

Financial Reports



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

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended February 29, 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	2,967,064	9,813,982	3,732,522	6,081,460	897,894	5,183,566	(765,458)	(1,626,627)
Major Operating Funds												
220	Street Maintenance and Repair	500,000	40,455	540,455	428,770	969,225	254,822	714,403	214,403	500,000	173,948	-
228	Leisure Activity	500,000	7,637	507,637	334,664	842,301	152,210	690,091	190,091	500,000	182,454	-
230	Health	92,355	-	92,355	123,895	216,250	27,599	188,651	22,574	166,077	96,296	73,722
510	Sidewalk, Curb & Apron	200,000	3,859	203,859	3,416	207,275	230	207,045	4,228	202,817	3,186	2,817
308	Equipment Replacement	847,808	389,300	1,237,108	581,701	1,818,809	93,545	1,725,264	497,078	1,228,186	488,156	380,378
309	Capital Improvement	1,004,111	83,707	1,087,818	906,259	1,994,077	33,198	1,960,879	53,509	1,907,370	873,061	903,259
707	Service Center	100,000	13,874	113,874	367,688	481,562	96,223	385,339	285,339	100,000	271,465	-
Other Funds												
208	Bullock Endowment Trust	51,771	-	51,771	68	51,839	-	51,839	-	51,839	68	68
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	41,184	446,119	11,407	434,712	25,959	408,753	29,777	8,753
212	Indigent Drivers Alcohol Treatment	33,371	-	33,371	222	33,593	-	33,593	-	33,593	222	222
213	Enforcement and Education	9,707	-	9,707	-	9,707	-	9,707	-	9,707	-	-
214	Law Enforcement	22,922	-	22,922	7,041	29,963	3,209	26,754	6,091	20,663	3,832	(2,259)
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	34,227	1,843	36,070	1,285	37,355	340	37,015	3,731	33,284	945	(943)
218	Court Computerization	36,714	-	36,714	533	37,247	-	37,247	195	37,052	533	338
219	Court Special Projects	25,404	12,671	38,075	1,009	39,084	-	39,084	13,762	25,322	1,009	(82)
224	State Highway Improvement	104,272	-	104,272	7,921	112,193	1,597	110,596	24,503	86,093	6,324	(18,179)
240	Public Safety Endowment	215,469	-	215,469	286	215,755	142	215,613	250	215,363	144	(106)
250	Special Projects	715,700	14,852	730,552	969	731,521	-	731,521	14,852	716,669	969	969
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	125,391	18,000	143,391	-	143,391	21,529	121,862	64,846	57,016	(21,529)	(68,375)
706	Self-Funding Insurance Trust	25,000	-	25,000	4,775	29,775	3,453	26,322	1,322	25,000	1,322	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	-	-	-	-	-	-	-	-
Total		11,861,921	627,858	12,489,779	5,778,750	18,268,529	4,432,026	13,836,503	2,320,627	11,515,876	1,346,724	(346,045)

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended February 29, 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	2,967,064	26	(8,538,190)	-	-	-	11,505,254	2,967,064	26
Major Operating Funds											
220	Street Maintenance and Repair	641,500	99,673	16	(541,827)	596,414	329,097	55	1,237,914	428,770	35
228	Leisure Activity	537,900	51,354	10	(486,546)	659,107	283,310	43	1,197,007	334,664	28
230	Health	158,944	123,895	78	(35,049)	-	-	-	158,944	123,895	78
510	Sidewalk, Curb & Apron	90,000	3,416	4	(86,584)	109,705	-	-	199,705	3,416	2
308	Equipment Replacement	-	50	-	50	581,651	581,651	100	581,651	581,701	100
309	Capital Improvement	-	-	-	-	906,259	906,259	100	906,259	906,259	100
707	Service Center	292,169	132,770	45	(159,399)	434,591	234,918	54	726,760	367,688	51
Other Funds											
208	Bullock Endowment Trust	610	68	11	(542)	-	-	-	610	68	11
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
210	Special Improvement District Assessment	90,000	-	-	(90,000)	-	-	-	90,000	-	-
211	Smith Memorial Gardens	59,000	19,205	33	(39,795)	55,940	21,979	39	114,940	41,184	36
212	Indigent Drivers Alcohol Treatment	2,100	222	11	(1,878)	-	-	-	2,100	222	11
213	Enforcement and Education	200	-	-	(200)	-	-	-	200	-	-
214	Law Enforcement	-	7,041	-	7,041	-	-	-	-	7,041	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	7,000	1,285	18	(5,715)	-	-	-	7,000	1,285	18
218	Court Computerization	4,000	533	13	(3,467)	-	-	-	4,000	533	13
219	Court Special Projects	6,000	1,009	17	(4,991)	-	-	-	6,000	1,009	17
224	State Highway Improvement	102,366	7,921	8	(94,445)	-	-	-	102,366	7,921	8
240	Public Safety Endowment	2,800	286	10	(2,514)	-	-	-	2,800	286	10
250	Special Projects	10,000	969	10	(9,031)	300,000	-	-	310,000	969	-
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	4,775	27	17,500	4,775	27
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	-	-	(2,000)	-	-	-	2,000	-	-
Total		13,641,843	3,416,761	25	(10,225,082)	3,662,971	2,361,989	64	17,304,814	5,778,750	33

Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 29, 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	1,469,770	17	897,894	2,367,664	28	3,480,357	2,262,752	65	11,978,503	4,630,416	39
Major Operating Funds													
220	Street Maintenance and Repair	1,102,275	160,317	15	214,403	374,720	34	176,094	94,505	54	1,278,369	469,225	37
228	Leisure Activity	1,201,384	149,844	12	190,091	339,935	28	3,260	2,366	73	1,204,644	342,301	28
230	Health	146,445	25,233	17	22,574	47,807	33	3,260	2,366	73	149,705	50,173	34
510	Sidewalk, Curb & Apron	180,559	230	-	4,228	4,458	2	-	-	-	180,559	4,458	2
308	Equipment Replacement	798,800	93,545	12	497,078	590,623	74	-	-	-	798,800	590,623	74
309	Capital Improvement	842,307	33,198	4	53,509	86,707	10	-	-	-	842,307	86,707	10
707	Service Center	740,634	96,223	13	285,339	381,562	52	-	-	-	740,634	381,562	52
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	11,407	10	25,959	37,366	31	-	-	-	119,875	37,366	31
212	Indigent Drivers Alcohol Treatment	1,500	-	-	-	-	-	-	-	-	1,500	-	-
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	14,000	3,209	23	6,091	9,300	66	-	-	-	14,000	9,300	66
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	13,343	340	3	3,731	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	1,597	5	24,503	26,100	77	-	-	-	34,100	26,100	77
240	Public Safety Endowment	15,000	142	1	250	392	3	-	-	-	15,000	392	3
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	21,529	13	64,846	86,375	51	-	-	-	170,900	86,375	51
706	Self-Funding Insurance Trust	17,500	3,453	20	1,322	4,775	27	-	-	-	17,500	4,775	27
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	-	-	-	-	-	-	-	-	2,000	-	-
Total		14,035,791	(1) 2,070,037	15	2,320,627	4,390,664	31	3,662,971	2,361,989	64	17,698,762	6,752,653	38

(1) Prior years encumbrances closed (money not spent) as of February 29, 2020: \$ -

CHART NE3

**GENERAL FUND RECEIPTS
5-YEAR HISTORY
YTD at February 29, 2020**

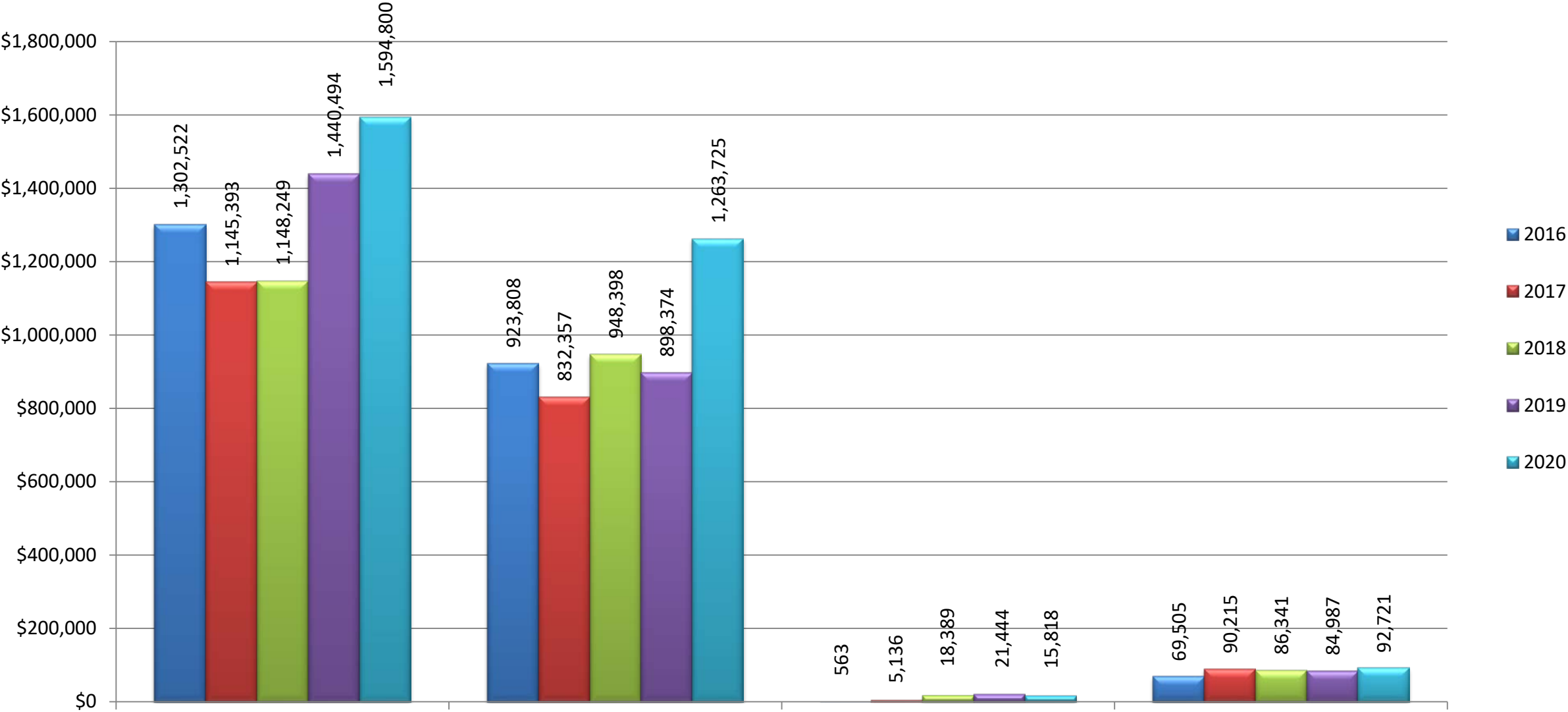
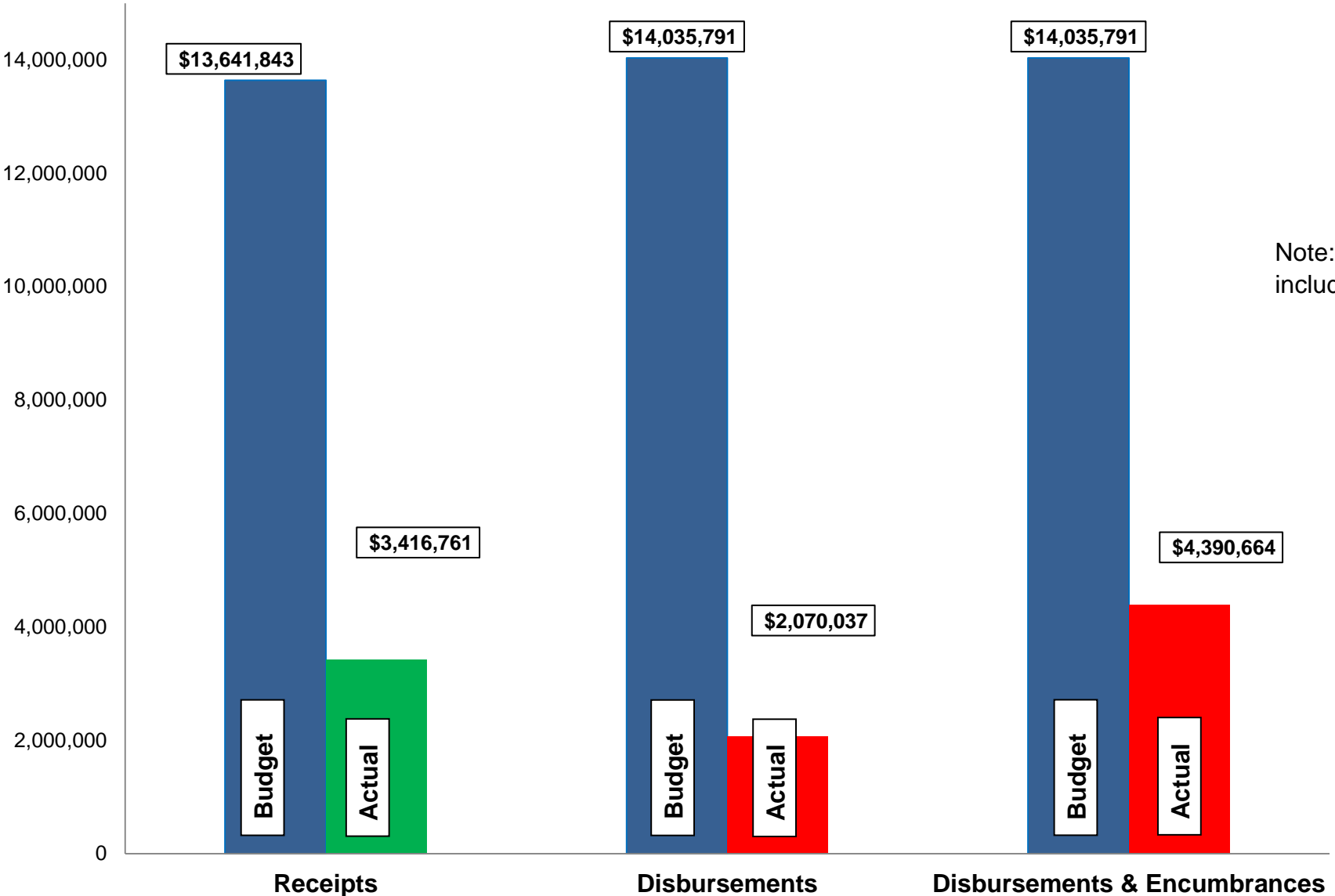


Chart NE4

**Budget, Revenues & Expenditures
as of February 29, 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 February 29, 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	218,830	887,067	397,852	489,215	202,563	286,652	(179,022)	(373,311)
206	Refuse Equipment Replacement	-	-	-	120,000	120,000	-	120,000	-	120,000	120,000	120,000
	Total	659,963	8,274	668,237	338,830	1,007,067	397,852	609,215	202,563	406,652	(59,022)	(253,311)

**Current Revenue as Compared to Annual Estimates
for the period ended February 29, 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	218,830	16	(1,131,770)	-	-	-	1,350,600	218,830	16
206	Refuse Equipment Replacement	-	-	-	-	320,000	120,000	38	320,000	120,000	38
	Total	1,350,600	218,830	16	(1,131,770)	320,000	120,000	-	1,670,600	338,830	20

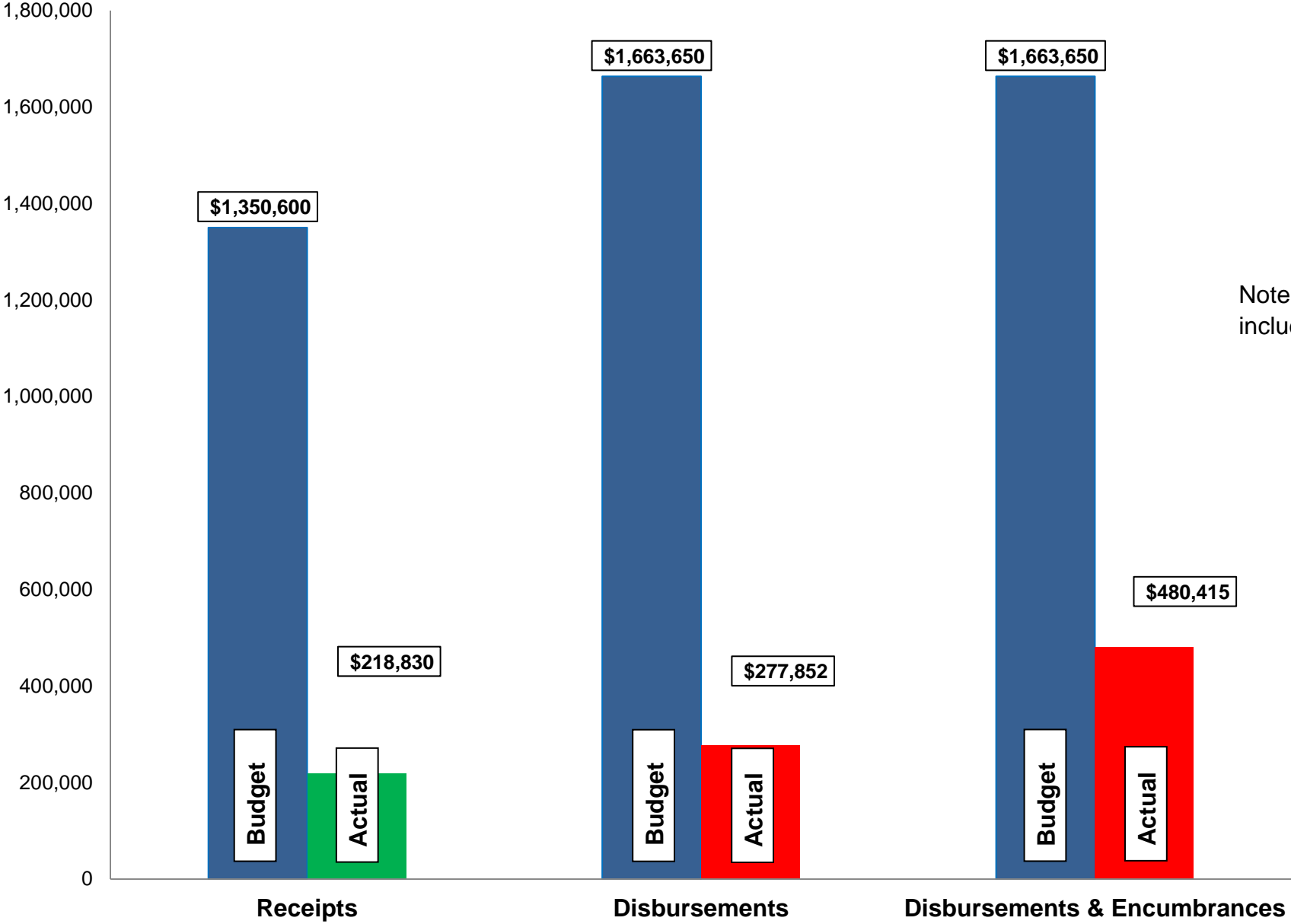
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 29, 2020**

#	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	277,852	21	202,563	480,415	36	320,000	120,000	38	1,663,650	600,415	36
206	Refuse Equipment Replacement	320,000	-	-	-	-	-	-	-	-	320,000	-	-
	Total	1,663,650	277,852	17	202,563	480,415	29	320,000	120,000	-	1,983,650	600,415	30

(1) Prior years encumbrances closed (money not spent) as of February 29, 2020: \$ -

CHART R1

Budget, Revenues & Expenditures as of February 29, 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 February 29, 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	165,038	1,109,388	184,883	924,505	304,167	620,338	(19,845)	(313,367)
603	Water Improve/Equip Replace	286,256	26,577	312,833	-	312,833	2,061	310,772	24,516	286,256	(2,061)	-
Total		1,219,961	37,222	1,257,183	165,038	1,422,221	186,944	1,235,277	328,683	906,594	(21,906)	(313,367)

**Current Revenue as Compared to Annual Estimates
for the period ended February 29, 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	165,038	14	(1,008,462)	-	-	-	1,173,500	165,038	14
603	Water Improve/Equip Replace	-	-	-	-	-	-	-	-	-	#DIV/0!
Total		1,173,500	165,038	14	(1,008,462)	-	-	-	1,173,500	165,038	14

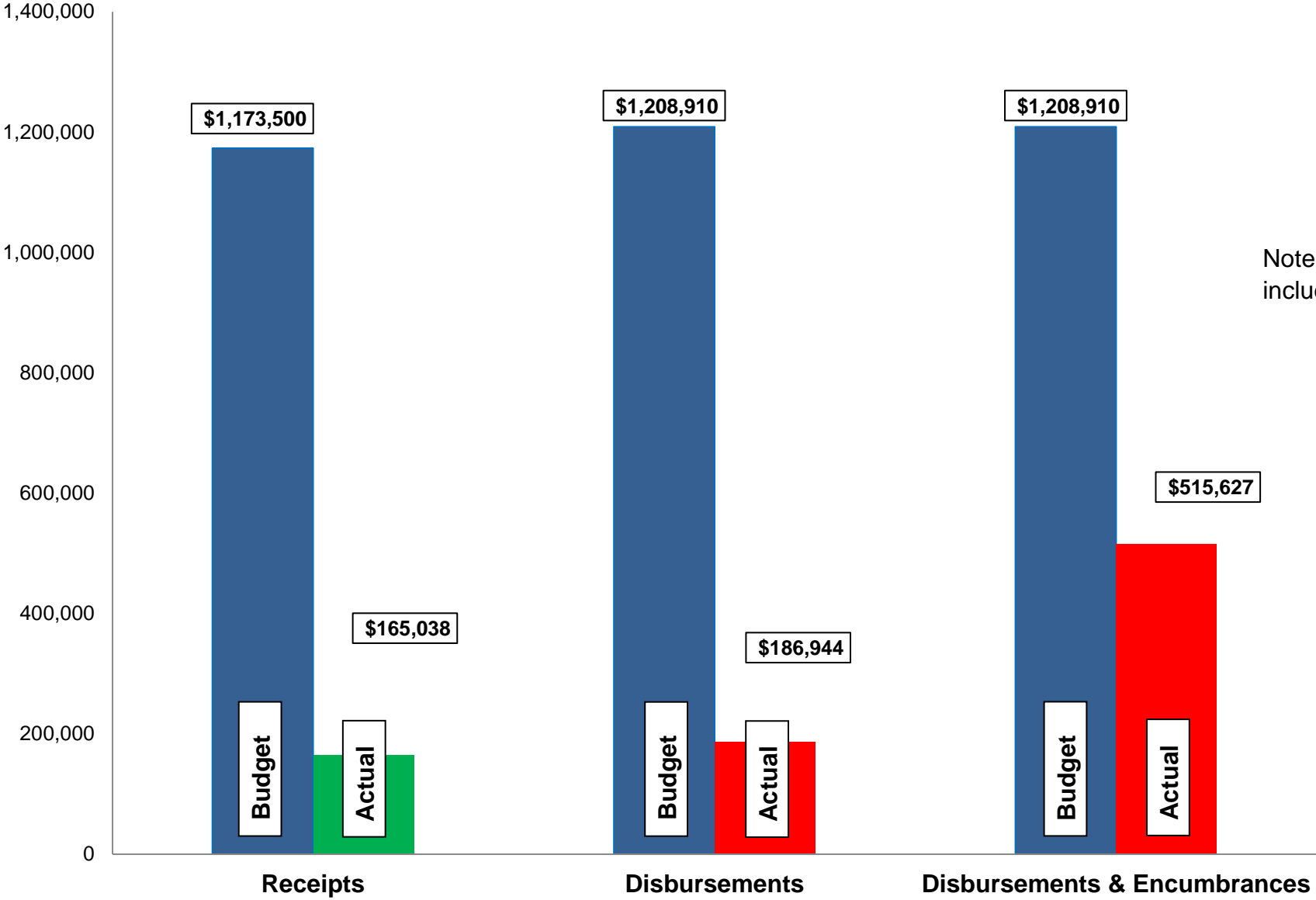
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 29, 2020**

#	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	184,883	16	304,167	489,050	42	-	-	-	1,152,333	489,050	42
603	Water Improve/Equip Replace	56,577	2,061	4	24,516	26,577	47	-	-	-	56,577	26,577	47
Total		1,208,910	186,944	15	328,683	515,627	43	-	-	-	1,208,910	515,627	43

(1) Prior years encumbrances closed (money not spent) as of February 29, 2020: \$ -

CHART W1

**Budget, Revenues & Expenditures
as of February 29, 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 February 29, 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	292,840	1,632,772	530,999	1,101,773	112,427	989,346	(238,159)	(31,068)
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	492,840	2,361,839	530,999	1,830,840	112,427	1,718,413	(38,159)	168,932

**Current Revenue as Compared to Annual Estimates
for the period ended February 29, 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	292,840	16	(1,506,860)	-	-	-	1,799,700	292,840	16
608	Sewer Improve/Equip Replace	-	-	-	-	200,000	200,000	100	200,000	200,000	100
Total		1,799,700	292,840	16	(1,506,860)	200,000	200,000	-	1,999,700	492,840	25

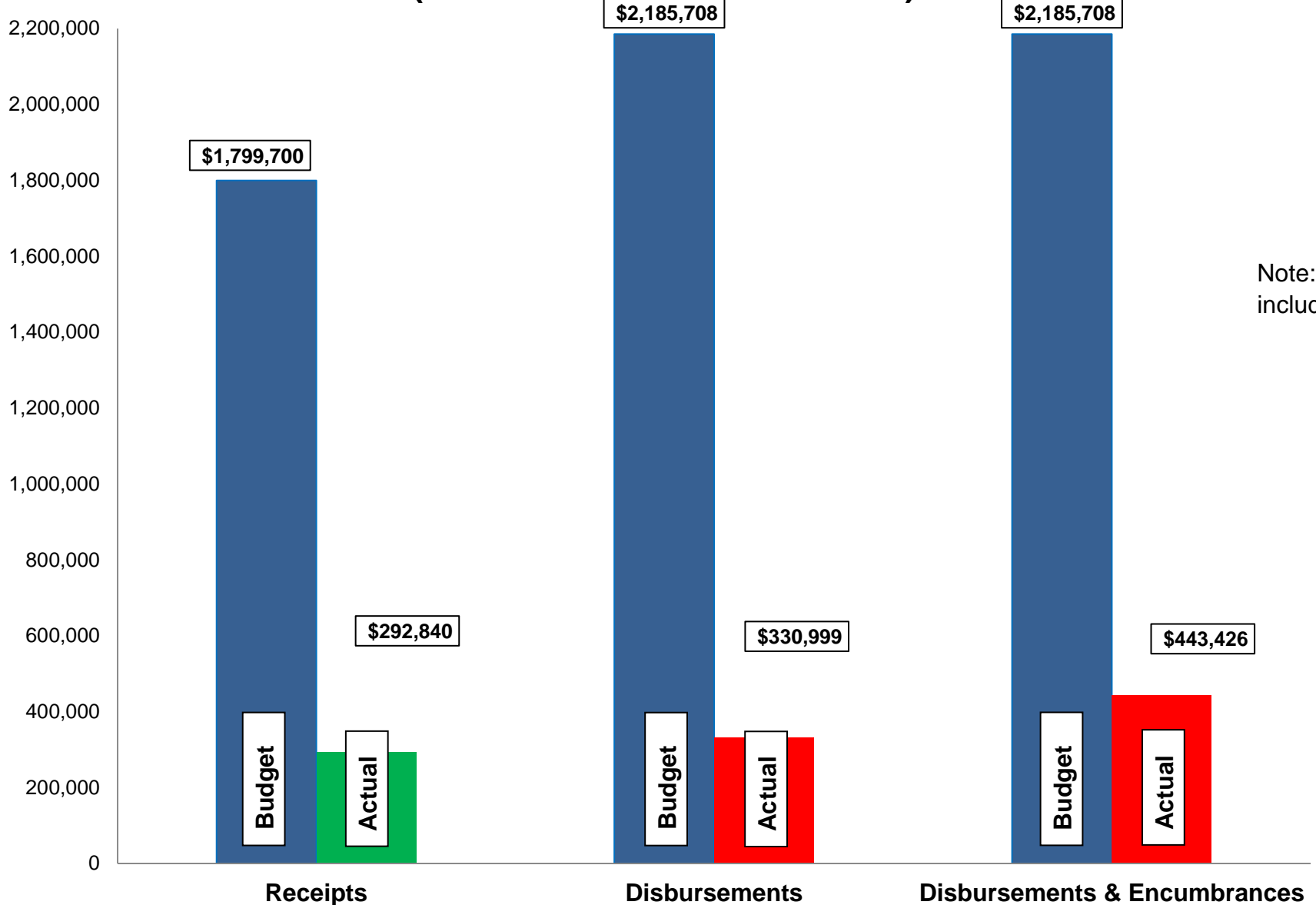
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 29, 2020**

#	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	330,999	18	112,427	443,426	25	200,000	200,000	100	2,005,708	643,426	32
608	Sewer Improve/Equip Replace	380,000	-	-	-	-	-	-	-	-	380,000	-	-
Total		2,185,708	330,999	15	112,427	443,426	20	200,000	200,000	-	2,385,708	643,426	27

(1) Prior years encumbrances closed (money not spent) as of February 29, 2020: \$ -

CHART S1

**Budget, Revenues & Expenditures
as of February 29, 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 February 29, 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	64,341	236,021	89,906	146,115	20,629	125,486	(25,565)	(42,819)
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	84,341	406,017	89,906	316,111	20,629	295,482	(5,565)	(22,819)

**Current Revenue as Compared to Annual Estimates
for the period ended February 29, 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	64,341	14	(402,994)	-	-	-	467,335	64,341	14
616	Stormwater Improve/Equip Replace	-	-	-	-	20,000	20,000	100	20,000	20,000	100
Total		467,335	64,341	14	(402,994)	20,000	20,000	-	487,335	84,341	17

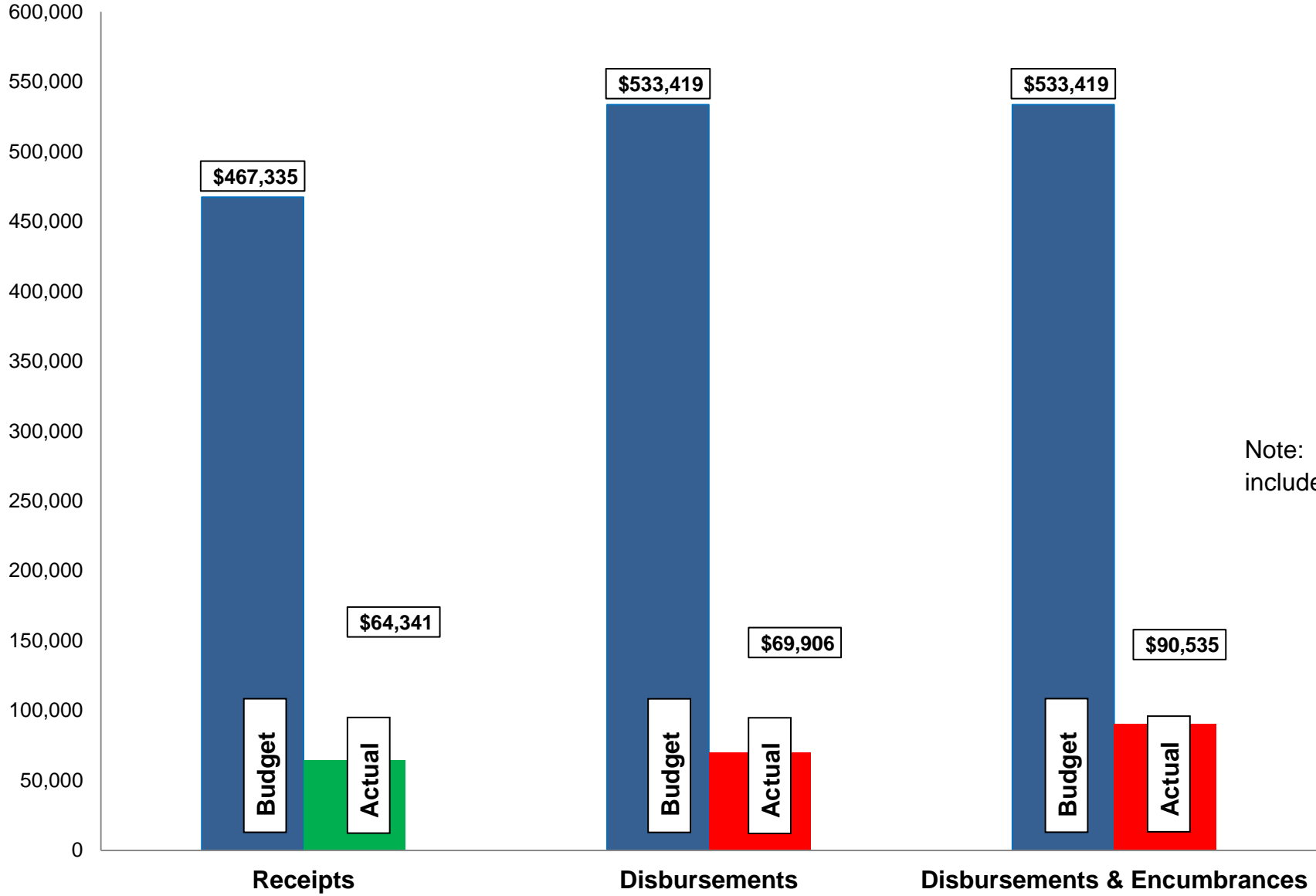
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended February 29, 2020**

#	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	69,906	19	20,629	90,535	24	20,000	20,000	100	393,419	110,535	28
616	Stormwater Improve/Equip Replace	160,000	-	-	-	-	-	-	-	-	160,000	-	-
Total		533,419 (1)	69,906	13	20,629	90,535	17	20,000	20,000	-	553,419	110,535	20

(1) Prior years encumbrances closed (money not spent) as of February 29, 2020: \$ -

CHART ST1

**Budget, Revenues & Expenditures
as of February 29, 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 – February

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

General City Services:

- Gross Income Tax collections are at 19.29% of the budgeted \$8.35M. April and May are our largest collection months. The gross and net 2020 collections are more than YTD February 2019 by 10.30% and 10.71%, respectively.
- Our Real Estate tax collections total \$1,263,725; 48.07% of budget. The increase over prior years of approximately \$365,000 in 2020 is a result of the timing of advance real-estate tax payments from the county.
- General Fund revenues are 26% of budget and total General City Services revenues are 25% of budget.
- General Fund expenditures are 17% of budget and total General City Services expenditures are 15% of budget.
- Budgeted disbursements for General City Services include \$13,407,933 in original appropriations
- No unusual items in the month of February.

Refuse Fund:

- Refuse revenues and expenditures are approximately 16% and 17% of budget, respectively.
- No unusual items in the month of February.

Enterprise Funds:

- Water revenues and expenditures are approximately 14% and 15% of budget, respectively.
- Sewer revenues are 16% of budget while expenditures are 15% of budget. 75% of our 2019 costs are a result of payments to Dayton and Montgomery County for wastewater treatment.
- Stormwater revenues are 14% of budget while expenditures are 13%.
- No unusual items in the month of February.

Cindy