

**General Fund
April 30, 2018**

2018 Monthly Budget Amount	2018 Monthly Actual Amount	2018 YTD Budget	2018 YTD Actual	2017 YTD Actual	2016 YTD Actual	2015 YTD Actual
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Beginning Balance, 1/1/18

\$ 4,729,271

Revenues

General Revenues

Property Tax	814	2,698	815,318	864,056	799,919	809,938	813,359
Income Tax	733,624	760,278	3,362,112	3,391,274	3,149,704	3,381,108	2,404,235
Admissions Tax	5,483	5,959	89,736	30,289	83,651	15,586	17,106
Hotel/Motel Tax	14,712	20,978	63,294	66,958	57,349	46,928	40,901
Local Government Funds	25,696	25,099	128,114	125,103	126,353	130,256	138,838
Other State Levied Monies	91,724	87,703	93,057	88,911	89,785	90,573	92,073
Cable Franchise Fees	-	-	99,898	86,233	94,276	96,198	95,937
Liquor/Beer Permits	-	-	1,006	7,286	986	2,307	280
State Patrol Fines	-	-	806	3,645	892	3,975	3,670
Unclaimed Funds	-	-	-	-	-	-	-
Public Vendor Licenses	612	-	1,194	-	1,950	1,350	-
Tax Abatement Monitoring Fees	3,346	5,249	4,000	5,249	3,059	4,470	6,915
Sale of Property	-	-	-	1,465	-	1	42,346
Interest	15,378	17,408	49,280	59,134	44,682	41,233	38,544
Rental Income	3,990	-	9,224	20,321	210,385	16,759	16,277
Donations	-	-	-	-	120	25	-
Refunds / Reimbursements	-	-	283	-	827	304	142,420
	895,380	925,371	4,717,323	4,749,922	4,663,937	4,641,011	3,852,902

Division / Department Revenues

Police Department	48,117	31,668	122,242	86,200	102,297	130,895	86,631
Police/Fire Marine Patrol	32	125	1,129	10,625	875	1,025	6,025
Fire Department	72,031	71,059	327,437	333,549	333,857	292,417	270,011
Oakland Cemetery	10,327	9,728	33,523	54,318	32,328	35,775	33,850
Community Development	4,094	19,170	37,405	41,853	39,700	45,274	9,235
Building Division	37,120	105,569	172,609	192,302	143,164	91,638	73,652
Horticultural Services	1,020	3,011	16,140	12,936	12,123	23,816	10,731
City Manager/Finance/HR	747	515	1,496	1,168	1,048	1,643	654
Data Processing Center	1,810	1,310	10,521	9,856	10,330	10,173	24,041
Law Department	-	83	12,385	9,625	9,374	1,669	2,988
City Commission	-	-	-	-	-	-	-
Municipal Court	80,834	65,857	288,696	322,604	281,692	295,593	245,001
Building Maintenance	-	-	-	-	-	-	495
Engineering	1,894	1,631	11,949	5,981	6,530	6,120	3,320
Mechanic Department	3,709	411	7,359	6,297	6,196	7,443	3,984
	261,737	310,139	1,042,893	1,087,313	979,514	943,481	770,618

Total General Fund Revenues

1,157,118 1,235,510 5,760,217 5,837,235 5,643,451 5,584,491 4,623,520

General Fund Expenses

Wages/Fringes	1,130,415	1,118,720	5,229,082	4,938,599	4,871,858	4,580,367	3,838,403
Travel & Training	2,826	2,182	23,455	12,973	10,335	11,872	9,442
Contractual Services	136,430	180,158	817,311	889,786	757,883	678,278	776,182
Supplies & Materials	54,793	46,904	217,890	171,204	183,546	160,873	165,084
Major Expendable	53	6,241	4,066	23,257	1,694	5,235	8,547
Transfers / Other	842,327	944,991	1,129,092	1,324,808	1,144,206	1,022,819	1,006,696
Total General Fund Expenses	2,166,844	2,299,195	7,420,896	7,360,628	6,969,521	6,459,443	5,804,354

Net Gain / (Loss)

(1,009,727) (1,063,685) (1,660,679) (1,523,393) (1,326,070) (874,952) (1,180,834)

Ending Cash Balance, 4/30/18

\$ 3,205,878

GENERAL FUND UNEXPENDED BALANCE
(does not include outstanding encumbrances at month end)

	2018	2017	2016	2015	2014	2013	2012	2011
January	4,739,657	4,697,723	4,261,014	3,867,093	3,836,274	3,367,344	3,123,288	3,046,316
February	4,187,047	3,814,454	3,534,655	2,965,660	3,303,250	2,606,577	2,641,057	2,609,479
March	4,269,563	3,955,833	4,440,406	3,665,316	3,937,644	2,960,539	3,274,537	3,033,098
April	3,205,878	3,161,359	3,295,072	3,023,451	3,665,480	3,113,209	2,895,689	2,985,718
May		3,727,564	3,123,779	2,899,190	3,172,343	2,584,626	2,731,142	2,629,714
June		3,683,365	3,642,254	3,012,283	3,238,672	2,886,615	2,226,701	2,525,712
July		4,087,596	4,121,139	3,401,724	3,564,211	3,301,788	2,501,314	2,244,085
August		6,080,872	6,309,067	5,109,586	5,393,377	5,092,355	4,298,200	3,964,579
September		6,578,160	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799
October		6,385,146	6,881,846	6,193,657	5,301,930	5,965,413	4,922,533	4,923,072
November		6,311,439	6,924,337	5,766,373	5,137,943	5,622,682	4,247,075	4,812,198
December		4,729,271	4,487,428	4,170,024	4,204,284	4,227,678	3,706,372	3,617,383

WATER FUND - 2015

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,952,242	108,924	4,843,318
February	5,057,109	89,653	4,967,456
March	5,066,118	105,301	4,960,818
April	5,009,168	155,603	4,853,565
May	4,839,034	195,272	4,643,763
June	5,106,261	147,540	4,958,721
July	4,260,600	127,987	4,132,613
August	4,449,277	138,575	4,310,701
September	4,651,709	121,260	4,530,449
October	4,598,771	127,948	4,470,823
November	4,712,122	129,996	4,582,126
December	4,656,198	22,244	4,633,954

SEWER FUND - 2015

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	2,843,787	179,511	2,664,276
February	2,731,995	171,595	2,560,401
March	2,824,899	254,163	2,570,736
April	2,725,420	331,911	2,393,509
May	2,712,465	366,032	2,346,433
June	2,892,884	325,462	2,567,422
July	1,949,867	345,292	1,604,574
August	1,829,068	329,465	1,499,602
September	2,233,605	327,409	1,906,196
October	2,503,027	310,666	2,192,362
November	2,702,944	274,065	2,428,879
December	2,437,511	6,980	2,430,531

WATER FUND - 2016

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	3,653,934	101,485	3,552,449
February	3,736,992	96,988	3,640,003
March	3,840,177	107,352	3,732,825
April	3,768,493	128,529	3,639,964
May	4,285,884	130,168	4,155,716
June	4,298,293	125,695	4,172,598
July	3,743,049	144,509	3,598,540
August	4,128,832	144,296	3,984,536
September	4,101,367	143,605	3,957,762
October	4,598,300	131,104	4,467,196
November	5,095,899	105,748	4,990,151
December	5,002,534	819	5,001,715

SEWER FUND - 2016

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	1,056,800	271,223	785,577
February	1,376,124	291,964	1,084,160
March	1,939,525	300,022	1,639,503
April	1,980,855	305,042	1,675,813
May	2,328,147	334,158	1,993,989
June	2,656,421	339,174	2,317,247
July	1,876,857	1,029,705	847,151
August	2,515,127	352,724	2,162,403
September	2,961,462	605,866	2,355,596
October	3,737,926	367,097	3,370,829
November	4,059,303	350,558	3,708,744
December	3,794,919	819	3,794,100

WATER FUND - 2017

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,275,877	155,077	4,120,800
February	4,351,423	142,239	4,209,185
March	3,876,252	165,684	3,710,568
April	4,272,671	171,177	4,101,494
May	4,530,837	297,310	4,233,527
June	4,364,038	288,302	4,075,736
July	4,154,129	267,161	3,886,968
August	4,236,075	272,616	3,963,459
September	4,932,878	129,443	4,803,435
October	5,088,044	183,047	4,904,998
November	5,412,644	488,303	4,924,341
December	5,331,949	-	5,331,949

SEWER FUND - 2017

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	2,719,731	221,571	2,498,161
February	2,613,862	211,363	2,402,499
March	3,072,019	301,622	2,770,397
April	2,753,071	759,641	1,993,430
May	3,053,595	848,920	2,204,675
June	3,377,380	863,545	2,513,835
July	2,730,239	856,393	1,873,846
August	3,538,466	755,593	2,782,872
September	4,133,009	576,706	3,556,303
October	4,945,294	633,610	4,311,685
November	5,221,985	656,160	4,565,825
December	5,420,235	-	5,420,235

WATER FUND - 2018

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,712,095	149,890	4,562,205
February	4,932,525	209,876	4,722,648
March	4,963,348	195,149	4,768,199
April	4,795,143	204,273	4,590,870
May			
June			
July			
August			
September			
October			
November			
December			

SEWER FUND - 2018

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,292,482	219,003	4,073,479
February	4,653,609	293,262	4,360,347
March	4,708,018	297,073	4,410,945
April	5,284,367	304,600	4,979,768
May			
June			
July			
August			
September			
October			
November			
December			

General Fund –April 30, 2018 Report (Cash Basis Information)

Revenues:

Total 2018 YTD actual General Fund revenues are \$5,837,235, compared with \$5,643,451 at April 2017. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$3,391,274 and the 2017 YTD amount was \$3,149,704.
- **Admissions taxes** – The 2018 YTD amount is \$30,289 and the 2017 YTD amount was \$83,651. 2017 was higher due to a timing issue with one of the payments.
- **Hotel/motel taxes** - The 2018 YTD amount is \$66,958 and the 2017 YTD amount was \$57,349.

Expenses:

Total 2018 YTD actual General Fund expenses are up about 5.6% compared to actual amounts at April 2017.

Cash Balance:

The ending cash balance in the General Fund is \$3,205,878. The cash balance history page attached to this report contains further information on cash balance trends in the General Fund.

Full-Time Employees (does not include elected officials):

April 2018 - 246	March 2018 - 243	February 2018 - 246	January 2018 – 245	December 2017 – 247
December 2016 – 239	December 2015- 225	December 2014 - 211	December 2013 - 212	December 2012 - 215
December 2011 - 220	December 2010 - 216	December 2009 - 241	December 2008 - 252	December 2007 - 253
December 2006 - 260	December 2005 - 266	December 2004 - 280	December 2003 - 291	

Assumptions Used on Monthly and YTD Budget Amounts:

To calculate the YTD budget amount, we determined what percentage of revenue/expense by line item was received / expended cumulatively through April compared with what was received / expended in total for the 2017 year. This percentage was then applied to the total 2018 budget amount to generate the estimated “YTD Budget” amount.

Similarly, to calculate the Monthly Budget Amount, we determined what percentage of revenue/expense by line item was received / expended just in the month of April compared with what was received / expended in total for the 2017 year. This percentage was then applied to the total 2018 budget amount to generate an estimated “Monthly Budget” amount.

Payroll Stabilization Fund Balance: \$484,707.75

FULL-TIME EMPLOYEES

	Apr-18	Mar-18	Feb-18	Jan-18	Dec-17	Nov-17	Oct-17	Sep-17	Aug-17	Jul-17	Jun-17	May-17	Apr-17	Mar-17	Feb-17	Jan-17	Dec-16	Dec-15	Dec-14	Dec-13
Police Patrol	48	48	48	48	48	48	47	47	46	46	43	44	45	45	45	46	47	47	46	45
Police Records	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
Fire	48	48	48	48	48	48	48	48	47	47	47	47	47	47	47	45	48	48	48	53
Cemetery	3	3	3	3	3	3	3	3	3	3	3	2	3	2	2	2	2	2	2	2
Recreation	4	3	4	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
Community Dev	16	16	16	16	16	16	16	16	15	15	15	16	16	16	15	15	16	10	6	7
Building Dept	4	4	3	3	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4
Hort Services	10	10	10	10	10	10	10	10	10	10	10	10	9	9	9	9	9	9	8	7
Customer Acct Office	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3
BIWW	15	15	15	15	15	15	15	15	14	14	15	15	14	14	14	14	14	12	13	12
Water Distribution	9	9	10	10	10	10	10	10	10	10	10	10	9	9	9	10	10	10	9	8
Water Pollution Control Plant	18	17	17	17	17	17	17	18	18	17	16	15	16	16	16	16	17	16	15	15
Sewer Maintenance	11	10	10	11	11	11	10	10	10	11	10	11	10	10	9	9	9	10	9	9
Street Dept	10	10	10	10	10	11	10	10	9	9	9	9	10	11	11	11	11	11	11	10
City Manager	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	1	1
HR / IT	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	2	2
Finance / Tax	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Law	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Commissioners / Clerk	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Courts (not including Judge)	12	12	12	12	12	12	12	12	13	13	13	13	13	13	13	13	13	13	13	12
Building Maintenance/Pub Srv	5	4	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	2	2
Engineer	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	7	7	5	4	8
Traffic	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Fleet Maintenance	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
	246	243	246	245	247	248	245	246	241	241	236	237	236	236	233	234	239	225	211	212