

Financial Reports



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

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended June 30, 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	6,732,818	12,792,064	5,947,805	6,844,259	601,996	6,242,263	785,013	235,073
Major Operating Funds												
220	Street Maintenance and Repair	500,000	28,672	528,672	723,850	1,252,522	604,776	647,746	147,746	500,000	119,074	-
228	Leisure Activity	500,000	3,069	503,069	677,261	1,180,330	495,279	685,051	173,916	511,135	181,982	11,135
230	Health	57,108	3,375	60,483	141,558	202,041	67,259	134,782	10,469	124,313	74,299	67,205
510	Sidewalk, Curb & Apron	200,000	66,907	266,907	113,805	380,712	583	380,129	242,324	137,805	113,222	(62,195)
308	Equipment Replacement	1,005,148	26,111	1,031,259	353,858	1,385,117	98,350	1,286,767	111,719	1,175,048	255,508	169,900
309	Capital Improvement	1,083,249	102,593	1,185,842	559,092	1,744,934	52,929	1,692,005	609,103	1,082,902	506,163	(347)
707	Service Center	100,000	2,600	102,600	480,165	582,765	300,143	282,622	182,622	100,000	180,022	-
Other Funds												
208	Bullock Endowment Trust	50,982	642	51,624	266	51,890	-	51,890	642	51,248	266	266
209	MLK Community Recognition	7,506	-	7,506	-	7,506	-	7,506	-	7,506	-	-
211	Smith Memorial Gardens	400,000	-	400,000	65,553	465,553	42,829	422,724	15,214	407,510	22,724	7,510
212	Indigent Drivers Alcohol Treatment	31,058	-	31,058	1,545	32,603	-	32,603	-	32,603	1,545	1,545
213	Enforcement and Education	9,707	-	9,707	-	9,707	-	9,707	-	9,707	-	-
214	Law Enforcement	23,245	646	23,891	1,667	25,558	194	25,364	510	24,854	1,473	1,609
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	10,738	-	10,738	54,580	65,318	18,743	46,575	17,970	28,605	35,837	17,867
217	Court Clerk Computerization	27,288	1,889	29,177	4,819	33,996	1,872	32,124	3,025	29,099	2,947	1,811
218	Court Computerization	34,883	-	34,883	2,226	37,109	1,524	35,585	1,202	34,383	702	(500)
219	Court Special Projects	18,069	12,672	30,741	3,724	34,465	-	34,465	12,672	21,793	3,724	3,724
224	State Highway Improvement	94,269	-	94,269	15,447	109,716	17,726	91,990	8,691	83,299	(2,279)	(10,970)
240	Public Safety Endowment	240,653	-	240,653	1,237	241,890	125	241,765	125	241,640	1,112	987
250	Special Projects	608,223	23,883	632,106	3,222	635,328	9,031	626,297	14,852	611,445	(5,809)	3,222
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	100,000	18,000	118,000	165,640	283,640	79,936	203,704	20,843	182,861	85,704	82,861
706	Self-Funding Insurance Trust	25,000	-	25,000	5,540	30,540	4,637	25,903	903	25,000	903	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	700	700	-	700	-	700	700	700
Total		11,134,316	343,115	11,477,431	10,108,573	21,586,004	7,743,741	13,842,263	2,176,544	11,665,719	2,364,832	531,403

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended June 30, 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	6,732,818	61	(4,248,301)	-	-	-	10,981,119	6,732,818	61
Major Operating Funds											
220	Street Maintenance and Repair	429,000	200,171	47	(228,829)	843,170	523,679	62	1,272,170	723,850	57
228	Leisure Activity	538,900	339,582	63	(199,318)	693,549	337,679	49	1,232,449	677,261	55
230	Health	155,444	141,558	91	(13,886)	-	-	-	155,444	141,558	91
510	Sidewalk, Curb & Apron	110,000	32,173	29	(77,827)	81,632	81,632	100	191,632	113,805	59
308	Equipment Replacement	-	-	-	-	553,932	353,858	64	553,932	353,858	64
309	Capital Improvement	-	-	-	-	559,092	559,092	100	559,092	559,092	100
707	Service Center	285,260	188,796	66	(96,464)	414,755	291,369	70	700,015	480,165	69
Other Funds											
208	Bullock Endowment Trust	600	266	44	(334)	-	-	-	600	266	44
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
211	Smith Memorial Gardens	57,200	38,123	67	(19,077)	54,865	27,430	50	112,065	65,553	59
212	Indigent Drivers Alcohol Treatment	2,500	1,545	62	(955)	-	-	-	2,500	1,545	62
213	Enforcement and Education	500	-	-	(500)	-	-	-	500	-	-
214	Law Enforcement	-	1,667	-	1,667	-	-	-	-	1,667	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-
216	Police Pension	95,369	54,580	57	(40,789)	-	-	-	95,369	54,580	57
217	Court Clerk Computerization	7,000	4,819	69	(2,181)	-	-	-	7,000	4,819	69
218	Court Computerization	4,000	2,226	56	(1,774)	-	-	-	4,000	2,226	56
219	Court Special Projects	6,000	3,724	62	(2,276)	-	-	-	6,000	3,724	62
224	State Highway Improvement	32,200	15,447	48	(16,753)	-	-	-	32,200	15,447	48
240	Public Safety Endowment	2,800	1,237	44	(1,563)	-	-	-	2,800	1,237	44
250	Special Projects	110,000	3,222	3	(106,778)	-	-	-	110,000	3,222	3
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	190,000	165,640	87	(24,360)	-	-	-	190,000	165,640	87
706	Self-Funding Insurance Trust	-	-	-	-	17,500	5,540	32	17,500	5,540	32
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	700	35	(1,300)	-	-	-	2,000	700	35
Total		13,009,892	7,928,294	61	(5,081,598)	3,218,495	2,180,279	68	16,228,387	10,108,573	62

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended June 30, 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	3,914,395	47	601,996	4,516,391	54	2,841,946	2,033,410	72	11,154,477	6,549,801	59
Major Operating Funds													
220	Street Maintenance and Repair	1,089,052	483,135	44	147,746	630,881	58	175,029	121,641	70	1,264,081	752,522	60
228	Leisure Activity	1,167,281	492,628	42	173,916	666,544	57	3,260	2,651	81	1,170,541	669,195	57
230	Health	143,925	64,608	45	10,469	75,077	52	3,260	2,651	81	147,185	77,728	53
510	Sidewalk, Curb & Apron	243,607	583	-	242,324	242,907	100	-	-	-	243,607	242,907	100
308	Equipment Replacement	390,112	98,350	25	111,719	210,069	54	-	-	-	390,112	210,069	54
309	Capital Improvement	742,593	52,929	7	609,103	662,032	89	-	-	-	742,593	662,032	89
707	Service Center	702,615	300,143	43	182,622	482,765	69	-	-	-	702,615	482,765	69
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	42,829	38	15,214	58,043	52	-	-	-	112,065	58,043	52
212	Indigent Drivers Alcohol Treatment	1,500	-	-	-	-	-	-	-	-	1,500	-	-
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	3,146	194	6	510	704	22	-	-	-	3,146	704	22
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	96,525	18,743	19	17,970	36,713	38	-	-	-	96,525	36,713	38
217	Court Clerk Computerization	13,390	1,872	14	3,025	4,897	37	-	-	-	13,390	4,897	37
218	Court Computerization	9,000	1,524	17	1,202	2,726	30	-	-	-	9,000	2,726	30
219	Court Special Projects	22,671	-	-	12,672	12,672	56	-	-	-	22,671	12,672	56
224	State Highway Improvement	33,100	17,726	54	8,691	26,417	80	-	-	-	33,100	26,417	80
240	Public Safety Endowment	34,000	125	-	125	250	1	-	-	-	34,000	250	1
250	Special Projects	23,883	9,031	38	14,852	23,883	100	-	-	-	23,883	23,883	100
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	170,900	79,936	47	20,843	100,779	59	-	-	-	170,900	100,779	59
706	Self-Funding Insurance Trust	17,500	4,637	27	903	5,540	32	-	-	-	17,500	5,540	32
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	-	-	-	-	-	-	-	-	2,000	-	-
Total		13,335,038 (1)	5,583,388	42	2,176,544	7,759,932	58	3,023,495	2,160,353	71	16,358,533	9,920,285	61

(1) Prior years encumbrances closed (money not spent) as of June 30, 2019:

\$ 2,938

CHART NE3

GENERAL FUND RECEIPTS

5-YEAR HISTORY

YTD at June 30, 2019

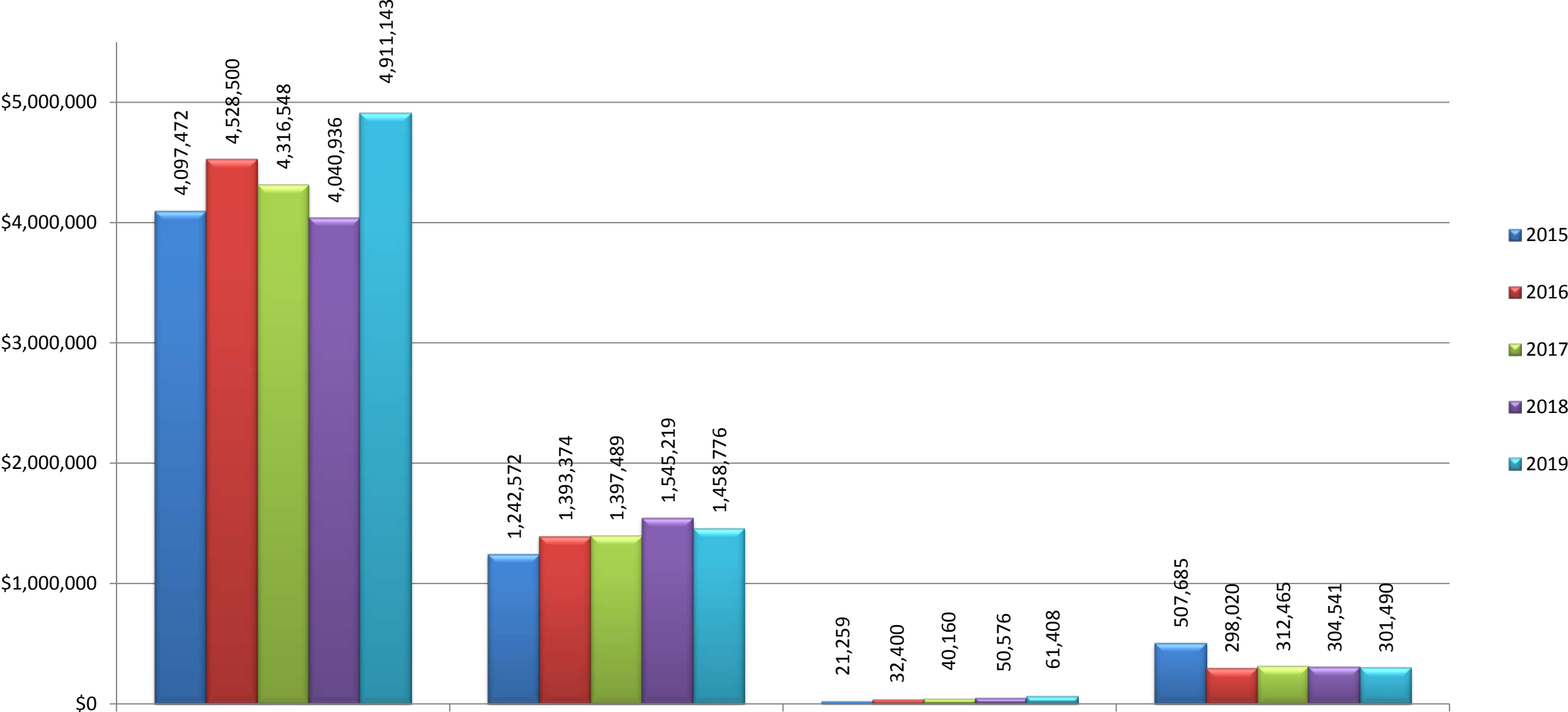
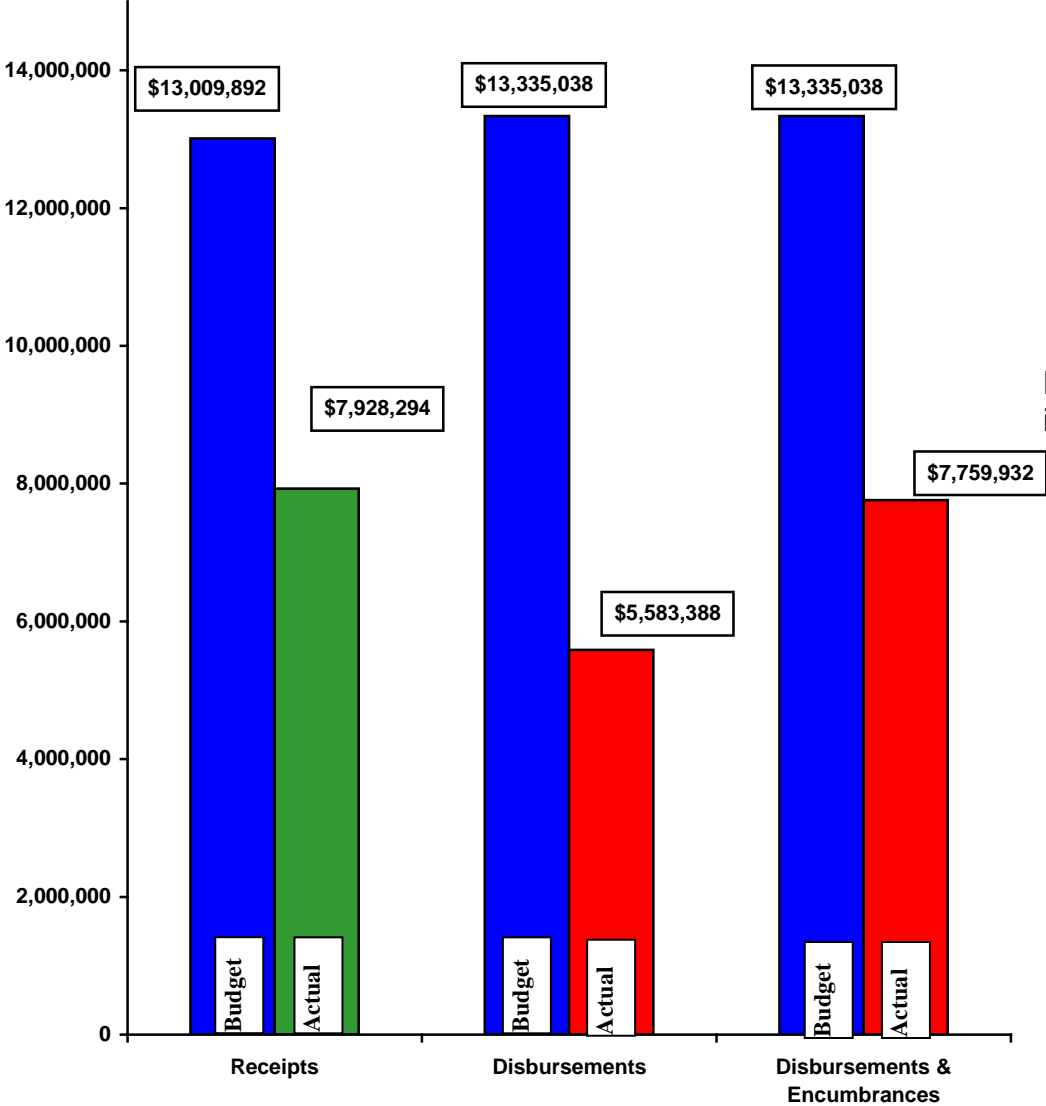


Chart NE4

Budget, Revenues & Expenditures as of June 30, 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 June 30, 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	672,582	1,214,119	669,853	544,266	122,852	421,414	2,729	(113,286)
Total		534,700	6,837	541,537	672,582	1,214,119	669,853	544,266	122,852	421,414	2,729	(113,286)

**Current Revenue as Compared to Annual Estimates
for the period ended June 30, 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	672,582	49	(702,818)	-	-	-	1,375,400	672,582	49
Total		1,375,400	672,582	49	(702,818)	-	-	-	1,375,400	672,582	49

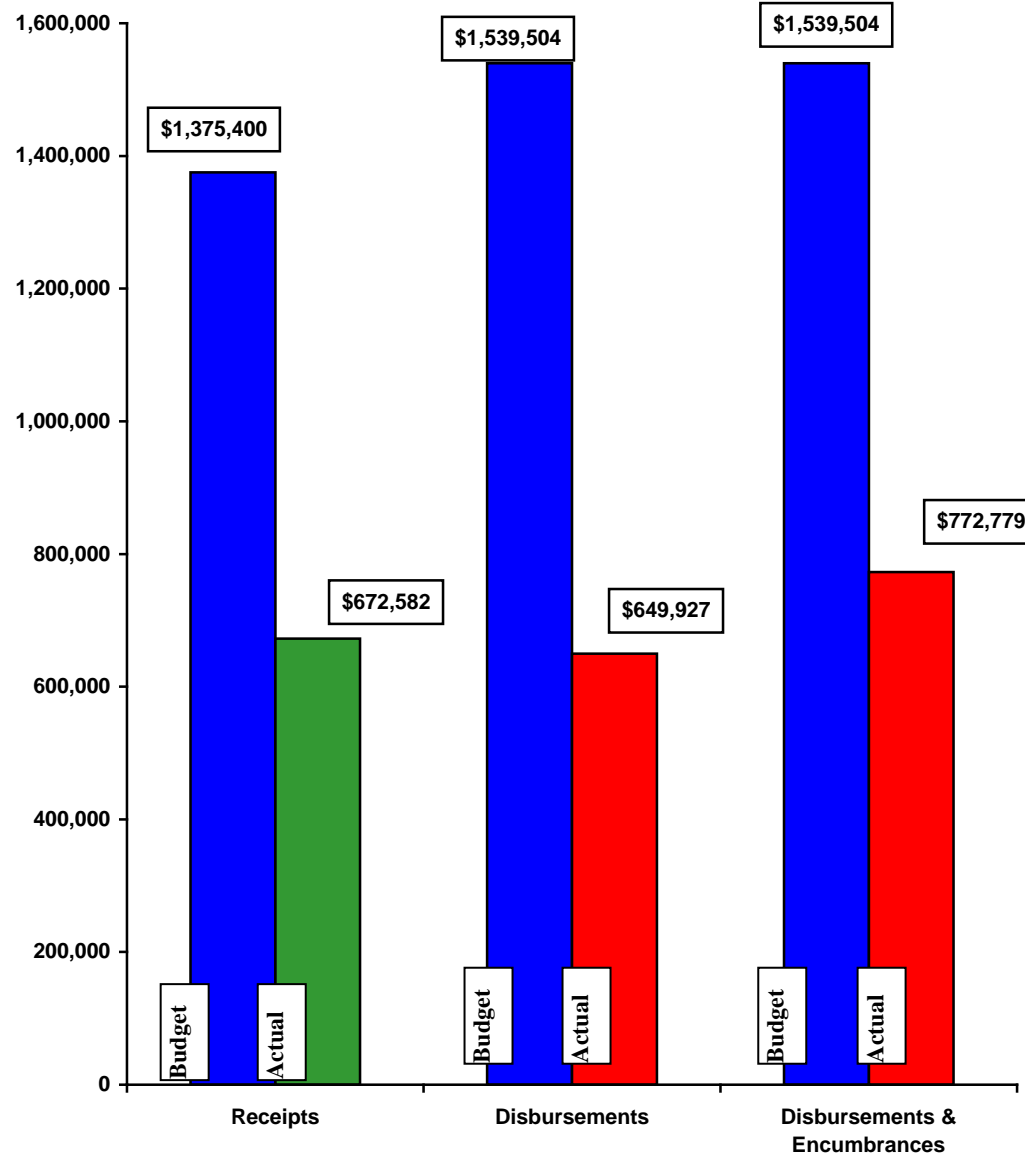
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended June 30, 2019**

#	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	649,927	49	102,852	752,779	57	-	19,926	-	1,319,504	772,705	59
	Refuse Improve/Equip Replace	220,000	-	-	20,000	20,000	9	-	-	-	220,000	20,000	9
Total		1,539,504	649,927	42	122,852	772,779	50	-	19,926	-	1,539,504	792,705	51

(1) Prior years encumbrances closed (money not spent) as of June 30, 2019: \$ -

CHART R1

Budget, Revenues & Expenditures as of June 30, 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 June 30, 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	532,014	1,499,505	724,507	774,998	247,664	527,334	(192,493)	(393,194)
603	Water Improve/Equip Replace	276,833	-	276,833	250,000	526,833	29,919	496,914	128,000	368,914	220,081	92,081
Total		1,197,361	46,963	1,244,324	782,014	2,026,338	754,426	1,271,912	375,664	896,248	27,588	(301,113)

**Current Revenue as Compared to Annual Estimates
for the period ended June 30, 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	532,014	45	(640,786)	-	-	-	1,172,800	532,014	45
603	Water Improve/Equip Replace	-	-	-	-	250,000	250,000	100	250,000	250,000	100
Total		1,172,800	532,014	45	(640,786)	250,000	250,000	-	1,422,800	782,014	55

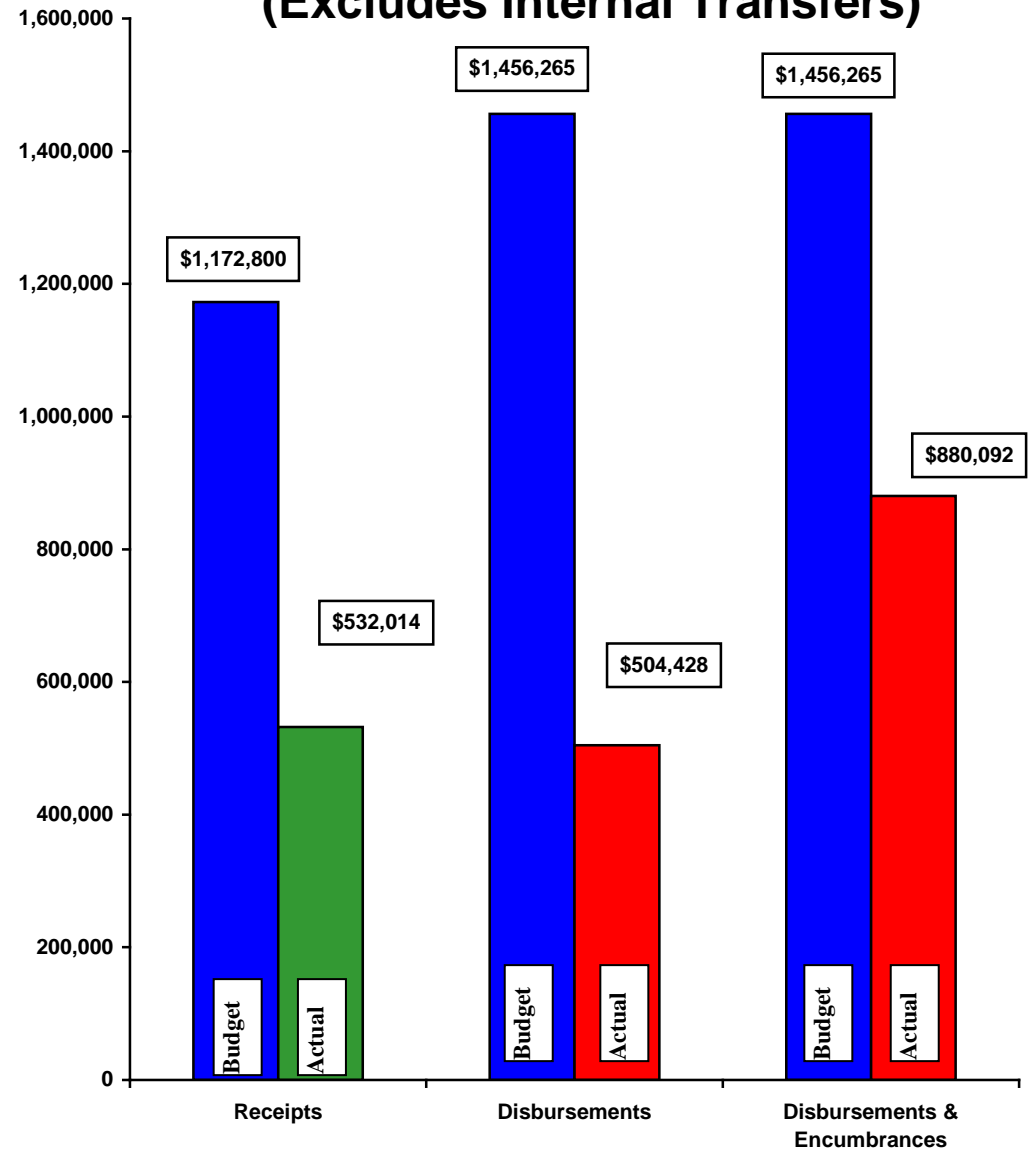
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended June 30, 2019**

#	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	474,509	41	247,664	722,173	62	250,000	250,000	100	1,416,265	972,173	69
603	Water Improve/Equip Replace	290,000	29,919	10	128,000	157,919	54	-	-	-	290,000	157,919	54
Total		1,456,265	504,428	35	375,664	880,092	60	250,000	250,000	-	1,706,265	1,130,092	66

(1) Prior years encumbrances closed (money not spent) as of June 30, 2019: \$ 817

CHART W1

Budget, Revenues & Expenditures as of June 30, 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 June 30, 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	901,284	1,976,169	817,498	1,158,671	31,643	1,127,028	83,786	345,664
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	1,101,284	2,505,236	817,498	1,687,738	81,753	1,605,985	283,786	545,664

**Current Revenue as Compared to Annual Estimates
for the period ended June 30, 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	901,284	50	(897,616)	-	-	-	1,798,900	901,284	50
608	Sewer Improve/Equip Replace	-	-	-	-	200,000	200,000	100	200,000	200,000	100
Total		1,798,900	901,284	50	(897,616)	200,000	200,000	-	1,998,900	1,101,284	55

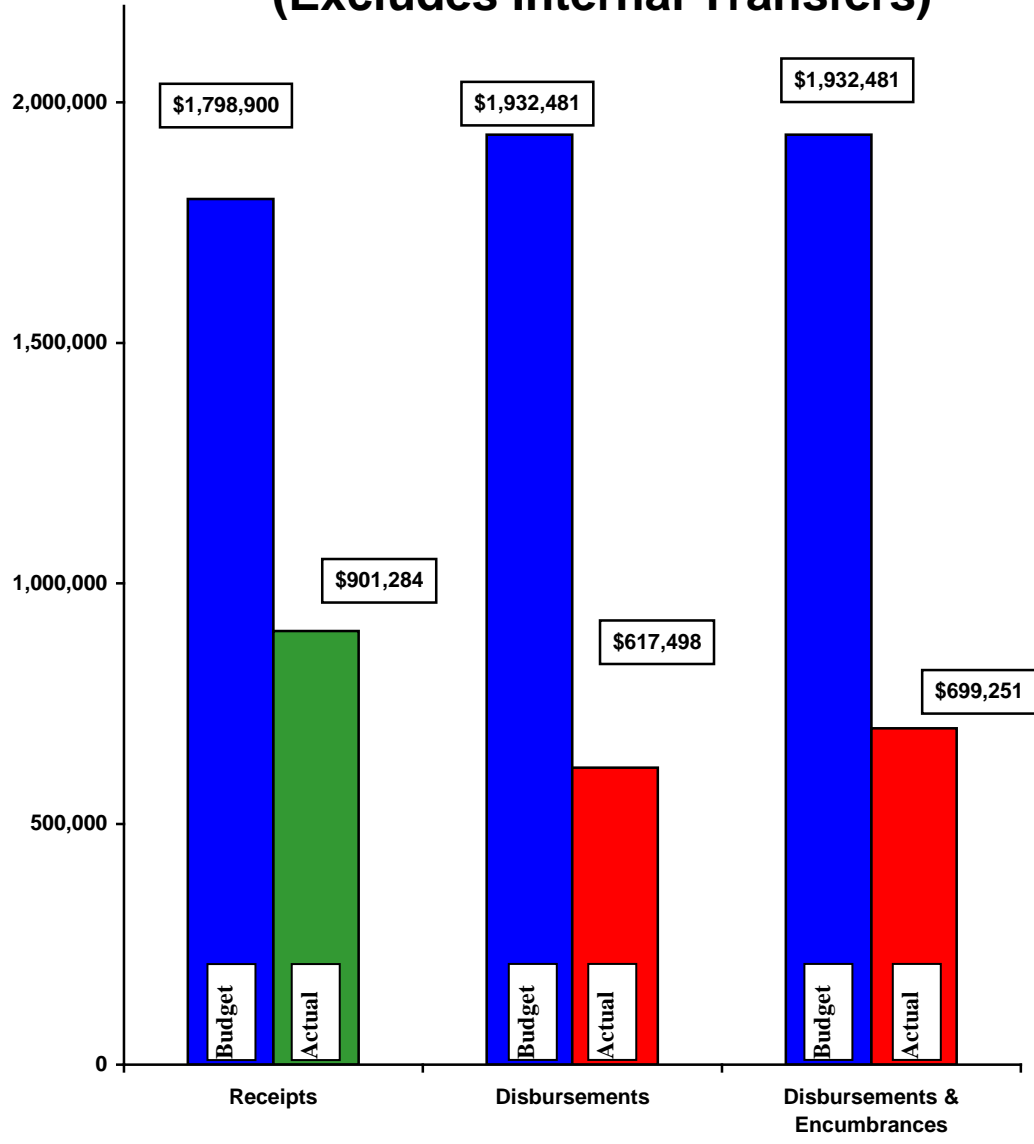
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended June 30, 2019**

#	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	617,498	34	31,643	649,141	35	200,000	200,000	100	2,032,371	849,141	42
608	Sewer Improve/Equip Replace	100,110	-	-	50,110	50,110	50	-	-	-	100,110	50,110	50
Total		1,932,481	617,498	32	81,753	699,251	36	200,000	200,000	-	2,132,481	899,251	42

(1) Prior years encumbrances closed (money not spent) as of June 30, 2019: \$ 37,778

CHART S1

**Budget, Revenues & Expenditures
as of June 30, 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 June 30, 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	164,259	286,082	139,494	146,588	13,487	133,101	24,765	12,923
616	Stormwater Improve/Equip Replace	149,996	-	149,996	-	149,996	-	149,996	-	149,996	-	-
Total		270,174	1,645	271,819	164,259	436,078	139,494	296,584	13,487	283,097	24,765	12,923

**Current Revenue as Compared to Annual Estimates
for the period ended June 30, 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	164,259	50	(164,641)	-	-	-	328,900	164,259	50
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-
Total		328,900	164,259	50	(164,641)	-	-	-	328,900	164,259	50

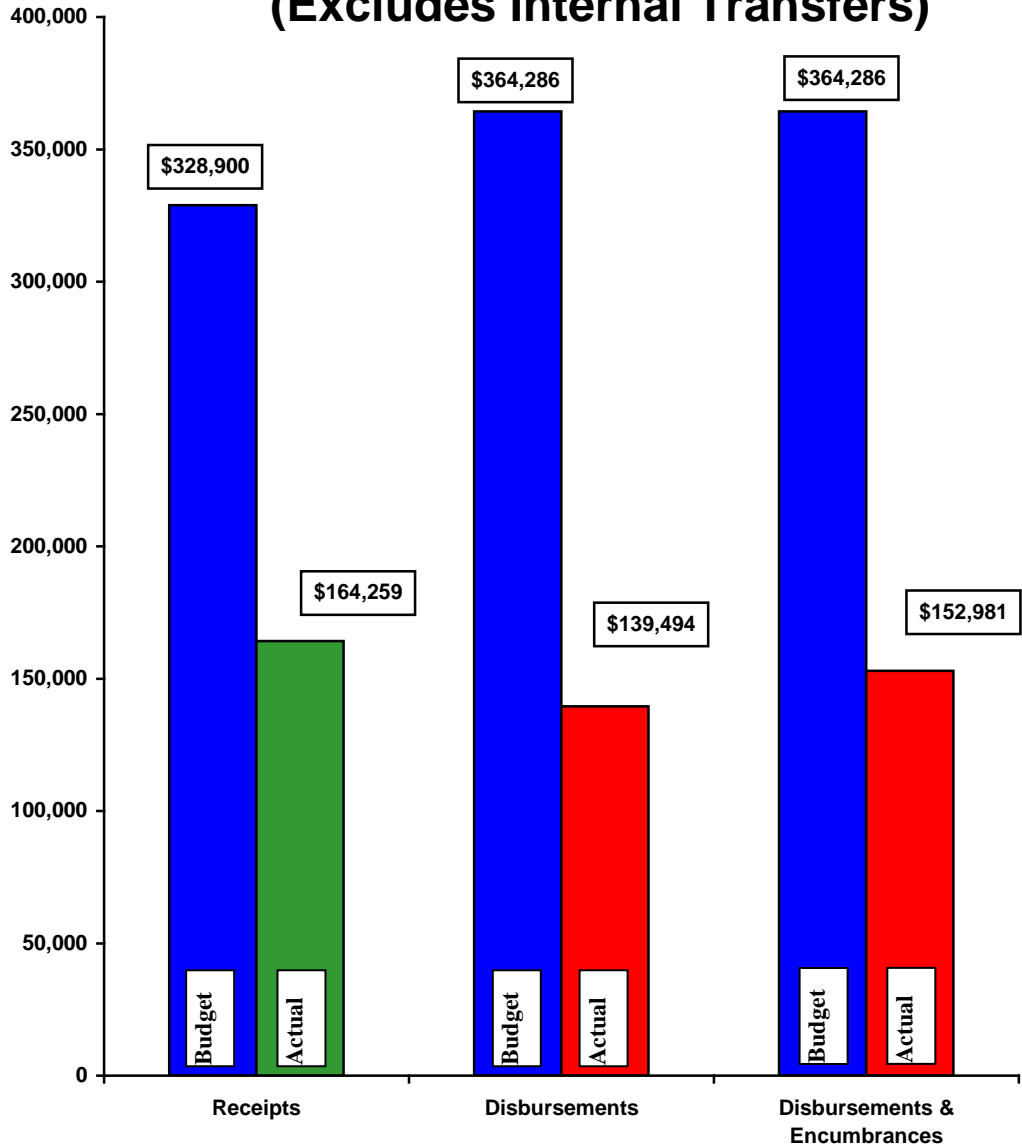
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended June 30, 2019**

#	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	139,494	38	13,487	152,981	42	-	-	-	364,286	152,981	42
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-	-
Total		364,286	139,494	38	13,487	152,981	42	-	-	-	364,286	152,981	42

(1) Prior years encumbrances closed (money not spent) as of June 30, 2019: \$ -

CHART ST1

Budget, Revenues & Expenditures as of June 30, 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 – June

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

General City Services:

- Gross Income Tax collections are at 63.81% of the budgeted \$7.85M. April and May are our largest collection months. The gross and net 2019 collections are greater than YTD June 2018 by 20.23% and 21.53%, respectively.
- Our Real Estate tax collections total \$1,458,776; 55.73% of budget.
- General Fund revenues are 61% of budget and total General City Services revenues are 61% of budget.
- We received the human services levy monies of \$116,289 in June.
- General Fund expenditures are at 47% of budget and total General City Services expenditures are 42% of budget.
- No unusual items in the month of June.

Refuse Fund:

- Refuse revenues and expenditures are approximately 49% and 42% of budget, respectively.
- No unusual items in the month of June.

Enterprise Funds:

- Water revenues and expenditures are approximately 45% and 35% of budget, respectively.
- Sanitary Sewer revenues are 50% of budget while expenditures are 32% of budget. 70% of our 2018 costs were a result of payments to Dayton and Montgomery County for wastewater treatment.
- Stormwater revenues are 50% of budget while expenditures are 38%.
- No unusual items in the month of June.

Cindy