

Financial Reports



**thru the Month of March
Fiscal Year 2024**

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended March 31, 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 | Ending Cash Balance | Encumbrances | Ending Unencumbered Balance | Change in Cash Balance | Change in Unencumbered Balance |
|------------------------------|---|--------------------------------|------------------|------------------------|----------------------|-------------------|---------------------------|---------------------|------------------|-----------------------------|------------------------|--------------------------------|
| General Fund | | | | | | | | | | | | |
| 101 | General | 8,745,359 | 129,771 | 8,875,130 | 3,809,318 | 12,684,448 | 5,395,250 | 7,289,198 | 916,627 | 6,372,571 | (1,585,932) | (2,372,788) |
| Major Operating Funds | | | | | | | | | | | | |
| 220 | Street Maintenance and Repair | 500,000 | 94,664 | 594,664 | 576,793 | 1,171,457 | 459,798 | 711,659 | 211,659 | 500,000 | 116,995 | - |
| 228 | Leisure Activity | 500,000 | 12,188 | 512,188 | 428,794 | 940,982 | 226,673 | 714,309 | 214,309 | 500,000 | 202,121 | - |
| 230 | Health | 200,000 | 15 | 200,015 | 173,189 | 373,204 | 62,606 | 310,598 | 20,494 | 290,104 | 110,583 | 90,104 |
| 510 | Sidewalk, Curb & Apron | 200,000 | - | 200,000 | 79,698 | 279,698 | 196 | 279,502 | 404 | 279,098 | 79,502 | 79,098 |
| 308 | Equipment Replacement | 1,171,736 | 450,778 | 1,622,514 | 699,828 | 2,322,342 | 209,462 | 2,112,880 | 646,231 | 1,466,649 | 490,366 | 294,913 |
| 309 | Capital Improvement | 993,848 | 322,354 | 1,316,202 | 950,000 | 2,266,202 | 273,098 | 1,993,104 | 206,030 | 1,787,074 | 676,902 | 793,226 |
| 707 | Service Center | 100,000 | 4,976 | 104,976 | 540,997 | 645,973 | 173,968 | 472,005 | 372,005 | 100,000 | 367,029 | - |
| Other Funds | | | | | | | | | | | | |
| 208 | Bullock Endowment Trust | 51,709 | - | 51,709 | 317 | 52,026 | - | 52,026 | - | 52,026 | 317 | 317 |
| 209 | MLK Community Recognition | - | - | - | - | - | - | - | - | - | - | - |
| 210 | Special Improvement District Assessment | - | - | - | - | - | - | - | - | - | - | - |
| 211 | Smith Memorial Gardens | 400,000 | 1,127 | 401,127 | 47,926 | 449,053 | 19,766 | 429,287 | 18,862 | 410,425 | 28,160 | 10,425 |
| 212 | Indigent Drivers Alcohol Treatment | 41,743 | - | 41,743 | 484 | 42,227 | - | 42,227 | - | 42,227 | 484 | 484 |
| 213 | Enforcement and Education | 9,875 | - | 9,875 | - | 9,875 | - | 9,875 | - | 9,875 | - | - |
| 214 | Law Enforcement | 18,272 | - | 18,272 | - | 18,272 | 6,090 | 12,182 | 909 | 11,273 | (6,090) | (6,999) |
| 215 | Drug Law Enforcement | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Court Clerk Computerization | 43,659 | - | 43,659 | 1,820 | 45,479 | 2,471 | 43,008 | 1,838 | 41,170 | (651) | (2,489) |
| 218 | Court Computerization | 35,328 | - | 35,328 | 781 | 36,109 | 1,489 | 34,620 | 614 | 34,006 | (708) | (1,322) |
| 219 | Court Special Projects | 49,816 | - | 49,816 | 1,390 | 51,206 | 10,309 | 40,897 | 10,309 | 30,588 | (8,919) | (19,228) |
| 221 | OneOhio Fund | 20,783 | - | 20,783 | 1,404 | 22,187 | - | 22,187 | - | 22,187 | 1,404 | 1,404 |
| 224 | State Highway Improvement | 163,170 | 19,219 | 182,389 | 11,600 | 193,989 | 4,219 | 189,770 | 32,200 | 157,570 | 7,381 | (5,600) |
| 240 | Public Safety Endowment | 169,434 | 2,785 | 172,219 | 1,052 | 173,271 | - | 173,271 | 3,035 | 170,236 | 1,052 | 802 |
| 250 | Special Projects | 4,642,839 | - | 4,642,839 | 28,394 | 4,671,233 | - | 4,671,233 | - | 4,671,233 | 28,394 | 28,394 |
| 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 | 36,648 | 192,860 | 40,530 | 152,330 | 52,330 | 100,000 | (3,882) | (38,212) |
| 706 | Self-Funding Insurance Trust | 25,000 | - | 25,000 | 4,414 | 29,414 | 3,151 | 26,263 | 1,263 | 25,000 | 1,263 | - |
| 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 | 7,426,102 | 27,153,925 | 7,340,239 | 19,813,686 | 2,709,119 | 17,104,567 | 85,863 | (1,116,216) |

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended March 31, 2024
GENERAL CITY SERVICES FUNDS**

| # | Fund Name | Budgeted Outside Receipts | YTD Outside Receipts | % of Budget | Net Difference (\$) | Budgeted Transfer Receipts | YTD Transfer Receipts | % of Budget | Budgeted Total Receipts | YTD Total Receipts | % of Budget |
|------------------------------|---|---------------------------|----------------------|-------------|---------------------|----------------------------|-----------------------|-------------|-------------------------|--------------------|-------------|
| General Fund | | | | | | | | | | | |
| 101 | General | 13,317,456 | 3,809,318 | 29 | (9,508,138) | - | - | - | 13,317,456 | 3,809,318 | 29 |
| Major Operating Funds | | | | | | | | | | | |
| 220 | Street Maintenance and Repair | 622,500 | 143,245 | 23 | (479,255) | 938,337 | 433,548 | 46 | 1,560,837 | 576,793 | 37 |
| 228 | Leisure Activity | 565,750 | 94,572 | 17 | (471,178) | 793,802 | 334,222 | 42 | 1,359,552 | 428,794 | 32 |
| 230 | Health | 159,874 | 130,676 | 82 | (29,198) | 60,164 | 42,513 | 71 | 220,038 | 173,189 | 79 |
| 510 | Sidewalk, Curb & Apron | 85,000 | 79,698 | 94 | (5,302) | 116,700 | - | - | 201,700 | 79,698 | 40 |
| 308 | Equipment Replacement | - | 74,828 | - | 74,828 | 625,000 | 625,000 | 100 | 625,000 | 699,828 | 112 |
| 309 | Capital Improvement | 1,206,400 | - | - | (1,206,400) | 950,000 | 950,000 | 100 | 2,156,400 | 950,000 | 44 |
| 707 | Service Center | 330,125 | 198,483 | 60 | (131,642) | 491,590 | 342,514 | 70 | 821,715 | 540,997 | 66 |
| Other Funds | | | | | | | | | | | |
| 208 | Bullock Endowment Trust | 1,000 | 317 | 32 | (683) | - | - | - | 1,000 | 317 | 32 |
| 209 | MLK Community Recognition | - | - | - | - | - | - | - | - | - | - |
| 210 | Special Improvement District Assessment | 117,306 | - | - | (117,306) | - | - | - | 117,306 | - | - |
| 211 | Smith Memorial Gardens | 66,300 | 25,702 | 39 | (40,598) | 86,950 | 22,224 | 26 | 153,250 | 47,926 | 31 |
| 212 | Indigent Drivers Alcohol Treatment | 2,600 | 484 | 19 | (2,116) | - | - | - | 2,600 | 484 | 19 |
| 213 | Enforcement and Education | 200 | - | - | (200) | - | - | - | 200 | - | - |
| 214 | Law Enforcement | - | - | - | - | - | - | - | - | - | - |
| 215 | Drug Law Enforcement | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | - | - | - | - | - | - | - | - | - | - |
| 217 | Court Clerk Computerization | 7,000 | 1,820 | 26 | (5,180) | - | - | - | 7,000 | 1,820 | 26 |
| 218 | Court Computerization | 3,000 | 781 | 26 | (2,219) | - | - | - | 3,000 | 781 | 26 |
| 219 | Court Special Projects | 5,500 | 1,390 | 25 | (4,110) | - | - | - | 5,500 | 1,390 | 25 |
| 221 | OneOhio Fund | 13,400 | 1,404 | 10 | (11,996) | - | - | - | 13,400 | 1,404 | 10 |
| 224 | State Highway Improvement | 47,400 | 11,600 | 24 | (35,800) | - | - | - | 47,400 | 11,600 | 24 |
| 240 | Public Safety Endowment | 3,000 | 1,052 | 35 | (1,948) | - | - | - | 3,000 | 1,052 | 35 |
| 250 | Special Projects | 100,000 | 28,394 | 28 | (71,606) | - | - | - | 100,000 | 28,394 | 28 |
| 310 | Issue 2 Projects | - | - | - | - | - | - | - | - | - | - |
| 311 | Public Facilities | - | - | - | - | - | - | - | - | - | - |
| 312 | Local Coronavirus Relief | - | - | - | - | - | - | - | - | - | - |
| 313 | Local Fiscal Recovery Fund | - | - | - | - | - | - | - | - | - | - |
| 414 | Bond Retirement | - | - | - | - | - | - | - | - | - | - |
| 508 | Electric Street Lighting | 130,000 | - | - | (130,000) | 42,400 | 36,648 | 86 | 172,400 | 36,648 | 21 |
| 706 | Self-Funding Insurance Trust | - | - | - | - | 17,500 | 4,414 | 25 | 17,500 | 4,414 | 25 |
| 810 | Fire Insurance Trust | - | 31,255 | - | 31,255 | - | - | - | - | 31,255 | - |
| 811 | Contractors Permit Fee | 2,000 | - | - | (2,000) | - | - | - | 2,000 | - | - |
| Total | | 16,785,811 | 4,635,019 | 28 | (12,150,792) | 4,122,443 | 2,791,083 | 68 | 20,908,254 | 7,426,102 | 36 |

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended March 31, 2024**

GENERAL CITY SERVICES FUNDS

| # | Fund Name | Budgeted Outside Disbursements | YTD Outside Disbursements | % of Budget | Encumbrances | YTD Outside Disbursements & Encumbrances | % of Budget | Budgeted Transfer Disbursements | YTD Transfer Disbursements | % of Budget | Budgeted Total Disbursements | YTD Total Disb., Enc. & Tfrs | % of Budget |
|------------------------------|---|--------------------------------|---------------------------|-------------|------------------|--|-------------|---------------------------------|----------------------------|-------------|------------------------------|------------------------------|-------------|
| General Fund | | | | | | | | | | | | | |
| 101 | General | 10,724,010 | 2,712,581 | 25 | 916,627 | 3,629,208 | 34 | 3,907,501 | 2,682,669 | 69 | 14,631,511 | 6,311,877 | 43 |
| Major Operating Funds | | | | | | | | | | | | | |
| 220 | Street Maintenance and Repair | 1,448,579 | 318,610 | 22 | 211,659 | 530,269 | 37 | 206,922 | 141,188 | 68 | 1,655,501 | 671,457 | 41 |
| 228 | Leisure Activity | 1,367,730 | 223,060 | 16 | 214,309 | 437,369 | 32 | 4,010 | 3,613 | 90 | 1,371,740 | 440,982 | 32 |
| 230 | Health | 213,707 | 58,993 | 28 | 20,494 | 79,487 | 37 | 4,010 | 3,613 | 90 | 217,717 | 83,100 | 38 |
| 510 | Sidewalk, Curb & Apron | 201,700 | 196 | - | 404 | 600 | - | - | - | - | 201,700 | 600 | - |
| 308 | Equipment Replacement | 1,245,278 | 209,462 | 17 | 646,231 | 855,693 | 69 | - | - | - | 1,245,278 | 855,693 | 69 |
| 309 | Capital Improvement | 2,552,254 | 273,098 | 11 | 206,030 | 479,128 | 19 | - | - | - | 2,552,254 | 479,128 | 19 |
| 707 | Service Center | 826,691 | 173,968 | 21 | 372,005 | 545,973 | 66 | - | - | - | 826,691 | 545,973 | 66 |
| 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 | 19,766 | 13 | 18,862 | 38,628 | 25 | - | - | - | 154,377 | 38,628 | 25 |
| 212 | Indigent Drivers Alcohol Treatment | 1,500 | - | - | - | - | - | - | - | - | 1,500 | - | - |
| 213 | Enforcement and Education | 1,500 | - | - | - | - | - | - | - | - | 1,500 | - | - |
| 214 | Law Enforcement | 10,500 | 6,090 | 58 | 909 | 6,999 | 67 | - | - | - | 10,500 | 6,999 | 67 |
| 215 | Drug Law Enforcement | - | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | - | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Court Clerk Computerization | 8,500 | 2,471 | 29 | 1,838 | 4,309 | 51 | - | - | - | 8,500 | 4,309 | 51 |
| 218 | Court Computerization | 9,500 | 1,489 | 16 | 614 | 2,103 | 22 | - | - | - | 9,500 | 2,103 | 22 |
| 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 | 4,219 | 6 | 32,200 | 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 | 100 | - | 451,163 | 100 | - | - | - | 451,163 | 451,163 | 100 |
| 414 | Bond Retirement | - | - | - | - | - | - | - | - | - | - | - | - |
| 508 | Electric Street Lighting | 190,400 | 40,530 | 21 | 52,330 | 92,860 | 49 | - | - | - | 190,400 | 92,860 | 49 |
| 706 | Self-Funding Insurance Trust | 17,500 | 3,151 | 18 | 1,263 | 4,414 | 25 | - | - | - | 17,500 | 4,414 | 25 |
| 810 | Fire Insurance Trust | - | - | - | - | - | - | - | - | - | - | - | - |
| 811 | Contractors Permit Fee | 2,000 | - | - | - | - | - | - | - | - | 2,000 | - | - |
| Total | | 19,673,299 | 4,509,156 | 23 | 2,709,119 | 7,218,275 | 37 | 4,122,443 | 2,831,083 | 69 | 23,795,742 | 10,049,358 | 42 |

(1) Prior years encumbrances closed (money not spent) as of February 29, 2024: \$ 8,174

CHART NE3

**GENERAL FUND RECEIPTS
5-YEAR HISTORY
YTD at March 31, 2024**

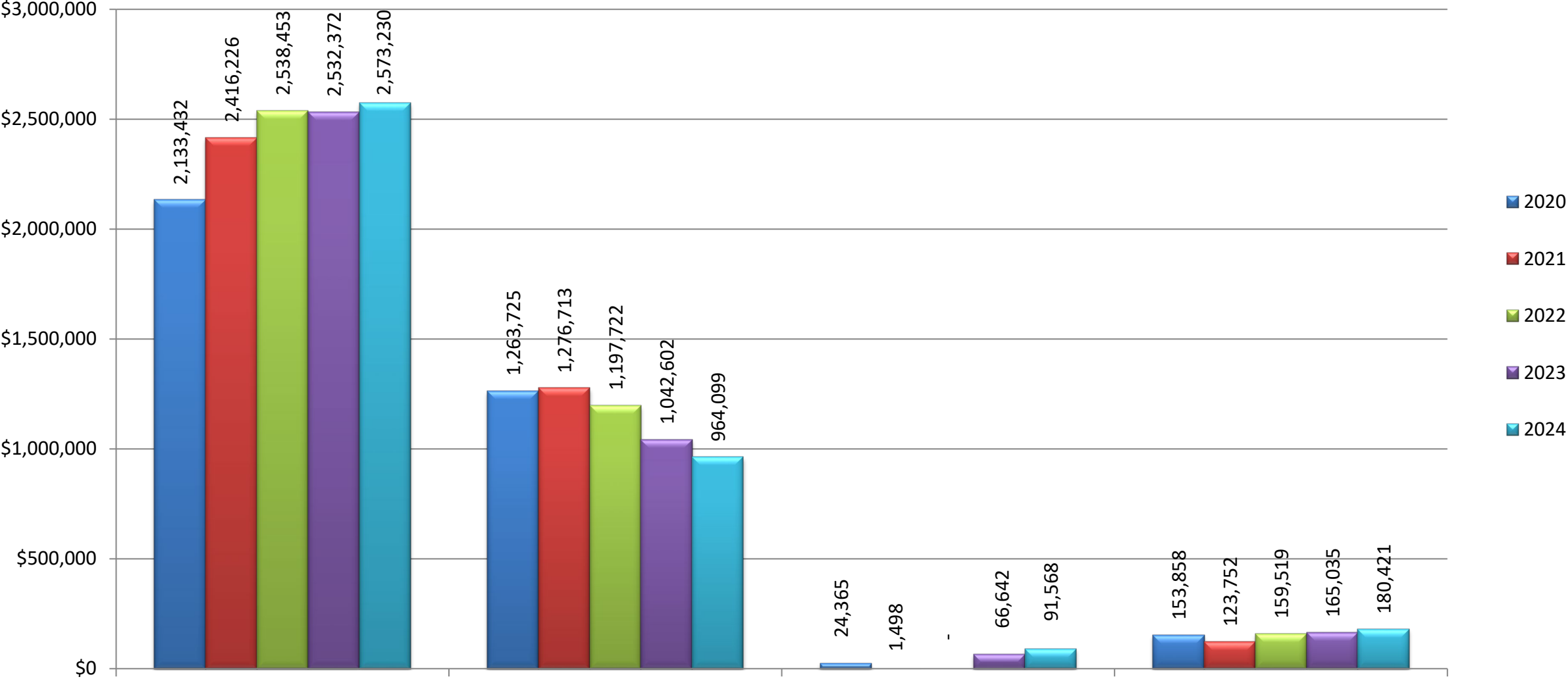
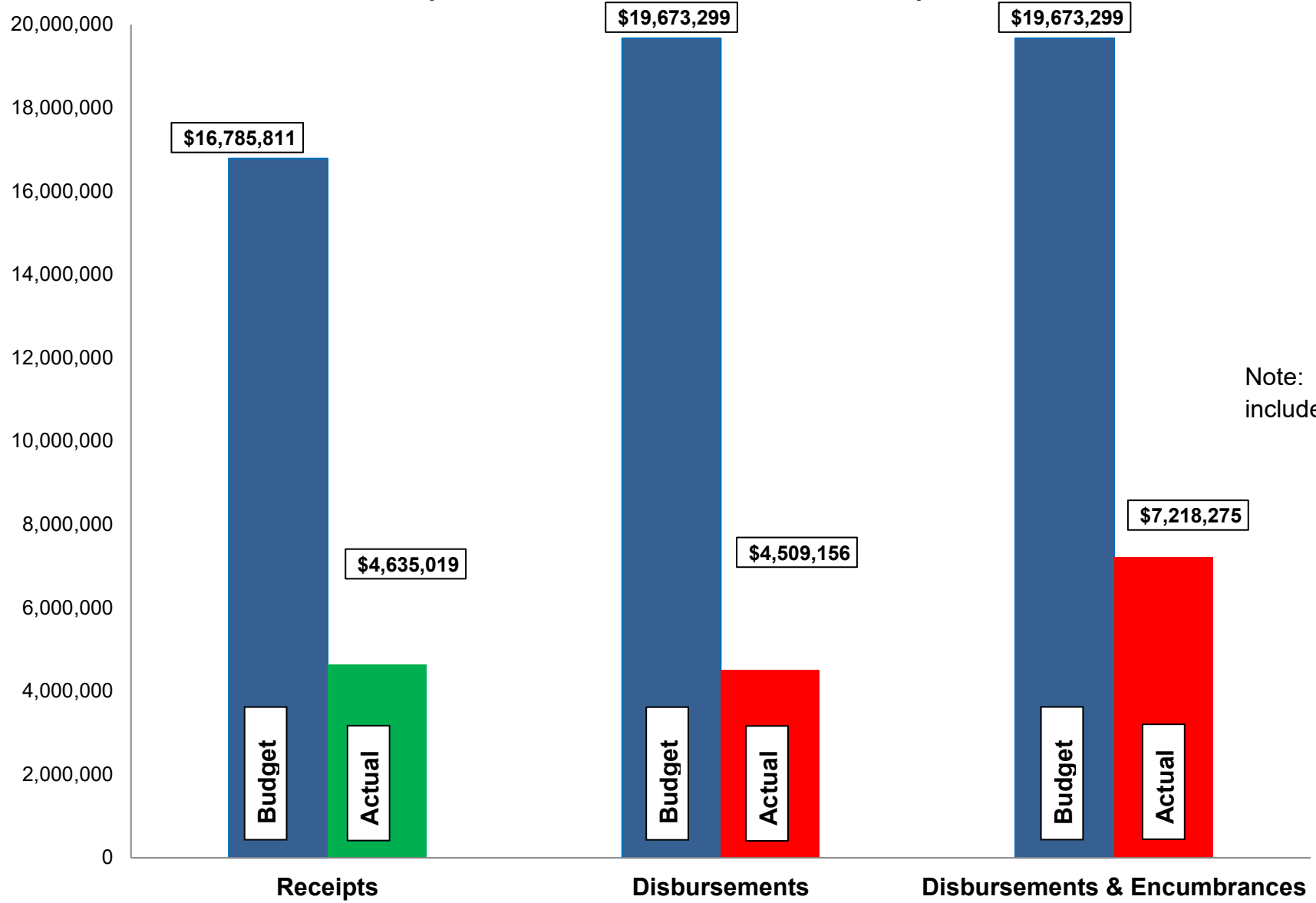


Chart NE4

**Budget, Revenues & Expenditures
as of March 31, 2024
GENERAL CITY SERVICES
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$1,507,041 appropriated from prior year budgets.

CHART NE5

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended March 31, 2024
REFUSE FUND**

| # | Fund Name | Beginning Unencumbered 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 |
|-----|------------------------------|--------------------------------|--------------|------------------------|----------------------|-----------------|---------------------------|---------------------|----------------|-----------------------------|------------------------|--------------------------------|
| 205 | Refuse | 433,118 | 7,207 | 440,325 | 340,755 | 781,080 | 489,700 | 291,380 | 181,226 | 110,154 | (148,945) | (322,964) |
| 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 | 430,755 | 925,238 | 629,700 | 295,538 | 181,671 | 113,867 | (198,945) | (372,964) |

**Current Revenue as Compared to Annual Estimates
for the period ended March 31, 2024**

| # | Fund Name | Budgeted Outside Receipts | YTD Outside Receipts | % of Budget | Net Difference (\$) | Budgeted Transfer Receipts | YTD Transfer Receipts | % of Budget | Budgeted Total Receipts | YTD Total Receipts | % of Budget |
|-----|------------------------------|---------------------------|----------------------|-------------|---------------------|----------------------------|-----------------------|-------------|-------------------------|--------------------|-------------|
| 205 | Refuse | 1,380,600 | 340,755 | 25 | (1,039,845) | - | - | - | 1,380,600 | 340,755 | 25 |
| 206 | Refuse Equipment Replacement | - | - | - | - | 100,000 | 90,000 | 90 | 100,000 | 90,000 | 90 |
| | Total | 1,380,600 | 340,755 | 25 | (1,039,845) | 100,000 | 90,000 | - | 1,480,600 | 430,755 | 29 |

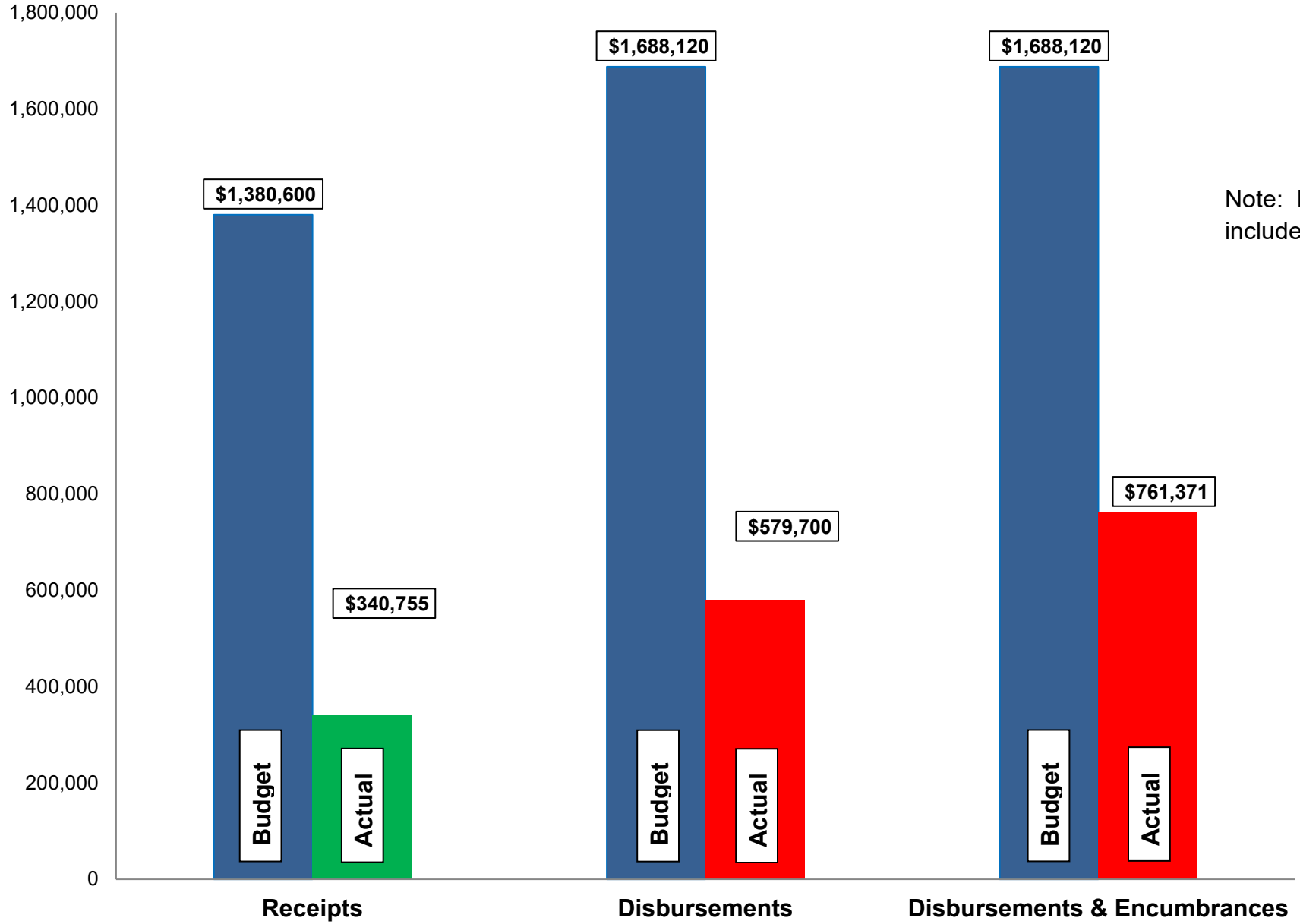
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended March 31, 2024**

| # | Fund Name | Budgeted Outside Disbursements | YTD Outside Disbursements | % of Budget | Encumbrances | YTD Outside Disbursements & Encumbrances | % of Budget | Budgeted Transfer Disbursements | YTD Transfer Disbursements | % of Budget | Budgeted Total Disbursements | YTD Total Disb., Enc. & Tfrs | % of Budget |
|-----|------------------------------|--------------------------------|---------------------------|-------------|----------------|--|-------------|---------------------------------|----------------------------|-------------|------------------------------|------------------------------|-------------|
| 205 | Refuse | 1,547,675 | 439,700 | 28 | 181,226 | 620,926 | 40 | 100,000 | 50,000 | 50 | 1,787,813 | 670,926 | 38 |
| 206 | Refuse Equipment Replacement | 140,445 | 140,000 | 100 | 445 | 140,445 | 100 | - | - | - | 140,445 | 140,445 | 100 |
| | Total | 1,688,120 | 579,700 | 34 | 181,671 | 761,371 | 45 | 100,000 | 50,000 | - | 1,928,258 | 811,371 | 42 |

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

CHART R1

Budget, Revenues & Expenditures as of March 31, 2024 REFUSE FUNDS



Note: Disbursements and Disbursements & Encumbrances bars include \$7,652 appropriated from prior year budgets.

CHART R2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended March 31, 2024
WATER FUNDS**

| # | Fund Name | Beginning Unencumbered 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 | 328,563 | 1,173,844 | 414,747 | 759,097 | 399,843 | 359,254 | (86,184) | (401,653) |
| 603 | Water Improve/Equip Replace | 135,248 | 270,582 | 405,830 | 125,000 | 530,830 | 8,667 | 522,163 | 266,315 | 255,848 | 116,333 | 120,600 |
| Total | | 896,155 | 354,956 | 1,251,111 | 453,563 | 1,704,674 | 423,414 | 1,281,260 | 666,158 | 615,102 | 30,149 | (281,053) |

**Current Revenue as Compared to Annual Estimates
for the period ended March 31, 2024**

| # | Fund Name | Budgeted Outside Receipts | YTD Outside Receipts | % of Budget | Net Difference (\$) | Budgeted Transfer Receipts | YTD Transfer Receipts | % of Budget | Budgeted Total Receipts | YTD Total Receipts | % of Budget |
|--------------|-----------------------------|---------------------------|----------------------|-------------|---------------------|----------------------------|-----------------------|-------------|-------------------------|--------------------|-------------|
| 602 | Waterworks | 1,739,400 | 328,563 | 19 | (1,410,837) | - | - | - | 1,739,400 | 328,563 | 19 |
| 603 | Water Improve/Equip Replace | - | - | - | - | 525,000 | 125,000 | 24 | 525,000 | 125,000 | 24 |
| Total | | 1,739,400 | 328,563 | 19 | (1,410,837) | 525,000 | 125,000 | - | 2,264,400 | 453,563 | 20 |

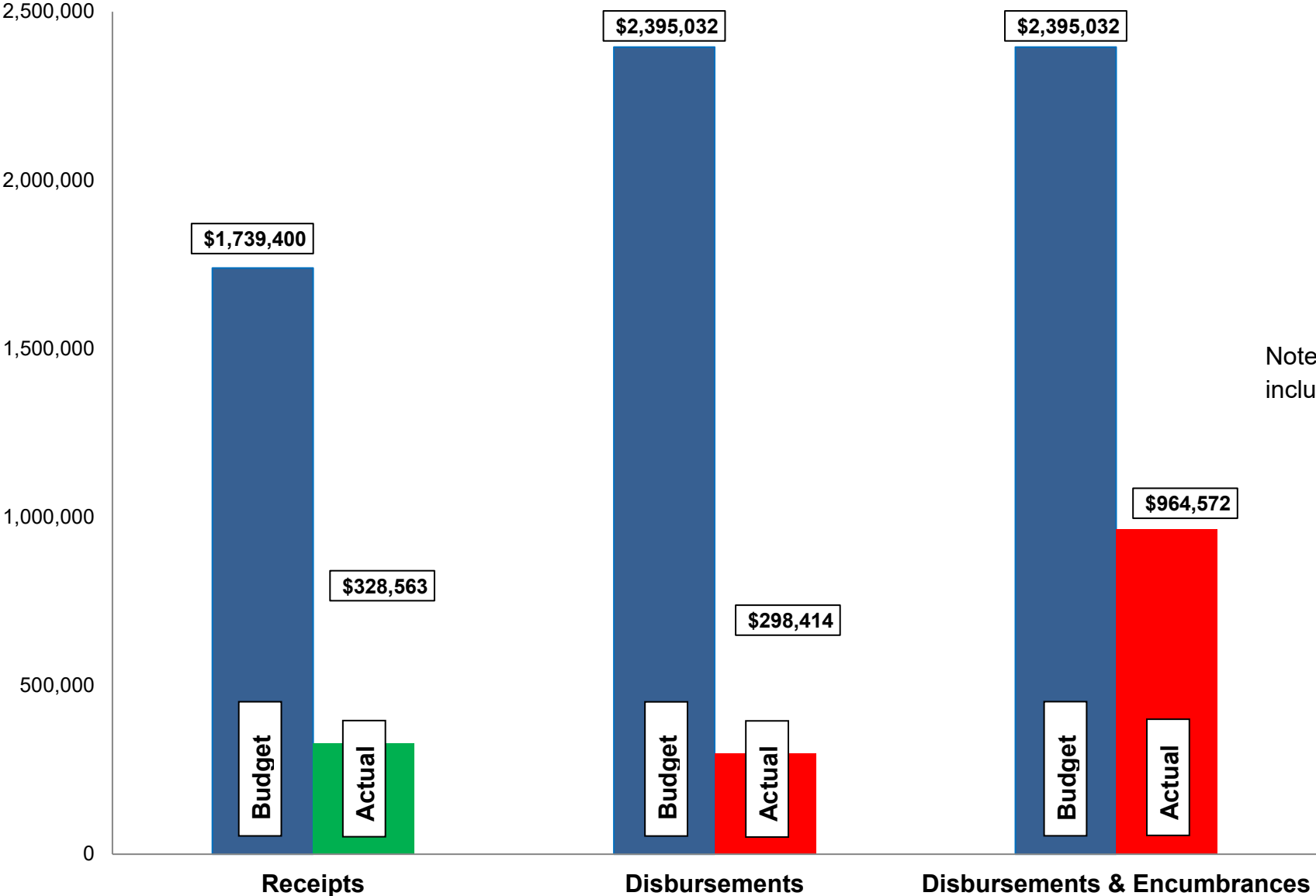
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended March 31, 2024**

| # | Fund Name | Budgeted Outside Disbursements | YTD Outside Disbursements | % of Budget | Encumbrances | YTD Outside Disbursements & Encumbrances | % of Budget | Budgeted Transfer Disbursements | YTD Transfer Disbursements | % of Budget | Budgeted Total Disbursements | YTD Total Disb., Enc. & Tfrs | % of Budget |
|--------------|-----------------------------|--------------------------------|---------------------------|-------------|----------------|--|-------------|---------------------------------|----------------------------|-------------|------------------------------|------------------------------|-------------|
| 602 | Waterworks | 1,493,450 | 289,747 | 19 | 399,843 | 689,590 | 46 | 525,000 | 125,000 | 24 | 2,111,522 | 814,590 | 39 |
| 603 | Water Improve/Equip Replace | 901,582 | 8,667 | 1 | 266,315 | 274,982 | 30 | - | - | - | 901,582 | 274,982 | 30 |
| Total | | 2,395,032 | 298,414 | 12 | 666,158 | 964,572 | 40 | 525,000 | 125,000 | - | 3,013,104 | 1,089,572 | 36 |

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

CHART W1

**Budget, Revenues & Expenditures
as of March 31, 2024
WATER FUNDS
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$354,956 appropriated from prior year budgets.

CHART W2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended March 31, 2024
SANITARY SEWER FUNDS**

| # | Fund Name | Beginning Unencumbered 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 |
|--------------|---------------------------------|--------------------------------|----------------|------------------------|----------------------|------------------|---------------------------|---------------------|----------------|-----------------------------|------------------------|--------------------------------|
| 607 | Sanitary Sewer Disp. and Maint. | 1,232,278 | 379,201 | 1,611,479 | 520,011 | 2,131,490 | 797,828 | 1,333,662 | 99,738 | 1,233,924 | (277,817) | 1,646 |
| 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 | 820,011 | 2,793,749 | 814,403 | 1,979,346 | 124,054 | 1,855,292 | 5,608 | 301,646 |

**Current Revenue as Compared to Annual Estimates
for the period ended March 31, 2024**

| # | Fund Name | Budgeted Outside Receipts | YTD Outside Receipts | % of Budget | Net Difference (\$) | Budgeted Transfer Receipts | YTD Transfer Receipts | % of Budget | Budgeted Total Receipts | YTD Total Receipts | % of Budget |
|--------------|---------------------------------|---------------------------|----------------------|-------------|---------------------|----------------------------|-----------------------|-------------|-------------------------|--------------------|-------------|
| 607 | Sanitary Sewer Disp. and Maint. | 2,385,700 | 520,011 | 22 | (1,865,689) | - | - | - | 2,385,700 | 520,011 | 22 |
| 608 | Sewer Improve/Equip Replace | - | - | - | - | 300,000 | 300,000 | 100 | 300,000 | 300,000 | 100 |
| Total | | 2,385,700 | 520,011 | 22 | (1,865,689) | 300,000 | 300,000 | - | 2,685,700 | 820,011 | 31 |

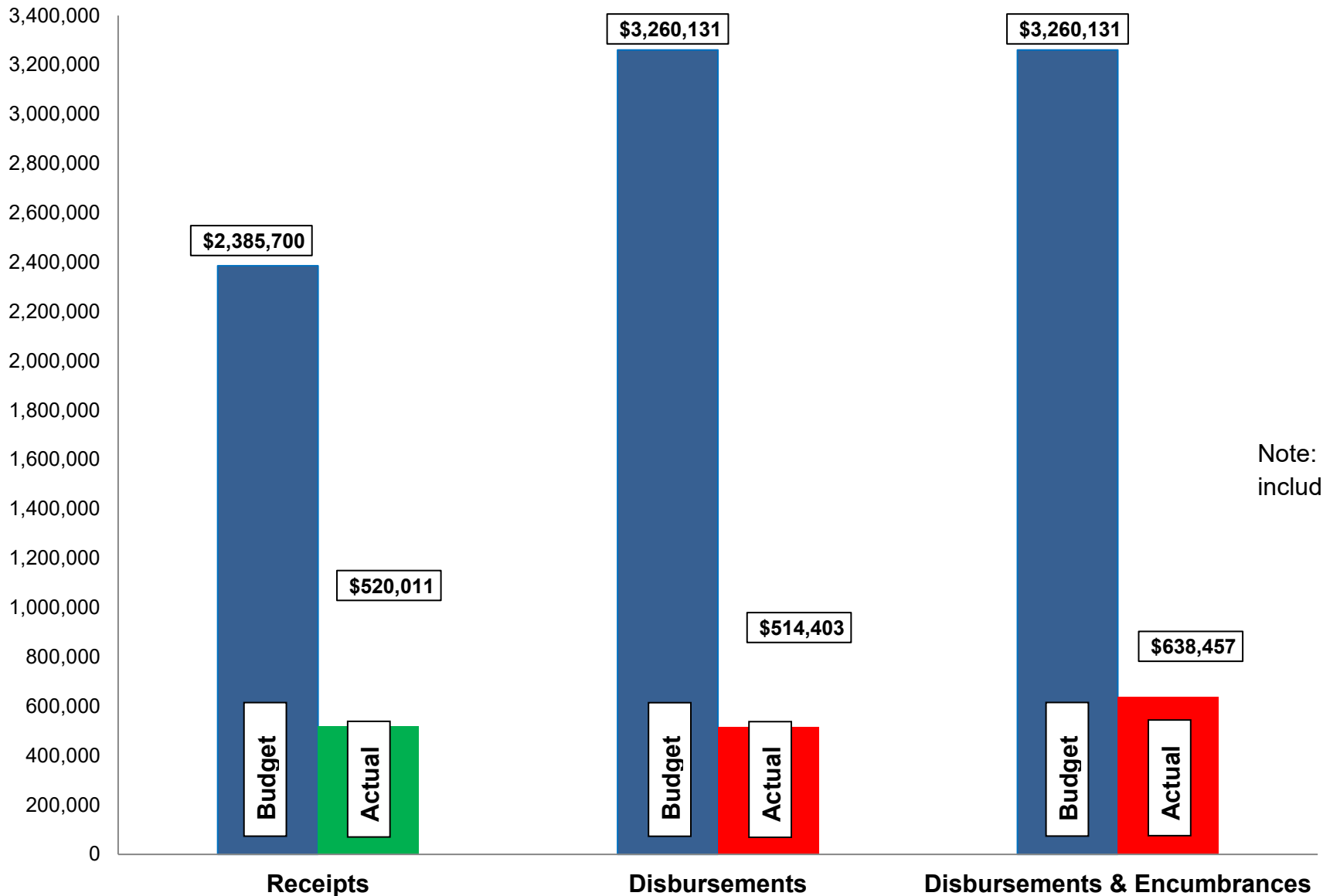
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended March 31, 2024**

| # | Fund Name | Budgeted Outside Disbursements | YTD Outside Disbursements | % of Budget | Encumbrances | YTD Outside Disbursements & Encumbrances | % of Budget | Budgeted Transfer Disbursements | YTD Transfer Disbursements | % of Budget | Budgeted Total Disbursements | YTD Total Disb., Enc. & Tfrs | % of Budget |
|--------------|---------------------------------|--------------------------------|---------------------------|-------------|----------------|--|-------------|---------------------------------|----------------------------|-------------|------------------------------|------------------------------|-------------|
| 607 | Sanitary Sewer Disp. and Maint. | 2,790,540 | 497,828 | 18 | 99,738 | 597,566 | 21 | 300,000 | 300,000 | 100 | 3,134,649 | 897,566 | 29 |
| 608 | Sewer Improve/Equip Replace | 469,591 | 16,575 | 4 | 24,316 | 40,891 | 9 | - | - | - | 469,591 | 40,891 | 9 |
| Total | | 3,260,131 | 514,403 | 16 | 124,054 | 638,457 | 20 | 300,000 | 300,000 | - | 3,604,240 | 938,457 | 26 |

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

CHART S1

**Budget, Revenues & Expenditures
as of March 31, 2024
SANITARY SEWER FUNDS
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$420,092 appropriated from prior year budgets.

CHART S2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended March 31, 2024
STORMWATER FUNDS**

| # | Fund Name | Beginning Unencumbered 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 |
|--------------|----------------------------------|--------------------------------|------------------|------------------------|----------------------|------------------|---------------------------|---------------------|------------------|-----------------------------|------------------------|--------------------------------|
| 615 | Stormwater Utility | 453,960 | 14,193 | 468,153 | 123,309 | 591,462 | 338,929 | 252,533 | 39,738 | 212,795 | (215,620) | (241,165) |
| 616 | Stormwater Improve/Equip Replace | 30,828 | 1,156,974 | 1,187,802 | 250,000 | 1,437,802 | 425,173 | 1,012,629 | 1,000,276 | 12,353 | (175,173) | (18,475) |
| Total | | 484,788 | 1,171,167 | 1,655,955 | 373,309 | 2,029,264 | 764,102 | 1,265,162 | 1,040,014 | 225,148 | (390,793) | (259,640) |

**Current Revenue as Compared to Annual Estimates
for the period ended March 31, 2024**

| # | Fund Name | Budgeted Outside Receipts | YTD Outside Receipts | % of Budget | Net Difference (\$) | Budgeted Transfer Receipts | YTD Transfer Receipts | % of Budget | Budgeted Total Receipts | YTD Total Receipts | % of Budget |
|--------------|----------------------------------|---------------------------|----------------------|-------------|---------------------|----------------------------|-----------------------|-------------|-------------------------|--------------------|-------------|
| 615 | Stormwater Utility | 475,100 | 123,309 | 26 | (351,791) | - | - | - | 475,100 | 123,309 | 26 |
| 616 | Stormwater Improve/Equip Replace | - | - | - | - | 250,000 | 250,000 | 100 | 250,000 | 250,000 | 100 |
| Total | | 475,100 | 123,309 | 26 | (351,791) | 250,000 | 250,000 | - | 725,100 | 373,309 | 51 |

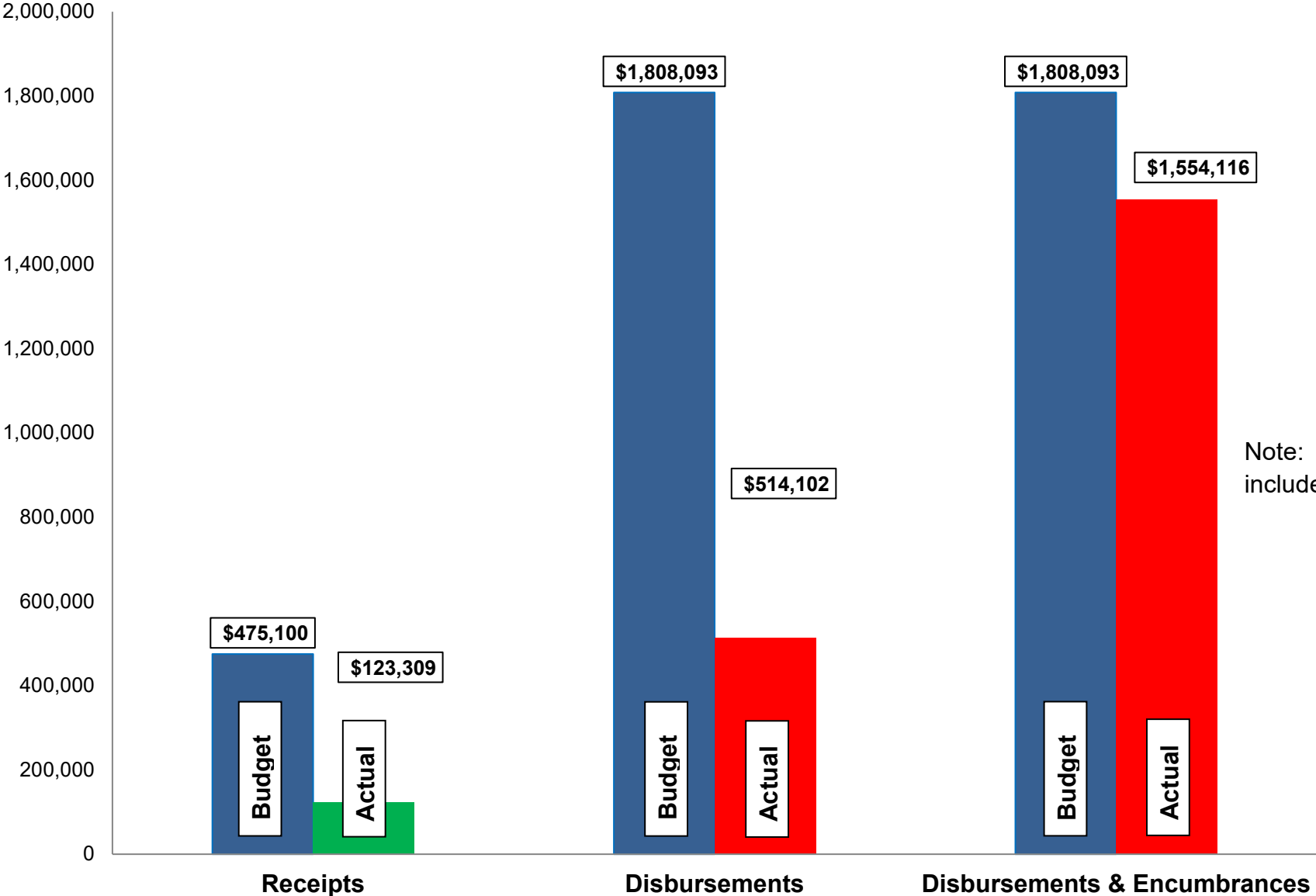
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended March 31, 2024**

| # | Fund Name | Budgeted Outside Disbursements | YTD Outside Disbursements | % of Budget | Encumbrances | YTD Outside Disbursements & Encumbrances | % of Budget | Budgeted Transfer Disbursements | YTD Transfer Disbursements | % of Budget | Budgeted Total Disbursements | YTD Total Disb., Enc. & Tfrs | % of Budget |
|--------------|----------------------------------|--------------------------------|---------------------------|-------------|------------------|--|-------------|---------------------------------|----------------------------|-------------|------------------------------|------------------------------|-------------|
| 615 | Stormwater Utility | 371,119 | 88,929 | 24 | 39,738 | 128,667 | 35 | 250,000 | 250,000 | 100 | 648,925 | 378,667 | 58 |
| 616 | Stormwater Improve/Equip Replace | 1,436,974 | 425,173 | - | 1,000,276 | 1,425,449 | - | - | - | - | 1,436,974 | 1,425,449 | 1 |
| Total | | 1,808,093 | 514,102 | 28 | 1,040,014 | 1,554,116 | 86 | 250,000 | 250,000 | - | 2,085,899 | 1,804,116 | 86 |

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

CHART ST1

**Budget, Revenues & Expenditures
as of March 31, 2024
STORMWATER FUNDS
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$1,171,167 appropriated from prior year budgets.

CHART ST2

Subject: Monthly Financials – March

The following are the items to note when reviewing March's financials:

General City Services:

- Gross Income Tax collections are at 24.12% of the budgeted \$10.80M. April and May are normally our largest collection months. The gross and net 2024 collections are more than YTD March 2023 by 0.47% and 1.61%, respectively.
- Our Real Estate tax collections total \$964,099; 55.52% of budget.
- General Fund revenues are 29% of budget and total General City Services revenues are 28% of budget.
- General Fund expenditures, including encumbrances, are 34% of budget and total General City Services expenditures, including encumbrances, are 37% 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 March.

Refuse Fund:

- Refuse revenues are approximately 25% of budget. Expenditures, including encumbrances, are approximately 45% of budget.
- Budgeted disbursements for Refuse include \$1,680,468 in original appropriations.
- No unusual items in the month of March.

Enterprise Funds:

- Water revenues are approximately 19% of budget. Expenditures, including encumbrances, are approximately 40% of budget.
- Budgeted disbursements for Water include \$2,040,076 in original appropriations.
- Sewer revenues are approximately 22% of budget. Expenditures, including encumbrances, are approximately 20% 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 26% of budget. Expenditures, including encumbrances, are approximately 86% of budget.
- Budgeted disbursements for Stormwater include \$636,926 in original appropriations.
- No unusual items in the month of March.

Cindy