

**General Fund
June 30, 2016**

2016 Monthly Budget Amount	2016 Monthly Actual Amount	2016 YTD Budget	2016 YTD Actual	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	-	-	803,691	809,938	813,359	813,371	801,023
Income Tax	1,038,724	1,236,680	4,539,872.36	5,557,225	4,323,970	3,547,523	3,581,045
Admissions Tax	436,864	486,611	463,497	508,877	441,279	342,393	387,703
Hotel/Motel Tax	90,780	92,516	151,207	155,255	143,179	127,603	151,011
Estate Tax	-	-	-	-	-	47,897	414,558
Local Government Funds	40,668	35,938	222,964	199,570	226,543	207,522	228,186
Other State Levied Monies	-	-	222,131	90,573	92,073	93,532	93,152
Cable Franchise Fees	-	-	93,494	185,918	188,238	188,879	185,737
Liquor/Beer Permits	-	-	188,965	58,182	56,136	57,242	57,604
State Patrol Fines	-	1,358	57,934	6,663	4,609	7,549	6,912
Unclaimed Funds	-	-	-	-	-	2,266	-
Public Vendor Licenses	254	-	-	1,350	1,000	1,550	1,600
Tax Abatement Monitoring Fees	-	-	1,012	4,470	6,915	3,553	4,199
Sale of Property	37	2,706	777	2,707	43,365	15	11,208
Interest	28,811	6,852	44,035	73,350	69,405	56,365	58,909
Rental Income	6,267	10,595	76,490	35,126	29,735	52,557	14,672
Donations	-	-	-	25	-	-	-
Refunds / Reimbursements	4,626	30,864	-	60,385	168,063	157,394	97,187
	1,647,029	1,904,120	6,866,068	7,749,614	6,607,869	5,707,210	6,094,706

Division / Department Revenues

Police Department	24,661	41,212	127,799	202,655	126,332	116,849	136,259
Police/Fire Marine Patrol	-	-	5,940	1,025	6,025	11,379	750
Fire Department	68,954	20,838	415,454	420,212	416,115	407,138	159,719
Oakland Cemetery	12,688	9,027	60,489	61,319	54,490	35,779	50,393
Community Development / Jk St Pier	6,620	15,173	18,894	45,842	18,180	4,055	14,475
Building Division	12,859	11,424	122,389	122,800	95,623	91,070	142,974
Horticultural Services	8,895	6,974	30,500	40,377	29,908	31,795	32,705
City Manager/Finance/HR	735	368	1,393	2,011	1,384	1,272	2,698
Data Processing Center	-	1,214	44,873	15,811	42,960	71,708	41,014
Law Department	-	80	3,102	1,808	3,073	10,876	9,238
City Commission	-	-	-	-	-	74	484
Municipal Court	24,728	31,654	409,413	475,429	391,651	411,222	443,685
Building Maintenance	-	-	196	-	495	-	-
Engineering	2,198	2,678	6,920	11,263	5,855	4,517	5,677

Mechanic Department	2,684	1,225	18,904	9,498	15,933	7,413	10,830
	165,022	141,866	1,266,266	1,410,051	1,208,023	1,205,146	1,050,903
Total General Fund Revenues	1,812,051	2,045,986	8,132,334	9,159,665	7,815,893	6,912,357	7,145,609
General Fund Expenses							
Wages/Fringes	985,994	995,072	6,774,984	6,692,612	6,186,587	5,858,884	5,477,219
Travel & Training	4,179	1,102	21,440	15,664	13,941	8,161	14,876
Contractual Services	205,950	272,434	1,162,565	1,163,493	1,235,611	1,082,909	1,160,781
Supplies & Materials	21,357	56,410	282,014	260,287	239,285	240,859	234,866
Major Expendable	3,672	9,896	12,507	21,099	17,761	10,320	23,560
Transfers / Other	163,075	192,597	1,424,552	1,534,280	1,314,709	700,248	1,054,065
Total General Fund Expenses	1,384,226	1,527,510	9,678,061	9,687,435	9,007,894	7,901,381	7,965,367
Net Gain / (Loss)	427,825	518,475	(1,545,728)	(527,770)	(1,192,002)	(989,024)	(819,757)

Ending Cash Balance, 6/30/16

\$ 3,642,254

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		3,012,283	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	4,285,884	130,168	4,155,716
June	4,298,293	125,695	4,172,598
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	2,328,147	334,158	1,993,989
June	2,656,421	339,174	
July			
August			
September			
October			
November			
December			

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

Revenues:

Total 2016 YTD actual General Fund revenues are \$9,159,665, compared with \$7,815,893 at June 2015, or about a 17% total increase. Here are a few items of note:

- **Income taxes** – The 2016 YTD amount is \$5,557,225 and the 2015 YTD amount was \$4,323,970.
- **Admissions taxes** – The 2016 YTD amount is \$508,877 and the 2015 YTD amount was \$441,279.
- **Hotel/motel taxes** - The 2016 YTD amount is \$155,255 and the 2015 YTD amount was \$143,179.

Expenses:

Total 2016 YTD actual General Fund expenses are up about 7.5% compared to actual amounts at June 2015. YTD actual expenses are in line with estimated YTD budgeted amounts.

Cash Balance:

The ending cash balance in the General Fund is \$3,642,254. 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):

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 June 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 June 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

	Jun-16	May-16	Apr-16	Mar-16	Feb-16	Jan-16	Dec-15	Nov-15	Oct-15	Sep-15	Aug-15	Jul-15	Jun-15	Dec-14	Dec-13
Police Patrol	47	47	47	46	47	47	47	47	46	46	44	44	45	46	45
Police Records	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
Fire	47	48	48	48	48	48	48	48	47	47	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	13	13	13	11	11	11	10	9	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
Hort Services	9	8	8	8	8	8	8	8	8	8	8	8	8	7	7
Customer Acct Office	4	4	3	3	3	3	3	3	2	3	3	3	3	3	3
BIWW	14	14	14	14	13	12	12	12	12	11	13	13	12	13	12
Water Distribution	9	10	10	10	10	10	10	10	10	10	10	10	10	9	8
Water Pollution Control Plant	17	17	17	16	15	16	16	16	17	17	17	16	16	15	15
Sewer Maintenance	10	10	10	10	10	10	10	10	10	9	9	9	9	9	9
Street Dept	11	11	11	11	11	11	11	11	11	11	10	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	2	2	2	2	2
Finance / Tax	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Law	4	4	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	1	1
Courts (not including Judge)	13	13	13	13	13	13	13	12	12	12	12	13	13	13	12
Building Maintenance/Pub Srv	4	4	4	4	4	4	4	4	4	4	4	3	3	2	2
Engineer	5	5	5	5	5	5	5	5	5	5	5	4	4	4	8
Traffic	1	1	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	4	4
	230	231	229	226	226	227	225	223	221	220	219	217	217	211	212