



MUNICIPAL BUILDING  
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**To:** Mayor, Members of City Council and Administrator

**From:** Jason Carr, CPA, Finance Director

**Date:** October 28, 2024

**RE:** Finance Director Report

**ANALYSIS OF GENERAL FUND SUBSIDIES**

The City has several funds that require a transfer from the General Fund (subsidy) in order to balance their operating, capital and debt budgets. The following analysis is provided in order to see related trends and potentially provide a plan for reducing the strain on the General Fund as income taxes are expected to remain flat over the next couple of years.

The significant funds that receive transfers from the General Fund are listed below and we have summarized financial activity of these funds for the period January 1, 2016 – December 31, 2023 in order to determine the average percentage of General Fund transfers that must be used for operational expenditures (i.e. salaries and benefits, materials and supplies, contractual services) noting that the difference in percentage would be derived from charges for services, fees, grants or other operating revenue sources. Below are the following average percentages as well as the net operating deficits:

Fund	Average Percentage of General Fund Transfer Used For Operational Expenditures	Total Transfers From General Fund	Total Net Operating Deficit Before Transfers	2025 Budget Estimated Net Operating Deficit Before Transfers	2025 Budgeted Transfers
Recreation & Aquatic Center Fund	49.92%	\$9,245,723	(\$10,081,000)	(\$2,913,711)	\$2,900,000
Golf Course Fund	62.86%	6,783,944	(13,273,451)	(1,330,910)	1,300,000
Street Maintenance & Repair Fund	54.78%	5,214,105	(8,872,072)	(1,075,227)	1,050,000
Transportation Services (G.R.E.A.T)	69.81%	1,990,234	(2,341,162)	(350,000)	350,000
Senior Center Fund	95.46%	397,900	(405,072)	(196,053)	200,000

**SUMMARY:** Ideally, the each fund should general sufficient cash receipts to cover 100% of operational expenditures, however, based on the analysis provided this is not feasible (for example, the primary revenue sources is gas tax and motor vehicle license taxes for the Street Maintenance & Repair Fund and the Senior Center primary revenue source is senior memberships and events). It is recommended that each year the Administration review the fees charged for programs offered by the City. In addition, a consideration should be made to develop future budgets whereas the percentage of the General Fund transfer only cover a percentage of operations (i.e. not to exceed 10%). The following pages in this report will provide additional detail regarding the financial history of the funds listed above. See the highlighted section in each schedule for the history of transfers.

City of Groveport  
 Analysis of General Fund Transfers Out  
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RECREATION AND AQUATIC CENTER FUND – JANUARY 1, 2016 – DECEMBER 31, 2023									
Year	YTD 2016	YTD 2017	YTD 2018	YTD 2019	YTD 2020	YTD 2021	YTD 2022	YTD 2023	TOTALS
Revenues	\$1,683,639	\$1,516,925	\$1,517,685	\$1,557,718	\$486,305	\$761,331	\$968,918	\$997,327	\$9,489,848
Operational Expenditures	2,353,664	2,366,400	2,555,736	2,668,918	1,857,504	2,033,901	2,220,404	2,464,569	18,521,096
Other Expenditures	396,802	147,895	66,038	51,883	48,337	21,242	30,343	287,262	1,049,752
Net Income (Loss)	(1,066,827)	(997,370)	(1,104,089)	(1,163,033)	(1,419,536)	(1,293,812)	(1,281,829)	(1,754,504)	(10,081,000)
Transfers from the General Fund	700,000	1,155,000	1,140,723	1,000,000	1,100,000	1,400,000	1,250,000	1,500,000	9,245,723
Percentage of Transfer from General Fund Covering Operational Expenditures	29.74%	48.81%	44.63%	37.47%	59.22%	68.83%	56.30%	60.86%	49.92%

**RECREATION AND AQUATIC CENTER FINANCIAL SUMMARY:** Operating cash receipts have declined since 2016 while operational expenditures have been inversely increasing since 2020. Program rates have not been increased since 2012 that would include Recreation Center operations while the last increase in Aquatic Center rates was 2018.

GOLF COURSE FUND – JANUARY 1, 2016 – DECEMBER 31, 2023									
Year	YTD 2016	YTD 2017	YTD 2018	YTD 2019	YTD 2020	YTD 2021	YTD 2022	YTD 2023	TOTALS
Revenues	\$581,004	\$501,148	\$485,300	\$601,551	\$480,258	\$702,303	\$815,782	\$950,153	\$5,117,499
Debt Proceeds	1,062,130	1,289,738	38,090	0	30,749	0	1,600,000	1,300,000	5,320,707
Operational Expenditures	1,239,749	1,314,983	1,388,447	1,318,536	1,328,946	1,345,947	1,387,189	1,468,638	10,792,435
Other Expenditures	1,255,570	1,459,575	168,787	387,636	254,731	150,208	1,545,726	2,376,282	7,598,515
Net Income (Loss)	(1,914,315)	(2,273,410)	(1,071,934)	(1,104,621)	(1,103,419)	(793,852)	(2,117,133)	(2,894,767)	(13,273,451)
Transfers from the General Fund	900,000	805,000	1,028,944	1,100,000	950,000	900,000	500,000	600,000	6,783,944
Percentage of Transfer from General Fund Covering Operational Expenditures	72.60%	61.22%	74.11%	83.43%	71.49%	66.87%	36.04%	40.85%	62.86%

**GOLF COURSE FUND SUMMARY:** For the period January 1, 2016 through December 31, 2023, cash receipts have been increasing based on the number of rounds played as well as high use of the driving range. Operational expenditures have increased in line with inflation since 2016.

Rates for the golf course were last increased in 2022 (Ordinance 2022-043).

City of Groveport  
 Analysis of General Fund Transfers Out  
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STREET MAINTENANCE & REPAIR FUND – JANUARY 1, 2016 – DECEMBER 31, 2023									
Year	YTD 2016	YTD 2017	YTD 2018	YTD 2019	YTD 2020	YTD 2021	YTD 2022	YTD 2023	TOTALS
Revenues	\$837,792	\$1,757,027	\$988,503	\$1,249,588	\$1,016,055	\$1,050,426	\$1,011,919	\$971,251	\$8,882,561
Debt Proceeds	256,025	0	679,491	18,969	33,035	0	200,000	200,000	1,387,520
Operational Expenditures	991,275	971,922	974,433	1,055,211	1,085,300	1,329,920	1,596,405	1,514,422	9,518,888
Other Expenditures	852,244	2,838,146	1,876,468	1,344,055	455,683	40,768	377,440	450,941	8,235,745
Net Income (Loss)	(1,005,727)	(2,053,041)	(1,862,398)	(1,149,678)	(524,928)	(320,262)	(961,926)	(994,112)	(8,872,072)
Transfers from the General Fund	600,000	869,105	1,205,000	930,000	400,000	150,000	460,000	600,000	5,214,105
Percentage of Transfer from General Fund Covering Operational Expenditures	60.53%	89.42%	123.66%	88.13%	36.86%	11.28%	28.81%	39.62%	54.78%

**STREET MAINTENANCE & REPAIR FUND SUMMARY:** Operating expenditures have increased each year recognizing a large increase between 2021 and 2022. Increases are based on transfer of senior employees between departments as well as deferred maintenance costs that were addressed beginning in 2021. The primary revenue source is gasoline taxes and motor vehicle license taxes received from the State of Ohio and Franklin County, respectively, and therefore the amount transferred from the General fund is contingent on controlling costs.

TRANSPORTATION SERVICES (G.R.E.A.T.) FUND – JANUARY 1, 2016 – DECEMBER 31, 2023									
Year	YTD 2016	YTD 2017	YTD 2018	YTD 2019	YTD 2020	YTD 2021	YTD 2022	YTD 2023	TOTALS
Revenues	\$127,172	\$158,634	\$159,884	\$160,251	\$195,826	\$156,660	\$42,301	\$0	\$1,000,728
Debt Proceeds	0	0	0	0	0	0	64,514	0	64,514
Operational Expenditures	394,549	368,363	369,886	397,497	328,360	349,982	330,644	311,759	2,851,040
Other Expenditures	72,317	72,318	68,825	65,818	0	0	129,278	82,294	490,850
Net Income (Loss)	(339,694)	(282,047)	(278,827)	(303,064)	(132,534)	(193,322)	(417,621)	(394,053)	(2,341,162)
Transfers from the General Fund	320,000	329,540	243,142	347,552	100,000	100,000	300,000	250,000	1,990,234
Percentage of Transfer from General Fund Covering Operational Expenditures	81.11%	89.46%	65.73%	87.44%	30.45%	28.57%	90.73%	80.19%	69.81%

**TRANSPORTATION SERVICES (G.R.E.A.T.) FUND SUMMARY:** The contract with the City of Obetz ended December 31, 2022 and therefore no operating receipts are received for this program the only source of revenue is debt proceeds or transfers from the General fund. The largest expense is the transportation contract with Towne Park for operations of the G.R.E.A.T. program.

<b>SENIOR CENTER FUND – JANUARY 1, 2021 – DECEMBER 31, 2023</b>				
<b>Year</b>	<b>YTD 2021</b>	<b>YTD 2022</b>	<b>YTD 2023</b>	<b>TOTALS</b>
<b>Revenues</b>	\$7,251	\$11,689	\$17,996	\$36,936
<b>Operational Expenditures</b>	87,704	170,236	158,893	416,833
<b>Other Expenditures</b>	0	0	25,175	25,175
<b>Net Income (Loss)</b>	(80,453)	(158,547)	(166,072)	(405,072)
<b>Transfers from the General Fund</b>	107,900	140,000	150,000	397,900
<b>Percentage of Transfer from General Fund Covering Operational Expenditures</b>	123.03%	82.24%	94.40%	95.46%

**SENIOR CENTER FUND SUMMARY:** The City began managing operations of the Senior Center and offering programs at the end of 2020. Cash receipts are limited to memberships (\$5 per member) and fees for senior center luncheons and programs. There is an expectation that fees charged cannot be raised to an acceptable level to reduce operating transfers and therefore costs must be evaluated each year.

***RAREY’S PORT AND WERT’S GROVE BUILDING LEASES***

The operations of the Rarey’s Port and Wert’s Grove buildings are cost centers paid directly from the General Fund and therefore, a direct operating transfer is not recognized within the accounting system. However, these buildings are subsidized by other General Fund receipts as lease revenues are not sufficient to cover the total cost of operations. See the analysis for based on calendar year 2023 activity:

<b>Year</b>	<b>Rarey’s Port (Delaney’s Diner, Choptank LLC, Lissy Bee’s)</b>	<b>Wert’s Grove (Little Italy Diner)</b>
<b>Lease Revenues</b>	\$60,048	\$57,466
<b>Operation Expenditures</b>	35,110	42,571
<b>Capital Expenditures</b>	12,355	16,500
<b>Debt Service Expenditures</b>	140,406	140,406
<b>Net Income (Loss)</b>	(127,823)	(142,011)

**RECREATION CENTER REVENUES AND EXPENDITURES**  
**JANUARY 1, 2016 - YTD DECEMBER 31, 2023**

YEAR	YEAR ENDED 2016	YEAR ENDED 2017	YEAR ENDED 2018	YEAR ENDED 2019
<b>RECREATION CENTER REVENUES</b>	\$ 1,683,639.00	\$ 1,516,925.00	\$ 1,517,685.00	\$ 1,557,718.00
<b>RECREATION CENTER EXPENDITURES:</b>				
Salaries and Benefits	1,369,261.00	1,406,693.00	1,391,761.00	1,362,699.00
Operational Costs	984,403.00	959,707.00	1,163,975.00	1,306,219.00
Capital Outlay	378,565.00	133,175.00	58,161.00	41,950.00
Transfers Out	-	-	-	-
Debt Service	18,237.00	14,720.00	7,877.00	9,883.00
<b>TOTAL EXPENDITURES</b>	<u>2,750,466.00</u>	<u>2,514,295.00</u>	<u>2,621,774.00</u>	<u>2,720,751.00</u>
<b>OPERATING INCOME (LOSS)</b>	(1,066,827.00)	(997,370.00)	(1,104,089.00)	(1,163,033.00)
<b>GENERAL FUND TRANSFER (SUBSIDY)</b>	700,000.00	1,155,000.00	1,140,723.00	1,000,000.00
<b>BEGINNING FUND BALANCE</b>	<u>452,461.00</u>	<u>128,457.00</u>	<u>305,370.00</u>	<u>392,723.00</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 85,634.00</u>	<u>\$ 286,087.00</u>	<u>\$ 342,004.00</u>	<u>\$ 229,690.00</u>
<b>GENERAL FUND TRANSFER (SUBSIDY) TO THE RECREATION FUND</b>	<u>\$ 700,000.00</u>	<u>\$ 1,155,000.00</u>	<u>\$ 1,140,723.00</u>	<u>\$ 1,000,000.00</u>
<b>PERCENTAGE OF RECREATION FUND TRANSFER (SUBSIDY) USED FOR OPERATIONS</b>	<u>29.74%</u>	<u>48.81%</u>	<u>44.63%</u>	<u>37.47%</u>

**RECREATION CENTER REVENUES AND EXPENDITURES**  
**JANUARY 1, 2016 - YTD DECEMBER 31, 2023**

YEAR ENDED 2020	YEAR ENDED 2021	YTD ENDED 2022	YTD ENDED 2023	TOTALS
\$ 486,305.00	\$ 761,331.00	\$ 968,918.00	\$ 997,327.00	\$ 9,489,848.00
1,155,782.00	1,239,731.00	1,236,815.00	1,423,001.00	10,585,743.00
701,722.00	794,170.00	983,589.00	1,041,568.00	7,935,353.00
-	-	-	265,177.00	877,028.00
39,299.00	12,900.00	22,000.00	20,000.00	94,199.00
9,038.00	8,342.00	8,343.00	2,085.00	78,525.00
<u>1,905,841.00</u>	<u>2,055,143.00</u>	<u>2,250,747.00</u>	<u>2,751,831.00</u>	<u>19,570,848.00</u>
(1,419,536.00)	(1,293,812.00)	(1,281,829.00)	(1,754,504.00)	(10,081,000.00)
1,100,000.00	1,400,000.00	1,250,000.00	1,500,000.00	9,245,723.00
<u>302,774.00</u>	<u>39,735.00</u>	<u>203,648.00</u>	<u>296,386.00</u>	<u>2,121,554.00</u>
<u>\$ (16,762.00)</u>	<u>\$ 145,923.00</u>	<u>\$ 171,819.00</u>	<u>\$ 41,882.00</u>	<u>\$ 1,286,277.00</u>
<u>\$ 1,100,000.00</u>	<u>\$ 1,400,000.00</u>	<u>\$ 1,250,000.00</u>	<u>\$ 1,500,000.00</u>	<u>\$ 9,245,723.00</u>
<u>59.22%</u>	<u>68.83%</u>	<u>56.30%</u>	<u>60.86%</u>	<u>49.92%</u>

**GOLF COURSE REVENUES AND EXPENDITURES**  
**JANUARY 1, 2016 - YTD DECEMBER 31, 2023**

YEAR	YEAR ENDED 2016	YEAR ENDED 2017	YEAR ENDED 2018	YEAR ENDED 2019
<b>GOLF COURSE REVENUES</b>	\$ 581,004.00	\$ 501,148.00	\$ 485,300.00	\$ 601,551.00
<b>GOLF COURSE EXPENDITURES:</b>				
Salaries and Benefits	781,202.00	757,783.00	840,352.00	846,352.00
Operational Costs	458,547.00	557,200.00	548,095.00	472,184.00
Capital Outlay	1,117,846.00	387,165.00	50,091.00	258,503.00
Transfers Out	-	-	-	-
Debt Service	137,724.00	1,072,410.00	118,696.00	129,133.00
<b>TOTAL EXPENDITURES</b>	<u>2,495,319.00</u>	<u>2,774,558.00</u>	<u>1,557,234.00</u>	<u>1,706,172.00</u>
<b>OPERATING INCOME (LOSS)</b>	(1,914,315.00)	(2,273,410.00)	(1,071,934.00)	(1,104,621.00)
<b>DEBT PROCEEDS</b>	1,062,130.00	1,289,738.00	38,090.00	-
<b>GENERAL FUND TRANSFER (SUBSIDY)</b>	900,000.00	805,000.00	1,028,944.00	1,100,000.00
<b>BEGINNING FUND BALANCE</b>	<u>51,089.00</u>	<u>224,722.00</u>	<u>111,515.00</u>	<u>123,617.00</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 98,904.00</u>	<u>\$ 46,050.00</u>	<u>\$ 106,615.00</u>	<u>\$ 118,996.00</u>
<b>GENERAL FUND TRANSFER (SUBSIDY) TO THE GOLF COURSE FUND</b>	<u>\$ 900,000.00</u>	<u>\$ 805,000.00</u>	<u>\$ 1,028,944.00</u>	<u>\$ 1,100,000.00</u>
<b>PERCENTAGE OF GOLF COURSE TRANSFER (SUBSIDY) USED FOR OPERATIONS</b>	<u>72.60%</u>	<u>61.22%</u>	<u>74.11%</u>	<u>83.43%</u>

**GOLF COURSE REVENUES AND EXPENDITURES  
JANUARY 1, 2016 - YTD DECEMBER 31, 2023**

YEAR ENDED 2020	YEAR ENDED 2021	YTD ENDED 2022	YTD ENDED 2023	TOTALS
\$ 480,258.00	\$ 702,303.00	\$ 815,782.00	\$ 950,153.00	\$ 5,117,499.00
893,370.00	937,281.00	914,572.00	959,642.00	6,930,554.00
435,576.00	408,666.00	472,617.00	508,996.00	3,861,881.00
147,678.00	49,465.00	1,525,509.00	1,019,097.00	4,555,354.00
2,042.00	4,700.00	1,500.00	5,000.00	13,242.00
105,011.00	96,043.00	18,717.00	1,352,185.00	3,029,919.00
<u>1,583,677.00</u>	<u>1,496,155.00</u>	<u>2,932,915.00</u>	<u>3,844,920.00</u>	<u>18,390,950.00</u>
(1,103,419.00)	(793,852.00)	(2,117,133.00)	(2,894,767.00)	(13,273,451.00)
30,749.00	-	1,600,000.00	1,300,000.00	5,320,707.00
950,000.00	900,000.00	500,000.00	600,000.00	6,783,944.00
154,737.00	99,258.00	219,809.00	1,101,744.00	2,086,491.00
<u>\$ 32,067.00</u>	<u>\$ 205,406.00</u>	<u>\$ 202,676.00</u>	<u>\$ 106,977.00</u>	<u>\$ 917,691.00</u>
<u>\$ 950,000.00</u>	<u>\$ 900,000.00</u>	<u>\$ 500,000.00</u>	<u>\$ 600,000.00</u>	<u>\$ 6,783,944.00</u>
<u>71.49%</u>	<u>66.87%</u>	<u>36.04%</u>	<u>40.85%</u>	<u>62.86%</u>



**STREET MAINTENANCE & REPAIR FUND REVENUES AND EXPENDITURES**  
**JANUARY 1, 2016 - YTD DECEMBER 31, 2023**

YEAR	YEAR ENDED 2016	YEAR ENDED 2017	YEAR ENDED 2018	YEAR ENDED 2019
<b>STREET FUND REVENUES</b>	\$ 837,792.00	\$ 1,757,027.00	\$ 988,503.00	\$ 1,249,588.00
<b>STREET FUND EXPENDITURES:</b>				
Salaries and Benefits	718,144.00	734,190.00	682,468.00	717,781.00
Operational Costs	273,131.00	237,732.00	291,965.00	337,430.00
Capital Outlay	798,696.00	2,716,794.00	1,785,190.00	1,236,683.00
Transfers Out	-	-	-	-
Debt Service	53,548.00	121,352.00	91,278.00	107,372.00
<b>TOTAL EXPENDITURES</b>	<u>1,843,519.00</u>	<u>3,810,068.00</u>	<u>2,850,901.00</u>	<u>2,399,266.00</u>
<b>OPERATING INCOME (LOSS)</b>	(1,005,727.00)	(2,053,041.00)	(1,862,398.00)	(1,149,678.00)
<b>DEBT PROCEEDS</b>	256,025.00	-	679,491.00	18,969.00
<b>GENERAL FUND TRANSFER (SUBSIDY)</b>	600,000.00	869,105.00	1,205,000.00	930,000.00
<b>BEGINNING FUND BALANCE</b>	<u>155,886.00</u>	<u>66,740.00</u>	<u>116,832.00</u>	<u>186,249.00</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 6,184.00</u>	<u>\$ (1,117,196.00)</u>	<u>\$ 138,925.00</u>	<u>\$ (14,460.00)</u>
<b>GENERAL FUND TRANSFER (SUBSIDY) TO THE STREET FUND</b>	<u>\$ 600,000.00</u>	<u>\$ 869,105.00</u>	<u>\$ 1,205,000.00</u>	<u>\$ 930,000.00</u>
<b>PERCENTAGE OF STREET FUND TRANSFER (SUBSIDY) FOR OPERATIONS</b>	<u>60.53%</u>	<u>89.42%</u>	<u>123.66%</u>	<u>88.13%</u>

**STREET MAINTENANCE & REPAIR FUND REVENUES AND EXPENDITURES  
JANUARY 1, 2016 - YTD DECEMBER 31, 2023**

<b>YEAR ENDED 2020</b>	<b>YEAR ENDED 2021</b>	<b>YTD ENDED 2022</b>	<b>YTD ENDED 2023</b>	<b>TOTALS</b>
\$ 1,016,055.00	\$ 1,050,426.00	\$ 1,011,919.00	\$ 971,251.00	\$ 8,882,561.00
761,916.00	883,847.00	969,597.00	923,555.00	6,391,498.00
323,384.00	446,073.00	626,808.00	590,867.00	3,127,390.00
317,753.00	24,573.00	361,245.00	235,441.00	7,476,375.00
53,431.00	-	-	10,000.00	63,431.00
84,499.00	16,195.00	16,195.00	205,500.00	695,939.00
<u>1,540,983.00</u>	<u>1,370,688.00</u>	<u>1,973,845.00</u>	<u>1,965,363.00</u>	<u>17,754,633.00</u>
(524,928.00)	(320,262.00)	(961,926.00)	(994,112.00)	(8,872,072.00)
33,035.00	-	200,000.00	200,000.00	1,387,520.00
400,000.00	150,000.00	460,000.00	600,000.00	5,214,105.00
<u>349,409.00</u>	<u>288,789.00</u>	<u>167,909.00</u>	<u>181,534.00</u>	<u>1,513,348.00</u>
<u>\$ 257,516.00</u>	<u>\$ 118,527.00</u>	<u>\$ (134,017.00)</u>	<u>\$ (12,578.00)</u>	<u>\$ (757,099.00)</u>
<u>\$ 400,000.00</u>	<u>\$ 150,000.00</u>	<u>\$ 460,000.00</u>	<u>\$ 600,000.00</u>	<u>\$ 5,214,105.00</u>
<u>36.86%</u>	<u>11.28%</u>	<u>28.81%</u>	<u>39.62%</u>	<u>54.78%</u>

**TRANSPORTATION SERVICES (G.R.E.A.T.) REVENUES AND EXPENDITURES**  
**JANUARY 1, 2016 - YTD DECEMBER 31, 2023**

YEAR	YEAR ENDED 2016	YEAR ENDED 2017	YEAR ENDED 2018	YEAR ENDED 2019
<b>TRANSPORTATION SERVICES (G.R.E.A.T.) REVENUES</b>	\$ 127,172.00	\$ 158,634.00	\$ 159,884.00	\$ 160,251.00
<b>TRANSPORTATION SERVICES (G.R.E.A.T.) EXPENDITURES:</b>				
Operational Costs	394,549.00	368,363.00	369,886.00	397,497.00
Capital Outlay	6,500.00	6,501.00	3,008.00	-
Debt Service	65,817.00	65,817.00	65,817.00	65,818.00
<b>TOTAL EXPENDITURES</b>	<u>466,866.00</u>	<u>440,681.00</u>	<u>438,711.00</u>	<u>463,315.00</u>
<b>OPERATING INCOME (LOSS)</b>	(339,694.00)	(282,047.00)	(278,827.00)	(303,064.00)
<b>DEBT PROCEEDS</b>	-	-	-	-
<b>GENERAL FUND TRANSFER (SUBSIDY)</b>	320,000.00	329,540.00	243,142.00	347,552.00
<b>BEGINNING FUND BALANCE</b>	<u>53,145.00</u>	<u>39,951.00</u>	<u>90,452.00</u>	<u>57,775.00</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 33,451.00</u>	<u>\$ 87,444.00</u>	<u>\$ 54,767.00</u>	<u>\$ 102,263.00</u>
<b>GENERAL FUND TRANSFER (SUBSIDY) TO THE TRANSPORTATION SERVICES FUND</b>	<u>\$ 320,000.00</u>	<u>\$ 329,540.00</u>	<u>\$ 243,142.00</u>	<u>\$ 347,552.00</u>
<b>PERCENTAGE OF TRANSPORTATION SERVICES TRANSFER (SUBSIDY) USED FOR OPERATIONS</b>	<u>81.11%</u>	<u>89.46%</u>	<u>65.73%</u>	<u>87.44%</u>

**TRANSPORTATION SERVICES (G.R.E.A.T.) REVENUES AND EXPENDITURES  
JANUARY 1, 2016 - YTD DECEMBER 31, 2023**

YEAR ENDED 2020	YEAR ENDED 2021	YTD ENDED 2022	YTD ENDED 2023	TOTALS
\$ 195,826.00	\$ 156,660.00	\$ 42,301.00	\$ -	\$ 1,000,728.00
328,360.00	349,982.00	330,644.00	311,759.00	2,851,040.00
-	-	129,028.00	64,514.00	209,551.00
-	-	250.00	17,780.00	281,299.00
<u>328,360.00</u>	<u>349,982.00</u>	<u>459,922.00</u>	<u>394,053.00</u>	<u>3,341,890.00</u>
(132,534.00)	(193,322.00)	(417,621.00)	(394,053.00)	(2,341,162.00)
-	-	64,514.00	-	64,514.00
100,000.00	100,000.00	300,000.00	250,000.00	1,990,234.00
<u>114,245.00</u>	<u>106,211.00</u>	<u>57,034.00</u>	<u>97,532.00</u>	<u>616,345.00</u>
<u>\$ 81,711.00</u>	<u>\$ 12,889.00</u>	<u>\$ 3,927.00</u>	<u>\$ (46,521.00)</u>	<u>\$ 329,931.00</u>
<u>\$ 100,000.00</u>	<u>\$ 100,000.00</u>	<u>\$ 300,000.00</u>	<u>\$ 250,000.00</u>	<u>\$ 1,990,234.00</u>
<u>30.45%</u>	<u>28.57%</u>	<u>90.73%</u>	<u>80.19%</u>	<u>69.81%</u>

**SENIOR CENTER FUND REVENUES AND EXPENDITURES**  
**JANUARY 1, 2021 - YTD DECEMBER 31, 2023**

YEAR	YEAR ENDED 2021	YTD ENDED 2022	YTD ENDED 2023	TOTALS
<b>SENIOR CENTER REVENUES</b>	\$ 7,251.00	\$ 11,689.00	\$ 17,996.00	\$ 36,936.00
<b>SENIOR CENTER EXPENDITURES:</b>				
Salaries and Benefits	67,029.00	132,914.00	119,964.00	319,907.00
Operational Costs	20,675.00	37,322.00	38,929.00	96,926.00
Capital Outlay	-	-	25,175.00	25,175.00
<b>TOTAL EXPENDITURES</b>	<u>87,704.00</u>	<u>170,236.00</u>	<u>184,068.00</u>	<u>442,008.00</u>
<b>OPERATING INCOME (LOSS)</b>	(80,453.00)	(158,547.00)	(166,072.00)	(405,072.00)
<b>GENERAL FUND TRANSFER (SUBSIDY)</b>	107,900.00	140,000.00	150,000.00	397,900.00
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ 33,709.00	\$ 26,651.00	60,360.00
<b>ENDING FUND BALANCE</b>	<u>\$ 27,447.00</u>	<u>\$ 15,162.00</u>	<u>\$ 10,579.00</u>	<u>\$ 53,188.00</u>
<b>GENERAL FUND TRANSFER (SUBSIDY) TO THE SENIOR CENTER FUND</b>	<u>\$ 107,900.00</u>	<u>\$ 140,000.00</u>	<u>\$ 150,000.00</u>	<u>\$ 397,900.00</u>
<b>PERCENTAGE OF SENIOR CENTER TRANSFER (SUBSIDY) USED FOR OPERATIONS</b>	<u>123.03%</u>	<u>82.24%</u>	<u>94.40%</u>	<u>95.46%</u>