

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

Revenues:

Total 2015 YTD actual General Fund revenues are \$7,815,893, compared with \$6,912,357 at June 2014, which is a total increase of 13%. A few items of note include:

- **Income taxes** – The 2015 YTD amount is \$4,323,970 and the 2014 YTD amount was \$3,547,523.
- **Admissions taxes** – The 2015 YTD amount is \$441,279 and the 2014 YTD amount was \$342,393.
- **Hotel/motel taxes** - The 2015 YTD amount is \$143,179 and the 2014 YTD amount was \$127,603.

Expenses:

Total 2015 YTD actual General Fund expenses are up about 14% compared to actual amounts at June 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 \$3,012,283. 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):

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 June 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 June 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 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		3,564,211	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	5,996,258	261,293	5,735,965
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			
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			
August			
September			
October			
November			
December			

**General Fund
June 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	1,627	-	808,313	813,359	813,371	801,023	847,386	872,673
Income Tax	763,452	703,592	4,699,675	4,323,970	3,547,523	3,581,045	3,457,511	3,336,618
Admissions Tax	448,957	415,923	473,245	441,279	342,393	387,703	343,658	213,134
Hotel/Motel Tax	75,933	85,960	136,326	143,179	127,603	151,011	125,494	110,714
Estate Tax	-	-	-	-	47,897	414,558	97,737	179,077
Local Government Funds	39,782	41,320	208,523	226,543	207,522	228,186	360,726	441,030
Other State Levied Monies	-	-	93,290	92,073	93,532	93,152	97,190	98,143
Cable Franchise Fees	-	-	190,977	188,238	188,879	185,737	177,221	160,825
Liquor/Beer Permits	-	-	62,651	56,136	57,242	57,604	44,734	50,450
State Patrol Fines	1,636	-	10,112	4,609	7,549	6,912	6,937	7,250
Unclaimed Funds	-	-	991	-	2,266	-	835	-
Public Vendor Licenses	1,050	250	1,550	1,000	1,550	1,600	1,600	1,000
Tax Abatement Monitoring Fees	3,228	-	3,228	6,915	3,553	4,199	1,877	5,826
Sale of Property	-	328	210	43,365	15	11,208	1,718	7,775
Interest	1,413	28,373	57,101	69,405	56,365	58,909	77,164	93,020
Rental Income	4,638	5,686	44,897	29,735	52,557	14,672	45,514	23,845
Donations	-	-	-	-	-	-	-	285
Refunds / Reimbursements	6,763	12,940	91,300	168,063	157,394	97,187	81,189	109,197
	1,348,480	1,294,372	6,882,388	6,607,869	5,707,210	6,094,706	5,768,489	5,710,862
Division / Department Revenues								
Police Department	29,681	24,378	139,597	126,332	116,849	136,259	130,688	122,508
Police/Fire Marine Patrol	-	-	10,294	6,025	11,379	750	1,425	1,800
Fire Department	39,448	69,064	413,590	416,115	407,138	159,719	157,119	152,035
Oakland Cemetery	4,169	11,430	35,678	54,490	35,779	50,393	38,044	50,391
Community Development/Jack St Pier	3,218	6,370	7,609	18,180	4,055	14,475	7,710	12,314
Building Division	15,330	10,047	104,906	95,623	91,070	142,974	99,679	117,104
Horticultural Services	7,896	8,722	31,871	29,908	31,795	32,705	31,138	21,120
City Manager/Finance/HR	-	730	2,147	1,384	1,272	2,698	1,216	116
Data Processing Center	381	(3,843)	55,633	42,960	71,708	41,014	29,815	39,758
Law Department	7	-	9,623	3,073	10,876	9,238	9,238	9,939
City Commission	-	-	-	-	74	484	360	353
Municipal Court	66,444	23,655	425,362	391,651	411,222	443,685	433,150	429,142
Building Maintenance	-	-	-	495	-	-	-	261
Engineering	331	1,860	6,095	5,855	4,517	5,677	3,809	7,595
Mechanic Department	359	2,262	8,107	15,933	7,413	10,830	6,673	5,171
	167,264	154,674	1,250,513	1,208,023	1,205,146	1,050,903	950,063	969,606
Total General Fund Revenues	1,515,744	1,449,047	8,132,901	7,815,893	6,912,357	7,145,609	6,718,552	6,680,468
General Fund Expenses								
Wages/Fringes	893,914	900,362	6,532,057	6,186,587	5,858,884	5,477,219	5,705,135	5,435,614
Travel & Training	3,906	2,717	16,645	13,941	8,161	14,876	19,092	7,933
Contractual Services	119,668	218,890	1,101,495	1,235,611	1,082,909	1,160,781	1,327,005	1,311,740
Supplies & Materials	17,479	18,121	304,748	239,285	240,859	234,866	241,057	217,275
Major Expendable	5,011	5,214	17,929	17,761	10,320	23,560	18,036	21,537
Transfers / Other	320,799	190,650	1,351,404	1,314,709	700,248	1,054,065	798,909	636,952
Total General Fund Expenses	1,360,777	1,335,954	9,324,277	9,007,894	7,901,381	7,965,367	8,109,234	7,631,051
Net Gain / (Loss)	154,967	113,093	(1,191,376)	(1,192,002)	(989,024)	(819,757)	(1,390,682)	(950,583)
Ending Cash Balance, 6/30/15				\$ 3,012,283				

FULL-TIME EMPLOYEES

	Jun-15	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14	Sep-14	Aug-14	Jul-14	Jun-14
Police Patrol	45	45	45	45	45	45	46	46	45	45	45	45	45
Police Records	2	1	1	1	1	1	1	1	1	1	1	1	1
Fire	48	48	48	48	48	48	48	48	49	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	7	7	7	6	6	6	6	6	6	6	7	7
Building Div (includes Poulos)	4	4	4	4	4	4	4	4	4	4	4	4	4
Hort Services	8	8	8	7	7	7	7	7	7	7	7	6	6
Customer Acct Office	3	3	3	3	3	3	3	3	3	3	3	3	3
BIWW	12	12	11	12	12	13	13	13	13	12	12	12	12
Water Distribution	10	10	9	9	9	9	9	9	9	9	9	9	9
Water Pollution Control Plant	16	17	17	17	17	16	15	15	15	15	15	16	17
Sewer Maintenance	9	9	9	9	9	9	9	9	9	9	9	9	9
Street Dept	10	10	11	11	11	11	11	11	11	11	11	11	10
City Manager	2	2	2	2	2	2	1	1	1	1	1	1	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	13	13	12	11	11
Building Maintenance/Pub Srv	3	3	3	3	3	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
	217	215	214	214	213	212	211	211	211	210	209	209	208