

**General Fund
August 31, 2017**

2017 Monthly Budget Amount	2017 Monthly Actual Amount	2017 YTD Budget	2017 YTD Actual	2016 YTD Actual	2015 YTD Actual	2014 YTD Actual
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Beginning Balance, 1/1/17

\$ 4,487,429

Revenues

General Revenues

Property Tax	691,160	718,592	1,497,569	1,518,511	1,504,122	1,514,158	1,501,688
Income Tax	945,325	927,170	8,014,690	7,740,760	7,587,085	6,225,866	4,910,735
Admissions Tax	1,316,438	1,233,346	2,687,828	2,467,782	2,611,377	2,176,039	1,639,100
Hotel/Motel Tax	379,075	392,700	761,374	800,985	752,747	405,858	680,398
Estate Tax	-	-	-	-	3,184	3,912	47,897
Local Government Funds	28,905	29,693	265,540	264,753	268,176	297,012	274,510
Other State Levied Monies	-	-	93,166	89,785	90,573	92,073	93,532
Cable Franchise Fees	-	90,362	286,010	270,239	277,970	290,743	289,304
Liquor/Beer Permits	3,795	3,261	64,451	64,264	61,823	62,665	61,799
State Patrol Fines	739	1,593	9,911	10,768	8,666	9,124	9,098
Unclaimed Funds	-	-	-	-	-	-	2,286
Public Vendor Licenses	-	-	1,500	2,450	1,350	2,450	2,300
Tax Abatement Monitoring Fees	-	-	4,000	3,059	4,470	6,915	4,403
Sale of Property	227	-	3,000	-	3,093	43,365	1,192
Interest	14,213	5,682	102,467	105,776	91,644	97,386	82,154
Rental Income	12,827	5,166	53,629	261,725	52,958	40,169	153,597
Donations	-	-	-	120	25	-	-
Refunds / Reimbursements	1,897	19,450	46,334	161,490	63,765	214,474	200,123
	3,394,600	3,427,015	13,891,468	13,762,467	13,383,027	11,482,208	9,954,116

Division / Department Revenues

Police Department	47,972	88,858	278,059	285,739	264,305	204,717	190,004
Police/Fire Marine Patrol	27	-	2,605	1,025	2,425	6,025	11,454
Fire Department	30	149	424,073	421,399	420,392	417,843	407,878
Oakland Cemetery	6,944	14,630	83,089	76,503	78,086	74,481	54,612
Community Development/JS Pier	8,590	23,926	70,768	99,395	69,447	42,412	23,003
Building Division	17,232	17,977	187,882	221,137	161,633	124,750	112,009
Horticultural Services	7,737	7,533	67,822	44,462	67,682	44,687	46,922
City Manager/Finance/HR	-	512	1,507	1,560	2,614	1,971	1,281
Data Processing Center	1,333	3,067	19,612	20,736	18,421	49,882	77,059
Law Department	204	96	2,314	9,654	2,037	3,073	10,876
City Commission	-	-	-	-	-	-	74
Municipal Court	109,335	86,606	698,240	668,838	666,268	567,093	575,659
Building Maintenance	-	104	-	1,777	-	495	-
Engineering	2,938	391	16,206	10,867	16,194	6,330	5,662
Mechanic Department	157	-	15,298	18,793	10,678	19,086	9,913
	202,499	243,851	1,867,475	1,881,885	1,780,183	1,562,845	1,526,404

Total General Fund Revenues 3,597,099 3,670,866 15,758,943 15,644,352 15,163,209 13,045,053 11,480,520

General Fund Expenses

Wages/Fringes	1,197,981	1,149,640	9,685,651	9,305,152	8,869,924	8,099,379	7,563,773
Travel & Training	13,345	3,236	41,795	32,592	27,245	20,290	12,104
Contractual Services	221,891	245,224	1,820,545	1,781,902	1,616,618	1,676,591	1,539,437
Supplies & Materials	78,815	77,528	433,596	446,440	378,056	348,089	328,270
Major Expendable	-	1,680	147,038	35,882	17,028	28,172	14,025
Transfers / Other	150,000	200,282	1,839,954	2,448,941	2,115,294	1,967,230	857,231
Total General Fund Expenses	1,662,032	1,677,591	13,968,580	14,050,909	13,024,166	12,139,751	10,314,839

Net Gain / (Loss) 1,935,067 1,993,276 1,790,363 1,593,443 2,139,043 905,302 1,165,681

Ending Cash Balance, 8/31/17

\$ 6,080,872

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

	2017	2016	2015	2014	2013	2012	2011	2010
January	4,697,723	4,261,014	3,867,093	3,836,274	3,367,344	3,123,288	3,046,316	2,263,742
February	3,814,454	3,534,655	2,965,660	3,303,250	2,606,577	2,641,057	2,609,479	1,652,114
March	3,955,833	4,440,406	3,665,316	3,937,644	2,960,539	3,274,537	3,033,098	2,348,394
April	3,161,359	3,295,072	3,023,451	3,665,480	3,113,209	2,895,689	2,985,718	2,084,694
May	3,727,564	3,123,779	2,899,190	3,172,343	2,584,626	2,731,142	2,629,714	1,781,557
June	3,683,365	3,642,254	3,012,283	3,238,672	2,886,615	2,226,701	2,525,712	1,520,587
July	4,087,596	4,121,139	3,401,724	3,564,211	3,301,788	2,501,314	2,244,085	1,360,622
August	6,080,872	6,309,067	5,109,586	5,393,377	5,092,355	4,298,200	3,964,579	3,180,790
September		7,032,386	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799	4,457,984
October		6,881,846	6,193,657	5,301,930	5,965,413	4,922,533	4,923,072	4,243,543
November		6,924,337	5,766,373	5,137,943	5,622,682	4,247,075	4,812,198	4,541,618
December		4,487,428	4,170,024	4,204,284	4,227,678	3,706,372	3,617,383	3,476,296

WATER FUND - 2014

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	6,514,890	226,330	6,288,561
February	6,544,755	207,220	6,337,535
March	6,584,678	149,759	6,434,920
April	6,638,447	244,273	6,394,174
May	6,627,337	241,741	6,385,596
June	6,739,778	213,743	6,526,034
July	5,994,711	299,753	5,694,958
August	6,114,443	257,921	5,856,522
September	6,135,282	331,319	5,803,963
October	5,998,258	261,293	5,736,965
November	6,106,198	256,679	5,849,519
December	6,001,891	7,337	5,994,554

SEWER FUND - 2014

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,898,525	77,893	4,820,632
February	4,986,105	86,601	4,899,504
March	4,972,784	266,521	4,706,263
April	4,942,670	266,956	4,675,715
May	4,779,600	258,970	4,520,630
June	4,850,299	298,028	4,552,272
July	3,558,800	270,753	3,288,047
August	3,806,237	288,027	3,518,211
September	4,142,704	272,104	3,870,600
October	4,404,400	302,105	4,102,295
November	4,434,903	199,355	4,235,548
December	4,184,649	5,874	4,178,774

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			-
October			-
November			-
December			-

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			-
October			-
November			-
December			-

General Fund –August 31, 2017 Report (Cash Basis Information)

Revenues:

2017 YTD actual General Fund revenues are \$15,644,352, compared with \$15,163,209 at August 2016. Here are a few items of note:

- **Income taxes** – The 2017 YTD amount is \$7,740,760 and the 2016 YTD amount was \$7,587,085.
- **Admissions taxes** – The 2017 YTD amount is \$2,467,782 and the 2016 YTD amount was \$2,611,377.
- **Hotel/motel taxes** - The 2017 YTD amount is \$800,985 and the 2016 YTD amount was \$752,747.

Expenses:

Total 2017 YTD actual General Fund expenses are up about 7.9% compared to actual amounts at August 2016.

Cash Balance:

The ending cash balance in the General Fund is \$6,080,872. 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):

August 2017- 241	July 2017 - 241	June 2017 - 236	May 2017- 237	April 2017 – 236	March 2017 - 236
February 2017 - 233	January 2017 – 234	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:

To calculate the YTD budget amount, we determined what percentage of revenue/expense by line item was received / expended cumulatively through August compared with what was received / expended in total for the 2016 year. This percentage was then applied to the total 2017 budget amount to generate the estimated “YTD Budget” amount.

Similarly, to calculate the Monthly Budget Amount, we determined what percentage of revenue/expense by line item was received / expended just in the month of August compared with what was received / expended in total for the 2016 year. This percentage was then applied to the total 2017 budget amount to generate an estimated “Monthly Budget” amount.

FULL-TIME EMPLOYEES

	Aug-17	Jul-17	Jun-17	May-17	Apr-17	Mar-17	Feb-17	Jan-17	Dec-16	Nov-16	Oct-16	Sep-16	Aug-16	Jul-16	Jun-16	May-16	Apr-16	Mar-16	Feb-16	Jan-16	Dec-15	Dec-14	Dec-13
Police Patrol	46	46	43	44	45	45	45	46	47	47	47	47	47	47	47	47	47	46	47	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	1	1
Fire	47	47	47	47	47	47	47	45	48	48	48	47	47	47	47	48	48	48	48	48	48	48	53
Cemetery	3	3	3	2	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Recreation	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	15	15	15	16	16	16	15	15	16	17	17	16	14	14	13	13	13	11	11	11	10	6	7
Building Div (includes Poulos)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Hort Services	10	10	10	10	9	9	9	9	9	9	9	9	9	9	9	8	8	8	8	8	8	8	7
Customer Acct Office	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
BIWW	14	14	15	15	14	14	14	14	14	14	14	14	14	14	14	14	14	14	13	12	12	13	12
Water Distribution	10	10	10	10	9	9	9	10	10	10	10	10	10	10	10	9	10	10	10	10	10	10	9
Water Pollution Control Plant	18	17	16	15	16	16	16	16	17	17	17	17	17	17	17	17	17	16	15	16	16	15	15
Sewer Maintenance	10	11	10	11	10	10	9	9	9	9	10	10	10	10	10	10	10	10	10	10	10	9	9
Street Dept	9	9	9	9	9	10	11	11	11	11	10	10	11	11	11	11	11	11	11	11	11	11	10
City Manager	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1
HR / IT	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	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	3	3	3	3
Law	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
Courts (not including Judge)	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	12
Building Maintenance/Pub Srv	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2
Engineer	7	7	6	6	6	6	6	7	7	7	7	5	5	5	5	5	5	5	5	5	5	4	8
Traffic	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	2	2	2
Fleet Maintenance	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4
	241	241	236	237	236	236	233	234	239	240	238	233	232	232	230	231	229	226	226	227	225	211	212