

Subject: Monthly Financials – November

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

- Income taxes are at 99% of the budgeted \$6.5M or 97% when including the net effect of 2015 refunds. The gross collections are higher than YTD November 2014 by 8.27%.
- Our Real Estate Collections total is \$2,554,830; 101% of budget. We received the 2nd payment (of 2 payments) of the Homestead Exemption and Property Tax Roll-back from the State of Ohio.
- General Fund revenues are 99% of budget and total Non-Enterprise revenues are 98% of budget.
- Total Non-enterprise expenditures are 81% of budget. General Fund expenditures are at 84% of budget. Our capital accounts are 71% of budget; once final payments on projects are made, the capital accounts will be at 93% of budget.
- Enterprise Funds:
 - Water revenues and expenditures are approximately 87% and 77% of budget, respectively. We anticipate water funds to end the year close to budget.
 - Sewer revenues are 92% of budget while expenditures are 79% of budget. 75% of our costs are a result of Montgomery County handling our sanitary sewer water treatment; the county is usually a quarter behind in billing.
 - Stormwater revenues are 96% of budget while expenditures are 73%. We anticipate stormwater funds to end the year close to budget.

Cindy

Financial Reports



thru the Month of November
Fiscal Year 2015

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended November 30, 2015**

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	5,014,475	34,476	5,048,951	9,589,073	14,638,024	8,136,208	6,501,816	136,950	6,364,866	1,452,865	1,350,391
205	Refuse	697,778	-	697,778	1,046,016	1,743,794	1,114,050	629,744	30,072	599,672	(68,034)	(98,106)
208	Bullock Endowment Trust	51,111	-	51,111	213	51,324	-	51,324	-	51,324	213	213
209	MLK Community Recognition	7,506	-	7,506	-	7,506	-	7,506	-	7,506	-	-
211	Smith Memorial Garden Trust	412,658	-	412,658	72,211	484,869	73,687	411,182	7,367	403,815	(1,476)	(8,843)
212	Indigent Drivers Alcohol Treatment	22,745	-	22,745	2,036	24,781	-	24,781	-	24,781	2,036	2,036
213	Enforcement and Education	9,262	-	9,262	445	9,707	-	9,707	-	9,707	445	445
214	Law Enforcement	9,766	-	9,766	-	9,766	-	9,766	-	9,766	-	-
215	Drug Law Enforcement Fund	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	15,735	-	15,735	89,364	105,099	36,866	68,233	-	68,233	52,498	52,498
217	Court Clerk Computerization	23,179	375	23,554	6,456	30,010	5,990	24,020	224	23,796	466	617
218	Court Computerization Fund	33,540	-	33,540	5,790	39,330	163	39,167	-	39,167	5,627	5,627
219	Court Special Projects Fund	28,829	1,967	30,796	5,792	36,588	1,193	35,395	2,174	33,221	4,599	4,392
220	Street Maintenance and Repair	600,000	23,125	623,125	848,133	1,471,258	822,603	648,655	48,655	600,000	25,530	-
224	State Highway Maint. and Repair	54,674	2,349	57,023	29,655	86,678	27,727	58,951	1,993	56,958	1,928	2,284
228	Leisure Activity Fund	550,000	2,247	552,247	852,969	1,405,216	788,260	616,956	66,956	550,000	64,709	-
230	Health	25,000	-	25,000	126,233	151,233	108,859	42,374	1,947	40,427	17,374	15,427
240	Public Safety Dept. Endowment	258,583	-	258,583	1,073	259,656	7,718	251,938	946	250,992	(6,645)	(7,591)
250	Special Projects	333,054	-	333,054	1,396	334,450	-	334,450	-	334,450	1,396	1,396
308	General Equipment Replacement	355,055	25,248	380,303	219,567	599,870	311,749	288,121	245,747	42,374	(92,182)	(312,681)
309	Capital Improvement	310,356	104,164	414,520	366,243	780,763	611,406	169,357	28,768	140,589	(245,163)	(169,767)
310	Issue II Capital Projects	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	100,000	-	100,000	146,486	246,486	127,264	119,222	12,443	106,779	19,222	6,779
510	Sidewalk Repair	200,000	5,782	205,782	134,719	340,501	120,814	219,687	5,655	214,032	13,905	14,032
706	Self-Funding Insurance Trust	25,000	-	25,000	9,217	34,217	9,217	25,000	-	25,000	-	-
707	Service Center Operating	100,000	1,600	101,600	610,512	712,112	523,790	188,322	88,322	100,000	86,722	-
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	-	-	-	1,650	1,650	-	1,650	-	1,650	1,650	1,650
Total		9,238,306	201,333	9,439,639	14,165,249	23,604,888	12,827,564	10,777,324	678,219	10,099,105	1,337,685	860,799

CHART NE1

**Current Revenue as Compared to Annual Estimates
for the period ended November 30, 2015
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	9,707,388	9,589,073	99	(118,315)	-	-	-	9,707,388	9,589,073	99
205	Refuse	1,119,100	1,046,016	93	(73,084)	-	-	-	1,119,100	1,046,016	93
208	Bullock Endowment Trust	250	213	85	(37)	-	-	-	250	213	85
209	MLK Community Recognition	-	-	-	-	-	-	-	-	-	-
211	Smith Memorial Garden Trust	52,000	47,029	90	(4,971)	36,661	25,182	69	88,661	72,211	81
212	Indigent Drivers Alcohol Trtmt	1,000	2,036	204	1,036	-	-	-	1,000	2,036	204
213	Enforcement and Education	-	445	-	445	-	-	-	-	445	-
214	Law Enforcement	-	-	-	-	-	-	-	-	-	-
215	Drug Law Enforcement Fund	-	-	-	-	-	-	-	-	-	-
216	Police Pension	89,200	89,364	100	164	-	-	-	89,200	89,364	100
217	Court Clerk Computerization	8,000	6,456	81	(1,544)	-	-	-	8,000	6,456	81
218	Court Computerization Fund	4,500	5,790	129	1,290	-	-	-	4,500	5,790	129
219	Court Special Projects Fund	4,500	5,792	129	1,292	-	-	-	4,500	5,792	129
220	Street Maintenance and Repair	375,500	360,150	96	(15,350)	590,558	487,983	83	966,058	848,133	88
224	State Highway Maint. and Repair	31,000	29,655	96	(1,345)	-	-	-	31,000	29,655	96
228	Leisure Activity Fund	524,541	469,348	89	(55,193)	457,684	383,621	84	982,225	852,969	87
230	Health	100,228	103,756	104	3,528	22,477	22,477	100	122,705	126,233	103
240	Public Safety Dept. Endowment	1,200	1,073	89	(127)	-	-	-	1,200	1,073	89
250	Special Projects	1,500	1,396	93	(104)	-	-	-	1,500	1,396	93
308	General Equipment Replacement	-	-	-	-	84,971	219,567	258	84,971	219,567	258
309	Capital Improvement	-	-	-	-	516,443	366,243	71	516,443	366,243	71
310	Issue II Capital Projects	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	125,000	130,686	105	5,686	15,800	15,800	100	140,800	146,486	104
510	Sidewalk Repair	65,500	78,519	120	13,019	56,200	56,200	100	121,700	134,719	111
706	Self-Funding Insurance Trust	-	-	-	-	17,900	9,217	51	17,900	9,217	51
707	Service Center Operating	169,801	139,330	82	(30,471)	560,785	471,182	84	730,586	610,512	84
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	1,500	1,650	110	150	-	-	-	1,500	1,650	110
	Total	12,381,708	12,107,777	98	(273,931)	2,359,479	2,057,472	87	14,741,187	14,165,249	96

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended November 30, 2015
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	7,650,202	6,392,018	84	136,950	6,528,968	85	1,980,335	1,744,190	88	9,630,537	8,273,158	86
205	Refuse	1,130,930	961,115	85	30,072	991,187	88	188,381	152,935	81	1,319,311	1,144,122	87
208	Bullock Endowment Trust	500	-	-	-	-	-	-	-	-	500	-	-
209	MLK Community Recognition	1,125	-	-	-	-	-	-	-	-	1,125	-	-
211	Smith Memorial Garden Trust	93,440	73,687	79	7,367	81,054	87	-	-	-	93,440	81,054	87
212	Indigent Drivers Alcohol Trtmt	1,500	-	-	-	-	-	-	-	-	1,500	-	-
213	Enforcement and Education	1,500	-	-	-	-	-	-	-	-	1,500	-	-
214	Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
215	Drug Law Enforcement Fund	-	-	-	-	-	-	-	-	-	-	-	-
216	Police Pension	91,525	36,866	40	-	36,866	40	-	-	-	91,525	36,866	40
217	Court Clerk Computerization	10,375	5,990	58	224	6,214	60	-	-	-	10,375	6,214	60
218	Court Computerization Fund	4,000	163	4	-	163	4	-	-	-	4,000	163	4
219	Court Special Projects Fund	8,967	1,193	13	2,174	3,367	38	-	-	-	8,967	3,367	38
220	Street Maintenance and Repair	805,600	668,206	83	48,655	716,861	89	183,583	154,397	84	989,183	871,258	88
224	State Highway Maint. and Repair	34,649	27,727	80	1,993	29,720	86	-	-	-	34,649	29,720	86
228	Leisure Activity Fund	980,882	785,285	80	66,956	852,241	87	3,590	2,975	83	984,472	855,216	87
230	Health	119,115	105,884	89	1,947	107,831	91	3,590	2,975	83	122,705	110,806	90
240	Public Safety Dept. Endowment	10,000	7,718	77	946	8,664	87	-	-	-	10,000	8,664	87
250	Special Projects	-	-	-	-	-	-	-	-	-	-	-	-
308	General Equipment Replacement	565,448	311,749	55	245,747	557,496	99	-	-	-	565,448	557,496	99
309	Capital Improvement	711,764	611,406	86	28,768	640,174	90	-	-	-	711,764	640,174	90
310	Issue II Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-
311	Public Facilities	-	-	-	-	-	-	-	-	-	-	-	-
414	Bond Retirement	-	-	-	-	-	-	-	-	-	-	-	-
508	Electric Street Lighting	140,800	127,264	90	12,443	139,707	99	-	-	-	140,800	139,707	99
510	Sidewalk Repair	127,482	120,814	95	5,655	126,469	99	-	-	-	127,482	126,469	99
706	Self-Funding Insurance Trust	17,900	9,217	51	-	9,217	51	-	-	-	17,900	9,217	51
707	Service Center Operating	732,186	523,790	72	88,322	612,112	84	-	-	-	732,186	612,112	84
810	Fire Insurance Trust	-	-	-	-	-	-	-	-	-	-	-	-
811	Contractors Permit Fee	1,500	-	-	-	-	-	-	-	-	1,500	-	-
Total		13,241,390	(1) 10,770,092	81	678,219	11,448,311	86	2,359,479	2,057,472	87	15,600,869	13,505,783	87

(1) Prior years encumbrances closed (money not spent) as of November 30, 2015: \$ 62,162

CHART NE3

**GENERAL FUND RECEIPTS
5-YEAR HISTORY
YTD at November 30, 2015**

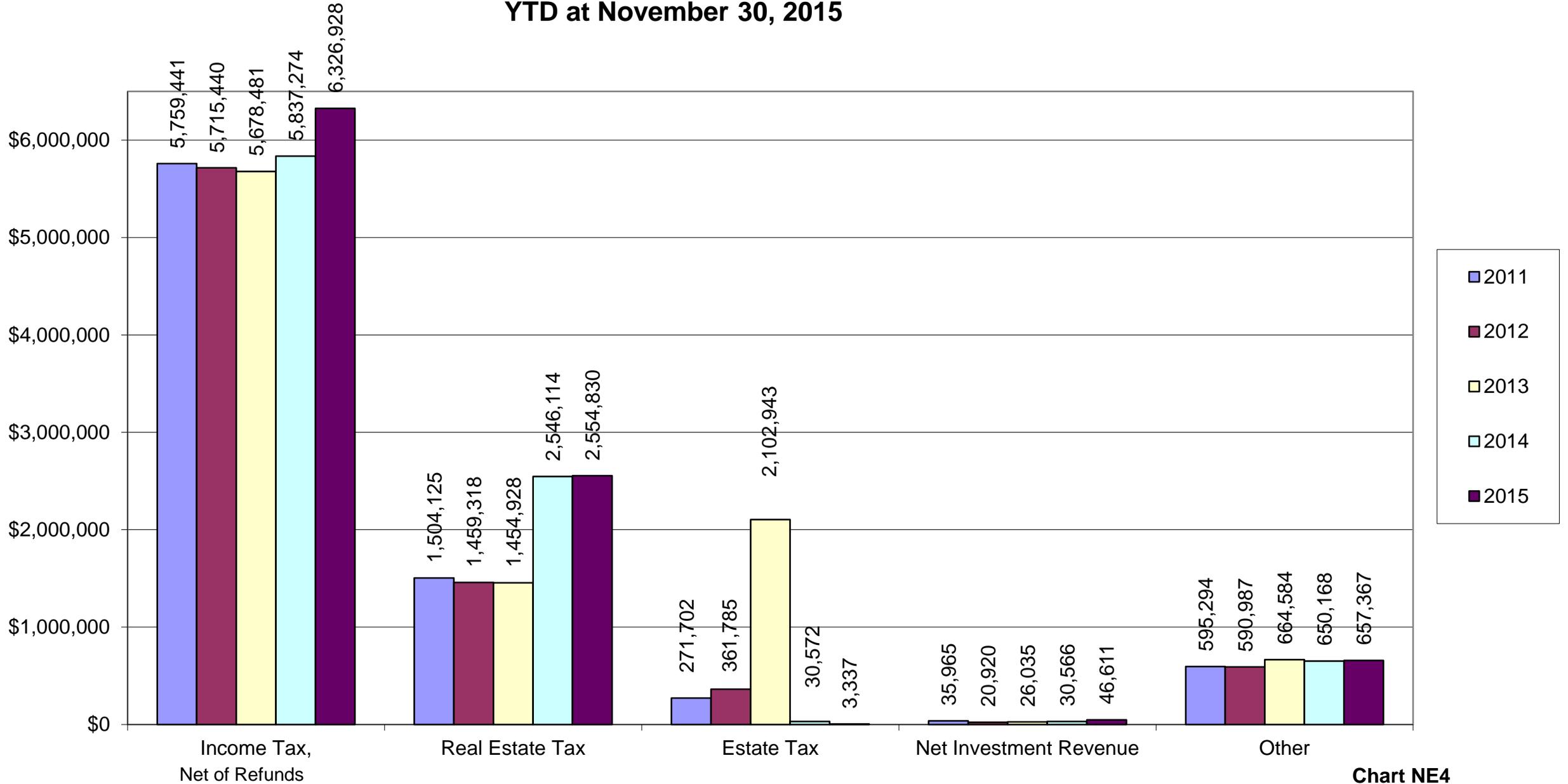


Chart NE4

Revenue vs. Expenses as of November 30, 2015 NON-ENTERPRISE FUNDS (excl. Transfers)

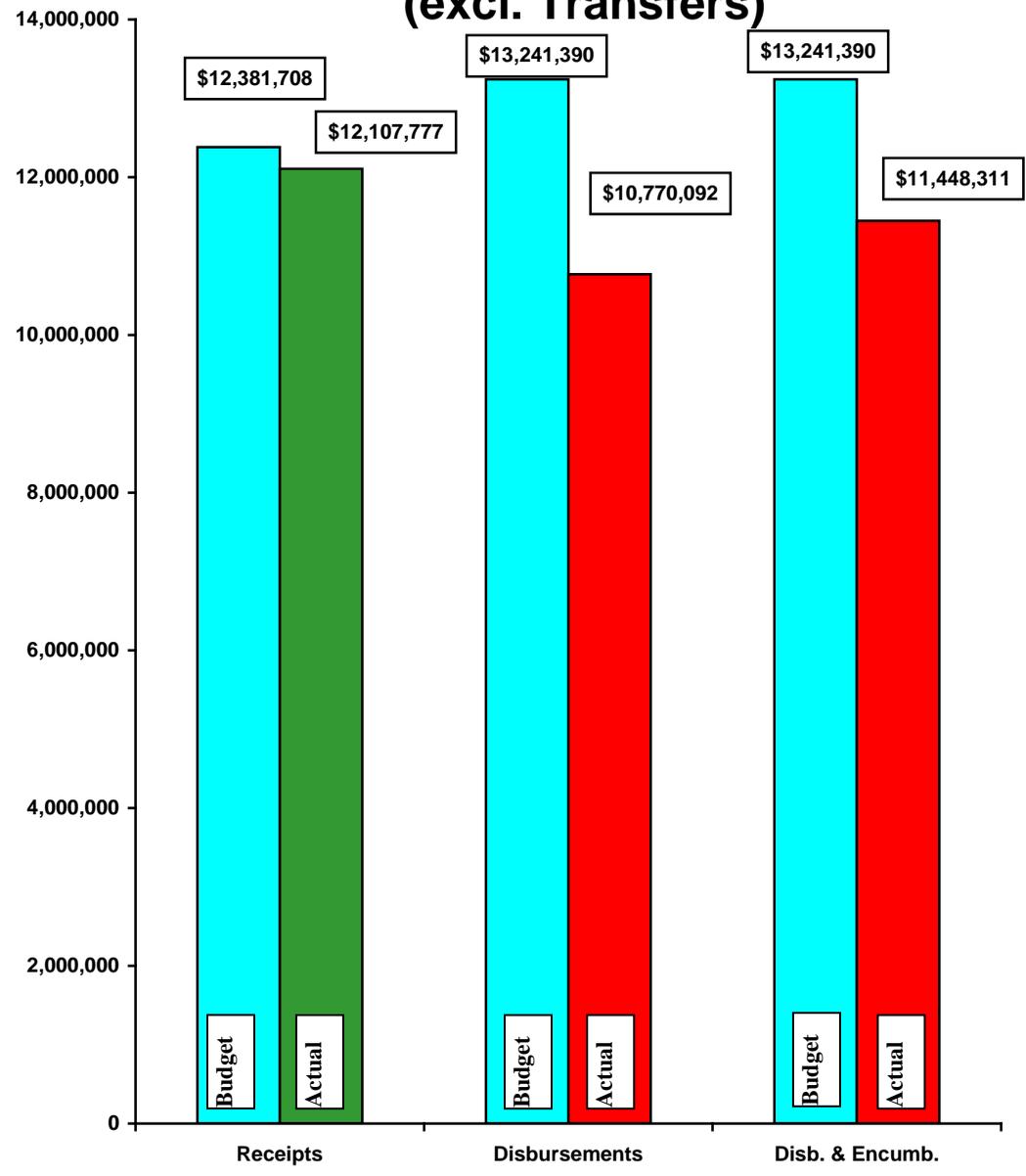


CHART NE5

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended November 30, 2015**

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	1,242,946	49,444	1,292,390	815,316	2,107,706	972,759	1,134,947	93,404	1,041,543	(157,443)	(201,403)
603	Water Improve/Equip Replace	229,336	16,485	245,821	100,000	345,821	115,348	230,473	2,344	228,129	(15,348)	(1,207)
Total		1,472,282	65,929	1,538,211	915,316	2,453,527	1,088,107	1,365,420	95,748	1,269,672	(172,791)	(202,610)

**Current Revenue as Compared to Annual Estimates
for the period ended November 30, 2015**

#	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	940,500	815,316	87	(125,184)	-	-	-	940,500	815,316	87
603	Water Improve/Equip Replace	-	-	-	-	100,000	100,000	100	100,000	100,000	100
Total		940,500	815,316	87	(125,184)	100,000	100,000	-	1,040,500	915,316	88

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended November 30, 2015**

#	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	1,170,044	872,759	75	93,404	966,163	83	100,000	100,000	100	1,270,044	1,066,163	84
603	Water Improve/Equip Replace	118,985	115,348	97	2,344	117,692	99	-	-	-	118,985	117,692	99
Total		1,289,029	988,107	77	95,748	1,083,855	84	100,000	100,000	-	1,389,029	1,183,855	85

(1) Prior years encumbrances closed (money not spent) as of November 30, 2015: \$ 5,098

CHART W1

Revenue vs. Expenses as of November 30, 2015 WATER FUNDS (excl. Transfers)

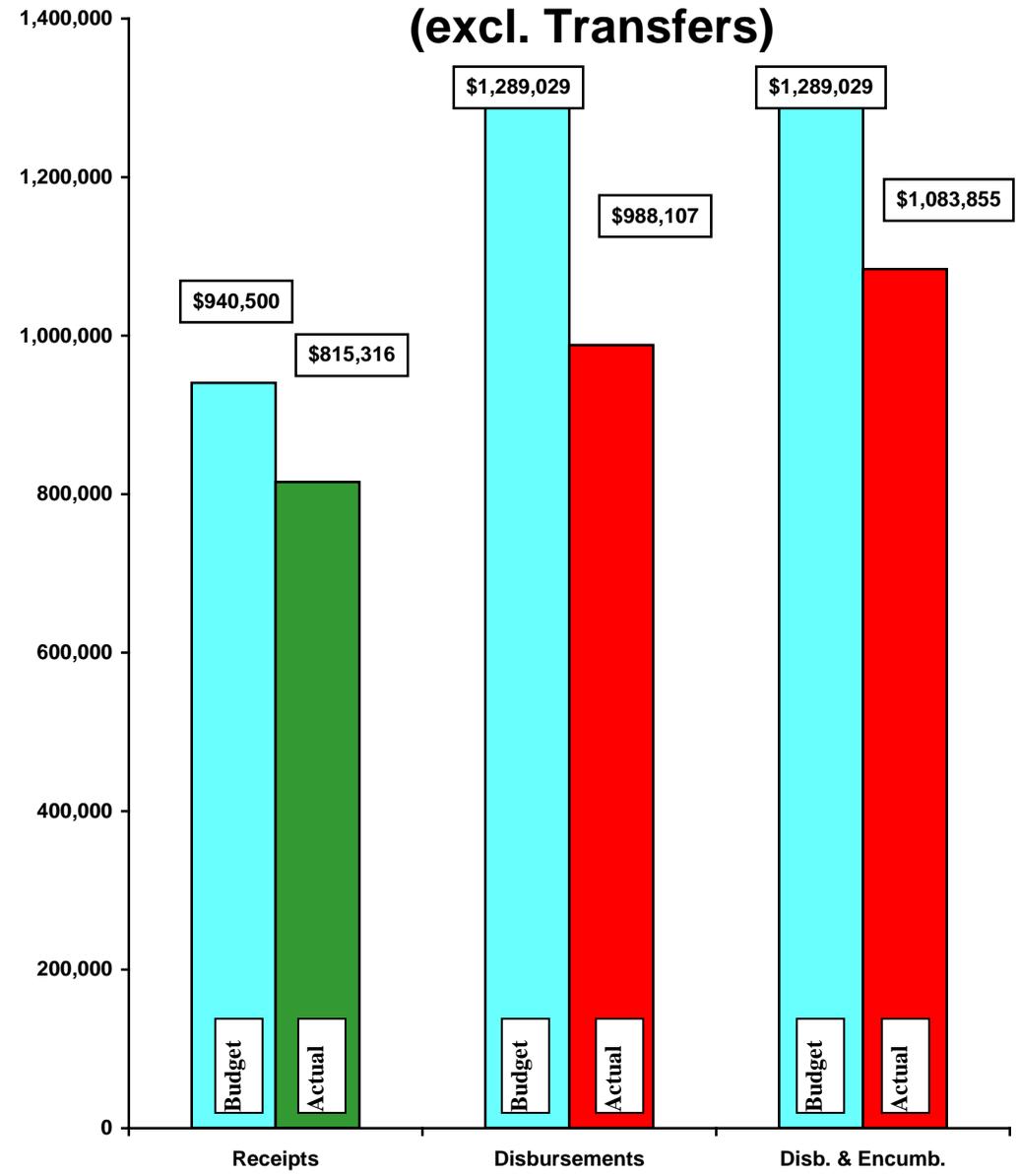


CHART W2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended November 30, 2015**

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.	726,738	255,534	982,272	1,426,107	2,408,379	1,524,149	884,230	268,713	615,517	(98,042)	(111,221)
608	Sewer Improve/Equip Replace	246,943	-	246,943	100,000	346,943	49,881	297,062	2,619	294,443	50,119	47,500
Total		973,681	255,534	1,229,215	1,526,107	2,755,322	1,574,030	1,181,292	271,332	909,960	(47,923)	(63,721)

**Current Revenue as Compared to Annual Estimates
for the period ended November 30, 2015**

#	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.	1,545,700	1,426,107	92	(119,593)	-	-	-	1,545,700	1,426,107	92
608	Sewer Improve/Equip Replace	-	-	-	-	100,000	100,000	100	100,000	100,000	100
Total		1,545,700	1,426,107	92	(119,593)	100,000	100,000	-	1,645,700	1,526,107	93

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended November 30, 2015**

#	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.	1,774,912	1,424,149	80	268,713	1,692,862	95	100,000	100,000	100	1,874,912	1,792,862	96
608	Sewer Improve/Equip Replace	92,500	49,881	54	2,619	52,500	57	-	-	-	92,500	52,500	57
Total		1,867,412	1,474,030	79	271,332	1,745,362	93	100,000	100,000	-	1,967,412	1,845,362	94

(1) Prior years encumbrances closed (money not spent) as of November 30, 2015: \$ 8,323

CHART S1

Revenue vs. Expenses as of November 30, 2015 SEWER FUNDS (excl. Transfers)

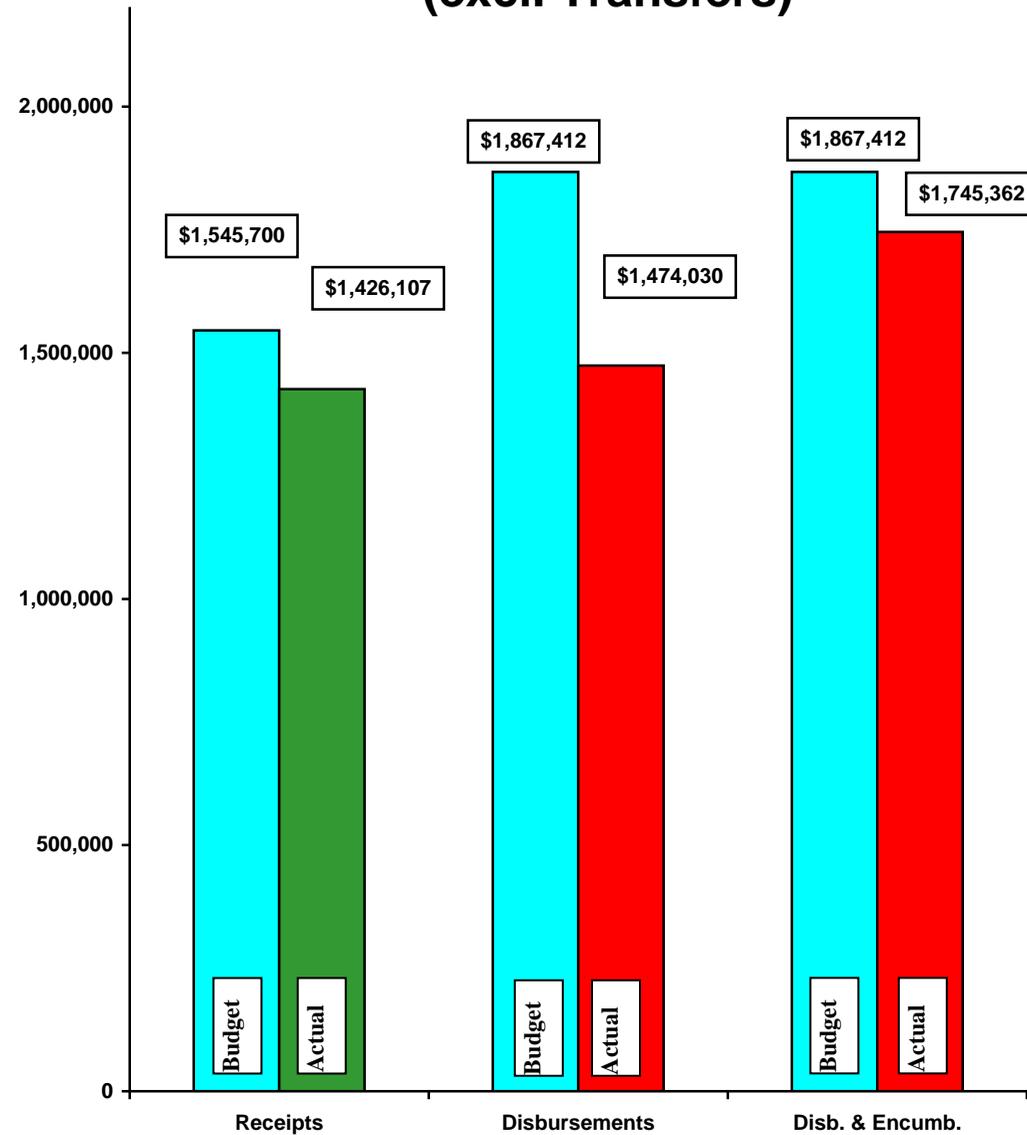


CHART S2

**Fund Balance Report Reflecting Year-to-Date Receipts and Expenditures, including Prior-Year Obligations and Encumbrances
for the period ended November 30, 2015**

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	93,187	3,290	96,477	250,543	347,020	197,456	149,564	15,162	134,402	53,087	41,215
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-
Total		93,187	3,290	96,477	250,543	347,020	197,456	149,564	15,162	134,402	53,087	41,215

**Current Revenue as Compared to Annual Estimates
for the period ended November 30, 2015**

#	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	260,000	250,543	96	(9,457)	-	-	-	260,000	250,543	96
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-
Total		260,000	250,543	96	(9,457)	-	-	-	260,000	250,543	96

**Current Disbursements, including Encumbrances, as Compared to Annual Estimates
for the period ended November 30, 2015**

#	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	269,949	197,456	73	15,162	212,618	79	-	-	-	269,949	212,618	79
616	Stormwater Improve/Equip Replace	-	-	-	-	-	-	-	-	-	-	-	-
Total		269,949	197,456	73	15,162	212,618	79	-	-	-	269,949	212,618	79

(1) Prior years encumbrances closed (money not spent) as of November 30, 2015: \$ 1,134

CHART ST1

Revenue vs. Expenses as of November 30, 2015 STORMWATER FUNDS (excl. Transfers)

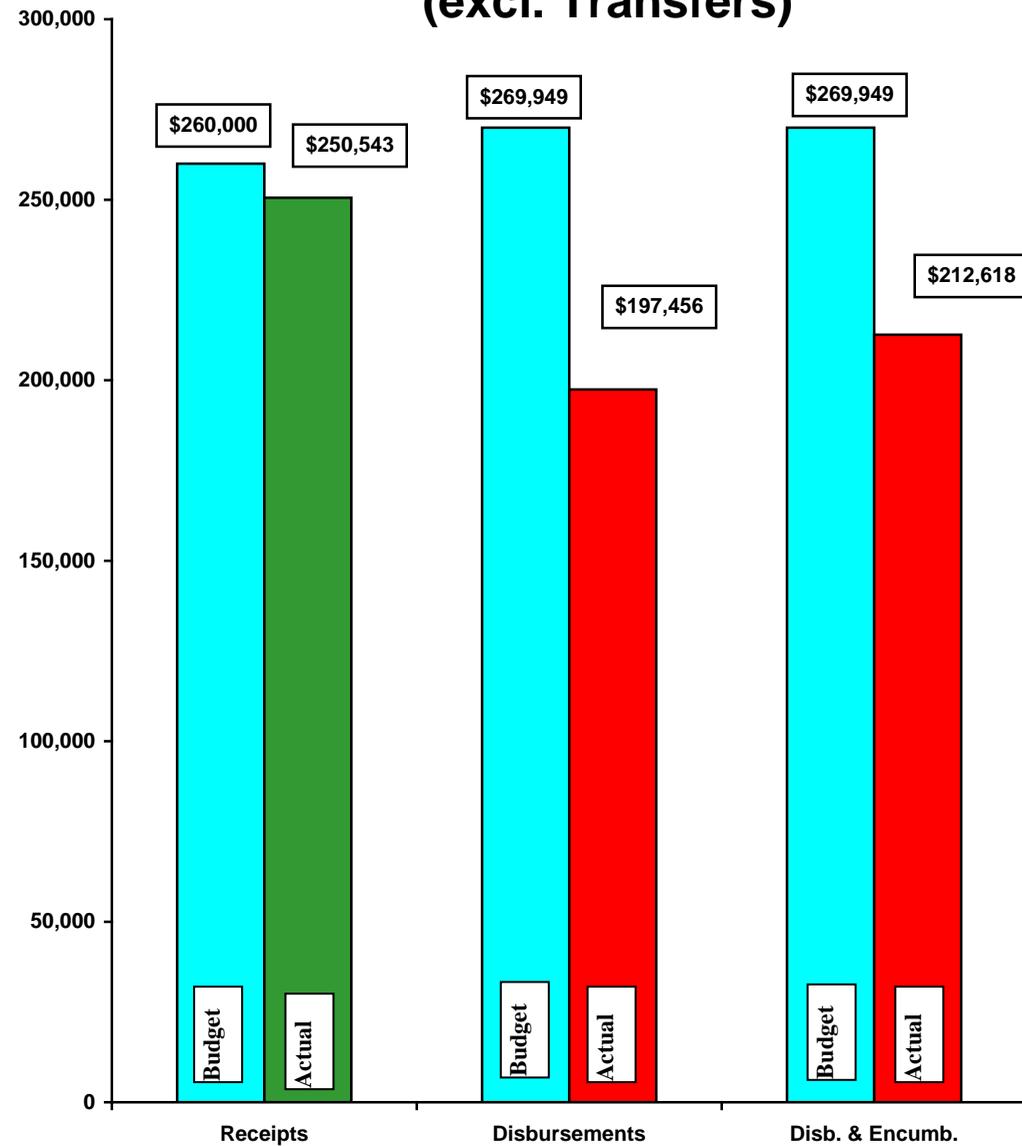


CHART ST2