



JOHN J. TECKLENBURG  
Mayor

*City of Charleston*  
*South Carolina*  
*Department of Budget, Finance*  
*and Revenue Collections*

AMY K. WHARTON  
Chief Financial Officer

**MEMORANDUM**

**DATE:** October 24, 2016

**TO:** John J. Tecklenburg, Mayor  
Charleston City Council

**FROM:** Amy K. Wharton, CFO *Amy K. Wharton*

**SUBJECT:** 2016 Budget-to-Actual Report through September

Presented here is the City's 2016 Budget-to-Actual Report through September. We are now through the third quarter of our fiscal year. As you will see in examining the attached graphs, we have cause to be reasonably optimistic but we must keep in mind that most of our property taxes will not be received until early 2017. That being said, with the revenues we have thus far received, and expenditures to date, I believe we are in reasonably good shape.

Our fine budget team continues to work with our departments, monitoring expenditures and controlling cost. As always, there are many moving parts affecting the budget. Completing 2016 budget execution with a balanced budget will require a strong effort, but one our team will be actively managing with the clear expectation of success. We are well on our way to preparing our 2017 Draft Budget. Tonight we will conduct our Public Hearing, and receive citizen input on our 2017 budget.

I look forward to presenting the 2017 Draft Budget to you on November 22, 2016. If you have any questions, please feel free to contact me at (843) 579-7529 or [WHARTONA@charleston-sc.gov](mailto:WHARTONA@charleston-sc.gov).

cc: Assistant CFO  
Budget Director  
Department Heads (with Dept. portion of report)

Attachment



*City of Charleston*

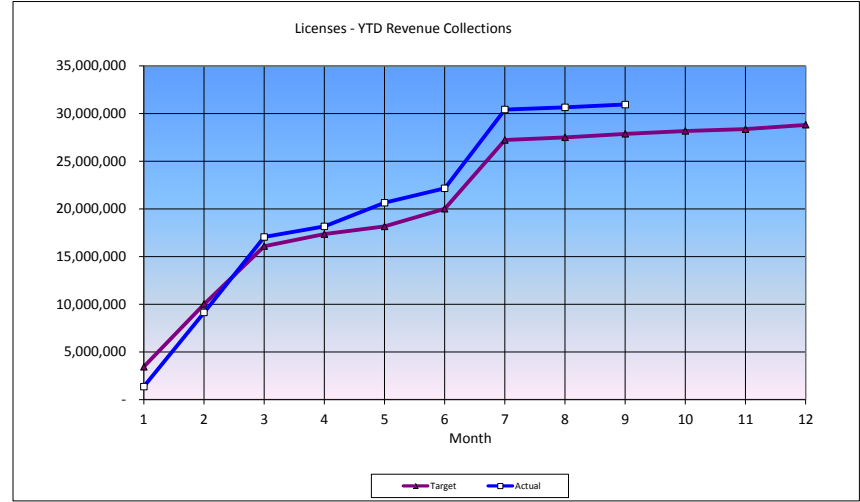
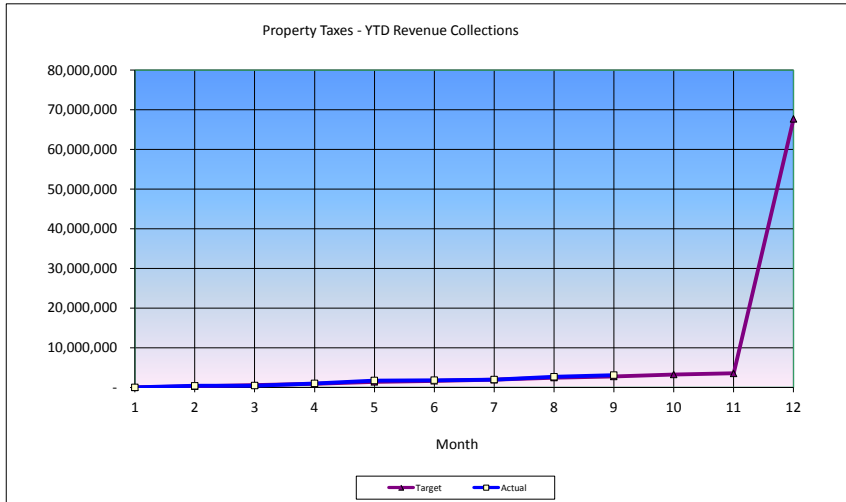
**2016**

**YTD  
REVENUES**

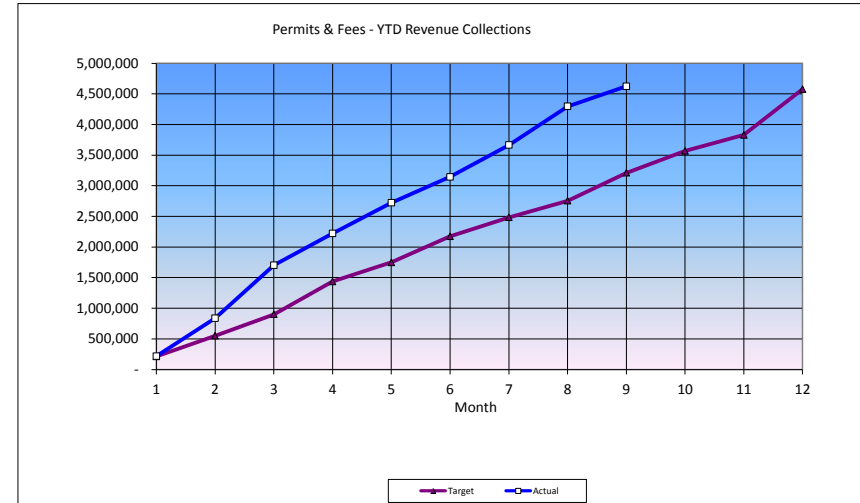
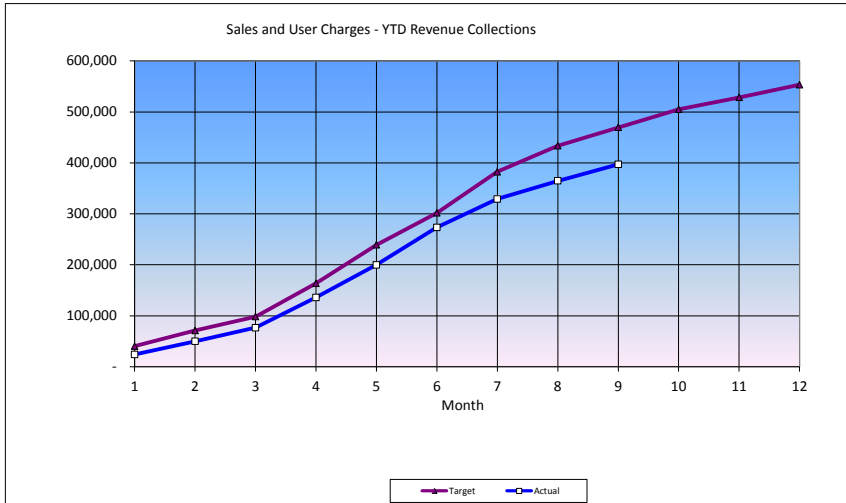
THROUGH SEPTEMBER

**GENERAL FUND**

	2016 BUDGET	Month											
		January	February	March	April	May	June	July	August	September	October	November	December
<b>PROPERTY TAXES</b>	67,689,070												
TARGET		-	286,125	571,750	857,625	1,366,193	1,652,068	1,937,943	2,446,510	2,732,385	3,240,953	3,526,828	67,689,070
ACTUAL		-	384,307	439,927	992,190	1,730,962	1,790,486	1,957,727	2,658,983	3,073,064			
<b>LICENSES</b>	30,267,500												
TARGET		3,436,070	10,016,206	16,091,973	17,362,811	18,159,965	20,019,359	27,237,360	27,510,994	27,877,123	28,184,780	28,368,234	28,832,393
ACTUAL		1,349,970	9,142,433	17,052,974	18,168,097	20,639,207	22,154,178	30,428,820	30,653,638	30,950,817			
<b>SALES AND USER CHARGES</b>	553,400												
TARGET		40,349	71,086	98,483	163,495	239,191	301,988	382,400	433,714	469,683	504,997	528,695	553,400
ACTUAL		24,031	49,874	76,572	135,930	199,737	273,374	329,124	364,752	397,108			
<b>PERMITS &amp; FEES</b>	4,576,859												
TARGET		212,579	550,606	900,685	1,435,960	1,748,079	2,172,129	2,483,950	2,753,972	3,210,355	3,567,853	3,828,087	4,576,859
ACTUAL		218,083	835,757	1,702,625	2,219,776	2,723,425	3,143,041	3,664,350	4,296,672	4,623,898			
<b>RENTS &amp; CONCESSIONS</b>	1,616,109												
TARGET		52,148	125,939	219,805	368,865	478,231	581,845	710,489	823,413	920,128	1,020,657	1,121,406	1,616,109
ACTUAL		47,108	120,483	267,702	399,976	543,393	645,338	718,030	840,712	945,927			
<b>FINES AND FORFEITURES</b>	700,000												
TARGET		-	56,479	136,230	201,386	261,450	322,639	377,841	434,529	492,003	542,876	607,267	700,000
ACTUAL		-	49,097	101,018	145,583	191,855	229,343	271,619	318,724	349,938			
<b>PENALTIES &amp; COSTS</b>	713,981												
TARGET		35,699	71,398	107,097	142,796	214,194	285,592	356,991	428,389	499,787	571,185	642,583	713,981
ACTUAL		37,840	57,084	68,498	135,068	267,323	270,616	544,314	607,702	627,548			
<b>STATE OF SOUTH CAROLINA</b>	20,874,346												
TARGET		-	-	1,132,207	3,016,698	4,923,197	4,926,197	6,511,599	10,338,310	11,743,621	14,022,527	15,618,205	20,874,346
ACTUAL		-	-	1,313,900	3,403,747	5,354,146	5,363,938	7,088,858	11,053,426	12,388,263			
<b>RECREATIONAL FACILITIES</b>	1,611,355												
TARGET		191,063	290,619	387,707	558,964	713,222	814,641	1,053,477	1,235,755	1,337,955	1,469,561	1,571,466	1,611,355
ACTUAL		167,193	301,693	385,047	598,426	730,719	871,164	1,061,428	1,206,703	1,304,855			
<b>FRANCHISE TAX</b>	14,667,000												
TARGET		-	-	12,587,000	12,998,000	13,113,000	13,113,000	13,146,000	13,636,000	13,636,000	13,669,000	14,159,000	14,667,000
ACTUAL		-	-	12,158,873	12,185,940	12,416,216	12,729,373	12,840,676	13,299,875	13,299,875			
<b>CHARLESTON WATER SYSTEM</b>	1,095,000												
TARGET		-	273,750	273,750	547,500	547,500	547,500	821,250	821,250	821,250	1,095,000	1,095,000	1,095,000
ACTUAL		-	273,750	273,750	547,500	547,500	547,500	821,250	821,250	821,250			
<b>MISCELLANEOUS INCOME</b>	1,313,168												
TARGET		32,741	84,640	217,143	318,519	451,687	713,539	843,484	897,182	1,071,425	1,056,582	1,109,108	1,313,168
ACTUAL		36,384	72,207	298,263	394,782	1,132,970	1,266,742	1,439,030	1,917,356	1,952,671			
<b>INTEREST INCOME</b>	77,686												
TARGET		3,610	7,259	11,658	11,652	23,684	29,088	36,500	43,670	49,145	55,285	58,551	77,686
ACTUAL		4,296	4,751	9,706	34,409	61,995	85,570	105,357	122,466	136,887			
<b>FEDERAL PROGRAMS</b>	202,518												
TARGET		-	-	101,259	101,259	101,259	101,259	101,259	101,259	202,518	202,518	202,518	202,518
ACTUAL		-	-	101,805	104,831	124,715	145,195	145,195	301,744	403,549			
<b>TOTAL GENERAL FUND REVENUE</b>	<b>145,957,992</b>												
TARGET		4,004,258	11,834,108	32,735,489	37,984,271	42,239,594	45,479,586	55,899,282	61,803,688	64,860,860	69,001,256	72,234,431	144,320,367
ACTUAL		1,884,905	11,291,435	34,250,660	39,466,254	46,664,163	49,515,858	61,415,776	68,464,003	71,275,651	-	-	-
<b>OPERATING TRANSFERS - IN</b>	8,747,997												
TARGET		-	-	-	121,989	121,989	149,288	176,480	176,480	176,480	203,671	311,620	8,747,997
ACTUAL		-	-	-	106,471	106,471	106,471	106,471	106,471	106,471			
<b>RESERVES AND FUND BALANCE</b>	427,000												
TARGET													
ACTUAL													
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>9,174,997</b>												<b>8,747,997</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>													
TARGET	155,132,989	4,004,258	11,834,108	32,735,489	38,106,260	42,361,583	45,628,874	56,075,762	61,980,168	65,037,339	69,204,927	72,546,051	153,068,364
ACTUAL		1,884,905	11,291,435	34,250,660	39,572,725	46,770,635	49,622,329	61,522,248	68,570,474	71,382,123	-	-	-

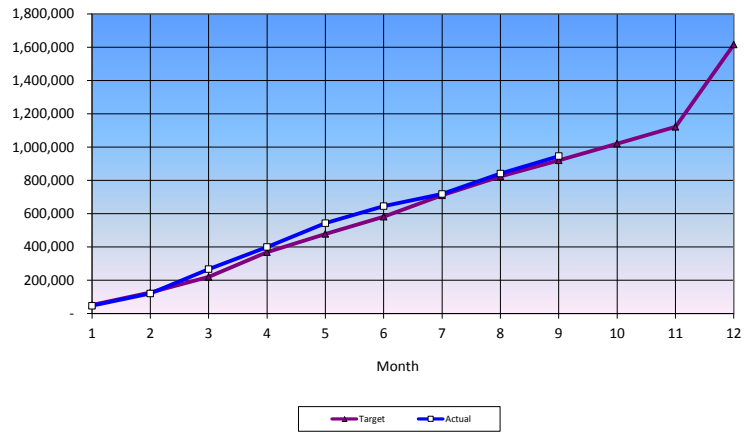


Business Licenses are over target at the end of September. This method of reporting does not compare licenses fees year-to-year by business, but is strictly based on timing of collections.

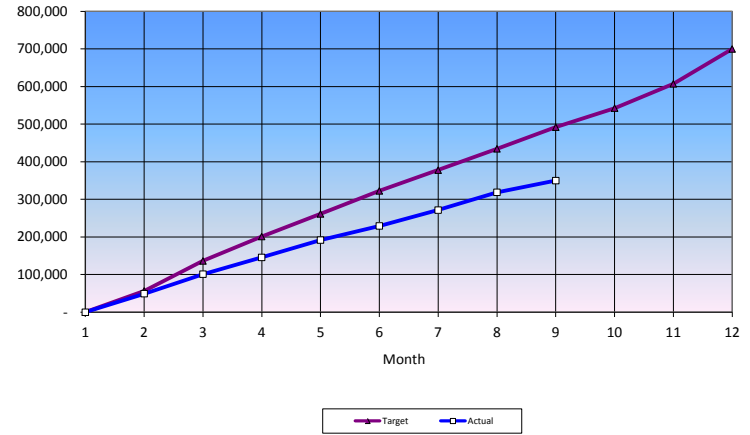


Permits & Fees are higher than expected due to the permitting of several large projects in March. 5 projects valued at approx \$123m were permitted, in addition to several smaller projects.

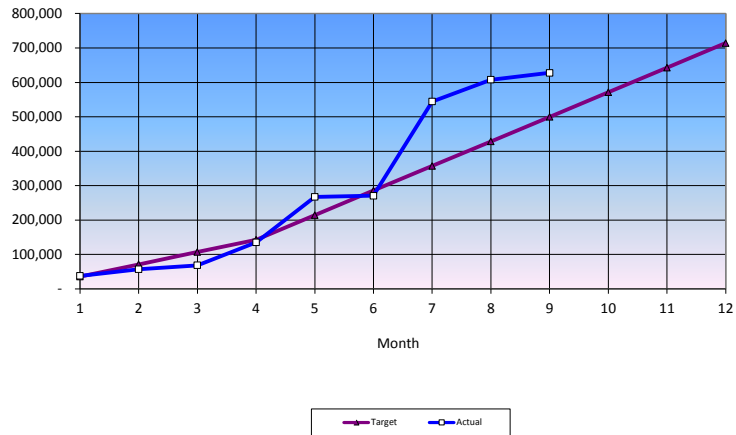
Rents & Concessions - YTD Revenue Collections



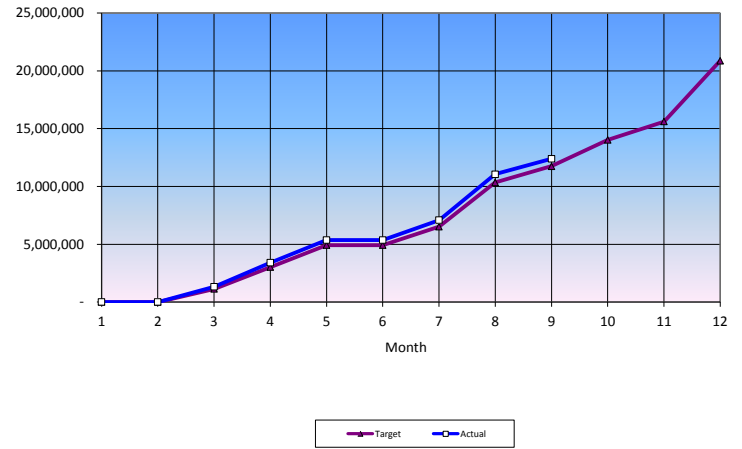
Fines & Forfeitures- YTD Revenue Collections



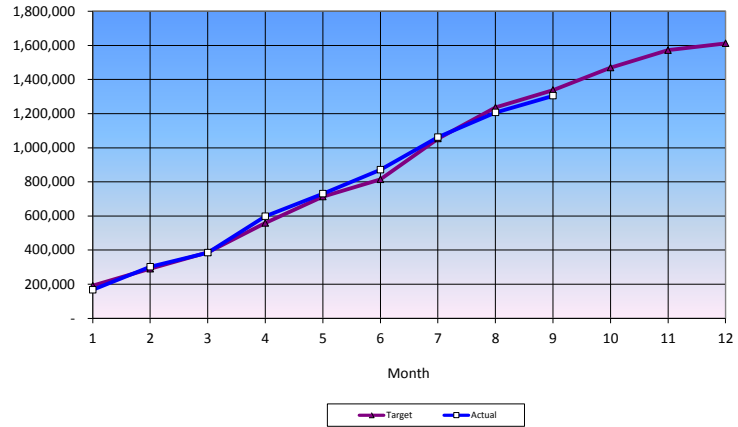
Penalties & Costs - YTD Revenue Collections



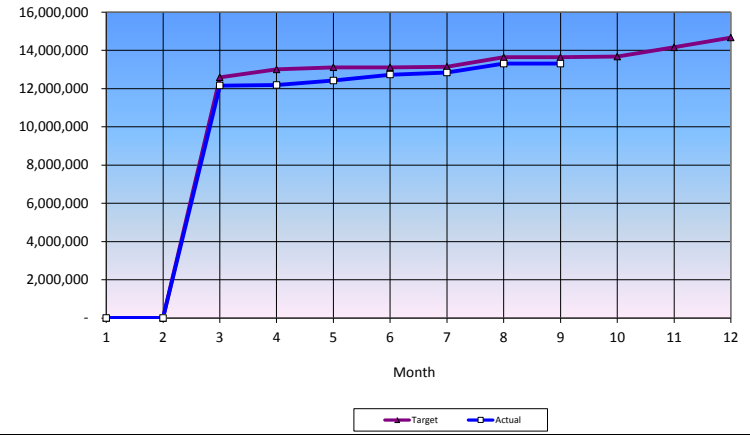
State of South Carolina - YTD Revenue Collections



Recreation Facilities - YTD Revenue Collections

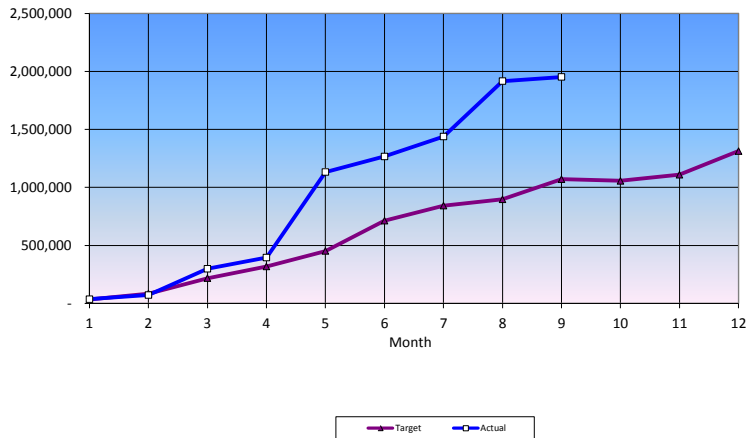


Franchise Tax - YTD Revenue Collections

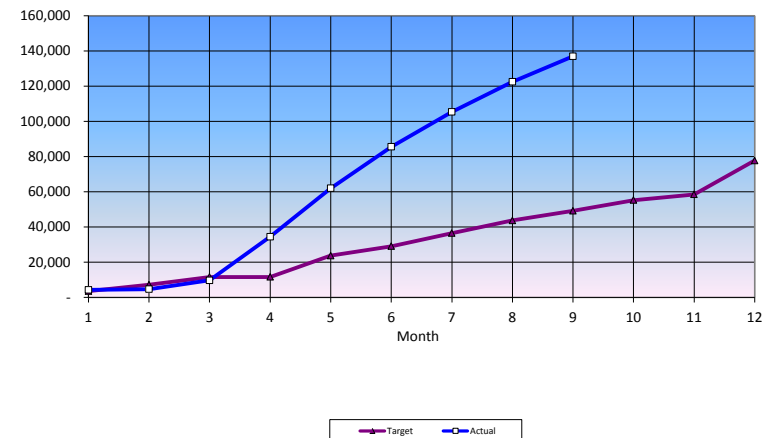


Franchise Fee is below budget by approximately \$336k due to reduced natural gas prices in 2015. Additionally, Cable TV fees are due quarterly, but the timing of the receipts sometime varies.

Miscellaneous Income - YTD Revenue Collections

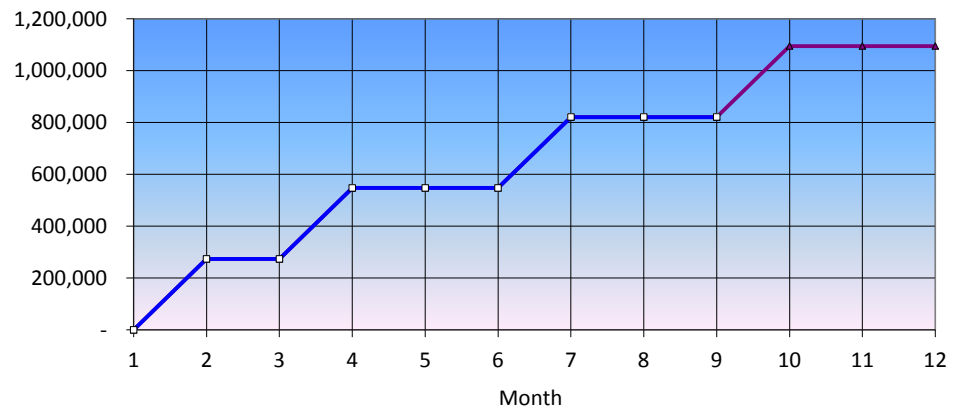


Interest Income - YTD Revenue Collections



Includes Insurance Recovery from Fire Ladder Truck (\$637,070)

Commissioners of Public Works - YTD Revenue Collections

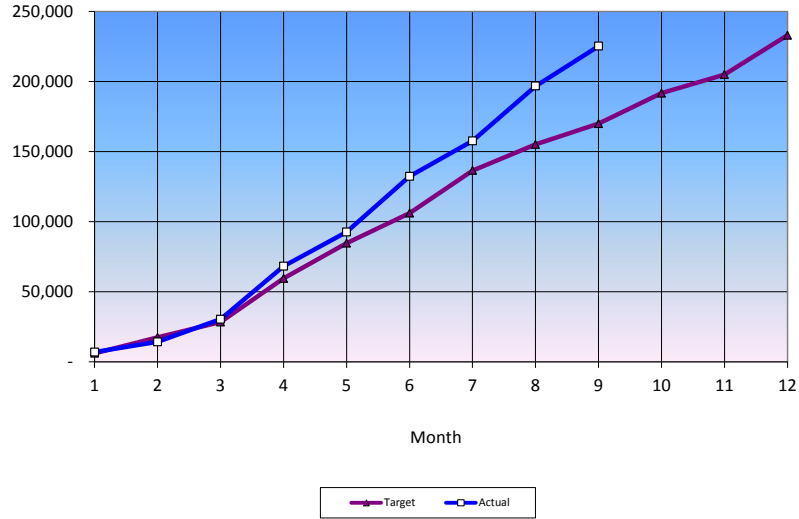


Target Actual

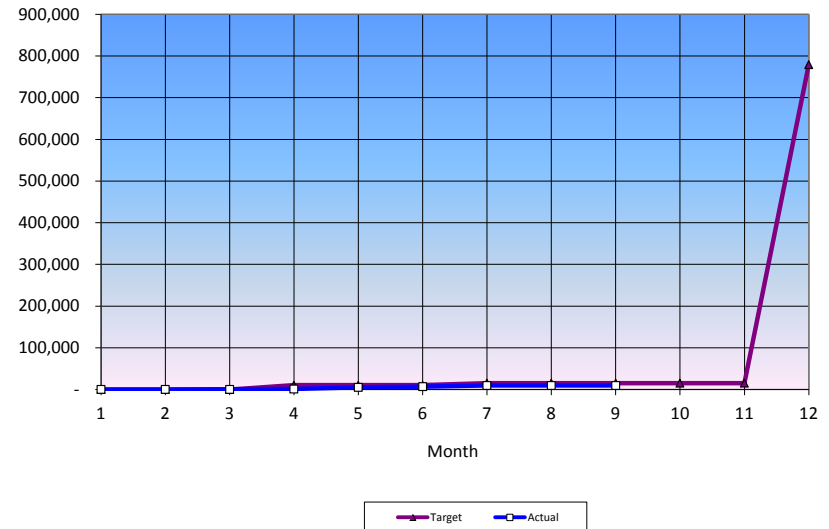




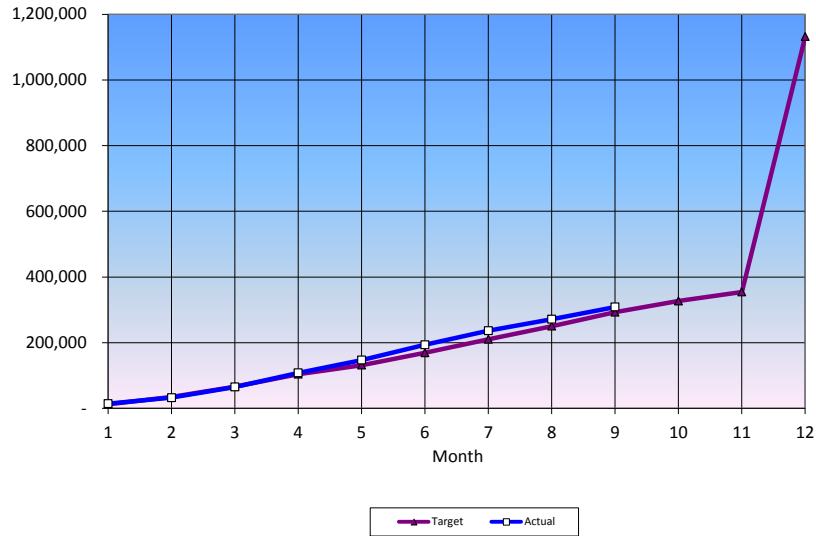
Angel Oak - YTD Revenue Collections



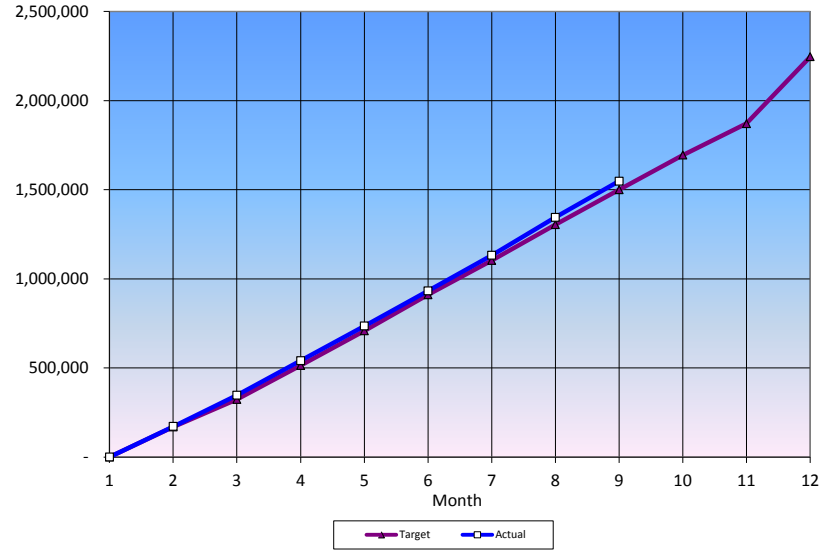
J.P. Riley, Jr. Ballpark - YTD Revenue Collections



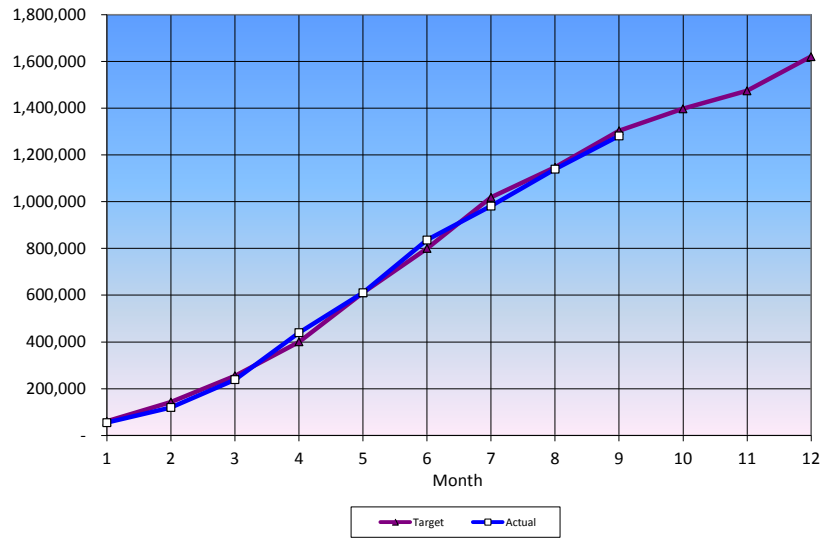
Visitor Center - YTD Revenue Collections



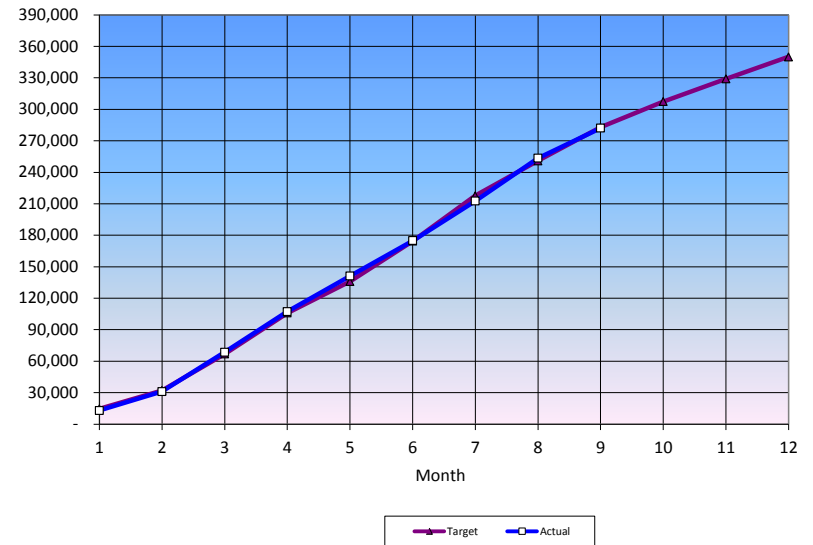
City Market - YTD Revenue Collections



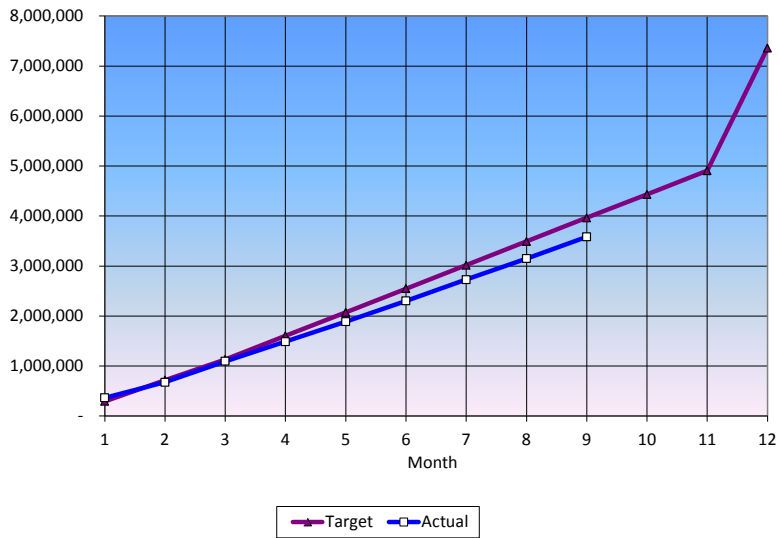
Municipal Golf Course - YTD Revenue Collections



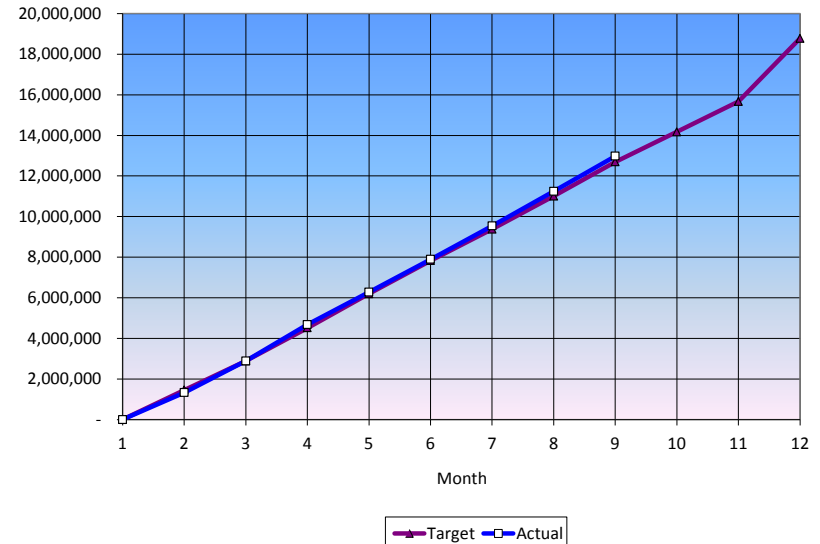
Old Slave Market Museum - YTD Revenue Collections



City Parking Facilities - YTD Revenue Collections



Parking Facilities (ABM) - YTD Revenue Collections







*City of Charleston*

**2016**

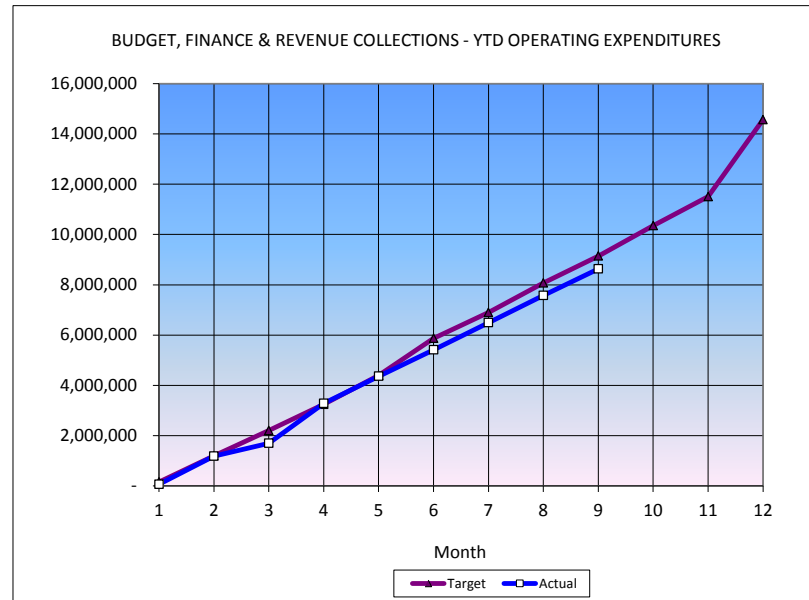
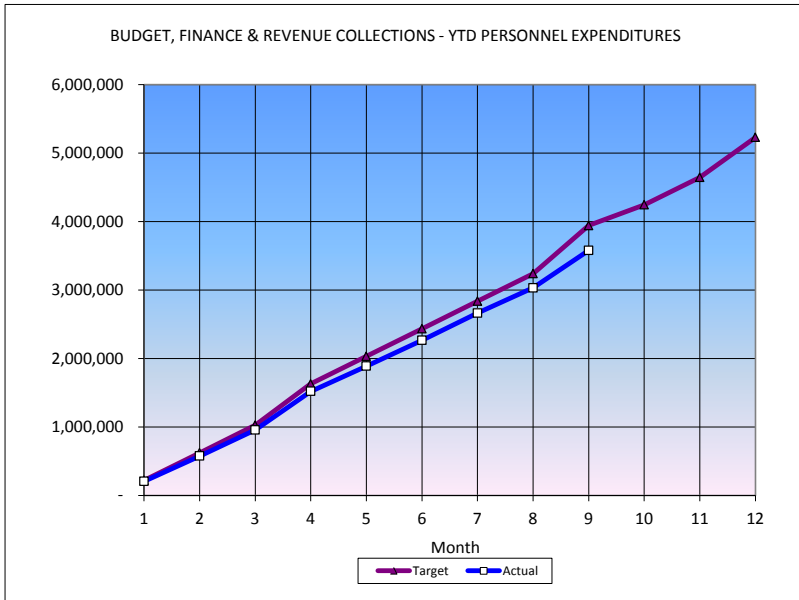
**YTD**

**EXPENDITURES**

**THROUGH SEPTEMBER**

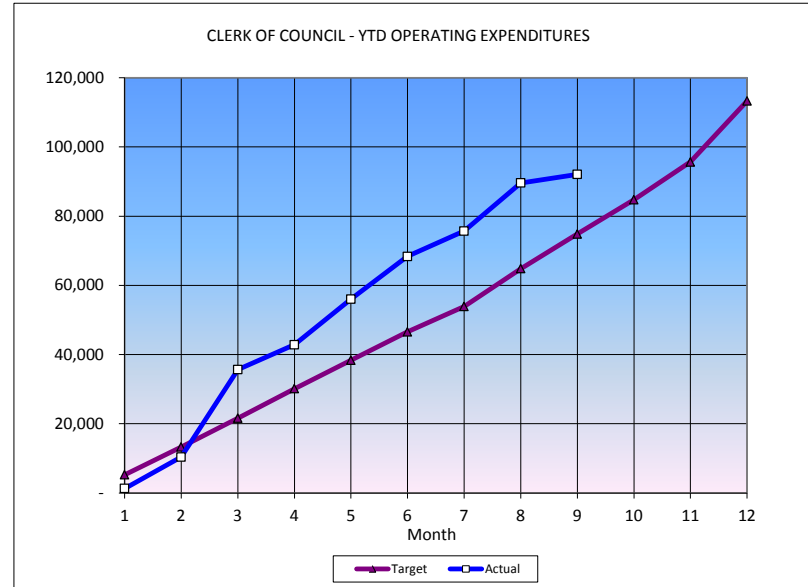
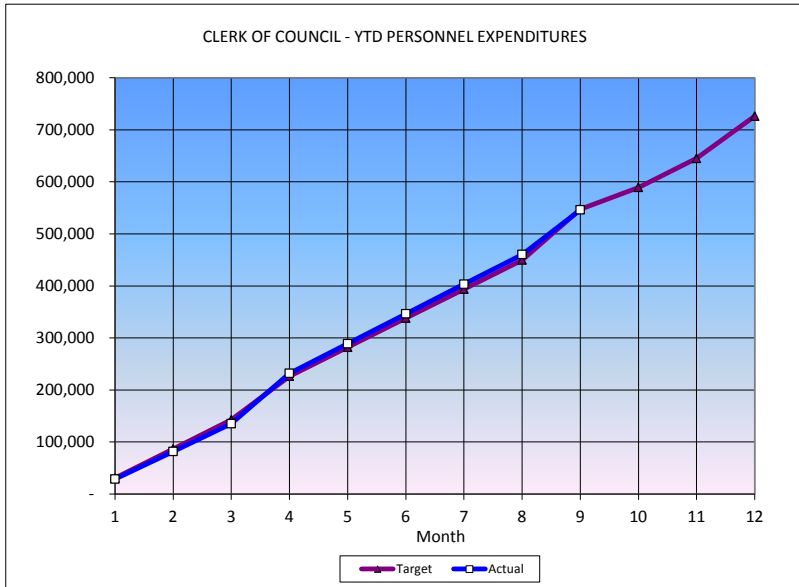
**BUDGET, FINANCE & REVENUE COLLECTIONS**

	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
<b>Personnel Accounts</b>	5,516,950	5,229,348													
Target			221,242	623,499	1,025,757	1,629,143	2,031,401	2,433,658	2,835,916	3,238,173	3,942,124	4,243,817	4,646,075	5,229,348	
Actual			206,221	576,325	957,621	1,520,874	1,889,602	2,266,962	2,662,384	3,030,835	3,577,680				
<b>Operating Accounts</b>	14,464,534	14,567,125													
Operating Transfers															
Target			162,661	1,205,432	2,208,558	3,244,328	4,400,461	5,872,168	6,899,626	8,070,525	9,144,019	10,350,240	11,502,410	14,567,125	
Actual			67,996	1,190,465	1,700,253	3,287,932	4,362,665	5,413,982	6,496,980	7,573,321	8,630,681				
<b>Capital Accounts</b>	5,194,000	5,237,688													
Target			-	104,754	130,942	209,508	864,742	1,411,487	2,177,592	3,195,799	4,211,989	4,539,097	4,858,138	5,237,688	
Actual			-	100,167	168,337	178,353	694,461	757,266	766,314	786,450	798,169				
<b>Total Accounts</b>	25,175,484	25,034,161													
Target			383,903	1,933,685	3,365,257	5,082,979	7,296,604	9,717,314	11,913,133	14,504,496	17,298,132	19,133,154	21,006,623	25,034,161	
Actual			274,217	1,866,957	2,826,211	4,987,159	6,946,728	8,438,210	9,925,678	11,390,606	13,006,530	-	-	-	
<b>Variance</b>											(4,291,602)				



CLERK OF COUNCIL

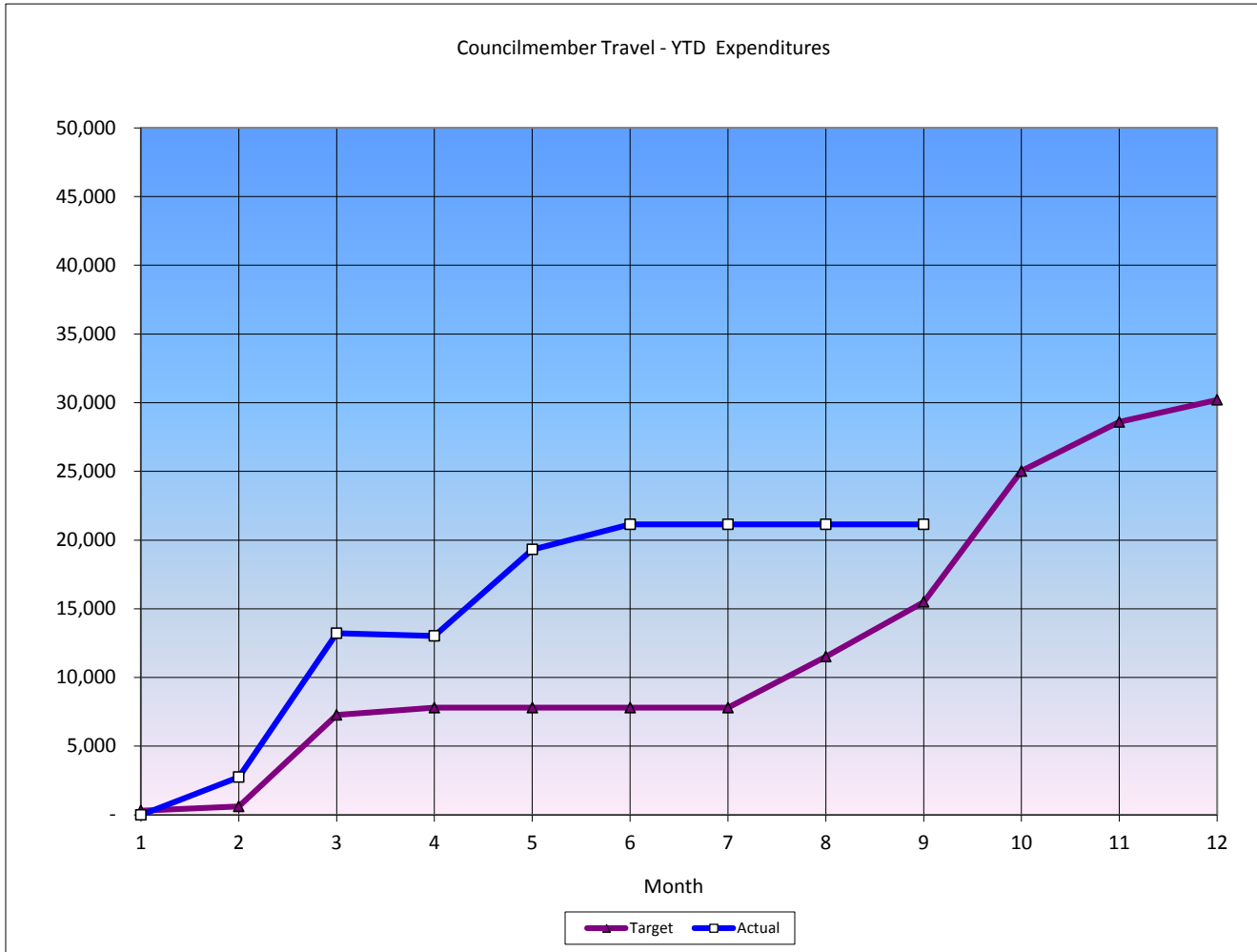
	2016 Approved	2016 Working	Month													
			January	February	March	April	May	June	July	August	September	October	November	December		
<b>Personnel Accounts</b>	716,036	726,158														
Target			30,722	86,580	142,439	226,226	282,084	337,943	393,801	449,659	547,411	589,305	645,163	726,158		
Actual			28,598	81,906	135,109	231,854	288,889	346,314	403,249	460,223	546,236					
<b>Operating Accounts</b>	116,708	113,282														
Target			5,289	13,296	21,644	30,149	38,381	46,572	53,917	64,842	74,852	84,738	95,642	113,282		
Actual			1,309	10,384	35,655	42,863	56,043	68,366	75,672	89,604	92,095					
<b>Capital Accounts</b>	-	-														
Target			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual			-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Accounts</b>	832,744	839,440														
Target			36,011	99,877	164,083	256,375	320,466	384,514	447,718	514,501	622,263	674,043	740,806	839,440		
Actual			29,907	92,290	170,764	274,717	344,932	414,680	478,921	549,827	638,331	-	-	-	-	-
<b>Variance</b>											16,068					



Timing of Washington trip for Councilmembers to attend National League of Cities Conference. \$9K remaining in Councilmember Travel for the year.

100000-52315 Councilmember Travel

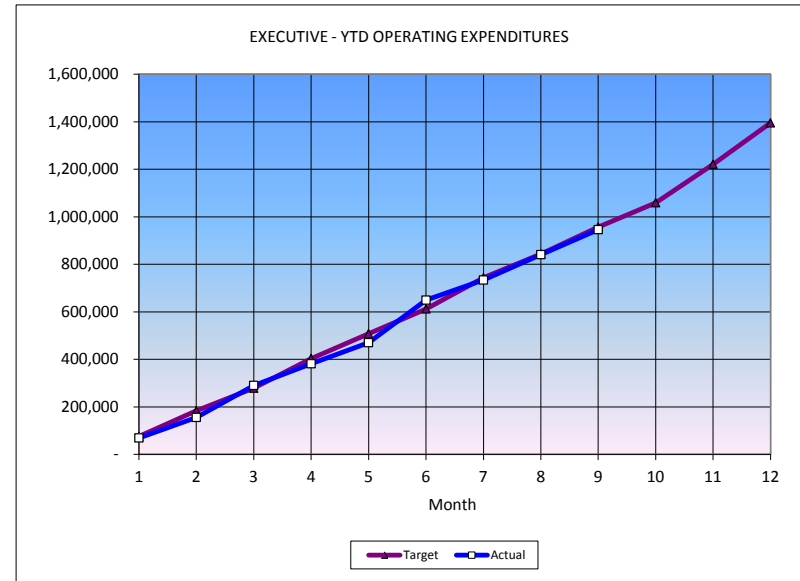
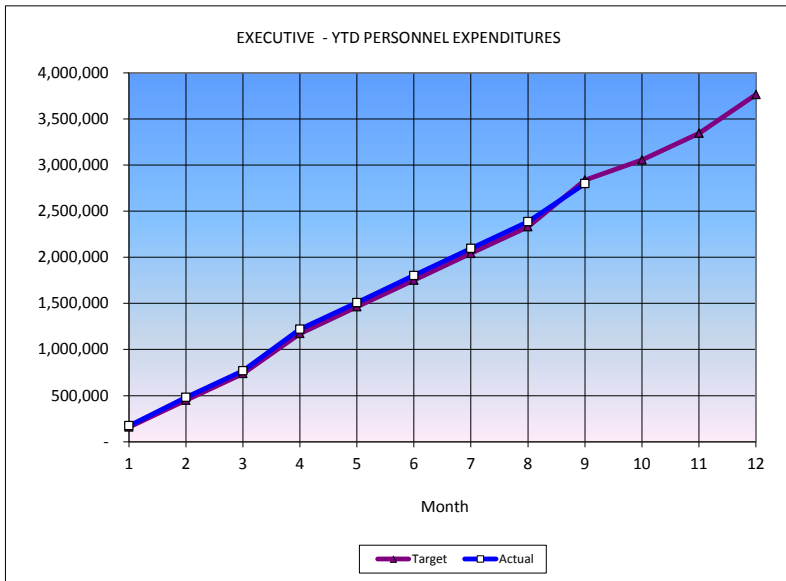
	2016 Approved	2016 Working	Month														
			January	February	March	April	May	June	July	August	September	October	November	December			
52315 - Council Travel	30,200	30,200															
Target			302	604	7,262	7,803	7,803	7,803	7,803	7,803	11,515	15,487	25,022	28,592	30,200		
Actual			-	2,740	13,223	13,025	19,309	21,139	21,139	21,139	21,139	21,139					
Variance												5,652					





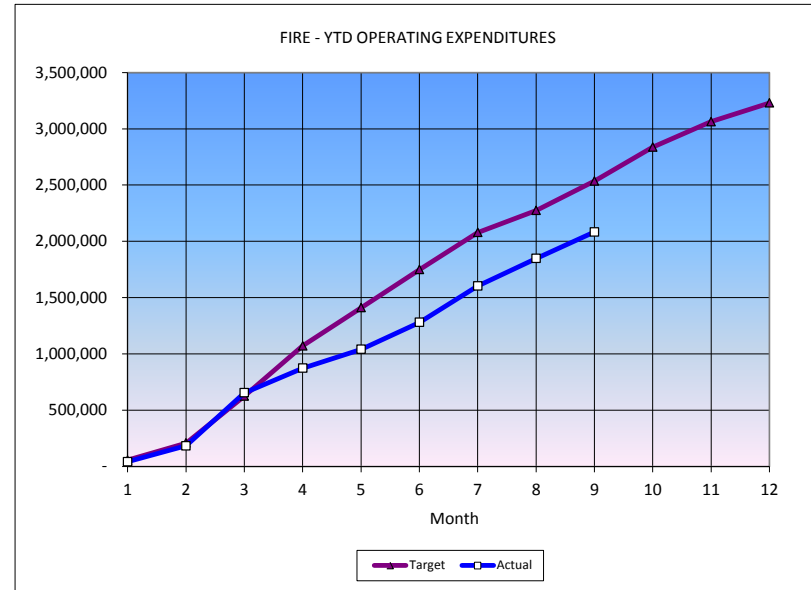
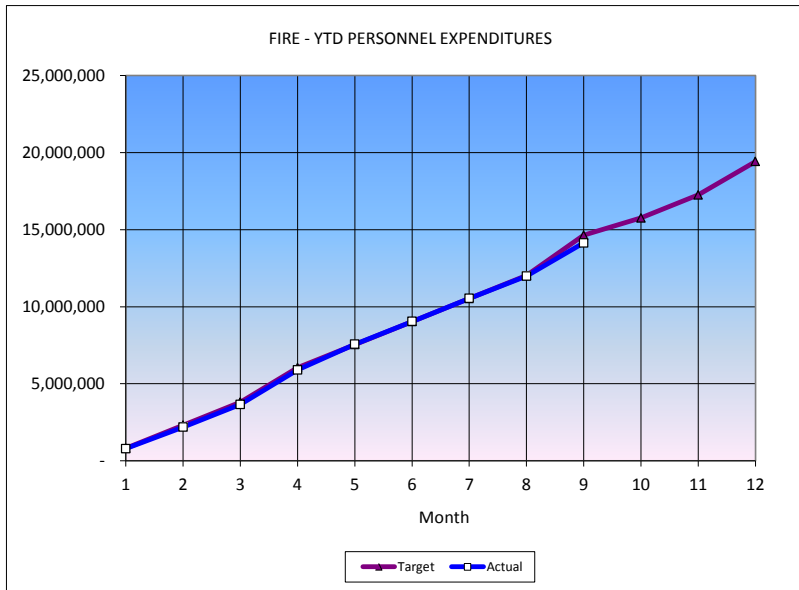
**EXECUTIVE**

	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
<b>Personnel Accounts</b>	3,707,103	3,765,265													
Target			159,300	448,935	738,571	1,173,025	1,462,661	1,752,296	2,041,932	2,331,568	2,838,431	3,055,657	3,345,293	3,765,265	
Actual			173,099	481,575	769,940	1,219,355	1,507,636	1,803,147	2,096,235	2,385,657	2,800,571				
<b>Operating Accounts</b>	1,374,036	1,395,073													
Target			75,484	184,065	279,271	403,444	507,930	612,375	744,217	843,976	957,231	1,058,996	1,220,694	1,395,073	
Actual			69,314	156,119	290,760	381,386	470,292	649,197	733,827	840,776	945,838				
<b>Capital Accounts</b>	-	-													
Target			-	-	-	-	-	-	-	-	-	-	-	-	
Actual			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accounts</b>	5,081,139	5,160,338													
Target			234,783	633,001	1,017,842	1,576,469	1,970,591	2,364,671	2,786,149	3,175,544	3,795,661	4,114,653	4,565,987	5,160,338	
Actual			242,413	637,694	1,060,700	1,600,741	1,977,928	2,452,344	2,830,061	3,226,433	3,746,409				
<b>Variance</b>											(49,252)				



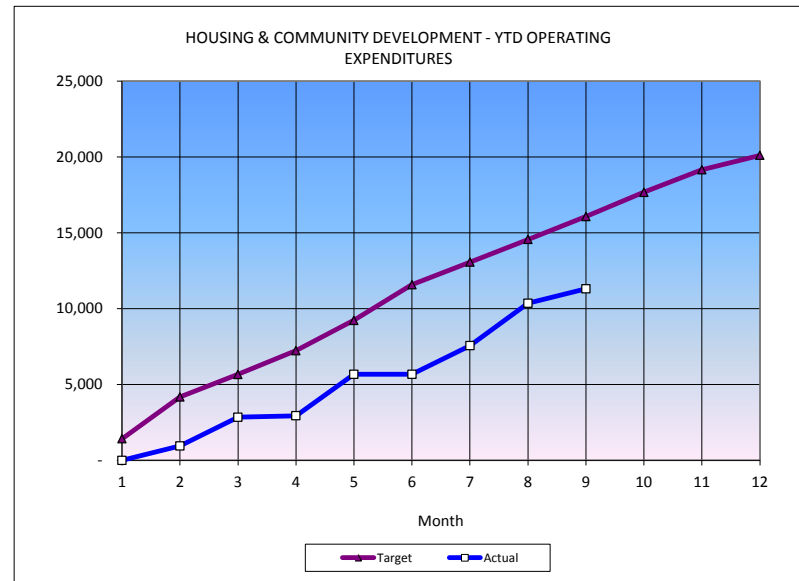
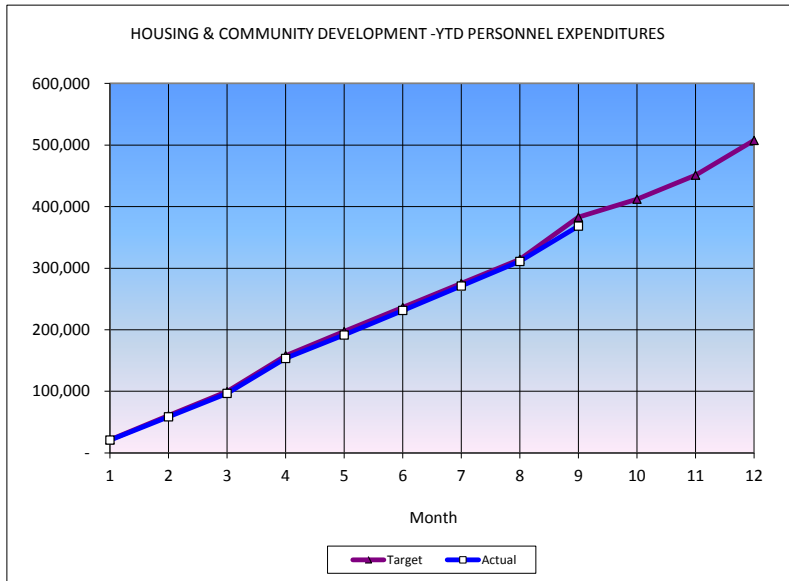
**FIRE**

	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
<b>Personnel Accounts</b>	19,068,672	19,422,829													
Target			821,735	2,315,799	3,809,863	6,050,958	7,545,022	9,039,086	10,533,150	12,027,213	14,641,825	15,762,373	17,256,437	19,422,829	
Actual			788,785	2,186,055	3,657,320	5,891,301	7,568,415	9,044,380	10,539,970	11,991,769	14,133,737				
<b>Operating Accounts</b>	2,955,486	3,230,436													
Target			56,534	208,524	624,794	1,070,543	1,411,088	1,749,354	2,078,312	2,274,352	2,535,335	2,837,217	3,062,925	3,230,436	
Actual			41,805	183,367	654,737	872,864	1,041,306	1,280,221	1,602,920	1,847,872	2,083,223				
<b>Capital Accounts</b>	203,350	195,450													
Target			10,000	10,000	10,000	10,000	10,000	123,000	123,000	123,000	161,750	161,750	161,750	161,750	
Actual			9,749	9,749	9,749	9,749	940,049	940,049	951,751	971,032	1,056,207				
<b>Total Accounts</b>	22,227,508	22,848,715													
Target			888,269	2,534,323	4,444,656	7,131,502	8,966,110	10,911,439	12,734,462	14,424,566	17,338,910	18,761,340	20,481,111	22,815,015	
Actual			840,339	2,379,171	4,321,806	6,773,914	9,549,769	11,264,650	13,094,640	14,810,673	17,273,167		-	-	
<b>Variance</b>												(65,743)			



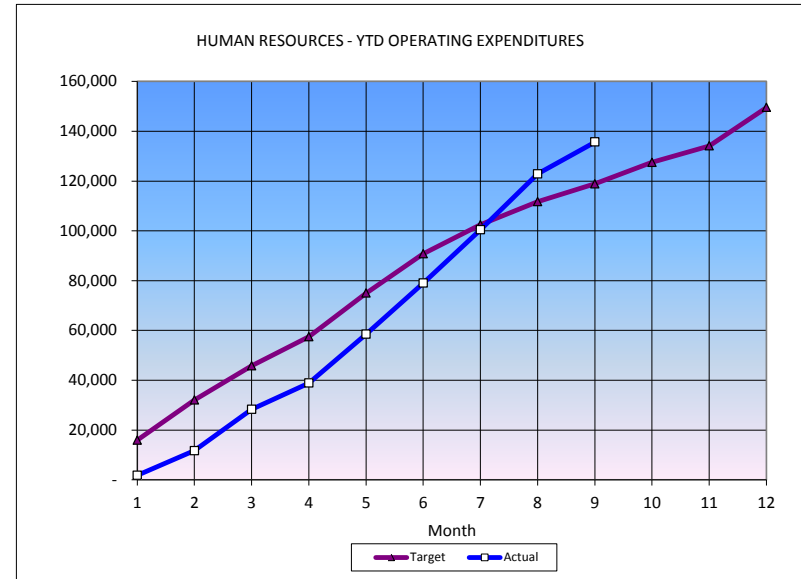
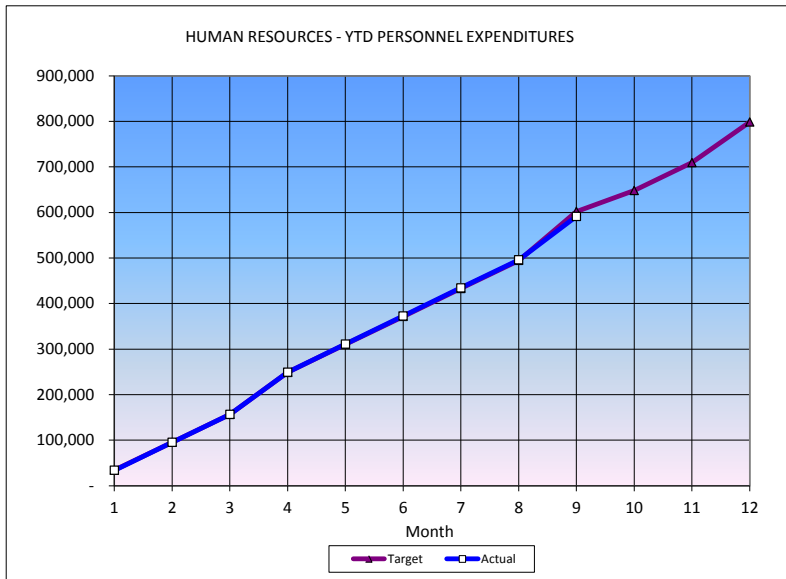
**HOUSING & COMMUNITY DEVELOPMENT**

	2016 Approved	2016 Working	Month													
			January	February	March	April	May	June	July	August	September	October	November	December		
<b>Personnel Accounts</b>	497,931	507,600														
Target			21,475	60,522	99,568	158,137	197,183	236,229	275,275	314,322	382,652	411,937	450,983	507,600		
Actual			20,848	58,755	96,661	153,520	191,426	231,416	271,129	311,050	368,205					
<b>Operating Accounts</b>	20,110	20,110														
Target			1,419	4,174	5,664	7,231	9,227	11,581	13,066	14,559	16,062	17,667	19,152	20,110		
Actual			-	945	2,835	2,940	5,670	5,670	7,560	10,360	11,305					
<b>Capital Accounts</b>	-	-														
Target			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual			-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Accounts</b>	518,041	527,710														
Target			22,894	64,695	105,231	165,368	206,410	247,811	288,341	328,880	398,714	429,604	470,135	527,710		
Actual			20,848	59,700	99,496	156,460	197,096	237,086	278,689	321,410	379,509					
<b>Variance</b>											(19,205)					



**HUMAN RESOURCES AND ORGANIZATIONAL DEVELOPMENT**

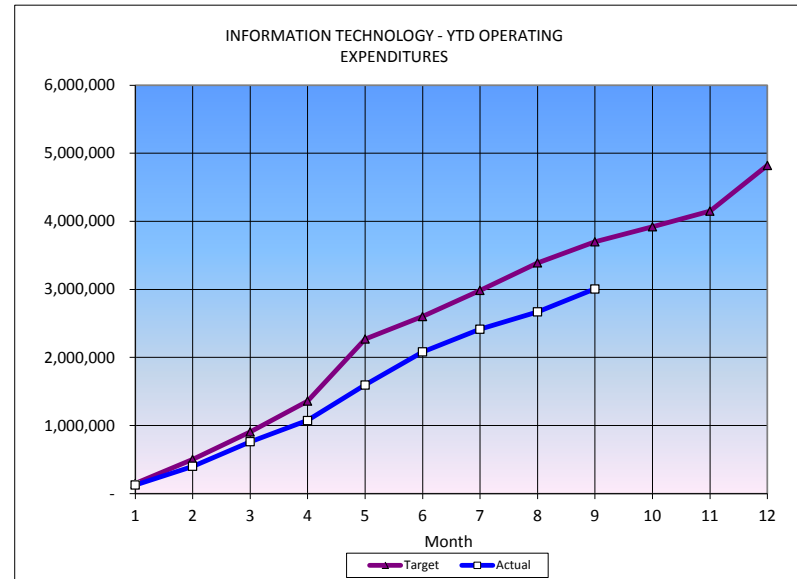
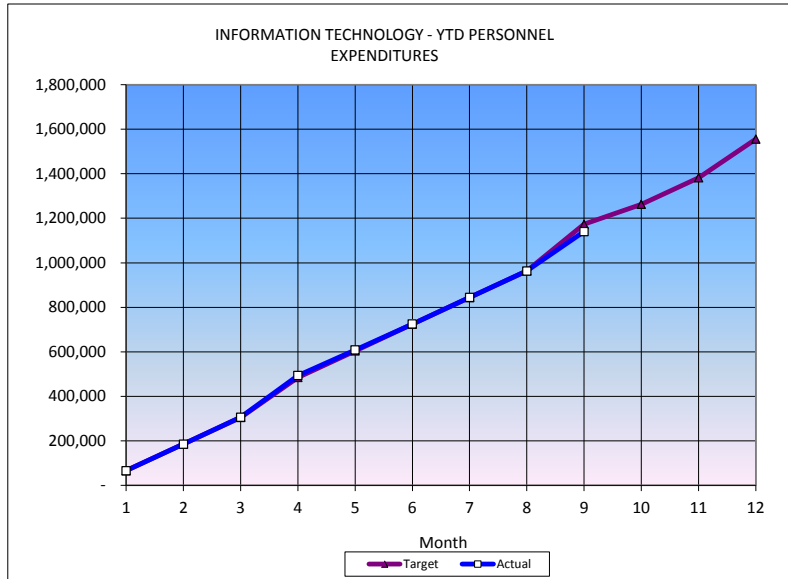
	2016 Approved	2016 Working	Month													
			January	February	March	April	May	June	July	August	September	October	November	December		
<b>Personnel Accounts</b>	782,989	798,624														
Target			33,788	95,221	156,653	248,802	310,235	371,667	433,100	494,533	602,040	648,114	709,547	798,624		
Actual			33,733	95,168	156,526	248,927	310,687	372,514	434,293	495,984	591,094					
<b>Operating Accounts</b>	145,930	152,817														
Target			15,954	32,069	45,827	57,440	75,010	90,801	102,516	111,761	118,886	127,494	134,136	149,562		
Actual			1,815	11,715	28,295	38,869	58,465	79,012	100,458	122,849	135,696					
<b>Capital Accounts</b>	-	-														
Target			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual			-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Accounts</b>	928,919	951,441														
Target			49,742	127,289	202,481	306,242	385,245	462,469	535,616	606,294	720,926	775,608	843,683	948,186		
Actual			35,548	106,883	184,822	287,796	369,152	451,526	534,751	618,833	726,790	-	-	-	-	-
<b>Variance</b>											5,864					



Recruiting expenses are higher in 2016 than anticipated.

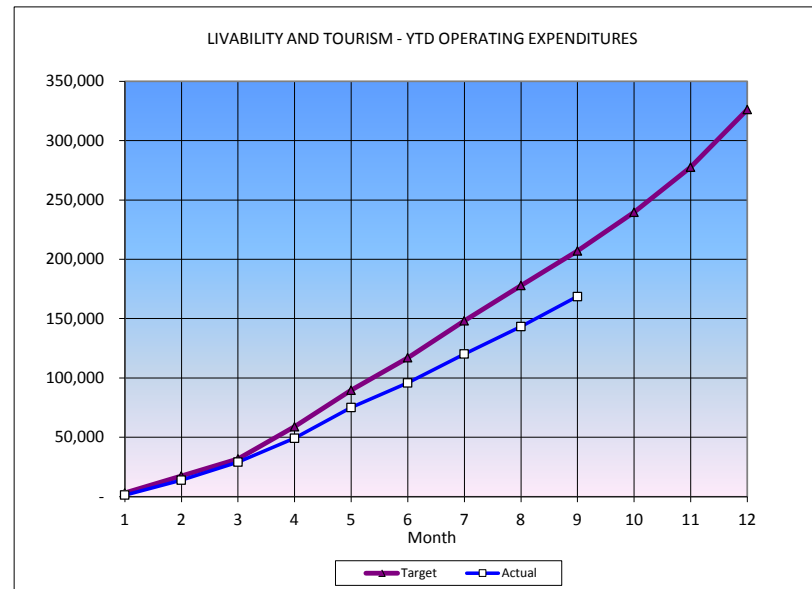
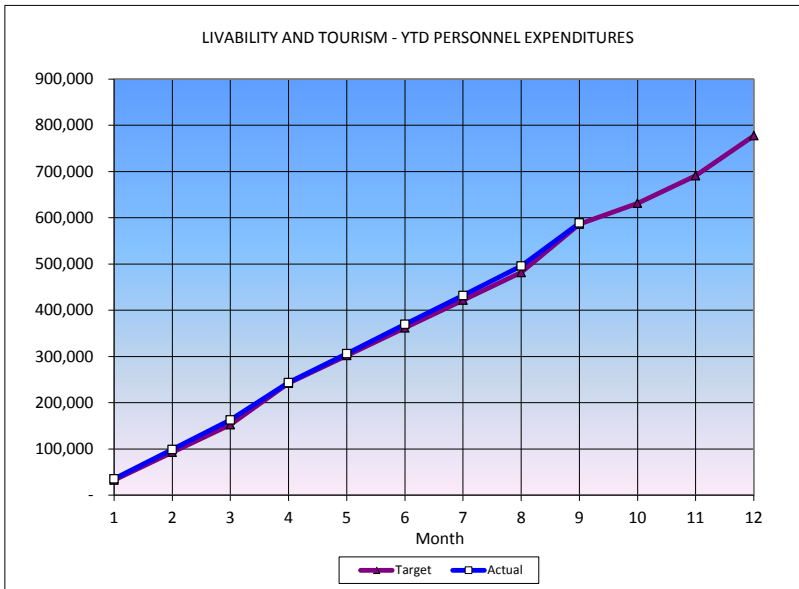
**INFORMATION TECHNOLOGY**

	2016 Approved	2016 Working	Month													
			January	February	March	April	May	June	July	August	September	October	November	December		
<b>Personnel Accounts</b>	1,525,356	1,555,795														
Target			65,822	185,499	305,175	484,690	604,367	724,043	843,720	963,396	1,172,830	1,262,587	1,382,264	1,555,795		
Actual			65,750	185,291	306,011	494,004	608,973	725,170	844,242	962,920	1,139,843					
<b>Operating Accounts</b>	4,364,345	4,821,674														
Target			148,146	503,827	908,027	1,358,865	2,270,519	2,602,643	2,985,818	3,389,706	3,698,951	3,921,531	4,148,939	4,821,674		
Actual			126,385	401,026	763,353	1,074,347	1,596,336	2,082,403	2,416,485	2,669,008	3,006,489					
<b>Capital Accounts</b>	177,953	254,661														
Target			-	21,901	45,839	66,212	86,585	112,051	134,970	160,436	180,809	201,182	221,555	254,661		
Actual			-	19,935	19,935	118,576	118,576	118,576	121,075	121,075	121,075					
<b>Total Accounts</b>	6,067,654	6,632,130														
Target			213,968	711,227	1,259,041	1,909,767	2,961,470	3,438,737	3,964,508	4,513,539	5,052,591	5,385,300	5,752,757	6,632,130		
Actual			192,135	606,251	1,089,299	1,686,927	2,323,885	2,926,149	3,381,802	3,753,003	4,267,406	-	-	-		
<b>Variance</b>												(785,184)				



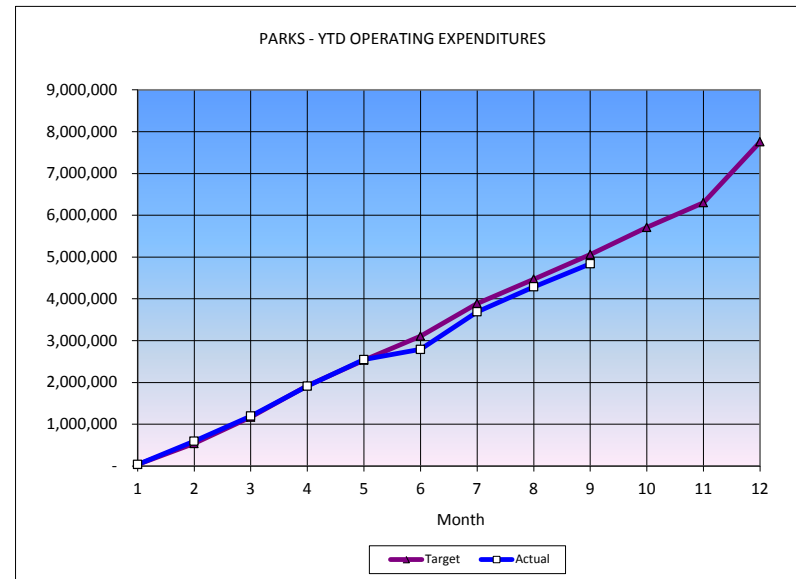
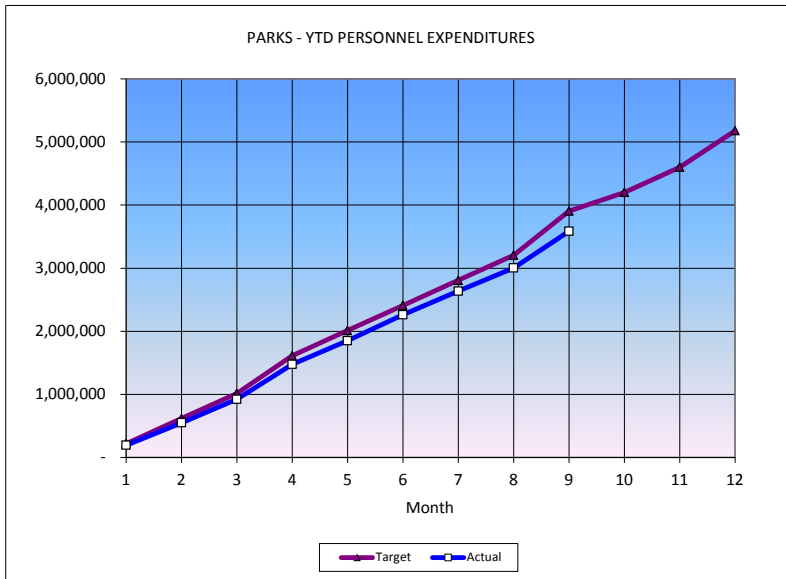
**LIVABILITY AND TOURISM**

	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
<b>Personnel Accounts</b>	765,475	777,624													
Target			32,899	92,717	152,534	242,260	302,077	361,894	421,711	481,529	586,209	631,072	690,889	777,624	
Actual			35,498	98,859	162,670	243,511	306,124	369,551	431,893	495,677	588,623				
<b>Operating Accounts</b>	323,230	326,330													
Target			3,107	17,458	31,789	58,891	89,673	117,086	148,255	177,938	207,035	239,741	277,650	326,330	
Actual			1,314	13,854	29,137	49,282	75,098	95,932	120,241	143,288	168,658				
<b>Capital Accounts</b>	-	-													
Target			-	-	-	-	-	-	-	-	-	-	-	-	
Actual			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accounts</b>	1,088,705	1,103,954													
Target			36,006	110,175	184,323	301,151	391,750	478,980	569,967	659,467	793,243	870,813	968,539	1,103,954	
Actual			36,812	112,713	191,807	292,793	381,222	465,484	552,135	638,965	757,281	-	-	-	
<b>Variance</b>											(35,962)				



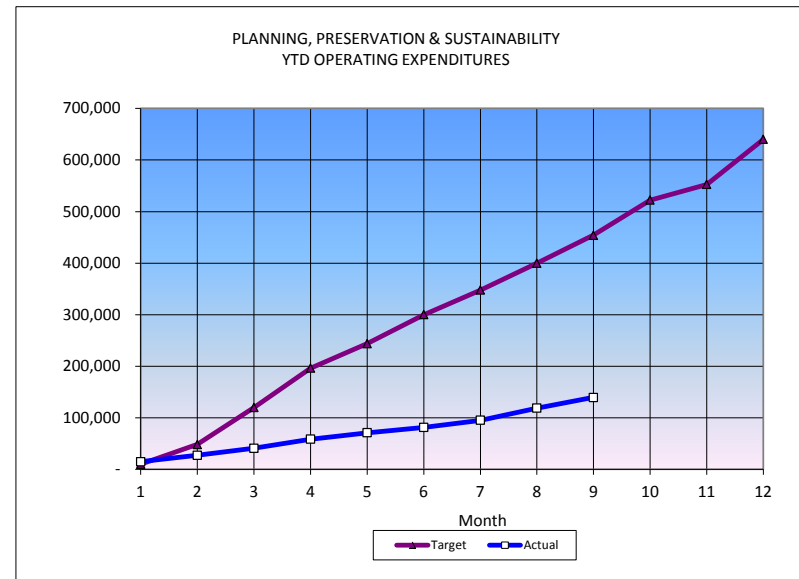
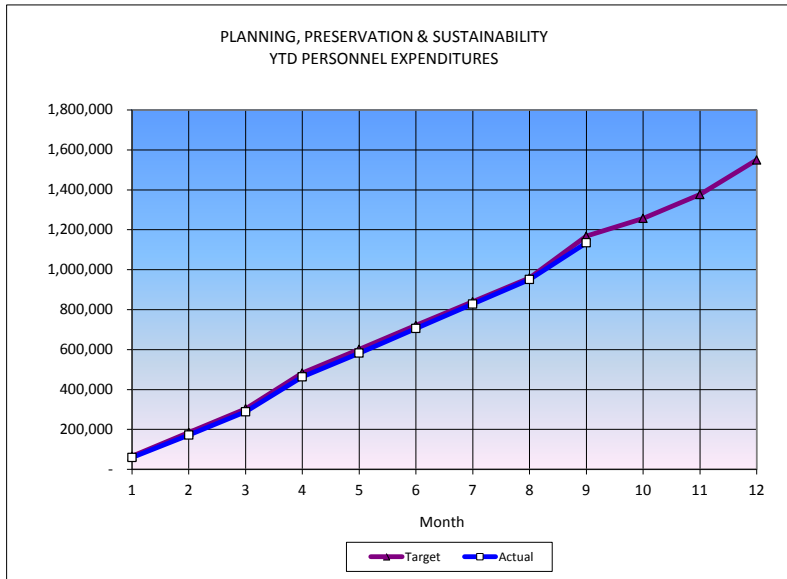
**PARKS**

	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
<b>Personnel Accounts</b>	5,729,939	5,177,691													
Target			219,056	617,340	1,015,624	1,613,050	2,011,334	2,409,618	2,807,902	3,206,186	3,903,182	4,201,895	4,600,179	5,177,691	
Actual			195,306	550,503	921,795	1,475,175	1,852,107	2,260,746	2,636,093	3,004,901	3,586,581				
<b>Operating Accounts</b>	7,650,037	7,756,192													
Target			38,675	538,266	1,167,939	1,922,261	2,529,865	3,104,154	3,890,356	4,469,941	5,063,185	5,708,875	6,299,621	7,756,192	
Actual			37,664	591,912	1,194,526	1,909,630	2,547,158	2,789,388	3,690,842	4,288,660	4,838,652				
<b>Capital Accounts</b>	32,500	36,004													
Target			-	-	-	12,602	12,602	18,002	18,002	18,002	27,003	27,003	36,004	36,004	
Actual			-	1,937	18,427	18,427	28,976	28,976	53,489	53,489	53,489				
<b>Total Accounts</b>	13,412,476	12,969,887													
Target			257,731	1,155,606	2,183,563	3,547,912	4,553,801	5,531,774	6,716,260	7,694,128	8,993,371	9,937,773	10,935,805	12,969,887	
Actual			232,970	1,144,352	2,134,748	3,403,233	4,428,241	5,079,110	6,380,424	7,347,051	8,478,723	-	-	-	
<b>Variance</b>											(514,648)				



**PLANNING, PRESERVATION AND SUSTAINABILITY**

	2016 Approved	2016 Working	Month													
			January	February	March	April	May	June	July	August	September	October	November	December		
<b>Personnel Accounts</b>	1,679,954	1,549,286														
Target			65,547	184,723	303,898	482,662	601,838	721,014	840,190	959,366	1,167,923	1,257,305	1,376,481	1,549,286		
Actual			59,652	171,851	288,302	463,783	582,850	705,927	828,405	951,057	1,134,945					
<b>Operating Accounts</b>	284,330	640,098														
Target			10,033	48,196	120,043	196,492	243,736	300,119	347,954	399,715	454,109	522,307	552,611	640,098		
Actual			14,884	27,181	40,738	58,525	71,074	81,589	95,228	118,791	139,450					
<b>Capital Accounts</b>	-	-														
Target			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual			-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Accounts</b>	1,964,284	2,189,384														
Target			75,579	232,918	423,941	679,154	845,574	1,021,133	1,188,144	1,359,081	1,622,032	1,779,612	1,929,092	2,189,384		
Actual			74,537	199,032	329,040	522,308	653,923	787,517	923,633	1,069,848	1,274,396					
<b>Variance</b>											(347,637)					

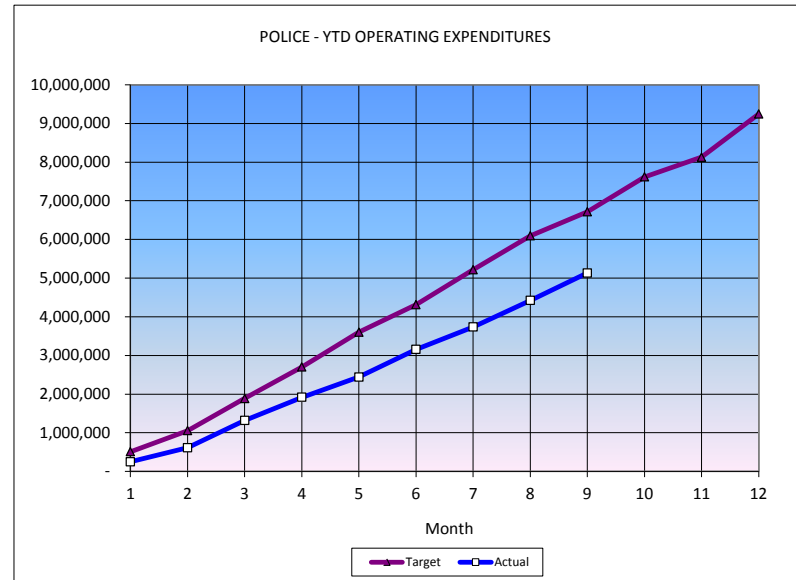
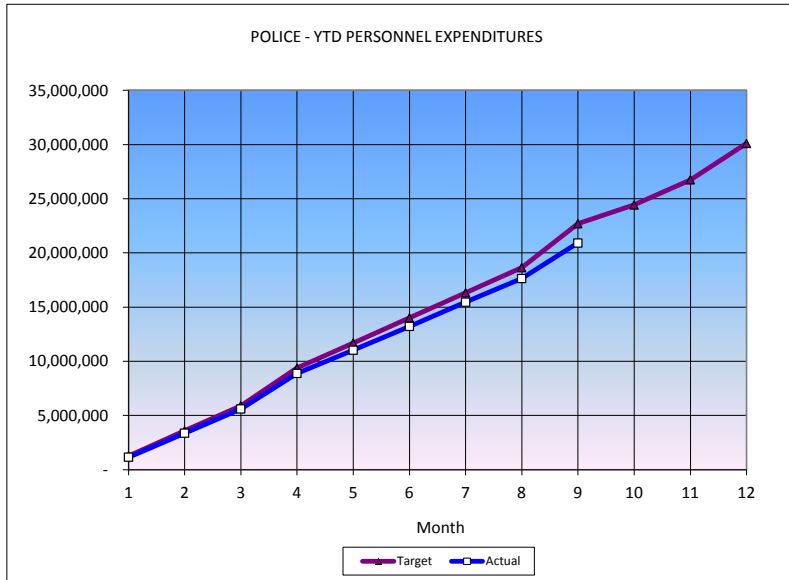


Budgeted Studies not completed yet.



**POLICE**

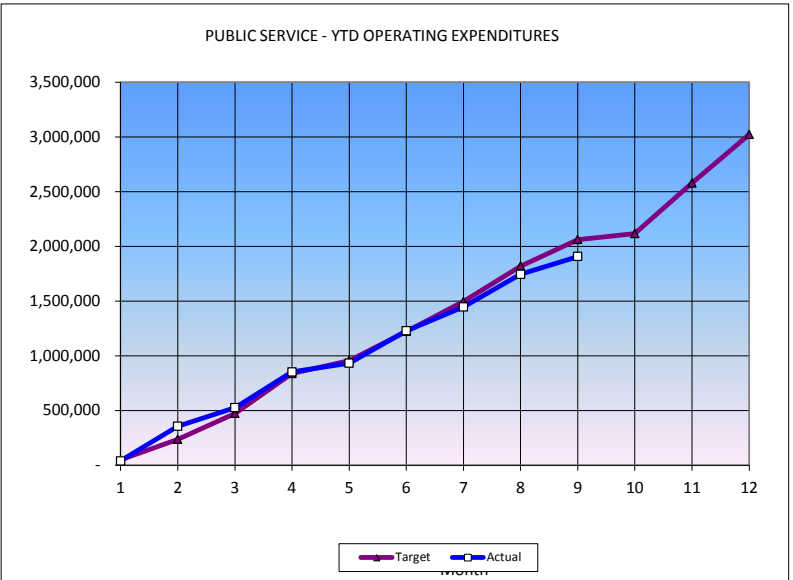
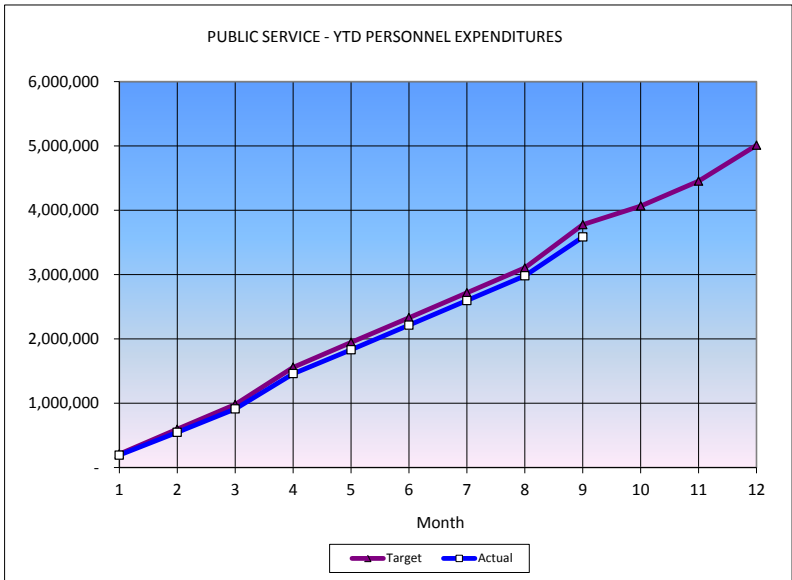
	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
<b>Personnel Accounts</b>	29,559,654	30,103,540													
Target			1,273,611	3,589,268	5,904,925	9,378,411	11,694,067	14,009,724	16,325,381	18,641,038	22,693,438	24,430,181	26,745,837	30,103,540	
Actual			1,156,132	3,372,006	5,613,662	8,880,928	11,030,292	13,232,779	15,455,095	17,641,732	20,914,587				
<b>Operating Accounts</b>	9,082,483	9,243,148													
Target			509,671	1,055,386	1,885,985	2,704,272	3,602,483	4,315,289	5,218,707	6,095,366	6,717,674	7,617,387	8,126,273	9,243,148	
Actual			248,272	615,003	1,318,777	1,918,164	2,441,863	3,158,447	3,735,632	4,423,802	5,130,363				
<b>Capital Accounts</b>	218,062	262,638													
Target			-	-	33,517	33,517	36,383	54,621	52,952	78,792	105,055	105,055	131,319	262,638	
Actual			-	-	-	-	47,275	78,480	73,305	80,960	80,960				
<b>Total Accounts</b>	38,860,199	39,609,326													
Target			1,783,282	4,644,654	7,824,427	12,116,199	15,332,934	18,379,634	21,597,041	24,815,196	29,516,167	32,152,623	35,003,429	39,609,326	
Actual			1,404,404	3,987,009	6,932,439	10,799,092	13,519,430	16,469,706	19,264,032	22,146,494	26,125,910	-	-	-	
<b>Variance</b>											(3,390,257)				



A large portion of the savings is due to lower than budgeted fuel prices. Both Police and City Fleet are included in this chart.

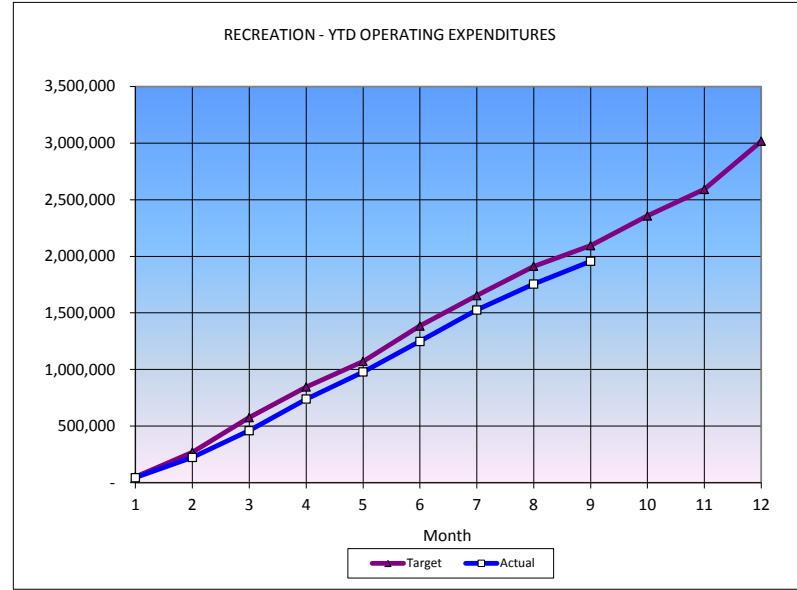
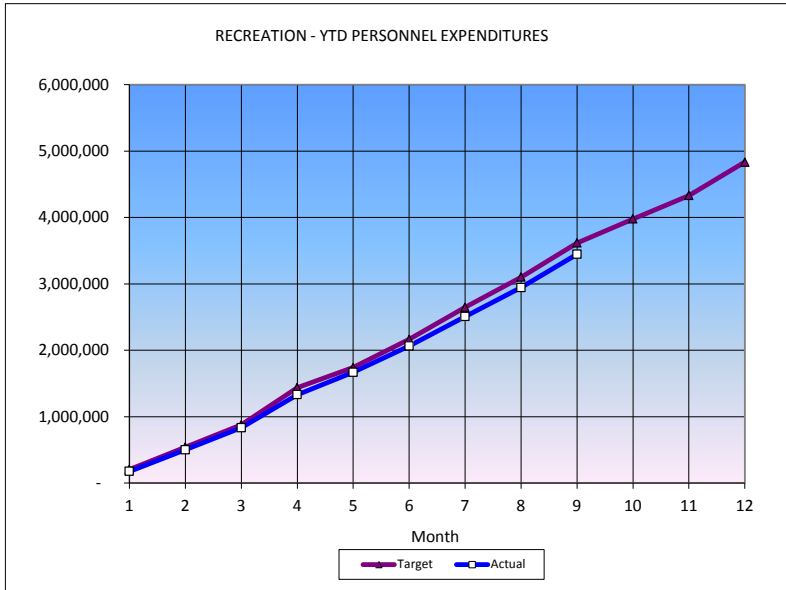
**PUBLIC SERVICE**

	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
<b>Personnel Accounts</b>	6,137,083	5,011,344													
Target			212,018	597,506	982,994	1,561,226	1,946,714	2,332,202	2,717,690	3,103,178	3,777,782	4,066,898	4,452,386	5,011,344	
Actual			194,455	548,691	912,458	1,461,279	1,833,610	2,213,459	2,597,573	2,981,922	3,585,480				
<b>Operating Accounts</b>	2,816,670	3,023,408													
Target			49,527	236,439	473,150	838,056	955,687	1,223,073	1,496,466	1,819,875	2,063,002	2,116,298	2,579,597	3,023,408	
Actual			39,249	356,238	525,125	852,616	933,094	1,228,356	1,446,457	1,744,370	1,907,721				
<b>Capital Accounts</b>	-	-													
Target			-	-	-	-	-	-	-	-	-	-	-	-	
Actual			-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Accounts</b>	8,953,753	8,034,752													
Target			261,545	833,945	1,456,144	2,399,282	2,902,402	3,555,275	4,214,157	4,923,053	5,840,784	6,183,196	7,031,984	8,034,752	
Actual			233,703	904,929	1,437,582	2,313,894	2,766,704	3,441,815	4,044,030	4,726,292	5,493,202				
<b>Variance</b>											(347,583)				



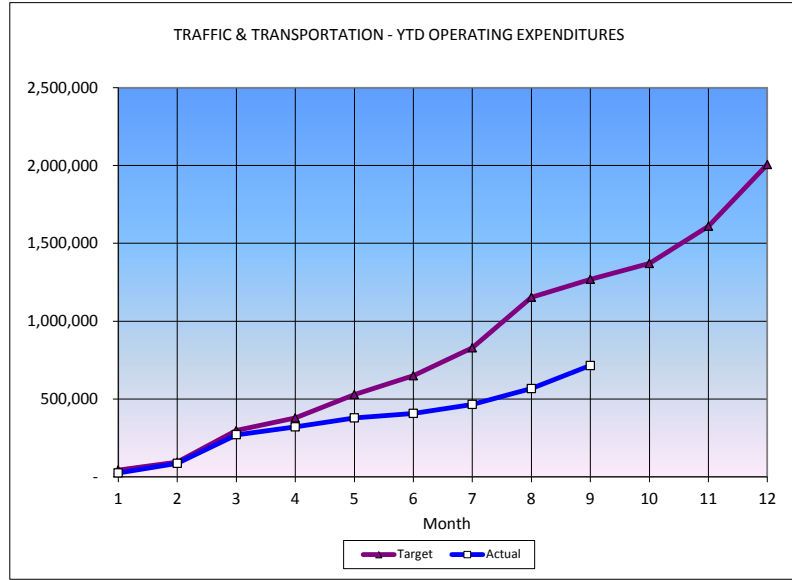
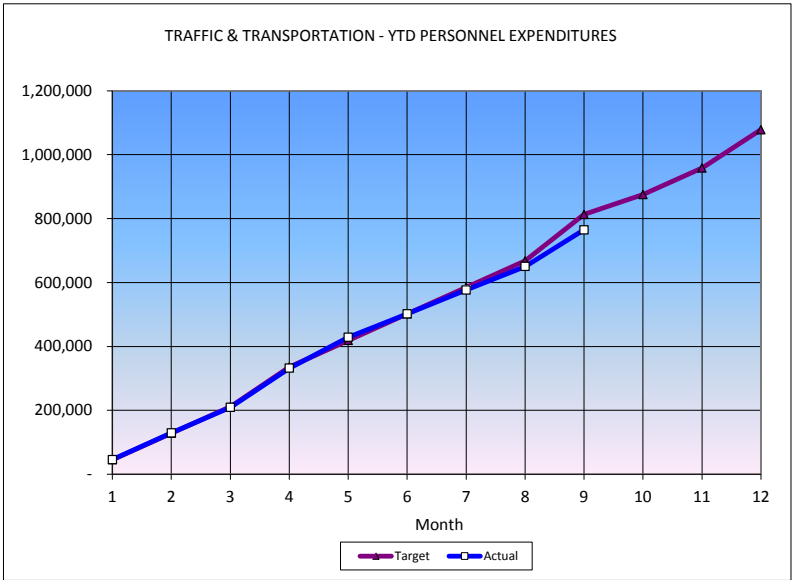
**RECREATION**

	2016 Approved	2016 Working	Month											
			January	February	March	April	May	June	July	August	September	October	November	December
<b>Personnel Accounts</b>	4,866,576	4,831,693												
Target			204,795	541,334	877,090	1,438,151	1,738,431	2,162,386	2,645,925	3,100,848	3,616,391	3,976,889	4,329,697	4,831,693
Actual			176,928	500,218	834,371	1,333,115	1,669,136	2,063,818	2,508,757	2,943,231	3,444,939			
<b>Operating Accounts</b>	2,937,267	3,016,876												
Target			52,359	269,906	576,188	845,382	1,072,100	1,384,390	1,653,371	1,911,189	2,093,886	2,356,355	2,591,135	3,016,876
Actual			44,846	223,358	460,775	738,499	978,930	1,248,421	1,525,559	1,754,795	1,955,459			
<b>Capital Accounts</b>	290,000	299,529												
Target			-	29,953	74,882	149,765	299,529	299,529	299,529	299,529	299,529	299,529	299,529	299,529
Actual			593	64,546	184,681	296,194	297,634	297,634	297,634	297,634	297,634			
<b>Total Accounts</b>	8,093,843	8,148,098												
Target			257,154	841,193	1,528,160	2,433,298	3,110,060	3,846,305	4,598,825	5,311,566	6,009,806	6,632,773	7,220,360	8,148,098
Actual			222,367	788,123	1,479,826	2,367,808	2,945,700	3,609,873	4,331,949	4,995,661	5,698,032	-	-	-
<b>Variance</b>											(311,774)			



**TRAFFIC & TRANSPORTATION**

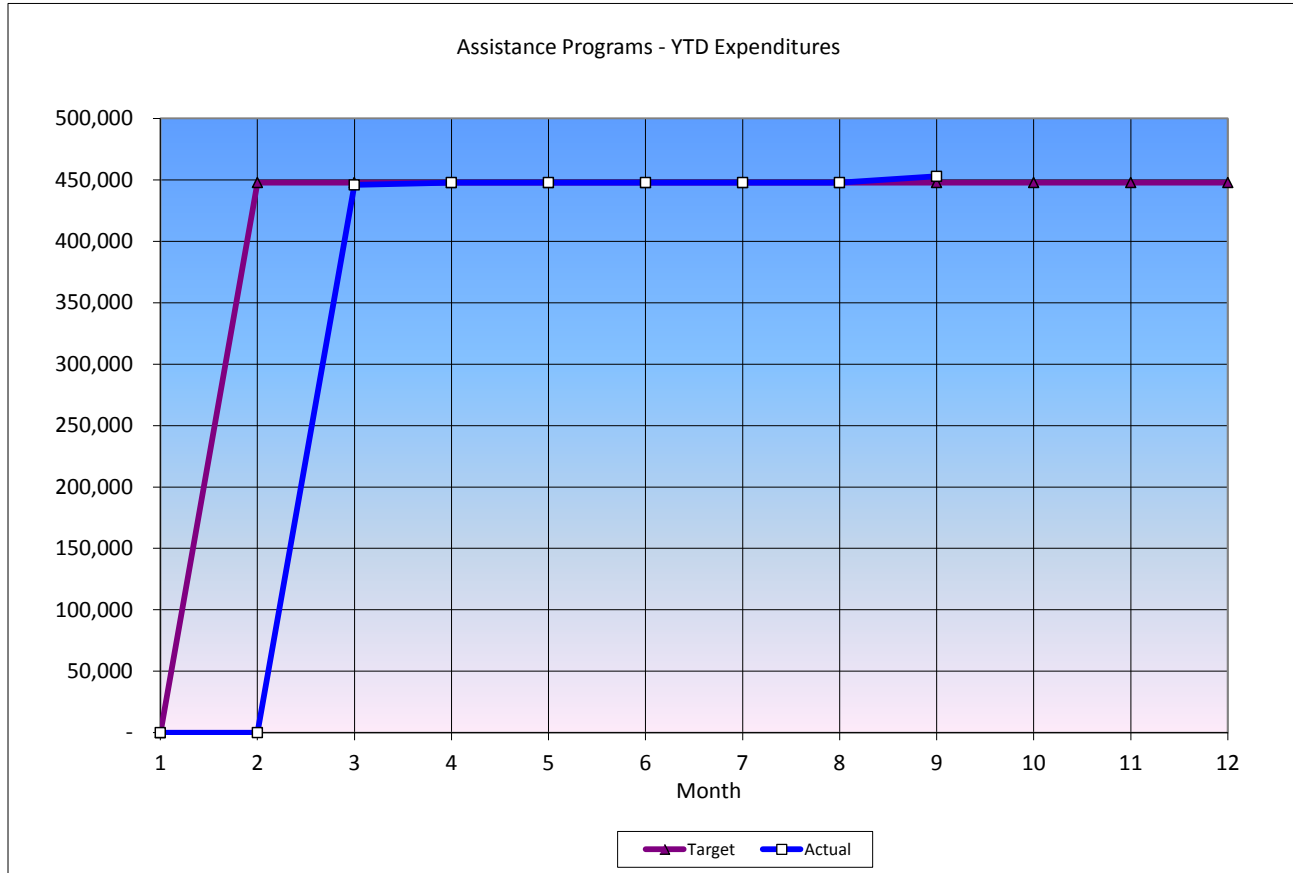
	2016 Approved	2016 Working	Month													
			January	February	March	April	May	June	July	August	September	October	November	December		
<b>Personnel Accounts</b>	1,160,940	1,078,299														
Target			45,620	128,566	211,512	335,932	418,878	501,824	584,770	667,716	812,872	875,081	958,027	1,078,299		
Actual			45,809	129,256	209,704	331,981	428,983	501,993	576,537	650,182	764,853					
<b>Operating Accounts</b>	1,900,165	2,006,620														
Target			42,340	93,910	296,980	377,646	528,142	649,141	827,731	1,153,806	1,268,184	1,370,321	1,610,312	2,006,620		
Actual			24,582	86,048	269,500	320,181	378,527	407,284	465,070	566,473	714,599					
<b>Capital Accounts</b>	-	-														
Target			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual			-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Accounts</b>	3,061,105	3,084,919														
Target			87,960	222,476	508,492	713,577	947,020	1,150,965	1,412,500	1,821,522	2,081,055	2,245,402	2,568,340	3,084,919		
Actual			70,391	215,305	479,204	652,162	807,510	909,277	1,041,606	1,216,655	1,479,453	-	-	-	-	-
<b>Variance</b>											(601,602)					



Parking Meter replacement purchase of \$342,000 delayed further into the year than expected.

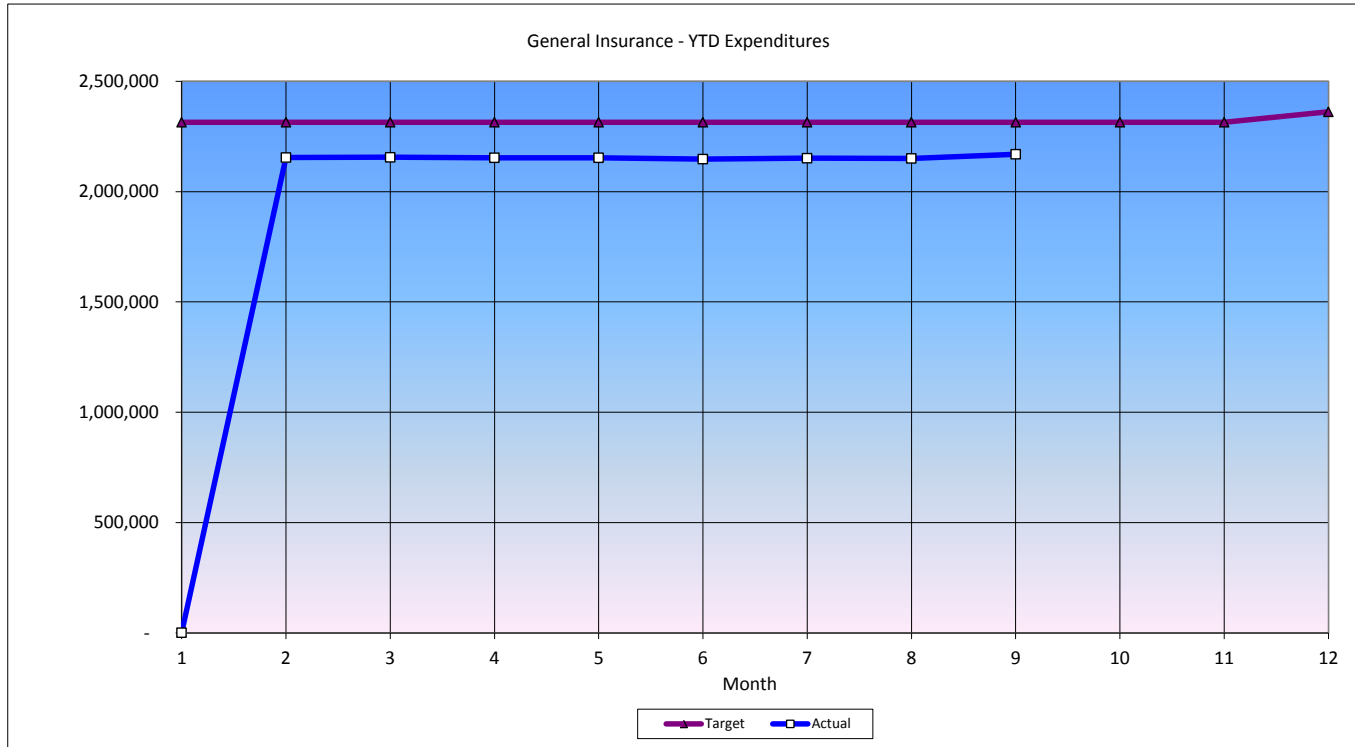
710000 - Assistance Programs

	2016 Approved	2016 Working	Month													
			January	February	March	April	May	June	July	August	September	October	November	December		
Operating Accounts	453,850	447,850														
Target			-	447,850	447,850	447,850	447,850	447,850	447,850	447,850	447,850	447,850	447,850	447,850	447,850	447,850
Actual			-	-	445,850	447,850	447,850	447,850	447,850	447,850	447,850	447,850	452,850	447,850	447,850	447,850
Variance													5,000			



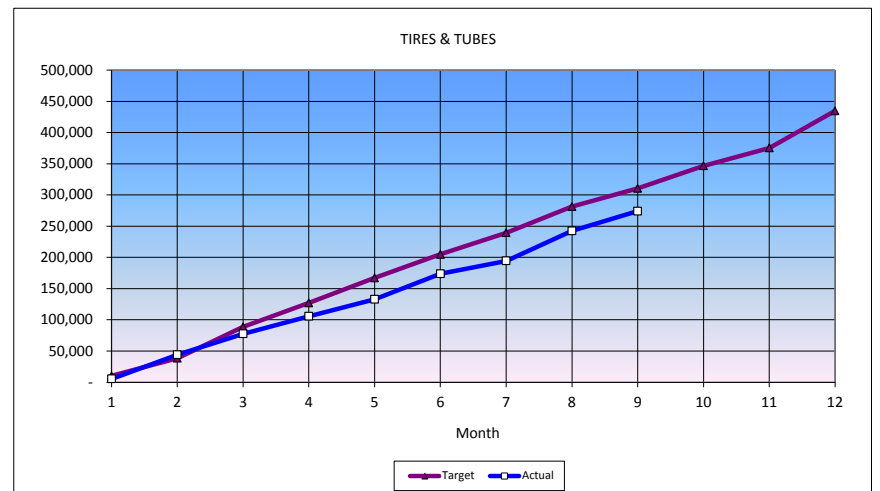
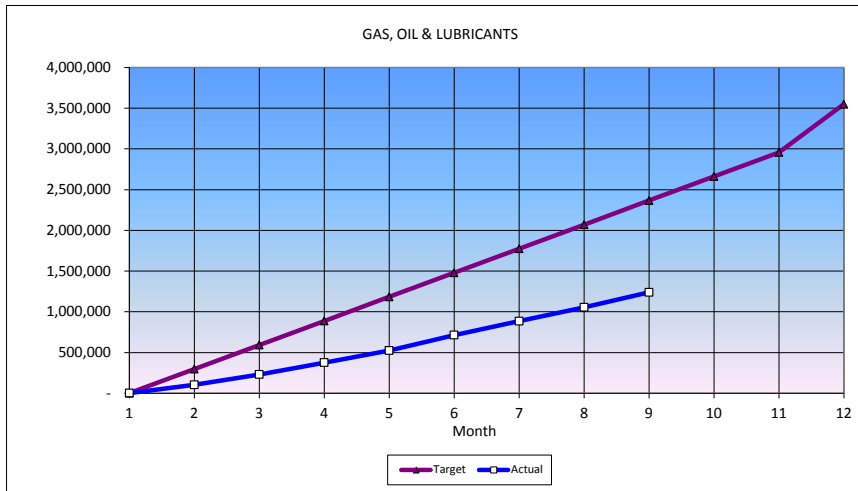
182000 - General Insurance

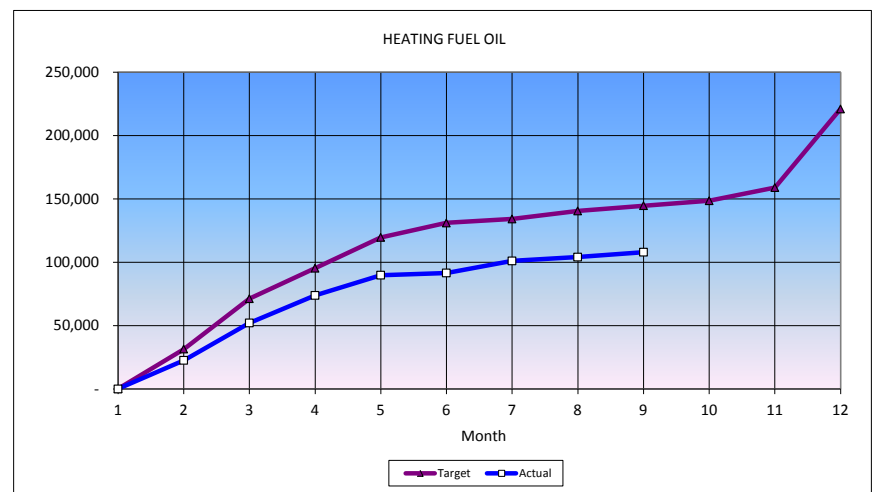
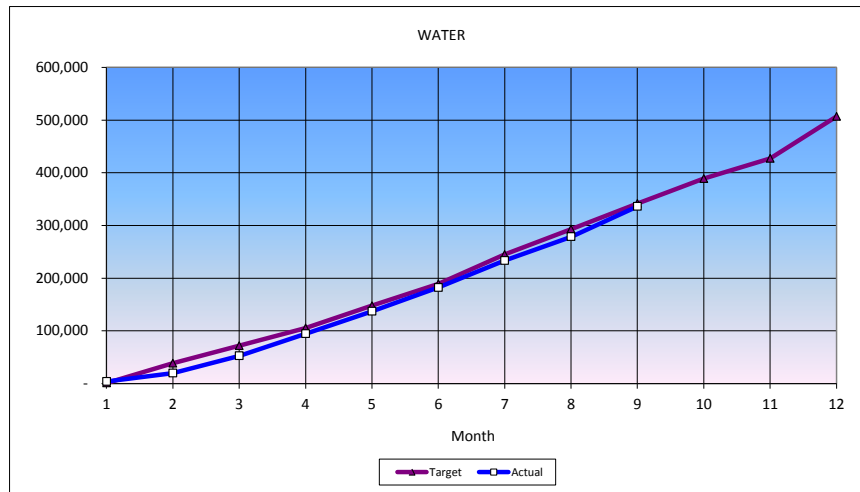
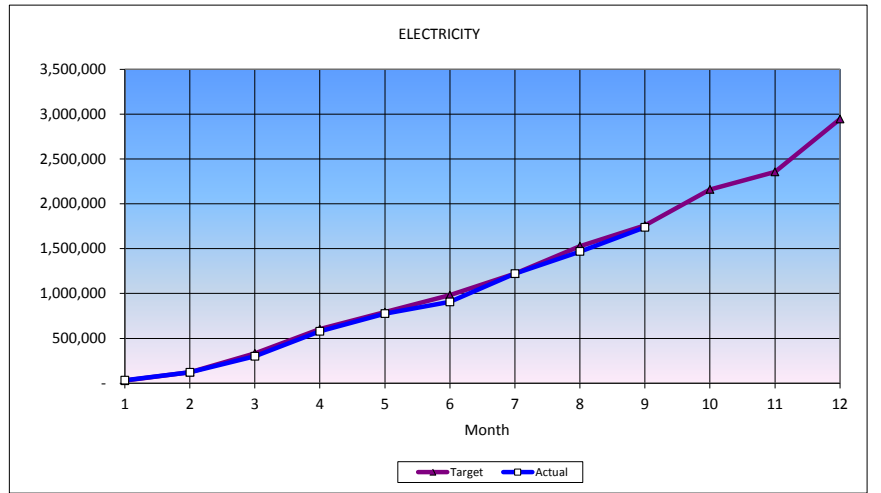
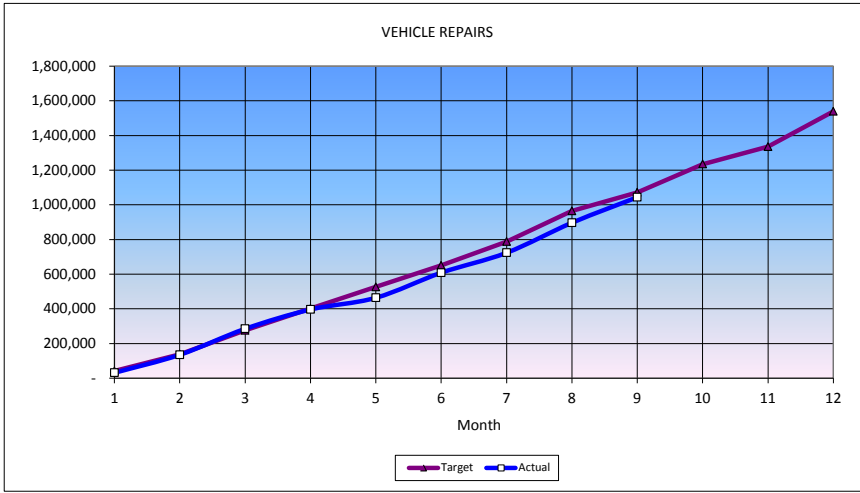
	2016 Approved	2016 Working	Month											
			January	February	March	April	May	June	July	August	September	October	November	December
Operating Accounts Target	2,361,853	2,361,853	2,314,616	2,314,616	2,314,616	2,314,616	2,314,616	2,314,616	2,314,616	2,314,616	2,314,616	2,314,616	2,314,616	2,361,853
Actual			1,028	2,154,873	2,155,831	2,153,036	2,153,146	2,147,389	2,151,539	2,150,044	2,169,344			
Variance											(145,272)			



GF AND EF MISCELLANEOUS

	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
<b>GAS, OIL &amp; LUBRICANTS - 52034</b>	<b>3,547,568</b>	<b>3,552,568</b>													
Target			-	295,631	591,261	886,892	1,182,523	1,478,153	1,773,784	2,069,415	2,365,045	2,660,676	2,956,307	3,547,568	
Actual			1,901	102,505	231,133	375,009	523,122	714,522	883,779	1,054,230	1,238,697				
Variance											(1,126,348)				
<b>TIRES &amp; TUBES - 52032</b>	<b>434,600</b>	<b>434,783</b>													
Target			10,255	38,456	88,671	127,108	167,038	204,850	239,364	281,313	310,546	346,590	375,488	434,600	
Actual			5,402	44,127	77,625	105,548	132,747	173,729	194,357	242,327	274,107				
Variance											(36,439)				
<b>VEHICLE REPAIRS - 52415</b>	<b>1,539,650</b>	<b>1,546,697</b>													
Target			40,820	138,519	275,682	401,912	526,305	650,556	788,440	965,127	1,072,726	1,234,942	1,335,166	1,539,650	
Actual			30,977	134,967	284,668	396,329	463,827	608,471	723,464	896,673	1,043,683				
Variance											(29,044)				
<b>ELECTRICITY - 52110</b>	<b>2,945,129</b>	<b>2,939,629</b>													
Target			27,895	122,223	332,407	602,731	792,109	980,814	1,222,005	1,527,558	1,758,827	2,159,885	2,356,414	2,945,129	
Actual			34,166	120,743	300,584	579,141	775,384	905,394	1,221,632	1,468,630	1,738,695				
Variance											(20,132)				
<b>WATER - 52100</b>	<b>506,879</b>	<b>506,879</b>													
Target			1,260	38,697	71,759	105,285	147,636	189,097	244,771	293,130	341,625	388,773	427,326	506,879	
Actual			3,973	20,086	52,878	94,691	137,163	182,232	233,355	278,693	336,163				
Variance											(5,462)				
<b>HEATING FUEL OIL - 52120</b>	<b>220,950</b>	<b>220,950</b>													
Target			102	31,488	71,300	95,242	119,584	131,061	134,120	140,553	144,663	148,601	158,853	220,950	
Actual			13	22,658	52,108	73,799	89,801	91,591	101,044	104,075	107,895				
Variance											(36,768)				

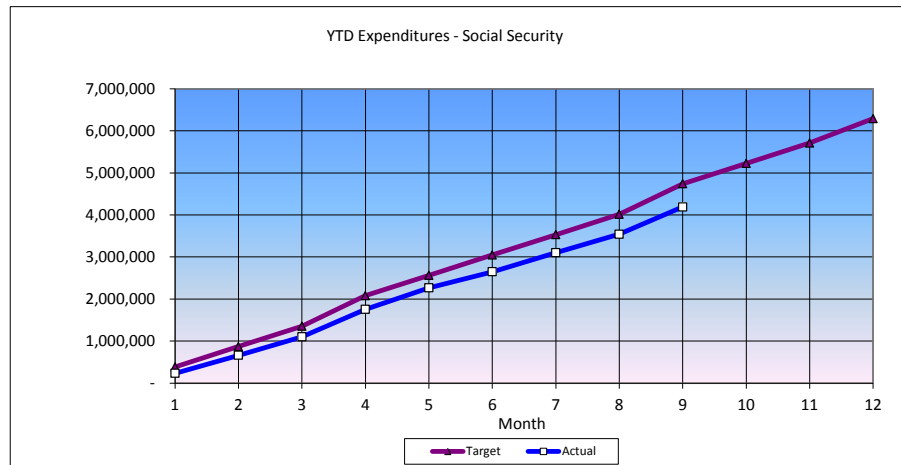
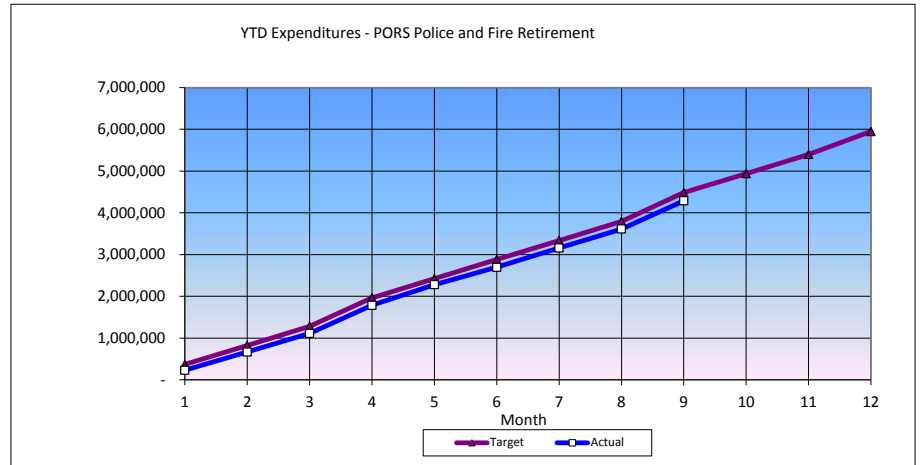
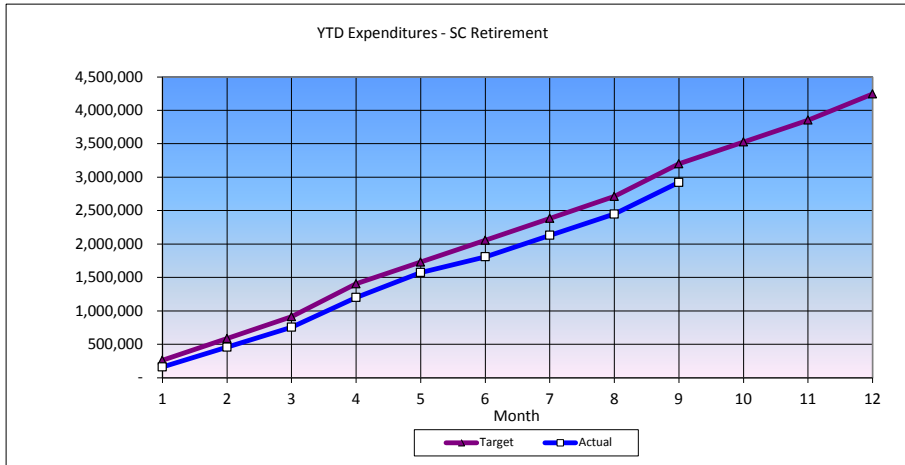






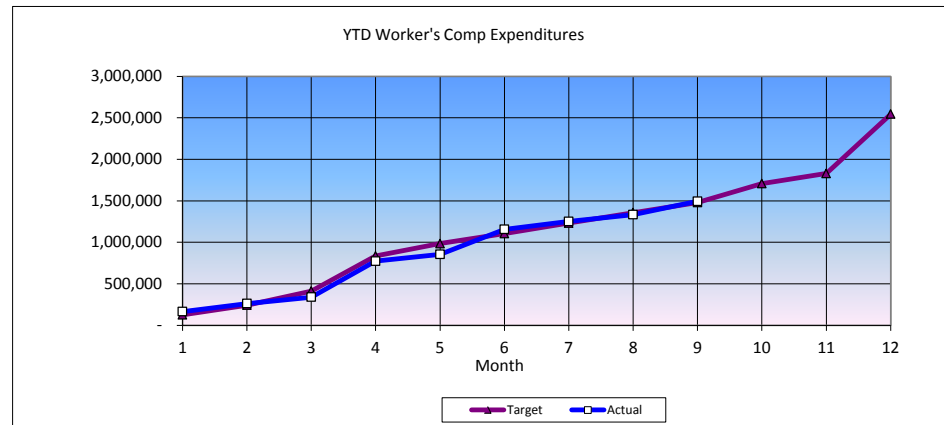
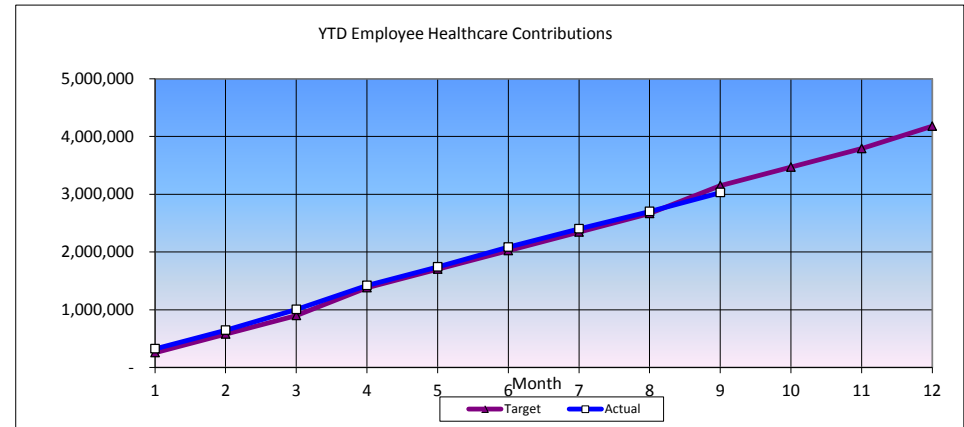
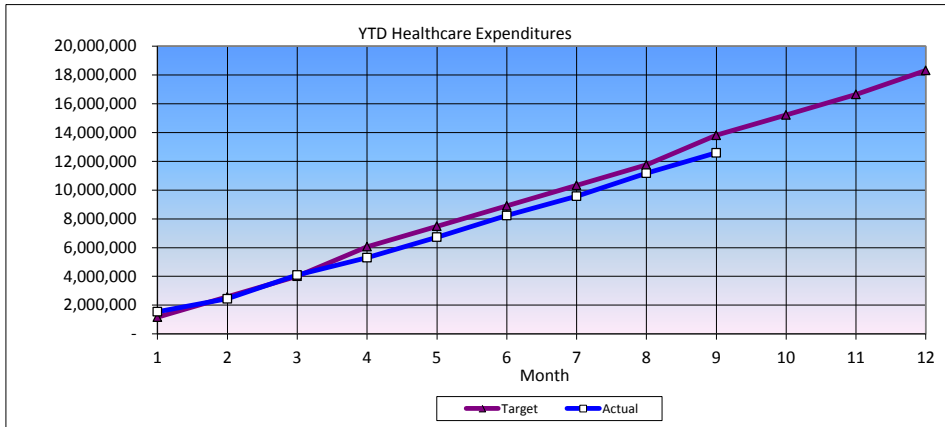
**Pensions**

	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
SC Retirement 51230	4,366,289	4,245,592													
Target			261,267	587,851	914,435	1,404,311	1,730,895	2,057,479	2,384,063	2,710,647	3,200,523	3,527,107	3,853,691	4,245,592	
Actual			161,717	457,367	755,543	1,201,254	1,574,459	1,808,921	2,131,091	2,447,949	2,921,492				
Variance											(279,031)				
SC Police and Fire Ret. 51235	5,932,886	5,943,973													
Target			365,783	823,012	1,280,240	1,966,083	2,423,312	2,880,541	3,337,769	3,794,998	4,480,841	4,938,070	5,395,299	5,943,973	
Actual			231,440	666,816	1,112,726	1,785,072	2,278,227	2,695,762	3,159,069	3,612,261	4,287,470				
Variance											(193,371)				
Social Security 51225	6,372,939	6,288,748													
Target			387,000	870,750	1,354,500	2,080,124	2,563,874	3,047,624	3,531,374	4,015,124	4,740,748	5,224,498	5,708,248	6,288,748	
Actual			235,444	663,648	1,101,482	1,755,252	2,265,333	2,647,914	3,100,927	3,541,260	4,188,926				
Variance											(551,822)				



**Employee Benefits**

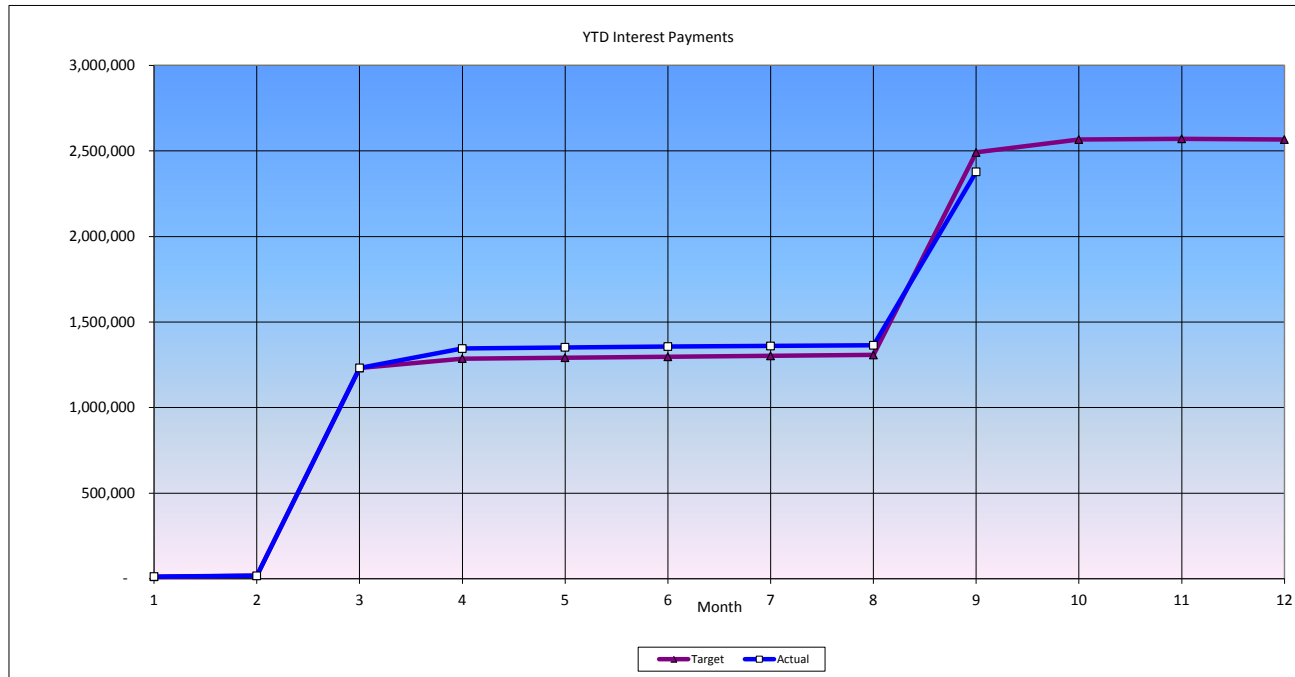
	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
<b>Healthcare - 51200</b>	<b>18,325,253</b>	<b>18,337,742</b>													
Target			1,165,211	2,586,055	4,006,900	6,066,827	7,487,671	8,908,515	10,329,360	11,750,204	13,810,131	15,230,975	16,651,819	18,325,253	
Actual			1,544,909	2,448,941	4,100,450	5,299,563	6,731,685	8,231,008	9,571,169	11,174,900	12,593,885				
Variance											(1,216,246)				
<b>Healthcare Contrib. - 51205</b>	<b>4,176,804</b>	<b>4,178,684</b>													
Target			257,034	578,327	899,619	1,381,558	1,702,851	2,024,143	2,345,436	2,666,729	3,148,668	3,469,960	3,791,253	4,176,804	
Actual			325,004	644,776	1,004,457	1,422,470	1,741,046	2,082,688	2,400,100	2,701,485	3,028,283				
Variance											(120,384)				
<b>Worker's Comp - 51250</b>	<b>2,545,273</b>	<b>2,546,720</b>													
Target			125,545	242,667	411,660	834,161	984,705	1,106,039	1,231,584	1,357,129	1,478,463	1,707,764	1,829,098	2,545,273	
Actual			165,141	262,123	339,006	772,509	854,263	1,154,951	1,250,617	1,332,125	1,494,038				
Variance														15,575	



Note: Budget numbers for Healthcare, Healthcare Contributions and Workers' Compensation on this page include all funds. Other Budget numbers in this report include only the General Fund and Enterprise Funds.

52832 - Interest

	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
Operating Accounts	2,567,030	2,567,030													
Target			11,358	17,768	1,231,882	1,286,628	1,292,104	1,297,434	1,302,618	1,307,655	2,491,437	2,566,701	2,571,297	2,567,030	
Actual			12,357	17,220	1,231,536	1,345,130	1,352,329	1,356,551	1,360,365	1,364,113	2,378,419				
Variance											(113,018)				



52834 - Principal Payments

	2016 Approved	2016 Working	Month												
			January	February	March	April	May	June	July	August	September	October	November	December	
Operating Accounts	11,749,570	11,749,570													
Target			205,365	313,656	3,697,925	6,285,349	6,393,287	6,501,394	6,609,668	6,718,109	9,148,151	11,613,125	11,722,073	11,749,570	
Actual			214,853	313,771	4,008,921	6,587,437	6,702,375	6,801,400	6,977,455	7,076,842	9,496,639				
Variance											348,488				

