

General Fund –September 30, 2015 Report (Cash Basis Information)

Revenues:

Total 2015 YTD actual General Fund revenues are \$15,515,211, compared with \$12,909,209 at September 2014, which is a total increase of 20%. A few items of note include:

- **Income taxes** – The 2015 YTD amount is \$6,939,535 and the 2014 YTD amount was \$5,236,009.
- **Admissions taxes** – The 2015 YTD amount is \$2,979,999 and the 2014 YTD amount was \$2,254,860.
- **Hotel/motel taxes** - The 2015 YTD amount is \$1,025,949 and the 2014 YTD amount was \$943,503.

Expenses:

Total 2015 YTD actual General Fund expenses are up about 18% compared to actual amounts at September 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 \$6,280,075. 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):

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 September 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 September 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
September 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	1,016	1,720	1,493,365	1,515,877	1,502,710	1,503,180	1,582,278	1,637,431
Income Tax	430,915	713,669	6,936,541	6,939,535	5,236,009	5,282,591	5,173,443	4,843,985
Admissions Tax	851,086	803,960	3,116,601	2,979,999	2,254,860	2,397,916	2,189,189	2,100,942
Hotel/Motel Tax	631,089	620,090	1,007,996	1,025,949	943,503	1,051,329	944,398	947,604
Estate Tax	-	-	-	3,912	47,897	414,558	300,778	226,519
Local Government Funds	32,978	34,689	308,811	331,701	307,330	329,048	455,207	609,527
Other State Levied Monies	-	91,159	93,290	183,231	93,532	93,152	193,524	198,356
Cable Franchise Fees	-	-	292,517	290,743	289,304	282,263	272,177	246,940
Liquor/Beer Permits	-	-	67,638	62,665	61,799	61,893	59,597	55,317
State Patrol Fines	-	1,127	12,187	10,250	9,098	12,950	13,741	10,558
Unclaimed Funds	-	-	1,000	-	2,286	-	835	-
Public Vendor Licenses	-	250	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	28,329	-	45,000	43,365	3,219	17,605	1,818	386,131
Interest	5,583	8,289	88,809	105,675	87,665	90,920	112,700	160,359
Rental Income	26,376	12,930	157,588	53,098	184,472	109,297	145,268	173,624
Donations	-	-	-	-	-	-	-	405
Refunds / Reimbursements	9,370	13,332	125,456	227,806	216,276	263,136	126,987	160,102
	2,016,741	2,301,214	13,753,101	13,783,422	11,246,661	11,915,886	11,575,415	11,764,626

Division / Department Revenues

Police Department	16,705	29,694	243,698	234,411	203,987	251,914	253,359	217,596
Police/Fire Marine Patrol	-	-	10,362	6,025	11,454	11,775	13,400	2,175
Fire Department	842	250	415,184	418,093	408,707	161,269	168,098	159,159
Oakland Cemetery	11,120	8,254	65,579	82,734	65,764	78,557	56,591	73,088
Community Development/Jack St Pier	4,963	5,416	48,129	47,828	25,648	26,304	17,119	28,716
Building Division	32,537	13,909	161,564	138,659	140,255	183,871	129,994	150,774
Horticultural Services	7,072	7,373	54,105	52,059	53,977	56,269	50,775	41,805
City Manager/Finance/HR	169	478	2,331	2,449	1,381	2,698	1,977	121
Data Processing Center	1,796	15,606	61,581	65,488	79,374	62,123	41,718	52,048
Law Department	-	9,238	9,623	12,311	10,876	9,288	9,238	9,939
City Commission	-	-	-	-	74	484	709	634
Municipal Court	67,646	76,165	663,098	643,257	641,056	672,546	676,059	647,143
Building Maintenance	208	163	208	657	116	-	750	261
Engineering	1,370	635	9,011	6,965	6,677	10,164	7,698	14,481
Mechanic Department	3,598	1,765	14,439	20,851	13,204	20,669	16,054	12,052
	148,027	168,944	1,758,911	1,731,789	1,662,548	1,547,932	1,443,538	1,409,992

Total General Fund Revenues 2,164,768 2,470,158 15,512,012 15,515,211 12,909,209 13,463,818 13,018,953 13,174,619

General Fund Expenses

Wages/Fringes	913,176	917,287	9,346,009	9,016,666	8,382,839	7,817,720	8,258,203	8,288,692
Travel & Training	5,784	6,732	30,470	27,023	14,940	27,639	24,355	13,439
Contractual Services	107,155	176,252	1,673,013	1,852,843	1,644,785	1,812,926	2,008,767	2,012,869
Supplies & Materials	17,804	39,776	433,148.81	387,865	342,341	389,958	368,583	344,028
Major Expendable	-	1,309	24,366	29,482	14,025	28,373	25,758	23,910
Transfers / Other	235,845	158,313	2,364,957	2,125,542	996,476	1,376,709	894,006	881,178
Total General Fund Expenses	1,279,764	1,299,669	13,871,964	13,439,420	11,395,406	11,453,326	11,579,672	11,564,116

Net Gain / (Loss) 885,004 1,170,489 1,640,048 2,075,791 1,513,803 2,010,492 1,439,280 1,610,503

Ending Cash Balance, 9/30/15

\$ 6,280,075

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		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	5,622,882	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	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			
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			
November			
December			

FULL-TIME EMPLOYEES

	Sep-15	Aug-15	Jul-15	Jun-15	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14	Sep-14
Police Patrol	46	44	44	45	45	45	45	45	45	46	46	45	45
Police Records	2	2	2	2	1	1	1	1	1	1	1	1	1
Fire	47	48	48	48	48	48	48	48	48	48	48	49	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	7	7	7	6	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	7	7	7	7	7	7	7
Customer Acct Office	3	3	3	3	3	3	3	3	3	3	3	3	3
BIWW	11	13	13	12	12	11	12	12	13	13	13	13	12
Water Distribution	10	10	10	10	10	9	9	9	9	9	9	9	9
Water Pollution Control Plant	17	17	16	16	17	17	17	17	16	15	15	15	15
Sewer Maintenance	9	9	9	9	9	9	9	9	9	9	9	9	9
Street Dept	11	10	10	10	10	11	11	11	11	11	11	11	11
City Manager	2	2	2	2	2	2	2	2	2	1	1	1	1
HR / IT	3	2	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	13	13	13	13	13	13	13	13	13	13	13
Building Maintenance/Pub Srv	4	4	3	3	3	3	3	3	2	2	2	2	2
Engineer	5	5	4	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
	220	219	217	217	215	214	214	213	212	211	211	211	210