

Financial Reports



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

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended September 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	9,678,999	15,738,245	8,273,146	7,465,099	438,509	7,026,590	1,405,853	1,019,400
Major Operating Funds												
220	Street Maintenance and Repair	500,000	28,672	528,672	963,565	1,492,237	891,154	601,083	101,083	500,000	72,411	-
228	Leisure Activity	500,000	3,069	503,069	890,701	1,393,770	783,065	610,705	110,705	500,000	107,636	-
230	Health	57,108	3,375	60,483	150,372	210,855	94,718	116,137	7,714	108,423	55,654	51,315
510	Sidewalk, Curb & Apron	200,000	66,907	266,907	113,781	380,688	156,334	224,354	86,579	137,775	(42,553)	(62,225)
308	Equipment Replacement	1,005,148	26,111	1,031,259	361,701	1,392,960	164,675	1,228,285	357,759	870,526	197,026	(134,622)
309	Capital Improvement	1,083,249	102,593	1,185,842	799,092	1,984,934	816,504	1,168,430	141,493	1,026,937	(17,412)	(56,312)
707	Service Center	100,000	2,600	102,600	577,567	680,167	454,558	225,609	125,609	100,000	123,009	-
Other Funds												
208	Bullock Endowment Trust	50,982	642	51,624	491	52,115	-	52,115	642	51,473	491	491
209	MLK Community Recognition	7,506	-	7,506	-	7,506	-	7,506	-	7,506	-	-
211	Smith Memorial Gardens	400,000	-	400,000	75,105	475,105	65,006	410,099	10,099	400,000	10,099	-
212	Indigent Drivers Alcohol Treatment	31,058	-	31,058	2,348	33,406	-	33,406	-	33,406	2,348	2,348
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	2,636	22,922	510	22,412	(969)	(833)
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	10,738	-	10,738	93,490	104,228	19,324	84,904	-	84,904	74,166	74,166
217	Court Clerk Computerization	27,288	1,889	29,177	7,163	36,340	2,061	34,279	2,823	31,456	5,102	4,168
218	Court Computerization	34,883	-	34,883	3,156	38,039	1,832	36,207	889	35,318	1,324	435
219	Court Special Projects	18,069	12,672	30,741	5,454	36,195	-	36,195	12,672	23,523	5,454	5,454
224	State Highway Improvement	94,269	-	94,269	24,866	119,135	21,936	97,199	5,531	91,668	2,930	(2,601)
240	Public Safety Endowment	240,653	-	240,653	2,240	242,893	15,626	227,267	12,752	214,515	(13,386)	(26,138)
250	Special Projects	608,223	23,883	632,106	105,298	737,404	9,031	728,373	14,852	713,521	96,267	105,298
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	100,000	18,000	118,000	168,948	286,948	112,877	174,071	51,451	122,620	56,071	22,620
706	Self-Funding Insurance Trust	25,000	-	25,000	7,003	32,003	6,649	25,354	354	25,000	354	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	1,400	1,400	-	1,400	-	1,400	1,400	1,400
Total		11,134,316	343,115	11,477,431	14,034,407	25,511,838	11,891,132	13,620,706	1,482,026	12,138,680	2,143,275	1,004,364

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended September 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	9,678,999	88	(1,302,120)	-	-	-	10,981,119	9,678,999	88
Major Operating Funds											
220	Street Maintenance and Repair	429,000	317,386	74	(111,614)	843,170	646,179	77	1,272,170	963,565	76
228	Leisure Activity	538,900	415,991	77	(122,909)	693,549	474,710	68	1,232,449	890,701	72
230	Health	155,444	150,372	97	(5,072)	-	-	-	155,444	150,372	97
510	Sidewalk, Curb & Apron	110,000	32,149	29	(77,851)	81,632	81,632	100	191,632	113,781	59
308	Equipment Replacement	-	7,843	-	7,843	578,932	353,858	61	578,932	361,701	62
309	Capital Improvement	-	-	-	-	799,092	799,092	100	799,092	799,092	100
707	Service Center	285,260	228,950	80	(56,310)	414,755	348,617	84	700,015	577,567	83
Other Funds											
208	Bullock Endowment Trust	600	491	82	(109)	-	-	-	600	491	82
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
211	Smith Memorial Gardens	57,200	42,951	75	(14,249)	54,865	32,154	59	112,065	75,105	67
212	Indigent Drivers Alcohol Treatment	2,500	2,348	94	(152)	-	-	-	2,500	2,348	94
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	93,490	98	(1,879)	-	-	-	95,369	93,490	98
217	Court Clerk Computerization	7,000	7,163	102	163	-	-	-	7,000	7,163	102
218	Court Computerization	4,000	3,156	79	(844)	-	-	-	4,000	3,156	79
219	Court Special Projects	6,000	5,454	91	(546)	-	-	-	6,000	5,454	91
224	State Highway Improvement	32,200	24,866	77	(7,334)	-	-	-	32,200	24,866	77
240	Public Safety Endowment	2,800	2,240	80	(560)	-	-	-	2,800	2,240	80
250	Special Projects	110,000	105,298	96	(4,702)	-	-	-	110,000	105,298	96
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	190,000	168,948	89	(21,052)	-	-	-	190,000	168,948	89
706	Self-Funding Insurance Trust	-	-	-	-	17,500	7,003	40	17,500	7,003	40
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	1,400	70	(600)	-	-	-	2,000	1,400	70
Total		13,009,892	11,291,162	87	(1,718,730)	3,483,495	2,743,245	79	16,493,387	14,034,407	85

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended September 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	5,701,859	69	438,509	6,140,368	74	2,841,946	2,571,287	90	11,154,477	8,711,655	78
Major Operating Funds													
220	Street Maintenance and Repair	1,089,052	745,290	68	101,083	846,373	78	175,029	145,864	83	1,264,081	992,237	78
228	Leisure Activity	1,167,281	779,981	67	110,705	890,686	76	3,260	3,084	95	1,170,541	893,770	76
230	Health	143,925	91,634	64	7,714	99,348	69	3,260	3,084	95	147,185	102,432	70
510	Sidewalk, Curb & Apron	243,607	156,334	64	86,579	242,913	100	-	-	-	243,607	242,913	100
308	Equipment Replacement	485,112	128,029	26	330,185	458,214	94	-	-	-	610,112	458,214	75
309	Capital Improvement	982,593	816,504	83	141,493	957,997	97	-	-	-	982,593	957,997	97
707	Service Center	702,615	454,558	65	125,609	580,167	83	-	-	-	702,615	580,167	83
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	65,006	58	10,099	75,105	67	-	-	-	112,065	75,105	67
212	Indigent Drivers Alcohol Treatment	1,500	-	-	-	-	-	-	-	-	1,500	-	-
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	3,146	2,636	84	510	3,146	100	-	-	-	3,146	3,146	100
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	96,525	19,324	20	-	19,324	20	-	-	-	96,525	19,324	20
217	Court Clerk Computerization	13,390	2,061	15	2,823	4,884	36	-	-	-	13,390	4,884	36
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	21,936	66	5,531	27,467	83	-	-	-	33,100	27,467	83
240	Public Safety Endowment	34,000	15,626	46	12,752	28,378	83	-	-	-	34,000	28,378	83
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	112,877	66	51,451	164,328	96	-	-	-	170,900	164,328	96
706	Self-Funding Insurance Trust	17,500	6,649	38	354	7,003	40	-	-	-	17,500	7,003	40
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	-	-	-	-	-	-	-	-	2,000	-	-
Total		13,670,038	(1) 9,131,167	67	1,454,452	10,585,619	77	3,023,495	2,723,319	90	16,818,533	13,308,938	79

(1) Prior years encumbrances closed (money not spent) as of September 30, 2019: \$ 5,660

CHART NE3

**GENERAL FUND RECEIPTS
5-YEAR HISTORY
YTD at September 30, 2019**

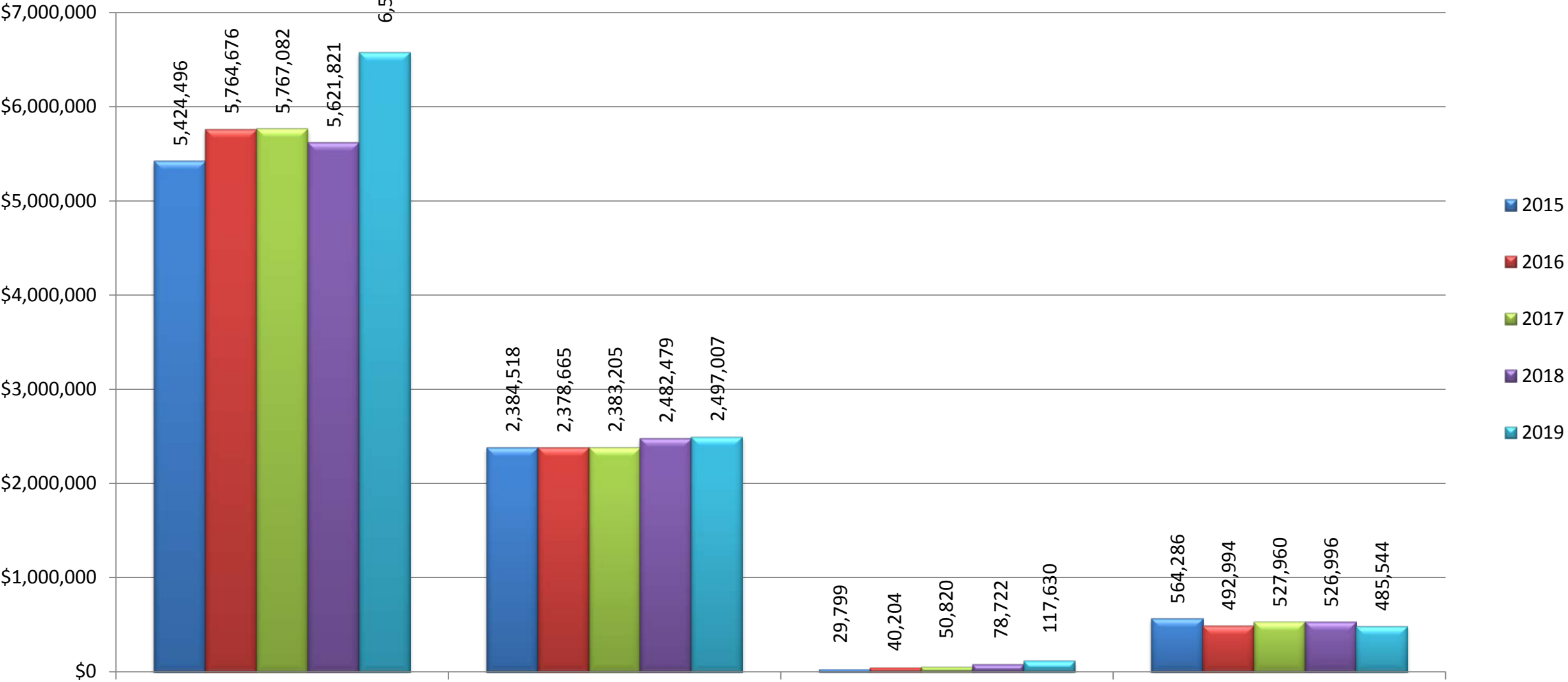
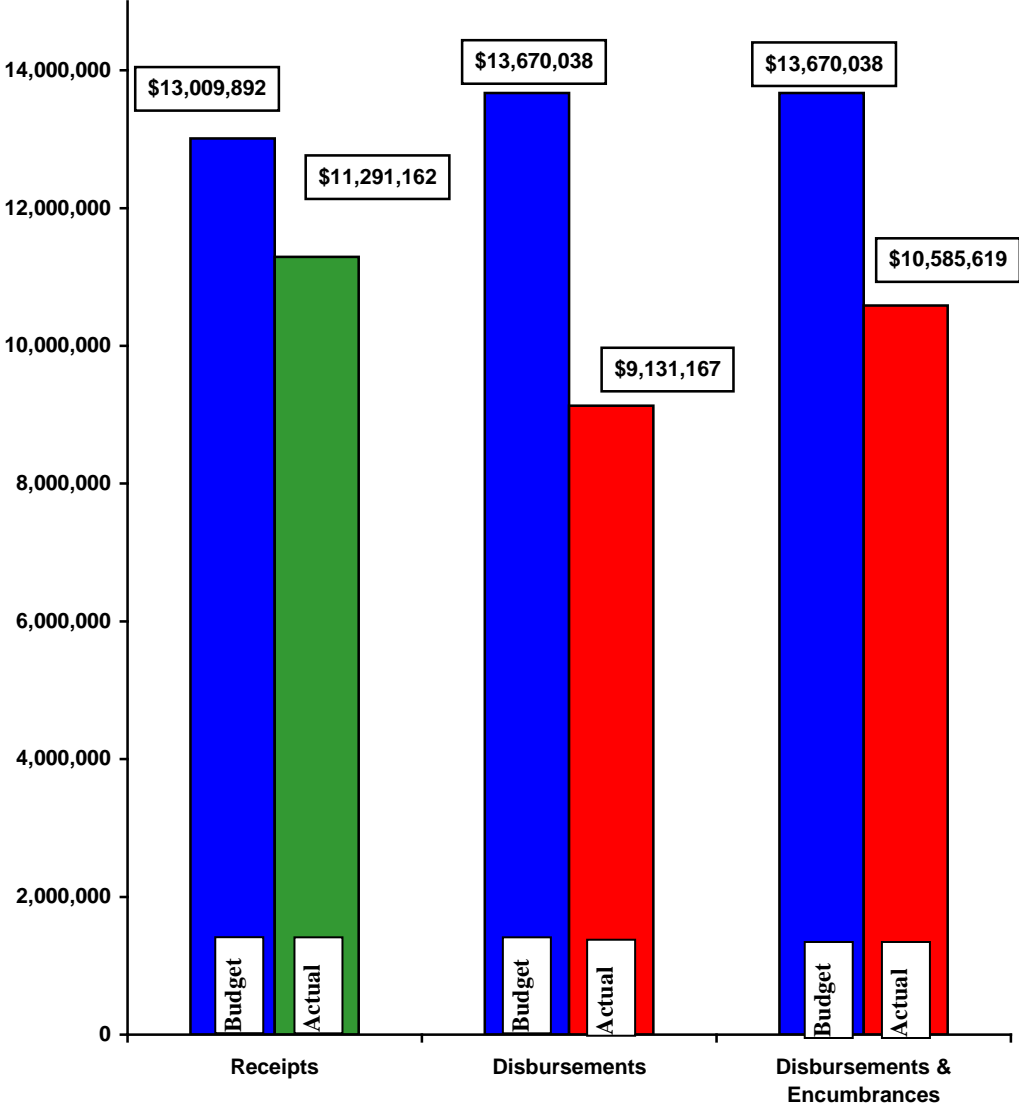


Chart NE4

Budget, Revenues & Expenditures as of September 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 September 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	1,017,141	1,558,678	933,681	624,997	86,378	538,619	83,460	3,919
Total		534,700	6,837	541,537	1,017,141	1,558,678	933,681	624,997	86,378	538,619	83,460	3,919

**Current Revenue as Compared to Annual Estimates
for the period ended September 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	1,017,141	74	(358,259)	-	-	-	1,375,400	1,017,141	74
Total		1,375,400	1,017,141	74	(358,259)	-	-	-	1,375,400	1,017,141	74

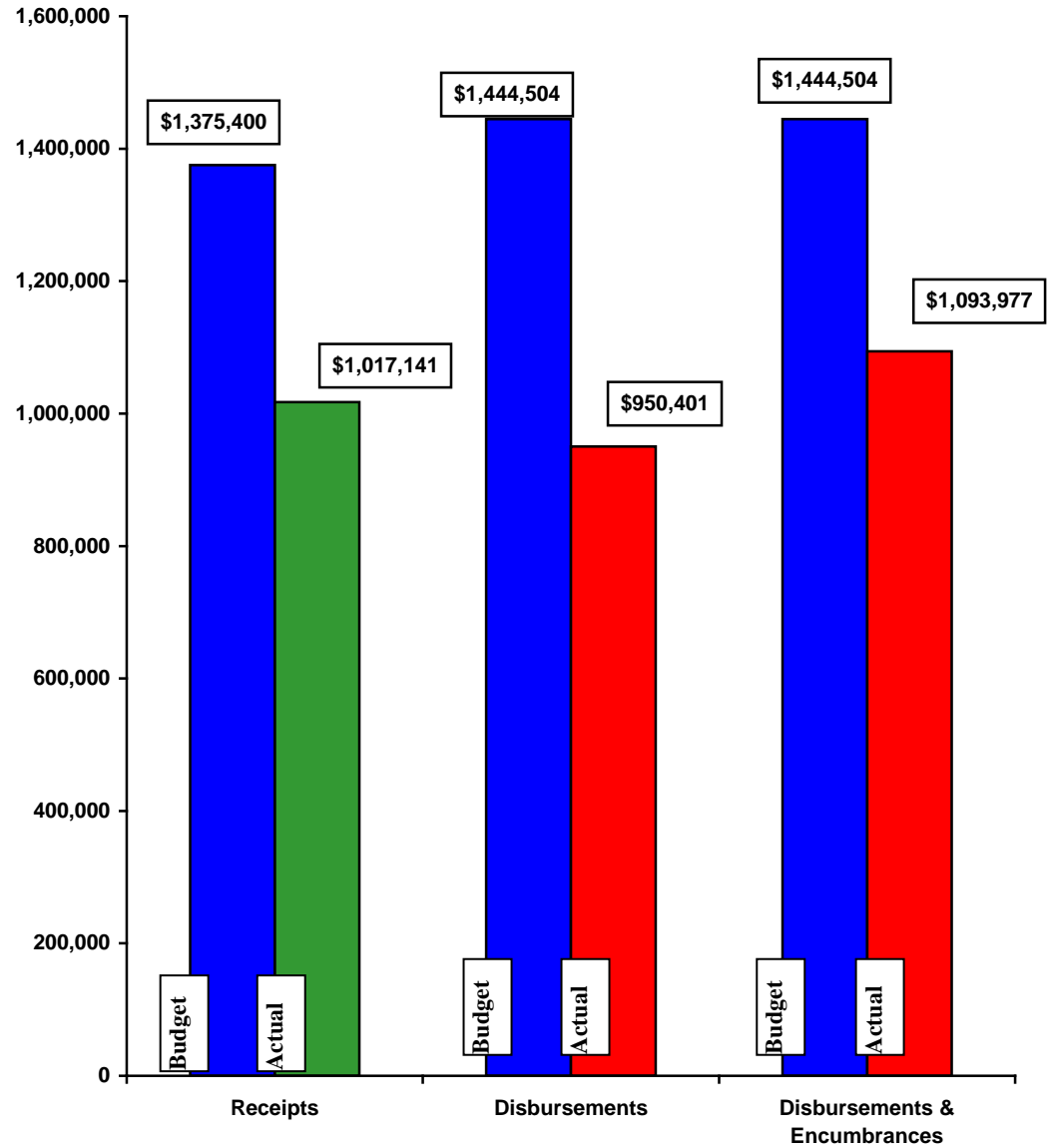
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended September 30, 2019**

#	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	913,755	69	86,378	1,000,133	76	100,000	19,926	20	1,419,504	1,020,059	72
	Refuse Improve/Equip Replace	125,000	36,646	29	27,573	64,219	51	-	-	-	125,000	64,219	51
Total		1,444,504	950,401	66	113,951	1,064,352	74	100,000	19,926	-	1,544,504	1,084,278	70

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

CHART R1

Budget, Revenues & Expenditures as of September 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 September 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	884,549	1,852,040	978,032	874,008	164,925	709,083	(93,483)	(211,445)
603	Water Improve/Equip Replace	276,833	-	276,833	250,000	526,833	86,749	440,084	131,577	308,507	163,251	31,674
Total		1,197,361	46,963	1,244,324	1,134,549	2,378,873	1,064,781	1,314,092	296,502	1,017,590	69,768	(179,771)

**Current Revenue as Compared to Annual Estimates
for the period ended September 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	884,549	75	(288,251)	-	-	-	1,172,800	884,549	75
603	Water Improve/Equip Replace	-	-	-	-	250,000	250,000	100	250,000	250,000	100
Total		1,172,800	884,549	75	(288,251)	250,000	250,000	-	1,422,800	1,134,549	80

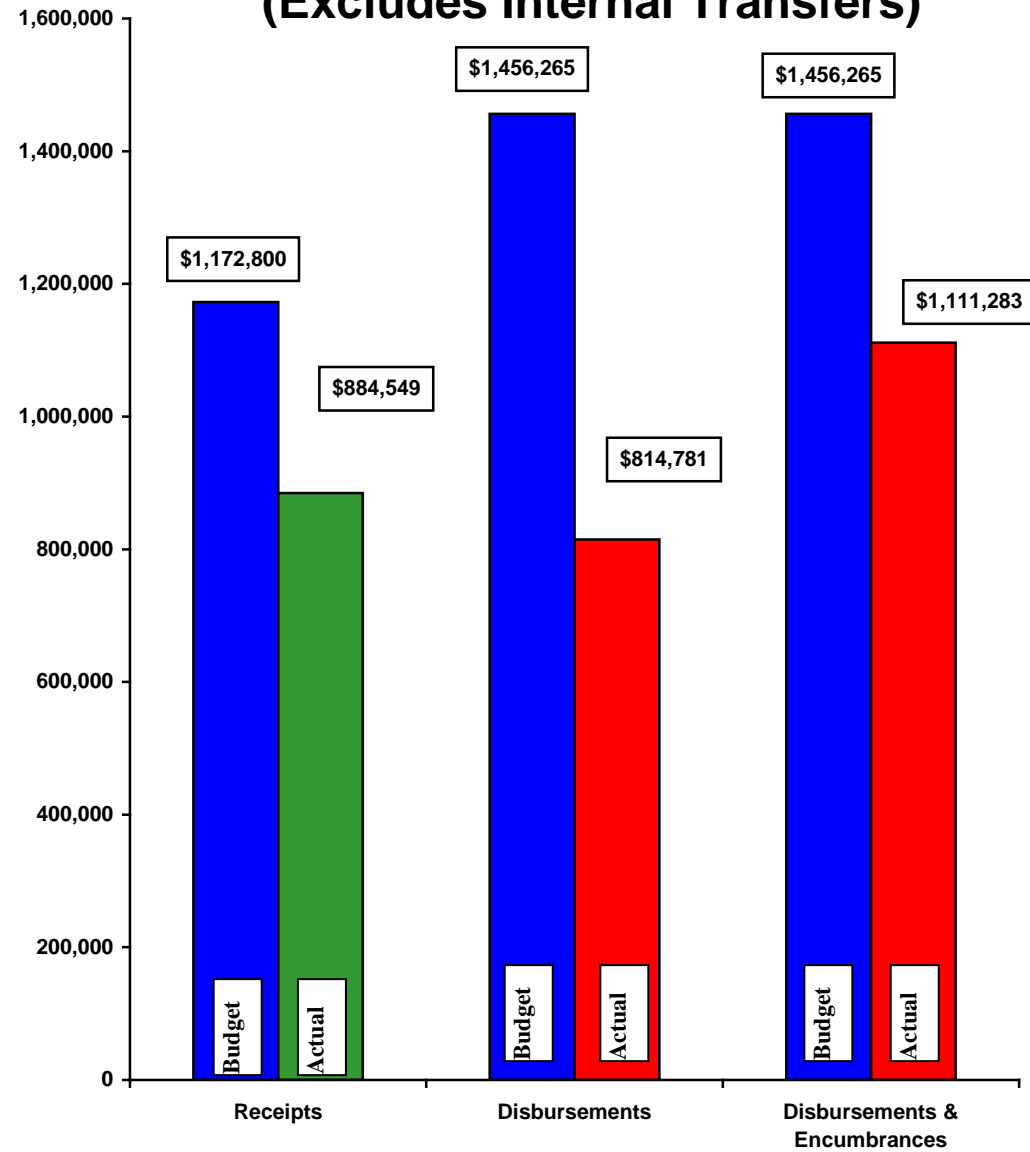
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended September 30, 2019**

#	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	728,032	62	164,925	892,957	77	250,000	250,000	100	1,416,265	1,142,957	81
603	Water Improve/Equip Replace	290,000	86,749	30	131,577	218,326	75	-	-	-	290,000	218,326	75
Total		1,456,265	814,781	56	296,502	1,111,283	76	250,000	250,000	-	1,706,265	1,361,283	80

(1) Prior years encumbrances closed (money not spent) as of September 30, 2019: \$ 1,341

CHART W1

Budget, Revenues & Expenditures as of September 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 September 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	1,396,445	2,471,330	1,246,100	1,225,230	622,640	602,590	150,345	(178,774)
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	1,596,445	3,000,397	1,246,100	1,754,297	672,750	1,081,547	350,345	21,226

**Current Revenue as Compared to Annual Estimates
for the period ended September 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	1,396,445	78	(402,455)	-	-	-	1,798,900	1,396,445	78
608	Sewer Improve/Equip Replace	-	-	-	-	200,000	200,000	100	200,000	200,000	100
Total		1,798,900	1,396,445	78	(402,455)	200,000	200,000	-	1,998,900	1,596,445	80

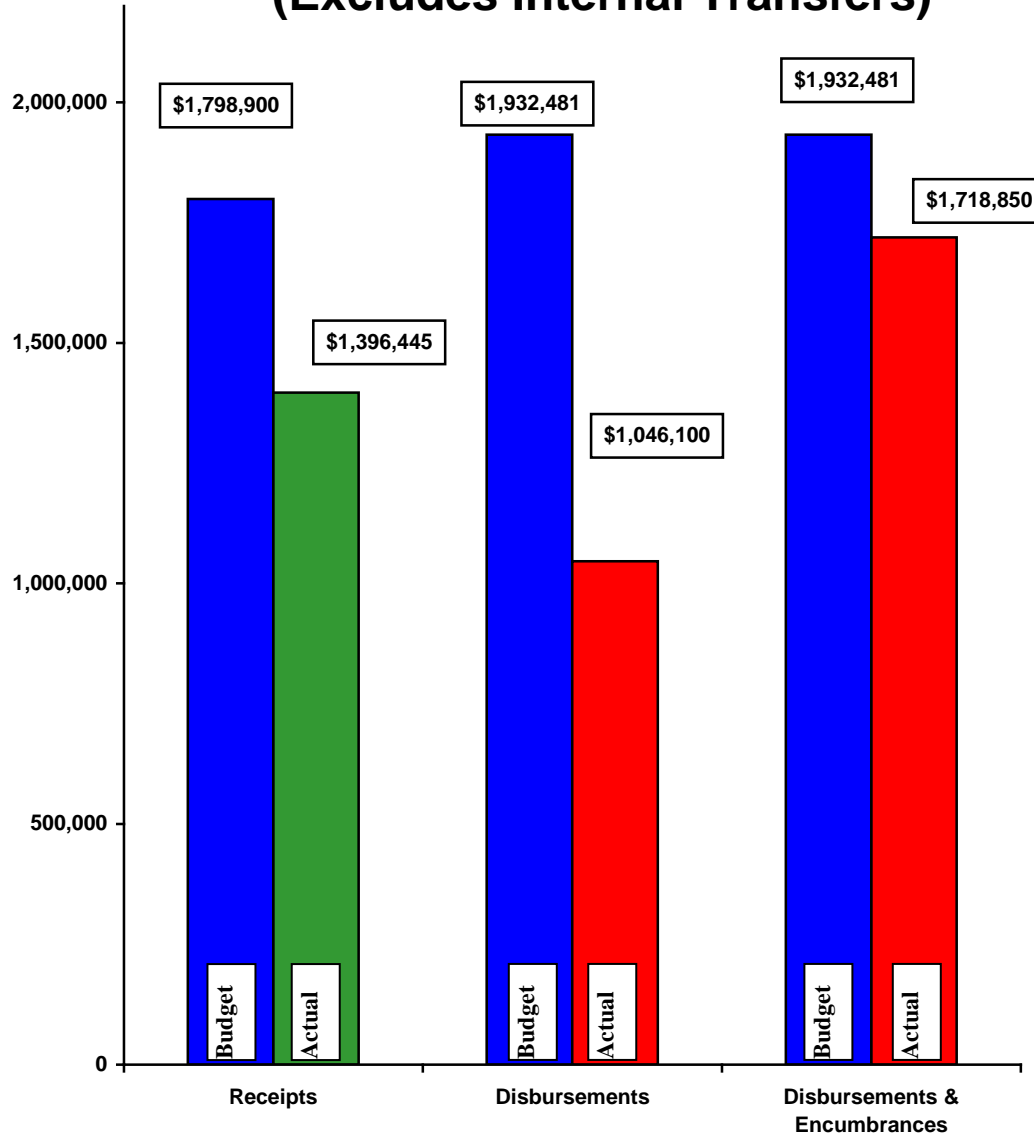
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended September 30, 2019**

#	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	1,046,100	57	622,640	1,668,740	91	200,000	200,000	100	2,032,371	1,868,740	92
608	Sewer Improve/Equip Replace	100,110	-	-	50,110	50,110	50	-	-	-	100,110	50,110	50
Total		1,932,481	1,046,100	54	672,750	1,718,850	89	200,000	200,000	-	2,132,481	1,918,850	90

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

CHART S1

**Budget, Revenues & Expenditures
as of September 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 September 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	247,485	369,308	196,932	172,376	24,404	147,972	50,553	27,794
616	Stormwater Improve/Equip Replace	149,996	-	149,996	-	149,996	-	149,996	-	149,996	-	-
Total		270,174	1,645	271,819	247,485	519,304	196,932	322,372	24,404	297,968	50,553	27,794

**Current Revenue as Compared to Annual Estimates
for the period ended September 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	247,485	75	(81,415)	-	-	-	328,900	247,485	75
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-
Total		328,900	247,485	75	(81,415)	-	-	-	328,900	247,485	75

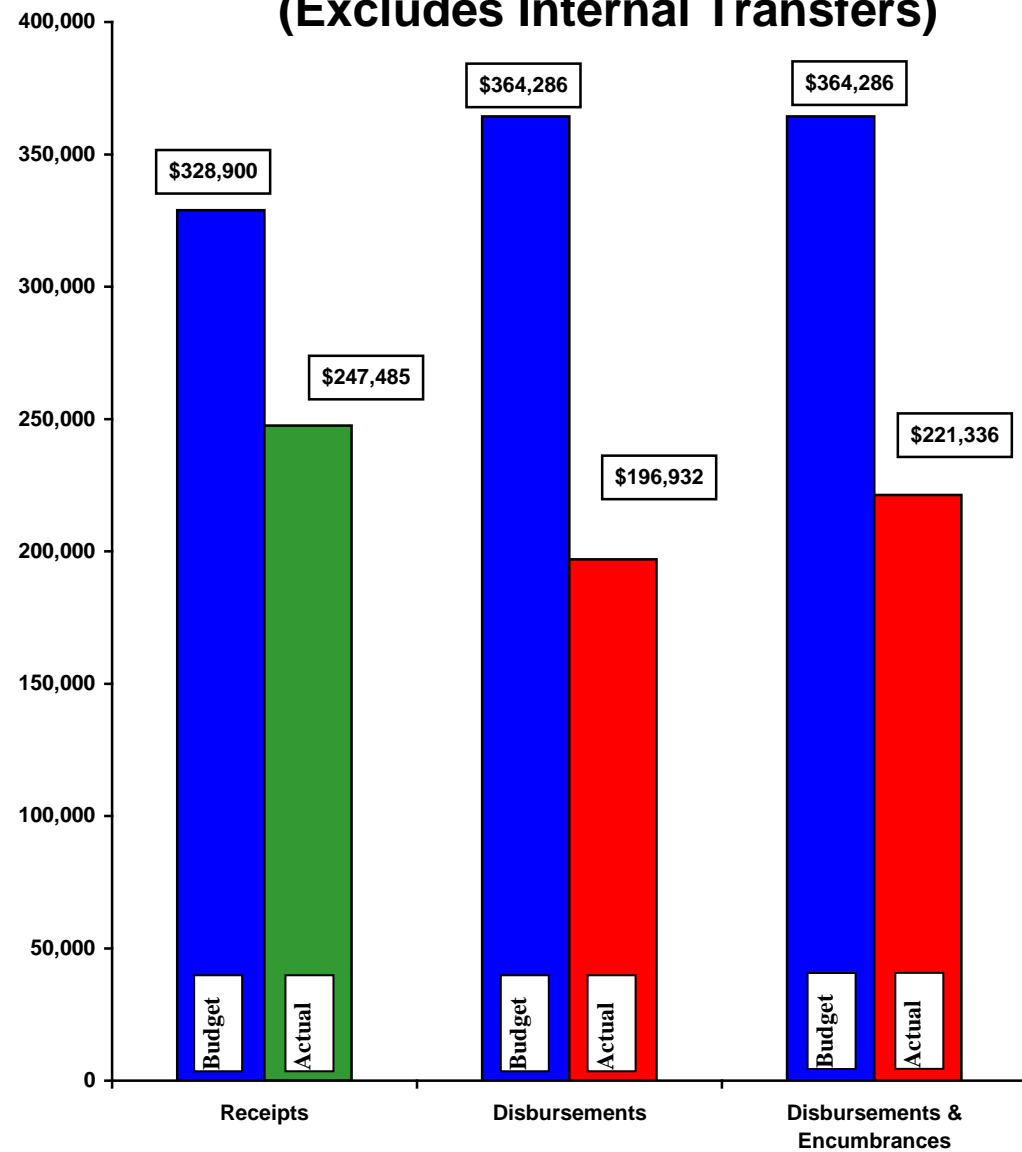
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended September 30, 2019**

#	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	196,932	54	24,404	221,336	61	-	-	-	364,286	221,336	61
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-	-
Total		364,286	196,932	54	24,404	221,336	61	-	-	-	364,286	221,336	61

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

CHART ST1

Budget, Revenues & Expenditures as of September 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 – September

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

General City Services:

- Gross Income Tax collections are at 85.46% of the budgeted \$7.85M. April and May are our largest collection months. The gross and net 2019 collections are more than YTD September 2018 by 15.42% and 17.02%, respectively, but gross collections are only 13.10% more than YTD 2016. We estimated that the 10% income tax credit reduction would recover about \$600,000 in revenue lost by other jurisdictions raising their tax rates. Through September, the 10% tax credit reduction has recovered \$458,000.
- Our Real Estate tax collections total \$2,497,007; 95.40% of budget.
- General Fund revenues are 88% of budget and total General City Services revenues are 87% of budget.
- General Fund expenditures are at 69% of budget and total General City Services expenditures are 67% of budget.
- Budgeted disbursements for General City Services includes \$13,310,038 in original appropriations plus the following two supplemental appropriations:
 - \$25,000 approved June 3, 2019 for improvements to 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 September.

Refuse Fund:

- Refuse revenues and expenditures are approximately 74% and 66% of budget, respectively.
- No unusual items in the month of September.

Enterprise Funds:

- Water revenues and expenditures are approximately 75% and 56% of budget, respectively.
- Sanitary Sewer revenues were 78% of budget while expenditures are 54% of budget. 70% of our 2018 costs are a result of payments to Dayton and Montgomery County for wastewater treatment.
- Stormwater revenues are 75% of budget while expenditures are 54%.
- No unusual items in the month of September.

Cindy