

Financial Reports



**thru the Month of March
Fiscal Year 2021**

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended March 31, 2021
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 | 7,425,916 | 51,782 | 7,477,698 | 3,818,188 | 11,295,886 | 3,994,799 | 7,301,087 | 733,136 | 6,567,951 | (176,611) | (857,965) |
| Major Operating Funds | | | | | | | | | | | | |
| 220 | Street Maintenance and Repair | 503,880 | 79,063 | 582,943 | 509,023 | 1,091,966 | 420,475 | 671,491 | 171,491 | 500,000 | 88,548 | (3,880) |
| 228 | Leisure Activity | 509,332 | 3,406 | 512,738 | 369,651 | 882,389 | 190,517 | 691,872 | 191,872 | 500,000 | 179,134 | (9,332) |
| 230 | Health | 127,869 | 5,627 | 133,496 | 129,471 | 262,967 | 47,452 | 215,515 | 17,124 | 198,391 | 82,019 | 70,522 |
| 510 | Sidewalk, Curb & Apron | 200,000 | 4,475 | 204,475 | 1,898 | 206,373 | - | 206,373 | 5,075 | 201,298 | 1,898 | 1,298 |
| 308 | Equipment Replacement | 1,094,104 | 165,858 | 1,259,962 | 355,427 | 1,615,389 | 166,742 | 1,448,647 | 217,260 | 1,231,387 | 188,685 | 137,283 |
| 309 | Capital Improvement | 1,470,248 | 105,552 | 1,575,800 | 200,000 | 1,775,800 | 4,688 | 1,771,112 | 166,140 | 1,604,972 | 195,312 | 134,724 |
| 707 | Service Center | 104,471 | 56,083 | 160,554 | 401,160 | 561,714 | 148,303 | 413,411 | 313,411 | 100,000 | 252,857 | (4,471) |
| Other Funds | | | | | | | | | | | | |
| 208 | Bullock Endowment Trust | 51,492 | - | 51,492 | 6 | 51,498 | - | 51,498 | - | 51,498 | 6 | 6 |
| 209 | MLK Community Recognition | 7,506 | - | 7,506 | - | 7,506 | 3,753 | 3,753 | - | 3,753 | (3,753) | (3,753) |
| 210 | Special Improvement District Assessment | - | - | - | - | - | - | - | - | - | - | - |
| 211 | Smith Memorial Gardens | 400,292 | 3,500 | 403,792 | 37,902 | 441,694 | 16,644 | 425,050 | 19,715 | 405,335 | 21,258 | 5,043 |
| 212 | Indigent Drivers Alcohol Treatment | 34,921 | - | 34,921 | 550 | 35,471 | - | 35,471 | - | 35,471 | 550 | 550 |
| 213 | Enforcement and Education | 9,875 | - | 9,875 | - | 9,875 | - | 9,875 | - | 9,875 | - | - |
| 214 | Law Enforcement | 18,109 | 1,000 | 19,109 | - | 19,109 | 215 | 18,894 | 1,000 | 17,894 | (215) | (215) |
| 215 | Drug Law Enforcement | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Court Clerk Computerization | 39,040 | - | 39,040 | 1,452 | 40,492 | 492 | 40,000 | 3,260 | 36,740 | 960 | (2,300) |
| 218 | Court Computerization | 37,915 | - | 37,915 | 609 | 38,524 | 183 | 38,341 | 1,912 | 36,429 | 426 | (1,486) |
| 219 | Court Special Projects | 42,002 | - | 42,002 | 1,114 | 43,116 | - | 43,116 | - | 43,116 | 1,114 | 1,114 |
| 224 | State Highway Improvement | 119,391 | 268 | 119,659 | 11,053 | 130,712 | 5,851 | 124,861 | 17,617 | 107,244 | 5,202 | (12,147) |
| 240 | Public Safety Endowment | 215,641 | - | 215,641 | 28 | 215,669 | 780 | 214,889 | 250 | 214,639 | (752) | (1,002) |
| 250 | Special Projects | 1,519,256 | 14,852 | 1,534,108 | 475,473 | 2,009,581 | - | 2,009,581 | 14,852 | 1,994,729 | 475,473 | 475,473 |
| 310 | Issue 2 Projects | - | - | - | - | - | - | - | - | - | - | - |
| 311 | Public Facilities | - | - | - | - | - | - | - | - | - | - | - |
| 312 | Local Coronavirus Relief | - | 36,375 | 36,375 | - | 36,375 | 21,168 | 15,207 | 15,207 | - | (21,168) | - |
| 414 | Bond Retirement | - | - | - | - | - | - | - | - | - | - | - |
| 508 | Electric Street Lighting | 110,460 | 18,000 | 128,460 | 15,296 | 143,756 | 34,072 | 109,684 | 55,236 | 54,448 | (18,776) | (56,012) |
| 706 | Self-Funding Insurance Trust | 25,000 | - | 25,000 | 4,471 | 29,471 | 3,272 | 26,199 | 1,199 | 25,000 | 1,199 | - |
| 810 | Fire Insurance Trust | - | - | - | 37,559 | 37,559 | - | 37,559 | - | 37,559 | 37,559 | 37,559 |
| 811 | Contractors Permit Fee | - | - | - | 400 | 400 | - | 400 | - | 400 | 400 | 400 |
| Total | | 14,066,720 | 545,841 | 14,612,561 | 6,370,731 | 20,983,292 | 5,059,406 | 15,923,886 | 1,945,757 | 13,978,129 | 1,311,325 | (88,591) |

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended March 31, 2021
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 | 11,551,848 | 3,818,188 | 33 | (7,733,660) | - | - | - | 11,551,848 | 3,818,188 | 33 |
| Major Operating Funds | | | | | | | | | | | |
| 220 | Street Maintenance and Repair | 641,500 | 136,634 | 21 | (504,866) | 697,557 | 372,389 | 53 | 1,339,057 | 509,023 | 38 |
| 228 | Leisure Activity | 529,000 | 69,300 | 13 | (459,700) | 656,535 | 300,351 | 46 | 1,185,535 | 369,651 | 31 |
| 230 | Health | 159,244 | 129,471 | 81 | (29,773) | - | - | - | 159,244 | 129,471 | 81 |
| 510 | Sidewalk, Curb & Apron | 20,000 | 1,898 | 9 | (18,102) | - | - | - | 20,000 | 1,898 | 9 |
| 308 | Equipment Replacement | - | 5,427 | - | 5,427 | 350,000 | 350,000 | 100 | 350,000 | 355,427 | 102 |
| 309 | Capital Improvement | - | - | - | - | 200,000 | 200,000 | 100 | 200,000 | 200,000 | 100 |
| 707 | Service Center | 281,377 | 148,417 | 53 | (132,960) | 412,783 | 252,743 | 61 | 694,160 | 401,160 | 58 |
| Other Funds | | | | | | | | | | | |
| 208 | Bullock Endowment Trust | 300 | 6 | 2 | (294) | - | - | - | 300 | 6 | 2 |
| 209 | MLK Community Recognition | - | - | - | - | - | - | - | - | - | - |
| 210 | Special Improvement District Assessment | 90,000 | - | - | (90,000) | - | - | - | 90,000 | - | - |
| 211 | Smith Memorial Gardens | 56,500 | 20,822 | 37 | (35,678) | 60,059 | 17,080 | 28 | 116,559 | 37,902 | 33 |
| 212 | Indigent Drivers Alcohol Treatment | 2,600 | 550 | 21 | (2,050) | - | - | - | 2,600 | 550 | 21 |
| 213 | Enforcement and Education | 200 | - | - | (200) | - | - | - | 200 | - | - |
| 214 | Law Enforcement | - | - | - | - | - | - | - | - | - | - |
| 215 | Drug Law Enforcement | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | - | - | - | - | - | - | - | - | - | - |
| 217 | Court Clerk Computerization | 8,000 | 1,452 | 18 | (6,548) | - | - | - | 8,000 | 1,452 | 18 |
| 218 | Court Computerization | 4,200 | 609 | 15 | (3,591) | - | - | - | 4,200 | 609 | 15 |
| 219 | Court Special Projects | 7,000 | 1,114 | 16 | (5,886) | - | - | - | 7,000 | 1,114 | 16 |
| 224 | State Highway Improvement | 47,000 | 11,053 | 24 | (35,947) | - | - | - | 47,000 | 11,053 | 24 |
| 240 | Public Safety Endowment | 1,300 | 28 | 2 | (1,272) | - | - | - | 1,300 | 28 | 2 |
| 250 | Special Projects | 4,800 | 264 | 6 | (4,536) | 475,209 | 475,209 | 100 | 480,009 | 475,473 | 99 |
| 310 | Issue 2 Projects | - | - | - | - | - | - | - | - | - | - |
| 311 | Public Facilities | - | - | - | - | - | - | - | - | - | - |
| 312 | Local Coronavirus Relief | - | - | - | - | - | - | - | - | - | - |
| 414 | Bond Retirement | - | - | - | - | - | - | - | - | - | - |
| 508 | Electric Street Lighting | 130,000 | - | - | (130,000) | 15,296 | 15,296 | 100 | 145,296 | 15,296 | 11 |
| 706 | Self-Funding Insurance Trust | - | - | - | - | 17,500 | 4,471 | 26 | 17,500 | 4,471 | 26 |
| 810 | Fire Insurance Trust | - | 37,559 | - | 37,559 | - | - | - | - | 37,559 | - |
| 811 | Contractors Permit Fee | 2,000 | 400 | 20 | (1,600) | - | - | - | 2,000 | 400 | 20 |
| Total | | 13,536,869 | 4,383,192 | 32 | (9,153,677) | 2,884,939 | 1,987,539 | 69 | 16,421,808 | 6,370,731 | 39 |

Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended March 31, 2021

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 | 8,776,154 | 2,116,970 | 24 | 733,136 | 2,850,106 | 32 | 2,704,442 | 1,877,829 | 69 | 11,480,596 | 4,727,935 | 41 |
| Major Operating Funds | | | | | | | | | | | | | |
| 220 | Street Maintenance and Repair | 1,244,343 | 315,861 | 25 | 171,491 | 487,352 | 39 | 173,777 | 104,614 | 60 | 1,418,120 | 591,966 | 42 |
| 228 | Leisure Activity | 1,185,581 | 187,969 | 16 | 191,872 | 379,841 | 32 | 3,360 | 2,548 | 76 | 1,188,941 | 382,389 | 32 |
| 230 | Health | 163,768 | 44,904 | 27 | 17,124 | 62,028 | 38 | 3,360 | 2,548 | 76 | 167,128 | 64,576 | 39 |
| 510 | Sidewalk, Curb & Apron | 6,175 | - | - | 5,075 | 5,075 | 82 | - | - | - | 6,175 | 5,075 | 82 |
| 308 | Equipment Replacement | 531,858 | 166,742 | 31 | 217,260 | 384,002 | 72 | - | - | - | 531,858 | 384,002 | 72 |
| 309 | Capital Improvement | 821,551 | 4,688 | 1 | 166,140 | 170,828 | 21 | - | - | - | 821,551 | 170,828 | 21 |
| 707 | Service Center | 750,244 | 148,303 | 20 | 313,411 | 461,714 | 62 | - | - | - | 750,244 | 461,714 | 62 |
| Other Funds | | | | | | | | | | | | | |
| 208 | Bullock Endowment Trust | 500 | - | - | - | - | - | - | - | - | 500 | - | - |
| 209 | MLK Community Recognition | 7,507 | 3,753 | 50 | - | 3,753 | 50 | - | - | - | 7,507 | 3,753 | 50 |
| 210 | Special Improvement District Assessment | 90,000 | - | - | - | - | - | - | - | - | 90,000 | - | - |
| 211 | Smith Memorial Gardens | 120,059 | 16,644 | 14 | 19,715 | 36,359 | 30 | - | - | - | 120,059 | 36,359 | 30 |
| 212 | Indigent Drivers Alcohol Treatment | 1,500 | - | - | - | - | - | - | - | - | 1,500 | - | - |
| 213 | Enforcement and Education | 1,500 | - | - | - | - | - | - | - | - | 1,500 | - | - |
| 214 | Law Enforcement | 9,000 | 215 | 2 | 1,000 | 1,215 | 14 | - | - | - | 9,000 | 1,215 | 14 |
| 215 | Drug Law Enforcement | - | - | - | - | - | - | - | - | - | - | - | - |
| 216 | Police Pension | - | - | - | - | - | - | - | - | - | - | - | - |
| 217 | Court Clerk Computerization | 11,500 | 492 | 4 | 3,260 | 3,752 | 33 | - | - | - | 11,500 | 3,752 | 33 |
| 218 | Court Computerization | 9,000 | 183 | 2 | 1,912 | 2,095 | 23 | - | - | - | 9,000 | 2,095 | 23 |
| 219 | Court Special Projects | 5,500 | - | - | - | - | - | - | - | - | 5,500 | - | - |
| 224 | State Highway Improvement | 31,369 | 5,851 | 19 | 17,617 | 23,468 | 75 | - | - | - | 31,369 | 23,468 | 75 |
| 240 | Public Safety Endowment | 15,000 | 780 | 5 | 250 | 1,030 | 7 | - | - | - | 15,000 | 1,030 | 7 |
| 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 | 36,375 | 21,168 | 58 | 15,207 | 36,375 | 100 | - | - | - | 36,375 | 36,375 | 100 |
| 414 | Bond Retirement | - | - | - | - | - | - | - | - | - | - | - | - |
| 508 | Electric Street Lighting | 173,900 | 34,072 | 20 | 55,236 | 89,308 | 51 | - | - | - | 173,900 | 89,308 | 51 |
| 706 | Self-Funding Insurance Trust | 17,500 | 3,272 | 19 | 1,199 | 4,471 | 26 | - | - | - | 17,500 | 4,471 | 26 |
| 810 | Fire Insurance Trust | 37,559 | - | - | - | - | - | - | - | - | 37,559 | - | - |
| 811 | Contractors Permit Fee | 2,000 | - | - | - | - | - | - | - | - | 2,000 | - | - |
| Total | | 14,064,295 | (1) 3,071,867 | 22 | 1,945,757 | 5,017,624 | 36 | 2,884,939 | 1,987,539 | 69 | 16,949,234 | 7,005,163 | 41 |

(1) Prior years encumbrances closed (money not spent) as of March 31, 2021:

\$ 8,235

CHART NE3

**GENERAL FUND RECEIPTS
5-YEAR HISTORY
YTD at March 31, 2021**

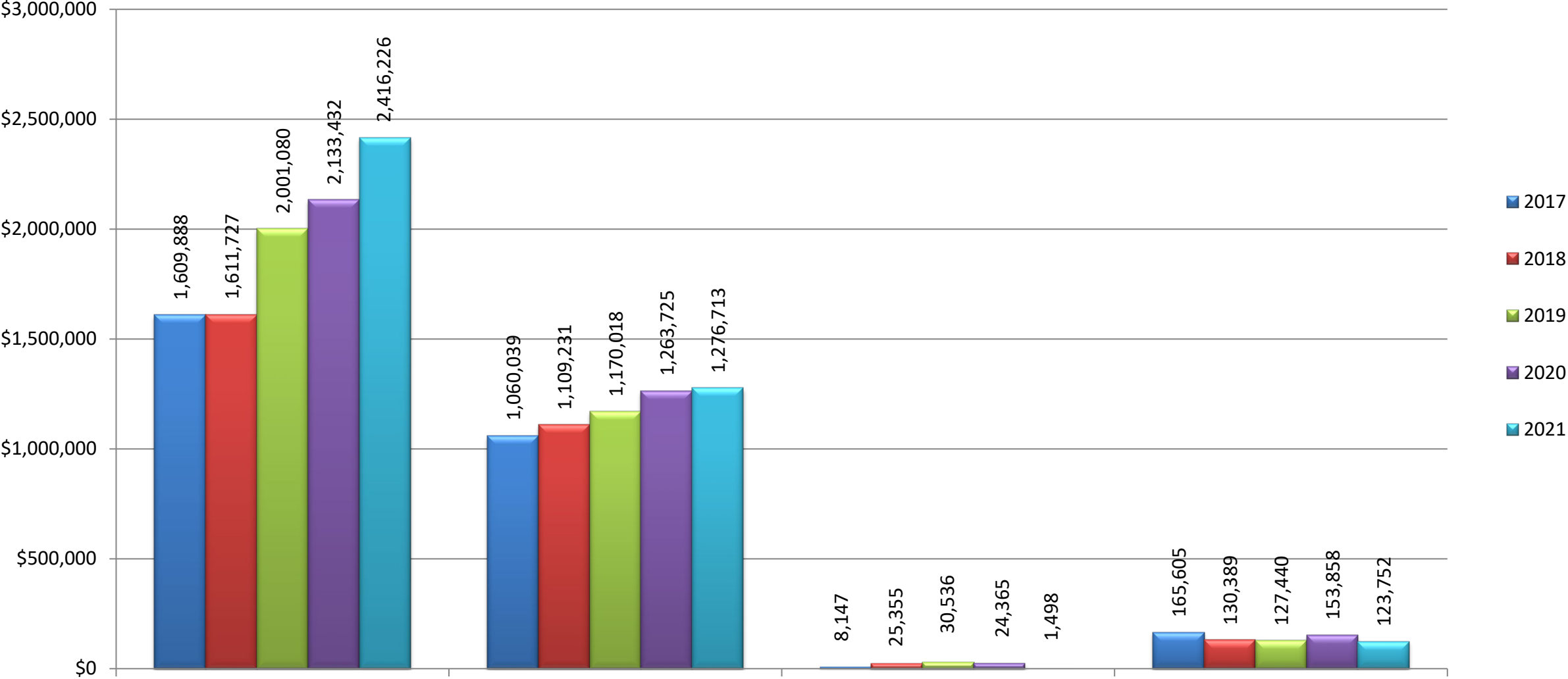
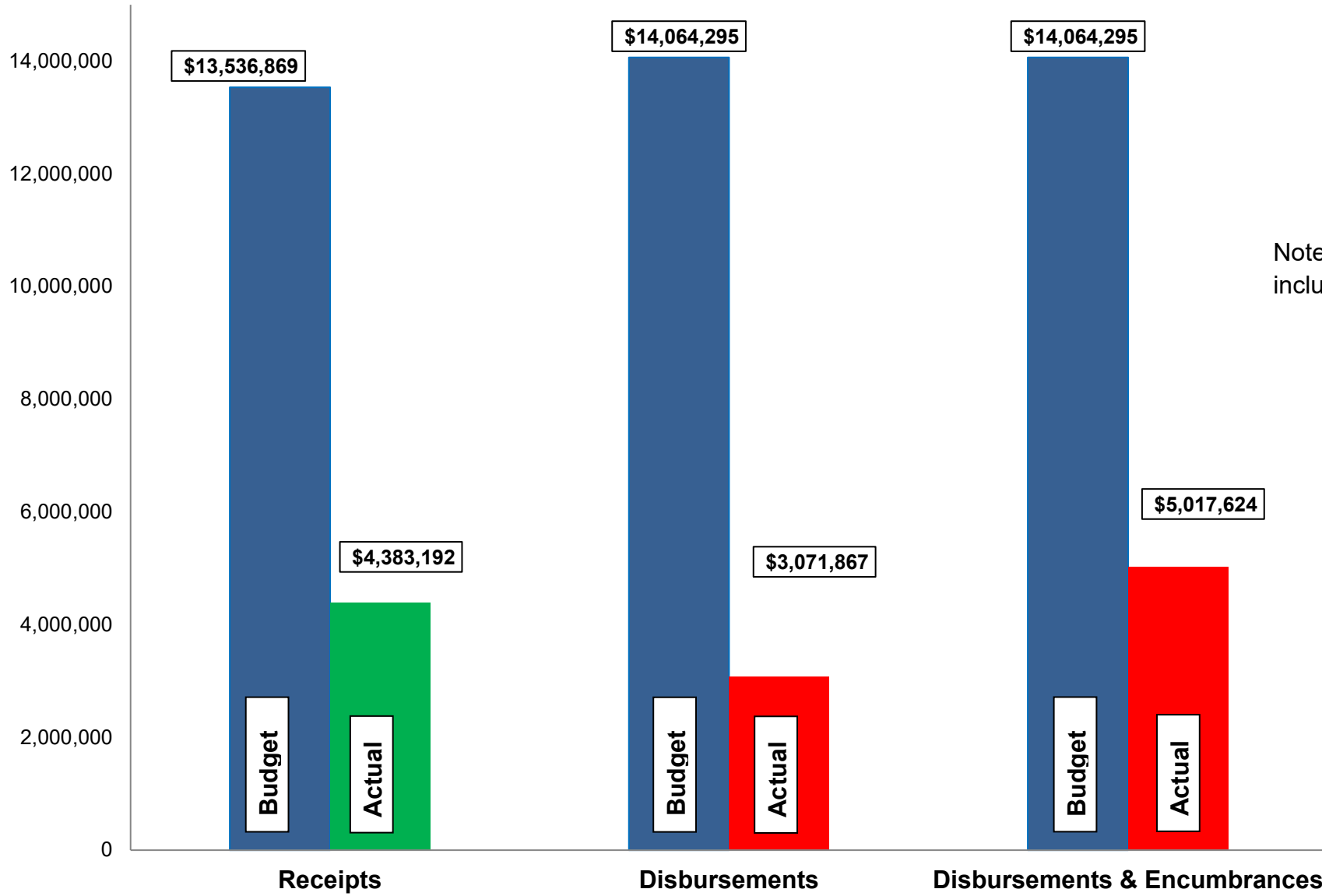


Chart NE4

**Budget, Revenues & Expenditures
as of March 31, 2021
GENERAL CITY SERVICES
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$545,843 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 March 31, 2021
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 | 546,976 | 4,705 | 551,681 | 334,302 | 885,983 | 482,417 | 403,566 | 199,633 | 203,933 | (148,115) | (343,043) |
| 206 | Refuse Equipment Replacement | 34,313 | 285,687 | 320,000 | 100,000 | 420,000 | - | 420,000 | 285,687 | 134,313 | 100,000 | 100,000 |
| | Total | 581,289 | 290,392 | 871,681 | 434,302 | 1,305,983 | 482,417 | 823,566 | 485,320 | 338,246 | (48,115) | (243,043) |

**Current Revenue as Compared to Annual Estimates
for the period ended March 31, 2021**

| # | 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 | 1,352,600 | 334,302 | 25 | (1,018,298) | - | - | - | 1,352,600 | 334,302 | 25 |
| 206 | Refuse Equipment Replacement | - | - | - | - | 100,000 | 100,000 | 100 | 100,000 | 100,000 | 100 |
| | Total | 1,352,600 | 334,302 | 25 | (1,018,298) | 100,000 | 100,000 | - | 1,452,600 | 434,302 | 30 |

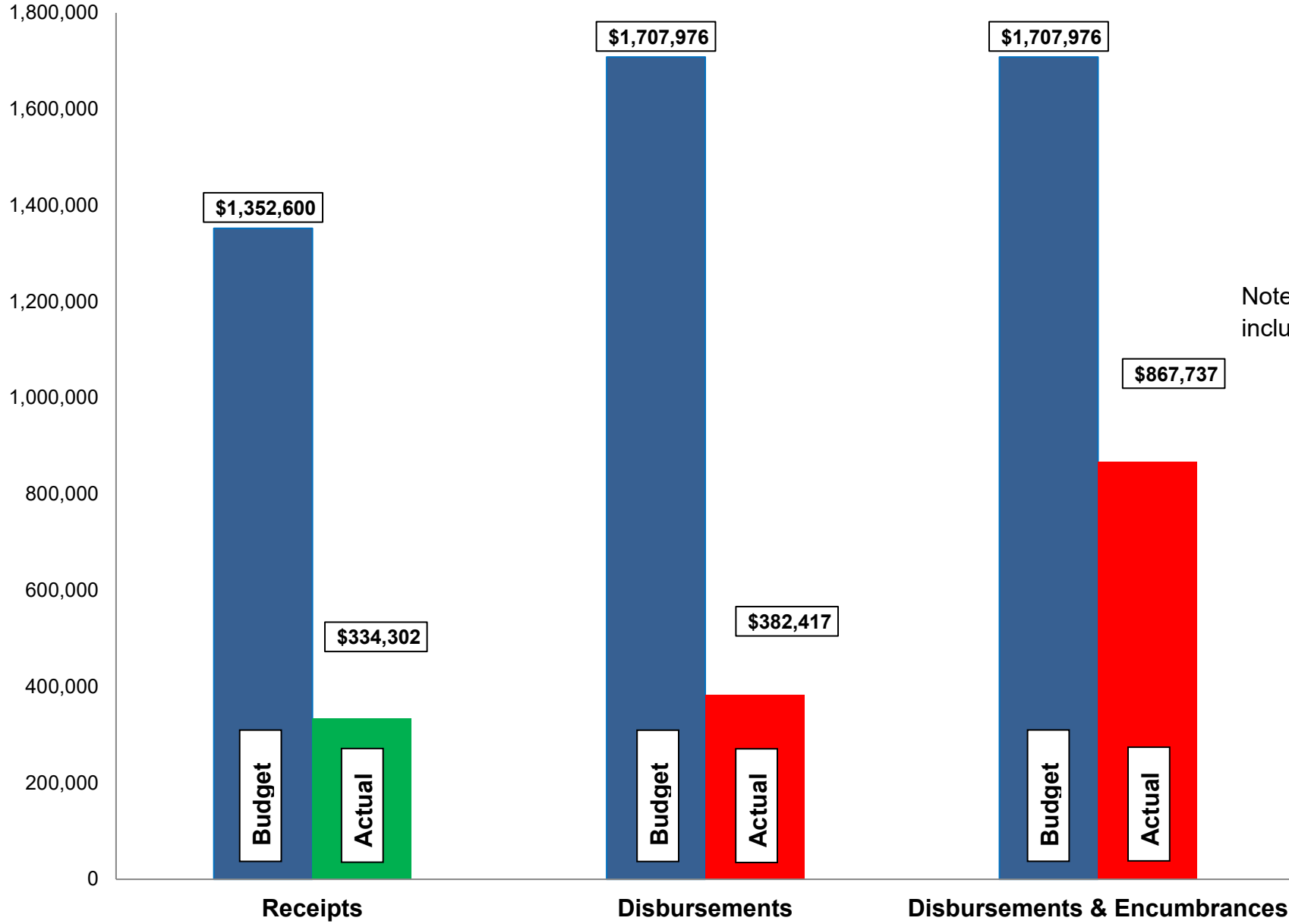
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended March 31, 2021**

| # | 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 | 1,387,289 | 382,417 | 28 | 199,633 | 582,050 | 42 | 100,000 | 100,000 | 100 | 1,604,968 | 682,050 | 42 |
| 206 | Refuse Equipment Replacement | 320,687 | - | - | 285,687 | 285,687 | 89 | - | - | - | 320,687 | 285,687 | 89 |
| | Total | 1,707,976 | 382,417 | 22 | 485,320 | 867,737 | 51 | 100,000 | 100,000 | - | 1,925,655 | 967,737 | 50 |

(1) Prior years encumbrances closed (money not spent) as of March 31, 2021: \$ -

CHART R1

Budget, Revenues & Expenditures as of March 31, 2021 REFUSE FUNDS



Note: Disbursements and Disbursements & Encumbrances bars include \$290,392 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 March 31, 2021
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 | 1,085,744 | 27,225 | 1,112,969 | 253,313 | 1,366,282 | 388,324 | 977,958 | 304,841 | 673,117 | (135,011) | (412,627) |
| 603 | Water Improve/Equip Replace | 262,942 | 59,420 | 322,362 | 100,000 | 422,362 | 50,933 | 371,429 | 8,487 | 362,942 | 49,067 | 100,000 |
| Total | | 1,348,686 | 86,645 | 1,435,331 | 353,313 | 1,788,644 | 439,257 | 1,349,387 | 313,328 | 1,036,059 | (85,944) | (312,627) |

**Current Revenue as Compared to Annual Estimates
for the period ended March 31, 2021**

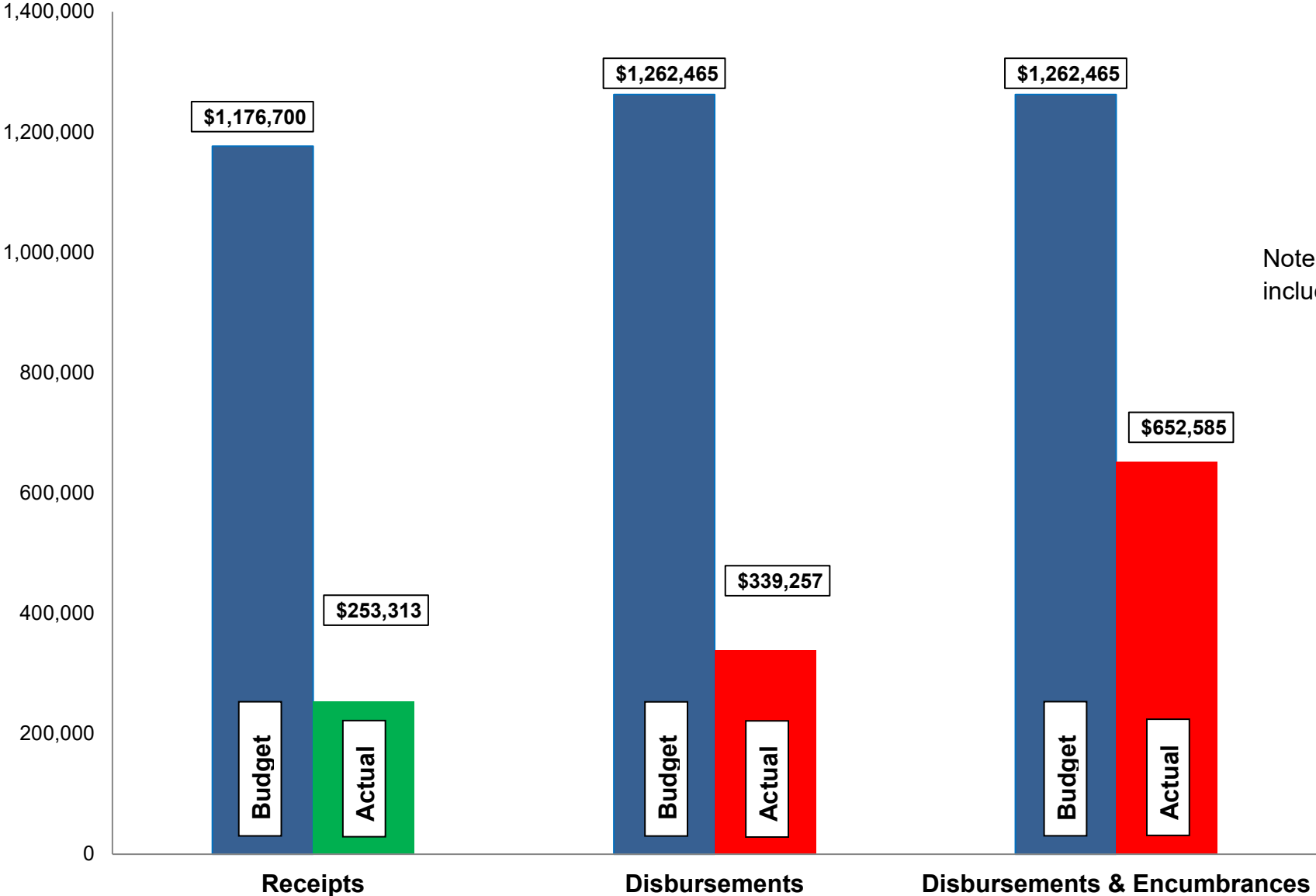
| # | Fund Name | Budgeted Outside Receipts | YTD Outside Receipts | % of Budget | Net Difference (\$) | Budgeted Transfer Receipts | YTD Transfer Receipts | % of Budget | Budgeted Total Receipts | YTD Total Receipts | % of Budget |
|--------------|-----------------------------|---------------------------|----------------------|-------------|---------------------|----------------------------|-----------------------|-------------|-------------------------|--------------------|-------------|
| 602 | Waterworks | 1,176,700 | 253,313 | 22 | (923,387) | - | - | - | 1,176,700 | 253,313 | 22 |
| 603 | Water Improve/Equip Replace | - | - | - | - | 100,000 | 100,000 | 100 | 100,000 | 100,000 | 100 |
| Total | | 1,176,700 | 253,313 | 22 | (923,387) | 100,000 | 100,000 | - | 1,276,700 | 353,313 | 28 |

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended March 31, 2021**

| # | 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 | 1,168,045 | 288,324 | 25 | 304,841 | 593,165 | 51 | 100,000 | 100,000 | 100 | 1,346,261 | 693,165 | 51 |
| 603 | Water Improve/Equip Replace | 94,420 | 50,933 | 54 | 8,487 | 59,420 | 63 | - | - | - | 94,420 | 59,420 | 63 |
| Total | | 1,262,465 (1) | 339,257 | 27 | 313,328 | 652,585 | 52 | 100,000 | 100,000 | - | 1,440,681 | 752,585 | 52 |

(1) Prior years encumbrances closed (money not spent) as of March 31, 2021: \$ -

**Budget, Revenues & Expenditures
as of March 31, 2021
WATER FUNDS
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$86,645 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 March 31, 2021
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. | 1,340,024 | 270,673 | 1,610,697 | 450,312 | 2,061,009 | 497,736 | 1,563,273 | 104,107 | 1,459,166 | (47,424) | 119,142 |
| 608 | Sewer Improve/Equip Replace | 349,067 | - | 349,067 | 100,000 | 449,067 | - | 449,067 | - | 449,067 | 100,000 | 100,000 |
| Total | | 1,689,091 | 270,673 | 1,959,764 | 550,312 | 2,510,076 | 497,736 | 2,012,340 | 104,107 | 1,908,233 | 52,576 | 219,142 |

**Current Revenue as Compared to Annual Estimates
for the period ended March 31, 2021**

| # | 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. | 1,867,200 | 450,312 | 24 | (1,416,888) | - | - | - | 1,867,200 | 450,312 | 24 |
| 608 | Sewer Improve/Equip Replace | - | - | - | - | 100,000 | 100,000 | 100 | 100,000 | 100,000 | 100 |
| Total | | 1,867,200 | 450,312 | 24 | (1,416,888) | 100,000 | 100,000 | - | 1,967,200 | 550,312 | 28 |

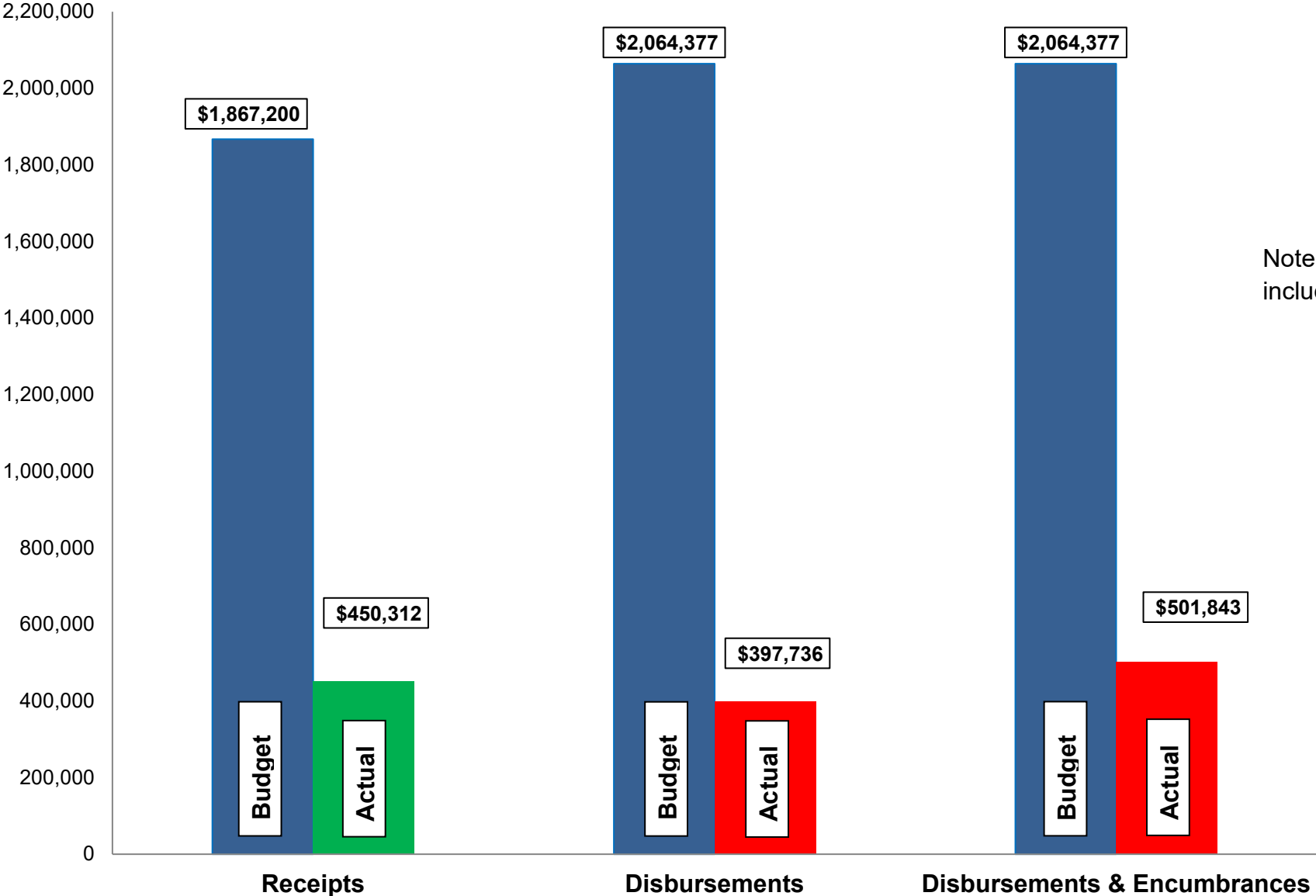
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended March 31, 2021**

| # | 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. | 1,829,377 | 397,736 | 22 | 104,107 | 501,843 | 27 | 100,000 | 100,000 | 100 | 1,966,481 | 601,843 | 31 |
| 608 | Sewer Improve/Equip Replace | 235,000 | - | - | - | - | - | - | - | - | 235,000 | - | - |
| Total | | 2,064,377 | 397,736 | 19 | 104,107 | 501,843 | 24 | 100,000 | 100,000 | - | 2,201,481 | 601,843 | 27 |

(1) Prior years encumbrances closed (money not spent) as of March 31, 2021: \$ -

CHART S1

**Budget, Revenues & Expenditures
as of March 31, 2021
SANITARY SEWER FUNDS
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$270,673 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 March 31, 2021
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 | 312,657 | 5,805 | 318,462 | 115,132 | 433,594 | 170,696 | 262,898 | 58,119 | 204,779 | (55,564) | (107,878) |
| 616 | Stormwater Improve/Equip Replace | 79,389 | 8,506 | 87,895 | 100,000 | 187,895 | 8,505 | 179,390 | - | 179,390 | 91,495 | 100,001 |
| Total | | 392,046 | 14,311 | 406,357 | 215,132 | 621,489 | 179,201 | 442,288 | 58,119 | 384,169 | 35,931 | (7,877) |

**Current Revenue as Compared to Annual Estimates
for the period ended March 31, 2021**

| # | 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 | 467,135 | 115,132 | 25 | (352,003) | - | - | - | 467,135 | 115,132 | 25 |
| 616 | Stormwater Improve/Equip Replace | - | - | - | - | 100,000 | 100,000 | 100 | 100,000 | 100,000 | 100 |
| Total | | 467,135 | 115,132 | 25 | (352,003) | 100,000 | 100,000 | - | 567,135 | 215,132 | 38 |

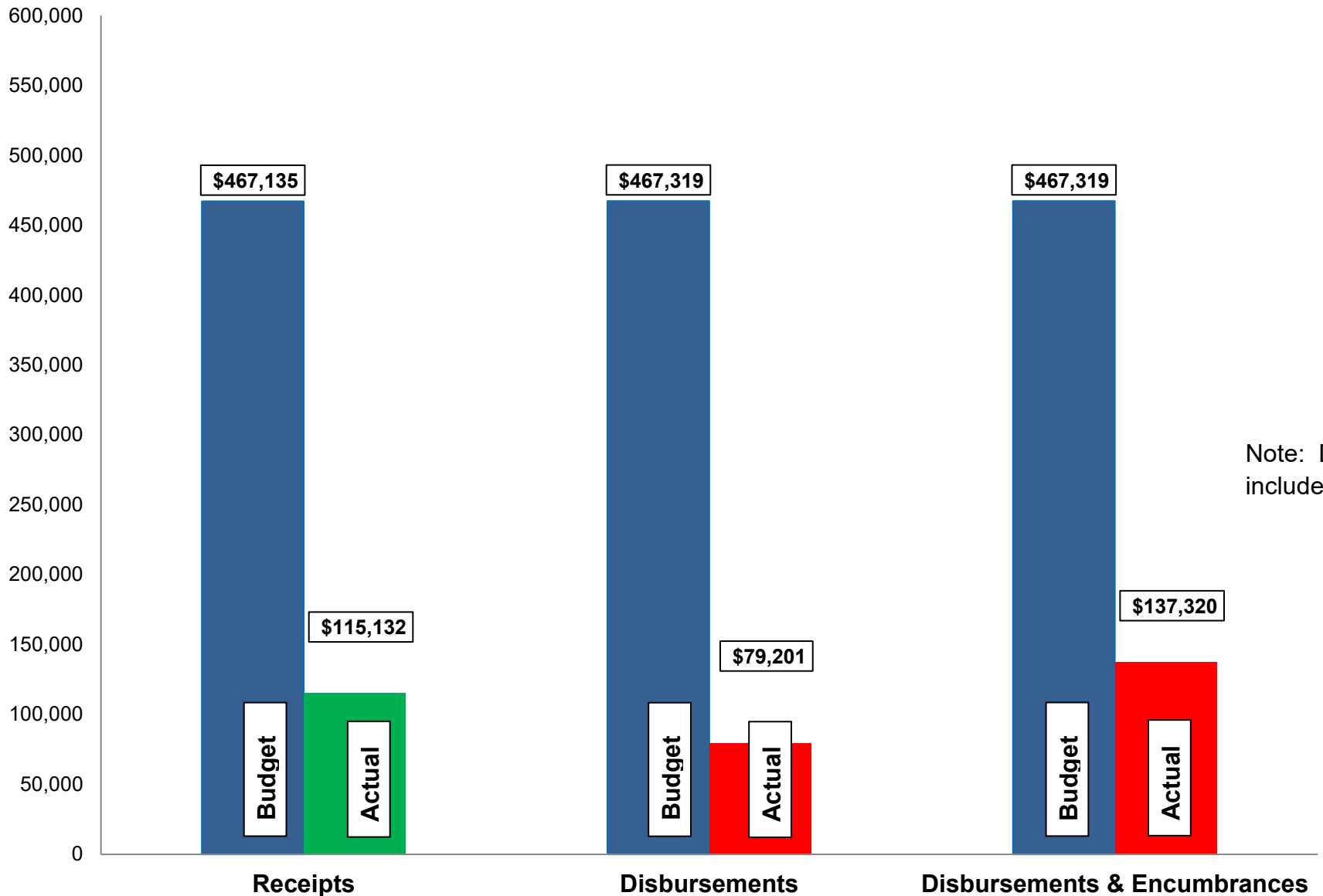
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended March 31, 2021**

| # | 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 | 388,813 | 70,696 | 18 | 58,119 | 128,815 | 33 | 100,000 | 100,000 | 100 | 512,191 | 228,815 | 45 |
| 616 | Stormwater Improve/Equip Replace | 78,506 | 8,505 | - | - | 8,505 | - | - | - | - | 78,506 | 8,505 | - |
| Total | | 467,319 | 79,201 | 17 | 58,119 | 137,320 | 29 | 100,000 | 100,000 | - | 590,697 | 237,320 | 40 |

(1) Prior years encumbrances closed (money not spent) as of March 31, 2021: \$ -

CHART ST1

**Budget, Revenues & Expenditures
as of March 31, 2021
STORMWATER FUNDS
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$14,311 appropriated from prior year budgets.

CHART ST2

Subject: Monthly Financials – March

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

General City Services:

- Gross Income Tax collections are at 28.80% of the budgeted \$8.50M. April and May are our largest collection months. The gross and net 2021 collections are more than YTD March 2020 by 13.37% and 13.26%, respectively.
- Our Real Estate tax collections total \$1,276,713; 59.10% of budget.
- General Fund revenues are 33% of budget and total General City Services revenues are 32% of budget.
- General Fund expenditures, including encumbrances, are 32% of budget and total General City Services expenditures, including encumbrances, are 36% of budget.
- Budgeted disbursements for General City Services include \$13,255,893 in original appropriations plus the following supplemental appropriations:
 - \$37,599.33 approved February 1, 2021 for the release of security from the Fire Insurance Trust Fund for the repair of a residential premise damaged by fire.
 - \$225,000 approved March 1, 2021 for the 2021 Asphalt Pavement Program.
- No unusual items in the month of March.

Refuse Fund:

- Refuse revenues are approximately 25% of budget. Expenditures, including encumbrances, are approximately 51% of budget.
- Budgeted disbursements for Refuse include \$1,417,584 in original appropriations.
- No unusual items in the month of March.

Enterprise Funds:

- Water revenues are approximately 22% of budget. Expenditures, including encumbrances, are approximately 52% of budget.
- Budgeted disbursements for Water include \$1,175,820 in original appropriations.
- Sewer revenues are approximately 24% of budget. Expenditures, including encumbrances, are approximately 24% of budget. 64% of our 2020 costs were a result of payments to Dayton and Montgomery County for wastewater treatment.
- Budgeted disbursements for Sanitary Sewer include \$1,793,704 in original appropriations.
- Stormwater revenues are approximately 25% of budget. Expenditures, including encumbrances, are approximately 29% of budget.
- Budgeted disbursements for Stormwater include \$453,008 in original appropriations.
- No unusual items in the month of March.

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