



Financial Reports through 12/31/23
Unaudited and cash basis

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February 9, 2024

RE: Financial Reports through December 31, 2023

Mayor MacDonald, Members of Council and Administrator Burtch:

Reports for the year ending December 31, 2023 have been prepared for your review and consideration. The city manages a budget of \$95M across more than 50 different funds, however only major funds are included here within.

The General Fund total budget was \$21.5M in which 84.02% was spent, had Local Fiscal Recovery Funds not been used to offset Police wages, 90.58% of the budget would have been spent, or an additional \$1.4M. This is important to note as it was a one-time occurrence and should be considered for comparison and forecasting purposes. Income Tax A budget was \$13.4M, in which 76.42% was spent, leaving a surplus of revenues over expenditures in the amount of \$2.2M. The surplus is largely attributed to the use of the LFRF mentioned above. Income Tax A has an available fund balance of \$12.4M as we move into 2024 (not including 2024 revenue and expenditures).

Income Tax B Fund budget was \$17.6M, in which 85.66% was either spent or is encumbered for ongoing projects. The fund received a one-time transfer of \$943K from Fund 333 in which it was determined the balance was attributed to Income Tax Fund B. There is an available fund balance of \$9.8M as we move into 2024 (not including 2024 revenue and expenditures).

Year-to-date income tax collections for 2023 are down \$1.1M compared to 2022 and have met 92.06% of 2023 budgeted collections. Withholding tax represents approximately 78% of the total income tax collected. Analysis of withholding income tax collection is a more reliable indicator of our local economy.

- \$1.02M of the decrease is attributed to net profit business collections. Net profit collection trends typically indicate decreases/increases in alternating years and we continue to monitor collections.
- Withholding accounts are down year-to-date by \$98K or -.61% compared to 2022. Of the \$98K decrease in withholdings, St. Luke's loss of withholding year-to-date is \$414K. Without the loss of St. Luke's, withholdings would have realized a year over year increase.

Water Fund 771 and Sewer Fund 775 both ended the year in a better position than anticipated due to the timing of capital projects and services needed. Both of these Funds continue to have substantial capital needs and many variables encompass the budget.

The overall financial condition of the city is continually monitored and evaluated to ensure current financial obligations are met while also considering future obligations.

Please do not hesitate to reach out if you have any questions or concerns.

Respectfully submitted,

Jennifer Harkey, CPA
Finance Director

Donna Helle
Assistant Finance Director

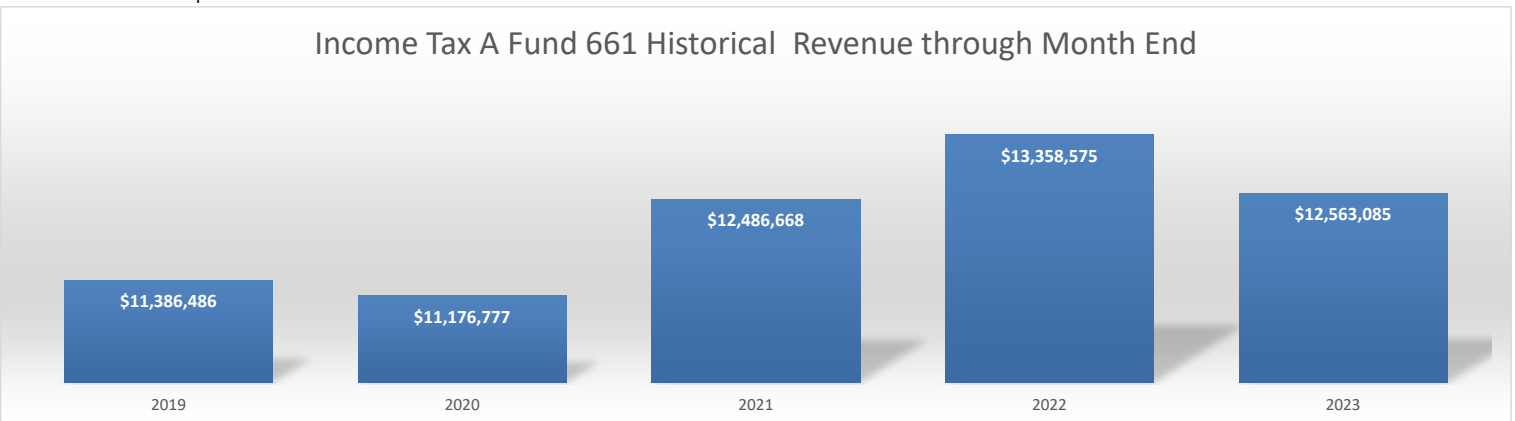
General Fund 101 and Income Tax A Fund 661
Statement of Receipts, Disbursements and Changes in Fund Balances - (Regulatory Cash Basis)
Through December 31, 2023

General Fund	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Budget	Percentage of Budget
Available Beginning Fund Balance	\$ 500,780	\$ 501,242	\$ 501,431	\$ 500,479	\$ 500,163		\$ 500,163	
General Fund revenue	18,191,151	17,176,298	19,516,981	19,338,544	18,508,104	(830,440)	21,506,961	86.06%
Expenditures								
Personnel	14,770,475	13,966,615	15,514,616	14,703,787	14,291,325	(412,462)	14,376,891	99.40%
Materials	503,597	363,314	469,729	579,774	536,974	(42,800)	824,348	65.14%
Services	2,670,807	2,430,680	2,967,664	3,720,140	4,466,709	746,569	5,935,471	75.25%
Capital	0	110,329	0	102,664	103,356	692	205,609	50.27%
Other	102,826	133,688	109,228	125,958	115,258	(10,700)	200,270	57.55%
Total General Fund expenditures	18,047,704	17,004,627	19,061,236	19,232,323	19,513,621	281,298	21,542,588	90.58%
Net Surplus (Deficit)	143,447	171,671	455,745	106,221	(1,005,517)		(35,627)	
Personnel Exepnses paid by LCRF Fund 240					1,412,558			
Prior year encumbrances paid this year					(271,660)			
Encumbered as of 12/31/22					359,204			
Encumbered as of 12/31/23					(494,665)			
Available Ending Fund Balance					\$ 500,083			
Income Tax A Fund	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Budget	Percentage of Budget
Available Beginning Fund Balance	\$8,871,753	\$9,066,386	\$10,420,211	\$ 9,637,324	\$ 10,233,129		\$ 10,233,128	
Income Tax A Fund revenue	11,386,486	11,176,777	12,486,668	13,358,575	12,563,085	(795,489)	13,695,832	91.73%
Expenditures:								
Personnel	463,042	420,510	353,869	375,447	352,457	(22,990)	362,152	97.32%
Materials	2,074	1,713	1,399	1,476	1,999	523	2,529	79.03%
Services	53,228	49,901	45,243	52,327	50,712	(1,616)	66,071	76.75%
Capital	0	0	0	1,398	2,442	1,044	7,000	34.89%
Other (Tax support to GF, MIT and Refunds)	10,673,626	9,348,526	12,869,277	12,332,439	9,898,432	(2,434,007)	13,048,000	75.86%
Total Income Tax A Fund expenditures	11,191,970	9,820,649	13,269,788	12,763,088	10,306,041	(2,457,047)	13,485,752	76.42%
Net Surplus (Deficit)	194,516	1,356,128	(783,120)	595,487	2,257,044		210,080	
Prior year encumbrances paid this year					(106)			
Encumbered as of 12/31/22					1,132			
Encumbered as of 12/31/23					(3,139)			
Available Ending Fund Balance					\$ 12,488,060			
Combined available Fund balances					\$ 12,988,144			

*Encumbrances represent amounts reserved for specific purchases, yet to be paid. Balance after encumbrances reflect balance available for future appropriations.

**Fund 661 "Other" Expenditures decrease indicates less needed to transfer to General Fund thus far

Income Tax A Fund 661 Historical Revenue through Month End



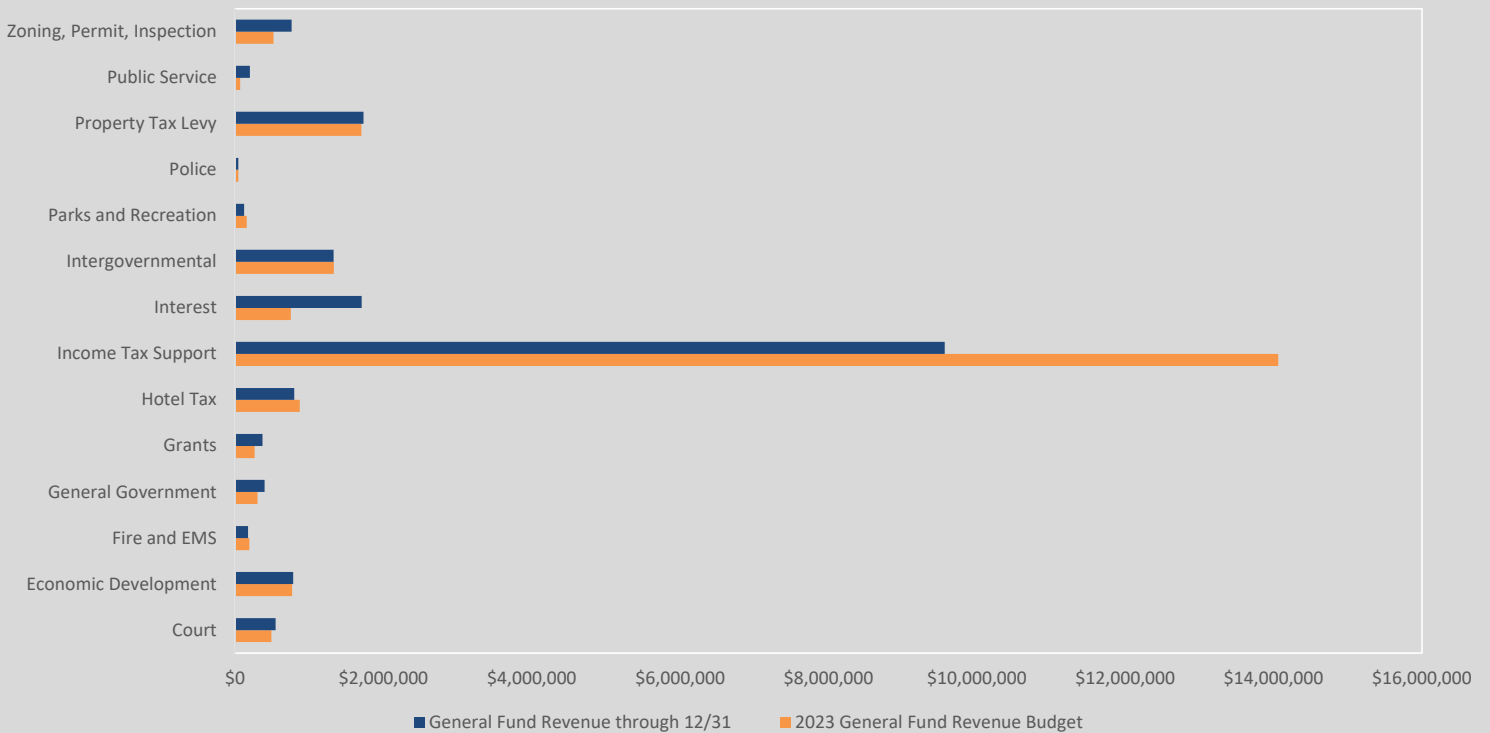
General Fund 101

Revenue through December 2023

(100% of Year Complete)

Category	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Revenue Budget	Percentage of Budget
Court	1,010,279	699,103	637,634	575,974	543,064	(32,911)	488,500	111.17%
Economic Development	602,408	570,378	557,249	733,975	781,843	47,868	768,403	101.75%
Fire and EMS	176,623	704,300	530,947	191,998	174,357	(17,641)	191,500	91.05%
General Government	1,034,518	1,595,490	550,412	459,850	395,007	(64,843)	301,300	131.10%
Grants	21,082	24,870	45,687	117,973	367,076	249,103	261,936	140.14%
Hotel Tax	840,297	472,590	733,169	849,253	795,948	(53,305)	870,000	91.49%
Income Tax Support	10,357,000	8,932,690	12,549,035	11,932,087	9,566,820	(2,365,267)	14,061,812	68.03%
Interest	627,376	480,610	298,406	640,783	1,704,667	1,063,884	750,000	227.29%
Intergovernmental	1,105,313	1,531,304	1,359,371	1,312,431	1,325,705	13,274	1,331,675	99.55%
Parks and Recreation	247,341	52,610	149,766	152,800	120,313	(32,488)	154,200	78.02%
Police	48,483	57,545	35,974	45,970	43,882	(2,088)	43,000	102.05%
Property Tax Levy	1,552,231	1,579,284	1,581,698	1,711,473	1,729,989	18,516	1,700,000	101.76%
Public Service	32,628	61,711	62,486	60,660	199,486	138,826	67,500	295.53%
Zoning, Permit, Inspection	535,574	413,813	425,146	553,319	759,951	206,632	517,135	146.95%
Total revenue	\$18,191,151	\$17,176,298	\$19,516,981	\$19,338,544	\$18,508,104	(\$830,440)	\$21,506,961	86.06%

General Fund Revenue 2023 Budget comparison to actual by category



* Income Tax Support is transferred as needed

General Fund 101

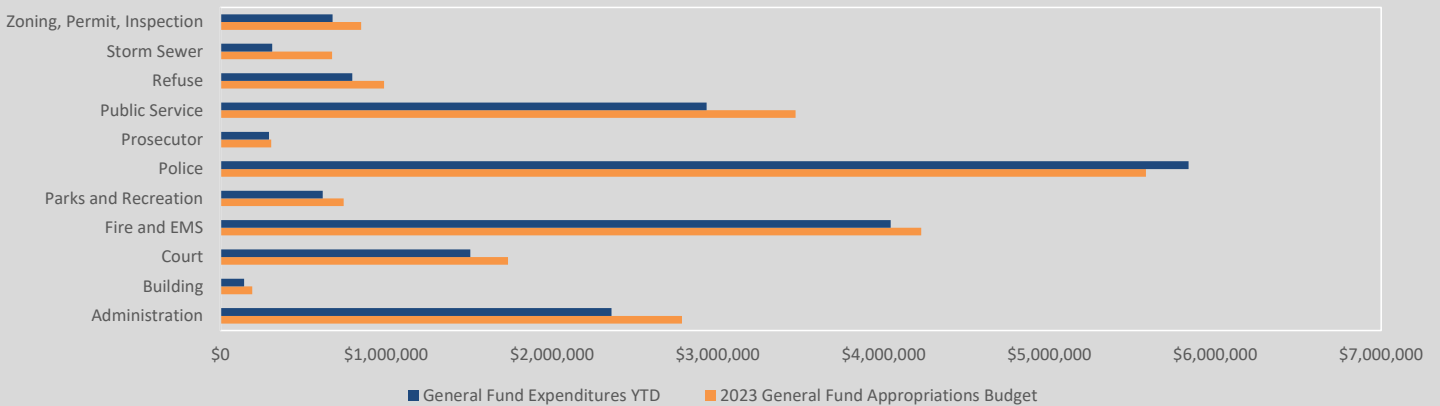
Expenditures summarized by category through December 2023

(100% of Year Complete)

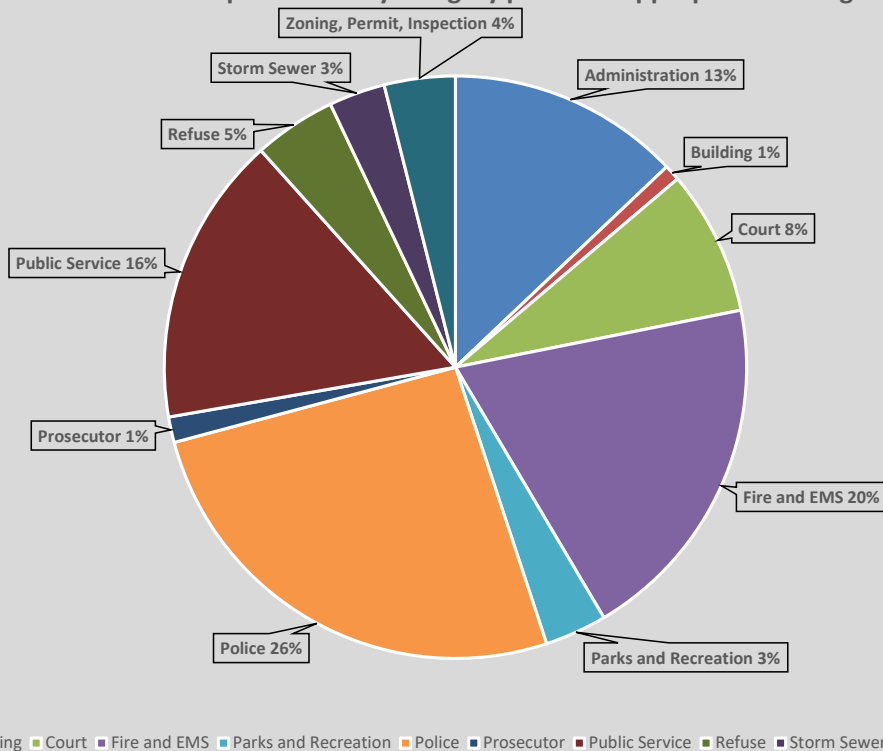
Category	2019	2020	2021	2022	2023	2023/2022	2023		
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Appropriation Budget	Percentage of Budget	Percentage by Category
Administration	1,736,631	1,505,999	1,905,883	2,257,946	2,357,923	99,976	2,783,431	84.71%	12.92%
Building	120,413	109,097	132,211	140,487	142,908	2,421	191,508	74.62%	0.89%
Court	1,344,233	1,345,254	1,309,175	1,564,248	1,506,561	(57,687)	1,734,865	86.84%	8.05%
Fire and EMS	3,269,011	3,029,314	4,547,195	3,849,962	4,042,109	192,147	4,226,771	95.63%	19.62%
Parks and Recreation	383,474	136,759	426,778	644,653	616,976	(27,677)	742,758	83.07%	3.45%
Police	6,450,893	6,436,674	6,189,986	5,950,706	5,838,193	(112,514)	5,581,183	104.60%	25.91%
Prosecutor	279,799	310,483	310,983	282,174	292,609	10,435	305,918	95.65%	1.42%
Public Service	2,747,906	2,509,502	2,590,723	2,835,995	2,931,966	95,971	3,468,022	84.54%	16.10%
Refuse	771,395	721,904	731,854	789,536	795,183	5,647	987,000	80.57%	4.58%
Storm Sewer	303,072	312,349	268,559	328,339	312,529	(15,810)	672,478	46.47%	3.12%
Zoning, Permit, Inspection	640,878	587,291	647,887	588,275	676,665	88,390	848,655	79.73%	3.94%
Total expenditures	\$18,047,704	\$17,004,627	\$19,061,236	\$19,232,323	\$19,513,621	\$281,298	\$21,542,588	90.58%	100.00%

*\$1,412,558 Local Fiscal Recovery Funds used to offset Police Wages and is included above

General Fund Expenditures 2023 Budget comparison to actual by category



General Fund Expenditures by category per 2023 Appropriation Budget



General Fund 101

Expenditures through December 2023 per category and class

(100% of Year Complete)

Category	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Appropriation Budget	Percentage of Budget
Administration								
Personnel	1,133,701	947,942	1,176,092	1,561,148	1,458,534	(102,613)	1,497,909	97.4%
Materials	5,163	8,667	16,943	15,701	15,740	39	33,477	47.0%
Services	518,268	446,689	616,549	573,209	757,972	184,763	1,047,155	72.4%
Capital	0	0	0	39,188	52,156	12,968	58,970	88.4%
Other	79,500	102,700	96,300	68,700	73,520	4,820	145,920	50.4%
Total	1,736,631	1,505,999	1,905,883	2,257,946	2,357,923	99,976	2,783,431	84.7%
Building								
Personnel	0	0	0	0	0	0	0	n/a
Materials	9,498	8,684	10,917	10,848	4,928	(5,920)	8,000	61.6%
Services	110,915	100,413	121,294	128,362	137,980	9,618	182,508	75.6%
Capital	0	0	0	1,277	0	(1,277)	1,000	0.0%
Other	0	0	0	0	0	0	0	n/a
Total	120,413	109,097	132,211	140,487	142,908	2,421	191,508	74.6%
Court								
Personnel	1,202,719	1,152,292	1,226,810	1,388,846	1,247,920	(140,926)	1,365,865	91.4%
Materials	6,616	(163)	26	4,013	6,618	2,605	8,350	79.3%
Services	134,898	82,796	82,340	131,187	236,897	105,709	291,650	81.2%
Capital	0	110,329	0	40,202	15,126	(25,075)	69,000	21.9%
Other	0	0	0	0	0	0	0	n/a
Total	1,344,233	1,345,254	1,309,175	1,564,248	1,506,561	(57,687)	1,734,865	86.8%
Fire and EMS								
Personnel	2,944,610	2,769,361	4,215,137	3,231,013	3,326,065	95,052	3,373,755	98.6%
Materials	85,522	75,521	70,750	97,287	91,116	(6,171)	129,905	70.1%
Services	233,879	176,630	255,911	503,352	613,014	109,662	689,972	88.8%
Capital	0	0	0	18,310	11,914	(6,396)	32,639	36.5%
Other	5,000	7,802	5,397	0	0	0	500	0.0%
Total	3,269,011	3,029,314	4,547,195	3,849,962	4,042,109	192,147	4,226,771	95.6%
Parks and Recreation								
Personnel	242,131	70,482	237,921	270,523	198,063	(72,460)	259,308	76.4%
Materials	82,980	23,923	104,383	118,470	92,500	(25,970)	119,459	77.4%
Services	58,362	42,354	84,474	255,660	326,413	70,753	363,991	89.7%
Capital	0	0	0	0	0	0	0	n/a
Other	0	0	0	0	0	0	0	n/a
Total	383,474	136,759	426,778	644,653	616,976	(27,677)	742,758	83.1%
Police								
Personnel	5,899,971	5,930,508	5,583,991	5,080,928	5,004,168	(76,760)	4,579,726	109.3%
Materials	138,659	99,854	98,309	134,383	137,541	3,158	200,116	68.7%
Services	412,263	406,312	507,685	701,285	696,484	(4,801)	801,140	86.9%
Capital	0	0	0	0	0	0	0	n/a
Other	0	0	0	34,110	0	(34,110)	200	0.0%
Total	6,450,893	6,436,674	6,189,986	5,950,706	5,838,193	(112,514)	5,581,183	104.6%
Prosecutor								
Personnel	266,625	273,469	285,939	274,578	274,019	(559)	278,918	98.2%
Materials	1,510	909	1,582	1,424	1,531	107	2,500	61.2%
Services	11,664	36,105	23,462	6,172	17,059	10,886	24,500	69.6%
Capital	0	0	0	0	0	0	0	n/a
Other	0	0	0	0	0	0	0	n/a
Total	279,799	310,483	310,983	282,174	292,609	10,435	305,918	95.6%
Public Service								
Personnel	2,261,278	2,083,874	2,029,190	2,207,467	1,993,435	(214,031)	2,095,983	95.1%
Materials	145,386	113,651	131,834	149,604	146,405	(3,200)	250,253	58.5%
Services	341,242	311,978	429,698	478,925	751,200	272,275	1,064,785	70.5%
Capital	0	0	0	0	24,159	24,159	34,000	71.1%
Other	0	0	0	0	16,767	16,767	23,000	72.9%
Total	2,747,906	2,509,502	2,590,723	2,835,995	2,931,966	95,971	3,468,022	84.5%

General Fund 101

Expenditures through December 2023 per category and class

(100% of Year Complete)

Category	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Appropriation Budget	Percentage of Budget
Refuse						0		
Personnel	0	0	0	0	0	0	0	n/a
Materials	1,153	975	0	710	710	0	1,000	71.0%
Services	770,242	720,929	731,854	788,826	794,473	5,647	986,000	80.6%
Capital	0	0	0	0	0	0	0	n/a
Other	0	0	0	0	0	0	0	n/a
Total	771,395	721,904	731,854	789,536	795,183	5,647	987,000	80.6%
Storm Sewer								
Personnel	238,108	227,938	207,926	184,602	184,048	(554)	292,141	63.0%
Materials	22,036	27,037	27,277	41,988	35,167	(6,821)	59,137	59.5%
Services	35,095	57,375	33,356	101,750	93,314	(8,436)	316,200	29.5%
Capital	0	0	0	0	0	0	5,000	0.0%
Other	7,833	0	0	0	0	0	0	n/a
Total	303,072	312,349	268,559	328,339	312,529	(15,810)	672,478	46.5%
Zoning, Permit, Inspection								
Personnel	581,331	510,749	551,609	504,683	605,072	100,389	633,285	95.5%
Materials	5,075	4,256	7,707	5,347	4,720	(627)	12,150	38.8%
Services	43,979	49,100	81,041	51,410	41,902	(9,508)	167,570	25.0%
Capital	0	0	0	3,687	0	(3,687)	5,000	0.0%
Other	10,493	23,186	7,531	23,148	24,971	1,823	30,650	81.5%
Total	640,878	587,291	647,887	588,275	676,665	88,390	848,655	79.7%
Total								
Personnel	14,770,475	13,966,615	15,514,616	14,703,787	14,291,325	-412,462	14,376,891	99.4%
Materials	503,597	363,314	469,729	579,774	536,974	-42,800	824,348	65.1%
Services	2,670,807	2,430,680	2,967,664	3,720,140	4,466,709	746,569	5,935,471	75.3%
Capital	0	110,329	0	102,664	103,356	692	205,609	50.3%
Other	102,826	133,688	109,228	125,958	115,258	-10,700	200,270	57.6%
Total GF expenditures	\$18,047,704	\$17,004,627	\$19,061,236	\$19,232,323	\$19,513,621	\$281,298	\$21,542,588	90.6%

General Fund 101

Personnel expenditures through December 2023

(100% of Year Complete)

	2019	2020	2021	2022	2023	2023/2022	2023	
	As of 12/31	As of 12/31	As of 12/31	As of 12/31	As of 12/31	YTD Difference	Appropriation Budget	Percentage of Budget
Administration								
Regular	783,964	582,164	752,213	972,854	1,053,099	80,245	1,056,132	99.71%
Overtime	2,475	106	27,432	34,968	22,732	(12,237)	24,951	91.11%
Benefits	347,262	365,672	396,447	553,325	382,704	(170,621)	416,826	91.81%
Total	1,133,701	947,942	1,176,092	1,561,148	1,458,534	(102,613)	1,497,909	97.37%
Court								
Regular	870,650	781,762	850,456	938,014	909,943	(28,072)	998,600	91.12%
Overtime	420	0	0	314	0	(314)	500	0.00%
Benefits	331,649	370,530	376,354	450,517	337,978	(112,540)	366,765	92.15%
Total	1,202,719	1,152,292	1,226,810	1,388,846	1,247,920	(140,926)	1,365,865	91.36%
Fire and EMS								
Regular	2,045,227	1,798,132	1,816,220	1,956,544	2,154,832	198,288	2,161,439	99.69%
Overtime	124,465	146,777	247,865	293,581	383,624	90,043	404,928	94.74%
Benefits	774,919	824,452	2,151,051	980,888	787,610	(193,279)	807,388	97.55%
Total	2,944,610	2,769,361	4,215,137	3,231,013	3,326,065	95,052	3,373,755	98.59%
Parks and Recreation								
Regular	190,788	57,608	207,588	229,759	166,183	(63,576)	222,800	74.59%
Overtime	15,800	0	0	0	0	0	0	0.00%
Benefits	35,544	12,875	30,333	40,764	31,879	(8,884)	36,508	87.32%
Total	242,131	70,482	237,921	270,523	198,063	(72,460)	259,308	76.38%
Police								
Regular	3,878,047	3,680,096	3,298,861	3,088,165	3,426,799	338,634	4,062,665	84.35%
Overtime	315,907	289,707	424,983	394,769	344,854	(49,915)	450,323	76.58%
Benefits	1,706,016	1,960,704	1,860,147	1,597,993	1,232,514	(365,479)	1,479,296	83.32%
Total	5,899,971	5,930,508	5,583,991	5,080,928	5,004,168	(76,760)	5,992,285	83.51%
Prosecutor								
Regular	192,930	184,273	173,775	195,414	195,898	484	195,898	100.00%
Overtime	0	0	0	0	0	0	0	0.00%
Benefits	73,695	89,197	112,164	79,164	78,121	(1,043)	83,020	94.10%
Total	266,625	273,469	285,939	274,578	274,019	(559)	278,918	98.24%
Public Service								
Regular	1,393,859	1,190,111	1,197,424	1,340,032	1,359,409	19,377	1,405,009	96.75%
Overtime	128,372	59,466	98,618	97,103	101,277	4,174	106,650	94.96%
Benefits	739,048	834,297	733,149	770,332	532,749	(237,583)	584,324	91.17%
Total	2,261,278	2,083,874	2,029,190	2,207,467	1,993,435	(214,031)	2,095,983	95.11%
Storm Sewer								
Regular	148,035	132,054	121,035	122,161	126,293	4,132	206,534	61.15%
Overtime	13,901	11,144	17,447	1,419	9,505	8,086	9,803	96.96%
Benefits	76,172	84,739	69,444	61,022	48,250	(12,772)	75,804	63.65%
Total	238,108	227,938	207,926	184,602	184,048	(554)	292,141	63.00%
Zoning, Permit, Inspection								
Regular	380,376	325,843	339,539	338,294	449,048	110,754	449,048	100.00%
Overtime	0	0	17,435	12,644	3,236	(9,408)	15,050	21.50%
Benefits	200,955	184,906	194,635	153,744	152,788	(956)	169,187	90.31%
Total	581,331	510,749	551,609	504,683	605,072	100,389	633,285	95.55%
All categories								
Regular	9,883,876	8,732,044	8,757,112	9,181,237	9,841,504	660,267	10,758,125	91.48%
Overtime	601,340	507,200	833,779	834,801	865,228	30,428	1,012,206	85.48%
Benefits	4,285,259	4,727,371	5,923,724	4,687,749	3,584,593	(1,103,156)	4,019,119	89.19%
Total General Fund	\$14,770,475	\$13,966,615	\$15,514,616	\$14,703,787	\$14,291,325	(\$412,462)	\$15,789,449	90.51%

Other Major Fund Personnel
Personnel expenditures through December 2023
(100% of Year Complete)

	2019	2020	2021	2022	2023	2023/2022	2023	
	As of 12/31	As of 12/31	As of 12/31	As of 12/31	As of 12/31	YTD Difference	Appropriation Budget	Percentage of Budget
Water Fund								
Regular	607,731	659,666	697,815	686,395	734,008	47,613	781,000	93.98%
Overtime	63,440	51,052	77,506	96,972	85,992	(10,979)	111,000	77.47%
Benefits	312,539	350,818	373,945	468,331	345,654	(122,676)	371,609	93.02%
Total	983,710	1,061,535	1,149,266	1,251,697	1,165,655	(86,042)	1,263,609	92.25%
Sanitary Sewer Fund								
Regular	444,105	516,942	496,065	718,789	707,264	(11,524)	778,178	90.89%
Overtime	41,703	33,433	52,340	48,934	49,236	302	55,000	89.52%
Benefits	228,515	254,217	231,859	343,684	293,952	(49,732)	354,079	83.02%
Total	714,324	804,593	780,263	1,111,407	1,050,452	(60,954)	1,187,257	88.48%
SCM&R								
Regular	297,443	334,645	157,298	70,768	75,744	4,976	75,745	100.00%
Overtime	14,902	5,487	7,310	0	0	0	2,000	0.00%
Benefits	117,151	106,395	60,771	33,106	38,106	5,000	39,294	96.98%
Total	429,496	446,527	225,378	103,874	113,850	9,976	117,039	97.28%
State Highway								
Regular	36,618	14,776	0	0	0	0	0	n/a
Overtime	0	0	0	0	0	0	0	n/a
Benefits	6,612	18,978	92	0	0	0	0	n/a
Total	43,230	33,754	92	0	0	0	0	n/a
Permissive								
Regular	159,657	114,987	52,228	0	0	0	0	n/a
Overtime	11,138	1,286	0	0	0	0	0	n/a
Benefits	52,381	60,276	24,806	0	0	0	0	n/a
Total	223,175	176,549	77,034	0	0	0	0	n/a
Local Coronavirus Relief Fund'								
Regular	0	358,062	0	0	0	0	0	n/a
Overtime	0	13,218	0	0	0	0	0	n/a
Benefits	0	80,136	0	0	0	0	0	n/a
Total	0	451,416	0	0	0	0	0	n/a
Tax								
Regular	313,129	260,396	239,056	245,018	255,101	10,082	260,000	98.12%
Overtime	225	0	336	1,966	52	(1,914)	1,350	3.89%
Benefits	149,689	160,113	114,477	128,462	97,304	(31,159)	100,802	96.53%
Total	463,042	420,510	353,869	375,447	352,457	(22,990)	362,152	97.32%
Maumee Indoor Theater								
Regular	0	0	0	152,814	201,867	49,053	203,000	99.44%
Overtime	0	0	0	0	0	0	0	n/a
Benefits	0	0	0	13,252	33,861	20,609	34,633	97.77%
Total	0	0	0	166,066	235,728	69,662	237,633	99.20%
Total Personnel Cost other Funds	\$2,856,977	\$3,394,884	\$2,585,902	\$3,008,491	\$2,918,142	(\$90,349)	\$3,167,689	92.12%
Total Personnel all Funds	\$17,627,452	\$17,361,498	\$18,100,518	\$17,712,278	\$17,209,466	(\$502,811)	\$18,957,139	90.78%

Note:

- 1.) Benefits include lump sum, longevity, termination pay, pension, insurance and workers' compensation.
- 2.) Personnel expenses are front loaded, as conversions are paid the beginning of the year

Special Revenue Major Funds
Revenue and Expenditures through December 2023
(100% of Year Complete)

Street CMR Fund 210	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Budget	Percentage of Budget
Available Beginning Fund Balance	\$134,998	\$230,293	\$388,968	\$790,139	\$774,962		\$774,962	
Revenue	755,044	913,360	919,988	\$891,749	\$920,963	29,214	\$887,000	103.83%
Expenditures								
Personnel	429,496	446,527	225,378	103,874	113,850	9,976	117,039	97.28%
Materials	183,775	256,567	187,413	161,201	150,618	(10,583)	299,000	50.37%
Services	36,234	35,296	68,059	642,927	173,016	(469,910)	321,684	53.78%
Capital	0	23,568	2,920	0	535,474	535,474	896,500	59.73%
Other	0	0	0	0	0	0	0	0.00%
Total expenditures	649,506	761,959	483,770	908,001	972,958	64,956	1,634,223	59.54%
Net Surplus (Deficit)	105,539	151,401	436,218	(16,253)	(\$51,995)		(747,223)	
Prior year encumbrances paid this year					(5,928)			
Encumbered as of 12/31/22					8,981			
Encumbered as of 12/31/23					(438,566)			
Available Ending Fund Balance					\$287,455		\$27,739	

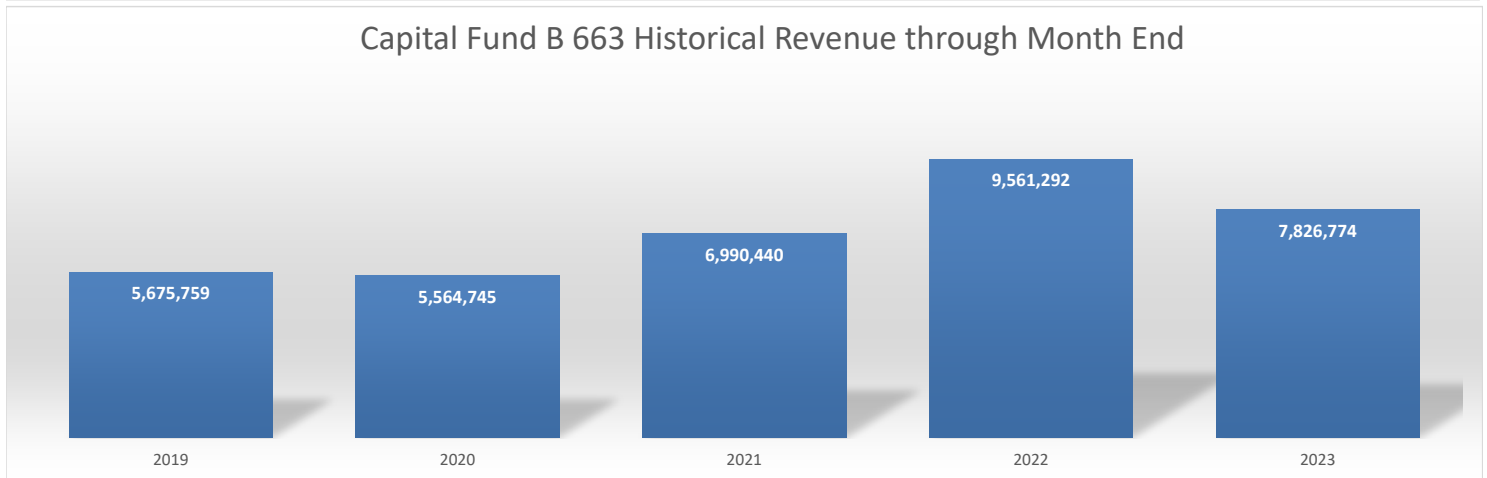
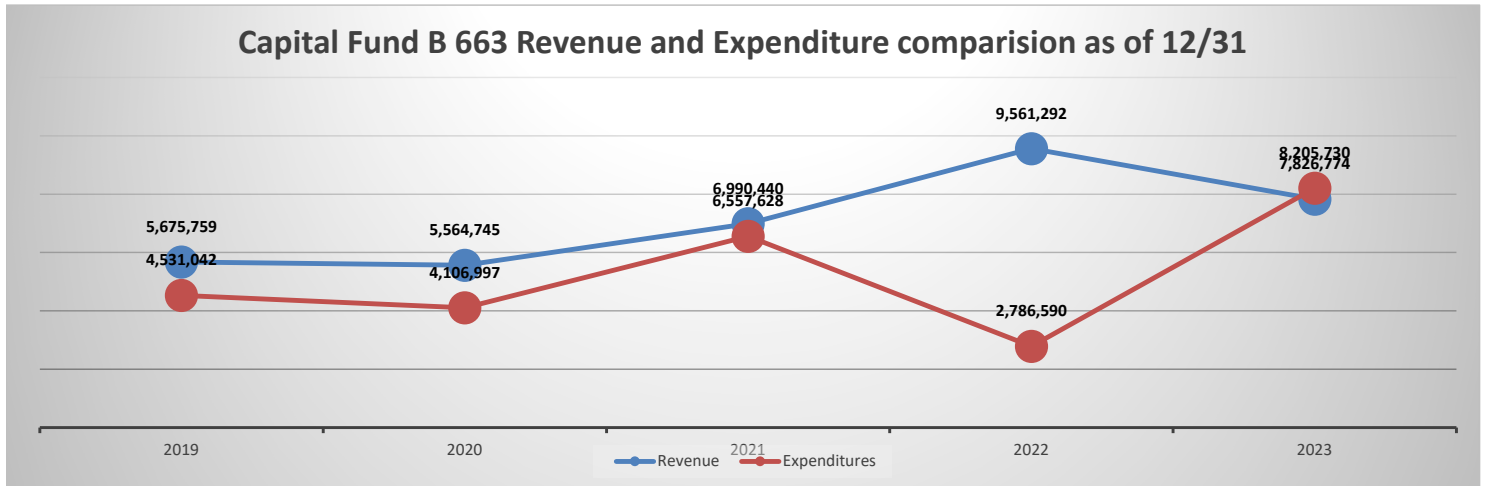
State Highway Fund 211	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Budget	Percentage of Budget
Available Beginning Fund Balance	\$10,859	\$20,390	\$51,614	\$115,114	\$164,579		\$164,579	
Revenue	61,464	75,108	74,597	72,080	74,837	2,757	69,000	108.46%
Expenditures								
Personnel	43,230	33,754	92	0	0	0	0	0.00%
Materials	0	0	0	7,906	9,849	1,944	25,000	39.40%
Services	8,702	10,132	11,004	11,110	9,597	(1,513)	128,100	7.49%
Capital	0	0	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0	0	0.00%
Total expenditures	51,932	43,885	11,097	19,016	19,446	430	153,100	12.70%
Net Surplus (Deficit)	9,531	31,223	63,500	53,063	\$55,390		(84,100)	
Prior year encumbrances paid this year					(3,419)			
Encumbered as of 12/31/22					3,598			
Encumbered as of 12/31/23					(2,034)			
Available Ending Fund Balance					\$218,114		\$80,479	

Permissive Fund 212	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Budget	Percentage of Budget
Available Beginning Fund Balance	\$38,663	\$9,163	\$34,876	\$153,880	\$347,904		\$347,904	
Revenue	194,219	202,829	196,249	194,024	227,758	33,733	192,000	118.62%
Expenditures								
Personnel	223,175	176,549	77,034	0	0	0	0	0.00%
Materials	0	0	0	0	0	0	0	0.00%
Services	544	567	211	0	0	0	0	0.00%
Capital	0	0	0	0	0	0	0	0.00%
Other	0	0	0	0	0	0	0	0.00%
Total expenditures	223,720	177,116	77,245	0	0	0	0	0.00%
Net Surplus (Deficit)	(29,501)	25,713	119,004	194,024	227,758		192,000	
Prior year encumbrances paid this year					0			
Encumbered as of 12/31/22					0			
Encumbered as of 12/31/23					0			
Available Ending Fund Balance					\$575,662		\$539,904	

Capital Fund B 663

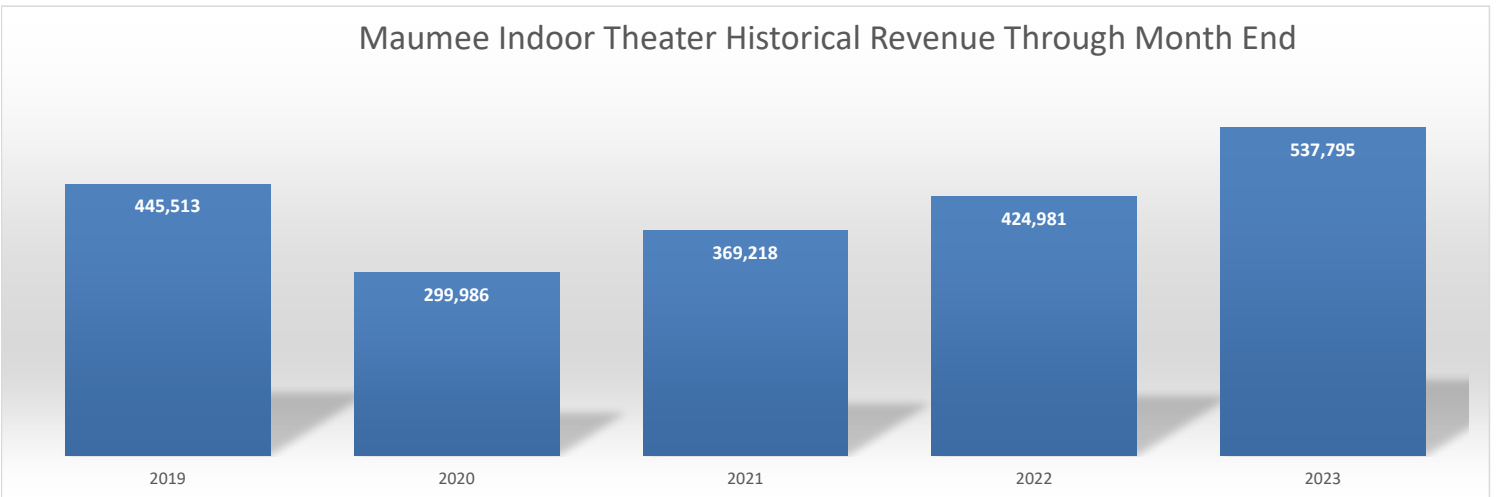
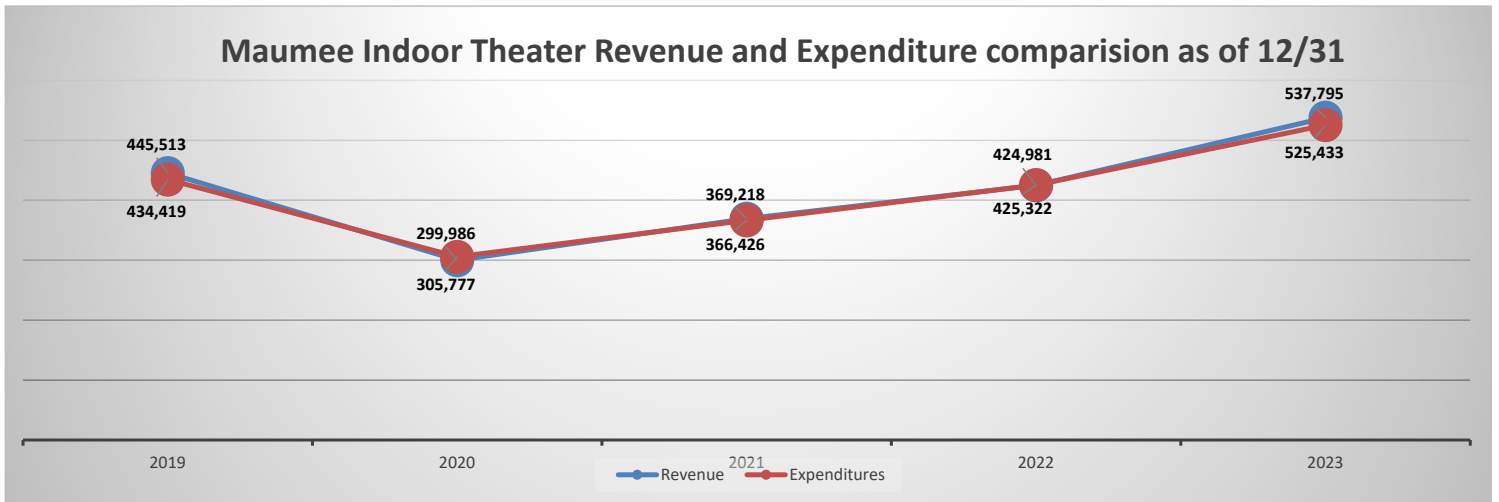
**Revenue and Expenditures through December 2023
(100% of Year Complete)**

Capital Fund B 663	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Budget	Percentage of Budget
Available Beginning Fund Balance	\$10,730,612	\$10,871,122	\$11,195,596	\$10,483,408	\$16,729,749		\$16,729,749	
Revenue								
Income Tax B	5,651,871	5,536,603	6,206,881	6,630,431	6,229,335	(401,097)	6,798,958	91.62%
Grants	3,144	3,344	7,341	553,130	114,540	(438,589)	132,477	86.46%
Loans	0	0	0	0	0	0	0	0.00%
Sale of assets	0	0	373,300	256,606	396,492	139,886	407,500	0.00%
Miscellaneous	20,743	24,798	31,445	41,126	143,407	102,282	1,012,381	14.17%
Internal loan or transfer	0	0	371,473	2,080,000	943,000	(1,137,000)	74,934	1258.44%
Total revenue	5,675,759	5,564,745	6,990,440	9,561,292	7,826,774	(1,734,518)	8,426,250	92.89%
Expenditures								
Debt	2,227,615	2,188,023	5,045,878	1,439,460	2,966,461	1,527,001	3,627,461	81.78%
Capital	2,186,443	1,753,961	1,396,261	1,197,518	4,981,483	3,783,965	13,910,506	35.81%
Personnel	0	0	0	0	91,372	91,372	92,144	99.16%
Other (Treasurer fees and Refunds)	116,984	165,013	115,488	149,612	166,413	16,801	500	33282.62%
Total expenditures	4,531,042	4,106,997	6,557,628	2,786,590	8,205,730	5,419,140	17,630,611	46.54%
Net Surplus (Deficit)	1,144,717	1,457,748	432,812	6,774,702	(378,956)		(\$9,204,361)	
Prior year encumbrances paid this year					(738,051)			
Encumbered as of 12/31/22					1,090,626			
Encumbered as of 12/31/23					(6,897,043)			
Available Ending Fund Balance					\$9,806,326			



Maumee Indoor Theater Fund 751
Revenue and Expenditures through December 2023
(100% of Year Complete)

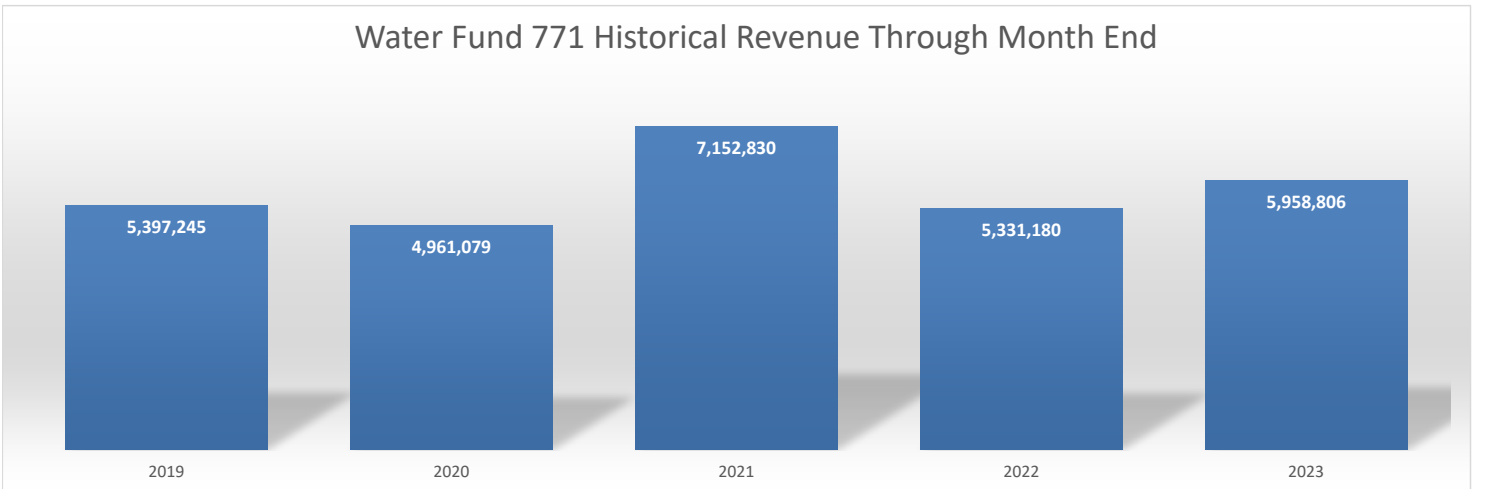
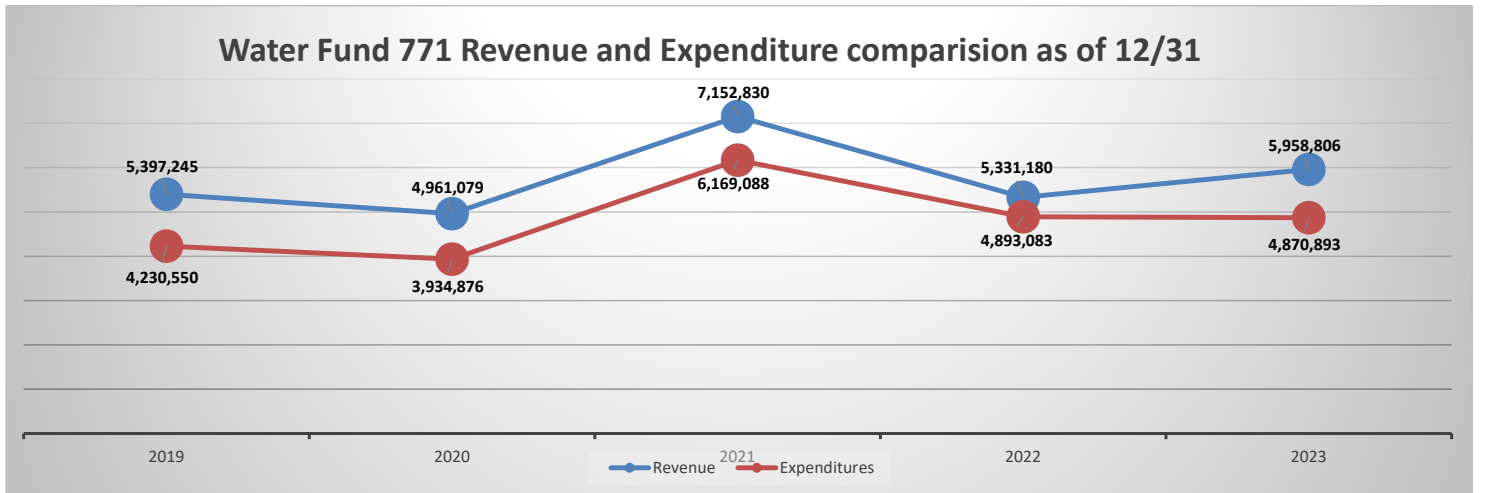
MIT Fund 751	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Budget	Percentage of Budget
Available Beginning Fund Balance	\$562	\$11,425	\$5,251	\$7,924	\$6,225		\$6,225	
Revenue								
Admissions	76,501	40,371	26,751	27,994	53,303	25,309	27,000	197.42%
Concessions	146,526	67,534	102,491	126,995	171,061	44,066	140,000	0.00%
Sales Tax	10,723	4,885	7,390	9,027	12,096	3,069	9,800	0.00%
Ticket Agency Sales	2,415	0	962	2,608	13,308	10,700	3,000	443.60%
Rentals	120,015	62,859	123,810	147,183	152,947	5,764	170,000	0.00%
Miscellaneous	7,833	1,336	2,814	1,173	(4,921)	(6,094)	500	-984.28%
Income Tax Support	81,500	123,000	105,000	110,000	140,000	30,000	160,000	0.00%
Total revenue	445,513	299,986	369,218	424,981	537,795	112,814	510,300	105.39%
Expenditures								
Personnel	0	0	0	166,066	235,728	69,662	237,633	99.20%
Materials	57,838	37,100	49,883	56,661	74,093	17,432	77,833	95.19%
Services	376,581	266,852	316,542	202,596	213,633	11,037	269,380	79.31%
Capital	0	1,825	0	0	1,980	1,980	1,980	100.00%
Other	0	0	0	0	0	0	0	n/a
Total expenditures	434,419	305,777	366,426	425,322	525,433	100,111	586,825	89.54%
Net Surplus (Deficit)	11,094	(5,792)	2,793	(342)	12,361	12,703	(76,525)	
Prior year encumbrances paid this year					(1,729)			
Encumbered as of 12/31/22					1,892			
Encumbered as of 12/31/23					(9,114)			
Available Ending Fund Balance					\$9,635			



Water Fund 771

**Revenue and Expenditures through December 2023
(100% of Year Complete)**

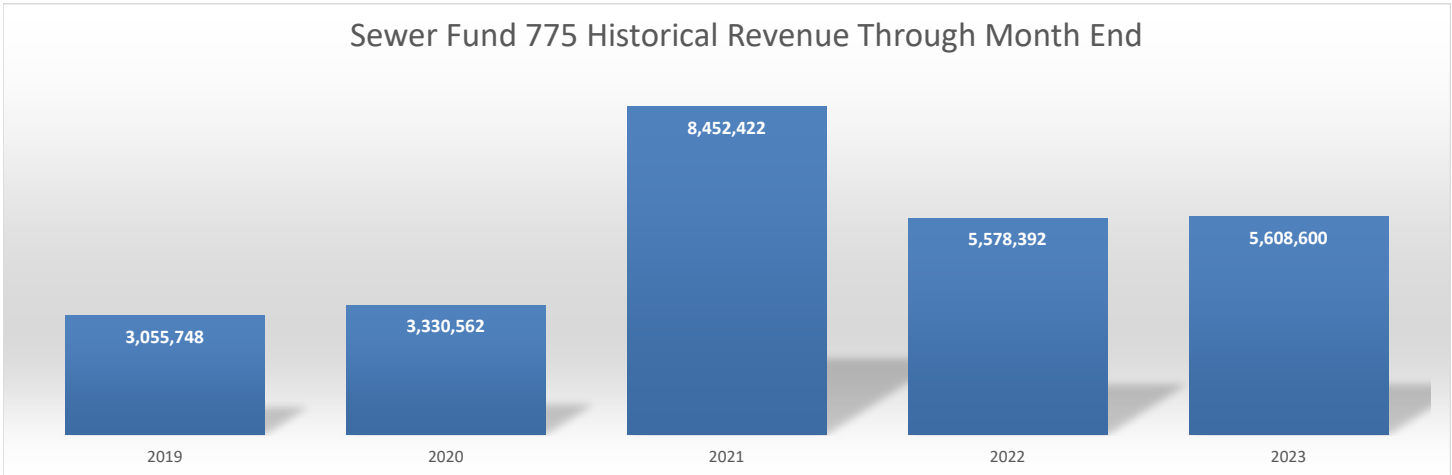
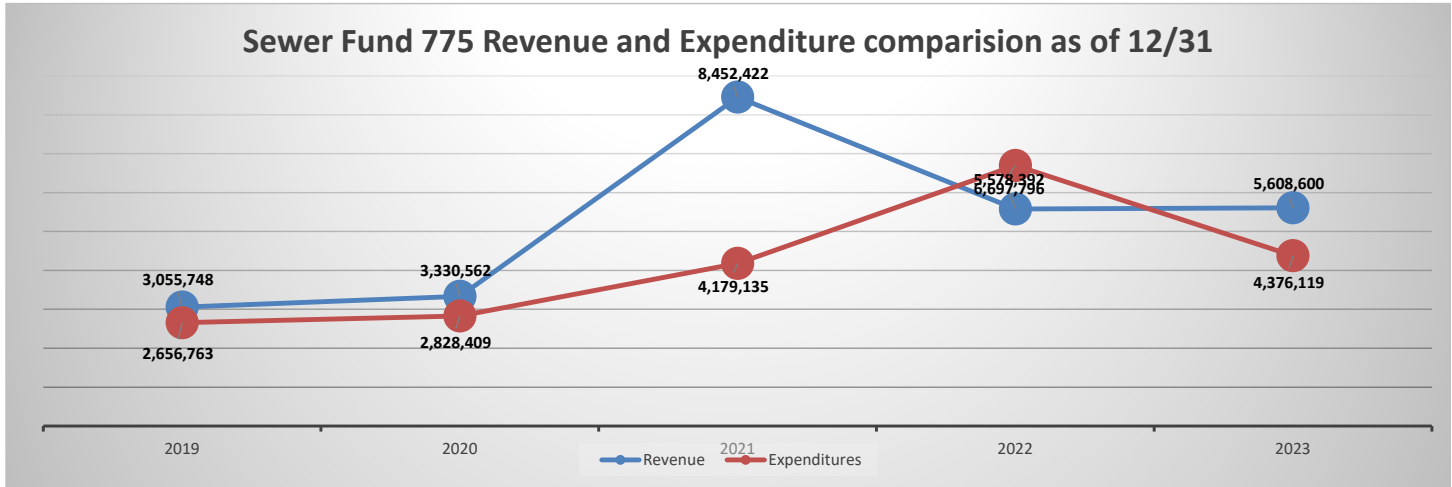
Water Fund 771	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Budget	Percentage of Budget
Available Beginning Fund Balance	\$1,199,918	\$2,312,011	\$2,832,006	\$3,509,879	\$1,992,412		\$1,992,412	
Revenue								
User Fees	3,982,552	4,748,405	4,575,516	5,196,339	5,741,311	544,971	5,300,266	108.32%
Grants	0	0	0	0	0	0	10,000	0.00%
Loans	1,264,000	0	2,321,087	0	0	0	0	0.00%
Permit	0	0	0	14,400	45,000	30,600	15,000	300.00%
Sale of assets	0	0	0	0	17,962	17,962	0	0.00%
Miscellaneous	145,693	207,674	251,227	120,440	154,533	34,093	140,000	110.38%
Internal loan	5,000	5,000	5,000	0	0	0	0	0.00%
Total revenue	5,397,245	4,961,079	7,152,830	5,331,180	5,958,806	627,626	5,465,266	109.03%
Expenditures								
Personnel	983,710	1,061,535	1,149,266	1,251,697	1,165,655	(86,042)	1,263,609	92.25%
Materials	2,008,896	2,183,237	2,531,246	2,535,783	2,953,911	418,128	3,126,715	94.47%
Services	298,422	255,676	316,942	316,063	273,321	(42,742)	489,215	55.87%
Debt	0	0	0	334,628	239,412	(95,216)	239,413	100.00%
Capital	798,797	161,613	1,871,411	379,889	235,277	(144,612)	810,209	29.04%
Other	140,725	272,815	300,222	75,023	3,316	(71,706)	12,788	25.93%
Total expenditures	4,230,550	3,934,876	6,169,088	4,893,083	4,870,893	(22,191)	5,941,949	81.97%
Net Surplus (Deficit)	1,166,695	1,026,203	983,742	438,096	1,087,913		(476,683)	
Prior year encumbrances paid this year					(2,019,444)			
Encumbered as of 12/31					2,182,553			
Encumbered as of 11/30					(760,694)			
Available Ending Fund Balance					\$2,482,740			



Sewer Fund 775

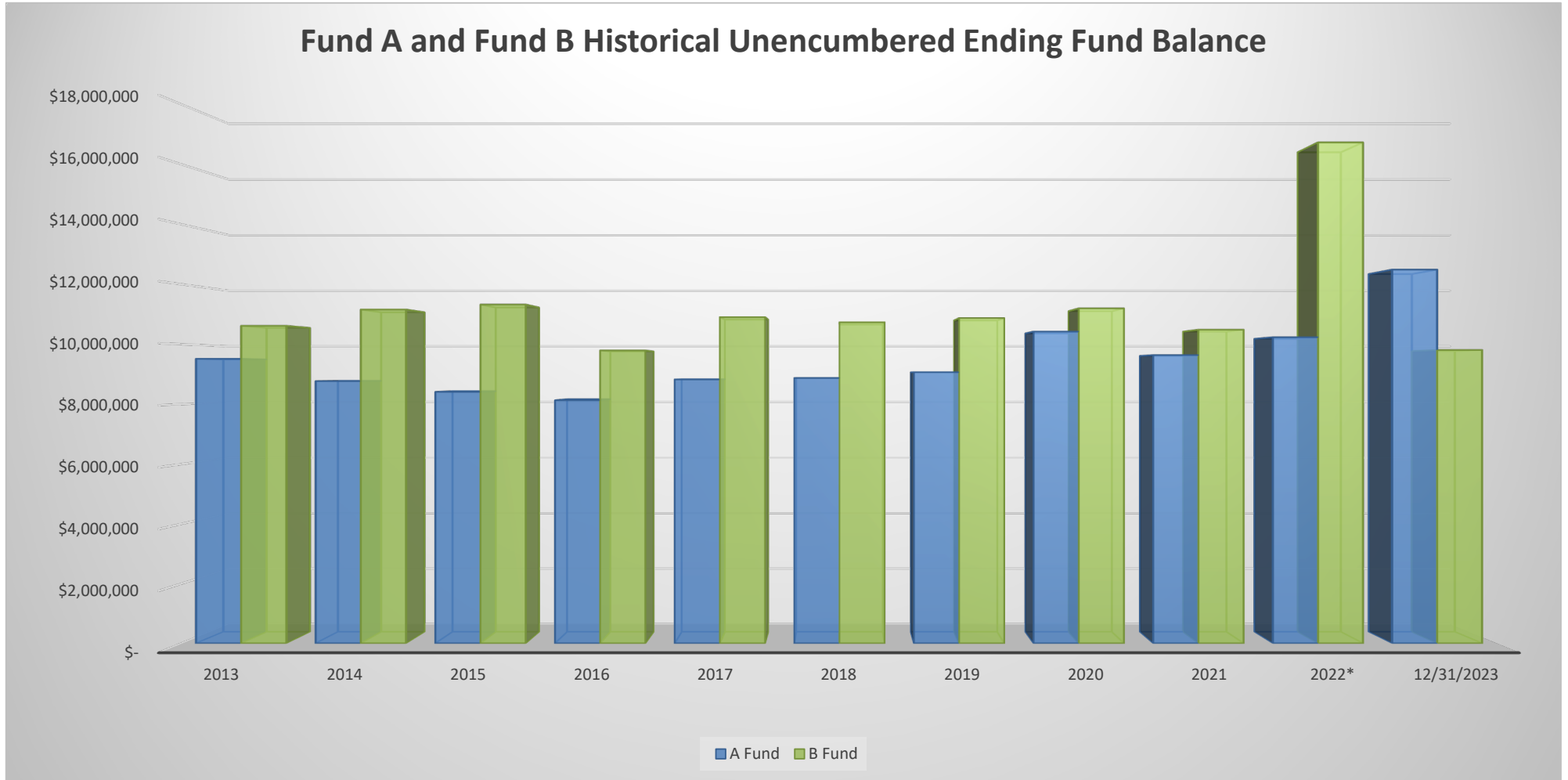
**Revenue and Expenditures through December 2023
(100% of Year Complete)**

Sewer Fund 775	2019	2020	2021	2022	2023	2023/2022	2023	
	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	Difference	Budget	Percentage of Budget
Available Beginning Fund Balance	\$554,113	\$800,861	\$939,028	\$2,719,940	\$1,393,958		\$1,393,958	
Revenue								
User Fees	2,219,042	3,078,028	3,629,331	5,026,774	5,039,136	12,363	5,127,309	98.28%
Grants	0	0	45,350	317,701	124,517	(193,184)	273,349	45.55%
Loans	791,000	0	2,713,809	150,673	0	(150,673)	150,000	0.00%
Permit	3,400	4,200	10,350	11,030	60,025	48,995	15,000	400.17%
Sale of assets	0	0	0	0	47,607	47,607	0	0.00%
Miscellaneous	42,306	248,334	53,583	72,214	337,314	265,100	71,000	475.09%
Internal loan	0	0	2,000,000	0	0	0	2,000,000	0.00%
Total revenue	3,055,748	3,330,562	8,452,422	5,578,392	5,608,600	30,208	7,636,658	73.44%
Expenditures								
Personnel	714,324	804,593	780,263	1,111,407	1,050,452	(60,954)	1,187,257	88.48%
Materials	51,455	51,222	57,108	88,221	77,103	(11,118)	131,600	58.59%
Services	1,860,775	1,603,529	2,370,293	2,188,435	2,194,636	6,201	3,374,076	65.04%
Debt	0	0	180,540	2,423,690	351,577	(2,072,113)	351,595	99.99%
Capital	15,716	276,450	676,053	882,515	702,350	(180,166)	3,113,746	22.56%
Other	14,494	92,615	114,878	3,527	0	(3,527)	3,000	0.00%
Total expenditures	2,656,763	2,828,409	4,179,135	6,697,796	4,376,119	(2,321,677)	8,161,274	53.62%
Net Surplus (Deficit)				(1,119,404)	1,232,481		(\$524,616)	
Prior year encumbrances paid this year					(793,702)			
Encumbered as of 12/31/22					1,670,091			
Encumbered as of 12/31/23					(1,416,800)			
Available Ending Fund Balance					\$2,086,028			



Income Tax A Fund 661 And Capital B Fund 663
Historical unencumbered ending fund balances

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*	12/31/2023
A Fund	\$ 9,513,138	\$ 8,769,677	\$ 8,410,292	\$ 8,130,354	\$ 8,825,415	\$ 8,871,753	\$ 9,066,386	\$ 10,420,210	\$ 9,637,324	\$ 10,233,129	\$ 12,488,060
B Fund	\$ 10,613,631	\$ 11,156,117	\$ 11,322,849	\$ 9,792,034	\$ 10,902,588	\$ 10,730,612	\$ 10,871,122	\$ 11,195,596	\$ 10,483,408	\$ 16,729,749	\$ 9,806,326



*B Fund balance included funds budgeted for the Uptown project that were encumbered and expended in 2023.