

**General Fund
August 31, 2016**

	2016 Monthly Budget Amount	2016 Monthly Actual Amount	2016 YTD Budget	2016 YTD Actual	2015 YTD Actual	2014 YTD Actual	2013 YTD Actual
Beginning Balance, 1/1/16				\$ 4,170,024			
Revenues							
General Revenues							
Property Tax	692,467	694,184	1,496,158	1,504,122	1,514,158	1,501,688	1,500,113
Income Tax	885,290	894,890	6,536,733	7,587,085	6,225,866	4,910,735	4,657,733
Admissions Tax	1,184,073	1,278,994	2,285,599	2,611,377	2,176,039	1,639,100	1,777,557
Hotel/Motel Tax	347,633	374,780	428,615	752,747	405,858	680,398	766,639
Estate Tax	-	3,184	-	3,184	3,912	47,897	414,558
Local Government Funds	30,937	29,192	292,320	268,176	297,012	274,510	294,434
Other State Levied Monies	-	-	291,228	90,573	92,073	93,532	93,152
Cable Franchise Fees	-	-	93,494	277,970	290,743	289,304	282,263
Liquor/Beer Permits	-	3,640	291,866	61,823	62,665	61,799	61,893
State Patrol Fines	1,808	646	64,672	8,666	9,124	9,098	11,925
Unclaimed Funds	-	-	-	-	-	2,286	-
Public Vendor Licenses	-	-	-	1,350	2,450	2,300	1,850
Tax Abatement Monitoring Fees	-	-	2,480	4,470	6,915	4,403	4,199
Sale of Property	-	234	777	3,093	43,365	1,192	17,525
Interest	22,647	12,712	44,035	91,644	97,386	82,154	84,927
Rental Income	11,388	12,666	107,326	52,958	40,169	153,597	98,877
Donations	-	-	-	25	-	-	-
Refunds / Reimbursements	11,177	2,611	-	63,765	214,474	200,123	254,181
	3,187,420	3,307,732	11,935,303	13,383,027	11,482,208	9,954,116	10,321,826
Division / Department Revenues							
Police Department	24,404	45,599	207,095	264,305	204,717	190,004	223,349
Police/Fire Marine Patrol	-	25	5,940	2,425	6,025	11,454	11,775
Fire Department	1,264	30	417,180	420,392	417,843	407,878	160,294
Oakland Cemetery	6,743	6,526	82,680	78,086	74,481	54,612	67,263
Community Development / Jk St Pier	19,363	8,430	44,077	69,447	42,412	23,003	24,024
Building Division	19,024	14,825	159,670	161,633	124,750	112,009	169,001
Horticultural Services	6,888	7,721	45,572	67,682	44,687	46,922	48,023
City Manager/Finance/HR	-	-	1,984	2,614	1,971	1,281	2,698
Data Processing Center	3,355	1,252	52,103	18,421	49,882	77,059	44,546
Law Department	-	180	3,102	2,037	3,073	10,876	9,238
City Commission	-	-	-	-	-	74	484
Municipal Court	74,067	104,328	592,812	666,268	567,093	575,659	612,632
Building Maintenance	-	-	196	-	495	-	-
Engineering	-	2,936	7,481	16,194	6,330	5,662	8,072
Mechanic Department	1,753	110	22,645	10,678	19,086	9,913	18,042
	156,861	191,961	1,642,537	1,780,183	1,562,845	1,526,404	1,399,442
Total General Fund Revenues	3,344,281	3,499,693	13,577,840	15,163,209	13,045,053	11,480,520	11,721,267
General Fund Expenses							
Wages/Fringes	1,070,398	1,097,087	8,869,700	8,869,924	8,099,379	7,563,773	6,993,035
Travel & Training	2,438	8,699	31,204	27,245	20,290	12,104	22,959
Contractual Services	220,431	197,036	1,577,474	1,616,618	1,676,591	1,539,437	1,670,333
Supplies & Materials	52,237	68,720	410,246	378,056	348,089	328,270	350,693
Major Expendable	5,390	(7,896)	19,839	17,028	28,172	14,025	26,393
Transfers / Other	77,640	(51,881)	1,982,694	2,115,294	1,967,230	857,231	1,271,873
Total General Fund Expenses	1,428,535	1,311,764	12,891,156	13,024,166	12,139,751	10,314,839	10,335,285
Net Gain / (Loss)	1,915,746	2,187,929	686,683	2,139,043	905,302	1,165,681	1,385,983
Ending Cash Balance, 8/31/16				\$ 6,309,067			

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		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	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			
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	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			
October			
November			
December			

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

Revenues:

Total 2016 YTD actual General Fund revenues are \$15,163,209, compared with \$13,045,053 at August 2015, or about a 16% total increase. Here are a few items of note:

- **Income taxes** – The 2016 YTD amount is \$7,587,085 and the 2015 YTD amount was \$6,225,866.
- **Admissions taxes** – The 2016 YTD amount is \$2,611,377 and the 2015 YTD amount was \$2,176,039.
- **Hotel/motel taxes** - The 2016 YTD amount is \$752,747 and the 2015 YTD amount was \$405,858.

Expenses:

Total 2016 YTD actual General Fund expenses are up about 7.3% compared to actual amounts at August 2015. YTD total actual expenses are in line with estimated YTD budgeted amounts.

Cash Balance:

The ending cash balance in the General Fund is \$6,309,067. 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):

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								

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 August 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 August 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

	Aug-16	Jul-16	Jun-16	May-16	Apr-16	Mar-16	Feb-16	Jan-16	Dec-15	Nov-15	Oct-15	Sep-15	Aug-15	Jul-15	Dec-14	Dec-13
Police Patrol	47	47	47	47	47	46	47	47	47	47	46	46	44	44	46	45
Police Records	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
Fire	47	47	47	48	48	48	48	48	48	48	47	47	48	48	48	53
Cemetery	2	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	1
Community Dev	14	14	13	13	13	11	11	11	10	9	9	9	9	9	6	7
Building Div (includes Poulos)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Hort Services	9	9	9	8	8	8	8	8	8	8	8	8	8	8	7	7
Customer Acct Office	4	4	4	4	3	3	3	3	3	3	2	3	3	3	3	3
BIWW	14	14	14	14	14	14	13	12	12	12	12	11	13	13	13	12
Water Distribution	10	10	9	10	10	10	10	10	10	10	10	10	10	10	9	8
Water Pollution Control Plant	17	17	17	17	17	16	15	16	16	16	16	17	17	17	16	15
Sewer Maintenance	10	10	10	10	10	10	10	10	10	10	10	9	9	9	9	9
Street Dept	11	11	11	11	11	11	11	11	11	11	11	11	10	10	11	10
City Manager	2	2	2	2	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	2	2	2	2
Finance / Tax	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Law	4	4	4	4	3	4	5	5	4	4	4	4	4	4	4	4
Commissioners / Clerk	1	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	12	12	12	12	13	13	12
Building Maintenance/Pub Srv	4	4	4	4	4	4	4	4	4	4	4	4	4	3	2	2
Engineer	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	8
Traffic	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2
Fleet Maintenance	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
	232	232	230	231	229	226	226	227	225	223	221	220	219	217	211	212