

Subject: Monthly Financials – April

The following are the items to note when reviewing April's financials:

- Income taxes are at 51% of the budgeted \$6.9M or 50% when including the net effect of 2016 refunds. The gross collections are higher than YTD April 2015 by 10.21%. April and May are our largest collection months.
- Our Real Estate Tax Collections total is \$1,178,869; 46% of budget. We receive 100% of our assessments in April. Assessments include certified past due and assessed charges for water, sewer, stormwater, refuse, sidewalks, street lights and mowing (noxious weeds.)
- The Human Services Levy distribution is also received in April. \$116,289; the same as last year.
- General Fund revenues are 49% of budget and total Non-Enterprise revenues are 50% of budget.
- Total Non-enterprise expenditures are 27% of budget. General Fund expenditures are at 31% of budget. Our capital accounts are 17% of budget.
- No unusual items in the month of April.
- Enterprise Funds:
 - Water revenues and expenditures are approximately 30% and 26% of budget, respectively.
 - Sewer revenues are 33% of budget while expenditures are 23% of budget. 75% of our costs are a result of Dayton and Montgomery County handling our sanitary sewer water treatment; the county is usually a quarter behind in billing.
 - Stormwater revenues are 35% of budget while expenditures are 27%.

Cindy

Financial Reports



**thru the Month of April
Fiscal Year 2016**

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended April 30, 2016
NON-ENTERPRISE FUNDS**

#	Fund Name	Beginning Unencumbered Balance	Encumbrances	Beginning Cash Balance	Y-T-D Total Receipts	Available Funds	Y-T-D Total Disbursements	Ending Cash Balance	Encumbrances	Ending Unencumbered Balance	Change in Cash Balance	Change in Unencumbered Balance
101	General	6,290,420	37,682	6,328,102	4,905,799	11,233,901	4,146,442	7,087,459	720,704	6,366,755	759,357	76,335
205	Refuse	628,029	5,227	633,256	415,122	1,048,378	440,568	607,810	146,783	461,027	(25,446)	(167,002)
208	Bullock Endowment Trust	51,325	-	51,325	80	51,405	-	51,405	-	51,405	80	80
209	MLK Community Recognition	7,506	-	7,506	-	7,506	-	7,506	-	7,506	-	-
211	Smith Memorial Garden Trust	400,000	100	400,100	54,036	454,136	22,754	431,382	25,245	406,137	31,282	6,137
212	Indigent Drivers Alcohol Treatment	24,982	-	24,982	692	25,674	-	25,674	500	25,174	692	192
213	Enforcement and Education	9,707	-	9,707	-	9,707	-	9,707	-	9,707	-	-
214	Law Enforcement	9,766	-	9,766	-	9,766	-	9,766	-	9,766	-	-
215	Drug Law Enforcement Fund	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	14,174	-	14,174	41,104	55,278	18,599	36,679	17,971	18,708	22,505	4,534
217	Court Clerk Computerization	24,615	-	24,615	2,313	26,928	906	26,022	5,472	20,550	1,407	(4,065)
218	Court Computerization Fund	39,718	-	39,718	2,142	41,860	-	41,860	2,072	39,788	2,142	70
219	Court Special Projects Fund	33,865	774	34,639	2,158	36,797	1,477	35,320	2,847	32,473	681	(1,392)
220	Street Maintenance and Repair	600,000	14,255	614,255	476,682	1,090,937	304,307	786,630	88,031	698,599	172,375	98,599
224	State Highway Maint. and Repair	59,693	1,000	60,693	10,161	70,854	4,206	66,648	12,574	54,074	5,955	(5,619)
228	Leisure Activity Fund	550,000	7,905	557,905	413,311	971,216	237,398	733,818	184,443	549,375	175,913	(625)
230	Health	25,000	-	25,000	81,827	106,827	31,511	75,316	8,501	66,815	50,316	41,815
240	Public Safety Dept. Endowment	251,330	-	251,330	392	251,722	125	251,597	125	251,472	267	142
250	Special Projects	334,459	-	334,459	520	334,979	-	334,979	-	334,979	520	520
308	General Equipment Replacement	40,579	18,776	59,355	476,879	536,234	149,006	387,228	86,160	301,068	327,873	260,489
309	Capital Improvement	143,214	22,044	165,258	930,819	1,096,077	13,571	1,082,506	576,176	506,330	917,248	363,116
310	Issue II Capital Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	100,000	-	100,000	143,869	243,869	49,773	194,096	29,223	164,873	94,096	64,873
510	Sidewalk Repair	200,000	5,569	205,569	66,667	272,236	635	271,601	125,877	145,724	66,032	(54,276)
706	Self-Funding Insurance Trust	25,000	-	25,000	5,851	30,851	4,580	26,271	1,271	25,000	1,271	-
707	Service Center Operating	100,000	1,561	101,561	355,220	456,781	157,187	299,594	199,594	100,000	198,033	-
810	Fire Insurance Trust	34,750	-	34,750	-	34,750	-	34,750	-	34,750	-	-
811	Contractors Permit Fee	-	-	-	600	600	-	600	-	600	600	600
Total		9,998,132	114,893	10,113,025	8,386,244	18,499,269	5,583,045	12,916,224	2,233,569	10,682,655	2,803,199	684,523

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended April 30, 2016
NON-ENTERPRISE FUNDS**

#	Fund Name	Budgeted Outside Receipts	YTD Outside Receipts	% of Budget	Net Difference (\$)	Budgeted Transfer Receipts	YTD Transfer Receipts	% of Budget	Budgeted Total Receipts	YTD Total Receipts	% of Budget
101	General	9,967,250	4,905,799	49	(5,061,451)	-	-	-	9,967,250	4,905,799	49
205	Refuse	1,230,496	415,122	34	(815,374)	-	-	-	1,230,496	415,122	34
208	Bullock Endowment Trust	250	80	32	(170)	-	-	-	250	80	32
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
211	Smith Memorial Garden Trust	50,000	34,863	70	(15,137)	44,785	19,173	43	94,785	54,036	57
212	Indigent Drivers Alcohol Trtmt	2,500	692	28	(1,808)	-	-	-	2,500	692	28
213	Enforcement and Education	500	-	-	(500)	-	-	-	500	-	-
214	Law Enforcement	-	-	-	-	-	-	-	-	-	-
215	Drug Law Enforcement Fund	-	-	-	-	-	-	-	-	-	-
216	Police Pension	89,350	41,104	46	(48,246)	-	-	-	89,350	41,104	46
217	Court Clerk Computerization	8,000	2,313	29	(5,687)	-	-	-	8,000	2,313	29
218	Court Computerization Fund	6,300	2,142	34	(4,158)	-	-	-	6,300	2,142	34
219	Court Special Projects Fund	6,300	2,158	34	(4,142)	-	-	-	6,300	2,158	34
220	Street Maintenance and Repair	384,500	476,682	124	92,182	615,627	-	-	1,000,127	476,682	48
224	State Highway Maint. and Repair	31,000	10,161	33	(20,839)	-	-	-	31,000	10,161	33
228	Leisure Activity Fund	498,891	199,185	40	(299,706)	464,614	214,126	46	963,505	413,311	43
230	Health	104,928	81,827	78	(23,101)	-	-	-	104,928	81,827	78
240	Public Safety Dept. Endowment	1,200	392	33	(808)	-	-	-	1,200	392	33
250	Special Projects	1,500	520	35	(980)	-	-	-	1,500	520	35
308	General Equipment Replacement	-	-	-	-	598,879	476,879	80	598,879	476,879	80
309	Capital Improvement	-	-	-	-	930,819	930,819	100	930,819	930,819	100
310	Issue II Capital Projects	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	130,000	123,769	95	(6,231)	20,100	20,100	100	150,100	143,869	96
510	Sidewalk Repair	65,500	10,467	16	(55,033)	56,200	56,200	100	121,700	66,667	55
706	Self-Funding Insurance Trust	-	-	-	-	17,200	5,851	34	17,200	5,851	34
707	Service Center Operating	163,028	73,651	45	(89,377)	565,277	281,569	50	728,305	355,220	49
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	1,500	600	40	(900)	-	-	-	1,500	600	40
Total		12,742,993	6,381,527	50	(6,361,466)	3,313,501	2,004,717	61	16,056,494	8,386,244	52

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended April 30, 2016
NON-ENTERPRISE FUNDS**

#	Fund Name	Jan 1, 2015 Budgeted Outside Disbursements	YTD Outside Disbursements	% of Budget	Encumbrances	YTD Outside Disbursements & Encumbrances	% of Budget	Budgeted Transfer Disbursements	YTD Transfer Disbursements	% of Budget	Budgeted Total Disbursements	YTD Total Disb., Enc. & Tfrs	% of Budget
101	General	7,493,589	2,299,527	31	720,704	3,020,231	40	2,873,734	1,846,915	64	10,367,323	4,867,146	47
205	Refuse	1,123,548	378,260	34	146,783	525,043	47	247,410	62,308	25	1,370,958	587,351	43
208	Bullock Endowment Trust	500	-	-	-	-	-	-	-	-	500	-	-
209	MLK Community Recognition	1,125	-	-	-	-	-	-	-	-	1,125	-	-
211	Smith Memorial Garden Trust	94,885	22,754	24	25,245	47,999	51	-	-	-	94,885	47,999	51
212	Indigent Drivers Alcohol Trtmt	1,500	-	-	500	500	33	-	-	-	1,500	500	33
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	1,500	-	-	-	-	-	-	-	-	1,500	-	-
215	Drug Law Enforcement Fund	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	96,525	18,599	19	17,971	36,570	38	-	-	-	96,525	36,570	38
217	Court Clerk Computerization	10,500	906	9	5,472	6,378	61	-	-	-	10,500	6,378	61
218	Court Computerization Fund	4,000	-	-	2,072	2,072	52	-	-	-	4,000	2,072	52
219	Court Special Projects Fund	7,774	1,477	19	2,847	4,324	56	-	-	-	7,774	4,324	56
220	Street Maintenance and Repair	829,165	212,847	26	88,031	300,878	36	185,217	91,460	49	1,014,382	392,338	39
224	State Highway Maint. and Repair	36,600	4,206	11	12,574	16,780	46	-	-	-	36,600	16,780	46
228	Leisure Activity Fund	967,840	235,381	24	184,443	419,824	43	3,570	2,017	57	971,410	421,841	43
230	Health	87,510	29,494	34	8,501	37,995	43	3,570	2,017	57	91,080	40,012	44
240	Public Safety Dept. Endowment	10,000	125	1	125	250	3	-	-	-	10,000	250	3
250	Special Projects	-	-	-	-	-	-	-	-	-	-	-	-
308	General Equipment Replacement	453,776	149,006	33	86,160	235,166	52	-	-	-	453,776	235,166	52
309	Capital Improvement	836,544	13,571	2	576,176	589,747	70	-	-	-	836,544	589,747	70
310	Issue II Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	150,100	49,773	33	29,223	78,996	53	-	-	-	150,100	78,996	53
510	Sidewalk Repair	127,269	635	1	125,877	126,512	99	-	-	-	127,269	126,512	99
706	Self-Funding Insurance Trust	17,200	4,580	27	1,271	5,851	34	-	-	-	17,200	5,851	34
707	Service Center Operating	729,866	157,187	22	199,594	356,781	49	-	-	-	729,866	356,781	49
810	Fire Insurance Trust	34,750	-	-	-	-	-	-	-	-	34,750	-	-
811	Contractors Permit Fee	1,500	-	-	-	-	-	-	-	-	1,500	-	-
Total		13,119,066 (1)	3,578,328	27	2,233,569	5,811,897	44	3,313,501	2,004,717	61	16,432,567	7,816,614	48

(1) Prior years encumbrances closed (money not spent) as of April 30, 2016: \$ 2,975

CHART NE3

**GENERAL FUND RECEIPTS
5-YEAR HISTORY
YTD at April 30, 2016**

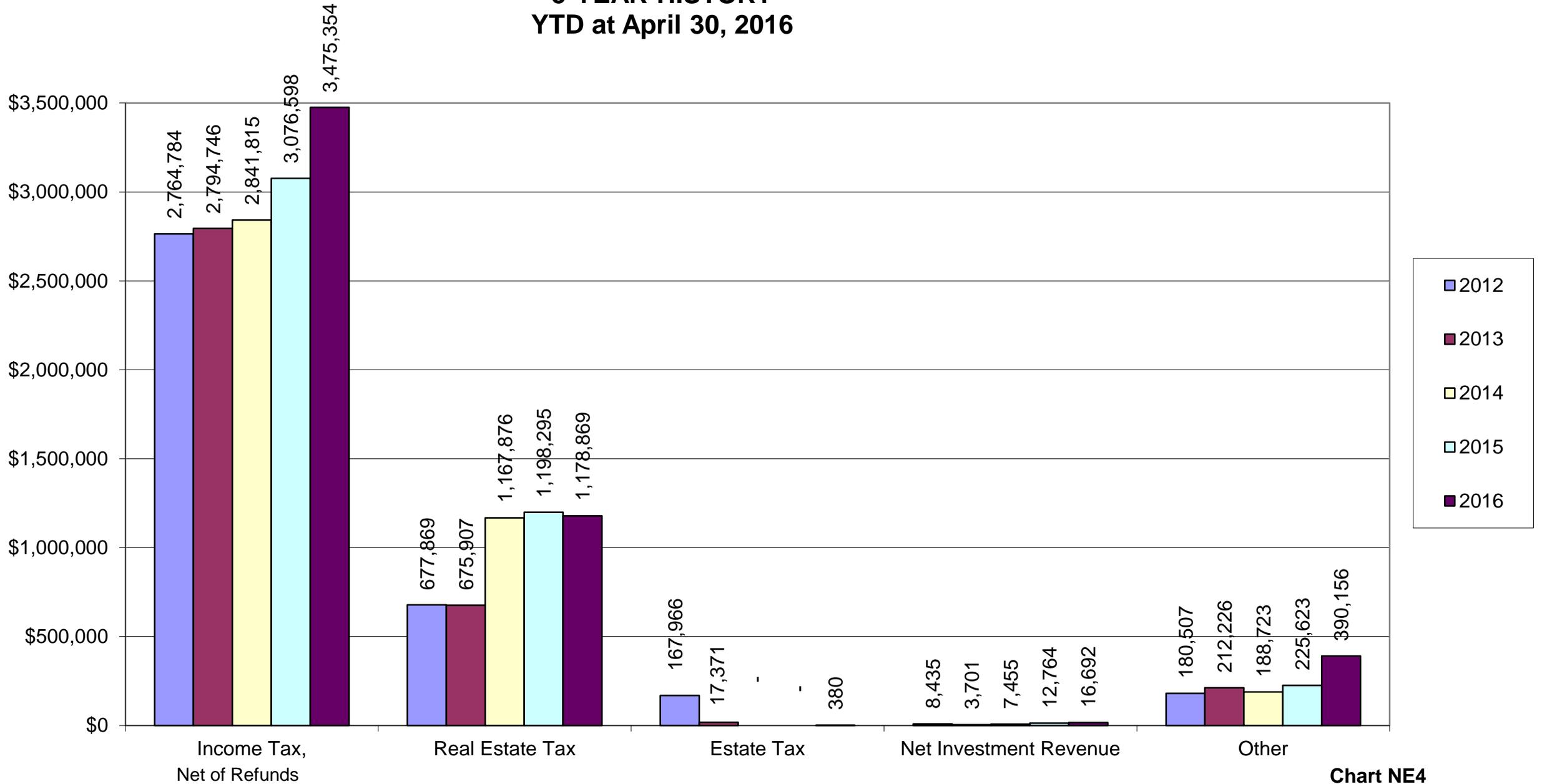


Chart NE4

Revenue vs. Expenses as of April 30, 2016 NON-ENTERPRISE FUNDS (excl. Transfers)

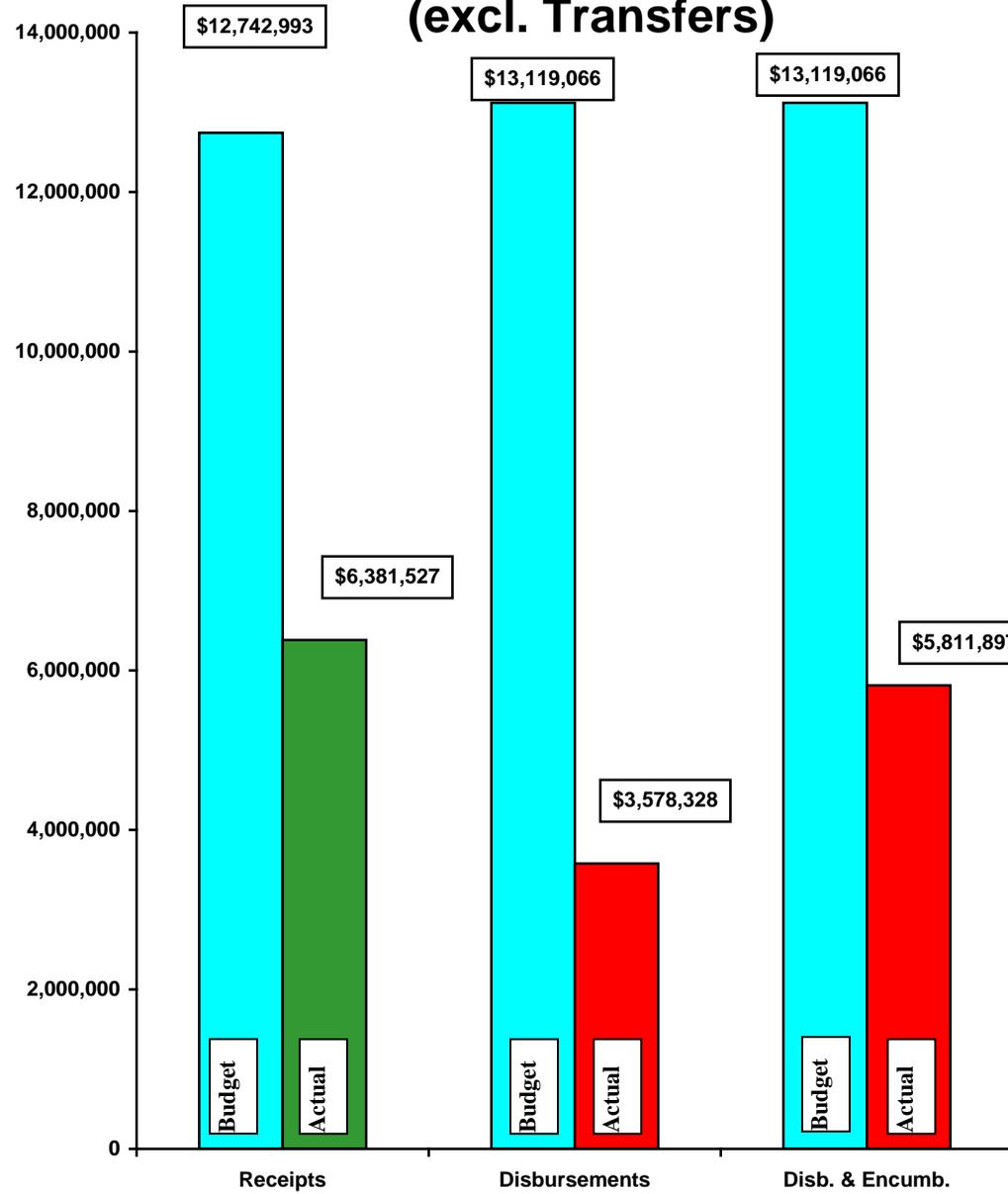


CHART NE5

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended April 30, 2016
WATER FUNDS**

#	Fund Name	Beginning Unencumbered Balance	Encumbrances	Beginning Cash Balance	Y-T-D Total Receipts	Available Funds	Y-T-D Total Disbursements	Ending Cash Balance	Encumbrances	Ending Unencumbered Balance	Change in Cash Balance	Change in Unencumbered Balance
602	Waterworks	1,070,182	22,929	1,093,111	264,178	1,357,289	393,305	963,984	217,767	746,217	(129,127)	(323,965)
603	Water Improve/Equip Replace	228,261	2,212	230,473	100,000	330,473	44,971	285,502	107,169	178,333	55,029	(49,928)
Total		1,298,443	25,141	1,323,584	364,178	1,687,762	438,276	1,249,486	324,936	924,550	(74,098)	(373,893)

**Current Revenue as Compared to Annual Estimates
for the period ended April 30, 2016**

#	Fund Name	Budgeted Outside Receipts	YTD Outside Receipts	% of Budget	Net Difference (\$)	Budgeted Transfer Receipts	YTD Transfer Receipts	% of Budget	Budgeted Total Receipts	YTD Total Receipts	% of Budget
602	Waterworks	885,800	264,178	30	(621,622)	-	-	-	885,800	264,178	30
603	Water Improve/Equip Replace	-	-	-	-	100,000	100,000	100	100,000	100,000	100
Total		885,800	264,178	30	(621,622)	100,000	100,000	-	985,800	364,178	37

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended April 30, 2016**

#	Fund Name	Jan 1, 2015 Budgeted Outside Disbursements	YTD Outside Disbursements	% of Budget	Encumbrances	YTD Outside Disbursements & Encumbrances	% of Budget	Budgeted Transfer Disbursements	YTD Transfer Disbursements	% of Budget	Budgeted Total Disbursements	YTD Total Disb., Enc. & Tfrs	% of Budget
602	Waterworks	1,102,606	293,305	27	217,767	511,072	46	100,000	100,000	100	1,202,606	611,072	51
603	Water Improve/Equip Replace	204,712	44,971	22	107,169	152,140	74	-	-	-	204,712	152,140	74
Total		1,307,318	338,276	26	324,936	663,212	51	100,000	100,000	-	1,407,318	763,212	54

(1) Prior years encumbrances closed (money not spent) as of April 30, 2016: \$ 1,490

CHART W1

Revenue vs. Expenses as of April 30, 2016 WATER FUNDS (excl. Transfers)

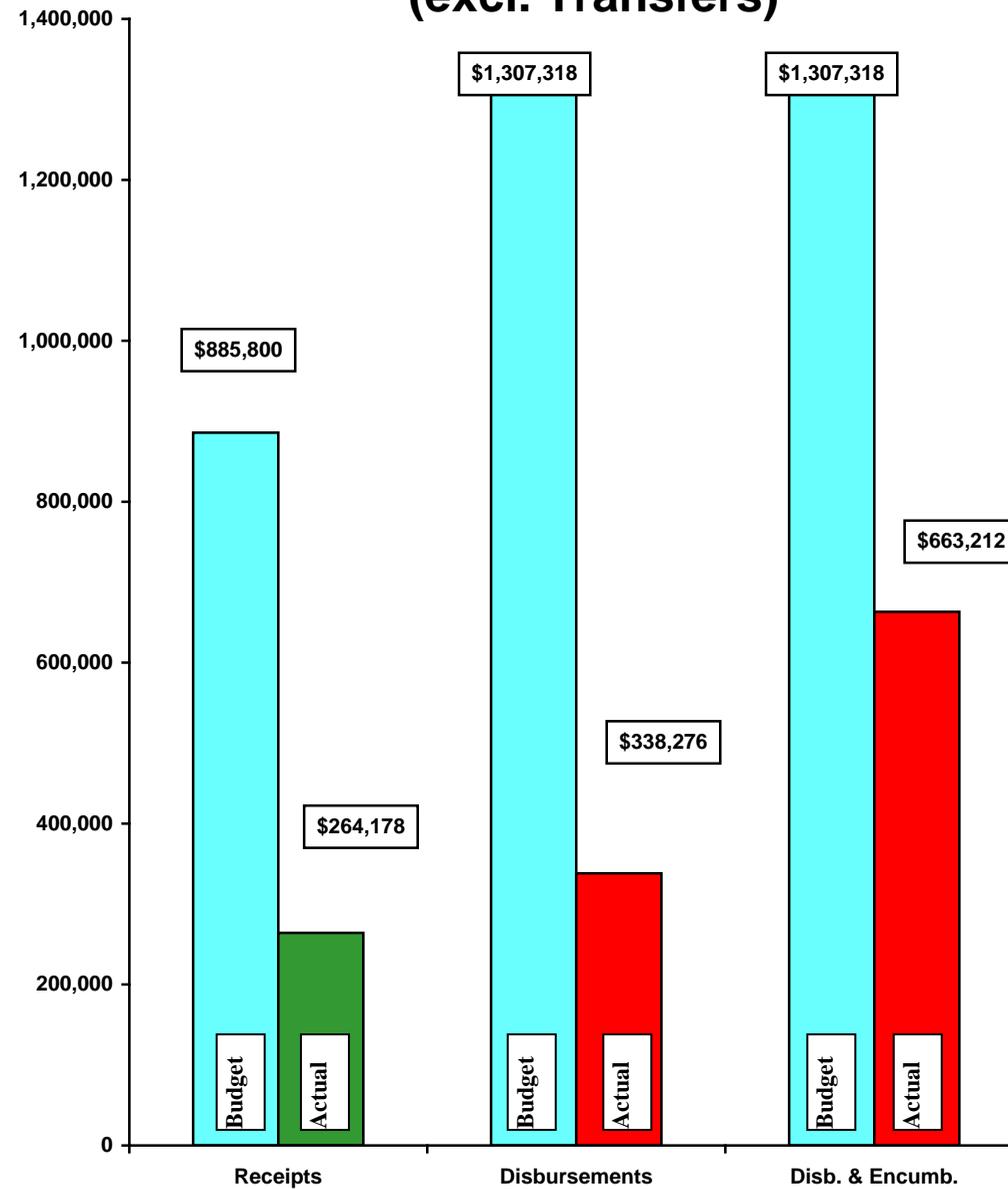


CHART W2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended April 30, 2016
SEWER FUNDS**

#	Fund Name	Beginning Unencumbered Balance	Encumbrances	Beginning Cash Balance	Y-T-D Total Receipts	Available Funds	Y-T-D Total Disbursements	Ending Cash Balance	Encumbrances	Ending Unencumbered Balance	Change in Cash Balance	Change in Unencumbered Balance
607	Sanitary Sewer Disp. and Maint.	693,955	283,504	977,459	515,088	1,492,547	388,875	1,103,672	40,137	1,063,535	126,213	369,580
608	Sewer Improve/Equip Replace	294,443	2,619	297,062	-	297,062	45,378	251,684	9,741	241,943	(45,378)	(52,500)
Total		988,398	286,123	1,274,521	515,088	1,789,609	434,253	1,355,356	49,878	1,305,478	80,835	317,080

**Current Revenue as Compared to Annual Estimates
for the period ended April 30, 2016**

#	Fund Name	Budgeted Outside Receipts	YTD Outside Receipts	% of Budget	Net Difference (\$)	Budgeted Transfer Receipts	YTD Transfer Receipts	% of Budget	Budgeted Total Receipts	YTD Total Receipts	% of Budget
607	Sanitary Sewer Disp. and Maint.	1,570,700	515,088	33	(1,055,612)	-	-	-	1,570,700	515,088	33
608	Sewer Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-
Total		1,570,700	515,088	33	(1,055,612)	-	-	-	1,570,700	515,088	33

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended April 30, 2016**

#	Fund Name	Jan 1, 2015 Budgeted Outside Disbursements	YTD Outside Disbursements	% of Budget	Encumbrances	YTD Outside Disbursements & Encumbrances	% of Budget	Budgeted Transfer Disbursements	YTD Transfer Disbursements	% of Budget	Budgeted Total Disbursements	YTD Total Disb., Enc. & Tfrs	% of Budget
607	Sanitary Sewer Disp. and Maint.	1,795,503	388,875	22	40,137	429,012	24	-	-	-	1,795,503	429,012	24
608	Sewer Improve/Equip Replace	95,119	45,378	48	9,741	55,119	58	-	-	-	95,119	55,119	58
Total		1,890,622	434,253	23	49,878	484,131	26	-	-	-	1,890,622	484,131	26

(1) Prior years encumbrances closed (money not spent) as of April 30, 2016: \$ 32,702

CHART S1

**Revenue vs. Expenses
as of April 30, 2016
SEWER FUNDS
(excl. Transfers)**

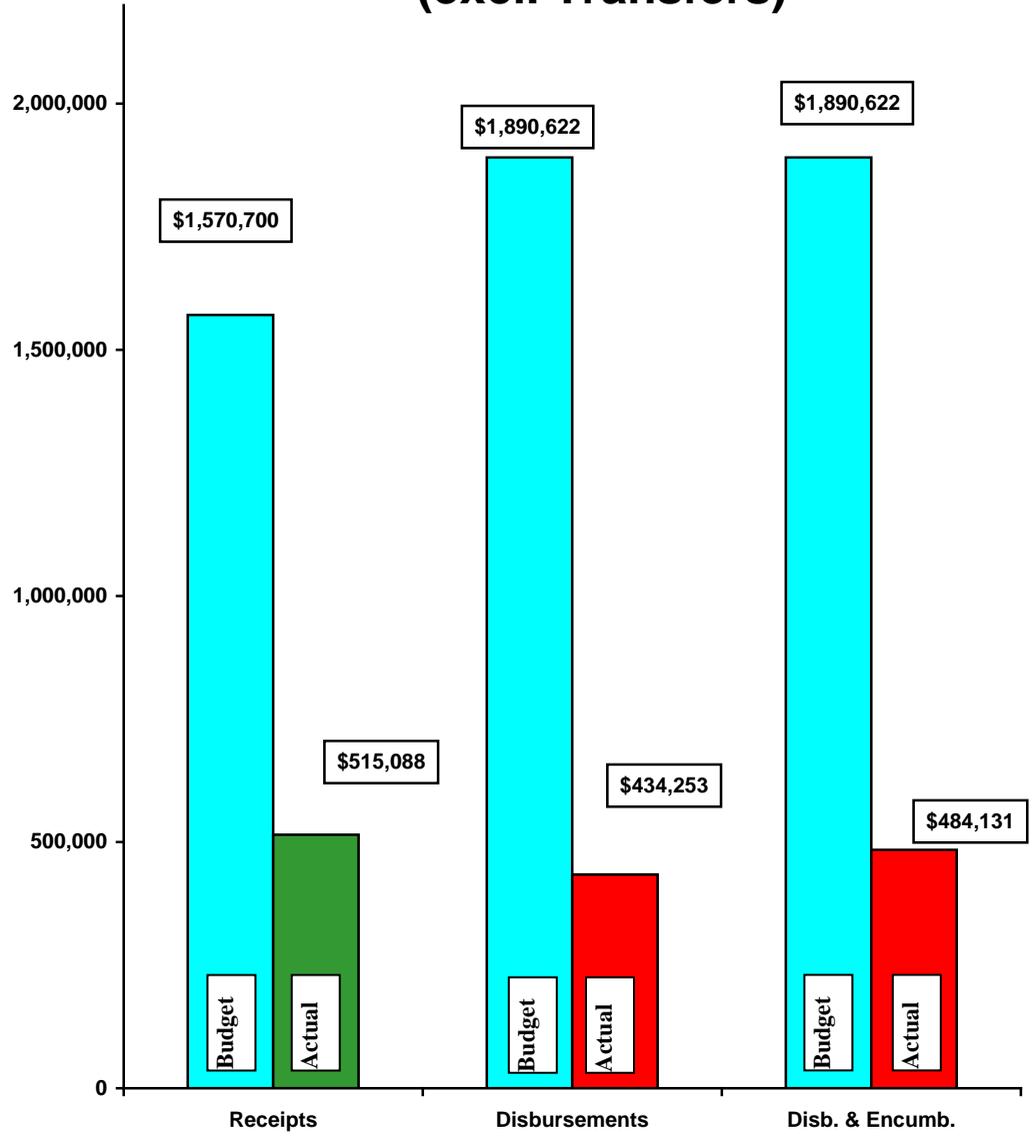


CHART S2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended April 30, 2016
STORMWATER FUNDS**

#	Fund Name	Beginning Unencumbered Balance	Encumbrances	Beginning Cash Balance	Y-T-D Total Receipts	Available Funds	Y-T-D Total Disbursements	Ending Cash Balance	Encumbrances	Ending Unencumbered Balance	Change in Cash Balance	Change in Unencumbered Balance
615	Stormwater Utility	144,732	2,062	146,794	93,716	240,510	71,995	168,515	17,130	151,385	21,721	6,653
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-
Total		144,732	2,062	146,794	93,716	240,510	71,995	168,515	17,130	151,385	21,721	6,653

**Current Revenue as Compared to Annual Estimates
for the period ended April 30, 2016**

#	Fund Name	Budgeted Outside Receipts	YTD Outside Receipts	% of Budget	Net Difference (\$)	Budgeted Transfer Receipts	YTD Advance Receipts	% of Budget	Budgeted Total Receipts	YTD Total Receipts	% of Budget
615	Stormwater Utility	270,000	93,716	35	(176,284)	-	-	-	270,000	93,716	35
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-
Total		270,000	93,716	35	(176,284)	-	-	-	270,000	93,716	35

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended April 30, 2016**

#	Fund Name	Jan 1, 2015 Budgeted Outside Disbursements	YTD Outside Disbursements	% of Budget	Budgeted Encumbrances	YTD Outside Disbursements & Encumbrances	% of Budget	Budgeted Transfer Disbursements	YTD Transfer Disbursements	% of Budget	Budgeted Total Disbursements	YTD Total Disb., Enc. & Tfrs	% of Budget
615	Stormwater Utility	262,482	71,995	27	17,130	89,125	34	-	-	-	262,482	89,125	34
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-	-
Total		262,482	71,995	27	17,130	89,125	34	-	-	-	262,482	89,125	34

(1) Prior years encumbrances closed (money not spent) as of April 30, 2016: \$ -

CHART ST1

**Revenue vs. Expenses
as of April 30, 2016
STORMWATER FUNDS
(excl. Transfers)**

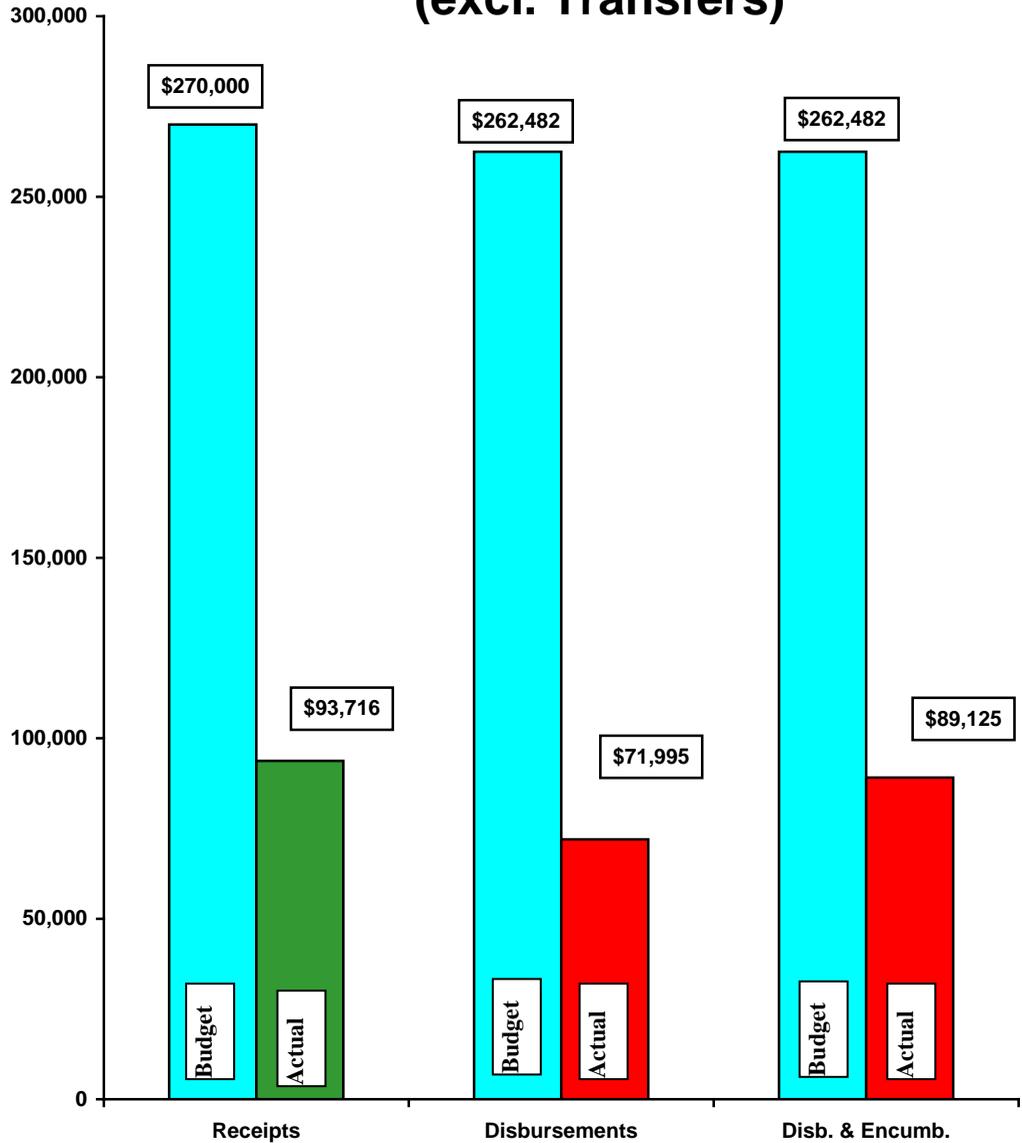


CHART ST2