

Financial Reports



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

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended January 31, 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	1,038,729	7,097,975	2,368,964	4,729,011	794,669	3,934,342	(1,330,235)	(2,072,848)
Major Operating Funds												
220	Street Maintenance and Repair	500,000	28,672	528,672	342,311	870,983	199,960	671,023	171,023	500,000	142,351	-
228	Leisure Activity	500,000	3,069	503,069	241,421	744,490	70,280	674,210	174,210	500,000	171,141	-
230	Health	57,108	3,375	60,483	2,421	62,904	17,025	45,879	15,576	30,303	(14,604)	(26,805)
510	Sidewalk, Curb & Apron	200,000	66,907	266,907	6,817	273,724	-	273,724	67,507	206,217	6,817	6,217
308	Equipment Replacement	1,005,148	26,111	1,031,259	333,932	1,365,191	30,097	1,335,094	33,389	1,301,705	303,835	296,557
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	326,919	429,519	39,367	390,152	290,152	100,000	287,552	-
Other Funds												
208	Bullock Endowment Trust	50,982	642	51,624	82	51,706	-	51,706	642	51,064	82	82
209	MLK Community Recognition	7,506	-	7,506	-	7,506	-	7,506	-	7,506	-	-
211	Smith Memorial Gardens	400,000	-	400,000	29,923	429,923	8,108	421,815	21,815	400,000	21,815	-
212	Indigent Drivers Alcohol Treatment	31,058	-	31,058	140	31,198	-	31,198	-	31,198	140	140
213	Enforcement and Education	9,707	-	9,707	-	9,707	-	9,707	-	9,707	-	-
214	Law Enforcement	23,245	646	23,891	-	23,891	-	23,891	646	23,245	-	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	10,738	-	10,738	1,717	12,455	-	12,455	-	12,455	1,717	1,717
217	Court Clerk Computerization	27,288	1,889	29,177	457	29,634	-	29,634	4,497	25,137	457	(2,151)
218	Court Computerization	34,883	-	34,883	202	35,085	-	35,085	180	34,905	202	22
219	Court Special Projects	18,069	12,672	30,741	355	31,096	-	31,096	12,672	18,424	355	355
224	State Highway Improvement	94,269	-	94,269	2,428	96,697	846	95,851	22,936	72,915	1,582	(21,354)
240	Public Safety Endowment	240,653	-	240,653	385	241,038	-	241,038	250	240,788	385	135
250	Special Projects	608,223	23,883	632,106	1,011	633,117	-	633,117	23,883	609,234	1,011	1,011
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	100,000	18,000	118,000	-	118,000	10,924	107,076	78,316	28,760	(10,924)	(71,240)
706	Self-Funding Insurance Trust	25,000	-	25,000	2,417	27,417	827	26,590	1,590	25,000	1,590	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	-	-	-	-	-	-	-	-
Total		11,134,316	343,115	11,477,431	2,890,759	14,368,190	2,746,398	11,621,792	1,819,546	9,802,246	144,361	(1,332,070)

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended January 31, 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	1,038,729	9	(9,942,390)	-	-	-	10,981,119	1,038,729	9
Major Operating Funds											
220	Street Maintenance and Repair	429,000	31,085	7	(397,915)	843,170	311,226	37	1,272,170	342,311	27
228	Leisure Activity	538,900	15,880	3	(523,020)	693,549	225,541	33	1,232,449	241,421	20
230	Health	155,444	2,421	2	(153,023)	-	-	-	155,444	2,421	2
510	Sidewalk, Curb & Apron	110,000	6,817	6	(103,183)	81,632	-	-	191,632	6,817	4
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	280,720	118,606	42	(162,114)	419,295	208,313	50	700,015	326,919	47
Other Funds											
208	Bullock Endowment Trust	600	82	14	(518)	-	-	-	600	82	14
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
211	Smith Memorial Gardens	57,200	2,493	4	(54,707)	54,865	27,430	50	112,065	29,923	27
212	Indigent Drivers Alcohol Treatment	2,500	140	6	(2,360)	-	-	-	2,500	140	6
213	Enforcement and Education	500	-	-	(500)	-	-	-	500	-	-
214	Law Enforcement	-	-	-	-	-	-	-	-	-	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-
216	Police Pension	95,369	1,717	2	(93,652)	-	-	-	95,369	1,717	2
217	Court Clerk Computerization	7,000	457	7	(6,543)	-	-	-	7,000	457	7
218	Court Computerization	4,000	202	5	(3,798)	-	-	-	4,000	202	5
219	Court Special Projects	6,000	355	6	(5,645)	-	-	-	6,000	355	6
224	State Highway Improvement	32,200	2,428	8	(29,772)	-	-	-	32,200	2,428	8
240	Public Safety Endowment	2,800	385	14	(2,415)	-	-	-	2,800	385	14
250	Special Projects	110,000	1,011	1	(108,989)	-	-	-	110,000	1,011	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	2,417	14	17,500	2,417	14
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	-	-	(2,000)	-	-	-	2,000	-	-
Total		13,005,352	1,222,808	9	(11,782,544)	3,223,035	1,667,951	52	16,228,387	2,890,759	18

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended January 31, 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	791,325	10	794,669	1,585,994	19	2,816,946	1,577,639	56	11,129,477	3,163,633	28
Major Operating Funds													
220	Street Maintenance and Repair	1,089,052	113,986	10	171,023	285,009	26	175,029	85,974	49	1,264,081	370,983	29
228	Leisure Activity	1,167,281	68,111	6	174,210	242,321	21	3,260	2,169	67	1,170,541	244,490	21
230	Health	143,925	14,856	10	15,576	30,432	21	3,260	2,169	67	147,185	32,601	22
510	Sidewalk, Curb & Apron	243,607	-	-	67,507	67,507	28	-	-	-	243,607	67,507	28
308	Equipment Replacement	585,112	30,097	5	33,389	63,486	11	-	-	-	585,112	63,486	11
309	Capital Improvement	522,593	-	-	105,593	105,593	20	-	-	-	522,593	105,593	20
707	Service Center	702,615	39,367	6	290,152	329,519	47	-	-	-	702,615	329,519	47
Other Funds													
208	Bullock Endowment Trust	1,142	-	-	642	642	56	-	-	-	1,142	642	56
209	MLK Community Recognition	1,000	-	-	-	-	-	-	-	-	1,000	-	-
211	Smith Memorial Gardens	112,065	8,108	7	21,815	29,923	27	-	-	-	112,065	29,923	27
212	Indigent Drivers Alcohol Treatment	1,500	-	-	-	-	-	-	-	-	1,500	-	-
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	3,146	-	-	646	646	21	-	-	-	3,146	646	21
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	96,525	-	-	-	-	-	-	-	-	96,525	-	-
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	846	3	22,936	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	10,924	6	78,316	89,240	52	-	-	-	170,900	89,240	52
706	Self-Funding Insurance Trust	17,500	827	5	1,590	2,417	14	-	-	-	17,500	2,417	14
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	-	-	-	-	-	-	-	-	2,000	-	-
Total		13,310,038	(1) 1,078,447	8	1,819,546	2,897,993	22	2,998,495	1,667,951	56	16,308,533	4,565,944	28

(1) Prior years encumbrances closed (money not spent) as of January 31, 2019: \$ 482

CHART NE3

GENERAL FUND RECEIPTS

5-YEAR HISTORY

YTD at January 31, 2019

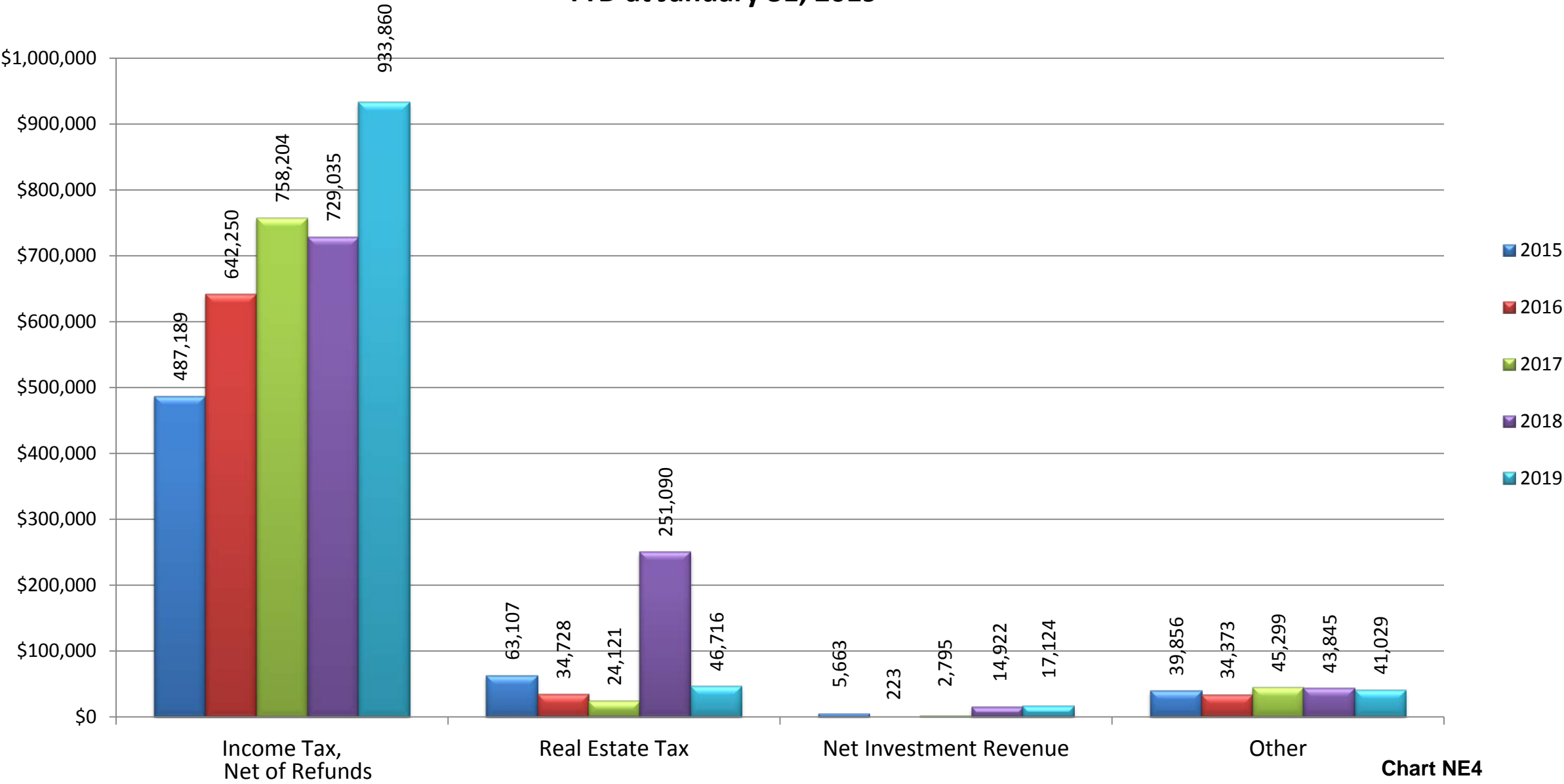
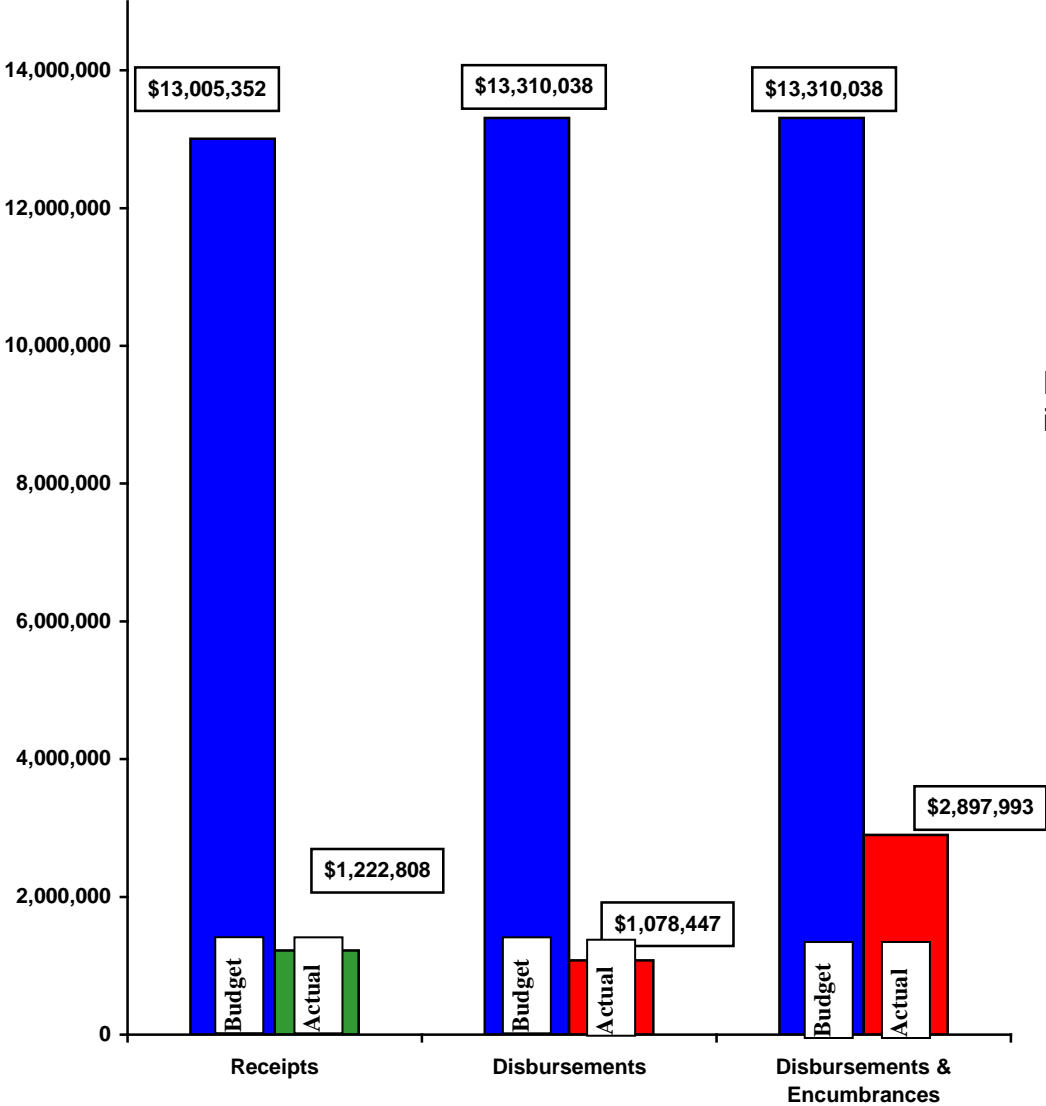


Chart NE4

Budget, Revenues & Expenditures as of January 31, 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 January 31, 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	98,323	639,860	184,723	455,137	170,922	284,215	(86,400)	(250,485)
Total		534,700	6,837	541,537	98,323	639,860	184,723	455,137	170,922	284,215	(86,400)	(250,485)

**Current Revenue as Compared to Annual Estimates
for the period ended January 31, 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	98,323	7	(1,277,077)	-	-	-	1,375,400	98,323	7
Total		1,375,400	98,323	7	(1,277,077)	-	-	-	1,375,400	98,323	7

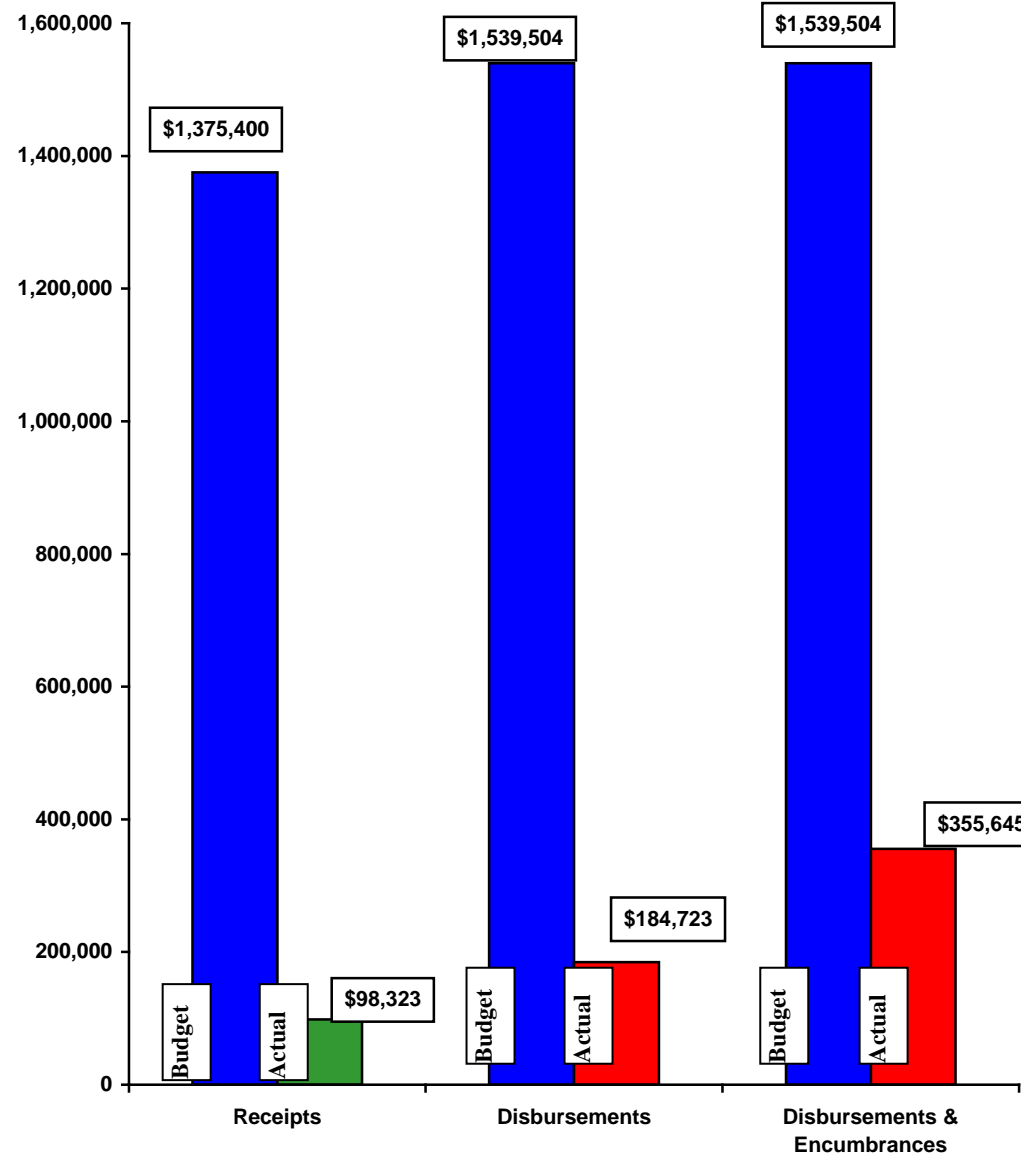
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended January 31, 2019**

#	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	184,723	14	170,922	355,645	27	-	-	-	1,319,504	355,645	27
	Refuse Improve/Equip Replace	220,000	-	-	-	-	-	-	-	-	220,000	-	-
Total		1,539,504	184,723	12	170,922	355,645	23	-	-	-	1,539,504	355,645	23

(1) Prior years encumbrances closed (money not spent) as of January 31, 2019: \$ -

CHART R1

Budget, Revenues & Expenditures as of January 31, 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 January 31, 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	80,373	1,047,864	356,076	691,788	326,957	364,831	(275,703)	(555,697)
603	Water Improve/Equip Replace	276,833	-	276,833	250,000	526,833	-	526,833	8,000	518,833	250,000	242,000
Total		1,197,361	46,963	1,244,324	330,373	1,574,697	356,076	1,218,621	334,957	883,664	(25,703)	(313,697)

**Current Revenue as Compared to Annual Estimates
for the period ended January 31, 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	80,373	7	(1,092,427)	-	-	-	1,172,800	80,373	7
603	Water Improve/Equip Replace	-	-	-	-	250,000	250,000	100	250,000	250,000	100
Total		1,172,800	80,373	7	(1,092,427)	250,000	250,000	-	1,422,800	330,373	23

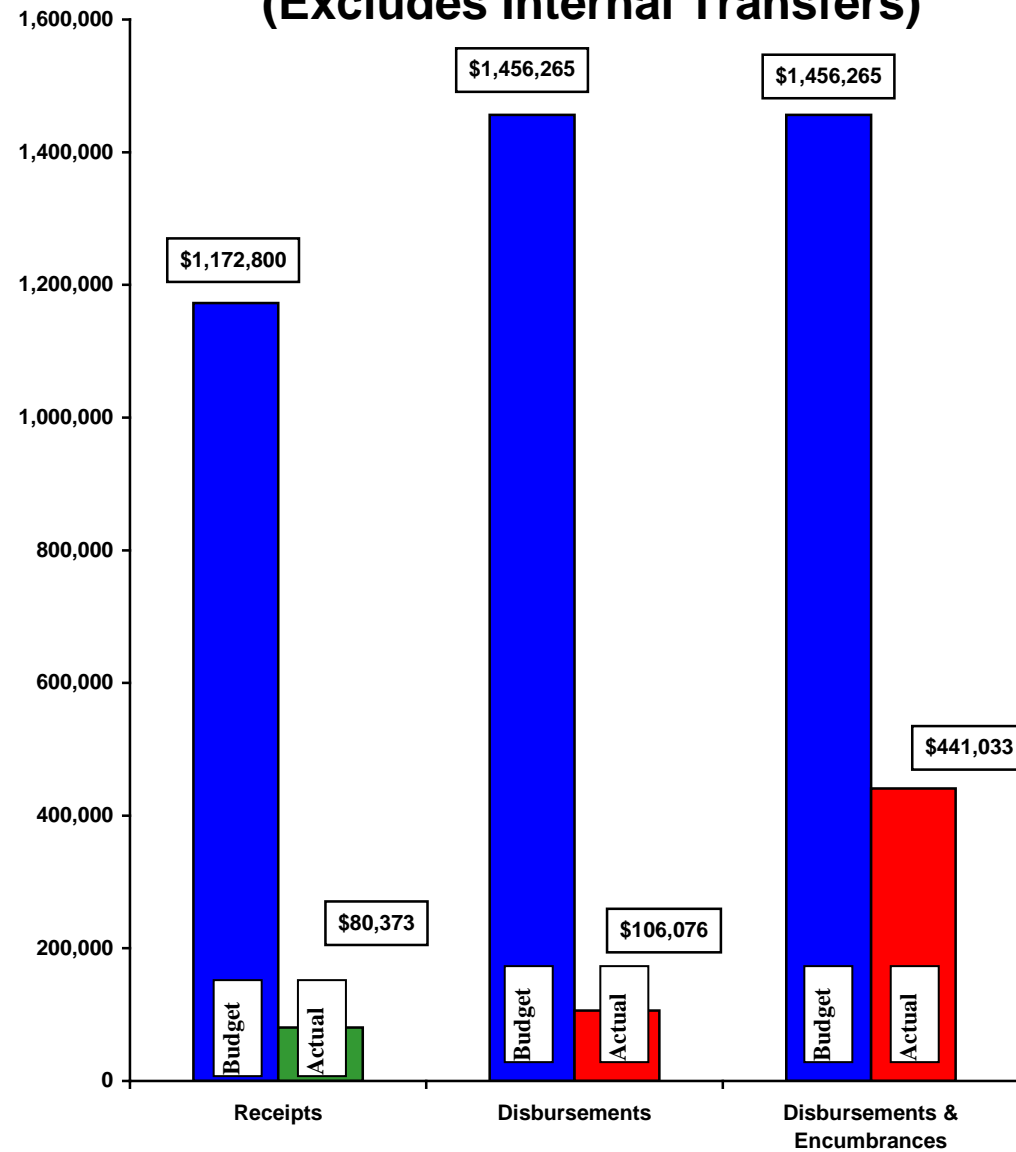
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended January 31, 2019**

#	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	106,076	9	326,957	433,033	37	250,000	250,000	100	1,416,265	683,033	48
603	Water Improve/Equip Replace	290,000	-	-	8,000	8,000	3	-	-	-	290,000	8,000	3
Total		1,456,265	106,076	7	334,957	441,033	30	250,000	250,000	-	1,706,265	691,033	40

(1) Prior years encumbrances closed (money not spent) as of January 31, 2019: \$ 626

CHART W1

Budget, Revenues & Expenditures as of January 31, 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 January 31, 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	142,805	1,217,690	253,496	964,194	329,252	634,942	(110,691)	(146,422)
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	342,805	1,746,757	253,496	1,493,261	379,362	1,113,899	89,309	53,578

**Current Revenue as Compared to Annual Estimates
for the period ended January 31, 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	142,805	8	(1,656,095)	-	-	-	1,798,900	142,805	8
608	Sewer Improve/Equip Replace	-	-	-	-	200,000	200,000	100	200,000	200,000	100
Total		1,798,900	142,805	8	(1,656,095)	200,000	200,000	-	1,998,900	342,805	17

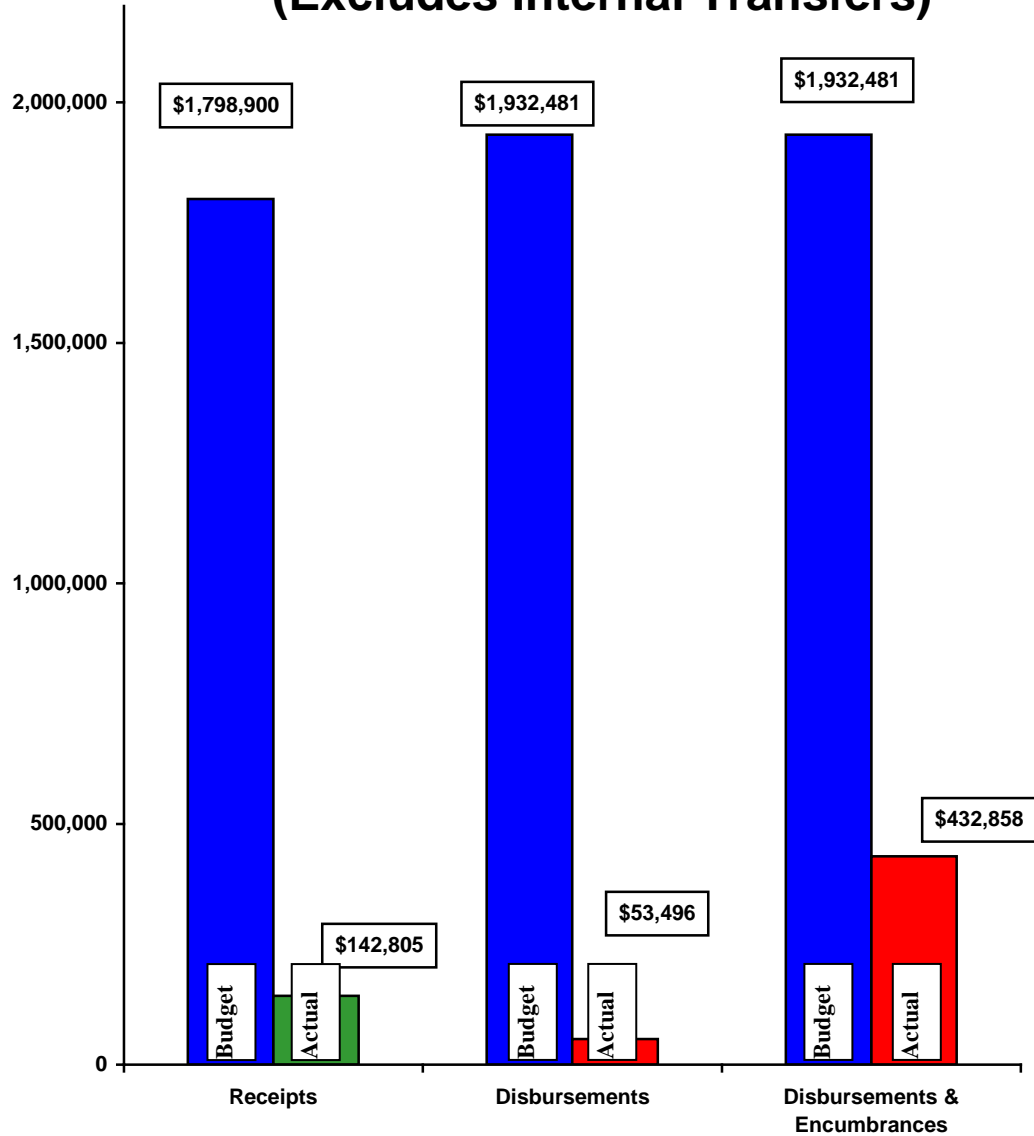
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended January 31, 2019**

#	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	53,496	3	329,252	382,748	21	200,000	200,000	100	2,032,371	582,748	29
608	Sewer Improve/Equip Replace	100,110	-	-	50,110	50,110	50	-	-	-	100,110	50,110	50
Total		1,932,481	53,496	3	379,362	432,858	22	200,000	200,000	-	2,132,481	632,858	30

(1) Prior years encumbrances closed (money not spent) as of January 31, 2019: \$ -

CHART S1

Budget, Revenues & Expenditures as of January 31, 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 January 31, 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	26,510	148,333	36,167	112,166	15,693	96,473	(9,657)	(23,705)
616	Stormwater Improve/Equip Replace	149,996	-	149,996	-	149,996	-	149,996	-	149,996	-	-
Total		270,174	1,645	271,819	26,510	298,329	36,167	262,162	15,693	246,469	(9,657)	(23,705)

**Current Revenue as Compared to Annual Estimates
for the period ended January 31, 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	26,510	8	(302,390)	-	-	-	328,900	26,510	8
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-
Total		328,900	26,510	8	(302,390)	-	-	-	328,900	26,510	8

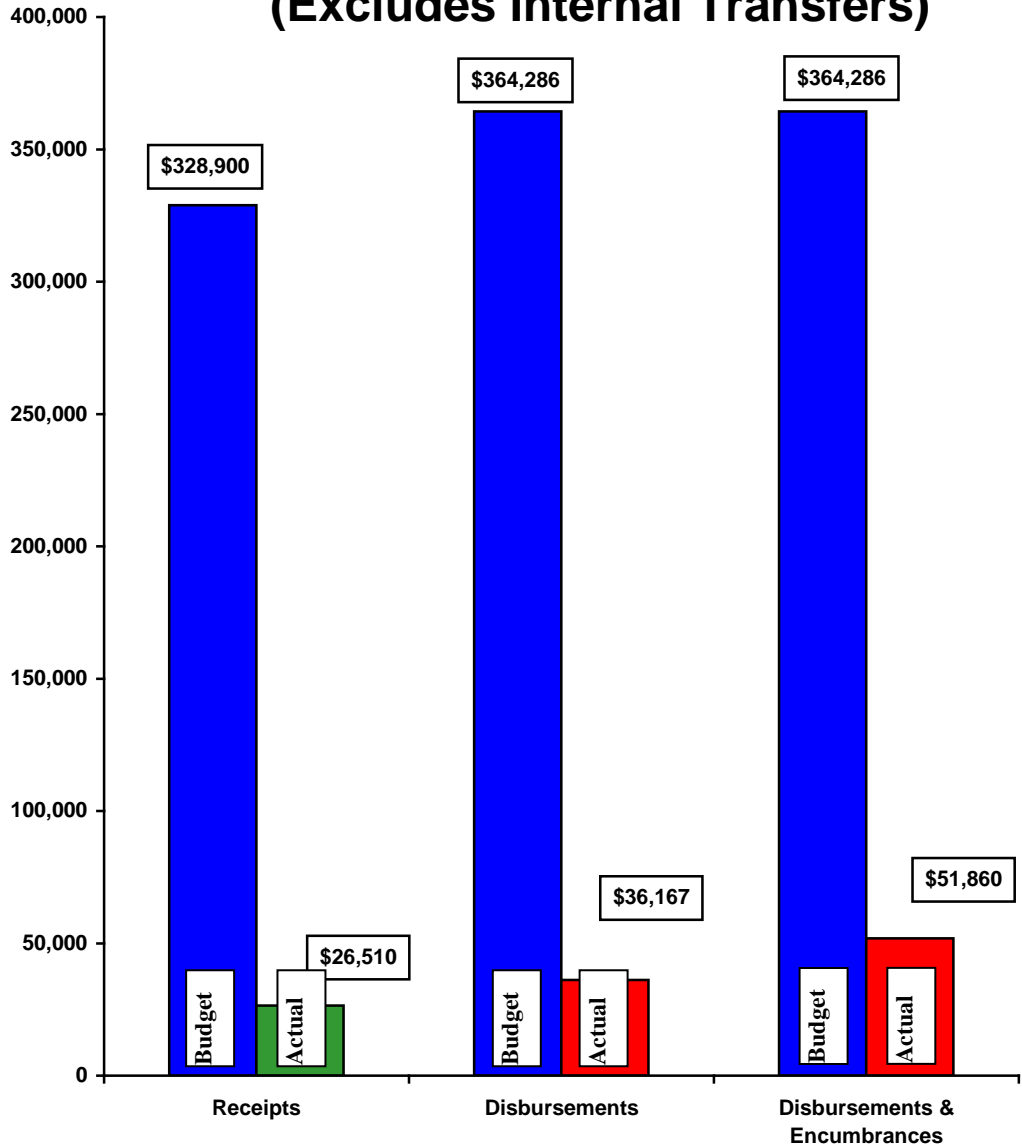
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended January 31, 2019**

#	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
615	Stormwater Utility	364,286	36,167	10	15,693	51,860	14	-	-	-	364,286	51,860	14
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-	-
Total		364,286	36,167	10	15,693	51,860	14	-	-	-	364,286	51,860	14

(1) Prior years encumbrances closed (money not spent) as of January 31, 2019: \$ -

CHART ST1

Budget, Revenues & Expenditures as of January 31, 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 – January

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

General City Services:

- Gross Income Tax collections are at 12.03% of the budgeted \$7.85M. April and May are our largest collection months. The gross and net 2019 collections are more than YTD January 2018 by 29.52% and 28.10%, 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 \$46,716; 1.78% of budget. The unusually large January 2018 real estate tax receipts are a result of property owners prepaying their real estate taxes because of the changes in federal tax law that took effect in 2018.
- General Fund revenues are 9% of budget and total General City Services revenues are 9% of budget.
- General Fund expenditures are at 10% of budget and total General City Services expenditures are 8% of budget.
- No unusual items in the month of January.

Refuse Fund:

- Refuse revenues and expenditures are approximately 7% and 12% of budget, respectively.
- No unusual items in the month of January.

Enterprise Funds:

- Water revenues and expenditures are approximately 7% and 7% of budget, respectively.
- Sewer revenues are 8% of budget while expenditures are 3% of budget. 70% of our 2018 costs are a result of payments to Dayton and Montgomery County for wastewater treatment.
- Stormwater revenues are 8% of budget while expenditures are 10%.
- No unusual items in the month of January.

Cindy