

**General Fund  
May 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	-	-	806,409	799,919	809,938	813,359	811,734
Income Tax	992,383	1,588,590	4,564,050	4,738,293	4,320,545	3,620,377	2,971,236
Admissions Tax	6,876	7,741	22,917	91,392	22,266	25,356	17,573
Hotel/Motel Tax	15,992	28,911	63,458	86,260	62,739	57,220	56,528
Estate Tax	-	-	-	-	-	-	47,897
Local Government Funds	33,048	33,858	162,023	160,211	163,632	185,222	167,930
Other State Levied Monies	-	-	93,166	89,785	90,573	92,073	93,532
Cable Franchise Fees	92,314	85,601	191,295	179,877	185,918	188,238	188,879
Liquor/Beer Permits	58,251	60,017	60,656	61,003	58,182	56,136	57,242
State Patrol Fines	1,523	5,102	6,068	5,994	5,306	4,609	6,328
Unclaimed Funds	-	-	-	-	-	-	2,266
Public Vendor Licenses	-	250	1,500	2,200	1,350	750	500
Tax Abatement Monitoring Fees	-	-	4,000	3,059	4,470	6,915	-
Sale of Property	-	-	1	-	1	43,037	15
Interest	28,249	30,893	74,352	75,575	66,498	41,032	54,970
Rental Income	7,870	27,089	24,842	237,474	24,531	24,049	47,127
Donations	-	-	-	120	25	-	-
Refunds / Reimbursements	21,230	88	21,451	914	29,521	155,123	145,734
	1,257,736	1,868,139	6,096,188	6,532,076	5,845,494	5,313,497	4,669,491

**Division / Department Revenues**

Police Department	32,138	32,480	169,845	134,777	161,443	101,954	92,005
Police/Fire Marine Patrol	-	100	1,101	975	1,025	6,025	11,379
Fire Department	107,894	78,717	402,871	412,574	399,374	347,051	368,306
Oakland Cemetery	17,575	9,704	55,643	42,031	52,292	43,060	31,598
Community Development	4,000	4,650	31,252	44,350	30,669	11,810	2,340
Building Division	22,943	26,728	129,464	169,892	111,376	85,576	77,762
Horticultural Services	9,608	10,055	33,473	22,178	33,404	21,186	23,918
City Manager/Finance/HR	-	-	947	1,048	1,643	654	1,272
Data Processing Center	4,710	3,039	15,541	13,369	14,597	46,803	71,216
Law Department	67	89	1,962	9,463	1,728	3,073	10,868
City Commission	-	-	-	-	-	-	74
Municipal Court	155,292	144,562	465,069	426,254	443,775	367,995	346,986
Building Maintenance	-	1,563	-	1,563	-	495	-
Engineering	2,467	2,305	8,591	8,835	8,585	3,995	4,272
Mechanic Department	1,190	11,258	11,853	17,454	8,273	13,671	7,085
	357,885	325,250	1,327,612	1,304,763	1,268,185	1,053,349	1,049,081

Total General Fund Revenues      1,615,621      2,193,389      7,423,800      7,836,839      7,113,679      6,366,846      5,718,572

**General Fund Expenses**

Wages/Fringes	919,915	1,068,255	6,221,518	5,940,113	5,697,541	5,286,225	5,057,093
Travel & Training	4,126	3,511	22,339	13,847	14,562	11,224	6,246
Contractual Services	239,622	277,167	1,003,461	1,035,050	891,059	1,016,721	965,260
Supplies & Materials	49,322	90,093	233,829	273,638	203,877	221,164	227,044
Major Expendable	51,532	17,501	96,733	19,195	11,203	12,547	7,436
Transfers / Other	277,359	170,655	1,167,041	1,314,860	1,341,683	1,124,059	510,845
Total General Fund Expenses	1,541,876	1,627,183	8,744,920	8,596,704	8,159,925	7,671,940	6,773,925

Net Gain / (Loss)      73,745      566,206      (1,321,120)      (759,865)      (1,046,245)      (1,305,094)      (1,055,353)

**Ending Cash Balance, 5/31/17**

**\$ 3,727,564**

**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	3,727,564	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	4,530,837	297,310	4,233,527
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	2,753,071	759,641	1,993,430
May	3,053,595	848,920	2,204,675
June			-
July			-
August			-
September			-
October			-
November			-
December			-

## **General Fund –May 31, 2017 Report (Cash Basis Information)**

### **Revenues:**

2017 YTD actual General Fund revenues are \$7,836,839, compared with \$7,113,679 at May 2016. Here are a few items of note:

- **Income taxes** – The 2017 YTD amount is \$4,738,293 and the 2016 YTD amount was \$4,320,545.
- **Admissions taxes** – The 2017 YTD amount is \$91,392 and the 2016 YTD amount was \$22,266.
- **Hotel/motel taxes** - The 2017 YTD amount is \$86,260 and the 2016 YTD amount was \$62,739.

### **Expenses:**

Total 2017 YTD actual General Fund expenses are up about 5% compared to actual amounts at May 2016.

### **Cash Balance:**

The ending cash balance in the General Fund is \$3,727,564. 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 2017- 237	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 May 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 May 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

	May-17	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	44	45	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	2	2	2	1	1
Fire	47	47	47	47	45	48	48	48	47	47	47	47	48	48	48	48	48	48	48	48	53
Cemetery	2	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Recreation	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	16	16	16	15	15	16	17	17	16	14	14	13	13	13	11	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	4	4	4
Hort Services	10	9	9	9	9	9	9	9	9	9	9	9	8	8	8	8	8	8	8	7	7
Customer Acct Office	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
BIWW	15	14	14	14	14	14	14	14	14	14	14	14	14	14	14	13	12	12	13	12	
Water Distribution	10	9	9	9	10	10	10	10	10	10	10	9	10	10	10	10	10	10	10	9	8
Water Pollution Control Plant	15	16	16	16	16	17	17	17	17	17	17	17	17	17	16	15	16	16	15	15	
Sewer Maintenance	11	10	10	9	9	9	9	10	10	10	10	10	10	10	10	10	10	10	9	9	
Street Dept	9	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	3	2	2	2	2	2	2	2	2	2	2	2	1	1
HR / IT	4	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	3
Law	4	4	4	4	4	4	4	4	4	4	4	4	4	3	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	1
Courts (not including Judge)	13	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	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2
Engineer	6	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	2	1	1	1	1	1	1	1	1	1	2	2	2	2	2
Fleet Maintenance	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4
	237	236	236	233	234	239	240	238	233	232	232	230	231	229	226	226	227	225	211	212	