

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

### Revenues:

Total 2015 YTD actual General Fund revenues are \$3,538,296, compared with \$3,406,403 at March 2014, which is a total increase of 3.9%. A few items of note include:

- **Income taxes** – The 2015 YTD amount is \$1,781,580 and the 2014 YTD amount was \$1,621,591.
- **Admissions taxes** – The 2015 YTD amount is \$10,936 and the 2014 YTD amount was \$7,382.
- **Hotel/motel taxes** - The 2015 YTD amount is \$29,676 and the 2014 YTD amount was \$28,202.

### Expenses:

Total 2015 YTD actual General Fund expenses are up about 10.3% compared to actual amounts at March 2014.

### Cash Balance:

The ending cash balance in the General Fund is \$3,665,316. 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):

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 March 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 March 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  
March 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
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**Beginning Balance, 1/1/15**

**\$ 4,204,285**

**Revenues**

**General Revenues**

Property Tax	805,384	810,906	805,384	810,906	810,424	798,795	844,096	836,562
Income Tax	797,027	689,961	2,148,245	1,781,580	1,621,591	1,479,387	1,524,647	1,559,374
Admissions Tax	5,092	5,339	10,203	10,936	7,382	9,294	8,972	9,023
Hotel/Motel Tax	14,447	13,625	30,130	29,676	28,202	34,183	23,077	23,767
Local Government Funds	23,456	28,635	102,280	108,021	101,789	108,780	166,432	201,917
Other State Levied Monies	-	-	1,591	1,396	1,595	1,515	1,350	-
Cable Franchise Fees	-	-	95,616	95,937	94,566	94,907	89,140	79,417
Liquor/Beer Permits	-	-	870	280	795	2,026	2,207	18
State Patrol Fines	1,720	1,828	4,496	2,718	3,357	3,642	3,491	4,112
Unclaimed Funds	991	-	991	-	2,266	-	-	-
Public Vendor Licenses	-	-	-	-	-	850	-	500
Tax Abatement Monitoring Fees	-	1,500	-	1,500	-	-	1,750	1,000
Sale of Property	-	-	-	41,740	-	2,983	-	7,775
Interest	2,801	18,549	23,497	38,416	23,194	25,661	27,087	45,361
Rental Income	11,014	5,429	28,525	15,277	33,392	6,682	18,509	16,295
Donations	-	-	-	-	-	-	-	120
Refunds / Reimbursements	6,870	26,342	20,824	51,494	35,899	26,683	29,560	74,134
	1,668,803	1,602,115	3,272,654	2,989,878	2,764,451	2,595,387	2,826,883	2,871,276

**Division / Department Revenues**

Police Department	44,171	25,628	77,322	46,283	64,722	79,634	66,627	49,682
Police/Fire Marine Patrol	-	600	10,294	6,000	11,379	675	1,375	1,650
Fire Department	82,863	70,738	234,026	204,749	230,375	154,495	152,894	150,125
Oakland Cemetery	7,997	10,097	20,198	22,905	20,255	23,389	16,285	19,952
Community Development	141	2,205	1,220	7,020	650	980	1,400	408
Building Division	17,885	10,699	48,488	61,838	42,093	94,058	62,084	65,926
Horticultural Services	2,337	2,283	11,497	9,508	11,470	12,766	6,286	8,843
City Manager/Finance/HR	-	-	-	654	-	1,451	604	8
Data Processing Center	2,351	2,762	39,467	8,943	50,870	11,872	6,615	11,113
Law Department	-	-	1,442	-	1,630	9,238	9,238	9,939
City Commission	-	-	-	-	74	291	166	112
Municipal Court	64,429	65,342	206,584	174,126	199,717	215,503	222,952	221,086
Building Maintenance	-	495	-	495	-	-	-	261
Engineering	1,794	1,020	4,021	2,590	2,980	1,698	1,648	3,217
Mechanic Department	3,604	547	6,276	3,305	5,739	7,864	5,162	3,433
	227,572	192,415	660,833	548,418	641,952	613,914	553,335	545,755

Total General Fund Revenues 1,896,375 1,794,530 3,933,487 3,538,296 3,406,403 3,209,301 3,380,217 3,417,031

**General Fund Expenses**

Wages/Fringes	858,823	853,532	3,001,348	2,925,690	2,692,038	2,580,850	2,712,972	2,713,287
Travel & Training	2,760	3,008	8,949	7,928	4,388	8,057	10,253	5,028
Contractual Services	253,363	171,683	634,932	637,182	624,219	647,995	711,278	809,595
Supplies & Materials	43,106	31,183	124,466	112,916	98,372	97,281	95,566	98,421
Major Expendable	-	8,547	11,562	8,547	6,655	13,034	3,985	19,677
Transfers / Other	15,159	26,921	458,636	385,002	270,783	607,918	189,010	214,221
Total General Fund Expenses	1,173,212	1,094,875	4,239,892	4,077,265	3,696,455	3,955,134	3,723,063	3,860,229

Net Gain / (Loss) 723,163 699,656 (306,405) (538,969) (290,052) (745,833) (342,846) (443,198)

**Ending Cash Balance, 3/31/15**

**\$ 3,665,316**

**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	<b>3,665,316</b>	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	5,057,109	89,653	4,967,456
March	<b>5,066,118</b>	<b>105,301</b>	<b>4,960,818</b>
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	2,731,995	171,595	2,560,401
March	<b>2,824,899</b>	<b>254,163</b>	<b>2,570,736</b>
April			
May			
June			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14	Sep-14	Aug-14	Jul-14	Jun-14	May-14	Apr-14	Mar-14
Police Patrol	45	45	45	46	46	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	48	49	49	49	49	49	49	52	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	7	6	6	6	6	6	6	6	7	7	7	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	7	6	6	6	7	7
Customer Acct Office	3	3	3	3	3	3	3	3	3	3	3	3	3
BIWW	12	12	13	13	13	13	12	12	12	12	11	11	11
Water Distribution	9	9	9	9	9	9	9	9	9	9	9	9	9
Water Pollution Control Plant	17	17	16	15	15	15	15	15	16	17	17	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	11	10	10	10	10
City Manager	2	2	2	1	1	1	1	1	1	0	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	12	11	11	12	12	12
Building Maintenance	3	3	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
	214	213	212	211	211	211	210	209	209	208	208	209	210