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DATE:March 7, 2019TO:City Council Members, Mayor and City ManagerFROM:Jeffrey F. Knoblauch, Asst City Manager/FinanceRE:February 2019 Financial Report

Attached are the February month end financial reports. The reports include the following:

- 1. A <u>Statement of Cash from Revenue and Expense</u>
- 2. An <u>Executive Summary</u> of the City's major funds comparing current year-to-date revenues and expenditures to prior year-to-date and current budget figures.
- 3. <u>Supplemental Schedule</u> includes comparison of income tax revenue to prior year as well a breakdown by revenue type as well as Velocity Broadband year to date financial results.
- 4. <u>Bank Report</u> has been included to summarize the investment instruments on which the City earns interest income.
- 5. <u>Bank Reconciliation</u> has been included to show the City's accounts and related reconciling items.
- 6. <u>Utility Billing Delinquency Report</u> past due balances, accounts turned over to collections and accounts certified to Summit County.

Budgetary status of key revenue sources:

Revenue Source	Fund	YTD Status Compared to Budget thru Jan
Property Taxes	General, Cemetery	
Income Taxes	General, Parks, Fire, EMS	
Franchise Fees	HCTV	
Ambulance Fees	EMS	
Charges for Services:	<b>这个世界的</b> 名的形式也是有	
Broadband	General	
Cemetery	Cemetery	
Water	Water	
Electric	Electric	
Golf	Golf	
	Better than estimate or less than 2	2% below estimate
	Below estimate by 2-5%	
	More than 5% below estimate	

# City of Hudson Statement of Cash Position with MTD Totals

From: 1/1/2019 to 2/28/2019 Funds: 101 to 822 Include Inactive Accounts: No Page Break on Fund: No

Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
101	GENERAL FUND	\$5,099,858.71	\$2,719,297.31	\$4,575,179.60	\$1,971,228.01	\$4,093,554.19	\$5,581,484.12	\$1,727,857.25	\$3,853,626.87
103	INCOME TAX FUND	\$3,447,972.57	\$0.00	\$0.00	\$0.00	\$0.00	\$3,447,972.57	\$0.00	\$3,447,972.57
105	EMERGENCY MANAGED RESERVE FUND	\$434,843.80	\$0.00	\$0.00	\$0.00	\$0.00	\$434,843.80	\$0.00	\$434,843.80
201	STREET MAINT & REPAIR	\$475,264.20	\$269,133.17	\$550,770.52	\$514,194.01	\$1,033,573.53	(\$7,538.81)	\$359,392.96	(\$366,931.77)
202	STATE HIGHWAY IMPROVEMENT	\$92,942.16	\$4,929.74	\$10,950.64	\$0.00	\$0.00	\$103,892.80	\$65,000.00	\$38,892.80
203	CEMETERY	\$158,945.87	\$36,436.11	\$38,150.64	\$15,300.74	\$36,548.44	\$160,548.07	\$18,741.52	\$141,806.55
204	PARK DEVELOPMENT	\$97,277.03	\$0.00	\$0.00	\$0.00	\$0.00	\$97,277.03	\$0.00	\$97,277.03
205	HUDSON PARKS	\$1,526,612.02	\$200,602.90	\$366,371.54	\$139,449.42	\$240,716.09	\$1,652,267.47	\$449,935.67	\$1,202,331.80
206	HUDSON CABLE 25	\$85,189.57	\$3,390.00	\$6,530.00	\$22,100.98	\$48,917.65	\$42,801.92	\$3,480.44	\$39,321.48
208	STATE PERMISSIVE AUTO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
209	DRUG LAW ENFOR (DARE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
210	COUNTY PERMISSIVE AUTO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213	LAW ENFORCMENT/EDUCAT ION	\$98,617.44	\$985.00	\$1,520.00	\$785.60	\$7,037.60	\$93,099.84	\$115.42	\$92,984.42
215	COURT COMPUTER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
221	FIRE DISTRICT	\$2,736,629.76	\$192,384.18	\$356,605.33	\$301,198.81	\$439,335.98	\$2,653,899.11	\$261,419.68	\$2,392,479.43
224	EMERGENCY MEDICAL SERVICE	\$285,093.42	\$155,706.49	\$344,556.60	\$291,627.01	\$470,299.27	\$159,350.75	\$163,678.73	(\$4,327.98)
225	ECONOMIC DEVELOPEMENT FUND	\$55,908.62	\$0.00	\$0.00	\$0.00	\$0.00	\$55,908.62	\$0.00	\$55,908.62
230	HUDSON TEEN PROGRAM	\$33,988.03	\$6,460.00	\$6,460.00	\$0.00	\$0.00	\$40,448.03	\$3,550.00	\$36,898.03
232	FEMA FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
234	DUI TASK FORCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
301	BOND RETIREMENT	\$531,246.19	\$202,671.00	\$405,342.00	\$0.00	\$3,592.84	\$932,995.35	\$0.00	\$932,995.35
307	FIRE/EMS DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310	GEN.OBLIG.BOND FD- SO.INDUST.	\$196,455.01	\$0.00	\$0.00	\$0.00	\$0.00	\$196,455.01	\$0.00	\$196,455.01
315	PARK ACQUISITION DEBT	\$11,724.94	\$0.00	\$0.00	\$0.00	\$0.00	\$11,724.94	\$0.00	\$11,724.94

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#### Statement of Cash Position with MTD Totals

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					019 to 2/28/20 <sup>4</sup>				
Fund	Description	Beginning	Net Revenue		Net Expenses		Unexpended	Encumbrance	Ending
		Balance	MTD	YTD	MTD	YTD	Balance	YTD	Balance
316	VILLAGE SOUTH BOND DEBT	\$6,044.58	\$0.00	\$0.00	\$0.00	\$0.00	\$6,044.58	\$0.00	\$6,044.58
318	SPECIAL ASSESSMENT	\$48,270.15	\$0.00	\$0.00	\$0.00	\$0.00	\$48,270.15	\$0.00	\$48,270.15
320	LIBRARY CONST. DEBT	\$27,128.41	\$168,321.79	\$168,321.79	\$0.00	\$0.00	\$195,450.20	\$0.00	\$195,450.20
321	DOWNTOWN TIF FUND	\$47,737.49	\$0.00	\$0.00	\$0.00	\$0.00	\$47,737.49	\$0.00	\$47,737.49
401	PERMISSIVE CAPITAL FUND	\$217,969.37	\$13,662.00	\$26,384.08	\$0.00	\$0.00	\$244,353.45	\$245,000.00	(\$646.55)
402	BROADBAND CAPITAL	\$590,444.01	\$1,227.05	\$1,947.87	\$7,494.21	\$102,588.90	\$489,802.98	\$299,451.77	\$190,351.21
415	GOLF CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430	STREET SIDEWALK CONSTRUCTION	\$1,654,449.34	\$272,958.00	\$560,916.00	\$2,146.58	\$71,535.35	\$2,143,829.99	\$3,174,432.53	(\$1,030,602.54)
431	STORM SEWER IMPROVEMENTS	\$331,809.76	\$0.00	\$0.00	\$0.00	\$3,263.86	\$328,545.90	\$43,640.47	\$284,905.43
440	CITY ACQUISITION & CONSTRUCT	\$1,865,135.55	\$0.00	\$0.00	\$1,500.00	\$18,280.00	\$1,846,855.55	\$32,820.00	\$1,814,035.55
441	Downtown Phase II	\$3,859,051.83	\$266.44	\$422.96	\$724,114.43	\$1,010,033.54	\$2,849,441.25	\$2,742,164.95	\$107,276.30
445	Road Reconstruction Fund	\$2,187.16	\$3.61	\$5.73	\$0.00	\$0.00	\$2,192.89	\$0.00	\$2,192.89
450	WATER CAP PROJ- DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
452	WASTEWATER CAPITAL PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
456	POLICE STATION AQUISITION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
471	MILFORD/SR 91 CONNECTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
475	BARLOW ROAD WIDENING	\$58,449.03	\$0.00	\$0.00	\$0.00	\$0.00	\$58,449.03	\$43,164.34	\$15,284.69
476	ATTERBURY BLVD RECONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
477	ATTERBURY BRIDGE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
480	FIRE CAPITAL REPLACEMENT FUND	\$918,863.54	\$201,187.19	\$201,884.59	\$0.00	\$0.00	\$1,120,748.13	\$77.00	\$1,120,671.13
490	YOUTH DEVLP CENTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501	WATER FUND	\$1,470,604.89	\$162,074.68	\$313,098.91	\$100,294.86	\$239,059.52	\$1,544,644.28	\$617,071.64	\$927,572.64
502	WASTEWATER FUND	\$34,595,32	\$2,122.84	\$117,894,06	\$0.00	\$0.00	\$152,489,38	\$0.00	\$152,489.38
503	ELECTRIC FUND	\$10,536,316.03	\$1,811,783.90	\$3,534,585.12	\$1,598,201.83	\$3,511,478.59	\$10,559,422.56	\$15,123,715.80	(\$4,564,293.24)
504	STORM WATER UTILITY	\$485,735.37	\$125,750.00	\$250,750.00	\$101,098.78	\$202,604.11	\$533,881.26	\$155,413.07	\$378,468.19
505	GOLF COURSE	\$166,641.21	\$2,152.85	\$5,876.46	\$67,673.86	\$146,394.91	\$26,122.76	\$271,357.96	(\$245,235.20)
508	UTILITY DEPOSITS	\$434,770.58	\$4,204.50	\$9,163.50	\$2,037.48	\$8,540.59	\$435,393.49	\$0.00	\$435,393.49
601	EQUIP RESERVE & FLEET MAINT	\$722,057.09	\$111,199.67	\$211,983.55	\$98,299.39	\$200,568.60	\$733,472.04	\$1,076,467.76	(\$342,995.72)
602	SELF-INSURANCE	\$116,499.01	\$15,095.69	\$30,316.48	\$10,172.40	\$29,096.65	\$117,718.84	\$0.00	\$117,718.84
603	FLEXIBLE BENEFITS	\$23,076.84	\$7,450.86	\$14,899.11	\$9,184.48	\$23,199.20	\$14,776.75	\$0.00	\$14,776.75
604	INFORMATION SERVICES	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.00

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### Statement of Cash Position with MTD Totals

			State	Erom: 1/1/2	019 to 2/28/201				
Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD			Unexpended Balance	Encumbrance YTD	Ending Balance
605	Medical Self Insurance Fund	\$171,407.19	\$17,220.17	\$33,480.39	\$60,600.12	\$66,974.29	\$137,913.29	\$0.00	\$137,913.29
701	POLICE PENSION	\$0.00	\$63,120.67	\$63,120.67	\$0.00	\$0.00	\$63,120.67	\$0.00	\$63,120.67
704	HUDSON CEMETERY IMPR TRUST	\$4,163.38	\$0.00	\$0.00	\$0.00	\$0.00	\$4,163.38	\$0.00	\$4,163.38
705	TREE TRUST	\$40,943.81	\$0.00	\$7,000.00	\$0.00	\$0.00	\$47,943.81	\$0.00	\$47,943.81
709	PERF BOND/UNCLAIMED FUNDS	\$31,789.52	\$0.00	\$0.00	\$0.00	\$0.00	\$31,789.52	\$0.00	\$31,789.52
710	WILLOWS OF HUDSON II INSPECTN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
712	CHADDS FORD INSPECTION FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
713	CHADDS FORD SETTLEMENTS ADDTN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
724	MORNING SONG	\$1,841.39	\$0.00	\$0.00	\$0.00	\$0.00	\$1,841.39	\$0.00	\$1,841.39
727	CONTRACTOR'S DEPOSITS	\$184,363.36	\$0.00	\$200.00	\$4,978.78	\$6,528.78	\$178,034.58	\$164,928.34	\$13,106.24
729	DEVELOPERS SEWER TAP IN FEES	\$3,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,100.00	\$0.00	\$3,100.00
730	CULVERT BONDS	\$647,424.04	\$3,000.00	\$13,000.00	\$3,000.00	\$16,500.00	\$643,924.04	\$151,665.00	\$492,259.04
731	EMERGENCY MEDICAL SVC. TRUST	\$15,325.54	\$0.00	\$0.00	\$64.99	\$129.98	\$15,195.56	\$803.51	\$14,392.05
732	TREE COMMISSION PLAQUE FUND	\$98.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98.00	\$0.00	\$98.00
734	CLOCK TOWER REPAIR TRUST	\$425.00	\$0.00	\$0.00	\$0.00	\$0.00	\$425.00	\$0.00	\$425.00
735	PLAYGROUND TRUST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
736	BANDSTAND TRUST	\$12,991.57	\$21.45	\$34.06	\$0.00	\$0.00	\$13,025.63	\$0.00	\$13,025.63
737	CLOCK TOWER TRUST	\$7,089.35	\$11.70	\$18.57	\$0.00	\$0.00	\$7,107.92	\$0.00	\$7,107.92
738	POOR ENDOWMENT NONEX TRUST	\$43,081.84	\$71.15	\$112.95	\$0.00	\$0.00	\$43,194.79	\$0.00	\$43,194.79
740	LIBRARY LEVY FUND	\$0.00	\$548,737.99	\$548,737.99	\$548,737.99	\$548,737.99	\$0.00	\$1,331,262.01	(\$1,331,262.01)
742	DEAN MAY TRUST	\$1,816.51	\$0.00	\$0.00	\$0.00	\$0.00	\$1,816.51	\$0.00	\$1,816.51
750	DEDICATED TAX REVENUE FUND	\$585.85	\$167,791.12	\$312,923.78	\$167,791.12	\$313,509.63	\$0.00	\$1,005,954.48	(\$1,005,954.48)
760	FIRE/EMS SERVICE DISTRIBUTION	\$238,191.01	\$302.61	\$592.30	\$0.00	\$0.00	\$238,783.31	\$0.00	\$238,783.31
770	VETERANS MEMORIAL GARDEN FUND	\$16,478.83	\$27.99	\$44.43	\$0.00	\$0.00	\$16,523.26	\$500.00	\$16,023.26
802	FIRE CLAIM FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
805	STORM SEWER ASSESSMENTS	\$278,489.31	\$0.00	\$0.00	\$0.00	\$0.00	\$278,489.31	\$0.00	\$278,489.31
Grand	Total:	\$40,686,011.41	\$7,491,761.82	\$13,090,152.22	\$6,763,275.88	\$12,892,600.08	\$40,883,563.55 -	\$29,533,062.31	\$11,350,501.24

			City of Hudson 018 v. 2019 Actu ry 2019 Financia	al
	2018 YTD	2019 YTD	2018 vs. 2019	
Category	Actual	Actual	YTD Variance	Comments
General Fund Revenue				
Property Taxes	\$422,261	\$652,012	\$229,751	Increased advance from Summit County over prior year
Income Taxes	\$3,309,690	\$3,405,531	\$95,841	Increased overall tax collections. See attached Supplemental Schedule
Local Government Funds	\$71,205	\$70,633	(\$572)	
Kilowatt-Hour Tax	\$111,658	\$116,906	\$5,248	
Zoning and Building Fees	\$17,293	\$22,475	\$5,182	
Broadband Service	\$68,007	\$111,158	\$43,151	Increased customer base over 2018
Fines, Licenses & Permits	\$11,882	\$19,442	\$7,560	
Interest Income	\$57,914	\$92,233	\$34,319	Increased interest rates and earnings over prior year
Transfers In, Advances and Reimb.	\$24,389	\$43,473	\$19,084	
Miscellaneous	\$34,428	\$41,317	\$6,889	
Total Revenue	\$4,128,727	\$4,575,180	\$446,453	
General Fund Cash Balance, January 1	\$7,255,292	\$8,547,832	\$1,292,540	
Total Available	\$11,384,019	\$13,123,012	\$1,738,993	
General Fund Expenditures Police	\$818,042	\$853,435		Personnel and related cost increase \$42,000
County Health District	\$0	\$0	\$0	
Community Development	\$124,070	\$112,073	(\$11,997)	
Economic Development	\$48,312	\$30,769	(\$17,543)	
Street Trees and ROW	\$46,197	\$78,412		Tree trimming payment in January 2019 (\$24,000)
RITA Fees	\$100,109	\$102,995	\$2,886 \$755	
Mayor & Council	\$28,786	\$29,541		
City Solicitor Administration	\$36,881 \$134,932	\$48,125 \$202,797	\$11,244	Payment to Pasco \$50,000 as part of purchase agreement
	\$134,932 \$138,687	\$202,797		Personnel increase \$29,000 from staff re-assignments
Finance Information Services	\$138,087 \$83,801	\$176,897		Computer replacement equipment and software purchases in Jan 2019 \$41,000
Broadband Service	\$85,331	\$145,132	\$12,955	comparer repracement equipment and software purchases in Jan 2019 \$41,000
Engineering	\$210,724	\$98,280	\$12,955	
	\$210,724	\$220,265	1.1.1.	Decreased cul de sac expense \$73,000 offset by timing of tax payments
		\$105,068	\$19,457	Decreased our de sae expense \$75,000 onset by thining of tax payments
Public Properties	\$85 611	\$105,008	and the second	
Public Properties Public Works Administration	\$85,611	\$1 617 004	\$250 104	
Public Properties Public Works Administration Transfers and Advances Out	\$1,258,820	\$1,617,924		Increased transfers out for 2019 capital projects
Public Properties Public Works Administration		\$1,617,924 <b>\$4,093,553</b>	\$359,104 \$596,133	Increased transfers out for 2019 capital projects

City of Hudson 2018 v. 2019 Actual February 2019 Financial Report										
	2018 YTD	2019 YTD	2018 vs. 2019							
Category	Actual	Actual	YTD Variance	Comments						
Other Operating Funds:										
Revenue										
Street Maintenance and Repair	\$550,229	\$550,771	\$542							
Cemeteries	\$43,853	\$38,151	(\$5,702)							
Parks	\$341,691	\$366,371	\$24,680	Increased income tax revenue \$12,000						
Cable TV	\$7,854	\$6,530	(\$1,324)							
Fire Department	\$340,407	\$356,605		Increased income tax revenue \$12,000						
Emergency Medical Service	\$304,344	\$344,557		Donation from Laurel Lake for equipment \$25,000; increased income taxes \$7,000						
Utilities:										
Water	\$314,817	\$313,099	(\$1,718)							
Wastewater	\$103,727	\$117,894	\$14,167							
Electric	\$3,660,713	\$3,534,585	(\$126,128)	Decreased customer sales \$144,000						
Stormwater	\$234,234	\$250,750	\$16,516							
Ellsworth Meadows Golf Course	\$5,162	\$5,876	\$714							
Equipment Reserve (Fleet)	\$167,059	\$211,984	\$44,925	Increased vehicle repairs for Service \$28,000						
Total Revenues	\$6,074,090	\$6,097,173	\$23,083							
Other Operating Fund Cash Balance, January 1	\$19,372,005	\$18,683,684	(\$688,321)							
Total Available - Other Operating Funds	\$25,446,095	\$24,780,857	(\$665,238)							
Expenditures										
Street Maintenance and Repair	\$913,374	\$1,033,574	\$120,200	Increased snow/ice control materials cost \$152,000						
Cemeteries	\$37,520	\$36,548	(\$972)							
Parks	\$241,521	\$240,716	(\$805)							
Cable TV	\$49,529	\$48,918	(\$611)							
Fire Department	\$244,770	\$439,336		Timing of transfer to reserve fund \$200,000						
Emergency Medical Services	\$292,314	\$470,299		Ambulance replacement purchase in 2019 (\$172,000)						
Utilities:										
Water	\$216,528	\$239,060	\$22,532							
Water	\$300,181	\$255,000	and the second second second	Final loan payments made in 2018						
Electric	\$3,797,619	\$3,511,479		Decreased cost of power \$100,000						
Stormwater	\$317,936	\$202,604		Payment on Middleton Rd ditch elimination project in January 2018 (\$142,000)						
	\$165,597	\$202,804		Decreased chemical purchases in 2019 (\$20,000)						
Ellsworth Meadows Golf Course										
Equipment Reserve (Fleet)	\$293,721	\$200,569		Vehicle purchases in 2018 \$140,000 vs. \$0 through Feb 2019						
Total Expenditures	\$6,870,610	\$6,569,498	(\$301,112)							
Month End Other Operating Funds Cash Balance	\$18,575,485	\$18,211,359	(\$364,126)	- 						

Executive Summary - 2019 Budget v. Actual February 2019 Financial Report								
Category	2019 YTD Actual	2019 YTD Budget	2017 Bud. vs. Actual Variance	<u>Comments</u>				
General Fund Revenue Property Taxes	\$652,012	\$652,012	\$0					
Income Taxes	\$3,405,531	\$3,392,432	\$13,099	Increased overall tax collections. See attached Supplemental Schedule				
Local Government Funds	\$70,633	\$65,130	\$5,503					
Kilowatt-Hour Tax	\$116,906	\$121,910	(\$5,004)					
Zoning and Building Fees	\$22,475	\$25,050	(\$2,575)					
Broadband Service	\$111,158	\$91,577	\$19,581					
Fines, Licenses & Permits	\$19,442	\$14,195	\$5,247					
Interest Income	\$92,233	\$79,041	\$13,192					
Transfers In, Advances and Reimb.	\$43,473	\$22,597	\$20,876					
Miscellaneous	\$41,317	\$15,865	\$25,452	Reworks (ie. recycling) grant received in January 2019 (\$22,000)				
Total Revenue	\$4,575,180	\$4,479,810	\$95,370					
General Fund Cash Balance, January 1	\$8,547,832	\$8,547,832	\$0					
Total Available	\$13,123,012	\$13,027,642	\$95,370					
General Fund Expenditures Police County Health District	\$853,435 \$0	\$863,495 \$0	(\$10,060) \$0					
Community Development	\$112,073	\$106,050	\$6,023					
Economic Development	\$30,769	\$38,601	(\$7,832)					
Street Trees and ROW	\$78,412	\$63,030	\$15,382					
RITA Fees	\$102,995	\$83,891	\$19,104					
Mayor & Council	\$29,541	\$28,150	\$1,391					
City Solicitor	\$48,125	\$43,931	\$4,194					
Administration	\$202,797	\$213,198	(\$10,401)					
Finance	\$176,897	\$221,977	A second s	Professional service expenses not yet realized				
Information Services	\$145,132	\$128,562	\$16,570					
Broadband Service	\$98,286	\$108,383	(\$10,097)					
Engineering	\$220,265	\$237,411	(\$17,146)					
Public Properties	\$271,834	\$177,973		Large cul de sac snow removal payments 2019 (\$101,000)				
	\$105,068	\$92,712	\$12,356					
Public Works Administration	\$1,617,924	\$1,617,924	\$0					
Public Works Administration Transfers and Advances Out			\$68,265					
Public Works Administration Transfers and Advances Out Total Expenditures	\$4,093,553	\$4,025,288	\$00,205					
Transfers and Advances Out		\$4,025,288	\$08,205					

City of Hudson Executive Summary - 2019 Budget v. Actual February 2019 Financial Report									
Category	2019 YTD Actual	2019 YTD Budget	2017 Bud. vs. Actual Variance	Comments					
Other Operating Funds:									
<u>Revenue</u> Street Maintenance and Repair	\$550,771	\$562,790	(\$12,019)						
Cemeteries	\$38,151	\$14,613	A CONTRACTOR	Increased property tax advance from Summit County					
Parks	\$366,371	\$350,748	\$15,623						
Cable TV	\$6,530	\$330,748	\$6,113						
Fire Department	\$356,605	\$344,903	\$11,702						
Emergency Medical Service	\$344,557	\$293,297	The state water and the state	Donation from Laurel Lake for equipment \$25,000 not part of original estimated revenue					
Utilities:	\$344,337	\$293,297	\$51,200	Donation from Laurer Lake for equipment \$25,000 not part of original estimated revenue					
Water	\$313,099	\$316,480	(\$3,381)						
Water	\$117,894	\$117,894	(\$5,581)						
Electric	\$3,534,585	\$3,592,261	(\$57,676)						
Stormwater	\$250,750	\$251,753	(\$1,003)						
Ellsworth Meadows Golf Course	\$5,876	\$251,755	\$5,876						
Equipment Reserve (Fleet)	\$211,984	\$146,718		Increased service budget charges for winter					
Total Revenues	\$6,097,173	\$5,991,872	\$105,301						
Other Operating Fund Cash Balance, January 1	\$18,683,684	\$18,683,684	\$0						
Total Available - Other Operating Funds	\$24,780,857	\$24,675,556	\$105,301						
Expenditures	¢1 022 574	\$504 101	\$420.452	Large purchases of salt in 2019 (\$505,000)					
Street Maintenance and Repair	\$1,033,574 \$36,548	\$594,121 \$44,352	(\$7,804)						
Cemeteries Parks	\$30,548	\$268,543	(\$7,804)						
Cable TV	\$48,918	\$208,343	(\$27,827) \$1,690						
Fire Department	\$439,336	\$467,346	(\$28,010)						
Emergency Medical Services	\$470,299	\$467,811	\$2,488						
Utilities:	Ψτ10,299	ψτ07,011	ψ2,700						
Water	\$239,060	\$238,541	\$519						
Wastewater	\$239,000	\$258,541	\$519						
Electric	\$3,511,479	\$3,744,026	(\$232,547)						
Stormwater	\$202,604	\$202,728	(\$124)						
Ellsworth Meadows Golf Course	\$146,395	\$176,620	(\$124)						
Equipment Reserve (Fleet)	\$200,569	\$172,958	\$27,611	Increased repairs, materials and supplies					
Total Expenditures	\$6,569,498	\$6,424,275	\$145,223						
Month End Other Operating Funds Cash Balance		\$18,251,281	(\$39,922)						

#### SUPPLEMENTAL SCHEDULE FOR FEBRUARY 2019 FINANCIAL REPORT

#### **INCOME TAX REVENUE:**

*Income Tax* revenues in the <u>General Fund only</u> are \$96,000 higher through February 2019 vs. February 2018 and \$13,000 above estimate. Through the end of February 2019, Withholding taxes are up 6.3%, Individual taxes are down 4.5% and Net Profit taxes are up 1.5%. Including Parks, Fire, EMS and Hudson Schools, income taxes are up \$138,000 or 3.1%; we estimated a 2.5% increase over 2018.

Our business withholding continues to be above estimate. As noted in the prior year report, there were several large individual estimated tax payments we received in early 2018 (possibly due to tax law changes) that we did not receive in 2019. We have received some net profit payments in 2019 that have offset the refunds we paid out in early 2018. Overall, we are above our estimate and will continue to monitor and report any significant changes.

	2018	% of Total	-	2019	% of Total		\$ Inc/Dec	% Inc/Dec
RITA						3.4		
Withholding	\$ 2,787,154	62.1%	\$	2,962,730	64.1%	\$	175,576	6.3%
Individual	\$ 1,052,025	23.5%	\$	1,004,499	21.7%	\$	(47,526)	-4.5%
Net Profit	\$ 645,404	14.4%	\$	655,227	14.2%	\$	9,823	1.5%
Total RITA	\$ 4,484,583		\$	4,622,456		\$	137,873	3.1%
Total All	\$ 4,484,583	100.0%	\$	4,622,456	100.0%	\$	137,873	3.1%

Broadband S As of	vices - S bruary			or	ŧ
Operating Results	Actual		Budget		/ariance
Customer Sales	\$ 111,158	\$	91,577	\$	19,581
Operating Expenses	\$ (98,286)		(108,383)		10,097
Operating Income (Loss)	\$ 12,872	\$	(16,806)	\$	29,678
<u>Capital Fund (402)</u> January 1, 2019 Balance	\$ 590,444				1
YTD Expenses	\$ (100,641)				
Outstanding Encumbrances	\$ (299,452)				
Remaining Available Capital	\$ 190,351				
Number of Customers	226	As of	Jan 31, 2019		
Number of Customers	 231	As of	Feb 28, 2019		
Increase over prior month	5				

# City of Hudson Bank Report

## Banks: to YDC Demo Note As Of: 1/1/2019 to 2/28/2019

Include Inactive Bank Accounts: No

Bank	Beginning Bal.	MTD Revenue	YTD Revenue	MTD Expense	YTD Expense	YTD Other	Ending Bal.
GENERAL CITY INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance Note	\$103,671.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,671.00
Broadband Services Note	\$3,400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,400,000.00
CASH DRAWER/PETTY CASH	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00
LORAIN NATIONAL BANK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DOLLAR BANK CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Downtown Redevelopment Project Phase II	\$740,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$740,000.00
First Merit CD - ODNR (Brine Well)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
DEAN MAY	\$1,816.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,816.51
PRIMARY CHECKING ACCT	\$7,747,956.08	\$6,268,603.21	\$10,851,373.16	\$4,142,419.41	\$7,706,493.35	(\$3,689,051.93)	\$7,203,783.96
INVESTMENT POOLED MONIES	\$26,698,009.81	\$0.00	\$0.00	\$0.00	\$0.00	\$741,131.96	\$27,439,141.77
CD INVESTMENTS	\$1,750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,750,000.00
FIRE AND EMS SERVICE AWARDS	\$238,158.01	\$302.61	\$592.30	\$0.00	\$0.00	\$0.00	\$238,750.31
Payroll - Huntington	\$0.00	\$0.00	\$0.00	\$1,398,000.47	\$2,947,919.97	\$2,947,919.97	\$0.00
YDC Demo Note	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:	\$40,686,011.41	\$6,268,905.82	\$10,851,965.46	\$5,540,419.88	\$10,654,413.32	\$0.00	\$40,883,563.55

#### BANK RECONCILIATION February-19

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HUNTINGTON SWEEP TOTAL HUNTINGTON BANK BAL DEPOSIT ON STMT-NOT BOOKS-UB SWEEP NTEREST payrol bark res- outstanding lens QUISTANDING CHECKS-HUNTINGTON (81,484 20 WGO THE SAMPS - point Much 20 WGO THE SAMP Fees 226 BAG Anthree - outstanding lens QUISTANDING CHECKS HUNTINGTON (20 WGO THE SAMP Fees 226 BAG Anthree Fees 226 BAG Anthree Ausside (Timing) (155 TOTAL ADJUSTMENTS TO BANK BALANCE UNRECONCILED DOOK BALANCE BOOK BALANCE DOOK B		
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CUTSTANDING CHECKS-HUNTINGTON     (551,487       1/28 Regular Deposit     (50,000       1/28 Regular Deposit     (50,000       2/26 EMS Antiber Frees double pool     380       2/26 EMS Antiber Frees double pool     1.87       2/28 Check#1 32038 volded & reissued (Timing)     (155       BOOK BALANCE     (161,512       UNRECONCILED     7,203,785       UNRECONCILED     7,203,785       UNRECONCILED     7,203,785       UNRECONCILED     20,000       UNRECONCILED     20,000       Store Parkment PostEro FolLowing MONTH     20,000       UNRECONCILED     20,000       BOOK BALANCE     228,750       UNRECONCILED     20,000       MES GENERAL INVESTMENTS     227,459,141       BALANCE FER BANK     227,439,141       UNRECONCILED     20,000       MURECONCILED     20,000       MES GENERAL INVESTMENTS     1,750,000       BALANCE FER BANK     1,760,000       UNRECONCILED     1,750,000       UNRECONCILED     1,750,000       UNRECONCILED     1,750,000       BOOK BALANCE     1,750,000       <	0.00	
1/28 Regular Deposit       (20,000)         28 WW CD Transfer - posted March       (19,15,192)         282 Rowell Statissued (Traing)       (15,192)         TOTAL ADJUSTMENTS TO BANK BALANCE       (19,15,192)         BOOK BALANCE       (7,203,782)         UNRECONCILED       7,203,782         OUTSTANDING CHECKS (BANK FEES)       (20,000)         QUINECONCILED       7,203,783         OUTSTANDING CHECKS (BANK FEES)       (20,000)         QUINECONCILED       7,203,783         DURECONCILED       20,000         QUINECONCILED       7,203,783         DURECONCILED       20,000         MBS GENERAL INVESTMENTS       238,750         QUINECONCILED       228,750         BOOK BALANCE       228,750         DUNECONCILED       228,750         DUNECONCILED       228,750         DUNECONCILED       228,750         DOOK BALANCE       228,750         DON BALANCE       228,750         DUNECONCILED       228,751	(85,780.65)	PAYROLL
28 NW CD Transfer - posted March       (26,000)         28 W BB double post       388         228 SZB 628 CB TEE SNAP fees       1,88         228 Check# 13258 wided & relesued (Timing)       (195,132         TOTAL ADJUSTMENTS TO BANK BALANCE       (191,513         ADJUSTED BANK BALANCE       7,203,785         UNRECONCILED       7,003,785         BOOK BALANCE       7,203,785         UNRECONCILED       200         NORTHWEST SAVINGS FIRE/EMS       238,023         BALANCE PER BANK       238,023         UNRECONCILED       200         NORTHWEST SAVINGS FIRE/EMS       238,023         BALANCE PER BANK       238,750         DONS TRALANCE       238,750         DURECONCILED       238,750         DONG BALANCE       27,439,141         BALANCE PER BANK       27,439,141         DONG BALANCE       27,439,141         DUNRECONCILED       0         DONG BALANCE       27,439,141         DUNRECONCILED       0         DOLOWING MONTH       0	(361,490.64)	
26 VEB double post     98 VEB double post     1,988       225 EMS Ambiense Fees double post     1,989       226 AD2 SUBSTICE SAVINGS FIREEUS     1,989       227 Charles ADJUSTMENTS TO BANK BALANCE     (1915,152       ADJUSTED BANK BALANCE     7,203,785       BOOK BALANCE     7,203,785       UNRECONCILED     7,203,785       OUTTAL ADJUSTMENTS TO BANK BALANCE     239,022       UNRECONCILED     7,203,785       OUTTAL ADJUSTMENTS TO BANK BALANCE     239,022       UNRECONCILED     7,203,785       OUTTAL ADJUSTMENTS TO BANK BALANCE     239,022       UNRECONCILED     238,756       UNRECONCILED     249,494       MDR GENERAL INVESTMENTS     27,439,441       BOOK BALANCE     27,439,441       UNRECONCILED     27,439,441       BOOK BALANCE     27,439,441       UNRECONCILED     0       MDR GENERAR BALANCE     27,439,441       UNRECONCILED     0       MORGAN BANK CD INVESTMENTS     27,439,441       BALANC	(5.00)	
222 ENS Ambuinno Fees double post     1,985       2228 Z28 228 CHeck# 132839 volded & relesued (Timing)     (155       223 Check# 132839 volded & relesued (Timing)     (155       TOTAL ADJUSTMENTS TO BANK BALANCE     (201,52)       BOOK BALANCE     7,203,785       UNRECONCILED     7,203,785       NORTHWEST SAVINGS FIRE/EMS     239,023       BALANCE PER BANK     239,023       OUTSTANDING CHECKS BANK FEES     239,750       POK BALANCE     238,750       POK BALANCE     238,750       POK BALANCE     238,750       POK BALANCE     238,750       POK BALANCE     228,750       POK BALANCE     227,439,141       POK BALANCE     27,439,141       POK BALANCE     27,439,141       POK BALANCE     27,439,143       POK BALANCE     27,439,143       POK PER PORT     0       POK BALANCE     1,500,000       POK BALANCE     27,439,143       POK BALANCE     27,439,143       POK BALANCE     1,500,000       POK BALANCE     1,500,000       POK BALANCE     1,760,000       POK BALANCE     1,75	(250,000.00) 390.20	
222 Check# 132839 voided & reissued (Timing)       (155         TOTAL ADJUSTMENTS TO BANK BALANCE       (195,132         ADUSTED BANK BALANCE       7,203,782         BOOK BALANCE       7,203,782         UNRECONCILED       7,203,782         BALANCE PER BANK       29,023         CHECKS POSTED THE FOLLOWING MONTH       0         DIFERST POSTED FOLLOWING MONTH       0         DIFERST POSTED FOLLOWING MONTH       277         ADJUSTED BANK BALANCE       238,756         DINRECONCILED       24,49,414         MBS GENERAL INVESTMENTS       27,439,414         BALANCE PER BANK       27,439,414         UNRECONCILED       27,439,414         UNRECONCILED       27,439,414         UNRECONCILED       27,439,414         UNRECONCILED       27,439,414         UNRECONCILED       27,439,414         UNRECONCILED       1,500,000         DOK BALANCE       1,760,000         UNRECONCILED       1	1,899.14	
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STOP PAYMENT POSTED FOLLOWING MONTH       272         ADJUSTED BANK BALANCE       238,750         BOOK BALANCE       238,750         UNRECONCILED       30         MES GENERAL INVESTMENTS       27,439,141         BALANCE PER BANK       27,439,141         BOOK BALANCE       27,439,141         UNRECONCILED       0         DOWNER CONCILED       0         BALANCE PER BANK       1,500,000         POSTING ERROR       0         CO IN TRANSFER TO HUNTINGTON       (250,000         INTEREST POSTED FOLLOWING MONTH       0         BOOK BALANCE       1,750,000         BOOK BALANCE       1,750,000         INTEREST POSTED FOLLOWING MONTH       0         DUNRECONCILED       5,000         BOOK BALANCE       5,000         UNRECONCILED       5,000         BOOK BALANCE       5,000         UNRECONCILED       <	0.00	
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UNRECONCILED 000000000000000000000000000000000000	238,750.31	1
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AUJUSTED DAINT DALANCE 3,400,000	0.00	
	3,400,000.00	
	3,400,000.00	
UNRECONCILED 0.	0.00	

EMS AMBULANCE NOTE		
BALANCE PER BANK	103,671.00	
OUTSTANDING CHECKS	0.00	1
BANK CHECK IN TRANSIT	0.00	/
INTEREST POSTED FOLLOWING MONTH	0.00	
ADJUSTED BANK BALANCE	103,671.00	
BOOK BALANCE	103,671.00	
UNRECONCILED	0.00	

BALA OUTS BANK INTEF	NTOWN REDEVELOPMENT PROJECT PHASE II NOTE NCE PER BANK ITANDING CHECKS COHECK IN TRANSIT REST POSTED FOLLOWING MONTH STED BANK BALANCE	740,000.00 0.00 0.00 0.00 740,000.00	1
	K BALANCE CONCILED	740,000.00 0.00	

CASH/CHANGE DRAWERS FIRST MERIT DEAN MAY	1,400.00 1,816.51	
TOTAL BOOK BALANCE	40,883,563.55	-
TOTAL BANK BALANCE	40,883,563.55	
UNRECONCILED	0.00	

Angla/2019

#### **Utility Billing Delinquency Report**

	Dec-17	Jan-18	Feb-18	Mar-18
				<b>*</b> 10 000 00
30 DAYS - ACTIVE ACCOUNTS	\$55,175.41	Not Available	Not Available	\$42,866.96
60 DAYS - ACTIVE ACCOUNTS	\$6,751.75	Not Available	Not Available	\$4,994.01
90 DAYS - ACTIVE ACCOUNTS	\$2,890.80	Not Available	Not Available	\$4,000.51
ACCOUNTS RECENTLY CLOSED (1)	\$5,383.95	\$7,424.97	\$7,424.97	\$2,576.12
ACCOUNTS CERTIFIED TO THE COUNTY	\$185,524.42	\$185,524.42	\$185,524.42	\$185,524.42
ACCOUNTS SENT TO COLLECTIONS	\$59,442.22	\$59,292.40	\$59,292.40	\$62,061.51
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$315,168.55	\$252,241.79	\$252,241.79	\$302,023.53
	Apr-18	May-18	Jun-18	Jul-18
30 DAYS - ACTIVE ACCOUNTS	\$53,225.93	\$37,695.57	\$42,040.22	\$29,834.07
60 DAYS - ACTIVE ACCOUNTS	\$20,834.93	\$9,241.26	\$3,429.02	\$2,122.10
90 DAYS - ACTIVE ACCOUNTS	\$3,343.62	\$6,325.71	\$2,765.31	\$1,005.70
ACCOUNTS RECENTLY CLOSED (1)	\$2,721.22	\$2,721.22	\$8,925.85	\$7,496.73
ACCOUNTS CERTIFIED TO THE COUNTY	\$74,285.57	\$75,389.22	\$75,285.43	\$75,285.43
ACCOUNTS SENT TO COLLECTIONS	\$64,285.53	\$64,144.21	\$22,020.41	\$22,157.43
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$218,696.80	\$195,517.19	\$154,466.24	\$137,901.46
	Aug-18	Sep-18	Oct-18	Nov-18
		<b>A</b> 40.554.55	<b>AD ( 755 25</b>	000 500 05
30 DAYS - ACTIVE ACCOUNTS	\$34,726.64	\$16,351.00	\$24,598.08	\$30,589.03
60 DAYS - ACTIVE ACCOUNTS	\$1,630.36	\$609.56	\$626.53	\$954.01
90 DAYS - ACTIVE ACCOUNTS	\$1,388.28	\$595.13	\$47.12	\$217.94
ACCOUNTS RECENTLY CLOSED (1)	\$7,580.29	\$4,161.15	\$3,935.59	\$4,837.63
ACCOUNTS CERTIFIED TO THE COUNTY	\$75,285.43	\$88,459.21	\$88,046.84	\$88,046.84
ACCOUNTS SENT TO COLLECTIONS	\$22,007.43	\$25,643.51	\$25,643.51	\$25,643.51
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$142,618.43	\$135,819.56	\$142,897.67	\$150,288.96
	Dec-18	Jan-19	Feb-19	
30 DAYS - ACTIVE ACCOUNTS	\$33,067.10	\$30,997.59	\$27,730.22	
60 DAYS - ACTIVE ACCOUNTS	\$4,228.98	\$5,858.78	\$6,165.39	
90 DAYS - ACTIVE ACCOUNTS	\$419.26	\$1,656.93	\$3,529.26	
ACCOUNTS RECENTLY CLOSED (1)	\$3,856.81	\$3,839.07	\$3,019.47	
ACCOUNTS CERTIFIED TO THE COUNTY	\$88,046.84	\$88,046.84	\$88,046.84	
ACCOUNTS SENT TO COLLECTIONS	\$27,101.15	\$26,994.64	\$26,871.15	
TOTAL UTILITY BILLING DELINQUENT AMOUNT	\$156,720.14	\$157,393.85	\$155,362.33	
Delinquent Account Breakdown				
Docidential	<u>\$0 - \$500</u>	<u> \$500 - \$1,000</u>	<u> \$1,001 - \$2,000</u>	>\$2,000
	~ ~ ~		-	~
60 DAYS - ACTIVE ACCOUNTS	64	1	0	0
90 DAYS - ACTIVE ACCOUNTS	23	1	0	0
ACCOUNTS RECENTLY CLOSED	12	2	0	0
ACCOUNTS CERTIFIED TO THE COUNTY	34	13	1	0
ACCOUNTS SENT TO COLLECTIONS	46	9	2	0
Businesses				
60 DAYS - ACTIVE ACCOUNTS	7	0	0	0
90 DAYS - ACTIVE ACCOUNTS	0	0	0	0
ACCOUNTS RECENTLY CLOSED	7	0	0	0
ACCOUNTS CERTIFIED TO THE COUNTY	0	1	0	2
ACCOUNTS SENT TO COLLECTIONS	6	1	2	1
TOTAL YEAR TO DATE ACCOUNT WRITE-OFF'S	\$19.32	(2)		

YEAR TO DATE COLLECTION COMPANY RECEIPTS \$1,061.80

(1) "ACCOUNTS RECENTLY CLOSED" - accounts that have been closed and City staff is attempting to collect the balance due. If City staff is unable to collect on the account, it is turned over to a collection agency to pursue. The large increase for April 2017 was due to a large commercial company that recently closed. Staff is working with the building owners on a payment arrangement for the balance due.

(2) "TOTAL YEAR TO DATE ACCOUNT WRITE-OFF'S" - Include accounts or amounts written off due to uncollectability, bankruptcy, or collection company fees.