

City of Maple Heights

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May 31, 2016

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City of Maple Heights
Statement of Budget Analysis
and Cash Summary by Fund
Through May 31, 2016

Fund Type	Jan. 1, 2016		Revenues				Expenditures				Target Percentage = 41.67%				Ending Cash	Outstanding Encumbrances	Uncumbered Cash Balance
	Cash Balance		YTD		YTD		YTD		Variance		Percent		Ending Budget				
	Annual Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Variance	Percent							
100 - General	(\$2,500,511.71)		\$11,753,423.00	\$4,772,206.92	(\$6,981,216.08)	\$0.00	\$4,591,889.61	\$6,584,696.89	\$0.00	41.08	0.00	(1,923,675.21)	(\$2,320,194.40)	\$832,569.54	(\$3,152,763.94)		
102 - Rainy Day Contingency	\$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	4,709.00	(5,291.00)	0.00	0.00	0.00	0.00	0.00	0.00	158,215.51	152,924.51	0.00	152,924.51		
212 - S/A Street Lighting	1,652.01		522,070.00	203,282.46	(318,787.54)	38.94	204,934.47	304,205.53	40.25	40.25	14,582.01	0.00	0.00	0.00	0.00		
215 - Police Pension	7,788.26		79,470.00	36,768.03	(42,701.97)	46.27	11,493.48	53,506.52	17.68	17.68	22,238.26	33,062.81	0.00	0.00	33,062.81		
216 - Fire Pension	20,614.12		79,470.00	36,767.99	(42,702.01)	46.27	0.00	70,000.00	0.00	0.00	30,084.12	57,382.11	0.00	0.00	57,382.11		
219 - Water Use Charge	542,228.96		800,000.00	408,732.86	(391,267.14)	51.09	392,662.30	303,073.70	56.44	56.44	646,492.96	558,299.52	1,095.58	557,203.94	557,203.94		
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	0.00	30,027.05		
230 - Police Services Levy	22,173.55		528,135.00	251,492.18	(276,642.82)	47.62	247,136.31	281,944.69	46.71	46.71	21,227.55	26,329.42	299.01	26,230.41	26,230.41		
235 - Fire Services Levy	9,442.84		528,135.00	251,492.18	(276,642.82)	47.62	210,282.61	269,880.39	43.79	43.79	57,414.84	50,652.41	199.33	50,453.08	50,453.08		
240 - Senior Program	0.00		421,265.00	239,962.15	(181,302.85)	56.96	165,441.05	238,261.95	40.98	40.98	17,562.60	74,521.10	17,337.09	57,184.01	57,184.01		
251 - Solid Waste Collection	484,796.20		1,606,140.00	792,698.23	(813,441.77)	49.35	551,805.32	818,545.68	40.27	40.27	720,383.20	725,689.11	820,899.23	(95,210.12)	(95,210.12)		
252 - Ambulance Billing Service	41,997.77		757,000.00	304,867.47	(452,132.53)	40.27	346,865.24	419,230.76	45.28	45.28	32,901.77	123,773.74	123,773.74	(123,773.74)	(123,773.74)		
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	0.00	1,157.50		
270 - SCM&R	426,780.52		804,000.00	348,365.19	(455,634.81)	43.33	351,257.20	332,070.80	51.40	51.40	547,452.52	423,888.51	108,561.53	315,326.98	315,326.98		
271 - State Highway	119,651.19		69,000.00	29,524.61	(39,475.39)	0.00	0.00	60,000.00	0.00	0.00	128,651.19	149,175.80	0.00	149,175.80	149,175.80		
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	19,822.50		
274 - Drug Law Enforcement	142,842.77		5,000.00	2,560.00	(2,440.00)	51.20	450.00	(450.00)	0.00	0.00	147,842.77	144,952.77	1,895.00	143,057.77	143,057.77		
289 - Housing Foreclosure	184,108.33		40,000.00	32,092.00	(7,908.00)	80.23	0.00	5,000.00	0.00	0.00	216,200.33	216,200.33	0.00	216,200.33	216,200.33		
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	2,638.47		
295 - SAFER Grant	19,615.85		553,479.00	170,111.55	(383,367.45)	30.73	182,577.04	315,902.96	36.63	36.63	74,614.85	71,150.36	212.88	6,937.48	6,937.48		
Special Revenue	2,225,553.40		6,803,164.00	3,113,425.90	(3,689,738.10)	45.76	2,664,905.02	3,471,172.98	43.43	43.43	2,892,639.40	2,674,074.28	1,074,273.39	1,599,800.89	1,599,800.89		
<i>Debt Service:</i>																	
390 - Bond Retirement	262.60		1,221,675.00	377,109.72	(844,565.28)	30.87	228,821.88	983,822.12	18.87	18.87	9,293.60	148,550.44	228,821.88	(80,271.44)	(80,271.44)		
Debt Service	262.60		1,221,675.00	377,109.72	(844,565.28)	30.87	228,821.88	983,822.12	18.87	18.87	9,293.60	148,550.44	228,821.88	(80,271.44)	(80,271.44)		

City of Maple Heights
Statement of Budget Analysis
and Cash Summary by Fund
Through May 31, 2016

Fund Type	Jan. 1, 2016 Cash Balance	Revenues				Expenditures				Ending Cash	Outstanding Encumbrances	Unencumbered Cash Balance
		Annual Budget		YTD Actual		Annual Budget		YTD Actual				
		Actual	Variance	Actual	Variance	Actual	Variance	Actual	Variance			
			Target Percentage = 41.67%				Target Percentage = 41.67%					
Capital Projects:												
410 - Capital Improvement	24,490.55	0.00	0.00	0.00	0.00	1,243.00	(1,243.00)	0.00	0.00	23,247.55	1,757.00	21,490.55
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	0.55	0.00	0.00	0.55
Capital Projects	56,453.90	0.00	0.00	0.00	0.00	1,243.00	(1,243.00)	0.00	0.00	55,210.90	1,757.00	53,453.90
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	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
Agency:												
701 - D.A.R.E. Program	9,148.27	800.00	275.00	(6,288.82)	(525.00)	0.00	0.00	0.00	0.00	9,423.27	0.00	9,423.27
702 - Office on Aging Donations	6,628.82	0.00	(6,628.82)	(6,628.82)	(6,628.82)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
730 - Mayors Court	158,683.46	400,000.00	108,138.70	(291,841.30)	(291,841.30)	113,180.15	242,319.85	31.84	31.84	153,662.01	0.00	153,662.01
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	530,990.64	125,000.00	39,050.00	(85,950.00)	(85,950.00)	23,528.00	101,472.00	18.82	18.82	546,512.64	0.00	546,512.64
737 - Nutrition Agency	18,804.42	0.00	(18,804.42)	(18,804.42)	(18,804.42)	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	7,018.08	3,500.00	3,030.62	(469.38)	(469.38)	781.91	2,418.09	24.43	24.43	9,246.79	149.61	9,117.18
Agency	736,230.90	529,300.00	125,081.08	(404,218.92)	(404,218.92)	137,490.06	346,209.94	28.42	28.42	723,821.92	149.61	723,672.31
Total All Funds	\$520,139.94	\$20,307,562.00	\$8,387,823.62	(\$11,919,738.39)	(\$11,919,738.39)	\$7,624,349.57	\$11,384,658.93	40.11	\$2,137,571.42	\$1,283,613.99	\$2,137,571.42	(\$853,957.43)

City of Maple Heights
Bank Reconciliation
May 31, 2016

Bank Balance:	
<i>Bank Statements:</i>	
Operating - Key Bank	\$1,521,854.36
Operating - Charter One	3,794.16
STAR Ohio	8,352.72
Payroll - Key Bank	0.00
Escrow - Key Bank	11,596.39
Mayors Court - Key Bank	47,339.45
Petty Cash	3,000.00
	<hr/>
Total Statements	1,595,937.08
<i>Adjustments to Bank Balance:</i>	
Deposits in Transit	625.00
Outstanding Checks	(187,588.60)
May OPF	(75,794.35)
April OPERS	(23,589.96)
May OPERS	(25,975.18)
	<hr/>
Adjusted Bank Balance	<u><u>\$1,283,613.99</u></u>
Book Balance	<u><u>\$1,283,613.99</u></u>
Difference	0.00

City of Maple Heights

General Fund

As of May 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Revenues				
Property Tax	\$1,661,242.00	\$804,442.75	(\$856,799.25)	48.42%
Income Tax	6,851,000.00	2,924,463.37	(3,926,536.63)	42.69%
Taxes	8,512,242.00	3,728,906.12	(4,783,335.88)	43.81%
Local Government	751,975.00	297,907.70	(454,067.30)	39.62%
Homestead and Rollback	266,740.00	0.00	(266,740.00)	0.00%
Public Utility	15,000.00	0.00	(15,000.00)	0.00%
Cigarette License	1,500.00	0.00	(1,500.00)	0.00%
Liquor Permits	18,000.00	6,611.50	(11,388.50)	36.73%
Estate Tax	0.00	455.57	455.57	N/A
Community Diversion Grant	14,400.00	220.00	(14,180.00)	1.53%
Other Intergovernmental	21,576.00	0.00	(21,576.00)	0.00%
Intergovernmental	1,089,191.00	305,194.77	(783,996.23)	28.02%
Jail Phone	1,800.00	874.50	(925.50)	48.58%
Police Services	3,000.00	210.00	(2,790.00)	7.00%
Police Nuisance Fees	669.00	65.00	(604.00)	9.72%
Board Ups	22,266.00	4,051.52	(18,214.48)	18.20%
Grass Cutting	460,765.00	85,255.93	(375,509.07)	18.50%
Special Assessments	0.00	832.29	832.29	N/A
Charges for Services	488,500.00	91,289.24	(397,210.76)	18.69%
Traffic Camera Fees	1,000.00	47.19	(952.81)	4.72%
Cable Franchise Fees	283,337.00	126,896.10	(156,440.90)	44.79%
Cell Tower Rental Fees	22,613.00	4,572.00	(18,041.00)	20.22%
Licenses	2,500.00	100.00	(2,400.00)	4.00%
Permits	600,000.00	258,649.10	(341,350.90)	43.11%
Other Fees	35,200.00	7,769.68	(27,430.32)	22.07%
Licenses Permits and Fees	944,650.00	398,034.07	(546,615.93)	42.14%
Fines and Forfeitures	311,654.00	155,281.81	(156,372.19)	49.83%
Interest	100.00	24.76	(75.24)	24.76%
Miscellaneous Donations	0.00	2,450.01	2,450.01	N/A
Gifts and Donations	0.00	2,450.01	2,450.01	0.00%
Employee Health Care	205,760.00	82,540.90	(123,219.10)	40.12%

City of Maple Heights

General Fund

As of May 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Sale of Equipment	10,000.00	0.00	(10,000.00)	0.00%
Cell Tower Sales	152,000.00	0.00	(152,000.00)	0.00%
Other	39,326.00	8,485.24	(30,840.76)	21.58%
Other Miscellaneous	407,086.00	91,026.14	(316,059.86)	22.36%
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	0.00	0.00	0.00	0.00%
Total Revenues	11,753,423.00	4,772,206.92	(6,981,216.08)	40.60%
Expenditures:				
Police (1100)				
Personal Services	2,809,503.00	1,230,115.19	1,579,387.81	43.78%
Other	0.00	0.00	0.00	0.00%
Total Police	2,809,503.00	1,230,115.19	1,579,387.81	43.78%
Auxiliary Police (1110)				
Personal Services	70,025.00	23,111.38	46,913.62	33.00%
Other	0.00	0.00	0.00	0.00%
Total Auxiliary Police	70,025.00	23,111.38	46,913.62	33.00%
Fire (1200)				
Personal Services	2,689,280.00	1,236,884.10	1,452,395.90	45.99%
Other	0.00	0.00	0.00	0.00%
Total Fire	2,689,280.00	1,236,884.10	1,452,395.90	45.99%
Dispatcher & Secretaries (1300)				
Personal Services	146,703.00	65,174.88	81,528.12	44.43%
Other	506,664.00	243,483.50	263,180.50	48.06%
Total Dispatchers & Secretaries	653,367.00	308,658.38	344,708.62	47.24%
School Guards (1310)				
Personal Services	58,782.00	19,236.36	39,545.64	32.72%
Other	0.00	0.00	0.00	0.00%
Total School Guards	58,782.00	19,236.36	39,545.64	32.72%

City of Maple Heights

General Fund

As of May 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Jail Administrators (1350)				
Personal Services	462,435.00	206,852.61	255,582.39	44.73%
Other	49,500.00	14,276.51	35,223.49	28.84%
Total Jail Administrators	511,935.00	221,129.12	290,805.88	43.19%
Total Security of Persons and Property	6,792,892.00	3,039,134.53	3,753,757.47	44.74%
Public Health (2000)				
Other	90,701.00	45,350.50	45,350.50	50.00%
Total Public Health	90,701.00	45,350.50	45,350.50	50.00%
Recreation (3000)				
Personal Services	2,338.00	510.60	1,827.40	21.84%
Other	6,034.50	2,644.50	3,390.00	43.82%
Total Recreation	8,372.50	3,155.10	5,217.40	37.68%
Senior Services (3500)				
Personal Services	0.00	0.00	0.00	0.00%
Other	0.00	(233.00)	233.00	N/A
Total Senior Services	0.00	(233.00)	233.00	N/A
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	8,372.50	2,922.10	5,450.40	34.90%

City of Maple Heights

General Fund

As of May 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Building Commissioner (4000)				
Personal Services	144,524.00	62,012.71	82,511.29	42.91%
Other	378,718.00	218,678.23	160,039.77	57.74%
Total Building Commissioner	523,242.00	280,690.94	242,551.06	53.64%
Community Planning (4100)				
Personal Services	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00%
Total Community Planning	0.00	0.00	0.00	0.00%
Zoning Board (4200)				
Personal Services	4,808.00	765.21	4,042.79	15.92%
Other	1,026.00	234.00	792.00	22.81%
Total Zoning Board	5,834.00	999.21	4,834.79	17.13%
Total Community Environment	529,076.00	281,690.15	247,385.85	53.24%
Service Director (5000)				
Personal Services	18,340.00	15,508.97	2,831.03	84.56%
Other	564.00	1,003.19	(439.19)	177.87%
Total Service Director	18,904.00	16,512.16	2,391.84	87.35%
Mechanics (5200)				
Personal Services	74,204.00	37,139.79	37,064.21	50.05%
Other	15,100.00	8,192.35	6,907.65	54.25%
Total Mechanics	89,304.00	45,332.14	43,971.86	50.76%
Total Basic Utility Services	108,208.00	61,844.30	46,363.70	57.15%
Mayor's Office (7110)				
Personal Services	207,591.00	81,330.99	126,260.01	39.18%
Other	9,000.00	6,089.04	2,910.96	67.66%
Total Mayor's Office	216,591.00	87,420.03	129,170.97	40.36%
Finance (7120)				
Personal Services	296,004.00	127,360.79	168,643.21	43.03%
Other	3,500.00	2,634.86	865.14	75.28%
Total Finance	299,504.00	129,995.65	169,508.35	43.40%

City of Maple Heights

General Fund

As of May 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Legal (7130)				
Personal Services	248,491.00	100,033.44	148,457.56	40.26%
Other	43,800.00	31,806.64	11,993.36	72.62%
Total Legal	292,291.00	131,840.08	160,450.92	45.11%
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	10,000.00	0.00	10,000.00	0.00%
Total Engineering	10,000.00	0.00	10,000.00	0.00%
Lands and Building (7160)				
Personal Services	77,236.00	35,161.94	42,074.06	45.53%
Other	618,802.00	187,690.26	431,111.74	30.33%
Total Lands and Building	696,038.00	222,852.20	473,185.80	32.02%
Civil Service (7180)				
Personal Services	6,153.00	2,325.00	3,828.00	37.79%
Other	1,500.00	451.04	1,048.96	30.07%
Total Civil Service	7,653.00	2,776.04	4,876.96	36.27%
Human Resources (7190)				
Personal Services	86,442.00	43,837.29	42,604.71	50.71%
Other	27,000.00	14,234.25	12,765.75	52.72%
Total Human Resources	113,442.00	58,071.54	55,370.46	51.19%
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	49,914.51	66,964.49	42.71%
Other	13,400.00	994.32	12,405.68	7.42%
Total Council	130,279.00	50,908.83	79,370.17	39.08%

City of Maple Heights

General Fund

As of May 31, 2016

	2016 Budget	2016 YTD Actual	Variance	Percent of Budget Received/Expended
Clerk of Council (7220)				
Personal Services	61,879.00	28,231.58	33,647.42	45.62%
Other	748.00	209.12	538.88	27.96%
Total Clerk of Council	62,627.00	28,440.70	34,186.30	45.41%
Mayor's Court				
Personal Services	62,123.00	32,340.60	29,782.40	52.06%
Other	500.00	96.50	403.50	19.30%
Total Mayor's Court	62,623.00	32,437.10	30,185.90	51.80%
Miscellaneous				
Personal Services	19,563.00	1,180.62	18,382.38	6.03%
Other	778,762.00	196,692.49	582,069.51	25.26%
Total Miscellaneous	798,325.00	197,873.11	600,451.89	24.79%
Total General Government	2,750,337.00	994,678.42	1,755,658.58	36.17%
Transfers Out				
Transfer - Street Lighting	250,000.00	77,628.20	172,371.80	31.05%
Transfer - Ambulance Billing	147,000.00	88,641.41	58,358.59	60.30%
Transfer - Escrow	100,000.00	0.00	100,000.00	0.00%
Transfer - Bond Retirement	400,000.00	0.00	400,000.00	0.00%
Total Transfers Out	897,000.00	166,269.61	730,730.39	18.54%
Total Expenditures	\$11,176,586.50	\$4,591,889.61	\$6,584,696.89	41.08%