

**General Fund
April 30, 2017**

2017 Monthly Budget Amount	2017 Monthly Actual Amount	2017 YTD Budget	2017 YTD Actual	2016 YTD Actual	2015 YTD Actual	2014 YTD Actual
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Beginning Balance, 1/1/17

\$ 4,487,429

Revenues

General Revenues

Property Tax	911	799	806,409	799,919	809,938	813,359	811,734
Income Tax	761,855	687,276	3,571,666	3,149,704	3,381,108	2,404,235	2,125,576
Admissions Tax	5,013	5,111	16,042	83,651	15,586	17,106	12,497
Hotel/Motel Tax	15,289	13,330	47,466	57,349	46,928	40,901	43,034
Estate Tax	-	-	-	-	-	-	45,253
Local Government Funds	27,384	25,343	128,975	126,353	130,256	138,838	129,796
Other State Levied Monies	91,619	88,499	93,166	89,785	90,573	92,073	1,595
Cable Franchise Fees	-	-	98,981	94,276	96,198	95,937	94,566
Liquor/Beer Permits	-	-	2,405	986	2,307	280	795
State Patrol Fines	1,599	-	4,546	892	3,975	3,670	4,802
Unclaimed Funds	-	-	-	-	-	-	2,266
Public Vendor Licenses	556	1,000	1,500	1,950	1,350	-	500
Tax Abatement Monitoring Fees	2,747	2,559	4,000	3,059	4,470	6,915	-
Sale of Property	-	-	1	-	1	42,346	-
Interest	572	13,944	46,102	44,682	41,233	38,544	29,562
Rental Income	1,203	203,469	16,971	210,385	16,759	16,277	34,853
Donations	-	-	-	120	25	-	-
Refunds / Reimbursements	(54)	-	221	827	304	142,420	108,922
	908,692	1,041,328	4,838,451	4,663,937	4,641,011	3,852,902	3,445,751

Division / Department Revenues

Police Department	57,331	40,266	137,707	102,297	130,895	86,631	78,976
Police/Fire Marine Patrol	27	25	1,101	875	1,025	6,025	11,379
Fire Department	51,115	73,444	294,977	333,857	292,417	270,011	283,239
Oakland Cemetery	8,179	9,959	38,068	32,328	35,775	33,850	25,134
Community Development	16,345	4,345	46,135	39,700	45,274	9,235	1,455
Building Division	30,884	30,788	106,520	143,164	91,638	73,652	66,349
Horticultural Services	12,323	766	23,865	12,123	23,816	10,731	14,512
City Manager/Finance/HR	330	523	947	1,048	1,643	654	-
Data Processing Center	1,292	1,778	10,831	10,330	10,173	24,041	68,648
Law Department	46	-	1,895	9,374	1,669	2,988	10,868
City Commission	-	-	-	-	-	-	74
Municipal Court	28,276	78,873	309,777	281,692	295,593	245,001	281,746
Building Maintenance	-	-	-	-	-	495	-
Engineering	691	1,035	6,125	6,530	6,120	3,320	3,875
Mechanic Department	4,240	3,123	10,663	6,196	7,443	3,984	5,818
	211,079	244,925	988,611	979,514	943,481	770,618	852,072

Total General Fund Revenues 1,119,771 1,286,253 5,827,062 5,643,451 5,584,491 4,623,520 4,297,823

General Fund Expenses

Wages/Fringes	1,149,448	1,053,191	5,001,603	4,871,858	4,580,367	3,838,403	3,511,188
Travel & Training	1,100	1,245	18,213	10,335	11,872	9,442	5,204
Contractual Services	117,489	126,510	763,839	757,883	678,278	776,182	756,133
Supplies & Materials	70,868	46,157	184,507	183,546	160,873	165,084	176,927
Major Expendable	-	22	45,201	1,694	5,235	8,547	7,436
Transfers / Other	773,489	853,602	1,039,682	1,144,206	1,022,819	1,006,696	403,151
Total General Fund Expenses	2,112,394	2,080,727	7,053,044	6,969,521	6,459,443	5,804,354	4,860,039

Net Gain / (Loss) (992,623) (794,474) (1,225,982) (1,326,070) (874,952) (1,180,834) (562,216)

Ending Cash Balance, 4/30/17

\$ 3,161,359

GENERAL FUND UNEXPENDED BALANCE
(does not include outstanding encumbrances at month end)

	2017	2016	2015	2014	2013	2012	2011	2010
January	4,697,723	4,261,014	3,867,093	3,836,274	3,367,344	3,123,288	3,046,316	2,263,742
February	3,814,454	3,534,655	2,965,660	3,303,250	2,606,577	2,641,057	2,609,479	1,652,114
March	3,955,833	4,440,406	3,665,316	3,937,644	2,960,539	3,274,537	3,033,098	2,348,394
April	3,161,359	3,295,072	3,023,451	3,665,480	3,113,209	2,895,689	2,985,718	2,084,694
May		3,123,779	2,899,190	3,172,343	2,584,626	2,731,142	2,629,714	1,781,557
June		3,642,254	3,012,283	3,238,672	2,886,615	2,226,701	2,525,712	1,520,587
July		4,121,139	3,401,724	3,564,211	3,301,788	2,501,314	2,244,085	1,360,622
August		6,309,067	5,109,586	5,393,377	5,092,355	4,298,200	3,964,579	3,180,790
September		7,032,386	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799	4,457,984
October		6,881,846	6,193,657	5,301,930	5,965,413	4,922,533	4,923,072	4,243,543
November		6,924,337	5,766,373	5,137,943	5,622,682	4,247,075	4,812,198	4,541,618
December		4,487,428	4,170,024	4,204,284	4,227,678	3,706,372	3,617,383	3,476,296

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	4,101,367	143,605	3,957,762
October	4,598,300	131,104	4,467,196
November	5,095,899	105,748	4,990,151
December	5,002,534	819	5,001,715

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	2,961,462	605,866	2,355,596
October	3,737,926	367,097	3,370,829
November	4,059,303	350,558	3,708,744
December	3,794,919	819	3,794,100

WATER FUND - 2017

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,275,877	155,077	4,120,800
February	4,351,423	142,239	4,209,185
March	3,876,252	165,684	3,710,568
April	4,272,671	171,177	4,101,494
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

SEWER FUND - 2017

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	2,719,731	221,571	2,498,161
February	2,613,862	211,363	2,402,499
March	3,072,019	301,622	2,770,397
April	2,753,100	759,641	1,993,459
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

General Fund –April 30, 2017 Report (Cash Basis Information)

Revenues:

Total 2017 YTD actual General Fund revenues are \$5,643,451, compared with \$5,584,491 at April 2016. Here are a few items of note:

- **Income taxes** – The 2017 YTD amount is \$3,149,704 and the 2016 YTD amount was \$3,381,108.
- **Admissions taxes** – The 2017 YTD amount is \$83,651 and the 2016 YTD amount was \$15,586.
- **Hotel/motel taxes** - The 2017 YTD amount is \$57,349 and the 2016 YTD amount was \$46,928.

Expenses:

Total 2017 YTD actual General Fund expenses are up about 8% compared to actual amounts at April 2016 and is within the estimated YTD budget total.

Cash Balance:

The ending cash balance in the General Fund is \$3,161,359. 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 2017 – 236	March 2017 - 236	February 2017 - 233	January 2017 – 234	December 2016 – 239
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 April compared with what was received / expended in total for the 2016 year. This percentage was then applied to the total 2017 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 2016 year. This percentage was then applied to the total 2017 budget amount to generate an estimated “Monthly Budget” amount.

FULL-TIME EMPLOYEES

	Apr-17	Mar-17	Feb-17	Jan-17	Dec-16	Nov-16	Oct-16	Sep-16	Aug-16	Jul-16	Jun-16	May-16	Apr-16	Mar-16	Feb-16	Jan-16	Dec-15	Dec-14	Dec-13	
Police Patrol	45	45	45	46	47	47	47	47	47	47	47	47	47	46	47	47	47	47	46	45
Police Records	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
Fire	47	47	47	45	48	48	48	47	47	47	47	48	48	48	48	48	48	48	48	53
Cemetery	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Recreation	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	16	16	15	15	16	17	17	16	14	14	13	13	13	11	11	11	10	6	7	7
Building Div (includes Poulos)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Hort Services	9	9	9	9	9	9	9	9	9	9	9	8	8	8	8	8	8	8	7	7
Customer Act Office	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
BIWW	14	14	14	14	14	14	14	14	14	14	14	14	14	14	13	12	12	12	13	12
Water Distribution	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	8
Water Pollution Control Plant	16	16	16	16	17	17	17	17	17	17	17	17	17	16	15	16	16	16	15	15
Sewer Maintenance	10	10	9	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	9	9
Street Dept	9	10	11	11	11	11	10	10	11	11	11	11	11	11	11	11	11	11	11	10
City Manager	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1
HR / IT	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2
Finance / Tax	3	3	3	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	4	4	4	4	4	4	4	5	5	4	4	4	4
Commissioners / Clerk	1	1	1	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	13	13	13	13	13	13	13	13	13	12
Building Maintenance/Pub Srv	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2
Engineer	6	6	6	7	7	7	7	5	5	5	5	5	5	5	5	5	5	5	4	8
Traffic	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	2	2	2	2	2
Fleet Maintenance	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4
	236	236	233	234	239	240	238	233	232	232	230	231	229	226	226	227	225	211	212	212