBLIC SAFETY		-	32,017.04	32,017.04	27,815.44	4,187.08	14.52	100.00	8,840.81	18,974.63	-215%
			Total 25 SECURITY OF PERSONS & PROP		-	32,017.04	32,017.04	27,815.44	4,187.08	14.52	100.00	8,840.81	18,974.63	-215%
2350			Total 2350 FED LAW ENFORCE TRUST FU		-	32,017.04	32,017.04	27,815.44	4,187.08	14.52	100.00	8,840.81	18,974.63	-215%
2360	23610000	4120	TREASURY TRUST REVENUE SHARING	R	(70,000.00)	-	(70,000.00)	(66,564.46)	-	(3,435.54)	95.10	(26,500.29)	40,064.17	151%
2360	23610000	4400	INVESTMENT INCOME	R	-	-	-	(56.16)	-	56.16	100.00	(5,984.64)	(5,928.48)	-99%
2360	23610000	5320	OPERATING EQUIPMENT	E	70,000.00	35,016.94	105,016.94	55,888.13	49,128.81	-	100.00	35,528.46	20,359.67	57%
			Total 10 PUBLIC SAFETY		-	35,016.94	35,016.94	(10,732.49)	49,128.81	(3,379.38)	109.70	3,043.53	(13,776.02)	453%
			Total 25 SECURITY OF PERSONS & PROP		-	35,016.94	35,016.94	(10,732.49)	49,128.81	(3,379.38)	109.70	3,043.53	(13,776.02)	453%
2360			Total 2360 TREASURY EQUIT SHARE FUN		-	35,016.94	35,016.94	(10,732.49)	49,128.81	(3,379.38)	109.70	3,043.53	(13,776.02)	453%
2370	23710000	4100	AG TRAINING GRANTS	R	-	-	-	(32,804.40)	-	32,804.40	100.00	(5,000.00)	27,804.40	556%
			Total 10 PUBLIC SAFETY		-	-	-	(32,804.40)	-	32,804.40	100.00	(5,000.00)	(27,804.40)	556%
			Total 25 SECURITY OF PERSONS & PROP		-	-	-	(32,804.40)	-	32,804.40	100.00	(5,000.00)	(27,804.40)	556%
2370			Total 2370 AG PEACE OFFICER TRAIN F		-	-	-	(32,804.40)	-	32,804.40	100.00	(5,000.00)	(27,804.40)	556%
2400	24010000	4000	INCOME TAXES	R	(1,168,690.00)	-	(1,168,690.00)	(679,479.66)	-	(489,210.34)	58.10	(681,677.64)	(2,197.98)	0%
2400	24010000	4005	REFUNDS	R	35,055.00	-	35,055.00	13,801.74	-	21,253.26	39.40	12,632.01	(1,169.73)	9%
2400	24010000	4210	PENALTY & INTEREST	R	(9,500.00)	-	(9,500.00)	(8,155.51)	-	(1,344.49)	85.80	(9,045.45)	(889.94)	-10%
2400	24010110	4300	POLICE CHARGES FOR SERVICES	R	(203,000.00)	-	(203,000.00)	(86,897.22)	-	(116,102.78)	42.80	(34,408.01)	52,489.21	153%

ACCOUNT INFORMATION					2022 BUDGET			2022 Q2 ACTUAL VS BUDGET				2022 VS 2021		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2021 ACTUAL	2022 VS 2021	% CHANGE
2400	24010110	5105	POLICE FULL TIME WAGES	E	413,584.00	-	413,584.00	130,848.14	-	282,735.86	31.60	113,836.87	17,011.27	15%
2400	24010110	5115	POLICE OVERTIME	E	5,500.00	-	5,500.00	838.02	-	4,661.98	15.20	1,754.73	(916.71)	-52%
2400	24010110	5135	POLICE INSURANCE	E	116,501.00	-	116,501.00	31,410.36	-	85,090.64	27.00	36,372.86	(4,962.50)	-14%
2400	24010110	5140	POLICE WORKERS COMP	E	6,289.00	-	6,289.00	1,975.22	-	4,313.78	31.40	1,677.69	297.53	18%
2400	24010110	5145	POLICE MEDICARE	E	6,001.00	-	6,001.00	1,865.90	-	4,135.10	31.10	1,689.15	176.75	10%
2400	24010110	5150	POLICE UNIFORM ALLOW	E	6,050.00	-	6,050.00	-	2,050.00	4,000.00	33.90	797.43	(797.43)	-100%
2400	24010110	5160	POLICE OTHER BENEFITS	E	120.00	-	120.00	42.51	-	77.49	35.40	37.50	5.01	13%
2400	24010110	5225	POLICE PROF DEVELOPMENT	E	5,000.00	-	5,000.00	2,544.00	1,841.00	615.00	87.70	3,369.95	(825.95)	-25%
2400	24010110	5900	POLICE TRANSFER OUT	E	867,903.00	-	867,903.00	463,236.52	-	404,666.48	53.40	344,866.50	118,370.02	34%
			Total 10 PUBLIC SAFETY		80,813.00	-	80,813.00	(127,969.98)	3,891.00	204,891.98	-153.50	(208,096.41)	80,126.43	-39%
			Total 25 SECURITY OF PERSONS & PROP		80,813.00	-	80,813.00	(127,969.98)	3,891.00	204,891.98	-153.50	(208,096.41)	80,126.43	-39%
2400			Total 2400 PUBLIC SAFETY FUND		80,813.00	-	80,813.00	(127,969.98)	3,891.00	204,891.98	-153.50	(208,096.41)	80,126.43	-39%
2410	24111000	4205	RIGHT OF WAY FINES & FEES	R	(60,000.00)	-	(60,000.00)	(36,778.42)	-	(23,221.58)	61.30	(20,000.00)	16,778.42	84%
2410	24111000	5210	ROW PROFESSIONAL SERVICES	E	60,000.00	45,878.25	105,878.25	7,218.75	55,806.25	42,853.25	59.50	8,390.50	(1,171.75)	-14%
			Total 11 PUBLIC SERVICE		-	45,878.25	45,878.25	(29,559.67)	55,806.25	19,631.67	57.20	(11,609.50)	(17,950.17)	155%
			Total 35 TRANSPORTATION		-	45,878.25	45,878.25	(29,559.67)	55,806.25	19,631.67	57.20	(11,609.50)	(17,950.17)	155%
2410			Total 2410 RIGHT OF WAY FUND		-	45,878.25	45,878.25	(29,559.67)	55,806.25	19,631.67	57.20	(11,609.50)	(17,950.17)	155%
2420	24208000	4000	INCOME TAXES	R	(738,120.00)	-	(738,120.00)	(429,145.03)	-	(308,974.97)	58.10	(314,620.45)	114,524.58	36%
2420	24208000	4005	REFUNDS	R	22,140.00	-	22,140.00	8,716.89	-	13,423.11	39.40	5,830.16	(2,886.73)	50%
2420	24208000	4210	PENALTY & INTEREST	R	(6,000.00)	-	(6,000.00)	(5,150.84)	-	(849.16)	85.80	(4,174.81)	976.03	23%
2420	24208310	5105	PARKS SRVC FULL TIME WAGES	E	61,734.00	-	61,734.00	12,814.71	-	48,919.29	20.80	-	12,814.71	0%
2420	24208310	5115	PARKS SRVC OVERTIME	E	-	-	-	12.29	-	(12.29)	100.00	-	12.29	0%
2420	24208310	5130	PARKS SRVC RETIREMENT	E	8,587.00	-	8,587.00	1,713.21	-	6,873.79	20.00	-	1,713.21	0%
2420	24208310	5135	PARKS SRVC INSURANCE	E	1,725.00	-	1,725.00	301.72	-	1,423.28	17.50	-	301.72	0%
2420	24208310	5140	PARKS SRVC WORKERS COMP	E	935.00	-	935.00	192.42	-	742.58	20.60	-	192.42	0%
2420	24208310	5145	PARKS SRVC MEDICARE	E	904.00	-	904.00	186.00	-	718.00	20.60	-	186.00	0%
2420	24208310	5150	PARKS SRVC UNIFORM ALLOW	E	600.00	-	600.00	-	-	600.00	0.00	-	-	0%
2420	24208310	5160	PARKS SRVC OTHER BENEFITS	E	30.00	-	30.00	6.06	-	23.94	20.20	-	6.06	0%
2420	24208320	4300	RECREATION CHARGES FOR SERVICE	R	-	-	-	-	-	-	0.00	(50,692.55)	(50,692.55)	-100%
2420	24208320	5105	REC PROG FULL TIME WAGES	E	-	-	-	13,210.38	-	(13,210.38)	100.00	54,323.98	(41,113.60)	-76%
2420	24208320	5110	REC PROG PART-TIME WAGES	E	33,488.00	-	33,488.00	9,525.47	-	23,962.53	28.40	16,894.73	(7,369.26)	-44%
2420	24208320	5115	OVERTIME	E	-	-	-	490.26	-	(490.26)	100.00	640.54	(150.28)	-23%
2420	24208320	5130	REC PROG RETIREMENT	E	4,689.00	-	4,689.00	3,054.29	-	1,634.71	65.10	10,017.65	(6,963.36)	-70%
2420	24208320	5135	REC PROG INSURANCE	E	18.00	-	18.00	2,533.06	-	(2,515.06)	14,072.60	21,314.01	(18,780.95)	-88%
2420	24208320	5140	REC PROG WORKERS COMP	E	503.00	-	503.00	327.27	-	175.73	65.10	1,078.58	(751.31)	-70%
2420	24208320	5145	REC PROG MEDICARE	E	486.00	-	486.00	313.69	-	172.31	64.50	1,017.44	(703.75)	-69%
2420	24208320	5160	REC PROG OTHER BENEFITS	E	30.00	-	30.00	12.22	-	17.78	40.70	35.98	(23.76)	-66%
2420	24208320	5205	REC PROG CONTRACT SERVICES	E	-	2,536.46	2,536.46	545.00	1,991.46	-	100.00	14,189.12	(13,644.12)	-96%
2420	24208320	5210	REC PROG PROF SERVICES	E	-	14,135.75	14,135.75	1,125.59	13,010.16	-	100.00	748.75	376.84	50%
2420	24208320	5215	REC PROG TECH SERVICES	E	-	-	-	-	-	-	0.00	1,550.00	(1,550.00)	-100%
2420	24208320	5300	REC PROG MATERIALS&SUPPLIES	E	-	8,003.03	8,003.03	4,428.04	3,574.99	-	100.00	4,672.70	(244.66)	-5%
2420	24208320	5310	REC PROG OFFICE EXPENSE	E	-	568.03	568.03	450.00	118.03	-	100.00	13.33	436.67	3276%
2420	24208320	5325	REC PROG UTILITIES	E	-	-	-	-	-	-	0.00	439.15	(439.15)	-100%
2420	24208330	4025	GOLF COURSE OTHER TAXES	R	-	-	-	(2,141.91)	-	2,141.91	100.00	(1,885.26)	256.65	14%
2420	24208330	4320	GOLF COURSE TAXABLE SALES	R	(110,000.00)	-	(110,000.00)	(52,721.99)	-	(57,278.01)	47.90	(60,953.97)	(8,231.98)	-14%
2420	24208330	4325	GOLF COURSE NON-TAX SALES	R	(260,000.00)	-	(260,000.00)	(157,757.69)	-	(102,242.31)	60.70	(167,529.99)	(9,772.30)	-6%
2420	24208330	5105	GOLF FULL TIME WAGES	E	108,154.00	-	108,154.00	48,649.60	-	59,504.40	45.00	36,246.40	12,403.20	34%
2420	24208330	5110	GOLF PART-TIME WAGES	E	124,565.00	-	124,565.00	36,383.52	-	88,181.48	29.20	35,979.54	403.98	1%
2420	24208330	5115	OVERTIME	E	9,000.00	-	9,000.00	4,856.43	-	4,143.57	54.00	4,325.40	531.03	12%
2420	24208330	5130	GOLF RETIREMENT	E	33,590.00	-	33,590.00	12,584.56	-	21,005.44	37.50	10,522.15	2,062.41	20%
2420	24208330	5135	GOLF INSURANCE	E	13,858.00	-	13,858.00	7,858.58	-	5,999.42	56.70	7,819.92	38.66	0%
2420	24208330	5140	GOLF WORKERS COMP	E	3,628.00	-	3,628.00	1,348.36	-	2,279.64	37.20	1,136.11	212.25	19%
2420	24208330	5145	GOLF MEDICARE	E	3,501.00	-	3,501.00	1,297.63	-	2,203.37	37.10	1,105.59	192.04	17%
2420	24208330	5160	GOLF OTHER BENEFITS	E	90.00	-	90.00	32.50	-	57.50	36.10	62.50	(30.00)	-48%
2420	24208330	5205	GOLF CONTRACT SERVICES	E	47,300.00	4,344.62	51,644.62	27,434.46	24,187.92	22.24	100.00	14,144.92	13,289.54	94%
2420	24208330	5210	GOLF PROF SERVICES	E	500.00	-	500.00	-	-	500.00	0.00	413.56	(413.56)	-100%
2420	24208330	5215	GOLF TECH SERVICES	E	1,900.00	-	1,900.00	1,656.90	243.10	-	100.00	1,870.00	(213.10)	-11%
2420	24208330	5220	GOLF MAINT SERVICES	E	8,000.00	1,137.00	9,137.00	4,188.00	4,949.00	-	100.00	3,400.00	788.00	23%
2420	24208330	5300	GOLF MATERIALS&SUPPLIES	E	60,000.00	3,895.10	63,895.10	27,745.89	32,825.15	3,324.06	94.80	27,082.33	663.56	2%
2420	24208330	5325	GOLF UTILITIES	E	16,300.00	2,137.80	18,437.80	5,291.23	8,675.30	4,471.27	75.70	5,483.34	(192.11)	-4%
2420	24208340	4300	SENIOR SVC CHARGES FOR SERVICE	R	(40,000.00)	-	(40,000.00)	(24,232.75)	-	(15,767.25)	60.60	(1,995.00)	22,237.75	1115%
2420	24208340	4600	MISCELLANEOUS	R	-	-	-	(225.00)	-	225.00	100.00	-	225.00	0%
2420	24208340	5105	SENIOR SVC FULL TIME WAGES	E	67,538.00	-	67,538.00	33,504.82	-	34,033.18	49.60	28,621.99	4,882.83	17%
2420	24208340	5110	SENIOR SVC PART-TIME WAGES	E	28,917.00	-	28,917.00	-	-	28,917.00	0.00	8,796.78	(8,796.78)	-100%

ACCOUNT INFORMATION					2022 BUDGET			2022 Q2 ACTUAL VS BUDGET				2022 VS 2021		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2021 ACTUAL	2022 VS 2021	% CHANGE
2420	24208340	5115	SENIOR CENTER OVERTIME	E	2,500.00	-	2,500.00	730.18	-	1,769.82	29.20	1,141.53	(411.35)	-36%
2420	24208340	5130	SENIOR SVC RETIREMENT	E	13,595.00	-	13,595.00	4,576.34	-	9,018.66	33.70	5,364.03	(787.69)	-15%
2420	24208340	5135	SENIOR SVC INSURANCE	E	20,883.00	-	20,883.00	10,244.14	-	10,638.86	49.10	18,682.22	(8,438.08)	-45%
2420	24208340	5140	SENIOR SVC WORKERS COMP	E	1,466.00	-	1,466.00	491.13	-	974.87	33.50	591.98	(100.85)	-17%
2420	24208340	5145	SENIOR SVC MEDICARE	E	1,402.00	-	1,402.00	465.93	-	936.07	33.20	547.33	(81.40)	-15%
2420	24208340	5160	SENIOR SVC OTHER BENEFITS	E	70.00	-	70.00	20.45	-	49.55	29.20	12.42	8.03	65%
2420	24208340	5205	SENIOR SVC CONTRACT SERVICES	E	22,000.00	746.30	22,746.30	2,174.24	16,897.06	3,675.00	83.80	84.70	2,089.54	2467%
2420	24208340	5210	SENIOR SVC PROF SERVICES	E	3,000.00	-	3,000.00	2,331.66	668.34	-	100.00	-	2,331.66	0%
2420	24208340	5215	SENIOR SVC TECH SERVICES	E	300.00	-	300.00	300.00	-	-	100.00	300.00	-	0%
2420	24208340	5300	SENIOR SVC MATERIALS&SUPPLIES	E	10,000.00	2,118.47	12,118.47	4,286.70	7,819.40	12.37	99.90	1,897.02	2,389.68	126%
2420	24208340	5310	SENIOR SVC OFFICE EXPENSE	E	750.00	132.43	882.43	-	882.43	-	100.00	29.99	(29.99)	-100%
2420	24208370	4025	SWIM CLUB OTHER TAXES	R	-	-	-	(1,374.77)	-	1,374.77	100.00	(930.22)	444.55	48%
2420	24208370	4320	SWIM CLUB TAXABLE SALES	R	(25,000.00)	-	(25,000.00)	(18,856.10)	-	(6,143.90)	75.40	(12,616.42)	6,239.68	49%
2420	24208370	4325	SWIM CLUB NON-TAX SALES	R	(100,000.00)	-	(100,000.00)	(58,627.90)	-	(41,372.10)	58.60	(41,827.20)	16,800.70	40%
2420	24208370	5105	SWIM CLUB FULL TIME WAGES	E	37,232.00	-	37,232.00	11,807.74	130.78	25,293.48	32.10	15,941.28	(4,133.54)	-26%
2420	24208370	5110	SWIM CLUB PART-TIME WAGES	E	160,000.00	-	160,000.00	41,236.89	(130.78)	118,893.89	25.70	22,792.61	18,444.28	81%
2420	24208370	5115	OVERTIME	E	-	-	-	1,144.70	-	(1,144.70)	100.00	-	1,144.70	0%
2420	24208370	5130	SWIM CLUB RETIREMENT	E	27,411.00	-	27,411.00	7,586.55	-	19,824.45	27.70	5,422.85	2,163.70	40%
2420	24208370	5135	SWIM CLUB INSURANCE	E	6,089.00	-	6,089.00	3,615.37	-	2,473.63	59.40	4,882.98	(1,267.61)	-26%
2420	24208370	5140	SWIM CLUB WORKERS COMP	E	2,940.00	-	2,940.00	812.93	-	2,127.07	27.70	579.78	233.15	40%
2420	24208370	5145	SWIM CLUB MEDICARE	E	2,837.00	-	2,837.00	773.15	-	2,063.85	27.30	552.41	220.74	40%
2420	24208370	5150	SWIM CLUB UNIFORM ALLOW	E	2,000.00	-	2,000.00	-	2,000.00	-	100.00	-	-	0%
2420	24208370	5160	SWIM CLUB OTHER BENEFITS	E	18.00	-	18.00	6.00	-	12.00	33.30	9.00	(3.00)	-33%
2420	24208370	5205	SWIM CLUB CONTRACT SERVICES	E	47,000.00	320.00	47,320.00	18,775.52	28,544.48	-	100.00	16,033.05	2,742.47	17%
2420	24208370	5210	SWIM CLUB PROF SERVICES	E	2,500.00	101.00	2,601.00	150.98	1,650.02	800.00	69.20	424.61	(273.63)	-64%
2420	24208370	5225	PROFESSIONAL DEVELOPMENT	E	1,750.00	-	1,750.00	480.00	1,270.00	-	100.00	-	480.00	0%
2420	24208370	5300	SWIM CLUB MATERIALS&SUPPLIES	E	75,000.00	18,885.76	93,885.76	31,503.74	53,779.21	8,602.81	90.80	23,105.84	8,397.90	36%
2420	24208370	5325	SWIM CLUB UTILITIES	E	37,850.00	6,711.81	44,561.81	25,725.78	17,920.32	915.71	97.90	11,464.23	14,261.55	124%
2420	24208380	4025	HUNTERS RIDGE OTHER TAXES	R	-	-	-	(588.88)	-	588.88	100.00	(494.44)	94.44	19%
2420	24208380	4320	HUNTERS RIDGE TAXABLE SALES	R	(16,000.00)	-	(16,000.00)	(8,357.68)	-	(7,642.32)	52.20	(6,663.33)	1,694.35	25%
2420	24208380	4325	HUNTERS RIDGE NON-TAX SALES	R	(255,000.00)	-	(255,000.00)	(219,787.62)	-	(35,212.38)	86.20	(202,081.09)	17,706.53	9%
2420	24208380	5105	HUNTERS RDG FULL TIME WAGES	E	24,822.00	-	24,822.00	7,871.84	87.20	16,862.96	32.10	10,627.52	(2,755.68)	-26%
2420	24208380	5110	HUNTERS RDG PART-TIME WAGES	E	125,000.00	-	125,000.00	27,607.21	(87.20)	97,479.99	22.00	15,390.31	12,216.90	79%
2420	24208380	5115	OVERTIME	E	-	-	-	763.15	-	(763.15)	100.00	-	763.15	0%
2420	24208380	5130	HUNTERS RDG RETIREMENT	E	5,091.00	-	5,091.00	5,074.00	-	17.00	99.70	3,642.57	1,431.43	39%
2420	24208380	5135	HUNTERS RDG INSURANCE	E	4,065.00	-	4,065.00	2,410.18	-	1,654.82	59.30	3,255.20	(845.02)	-26%
2420	24208380	5140	HUNTERS RDG WORKERS COMP	E	2,236.00	-	2,236.00	543.64	-	1,692.36	24.30	389.53	154.11	40%
2420	24208380	5145	HUNTERS RDG MEDICARE	E	2,159.00	-	2,159.00	517.23	-	1,641.77	24.00	371.28	145.95	39%
2420	24208380	5150	HUNTERS RDG UNIFORM ALLOW	E	2,500.00	-	2,500.00	-	2,500.00	-	100.00	-	-	0%
2420	24208380	5160	HUNTERS RDG OTHER BENEFITS	E	13.00	-	13.00	4.00	-	9.00	30.80	6.00	(2.00)	-33%
2420	24208380	5205	HUNTERS RDG CONTRACT SERVICES	E	34,800.00	1,411.02	36,211.02	9,875.22	26,271.91	63.89	99.80	8,399.28	1,475.94	18%
2420	24208380	5210	HUNTERS RDG PROF SERVICES	E	2,500.00	100.00	2,600.00	150.00	2,450.00	-	100.00	422.45	(272.45)	-64%
2420	24208380	5215	HUNTERS RDG TECH SERVICES	E	500.00	-	500.00	500.00	-	-	100.00	500.00	-	0%
2420	24208380	5225	PROFESSIONAL DEVELOPMENT	E	1,750.00	-	1,750.00	480.00	1,270.00	-	100.00	-	480.00	0%
2420	24208380	5300	HUNTERS RDG MATERIALS&SUPPLIES	E	39,000.00	643.63	39,643.63	9,176.25	28,169.07	2,298.31	94.20	18,194.96	(9,018.71)	-50%
2420	24208380	5325	HUNTERS RDG UTILITIES	E	27,080.00	8,375.92	35,455.92	6,559.56	24,123.95	4,772.41	86.50	7,326.74	(767.18)	-10%
2420	24208400	4300	RECREATION CHARGES FOR SERVICE	R	(100,000.00)	-	(100,000.00)	(211,151.59)	-	111,151.59	211.20	(77,452.50)	133,699.09	173%
2420	24208400	5105	REC PROG FULL TIME WAGES	E	68,338.00	-	68,338.00	31,254.17	-	37,083.83	45.70	21,235.14	10,019.03	47%
2420	24208400	5110	REC PROG PART-TIME WAGES	E	175,000.00	-	175,000.00	14,780.69	-	160,219.31	8.40	29,105.90	(14,325.21)	-49%
2420	24208400	5115	OVERTIME	E	1,500.00	-	1,500.00	293.46	-	1,206.54	19.60	25.63	267.83	1045%
2420	24208400	5130	REC PROG RETIREMENT	E	9,618.00	-	9,618.00	6,280.11	-	3,337.89	65.30	7,010.55	(730.44)	-10%
2420	24208400	5135	REC PROG INSURANCE	E	9,192.00	-	9,192.00	10,915.93	-	(1,723.93)	118.80	11,557.48	(641.55)	-6%
2420	24208400	5140	REC PROG WORKERS COMP	E	1,064.00	-	1,064.00	672.88	-	391.12	63.20	750.16	(77.28)	-10%
2420	24208400	5145	REC PROG MEDICARE	E	1,002.00	-	1,002.00	640.99	-	361.01	64.00	722.66	(81.67)	-11%
2420	24208400	5150	UNIFORM ALLOWANCE	E	2,000.00	-	2,000.00	-	-	2,000.00	0.00	-	-	0%
2420	24208400	5160	REC PROG OTHER BENEFITS	E	41.00	-	41.00	19.07	-	21.93	46.50	29.10	(10.03)	-34%
2420	24208400	5205	REC PROG CONTRACT SERVICES	E	38,500.00	-	38,500.00	4,189.00	4,811.00	29,500.00	23.40	2,899.00	1,290.00	44%
2420	24208400	5210	REC PROG PROF SERVICES	E	3,500.00	-	3,500.00	-	-	3,500.00	0.00	-	-	0%
2420	24208400	5215	REC PROG TECH SERVICES	E	3,000.00	-	3,000.00	3,000.00	-	-	100.00	2,754.00	246.00	9%
2420	24208400	5225	REC PROG PROF DEVELOPMENT	E	1,100.00	-	1,100.00	-	1,100.00	-	100.00	-	-	0%
2420	24208400	5300	REC PROG MATERIALS&SUPPLIES	E	13,500.00	601.44	14,101.44	1,102.26	6,199.18	6,800.00	51.80	653.18	449.08	69%
2420	24208400	5325	REC PROG UTILITIES	E	2,400.00	-	2,400.00	1,125.47	521.89	752.64	68.60	193.99	931.48	480%
Total 08 PARKS & RECREATION					92,454.00	76,905.57	169,359.57	(602,282.27)	318,423.37	453,218.47	-167.60	(348,818.09)	(253,464.18)	73%
Total 45 LEISURE TIME ACTIVITIES					92,454.00	76,905.57	169,359.57	(602,282.27)	318,423.37	453,218.47	-167.60	(348,818.09)	(253,464.18)	73%

ACCOUNT INFORMATION					2022 BUDGET			2022 Q2 ACTUAL VS BUDGET				2022 VS 2021		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2021 ACTUAL	2022 VS 2021	% CHANGE
9000			Total 9000 WORKERS COMP FUND		(80,000.00)	38,000.00	(42,000.00)	90,977.54	-	(132,977.54)	-216.60	50,521.52	40,456.02	-80%
			Revenue Total		(77,542,010.92)	-	(77,542,010.92)	(40,740,176.93)	-	(36,801,833.99)	52.50	-		
			Expense Total		81,492,066.00	30,188,836.98	111,680,902.98	28,580,226.19	56,460,750.11	26,639,926.68	76.10	-		
			Grand Total		3,950,055.08	30,188,836.98	34,138,892.06	(12,159,950.74)	56,460,750.11	(10,161,907.31)	129.80	(13,624,138.86)	1,464,188.12	-11%

Additional Information

Income Tax

Income Tax remains Gahanna's largest source of revenue. Through the end of the second quarter of 2022 income tax made up 72% of total General Fund revenue, 99% of the Capital Improvement Fund Revenue, and 66% of the three Special Revenue Funds, established for operations related to Public Safety (88% of revenue), Parks & Recreation (36% of revenue) and Public Service (94% of Revenue). On a cash basis, total income tax collections are \$17.9M to date. This was allocated as follows:

Fund	Income Tax Revenue	% of Collections
General Fund 1.5%	\$ 10,905,806	61%
Capital Improvement .75%	5,255,352	29%
Public Safety .095%	665,678	4%
Public Service .095%	665,678	4%
Parks & Recreation .06%	420,428	2%
	<u>\$ 17,912,942</u>	

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

Gahanna collects income taxes in three categories: business withholdings, individual/resident returns, and net profit returns. The bulk of these collections, approximately 75% for the second quarter, are from business withholdings, with 11% coming from individual returns and 14% coming from net profits.

The following tables shows the distribution of the 1.5% - and 1% - income tax among these three categories compared 2021.

Comparative Income Tax Data 1.5%					
Income Tax Type	2021 YTD (\$M)	2022 YTD (\$M)	Difference (\$M)	Pct Change	
Withholding	\$ 7.19	\$ 8.06	\$ 0.88	12.2%	
Individual	\$ 1.36	\$ 1.32	\$ (0.05)	-3.4%	
Net Profit	\$ 1.94	\$ 1.52	\$ (0.42)	-21.5%	
Total	\$ 10.49	\$ 10.91	\$ 0.41	3.9%	

Comparative Income Tax Data 1%					
Income Tax Type	2021 YTD (\$M)	2022 YTD (\$M)	Difference (\$M)	Pct Change	
Withholding	\$ 4.74	\$ 5.32	\$ 0.58	12.3%	
Individual	\$ 0.73	\$ 0.64	\$ (0.09)	-12.2%	
Net Profit	\$ 1.23	\$ 1.05	\$ (0.17)	-14.2%	
Total	\$ 6.69	\$ 7.01	\$ 0.32	4.8%	

As anticipated, the second quarter of 2022 is continuing to reflect a shift in where most growth is occurring. As we ended 2021 the majority of the increase in income tax was in net profit taxes. For this quarter the main area of growth is in withholdings. The year-end report for 2021 noted that the net profit tax collections for 2021 were, more than likely, an anomaly related to the pandemic. It was also noted in the 2021 year-end report that the reduction in net profit taxes would, more than likely, be offset by an increase in withholding taxes as economic development was increasing. As economic trends continue to emerge and income tax begins to stabilize trends will begin to emerge making forecasting better. Until then a flat growth is expected as we move forward for 2022 and beyond.

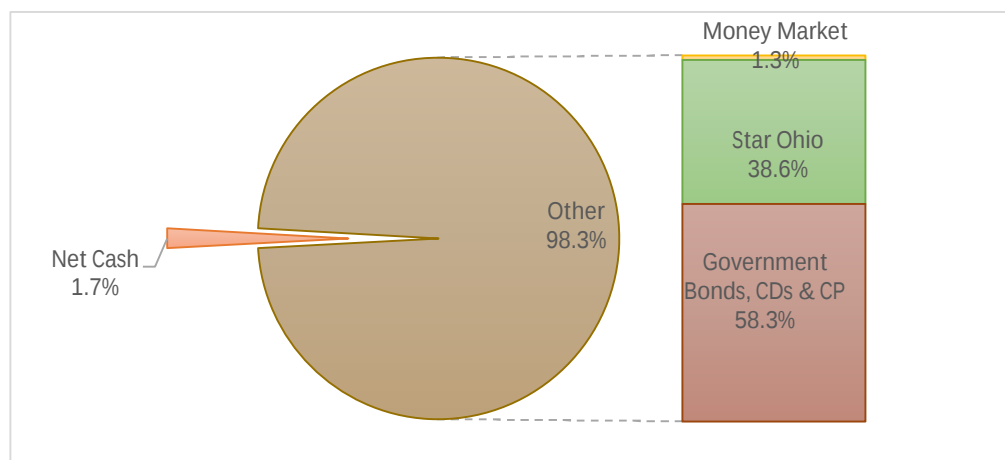
The decrease in individual taxes has been anticipated as the 2019 income tax increase also changed the credit from a reduced credit to 100% credit applied to the lesser of the Gahanna tax rate or workplace tax rate. This results in less residents having an amount due to the City upon filing, which eliminates the requirement to file quarterly estimated payments for the subsequent tax year.

It is still unknown what impact remote work will have on withholding taxes and individual taxes. Employers and taxpayers may not fully understand how local income tax should be applied resulting in incorrect withholdings. This could in turn create additional refunds for both withholding and individual taxes. As the City and RITA continue to inform employers and taxpayers of the laws for local income taxes some stabilization may emerge. As of the date of this report, there has been a total of \$158K in refunds made for work from home related to COVID.

Investments

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

The City maintains its liquid cash in "checking" style accounts at Huntington National Bank. It invests short- to mid-term funds and bond proceeds at Star Ohio, and the remainder is invested in longer term holdings which are managed by RedTree Investment Group. The chart below details the breakdown of the City's \$99M portfolio as of June 30, 2022.



As of June 30, 2022, the average duration of the City's investment portfolio was 1.4 years and the average yield to maturity of the City's holdings was 1.2%. By comparison, the Star Ohio annualized yield at that same time was 1.15%. Using the US Department of Treasury historical yield curve rates for a 2-year maturity, rates are up from June of 2021 from .25% to 2.92% as of the end of the second quarter. This exceeds the second quarter of 2019 which was 1.75%. It is anticipated the Federal Reserve will continue to increase rates as they did in March and July. The increase in interest rates are intended to bring inflation down and this along with other policies will hopefully begin to push inflation down before the end of the year.

Investment earnings for the year are 61% of the amount planned for 2022 which is higher than expected for the end of the second quarter; however, there was a decline of 14% compared to 2021. While we are expecting growth for 2022, this will occur as investments mature and are reinvested in higher yielding options. The City will continue to retain security while investing in short term or liquid investments. Keeping investments short term will allow the City to take advantage of the raising rate environment. This strategy is working as the City has been able to invest in securities with yields up to 3% as short-term investments are maturing.

Conclusion

As the second quarter comes to an end, results are very similar to the first quarter of the year with revenue stabilization occurring. The City continues to struggle with recruiting and retaining human capital and it is hopeful that as 2022 progresses staffing will also stabilize. This has kept expenditures lower than would be expected for the second quarter.

The economy is in a fragile state as we end the second quarter with some concern of recession on the horizon. A low unemployment rate has curbed some concerns however other indicators of a recession are present such as two consecutive declines in GDP and high inflation. It is too early to tell what this may mean at the local level as the City is currently in an economic expansion and it is anticipated this will continue with major economic expansion occurring North of the City in New Albany. This will continue to be monitored.

Status of Current Finance Department Projects

- New Accounting & Timekeeping System – It is anticipated all will be fully operational by the end of 2022. The last piece currently in progress is a scheduler for police and dispatchers.
- 2023 Budget – Preparations for the 2023 budget have begun.
- ARP – The second tranche of ARP funding has been received.
- Procurement Policy – Training for the new policy is on-going.
- Travel Policy – Currently looking at revisions to make this process more efficient while still maintaining an appropriate level of controls.