



JANUARY SUMMARY

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

2017

January 2017 Financial Report Statistics

Key Statistics:

- City Income taxes are down \$82K (January 2017 YTD) compared to January 2016 YTD receipts. The Public Safety Levy is down \$13.6K 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 January 2017 represents 10% of the amount budgeted.
- The General Fund currently has an unencumbered balance of \$4 million which is a 13.8% fund reserve balance.
- Overall, the General Fund revenues and expenditures are as anticipated for January 2017.
- There are two funds with negative fund balances due to outstanding encumbrances.
 - The Capital Improvement Fund will turn positive when all reimbursement grants are received.
 - Solid Waste Disposal Fund 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.

Fund Balances

GENERAL FUND JANUARY

	2017		2016		2015		
	JANUARY	% of	JANUARY	%	JANUARY	%	
	Budget	YTD Actual	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	4,505,440	4,505,440					
<u>REVENUES</u>							
Property Taxes	2,579,431	0	0%	0	0%	0	0%
Licenses and Permits	505,000	62,184	12%	57,072	11%	17,585	5%
Intergovernmental	2,007,963	108,551	5%	72,905	6%	75,541	6%
Charges for Services	4,569,722	811,623	18%	806,986	18%	718,046	17%
Fines and Forfeitures	9,701	600	6%	830	13%	12,249	28%
Interest Income	56,669	129	0%	128	0%	0	100%
Rentals and Leases	59,415	6,120	10%	4,326	5%	5,092	7%
Miscellaneous Income	1,013,587	76,056	8%	20,054	2%	15,500	2%
Transfer from PS Levy	3,142,000	321,668	10%	421,768	13%	306,561	10%
Transfer from City Tax	13,244,000	1,246,946	9%	906,349	7%	1,001,418	8%
Transfers-In	2,511,071	357,384	14%	860,161	31%	217,877	12%
TOTAL REVENUES	29,698,559	2,991,261	10%	3,150,579	11%	2,369,870	9%
<u>EXPENDITURES</u>							
Personal Services	23,497,509	1,906,820	8%	1,658,135	8%	1,825,013	9%
Contractual Services	5,338,722	606,035	11%	1,169,765	23%	985,408	20%
Commodities	543,674	58,770	11%	92,877	14%	143,577	26%
Capital Outlay	958,474	52,978	6%	58,948	7%	76,838	10%
Transfers-Out	5,668	35,567	628%	0	100%	0	100%
Loans to other Funds	0	0		0	100%	0	100%
Total Expenditures	30,344,047	2,660,169	9%	2,979,724	9%	3,030,836	11%
REVENUES OVER (UNDER)							
EXPENDITURES	(645,488)	331,092					
Less Previous Year Encumbrances	0	(805,780)					
ENDING CASH BALANCE	3,859,952	3,965,827					

Fund Balances

GENERAL FUND JANUARY

	2017		2016		2015		
	JANUARY	% of	JANUARY	%	JANUARY	%	
	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	12,400	8%	34,119	20%	23,991	16%
<i>City Manager</i>	393,309	41,667	11%	22,320	8%	26,538	9%
<i>Economic Development</i>	527,947	56,759	11%	106,197	21%	48,363	11%
<i>Communications</i>	61,309	4,158	7%				
Finance Adm.	239,765	15,349	6%	14,761	7%	16,169	8%
Treasury	207,133	14,771	7%	14,268	7%	19,238	11%
Purchasing	53,624	3,397	6%	4,056	8%	4,047	9%
<i>Total Finance</i>	500,522	33,517	7%	33,084	7%	39,454	10%
<i>Information Systems</i>	687,034	39,916	6%	45,646	9%	40,827	9%
Law	565,491	38,962	7%	46,498	9%	58,104	12%
Personnel	318,088	11,904	4%	43,470	15%	61,834	21%
<i>Total Law</i>	883,579	50,866	6%	89,968	11%	119,938	15%
Public Safety Adm.	154,781	9,425	6%	11,466	8%	0	
Fire Adm.	406,333	29,497	7%	23,166	6%	17,604	8%
Fire Operations	8,753,275	652,958	7%	591,417	8%	729,743	9%
Fire Preventon/Training	276,875	22,679	8%	14,408	5%	21,321	10%
Police Adm.	571,817	40,409	7%	37,230	7%	35,335	7%
Criminal Investigation	2,229,563	181,283	8%	141,248	8%	156,542	10%
Uniform Patrol	6,302,985	529,548	8%	513,773	8%	603,379	10%
Police Services	298,857	24,711	8%	23,317	8%	27,889	9%
Police & Fire Dispatch	1,228,929	122,841	10%	112,348	9%	98,796	9%
Humane Officer	0	0		0		0	
Jail Management	1,178,216	297,483	25%	337,813	26%	350,514	29%
School Crossing Guards	0	0		0		0	
<i>Total Public Safety</i>	21,401,631	1,910,834	9%	1,806,186	9%	2,041,122	11%

Fund Balances

GENERAL FUND JANUARY

	2017		2016		2015		
	JANUARY	% of	JANUARY	%	JANUARY	%	
	Budget	YTD Actual	Actual	YTD of Actual	YTD Actual	YTD of Actual	
DEPARTMENTAL EXPENSE							
Community Rev. Admin.	119,473	8,239	7%	13,177	11%	9,234	9%
Community Center	145,000	0	0%	9,356	8%	38,333	26%
Community Development	501,348	36,503	7%	31,444	7%	33,584	9%
Building Inspection	516,627	27,878	5%	33,831	10%	31,427	10%
Building Maintenance	512,742	119,233	23%	42,383	10%	56,968	16%
Planning	294,117	26,594	9%	125,843	39%	37,343	13%
Neighborhood Improvement	0	0		0		0	
<i>Total Community Revit.</i>	<i>2,089,307</i>	<i>218,446</i>	<i>10%</i>	<i>256,033</i>	<i>14%</i>	<i>206,890</i>	<i>13%</i>
Engineering	436,154	55,859	13%	30,075	6%	40,368	9%
Street Lighting	745,641	51,763	7%	26,666	4%	71,003	10%
Recreation	25,000	0	0%	10,319	33%	0	0%
Parks Maintenance	824,158	50,003	6%	222,462	26%	82,733	11%
<i>Total Public Works</i>	<i>2,030,953</i>	<i>157,625</i>	<i>8%</i>	<i>289,523</i>	<i>14%</i>	<i>194,105</i>	<i>10%</i>
<i>Non-Departmental</i>	<i>1,616,244</i>	<i>98,415</i>	<i>6%</i>	<i>296,650</i>	<i>17%</i>	<i>284,488</i>	<i>17%</i>
<i>Transfer-Out</i>	<i>355,668</i>	<i>35,567</i>	<i>10%</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	30,344,047	2,660,169	9%	2,979,724	9%	3,025,716	100%

Fund Balances

CITY INCOME TAX FUND JANUARY

	2017		2016		2015		
	JANUARY	% of	JANUARY	%	JANUARY	%	
	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	1,929,959	10%	2,011,959	11%	1,839,368	10%
TOTAL REVENUES	18,940,004	1,929,959	10%	2,011,959	11%	1,839,368	10%
<u>EXPENDITURES</u>							
Personal Services	565,177	35,119	6%	29,092	7%	36,698	8%
Contractual Services	149,120	2,440	2%	86,751	60%	806	1%
Commodities	4,000	218	5%	44	2%	104	3%
Capital Outlay	0	0		0		0	
Transfers-Out	18,213,000	1,892,130	10%	1,990,780	11%	1,810,596	10%
TOTAL EXPENDITURES	18,931,297	1,929,907	10%	2,106,667	11%	1,848,203	10%
REVENUES OVER (UNDER) EXPENDITURES	8,707	52					
Less Previous Year Encumbrances	0	(92,392)					
ENDING CASH BALANCE	125,999	24,952					
UNENCUMBERED BALANCE	125,999	24,952					

Fund Balances

PUBLIC SAFETY LEVY FUND JANUARY

	2017			2016		2015	
	JANUARY	% of	JANUARY	%	JANUARY	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	-	-					
<u>REVENUES</u>							
Public Safety Income Tax	3,156,694	321,668	10%	335,326	11%	306,561	10%
TOTAL REVENUES	3,156,694	321,668	10%	335,326	11%	306,561	10%
<u>EXPENDITURES</u>							
Transfers-Out	3,142,000	321,668	10%	421,768	13%	306,561	10%
TOTAL EXPENDITURES	3,142,000	321,668	10%	421,768	13%	306,561	10%
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												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												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												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	2,991,261	2,567,089	963,786	3,965,827	01/17
200 PUBLIC SAFETY LEVY FUND	0	321,668	321,668	0	0	01/17
210 AUTO AND GAS TAX	1,289,525	179,594	194,892	369,694	904,534	01/17
215 CONSERVANCY	2,205	3,400	0	0	5,605	01/17
220 CAPITAL IMPROVEMENT FUND	486,867	457,823	113,929	2,690,960	(1,860,199)	01/17
225 AQUISITION FOR PARKS	151,947	0	0	0	151,947	01/17
228 HEALTH FUND	106,300	48,631	34,076	0	120,855	01/17
229 EMS FUND	35,144	0	122	0	35,022	01/17
230 CITY INCOME TAX	117,292	2,251,627	2,253,575	90,392	24,952	01/17
238 UDAG	144,715	2	20,000	45,493	79,224	01/17
240 COURT COMPUTERIZATION	96,855	4,633	33,231	0	68,257	01/17
242 C.O.M./LAW ENFORCEMENT TRUST	31,990	0	0	0	31,990	01/17
243 LAW ENFRMNT MNDTRY DRUG FINE	144,078	3,208	9,527	4,000	133,759	01/17
245 PROBATION SERVICES	230,854	4,964	9,056	0	226,762	01/17
246 TERMINATION PAY FUND	402,344	50,000	25,841	0	426,503	01/17
247 INDIGENT DRIVER ALCOHOL/TRTMT	34,106	714	1,927	0	32,894	01/17
248 ENFORCEMENT/EDUCATION FUND	49,088	313	0	0	49,401	01/17
249 CIVIC DEVELOPMENT (HOTEL)	559,064	75,633	43,000	168,500	423,197	01/17
250 MUNICIPAL COURT	211,172	124,287	133,016	0	202,444	01/17
251 POLICE GRANT FUND	158,458	21,024	325	0	179,157	01/17
252 COURT IDIAM FUND	43,729	425	217	0	43,938	01/17
253 COURT SPECIAL PROJECTS FUND	326,586	9,340	0	0	335,926	01/17
254 HOME PROGRAM	24,652	238	12,767	0	12,123	01/17
257 POOL FUND	0	0	0	0	0	01/17
258 NEIGHBORHOOD STABILIZATION PRG	243,196	49,981	40	0	293,137	01/17
260 NUISANCE ABATEMENT FUND	215,741	184	10,275	37,937	167,713	01/17
261 HUD SECTION 108 LOAN FUND	1,762	0	0	0	1,762	01/17
262 SENIOR CITIZENS LEVY FUND	288	0	0	0	288	01/17
305 GENERAL BOND RETIREMENT	149,990	135,600	0	0	285,590	01/17
325 SPECIAL ASSMNT BOND-RETIREMENT	506,882	0	0	0	506,882	01/17
340 EAST END-SOUTH TOWNE BLVD TIF	284,458	0	0	0	284,458	01/17
345 DOWNTOWN TIF DEBT SERVICE FUND	11,647	0	0	0	11,647	01/17
350 AERONCA TIF FUND	4,423	0	0	0	4,423	01/17
355 AIRPORT-RIVERFRONT TIF	7,839	0	0	0	7,839	01/17
360 MILLER RD NORTH TIF	82,043	0	0	0	82,043	01/17
370 TOWNE MALL-HOSPITAL TIF	164,737	0	0	0	164,737	01/17
371 RENAISSANCE NORTH TIF	98,366	0	0	0	98,366	01/17
372 RENAISSANCE SOUTH TIF	151,779	0	0	0	151,779	01/17
374 MANCHESTER RD TIF (WARREN)	378	0	0	0	378	01/17
375 GREENTREE INDUSTRIAL PARK TIF	253,195	0	0	0	253,195	01/17
376 MADE INDUSTRIAL PARK TIF	1,234	0	0	0	1,234	01/17
377 SOUTH YANKEE ROAD TIF	23,314	0	0	0	23,314	01/17
415 STORM WATER CAPITAL RESERVE	2,002,083	108,522	14,380	1,311,179	785,045	01/17
429 COMMUNITY DEVELOPMENT ACT 1974	107,044	39,682	39,682	27,562	79,482	01/17
480 EAST END DEVELOPMENT	120,504	2	0	0	120,506	01/17
481 DOWNTOWN IMPROVEMENTS	338,444	5,430	7,341	0	336,533	01/17
485 ECONOMIC DEVL P BOND SERVICE	465,263	15,567	400,000	0	80,830	01/17
492 AIRPORT IMPROVEMENT	368,797	0	4,250	90,876	273,671	01/17
494 WATER CAPITAL RESERVE	1,384,117	287,198	3,929	1,501,341	166,045	01/17
495 SEWER CAPITAL RESERVE	4,438,733	227,540	3,350	1,802,933	2,859,990	01/17
498 COMPUTER REPLACEMENT FUND	1,752,794	28,189	133,045	535,329	1,112,609	01/17
499 PROPERTY DEVELOPMENT	369,589	9,728	52,224	148,117	178,976	01/17
510 WATER FUND	1,749,146	621,198	946,706	281,402	1,142,237	01/17
515 STORM WATER FUND	374,135	158,857	209,575	15,071	308,345	01/17
520 SANITARY SEWER	3,666,678	719,617	867,858	325,746	3,192,691	01/17
525 AIRPORT FUND	103,432	45,628	9,816	64,451	74,793	01/17
530 TRANSIT SYSTEM	73,681	105,362	48,485	5,354	125,203	01/17
545 GOLF COURSE FUND	43,283	0	0	0	43,283	01/17
546 WELLFIELD PROTECTION	1,899,080	21,809	13,459	324,810	1,582,620	01/17
555 SOLID WASTE DISPOSAL	179,234	269,658	318	2,932,728	(2,484,154)	01/17
605 MUNICIPAL GARAGE FUND	6,599,969	182,492	119,258	381,410	6,281,792	01/17
661 EMPLOYEE BENEFITS FUND	72,843	453,715	553,957	57,227	(84,626)	01/17
725 POLICE RELIEF & PENSION	245,492	161,959	161,959	0	245,492	01/17
726 FIRE RELIEF & PENSION	245,492	195,425	195,425	0	245,492	01/17
736 COMMUNITY DVLP MNT ACT ESCROW	631,398	0	219	0	631,179	01/17
874 2010 LEFFERSON RD SEWER	1,475	0	0	0	1,475	01/17
875 2011 SIDEWALK CURB & GUTTER	7,184	0	0	0	7,184	01/17
880 CENTRAL AVE SC&G	0	2,775	0	0	2,775	01/17