

## **General Fund –February 28, 2015 Report (Cash Basis Information)**

### **Revenues:**

Total 2015 YTD actual General Fund revenues are \$1,743,766, compared with \$1,708,234 at February 2014. Here are a few items of note:

- **Income taxes** – The 2015 YTD amount is \$1,091,619 and the 2014 YTD amount was \$1,019,959.
- **Admissions taxes** – The 2015 YTD amount is \$5,598 and the 2014 YTD amount was \$3,697.
- **Hotel/motel taxes** - The 2015 YTD amount is \$16,051 and the 2014 YTD amount was \$14,679.

### **Expenses:**

Total 2015 YTD actual General Fund expenses are up about 13.3% compared to actual amounts at February 2014.

### **Cash Balance:**

The ending cash balance in the General Fund is \$2,965,660. 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):**

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 February 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 February 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  
February 28, 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	-	-	-	-	1,471	1,098	861
Income Tax	576,286	509,876	1,351,218	1,091,619	1,019,959	913,590	884,589
Admissions Tax	2,752	3,002	5,110	5,598	3,697	4,790	4,660
Hotel/Motel Tax	5,743	7,063	15,683	16,051	14,679	22,849	12,299
Local Government Funds	43,469	47,475	78,824	79,386	78,446	71,091	125,201
Other State Levied Monies	-	1,396	1,591	1,396	1,595	-	-
Cable Franchise Fees	95,616	95,937	95,616	95,937	94,566	94,907	89,140
Liquor/Beer Permits	-	280	870	280	795	2,026	2,207
State Patrol Fines	1,331	890	2,776	890	2,073	2,413	2,140
Unclaimed Funds	-	-	-	-	-	-	-
Public Vendor Licenses	-	-	-	-	850	-	-
Tax Abatement Monitoring Fees	-	-	-	-	-	-	1,000
Sale of Property	-	39,886	-	41,740	-	1,580	-
Interest	20,696	14,324	20,696	19,867	20,429	3,062	26,463
Rental Income	17,512	9,848	17,512	9,848	20,499	1,440	1,009
Donations	-	-	-	-	-	-	80
Refunds / Reimbursements	7,085	12,771	13,954	25,152	24,056	17,777	19,549
	<u>770,490</u>	<u>742,749</u>	<u>1,603,850</u>	<u>1,387,763</u>	<u>1,280,794</u>	<u>1,137,846</u>	<u>1,168,354</u>
					1,280,794	1,137,846	1,168,354
							1,323,628

**Division / Department Revenues**

Police Department	10,850	17,811	33,151	20,655	27,749	35,284	43,469
Police/Fire Marine Patrol	9,657	275	10,294	5,400	11,379	525	1,275
Fire Department	78,157	52,935	151,162	134,012	148,804	122,989	108,508
Oakland Cemetery	6,377	5,556	12,201	12,809	12,235	14,184	13,206
Community Development	844	(36,325)	1,079	4,815	575	740	605
Building Division	13,836	17,006	30,603	51,138	26,567	81,309	33,043
Horticultural Services	2,202	1,745	9,160	7,225	9,139	7,319	4,895
City Manager/Finance/HR	-	-	-	654	-	1,251	604
Data Processing Center	3,466	4,367	37,116	6,182	47,840	7,915	7,878
Law Department	1,442	-	1,442	-	1,630	9,238	9,238
City Commission	-	-	-	-	-	235	111
Municipal Court	54,846	108,519	142,155	108,784	137,429	142,292	146,797
Building Maintenance	-	-	-	-	-	-	261
Engineering	1,437	1,365	2,227	1,570	1,650	943	865
Mechanic Department	1,570	1,208	2,672	2,758	2,443	5,750	1,499
	<u>184,684</u>	<u>174,462</u>	<u>433,262</u>	<u>356,002</u>	<u>427,439</u>	<u>429,974</u>	<u>371,992</u>
							396,573

Total General Fund Revenues 955,174 917,211 2,037,112 1,743,766 ### 1,708,234 1,567,820 1,540,346 1,720,201

**General Fund Expenses**

Wages/Fringes	1,165,244	1,304,182	2,142,524	2,072,158	1,921,723	1,829,589	1,949,014
Travel & Training	1,070	4,344	6,188	4,920	3,034	6,303	4,490
Contractual Services	108,082	244,001	381,569	465,499	375,131	447,653	485,326
Supplies & Materials	30,375	52,838	81,360	81,733	64,304	84,649	55,602
Major Expendable	-	-	11,562	-	6,655	12,760	64
Transfers / Other	289,252	213,279	443,476	358,082	261,833	286,662	22,177
	<u>1,594,024</u>	<u>1,818,644</u>	<u>3,066,680</u>	<u>2,982,391</u>	<u>2,632,679</u>	<u>2,667,615</u>	<u>2,516,672</u>
							2,587,018

Net Gain / (Loss) (638,850) (901,433) (1,029,569) (1,238,625) (924,446) (1,099,796) (976,326) (866,817)

**Ending Cash Balance, 2/28/15**

**\$ 2,965,660**

**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	<b>2,965,660</b>	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		3,937,644	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		3,665,480	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	<b>5,057,109</b>	<b>89,653</b>	<b>4,967,456</b>
March			
April			
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	<b>2,731,995</b>	<b>171,595</b>	<b>2,560,401</b>
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14	Sep-14	Aug-14	Jul-14	Jun-14	May-14	Apr-14	Mar-14	Feb-14
Police Patrol	45	45	46	46	45	45	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	49	49	49	49	49	49	52	53	53
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	6	6	6	6	6	6	6	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	7	7	7	7	7	7	7	6	6	6	7	7	7
Customer Acct Office	3	3	3	3	3	3	3	3	3	3	3	3	3
BIWW	12	13	13	13	13	12	12	12	12	11	11	11	11
Water Distribution	9	9	9	9	9	9	9	9	9	9	9	9	9
Water Pollution Control Plant	17	16	15	15	15	15	15	16	17	17	15	15	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	10	10	10	10	10
City Manager	2	2	1	1	1	1	1	1	0	0	0	0	1
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	12	11	11	12	12	12	12
Building Maintenance	3	2	2	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
	213	212	211	211	211	210	209	209	208	208	209	210	211