

**General Fund
January 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 |
|---------------------------------------|-------------------------------|-------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
| Beginning Balance, 1/1/18 | | | | \$ 4,729,271 | | | |
| Revenues | | | | | | | |
| General Revenues | | | | | | | |
| Property Tax | - | 1,547 | - | 1,547 | - | - | - |
| Income Tax | - | 1,101,674 | - | 1,101,674 | 1,065,409 | 1,116,840 | 581,743 |
| Admissions Tax | - | 17,314 | - | 17,314 | 71,375 | 3,137 | 2,596 |
| Hotel/Motel Tax | - | 19,964 | - | 19,964 | 16,563 | 10,310 | 8,988 |
| Local Government Funds | - | 32,040 | - | 32,040 | 34,478 | 33,523 | 31,911 |
| Other State Levied Monies | - | 1,208 | - | 1,208 | 1,286 | 1,504 | - |
| Liquor/Beer Permits | - | - | - | - | - | - | - |
| State Patrol Fines | - | 1,028 | - | 1,028 | 892 | - | - |
| Tax Abatement Monitoring Fees | - | - | - | - | - | - | - |
| Sale of Property | - | - | - | - | - | 1 | 1,854 |
| Interest | - | - | - | - | 6,627 | 1,228 | 5,542 |
| Rental Income | - | - | - | - | 1,050 | - | - |
| Donations | - | - | - | - | - | 25 | - |
| Refunds / Reimbursements | - | - | - | - | 114 | 3 | 12,381 |
| | - | 1,174,774 | - | 1,174,774 | 1,197,794 | 1,166,571 | 645,015 |
| Division / Department Revenues | | | | | | | |
| Police Department | - | 19,666 | - | 19,666 | 22,687 | 23,932 | 2,844 |
| Police/Fire Marine Patrol | - | 10,300 | - | 10,300 | 675 | 425 | 5,125 |
| Fire Department | - | 101,531 | - | 101,531 | 81,159 | 83,598 | 81,077 |
| Oakland Cemetery | - | 23,633 | - | 23,633 | 7,531 | 10,573 | 7,253 |
| Community Development | - | 9,245 | - | 9,245 | 15,832 | 17,165 | 41,140 |
| Building Division | - | 45,786 | - | 45,786 | 46,629 | 21,644 | 34,132 |
| Horticultural Services | - | 6,552 | - | 6,552 | 6,756 | 6,992 | 5,480 |
| City Manager/Finance/HR | - | 100 | - | 100 | 524 | 538 | 654 |
| Data Processing Center | - | 3,088 | - | 3,088 | 3,039 | 3,020 | 1,815 |
| Law Department | - | 9,382 | - | 9,382 | 54 | - | - |
| City Commission | - | - | - | - | - | - | - |
| Municipal Court | - | 74,527 | - | 74,527 | 52,263 | 25,402 | 265 |
| Building Maintenance | - | - | - | - | - | - | - |
| Engineering | - | 915 | - | 915 | 2,100 | 1,270 | 205 |
| Mechanic Department | - | 1,865 | - | 1,865 | - | 1,465 | 1,551 |
| | - | 306,591 | - | 306,591 | 239,249 | 196,025 | 181,540 |
| Total General Fund Revenues | - | 1,481,365 | - | 1,481,365 | 1,437,043 | 1,362,595 | 826,555 |
| General Fund Expenses | | | | | | | |
| Wages/Fringes | - | 1,101,318 | - | 1,101,318 | 908,694 | 858,894 | 767,975 |
| Travel & Training | - | 4,162 | - | 4,162 | 2,340 | 5,412 | 576 |
| Contractual Services | - | 206,313 | - | 206,313 | 176,906 | 219,719 | 221,498 |
| Supplies & Materials | - | 49,062 | - | 49,062 | 42,804 | 31,113 | 28,895 |
| Major Expendable | - | - | - | - | - | 1,276 | - |
| Transfers / Other | - | 110,124 | - | 110,124 | 96,004 | 155,192 | 144,802 |
| Total General Fund Expenses | - | 1,470,980 | - | 1,470,980 | 1,226,749 | 1,271,605 | 1,163,747 |
| Net Gain / (Loss) | - | 10,386 | - | 10,386 | 210,294 | 90,990 | (337,192) |
| Ending Cash Balance, 1/31/18 | | | | \$ 4,739,657 | | | |

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 | | 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 | | | |
| 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 | | | |
| March | | | |
| April | | | |
| May | | | |
| June | | | |
| July | | | |
| August | | | |
| September | | | |

| | | | |
|----------|--|--|--|
| October | | | |
| November | | | |
| December | | | |

| | | | |
|----------|--|--|--|
| October | | | |
| November | | | |
| December | | | |

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

Revenues:

Total 2018 YTD actual General Fund revenues are \$1,481,365, compared with \$1,437,043 at January 2017. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$1,101,674 and the 2017 YTD amount was \$1,065,409.
- **Admissions taxes** – The 2018 YTD amount is \$17,314 and the 2017 YTD amount was \$71,375. 2017 was higher due to a timing issue with one of the payments.
- **Hotel/motel taxes** - The 2018 YTD amount is \$19,964 and the 2017 YTD amount was \$16,563.

Expenses:

Total 2018 YTD actual General Fund expenses are up about 20% compared to actual amounts at January 2017.

Cash Balance:

The ending cash balance in the General Fund is \$4,739,657. 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):

| | | | | |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| 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

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