

**General Fund
June 30, 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	-	-	806,409	799,919	809,938	813,359	813,371
Income Tax	1,306,378	967,025	5,870,428	5,705,319	5,557,225	4,323,970	3,547,523
Admissions Tax	500,857	393,510	523,774	484,902	508,877	441,279	342,393
Hotel/Motel Tax	93,576	21,167	157,034	107,427	155,255	143,179	127,603
Estate Tax	-	-	-	-	-	-	47,897
Local Government Funds	35,584	36,103	197,608	196,314	199,570	226,543	207,522
Other State Levied Monies	-	-	93,166	89,785	90,573	92,073	93,532
Cable Franchise Fees	-	-	191,295	179,877	185,918	188,238	188,879
Liquor/Beer Permits	-	-	60,656	61,003	58,182	56,136	57,242
State Patrol Fines	1,553	-	7,621	5,994	6,663	4,609	7,549
Unclaimed Funds	-	-	-	-	-	-	2,266
Public Vendor Licenses	-	250	1,500	2,450	1,350	1,000	1,550
Tax Abatement Monitoring Fees	-	-	4,000	3,059	4,470	6,915	3,553
Sale of Property	2,625	-	2,626	-	2,707	43,365	15
Interest	7,661	5,639	82,013	81,213	73,350	69,405	56,365
Rental Income	10,730	10,692	35,571	248,166	35,126	29,735	52,557
Donations	-	-	-	120	25	-	-
Refunds / Reimbursements	22,427	21,719	43,878	22,633	60,385	168,063	157,394
	<u>1,981,392</u>	<u>1,456,106</u>	<u>8,077,580</u>	<u>7,988,182</u>	<u>7,749,614</u>	<u>6,607,869</u>	<u>5,707,210</u>

Division / Department Revenues

Police Department	43,357	19,079	213,202	153,855	202,655	126,332	116,849
Police/Fire Marine Patrol	-	50	1,101	1,025	1,025	6,025	11,379
Fire Department	21,020	(698)	423,891	411,875	420,212	416,115	407,138
Oakland Cemetery	9,605	10,217	65,248	52,248	61,319	54,490	35,779
Community Development/JS Pier	15,462	12,066	46,714	56,416	45,842	18,180	4,055
Building Division	13,279	15,894	142,743	185,786	122,800	95,623	91,070
Horticultural Services	6,988	7,849	40,461	30,027	40,377	29,908	31,795
City Manager/Finance/HR	212	-	1,159	1,048	2,011	1,384	1,272
Data Processing Center	1,293	1,261	16,834	14,630	15,811	42,960	71,708
Law Department	91	45	2,053	9,508	1,808	3,073	10,876
City Commission	-	-	-	-	-	-	74
Municipal Court	33,173	54	498,243	426,308	475,429	391,651	411,222
Building Maintenance	-	-	-	1,563	-	495	-
Engineering	2,680	995	11,271	9,830	11,263	5,855	4,517
Mechanic Department	1,755	724	13,608	18,178	9,498	15,933	7,413
	<u>148,914</u>	<u>67,535</u>	<u>1,476,527</u>	<u>1,372,298</u>	<u>1,410,051</u>	<u>1,208,023</u>	<u>1,205,146</u>

Total General Fund Revenues	2,130,306	1,523,640	9,554,106	9,360,479	9,159,665	7,815,893	6,912,357
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General Fund Expenses

Wages/Fringes	1,086,584	1,064,510	7,308,102	7,004,624	6,692,612	6,186,587	5,858,884
Travel & Training	1,690	7,884	24,029	21,731	15,664	13,941	8,161
Contractual Services	306,800	194,657	1,310,261	1,229,707	1,163,493	1,235,611	1,082,909
Supplies & Materials	64,697	47,912	298,526	321,550	260,287	239,285	240,859
Major Expendable	85,450	14,184	182,183	33,379	21,099	17,761	10,320
Transfers / Other	167,527	238,692	1,334,568	1,553,552	1,534,280	1,314,709	700,248
Total General Fund Expenses	<u>1,712,749</u>	<u>1,567,839</u>	<u>10,457,669</u>	<u>10,164,543</u>	<u>9,687,435</u>	<u>9,007,894</u>	<u>7,901,381</u>

Net Gain / (Loss)	417,557	(44,199)	(903,563)	(804,064)	(527,770)	(1,192,002)	(989,024)
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Ending Cash Balance, 6/30/17

\$ 3,683,365

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		4,121,139	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			-
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			-
August			-
September			-
October			-
November			-
December			-

General Fund –June 30, 2017 Report (Cash Basis Information)

Revenues:

2017 YTD actual General Fund revenues are \$9,360,479, compared with \$9,159,665 at June 2016. Here are a few items of note:

- **Income taxes** – The 2017 YTD amount is \$5,705,319 and the 2016 YTD amount was \$5,557,225.
- **Admissions taxes** – The 2017 YTD amount is \$484,902 and the 2016 YTD amount was \$508,877.
- **Hotel/motel taxes** - The 2017 YTD amount is \$107,427 and the 2016 YTD amount was \$155,255. The decrease is related to a timing difference in the posting of a \$70,000 payment. This should level off in July.
- **Municipal court** - The decrease is related to a timing difference in the posting of June’s business (posted in July). This should level off in July.

Expenses:

Total 2017 YTD actual General Fund expenses are up about 5% compared to actual amounts at June 2016.

Cash Balance:

The ending cash balance in the General Fund is \$3,683,365. 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):

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 June 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 June 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

	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	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	1
Fire	47	47	47	47	47	45	48	48	48	47	47	47	47	48	48	48	48	48	48	48	53
Cemetery	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	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	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
Hort Services	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	3	3	3	3	3	3	3
BIWW	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	9	9	9	10	10	10	10	10	10	10	9	10	10	10	10	10	10	9	8
Water Pollution Control Plant	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	10	9	9	9	9	10	10	10	10	10	10	10	10	10	10	10	9	9
Street Dept	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	2	2	2	2	2	2	2	2	2	2	1	1
HR / IT	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
Law	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	5	5	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
Courts (not including Judge)	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	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2
Engineer	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	1	1	1	1	1	1	1	1	1	2	2	2	2
Fleet Maintenance	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4
	236	237	236	236	233	234	239	240	238	233	232	232	230	231	229	226	226	227	225	211	212