

General Fund –October 31, 2015 Report (Cash Basis Information)

Revenues:

Total 2015 YTD actual General Fund revenues are \$17,277,103, compared with \$14,189,135 at October 2014, which is a total increase of 22%. A few items of note include:

- **Income taxes** – The 2015 YTD amount is \$7,974,323 and the 2014 YTD amount was \$5,862,432.
- **Admissions taxes** – The 2015 YTD amount is \$3,304,003 and the 2014 YTD amount was \$2,447,062.
- **Hotel/motel taxes** - The 2015 YTD amount is \$1,121,845 and the 2014 YTD amount was \$999,125.

Expenses:

Total 2015 YTD actual General Fund expenses are up about 17% compared to actual amounts at October 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 \$6,193,657. 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):

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 October 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 October 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
October 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
Beginning Balance, 1/1/15				\$ 4,204,285				
Revenues								
General Revenues								
Property Tax	5,515	-	1,498,880	1,515,877	1,508,259	1,503,180	1,582,278	1,637,431
Income Tax	829,870	1,034,789	7,766,411	7,974,323	5,862,432	5,856,597	5,717,612	5,287,437
Admissions Tax	265,656	324,003	3,382,257	3,304,003	2,447,062	2,596,782	2,337,586	2,328,115
Hotel/Motel Tax	59,424	95,896	1,067,420	1,121,845	999,125	1,112,714	1,000,182	1,045,160
Estate Tax	-	-	-	3,912	47,897	637,079	300,778	226,519
Local Government Funds	32,000	34,730	314,008	366,431	312,501	359,369	490,671	667,784
Other State Levied Monies	-	-	185,000	183,231	185,479	184,982	193,524	198,356
Cable Franchise Fees	-	-	292,517	290,743	289,304	282,263	272,177	246,940
Liquor/Beer Permits	7,362	5,073	75,000	67,738	68,525	65,311	63,620	60,610
State Patrol Fines	-	1,415	12,187	11,665	9,098	14,519	15,686	11,676
Unclaimed Funds	-	-	1,000	-	2,286	-	835	-
Public Vendor Licenses	-	-	2,300	2,700	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	-	-	45,000	43,365	3,219	17,647	3,134	386,131
Interest	5,852	5,222	94,661	110,897	93,441	97,490	138,812	184,093
Rental Income	105,000	106,374	150,018	159,472	175,611	109,297	150,510	173,645
Donations	-	-	-	-	-	-	-	445
Refunds / Reimbursements	80,828	19,800	206,284	247,606	355,617	282,738	131,014	176,088
	1,391,507	1,627,303	15,096,945	15,410,725	12,366,560	13,126,016	12,401,895	12,637,257
Division / Department Revenues								
Police Department	24,784	21,622	268,482	256,033	224,732	270,398	268,823	235,592
Police/Fire Marine Patrol	-	-	10,362	6,025	11,454	11,775	13,400	2,200
Fire Department	2,603	972	417,786	419,065	411,269	162,069	169,732	159,259
Oakland Cemetery	10,143	6,856	75,722	89,591	75,935	82,994	65,512	81,576
Community Development/Jack St Pier	1,726	3,850	49,855	51,678	26,568	27,409	27,126	29,220
Building Division	18,809	14,078	180,372	152,737	156,583	199,823	144,397	165,921
Horticultural Services	7,224	8,130	61,329	60,189	61,184	63,254	59,489	46,686
City Manager/Finance/HR	-	-	2,331	2,449	1,381	2,698	1,977	683
Data Processing Center	14,552	2,254	76,133	67,742	98,130	66,080	46,259	59,134
Law Department	-	72	9,623	12,383	10,876	9,380	9,238	10,039
City Commission	-	-	-	-	74	484	764	714
Municipal Court	81,740	70,467	744,838	713,725	720,078	765,424	750,305	730,289
Building Maintenance	-	3,900	208	4,557	116	1,651	2,048	261
Engineering	1,269	945	10,279	7,911	7,617	11,939	7,898	15,111
Mechanic Department	3,690	1,442	18,129	22,294	16,578	23,403	16,054	17,585
	166,539	134,589	1,925,450	1,866,378	1,822,575	1,698,782	1,583,022	1,554,270
Total General Fund Revenues	1,558,046	1,761,893	17,022,395	17,277,103	14,189,135	14,824,798	13,984,917	14,191,527
General Fund Expenses								
Wages/Fringes	1,496,735	1,466,495	10,842,744	10,483,161	9,725,326	8,607,187	9,109,337	9,241,548
Travel & Training	16,261	6,812	46,731	33,834	22,912	39,074	27,699	14,590
Contractual Services	179,031	136,759	1,852,044	1,989,602	1,820,795	1,982,777	2,164,486	2,177,257
Supplies & Materials	67,480	46,429	500,629	434,294	395,675	430,190	430,097	393,396
Major Expendable	3,467	1,848	27,833	31,330	16,020	36,319	30,485	27,695
Transfers / Other	233,223	189,968	2,364,957	2,315,511	1,134,173	1,470,211	917,663	890,265
Total General Fund Expenses	1,996,197	1,848,311	15,634,938	15,287,732	13,114,901	12,565,757	12,679,767	12,744,751
Net Gain / (Loss)	(438,150)	(86,419)	1,387,457	1,989,372	1,074,234	2,259,041	1,305,150	1,446,776

Ending Cash Balance, 10/31/15

\$ 6,193,657

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		5,137,943	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			
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			
December			

FULL-TIME EMPLOYEES

	Oct-15	Sep-15	Aug-15	Jul-15	Jun-15	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14
Police Patrol	46	46	44	44	45	45	45	45	45	45	46	46	45
Police Records	2	2	2	2	2	1	1	1	1	1	1	1	1
Fire	47	47	48	48	48	48	48	48	48	48	48	48	49
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	7	7	7	6	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	7	7	7	7	7	7
Customer Acct Office	2	3	3	3	3	3	3	3	3	3	3	3	3
BIWW	12	11	13	13	12	12	11	12	12	13	13	13	13
Water Distribution	10	10	10	10	10	10	9	9	9	9	9	9	9
Water Pollution Control Plant	17	17	17	16	16	17	17	17	17	16	15	15	15
Sewer Maintenance	10	9	9	9	9	9	9	9	9	9	9	9	9
Street Dept	11	11	10	10	10	10	11	11	11	11	11	11	11
City Manager	2	2	2	2	2	2	2	2	2	2	1	1	1
HR / IT	3	3	2	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	13	13	13	13	13	13	13	13	13	13
Building Maintenance/Pub Srv	4	4	4	3	3	3	3	3	3	2	2	2	2
Engineer	5	5	5	4	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
	221	220	219	217	217	215	214	214	213	212	211	211	211