City of Douglas
Financial Status Report
2nd Qtr. FY 2018/2019

February 20, 2019

GG Cash Position

Balance as of 12/31/18

General Fund Reserve	$4,216,835
Restricted	
HURF	$ 961,753
Capital Projects	$ 163,747
RICO	$ 269,446
JCEF (Court)	$ 0
Debt Service	$ 116,124
Alex Black Fund	$ 141,113
Insurance Claims Reserve	$ 354,801
Police Auction	$ 79,504
Total Restricted	$2,086,487
TOTAL GG Cash	**$6,276,345**

General Fund Reserve

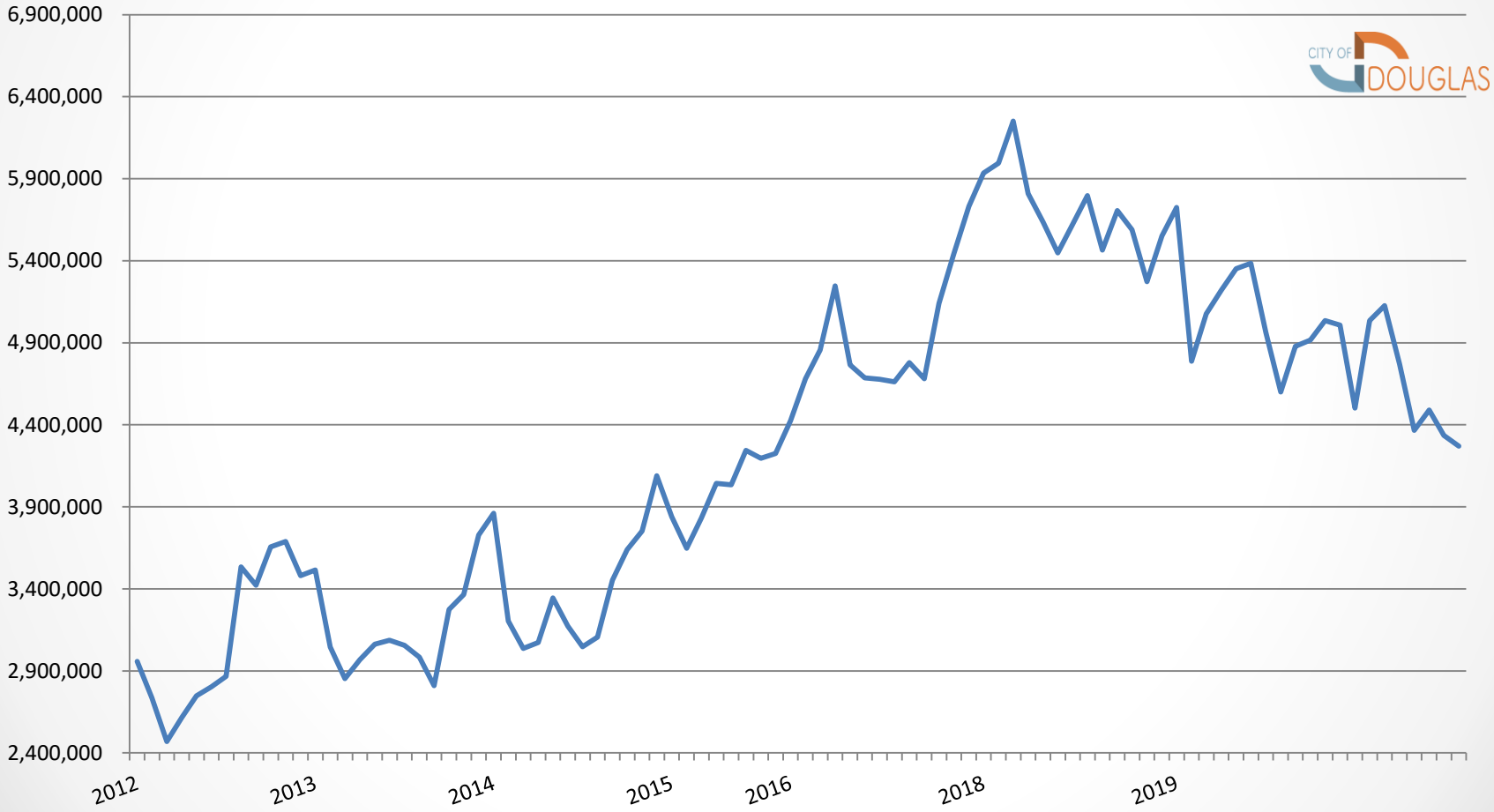
- 45 Day Operating Reserve: $1,782,493
- Capital Reserve: $1,463,708
- Debt Service: $1,274,078

- **TOTAL** **$4,520,279**

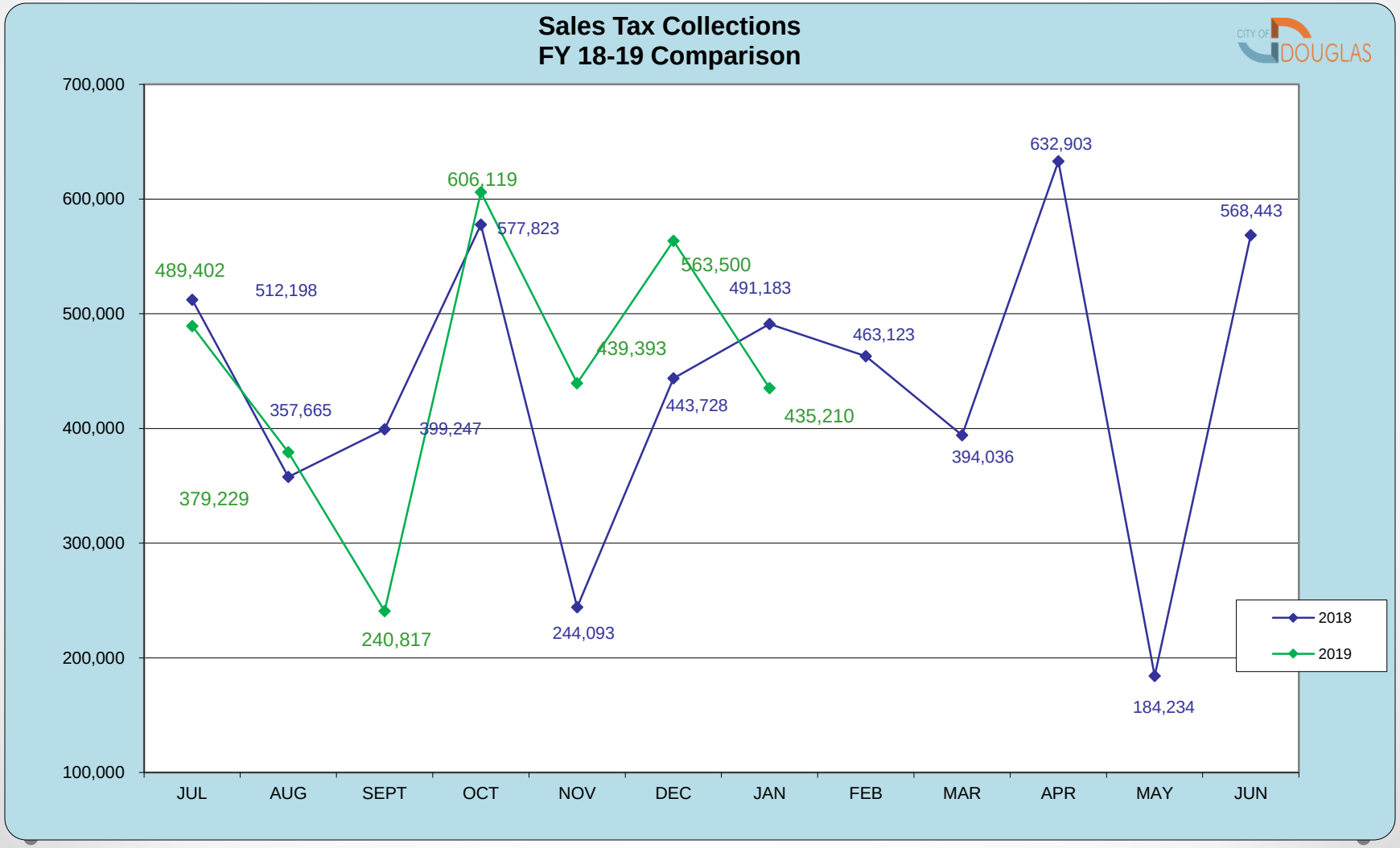
- Current GF Reserve: $4,216,835

- Short $303,444

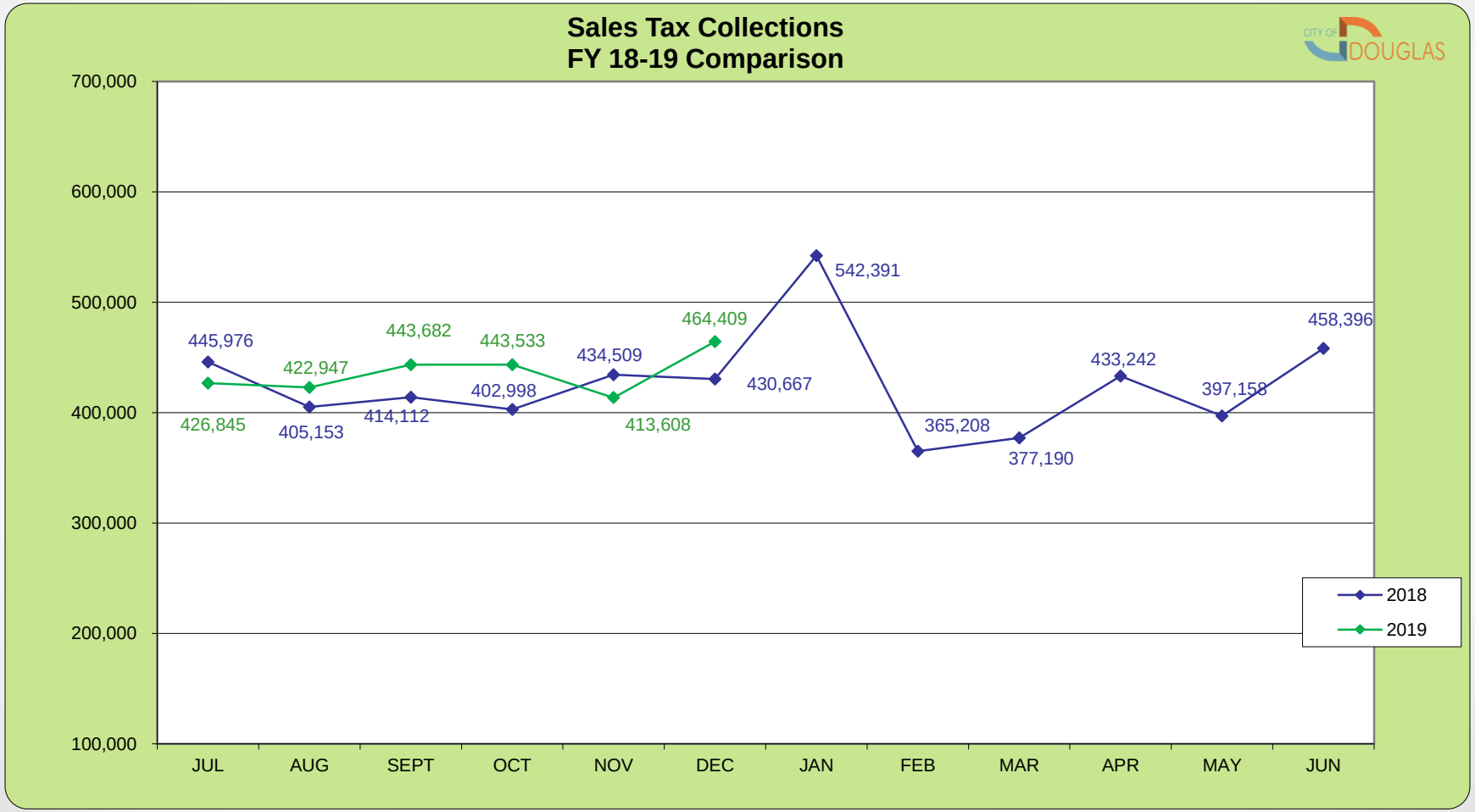
GF Unrestricted Cash 2012-2019



Sales Tax FY 18 & 19



Sales Tax FY 18 & 19 Adjusted



Sales Tax FY 18 & 19

Month	FY 2018-19	FY 2017-18	Difference	%
July	489,402	512,198	(22,797)	-4.45%
August	379,229	357,665	21,564	6.03%
September	240,817	399,979	(158,430)	-39.68%
October	606,119	577,823	275,148	4.90%
November	439,393	244,093	195,300	80.01%
December	563,500	443,541	119,959	26.99%
January				
February				
March				
April				
May				
June				
TOTAL	**2,718,460**	**2,534,755**	**183,705**	**7.25%**
AVG.	**453,077**	**422,459**	**30,618**	**7.25%**

	JUL-DEC COLLECTIONS			
DESCRIPTION	**FY 2018/2019**	**FY 2017/2018**	**DIFFERENCE**	**DIFFERENCE %**
ADVERTISING	1,761	1,401	360	-25.7%
MINING	(66)	0	(66)	60,172.7%
UTILITIES	230,095	206,715	23,380	-11.3%
TELECOMMUNICATIONS	45,693	45,075	618	1.4%
TRANSPORTING	166	107	59	55.4%
PUBLICATION	923	1,317	(393)	-29.9%
JOB PRINTING	24	10	14	137.8%
RESTAURANT & BAR	215,89	192,155	23,744	12.4%
AMUSEMENT	3,223	2,714	509	18.8%
COMMERCIAL RENTAL	62,318	60,565	1,753	2.9%
RESIDENTIAL RENTAL	40,477	40,123	354	0.9%
RENTAL-PERSONAL PROP	30,676	31,536	(860)	-2.7%
CONTRACTING	151,486	107,014	44,472	41.6%
HOTEL/MOTEL	35,687	44,461	(8,774)	-19.7%
USE TAX	60,302	48,770	11,531	23.6%
VEHICLE USE TAX	9,085	9,386	(301)	-3.2%
RETAIL FOOD HOME CONSU	501,032	471,558	29,475	6.3%
RETAIL	1,329,680	1,272,395	57,285	4.5%
TOTAL	**2,718,461**	**2,535,300**	**183,161**	7.2%

Revenue: Budget vs. Actual

Fund	Budget	Actual	%	Variance @ 50%
GF	16,036,228	7,329,102	45.7%	(689,012)
HURF	1,415,450	609,341	43.0%	(98,384)
LTAF	1,084,868	423,419	37.1%	(140,016)
Capital Projects	95,000	57,917	61.0%	10,417
Self Fund Ins	1,092,780	599,103	54.8%	52,713
Airport	108,586	51,850	47.8%	(2,443)
Water	2,787,000	990,791	35.6%	(402,709)
Sewer	14,612,697	5,023,832	34.4%	(2,282,516)
Sanitation	1,225,250	622,441	50.8%	9,816
Golf	170,000	86,527	50.9%	1,527
TOTAL	**38,627,859**	**15,794,323**	**40.9%**	**(3,519,607)**

Expenditure: Budget vs. Actual

Fund	Budget	Actual	%	Variance @ 50%
GF	16,036,231	7,604,283	47.4%	413,832
HURF	1,655,451	777,565	47.0%	50,161
LTAF	1,084,867	440,308	40.6%	102,126
Capital Projects	273,127	127,809	46.8%	8,755
Self Fund Ins	1,092,780	549,137	50.3%	(2,747)
Airport	108,586	52,741	48.6%	1,552
Water	3,537,001	728,516	20.6%	1,039,985
Sewer	14,612,697	4,668,338	31.9%	2,638,010
Sanitation	1,599,250	784,408	49.0%	15,217
Golf	170,000	85,545	50.3%	(545)
TOTAL	**40,169,990**	**15,818,650**	**39.4%**	**4,266,345**

Departmental Budget vs. Actual Expenses

FY 2018/2019 – 2nd Qtr.

	FY 18/19 Budget	Adj Budget Thru Dec 31	Actuals thru Dec 31	Difference	Reasons
CITY MANAGER	201,626	100,813	93,610	7,203	
CITY CLERK	179,595	89,799	84,453	**5,346**	
CITY ATTORNEY	81,322	40,661	53,131	**(12,470)**	**Salaries and Benefits over budget**
ECONOMIC DEV	124,398	62,199	60,249	**1,950**	
VISITOR CENTER	62,385	31,193	32,614	**(1,421)**	**Payment of platinum sponsorship UofA Scholarship $2,000**
PARKING LOT	-	-	523	**(523)**	**Utilities that will be transferred to CBP**
FINANCE	503,436	251,719	239,596	**12,123**	
HUMAN RESOURCES	398,240	199,120	208,733	**(9,613)**	**Payment of Liability Insurance $71,036 at beg of year**
MIS	431,223	215,612	214,707	**905**	
GEN GOVT	1,593,186	796,593	771,029	**25,564**	
MAGISTRATE	49,100	24,550	9,896	**8,256**	

Departmental Budget vs. Actual Expenses

FY 2018/2019 – 2nd Qtr.

	FY 18/19 Budget	Adj Budget Thru Dec 31	Actuals thru Dec 31	Difference	Reasons
LIBRARY	434,826	217,413	208,058	**9,355**	
COM DEV	-	-	-	**0**	
CEMETERY	151,887	75,944	77,198	**(1,254)**	**Construction Material**
PARKS	532,555	266,278	264,808	**1,470**	**Parks operating supplies at beg of year: Trash bags, trimmers, chemicals**
RECREATION	184,943	92,472	95,287	**(5,815)**	**Special Events/Seasonal Salaries Overage**
AQUATICS	323,553	161,777	158,659	**3,118**	
PW ADMIN	140,249	70,125	66,889	**3,236**	
PW CONSTRUCTION	327,307	163,654	146,984	**16,670**	
P. W. FLEET MAINT	102,889	51,445	47,365	**4,080**	
FIRE	1,833,766	916,883	977,984	**(61,101)**	**Response to Out of State Fire (O/T, Travel) and Uniforms for the year**
EMS	1,671,461	835,731	980,743	**(145,012)**	**EMS response O/T**

Departmental Budget vs. Actual Expenses

FY 2018/2019 – 2nd Qtr.

	FY 18/19 Budget	Adj Budget Thru Dec 31	Actuals thru Dec 31	Difference	Reasons
POLICE ADMIN	524,394	262,197	195,084	**67,113**	
POLICE OPER	3,103,984	1,551,992	1,404,263	**147,729**	
POLICE SUP	2,014,258	1,007,129	725,833	**281,296**	
POLICE HUMANE	173,889	86,945	81,872	**5,073**	
CALL CENTER	41,757	20,879	21,288	**(409)**	**Liability Insurance due at the beginning of year.**

2ndQtr. FY 2018/2019

Fund	Revenue	Expenditure	Variance
GF	7,329,102	7,604,283	(275,182)
HURF	609,341	777,565	(168,223)
LTAF	423,419	440,308	(16,889)
Capital Projects	57,917	127,809	(69,892)
Self Fund Ins	599,103	549,137	49,966
Airport	51,850	52,741	(891)
Water	990,791	728,516	262,275
Sewer	5,023,832	4,668,338	355,494
Sanitation	622,441	784,408	(161,967)
Golf	86,527	85,545	982
TOTAL	**15,794,323**	**15,818,650**	**(24,327)**

2nd Qtr. FY 2017/2018

Fund	Revenue	Expenditure	Variance
GF	7,249,020	7,882,275	(633,255)
HURF	691,923	718,872	(26,949)
LTAF	404,393	418,383	(13,990)
Capital Projects	2,746	34,391	(31,646)
Self Fund Ins	458,858	374,930	83,928
Airport	176,570	207,587	(31,018)
Water	1,017,891	796,785	221,106
Sewer	960,987	487,025	473,963
Sanitation	605,382	731,384	(126,002)
Golf	0	114,779	(114,779)
TOTAL	**11,567,770**	**11,766,411**	**(198,642)**

2nd Qtr. FY 2016/2017

Fund	Revenue	Expenditure	Variance
GF	7,422,587	7,424,940	(2,353)
HURF	601,428	323,653	277,774
LTAF	363,646	366,749	(3,102)
Capital Projects	4,210	328,703	(324,494)
Airport	115,442	132,560	(17,118)
Water	1,024,110	742,866	281,245
Sewer	1,000,685	499,048	501,637
Sanitation	604,094	485,862	118,232
Golf	0	114,204	(114,204)
TOTAL	**11,136,202**	**10,418,585**	**717,617**

Revenue Differences FY 18/19 vs. FY 17/18

• Delinquent Property Tax:	($18,289)
• City Sales Taxes:	$183,705
• Transient Occupancy Tax:	($9,454)
• Building Permits:	$18,711
• Police Operation Reimb:	($11,500)
• State Shared Sales Tax:	$35,380
• State Urban Rev Sharing:	($49,498)
• Ambulance Fees:	($159,119)
• Cemetery Fees:	($24,111)
• Forfeited Property Sale:	($37,353)
• Investment Earnings:	$44,507
• Rental Payments:	($23,767)
• Miscellaneous Revenue:	$48,603
• **-.3% Overall Rev Difference:**	**($2,185)**