

General Fund
February 28, 2019

2019 Monthly Budget Amount	2019 Monthly Actual Amount
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2019 YTD Budget	2019 YTD Actual
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2018 YTD Actual	2017 YTD Actual	2016 YTD Actual
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Beginning Balance, 1/1/19

\$ 4,874,829

Revenues

General Revenues

Property Tax	-	1,429	-	1,429	2,766	1,057	1,057
Income Tax	-	718,251	-	1,636,690	1,881,551	1,798,012	1,750,442
Admissions Tax	-	2,580	-	2,985	20,098	73,782	5,474
Lodging Tax	-	14,314	-	28,828	28,338	24,236	18,616
Local Government Funds	-	39,010	-	71,442	72,020	72,696	72,813
Other State Levied Monies	-	-	-	1,210	1,208	1,286	1,504
Cable Franchise Fees	-	85,839	-	85,839	86,233	94,276	96,198
Liquor/Beer Permits	-	-	-	2,853	-	-	2,307
State Patrol Fines	-	2,202	-	2,202	2,400	892	1,187
Public Vendor Licenses	-	-	-	-	-	-	600
Sale of Property	-	-	-	-	-	-	1
Interest	-	37,339	-	49,492	15,365	10,669	13,103
Rental Income	-	1,931	-	1,931	7,295	1,370	9,923
Donations	-	-	-	-	-	-	25
Refunds / Reimbursements	-	-	-	555	-	114	211
	-	902,895	-	1,885,456	2,117,272	2,078,391	1,973,462

Division / Department Revenues

Police Department	-	11,760	-	47,495	44,565	41,007	35,897
Police/Fire Marine Patrol	-	9,875	-	10,500	10,425	725	700
Fire Department	-	90,289	-	179,228	186,681	152,161	159,531
Oakland Cemetery	-	9,768	-	18,208	36,714	10,014	19,138
Community Development	-	14,612	-	22,092	21,562	20,198	20,365
Building Division	-	18,192	-	50,442	66,323	65,611	51,017
Horticultural Services	-	4,188	-	16,106	9,169	9,550	9,411
City Manager/Finance/HR	-	-	-	373	653	524	556
Data Processing Center	-	1,183	-	3,700	4,398	5,514	5,990
Law Department	-	95	-	164	9,458	106	1,566
Municipal Court	-	74,040	-	167,780	176,762	123,040	121,700
Engineering	-	1,462	-	3,034	1,645	2,840	3,475
Mechanic Department	-	2,814	-	5,859	5,776	3,073	2,971
	-	238,278	-	524,981	574,132	434,362	432,317
Total General Fund Revenues	-	1,141,173	-	2,410,437	2,691,404	2,512,752	2,405,779

General Fund Expenses

Wages/Fringes	-	1,267,803	-	2,439,077	2,420,579	2,381,756	2,274,077
Travel & Training	-	2,306	-	4,655	5,326	5,963	6,742
Contractual Services	-	266,136	-	467,820	485,201	454,385	410,184
Supplies & Materials	-	41,635	-	84,249	91,337	89,592	66,526
Major Expendable	-	9,690	-	10,829	-	-	1,974
Transfers / Other	-	360,486	-	463,119	231,185	254,031	281,646
Total General Fund Expenses	-	1,948,056	-	3,469,749	3,233,628	3,185,727	3,041,148
Net Gain / (Loss)	-	(806,884)	-	(1,059,313)	(542,224)	(672,975)	(635,369)

Ending Cash Balance, 2/28/19

\$ 3,815,517

GENERAL FUND UNEXPENDED BALANCE
(does not include outstanding encumbrances at month end)

	2019	2018	2017	2016	2015	2014	2013	2012
January	4,622,401	4,739,657	4,697,723	4,261,014	3,867,093	3,836,274	3,367,344	3,123,288
February	3,815,517	4,187,047	3,814,454	3,534,655	2,965,660	3,303,250	2,606,577	2,641,057
March		4,269,563	3,955,833	4,440,406	3,665,316	3,937,644	2,960,539	3,274,537
April		3,205,878	3,161,359	3,295,072	3,023,451	3,665,480	3,113,209	2,895,689
May		3,609,682	3,727,564	3,123,779	2,899,190	3,172,343	2,584,626	2,731,142
June		3,571,223	3,683,365	3,642,254	3,012,283	3,238,672	2,886,615	2,226,701
July		4,080,266	4,087,596	4,121,139	3,401,724	3,564,211	3,301,788	2,501,314
August		5,605,804	6,080,872	6,309,067	5,109,586	5,393,377	5,092,355	4,298,200
September		6,318,378	6,578,160	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663
October		6,508,468	6,385,146	6,881,846	6,193,657	5,301,930	5,965,413	4,922,533
November		6,470,483	6,311,439	6,924,337	5,766,373	5,137,943	5,622,682	4,247,075
December		4,874,828	4,729,271	4,487,428	4,170,024	4,204,284	4,227,678	3,706,372

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
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

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	6,588,013	403,309	6,184,704
November	6,889,473	238,712	6,650,762
December	6,458,199	-	6,458,199

WATER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,383,193	402,609	3,980,584
February	4,586,705	347,089	4,239,617
March			
April			
May			
June			
July			
August			
September			
October			
November			

SEWER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	5,133,762	352,015	4,781,747
February	5,317,988	361,355	4,956,633
March			
April			
May			
June			
July			
August			
September			
October			
November			

General Fund –February 28, 2019 Report (Cash Basis Information)

Revenues:

Total 2019 YTD actual General Fund revenues are \$2,410,437, compared with \$2,691,404 at February 2018. Here are a few items of note:

- **Income taxes** – The 2019 YTD amount is \$1,636,690 and the 2018 YTD amount was \$1,881,551.

- **Lodging taxes** - The 2019 YTD amount is \$28,828 and the 2018 YTD amount was \$28,338.

Expenses:

Total 2019 YTD actual General Fund expenses are up about 7.3% compared to actual amounts at February 2018.

Cash Balance:

The ending cash balance in the General Fund is \$3,815,517. 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 2019 - 247	January 2019 – 248	December 2018 - 247	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, 2019.

FULL-TIME EMPLOYEES

	Feb-19	Jan-19	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	Dec-16	Dec-15	Dec-14	Dec-13	
Police Patrol	48	48	48	47	47	48	48	48	48	48	48	48	48	48	48	47	47	46	45	
Police Records	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
Fire	47	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	53
Cemetery	3	3	2	2	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	
Recreation	3	3	4	4	4	4	4	4	4	4	4	3	4	2	2	1	1	1	1	
Community Dev	16	16	16	16	16	16	16	15	15	15	16	16	16	16	16	16	10	6	7	
Building Dept	5	5	5	4	4	4	4	4	4	4	4	4	3	3	5	4	4	4		
Hort Services	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	9	8	7	7	
Customer Acct Office	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4	3	3	3	
BIWW	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	14	12	13	12	
Water Distribution	10	10	10	10	9	10	10	10	10	10	9	9	10	10	10	10	10	9	8	
Water Pollution Control Plant	18	18	18	18	18	18	18	18	18	18	18	17	17	17	17	17	16	15	15	
Sewer Maintenance	11	11	11	11	11	11	11	11	11	11	11	10	10	11	11	9	10	9	9	
Street Dept	11	11	11	10	9	9	9	9	9	9	10	10	10	10	10	11	11	11	10	
City Manager	3	3	2	2	2	2	2	2	2	2	2	2	2	3	3	3	2	1	1	
HR / IT	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	
Law	3	3	3	3	3	3	3	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	
Courts (not including Judge)	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	13	13	13	12	
Building Maintenance/Pub Srv	5	5	5	5	5	5	5	5	5	5	5	4	6	5	5	4	4	2	2	
Engineer	7	7	7	7	7	7	7	7	7	7	7	7	7	7	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	
Fleet Maintenance	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	
	247	248	247	245	244	246	246	246	246	245	246	243	246	245	247	239	225	211	212	