

## **General Fund –November 30, 2015 Report (Cash Basis Information)**

### **Revenues:**

Total 2015 YTD actual General Fund revenues are \$18,705,835 compared with \$15,446,002 at November 2014, which is a total increase of 21%. A few items of note include:

- **Income taxes** – The 2015 YTD amount is \$8,623,981 and the 2014 YTD amount was \$6,376,409.
- **Admissions taxes** – The 2015 YTD amount is \$3,665,304 and the 2014 YTD amount was \$2,723,882.
- **Hotel/motel taxes** - The 2015 YTD amount is \$1,205,229 and the 2014 YTD amount was \$1,060,752.

### **Expenses:**

Total 2015 YTD actual General Fund expenses are up about 18% compared to actual amounts at November 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 \$5,766,373. 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):**

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:**

To calculate the YTD budget amount, we determined what percentage of revenue/expense by line item was received / expended cumulatively through November 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 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 November 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  
November 30, 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
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**Beginning Balance, 1/1/15**

**\$ 4,204,285**

**Revenues**

**General Revenues**

Property Tax	-	966	1,498,880	1,516,843	1,508,259	1,503,180	1,582,278	1,637,431
Income Tax	680,904	649,657	8,447,315	8,623,981	6,376,409	6,394,778	6,264,151	5,755,442
Admissions Tax	382,611	361,301	3,764,869	3,665,304	2,723,882	2,858,673	2,576,795	2,630,691
Hotel/Motel Tax	65,840	83,384	1,133,260	1,205,229	1,060,752	1,177,785	1,065,265	1,121,143
Estate Tax	-	-	-	3,912	47,897	638,316	300,778	226,543
Local Government Funds	34,021	34,872	384,029	401,303	382,186	400,067	523,458	722,026
Other State Levied Monies	-	-	185,000	183,231	185,479	184,982	193,524	198,356
Cable Franchise Fees	97,483	103,178	390,000	393,920	385,715	379,408	368,089	246,940
Liquor/Beer Permits	-	-	75,000	67,738	68,525	65,311	63,620	60,610
State Patrol Fines	6,171	1,406	18,358	13,070	13,705	15,946	17,644	12,680
Unclaimed Funds	-	-	1,000	-	2,286	-	835	-
Public Vendor Licenses	-	250	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	-	941	45,000	44,306	3,219	19,892	3,134	386,131
Interest	25,911	912	120,572	111,809	119,018	118,441	153,287	194,316
Rental Income	4	7,500	150,023	166,972	175,616	115,547	155,677	173,645
Donations	-	-	-	-	-	-	-	485
Refunds / Reimbursements	6,863	18,397	213,147	266,003	367,449	296,004	144,445	185,543
	1,299,807	1,262,763	16,432,752	16,673,488	13,427,099	14,174,379	13,416,457	13,558,810

**Division / Department Revenues**

Police Department	26,033	19,381	294,515	275,414	246,523	287,318	279,709	256,226
Police/Fire Marine Patrol	49,915	8,500	60,277	14,525	66,629	31,750	62,710	26,600
Fire Department	5,588	1,200	423,375	420,265	416,770	162,069	169,732	160,599
Oakland Cemetery	7,556	12,535	83,278	102,125	83,513	89,560	69,302	85,025
Community Development/Jack St Pier	657	3,310	50,512	54,988	26,918	27,899	28,181	29,995
Building Division	15,101	15,515	195,473	168,252	169,692	269,530	168,907	178,212
Horticultural Services	6,958	6,430	68,287	66,619	68,125	68,886	65,700	50,863
City Manager/Finance/HR	3,669	591	6,000	3,040	3,556	4,200	2,803	4,121
Data Processing Center	1,702	2,912	77,834	70,654	100,323	73,063	49,597	63,056
Law Department	377	-	10,000	12,383	11,301	9,380	9,238	10,042
City Commission	-	-	-	-	74	484	820	794
Municipal Court	81,835	89,413	826,673	803,137	799,193	830,858	845,769	791,504
Building Maintenance	1,792	500	2,000	5,057	1,116	1,993	2,048	1,261
Engineering	1,316	1,225	11,595	9,135	8,592	12,499	10,663	15,665
Mechanic Department	-	4,457	18,129	26,751	16,578	24,273	19,377	18,438
	202,498	165,968	2,127,948	2,032,347	2,018,903	1,893,763	1,784,555	1,692,399

Total General Fund Revenues 1,502,305 1,428,731 18,560,700 18,705,835 15,446,002 16,068,142 15,201,012 15,251,209

**General Fund Expenses**

Wages/Fringes	1,202,450	1,103,845	12,045,194	11,587,006	10,803,855	9,873,915	10,411,687	10,118,270
Travel & Training	6,641	7,133	53,372	40,967	26,168	42,447	31,792	18,498
Contractual Services	123,656	146,541	1,975,700	2,136,143	1,942,365	2,112,960	2,326,499	2,374,078
Supplies & Materials	54,495	43,203	555,124	477,497	438,745	482,075	470,116	465,264
Major Expendable	4,057	864	31,890	32,194	18,356	36,972	31,432	34,895
Transfers / Other	291,482	554,430	3,716,361	2,869,941	1,306,267	1,603,462	1,299,794	904,302
Total General Fund Expenses	1,682,781	1,856,015	18,377,640	17,143,747	14,535,755	14,151,832	14,571,320	13,915,307

Net Gain / (Loss) (180,475) (427,284) 183,059 1,562,088 910,247 1,916,310 629,692 1,335,902

**Ending Cash Balance, 11/30/15**

**\$ 5,766,373**

**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	<b>5,766,373</b>	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		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	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	<b>4,712,122</b>	<b>129,996</b>	<b>4,582,126</b>
December			

**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	<b>2,702,944</b>	<b>274,065</b>	<b>2,428,879</b>
December			

FULL-TIME EMPLOYEES

	Nov-15	Oct-15	Sep-15	Aug-15	Jul-15	Jun-15	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14
Police Patrol	47	46	46	44	44	45	45	45	45	45	45	46	46
Police Records	2	2	2	2	2	2	1	1	1	1	1	1	1
Fire	48	47	47	48	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	9	9	9	9	9	9	7	7	7	6	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	7	7	7	7	7
Customer Acct Office	3	2	3	3	3	3	3	3	3	3	3	3	3
BIWW	12	12	11	13	13	12	12	11	12	12	13	13	13
Water Distribution	10	10	10	10	10	10	10	9	9	9	9	9	9
Water Pollution Control Plant	16	17	17	17	16	16	17	17	17	17	16	15	15
Sewer Maintenance	10	10	9	9	9	9	9	9	9	9	9	9	9
Street Dept	11	11	11	10	10	10	10	11	11	11	11	11	11
City Manager	2	2	2	2	2	2	2	2	2	2	2	1	1
HR / IT	3	3	3	2	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)	12	12	12	12	13	13	13	13	13	13	13	13	13
Building Maintenance/Pub Srv	4	4	4	4	3	3	3	3	3	3	2	2	2
Engineer	5	5	5	5	4	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
	223	221	220	219	217	217	215	214	214	213	212	211	211