

# Financial Reports



thru the Month of December  
Fiscal Year 2023

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances  
for the period ended December 31, 2023**

**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
<b>General Fund</b>												
101	General	9,305,059	80,227	9,385,286	14,553,255	23,938,541	15,063,411	8,875,130	129,771	8,745,359	(510,156)	(559,700)
<b>Major Operating Funds</b>												
220	Street Maintenance and Repair	500,000	54,257	554,257	1,394,978	1,949,235	1,354,571	594,664	94,664	500,000	40,407	-
228	Leisure Activity	500,000	18,680	518,680	1,068,754	1,587,434	1,075,246	512,188	12,188	500,000	(6,492)	-
230	Health	154,819	583	155,402	200,445	355,847	155,832	200,015	15	200,000	44,613	45,181
510	Sidewalk, Curb & Apron	200,000	-	200,000	225,790	425,790	225,790	200,000	-	200,000	-	-
308	Equipment Replacement	1,216,820	273,454	1,490,274	610,915	2,101,189	478,675	1,622,514	450,778	1,171,736	132,240	(45,084)
309	Capital Improvement	1,218,874	395,362	1,614,236	1,390,000	3,004,236	1,688,034	1,316,202	322,354	993,848	(298,034)	(225,026)
707	Service Center	100,000	14,136	114,136	746,839	860,975	755,999	104,976	4,976	100,000	(9,160)	-
<b>Other Funds</b>												
208	Bullock Endowment Trust	50,852	-	50,852	1,357	52,209	500	51,709	-	51,709	857	857
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-	-
210	Special Improvement District Assessment	5,586	-	5,586	117,306	122,892	122,892	-	-	-	(5,586)	(5,586)
211	Smith Memorial Gardens	400,000	2,686	402,686	91,111	493,797	92,670	401,127	1,127	400,000	(1,559)	-
212	Indigent Drivers Alcohol Treatment	39,648	-	39,648	2,095	41,743	-	41,743	-	41,743	2,095	2,095
213	Enforcement and Education	9,875	-	9,875	-	9,875	-	9,875	-	9,875	-	-
214	Law Enforcement	18,272	-	18,272	-	18,272	-	18,272	-	18,272	-	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	45,914	1,123	47,037	6,245	53,282	9,623	43,659	-	43,659	(3,378)	(2,255)
218	Court Computerization	41,425	-	41,425	2,790	44,215	8,887	35,328	-	35,328	(6,097)	(6,097)
219	Court Special Projects	50,442	-	50,442	4,874	55,316	5,500	49,816	-	49,816	(626)	(626)
221	OneOhio Fund	5,750	-	5,750	15,033	20,783	-	20,783	-	20,783	15,033	15,033
224	State Highway Improvement	149,602	18,462	168,064	47,771	215,835	33,446	182,389	19,219	163,170	14,325	13,568
240	Public Safety Endowment	193,684	-	193,684	4,809	198,493	26,274	172,219	2,785	169,434	(21,465)	(24,250)
250	Special Projects	3,522,798	-	3,522,798	1,120,041	4,642,839	-	4,642,839	-	4,642,839	1,120,041	1,120,041
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
312	Local Coronavirus Relief	-	-	-	-	-	-	-	-	-	-	-
313	Local Fiscal Recovery Fund	939,792	-	939,792	-	939,792	488,629	451,163	451,163	-	(488,629)	(939,792)
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	100,000	30,600	130,600	184,239	314,839	158,627	156,212	18,000	138,212	25,612	38,212
706	Self-Funding Insurance Trust	25,000	-	25,000	7,651	32,651	7,651	25,000	-	25,000	-	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	500	500	500	-	-	-	-	-
<b>Total</b>		<b>18,794,212</b>	<b>889,570</b>	<b>19,683,782</b>	<b>21,796,798</b>	<b>41,480,580</b>	<b>21,752,757</b>	<b>19,727,823</b>	<b>1,507,040</b>	<b>18,220,783</b>	<b>44,041</b>	<b>(573,429)</b>

**Current Revenue as Compared to Annual Estimates  
for the period ended December 31, 2023  
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
<b>General Fund</b>											
101	General	14,212,502	14,553,255	102	340,753	-	-	-	14,212,502	14,553,255	102
<b>Major Operating Funds</b>											
220	Street Maintenance and Repair	610,500	624,237	102	13,737	889,488	770,741	87	1,499,988	1,394,978	93
228	Leisure Activity	537,150	556,573	104	19,423	785,555	512,181	65	1,322,705	1,068,754	81
230	Health	161,224	156,349	97	(4,875)	23,716	44,096	186	184,940	200,445	108
510	Sidewalk, Curb & Apron	95,000	88,437	93	(6,563)	131,700	137,353	104	226,700	225,790	100
308	Equipment Replacement	-	10,915	-	10,915	600,000	600,000	100	600,000	610,915	102
309	Capital Improvement	-	-	-	-	1,200,000	1,390,000	116	1,200,000	1,390,000	116
707	Service Center	309,671	298,924	97	(10,747)	460,304	447,915	97	769,975	746,839	97
<b>Other Funds</b>											
208	Bullock Endowment Trust	300	1,357	452	1,057	-	-	-	300	1,357	452
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
210	Special Improvement District Assessment	117,306	117,306	100	-	-	-	-	117,306	117,306	100
211	Smith Memorial Gardens	54,600	80,667	148	26,067	87,515	10,444	12	142,115	91,111	64
212	Indigent Drivers Alcohol Treatment	2,600	2,095	81	(505)	-	-	-	2,600	2,095	81
213	Enforcement and Education	200	-	-	(200)	-	-	-	200	-	-
214	Law Enforcement	-	-	-	-	-	-	-	-	-	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	8,000	6,245	78	(1,755)	-	-	-	8,000	6,245	78
218	Court Computerization	4,200	2,790	66	(1,410)	-	-	-	4,200	2,790	66
219	Court Special Projects	7,000	4,874	70	(2,126)	-	-	-	7,000	4,874	70
221	OneOhio Fund	5,750	15,033	261	9,283	-	-	-	5,750	15,033	261
224	State Highway Improvement	47,250	47,771	101	521	-	-	-	47,250	47,771	101
240	Public Safety Endowment	1,300	4,809	370	3,509	-	-	-	1,300	4,809	370
250	Special Projects	4,800	120,041	2,501	115,241	1,000,000	1,000,000	100	1,004,800	1,120,041	111
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-
312	Local Coronavirus Relief	-	-	-	-	-	-	-	-	-	-
313	Local Fiscal Recovery Fund	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	125,000	136,839	109	11,839	47,400	47,400	100	172,400	184,239	107
706	Self-Funding Insurance Trust	-	-	-	-	17,500	7,651	44	17,500	7,651	44
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	500	25	(1,500)	-	-	-	2,000	500	25
<b>Total</b>		<b>16,306,353</b>	<b>16,829,017</b>	<b>103</b>	<b>522,664</b>	<b>5,243,178</b>	<b>4,967,781</b>	<b>95</b>	<b>21,549,531</b>	<b>21,796,798</b>	<b>101</b>

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended December 31, 2023**

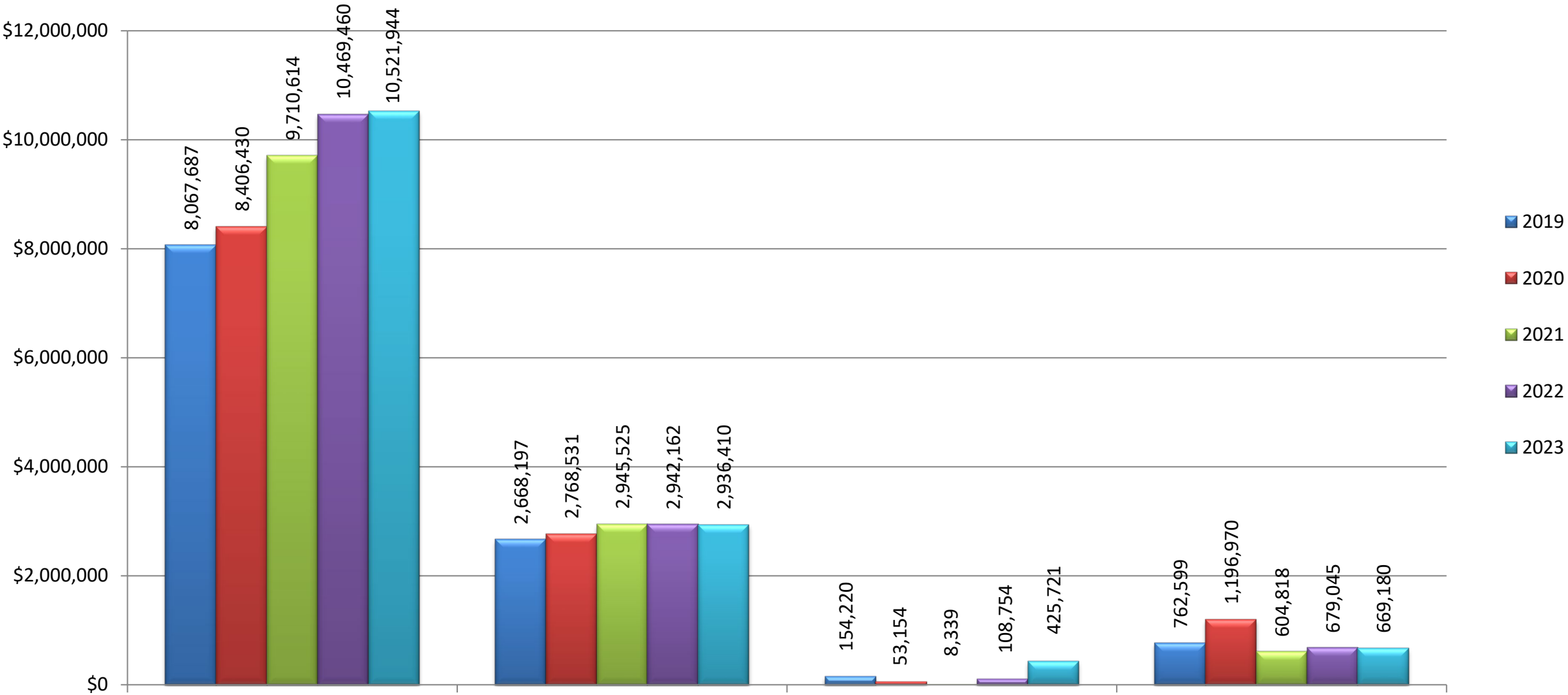
**GENERAL CITY SERVICES FUNDS**

#	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
<b>General Fund</b>													
101	General	9,855,270	9,282,377	94	129,771	9,412,148	96	6,240,890	5,781,034	93	16,096,160	15,193,182	94
<b>Major Operating Funds</b>													
220	Street Maintenance and Repair	1,360,657	1,166,482	86	94,664	1,261,146	93	193,588	188,089	97	1,554,245	1,449,235	93
228	Leisure Activity	1,337,585	1,071,467	80	12,188	1,083,655	81	3,800	3,779	99	1,341,385	1,087,434	81
230	Health	172,948	152,053	88	15	152,068	88	3,800	3,779	99	176,748	155,847	88
510	Sidewalk, Curb & Apron	226,700	225,790	100	-	225,790	100	-	-	-	226,700	225,790	100
308	Equipment Replacement	946,954	478,675	51	450,778	929,453	98	-	-	-	946,954	929,453	98
309	Capital Improvement	2,021,962	1,688,034	83	322,354	2,010,388	99	-	-	-	2,021,962	2,010,388	99
707	Service Center	784,111	755,999	96	4,976	760,975	97	-	-	-	784,111	760,975	97
<b>Other Funds</b>													
208	Bullock Endowment Trust	500	500	100	-	500	100	-	-	-	500	500	100
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-	-	-
210	Special Improvement District Assessment	122,892	122,892	100	-	122,892	100	-	-	-	122,892	122,892	100
211	Smith Memorial Gardens	144,801	92,670	64	1,127	93,797	65	-	-	-	144,801	93,797	65
212	Indigent Drivers Alcohol Treatment	1,500	-	-	-	-	-	-	-	-	1,500	-	-
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	3,000	-	-	-	-	-	-	-	-	3,000	-	-
215	Drug Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	-	-	-	-	-	-	-	-	-	-	-	-
217	Court Clerk Computerization	9,623	9,623	100	-	9,623	100	-	-	-	9,623	9,623	100
218	Court Computerization	9,000	8,887	99	-	8,887	99	-	-	-	9,000	8,887	99
219	Court Special Projects	5,500	5,500	100	-	5,500	100	-	-	-	5,500	5,500	100
221	OneOhio Fund	-	-	-	-	-	-	-	-	-	-	-	-
224	State Highway Improvement	59,062	33,446	57	19,219	52,665	89	-	-	-	59,062	52,665	89
240	Public Safety Endowment	33,000	26,274	80	2,785	29,059	88	-	-	-	33,000	29,059	88
250	Special Projects	-	-	-	-	-	-	-	-	-	-	-	-
310	Issue 2 Projects	-	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-	-
312	Local Coronavirus Relief	-	-	-	-	-	-	-	-	-	-	-	-
313	Local Fiscal Recovery Fund	939,793	488,629	52	451,163	939,792	100	-	-	-	939,793	939,792	100
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	203,000	158,627	78	18,000	176,627	87	-	-	-	203,000	176,627	87
706	Self-Funding Insurance Trust	17,500	7,651	44	-	7,651	44	-	-	-	17,500	7,651	44
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	2,000	500	25	-	500	25	-	-	-	2,000	500	25
<b>Total</b>		<b>18,258,858 (1)</b>	<b>15,776,076</b>	<b>86</b>	<b>1,507,040</b>	<b>17,283,116</b>	<b>95</b>	<b>6,442,078</b>	<b>5,976,681</b>	<b>93</b>	<b>24,700,936</b>	<b>23,259,797</b>	<b>94</b>

(1) Prior years encumbrances closed (money not spent) as of December 31, 2023: \$ 32,037

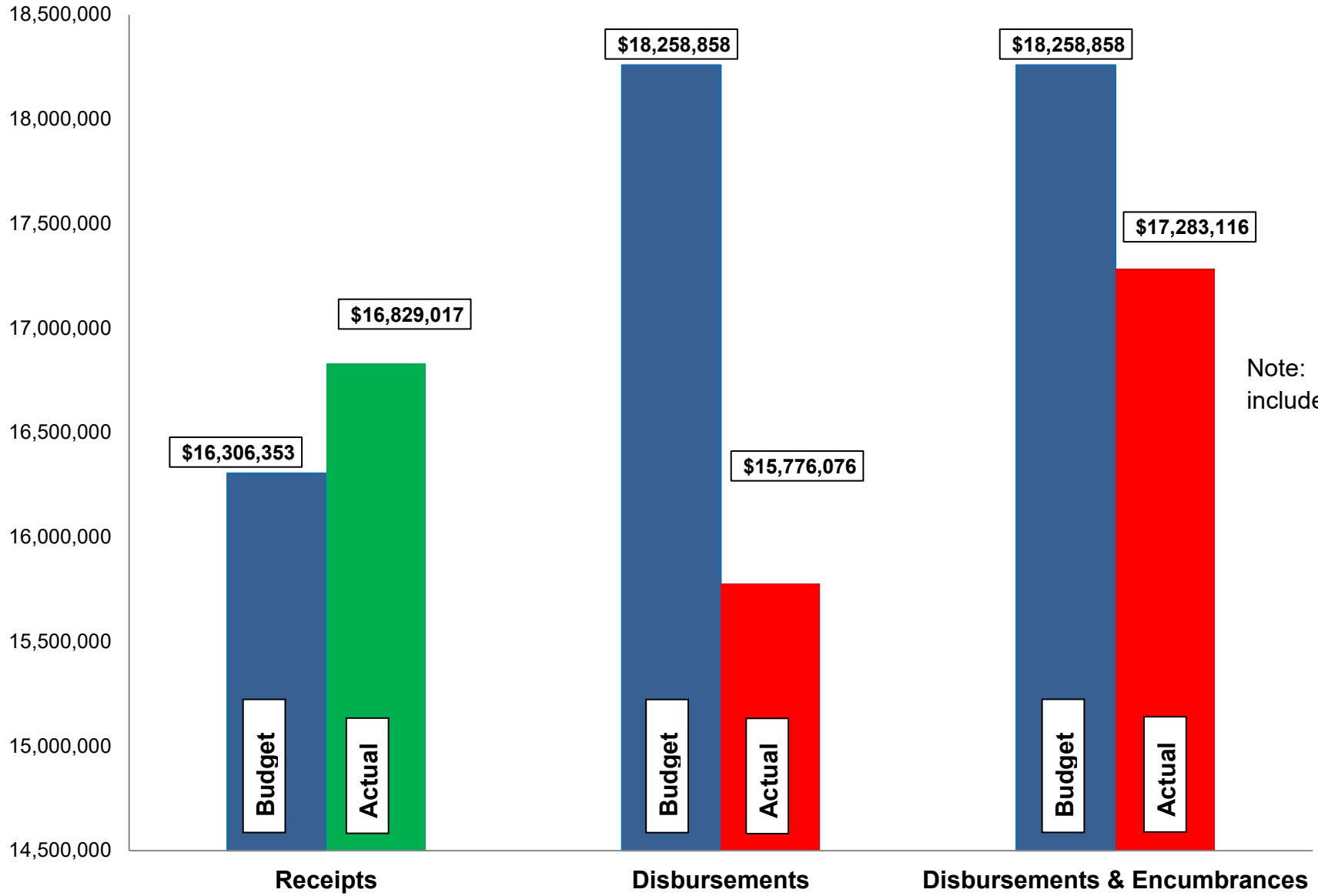
CHART NE3

**GENERAL FUND RECEIPTS  
5-YEAR HISTORY  
YTD at December 31, 2023**



**Chart NE4**

**Budget, Revenues & Expenditures  
as of December 31, 2023  
GENERAL CITY SERVICES  
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$889,570 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, 2023  
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	418,683	21,587	440,270	1,386,143	1,826,413	1,386,088	440,325	7,207	433,118	55	14,435
206	Refuse Equipment Replacement	58,713	67,246	125,959	73,900	199,859	145,701	54,158	445	53,713	(71,801)	(5,000)
	<b>Total</b>	<b>477,396</b>	<b>88,833</b>	<b>566,229</b>	<b>1,460,043</b>	<b>2,026,272</b>	<b>1,531,789</b>	<b>494,483</b>	<b>7,652</b>	<b>486,831</b>	<b>(71,746)</b>	<b>9,435</b>

**Current Revenue as Compared to Annual Estimates  
for the period ended December 31, 2023**

#	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	1,387,100	1,386,143	100	(957)	-	-	-	1,387,100	1,386,143	100
206	Refuse Equipment Replacement	-	-	-	-	50,000	73,900	148	50,000	73,900	148
	<b>Total</b>	<b>1,387,100</b>	<b>1,386,143</b>	<b>100</b>	<b>(957)</b>	<b>50,000</b>	<b>73,900</b>	<b>-</b>	<b>1,437,100</b>	<b>1,460,043</b>	<b>102</b>

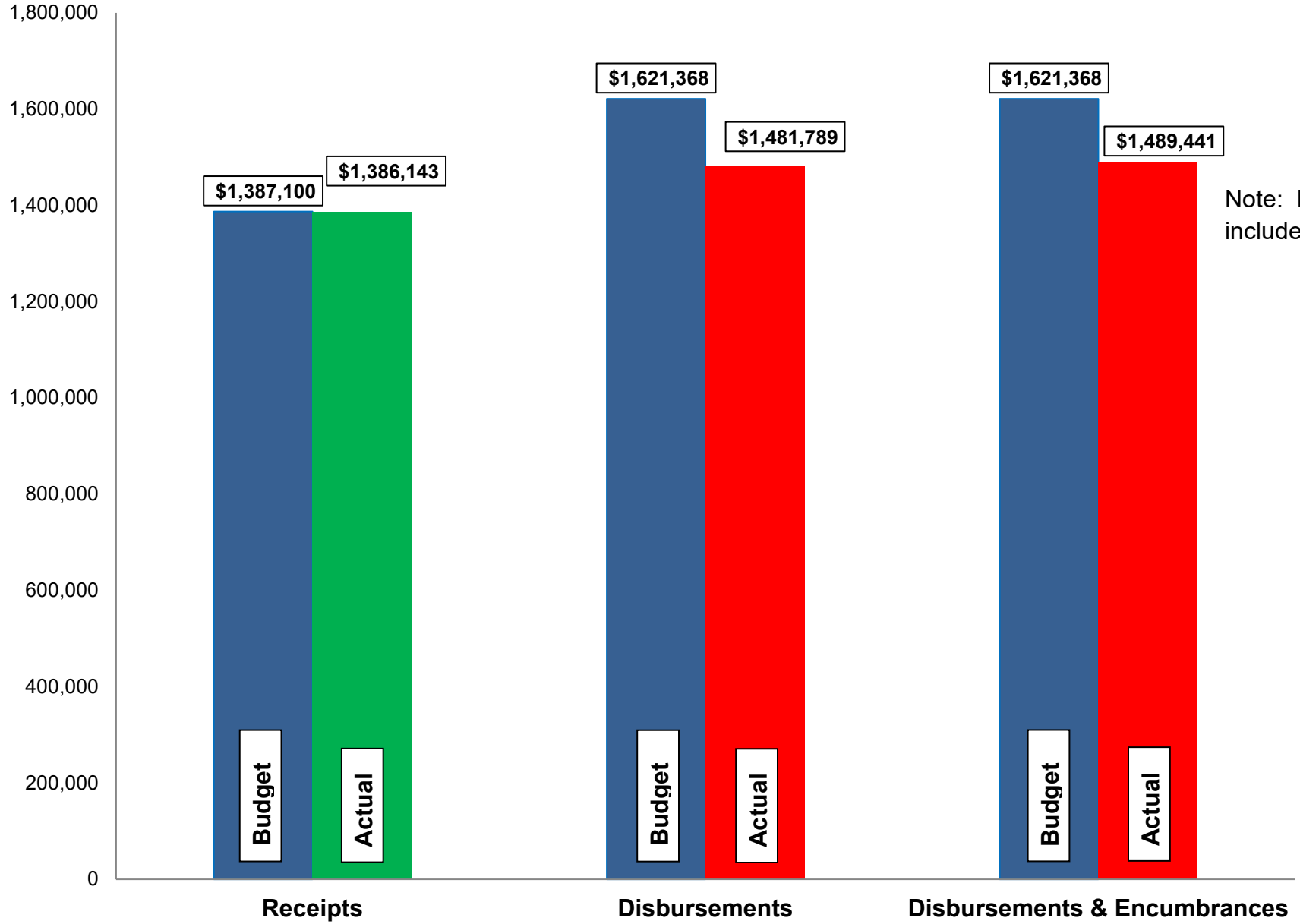
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended December 31, 2023**

#	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	1,474,122	1,336,088	91	7,207	1,343,295	91	50,000	50,000	100	1,655,302	1,393,295	84
206	Refuse Equipment Replacement	147,246	145,701	99	445	146,146	99	-	-	-	147,246	146,146	99
	<b>Total</b>	<b>1,621,368</b>	<b>1,481,789</b>	<b>91</b>	<b>7,652</b>	<b>1,489,441</b>	<b>92</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>1,802,548</b>	<b>1,539,441</b>	<b>85</b>

(1) Prior years encumbrances closed (money not spent) as of December 31, 2023: \$ -

CHART R1

# Budget, Revenues & Expenditures as of December 31, 2023 REFUSE FUNDS



Note: Disbursements and Disbursements & Encumbrances bars include \$88,833 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, 2023  
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	897,792	53,863	951,655	1,213,135	2,164,790	1,319,509	845,281	84,374	760,907	(106,374)	(136,885)
603	Water Improve/Equip Replace	392,154	64,332	456,486	205,370	661,856	256,026	405,830	270,582	135,248	(50,656)	(256,906)
<b>Total</b>		<b>1,289,946</b>	<b>118,195</b>	<b>1,408,141</b>	<b>1,418,505</b>	<b>2,826,646</b>	<b>1,575,535</b>	<b>1,251,111</b>	<b>354,956</b>	<b>896,155</b>	<b>(157,030)</b>	<b>(393,791)</b>

**Current Revenue as Compared to Annual Estimates  
for the period ended December 31, 2023**

#	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	1,134,600	1,213,135	107	78,535	-	-	-	1,134,600	1,213,135	107
603	Water Improve/Equip Replace	-	5,370	-	5,370	200,000	200,000	100	200,000	205,370	103
<b>Total</b>		<b>1,134,600</b>	<b>1,218,505</b>	<b>107</b>	<b>83,905</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>1,334,600</b>	<b>1,418,505</b>	<b>106</b>

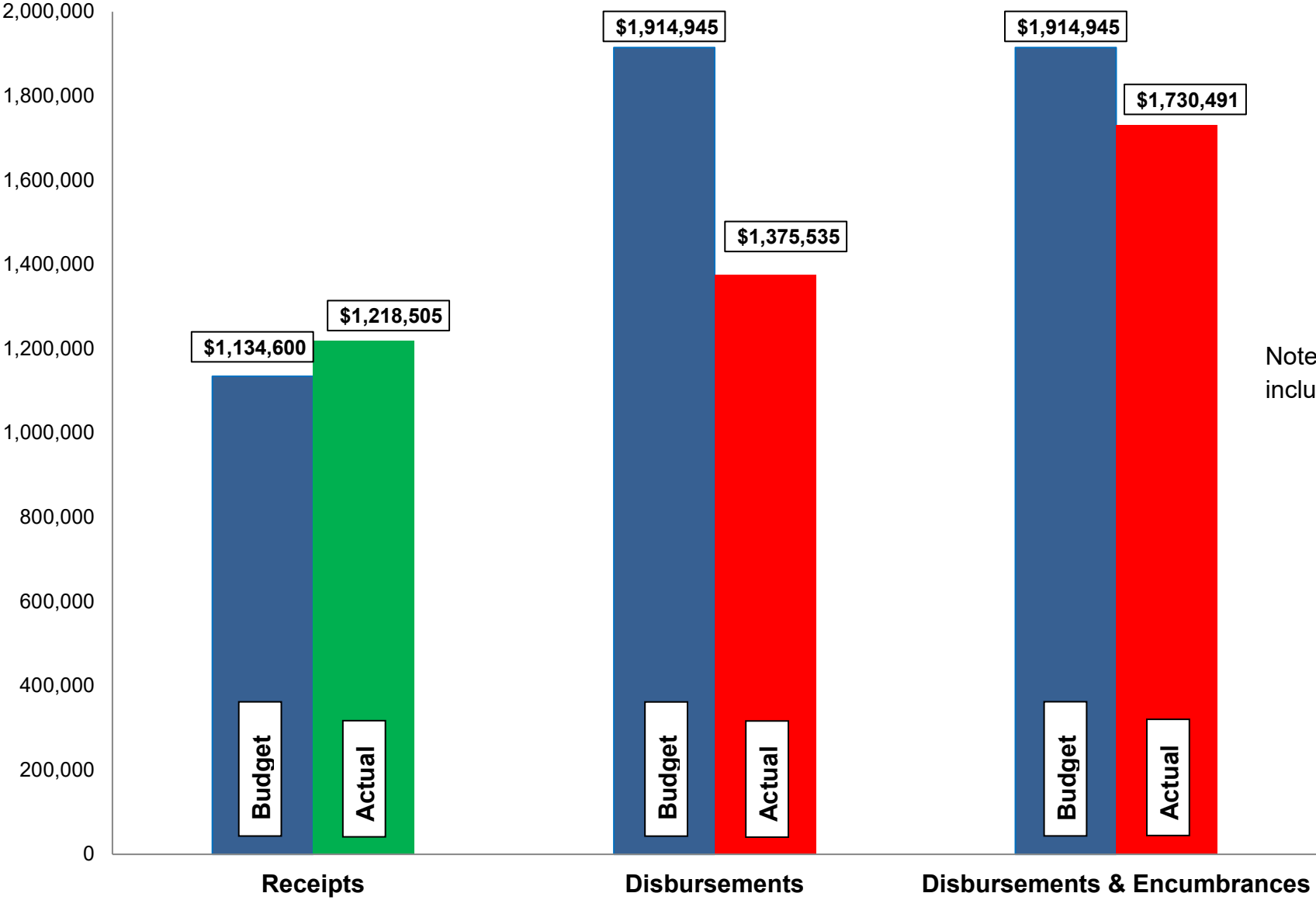
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended December 31, 2023**

#	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	1,371,113	1,119,509	82	84,374	1,203,883	88	200,000	200,000	100	1,657,869	1,403,883	85
603	Water Improve/Equip Replace	543,832	256,026	47	270,582	526,608	97	-	-	-	543,832	526,608	97
<b>Total</b>		<b>1,914,945</b>	<b>1,375,535</b>	<b>72</b>	<b>354,956</b>	<b>1,730,491</b>	<b>90</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>2,201,701</b>	<b>1,930,491</b>	<b>88</b>

(1) Prior years encumbrances closed (money not spent) as of December 31, 2023: \$ 10,581

CHART W1

**Budget, Revenues & Expenditures  
as of December 31, 2023  
WATER FUNDS  
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$118,195 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, 2023  
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.	1,586,617	161,599	1,748,216	1,892,006	3,640,222	2,028,743	1,611,479	379,201	1,232,278	(136,737)	(354,339)
608	Sewer Improve/Equip Replace	313,748	214,012	527,760	200,000	727,760	365,501	362,259	40,891	321,368	(165,501)	7,620
<b>Total</b>		<b>1,900,365</b>	<b>375,611</b>	<b>2,275,976</b>	<b>2,092,006</b>	<b>4,367,982</b>	<b>2,394,244</b>	<b>1,973,738</b>	<b>420,092</b>	<b>1,553,646</b>	<b>(302,238)</b>	<b>(346,719)</b>

**Current Revenue as Compared to Annual Estimates  
for the period ended December 31, 2023**

#	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.	1,883,200	1,892,006	100	8,806	-	-	-	1,883,200	1,892,006	100
608	Sewer Improve/Equip Replace	-	-	-	-	200,000	200,000	100	200,000	200,000	100
<b>Total</b>		<b>1,883,200</b>	<b>1,892,006</b>	<b>100</b>	<b>8,806</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>2,083,200</b>	<b>2,092,006</b>	<b>100</b>

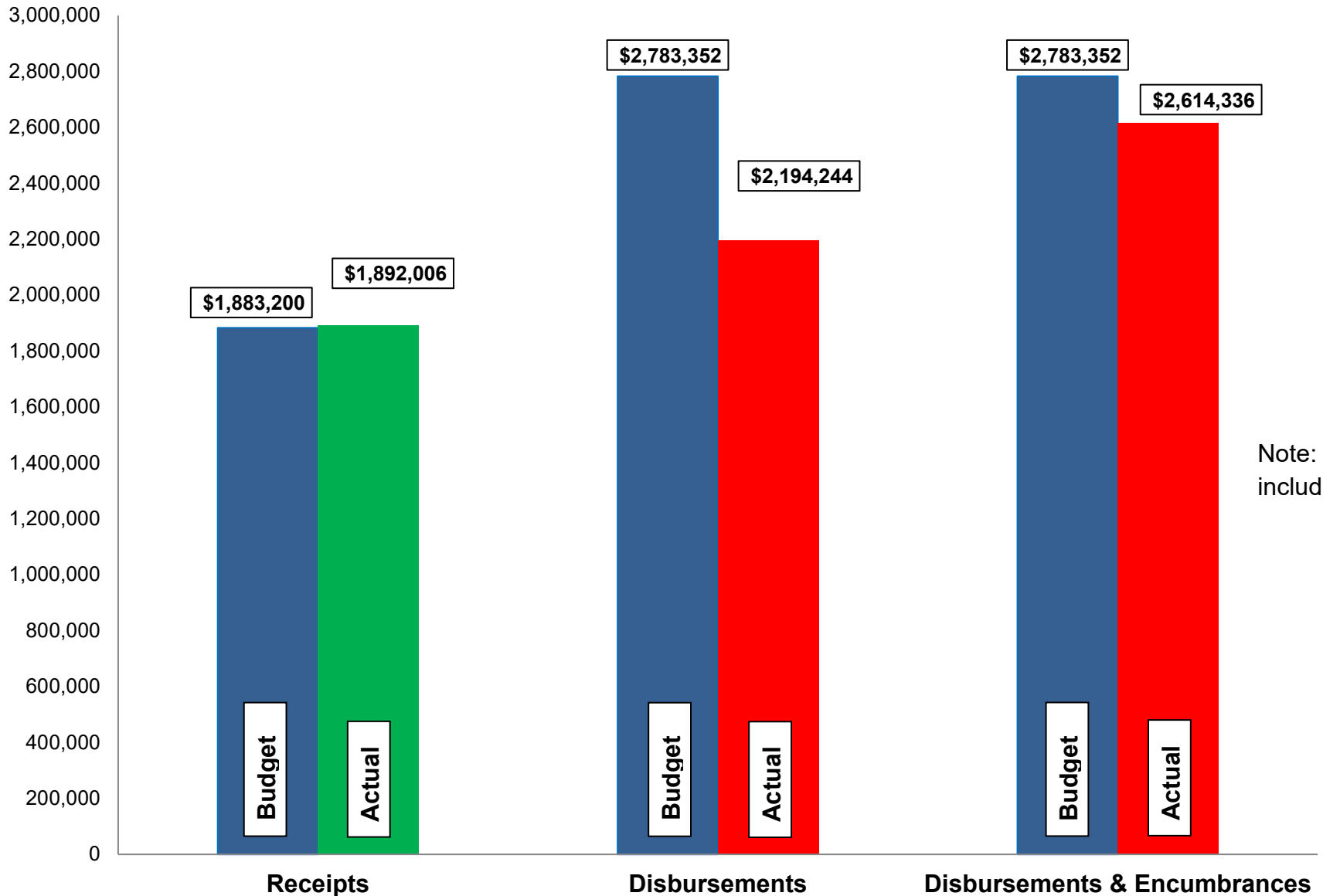
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended December 31, 2023**

#	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.	2,374,340	1,828,743	77	379,201	2,207,944	93	200,000	200,000	100	2,615,226	2,407,944	92
608	Sewer Improve/Equip Replace	409,012	365,501	89	40,891	406,392	99	-	-	-	409,012	406,392	99
<b>Total</b>		<b>2,783,352</b>	<b>2,194,244</b>	<b>79</b>	<b>420,092</b>	<b>2,614,336</b>	<b>94</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>3,024,238</b>	<b>2,814,336</b>	<b>93</b>

(1) Prior years encumbrances closed (money not spent) as of December 31, 2023: \$ 13

CHART S1

**Budget, Revenues & Expenditures  
as of December 31, 2023  
SANITARY SEWER FUNDS  
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$375,611 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, 2023  
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	404,427	4,475	408,902	525,738	934,640	466,487	468,153	14,193	453,960	59,251	49,533
616	Stormwater Improve/Equip Replace	104,390	275,000	379,390	1,185,000	1,564,390	376,588	1,187,802	1,156,974	30,828	808,412	(73,562)
<b>Total</b>		<b>508,817</b>	<b>279,475</b>	<b>788,292</b>	<b>1,710,738</b>	<b>2,499,030</b>	<b>843,075</b>	<b>1,655,955</b>	<b>1,171,167</b>	<b>484,788</b>	<b>867,663</b>	<b>(24,029)</b>

**Current Revenue as Compared to Annual Estimates  
for the period ended December 31, 2023**

#	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	466,600	525,738	113	59,138	-	-	-	466,600	525,738	113
616	Stormwater Improve/Equip Replace	985,000	985,000	100	-	200,000	200,000	100	1,185,000	1,185,000	100
<b>Total</b>		<b>1,451,600</b>	<b>1,510,738</b>	<b>104</b>	<b>59,138</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>1,651,600</b>	<b>1,710,738</b>	<b>104</b>

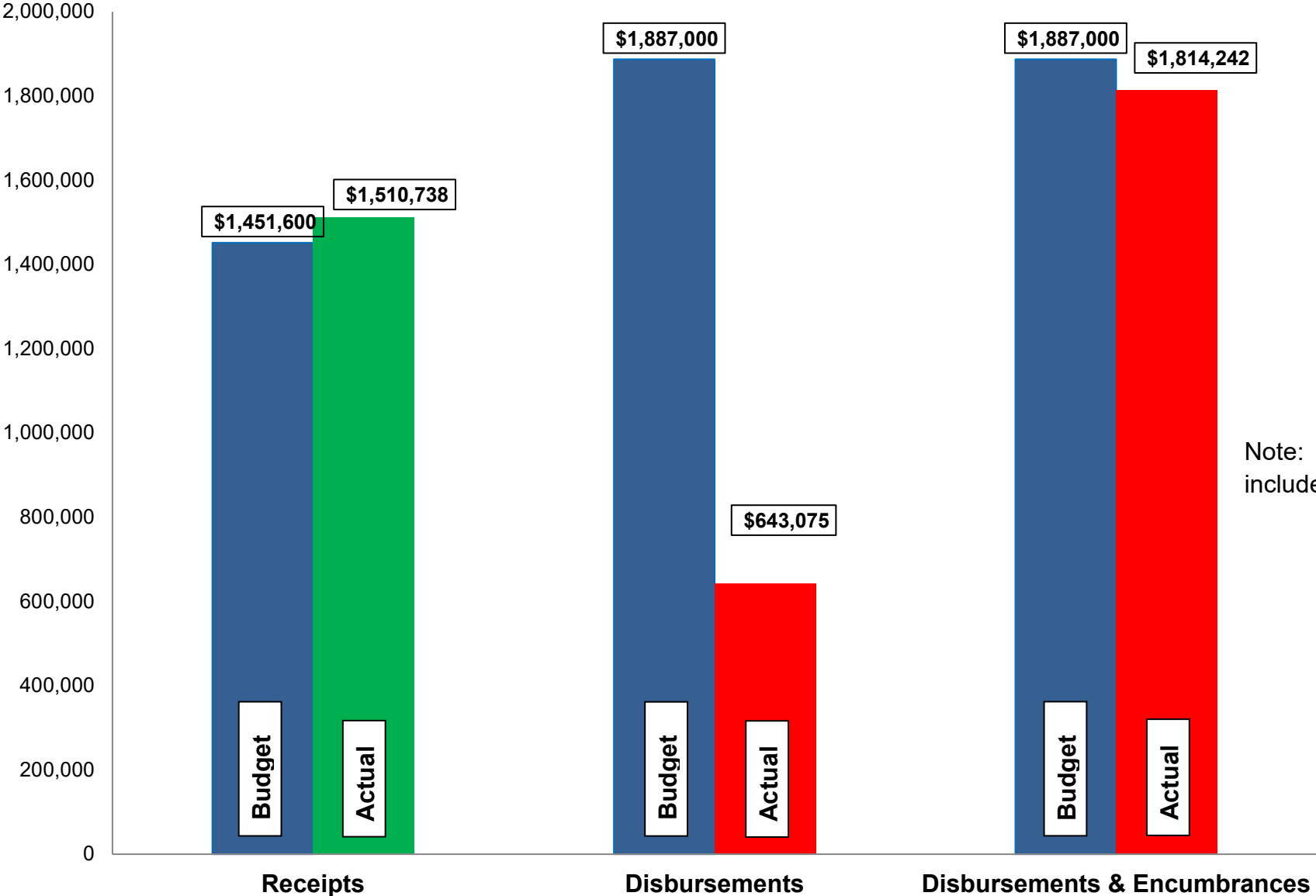
**Current Disbursements, including Encumbrances, as Compared to Annual Estimates  
for the period ended December 31, 2023**

#	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	353,399	266,487	75	14,193	280,680	79	200,000	200,000	100	579,248	480,680	83
616	Stormwater Improve/Equip Replace	1,533,601	376,588	-	1,156,974	1,533,562	-	-	-	-	1,533,601	1,533,562	1
<b>Total</b>		<b>1,887,000</b>	<b>643,075</b>	<b>34</b>	<b>1,171,167</b>	<b>1,814,242</b>	<b>96</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>2,112,849</b>	<b>2,014,242</b>	<b>95</b>

(1) Prior years encumbrances closed (money not spent) as of December 31, 2023: \$ -

CHART ST1

**Budget, Revenues & Expenditures  
as of December 31, 2023  
STORMWATER FUNDS  
(Excludes Internal Transfers)**



Note: Disbursements and Disbursements & Encumbrances bars include \$279,475 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 98.37% of the budgeted \$11.00M. April and May are normally our largest collection months. The gross and net 2023 collections are more than YTD December 2022 by 0.76% and 0.50%, respectively.
- Our Real Estate tax collections total \$2,936,410; 105.15% of budget.
- General Fund revenues are 102% of budget and total General City Services revenues are 103% of budget.
  - Interest revenues were \$495,000 greater than budget; and
  - Property Tax revenues were \$143,700 greater than budget.
- General Fund expenditures, including encumbrances, are 96% of budget and total General City Services expenditures, including encumbrances, are 95% of budget.
- Budgeted disbursements for General City Services include \$17,179,288 in original appropriations plus the following supplemental appropriations:
  - \$985,000 approved May 1, 2023 to be transferred to the Stormwater Improvement / Equipment Replacement Fund for the Far Hills Storm Sewer Reconstruction project;
  - \$50,000 approved May 1, 2023 for costs related to the continuation of a traffic study; and
  - \$140,000 approved December 4, 2023 for additional costs related to the 2024 Far Hills Resurfacing.
- No unusual items in the month of December.

Refuse Fund:

- Refuse revenues are approximately 100% of budget. Expenditures, including encumbrances, are approximately 92% of budget.
- Budgeted disbursements for Refuse include \$1,507,535 in original appropriations plus the following supplemental appropriation:
  - \$25,000 approved May 1, 2023 for the purchase of a refuse scooter.
- No unusual items in the month of December.

Enterprise Funds:

- Water revenues are approximately 107% of budget. Expenditures, including encumbrances, are approximately 90% of budget.
- Budgeted disbursements for Water include \$1,796,750 in original appropriations.
- Sewer revenues are approximately 100% of budget. Expenditures, including encumbrances, are approximately 94% of budget. 67% of our 2023 costs were a result of payments to Dayton and Montgomery County for wastewater treatment.
- Budgeted disbursements for Sanitary Sewer include \$2,407,741 in original appropriations.
- Stormwater revenues are approximately 104% of budget. Expenditures, including encumbrances, are approximately 96% of budget.
- Budgeted disbursements for Stormwater include \$1,607,525 in original appropriations.
- No unusual items in the month of December.

Cindy