

**General Fund  
May 31, 2016**

2016 Monthly Budget Amount	2016 Monthly Actual Amount
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2016 YTD Budget	2016 YTD Actual
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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	811,734	798,795
Income Tax	1,026,866	939,437	3,801,148	4,320,545	3,620,377	2,971,236	2,741,126
Admissions Tax	8,665	6,680	26,632	22,266	25,356	17,573	21,886
Hotel/Motel Tax	17,233	15,811	60,428	62,739	57,220	56,528	62,559
Estate Tax	-	-	-	-	-	47,897	414,558
Local Government Funds	45,651	33,376	182,296	163,632	185,222	167,930	191,995
Other State Levied Monies	-	-	181,615	90,573	92,073	93,532	93,152
Cable Franchise Fees	93,726	89,719	93,494	185,918	188,238	188,879	185,737
Liquor/Beer Permits	56,072	55,875	188,965	58,182	56,136	57,242	57,604
State Patrol Fines	969	1,331	57,934	5,306	4,609	6,328	6,912
Unclaimed Funds	-	-	-	-	-	2,266	-
Public Vendor Licenses	763	-	-	1,350	750	500	1,100
Tax Abatement Monitoring Fees	-	-	759	4,470	6,915	-	-
Sale of Property	78	-	777	1	43,037	15	8,198
Interest	2,526	25,265	43,702	66,498	41,032	54,970	53,727
Rental Income	8,565	7,772	45,221	24,531	24,049	47,127	14,461
Donations	-	-	-	25	-	-	-
Refunds / Reimbursements	4,541	29,217	-	29,521	155,123	145,734	87,985
	1,265,656	1,204,484	5,486,662	5,845,494	5,313,497	4,669,491	4,739,795

**Division / Department Revenues**

Police Department	15,501	30,548	103,138	161,443	101,954	92,005	119,535
Police/Fire Marine Patrol	-	-	5,940	1,025	6,025	11,379	750
Fire Department	76,918	106,958	346,500	399,374	347,051	368,306	159,364
Oakland Cemetery	10,223	16,517	47,800	52,292	43,060	31,598	42,587
Community Development	2,676	(14,605)	12,274	30,669	11,810	2,340	12,955
Building Division	15,262	19,738	109,531	111,376	85,576	77,762	126,243
Horticultural Services	10,662	9,588	21,606	33,404	21,186	23,918	26,173
City Manager/Finance/HR	-	-	658	1,643	654	1,272	2,698
Data Processing Center	23,775	4,424	48,887	14,597	46,803	71,216	31,814
Law Department	86	59	3,102	1,728	3,073	10,868	9,238
City Commission	-	-	-	-	-	74	429
Municipal Court	128,573	148,182	384,685	443,775	367,995	346,986	377,200
Building Maintenance	-	-	196	-	495	-	-
Engineering	798	2,465	4,721	8,585	3,995	4,272	3,971
Mechanic Department	11,493	830	16,220	8,273	13,671	7,085	10,830
	295,968	324,704	1,105,258	1,268,185	1,053,349	1,049,081	923,789

Total General Fund Revenues 1,561,623 1,529,188 6,591,921 7,113,679 6,366,846 5,718,572 5,663,584

**General Fund Expenses**

Wages/Fringes	1,585,522	1,117,174	5,788,990	5,697,541	5,286,225	5,057,093	4,690,474
Travel & Training	2,741	2,690	17,261	14,562	11,224	6,246	13,176
Contractual Services	226,319	212,781	956,615	891,059	1,016,721	965,260	1,005,195
Supplies & Materials	66,095	43,004	260,657	203,877	221,164	227,044	203,587
Major Expendable	2,817	5,968	8,836	11,203	12,547	7,436	22,903
Transfers / Other	100,387	318,865	961,477	1,341,683	1,124,059	510,845	849,996
Total General Fund Expenses	1,983,881	1,700,481	7,993,836	8,159,925	7,671,940	6,773,925	6,785,331

Net Gain / (Loss) (422,258) (171,293) (1,401,915) (1,046,245) (1,305,094) (1,055,353) (1,121,747)

**Ending Cash Balance, 5/31/16**

**\$ 3,123,779**

**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			
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			
July			
August			
September			
October			
November			
December			

## **General Fund –May 31, 2016 Report (Cash Basis Information)**

### **Revenues:**

Total 2016 YTD actual General Fund revenues are \$7,113,679, compared with \$6,366,846 at May 2015. Here are a few items of note:

- **Income taxes** – The 2016 YTD amount is \$4,320,545 and the 2015 YTD amount was \$3,620,377.
- **Admissions taxes** – The 2016 YTD amount is \$22,266 and the 2015 YTD amount was \$25,356.
- **Hotel/motel taxes** - The 2016 YTD amount is \$62,739 and the 2015 YTD amount was \$57,220.

### **Expenses:**

Total 2016 YTD actual General Fund expenses are up about 6.4% compared to actual amounts at May 2015.

### **Cash Balance:**

The ending cash balance in the General Fund is \$3,123,779. 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):**

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 May 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 May 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

	May-16	Apr-16	Mar-16	Feb-16	Jan-16	Dec-15	Nov-15	Oct-15	Sep-15	Aug-15	Jul-15	Jun-15	May-15
Police Patrol	47	47	46	47	47	47	47	46	46	44	44	45	45
Police Records	2	2	2	2	2	2	2	2	2	2	2	2	1
Fire	48	48	48	48	48	48	48	47	47	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	13	13	11	11	11	10	9	9	9	9	9	9	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	8
Customer Acct Office	4	3	3	3	3	3	3	2	3	3	3	3	3
BIWW	14	14	14	13	12	12	12	12	11	13	13	12	12
Water Distribution	10	10	10	10	10	10	10	10	10	10	10	10	10
Water Pollution Control Plant	17	17	16	15	16	16	16	17	17	17	16	16	17
Sewer Maintenance	10	10	10	10	10	10	10	10	9	9	9	9	9
Street Dept	11	11	11	11	11	11	11	11	11	10	10	10	10
City Manager	2	2	2	2	2	2	2	2	2	2	2	2	2
HR / IT	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
Law	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
Courts (not including Judge)	13	13	13	13	13	13	12	12	12	12	13	13	13
Building Maintenance/Pub Srv	4	4	4	4	4	4	4	4	4	4	3	3	3
Engineer	5	5	5	5	5	5	5	5	5	5	4	4	4
Traffic	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
	231	229	226	226	227	225	223	221	220	219	217	217	215