

**General Fund
December 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	-	-	1,550,000	1,523,484	1,520,726	1,506,564	1,518,046
Income Tax	820,282	695,623	11,514,589	11,524,727	11,241,874	10,886,444	9,433,948
Admissions Tax	127	413	4,152,544	4,152,727	4,241,462	4,333,142	3,665,452
Hotel/Motel Tax	3,104	14,718	1,477,583	1,486,930	1,313,798	1,285,270	1,207,305
Estate Tax	-	-	-	-	-	3,184	19,593
Local Government Funds	34,497	36,341	405,284	405,284	394,501	403,972	436,902
Other State Levied Monies	-	-	185,000	176,701	178,494	179,852	183,231
Cable Franchise Fees	-	-	341,133	341,133	363,334	374,177	393,920
Liquor/Beer Permits	-	-	70,000	72,864	68,642	67,145	67,738
State Patrol Fines	1,074	2,267	14,800	14,800	16,590	13,115	14,534
Unclaimed Funds	-	429	200	3,922	-	-	-
Public Vendor Licenses	-	-	-	-	2,450	1,350	2,950
Tax Abatement Monitoring Fees	-	-	4,000	5,649	3,059	4,470	6,915
Sale of Property	182	-	1,465	1,465	8,162	3,093	44,519
Interest	30,906	75,869	341,276	388,460	199,474	143,100	147,719
Rental Income	17,134	13,026	192,272	199,773	330,328	212,309	172,402
Donations	-	-	-	-	120	25	-
Refunds / Reimbursements	2,761	56	268,362	268,373	219,205	68,810	279,753
	910,066	838,743	20,518,508	20,566,291	20,102,217	19,486,022	17,594,929

Division / Department Revenues

Police Department	25,329	9,923	367,715	374,091	397,498	451,503	311,384
Police/Fire Marine Patrol	22,634	39,950	74,550	75,400	65,875	79,125	81,138
Fire Department	6,973	179	422,589	422,721	433,333	421,312	420,668
Oakland Cemetery	13,204	12,655	119,604	127,480	120,543	117,474	108,100
Community Development/JSP	7,384	21,368	113,383	115,351	132,669	83,413	57,733
Building Division	25,450	27,660	422,513	440,260	306,882	266,689	195,325
Horticultural Services	9,777	36,562	101,583	109,419	71,352	94,804	73,542
City Manager/Finance/HR	-	554	2,237	2,237	4,200	10,409	3,478
Data Processing Center	17,328	5,918	43,018	47,159	73,639	70,444	100,524
Law Department	-	102	10,348	10,348	9,839	11,448	12,383
Municipal Court	90,206	68,733	1,039,865	1,053,701	1,019,516	1,035,320	928,825
Building Maintenance	-	3,200	2,500	4,236	4,819	4,093	5,057
Engineering	1,001	1,425	15,368	22,024	18,034	24,981	10,154
Mechanic Department	1,081	-	16,584	25,344	29,467	20,940	29,500
	220,366	228,228	2,751,857	2,829,771	2,687,667	2,691,955	2,337,811

Total General Fund Revenues	1,130,432	1,066,970	23,270,365	23,396,062	22,789,884	22,177,977	19,932,739
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General Fund Expenses

Wages/Fringes	880,565	719,780	14,348,265	14,131,160	14,174,906	13,423,889	12,321,191
Travel & Training	10,427	1,694	82,011	64,620	55,299	53,444	44,599
Contractual Services	235,361	278,074	2,732,313	2,690,621	2,506,344	2,300,829	2,386,777
Supplies & Materials	35,556	48,885	621,505	604,048	626,332	585,064	501,677
Major Expendable	3,611	8,335	91,050	85,854	85,765	24,242	33,907
Transfers / Other	1,738,726	1,605,857	5,674,872	5,674,202	5,099,396	5,473,105	4,678,849
Total General Fund Expenses	2,904,245	2,662,624	23,550,016	23,250,505	22,548,041	21,860,573	19,967,000

Net Gain / (Loss)	(1,773,813)	(1,595,654)	(279,651)	145,557	241,843	317,404	(34,261)
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Ending Cash Balance, 12/31/18

\$ 4,874,828

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	4,080,266	4,087,596	4,121,139	3,401,724	3,564,211	3,301,788	2,501,314	2,244,085
August	5,605,804	6,080,872	6,309,067	5,109,586	5,393,377	5,092,355	4,298,200	3,964,579
September	6,318,378	6,578,160	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799
October	6,508,468	6,385,146	6,881,846	6,193,657	5,301,930	5,965,413	4,922,533	4,923,072
November	6,470,483	6,311,439	6,924,337	5,766,373	5,137,943	5,622,682	4,247,075	4,812,198
December	4,874,828	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	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

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	5,870,043	339,394	5,530,649
November	5,934,073	283,668	5,650,406
December	5,398,776	-	5,398,776

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

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

Revenues:

2018 YTD actual General Fund revenues are \$23,396,062 compared with \$22,789,884 at December 2017. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$11,524,727 and the 2017 YTD amount was \$11,241,874
- **Admissions taxes** – The 2018 YTD amount is \$4,152,727 and the 2017 YTD amount was \$4,241,462
- **Hotel/motel taxes** - The 2018 YTD amount is \$1,486,930 and the 2017 YTD amount was \$1,313,798.

Expenses:

Total 2018 YTD actual General Fund expenses are up about 3% compared to actual amounts at December 2017.

Cash Balance:

The ending cash balance in the General Fund is \$4,874,828. 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):

December 2018 - 247	November 2018 - 245	October 2018 - 244	September 2018- 246	August 2018 - 246	July 2018 - 246	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:

The YTD budget amount is equal to the original approved budget plus all amendments. The final budget amendment was passed by the City Commission at the December 21, 2018, regular meeting to ensure that budgetary compliance was achieved.

To calculate the Monthly Budget Amount, we determined what percentage of revenue/expense by line item was received / expended just in the month of December 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: \$790,734.24

FULL-TIME EMPLOYEES

	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	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	47	47	48	48	48	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	2	2	2	2	2	2	1	1
Fire	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	47	47	47	47	47	47	47	47	48	48	48	53
Cemetery	2	2	3	3	3	3	3	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	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Community Dev	16	16	16	16	16	15	15	15	15	16	16	16	16	16	16	16	15	15	15	15	16	16	16	15	15	16	10	6	7
Building Dept	5	4	4	4	4	4	4	4	4	4	4	3	3	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4
Hort Services	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	9	9	9	9	9	8	7	7
Customer Acct Office	4	4	4	4	4	4	4	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3
BIWW	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	14	14	14	15	15	14	14	14	14	14	12	13	12
Water Distribution	10	10	9	10	10	10	10	10	9	9	10	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	18	18	18	18	18	18	17	17	17	17	17	17	17	18	18	17	16	15	16	16	16	16	17	16	15	15
Sewer Maintenance	11	11	11	11	11	11	11	11	11	10	10	11	11	11	11	10	10	10	10	10	11	10	10	9	9	9	10	9	9
Street Dept	11	10	9	9	9	9	9	9	10	10	10	10	10	10	10	10	9	9	9	9	9	10	11	11	11	11	11	11	10
City Manager	2	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	1
HR / IT	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Finance / Tax	3	3	3	3	3	3	3	3	3	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	4	4	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	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	13	13	13	13	13	13	13	13	13	12
Building Maintenance/Pub Srv	5	5	5	5	5	5	5	5	5	5	4	6	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	2
Engineer	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	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	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	5	5	5	5	5	5	5	4	4	4
	247	245	244	246	246	246	246	245	246	243	246	245	247	248	245	246	241	241	236	237	236	236	233	234	239	225	211	212	