

## **General Fund –December 31, 2015 Report (Cash Basis Information)**

### **Revenues:**

Total 2015 YTD actual General Fund revenues are \$19,932,739 compared with \$16,327,717 at December 2014, which is a total increase of 22%. A few items of note include:

- **Income taxes** – The 2015 YTD amount is \$9,433,948 and the 2014 YTD amount was \$6,977,782.
- **Admissions taxes** – The 2015 YTD amount is \$3,665,452 and the 2014 YTD amount was \$2,723,977.
- **Hotel/motel taxes** - The 2015 YTD amount is \$1,207,305 and the 2014 YTD amount was \$1,076,421.

### **Expenses:**

Total 2015 YTD actual General Fund expenses are up about 22% compared to actual amounts at December 2014. The majority of the increase is related to the transfer of Issue 8 funds dedicated to housing/blight, economic development programs, and infrastructure related items.

### **Cash Balance:**

The ending cash balance in the General Fund is \$4,170,024. 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):**

December 2015 - 225	November 2015 – 223	October 2015- 221	September 2015- 220	August 2015- 219	July 2015 - 217
June 2015 - 217	May 2015 - 215	April 2015 - 214	March 2015 - 214	February 2015 - 213	January 2015 – 212
January 2014 - 212	January 2013 - 213	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:**

The YTD budget amount is equal to the original approved budget plus all amendments. The final budget amendment was passed by the City Commission at the December 28, 2015, regular meeting to ensure that budgetary compliance was achieved.

To calculate the Monthly Budget Amount, we determined what percentage of revenue/expense by line item was received / expended just in the month of December compared with what was received / expended in total for the 2014 year. This percentage was then applied to the total 2015 budget amount to generate an estimated “Monthly Budget” amount.

**General Fund  
December 31, 2015**

	2015 Monthly Budget Amount	2015 Monthly Actual Amount	2015 YTD Budget	2015 YTD Actual	2014 YTD Actual	2013 YTD Actual	2012 YTD Actual	2011 YTD Actual
<b>Beginning Balance, 1/1/15</b>				<b>\$ 4,204,285</b>				
<b>Revenues</b>								
<b>General Revenues</b>								
Property Tax	1,120	1,202	1,500,000	1,518,046	1,509,386	1,503,217	1,582,278	1,637,431
Income Tax	813,056	809,968	9,433,948	9,433,948	6,977,782	7,034,691	6,801,241	6,440,977
Admissions Tax	128	148	3,665,452	3,665,452	2,723,977	2,858,730	2,576,829	2,630,873
Hotel/Motel Tax	17,575	2,076	1,207,305	1,207,305	1,076,421	1,181,880	1,068,106	1,135,673
Estate Tax	-	15,682	-	19,593	47,897	638,316	300,778	226,543
Local Government Funds	35,120	35,598	436,903	436,902	415,593	432,441	553,708	772,463
Other State Levied Monies	-	-	180,826	183,231	185,479	184,982	193,524	198,356
Cable Franchise Fees	-	-	390,000	393,920	385,715	379,408	368,089	340,423
Liquor/Beer Permits	0	-	67,739	67,738	68,525	65,311	63,620	60,610
State Patrol Fines	1,194	1,464	14,534	14,534	14,931	17,237	19,048	14,051
Unclaimed Funds	-	-	-	-	2,286	192	835	-
Public Vendor Licenses	-	-	2,300	2,950	2,300	1,850	1,600	1,000
Tax Abatement Monitoring Fees	-	-	4,000	6,915	4,403	4,199	1,877	5,826
Sale of Property	-	213	44,519	44,519	3,219	22,338	8,339	386,131
Interest	15,723	35,910	147,121	147,719	133,260	141,709	169,272	208,021
Rental Income	10,226	5,429	163,990	172,402	187,295	120,800	161,927	161,009
Donations	-	-	-	-	-	-	-	545
Refunds / Reimbursements	8,147	13,750	261,533	279,753	379,263	305,107	153,441	206,541
	902,287	921,440	17,520,170	17,594,929	14,117,732	14,892,408	14,024,511	14,426,474
<b>Division / Department Revenues</b>								
Police Department	20,166	35,969	310,095	311,384	263,670	308,697	308,986	293,436
Police/Fire Marine Patrol	15,928	66,613	81,138	81,138	82,904	79,175	82,273	68,629
Fire Department	1,592	403	416,193	420,668	418,370	167,894	170,572	161,426
Oakland Cemetery	6,532	5,975	87,449	108,100	90,254	96,550	74,340	90,515
Community Development/Jack St Pier	442	2,745	46,215	57,733	27,178	28,129	28,201	30,744
Building Division	42,401	27,073	194,405	195,325	217,028	294,185	188,287	205,897
Horticultural Services	6,454	6,923	72,110	73,542	74,822	77,095	72,426	105,298
City Manager/Finance/HR	-	438	2,339	3,478	3,556	4,200	2,807	4,121
Data Processing Center	2,299	29,870	84,939	100,524	103,114	77,039	59,398	84,832
Law Department	-	-	10,000	12,383	11,301	9,380	9,273	10,042
City Commission	-	-	-	-	74	484	875	914
Municipal Court	90,613	125,687	893,241	928,825	889,418	890,060	909,006	848,766
Building Maintenance	-	-	1,000	5,057	1,116	1,993	2,048	1,261
Engineering	215	1,019	6,378	10,154	8,892	12,949	11,339	16,167
Mechanic Department	1,798	2,749	19,225	29,500	18,289	26,088	19,674	18,644
	188,441	305,464	2,224,727	2,337,811	2,209,985	2,073,918	1,939,503	1,940,692
Total General Fund Revenues	1,090,728	1,226,904	19,744,897	19,932,739	16,327,717	16,966,326	15,964,014	16,367,165
<b>General Fund Expenses</b>								
Wages/Fringes	611,321	734,185	12,330,236	12,321,191	11,367,441	10,591,939	10,771,811	11,204,736
Travel & Training	6,118	3,632	58,213	44,599	29,242	45,543	37,533	20,016
Contractual Services	175,414	250,634	2,509,252	2,386,777	2,088,355	2,230,987	2,499,341	2,536,744
Supplies & Materials	15,288	24,180	528,634	501,677	451,811	528,860	482,979	486,802
Major Expendable	3,497	1,714	34,385	33,907	20,454	48,965	35,073	38,568
Transfers / Other	2,125,849	1,808,908	4,678,853	4,678,849	2,393,826	2,998,708	2,048,288	1,939,213
Total General Fund Expenses	2,937,487	2,823,253	20,139,573	19,967,000	16,351,129	16,445,002	15,875,025	16,226,079
Net Gain / (Loss)	(1,846,759)	(1,596,349)	(394,676)	(34,261)	(23,412)	521,324	88,989	141,086
<b>Ending Cash Balance, 12/31/15</b>				<b>\$ 4,170,024</b>				

**GENERAL FUND UNEXPENDED BALANCE**  
(does not include outstanding encumbrances at month end)

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
January	3,867,093	3,836,274	3,367,344	3,123,288	3,046,316	2,263,742	2,770,970	3,350,176	2,934,492	2,561,728	2,220,284
February	2,965,660	3,303,250	2,606,577	2,641,057	2,609,479	1,652,114	1,975,623	2,540,752	2,538,119	2,532,639	1,802,222
March	3,665,316	3,937,644	2,960,539	3,274,537	3,033,098	2,348,394	2,467,294	1,401,091	2,287,234	2,735,556	2,277,709
April	3,023,451	3,665,480	3,113,209	2,895,689	2,985,718	2,084,694	2,416,542	1,779,090	2,363,970	2,028,933	1,017,028
May	2,899,190	3,172,343	2,584,626	2,731,142	2,629,714	1,781,557	2,092,685	2,063,764	1,919,336	1,677,683	1,097,196
June	3,012,283	3,238,672	2,886,615	2,226,701	2,525,712	1,520,587	1,808,282	1,867,204	1,706,110	1,829,308	1,210,130
July	3,401,724	3,564,211	3,301,788	2,501,314	2,244,085	1,360,622	1,459,626	2,177,090	2,190,738	1,672,570	1,206,256
August	5,109,586	5,393,377	5,092,355	4,298,200	3,964,579	3,180,790	3,229,171	3,566,072	3,096,336	3,447,627	2,875,276
September	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799	4,457,984	3,703,882	4,061,722	3,759,664	3,797,828	3,676,007
October	6,193,657	5,301,930	5,965,413	4,922,533	4,923,072	4,243,543	3,475,800	3,808,542	3,660,189	3,948,687	3,400,799
November	5,766,373	5,137,943	5,622,682	4,247,075	4,812,198	4,541,618	4,099,607	3,789,060	3,983,889	4,236,630	3,580,247
December	<b>4,170,024</b>	4,204,284	4,227,678	3,706,372	3,617,383	3,476,296	2,847,621	3,690,562	3,673,269	3,268,960	3,152,526

**WATER FUND - 2012**

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	7,110,295	746,626	6,363,669
February	7,321,105	701,581	6,619,524
March	6,594,844	367,266	6,227,578
April	7,444,780	330,751	7,114,029
May	7,680,135	204,208	7,475,927
June	7,430,872	224,311	7,206,561
July	7,298,040	168,199	7,129,842
August	7,503,120	182,976	7,320,144
September	7,847,938	186,589	7,661,349
October	7,944,497	171,130	7,773,367
November	8,238,334	159,766	8,078,568
December	8,224,461	69,858	8,154,603

**SEWER FUND - 2012**

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	8,152,827	406,588	7,746,239
February	8,306,195	455,134	7,851,061
March	8,387,274	323,958	8,063,316
April	8,179,116	408,774	7,770,342
May	8,177,407	374,775	7,802,631
June	8,091,552	391,012	7,700,539
July	7,066,241	375,699	6,690,542
August	7,079,754	348,401	6,731,352
September	7,281,436	350,882	6,930,554
October	7,590,081	310,117	7,279,963
November	7,541,002	237,134	7,303,867
December	7,111,405	59,792	7,051,613

**WATER FUND - 2013**

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	7,081,017	284,935	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	<b>4,656,198</b>	<b>22,244</b>	<b>4,633,954</b>

**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	<b>2,437,511</b>	<b>6,980</b>	<b>2,430,531</b>

FULL-TIME EMPLOYEES

	Dec-15	Nov-15	Oct-15	Sep-15	Aug-15	Jul-15	Jun-15	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14
Police Patrol	47	47	46	46	44	44	45	45	45	45	45	45	46
Police Records	2	2	2	2	2	2	2	1	1	1	1	1	1
Fire	48	48	47	47	48	48	48	48	48	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	10	9	9	9	9	9	9	7	7	7	6	6	6
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	7	7	7	7
Customer Acct Office	3	3	2	3	3	3	3	3	3	3	3	3	3
BIWW	12	12	12	11	13	13	12	12	11	12	12	13	13
Water Distribution	10	10	10	10	10	10	10	10	9	9	9	9	9
Water Pollution Control Plant	16	16	17	17	17	16	16	17	17	17	17	17	15
Sewer Maintenance	10	10	10	9	9	9	9	9	9	9	9	9	9
Street Dept	11	11	11	11	10	10	10	10	11	11	11	11	11
City Manager	2	2	2	2	2	2	2	2	2	2	2	2	1
HR / IT	3	3	3	3	2	2	2	2	2	2	2	2	2
Finance / Tax	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
Commissioners / Clerk	1	1	1	1	1	1	1	1	1	1	1	1	1
Courts (not including Judge)	13	12	12	12	12	13	13	13	13	13	13	13	13
Building Maintenance/Pub Srv	4	4	4	4	4	3	3	3	3	3	3	2	2
Engineer	5	5	5	5	5	4	4	4	4	4	4	4	4
Traffic	2	2	2	2	2	2	2	2	2	2	2	2	2
Fleet Maintenance	4	4	4	4	4	4	4	4	4	4	4	4	4
	225	223	221	220	219	217	217	215	214	214	213	212	211