

**General Fund
July 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	-	0	806,409	799,919	809,938	813,359	813,972
Income Tax	1,198,937	1,108,271	7,069,365	6,813,590	6,692,195	5,382,678	4,137,159
Admissions Tax	847,616	749,533	1,371,390	1,234,435	1,332,383	1,048,724	802,094
Hotel/Motel Tax	225,265	300,858	382,299	408,285	377,967	360,755	317,122
Estate Tax	-	-	-	-	-	3,912	47,897
Local Government Funds	39,027	38,746	236,635	235,060	238,985	265,578	242,011
Other State Levied Monies	-	-	93,166	89,785	90,573	92,073	93,532
Cable Franchise Fees	94,715	-	286,010	179,877	277,970	188,238	188,879
Liquor/Beer Permits	-	-	60,656	61,003	58,182	62,665	61,799
State Patrol Fines	1,551	3,181	9,172	9,175	8,020	7,372	9,098
Unclaimed Funds	-	-	-	-	-	-	2,286
Public Vendor Licenses	-	-	1,500	2,450	1,350	1,000	2,300
Tax Abatement Monitoring Fees	-	-	4,000	3,059	4,470	6,915	4,403
Sale of Property	147	-	2,773	-	2,859	43,365	1,068
Interest	6,240	18,881	88,253	100,095	78,932	75,083	67,174
Rental Income	5,231	8,393	40,803	256,559	40,292	29,835	70,301
Donations	-	-	-	120	25	-	-
Refunds / Reimbursements	559	119,407	44,437	142,040	61,154	183,207	170,559
	2,419,288	2,347,271	10,496,868	10,335,452	10,075,295	8,564,759	7,031,653

Division / Department Revenues

Police Department	16,886	43,026	230,087	196,881	218,706	180,593	169,904
Police/Fire Marine Patrol	1,477	-	2,578	1,025	2,400	6,025	11,404
Fire Department	151	9,375	424,042	421,250	420,362	416,577	407,488
Oakland Cemetery	10,897	9,624	76,145	61,873	71,560	68,406	46,662
Community Development/JS Pier	15,464	19,052	62,177	75,468	61,017	23,781	18,126
Building Division	27,907	17,374	170,650	203,160	146,808	109,887	101,171
Horticultural Services	19,624	6,901	60,085	36,928	59,961	37,933	40,322
City Manager/Finance/HR	348	-	1,507	1,048	2,614	1,971	1,281
Data Processing Center	1,446	3,039	18,280	17,669	17,169	46,670	73,783
Law Department	56	50	2,109	9,558	1,858	3,073	10,876
City Commission	-	-	-	-	-	-	74
Municipal Court	140,662	155,924	588,905	582,232	561,940	496,239	510,114
Building Maintenance	-	110	-	1,673	-	495	-
Engineering	1,996	646	13,268	10,476	13,258	7,125	5,207
Mechanic Department	1,533	615	15,141	18,793	10,569	17,608	8,412
	238,449	265,736	1,664,976	1,638,034	1,588,222	1,416,384	1,404,823

Total General Fund Revenues 2,657,737 2,613,006 12,161,844 11,973,486 11,663,517 9,981,143 8,436,477

General Fund Expenses

Wages/Fringes	1,179,569	1,150,888	8,487,671	8,155,512	7,772,838	7,121,944	6,684,438
Travel & Training	4,421	7,625	28,451	29,355	18,546	18,705	8,974
Contractual Services	288,393	306,971	1,598,654	1,536,678	1,419,582	1,442,309	1,286,018
Supplies & Materials	56,256	47,362	354,781	368,912	309,336	303,767	288,578
Major Expendable	33,036	823	215,219	34,202	24,924	20,518	14,025
Transfers / Other	550,514	695,107	1,885,082	2,248,659	2,167,176	1,876,461	817,929
Total General Fund Expenses	2,112,188	2,208,775	12,569,857	12,373,319	11,712,402	10,783,703	9,099,962

Net Gain / (Loss) 545,549 404,231 (408,013) (399,833) (48,885) (802,561) (663,485)

Ending Cash Balance, 7/31/17

\$ 4,087,596

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		6,309,067	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			-
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			-
September			-
October			-
November			-
December			-

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

Revenues:

2017 YTD actual General Fund revenues are \$11,973,486, compared with \$11,663,517 at July 2016. Here are a few items of note:

- **Income taxes** – The 2017 YTD amount is \$6,813,590 and the 2016 YTD amount was \$6,692,195.
- **Admissions taxes** – The 2017 YTD amount is \$1,234,435 and the 2016 YTD amount was \$1,332,383.
- **Hotel/motel taxes** - The 2017 YTD amount is \$408,285 and the 2016 YTD amount was \$377,967

Expenses:

Total 2017 YTD actual General Fund expenses are up about 5.6% compared to actual amounts at July 2016.

Cash Balance:

The ending cash balance in the General Fund is \$4,087,596. 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):

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 July 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 July 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

	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	43	44	45	45	45	46	47	47	47	47	47	47	47	47	47	47	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
Fire	47	47	47	47	47	47	45	48	48	48	47	47	47	47	48	48	48	48	48	48	48	48
Cemetery	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	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	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
Hort Services	10	10	10	9	9	9	9	9	9	9	9	9	9	9	8	8	8	8	8	8	7	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
BIWW	14	15	15	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	13	12	12	13
Water Distribution	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	17	16	15	16	16	16	16	17	17	17	17	17	17	17	17	17	17	16	15	16	16	15
Sewer Maintenance	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	10	11	11	11	11	11	10	10	11	11	11	11	11	11	11	11	11	11
City Manager	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	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
Law	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	5	5	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
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	12
Building Maintenance/Pub Srv	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2
Engineer	7	6	6	6	6	6	7	7	7	7	5	5	5	5	5	5	5	5	5	5	4	6
Traffic	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	4	4	4	4	4	4	4	4	4	4	4	4	4
	241	236	237	236	236	233	234	239	240	238	233	232	232	230	231	229	226	226	227	225	211	212