



FEBRUARY SUMMARY

**GENERAL FUND
INCOME TAX FUND
PUBLIC SAFETY LEVY FUND**

2017

February 2017 Financial Report Statistics

Key Statistics:

- City Income taxes are down \$246K (February 2017 YTD) compared to February 2016 YTD receipts. The Public Safety Levy is down \$41K for the same time period. The 2017 income tax revenue budget is \$18,940,004, which is 3.3% higher than the 2016 budget. The amount collected in February 2017 represents 17% of the amount budgeted.
- The General Fund currently has an unencumbered balance of \$3.5 million which is a 12.2% fund reserve balance.
- Overall, the General Fund revenues and expenditures are as anticipated for February 2017.
- There are four funds with negative fund balances.
 - The Capital Improvement Fund is negative due to an outstanding encumbrance and will turn positive when all reimbursement grants are received.
 - Solid Waste Disposal Fund is negative due to an outstanding encumbrance and will be corrected by year end when all receipts are in and the purchase order is completed.
 - The Employee Benefits Fund is negative due to the 2017 employee benefit changes not being in effect until February 01, 2017. There is also an encumbrance that affects the negative balance.
 - The Conservancy Fund should turn positive when all of the property tax revenue is received for the year.

Fund Balances

GENERAL FUND FEBRUARY

	2017		2016		2015		
	FEBRUARY	% of	FEBRUARY	%	FEBRUARY	%	
	YTD	Actual	YTD	YTD of	YTD	YTD of	
Budget	Actual	Budget	Actual	Actual	Actual	Actual	
BEG. CASH BALANCE (1/1)	4,505,440	4,505,440					
<u>REVENUES</u>							
Property Taxes	2,579,431	0	0%	197,100	0%	297,569	0%
Licenses and Permits	505,000	88,066	17%	110,018	22%	30,347	9%
Intergovernmental	2,007,963	263,075	13%	153,541	12%	99,124	8%
Charges for Services	4,569,722	1,061,059	23%	926,832	21%	861,959	20%
Fines and Forfeitures	9,701	1,410	15%	1,675	26%	21,086	48%
Interest Income	56,669	6,423	11%	6,470	9%	15,518	24%
Rentals and Leases	59,415	15,101	25%	11,930	15%	9,081	12%
Miscellaneous Income	1,013,587	107,885	11%	173,346	16%	155,514	20%
Transfer from PS Levy	3,142,000	552,273	18%	679,777	21%	569,542	19%
Transfer from City Tax	13,244,000	2,132,412	16%	1,846,185	15%	2,008,848	16%
Transfers-In	2,511,071	528,839	21%	1,096,503	40%	472,031	27%
TOTAL REVENUES	29,698,559	4,756,544	16%	5,203,377	18%	4,540,618	17%
<u>EXPENDITURES</u>							
Personal Services	23,471,869	3,613,586	15%	3,360,965	16%	3,527,605	17%
Contractual Services	5,394,362	918,531	17%	1,440,977	28%	1,288,266	26%
Commodities	583,674	159,612	27%	158,485	24%	179,114	33%
Capital Outlay	958,474	109,977	11%	115,397	15%	149,729	20%
Transfers-Out	5,668	71,134	1255%	0	100%	0	100%
Loans to other Funds	0	0		0	100%	0	100%
Total Expenditures	30,414,047	4,872,840	16%	5,075,824	18%	5,144,713	19%
REVENUES OVER (UNDER)							
EXPENDITURES	(715,488)	(116,296)					
Less Previous Year	0	(800,797)					
Encumbrances							
ENDING CASH BALANCE	3,789,952	3,530,622					

Fund Balances

GENERAL FUND FEBRUARY

	2017		2016		2015		
	FEBRUARY	% of	FEBRUARY	%	FEBRUARY	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
<u>DEPARTMENTAL EXPENSE</u>							
<i>City Council</i>	146,544	21,603	15%	42,803	26%	30,135	20%
<i>City Manager</i>	423,309	61,812	15%	42,361	15%	44,996	16%
<i>Economic Development</i>	527,947	87,691	17%	133,413	27%	90,213	21%
<i>Communications</i>	61,309	8,108	13%				
Finance Adm.	239,765	31,109	13%	30,143	14%	31,124	16%
Treasury	207,133	30,447	15%	29,710	15%	33,693	19%
Purchasing	53,624	6,961	13%	7,821	16%	7,811	17%
<i>Total Finance</i>	500,522	68,516	14%	67,675	14%	72,628	6%
<i>Information Systems</i>	687,034	80,573	12%	87,146	16%	76,879	16%
Law	565,491	75,884	13%	87,062	17%	88,382	18%
Personnel	318,088	36,705	12%	66,276	23%	80,159	27%
<i>Total Law</i>	883,579	112,589	13%	153,338	19%	168,541	21%
Public Safety Adm.	154,781	11,055	7%	22,463	15%	16,113	12%
Fire Adm.	406,333	62,622	15%	58,215	15%	41,553	18%
Fire Operations	8,793,275	1,322,010	15%	1,177,719	16%	1,385,507	18%
Fire Preventon/Training	276,875	42,783	15%	32,901	12%	39,869	19%
Police Adm.	571,817	87,088	15%	83,264	16%	85,154	17%
Criminal Investigation	2,229,563	364,080	16%	303,586	18%	301,520	19%
Uniform Patrol	6,302,985	1,036,617	16%	1,066,971	17%	1,094,854	17%
Police Services	298,857	46,589	16%	46,007	16%	52,305	17%
Police & Fire Dispatch	1,228,929	218,632	18%	202,597	17%	179,819	16%
Humane Officer	0	0		0		0	
Jail Management	1,178,216	373,836	32%	403,378	32%	424,375	36%
School Crossing Guards	0	0		0		0	
<i>Total Public Safety</i>	21,441,631	3,565,312	17%	3,397,102	17%	3,621,069	19%

Fund Balances

GENERAL FUND FEBRUARY

	2017		2016		2015		
	FEBRUARY	% of	FEBRUARY	%	FEBRUARY	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
<u>DEPARTMENTAL EXPENSE</u>							
Community Rev. Admin.	119,473	16,471	14%	21,287	18%	16,939	16%
Community Center	145,000	107	0%	18,164	15%	38,333	26%
Community Development	501,348	71,727	14%	64,540	14%	67,602	19%
Building Inspection	516,627	53,471	10%	55,788	16%	46,490	14%
Building Maintenance	512,742	139,063	27%	73,489	18%	88,642	25%
Planning	294,117	38,641	13%	135,459	42%	56,163	19%
Neighborhood Improvement	0	0		0		0	
<i>Total Community Revit.</i>	<i>2,089,307</i>	<i>319,480</i>	<i>15%</i>	<i>368,727</i>	<i>21%</i>	<i>314,169</i>	<i>20%</i>
Engineering	436,154	92,407	21%	62,284	12%	85,380	19%
Street Lighting	745,641	103,750	14%	50,470	7%	126,269	17%
Recreation	25,000	7,000	28%	19,319	62%	0	0%
Parks Maintenance	824,158	84,250	10%	270,096	31%	127,486	17%
<i>Total Public Works</i>	<i>2,030,953</i>	<i>287,408</i>	<i>14%</i>	<i>402,169</i>	<i>19%</i>	<i>339,135</i>	<i>17%</i>
<i>Non-Departmental</i>	<i>1,616,244</i>	<i>188,616</i>	<i>12%</i>	<i>381,091</i>	<i>21%</i>	<i>386,948</i>	<i>23%</i>
<i>Transfer-Out</i>	<i>355,668</i>	<i>71,134</i>	<i>20%</i>	<i>0</i>	<i>100%</i>	<i>0</i>	<i>100%</i>
<i>Loan to Other Funds</i>	<i>(350,000)</i>	<i>0</i>		<i>0</i>	<i>100%</i>	<i>0</i>	<i>100%</i>
GRAND TOTAL	30,414,047	4,872,840	16%	5,075,824	18%	5,144,713	19%

Fund Balances

CITY INCOME TAX FUND FEBRUARY

	2017		2016		2015		
	FEBRUARY	% of	FEBRUARY	%	FEBRUARY	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
BEG. CASH BALANCE (1/1)	117,292	117,292					
<u>REVENUES</u>							
Income Tax	18,940,004	3,313,588	17%	3,560,014	19%	3,443,671	19%
TOTAL REVENUES	18,940,004	3,313,588	17%	3,560,014	19%	3,443,671	19%
<u>EXPENDITURES</u>							
Personal Services	565,177	68,717	12%	60,320	14%	69,541	15%
Contractual Services	149,120	7,496	5%	87,103	60%	18,969	13%
Commodities	4,000	424	11%	140	6%	516	14%
Capital Outlay	0	0		0		0	
Transfers-Out	18,213,000	3,236,851	18%	3,507,158	19%	3,363,479	19%
TOTAL EXPENDITURES	18,931,297	3,313,488	18%	3,654,722	19%	3,452,505	19%
REVENUES OVER (UNDER) EXPENDITURES	8,707	100					
Less Previous Year Encumbrances	0	(92,392)					
ENDING CASH BALANCE	125,999	25,000					
UNENCUMBERED BALANCE	125,999	25,000					

Fund Balances

PUBLIC SAFETY LEVY FUND FEBRUARY

	2017		2016		2015		
	FEBRUARY	% of	FEBRUARY	%	FEBRUARY	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
BEG. CASH BALANCE (1/1)	-	-					
<u>REVENUES</u>							
Public Safety Income Tax	3,156,694	552,273	17%	593,336	19%	569,542	19%
TOTAL REVENUES	3,156,694	552,273	17%	593,336	19%	569,542	19%
<u>EXPENDITURES</u>							
Transfers-Out	3,142,000	552,273	18%	679,777	21%	569,542	19%
TOTAL EXPENDITURES	3,142,000	552,273	18%	679,777	21%	569,542	19%
REVENUES OVER (UNDER) EXPENDITURES	14,694	0					
ENDING CASH BALANCE	14,694	0					

Fund Balances

INCOME TAX REVENUE HISTORY (1.5%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	Budget	% Increase
2017	1,929,959	3,313,588											18,940,004	
2016	2,011,959	3,560,014	4,964,073	7,151,296	8,851,994	10,175,719	11,551,610	13,235,855	14,652,208	16,370,055	17,686,077	19,106,948	19,106,948	3.32%
2015	1,839,368	3,443,671	4,825,496	7,240,065	8,596,043	9,831,380	11,382,830	12,925,881	14,137,482	15,833,794	17,303,733	18,493,802	18,493,802	4.94%
2014	1,568,475	3,176,130	4,442,125	6,923,317	8,147,494	9,488,754	11,220,919	12,335,177	13,605,463	15,134,960	16,578,536	17,622,990	17,622,990	3.27%
2013	1,510,099	3,175,150	4,171,757	6,595,429	7,939,029	9,133,145	10,614,463	11,845,163	13,149,218	14,658,996	15,877,073	17,065,331	17,065,331	1.26%
2012	1,518,350	3,036,492	4,255,805	6,485,184	7,932,837	9,026,669	10,492,656	11,744,523	12,959,867	14,395,642	15,673,914	16,852,241	16,852,241	-3.25%
2011	1,700,792	3,173,792	4,425,199	6,470,376	8,064,254	9,273,036	10,771,216	12,175,327	13,368,368	15,094,968	16,207,845	17,418,004	17,418,004	1.96%
2010	1,643,872	3,067,740	4,308,700	6,344,962	7,770,027	8,904,266	10,231,157	11,713,682	12,841,657	14,336,717	15,928,751	17,082,857	17,082,857	5.88%
2009	1,396,241	2,883,654	4,332,248	6,483,396	7,472,347	8,738,273	10,055,291	11,190,650	12,473,303	13,789,354	15,054,747	16,133,503	16,133,503	-9.75%
2008	1,577,956	3,283,978	4,623,116	7,138,268	8,224,306	9,580,376	11,094,168	12,452,273	13,699,021	15,274,704	16,690,832	17,876,457	17,876,457	-3.83%
2007	1,654,192	3,499,355	5,143,196	7,458,628	8,883,092	10,181,335	11,883,404	13,217,897	14,530,963	16,246,933	17,343,215	18,588,763	18,588,763	7.10%
2006	1,728,278	2,908,799	4,536,611	6,354,144	8,038,407	9,023,723	10,602,131	12,008,189	13,156,175	15,120,743	16,238,882	17,356,177	17,356,177	-3.30%

PUBLIC SAFETY LEVY HISTORY (0.25%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	Budget	% Increase
2017	321,668	552,273											3,156,694	
2016	335,326	593,336	827,345	1,191,892	1,475,341	1,695,962	1,925,277	2,205,985	2,442,044	2,728,351	2,947,688	3,178,558	3,178,558	3.27%
2015	306,561	569,542	799,883	1,202,311	1,428,307	1,634,197	1,892,772	2,149,947	2,351,881	2,634,599	2,879,597	3,077,942	3,077,942	4.79%
2014	261,413	529,355	740,354	1,153,886	1,357,916	1,581,459	1,870,153	2,055,863	2,267,577	2,522,493	2,763,089	2,937,191	2,937,191	1.85%
2013	291,570	538,209	724,740	1,132,220	1,364,264	1,563,283	1,810,170	2,015,286	2,231,251	2,482,881	2,685,899	2,883,942	2,883,942	2.71%
2012	227,519	500,542	713,711	975,784	1,316,123	1,515,094	1,752,841	1,965,750	2,167,120	2,405,980	2,611,553	2,807,738	2,807,738	-2.44%
2011	253,574	490,173	787,836	1,108,435	1,343,033	1,543,272	1,789,858	2,026,590	2,213,157	2,481,226	2,690,392	2,877,854	2,877,854	3.04%
2010	248,515	520,462	707,761	1,049,165	1,281,342	1,465,324	1,681,870	1,918,474	2,110,485	2,341,177	2,606,532	2,792,865	2,792,865	7.97%
2009	228,408	466,143	675,277	1,046,365	1,198,929	1,401,289	1,593,280	1,799,039	1,957,263	2,206,947	2,386,926	2,586,710	2,586,710	16.40%
2008	-	158,248	326,616	567,307	779,130	985,265	1,196,654	1,426,129	1,606,686	1,827,345	2,047,933	2,222,212	2,222,212	

PROPERTY TAX REVENUES - ALL FUNDS

YTD	January	February	March	April	May	June	July	August	September	October	November	December	Budget	% Increase
2017	0	0											3,585,835	
2016	0	197,100	727,268	1,850,875	1,850,918	1,875,927	1,875,927	2,579,688	3,421,380	3,423,374	3,423,374	3,427,152	3,427,152	-4.90%
2015	0	297,569	1,689,332	1,900,050	1,900,176	1,904,979	2,120,537	2,590,137	3,544,625	3,544,625	3,544,642	3,603,733	3,603,733	-0.14%
2014	0	88	346,323	1,576,074	1,876,128	1,876,128	1,897,662	2,620,215	3,590,042	3,590,042	3,590,046	3,608,782	3,608,782	0.96%
2013	436	436	702,389	1,727,295	1,831,742	1,837,116	1,837,116	2,431,820	3,543,333	3,543,333	3,544,563	3,574,532	3,574,532	-1.00%
2012	0	240,000	795,427	1,962,409	1,962,409	1,964,669	2,044,669	2,600,133	3,645,048	3,609,710	3,610,467	3,610,467	3,610,467	-11.25%
2011	0	0	19,794	2,210,094	2,226,058	2,263,091	2,267,297	2,385,929	3,945,859	3,949,533	3,949,533	4,068,061	4,068,061	-9.19%

Fund Balances

Fund	Description	Beg Balance	Revenues	Expenditures	Encumbrance	End Balance	Date
100	GENERAL FUND	4,505,440	4,756,544	4,755,012	976,350	3,530,622	02/17
200	PUBLIC SAFETY LEVY FUND	0	552,273	552,273	0	0	02/17
210	AUTO AND GAS TAX	1,289,525	434,321	363,875	379,146	980,825	02/17
215	CONSERVANCY	2,205	6,800	123,349	0	(114,343)	02/17
220	CAPITAL IMPROVEMENT FUND	486,867	534,883	200,943	2,682,076	(1,861,269)	02/17
225	AQUISITION FOR PARKS	151,947	0	0	0	151,947	02/17
228	HEALTH FUND	106,300	136,854	69,737	0	173,416	02/17
229	EMS FUND	35,144	0	(47)	0	35,190	02/17
230	CITY INCOME TAX	117,292	3,865,861	3,867,828	90,324	25,000	02/17
238	UDAG	144,715	118	20,000	45,493	79,340	02/17
240	COURT COMPUTERIZATION	96,855	10,284	35,695	0	71,443	02/17
242	C.O.M./LAW ENFORCEMENT TRUST	31,990	0	876	0	31,114	02/17
243	LAW ENFRMNT MNDTRY DRUG FINE	144,078	4,393	11,301	6,624	130,546	02/17
245	PROBATION SERVICES	230,854	10,651	17,945	0	223,560	02/17
246	TERMINATION PAY FUND	402,344	100,000	40,272	0	462,072	02/17
247	INDIGENT DRIVER ALCOHOL/TRTMT	34,106	1,795	3,853	0	32,048	02/17
248	ENFORCEMENT/EDUCATION FUND	49,088	514	0	0	49,602	02/17
249	CIVIC DEVELOPMENT (HOTEL)	559,064	84,749	55,750	171,250	416,813	02/17
250	MUNICIPAL COURT	211,172	258,553	254,581	0	215,145	02/17
251	POLICE GRANT FUND	158,458	21,190	2,200	6,000	171,448	02/17
252	COURT IDIAM FUND	43,729	792	434	0	44,088	02/17
253	COURT SPECIAL PROJECTS FUND	326,586	21,034	1,275	0	346,345	02/17
254	HOME PROGRAM	24,652	17,309	17,652	0	24,308	02/17
257	POOL FUND	0	0	0	0	0	02/17
258	NEIGHBORHOOD STABILIZATION PRG	243,196	50,182	5,356	0	288,022	02/17
260	NUISANCE ABATEMENT FUND	215,741	1,062	23,923	26,839	166,042	02/17
261	HUD SECTION 108 LOAN FUND	1,762	0	0	0	1,762	02/17
262	SENIOR CITIZENS LEVY FUND	288	0	0	0	288	02/17
305	GENERAL BOND RETIREMENT	149,990	271,200	0	0	421,190	02/17
325	SPECIAL ASSMNT BOND-RETIREMENT	506,882	0	0	0	506,882	02/17
340	EAST END-SOUTH TOWNE BLVD TIF	284,458	0	0	0	284,458	02/17
345	DOWNTOWN TIF DEBT SERVICE FUND	11,647	0	0	0	11,647	02/17
350	AERONCA TIF FUND	4,423	0	0	0	4,423	02/17
355	AIRPORT-RIVERFRONT TIF	7,839	0	0	0	7,839	02/17
360	MILLER RD NORTH TIF	82,043	0	0	0	82,043	02/17
370	TOWNE MALL-HOSPITAL TIF	164,737	0	0	0	164,737	02/17
371	RENAISSANCE NORTH TIF	98,366	0	0	0	98,366	02/17
372	RENAISSANCE SOUTH TIF	151,779	0	0	0	151,779	02/17
374	MANCHESTER RD TIF (WARREN)	378	0	0	0	378	02/17
375	GREENTREE INDUSTRIAL PARK TIF	253,195	0	0	0	253,195	02/17
376	MADE INDUSTRIAL PARK TIF	1,234	0	0	0	1,234	02/17
377	SOUTH YANKEE ROAD TIF	23,314	0	0	0	23,314	02/17
415	STORM WATER CAPITAL RESERVE	2,002,083	218,964	23,264	1,302,295	895,488	02/17
429	COMMUNITY DEVELOPMENT ACT 1974	107,044	89,779	89,764	27,562	79,497	02/17
480	EAST END DEVELOPMENT	120,504	114	0	0	120,618	02/17
481	DOWNTOWN IMPROVEMENTS	338,444	12,314	10,994	0	339,764	02/17
485	ECONOMIC DEVL P BOND SERVICE	465,263	431,134	400,000	0	496,397	02/17
492	AIRPORT IMPROVEMENT	368,797	0	4,250	90,876	273,671	02/17
494	WATER CAPITAL RESERVE	1,384,117	568,227	3,929	1,756,557	191,858	02/17
495	SEWER CAPITAL RESERVE	4,438,733	444,883	6,094	1,800,189	3,077,333	02/17
498	COMPUTER REPLACEMENT FUND	1,752,794	57,886	135,545	563,089	1,112,046	02/17
499	PROPERTY DEVELOPMENT	369,589	25,597	70,383	0	130,617	02/17
510	WATER FUND	1,749,146	1,245,856	1,600,104	946,099	448,799	02/17
515	STORM WATER FUND	374,135	323,297	382,414	16,628	298,390	02/17
520	SANITARY SEWER	3,666,678	1,483,311	1,389,175	325,483	3,435,331	02/17
525	AIRPORT FUND	103,432	89,943	86,680	51,822	54,873	02/17
530	TRANSIT SYSTEM	73,681	225,991	170,089	5,354	124,229	02/17
545	GOLF COURSE FUND	43,283	0	0	0	43,283	02/17
546	WELLFIELD PROTECTION	1,899,080	43,653	62,802	278,719	1,601,212	02/17
555	SOLID WASTE DISPOSAL	179,234	530,460	548,224	2,385,140	(2,223,670)	02/17
605	MUNICIPAL GARAGE FUND	6,599,969	432,917	217,053	381,203	6,434,630	02/17
661	EMPLOYEE BENEFITS FUND	72,843	924,009	1,321,506	85,060	(409,714)	02/17
725	POLICE RELIEF & PENSION	245,492	243,273	243,273	0	245,492	02/17
726	FIRE RELIEF & PENSION	245,492	285,567	285,567	0	245,492	02/17
736	COMMUNITY DVLPMT ACT ESCROW	631,398	887	219	0	632,066	02/17
874	2010 LEFFERSON RD SEWER	1,475	0	0	0	1,475	02/17
875	2011 SIDEWALK CURB & GUTTER	7,184	0	0	0	7,184	02/17
880	CENTRAL AVE SC&G	0	32,160	0	0	32,161	02/17