

**General Fund
October 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
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Beginning Balance, 1/1/16

\$ 4,170,024

Revenues

General Revenues

Property Tax	-	37	1,497,857	1,506,564	1,515,877	1,508,259	1,503,180
Income Tax	1,086,457	1,120,309	8,372,494	9,459,188	7,974,323	5,862,432	5,856,597
Admissions Tax	340,316	426,938	3,470,353	3,899,812	3,304,003	2,447,062	2,596,782
Hotel/Motel Tax	101,273	119,077	1,184,748	1,183,545	1,121,845	999,125	1,112,714
Estate Tax	-	-	-	3,184	3,912	47,897	637,079
Local Government Funds	34,182	32,761	360,643	336,794	366,431	312,501	359,369
Other State Levied Monies	-	-	179,663	179,852	183,231	185,479	184,982
Cable Franchise Fees	-	-	295,230	277,970	290,743	289,304	282,263
Liquor/Beer Permits	5,093	-	68,000	61,823	67,738	68,525	65,311
State Patrol Fines	1,460	-	12,038	9,792	11,665	9,098	14,519
Unclaimed Funds	-	-	-	-	-	2,286	-
Public Vendor Licenses	-	-	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	17,647
Interest	5,303	8,259	112,610	106,442	110,897	93,441	97,490
Rental Income	117,233	13,666	175,751	206,880	159,472	175,611	109,297
Donations	-	-	-	25	-	-	-
Refunds / Reimbursements	7,078	-	88,509	63,873	247,606	355,617	282,738
	<u>1,698,394</u>	<u>1,721,047</u>	<u>15,832,511</u>	<u>17,304,656</u>	<u>15,410,725</u>	<u>12,366,560</u>	<u>13,126,016</u>

Division / Department Revenues

Police Department	21,873	28,375	259,006	388,410	256,033	224,732	270,398
Police/Fire Marine Patrol	-	-	5,940	2,425	6,025	11,454	11,775
Fire Department	970	75	418,400	421,082	419,065	411,269	162,069
Oakland Cemetery	7,611	16,163	99,453	104,517	89,591	75,935	82,994
Community Development / Jk St Pier	4,001	4,265	53,707	69,570	51,678	26,568	27,409
Building Division	18,019	12,088	195,491	205,811	152,737	156,583	199,823
Horticultural Services	8,291	6,683	61,382	81,106	60,189	61,184	63,254
City Manager/Finance/HR	-	-	2,465	2,614	2,449	1,381	2,698
Data Processing Center	2,355	19,678	70,758	39,314	67,742	98,130	66,080
Law Department	73	-	12,500	2,104	12,383	10,876	9,380
City Commission	-	-	-	-	-	74	484
Municipal Court	73,663	79,504	746,094	821,506	713,725	720,078	765,424
Building Maintenance	1,542	-	1,802	1,093	4,557	116	1,651
Engineering	1,117	2,171	9,348	19,275	7,911	7,617	11,939
Mechanic Department	1,711	608	26,450	13,816	22,294	16,578	23,403
	<u>141,227</u>	<u>169,610</u>	<u>1,962,798</u>	<u>2,172,643</u>	<u>1,866,378</u>	<u>1,822,575</u>	<u>1,698,782</u>

Total General Fund Revenues 1,839,621 1,890,656 17,795,310 19,477,299 17,277,103 14,189,135 14,824,798

General Fund Expenses

Wages/Fringes	1,255,971	1,092,902	11,480,199	11,420,151	10,483,161	9,725,326	8,607,187
Travel & Training	10,475	8,000	52,032	44,174	33,834	22,912	39,074
Contractual Services	128,674	221,169	1,871,981	1,941,430	1,989,602	1,820,795	1,982,777
Supplies & Materials	54,720	71,711	511,845	477,330	434,294	395,675	430,190
Major Expendable	1,301	-	22,063	17,028	31,330	16,020	36,319
Transfers / Other	462,492	647,415	2,280,600	2,865,364	2,315,511	1,134,173	1,470,211
Total General Fund Expenses	<u>1,913,634</u>	<u>2,041,197</u>	<u>16,218,720</u>	<u>16,765,477</u>	<u>15,287,732</u>	<u>13,114,901</u>	<u>12,565,757</u>

Net Gain / (Loss) (74,013) (150,540) 1,576,590 2,711,822 1,989,372 1,074,234 2,259,041

Ending Cash Balance, 10/31/16

\$ 6,881,846

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	3,642,254	3,012,283	3,238,672	2,886,615	2,226,701	2,525,712	1,520,587	1,808,282
July	4,121,139	3,401,724	3,564,211	3,301,788	2,501,314	2,244,085	1,360,622	1,459,626
August	6,309,067	5,109,586	5,393,377	5,092,355	4,298,200	3,964,579	3,180,790	3,229,171
September	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799	4,457,984	3,703,882
October	6,881,846	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	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			
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	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			
December			

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

Revenues:

Total 2016 YTD actual General Fund revenues are \$19,477,299 compared with \$17,277,103 at October 2015, or about a 13% total increase. Here are a few items of note:

- **Income taxes** – The 2016 YTD amount is \$9,459,188 and the 2015 YTD amount was \$7,974,323.
- **Admissions taxes** – The 2016 YTD amount is \$3,899,812 and the 2015 YTD amount was \$3,304,003.
- **Hotel/motel taxes** - The 2016 YTD amount is \$1,183,545 and the 2015 YTD amount was \$1,121,845.

Expenses:

Total 2016 YTD actual General Fund expenses are up about 9.7% compared to actual amounts at October 2015.

Cash Balance:

The ending cash balance in the General Fund is \$6,881,846. 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):

October 2016 - 238	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 October 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 October 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

	Oct-16	Sep-16	Aug-16	Jul-16	Jun-16	May-16	Apr-16	Mar-16	Feb-16	Jan-16	Dec-15	Nov-15	Oct-15	Dec-14	Dec-13
Police Patrol	47	47	47	47	47	47	47	46	47	47	47	47	46	46	45
Police Records	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
Fire	48	47	47	47	47	48	48	48	48	48	48	48	47	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	17	16	14	14	13	13	13	11	11	11	10	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	9	9	9	9	8	8	8	8	8	8	8	8	7	7
Customer Acct Office	4	4	4	4	4	4	3	3	3	3	3	3	2	3	3
BIWW	14	14	14	14	14	14	14	14	13	12	12	12	12	13	12
Water Distribution	10	10	10	10	9	10	10	10	10	10	10	10	10	9	8
Water Pollution Control Plant	17	17	17	17	17	17	17	16	15	16	16	16	17	15	15
Sewer Maintenance	10	10	10	10	10	10	10	10	10	10	10	10	10	9	9
Street Dept	10	10	11	11	11	11	11	11	11	11	11	11	11	11	10
City Manager	3	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
Finance / Tax	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Law	4	4	4	4	4	4	3	4	5	5	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	13	13	13	13	12	12	13	12
Building Maintenance/Pub Srv	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2
Engineer	7	5	5	5	5	5	5	5	5	5	5	5	5	4	8
Traffic	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2
Fleet Maintenance	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
	238	233	232	232	230	231	229	226	226	227	225	223	221	211	212