

**General Fund  
May 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	-	-	815,318	864,056	799,919	809,938	813,359
Income Tax	1,695,720	1,383,038	5,057,833	4,774,312	4,738,293	4,320,545	3,620,377
Admissions Tax	8,304	10,102	98,040	40,391	91,392	22,266	25,356
Hotel/Motel Tax	31,908	33,926	95,202	100,884	86,260	62,739	57,220
Local Government Funds	34,330	35,482	162,444	160,585	160,211	163,632	185,222
Other State Levied Monies	-	-	93,057	88,911	89,785	90,573	92,073
Cable Franchise Fees	90,706	84,281	190,604	170,513	179,877	185,918	188,238
Liquor/Beer Permits	61,204	61,983	62,210	69,269	61,003	58,182	56,136
State Patrol Fines	4,613	-	5,419	3,645	5,994	5,306	4,609
Unclaimed Funds	-	-	-	-	-	-	-
Public Vendor Licenses	153	-	1,347	-	2,200	1,350	750
Tax Abatement Monitoring Fees	-	200	4,000	5,449	3,059	4,470	6,915
Sale of Property	-	-	-	1,465	-	1	43,037
Interest	34,072	53,084	83,352	112,218	75,575	66,498	41,032
Rental Income	20,502	16,521	29,726	36,842	237,474	24,531	24,049
Donations	-	-	-	-	120	25	-
Refunds / Reimbursements	30	85,008	313	85,008	914	29,521	155,123
	1,981,542	1,763,625	6,698,865	6,513,546	6,532,076	5,845,494	5,313,497

**Division / Department Revenues**

Police Department	38,813	33,094	161,054	119,293	134,777	161,443	101,954
Police/Fire Marine Patrol	129	-	1,258	10,625	975	1,025	6,025
Fire Department	77,203	79,128	404,640	412,677	412,574	399,374	347,051
Oakland Cemetery	10,062	7,707	43,585	62,025	42,031	52,292	43,060
Community Development	4,381	3,764	41,786	45,617	44,350	30,669	11,810
Building Division	32,226	43,439	204,835	235,741	169,892	111,376	85,576
Horticultural Services	13,388	10,249	29,529	23,185	22,178	33,404	21,186
City Manager/Finance/HR	-	-	1,496	1,168	1,048	1,643	654
Data Processing Center	3,095	2,029	13,616	11,885	13,369	14,597	46,803
Law Department	118	83	12,503	9,708	9,463	1,728	3,073
City Commission	-	-	-	-	-	-	-
Municipal Court	148,156	105,753	436,852	428,357	426,254	443,775	367,995
Building Maintenance	1,622	440	1,622	440	1,563	-	495
Engineering	4,218	3,953	16,167	9,934	8,835	8,585	3,995
Mechanic Department	13,372	3,035	20,731	9,332	17,454	8,273	13,671
	346,782	292,674	1,389,676	1,379,987	1,304,763	1,268,185	1,053,349
Total General Fund Revenues	2,328,324	2,056,298	8,088,541	7,893,533	7,836,839	7,113,679	6,366,846

**General Fund Expenses**

Wages/Fringes	1,146,584	1,115,388	6,375,666	6,053,986	5,940,113	5,697,541	5,286,225
Travel & Training	7,969	6,235	31,424	19,209	13,847	14,562	11,224
Contractual Services	298,901	327,456	1,116,213	1,217,242	1,035,050	891,059	1,016,721
Supplies & Materials	106,951	68,854	324,841	240,058	273,638	203,877	221,164
Major Expendable	42,010	5,555	46,076	28,812	19,195	11,203	12,547
Transfers / Other	168,401	129,006	1,297,493	1,453,815	1,314,860	1,341,683	1,124,059
Total General Fund Expenses	1,770,816	1,652,494	9,191,711	9,013,122	8,596,704	8,159,925	7,671,940
Net Gain / (Loss)	557,509	403,805	(1,103,170)	(1,119,589)	(759,865)	(1,046,245)	(1,305,094)

**Ending Cash Balance, 5/31/18**

**\$ 3,609,682**

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

### Revenues:

Total 2018 YTD actual General Fund revenues are \$7,893,533, compared with \$7,836,839 at May 2017. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$4,774,312 and the 2017 YTD amount was \$4,738,293.
- **Admissions taxes** – The 2018 YTD amount is \$40,391 and the 2017 YTD amount was \$91,392. 2017 was higher due to a timing issue with one of the payments.
- **Hotel/motel taxes** - The 2018 YTD amount is \$100,884 and the 2017 YTD amount was \$86,260.

### Expenses:

Total 2018 YTD actual General Fund expenses are up about 4.8% compared to actual amounts at May 2017.

### Cash Balance:

The ending cash balance in the General Fund is \$3,609,682. 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):

May 2018 - 245	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 May 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 May 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

**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	3,609,682	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	4,840,432	193,246	4,647,186
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	5,284,367	304,600	4,979,768
May	5,285,654	347,509	4,938,145
June			
July			
August			
September			

FULL-TIME EMPLOYEES

	May-18	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	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	2	2	1	1
Fire	48	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	3	2	3	2	2	2	2	2	2	2	2
Recreation	4	4	3	4	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
Community Dev	15	16	16	16	16	16	16	16	16	15	15	15	16	16	16	15	15	16	10	6	7	
Building Dept	4	4	4	3	3	5	5	5	5	4	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	10	9	9	9	9	9	8	7	7	
Customer Acct Office	3	3	4	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	15	14	14	15	15	14	14	14	14	14	14	12	13	12
Water Distribution	10	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	18	17	17	17	17	17	17	18	18	17	16	15	16	16	16	16	17	16	15	15	
Sewer Maintenance	11	11	10	10	11	11	11	10	10	10	11	10	11	10	10	9	9	9	10	9	9	
Street Dept	9	10	10	10	10	10	11	10	10	9	9	9	9	9	10	11	11	11	11	11	10	
City Manager	2	2	2	2	3	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	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	3	3
Law	4	4	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	1	1
Courts (not including Judge)	12	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	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	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	2	2	
Fleet Maintenance	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	
	245	246	243	246	245	247	248	245	246	241	241	236	237	236	236	233	234	239	225	211	212	