

**General Fund
July 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 | - | - | 803,691 | 809,938 | 813,359 | 813,972 | 801,023 |
| Income Tax | 1,111,571 | 1,134,970 | 5,651,443.16 | 6,692,195 | 5,382,678 | 4,137,159 | 4,202,732 |
| Admissions Tax | 638,029 | 823,507 | 1,101,525 | 1,332,383 | 1,048,724 | 802,094 | 918,114 |
| Hotel/Motel Tax | 229,775 | 222,713 | 380,983 | 377,967 | 360,755 | 317,122 | 379,338 |
| Estate Tax | - | - | - | - | 3,912 | 47,897 | 414,558 |
| Local Government Funds | 38,419 | 39,415 | 261,383 | 238,985 | 265,578 | 242,011 | 264,259 |
| Other State Levied Monies | - | - | 260,406 | 90,573 | 92,073 | 93,532 | 93,152 |
| Cable Franchise Fees | - | 92,052 | 93,494 | 277,970 | 188,238 | 188,879 | 185,737 |
| Liquor/Beer Permits | 6,554 | - | 188,965 | 58,182 | 62,665 | 61,799 | 61,893 |
| State Patrol Fines | 2,851 | 1,356 | 64,672 | 8,020 | 7,372 | 9,098 | 10,720 |
| Unclaimed Funds | - | - | - | - | - | 2,286 | - |
| Public Vendor Licenses | - | - | - | 1,350 | 1,000 | 2,300 | 1,850 |
| Tax Abatement Monitoring Fees | - | - | 1,012 | 4,470 | 6,915 | 4,403 | 4,199 |
| Sale of Property | - | 152 | 777 | 2,859 | 43,365 | 1,068 | 12,310 |
| Interest | 5,766 | 5,581 | 44,035 | 78,932 | 75,083 | 67,174 | 70,576 |
| Rental Income | 110 | 5,166 | 82,748 | 40,292 | 29,835 | 70,301 | 25,083 |
| Donations | - | - | - | 25 | - | - | - |
| Refunds / Reimbursements | 5,413 | 769 | - | 61,154 | 183,207 | 170,559 | 227,191 |
| | 2,038,489 | 2,325,681 | 8,935,133 | 10,075,295 | 8,564,759 | 7,031,653 | 7,672,735 |
| Division / Department Revenues | | | | | | | |
| Police Department | 54,892 | 16,051 | 182,691 | 218,706 | 180,593 | 169,904 | 167,993 |
| Police/Fire Marine Patrol | - | 1,375 | 5,940 | 2,400 | 6,025 | 11,404 | 800 |
| Fire Department | 462 | 150 | 415,916 | 420,362 | 416,577 | 407,488 | 160,294 |
| Oakland Cemetery | 15,448 | 10,241 | 75,937 | 71,560 | 68,406 | 46,662 | 56,788 |
| Community Development / Jk St Pier | 5,821 | 15,175 | 24,715 | 61,017 | 23,781 | 18,126 | 19,739 |
| Building Division | 18,257 | 24,008 | 140,646 | 146,808 | 109,887 | 101,171 | 164,670 |
| Horticultural Services | 8,184 | 19,584 | 38,685 | 59,961 | 37,933 | 40,322 | 40,595 |
| City Manager/Finance/HR | 591 | 603 | 1,984 | 2,614 | 1,971 | 1,281 | 2,698 |
| Data Processing Center | 3,875 | 1,358 | 48,748 | 17,169 | 46,670 | 73,783 | 39,728 |
| Law Department | - | 50 | 3,102 | 1,858 | 3,073 | 10,876 | 9,238 |
| City Commission | - | - | - | - | - | 74 | 484 |
| Municipal Court | 109,331 | 86,511 | 518,744 | 561,940 | 496,239 | 510,114 | 511,787 |
| Building Maintenance | - | - | 196 | - | 495 | - | - |
| Engineering | 1,501 | 1,995 | 8,420 | 13,258 | 7,125 | 5,207 | 7,457 |
| Mechanic Department | 1,988 | 1,070 | 20,891 | 10,569 | 17,608 | 8,412 | 11,375 |
| | 220,349 | 178,171 | 1,486,615 | 1,588,222 | 1,416,384 | 1,404,823 | 1,193,646 |
| Total General Fund Revenues | 2,258,838 | 2,503,852 | 10,421,748 | 11,663,517 | 9,981,143 | 8,436,477 | 8,866,381 |
| General Fund Expenses | | | | | | | |
| Wages/Fringes | 1,024,317 | 1,080,225 | 7,799,301 | 7,772,838 | 7,121,944 | 6,684,438 | 6,228,529 |
| Travel & Training | 7,326 | 2,882 | 28,766 | 18,546 | 18,705 | 8,974 | 18,774 |
| Contractual Services | 194,479 | 256,089 | 1,357,043 | 1,419,582 | 1,442,309 | 1,286,018 | 1,462,934 |
| Supplies & Materials | 75,996 | 49,050 | 358,009 | 309,336 | 303,767 | 288,578 | 311,464 |
| Major Expendable | 1,942 | 3,826 | 14,449 | 24,924 | 20,518 | 14,025 | 23,560 |
| Transfers / Other | 480,501 | 632,896 | 1,905,053 | 2,167,176 | 1,876,461 | 817,929 | 1,225,706 |
| Total General Fund Expenses | 1,784,560 | 2,024,967 | 11,462,622 | 11,712,402 | 10,783,703 | 9,099,962 | 9,270,966 |
| Net Gain / (Loss) | 474,278 | 478,885 | (1,040,873) | (48,885) | (802,561) | (663,485) | (404,584) |
| Ending Cash Balance, 7/31/16 | | | | \$ 4,121,139 | | | |

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 | | 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 | | | |
| 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 | | | |
| September | | | |
| October | | | |
| November | | | |
| December | | | |

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

Revenues:

Total 2016 YTD actual General Fund revenues are \$11,663,517, compared with \$9,981,143 at July 2015, or about a 17% total increase. Here are a few items of note:

- **Income taxes** – The 2016 YTD amount is \$6,692,195 and the 2015 YTD amount was \$5,382,678.
- **Admissions taxes** – The 2016 YTD amount is \$1,332,383 and the 2015 YTD amount was \$1,048,724.
- **Hotel/motel taxes** - The 2016 YTD amount is \$377,967 and the 2015 YTD amount was \$360,755.

Expenses:

Total 2016 YTD actual General Fund expenses are up about 8.6% compared to actual amounts at July 2015. YTD total actual expenses are in line with estimated YTD budgeted amounts.

Cash Balance:

The ending cash balance in the General Fund is \$4,121,139. 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):

| | | | | | | | | | |
|----------------|-----|----------------|-----|----------------|-----|-----------------|-----|-----------------|-----|
| 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 July 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 July 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

| | 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 | 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 | 1 | 1 |
| Fire | 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 |
| Recreation | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Community Dev | 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 | |
| Hort Services | 9 | 9 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 7 | 7 |
| Customer Acct Office | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| BIWW | 14 | 14 | 14 | 14 | 14 | 13 | 12 | 12 | 12 | 12 | 11 | 13 | 13 | 13 | 12 |
| Water Distribution | 10 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 9 | 8 |
| Water Pollution Control Plant | 17 | 17 | 17 | 17 | 16 | 15 | 16 | 16 | 16 | 17 | 17 | 17 | 16 | 15 | 15 |
| Sewer Maintenance | 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 | 10 | 10 | 11 | 10 |
| City Manager | 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 | 2 | 2 | 2 | 2 |
| Finance / Tax | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Law | 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 |
| Courts (not including Judge) | 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 | 3 | 2 | 2 |
| Engineer | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 8 |
| Traffic | 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 |
| | 232 | 230 | 231 | 229 | 226 | 226 | 227 | 225 | 223 | 221 | 220 | 219 | 217 | 211 | 212 |