

Financial Reports



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

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended July 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	8,156,700	14,215,946	6,658,181	7,557,765	411,795	7,145,970	1,498,519	1,138,780
Major Operating Funds												
220	Street Maintenance and Repair	500,000	28,672	528,672	790,372	1,319,044	720,214	598,830	98,830	500,000	70,158	-
228	Leisure Activity	500,000	3,069	503,069	734,069	1,237,138	601,707	635,431	135,431	500,000	132,362	-
230	Health	57,108	3,375	60,483	145,251	205,734	77,423	128,311	6,864	121,447	67,828	64,339
510	Sidewalk, Curb & Apron	200,000	66,907	266,907	113,648	380,555	42,750	337,805	200,157	137,648	70,898	(62,352)
308	Equipment Replacement	1,005,148	26,111	1,031,259	353,858	1,385,117	111,937	1,273,180	98,132	1,175,048	241,921	169,900
309	Capital Improvement	1,083,249	102,593	1,185,842	559,092	1,744,934	199,934	1,545,000	709,818	835,182	359,158	(248,067)
707	Service Center	100,000	2,600	102,600	499,421	602,021	350,523	251,498	151,131	100,367	148,898	367
Other Funds												
208	Bullock Endowment Trust	50,982	642	51,624	395	52,019	-	52,019	642	51,377	395	395
209	MLK Community Recognition	7,506	-	7,506	-	7,506	-	7,506	-	7,506	-	-
211	Smith Memorial Gardens	400,000	-	400,000	67,020	467,020	55,781	411,239	9,569	401,670	11,239	1,670
212	Indigent Drivers Alcohol Treatment	31,058	-	31,058	1,723	32,781	-	32,781	-	32,781	1,723	1,723
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	83,059	93,797	18,743	75,054	17,971	57,083	64,316	46,345
217	Court Clerk Computerization	27,288	1,889	29,177	5,611	34,788	1,944	32,844	2,953	29,891	3,667	2,603
218	Court Computerization	34,883	-	34,883	2,498	37,381	1,832	35,549	889	34,660	666	(223)
219	Court Special Projects	18,069	12,672	30,741	4,225	34,966	-	34,966	12,672	22,294	4,225	4,225
224	State Highway Improvement	94,269	-	94,269	18,130	112,399	18,532	93,867	7,885	85,982	(402)	(8,287)
240	Public Safety Endowment	240,653	-	240,653	1,827	242,480	125	242,355	125	242,230	1,702	1,577
250	Special Projects	608,223	23,883	632,106	4,752	636,858	9,031	627,827	14,852	612,975	(4,279)	4,752
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	100,000	18,000	118,000	165,640	283,640	91,314	192,326	72,465	119,861	74,326	19,861
706	Self-Funding Insurance Trust	25,000	-	25,000	6,339	31,339	5,705	25,634	634	25,000	634	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	1,050	1,050	-	1,050	-	1,050	1,050	1,050
Total		11,134,316	343,115	11,477,431	11,716,347	23,193,778	8,965,870	14,227,908	1,953,325	12,274,583	2,750,477	1,140,267

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended July 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	8,156,700	74	(2,824,419)	-	-	-	10,981,119	8,156,700	74
Major Operating Funds											
220	Street Maintenance and Repair	429,000	234,004	55	(194,996)	843,170	556,368	66	1,272,170	790,372	62
228	Leisure Activity	538,900	368,523	68	(170,377)	693,549	365,546	53	1,232,449	734,069	60
230	Health	155,444	145,251	93	(10,193)	-	-	-	155,444	145,251	93
510	Sidewalk, Curb & Apron	110,000	32,016	29	(77,984)	81,632	81,632	100	191,632	113,648	59
308	Equipment Replacement	-	-	-	-	578,932	353,858	61	578,932	353,858	61
309	Capital Improvement	-	-	-	-	799,092	559,092	70	799,092	559,092	70
707	Service Center	285,260	197,158	69	(88,102)	414,755	302,263	73	700,015	499,421	71
Other Funds											
208	Bullock Endowment Trust	600	395	66	(205)	-	-	-	600	395	66
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
211	Smith Memorial Gardens	57,200	39,590	69	(17,610)	54,865	27,430	50	112,065	67,020	60
212	Indigent Drivers Alcohol Treatment	2,500	1,723	69	(777)	-	-	-	2,500	1,723	69
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	83,059	87	(12,310)	-	-	-	95,369	83,059	87
217	Court Clerk Computerization	7,000	5,611	80	(1,389)	-	-	-	7,000	5,611	80
218	Court Computerization	4,000	2,498	62	(1,502)	-	-	-	4,000	2,498	62
219	Court Special Projects	6,000	4,225	70	(1,775)	-	-	-	6,000	4,225	70
224	State Highway Improvement	32,200	18,130	56	(14,070)	-	-	-	32,200	18,130	56
240	Public Safety Endowment	2,800	1,827	65	(973)	-	-	-	2,800	1,827	65
250	Special Projects	110,000	4,752	4	(105,248)	-	-	-	110,000	4,752	4
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	6,339	36	17,500	6,339	36
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	1,050	53	(950)	-	-	-	2,000	1,050	53
Total		13,009,892	9,463,819	73	(3,546,073)	3,483,495	2,252,528	65	16,493,387	11,716,347	71

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended July 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	4,557,342	55	411,795	4,969,137	60	2,841,946	2,100,839	74	11,154,477	7,069,976	63
Major Operating Funds													
220	Street Maintenance and Repair	1,089,052	593,865	55	98,830	692,695	64	175,029	126,349	72	1,264,081	819,044	65
228	Leisure Activity	1,167,281	599,000	51	135,431	734,431	63	3,260	2,707	83	1,170,541	737,138	63
230	Health	143,925	74,716	52	6,864	81,580	57	3,260	2,707	83	147,185	84,287	57
510	Sidewalk, Curb & Apron	243,607	42,750	18	200,157	242,907	100	-	-	-	243,607	242,907	100
308	Equipment Replacement	390,112	111,937	29	98,132	210,069	54	-	-	-	390,112	210,069	54
309	Capital Improvement	982,593	199,934	20	709,818	909,752	93	-	-	-	982,593	909,752	93
707	Service Center	702,615	350,523	50	151,131	501,654	71	-	-	-	702,615	501,654	71
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	55,781	50	9,569	65,350	58	-	-	-	112,065	65,350	58
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	17,971	36,714	38	-	-	-	96,525	36,714	38
217	Court Clerk Computerization	13,390	1,944	15	2,953	4,897	37	-	-	-	13,390	4,897	37
218	Court Computerization	9,000	1,832	20	889	2,721	30	-	-	-	9,000	2,721	30
219	Court Special Projects	22,671	-	-	12,672	12,672	56	-	-	-	22,671	12,672	56
224	State Highway Improvement	33,100	18,532	56	7,885	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	91,314	53	72,465	163,779	96	-	-	-	170,900	163,779	96
706	Self-Funding Insurance Trust	17,500	5,705	33	634	6,339	36	-	-	-	17,500	6,339	36
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	-	-	-	-	-	-	-	-	2,000	-	-
Total		13,575,038	(1) 6,733,268	50	1,953,325	8,686,593	64	3,023,495	2,232,602	74	16,598,533	10,919,195	66

(1) Prior years encumbrances closed (money not spent) as of July 31, 2019:

\$ 5,660

CHART NE3

GENERAL FUND RECEIPTS

5-YEAR HISTORY

YTD at July 31, 2019

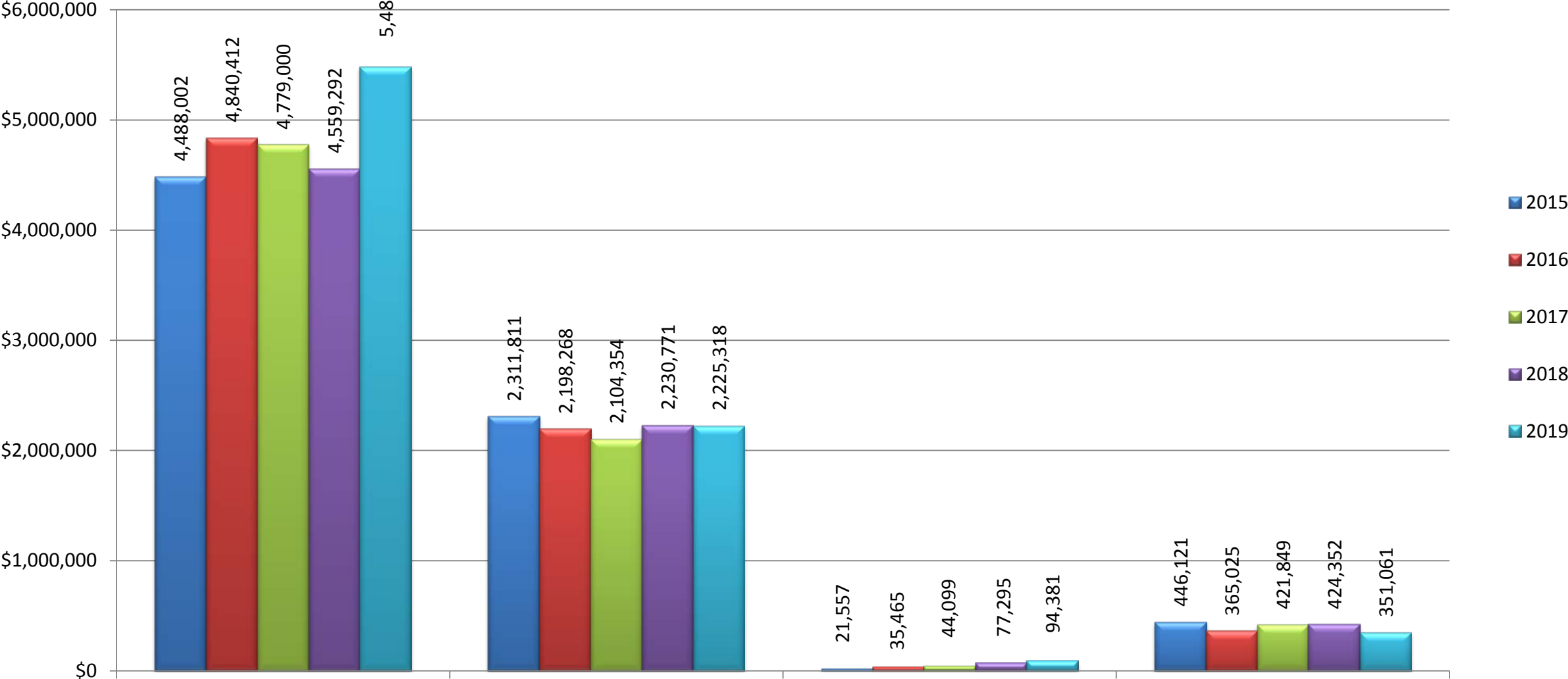
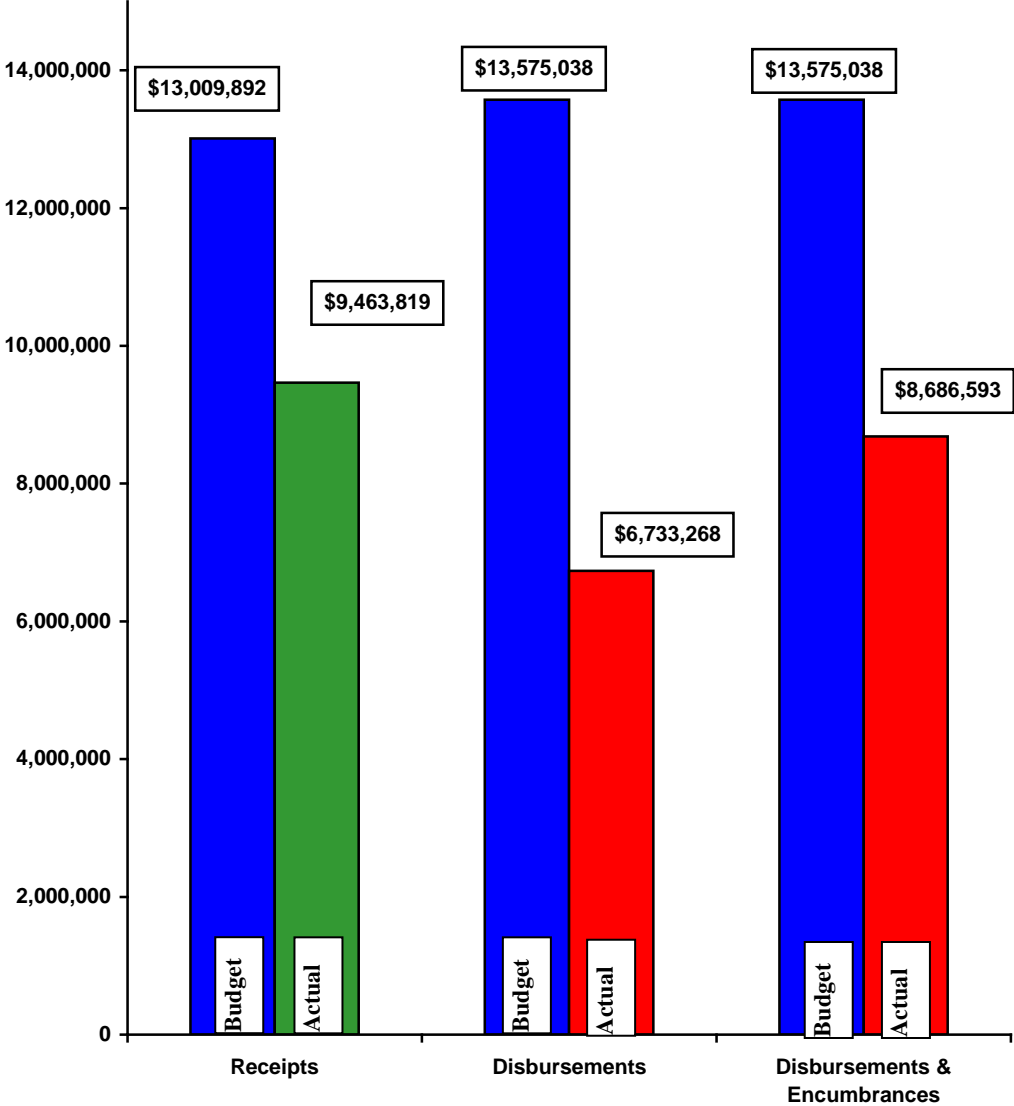


Chart NE4

Budget, Revenues & Expenditures as of July 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 July 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	791,949	1,333,486	752,920	580,566	103,496	477,070	39,029	(57,630)
Total		534,700	6,837	541,537	791,949	1,333,486	752,920	580,566	103,496	477,070	39,029	(57,630)

**Current Revenue as Compared to Annual Estimates
for the period ended July 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	791,949	58	(583,451)	-	-	-	1,375,400	791,949	58
Total		1,375,400	791,949	58	(583,451)	-	-	-	1,375,400	791,949	58

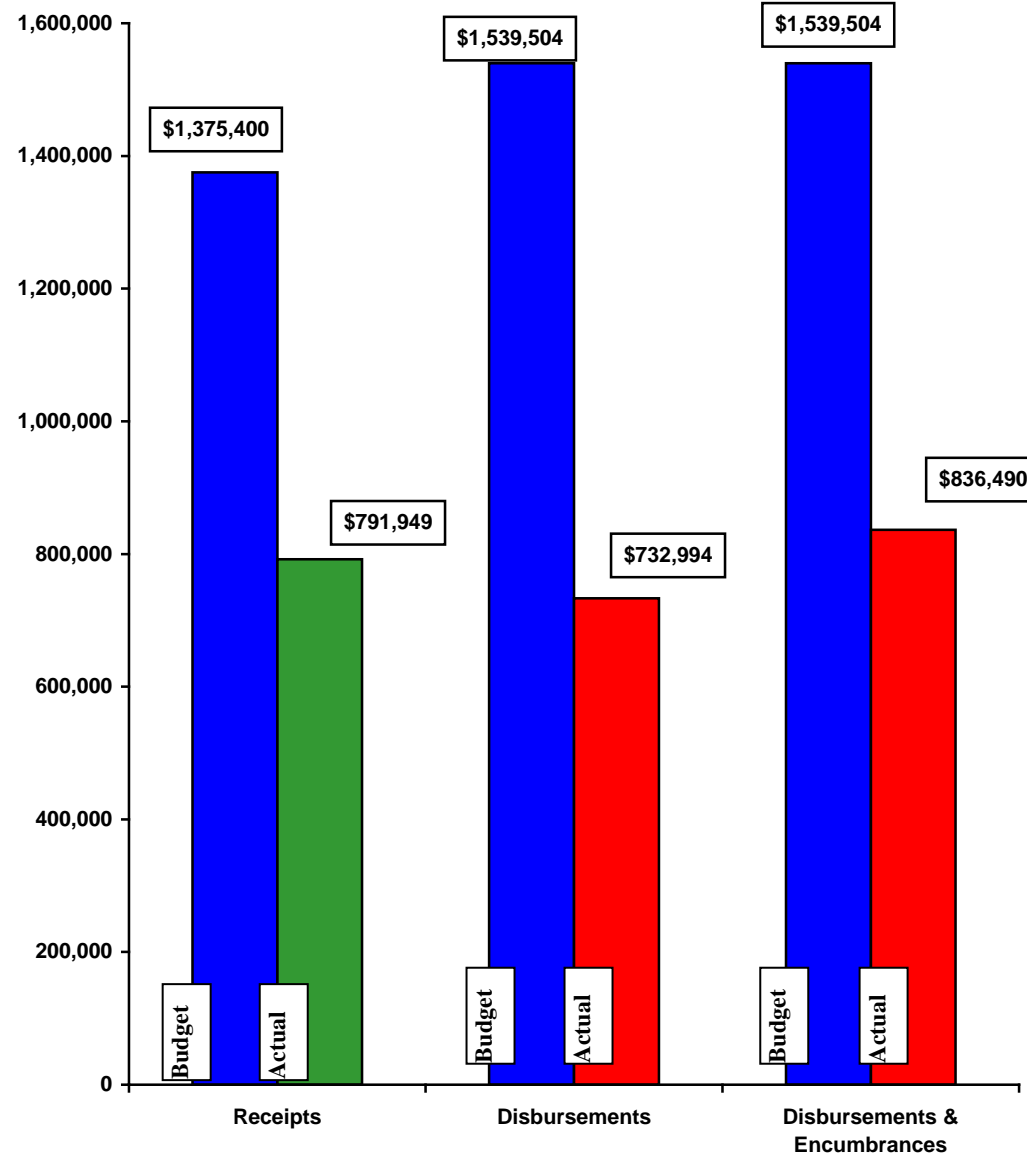
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended July 31, 2019**

#	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	732,994	56	83,496	816,490	62	-	19,926	-	1,319,504	836,416	63
	Refuse Improve/Equip Replace	220,000	-	-	20,000	20,000	9	-	-	-	220,000	20,000	9
Total		1,539,504	732,994	48	103,496	836,490	54	-	19,926	-	1,539,504	856,416	56

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

CHART R1

Budget, Revenues & Expenditures as of July 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 July 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	636,681	1,604,172	806,307	797,865	201,164	596,701	(169,626)	(323,827)
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	886,681	2,131,005	836,226	1,294,779	329,164	965,615	50,455	(231,746)

**Current Revenue as Compared to Annual Estimates
for the period ended July 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	636,682	54	(536,118)	-	-	-	1,172,800	636,682	54
603	Water Improve/Equip Replace	-	-	-	-	250,000	250,000	100	250,000	250,000	100
Total		1,172,800	636,682	54	(536,118)	250,000	250,000	-	1,422,800	886,682	62

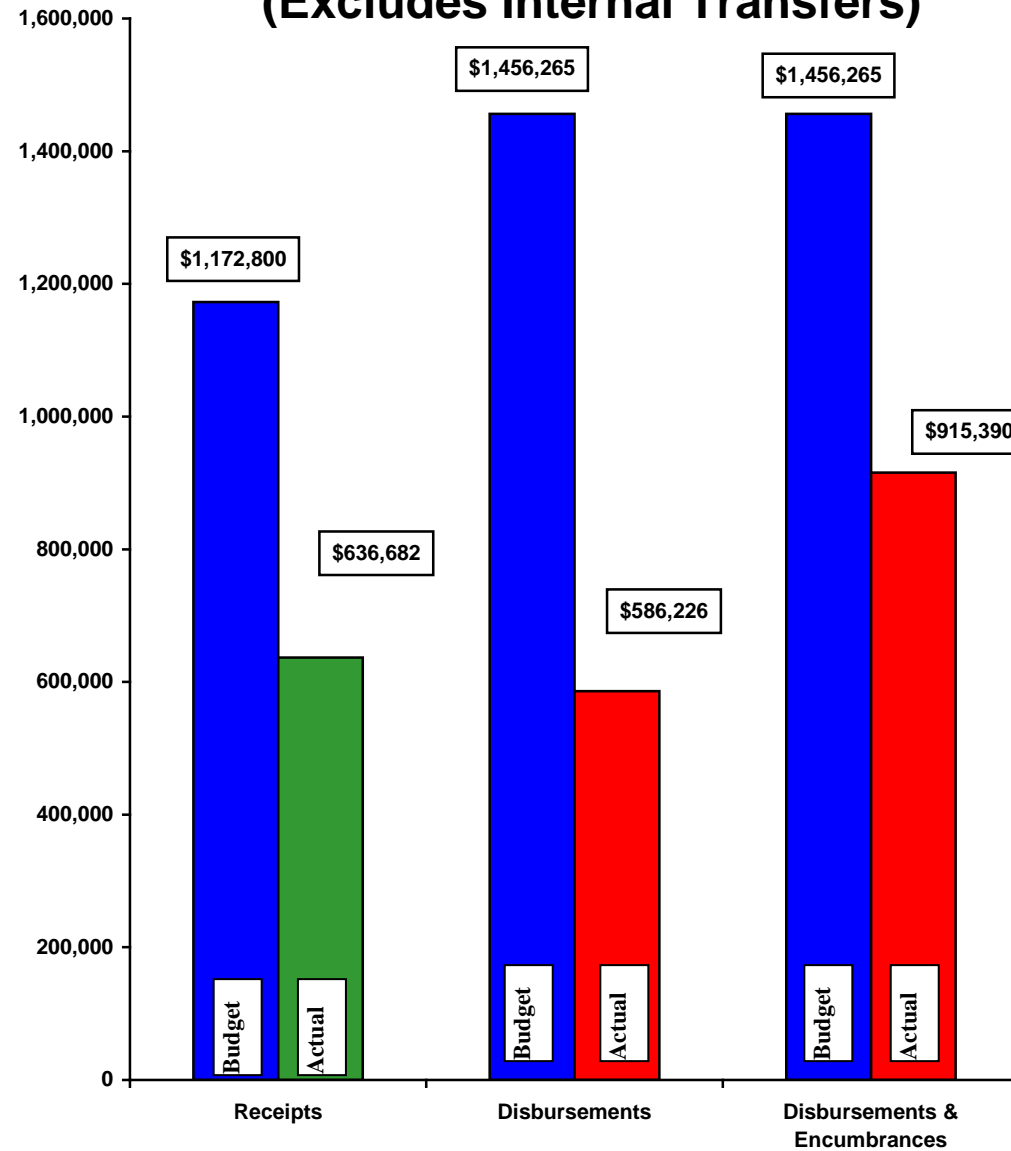
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended July 31, 2019**

#	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	556,307	48	201,164	757,471	65	250,000	250,000	100	1,416,265	1,007,471	71
603	Water Improve/Equip Replace	290,000	29,919	10	128,000	157,919	54	-	-	-	290,000	157,919	54
Total		1,456,265	586,226	40	329,164	915,390	63	250,000	250,000	-	1,706,265	1,165,390	68

(1) Prior years encumbrances closed (money not spent) as of July 31, 2019: \$ 817

CHART W1

Budget, Revenues & Expenditures as of July 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 July 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	1,061,834	2,136,719	940,069	1,196,650	24,895	1,171,755	121,765	390,391
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	1,261,834	2,665,786	940,069	1,725,717	75,005	1,650,712	321,765	590,391

**Current Revenue as Compared to Annual Estimates
for the period ended July 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	1,061,834	59	(737,066)	-	-	-	1,798,900	1,061,834	59
608	Sewer Improve/Equip Replace	-	-	-	-	200,000	200,000	100	200,000	200,000	100
Total		1,798,900	1,061,834	59	(737,066)	200,000	200,000	-	1,998,900	1,261,834	63

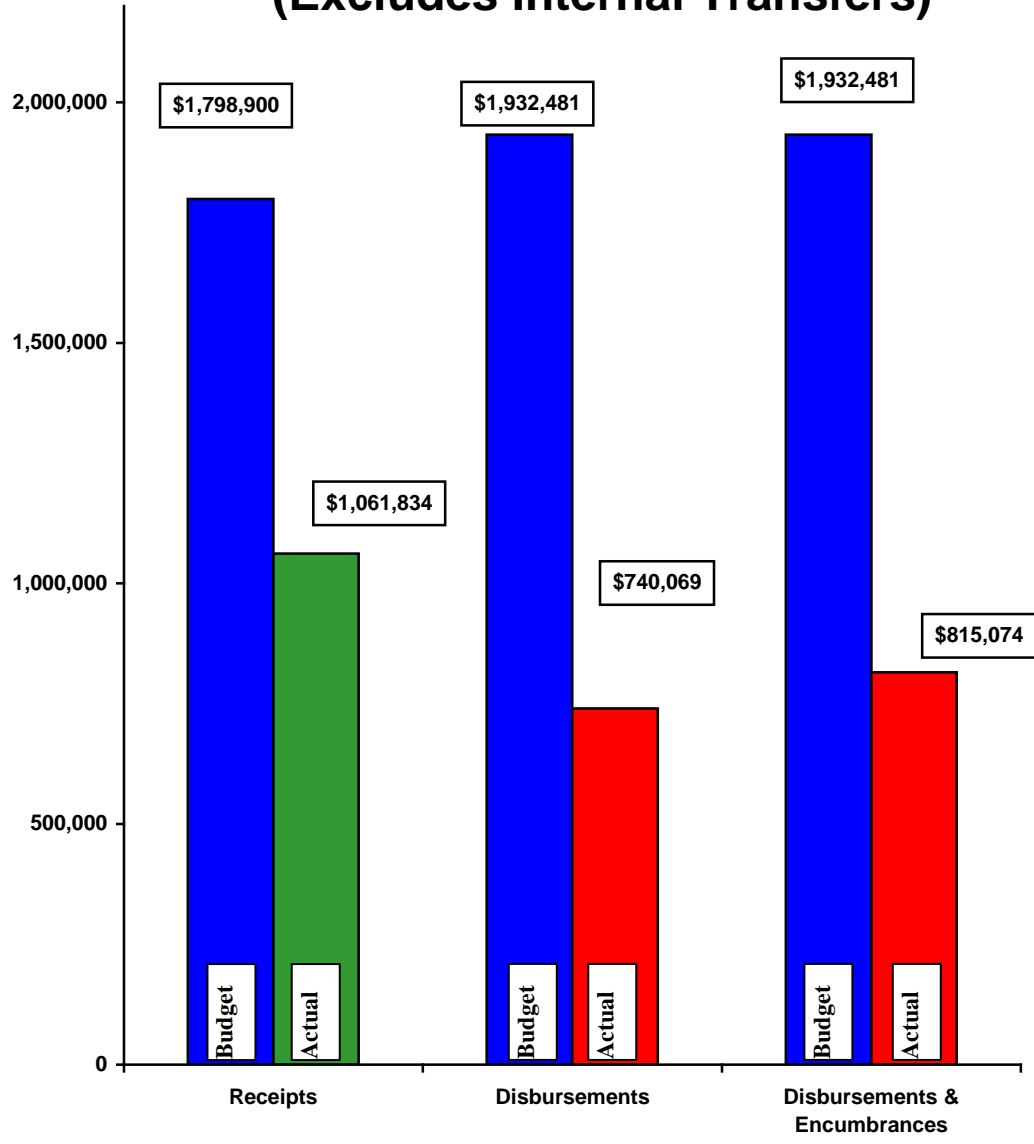
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended July 31, 2019**

#	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	740,069	40	24,895	764,964	42	200,000	200,000	100	2,032,371	964,964	47
608	Sewer Improve/Equip Replace	100,110	-	-	50,110	50,110	50	-	-	-	100,110	50,110	50
Total		1,932,481	740,069	38	75,005	815,074	42	200,000	200,000	-	2,132,481	1,015,074	48

(1) Prior years encumbrances closed (money not spent) as of July 31, 2019: \$ 37,778

CHART S1

**Budget, Revenues & Expenditures
as of July 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 July 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	193,072	314,895	156,577	158,318	20,537	137,781	36,495	17,603
616	Stormwater Improve/Equip Replace	149,996	-	149,996	-	149,996	-	149,996	-	149,996	-	-
Total		270,174	1,645	271,819	193,072	464,891	156,577	308,314	20,537	287,777	36,495	17,603

**Current Revenue as Compared to Annual Estimates
for the period ended July 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	193,072	59	(135,828)	-	-	-	328,900	193,072	59
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-
Total		328,900	193,072	59	(135,828)	-	-	-	328,900	193,072	59

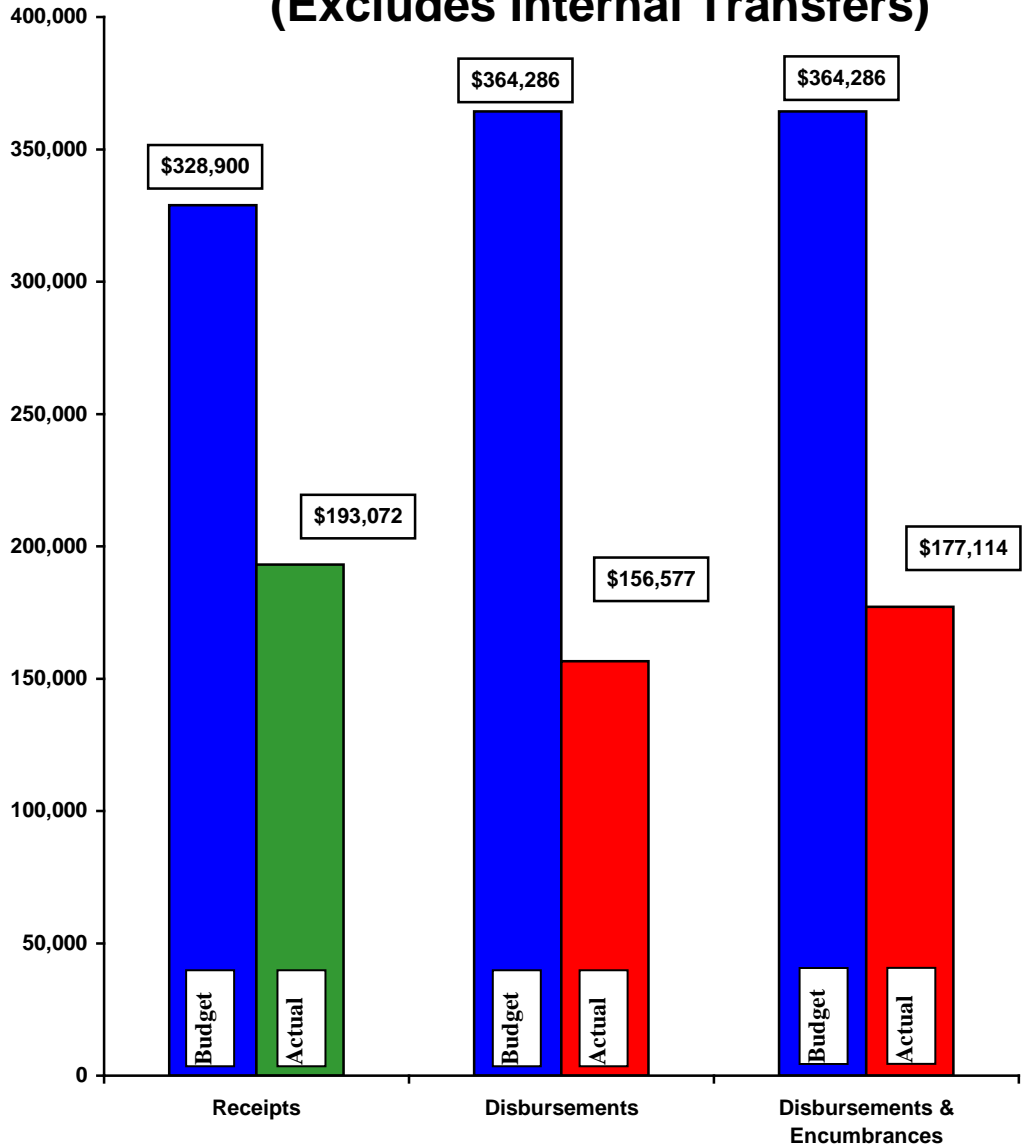
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended July 31, 2019**

#	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	156,577	43	20,537	177,114	49	-	-	-	364,286	177,114	49
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-	-
Total		364,286	156,577	43	20,537	177,114	49	-	-	-	364,286	177,114	49

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

CHART ST1

**Budget, Revenues & Expenditures
as of July 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 – July

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

General City Services:

- Gross Income Tax collections are at 71.19% of the budgeted \$7.85M. April and May are our largest collection months. The gross and net 2019 collections are more than YTD July 2018 by 18.00% and 20.32%, respectively.
- Our Real Estate tax collections total \$2,225,318; 85.02% of budget.
- General Fund revenues are 74% of budget and total General City Services revenues are 73% of budget.
- General Fund expenditures are at 55% of budget and total General City Services expenditures are 50% of budget.
- Budgeted disbursements for General City Services includes \$13,310,038 in original appropriations plus the following two supplemental appropriations:
 - \$25,000 approved on June 3, 2019 for improvements to the Creager Field Cardboard Recycling Center, of which \$16,720 will be reimbursed through a recycling grant from Montgomery County.
 - \$240,000 approved July 15, 2019 for additional concrete roadway repairs.
- No unusual items in the month of July.

Refuse Fund:

- Refuse revenues and expenditures are approximately 58% and 48% of budget, respectively.
- No unusual items in the month of July.

Enterprise Funds:

- Water revenues and expenditures are approximately 54% and 40% of budget, respectively.
- Sanitary Sewer revenues were 59% of budget while expenditures are 38% of budget. 70% of our 2018 costs are a result of payments to Dayton and Montgomery County for wastewater treatment.
- Stormwater revenues are 59% of budget while expenditures are 43%.
- No unusual items in the month of July.

Cindy