

Financial Reports



thru the Month of December
Fiscal Year 2019

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended December 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	11,652,703	17,711,949	10,865,031	6,846,918	36,725	6,810,193	787,672	803,003
Major Operating Funds												
220	Street Maintenance and Repair	500,000	28,672	528,672	1,122,658	1,651,330	1,110,875	540,455	40,455	500,000	11,783	-
228	Leisure Activity	500,000	3,069	503,069	1,005,813	1,508,882	1,001,245	507,637	7,637	500,000	4,568	-
230	Health	57,108	3,375	60,483	157,648	218,131	125,776	92,355	-	92,355	31,872	35,247
510	Sidewalk, Curb & Apron	200,000	66,907	266,907	114,557	381,464	177,605	203,859	3,859	200,000	(63,048)	-
308	Equipment Replacement	1,005,148	26,111	1,031,259	456,793	1,488,052	250,944	1,237,108	389,300	847,808	205,849	(157,340)
309	Capital Improvement	1,083,249	102,593	1,185,842	799,092	1,984,934	897,116	1,087,818	83,707	1,004,111	(98,024)	(79,138)
707	Service Center	100,000	2,600	102,600	624,753	727,353	613,479	113,874	13,874	100,000	11,274	-
Other Funds												
208	Bullock Endowment Trust	50,982	642	51,624	647	52,271	500	51,771	-	51,771	147	789
209	MLK Community Recognition	7,506	-	7,506	-	7,506	-	7,506	-	7,506	-	-
211	Smith Memorial Gardens	400,000	-	400,000	94,787	494,787	89,852	404,935	4,935	400,000	4,935	-
212	Indigent Drivers Alcohol Treatment	31,058	-	31,058	2,803	33,861	490	33,371	-	33,371	2,313	2,313
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	-	22,922	(969)	(323)
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	10,738	-	10,738	430,723	441,461	441,461	-	-	-	(10,738)	(10,738)
217	Court Clerk Computerization	27,288	1,889	29,177	9,601	38,778	2,708	36,070	1,843	34,227	6,893	6,939
218	Court Computerization	34,883	-	34,883	4,164	39,047	2,333	36,714	-	36,714	1,831	1,831
219	Court Special Projects	18,069	12,672	30,741	7,334	38,075	-	38,075	12,671	25,404	7,334	7,335
224	State Highway Improvement	94,269	-	94,269	36,865	131,134	26,862	104,272	-	104,272	10,003	10,003
240	Public Safety Endowment	240,653	-	240,653	3,016	243,669	28,200	215,469	-	215,469	(25,184)	(25,184)
250	Special Projects	608,223	23,883	632,106	107,477	739,583	9,031	730,552	14,852	715,700	98,446	107,477
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	100,000	18,000	118,000	168,948	286,948	143,557	143,391	18,000	125,391	25,391	25,391
706	Self-Funding Insurance Trust	25,000	-	25,000	7,750	32,750	7,750	25,000	-	25,000	-	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	1,400	1,400	1,400	-	-	-	-	-
Total		11,134,316	343,115	11,477,431	16,811,199	28,288,630	15,798,851	12,489,779	627,858	11,861,921	1,012,348	727,605

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended December 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	11,652,703	106	671,584	-	-	-	10,981,119	11,652,703	106
Major Operating Funds											
220	Street Maintenance and Repair	429,000	513,844	120	84,844	843,170	608,814	72	1,272,170	1,122,658	88
228	Leisure Activity	538,900	475,712	88	(63,188)	693,549	530,101	76	1,232,449	1,005,813	82
230	Health	155,444	157,648	101	2,204	-	-	-	155,444	157,648	101
510	Sidewalk, Curb & Apron	110,000	87,633	80	(22,367)	81,632	26,924	33	191,632	114,557	60
308	Equipment Replacement	-	25,935	-	25,935	333,932	430,858	129	333,932	456,793	137
309	Capital Improvement	-	-	-	-	559,092	799,092	143	559,092	799,092	143
707	Service Center	285,260	256,130	90	(29,130)	414,755	368,623	89	700,015	624,753	89
Other Funds											
208	Bullock Endowment Trust	600	647	108	47	-	-	-	600	647	108
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
211	Smith Memorial Gardens	57,200	63,860	112	6,660	54,865	30,927	56	112,065	94,787	85
212	Indigent Drivers Alcohol Treatment	2,500	2,803	112	303	-	-	-	2,500	2,803	112
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	99,896	105	4,527	-	330,827	-	95,369	430,723	452
217	Court Clerk Computerization	7,000	9,601	137	2,601	-	-	-	7,000	9,601	137
218	Court Computerization	4,000	4,164	104	164	-	-	-	4,000	4,164	104
219	Court Special Projects	6,000	7,334	122	1,334	-	-	-	6,000	7,334	122
224	State Highway Improvement	32,200	36,865	114	4,665	-	-	-	32,200	36,865	114
240	Public Safety Endowment	2,800	3,016	108	216	-	-	-	2,800	3,016	108
250	Special Projects	110,000	107,477	98	(2,523)	-	-	-	110,000	107,477	98
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	7,750	44	17,500	7,750	44
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	1,400	70	(600)	-	-	-	2,000	1,400	70
Total		13,009,892	13,677,283	105	667,391	2,998,495	3,133,916	105	16,008,387	16,811,199	105

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended December 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	7,931,988	95	36,725	7,968,713	96	3,296,083	2,933,043	89	11,608,614	10,901,756	94
Major Operating Funds													
220	Street Maintenance and Repair	1,089,052	956,212	88	40,455	996,667	92	175,029	154,663	88	1,264,081	1,151,330	91
228	Leisure Activity	1,167,281	998,103	86	7,637	1,005,740	86	3,260	3,142	96	1,170,541	1,008,882	86
230	Health	143,925	122,634	85	-	122,634	85	3,260	3,142	96	147,185	125,776	85
510	Sidewalk, Curb & Apron	243,607	177,605	73	3,859	181,464	74	-	-	-	243,607	181,464	74
308	Equipment Replacement	577,966	208,384	36	369,300	577,684	100	-	-	-	642,112	577,684	90
309	Capital Improvement	982,593	897,116	91	83,707	980,823	100	-	-	-	982,593	980,823	100
707	Service Center	702,615	613,479	87	13,874	627,353	89	-	-	-	702,615	627,353	89
Other Funds													
208	Bullock Endowment Trust	1,142	500	44	-	500	44	-	-	-	1,142	500	44
209	MLK Community Recognition	1,000	-	-	-	-	-	-	-	-	1,000	-	-
211	Smith Memorial Gardens	112,065	89,852	80	4,935	94,787	85	-	-	-	112,065	94,787	85
212	Indigent Drivers Alcohol Treatment	1,500	490	33	-	490	33	-	-	-	1,500	490	33
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	3,146	2,636	84	-	2,636	84	-	-	-	3,146	2,636	84
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	518,662	441,461	85	-	441,461	85	-	-	-	518,662	441,461	85
217	Court Clerk Computerization	13,390	2,708	20	1,843	4,551	34	-	-	-	13,390	4,551	34
218	Court Computerization	9,000	2,333	26	-	2,333	26	-	-	-	9,000	2,333	26
219	Court Special Projects	22,671	-	-	12,671	12,671	56	-	-	-	22,671	12,671	56
224	State Highway Improvement	33,100	26,862	81	-	26,862	81	-	-	-	33,100	26,862	81
240	Public Safety Endowment	34,000	28,200	83	-	28,200	83	-	-	-	34,000	28,200	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	143,557	84	18,000	161,557	95	-	-	-	170,900	161,557	95
706	Self-Funding Insurance Trust	17,500	7,750	44	-	7,750	44	-	-	-	17,500	7,750	44
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	1,400	70	-	1,400	70	-	-	-	2,000	1,400	70
Total		14,185,029	(1) 12,662,301	89	607,858	13,270,159	94	3,477,632	3,093,990	89	17,726,807	16,364,149	92

(1) Prior years encumbrances closed (money not spent) as of December 31, 2019: \$ 95,621

CHART NE3

**GENERAL FUND RECEIPTS
5-YEAR HISTORY
YTD at December 31, 2019**

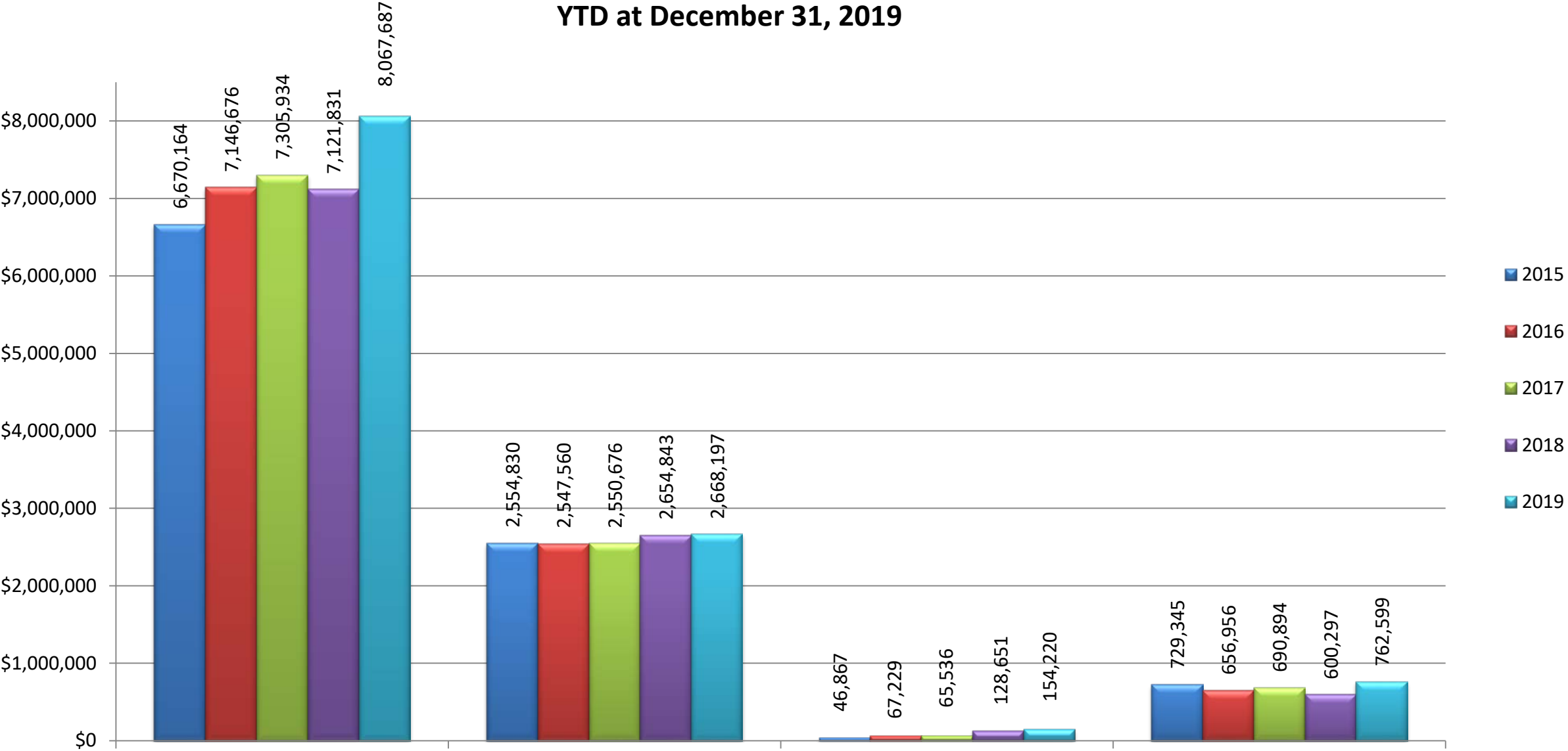
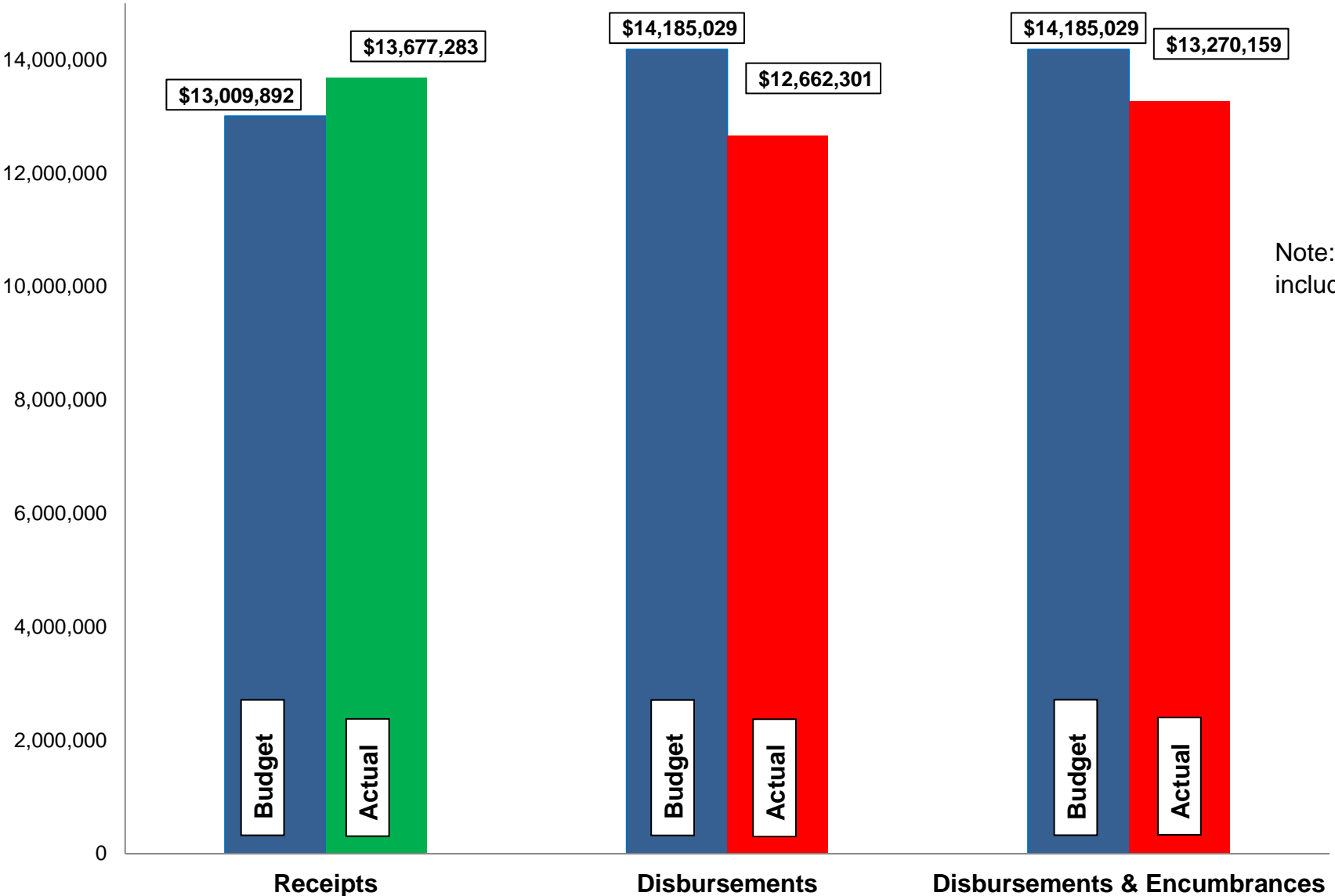


Chart NE4

**Budget, Revenues & Expenditures
as of December 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 December 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	1,367,995	1,909,532	1,241,295	668,237	8,274	659,963	126,700	125,263
Total		534,700	6,837	541,537	1,367,995	1,909,532	1,241,295	668,237	8,274	659,963	126,700	125,263

**Current Revenue as Compared to Annual Estimates
for the period ended December 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	1,367,995	99	(7,405)	-	-	-	1,375,400	1,367,995	99
Total		1,375,400	1,367,995	99	(7,405)	-	-	-	1,375,400	1,367,995	99

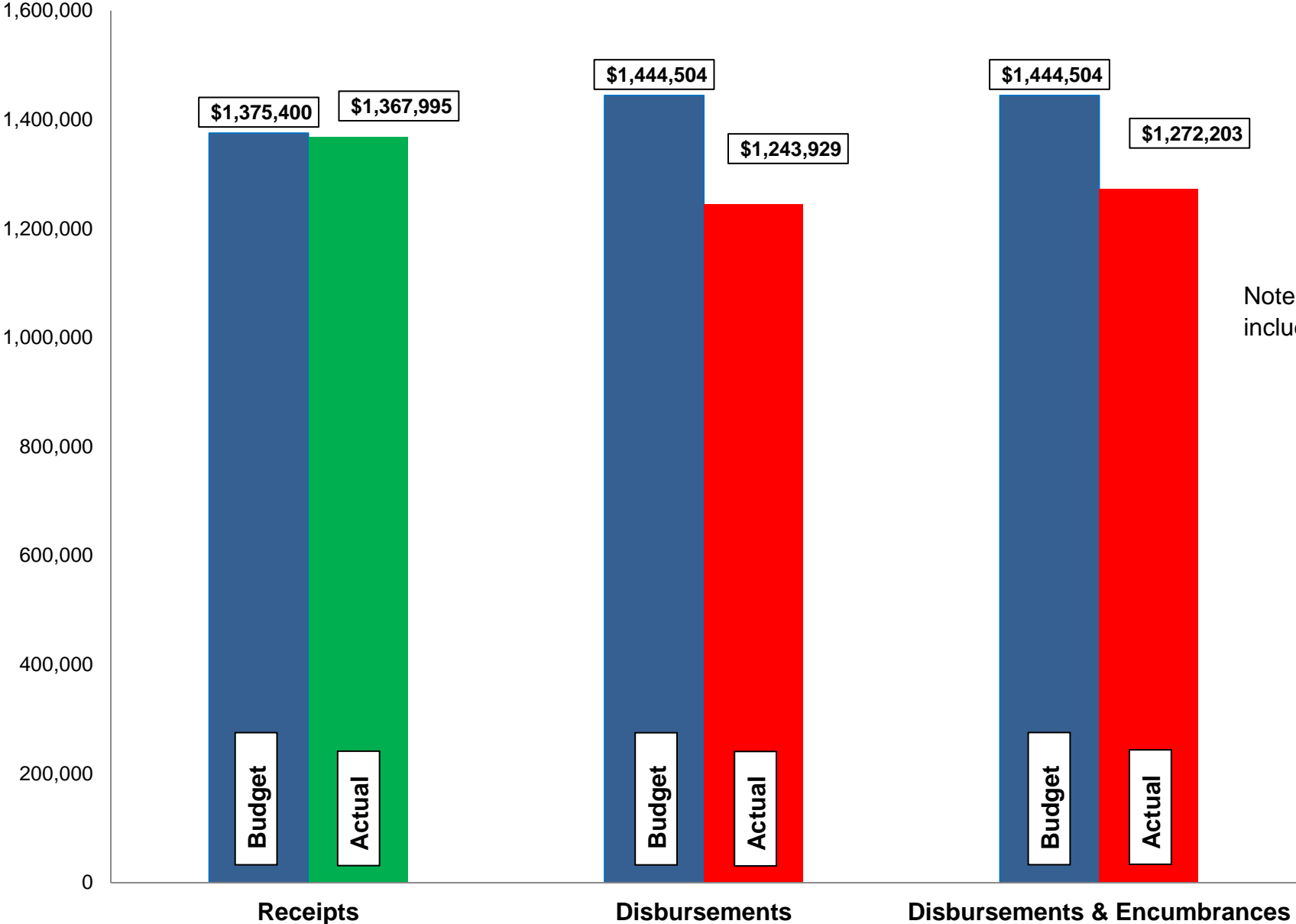
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended December 31, 2019**

#	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	1,201,369	91	8,274	1,209,643	92	100,000	39,926	40	1,419,504	1,249,569	88
	Refuse Improve/Equip Replace	125,000	42,560	34	20,000	62,560	50	-	-	-	125,000	62,560	50
Total		1,444,504	1,243,929	86	28,274	1,272,203	88	100,000	39,926	-	1,544,504	1,312,129	85

(1) Prior years encumbrances closed (money not spent) as of December 31, 2019: \$ 6,838

CHART R1

Budget, Revenues & Expenditures as of December 31, 2019 REFUSE FUNDS



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 December 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	1,229,641	2,197,132	1,252,782	944,350	10,645	933,705	(23,141)	13,177
603	Water Improve/Equip Replace	276,833	-	276,833	250,000	526,833	214,000	312,833	26,577	286,256	36,000	9,423
Total		1,197,361	46,963	1,244,324	1,479,641	2,723,965	1,466,782	1,257,183	37,222	1,219,961	12,859	22,600

**Current Revenue as Compared to Annual Estimates
for the period ended December 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	1,229,641	105	56,841	-	-	-	1,172,800	1,229,641	105
603	Water Improve/Equip Replace	-	-	-	-	250,000	250,000	100	250,000	250,000	100
Total		1,172,800	1,229,641	105	56,841	250,000	250,000	-	1,422,800	1,479,641	104

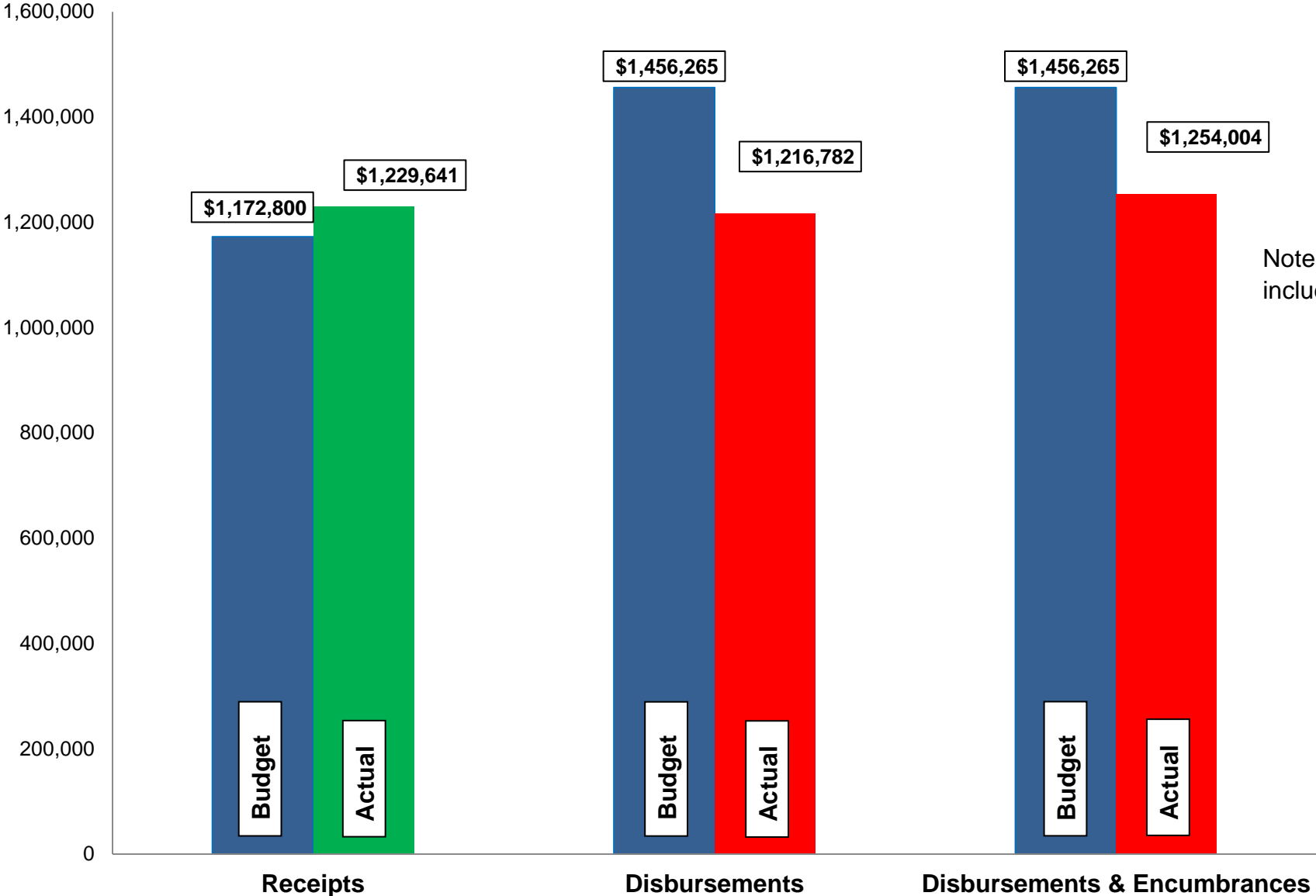
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended December 31, 2019**

#	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	1,002,782	86	10,645	1,013,427	87	250,000	250,000	100	1,416,265	1,263,427	89
603	Water Improve/Equip Replace	290,000	214,000	74	26,577	240,577	83	-	-	-	290,000	240,577	83
Total		1,456,265	1,216,782	84	37,222	1,254,004	86	250,000	250,000	-	1,706,265	1,504,004	88

(1) Prior years encumbrances closed (money not spent) as of December 31, 2019: \$ 15,576

CHART W1

**Budget, Revenues & Expenditures
as of December 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 December 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	1,886,240	2,961,125	1,621,193	1,339,932	319,518	1,020,414	265,047	239,050
608	Sewer Improve/Equip Replace	278,957	50,110	329,067	200,000	529,067	-	529,067	-	529,067	200,000	250,110
Total		1,060,321	343,631	1,403,952	2,086,240	3,490,192	1,621,193	1,868,999	319,518	1,549,481	465,047	489,160

**Current Revenue as Compared to Annual Estimates
for the period ended December 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	1,886,240	105	87,340	-	-	-	1,798,900	1,886,240	105
608	Sewer Improve/Equip Replace	-	-	-	-	200,000	200,000	100	200,000	200,000	100
Total		1,798,900	1,886,240	105	87,340	200,000	200,000	-	1,998,900	2,086,240	104

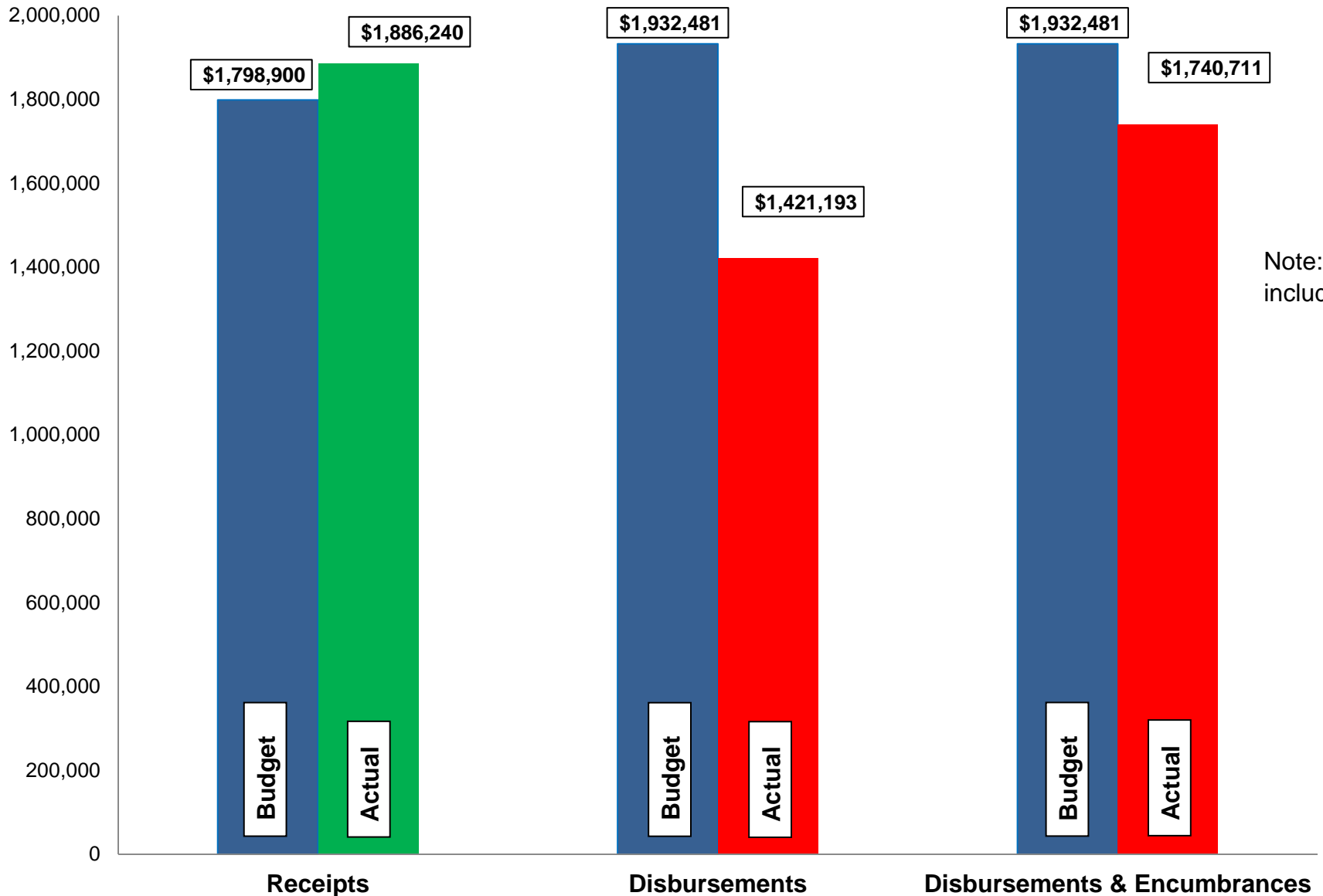
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended December 31, 2019**

#	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	1,421,193	78	319,518	1,740,711	95	200,000	200,000	100	2,032,371	1,940,711	95
608	Sewer Improve/Equip Replace	100,110	-	-	-	-	-	-	-	-	100,110	-	-
Total		1,932,481	1,421,193	74	319,518	1,740,711	90	200,000	200,000	-	2,132,481	1,940,711	91

(1) Prior years encumbrances closed (money not spent) as of December 31, 2019: \$ 87,888

CHART S1

**Budget, Revenues & Expenditures
as of December 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 December 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	331,328	453,151	281,471	171,680	3,375	168,305	49,857	48,127
616	Stormwater Improve/Equip Replace	149,996	-	149,996	-	149,996	-	149,996	-	149,996	-	-
Total		270,174	1,645	271,819	331,328	603,147	281,471	321,676	3,375	318,301	49,857	48,127

**Current Revenue as Compared to Annual Estimates
for the period ended December 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	331,328	101	2,428	-	-	-	328,900	331,328	101
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-
Total		328,900	331,328	101	2,428	-	-	-	328,900	331,328	101

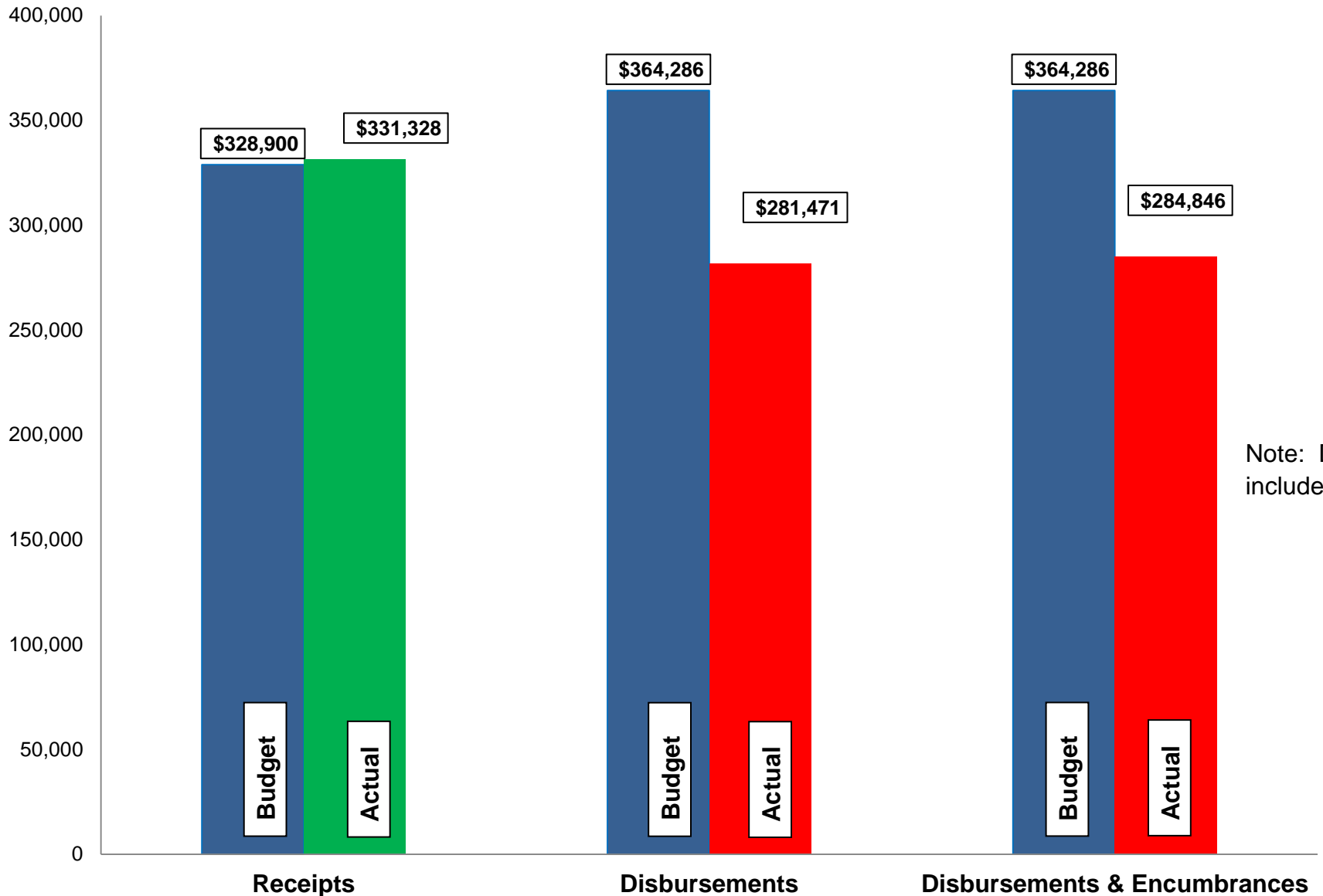
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended December 31, 2019**

#	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	281,471	77	3,375	284,846	78	-	-	-	364,286	284,846	78
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-	-
Total		364,286	281,471	77	3,375	284,846	78	-	-	-	364,286	284,846	78

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

CHART ST1

**Budget, Revenues & Expenditures
as of December 31, 2019
STORMWATER FUNDS
(Excludes Internal Transfers)**



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

CHART ST2

Subject: Monthly Financials – December

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

General City Services:

- Gross Income Tax collections are at 105.03% of the budgeted \$7.85M. April and May are our largest collection months. The gross and net 2019 collections are more than YTD December 2018 by 11.93% and 13.28%, respectively, but gross collections are only 12.20% 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 December, the 10% tax credit reduction has recovered \$551,430.
- Our Real Estate tax collections total \$2,668,197; 101.94% of budget.
- General Fund revenues are 106% of budget and total General City Services revenues are 105% of budget.
- General Fund expenditures are at 95% of budget and total General City Services expenditures are 89% of budget.
- Budgeted disbursements for General City Services includes \$13,310,038 in original appropriations plus the following three supplemental appropriations:
 - \$25,000 approved June 3, 2019 for improvements to Creager Field Cardboard Recycling Center, of which \$16,720 was reimbursed through a recycling grant from Montgomery County.
 - \$240,000 approved July 15, 2019 for additional concrete roadway repairs.
 - \$454,137 approved November 4, 2019; \$422,137 to pay off the Ohio Police & Fire pension liability and \$32,000 to purchase a vehicle for the Director of Engineering and Public Works.
- A rebate of \$166,160 was received from Workers' Compensation based on the premiums paid in 2017 (\$188,818). \$133,801 of the rebate was allocated to General City Services. The remainder of the rebate was allocated to refuse (\$15,012) and the enterprise funds (\$17,347).
- No unusual items in the month of December.

Refuse Fund:

- Refuse revenues and expenditures are approximately 99% and 86% of budget, respectively.
- No unusual items in the month of December.

Enterprise Funds:

- Water revenues and expenditures are approximately 105% and 84% of budget, respectively.
- Sanitary Sewer revenues were 105% of budget while expenditures are 74% of budget. An amount of \$319,318 is encumbered for wastewater treatment billing from Dayton and Montgomery County. Including this encumbrance, 2019 expenditures are 90% of budget. 70% of our 2018 costs are a result of payments to Dayton and Montgomery County for wastewater treatment.
- Stormwater revenues are 101% of budget while expenditures are 77%.
- No unusual items in the month of December.

Cindy