

**General Fund
March 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	2015 Final	2016 Original Budget
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Beginning Balance, 1/1/16

\$ 4,170,024

Revenues

General Revenues

Property Tax	801,266	807,966	801,266	809,023	810,906	810,424	798,795	1,518,046	1,500,000
Income Tax	724,412	909,459	1,870,537	2,659,901	1,781,580	1,621,591	1,479,387	9,433,948	9,905,000
Admissions Tax	5,607	5,241	11,487	10,715	10,936	7,382	9,294	3,665,452	3,850,000
Hotel/Motel Tax	14,389	13,196	31,340	31,812	29,676	28,202	34,183	1,207,305	1,275,000
Local Government Funds	28,183	29,787	106,315	102,600	108,021	101,789	108,780	436,902	430,000
Other State Levied Monies	-	-	1,369	1,504	1,396	1,595	1,515	183,231	179,663
Cable Franchise Fees	-	-	97,417	96,198	95,937	94,566	94,907	393,920	400,000
Liquor/Beer Permits	-	-	281	2,307	280	795	2,026	67,738	68,000
State Patrol Fines	1,799	1,389	2,805	2,577	2,718	3,357	3,642	14,534	15,000
Public Vendor Licenses	-	250	-	850	-	-	850	2,950	3,000
Tax Abatement Monitoring Fees	1,518	1,400	1,518	1,400	1,500	-	-	6,915	7,000
Sale of Property	-	-	4,688	1	41,740	-	2,983	44,519	5,000
Interest	18,836	27,619	39,009	40,721	38,416	23,194	25,661	147,719	150,000
Rental Income	5,984	5,648	16,836	15,571	15,277	33,392	6,682	172,402	190,000
Donations	-	-	-	25	-	-	-	-	-
Refunds / Reimbursements	9,416	168	18,407	379	51,494	35,899	26,683	279,753	100,000
	1,611,411	1,802,123	3,003,277	3,775,585	2,989,878	2,764,451	2,595,387	17,594,929	18,077,663

Division / Department Revenues

Police Department	25,925	40,503	46,821	76,401	46,283	64,722	79,634	311,384	315,000
Police/Fire Marine Patrol	592	300	5,916	1,000	6,000	11,379	675	81,138	80,000
Fire Department	70,625	82,214	204,424	241,745	204,749	230,375	154,495	420,668	420,000
Oakland Cemetery	11,208	8,950	25,427	28,089	22,905	20,255	23,389	108,100	120,000
Community Development	2,292	8,869	7,296	29,234	7,020	650	980	57,733	60,000
Building Division	13,694	14,052	79,147	65,069	61,838	42,093	94,058	195,325	250,000
Horticultural Services	2,328	2,108	9,696	11,518	9,508	11,470	12,766	73,542	75,000
City Manager/Finance/HR	-	515	658	1,070	654	-	1,451	3,478	3,500
Data Processing Center	2,885	2,969	9,342	8,959	8,943	50,870	11,872	100,524	105,000
Law Department	-	62	-	1,629	-	1,630	9,238	12,383	12,500
City Commission	-	-	-	-	-	74	291	-	-
Municipal Court	68,306	146,912	182,023	268,612	174,126	199,717	215,503	928,825	970,949
Building Maintenance	196	-	196	-	495	-	-	5,057	2,000
Engineering	1,205	1,955	3,061	5,430	2,590	2,980	1,698	10,154	12,000
Mechanic Department	649	1,512	3,922	4,483	3,305	5,739	7,864	29,500	35,000
	199,905	310,921	577,929	743,238	548,418	641,952	613,914	2,337,811	2,460,949

Total General Fund Revenues	1,811,316	2,113,044	3,581,206	4,518,823	3,538,296	3,406,403	3,209,301	19,932,739	20,538,612
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General Fund Expenses

Wages/Fringes	934,711	978,914	3,203,948	3,252,991	2,925,690	2,692,038	2,580,850	12,321,191	13,493,042
Travel & Training	4,626	4,414	12,192	11,155	7,928	4,388	8,057	44,599	68,586
Contractual Services	161,534	163,766	599,513	573,949	637,182	624,219	647,995	2,386,777	2,245,676
Supplies & Materials	36,752	32,556	133,079	99,082	112,916	98,372	97,281	501,677	591,260
Major Expendable	6,019	3,261	6,019	5,235	8,547	6,655	13,034	33,907	23,878
Transfers / Other	23,027	24,382	329,316	306,028	385,002	270,783	607,918	4,678,849	4,002,109
Total General Fund Expenses	1,166,668	1,207,293	4,284,068	4,248,441	4,077,265	3,696,455	3,955,134	19,967,000	20,424,551

Net Gain / (Loss)	644,649	905,751	(702,862)	270,382	(538,969)	(290,052)	(745,833)	(34,261)	114,061
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Ending Cash Balance, 3/31/16

\$ 4,440,406

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

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
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	3,350,176	2,934,492	2,561,728	2,220,284
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	2,540,752	2,538,119	2,532,639	1,802,222
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	1,401,091	2,287,234	2,735,556	2,277,709
April		3,023,451	3,665,480	3,113,209	2,895,689	2,985,718	2,084,694	2,416,542	1,779,090	2,363,970	2,028,933	1,017,028
May		2,899,190	3,172,343	2,584,626	2,731,142	2,629,714	1,781,557	2,092,685	2,063,764	1,919,336	1,677,683	1,097,196
June		3,012,283	3,238,672	2,886,615	2,226,701	2,525,712	1,520,587	1,808,282	1,867,204	1,706,110	1,829,308	1,210,130
July		3,401,724	3,564,211	3,301,788	2,501,314	2,244,085	1,360,622	1,459,626	2,177,090	2,190,738	1,672,570	1,206,256
August		5,109,586	5,393,377	5,092,355	4,298,200	3,964,579	3,180,790	3,229,171	3,566,072	3,096,336	3,447,627	2,875,276
September		6,280,075	5,741,499	5,716,864	5,056,663	5,086,799	4,457,984	3,703,882	4,061,722	3,759,664	3,797,828	3,676,007
October		6,193,657	5,301,930	5,965,413	4,922,533	4,923,072	4,243,543	3,475,800	3,808,542	3,660,189	3,948,687	3,400,799
November		5,766,373	5,137,943	5,622,682	4,247,075	4,812,198	4,541,618	4,099,607	3,789,060	3,983,889	4,236,630	3,580,247
December		4,170,024	4,204,284	4,227,678	3,706,372	3,617,383	3,476,296	2,847,621	3,690,562	3,673,269	3,268,960	3,152,526

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			
May			
June			
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			
May			
June			
July			
August			
September			
October			
November			
December			

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

Revenues:

Total 2016 YTD actual General Fund revenues are \$4,518,823, compared with \$3,538,296 at March 2015. Here are a few items of note:

- **Income taxes** – The 2016 YTD amount is \$2,659,901 and the 2015 YTD amount was \$1,781,580.
- **Admissions taxes** – The 2016 YTD amount is \$10,715 and the 2015 YTD amount was \$10,936.
- **Hotel/motel taxes** - The 2016 YTD amount is \$31,812 and the 2015 YTD amount was \$29,676.

Expenses:

Total 2016 YTD actual General Fund expenses are up about 4% compared to actual amounts at March 2015.

Cash Balance:

The ending cash balance in the General Fund is \$4,440,406. 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):

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 March 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 March 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

	Mar-16	Feb-16	Jan-16	Dec-15	Nov-15	Oct-15	Sep-15	Aug-15	Jul-15	Jun-15	May-15	Apr-15	Mar-15
Police Patrol	46	47	47	47	47	46	46	44	44	45	45	45	45
Police Records	2	2	2	2	2	2	2	2	2	2	1	1	1
Fire	48	48	48	48	48	47	47	48	48	48	48	48	48
Cemetery	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
Community Dev	11	11	11	10	9	9	9	9	9	9	7	7	7
Building Div (includes Poulos)	4	4	4	4	4	4	4	4	4	4	4	4	4
Hort Services	8	8	8	8	8	8	8	8	8	8	8	8	7
Customer Acct Office	3	3	3	3	3	2	3	3	3	3	3	3	3
BIWW	14	13	12	12	12	12	11	13	13	12	12	11	12
Water Distribution	10	10	10	10	10	10	10	10	10	10	10	9	9
Water Pollution Control Plant	16	15	16	16	16	17	17	17	16	16	17	17	17
Sewer Maintenance	10	10	10	10	10	10	9	9	9	9	9	9	9
Street Dept	11	11	11	11	11	11	11	10	10	10	10	11	11
City Manager	2	2	2	2	2	2	2	2	2	2	2	2	2
HR / IT	3	3	3	3	3	3	3	2	2	2	2	2	2
Finance / Tax	3	3	3	3	3	3	3	3	3	3	3	3	3
Law	4	5	5	4	4	4	4	4	4	4	4	4	4
Commissioners / Clerk	1	1	1	1	1	1	1	1	1	1	1	1	1
Courts (not including Judge)	13	13	13	13	12	12	12	12	13	13	13	13	13
Building Maintenance/Pub Srv	4	4	4	4	4	4	4	4	3	3	3	3	3
Engineer	5	5	5	5	5	5	5	5	4	4	4	4	4
Traffic	1	1	2	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
	226	226	227	225	223	221	220	219	217	217	215	214	214