

**General Fund  
March 31, 2019**

2019 Monthly Budget Amount	2019 Monthly Actual Amount	2019 YTD Budget	2019 YTD Actual	2018 YTD Actual	2017 YTD Actual	2016 YTD Actual
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**Beginning Balance, 1/1/19**

**\$ 4,874,829**

**Revenues**

**General Revenues**

Property Tax	873,535	854,532	876,349	855,960	861,357	799,120	809,023
Income Tax	780,352	757,343	2,739,497	2,394,033	2,630,996	2,462,428	2,659,901
Admissions Tax	4,689	3,791	26,951	6,777	24,330	78,539	10,715
Lodging Tax	18,983	4,637	49,476	33,465	45,980	44,019	31,812
Local Government Funds	28,398	28,311	101,484	99,753	100,004	101,010	102,600
Other State Levied Monies	-	-	1,265	1,210	1,208	1,286	1,504
Cable Franchise Fees	-	-	97,321	85,839	86,233	94,276	96,198
Liquor/Beer Permits	6,999	-	6,999	2,853	7,286	986	2,307
State Patrol Fines	1,262	1,202	3,694	3,404	3,645	892	2,577
Unclaimed Funds	-	-	-	-	-	-	-
Public Vendor Licenses	-	-	-	-	-	950	850
Tax Abatement Monitoring Fees	-	2,287	-	2,287	-	500	1,400
Sale of Property	3,000	-	3,000	-	1,465	-	1
Interest	27,144	43,154	42,966	92,646	41,726	30,738	40,721
Rental Income	16,301	13,026	25,430	14,958	20,321	6,916	15,571
Donations	-	-	-	-	-	120	25
Refunds / Reimbursements	-	18,104	-	18,659	-	827	379
	1,760,664	1,726,388	3,974,432	3,611,843	3,824,550	3,622,609	3,775,585

**Division / Department Revenues**

Police Department	12,655	13,865	69,241	61,360	54,532	62,030	76,401
Police/Fire Marine Patrol	85	50	11,837	10,550	10,500	850	1,000
Fire Department	76,218	108,543	263,906	287,771	262,490	260,414	241,745
Oakland Cemetery	8,031	8,024	45,471	26,232	44,590	22,369	28,089
Community Development	1,359	3,502	27,529	25,594	22,682	35,355	29,234
Building Division	20,861	10,636	88,652	61,077	86,733	112,376	65,069
Horticultural Services	656	640	8,617	16,746	9,925	11,356	11,518
City Manager/Finance/HR	-	-	1,751	373	653	524	1,070
Data Processing Center	6,595	1,778	13,590	5,478	8,545	8,553	8,959
Law Department	105	81	11,987	245	9,541	9,374	1,629
City Commission	-	-	-	-	-	-	-
Municipal Court	88,995	93,894	285,670	261,674	256,747	202,819	268,612
Building Maintenance	-	-	-	-	-	-	-
Engineering	4,053	1,360	6,518	4,394	4,350	5,495	5,430
Mechanic Department	152	-	8,129	5,859	5,886	3,073	4,483
	219,766	242,371	842,898	767,352	777,174	734,589	743,238

Total General Fund Revenues 1,980,430 1,968,759 4,817,330 4,379,195 4,601,725 4,357,198 4,518,823

**General Fund Expenses**

Wages/Fringes	1,564,320	1,510,357	4,270,359	3,949,434	3,819,879	3,818,667	3,252,991
Travel & Training	9,467	3,080	18,692	7,735	10,791	9,090	11,155
Contractual Services	249,139	165,168	787,766	632,988	709,628	631,373	573,949
Supplies & Materials	44,426	11,241	167,522	95,490	124,300	137,389	99,082
Major Expendable	41,306	6,251	41,306	17,080	17,017	1,672	5,235
Transfers / Other	130,209	73,333	332,737	536,452	379,818	290,604	306,028
Total General Fund Expenses	2,038,866	1,769,429	5,618,382	5,239,179	5,061,433	4,888,794	4,248,441

Net Gain / (Loss) (58,435) 199,329 (801,053) (859,983) (459,708) (531,596) 270,382

**Ending Cash Balance, 3/31/19**

**\$ 4,014,846**

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

	2019	2018	2017	2016	2015	2014	2013	2012
January	4,622,401	4,739,657	4,697,723	4,261,014	3,867,093	3,836,274	3,367,344	3,123,288
February	3,815,517	4,187,047	3,814,454	3,534,655	2,965,660	3,303,250	2,606,577	2,641,057
March	4,014,846	4,269,563	3,955,833	4,440,406	3,665,316	3,937,644	2,960,539	3,274,537
April		3,205,878	3,161,359	3,295,072	3,023,451	3,665,480	3,113,209	2,895,689
May		3,609,682	3,727,564	3,123,779	2,899,190	3,172,343	2,584,626	2,731,142
June		3,571,223	3,683,365	3,642,254	3,012,283	3,238,672	2,886,615	2,226,701
July		4,080,266	4,087,596	4,121,139	3,401,724	3,564,211	3,301,788	2,501,314
August		5,605,804	6,080,872	6,309,067	5,109,586	5,393,377	5,092,355	4,298,200
September		6,318,378	6,578,160	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663
October		6,508,468	6,385,146	6,881,846	6,193,657	5,301,930	5,965,413	4,922,533
November		6,470,483	6,311,439	6,924,337	5,766,373	5,137,943	5,622,682	4,247,075
December		4,874,828	4,729,271	4,487,428	4,170,024	4,204,284	4,227,678	3,706,372

**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	4,840,432	193,246	4,647,186
June	4,963,539	200,716	4,762,823
July	4,678,470	202,780	4,475,690
August	4,660,438	202,394	4,458,043
September	5,383,796	185,024	5,198,772
October	5,870,043	339,394	5,530,649
November	5,934,073	283,668	5,650,406
December	5,398,776	-	5,398,776

**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	5,285,654	347,509	4,938,145
June	5,367,193	396,622	4,970,572
July	4,481,872	361,109	4,120,763
August	5,121,665	7,665	5,114,000
September	5,954,254	547,113	5,407,141
October	6,588,013	403,309	6,184,704
November	6,889,473	238,712	6,650,762
December	6,458,199	-	6,458,199

**WATER FUND - 2019**

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,383,193	402,609	3,980,584
February	4,586,705	347,089	4,239,617
March	4,245,792	206,724	4,039,067
April			
May			
June			
July			
August			
September			
October			
November			

**SEWER FUND - 2019**

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	5,133,762	352,015	4,781,747
February	5,317,988	361,355	4,956,633
March	5,644,288	351,087	5,293,201
April			
May			
June			
July			
August			
September			
October			
November			

## General Fund –March 31, 2019 Report (Cash Basis Information)

### Revenues:

Total 2019 YTD actual General Fund revenues are \$4,379,195, compared with \$4,601,725 at March 2018. Here are a few items of note:

- **Income taxes** – The 2019 YTD amount is \$2,394,033 and the 2018 YTD amount was \$2,630,996.
- **Admissions taxes** – The 2019 YTD amount is \$6,777 and the 2018 YTD amount was \$24,330.
- **Lodging taxes** - The 2019 YTD amount is \$33,465 and the 2018 YTD amount was \$45,980.

### Expenses:

Total 2019 YTD actual General Fund expenses are up about 3.5% compared to actual amounts at March 2018.

### Cash Balance:

The ending cash balance in the General Fund is \$4,014,846. 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 2019 - 247	February 2019 - 247	January 2019 – 248	December 2018 - 247	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 2018 year. This percentage was then applied to the total 2019 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 2018 year. This percentage was then applied to the total 2019 budget amount to generate an estimated “Monthly Budget” amount.

Payroll Stabilization Fund Balance:       \$790,734.24

FULL-TIME EMPLOYEES

	Mar-19	Feb-19	Jan-19	Dec-18	Nov-18	Oct-18	Sep-18	Aug-18	Jul-18	Jun-18	May-18	Apr-18	Mar-18	Feb-18	Jan-18	Dec-17	Dec-16	Dec-15	Dec-14	Dec-13
Police Patrol	47	48	48	48	47	47	48	48	48	48	48	48	48	48	48	48	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	47	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	53
Cemetery	3	3	3	2	2	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
Recreation	3	3	3	4	4	4	4	4	4	4	4	4	3	4	2	2	1	1	1	1
Community Dev	16	16	16	16	16	16	16	16	15	15	15	16	16	16	16	16	16	16	10	7
Building Dept	5	5	5	5	4	4	4	4	4	4	4	4	4	3	3	5	4	4	4	4
Hort Services	10	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	9	8	7	7
Customer Acct Office	4	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4	3	3	3
BIWW	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	14	12	12
Water Distribution	10	10	10	10	10	9	10	10	10	10	10	9	9	10	10	10	10	10	9	8
Water Pollution Control Plant	18	18	18	18	18	18	18	18	18	18	18	18	17	17	17	17	17	16	15	15
Sewer Maintenance	10	11	11	11	11	11	11	11	11	11	11	11	10	10	11	11	9	10	9	9
Street Dept	11	11	11	11	10	9	9	9	9	9	9	10	10	10	10	10	11	11	11	10
City Manager	3	3	3	2	2	2	2	2	2	2	2	2	2	2	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	3	3	3	3	3	3	3	3	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	12	12	12	12	12	12	12	12	13	13	13	12
Building Maintenance/Pub Srv	5	5	5	5	5	5	5	5	5	5	5	5	4	6	5	5	4	4	2	2
Engineer	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	5	4
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
	247	247	248	247	245	244	246	246	246	246	245	246	243	246	245	247	239	225	211	212