

Financial Reports



**thru the Month of February
Fiscal Year 2019**

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended February 28, 2019
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	6,007,190	52,056	6,059,246	2,445,299	8,504,545	3,084,770	5,419,775	921,665	4,498,110	(639,471)	(1,509,080)
Major Operating Funds												
220	Street Maintenance and Repair	500,000	28,672	528,672	437,649	966,321	308,898	657,423	157,423	500,000	128,751	-
228	Leisure Activity	500,000	3,069	503,069	351,615	854,684	128,815	725,869	225,869	500,000	222,800	-
230	Health	57,108	3,375	60,483	7,016	67,499	26,092	41,407	17,558	23,849	(19,076)	(33,259)
510	Sidewalk, Curb & Apron	200,000	66,907	266,907	9,687	276,594	-	276,594	67,507	209,087	9,687	9,087
308	Equipment Replacement	1,005,148	26,111	1,031,259	333,932	1,365,191	30,897	1,334,294	99,517	1,234,777	303,035	229,629
309	Capital Improvement	1,083,249	102,593	1,185,842	559,092	1,744,934	-	1,744,934	105,593	1,639,341	559,092	556,092
707	Service Center	100,000	2,600	102,600	358,631	461,231	77,696	383,535	283,535	100,000	280,935	-
Other Funds												
208	Bullock Endowment Trust	50,982	642	51,624	102	51,726	-	51,726	641	51,085	102	103
209	MLK Community Recognition	7,506	-	7,506	-	7,506	-	7,506	-	7,506	-	-
211	Smith Memorial Gardens	400,000	-	400,000	45,817	445,817	14,721	431,096	22,182	408,914	31,096	8,914
212	Indigent Drivers Alcohol Treatment	31,058	-	31,058	315	31,373	-	31,373	-	31,373	315	315
213	Enforcement and Education	9,707	-	9,707	-	9,707	-	9,707	-	9,707	-	-
214	Law Enforcement	23,245	646	23,891	-	23,891	136	23,755	510	23,245	(136)	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	10,738	-	10,738	33,421	44,159	-	44,159	35,941	8,218	33,421	(2,520)
217	Court Clerk Computerization	27,288	1,889	29,177	948	30,125	-	30,125	4,497	25,628	948	(1,660)
218	Court Computerization	34,883	-	34,883	408	35,291	-	35,291	180	35,111	408	228
219	Court Special Projects	18,069	12,672	30,741	729	31,470	-	31,470	12,672	18,798	729	729
224	State Highway Improvement	94,269	-	94,269	5,049	99,318	9,991	89,327	13,791	75,536	(4,942)	(18,733)
240	Public Safety Endowment	240,653	-	240,653	476	241,129	-	241,129	250	240,879	476	226
250	Special Projects	608,223	23,883	632,106	1,249	633,355	-	633,355	23,883	609,472	1,249	1,249
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	100,000	18,000	118,000	-	118,000	21,831	96,169	67,409	28,760	(21,831)	(71,240)
706	Self-Funding Insurance Trust	25,000	-	25,000	2,828	27,828	1,514	26,314	1,314	25,000	1,314	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	-	-	-	-	-	-	-	-
Total		11,134,316	343,115	11,477,431	4,594,263	16,071,694	3,705,361	12,366,333	2,061,937	10,304,396	888,902	(829,920)

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended February 28, 2019**

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	10,981,119	2,445,299	22	(8,535,820)	-	-	-	10,981,119	2,445,299	22
Major Operating Funds											
220	Street Maintenance and Repair	429,000	66,684	16	(362,316)	843,170	370,965	44	1,272,170	437,649	34
228	Leisure Activity	538,900	35,656	7	(503,244)	693,549	315,959	46	1,232,449	351,615	29
230	Health	155,444	7,016	5	(148,428)	-	-	-	155,444	7,016	5
510	Sidewalk, Curb & Apron	110,000	9,687	9	(100,313)	81,632	-	-	191,632	9,687	5
308	Equipment Replacement	-	-	-	-	553,932	333,932	60	553,932	333,932	60
309	Capital Improvement	-	-	-	-	559,092	559,092	100	559,092	559,092	100
707	Service Center	285,260	133,828	47	(151,432)	414,755	224,803	54	700,015	358,631	51
Other Funds											
208	Bullock Endowment Trust	600	102	17	(498)	-	-	-	600	102	17
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
211	Smith Memorial Gardens	57,200	18,387	32	(38,813)	54,865	27,430	50	112,065	45,817	41
212	Indigent Drivers Alcohol Treatment	2,500	315	13	(2,185)	-	-	-	2,500	315	13
213	Enforcement and Education	500	-	-	(500)	-	-	-	500	-	-
214	Law Enforcement	-	-	-	-	-	-	-	-	-	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-
216	Police Pension	95,369	33,421	35	(61,948)	-	-	-	95,369	33,421	35
217	Court Clerk Computerization	7,000	948	14	(6,052)	-	-	-	7,000	948	14
218	Court Computerization	4,000	408	10	(3,592)	-	-	-	4,000	408	10
219	Court Special Projects	6,000	729	12	(5,271)	-	-	-	6,000	729	12
224	State Highway Improvement	32,200	5,049	16	(27,151)	-	-	-	32,200	5,049	16
240	Public Safety Endowment	2,800	476	17	(2,324)	-	-	-	2,800	476	17
250	Special Projects	110,000	1,249	1	(108,751)	-	-	-	110,000	1,249	1
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	190,000	-	-	(190,000)	-	-	-	190,000	-	-
706	Self-Funding Insurance Trust	-	-	-	-	17,500	2,828	16	17,500	2,828	16
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	-	-	(2,000)	-	-	-	2,000	-	-
Total		13,009,892	2,759,254	21	(10,250,638)	3,218,495	1,835,009	57	16,228,387	4,594,263	28

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 28, 2019
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	8,312,531	1,347,364	16	921,665	2,269,029	27	2,816,946	1,737,406	62	11,129,477	4,006,435	36
Major Operating Funds													
220	Street Maintenance and Repair	1,089,052	215,801	20	157,423	373,224	34	175,029	93,097	53	1,264,081	466,321	37
228	Leisure Activity	1,167,281	126,562	11	225,869	352,431	30	3,260	2,253	69	1,170,541	354,684	30
230	Health	143,925	23,839	17	17,558	41,397	29	3,260	2,253	69	147,185	43,650	30
510	Sidewalk, Curb & Apron	243,607	-	-	67,507	67,507	28	-	-	-	243,607	67,507	28
308	Equipment Replacement	585,112	30,897	5	99,517	130,414	22	-	-	-	585,112	130,414	22
309	Capital Improvement	522,593	-	-	105,593	105,593	20	-	-	-	522,593	105,593	20
707	Service Center	702,615	77,696	11	283,535	361,231	51	-	-	-	702,615	361,231	51
Other Funds													
208	Bullock Endowment Trust	1,142	-	-	641	641	56	-	-	-	1,142	641	56
209	MLK Community Recognition	1,000	-	-	-	-	-	-	-	-	1,000	-	-
211	Smith Memorial Gardens	112,065	14,721	13	22,182	36,903	33	-	-	-	112,065	36,903	33
212	Indigent Drivers Alcohol Treatment	1,500	-	-	-	-	-	-	-	-	1,500	-	-
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	3,146	136	4	510	646	21	-	-	-	3,146	646	21
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	96,525	-	-	35,941	35,941	37	-	-	-	96,525	35,941	37
217	Court Clerk Computerization	13,390	-	-	4,497	4,497	34	-	-	-	13,390	4,497	34
218	Court Computerization	9,000	-	-	180	180	2	-	-	-	9,000	180	2
219	Court Special Projects	22,671	-	-	12,672	12,672	56	-	-	-	22,671	12,672	56
224	State Highway Improvement	33,100	9,991	30	13,791	23,782	72	-	-	-	33,100	23,782	72
240	Public Safety Endowment	34,000	-	-	250	250	1	-	-	-	34,000	250	1
250	Special Projects	23,883	-	-	23,883	23,883	100	-	-	-	23,883	23,883	100
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	170,900	21,831	13	67,409	89,240	52	-	-	-	170,900	89,240	52
706	Self-Funding Insurance Trust	17,500	1,514	9	1,314	2,828	16	-	-	-	17,500	2,828	16
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	-	-	-	-	-	-	-	-	2,000	-	-
Total		13,310,038	(1) 1,870,352	14	2,061,937	3,932,289	30	2,998,495	1,835,009	61	16,308,533	5,767,298	35

(1) Prior years encumbrances closed (money not spent) as of February 28, 2019: \$ 482

CHART NE3

**GENERAL FUND RECEIPTS
5-YEAR HISTORY
YTD at February 28, 2019**

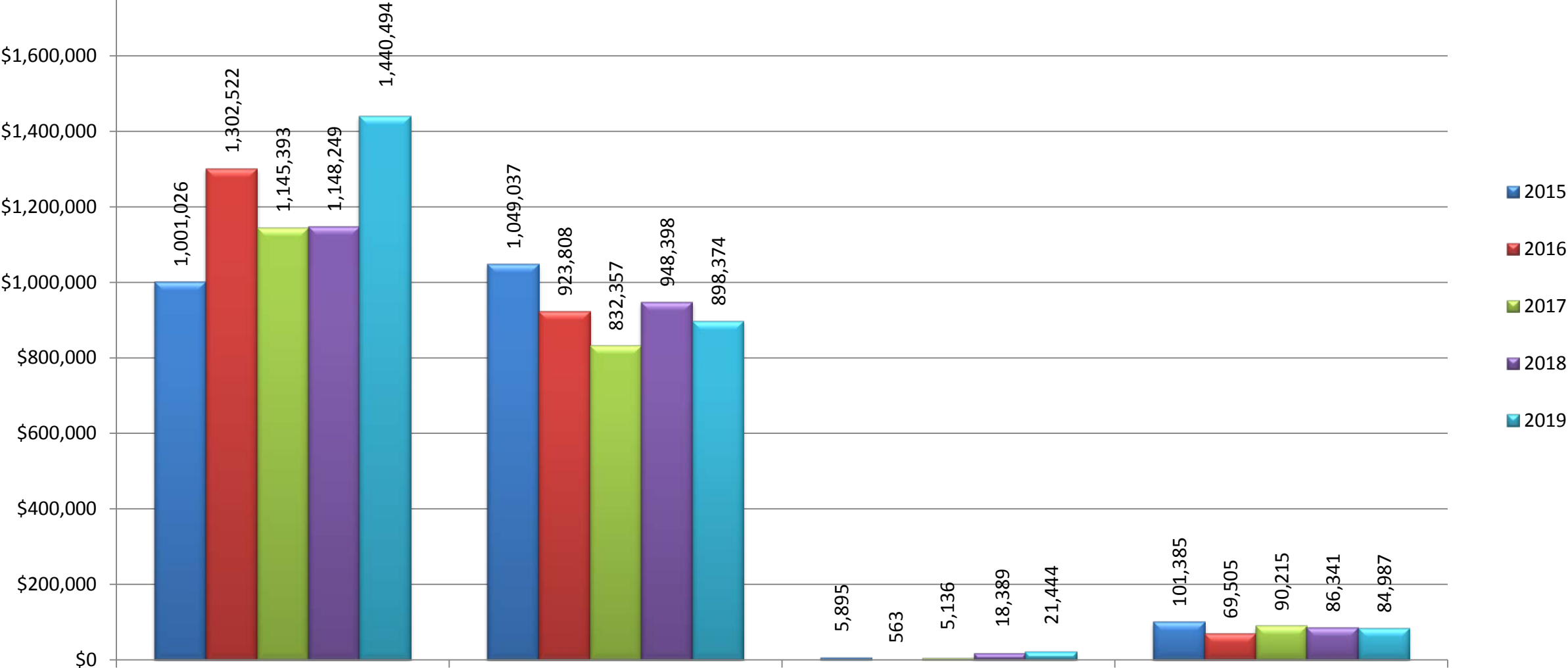
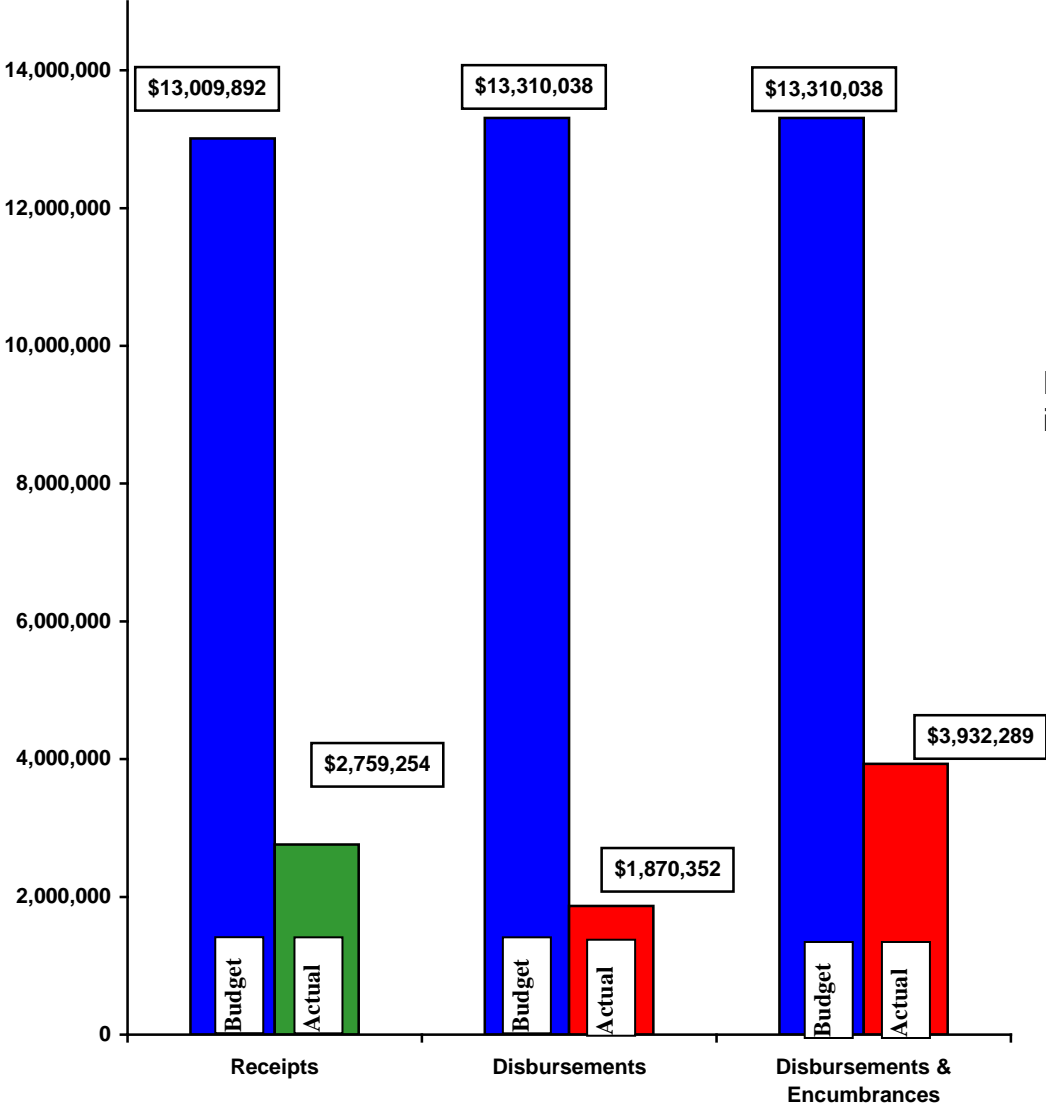


Chart NE4

Budget, Revenues & Expenditures as of February 28, 2019 GENERAL CITY SERVICES (Excludes Internal Transfers)



Note: Disbursements and Disbursements & Encumbrances bars include \$343,117 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 February 28, 2019
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	534,700	6,837	541,537	204,204	745,741	269,165	476,576	184,784	291,792	(64,961)	(242,908)
Total		534,700	6,837	541,537	204,204	745,741	269,165	476,576	184,784	291,792	(64,961)	(242,908)

**Current Revenue as Compared to Annual Estimates
for the period ended February 28, 2019**

#	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	1,375,400	204,204	15	(1,171,196)	-	-	-	1,375,400	204,204	15
Total		1,375,400	204,204	15	(1,171,196)	-	-	-	1,375,400	204,204	15

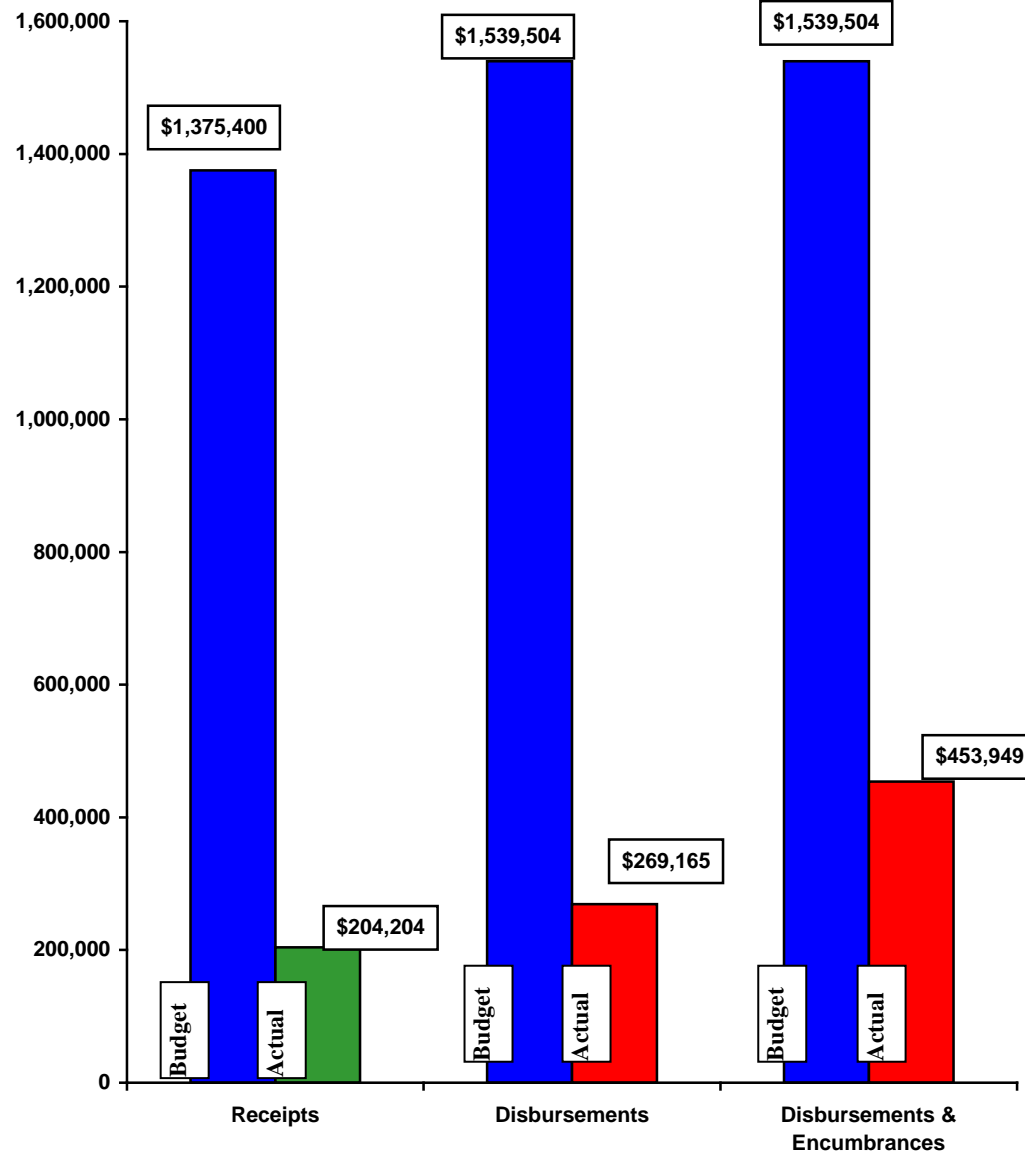
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 28, 2019**

#	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	1,319,504	269,165	20	184,784	453,949	34	-	-	-	1,319,504	453,949	34
	Refuse Improve/Equip Replace	220,000	-	-	-	-	-	-	-	-	220,000	-	-
Total		1,539,504	269,165	17	184,784	453,949	29	-	-	-	1,539,504	453,949	29

(1) Prior years encumbrances closed (money not spent) as of February 28, 2019: \$ -

CHART R1

Budget, Revenues & Expenditures as of February 28, 2019 REFUSE FUND



Note: Disbursements and Disbursements & Encumbrances bars include \$6,838 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 February 28, 2019
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	920,528	46,963	967,491	163,435	1,130,926	431,600	699,326	309,061	390,265	(268,165)	(530,263)
603	Water Improve/Equip Replace	276,833	-	276,833	250,000	526,833	-	526,833	128,000	398,833	250,000	122,000
Total		1,197,361	46,963	1,244,324	413,435	1,657,759	431,600	1,226,159	437,061	789,098	(18,165)	(408,263)

**Current Revenue as Compared to Annual Estimates
for the period ended February 28, 2019**

#	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	1,172,800	163,434	14	(1,009,366)	-	-	-	1,172,800	163,434	14
603	Water Improve/Equip Replace	-	-	-	-	250,000	250,000	100	250,000	250,000	100
Total		1,172,800	163,434	14	(1,009,366)	250,000	250,000	-	1,422,800	413,434	29

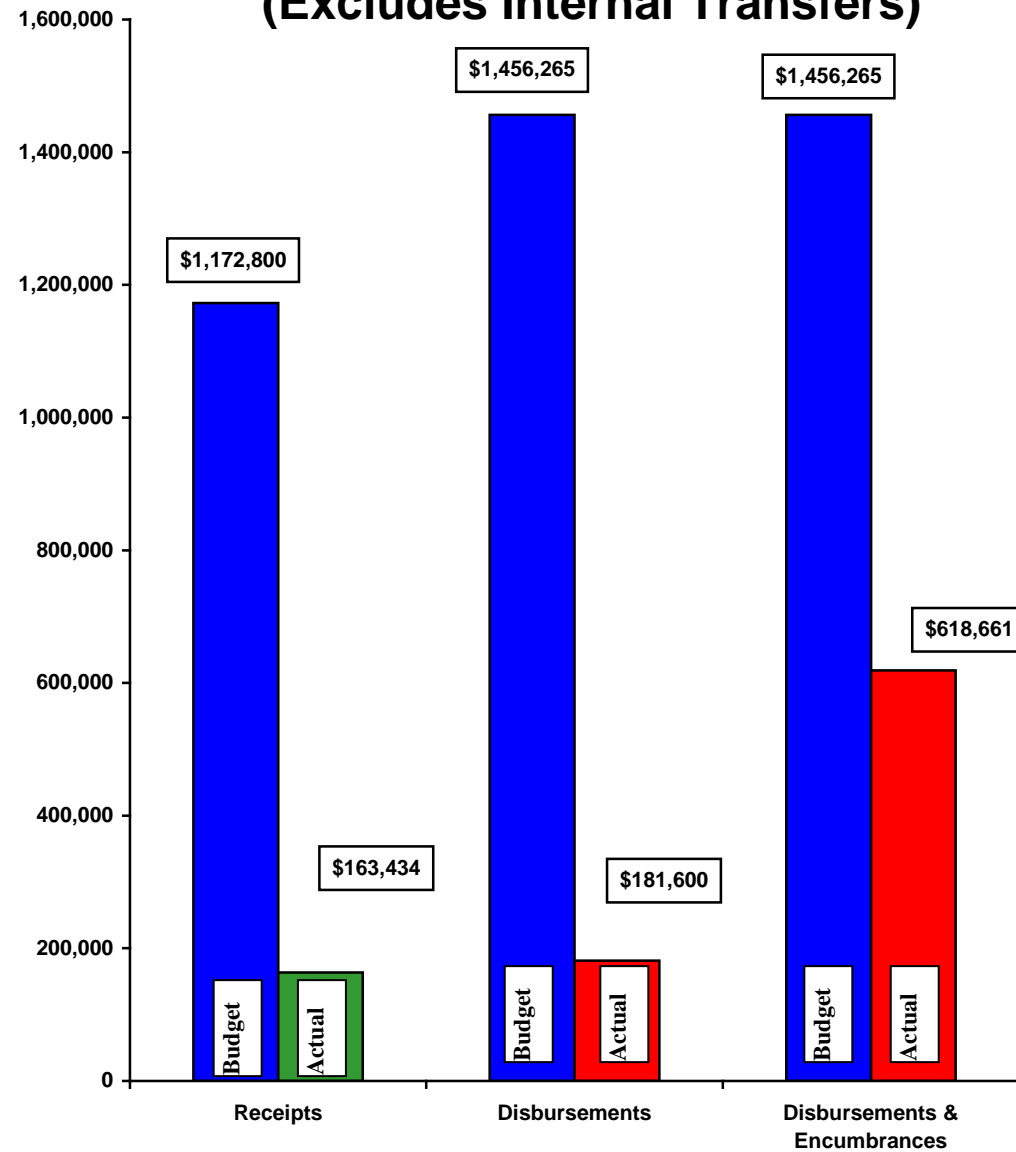
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 28, 2019**

#	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	1,166,265	181,600	16	309,061	490,661	42	250,000	250,000	100	1,416,265	740,661	52
603	Water Improve/Equip Replace	290,000	-	-	128,000	128,000	44	-	-	-	290,000	128,000	44
Total		1,456,265	181,600	12	437,061	618,661	42	250,000	250,000	-	1,706,265	868,661	51

(1) Prior years encumbrances closed (money not spent) as of February 28, 2019: \$ 626

CHART W1

Budget, Revenues & Expenditures as of February 28, 2019 WATER FUNDS (Excludes Internal Transfers)



Note: Disbursements and Disbursements & Encumbrances bars include \$46,963 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 February 28, 2019
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.	781,364	293,521	1,074,885	289,141	1,364,026	439,273	924,753	143,934	780,819	(150,132)	(545)
608	Sewer Improve/Equip Replace	278,957	50,110	329,067	200,000	529,067	-	529,067	50,110	478,957	200,000	200,000
Total		1,060,321	343,631	1,403,952	489,141	1,893,093	439,273	1,453,820	194,044	1,259,776	49,868	199,455

**Current Revenue as Compared to Annual Estimates
for the period ended February 28, 2019**

#	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.	1,798,900	289,141	16	(1,509,759)	-	-	-	1,798,900	289,141	16
608	Sewer Improve/Equip Replace	-	-	-	-	200,000	200,000	100	200,000	200,000	100
Total		1,798,900	289,141	16	(1,509,759)	200,000	200,000	-	1,998,900	489,141	24

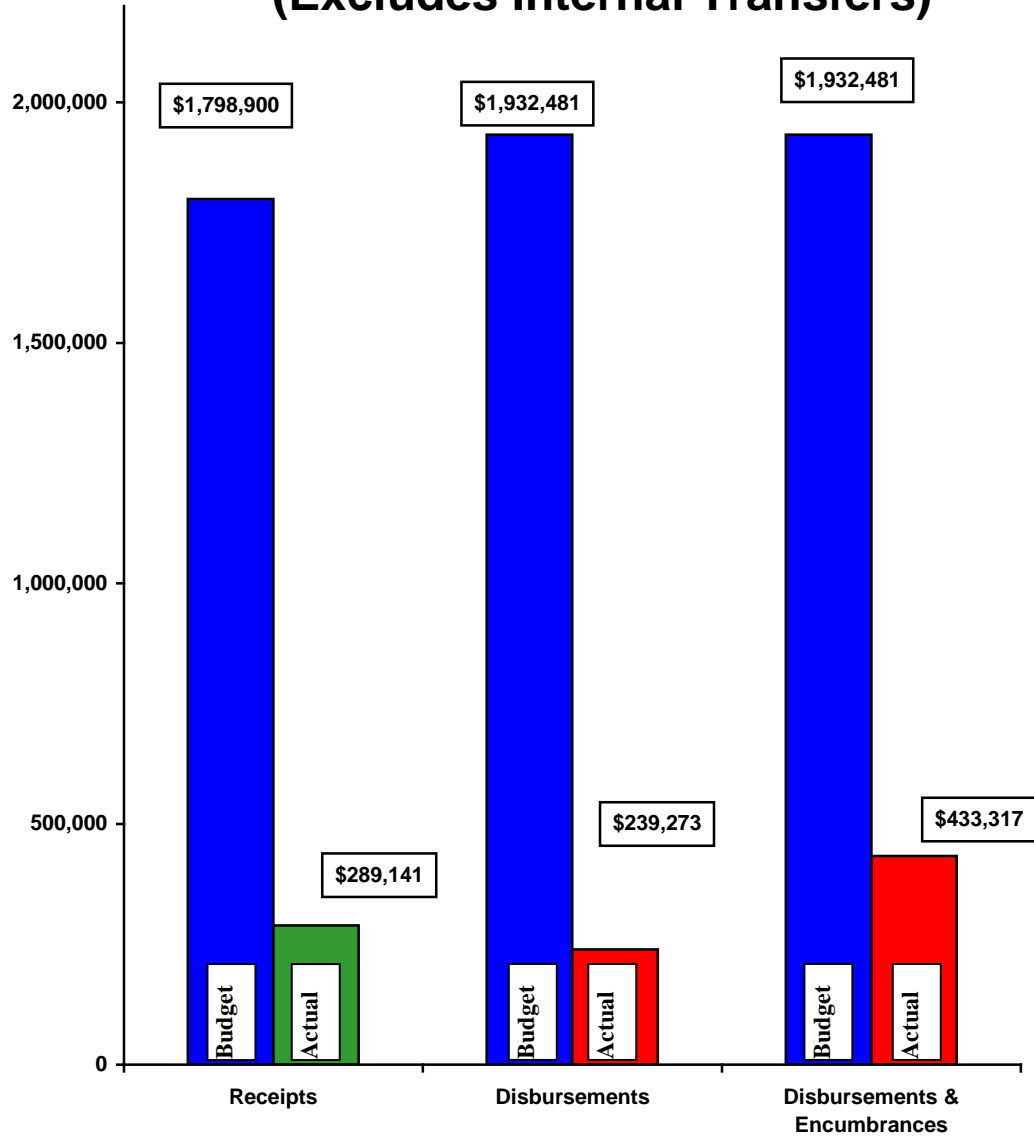
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 28, 2019**

#	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.	1,832,371	239,273	13	143,934	383,207	21	200,000	200,000	100	2,032,371	583,207	29
608	Sewer Improve/Equip Replace	100,110	-	-	50,110	50,110	50	-	-	-	100,110	50,110	50
Total		1,932,481	239,273	12	194,044	433,317	22	200,000	200,000	-	2,132,481	633,317	30

(1) Prior years encumbrances closed (money not spent) as of February 28, 2019: \$ 32,003

CHART S1

**Budget, Revenues & Expenditures
as of February 28, 2019
SANITARY SEWER FUNDS
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$343,631 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 February 28, 2019
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	120,178	1,645	121,823	52,336	174,159	54,752	119,407	20,743	98,664	(2,416)	(21,514)
616	Stormwater Improve/Equip Replace	149,996	-	149,996	-	149,996	-	149,996	-	149,996	-	-
Total		270,174	1,645	271,819	52,336	324,155	54,752	269,403	20,743	248,660	(2,416)	(21,514)

**Current Revenue as Compared to Annual Estimates
for the period ended February 28, 2019**

#	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	328,900	52,336	16	(276,564)	-	-	-	328,900	52,336	16
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-
Total		328,900	52,336	16	(276,564)	-	-	-	328,900	52,336	16

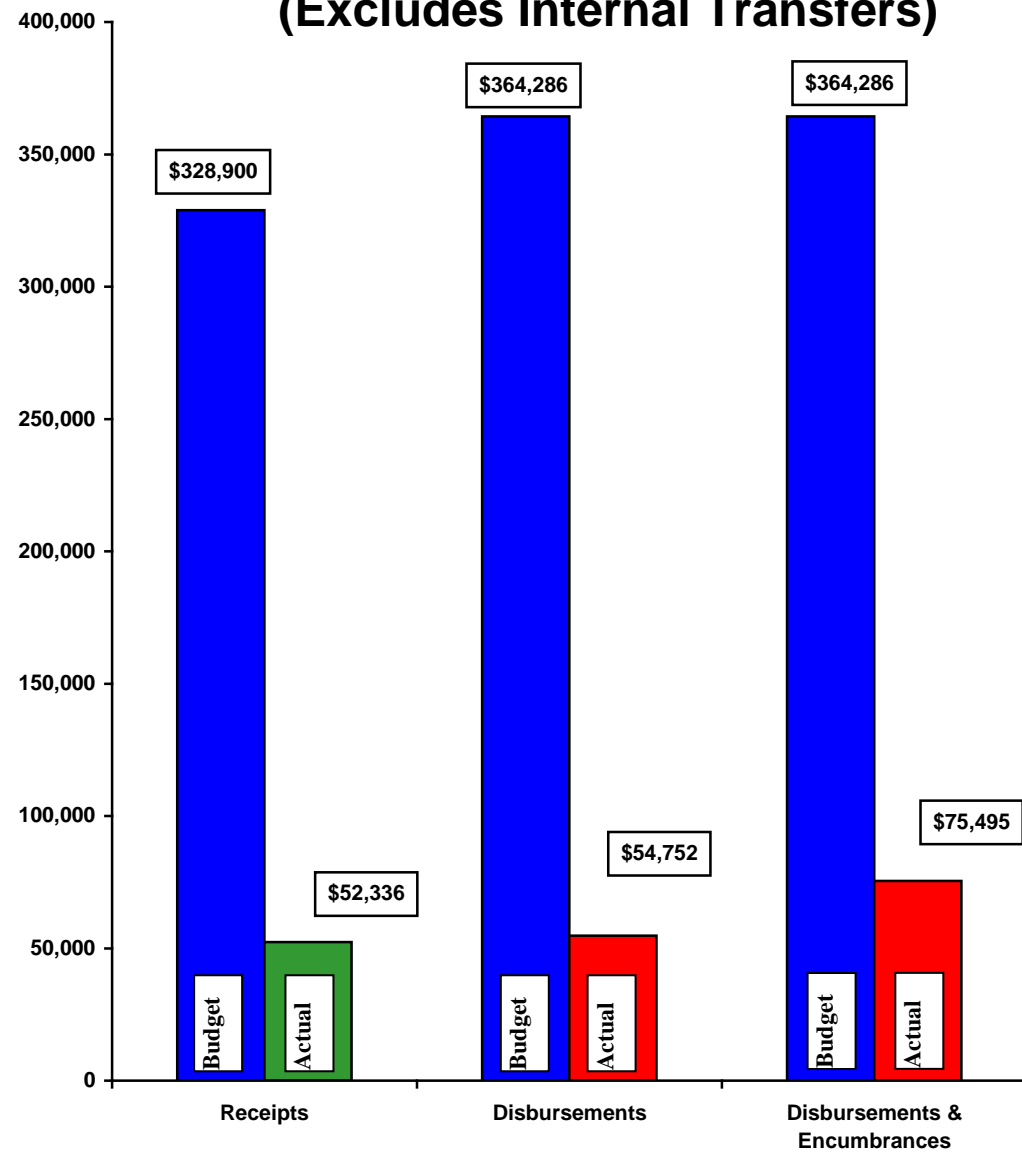
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 28, 2019**

#	Fund Name	Budgeted Outside Disbursements	YTD Outside Disbursements	% of Budget	Budgeted 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	364,286	54,752	15	20,743	75,495	21	-	-	-	364,286	75,495	21
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-	-
Total		364,286	54,752	15	20,743	75,495	21	-	-	-	364,286	75,495	21

(1) Prior years encumbrances closed (money not spent) as of February 28, 2019: \$ -

CHART ST1

Budget, Revenues & Expenditures as of February 28, 2019 STORMWATER FUNDS (Excludes Internal Transfers)



Note: Disbursements and Disbursements & Encumbrances bars include \$1,645 appropriations from prior year budgets.

CHART ST2

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 41.74% of the budgeted \$7.85M. April and May are our largest collection months. The gross and net 2019 collections are more than YTD February 2018 by 26.85% and 25.45%, respectively. 75% of the increase in tax revenue is primarily the result of higher individual estimated tax withholding payments in January 2019. The estimated tax payments will reduce tax received when individual tax returns are filed later in the year.
- Our Real Estate tax collections total \$898,374; 34.32% of budget.
- General Fund revenues are 22% of budget and total General City Services revenues are 21% of budget.
- General Fund expenditures are 16% of budget and total General City Services expenditures are 14% of budget.
- No unusual items in the month of February.

Refuse Fund:

- Refuse revenues and expenditures are approximately 15% and 17% of budget, respectively.
- No unusual items in the month of February.

Enterprise Funds:

- Water revenues and expenditures are approximately 14% and 12% of budget, respectively.
- Sewer revenues are 16% of budget while expenditures are 12% of budget. 70% of our 2018 costs are a result of payments to Dayton and Montgomery County for wastewater treatment.
- Stormwater revenues are 16% of budget while expenditures are 15%.
- No unusual items in the month of February.

Cindy