

General Fund
September 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
Beginning Balance, 1/1/17				\$ 4,487,429			
Revenues							
General Revenues							
Property Tax	2,395	655	1,499,964	1,519,166	1,506,527	1,515,877	1,502,710
Income Tax	794,165	760,803	8,808,856	8,501,563	8,338,879	6,939,535	5,236,009
Admissions Tax	886,719	847,653	3,574,547	3,315,434	3,472,874	2,979,999	2,254,860
Hotel/Motel Tax	315,294	297,563	1,076,668	1,098,548	1,064,468	1,025,949	943,503
Estate Tax	-	-	-	-	3,184	3,912	47,897
Local Government Funds	35,503	34,820	301,043	299,573	304,032	331,701	307,330
Other State Levied Monies	91,834	88,709	185,000	178,494	179,852	183,231	93,532
Cable Franchise Fees	-	-	286,010	270,239	277,970	290,743	289,304
Liquor/Beer Permits	-	-	64,451	64,264	61,823	62,665	61,799
State Patrol Fines	1,289	1,326	11,200	12,095	9,792	10,250	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	-	-	3,000	-	3,093	43,365	3,219
Interest	7,312	27,224	109,779	133,000	98,184	105,675	87,665
Rental Income	142,033	5,526	195,663	267,251	193,214	53,098	184,472
Donations	-	-	-	120	25	-	-
Refunds / Reimbursements	78	54,619	46,412	216,109	63,873	227,806	216,276
	2,276,623	2,118,898	16,168,091	15,881,365	15,583,610	13,783,422	11,246,661
Division / Department Revenues							
Police Department	100,713	18,598	378,772	304,337	360,036	234,411	203,987
Police/Fire Marine Patrol	-	-	2,605	1,025	2,425	6,025	11,454
Fire Department	620	222	424,692	421,621	421,007	418,093	408,707
Oakland Cemetery	10,926	9,589	94,015	86,092	88,354	82,734	65,764
Community Development/JS Pier	(4,220)	5,986	66,547	105,381	65,305	47,828	25,648
Building Division	37,301	16,157	225,183	237,295	193,723	138,659	140,255
Horticultural Services	6,755	6,525	74,577	50,987	74,423	52,059	53,977
City Manager/Finance/HR	-	-	1,507	1,560	2,614	2,449	1,381
Data Processing Center	1,293	3,067	20,905	23,803	19,635	65,488	79,374
Law Department	76	59	2,389	9,713	2,104	12,311	10,876
City Commission	-	-	-	-	-	-	74
Municipal Court	79,369	75,026	777,608	743,865	742,003	643,257	641,056
Building Maintenance	1,068	-	1,068	1,777	1,093	657	116
Engineering	911	1,820	17,117	12,687	17,104	6,965	6,677
Mechanic Department	3,623	868	18,922	19,661	13,207	20,851	13,204
	238,434	137,918	2,105,908	2,019,803	2,003,033	1,731,789	1,662,548
Total General Fund Revenues	2,515,056	2,256,815	18,274,000	17,901,168	17,586,643	15,515,211	12,909,209
General Fund Expenses							
Wages/Fringes	1,590,106	1,457,250	11,268,191	10,762,402	10,327,249	9,016,666	8,382,839
Travel & Training	12,970	2,044	52,548	34,635	36,174	27,023	14,940
Contractual Services	116,424	161,520	1,932,402	1,943,422	1,720,261	1,852,843	1,644,785
Supplies & Materials	35,374	3,280	520,560	449,720	405,619	387,865	342,341
Major Expendable	-	8,037	153,017	43,919	17,028	29,482	14,025
Transfers / Other	91,346	127,396	1,973,601	2,576,338	2,217,949	2,125,542	996,476
Total General Fund Expenses	1,846,219	1,759,527	15,900,318	15,810,436	14,724,281	13,439,420	11,395,406
Net Gain / (Loss)	668,838	497,288	2,373,681	2,090,731	2,862,362	2,075,791	1,513,803
Ending Cash Balance, 9/30/17				\$ 6,578,160			

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		6,881,846	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	6,739,378	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			-
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			-
November			-
December			-

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

Revenues:

2017 YTD actual General Fund revenues are \$17,901,168, compared with \$17,586,643 at September 2016. Here are a few items of note:

- **Income taxes** – The 2017 YTD amount is \$8,501,563 and the 2016 YTD amount was \$8,338,879.
- **Admissions taxes** – The 2017 YTD amount is \$3,315,434 and the 2016 YTD amount was \$3,472,874.
- **Hotel/motel taxes** - The 2017 YTD amount is \$1,098,548 and the 2016 YTD amount was \$1,064,468.

Expenses:

Total 2017 YTD actual General Fund expenses are up about 7.4% compared to actual amounts at September 2016.

Cash Balance:

The ending cash balance in the General Fund is \$6,578,160. 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):

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 September 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 September 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

	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	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	1	1
Fire	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	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	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	16	15	15	15	16	16	16	15	15	16	17	17	16	14	14	13	13	13	13	11	11	11	10	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	4
Hort Services	10	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	4	3	3	3	3	3	3	3
BIWW	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	9	9	9	10	10	10	10	10	10	10	9	10	10	10	10	10	10	9	8
Water Pollution Control Plant	18	18	17	16	15	16	16	16	16	17	17	17	17	17	17	17	17	17	17	16	15	16	16	15
Sewer Maintenance	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	9	9	9	9	9	10	11	11	11	11	11	10	10	11	11	11	11	11	11	11	11	11	10
City Manager	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	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
Law	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	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	1	1	1
Courts (not including Judge)	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	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2
Engineer	7	7	7	6	6	6	6	6	7	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	2	2	2
Fleet Maintenance	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	241	241	236	237	236	236	233	234	239	240	238	233	232	232	230	231	229	226	226	227	225	211	212