

**General Fund
March 31, 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	813,426	858,592	814,504	861,357	799,120	809,023	810,906
Income Tax	709,223	749,445	2,628,489	2,630,996	2,462,428	2,659,901	1,781,580
Admissions Tax	5,103	4,233	84,253	24,330	78,539	10,715	10,936
Hotel/Motel Tax	21,834	17,642	48,582	45,980	44,019	31,812	29,676
Estate Tax	-	-	-	-	-	-	-
Local Government Funds	28,710	27,984	102,419	100,004	101,010	102,600	108,021
Other State Levied Monies	-	-	1,333	1,208	1,286	1,504	1,396
Cable Franchise Fees	-	-	99,898	86,233	94,276	96,198	95,937
Liquor/Beer Permits	1,006	7,286	1,006	7,286	986	2,307	280
State Patrol Fines	-	1,245	806	3,645	892	2,577	2,718
Unclaimed Funds	-	-	-	-	-	-	-
Public Vendor Licenses	582	-	582	-	950	850	-
Tax Abatement Monitoring Fees	654	-	654	-	500	1,400	1,500
Sale of Property	-	1,465	-	1,465	-	1	41,740
Interest	22,135	26,361	33,901	41,726	30,738	40,721	38,416
Rental Income	4,197	13,026	5,234	20,321	6,916	15,571	15,277
Donations	-	-	-	-	120	25	-
Refunds / Reimbursements	244	-	283	-	827	379	51,494
	1,607,113	1,707,279	3,821,943	3,824,550	3,622,609	3,775,585	2,989,878

Division / Department Revenues

Police Department	25,123	9,966	74,124	54,532	62,030	76,401	46,283
Police/Fire Marine Patrol	161	75	1,097	10,500	850	1,000	6,000
Fire Department	106,170	75,809	255,406	262,490	260,414	241,745	204,749
Oakland Cemetery	12,813	7,876	23,196	44,590	22,369	28,089	22,905
Community Development	14,281	1,120	33,311	22,682	35,355	29,234	7,020
Building Division	56,384	20,410	135,489	86,733	112,376	65,069	61,838
Horticultural Services	2,404	756	15,120	9,925	11,356	11,518	9,508
City Manager/Finance/HR	-	-	749	653	524	1,070	654
Data Processing Center	3,095	4,147	8,711	8,545	8,553	8,959	8,943
Law Department	12,246	83	12,385	9,541	9,374	1,629	-
City Commission	-	-	-	-	-	-	-
Municipal Court	81,763	79,985	207,862	256,747	202,819	268,612	174,126
Building Maintenance	-	-	-	-	-	-	495
Engineering	4,858	2,705	10,055	4,350	5,495	5,430	2,590
Mechanic Department	-	110	3,650	5,886	3,073	4,483	3,305
	319,299	203,042	781,156	777,174	734,589	743,238	548,418
Total General Fund Revenues	1,926,412	1,910,321	4,603,099	4,601,725	4,357,198	4,518,823	3,538,296

General Fund Expenses

Wages/Fringes	1,542,272	1,399,300	4,098,667	3,819,879	3,818,667	3,252,991	2,925,690
Travel & Training	7,096	5,465	20,629	10,791	9,090	11,155	7,928
Contractual Services	190,866	224,427	680,881	709,628	631,373	573,949	637,182
Supplies & Materials	56,741	32,963	163,097	124,300	137,389	99,082	112,916
Major Expendable	4,013	17,017	4,013	17,017	1,672	5,235	8,547
Transfers / Other	36,090	148,633	286,765	379,818	290,604	306,028	385,002
Total General Fund Expenses	1,837,076	1,827,805	5,254,052	5,061,433	4,888,794	4,248,441	4,077,265
Net Gain / (Loss)	89,336	82,516	(650,952)	(459,708)	(531,596)	270,382	(538,969)

Ending Cash Balance, 3/31/18

\$ 4,269,563

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		3,161,359	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			
May			
June			
July			
August			
September			

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			
May			
June			
July			
August			
September			

General Fund –March 31, 2018 Report (Cash Basis Information)

Revenues:

Total 2018 YTD actual General Fund revenues are \$4,601,725, compared with \$4,357,198 at March 2017. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$2,630,996 and the 2017 YTD amount was \$2,462,428.
- **Admissions taxes** – The 2018 YTD amount is \$24,330 and the 2017 YTD amount was \$78,539. 2017 was higher due to a timing issue with one of the payments.
- **Hotel/motel taxes** - The 2018 YTD amount is \$45,980 and the 2017 YTD amount was \$44,019.

Expenses:

Total 2018 YTD actual General Fund expenses are up about 3.5% compared to actual amounts at March 2017.

Cash Balance:

The ending cash balance in the General Fund is \$4,269,563. 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):

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 March 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 March 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

	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	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
Fire	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	2	3	2	2	2	2	2	2	2
Recreation	3	4	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
Community Dev	16	16	16	16	16	16	16	15	15	15	16	16	16	15	15	16	10	6	7
Building Dept	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	9	9	9	9	9	8	7	7
Customer Acct Office	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	14	14	15	15	14	14	14	14	14	12	13	12
Water Distribution	9	10	10	10	10	10	10	10	10	10	10	9	9	9	10	10	10	9	8
Water Pollution Control Plant	17	17	17	17	17	17	18	18	17	16	15	16	16	16	16	17	16	15	15
Sewer Maintenance	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	11	10	10	9	9	9	9	9	10	11	11	11	11	11	10
City Manager	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	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
Law	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
Courts (not including Judge)	12	12	12	12	12	12	12	13	13	13	13	13	13	13	13	13	13	13	12
Building Maintenance/Pub Srv	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	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
Fleet Maintenance	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
	243	246	245	247	248	245	246	241	241	236	237	236	236	233	234	239	225	211	212