



JULY SUMMARY

**GENERAL FUND
INCOME TAX FUND
PUBLIC SAFETY LEVY FUND
AUTO & GAS TAX FUND**

2015

July 2015 Financial Report Statistics

Key Statistics:

- City Income taxes are up \$161,911 (July 2015 YTD) compared to the July 2014 YTD receipts. The 2015 income tax revenue budget is \$17,864,442, which is 1.5% higher than the 2014 budget. The amount collected through July 2015 represents 64% of the amount budgeted.
- There are a handful of General Fund revenue line items that are behind projections. Towing/Impound fees are budgeted to collect \$160,486 so far we have collected \$49,267 which is only 31% of the projection. Building permits/licenses is budgeted at \$368,460 we have collected \$133,515 which is only 36% of the projection. Red light camera fees are budgeted at \$202,000 and we have collected \$35,220 which is 17% of the projection.
- The 2015 General Fund budget had expenditures exceeding revenue. This planned deficit spending will decrease the fund balance reserve. The General Fund balance decreased in July (from \$6.31 million) as a result of expenses related to Project 116 of \$1,245,500 (\$695,000 will be reimbursed by grants as the project expenses occur).
- The General Fund balance as of July 31, 2015 is \$4.97 million. We are currently at an 18% fund balance reserve. The fund balance at year end is anticipated to be 14.6%.
- The ending balance in the Employee Benefits Fund as of July 31, 2015 is **(\$146,708)** as compared to the ending balance at June 2015 of \$88,537. The YTD expenditures as of July 31, 2014 were \$2.98 million as compared to \$4.07 million as of July 31, 2015. We will be closely monitoring this fund as the year continues. The average monthly expenditure this year is \$581,000 while the average monthly contribution to this fund is \$388,840 for 2015. If this trend continues, this fund will require a transfer and supplemental appropriation from the General Fund by year end.
- We anticipate the Termination Pay Fund will require additional funds in 2015. We have received notification that several employees with significant leave balances plan to retire. The current balance in this fund is \$55,495. We are anticipating \$80,000 in expenditures by the end of September. We are also estimating at least another \$75,000 in October and November.

**GENERAL FUND
JULY**

	2015			2014		2013	
	Budget	JULY YTD Actual	% of Actual Budget	JULY YTD Actual	% YTD of Actual	JULY YTD Actual	% YTD of Actual
BEG. CASH BALANCE (1/1)	7,654,759	7,654,759					
<u>REVENUES</u>							
Property Taxes	2,579,431	1,517,604	59%	1,398,307	54%	1,310,600	51%
Licenses and Permits	371,180	134,703	36%	161,582	55%	178,908	56%
Intergovernmental	1,126,572	730,805	65%	1,504,160	72%	1,518,284	60%
Charges for Services	4,305,604	2,712,735	63%	2,890,342	67%	3,015,683	66%
Fines and Forfeitures	211,605	39,164	19%	102,014	57%	129,834	61%
Interest Income	50,102	40,195	80%	250	2%	5,018	176%
Rentals and Leases	60,709	47,347	78%	35,572	48%	29,919	51%
Miscellaneous Income	1,150,501	376,080	33%	556,405	45%	857,098	60%
Transfer from PS Levy	3,025,000	1,892,772	63%	1,450,000	48%	1,700,000	50%
Transfer from City Tax	12,080,000	7,372,274	61%	7,561,056	64%	6,781,577	61%
Transfers-In	2,544,131	1,303,869	51%	1,644,625	55%	1,194,175	57%
TOTAL REVENUES	27,504,835	16,167,548	59%	17,304,313	60%	16,721,095	59%
<u>EXPENDITURES</u>							
Personal Services	21,501,953	11,948,538	56%	12,672,158	59%	13,038,655	58%
Contractual Services	5,241,518	2,433,729	46%	2,828,789	59%	2,984,854	62%
Commodities	503,969	279,349	55%	273,777	58%	366,280	72%
Capital Outlay	681,514	419,339	62%	272,527	55%	292,951	56%
Transfers-Out	3,275,500	2,000,000	61%	0	0%	69,300	7%
Loans	0	1,245,500		0	0%	1,336,144	186%
Total Expenditures	31,204,454	18,326,455	59%	16,047,251	59%	18,088,184	60%
REVENUES OVER (UNDER) EXPENDITURES	(3,699,619)	(2,158,908)					
Less Previous Year Encumbrances	0	(520,273)					
ENDING CASH BALANCE	3,955,140	4,975,578					

**GENERAL FUND
JULY**

	2015			2014		2013	
	Budget	JULY YTD Actual	% of Actual Budget	JULY YTD Actual	% YTD of Actual	JULY YTD Actual	% YTD of Actual
<u>DEPARTMENTAL EXPENSE</u>							
<i>City Council</i>	178,654	66,176	37%	80,004	57%	128,893	71%
<i>City Manager</i>	328,172	149,469	46%	143,187	56%	137,823	58%
<i>Economic Development</i>	424,272	198,531	47%	216,487	62%	202,488	68%
Finance Adm.	222,244	134,274	60%	126,454	61%	135,581	63%
Treasury	203,616	100,051	49%	107,813	57%	113,979	59%
Information Systems	487,517	247,964	51%	213,571	53%	318,881	63%
Purchasing	52,530	27,312	52%	28,555	58%	33,598	63%
<i>Total Finance</i>	<u>965,907</u>	<u>509,600</u>	<u>53%</u>	<u>476,393</u>	<u>56%</u>	<u>602,038</u>	<u>62%</u>
Law	437,061	238,821	55%	244,423	55%	224,377	55%
Personnel	318,734	151,240	47%	156,511	55%	189,063	64%
<i>Total Law</i>	<u>755,795</u>	<u>390,060</u>	<u>52%</u>	<u>400,933</u>	<u>55%</u>	<u>413,440</u>	<u>0.5853</u>
Public Safety Adm.	154,302	73,739	48%	0		0	
Fire Adm.	382,646	130,452	34%	130,074	58%	123,215	54%
Fire Operations	7,910,504	4,412,807	56%	4,806,558	59%	4,714,955	57%
Fire Preventon/Training	274,330	141,279	51%	136,019	57%	135,056	57%
Police Adm.	524,207	264,898	51%	176,393	50%	177,203	50%
Criminal Investigation	1,519,085	967,798	64%	1,045,894	61%	1,071,341	60%
Uniform Patrol	6,640,211	3,533,552	53%	4,079,291	59%	4,115,530	58%
Police Services	344,250	174,495	51%	180,661	57%	188,716	58%
Police & Fire Dispatch	1,079,810	640,386	59%	591,547	58%	695,828	60%
Jail Management	1,222,825	777,499	64%	746,086	66%	745,038	66%
School Crossing Guards	0	0		0		(12,344)	
<i>Total Public Safety</i>	<u>20,052,170</u>	<u>11,116,905</u>	<u>55%</u>	<u>11,892,522</u>	<u>59%</u>	<u>11,954,538</u>	<u>58%</u>

**GENERAL FUND
JULY**

	2015			2014		2013	
	Budget	JULY YTD Actual	% of Actual Budget	JULY YTD Actual	% YTD of Actual	JULY YTD Actual	% YTD of Actual
<u>DEPARTMENTAL EXPENSE</u>							
Community Rev. Admin.	110,321	58,850	53%	120,103	73%	114,056	59%
Community Center	110,000	84,073	76%	78,455	62%	115,292	55%
Community Development	363,816	263,778	73%	210,517	59%	273,394	58%
Building Inspection	314,477	114,420	36%	147,318	54%	152,913	59%
Building Maintenance	359,614	176,845	49%	204,168	56%	215,523	61%
Planning	273,239	99,813	37%	108,394	57%	199,201	65%
Neighborhood Improvement	0	0		0	0%	33,685	59%
<i>Total Community Revit.</i>	<i>1,531,467</i>	<i>797,778</i>	<i>52%</i>	<i>868,955</i>	<i>59%</i>	<i>1,104,066</i>	<i>60%</i>
Engineering	509,844	251,500	49%	322,638	62%	352,217	60%
Street Lighting	780,453	428,511	55%	389,661	59%	427,344	59%
Recreation	25,000	9,292	37%	0		0	
Parks Maintenance	739,267	481,014	65%	489,835	68%	485,299	67%
<i>Total Public Works</i>	<i>2,054,564</i>	<i>1,170,317</i>	<i>57%</i>	<i>1,202,134</i>	<i>63%</i>	<i>1,264,860</i>	<i>62%</i>
<i>Non-Departmental</i>	<i>1,637,953</i>	<i>682,119</i>	<i>42%</i>	<i>766,635</i>	<i>48%</i>	<i>874,595</i>	<i>58%</i>
<i>Transfer-Out</i>	<i>3,275,500</i>	<i>2,000,000</i>	<i>61%</i>	<i>0</i>	<i>0%</i>	<i>69,300</i>	<i>7%</i>
<i>Loan to Other Funds</i>	<i>0</i>	<i>1,245,500</i>		<i>0</i>	<i>0%</i>	<i>1,336,144</i>	<i>186%</i>
GRAND TOTAL	31,204,454	18,326,455	59%	16,047,251	59%	18,088,184	60%

**PUBLIC SAFETY LEVY FUND
JULY**

	2015			2014		2013	
	Budget	JULY YTD Actual	% of Actual Budget	JULY YTD Actual	% YTD of Actual	JULY YTD Actual	% YTD of Actual
BEG. CASH BALANCE (1/1)	33,499	33,499					
<u>REVENUES</u>							
Public Safety Income Tax	2,894,932	1,892,772	65%	1,870,153	64%	1,810,170	63%
TOTAL REVENUES	2,894,932	1,892,772	65%	1,870,153	64%	1,810,170	63%
<u>EXPENDITURES</u>							
Transfers-Out	3,025,000	1,892,772	63%	1,450,000	48%	1,700,000	50%
TOTAL EXPENDITURES	3,025,000	1,892,772	63%	1,450,000	48%	1,700,000	50%
REVENUES OVER (UNDER) EXPENDITURES	(130,068)	0					
ENDING CASH BALANCE	(96,569)	33,499					

**CITY INCOME TAX FUND
JULY**

	2015		2014		2013		
	Budget	JULY YTD Actual	% of Actual Budget	JULY YTD Actual	% YTD of Actual	JULY YTD Actual	% YTD of Actual
BEG. CASH BALANCE (1/1)	33,835	33,835					
<u>REVENUES</u>							
Income Tax	17,864,442	11,382,830	64%	11,220,919	64%	10,614,463	62%
TOTAL REVENUES	17,864,442	11,382,830	64%	11,220,919	64%	10,614,463	62%
<u>EXPENDITURES</u>							
Personal Services	517,360	275,532	53%	289,551	59%	283,582	58%
Contractual Services	113,605	97,395	86%	81,095	57%	68,928	72%
Commodities	4,000	3,331	83%	3,188	60%	1,894	63%
Capital Outlay	0	0		0		839	100%
Transfers-Out	17,201,000	11,015,243	64%	10,853,331	64%	10,276,277	62%
TOTAL EXPENDITURES	17,835,965	11,391,501	64%	11,227,165	64%	10,631,521	62%
REVENUES OVER (UNDER) EXPENDITURES	28,477	(8,670)					
Less Previous Year Encumbrances	0	(164)					
ENDING CASH BALANCE	62,312	25,000					
UNENCUMBERED BALANCE	62,312	25,000					

INCOME TAX REVENUE HISTORY (1.5%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2015	1,839,368	3,443,671	4,825,496	7,240,065	8,596,043	9,831,380	11,382,830					17,864,442	1.37%
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%
2005	1,247,016	3,573,539	4,950,797	6,748,564	8,620,186	9,611,928	11,203,864	12,607,571	13,762,802	15,470,913	16,845,362	17,949,152	-1.42%

PUBLIC SAFETY LEVY HISTORY (0.25%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2015	306,561	569,542	799,883	1,202,311	1,428,307	1,634,197	1,892,772					2,894,932	-1.44%
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

TYD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2015	0	297,569	1,689,332	1,900,050	1,900,176	1,904,979	2,120,537					3,573,911	
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%

**AUTO & GAS TAX FUND
JULY**

	2015			2014		2013	
	Budget	JULY YTD Actual	% of Actual Budget	JULY YTD Actual	% YTD of Actual	JULY YTD Actual	% YTD of Actual
	BEG. CASH BALANCE (1/1)	706,910	706,910				
<u>REVENUES</u>							
Gasoline Tax	1,482,680	884,539	60%	835,076	57%	827,978	57%
County Vehicle License	339,370	195,627	58%	196,341	51%	180,347	61%
County License Renewal Fee	16,493	17,322	105%	18,004	70%	16,361	68%
Motor Vehicle Permissive Tax	225,000	84,579	38%	99,526	64%	151,961	49%
Municipal Motor Vehicle Lic. Tax	308,987	184,737	60%	186,854	59%	173,392	58%
Interest Income	4,500	3,515	78%	43	8%	615	145%
Radio Charges	62,058	0	0%	60,479	100%	0	0%
Radio Depreciation	25,265	0	0%	24,756	100%	0	0%
Miscellaneous Income	9,500	528	6%	3,757	72%	8,614	98%
Transfer from General Fund	0	400,000		0		0	
Transfer from City Income Tax	406,000	284,200	70%	231,000	70%	140,000	70%
TOTAL REVENUES	2,879,853	2,055,048	71%	1,655,836	60%	1,499,268	56%
<u>EXPENDITURES</u>							
Personal Services	1,224,254	639,219	52%	664,278	60%	655,796	59%
Contractual Services	724,305	387,474	53%	525,806	78%	547,434	72%
Commodities	789,503	88,273	11%	480,443	42%	508,149	74%
Capital Outlay	479,877	255,140	53%	464,397	61%	467,353	66%
Total Expenditures	3,217,939	1,370,107	43%	2,134,924	58%	2,178,732	67%
REVENUES OVER (UNDER) EXPENDITURES	(338,086)	684,940					
Less Previous Yr. Encumbrances	0	(669,247)					
ENDING CASH BALANCE	368,824	722,603					
<u>DIVISION EXPENSE</u>							
Electronic Maintenance	586,125	230,164	39%	387,983	58%	390,107	57%
Street Maintenance	2,166,438	840,768	39%	1,344,875	53%	1,433,426	69%
Grounds Maintenance	465,376	299,175	64%	402,066	85%	355,199	70%
TOTAL EXPENDITURES	3,217,939	1,370,107	43%	2,134,924	58%	2,178,732	67%

FUND BALANCES as of JULY 31, 2015

Fund Description	Beg Balance	Revenues	Expenditures	Encumbrance	End Balance	As of Date
100 GENERAL FUND	7,654,759	16,167,548	18,351,589	495,139	4,975,578	07/15
200 PUBLIC SAFETY LEVY FUND	33,499	1,892,772	1,892,772	0	33,499	07/15
210 AUTO AND GAS TAX	706,910	2,055,048	1,794,327	245,028	722,603	07/15
215 CONSERVANCY	51,716	45,782	124,370	0	(26,872)	07/15
220 CAPITAL IMPROVEMENT FUND	926	2,879,579	573,652	3,110,636	(803,783)	07/15
225 AQUISITION FOR PARKS	74,347	0	0	0	74,347	07/15
228 HEALTH FUND	51,921	296,928	215,106	0	133,743	07/15
229 EMS FUND	73,708	0	10,800	6,460	56,448	07/15
230 CITY INCOME TAX	33,835	13,275,602	13,281,422	3,015	25,000	07/15
232 HOUSING ASSISTANCE FUND	601,431	25,298	382,338	57,356	187,036	07/15
238 UDAG	177,024	12,462	22,201	46,441	120,845	07/15
240 COURT COMPUTERIZATION	63,005	39,111	36,963	0	65,153	07/15
242 C.O.M./LAW ENFORCEMENT TRUST	1,916	18,150	0	9,197	10,869	07/15
243 LAW ENFRCMNT MNDTRY DRUG FINE	149,198	86,952	33,899	3,098	199,153	07/15
245 PROBATION SERVICES	268,445	74,693	72,512	0	270,626	07/15
246 TERMINATION PAY FUND	75,044	500,000	519,550	0	55,495	07/15
247 INDIGENT DRIVER ALCOHOL/TRTMT	5,197	10,527	2,087	0	13,637	07/15
248 ENFORCEMENT/EDUCATION FUND	54,814	8,921	1,944	0	61,791	07/15
249 CIVIC DEVELOPMENT (HOTEL)	243,752	191,733	87,002	31,984	316,499	07/15
250 MUNICIPAL COURT	328,795	966,978	862,614	9,093	424,066	07/15
251 POLICE GRANT FUND	184,947	42,930	26,721	33,176	167,980	07/15
252 COURT IDIAM FUND	31,698	3,761	0	0	35,459	07/15
253 COURT SPECIAL PROJECTS FUND	189,030	79,457	62,140	0	206,346	07/15
254 HOME PROGRAM	31,331	76,134	77,530	0	29,935	07/15
257 POOL FUND	17,946	0	0	0	17,946	07/15
258 NEIGHBORHOOD STABILIZATION PRG	111,095	68,892	24,837	0	155,150	07/15
260 NUISANCE ABATEMENT FUND	273,530	1,078,863	247,235	26,700	1,078,457	07/15
261 HUD SECTION 108 LOAN FUND	1,762	0	0	0	1,762	07/15
262 SENIOR CITIZENS LEVY FUND	1	349,176	310,837	0	38,340	07/15
305 GENERAL BOND RETIREMENT	8,642	1,484,105	392,065	0	1,100,682	07/15
325 SPECIAL ASSMNT BOND-RETIREMENT	255,028	435,824	51,865	0	638,987	07/15
340 EAST END-SOUTH TOWNE BLVD TIF	362,305	241,787	76,543	0	527,548	07/15
345 DOWNTOWN TIF DEBT SERVICE FUND	21,621	6,497	0	0	28,119	07/15
350 AERONCA TIF FUND	4,423	0	0	0	4,423	07/15
355 AIRPORT-RIVERFRONT TIF	5,385	965	0	0	6,350	07/15
360 MILLER RD NORTH TIF	64,371	4,771	0	0	69,142	07/15
365 MILLER RD SOUTH TIF	0	0	0	0	0	07/15
370 TOWNE MALL-HOSPITAL TIF	176,622	299,146	257,594	0	218,174	07/15
371 RENAISSANCE NORTH TIF	97,762	113,869	80,541	0	131,090	07/15
372 RENAISSANCE SOUTH TIF	61,869	79,810	21,077	0	120,602	07/15
373 SAWYER MILL TIF	0	0	0	0	0	07/15
374 MANCHESTER RD TIF (WARREN)	378	0	0	0	378	07/15
375 GREENTREE INDUSTRIAL PARK TIF	0	77,724	0	0	77,724	07/15
376 MADE INDUSTRIAL PARK TIF	287	432	0	0	719	07/15
377 SOUTH YANKEE ROAD TIF	22,813	202	0	0	23,015	07/15
415 STORM WATER CAPITAL RESERVE	1,087,717	800,017	207,981	1,292,330	387,423	07/15
429 COMMUNITY DEVELOPMENT ACT 1974	(137,639)	438,764	197,756	56,208	47,161	07/15
480 EAST END DEVELOPMENT	118,413	501	0	0	118,915	07/15
481 DOWNTOWN IMPROVEMENTS	402,692	2,254,443	2,134,482	0	522,652	07/15
485 ECONOMIC DEVL P BOND SERVICE	0	1,965,000	1,400,000	0	565,000	07/15
492 AIRPORT IMPROVEMENT	235,651	181,066	173,925	134,080	108,712	07/15

FUND BALANCES as of JULY 31, 2015

Fund Description	Beg Balance	Revenues	Expenditures	Encumbrance	End Balance	As of Date
494 WATER CAPITAL RESERVE	1,631,499	2,621,509	1,989,826	3,230,960	(967,778)	07/15
495 SEWER CAPITAL RESERVE	3,134,537	1,280,816	1,263,439	2,670,793	481,121	07/15
498 COMPUTER REPLACEMENT FUND	2,011,058	66,766	86,000	22,886	1,968,939	07/15
499 PROPERTY DEVELOPMENT	401,362	64,806	53,067	84,676	328,425	07/15
510 WATER FUND	2,264,304	4,304,754	4,733,658	431,133	1,404,267	07/15
515 STORM WATER FUND	861,983	1,073,839	1,368,134	28,500	539,188	07/15
520 SANITARY SEWER	3,148,591	4,989,312	4,966,332	355,935	2,815,636	07/15
525 AIRPORT FUND	213,392	222,877	167,078	48,102	221,089	07/15
530 TRANSIT SYSTEM	261,670	868,978	785,232	20,000	325,416	07/15
545 GOLF COURSE FUND	43,283	0	883	0	42,400	07/15
546 WELLFIELD PROTECTION	1,919,867	287,490	229,668	1,024,875	952,813	07/15
555 SOLID WASTE DISPOSAL	429,642	1,791,405	1,814,751	1,064,064	(657,769)	07/15
605 MUNICIPAL GARAGE FUND	4,795,935	1,858,738	1,381,174	240,787	5,032,711	07/15
661 EMPLOYEE BENEFITS FUND	1,198,705	2,754,548	4,068,107	31,853	(146,708)	07/15
725 POLICE RELIEF & PENSION	98,215	722,393	610,577	0	210,031	07/15
726 FIRE RELIEF & PENSION	54,055	809,464	697,648	0	165,871	07/15
736 COMMUNITY DVLPMNT ACT ESCROW	575,889	13,590	96	0	589,383	07/15
874 2010 LEFFERSON RD SEWER	1,475	0	0	0	1,475	07/15
875 2011 SIDEWALK CURB & GUTTER	0	18,940	0	0	18,940	07/15
876 MAIN STREET SPECIAL ASSESSMENT	147,341	0	0	0	147,341	07/15
878 SEWER CONNECTION SPEC ASSESS	0	0	0	0	0	07/15
880 CENTRAL AVE SIDEWALK CURB GU	0	0	0	118,442	(118,442)	07/15
881 2014 SWCG PROGRAM	0	0	0	0	0	07/15



AUGUST SUMMARY

**GENERAL FUND
INCOME TAX FUND
PUBLIC SAFETY LEVY FUND
AUTO & GAS TAX FUND**

2015

August 2015 Financial Report Statistics

Key Statistics:

- City Income taxes are up \$590,704 (August 2015 YTD) compared to the August 2014 YTD receipts. The 2015 income tax revenue budget is \$17,864,442, which is 1.5% higher than the 2014 budget. The amount collected through August 2015 represents 72% of the amount budgeted.
- There are a handful of General Fund revenue line items that are behind projections. Towing/Impound fees are budgeted to collect \$160,486 so far we have collected \$54,796 which is only 34% of the projection. Building permits/licenses is budgeted at \$368,460 we have collected \$172,532 which is only 47% of the projection. Red light camera fees are budgeted at \$202,000 and we have collected \$35,856 which is 18% of the projection.
- Salary reimbursements for the Community Development Division are behind due to timing issues of grant revenue. \$122,379 has been received of the total \$378,260 budget.
- The 2015 General Fund budget had expenditures exceeding revenue. The major contributor of this deficit spending is due to transfers out and a loan of \$1,245,500 related to Project 116 (\$695,000 will be reimbursed by grants as the project expenses occur).
- The General Fund balance as of July 31, 2015 is \$4.78 million. We are currently at 17.6% fund balance reserve. The fund balance at year end is anticipated to be 14.6%.
- Auto & Gas Tax Fund expenditures appear to be lower in 2015 than the two previous years – this is due to encumbrances which are included in 2013 and 2014 (largest is for road salt - \$305,000 in 2014).
- We anticipate the Termination Pay Fund will require additional funds before the end of the year. We have received notification that several employees with significant leave balances plan to retire. The current balance in this fund is \$46,776. We are anticipating approximately \$155,000 in expenditures by the end of November.

**GENERAL FUND
AUGUST**

	2015		2014		2013		
	AUGUST	% of	AUGUST	%	AUGUST	%	
	Budget	YTD Actual	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	7,654,759	7,654,759					
<u>REVENUES</u>							
Property Taxes	2,579,431	1,987,204	77%	2,120,857	82%	1,905,300	75%
Licenses and Permits	371,180	173,815	47%	193,550	66%	205,158	64%
Intergovernmental	1,126,572	840,764	75%	1,626,569	78%	1,679,588	66%
Charges for Services	4,305,604	2,876,467	67%	3,048,614	71%	3,279,990	72%
Fines and Forfeitures	211,605	40,430	19%	129,123	73%	146,438	69%
Interest Income	50,102	45,975	92%	250	2%	5,810	203%
Rentals and Leases	60,709	53,717	88%	38,530	52%	43,071	74%
Miscellaneous Income	1,150,501	529,939	46%	726,922	59%	1,012,837	71%
Transfer from PS Levy	3,025,000	2,149,947	71%	2,100,000	70%	2,550,000	75%
Transfer from City Tax	12,080,000	8,424,307	70%	8,165,921	69%	7,452,927	67%
Transfers-In	2,544,131	1,459,794	57%	1,818,771	60%	1,374,601	66%
TOTAL REVENUES	27,504,835	18,582,358	68%	19,969,108	70%	19,655,721	70%
<u>EXPENDITURES</u>							
Personal Services	21,501,953	13,480,106	63%	14,319,553	66%	14,755,623	65%
Contractual Services	5,241,518	2,673,833	51%	3,036,883	63%	3,272,773	68%
Commodities	503,969	311,288	62%	308,687	66%	387,668	76%
Capital Outlay	681,514	475,170	70%	314,103	63%	341,604	65%
Transfers-Out	3,275,500	2,750,000	84%	0	0%	79,200	8%
Loans	0	1,245,500		0	0%	1,259,734	175%
Total Expenditures	31,204,454	20,935,897	67%	17,979,226	66%	20,096,602	67%
REVENUES OVER (UNDER)							
EXPENDITURES	(3,699,619)	(2,353,538)					
Less Previous Year Encumbrances	0	(520,165)					
ENDING CASH BALANCE	3,955,140	4,781,056					

**GENERAL FUND
AUGUST**

	2015		2014		2013		
	AUGUST	% of	AUGUST	%	AUGUST	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
<u>DEPARTMENTAL EXPENSE</u>							
<i>City Council</i>	178,654	75,251	42%	81,014	57%	142,558	78%
<i>City Manager</i>	328,172	172,344	53%	161,215	63%	154,638	65%
<i>Economic Development</i>	424,272	226,933	53%	240,810	69%	218,511	73%
Finance Adm.	222,244	149,317	67%	141,325	68%	150,068	70%
Treasury	203,616	113,245	56%	122,096	64%	128,048	67%
Information Systems	487,517	282,841	58%	247,933	61%	365,355	72%
Purchasing	52,530	30,171	57%	32,493	66%	37,275	70%
<i>Total Finance</i>	<u>965,907</u>	<u>575,574</u>	<u>60%</u>	<u>543,847</u>	<u>64%</u>	<u>680,747</u>	<u>70%</u>
Law	437,061	275,428	63%	275,737	62%	251,865	61%
Personnel	318,734	174,700	55%	179,878	63%	209,908	71%
<i>Total Law</i>	<u>755,795</u>	<u>450,129</u>	<u>60%</u>	<u>455,615</u>	<u>62%</u>	<u>461,772</u>	<u>0.6537</u>
Public Safety Adm.	154,302	83,739	54%	0		0	
Fire Adm.	382,646	146,607	38%	145,985	65%	145,112	64%
Fire Operations	7,910,504	4,989,112	63%	5,431,966	67%	5,348,639	64%
Fire Preventon/Training	274,330	158,848	58%	153,599	65%	153,562	65%
Police Adm.	524,207	295,686	56%	197,272	56%	199,327	56%
Criminal Investigation	1,519,085	1,084,587	71%	1,176,724	69%	1,207,014	68%
Uniform Patrol	6,640,211	3,985,762	60%	4,605,502	66%	4,666,403	66%
Police Services	344,250	194,281	56%	205,069	65%	214,516	65%
Police & Fire Dispatch	1,079,810	717,746	66%	660,389	65%	778,382	67%
Jail Management	1,222,825	843,196	69%	809,943	72%	831,198	74%
School Crossing Guards	0	0		0		(12,344)	
<i>Total Public Safety</i>	<u>20,052,170</u>	<u>12,499,566</u>	<u>62%</u>	<u>13,386,450</u>	<u>67%</u>	<u>13,531,810</u>	<u>66%</u>

**GENERAL FUND
AUGUST**

	2015			2014		2013	
	AUGUST	% of	AUGUST	%	AUGUST	%	
	YTD	Actual	YTD	YTD of	YTD	YTD of	
Budget	Actual	Budget	Actual	Actual	Actual	Actual	
<u>DEPARTMENTAL EXPENSE</u>							
Community Rev. Admin.	110,321	66,808	61%	129,390	79%	130,523	67%
Community Center	110,000	84,073	76%	78,455	62%	128,474	61%
Community Development	363,816	298,223	82%	237,834	67%	310,172	66%
Building Inspection	314,477	130,934	42%	168,150	62%	166,606	65%
Building Maintenance	359,614	199,392	55%	233,539	64%	232,242	66%
Planning	273,239	110,708	41%	117,048	62%	219,291	71%
Neighborhood Improvement	0	0		0	0%	38,198	67%
<i>Total Community Revit.</i>	<i>1,531,467</i>	<i>890,138</i>	<i>58%</i>	<i>964,416</i>	<i>65%</i>	<i>1,225,505</i>	<i>66%</i>
Engineering	509,844	288,797	57%	360,917	69%	389,839	66%
Street Lighting	780,453	481,114	62%	440,079	67%	488,698	68%
Recreation	25,000	10,924	44%	0		0	
Parks Maintenance	739,267	529,046	72%	544,653	75%	533,445	74%
<i>Total Public Works</i>	<i>2,054,564</i>	<i>1,309,881</i>	<i>64%</i>	<i>1,345,649</i>	<i>71%</i>	<i>1,411,983</i>	<i>70%</i>
<i>Non-Departmental</i>	<i>1,637,953</i>	<i>740,581</i>	<i>45%</i>	<i>800,210</i>	<i>50%</i>	<i>930,145</i>	<i>62%</i>
<i>Transfer-Out</i>	<i>3,275,500</i>	<i>2,750,000</i>	<i>84%</i>	<i>0</i>	<i>0%</i>	<i>79,200</i>	<i>8%</i>
<i>Loan to Other Funds</i>	<i>0</i>	<i>1,245,500</i>		<i>0</i>	<i>0%</i>	<i>1,259,734</i>	<i>175%</i>
GRAND TOTAL	31,204,454	20,935,897	67%	17,979,226	66%	20,096,602	67%

**PUBLIC SAFETY LEVY FUND
AUGUST**

	2015			2014		2013	
	AUGUST	% of	AUGUST	%	AUGUST	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	33,499		33,499				
<u>REVENUES</u>							
Public Safety Income Tax	2,894,932	2,149,947	74%	2,055,863	70%	2,015,286	70%
TOTAL REVENUES	2,894,932	2,149,947	74%	2,055,863	70%	2,015,286	70%
<u>EXPENDITURES</u>							
Transfers-Out	3,025,000	2,149,947	71%	2,100,000	70%	2,550,000	75%
TOTAL EXPENDITURES	3,025,000	2,149,947	71%	2,100,000	70%	2,550,000	75%
REVENUES OVER (UNDER) EXPENDITURES	(130,068)	0					
ENDING CASH BALANCE	(96,569)	33,499					

**CITY INCOME TAX FUND
AUGUST**

	2015		2014		2013		
	AUGUST	% of	AUGUST	%	AUGUST	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
BEG. CASH BALANCE (1/1)	33,835	33,835					
<u>REVENUES</u>							
Income Tax	17,864,442	12,925,881	72%	12,335,177	70%	11,845,163	69%
TOTAL REVENUES	17,864,442	12,925,881	72%	12,335,177	70%	11,845,163	69%
<u>EXPENDITURES</u>							
Personal Services	517,360	306,330	59%	326,609	67%	319,544	65%
Contractual Services	113,605	110,343	97%	88,614	62%	70,443	73%
Commodities	4,000	3,377	84%	3,465	65%	2,046	68%
Capital Outlay	0	0		0		839	100%
Transfers-Out	17,201,000	12,514,501	73%	11,922,736	70%	11,464,399	70%
TOTAL EXPENDITURES	17,835,965	12,934,552	73%	12,341,423	70%	11,857,271	69%
REVENUES OVER (UNDER) EXPENDITURES	28,477	(8,670)					
Less Previous Year Encumbrances	0	(164)					
ENDING CASH BALANCE	62,312	25,000					
UNENCUMBERED BALANCE	62,312	25,000					

INCOME TAX REVENUE HISTORY (1.5%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
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				17,864,442	1.37%
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%
2005	1,247,016	3,573,539	4,950,797	6,748,564	8,620,186	9,611,928	11,203,864	12,607,571	13,762,802	15,470,913	16,845,362	17,949,152	-1.42%

PUBLIC SAFETY LEVY HISTORY (0.25%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2015	306,561	569,542	799,883	1,202,311	1,428,307	1,634,197	1,892,772	2,149,947				2,894,932	-1.44%
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

TYD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
2015	0	297,569	1,689,332	1,900,050	1,900,176	1,904,979	2,120,537	2,590,137				3,573,911	
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%

**AUTO & GAS TAX FUND
AUGUST**

	2015			2014		2013	
	AUGUST	% of	AUGUST	%	AUGUST	%	
	Budget	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual
BEG. CASH BALANCE (1/1)	706,910	706,910					
<u>REVENUES</u>							
Gasoline Tax	1,482,680	1,007,231	68%	956,318	65%	948,988	66%
County Vehicle License	339,370	225,606	66%	224,612	58%	203,753	69%
County License Renewal Fee	16,493	18,918	115%	20,201	79%	18,562	77%
Motor Vehicle Permissive Tax	225,000	119,942	53%	156,684	100%	151,961	49%
Municipal Motor Vehicle Lic. Tax	308,987	212,425	69%	214,687	68%	198,870	67%
Interest Income	4,500	4,366	97%	43	8%	895	212%
Radio Charges	62,058	0	0%	60,479	100%	30,957	50%
Radio Depreciation	25,265	0	0%	24,756	100%	12,633	50%
Miscellaneous Income	9,500	548	6%	3,887	74%	8,914	102%
Transfer from General Fund	0	400,000		0		0	
Transfer from City Income Tax	406,000	324,800	80%	264,000	80%	160,000	80%
TOTAL REVENUES	2,879,853	2,313,837	80%	1,925,667	70%	1,735,532	65%
<u>EXPENDITURES</u>							
Personal Services	1,224,254	720,904	59%	749,401	68%	745,829	67%
Contractual Services	724,305	403,262	56%	551,376	81%	571,280	75%
Commodities	789,503	254,710	32%	648,872	57%	501,569	73%
Capital Outlay	479,877	290,596	61%	513,512	67%	519,051	73%
Total Expenditures	3,217,939	1,669,472	52%	2,463,160	67%	2,337,729	71%
REVENUES OVER (UNDER)							
EXPENDITURES	(338,086)	644,365					
Less Previous Yr. Encumbrances	0	(669,247)					
ENDING CASH BALANCE	368,824	682,028					
<u>DIVISION EXPENSE</u>							
Electronic Maintenance	586,125	248,482	42%	412,448	62%	421,125	62%
Street Maintenance	2,166,438	1,103,835	51%	1,628,964	64%	1,537,494	74%
Grounds Maintenance	465,376	317,155	68%	421,749	89%	379,110	74%
TOTAL EXPENDITURES	3,217,939	1,669,472	52%	2,463,160	67%	2,337,729	71%

FUND BALANCES as of AUGUST 31, 2015

Fund Description	Beg Balance	Revenues	Expenditures	Encumbrance	End Balance	As of Date
100 GENERAL FUND	7,654,759	18,582,358	21,456,062	497,554	4,781,056	08/15
200 PUBLIC SAFETY LEVY FUND	33,499	2,149,947	2,149,947	0	33,499	08/15
210 AUTO AND GAS TAX	706,910	2,313,837	2,338,719	260,091	682,028	08/15
215 CONSERVANCY	51,716	45,782	124,370	0	(26,872)	08/15
220 CAPITAL IMPROVEMENT FUND	926	3,235,762	4,039,579	3,018,995	(802,892)	08/15
225 AQUISITION FOR PARKS	74,347	0	0	0	74,347	08/15
228 HEALTH FUND	51,921	320,114	243,815	0	128,221	08/15
229 EMS FUND	73,708	0	17,260	6,460	56,448	08/15
230 CITY INCOME TAX	33,835	15,075,829	15,084,663	2,637	25,000	08/15
232 HOUSING ASSISTANCE FUND	601,431	25,298	439,765	57,356	186,965	08/15
238 UDAG	177,024	14,384	68,642	46,441	122,767	08/15
240 COURT COMPUTERIZATION	63,005	44,375	36,963	0	70,417	08/15
242 C.O.M./LAW ENFORCEMENT TRUST	1,916	18,150	9,227	6,077	10,839	08/15
243 LAW ENFRCMNT MNDTRY DRUG FINE	149,198	93,162	41,929	3,098	200,432	08/15
245 PROBATION SERVICES	268,445	84,826	82,479	0	270,792	08/15
246 TERMINATION PAY FUND	75,044	500,000	528,269	0	46,776	08/15
247 INDIGENT DRIVER ALCOHOL/TRTMT	5,197	11,579	2,087	0	14,689	08/15
248 ENFORCEMENT/EDUCATION FUND	54,814	9,625	7,171	4,434	57,267	08/15
249 CIVIC DEVELOPMENT (HOTEL)	243,752	214,524	180,189	25,101	278,088	08/15
250 MUNICIPAL COURT	328,795	1,094,883	994,966	9,093	428,713	08/15
251 POLICE GRANT FUND	184,947	43,107	59,729	33,176	168,325	08/15
252 COURT IDIAM FUND	31,698	4,377	0	0	36,076	08/15
253 COURT SPECIAL PROJECTS FUND	189,030	90,240	62,140	0	217,130	08/15
254 HOME PROGRAM	31,331	77,371	77,530	0	31,171	08/15
257 POOL FUND	17,946	0	17,946	17,946	0	08/15
258 NEIGHBORHOOD STABILIZATION PRG	111,095	69,323	27,938	0	152,479	08/15
260 NUISANCE ABATEMENT FUND	273,530	1,078,863	418,492	26,700	933,900	08/15
261 HUD SECTION 108 LOAN FUND	1,762	0	0	0	1,762	08/15
262 SENIOR CITIZENS LEVY FUND	1	349,176	349,176	0	0	08/15
305 GENERAL BOND RETIREMENT	8,642	1,673,905	392,065	0	1,290,482	08/15
325 SPECIAL ASSMNT BOND-RETIREMENT	255,028	435,824	51,865	0	638,987	08/15
340 EAST END-SOUTH TOWNE BLVD TIF	362,305	241,787	76,543	0	527,548	08/15
345 DOWNTOWN TIF DEBT SERVICE FUND	21,621	6,497	0	0	28,119	08/15
350 AERONCA TIF FUND	4,423	0	0	0	4,423	08/15
355 AIRPORT-RIVERFRONT TIF	5,385	965	0	0	6,350	08/15
360 MILLER RD NORTH TIF	64,371	4,771	0	0	69,142	08/15
365 MILLER RD SOUTH TIF	0	0	0	0	0	08/15
370 TOWNE MALL-HOSPITAL TIF	176,622	299,146	257,594	0	218,174	08/15
371 RENAISSANCE NORTH TIF	97,762	113,869	80,541	0	131,090	08/15
372 RENAISSANCE SOUTH TIF	61,869	79,810	21,077	0	120,602	08/15
373 SAWYER MILL TIF	0	0	0	0	0	08/15
374 MANCHESTER RD TIF (WARREN)	378	0	0	0	378	08/15
375 GREENTREE INDUSTRIAL PARK TIF	0	77,724	0	0	77,724	08/15
376 MADE INDUSTRIAL PARK TIF	287	432	0	0	719	08/15
377 SOUTH YANKEE ROAD TIF	22,813	202	0	0	23,015	08/15
415 STORM WATER CAPITAL RESERVE	1,087,717	914,988	1,500,311	1,236,302	502,394	08/15
429 COMMUNITY DEVELOPMENT ACT 1974	(137,639)	438,775	277,971	44,980	23,165	08/15
480 EAST END DEVELOPMENT	118,413	606	0	0	119,019	08/15
481 DOWNTOWN IMPROVEMENTS	402,692	2,260,327	2,136,614	0	526,406	08/15
485 ECONOMIC DEVL P BOND SERVICE	0	1,965,010	1,465,000	4,447	500,010	08/15
492 AIRPORT IMPROVEMENT	235,651	181,066	308,005	134,080	108,712	08/15

FUND BALANCES as of AUGUST 31, 2015

Fund Description	Beg Balance	Revenues	Expenditures	Encumbrance	End Balance	As of Date
494 WATER CAPITAL RESERVE	1,631,499	3,516,753	5,404,806	2,106,694	(256,554)	08/15
495 SEWER CAPITAL RESERVE	3,134,537	1,710,057	3,958,914	2,499,759	885,681	08/15
498 COMPUTER REPLACEMENT FUND	2,011,058	76,260	122,817	28,953	1,964,501	08/15
499 PROPERTY DEVELOPMENT	401,362	77,462	153,677	98,383	325,147	08/15
510 WATER FUND	2,264,304	5,023,273	5,642,492	441,702	1,645,085	08/15
515 STORM WATER FUND	861,983	1,223,367	1,569,581	26,831	515,769	08/15
520 SANITARY SEWER	3,148,591	5,738,529	5,880,882	353,107	3,006,237	08/15
525 AIRPORT FUND	213,392	254,134	220,264	42,269	247,262	08/15
530 TRANSIT SYSTEM	261,670	963,923	866,915	20,000	358,678	08/15
545 GOLF COURSE FUND	43,283	0	883	0	42,400	08/15
546 WELLFIELD PROTECTION	1,919,867	550,518	1,303,035	1,001,438	1,167,350	08/15
555 SOLID WASTE DISPOSAL	429,642	2,038,816	2,885,627	1,058,552	(417,169)	08/15
605 MUNICIPAL GARAGE FUND	4,795,935	2,152,293	1,745,581	239,295	5,202,647	08/15
661 EMPLOYEE BENEFITS FUND	1,198,705	3,862,672	4,211,960	28,668	849,417	08/15
725 POLICE RELIEF & PENSION	98,215	794,386	682,570	0	210,031	08/15
726 FIRE RELIEF & PENSION	54,055	893,396	781,580	0	165,871	08/15
736 COMMUNITY DVLPMNT ACT ESCROW	575,889	17,253	96	0	593,046	08/15
874 2010 LEFFERSON RD SEWER	1,475	0	0	0	1,475	08/15
875 2011 SIDEWALK CURB & GUTTER	0	18,940	0	0	18,940	08/15
876 MAIN STREET SPECIAL ASSESSMENT	147,341	0	0	0	147,341	08/15
878 SEWER CONNECTION SPEC ASSESS	0	0	0	0	0	08/15
880 CENTRAL AVE SIDEWALK CURB GU	0	0	0	118,442	(118,442)	08/15
881 2014 SWCG PROGRAM	0	0	0	0	0	08/15



SEPTEMBER SUMMARY

**GENERAL FUND
INCOME TAX FUND
PUBLIC SAFETY LEVY FUND
AUTO & GAS TAX FUND**

2015

September 2015 Financial Report Statistics

Key Statistics:

- City Income taxes are up \$532K (September 2015 YTD) compared to the September 2014 YTD receipts. The Public Safety Levy is also up \$84K for the same time period. The 2015 income tax revenue budget is \$17,864,442, which is 1.5% higher than the 2014 budget. We are currently on target to meet our income tax revenue budget. The amount collected through September 2015 is 79% of the amount budgeted.
- As discussed last month, there are a handful of General Fund revenue line items that are behind projections.

<u>Revenue</u>	<u>Budget</u>	<u>Actual</u>	
Building permits	\$368,460	\$172,532	54% collected
Towing/Impound	\$160,486	\$65,057	41% collected
Red Light fines	\$202,000	\$36,307	18% collected – do not anticipate more
Com. Development	\$378,260	\$164,677	Grant timing issues

- Overall, the 2015 General Fund budget had expenditures exceeding revenue (\$2.5M) due to loans to other funds (\$2.9M). The majority of these loans are not anticipated to be paid back until next year.
- The General Fund balance as of July 31, 2015 is \$4.6 million. We are currently at 17.3% fund balance reserve. The fund balance at year end is anticipated to be 14.6%.
- Auto & Gas Tax Fund expenditures appear to be lower in 2015 than the two previous years – this is due to encumbrances which are included in 2013 and 2014 (largest is for road salt - \$305,000 in 2014).
- We anticipate the Termination Pay Fund will require additional funds before the end of the year. We have received notification that several employees with significant leave balances plan to retire. The current balance in this fund is \$2,822. We are anticipating approximately \$155,000 in expenditures by the end of November.

**GENERAL FUND
SEPTEMBER**

	2015		2014		2013		
	SEPTEMBER	% of	SEPTEMBER	%	SEPTEMBER	%	
	Budget	YTD Actual	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	7,654,759	7,654,759					
<u>REVENUES</u>							
Property Taxes	2,579,431	2,467,456	96%	2,586,418	100%	2,543,508	100%
Licenses and Permits	371,180	200,837	54%	222,257	76%	233,354	73%
Intergovernmental	1,126,572	1,060,725	94%	1,694,881	81%	1,943,120	76%
Charges for Services	4,305,604	3,034,176	70%	3,224,129	75%	3,452,949	76%
Fines and Forfeitures	211,605	41,536	20%	147,424	83%	164,399	78%
Interest Income	50,102	51,292	102%	(290)	-2%	2,561	90%
Rentals and Leases	60,709	59,275	98%	54,749	74%	45,752	78%
Miscellaneous Income	1,150,501	573,156	50%	757,252	61%	1,150,582	81%
Transfer from PS Levy	3,025,000	2,351,881	78%	2,100,000	70%	2,550,000	75%
Transfer from City Tax	12,080,000	9,060,019	75%	8,822,010	74%	8,094,845	73%
Transfers-In	2,544,131	1,696,555	67%	2,091,763	69%	1,646,823	79%
TOTAL REVENUES	27,504,835	20,596,907	75%	21,700,594	76%	21,827,893	77%
<u>EXPENDITURES</u>							
Personal Services	21,501,953	15,091,619	70%	16,015,809	74%	16,547,200	73%
Contractual Services	5,241,518	3,054,501	58%	3,329,589	69%	3,570,287	75%
Commodities	503,969	362,738	72%	335,286	71%	413,663	82%
Capital Outlay	681,514	590,147	87%	353,339	71%	426,360	81%
Transfers-Out	3,275,500	1,000,000	31%	0	0%	959,100	99%
Loans	0	2,995,500		0	0%	439,734	61%
Total Expenditures	31,204,454	23,094,505	74%	20,034,023	74%	22,356,343	74%
REVENUES OVER (UNDER)							
EXPENDITURES	(3,699,619)	(2,497,598)					
Less Previous Year Encumbrances	0	(520,165)					
ENDING CASH BALANCE	3,955,140	4,636,996					

**GENERAL FUND
SEPTEMBER**

	2015			2014		2013	
	SEPTEMBER	% of	SEPTEMBER	%	SEPTEMBER	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
<u>DEPARTMENTAL EXPENSE</u>							
<i>City Council</i>	178,654	83,884	47%	89,755	64%	152,490	84%
<i>City Manager</i>	328,172	197,035	60%	181,897	71%	172,408	72%
<i>Economic Development</i>	424,272	257,394	61%	263,677	76%	242,271	81%
Finance Adm.	222,244	163,899	74%	156,672	75%	164,466	76%
Treasury	203,616	126,759	62%	137,673	72%	142,906	74%
Information Systems	487,517	335,223	69%	281,017	70%	405,468	80%
Purchasing	52,530	34,456	66%	35,606	72%	41,188	77%
<i>Total Finance</i>	965,907	660,336	68%	610,969	72%	754,028	78%
Law	437,061	325,269	74%	305,386	68%	280,361	68%
Personnel	318,734	186,525	59%	195,045	69%	226,172	76%
<i>Total Law</i>	755,795	511,794	68%	500,431	68%	506,533	0.7171
Public Safety Adm.	154,302	94,973	62%	0		0	
Fire Adm.	382,646	164,304	43%	163,380	73%	163,495	72%
Fire Operations	7,910,504	5,599,626	71%	6,076,992	75%	6,019,364	72%
Fire Preventon/Training	274,330	173,394	63%	172,127	72%	173,647	73%
Police Adm.	524,207	330,313	63%	219,161	62%	221,450	62%
Criminal Investigation	1,519,085	1,208,259	80%	1,309,049	76%	1,345,902	76%
Uniform Patrol	6,640,211	4,552,850	69%	5,130,412	74%	5,268,315	74%
Police Services	344,250	217,485	63%	229,825	73%	242,910	74%
Police & Fire Dispatch	1,079,810	807,574	75%	744,205	73%	874,714	76%
Jail Management	1,222,825	910,050	74%	874,986	78%	904,970	80%
School Crossing Guards	0	0		0		(12,344)	
<i>Total Public Safety</i>	20,052,170	14,058,828	70%	14,920,136	74%	15,202,423	74%

**GENERAL FUND
SEPTEMBER**

	2015		2014		2013		
	SEPTEMBER	% of	SEPTEMBER	%	SEPTEMBER	%	
	YTD	Actual	YTD	YTD of	YTD	YTD of	
Budget	Actual	Budget	Actual	Actual	Actual	Actual	
<u>DEPARTMENTAL EXPENSE</u>							
Community Rev. Admin.	110,321	75,813	69%	138,073	84%	137,766	71%
Community Center	110,000	109,073	99%	112,286	89%	148,179	70%
Community Development	363,816	335,061	92%	266,392	75%	348,968	74%
Building Inspection	314,477	150,769	48%	189,584	70%	181,160	70%
Building Maintenance	359,614	224,495	62%	273,734	75%	249,591	71%
Planning	273,239	120,197	44%	128,435	68%	244,194	79%
Neighborhood Improvement	0	0		0	0%	42,748	75%
<i>Total Community Revit.</i>	<i>1,531,467</i>	<i>1,015,409</i>	<i>66%</i>	<i>1,108,503</i>	<i>75%</i>	<i>1,352,605</i>	<i>73%</i>
Engineering	509,844	321,374	63%	397,157	76%	429,296	73%
Street Lighting	780,453	546,328	70%	496,942	75%	547,755	76%
Recreation	25,000	12,708	51%	0		0	
Parks Maintenance	739,267	578,896	78%	587,983	81%	577,315	80%
<i>Total Public Works</i>	<i>2,054,564</i>	<i>1,459,305</i>	<i>71%</i>	<i>1,482,083</i>	<i>78%</i>	<i>1,554,366</i>	<i>77%</i>
<i>Non-Departmental</i>	<i>1,637,953</i>	<i>855,020</i>	<i>52%</i>	<i>876,571</i>	<i>54%</i>	<i>1,020,386</i>	<i>68%</i>
<i>Transfer-Out</i>	<i>3,275,500</i>	<i>1,000,000</i>	<i>31%</i>	<i>0</i>	<i>0%</i>	<i>959,100</i>	<i>99%</i>
<i>Loan to Other Funds</i>	<i>0</i>	<i>2,995,500</i>		<i>0</i>	<i>0%</i>	<i>439,734</i>	<i>61%</i>
GRAND TOTAL	31,204,454	23,094,505	74%	20,034,023	74%	22,356,343	74%

**PUBLIC SAFETY LEVY FUND
SEPTEMBER**

	2015		2014		2013		
	SEPTEMBER	% of	SEPTEMBER	%	SEPTEMBER	%	
	YTD Budget	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	33,499	33,499					
<u>REVENUES</u>							
Public Safety Income Tax	2,894,932	2,351,881	81%	2,267,577	77%	2,231,251	77%
TOTAL REVENUES	2,894,932	2,351,881	81%	2,267,577	77%	2,231,251	77%
<u>EXPENDITURES</u>							
Transfers-Out	3,025,000	2,351,881	78%	2,100,000	70%	2,550,000	75%
TOTAL EXPENDITURES	3,025,000	2,351,881	78%	2,100,000	70%	2,550,000	75%
REVENUES OVER (UNDER) EXPENDITURES	(130,068)	0					
ENDING CASH BALANCE	(96,569)	33,499					

**CITY INCOME TAX FUND
SEPTEMBER**

	2015			2014		2013	
	SEPTMBER	% of	SEPTMBER	%	SEPTMBER	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
Budget							
BEG. CASH BALANCE (1/1)	33,835	33,835					
<u>REVENUES</u>							
Income Tax	17,864,442	14,137,482	79%	13,605,463	77%	13,149,218	77%
TOTAL REVENUES	17,864,442	14,137,482	79%	13,605,463	77%	13,149,218	77%
<u>EXPENDITURES</u>							
Personal Services	517,360	340,656	66%	365,453	75%	358,856	73%
Contractual Services	113,605	123,504	109%	100,094	70%	73,189	76%
Commodities	4,000	3,446	86%	3,886	73%	2,102	70%
Capital Outlay	0	0		0		839	100%
Transfers-Out	17,201,000	13,678,274	80%	13,142,211	77%	12,714,882	77%
TOTAL EXPENDITURES	17,835,965	14,145,880	79%	13,611,644	77%	13,149,869	77%
REVENUES OVER (UNDER) EXPENDITURES	28,477	(8,398)					
Less Previous Year Encumbrances	0	(164)					
ENDING CASH BALANCE	62,312	25,272					
UNENCUMBERED BALANCE	62,312	25,272					

INCOME TAX REVENUE HISTORY (1.5%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
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			17,864,442	1.37%
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%
2005	1,247,016	3,573,539	4,950,797	6,748,564	8,620,186	9,611,928	11,203,864	12,607,571	13,762,802	15,470,913	16,845,362	17,949,152	-1.42%

PUBLIC SAFETY LEVY HISTORY (0.25%)

YTD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
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			2,894,932	-1.44%
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

TYD	January	February	March	April	May	June	July	August	September	October	November	December	% increase
												BUDGET	
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			3,573,911	
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%

**AUTO & GAS TAX FUND
SEPTEMBER**

	2015			2014		2013	
	SEPTMBER	% of	SEPTMBER	%	SEPTMBER	%	
	YTD Actual	Actual Budget	YTD Actual	YTD of Actual	YTD Actual	YTD of Actual	
BEG. CASH BALANCE (1/1)	706,910	706,910					
<u>REVENUES</u>							
Gasoline Tax	1,482,680	1,143,500	77%	1,085,673	74%	1,073,116	74%
County Vehicle License	339,370	249,254	73%	249,901	64%	230,726	79%
County License Renewal Fee	16,493	20,482	124%	21,634	84%	20,088	83%
Motor Vehicle Permissive Tax	225,000	119,942	53%	156,684	100%	151,961	49%
Municipal Motor Vehicle Lic. Tax	308,987	237,711	77%	241,006	77%	226,147	76%
Interest Income	4,500	5,194	115%	(7)	-1%	389	92%
Radio Charges	62,058	59,189	95%	60,479	100%	30,957	50%
Radio Depreciation	25,265	23,717	94%	24,756	100%	12,633	50%
Miscellaneous Income	9,500	898	9%	4,962	95%	9,265	106%
Transfer from General Fund	0	400,000		0		0	
Transfer from City Income Tax	406,000	365,400	90%	297,000	90%	180,000	90%
TOTAL REVENUES	2,879,853	2,625,288	91%	2,142,089	77%	1,935,282	73%
<u>EXPENDITURES</u>							
Personal Services	1,224,254	804,491	66%	830,449	75%	829,851	74%
Contractual Services	724,305	428,990	59%	569,224	84%	617,233	81%
Commodities	789,503	496,505	63%	654,654	58%	543,756	79%
Capital Outlay	479,877	327,809	68%	562,628	73%	567,704	80%
Total Expenditures	3,217,939	2,057,795	64%	2,616,955	71%	2,558,544	78%
REVENUES OVER (UNDER)							
EXPENDITURES	(338,086)	567,492					
Less Previous Yr. Encumbrances	0	(669,247)					
ENDING CASH BALANCE	368,824	605,155					
<u>DIVISION EXPENSE</u>							
Electronic Maintenance	586,125	272,153	46%	437,604	66%	465,915	68%
Street Maintenance	2,166,438	1,448,685	67%	1,739,454	68%	1,689,164	81%
Grounds Maintenance	465,376	336,957	72%	439,897	93%	403,466	79%
TOTAL EXPENDITURES	3,217,939	2,057,795	64%	2,616,955	71%	2,558,544	78%

FUND BALANCES as of SEPTEMBER 30, 2015

Fund	Description	Beg Balance	Revenues	Expenditures	Encumbrance	Unencumbered Ending Balance	As of Date
100	GENERAL FUND	7,654,759	20,596,907	23,141,585	473,085	4,636,996	09/15
200	PUBLIC SAFETY LEVY FUND	33,499	2,351,881	2,351,881	0	33,499	09/15
210	AUTO AND GAS TAX	706,910	2,625,288	2,298,336	428,706	605,155	09/15
215	CONSERVANCY	51,716	85,941	125,426	0	12,232	09/15
220	CAPITAL IMPROVEMENT FUND	926	3,649,402	1,290,178	3,033,881	(673,731)	09/15
225	AQUISITION FOR PARKS	74,347	77,600	0	0	151,947	09/15
228	HEALTH FUND	51,921	349,327	276,036	17	125,195	09/15
229	EMS FUND	73,708	0	15,249	6,460	51,999	09/15
230	CITY INCOME TAX	33,835	16,489,363	16,494,905	3,292	25,000	09/15
232	HOUSING ASSISTANCE FUND	601,431	25,298	382,480	57,356	186,894	09/15
238	UDAG	177,024	16,225	22,201	35,248	135,800	09/15
240	COURT COMPUTERIZATION	63,005	49,313	40,611	0	71,707	09/15
242	C.O.M./LAW ENFORCEMENT TRUST	1,916	18,150	9,227	0	10,839	09/15
243	LAW ENFRMNT MNDTRY DRUG FINE	149,198	95,516	39,887	3,098	201,729	09/15
245	PROBATION SERVICES	268,445	93,214	92,536	6	269,118	09/15
246	TERMINATION PAY FUND	75,044	500,000	572,222	0	2,822	09/15
247	INDIGENT DRIVER ALCOHOL/TRTMT	5,197	12,409	2,087	0	15,520	09/15
248	ENFORCEMENT/EDUCATION FUND	54,814	10,413	5,777	4,434	55,017	09/15
249	CIVIC DEVELOPMENT (HOTEL)	243,752	217,660	156,741	23,507	281,163	09/15
250	MUNICIPAL COURT	328,795	1,221,274	1,109,432	10,324	430,314	09/15
251	POLICE GRANT FUND	184,947	47,324	59,897	0	172,374	09/15
252	COURT IDIAM FUND	31,698	5,600	0	0	37,298	09/15
253	COURT SPECIAL PROJECTS FUND	189,030	100,332	62,140	22,901	204,321	09/15
254	HOME PROGRAM	31,331	77,371	77,530	0	31,171	09/15
257	POOL FUND	17,946	0	0	17,946	0	09/15
258	NEIGHBORHOOD STABILIZATION PRG	111,095	69,323	27,938	0	152,479	09/15
260	NUISANCE ABATEMENT FUND	273,530	1,160,560	441,892	32,940	959,258	09/15
261	HUD SECTION 108 LOAN FUND	1,762	0	0	0	1,762	09/15
262	SENIOR CITIZENS LEVY FUND	1	653,797	617,714	0	36,084	09/15
305	GENERAL BOND RETIREMENT	8,642	1,863,705	392,065	0	1,480,282	09/15
325	SPECIAL ASSMNT BOND-RETIREMENT	255,028	625,961	51,865	0	829,124	09/15
340	EAST END-SOUTH TOWNE BLVD TIF	362,305	319,474	98,205	0	583,574	09/15
345	DOWNTOWN TIF DEBT SERVICE FUND	21,621	9,436	0	0	31,058	09/15
350	AERONCA TIF FUND	4,423	0	0	0	4,423	09/15
355	AIRPORT-RIVERFRONT TIF	5,385	1,467	0	0	6,851	09/15
360	MILLER RD NORTH TIF	64,371	8,825	0	0	73,196	09/15
365	MILLER RD SOUTH TIF	0	0	0	0	0	09/15
370	TOWNE MALL-HOSPITAL TIF	176,622	562,637	457,969	0	281,290	09/15
371	RENAISSANCE NORTH TIF	97,762	193,441	138,468	0	152,735	09/15
372	RENAISSANCE SOUTH TIF	61,869	154,413	75,654	0	140,628	09/15
373	SAWYER MILL TIF	0	0	0	0	0	09/15
374	MANCHESTER RD TIF (WARREN)	378	0	0	0	378	09/15
375	GREENTREE INDUSTRIAL PARK TIF	0	210,748	0	0	210,748	09/15
376	MADE INDUSTRIAL PARK TIF	287	876	0	0	1,164	09/15
377	SOUTH YANKEE ROAD TIF	22,813	232	0	0	23,044	09/15
415	STORM WATER CAPITAL RESERVE	1,087,717	1,030,009	330,160	1,170,151	617,415	09/15
429	COMMUNITY DEVELOPMENT ACT 1974	(137,639)	508,128	278,323	44,980	47,186	09/15
480	EAST END DEVELOPMENT	118,413	710	0	0	119,124	09/15
481	DOWNTOWN IMPROVEMENTS	402,692	2,273,823	2,143,575	0	532,940	09/15
485	ECONOMIC DEVL P BOND SERVICE	0	1,965,010	1,464,998	0	500,012	09/15
492	AIRPORT IMPROVEMENT	235,651	181,066	173,925	134,080	108,712	09/15
494	WATER CAPITAL RESERVE	1,631,499	3,765,135	3,345,813	2,061,493	(10,672)	09/15
495	SEWER CAPITAL RESERVE	3,134,537	1,916,360	1,556,660	2,402,323	1,091,914	09/15
498	COMPUTER REPLACEMENT FUND	2,011,058	131,253	95,831	40,472	2,006,008	09/15
499	PROPERTY DEVELOPMENT	401,362	86,640	94,242	104,355	289,404	09/15
510	WATER FUND	2,264,304	5,658,299	5,726,857	413,158	1,782,588	09/15

FUND BALANCES as of SEPTEMBER 30, 2015

Fund	Description	Beg Balance	Revenues	Expenditures	Encumbrance	Unencumbered Ending Balance	As of Date
515	STORM WATER FUND	861,983	1,378,477	1,730,219	24,543	485,698	09/15
520	SANITARY SEWER	3,148,591	6,552,439	6,141,916	287,163	3,271,951	09/15
525	AIRPORT FUND	213,392	285,936	190,146	36,745	272,437	09/15
530	TRANSIT SYSTEM	261,670	1,078,538	1,008,467	20,037	311,703	09/15
545	GOLF COURSE FUND	43,283	0	883	0	42,400	09/15
546	WELLFIELD PROTECTION	1,919,867	574,264	545,124	800,473	1,148,534	09/15
555	SOLID WASTE DISPOSAL	429,642	2,293,083	2,085,570	815,386	(178,231)	09/15
605	MUNICIPAL GARAGE FUND	4,795,935	2,434,134	1,661,633	185,727	5,382,709	09/15
661	EMPLOYEE BENEFITS FUND	1,198,705	4,256,242	4,716,784	48,464	689,699	09/15
725	POLICE RELIEF & PENSION	98,215	997,870	796,876	0	299,209	09/15
726	FIRE RELIEF & PENSION	54,055	1,109,496	908,502	0	255,049	09/15
736	COMMUNITY DVLPMT ACT ESCROW	575,889	19,117	498	0	594,508	09/15
874	2010 LEFFERSON RD SEWER	1,475	0	0	0	1,475	09/15
875	2011 SIDEWALK CURB & GUTTER	0	32,776	0	0	32,776	09/15
876	MAIN STREET SPECIAL ASSESSMENT	147,341	0	0	0	147,341	09/15
878	SEWER CONNECTION SPEC ASSESS	0	0	0	0	0	09/15
880	CENTRAL AVE SIDEWALK CURB GU	0	0	527	117,915	(118,442)	09/15
881	2014 SWCG PROGRAM	0	0	0	0	0	09/15