

**General Fund
September 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
Beginning Balance, 1/1/16				\$ 4,170,024			
Revenues							
General Revenues							
Property Tax	1,699	2,405	1,497,857	1,506,527	1,515,877	1,502,710	1,503,180
Income Tax	749,303	751,795	7,286,036	8,338,879	6,939,535	5,236,009	5,282,591
Admissions Tax	844,438	861,498	3,130,036	3,472,874	2,979,999	2,254,860	2,397,916
Hotel/Motel Tax	654,859	311,721	1,083,474.59	1,064,468	1,025,949	943,503	1,051,329
Estate Tax	-	-	-	3,184	3,912	47,897	414,558
Local Government Funds	34,141	35,856	326,461.21	304,032	331,701	307,330	329,048
Other State Levied Monies	89,384	89,278	179,663	179,852	183,231	93,532	93,152
Cable Franchise Fees	-	-	295,230	277,970	290,743	289,304	282,263
Liquor/Beer Permits	-	-	62,907	61,823	62,665	61,799	61,893
State Patrol Fines	1,163	1,127	10,579	9,792	10,250	9,098	12,950
Unclaimed Funds	-	-	-	-	-	2,286	-
Public Vendor Licenses	254	-	2,746	1,350	2,700	2,300	1,850
Tax Abatement Monitoring Fees	-	-	7,000	4,470	6,915	4,403	4,199
Sale of Property	-	-	4,870	3,093	43,365	3,219	17,605
Interest	8,417	6,540	107,307	98,184	105,675	87,665	90,920
Rental Income	14,249	140,256	58,518	193,214	53,098	184,472	109,297
Donations	-	-	-	25	-	-	-
Refunds / Reimbursements	4,766	108	81,431	63,873	227,806	216,276	263,136
	2,402,674	2,200,583	14,134,117	15,583,610	13,783,422	11,246,661	11,915,886
Division / Department Revenues							
Police Department	30,038	95,731	237,134	360,036	234,411	203,987	251,914
Police/Fire Marine Patrol	-	-	5,940	2,425	6,025	11,454	11,775
Fire Department	250	614	417,429	421,007	418,093	408,707	161,269
Oakland Cemetery	9,163	10,268	91,842	88,354	82,734	65,764	78,557
Community Development / Jk St Pier	5,629	(4,142)	49,706	65,305	47,828	25,648	26,304
Building Division	17,802	32,090	177,472	193,723	138,659	140,255	183,871
Horticultural Services	7,519	6,742	53,091	74,423	52,059	53,977	56,269
City Manager/Finance/HR	481	-	2,465	2,614	2,449	1,381	2,698
Data Processing Center	16,301	1,214	68,403	19,635	65,488	79,374	62,123
Law Department	9,325	67	12,427	2,104	12,311	10,876	9,288
City Commission	-	-	-	-	-	74	484
Municipal Court	79,619	75,735	672,430	742,003	643,257	641,056	672,546
Building Maintenance	64	1,093	260	1,093	657	116	-
Engineering	750	910	8,231	17,104	6,965	6,677	10,164
Mechanic Department	2,094	2,529	24,739	13,207	20,851	13,204	20,669
	179,035	222,850	1,821,571	2,003,033	1,731,789	1,662,548	1,547,932
Total General Fund Revenues	2,581,708	2,423,433	15,955,688	17,586,643	15,515,211	12,909,209	13,463,818
General Fund Expenses							
Wages/Fringes	1,354,528	1,457,325	9,874,228	10,327,249	9,016,666	8,382,839	7,817,720
Travel & Training	10,353	8,928	41,557	36,174	27,023	14,940	27,639
Contractual Services	165,832	103,643	1,743,307	1,720,261	1,852,843	1,644,785	1,812,926
Supplies & Materials	46,879	27,563	457,125	405,619	387,865	342,341	389,958
Major Expendable	922	-	20,761	17,028	29,482	14,025	28,373
Transfers / Other	135,415	102,655	2,118,108	2,217,949	2,125,542	996,476	1,376,709
Total General Fund Expenses	1,713,930	1,700,114	14,255,086	14,724,281	13,439,420	11,395,406	11,453,326
Net Gain / (Loss)	867,779	723,319	1,700,602	2,862,362	2,075,791	1,513,803	2,010,492
Ending Cash Balance, 9/30/16				\$ 7,032,386			

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	<u>179,035</u>	<u>222,850</u>	<u>1,821,571</u>	<u>2,003,033</u>	<u>1,731,789</u>	<u>1,662,548</u>	<u>1,547,932</u>
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Total General Fund Expenses	<u>1,713,930</u>	<u>1,700,114</u>	<u>14,255,086</u>	<u>14,724,281</u>	<u>13,439,420</u>	<u>11,395,406</u>	<u>11,453,326</u>
Net Gain / (Loss)	867,779	723,319	1,700,602	2,862,362	2,075,791	1,513,803	2,010,492
Ending Cash Balance, 9/30/16				\$ 7,032,386			

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

Revenues:

Total 2016 YTD actual General Fund revenues are \$17,586,643 compared with \$15,515,211 at September 2015, or about a 13% total increase. Here are a few items of note:

- **Income taxes** – The 2016 YTD amount is \$8,338,879 and the 2015 YTD amount was \$6,939,535.
- **Admissions taxes** – The 2016 YTD amount is \$3,472,874 and the 2015 YTD amount was \$2,979,999.
- **Hotel/motel taxes** - The 2016 YTD amount is \$1,064,468 and the 2015 YTD amount was \$1,025,949.

Expenses:

Total 2016 YTD actual General Fund expenses are up about 9.6% compared to actual amounts at September 2015. The primary reason for this is related to Wages/Fringes. As of September 30, YTD 2016 had 20 pay periods while YTD 2015 had 19 pay periods. October will have a better YTD comparison between 2016 and 2015 as both years will have 22 pay periods as of October 31.

YTD total actual expenses in the remaining categories are in line with estimated YTD budgeted amounts.

Cash Balance:

The ending cash balance in the General Fund is \$7,032,386. 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):

September 2016 - 233	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	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:

To calculate the YTD budget amount, we determined what percentage of revenue/expense by line item was received / expended cumulatively through September 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 September 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

	Sep-16	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	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	2	2	1
Fire	47	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	2
Recreation	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	16	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	4
Hort Services	9	9	9	9	8	8	8	8	8	8	8	8	8	8	8	7	7
Customer Acct Office	4	4	4	4	4	3	3	3	3	3	3	2	3	3	3	3	3
BIWW	14	14	14	14	14	14	14	13	12	12	12	12	11	13	13	13	12
Water Distribution	10	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	17	16	15	16	16	16	17	17	17	16	15	15
Sewer Maintenance	10	10	10	10	10	10	10	10	10	10	10	10	9	9	9	9	9
Street Dept	10	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	2	1	1
HR / IT	3	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	3
Law	4	4	4	4	4	4	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	1
Courts (not including Judge)	13	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	4	3	2	2
Engineer	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	8
Traffic	1	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	4
	233	232	232	230	231	229	226	226	227	225	223	221	220	219	217	211	212