

AGENDA
Maple Heights Financial Planning and Supervision Commission
Maple Heights Senior Citizens Center
15901 Libby Rd, Maple Heights OH
January 31, 2017
3:00 PM

- I. Call to Order
- II. Roll Call
- III. Approval of Minutes
- IV. Financial Supervisor Update
- V. Budget Update
 - 2016 financial report
 - 2017 Budget status
 - Financial Recovery Plan status
- VI. Lease/Purchase Update
- VII. Mayor/President of Council Updates
- VIII. Next Meeting
- IX. Adjournment

City of Maple Heights

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12/31/2016

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City of Maple Heights Statement of Budget Analysis and Cash Summary by Fund Through December 31, 2016		Target Percentage = 91.67%				Target Percentage = 91.67%				Ending Budget	Ending Cash	Outstanding Encumbrances	Unencumbered Cash Balance
		Revenues				Expenditures							
		Annual Budget Analysis				Annual Budget Analysis							
Fund Type	Jan. 1, 2016 Cash Balance	Annual Budget	YTD Actual	Variance	Percent	Annual Budget	YTD Actual	Variance	Percent				
100 - General	(\$2,500,511.71)	\$11,850,701.00	\$11,706,483.29	(\$144,217.71)	98.78	\$11,219,549.50	\$10,971,540.73	\$248,008.77	97.79	(1,869,360.21)	(\$1,765,569.15)	\$0.00	(\$1,765,569.15)
102 - Rainy Day Contingency	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	\$0.00	\$0.00	\$0.00
<i>Special Revenue:</i>													
201 - Computer Fee	148,215.51	10,000.00	10,057.00	57.00	100.57	39,000.00	11,528.72	27,471.28	29.56	119,215.51	146,743.79	0.00	146,743.79
212 - S/A Street Lighting	1,652.01	522,070.00	498,931.66	(23,138.34)	95.57	509,140.00	492,304.30	16,835.70	96.69	14,582.01	8,279.37	0.00	8,279.37
215 - Police Pension	7,788.26	79,470.00	74,422.21	(5,047.79)	93.65	65,000.00	63,967.36	1,032.64	98.41	22,258.26	18,243.11	0.00	18,243.11
216 - Fire Pension	20,614.12	79,470.00	74,422.11	(5,047.89)	93.65	70,000.00	69,586.59	413.41	99.41	30,084.12	25,449.64	0.00	25,449.64
219 - Water Use Charge	542,228.96	815,000.00	1,087,756.00	272,756.00	133.47	786,736.00	736,899.72	49,836.28	93.67	570,492.96	893,085.24	0.00	893,085.24
224 - Inmate Commissary	30,027.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,027.05	30,027.05	0.00	30,027.05
230 - Police Services Levy	22,173.55	528,135.00	498,232.95	(29,902.05)	94.34	529,081.00	504,940.53	24,140.47	95.44	21,227.55	15,465.97	0.00	15,465.97
235 - Fire Services Levy	9,442.84	528,135.00	498,232.95	(29,902.05)	94.34	513,163.00	507,598.30	5,564.70	98.92	24,414.84	77.49	0.00	77.49
240 - Senior Program	0.00	441,265.00	461,328.93	20,063.93	104.55	403,703.00	400,888.06	2,814.94	99.30	37,562.00	60,440.87	0.00	60,440.87
251 - Solid Waste Collection	484,796.20	1,506,140.00	1,491,438.54	(14,701.46)	99.02	1,745,351.00	1,709,999.93	35,351.07	97.97	245,585.20	266,234.81	0.00	266,234.81
252 - Ambulance Billing Service	41,997.77	761,432.00	701,058.97	(60,373.03)	92.07	771,096.00	680,198.09	90,897.91	88.21	32,333.77	62,858.65	0.00	62,858.65
253 - FEMA Fire Grant	0.00	88,000.00	79,546.00	(8,454.00)	90.39	88,000.00	82,594.04	5,405.96	93.86	0.00	(3,048.04)	0.00	(3,048.04)
254 - Recreation Donation	1,157.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,157.50	1,157.50	0.00	1,157.50
256 - EMS Grant	0.00	28,000.00	27,978.70	(21.30)	99.92	28,000.00	27,978.70	21.30	99.92	0.00	0.00	0.00	0.00
270 - SCM&R	426,780.52	1,109,000.00	1,151,901.18	42,901.18	103.87	908,507.00	816,067.48	92,439.52	89.83	627,273.52	762,614.22	0.00	762,614.22
271 - State Highway	119,651.19	69,000.00	73,362.65	4,362.65	0.00	90,000.00	70,000.00	20,000.00	77.78	98,651.19	123,013.84	0.00	123,013.84
272 - Municipal Motor Vehicle License	19,822.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,822.50	19,822.50	0.00	19,822.50
274 - Drug Law Enforcement	142,842.77	5,000.00	5,260.00	260.00	105.20	46,000.00	18,738.88	27,261.12	40.74	101,842.77	129,363.89	0.00	129,363.89
289 - Housing Foreclosure	184,108.33	40,000.00	64,142.00	24,142.00	160.36	5,000.00	0.00	5,000.00	0.00	219,108.33	248,250.33	0.00	248,250.33
290 - Housing Revitalization	2,638.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,638.47	2,638.47	0.00	2,638.47
295 - SAFER Grant	19,615.85	553,479.00	457,819.31	(95,659.69)	82.72	498,480.00	477,066.94	21,413.06	95.70	74,614.85	368.22	0.00	368.22
Special Revenue	2,225,553.40	7,163,596.00	7,255,891.16	92,295.16	101.29	7,096,257.00	6,670,357.64	425,899.36	94.00	2,292,892.40	2,811,086.92	0.00	2,811,086.92
<i>Debt Service:</i>													
390 - Bond Retirement	262.60	1,231,675.00	1,207,243.12	(24,431.88)	98.02	1,212,644.00	1,212,643.76	0.24	100.00	19,293.60	(5,138.04)	0.00	(5,138.04)
Debt Service	262.60	1,231,675.00	1,207,243.12	(24,431.88)	98.02	1,212,644.00	1,212,643.76	0.24	100.00	19,293.60	(5,138.04)	0.00	(5,138.04)

City of Maple Heights Statement of Budget Analysis and Cash Summary by Fund Through December 31, 2016		Target Percentage = 91.67%				Target Percentage = 91.67%				Ending Budget	Ending Cash	Outstanding Encumbrances	Unencumbered Cash Balance
		Revenues				Expenditures							
		Annual Budget	YTD Actual	Variance	Percent	Annual Budget	YTD Actual	Variance	Percent				
Fund Type	Jan. 1, 2016 Cash Balance	Annual Budget Analysis				Annual Budget Analysis							
Capital Projects:													
410 - Capital Improvement	24,490.55	0.00	0.00	0.00	0.00	1,450.00	1,445.80	4.20	99.71	23,040.55	23,044.75	0.00	23,044.75
471 - Street Improvement	31,962.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,962.80	31,962.80	0.00	31,962.80
480 - Home Exterior Maintenance	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.55	0.55	0.00	0.55
Capital Projects	56,453.90	0.00	0.00	0.00	0.00	1,450.00	1,445.80	4.20	99.71	55,003.90	55,008.10	0.00	55,008.10
Enterprise:													
560 - Recreation Banners	2,150.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150.85	2,150.85	0.00	2,150.85
Enterprise	2,150.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150.85	2,150.85	0.00	2,150.85
Agency:													
701 - D.A.R.E. Program	9,148.27	800.00	750.00	(50.00)	93.75	8,000.00	1,465.00	6,535.00	18.31	1,948.27	8,433.27	0.00	8,433.27
702 - Office on Aging Donations	6,628.82	0.00	(6,628.82)	(6,628.82)	0.00	0.00	0.00	0.00	0.00	6,628.82	0.00	0.00	0.00
730 - Mayors Court	158,683.46	200,000.00	225,115.67	25,115.67	112.56	355,500.00	237,586.77	117,913.23	66.83	3,183.46	146,212.36	0.00	146,212.36
734 - Arch.-Engineer Plan	4,366.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,366.77	4,366.77	0.00	4,366.77
736 - Trust and Agency	530,990.64	50,000.00	46,650.00	(3,350.00)	93.30	125,000.00	50,652.36	74,347.64	40.52	455,990.64	526,988.28	0.00	526,988.28
737 - Nutrition Agency	18,804.42	0.00	(18,804.42)	(18,804.42)	0.00	0.00	0.00	0.00	0.00	18,804.42	0.00	0.00	0.00
741 - Enterprise Park	590.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	590.44	590.44	0.00	590.44
743 - 3% OBBS Fees	7,018.08	5,000.00	4,702.81	(297.19)	N/A	4,700.00	4,379.59	320.41	93.18	7,318.08	7,341.30	0.00	7,341.30
Agency	736,230.90	255,800.00	251,785.24	(4,014.76)	98.43	493,200.00	294,083.72	199,116.28	59.63	498,830.90	693,932.42	0.00	693,932.42
Total All Funds	\$520,139.94	\$20,501,772.00	\$20,421,402.81	(\$80,369.19)	99.61	\$20,023,100.50	\$19,150,071.65	\$873,028.85	95.64	\$998,811.44	\$1,791,471.10	\$0.00	\$1,791,471.10

City of Maple Heights

Bank Reconciliation

December 31, 2016

Bank Balance:	
<i>Bank Statements:</i>	
Operating - Key Bank	\$2,098,858.67
Operating - Citizens	3,798.58
STAR Ohio	8,376.97
Payroll - Key Bank	0.00
Escrow - Key Bank	0.00
Mayors Court - Key Bank	44,001.95
Petty Cash	3,000.00
	<hr/>
Total Statements	2,158,036.17
<i>Adjustments to Bank Balance:</i>	
Outstanding Checks	(240,777.68)
December OPF	(74,114.21)
November and December OPERS	(51,673.18)
	<hr/>
Adjusted Bank Balance	<u><u>\$1,791,471.10</u></u>
Book Balance	<u><u>\$1,791,471.10</u></u>
Difference	0.00

City of Maple Heights

General Fund

As of December 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Revenues				
Property Tax	\$1,661,242.00	\$1,465,612.00	(\$195,630.00)	88.22%
Income Tax	7,047,223.00	7,132,745.16	85,522.16	101.21%
Taxes	8,708,465.00	8,598,357.16	(110,107.84)	98.74%
Local Government	751,975.00	750,580.54	(1,394.46)	99.81%
Homestead and Rollback	266,740.00	245,736.97	(21,003.03)	92.13%
Public Utility	15,000.00	0.00	(15,000.00)	0.00%
Cigarette License	1,500.00	1,144.43	(355.57)	76.30%
Liquor Permits	18,000.00	25,836.30	7,836.30	143.54%
Estate Tax	500.00	566.90	66.90	113.38%
Community Diversion Grant	13,400.00	9,600.00	(3,800.00)	71.64%
Community Recycling Grant	0.00	3,331.00	3,331.00	N/A
Other Intergovernmental	0.00	0.00	0.00	0.00%
Intergovernmental	1,067,115.00	1,036,796.14	(30,318.86)	97.16%
Jail Phone	1,800.00	1,761.19	(38.81)	97.84%
Police Services	3,000.00	3,243.98	243.98	108.13%
Police Nuisance Fees	1,900.00	65.00	(1,835.00)	3.42%
Demolition	0.00	1,837.16	1,837.16	N/A
Board Ups	12,266.00	10,995.17	(1,270.83)	89.64%
Grass Cutting	220,765.00	172,547.48	(48,217.52)	78.16%
Special Assessments	3,000.00	8,043.68	5,043.68	N/A
Charges for Services	242,731.00	198,493.66	(44,237.34)	81.78%
Community Diversion	1,000.00	1,160.00	160.00	N/A
Traffic Camera Fees	300.00	324.70	24.70	108.23%
Cable Franchise Fees	283,337.00	296,098.73	12,761.73	104.50%
Cell Tower Rental Fees	22,613.00	11,947.39	(10,665.61)	52.83%
Licenses	500.00	100.00	(400.00)	20.00%
Permits	566,000.00	574,395.77	8,395.77	101.48%
Other Fees	8,200.00	10,607.94	2,407.94	129.37%
Licenses Permits and Fees	881,950.00	894,634.53	12,684.53	101.44%
Fines and Forfeitures	331,654.00	337,270.40	5,616.40	101.69%
Interest	100.00	69.13	(30.87)	69.13%
Miscellaneous Donations	3,600.00	5,858.51	2,258.51	N/A
Gifts and Donations	3,600.00	5,858.51	2,258.51	0.00%

City of Maple Heights

General Fund

As of December 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Employee Health Care	205,760.00	198,314.04	(7,445.96)	96.38%
Refunds	0.00	745.55	745.55	0.00%
Sale of Equipment	15,000.00	27,795.00	12,795.00	185.30%
Cell Tower Sales	0.00	0.00	0.00	0.00%
Other	19,326.00	33,149.17	13,823.17	171.53%
Other Miscellaneous	240,086.00	260,003.76	19,917.76	108.30%
Advances In -	375,000.00	375,000.00	0.00	N/A
Transfers In - Rainy Day Fund	0.00	0.00	0.00	0.00%
Transfers In - Solid Waste Fund	0.00	0.00	0.00	0.00%
Interfund	375,000.00	375,000.00	0.00	N/A
Total Revenues	11,850,701.00	11,706,483.29	(144,217.71)	98.78%
Expenditures:				
Police (1100)				
Personal Services	2,809,503.00	2,757,667.57	51,835.43	98.15%
Other	0.00	0.00	0.00	0.00%
Total Police	2,809,503.00	2,757,667.57	51,835.43	98.15%
Auxiliary Police (1110)				
Personal Services	70,025.00	56,696.15	13,328.85	80.97%
Other	0.00	0.00	0.00	0.00%
Total Auxiliary Police	70,025.00	56,696.15	13,328.85	80.97%
Fire (1200)				
Personal Services	2,732,280.00	2,731,312.63	967.37	99.96%
Other	0.00	0.00	0.00	0.00%
Total Fire	2,732,280.00	2,731,312.63	967.37	99.96%
Dispatcher & Secretaries (1300)				
Personal Services	146,703.00	148,245.41	(1,542.41)	101.05%
Other	584,664.00	584,360.47	303.53	99.95%
Total Dispatchers & Secretaries	731,367.00	732,605.88	(1,238.88)	100.17%
School Guards (1310)				
Personal Services	58,782.00	38,131.62	20,650.38	64.87%
Other	0.00	0.00	0.00	0.00%
Total School Guards	58,782.00	38,131.62	20,650.38	64.87%

City of Maple Heights

General Fund

As of December 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Jail Administrators (1350)				
Personal Services	462,435.00	461,040.34	1,394.66	99.70%
Other	49,500.00	34,692.89	14,807.11	70.09%
Total Jail Administrators	511,935.00	495,733.23	16,201.77	96.84%
Total Security of Persons and Property	6,913,892.00	6,812,147.08	101,744.92	98.53%
Public Health (2000)				
Other	90,701.00	90,701.00	0.00	100.00%
Total Public Health	90,701.00	90,701.00	0.00	100.00%
Recreation (3000)				
Personal Services	2,338.00	1,972.28	365.72	84.36%
Other	8,034.50	8,082.43	(47.93)	100.60%
Total Recreation	10,372.50	10,054.71	317.79	96.94%
Senior Services (3500)				
Personal Services	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00%
Total Senior Services	0.00	0.00	0.00	0.00%
Nutrition Services (3510)				
Personal Services	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00%
Total Nutrition Services	0.00	0.00	0.00	0.00%
Senior Transportation (3520)				
Personal Services	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00%
Total Senior Transportation	0.00	0.00	0.00	0.00%
Home Delivered Meals (3530)				
Personal Services	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00%
Total Home Delivered Meals	0.00	0.00	0.00	0.00%
Total Leisure Time Activities	10,372.50	10,054.71	317.79	96.94%

City of Maple Heights

General Fund

As of December 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Building Commissioner (4000)				
Personal Services	144,524.00	147,148.81	(2,624.81)	101.82%
Other	498,718.00	485,310.08	13,407.92	97.31%
Total Building Commissioner	643,242.00	632,458.89	10,783.11	98.32%
Community Planning (4100)				
Personal Services	0.00	1,564.99	(1,564.99)	#DIV/0!
Other	0.00	0.00	0.00	0.00%
Total Community Planning	0.00	1,564.99	(1,564.99)	#DIV/0!
Zoning Board (4200)				
Personal Services	4,808.00	1,105.47	3,702.53	22.99%
Other	1,026.00	1,020.00	6.00	99.42%
Total Zoning Board	5,834.00	2,125.47	3,708.53	36.43%
Total Community Environment	649,076.00	636,149.35	12,926.65	98.01%
Service Director (5000)				
Personal Services	24,340.00	23,945.79	394.21	98.38%
Other	564.00	567.15	(3.15)	100.56%
Total Service Director	24,904.00	24,512.94	391.06	98.43%
Mechanics (5200)				
Personal Services	74,204.00	73,675.17	528.83	99.29%
Other	15,100.00	14,099.74	1,000.26	93.38%
Total Mechanics	89,304.00	87,774.91	1,529.09	98.29%
Total Basic Utility Services	114,208.00	112,287.85	1,920.15	98.32%
Mayor's Office (7110)				
Personal Services	207,591.00	199,758.99	7,832.01	96.23%
Other	9,000.00	7,239.15	1,760.85	80.44%
Total Mayor's Office	216,591.00	206,998.14	9,592.86	95.57%
Finance (7120)				
Personal Services	302,004.00	299,177.53	2,826.47	99.06%
Other	4,500.00	5,407.41	(907.41)	120.16%
Total Finance	306,504.00	304,584.94	1,919.06	99.37%

City of Maple Heights

General Fund

As of December 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Legal (7130)				
Personal Services	247,991.00	234,446.30	13,544.70	94.54%
Other	44,300.00	49,949.15	(5,649.15)	112.75%
Total Legal	292,291.00	284,395.45	7,895.55	97.30%
Election Expense (7140)				
Other	60,964.00	52,063.14	8,900.86	85.40%
Total Election Expense	60,964.00	52,063.14	8,900.86	85.40%
Engineering (7150)				
Personal Services	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00%
Total Engineering	0.00	0.00	0.00	0.00%
Lands and Building (7160)				
Personal Services	77,236.00	72,028.26	5,207.74	93.26%
Other	622,952.00	599,190.10	23,761.90	96.19%
Total Lands and Building	700,188.00	671,218.36	28,969.64	95.86%
Civil Service (7180)				
Personal Services	6,153.00	4,142.72	2,010.28	67.33%
Other	1,500.00	2,617.00	(1,117.00)	174.47%
Total Civil Service	7,653.00	6,759.72	893.28	88.33%
Human Resources (7190)				
Personal Services	85,442.00	85,169.28	272.72	99.68%
Other	28,000.00	25,530.16	2,469.84	91.18%
Total Human Resources	113,442.00	110,699.44	2,742.56	97.58%
Economic Development (7200)				
Personal Services	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00%
Total Economic Development	0.00	0.00	0.00	0.00%
Council (7210)				
Personal Services	116,879.00	116,317.98	561.02	99.52%
Other	13,400.00	3,905.75	9,494.25	29.15%
Total Council	130,279.00	120,223.73	10,055.27	92.28%

City of Maple Heights

General Fund

As of December 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Clerk of Council (7220)				
Personal Services	61,879.00	62,167.45	(288.45)	100.47%
Other	748.00	438.41	309.59	58.61%
Total Clerk of Council	62,627.00	62,605.86	21.14	99.97%
Mayor's Court				
Personal Services	62,123.00	55,112.04	7,010.96	88.71%
Other	2,300.00	1,850.46	449.54	80.45%
Total Mayor's Court	64,423.00	56,962.50	7,460.50	88.42%
Miscellaneous				
Personal Services	19,563.00	2,259.74	17,303.26	11.55%
Other	609,775.00	574,429.72	35,345.28	94.20%
Total Miscellaneous	629,338.00	576,689.46	52,648.54	91.63%
Total General Government	2,584,300.00	2,453,200.74	131,099.26	94.93%
Transfers Out				
Transfer - Street Lighting	250,000.00	250,000.00	0.00	100.00%
Transfer - Ambulance Billing	147,000.00	147,000.00	0.00	100.00%
Transfer - Escrow	0.00	0.00	0.00	0.00%
Transfer - Bond Retirement	460,000.00	460,000.00	0.00	100.00%
Total Transfers Out	857,000.00	857,000.00	0.00	100.00%
Total Expenditures	\$11,219,549.50	\$10,971,540.73	\$248,008.77	97.79%

City of Maple Heights

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December 31, 2015

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City of Maple Heights Statement of Budget Analysis and Cash Summary by Fund Through December 31, 2015		Target Percentage : 100.00%				Target Percentage = 100.00%						
		Revenues				Expenditures						
		Annual Budget Analysis				Annual Budget Analysis				Ending	Outstanding	Unencumbered
Fund Type	Jan. 1, 2015 Cash Balance	Annual Budget	YTD Actual	Variance	Percent	Annual Budget	YTD Actual	Variance	Percent	Cash	Encumbrances	Cash Balance
100 - General	(\$2,595,728.94)	\$12,232,237.46	\$12,283,421.87	\$51,184.41	100.42	\$12,326,678.59	\$12,188,204.64	\$138,473.95	98.88	(\$2,500,511.71)	\$0.00	(\$2,500,511.71)
102 - Rainy Day Contingency	\$21,000.00	\$0.00	\$0.00	\$0.00	0.00	\$21,000.00	\$21,000.00	\$0.00	100.00	\$0.00	\$0.00	\$0.00
<i>Special Revenue:</i>												
201 - Computer Fee	136,606.51	11,609.00	11,609.00	0.00	100.00	0.00	0.00	0.00	0.00	148,215.51	0.00	148,215.51
212 - S/A Street Lighting	9,894.46	548,717.04	544,720.92	(3,996.12)	99.27	553,280.60	552,963.37	317.23	99.94	1,652.01	0.00	1,652.01
215 - Police Pension	1,275.58	81,323.47	81,323.49	0.02	100.00	74,811.00	74,810.81	0.19	100.00	7,788.26	0.00	7,788.26
216 - Fire Pension	1,275.58	81,323.48	81,323.46	(0.02)	100.00	61,985.00	61,984.92	0.08	100.00	20,614.12	0.00	20,614.12
219 - Water Use Charge	464,015.81	833,553.30	835,434.21	1,880.91	100.23	833,499.00	757,221.06	76,277.94	90.85	542,228.96	0.00	542,228.96
224 - Inmate Commissary	30,027.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,027.05	0.00	30,027.05
230 - Police Services Levy	0.00	533,737.44	533,737.44	0.00	100.00	511,615.00	511,563.89	51.11	99.99	22,173.55	0.00	22,173.55
235 - Fire Services Levy	0.00	533,737.44	533,737.44	0.00	100.00	528,627.00	524,294.60	4,332.40	99.18	9,442.84	0.00	9,442.84
251 - Solid Waste Collection	605,130.33	1,482,201.08	1,482,201.08	0.00	100.00	1,602,405.00	1,602,535.21	(130.21)	100.01	484,796.20	0.00	484,796.20
252 - Ambulance Billing Service	51,818.78	658,799.16	612,172.31	(46,626.85)	92.92	709,858.16	621,993.32	87,864.84	87.62	41,997.77	0.00	41,997.77
254 - Recreation Donation	1,102.50	0.00	55.00	55.00	0.00	0.00	0.00	0.00	0.00	1,157.50	0.00	1,157.50
270 - SCM&R	136,529.85	818,863.57	901,928.42	83,064.85	110.14	682,538.16	611,677.75	70,860.41	89.62	426,780.52	0.00	426,780.52
271 - State Highway	46,325.33	66,733.39	73,325.86	6,592.47	0.00	0.00	0.00	0.00	0.00	119,651.19	0.00	119,651.19
272 - Municipal Motor Vehicle License	19,822.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,822.50	0.00	19,822.50
274 - Drug Law Enforcement	132,341.27	10,741.50	10,741.50	0.00	100.00	0.00	240.00	(240.00)	0.00	142,842.77	0.00	142,842.77
289 - Housing Foreclosure	113,358.33	68,750.00	71,750.00	3,000.00	104.36	1,000.00	1,000.00	0.00	100.00	184,108.33	0.00	184,108.33
290 - Housing Revitalization	2,638.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,638.47	0.00	2,638.47
295 - SAFER Grant	0.00	20,000.00	29,916.32	9,916.32	149.58	19,933.00	10,300.47	9,632.53	51.68	19,615.85	0.00	19,615.85
Special Revenue	1,752,162.35	5,750,089.87	5,803,976.45	53,886.58	100.94	5,579,551.92	5,330,585.40	248,966.52	95.54	2,225,553.40	0.00	2,225,553.40
<i>Debt Service:</i>												
390 - Bond Retirement	74,357.43	1,214,795.05	1,140,798.93	(73,996.12)	93.91	1,241,754.00	1,214,893.76	26,860.24	97.84	262.60	0.00	262.60
Debt Service	74,357.43	1,214,795.05	1,140,798.93	(73,996.12)	93.91	1,241,754.00	1,214,893.76	26,860.24	97.84	262.60	0.00	262.60

City of Maple Heights Statement of Budget Analysis and Cash Summary by Fund Through December 31, 2015		Target Percentage : 100.00%				Target Percentage = 100.00%						
		Revenues				Expenditures						
		Annual Budget Analysis				Annual Budget Analysis				Ending	Outstanding	Unencumbered
Fund Type	Jan. 1, 2015 Cash Balance	Annual Budget	YTD Actual	Variance	Percent	Annual Budget	YTD Actual	Variance	Percent	Cash	Encumbrances	Cash Balance
<i>Capital Projects:</i>												
410 - Capital Improvement	17,301.63	188,438.61	173,438.61	(15,000.00)	92.04	188,134.20	166,249.69	21,884.51	88.37	24,490.55	0.00	24,490.55
471 - Street Improvement	31,962.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,962.80	0.00	31,962.80
480 - Home Exterior Maintenance	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.55	0.00	0.55
Capital Projects	49,264.98	188,438.61	173,438.61	(15,000.00)	92.04	188,134.20	166,249.69	21,884.51	88.37	56,453.90	0.00	56,453.90
<i>Enterprise:</i>												
560 - Recreation Banners	2,150.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150.85	0.00	2,150.85
Enterprise	2,150.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150.85	0.00	2,150.85
<i>Agency:</i>												
701 - D.A.R.E. Program	8,273.27	750.00	875.00	125.00	116.67	0.00	0.00	0.00	0.00	9,148.27	0.00	9,148.27
702 - Office on Aging Donations	6,628.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,628.82	0.00	6,628.82
730 - Mayors Court	95,251.42	351,267.18	412,034.73	60,767.55	117.30	333,852.00	348,602.69	(14,750.69)	104.42	158,683.46	0.00	158,683.46
734 - Arch.-Engineer Plan	4,366.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,366.77	0.00	4,366.77
736 - Trust and Agency	518,652.53	115,550.00	116,150.00	600.00	100.52	95,931.00	103,811.89	(7,880.89)	108.22	530,990.64	0.00	530,990.64
737 - Nutrition Agency	18,804.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,804.42	0.00	18,804.42
741 - Enterprise Park	590.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	590.44	0.00	590.44
743 - 3% OBBS Fees	7,564.99	2,416.74	2,502.11	85.37	103.53	3,049.00	3,049.02	(0.02)	100.00	7,018.08	0.00	7,018.08
Agency	660,132.66	469,983.92	531,561.84	61,577.92	113.10	432,832.00	455,463.60	(22,631.60)	105.23	736,230.90	0.00	736,230.90
Total All Funds	(\$36,660.67)	\$19,855,544.91	\$19,933,197.70	\$77,652.79	100.39	\$19,789,950.71	\$19,376,397.09	\$413,553.62	97.91	\$520,139.94	\$0.00	\$520,139.94

City of Maple Heights

Bank Reconciliation

December 31, 2015

Bank Balance:

Bank Statements:

Operating - Key Bank	\$698,794.11
Operating - Charter One	3,791.02
STAR Ohio	8,337.76
Payroll - Key Bank	0.00
Escrow - Key Bank	12,894.39
Mayors Court - Key Bank	45,801.45
Petty Cash	3,000.00
	<hr/>
Total Statements	772,618.73

Adjustments to Bank Balance:

Deposits in Transit	535.36
Outstanding Checks	(162,940.84)
Other Adjustments	(90,073.31)
	<hr/>
Adjusted Bank Balance	\$520,139.94

Book Balance

\$520,139.94

Unidentified Adjustments

0.00

City of Maple Heights

General Fund

As of December 31, 2015

	2015 Budget	2015 YTD Actual	Variance	Percent of Budget Received/Expended
Revenues				
Property Tax	\$1,733,306.85	\$1,589,921.33	(\$143,385.52)	91.73%
Income Tax	6,986,253.18	7,158,756.76	172,503.58	102.47%
Taxes	8,719,560.03	8,748,678.09	29,118.06	100.33%
Local Government	793,295.32	793,295.47	0.15	100.00%
Homestead and Rollback	263,112.13	263,101.93	(10.20)	100.00%
Public Utility	15,674.04	15,674.04	0.00	100.00%
Cigarette License	1,236.00	1,236.88	0.88	100.07%
Liquor Permits	18,768.75	18,768.75	0.00	100.00%
WRAAA Grant	35,947.11	35,947.21	0.10	100.00%
DSAS Grant	66,331.41	66,331.66	0.25	100.00%
Other Intergovernmental	51,810.00	51,810.00	0.00	100.00%
Intergovernmental	1,246,174.76	1,246,165.94	(8.82)	100.00%
Jail Phone	1,783.38	1,784.15	0.77	100.04%
Police Services	3,565.28	3,565.28	0.00	100.00%
Police Nuisance Fees	24,013.17	24,013.17	0.00	100.00%
Demolition	8,176.88	8,176.88	0.00	100.00%
Board Ups	7,363.78	7,363.78	0.00	100.00%
Grass Cutting	191,628.68	191,778.68	150.00	100.08%
Special Assessments	5,824.19	5,913.64	89.45	101.54%
Charges for Services	242,355.36	242,595.58	240.22	100.10%
Community Diversion	27,116.00	29,516.00	2,400.00	108.85%
Traffic Camera Fees	37,749.31	37,932.31	183.00	100.48%
Cable Franchise Fees	283,336.97	283,336.97	0.00	100.00%
Cell Tower Rental Fees	22,612.77	203,530.77	180,918.00	900.07%
Licenses	2,550.00	2,550.00	0.00	100.00%
Permits	575,211.58	589,472.61	14,261.03	102.48%
Other Fees	37,751.82	37,798.15	46.33	100.12%
Licenses Permits and Fees	986,328.45	1,184,136.81	197,808.36	120.06%
Fines and Forfeitures	319,392.84	321,493.84	2,101.00	100.66%
Interest	106.03	110.95	4.92	104.64%
Senior Donations	66,645.00	66,745.00	100.00	100.15%
Transportation Donations	10,903.78	11,608.33	704.55	106.46%
On-Site Meals Donations	9,221.69	9,573.91	352.22	103.82%
Home Delivered Meals Donations	7,103.65	7,233.75	130.10	101.83%
Gifts and Donations	93,874.12	95,160.99	1,286.87	312.11%

City of Maple Heights

General Fund

As of December 31, 2015

	2015 Budget	2015 YTD Actual	Variance	Percent of Budget Received/Expended
Employee Health Care	189,852.42	190,363.99	511.57	100.27%
Sale of Equipment	11,276.87	11,276.87	0.00	100.00%
Cell Tower Sales	180,000.00	0.00	(180,000.00)	0.00%
Other	22,316.58	22,438.81	122.23	100.55%
Other Miscellaneous	403,445.87	224,079.67	(179,366.20)	55.54%
Transfers In - Rainy Day Fund	21,000.00	21,000.00	0.00	100.00%
Transfers In - Solid Waste Fund	200,000.00	200,000.00	0.00	100.00%
Interfund	221,000.00	221,000.00	0.00	100.00%
Total Revenues	12,232,237.46	12,283,421.87	51,184.41	100.42%
Expenditures:				
Police (1100)				
Personal Services	3,284,855.00	3,256,396.83	28,458.17	99.13%
Other	0.00	0.00	0.00	0.00%
Total Police	3,284,855.00	3,256,396.83	28,458.17	99.13%
Auxiliary Police (1110)				
Personal Services	73,691.00	74,818.76	(1,127.76)	101.53%
Other	0.00	0.00	0.00	0.00%
Total Auxiliary Police	73,691.00	74,818.76	(1,127.76)	101.53%
Fire (1200)				
Personal Services	2,854,083.00	2,834,075.07	20,007.93	99.30%
Other	0.00	227.04	(227.04)	0.00%
Total Fire	2,854,083.00	2,834,302.11	19,780.89	99.31%
Dispatcher & Secretaries (1300)				
Personal Services	450,697.00	446,565.32	424,248.77	99.08%
Other	318,432.00	318,431.98	233,988.62	100.00%
Total Dispatchers & Secretaries	769,129.00	764,997.30	658,237.39	99.46%
School Guards (1310)				
Personal Services	44,715.00	44,782.07	37,258.65	100.15%
Other	0.00	0.00	0.00	0.00%
Total School Guards	44,715.00	44,782.07	37,258.65	100.15%
Jail Administrators (1350)				
Personal Services	419,999.00	413,423.56	6,575.44	98.43%
Other	51,475.18	44,034.31	7,440.87	85.54%
Total Jail Administrators	471,474.18	457,457.87	14,016.31	97.03%
Total Security of Persons and Property	7,497,947.18	7,432,754.94	756,623.65	99.13%

City of Maple Heights

General Fund

As of December 31, 2015

	2015 Budget	2015 YTD Actual	Variance	Percent of Budget Received/Expended
Public Health (2000)				
Other	90,701.00	90,701.00	0.00	100.00%
Total Public Health	90,701.00	90,701.00	0.00	100.00%
Recreation (3000)				
Personal Services	6,263.00	6,262.02	0.98	99.98%
Other	3,451.98	1,725.98	1,726.00	50.00%
Total Recreation	9,714.98	7,988.00	1,726.98	82.22%
Senior Services (3500)				
Personal Services	63,279.00	127,479.26	(64,200.26)	201.46%
Other	5,953.50	5,466.50	487.00	91.82%
Total Senior Services	69,232.50	132,945.76	(63,713.26)	192.03%
Nutrition Services (3510)				
Personal Services	84,552.00	84,474.37	77.63	99.91%
Other	0.00	0.00	0.00	0.00%
Total Nutrition Services	84,552.00	84,474.37	77.63	99.91%
Senior Transportation (3520)				
Personal Services	99,766.00	99,794.73	(28.73)	100.03%
Other	33,263.99	27,680.76	5,583.23	83.22%
Total Senior Transportation	133,029.99	127,475.49	5,554.50	95.82%
Home Delivered Meals (3530)				
Personal Services	64,348.00	3,076.63	61,271.37	4.78%
Other	0.00	0.00	0.00	0.00%
Total Home Delivered Meals	64,348.00	3,076.63	61,271.37	4.78%
Total Leisure Time Activities	360,877.47	355,960.25	4,917.22	98.64%
Building Commissioner (4000)				
Personal Services	131,962.00	132,501.26	(539.26)	100.41%
Other	346,084.09	174,525.45	171,558.64	50.43%
Total Building Commissioner	478,046.09	307,026.71	171,019.38	64.23%
Community Planning (4100)				
Personal Services	4,564.00	4,565.88	(1.88)	100.04%
Other	1,277.00	0.00	1,277.00	0.00%
Total Community Planning	5,841.00	4,565.88	1,275.12	0.00%

City of Maple Heights

General Fund

As of December 31, 2015

	2015 Budget	2015 YTD Actual	Variance	Percent of Budget Received/Expended
Zoning Board (4200)				
Other	480.00	1,517.00	(1,037.00)	316.04%
Total Zoning Board	480.00	1,517.00	(1,037.00)	316.04%
Total Community Environment	484,367.09	313,109.59	171,257.50	64.64%
Service Director (5000)				
Personal Services	16,943.00	12,510.24	4,432.76	73.84%
Other	15,728.71	17,426.56	(1,697.85)	110.79%
Total Service Director	32,671.71	29,936.80	2,734.91	91.63%
Mechanics (5200)				
Personal Services	112,166.00	71,162.66	41,003.34	63.44%
Other	110,189.19	94,648.78	15,540.41	85.90%
Total Mechanics	222,355.19	165,811.44	56,543.75	74.57%
Total Basic Utility Services	255,026.90	195,748.24	59,278.66	76.76%
Mayor's Office (7110)				
Personal Services	225,932.00	228,397.31	(2,465.31)	101.09%
Other	706.42	945.35	(238.93)	133.82%
Total Mayor's Office	226,638.42	229,342.66	(2,704.24)	101.19%
Finance (7120)				
Personal Services	244,843.00	245,686.41	(843.41)	100.34%
Other	6,050.60	4,116.39	1,934.21	68.03%
Total Finance	250,893.60	249,802.80	1,090.80	99.57%
Legal (7130)				
Personal Services	273,501.00	274,005.40	(504.40)	100.18%
Other	67,529.59	35,827.91	31,701.68	53.06%
Total Legal	341,030.59	309,833.31	31,197.28	90.85%
Election Expense (7140)				
Other	6,375.00	6,375.66	(0.66)	100.01%
Total Election Expense	6,375.00	6,375.66	(0.66)	100.01%
Engineering (7150)				
Personal Services	26,096.00	25,987.89	108.11	99.59%
Other	25,798.50	80,988.87	(55,190.37)	313.93%
Total Engineering	51,894.50	106,976.76	(55,082.26)	206.14%

City of Maple Heights

General Fund

As of December 31, 2015

	2015 Budget	2015 YTD Actual	Variance	Percent of Budget Received/Expended
Lands and Building (7160)				
Personal Services	102,239.00	102,578.46	(339.46)	100.33%
Other	601,539.26	583,489.34	18,049.92	97.00%
Total Lands and Building	703,778.26	686,067.80	17,710.46	97.48%
Civil Service (7180)				
Personal Services	5,785.00	6,099.37	(314.37)	105.43%
Other	1,336.00	1,335.84	0.16	99.99%
Total Civil Service	7,121.00	7,435.21	(314.21)	104.41%
Human Resources (7190)				
Personal Services	111,999.00	110,666.12	1,332.88	98.81%
Other	8,890.13	12,223.41	(3,333.28)	137.49%
Total Human Resources	120,889.13	122,889.53	(2,000.40)	101.65%
Economic Development (7200)				
Personal Services	578.00	578.33	(0.33)	100.06%
Other	0.00	0.00	0.00	0.00%
Total Economic Development	578.00	578.33	(0.33)	100.06%
Council (7210)				
Personal Services	115,813.00	114,879.71	933.29	99.19%
Other	11,178.75	4,232.83	6,945.92	37.86%
Total Council	126,991.75	119,112.54	7,879.21	93.80%
Clerk of Council (7220)				
Personal Services	79,250.00	78,504.73	745.27	99.06%
Other	360.00	357.32	2.68	99.26%
Total Clerk of Council	79,610.00	78,862.05	747.95	99.06%
Mayor's Court				
Personal Services	70,798.00	70,858.55	(60.55)	100.09%
Other	442.00	442.49	(0.49)	100.11%
Total Mayor's Court	71,240.00	71,301.04	(61.04)	100.09%
Miscellaneous				
Personal Services	244,135.00	243,843.78	(422,158.43)	99.88%
Other	633,239.70	874,165.15	85,399.99	138.05%
Total Miscellaneous	877,374.70	1,118,008.93	(336,758.44)	127.43%
Total General Government	2,864,414.95	3,106,586.62	(338,295.88)	108.45%

City of Maple Heights

General Fund

As of December 31, 2015

	2015 Budget	2015 YTD Actual	Variance	Percent of Budget Received/Expended
Transfers Out				
Transfer - Street Lighting	279,344.00	269,344.00	10,000.00	96.42%
Transfers - Capital and Ambulance Billing	70,000.00	0.00	70,000.00	0.00%
Transfer - Escrow	71,000.00	71,000.00	0.00	100.00%
Transfer - Bond Retirement	353,000.00	353,000.00	0.00	100.00%
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Total Transfers Out	773,344.00	693,344.00	80,000.00	89.66%
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$12,326,678.59</u>	<u>\$12,188,204.64</u>	<u>\$733,781.15</u>	<u>98.88%</u>

**City of Maple Heights
Statement of Budget Analysis
and Cash Summary by Fund
2017**

Fund Type	Jan. 1, 2017 Cash Balance	12/13/2016 Estimated 2017 Revenues	(3 Months) 12/21/2016 Temporary 2017 Appropriations	Estimated Dec. 31, 2017 Ending Cash
<i>Operating Funds:</i>				
101 - General	(\$1,765,569.15)	\$11,737,281.82	\$3,148,050.00	\$6,823,662.67
<i>Special Revenue:</i>				
201 - Computer Fee	146,743.79	4,500.00	7,800.00	143,443.79
212 - S/A Street Lighting	8,279.37	488,520.86	140,000.00	356,800.23
215 - Police Pension	18,243.11	69,005.00	21,000.00	66,248.11
216 - Fire Pension	25,449.64	69,005.00	27,000.00	67,454.64
219 - Water Use Charge	893,085.24	800,000.00	286,000.00	1,407,085.24
224 - Inmate Commissary	30,027.05	0.00	0.00	30,027.05
230 - Police Services Levy	15,465.97	460,036.61	152,700.00	322,802.58
235 - Fire Services Levy	77.49	460,036.61	133,800.00	326,314.10
240 - Senior Program	60,440.87	424,449.86	117,100.00	367,790.73
251 - Solid Waste Collection	266,234.81	1,585,396.00	375,200.00	1,476,430.81
252 - Ambulance Billing Service	62,858.65	757,000.00	186,500.00	633,358.65
253 - FEMA Fire Grant	(3,048.04)	0.00	0.00	(3,048.04)
254 - Recreation Donation	1,157.50	0.00	0.00	1,157.50
270 - SCM&R	762,614.22	804,000.00	234,800.00	1,331,814.22
271 - State Highway	123,013.84	69,000.00	35,000.00	157,013.84
272 - Municipal Motor Vehicle License	19,822.50	0.00	0.00	19,822.50
274 - Drug Law Enforcement	129,363.89	5,000.00	0.00	134,363.89
289 - Housing Foreclosure	248,250.33	40,000.00	10,000.00	278,250.33
290 - Housing Revitalization	2,638.47	0.00	0.00	2,638.47
295 - SAFER Grant	368.22	553,479.00	141,800.00	412,047.22
Special Revenue	2,811,086.92	6,589,428.94	1,868,700.00	7,531,815.86
<i>Debt Service:</i>				
390 - Bond Retirement	(5,138.04)	1,080,378.77	0.00	1,075,240.73
<i>Capital Projects:</i>				
410 - Capital Improvement	23,044.75	0.00	0.00	23,044.75
471 - Street Improvement	31,962.80	31,962.80	0.00	63,925.60
480 - Home Exterior Maintenance	0.55	0.00	0.00	0.55
Capital Projects	55,008.10	31,962.80	0.00	86,970.90
Total Operating Funds	1,095,387.83	19,439,052.33	5,016,750.00	15,517,690.16
<i>Enterprise:</i>				
560 - Recreation Banners	2,150.85	0.00	0.00	2,150.85
<i>Agency Funds:</i>				
701 - D.A.R.E. Program	8,433.27	800.00	550.00	8,683.27
702 - Office on Aging Donations	0.00	0.00	0.00	0.00
730 - Mayors Court	146,212.36	400,000.00	73,850.00	472,362.36
734 - Arch.-Engineer Plan	4,366.77	0.00	0.00	4,366.77
736 - Trust and Agency	526,988.28	25,000.00	17,000.00	534,988.28
737 - Nutrition Agency	0.00	0.00	0.00	0.00
741 - Enterprise Park	590.44	0.00	0.00	590.44
743 - 3% OBBS Fees	7,341.30	3,500.00	1,000.00	9,841.30
Agency Funds	693,932.42	429,300.00	92,400.00	1,030,832.42
Total Nonoperating Funds	696,083.27	429,300.00	92,400.00	1,032,983.27
Total All Funds	\$1,791,471.10	\$19,868,352.33	\$5,109,150.00	\$16,550,673.43