

City of Madeira

*Draft Budget 2019, Provided By City Council.

*Madeira Resident Comments, 2019 Draft Budget.

*October, 2018 City of Madeira Financial Report.

*Madeira Resident Comments, October, 2018 Financials.

CITY OF MADEIRA

MEMORANDUM

TO: Budget and Finance Committee

FROM: Thomas W. Moeller, City Manager

SUBJECT: 2019 Budget Update

DATE: November 15, 2018

CC: Council
Lori Thompson, Assistant City Manager
Steve Soper, Treasurer
Kristie Lowndes, Assist. Treasurer

Per the request of Budget and Finance Committee Chair Nancy Spencer, staff has compiled a list of expenses from the Draft 2019 Budget that may be considered/evaluated relative to expending the funds for capital improvements. They are in no particular order of importance/rank and it is certainly not an exhaustive list.

- *Newsletter/Printed Version.* Eliminate printed version and publish exclusively on website and via email. *Net Cost Savings: \$12,500/yr.*
- *Spring Brush Collection.* Chipper Rental Cost: \$8,000. Miscellaneous savings of gas/fuel approximately \$500. *Total Cost Savings: \$8,500.* For Discussion: Emergency/Storm Clean-Ups. Each event typically costs \$3,000 for chipper rental.
- *Flowers/CBD Landscaping.* We presently spend \$12,000/year total with a private landscaper. Would recommend retaining contractor to continue to do the Millennium Plaza Fountain landscaping at \$3,000-\$4,000 (includes plants/flowers). Also spend \$1,400 on Holiday Decorations at the Fountain. *Net Cost Savings: \$6,000/year.*
- *Parade Candy. Cost \$2,000.*



- **Waste/Recycling Contract.** Over the next three years, our contract with CSI/Republic will be:

2019	\$537,000
2020	\$552,000
2021	\$567,000

In previous discussions, there has been an analysis of implementing a waste collection fee to offset costs. Under the current contract scenarios, the per unit costs breakdown was follows (using the 3,455 units stated in the contract):

2019	\$12.95/unit/month
2020	\$13.31/unit/month
2021	\$13.67/unit/month

It should also be noted that we expect a substantial increase in total waste collection costs with the new contract (2022-2026). Total Recycling Costs are increasing at a much faster rate because the markets for recyclable materials are not keeping up with amount of material recycled (primarily plastics and paper). As well, the costs to operate the recycling facilities are increasing because of the cost to separate non-recyclable materials from the recycling stream. Our recent tour of the Rumpke facility in St. Bernard helped illustrate the issues they have in that regard. CSI/Republic contracts with Rumpke to handle all of Madeira's recycling. Those increased costs are passed onto CSI/Republic which, in turn, passes it onto Madeira.

- **General Fund Reserve.** From 2020 to 2024, we are estimating an amount in the General Fund Reserve that exceeds the 27% figure established by policy of the Budget and Finance Committee and City Council. Those amounts are as follows:

2020	\$257,396
2021	\$152,546
2022	\$200,164
2023	\$172,510
2024	\$128,625

Per the direction of the Budget and Finance Committee relative to the General Fund Reserve Policy, we deduct the transfer from the General Fund to the SR-21 Street Repair Fund from the total General Fund expenses as the 27% figure is then calculated only on GF operating expenses. In order to remain as close as possible to the 27% figure, by averaging the above amounts over the 5 year period, we can estimate that there is available a ONE-TIME amount of \$182,000 that could be transferred to either the SR-21 Street Fund or to the Capital Improvement and Replacement Fund.

BUDGET AND FINANCE COMMITTEE

Update: Player Participation Fees

November 20, 2018

Letters have been sent to all of the contacts we have identified for the various recreational sports programs. To date, we have the following information from the organizations listed below:

• Madeira Knothole Baseball	307
• Girls Softball	50-60
• Select Baseball*	?
• Lacrosse (Boys and Girls) – No Response Yet	?
• Madeira Colts Football – Tackle	41
Flag	65
Cheerleaders	40
• Spring Soccer (Boys and Girls)	250
• Fall Soccer (Boys and Girls)	300
• Select Soccer**	?
Total	1,013-1023***

*Select Baseball Teams may be as many 4 teams with 12-15 players each

**Select Soccer Teams may be as many as 3-4 teams with 15 players each

*** Does not include Madeira Colts Cheerleaders

Including estimates for the select soccer, lacrosse and baseball teams, we may have a grand total of approximately 1,200 players. If we retain the present \$10/player fee, this would generate approximately \$12,000/year. To generate the approximate expenses (see below), player fees would be increased to \$13/player. **NOTE: In the Code, there is an increased fee of \$20/player for "select" teams. This has not been collected as it has been difficult to identify select teams when they do not register with the City.**

During our last discussions, we estimated the expenses to be charged back to include both turf/field maintenance at McDonald Commons and the High School Stadium Turf lease.

2018 Expenses:

High School Stadium/Turf Lease:	\$10,000
McDonald Commons Turf/Field Maintenance:	\$6,000+/yr.
Total	\$16,000/year

The McDonald Commons Turf/Field Maintenance consists of reconditioning the ball diamonds (dirt, grading, etc.) by a private contractor. We have also expended funds for grass/turf expenses (irrigation, fertilizer, sod, etc.) in the past. Realistically, we could do a much better job of maintaining the grass if provided with more funds to perform a systematic fertilization program as we had done in the past. These expenses were reduced in previous budget cuts. Estimated cost: \$4,000-\$5,000/year.

madeiramessenger.com
December 14, 2018

2019 Draft Budget

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CITY OF MADEIRA
2019 DRAFT BUDGET

SUMMARY RECEIPTS

	Actual		Estimated		Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT	INC/(DEC) 2019 vs. 2018 PERCENT	2020-2024				
	Actual 2017	Amended Budget 2018	Amended Budget 2018	Amended Budget 2018				2020	2021	2022	2023	2024
General Fund	7,013,337	7,128,230	7,188,130	7,278,870	7,499,958	398,908	1.26%	7,499,958	7,671,941	7,855,289	8,043,476	8,236,695
Street Repair	581,666	483,000	483,000	881,908	881,000	(160,000)	-82.59%	881,000	831,999	672,001	794,000	767,541
Sidewalk	21,310	160,000	160,000	0	0	(830,000)	-100.00%	0	0	0	0	0
Traditions Public Improvement TIF	0	830,000	830,000	0	200,000	(830,000)	-100.00%	200,000	200,000	200,000	200,000	200,000
Parks & Recreation Events	15,428	24,100	24,100	36,600	36,600	12,500	51.87%	36,600	36,600	36,600	36,600	36,600
Street Dance	9,169	0	0	0	0	0	0.00%	0	0	0	0	0
Police Trust Fund	0	5,000	5,000	2,200	1,200	(2,800)	-56.00%	1,200	1,200	1,200	1,200	1,200
Police Forfeitures	100	40,000	40,000	2,000	1,000	(38,000)	-95.00%	1,000	1,000	1,000	1,000	1,000
DUI Fund	160	1,050	1,050	1,050	1,000	0	0.00%	1,000	1,000	1,000	1,000	1,000
Computer Fund	6,030	10,000	10,000	10,000	10,000	0	0.00%	10,000	10,000	10,000	10,000	10,000
State & Federal Grants	0	0	0	0	0	0	0.00%	0	0	0	0	0
Proprietary - Rental Properties	55,602	62,900	62,900	62,900	62,900	0	0.00%	62,900	62,900	62,900	62,900	62,900
Ohio Public Works Commission	0	308,000	0	308,000	0	308,000	0.00%	0	0	0	0	0
Stormwater	60,000	60,000	60,000	60,000	60,000	0	0.00%	60,000	60,000	60,000	60,000	60,000
Water Distribution	148,015	150,000	150,000	150,000	150,000	0	0.00%	150,000	150,000	150,000	150,000	150,000
Business District	10,000	30,000	30,000	30,000	30,000	0	0.00%	30,000	30,000	30,000	30,000	30,000
Capital Improvement & Reserve	80,000	56,635	56,635	136,635	56,635	80,000	141.25%	56,635	40,869	85,222	52,002	76,908
TOTAL RECEIPTS	8,000,817	9,348,915	9,100,815	8,960,163	8,990,294	(140,652)	-1.55%	8,990,294	9,097,509	9,165,192	9,442,178	9,633,845

Percent Increase/(Decrease) over previous yr

-2.60% (From Actual 16) 16.08% (From A Budget 15) 13.75% (From A Budget 17) -1.55% (From A Budget 14)

CITY OF MADEIRA
2019 DRAFT BUDGET

SUMMARY EXPENDITURES

	Actual		Estimated		Original		INC/(DEC)		INC/(DEC)		2020-2024				
	Actual 2017	Amended Budget 2018	Amended Budget 2018	Original Budget 2019	Original Budget 2019	2019 vs. 2018 AMOUNT	2019 vs. 2018 PERCENT	2020	2021	2022	2023	2024			
Legislative Division	56,873	75,999	75,999	76,625	76,625	2,626	3.46%	81,359	84,204	87,165	90,245	93,450			
Treasurer	295,024	333,444	333,444	341,395	341,395	7,951	2.38%	349,349	366,543	365,332	374,430	383,847			
Clerk's Division	28,471	26,018	26,018	26,342	26,342	2,324	8.93%	28,644	28,953	29,268	29,591	29,920			
Mayor's Court	11,320	15,382	15,382	15,774	15,774	392	2.55%	16,182	16,607	17,049	17,509	17,987			
Solicitor	286,734	100,000	100,000	70,000	70,000	(30,000)	-30.00%	50,000	50,000	50,000	50,000	50,000			
Planning & Zoning	25,682	147,081	147,081	147,081	147,081	(109,904)	-74.72%	27,278	27,384	27,495	27,611	27,732			
Civil Service	0	500	500	500	500	0	0.00%	500	500	500	500	500			
Police Division	2,074,128	2,164,051	2,190,126	2,229,353	2,229,353	39,227	1.79%	2,289,045	2,350,534	2,413,881	2,479,146	2,546,392			
Fire Division	1,663,375	1,545,000	1,545,000	1,960,000	1,960,000	415,000	26.86%	1,989,100	2,018,637	2,048,616	2,079,045	2,109,931			
Public Works Division	1,151,862	1,222,924	1,222,924	1,259,367	1,259,367	36,443	2.98%	1,294,612	1,332,447	1,385,850	1,438,635	1,497,292			
Recreation Division	92,009	107,274	107,274	107,116	107,116	(158)	-0.15%	110,070	113,141	116,336	119,659	123,117			
Building Division	154,900	128,634	128,634	131,206	131,206	2,572	2.00%	133,830	136,507	139,237	142,022	144,862			
Administration Division	592,210	690,987	690,987	705,085	705,085	14,098	2.04%	724,881	745,404	722,598	744,006	766,226			
Total Transfers to Other Funds	176,879	95,000	95,000	495,568	495,568	400,568	421.65%	489,160	434,494	285,660	384,649	352,000			
Total Transfers to C&R	80,000	56,635	56,635	136,635	136,635	80,000	141.26%	56,635	40,869	85,222	52,002	76,908			
GENERAL FUND TOTAL	6,689,467	6,708,929	6,735,004	7,596,143	7,596,143	861,139	12.79%	7,640,645	7,736,225	7,757,210	8,029,050	8,220,165			
Street Repair	561,642	916,000	916,000	916,000	916,000	0	0.00%	820,000	745,000	832,000	672,000	794,000			
Sidewalk	12,526	262,000	262,000	50,000	50,000	(212,000)	-80.92%	0	0	0	0	0			
Traditions Public Improvement TIF	0	830,000	830,000	0	0	(830,000)	-100.00%	200,000	200,000	200,000	200,000	200,000			
Parks & Recreation Events	7,983	35,000	35,000	27,363	27,363	(7,637)	-21.81%	27,845	27,909	28,408	28,924	29,456			
Street Dance	12,818	0	0	0	0	0	0.00%	0	0	0	0	0			
Police Trust Fund	9,778	12,352	12,352	2,000	2,000	(7,776)	-79.55%	2,000	2,000	2,000	2,000	2,000			
Police Forfeitures	0	7,050	7,050	1,050	1,050	(6,000)	-83.81%	1,000	1,000	1,000	1,000	1,000			
DUI	0	10,000	10,000	14,000	14,000	4,000	40.00%	10,000	10,000	10,000	10,000	10,000			
Computer Fund	4,623	0	0	0	0	0	0.00%	0	0	0	0	0			
State & Federal Grants	50,934	96,355	76,355	116,960	116,960	40,605	53.18%	77,590	78,245	78,926	79,635	80,372			
Proprietary - Rental Properties	0	308,000	0	308,000	308,000	308,000	100.00%	0	0	0	0	0			
Ohio Public Works Commission	122,914	60,000	59,000	60,000	60,000	1,000	1.69%	60,000	60,000	60,000	60,000	60,000			
Stormwater	348,388	0	0	0	0	0	0.00%	0	0	0	0	0			
Water Distribution	4,415	26,740	11,740	26,813	26,813	15,073	342.85%	26,888	26,966	27,046	27,128	27,213			
Business District	57,545	180,000	81,000	255,000	255,000	174,000	302.41%	100,000	0	0	0	0			
Capital Improvement & Reserve	0	0	0	0	0	0	0.00%	0	0	0	0	0			
TOTAL EXPENDITURES	7,880,510	9,462,204	9,445,279	9,375,331	9,375,331	330,052	3.65%	8,966,969	8,888,345	8,997,590	9,110,736	9,425,205			
Percent Increase/(Decrease) over previous ye	-5.23%	14.25%	14.78%	3.65%	3.65%										
(From Actual 16)		(From A Budget 16)	(From A Budget 17)	(From A Budget 17)											

CITY OF MADEIRA
2019 DRAFT BUDGET

GENERAL FUND RECEIPTS	Actual		Amended Budget		Amended Budget		Original Budget		INC/(DEC) 2019 vs. 2018 AMOUNT	2020	2021	2022	2023	2024
	2017	2018	2018	2018	2019	2019	2019	2019						
Gen Property Tax R.E. & P.U.	2,390,960	2,438,000	2,438,000	2,438,000	2,486,760	2,486,760	2,486,760	48,760	2,556,455	2,587,225	2,638,970	2,691,749	2,745,584	
Cincinnati Metro Housing Authority	319	0	0	0	0	0	0	0	0	0	0	0	0	
Municipal Earnings Tax	2,987,646	3,100,000	3,100,000	3,100,000	3,193,000	3,193,000	3,193,000	93,000	3,288,750	3,387,454	3,489,077	3,593,750	3,701,562	
Less Refunds	(96,083)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	0	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	
Net Earnings Tax	2,891,563	3,000,000	3,000,000	3,000,000	3,093,000	3,093,000	3,093,000	93,000	3,188,750	3,287,454	3,389,077	3,493,750	3,601,562	
House Trailer Tax	390	2,000	2,000	2,000	2,000	2,000	2,000	0	5,722,285	5,876,679	6,030,047	6,187,499	6,349,146	
TAXES	5,283,232	5,440,000	5,440,000	5,440,000	5,581,760	5,581,760	5,581,760	141,760	5,722,285	5,876,679	6,030,047	6,187,499	6,349,146	
Rollback and Homestead	307,247	306,000	306,000	306,000	312,120	312,120	312,120	6,120	318,362	318,000	324,360	330,847	337,464	
Estate Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	
Cigarette Tax	375	200	200	200	200	200	200	0	200	200	200	200	200	
Liquor & Beer Tax	13,267	14,000	14,000	14,000	14,000	14,000	14,000	0	14,000	14,000	14,000	14,000	14,000	
Local Government Fund - State	863	12,000	12,000	12,000	12,000	12,000	12,000	(11,000)	1,000	1,000	1,000	1,000	1,000	
Local Government Fund - County	103,731	88,880	88,880	88,880	91,400	91,400	91,400	0	92,314	93,237	94,170	95,111	96,062	
Admissions Tax	0	0	0	0	141,000	141,000	141,000	141,000	188,000	188,000	188,000	188,000	188,000	
JEDZ Tax	421,349	381,100	381,100	381,100	410,000	410,000	410,000	10,600	422,300	434,969	448,018	461,459	475,302	
INTERGOVERNMENTAL REVENUES	846,832	802,180	802,180	821,080	969,720	969,720	969,720	148,640	1,036,476	1,049,406	1,069,748	1,090,617	1,112,029	
EMS Billing Proceeds	114,885	100,000	100,000	100,000	100,000	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000	
Recycling Proceeds	30,737	32,000	32,000	32,000	32,000	32,000	32,000	0	32,000	32,000	32,000	32,000	32,000	
Garbage Sticker Sales	17,495	17,100	17,100	17,100	17,100	17,100	17,100	0	17,100	17,100	17,100	17,100	17,100	
MVRMA Insurance Distribution	0	200,000	200,000	200,000	0	0	0	(200,000)	0	0	0	0	0	
Reimbursements and Refunds	28,235	5,000	5,000	21,000	5,000	5,000	5,000	(16,000)	5,000	5,000	5,000	5,000	5,000	
Stamps, Copies, Etc.	370	300	300	300	300	300	300	0	300	300	300	300	300	
Cell Tower Rental	78,106	77,500	77,500	77,500	80,000	80,000	80,000	2,500	80,000	80,000	80,000	80,000	80,000	
Donations	600	750	750	750	750	750	750	0	750	750	750	750	750	
ALL OTHER REVENUE	270,428	432,650	432,650	448,650	235,150	235,150	235,150	(213,500)	235,150	235,150	235,150	235,150	235,150	
Police Sales and Service Charges	92	1,000	1,000	1,000	1,000	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000	
Franchise Fees - Warner Cable	147,999	140,000	140,000	140,000	144,200	144,200	144,200	4,200	148,526	152,982	157,571	162,298	167,167	
Solicitation	287	0	0	0	0	0	0	0	0	0	0	0	0	
JEDZ Fees	88,051	82,400	82,400	82,400	90,000	90,000	90,000	7,600	92,700	95,481	98,345	101,296	104,335	
Police Training	4,400	0	0	0	0	0	0	0	0	0	0	0	0	
CHARGES FOR SERVICES	240,829	223,400	223,400	223,400	235,200	235,200	235,200	11,800	242,226	249,463	256,917	264,594	272,502	
Fines & Forfeitures	76,443	75,000	75,000	75,000	100,000	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000	
Court Costs	14,688	15,000	15,000	20,000	20,000	20,000	20,000	0	20,000	20,000	20,000	20,000	20,000	
FINES & FORFEITURES	91,131	90,000	90,000	120,000	120,000	120,000	120,000	0	120,000	120,000	120,000	120,000	120,000	
Building Permits	249,427	102,000	102,000	102,000	104,040	104,040	104,040	2,040	106,121	108,243	110,408	112,616	114,869	
All Other Permits	460	1,000	1,000	1,000	1,000	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000	
Sign Permits	1,443	2,000	2,000	2,000	2,000	2,000	2,000	0	2,000	2,000	2,000	2,000	2,000	
Variance Requests	7,419	10,000	10,000	5,000	5,000	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000	
LICENSES & PERMITS	258,749	415,000	415,000	415,000	412,040	412,040	412,040	2,040	114,121	116,243	118,408	120,616	122,869	
Interest	22,136	25,000	25,000	25,000	25,000	25,000	25,000	0	25,000	25,000	25,000	25,000	25,000	
INVESTMENT EARNINGS	22,136	25,000	25,000	25,000	25,000	25,000	25,000	0	25,000	25,000	25,000	25,000	25,000	
BEGINNING FUND BALANCE	1,896,800	2,220,670	2,220,670	2,220,670	2,673,796	2,673,796	2,673,796	90,740	2,356,523	2,215,837	2,151,553	2,249,612	2,264,038	
TOTAL GEN. FUND RECEIPTS	7,013,337	7,128,230	7,128,230	7,188,130	7,278,870	7,278,870	7,278,870	90,740	7,499,958	7,671,941	7,855,269	8,043,476	8,236,695	
TOTAL GEN. FUND EXPEND.	6,859,467	6,708,929	6,708,929	6,735,004	7,596,143	7,596,143	7,596,143	861,139	7,640,645	7,736,225	7,757,210	8,029,050	8,220,165	
Excess/(Deficit)	323,870	419,301	419,301	453,126	(317,273)	(317,273)	(317,273)	861,139	(140,687)	(64,284)	98,060	14,426	16,531	
** ENDING FUND BALANCE	2,220,670	2,639,971	2,639,971	2,673,796	2,356,523	2,356,523	2,356,523	90,740	2,215,837	2,151,553	2,249,612	2,264,038	2,280,569	

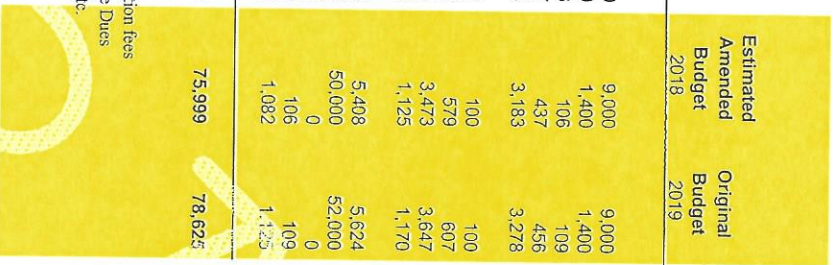
Paper Reappraisal in 2014 for 2015 collection year
Reappraisal in 2017 for 2018 collection year - 6%

** - Ending Fund Balance/General Fund Reserve - Calculation @ 27% of General Fund Expenditures NOT including transfers to SR-21 Street Fund

** GENERAL FUND RESERVE

CITY OF MADEIRA
2019 DRAFT BUDGET

GENERAL FUND EXPENDITURES	LEGISLATIVE/COUNCIL - DEPT. 1				INC/(DEC) 2019 vs. 2018 AMOUNT	2020	2021	2022	2023	2024
	Actual 2017	Actual Amended Budget 2018	Estimated Amended Budget 2018	Original Budget 2019						
Salaries & Wages	7,833	9,000	9,000	9,000	0	9,000	9,000	9,000	9,000	9,000
Benefits	1,191	1,400	1,400	1,400	0	1,400	1,400	1,400	1,400	1,400
Workers Compensation	103	106	106	109	3	112	115	119	122	126
Service Fund	0	437	437	456	19	477	493	521	544	569
Professional Dues	1,372	3,183	3,183	3,278	95	3,376	3,477	3,582	3,689	3,800
Local Mileage	0	100	100	100	0	100	100	100	100	100
Printing & Reproduction	0	579	579	607	28	637	669	702	737	774
Gen Operating Supplies	1,078	3,473	3,473	3,647	174	3,829	4,020	4,221	4,433	4,654
Insurance	702	1,125	1,125	1,170	45	1,217	1,266	1,316	1,369	1,424
Contractual Services	0	5,408	5,408	5,624	216	5,849	6,083	6,326	6,579	6,843
Legal Professional Fees	42,806	50,000	50,000	52,000	2,000	54,080	56,243	58,493	60,833	63,266
Repairs & Maintenance	928	0	0	0	0	0	0	0	0	0
Miscellaneous	860	106	106	109	3	112	115	119	122	126
Special Events	0	1,082	1,082	1,125	43	1,170	1,217	1,265	1,316	1,369
TOTAL LEGISLATIVE	56,873	75,999	75,999	78,625	2,626	81,359	84,204	87,165	90,245	93,450



Salaries & Wages: Council salaries
 Service Fund: Attendance at seminars/conferences, expenses for travel and registration fees
 Professional Dues: Ohio Municipal League and Hamilton County Municipal League Dues
 Printing/Reproduction: Miscellaneous mailings for public notifications, letterhead, etc.
 Insurance: Public Officials Liability Insurance
 Contractual Services: Code Book Codification
 Special Events: Council sponsored events, Receptions, Etc.

CITY OF MADEIRA
2019 DRAFT BUDGET

	FINANCE/TAX - DEPT. 2									
	Actual Budget 2017	Actual Amended Budget 2018	Estimated Amended Budget 2018	Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT	2020	2021	2022	2023	2024
Salaries & Wages	147,972	155,000	155,000	157,325	2,325	159,695	162,080	164,511	166,979	169,484
Overtime	10	1,500	1,500	1,500	0	1,500	1,500	1,500	1,500	1,500
Benefits	47,638	58,200	58,200	60,819	2,619	63,556	66,416	69,405	72,528	75,792
Medical Reimbursement	2,605	4,500	4,500	4,703	203	4,915	5,136	5,367	5,608	5,861
Pharmacy Reimbursement	30	500	500	500	0	500	200	200	200	200
Workers Compensation	391	2,122	2,122	2,186	64	2,252	2,319	2,389	2,460	2,534
Service Fund	1,206	547	547	572	25	598	625	653	682	713
Professional Dues	75	250	250	250	0	250	250	250	250	250
Publications/Subscriptions	0	400	400	400	0	400	400	400	400	400
Local Mileage	159	100	100	100	0	100	100	100	100	100
Postage	3,278	4,000	4,000	4,000	0	4,000	3,000	3,000	3,000	3,000
Advertising	0	200	200	206	6	200	206	212	219	225
Printing & Reproduction	867	1,500	1,500	1,575	75	1,500	1,575	1,654	1,736	1,823
Gen Operating Supplies	2,002	1,000	1,000	1,050	50	1,000	1,050	1,103	1,158	1,216
JEDZ Fees	4,466	10,000	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000
Auditor Expense (State and Public)	15,828	16,250	16,250	16,250	0	16,250	16,250	16,250	16,250	16,250
County Auditor Fees	28,399	37,132	37,132	38,245	1,114	39,393	40,575	41,792	43,046	44,338
Contractual Service	2,290	0	0	0	0	0	0	0	0	0
Professional Services	11,985	13,230	13,230	13,892	662	14,587	15,316	16,082	16,886	17,730
Legal Professional Fees	0	500	500	500	0	500	500	500	500	500
Repairs/Maintenance	10,131	13,230	13,230	13,892	662	14,587	15,316	16,082	16,886	17,730
Bank Charges	9,374	7,283	7,283	7,429	146	7,578	7,729	7,884	8,041	8,202
Credit Card Charges	6,318	4,000	4,000	4,000	0	4,000	4,000	4,000	4,000	4,000
Contingency	0	2,000	2,000	2,000	0	2,000	2,000	2,000	2,000	2,000
Capital Outlay	0	0	0	0	0	0	0	0	0	0
TOTAL TREASURER	295,024	333,444	333,444	341,395	7,951	349,349	356,543	365,332	374,430	383,847

Salaries & Wages: Salaries for Treasurer, Tax Commissioner, Tax/Finance Clerk and Finance Tax Clerk (Part-time)
 Auditor Expense: Cost for annual financial audit expense
 County Auditor Fees: Cost from Hamilton County for tax collection
 Repairs/Maintenance: Primarily software maintenance and upgrade fees
 Contractual: CAFR fee
 Capital Outlay: Computer equipment upgrades for accounting software



CITY OF MADEIRA
2019 DRAFT BUDGET

CLERK OF COUNCIL - DEPT. 3

	Actual 2017	Actual Budget 2018	Estimated Budget 2018	Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT	2020	2021	2022	2023	2024
Salaries & Wages	8,858	10,150	10,150	12,360	2,210	12,343	12,734	12,925	13,118	13,315
Benefits	1,355	1,854	1,854	1,910	56	1,967	2,026	2,087	2,150	2,214
Workers Compensation	48	212	212	218	6	225	231	238	245	253
Service Fund	0	100	100	100	0	100	100	100	100	100
Professional Dues	0	53	53	55	2	57	58	60	62	64
Local Mileage	0	25	25	25	0	25	25	25	25	25
Advertising	1,214	1,093	1,093	1,126	33	1,160	1,195	1,230	1,267	1,305
Gen Operating Supplies	80	331	331	348	17	365	384	403	423	444
Election Expense	14,646	12,000	12,000	12,000	0	12,000	12,000	12,000	12,000	12,000
Benevolent Fund	772	200	200	200	0	200	200	200	200	200
Capital Outlay - M&E	1,498	0	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0	0
TOTAL CLERK'S DIVISION	28,471	26,018	26,018	28,342	2,324	28,644	28,953	29,268	29,591	29,920

Advertising: Publishing legal notices, meeting changes, legislation, etc.
Election Expense: Hamilton County charges for use of election equipment, staffing and administration
Benevolent Fund: For flowers/monuments for city officials, employees

MAYOR'S COURT - DEPT. 4

Salaries & Wages	2,700	4,000	4,000	4,000	0	4,000	4,000	4,000	4,000	4,000
Benefits	415	1,000	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000
Workers Compensation	0	109	109	112	3	115	119	122	126	130
Service Fund	180	686	686	717	31	749	783	818	855	894
Professional Dues	0	109	109	112	3	115	119	122	126	130
Local Mileage	0	100	100	100	0	100	100	100	100	100
Postage Allowance	0	0	0	0	0	0	0	0	0	0
Printing & Reproduction	0	0	0	0	0	0	0	0	0	0
Gen Operating Supplies	0	116	116	122	6	128	135	141	148	156
Contractual Services	0	500	500	500	0	500	500	500	500	500
Legal Professional Services	8,025	8,653	8,653	8,999	346	9,359	9,733	10,123	10,528	10,949
Miscellaneous	0	109	109	112	3	115	119	122	126	130
Contingency	0	0	0	0	0	0	0	0	0	0
TOTAL MAYOR'S COURT	11,320	15,382	15,382	15,774	392	16,182	16,607	17,049	17,509	17,987

Salaries & Wages: Mayor, Prosecutor and Clerk of Courts
Contractual Services: Costs for jail time for sentenced individuals

CITY OF MADEIRA
2019 DRAFT BUDGET

FIRE DIVISION - DEPT. 62	Actual 2017	Actual Amended Budget 2018	Estimated Amended Budget 2018	Original Budget 2019	INC/(DEC) 2019 vs 2018 AMOUNT					
						2020	2021	2022	2023	2024
Contractual Services	1,643,225	1,525,000	1,525,000	1,940,000	415,000	1,969,100	1,998,637	2,028,616	2,059,045	2,089,931
Repairs/Maintenance of Equip	20,150	20,000	20,000	20,000	0	20,000	20,000	20,000	20,000	20,000
TOTAL FIRE DIVISION	1,663,375	1,545,000	1,545,000	1,960,000	415,000	1,989,100	2,018,637	2,048,616	2,079,045	2,109,931

2018 contract amount reduced by \$175,000 due to refund of unappropriated funds in the joint fire district operating account
 Contractual Services: Fire contract with Madeira/Indian Hill Joint Fire District
 Repairs/Maintenance of Equipment: Repairs and replacement of fire hydrants
 2019 Contract includes hiring 3 fulltime firefighter/Paramedics

1.5%
0.0%

CITY OF MADEIRA
2019 DRAFT BUDGET

	PUBLIC WORKS - DEPT. 63				INC/(DEC) 2019 vs. 2018 AMOUNT					
	Actual Budget 2017	Actual Amended Budget 2018	Estimated Amended Budget 2018	Original Budget 2019		2020	2021	2022	2023	2024
Salaries & Wages	310,601	329,000	329,000	333,935	4,935	338,944	344,028	349,189	354,426	359,743
Overtime	8,283	20,000	20,000	20,300	300	20,605	20,914	21,227	21,546	21,869
Benefits	117,676	132,454	132,454	138,414	5,960	144,643	151,152	157,953	165,081	172,489
Medical Reimbursement	4,435	3,000	3,000	3,000	0	3,000	3,000	3,000	3,000	3,000
Pharmacy Reimbursements	868	2,000	2,000	2,000	0	2,000	2,000	2,000	2,000	2,000
Workers Compensation	858	4,456	4,456	4,590	134	4,728	4,870	5,016	5,166	5,321
Service Fund	360	500	500	500	0	500	500	500	500	500
Professional Dues	0	109	109	112	3	115	119	122	126	130
Publications/Subscriptions	0	100	100	100	0	100	100	100	100	100
Local Mileage	0	50	50	50	0	50	50	50	50	50
Advertising	0	109	109	112	3	115	119	122	126	130
Gen Operating Supplies	52,845	44,100	44,100	46,305	2,205	48,620	51,051	53,604	56,284	59,098
Boot Allowance	1,742	1,800	1,800	1,800	0	1,800	1,800	1,800	1,800	1,800
Insurance	6,308	6,500	6,500	6,500	0	6,500	6,500	6,500	6,500	6,500
Medical Examinations	267	503	503	543	40	586	633	684	739	798
Contractual Services	45,438	50,000	50,000	51,000	1,000	52,020	53,060	54,122	55,204	56,308
Garbage, Recycle & Large Item Pickup	505,232	520,205	520,205	537,000	16,795	551,862	568,547	600,000	630,000	665,000
Gas & Electric Service	9,949	12,000	12,000	12,600	600	13,230	13,892	14,586	15,315	16,081
Water Services	1,019	3,308	3,308	3,473	165	3,647	3,829	4,020	4,221	4,433
Telephone Services	0	1,208	1,208	1,268	60	1,331	1,398	1,468	1,541	1,618
Professional Services	1,356	2,122	2,122	2,186	64	2,252	2,319	2,389	2,460	2,534
Repairs/Maintenance of Equip	50,849	52,500	52,500	55,125	2,625	57,881	60,775	63,814	67,005	70,355
Vehicle Fuel	14,324	15,900	15,900	16,854	954	17,865	18,937	20,073	21,278	22,554
Rents & Leases	19,452	20,000	20,000	20,600	600	21,218	21,855	22,510	23,185	23,881
Contingency	0	1,000	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000
Capital Outlay	0	0	0	0	0	0	0	0	0	0
TOTAL PUBLIC WORKS	1,151,862	1,222,924	1,222,924	1,259,367	36,443	1,294,612	1,332,447	1,385,850	1,438,635	1,497,292

Salaries & Wages: Includes 1 supervisor and 4 full-time laborers for 2014. 1 supervisor and 5 full-time service workers budgeted for 2015
 Contractual Services: Includes uniforms (\$15,200), street sweeping (\$6,300), temp labor for leaf pickup (\$35,000), Ash Tree Removal
 Republic Contract (2017 thru 2021)
 Rents/Leases: Equipment rental

CITY OF MADEIRA
2019 DRAFT BUDGET

	RECREATION - DEPT. 64				INC/(DEC) 2019 vs. 2018 AMOUNT		2020				
	Actual Budget 2017	Actual Budget 2018	Estimated Budget 2018	Original Budget 2019			2020	2021	2022	2023	2024
Salaries & Wages	13,571	22,000	22,000	22,330	330	22,655	23,005	23,350	23,700	24,056	
Overtime	73	327	327	342	15	357	373	390	408	426	
Benefits	2,108	3,135	3,135	3,276	141	3,423	3,577	3,738	3,907	4,082	
Workers Compensation	332	546	546	562	16	579	596	614	633	652	
Printing & Reproduction	4,256	100	100	100	0	100	100	100	100	100	
Gen Operating Supplies	11,715	12,000	12,000	12,000	0	12,000	12,000	12,000	12,000	12,000	
Insurance	2,034	500	500	500	0	500	500	500	500	500	
Contractual Services	3,977	4,160	4,160	4,326	166	4,499	4,673	4,866	5,061	5,263	
Gas & Electric Service	6,620	9,450	9,450	9,923	473	10,419	10,940	11,487	12,061	12,665	
Water Services	8,132	7,718	7,718	8,104	386	8,509	8,935	9,381	9,850	10,343	
Telephone Services	373	497	497	522	25	548	576	604	634	666	
Repairs/Maintenance of Equipment	10,663	15,750	15,750	16,538	788	17,365	18,233	19,145	20,102	21,107	
Rents & Leases	865	3,000	3,000	3,000	0	3,000	3,000	3,000	3,000	3,000	
Special Events	27,290	28,091	28,091	25,593	(2,498)	26,105	26,627	27,159	27,703	28,257	
Easter Egg Hunt	312	1,000	1,000	1,020	20	1,040	1,061	1,082	1,104	1,126	
Memorial Day	1,285	1,000	1,000	1,020	20	1,040	1,061	1,082	1,104	1,126	
Independence Day Festivities	13,819	15,551	15,551	15,562	311	16,179	16,503	16,833	17,170	17,513	
Christmas Decorations	2,810	2,000	2,000	2,000	40	2,081	2,122	2,165	2,208	2,252	
St. Nicholas Sleigh Ride	3,440	2,500	2,500	2,500	50	2,601	2,653	2,706	2,760	2,815	
Santa's Mailbox	82	500	500	510	10	520	531	541	552	563	
Homecoming Parade	875	800	800	816	16	832	849	866	883	901	
Halloween Event	1,031	540	540	551	11	562	573	585	596	608	
Concert in the Park	267	3,000	3,000	0	(3,000)	0	0	0	0	0	
Shakespeare in the Park	1,043	600	600	612	12	624	637	649	662	676	
Madcap Puppets Theatre	381	600	600	612	12	624	637	649	662	676	
Concert in the Woods	543	0	0	0	0	0	0	0	0	0	
Bike Race	0	0	0	0	0	0	0	0	0	0	
Art Fair	209	0	0	0	0	0	0	0	0	0	
Contingency	0	0	0	5,000	(5,000)	5,000	5,000	5,000	5,000	5,000	
Capital Outlay	1,193	0	0	0	0	0	0	0	0	0	
TOTAL RECREATION	92,009	107,274	107,274	107,116	(158)	110,070	113,141	116,336	119,659	123,117	

Salaries & Wages: Includes part-time recreation workers
 Contractual Services: Youth programs and Turf Maintenance @Selman & McDonald Commons
 Special Events: Includes Easter Egg Hunt, Memorial Day and Independence Day Parades, Holiday Walk Letters to Santa, etc.

CITY OF MADEIRA
2019 DRAFT BUDGET

	Actual		Estimated		Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT	2019 vs. 2018 AMOUNT								
	Actual 2017	Amended Budget 2018	Amended Budget 2018	Budget 2018			2020	2021	2022	2023	2024				
BUILDING - DEPT. 65 (Established in 1997 for analytical purposes--comparative data shown)															
Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Publications/Subscriptions	527	416	416	416	424	8	432	441	450	459	468	468	468	468	468
General Operating Supplies	9	208	208	208	212	4	216	221	225	229	234	234	234	234	234
Professional Services	16,731	25,500	25,500	25,500	26,010	510	26,530	27,061	27,602	28,154	28,717	28,717	28,717	28,717	28,717
Bldg. Inspector Fees	137,633	102,510	102,510	102,510	104,560	2,050	106,651	108,784	110,960	113,179	115,443	115,443	115,443	115,443	115,443
TOTAL BUILDING	154,900	128,634	128,634	128,634	131,206	2,572	133,830	136,507	139,237	142,022	144,862	144,862	144,862	144,862	144,862

Professional Services: Engineering
Building Inspector Fees: Residential & Commercial Building Inspector

CITY OF MADEIRA
2019 DRAFT BUDGET

	Actual 2017	Amended Budget 2018	Amended Budget 2018	Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT	2020-2024				
						2020	2021	2022	2023	2024
Salaries & Wages	255,434	274,050	274,050	278,161	4,111	282,333	286,568	246,780	250,482	254,239
Overtime	0	520	520	530	10	541	551	562	574	585
Benefits	53,705	57,058	57,058	59,626	2,568	62,309	65,113	68,043	71,105	74,305
Medical Reimbursement	0	2,000	2,000	2,000	0	2,000	2,000	2,000	2,000	2,000
Pharmacy Reimbursement	0	200	200	200	0	200	200	200	200	200
Workers Compensation	995	4,244	4,244	4,371	127	4,502	4,637	4,776	4,920	5,067
Service Fund	2,966	4,388	4,388	4,565	197	4,770	4,953	5,209	5,444	5,689
Professional Dues	1,797	7,500	7,500	7,500	0	7,500	7,500	7,500	7,500	7,500
Publications/Subscriptions	194	637	637	656	19	676	696	717	738	760
Local Mileage	0	500	500	500	0	500	500	500	500	500
Postage	9,200	10,609	10,609	10,927	318	11,255	11,592	11,940	12,298	12,667
Advertising	7,600	8,742	8,742	9,004	262	9,274	9,552	9,839	10,134	10,438
Printing & Reproduction	14,152	15,050	15,050	15,803	753	16,593	17,423	18,294	19,209	20,169
Gen Operating Supplies	9,104	14,333	14,333	15,050	717	15,803	16,593	17,422	18,293	19,208
Insurance	11,849	43,264	43,264	44,995	1,731	46,795	48,667	50,613	52,638	54,743
Insurance Settlement - Kreiner	7,800	7,800	7,800	7,800	0	7,800	7,800	7,800	7,800	7,800
Medical Examinations	0	0	0	0	0	0	0	0	0	0
Property Taxes	449	225	225	234	9	243	253	263	274	285
Contractual Services	49,417	50,619	50,619	52,644	2,025	54,750	56,940	59,217	61,586	64,049
Gas/Electric Services	22,573	25,000	25,000	26,000	1,000	27,040	28,122	29,246	30,416	31,633
Water Services	7,546	5,624	5,624	5,843	225	6,083	6,326	6,579	6,843	7,116
Telephone Services	3,566	4,499	4,499	4,673	180	4,866	5,061	5,263	5,474	5,693
Professional Services	42,218	44,100	44,100	46,305	2,235	48,620	51,051	53,604	56,284	59,098
Legal Professional Fees	28,972	30,000	30,000	25,000	(1,050)	25,000	25,000	25,000	25,000	25,000
Repairs/Maintenance of Equip & Buildings	11,361	21,000	21,000	22,050	1,050	23,153	24,310	25,526	26,802	28,142
Rents & Leases	3,333	3,000	3,000	3,000	0	3,000	3,000	3,000	3,000	3,000
Miscellaneous	49	0	0	0	0	0	0	0	0	0
Street Lighting	46,062	53,045	53,045	54,636	1,591	56,275	57,963	59,702	61,493	63,338
Contingency	0	3,000	3,000	3,000	0	3,000	3,000	3,000	3,000	3,000
Capital Outlay	1,868	0	0	0	0	0	0	0	0	0
TOTAL ADMINISTRATION	592,210	690,987	690,987	705,325	14,098	724,881	745,404	722,598	744,006	766,226

Salaries & Wages: City Manager, Asst. City Manager and 2 part-time Admin. Ass'ts.
 Postage: Miscellaneous mailings, bulk mailings (newsletter, etc.), bulk mail permit
 Advertising: Contract bid openings, etc.
 Insurance: General liability and property insurance coverage
 Contractual Services: Cleaning contract, Center for Local Government, Civil Defense Siren Maintenance, etc.
 Professional Services: Surveys, appraisals, consultants, Chamber of Commerce marketing
 Street Lighting: Changes for street lights and traffic signals
 Capital Outlay: Miscellaneous Equipment

CITY OF MADEIRA
2019 DRAFT BUDGET

	Actual		Estimated		Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT
	Actual 2017	Amended Budget 2018	Amended Budget 2018	Budget 2018		
TRANSFERS						
Transfers to Other Funds	176,879	95,000	95,000	495,568	400,568	
Transfers to B.I. & R.	0	0	0	0	0	
Transfers to C.I. & R.	80,000	56,635	56,635	136,635	80,000	
TOTAL GEN. FUND EXPENDITURES	6,889,487	6,708,929	6,735,004	7,596,143	861,139	
Percent Increase/(Decrease) over previous ye	2.05%	-2.65%	0.68%	12.79%		
*Transfers to Other Funds:	(From Actual 16)	(From A Budget 17)	(From Actual 17)	(From A Budget 18)		
SR-21 Street Repair	100,000	0	0	393,568		
SR-22 Sidewalk	0	0	0	0		
SR-28 Traditions Public Improvement TIF	0	0	0	0		
SR-45 Recreation & Parks	5,000	5,000	5,000	12,000		
SR-47 Street Dance	1,879	0	0	0		
SR-55 Centennial Fund	0	0	0	0		
SR-70 Rental Properties	0	0	0	0		
SR-86 Stormwater	60,000	60,000	60,000	60,000		
SR87 - Water Distribution	0	0	0	0		
SR-89 Central Business Dist.	10,000	30,000	30,000	30,000		
Total	176,879	95,000	95,000	495,568		

	2020	2021	2022	2023	2024
	489,160	434,494	268,660	384,649	352,000
	56,635	40,869	85,222	52,002	76,908
	7,640,645	7,736,225	7,757,210	8,029,050	8,220,165
	387,160	332,434	166,660	282,649	250,000
	0	0	0	0	0
	12,000	12,000	12,000	12,000	12,000
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	60,000	60,000	60,000	60,000	60,000
	0	0	0	0	0
	30,000	30,000	30,000	30,000	30,000
	489,160	434,494	268,660	384,649	352,000

CITY OF MADEIRA
2019 DRAFT BUDGET

SR-21 STREET REPAIR

	Actual		Estimated		Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT	2020-2024					
	2017	Amended Budget 2018	Amended Budget 2018	Amended Budget 2018			2020	2021	2022	2023	2024	
BEGINNING FUND BALANCE	447,635	467,659	467,659	467,659	34,659		567	61,567	148,567	(11,433)	110,567	110,567
State Permissive Tax	108,258	116,000	116,000	116,000	119,480	3,480	123,064	126,756	130,559	134,476	138,510	138,510
Gasoline Tax	307,689	305,000	305,000	305,000	305,000	0	305,000	305,000	305,000	305,000	305,000	305,000
County Tag Tax	56,204	62,000	62,000	62,000	63,860	1,860	65,776	67,749	69,782	71,875	74,031	74,031
Reimbursements and Refunds	0	0	0	0	0	0	0	0	0	0	0	0
Interest	9,535	0	0	0	0	0	0	0	0	0	0	0
Transfer from General Fund	100,000	0	0	0	393,568	393,568	387,160	332,494	166,660	282,649	250,000	250,000
Transfer for Debt Payment	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS	581,666	483,000	483,000	483,000	881,908	398,908	881,000	831,999	672,001	794,000	767,541	767,541
Advertising	0	0	0	0	0	0	0	0	0	0	0	0
Gen Operating Supplies/Salt	12,451	60,000	60,000	60,000	60,000	0	60,000	60,000	60,000	60,000	60,000	60,000
Contractual Services	0	4,000	4,000	4,000	4,000	0	4,000	4,000	4,000	4,000	4,000	4,000
Professional Services	32,645	30,000	30,000	30,000	30,000	0	30,000	30,000	30,000	30,000	30,000	30,000
Repairs & Maintenance..	345	0	0	0	0	0	0	0	0	0	0	0
Principal Retirement	0	120,000	120,000	120,000	120,000	120,000	120,000	0	0	0	0	0
Cost Issuance	0	7,000	7,000	7,000	7,000	0	0	0	0	0	0	0
Interest Expense	8,855	9,000	9,000	9,000	9,000	0	0	0	5,000	0	0	0
** Capital Improvements (Excl. OPWC Portion)	507,346	686,000	686,000	686,000	686,000	0	606,000	651,000	733,000	578,000	700,000	700,000
TOTAL EXPENDITURES	561,642	916,000	916,000	916,000	916,000	0	820,000	745,000	832,000	672,000	794,000	794,000
NET DIFFERENCE	20,024	(433,000)	(433,000)	(433,000)	(34,092)		61,000	86,999	(159,999)	122,000	(26,459)	(26,459)
ENDING FUND BALANCE	467,659	34,659	34,659	34,659	567		61,567	148,567	(11,433)	110,567	84,108	84,108
Debt Payment	120,000	120,000	120,000	120,000	120,000		120,000					
Contractual Services: line striping	360,000	240,000	240,000	240,000	120,000		0					
Capital Improvements: Street Resurfacing/Rehabilitation												
Note will be paid off in 2020												

- 2018 Street Program: Esther Lane, Kencrest Circle, Strifer Place, Eleck Place, Roscrest Avenue, New Storm (Roscrest/Strifer/Eleck), Camargo-Shawnee Run to
- 2019 Street Program: Woodsway, Rollaway, Rosalee, Markfield, Canargo Woods Dr, Camargo Woods Ct
- 2020 Street Program: Buckeye Crescent, Greenbriar Lane, Mapleleaf
- 2021 Street Program: Madeira Hills, Willow Hollow, Coachline, Juler
- 2022 Street Program: Rita, Railhan, Iuka, Oserchh, Samoma Dr, Samoma Ave

** Capital Improvements: Public Works Committee is evaluating accelerating street repairs resurfacing to a 15-17 year schedule. To accomplish this, it is estimated that an average annual expenditure in an amount of \$800,000 - \$900,000 will be needed to achieve this.

**CITY OF MADEIRA
2019 DRAFT BUDGET**

CP-22 SIDEWALK

	Actual		Estimated		Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT					
	Actual Budget 2017	Amended Budget 2018	Amended Budget 2018	Amended Budget 2018			2020	2021	2022	2023	2024
BEGINNING FUND BALANCE	196,441	205,225	205,225	205,225	103,225						
Transfers from General Fund Reimbursement & Refunds	0	0	0	0	0	0	0	0	0	0	
	21,310	160,000	160,000	160,000	0	(160,000)	0	0	0	0	
TOTAL RECEIPTS	21,310	160,000	160,000	160,000	0	(160,000)	0	0	0	0	
Professional Services	8,015	10,000	10,000	10,000	0	(10,000)	0	0	0	0	
Capital Improvement	4,511	252,000	252,000	252,000	50,000	(202,000)	0	0	0	0	
TOTAL EXPENDITURES	12,526	262,000	262,000	262,000	50,000	(212,000)	0	0	0	0	
NET DIFFERENCE	8,784	(102,000)	(102,000)	(102,000)	(50,000)		0	0	0	0	
ENDING FUND BALANCE	205,225	103,225	103,225	103,225	53,225		53,225	53,225	53,225	53,225	

2018 Sidewalk Program and City owned repairs
2019 Camargo Road Rehab Project

CITY OF MADEIRA
2019 DRAFT BUDGET

CP-28 TRADITIONS PUBLIC IMPROVEMENT TIF

	Actual	Actual	Estimated	Original	INC/(DEC)	INC/(DEC)					
	2017	Amended Budget 2018	Amended Budget 2018	Budget 2019	2019 vs. 2018 AMOUNT	2019 vs. 2018 PERCENT	2020	2021	2022	2023	2024
BEGINNING FUND BALANCE	0	0	0	0	0	0	0	0	0	0	0
Transfers/Advance from General Fund	0	830,000	830,000	0	(830,000)	0	0	0	0	0	0
Service Payments	0	0	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS	0	830,000	830,000	0	(830,000)	0	200,000	200,000	200,000	200,000	200,000
School Reimbursements	0	0	0	0	0	0	0	0	0	0	0
Professional Services	0	100,000	100,000	0	(100,000)	0	0	0	0	0	0
Principal Retirement	0	0	0	0	0	0	0	0	0	0	0
Land Acquisition	0	130,000	130,000	0	0	0	200,000	200,000	200,000	200,000	200,000
Capital Improvement	0	600,000	600,000	0	(600,000)	0	0	0	0	0	0
TOTAL EXPENDITURES	0	830,000	830,000	0	(830,000)	0	200,000	200,000	200,000	200,000	200,000
NET DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	0	0	0	0	0	0	0	0	0	0	0

CITY OF MADEIRA
2019 DRAFT BUDGET

SR-45 PARKS & RECREATION EVENTS

	Actual		Estimated		Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT		2020-2024				
	Actual 2017	Amended Budget 2018	Amended Budget 2018	Budget 2018				2020	2021	2022	2023	2024
BEGINNING FUND BALANCE	15,351	22,796	22,796		11,896			21,131	29,886	38,577	46,768	54,445
Transfers from Other Funds	5,000	5,000	5,000		12,000	7,000		12,000	12,000	12,000	12,000	12,000
Park User Fees	4,700	5,000	5,000		15,000	10,000		15,000	15,000	15,000	15,000	15,000
Activity Fees	5,728	14,100	14,100		9,600	(4,500)		9,600	9,600	9,600	9,600	9,600
Street Dance Proceeds	0	4,000	4,000		4,000	0		4,000	4,000	4,000	4,000	4,000
Bonfire Proceeds	3,988	3,900	3,900		3,900	0		3,900	3,900	3,900	3,900	3,900
Whitefishball Proceeds	1,140	1,100	1,100		1,100	0		1,100	1,100	1,100	1,100	1,100
Splash Party Proceeds	600	600	600		600	0		600	600	600	600	600
Bike Race	0	4,500	4,500		0	(4,500)		0	0	0	0	0
TOTAL RECEIPTS	15,428	24,100	24,100		36,600	12,500		36,600	36,600	36,600	36,600	36,600
General Operating Supplies	0	1,157	1,157		1,215	58	5.0%	1,276	1,340	1,407	1,477	1,551
Contractual Services	0	4,000	4,000		4,000	0		4,000	4,000	4,000	4,000	4,000
Refunds	0	100	100		0	(100)	0.0%	0	0	0	0	0
Repairs & Maintenance	1,080	2,000	2,000		2,000	0		2,000	2,000	2,000	2,000	2,000
Special Events	6,903	27,743	27,743		20,159	(7,583)	0.73%	20,570	20,570	21,002	21,447	21,905
Street Dance	0	13,578	13,578		13,525	407	3.0%	14,405	14,405	14,837	15,282	15,740
Bonfire on the Ballfield	5,418	4,669	4,669		4,669	0	0.0%	4,669	4,669	4,669	4,669	4,669
Whitefishball	723	734	734		734	0	0.15%	734	734	734	734	734
Splash Party	762	762	762		762	0	0.0%	762	762	762	762	762
Bike Race	0	8,000	8,000		0	(8,000)	0.0%	0	0	0	0	0
High School Turf Rental	0	10,000	10,000		10,000	0	0.0%	10,000	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES	7,983	35,000	35,000		27,365	(7,635)		27,845	27,909	28,408	28,924	29,456
NET DIFFERENCE	7,445	(10,900)	(10,900)		9,235			8,755	8,691	8,192	7,676	7,144
ENDING FUND BALANCE	22,796	11,896	11,896		21,131			29,886	38,577	46,768	54,445	61,589

2018 Street Dance was moved from SR 47

CITY OF MADEIRA
2019 DRAFT BUDGET

SR-47 STREET DANCE

	Actual 2017	Actual Amended Budget 2018	Estimated Amended Budget 2018	Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT	2020	2021	2022	2023	2024
BEGINNING FUND BALANCE	3,649	0	0	0		0	0	0	0	0
Transfers from General Fund	1,879	0	0	0	0.0%	0	0	0	0	0
Dance Proceeds	7,290	0	0	0	0.0%	0	0	0	0	0
Donations	0	0	0	0	0.0%	0	0	0	0	0
TOTAL RECEIPTS	9,169	0	0	0	0	0	0	0	0	0
Special Events	12,818	0	0	0	0.0%	0	0	0	0	0
TOTAL EXPENDITURES	12,818	0	0	0	0	0	0	0	0	0
NET DIFFERENCE	(3,649)	0	0	0		0	0	0	0	0
ENDING FUND BALANCE	0	0	0	0		0	0	0	0	0

2018 closed fund and moved to SR 45

CITY OF MADIERA
2019 DRAFT BUDGET

POLICE SPECIAL REVENUE FUNDS

	Actual 2017	Amended Budget 2018	Amended Budget 2018	Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT	2020	2021	2022	2023	2024
POLICE TRUST FUND - SR 48										
BEGINNING FUND BALANCE	15,033	7,778	7,778	3,000		3,200	2,400	1,600	800	0
Impound Lot Fees	0	1,000	1,000	200	(800)	200	200	200	200	200
Fines & Forfeitures	0	4,000	4,000	2,000	(2,000)	1,000	1,000	1,000	1,000	1,000
TOTAL RECEIPTS	0	5,000	5,000	2,200	(2,800)	1,200	1,200	1,200	1,200	1,200
Miscellaneous	7,255	9,778	9,778	2,000	(7,778)	2,000	2,000	2,000	2,000	2,000
TOTAL EXPENDITURES	7,255	9,778	9,778	2,000	(7,778)	2,000	2,000	2,000	2,000	2,000
NET DIFFERENCE	(7,255)	(4,778)	(4,778)	200	(7,778)	-800	(800)	(800)	(800)	(800)
ENDING FUND BALANCE	7,778	3,000	3,000	3,200		2,400	1,600	800	0	(800)
POLICE FORFEITURES - SR 50										
BEGINNING FUND BALANCE	10,352	10,452	10,452	38,100		38,100	38,100	38,100	38,100	38,100
Fines & Forfeitures	100	40,000	40,000	2,000	(38,000)	1,000	1,000	1,000	1,000	1,000
TOTAL RECEIPTS	100	40,000	40,000	2,000	(38,000)	1,000	1,000	1,000	1,000	1,000
Miscellaneous	0	12,352	12,352	2,000	(10,352)	1,000	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	0	12,352	12,352	2,000	(10,352)	1,000	1,000	1,000	1,000	1,000
NET DIFFERENCE	100	27,648	27,648	0		0	0	0	0	0
ENDING FUND BALANCE	10,452	38,100	38,100	38,100		38,100	38,100	38,100	38,100	38,100
DUI FUND - SR51 Fines from DUI convictions used only for alcohol violation enforcement										
BEGINNING FUND BALANCE	5,850	6,010	6,010	10		10	10	10	10	10
Fines & Forfeitures	160	1,050	1,050	1,050	0	1,000	1,000	1,000	1,000	1,000
TOTAL RECEIPTS	160	1,050	1,050	1,050	0	1,000	1,000	1,000	1,000	1,000
Miscellaneous	0	7,050	7,050	1,050	(6,000)	1,000	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	0	7,050	7,050	1,050	(6,000)	1,000	1,000	1,000	1,000	1,000
NET DIFFERENCE	160	(6,000)	(6,000)	0		0	0	0	0	0
ENDING FUND BALANCE	6,010	10	10	10		10	10	10	10	10
COMPUTER FUND - SR52 - \$5.00 fee from citations - 2017 fee increased to \$10										
BEGINNING FUND BALANCE	2,927	4,334	4,334	4,334		334	334	334	334	334
Fines & Forfeitures	6,030	10,000	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000
TOTAL RECEIPTS	6,030	10,000	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000
Miscellaneous	4,623	10,000	10,000	14,000	4,000	10,000	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES	4,623	10,000	10,000	14,000	4,000	10,000	10,000	10,000	10,000	10,000
NET DIFFERENCE	1,407	0	0	(4,000)		0	0	0	0	0
ENDING FUND BALANCE	4,334	4,334	4,334	334		334	334	334	334	334

* - Authorizes expenditures, with approval of City Manager and Treasurer, for police related training & equipment

CITY OF MADEIRA
2019 DRAFT BUDGET

SR-70 RENTAL PROPERTIES

	Actual		Estimated		Original Budget 2019	INC/(DEC) 2019 vs 2018 AMOUNT	2020-2024							
	Actual 2017	Amended Budget 2018	Amended Budget 2018	Amended Budget 2018			2020	2021	2022	2023	2024			
BEGINNING CASH BALANCE														
Train Depot	37,321	64,026	64,026	64,026	59,634	0	-25,363	(10,990)	2,728	15,765	29,093			
7010 Miami - Muchmore House	29,802	25,000	25,000	25,000	25,000	0	25,000	25,000	25,000	25,000	25,000			
7012 Miami - Hosbrook House	23,400	23,500	23,500	23,500	23,500	0	23,500	23,500	23,500	23,500	23,500			
Miscellaneous	2,400	14,400	14,400	14,400	14,400	0	14,400	14,400	14,400	14,400	14,400			
	0	0	0	0	0	0	0	0	0	0	0			
TOTAL RECEIPTS	55,602	62,900	62,900	62,900	62,900	0	62,900	62,900	62,900	62,900	62,900			
Insurance	5,313	5,408	5,408	5,408	5,624	216	5,849	6,023	6,326	6,579	6,842			
Property Taxes	12,030	7,000	7,000	7,000	7,000	0	7,000	7,000	7,000	7,000	7,000			
Gas & Electric	2,837	0	0	0	0	0	0	0	0	0	0			
Water	509	150	150	150	150	0	150	150	150	150	150			
Professional Services-Architect	2,601	5,000	5,000	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000			
Gen. Operating Supplies	0	0	0	0	0	0	0	0	0	0	0			
Repairs & Maintenance	8,360	9,734	9,734	9,734	10,123	389	10,528	10,949	11,387	11,842	12,316			
Depreciation	19,284	29,063	29,063	29,063	29,063	0	29,063	29,063	29,063	29,063	29,063			
Capital Improvements	0	40,000	40,000	20,000	60,000	40,000	20,000	20,000	20,000	20,000	20,000			
TOTAL EXPENDITURES	50,934	96,355	76,355	76,355	116,983	40,605	77,590	78,245	78,926	79,635	80,372			
Net Income/(Loss)	4,668	(33,455)	(13,455)	(13,455)	(54,083)		(14,690)	(15,345)	(16,026)	(16,735)	(17,472)			
Retained Earnings														
Reconciliation of Income to Cash:														
Contributed Capital from General Fund	0	0	0	0	0		0	0	0	0	0			
Plus Depreciation	19,284	29,063	29,063	29,063	29,063		29,063	29,063	29,063	29,063	29,063			
Increase/(Decrease) in Receivables	2,500													
Increase/(Decrease) in Prepaid Expenses	253													
Building & Land Improvements	0	(40,000)	(20,000)	(20,000)	(60,000)		(20,000)	(20,000)	(20,000)	(20,000)	(20,000)			
ENDING CASH BALANCE	64,026	19,634	59,634	(25,363)	39,685		-10,990	2,728	15,765	28,093	39,685			
2018 Capital Improvements: Electrical Service Relocation														
2019 Capital Improvements: Deck Parking Lot Improvements, Paint, Roof														
2020 Capital Improvements: Paint/Depot														

**CITY OF MADEIRA
2019 DRAFT BUDGET**

CP85 Ohio Public Work Commission

	Actual 2017	Actual Amended Budget 2018	Estimated Amended Budget 2018	Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT	2020	2021	2022	2023	2024
BEGINNING FUND BALANCE	0	0	0	0	0	0	0	0	0	0
OPWC Payments	0	308,000	0	308,000	308,000	0	0	0	0	0
TOTAL RECEIPTS	0	308,000	0	308,000		0	0	0	0	0
IMPROVEMENTS	0	308,000	0	308,000	308,000	0	0	0	0	0
TOTAL EXPENDITURES	0	308,000	0	308,000		0	0	0	0	0
NET DIFFERENCE	0	0	0	0		0	0	0	0	0
ENDING FUND BALANCE	0	0	0	0		0	0	0	0	0

2019 - Camargo Road Rehabilitation Project

CITY OF MADEIRA
2019 DRAFT BUDGET

CP-86 STORMWATER

	Actual	Actual	Estimated	Original	INC/(DEC) 2019 vs. 2018 AMOUNT	2020	2021	2022	2023	2024
	2017	Amended Budget 2018	Amended Budget 2018	Budget 2019		2020	2021	2022	2023	2024
BEGINNING FUND BALANCE	109,684	46,770	46,770	47,770		47,770	47,770	47,770	47,770	47,770
OPWC Payments	0	0	0	0	0	0	0	0	0	0
Transfers from General Fund	60,000	60,000	60,000	60,000	0	60,000	60,000	60,000	60,000	60,000
Reimbursements and Refunds	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS	60,000	60,000	60,000	60,000	0	60,000	60,000	60,000	60,000	60,000
Professional Services/Video Inspection	4,830	1,000	10,000	1,000	(9,000)	1,000	1,000	1,000	1,000	1,000
Capital Improvement	118,084	59,000	49,000	59,000	10,000	59,000	59,000	59,000	59,000	59,000
TOTAL EXPENDITURES	122,914	60,000	59,000	60,000	1,000	60,000	60,000	60,000	60,000	60,000
NET DIFFERENCE	(62,914)	0	1,000	0		0	0	0	0	0
ENDING FUND BALANCE	46,770	46,770	47,770	47,770		47,770	47,770	47,770	47,770	47,770

2015 Budget - Storm Water Project-Visa Ridge Erosion

CITY OF MADEIRA
2019 DRAFT BUDGET

CP-87 WATER DISTRIBUTION FUND

	Actual	Actual	Estimated	Original	INC/(DEC)					
	2017	Amended Budget 2018	Amended Budget 2018	Budget 2019	2019 vs. 2018 AMOUNT	2020	2021	2022	2023	2024
BEGINNING FUND BALANCE	148,771	(51,602)	(51,602)	98,398		248,398	398,398	548,398	698,398	848,398
Transfers from General Fund	0	0	0	0	0	0	0	0	0	0
Reimbursements and Refunds	0	0	0	0	0	0	0	0	0	0
Water Distribution Charges	148,015	150,000	150,000	150,000	0	150,000	150,000	150,000	150,000	150,000
TOTAL RECEIPTS	148,015	150,000	150,000	150,000	0	150,000	150,000	150,000	150,000	150,000
Professional Services	8,745	0	0	0	0	0	0	0	0	0
Capital Improvement	339,643	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	348,388	0	0	0	0	0	0	0	0	0
NET DIFFERENCE	(200,373)	150,000	150,000	150,000		150,000	150,000	150,000	150,000	150,000
ENDING FUND BALANCE	(51,602)	98,398	98,398	248,398		398,398	548,398	698,398	848,398	998,398

Fund Created by resolution 13-07 in 01/13

2016 - Waterline Replacements - Tancoes, Dee, Locust

**CITY OF MADEIRA
2019 DRAFT BUDGET**

CP-89 CENTRAL BUSINESS DISTRICT

	Actual	Actual	Estimated	Original	INC/(DEC)					
	2017	Amended Budget 2018	Amended Budget 2018	Budget 2019	2019 vs. 2018 AMOUNT	2020	2021	2022	2023	2024
BEGINNING FUND BALANCE	19,165	24,750	24,750	43,010		46,197	49,309	52,343	55,297	58,168
Transfers from General Fund Reimbursements and Refunds	10,000	30,000	30,000	30,000	0	30,000	30,000	30,000	30,000	30,000
TOTAL RECEIPTS	10,000	30,000	30,000	30,000	0	30,000	30,000	30,000	30,000	30,000
General Operating Supplies	0	530	530	546	16	562	579	597	615	633
Gas & Electric	1,102	1,910	1,910	1,967	57	2,026	2,087	2,149	2,214	2,280
Water	327	300	300	300	0	300	300	300	300	300
Professional Services	1,898	2,000	2,000	2,000	0	2,000	2,000	2,000	2,000	2,000
Repairs & Maintenance	0	2,000	2,000	2,000	0	2,000	2,000	2,000	2,000	2,000
Business Incentive Program	0	20,000	5,000	20,000	0	20,000	20,000	20,000	20,000	20,000
Capital Improvement	1,088	0	0	0	15,073	0	0	0	0	0
TOTAL EXPENDITURES	4,415	26,740	11,740	26,813	15,073	26,888	26,966	27,046	27,128	27,213
NET DIFFERENCE	5,585	3,260	18,260	3,187		3,112	3,034	2,954	2,872	2,787
ENDING FUND BALANCE	24,750	28,010	43,010	46,197		49,309	52,343	55,297	58,168	60,955
Capital Improvements - Camargo Road Streetscape/furniture/planters										

CITY OF MADEIRA
2019 DRAFT BUDGET

CP-Capital Improvement & Reserve

	Actual 2017	Actual Amended Budget 2018	Estimated Amended Budget 2018	Original Budget 2019	INC/(DEC) 2019 vs. 2018 AMOUNT	2020	2021	2022	2023	2024
BEGINNING FUND BALANCE	124,226	146,681	146,681	122,316		3,365	(39,414)	1,455	86,677	138,679
Transfers from General Fund	80,000	56,635	56,635	136,635	80,000	56,635	40,869	85,222	52,002	76,908
TOTAL RECEIPTS	80,000	56,635	56,635	136,635	80,000	56,635	40,869	85,222	52,002	76,908
Capital Projects	57,545	180,000	81,000	255,000	174,000	100,000	0	0	0	0
TOTAL EXPENDITURES	57,545	180,000	81,000	255,000	174,000	100,000	0	0	0	0
NET DIFFERENCE	22,455	(123,365)	(24,365)	(118,365)		(43,365)	40,269	85,222	52,002	76,908
ENDING FUND BALANCE	146,681	23,316	122,316	3,951		(39,414)	1,455	86,677	138,679	215,587
Public Works Vehicles	31,659	0	0	0	0	100,000	0	0	0	0
Street Signs/Gateway	0	0	0	0	0	0	0	0	0	0
Veterans Memorial	0	0	0	0	0	0	0	0	0	0
School Zone Lights	11,500	0	0	0	0	0	0	0	0	0
Municipal Building Plaza	0	99,000	0	100,000	0	0	0	0	0	0
* Municipal Parking Lot/RR Avenue	0	0	0	0	0	0	0	0	0	0
Sellman Tennis Courts	0	0	0	0	0	0	0	0	0	0
Playground Equipment	0	0	0	0	0	0	0	0	0	0
Tennis/Basketball Court Restoration/Mcdonal	0	0	0	0	0	0	0	0	0	0
Clock Tower	14,386	0	0	0	0	0	0	0	0	0
Speed Signs	0	10,770	10,770	0	0	0	0	0	0	0
AEDS	0	4,230	4,230	0	0	0	0	0	0	0
Police Radios	0	66,000	66,000	0	0	0	0	0	0	0
Total	57,545	180,000	81,000	255,000		100,000	0	0	0	0



Notes:
* Municipal Parking Lot - MVRMA Funds
High School Field Turf Replacement \$150,000 - \$200,000
Veterans Memorial Bal - \$1,153

madeiramessenger.com
December 14, 2018

Madeira Resident Comments, 2019 Draft Budget

madeiramessenger.com

City of Madeira
2019 Draft Budget

As a general comment, the draft budget is presented comparing 2019 budgeted amounts to 2018 budgeted amounts. A more meaningful comparison would be between 2019 budgeted amounts and 2018 forecasted amounts. Given that 10 months of actual revenue and expenses is available for 2018, a full year forecast is relatively simple to complete.

Revenue Items

For example, 2018 Property Tax revenue was budgeted at \$2,438,000. The actual year-to-date revenue through 10/31/2018 is \$2,533,298. The budgeted amount for 2019 is \$2,486,760. Given the trend in growing Property Tax revenues (2018 increased \$142,338 over 2017 revenues), the 2019 budgeted amount is probably understated by over \$100,000.

The actual JEDZ tax and fees received through 10/31/2018 is \$465,467. Full year JEDZ tax and fee revenue will be approximately \$560,000. The amounts budgeted for these line items in 2019 is \$500,000. Actual JEDZ related revenues for 2017 was \$509,400. How do you budget an amount less than was actually collected 2 years ago and during a time when we're seeing wage inflation? JEDZ budgeted revenues for 2019 are probably understated \$80,000- \$100,000.

Actual interest income (generated from cash held in interest bearing investments) through 10/31/2018 is \$58,084 and will exceed \$70,000 for the full year. The 2019 budgeted amount for interest income is \$25,000. Average interest rates are forecasted to be higher during 2019 than during 2018. Assuming similar cash balances, budgeted interest income for 2019 is understated \$40,000 - \$50,000.

Expense Items

Expenses for 2019 are budgeted to exceed revenues by \$317,273. The increase in budgeted expenditures for 2019 is primarily driven by two areas – the Fire Division and Street Repair.

The contracted cost for the Madeira/Indian Hill Joint Fire District in 2018 was \$1,545,000. The 2019 budgeted amount is \$1,960,000, representing an increase of \$415,000. And while the budgeted amount is reasonable given the contractual nature of this expense, a 27% increase in the cost of the city's fire protection is not.

The reasonableness of budgeted expenditures for street repair is the most difficult to ascertain given the fact that projects are completed at the discretion of the City Manager and Council. In 2017, Madeira spent \$507,346 on Capital Improvements (street resurfacing). In 2018, \$686,000 was budgeted, but only \$351,410 had been spent through 10/31/2018. The cash balance in the Street Repair Fund was \$540,598 as of 10/31/2018.

The Beginning Cash Balance for the budgeted 2019 Street Repair Fund is \$59,634. That means that Madeira would be spending approximately \$480,000 in street repairs during November and December of 2018. Is this reasonable?

With the budgeted cash balance of \$59,634 in the Street Repair Fund at the beginning of 2019, a transfer from the General Fund in the amount of \$393,568 is budgeted in order to pay for the budgeted Capital Improvements of \$686,000 (same amount as budgeted in 2018). This transfer is shown as an expenditure of the General Fund. By whatever amount the beginning year cash balance is understated, the required transfer from the General Fund is overstated.

madeiramessenger.com
December 14, 2018

City of Madeira 2018 October, Financial Report.

madeiramessenger.com

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CITY OF MADEIRA MEMORANDUM

TO: Budget and Finance Committee

FROM: Thomas W. Moeller, City Manager

SUBJECT: October 2018 - Financial Reports

DATE: November 26, 2018

CC: City Council
Lori Thompson, Assistant City Manager
Steve Soper, Treasurer
Kristie Lowndes, Assistant Treasurer

Highlights from the October 2018 – Monthly Financial Reports

Revenue

- Property Tax. Total for YTD is \$2,533,300. As noted in last month's report, we do not expect any additional revenue for 2018. The final payment was received in September. The final amount is \$95,000 over FY2018 Budget Estimate.
- Earnings Tax Revenue continues to be troublesome. We are now \$40,000 below last year's collection YTD. We are running a projection analysis against last year's collections for both November 2017 and December 2017 to see what our final number might be. The breakdown of the revenue shows both Individual Deposits and Net Profit Deposits down \$30,000 each. Withholdings are up approximately \$20,000 over 2017 YTD. YTD we are down 1.5% over 2017 collections.
- Rollback and Homestead is up \$32,000 over YTD 2017. This should be the final payment for FY2018.
- JEDZ Revenue. Up \$25,000 over YTD 2017 (+6.9%).
- EMS Billing. Up \$5,000 over YTD 2017 (+5.2%).
- Franchise Fees. Down \$11,700 over YTD 2017 (-20%). No change from previous month. We should collect what we have estimated by the end of the year.
- Fine/Forfeitures/Court Costs. Up \$38,000 over YTD 2017 (+61%). Primarily because of directed patrols for speed enforcement on areas where we have received complaints.



- Building Permits. We are only \$2,000 under projected estimates TYD. We should hit our estimate by the end of 2018 (\$102,000).
- Interest Income. Up \$33,000 over YTD 2017 (+128%).
- Total GF Revenue is up \$425,000 over YTD 2017.

Expenses

- Total Police Overtime (OT, K-9 OT, SEP OT and Banked OT) is up \$14,000 over YTD 2017(+17%). However, we are still on budget for FY2018.
- Legal Fees for Litigation are down \$93,000 over YTD 2017. Additional fees for on-going litigation were billed in October. Still under budget for FY2018.
- Planning/Zoning is up \$57,000 over YTD 2017. This is due to the Comprehensive Plan Consultant costs. We have another payment that will post for the November report.
- Service Dept. Overtime is up \$12,000 over YTD 2017. No Change
- Service Dept. Repairs Expense. Down \$11,000 over YTD 2017. Includes \$6,000 expense for replacement of heating equipment in the garage.
- Recreation Department is overall down \$17,000 YTD 2017. Combination of fewer operating supplies and personnel costs. No Change.
- Building Dept. is down \$5,000 over YTD 2017. No Change.
- Administration is up \$24,000 over YTD 2017. Still on budget for 2018.
- Total General Fund Expenses are up \$30,500 over YTD 2017. We are at 80.3% of Budget for the year, which keeps on track for 2018 (we would be at 83.3%).

CITY OF MADEIRA

MEMORANDUM

TO: Budget and Finance Committee

FROM: Thomas W. Moeller, City Manager

SUBJECT: Supplemental Budget Information
Waste Collection

DATE: November 26, 2018

CC: Steve
Kristie
Lori

Additional Information for Budget Discussions:

The City presently charges \$.75 for each sticker in the Volume Base Waste Collection Program. When the program was first implemented in 1993, the cost of each sticker was \$1.00. City Council voted to roll back that cost to \$.75 approximately 15 years ago.

We have generated \$13,517.25 in the first 10 months of 2018. This averages to \$1,351/month (1,802 stickers per month). Increasing the sticker cost generates the following amount of revenue:

Increase of \$.25/sticker	\$450/month	\$5,400/year
Increase of \$.50/sticker	\$900/month	\$10,800/year
Increase of \$.75/sticker	\$1,350/month	\$16,200/year

Vice Mayor Spencer also asked me to run the calculations for the annualized per unit costs for Waste Collection:

2019	\$12.95/unit/month	\$155.40/year	\$537,000 (3,455 units)
2020	\$13.31/unit/month	\$159.72/year	\$552,000
2021	\$13.67/unit/month	\$164.04/year	\$567,000



Doug

CASH TRANSACTIONS REPORT

YEAR: THROUGH OCTOBER
City of Madeira

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	Beginning Balance	Debit	Credit	Ending Balance
Fund: 001 - GENERAL				
Total Dept: 00	1,538,307.70	18,873,218.14	17,215,286.35	3,196,239.49
Fund: 001 - GENERAL	1,538,307.70	18,873,218.14	17,215,286.35	3,196,239.49
Fund: 021 - STREET REPAIR				
Total Dept: 00	753,852.75	717,144.89	930,399.42	540,598.22
Fund: 021 - STREET REPAIR	753,852.75	717,144.89	930,399.42	540,598.22
Fund: 022 - SIDEWALK FUND				
Total Dept: 00	209,736.36	3,973.00	16,743.81	196,965.55
Fund: 022 - SIDEWALK FUND	209,736.36	3,973.00	16,743.81	196,965.55
Fund: 028 - TRADITIONS TIF FUND				
Total Dept: 00	0.00	0.00	443,388.55	-443,388.55
Fund: 028 - TRADITIONS TIF FUND	0.00	0.00	443,388.55	-443,388.55
Fund: 045 - PARKS & RECREATION EVENTS				
Total Dept: 00	18,096.52	50,146.72	66,306.47	1,936.77
Fund: 045 - PARKS & RECREATION EVENTS	18,096.52	50,146.72	66,306.47	1,936.77
Fund: 048 - POLICE TRUST FUND				
Total Dept: 00	7,777.49	4,277.06	4,998.21	7,056.34
Fund: 048 - POLICE TRUST FUND	7,777.49	4,277.06	4,998.21	7,056.34
Fund: 050 - POLICE FORFEITURES				
Total Dept: 00	10,451.82	38,495.98	7,407.56	41,540.24
Fund: 050 - POLICE FORFEITURES	10,451.82	38,495.98	7,407.56	41,540.24
Fund: 051 - DUI				
Total Dept: 00	6,010.06	125.00	4,998.21	1,136.85
Fund: 051 - DUI	6,010.06	125.00	4,998.21	1,136.85
Fund: 052 - COMPUTER FUND				
Total Dept: 00	4,333.38	11,030.00	960.00	14,403.38
Fund: 052 - COMPUTER FUND	4,333.38	11,030.00	960.00	14,403.38
Fund: 070 - RENTAL PROPERTIES				
Total Dept: 00	64,026.67	52,098.86	67,759.97	48,365.56
Fund: 070 - RENTAL PROPERTIES	64,026.67	52,098.86	67,759.97	48,365.56
Fund: 086 - STORMWATER				
Total Dept: 00	46,769.86	0.00	23,765.15	23,004.71
Fund: 086 - STORMWATER	46,769.86	0.00	23,765.15	23,004.71
Fund: 087 - WATER DISTRIBUTION SYSTEM FUND				
Total Dept: 00	15,570.43	389,568.03	652,134.39	-246,995.93
Fund: 087 - WATER DISTRIBUTION SYSTEM FUND	15,570.43	389,568.03	652,134.39	-246,995.93
Fund: 089 - CENTRAL BUSINESS DISTRICT				
Total Dept: 00	24,750.07	0.00	3,993.84	20,756.23
Fund: 089 - CENTRAL BUSINESS DISTRICT	24,750.07	0.00	3,993.84	20,756.23

CASH TRANSACTIONS REPORT

YEAR: THROUGH OCTOBER
 City of Madeira

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	Beginning Balance	Debit	Credit	Ending Balance
Fund: CIR - CI&R				
Total Dept: 00	146,680.92	3,090.00	95,618.57	54,152.35
Fund: CIR - CI&R	146,680.92	3,090.00	95,618.57	54,152.35
Grand Totals:	2,846,364.03	20,143,167.68	19,533,760.50	3,455,771.21

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018
 PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017
 PY ATD: 1/1/2017 to 12/31/2017

CY Amended Annual Budget
 CY YTD Actual
 CY MTD Actual

PY Amended Annual Budget
 PY YTD Actual
 PY MTD Actual

Y-Over-Y YTD Variance

Fund: 001 - GENERAL	Dept: 00	CY Amended Annual Budget	CY YTD Actual	CY MTD Actual	PY Amended Annual Budget	PY YTD Actual	PY MTD Actual	Y-Over-Y YTD Variance
410000	GEN. PROPERTY TAX RE & PU	2,438,000.00	2,533,298.80	0.00	2,300,000.00	2,239,160.24	0.00	294,138.56
410200	CINCINNATI METRO HOUSING AUTH	0.00	208.70	208.70	0.00	0.00	0.00	208.70
410300	MUNICIPAL EARNINGS TAX	3,100,000.00	2,633,800.58	233,644.01	2,935,500.00	2,673,393.98	272,096.74	-39,593.40
410350	EARNINGS TAX REFUNDS	-100,000.00	-74,169.12	-9,057.25	-100,000.00	-82,453.23	0.00	8,284.11
410400	HOUSE TRAILER TAX	2,000.00	1,323.32	121.49	2,000.00	389.67	103.51	933.65
420000	ROLLBACK AND HOMESTEAD	306,000.00	339,971.41	52.20	300,000.00	307,136.54	153,696.37	32,834.87
420200	ESTATE TAX	0.00	165,738.48	0.00	145,000.00	0.00	0.00	165,738.48
420300	CIGARETTE TAX	200.00	0.00	0.00	200.00	375.00	375.00	-375.00
420400	LIQUOR & BEER	14,000.00	15,081.15	0.00	14,000.00	13,266.75	693.00	1,814.40
420500	LOCAL GOVERNMENT FUND - STATE	12,000.00	0.00	0.00	12,000.00	1,598.13	0.00	-1,598.13
420700	LOCAL GOVT. FUND - COUNTY	88,880.00	74,000.49	7,201.86	88,000.00	72,775.49	6,774.04	1,225.00
420900	JEDZ TAX	381,100.00	385,049.68	42,163.70	420,000.00	360,182.40	33,509.63	24,867.28
433100	EMS BILLING PROCEEDS	100,000.00	101,994.65	10,451.86	105,000.00	96,393.74	4,836.25	5,600.91
433200	RECYCLING PROCEEDS	32,000.00	20,822.16	0.00	32,000.00	30,737.32	16,691.22	-9,915.16
433400	GARBAGE STICKER SALES	17,100.00	13,517.25	1,248.86	20,000.00	16,102.34	4,277.11	-2,585.09
450000	REIMBURSEMENTS AND REFUNDS	5,000.00	25,182.29	1,299.98	35,000.00	25,180.02	1,021.00	2.27
450100	STAMPS, COPIES, ETC.	300.00	282.49	2.97	300.00	263.68	114.70	18.81
450200	POLICE SALES AND SERVICE	1,000.00	80.00	0.00	1,000.00	92.00	0.00	-12.00
450800	CELL TOWER RENTAL	77,500.00	75,502.08	7,810.56	77,500.00	65,088.00	6,508.80	10,414.08
450900	FRANCHISE FEES	140,000.00	85,761.19	15,124.84	137,917.00	96,812.51	14,431.04	-11,051.32
451300	SOLICITATION REGISTRATION	0.00	528.00	75.00	0.00	259.00	3.00	269.00
451500	JEDZ FEES	82,400.00	80,417.95	8,819.80	80,000.00	75,289.93	6,984.51	5,148.02
451600	POLICE TRAINING REIMBURSEMENTS	0.00	0.00	0.00	0.00	4,400.00	4,400.00	-4,400.00
460000	FINE & FORFEITURES	75,000.00	100,801.00	20,906.00	75,000.00	62,717.00	5,040.00	38,084.00
460100	COURT COSTS	15,000.00	17,846.00	3,680.00	10,000.00	12,368.00	1,040.00	5,478.00
460200	BUILDING PERMITS	102,000.00	100,846.65	16,167.45	250,000.00	232,810.00	128,096.25	-131,963.35
460300	ALL OTHER PERMITS	1,000.00	241.00	0.00	2,000.00	460.00	0.00	-219.00
460400	SIGN PERMITS	2,000.00	511.24	10.00	2,000.00	1,372.60	252.00	-861.36
460500	VARIANCE REQUESTS	10,000.00	2,951.50	971.75	10,000.00	6,661.57	363.50	-3,710.07
480101	COUNCIL DONATIONS	100.00	0.00	0.00	100.00	0.00	0.00	0.00
480161	POLICE DONATIONS	250.00	2,250.00	0.00	250.00	100.00	0.00	2,150.00
480163	PUBLIC WORKS DONATIONS	100.00	0.00	0.00	100.00	0.00	0.00	0.00
480164	RECREATION DONATIONS	100.00	600.00	100.00	100.00	0.00	0.00	600.00
480166	ADMINISTRATIVE DONATIONS	100.00	1,437.74	0.00	100.00	200.00	0.00	1,237.74
480200	ANONYMOUS DONATIONS	100.00	0.00	0.00	100.00	0.00	0.00	0.00
495000	INTEREST	25,000.00	58,083.79	7,126.97	8,000.00	25,750.55	2,988.17	32,333.24

Dept 00

6,928,230.00 6,763,960.47 368,130.75

6,963,167.00 6,338,663.23 664,294.84

425,097.24

* Using Actual MTD, QTD and YTD Amended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018 PY MTD: 10/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 10/31/2017

Fund: 001 - GENERAL

	CY Amended Annual Budget	CY YTD Actual	CY MTD Actual	PY Amended Annual Budget	PY YTD Actual	PY MTD Actual	Y-Over-Yr YTD Variance
Revenues	6,928,230.00	6,763,960.47	368,130.75	6,963,167.00	6,338,863.23	664,294.84	425,097.24
Expenditures							
Dept: 01 LEGISLATIVE							
620000 SALARIES & WAGES	9,000.00	6,833.30	683.33	9,000.00	6,499.90	649.99	333.40
621500 BENEFITS	1,400.00	918.45	92.58	1,400.00	1,004.40	100.44	-85.95
621800 WORKERS COMPENSATION	106.00	69.57	28.53	103.00	92.74	0.40	-23.17
622000 SERVICE FUND	437.00	0.00	0.00	418.00	0.00	0.00	0.00
622500 PROFESSIONAL DUES	3,183.00	2,047.00	0.00	3,090.00	1,372.00	0.00	675.00
623000 LOCAL MILEAGE	100.00	0.00	0.00	100.00	0.00	0.00	0.00
626100 PRINTING & REPRODUCTION	579.00	0.00	0.00	551.00	0.00	0.00	0.00
626200 GEN. OPERATING SUPPLIES	3,473.00	3,014.30	1,458.54	3,308.00	252.96	0.00	2,761.34
629300 INSURANCE	1,125.00	270.56	270.56	1,082.00	637.70	63.77	-367.14
630000 CONTRACTUAL SERVICES	5,408.00	0.00	0.00	5,200.00	0.00	0.00	0.00
631000 LEGAL PROFESSIONAL FEES	50,000.00	37,079.25	12,665.25	31,200.00	31,638.75	0.00	5,440.50
640000 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	928.09	0.00	-928.09
650000 MISCELLANEOUS	106.00	190.00	0.00	103.00	605.00	0.00	-415.00
650100 SPECIAL EVENTS	1,082.00	0.00	0.00	1,040.00	0.00	0.00	0.00
LEGISLATIVE	75,999.00	50,422.43	15,198.79	56,595.00	43,031.54	814.60	7,390.89
Dept: 02 TREASURER							
620000 SALARIES & WAGES	155,000.00	139,368.40	12,327.86	150,000.00	125,536.56	11,217.88	13,831.84
620100 OVERTIME	1,500.00	0.00	0.00	1,500.00	10.17	0.00	-10.17
621500 BENEFITS	58,200.00	47,959.73	1,663.39	55,694.00	40,044.16	3,796.93	7,915.57
621600 MEDICAL REIMBURSEMENT	4,500.00	1,708.41	1,497.61	4,180.00	2,605.00	1,221.61	-896.59
621700 PHARMACY REIMBURSEMENTS	500.00	12.13	0.00	500.00	30.00	0.00	-17.87
621800 WORKERS COMPENSATION	2,122.00	2,120.01	107.42	2,060.00	218.80	-1,328.12	1,901.21
622000 SERVICE FUND	547.00	986.62	0.00	523.00	1,205.92	135.00	-219.30
622500 PROFESSIONAL DUES	250.00	245.00	0.00	250.00	75.00	0.00	170.00
622800 PUBLICATIONS/SUBSCRIPTIONS	400.00	0.00	0.00	400.00	0.00	0.00	0.00
623000 LOCAL MILEAGE	100.00	303.56	0.00	100.00	159.00	0.00	144.56
624000 POSTAGE ALLOWANCE	4,000.00	2,359.05	0.00	4,000.00	2,052.80	-1,225.00	306.25
625000 ADVERTISING	200.00	375.00	0.00	200.00	0.00	0.00	375.00
626100 PRINTING & REPRODUCTION	1,500.00	1,252.13	0.00	1,500.00	867.14	0.00	384.99
626200 GEN. OPERATING SUPPLIES	1,000.00	452.46	0.00	1,000.00	1,605.25	141.01	-1,152.79
628000 JEDZ EXPENSES	10,000.00	1,403.80	90.00	10,000.00	2,785.00	1,487.00	-1,381.20
629000 AUDITOR EXPENSE	16,250.00	16,053.40	303.40	16,000.00	15,828.00	0.00	226.40
629100 COUNTY AUDITOR FEES	37,132.00	31,401.34	0.00	36,050.00	28,399.34	0.00	3,002.00
630000 CONTRACTUAL SERVICES	0.00	516.00	100.00	0.00	2,190.00	50.00	-1,674.00
630500 PROFESSIONAL SERVICES	13,230.00	9,370.00	1,000.00	12,600.00	10,020.00	965.00	-650.00

* Using Actual MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018 PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 12/31/2017

CY Amended Annual Budget

PY Amended Annual Budget

PY YTD Actual

PY MTD Actual

Yr-Over-Yr YTD Variance

Fund: 001 - GENERAL	Expenditures	CY Amended Annual Budget	CY YTD Actual	CY MTD Actual	PY Amended Annual Budget	PY YTD Actual	PY MTD Actual	Yr-Over-Yr YTD Variance
Dept: 02 TREASURER								
631000	LEGAL PROFESSIONAL FEES	500.00	0.00	0.00	500.00	0.00	0.00	0.00
640000	REPAIRS & MAINTENANCE	13,230.00	10,302.41	4,318.41	12,600.00	10,130.77	4,112.77	171.64
650200	BANK CHARGES	7,283.00	11,983.30	1,030.15	7,140.00	7,702.09	704.04	4,281.21
650300	CREDIT CHARGES	4,000.00	5,990.43	275.34	4,000.00	5,815.86	375.54	174.57
690000	CONTINGENCY	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
740800	CAPITAL OUTLAY - M&E	0.00	2,302.76	0.00	0.00	0.00	0.00	2,302.76
TREASURER								
		333,444.00	286,465.94	22,713.58	322,797.00	257,280.86	21,653.66	29,185.08
Dept: 03 CLERK OF COUNCIL								
620000	SALARIES & WAGES	10,150.00	9,923.12	923.08	10,000.00	7,233.16	769.24	2,689.96
621500	BENEFITS	1,854.00	1,529.82	142.32	1,800.00	1,117.64	118.86	412.18
621800	WORKERS COMPENSATION	212.00	140.07	35.97	206.00	38.90	-41.11	101.17
622000	SERVICE FUND	100.00	0.00	0.00	100.00	0.00	0.00	0.00
622500	PROFESSIONAL DUES	53.00	0.00	0.00	51.00	0.00	0.00	0.00
623000	LOCAL MILEAGE	25.00	0.00	0.00	25.00	0.00	0.00	0.00
625000	ADVERTISING	1,093.00	82.97	0.00	1,061.00	1,214.48	0.00	-1,131.51
626200	GEN. OPERATING SUPPLIES	331.00	0.00	0.00	315.00	79.99	0.00	-79.99
629200	ELECTION EXPENSE	12,000.00	-1,951.79	0.00	12,000.00	14,645.51	0.00	-16,597.30
651000	BENEVOLENT FUND	200.00	200.00	0.00	200.00	671.88	0.00	-471.88
740800	CAPITAL OUTLAY - M&E	0.00	0.00	0.00	0.00	1,498.10	0.00	-1,498.10
CLERK OF COUNCIL								
		26,018.00	9,924.19	1,101.37	25,758.00	26,499.66	846.99	-16,575.47
Dept: 04 MAYOR'S COURT								
620000	SALARIES & WAGES	4,000.00	2,250.00	150.00	4,000.00	2,250.00	150.00	0.00
621500	BENEFITS	1,000.00	345.37	23.03	1,000.00	345.37	23.02	0.00
621800	WORKERS COMPENSATION	109.00	0.00	0.00	106.00	-1.93	-19.30	1.93
622000	SERVICE FUND	686.00	0.00	0.00	656.00	180.00	0.00	-180.00
622500	PROFESSIONAL DUES	109.00	0.00	0.00	106.00	0.00	0.00	0.00
623000	LOCAL MILEAGE	100.00	0.00	0.00	100.00	0.00	0.00	0.00
626100	PRINTING & REPRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
626200	GEN. OPERATING SUPPLIES	116.00	0.00	0.00	110.00	0.00	0.00	0.00
630000	CONTRACTUAL SERVICES	500.00	0.00	0.00	500.00	0.00	0.00	0.00
631000	LEGAL PROFESSIONAL FEES	8,653.00	6,875.00	600.00	8,320.00	6,400.00	475.00	475.00
650000	MISCELLANEOUS	109.00	0.00	0.00	106.00	0.00	0.00	0.00
MAYOR'S COURT								
		15,382.00	9,470.37	773.03	15,004.00	9,173.44	628.72	296.93
Dept: 05 LAW DIRECTOR								
631000	LEGAL PROFESSIONAL FEES	100,000.00	87,630.45	21,953.50	50,000.00	180,119.50	0.00	-92,489.05

* Using Actual MTD, QTD and YTD Amended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018 PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 12/31/2017

Fund: 001 - GENERAL
Expenditures

	CY Amended Annual Budget	CY YTD Actual	CY MTD Actual	PY Amended Annual Budget	PY YTD Actual	PY MTD Actual	Y-Over-YTDT Variance
LAW DIRECTOR	100,000.00	87,630.45	21,953.50	50,000.00	180,119.50	0.00	-92,489.05
Dept: 51 PLANNING & ZONING COMMISSION							
622000 SERVICE FUND	655.00	2,619.00	0.00	627.00	140.00	0.00	2,479.00
622500 PROFESSIONAL DUES	3,000.00	200.00	0.00	3,000.00	200.00	0.00	0.00
622800 PUBLICATIONS/SUBSCRIPTIONS	212.00	0.00	0.00	206.00	0.00	0.00	0.00
624000 POSTAGE ALLOWANCE	662.00	0.00	0.00	630.00	0.00	0.00	0.00
625000 ADVERTISING	0.00	95.94	0.00	10,300.00	6,259.07	0.00	0.00
626100 PRINTING & REPRODUCTION	221.00	298.91	11.25	210.00	39.80	0.00	-6,163.13
626200 GEN. OPERATING SUPPLIES	331.00	0.00	0.00	315.00	0.00	0.00	259.11
630000 CONTRACTUAL SERVICES	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
630500 PROFESSIONAL SERVICES	100,000.00	32,640.00	15,600.00	1,000.00	0.00	0.00	32,640.00
631000 LEGAL PROFESSIONAL FEES	40,000.00	36,850.13	5,820.75	20,000.00	8,531.25	0.00	28,318.88
PLANNING & ZONING COMMISSION	147,081.00	72,703.98	21,432.00	38,288.00	15,170.12	0.00	57,533.88
Dept: 52 CIVIL SERVICE							
631000 LEGAL PROFESSIONAL FEES	500.00	0.00	0.00	500.00	0.00	0.00	0.00
CIVIL SERVICE	500.00	0.00	0.00	500.00	0.00	0.00	0.00
Dept: 61 POLICE DIVISION							
620000 SALARIES & WAGES	1,290,000.00	1,087,876.45	95,713.09	1,155,000.00	1,041,995.38	90,466.54	45,881.07
620100 OVERTIME	72,000.00	39,909.22	2,947.15	70,000.00	43,096.84	4,134.80	-3,187.62
620200 K-9 OVERTIME	6,367.00	4,806.90	629.48	6,242.00	4,215.15	390.81	591.75
620300 SEP OVERTIME	0.00	12,730.42	3,147.4	0.00	6,307.76	223.32	6,422.66
620400 OVERTIME BANKED	30,000.00	41,898.35	4,733.76	30,000.00	29,976.50	3,638.25	11,921.85
621500 BENEFITS	465,750.00	394,899.34	17,792.75	450,000.00	354,310.38	33,172.96	40,588.96
621600 MEDICAL REIMBURSEMENT	17,500.00	14,963.72	5,075.09	17,500.00	14,740.13	3,600.69	223.59
621700 PHARMACY REIMBURSEMENTS	4,000.00	0.00	0.00	4,000.00	3,111.76	186.40	-3,111.76
621800 WORKERS COMPENSATION	18,000.00	15,463.10	1,268.45	18,000.00	622.40	-10,287.76	14,840.70
622000 SERVICE FUND	18,000.00	7,617.08	3,151.81	15,000.00	8,685.60	420.14	-1,068.52
622500 PROFESSIONAL DUES	4,000.00	3,148.00	0.00	4,000.00	2,598.00	0.00	550.00
623000 LOCAL MILEAGE	200.00	0.00	0.00	200.00	0.00	0.00	0.00
624000 POSTAGE ALLOWANCE	811.00	23.15	0.00	772.00	195.42	0.00	-172.27
624500 COMMUNICATIONS	35,700.00	22,250.00	2,225.00	35,000.00	26,588.00	2,658.80	-4,338.00
625000 ADVERTISING	1,061.00	235.10	0.00	1,030.00	476.17	0.00	-241.07
626000 K-9 MAINT & EQUIP	3,000.00	1,030.30	98.00	3,000.00	1,010.15	0.00	20.15
626100 PRINTING & REPRODUCTION	2,756.00	190.00	0.00	2,625.00	2,388.29	280.00	-2,198.29
626200 GEN. OPERATING SUPPLIES	35,000.00	24,064.53	2,089.51	43,712.00	19,203.78	1,045.69	4,860.75
626300 SHOE/BOOT EQUIP ALLOW	4,000.00	2,659.84	264.72	3,000.00	2,117.25	184.53	542.59
629300 INSURANCE	2,000.00	666.67	666.67	2,000.00	1,963.70	196.37	-1,297.03

* Using Actual MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018
 PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017
 PY ATD: 1/1/2017 to 12/31/2017

CY Amended Annual Budget

PY Amended Annual Budget

PY YTD Actual

PV MTD Actual

Yr-Over-Yr YTD Variance

Fund: 001 - GENERAL

Expenditures

Dept: 61 POLICE DIVISION	126.00	0.00	0.00	0.00	117.00	0.00	0.00	0.00	0.00	-3,789.02
629600 MEDICAL EXAMINATIONS	12,936.00	6,325.99	313.19	0.00	12,438.00	10,115.01	690.00	0.00	690.00	224.41
630000 CONTRACTUAL SERVICES	10,383.00	7,512.14	750.54	0.00	9,984.00	7,287.73	787.37	0.00	787.37	0.00
631000 TELEPHONE	500.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
631000 LEGAL PROFESSIONAL FEES	29,628.00	27,346.72	1,234.26	0.00	22,050.00	14,469.31	1,820.41	0.00	1,820.41	12,877.41
640000 REPAIRS & MAINTENANCE	31,800.00	30,123.10	3,530.89	0.00	30,000.00	24,053.52	2,948.10	0.00	2,948.10	6,069.58
640300 VEHICLE FUEL	500.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
642000 RENTS & LEASES	2,108.00	1,638.00	0.00	0.00	1,561.00	1,321.00	100.00	0.00	100.00	315.00
650000 MISCELLANEOUS	10,000.00	25,760.42	0.00	0.00	75,793.00	75,793.00	0.00	0.00	0.00	-50,032.58
740800 CAPITAL OUTLAY - M&E	55,925.00	82,025.82	7,393.82	0.00	47,200.00	36,250.00	0.00	0.00	0.00	45,775.82
740900 VEHICLES	0.00	0.00	0.00	0.00	35,512.00	15,771.25	10,046.25	0.00	10,046.25	-15,771.25
741000 IMPROVEMENTS										
POLICE DIVISION	2,164,051.00	1,855,162.36	150,192.92	0.00	2,097,236.00	1,748,663.48	146,703.67	0.00	146,703.67	106,498.88
Dept: 62 FIRE DIVISION	1,525,000.00	1,281,326.60	128,132.66	0.00	1,650,000.00	1,369,353.78	136,935.42	0.00	136,935.42	-88,027.18
630000 CONTRACTUAL SERVICES	20,000.00	9,199.50	0.00	0.00	20,000.00	20,150.39	0.00	0.00	0.00	-10,950.89
640000 REPAIRS & MAINTENANCE										
FIRE DIVISION	1,545,000.00	1,290,526.10	128,132.66	0.00	1,670,000.00	1,389,504.17	136,935.42	0.00	136,935.42	-98,978.07
Dept: 63 PUBLIC WORKS DIVISION	329,000.00	263,478.67	22,989.68	268.31	333,000.00	258,191.06	22,673.03	37.40	22,673.03	5,287.61
620000 SALARIES & WAGES	20,000.00	19,876.12	268.31	0.00	20,300.00	7,276.25	0.00	0.00	0.00	12,599.87
620100 OVERTIME	132,454.00	102,781.71	5,763.88	0.00	126,750.00	99,628.98	8,912.50	0.00	8,912.50	3,152.73
621500 BENEFITS	3,000.00	3,100.02	21.50	0.00	3,000.00	3,114.05	0.00	0.00	0.00	-14.03
621600 MEDICAL REIMBURSEMENT	2,000.00	0.00	0.00	0.00	2,000.00	604.46	28.67	0.00	28.67	-604.46
621700 PHARMACY REIMBURSEMENTS	4,456.00	3,949.52	86.58	0.00	4,326.00	529.70	-2,422.03	0.00	-2,422.03	3,419.82
621800 WORKERS COMPENSATION	500.00	369.00	59.00	0.00	500.00	140.00	0.00	0.00	0.00	229.00
622000 SERVICE FUND	100.00	0.00	0.00	0.00	106.00	0.00	0.00	0.00	0.00	0.00
622500 PROFESSIONAL DUES	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
622800 PUBLICATIONS/SUBSCRIPTIONS	50.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00
623000 LOCAL MILEAGE	109.00	299.00	0.00	0.00	106.00	0.00	0.00	0.00	0.00	299.00
625000 ADVERTISING	44,100.00	42,523.00	3,324.56	0.00	42,000.00	34,539.66	3,440.04	0.00	3,440.04	7,983.34
626200 GEN. OPERATING SUPPLIES	1,800.00	2,100.00	0.00	0.00	1,800.00	1,192.35	0.00	0.00	0.00	907.65
626300 SHOE/BOOT EQUIP ALLOW	6,500.00	3,833.33	1,333.33	0.00	6,500.00	5,734.80	573.48	0.00	573.48	-1,901.47
629300 INSURANCE	503.00	165.50	0.00	0.00	466.00	207.00	103.50	0.00	103.50	-41.50
629600 MEDICAL EXAMINATIONS	50,000.00	24,038.02	621.76	0.00	50,000.00	30,069.99	12,029.72	0.00	12,029.72	-6,031.97
630000 CONTRACTUAL SERVICES	520,205.00	433,504.00	43,350.40	0.00	506,000.00	421,026.50	42,102.65	0.00	42,102.65	12,477.50
630100 GARBAGE RECYCLING & LARGE ITEM	12,000.00	8,691.74	540.34	0.00	13,650.00	7,831.07	515.63	0.00	515.63	860.67
630200 GAS & ELECTRIC	3,308.00	929.95	0.00	0.00	3,150.00	717.58	0.00	0.00	0.00	212.37
630300 WATER	1,208.00	251.70	31.48	0.00	1,150.00	0.00	0.00	0.00	0.00	251.70
630400 TELEPHONE										

* Using Actual MTD, QTD and YTD Amended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018 PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 12/31/2017

Expenditures	CY Amended Annual Budget	CY YTD Actual	CY MTD Actual	PY Amended Annual Budget	PY YTD Actual	PY MTD Actual	Yr-Over-Yr YTD Variance
Fund: 001 - GENERAL							
Dept: 63 PUBLIC WORKS DIVISION							
630500 PROFESSIONAL SERVICES	2,122.00	6,090.00	0.00	2,060.00	1,356.47	0.00	4,733.53
640000 REPAIRS & MAINTENANCE	52,500.00	36,637.49	9,092.91	50,000.00	45,705.45	1,440.36	-9,067.96
640300 VEHICLE FUEL	15,900.00	13,175.93	1,390.84	15,000.00	10,906.75	1,305.46	2,269.18
642000 RENTS & LEASES	20,000.00	8,452.37	79.28	15,914.00	19,393.27	61.43	-10,940.90
647500 REFUNDS	0.00	112.00	0.00	0.00	0.00	0.00	112.00
690000 CONTINGENCY	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
741000 IMPROVEMENTS	0.00	962.00	0.00	0.00	0.00	0.00	962.00
PUBLIC WORKS DIVISION	1,222,924.00	975,321.07	88,953.85	1,198,928.00	948,165.39	90,801.84	27,155.68
Dept: 64 RECREATION DIVISION							
620000 SALARIES & WAGES	22,000.00	9,963.10	99.60	27,405.00	13,281.57	97.80	-3,318.47
620100 OVERTIME	327.00	0.00	0.00	313.00	73.35	0.00	-73.35
621500 BENEFITS	3,135.00	1,539.28	15.38	3,000.00	2,063.39	15.12	-524.11
621800 WORKERS COMPENSATION	546.00	547.55	0.00	530.00	285.37	-135.47	262.18
626100 PRINTING & REPRODUCTION	100.00	0.00	0.00	100.00	4,256.09	0.00	-4,256.09
629300 INSURANCE	12,000.00	4,823.16	0.00	10,000.00	10,321.51	60.99	-5,498.35
630000 CONTRACTUAL SERVICES	500.00	166.67	166.67	500.00	1,849.70	184.97	-1,683.03
630200 GAS & ELECTRIC	4,160.00	1,789.00	0.00	9,000.00	2,617.00	2,617.00	-828.00
630300 WATER	9,450.00	6,010.05	988.95	9,000.00	5,703.15	794.93	306.90
630400 TELEPHONE	7,718.00	5,251.42	0.00	7,350.00	4,595.85	0.00	655.57
640000 REPAIRS & MAINTENANCE	497.00	0.00	0.00	473.00	309.85	31.58	-309.85
642000 RENTS & LEASES	15,750.00	8,524.68	338.89	15,000.00	10,505.12	0.00	-1,980.44
650101 EASTER EGG HUNT	3,000.00	656.21	190.65	3,000.00	735.90	0.00	-79.69
650102 MEMORIAL DAY	1,000.00	669.34	0.00	1,000.00	311.58	0.00	357.76
650103 INDEPENDENCE DAY FESTIVITIES	1,000.00	571.20	0.00	1,000.00	1,284.99	0.00	-713.79
650105 HOLIDAY WALK/LIGHT UP MADEIRA	15,551.00	15,283.83	0.00	15,551.00	13,818.70	0.00	1,465.13
650107 CHRISTMAS DECORATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650108 ST. NICHOLAS SLEIGH RIDE	2,000.00	0.00	0.00	2,000.00	2,644.50	265.00	-2,644.50
650109 SANTAS MAILBOX	2,500.00	1,907.21	1,907.21	2,500.00	1,516.68	145.00	390.53
650110 HOMECOMING PARADE	500.00	0.00	0.00	500.00	0.00	0.00	0.00
650112 HALLOWEEN EVENT	800.00	0.00	0.00	800.00	874.56	0.00	-874.56
650113 CONCERT IN THE PARK	540.00	788.67	696.67	540.00	895.00	855.00	-126.33
650117 SHAKESPEARE IN THE PARK	3,000.00	1,109.50	-300.00	3,000.00	267.50	0.00	842.00
650118 MADCAP PUPPETS THEATRE	600.00	1,180.00	0.00	600.00	1,043.00	0.00	137.00
650120 CONCERT IN THE WOODS	600.00	770.00	0.00	600.00	380.50	0.00	389.50
650121 ART FAIR	0.00	0.00	0.00	0.00	543.00	0.00	-543.00
741000 IMPROVEMENTS	0.00	0.00	0.00	0.00	208.83	0.00	-208.83
	1,897.00	1,897.00	0.00	0.00	1,193.00	0.00	704.00

* Using Actual MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 11/1/2018 to 12/31/2018
PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 12/31/2017

Fund: 001 - GENERAL
Expenditures

	CY Amended Annual Budget	CY YTD Actual	CY MTD Actual	PY Amended Annual Budget	PY YTD Actual	PY MTD Actual	Y-Over-Yr YTD Variance
RECREATION DIVISION	107,274.00	63,427.87	4,104.02	113,762.00	81,579.69	4,941.92	-18,151.82
Dept: 66 BUILDING DIVISION							
622800 PUBLICATIONS/SUBSCRIPTIONS	416.00	0.00	0.00	408.00	71.00	0.00	-71.00
626200 GEN. OPERATING SUPPLIES	208.00	0.00	0.00	204.00	9.00	0.00	-9.00
630600 PROFESSIONAL SERVICES	25,500.00	18,695.00	0.00	25,000.00	14,942.50	0.00	3,752.50
630600 BLDG. INSPECTOR FEES	102,510.00	106,556.50	12,602.75	100,500.00	114,514.88	12,408.60	-7,958.38
BUILDING DIVISION	128,634.00	125,251.50	12,602.75	126,112.00	129,537.38	12,408.60	-4,285.88
Dept: 66 ADMINISTRATIVE DIVISION							
620000 SALARIES & WAGES	274,050.00	216,280.85	18,360.18	270,000.00	212,202.12	18,912.68	4,078.73
620100 OVERTIME	520.00	0.00	0.00	510.00	0.00	0.00	0.00
621500 BENEFITS	57,058.00	48,002.45	2,654.28	54,601.00	44,832.64	4,414.87	3,169.81
621600 MEDICAL REIMBURSEMENT	2,000.00	418.69	404.41	2,000.00	0.00	0.00	0.00
621700 PHARMACY REIMBURSEMENTS	200.00	0.00	0.00	200.00	0.00	0.00	0.00
621800 WORKERS COMPENSATION	4,244.00	8,098.26	0.00	4,120.00	726.50	-2,481.35	7,371.76
622000 SERVICE FUND	4,368.00	4,428.65	20.00	4,180.00	2,905.85	2,370.85	1,522.80
622500 PROFESSIONAL DUES	7,500.00	2,222.34	0.00	7,500.00	1,797.34	0.00	425.00
622800 PUBLICATIONS/SUBSCRIPTIONS	637.00	287.68	164.50	618.00	194.09	0.00	93.59
623000 LOCAL MILEAGE	500.00	132.98	0.00	500.00	0.00	0.00	132.98
624000 POSTAGE ALLOWANCE	10,609.00	9,324.43	1,485.49	10,300.00	8,475.00	0.00	849.43
625000 ADVERTISING	8,742.00	9,284.79	0.00	8,487.00	7,600.00	0.00	1,684.79
626100 PRINTING & REPRODUCTION	15,050.00	11,845.43	1,375.00	14,333.00	13,725.10	1,625.00	-1,879.67
626200 GEN. OPERATING SUPPLIES	14,333.00	7,521.56	1,153.16	13,650.00	6,425.10	589.01	1,096.46
626500 MAINT./CLEANING SUPPLIES	0.00	765.76	0.00	0.00	0.00	0.00	765.76
629300 INSURANCE	43,264.00	26,021.77	5,210.27	41,600.00	32,043.70	3,204.37	-6,021.93
629500 INSURANCE SETTLEMENTS	7,800.00	6,500.00	650.00	7,800.00	6,500.00	650.00	0.00
629700 PROPERTY TAXES	225.00	417.40	0.00	216.00	449.32	0.00	-31.92
630000 CONTRACTUAL SERVICES	50,619.00	47,083.61	4,261.14	48,672.00	42,518.10	3,811.07	4,565.51
630200 GAS & ELECTRIC	25,000.00	19,272.46	1,596.07	31,200.00	18,779.93	1,739.76	492.53
630300 WATER	5,624.00	4,299.03	0.00	5,408.00	6,613.39	0.00	-2,314.36
630400 TELEPHONE	4,499.00	3,027.30	282.37	4,326.00	2,972.99	273.79	54.31
630500 PROFESSIONAL SERVICES	44,100.00	61,349.95	1,092.75	42,000.00	41,309.53	1,787.50	20,040.42
631000 LEGAL PROFESSIONAL FEES	30,000.00	25,179.37	4,972.50	15,750.00	25,748.00	0.00	-568.63
640000 REPAIRS & MAINTENANCE	21,000.00	7,205.98	-311.76	20,000.00	10,195.25	240.00	-2,989.27
642000 RENTS & LEASES	3,000.00	2,502.00	0.00	3,000.00	2,652.00	345.00	-150.00
650000 MISCELLANEOUS	0.00	9.25	0.00	0.00	39.00	0.00	-29.75
660000 STREET LIGHTING	53,045.00	38,910.16	3,901.98	51,500.00	38,264.57	3,894.16	645.59
690000 CONTINGENCY	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00
740800 CAPITAL OUTLAY - M&E	0.00	804.00	0.00	0.00	1,308.00	1,308.00	-504.00

* Using Actual MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018 PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 12/31/2017

Fund: 001 - GENERAL

Expenditures

Dept: 66 ADMINISTRATIVE DIVISION

741100 SOFTWARE

ADMINISTRATIVE DIVISION
Dept: 99 FUND TRANSFER AND OTHER
760000 TRANSFERS TO OTHER FUNDS
760200 TRANSFERS TO C&R

FUND TRANSFER AND OTHER

Expenditures

Net Effect for GENERAL

Change in Fund Balance:
Fund: 021 - STREET REPAIR

Revenues

Dept: 00
422400 STATE PERMISSIVE TAX
422600 GASOLINE TAX
425000 COUNTY TAG TAX
443600 TRANSFERS FROM OTHER FUNDS
495000 INTEREST

Dept: 00

Revenues

Expenditures

Dept: 00
626200 GEN. OPERATING SUPPLIES
630000 CONTRACTUAL SERVICES
630500 PROFESSIONAL SERVICES
635000 DEBT RETIREMENT
640000 REPAIRS & MAINTENANCE
650700 COST OF ISSUANCE
680000 INTEREST EXPENSE
741000 IMPROVEMENTS

Dept: 00

	CY Amended Annual Budget	CY YTD Actual	CY MTD Actual	PY Amended Annual Budget	PY YTD Actual	PY MTD Actual	Yr-Over-Yr YTD Variance
ADMINISTRATIVE DIVISION	690,987.00	561,196.15	47,272.34	665,471.00	528,837.52	42,684.71	32,358.63
Dept: 99 FUND TRANSFER AND OTHER	95,000.00	0.00	0.00	427,000.00	0.00	0.00	0.00
760000 TRANSFERS TO OTHER FUNDS	56,635.00	0.00	0.00	84,093.00	0.00	0.00	0.00
760200 TRANSFERS TO C&R	151,635.00	0.00	0.00	511,093.00	0.00	0.00	0.00
FUND TRANSFER AND OTHER	6,708,929.00	5,387,502.41	514,430.81	6,891,544.00	5,357,562.75	458,420.13	29,939.66
Expenditures	219,301.00	1,376,458.06	-146,300.06	71,623.00	981,300.48	205,874.71	395,157.58
Net Effect for GENERAL		1,376,458.06	-146,300.06		981,300.48	205,874.71	395,157.58
Change in Fund Balance:		1,376,458.06	-146,300.06		981,300.48	205,874.71	395,157.58
Fund: 021 - STREET REPAIR		1,376,458.06	-146,300.06		981,300.48	205,874.71	395,157.58
Revenues		1,376,458.06	-146,300.06		981,300.48	205,874.71	395,157.58
Dept: 00		1,376,458.06	-146,300.06		981,300.48	205,874.71	395,157.58
422400 STATE PERMISSIVE TAX	116,000.00	91,818.73	8,498.75	116,699.00	91,434.82	8,750.00	383.91
422600 GASOLINE TAX	305,000.00	256,122.70	26,683.67	125,000.00	254,428.33	26,964.37	1,694.37
425000 COUNTY TAG TAX	62,000.00	47,368.75	4,157.31	61,532.00	47,806.36	4,405.81	-437.61
443600 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	300,000.00	0.00	0.00	0.00
495000 INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 00	483,000.00	395,310.18	39,339.73	603,231.00	393,669.51	40,120.18	1,640.67
Revenues	483,000.00	395,310.18	39,339.73	603,231.00	393,669.51	40,120.18	1,640.67
Expenditures							
Dept: 00							
626200 GEN. OPERATING SUPPLIES	60,000.00	87,652.74	0.00	60,000.00	12,318.51	282.00	75,334.23
630000 CONTRACTUAL SERVICES	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00
630500 PROFESSIONAL SERVICES	30,000.00	41,581.06	0.00	30,000.00	32,470.06	0.00	9,111.00
635000 DEBT RETIREMENT	120,000.00	0.00	0.00	0.00	0.00	0.00	0.00
640000 REPAIRS & MAINTENANCE	0.00	74.16	0.00	0.00	344.88	0.00	-270.72
650700 COST OF ISSUANCE	7,000.00	0.00	0.00	7,000.00	0.00	0.00	0.00
680000 INTEREST EXPENSE	9,000.00	7,539.00	0.00	9,000.00	8,855.33	0.00	-1,316.33
741000 IMPROVEMENTS	686,000.00	351,410.25	0.00	503,774.00	480,145.36	0.00	-128,735.11
Dept: 00	916,000.00	488,257.21	0.00	613,774.00	534,134.14	282.00	-45,876.93

* Using Actual MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018 PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 12/31/2017

CY Amended Annual Budget

PY Amended Annual Budget

PY YTD Actual PY MTD Actual

Yr-Over-Yr YTD Variance

Fund: 021 - STREET REPAIR

Expenditures	916,000.00	488,257.21	0.00	613,774.00	534,134.14	282.00	-45,876.93
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Net Effect for STREET REPAIR

Change in Fund Balance:	-433,000.00	-92,947.03	39,339.73	-10,543.00	-140,464.63	39,838.18	47,517.60
Fund: 022 - SIDEWALK FUND		-92,947.03	39,339.73		-140,464.63	39,838.18	

Revenues							
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Dept: 00

443600 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00
450000 REIMBURSEMENTS AND REFUNDS	0.00	0.00	0.00	0.00	21,309.96	0.00	-21,309.96
460300 ALL OTHER PERMITS	0.00	78.00	18.00	0.00	0.00	0.00	78.00

Dept: 00

Revenues	0.00	78.00	18.00	50,000.00	21,309.96	0.00	-21,231.96
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Expenditures

Dept: 00

630500 PROFESSIONAL SERVICES	0.00	8,337.50	0.00	0.00	8,015.00	0.00	322.50
741000 IMPROVEMENTS	100,000.00	0.00	0.00	100,000.00	0.00	0.00	0.00

Dept: 00

Expenditures	100,000.00	8,337.50	0.00	100,000.00	8,015.00	0.00	322.50
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Net Effect for SIDEWALK FUND

Change in Fund Balance:	-100,000.00	-8,259.50	18.00	-50,000.00	13,294.96	0.00	-21,554.46
Fund: 028 - TRADITIONS TIF FUND		-8,259.50	18.00		13,294.96		

Revenues

Dept: 00

443600 TRANSFERS FROM OTHER FUNDS	830,000.00	0.00	0.00	0.00	0.00	0.00	0.00
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Dept: 00

Revenues	830,000.00	0.00	0.00	0.00	0.00	0.00	0.00
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Expenditures

Dept: 00

630600 PROFESSIONAL SERVICES	100,000.00	107,260.00	0.00	0.00	0.00	0.00	107,260.00
740600 LAND ACQUISITION	130,000.00	131,619.82	130,619.82	0.00	0.00	0.00	131,619.82
741000 IMPROVEMENTS	600,000.00	204,508.73	0.00	0.00	0.00	0.00	204,508.73

* Using Actual MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018 PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 12/31/2017

CY Amended Annual Budget

PY Amended Annual Budget

Yr-Over-Yr YTD Variance

Fund: 028 - TRADITIONS TIF FUND

Dept: 00	830,000.00	443,388.55	130,619.82	0.00	0.00	0.00	0.00	443,388.55
Expenditures	830,000.00	443,388.55	130,619.82	0.00	0.00	0.00	0.00	443,388.55

Net Effect for TRADITIONS TIF FUND

Change in Fund Balance:

Fund: 045 - PARKS & RECREATION EVENTS

Revenues

Dept: 00

433500 BONFIRE PROCEEDS	0.00	0.00	0.00	0.00	0.00	3,988.30	0.00	-3,988.30
433600 WHIFFELBALL FEES	0.00	0.00	0.00	0.00	0.00	1,140.00	0.00	-1,140.00
433700 SPLASH PARTY PROCEEDS	0.00	319.00	0.00	0.00	0.00	600.00	0.00	-281.00
443600 TRANSFERS FROM OTHER FUNDS	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00
451000 PARK USER FEES	5,000.00	4,850.00	0.00	0.00	5,000.00	0.00	0.00	4,850.00
452000 ACTIVITY FEES	0.00	1,200.00	0.00	0.00	1,000.00	0.00	0.00	1,200.00
452001 STREET DANCE PROCEEDS	4,000.00	8,027.00	0.00	0.00	0.00	0.00	0.00	8,027.00
452002 BONFIRE PROCEEDS	3,900.00	3,575.00	0.00	0.00	0.00	0.00	0.00	3,575.00
452003 WHIFFELBALL PROCEEDS	1,100.00	10.00	0.00	0.00	0.00	0.00	0.00	10.00
452004 SPLASH PARTY PROCEEDS	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
452050 BIKE RACE	4,500.00	4,456.00	0.00	0.00	0.00	0.00	0.00	4,456.00
Dept: 00	24,100.00	22,437.00	0.00	0.00	11,000.00	5,728.30	0.00	16,708.70
Revenues	24,100.00	22,437.00	0.00	0.00	11,000.00	5,728.30	0.00	16,708.70

Expenditures

Dept: 00

626200 GEN. OPERATING SUPPLIES	1,157.00	142.93	0.00	0.00	1,102.00	0.00	0.00	142.93
630000 CONTRACTUAL SERVICES	4,000.00	0.00	0.00	0.00	4,000.00	0.00	-1,937.00	0.00
640000 REPAIRS & MAINTENANCE	2,000.00	3,703.80	78.60	0.00	2,000.00	1,000.80	78.60	2,703.00
642100 HIGH SCHOOL TURF RENTAL	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00
647500 REF UNDS	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00
650122 BONFIRE ON THE BALLFIELD	4,669.00	5,263.27	0.00	0.00	0.00	4,668.34	0.00	594.93
650123 WHIFFELBALL	734.00	572.00	572.00	0.00	0.00	723.21	0.00	-151.21
650124 SPLASH PARTY	762.00	1,194.00	0.00	0.00	0.00	762.00	0.00	432.00
650125 STREET DANCE	13,578.00	15,062.42	0.00	0.00	0.00	0.00	0.00	15,062.42
650126 BIKE RACE	8,000.00	7,930.33	0.00	0.00	0.00	0.00	0.00	7,930.33

* Using Actual MTD, QTD and YTD Amended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018 PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 12/31/2017

CY Amended Annual Budget
CY YTD Actual
CY MTD Actual

PY Amended Annual Budget
PY YTD Actual
PY MTD Actual

Yr-Over-Yr YTD Variance

Fund: 045 - PARKS & RECREATION EVENTS

Expenditures	35,000.00	43,868.75	650.60	7,202.00	7,154.35	-1,858.40	36,714.40
Dept: 00							
Expenditures	35,000.00	43,868.75	650.60	7,202.00	7,154.35	-1,858.40	36,714.40

Net Effect for PARKS & RECREATION EVENTS

Change in Fund Balance:

Fund: 047 - STREET DANCE

Revenues

Dept: 00							
433000 DANCE PROCEEDS	0.00	0.00	0.00	4,000.00	7,290.00	0.00	-7,290.00
443600 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	7,000.00	0.00	0.00	0.00
480100 DONATIONS	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00

Dept: 00	0.00	0.00	0.00	12,000.00	7,290.00	0.00	-7,290.00
Revenues	0.00	0.00	0.00	12,000.00	7,290.00	0.00	-7,290.00

Expenditures

Dept: 00

660100 SPECIAL EVENTS

Dept: 00	0.00	0.00	0.00	12,830.00	12,817.61	0.00	-12,817.61
Expenditures	0.00	0.00	0.00	12,830.00	12,817.61	0.00	-12,817.61

Net Effect for STREET DANCE

Change in Fund Balance:

Fund: 048 - POLICE TRUST FUND

Revenues

Dept: 00

451200 IMPOUND LOT FEES

460000 FINE & FORFEITURES

Dept: 00							
451200 IMPOUND LOT FEES	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
460000 FINE & FORFEITURES	4,000.00	4,277.06	0.00	1,000.00	0.00	0.00	4,277.06
Dept: 00	5,000.00	4,277.06	0.00	2,000.00	0.00	0.00	4,277.06
Revenues	5,000.00	4,277.06	0.00	2,000.00	0.00	0.00	4,277.06

Expenditures	5,000.00	4,277.06	0.00	2,000.00	0.00	0.00	4,277.06
Dept: 00							

* Using Actual MTD, QTD and YTD Amended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018 PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 12/31/2017

CY Amended Annual Budget
CY YTD Actual
CY MTD Actual

PY Amended Annual Budget
PY YTD Actual
PY MTD Actual

Yr-Over-Yr YTD Variance

Fund: 048 - POLICE TRUST FUND

Expenditures

Dept: 00	650000 MISCELLANEOUS	9,778.00	0.00	0.00	7,745.00	0.00	0.00	0.00	0.00
	659000 DEPT OF JUSTICE EQUIT SHARING	0.00	0.00	0.00	7,255.00	7,254.94	0.00	0.00	-7,254.94
	741000 IMPROVEMENTS	0.00	4,998.21	0.00	0.00	0.00	0.00	0.00	4,998.21

Dept: 00		9,778.00	4,998.21	0.00	15,000.00	7,254.94	0.00	0.00	-2,256.73
Expenditures		9,778.00	4,998.21	0.00	15,000.00	7,254.94	0.00	0.00	-2,256.73

Net Effect for POLICE TRUST FUND

Change in Fund Balance:

		-4,778.00	-721.15	0.00	-13,000.00	-7,254.94	0.00	0.00	6,533.79
Fund: 050 - POLICE FORFEITURES			-721.15			-7,254.94			

Revenues

Dept: 00	460000 FINE & FORFEITURES	40,000.00	38,436.78	0.00	1,000.00	100.00	0.00	0.00	38,336.78
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Dept: 00		40,000.00	38,436.78	0.00	1,000.00	100.00	0.00	0.00	38,336.78
Revenues		40,000.00	38,436.78	0.00	1,000.00	100.00	0.00	0.00	38,336.78

Expenditures

Dept: 00	650000 MISCELLANEOUS	12,352.00	7,348.36	0.00	10,000.00	0.00	0.00	0.00	7,348.36
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Dept: 00		12,352.00	7,348.36	0.00	10,000.00	0.00	0.00	0.00	7,348.36
Expenditures		12,352.00	7,348.36	0.00	10,000.00	0.00	0.00	0.00	7,348.36

Net Effect for POLICE FORFEITURES

Change in Fund Balance:

		27,648.00	31,088.42	0.00	-9,000.00	100.00	0.00	0.00	30,988.42
Fund: 051 - DUI			31,088.42			100.00			

Revenues

Dept: 00	460000 FINE & FORFEITURES	1,050.00	125.00	0.00	1,000.00	135.00	0.00	0.00	-10.00
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Dept: 00		1,050.00	125.00	0.00	1,000.00	135.00	0.00	0.00	-10.00
Revenues		1,050.00	125.00	0.00	1,000.00	135.00	0.00	0.00	-10.00

Expenditures

* Using Actual MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

	CY MTD: 10/1/2018 to 10/31/2018 12/31/2018 PY MTD: 10/1/2017 to 10/31/2017 1/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 12/31/2017	CY ATD: 1/1/2018 to 12/31/2018 PY YTD: 1/1/2017 to 12/31/2017	CY Amended Annual Budget	CY YTD Actual	CY MTD Actual	PY Amended Annual Budget	PY YTD Actual	PY MTD Actual	Yr-Over-Yr YTD Variance
Fund: 051 - DUJ									
Expenditures									
Dept: 00									
660000 MISCELLANEOUS	7,050.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00
741000 IMPROVEMENTS	0.00	4,998.21	0.00	0.00	0.00	0.00	0.00	0.00	4,998.21
Dept: 00	7,050.00	4,998.21	0.00	0.00	0.00	5,000.00	0.00	0.00	4,998.21
Expenditures									
7,050.00	4,998.21	0.00	5,000.00	0.00	0.00	4,998.21			
Net Effect for DUJ									
Change in Fund Balance:	-6,000.00	-4,873.21	0.00	-4,000.00	135.00	0.00	135.00	0.00	-5,008.21
Fund: 052 - COMPUTER FUND		-4,873.21			135.00				
Revenues									
Dept: 00									
480000 FINE & FORFEITURES	10,000.00	11,030.00	2,310.00	7,000.00	4,590.00	645.00	645.00		6,440.00
Dept: 00	10,000.00	11,030.00	2,310.00	7,000.00	4,590.00	645.00	645.00		6,440.00
Revenues									
10,000.00	11,030.00	2,310.00	7,000.00	4,590.00	645.00	645.00			
Expenditures									
10,000.00	11,030.00	2,310.00	7,000.00	4,590.00	645.00	645.00			
Net Effect for COMPUTER FUND									
Change in Fund Balance:	0.00	10,070.00	2,310.00	2,000.00	-33.09	645.00	645.00		10,103.09
Fund: 070 - RENTAL PROPERTIES		10,070.00	2,310.00		-33.09	645.00			
Revenues									
Dept: 00									
450500 TRAIN DEPT RENT	25,000.00	25,644.40	2,564.44	25,000.00	25,219.42	2,187.50	2,187.50		424.98
450600 7010 MIAMI - RENT	23,500.00	19,500.00	1,950.00	23,500.00	19,500.00	1,950.00	1,950.00		0.00
450700 7012 MIAMI HOSBROOK HOUSE	14,400.00	12,300.00	1,250.00	7,200.00	0.00	0.00	0.00		12,300.00
Dept: 00	62,900.00	57,444.40	5,784.44	55,700.00	44,719.42	4,137.50	4,137.50		12,724.98

* Using Actual MTD, QTD and YTD Amended & Original Budgets

REVENUE/EXPENDITURE REPORT

City of Madeira

CY MTD: 10/1/2018 to 10/31/2018 CY ATD: 1/1/2018 to 12/31/2018 PY MTD: 10/1/2017 to 10/31/2017 PY YTD: 1/1/2017 to 10/31/2017 PY ATD: 1/1/2017 to 12/31/2017

CY Amended Annual Budget

PY Amended Annual Budget

PY YTD Actual PY MTD Actual

Y--Over-Yr YTD Variance

Fund: 070 - RENTAL PROPERTIES

	CY Amended Annual Budget	CY YTD Actual	CY MTD Actual	PY Amended Annual Budget	PY YTD Actual	PY MTD Actual	Y--Over-Yr YTD Variance
Revenues	62,900.00	57,444.40	5,764.44	55,700.00	44,719.42	4,137.50	12,724.98
Expenditures							
Dept: 00							
629300 INSURANCE	5,408.00	7,239.78	1,380.08	5,200.00	4,427.90	442.79	2,811.88
629700 PROPERTY TAXES	7,000.00	10,076.75	0.00	7,000.00	6,880.03	0.00	3,196.72
630200 GAS & ELECTRIC	0.00	5,274.26	493.69	0.00	2,173.44	187.83	3,100.82
630300 WATER	150.00	334.14	0.00	150.00	337.24	0.00	-3.10
630500 PROFESSIONAL SERVICES	5,000.00	13,717.51	265.70	5,000.00	2,335.60	265.70	11,381.91
640100 REPAIRS/MAINT - TRAIN DEPOT	3,245.00	252.04	0.00	3,120.00	0.00	0.00	252.04
640200 REPAIRS/MAINT - 7010 MIAMI	3,245.00	5,759.54	0.00	3,120.00	144.12	0.00	5,615.42
640400 REPAIRS/MAINT - 7014 MIAMI	3,245.00	0.00	0.00	3,120.00	8,216.24	0.00	-8,216.24
641000 DEPRECIATION	29,063.00	16,070.76	1,607.08	29,063.00	16,252.72	1,607.08	-181.96
741000 IMPROVEMENTS	40,000.00	22,345.73	22,345.73	10,000.00	0.00	0.00	22,345.73
Dept: 00	96,355.00	81,070.51	26,092.28	65,773.00	40,767.29	2,503.40	40,303.22
Expenditures	96,355.00	81,070.51	26,092.28	65,773.00	40,767.29	2,503.40	40,303.22
Net Effect for RENTAL PROPERTIES	-33,455.00	-23,626.11	-20,327.84	-10,073.00	3,952.13	1,634.10	-27,578.24
Change in Fund Balance:		-23,626.11	-20,327.84		3,952.13	1,634.10	
Fund: 085 - OPWC							
Revenues							
Dept: 00							
426000 OPWC PAYMENTS	308,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 00	308,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenues	308,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures							
Dept: 00							
741000 IMPROVEMENTS	308,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 00	308,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures	308,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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REVENUE/EXPENDITURE REPORT

City of Madeira

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	CY Amended Annual Budget	CY YTD Actual	CY MTD Actual	PY Amended Annual Budget	PY YTD Actual	PY MTD Actual	Yr-Over-Yr YTD Variance
Net Effect for OPWC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Fund Balance:							
Fund: 086 - STORMWATER		-23,626.11	-20,327.84		3,952.13	1,634.10	
Revenues							
Dept: 00							
443600 TRANSFERS FROM OTHER FUNDS	60,000.00	0.00	0.00	60,000.00	0.00	0.00	0.00
450000 REIMBURSEMENTS AND REFUNDS	0.00	0.00	0.00	6,000.00	5,676.55	0.00	-5,676.55
Dept: 00	60,000.00	0.00	0.00	66,000.00	5,676.55	0.00	-5,676.55
Revenues	60,000.00	0.00	0.00	66,000.00	5,676.55	0.00	-5,676.55
Expenditures							
Dept: 00							
630500 PROFESSIONAL SERVICES	1,000.00	11,116.00	5,740.00	6,000.00	4,830.00	0.00	6,285.00
741000 IMPROVEMENTS	59,000.00	12,650.15	0.00	119,000.00	118,084.19	6,096.58	-105,434.04
Dept: 00	60,000.00	23,765.15	5,740.00	125,000.00	122,914.19	6,096.58	-99,149.04
Expenditures	60,000.00	23,765.15	5,740.00	125,000.00	122,914.19	6,096.58	-99,149.04
Net Effect for STORMWATER	0.00	-23,765.15	-5,740.00	-59,000.00	-117,237.64	-6,096.58	93,472.49
Change in Fund Balance:							
Fund: 087 - WATER DISTRIBUTION SYSTEM FUND		-23,765.15	-5,740.00		-117,237.64	-6,096.58	
Revenues							
Dept: 00							
451400 WATER DISTRIBUTION CHARGES	150,000.00	77,799.30	0.00	188,000.00	72,694.94	0.00	5,104.36
Dept: 00	150,000.00	77,799.30	0.00	188,000.00	72,694.94	0.00	5,104.36
Revenues	150,000.00	77,799.30	0.00	188,000.00	72,694.94	0.00	5,104.36
Expenditures							
Dept: 00							
630500 PROFESSIONAL SERVICES	0.00	15,005.00	7,782.50	0.00	8,744.90	0.00	6,260.10
741000 IMPROVEMENTS	0.00	265,970.16	265,970.16	359,000.00	285,731.22	0.00	-19,761.06
Dept: 00	0.00	280,975.16	273,752.66	359,000.00	294,476.12	0.00	-13,500.96
Expenditures	0.00	280,975.16	273,752.66	359,000.00	294,476.12	0.00	-13,500.96

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REVENUE/EXPENDITURE REPORT

City of Madeira

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CY Amended Annual Budget

PY Amended Annual Budget

PY YTD Actual

PY MTD Actual

Yr-Over-Yr YTD Variance

Net Effect for WATER DISTRIBUTION SYSTEM FUND

Change in Fund Balance: 150,000.00 -203,175.86 -273,752.66

Fund: 089 - CENTRAL BUSINESS DISTRICT

Revenues

Dept 00 443600 TRANSFERS FROM OTHER FUNDS

Dept 00

Revenues

Expenditures

Dept 00

626200 GEN. OPERATING SUPPLIES

630200 GAS & ELECTRIC

630300 WATER

630500 PROFESSIONAL SERVICES

640000 REPAIRS & MAINTENANCE

670000 BUSINESS INCENTIVE PROGRAM

741000 IMPROVEMENTS

Dept 00

Expenditures

Net Effect for CENTRAL BUSINESS DISTRICT

Change in Fund Balance: 3,260.00 -3,993.84 -79.34

Fund: CIR - CI&R

Revenues

Dept 00

443600 TRANSFERS FROM OTHER FUNDS

Dept 00

Revenues

Expenditures

Dept 00

741200 PUBLIC WORKS VEHICLES

741400 MIAMI AVE TRAFFIC SIG

742600 TENNIS COURTS

Dept 00

* Using Actual MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

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CY Amended Annual Budget CY YTD Actual CY MTD Actual

PY Amended Annual Budget

PY YTD Actual PY MTD Actual

Yr-Over-Yr YTD Variance

Fund: CIR - CI&R	Expenditures	Dept: 00	66,000.00	65,976.36	0.00	0.00	0.00	0.00	0.00	0.00	65,976.36
	742800 RADIOS										
	744500 STREET SIGNS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	744600 SCHOOL CROSSING SIGNALS		0.00	0.00	0.00	0.00	11,500.00	0.00	0.00	0.00	-11,500.00
	745000 CENTENNIAL PLAZA		99,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	745300 BASKETBALL CT RESTORATION/DAWS		0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00
	745400 CLOCK TOWER		0.00	0.00	0.00	8,000.00	14,385.07	14,385.07	14,385.07	0.00	-14,385.07
	745500 SPEED SIGNS		10,770.00	10,770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	745600 AEDS		4,230.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept: 00			180,000.00	92,528.57	0.00	60,000.00	57,544.07	14,385.07	14,385.07	34,984.50	
Expenditures			180,000.00	92,528.57	0.00	60,000.00	57,544.07	14,385.07	14,385.07	34,984.50	

Net Effect for CI&R	Change in Fund Balance:	Grand Total Net Effect:	-123,365.00	-92,528.57	0.00	24,093.00	-57,544.07	-14,385.07	-34,984.50
			-311,289.00	498,905.76	-535,802.59	-225,601.00	443,380.38	229,279.81	55,525.38

* Using Actual MTD, QTD and YTD Ammended & Original Budgets

madeiramessenger.com
December 14, 2018

Madeira Resident Comments, October 2018 Financials

madeiramessenger.com

City of Madeira
2019 Draft Budget

As a general comment, the draft budget is presented comparing 2019 budgeted amounts to 2018 budgeted amounts. A more meaningful comparison would be between 2019 budgeted amounts and 2018 forecasted amounts. Given that 10 months of actual revenue and expenses is available for 2018, a full year forecast is relatively simple to complete.

Revenue Items

For example, 2018 Property Tax revenue was budgeted at \$2,438,000. The actual year-to-date revenue through 10/31/2018 is \$2,533,298. The budgeted amount for 2019 is \$2,486,760. Given the trend in growing Property Tax revenues (2018 increased \$142,338 over 2017 revenues), the 2019 budgeted amount is probably understated by over \$100,000.

The actual JEDZ tax and fees received through 10/31/2018 is \$465,467. Full year JEDZ tax and fee revenue will be approximately \$560,000. The amounts budgeted for these line items in 2019 is \$500,000. Actual JEDZ related revenues for 2017 was \$509,400. How do you budget an amount less than was actually collected 2 years ago and during a time when we're seeing wage inflation? JEDZ budgeted revenues for 2019 are probably understated \$80,000- \$100,000.

Actual interest income (generated from cash held in interest bearing investments) through 10/31/2018 is \$58,084 and will exceed \$70,000 for the full year. The 2019 budgeted amount for interest income is \$25,000. Average interest rates are forecasted to be higher during 2019 than during 2018. Assuming similar cash balances, budgeted interest income for 2019 is understated \$40,000 - \$50,000.

Expense Items

Expenses for 2019 are budgeted to exceed revenues by \$317,273. The increase in budgeted expenditures for 2019 is primarily driven by two areas – the Fire Division and Street Repair.

The contracted cost for the Madeira/Indian Hill Joint Fire District in 2018 was \$1,545,000. The 2019 budgeted amount is \$1,960,000, representing an increase of \$415,000. And while the budgeted amount is reasonable given the contractual nature of this expense, a 27% increase in the cost of the city's fire protection is not.

The reasonableness of budgeted expenditures for street repair is the most difficult to ascertain given the fact that projects are completed at the discretion of the City Manager and Council. In 2017, Madeira spent \$507,346 on Capital Improvements (street resurfacing). In 2018, \$686,000 was budgeted, but only \$351,410 had been spent through 10/31/2018. The cash balance in the Street Repair Fund was \$540,598 as of 10/31/2018.

The Beginning Cash Balance for the budgeted 2019 Street Repair Fund is \$59,634. That means that Madeira would be spending approximately \$480,000 in street repairs during November and December of 2018. Is this reasonable?

With the budgeted cash balance of \$59,634 in the Street Repair Fund at the beginning of 2019, a transfer from the General Fund in the amount of \$393,568 is budgeted in order to pay for the budgeted Capital Improvements of \$686,000 (same amount as budgeted in 2018). This transfer is shown as an expenditure of the General Fund. By whatever amount the beginning year cash balance is understated, the required transfer from the General Fund is overstated.