



## MUNICIPALITIES FINANCIAL RECOVERY PROGRAM MONTHLY REPORT

Please complete Sections I and II and include any relevant attachments as requested

### SECTION I

**1. Recovery Coordinator:** Madra Clay

**3. Municipality:** City of Harrisburg

**2. Reported Month:** March 2023

**4. Submitted Date:** 4/6/23

**5. Budgeted GF Revenues:** 79,627,111

**7. YTD %:** 30.77%

**6. Budgeted GF Expenditures:** 79,627,111

**8. YTD %:** 29.88%

**9. YTD GF Revenue:** 24,498,647

**12. Beginning GF Cash Balance:** 25,036,828

**13. Monthly GF Revenue:** 14,225,204

**10. YTD GF Expenditures:** 23,792,899

**14. Monthly GF Expenditures:** 15,410,780

**11. YTD GF Surplus/Deficit:** 705,748

**15. GF Surplus/Deficit:** (1,185,576)

**16. Ending GF Cash Balance:** 23,851,252

**17. % Change in YTD Revenues:** 52.66%

**18. % Change in YTD Expenditures:** 54.80%

Include back-up information for numbers 5 – 18.

### SECTION II

**1. Have there been any material variances between this year's and last year's financial results?**

Both above increase rate changes for year-to-date revenue and expenditures are quite comparable. The increase in revenues is mostly comprised of more occurring collections of discount period real estate taxes, \$12.68 million for the first quarter of 2023 vs. \$5.35 million for the first quarter of 2022, as the timing of the prior year approved budget delayed the real estate tax billing for fiscal year 2022. The increase in expenditures is attributed to the City's action of fully paying off the final remaining balance of \$8.3 million in bond insurance forbearance liability.

**2. Are current payments to creditors (debt service, MMO, Act 47 loan, vendor payments) up to date?**

For the month of March 2023, the City did timely disburse the following related debt service payments:

- a. as mentioned above, applicable General Fund funding to the Debt Service Fund for final payoff of the City's bond insurance forbearance liability amounting to \$8.3 million with a related due date of 3/15/2023

**3. Provide specific examples of progress on critical recommendations of the Plan.**

Under the Commonwealth's Act 124, the Intergovernmental Cooperation Authority for Harrisburg (ICA) may enter into and implement an intergovernmental cooperation agreement. Such a revised agreement has been previously accepted and approved by Harrisburg City Council via adopted ordinance, and the City intends to fully execute and officially enter into this mutually approved agreement after the Commonwealth Court issues any final administrative orders for the City's orderly exit from the Municipalities Financial Recovery Act (Act 47) as administered by PA DCED. The City continues to currently make more administrative progress with the ongoing related incinerator litigation matter.

**4. List and briefly describe meetings and communication that support implementation of the Plan.**

Consistent with ongoing prior practice, the City will continue to maintain communications with PA DCED in the providing of responses to Act 47 quarterly status update requests for related information.

**5. Is there a capital improvement plan? Is the capital improvement plan being implemented?**

Yes, such a plan is a part of the General Fund's 2023 budget for various City departments including capital outlays related to Information Technology, Licensing/Taxation/Support, Police, Fire, Traffic and Engineering, Vehicle Maintenance, and Parks/Recreation/Facilities.

**6. Are there any outstanding audits or audit recommendations that need to be completed?**

The City's regular 2021 financial audit is continuing to progress toward completion by or before the end of April 2023.

**7. Provide additional observations and challenges.**

- a. The City continues to manage operating expenses under the constraints of an ongoing lack of significant monthly parking system revenues.
- b. The City continues to work with its IT vendor, Tyler Technologies for the implementation of a new City-wide all inclusive ERP (enterprise resource planning) software system; the related financial management system module (Munis) became effectively operational at the beginning of current fiscal year 2023.

# **MUNICIPALITIES FINANCIAL RECOVERY PROGRAM MONTHLY REPORT INSTRUCTIONS**

## **SECTION I:**

1. Use the name as it appears on the Recovery Coordinator contract.
2. The month that corresponds with the information being submitted.
3. The name of the municipality for which the information is being submitted.
4. The date on which the Monthly Report is being submitted.
5. Total General Fund Revenues budgeted for the Fiscal Year.
6. Total General Fund Expenditures budgeted for the Fiscal Year.
7. Percentage of General Fund Revenues that have been received during the Fiscal Year.
8. Percentage of General Fund Expenditures that have been spent during the Fiscal Year.
9. General Fund Revenues that have been received during the Fiscal Year-To-Date.
10. General Fund Expenditures that have been spent during the Fiscal Year-To-Date.
11. The difference between the Year-To-Date General Fund Revenues and Year-To-Date General Fund Expenditures.
12. The General Fund Cash Balance of the municipality at the beginning of the Reported Month. This should be the same amount as the Ending General Fund Cash Balance on the preceding Monthly Report.
13. General Fund Revenues that were received during the Reported Month.
14. General Fund Expenditures that were spent during the Reported Month.
15. The difference between the General Fund Revenues and General Fund Expenditures for the Reported Month.
16. The General Fund Cash Balance of the municipality at the end of the Reported Month. This should be the same amount as the Beginning General Fund Cash Balance on the succeeding Monthly Report.
17. The percentage that Year-To-Date General Fund Revenues increased or decreased from this time last year.
18. The percentage that Year-To-Date General Fund Expenditures increased or decreased from this time last year.

## **SECTION II:**

1. Briefly expand on material results from Section I, particularly 17 & 18.
2. Provide information on delayed and delinquent payments that fall under these categories.
3. This field is provided to ensure that recommendations in the Recovery / Exit plan are being accomplished.
4. List and briefly describe meetings and communications with relevant officials, agencies, community groups that support implementation of the Recovery / Exit plan for the Reported Month.
5. Briefly describe the status of the municipality's plan for capital improvements.
6. Briefly provide a status update on audits and audit recommendations.
7. Provide additional information of which DCED should be aware.

**CITY OF HARRISBURG**  
**GENERAL FUND SUMMARY - REVENUE, EXPENDITURES, AND CHANGE IN FUND BALANCE**  
**For the Month ended March 31, 2023**

<u>DESCRIPTION</u>	Month ended <u>01/31/23</u>	Month ended <u>02/28/23</u>	Month ended <u>03/31/23</u>	QTD/YTD Three Months thru <u>03/31/23</u>
Beginning cash basis fund balance	23,145,504	21,703,598	25,036,828	23,145,504
<u>Revenue</u>				
Total revenue	2,651,976	7,621,467	14,225,204	24,498,647
<u>Expenditures</u>				
General Government	128,557	145,021	285,397	558,975
Administration	1,634,280	1,586,958	10,861,713	14,082,951
Building and Housing	87,017	104,959	137,505	329,481
Public Safety	1,850,164	1,889,070	3,251,927	6,991,161
Public Works	267,633	418,137	655,451	1,341,221
Parks and Recreation	126,231	144,092	218,787	489,110
Total expenditures	4,093,882	4,288,237	15,410,780	23,792,899
Net Revenue Over (Under) Expenditures	(1,441,906)	3,333,230	(1,185,576)	705,748
Ending cash basis fund balance	21,703,598	25,036,828	23,851,252	23,851,252

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10100000 REVENUE</b>							
AA REAL ESTATE TAXES	-17,882,581	-17,882,581	-13,119,058.39	-9,883,144.15	.00	-4,763,522.61	73.4%
AB RE TRANSFER TAX	-1,303,813	-1,303,813	-358,734.38	-211,788.87	.00	-945,078.62	27.5%
AC HOTEL TAX REVENUE	-714,000	-714,000	.00	.00	.00	-714,000.00	.0%
AD EARNED INCOME TAX	-15,419,351	-15,419,351	-4,458,748.80	-1,509,088.02	.00	-10,960,602.20	28.9%
AE LOCAL SERVICES TAX	-6,675,407	-6,675,407	-1,648,408.40	-150,516.40	.00	-5,026,998.60	24.7%
AF MERCANT/BUS PRIV TAX	-8,273,841	-8,273,841	-1,833,873.94	-1,102,902.35	.00	-6,439,967.06	22.2%
AG DEPT ADMIN REVENUE	-1,144,933	-1,144,933	-144,455.60	-40,283.90	.00	-1,000,477.40	12.6%
AH DEPT BLDG & HOUSING	-2,189,139	-2,189,139	-759,294.88	-337,158.50	.00	-1,429,844.12	34.7%
AI DEPT PUBLIC SAFETY	-2,444,345	-2,444,345	-638,673.95	-310,772.06	.00	-1,805,671.05	26.1%
AJ UTILITY BILLING REV	-2,318	-2,318	-505.76	-1.32	.00	-1,812.24	21.8%
AK DEPT OF PUBLIC WORKS	-611,309	-611,309	-7,912.02	-4,105.12	.00	-603,396.98	1.3%
AL DEPT PARKS/RECREATN	-9,846	-9,846	-65.00	-10.00	.00	-9,781.00	.7%
AM FINES AND FORFEITS	-732,938	-732,938	-203,182.88	-82,728.94	.00	-529,755.12	27.7%
AN LICENSES AND PERMITS	-511,595	-511,595	-124,280.41	-19,450.00	.00	-387,314.59	24.3%
AO RENTAL REVENUE	-89,913	-89,913	-120,231.27	-94,962.51	.00	30,318.27	133.7%
AP INTERGOVERNMENTL REV	-8,471,983	-8,471,983	.00	.00	.00	-8,471,983.00	.0%
AQ MISC REVENUE	-2,387,182	-2,387,182	-779,943.75	-377,245.13	.00	-1,607,238.25	32.7%
AR INT/INVESTMT INCOME	-209,284	-209,284	-271,452.80	-77,215.13	.00	62,168.80	129.7%
AS OTH FINANCING SOURCE	-35,519	-35,519	-29,824.70	-23,831.70	.00	-5,694.30	84.0%
AT INTERFUND TRANSFERS	-100,000	-100,000	.00	.00	.00	-100,000.00	.0%
AU FUND BAL APPROPRIATN	-5,888,906	-10,417,814	.00	.00	.00	-10,417,814.00	.0%
TOTAL REVENUE	-75,098,203	-79,627,111	-24,498,646.93	-14,225,204.10	.00	-55,128,464.07	30.8%
TOTAL GENERAL	-75,098,203	-79,627,111	-24,498,646.93	-14,225,204.10	.00	-55,128,464.07	30.8%

FOR 2023 03

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	-75,098,203	-79,627,111	-24,498,646.93	-14,225,204.10	.00	-55,128,464.07	30.8%
** END OF REPORT - Generated by Bryan McCutcheon **							

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10101000 CITY COUNCIL</b>							
10010 CITY COUNCIL (OTHER)	3,400	3,400	.00	.00	.00	3,400.00	.0%
1001P CITY COUNCIL (PERSONNEL)	360,952	360,952	96,090.50	41,601.31	.00	264,861.50	26.6%
1001S CITY COUNCIL (SERVICES)	116,700	116,700	14,507.78	13,377.39	4,854.96	97,337.26	16.6%
1001U CITY COUNCIL (SUPPLIES)	24,500	24,500	425.84	51.70	.00	24,074.16	1.7%
TOTAL CITY COUNCIL	505,552	505,552	111,024.12	55,030.40	4,854.96	389,672.92	22.9%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10102000 OFFICE OF MAYOR</b>							
1002P OFFICE OF MAYOR (PERSONNEL)	473,982	473,982	114,391.80	45,869.20	.00	359,590.20	24.1%
1002S OFFICE OF MAYOR (SERVICES)	60,390	60,390	10,590.02	10,590.02	.00	49,799.98	17.5%
1002U OFFICE OF MAYOR (SUPPLIES)	23,000	23,000	2,248.07	1,130.14	.00	20,751.93	9.8%
TOTAL OFFICE OF MAYOR	557,372	557,372	127,229.89	57,589.36	.00	430,142.11	22.8%

# YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10103000 CITY CONTROLLER</b>							
1003P CITY CONTROLLER (PERSONNEL)	174,398	174,398	46,580.34	20,038.68	.00	127,817.66	26.7%
1003S CITY CONTROLLER (SERVICES)	1,000	1,000	.00	.00	.00	1,000.00	.0%
1003U CITY CONTROLLER (SUPPLIES)	2,250	2,250	1,689.85	1,519.90	.00	560.15	75.1%
TOTAL CITY CONTROLLER	177,648	177,648	48,270.19	21,558.58	.00	129,377.81	27.2%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10104000 CITY TREASURER</b>							
1004P CITY TREASURER (PERSONNEL)	455,696	455,696	93,797.60	40,958.79	.00	361,898.40	20.6%
1004S CITY TREASURER (SERVICES)	83,000	83,000	32,763.04	32,683.02	3,807.95	46,429.01	44.1%
1004U CITY TREASURER (SUPPLIES)	86,000	86,000	2,593.81	5.98	.00	83,406.19	3.0%
TOTAL CITY TREASURER	624,696	624,696	129,154.45	73,647.79	3,807.95	491,733.60	21.3%

# YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10105000 CITY SOLICITOR</b>							
1005P CITY SOLICITOR (PERSONNEL)	708,363	708,363	100,084.81	44,632.41	.00	608,278.19	14.1%
1005S CITY SOLICITOR (SERVICES)	328,066	328,066	32,759.09	22,486.50	170,352.60	124,954.31	61.9%
1005U CITY SOLICITOR (SUPPLIES)	45,483	45,483	10,451.47	10,451.47	11,256.00	23,775.53	47.7%
TOTAL CITY SOLICITOR	1,081,912	1,081,912	143,295.37	77,570.38	181,608.60	757,008.03	30.0%

# YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10210000 BUSINESS ADMINISTRATOR</b>							
1010P BUSINESS ADMIN (PERSONNEL)	215,300	215,300	57,522.76	24,829.92	.00	157,777.24	26.7%
1010S BUSINESS ADMIN (SERVICES)	63,500	63,500	.00	.00	.00	63,500.00	.0%
1010U BUSINESS ADMIN (SUPPLIES)	2,500	2,500	257.94	257.94	.00	2,242.06	10.3%
TOTAL BUSINESS ADMINISTRATOR	281,300	281,300	57,780.70	25,087.86	.00	223,519.30	20.5%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10212000 FINANCIAL MANAGEMENT</b>							
1012P FINANCIAL MGMT (PERSONNEL)	575,907	575,907	129,627.45	57,327.00	.00	446,279.55	22.5%
1012S FINANCIAL MGMT (SERVICES)	367,810	367,810	64,781.29	17,088.00	15,550.00	287,478.71	21.8%
1012U FINANCIAL MGMT (SUPPLIES)	12,900	12,900	1,540.34	1,140.53	.00	11,359.66	11.9%
TOTAL FINANCIAL MANAGEMENT	956,617	956,617	195,949.08	75,555.53	15,550.00	745,117.92	22.1%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10213000 GRANTS MANAGEMENT</b>							
1013P GRANTS (PERSONNEL)	143,983	143,983	23,980.12	10,542.99	.00	120,002.88	16.7%
1013S GRANTS (SERVICES)	12,000	12,000	.00	.00	.00	12,000.00	.0%
1013U GRANTS (SUPPLIES)	500	500	.00	.00	.00	500.00	.0%
TOTAL GRANTS MANAGEMENT	156,483	156,483	23,980.12	10,542.99	.00	132,502.88	15.3%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10214000 COMMUNICATIONS</b>							
10140 COMMUNICATIONS (OTHER)	0	100,000	.00	.00	98,177.00	1,823.00	98.2%
1014P COMMUNICATIONS (PERSONNEL)	393,277	393,277	92,856.49	39,921.45	.00	300,420.51	23.6%
1014S COMMUNICATIONS (SERVICES)	22,250	22,250	3,486.15	1,348.00	.00	18,763.85	15.7%
1014U COMMUNICATIONS (SUPPLIES)	16,250	16,250	3,016.81	908.17	.00	13,233.19	18.6%
TOTAL COMMUNICATIONS	431,777	531,777	99,359.45	42,177.62	98,177.00	334,240.55	37.1%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10216000 INFORMATION TECHNOLOGY</b>							
10160 INFORMATION TECH (OTHER)	505,626	505,626	67,199.79	15,199.62	351,226.00	87,200.21	82.8%
1016P INFORMATION TECH (PERSONNEL)	567,950	567,950	132,596.55	65,401.68	.00	435,353.45	23.3%
1016S INFORMATION TECH (SERVICES)	922,223	1,057,223	122,439.86	69,412.27	415,348.44	519,434.70	50.9%
1016U INFORMATION TECH (SUPPLIES)	417,100	417,100	64,237.63	31,764.70	122,134.16	230,728.21	44.7%
TOTAL INFORMATION TECHNOLOGY	2,412,899	2,547,899	386,473.83	181,778.27	888,708.60	1,272,716.57	50.0%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10217000 HUMAN RESOURCES</b>							
1017P HUMAN RESOURCES (PERSONNEL)	482,810	482,810	115,151.77	49,638.34	.00	367,658.23	23.9%
1017S HUMAN RESOURCES (SERVICES)	130,425	130,425	21,881.37	20,126.88	81,708.48	26,835.15	79.4%
1017U HUMAN RESOURCES (SUPPLIES)	8,300	8,300	.00	.00	.00	8,300.00	.0%
TOTAL HUMAN RESOURCES	621,535	621,535	137,033.14	69,765.22	81,708.48	402,793.38	35.2%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10224000 LICENSING, TAXATION, SUPPORT</b>							
10240 LIC, TAX & CEN SUPP (OTHER)	110,647	110,647	.00	.00	.00	110,647.00	.0%
1024P LIC, TAX & CEN SUPP (PERSONNEL)	433,187	433,187	116,086.74	49,859.83	.00	317,100.26	26.8%
1024S LIC, TAX & CEN SUPP (SERVICES)	303,206	303,206	44,488.33	25,647.52	15,285.10	243,432.57	19.7%
1024U LIC, TAX & CEN SUPP (SUPPLIES)	65,500	65,500	4,162.29	2,198.42	31,362.43	29,975.28	54.2%
TOTAL LICENSING, TAXATION, SUPPOR	912,540	912,540	164,737.36	77,705.77	46,647.53	701,155.11	23.2%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10288000 GENERAL EXPENSES</b>							
10880 GENERAL EXPENSES (OTHER)	708,815	708,815	159,258.59	276.01	.00	549,556.41	22.5%
1088P GENERAL EXPENSES (PERSONNEL)	11,548,278	11,548,278	3,682,904.08	1,608,807.65	44,916.86	7,820,457.06	32.3%
1088S GENERAL EXPENSES (SERVICES)	4,213,712	4,213,712	742,971.53	434,047.66	293,312.03	3,177,428.44	24.6%
TOTAL GENERAL EXPENSES	16,470,805	16,470,805	4,585,134.20	2,043,131.32	338,228.89	11,547,441.91	29.9%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10289000 TRANSFERS</b>							
10890 TRANSFERS (OTHER)	6,878,511	11,325,574	8,432,503.39	8,335,968.49	.00	2,893,070.61	74.5%
TOTAL TRANSFERS	6,878,511	11,325,574	8,432,503.39	8,335,968.49	.00	2,893,070.61	74.5%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10335000 BUREAU OF PLANNING</b>							
1035P PLANNING (PERSONNEL)	233,064	233,064	36,189.54	15,628.41	.00	196,874.46	15.5%
1035S PLANNING (SERVICES)	159,000	159,000	17,629.70	175.00	84,900.00	56,470.30	64.5%
1035U PLANNING (SUPPLIES)	4,000	4,000	.00	.00	.00	4,000.00	.0%
TOTAL BUREAU OF PLANNING	396,064	396,064	53,819.24	15,803.41	84,900.00	257,344.76	35.0%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10337000 BUREAU OF CODES</b>							
1037P CODES (PERSONNEL)	1,045,117	1,045,117	248,654.39	107,740.42	.00	796,462.61	23.8%
1037S CODES (SERVICES)	29,200	29,200	3,119.77	2,772.17	652.39	25,427.84	12.9%
1037U CODES (SUPPLIES)	18,900	18,900	1,664.34	1,664.34	.00	17,235.66	8.8%
TOTAL BUREAU OF CODES	1,093,217	1,093,217	253,438.50	112,176.93	652.39	839,126.11	23.2%

# YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10339000 BUSINESS RESOURCES DEVELPMT</b>							
1039P BUS DEVELOPMENT (PERSONNEL)	74,553	74,553	22,223.63	9,524.97	.00	52,329.37	29.8%
1039S BUS DEVELOPMENT (SERVICES)	11,375	11,375	.00	.00	.00	11,375.00	.0%
1039U BUS DEVELOPMENT (SUPPLIES)	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL BUSINESS RESOURCES DEVELPMT	87,928	87,928	22,223.63	9,524.97	.00	65,704.37	25.3%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10442000 BUREAU OF POLICE</b>							
10420 POLICE (OTHER)	301,000	301,000	.00	.00	.00	301,000.00	.0%
1042P POLICE (PERSONNEL)	18,503,754	18,503,754	4,116,418.72	1,896,779.71	.00	14,387,335.28	22.2%
1042S POLICE (SERVICES)	1,209,438	1,209,438	143,844.49	50,345.88	136,012.05	929,581.46	23.1%
1042U POLICE (SUPPLIES)	442,219	442,219	54,903.36	25,248.80	31,564.88	355,750.76	19.6%
TOTAL BUREAU OF POLICE	20,456,411	20,456,411	4,315,166.57	1,972,374.39	167,576.93	15,973,667.50	21.9%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10451000 BUREAU OF FIRE</b>							
10510 FIRE (OTHER)	90,000	90,000	88,560.00	.00	.00	1,440.00	98.4%
1051P FIRE (PERSONNEL)	9,469,766	9,469,766	2,329,255.27	1,096,399.14	4,467.00	7,136,043.73	24.6%
1051S FIRE (SERVICES)	447,310	447,310	110,188.56	58,904.87	168,305.19	168,816.25	62.3%
1051U FIRE (SUPPLIES)	387,550	387,550	147,991.07	124,249.10	14,185.00	225,373.93	41.8%
TOTAL BUREAU OF FIRE	10,394,626	10,394,626	2,675,994.90	1,279,553.11	186,957.19	7,531,673.91	27.5%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10660000 PUBLIC WORKS-TRAFFIC/ENGINEER</b>							
10600 PUBLIC WORKS (OTHER)	145,000	145,000	58,027.70	46,527.00	.00	86,972.30	40.0%
1060P PUBLIC WORKS (PERSONNEL)	938,328	938,328	168,489.88	74,841.88	.00	769,838.12	18.0%
1060S PUBLIC WORKS (SERVICES)	1,130,100	1,130,100	292,222.77	195,487.16	59,585.27	778,291.96	31.1%
1060U PUBLIC WORKS (SUPPLIES)	765,000	765,000	147,192.43	66,355.65	55,550.06	562,257.51	26.5%
TOTAL PUBLIC WORKS-TRAFFIC/ENGINE	2,978,428	2,978,428	665,932.78	383,211.69	115,135.33	2,197,359.89	26.2%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10660610 PUB WKS - TRAFF &amp; ENGINEER</b>							
10600 PUBLIC WORKS (OTHER)	0	0	-1,552.84	3,573.86	1,552.84	.00	.0%
1060U PUBLIC WORKS (SUPPLIES)	0	0	.00	2,054.53	.00	.00	.0%
TOTAL PUB WKS - TRAFF & ENGINEER	0	0	-1,552.84	5,628.39	1,552.84	.00	.0%

# YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10660630 PW VEHICLE MAINT CENTER</b>							
10600 PUBLIC WORKS (OTHER)	105,498	105,498	.00	.00	.00	105,498.00	.0%
1060P PUBLIC WORKS (PERSONNEL)	457,439	457,439	100,156.27	42,618.37	.00	357,282.73	21.9%
1060S PUBLIC WORKS (SERVICES)	1,366,658	1,366,658	182,405.02	101,361.34	856,390.30	327,862.68	76.0%
1060U PUBLIC WORKS (SUPPLIES)	1,520,225	1,520,225	394,280.25	122,631.56	897,188.99	228,755.76	85.0%
TOTAL PW VEHICLE MAINT CENTER	3,449,820	3,449,820	676,841.54	266,611.27	1,753,579.29	1,019,399.17	70.5%

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10880000 PARKS/RECREATION, FACILITIES</b>							
10800 PARKS, REC & FAC (OTHER)	920,000	920,000	16,876.44	16,876.44	10,980.44	892,143.12	3.0%
1080P PARKS, REC & FAC (PERSONNEL)	1,457,145	1,457,145	249,078.34	107,980.06	.00	1,208,066.66	17.1%
1080S PARKS, REC & FAC (SERVICES)	1,143,142	1,143,142	164,189.68	62,662.34	178,361.95	800,590.37	30.0%
1080U PARKS, REC & FAC (SUPPLIES)	498,620	498,620	58,965.49	31,268.02	12,513.02	427,141.49	14.3%
TOTAL PARKS/RECREATION, FACILITIE	4,018,907	4,018,907	489,109.95	218,786.86	201,855.41	3,327,941.64	17.2%
TOTAL GENERAL	74,945,048	79,627,111	23,792,899.56	15,410,780.60	4,171,501.39	51,662,710.05	35.1%

FOR 2023 03

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	74,945,048	79,627,111	23,792,899.56	15,410,780.60	4,171,501.39	51,662,710.05	35.1%
** END OF REPORT - Generated by Bryan McCutcheon **							

### BALANCE SHEET FOR 2023 3

FUND: 10 GENERAL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	100000	FUND CASH	.00	10,934.66
10	110000	REGULAR CASH CHECKING	-1,206,707.27	21,193,044.29
10	110009	MOED SPEC PROJ REVOLVING LOAN	6,373.70	1,751,568.82
10	110055	GB CITICORP LIAB INS CLM ESCRO	14,757.07	192,390.70
10	110091	SPECIAL PROJ INFRASTRUCTURE	.00	714,247.84
10	120000	TAX APPEAL ESCROW	66.63	70,113.59
10	125000	WORKERS' COMP INVESTMENT TRUST	.00	166,209.10
10	125101	OPEB TRUST FUNDS	.00	3,880,362.05
10	125102	CRW WATER CASH INVESTMENT	.00	398,059.77
10	125103	CRW SEWER CASH INVESTMENT	.00	287,397.65
10	125104	SEWER WORK COMP INVESTMT TRUST	.00	733,695.90
10	130010	REALTY TRANSFER TAX	.00	234,113.28
10	130020	TV FRANCHISE LICENSE TAX	.00	121,202.56
10	130030	EARNED INCOME TAX	.00	4,370,067.76
10	130040	MERCANTILE TAX	.00	2,739,905.00
10	130045	LOCAL SERVICES TAX	.00	1,765,902.27
10	130079	REAL ESTATE TAX CURRENT	.00	2,374,380.52
10	130080	REAL ESTATE TAX DELINQUENT	.00	4,502,916.71
10	132002	SEWER MAINT RECEIVABLE	.00	.35
10	132003	SEWER MAINT PENALTY RECEIVABLE	.00	-.26
10	133090	ACCOUNTS RECEIVABLE	.00	139,608.18
10	134009	SPEC PROJ REVOLVING LOAN	.00	1,261,266.50
10	137011	DUE FR STATE GRANTS FUND	.00	178,834.55
10	137014	DUE FR FEDERAL GRANTS FUND	.00	3,235,504.31
10	137022	DUE FR WATER FUND	.00	-255,952.77
10	137023	DUE FR PARKS/PROP IMPRVMT	.00	13,198.98
10	137025	DUE FR NEIGHBORHOOD SVCS	.00	517,218.03
10	137027	DUE FROM SANITATION FUND	.00	126,951.00
10	137029	DUE FR SEWER FUND	.00	165,878.10
10	137030	DUE FR CDBG FUND	.00	200.00
10	138040	OTHER ENTITIES	.00	269,066.55
10	138042	DUE FROM HBG SCHOOL DISTRICT	.00	-.46
10	138045	HBG HOUSING AUTHORITY	.00	310,200.70
10	138050	THE HBG AUTHORITY	.00	1,666.97
10	138051	DUE FR THA - PRIOR WATER	.00	110,325.00
10	138052	DUE FR THA - PRIOR SEWER	.00	1,736,762.00
10	138053	DUE FR CRW - SHARED SVCS	.00	800,907.42
10	139002	SEWER MAINT ALLOWANCE	.00	-.40
10	139003	SEWER MAINT PENALTY ALLOWANCE	.00	.13
10	139009	LOANS ALLOWANCE	.00	-1,249,887.00
10	140000	PREPAID INSURANCE	.00	206,554.00
10	169003	OPERATIONS EQUIPMENT - A/D	.00	-.22
	<b>TOTAL ASSETS</b>		<b>-1,185,509.87</b>	<b>53,074,814.13</b>
<b>LIABILITIES</b>				
10	200000	ACCOUNTS PAYABLE	.00	-1,280,760.65
10	201000	TAX APPEALS PAYABLE	-66.63	-61,108.56
10	220000	ACCRUED PAYROLL	.00	-1,095,538.16
10	229005	SEWER WORKERS' COMP	.00	-105,005.00
10	229006	SEWER W/C CURRENT	.00	-51,160.00

### BALANCE SHEET FOR 2023 3

FUND: 10 GENERAL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>LIABILITIES</b>				
10	229100	ACCRUED EXPENSES	.00	-45,033.00
10	230095	DUE TO CRW - SEWER FD CLOSE	.00	-163,099.00
10	230096	DUE TO CRW - SHARED SVCS	.00	-491,294.00
10	230097	SEWER DUE TO CRW	.00	-129,690.55
10	233011	DUE TO STATE GRANTS FUND	.00	-87,500.00
10	233014	DUE TO FEDERAL GRANTS FUND	.00	-508,719.72
10	233025	DUE TO NEIGHBORHOOD SVCS	.00	-29,660.07
10	233026	DUE TO HBG SENATORS FUND	.00	-78,386.00
10	233029	DUE TO SEWER FUND	.00	-400,872.00
10	233030	DUE TO CDBG FUND	.00	.27
10	233060	DUE TO CAP PROJECTS FUND	.00	-120,000.00
10	238049	DUE TO OTHER GOV'T ENTITY	.00	-142,652.03
10	253001	ACCRUED LEAVE - CURR PORTION	.00	-51,817.00
10	253030	SEWER RETIREES OPEB	.00	-739,089.00
10	260000	GRANT PROCEEDS - DEFER REV	.00	-85,960.00
10	260004	EIT - DEFERRED	.00	-1,732,425.36
10	260006	LOCAL SVCS TAX - DEFERRED	.00	-185,005.23
10	260010	RE TAXES - DEFERRED	.00	-6,636,385.40
10	260015	DEFERRED HBG SCHOOL DISTRICT	.00	.46
10	260040	MERCANTILE TAX - DEFERRED	.00	-2,397,573.00
<b>TOTAL LIABILITIES</b>			<b>-66.63</b>	<b>-16,618,733.00</b>
<b>FUND BALANCE</b>				
10	282000	PRIOR YEAR ENCUMBRANCE	.00	2,835,923.83
10	297009	RESERVE - REVOLVING LOANS	.00	-11,380.00
10	297050	RESERVE - WORKERS' COMP	.00	-166,209.10
10	299000	FUND BALANCE UNRESERVED	.00	-38,408,668.49
10	299010	REVENUE CONTROL	-14,225,204.10	-24,498,646.93
10	299020	EXPENDITURE CONTROL	15,410,780.60	23,792,899.56
10	299045	ENCUMBRANCES	879,390.40	4,171,501.39
10	299055	BUDGETARY FB UNRESERVED	153,155.00	-27,726.57
10	299065	ESTIMATED REVENUE	4,528,908.00	79,627,111.00
10	299075	APPROPRIATION	-4,682,063.00	-79,599,384.43
10	299080	BUDGETARY FB FOR ENCUMBR	-879,390.40	-4,171,501.39
<b>TOTAL FUND BALANCE</b>			<b>1,185,576.50</b>	<b>-36,456,081.13</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>1,185,509.87</b>	<b>-53,074,814.13</b>

\*\* END OF REPORT - Generated by Bryan McCutcheon \*\*

FOR 2023 03

ACCOUNTS FOR: 10 GENERAL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10100000 REVENUE</b>							
10100000 327000 MBP PARKING TAXES	-3,672,513	-3,672,513	-915,035.83	-575,723.67	.00	-2,757,477.17	24.9%
10100000 327001 MBP PARKING FEE	-11,124	-11,124	-9,112.00	.00	.00	-2,012.00	81.9%
10100000 327002 PARKING LICENSE FE	-277	-277	-110.00	.00	.00	-167.00	39.7%
10100000 327003 PARKING LICENSE FE	-1,556	-1,556	-2,451.49	.00	.00	895.49	157.6%
10100000 342015 TOWING FEES	-14,338	-14,338	-3,000.00	-930.00	.00	-11,338.00	20.9%
10100000 342050 METER BAG RENTAL	-96,938	-96,938	-26,308.00	-14,500.00	.00	-70,630.00	27.1%
10100000 342091 PERMIT PARKING FEE	-43,031	-43,031	-16,095.00	-12,480.00	.00	-26,936.00	37.4%
10100000 342092 FINES AND COSTS	-33,217	-33,217	-406.64	-221.76	.00	-32,810.36	1.2%
10100000 342099 BOOTING FEES	0	0	-150.00	-75.00	.00	150.00	100.0%
10100000 346020 PARK TICKETS-VIO F	-415,655	-415,655	-164,096.00	-63,575.00	.00	-251,559.00	39.5%
10100000 397002 GROUND LEASE PAYME	0	0	.00	.00	.00	.00	.0%
10100000 397003 PRIORITY PARKING C	0	0	.00	.00	.00	.00	.0%
TOTAL REVENUE	-4,288,649	-4,288,649	-1,136,764.96	-667,505.43	.00	-3,151,884.04	26.5%
TOTAL GENERAL	-4,288,649	-4,288,649	-1,136,764.96	-667,505.43	.00	-3,151,884.04	26.5%
TOTAL REVENUES	-4,288,649	-4,288,649	-1,136,764.96	-667,505.43	.00	-3,151,884.04	

FOR 2023 03

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	-4,288,649	-4,288,649	-1,136,764.96	-667,505.43	.00	-3,151,884.04	26.5%
** END OF REPORT - Generated by Bryan McCutcheon **							