

**General Fund
February 28, 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	-	2,766	-	2,766	1,057	1,057	-
Income Tax	-	1,881,551	-	1,881,551	1,798,012	1,750,442	1,091,619
Admissions Tax	-	20,098	-	20,098	73,782	5,474	5,598
Hotel/Motel Tax	-	28,338	-	28,338	24,236	18,616	16,051
Local Government Funds	-	72,020	-	72,020	72,696	72,813	79,386
Other State Levied Monies	-	1,208	-	1,208	1,286	1,504	1,396
Cable Franchise Fees	-	86,233	-	86,233	94,276	96,198	95,937
Liquor/Beer Permits	-	-	-	-	-	2,307	280
State Patrol Fines	-	2,400	-	2,400	892	1,187	890
Tax Abatement Monitoring Fees	-	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	1	41,740
Interest	-	15,365	-	15,365	10,669	13,103	19,867
Rental Income	-	7,295	-	7,295	1,370	9,923	9,848
Donations	-	-	-	-	-	25	-
Refunds / Reimbursements	-	-	-	-	114	211	25,152
	-	2,117,272	-	2,117,272	2,078,391	1,973,462	1,387,763

Division / Department Revenues

Police Department	-	44,565	-	44,565	41,007	35,897	20,655
Police/Fire Marine Patrol	-	10,425	-	10,425	725	700	5,400
Fire Department	-	186,681	-	186,681	152,161	159,531	134,012
Oakland Cemetery	-	36,714	-	36,714	10,014	19,138	12,809
Community Development	-	21,562	-	21,562	20,198	20,365	4,815
Building Division	-	66,323	-	66,323	65,611	51,017	51,138
Horticultural Services	-	9,169	-	9,169	9,550	9,411	7,225
City Manager/Finance/HR	-	653	-	653	524	556	654
Data Processing Center	-	4,398	-	4,398	5,514	5,990	6,182
Law Department	-	9,458	-	9,458	106	1,566	-
City Commission	-	-	-	-	-	-	-
Municipal Court	-	176,762	-	176,762	123,040	121,700	108,784
Building Maintenance	-	-	-	-	-	-	-
Engineering	-	1,645	-	1,645	2,840	3,475	1,570
Mechanic Department	-	5,776	-	5,776	3,073	2,971	2,758
	-	574,132	-	574,132	434,362	432,317	356,002

Total General Fund Revenues	-	2,691,404	-	2,691,404	2,512,752	2,405,779	1,743,766
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General Fund Expenses

Wages/Fringes	-	2,420,579	-	2,420,579	2,381,756	2,274,077	2,072,158
Travel & Training	-	5,326	-	5,326	5,963	6,742	4,920
Contractual Services	-	485,201	-	485,201	454,385	410,184	465,499
Supplies & Materials	-	91,337	-	91,337	89,592	66,526	81,733
Major Expendable	-	-	-	-	-	1,974	-
Transfers / Other	-	231,185	-	231,185	254,031	281,646	358,082
Total General Fund Expenses	-	3,233,628	-	3,233,628	3,185,727	3,041,148	2,982,391

Net Gain / (Loss)	-	(542,224)	-	(542,224)	(672,975)	(635,369)	(1,238,625)
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Ending Cash Balance, 2/28/18

\$ 4,187,047

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		3,955,833	4,440,406	3,665,316	3,937,644	2,960,539	3,274,537	3,033,098
April		3,161,359	3,295,072	3,023,451	3,665,480	3,113,209	2,895,689	2,985,718
May		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			
April			
May			
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			
April			
May			
June			
July			
August			
September			

General Fund –February 28, 2018 Report (Cash Basis Information)

Revenues:

Total 2018 YTD actual General Fund revenues are \$2,691,404, compared with \$2,512,752 at February 2017. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$1,881,551 and the 2017 YTD amount was \$1,798,012.
- **Admissions taxes** – The 2018 YTD amount is \$20,098 and the 2017 YTD amount was \$73,782. 2017 was higher due to a timing issue with one of the payments.
- **Hotel/motel taxes** - The 2018 YTD amount is \$28,338 and the 2017 YTD amount was \$24,236.

Expenses:

Total 2018 YTD actual General Fund expenses are up about 1.5% compared to actual amounts at February 2017.

Cash Balance:

The ending cash balance in the General Fund is \$4,187,047. 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):

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:

No amounts were used for YTD or MTD budgeted expenditures since the original appropriations have not been passed by the City Commission. Deadline for passage is March 31, 2018.

FULL-TIME EMPLOYEES

	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	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	1	1
Fire	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	2	3	2	2	2	2	2	2	2
Recreation	4	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
Community Dev	16	16	16	16	16	16	15	15	15	16	16	16	15	15	16	10	6	7
Building Dept	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	9	9	9	9	9	8	7	7
Customer Acct Office	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	14	14	15	15	14	14	14	14	14	12	13	12
Water Distribution	10	10	10	10	10	10	10	10	10	10	9	9	9	10	10	10	9	8
Water Pollution Control Plant	17	17	17	17	17	18	18	17	16	15	16	16	16	16	17	16	15	15
Sewer Maintenance	10	11	11	11	10	10	10	11	10	11	10	10	9	9	9	10	9	9
Street Dept	10	10	10	11	10	10	9	9	9	9	9	10	11	11	11	11	11	10
City Manager	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	3	3	2	2
Finance / Tax	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
Commissioners / Clerk	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	13	13	13	13	13	13	13	13	13	13	13	12
Building Maintenance/Pub Srv	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	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
Fleet Maintenance	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
	246	245	247	248	245	246	241	241	236	237	236	236	233	234	239	225	211	212