

City of Maple Heights

Table of Contents

November 30, 2017

<u>Page #</u>	<u>Item</u>
1-2	Statement of Budget Analysis and Cash Summary by Fund
3	Bank Reconciliation
4-8	General Fund Detail

City of Maple Heights Statement of Budget Analysis and Cash Summary by Fund Through November 30, 2017		Target Percentage = 91.67%				Target Percentage = 91.67%							
Fund Type	Jan. 1, 2017 Cash Balance	Revenues Annual Budget Analysis				Expenditures Annual Budget Analysis				Ending Budget	Ending Cash	Outstanding Encumbrances	Unencumbered Cash Balance
		Annual Budget	YTD Actual	Variance	Percent	Annual Budget	YTD Actual	Variance	Percent				
100 - General	(\$1,765,569.15)	\$11,744,856.82	\$10,914,474.63	(\$830,382.19)	92.93	\$11,266,352.00	\$9,743,706.19	\$1,522,645.81	86.49	(1,287,064.33)	(\$594,800.71)	\$116,468.40	(\$711,269.11)
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	146,743.79	10,000.00	7,677.00	(2,323.00)	76.77	36,370.00	43,258.73	(6,888.73)	118.94	120,373.79	111,162.06	1.67	111,160.39
212 - S/A Street Lighting	8,279.37	524,017.86	450,802.53	(73,215.33)	86.03	497,000.00	459,059.32	(37,940.68)	92.37	35,297.23	22.58	1,250.00	(1,227.42)
215 - Police Pension	18,243.11	79,005.00	74,790.45	(4,214.55)	94.67	69,000.00	66,133.09	(2,866.91)	95.85	28,248.11	26,900.47	0.00	26,900.47
216 - Fire Pension	25,449.64	79,005.00	74,790.33	(4,214.67)	94.67	69,000.00	42,457.88	(26,542.12)	61.53	35,454.64	57,782.09	0.00	57,782.09
219 - Water Use Charge	893,085.24	1,205,000.00	1,514,212.71	309,212.71	125.66	850,191.00	1,165,783.94	(315,592.94)	137.12	1,247,894.24	1,241,514.01	154,115.15	1,087,398.86
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	15,465.97	528,036.61	498,605.04	(29,431.57)	94.43	527,902.00	493,030.94	(34,871.06)	93.39	15,600.58	21,040.07	23.10	21,016.97
235 - Fire Services Levy	77.49	528,036.61	498,605.04	(29,431.57)	94.43	494,582.00	387,124.83	(107,457.17)	78.27	33,532.10	111,557.70	23.10	111,534.60
240 - Senior Program	60,440.87	450,422.86	421,252.85	(29,170.01)	93.52	440,304.00	386,236.29	(54,067.71)	87.72	70,559.73	95,457.43	5,053.12	90,404.31
251 - Solid Waste Collection	266,234.81	1,600,000.00	1,839,744.90	239,744.90	114.98	1,531,615.00	1,540,886.98	(9,271.98)	100.61	334,619.81	565,092.73	4.58	565,088.15
252 - Ambulance Billing Service	62,858.65	710,000.00	551,993.43	(158,006.57)	77.75	661,963.00	596,955.51	(65,007.49)	90.18	110,895.65	17,896.57	34,548.31	(16,651.74)
253 - FEMA Fire Grant	(3,048.04)	3,050.00	7,954.00	4,904.00	260.79	0.00	4,916.20	(4,916.20)	0.00	1.96	(10.24)	57,614.00	(57,624.24)
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	0.00	1,874.30	1,874.30	N/A	0.00	0.00	0.00	0.00	0.00	1,874.30	0.00	1,874.30
270 - SCM&R	762,614.22	820,000.00	829,592.26	9,592.26	101.17	676,841.00	559,572.73	(117,268.27)	82.67	905,773.22	1,032,633.75	11,846.32	1,020,787.43
271 - State Highway	123,013.84	72,000.00	66,815.42	(5,184.58)	92.80	80,000.00	931.25	79,068.75	1.16	115,013.84	188,898.01	144.41	188,753.60
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	129,363.89	5,000.00	11,207.71	6,207.71	224.15	20,305.00	8,647.08	(11,657.92)	42.59	114,058.89	131,924.52	650.00	131,274.52
280 - Economic Development Fund	0.00	40,000.00	40,000.00	0.00	N/A	40,000.00	22,450.98	(17,549.02)	56.13	0.00	17,549.02	317.15	17,231.87
289 - Housing Foreclosure	248,250.33	64,000.00	60,991.25	(3,008.75)	95.30	60,000.00	0.00	(60,000.00)	0.00	252,250.33	309,241.58	0.00	309,241.58
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	368.22	515,000.00	436,362.74	(78,637.26)	84.73	514,810.00	465,371.33	(49,438.67)	90.40	558.22	(28,640.37)	39.50	(28,679.87)
Special Revenue	2,811,086.92	7,232,573.94	7,387,271.96	154,698.02	102.14	6,569,883.00	6,242,817.08	327,065.92	95.02	3,473,777.86	3,955,541.80	265,630.41	3,689,911.39
<i>Debt Service:</i>													
390 - Bond Retirement	(5,138.04)	1,234,047.51	1,219,145.23	(14,902.28)	98.79	1,214,010.00	1,214,006.26	(3.74)	100.00	14,899.47	0.93	0.00	0.93
Debt Service	(5,138.04)	1,234,047.51	1,219,145.23	(14,902.28)	98.79	1,214,010.00	1,214,006.26	3.74	100.00	14,899.47	0.93	0.00	0.93

City of Maple Heights Statement of Budget Analysis and Cash Summary by Fund Through November 30, 2017		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, 2017 Cash Balance	Annual Budget Analysis				Annual Budget Analysis							
Capital Projects:													
410 - Capital Improvement	23,044.75	43,000.00	43,750.00	750.00	101.74	63,750.00	25,867.30	37,882.70	40.58	2,294.75	40,927.45	44,702.75	(3,775.30)
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	55,008.10	43,000.00	43,750.00	750.00	101.74	63,750.00	25,867.30	37,882.70	40.58	34,258.10	72,890.80	44,702.75	28,188.05
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	8,433.27	500.00	575.00	75.00	115.00	1,614.00	0.00	1,614.00	0.00	7,319.27	9,008.27	0.00	9,008.27
702 - Office on Aging Donations	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
730 - Mayors Court	146,212.36	250,000.00	174,627.07	(75,372.93)	69.85	237,900.00	52,880.00	185,020.00	22.23	158,312.36	267,959.43	0.00	267,959.43
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	526,988.28	45,000.00	175.00	(44,825.00)	0.39	50,000.00	13,425.04	36,574.96	26.85	521,988.28	513,738.24	0.00	513,738.24
737 - Nutrition Agency	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
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	7,341.30	4,000.00	4,230.98	230.98	105.77	4,000.00	4,640.20	(640.20)	116.01	7,341.30	6,932.08	0.00	6,932.08
Agency	693,932.42	299,500.00	179,608.05	(119,891.95)	59.97	293,514.00	70,945.24	222,568.76	24.17	699,918.42	802,595.23	0.00	802,595.23
Total All Funds	<u>\$1,791,471.10</u>	<u>\$20,553,978.27</u>	<u>\$19,744,249.87</u>	<u>(\$809,728.40)</u>	<u>96.06</u>	<u>\$19,407,509.00</u>	<u>\$17,297,342.07</u>	<u>\$2,110,166.93</u>	<u>89.13</u>	<u>\$2,937,940.37</u>	<u>\$4,238,378.90</u>	<u>\$426,801.56</u>	<u>\$3,811,577.34</u>

City of Maple Heights

Bank Reconciliation

November 30, 2017

Bank Balance:

Bank Statements:

Operating - Key Bank	\$4,460,921.34
Operating - Citizens	3,805.56
STAR Ohio	8,462.79
Payroll - Key Bank	2,403.38
Mayors Court - Key Bank	33,641.70
Petty Cash	<u>3,000.00</u>
Total Statements	4,512,234.77

Adjustments to Bank Balance:

Outstanding Checks	(219,407.27)
OPERS Posted in November, Posted in December	(42,424.58)
OBWC Posted November, Posted in December	<u>(12,024.02)</u>

Adjusted Bank Balance \$4,238,378.90

Book Balance:

Total All Funds - per SSI System	<u><u>\$4,238,378.90</u></u>
Difference	0.00

City of Maple Heights

General Fund

As of November 30, 2017

	2017 Budget	2017 YTD Actual	Variance	Percent of Budget Received/Expended	2016 Actual
Revenues					
Property Tax	\$1,679,132.71	\$1,486,791.05	(\$192,341.66)	88.55%	\$1,465,612.00
Income Tax	7,113,900.00	6,699,557.91	(414,342.09)	94.18%	7,132,745.16
Taxes	8,793,032.71	8,186,348.96	(606,683.75)	93.10%	8,598,357.16
Local Government	778,144.11	674,023.29	(104,120.82)	86.62%	750,580.54
Homestead and Rollback	246,000.00	240,774.43	(5,225.57)	97.88%	245,736.97
Public Utility	0.00	0.00	0.00	0.00%	0.00
Cigarette License	1,200.00	0.00	(1,200.00)	0.00%	1,144.43
Liquor Permits	26,000.00	21,775.25	(4,224.75)	83.75%	25,836.30
Estate Tax	0.00	0.00	0.00	0.00%	566.90
Community Diversion Grant	9,000.00	12,000.00	3,000.00	133.33%	9,600.00
Community Recycling Grant	3,000.00	4,987.00	1,987.00	166.23%	3,331.00
Other Intergovernmental	0.00	0.00	0.00	0.00%	0.00
Intergovernmental	1,063,344.11	953,559.97	(109,784.14)	89.68%	1,036,796.14
Jail Phone	1,750.00	806.95	(943.05)	46.11%	1,761.19
Police Services	3,000.00	4,683.17	1,683.17	156.11%	3,243.98
Police Nuisance Fees	0.00	3,866.17	3,866.17	N/A	65.00
Demolition	1,000.00	0.00	(1,000.00)	0.00%	1,837.16
Board Ups	8,000.00	10,566.81	2,566.81	132.09%	10,995.17
Grass Cutting	483,750.00	239,391.94	(244,358.06)	49.49%	172,547.48
Special Assessments	8,000.00	2,242.89	(5,757.11)	28.04%	8,043.68
Charges for Services	505,500.00	261,557.93	(243,942.07)	51.74%	198,493.66
Community Diversion	1,000.00	2,950.00	1,950.00	295.00%	1,160.00
Traffic Camera Fees	0.00	0.00	0.00	0.00%	324.70
Cable Franchise Fees	300,000.00	270,419.69	(29,580.31)	90.14%	296,098.73
Cell Tower Rental Fees	12,000.00	10,313.25	(1,686.75)	85.94%	11,947.39
Licenses	100.00	0.00	(100.00)	0.00%	100.00
Permits	496,350.00	587,806.76	91,456.76	118.43%	574,395.77
Other Fees	6,200.00	26,697.62	20,497.62	430.61%	10,607.94
Licenses Permits and Fees	815,650.00	898,187.32	82,537.32	110.12%	894,634.53
Fines and Forfeitures	343,500.00	229,106.52	(114,393.48)	66.70%	337,270.40
Interest	80.00	99.60	19.60	124.50%	69.13
Gifts and Donations	1,800.00	1,600.00	(200.00)	88.89%	5,858.51

City of Maple Heights

General Fund

As of November 30, 2017

	2017 Budget	2017 YTD Actual	Variance	Percent of Budget Received/Expended	2016 Actual
Employee Health Care	199,000.00	173,115.86	(25,884.14)	86.99%	198,314.04
Refunds	0.00	112,678.86	112,678.86	N/A	745.55
Sale of Equipment	10,000.00	67,057.23	57,057.23	670.57%	27,795.00
Cell Tower Sales	0.00	0.00	0.00	0.00%	0.00
Other	12,950.00	31,162.38	18,212.38	240.64%	33,149.17
Other Miscellaneous	221,950.00	384,014.33	162,064.33	173.02%	260,003.76
Advances In -	0.00	0.00	0.00	0.00%	375,000.00
Transfers In - Rainy Day Fund	0.00	0.00	0.00	0.00%	0.00
Transfers In - Solid Waste Fund	0.00	0.00	0.00	0.00%	0.00
Interfund	0.00	0.00	0.00	0.00%	375,000.00
Total Revenues	11,744,856.82	10,914,474.63	(830,382.19)	92.93%	11,706,483.29
Expenditures:					
Police (1100)					
Personal Services	2,808,894.00	2,452,392.61	356,501.39	87.31%	2,757,667.57
Other	0.00	0.00	0.00	0.00%	0.00
Total Police	2,808,894.00	2,452,392.61	356,501.39	87.31%	2,757,667.57
Auxiliary Police (1110)					
Personal Services	61,594.00	54,684.17	6,909.83	88.78%	56,696.15
Other	0.00	0.00	0.00	0.00%	0.00
Total Auxiliary Police	61,594.00	54,684.17	6,909.83	88.78%	56,696.15
Fire (1200)					
Personal Services	2,840,831.00	2,667,787.94	173,043.06	93.91%	2,731,312.63
Other	0.00	0.00	0.00	0.00%	0.00
Total Fire	2,840,831.00	2,667,787.94	173,043.06	93.91%	2,731,312.63
Dispatcher & Secretaries (1300)					
Personal Services	162,876.00	140,062.83	22,813.17	85.99%	148,245.41
Other (Central Dispatch)	596,047.00	531,157.15	64,889.85	89.11%	584,360.47
Total Dispatchers & Secretaries	758,923.00	671,219.98	87,703.02	88.44%	732,605.88
School Guards (1310)					
Personal Services	50,922.00	32,108.35	18,813.65	63.05%	38,131.62
Other	0.00	0.00	0.00	0.00%	0.00
Total School Guards	50,922.00	32,108.35	18,813.65	63.05%	38,131.62

City of Maple Heights

General Fund

As of November 30, 2017

	2017 Budget	2017 YTD Actual	Variance	Percent of Budget Received/Expended	2016 Actual
Jail Administrators (1350)					
Personal Services	420,478.00	379,635.64	40,842.36	90.29%	461,040.34
Other	35,100.00	31,290.03	3,809.97	89.15%	34,692.89
Total Jail Administrators	455,578.00	410,925.67	44,652.33	90.20%	495,733.23
Total Security of Persons and Property	6,976,742.00	6,289,118.72	687,623.28	90.14%	6,812,147.08
Public Health (2000)					
Other	90,701.00	90,701.00	0.00	100.00%	90,701.00
Total Public Health	90,701.00	90,701.00	0.00	100.00%	90,701.00
Recreation (3000)					
Personal Services	2,319.00	7.82	2,311.18	0.34%	1,972.28
Other	7,725.00	4,834.57	2,890.43	62.58%	8,082.43
Total Leisure Time Activities	10,044.00	4,842.39	5,201.61	48.21%	10,054.71
Nutrition Services					
Personal Services	0.00	4,563.36	(4,563.36)	N/A	0.00
Other	0.00	0.00	0.00	0.00%	0.00
Total Nutrition Services	0.00	4,563.36	(4,563.36)	N/A	0.00
Building Commissioner (4000)					
Personal Services	143,886.00	58,213.70	85,672.30	40.46%	147,148.81
Other	442,020.00	447,645.53	(5,625.53)	101.27%	485,310.08
Total Building Commissioner	585,906.00	505,859.23	80,046.77	86.34%	632,458.89
Community Planning (4100)					
Personal Services	0.00	4,880.87	(4,880.87)	N/A	1,564.99
Other	0.00	0.00	0.00	0.00%	0.00
Total Community Planning	0.00	4,880.87	(4,880.87)	0.00%	1,564.99
Zoning Board (4200)					
Personal Services	4,858.00	0.00	4,858.00	0.00%	1,105.47
Other	1,000.00	1,598.88	(598.88)	159.89%	1,020.00
Total Zoning Board	5,858.00	1,598.88	4,259.12	27.29%	2,125.47
Total Community Environment	591,764.00	516,902.34	74,861.66	87.35%	636,149.35
Service Director (5000)					
Personal Services	42,908.00	37,213.90	5,694.10	86.73%	23,945.79
Other	580.00	489.39	90.61	84.38%	567.15
Total Service Director	43,488.00	37,703.29	5,784.71	86.70%	24,512.94

City of Maple Heights

General Fund

As of November 30, 2017

	2017 Budget	2017 YTD Actual	Variance	Percent of Budget Received/Expended	2016 Actual
Mechanics (5200)					
Personal Services	69,178.00	64,503.88	4,674.12	93.24%	73,675.17
Other	13,700.00	12,262.52	1,437.48	89.51%	14,099.74
Total Mechanics	82,878.00	76,766.40	6,111.60	92.63%	87,774.91
Total Basic Utility Services	126,366.00	114,469.69	11,896.31	90.59%	112,287.85
Mayor's Office (7110)					
Personal Services	200,850.00	181,500.87	19,349.13	90.37%	199,758.99
Other	9,450.00	11,198.99	(1,748.99)	118.51%	7,239.15
Total Mayor's Office	210,300.00	192,699.86	17,600.14	91.63%	206,998.14
Finance (7120)					
Personal Services	265,892.00	243,321.73	22,570.27	91.51%	299,177.53
Other	5,550.00	7,329.73	(1,779.73)	132.07%	5,407.41
Total Finance	271,442.00	250,651.46	20,790.54	92.34%	304,584.94
Legal (7130)					
Personal Services	150,704.00	137,305.62	13,398.38	91.11%	234,446.30
Other	52,800.00	40,609.22	12,190.78	76.91%	49,949.15
Total Legal	203,504.00	177,914.84	25,589.16	87.43%	284,395.45
Election Expense (7140)					
Other	50,000.00	3,359.20	46,640.80	6.72%	52,063.14
Total Election Expense	50,000.00	3,359.20	46,640.80	6.72%	52,063.14
Engineering (7150)					
Personal Services	0.00	93.17	(93.17)	N/A	0.00
Other	0.00	0.00	0.00	0.00%	0.00
Total Engineering	0.00	93.17	(93.17)	0.00%	0.00
Lands and Building (7160)					
Personal Services	63,978.00	43,724.73	20,253.27	68.34%	72,028.26
Other	829,400.00	494,057.87	335,342.13	59.57%	599,190.10
Total Lands and Building	893,378.00	537,782.60	355,595.40	60.20%	671,218.36

City of Maple Heights

General Fund

As of November 30, 2017

	2017 Budget	2017 YTD Actual	Variance	Percent of Budget Received/Expended	2016 Actual
Civil Service (7180)					
Personal Services	6,577.00	1,802.30	4,774.70	27.40%	4,142.72
Other	150.00	0.00	150.00	0.00%	2,617.00
Total Civil Service	6,727.00	1,802.30	4,924.70	26.79%	6,759.72
Human Resources (7190)					
Personal Services	87,087.00	88,517.79	(1,430.79)	101.64%	85,169.28
Other	24,840.00	13,520.86	11,319.14	54.43%	25,530.16
Total Human Resources	111,927.00	102,038.65	9,888.35	91.17%	110,699.44
Council (7210)					
Personal Services	117,422.00	104,465.60	12,956.40	88.97%	116,317.98
Other	13,900.00	8,835.82	5,064.18	63.57%	3,905.75
Total Council	131,322.00	113,301.42	18,020.58	86.28%	120,223.73
Clerk of Council (7220)					
Personal Services	62,155.00	57,474.12	4,680.88	92.47%	62,167.45
Other	430.00	327.64	102.36	76.20%	438.41
Total Clerk of Council	62,585.00	57,801.76	4,783.24	92.36%	62,605.86
Mayor's Court					
Personal Services	39,620.00	38,124.34	1,495.66	96.22%	55,112.04
Other	1,830.00	1,589.22	240.78	86.84%	1,850.46
Total Mayor's Court	41,450.00	39,713.56	1,736.44	95.81%	56,962.50
Miscellaneous					
Personal Services	2,000.00	35,119.97	(33,119.97)	1756.00%	2,259.74
Other	626,100.00	531,366.26	94,733.74	84.87%	574,429.72
Total Miscellaneous	628,100.00	566,486.23	61,613.77	90.19%	576,689.46
Total General Government	2,610,735.00	2,043,645.05	567,089.95	78.28%	2,453,200.74
Transfers Out					
Transfer - Street Lighting	260,000.00	201,500.00	58,500.00	77.50%	250,000.00
Transfer - Ambulance Billing	150,000.00	0.00	150,000.00	0.00%	147,000.00
Transfer - Escrow	0.00	0.00	0.00	0.00%	0.00
Transfer - Bond Retirement	450,000.00	482,527.00	(32,527.00)	107.23%	460,000.00
Total Transfers Out	860,000.00	684,027.00	175,973.00	79.54%	857,000.00
Total Expenditures	\$11,266,352.00	\$9,743,706.19	\$1,522,645.81	86.49%	\$10,971,540.73