

## **General Fund – July 31, 2015 Report (Cash Basis Information)**

### **Revenues:**

Total 2015 YTD actual General Fund revenues are \$9,981,143, compared with \$8,436,477 at July 2014, which is a total increase of 18%. A few items of note include:

- **Income taxes** – The 2015 YTD amount is \$5,382,678 and the 2014 YTD amount was \$4,137,159.
- **Admissions taxes** – The 2015 YTD amount is \$1,048,724 and the 2014 YTD amount was \$802,094.
- **Hotel/motel taxes** - The 2015 YTD amount is \$360,755 and the 2014 YTD amount was \$317,122.

### **Expenses:**

Total 2015 YTD actual General Fund expenses are up about 18% compared to actual amounts at July 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 \$3,401,724. 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):**

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 July 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 July 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  
July 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
<b>Beginning Balance, 1/1/15</b>				<b>\$ 4,204,285</b>				
<b>Revenues</b>								
<b>General Revenues</b>								
Property Tax	597	-	808,911	813,359	813,972	801,023	847,386	872,673
Income Tax	781,136	1,058,708	5,480,810	5,382,678	4,137,159	4,202,732	3,949,372	3,755,974
Admissions Tax	635,385	607,445	1,108,630	1,048,724	802,094	918,114	842,170	654,765
Hotel/Motel Tax	202,473	217,576	338,799	360,755	317,122	379,338	330,626	282,917
Estate Tax	-	3,912	-	3,912	47,897	414,558	97,737	179,077
Local Government Funds	34,656	39,036	243,178	265,578	242,011	264,259	396,799	517,641
Other State Levied Monies	-	-	93,290	92,073	93,532	93,152	97,190	101,531
Cable Franchise Fees	-	-	190,977	188,238	188,879	185,737	177,221	160,825
Liquor/Beer Permits	4,987	6,529	67,638	62,665	61,799	61,893	59,597	55,317
State Patrol Fines	2,075	2,763	12,187	7,372	9,098	10,720	10,823	8,426
Unclaimed Funds	9	-	1,000	-	2,286	-	835	-
Public Vendor Licenses	750	-	2,300	1,000	2,300	1,850	1,600	1,000
Tax Abatement Monitoring Fees	772	-	4,000	6,915	4,403	4,199	1,877	5,826
Sale of Property	14,729	-	14,939	43,365	1,068	12,310	1,718	7,775
Interest	10,950	5,678	68,051	75,083	67,174	70,576	97,746	121,786
Rental Income	15,158	100	60,056	29,835	70,301	25,083	45,514	28,845
Donations	-	-	-	-	-	-	-	325
Refunds / Reimbursements	7,637	15,144	98,937	183,207	170,559	227,191	90,138	123,369
	1,711,314	1,956,890	8,593,702	8,564,759	7,031,653	7,672,735	7,048,347	6,878,073
<b>Division / Department Revenues</b>								
Police Department	63,383	54,261	202,980	180,593	169,904	167,993	147,178	139,264
Police/Fire Marine Patrol	23	-	10,316	6,025	11,404	800	1,425	1,900
Fire Department	356	462	413,946	416,577	407,488	160,294	158,723	152,320
Oakland Cemetery	10,853	13,916	46,531	68,406	46,662	56,788	45,413	55,653
Community Development/Jack St Pier	26,404	5,601	34,014	23,781	18,126	19,739	13,521	19,080
Building Division	11,636	14,264	116,542	109,887	101,171	164,670	110,330	127,034
Horticultural Services	8,547	8,025	40,418	37,933	40,322	40,595	38,221	25,560
City Manager/Finance/HR	15	587	2,162	1,971	1,281	2,698	1,965	119
Data Processing Center	1,611	3,709	57,244	46,670	73,783	39,728	31,854	38,680
Law Department	-	-	9,623	3,073	10,876	9,238	9,238	9,939
City Commission	-	-	-	-	74	484	415	433
Municipal Court	102,292	104,588	527,654	496,239	510,114	511,787	510,769	497,117
Building Maintenance	-	-	-	495	-	-	-	261
Engineering	931	1,270	7,027	7,125	5,207	7,457	4,946	8,688
Mechanic Department	1,092	1,675	9,199	17,608	8,412	11,375	6,900	5,171
	227,142	208,360	1,477,655	1,416,384	1,404,823	1,193,646	1,080,898	1,081,220
Total General Fund Revenues	1,938,456	2,165,250	10,071,356	9,981,143	8,436,477	8,866,381	8,129,246	7,959,293
<b>General Fund Expenses</b>								
Wages/Fringes	920,408	935,357	7,452,465	7,121,944	6,684,438	6,228,529	6,569,081	6,609,725
Travel & Training	1,659	4,764	18,304	18,705	8,974	18,774	20,614	9,685
Contractual Services	206,594	206,698	1,308,089	1,442,309	1,286,018	1,462,934	1,524,786	1,584,747
Supplies & Materials	60,377	64,481	365,124	303,767	288,578	311,464	286,535	261,763
Major Expendable	6,437	2,757	24,366	20,518	14,025	23,560	20,873	26,229
Transfers / Other	337,851	561,752	2,364,957	1,876,461	817,929	1,225,706	823,424	699,355
Total General Fund Expenses	1,533,326	1,775,809	11,533,305	10,783,703	9,099,962	9,270,966	9,245,314	9,191,503
Net Gain / (Loss)	405,130	389,441	(1,461,948)	(802,561)	(663,485)	(404,584)	(1,116,068)	(1,232,211)
<b>Ending Cash Balance, 7/31/15</b>				<b>\$ 3,401,724</b>				

**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	<b>3,401,724</b>	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	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	<b>4,260,600</b>	<b>127,987</b>	<b>4,132,613</b>
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	2,712,465	366,032	2,346,433
June	2,892,884	325,462	2,567,422
July	<b>1,949,867</b>	<b>345,292</b>	<b>1,604,574</b>
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	Jul-15	Jun-15	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14	Sep-14	Aug-14	Jul-14
Police Patrol	44	45	45	45	45	45	45	46	46	45	45	45	45
Police Records	2	2	1	1	1	1	1	1	1	1	1	1	1
Fire	48	48	48	48	48	48	48	48	48	49	49	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	7	7	7	6	6	6	6	6	6	6	7
Building Div (includes Poulos)	4	4	4	4	4	4	4	4	4	4	4	4	4
Hort Services	8	8	8	8	7	7	7	7	7	7	7	7	6
Customer Acct Office	3	3	3	3	3	3	3	3	3	3	3	3	3
BIWW	13	12	12	11	12	12	13	13	13	13	12	12	12
Water Distribution	10	10	10	9	9	9	9	9	9	9	9	9	9
Water Pollution Control Plant	16	16	17	17	17	17	16	15	15	15	15	15	16
Sewer Maintenance	9	9	9	9	9	9	9	9	9	9	9	9	9
Street Dept	10	10	10	11	11	11	11	11	11	11	11	11	11
City Manager	2	2	2	2	2	2	2	1	1	1	1	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	13	13	13	13	13	13	12	11
Building Maintenance/Pub Srv	3	3	3	3	3	3	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
	217	217	215	214	214	213	212	211	211	211	210	209	209