



APRIL SUMMARY

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

2016

April 2016 Financial Report Statistics

Key Statistics:

- City Income taxes came in \$88,800 lower compared to April 2015 YTD receipts. The Public Safety Levy is also lower by \$10,419 for the same time period. The 2016 income tax revenue budget is \$18,334,951, which is 2.6% higher than the 2015 budget. The amount collected through April 2016 represents 39% of the amount budgeted.
- The General Fund currently has an unencumbered balance of nearly \$5 million which is a 18.3% fund reserve balance.
- Property tax revenue is \$49,000 less than last year for the same time period. Butler County decreased the 2015 property valuations by \$48,815,000 for 2015. The current delinquency rate for Butler County property taxes is approximately 10%.
- Overall, the General Fund revenues and expenditures are as anticipated for April 2016 with two exceptions as follows:
 - License and permits have increased \$118,317 over the same time period as last year.
 - The transfers-in from the public safety pension funds have increased because there was not enough appropriation authority to complete the needed transactions for 2015. A supplemental will be requested later this year.
- There are six funds with negative fund balances.
 - The Conservancy Fund should turn positive when all of the property tax revenue is received for the year. The City serves as a pass-through for this fund. All property taxes for the Conservancy Fund are sent to us and in turn, we pay the Miami Conservancy bill with this revenue. The City Income Tax Fund began supplementing this fund in 2011 when the expenditures exceeded the property tax revenue. The City Income Tax Fund is budgeted to supplement this fund \$34,000 for 2015.

- The Capital Improvement Fund will turn positive when all reimbursement grants are received. The largest current encumbrances are for the Central Ave. improvements, phase 3 of Yankee Road, the AK 116 Project, and the ODOT Urban Paving program.
- The Water Capital Reserve Fund has outstanding encumbrances for water main replacement on Central Ave and S Verity Parkway.
- Solid Waste Disposal Fund will be corrected by year end when all receipts are in and the purchase order for refuse collection is completed.
- Central Avenue Sidewalk, Curb and Gutter encumbrances will be corrected in 2016 upon completion of project and property owners will be assessed upon completion.
- The minor deficit in the HOME Program Fund has already turned positive in early May with a \$25,000 fund balance.

**GENERAL FUND
APRIL**

	2016			2015		2014	
	Budget	APRIL YTD Actual	% of Actual Budget	APRIL YTD Actual	% YTD of Actual	APRIL YTD Actual	% YTD of Actual
BEG. CASH BALANCE (1/1)	4,157,062	4,157,062					
<u>REVENUES</u>							
Property Taxes	2,579,431	1,345,973	52%	1,297,152	51%	1,376,721	53%
Licenses and Permits	444,300	185,276	42%	66,959	21%	94,716	32%
Intergovernmental	1,141,688	260,740	23%	306,611	24%	680,375	32%
Charges for Services	4,404,555	1,753,155	40%	1,698,218	40%	1,837,532	43%
Fines and Forfeitures	9,605	2,745	29%	38,553	88%	57,803	33%
Interest Income	50,102	19,599	39%	30,590	47%	3,563	29%
Rentals and Leases	123,927	24,738	20%	23,182	30%	16,637	23%
Miscellaneous Income	1,139,250	216,633	19%	196,708	25%	312,467	25%
Transfer from PS Levy	3,055,000	1,278,333	42%	1,202,311	40%	800,000	27%
Transfer from City Tax	11,747,000	4,315,763	37%	4,729,925	37%	4,855,141	41%
Transfers-In	2,231,107	1,395,479	63%	829,298	47%	1,113,464	37%
TOTAL REVENUES	26,925,965	10,798,434	40%	10,419,508	39%	11,148,418	39%
<u>EXPENDITURES</u>							
Personal Services	22,100,372	7,358,528	33%	7,163,596	34%	7,186,644	33%
Contractual Services	5,404,888	1,534,515	28%	1,935,331	39%	2,002,104	42%
Commodities	502,345	197,332	39%	254,368	46%	186,280	40%
Capital Outlay	771,971	227,975	30%	263,992	36%	165,292	33%
Transfers-Out	(1,382,382)	(49,001)	4%	2,000,000	182%	0	0%
Transfers/Loans	0	0		0		0	0%
Total Expenditures	27,397,194	9,269,349	34%	11,617,288	37%	9,540,320	35%
REVENUES OVER (UNDER) EXPENDITURES	(471,229)	1,529,085					
Less Previous Year Encumbrances	0	(696,410)					
ENDING CASH BALANCE	3,685,833	4,989,737					

**GENERAL FUND
APRIL**

	Budget	2016		2015		2014	
		APRIL	% of	APRIL	%	APRIL	%
		YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual
<u>DEPARTMENTAL EXPENSE</u>							
<i>City Council</i>	168,319	43,341	26%	51,105	34%	52,863	37%
<i>City Manager</i>	364,231	90,755	25%	89,204	32%	83,008	32%
<i>Economic Development</i>	452,585	151,021	33%	146,159	34%	140,905	40%
Finance Adm.	239,406	68,557	29%	68,305	35%	78,822	38%
Treasury	201,454	67,639	34%	58,701	33%	59,335	31%
Purchasing	54,395	17,548	32%	17,172	38%	15,278	31%
<i>Total Finance</i>	495,255	153,743	31%	144,178	35%	153,434	34%
<i>Information Systems</i>	557,701	178,873	32%	155,029	33%	127,632	32%
Law	549,348	164,685	30%	162,260	33%	149,982	34%
Personnel	269,939	70,223	26%	126,663	42%	88,312	31%
<i>Total Law</i>	819,287	234,908	29%	288,923	37%	238,295	0.3259
Public Safety Adm.	154,781	50,033	32%	42,003	31%	0	
Fire Adm.	392,781	134,581	34%	81,449	36%	76,972	34%
Fire Operations	7,917,734	2,487,613	31%	2,717,755	35%	2,750,096	34%
Fire Preventon/Training	277,014	81,223	29%	83,711	40%	78,141	33%
Police Adm.	560,986	175,558	31%	165,204	33%	102,350	29%
Criminal Investigation	1,646,469	645,410	39%	582,034	37%	604,944	35%
Uniform Patrol	6,465,159	2,220,263	34%	2,115,793	34%	2,318,879	33%
Police Services	312,702	102,611	33%	110,558	36%	99,422	32%
Police & Fire Dispatch	1,234,379	433,294	35%	399,304	36%	342,377	34%
Jail Management	1,301,447	546,352	42%	595,995	50%	515,398	46%
<i>Total Public Safety</i>	20,263,452	6,876,938	34%	6,893,805	36%	6,888,577	34%

**GENERAL FUND
APRIL**

	2016			2015		2014	
	Budget	APRIL YTD Actual	% of Actual Budget	APRIL YTD Actual	% YTD of Actual	APRIL YTD Actual	% YTD of Actual
<u>DEPARTMENTAL EXPENSE</u>							
Community Rev. Admin.	115,564	36,320	31%	35,640	33%	64,908	39%
Community Center	110,000	33,808	31%	63,920	43%	61,788	49%
Community Development	464,892	156,175	34%	157,961	43%	119,294	34%
Building Inspection	442,668	93,472	21%	86,591	26%	91,242	34%
Building Maintenance	402,435	137,883	34%	137,702	38%	132,439	36%
Planning	245,747	59,442	24%	79,841	27%	77,578	41%
<i>Total Community Revit.</i>	<i>1,781,306</i>	<i>517,101</i>	<i>29%</i>	<i>561,655</i>	<i>35%</i>	<i>547,250</i>	<i>37%</i>
Engineering	536,815	184,891	34%	161,580	36%	181,858	35%
Street Lighting	738,258	130,025	18%	228,971	32%	225,409	34%
Recreation	25,000	6,000	24%	0		0	
Parks Maintenance	776,975	419,867	54%	365,419	49%	350,342	48%
<i>Total Public Works</i>	<i>2,077,048</i>	<i>740,784</i>	<i>36%</i>	<i>755,971</i>	<i>39%</i>	<i>757,609</i>	<i>40%</i>
<i>Non-Departmental</i>	<i>1,800,392</i>	<i>330,887</i>	<i>18%</i>	<i>531,260</i>	<i>31%</i>	<i>550,747</i>	<i>34%</i>
<i>Transfer-Out</i>	<i>158,118</i>	<i>(49,001)</i>	<i>-31%</i>	<i>2,000,000</i>	<i>133%</i>	<i>0</i>	<i>0%</i>
<i>Loan to Other Funds</i>	<i>(1,540,500)</i>	<i>0</i>		<i>0</i>	<i>0%</i>	<i>0</i>	<i>0%</i>
GRAND TOTAL	27,397,194	9,269,349	34%	11,617,288	37%	9,540,320	36%

**CITY INCOME TAX FUND
APRIL**

	2016		2015		2014		
	Budget	APRIL YTD Actual	% of Actual Budget	APRIL YTD Actual	% YTD of Actual	APRIL YTD Actual	% YTD of Actual
BEG. CASH BALANCE (1/1)	119,708	119,708					
<u>REVENUES</u>							
Income Tax	18,334,951	7,151,296	39%	7,240,065	39%	6,923,317	39%
TOTAL REVENUES	18,334,951	7,151,296	39%	7,240,065	39%	6,923,317	39%
<u>EXPENDITURES</u>							
Personal Services	556,610	149,754	27%	169,757	37%	159,138	32%
Contractual Services	147,605	79,851	54%	52,523	37%	49,550	35%
Commodities	4,000	923	23%	2,196	61%	1,904	36%
Transfers-Out	17,626,000	7,006,113	40%	7,024,423	39%	6,718,972	40%
TOTAL EXPENDITURES	18,334,215	7,236,640	39%	7,248,900	39%	6,929,563	39%
REVENUES OVER (UNDER) EXPENDITURES	736	(85,344)					
Less Previous Year Encumbrances	0	(9,418)					
ENDING CASH BALANCE	120,444	24,946					
UNENCUMBERED BALANCE	120,444	24,946					

**PUBLIC SAFETY LEVY FUND
APRIL**

	2016			2015		2014	
	APRIL	% of	APRIL	%	APRIL	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	86,441	86,441					
<u>REVENUES</u>							
Public Safety Income Tax	3,055,851	1,191,892	39%	1,202,311	39%	1,153,886	39%
TOTAL REVENUES	3,055,851	1,191,892	39%	1,202,311	39%	1,153,886	39%
<u>EXPENDITURES</u>							
Transfers-Out	3,055,000	1,278,333	42%	1,202,311	40%	800,000	27%
TOTAL EXPENDITURES	3,055,000	1,278,333	42%	1,202,311	40%	800,000	27%
REVENUES OVER (UNDER) EXPENDITURES	851	(86,441)					
ENDING CASH BALANCE	87,292	0					

INCOME TAX REVENUE HISTORY (1.5%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2016	2,011,959	3,560,014	4,964,073	7,151,296								18,334,951	
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	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	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	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	-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	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	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	-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	-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	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	-3.30%

PUBLIC SAFETY LEVY HISTORY (0.25%)

												BUDGET	
2016	335,326	593,336	827,345	1,191,892								3,055,851	
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	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	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	2.71%
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	-2.44%
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	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	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	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	

PROPERTY TAX REVENUES - ALL FUNDS

												BUDGET	
2016	0	197,100	727,268	1,850,875								3,585,835	
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	-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	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	-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	-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	-9.19%

Fund Balances

<u>Fund</u>	<u>Description</u>	<u>Beg Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Encumbrance</u>	<u>End Balance</u>	<u>As of Date</u>
100	GENERAL FUND	4,157,062	10,800,409	9,051,402	914,358	4,991,712	04/16
200	PUBLIC SAFETY LEVY FUND	86,441	1,191,892	1,278,333	0	0	04/16
210	AUTO AND GAS TAX	1,018,437	1,146,956	1,019,543	466,974	678,876	04/16
215	CONSERVANCY	12,282	54,072	124,112	0	(57,759)	04/16
220	CAPITAL IMPROVEMENT FUND	1,576,759	957,799	2,206,163	1,914,174	(1,585,779)	04/16
225	AQUISITION FOR PARKS	151,947	0	0	0	151,947	04/16
228	HEALTH FUND	88,318	208,995	158,553	0	138,760	04/16
229	EMS FUND	55,629	0	2,945	6,460	46,224	04/16
230	CITY INCOME TAX	119,708	8,343,188	8,372,677	65,273	24,946	04/16
238	UDAG	168,395	7,145	4,000	43,055	128,486	04/16
240	COURT COMPUTERIZATION	75,560	20,351	32,273	0	63,638	04/16
242	C.O.M./LAW ENFORCEMENT TRUST	10,839	8,169	0	0	19,008	04/16
243	LAW ENFRMNT MNDTRY DRUG FINE	212,533	15,665	23,016	40,000	165,182	04/16
245	PROBATION SERVICES	264,387	40,182	44,901	0	259,668	04/16
246	TERMINATION PAY FUND	114,869	420,000	199,794	0	335,076	04/16
247	INDIGENT DRIVER ALCOHOL/TRTMT	22,746	3,844	0	0	26,590	04/16
248	ENFORCEMENT/EDUCATION FUND	56,496	1,399	1,017	0	56,878	04/16
249	CIVIC DEVELOPMENT (HOTEL)	395,199	110,058	81,048	9	424,200	04/16
250	MUNICIPAL COURT	353,907	514,782	547,716	0	320,973	04/16
251	POLICE GRANT FUND	154,691	7,138	1,112	0	160,718	04/16
252	COURT IDIAM FUND	39,877	2,939	0	0	42,816	04/16
253	COURT SPECIAL PROJECTS FUND	235,757	41,038	10,275	0	266,520	04/16
254	HOME PROGRAM	27,425	102,886	133,364	0	(3,053)	04/16
257	POOL FUND	0	0	0	0	0	04/16
258	NEIGHBORHOOD STABILIZATION PRG	250,529	0	1,638	0	248,891	04/16
260	NUISANCE ABATEMENT FUND	976,155	88,643	26,002	40,370	998,427	04/16
261	HUD SECTION 108 LOAN FUND	1,762	0	0	0	1,762	04/16
262	SENIOR CITIZENS LEVY FUND	0	316,134	315,740	0	393	04/16
305	GENERAL BOND RETIREMENT	176,358	717,266	0	0	893,624	04/16
325	SPECIAL ASSMNT BOND-RETIREMENT	452,598	213,851	0	0	666,449	04/16
340	EAST END-SOUTH TOWNE BLVD TIF	280,533	237,690	65,906	0	452,317	04/16
345	DOWNTOWN TIF DEBT SERVICE FUND	16,058	6,136	0	0	22,194	04/16
350	AERONCA TIF FUND	4,423	0	0	0	4,423	04/16
355	AIRPORT-RIVERFRONT TIF	6,851	487	0	0	7,338	04/16
360	MILLER RD NORTH TIF	73,196	5,186	0	0	78,381	04/16
365	MILLER RD SOUTH TIF	0	0	0	0	0	04/16
370	TOWNE MALL-HOSPITAL TIF	156,931	291,094	219,888	0	228,136	04/16
371	RENAISSANCE NORTH TIF	106,187	119,592	87,252	0	138,527	04/16
372	RENAISSANCE SOUTH TIF	143,865	99,671	72,858	0	170,677	04/16
373	SAWYER MILL TIF	0	0	0	0	0	04/16
374	MANCHESTER RD TIF (WARREN)	378	0	0	0	378	04/16
375	GREENTREE INDUSTRIAL PARK TIF	210,748	21,833	0	0	232,581	04/16
376	MADE INDUSTRIAL PARK TIF	1,164	35	0	0	1,198	04/16
377	SOUTH YANKEE ROAD TIF	23,044	30	0	0	23,074	04/16
415	STORM WATER CAPITAL RESERVE	1,900,967	519,599	309,512	648,803	1,462,251	04/16
429	COMMUNITY DEVELOPMENT ACT 1974	126,555	91,574	154,972	54,507	8,650	04/16
480	EAST END DEVELOPMENT	119,374	323	0	0	119,698	04/16
481	DOWNTOWN IMPROVEMENTS	495,768	32,981	4,150	7,000	517,599	04/16

Fund Balances

<u>Fund</u>	<u>Description</u>	<u>Beg Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Encumbrance</u>	<u>End Balance</u>	<u>As of Date</u>
485	ECONOMIC DEVL P BOND SERVICE	465,263	0	0	0	465,263	04/16
492	AIRPORT IMPROVEMENT	374,822	56,686	36,830	59,281	335,398	04/16
494	WATER CAPITAL RESERVE	1,645,499	939,309	1,554,027	1,187,954	(157,173)	04/16
495	SEWER CAPITAL RESERVE	3,505,034	1,224,572	1,088,107	1,188,648	2,452,851	04/16
498	COMPUTER REPLACEMENT FUND	2,028,810	37,226	72,533	251,508	1,741,994	04/16
499	PROPERTY DEVELOPMENT	415,014	45,340	16,673	175,978	267,702	04/16
510	WATER FUND	2,170,820	2,646,311	3,103,509	768,974	944,648	04/16
515	STORM WATER FUND	635,683	651,062	839,735	30,653	416,358	04/16
520	SANITARY SEWER	3,488,731	2,951,241	3,049,870	317,581	3,072,522	04/16
525	AIRPORT FUND	77,785	165,830	99,602	15,726	128,287	04/16
530	TRANSIT SYSTEM	320,479	500,938	542,183	20,000	259,234	04/16
545	GOLF COURSE FUND	43,283	0	0	0	43,283	04/16
546	WELLFIELD PROTECTION	1,765,755	99,759	146,185	737,406	981,923	04/16
555	SOLID WASTE DISPOSAL	596,416	1,023,045	1,296,610	1,676,805	(1,353,953)	04/16
605	MUNICIPAL GARAGE FUND	5,586,167	1,129,046	747,934	341,403	5,625,875	04/16
661	EMPLOYEE BENEFITS FUND	603,846	1,707,104	2,199,027	54,844	57,079	04/16
725	POLICE RELIEF & PENSION	220,046	578,310	655,221	0	143,135	04/16
726	FIRE RELIEF & PENSION	255,886	631,003	743,754	0	143,135	04/16
736	COMMUNITY DVLP MNT ACT ESCROW	612,760	5,169	(229)	0	618,158	04/16
874	2010 LEFFERSON RD SEWER	1,475	0	0	0	1,475	04/16
875	2011 SIDEWALK CURB & GUTTER	32,776	(32,776)	0	0	0	04/16
876	MAIN STREET SPECIAL ASSESSMENT	147,341	0	0	0	147,341	04/16
880	CENTRAL AVE SC&G	(527)	0	117,915	41,583	(160,025)	04/16
881	2014 SWCG PROGRAM	0	0	0	0	0	04/16
883	ODOT URBAN PAVING SWCG	0	0	0	0	0	03/16
884	2016 CONCRETE REPAIR PROGRAM	0	0	0	0	0	03/16