

**General Fund
October 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	36	-	1,500,000	1,519,166	1,506,564	1,515,877	1,508,259
Income Tax	1,183,449	1,224,099	9,992,305	9,725,661	9,459,188	7,974,323	5,862,432
Admissions Tax	439,437	427,362	4,013,984	3,742,797	3,899,812	3,304,003	2,447,062
Hotel/Motel Tax	120,442	109,746	1,197,110	1,208,294	1,183,545	1,121,845	999,125
Estate Tax	-	-	-	-	3,184	3,912	47,897
Local Government Funds	32,439	29,962	333,482	329,535	336,794	366,431	312,501
Other State Levied Monies	-	-	185,000	178,494	179,852	183,231	185,479
Cable Franchise Fees	-	-	286,010	270,239	277,970	290,743	289,304
Liquor/Beer Permits	-	4,378	64,451	68,642	61,823	67,738	68,525
State Patrol Fines	-	-	11,200	12,095	9,792	11,665	9,098
Unclaimed Funds	-	-	-	-	-	-	2,286
Public Vendor Licenses	-	-	1,500	2,450	1,350	2,700	2,300
Tax Abatement Monitoring Fees	-	-	4,000	3,059	4,470	6,915	4,403
Sale of Property	-	2,183	3,000	2,183	3,093	43,365	3,219
Interest	9,234	18,025	119,013	151,025	106,442	110,897	93,441
Rental Income	13,839	28,037	209,502	295,288	206,880	159,472	175,611
Donations	-	-	-	120	25	-	-
Refunds / Reimbursements	-	-	46,412	216,109	63,873	247,606	355,617
	1,798,877	1,843,792	17,966,968	17,725,157	17,304,656	15,410,725	12,366,560

Division / Department Revenues

Police Department	29,851	39,445	408,624	343,782	388,410	256,033	224,732
Police/Fire Marine Patrol	-	575	2,605	1,600	2,425	6,025	11,454
Fire Department	76	2,580	424,768	424,201	421,082	419,065	411,269
Oakland Cemetery	17,199	9,585	111,213	95,677	104,517	89,591	75,935
Community Development/JS Pier	4,346	7,235	70,894	112,616	69,570	51,678	26,568
Building Division	14,051	28,576	239,235	265,871	205,811	152,737	156,583
Horticultural Services	6,697	6,656	81,274	57,643	81,106	60,189	61,184
City Manager/Finance/HR	-	576	1,507	2,135	2,614	2,449	1,381
Data Processing Center	20,951	20,173	41,856	43,977	39,314	67,742	98,130
Law Department	-	66	2,389	9,779	2,104	12,383	10,876
City Commission	-	-	-	-	-	-	74
Municipal Court	83,319	83,898	860,927	827,762	821,506	713,725	720,078
Building Maintenance	-	-	1,068	1,777	1,093	4,557	116
Engineering	2,173	2,090	19,289	14,777	19,275	7,911	7,617
Mechanic Department	871	4,256	19,793	23,917	13,816	22,294	16,578
	179,533	205,712	2,285,442	2,225,515	2,172,643	1,866,378	1,822,575

Total General Fund Revenues 1,978,410 2,049,504 20,252,410 19,950,672 19,477,299 17,277,103 14,189,135

General Fund Expenses

Wages/Fringes	1,192,479	1,181,343	12,460,670	11,943,745	11,420,151	10,483,161	9,725,326
Travel & Training	11,621	7,022	64,169	41,657	44,174	33,834	22,912
Contractual Services	248,443	201,930	2,180,845	2,145,352	1,941,430	1,989,602	1,820,795
Supplies & Materials	92,031	67,886	612,591	517,606	477,330	434,294	395,675
Major Expendable	-	2,398	153,017	46,317	17,028	31,330	16,020
Transfers / Other	576,090	206,941	2,549,691	2,783,278	2,865,364	2,315,511	1,134,173
Total General Fund Expenses	2,120,665	1,667,518	18,020,984	17,477,955	16,765,477	15,287,732	13,114,901

Net Gain / (Loss) (142,255) 381,986 2,231,426 2,472,717 2,711,822 1,989,372 1,074,234

Ending Cash Balance, 10/31/17

\$ 6,960,146

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	6,578,160	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799	4,457,984
October	6,960,146	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	4,932,878	129,443	4,803,435
October	5,088,044	183,047	4,904,998
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	4,133,009	576,706	3,556,303
October	4,945,294	633,610	4,311,685
November			-
December			-

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

Revenues:

2017 YTD actual General Fund revenues are \$19,950,672, compared with \$19,477,299 at October 2016. Here are a few items of note:

- **Income taxes** – The 2017 YTD amount is \$9,725,661 and the 2016 YTD amount was \$9,459,188.
- **Admissions taxes** – The 2017 YTD amount is \$3,742,797 and the 2016 YTD amount was \$3,899,812.
- **Hotel/motel taxes** - The 2017 YTD amount is \$1,208,294 and the 2016 YTD amount was \$1,183,545.

Expenses:

Total 2017 YTD actual General Fund expenses are up about 4.1% compared to actual amounts at October 2016.

Cash Balance:

The ending cash balance in the General Fund is \$6,960,146. 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):

October 2017 – 245	September 2017 - 245	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 October 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 October 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

	Oct-17	Sep-17	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	47	47	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	2	2	1	1
Fire	48	48	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	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	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	16	16	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)	5	5	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	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	4	4	3	3	3	3	3	3	3
BIWW	15	15	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	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	17	18	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	10	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	10	10	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	3	3	2	2	2	2	2	2	2	2	2	2	1	1
HR / IT	4	4	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	3	3
Law	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	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	1	1	1
Courts (not including Judge)	12	12	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	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2
Engineer	7	7	7	7	6	6	6	6	6	6	7	7	7	7	5	5	5	5	5	5	5	5	5	4	8
Traffic	2	2	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	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4
	245	246	241	241	236	237	236	236	233	234	239	240	238	233	232	232	230	231	229	226	226	227	225	211	212