

**General Fund
March 31, 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	804,446	798,063	805,498	799,120	809,023	810,906	810,424
Income Tax	960,716	664,416	2,809,812	2,462,428	2,659,901	1,781,580	1,621,591
Admissions Tax	5,395	4,757	11,029	78,539	10,715	10,936	7,382
Hotel/Motel Tax	13,347	19,783	32,177	44,019	31,812	29,676	28,202
Local Government Funds	29,494	28,315	101,591	101,010	102,600	108,021	101,789
Other State Levied Monies	-	-	1,547	1,286	1,504	1,396	1,595
Cable Franchise Fees	-	-	98,981	94,276	96,198	95,937	94,566
Liquor/Beer Permits	-	986	2,405	986	2,307	280	795
State Patrol Fines	1,589	-	2,947	892	2,577	2,718	3,357
Unclaimed Funds	-	-	-	-	-	-	2,266
Public Vendor Licenses	278	950	944	950	850	-	-
Tax Abatement Monitoring Fees	1,253	500	1,253	500	1,400	1,500	-
Sale of Property	-	-	1	-	1	41,740	-
Interest	30,881	20,069	45,531	30,738	40,721	38,416	23,194
Rental Income	5,719	5,546	15,768	6,916	15,571	15,277	33,392
Donations	-	120	-	120	25	-	-
Refunds / Reimbursements	122	713	275	827	379	51,494	35,899
	1,853,239	1,544,219	3,929,760	3,622,609	3,775,585	2,989,878	2,764,451

Division / Department Revenues

Police Department	42,611	21,024	80,376	62,030	76,401	46,283	64,722
Police/Fire Marine Patrol	322	125	1,074	850	1,000	6,000	11,379
Fire Department	82,934	108,252	243,862	260,414	241,745	204,749	230,375
Oakland Cemetery	9,524	12,356	29,888	22,369	28,089	22,905	20,255
Community Development	9,037	15,158	29,790	35,355	29,234	7,020	650
Building Division	16,334	46,765	75,636	112,376	65,069	61,838	42,093
Horticultural Services	2,112	1,806	11,542	11,356	11,518	9,508	11,470
City Manager/Finance/HR	297	-	617	524	1,070	654	-
Data Processing Center	3,161	3,039	9,538	8,553	8,959	8,943	50,870
Law Department	71	9,268	1,850	9,374	1,629	-	1,630
City Commission	-	-	-	-	-	-	74
Municipal Court	153,962	79,780	281,501	202,819	268,612	174,126	199,717
Building Maintenance	-	-	-	-	-	495	-
Engineering	1,956	2,655	5,434	5,495	5,430	2,590	2,980
Mechanic Department	2,166	-	6,423	3,073	4,483	3,305	5,739
	324,487	300,227	777,531	734,589	743,238	548,418	641,952

Total General Fund Revenues	2,177,726	1,844,446	4,707,291	4,357,198	4,518,823	3,538,296	3,406,403
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General Fund Expenses

Wages/Fringes	1,368,941	1,436,912	3,552,155	3,818,667	3,252,991	2,925,690	2,692,038
Travel & Training	6,771	3,127	17,113	9,090	11,155	7,928	4,388
Contractual Services	184,424	176,987	646,349	631,373	573,949	637,182	624,219
Supplies & Materials	37,339	47,797	113,639	137,389	99,082	112,916	98,372
Major Expendable	28,160	1,672	45,201	1,672	5,235	8,547	6,655
Transfers / Other	21,208	36,573	266,193	290,604	306,028	385,002	270,783
Total General Fund Expenses	1,646,842	1,703,067	4,640,650	4,888,794	4,248,441	4,077,265	3,696,455

Net Gain / (Loss)	530,885	141,379	66,641	(531,596)	270,382	(538,969)	(290,052)
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Ending Cash Balance, 3/31/17

\$ 3,955,833

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		3,295,072	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			-
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			-
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

General Fund –March 31, 2017 Report (Cash Basis Information)

Revenues:

Total 2017 YTD actual General Fund revenues are \$4,357,198, compared with \$4,518,823 at March 2016. Here are a few items of note:

- **Income taxes** – The 2017 YTD amount is \$2,462,428 and the 2016 YTD amount was \$2,659,901.
- **Admissions taxes** – The 2017 YTD amount is \$78,539 and the 2016 YTD amount was \$10,715.
- **Hotel/motel taxes** - The 2017 YTD amount is \$44,019 and the 2016 YTD amount was \$31,812.

Expenses:

Total 2017 YTD actual General Fund expenses are up about 15% compared to actual amounts at March 2016.

Cash Balance:

The ending cash balance in the General Fund is \$3,955,833. 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 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 March 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 March 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

	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	46	47	47	47	47	47	47	47	47	47	46	47	47	47	46	45
Police Records	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
Fire	47	47	45	48	48	48	47	47	47	47	48	48	48	48	48	48	48	53
Cemetery	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Recreation	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	16	15	15	16	17	17	16	14	14	13	13	13	11	11	11	10	6	7
Building Div (includes Poulos)	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	8	8	8	8	8	8	7	7
Customer Acct Office	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
BIWW	14	14	14	14	14	14	14	14	14	14	14	14	13	13	12	12	13	12
Water Distribution	9	9	10	10	10	10	10	10	10	9	10	10	10	10	10	10	9	8
Water Pollution Control Plant	16	16	16	17	17	17	17	17	17	17	17	17	16	15	16	16	15	15
Sewer Maintenance	10	9	9	9	9	10	10	10	10	10	10	10	10	10	10	10	9	9
Street Dept	10	11	11	11	11	10	10	11	11	11	11	11	11	11	11	11	11	10
City Manager	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1
HR / IT	4	4	4	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
Law	4	4	4	4	4	4	4	4	4	4	4	3	4	5	5	4	4	4
Commissioners / Clerk	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	12
Building Maintenance/Pub Srv	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2
Engineer	6	6	7	7	7	7	5	5	5	5	5	5	5	5	5	5	4	8
Traffic	2	2	2	2	2	1	1	1	1	1	1	1	1	1	2	2	2	2
Fleet Maintenance	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4
	236	233	234	239	240	238	233	232	232	230	231	229	226	226	227	225	211	212