

Financial Reports



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

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended April 30, 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 | 4,579,161 | 11,426,079 | 5,876,084 | 5,549,995 | 686,517 | 4,863,478 | (1,296,923) | (1,946,715) |
| Major Operating Funds | | | | | | | | | | | | |
| 220 | Street Maintenance and Repair | 500,000 | 40,455 | 540,455 | 563,331 | 1,103,786 | 404,138 | 699,648 | 199,648 | 500,000 | 159,193 | - |
| 228 | Leisure Activity | 500,000 | 7,637 | 507,637 | 505,433 | 1,013,070 | 292,142 | 720,928 | 220,928 | 500,000 | 213,291 | - |
| 230 | Health | 92,355 | - | 92,355 | 147,196 | 239,551 | 51,259 | 188,292 | 13,493 | 174,799 | 95,937 | 82,444 |
| 510 | Sidewalk, Curb & Apron | 200,000 | 3,859 | 203,859 | 111,034 | 314,893 | 664 | 314,229 | 114,229 | 200,000 | 110,370 | - |
| 308 | Equipment Replacement | 847,808 | 389,300 | 1,237,108 | 581,701 | 1,818,809 | 275,304 | 1,543,505 | 397,406 | 1,146,099 | 306,397 | 298,291 |
| 309 | Capital Improvement | 1,004,111 | 83,707 | 1,087,818 | 1,306,259 | 2,394,077 | 424,061 | 1,970,016 | 401,028 | 1,568,988 | 882,198 | 564,877 |
| 707 | Service Center | 100,000 | 13,874 | 113,874 | 413,261 | 527,135 | 199,945 | 327,190 | 227,190 | 100,000 | 213,316 | - |
| Other Funds | | | | | | | | | | | | |
| 208 | Bullock Endowment Trust | 51,771 | - | 51,771 | 144 | 51,915 | - | 51,915 | - | 51,915 | 144 | 144 |
| 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 | 44,528 | 449,463 | 25,100 | 424,363 | 18,526 | 405,837 | 19,428 | 5,837 |
| 212 | Indigent Drivers Alcohol Treatment | 33,371 | - | 33,371 | 576 | 33,947 | - | 33,947 | - | 33,947 | 576 | 576 |
| 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 | 8,131 | 21,832 | 2,919 | 18,913 | (1,090) | (4,009) |
| 215 | Drug Law Enforcement | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Court Clerk Computerization | 34,227 | 1,843 | 36,070 | 3,209 | 39,279 | 1,225 | 38,054 | 3,006 | 35,048 | 1,984 | 821 |
| 218 | Court Computerization | 36,714 | - | 36,714 | 1,387 | 38,101 | - | 38,101 | 195 | 37,906 | 1,387 | 1,192 |
| 219 | Court Special Projects | 25,404 | 12,671 | 38,075 | 2,502 | 40,577 | 1,091 | 39,486 | 12,671 | 26,815 | 1,411 | 1,411 |
| 224 | State Highway Improvement | 104,272 | - | 104,272 | 15,546 | 119,818 | 5,714 | 114,104 | 22,804 | 91,300 | 9,832 | (12,972) |
| 240 | Public Safety Endowment | 215,469 | - | 215,469 | 603 | 216,072 | 155 | 215,917 | 250 | 215,667 | 448 | 198 |
| 250 | Special Projects | 715,700 | 14,852 | 730,552 | 202,125 | 932,677 | - | 932,677 | 14,852 | 917,825 | 202,125 | 202,125 |
| 310 | Issue 2 Projects | - | - | - | - | - | - | - | - | - | - | - |
| 311 | Public Facilities | - | - | - | - | - | - | - | - | - | - | - |
| 414 | Bond Retirement | - | - | - | - | - | - | - | - | - | - | - |
| 508 | Electric Street Lighting | 125,391 | 18,000 | 143,391 | 129,636 | 273,027 | 51,006 | 222,021 | 41,962 | 180,059 | 78,630 | 54,668 |
| 706 | Self-Funding Insurance Trust | 25,000 | - | 25,000 | 6,137 | 31,137 | 5,093 | 26,044 | 1,044 | 25,000 | 1,044 | - |
| 810 | Fire Insurance Trust | - | - | - | - | - | - | - | - | - | - | - |
| 811 | Contractors Permit Fee | - | - | - | 400 | 400 | - | 400 | - | 400 | 400 | 400 |
| Total | | 11,861,921 | 627,858 | 12,489,779 | 8,621,210 | 21,110,989 | 7,621,112 | 13,489,877 | 2,378,668 | 11,111,209 | 1,000,098 | (750,712) |

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended April 30, 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 | 4,579,161 | 40 | (6,926,093) | - | - | - | 11,505,254 | 4,579,161 | 40 |
| Major Operating Funds | | | | | | | | | | | |
| 220 | Street Maintenance and Repair | 641,500 | 205,068 | 32 | (436,432) | 596,414 | 358,263 | 60 | 1,237,914 | 563,331 | 46 |
| 228 | Leisure Activity | 537,900 | 69,831 | 13 | (468,069) | 659,107 | 435,602 | 66 | 1,197,007 | 505,433 | 42 |
| 230 | Health | 158,944 | 147,196 | 93 | (11,748) | - | - | - | 158,944 | 147,196 | 93 |
| 510 | Sidewalk, Curb & Apron | 90,000 | 14,944 | 17 | (75,056) | 109,705 | 96,090 | 88 | 199,705 | 111,034 | 56 |
| 308 | Equipment Replacement | - | 50 | - | 50 | 581,651 | 581,651 | 100 | 581,651 | 581,701 | 100 |
| 309 | Capital Improvement | - | - | - | - | 1,306,259 | 1,306,259 | 100 | 1,306,259 | 1,306,259 | 100 |
| 707 | Service Center | 292,169 | 156,394 | 54 | (135,775) | 434,591 | 256,867 | 59 | 726,760 | 413,261 | 57 |
| Other Funds | | | | | | | | | | | |
| 208 | Bullock Endowment Trust | 610 | 144 | 24 | (466) | - | - | - | 610 | 144 | 24 |
| 209 | MLK Community Recognition | - | - | - | - | - | - | - | - | - | - |
| 210 | Special Improvement District Assessment | 90,000 | - | - | (90,000) | - | - | - | 90,000 | - | - |
| 211 | Smith Memorial Gardens | 59,000 | 22,549 | 38 | (36,451) | 55,940 | 21,979 | 39 | 114,940 | 44,528 | 39 |
| 212 | Indigent Drivers Alcohol Treatment | 2,100 | 576 | 27 | (1,524) | - | - | - | 2,100 | 576 | 27 |
| 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 | 3,209 | 46 | (3,791) | - | - | - | 7,000 | 3,209 | 46 |
| 218 | Court Computerization | 4,000 | 1,387 | 35 | (2,613) | - | - | - | 4,000 | 1,387 | 35 |
| 219 | Court Special Projects | 6,000 | 2,502 | 42 | (3,498) | - | - | - | 6,000 | 2,502 | 42 |
| 224 | State Highway Improvement | 102,366 | 15,546 | 15 | (86,820) | - | - | - | 102,366 | 15,546 | 15 |
| 240 | Public Safety Endowment | 2,800 | 603 | 22 | (2,197) | - | - | - | 2,800 | 603 | 22 |
| 250 | Special Projects | 10,000 | 2,125 | 21 | (7,875) | 300,000 | 200,000 | 67 | 310,000 | 202,125 | 65 |
| 310 | Issue 2 Projects | - | - | - | - | - | - | - | - | - | - |
| 311 | Public Facilities | - | - | - | - | - | - | - | - | - | - |
| 414 | Bond Retirement | - | - | - | - | - | - | - | - | - | - |
| 508 | Electric Street Lighting | 130,000 | 127,832 | 98 | (2,168) | 1,804 | 1,804 | 100 | 131,804 | 129,636 | 98 |
| 706 | Self-Funding Insurance Trust | - | - | - | - | 17,500 | 6,137 | 35 | 17,500 | 6,137 | 35 |
| 810 | Fire Insurance Trust | - | - | - | - | - | - | - | - | - | - |
| 811 | Contractors Permit Fee | 2,000 | 400 | 20 | (1,600) | - | - | - | 2,000 | 400 | 20 |
| Total | | 13,641,843 | 5,356,558 | 39 | (8,285,285) | 4,062,971 | 3,264,652 | 80 | 17,704,814 | 8,621,210 | 49 |

Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended April 30, 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 | 2,719,813 | 32 | 686,517 | 3,406,330 | 40 | 3,480,357 | 3,156,271 | 91 | 11,978,503 | 6,562,601 | 55 |
| Major Operating Funds | | | | | | | | | | | | | |
| 220 | Street Maintenance and Repair | 1,102,275 | 300,637 | 27 | 199,648 | 500,285 | 45 | 176,094 | 103,501 | 59 | 1,278,369 | 603,786 | 47 |
| 228 | Leisure Activity | 1,201,384 | 289,702 | 24 | 220,928 | 510,630 | 43 | 3,260 | 2,440 | 75 | 1,204,644 | 513,070 | 43 |
| 230 | Health | 146,445 | 48,819 | 33 | 13,493 | 62,312 | 43 | 3,260 | 2,440 | 75 | 149,705 | 64,752 | 43 |
| 510 | Sidewalk, Curb & Apron | 180,559 | 664 | - | 114,229 | 114,893 | 64 | - | - | - | 180,559 | 114,893 | 64 |
| 308 | Equipment Replacement | 798,800 | 275,304 | 34 | 397,406 | 672,710 | 84 | - | - | - | 798,800 | 672,710 | 84 |
| 309 | Capital Improvement | 1,242,307 | 424,061 | 34 | 401,028 | 825,089 | 66 | - | - | - | 1,242,307 | 825,089 | 66 |
| 707 | Service Center | 740,634 | 199,945 | 27 | 227,190 | 427,135 | 58 | - | - | - | 740,634 | 427,135 | 58 |
| 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 | 25,100 | 21 | 18,526 | 43,626 | 36 | - | - | - | 119,875 | 43,626 | 36 |
| 212 | Indigent Drivers Alcohol Treatment | 1,500 | - | - | - | - | - | - | - | - | 1,500 | - | - |
| 213 | Enforcement and Education | 1,500 | - | - | - | - | - | - | - | - | 1,500 | - | - |
| 214 | Law Enforcement | 14,000 | 8,131 | 58 | 2,919 | 11,050 | 79 | - | - | - | 14,000 | 11,050 | 79 |
| 215 | Drug Law Enforcement | - | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | - | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Court Clerk Computerization | 13,343 | 1,225 | 9 | 3,006 | 4,231 | 32 | - | - | - | 13,343 | 4,231 | 32 |
| 218 | Court Computerization | 7,500 | - | - | 195 | 195 | 3 | - | - | - | 7,500 | 195 | 3 |
| 219 | Court Special Projects | 21,171 | 1,091 | 5 | 12,671 | 13,762 | 65 | - | - | - | 21,171 | 13,762 | 65 |
| 224 | State Highway Improvement | 34,100 | 5,714 | 17 | 22,804 | 28,518 | 84 | - | - | - | 34,100 | 28,518 | 84 |
| 240 | Public Safety Endowment | 15,000 | 155 | 1 | 250 | 405 | 3 | - | - | - | 15,000 | 405 | 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 | 51,006 | 30 | 41,962 | 92,968 | 54 | - | - | - | 170,900 | 92,968 | 54 |
| 706 | Self-Funding Insurance Trust | 17,500 | 5,093 | 29 | 1,044 | 6,137 | 35 | - | - | - | 17,500 | 6,137 | 35 |
| 810 | Fire Insurance Trust | - | - | - | - | - | - | - | - | - | - | - | - |
| 811 | Contractors Permit Fee | 2,000 | - | - | - | - | - | - | - | - | 2,000 | - | - |
| Total | | 14,435,791 | (1) 4,356,460 | 30 | 2,378,668 | 6,735,128 | 47 | 3,662,971 | 3,264,652 | 89 | 18,098,762 | 9,999,780 | 55 |

(1) Prior years encumbrances closed (money not spent) as of April 30, 2020:

\$ 5,986

CHART NE3

GENERAL FUND RECEIPTS

5-YEAR HISTORY

YTD at April 30, 2020

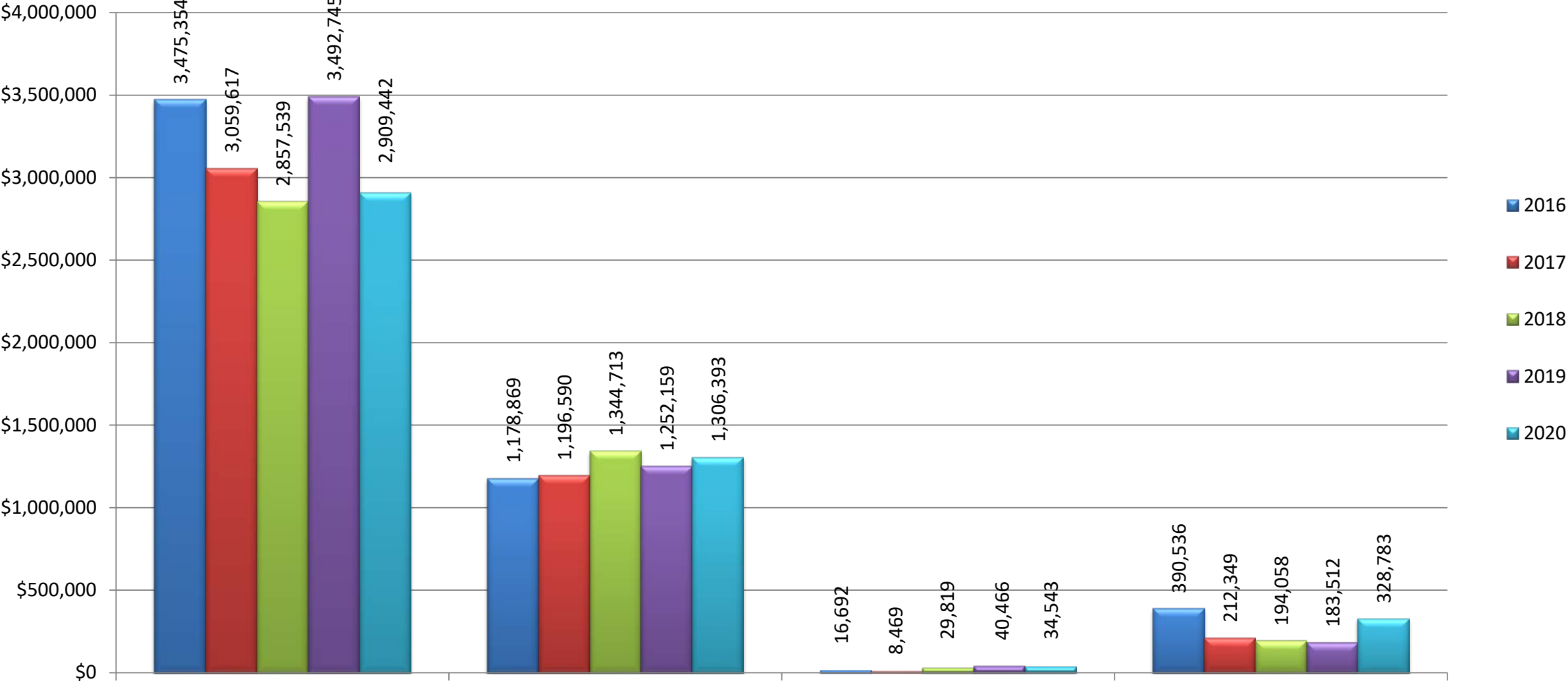
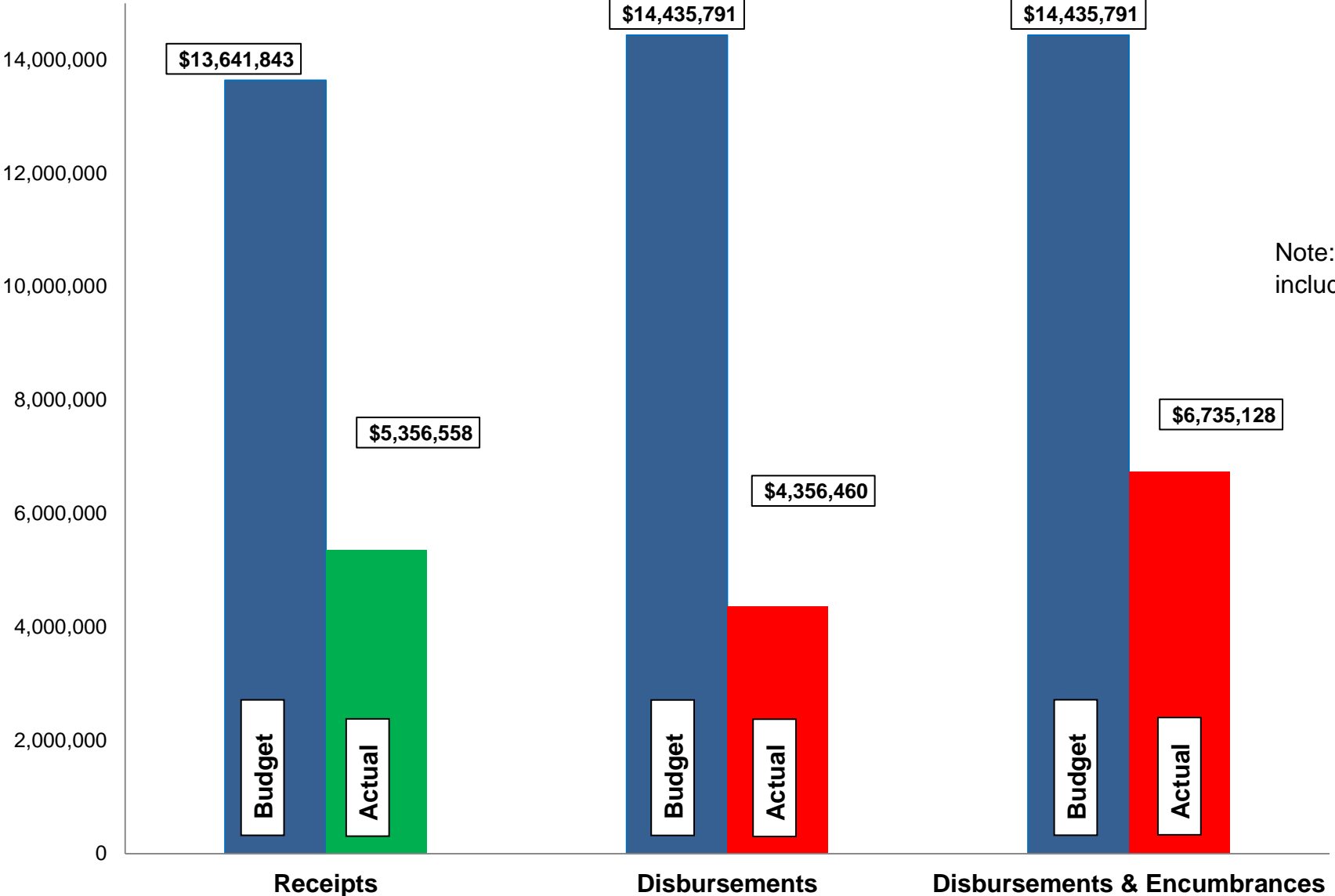


Chart NE4

**Budget, Revenues & Expenditures
as of April 30, 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 April 30, 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 | 488,532 | 1,156,769 | 677,547 | 479,222 | 143,766 | 335,456 | (189,015) | (324,507) |
| 206 | Refuse Equipment Replacement | - | - | - | 220,000 | 220,000 | - | 220,000 | - | 220,000 | 220,000 | 220,000 |
| | Total | 659,963 | 8,274 | 668,237 | 708,532 | 1,376,769 | 677,547 | 699,222 | 143,766 | 555,456 | 30,985 | (104,507) |

**Current Revenue as Compared to Annual Estimates
for the period ended April 30, 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 | 488,532 | 36 | (862,068) | - | - | - | 1,350,600 | 488,532 | 36 |
| 206 | Refuse Equipment Replacement | - | - | - | - | 320,000 | 220,000 | 69 | 320,000 | 220,000 | 69 |
| | Total | 1,350,600 | 488,532 | 36 | (862,068) | 320,000 | 220,000 | - | 1,670,600 | 708,532 | 42 |

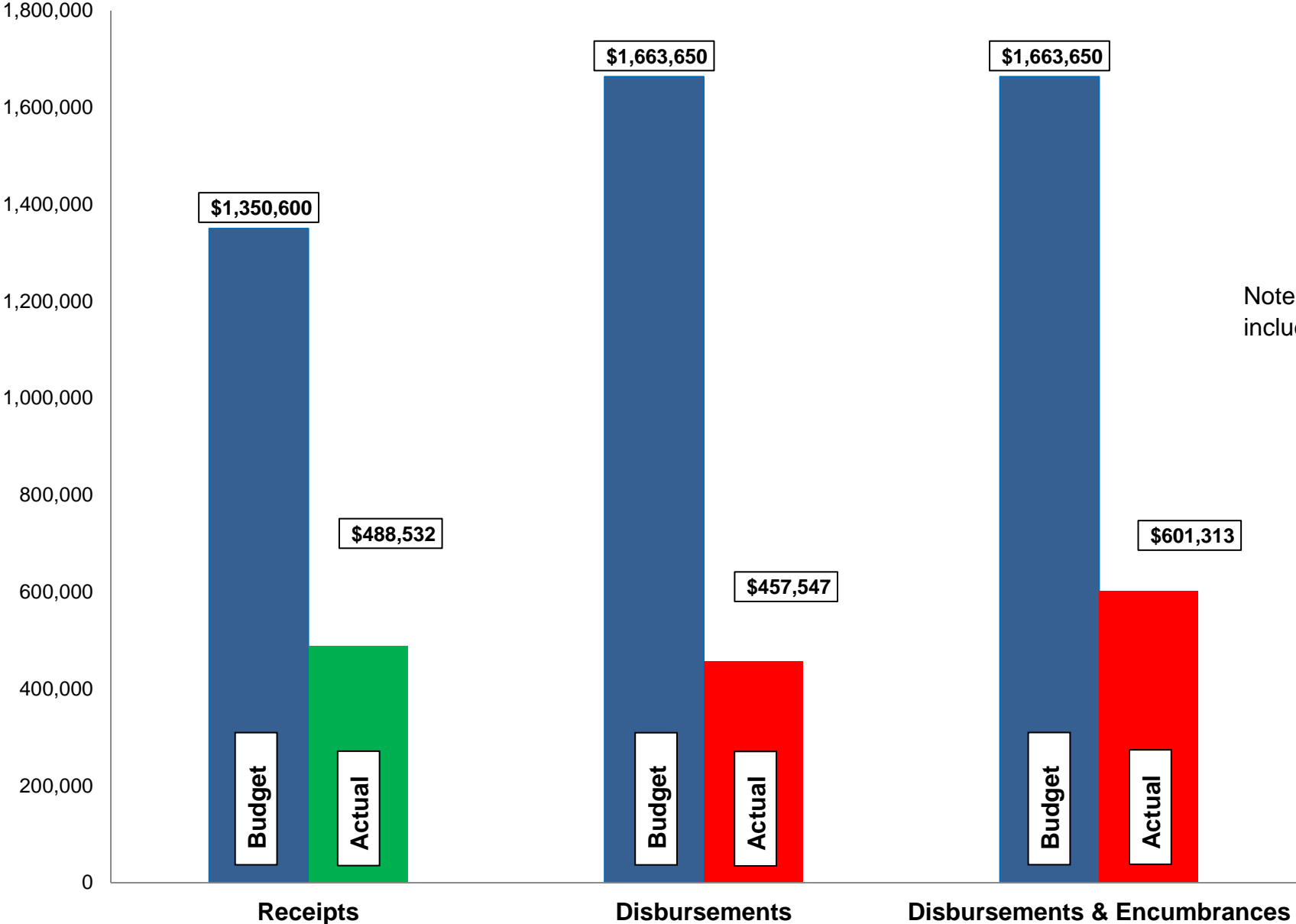
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended April 30, 2020**

| # | 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 | 457,547 | 34 | 143,766 | 601,313 | 45 | 320,000 | 220,000 | 69 | 1,663,650 | 821,313 | 49 |
| 206 | Refuse Equipment Replacement | 320,000 | - | - | - | - | - | - | - | - | 320,000 | - | - |
| | Total | 1,663,650 | 457,547 | 28 | 143,766 | 601,313 | 36 | 320,000 | 220,000 | - | 1,983,650 | 821,313 | 41 |

(1) Prior years encumbrances closed (money not spent) as of April 30, 2020: \$ 6,550

CHART R1

Budget, Revenues & Expenditures as of April 30, 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 April 30, 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 | 362,667 | 1,307,017 | 355,793 | 951,224 | 235,547 | 715,677 | 6,874 | (218,028) |
| 603 | Water Improve/Equip Replace | 286,256 | 26,577 | 312,833 | - | 312,833 | 20,638 | 292,195 | 35,939 | 256,256 | (20,638) | (30,000) |
| Total | | 1,219,961 | 37,222 | 1,257,183 | 362,667 | 1,619,850 | 376,431 | 1,243,419 | 271,486 | 971,933 | (13,764) | (248,028) |

**Current Revenue as Compared to Annual Estimates
for the period ended April 30, 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 | 362,667 | 31 | (810,833) | - | - | - | 1,173,500 | 362,667 | 31 |
| 603 | Water Improve/Equip Replace | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Total | | 1,173,500 | 362,667 | 31 | (810,833) | - | - | - | 1,173,500 | 362,667 | 31 |

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended April 30, 2020**

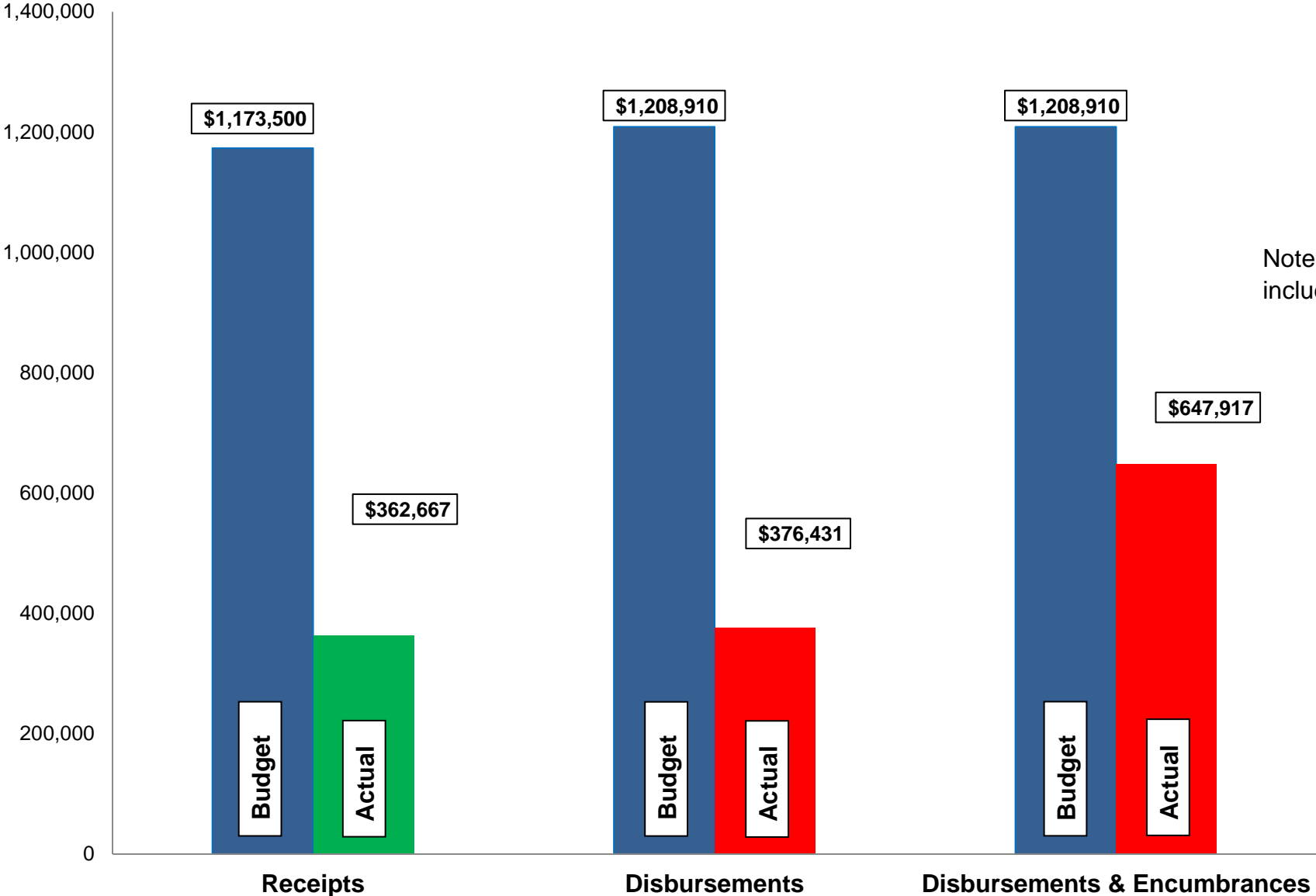
| # | Fund Name | Budgeted Outside Disbursements | YTD Outside Disbursements | % of Budget | Encumbrances | YTD Outside Disbursements & Encumbrances | % of Budget | Budgeted Transfer Disbursements | YTD Transfer Disbursements | % of Budget | Budgeted Total Disbursements | YTD Total Disb., Enc. & Tfrs | % of Budget |
|--------------|-----------------------------|--------------------------------|---------------------------|-------------|----------------|--|-------------|---------------------------------|----------------------------|-------------|------------------------------|------------------------------|-------------|
| 602 | Waterworks | 1,152,333 | 355,793 | 31 | 235,547 | 591,340 | 51 | - | - | - | 1,152,333 | 591,340 | 51 |
| 603 | Water Improve/Equip Replace | 56,577 | 20,638 | 36 | 35,939 | 56,577 | 100 | - | - | - | 56,577 | 56,577 | 100 |
| Total | | 1,208,910 | 376,431 | 31 | 271,486 | 647,917 | 54 | - | - | - | 1,208,910 | 647,917 | 54 |

(1) Prior years encumbrances closed (money not spent) as of April 30, 2020:

\$ 83

CHART W1

**Budget, Revenues & Expenditures
as of April 30, 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 April 30, 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 | 622,905 | 1,962,837 | 588,425 | 1,374,412 | 101,834 | 1,272,578 | 34,480 | 252,164 |
| 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 | 822,905 | 2,691,904 | 588,425 | 2,103,479 | 101,834 | 2,001,645 | 234,480 | 452,164 |

**Current Revenue as Compared to Annual Estimates
for the period ended April 30, 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 | 622,905 | 35 | (1,176,795) | - | - | - | 1,799,700 | 622,905 | 35 |
| 608 | Sewer Improve/Equip Replace | - | - | - | - | 200,000 | 200,000 | 100 | 200,000 | 200,000 | 100 |
| Total | | 1,799,700 | 622,905 | 35 | (1,176,795) | 200,000 | 200,000 | - | 1,999,700 | 822,905 | 41 |

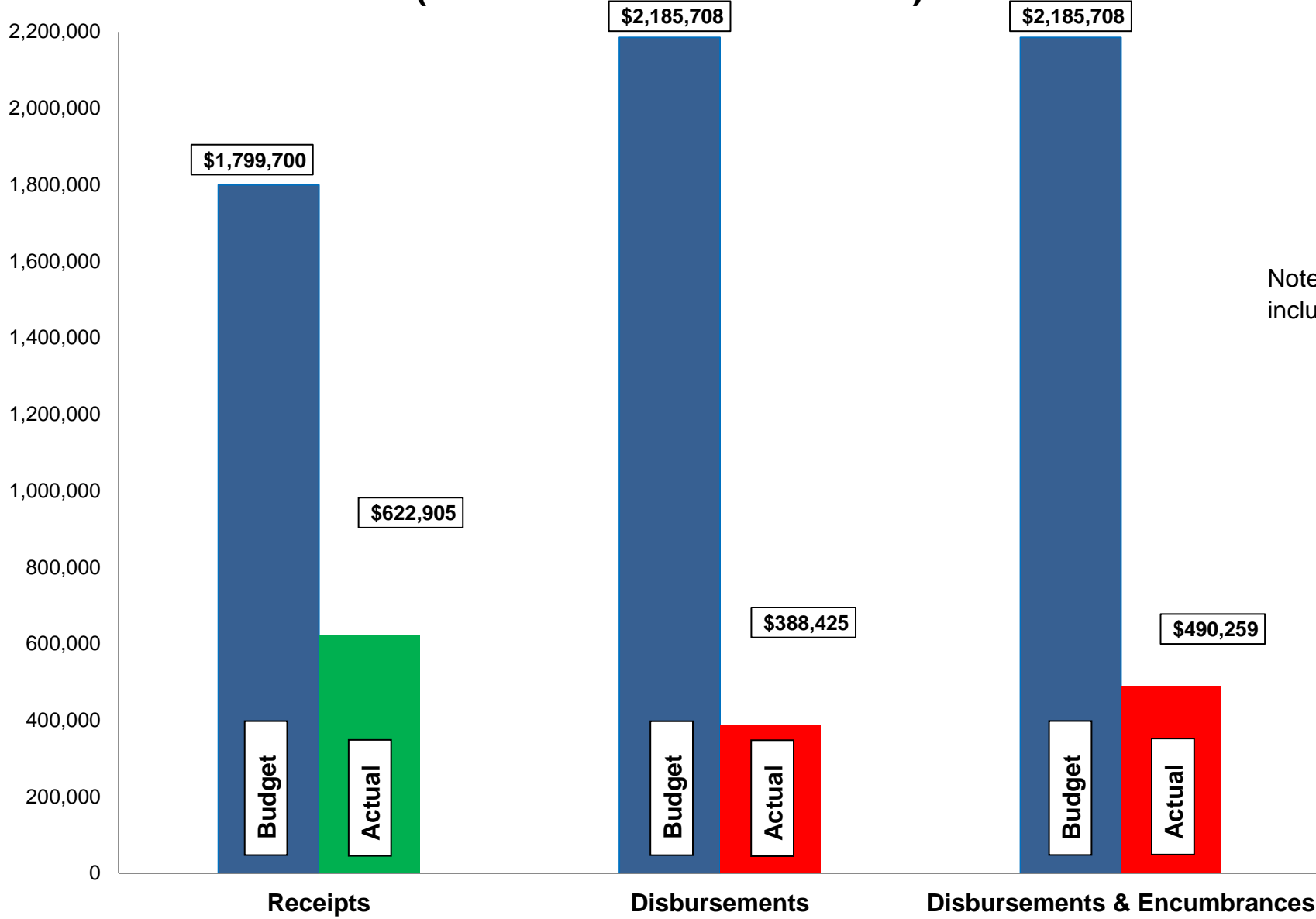
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended April 30, 2020**

| # | 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 | 388,425 | 22 | 101,834 | 490,259 | 27 | 200,000 | 200,000 | 100 | 2,005,708 | 690,259 | 34 |
| 608 | Sewer Improve/Equip Replace | 380,000 | - | - | - | - | - | - | - | - | 380,000 | - | - |
| Total | | 2,185,708 | 388,425 | 18 | 101,834 | 490,259 | 22 | 200,000 | 200,000 | - | 2,385,708 | 690,259 | 29 |

(1) Prior years encumbrances closed (money not spent) as of April 30, 2020: \$ 200

CHART S1

**Budget, Revenues & Expenditures
as of April 30, 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 April 30, 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 | 151,998 | 323,678 | 129,442 | 194,236 | 15,580 | 178,656 | 22,556 | 10,351 |
| 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 | 171,998 | 493,674 | 129,442 | 364,232 | 15,580 | 348,652 | 42,556 | 30,351 |

**Current Revenue as Compared to Annual Estimates
for the period ended April 30, 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 | 151,998 | 33 | (315,337) | - | - | - | 467,335 | 151,998 | 33 |
| 616 | Stormwater Improve/Equip Replace | - | - | - | - | 20,000 | 20,000 | 100 | 20,000 | 20,000 | 100 |
| Total | | 467,335 | 151,998 | 33 | (315,337) | 20,000 | 20,000 | - | 487,335 | 171,998 | 35 |

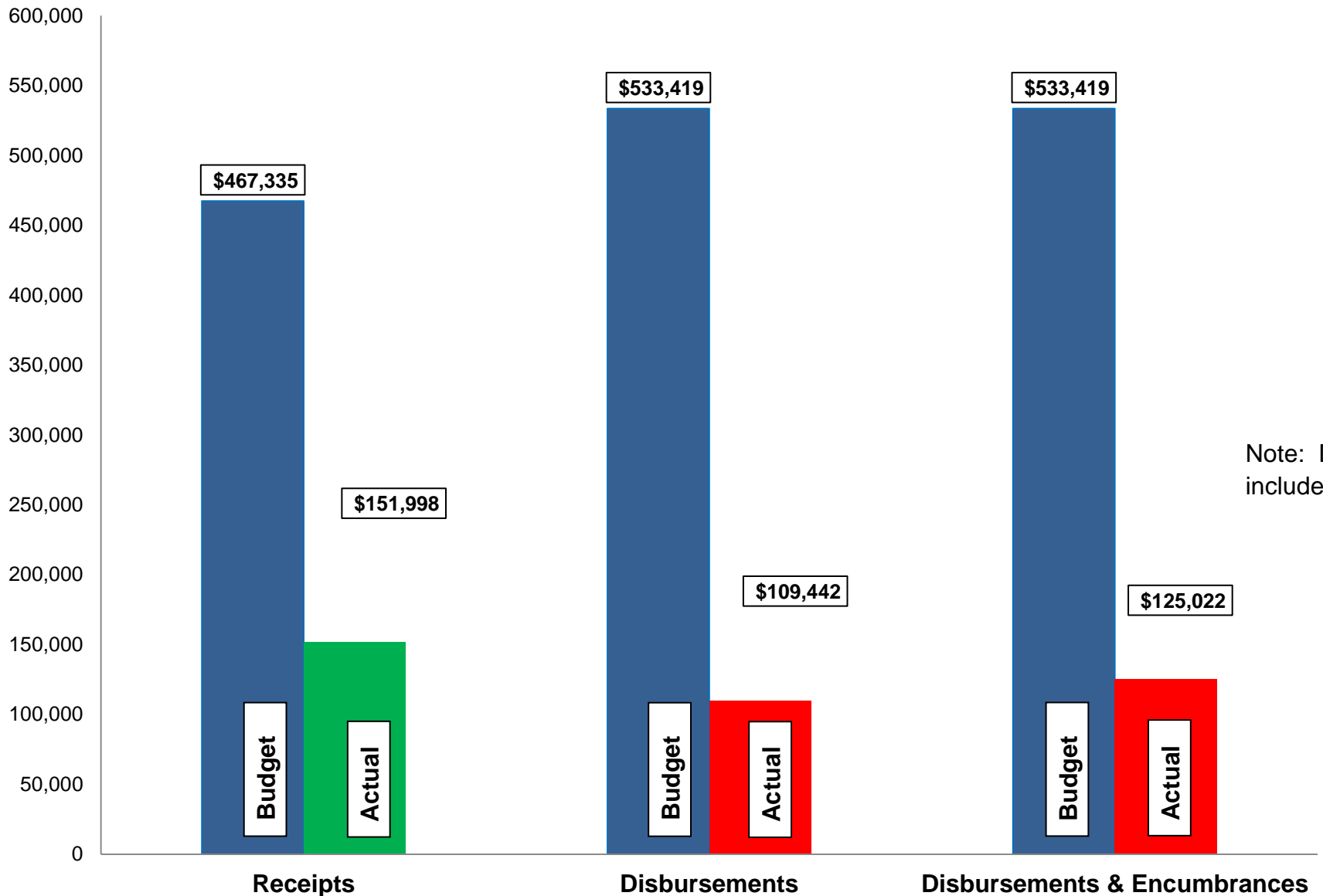
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended April 30, 2020**

| # | 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 | 109,442 | 29 | 15,580 | 125,022 | 33 | 20,000 | 20,000 | 100 | 393,419 | 145,022 | 37 |
| 616 | Stormwater Improve/Equip Replace | 160,000 | - | - | - | - | - | - | - | - | 160,000 | - | - |
| Total | | 533,419 | 109,442 | 21 | 15,580 | 125,022 | 23 | 20,000 | 20,000 | - | 553,419 | 145,022 | 26 |

(1) Prior years encumbrances closed (money not spent) as of April 30, 2020: \$ -

CHART ST1

**Budget, Revenues & Expenditures
as of April 30, 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 – April

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

General City Services:

- Gross Income Tax collections are at 35.35% of the budgeted \$8.35M. April and May are normally our largest collection months. The impact of COVID-19 on collections and the economy is not yet known. The gross and net 2020 collections are less than YTD April 2019 by 16.52% and 16.70%, respectively. This is primarily the result of a significant drop in tax filings due to the 90 day federal, state and local extension to file granted in response to COVID-19.
- Our Real Estate tax collections total \$1,306,393; 49.70% of budget.
- General Fund revenues are 40% of budget and total General City Services revenues are 39% of budget.
- General Fund expenditures are 32% of budget and total General City Services expenditures are 30% of budget.
- Budgeted disbursements for General City Services include \$13,407,933 in original appropriations plus the following supplemental appropriation:
 - \$400,000 approved April 6, 2020 for the acquisition of real estate in preparation for a future storm sewer capital project.
- \$167,000 in unbudgeted revenue was received from the Bureau of Workers' Compensation. The revenue was a rebate of 2018 premiums. \$136,000 was allocated to General City Services and \$31,000 to refuse, water, sanitary sewer and stormwater utilities.
- No other unusual items in the month of April.

Refuse Fund:

- Refuse revenues and expenditures are approximately 36% and 28% of budget, respectively.
- No unusual items in the month of April.

Enterprise Funds:

- Water revenues and expenditures are approximately 31% and 31% of budget, respectively.
- Sewer revenues are 35% of budget while expenditures are 18% of budget. 75% of our 2019 costs are a result of payments to Dayton and Montgomery County for wastewater treatment.
- Stormwater revenues are 33% of budget while expenditures are 21%.
- No unusual items in the month of April.

Cindy