

**General Fund
November 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	(0)	1,559	1,500,000	1,520,726	1,506,564	1,516,843	1,508,259
Income Tax	758,253	715,359	10,750,557	10,441,020	10,176,986	8,623,981	6,376,409
Admissions Tax	445,453	498,536	4,459,437	4,241,332	4,332,596	3,665,304	2,723,882
Hotel/Motel Tax	91,547	102,744	1,288,657	1,311,039	1,274,055	1,205,229	1,060,752
Estate Tax	-	-	-	-	3,184	3,912	47,897
Local Government Funds	32,142	31,387	365,624	360,922	369,254	401,303	382,186
Other State Levied Monies	-	-	185,000	178,494	179,852	183,231	185,479
Cable Franchise Fees	98,990	93,095	385,000	363,334	374,177	393,920	385,715
Liquor/Beer Permits	5,549	-	70,000	68,642	67,145	67,738	68,525
State Patrol Fines	2,525	3,291	13,725	15,385	12,000	13,070	13,705
Unclaimed Funds	-	-	-	-	-	-	2,286
Public Vendor Licenses	-	-	1,500	2,450	1,350	2,950	2,300
Tax Abatement Monitoring Fees	-	-	4,000	3,059	4,470	6,915	4,403
Sale of Property	-	4,967	3,000	7,150	3,093	44,306	3,219
Interest	27,067	30,385	146,080	181,410	130,651	111,809	119,018
Rental Income	-	5,603	209,502	300,891	206,880	166,972	175,616
Donations	-	-	-	120	25	-	-
Refunds / Reimbursements	3,586	841	49,998	216,950	68,808	266,003	367,449
	1,465,112	1,487,765	19,432,080	19,212,923	18,711,089	16,673,488	13,427,099

Division / Department Revenues

Police Department	34,192	26,336	442,815	370,118	420,911	275,414	246,523
Police/Fire Marine Patrol	43,131	44,275	45,736	45,875	42,575	14,525	66,629
Fire Department	197	1,982	424,965	426,183	421,277	420,265	416,770
Oakland Cemetery	5,852	11,559	117,066	107,236	110,017	102,125	83,513
Community Development/JS Pier	10,288	11,413	81,182	124,029	79,666	54,988	26,918
Building Division	34,322	22,526	273,556	288,397	235,337	168,252	169,692
Horticultural Services	6,154	6,841	87,428	64,484	87,248	66,619	68,125
City Manager/Finance/HR	4,493	2,065	6,000	4,200	10,409	3,040	3,556
Data Processing Center	2,493	-	44,349	43,977	41,655	70,654	100,323
Law Department	10,567	60	12,956	9,839	11,409	12,383	11,301
City Commission	-	-	-	-	-	-	74
Municipal Court	83,163	103,313	944,090	931,075	900,862	803,137	799,193
Building Maintenance	2,932	3,043	4,000	4,819	4,093	5,057	1,116
Engineering	1,031	2,082	20,320	16,859	20,305	9,135	8,592
Mechanic Department	2,039	3,629	21,833	27,546	15,239	26,751	16,578
	240,854	239,124	2,526,295	2,464,639	2,401,002	2,032,347	2,018,903

Total General Fund Revenues 1,705,966 1,726,889 21,958,376 21,677,561 21,112,091 18,705,835 15,446,002

General Fund Expenses

Wages/Fringes	1,380,018	1,361,235	13,840,688	13,304,980	12,684,931	11,587,006	10,803,855
Travel & Training	9,772	6,611	73,941	48,268	50,901	40,967	26,168
Contractual Services	147,792	145,097	2,328,637	2,290,448	2,072,998	2,136,143	1,942,365
Supplies & Materials	80,270	72,893	692,862	590,500	539,876	477,497	438,745
Major Expendable	10,476	36,048	163,493	82,364	18,194	32,194	18,356
Transfers / Other	111,685	178,712	2,661,376	3,536,990	2,990,877	2,869,941	1,306,267
Total General Fund Expenses	1,740,014	1,800,596	19,760,998	19,853,550	18,357,778	17,143,747	14,535,755

Net Gain / (Loss) (34,049) (73,706) 2,197,378 1,824,011 2,754,313 1,562,088 910,247

Ending Cash Balance, 11/30/17

\$ 6,311,439

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	6,385,146	6,881,846	6,193,657	5,301,930	5,965,413	4,922,533	4,923,072	4,243,543
November	6,311,439	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	5,412,644	488,303	4,924,341
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	5,221,985	656,160	4,565,825
December			-

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

Revenues:

2017 YTD actual General Fund revenues are \$21,677,561, compared with \$21,112,091 at November 2016. Here are a few items of note:

- **Income taxes** – The 2017 YTD amount is \$10,441,020 and the 2016 YTD amount was \$10,176,986.
- **Admissions taxes** – The 2017 YTD amount is \$4,241,332 and the 2016 YTD amount was \$4,332,596.
- **Hotel/motel taxes** - The 2017 YTD amount is \$1,311,039 and the 2016 YTD amount was \$1,274,055.

Expenses:

Total 2017 YTD actual General Fund expenses are up about 7.5% compared to actual amounts at November 2016.

Cash Balance:

The ending cash balance in the General Fund is \$6,311,439. 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):

November 2017 - 248	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 November 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 November 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

	Nov-17	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	48	47	47	46	46	43	44	45	45	45	46	47	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	2	2	1	1
Fire	48	48	48	47	47	47	47	47	47	47	45	48	48	48	47	47	47	47	47	48	48	48	48	48	48	48	53
Cemetery	3	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	2
Recreation	2	2	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	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	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	10	9	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	4	4	3	3	3	3	3	3	3
BIWW	15	15	15	14	14	15	15	14	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	10	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	8
Water Pollution Control Plant	17	17	18	18	17	16	15	16	16	16	16	17	17	17	17	17	17	17	17	17	17	16	15	16	16	15	15
Sewer Maintenance	11	10	10	10	11	10	11	10	10	9	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	9	9
Street Dept	11	10	10	9	9	9	9	9	10	11	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	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	4	3	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	3	3
Law	4	4	4	4	4	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	1	1	1	1	1
Courts (not including Judge)	12	12	12	13	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	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2
Engineer	7	7	7	7	7	6	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	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	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4
	248	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	