

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

Revenues:

Total 2015 YTD actual General Fund revenues are \$4,623,520, compared with \$4,297,823 at April 2014, which is a total increase of 7.6%. A few items of note include:

- **Income taxes** – The 2015 YTD amount is \$2,404,235 and the 2014 YTD amount was \$2,125,576.
- **Admissions taxes** – The 2015 YTD amount is \$17,106 and the 2014 YTD amount was \$12,497.
- **Hotel/motel taxes** - The 2015 YTD amount is \$40,901 and the 2014 YTD amount was \$43,034.

Expenses:

Total 2015 YTD actual General Fund expenses are up about 19% compared to actual amounts at April 2014. The majority of the increase is related to the transfer of Issue 8 funds dedicated to housing/blight, economic development programs, and infrastructure.

Cash Balance:

The ending cash balance in the General Fund is \$3,023,451. 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):

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 April 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 April 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
April 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
Beginning Balance, 1/1/15				\$ 4,204,285				
Revenues								
General Revenues								
Property Tax	1,301	2,454	806,686	813,359	811,734	798,795	846,181	836,562
Income Tax	667,668	622,655	2,815,912	2,404,235	2,125,576	1,908,344	1,972,696	1,959,319
Admissions Tax	7,070	6,170	17,273	17,106	12,497	15,558	13,039	13,649
Hotel/Motel Tax	15,845	11,225	45,975	40,901	43,034	49,467	32,819	37,428
Estate Tax	-	-	-	-	45,253	414,558	97,072	179,077
Local Government Funds	28,142	30,817	130,422	138,838	129,796	140,453	219,003	265,343
Other State Levied Monies	-	90,676	1,591	92,073	1,595	93,152	1,350	96,139
Cable Franchise Fees	-	-	95,616	95,937	94,566	94,907	89,140	79,417
Liquor/Beer Permits	-	-	870	280	795	57,604	44,734	50,450
State Patrol Fines	1,937	952	6,433	3,670	4,802	5,238	5,782	5,321
Unclaimed Funds	-	-	991	-	2,266	-	835	-
Public Vendor Licenses	500	-	500	-	500	850	250	500
Tax Abatement Monitoring Fees	-	5,415	-	6,915	-	-	277	1,500
Sale of Property	-	606	-	42,346	-	5,412	-	7,775
Interest	6,451	129	29,948	38,544	29,562	28,641	54,417	57,671
Rental Income	1,249	1,000	29,774	16,277	34,853	7,939	19,821	17,323
Donations	-	-	-	-	-	-	-	160
Refunds / Reimbursements	42,359	90,926	63,183	142,420	108,922	72,959	39,254	83,343
	772,520	863,024	4,045,174	3,852,902	3,445,751	3,693,877	3,436,671	3,690,978
Division / Department Revenues								
Police Department	17,029	40,348	94,351	86,631	78,976	98,271	88,294	81,588
Police/Fire Marine Patrol	-	25	10,294	6,025	11,379	750	1,400	1,725
Fire Department	53,701	65,262	287,727	270,011	283,239	155,870	152,994	150,125
Oakland Cemetery	4,865	10,945	25,063	33,850	25,134	31,618	25,092	28,577
Community Development	1,511	2,215	2,730	9,235	1,455	1,525	1,603	1,198
Building Division	27,942	11,814	76,430	73,652	66,349	114,800	78,684	91,938
Horticultural Services	3,050	1,223	14,547	10,731	14,512	16,501	8,686	10,414
City Manager/Finance/HR	-	-	-	654	-	2,698	1,192	13
Data Processing Center	13,793	15,098	53,260	24,041	68,648	27,297	22,624	26,915
Law Department	8,174	2,988	9,616	2,988	10,868	9,238	9,238	9,939
City Commission	-	-	-	-	74	346	222	153
Municipal Court	84,850	70,875	291,434	245,001	281,746	290,754	284,485	288,224
Building Maintenance	-	-	-	495	-	-	-	261
Engineering	1,208	730	5,229	3,320	3,875	2,483	3,022	5,167
Mechanic Department	86	678	6,362	3,984	5,818	8,079	5,162	4,644
	216,209	222,201	877,043	770,618	852,072	760,230	682,699	700,881
Total General Fund Revenues	988,730	1,085,224	4,922,217	4,623,520	4,297,823	4,454,107	4,119,370	4,391,859
General Fund Expenses								
Wages/Fringes	913,269	912,713	3,914,616	3,838,403	3,511,188	3,390,694	3,540,248	3,526,863
Travel & Training	1,665	1,514	10,614	9,442	5,204	9,874	11,940	6,467
Contractual Services	134,178	139,000	769,110	776,182	756,133	788,247	888,208	962,556
Supplies & Materials	99,391	52,168	223,857	165,084	176,927	141,033	153,052	142,953
Major Expendable	1,357	-	12,918	8,547	7,436	12,825	8,037	19,677
Transfers / Other	675,702	621,694	1,351,404	1,006,696	403,151	704,597	239,579	223,919
Total General Fund Expenses	1,825,562	1,727,089	6,282,520	5,804,354	4,860,039	5,047,270	4,841,064	4,882,437
Net Gain / (Loss)	(836,832)	(641,864)	(1,360,304)	(1,180,834)	(562,216)	(593,163)	(721,694)	(490,578)
Ending Cash Balance, 4/30/15				\$ 3,023,451				

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		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		3,238,672	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		3,564,211	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		5,393,377	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		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	5,622,682	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	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			
June			
July			
August			
September			
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			
June			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14	Sep-14	Aug-14	Jul-14	Jun-14	May-14	Apr-14
Police Patrol	45	45	45	45	46	46	45	45	45	45	45	45	45
Police Records	1	1	1	1	1	1	1	1	1	1	1	1	1
Fire	48	48	48	48	48	48	49	49	49	49	49	49	52
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	7	7	6	6	6	6	6	6	6	7	7	7	6
Building Div (includes Poulos)	4	4	4	4	4	4	4	4	4	4	4	4	4
Hort Services	8	7	7	7	7	7	7	7	7	6	6	6	7
Customer Acct Office	3	3	3	3	3	3	3	3	3	3	3	3	3
BIWW	11	12	12	13	13	13	13	12	12	12	12	11	11
Water Distribution	9	9	9	9	9	9	9	9	9	9	9	9	9
Water Pollution Control Plant	17	17	17	16	15	15	15	15	15	16	17	17	15
Sewer Maintenance	9	9	9	9	9	9	9	9	9	9	9	9	9
Street Dept	11	11	11	11	11	11	11	11	11	11	10	10	10
City Manager	2	2	2	2	1	1	1	1	1	1	0	0	0
HR / IT	2	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)	13	13	13	13	13	13	13	13	12	11	11	12	12
Building Maintenance	3	3	3	2	2	2	2	2	2	2	2	2	2
Engineer	4	4	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
	214	214	213	212	211	211	211	210	209	209	208	208	209