

**General Fund
April 30, 2016**

2016 Monthly Budget Amount	2016 Monthly Actual Amount
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2016 YTD Budget	2016 YTD Actual
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2015 YTD Actual	2014 YTD Actual	2013 YTD Actual
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Beginning Balance, 1/1/16

\$ 4,170,024

Revenues

General Revenues

Property Tax	2,425	915	803,691	809,938	813,359	811,734	798,795
Income Tax	653,745	721,208	2,524,282	3,381,108	2,404,235	2,125,576	1,908,344
Admissions Tax	6,480	4,870	17,967	15,586	17,106	12,497	15,558
Hotel/Motel Tax	11,854	15,116	43,195	46,928	40,901	43,034	49,467
Estate Tax	-	-	-	-	-	45,253	414,558
Local Government Funds	30,330	27,656	136,645	130,256	138,838	129,796	140,453
Other State Levied Monies	88,910	89,069	136,134	90,573	92,073	1,595	93,152
Cable Franchise Fees	-	-	93,494	96,198	95,937	94,566	94,907
Liquor/Beer Permits	-	-	96,307	2,307	280	795	57,604
State Patrol Fines	982	1,398	289	3,975	3,670	4,802	5,238
Unclaimed Funds	-	-	-	-	-	2,266	-
Public Vendor Licenses	-	500	-	1,350	-	500	850
Tax Abatement Monitoring Fees	5,482	3,070	-	4,470	6,915	-	-
Sale of Property	68	-	777	1	42,346	-	5,412
Interest	131	511	43,000	41,233	38,544	29,562	28,641
Rental Income	1,102	1,188	42,479	16,759	16,277	34,853	7,939
Donations	-	-	-	25	-	-	-
Refunds / Reimbursements	32,502	(75)	-	304	142,420	108,922	72,959
	834,011	865,426	3,938,260	4,641,011	3,852,902	3,445,751	3,693,877

Division / Department Revenues

Police Department	40,817	54,495	87,637	130,895	86,631	78,976	98,271
Police/Fire Marine Patrol	25	25	5,940	1,025	6,025	11,379	750
Fire Department	65,158	50,671	269,582	292,417	270,011	283,239	155,870
Oakland Cemetery	12,150	7,687	37,577	35,775	33,850	25,134	31,618
Community Development	2,302	16,040	9,598	45,274	9,235	1,455	1,525
Building Division	15,121	26,569	94,268	91,638	73,652	66,349	114,800
Horticultural Services	1,248	12,298	10,944	23,816	10,731	14,512	16,501
City Manager/Finance/HR	-	573	658	1,643	654	-	2,698
Data Processing Center	15,770	1,214	25,112	10,173	24,041	68,648	27,297
Law Department	3,016	40	3,016	1,669	2,988	10,868	9,238
City Commission	-	-	-	-	-	74	346
Municipal Court	24,089	26,981	256,112	295,593	245,001	281,746	290,754
Building Maintenance	-	-	196	-	495	-	-
Engineering	863	690	3,924	6,120	3,320	3,875	2,483
Mechanic Department	805	2,960	4,727	7,443	3,984	5,818	8,079
	181,362	200,243	809,291	943,481	770,618	852,072	760,230

Total General Fund Revenues	1,015,373	1,065,668	4,747,551	5,584,491	4,623,520	4,297,823	4,454,107
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General Fund Expenses

Wages/Fringes	1,349,520	1,327,375	4,203,468	4,580,367	3,838,403	3,511,188	3,390,694
Travel & Training	2,328	717	14,520	11,872	9,442	5,204	9,874
Contractual Services	130,783	104,329	730,296	678,278	776,182	756,133	788,247
Supplies & Materials	61,483	61,791	194,562	160,873	165,084	176,927	141,033
Major Expendable	-	-	6,019	5,235	8,547	7,436	12,825
Transfers / Other	531,774	716,791	861,090	1,022,819	1,006,696	403,151	704,597
Total General Fund Expenses	2,075,887	2,211,003	6,009,955	6,459,443	5,804,354	4,860,039	5,047,270

Net Gain / (Loss)	(1,060,514)	(1,145,334)	(1,262,404)	(874,952)	(1,180,834)	(562,216)	(593,163)
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Ending Cash Balance, 4/30/16

\$ 3,295,072

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		2,899,190	3,172,343	2,584,626	2,731,142	2,629,714	1,781,557	2,092,685
June		3,012,283	3,238,672	2,886,615	2,226,701	2,525,712	1,520,587	1,808,282
July		3,401,724	3,564,211	3,301,788	2,501,314	2,244,085	1,360,622	1,459,626
August		5,109,586	5,393,377	5,092,355	4,298,200	3,964,579	3,180,790	3,229,171
September		6,280,075	5,741,499	5,716,864	5,056,663	5,086,799	4,457,984	3,703,882
October		6,193,657	5,301,930	5,965,413	4,922,533	4,923,072	4,243,543	3,475,800
November		5,766,373	5,137,943	5,622,682	4,247,075	4,812,198	4,541,618	4,099,607
December		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			
June			
July			
August			
September			
October			
November			
December			

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			
June			
July			
August			
September			
October			
November			
December			

General Fund –April 30, 2016 Report (Cash Basis Information)

Revenues:

Total 2016 YTD actual General Fund revenues are \$5,584,491, compared with \$4,623,520 at April 2015. Here are a few items of note:

- **Income taxes** – The 2016 YTD amount is \$3,381,108 and the 2015 YTD amount was \$2,404,235.
- **Admissions taxes** – The 2016 YTD amount is \$15,586 and the 2015 YTD amount was \$17,106.
- **Hotel/motel taxes** - The 2016 YTD amount is \$46,928 and the 2015 YTD amount was \$40,901.

Expenses:

Total 2016 YTD actual General Fund expenses are up about 11% compared to actual amounts at April 2015. The primary reason for this is related to Wages/Fringes. As of April 30, YTD 2016 had 9 pay periods while YTD 2015 had 8 pay periods. May will have a better YTD comparison between 2016 and 2015 as both years will have 11 pay periods as of May 31.

Cash Balance:

The ending cash balance in the General Fund is \$3,295,072. 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):

April 2016 – 229	March 2016 - 226	February 2016- 226	January 2016 – 227	December 2015- 225
December 2014 - 211	December 2013 - 212			

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 April 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 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 April 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

	Apr-16	Mar-16	Feb-16	Jan-16	Dec-15	Nov-15	Oct-15	Sep-15	Aug-15	Jul-15	Jun-15	May-15	Apr-15
Police Patrol	47	46	47	47	47	47	46	46	44	44	45	45	45
Police Records	2	2	2	2	2	2	2	2	2	2	2	1	1
Fire	48	48	48	48	48	48	47	47	48	48	48	48	48
Cemetery	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
Community Dev	13	11	11	11	10	9	9	9	9	9	9	7	7
Building Div (includes Poulos)	4	4	4	4	4	4	4	4	4	4	4	4	4
Hort Services	8	8	8	8	8	8	8	8	8	8	8	8	8
Customer Acct Office	3	3	3	3	3	3	2	3	3	3	3	3	3
BIWW	14	14	13	12	12	12	12	11	13	13	12	12	11
Water Distribution	10	10	10	10	10	10	10	10	10	10	10	10	9
Water Pollution Control Plant	17	16	15	16	16	16	17	17	17	16	16	17	17
Sewer Maintenance	10	10	10	10	10	10	10	9	9	9	9	9	9
Street Dept	11	11	11	11	11	11	11	11	10	10	10	10	11
City Manager	2	2	2	2	2	2	2	2	2	2	2	2	2
HR / IT	3	3	3	3	3	3	3	3	2	2	2	2	2
Finance / Tax	3	3	3	3	3	3	3	3	3	3	3	3	3
Law	3	4	5	5	4	4	4	4	4	4	4	4	4
Commissioners / Clerk	1	1	1	1	1	1	1	1	1	1	1	1	1
Courts (not including Judge)	13	13	13	13	13	12	12	12	12	13	13	13	13
Building Maintenance/Pub Srv	4	4	4	4	4	4	4	4	4	3	3	3	3
Engineer	5	5	5	5	5	5	5	5	5	4	4	4	4
Traffic	1	1	1	2	2	2	2	2	2	2	2	2	2
Fleet Maintenance	4	4	4	4	4	4	4	4	4	4	4	4	4
	229	226	226	227	225	223	221	220	219	217	217	215	214