

**General Fund
December 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
Beginning Balance, 1/1/17				\$ 4,487,429			
Revenues							
General Revenues							
Property Tax	-	-	1,500,000	1,520,726	1,506,564	1,518,046	1,509,386
Income Tax	749,443	800,854	11,241,874	11,241,874	10,886,444	9,433,948	6,977,782
Admissions Tax	563	130	4,307,503	4,241,462	4,333,142	3,665,452	2,723,977
Hotel/Motel Tax	11,343	2,759	1,313,798	1,313,798	1,285,270	1,207,305	1,076,421
Estate Tax	-	-	-	-	3,184	19,593	47,897
Local Government Funds	34,376	33,579	446,816	394,501	403,972	436,902	415,593
Other State Levied Monies	-	-	185,786	178,494	179,852	183,231	185,479
Cable Franchise Fees	-	-	365,621	363,334	374,177	393,920	385,715
Liquor/Beer Permits	-	-	70,000	68,642	67,145	67,738	68,525
State Patrol Fines	1,275	1,204	16,590	16,590	13,115	14,534	14,931
Unclaimed Funds	-	-	-	-	-	-	2,286
Public Vendor Licenses	-	-	2,450	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	-	1,012	8,162	8,162	3,093	44,519	3,219
Interest	13,920	18,064	200,219	199,474	143,100	147,719	133,260
Rental Income	5,498	29,437	330,328	330,328	212,309	172,402	187,295
Donations	-	-	120	120	25	-	-
Refunds / Reimbursements	2	2,255	238,476	219,205	68,810	279,753	379,263
	816,420	889,294	20,231,742	20,102,217	19,486,022	17,594,929	14,117,732

Division / Department Revenues

Police Department	32,185	27,380	534,981	397,498	451,503	311,384	263,670
Police/Fire Marine Patrol	39,264	20,000	65,875	65,875	79,125	81,138	82,904
Fire Department	35	7,150	433,528	433,333	421,312	420,668	418,370
Oakland Cemetery	7,934	13,307	134,878	120,543	117,474	108,100	90,254
Community Development/JS Pier	3,818	8,640	135,304	132,669	83,413	57,733	27,178
Building Division	36,444	18,485	307,392	306,882	266,689	195,325	217,028
Horticultural Services	7,572	6,867	71,361	71,352	94,804	73,542	74,822
City Manager/Finance/HR	-	-	4,200	4,200	10,409	3,478	3,556
Data Processing Center	30,651	29,662	73,639	73,639	70,444	100,524	103,114
Law Department	44	-	9,839	9,839	11,448	12,383	11,301
City Commission	-	-	-	-	-	-	74
Municipal Court	140,910	88,440	1,019,516	1,019,516	1,035,320	928,825	889,418
Building Maintenance	-	-	5,256	4,819	4,093	5,057	1,116
Engineering	4,680	1,175	29,519	18,034	24,981	10,154	8,892
Mechanic Department	8,167	1,921	29,467	29,467	20,940	29,500	18,289
	311,705	223,028	2,854,757	2,687,667	2,691,955	2,337,811	2,209,985

Total General Fund Revenues 1,128,124 1,112,323 23,086,499 22,789,884 22,177,977 19,932,739 16,327,717

General Fund Expenses

Wages/Fringes	806,286	869,926	14,264,874	14,174,906	13,423,889	12,321,191	11,367,441
Travel & Training	3,694	7,031	75,855	55,299	53,444	44,599	29,242
Contractual Services	255,928	215,896	2,567,457	2,506,344	2,300,829	2,386,777	2,088,355
Supplies & Materials	57,992	35,832	665,506	626,332	585,064	501,677	451,811
Major Expendable	54,347	3,401	94,136	85,765	24,242	33,907	20,454
Transfers / Other	2,208,764	1,562,405	5,166,738	5,099,396	5,473,105	4,678,849	2,393,826
Total General Fund Expenses	3,387,010	2,694,491	22,834,566	22,548,041	21,860,573	19,967,000	16,351,129

Net Gain / (Loss) (2,258,886) (1,582,168) 251,933 241,843 317,404 (34,261) (23,412)

Ending Cash Balance, 12/31/17

\$ 4,729,271

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	4,729,271	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	5,331,949	-	5,331,949

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	5,420,235	-	5,420,235

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

Revenues:

2017 YTD actual General Fund revenues are \$22,789,884, compared with \$22,177,977 at December 2016. Here are a few items of note:

- **Income taxes** – The 2017 YTD amount is \$11,241,847 and the 2016 YTD amount was \$10,886,444
- **Admissions taxes** – The 2017 YTD amount is \$4,241,462 and the 2016 YTD amount was \$4,333,142.
- **Hotel/motel taxes** - The 2017 YTD amount is \$1,313,798 and the 2016 YTD amount was \$1,285,270.

Expenses:

Total 2017 YTD actual General Fund expenses are up about 3% compared to actual amounts at December 2016.

Cash Balance:

The ending cash balance in the General Fund is \$4,729,271. 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 2017 - 247	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:

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 22, 2017, 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 2016 year. This percentage was then applied to the total 2017 budget amount to generate an estimated “Monthly Budget” amount.

FULL-TIME EMPLOYEES

	Dec-17	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	48	47	47	46	46	43	44	45	45	45	46	47	47	47	47	47	47	47	47	47	46	47	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	2	1	1
Fire	48	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	3	2	3	2	3	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	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	16	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	5	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	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	4	3	3	3	3	3	3	3
BIWW	15	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	10	9	9	9	10	10	10	10	10	10	10	10	9	10	10	10	10	10	10	9	8
Water Pollution Control Plant	17	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	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	10	11	10	10	9	9	9	9	9	10	11	11	11	11	10	10	11	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	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	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	3
Law	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	4	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	1	1	1	1
Courts (not including Judge)	12	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	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2
Engineer	7	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	8
Traffic	2	2	2	2	2	2	2	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	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4
	247	248	245	246	241	241	236	237	236	236	233	234	239	240	238	233	232	232	232	230	231	229	226	226	227	225	211	212