

Financial Reports



**thru the Month of January
Fiscal Year 2020**

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended January 31, 2020**

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	6,810,193	36,725	6,846,918	1,043,506	7,890,424	2,528,644	5,361,780	759,012	4,602,768	(1,485,138)	(2,207,425)
Major Operating Funds												
220	Street Maintenance and Repair	500,000	40,455	540,455	334,254	874,709	183,454	691,255	191,255	500,000	150,800	-
228	Leisure Activity	500,000	7,637	507,637	273,508	781,145	84,679	696,466	196,466	500,000	188,829	-
230	Health	92,355	-	92,355	5,100	97,455	18,545	78,910	19,909	59,001	(13,445)	(33,354)
510	Sidewalk, Curb & Apron	200,000	3,859	203,859	2,518	206,377	-	206,377	4,459	201,918	2,518	1,918
308	Equipment Replacement	847,808	389,300	1,237,108	581,651	1,818,759	85,445	1,733,314	505,178	1,228,136	496,206	380,328
309	Capital Improvement	1,004,111	83,707	1,087,818	406,259	1,494,077	1,259	1,492,818	85,448	1,407,370	405,000	403,259
707	Service Center	100,000	13,874	113,874	332,655	446,529	51,976	394,553	294,553	100,000	280,679	-
Other Funds												
208	Bullock Endowment Trust	51,771	-	51,771	55	51,826	-	51,826	-	51,826	55	55
209	MLK Community Recognition	7,506	-	7,506	-	7,506	-	7,506	-	7,506	-	-
210	Special Improvement District Assessment	-	-	-	-	-	-	-	-	-	-	-
211	Smith Memorial Gardens	400,000	4,935	404,935	25,273	430,208	7,061	423,147	23,147	400,000	18,212	-
212	Indigent Drivers Alcohol Treatment	33,371	-	33,371	91	33,462	-	33,462	-	33,462	91	91
213	Enforcement and Education	9,707	-	9,707	-	9,707	-	9,707	-	9,707	-	-
214	Law Enforcement	22,922	-	22,922	-	22,922	-	22,922	-	22,922	-	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	34,227	1,843	36,070	604	36,674	-	36,674	4,071	32,603	604	(1,624)
218	Court Computerization	36,714	-	36,714	243	36,957	-	36,957	195	36,762	243	48
219	Court Special Projects	25,404	12,671	38,075	492	38,567	-	38,567	13,762	24,805	492	(599)
224	State Highway Improvement	104,272	-	104,272	3,867	108,139	1,324	106,815	24,775	82,040	2,543	(22,232)
240	Public Safety Endowment	215,469	-	215,469	228	215,697	-	215,697	350	215,347	228	(122)
250	Special Projects	715,700	14,852	730,552	773	731,325	-	731,325	14,852	716,473	773	773
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	125,391	18,000	143,391	-	143,391	11,082	132,309	75,293	57,016	(11,082)	(68,375)
706	Self-Funding Insurance Trust	25,000	-	25,000	3,244	28,244	1,778	26,466	1,466	25,000	1,466	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	-	-	-	-	-	-	-	-
Total		11,861,921	627,858	12,489,779	3,014,321	15,504,100	2,975,247	12,528,853	2,214,191	10,314,662	39,074	(1,547,259)

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended January 31, 2020
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	11,505,254	1,043,506	9	(10,461,748)	-	-	-	11,505,254	1,043,506	9
Major Operating Funds											
220	Street Maintenance and Repair	641,500	48,395	8	(593,105)	596,414	285,859	48	1,237,914	334,254	27
228	Leisure Activity	537,900	31,621	6	(506,279)	659,107	241,887	37	1,197,007	273,508	23
230	Health	158,944	5,100	3	(153,844)	-	-	-	158,944	5,100	3
510	Sidewalk, Curb & Apron	90,000	2,518	3	(87,482)	109,705	-	-	199,705	2,518	1
308	Equipment Replacement	-	-	-	-	581,651	581,651	100	581,651	581,651	100
309	Capital Improvement	-	-	-	-	906,259	406,259	45	906,259	406,259	45
707	Service Center	292,169	118,668	41	(173,501)	434,591	213,987	49	726,760	332,655	46
Other Funds											
208	Bullock Endowment Trust	610	55	9	(555)	-	-	-	610	55	9
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
210	Special Improvement District Assessment	90,000	-	-	(90,000)	-	-	-	90,000	-	-
211	Smith Memorial Gardens	59,000	3,294	6	(55,706)	55,940	21,979	39	114,940	25,273	22
212	Indigent Drivers Alcohol Treatment	2,100	91	4	(2,009)	-	-	-	2,100	91	4
213	Enforcement and Education	200	-	-	(200)	-	-	-	200	-	-
214	Law Enforcement	-	-	-	-	-	-	-	-	-	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	7,000	604	9	(6,396)	-	-	-	7,000	604	9
218	Court Computerization	4,000	243	6	(3,757)	-	-	-	4,000	243	6
219	Court Special Projects	6,000	492	8	(5,508)	-	-	-	6,000	492	8
224	State Highway Improvement	102,366	3,867	4	(98,499)	-	-	-	102,366	3,867	4
240	Public Safety Endowment	2,800	228	8	(2,572)	-	-	-	2,800	228	8
250	Special Projects	10,000	773	8	(9,227)	300,000	-	-	310,000	773	-
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	130,000	-	-	(130,000)	1,804	-	-	131,804	-	-
706	Self-Funding Insurance Trust	-	-	-	-	17,500	3,244	19	17,500	3,244	19
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	-	-	(2,000)	-	-	-	2,000	-	-
Total		13,641,843	1,259,455	9	(12,382,388)	3,662,971	1,754,866	48	17,304,814	3,014,321	17

Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended January 31, 2020

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	8,498,146	864,290	10	759,012	1,623,302	19	3,480,357	1,664,354	48	11,978,503	3,287,656	27
Major Operating Funds													
220	Street Maintenance and Repair	1,102,275	97,520	9	191,255	288,775	26	176,094	85,934	49	1,278,369	374,709	29
228	Leisure Activity	1,201,384	82,390	7	196,466	278,856	23	3,260	2,289	70	1,204,644	281,145	23
230	Health	146,445	16,256	11	19,909	36,165	25	3,260	2,289	70	149,705	38,454	26
510	Sidewalk, Curb & Apron	180,559	-	-	4,459	4,459	2	-	-	-	180,559	4,459	2
308	Equipment Replacement	798,800	85,445	11	505,178	590,623	74	-	-	-	798,800	590,623	74
309	Capital Improvement	842,307	1,259	-	85,448	86,707	10	-	-	-	842,307	86,707	10
707	Service Center	740,634	51,976	7	294,553	346,529	47	-	-	-	740,634	346,529	47
Other Funds													
208	Bullock Endowment Trust	1,000	-	-	-	-	-	-	-	-	1,000	-	-
209	MLK Community Recognition	1,000	-	-	-	-	-	-	-	-	1,000	-	-
210	Special Improvement District Assessment	90,000	-	-	-	-	-	-	-	-	90,000	-	-
211	Smith Memorial Gardens	119,875	7,061	6	23,147	30,208	25	-	-	-	119,875	30,208	25
212	Indigent Drivers Alcohol Treatment	1,500	-	-	-	-	-	-	-	-	1,500	-	-
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	14,000	-	-	-	-	-	-	-	-	14,000	-	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	13,343	-	-	4,071	4,071	31	-	-	-	13,343	4,071	31
218	Court Computerization	7,500	-	-	195	195	3	-	-	-	7,500	195	3
219	Court Special Projects	21,171	-	-	13,762	13,762	65	-	-	-	21,171	13,762	65
224	State Highway Improvement	34,100	1,324	4	24,775	26,099	77	-	-	-	34,100	26,099	77
240	Public Safety Endowment	15,000	-	-	350	350	2	-	-	-	15,000	350	2
250	Special Projects	14,852	-	-	14,852	14,852	100	-	-	-	14,852	14,852	100
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	170,900	11,082	6	75,293	86,375	51	-	-	-	170,900	86,375	51
706	Self-Funding Insurance Trust	17,500	1,778	10	1,466	3,244	19	-	-	-	17,500	3,244	19
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	-	-	-	-	-	-	-	-	2,000	-	-
Total		14,035,791	(1)	9	2,214,191	3,434,572	24	3,662,971	1,754,866	48	17,698,762	5,189,438	29

(1) Prior years encumbrances closed (money not spent) as of January 31, 2020:

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CHART NE3

**GENERAL FUND RECEIPTS
5-YEAR HISTORY
YTD at January 31, 2020**

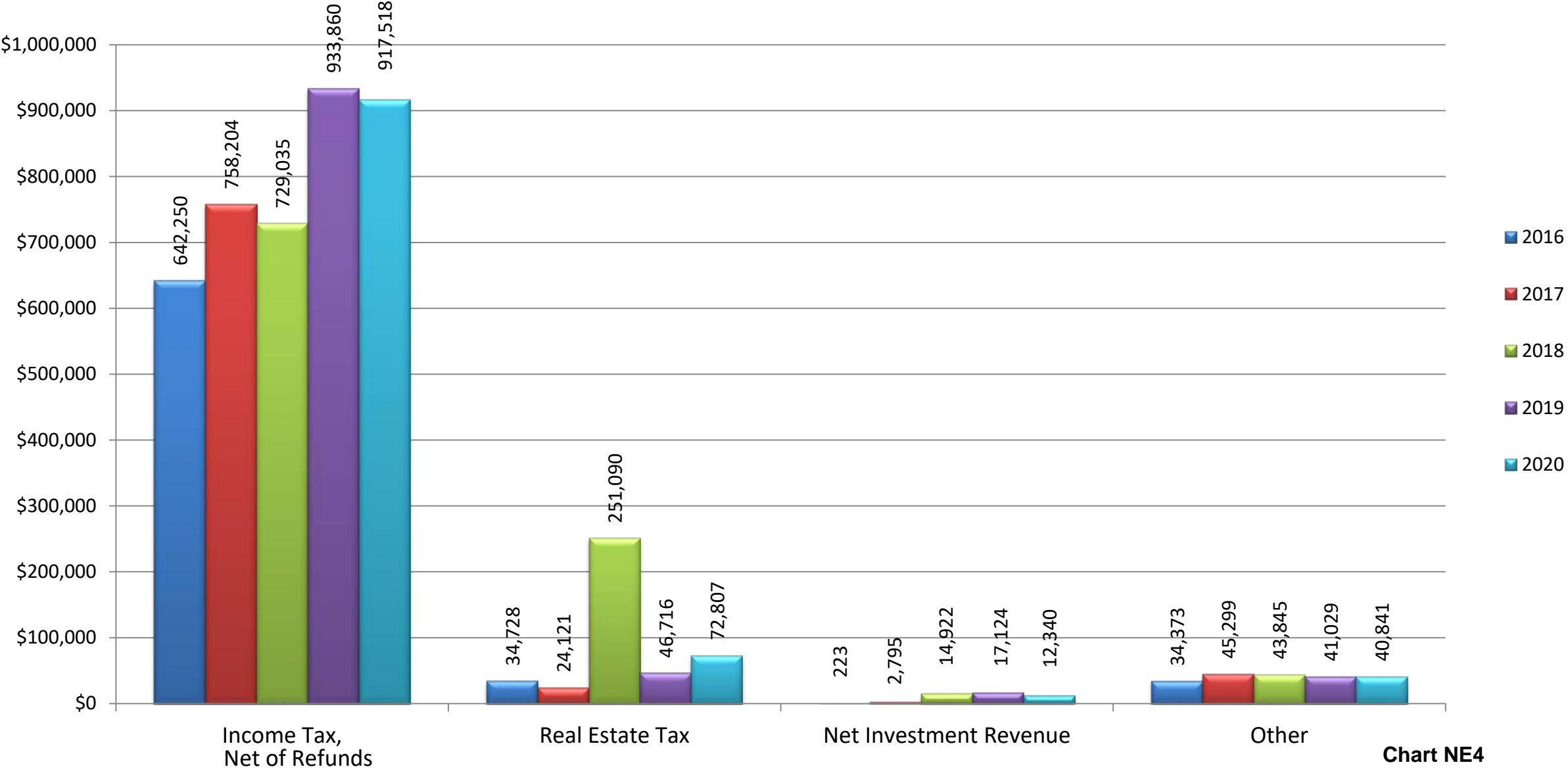
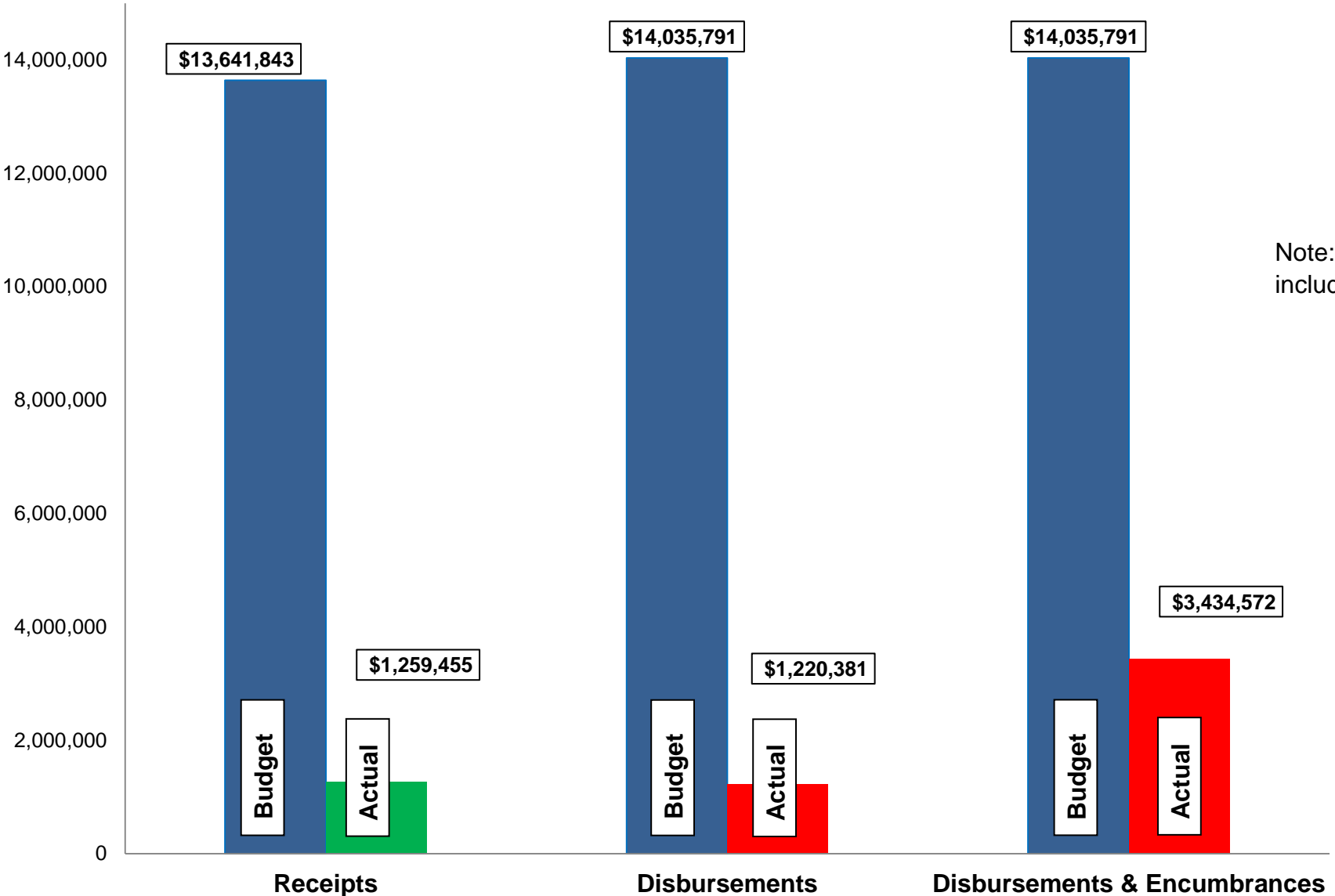


Chart NE4

**Budget, Revenues & Expenditures
as of January 31, 2020
GENERAL CITY SERVICES
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$627,858 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, 2020
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	659,963	8,274	668,237	112,878	781,115	289,081	492,034	176,462	315,572	(176,203)	(344,391)
206	Refuse Equipment Replacement	-	-	-	100,000	100,000	-	100,000	-	100,000	100,000	100,000
	Total	659,963	8,274	668,237	212,878	881,115	289,081	592,034	176,462	415,572	(76,203)	(244,391)

**Current Revenue as Compared to Annual Estimates
for the period ended January 31, 2020**

#	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	1,350,600	112,878	8	(1,237,722)	-	-	-	1,350,600	112,878	8
206	Refuse Equipment Replacement	-	-	-	-	320,000	100,000	31	320,000	100,000	31
	Total	1,350,600	112,878	8	(1,237,722)	320,000	100,000	-	1,670,600	212,878	13

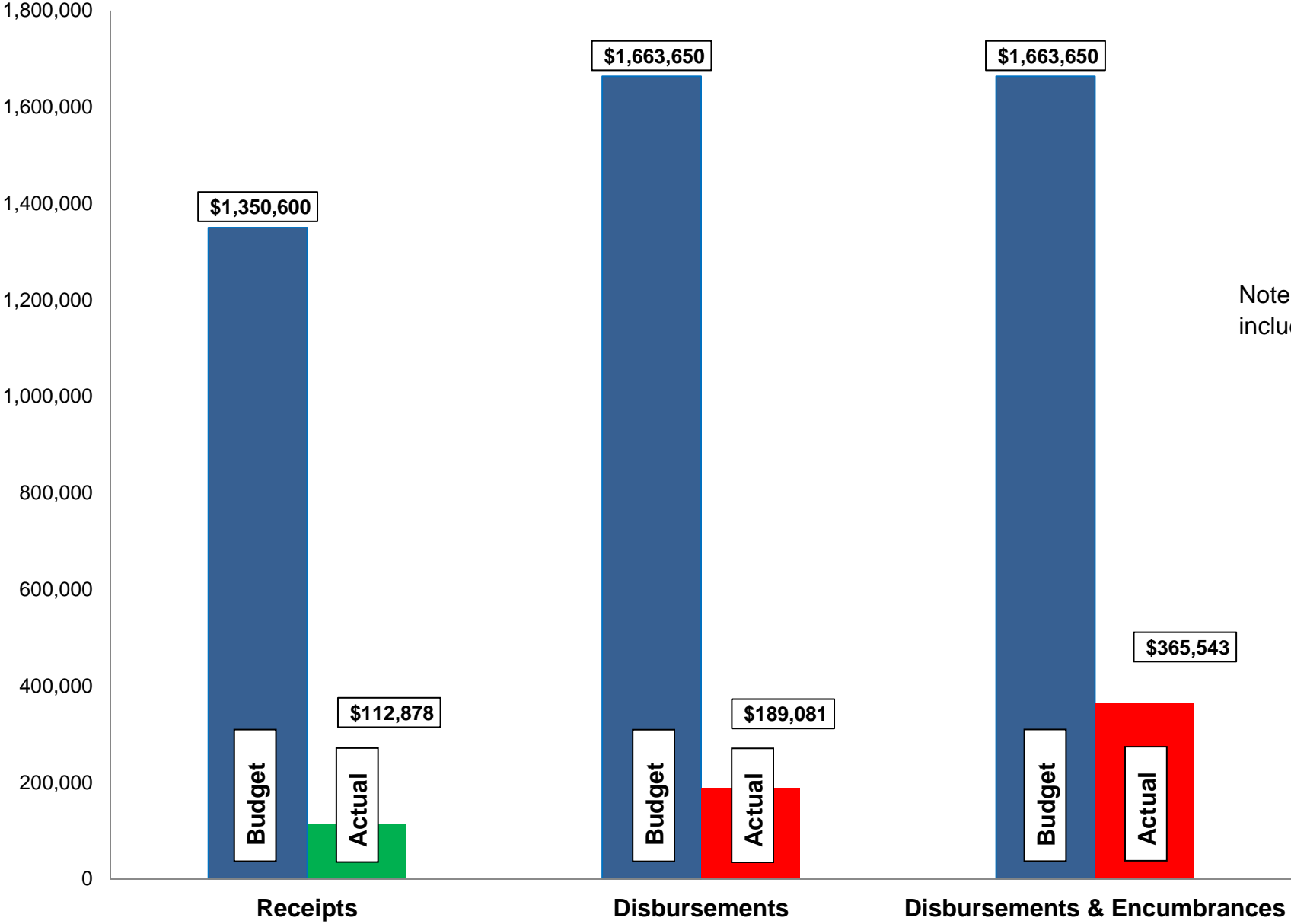
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended January 31, 2020**

#	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	1,343,650	189,081	14	176,462	365,543	27	320,000	100,000	31	1,663,650	465,543	28
206	Refuse Equipment Replacement	320,000	-	-	-	-	-	-	-	-	320,000	-	-
	Total	1,663,650	189,081	11	176,462	365,543	22	320,000	100,000	-	1,983,650	465,543	23

(1) Prior years encumbrances closed (money not spent) as of January 31, 2020: \$ -

CHART R1

Budget, Revenues & Expenditures as of January 31, 2020 REFUSE FUNDS



Note: Disbursements and Disbursements & Encumbrances bars include \$8,274 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, 2020
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	933,705	10,645	944,350	84,369	1,028,719	124,045	904,674	286,884	617,790	(39,676)	(315,915)
603	Water Improve/Equip Replace	286,256	26,577	312,833	-	312,833	-	312,833	26,577	286,256	-	-
Total		1,219,961	37,222	1,257,183	84,369	1,341,552	124,045	1,217,507	313,461	904,046	(39,676)	(315,915)

**Current Revenue as Compared to Annual Estimates
for the period ended January 31, 2020**

#	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	1,173,500	84,368	7	(1,089,132)	-	-	-	1,173,500	84,368	7
603	Water Improve/Equip Replace	-	-	-	-	-	-	-	-	-	#DIV/0!
Total		1,173,500	84,368	7	(1,089,132)	-	-	-	1,173,500	84,368	7

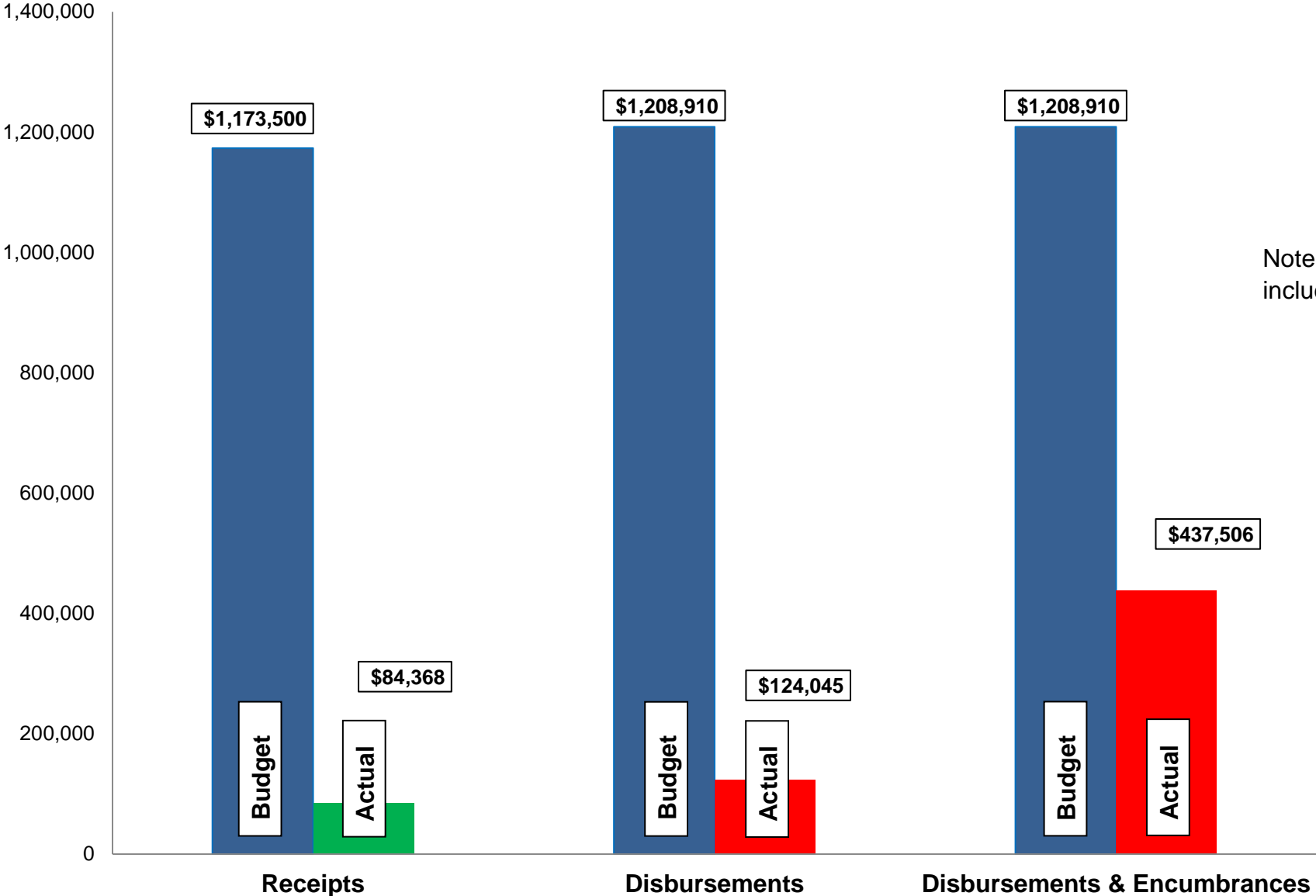
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended January 31, 2020**

#	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	1,152,333	124,045	11	286,884	410,929	36	-	-	-	1,152,333	410,929	36
603	Water Improve/Equip Replace	56,577	-	-	26,577	26,577	47	-	-	-	56,577	26,577	47
Total		1,208,910	124,045	10	313,461	437,506	36	-	-	-	1,208,910	437,506	36

(1) Prior years encumbrances closed (money not spent) as of January 31, 2020: \$ -

CHART W1

**Budget, Revenues & Expenditures
as of January 31, 2020
WATER FUNDS
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$37,222 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, 2020
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.	1,020,414	319,518	1,339,932	151,029	1,490,961	405,308	1,085,653	202,216	883,437	(254,279)	(136,977)
608	Sewer Improve/Equip Replace	529,067	-	529,067	200,000	729,067	-	729,067	-	729,067	200,000	200,000
Total		1,549,481	319,518	1,868,999	351,029	2,220,028	405,308	1,814,720	202,216	1,612,504	(54,279)	63,023

**Current Revenue as Compared to Annual Estimates
for the period ended January 31, 2020**

#	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.	1,799,700	151,029	8	(1,648,671)	-	-	-	1,799,700	151,029	8
608	Sewer Improve/Equip Replace	-	-	-	-	200,000	200,000	100	200,000	200,000	100
Total		1,799,700	151,029	8	(1,648,671)	200,000	200,000	-	1,999,700	351,029	18

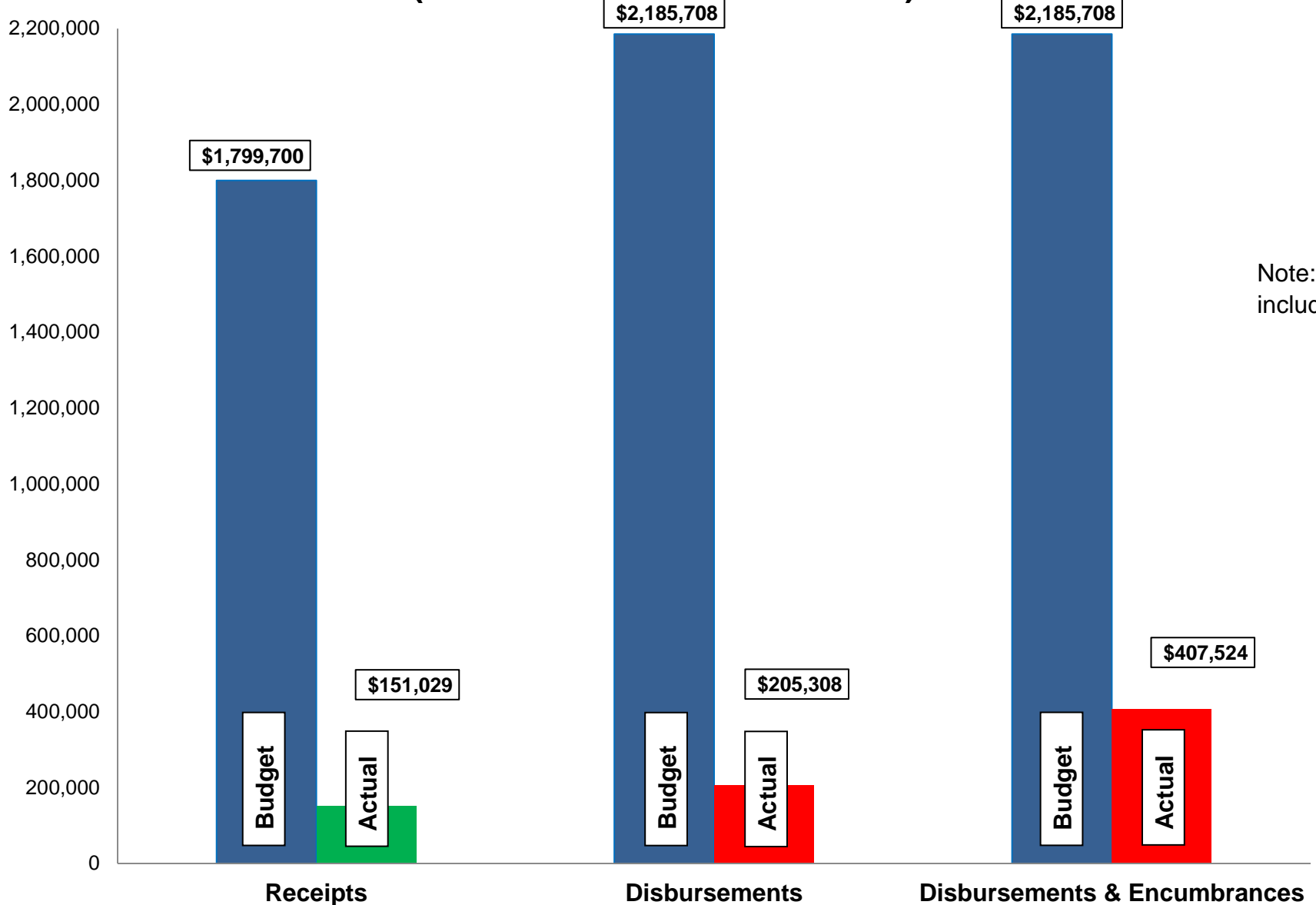
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended January 31, 2020**

#	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.	1,805,708	205,308	11	202,216	407,524	23	200,000	200,000	100	2,005,708	607,524	30
608	Sewer Improve/Equip Replace	380,000	-	-	-	-	-	-	-	-	380,000	-	-
Total		2,185,708 (1)	205,308	9	202,216	407,524	19	200,000	200,000	-	2,385,708	607,524	25

(1) Prior years encumbrances closed (money not spent) as of January 31, 2020: \$ -

CHART S1

**Budget, Revenues & Expenditures
as of January 31, 2020
SANITARY SEWER FUNDS
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$319,518 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, 2020
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	168,305	3,375	171,680	28,026	199,706	67,330	132,376	18,484	113,892	(39,304)	(54,413)
616	Stormwater Improve/Equip Replace	149,996	-	149,996	20,000	169,996	-	169,996	-	169,996	20,000	20,000
Total		318,301	3,375	321,676	48,026	369,702	67,330	302,372	18,484	283,888	(19,304)	(34,413)

**Current Revenue as Compared to Annual Estimates
for the period ended January 31, 2020**

#	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	467,335	28,026	6	(439,309)	-	-	-	467,335	28,026	6
616	Stormwater Improve/Equip Replace	-	-	-	-	20,000	20,000	100	20,000	20,000	100
Total		467,335	28,026	6	(439,309)	20,000	20,000	-	487,335	48,026	10

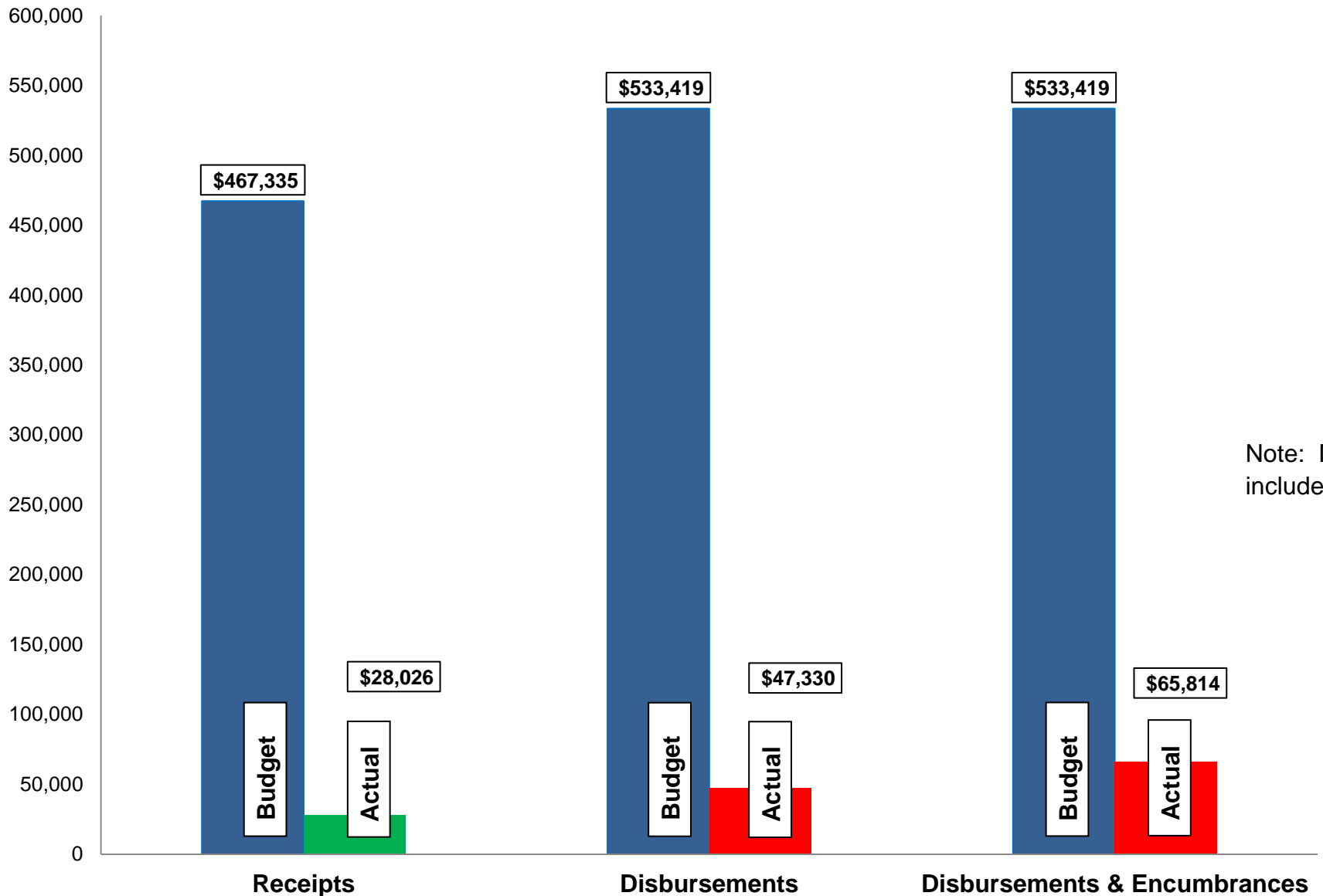
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended January 31, 2020**

#	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	373,419	47,330	13	18,484	65,814	18	20,000	20,000	100	393,419	85,814	22
616	Stormwater Improve/Equip Replace	160,000	-	-	-	-	-	-	-	-	160,000	-	-
Total		533,419 (1)	47,330	9	18,484	65,814	12	20,000	20,000	-	553,419	85,814	16

(1) Prior years encumbrances closed (money not spent) as of January 31, 2020: \$ -

CHART ST1

**Budget, Revenues & Expenditures
as of January 31, 2020
STORMWATER FUNDS
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$3,375 appropriated 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 10.99% of the budgeted \$8.35M. April and May are our largest collection months. The gross and net 2020 collections are less than YTD January 2019 by 2.22% and 1.75%, respectively.
- Our Real Estate tax collections total \$72,807; 2.77% 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 9% of budget.
- Budgeted disbursements for General City Services include \$13,407,933 in original appropriations.
- No unusual items in the month of January.

Refuse Fund:

- Refuse revenues and expenditures are approximately 8% and 11% of budget, respectively.
- No unusual items in the month of January.

Enterprise Funds:

- Water revenues and expenditures are approximately 7% and 10% of budget, respectively.
- Sewer revenues are 8% of budget while expenditures are 9% of budget. 75% of our 2019 costs are a result of payments to Dayton and Montgomery County for wastewater treatment.
- Stormwater revenues are 6% of budget while expenditures are 9%.
- No unusual items in the month of January.

Cindy