## Financial Reports


thru the Month of February Fiscal Year 2024

Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended February 29, 2024
GENERAL CITY SERVICES FUNDS

| \# | Fund Name | Beginning Unencumbered Balance | Encumbrances | Beginning Cash Balance | Y-T-D Total Receipts | Available Funds | Y-T-D Total Disbursements | $\begin{gathered} \text { Ending } \\ \text { Cash } \\ \text { Balance } \end{gathered}$ | Encumbrances | Ending Unencumbered Balance | Change in Cash Balance | Change in Unencumbered Balance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General Fund |  |  |  |  |  |  |  |  |  |  |  |  |
| 101 | General | 8,745,359 | 129,771 | 8,875,130 | 2,906,708 | 11,781,838 | 4,340,821 | 7,441,017 | 762,773 | 6,678,244 | $(1,434,113)$ | (2,067,115) |
| Major Operating Funds |  |  |  |  |  |  |  |  |  |  |  |  |
| 220 | Street Maintenance and Repair | 500,000 | 94,664 | 594,664 | 434,216 | 1,028,880 | 335,408 | 693,472 | 193,472 | 500,000 | 98,808 | - |
| 228 | Leisure Activity | 500,000 | 12,188 | 512,188 | 335,849 | 848,037 | 135,215 | 712,822 | 212,822 | 500,000 | 200,634 | - |
| 230 | Health | 200,000 | 15 | 200,015 | 165,252 | 365,267 | 41,919 | 323,348 | 15,254 | 308,094 | 123,333 | 108,094 |
| 510 | Sidewalk, Curb \& Apron | 200,000 | - | 200,000 | 76,827 | 276,827 | - | 276,827 | 600 | 276,227 | 76,827 | 76,227 |
| 308 | Equipment Replacement | 1,171,736 | 450,778 | 1,622,514 | 697,809 | 2,320,323 | 167,350 | 2,152,973 | 679,510 | 1,473,463 | 530,459 | 301,727 |
| 309 | Capital Improvement | 993,848 | 322,354 | 1,316,202 | 950,000 | 2,266,202 | 109,615 | 2,156,587 | 343,027 | 1,813,560 | 840,385 | 819,712 |
| 707 | Service Center | 100,000 | 4,976 | 104,976 | 502,417 | 607,393 | 114,225 | 493,168 | 393,168 | 100,000 | 388,192 | - |
| Other Funds |  |  |  |  |  |  |  |  |  |  |  |  |
| 208 | Bullock Endowment Trust | 51,709 | - | 51,709 | 128 | 51,837 | - | 51,837 | - | 51,837 | 128 | 128 |
| 209 | mLK Community Recognition | - | - | - | - | - | - | - | - | - | - | - |
| 210 | Special Improvement District Assessment | - | - | - | - | - | - | - | - | - 7 | - | - |
| 211 | Smith Memorial Gardens | 400,000 | 1,127 | 401,127 | 41,459 | 442,586 | 12,961 | 429,625 | 16,830 | 412,795 | 28,498 | 12,795 |
| 212 | Indigent Drivers Alcohol Treatment | 41,743 | - | 41,743 | 334 | 42,077 | - | 42,077 | - | 42,077 | 334 | 334 |
| 213 | Enforcement and Education | 9,875 | - | 9,875 | - | 9,875 | - | 9,875 | - | 9,875 | - | - |
| 214 | Law Enforcement | 18,272 | - | 18,272 | - | 18,272 | 5,090 | 13,182 | 910 | 12,272 | $(5,090)$ | $(6,000)$ |
| 215 | Drug Law Enforcement | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Court Clerk Computerization | 43,659 | - | 43,659 | 1,044 | 44,703 | 1,087 | 43,616 | 2,216 | 41,400 | (43) | $(2,259)$ |
| 218 | Court Computerization | 35,328 | - | 35,328 | 433 | 35,761 | 700 | 35,061 | 1,460 | 33,601 | (267) | $(1,727)$ |
| 219 | Court Special Projects | 49,816 | - | 49,816 | 803 | 50,619 | 10,309 | 40,310 | 10,309 | 30,001 | $(9,506)$ | $(19,815)$ |
| 221 | OneOhio Fund | 20,783 | - | 20,783 | 259 | 21,042 | - | 21,042 | - | 21,042 | 259 | 259 |
| 224 | State Highway Improvement | 163,170 | 19,219 | 182,389 | 7,748 | 190,137 | 3,516 | 186,621 | 32,903 | 153,718 | 4,232 | $(9,452)$ |
| 240 | Public Safety Endowment | 169,434 | 2,785 | 172,219 | 422 | 172,641 | - | 172,641 | 3,035 | 169,606 | 422 | 172 |
| 250 | Special Projects | 4,642,839 | - | 4,642,839 | 11,386 | 4,654,225 | - | 4,654,225 | - | 4,654,225 | 11,386 | 11,386 |
| 310 | Issue 2 Projects | - | - | - | - | - | - | - | - | - | - | - |
| 311 | Public Facilities | - | - | - | - | - | - | - | - | - | - | - |
| 312 | Local Coronavirus Relief | - | - | - | - | - | - | - | - | - | - | - |
| 313 | Local Fiscal Recovery Fund | - | 451,163 | 451,163 | - | 451,163 | - | 451,163 | 451,163 | - | - | - |
| 414 | Bond Retirement | - |  |  | - |  | - |  |  | - | - | - |
| 508 | Electric Street Lighting | 138,212 | 18,000 | 156,212 | 36,508 | 192,720 | 28,141 | 164,579 | 64,579 | 100,000 | 8,367 | $(38,212)$ |
| 706 | Self-Funding Insurance Trust | 25,000 | - | 25,000 | 3,623 | 28,623 | 2,217 | 26,406 | 1,406 | 25,000 | 1,406 |  |
| 810 | Fire Insurance Trust | - | - | - | 31,255 | 31,255 | - | 31,255 | - | 31,255 | 31,255 | 31,255 |
| 811 | Contractors Permit Fee | - | - |  | - | - | - | - | , | - | - | - |
|  | Total | 18,220,783 | 1,507,040 | 19,727,823 | 6,204,480 | 25,932,303 | 5,308,574 | 20,623,729 | 3,185,437 | 17,438,292 | 895,906 | $(782,491)$ |

Current Revenue as Compared to Annual Estimates for the period ended February 29, 2024

| \# | Fund Name | Budgeted <br> Outside <br> Receipts |  |  | Net Difference (\$) | Budgeted Transfer Receipts |  |  | Budgeted <br> Total Receipts |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

General Fund
101 General

## Major Operating Funds

| ajor | Operating Funds |
| :--- | :--- |
| 220 | Street Maintenance and Repa |
| 228 | Leisure Activity |
| 230 | Health |
| 510 | Sidewalk, Curb \& Apron |
| 308 | Equipment Replacement |
| 309 | Capital Improvement |
| 707 | Service Center |

13,317,456
2,906,708
$22(10,410,748)$

| - | - | - | $13,317,456$ |
| :--- | :--- | :--- | :--- |

$2,906,708 \quad 22$

## Other Funds

| 208 | Bullock Endowment Trust |
| :--- | :--- |
| 209 | MLK Community Recognition |
| 210 | Special Improvement District |
| 211 | Smith Memorial Gardens |
| 212 | Indigent Drivers Alcohol Trea |
| 213 | Enforcement and Education |
| 214 | Law Enforcement |
| 215 | Drug Law Enforcement |
| 216 | Police Pension |
| 217 | Court Clerk Computerization |
| 218 | Court Computerization |
| 219 | Court Special Projects |
| 221 | OneOhio Fund |
| 224 | State Highway Improvement |
| 240 | Public Safety Endowment |
| 250 | Special Projects |
| 310 | Issue 2 Projects |
| 311 | Public Facilities |
| 312 | Local Coronavirus Relief |
| 313 | Local Fiscal Recovery Fund |
| 414 | Bond Retirement |
| 508 | Electric Street Lighting |
| 706 | Self-Funding Insurance Trust |
| 810 | Fire Insurance Trust |
| 811 | Contractors Permit Fee |

622,500
565,750
159,874
85,000
-
$1,206,400$
330,125
95,735
41,689
122,739
76,827
72,809
-
180,41

| 15 | $(526,765)$ |
| :---: | ---: |
| 7 | $(524,061)$ |
| 77 | $(37,135)$ |
| 90 | $(8,173)$ |
| - | 72,809 |
| - | $(1,206,400)$ |
| 55 | $(149,711)$ | 793,802 60,164 116,700

625,000 625,000
950,000 491,590
338,481
294,160
42,513
-
625,000
950,00
322,00

| 434,216 | 28 |
| ---: | ---: |
| 335,849 | 25 |
| 165,252 | 75 |
| 76,827 | 38 |
| 697,809 | 112 |
| 950,000 | 44 |
| 502,417 | 61 |

ssesment

1,000
117,306

66,300
2,600 2,600
200

| 128 | 13 | $(872)$ |
| :---: | :---: | ---: |
| - | - | - |
| - | - | $(117,306)$ |
| 19,235 | 29 | $(47,065)$ |
| 334 | 13 | $(2,266)$ |
| - | - | $(200)$ |
| - | - | - |
| - | - | - |
| - | - | - |
| 1,044 | 15 | $(5,956)$ |
| 433 | 14 | $(2,567)$ |
| 803 | 15 | $(4,697)$ |
| 259 | 2 | $(13,141)$ |
| 7,748 | 16 | $(39,652)$ |
| 422 | 14 | $(2,578)$ |
| 11,386 | 11 | $(88,614)$ |
| - | - | - |


| - | - | - | 1,000 | 128 | 13 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| - | - | - | - | - | - |
| - | - | - | 117,306 | - | - |
| 86,950 | 22,224 | 26 | 153,250 | 41,459 | 27 |
| - | - | - | 2,600 | 334 | 13 |
| - | - | - | 200 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 7,000 | 1,044 | 15 |
| - | - | - | 3,000 | 433 | 14 |
| - | - | - | 5,500 | 803 | 15 |
| - | - | - | 13,400 | 259 | 2 |
| - | - | - | 47,400 | 7,748 | 16 |
| - | - | - | 3,000 | 422 | 14 |
| - | - | - | 100,000 | 11,386 | 11 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 42,400 | 36,508 | 86 | 172,400 | 36,508 | 21 |
| 17,500 | 3,623 | 21 | 17,500 | 3,623 | 21 |
| - | - | - | - | 31,255 | - |
| - | - | - | 2,000 | - | - |
| 4,122,443 | 2,634,512 | 64 | 20,908,254 | 6,204,480 | 30 |

Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 29, 2024

## GENERAL CITY SERVICES FUNDS

| \# | Fund Name | Budgeted Outside Disbursements | YTD Outside Disbursements | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ | Encumbrances | YTD Outside <br> Disbursements <br> $\&$ <br> Encumbrances | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ | Budgeted <br> Transfer <br> Disbursements | YTD <br> Transfer Disbursements | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Budgeted } \\ \text { Total } \\ \text { Disbursements } \end{array}$ | YTD Total Disb., Enc. \& Tfrs | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General Fund |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 101 | General | 10,724,010 | 1,805,479 | 17 | 762,773 | 2,568,252 | 24 | 3,907,501 | 2,535,342 | 65 | 14,631,511 | 5,103,594 | 35 |
| Major Operating Funds |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 220 | Street Maintenance and Repair | 1,448,579 | 203,464 | 14 | 193,472 | 396,936 | 27 | 206,922 | 131,944 | 64 | 1,655,501 | 528,880 | 32 |
| 228 | Leisure Activity | 1,367,730 | 131,602 | 10 | 212,822 | 344,424 | 25 | 4,010 | 3,613 | 90 | 1,371,740 | 348,037 | 25 |
| 230 | Health | 213,707 | 38,306 | 18 | 15,254 | 53,560 | 25 | 4,010 | 3,613 | 90 | 217,717 | 57,173 | 26 |
| 510 | Sidewalk, Curb \& Apron | 201,700 | - | - | 600 | 600 | - | - | - | - | 201,700 | 600 | - |
| 308 | Equipment Replacement | 1,245,278 | 167,350 | 13 | 679,510 | 846,860 | 68 | - | - | - | 1,245,278 | 846,860 | 68 |
| 309 | Capital Improvement | 2,552,254 | 109,615 | 4 | 343,027 | 452,642 | 18 | - | - | - | 2,552,254 | 452,642 | 18 |
| 707 | Service Center | 826,691 | 114,225 | 14 | 393,168 | 507,393 | 61 | - | - | - | 826,691 | 507,393 | 61 |
| Other Funds |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 208 | Bullock Endowment Trust | 500 | - | - | - | - | - | - | - | - | 500 | - | - |
| 209 | MLK Community Recognition | - | - | - | - | - | - | - | - | - | - | - | - |
| 210 | Special Improvement District Assessment | 117,306 | - | - | - | - | - | - | - | - | 117,306 | - | - |
| 211 | Smith Memorial Gardens | 154,377 | 12,961 | 8 | 16,830 | 29,791 | 19 | - | - | - | 154,377 | 29,791 | 19 |
| 212 | Indigent Drivers Alcohol Treatment | 1,500 | - | - | - | - | - | - | - | - | 1,500 | - | - |
| 213 | Enforcement and Education | 1,500 | - | - | - | - | - | - | - | - | 1,500 | - | - |
| 214 | Law Enforcement | 10,500 | 5,090 | 48 | 910 | 6,000 | 57 | - | - | - | 10,500 | 6,000 | 57 |
| 215 | Drug Law Enforcement | - | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | - | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Court Clerk Computerization | 8,500 | 1,087 | 13 | 2,216 | 3,303 | 39 | - | - | - | 8,500 | 3,303 | 39 |
| 218 | Court Computerization | 9,500 | 700 | 7 | 1,460 | 2,160 | 23 | - | - | - | 9,500 | 2,160 | 23 |
| 219 | Court Special Projects | 28,500 | 10,309 | 36 | 10,309 | 20,618 | 72 | - | - | - | 28,500 | 20,618 | 72 |
| 221 | OneOhio Fund | - | - | - | - | - | - | - | - | - | - | - | - |
| 224 | State Highway Improvement | 66,819 | 3,516 | 5 | 32,903 | 36,419 | 55 | - | - | - | 66,819 | 36,419 | 55 |
| 240 | Public Safety Endowment | 33,285 | - | - | 3,035 | 3,035 | 9 | - | - | - | 33,285 | 3,035 | 9 |
| 250 | Special Projects | - | - | - | - | - | - | - | - | - | - | - | - |
| 310 | Issue 2 Projects | - | - | - | - | - | - | - | - | - | - | - | - |
| 311 | Public Facilities | - | - | - | - | - | - | - | - | - | - | - | - |
| 312 | Local Coronavirus Relief | - | - | - | - | - | - | - | - | - | - | - | - |
| 313 | Local Fiscal Recovery Fund | 451,163 | - | - | 451,163 | 451,163 | 100 | - | - | - | 451,163 | 451,163 | 100 |
| 414 | Bond Retirement | - | - | - | - | - | - | - | - | - | - | - | - |
| 508 | Electric Street Lighting | 190,400 | 28,141 | 15 | 64,579 | 92,720 | 49 | - | - | - | 190,400 | 92,720 | 49 |
| 706 | Self-Funding Insurance Trust | 17,500 | 2,217 | 13 | 1,406 | 3,623 | 21 | - | - | - | 17,500 | 3,623 | 21 |
| 810 | Fire Insurance Trust | - | - | - | - | - | - | - | - | - | - | - | - |
| 811 | Contractors Permit Fee | 2,000 | - | - | - | - | - | - | - | - | 2,000 | - | - |
|  | Total | 19,673,299 (1) | 2,634,062 | 13 | 3,185,437 | 5,819,499 | 30 | 4,122,443 | 2,674,512 | 65 | 23,795,742 | 8,494,011 | 36 |

## GENERAL FUND RECEIPTS

5-YEAR HISTORY
YTD at February 29, 2024


## Budget, Revenues \& Expenditures

as of February 29, 2024
GENERAL CITY SERVICES
(Excludes Internal Transfers)


Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended February 29, 2024
REFUSE FUND

| \# | Fund <br> Name | Beginning <br> Unencumbered <br> Balance | Encumbrances | Beginning Cash Balance | Y-T-D Total Receipts | Available Funds | Y-T-D Total Disbursements | $\begin{gathered} \text { Ending } \\ \text { Cash } \\ \text { Balance } \\ \hline \end{gathered}$ | Encumbrances | Ending Unencumbered Balance | Change in Cash Balance | Change in Unencumbered Balance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 205 | Refuse | 433,118 | 7,207 | 440,325 | 225,323 | 665,648 | 369,767 | 295,881 | 164,525 | 131,356 | $(144,444)$ | $(301,762)$ |
| 206 | Refuse Equipment Replacement | 53,713 | 445 | 54,158 | 90,000 | 144,158 | 140,000 | 4,158 | 445 | 3,713 | $(50,000)$ | $(50,000)$ |
|  | Total | 486,831 | 7,652 | 494,483 | 315,323 | 809,806 | 509,767 | 300,039 | 164,970 | 135,069 | $(194,444)$ | $(351,762)$ |

Current Revenue as Compared to Annual Estimates

## for the period ended February 29, 2024



Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 29, 2024

| \# | Fund Name | Budgeted Outside Disbursements | YTD <br> Outside <br> Disbursements | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \\ \hline \end{gathered}$ | Encumbrances |  <br> Encumbrances | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \\ \hline \end{gathered}$ | Budgeted Transfer Disbursements | YTD <br> Transfer Disbursements | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ |  | Budgeted Total Disbursements | YTD Total Disb., Enc. \& Tfrs | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 205 | Refuse | 1,547,675 | 319,767 | 21 | 164,525 | 484,292 | 31 | 100,000 | 50,000 |  | 50 | 1,787,813 | 534,292 | 30 |
| 206 | Refuse Equipment ${ }^{\text {Replacement }}$ Total | $\begin{array}{r}140,445 \\ \hline 1,688,120\end{array}$ | 140,000 | $\begin{array}{r}100 \\ 27 \\ \hline\end{array}$ | 7 164,970 | 140,445 | 100 | - | - |  |  | 140,445 | 140,445 | 100 |
|  |  |  | (1) 459,767 |  |  | 624,737 | 37 | 100,000 | 50,000 |  | - | 1,928,258 | 674,737 | 35 |

(1) Prior years encumbrances closed (money not spent) as of February 29, 2024: \$

## Budget, Revenues \& Expenditures

as of February 29, 2024
REFUSE FUNDS


Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended February 29, 2024
WATER FUNDS

| \# | Fund <br> Name | Beginning <br> Unencumbered <br> Balance | Encumbrances | Beginning Cash Balance | Y-T-D Total Receipts | Available Funds | Y-T-D Total Disbursements | Ending Cash Balance | Encumbrances | Ending Unencumbered Balance | Change in Cash Balance | Change in Unencumbered Balance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 602 | Waterworks | 760,907 | 84,374 | 845,281 | 208,206 | 1,053,487 | 208,169 | 845,318 | 402,425 | 442,893 | 37 | $(318,014)$ |
| 603 | Water Improve/Equip Replace | 135,248 | 270,582 | 405,830 |  | 405,830 | 6,704 | 399,126 | 268,278 | 130,848 | $(6,704)$ | $(4,400)$ |
| Total |  | 896,155 | 354,956 | 1,251,111 | 208,206 | 1,459,317 | 214,873 | 1,244,444 | 670,703 | 573,741 | $(6,667)$ | $(322,414)$ |

Current Revenue as Compared to Annual Estimates
for the period ended February 29, 2024

| \# | Fund <br> Name | Budgeted Outside Receipts | YTD Outside Receipts | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ |  | Budgeted Transfer Receipts | YTD Transfer Receipts | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ | Budgeted Total Receipts |  | $\begin{gathered} \hline \% \\ \text { of } \\ \text { Budget } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 602 | Waterworks | 1,739,400 | 208,206 | 12 | $(1,531,194)$ | $525,000$ | - | - | 1,739,400 | 208,206 | 12 |
| 603 | Water Improve/Equip Replace | 1,739,400 |  |  |  |  |  | - | 525,000 | - | - |
|  | Total | 1,739,400 | 208,206 | 12 | $(1,531,194)$ | 525,000 | - | - | 2,264,400 | 208,206 | 9 |

Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 29, 2024

(1) Prior years encumbrances closed (money not spent) as of February 29, 2024: \$ 184

## Budget, Revenues \& Expenditures

as of February 29, 2024
WATER FUNDS
(Excludes Internal Transfers)


Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended February 29, 2024
SANITARY SEWER FUNDS

| \# | Fund <br> Name | Beginning <br> Unencumbered <br> Balance Balance | Encumbrances | Beginning Cash Balance | Y-T-D Total Receipts | Available Funds | Y-T-D Total Disbursements | Ending Cash Balance | Encumbrances | Ending Unencumbered Balance | Change in Cash Balance | Change in <br> Unencumbered <br> Balance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 607 | Sanitary Sewer Disp. and Maint. | 1,232,278 | 379,201 | 1,611,479 | 338,214 | 1,949,693 | 747,258 | 1,202,435 | 90,417 | 1,112,018 | $(409,044)$ | $(120,260)$ |
| 608 | Sewer Improve/Equip Replace | 321,368 | 40,891 | 362,259 | 300,000 | 662,259 | 16,575 | 645,684 | 24,316 | 621,368 | 283,425 | 300,000 |
|  | Total | 1,553,646 | 420,092 | 1,973,738 | 638,214 | 2,611,952 | 763,833 | 1,848,119 | 114,733 | 1,733,386 | (125,619) | 179,740 |

Current Revenue as Compared to Annual Estimates

## for the period ended February 29, 2024



Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 29, 2024

| \# | Fund <br> Name | Budgeted Outside Disbursements |  | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ | Encumbrances | YTD Outside <br> Disbursements <br> $\&$ <br> Encumbrances | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ | Budgeted Transfer Disbursements | YTD <br> Transfer Disbursements | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ | Budgeted <br> Total <br> Disbursements | YTD Total Disb., Enc. \& Tfrs | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 607 | Sanitary Sewer Disp. and Maint. | 2,790,540 | 447,258 |  | 90,417 | 537,675 |  | 300,000 | 300,000 | 100 | 3,134,649 | 837,675 | 27 |
| 608 | Sewer Improve/Equip Replace | 469,591 | 16,575 |  | 24,316 | 40,891 |  | - | - | - | 469,591 | 40,891 | 9 |
| Total |  | 3,260,131 (1) 463,833 |  | $14 \quad 114,733$ |  | 578,566 $\quad 18 \quad 300,000$ |  |  | 300,000 | - | 3,604,240 | 878,566 | 24 |

(1) Prior years encumbrances closed (money not spent) as of February 29, 2024: \$

CHART S1

## Budget, Revenues \& Expenditures

as of February 29, 2024
SANITARY SEWER FUNDS
(Excludes Internal Transfers)


Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended February 29, 2024
STORMWATER FUNDS

| \# | Fund Name | Beginning <br> Unencumbered <br> Balance | Encumbrances | Beginning Cash Balance | Y-T-D Total Receipts | Available Funds | Y-T-D Total Disbursements | $\begin{gathered} \text { Ending } \\ \text { Cash } \\ \text { Balance } \\ \hline \end{gathered}$ | Encumbrances | $\underset{\substack{\text { Ending } \\ \text { Unencumbered } \\ \text { Balance }}}{ }$ | Change in Cash Balance | Change in <br> Unencumbered <br> Balance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 615 | Stormwater Utility | 453,960 | 14,193 | 468,153 | 80,291 | 548,444 | 305,120 | 243,324 | 47,345 | 195,979 | $(224,829)$ | $(257,981)$ |
| 616 | Stormwater Improve/Equip Replace | 30,828 | 1,156,974 | 1,187,802 | 250,000 | 1,437,802 | 131,945 | 1,305,857 | 1,293,504 | 12,353 | 118,055 | $(18,475)$ |
| Total |  | 484,788 | 1,171,167 | 1,655,955 | 330,291 | 1,986,246 | 437,065 | 1,549,181 | 1,340,849 | 208,332 | $(106,774)$ | $\underline{(276,456)}$ |

Current Revenue as Compared to Annual Estimates
for the period ended February 29, 2024


Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 29, 2024

| \# | Fund <br> Name | Budgeted Outside Disbursements | $\begin{array}{\|c} \text { YTD } \\ \text { Outside } \\ \text { Disbursements } \end{array}$ | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ | Encumbrances | YTD Outside <br> Disbursements <br> $\&$ <br> Encumbrances | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ | Budgeted Transfer Disbursements | YTD <br> Transfer Disbursements | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ | Budgeted Total Disbursements | YTD Total Disb., Enc. \& Tfrs | $\begin{gathered} \% \\ \text { of } \\ \text { Budget } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 615 | Stormwater Utility | 371,119 | 55,120 |  | 47,345 | 102,465 |  | 250,000 | 250,000 | 100 | 648,925 | 352,465 | 54 |
| 616 | Stormwater Improve/Equip Replace | 1,436,974 | 131,945 | - | 1,293,504 | 1,425,449 |  | - | - | - | 1,436,974 | 1,425,449 | 1 |
|  | Total | 1,808,093 | 187,065 |  | 1,340,849 | 1,527,914 |  | 250,000 | 250,000 | - | 2,085,899 | 1,777,914 | 85 |
|  |  | (1) Prior years encumbrances closed (money not spent) as of February 29, 2024: |  |  |  |  |  |  |  |  |  |  | CHART ST1 |

## Budget, Revenues \& Expenditures

as of February 29, 2024
STORMWATER FUNDS
(Excludes Internal Transfers)


Subject: Monthly Financials - February

The following are the items to note when reviewing February's financials:
General City Services:
$>$ Gross Income Tax collections are at $17.51 \%$ of the budgeted $\$ 10.80 \mathrm{M}$. April and May are normally our largest collection months. The gross 2024 collections are less than YTD February 2023 by $0.05 \%$ and net 2024 collections are more than YTD February 2023 by $0.16 \%$.
$>$ Our Real Estate tax collections total $\$ 868,896 ; 50.04 \%$ of budget.
$>$ General Fund revenues are $22 \%$ of budget and total General City Services revenues are $21 \%$ of budget.
$>$ General Fund expenditures, including encumbrances, are $24 \%$ of budget and total General City Services expenditures, including encumbrances, are 30\% of budget.
$>$ Budgeted disbursements for General City Services include $\$ 18,126,259$ in original appropriations plus the following supplemental appropriation:
$>\$ 40,000$ approved February 5, 2024 for the purchase of a power cot for Medic 27.
$>$ No unusual items in the month of February.
Refuse Fund:
$>$ Refuse revenues are approximately $16 \%$ of budget. Expenditures, including encumbrances, are approximately $37 \%$ of budget.
$>$ Budgeted disbursements for Refuse include $\$ 1,680,468$ in original appropriations.
$>$ No unusual items in the month of February.
Enterprise Funds:
$>$ Water revenues are approximately $12 \%$ of budget. Expenditures, including encumbrances, are approximately $37 \%$ of budget.
$>$ Budgeted disbursements for Water include $\$ 2,040,076$ in original appropriations.
$>$ Sewer revenues are approximately $14 \%$ of budget. Expenditures, including encumbrances, are approximately $18 \%$ of budget. $67 \%$ of our 2022 costs were a result of payments to Dayton and Montgomery County for wastewater treatment.
> Budgeted disbursements for Sanitary Sewer include \$2,840,039 in original appropriations.
$>$ Stormwater revenues are approximately $17 \%$ of budget. Expenditures, including encumbrances, are approximately $85 \%$ of budget.
$>$ Budgeted disbursements for Stormwater include $\$ 636,926$ in original appropriations.
$>$ No unusual items in the month of February.

## Cindy

