

**General Fund
June 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
-------------------------------	-------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------

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	1,032,239	986,801	6,090,072	5,761,113	5,705,319	5,557,225	4,323,970
Admissions Tax	422,136	369,150	520,175	409,540	484,902	508,877	441,279
Hotel/Motel Tax	23,362	90,688	118,564	191,572	107,427	155,255	143,179
Local Government Funds	36,606	36,844	199,051	197,429	196,314	199,570	226,543
Other State Levied Monies	-	-	93,057	88,911	89,785	90,573	92,073
Cable Franchise Fees	-	-	190,604	170,513	179,877	185,918	188,238
Liquor/Beer Permits	-	-	62,210	69,269	61,003	58,182	56,136
State Patrol Fines	-	2,903	5,419	6,548	5,994	6,663	4,609
Unclaimed Funds	-	-	-	-	-	-	-
Public Vendor Licenses	153	-	1,500	-	2,450	1,350	1,000
Tax Abatement Monitoring Fees	-	200	4,000	5,649	3,059	4,470	6,915
Sale of Property	-	-	-	1,465	-	2,707	43,365
Interest	6,219	13,117	89,570	125,335	81,213	73,350	69,405
Rental Income	8,092	10,692	37,819	47,534	248,166	35,126	29,735
Donations	-	-	-	-	120	25	-
Refunds / Reimbursements	7,431	261	7,744	85,269	22,633	60,385	168,063
	1,536,238	1,510,656	8,235,103	8,024,202	7,988,182	7,749,614	6,607,869

Division / Department Revenues

Police Department	22,798	12,281	183,853	131,574	153,855	202,655	126,332
Police/Fire Marine Patrol	65	-	1,323	10,625	1,025	1,025	6,025
Fire Department	-	175	403,955	412,852	411,875	420,212	416,115
Oakland Cemetery	10,595	11,238	54,180	73,264	52,248	61,319	54,490
Community Development/JSP	11,369	15,022	53,155	60,639	56,416	45,842	18,180
Building Division	19,162	18,224	223,997	253,965	185,786	122,800	95,623
Horticultural Services	10,450	6,243	39,979	29,428	30,027	40,377	29,908
City Manager/Finance/HR	-	-	1,496	1,168	1,048	2,011	1,384
Data Processing Center	1,285	2,369	14,901	14,254	14,630	15,811	42,960
Law Department	59	111	12,562	9,819	9,508	1,808	3,073
City Commission	-	-	-	-	-	-	-
Municipal Court	95,000	99,928	436,908	528,285	426,308	475,429	391,651
Building Maintenance	-	39	1,622	479	1,563	-	495
Engineering	1,821	2,260	17,988	12,194	9,830	11,263	5,855
Mechanic Department	859	2,800	21,591	12,132	18,178	9,498	15,933
	173,463	170,691	1,467,509	1,550,678	1,372,298	1,410,051	1,208,023

Total General Fund Revenues 1,709,701 1,681,347 9,702,612 9,574,880 9,360,479 9,159,665 7,815,893

General Fund Expenses

Wages/Fringes	1,142,564	1,115,633	7,518,230	7,169,619	7,004,624	6,692,612	6,186,587
Travel & Training	17,892	1,450	49,315	20,659	21,731	15,664	13,941
Contractual Services	209,921	160,203	1,326,133	1,377,445	1,229,707	1,163,493	1,235,611
Supplies & Materials	56,877	23,121	381,719	263,179	321,550	260,287	239,285
Major Expendable	34,049	3,480	80,124	32,292	33,379	21,099	17,761
Transfers / Other	235,539	415,920	1,533,031	1,869,734	1,553,552	1,534,280	1,314,709
Total General Fund Expenses	1,696,842	1,719,806	10,888,553	10,732,928	10,164,543	9,687,435	9,007,894

Net Gain / (Loss) 12,859 (38,459) (1,185,941) (1,158,048) (804,064) (527,770) (1,192,002)

Ending Cash Balance, 6/30/18

\$ 3,571,223

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

Revenues:

Total 2018 YTD actual General Fund revenues are \$9,574,880, compared with \$9,360,479 at June 2017. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$5,761,113 and the 2017 YTD amount was \$5,705,319.
- **Admissions taxes** – The 2018 YTD amount is \$409,540 and the 2017 YTD amount was \$484,902. 2017 was higher due to a timing issue with one of the payments.
- **Hotel/motel taxes** - The 2018 YTD amount is \$191,572 and the 2017 YTD amount was \$107,427.

Expenses:

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

Cash Balance:

The ending cash balance in the General Fund is \$3,571,223. 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):

June 2018 - 246	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 June 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 June 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	3,571,223	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	4,963,539	200,716	4,762,823
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	5,367,193	396,622	4,970,572
July			
August			
September			

October			
November			
December			

October			
November			
December			

FULL-TIME EMPLOYEES

	Jun-18	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	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	2	1
Fire	48	48	48	48	48	48	48	48	48	48	47	47	47	47	47	47	47	47	48	48	48	53
Cemetery	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	2	2	2	2	2	2	2
Recreation	4	4	4	3	4	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
Community Dev	15	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	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	10	10	9	9	9	9	9	8	7	7
Customer Acct Office	4	3	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	15	15	14	14	15	15	14	14	14	14	14	12	13	12
Water Distribution	10	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	18	17	17	17	17	17	17	18	18	17	16	15	16	16	16	16	16	17	16	15
Sewer Maintenance	11	11	11	10	10	11	11	11	10	10	10	11	10	11	10	10	9	9	9	10	9	9
Street Dept	9	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	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	4	4	4	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	12	13	13	13	13	13	13	13	13	13	13	13	12
Building Maintenance/Pub Srv	5	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	7	7	6	6	6	6	6	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	2	2
Fleet Maintenance	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
	246	245	246	243	246	245	247	248	245	246	241	241	236	237	236	236	233	234	239	225	211	212