

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

Revenues:

Total 2015 YTD actual General Fund revenues are \$826,555, compared with \$894,532 at January 2014. Here are a few items of note:

- **Income taxes** – The 2015 YTD amount is \$581,743 and the 2014 YTD amount was \$584,953.
- **Admissions taxes** – The 2015 YTD amount is \$2,596 and the 2014 YTD amount was \$1,706.
- **Hotel/motel taxes** - The 2015 YTD amount is \$8,988 and the 2014 YTD amount was \$9,303.

Expenses:

Total 2015 YTD actual General Fund expenses are down about 9.5% compared to actual amounts at January 2014. The main reason for the decrease is related to the payment of the January 2015 health insurance invoice. The January 2014 health insurance invoice was paid in January 2014 & the January 2015 health insurance invoice was paid in February 2015.

Cash Balance:

The ending cash balance in the General Fund is \$3,867,093. 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):

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:

No amounts were used for YTD or MTD budgeted expenditures since the original appropriations have not been passed by the City Commission. Deadline for passage is March 31, 2015.

**General Fund
January 31, 2014**

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	-	-	-	-	-	188	-
Income Tax	-	581,743	-	581,743	584,953	502,074	442,322
Admissions Tax	-	2,596	-	2,596	1,706	2,452	2,856
Hotel/Motel Tax	-	8,988	-	8,988	9,303	17,705	7,615
Local Government Funds	-	31,911	-	31,911	35,186	35,401	58,163
Other State Levied Monies	-	-	-	-	1,595	-	-
Liquor/Beer Permits	-	-	-	-	795	-	-
State Patrol Fines	-	-	-	-	1,079	-	1,293
Tax Abatement Monitoring Fees	-	-	-	-	-	-	-
Sale of Property	-	1,854	-	1,854	-	1,580	-
Interest	-	5,542	-	5,542	-	-	18,282
Rental Income	-	-	-	-	-	300	100
Donations	-	-	-	-	-	-	40
Refunds / Reimbursements	-	12,381	-	12,381	11,843	8,888	10,014
	-	645,015	-	645,015	646,460	568,401	540,832

Division / Department Revenues

Police Department	-	2,844	-	2,844	18,668	19,230	23,610
Police/Fire Marine Patrol	-	5,125	-	5,125	704	350	1,225
Fire Department	-	81,077	-	81,077	71,867	66,678	43,807
Oakland Cemetery	-	7,253	-	7,253	5,840	2,585	2,760
Community Development	-	41,140	-	41,140	125	220	150
Building Division	-	34,132	-	34,132	14,556	60,461	22,385
Horticultural Services	-	5,480	-	5,480	6,942	5,840	3,466
City Manager/Finance/HR	-	654	-	654	-	1,251	604
Data Processing Center	-	1,815	-	1,815	43,372	3,957	3,939
Law Department	-	-	-	-	-	9,238	-
City Commission	-	-	-	-	-	180	55
Municipal Court	-	265	-	265	84,407	81,618	58,451
Building Maintenance	-	-	-	-	-	-	-
Engineering	-	205	-	205	585	588	185
Mechanic Department	-	1,551	-	1,551	1,008	2,007	-
	-	181,540	-	181,540	248,072	254,203	160,637
Total General Fund Revenues	-	826,555	-	826,555	894,532	822,604	701,469

General Fund Expenses

Wages/Fringes	-	767,975	-	767,975	876,565	726,268	984,513
Travel & Training	-	576	-	576	2,510	3,147	1,751
Contractual Services	-	221,498	-	221,498	268,872	301,390	177,841
Supplies & Materials	-	28,895	-	28,895	40,296	37,154	25,010
Major Expendable	-	-	-	-	6,655	5,796	64
Transfers / Other	-	144,802	-	144,802	91,055	87,877	6,386
Total General Fund Expenses	-	1,163,747	-	1,163,747	1,285,954	1,161,632	1,195,564
Net Gain / (Loss)	-	(337,192)	-	(337,192)	(391,422)	(339,028)	(494,095)

Ending Cash Balance, 1/31/15

\$ 3,867,093

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		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			
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			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	Jan-15	Dec-14	Nov-14	Oct-14	Sep-14	Aug-14	Jul-14	Jun-14	May-14	Apr-14	Mar-14	Feb-14	Jan-14
Police Patrol	45	46	46	45	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	49	49	49	49	49	49	52	53	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	7	7	7	6	6	6	7
Hort Services	7	7	7	7	7	7	6	6	6	7	7	7	7
Customer Acct Office	3	3	3	3	3	3	3	3	3	3	3	3	3
BIWW	13	13	13	13	12	12	12	12	11	11	11	11	12
Water Distribution	9	9	9	9	9	9	9	9	9	9	9	9	8
Water Pollution Control Plant	16	15	15	15	15	15	16	17	17	15	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	10	10	10	10	10	10
City Manager	2	1	1	1	1	1	1	0	0	0	0	1	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	12	11	11	12	12	12	12	12
Building Maintenance	2	2	2	2	2	2	2	2	2	2	2	2	2
Engineer (includes Poulos)	8	8	8	8	8	8	8	8	8	8	8	8	8
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
	212	211	211	211	210	209	209	208	208	209	210	211	212