

Financial Reports



thru the Month of December
Fiscal Year 2020

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended December 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	12,425,084	19,272,002	11,794,304	7,477,698	51,782	7,425,916	630,780	615,723
Major Operating Funds												
220	Street Maintenance and Repair	500,000	40,455	540,455	1,124,305	1,664,760	1,081,817	582,943	79,063	503,880	42,488	3,880
228	Leisure Activity	500,000	7,637	507,637	947,167	1,454,804	942,066	512,738	3,406	509,332	5,101	9,332
230	Health	92,354	-	92,354	175,801	268,155	134,659	133,496	5,627	127,869	41,142	35,515
510	Sidewalk, Curb & Apron	200,000	3,859	203,859	136,202	340,061	135,586	204,475	4,475	200,000	616	-
308	Equipment Replacement	847,808	389,300	1,237,108	581,701	1,818,809	558,847	1,259,962	165,858	1,094,104	22,854	246,296
309	Capital Improvement	1,004,111	83,707	1,087,818	1,309,259	2,397,077	821,277	1,575,800	105,552	1,470,248	487,982	466,137
707	Service Center	100,000	13,874	113,874	622,911	736,785	576,231	160,554	56,083	104,471	46,680	4,471
Other Funds												
208	Bullock Endowment Trust	51,771	-	51,771	221	51,992	500	51,492	-	51,492	(279)	(279)
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	84,481	489,416	85,624	403,792	3,500	400,292	(1,143)	292
212	Indigent Drivers Alcohol Treatment	33,371	-	33,371	1,838	35,209	288	34,921	-	34,921	1,550	1,550
213	Enforcement and Education	9,707	-	9,707	168	9,875	-	9,875	-	9,875	168	168
214	Law Enforcement	22,922	-	22,922	7,041	29,963	10,854	19,109	1,000	18,109	(3,813)	(4,813)
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	34,227	1,843	36,070	7,156	43,226	4,186	39,040	-	39,040	2,970	4,813
218	Court Computerization	36,714	-	36,714	3,067	39,781	1,866	37,915	-	37,915	1,201	1,201
219	Court Special Projects	25,404	12,671	38,075	5,564	43,639	1,637	42,002	-	42,002	3,927	16,598
224	State Highway Improvement	104,272	-	104,272	45,599	149,871	30,212	119,659	268	119,391	15,387	15,119
240	Public Safety Endowment	215,469	-	215,469	924	216,393	752	215,641	-	215,641	172	172
250	Special Projects	715,700	14,852	730,552	803,556	1,534,108	-	1,534,108	14,852	1,519,256	803,556	803,556
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
312	Local Coronavirus Relief	-	-	-	517,951	517,951	481,576	36,375	36,375	-	36,375	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	125,391	18,000	143,391	131,150	274,541	146,081	128,460	18,000	110,460	(14,931)	(14,931)
706	Self-Funding Insurance Trust	25,000	-	25,000	10,482	35,482	10,482	25,000	-	25,000	-	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	1,200	1,200	1,200	-	-	-	-	-
Total		11,861,920	627,858	12,489,778	18,942,828	31,432,606	16,820,045	14,612,561	545,841	14,066,720	2,122,783	2,204,800

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended December 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	12,425,084	108	919,830	-	-	-	11,505,254	12,425,084	108
Major Operating Funds											
220	Street Maintenance and Repair	641,500	696,616	109	55,116	596,414	427,689	72	1,237,914	1,124,305	91
228	Leisure Activity	537,900	327,483	61	(210,417)	659,107	619,684	94	1,197,007	947,167	79
230	Health	158,944	175,801	111	16,857	-	-	-	158,944	175,801	111
510	Sidewalk, Curb & Apron	90,000	72,381	80	(17,619)	109,705	63,821	58	199,705	136,202	68
308	Equipment Replacement	-	50	-	50	581,651	581,651	100	581,651	581,701	100
309	Capital Improvement	-	3,000	-	3,000	1,306,259	1,306,259	100	1,306,259	1,309,259	100
707	Service Center	292,169	254,515	87	(37,654)	434,591	368,396	85	726,760	622,911	86
Other Funds											
208	Bullock Endowment Trust	610	221	36	(389)	-	-	-	610	221	36
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
210	Special Improvement District Assessment	90,000	-	-	(90,000)	-	-	-	90,000	-	-
211	Smith Memorial Gardens	59,000	54,865	93	(4,135)	55,940	29,616	53	114,940	84,481	74
212	Indigent Drivers Alcohol Treatment	2,100	1,838	88	(262)	-	-	-	2,100	1,838	88
213	Enforcement and Education	200	168	84	(32)	-	-	-	200	168	84
214	Law Enforcement	-	7,041	-	7,041	-	-	-	-	7,041	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	7,000	7,156	102	156	-	-	-	7,000	7,156	102
218	Court Computerization	4,000	3,067	77	(933)	-	-	-	4,000	3,067	77
219	Court Special Projects	6,000	5,564	93	(436)	-	-	-	6,000	5,564	93
224	State Highway Improvement	102,366	45,599	45	(56,767)	-	-	-	102,366	45,599	45
240	Public Safety Endowment	2,800	924	33	(1,876)	-	-	-	2,800	924	33
250	Special Projects	10,000	3,556	36	(6,444)	800,000	800,000	100	810,000	803,556	99
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-
312	Local Coronavirus Relief	-	517,951	-	517,951	-	-	-	-	517,951	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	130,000	129,346	100	(654)	1,804	1,804	100	131,804	131,150	100
706	Self-Funding Insurance Trust	-	-	-	-	17,500	10,482	60	17,500	10,482	60
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	1,200	60	(800)	-	-	-	2,000	1,200	60
Total		13,641,843	14,733,426	108	1,091,583	4,562,971	4,209,402	92	18,204,814	18,942,828	104

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended December 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	7,739,728	91	51,782	7,791,510	92	4,380,357	4,054,576	93	12,878,503	11,846,086	92
Major Operating Funds													
220	Street Maintenance and Repair	1,102,275	932,577	85	79,063	1,011,640	92	176,094	149,240	85	1,278,369	1,160,880	91
228	Leisure Activity	1,201,384	939,273	78	3,406	942,679	78	3,260	2,793	86	1,204,644	945,472	78
230	Health	146,445	131,866	90	5,627	137,493	94	3,260	2,793	86	149,705	140,286	94
510	Sidewalk, Curb & Apron	180,559	135,586	75	4,475	140,061	78	-	-	-	180,559	140,061	78
308	Equipment Replacement	798,800	558,847	70	165,858	724,705	91	-	-	-	798,800	724,705	91
309	Capital Improvement	1,242,307	821,277	66	105,552	926,829	75	-	-	-	1,242,307	926,829	75
707	Service Center	740,634	576,231	78	56,083	632,314	85	-	-	-	740,634	632,314	85
Other Funds													
208	Bullock Endowment Trust	1,000	500	50	-	500	50	-	-	-	1,000	500	50
209	MLK Community Recognition	1,000	-	-	-	-	-	-	-	-	1,000	-	-
210	Special Improvement District Assessment	90,000	-	-	-	-	-	-	-	-	90,000	-	-
211	Smith Memorial Gardens	119,875	85,624	71	3,500	89,124	74	-	-	-	119,875	89,124	74
212	Indigent Drivers Alcohol Treatment	1,500	288	19	-	288	19	-	-	-	1,500	288	19
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	14,000	10,854	78	1,000	11,854	85	-	-	-	14,000	11,854	85
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	13,343	4,186	31	-	4,186	31	-	-	-	13,343	4,186	31
218	Court Computerization	7,500	1,866	25	-	1,866	25	-	-	-	7,500	1,866	25
219	Court Special Projects	21,171	1,637	8	-	1,637	8	-	-	-	21,171	1,637	8
224	State Highway Improvement	34,100	30,212	89	268	30,480	89	-	-	-	34,100	30,480	89
240	Public Safety Endowment	15,000	752	5	-	752	5	-	-	-	15,000	752	5
250	Special Projects	14,852	-	-	14,852	14,852	100	-	-	-	14,852	14,852	100
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-	-
312	Local Coronavirus Relief	517,930	481,576	93	36,375	517,951	100	-	-	-	517,930	517,951	100
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	170,900	146,081	85	18,000	164,081	96	-	-	-	170,900	164,081	96
706	Self-Funding Insurance Trust	17,500	10,482	60	-	10,482	60	-	-	-	17,500	10,482	60
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	1,200	60	-	1,200	60	-	-	-	2,000	1,200	60
Total		14,953,721	(1) 12,610,643	84	545,841	13,156,484	88	4,562,971	4,209,402	92	19,516,692	17,365,886	89

(1) Prior years encumbrances closed (money not spent) as of December 31, 2020: \$ 49,477

CHART NE3

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

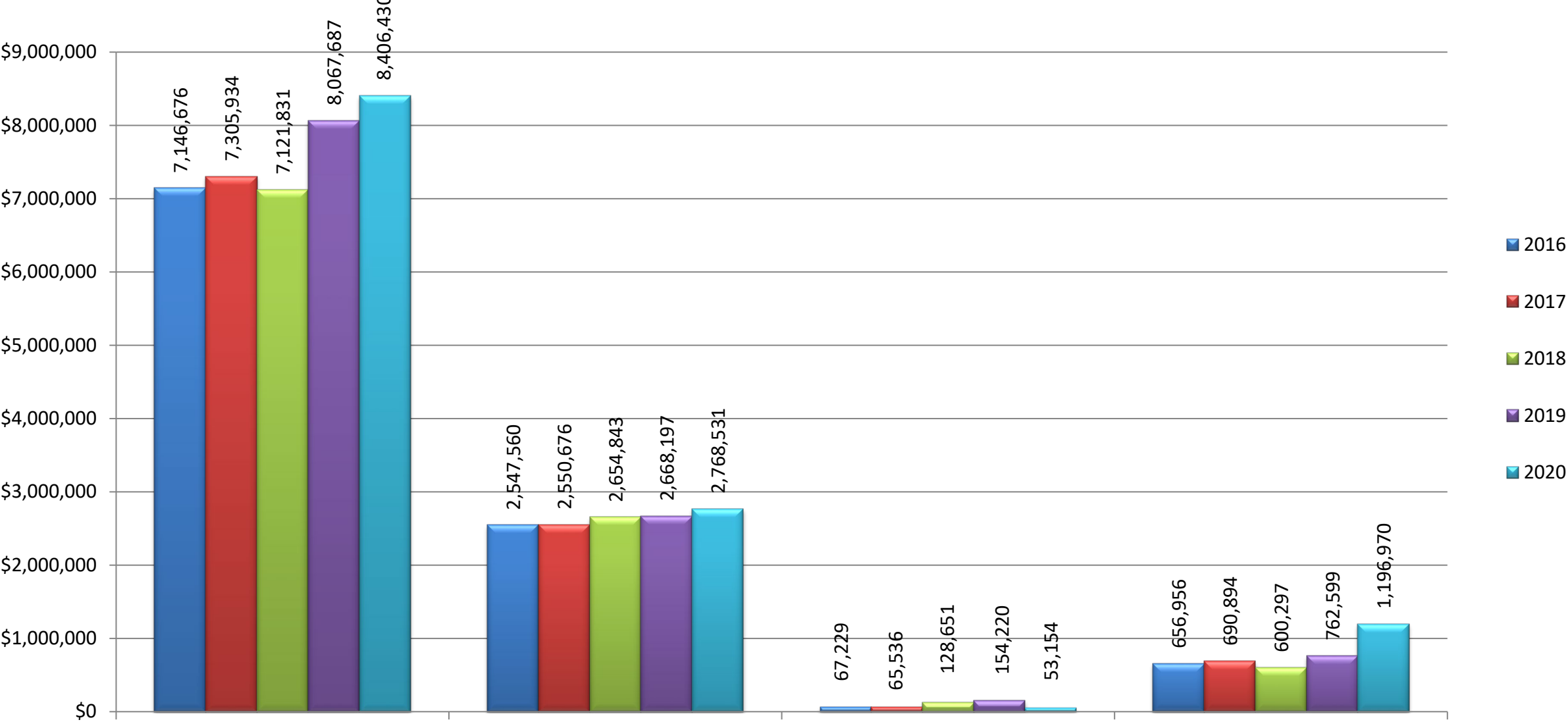
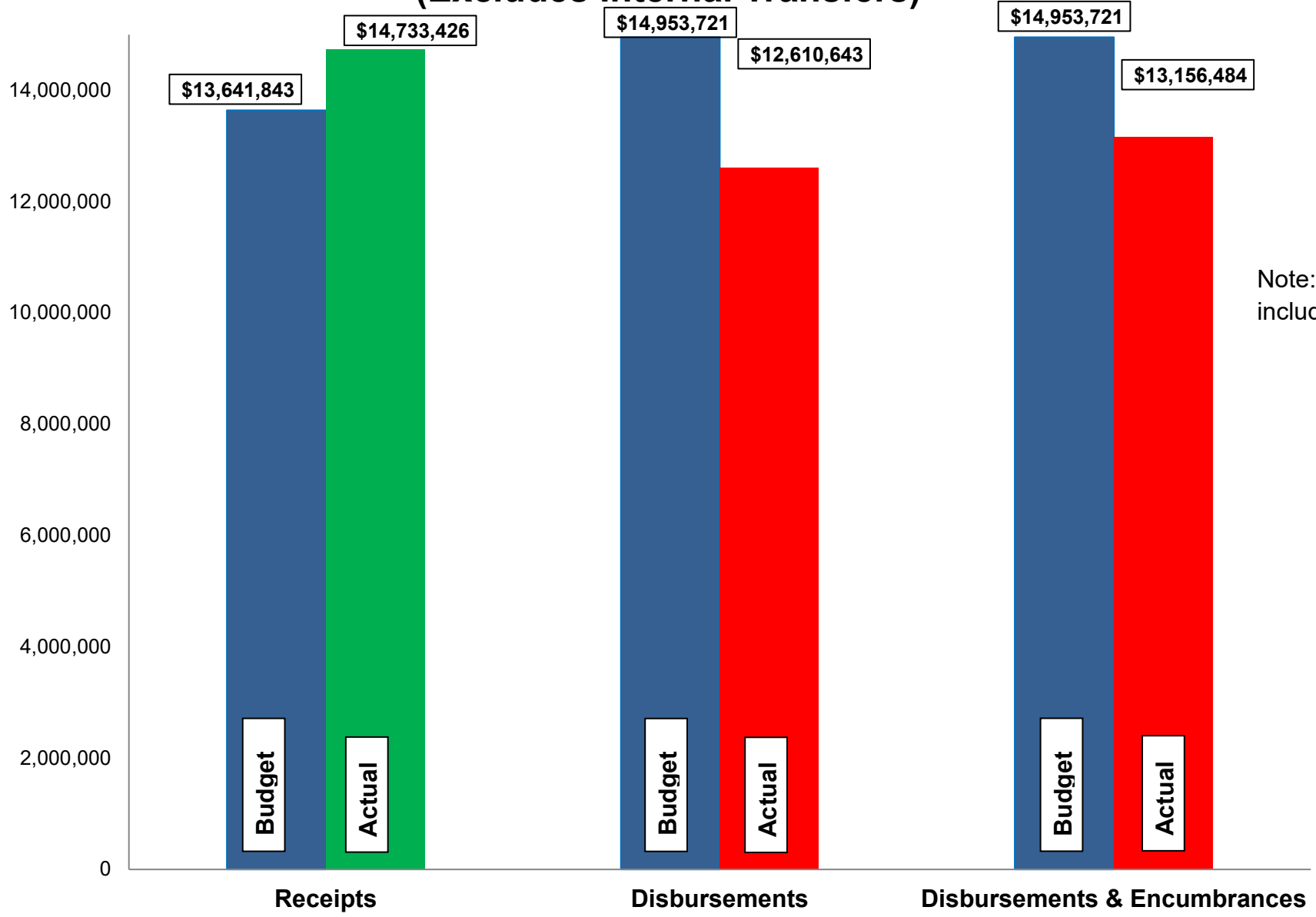


Chart NE4

**Budget, Revenues & Expenditures
as of December 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 December 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	1,450,231	2,118,468	1,566,787	551,681	4,705	546,976	(116,556)	(112,987)
206	Refuse Equipment Replacement	-	-	-	320,000	320,000	-	320,000	285,687	34,313	320,000	34,313
	Total	659,963	8,274	668,237	1,770,231	2,438,468	1,566,787	871,681	290,392	581,289	203,444	(78,674)

**Current Revenue as Compared to Annual Estimates
for the period ended December 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	1,450,231	107	99,631	-	-	-	1,350,600	1,450,231	107
206	Refuse Equipment Replacement	-	-	-	-	320,000	320,000	100	320,000	320,000	100
	Total	1,350,600	1,450,231	107	99,631	320,000	320,000	-	1,670,600	1,770,231	106

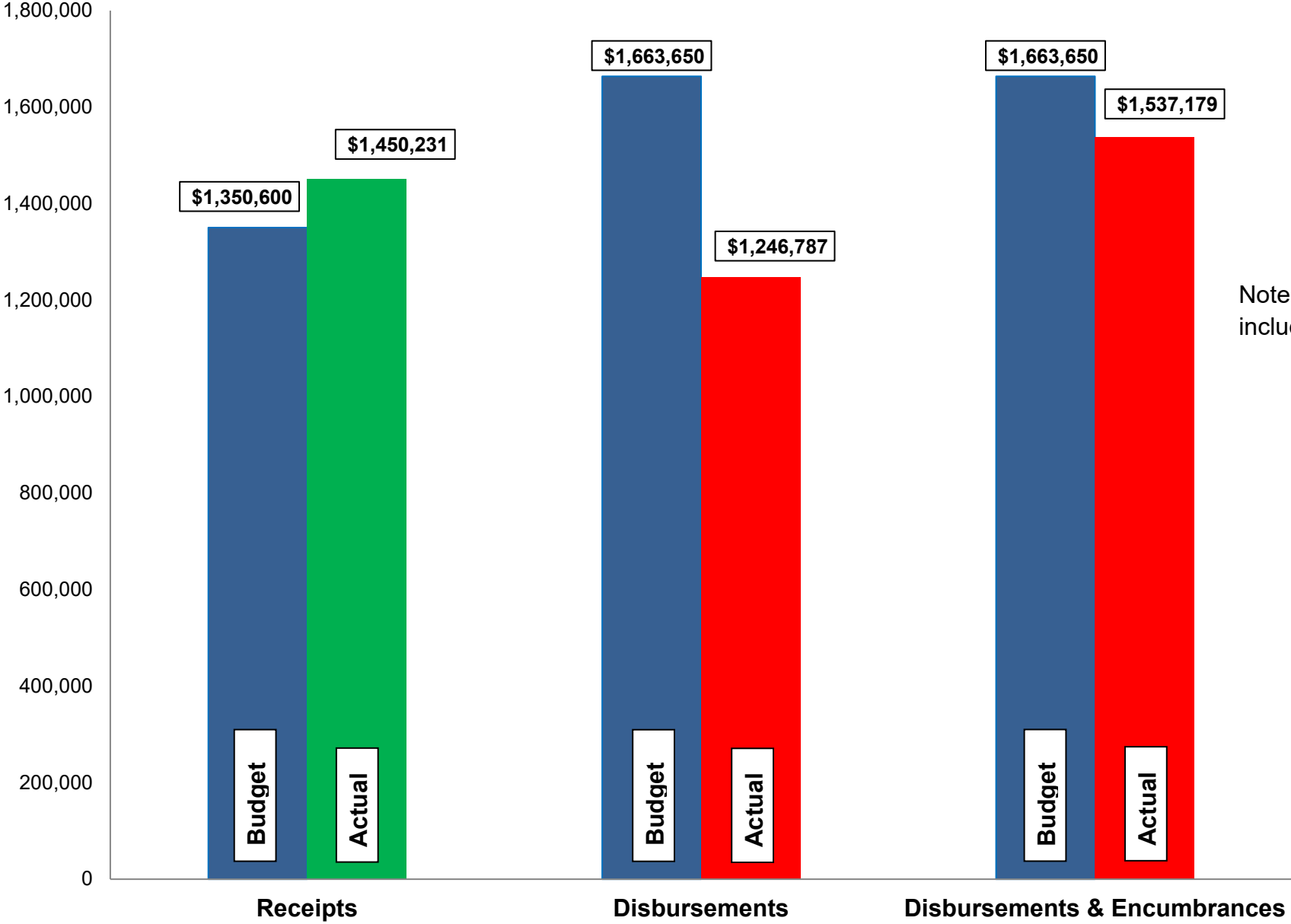
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended December 31, 2020**

#	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	1,246,787	93	4,705	1,251,492	93	320,000	320,000	100	1,663,650	1,571,492	94
206	Refuse Equipment Replacement	320,000	-	-	285,687	285,687	89	-	-	-	320,000	285,687	89
	Total	1,663,650	1,246,787	75	290,392	1,537,179	92	320,000	320,000	-	1,983,650	1,857,179	94

(1) Prior years encumbrances closed (money not spent) as of December 31, 2020: \$ 6,550

CHART R1

Budget, Revenues & Expenditures as of December 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 December 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	1,268,166	2,212,516	1,099,547	1,112,969	27,225	1,085,744	168,619	152,039
603	Water Improve/Equip Replace	286,256	26,577	312,833	60,000	372,833	50,471	322,362	59,420	262,942	9,529	(23,314)
Total		1,219,961	37,222	1,257,183	1,328,166	2,585,349	1,150,018	1,435,331	86,645	1,348,686	178,148	128,725

**Current Revenue as Compared to Annual Estimates
for the period ended December 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	1,268,165	108	94,665	-	-	-	1,173,500	1,268,165	108
603	Water Improve/Equip Replace	-	-	-	-	60,000	60,000	100	60,000	60,000	100
Total		1,173,500	1,268,165	108	94,665	60,000	60,000	-	1,233,500	1,328,165	108

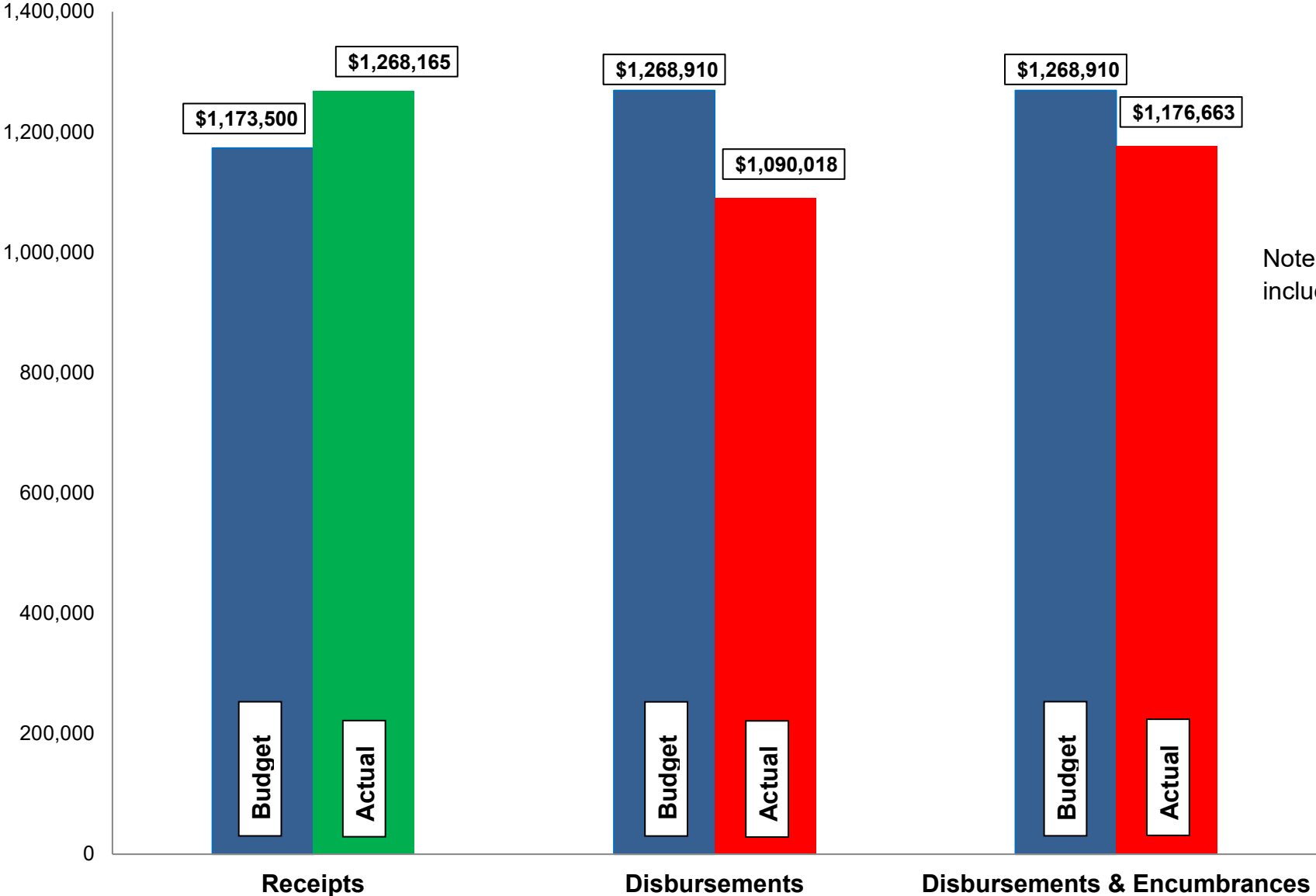
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended December 31, 2020**

#	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	1,039,547	90	27,225	1,066,772	93	-	60,000	-	1,152,333	1,126,772	98
603	Water Improve/Equip Replace	116,577	50,471	43	59,420	109,891	94	-	-	-	116,577	109,891	94
Total		1,268,910	1,090,018	86	86,645	1,176,663	93	-	60,000	-	1,268,910	1,236,663	97

(1) Prior years encumbrances closed (money not spent) as of December 31, 2020: \$ 6,022

CHART W1

**Budget, Revenues & Expenditures
as of December 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 December 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	1,962,880	3,302,812	1,692,115	1,610,697	270,673	1,340,024	270,765	319,610
608	Sewer Improve/Equip Replace	529,067	-	529,067	200,000	729,067	380,000	349,067	-	349,067	(180,000)	(180,000)
Total		1,549,481	319,518	1,868,999	2,162,880	4,031,879	2,072,115	1,959,764	270,673	1,689,091	90,765	139,610

**Current Revenue as Compared to Annual Estimates
for the period ended December 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	1,962,880	109	163,180	-	-	-	1,799,700	1,962,880	109
608	Sewer Improve/Equip Replace	-	-	-	-	200,000	200,000	100	200,000	200,000	100
Total		1,799,700	1,962,880	109	163,180	200,000	200,000	-	1,999,700	2,162,880	108

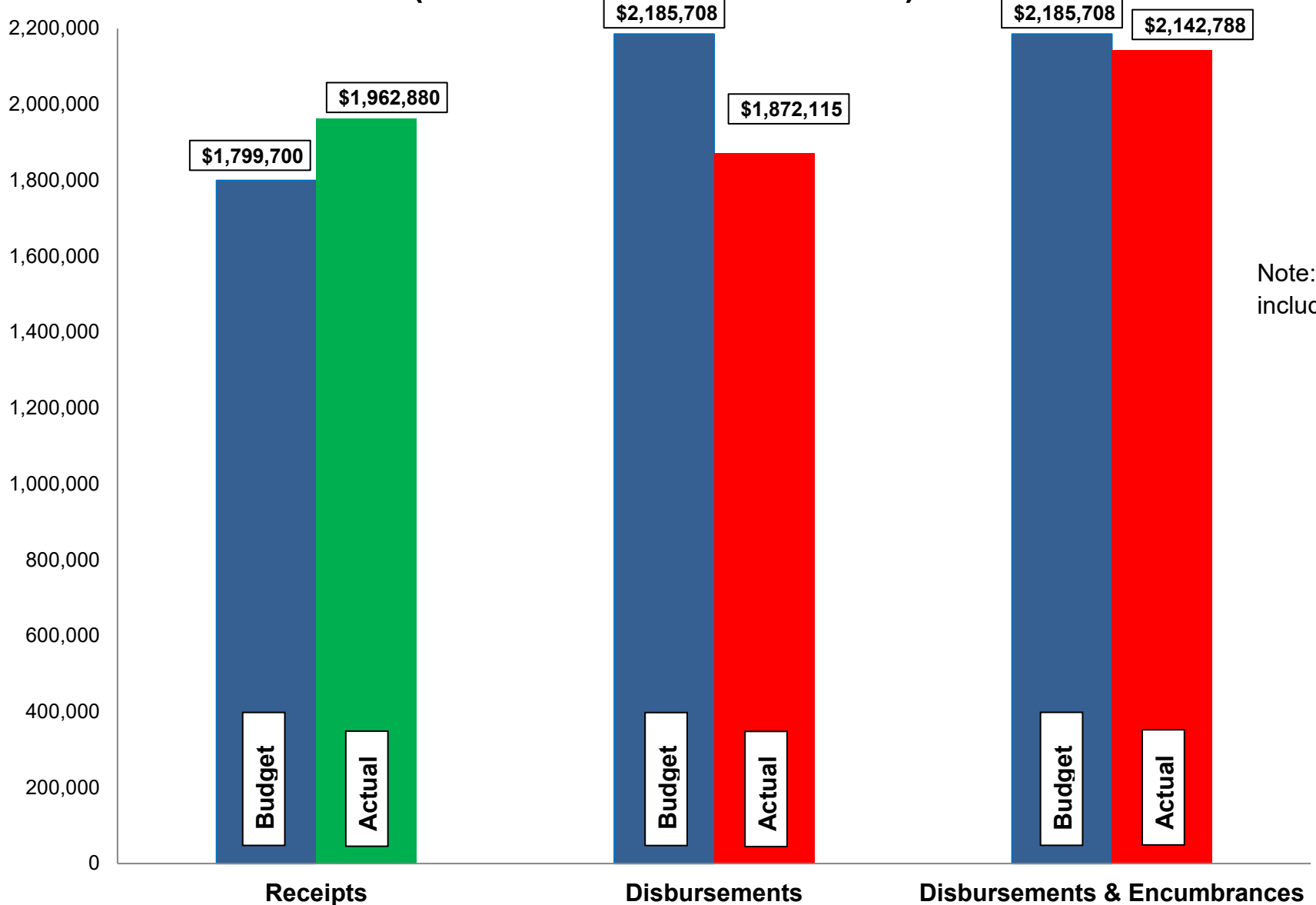
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended December 31, 2020**

#	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	1,492,115	83	270,673	1,762,788	98	200,000	200,000	100	2,005,708	1,962,788	98
608	Sewer Improve/Equip Replace	380,000	380,000	100	-	380,000	100	-	-	-	380,000	380,000	100
Total		2,185,708	1,872,115	86	270,673	2,142,788	98	200,000	200,000	-	2,385,708	2,342,788	98

(1) Prior years encumbrances closed (money not spent) as of December 31, 2020: \$ 200

CHART S1

**Budget, Revenues & Expenditures
as of December 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 December 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	475,563	647,243	328,781	318,462	5,805	312,657	146,782	144,352
616	Stormwater Improve/Equip Replace	149,996	-	149,996	20,000	169,996	82,101	87,895	8,506	79,389	(62,101)	(70,607)
Total		318,301	3,375	321,676	495,563	817,239	410,882	406,357	14,311	392,046	84,681	73,745

**Current Revenue as Compared to Annual Estimates
for the period ended December 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	475,563	102	8,228	-	-	-	467,335	475,563	102
616	Stormwater Improve/Equip Replace	-	-	-	-	20,000	20,000	100	20,000	20,000	100
Total		467,335	475,563	102	8,228	20,000	20,000	-	487,335	495,563	102

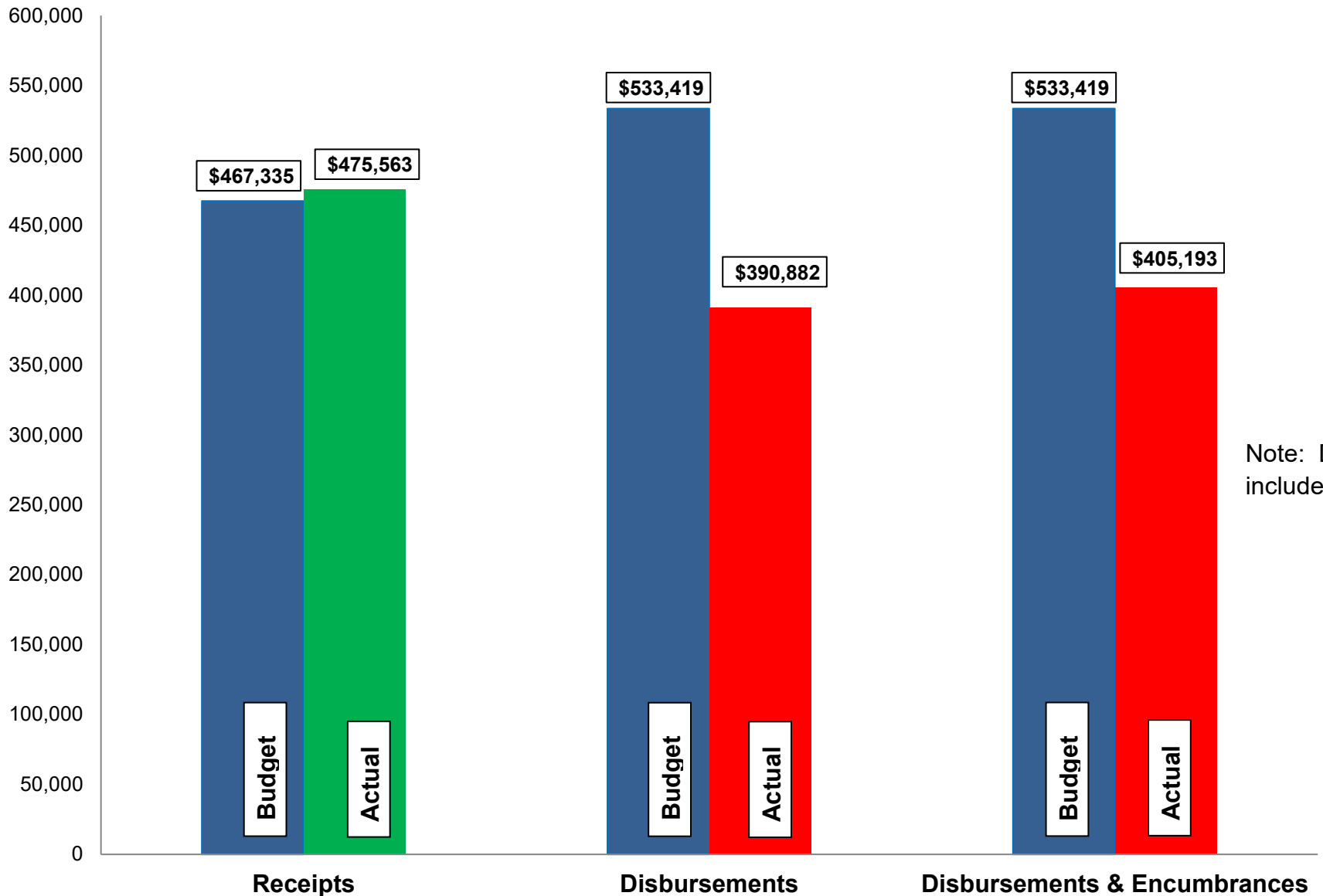
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended December 31, 2020**

#	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	308,781	83	5,805	314,586	84	20,000	20,000	100	393,419	334,586	85
616	Stormwater Improve/Equip Replace	160,000	82,101	-	8,506	90,607	-	-	-	-	160,000	90,607	1
Total		533,419	390,882	73	14,311	405,193	76	20,000	20,000	-	553,419	425,193	77

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

CHART ST1

**Budget, Revenues & Expenditures
as of December 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 – December

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

General City Services:

- Gross Income Tax collections are at 103.37% of the budgeted \$8.35M. April and May are normally our largest collection months. The gross and net 2020 collections are more than YTD December 2019 by 4.68% and 4.20%, respectively.
- Our Real Estate tax collections total \$2,768,531; 105.32% of budget. The 5.32% over budget is primarily the result of our collection rate on real estate taxes. The County requests that our budget be set at 95% of expected real estate tax collections; our collections are closer to 99%.
- General Fund revenues are 108% of budget and total General City Services revenues are 108% of budget.
- General Fund expenditures are 91% of budget and total General City Services expenditures are 84% of budget.
- Budgeted disbursements for General City Services include \$13,407,933 in original appropriations plus the following supplemental appropriations:
 - \$400,000 approved April 6, 2020 for the acquisition of real estate in preparation for a future storm sewer capital project.
 - \$128,662 approved July 20, 2020 for the first distribution of revenue received for the Local Coronavirus Relief Fund from the CARES Act.
 - \$64,331 approved September 21, 2020 for the second distribution of revenue received for the Local Coronavirus Relief Fund from the CARES Act.
 - \$322,015 approved November 2, 2020 for the third distribution of revenue received for the Local Coronavirus Relief Fund from the CARES Act.
 - \$2,821 approved December 14, 2020 for the final distribution of revenue received for the Local Coronavirus Relief Fund from the CARES Act.
 - \$500,000 transfer to the Special Projects Fund approved December 14, 2020 as a result of an additional (3rd) Workers' Compensation rebate received in 2020.
- Total CARES Act revenues received in 2020 were \$517,829.
- The 2020 budget included \$5,000 in revenue for "Workers' Comp Rebate" from the Ohio Bureau of Workers' Compensation (BWC). 2020 actual revenue from the BWC was \$884,807. The City received this revenue via three distributions. It represents a very significant rebate of dues previously paid to the BWC. The significant and unexpected rebate was approved for all types of employers in Ohio given the healthy BWC financial position and statewide financial stresses caused by COVID-19. The \$884,807 of revenue was distributed as follows:
 - General City Services Funds: 82.00%
 - Refuse Fund: 8.45%
 - Water Fund: 4.68%
 - Sanitary Sewer Fund: 2.79%
 - Stormwater Fund: 2.08%
- No other unusual items in the month of December.

Refuse Fund:

- Refuse revenues are approximately 107% of budget. Expenditures, including encumbrances, are approximately 92% of budget.
- No unusual items in the month of December.

Enterprise Funds:

- Budgeted disbursements for Water Funds include \$1,171,688 in original appropriations plus the following supplemental appropriation:

-
- \$60,000 approved October 5, 2020 for the repair of a storm sewer necessary for the operations of the City's water utility.
 - Water revenues are approximately 108% of budget. Expenditures, including encumbrances, are approximately 93% of budget.
 - Sewer revenues are approximately 109% of budget. Expenditures, including encumbrances, are approximately 98% of budget. 64% of our 2020 costs are a result of payments to Dayton and Montgomery County for wastewater treatment.
 - Stormwater revenues are approximately 102% of budget. Expenditures, including encumbrances, are approximately 76% of budget
 - No unusual items in the month of December.

Cindy