



2025 Q1 Report to Council

Overview

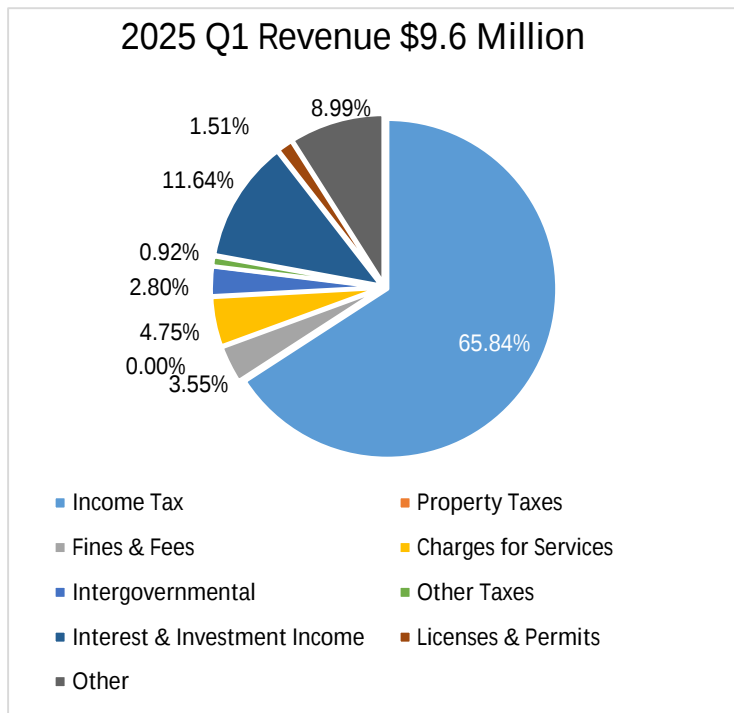
The purpose of this report is to provide Gahanna City Council, residents, and interested parties with an overview of the City's finances for the quarter ended March 31, 2025. The report focuses on the General Fund, which is the primary operating fund for the City, as well as the Public Safety Fund, Parks & 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 March 31, 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 first quarter of 2025 is 25% of planned which is expected at the end of the quarter. The most significant accounts are discussed below.
 - Income taxes are 25% of planned, which is expected. More information on income tax is in the income tax portion of this report.
 - Investment income is 22% 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.



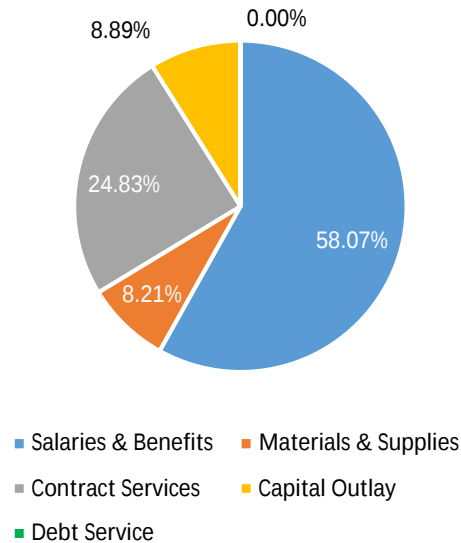
- General Fund revenues compared to 2024 have increased by 16% (or \$1.3M) mainly resulting from the following:
 - Income Tax revenue increased by 11% (or \$649K), See the income tax discussion section of this report.
 - Other revenue increased by \$845K related to the items discussed above.

General Fund Expenditures

- General Fund expenditures are 20% of planned, which is slightly lower than expected at the end of the quarter. When encumbrances are considered, they are 53% of planned.
- Salaries and benefits are 21% of planned. This is related to continued recruitment for vacant positions.
- Compared to 2024, General Fund expenditures have increased by 26% (or \$1.8M), 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.

2025 Q1 Expenditures \$8.7 Million



General Fund Other Financing Sources and Uses

- Transfers out for the first quarter were delayed pending the posting of the first real estate tax settlement. Some transfers are dependent on tax and PILOT payments received.

General Fund Balance

- Fund balance increased by \$894K to \$43M by the end of the quarter. Of the \$43M, \$14.7M is reserved for encumbrances and \$9.1M is reserved for emergency, leaving an unreserved fund balance of \$19.2M. Unreserved fund balance equates to seven (7) months of operating expenditures, which is more than the two (2) month minimum set by policy.

Public Safety Fund

- The Public Safety Fund revenue is \$467K, or 26%, of planned revenue. Income tax revenue is \$354K, or 25%, of planned, which is expected at the end of the quarter. There was an allocation change for 2025 resulting in a 44% 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 \$212K or 24% of planned, which is expected. Compared to 2024 there is a 23% 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 \$560K, which is an increase of \$256K resulting from revenues exceeding expenditures for the quarter. Of this amount, \$94K is reserved for encumbrances.

Parks & Recreation Fund

- The Parks & Recreation Fund revenue is \$586K, or 23% of planned revenue, which is expected. Income tax revenue is \$333K, or 25% 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 12% related to increases in camp revenue.
- Parks & Recreation Fund expenditures are \$402K, or 13% of planned which is expected for the first quarter as the season does not begin until late in the second quarter. There is a 21% increase in expenditures compared to 2024 seeing an increase across all expenditure types. This was anticipated for 2025.
- Parks & Recreation Fund Balance ended at \$1.6M, which is an increase of \$184K resulting from revenue exceeding expenditures for the quarter. Of this amount, \$565K is reserved for encumbrances.

Public Service Fund

- The Public Service Fund revenue is \$331K, or 24% of planned revenue, which is expected. Income tax revenue is \$323K or 25% of planned. Compared to 2024, revenue is down 25%, as the percent of income tax allocated to the Public Service Fund was decreased.
- Public Service Fund expenditures are \$281K, or 10%, 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 \$50K resulting from revenues exceeding expenditures. Of this amount, \$955K is reserved for encumbrances.

Capital Improvement Fund

- The Capital Improvement Fund revenue is \$3.5M, or 25% of planned revenue, which is expected. Compared to 2024, revenue has increased by 20%, 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 \$12.3M, or 19% of planned. When encumbrances are considered, it is 79% of planned. Compared to 2024, expenditures have increased by \$11.1M, mainly for payments associated with the construction of the new municipal building.
- Fund balance ended at \$57.8M, which is a decrease of \$8.8M as debt proceeds received in 2024 for the new municipal building continue to be expended. Of this amount, \$38.4M 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	Q1 2025 Actual	Q1 2025 Encumbered
CREEKSIDE	115,239	863,134
FACILITIES	10,844,961	36,517,362
IT INFRASTRUCTURE	108,301	666,147
LAND	42,005	
PARK FACILITY	14,775	893,195
PARK INFRASTRUCTURE	695,826	939,520
ROAD & BRIDGE INFRASTRUCTURE	630,556	2,007,273
SIDEWALKS	99,486	720,273
TRAFFIC SIGNALS & STREETLIGHTS	61,227	187,149
UTILITY INFRASTRUCTURE	333,472	668,217
VEHICLES & EQUIPMENT	1,011,425	1,606,680
Grand Total	13,957,273	45,068,950

DETAIL BY FUND AND PROJECT						
FUND	YEAR(S) FUNDED	PROJECT TITLE	DEPARTMENT	Category	Q1 25 Actual	Q1 25 Encumbered
CAPITAL	2022	ACADEMY PARK	PARKS & RECREATION	PARK INFRASTRUCTURE	74,629	226,171
CAPITAL	2024	SPORTS ACTION PARK	PARKS & RECREATION	PARK INFRASTRUCTURE	32,580	9,585
CAPITAL	2023-2024	ASPHALT OVERLAY	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	301,077	743,418
CAPITAL	2023	BIG WALNUT TRAIL	PARKS & RECREATION	PARK INFRASTRUCTURE	-	294,876
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	115,239	863,134
CAPITAL	2025	ELECTRIC VEHICLE CHARGING STATION	PUBLIC SERVICE	VEHICLES & EQUIPMENT	14,341	7,980
CAPITAL	2025	EMERGENCY ALERT SIRENS	PUBLIC SAFETY	VEHICLES & EQUIPMENT	-	175,000
CAPITAL	2021	FACILITY	MAYOR	FACILITIES	10,073,393	32,162,557
CAPITAL	2021-2025	FIBER	IT	IT INFRASTRUCTURE	105,942	275,000
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	7,800	290,200
CAPITAL	2024	NETWORK SWITCHES & CORE LIFECYCLE	IT	IT INFRASTRUCTURE	-	304,331
CAPITAL	2022-2024	NONPOLICE EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	263,847	361,992
CAPITAL	2021-2024	PARK & TRAIL ASPHALT	PARKS & RECREATION	PARK INFRASTRUCTURE	10,416	8,986
CAPITAL	2023-2024	PARK RENOVATION	PARKS & RECREATION	PARK INFRASTRUCTURE	34,204	84,409
CAPITAL	2022-2024	PLAYGROUNDS	PARKS & RECREATION	PARK INFRASTRUCTURE	19,394	19,663
CAPITAL	2020-2024	POLICE EQUIPMENT	PUBLIC SAFETY	VEHICLES & EQUIPMENT	171,382	253,836
CAPITAL	2023-2024	POLICE RADIOS	PUBLIC SAFETY	VEHICLES & EQUIPMENT	31,667	6,636
CAPITAL	2024	POLICE SOFTWARE REPLACEMENT	PUBLIC SAFETY	VEHICLES & EQUIPMENT	12,981	128,710
CAPITAL	2022-2025	POOLS	PARKS & RECREATION	PARK INFRASTRUCTURE	12,055	5,630
CAPITAL	2021-2023	PRICE ROAD HOUSE	PARKS & RECREATION	PARK FACILITY	14,775	893,195
CAPITAL	2022-2024	SIDEWALKS	ENGINEERING	SIDEWALKS	99,486	720,273
CAPITAL	2023-2024	STREET LIGHTS	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	3,466	31,534
CAPITAL	2023-2024	STREET REBUILDS	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	300,487	194,290
CAPITAL	2023-2024	STYGLER-AGLER 62 IMPROVEMENTS	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	-	62,277
CAPITAL	2021-2024	TRAFFIC SIGNALS	PUBLIC SERVICE	TRAFFIC SIGNALS & STREETLIGHTS	61,227	187,149
				TOTAL CAPITAL IMPROVEMENT FUND	12,322,264	38,426,811
GENERAL	2021	FACILITY	MAYOR	FACILITIES	771,568	4,354,805
					771,568	4,354,805
STREET	2019-2024	NONPOLICE EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	-	578,433
					-	578,433
TIF	2021-2024	HAMILTON ROAD BRIDGE	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	-	181,780
TIF	2022-2023	TAYLOR STATION & CLAYCRAFT	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	11,195	38,378
				TOTAL TIF FUND	11,195	220,158
ARPA	2023	CAD REPLACEMENT	PUBLIC SAFETY	IT INFRASTRUCTURE	-	86,816
					-	86,816
STORM	2020-2024	EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	55,990	92,000
STORM	2019	STORMWATER MAINTENANCE	ENGINEERING	UTILITY INFRASTRUCTURE	-	2,120
STORM	2024	TAYLOR STATION & CLAYCRAFT	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	367	270,460
				TOTAL STORMWATER FUND	56,357	364,580
WATER	2021-2023	CLAYCRAFT WATERLINE	ENGINEERING	UTILITY INFRASTRUCTURE	2,184	49,693
WATER	2020-2024	EQUIPMENT	PUBLIC SERVICE	VEHICLES & EQUIPMENT	231,673	882
WATER	2022-2023	TAYLOR STATION & CLAYCRAFT	ENGINEERING	ROAD & BRIDGE INFRASTRUCTURE	1,200	369,157
WATER	2020-2024	WATERLINE REPLACEMENT	ENGINEERING	UTILITY INFRASTRUCTURE	98,039	332,097
WATER	2022-2023	WATER TOWER REHABILITATION	ENGINEERING	UTILITY INFRASTRUCTURE	212,954	120,776
				TOTAL WATER & WATER CAPITAL FUNDS	546,050	872,605
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	1,211
SEWER	2020-2024	SANITARY SEWER MAINTENANCE	ENGINEERING	UTILITY INFRASTRUCTURE	-	45,017
SEWER	2021	SERRAN SEWER IMPROVEMENT	ENGINEERING	UTILITY INFRASTRUCTURE	-	4,101
SEWER	2024	GAHANNA LINCOLN CAPACITY IMPROVE	ENGINEERING	UTILITY INFRASTRUCTURE	16,295	114,413
				TOTAL SEWER & SEWER CAPITAL FUNDS	249,839	164,742
				TOTAL CAPITAL ACTIVITY Q1	13,957,273	45,068,950

SUMMARY BY PROJECT		
CATEGORY	Q1 2025 Actual	Q1 2025 Encumbered
ACADEMY PARK	74,629	226,171
ASPHALT OVERLAY	301,077	743,418
BIG WALNUT TRAIL	0	294,876
BRIDGES	12,764	115,979
CAD REPLACEMENT	0	86,816
CCTV PROGRAM	0	0
CLAYCRAFT WATERLINE	2,184	49,693
CODE & PERMIT SOFTWARE	2,359	0
CREEKSIDE	115,239	863,134
EAST GAHANNA SEWER ANALYSIS	4,000	0
EQUIPMENT	517,207	94,093
FACILITY	10,844,961	36,517,362
FIBER	105,942	275,000
GOLF COURSE CART PATH REPLACE	504,748	0
HAMILTON ROAD BRIDGE	0	181,780
LAND ACQUISITION FOR DEV.	42,005	0
LINK TO LITERACY TRAIL	7,800	290,200
NETWORK SWITCHES & CORE LIFECYCLE	0	304,331
NONPOLICE EQUIPMENT	263,847	940,425
PARK & TRAIL ASPHALT	10,416	8,986
PARK RENOVATION	34,204	84,409
PLAYGROUNDS	19,394	19,663
POLICE EQUIPMENT	171,382	253,836
POLICE RADIOS	31,667	6,636
POLICE SOFTWARE REPLACEMENT	12,981	128,710
POOLS	12,055	5,630
PRICE ROAD HOUSE	14,775	893,195
SANITARY SEWER MAINTENANCE	0	45,017
SERRAN SEWER IMPROVEMENT	0	4,101
SIDEWALKS	99,486	720,273
SPORTS ACTION PARK	32,580	9,585
STORMWATER MAINTENANCE	0	2,120
STREET REBUILDS	300,487	194,290
STYGLER-AGLER 62 IMPROVEMENTS	0	62,277
TAYLOR STATION & CLAYCRAFT	12,762	677,995
TRAFFIC SIGNALS	61,227	187,149
WATER TOWER REHABILITATION	212,954	120,776
WATERLINE REPLACEMENT	98,039	332,097
STREET LIGHTS	3,466	31,534
GAHANNA LINCOLN CAPACITY IMPROVE	16,295	114,413
ELECTRIC VEHICLE CHARGING STATION	14,341	7,980
EMERGENCY ALERT SIRENS	0	175,000
Grand Total	13,957,273	45,068,950

City of Gahanna, Ohio
General Fund Comparative Statement
For the Year Quarter Ended March 31, 2025

	Budget Versus Actual				Q1 2025 Versus Q1 2024		
	Budgeted Amounts		Q1 Actual	Q1 Percent	2024 Actual	Difference	Percent
	Original	Q1 Budget					
Revenues							
Income Tax	25,493,600	25,493,600	6,305,198	25%	5,655,829	649,369	11%
Property Taxes	3,059,395	3,059,395	-	0%	-	-	0%
Fines & Fees	727,873	727,873	339,847	47%	496,749	(156,902)	-32%
Charges for Services	1,636,861	1,636,861	455,189	28%	382,091	73,098	19%
Intergovernmental	1,326,000	1,326,000	268,486	20%	246,183	22,303	9%
Other Taxes	400,070	400,070	87,710	22%	68,725	18,985	28%
Interest & Investment Income	5,000,000	5,000,000	1,114,726	22%	1,148,438	(33,712)	-3%
Licenses & Permits	590,000	590,000	144,202	24%	230,957	(86,755)	-38%
Other	718,432	718,432	860,465	120%	15,863	844,602	5324%
Total Revenues	38,952,231	38,952,231	9,575,823	25%	8,244,835	1,330,988	16%
Expenditures							
Salaries & Benefits	23,630,323	23,659,190	5,041,644	21%	4,398,137	643,507	15%
Materials & Supplies	3,075,493	3,986,785	713,098	18%	738,174	(25,076)	-3%
Contract Services	9,145,786	10,966,790	2,155,451	20%	1,767,523	387,928	22%
Capital Outlay	-	5,126,373	771,568	15%	-	771,568	100%
Debt Service							
Principal Retirement	500,000	500,000	-	0%	-	-	0%
Interest & Fiscal Charges	39,375	39,375	-	0%	-	-	0%
Total Expenditures	36,390,977	44,278,513	8,681,761	20%	6,903,834	1,777,927	26%
Excess of Expenditures (Over)/Under Revenues	2,561,254	(5,326,282)	894,062		1,341,001	(446,939)	-33%
Other Financing Sources/(Uses)							
Transfer Out	(1,392,288)	(1,392,288)	-	0%	(738,600)	(738,600)	-100%
Total Other Financing Sources/(Uses)	(1,392,288)	(1,392,288)	-		(738,600)	738,600	-100%
Net Change in Fund Balance	1,168,966	(6,718,570)	894,062		602,401	291,661	48%
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 March 31	43,236,032	35,348,496	42,961,128		36,128,987	6,832,141	19%
Reserved For Encumbrance			14,708,705		8,211,339	6,497,366	79%
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	19,152,423		19,467,648	(315,225)	-2%

City of Gahanna, Ohio
Public Safety Fund Comparative Statement
For the Quarter Ended March 31, 2025

	Budget Versus Actual				Q1 2025 Versus Q1 2024		
	Budgeted Amounts		Q1 Actual	Q1 Percent	2024 Actual	Difference	Percent
	Original	Q1 Budget					
Revenues							
Income Tax	1,421,600	1,421,600	353,570	25%	245,074	108,496	44%
Charges for Services	370,000	370,000	106,588	29%	104,281	2,307	2%
Fines & Fees	14,000	14,000	5,562	40%	9,459	(3,897)	-41%
Intergovernmental	-	-	1,693	0%	-	1,693	100%
Total Revenues	1,805,600	1,805,600	467,413	26%	358,814	108,599	30%
Expenditures							
Salaries & Benefits	756,372	756,372	179,892	24%	167,546	12,346	7%
Materials & Supplies	1,000	1,000	-	0%	-	-	0%
Contract Services	123,700	123,700	31,768	26%	4,939	26,829	543%
Total Expenditures	881,072	881,072	211,660	24%	172,485	39,175	23%
Excess of Expenditures (Over)/Under Revenues	924,528	924,528	255,753		186,329	69,424	37%
Other Financing Sources/(Uses)							
Transfer Out	(1,066,303)	(1,066,303)	-	0%	(318,063)	(318,063)	-100%
Total Other Financing Sources/(Uses)	(1,066,303)	(1,066,303)	-		(318,063)	318,063	-100%
Net Change in Fund Balance	(141,775)	(141,775)	255,753		(131,734)	387,487	-294%
Fund balance January 1	304,141	304,141	304,141		638,210	(334,069)	-52%
Prior Year Encumbrance Appropriated	-	-	-				
Fund balance at March 31	162,366	162,366	559,894		506,476	53,418	11%
Reserved For Encumbrance			93,990		10,436	83,554	801%
Unreserved Fund Balance	162,366	162,366	465,904		496,040	(30,136)	-6%

City of Gahanna, Ohio
Parks Recreation Fund Comparative Statement
For the Quarter Ended March 31, 2025

	Budget Versus Actual				Q1 2025 Versus Q1 2024		
	Budgeted Amounts		Q1 Actual	Q1 Percent	2024 Actual	Difference	Percent
	Original	Q1 Budget					
Revenues							
Income Tax	1,340,380	1,340,380	333,366	25%	245,074	88,292	36%
Charges for Services	1,214,320	1,214,320	247,160	20%	220,708	26,452	12%
Fines & Fees	13,200	13,200	5,244	40%	9,459	(4,215)	-45%
Total Revenues	2,567,900	2,567,900	585,770	23%	475,241	110,529	23%
Expenditures							
Salaries & Benefits	2,240,955	2,240,955	303,751	14%	250,466	53,285	21%
Materials & Supplies	409,210	494,844	54,211	11%	41,772	12,439	30%
Contract Services	243,150	266,283	43,567	16%	39,602	3,965	10%
Total Expenditures	2,893,315	3,002,082	401,529	13%	331,840	69,689	21%
Excess of Expenditures (Over)/Under Revenues	(325,415)	(434,182)	184,241		143,401	40,840	28%
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 March 31	1,123,170	1,014,403	1,632,826		1,621,331	11,495	1%
Reserved For Encumbrance			565,314		498,030	67,284	14%
Unreserved Fund Balance	1,123,170	1,014,403	1,067,512		1,123,301	(55,789)	-5%

City of Gahanna, Ohio
Public Service Fund Comparative Statement
For the Quarter Ended March 31, 2025

	Budget Versus Actual				Q4 2025 Versus Q4 2024		
	Budgeted Amounts		Q1 Actual	Q1 Percent	2024 Actual	Difference	Percent
	Original	Q1 Budget					
Revenues							
Income Tax	1,299,720	1,299,720	323,264	25%	417,533	(94,269)	-23%
Fines & Fees	77,150	77,150	7,412	10%	24,337	(16,925)	-70%
Total Revenues	1,376,870	1,376,870	330,676	24%	441,870	(111,194)	-25%
Expenditures							
Salaries & Benefits	1,185,243	1,185,243	237,082	20%	242,455	(5,373)	-2%
Materials & Supplies	63,700	83,099	10,342	12%	7,478	2,864	38%
Contract Services	728,433	1,553,089	33,551	2%	5,614	27,937	498%
Total Expenditures	1,977,376	2,821,431	280,975	10%	255,547	25,428	10%
Excess of Expenditures (Over)/Under Revenues	(600,506)	(1,444,561)	49,701		186,323	(136,622)	-73%
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 March 31	2,119,925	1,275,870	2,770,132		2,131,805	638,327	30%
Reserved For Encumbrance			955,260		360,426	594,834	165%
Unreserved Fund Balance	2,119,925	1,275,870	1,814,872		1,771,379	43,493	2%

City of Gahanna, Ohio
Capital Improvement Fund Comparative Statement
For the Quarter Ended March 31, 2025

	Budget Versus Actual				Q1 2025 Versus Q1 2024		
	Budgeted Amounts		Q1 Actual	Q1 Percent	2024 Actual	Difference	Percent
	Original	Q1 Budget					
Revenues							
Income Tax	12,185,500	12,185,500	3,030,597	25%	2,723,041	307,556	11%
Fines & Fees	120,000	120,000	47,676	40%	105,105	(57,429)	-55%
Intergovernmental	-	-	-	100%	118,979	(118,979)	-100%
Investment Income	1,800,000	1,800,000	452,239	25%	-	452,239	100%
Other	75,000	75,000	-	0%	-	-	0%
Total Revenues	14,180,500	14,180,500	3,530,512	25%	2,947,125	583,387	20%
Expenditures							
Capital Outlay	11,415,500	63,954,989	12,322,264	19%	1,189,472	11,132,792	936%
Debt Service							
Interest & Fiscal Charges	-	-	-	0%	-	-	100%
Total Expenditures	11,415,500	63,954,989	12,322,264	19%	1,189,472	11,132,792	936%
Excess of Expenditures (Over)/Under Revenues	2,765,000	(49,774,489)	(8,791,752)		1,757,653	(10,549,405)	-600%
Other Financing Sources/(Uses)							
Transfer In	848,000	848,000	-	0%	-	-	0%
Transfer Out	(3,913,150)	(3,913,150)	-	0%	-	-	0%
Total Other Financing Sources/(Uses)	(3,065,150)	(3,065,150)	-	0%	-	-	100%
Net Change in Fund Balance	(300,150)	(52,839,639)	(8,791,752)		1,757,653	(10,549,405)	
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 March 31	66,256,356	13,716,867	57,764,754		23,240,539	34,524,215	149%
Reserved For Encumbrance			38,426,811		10,222,459	28,204,352	276%
Unreserved Fund Balance	66,256,356	13,716,867	19,337,943		13,018,080	6,319,863	49%

Other Funds

While the General Fund is the largest of the City's funds and is used as the primary source for governmental expenditures, Gahanna maintains several other funds as well. The following table outlines each of the City's funds and the revenue and expenditure activity associated with each through March 31, 2025.

ALL FUNDS SUMMARY THROUGH 03/31/2025							
		BEGINNING		TOTAL	ENDING	OUTSTANDING	UNENCUMBERED
FUND		CASH BALANCE +	TOTAL RECEIPTS -	EXPENDITURES =	CASH BALANCE -	ENCUMBRANCES =	BALANCE
1010	GENERAL FUND	42,067,065.87	9,575,822.73	8,681,760.26	42,961,128.34	14,708,705.14	28,252,423.20
2200	STREET FUND	1,835,025.16	564,671.51	510,032.93	1,889,663.74	1,111,957.35	777,706.39
2220	STATE HIGHWAY FUND	678,137.67	40,398.75	43,781.09	674,755.33	64,374.82	610,380.51
2240	TAX INCREMENT FUND	11,276,725.10	-	11,195.08	11,265,530.02	602,957.52	10,662,572.50
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	79,435.02	-	110,994.79	3,628.50	107,366.29
2270	PARKS & REC DONATIO	25,696.20	900.00	-	26,596.20	-	26,596.20
2280	PERMANENT IMPROVEME	97,214.84	-	-	97,214.84	-	97,214.84
2290	CLERK OF COURT COMP	186,584.25	5,479.00	4,857.00	187,206.25	29,211.37	157,994.88
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	86,815.54	-	-	86,815.54	86,815.54	-
2340	COURT COMPUTERIZATI	65,839.00	711.00	-	66,550.00	450.00	66,100.00
2350	FED LAW ENFORCE TRU	5,294.92	-	-	5,294.92	-	5,294.92
2360	TREASURY EQUIT SHAR	35,487.88	813.60	3,195.85	33,105.63	6,189.76	26,915.87
2370	AG PEACE OFFICER TR	76,999.20	-	15,595.00	61,404.20	27,845.00	33,559.20
2380	STREET TREE FUND	51,165.00	-	-	51,165.00	-	51,165.00
2390	OCJS GRANT FUND	76,050.00	-	-	76,050.00	-	76,050.00
2400	PUBLIC SAFETY FUND	304,141.05	467,412.89	211,659.86	559,894.08	93,990.00	465,904.08
2410	RIGHT OF WAY FUND	902,888.40	135,200.00	24,797.31	1,013,291.09	229,750.18	783,540.91
2420	PARKS & RECREATION	1,448,584.61	585,769.69	401,529.53	1,632,824.77	565,313.91	1,067,510.86
2430	PUBLIC SERVICE FUND	2,720,430.24	330,675.72	280,975.37	2,770,130.59	955,260.32	1,814,870.27
2440	OPIOID SETTLEMENT	92,325.62	-	-	92,325.62	-	92,325.62
3220	STATE CAPITAL GRANT	0.07	-	-	0.07	-	0.07
3230	OPWC FUND	(999,999.00)	-	-	(999,999.00)	-	(999,999.00)
3250	CAPITAL IMPROVEMENT	66,556,506.20	3,530,512.14	12,322,263.97	57,764,754.37	38,426,810.60	19,337,943.77
3270	PARK FUND	337,037.38	1,000.00	-	338,037.38	-	338,037.38
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	4,606.00	-	368,652.18	-	368,652.18
3300	FEDERAL HIGHWAY GRA	65,315.56	-	-	65,315.56	-	65,315.56
4310	BOND RETIREMENT FUN	1,481,649.82	-	44,286.10	1,437,363.72	6,096,898.60	(4,659,534.88)
5100	POLICE PENSION FUND	671,133.41	-	346,049.80	325,083.61	-	325,083.61
5150	POLICE DUTY WEAPONS	6,595.08	5,435.02	1,619.00	10,411.10	20,381.00	(9,969.90)
5300	PUBLIC LANDSCAPE TR	7,816.20	-	-	7,816.20	-	7,816.20
6310	STORMWATER FUND	4,594,330.59	407,212.68	244,838.90	4,756,704.37	606,319.80	4,150,384.57
6410	OEPA GRANT FUND	913.45	-	-	913.45	-	913.45
6510	WATER FUND	8,727,204.81	2,303,855.04	2,646,841.93	8,384,217.92	9,034,810.27	(650,592.35)
6520	WATER CAPITAL FUND	5,839,707.58	535,272.91	377,473.24	5,997,507.25	871,723.15	5,125,784.10
6610	SEWER FUND	9,409,234.76	2,389,590.74	2,409,547.50	9,389,278.00	8,633,986.95	755,291.05
6620	SEWER CAPITAL FUND	6,744,517.90	613,301.57	29,384.16	7,328,435.31	414,375.64	6,914,059.67
7500	LEAVE PAY-OUT RESER	351,442.31	-	92,049.46	259,392.85	-	259,392.85
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	105.00	-	7,362.93	-	7,362.93
8360	PARK FACILITY DEPOS	15,526.00	-	-	15,526.00	-	15,526.00
8370	VETERANS MEMORIAL F	6,471.79	122.00	-	6,593.79	2,000.00	4,593.79
8380	RECREATION SCHOLARS	6,522.37	-	-	6,522.37	-	6,522.37
8500	REFUSE ESCROW FUND	1,040,805.91	707,457.35	625,430.79	1,122,832.47	2,202,032.78	(1,079,200.31)
8600	DEVELOPERS ESCROW F	1,442,569.73	76,382.60	83,548.51	1,435,403.82	1,390,067.25	45,336.57
9000	WORKERS COMP FUND	443,023.21	94,891.48	138,418.58	399,496.11	12,534.00	386,962.11
9010	RISK INSURANCE FUND	174,240.96	27,079.50	11,707.71	189,612.75	160,989.47	28,623.28
REPORT TOTALS:		169,691,244.78	22,659,429.67	29,570,483.71	162,780,190.74	86,432,211.92	76,347,978.82

ACCOUNT INFORMATION			2025 BUDGET INFORMATION			Q1 ACTUAL				Q1 2025 VS Q1 2024				
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROPRIATION	TRANFRS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2024 Actual	2025 vs 2024	% Change
1010	10101000	4200	COUNCIL LICENSES & PERMITS	R	(40,000.00)	-	(40,000.00)	(1,906.80)	-	(38,093.20)	4.80	(21,842.80)	19,936.00	-91%
1010	10101000	4205	COUNCIL FINES & FEES	R	-	-	-	(100.00)	-	100.00	100.00	-	(100.00)	100%
1010	10101000	4600	MISCELLANEOUS	R	-	-	-	(200.00)	-	200.00	100.00	-	(200.00)	100%
1010	10101000	5100	COUNCIL ELECTED&APPOINT WAGES	E	106,800.00	-	106,800.00	24,400.00	-	82,400.00	22.80	24,800.00	(400.00)	-2%
1010	10101000	5105	COUNCIL FULL TIME WAGES	E	237,568.00	-	237,568.00	53,763.01	-	183,804.99	22.60	51,978.40	1,784.61	3%
1010	10101000	5110	PART-TIME WAGES	E	10,187.00	-	10,187.00	-	-	10,187.00	0.00	-	-	100%
1010	10101000	5130	COUNCIL RETIREMENT	E	48,394.00	-	48,394.00	10,806.32	-	37,587.68	22.30	10,538.95	267.37	3%
1010	10101000	5135	COUNCIL INSURANCE	E	92,079.00	-	92,079.00	25,824.08	-	66,254.92	28.00	16,425.04	9,399.04	57%
1010	10101000	5140	COUNCIL WORKERS COMP	E	7,179.00	-	7,179.00	1,563.32	-	5,615.68	21.80	1,530.66	32.66	2%
1010	10101000	5145	COUNCIL MEDICARE	E	5,042.00	-	5,042.00	1,092.58	-	3,949.42	21.70	1,061.45	31.13	3%
1010	10101000	5160	COUNCIL OTHER BENEFITS	E	120.00	-	120.00	22.50	-	97.50	18.80	22.50	-	0%
1010	10101000	5205	COUNCIL CONTRACT SERVICES	E	17,200.00	2,184.62	19,384.62	979.10	5,705.52	12,700.00	34.50	5,093.28	(4,114.18)	-81%
1010	10101000	5210	COUNCIL PROF SERVICES	E	3,000.00	13,161.61	16,161.61	11,551.00	1,610.61	3,000.00	81.40	944.52	10,606.48	1123%
1010	10101000	5215	COUNCIL TECH SERVICES	E	49,494.00	11,545.92	61,039.92	15,292.60	45,512.32	235.00	99.60	8,380.00	6,912.60	82%
1010	10101000	5225	COUNCIL PROF DEVELOPMENT	E	24,500.00	10,162.37	34,662.37	5,414.00	22,792.54	6,455.83	81.40	1,084.38	4,329.62	399%
1010	10101000	5310	COUNCIL OFFICE EXPENSE	E	24,175.00	5,712.55	29,887.55	6,674.32	9,022.25	14,190.98	52.50	4,177.93	2,496.39	60%
1010	10101000	5320	COUNCIL OPERATING EQUIP	E	-	612.86	612.86	-	612.86	-	100.00	-	-	100%
			Total 01 COUNCIL OFFICE		585,738.00	43,379.93	629,117.93	155,176.03	85,256.10	388,685.80	38.20	104,194.31	50,981.72	49%
1010	10102000	5100	MAYOR ELECTED&APPOINT WAGES	E	107,809.00	-	107,809.00	23,955.90	-	83,853.10	22.20	23,955.90	-	0%
1010	10102000	5105	MAYOR FULL TIME WAGES	E	52,916.00	-	52,916.00	11,875.20	-	41,040.80	22.40	11,394.44	480.76	4%
1010	10102000	5115	MAYOR OVERTIME	E	250.00	-	250.00	157.73	-	92.27	63.10	-	157.73	100%
1010	10102000	5130	MAYOR RETIREMENT	E	22,613.00	-	22,613.00	5,038.43	-	17,574.57	22.30	4,926.30	112.13	2%
1010	10102000	5135	MAYOR INSURANCE	E	23,514.00	-	23,514.00	8,176.38	-	15,337.62	34.80	5,742.20	2,434.18	42%
1010	10102000	5140	MAYOR WORKERS COMP	E	3,258.00	-	3,258.00	719.76	-	2,538.24	22.10	703.74	16.02	2%
1010	10102000	5145	MAYOR MEDICARE	E	2,321.00	-	2,321.00	512.56	-	1,808.44	22.10	493.16	19.40	4%
1010	10102000	5160	MAYOR OTHER BENEFITS	E	60.00	-	60.00	15.00	-	45.00	25.00	15.00	-	0%
1010	10102000	5210	PROFESSIONAL SERVICES	E	30,000.00	96,506.30	126,506.30	7,779.46	110,976.65	7,751.19	93.90	6,451.79	1,327.67	21%
1010	10102000	5310	MAYOR OFFICE EXPENSE	E	5,150.00	4,213.93	9,363.93	1,706.87	2,728.66	4,928.40	47.40	5,598.01	(3,891.14)	-70%
1010	10102240	5105	MARKET&COMM FULL TIME WAGES	E	336,053.00	-	336,053.00	72,771.60	-	263,281.40	21.70	48,009.20	24,762.40	52%
1010	10102240	5110	MARKET&COMM PART-TIME WAGES	E	20,374.00	-	20,374.00	-	-	20,374.00	0.00	-	-	100%
1010	10102240	5130	MARKET&COMM RETIREMENT	E	49,950.00	-	49,950.00	10,175.40	-	39,774.60	20.40	6,717.10	3,458.30	51%
1010	10102240	5135	MARKET&COMM INSURANCE	E	108,897.00	-	108,897.00	22,597.93	-	86,299.07	20.80	15,161.33	7,436.60	49%
1010	10102240	5140	MARKET&COMM WORKERS COMP	E	7,162.00	-	7,162.00	1,454.16	-	5,707.84	20.30	959.56	494.60	52%
1010	10102240	5145	MARKET&COMM MEDICARE	E	5,071.00	-	5,071.00	1,017.36	-	4,053.64	20.10	662.53	354.83	54%
1010	10102240	5160	MARKET&COMM OTHER BENEFITS	E	150.00	-	150.00	30.00	-	120.00	20.00	22.50	7.50	33%
1010	10102240	5205	MARKET&COMM CONTRACT SERV	E	14,000.00	5,394.65	19,394.65	-	7,394.65	12,000.00	38.10	1,126.30	(1,126.30)	-100%
1010	10102240	5210	MARKET&COMM PROF SERVICES	E	182,000.00	88,016.97	270,016.97	50,369.50	71,247.47	148,400.00	45.00	15,584.43	34,785.07	223%
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	(44.10)	1,232.10	-2794%
1010	10102240	5310	MARKET&COMM OFFICE EXPENSE	E	18,000.00	1,130.89	19,130.89	-	2,130.89	17,000.00	11.10	108.00	(108.00)	-100%
			Total 02 MAYOR'S OFFICE		1,000,548.00	196,943.86	1,197,491.86	219,541.24	194,970.44	782,980.18	34.60	147,587.39	71,953.85	49%
1010	10103000	5100	LAW ELECTED&APPOINTED WAGES	E	81,165.00	-	81,165.00	18,638.10	-	62,526.90	23.00	18,638.10	-	0%
1010	10103000	5105	FULL TIME WAGES	E	122,345.00	-	122,345.00	28,845.16	-	93,499.84	23.60	26,416.41	2,428.75	9%
1010	10103000	5115	OVERTIME	E	220.00	-	220.00	-	-	220.00	0.00	50.53	(50.53)	-100%
1010	10103000	5130	LAW RETIREMENT	E	28,468.00	-	28,468.00	6,647.64	-	21,820.36	23.40	6,314.74	332.90	5%
1010	10103000	5135	LAW INSURANCE	E	42,847.00	-	42,847.00	6,132.25	-	36,714.75	14.30	10,373.51	(4,241.26)	-41%
1010	10103000	5140	LAW WORKERS COMP	E	4,290.00	-	4,290.00	949.70	-	3,340.30	22.10	902.14	47.56	5%
1010	10103000	5145	LAW MEDICARE	E	3,049.00	-	3,049.00	677.65	-	2,371.35	22.20	638.81	38.84	6%
1010	10103000	5160	LAW OTHER BENEFITS	E	66.00	-	66.00	16.86	-	49.14	25.50	14.39	2.47	17%
1010	10103000	5205	LAW CONTRACT SERVICES	E	42,000.00	2,610.00	44,610.00	9,512.50	35,267.50	(170.00)	100.40	8,120.00	1,392.50	17%
1010	10103000	5210	LAW PROF SERVICES	E	160,000.00	112,148.83	272,148.83	9,420.97	176,579.08	86,148.78	68.30	23,606.28	(14,185.31)	-60%
1010	10103000	5225	LAW PROF DEVELOPMENT	E	2,000.00	-	2,000.00	-	-	2,000.00	0.00	-	-	100%
1010	10103000	5300	LAW MATERIALS&SUPPLIES	E	10,000.00	795.00	10,795.00	2,427.00	8,120.00	248.00	97.70	2,176.00	251.00	12%
1010	10103000	5310	LAW OFFICE EXPENSE	E	4,000.00	7,146.50	11,146.50	900.00	10,296.50	(50.00)	100.40	2,573.53	(1,673.53)	-65%
			Total 03 LAW DEPARTMENT		500,450.00	122,700.33	623,150.33	84,167.83	230,263.08	308,719.42	50.50	99,824.44	(15,656.61)	-16%
1010	10104000	4205	MAYOR'S COURT FINES & FEES	R	(350,000.00)	-	(350,000.00)	(76,657.78)	-	(273,342.22)	21.90	(68,679.00)	(7,978.78)	12%
1010	10104000	4300	CHARGES FOR SERVICES	R	(100,000.00)	-	(100,000.00)	(35,943.15)	-	(64,056.85)	35.90	(33,620.48)	(2,322.67)	7%
1010	10104000	5105	MAYOR'S CRT FULL TIME WAGES	E	248,201.00	-	248,201.00	57,227.84	-	190,973.16	23.10	55,726.03	1,501.81	3%
1010	10104000	5115	MAYOR'S CRT OVERTIME	E	750.00	-	750.00	63.28	-	686.72	8.40	-	63.28	100%
1010	10104000	5130	MAYOR'S CRT RETIREMENT	E	34,490.00	-	34,490.00	8,013.79	-	26,476.21	23.20	7,763.86	249.93	3%
1010	10104000	5135	MAYOR'S CRT INSURANCE	E	18,519.00	-	18,519.00	5,093.20	-	13,425.80	27.50	4,031.98	1,061.22	26%
1010	10104000	5140	MAYOR'S CRT WORKERS COMP	E	5,105.00	-	5,105.00	1,144.80	-	3,960.20	22.40	1,114.52	30.28	3%
1010	10104000	5145	MAYOR'S CRT MEDICARE	E	3,672.00	-	3,672.00	822.82	-	2,849.18	22.40	800.14	22.68	3%
1010	10104000	5160	MAYOR'S CRT OTHER BENEFITS	E	90.00	-	90.00	22.50	-	67.50	25.00	22.50	-	0%
1010	10104000	5205	MAYOR'S CRT CONTRACT SERVICES	E	70,700.00	7,513.77	78,213.77	15,908.04	50,906.96	11,398.77	85.40	14,790.35	1,117.69	8%
1010	10104000	5210	MAYOR'S CRT PROF SERVICES	E	1,800.00	625.00	2,425.00	-	1,625.00	800.00	67.00	-	-	100%
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)	(24,014.66)	53,281.96	(86,601.53)	-51.00	(17,445.10)	(6,569.56)	38%
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	60,792.81	-	255,315.19	19.20	52,042.40	8,750.41	17%
1010	10105000	5110	HR PART-TIME WAGES	E	10,187.00	-	10,187.00	-	-	10,187.00	0.00	1,509.65	(1,509.65)	-100%
1010	10105000	5115	HR OVERTIME	E	250.00	-	250.00	-	-	250.00	0.00	-	-	100%
1010	10105000	5130	HR RETIREMENT	E	45,959.00	-	45,959.00	8,499.11	-	37,459.89	18.50	7,497.28	1,001.83	13%
1010	10105000	5135	HR INSURANCE	E	89,559.00	-	89,559.00	23,528.10	-	66,030.90	26.30	12,190.61	11,337.49	93%
1010	10105000	5140	HR WORKERS COMP	E	6,785.00	-	6,785.00	1,215.87	-	5,569.13	17.90	1,071.06	144.81	14%
1010	10105000	5145	HR MEDICARE	E	4,780.00	-	4,780.00	852.87	-	3,927.13	17.80	747.94	104.93	14%
1010	10105000	5160	HR OTHER											

ACCOUNT INFORMATION			2025 BUDGET INFORMATION			Q1 ACTUAL				Q1 2025 VS Q1 2024				
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROPRIATION	TRANFRS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2024 Actual	2025 vs 2024	% Change
1010	10105000	5316	EMPLOYEE REIMBURSEMENTS	E	37,775.00	13,505.00	51,280.00	12,830.00	5,750.30	32,699.70	36.20	10,091.50	2,738.50	27%
			Total 05 HUMAN RESOURCES DEPARTMENT		460,021.00	196,641.84	656,662.84	(503,547.26)	591,849.14	568,360.96	13.40	241,246.35	(744,793.61)	-309%
1010	10106000	4000	FINANCE INCOME TAXES	R	(26,282,000.00)	-	(26,282,000.00)	(6,453,995.05)	-	(19,828,004.95)	24.60	(5,802,270.96)	(651,724.09)	11%
1010	10106000	4005	FINANCE REFUNDS	R	788,400.00	-	788,400.00	148,797.03	-	639,602.97	18.90	146,441.50	2,355.53	2%
1010	10106000	4010	FINANCE PROPERTY TAXES	R	(3,059,395.00)	-	(3,059,395.00)	-	-	(3,059,395.00)	0.00	-	-	100%
1010	10106000	4015	FINANCE LODGING TAXES	R	(400,070.00)	-	(400,070.00)	(87,693.59)	-	(312,376.41)	21.90	(68,724.80)	(18,968.79)	28%
1010	10106000	4025	FINANCE OTHER TAXES	R	-	-	-	(16.78)	-	16.78	100.00	-	(16.78)	100%
1010	10106000	4105	FINANCE LOCAL GOV FUNDS	R	(1,000,000.00)	-	(1,000,000.00)	(268,068.97)	-	(731,931.03)	26.80	(246,182.57)	(21,886.40)	9%
1010	10106000	4110	FINANCE HOMESTEAD & ROLL	R	(326,000.00)	-	(326,000.00)	-	-	(326,000.00)	0.00	-	-	100%
1010	10106000	4210	FINANCE PENALTY & INTEREST	R	(230,000.00)	-	(230,000.00)	(112,998.39)	-	(117,001.61)	49.10	(261,590.33)	148,591.94	-57%
1010	10106000	4310	FINANCE ADMIN CHARGES	R	(813,196.00)	-	(813,196.00)	-	-	(813,196.00)	0.00	(234,670.75)	234,670.75	-100%
1010	10106000	4400	FINANCE INVESTMENT INCOME	R	(5,000,000.00)	-	(5,000,000.00)	(1,114,726.44)	-	(3,885,273.56)	22.30	(1,148,438.00)	33,711.56	-3%
1010	10106000	4600	FINANCE MISCELLANEOUS	R	-	-	-	(136,738.52)	-	136,738.52	100.00	(8,582.49)	(128,156.03)	1493%
1010	10106000	5105	FINANCE FULL TIME WAGES	E	508,712.00	-	508,712.00	98,054.83	-	410,657.17	19.30	112,696.40	(14,641.57)	-13%
1010	10106000	5130	FINANCE RETIREMENT	E	71,253.00	-	71,253.00	13,727.67	-	57,525.33	19.30	15,770.48	(2,042.81)	-13%
1010	10106000	5135	FINANCE INSURANCE	E	124,162.00	-	124,162.00	21,418.50	-	102,743.50	17.30	28,577.77	(7,159.27)	-25%
1010	10106000	5140	FINANCE WORKERS COMP	E	10,634.00	-	10,634.00	1,961.13	-	8,672.87	18.40	2,253.89	(292.76)	-13%
1010	10106000	5145	FINANCE MEDICARE	E	7,575.00	-	7,575.00	1,402.71	-	6,172.29	18.50	1,587.98	(185.27)	-12%
1010	10106000	5160	FINANCE OTHER BENEFITS	E	150.00	-	150.00	37.50	-	112.50	25.00	45.00	(7.50)	-17%
1010	10106000	5205	FINANCE CONTRACT SERVICES	E	1,085,520.00	1,051.99	1,086,571.99	405,824.20	749,638.20	(68,890.41)	106.30	374,145.71	31,678.49	8%
1010	10106000	5210	FINANCE PROF SERVICES	E	57,000.00	3,972.01	60,972.01	233.08	11,739.01	48,999.92	19.60	177.53	55.55	31%
1010	10106000	5211	FINANCE REGULATORY SERVICES	E	50,000.00	-	50,000.00	-	50,000.00	-	100.00	213.20	(213.20)	-100%
1010	10106000	5231	FINANCE TAX PAYMENTS	E	110,000.00	17.78	110,017.78	87,344.84	22,672.94	-	100.00	213,575.41	(126,230.57)	-59%
1010	10106000	5310	FINANCE OFFICE EXPENSE	E	6,000.00	876.62	6,876.62	2,248.34	4,464.58	163.70	97.60	4,585.76	(2,337.42)	-51%
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	-	39,375.00	-	100.00	-	-	100%
1010	10106000	5900	FINANCE TRANSFER OUT	E	892,288.00	-	892,288.00	-	-	892,288.00	0.00	738,600.00	(738,600.00)	-100%
1010	10106250	5105	FINANCE FULL TIME WAGES	E	667,326.00	-	667,326.00	145,986.08	-	521,339.92	21.90	121,917.80	24,068.28	20%
1010	10106250	5110	FINANCE PART-TIME WAGES	E	28,524.00	-	28,524.00	-	-	28,524.00	0.00	426.08	(426.08)	-100%
1010	10106250	5130	FINANCE RETIREMENT	E	97,260.00	-	97,260.00	20,430.99	-	76,829.01	21.00	15,716.97	4,714.02	30%
1010	10106250	5135	FINANCE INSURANCE	E	151,203.00	-	151,203.00	42,924.21	-	108,278.79	28.40	17,710.66	25,213.55	142%
1010	10106250	5140	FINANCE WORKERS COMP	E	14,108.00	-	14,108.00	2,919.18	-	11,188.82	20.70	2,246.96	672.22	30%
1010	10106250	5145	FINANCE MEDICARE	E	10,019.00	-	10,019.00	2,071.28	-	7,947.72	20.70	1,589.54	481.74	30%
1010	10106250	5160	FINANCE OTHER BENEFITS	E	239.00	-	239.00	50.64	-	188.36	21.20	38.14	12.50	33%
1010	10106250	5205	FINANCE CONTRACT SERVICES	E	1,194,250.00	389.00	1,194,639.00	-	1,184,639.00	10,000.00	99.20	3,000.00	(3,000.00)	-100%
1010	10106250	5210	FINANCE PROF SERVICES	E	245,000.00	155,500.26	400,500.26	39,756.18	124,755.33	235,988.75	41.10	-	39,756.18	100%
1010	10106250	5211	FINANCE REGULATORY SERVICES	E	10,300.00	7,451.81	17,751.81	4,724.42	3,027.39	10,000.00	43.70	2,549.45	2,174.97	85%
1010	10106250	5212	COMMUNITY GRANTS	E	100,000.00	-	100,000.00	-	-	100,000.00	0.00	-	-	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	4,914.54	61,203.91	1,458.65	97.80	2,179.03	2,735.51	126%
1010	10106250	5310	FINANCE OFFICE EXPENSE	E	133,805.00	3,196.13	137,001.13	550.79	21,345.34	115,105.00	16.00	-	550.79	100%
1010	10106250	5505	FINANCE CAPITAL PROJ	E	-	5,126,372.58	5,126,372.58	771,567.67	4,354,804.91	-	100.00	-	771,567.67	100%
1010	10106250	5900	FINANCE TRANSFER OUT	E	500,000.00	-	500,000.00	-	-	500,000.00	0.00	-	-	100%
			Total 06 FINANCE DEPARTMENT		(29,632,058.00)	5,317,105.28	(24,314,952.72)	(6,357,291.93)	7,133,865.61	(25,091,526.40)	-3.20	(5,964,414.64)	(392,877.29)	7%
1010	10111400	4205	GEN SERVICES FINES & FEES	R	(75,000.00)	-	(75,000.00)	(138,298.12)	-	63,298.12	184.40	(143,049.34)	4,751.22	-3%
1010	10111400	5105	GEN SERVICES FULL TIME WAGES	E	172,314.00	-	172,314.00	32,711.25	-	139,602.75	19.00	32,559.86	151.39	0%
1010	10111400	5115	GEN SERVICES OVERTIME	E	1,000.00	-	1,000.00	16.42	-	983.58	1.60	5.20	11.22	216%
1010	10111400	5130	GEN SERVICES RETIREMENT	E	24,192.00	-	24,192.00	4,557.24	-	19,634.76	18.80	4,559.11	(1.87)	0%
1010	10111400	5135	GEN SERVICES INSURANCE	E	37,904.00	-	37,904.00	10,145.56	-	27,758.44	26.80	6,616.62	3,528.94	53%
1010	10111400	5140	GEN SERVICES WORKERS COMP	E	3,515.00	-	3,515.00	654.51	-	2,860.49	18.60	651.25	3.26	1%
1010	10111400	5145	GEN SERVICES MEDICARE	E	2,475.00	-	2,475.00	455.45	-	2,019.55	18.40	454.81	0.64	0%
1010	10111400	5160	GEN SERVICES OTHER BENEFITS	E	45.00	-	45.00	13.55	-	31.45	30.10	13.44	0.11	1%
1010	10111400	5205	GEN SERVICES CONTRACT SERVICES	E	756,152.00	80,718.09	836,870.09	148,127.07	682,011.76	6,731.26	99.20	93,226.32	54,900.75	59%
1010	10111400	5210	PROFESSIONAL SERVICES	E	33,135.00	94,878.12	128,013.12	4,412.50	123,600.62	-	100.00	35.00	4,377.50	12507%
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	3,545.00	20,589.00	581%
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	4,374.00	57,471.47	800.00	98.70	45,781.00	(41,407.00)	-90%
1010	10111400	5310	GEN SERVICES OFFICE EXPENSE	E	26,300.00	6,027.63	32,327.63	6,539.27	25,788.36	-	100.00	13,614.81	(7,075.54)	-52%
1010	10111400	5325	GEN SERVICES UTILITIES	E	665,300.00	270,038.62	935,338.62	146,156.09	789,182.53	-	100.00	137,155.36	9,000.73	7%
1010	10111410	4205	LANDS&BUILD FINES & FEES	R	(1,610.00)	-	(1,610.00)	-	-	(1,610.00)	0.00	(640.22)	640.22	-100%
1010	10111410	4600	MISCELLANEOUS	R	-	-	-	(387.00)	-	387.00	100.00	-	(387.00)	100%
1010	10111410	5105	LANDS&BUILD FULL TIME WAGES	E	159,509.00	-	159,509.00	18,860.21	-	140,648.79	11.80	19,422.99	(562.78)	-3%
1010	10111410	5115	LANDS&BUILD OVERTIME	E	2,000.00	-	2,000.00	-	-	2,000.00	0.00	-	-	100%
1010	10111410	5130	LANDS&BUILD RETIREMENT	E	27,755.00	-	27,755.00	2,584.41	-	25,170.59	9.30	2,663.23	(78.82)	-3%
1010	10111410	5135	LANDS&BUILD INSURANCE	E	90,047.00	-	90,047.00	7,791.48	-	82,255.52	8.70	5,868.87	1,922.61	33%
1010	10111410	5140	LANDS&BUILD WORKERS COMP	E	3,977.00	-	3,977.00	389.19	-	3,587.81	9.80	400.47	(11.28)	-3%
1010	10111410	5145	LANDS&BUILD MEDICARE	E	2,820.00	-	2,820.00	279.13	-	2,540.87	9.90	269.50	9.63	4%
1010	10111410	5150	LANDS&BUILD UNIFORM ALLOW	E	1,400.00	465.10	1,865.10	600.00	800.00	465.10	75.10	600.00	-	0%
1010	10111410	5160	LANDS&BUILD OTHER BENEFITS	E	90.00	-	90.00	7.50	-	82.50	8.30	7.50	-	0%
1010	10111410	5205	LANDS&BUILD CONTRACT SERVICES	E	280,350.00	1,445.37	281,795.37	1,083.20	280,712.17	-	100.00	25,146.25	(24,063.05)	-96%
1010	10111410	5220	LANDS&BUILD MAINT SERVICES	E	107,000.00	161,185.50	268,185.50	5,712.06	262,473.44	-	100.00	39,624.35	(33,912.29)	-86%
1010	10111410	5300	LANDS&BUILD MATERIALS&SUPPLIES	E	68,000.00	33,388.86	101,388.86	6,828.75	94,560.11	-	100.00	8,325.79	(1,497.04)	-18%
1010	10111410	5310	LANDS&BUILD OFFICE EXPENSE	E	500.00	-	500.00	-	500.00	-	100.00	-	-	100%
			Total 11 PUBLIC SERVICE		2,446,360.00	710,213.81	3,156,573.81	303,766.91	2,325,882.32	526,924.58	83.30	296,857.17	6,909.74	2%

ACCOUNT INFORMATION			2025 BUDGET INFORMATION			Q1 ACTUAL				Q1 2025 VS Q1 2024				
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROPRIATION	TRANFRS/ADJSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2024 Actual	2025 vs 2024	% Change
1010	10110110	5110	POLICE PART-TIME WAGES	E	170,142.00	(15,000.00)	155,142.00	26,367.71	-	128,774.29	17.00	25,473.86	893.85	4%
1010	10110110	5115	POLICE OVERTIME	E	350,000.00	-	350,000.00	63,711.39	-	286,288.61	18.20	61,514.02	2,197.37	4%
1010	10110110	5130	POLICE RETIREMENT	E	23,730.00	-	23,730.00	3,691.49	-	20,038.51	15.60	3,566.34	125.15	4%
1010	10110110	5135	POLICE INSURANCE	E	1,574,826.00	-	1,574,826.00	436,777.73	-	1,138,048.27	27.70	329,439.69	107,338.04	33%
1010	10110110	5140	POLICE WORKERS COMP	E	153,779.00	-	153,779.00	33,537.38	-	120,241.62	21.80	31,345.65	2,191.73	7%
1010	10110110	5145	POLICE MEDICARE	E	110,582.00	-	110,582.00	23,657.02	-	86,924.98	21.40	21,324.72	2,332.30	11%
1010	10110110	5150	POLICE UNIFORM ALLOW	E	129,000.00	35,811.68	164,811.68	60,073.24	102,351.87	2,386.57	98.60	38,669.97	21,203.27	55%
1010	10110110	5160	POLICE OTHER BENEFITS	E	1,800.00	-	1,800.00	416.85	-	1,383.15	23.20	390.00	26.85	7%
1010	10110110	5205	POLICE CONTRACT SERVICES	E	468,026.00	41,423.13	509,449.13	125,010.65	380,308.63	4,129.85	99.20	78,867.03	46,143.62	59%
1010	10110110	5210	POLICE PROF SERVICES	E	116,100.00	95,105.67	211,205.67	5,857.75	202,965.25	2,382.67	98.90	18,323.75	(12,466.00)	-68%
1010	10110110	5215	POLICE TECH SERVICES	E	170,000.00	33,960.32	203,960.32	19,422.88	165,820.10	18,717.34	90.80	44,134.07	(24,711.19)	-56%
1010	10110110	5225	POLICE PROF DEVELOPMENT	E	129,600.00	5,087.67	134,687.67	28,250.49	80,739.74	25,697.44	80.90	35,460.07	(7,209.58)	-20%
1010	10110110	5300	POLICE MATERIALS&SUPPLIES	E	80,500.00	29,571.30	110,071.30	54,291.11	1,404.66	54,375.53	98.70	27,689.77	26,601.34	96%
1010	10110110	5306	POLICE FLEET SERVICES	E	21,800.00	2,712.00	24,512.00	9,395.49	13,166.51	1,950.00	92.00	5,894.69	3,500.80	59%
1010	10110110	5310	POLICE OFFICE EXPENSE	E	22,100.00	4,894.13	26,994.13	7,242.98	19,163.02	588.13	97.80	11,879.70	(4,636.72)	-39%
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	129,209.38	-	615,147.62	17.40	133,071.54	(3,862.16)	-3%
1010	10110120	5115	SAFETY ADMIN OVERTIME	E	9,000.00	-	9,000.00	-	-	9,000.00	0.00	713.07	(713.07)	-100%
1010	10110120	5130	SAFETY ADMIN RETIREMENT	E	107,484.00	-	107,484.00	18,078.88	-	89,405.12	16.80	18,701.06	(622.18)	-3%
1010	10110120	5135	SAFETY ADMIN INSURANCE	E	236,621.00	-	236,621.00	36,861.08	-	199,759.92	15.60	35,371.32	1,489.76	4%
1010	10110120	5140	SAFETY ADMIN WORKERS COMP	E	15,625.00	-	15,625.00	2,584.07	-	13,040.93	16.50	2,675.15	(91.08)	-3%
1010	10110120	5145	SAFETY ADMIN MEDICARE	E	11,044.00	-	11,044.00	1,815.35	-	9,228.65	16.40	1,874.60	(59.25)	-3%
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	57.89	-	274.11	17.40	64.95	(7.06)	-11%
1010	10110120	5205	SAFETY ADMIN CONTRACT SERVICES	E	105,000.00	4,163.74	109,163.74	52,947.98	53,259.52	2,956.24	97.30	58,275.64	(5,327.66)	-9%
1010	10110130	5105	DISPATCH FULL TIME WAGES	E	1,072,643.00	-	1,072,643.00	188,417.78	-	884,225.22	17.60	181,637.98	6,779.80	4%
1010	10110130	5115	DISPATCH OVERTIME	E	140,000.00	-	140,000.00	69,735.44	-	70,264.56	49.80	49,612.29	20,123.15	41%
1010	10110130	5130	DISPATCH RETIREMENT	E	168,823.00	-	168,823.00	36,141.45	-	132,681.55	21.40	31,948.03	4,193.42	13%
1010	10110130	5135	DISPATCH INSURANCE	E	305,267.00	-	305,267.00	57,087.99	-	248,179.01	18.70	49,838.38	7,249.61	15%
1010	10110130	5140	DISPATCH WORKERS COMP	E	23,197.00	-	23,197.00	5,163.04	-	18,033.96	22.30	4,635.00	528.04	11%
1010	10110130	5145	DISPATCH MEDICARE	E	17,294.00	-	17,294.00	3,696.89	-	13,597.11	21.40	3,272.38	424.51	13%
1010	10110130	5150	DISPATCH UNIFORM ALLOW	E	10,000.00	805.04	10,805.04	156.77	3,300.00	7,348.27	32.00	951.59	(794.82)	-84%
1010	10110130	5160	DISPATCH OTHER BENEFITS	E	390.00	-	390.00	77.75	-	312.25	19.90	75.66	2.09	3%
1010	10110130	5225	DISPATCH PROF DEVELOPMENT	E	16,040.00	3,375.00	19,415.00	3,711.35	12,183.89	3,519.76	81.90	6,483.50	(2,772.15)	-43%
1010	10110130	5310	DISPATCH OFFICE EXPENSE	E	5,000.00	1,081.82	6,081.82	1,564.88	4,447.37	69.57	98.90	467.68	1,097.20	235%
1010	10110160	4300	RMS & CAD CHARGES FOR SERVICES	R	(296,791.00)	-	(296,791.00)	(166,283.39)	-	(130,507.61)	56.00	-	(166,283.39)	100%
1010	10110160	5205	RMS & CAD CONTRACT SERVICES	E	388,287.00	-	388,287.00	322,988.06	65,298.94	-	100.00	-	322,988.06	100%
			Total 10 PUBLIC SAFETY		13,714,806.00	246,991.50	13,961,797.50	3,240,102.68	1,158,380.37	9,563,314.45	31.50	2,726,360.81	513,741.87	19%
			Total 25 SECURITY OF PERSONS & PROP		13,714,806.00	246,991.50	13,961,797.50	3,240,102.68	1,158,380.37	9,563,314.45	31.50	2,726,360.81	513,741.87	19%
1010	10111420	4300	FLEET CHARGES FOR SERVICES	R	(12,250.00)	-	(12,250.00)	-	-	(12,250.00)	0.00	-	-	100%
1010	10111420	5105	FLEET FULL TIME WAGES	E	433,204.00	-	433,204.00	99,345.28	-	333,858.72	22.90	87,768.25	11,577.03	13%
1010	10111420	5115	FLEET OVERTIME	E	15,000.00	-	15,000.00	1,227.29	-	13,772.71	8.20	1,030.39	196.90	19%
1010	10111420	5130	FLEET RETIREMENT	E	62,414.00	-	62,414.00	14,080.14	-	48,333.86	22.60	12,431.80	1,648.34	13%
1010	10111420	5135	FLEET INSURANCE	E	127,872.00	-	127,872.00	32,976.94	-	94,895.06	25.80	22,272.65	10,704.29	48%
1010	10111420	5140	FLEET WORKERS COMP	E	8,951.00	-	8,951.00	2,071.40	-	6,879.60	23.10	1,823.93	247.47	14%
1010	10111420	5145	FLEET MEDICARE	E	6,341.00	-	6,341.00	1,566.41	-	4,774.59	24.70	1,276.11	290.30	23%
1010	10111420	5150	FLEET UNIFORM ALLOW	E	5,400.00	605.28	6,005.28	4,021.92	1,608.42	374.94	93.80	2,427.98	1,593.94	66%
1010	10111420	5160	FLEET OTHER BENEFITS	E	180.00	-	180.00	45.00	-	135.00	25.00	37.50	7.50	20%
1010	10111420	5215	FLEET TECH SERVICES	E	25,000.00	2,388.30	27,388.30	5,348.40	22,039.90	-	100.00	10,309.36	(4,960.96)	-48%
1010	10111420	5225	FLEET PROF DEVELOPMENT	E	5,000.00	-	5,000.00	-	5,000.00	-	100.00	-	-	100%
1010	10111420	5300	FLEET MATERIALS&SUPPLIES	E	315,000.00	101,587.83	416,587.83	86,987.84	329,599.99	-	100.00	80,070.63	6,917.21	9%
1010	10111420	5305	FLEET FLEET PARTS	E	250,000.00	85,229.66	335,229.66	96,307.01	238,922.65	-	100.00	49,072.57	47,234.44	96%
1010	10111420	5306	FLEET FLEET SERVICES	E	130,000.00	73,213.41	203,213.41	24,739.86	178,473.55	-	100.00	19,880.71	4,859.15	24%
1010	10111420	5310	FLEET OFFICE EXPENSE	E	500.00	-	500.00	40.00	500.00	(40.00)	108.00	366.57	(326.57)	-89%
1010	10111420	5315	FLEET EE RELATIONS&SAFTY	E	1,500.00	13.21	1,513.21	411.49	1,101.72	-	100.00	58.13	353.36	608%
1010	10111420	5320	FLEET OPERATING EQUIP	E	14,500.00	5,790.74	20,290.74	4,027.85	16,262.89	-	100.00	1,829.21	2,198.64	120%
1010	10111420	5325	FLEET UTILITIES	E	30,000.00	42,286.20	72,286.20	8,667.03	63,619.17	-	100.00	5,256.54	3,410.49	65%
			Total 11 PUBLIC SERVICE		1,418,612.00	311,114.63	1,729,726.63	381,863.86	857,128.29	490,734.48	71.60	295,912.33	85,951.53	29%
			Total 35 TRANSPORTATION		1,418,612.00	311,114.63	1,729,726.63	381,863.86	857,128.29	490,734.48	71.60	295,912.33	85,951.53	29%
1010	10107000	4205	IT FINES & FEES	R	(1,263.00)	-	(1,263.00)	-	-	(1,263.00)	0.00	-	-	100%
1010	10107000	4300	IT CHARGES FOR SERVICES	R	(20,624.00)	-	(20,624.00)	-	-	(20,624.00)	0.00	(18,000.00)	18,000.00	-100%
1010	10107000	5105	IT FULL TIME WAGES	E	608,957.00	-	608,957.00	123,001.24	-	485,955.76	20.20	107,990.82	15,010.42	14%
1010	10107000	5115	IT OVERTIME	E	5,500.00	-	5,500.00	204.00	-	5,296.00	3.70	55.05	148.95	271%
1010	10107000	5130	IT RETIREMENT	E	92,820.00	-	92,820.00	17,192.76	-	75,627.24	18.50	15,126.41	2,066.35	14%
1010	10107000	5135	IT INSURANCE	E	146,528.00	-	146,528.00	33,899.45	-	112,628.55	23.10	21,963.80	11,935.65	54%
1010	10107000	5140	IT WORKERS COMP	E	15,178.00	-	15,178.00	2,463.13	-	12,714.87	16.20	2,160.93	302.20	14%
1010	10107000	5145	IT MEDICARE	E	10,840.00	-	10,840.00	1,732.73	-	9,107.27	16.00	1,527.48	205.25	13%
1010	10107000	5160	IT OTHER BENEFITS	E	220.00	-	220.00	48.00	-	172.00	21.80	39.25	8.75	22%
1010	10107000	5205	IT CONTRACT SERVICES	E	592,558.00	104,683.54	697,241.54	242,787.87	416,845.51	37,608.16	94.60	230,290.14	12,497.73	5%
1010	10107000	5215	IT TECH SERVICES	E	314,244.00	32,815.61	347,059.61	65,663.85	242,194.67	39,201.09	88.70	16,057.42	49,606.43	309%
1010	10107000	5310	IT OFFICE EXPENSE	E	2,200.00	932.52	3,132.52	1,009.57	1,359.25	763.70	75.60	1,111.02	(101.45)	-9%
1010	10107000	5320	IT OPERATING EQUIP	E	228,650.00	41,803.02	270,453.02	43,305.07	60,401.47	166,746.48	38.30	75,570.48	(32,265.41)	-43%
1010	10107000													

			ACCOUNT INFORMATION		2025 BUDGET INFORMATION			Q1 ACTUAL				Q1 2025 VS Q1 2024		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROPRIATION	TRANFRS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2024 Actual	2025 vs 2024	% Change
1010	10109000	5140	DEV WORKERS COMP	E	5,629.00	-	5,629.00	683.26	-	4,945.74	12.10	1,215.86	(532.60)	-44%
1010	10109000	5145	DEV MEDICARE	E	4,019.00	-	4,019.00	488.68	-	3,530.32	12.20	859.22	(370.54)	-43%
1010	10109000	5160	DEV OTHER BENEFITS	E	90.00	-	90.00	15.00	-	75.00	16.70	22.50	(7.50)	-33%
1010	10109000	5205	DEV CONTRACT SERVICES	E	190,000.00	272,468.56	462,468.56	106,755.00	275,713.56	80,000.00	82.70	65,800.00	40,955.00	62%
1010	10109000	5210	DEV PROF SERVICES	E	15,000.00	-	15,000.00	-	-	15,000.00	0.00	-	-	100%
1010	10109000	5215	DEV TECH SERVICES	E	35,600.00	25,444.00	61,044.00	22,000.00	35,844.00	3,200.00	94.80	19,688.00	2,312.00	12%
1010	10109000	5300	MATERIALS & SUPPLIES	E	2,000.00	-	2,000.00	-	-	2,000.00	0.00	-	-	100%
1010	10109000	5310	DEV OFFICE EXPENSE	E	33,300.00	13,454.26	46,754.26	7,869.59	35,450.67	3,434.00	92.70	21,825.15	(13,955.56)	-64%
			Total 09 DEVELOPMENT		664,826.00	311,366.82	976,192.82	183,238.43	347,008.23	445,946.16	54.30	182,993.33	245.10	0%
1010	10112000	4200	LICENSES & PERMITS	R	(500,000.00)	-	(500,000.00)	(142,075.00)	-	(357,925.00)	28.40	(199,184.46)	57,109.46	-29%
1010	10112000	4205	CITY PLANNER FINES & FEES	R	(30,000.00)	-	(30,000.00)	(26,413.40)	-	(26,413.40)	12.00	(6,709.71)	3,123.11	-47%
1010	10112000	5105	CITY PLANNER FULL TIME WAGES	E	829,379.00	-	829,379.00	187,172.55	-	642,206.45	22.60	159,108.09	28,064.46	18%
1010	10112000	5110	CITY PLANNER PART-TIME WAGES	E	43,011.00	-	43,011.00	8,810.33	-	34,200.67	20.50	8,572.48	237.85	3%
1010	10112000	5115	CITY PLANNER OVERTIME	E	3,800.00	-	3,800.00	794.22	-	3,005.78	20.90	92.42	701.80	759%
1010	10112000	5130	CITY PLANNER RETIREMENT	E	122,636.00	-	122,636.00	27,468.31	-	95,167.69	22.40	23,396.49	4,071.82	17%
1010	10112000	5135	CITY PLANNER INSURANCE	E	211,670.00	-	211,670.00	61,078.82	-	150,591.18	28.90	41,619.13	19,459.69	47%
1010	10112000	5140	CITY PLANNER WORKERS COMP	E	18,011.00	-	18,011.00	3,962.65	-	14,048.35	22.00	3,385.88	576.77	17%
1010	10112000	5145	CITY PLANNER MEDICARE	E	12,747.00	-	12,747.00	2,775.75	-	9,971.25	21.80	2,378.53	397.22	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	75.00	-	225.00	25.00	67.50	7.50	11%
1010	10112000	5205	CITY PLANNER CONTRACT SERVICES	E	214,200.00	36,670.50	250,870.50	56,539.23	120,053.55	74,277.72	70.40	32,933.53	23,605.70	72%
1010	10112000	5210	CITY PLANNER PROF SERVICES	E	-	-	-	-	-	-	0.00	10,850.00	(10,850.00)	-100%
1010	10112000	5211	REGULATORY SERVICES	E	30,000.00	7,511.22	37,511.22	3,815.90	18,167.90	15,527.42	58.60	2,551.18	1,264.72	50%
1010	10112000	5215	CITY PLANNER TECH SERVICES	E	10,000.00	0.03	10,000.03	-	-	10,000.03	0.00	-	-	100%
1010	10112000	5220	MAINTENANCE SERVICES	E	7,500.00	2,071.25	9,571.25	666.25	5,000.00	3,905.00	59.20	-	666.25	100%
1010	10112000	5310	CITY PLANNER OFFICE EXPENSE	E	10,000.00	2,863.00	12,863.00	620.00	3,993.00	8,250.00	35.90	505.00	115.00	23%
			Total 12 CITY PLANNER		986,854.00	49,116.00	1,035,970.00	209,917.41	147,214.45	678,838.14	34.50	81,366.06	128,551.35	158%
			Total 40 COMMUNITY ENVIRONMENT		3,767,628.00	547,244.64	4,314,872.64	951,645.03	1,313,409.19	2,049,818.42	52.50	740,704.53	210,940.50	28%
1010	10108310	4300	PARKS CHARGES FOR SERVICES	R	(200,000.00)	-	(200,000.00)	(80,599.04)	-	(119,400.96)	40.30	(59,477.00)	(21,122.04)	36%
1010	10108310	4325	NON-TAXABLE SALES	R	-	-	-	(148,933.18)	-	148,933.18	100.00	-	(148,933.18)	100%
1010	10108310	4600	PARKS MISCELLANEOUS	R	-	-	-	-	-	-	0.00	(1.96)	1.96	-100%
1010	10108310	5105	PARKS SRVC FULL TIME WAGES	E	1,907,139.00	-	1,907,139.00	359,768.40	-	1,547,370.60	18.90	295,821.93	63,946.47	22%
1010	10108310	5110	PARKS SRVC PART-TIME WAGES	E	314,533.00	-	314,533.00	49,527.14	-	265,005.86	15.70	60,444.56	(10,917.42)	-18%
1010	10108310	5115	PARKS SRVC OVERTIME	E	25,000.00	-	25,000.00	8,724.94	-	16,275.06	34.90	677.98	8,046.96	1187%
1010	10108310	5130	PARKS SRVC RETIREMENT	E	312,508.00	-	312,508.00	58,361.86	-	254,146.14	18.70	49,954.78	8,407.08	17%
1010	10108310	5135	PARKS SRVC INSURANCE	E	544,357.00	-	544,357.00	135,938.81	-	408,418.19	25.00	69,768.53	66,170.28	95%
1010	10108310	5140	PARKS SRVC WORKERS COMP	E	45,008.00	-	45,008.00	8,575.02	-	36,432.98	19.10	7,293.32	1,281.70	18%
1010	10108310	5145	PARKS SRVC MEDICARE	E	32,103.00	-	32,103.00	6,064.24	-	26,038.76	18.90	5,165.66	898.58	17%
1010	10108310	5150	PARKS SRVC UNIFORM ALLOW	E	29,700.00	6,179.67	35,879.67	18,629.04	3,350.63	13,900.00	61.30	9,881.60	8,747.44	89%
1010	10108310	5160	PARKS SRVC OTHER BENEFITS	E	1,050.00	-	1,050.00	210.91	-	839.09	20.10	186.97	23.94	13%
1010	10108310	5205	PARKS SRVC CONTRACT SRVC	E	368,700.00	16,966.36	385,666.36	49,658.43	233,130.04	102,877.89	73.30	130,936.42	(81,277.99)	-62%
1010	10108310	5210	PARKS SRVC PROF SRVC	E	50,000.00	35,000.00	85,000.00	10,000.00	25,000.00	50,000.00	41.20	1,406.47	8,593.53	611%
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	54,774.69	181,017.21	58,758.51	80.10	86,606.36	(31,285.67)	-36%
1010	10108310	5310	PARKS SRVC OFFICE EXPENSE	E	8,000.00	911.69	8,911.69	2,044.35	2,616.72	4,250.62	52.30	1,050.01	994.34	95%
1010	10108320	4300	RECREATION CHARGES FOR SERVICE	R	(150,000.00)	-	(150,000.00)	(21,260.34)	-	(128,739.66)	14.20	(31,748.55)	10,488.21	-33%
1010	10108320	4600	MISCELLANEOUS	R	-	-	-	-	-	-	0.00	(55.69)	55.69	-100%
1010	10108320	5110	REC PROG PART-TIME WAGES	E	60,000.00	-	60,000.00	19.94	-	59,980.06	0.00	106.21	(86.27)	-81%
1010	10108320	5115	OVERTIME	E	1,500.00	-	1,500.00	-	-	1,500.00	0.00	-	-	100%
1010	10108320	5130	REC PROG RETIREMENT	E	8,610.00	-	8,610.00	2.80	-	8,607.20	0.00	14.87	(12.07)	-81%
1010	10108320	5135	REC PROG INSURANCE	E	-	-	-	-	-	-	0.00	(111.47)	111.47	-100%
1010	10108320	5140	REC PROG WORKERS COMP	E	1,223.00	-	1,223.00	0.40	-	1,222.60	0.00	2.13	(1.73)	-81%
1010	10108320	5145	REC PROG MEDICARE	E	892.00	-	892.00	0.29	-	891.71	0.00	1.54	(1.25)	-81%
1010	10108320	5150	UNIFORM ALLOWANCE	E	3,200.00	-	3,200.00	-	2,000.00	1,200.00	62.50	-	-	100%
1010	10108320	5205	REC PROG CONTRACT SERVICES	E	262,000.00	26,400.48	288,400.48	53,575.99	158,570.74	76,253.75	73.60	43,151.33	10,424.66	24%
1010	10108320	5210	REC PROG PROF SERVICES	E	91,000.00	25,310.00	116,310.00	18,457.57	23,352.43	74,500.00	35.90	8,157.08	10,300.49	126%
1010	10108320	5215	REC PROG TECH SERVICES	E	21,000.00	533.33	21,533.33	13,437.16	4,067.33	4,028.84	81.30	2,892.51	10,544.65	365%
1010	10108320	5225	REC PROG PROF DEVELOPMENT	E	3,500.00	-	3,500.00	-	3,000.00	500.00	85.70	1,000.00	(1,000.00)	-100%
1010	10108320	5300	REC PROG MATERIALS&SUPPLIES	E	98,975.00	12,229.28	111,204.28	23,794.11	29,445.55	57,964.62	47.90	8,700.00	15,094.11	173%
1010	10108320	5310	REC PROG OFFICE EXPENSE	E	11,563.00	1,134.18	12,697.18	979.00	1,207.10	10,511.08	17.20	786.25	192.75	25%
1010	10108350	5100	P&R ELECTED&APPOINTED WAGES	E	3,000.00	-	3,000.00	150.00	-	2,850.00	5.00	350.00	(200.00)	-57%
1010	10108350	5140	P&R BOARD WORKERS COMP	E	60.00	-	60.00	3.00	-	57.00	5.00	7.00	(4.00)	-57%
1010	10108350	5145	P&R BOARD MEDICARE	E	45.00	-	45.00	2.19	-	42.81	4.90	5.08	(2.89)	-57%
1010	10108360	5100	LANDSCAPE ELECTED&APPOINTED	E	8,400.00	-	8,400.00	1,300.00	-	7,100.00	15.50	1,200.00	100.00	8%
1010	10108360	5140	LANDSCAPE WORKERS COMP	E	192.00	-	192.00	26.00	-	166.00	13.50	24.00	2.00	8%
1010	10108360	5145	LANDSCAPE MEDICARE	E	144.00	-	144.00	18.85	-	125.15	13.10	17.40	1.45	8%
1010	10108410	5205	STREET TREES CONTRACT SRVC	E	427,500.00	34,279.23	461,779.23	21,450.00	94,858.44	345,470.79	25.20	30,349.33	(8,899.33)	-29%
1010	10108410	5210	STREET TREES PROF SRVC	E	60,000.00	-	60,000.00	-	-	60,000.00	0.00	-	-	100%
1010	10108410	5300	STREET TREE MATERIALS&SUPPLIES	E	10,000.00	3,565.61	13,565.61	6,725.23	3,340.38	3,500.00	74.20	12.96	6,712.27	51792%
			Total 08 PARKS & RECREATION		4,634,402.00	187,060.24	4,821,462.24	654,527.80	765,356.57	3,401,577.87	29.40	727,131.61	(72,603.81)	-10%
			Total 45 LEISURE TIME ACTIVITIES		4,634,402.00	187,060.24	4,821,462.24	654,527.80	765,356.57	3,401,577.87	29.40	727,131.61	(72,603.81)	-10%
1010			Total 1010 GENERAL FUND		(1,168,966.00)	7,887,534.83	6,718,568.83	(894,062.47)	14,709,643.07	(7,097,011.77)	205.60	(602,040.80)	(292,021.67)	49%
2200	22011000	4115	STREETS AUTO & GAS TAX	R	(2,200,000.00)	-	(2,200,000.00)	(563,921.51)	-	(1,636,078.49)	25.60	(552,452.50)	(11,469.01)	2%
2200	22011000	4300	CHARGES FOR SERVICES	R	(9,644.00)	-	(							

ACCOUNT INFORMATION			2025 BUDGET INFORMATION			Q1 ACTUAL				Q1 2025 vs Q1 2024				
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPRC	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2024 Actual	2025 vs 2024	% Change
2200	22011000	5145	STREETS MEDICARE	E	10,485.00	-	10,485.00	2,847.14	-	7,637.86	27.20	1,886.22	960.92	51%
2200	22011000	5150	STREETS UNIFORM ALLOW	E	8,700.00	1,876.17	10,576.17	5,919.98	3,000.00	1,656.19	84.30	4,314.94	1,605.04	37%
2200	22011000	5160	STREETS OTHER BENEFITS	E	214.00	-	214.00	77.61	-	136.39	36.30	56.77	20.84	37%
2200	22011000	5205	STREETS CONTRACT SERVICES	E	74,710.00	51,691.11	126,401.11	2,550.35	114,045.96	9,804.80	92.20	2,685.15	(134.80)	-5%
2200	22011000	5210	PROFESSIONAL SERVICES	E	5,000.00	137,206.30	142,206.30	778.73	141,427.57	-	100.00	766.58	12.15	2%
2200	22011000	5215	STREETS TECH SERVICES	E	7,790.00	130.00	7,920.00	3,409.00	4,510.00	1.00	100.00	4,195.00	(786.00)	-19%
2200	22011000	5220	STREETS MAINT SERVICES	E	25,000.00	14,340.00	39,340.00	-	25,000.00	14,340.00	63.50	-	-	100%
2200	22011000	5300	STREETS MATERIALS&SUPPLIES	E	290,000.00	78,298.17	368,298.17	151,710.78	202,575.74	14,011.65	96.20	125,884.15	25,826.63	21%
2200	22011000	5310	STREETS OFFICE EXPENSE	E	1,000.00	441.42	1,441.42	599.85	841.57	-	100.00	8.83	591.02	6693%
2200	22011000	5315	STREETS EE RELATIONS&SAFTY	E	4,000.00	17.51	4,017.51	1,964.78	2,035.22	17.51	99.60	164.53	1,800.25	1094%
2200	22011000	5320	STREETS OPERATING EQUIP	E	17,600.00	8,780.14	26,380.14	6,386.16	19,993.98	-	100.00	6,253.30	132.86	2%
2200	22011000	5325	STREETS UTILITIES	E	16,016.00	7,406.08	23,422.08	3,327.87	20,094.21	-	100.00	2,772.26	555.61	20%
2200	22011000	5510	STREETS CAPITAL EQUIP	E	65,000.00	578,433.10	643,433.10	-	578,433.10	65,000.00	89.90	12,715.00	(12,715.00)	-100%
2200	22011000	5900	STREETS TRANSFER OUT	E	756,650.00	-	756,650.00	-	-	756,650.00	0.00	762,701.00	(762,701.00)	-100%
			Total 11 PUBLIC SERVICE		258,766.00	878,620.00	1,137,386.00	(54,638.58)	1,111,957.35	80,067.23	93.00	591,662.64	(646,301.22)	-109%
			Total 35 TRANSPORTATION		258,766.00	878,620.00	1,137,386.00	(54,638.58)	1,111,957.35	80,067.23	93.00	591,662.64	(646,301.22)	-109%
			Total 2200 STREET FUND		258,766.00	878,620.00	1,137,386.00	(54,638.58)	1,111,957.35	80,067.23	93.00	591,662.64	(646,301.22)	-109%
2220	22211000	4115	STATE HGHWY AUTO & GAS TAX	R	(160,000.00)	-	(160,000.00)	(40,398.75)	-	(119,601.25)	25.20	(39,638.90)	(759.85)	2%
2220	22211000	5105	FULL TIME WAGES	E	36,931.00	-	36,931.00	8,921.36	28,009.64	24.20	6,921.36	2,227.24	33%	
2220	22211000	5115	STATE HGHWY OVERTIME	E	5,000.00	-	5,000.00	2,607.09	-	2,392.91	52.10	1,728.96	878.13	51%
2220	22211000	5130	STATE HGHWY RETIREMENT	E	5,845.00	-	5,845.00	1,608.26	4,236.74	27.50	1,173.65	434.61	37%	
2220	22211000	5135	INSURANCE	E	12,951.00	-	12,951.00	3,941.37	-	9,009.63	30.40	2,302.47	1,638.90	71%
2220	22211000	5140	STATE HGHWY WORKERS COMP	E	824.00	-	824.00	236.50	-	587.50	28.70	172.65	63.85	37%
2220	22211000	5145	STATE HGHWY MEDICARE	E	545.00	-	545.00	147.61	-	397.39	27.10	104.36	43.25	41%
2220	22211000	5150	UNIFORM ALLOWANCE	E	300.00	-	300.00	300.00	-	-	100.00	210.00	90.00	43%
2220	22211000	5160	OTHER BENEFITS	E	33.00	-	33.00	3.95	-	29.05	12.00	3.52	0.43	12%
2220	22211000	5205	STATE HGHWY CONTRACT SERVICES	E	14,135.00	11,355.70	25,490.70	2,657.44	14,953.26	7,880.00	69.10	2,092.63	564.81	27%
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	14,516.47	9,801.75	-	100.00	17,362.67	(2,846.20)	-16%
2220	22211000	5325	STATE HGHWY UTILITIES	E	12,600.00	5,876.65	18,476.65	2,444.34	16,032.31	-	100.00	1,820.30	624.04	34%
			Total 11 PUBLIC SERVICE		(22,926.00)	32,038.07	9,112.07	3,382.34	64,374.82	(58,645.09)	743.60	(2,428.57)	5,810.91	-239%
			Total 35 TRANSPORTATION		(22,926.00)	32,038.07	9,112.07	3,382.34	64,374.82	(58,645.09)	743.60	(2,428.57)	5,810.91	-239%
			Total 2220 STATE HIGHWAY FUND		(22,926.00)	32,038.07	9,112.07	3,382.34	64,374.82	(58,645.09)	743.60	(2,428.57)	5,810.91	-239%
2240	22411010	4020	TRIANGLE PILOT	R	(630,700.00)	-	(630,700.00)	-	-	(630,700.00)	0.00	-	-	100%
2240	22411010	4305	MINIMUM SERVICE PAYMENTS	R	(5,000.00)	-	(5,000.00)	-	-	(5,000.00)	0.00	(5,000.00)	5,000.00	-100%
2240	22411010	5210	EASTGATE TRI PROF SERVICES	E	12,600.00	-	12,600.00	-	-	12,600.00	0.00	-	-	100%
2240	22411010	5505	CAPITAL PROJECT/IMPROVEMENT	E	550,000.00	-	550,000.00	-	-	550,000.00	0.00	-	-	100%
2240	22411020	4020	PIZZUTTI PILOT	R	(666,100.00)	-	(666,100.00)	-	-	(666,100.00)	0.00	-	-	100%
2240	22411020	4110	PIZZUTTI HOMESTEAD & ROLL	R	(500.00)	-	(500.00)	-	-	(500.00)	0.00	-	-	100%
2240	22411020	5210	EASTGATE PIZ PROF SERVICES	E	7,300.00	-	7,300.00	-	-	7,300.00	0.00	-	-	100%
2240	22411020	5400	PRINCIPAL RETIREMENT	E	27,815.00	-	27,815.00	-	-	27,815.00	0.00	-	-	100%
2240	22411020	5505	EASTGATE CAPITAL PROJ/IMPROV	E	1,350,000.00	49,572.60	1,399,572.60	11,195.08	38,377.52	1,350,000.00	3.50	1,742.00	9,453.08	543%
2240	22411030	4020	MANOR HOMES PILOT	R	(330,800.00)	-	(330,800.00)	-	-	(330,800.00)	0.00	-	-	100%
2240	22411030	4110	MANOR HOMES HOMESTD & ROLL	R	(34,000.00)	-	(34,000.00)	-	-	(34,000.00)	0.00	-	-	100%
2240	22411030	5210	MANOR HOMES PROF SERVICES	E	5,100.00	-	5,100.00	-	-	5,100.00	0.00	-	-	100%
2240	22411030	5505	CAPITAL PROJECT/IMPROVEMENT	E	210,000.00	175,000.00	385,000.00	-	-	385,000.00	0.00	-	-	100%
2240	22411030	5900	MANOR HOMES TRANSFER OUT	E	150,000.00	-	150,000.00	-	-	150,000.00	0.00	-	-	100%
2240	22411040	4020	WEST GAHANNA PILOT	R	(480,800.00)	-	(480,800.00)	-	-	(480,800.00)	0.00	-	-	100%
2240	22411040	4110	WEST GAHANNA HOMESTD & ROLL	R	(1,000.00)	-	(1,000.00)	-	-	(1,000.00)	0.00	-	-	100%
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	-	-	6,700.00	0.00	-	-	100%
2240	22411050	4020	CREEKSIDE PILOT	R	(258,400.00)	-	(258,400.00)	-	-	(258,400.00)	0.00	-	-	100%
2240	22411050	4110	CREEKSIDE HOMESTEAD & ROLL	R	(10,000.00)	-	(10,000.00)	-	-	(10,000.00)	0.00	-	-	100%
2240	22411050	4305	CREEKSIDE MSP	R	-	-	-	-	-	-	0.00	(112,750.69)	112,750.69	-100%
2240	22411050	5210	CREEKSIDE PROF SERVICES	E	2,600.00	-	2,600.00	-	-	2,600.00	0.00	-	-	100%
2240	22411050	5900	CREEKSIDE TRANSFER OUT	E	150,000.00	-	150,000.00	-	-	150,000.00	0.00	-	-	100%
2240	22411060	4020	BUCKLES PILOT	R	(175,500.00)	-	(175,500.00)	-	-	(175,500.00)	0.00	-	-	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	-	-	2,100.00	0.00	-	-	100%
2240	22411060	5510	CAPITAL EQUIPMENT	E	540,000.00	-	540,000.00	-	-	540,000.00	0.00	-	-	100%
2240	22411070	4020	HAMILTON RD PILOT	R	(505,800.00)	-	(505,800.00)	-	-	(505,800.00)	0.00	-	-	100%
2240	22411070	5210	HAMILTON RD PROF SERVICES	E	7,500.00	-	7,500.00	-	-	7,500.00	0.00	-	-	100%
2240	22411070	5500	CAPITAL MAINTENANCE	E	400,000.00	-	400,000.00	-	-	400,000.00	0.00	-	-	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)	-	-	(542,000.00)	0.00	-	-	100%
2240	22411080	4305	MINIMUM SERVICE PAYMENTS	R	(10,000.00)	-	(10,000.00)	-	-	(10,000.00)	0.00	(10,000.00)	10,000.00	-100%
2240	22411080	5210	CENTRAL PARK PROF SERVICES	E	6,500.00	-	6,500.00	-	-	6,500.00	0.00	-	-	100%
2240	22411080	5505	CAPITAL PROJECT/IMPROVEMENT	E	1,000,000.00	-	1,000,000.00	-	-	1,000,000.00	0.00	27,500.00	(27,500.00)	-100%
2240	22411090	4020	NORTH TRIANGLE PILOT	R	(610,200.00)	-	(610,200.00)	-	-	(610,200.00)	0.00	-	-	100%
2240	22411090	4110	NORTH TRIANGLE HOME & ROLLBACK	R	(4,600.00)	-	(4,600.00)	-	-	(4,600.00)	0.00	-	-	100%
2240	22411090	5210	NORTH TRIANG PROF SERVICES	E	9,100.00	-	9,100.00	-	-	9,100.00	0.00	-	-	100%
2240	22411100	4020	JOHNS PAYMENT IN-LIEU OF TAXES	R	(340,300.00)	-	(340,300.00)	-	-	(340,300.00)	0.00	-	-	100%
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	-	-	4,000.00	0.00	-	-	100%
2240	22411100	5500	CAPITAL MAINTENANCE	E	875,000.00	-	875,000.00	-	-	875,000.00	0.00	-	-	100%
			Total 11 PUBLIC SERVICE		1,143,415.00	406,352.60	1,549,767.60	11,195.08	602,957.52	935,615.00	39.60	734,291.31	(723,096.23)	-98%
			Total 40 COMMUNITY ENVIRONMENT		1,143,415.00	406,352.60	1,549,767.60	11,195.08	602,957.52	9				

ACCOUNT INFORMATION			2025 BUDGET INFORMATION			Q1 ACTUAL				Q1 2025 VS Q1 2024				
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROPRIATION	TRANSFRS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2024 Actual	2025 vs 2024	% Change
2250	22510000	5320	OPERATING EQUIPMENT	E	10,000.00	-	10,000.00	2,938.66	1,146.00	5,915.34	40.80	-	2,938.66	100%
			Total 10 PUBLIC SAFETY		-	-	-	7,329.06	1,146.00	(8,475.06)	100.00	7,192.47	136.59	2%
			Total 25 SECURITY OF PERSONS & PROP		-	-	-	7,329.06	1,146.00	(8,475.06)	100.00	7,192.47	136.59	2%
2250			Total 2250 LAW ENFORCEMENT TRUST FU		-	-	-	7,329.06	1,146.00	(8,475.06)	100.00	7,192.47	136.59	2%
2260	22610000	4205	ENFORCE & ED FINES & FEES	R	(4,500.00)	-	(4,500.00)	(79,435.02)	-	74,935.02	1,765.20	(375.00)	(79,060.02)	21083%
2260	22610000	5225	PROFESSIONAL DEVELOPMENT	E	2,500.00	1,191.00	3,691.00	-	1,191.00	2,500.00	32.30	-	-	100%
2260	22610000	5310	OFFICE EXPENSE	E	2,000.00	2,437.50	4,437.50	-	2,437.50	2,000.00	54.90	-	-	100%
			Total 10 PUBLIC SAFETY		-	3,628.50	3,628.50	(79,435.02)	3,628.50	79,435.02	-2,089.20	-	(79,435.02)	100%
			Total 25 SECURITY OF PERSONS & PROP		-	3,628.50	3,628.50	(79,435.02)	3,628.50	79,435.02	-2,089.20	-	(79,435.02)	100%
2260			Total 2260 ENFORCE & EDUCATION FUND		-	3,628.50	3,628.50	(79,435.02)	3,628.50	79,435.02	-2,089.20	-	(79,435.02)	100%
2270	22708000	4605	PARKS & REC DONATIONS	R	(900.00)	-	-	(900.00)	-	900.00	100.00	(3,250.00)	2,350.00	-72%
			Total 08 PARKS & RECREATION		-	-	-	(900.00)	-	900.00	100.00	(3,250.00)	2,350.00	-72%
			Total 45 LEISURE TIME ACTIVITIES		-	-	-	(900.00)	-	900.00	100.00	(3,250.00)	2,350.00	-72%
2270			Total 2270 PARKS & REC DONATION FUN		-	-	-	(900.00)	-	900.00	100.00	(3,250.00)	2,350.00	-72%
2290	22904000	4205	CLERK COMP FINES & FEES	R	(29,100.00)	-	(29,100.00)	(5,479.00)	-	(23,621.00)	18.80	(4,984.00)	(495.00)	10%
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	4,857.00	14,211.37	28,681.63	39.90	4,730.00	127.00	3%
			Total 04 MAYOR'S COURT		33,400.00	250.00	33,650.00	(622.00)	29,211.37	5,060.63	85.00	(254.00)	(368.00)	145%
			Total 20 GENERAL GOVERNMENT		33,400.00	250.00	33,650.00	(622.00)	29,211.37	5,060.63	85.00	(254.00)	(368.00)	145%
2290			Total 2290 CLERK OF COURT COMPUTER		33,400.00	250.00	33,650.00	(622.00)	29,211.37	5,060.63	85.00	(254.00)	(368.00)	145%
2310	23111000	4115	PERMISSIVE TAX AUTO & GAS TAX	R	(662,000.00)	-	(662,000.00)	-	-	(662,000.00)	0.00	-	-	100%
2310	23111000	5505	PERMISSIVE TAX CAPITAL PROJ	E	220,000.00	-	220,000.00	-	-	220,000.00	0.00	-	-	100%
			Total 11 PUBLIC SERVICE		(442,000.00)	-	(442,000.00)	-	-	(442,000.00)	0.00	-	-	100%
			Total 35 TRANSPORTATION		(442,000.00)	-	(442,000.00)	-	-	(442,000.00)	0.00	-	-	100%
2310			Total 2310 COUNTY PERMISSIVE FUND		(442,000.00)	-	(442,000.00)	-	-	(442,000.00)	0.00	-	-	100%
2330	23306000	5505	ARP CAPITAL PROJECT/IMPROV	E	-	86,815.54	86,815.54	-	86,815.54	-	100.00	4,437.04	(4,437.04)	-100%
			Total 06 FINANCE DEPARTMENT		-	86,815.54	86,815.54	-	86,815.54	-	100.00	4,437.04	(4,437.04)	-100%
			Total 30 PUBLIC HEALTH & WELFARE		-	86,815.54	86,815.54	-	86,815.54	-	100.00	4,437.04	(4,437.04)	-100%
2330			Total 2330 ARP FUND		-	86,815.54	86,815.54	-	86,815.54	-	100.00	4,437.04	(4,437.04)	-100%
2340	23404000	4205	COURT COMP FINES & FEES	R	(10,800.00)	-	(10,800.00)	(711.00)	-	(10,089.00)	6.60	(1,881.00)	1,170.00	-62%
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)	(711.00)	450.00	(7,589.00)	3.30	(1,726.00)	1,015.00	-59%
			Total 20 GENERAL GOVERNMENT		(8,300.00)	450.00	(7,850.00)	(711.00)	450.00	(7,589.00)	3.30	(1,726.00)	1,015.00	-59%
2340			Total 2340 COURT COMPUTERIZATION FU		(8,300.00)	450.00	(7,850.00)	(711.00)	450.00	(7,589.00)	3.30	(1,726.00)	1,015.00	-59%
2350	23510000	4120	FEDERAL TRUST REVENUE SHARING	R	(5,000.00)	-	(5,000.00)	-	-	(5,000.00)	0.00	-	-	100%
2350	23510000	4400	FEDERAL TRUST INVEST INCOME	R	-	-	-	-	-	-	0.00	(50.11)	50.11	-100%
2350	23510000	5205	FEDERAL TRUST CONTRACT SERVICE	E	5,000.00	-	5,000.00	-	-	5,000.00	0.00	-	-	100%
			Total 10 PUBLIC SAFETY		-	-	-	-	-	-	0.00	(50.11)	50.11	-100%
			Total 25 SECURITY OF PERSONS & PROP		-	-	-	-	-	-	0.00	(50.11)	50.11	-100%
2350			Total 2350 FED LAW ENFORCE TRUST FU		-	-	-	-	-	-	0.00	(50.11)	50.11	-100%
2360	23610000	4120	TREASURY TRUST REVENUE SHARING	R	(12,000.00)	-	(12,000.00)	(813.60)	-	(11,186.40)	6.80	(3,778.68)	2,965.08	-78%
2360	23610000	4400	INVESTMENT INCOME	R	-	-	-	-	-	-	0.00	(252.89)	252.89	-100%
2360	23610000	5320	OPERATING EQUIPMENT	E	12,000.00	-	12,000.00	3,195.85	6,189.76	2,614.39	78.20	1,005.87	2,189.98	218%
			Total 10 PUBLIC SAFETY		-	-	-	2,382.25	6,189.76	(8,572.01)	100.00	(3,025.70)	5,407.95	-179%
			Total 25 SECURITY OF PERSONS & PROP		-	-	-	2,382.25	6,189.76	(8,572.01)	100.00	(3,025.70)	5,407.95	-179%
2360			Total 2360 TREASURY EQUIT SHARE FUN		-	-	-	2,382.25	6,189.76	(8,572.01)	100.00	(3,025.70)	5,407.95	-179%
2370	23710000	4100	AG TRAINING GRANTS	R	(74,225.00)	-	(74,225.00)	-	-	(74,225.00)	0.00	(87,059.25)	87,059.25	-100%
2370	23710000	5225	AG TRAINING PROF DEVELOPMENT	E	74,225.00	6,000.00	80,225.00	15,595.00	27,845.00	36,785.00	54.10	-	15,595.00	100%
			Total 10 PUBLIC SAFETY		-	6,000.00	6,000.00	15,595.00	27,845.00	(37,440.00)	724.00	(87,059.25)	102,654.25	-118%
			Total 25 SECURITY OF PERSONS & PROP		-	6,000.00	6,000.00	15,595.00	27,845.00	(37,440.00)	724.00	(87,059.25)	102,654.25	-118%
2370			Total 2370 AG PEACE OFFICER TRAIN F		-	6,000.00	6,000.00	15,595.00	27,845.00	(37,440.00)	724.00	(87,059.25)	102,654.25	-118%
2400	24010000	4000	INCOME TAXES	R	(1,458,100.00)	-	(1,458,100.00)	(360,918.15)	-	(1,097,181.85)	24.80	(250,819.15)	(110,099.00)	44%
2400	24010000	4005	REFUNDS	R	36,500.00	-	36,500.00	7,348.52	-	29,151.48	20.10	5,745.46	1,603.06	28%
2400	24010000	4210	PENALTY & INTEREST	R	(14,000.00)	-	(14,000.00)	(5,562.25)	-	(8,437.75)	39.70	(9,459.43)	3,897.18	-41%
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	135,014.09	-	439,750.91	23.50	129,798.88	5,215.21	4%
2400	24010110	5115	POLICE OVERTIME	E	5,500.00	-	5,500.00	4,433.17	-	1,066.83	80.60	2,631.46	1,801.71	68%
2400	24010110	5135	POLICE INSURANCE	E	152,054.00	-	152,054.00	35,664.04	-	116,389.96	23.50	28,296.05	7,367.99	26%
2400	24010110	5140	POLICE WORKERS COMP	E	11,534.00	-	11,534.00	2,780.88	-	8,753.12	24.10	2,683.35	97.53	4%
2400	24010110	5145	POLICE MEDICARE	E	8,369.00	-	8,369.00	1,962.18	-	6,406.82	23.40	1,850.15	112.03	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	37.50	-	112.50	25.00	37.50	-	0%
2400	24010110	5225	POLICE PROF DEVELOPMENT	E	10,000.00	-	10,000.00	4,700.00	2,358.00	2,942.00	70.60	4,939.00	(239.00)	-5%
2400	24010110	5300	POLICE MATERIALS&SUPPLIES	E	1,000.00	-	1,000.00	-	1,000.00	-	100.00	-	-	100%
2400	24010110	5900	POLICE TRANSFER OUT	E	1,066,303.00	-	1,066,303.00	-	-	1,066,303.00	0.00	318,063.12	(318,063.12)	-100%
2400	24010120	5105	SAFTY ADMIN FULL TIME WAGES	E	-	-	-	-	-	-	0.00	1,530.48	(1,530.48)	-100%
2400	24010120	5130	SAFTY ADMIN RETIREMENT	E	-	-	-	-	-	-	0.00	214.27	(214.27)	-100%
2400	24010120	5135	SAFTY ADMIN INSURANCE	E	-	-	-	-	-	-	0.00	26.92	(26.92)	-100%
2400	24010120	5140	SAFTY ADMIN WORKERS COMP	E	-	-	-	-	-	-	0.00	30.61	(30.61)	-100%
2400	24010120	5145	SAFTY ADMIN MEDICARE	E	-	-	-	-	-	-	0.00	20.84	(20.84)	-100%
2400	24010120	5205	SAFTY ADMIN CONTRACT SERVICES	E	113,700.00	-	113,700.00	27,068.00	86,632.00	-	100.00	-	27,068.00	100%
2400	24010150	4100	STEP GRANTS	R	-	-	-	(1,693.00)	-	1,693.00	100.00	-	(1,693.00)	100%
			Total 10 PUBLIC SAFETY		141,775.00	-	141,775.00	(255,753.03)	93,990.00	303,538.03	-114.10	131,733.78	(387,486.81)	-294%
			Total 25 SECURITY OF PERSONS & PROP		141,775.00	-	141,775.00	(255,753.03)	93,990.00	303,538.03	-114.10	131,733.78	(387,486.81)	-294%
2400			Total 2400 PUBLIC SAFETY FUND		141,775.00	-	141,775.00	(255,753.03)	93,990.00	303,538.03	-114.10	131,733.78	(387,486.81)	-294%

ACCOUNT INFORMATION			2025 BUDGET INFORMATION			Q1 ACTUAL				Q1 2025 VS Q1 2024				
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROPRIATION	TRANFRS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2024 Actual	2025 vs 2024	% Change
2420	24208000	4000	INCOME TAXES	R	(1,374,780.00)	-	(1,374,780.00)	(340,294.26)	-	(1,034,485.74)	24.80	(250,819.15)	(89,475.11)	36%
2420	24208000	4005	REFUNDS	R	34,400.00	-	34,400.00	6,928.60	-	27,471.40	20.10	5,745.46	1,183.14	21%
2420	24208000	4210	PENALTY & INTEREST	R	(13,200.00)	-	(13,200.00)	(5,244.40)	-	(7,955.60)	39.70	(9,459.43)	4,215.03	-45%
2420	24208310	5105	PARKS SRVC FULL TIME WAGES	E	90,720.00	-	90,720.00	20,517.41	-	70,202.59	22.60	19,354.68	1,162.73	6%
2420	24208310	5115	PARKS SRVC OVERTIME	E	5,000.00	-	5,000.00	641.25	-	4,358.75	12.80	-	641.25	100%
2420	24208310	5130	PARKS SRVC RETIREMENT	E	13,329.00	-	13,329.00	2,962.21	-	10,366.79	22.20	2,709.65	252.56	9%
2420	24208310	5135	PARKS SRVC INSURANCE	E	19,476.00	-	19,476.00	2,378.52	-	17,097.48	12.20	5,005.50	(2,626.98)	-52%
2420	24208310	5140	PARKS SRVC WORKERS COMP	E	1,927.00	-	1,927.00	435.71	-	1,491.29	22.60	399.08	36.63	9%
2420	24208310	5145	PARKS SRVC MEDICARE	E	1,368.00	-	1,368.00	303.08	-	1,064.92	22.20	281.68	21.40	8%
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	9.75	-	30.25	24.40	9.75	-	0%
2420	24208320	5105	REC PROG FULL TIME WAGES	E	258,615.00	-	258,615.00	57,650.03	-	200,964.97	22.30	44,125.36	13,524.67	31%
2420	24208320	5115	OVERTIME	E	500.00	-	500.00	109.12	-	390.88	21.80	86.21	22.91	27%
2420	24208320	5130	REC PROG RETIREMENT	E	36,167.00	-	36,167.00	8,086.34	-	28,080.66	22.40	6,184.56	1,901.78	31%
2420	24208320	5135	REC PROG INSURANCE	E	43,933.00	-	43,933.00	13,327.33	-	30,605.67	30.30	7,287.27	6,040.06	83%
2420	24208320	5140	REC PROG WORKERS COMP	E	5,301.00	-	5,301.00	1,155.20	-	4,145.80	21.80	884.23	270.97	31%
2420	24208320	5145	REC PROG MEDICARE	E	3,802.00	-	3,802.00	827.94	-	2,974.06	21.80	633.12	194.82	31%
2420	24208320	5160	REC PROG OTHER BENEFITS	E	107.00	-	107.00	27.00	-	80.00	25.20	19.50	7.50	38%
2420	24208330	4025	GOLF COURSE OTHER TAXES	R	-	-	-	39.20	-	(39.20)	100.00	(308.40)	347.60	-113%
2420	24208330	4320	GOLF COURSE TAXABLE SALES	R	(150,000.00)	-	(150,000.00)	(1,790.78)	-	(148,209.22)	1.20	(5,210.80)	3,420.02	-66%
2420	24208330	4325	GOLF COURSE NON-TAX SALES	R	(310,000.00)	-	(310,000.00)	(32,704.43)	-	(277,295.57)	10.50	(34,188.49)	1,484.06	-4%
2420	24208330	5105	GOLF FULL TIME WAGES	E	145,577.00	-	145,577.00	31,998.40	-	113,578.60	22.00	29,807.20	2,191.20	7%
2420	24208330	5110	GOLF PART-TIME WAGES	E	180,000.00	-	180,000.00	18,427.52	-	161,572.48	10.20	8,522.14	9,905.38	116%
2420	24208330	5115	OVERTIME	E	10,000.00	-	10,000.00	723.67	-	9,276.33	7.20	1,528.86	(805.19)	-53%
2420	24208330	5130	GOLF RETIREMENT	E	46,929.00	-	46,929.00	7,160.97	-	39,768.03	15.30	5,580.15	1,580.82	28%
2420	24208330	5135	GOLF INSURANCE	E	16,619.00	-	16,619.00	4,583.20	-	12,035.80	27.60	3,577.81	1,005.39	28%
2420	24208330	5140	GOLF WORKERS COMP	E	6,656.00	-	6,656.00	1,022.98	-	5,633.02	15.40	797.16	225.82	28%
2420	24208330	5145	GOLF MEDICARE	E	4,848.00	-	4,848.00	738.46	-	4,109.54	15.20	574.89	163.57	28%
2420	24208330	5150	UNIFORM ALLOWANCE	E	1,000.00	-	1,000.00	-	1,000.00	-	100.00	-	-	100%
2420	24208330	5160	GOLF OTHER BENEFITS	E	90.00	-	90.00	27.50	-	62.50	30.60	15.00	12.50	83%
2420	24208330	5205	GOLF CONTRACT SERVICES	E	100,000.00	9,729.05	109,729.05	12,980.67	78,946.38	17,802.00	83.80	7,951.96	5,028.71	63%
2420	24208330	5210	GOLF PROF SERVICES	E	200.00	-	200.00	-	-	200.00	0.00	-	-	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	-	-	-	-	-	-	0.00	736.00	(736.00)	-100%
2420	24208330	5225	GOLF PROF DEVELOPMENT	E	1,000.00	-	1,000.00	-	-	1,000.00	0.00	-	-	100%
2420	24208330	5300	GOLF MATERIALS&SUPPLIES	E	89,500.00	11,184.19	100,684.19	18,578.59	82,105.60	-	100.00	16,986.45	1,592.14	9%
2420	24208330	5325	GOLF UTILITIES	E	24,400.00	8,223.76	32,623.76	4,152.61	26,585.23	1,885.92	94.20	2,725.45	1,427.16	52%
2420	24208340	4300	SENIOR SVC CHARGES FOR SERVICE	R	(60,320.00)	-	(60,320.00)	(18,992.50)	-	(41,327.50)	31.50	(19,825.75)	833.25	-4%
2420	24208340	5105	SENIOR SVC FULL TIME WAGES	E	125,613.00	-	125,613.00	28,899.41	-	96,713.59	23.00	26,917.60	1,981.81	7%
2420	24208340	5110	SENIOR SVC PART-TIME WAGES	E	31,383.00	-	31,383.00	12,023.63	-	19,359.37	38.30	6,405.85	5,617.78	88%
2420	24208340	5115	SENIOR CENTER OVERTIME	E	1,500.00	-	1,500.00	324.58	-	1,175.42	21.60	336.84	(12.26)	-4%
2420	24208340	5130	SENIOR SVC RETIREMENT	E	22,135.00	-	22,135.00	5,774.69	-	16,360.31	26.10	4,712.43	1,062.26	23%
2420	24208340	5135	SENIOR SVC INSURANCE	E	29,431.00	-	29,431.00	8,150.76	-	21,280.24	27.70	6,240.66	1,910.10	31%
2420	24208340	5140	SENIOR SVC WORKERS COMP	E	3,160.00	-	3,160.00	824.98	-	2,335.02	26.10	673.21	151.77	23%
2420	24208340	5145	SENIOR SVC MEDICARE	E	2,274.00	-	2,274.00	592.54	-	1,681.46	26.10	479.07	113.47	24%
2420	24208340	5160	SENIOR SVC OTHER BENEFITS	E	90.00	-	90.00	22.50	-	67.50	25.00	22.50	-	0%
2420	24208340	5205	SENIOR SVC CONTRACT SERVICES	E	45,000.00	5,159.83	50,159.83	3,136.39	36,354.44	10,669.00	78.70	3,539.98	(403.59)	-11%
2420	24208340	5210	SENIOR SVC PROF SERVICES	E	3,000.00	-	3,000.00	-	3,000.00	-	100.00	-	-	100%
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	3,730.76	16,364.41	1,708.19	92.20	2,497.74	1,233.02	49%
2420	24208340	5310	SENIOR SVC OFFICE EXPENSE	E	750.00	-	750.00	-	750.00	-	100.00	50.93	(50.93)	-100%
2420	24208370	4320	SWIM CLUB TAXABLE SALES	R	(30,000.00)	-	(30,000.00)	-	-	(30,000.00)	0.00	-	-	100%
2420	24208370	4325	SWIM CLUB NON-TAX SALES	R	(93,000.00)	-	(93,000.00)	(27.00)	-	(92,973.00)	0.00	-	(27.00)	100%
2420	24208370	5105	SWIM CLUB FULL TIME WAGES	E	40,019.00	-	40,019.00	9,128.40	-	30,890.60	22.80	8,719.21	409.19	5%
2420	24208370	5110	SWIM CLUB PART-TIME WAGES	E	260,000.00	-	260,000.00	4,352.71	-	255,647.29	1.70	2,312.25	2,040.46	88%
2420	24208370	5115	OVERTIME	E	9,000.00	-	9,000.00	-	-	9,000.00	0.00	-	-	100%
2420	24208370	5130	SWIM CLUB RETIREMENT	E	43,229.00	-	43,229.00	1,868.05	-	41,360.95	4.30	1,544.42	323.63	21%
2420	24208370	5135	SWIM CLUB INSURANCE	E	13,501.00	-	13,501.00	4,483.85	-	9,017.15	33.20	3,451.49	1,032.36	30%
2420	24208370	5140	SWIM CLUB WORKERS COMP	E	6,182.00	-	6,182.00	269.64	-	5,912.36	4.40	220.64	49.00	22%
2420	24208370	5145	SWIM CLUB MEDICARE	E	4,468.00	-	4,468.00	191.19	-	4,276.81	4.30	156.44	34.75	22%
2420	24208370	5150	SWIM CLUB UNIFORM ALLOW	E	5,500.00	-	5,500.00	-	2,500.00	3,000.00	45.50	-	-	100%
2420	24208370	5160	SWIM CLUB OTHER BENEFITS	E	34.00	-	34.00	9.00	-	25.00	26.50	9.00	-	0%
2420	24208370	5205	SWIM CLUB CONTRACT SERVICES	E	23,500.00	1,925.84	25,425.84	1,815.21	19,767.74	3,842.89	84.90	5,292.87	(3,477.66)	-66%
2420	24208370	5210	SWIM CLUB PROF SERVICES	E	2,500.00	1,440.24	3,940.24	1,596.75	1,903.25	440.24	88.80	-	1,596.75	100%
2420	24208370	5225	PROFESSIONAL DEVELOPMENT	E	2,750.00	-	2,750.00	58.00	2,292.00	400.00	85.50	2,300.16	(2,242.16)	-97%
2420	24208370	5300	SWIM CLUB MATERIALS&SUPPLIES	E	110,000.00	2,831.26	112,831.26	9,052.27	73,349.98	30,429.01	73.00	6,607.03	2,445.24	37%
2420	24208370	5325	SWIM CLUB UTILITIES	E	60,000.00	39,583.75	99,583.75	6,335.62	98,631.45	3,616.68	96.40	3,196.34	3,139.28	98%
2420	24208380	4320	HUNTERS RIDGE TAXABLE SALES	R	(16,000.00)	-	(16,000.00)	-	-	(16,000.00)	0.00	-	-	100%
2420	24208380	4325	HUNTERS RIDGE NON-TAX SALES	R	(255,000.00)	-	(255,000.00)	(25,642.62)	-	(229,357.38)	10.10	(22,465.75)	(3,176.87)	14%
2420	24208380	5105	HUNTERS RDG FULL TIME WAGES	E	26,680.00	-	26,680.00	6,085.60	-	20,594.40	22.80	5,812.79	272.81	5%
2420	24208380	5110	HUNTERS RDG PART-TIME WAGES	E	188,000.00	-	188,000.00	2,917.37	-	185,082.63	1.60	1,541.46	1,375.91	89%
2420	24208380	5115	OVERTIME	E	6,000.00	-	6,000.00	-	-	6,000.00	0.00	-	-	100%
2420	24208380	5130	HUNTERS RDG RETIREMENT	E	30,877.00	-	30,877.00	1,247.55	-	29,629.45	4.00	1,029.60	217.95	21%
2420	24208380	5135	HUNTERS RDG INSURANCE	E	9,005.00	-	9,005.00	2,989.19	-	6,015.81	33.20	2,300.97	688.22	30%
2420	24208380	5140	HUNTERS RDG WORKERS COMP	E	4,415.00	-	4,415.00	180.06	-	4,234.94	4.10	147.09	32.97	22%
2420	24208380	5145	HUNTERS RDG MEDICARE	E	3,196.00	-	3,196.00	127.72	-	3,068.28	4.00	104.31	23.41	22%
2420	24208380	5150	HUNTERS RDG UNIFORM ALLOW	E	4,000.00	-	4,000.00	-	2,500.00	1,500.00	62.50	-	-	100%
2420	24208380	5160	HUNTERS RDG OTHER BENEFITS	E	26.00	-	26.00	6.00	-	20.00	23.10	6.00	-	0%
2420	24208380	5205	HUNTERS RDG CONTRACT SERVICES	E	15,000.00	1,808.18	16,808.18	2,530.21	8,028.37	6,249.60	62.8			

			ACCOUNT INFORMATION		2025 BUDGET INFORMATION			Q1 ACTUAL				Q1 2025 VS Q1 2024		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROPRIATION	TRANFRS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2024 Actual	2025 vs 2024	% Change
2420	24208380	5225	PROFESSIONAL DEVELOPMENT	E	2,750.00	-	2,750.00	22.00	2,328.00	400.00	85.50	798.50	(776.50)	-97%
2420	24208380	5300	HUNTERS RDG MATERIALS&SUPPLIES	E	62,000.00	5,444.74	67,444.74	6,585.64	43,078.45	17,780.65	73.60	6,041.13	544.51	9%
2420	24208380	5325	HUNTERS RDG UTILITIES	E	26,900.00	13,881.70	40,781.70	2,606.65	37,319.70	855.35	97.90	2,431.58	175.07	7%
2420	24208400	4300	RECREATION CHARGES FOR SERVICE	R	(300,000.00)	-	(300,000.00)	(168,041.50)	-	(131,958.50)	56.00	(138,709.05)	(29,332.45)	21%
2420	24208400	5105	REC PROG FULL TIME WAGES	E	104,125.00	-	104,125.00	22,311.36	-	81,813.64	21.40	22,062.24	249.12	1%
2420	24208400	5110	REC PROG PART-TIME WAGES	E	260,000.00	-	260,000.00	913.86	-	259,086.14	0.40	3,603.62	(2,689.76)	-75%
2420	24208400	5115	OVERTIME	E	4,500.00	-	4,500.00	-	-	4,500.00	0.00	57.47	(57.47)	-100%
2420	24208400	5130	REC PROG RETIREMENT	E	51,487.00	-	51,487.00	3,251.54	-	48,235.46	6.30	3,597.93	(346.39)	-10%
2420	24208400	5135	REC PROG INSURANCE	E	41,699.00	-	41,699.00	12,285.19	-	29,413.81	29.50	9,127.45	3,157.74	35%
2420	24208400	5140	REC PROG WORKERS COMP	E	7,418.00	-	7,418.00	464.49	-	6,953.51	6.30	514.48	(49.99)	-10%
2420	24208400	5145	REC PROG MEDICARE	E	5,361.00	-	5,361.00	331.21	-	5,029.79	6.20	364.75	(33.54)	-9%
2420	24208400	5150	UNIFORM ALLOWANCE	E	4,000.00	-	4,000.00	-	3,000.00	1,000.00	75.00	-	-	100%
2420	24208400	5160	REC PROG OTHER BENEFITS	E	43.00	-	43.00	10.50	-	32.50	24.40	10.50	-	0%
2420	24208400	5205	REC PROG CONTRACT SERVICES	E	25,500.00	-	25,500.00	5,983.61	18,831.39	685.00	97.30	5,247.99	735.62	14%
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	301.80	1,000.20	331%
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	-	-	100%
2420	24208400	5300	REC PROG MATERIALS&SUPPLIES	E	12,360.00	2,003.67	14,363.67	2,212.37	9,487.30	2,664.00	81.50	680.07	1,532.30	225%
2420	24208400	5325	REC PROG UTILITIES	E	3,300.00	677.83	3,977.83	956.83	2,961.00	60.00	98.50	555.75	401.08	72%
			Total 08 PARKS & RECREATION		325,415.00	108,767.60	434,182.60	(184,240.16)	566,954.52	51,468.24	88.10	(143,401.31)	(40,838.85)	28%
			Total 45 LEISURE TIME ACTIVITIES		325,415.00	108,767.60	434,182.60	(184,240.16)	566,954.52	51,468.24	88.10	(143,401.31)	(40,838.85)	28%
2420			Total 2420 PARKS & RECREATION FUND		325,415.00	108,767.60	434,182.60	(184,240.16)	566,954.52	51,468.24	88.10	(143,401.31)	(40,838.85)	28%
2430	24311000	4000	INCOME TAXES	R	(1,333,120.00)	-	(1,333,120.00)	(329,982.30)	-	(1,003,137.70)	24.80	(427,321.51)	97,339.21	-23%
2430	24311000	4005	REFUNDS	R	33,400.00	-	33,400.00	6,718.64	-	26,681.36	20.10	9,788.57	(3,069.93)	-31%
2430	24311000	4210	PENALTY & INTEREST	R	(12,800.00)	-	(12,800.00)	(5,085.49)	-	(7,714.51)	39.70	(16,116.05)	11,030.56	-68%
2430	24311450	5135	ENGINEERING INSURANCE	E	-	-	-	-	-	-	0.00	(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	-	100.00	-	-	100%
2430	24311470	4205	FINES & FEES	R	(4,350.00)	-	(4,350.00)	-	-	(4,350.00)	0.00	-	-	100%
2430	24311470	5205	GARAGE CONTRACT SERVICES	E	51,565.00	59,675.22	111,240.22	300.00	86,140.22	24,800.00	77.70	1,357.30	(1,057.30)	-78%
2430	24311470	5220	GARAGE MAINTENANCE SERVICES	E	19,000.00	6,932.00	25,932.00	-	25,932.00	-	100.00	-	-	100%
2430	24311470	5300	GARAGE MATERIALS & SUPPLIES	E	13,000.00	3,965.00	16,965.00	8.60	16,956.40	-	100.00	-	8.60	100%
2430	24311470	5325	GARAGE UTILITIES	E	31,500.00	8,674.07	40,174.07	8,356.67	31,817.40	-	100.00	6,403.74	1,952.93	30%
			Total 11 PUBLIC SERVICE		(1,201,805.00)	101,274.66	(1,100,530.34)	(319,683.88)	182,874.39	(963,720.85)	12.40	(425,938.69)	106,254.81	-25%
2430	24313000	4205	ENGINEERING FINES & FEES	R	(60,000.00)	-	(60,000.00)	(2,326.57)	-	(57,673.43)	3.90	(8,220.50)	5,893.93	-72%
2430	24313000	5105	ENGINEERING FULL TIME WAGES	E	861,980.00	-	861,980.00	160,703.22	-	701,276.78	18.60	171,754.93	(11,051.71)	-6%
2430	24313000	5110	ENGINEERING PART-TIME WAGES	E	10,187.00	-	10,187.00	-	-	10,187.00	0.00	-	-	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	22,495.06	-	99,206.94	18.50	24,035.56	(1,540.50)	-6%
2430	24313000	5135	ENGINEERING INSURANCE	E	160,631.00	-	160,631.00	48,308.30	-	112,322.70	30.10	40,748.99	7,559.31	19%
2430	24313000	5140	ENGINEERING WORKERS COMP	E	17,453.00	-	17,453.00	3,214.15	-	14,238.85	18.40	3,435.54	(221.39)	-6%
2430	24313000	5145	ENGINEERING MEDICARE	E	12,468.00	-	12,468.00	2,288.33	-	10,179.67	18.40	2,433.91	(145.58)	-6%
2430	24313000	5160	ENGINEERING OTHER BENEFITS	E	322.00	-	322.00	65.97	-	256.03	20.50	70.35	(4.38)	-6%
2430	24313000	5205	ENGINEERING CONTRACT SERVICES	E	35,700.00	734.76	36,434.76	4,745.54	30,989.22	700.00	98.10	166.36	4,579.18	2753%
2430	24313000	5210	ENGINEERING PROF SERVICES	E	610,500.00	733,769.44	1,344,269.44	27,586.32	725,683.12	591,000.00	56.00	24,864.32	913.00	913%
2430	24313000	5215	ENGINEERING TECH SERVICES	E	11,668.00	1,731.18	13,399.18	919.42	3,695.46	8,784.30	34.40	1,324.56	(405.14)	-31%
2430	24313000	5225	ENGINEERING PROF DEVELOPMENT	E	-	214.00	214.00	-	214.00	-	100.00	43.50	(43.50)	-100%
2430	24313000	5310	ENGINEERING OFFICE EXPENSE	E	15,000.00	5,268.67	20,268.67	304.50	8,214.17	11,750.00	42.00	254.90	49.60	19%
2430	24313000	5325	ENGINEERING UTILITIES	E	4,200.00	1,062.28	5,262.28	1,672.32	3,589.96	-	100.00	819.24	853.08	104%
			Total 13 ENGINEERING		1,802,311.00	742,780.33	2,545,091.33	269,983.53	772,385.93	1,502,721.87	41.00	239,616.22	30,367.31	13%
			Total 20 GENERAL GOVERNMENT		600,506.00	844,054.99	1,444,560.99	(49,700.35)	955,260.32	539,001.02	62.70	(186,322.47)	136,622.12	-73%
2430			Total 2430 PUBLIC SERVICE FUND		600,506.00	844,054.99	1,444,560.99	(49,700.35)	955,260.32	539,001.02	62.70	(186,322.47)	136,622.12	-73%
2440	24403000	4600	OP SETT MISCELLANEOUS	R	-	-	-	-	-	-	0.00	(2,305.00)	2,305.00	-100%
			Total 03 LAW DEPARTMENT		-	-	-	-	-	-	0.00	(2,305.00)	2,305.00	-100%
			Total 30 PUBLIC HEALTH & WELFARE		-	-	-	-	-	-	0.00	(2,305.00)	2,305.00	-100%
2440			Total 2440 OPIOID SETTLEMENT		-	-	-	-	-	-	0.00	(2,305.00)	2,305.00	-100%
3220	32208500	5505	NATUREWRK GRANT CAPITAL PROJ	E	-	175,000.00	175,000.00	-	-	175,000.00	0.00	-	-	100%
			Total 08 PARKS & RECREATION		-	175,000.00	175,000.00	-	-	175,000.00	0.00	-	-	100%
			Total 45 LEISURE TIME ACTIVITIES		-	175,000.00	175,000.00	-	-	175,000.00	0.00	-	-	100%
3220			Total 3220 STATE CAPITAL GRANT FUND		-	175,000.00	175,000.00	-	-	175,000.00	0.00	-	-	100%
3250	32506000	5500	CAPITAL IMPROVE CAPITAL MAINT	E	-	35,814.70	35,814.70	7,716.22	28,098.48	-	100.00	2,126.68	5,589.54	263%
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)	(3,093,584.12)	-	(9,404,415.88)	24.80	(2,786,879.42)	(306,704.70)	11%
3250	32506550	4005	REFUNDS	R	312,500.00	-	312,500.00	62,987.27	-	249,512.73	20.20	63,838.42	(851.15)	-1%
3250	32506550	4100	CAPITAL IMPROVE GRANTS	R	-	-	-	-	-	-	0.00	(118,979.04)	118,979.04	-100%
3250	32506550	4210	PENALTY & INTEREST	R	(120,000.00)	-	(120,000.00)	(47,676.41)	-	(72,323.59)	39.70	(105,104.78)	57,428.37	-55%
3250	32506550	4400	CAPITAL INVESTMENT INCOME	R	(1,800,000.00)	-	(1,800,000.00)	(452,238.88)	-	(1,347,761.12)	25.10	-	(452,238.88)	100%
3250	32506550	4510	SALE OF CAPITAL ASSETS	R	(75,000.00)	-	(75,000.00)	-	-	(75,000.00)	0.00	-	-	100%
3250	32506550	4900	CAPITAL IMPROVE TRANSFER IN	R	(848,000.00)	-	(848,000.00)	-	-	(848,000.00)	0.00	-	-	100%
3250	32506550	5500	CAPITAL IMPROVE CAPITAL MAINT	E	5,140,000.00	3,939,119.23	9,079,119.23	1,390,929.22	1,637,321.84	6,050,868.17	33.40	299,494.89	1,091,434.33	364%
3250	32506550	5505	CAPITAL IMPROVE CAPITAL PROJ	E	2,582,500.00	47,413,507.81	49,996,007.81	10,363,391.97	35,400,386.74	4,232,229.10	91.50	293,324.57	10,070,067.40	3433%
3250	32506550	5510	CAPITAL IMPROVE CAPITAL EQUIP	E	3,693,000.00	1,106,042.36	4,799,042.36	515,521.54	1,361,003.54	2,922,517.28	39.10	409,181.71	106,339.83	26%
3250	32506550	5515	CAPITAL IMPROVE LAND ACQ	E	-	42,005.02	42,005.02	42,005.02	-	-	100.00	178,734.66	(136,729.64)	-76%
3250	32506550													

			ACCOUNT INFORMATION		2025 BUDGET INFORMATION			Q1 ACTUAL				Q1 2025 VS Q1 2024		
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPR	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2024 Actual	2025 vs 2024	% Change
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)	(4,606.00)	-	(12,194.00)	27.40	(3,115.00)	(1,491.00)	48%
			Total 04 MAYOR'S COURT		(16,800.00)	-	(16,800.00)	(4,606.00)	-	(12,194.00)	27.40	(3,115.00)	(1,491.00)	48%
			Total 20 GENERAL GOVERNMENT		(16,800.00)	-	(16,800.00)	(4,606.00)	-	(12,194.00)	27.40	(3,115.00)	(1,491.00)	48%
3290			Total 3290 COURT BUILDING FUND		(16,800.00)	-	(16,800.00)	(4,606.00)	-	(12,194.00)	27.40	(3,115.00)	(1,491.00)	48%
4310	43106000	4010	BOND RETIRE PROPERTY TAXES	R	(492,373.00)	-	(492,373.00)	-	-	(492,373.00)	0.00	-	-	100%
4310	43106000	4110	BOND RETIRE HOMESTEAD & ROLL	R	(52,000.00)	-	(52,000.00)	-	-	(52,000.00)	0.00	-	-	100%
4310	43106000	4900	BOND RETIRE TRANSFER IN	R	(5,601,746.00)	-	(5,601,746.00)	-	-	(5,601,746.00)	0.00	(1,406,411.00)	1,406,411.00	-100%
4310	43106000	5210	BOND RETIREMENT PROF SERVICES	E	5,000.00	-	5,000.00	-	-	5,000.00	0.00	-	-	100%
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	44,286.10	-	0%
4310	43106000	5405	BOND RETIREMENT INTEREST	E	3,042,613.00	-	3,042,613.00	-	3,042,612.50	0.50	100.00	-	-	100%
			Total 06 FINANCE DEPARTMENT		67.00	-	67.00	44,286.10	6,096,898.60	(6,141,117.70)	9,165,947.30	(1,362,124.90)	1,406,411.00	-103%
			Total 50 DEBT SERVICE		67.00	-	67.00	44,286.10	6,096,898.60	(6,141,117.70)	9,165,947.30	(1,362,124.90)	1,406,411.00	-103%
4310			Total 4310 BOND RETIREMENT FUND		67.00	-	67.00	44,286.10	6,096,898.60	(6,141,117.70)	9,165,947.30	(1,362,124.90)	1,406,411.00	-103%
5100	51006000	4010	POLICE PENSION PROPERTY TAXES	R	(509,351.00)	-	(509,351.00)	-	-	(509,351.00)	0.00	-	-	100%
5100	51006000	4110	POLICE PENSION HOMESTD & ROLL	R	(40,000.00)	-	(40,000.00)	-	-	(40,000.00)	0.00	-	-	100%
5100	51006000	4900	POLICE PENSION TRANSFER IN	R	(1,066,303.00)	-	(1,066,303.00)	-	-	(1,066,303.00)	0.00	(318,063.12)	318,063.12	-100%
5100	51006000	5130	POLICE RETIREMENT	E	1,594,281.00	-	1,594,281.00	346,049.80	-	1,248,231.20	21.70	318,063.12	27,986.68	9%
5100	51006000	5210	POLICE PENSION PROF SERVICES	E	5,100.00	-	5,100.00	-	-	5,100.00	0.00	-	-	100%
			Total 06 FINANCE DEPARTMENT		(16,273.00)	-	(16,273.00)	346,049.80	-	(362,322.80)	-2,126.50	-	346,049.80	100%
			Total 25 SECURITY OF PERSONS & PROP		(16,273.00)	-	(16,273.00)	346,049.80	-	(362,322.80)	-2,126.50	-	346,049.80	100%
5100			Total 5100 POLICE PENSION FUND		(16,273.00)	-	(16,273.00)	346,049.80	-	(362,322.80)	-2,126.50	-	346,049.80	100%
5150	51510000	4600	WEAPONS MISCELLANEOUS	R	(22,000.00)	-	(22,000.00)	(5,435.02)	-	(16,564.98)	24.70	(6,648.93)	1,213.91	-18%
5150	51510000	5320	SAFTY WEAPONS OPERATING EQUIP	E	22,000.00	-	22,000.00	1,619.00	20,381.00	-	100.00	10,594.99	(8,975.99)	-85%
			Total 10 PUBLIC SAFETY		-	-	-	(3,816.02)	20,381.00	(16,564.98)	100.00	3,946.06	(7,762.08)	-197%
			Total 25 SECURITY OF PERSONS & PROP		-	-	-	(3,816.02)	20,381.00	(16,564.98)	100.00	3,946.06	(7,762.08)	-197%
5150			Total 5150 POLICE DUTY WEAPONS FUND		-	-	-	(3,816.02)	20,381.00	(16,564.98)	100.00	3,946.06	(7,762.08)	-197%
6310	63111000	4210	STORM PENALTY & INTEREST	R	(9,700.00)	-	(9,700.00)	(3,659.71)	-	(6,040.29)	37.70	(2,232.68)	(1,427.03)	64%
6310	63111000	4300	STORM CHARGES FOR SERVICES	R	(1,281,885.00)	-	(1,281,885.00)	(403,552.97)	-	(878,332.03)	31.50	(317,343.03)	(86,209.94)	27%
6310	63111000	5105	STORM FULL TIME WAGES	E	258,424.00	-	258,424.00	57,311.15	-	201,112.85	22.20	49,625.77	7,685.38	15%
6310	63111000	5110	STORM PART-TIME WAGES	E	12,000.00	-	12,000.00	-	-	12,000.00	0.00	-	-	100%
6310	63111000	5115	STORM OVERTIME	E	15,000.00	-	15,000.00	4,655.72	-	10,344.28	31.00	3,184.46	1,471.26	46%
6310	63111000	5130	STORM RETIREMENT	E	40,072.00	-	40,072.00	8,646.71	-	31,425.29	21.60	7,374.60	1,272.11	17%
6310	63111000	5135	STORM INSURANCE	E	74,149.00	-	74,149.00	19,499.49	-	54,649.51	26.30	15,526.04	3,973.45	26%
6310	63111000	5140	STORM WORKERS COMP	E	5,674.00	-	5,674.00	1,257.67	-	4,416.33	22.20	1,077.93	179.74	17%
6310	63111000	5145	STORM MEDICARE	E	4,080.00	-	4,080.00	876.56	-	3,203.44	21.50	753.18	123.38	16%
6310	63111000	5150	STORM UNIFORM ALLOW	E	2,448.00	141.85	2,589.85	948.00	1,500.00	141.85	94.50	1,212.95	(264.95)	-22%
6310	63111000	5160	STORM OTHER BENEFITS	E	128.00	-	128.00	22.68	-	105.32	17.70	21.19	1.49	7%
6310	63111000	5205	STORM CONTRACT SERVICES	E	163,613.00	5,041.51	168,654.51	4,202.02	22,039.49	142,413.00	15.60	4,082.38	119.64	3%
6310	63111000	5210	STORM PROF SERVICES	E	162,400.00	83,804.84	246,204.84	11,614.32	79,527.11	155,063.41	37.00	71,853.34	(60,239.02)	-84%
6310	63111000	5211	STORM REGULATORY SERVICES	E	95,000.00	21,800.00	116,800.00	64,890.00	31,910.00	20,000.00	82.90	52,200.00	12,690.00	24%
6310	63111000	5215	STORM TECH SERVICES	E	15,305.00	-	15,305.00	8,719.52	-	1.00	100.00	5,848.30	736.18	13%
6310	63111000	5220	STORM MAINT SERVICES	E	65,000.00	2,000.00	67,000.00	-	65,000.00	2,000.00	97.00	-	-	100%
6310	63111000	5300	STORM MATERIALS&SUPPLIES	E	30,000.00	2,684.05	32,684.05	5,481.25	26,252.27	950.53	97.10	12,536.61	(7,055.36)	-56%
6310	63111000	5310	OFFICE EXPENSE	E	500.00	-	500.00	-	500.00	-	100.00	-	-	100%
6310	63111000	5315	STORM EE RELATIONS&SAFTY	E	2,000.00	17.52	2,017.52	620.22	1,379.78	17.52	99.10	267.53	352.69	132%
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	460.85	910.28	-	100.00	384.91	75.94	20%
6310	63111000	5500	STORM CAPITAL MAINT	E	1,470,000.00	272,947.02	1,742,947.02	366.66	272,580.36	1,470,000.00	15.70	-	366.66	100%
6310	63111000	5505	STORM CAPITAL PROJ	E	100,000.00	-	100,000.00	-	-	100,000.00	0.00	80,284.30	(80,284.30)	-100%
6310	63111000	5510	STORM CAPITAL EQUIP	E	10,000.00	147,990.00	157,990.00	55,990.00	92,000.00	10,000.00	93.70	-	55,990.00	100%
6310	63111000	5900	STORM TRANSFER OUT	E	184,998.00	-	184,998.00	-	-	184,998.00	0.00	173,362.00	(173,362.00)	-100%
			Total 11 PUBLIC SERVICE		1,424,269.00	538,147.03	1,962,416.03	(162,373.78)	606,319.80	1,518,470.01	22.60	160,799.59	(323,173.37)	-201%
			Total 00 NOT IN USE		1,424,269.00	538,147.03	1,962,416.03	(162,373.78)	606,319.80	1,518,470.01	22.60	160,799.59	(323,173.37)	-201%
6310			Total 6310 STORMWATER FUND		1,424,269.00	538,147.03	1,962,416.03	(162,373.78)	606,319.80	1,518,470.01	22.60	160,799.59	(323,173.37)	-201%
6510	65111000	4200	WATER LICENSES & PERMITS	R	(1,200.00)	-	(1,200.00)	(862.50)	-	(337.50)	71.90	(412.50)	(450.00)	109%
6510	65111000	4205	WATER FINES & FEES	R	(1,900.00)	-	(1,900.00)	(1,700.00)	-	(200.00)	89.50	(32.30)	(1,667.70)	5163%
6510	65111000	4210	WATER PENALTY & INTEREST	R	(66,000.00)	-	(66,000.00)	(23,599.82)	-	(42,400.18)	35.80	(15,776.24)	(7,823.58)	50%
6510	65111000	4300	WATER CHARGES FOR SERVICES	R	(8,959,970.00)	-	(8,959,970.00)	(2,263,200.14)	-	(6,696,769.86)	25.30	(2,118,629.47)	(144,570.67)	7%
6510	65111000	4600	WATER MISCELLANEOUS	R	(20,000.00)	-	(20,000.00)	(14,492.58)	-	(5,507.42)	72.50	(3,797.93)	(10,694.65)	282%
6510	65111000	5105	WATER FULLTIME WAGES	E	500,771.00	-	500,771.00	113,829.89	-	386,941.11	22.70	100,445.59	13,384.30	13%
6510	65111000	5110	WATER PART-TIME WAGES	E	12,000.00	-	12,000.00	-	-	12,000.00	0.00	-	-	100%
6510	65111000	5115	WATER OVERTIME	E	27,000.00	-	27,000.00	6,940.72	-	20,059.28	25.70	4,344.81	2,595.91	60%
6510	65111000	5130	WATER RETIREMENT	E	75,624.00	-	75,624.00	16,596.19	-	59,027.81	21.90	14,362.10	2,234.09	16%
6510	65111000	5135	WATER INSURANCE	E	156,258.00	-	156,258.00	38,515.13	-	117,742.87	24.60	30,234.55	8,280.58	27%
6510	65111000	5140	WATER WORKERS COMP	E	10,736.00	-	10,736.00	2,431.47	-	8,304.53	22.60	2,083.51	347.96	17%
6510	65111000	5145	WATER MEDICARE	E	7,676.00	-	7,676.00	1,698.73	-	5,977.27	22.10	1,451.49	247.24	17%
6510	65111000	5150	WATER UNIFORM ALLOW	E	4,026.00	141.86	4,167.86	2,826.00	1,500.00	(158.14)	103.80	1,572.94	1,253.06	80%
6510	65111000	5160	WATER OTHER BENEFITS	E	222.00	-	222.00	46.43	-	175.57	20.90	45.88	0.55	1%
6510	65111000	5205	WATER CONTRACT SERVICES	E	8,296,826.00	2,256,280.74	10,553,106.74	2,063,834.75	7,996,487.20	492,784.79	95.30	4,005,018.43	(1,941,183.68)	-48%
6510	65111000	5210	WATER PROF SERVICES	E	269,900.00	54,186.57	324,086.57	25,248.73	96,426.43	202,411.41	37.50	129,286.59	(104,037.86)	-80%
6510	65111000	5211	WATER REGULATORY SERVICES	E	59,940.00	151,514.44	211,454.44	10,989.73	192,374.34	8,090.37	96.20	7,296.45	3,693.28	51%
6510	65111000	5215	WATER TECH SERVICES	E	74,590.00	750.00	75,340.00	25,693.06	29,645.94	20,001.00	73.50	28,081.87</		

			ACCOUNT INFORMATION		2025 BUDGET INFORMATION			Q1 ACTUAL				Q1 2025 VS Q1 2024			
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROPRIATION	TRANFRS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2024 Actual	2025 vs 2024	% Change	
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	17,802.89	56,353.91	3.00	100.00	11,224.22	6,578.67	59%	
6510	65111000	5510	WATER CAPITAL EQUIP	E	-	169,459.48	169,459.48	168,577.48	882.00	-	100.00	-	168,577.48	100%	
			Total 11 PUBLIC SERVICE		1,162,562.00	2,844,720.48	4,007,282.48	342,986.89	9,034,810.27	(5,370,514.68)		234.00	2,297,275.29	(1,954,288.40)	-85%
			Total 00 NOT IN USE		1,162,562.00	2,844,720.48	4,007,282.48	342,986.89	9,034,810.27	(5,370,514.68)		234.00	2,297,275.29	(1,954,288.40)	-85%
6510			Total 6510 WATER FUND		1,162,562.00	2,844,720.48	4,007,282.48	342,986.89	9,034,810.27	(5,370,514.68)		234.00	2,297,275.29	(1,954,288.40)	-85%
6520	65211000	4210	WATER CAP PENALTY & INTEREST	R	(2,000.00)	-	(2,452.88)	(2,452.88)	-	452.88	122.60	(570.67)	(1,882.21)	330%	
6520	65211000	4300	WATER CAP CHARGES FOR SERVICES	R	(1,767,000.00)	-	(1,767,000.00)	(532,820.03)	-	(1,234,179.97)	30.20	(133,584.08)	(399,235.95)	299%	
6520	65211000	5500	CAPITAL MAINTENANCE	E	1,290,000.00	1,495,120.94	2,785,120.94	99,239.90	701,254.04	1,984,627.00	28.70	1,919.17	97,320.73	5071%	
6520	65211000	5505	WATER CAPCAPITAL PROJ	E	-	385,606.93	385,606.93	215,137.82	170,469.11	-	100.00	814,853.66	(599,715.84)	-74%	
6520	65211000	5510	WATER CAPCAPITAL EQUIP	E	35,000.00	63,095.52	98,095.52	63,095.52	-	-	64.30	-	63,095.52	100%	
6520	65211000	5900	WATER CAPTRANSFER OUT	E	38,830.00	-	38,830.00	-	-	38,830.00	0.00	25,874.00	(25,874.00)	-100%	
			Total 11 PUBLIC SERVICE		(405,170.00)	1,943,823.39	1,538,653.39	(157,799.67)	871,723.15	824,729.91		46.40	708,492.08	(866,291.75)	-122%
			Total 00 NOT IN USE		(405,170.00)	1,943,823.39	1,538,653.39	(157,799.67)	871,723.15	824,729.91		46.40	708,492.08	(866,291.75)	-122%
6520			Total 6520 WATER CAPITAL FUND		(405,170.00)	1,943,823.39	1,538,653.39	(157,799.67)	871,723.15	824,729.91		46.40	708,492.08	(866,291.75)	-122%
6610	66111000	4200	SEWER LICENSES & PERMITS	R	(1,200.00)	-	(1,200.00)	(862.50)	-	(337.50)	71.90	(412.50)	(450.00)	109%	
6610	66111000	4205	SEWER FINES & FEES	R	(882,000.00)	-	(882,000.00)	(292,545.38)	-	(589,454.62)	33.20	(239,671.95)	(52,873.43)	22%	
6610	66111000	4210	SEWER PENALTY & INTEREST	R	(70,000.00)	-	(70,000.00)	(23,104.60)	-	(46,895.40)	33.00	(16,169.15)	(6,935.45)	43%	
6610	66111000	4300	SEWER CHARGES FOR SERVICES	R	(8,288,000.00)	-	(8,288,000.00)	(2,073,078.26)	-	(6,214,921.74)	25.00	(1,912,726.66)	(160,351.60)	8%	
6610	66111000	5105	SEWER FULLTIME WAGES	E	500,771.00	-	500,771.00	106,258.22	-	394,512.78	21.20	100,445.91	5,812.31	6%	
6610	66111000	5110	SEWER PART-TIME WAGES	E	12,000.00	-	12,000.00	-	-	12,000.00	0.00	-	-	100%	
6610	66111000	5115	SEWER OVERTIME	E	27,000.00	-	27,000.00	6,940.81	-	20,059.19	25.70	4,344.88	2,595.93	60%	
6610	66111000	5130	SEWER RETIREMENT	E	75,627.00	-	75,627.00	15,536.14	-	60,090.86	20.50	14,362.30	1,173.84	8%	
6610	66111000	5135	SEWER INSURANCE	E	156,587.00	-	156,587.00	33,600.27	-	122,986.73	21.50	30,235.26	3,365.01	11%	
6610	66111000	5140	SEWER WORKERS COMP	E	10,736.00	-	10,736.00	2,256.15	-	8,479.85	21.00	2,083.65	172.50	8%	
6610	66111000	5145	SEWER MEDICARE	E	7,680.00	-	7,680.00	1,576.21	-	6,103.79	20.50	1,451.69	124.52	9%	
6610	66111000	5150	SEWER UNIFORM ALLOW	E	4,026.00	141.84	4,167.84	1,626.00	1,500.00	1,041.84	75.00	1,572.95	53.05	3%	
6610	66111000	5160	SEWER OTHERBENEFITS	E	230.00	-	230.00	43.92	-	186.08	19.10	45.99	(2.07)	-5%	
6610	66111000	5205	SEWER CONTRACT SERVICES	E	7,669,757.00	1,859,149.67	9,528,906.67	1,717,190.38	7,289,487.24	522,229.05	94.50	1,367,912.35	349,278.03	26%	
6610	66111000	5210	SEWER PROFSERVICES	E	206,900.00	79,621.66	286,521.66	11,487.25	142,611.00	132,423.41	53.80	79,907.59	(68,420.34)	-86%	
6610	66111000	5211	SEWER REGULATORY SERVICES	E	1,110,600.00	317,741.04	1,428,341.04	253,342.73	1,100,600.00	74,398.31	94.80	578,551.61	(325,208.88)	-56%	
6610	66111000	5215	SEWER TECHSERVICES	E	55,105.00	750.00	55,855.00	25,693.06	30,160.94	1.00	100.00	28,081.88	(2,388.82)	-9%	
6610	66111000	5220	SEWER MAINTSERVICES	E	25,000.00	2,114.45	27,114.45	2,204.60	22,795.40	2,114.45	92.20	525.24	1,679.36	320%	
6610	66111000	5300	SEWER MATERIALS&SUPPLIES	E	24,000.00	3,543.79	27,543.79	5,197.51	20,252.25	2,094.03	92.40	5,026.06	171.45	3%	
6610	66111000	5310	SEWER OFFICE EXPENSE	E	1,100.00	398.29	1,498.29	81.09	1,100.00	317.20	78.80	8.84	72.25	817%	
6610	66111000	5315	SEWER EE RELATIONS&SAFTY	E	2,000.00	17.52	2,017.52	620.23	1,379.77	17.52	99.10	268.53	351.70	131%	
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	4,006.63	18,919.53	1.00	100.00	3,462.46	544.17	16%	
6610	66111000	5510	SEWER CAPITAL EQUIP	E	-	220,455.00	220,455.00	220,455.00	-	-	100.00	-	220,455.00	100%	
			Total 11 PUBLIC SERVICE		667,882.00	2,493,509.54	3,161,391.54	19,956.76	8,633,986.95	(5,492,552.17)		273.70	52,059.77	(32,103.01)	-62%
			Total 00 NOT IN USE		667,882.00	2,493,509.54	3,161,391.54	19,956.76	8,633,986.95	(5,492,552.17)		273.70	52,059.77	(32,103.01)	-62%
6610			Total 6610 SEWER FUND		667,882.00	2,493,509.54	3,161,391.54	19,956.76	8,633,986.95	(5,492,552.17)		273.70	52,059.77	(32,103.01)	-62%
6620	66211000	4210	SEWER CAP PENALTY & INTEREST	R	(4,000.00)	-	(4,000.00)	(3,197.14)	-	(802.86)	79.90	(1,382.65)	(1,814.49)	131%	
6620	66211000	4300	SEWER CAP CHARGES FOR SERVICES	R	(1,422,000.00)	-	(1,422,000.00)	(610,104.43)	-	(811,895.57)	42.90	(246,482.10)	(363,622.33)	148%	
6620	66211000	4315	SEWER CAP SPECIAL ASSESSMENTS	R	(35,275.00)	-	(35,275.00)	-	-	(35,275.00)	0.00	-	-	100%	
6620	66211000	5205	CONTRACT SERVICES	E	-	34,896.00	34,896.00	-	34,896.00	-	100.00	-	-	100%	
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	709,944.00	2,084,944.00	-	7,883.00	2,077,061.00	0.40	-	-	100%	
6620	66211000	5505	SEWER CAPCAPITAL PROJ	E	840,000.00	404,100.00	1,244,100.00	16,295.16	155,647.64	1,072,157.20	13.80	46,317.51	(30,022.35)	-65%	
6620	66211000	5510	SEWER CAPCAPITAL EQUIP	E	35,000.00	14,300.00	49,300.00	13,089.00	1,211.00	35,000.00	29.00	-	13,089.00	100%	
6620	66211000	5900	SEWER CAPTRANSFER OUT	E	38,830.00	-	38,830.00	-	-	38,830.00	0.00	25,874.00	(25,874.00)	-100%	
			Total 11 PUBLIC SERVICE		1,020,055.00	1,185,478.00	2,205,533.00	(583,917.41)	414,375.64	2,375,074.77		-7.70	(175,673.24)	(408,244.17)	232%
			Total 00 NOT IN USE		1,020,055.00	1,185,478.00	2,205,533.00	(583,917.41)	414,375.64	2,375,074.77		-7.70	(175,673.24)	(408,244.17)	232%
6620			Total 6620 SEWER CAPITAL FUND		1,020,055.00	1,185,478.00	2,205,533.00	(583,917.41)	414,375.64	2,375,074.77		-7.70	(175,673.24)	(408,244.17)	232%
7500	75006000	4900	LEAVE PAY-OUT TRANSFER IN	R	(175,000.00)	-	(175,000.00)	-	-	(175,000.00)	0.00	(300,000.00)	300,000.00	-100%	
7500	75006000	5120	FINANCE SEVERNCE PAY	E	175,000.00	-	175,000.00	88,982.44	-	86,017.56	50.80	15,476.10	73,506.34	475%	
7500	75006000	5140	FINANCE SEVERNCE WORKERS COMP	E	3,500.00	-	3,500.00	1,779.66	-	1,720.34	50.80	309.52	1,470.14	475%	
7500	75006000	5145	FINANCE SEVERNCE MEDICARE	E	2,540.00	-	2,540.00	1,287.36	-	1,252.64	50.70	223.44	1,063.92	476%	
			Total 06 FINANCE DEPARTMENT		6,040.00	-	6,040.00	92,049.46	-	(86,009.46)		1,524.00	(283,990.94)	376,040.40	-132%
			Total 20 GENERAL GOVERNMENT		6,040.00	-	6,040.00	92,049.46	-	(86,009.46)		1,524.00	(283,990.94)	376,040.40	-132%
7500			Total 7500 LEAVE PAY-OUT RESERVE FU		6,040.00	-	6,040.00	92,049.46	-	(86,009.46)		1,524.00	(283,990.94)	376,040.40	-132%
8200	82006000	5205	SPECIAL CONTRACT SERVICES	E	-	-	-	-	71,687.00	(71,687.00)	100.00	-	-	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	-	-	-	(105.00)	-	105.00	100.00	(80.00)	(25.00)	31%	
			Total 08 PARKS & RECREATION		-	-	-	(105.00)	-	105.00		100.00	(80.00)	(25.00)	31%
			Total 00 NOT IN USE		-	-	-	(105.00)	-	105.00		100.00	(80.00)	(25.00)	31%</

ACCOUNT INFORMATION				2025 BUDGET INFORMATION				Q1 ACTUAL				Q1 2025 VS Q1 2024			
FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPRC	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	2024 Actual	2025 vs 2024	% Change	
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	-	100.00	-	7,501.52	100%	
			Total 11 PUBLIC SERVICE		237,850.00	259,813.57	497,663.57	(82,026.56)	2,202,032.78	(1,622,342.65)	426.00	(20,527.03)	(61,499.53)	300%	
			Total 00 NOT IN USE		237,850.00	259,813.57	497,663.57	(82,026.56)	2,202,032.78	(1,622,342.65)	426.00	(20,527.03)	(61,499.53)	300%	
8500			Total 8500 REFUSE ESCROW FUND		237,850.00	259,813.57	497,663.57	(82,026.56)	2,202,032.78	(1,622,342.65)	426.00	(20,527.03)	(61,499.53)	300%	
8600	86011000	4205	DEV ESCROW FINES & FEES	R	(750,000.00)	-	(750,000.00)	(76,382.60)	-	(673,617.40)	10.20	(165,028.17)	88,645.57	-54%	
8600	86011000	5205	DEV ESCROW CONTRACT SERVICES	E	750,000.00	1,202,357.64	1,952,357.64	83,470.74	1,153,426.46	715,460.44	63.40	137,898.94	(54,428.20)	-39%	
8600	86011450	4205	ROW ESCROW FINES & FEES	R	-	-	-	-	-	-	0.00	(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)	0.00	-	-	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	3,974.27	(3,896.50)	-98%	
			Total 11 PUBLIC SERVICE		-	1,439,076.20	1,439,076.20	7,165.91	1,390,067.25	41,843.04	97.10	(36,142.46)	43,308.37	-120%	
			Total 00 NOT IN USE		-	1,439,076.20	1,439,076.20	7,165.91	1,390,067.25	41,843.04	97.10	(36,142.46)	43,308.37	-120%	
8600			Total 8600 DEVELOPERS ESCROW FUND		-	1,439,076.20	1,439,076.20	7,165.91	1,390,067.25	41,843.04	97.10	(36,142.46)	43,308.37	-120%	
9000	90005000	4310	WORKERS COMP ADMIN CHARGES	R	(465,542.00)	-	(465,542.00)	(94,891.48)	-	(370,650.52)	20.40	(85,047.44)	(9,844.04)	12%	
9000	90005000	4600	MISCELLANEOUS	R	-	-	-	-	-	-	0.00	(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	132,951.00	(4,779.00)	-4%	
9000	90005000	5230	WORK COMP CLAIMS & JUDGEMENTS	E	150,000.00	(500.00)	149,500.00	10,246.58	-	139,253.42	6.90	50,116.13	(39,869.55)	-80%	
			Total 05 HUMAN RESOURCES DEPARTMENT		(175,282.00)	-	(175,282.00)	43,527.10	12,534.00	(231,343.10)	-32.00	98,016.48	(54,489.38)	-56%	
			Total 00 NOT IN USE		(175,282.00)	-	(175,282.00)	43,527.10	12,534.00	(231,343.10)	-32.00	98,016.48	(54,489.38)	-56%	
9000			Total 9000 WORKERS COMP FUND		(175,282.00)	-	(175,282.00)	43,527.10	12,534.00	(231,343.10)	-32.00	98,016.48	(54,489.38)	-56%	
9010	90106250	4515	INSURANCE PROCEEDS	R	(120,000.00)	-	(120,000.00)	(27,079.50)	-	(92,920.50)	22.60	(87,038.59)	59,959.09	-69%	
9010	90106250	4900	RISK INS TRANSFER IN	R	-	-	-	-	-	-	0.00	(20,000.00)	20,000.00	-100%	
9010	90106250	5230	RISK INS CLAIMS & JUDGEMENTS	E	120,000.00	52,697.18	172,697.18	11,707.71	160,989.47	-	100.00	544.00	11,163.71	2052%	
			Total 06 FINANCE DEPARTMENT		-	52,697.18	52,697.18	(15,371.79)	160,989.47	(92,920.50)	276.30	(106,494.59)	91,122.80	-86%	
			Total 20 GENERAL GOVERNMENT		-	52,697.18	52,697.18	(15,371.79)	160,989.47	(92,920.50)	276.30	(106,494.59)	91,122.80	-86%	
9010			Total 9010 RISK INSURANCE FUND		-	52,697.18	52,697.18	(15,371.79)	160,989.47	(92,920.50)	276.30	(106,494.59)	91,122.80	-86%	
			Revenue Total		(102,789,761.00)	-	(102,789,761.00)	(22,659,429.67)	-	(80,130,331.33)	22.00	(21,380,391.29)	(1,279,038.38)	6%	
			Expense Total		107,858,696.00	73,944,554.13	181,803,250.13	29,570,483.71	86,434,790.46	65,797,975.96	63.80	21,367,297.70	8,203,186.01	38%	
			Grand Total		5,068,935.00	73,944,554.13	79,013,489.13	6,911,054.04	86,434,790.46	(14,332,355.37)	118.10	(13,093.59)	6,924,147.63	-52882%	

Additional Information

Income Tax

Income Tax remains Gahanna's largest source of revenue. Through the first quarter of 2025 income tax made up 66% of total General Fund revenue, 86% of the Capital Improvement Fund Revenue, and 73% of the three Special Revenue Funds, established for operations related to Public Safety (76% of revenue), Parks & Recreation (57% of revenue) and Public Service (98% of Revenue). On a cash basis, total income tax collections are \$10M to date. This was allocated as follows:

Fund	Income Tax Revenue	% of Collections
General Fund 1.5%	\$ 6,305,198	61%
Capital Improvement .75%	3,030,597	29%
Public Safety .0675%	353,570	3%
Public Service .115%	323,264	3%
Parks & Recreation .0675%	333,366	3%
	<u>\$ 10,345,995</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 80% for the quarter, are from business withholdings, with 7% 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 to 2024.

Comparative Income Tax Data 1.5%					
Income Tax Type	2024 YTD (\$M)	2025 YTD (\$M)	Difference (\$M)	Pct Change	
Withholding	\$ 4.71	\$ 4.97	\$ 0.26	5.5%	
Individual	\$ 0.31	\$ 0.47	\$ 0.16	52.5%	
Net Profit	\$ 0.63	\$ 0.86	\$ 0.23	35.6%	
Total	\$ 5.66	\$ 6.31	\$ 0.65	11.5%	

Comparative Income Tax Data 1%					
Income Tax Type	2024 YTD (\$M)	2025 YTD (\$M)	Difference (\$M)	Pct Change	
Withholding	\$ 3.10	\$ 3.26	\$ 0.16	5.3%	
Individual	\$ 0.15	\$ 0.23	\$ 0.08	55.0%	
Net Profit	\$ 0.38	\$ 0.54	\$ 0.16	42.9%	
Total	\$ 3.63	\$ 4.04	\$ 0.41	11.3%	

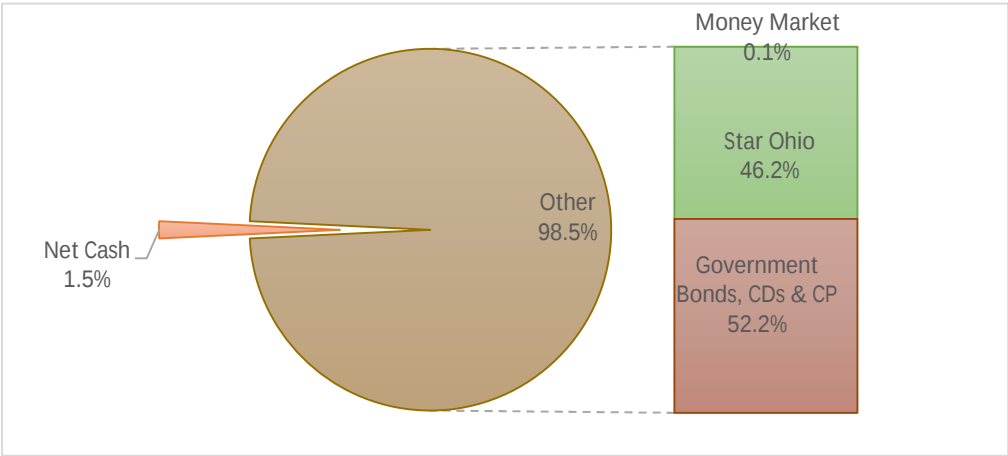
Withholding taxes have increased as anticipated for 2025 as the City is still experiencing economic growth. The first quarter of the year is when tax filings begin however the increase in individual and net profit taxes is more than expected for the first quarter. For individual, there appears to be new large earners as well as a general increase in individual wages compared to 2024. 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 first quarter of 2024. 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 March 31, 2025.



As of March 31, 2025, the average duration of the City’s investment portfolio was 2.19 years and the average yield to maturity of the City’s holdings was 4.03%. By comparison, the Star Ohio annualized yield at that same time was 4.46%. Using the US Department of Treasury historical yield curve rates for a 2-year maturity, rates have decreased from 4.72% to 3.89% 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 2.4% as of the end of the quarter. The Federal Reserve has not announced any additional rate reductions as they continue to monitor the economy.

Investment earnings for the quarter are 22% of the amount planned for 2024. Compared to 2023 investment earnings are steady seeing a slight decrease of 3% 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 \$452K.

Conclusion

As the first 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 is also preparing the next biennium budget anticipated to pass by July 1, 2025. At this time, the impact specifically on Gahanna cannot be determined.

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.

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 – Field work began in March and will continue through the end of June.
- 2025 Budget – Has been submitted to GFOA for the Budget Award.
- 2024 ACFR – Trial balances and statements will be prepared over the next few weeks.
- 2026 Budget – Calendar has been finalized.