

**General Fund  
December 31, 2016**

	<b>2016 Monthly Budget Amount</b>	<b>2016 Monthly Actual Amount</b>	<b>2016 YTD Budget</b>	<b>2016 YTD Actual</b>	<b>2015 YTD Actual</b>	<b>2014 YTD Actual</b>	<b>2013 YTD Actual</b>
<b>Beginning Balance, 1/1/16</b>				<b>\$ 4,170,024</b>			
<b>Revenues</b>							
<b>General Revenues</b>							
Property Tax	1,188	-	1,500,000	1,506,564	1,518,046	1,509,386	1,503,217
Income Tax	734,674	709,458	10,886,445	10,886,444	9,433,948	6,977,782	7,034,691
Admissions Tax	175	547	4,333,143	4,333,142	3,665,452	2,723,977	2,858,730
Hotel/Motel Tax	2,210	11,215	1,285,270	1,285,270	1,207,305	1,076,421	1,181,880
Estate Tax	2,549	-	3,185	3,184	19,593	47,897	638,316
Local Government Funds	32,915	34,717	403,973	403,972	436,902	415,593	432,441
Other State Levied Monies	-	-	180,934	179,852	183,231	185,479	184,982
Cable Franchise Fees	-	-	374,178	374,177	393,920	385,715	379,408
Liquor/Beer Permits	-	-	67,146	67,145	67,738	68,525	65,311
State Patrol Fines	1,321	1,115	13,116	13,115	14,534	14,931	17,237
Unclaimed Funds	-	-	-	-	-	2,286	192
Public Vendor Licenses	-	-	1,350	1,350	2,950	2,300	1,850
Tax Abatement Monitoring Fees	-	-	4,470	4,470	6,915	4,403	4,199
Sale of Property	15	-	3,093	3,093	44,519	3,219	22,338
Interest	32,511	12,450	133,735	143,100	147,719	133,260	141,709
Rental Income	6,686	5,429	212,310	212,309	172,402	187,295	120,800
Donations	-	-	-	25	-	-	-
Refunds / Reimbursements	3,382	2	68,812	68,810	279,753	379,263	305,107
	<u>817,627</u>	<u>774,933</u>	<u>19,471,160</u>	<u>19,486,022</u>	<u>17,594,929</u>	<u>14,117,732</u>	<u>14,892,408</u>
<b>Division / Department Revenues</b>							
Police Department	51,378	30,593	444,780	451,503	311,384	263,670	308,697
Police/Fire Marine Patrol	64,837	36,550	78,975	79,125	81,138	82,904	79,175
Fire Department	398	35	415,205	421,312	420,668	418,370	167,894
Oakland Cemetery	5,897	7,457	106,699	117,474	108,100	90,254	96,550
Community Development / Jk St Pier	3,659	3,747	76,948	83,413	57,733	27,178	28,129
Building Division	34,621	31,352	249,785	266,689	195,325	217,028	294,185
Horticultural Services	8,294	7,556	88,097	94,804	73,542	74,822	77,095
City Manager/Finance/HR	1,194	-	9,491	10,409	3,478	3,556	4,200
Data Processing Center	20,335	28,789	68,434	70,444	100,524	103,114	77,039
Law Department	-	39	11,448	11,448	12,383	11,301	9,380
City Commission	-	-	-	-	-	74	484
Municipal Court	131,078	134,458	968,664	1,035,320	928,825	889,418	890,060
Building Maintenance	-	-	4,093	4,093	5,057	1,116	1,993
Engineering	2,395	4,677	23,866	24,981	10,154	8,892	12,949
Mechanic Department	1,952	5,701	20,942	20,940	29,500	18,289	26,088
	<u>326,038</u>	<u>290,953</u>	<u>2,567,427</u>	<u>2,691,955</u>	<u>2,337,811</u>	<u>2,209,985</u>	<u>2,073,918</u>
Total General Fund Revenues	1,143,664	1,065,886	22,038,587	22,177,977	19,932,739	16,327,717	16,966,326
<b>General Fund Expenses</b>							
Wages/Fringes	800,805	738,958	13,439,223	13,423,889	12,321,191	11,367,441	10,591,939
Travel & Training	5,664	2,543	69,553	53,444	44,599	29,242	45,543
Contractual Services	243,391	227,832	2,317,805	2,300,829	2,386,777	2,088,355	2,230,987
Supplies & Materials	28,747	45,187	596,421	585,064	501,677	451,811	528,860
Major Expendable	1,370	6,048	27,102	24,242	33,907	20,454	48,965
Transfers / Other	2,116,064	2,482,227	5,473,327	5,473,105	4,678,849	2,393,826	2,998,708
Total General Fund Expenses	<u>3,196,042</u>	<u>3,502,795</u>	<u>21,923,431</u>	<u>21,860,573</u>	<u>19,967,000</u>	<u>16,351,129</u>	<u>16,445,002</u>
Net Gain / (Loss)	(2,052,377)	(2,436,909)	115,156	317,404	(34,261)	(23,412)	521,324
<b>Ending Cash Balance, 12/31/16</b>				<b>\$ 4,487,428</b>			

**GENERAL FUND UNEXPENDED BALANCE**  
(does not include outstanding encumbrances at month end)

	2016	2015	2014	2013	2012	2011	2010	2009
January	4,261,014	3,867,093	3,836,274	3,367,344	3,123,288	3,046,316	2,263,742	2,770,970
February	3,534,655	2,965,660	3,303,250	2,606,577	2,641,057	2,609,479	1,652,114	1,975,623
March	4,440,406	3,665,316	3,937,644	2,960,539	3,274,537	3,033,098	2,348,394	2,467,294
April	3,295,072	3,023,451	3,665,480	3,113,209	2,895,689	2,985,718	2,084,694	2,416,542
May	3,123,779	2,899,190	3,172,343	2,584,626	2,731,142	2,629,714	1,781,557	2,092,685
June	3,642,254	3,012,283	3,238,672	2,886,615	2,226,701	2,525,712	1,520,587	1,808,282
July	4,121,139	3,401,724	3,564,211	3,301,788	2,501,314	2,244,085	1,360,622	1,459,626
August	6,309,067	5,109,586	5,393,377	5,092,355	4,298,200	3,964,579	3,180,790	3,229,171
September	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799	4,457,984	3,703,882
October	6,881,846	6,193,657	5,301,930	5,965,413	4,922,533	4,923,072	4,243,543	3,475,800
November	6,924,337	5,766,373	5,137,943	5,622,682	4,247,075	4,812,198	4,541,618	4,099,607
December	4,487,428	4,170,024	4,204,284	4,227,678	3,706,372	3,617,383	3,476,296	2,847,621

**WATER FUND - 2013**

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	7,081,017	264,935	6,816,082
February	6,962,843	320,219	6,642,624
March	7,250,075	263,089	6,986,986
April	7,112,629	286,762	6,825,867
May	7,210,278	284,279	6,925,999
June	7,288,226	254,863	7,033,363
July	6,783,783	252,455	6,531,328
August	7,043,005	242,255	6,800,750
September	7,190,616	177,730	7,012,886
October	7,418,826	178,262	7,240,564
November	7,512,497	233,484	7,279,012
December	7,472,242	60,332	7,411,910

**SEWER FUND - 2013**

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	5,682,572	143,795	5,538,778
February	5,548,368	159,318	5,389,050
March	5,678,024	152,633	5,525,392
April	5,640,326	238,043	5,402,283
May	6,133,007	227,599	5,905,408
June	6,267,087	211,776	6,055,311
July	5,362,845	224,059	5,138,786
August	5,723,370	221,794	5,501,576
September	5,917,698	237,203	5,680,496
October	6,223,976	261,783	5,962,193
November	6,410,836	233,400	6,177,436
December	6,159,738	5,630	6,154,107

**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

## General Fund – December 31, 2016 Report (Cash Basis Information)

### Revenues:

Total 2016 YTD actual General Fund revenues are \$22,177,976 compared with \$19,932,739 at December 2015, or about an 11.3% total increase. Here are a few items of note:

- **Income taxes** – The 2016 YTD amount is \$10,886,444 and the 2015 YTD amount was \$9,433,948.
- **Admissions taxes** – The 2016 YTD amount is \$4,333,142 and the 2015 YTD amount was \$3,665,452.
- **Hotel/motel taxes** - The 2016 YTD amount is \$1,285,270 and the 2015 YTD amount was \$1,205,305.

### Expenses:

Total 2016 YTD actual General Fund expenses are up about 9.5% compared to actual amounts at December 2015. The majority of the increase is related to the neighborhood initiative transfer (\$900,000) and payroll stabilization fund transfer (\$300,000).

### Cash Balance:

The ending cash balance in the General Fund is \$4,487,428. 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):

December 2016- 239	November 2016 - 240	October 2016 - 235	September 2016 - 233	August 2016 - 232	July 2016 - 232
June 2016 - 230	May 2016 - 231	April 2016 - 229	March 2016 - 226	February 2016 - 226	January 2016 - 227
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:

The YTD budget amount is equal to the original approved budget plus all amendments. The final budget amendment was passed by the City Commission at the December 27, 2016, regular meeting to ensure that budgetary compliance was achieved.

To calculate the Monthly Budget Amount, we determined what percentage of revenue/expense by line item was received / expended just in the month of December compared with what was received / expended in total for the 2015 year. This percentage was then applied to the total 2016 budget amount to generate an estimated “Monthly Budget” amount.

FULL-TIME EMPLOYEES

	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	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	1	1
Fire	48	48	48	47	47	47	47	48	48	48	48	48	48	48	53
Cemetery	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Recreation	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	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
Hort Services	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	3	3	3	3	3	3	3
BIWW	14	14	14	14	14	14	14	14	14	14	13	12	12	13	12
Water Distribution	10	10	10	10	10	10	9	10	10	10	10	10	10	9	8
Water Pollution Control Plant	17	17	17	17	17	17	17	17	17	16	15	16	16	15	15
Sewer Maintenance	9	9	10	10	10	10	10	10	10	10	10	10	10	9	9
Street Dept	11	11	10	10	11	11	11	11	11	11	11	11	11	11	10
City Manager	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1
HR / IT	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
Law	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
Courts (not including Judge)	13	13	13	13	13	13	13	13	13	13	13	13	13	13	12
Building Maintenance/Pub Srv	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2
Engineer	7	7	7	5	5	5	5	5	5	5	5	5	5	4	8
Traffic	2	2	1	1	1	1	1	1	1	1	1	2	2	2	2
Fleet Maintenance	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4
	239	240	238	233	232	232	230	231	229	226	226	227	225	211	212